

ADOPTED BUDGET

2022-2023



ALL ARE LEARNING &
LEARNING IS FOR ALL

Fiscal Year 2022-23

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Brad Earl, Assistant Superintendent of Operations
Jeanne Grazioli, Deputy Superintendent
Ron Havniar, Executive Director of Facilities and Leadership Development
Natalie Hurd, Communications & Community Relations Director

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Introduction



May 12, 2022

Superintendent's Message:

At the Medford School District, ALL are learning and learning is for ALL. As we prepare this budget, we are in the final weeks of a full year of educating students in person during the continued global COVID-19 pandemic. For most of this year, students and staff wore masks, practiced social distancing, and took other precautions to mitigate the spread of the disease. Masks became optional at the end of March at which time most classrooms, activities, and athletics returned to nearly pre-pandemic school conditions. Our amazing educators worked through unusual and challenging circumstances this year to provide connections and high quality instruction for students. And while we were working through these unique times, we continued to focus on bringing our shared vision to life, moving forward with once-in-a-lifetime projects as grand as the Oakdale Middle School transformation and as detailed as the curriculum optimization project. These projects, two of the highlights of previous budget messages, continue into the 2022-23 school year, a year where we continue to ground our work in improving student learning.

I am pleased to present our budget message for the 2022-23 school year. Thank you to the members of the Medford School District Budget Committee for their service, support, and considerations of this Proposed Budget. We appreciate having your guidance and support in the development of this budget as we work to meet the needs of our students in these unprecedented times.

We like to use the phrase “split screen” to describe our dual effort to meet current school demands while simultaneously looking toward and planning for the future. It takes a concerted effort to tend to both screens as each screen is a full-time endeavor. I bring this up because I am particularly proud of the split screen work we have done at the Medford School District this year. On the primary screen we open schools every day and safely provide quality instruction for students, and on the secondary screen we have launched ten (10) ambitious projects. We are fully committed to these projects that grew out of the commitments we made to ourselves on our guiding documents: our Coherency Map and Leadership Definition. We believe completing these projects successfully will lead to a more enriched student experience, stronger academic success (particularly in literacy), and more learning for ALL.

These are the ten projects, in categories from our Shared Pursuits:

ALL Achieve Their Potential

Projects include Curriculum Optimization, Multiple Roads to Graduation, Story of a Student, Family Engagement, and Preschool Expansion. In the area of Curriculum Optimization, we have already launched our work, including concentration on improving districtwide reading instruction.

All are Known and Challenged

Projects include systemic creation and implementation of a Multi-Tiered Support Systems

(MTSS) and moving toward a more information-informed organization through the utilization of Synergy Analytics - a diagnostic tool in our student information system.

All Options are Open and Hopeful

We are opening Oakdale Middle School in the fall of 2023 and the two projects that support this objective are the Attendance Zone project and the actual construction of the school.

ALL Achieve Their Potential

We are working to improve the Recruitment, Retention, and Onboarding of Employees – as well as to continue to develop our Leadership Pipeline.

The 2022-23 Proposed Budget is a balanced budget that supports the projects listed above. It is nested in the second year of the State's biennial budget which means our State School Fund (SSF) and Student Investment Account (SIA) ongoing resources have already been determined for next year. Federal title funds are ongoing and worth mentioning in this message because our Title I funding is decreasing this fall due to lower poverty reported by the US Census, which will negatively impact service levels in our title schools. One-time Elementary and Secondary Emergency Relief (ESSER) grant funds also represent a significant amount of our resources and planning. ESSER funds are currently scheduled to expire September 30, 2024.

Student enrollment projections and its impact on state funding is another matter. The Medford School District enrollment is lower than pre-pandemic levels. Our non-charter school enrollment is approximately 400 students lower than at the end of the 2019-20 school year. Our brick-and-mortar schools have lower enrollment by 1,000 students, although we picked up 600 students at Medford Online Academy, thereby netting the 400 student decrease. The SSF is apportioned based on statewide and district level enrollment. While our enrollment has dropped by 3-4%, many districts in Oregon have seen larger decreases. In the short run, districts with lower decreases in enrollment, like Medford School District, will benefit financially as state funding shifts between districts.

Student enrollment in Oregon is predicted by demographers to remain at this lower level for five to ten years. Parents who chose to educate their students privately during the pandemic, lower birth rates, students dropping out to enter the workforce, and families moving to other states are all cited as possible causes of the decline and ongoing lag. This is an important concept for us to understand because funding in the next biennium could be negatively impacted due to lower enrollment.

Some parents and students are seeking different educational models. Medford Online Academy and Central Medford High School are two programs designed to meet the changing demands of students. Expanding Career and Technical Education (CTE), night school offerings, and project-based learning are areas of expansion for the district next year. Our goal is to move to a place where students can choose a combination of options on their road to high school graduation, college, and career.

As our next step in developing Multiple Roads to Graduation, for example, we are modifying our teaching model at Central Medford High School (CMHS) to become more project-based. This meets our often stated criteria of offering hands on, minds on, anywhere learning opportunities. We will also transition more credit retrieval services to North and South Medford High Schools next year as the metamorphosis to project-based teaching and learning takes place at CMHS. Central Medford is currently in a leased facility and part of this step is to find a permanent location for this important school.

Additionally, we continue to seek a solution to more broadly expand CTE programs. Although we failed in our attempt to fund expanded CTE facilities through a general obligation bond, our desire to expand such programs has not waned. As we wrap up the construction of Oakdale Middle School in 2023, our split screen lens has us looking forward to considering next steps for a CTE facility. This is a high priority for the district



because data suggests that many students who do not graduate are interested in CTE programs, and students in CTE programs not only graduate at higher rates, but enter the workforce with a head start.

We are also looking to jump start student learning, particularly after two years of inconsistent in-person instruction. With the benefit of a state grant, we launched a robust summer experience last June. It was our desire to address student learning loss experienced during the pandemic, for students to finish or gain important credits toward graduation, and to experiment with engaging teaching methods that could be applied in classrooms all year long. We called it the worksheet free zone, but really what we desired was for maximum student engagement. It was a success for over 2,100 students in K-12. The Summer Experience is back this summer – improved by continued state funding and the knowledge we gained last year.

Of course, these expanded student offerings had an impact on physical spaces. For example, when we vacated the Oakdale property to build Oakdale Middle School, we leased three different properties, one for CMHS and two for district office staff. We would like to find a permanent solution for our district office, recognizing that it is a lower priority than Oakdale Middle School, CMHS, and CTE expansion.

Our fund balance grew during the two years of the pandemic primarily because of underspending in a few areas. We struggled like most employers to fill all of our jobs, particularly custodial and school support positions. There was inadequate availability of substitute teachers, bus drivers, and food service workers as well. The aforementioned shift in state school funding due to changes in enrollment across the state was a small part of reserves growth. We are anticipating an ending fund balance of \$23.5 million or 14.5% of general fund revenue, near our goal of maintaining two months (approximately \$28 million) of operating reserves.

A healthy fund balance is important, particularly as we face economic uncertainties heading into the next biennium. The state is likely to be under pressure when they work on their next budget cycle due to a potential recession, and the possibility that they may adjust funding to align with lower student enrollment.

We have made significant investments over the past few years to lower class size for additional academic and emotional support for students, and to reduce caseloads in special education classrooms. To accomplish this, we have about 17 staff positions funded in ESSER, which, as mentioned earlier, is a temporary funding source that expires in the fall of 2024. With our overall enrollment drop and an anticipated increase in employer contributions to PERS in the next biennium (to continue to address its unfunded actuarial liability), we know there will be pressures in future years.

To begin to address this, this budget includes a reduction of 22.5 FTE in alignment with lower enrollment and also as an important step to begin to be ready for the headwinds mentioned above. All of the reductions have been done through attrition and we will continue to have lower class sizes and lower student-to-teacher ratios than we had prior to the pandemic.

We are proud of the work we have recently accomplished, even in the face of a pandemic, and we are confident that we are pursuing a plan that will continue to improve the quality of education in MSD. This budget invests in those plans, and we are eager to continue to ensure learning is truly for ALL.

Respectfully submitted,


Bret A. Champion



ALL ARE LEARNING &
LEARNING IS FOR ALL

Organization

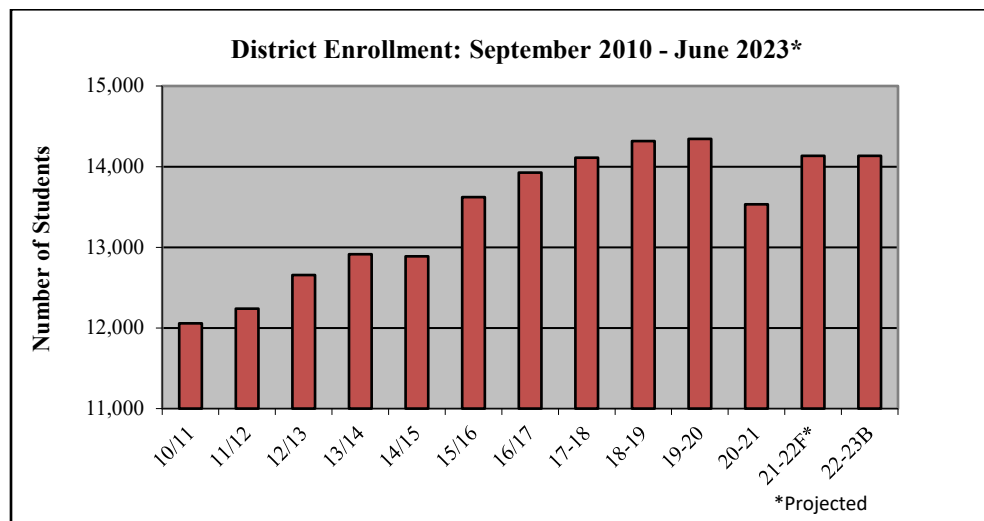


District Overview

Jackson County School District No. 549C, also known as the Medford School District (The District), is the eighth largest in Oregon. Serving approximately 14,250 students, the District enrolls approximately two percent of the total K-12 student population within the state.

The District, formed in 1959, is located in Jackson County and includes most of the City of Medford, the City of Jacksonville, portions of the City of Central Point, and unincorporated areas of the county. Situated in the Rogue River Valley, the District extends beyond the City of Medford's urban growth boundary and encompasses approximately 361 square miles.

The District operates two comprehensive high schools, two middle schools, 13 elementary schools, two K-8 Schools, one alternative high school, and four charter schools. Historical and projected enrollments are shown below:



The City of Medford, City of Jacksonville, Ruch, and Jackson County are key partners with the Medford School District. These communities embrace their schools. Businesses, parents and other volunteers generously offer their time and resources to help students. Parks, recreation, after-school and summer programs are provided for children. In addition, citizens of all ages have access to libraries, community centers, parks, educational, social and recreational opportunities.

Professionally advanced police and fire departments provide comprehensive emergency response services to residents. The District has a close and unique partnership with the Medford Police Department, which provides security, training, and consultation to all campuses.

School Board Strategic Governance

The Medford School Board recognizes that it has a unique and important role to play in assuring that the school system achieves the results expected by the community and deserved by students. In addition, the board and staff understand the significance of fiscal integrity and accountability. The board accepts the challenge to perform its own duties with the same degree of excellence expected of the Superintendent and all staff members.

Objective Key Result, Board/District Goals, Key Performance Indicators (KPIs), and Measures of the System

Objective Key Result:

ALL MSD students graduate with the skills, knowledge, curiosity, and drive to succeed in a job, trade school, college, or university.

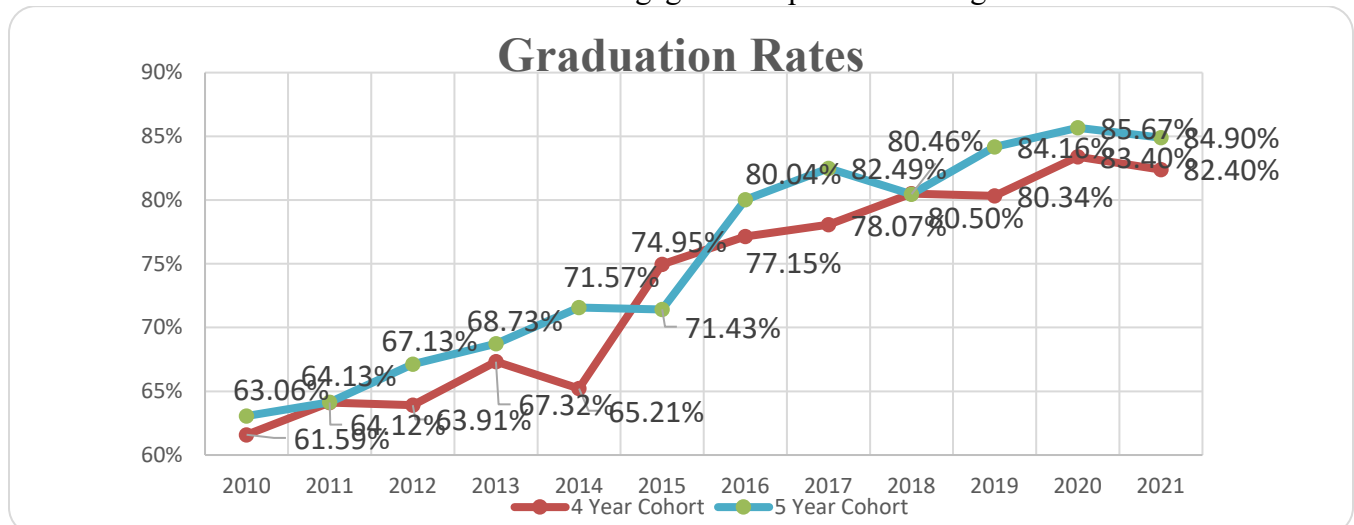
Board/District Goals (Key Performance Indicators):

1. *Students Can Read*: Third Grade Reading, State Assessment
2. *Students Are Numerate*: Eighth Grade Math, State Assessment
3. *Students Are Engaged*: YouthTruth, Engagement Measure
4. *Students Graduate*: Four Year Graduation Rate and Five Year Completer Rate
5. *Students Leave Prepared*: Students Graduating with Pathway Endorsement

All Key Performance Indicators will be measured in aggregate, and disaggregated by student group.

Post Pandemic Priorities and Desired Outcomes (Spring 2021 - Spring 2022):

- PPP #1: Identify the academic, social, and emotional needs of every student and develop a plan to help meet those needs.
- Provide urgent credit retrieval opportunities for those at risk of not graduating on time.
- Ensure the long-term viability and success of Medford Online Academy.
- Identify and adopt effective teaching and learning methods and strategies developed or discovered during Comprehensive Distance Learning and Hybrid Instruction.
- Work to maximize the number of students engaged in in-person learning.



Measures of the System

Objective Key Result: ALL students graduate with the skills, knowledge, curiosity, and drive to succeed in a job, trade school, college, or university.

Measure	2020-21	2019-20	2018-19	2017-18
4-year Cohort Graduation Rate*	82.4%	83.4%	80.3%	80.5%
5-year Cohort Completer Rate*	84.9%	89.8%	87.5%	85.3%
Graduates with Pathway Endorsement***	Developing			
3rd Grade Reading*	**	**	42.9%	48.2%
8th Grade Mathematics*	**	**	43%	46%
YouthTruth High School, Engagement	5 (Percentile)	18 (Percentile)	27 (Percentile)	14 (Percentile)
YouthTruth Middle School, Engagement	24 (Percentile)	55 (Percentile)	60 (Percentile)	38 (Percentile)
YouthTruth Elementary Parent Survey***	Begin 21-22			
Regular Attenders*	**	**	92.9%	92.9%
9th Grade On-Track*	63%**	79.3%**	86.3%	87.7%
Organizational Health Index (OHI) <i>(recommend school/dept. as great place to work)</i>	73%			
Early Literacy (1st Grade EOY)	35%	**	50%	54%
Talented and Gifted Overall	6.3%	7.4%	7.5%	7.1%
Percentage TAG from Higher Poverty Schools (50% of Schools)	33%	33%		
Post Grad Placement/Senior Survey***				
Student Discipline: Suspensions and Expulsions	**	(1793) 12.4%	(2456) 17.1%	(2046) 14.4%

*Student Success Act Measure and State Report Card Measures

**Not reported due to COVID / 2019-20 & 2020-21 school year are not directly comparable to rates published for prior school years due to low participation rates

ALL are Learning and Learning is for ALL

Budget Presentation and Process

Each year, the District prepares a budget according to Oregon budget law and School Board policy. At the center of budget development are the school board mission, values, goals, and guiding principles. The primary objective is to present budget information in a manner that provides a clear and accurate account of the District's financial position, educational programs, and services for the coming fiscal year.

The budget acts as a business and operating plan for the fiscal year, and is revised as necessary. Budgets are presented on the modified accrual basis of accounting for all governmental funds. This is consistent with Generally Accepted Accounting Principles (GAAP). A balanced budget by fund is required. Unencumbered annual appropriations lapse at the end of each fiscal year.

The budget is designed to help ensure fiscal transparency, efficiency, effectiveness and integrity. Business Services and administration continually monitor all budgeted accounts and establish internal controls over all expenditures.

The budget is adopted by the School Board, appropriations are made, and the tax levy is declared no later than June 30. The process includes planning, feedback, preparation, approval (by the Budget Committee), adoption (by the Board), implementation, evaluation and monitoring, and finally, auditing at the conclusion of the budget cycle.

FY22-23 Budget Calendar

Thursday

May 12, 2022

1st Budget Committee Meeting – Committee elects officers, Superintendent delivers budget message and committee receives budget document.

Thursday

May 26, 2022

2nd Budget Committee Meeting – Public comment, committee discusses and approves Proposed Budget. Budget chair signs resolutions.

Thursday

June 2, 2022

Board Meeting. Public Budget Hearing on FY22-23 Budget* - Deliberate on budget approved by budget committee and considers additional public comment.

Thursday

June 30, 2022

Board Meeting; FY22-23 Budget Adoption* - Board enacts resolutions adopting the budget, makes appropriations, imposes and categorizes tax levy.

June 30, 2022

District must submit balanced budget by this date.

July 15, 2022

District submits required budget documents to County Assessor, Department of Education, and Southern Oregon Education Service District by July 15, 2022.

*Budget Committee members are invited but not required to attend.

Publishing must be done either twice in the newspaper, 5-30 days before meeting, OR **on website at least 10 days before the meeting AND printing once in the newspaper 5-30 days before the meeting.

Medford School District List of Acronyms

A2A: Attention2Attendance
ADM: Average Daily Membership
CMHS: Central Medford High School
COLA: Cost Of Living Adjustment
CTE: Career and Technical Education
ECSE: Early Child Special Education
ELL: English Language Learners
ESD: Education Service District
ESS: Educational Support Staff
FAPE: Free Appropriate Public Education
FTE: Full Time Equivalency
GF: General Fund
IDEA: Individuals with Disabilities Education Act
IEP: Individualized Education Program
IMC: Instructional Media Center
KG: Kindergarten
MEA: Medford Education Association
MSDEC: Medford School District Education Center
NMHS: North Medford High School
NTS: Network and Telecommunication Services
ODE: Oregon Department of Education
PEEK: Physical Education Expansion
PERS: Public Employee Retirement System
SECC: Special Education Child Count
SIA: Student Investment Account
SMHS: South Medford High School
SOESD: Southern Oregon Education Service District
SpEd: Special Education
SR: Special Revenue Fund
SSF: State School Fund
TOSA: Teacher On Special Assignment

Financial Pages

Financial

NOTE: As with any budget, the development of this budget involves making assumptions. Ultimately, the District understands that some of these assumptions may be required to be collectively bargained, and as such, readers of this document should understand some of these assumptions may change. Some key assumptions include but are limited to: this proposed budget assumes a \$9.3B 2021-23 K-12 budget, fully funded Measure 98, fully funded Student Investment Account (SIA), three one time Elementary and Secondary School Emergency Relief Fund (ESSER) grants (\$51.3 million), a reduction to the Public Employees Retirement System (PERS) contribution rates by an average of approximately 4% for the 2021-23 biennium, a 2.5% Cost Of Living Adjustment (COLA) for all employees, and Step wage increases for those employees who qualify.



All District Funds

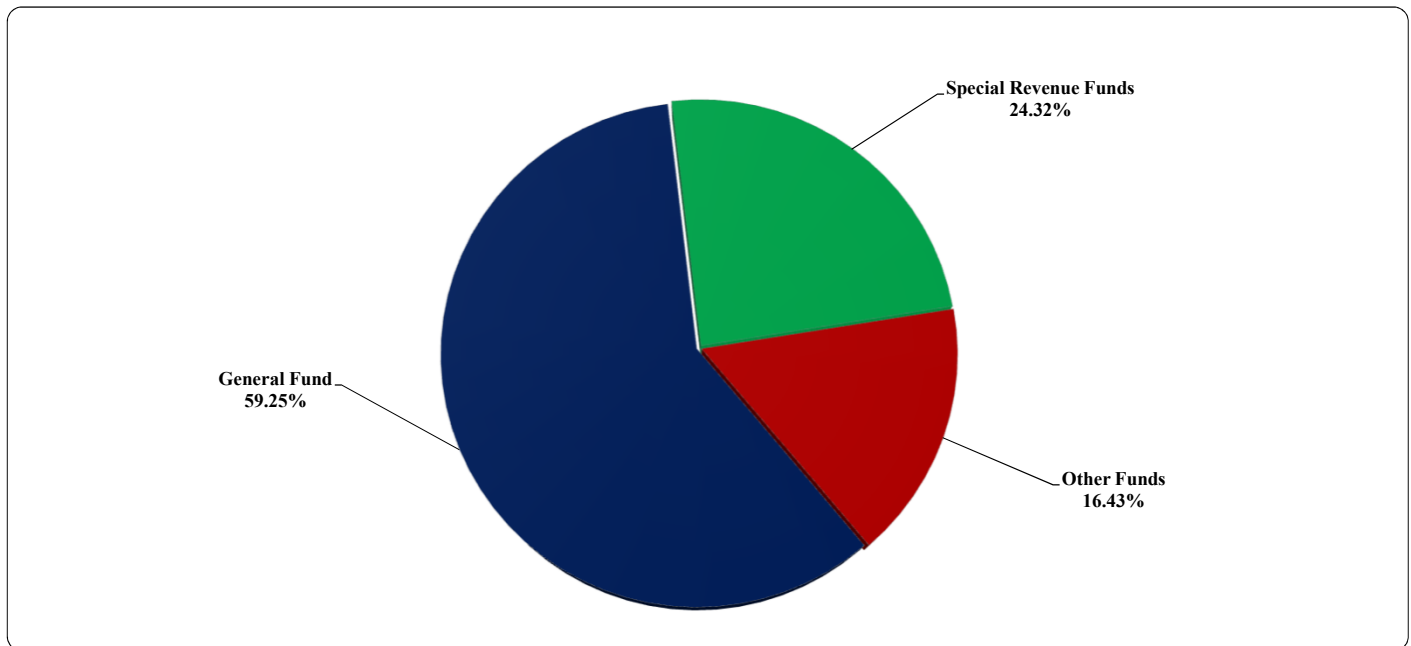
All District Funds

Special Revenue Funds:

Federal Programs
State and Local Programs
PERS Reserves
Physical Education Expansion (PEEK) Grant
Secondary Athletics
Food Service Operations
Seismic Upgrades
Project Reserves
Measure 98 High School Success
Measure 99 Outdoor School
Chromebook Reserves
Student Investment Account (SIA)
ESSER Grants

Other Funds:

Debt Service - General Obligation Bonds
Debt Service - Pension Obligation Bonds
Debt Service - MSDEC Remodel
Capital Projects Fund - GO Bonds
Capital Projects Fund - MSDEC Remodel
Health Insurance Fund
Student Scholarship Fund
Student Body Fund



The General Fund is the primary funding source for operational spending in the District. In the FY22-23 Budget, the General Fund represents 59.25% of all resources versus 56.9% in the FY21-22 Amended Budget. Total resources across all fund types for FY22-23 is \$323.6M vs \$328.5M in the FY21-22 Amended Budget, which is -\$4.6M, or -1.4% lower. This is due to a \$4.98M increase in General Fund Resources (p.11), a \$7.97M increase in Special Revenue Resources (p.106), and a -\$17.5M decrease in other funds (p.130).

General Fund - Fund Balance Projection

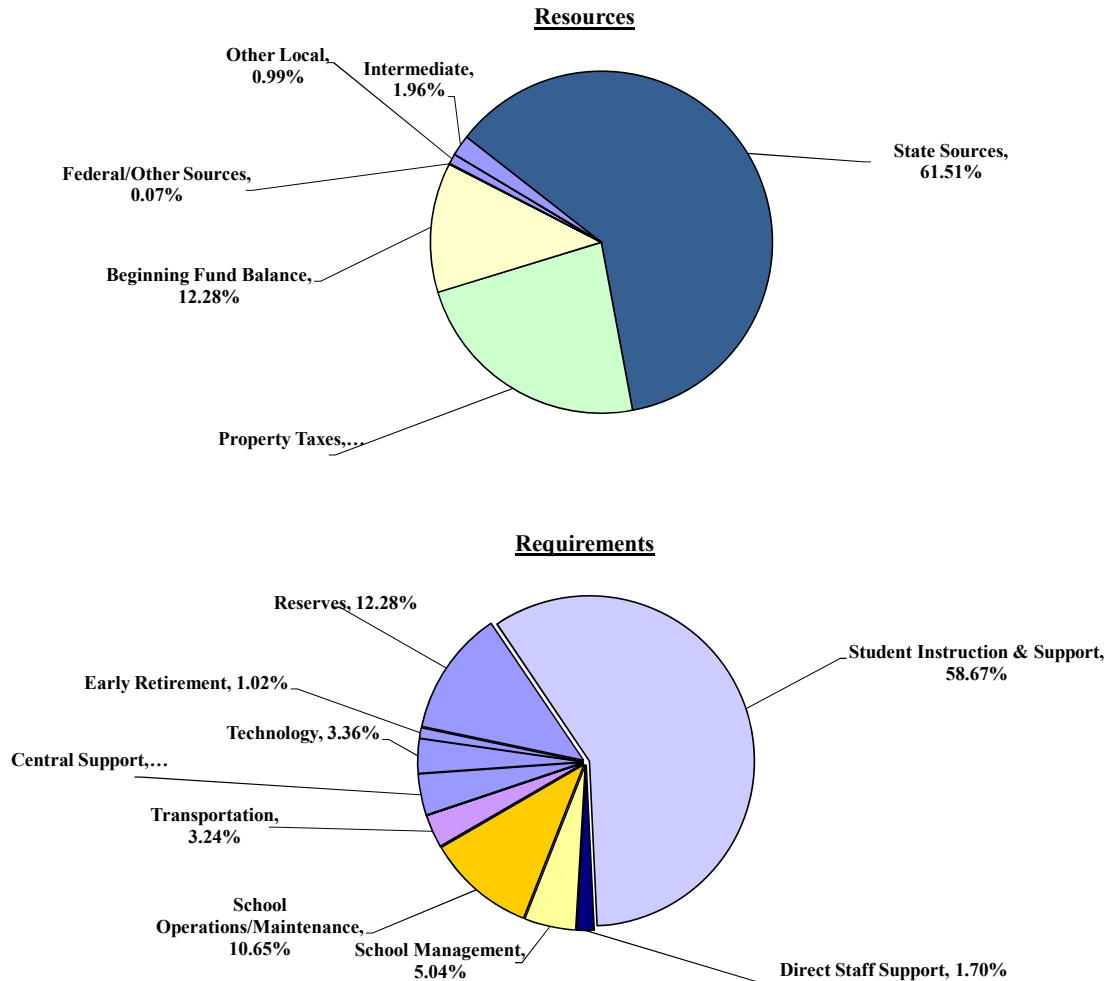
(\$ Thousands)	FY22-23 Projection	FY23-24 Projection	FY24-25 Projection	FY25-26 Projection	
Beginning Fund Balance	\$ 23,560	\$ 23,560	\$ 14,079	\$ 4,612	
1. Previous Annual Surplus/(Deficit)	\$ (678)	\$ (0)	\$ (9,481)	\$ (9,467)	
2. Change in Revenue	\$ 5,665	-	6,200	2,600	Assumes \$9.678B 2023-25
3. Change in Transfers In	\$ -	-	-	-	
4. Change in Salary & Wages	\$ (2,081)	(3,622)	(2,205)	(2,272)	Assumes 2.5% COLA
5. Change in Associated Payroll Costs	\$ (877)	(2,877)	(877)	(2,877)	Next PERS Rate increase 2023-2024
6. Change in Purchased Services	\$ (2,815)	(2,929)	(3,049)	(3,173)	
7. Change in Supplies and Materials	\$ (52)	(53)	(54)	(55)	Assumes low inflation
8. Change in Capital Outlay	\$ 22	-	-	-	
9. Change in Other Objects	\$ 205	-	-	-	
10. Change in Transfers Out	\$ 610	-	-	-	
11. Total Annual Surplus/(Deficit)	(0)	(9,481)	(9,467)	(15,243)	
12. Ending Fund Balance	\$ 23,560	\$ 14,079	\$ 4,612	\$ (10,631)	

In the General Fund, Fund Balance projection above for 2022-23, the District is proposing a balanced budget (line 11). Revenue and Transfers In is \$168.4M (p.11), and Expenditures and Transfers Out is \$168.4M (p.17). Descriptions of the major year over year changes in the 2022-23 budget are summarized in the schedule above and the words below.

- The General Fund previous year forecast is to deficit spend -\$0.678M as of the second FY21-22 budget amendment.
- General Fund Revenue is up \$5.66M or 3.5% due primarily to this being the second year of the \$9.3B State School Fund (SSF) biennial budget where 51% of the budget is allocated in year two and to a lesser extent it is up \$0.7M due to an estimated increase in transportation reimbursements due to higher projected volume in 2022-23.
- Transfers in are budgeted at \$0.0M, which is flat when compared to prior years. In the past a \$1.4M transfer was from the PERS fund to help cover the rising PERS rates. See p. 114 for more detail regarding the PERS reserve fund.
- Total General Fund Salaries and Wages are up \$2.08M or 2.8% to \$75.6M from \$73.5M in the prior year. The primary drivers of the \$1.77M increase are \$1.7M for a 2.5% COLA increase, \$1.4M for Step increases, which are partially offset by the combination of not repeating the FY21-22 one-time staff appreciation stipends of \$1.383M a decrease of \$0.158M for District employed Licensed Substitutes (this is offset by an increase in contracted sub costs), an increase of \$1.39M for the addition of 31.24 FTE (26.62 transferred back from ESSER), expected vacancies savings of -\$0.3M and -\$0.57M from attrition.
- Total General Fund Associated Payroll Costs are up \$0.88M or 1.97% to \$45.44M from \$44.57M in the prior year. One driver of the \$0.88M increase is due to a \$0.28M in healthcare costs. The remaining \$0.6M of increases are primarily due to the associated payroll costs (PERS, FICA, Medicare) from regular steps and COLA wage increases.
- Total General Fund Purchased Services are up \$2.79M or 9.15% to \$33.2M from \$30.52M in the prior year. The increase is due to: \$1.0M increase in pupil transportation (70% reimbursed by SSF) as this is expected to return close to pre-pandemic levels, a \$1.3M increase in charter school payments, and an increase of \$237K in professional technical services, which includes Speech Language Pathologist (SLP) services.
- Supplies are up a total of \$0.05M or 0.8% from the prior year due primarily to a \$0.263M or 11% increase in software licensing. Some examples of higher software licensing costs include Zoom licensees, Blackboard Messaging Services, Kronos, PowerSchool, Synergy, Guide K12 Mapping Software, Microsoft Office and Canvas. There is a \$133K or 38.7% drop in textbooks due primarily to some extra spending in FY21-22 to replace books damaged during the pandemic.
- Total General Fund Capital Outlay costs are down -\$0.022K, or 8.6% to \$0.231M from \$0.252M in the prior year due to equipment purchases in FY21-22 that are not expected in FY22-23.
- Total General Fund Other Objects costs are down -\$0.185M or -14.1% to \$1.1M from \$1.3M mainly due to lower dues/fees, memberships and settlements.
- Total General Fund Transfers Out to Other Funds is down -\$0.61M, or -9.1% due primarily to not transferring any funds to the seismic fund for grant match. The General Fund is budgeting to transfer out to other funds a total of \$6.11M, which will be distributed as follows: \$3.0M to the Project Reserve Fund to fund Maintenance and Repairs, Technology Hardware, and Curriculum, \$0.375M to Special Revenue Secondary Athletics, \$0.29M to partially fund the Physical Education Expansion (PEEK), \$0.025M for State and Local Programs, \$1.25M for Chromebook Reserves fund, and \$1.17M to Debt Service. The detail of where these transfers are going can be found in the green Special Revenue section starting on p. 106.
- Contingency of \$23.5M is the General Fund Resources minus the expenses and transfers out to other funds. The minimum Board requirement for contingency to be 5% of the General Fund revenue dollars plus transfers in, not including the beginning balance. The contingency percentage for the FY22-23 Budget is 13.99%.

General Fund Resources & Requirements

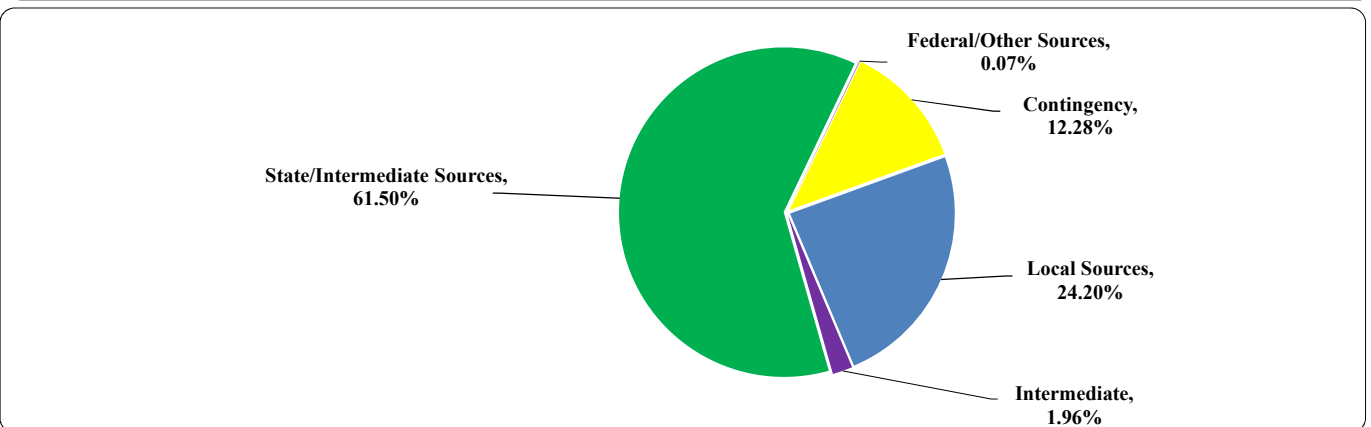
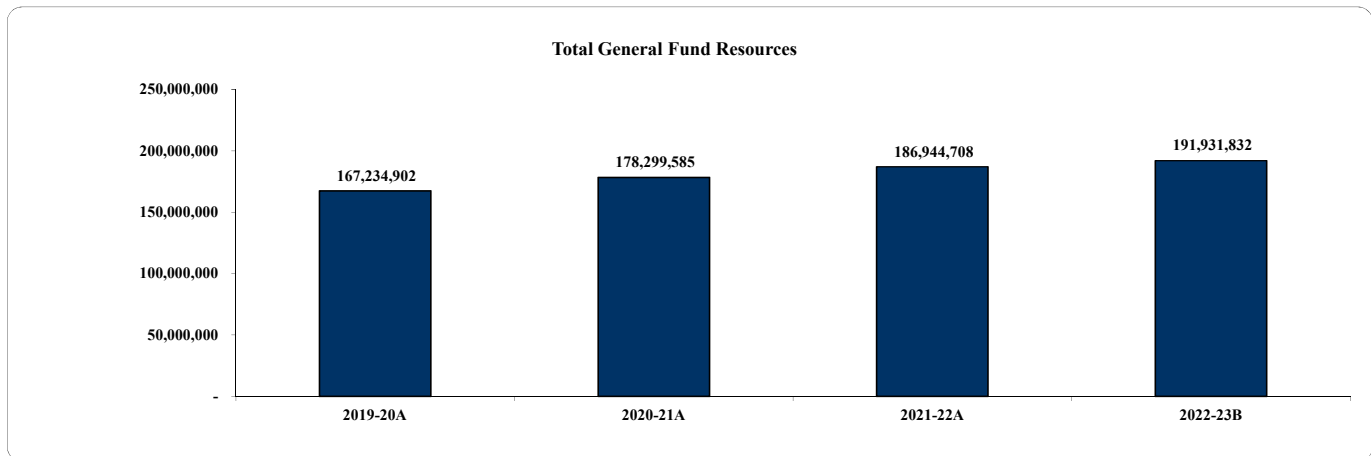
The General Fund is the primary operating fund of the District.
This fund is used to account for all unrestricted resources.



In FY22-23, General Fund Budget Resources and Requirements are \$191.9M, up \$4.98M or 2.6% from the prior year. Revenues plus transfers in from other funds are \$168.4M and expenditures including transfers out to other funds are at \$168.4M resulting in a balanced budget. Beginning fund balance is projected to be \$23.56M, -\$0.677M or -2.8% lower than the prior year. See pp. 11-16 for more information on resources and pp. 17-105 for more information on requirements.

General Fund Resource Summary

	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
Total General Fund Resources	Actual	Actual	Amended	Proposed	Approved	Adopted
Local	40,851,884	43,812,874	45,098,219	46,451,000	46,451,000	46,451,000
Intermediate	3,909,553	4,270,094	3,500,000	3,753,589	3,753,589	3,753,589
State	110,368,665	110,726,469	113,928,532	118,036,849	118,036,849	118,036,849
Federal	166,536	146,996	180,000	130,000	130,000	130,000
Transfers In from Other Funds	1,401,100	1,401,100	-	-	-	-
Beginning Fund Balance	10,537,164	17,942,051	24,237,956	23,560,394	23,560,394	23,560,394
TOTAL RESOURCES	167,234,902	178,299,585	186,944,708	191,931,832	191,931,832	191,931,832



Total General Fund Resources excluding beginning fund balance are up \$5.66M or 3.5% to \$191.9M from \$186.9M in the prior year. This is from a \$1.35M increase in local funding, \$0.25M increase in intermediate funding, a \$4.11M increase in state funding, and a decreased beginning fund balance of -\$0.677M. Including the beginning fund balance total resources are up \$4.98M or 2.67%. More details of resource changes can be found on pp. 12-16.

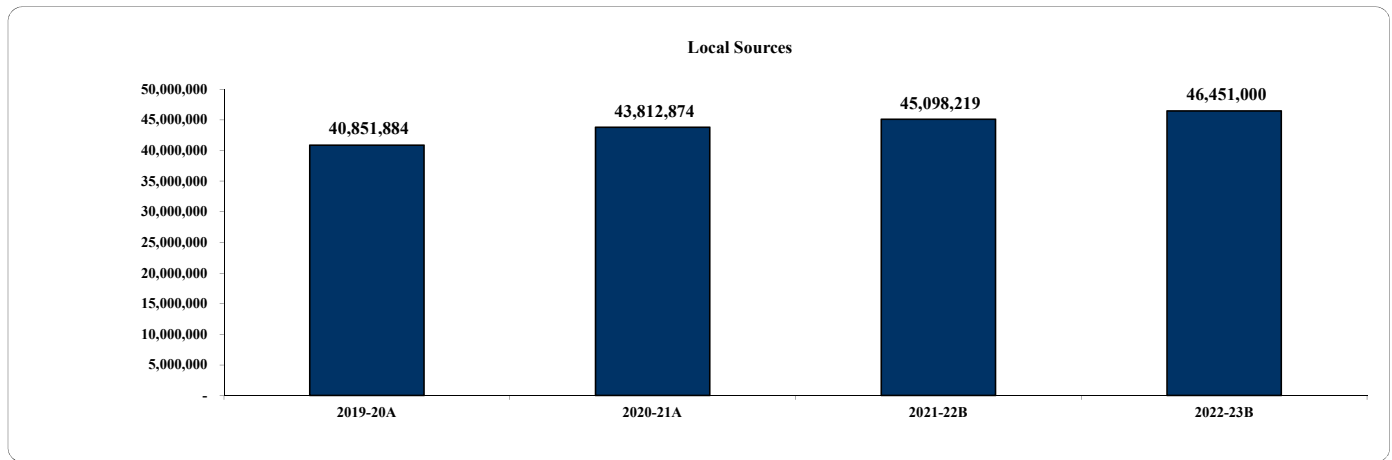
Beginning fund balance is -\$0.677M lower compared to the prior year due to deficit spending in FY21-22.

Total revenue (resources minus transfers in and beginning fund balance) is estimated to increase \$5.6M or 3.5% over prior budget primarily due to this being the second year of the FY21-23 K-12 biennial SSF budget where 51% is allocated in year two.

Transfers in from other funds are budgeted at \$0 million, which is flat to the prior year. In the past a \$1.4M transfer was from the PERS fund to help cover the rising PERS rates. See page 112 for more detail regarding the PERS reserve fund.

General Fund Resources

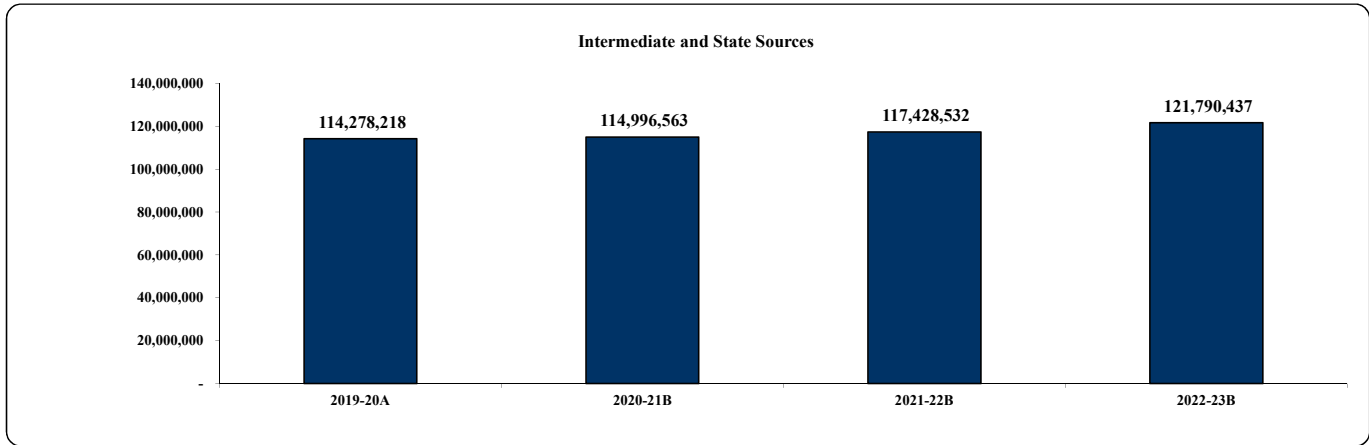
Local Sources	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Current Year Taxes	37,859,015	40,722,238	42,271,784	43,725,000	43,725,000	43,725,000
Prior Years' Taxes	854,845	1,645,665	800,000	800,000	800,000	800,000
Interest/Penalties on Taxes	-	53,788	-	35,000	35,000	35,000
Tuition From Individuals	-	-	-	-	-	-
Tuition From Other Districts	7,593	-	-	-	-	-
Summer School Tuition	-	-	-	-	-	-
Interest on Investments	1,010,023	401,737	350,000	350,000	350,000	350,000
Pre-School Fees	70,110	52,952	40,000	40,000	40,000	40,000
Other Revenue - Local Sources	-	-	-	-	-	-
Rentals	136,812	52,529	109,448	100,000	100,000	100,000
Contributions	-	400	-	-	-	-
Services Provided Other Charter Schools	61,972	9,601	40,000	40,000	40,000	40,000
Textbook Sales	-	-	-	-	-	-
Recovery of Expenditures	1,405	-	95,000	5,000	5,000	5,000
Services Provided Other Funds	-	-	5,000	5,000	5,000	5,000
Fees Charges to Grants	594,289	590,258	1,080,988	1,080,000	1,080,000	1,080,000
Miscellaneous Revenue	139,810	103,606	85,000	35,000	35,000	35,000
Payroll Reimbursement	14,586	30,089	35,000	35,000	35,000	35,000
Field Trip Reimbursement	5,716	564	15,000	15,000	15,000	15,000
P-Card Rebate	89,082	82,776	60,000	75,000	75,000	75,000
Music Instrument Rentals	6,625	100	8,000	8,000	8,000	8,000
Self-Pay Health Ins Reimbursement	-	8,973	-	-	-	-
E-Rate Reimbursement	-	57,600	103,000	103,000	103,000	103,000
County School Fund	-	-	-	-	-	-
LOCAL SOURCES	40,851,884	43,812,874	45,098,219	46,451,000	46,451,000	46,451,000



Local sources for FY22-23 are budgeted to come in at \$46.45M, up \$1.35M (3.0%) from the FY21-22 Amended Budget of \$45.09M. Local revenue sources primarily come from property taxes, which make up nearly 96% of the local sources. For the FY22-23 Budget, property taxes are projected to come in at \$44.5M, which is \$1.4M (3.4%) higher than the FY21-22 Budget.

General Fund Resources

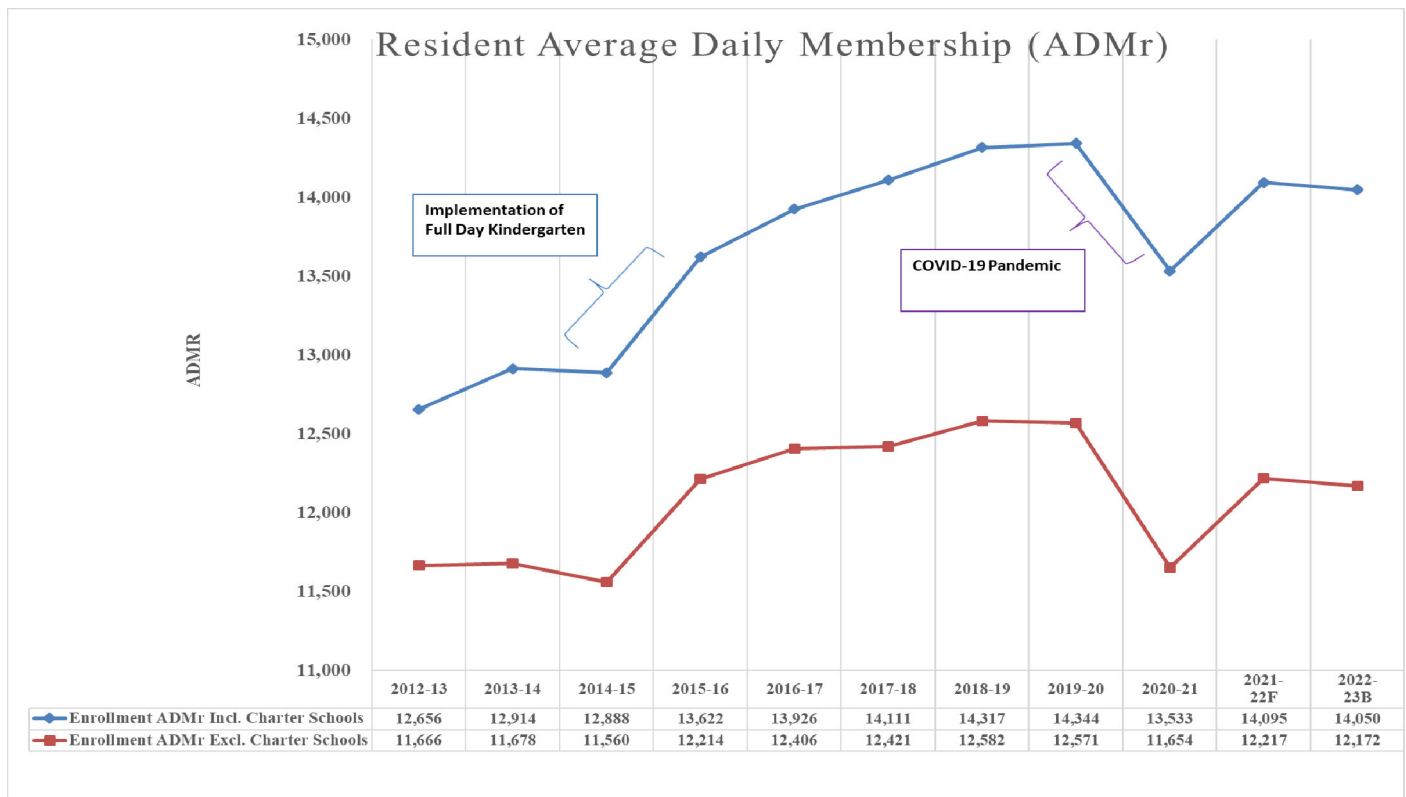
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
Intermediate Sources	Actual	Actual	Amended	Proposed	Approved	Adopted
Pass-Through from SOESD	3,909,553	4,270,094	3,500,000	3,753,589	3,753,589	3,753,589
Jackson County Juvenile Detention Grant	-	-	-	-	-	-
INTERMEDIATE SOURCES	3,909,553	4,270,094	3,500,000	3,753,589	3,753,589	3,753,589
State Sources	Actual	Actual	Amended	Proposed	Approved	Adopted
State School Fund	108,876,867	109,041,218	112,234,907	116,305,413	116,305,413	116,305,413
Common School Fund	1,298,037	1,440,171	1,498,625	1,536,436	1,536,436	1,536,436
Juvenile Detention Grant	157,700	165,000	165,000	165,000	165,000	165,000
Teen Parent Grant	9,405	25,000	30,000	30,000	30,000	30,000
State Grants	26,656	55,079	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
STATE SOURCES	110,368,665	110,726,469	113,928,532	118,036,849	118,036,849	118,036,849



Intermediate sources for FY22-23 are estimated at \$3.75M, which is \$253K more than the prior year. The \$3.75M of Intermediate revenue is coming from the Southern Oregon Education Service District (SOESD) as a pass-through in lieu of Special Education (SpEd) and non-SpEd services provided. The District is assuming K-12 funding to be \$9.3B for the 2021-23 biennium, if the actual funding is higher or lower this pass through from SOESD could change. Education Service Districts are allocated 4.5% of K-12 funding by the State of Oregon.

District staff are working with the SOESD staff to finalize the SpEd service plan for FY22-23. As such this is a work in process, and therefore the pass through estimate from SOESD could change.

State sources are estimated at \$118M for FY22-23, up \$4.1M (3.6%). For FY22-23 the Medford School District (MSD) is in the second year of \$9.3B 2021-23 K-12 biennial funding where 51% was allocated for the second year. The budgeted home to school transportation increase of nearly \$1M is 70% reimbursed by the state so that also is part of the revenue increase.



2022-23 Budget

The projected consolidated ADMr for the District in FY22-23 budget is down 45 or 0.3% when compared to FY21-22 and down about 2.0% or 294 students as compared to FY19-20 on a consolidated basis. The 294 consolidated decrease when compared to FY19-20 (pre pandemic) is made up of an increase of 105 charter school students and a reduction of 399 non charter school students.

Long Term Trend

Consolidated ADMr: The projected enrollment of 14,050 for FY22-23 is 1,394 more students in FY12-13, reflecting a 1.1% compound annual growth rate (CAGR).

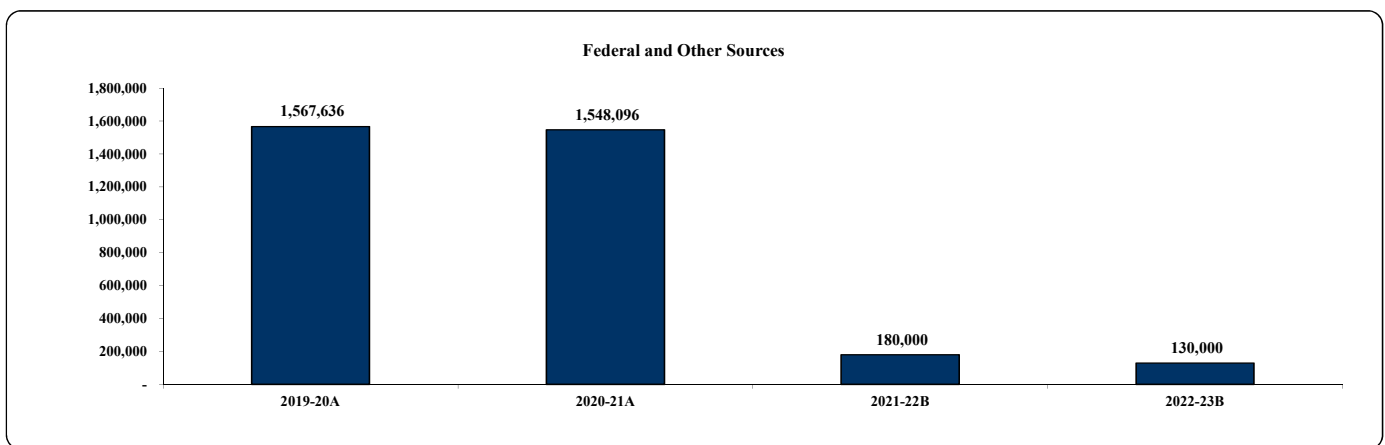
Charter School ADMr: Charter school ADMr is projected at 1,878 for the FY22-23 budget, equal to prior year. Enrollment has increased 909 students over the decade from 990 in FY12-13 to 1,899 in FY22-23B.

Non-Charter ADMr: Non-Charter school ADMr is equal to prior year. Enrollment has increased 888 over the decade with a compound annual growth rate of 9.1% over the decade

General Fund Resources

Federal Sources	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Child Care Block Grant	10,696	5,010	30,000	30,000	30,000	30,000
Other Restricted Grant-in-Aid	-	-	-	-	-	-
TAG	-	-	-	-	-	-
Other Federal - SFSF	-	-	-	-	-	-
Federal Forest Fees	155,840	141,986	150,000	100,000	100,000	100,000
FEDERAL SOURCES	166,536	146,996	180,000	130,000	130,000	130,000

Other Sources	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Transfers From Other Funds	1,401,100	1,401,100	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-
OTHER SOURCES	1,401,100	1,401,100	-	-	-	-

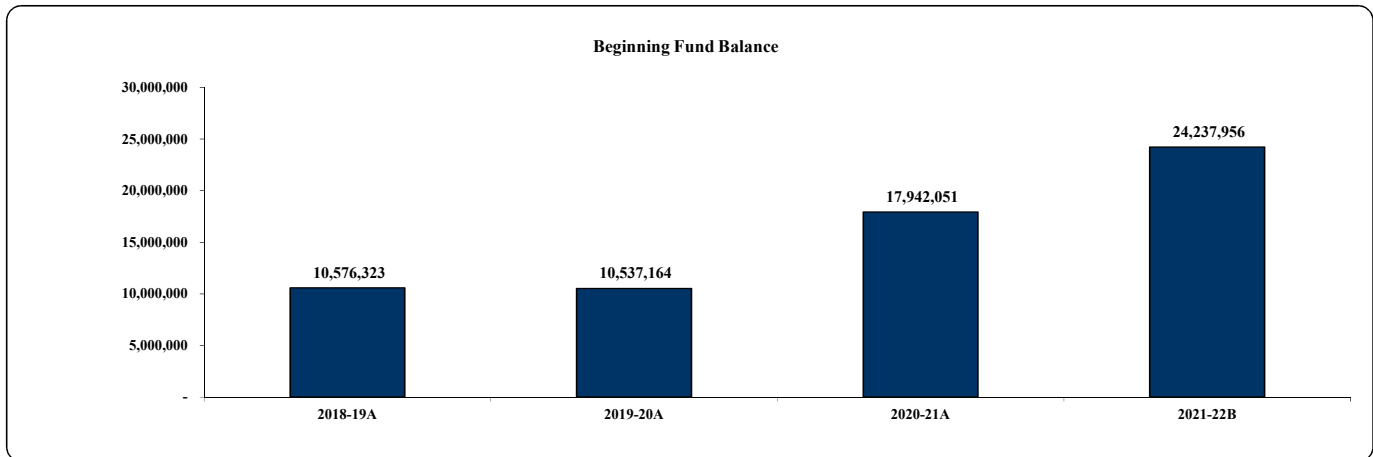


Federal sources are budgeted at \$0.13M, which is a decrease of \$50k to the prior year budget.

Transfers in are budgeted at \$0, due to the 4% decrease in PERS employer contribution rates for the FY21-23 biennium. In the past, a \$1.4M transfer was from the PERS fund to help cover the rising PERS rates. See p. 112 for more detail regarding the PERS reserve fund.

General Fund Resources

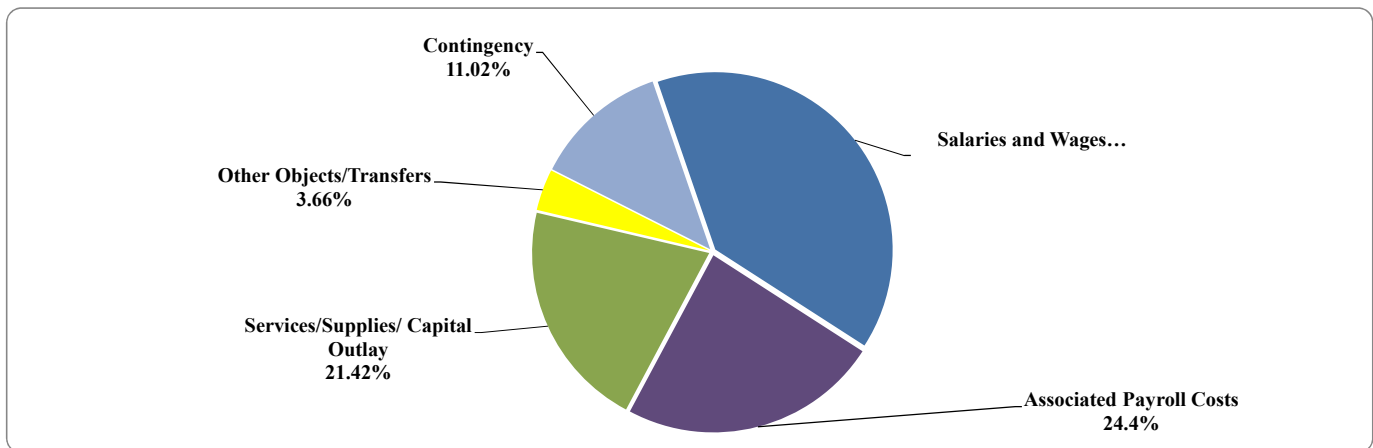
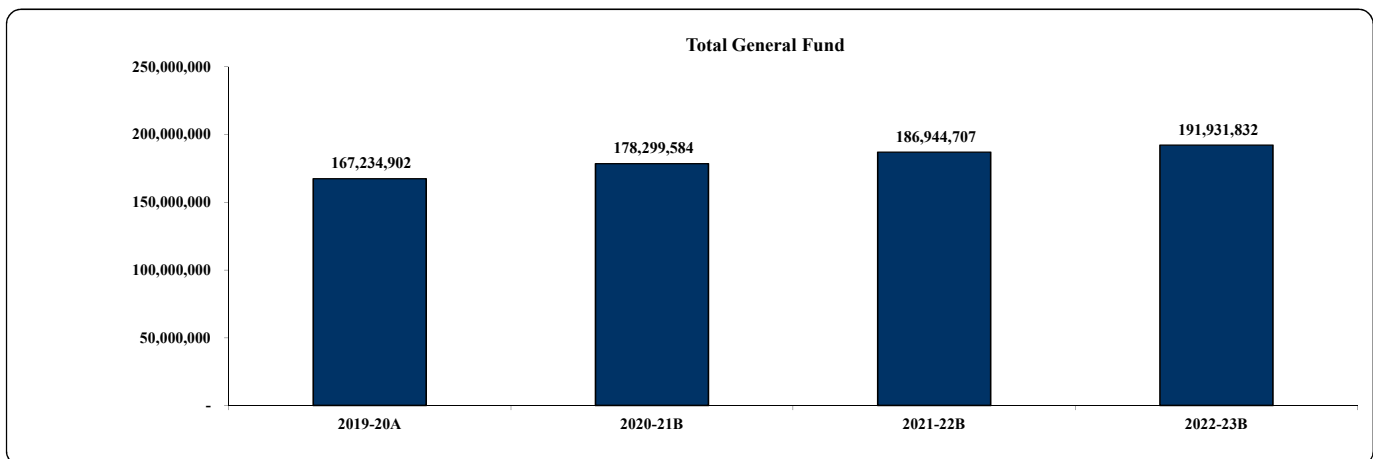
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
Beginning Fund Balance	Actual	Actual	Amended	Proposed	Approved	Adopted
Beginning Fund Balance	10,537,164	17,942,051	24,237,956	23,560,394	23,560,394	23,560,394
BEGINNING FUND BALANCE	10,537,164	17,942,051	24,237,956	23,560,394	23,560,394	23,560,394



Beginning Fund Balance is down -\$0.677M due to deficit spending in FY21-22.

General Fund Requirements By Object Group

TOTAL General Fund	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries and Wages	66,523,637	68,794,426	73,543,341	75,623,852	75,623,852	75,623,852
Benefits	43,553,901	43,711,666	44,572,322	45,449,413	45,449,413	45,449,413
Purchased Services	27,235,005	27,193,950	30,526,380	33,320,970	33,340,970	33,340,970
Supplies and Materials	5,031,702	5,746,742	6,454,047	6,505,692	6,505,692	6,505,692
Capital Outlay	174,999	220,042	252,700	231,000	231,000	231,000
Other Objects	866,746	926,012	1,315,524	1,130,511	1,110,511	1,110,511
Transfers	5,906,861	7,468,791	6,720,000	6,110,000	6,110,000	6,110,000
Contingency	17,942,051	24,237,956	23,560,394	23,560,394	23,560,394	23,560,394
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL General Fund	167,234,902	178,299,584	186,944,707	191,931,832	191,931,832	191,931,832

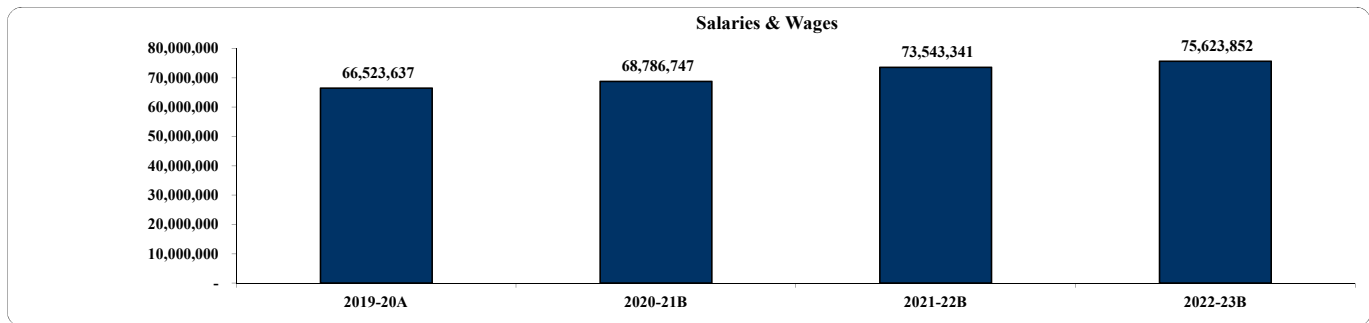


General Fund Requirements are up \$4.98M or 2.67% to \$191.9M Excluding the increase in transfers, spending is up \$5.59M to \$156.6M (3.6%), transfers out are down -\$0.61M (-9.08%) and Contingency is flat. See p. 18 to 107 for more detail.

Individual changes by object and function are described in the following pages of this budget document. The chart above shows the allocation of requirements by object including contingency. When fund balance reserves, contingency a charter school pass-through payments are excluded, the ratios for percentage of total General Fund spending are: salaries and wages 49.83%, payroll benefit cost 29.95%, services/supplies/capital outlay 15.45%, and other objects/transfers 4.77%. This again demonstrates that most of the District spending for ongoing operations is in personnel costs with nearly 80% of ongoing operational spending going toward salaries and benefits.

General Fund Expenditures - Salary & Wages Summary

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	41,028,255	42,016,441	42,934,188	44,465,969	44,465,969	44,465,969
Classified	16,407,258	16,752,117	18,118,893	19,565,999	19,565,999	19,565,999
Administrative	4,494,064	5,281,838	5,441,566	5,828,930	5,828,930	5,828,930
Classified Managers	474,100	551,648	737,071	677,997	677,997	677,997
Early Retirement Stipends	610,468	824,700	957,200	1,110,000	1,110,000	1,110,000
Licensed Substitutes	46,235	741	181,146	23,000	23,000	23,000
Classified Substitutes	190,037	120,233	180,702	180,702	180,702	180,702
Licensed Temporary	494,335	668,204	650,702	772,413	772,413	772,413
Classified Temporary	402,031	293,299	532,677	525,339	525,339	525,339
Classified Overtime	372,206	457,482	437,117	437,117	437,117	437,117
Extra Duty Compensation	1,628,395	1,478,047	1,685,311	1,730,548	1,730,548	1,730,548
Home Instruction	73,864	56,662	72,430	75,325	75,325	75,325
Insurance Opt Out	302,389	285,335	230,511	230,511	230,511	230,511
Staff Appreciation Stipend			1,383,827		-	-
SALARIES & WAGES	66,523,637	68,786,747	73,543,341	75,623,852	75,623,852	75,623,852



Total General Fund salaries and wages are up \$2.08M or 2.8% to \$75.6 M from \$73.5M in the prior year. The primary drivers of the \$2.08M increase are \$1.7M for a 2.5% COLA increase, \$1.4M for Step increases, which are partially offset by the combination of not repeating the FY21-22 one-time staff appreciation stipends of -\$1.383M a decrease of -\$0.158M for District employed licensed substitutes (this is offset by an increase in contracted sub costs), an increase of \$1.39M for 31.24 additional positions (26.62 FTE transferred back from ESSER) and an expected -\$0.3M from vacancies and -\$0.57M attrition.

All District Funds Staffing Summary

Full Time Equivalent (FTE)	FY22-23	FY21-22	FY21-22	FY20-21	Change from	Change from
	Proposed Budget	Amended Budget	Adopted	Adopted	21-22 Amended	21-22 Adopted
<u>Instruction</u>						
General Fund - Non SpEd	666.20	653.20	652.05	688.55	13.00	14.15
Special Revenue - Non SpEd	123.80	159.30	153.79	107.29	(35.50)	(29.99)
Subtotal Non SpEd Instruction	790.00	812.50	805.84	795.84	(22.50)	(15.84)
General Fund - SpEd	167.43	167.43	171.60	171.60	(0.00)	(4.17)
Special Revenue - SpEd	42.12	42.12	39.46	32.46	0.00	2.66
Subtotal SpEd Instruction	209.55	209.55	211.06	204.06	(0.00)	(1.51)
Total Instruction	999.55	1,022.05	1,016.90	999.90	(22.50)	(17.35)
<u>Support Services</u>						
General Fund - Non SpEd	306.59	288.35	287.09	306.78	18.24	19.50
Special Revenue - Non SpEd	43.50	54.12	48.90	26.90	(10.62)	(5.40)
Subtotal Non SpEd Support Services	350.09	342.47	335.99	333.68	7.62	14.10
General Fund - SpEd	28.59	28.59	28.65	28.65	(0.00)	(0.06)
Special Revenue - SpEd	8.80	8.80	8.50	8.50	-	0.30
Subtotal SpEd Support Services	37.39	37.39	37.15	37.15	(0.00)	0.24
Total Support Services	387.47	379.85	373.14	370.83	7.62	14.33
<u>Consolidated</u>						
General Fund - Non SpEd	972.78	941.54	939.14	995.33	31.24	33.64
Special Revenue - Non SpEd	167.30	213.42	202.69	134.19	(46.12)	(35.39)
Subtotal Non SpEd Consolidated	1,140.08	1,154.96	1,141.83	1,129.52	(14.88)	(1.75)
General Fund - SpEd	196.03	196.02	200.26	200.26	(0.00)	(4.24)
Special Revenue - SpEd	50.91	50.92	47.95	40.95	0.00	2.96
Subtotal SpEd Consolidated	246.94	246.94	248.21	241.21	(0.00)	(1.28)
TOTAL CONSOLIDATED	1,387.02	1,401.90	1,390.04	1,370.72	(14.88)	(3.03)
SpEd = Special Education						

The projected staffing for FY22-23 of 1,387.02 FTE has a decrease of 14.88 FTE or 1%. Of the 14.88 decrease there are no changes in SpEd staffing as the entire decrease is in non-SpEd areas. When looking by fund, the 14.88 FTE decrease is made up of a 46.12 FTE decrease in special revenue (primarily ESSER) and a 31.24 FTE increase in the General Fund.

The **31.24 FTE** of consolidated General Fund non-SpEd is achieved through moving **46.12 FTE** from the ESSER fund to the General Fund, the reduction of **-22.5 FTE** due to lower enrollment and will be accomplished through attrition, and the addition of **7.62 FTE** to the current FY21-22 staffing of 1,401.9. There is a total of an additional 7.62 FTE for: +1.0 FTE for a Director of Literacy, +2.0 FTE to support the Director of Literacy, +1.0 FTE for a principal at the new middle school on Oakdale, +1.0 FTE for an assistant principal at Oakdale for half of the year, +1.0 for a media tech for the middle school at Oakdale, a +1.0 FTE for an office manager at Oakdale, and 0.62 FTE in the communications function.

To be clear, 46.12 FTE reduction in Special Revenue staff is 26.62 FTE transfer to the General Fund from ESSER, 20.5 FTE eliminated due to lower enrollment, partially offset by the addition of a 1.0 FTE Director of Literacy in SIA.

Current year FTE counts were obtained during a school-by-school reconciliation and analysis of actual staffing as of November 2021.

All District Funds Staffing by Function

Function	Function Description	FY22-23 Proposed Budget	FY21-22 Amended Budget	Variance	Drivers of Variances to Current Staffing	FY20-21 Adopted Budget	FY19-20 Adopted Budget
1111	Elementary - Primary	365.77	375.77	(10.00)	Reduced FTE	368.60	374.06
1121	Middle-Except Co-Curr	96.64	98.64	(2.00)	Reduced FTE	97.81	94.87
1131	High School-Except Co-Curr	179.44	182.44	(3.00)	Reduced FTE	172.86	190.54
1210	Talented and Gifted	-	-	-		1.38	0.62
1220/1240	SPED: Maps and Focus	96.25	96.25	(0.00)		83.46	72.68
1250	ERC - Resource Rooms	98.50	98.50	-		96.57	70.78
1260	Early Intervention Childhood	3.30	3.30	-		3.60	-
1261	Early Intervening	11.50	11.50	-		17.43	22.58
1272	Title I	59.01	59.01	-		58.82	63.00
1283	District Alternative Programs	4.38	4.38	-		4.06	4.50
1285	Medford Online Academy 9-12	9.50	12.00	(2.50)	Reduced FTE	18.00	
1286	Medford Online Academy K-8	17.00	22.00	(5.00)	Reduced FTE	24.50	
1291	English Language Learners	43.62	43.62	-		46.62	43.96
1292	Teen Parent	7.51	7.51	-		6.95	7.51
1297	At Risk	-	-	-		0.25	0.25
1299	Remediation	-	-	-		-	10.00
	TOTAL INSTRUCTION	992.42	1,014.93	(22.50)		1,000.90	945.35
2112	Attendance	4.25	4.25	-		2.00	2.00
2121	Dean's Office	2.00	2.00	-		4.00	4.00
2122	Counseling Services	24.50	24.50	-		10.50	12.00
2134	Nurse Services	8.72	8.72	-		8.44	8.41
2140	Psychological Services	7.00	7.00	-		7.88	24.38
2150	Speech and Audiology	21.20	21.20	-		22.40	19.50
2160	Occupational Th/Autism Spc	3.80	3.80	-		2.94	2.44
2190	Student Support Services	3.89	3.89	-		3.94	5.03
2191	Student Wellness	1.50	1.50	-		2.97	-
	Subtotal Direct Student Support	76.86	76.86	-		65.06	77.76
2210	Improvement of Instruction	-	-	-		3.15	2.71
2211	Improvement of Instruction	2.00	1.00	1.00	+1 Director of Literacy	2.50	1.50
2213	Curriculum Development	5.00	3.00	2.00	+2 to support Director of Literacy	2.00	1.00
2221	Instructional Media Center	-	-	-		1.00	1.47
2222	School Libraries	20.97	19.97	1.00	+1 for Media Center Tech at Oakdale (start Jan 1, 23)	21.97	22.35
2240	Instruct'nl Staff Devlpmnt	4.90	4.90	-		-	2.00
	Subtotal Direct Staff Support	32.87	28.87	4.00		30.61	31.03
2321	Superintendent Services	3.73	3.73	-		4.75	6.75
2322	Communications	4.00	3.38	0.62	+0.62 FTE Communications Relations	3.00	2.00
2325	Elementary Director	-	-	-		-	2.00
2326	Secondary Director	-	-	-		-	2.00
2327	Teaching & Learning	9.27	9.27	-		9.00	-
2410	Office of the Principal	103.88	100.88	3.00	+1 for Principal at Oakdale +1.0 Asst Principal at Oakdale +1 for Office Manager at Oakdale	99.50	83.00
2521	Business Services	8.80	8.80	-		8.49	6.80
2542	Custodial	77.00	77.00	-		77.00	66.00
2544	Maintenance	30.00	30.00	-		29.00	29.47
2550	Safe Routes to School	1.00	1.00	-		0.75	1.00
2572	Purchasing/Warehouse Svcs	2.00	2.00	-		3.00	3.00
2574	Printing and Publishing Services	2.00	2.00	-		2.47	2.00
2640	Human Resources	12.20	12.20	-		8.20	8.20
2661	Information Technology	28.00	9.00	19.00	FTE Moved from 2669 All FTE moved to 2661	10.00	8.00
2669	Network and Telecommunication Services	-	19.00	(19.00)		19.00	19.00
3360	Family Outreach	3.00	3.00	-			
	Subtotal General Support	284.87	281.25	3.62		274.16	236.22
	TOTAL SUPPORT SERVICES	394.60	386.98	7.62		369.83	345.01
	GRAND TOTAL	1,387.02	1,401.90	(14.88)		1,370.72	1,290.36

The projected staffing for FY22-23 of 1,387.02 FTE has a decrease of 22.5 FTE, achieved through attrition from retirements and is due to lower enrollment, and an additional 7.62 FTE to the current FY21-22 staffing of 1,401.9. The additional 7.62 FTE are for: +1.0 FTE for a Director of Literacy, +2.0 FTE support for the Director of Literacy, +1.0 FTE for a principal at the new middle school on Oakdale, +1.0 FTE for an assistant principal at Oakdale for half of the year, +1.0 FTE for a media tech for the middle school at Oakdale, a +1.0 FTE for an office manager at Oakdale, and 0.62 FTE in the communications function.

All District Funds Staffing by Function Through the Years

Function	Function Description	FY22-23 Proposed Budget	FY21-22 Amended Budget	FY20-21	FY19-20	FY18-19	FY17-18	FY16-17	FY15-16	FY14-15
1111	Elementary - Primary	365.77	375.77	368.60	374.06	374.06	376.05	361.56	344.54	301.41
1121	Middle-Except Co-Curr	96.64	98.64	97.81	94.87	94.87	86.93	85.01	86.27	87.99
1131	High School-Except Co-Curr	179.44	182.44	172.86	190.54	190.04	180.61	167.99	176.55	178.71
1210	Talented and Gifted	-	-	1.38	0.62	0.62	0.62	0.17	0.17	0.17
1220/1240	SPED: Maps and Focus	96.25	96.25	83.46	72.68	72.68	72.38	74.28	67.22	63.75
1250	ERC - Resource Rooms	98.50	98.50	96.57	70.78	70.78	61.49	56.53	51.34	52.63
1260	Early Intervention Childhood	3.30	3.30	3.60	-	-	-	-	-	-
1261	Learning Disabilities	11.50	11.50	17.43	22.58	20.58	7.16	7.16	7.81	9.88
1272	Title I	59.01	59.01	58.82	63.00	63.00	69.13	61.65	60.53	55.28
1283	District Alternative Programs	4.38	4.38	4.06	4.50	4.50	4.38	4.38	4.88	4.88
1285	Medford Online Academy 9-12	9.50	12.00	18.00	-	-	-	-	-	-
1286	Medford Online Academy K-8	17.00	22.00	24.50	-	-	-	-	-	-
1291	English Language Learners	43.62	43.62	46.62	43.96	42.96	42.96	39.29	37.62	36.50
1292	Teen Parent	7.51	7.51	6.95	7.51	7.51	7.51	7.40	7.34	7.06
1295	Homebound Instruction	-	-	-	-	-	-	1.00	1.00	1.00
1297	At Risk	-	-	0.25	0.25	0.25	0.25	0.22	0.22	0.22
1299	Other - Remediation	-	-	-	-	-	-	-	-	-
	TOTAL INSTRUCTION	992.42	1,014.93	1,000.90	945.35	941.86	909.48	866.64	845.49	799.31
2112	Attendance	4.25	4.25	2.00	2.00	2.00	2.00	-	2.00	2.00
2121	Dean's Office	2.00	2.00	4.00	4.00	4.00	2.00	4.00	4.00	4.00
2122	Counseling Services	24.50	24.50	10.50	12.00	12.00	4.00	11.00	11.00	11.00
2134	Nurse Services	8.72	8.72	8.44	8.41	8.41	14.00	6.00	4.47	2.47
2140	Psychological Services	7.00	7.00	7.88	24.38	20.38	6.00	14.88	14.00	13.75
2150	Speech and Audiology	21.20	21.20	22.40	19.50	19.50	17.69	18.38	18.28	16.05
2160	Occupational Th/Autism Spc	3.80	3.80	2.94	2.44	2.44	16.00	2.00	2.75	3.00
2190	Student Support Services	3.89	3.89	3.94	5.03	5.03	2.00	7.47	7.44	4.00
2191	Student Wellness	1.50	1.50	2.97	-	-	-	-	-	-
	Subtotal Direct Student Support	76.86	76.86	65.06	77.76	73.75	63.69	63.72	63.94	56.27
2210	Improvement of Instruction	-	-	3.15	2.71	2.71	10.44	3.95	4.05	5.44
2211	Improvement of Instruction	2.00	1.00	2.50	1.50	1.50	3.25	1.00	1.00	1.00
2213	Curriculum Development	5.00	3.00	2.00	1.00	1.00	1.00	1.00	2.00	2.00
2221	Instructional Media Center	-	-	1.00	1.47	1.00	1.00	1.00	1.00	1.00
2222	School Libraries	20.97	19.97	21.97	22.35	22.35	1.00	22.35	22.35	19.35
2240	Instruct'nl Staff Devlpmnt	4.90	4.90	-	2.00	2.00	22.35	1.13	1.00	1.00
	Subtotal Direct Staff Support	32.87	28.87	30.61	31.03	30.56	39.04	30.43	31.40	29.79
2321	Superintendent Services	3.73	3.73	4.75	6.75	6.75	2.00	6.75	6.94	2.00
2322	Communications	4.00	3.38	3.00	-	-	-	-	-	-
2325	Elementary Director	-	-	-	2.00	2.00	6.75	2.00	2.00	2.00
2326	Secondary Director	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
2327	Teaching & Learning	9.27	9.27	9.00	-	-	-	-	-	-
2329	Secondary Athletics	-	-	-	-	-	-	-	0.75	0.75
2410	Office of the Principal	103.88	100.88	99.50	83.00	83.00	80.00	79.00	77.00	77.55
2510	Office of the Business Services Director	-	-	-	-	-	-	-	-	1.47
2521	Business Services	8.80	8.80	8.49	6.80	6.80	6.55	6.27	7.00	6.00
2542	Custodial	77.00	77.00	77.00	66.00	66.00	66.00	63.00	63.00	59.00
2544	Maintenance	30.00	30.00	29.00	29.47	29.47	28.47	27.47	28.00	26.00
2550	Safe Routes to School	1.00	1.00	0.75	-	-	-	-	-	-
2572	Purchasing/Warehouse Svcs	2.00	2.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00
2574	Printing and Publishing Services	2.00	2.00	2.47	2.00	2.00	2.00	2.00	2.00	2.00
2640	Human Resources	12.20	12.20	8.20	8.20	8.20	8.20	7.00	7.00	6.75
2661	Information Technology	28.00	9.00	10.00	8.00	6.00	5.47	5.00	5.00	5.00
2669	Network and Telecommunication Services	-	19.00	19.00	19.00	18.00	16.00	15.00	15.00	15.00
3360	Family Outreach	3.00	3.00	-	-	-	-	-	-	-
	Subtotal General Support	284.87	281.25	274.16	236.22	233.22	225.44	217.48	217.69	207.52
	TOTAL SUPPORT SERVICES	394.60	386.98	369.83	345.01	337.53	328.17	311.63	313.03	293.58
	GRAND TOTAL	1,387.02	1,401.90	1,370.72	1,290.36	1,279.39	1,237.64	1,178.26	1,158.52	1,092.89
	Additional FTE from FY14-15 to FY22-23	294.13	309.01	-	-	-	-	-	-	-

The table above shows the increase in staffing across all funds by function over the last 9 years. To achieve the goals set out by the Board, the District has allocated resources to increasing total staffing by 294.13 FTE or 26.9% to 1,387.02 FTE in 2022-23 from 1,092.89 in FY14-15. During the same time frame where staff has increased by 28.5%, enrollment for non-charter schools (p. 14) has increased 675 or 5.8% from 11,560 to 12,235.

The largest FTE increase is in Instruction, with the addition of 193.11 FTE, or a 24.2% increase.

The largest percentage increase is in General Support, which is up 77.35 FTE, or 37.3%.

Direct Student Support has increased 20.59 FTE, or 36.6%.

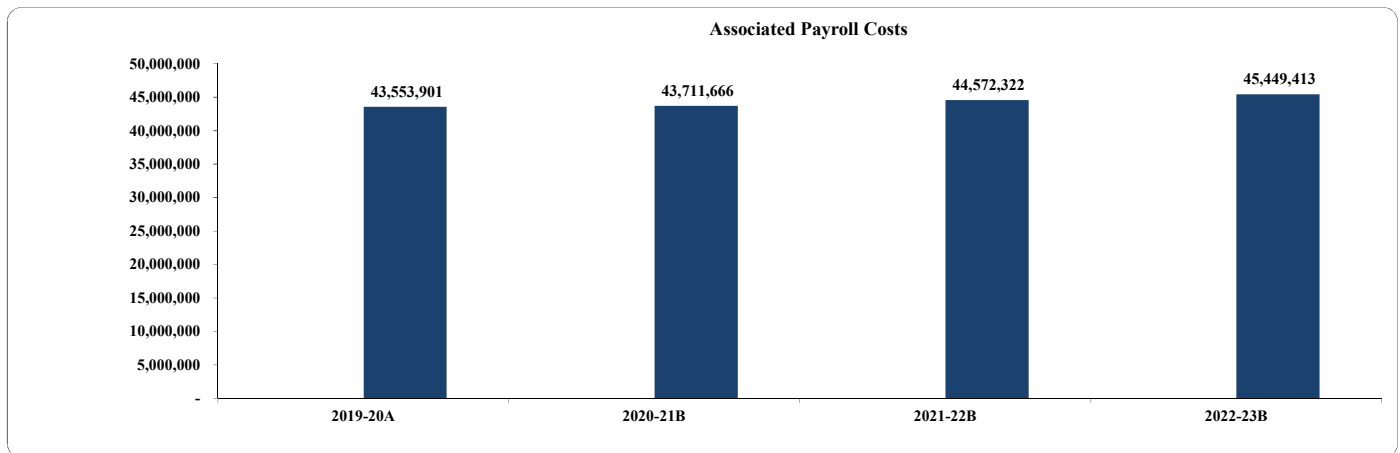
All District Funds Staffing By Fund

Function	Function Description	Fund 10 - General Fund	Fund 20 - Special Revenue	ESSR Grant Funded	Total
1111	Elementary - Primary	333.30	25.60	6.88	365.78
1121	Middle-Except Co-Curr	92.40	4.24		96.64
1131	High School-Except Co-Curr	159.75	19.69	-	179.44
1210	Talented and Gifted	-	-		-
1220/1240	SPED: Maps and Focus	83.92	12.33		96.25
1250	ERC - Resource Rooms	76.21	22.30		98.50
1260	Early Intervention Childhood	3.30	-		3.30
1261	Early Intervening	4.00	7.50		11.50
1272	Title I	-	59.01		59.01
1283	District Alternative Programs	3.50		0.88	4.38
1285	Medford Online Academy 9-12	5.00	4.50		9.50
1286	Medford Online Academy K-8	17.00	-		17.00
1291	English Language Learners	40.62	3.00		43.62
1292	Teen Parent	7.51	-		7.51
1297	At Risk	-	-		-
1299	Remediation	-	-		-
	TOTAL INSTRUCTION	826.50	158.17	7.76	992.43
2112	Attendance	4.25	-		4.25
2121	Dean's Office	2.00	-		2.00
2122	Counseling Services	16.50	8.00		24.50
2134	Nurse Services	8.72	-		8.72
2140	Psychological Services	6.00	1.00		7.00
2150	Speech and Audiology	19.20	2.00		21.20
2160	Occupational Th/Autism Spc	-	3.80		3.80
2190	Student Support Services	1.89	2.00		3.89
2191	Student Wellness	1.50	-		1.50
	Subtotal Direct Student Support	60.06	16.80	-	76.86
2210	Improvement of Instruction	-	-		-
2211	Improvement of Instruction	1.00	1.00		2.00
2213	Curriculum Development	4.00	1.00		5.00
2221	Instructional Media Center	-	-		-
2222	School Libraries	20.97	-		20.97
2240	Instruct'nl Staff Devlpmnt	-	4.90		4.90
	Subtotal Direct Staff Support	25.97	6.90	-	32.87
2321	Superintendent Services	3.72	-		3.72
2322	Communications	4.00	-		4.00
2325	Elementary Director	-	-		-
2326	Secondary Director	-	-		-
2327	Teaching & Learning	8.47	-	0.80	9.27
2410	Office of the Principal	89.88	14.00		103.88
2521	Business Services	8.80	-		8.80
2542	Custodial	69.00	-	8.00	77.00
2544	Maintenance	30.00	-		30.00
2550	Safe Routes to School	-	1.00		1.00
2572	Purchasing/Warehouse Svcs	2.00	-		2.00
2574	Printing and Publishing Services	2.00	-		2.00
2640	Human Resources	10.40	1.80		12.20
2661	Information Technology	28.00	-		28.00
2669	Network and Telecommunication Services	-	-		-
3360	Family Outreach	-	3.00		3.00
	Subtotal General Support	256.27	19.80	8.80	284.87
	TOTAL SUPPORT SERVICES	342.30	43.50	8.80	394.60
	GRAND TOTAL	1,168.80	201.67	16.56	1,387.02

Of the 1,387.02 FTE projected for next year, the General Fund has 1,168.8 FTE or 84.3% of the employees and the Special Revenue Fund (non-ESSER) has 201.67 FTE, or 14.5%, and the ESSER fund has 16.56 FTE, or 1.2% of the employees.

General Fund Expenditures - Associated Payroll Costs

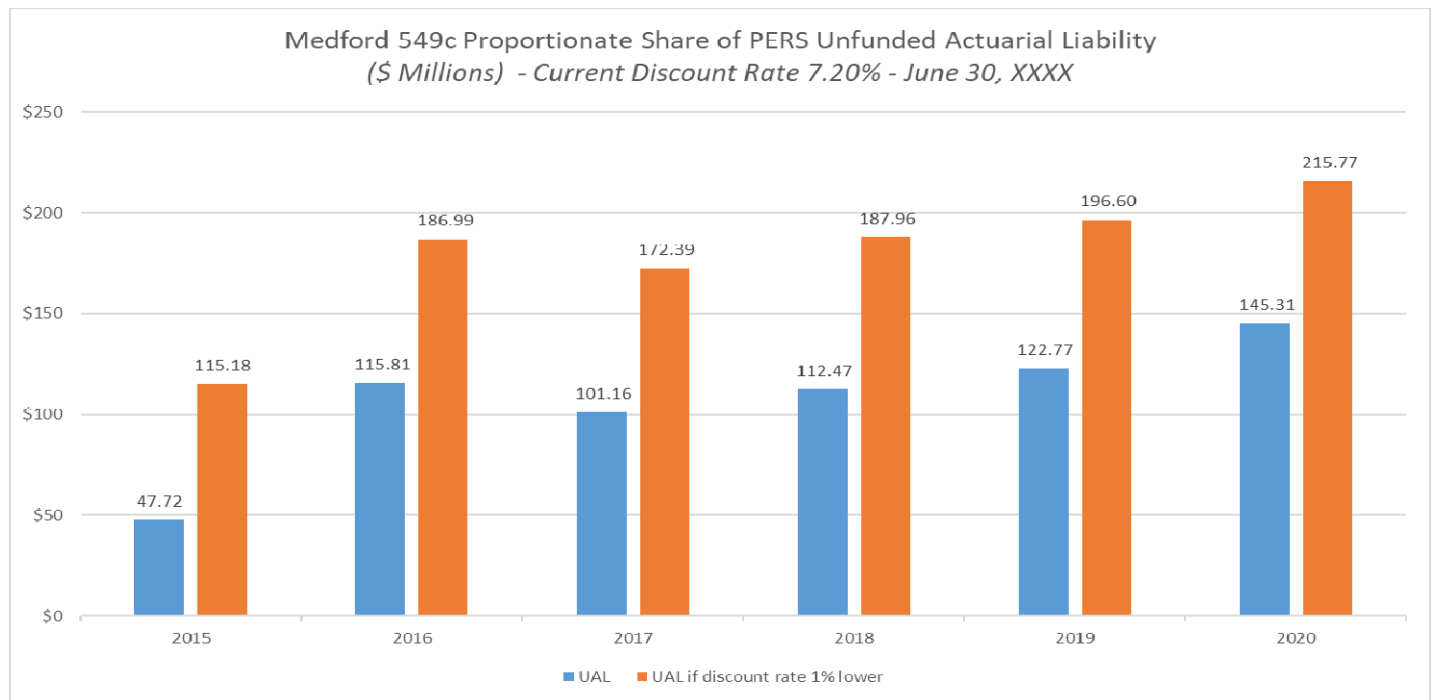
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
PERS	20,947,923	21,815,899	20,344,463	20,718,203	20,718,203	20,718,203
Social Security	4,025,513	4,172,756	4,566,084	4,661,204	4,661,204	4,661,204
Medicare	943,881	978,946	1,071,490	1,116,591	1,116,591	1,116,591
Workers Compensation	256,288	308,759	334,700	354,059	354,059	354,059
Unemployment	66,503	68,783	72,445	76,636	76,636	76,636
Health Insurance	15,052,733	14,237,688	15,766,455	16,044,448	16,044,448	16,044,448
Life Insurance	17,414	16,248	21,327	18,420	18,420	18,420
TSA Exec ER Paid	680,351	631,121	739,350	731,472	731,472	731,472
Long Term Disability	151,590	185,306	126,033	112,619	112,619	112,619
FSA/HSA	493,447	431,134	503,200	516,600	516,600	516,600
TSA Classified ER Paid Health Insurance Option	246,754	256,116	271,775	344,133	344,133	344,133
Post Retirement Healthcare	671,505	608,911	755,000	755,026	755,026	755,026
BENEFITS	43,553,901	43,711,666	44,572,322	45,449,413	45,449,413	45,449,413



Total General Fund Associated Payroll Costs are up \$0.88M or 1.97% to \$45.44M from \$44.57M in the prior year. One driver of the \$0.88M increase is due to a \$0.28M or 1.8% in healthcare costs. The remaining \$0.6M of increases are primarily due to the associated costs (PERS, FICA, Medicare) from regular Steps and COLA wage increases.

Healthcare expense in the General Fund is up \$0.28M or nearly 1.8% based on preliminary cost estimate from Mercer.

Medford SD 549c Proportionate Share Of PERS UAL



This chart shows the change over time in the MSD's proportionate share of Oregon Public Employees Retirement System (PERS) Unfunded Actuarial Liability (UAL) as measured by Milliman actuaries for the State of Oregon. This information is required to be reported as part of Government Accounting Standards Board (GASB) statement #68. Long term targeted earnings assumptions for PERS retirement assets have changed slightly over the years dropping from 7.75% in 2015 actuarial reporting to 7.2% in 2020 actuarial reporting. The blue bar in the chart above is our District's estimated proportionate share of the UAL assuming PERS assets have a return at the targeted rate. The orange bar is the UAL assuming actual earnings are 1% below the targeted rate. Over the last five years, the UAL assuming the long term earnings at the targeted rate has grown \$97.59 million or 305%, from \$47.72 million to \$145.31 million.

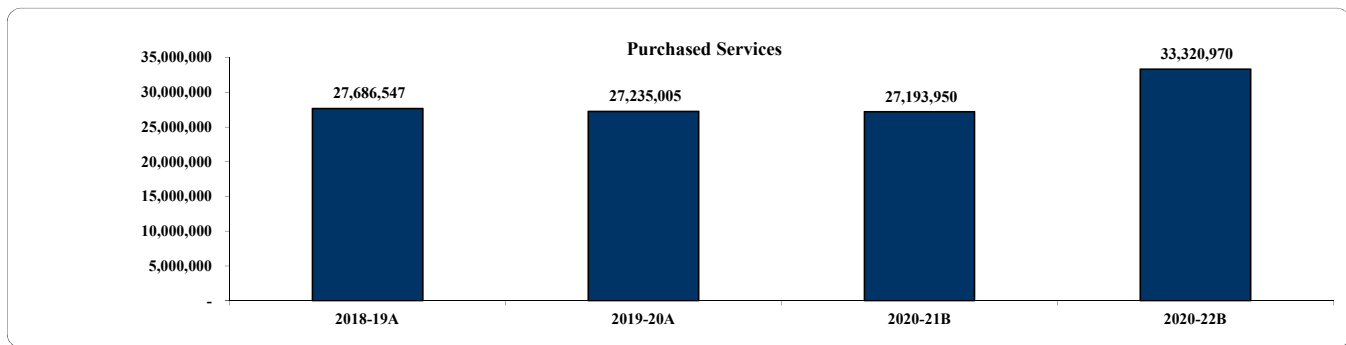
If the UAL is growing, why are PERS contribution rates for employers dropping for the 2021-23 biennium? As part of SB 1049, signed into law in 2019, a few PERS reforms were passed. Reforms with the highest impact on reducing contribution rates in order included: increasing the number of years for the UAL to be funded from 20 years to 22 years, capping subject salaries at \$195,000 and redirecting a portion of the employee Individual Account Program (IAP) to the Employee Pension Stability Account (EPSA).

As a side note, as part of the upcoming full faith & credit bond issuance, Moody's did a review of District financials including pension obligations. Moody's uses 3.51% as the discount rate for all school district pension programs regardless of state, and they estimate Medford's pension debt closer to \$450 million at the 3.51% discount rate.

The District will be closely monitoring future PERS actuarial reports and future employer rate expectations for the 2023-25 biennium and beyond.

General Fund Expenditures - Purchased Services Summary

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Program Improvement	-			15,300	15,300	15,300
Management Services	39,936	63,965	50,000	60,000	60,000	60,000
Professional Growth	108,708	128,719	243,050	261,275	261,275	261,275
Pro/Tech Service - Instructional	1,367,191	802,626	1,064,400	1,301,600	1,301,600	1,301,600
Cleaning Service	3,452	4,342	3,500	3,500	3,500	3,500
Repair and Maintenance	694,253	567,615	768,000	777,500	777,500	777,500
Rental	491,840	821,698	1,144,500	1,180,514	1,180,514	1,180,514
Electricity	1,163,979	1,193,277	1,244,606	1,338,250	1,338,250	1,338,250
Natural Gas	255,009	313,576	342,000	457,595	457,595	457,595
Water/Sewer	501,109	566,004	565,000	627,150	627,150	627,150
Garbage	176,298	164,415	200,000	202,000	202,000	202,000
Other Property Services	17,840	18,620	20,000	20,000	20,000	20,000
Pupil Transportation	5,691,459	3,772,376	5,223,000	6,223,050	6,223,050	6,223,050
Pupil Transportation - Other	57,235	8,042	78,300	30,025	30,025	30,025
Travel & Training - In District	16,300	12,179	31,725	29,661	29,661	29,661
Travel & Training - Out of District	152,070	42,542	205,643	222,652	222,652	222,652
Training-In District	84,193	1,179	5,000	-	-	-
Telephone	269,689	440,118	432,600	430,000	430,000	430,000
Postage	52,302	85,206	70,500	54,537	54,537	54,537
Advertising	16,042	15,150	27,700	24,000	24,000	24,000
Printing	3,325	-	5,500	5,000	5,000	5,000
Charter School Payments	13,488,727	15,790,046	15,302,483	16,609,756	16,609,756	16,609,756
Tuition	13,528	6,057	57,000	52,000	52,000	52,000
Audit Services	39,400	41,010	40,000	40,000	40,000	40,000
Legal	74,577	60,313	108,000	98,000	98,000	98,000
Architect/Engineering Services	30,522	26,082	30,000	30,000	30,000	30,000
Negotiations	-	2,500	5,000	10,000	10,000	10,000
Elections	-	20,946	-	-	20,000	20,000
Professional Services - Tech/Non-Instr	877,278	976,264	1,393,543	1,402,080	1,402,080	1,402,080
Other Licensed Subs	1,305,972	885,881	1,265,230	1,405,230	1,405,230	1,405,230
Other Classified Subs	242,770	363,208	600,101	410,296	410,296	410,296
PURCHASED SERVICES	27,235,005	27,193,950	30,526,380	33,320,970	33,340,970	33,340,970

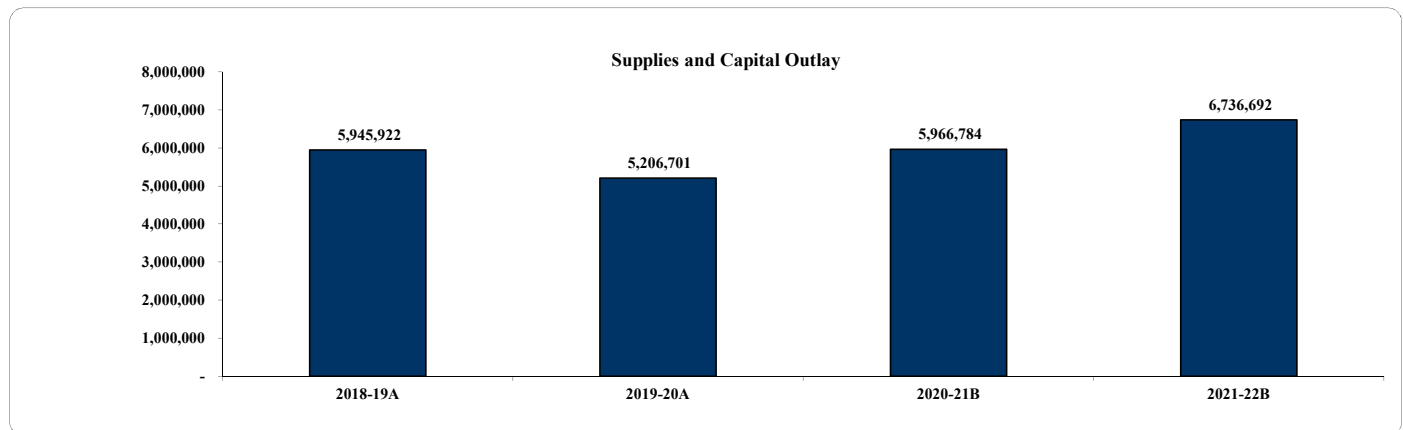


Total General Fund Purchased Services are up \$2.79M or 9.15% to \$33.2M from \$30.52M in the prior year. The increase is due to: \$1.0M increase in pupil transportation as this is expected to return to pre-pandemic levels, a \$1.3M increase in charter school payments, and an increase of \$237K in Professional Technical Services, which includes Speech Language Pathologist (SLP) services from Presence Learning.

General Fund Expenditures - Supplies & Capital Outlay Summaries

Object Description - Supplies	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Supplies and Materials	2,098,257	2,211,902	2,148,088	2,153,122	2,153,122	2,153,122
Textbooks	100,124	131,273	345,000	211,500	211,500	211,500
Library Books	87,007	107,167	103,650	103,650	103,650	103,650
Periodicals	15,949	2,572	17,575	13,775	13,775	13,775
Non-Consumables	547,274	521,279	636,128	591,324	591,324	591,324
Software	1,313,806	1,880,467	2,350,156	2,613,871	2,613,871	2,613,871
Accelerated Reader Software	56,424	58,169	53,200	43,200	43,200	43,200
Hardware Under \$5000	812,861	833,912	800,250	775,250	775,250	775,250
SUPPLIES	5,031,702	5,746,742	6,454,047	6,505,692	6,505,692	6,505,692

Object Description - Capital Outlay	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Building. Acquisition/Improvement	-	-	-	-	-	-
Site Improvement	-	-	-	-	-	-
Equipment - New	93,115	106,618	117,700	83,000	83,000	83,000
Equipment - Replacement	81,884	113,423	135,000	148,000	148,000	148,000
Equipment - Technology	-	-	-	-	-	-
CAPITAL OUTLAY	174,999	220,042	252,700	231,000	231,000	231,000



Supplies are up a total of \$0.05M or 0.8% from the prior year due primarily to a \$0.263M or 11% increase in software licensing. Some examples of higher software licensing costs include Zoom licenses, Blackboard Messaging Services, Kronos, PowerSchool, Synergy, Guide K12 Mapping Software, Microsoft Office and Canvas. There is a -\$133K or -38.7% drop in textbooks due primarily to some extra spending in FY21-22 to replace books damaged during the pandemic.

Total General Fund Capital Outlay costs are down -\$0.022K, or 8.6% to \$0.231M from \$0.252M in the prior year due to equipment purchases in FY21-22 that are not expected in FY22-23.

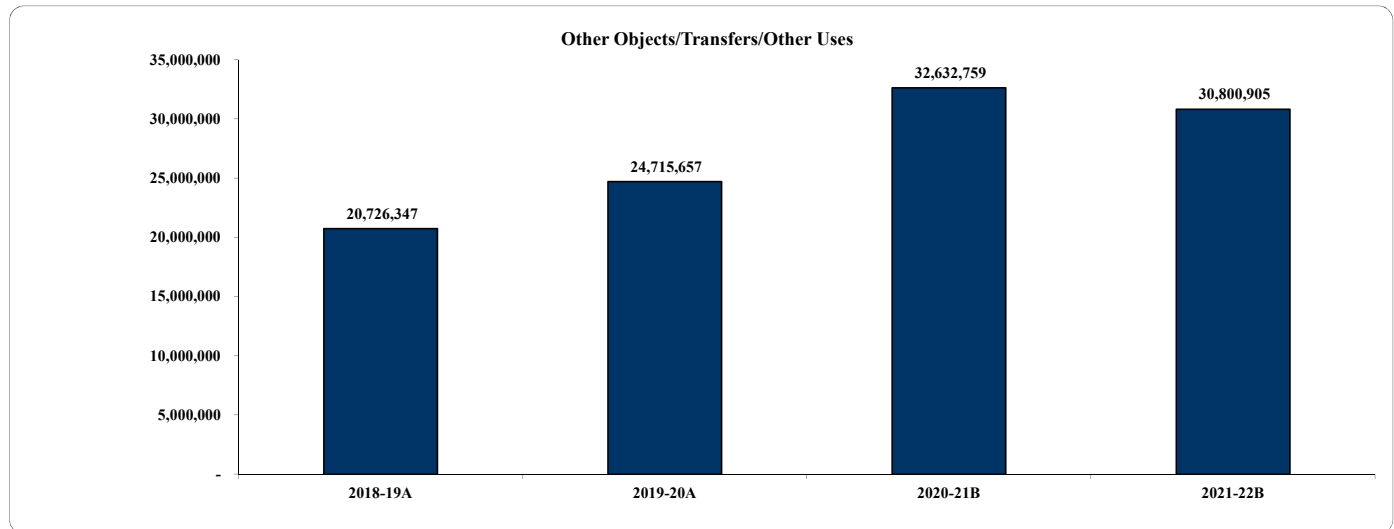
General Fund Expenditures - Other Objects & Transfers Summary

Object Description - Other Objects	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Redemption of Principal	-	-	-	-	-	-
Interest Payments	-	-	-	-	-	-
Dues/Fees/Memberships	163,918	131,379	270,524	180,511	180,511	180,511
Liability Insurance	345,063	394,366	450,000	460,000	460,000	460,000
Fidelity Bond	-	-	-	-	-	-
Property Insurance	327,765	398,191	460,000	460,000	460,000	460,000
Settlements and Judgments	30,000	2,076	135,000	30,000	10,000	10,000
Grant Indirect Charges	-	-	-	-	-	-
OTHER OBJECTS	866,746	926,012	1,315,524	1,130,511	1,110,511	1,110,511

Object Description - Transfers	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Interfund Transfers	-	-	-	-	-	-
Other Transfers	5,906,861	7,468,791	6,720,000	6,110,000	6,110,000	6,110,000
TRANSFERS	5,906,861	7,468,791	6,720,000	6,110,000	6,110,000	6,110,000

Object Description - Other Uses of Funds	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Contingency	17,942,051	24,237,956	23,560,394	23,560,394	23,560,394	23,560,394
Unappropriated Fund Balance	-	-	-	-	-	-
OTHER USES	17,942,051	24,237,956	23,560,394	23,560,394	23,560,394	23,560,394

TOTAL OTHER	24,715,657	32,632,759	31,595,918	30,800,905	30,780,905	30,780,905
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Total General Fund Other Objects costs are down -\$0.185M or -14% to \$1.1M from \$1.3M in the last year mainly due to lower dues/fees, memberships, and settlements.

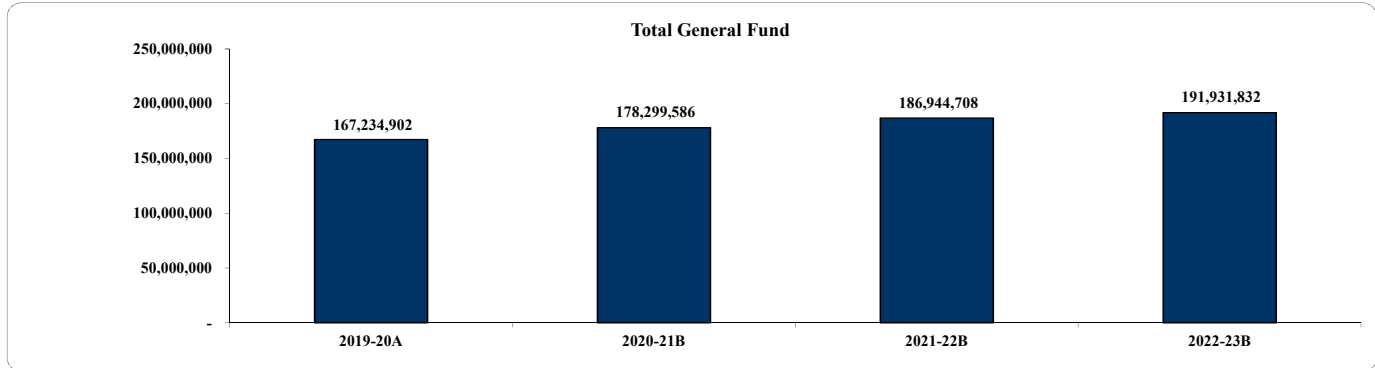
Total General Fund Transfers Out to Other Funds is down -\$0.61M, or -9.08% due primarily to not transferring any funds to the seismic fund for grant match. The General Fund is budgeting to transfer a total of \$6.11M, which will be distributed as follows: \$3.0M to the Project Reserve Fund to fund Maintenance and Repairs, Technology Hardware, and Curriculum, \$0.375M to Special Revenue Secondary Athletics, \$0.29M to partially fund the Physical Education Expansion (PEEK), \$0.025M for State and Local Programs, \$1.25M for Chromebook Reserves fund, and \$1.17M to Debt Service. The detail of where these transfers are going can be found in the green Special Revenue section starting on p. 106.

Contingency of \$23.5M is the General Fund Resources minus the expenses and transfers out to other funds. The minimum Board requirement for contingency is 5% of the General Fund revenue dollars plus transfers in, not including the beginning balance. The contingency percentage for the FY22-23 Budget is 13.99%.

General Fund Requirements by Classification

Total General Fund	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Instruction*	94,635,755	98,787,190	102,135,097	103,810,024	103,810,024	103,810,024
Support Services*	48,763,421	47,805,649	54,529,217	58,451,414	58,451,414	58,451,414
Community*	-	-	-	-	-	-
Facilities*	-	-	-	-	-	-
Debt & Transfers*	5,893,674	7,468,791	6,720,000	6,110,000	6,110,000	6,110,000
Contingency*	17,942,051	24,237,956	23,560,394	23,560,394	23,560,394	23,560,394
Fund Balance	-	-	-	-	-	-
TOTAL General Fund Uses	167,234,902	178,299,586	186,944,708	191,931,832	191,931,832	191,931,832

*Appropriation Level



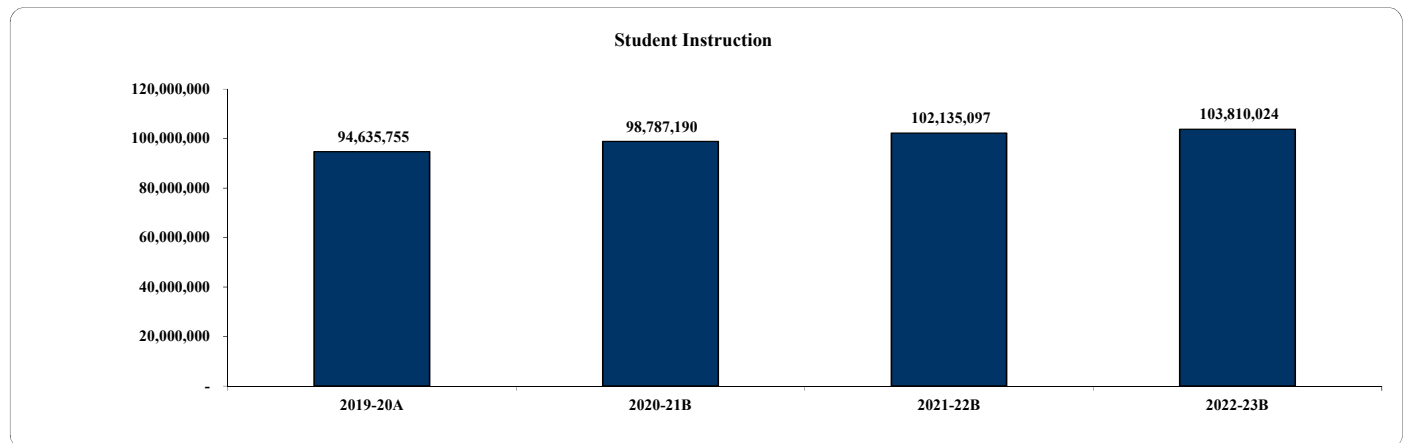
The FY22-23 General Fund Budget includes \$191.9M of requirements consisting of \$162.2M of spending in Instruction and Support Services, \$6.11M of debt and transfers, and \$23.56M of year end Contingency/Reserves. Staffing for the General Fund is proposed to increase 7.62 FTE for a 1.0 FTE Director of Literacy, 2.0 FTE support for the Director of Literacy, 1.0 FTE for a principal at Oakdale, 1.0 FTE for an assistant principal at Oakdale, 1.0 FTE media tech at the Oakdale middle school, 1.0 FTE for an office manager at Oakdale, and 0.62 FTE in communications and is explained in detail on pp. 19-22. **Total requirements are up \$4.98M (2.67%) from the FY21-22 Budget driven primarily by a \$2.08M increase in Salaries and Wages** (due to \$1.7M increase in COLA, \$1.4M increase for steps that are offset by -\$1.38M in a one-time wage staff appreciation stipend, a -\$158K decrease in licensed substitutes, an increase of \$1.39m for 31.24 FTE of additional positions (26.62 FTE transferred back from ESSER) and an expected -\$0.3M from vacancies and -\$0.57M attrition), an increase of **\$0.88M in employee associated payroll costs** mainly due to an increase in Healthcare, **\$2.79M increased purchased services** (p. 25), **\$0.05M increased supplies** (p. 26), **-\$0.021M decreased capital outlay** (p. 26), **a decrease of -0.185M in other objects** (p. 27), and a decrease of **-\$0.61 in transfers**.

Contingency is projected to be \$23.56M, which is flat compared to the prior year.

On a year-to-year basis, the District analyzes the General Fund spending as a percentage of total requirements on a relative basis by function compared to the prior year amended budget. The FY22-23 Budget for Instruction spending is 54.09% of total spending, a -0.55% decrease to the FY21-22 budget level of 54.63%. Support Services percentage of spending is 30.45%, up 1.29% from the FY21-22 Budget level of 29.17%, Contingency on a percentage basis of the total spending is -0.33% lower, and Debt & Transfers Out is down -0.41% to 3.18%.

General Fund Expenditures Student Instruction Functions

Student Instruction	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Elementary Programs (K-6)	34,169,205	33,431,512	33,916,837	34,261,633	34,281,161	34,281,161
Middle School Programs (7-8)	10,466,542	10,703,045	10,760,848	10,939,954	10,939,954	10,939,954
Middle School Co-Curricular	272,161	85,296	343,293	437,326	437,326	437,326
High School Programs (9-12)	19,087,317	17,620,077	18,117,009	18,699,604	18,699,604	18,699,604
High School Co-Curricular	622,690	723,496	784,289	747,763	747,763	747,763
Talented & Gifted Programs	79,244	5,861	70,860	67,986	67,986	67,986
Special Programs	4,810,581	5,141,372	6,376,728	6,235,561	6,235,561	6,235,561
Extended School Year	2,892	-	-	-	-	-
Resource Rooms	5,304,436	5,706,601	6,510,605	6,307,243	6,326,771	6,326,771
Early Intervention Programs	1,130,884	1,212,039	985,981	950,717	950,717	950,717
Alternative Education	519,000	367,229	405,484	509,264	509,264	509,264
High School Online		987,896	1,113,517	725,676	725,676	725,676
K-8 Online School		2,288,451	2,303,982	2,174,710	2,174,710	2,174,710
Daycare		125,344	-	-	-	-
Charter Schools	13,488,727	15,790,046	15,302,483	16,609,756	16,609,756	16,609,756
English Language Learners	3,861,996	3,962,397	4,271,859	4,261,685	4,261,685	4,261,685
Teen Parent Program	449,579	392,718	466,091	506,810	506,810	506,810
Homebound Program	92,182	70,680	103,479	142,026	102,970	102,970
At-Risk Program	107,219	93,563	92,249	82,793	82,793	82,793
Summer School - High School	171,101	79,568	209,502	149,516	149,516	149,516
STUDENT INSTRUCTION	94,635,755	98,787,190	102,135,097	103,810,024	103,810,024	103,810,024



MSD has 20 non-charter schools and 4 charter schools and is projected to serve approximately 14,050 students next year including 1,878 charter students. Total FY22-23 Budget spending for Student Instruction is \$103.8M, up \$1.67M (1.64%) from the FY21-22 Budget of \$102.1. The increase in spending is primarily driven by the regular Steps and COLA salary increases and associated payroll costs partially offset by not repeating the employee stipend of FY21-22.

For more information on FTE changes, see pp. 19-22.

Consolidated Student Services: Special Education (SpEd) and Student Wellness Spending Summary

SW: Student Wellness

(Excludes District Transportation)	TOTAL SPENDING				
	FY22-23 Proposed Budget	FY21-22 Amended Budget	FY20-21 Actual	Change from FY21-22 Budget	Change from FY20-21 Actual
General Fund					
Self Contained Programs (1220, 1240)	6,235,561	6,376,728	5,141,372	(141,167)	1,094,189
ERT/Resource Rooms (1250)	6,307,243	6,510,605	5,706,601	(203,362)	600,641
Early Intervention Programs (1260, 1261)	950,717	985,981	1,212,039	(35,264)	(261,321)
Psychological Services (2140) (SpEd & SW)	1,317,008	1,205,575	902,972	111,433	414,036
Speech and Audiology (2150)	3,043,327	2,703,176	2,461,503	340,151	581,824
Occupational Th/Autism Spc (2160)	5,078	27,418	27,032	(22,340)	(21,954)
Student Support Services (2190)	402,598	323,574	240,620	79,023	161,978
Student Wellness (2191)	326,302	319,709	214,119	6,593	112,183
Total General Fund	18,587,834	18,452,768	15,692,139	128,473	2,569,393
Special Revenue Funds					
IDEA Part B	2,219,338	2,196,045	2,204,294	23,293	15,044
IDEA Enhancement	12,731	12,731	12,731	-	-
IDEA Extended Assessment	3,600	3,600	3,600	-	-
IDEA 619 Funds	50,889	50,889	7,028	-	43,861
System Performance Review & Improvement (SPRI)	7,458	7,458	7,059	-	399
Juvenile Detention Education Program (JDEP) (Wellness)	8,591	8,591	829	-	7,762
Student Investment Act (Primarily SpEd)	2,450,000	2,557,000		(107,000)	2,450,000
SIA (Behavior Specialists)	935,000	750,000		185,000	935,000
Total Special Revenue Funds	5,687,607	5,586,314	2,235,541	101,293	67,066
TOTAL District SpEd SPENDING	24,275,441	24,039,082	17,927,680	229,766	2,636,459
SpEd Transportation	2,425,000	2,125,000	2,453,067	350,000	21,933
SOESD SpEd on Behalf of Medford 549C *	1,981,627	1,981,626	1,494,657	158,374	645,343
TOTAL SPED SPENDING	28,682,068	28,145,708	21,875,404	738,140	3,303,735

	STAFFING FTE - SpEd and Student Wellness				
	FY22-23 Proposed Budget	FY21-22 Amended Budget	FY20-21 Actual	Change from FY21-22 Budget	Change from FY20-21 Actual
Total General Fund	196.02	196.02	200.26	(0.00)	(4.24)
Special Revenue Funds	50.92	50.92	40.95	0.00	9.97
TOTAL SpEd STAFFING	246.94	246.94	241.21	(0.00)	5.73

Total Spending for Special Education (SpEd) in the General Fund including transportation in the FY22-23 Budget is \$28.6M. Total staffing across all funds is 246.94 FTE, which is flat to the current staffing.

A more detailed explanation of each functional area is explained in the following narrative pages in each functional area.

In FY21-22 the District served approximately 2,160 Special Education Students with most students receiving services in more than one area. Services provided include 1,585 student in Education Resource Centers across all schools, 1,523 students in Speech-Language Therapy, 943 students in Assessment and Evaluation, 345 students in Self-contained Classes (MAPS and FOCUS - at (12) schools), 130 students in Occupational Therapy, 5 students who are in the deaf or hard of hearing program, and 13 students in STEPS classes operated by SOESD at two District schools, schools in other districts, and American Sign Language (ASL) interpreters for students who are deaf or hearing impaired.

Staffing Job Description	FY22-23B	FY21-22 Amended	Variance	Primary Driver
Maps and Focus (1220,1240)	96.25	96.25	-	
ERC - Resource Rooms (1250)	98.50	98.50	-	
Early Intervention Childhood (1260)	3.30	3.30	-	
Early Intervening (1261)	11.50	11.50	-	
Counseling (2122)	-	-	-	
Psychological Services (2140)	7.00	7.00	-	
Speech and Audiology Services (2150)	21.20	21.20	-	
Occupational Therapy/Autism (2160)	3.80	3.80	-	
Support Services (2190)	3.89	3.89	-	
Student Wellness (2191)	1.50	1.50	-	
Total FTE	246.94	246.94	-	

* Estimate: Service Plan for FY22-23 still under development.

Special Education Child Count (SECC)

As of December xxxx

Year	SECC Count	SECC % of ADMr	2 Year Change	3 Year Change	4 Year Change	5 Year Change
2021	2147	15.19%	-3.38%	-0.14%	11.01%	17.1%
2020	2117	15.64%	-1.53%	9.46%	15.43%	
2019	2222	15.49%	14.89%	21.16%		
2018	2150	15.02%	17.23%			
2017	1934	13.71%				
2016	1834	13.17%				
Year	Dist ADMr	1 Year Change	2 Year Change	3 Year Change	4 Year Change	5 Year Change
2021	14134	4.45%	-1.48%	-1.28%	0.16%	1.5%
2020	13532	-5.68%	-5.48%	-4.10%	-2.83%	
2019	14347	0.21%	1.67%	3.02%		
2018	14317	1.46%	2.81%			
2017	14111	1.33%				
2016	13926	2.23%				
<u>Comments</u>						
1) More students with IEP's are moving into the District						
2) There is a significant increase in students eligible for Autism services						
3) The state of Oregon provides an extra weighting of funding for all SpEd students up to 11% of ADMr. Given that the District SECC is well over the 11%, the District has an unfunded mandate of approximately \$5.5 million						

General Fund Music Programs Spending Summary Across All Funds

	TOTAL SPENDING		
	FY22-23 Budget	FY21-22 Budget	Change from FY21-22 Budget
<u>(All General Fund)</u>			
<u>Elementary School</u>			
- Music	1,631,148	1,569,473	61,675
- Band	5,017	4,936	81
- Orchestra	11,869	11,751	118
Total Elementary School	1,648,034	1,586,160	61,874
<u>Middle School</u>			
- Music	411,741	393,943	17,798
- Band	3,288	3,155	133
- Orchestra	1,375	1,324	51
- Vocal	2,639	2,529	110
Total Middle School	419,043	400,951	18,092
<u>High School</u>			
- Music	711,360	689,705	21,655
- Band	28,764	27,673	1,091
- Orchestra	21,081	20,302	779
- Vocal	14,717	14,107	610
Total High School	775,922	751,787	24,135
<u>TOTAL MUSIC</u>			
- Music	2,754,249	2,653,121	101,128
- Band	32,052	30,828	1,224
- Orchestra	34,325	33,377	948
- Vocal	17,356	16,636	720
TOTAL MUSIC SPENDING	2,837,982	2,733,962	104,020

	STAFFING: FTE'S		
	FY22-23 Budget	FY21-22 Budget	Change from FY21-22 Budget
<u>Elementary School</u>	14.40	14.40	-
<u>Middle School</u>	3.68	3.68	-
<u>High School</u>	4.92	4.92	-
Total Music Staffing	23.00	23.00	-

The District music program serves students from Kindergarten through 12th grade. The vast majority of the costs are for salaries and stipends for expertise in music instruction, with a small amount included for supplies. Salaries and FTE schedules are charged to either the elementary, middle school or high school functions according to where the instructor teaches.

Students in Kindergarten through 6th grade receive 40 minutes of general music instruction each week. Beginning in 6th grade, students may elect to participate in the instrumental music program. Band and orchestra instruction is offered at every elementary school before or after school for 40 minutes twice a week. If 6th grade students are selected to attend one of the 6th Grade Academies, they receive instrumental music as an elective period.

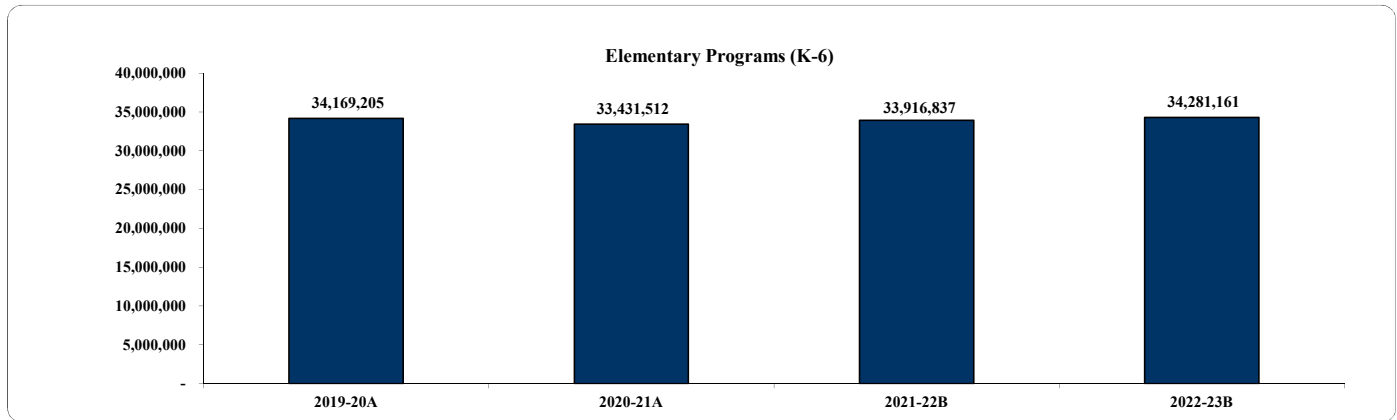
Students can elect to continue in band and orchestra in middle and high school as part of the regular course selection process. Students in the 7th grade, as well as students in the 6th Grade Academies, can also choose to participate in choir. At the high school level, music selections expand with a variety of vocal and instrumental selections being offered, including choices such as concert band, wind ensemble, jazz band, chamber orchestra, treble choir, men's choir, and more. Concerts are held regularly to showcase student learning. Music Directors often combine multiple levels of students in each concert giving the younger musicians an opportunity to hear what they will sound like in middle and high school.

General Fund - 1111 Elementary Programs (K-6)

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	17,043,262	16,780,741	16,866,012	17,401,286	17,401,286	17,401,286
Classified	2,208,958	2,022,703	2,335,800	2,247,420	2,247,420	2,247,420
Licensed Substitutes	35,722	473	12,000	12,000	12,000	12,000
Classified Substitutes	577	-	-	-	-	-
Licensed Temporary	48,326	113,285	87,795	104,472	104,472	104,472
Classified Temporary	15,641	26,023	39,935	47,404	47,404	47,404
Classified Overtime	54,930	107,930	88,023	88,023	88,023	88,023
Extra Duty Compensation	57,421	57,332	50,914	53,957	53,957	53,957
Insurance Opt Out	94,372	89,210	94,296	94,296	94,296	94,296
Staff Appreciation Stipend			471,697		-	-
SALARIES & WAGES	19,559,208	19,197,697	20,046,471	20,048,858	20,048,858	20,048,858
PERS	6,690,872	6,641,462	5,946,382	5,993,487	5,993,487	5,993,487
Social Security	1,211,337	1,191,754	1,257,017	1,251,529	1,251,529	1,251,529
Medicare	283,297	278,717	294,511	303,805	303,805	303,805
Workers Compensation	72,843	85,452	91,862	96,720	96,720	96,720
Unemployment	20,130	19,772	19,883	20,935	20,935	20,935
Health Insurance	4,556,544	4,126,828	4,013,383	4,086,059	4,105,587	4,105,587
Life Insurance	4,503	4,401	5,746	4,768	4,768	4,768
TSA Exec ER Paid	220,080	182,458	169,950	178,505	178,505	178,505
Long Term Disability	51,914	65,005	21,204	5,782	5,782	5,782
FSA/HSA	130,275	98,712	109,200	113,600	113,600	113,600
TSA Classified ER Paid Health Insurance Option	33,240	30,573	64,992	52,566	52,566	52,566
BENEFITS	13,275,037	12,725,135	11,994,129	12,107,757	12,127,285	12,127,285
Staff Services	30	183	-	-	-	-
Professional Growth	3,219	5,714	50,000	35,000	35,000	35,000
Professional Instr. Services	160,772	81,739	128,900	145,250	145,250	145,250
Repair/Maintenance/Rentals	127	-	3,500	3,500	3,500	3,500
Pupil Transportation	612	189	-	-	-	-
Transportation	438	3,985	-	-	-	-
Travel - In District	23	441	450	450	450	450
Travel - Out of District	2,135	-	3,993	1,993	1,993	1,993
Training - In District	109	-	-	-	-	-
Tuition	-	189	-	-	-	-
Professional Services - Tech	17,480	5,298	-	-	-	-
Other Licensed Subs	548,796	511,623	712,830	812,830	812,830	812,830
Other Classified Subs	140,148	206,159	290,400	190,400	190,400	190,400
PURCHASED SERVICES	873,889	815,520	1,190,073	1,189,423	1,189,423	1,189,423
Supplies and Materials	359,129	410,500	390,566	382,505	382,505	382,505
Textbooks	49,355	46,398	100,000	70,200	70,200	70,200
Library Books	120	1,029	-	-	-	-
Periodicals	4,675	438	6,100	6,100	6,100	6,100
Non-Consumables	28,597	5,277	23,945	21,945	21,945	21,945
Software	13,616	222,266	156,578	425,871	425,871	425,871
Hardware/Equipment	1,347	1,189	2,550	2,550	2,550	2,550
SUPPLIES	456,837	687,097	679,739	909,171	909,171	909,171
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	1,334	6,062	6,425	6,425	6,425	6,425
OTHER OBJECTS	1,334	6,062	6,425	6,425	6,425	6,425
Other Transfer	2,900	-	-	-	-	-
PRIMARY PROGRAMS (K-3)	34,169,205	33,431,512	33,916,837	34,261,633	34,281,161	34,281,161

General Fund - 1111 Elementary Programs (K-6)

1111 Primary Programs (K-6) Continued



Function 1111 serves approximately 5,950 students across 14 Elementary Schools. There are an additional 340 K-8 students served by function 1286 (p. 50) for Medford Online Academy.

In FY22-23 the budget is \$34.3M, \$0.34M or 1.02% higher than FY21-22. Staffing across all funds is 365.77 FTE, 10 FTE less through attrition due to lower enrollment. The software budget includes \$125K for i-Ready assessment and instructional materials.

New lower targeted staffing ranges by grade for FY22-23 are as follows: Kindergarten: 18-20, 1st grade: 20-22, 2nd grade: 20-24, 3rd grade: 22-25, 4th grade: 24-27, 5th grade 24-28, and 6th grade: 24-28. The previous targeted ranges were as follows: Kindergarten and 1st grade: 21-25, 2nd and 3rd grade: 26-30, and 4th through 6th grade: 31-35.

Elementary After School Programs

The District completed a request for proposal (RFP) process at the end of FY18-19 to select an afterschool provider or providers for 13 of its 14 elementary schools through the FY21-22 school year. Both contracts have been approved to continue on an annual basis at this time.

The District supplements a combination of \$120,000 from Title I funds, \$62,000 from the General Fund, and an in-kind contribution of rent-free facilities.

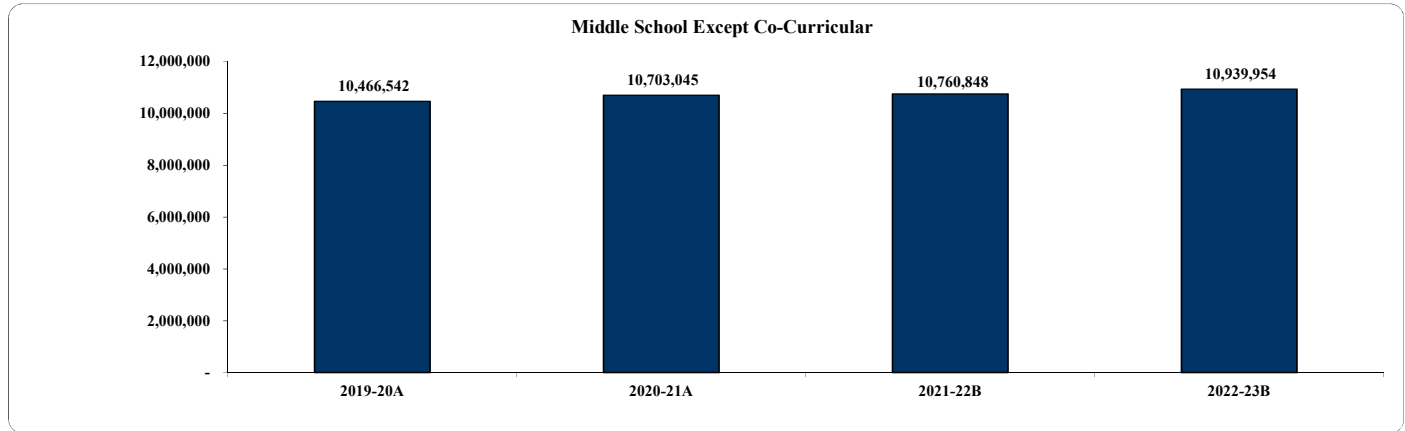
Innovations Learning operates contracted afterschool programs at Abraham Lincoln, Griffin Creek, Hoover, Jacksonville, and Lone Pine. Kids Unlimited operates contracted afterschool programs at Howard, Jackson, Jefferson, Kennedy, Oak Grove, Roosevelt, Washington, and Wilson.

General Fund - 1121 Middle School (Except Co-Curricular)

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	5,469,791	5,779,087	5,537,664	5,840,319	5,840,319	5,840,319
Classified	360,394	361,523	364,427	420,092	420,092	420,092
Licensed Temporary	23,103	22,029	85,331	35,698	35,698	35,698
Classified Temporary	3,521	2,655	12,719	12,719	12,719	12,719
Classified Overtime	15,931	12,468	12,568	12,568	12,568	12,568
Extra Duty Compensation	156,615	101,165	180,490	180,090	180,090	180,090
Insurance Opt Out	18,810	13,800	15,249	15,249	15,249	15,249
Staff Appreciation Stipend			99,361		-	-
SALARIES & WAGES	6,048,181	6,292,727	6,307,810	6,516,735	6,516,735	6,516,735
PERS	2,041,424	2,118,091	1,756,535	1,814,942	1,814,942	1,814,942
Social Security	365,446	379,972	376,840	376,924	376,924	376,924
Medicare	85,467	88,864	90,471	95,746	95,746	95,746
Workers Compensation	20,381	25,692	28,432	30,100	30,100	30,100
Unemployment	6,053	6,295	6,154	6,515	6,515	6,515
Health Insurance	1,346,261	1,300,125	1,500,593	1,424,857	1,424,857	1,424,857
Life Insurance	1,283	1,302	1,376	1,360	1,360	1,360
TSA Exec ER Paid	44,773	42,499	23,700	52,245	52,245	52,245
Long Term Disability	14,098	19,961	26,193	13,168	13,168	13,168
FSA/HSA	51,036	36,696	28,600	34,400	34,400	34,400
TSA Classified ER Paid Health Insurance Option	5,834	7,663	36,862	11,400	11,400	11,400
BENEFITS	3,982,056	4,027,160	3,875,756	3,861,657	3,861,657	3,861,657
Instr'l Program Improvement Svcs	-	-	-	15,000	15,000	15,000
Professional Growth	3,174	-	-	20,000	20,000	20,000
Professional Instr. Services	26,437	-	35,000	-	-	-
Repair/Maintenance	5,375	7,331	15,000	10,000	10,000	10,000
Pupil Transportation	131	-	2,500	2,500	2,500	2,500
Travel - In District	103	928	3,000	4,500	4,500	4,500
Travel - Out of District	1,264	18,199	3,000	2,000	2,000	2,000
Professional Services	31,283	610	9,000	9,000	9,000	9,000
Other Licensed Subs	180,384	121,101	143,954	143,954	143,954	143,954
Other Classified Subs	12,133	34,696	2,600	2,600	2,600	2,600
PURCHASED SERVICES	260,283	183,103	214,054	209,554	209,554	209,554
Supplies and Materials	145,029	144,498	153,729	150,008	150,008	150,008
Textbooks	-	435	1,500	1,500	1,500	1,500
Periodicals	4,313	-	4,000	-	-	-
Non-Consumables	159	8,894	4,500	4,000	4,000	4,000
Software	19,020	41,595	190,500	190,500	190,500	190,500
Hardware /Equipment	637	-	5,000	4,000	4,000	4,000
SUPPLIES	169,157	195,431	359,229	350,008	350,008	350,008
Equipment - New	-	2,843	-	-	-	-
CAPITAL OUTLAY	-	2,843	-	-	-	-
Dues/Fees/Memberships	6,365	1,781	4,000	2,000	2,000	2,000
OTHER OBJECTS	6,365	1,781	4,000	2,000	2,000	2,000
Other Transfers	500	-	-	-	-	-
MIDDLE SCHOOL-EXCEPT CO-CURR.	10,466,542	10,703,045	10,760,848	10,939,954	10,939,954	10,939,954

General Fund - 1121 Middle School (Except Co-Curricular)

1121 Middle School Except Co-Curricular Continued



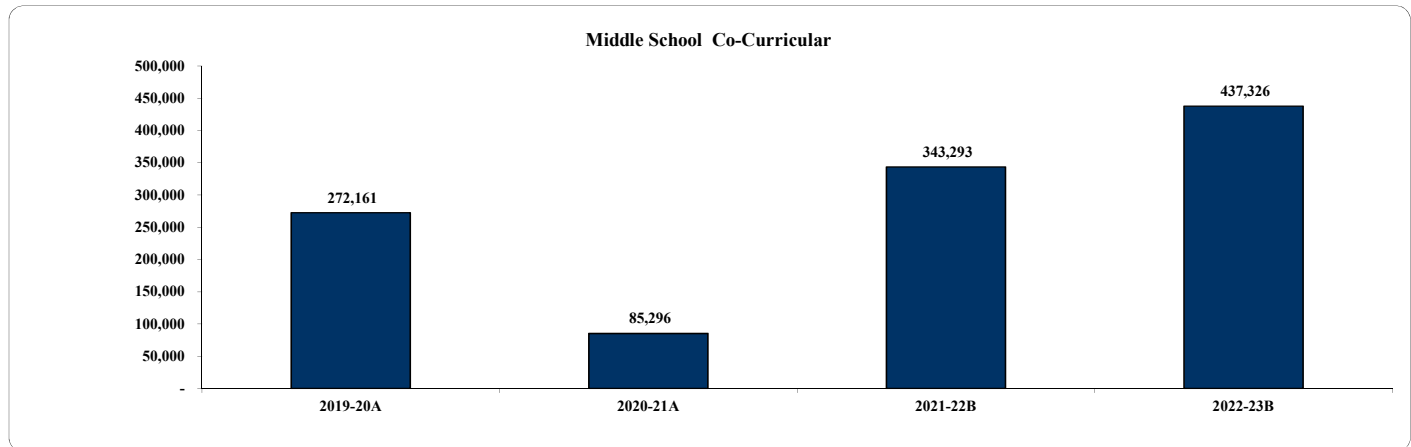
Function 1121 serves approximately 1976 middle school students at two school locations.

The FY22-23 Budget is \$10.9M, up \$0.18M and 1.6% over the FY21-22 Budget. This is an increase due to reduced staffing and not repeating the staff appreciation stipend offsetting Step and COLA wage increases. Software expenses in this function includes Gizmos, and costs associated with Collections. The software budget includes \$100K for Collections, \$1K for Gizmos, and other various items.

The FY22-23 school year will be similar to FY21-22, which had a student to licensed staff ratio of 1 to 25. Total FTE across all funds for FY22-23 is 96.64, which is 2.0 FTE less than the prior year's budget through attrition due to lower enrollment.

General Fund Detail Budget - 1122 Middle School (Co-Curricular)

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Extra Duty Compensation	186,549	62,519	232,304	310,853	310,853	310,853
Staff Appreciation Stipend			11,159			
SALARIES & WAGES	186,549	62,519	243,463	310,853	310,853	310,853
PERS	54,052	16,975	60,161	81,490	81,490	81,490
Social Security	11,258	3,784	16,191	20,369	20,369	20,369
Medicare	2,633	885	3,787	4,764	4,764	4,764
Workers Compensation	839	140	1,155	1,518	1,518	1,518
Unemployment	187	63	250	329	329	329
TSA Exec ER Paid	391	180	-	-	-	-
FSA/HSA	-	-	600	-	-	-
TSA Classified ER Paid Health Insurance Option	189	37	-	-	-	-
BENEFITS	69,550	22,065	82,144	108,787	108,787	108,787
Other Licensed Subs	15,973	475	17,685	17,685	17,685	17,685
Other Classified Subs	90	238	-	-	-	-
PURCHASED SERVICES	16,063	713	17,685	17,685	17,685	17,685
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
MIDDLE SCHOOL - CO-CURRICULAR	272,161	85,296	343,293	437,326	437,326	437,326



Function 1122 represents expenditures for stipends for middle school sports programs. Stipends for the FY22-23 Budget is slightly higher to align with the actual spending of Extra Duty Compensation.

Notes Page

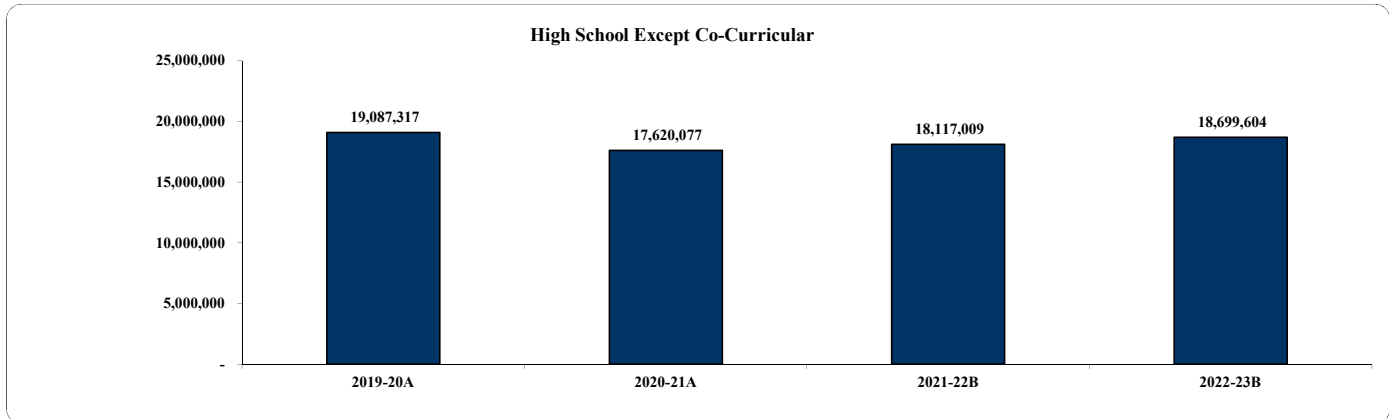


General Fund Detail Budget - 1131 High School (Except Co-Curricular)

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	9,927,577	9,165,391	9,364,554	10,129,628	10,129,628	10,129,628
Classified	540,031	523,246	511,866	712,035	712,035	712,035
Administrators Salaries	97,142	-	-	1,855	1,855	1,855
Licensed Substitutes	5,629	268	111,000	11,000	11,000	11,000
Licensed Temporary	59,354	68,006	89,344	88,369	88,369	88,369
Classified Temporary	32,536	49,276	33,720	33,720	33,720	33,720
Classified Overtime	12,994	5,975	18,697	18,697	18,697	18,697
Extra Duty Compensation	299,834	237,866	281,249	270,639	270,639	270,639
Insurance Opt Out	47,390	28,766	29,454	29,454	29,454	29,454
Staff Appreciation Stipend			180,539		-	-
SALARIES & WAGES	11,022,486	10,078,794	10,620,422	11,295,396	11,295,396	11,295,396
PERS	3,636,946	3,446,870	2,989,462	2,999,000	2,999,000	2,999,000
Social Security	665,251	607,981	664,598	685,415	685,415	685,415
Medicare	155,583	142,189	159,934	168,484	168,484	168,484
Workers Compensation	43,069	41,309	47,802	53,290	53,290	53,290
Unemployment	11,027	10,078	10,347	11,535	11,535	11,535
Health Insurance	2,395,898	2,111,733	2,198,002	2,243,364	2,243,364	2,243,364
Life Insurance	2,447	2,078	2,130	2,336	2,336	2,336
TSA Exec ER Paid	63,777	59,855	42,850	95,672	95,672	95,672
Long Term Disability	27,760	32,577	31,518	23,654	23,654	23,654
FSA/HSA	84,247	64,748	59,000	67,000	67,000	67,000
TSA Classified ER Paid Health Insurance Option	9,108	8,377	52,279	16,400	16,400	16,400
BENEFITS	7,095,115	6,527,793	6,257,921	6,366,150	6,366,150	6,366,150
Professional Growth	18,782	7,451	4,500	10,500	10,500	10,500
Professional Instr. Services	52,993	8,250	15,000	-	-	-
Cleaning Services	3,452	3,887	3,500	3,500	3,500	3,500
Repair and Maintenance	4,666	6,284	8,000	8,000	8,000	8,000
Pupil Transportation	7,743	6,990	7,500	7,500	7,500	7,500
Pupil Transportation OTHTS	2,940	158	5,000	5,000	5,000	5,000
Travel - In District	368	169	3,300	3,300	3,300	3,300
Travel - Out of District	12,462	1,166	18,500	26,500	26,500	26,500
Postage	8	-	1,500	1,500	1,500	1,500
Printing	-	-	-	-	-	-
Tuition	3,728	4,737	50,000	50,000	50,000	50,000
Professional Services - Other	6,346	6,129	2,000	4,000	4,000	4,000
Other Licensed Subs	287,181	170,582	283,558	323,558	323,558	323,558
Other Classified Subs	16,427	95,620	147,930	104,151	104,151	104,151
PURCHASED SERVICES	417,098	311,424	550,288	547,508	547,508	547,508
Supplies and Materials	356,179	428,459	344,128	339,099	339,099	339,099
Textbooks	9,220	15,581	62,500	17,300	17,300	17,300
Library Books	424	786	750	750	750	750
Periodicals	-	-	100	100	100	100
Non-Consumables	15,479	12,303	21,000	19,000	19,000	19,000
Software	60,180	164,162	63,000	76,000	76,000	76,000
Hardware/Equipment	1,185	68,837	34,000	34,000	34,000	34,000
SUPPLIES	442,668	690,128	525,478	486,249	486,249	486,249
Equipment - New	80,265	-	97,700	-	-	-
Equipment - Replacement	512	95	-	-	-	-
CAPITAL OUTLAY	80,777	95	97,700	-	-	-
Dues/Fees/Memberships	20,387	11,844	65,200	4,300	4,300	4,300
Other Transfers	8,787	-	-	-	-	-
OTHER OBJECTS	29,173	11,844	65,200	4,300	4,300	4,300
HIGH SCHOOL-EXCEPT CO-CURR	19,087,317	17,620,077	18,117,009	18,699,604	18,699,604	18,699,604

General Fund Detail Budget - 1131 High School (Except Co-Curricular)

1131 High School Except Co-Curricular Continued



Function 1131 serves approximately 3,940 high school students across three locations.

Expenditures in the FY22-23 Budget are \$18.7M, which is \$0.58 million (3.22%) higher than the FY21-22 Budget. The increase in wages due to a 2.5% COLA and Step raises for those who qualify are partially offset by not repeating the one-time recognition stipend from FY21-22 and plans to have fewer district employed versus contract licensed substitutes. Total staffing across all funds for FY21-22 is 179.44, which is 3.0 FTE less through attrition than the prior year due to lower enrollment.

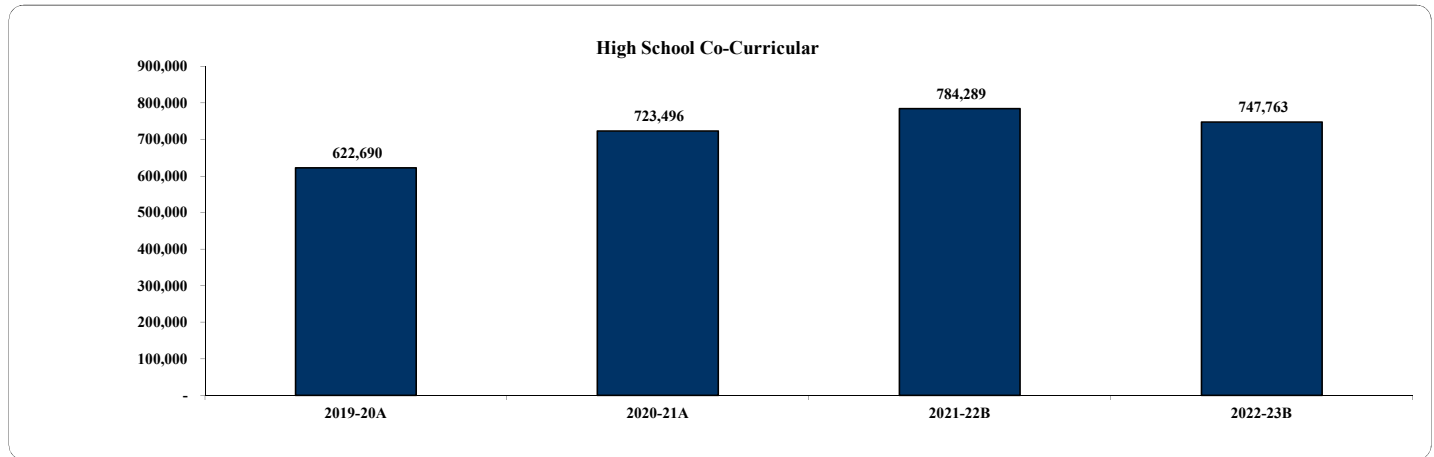
This function includes discretionary funds at each high school, which is determined and approved by the principal at each school. It also houses several software applications that are used by the students such as Flipgrid and Padlet (digital recording software), Kami (a program that allows students to directly edit PDF documents, No Red Ink to help correct high school English papers, Turnitin (plagiarizing software), and Grammarly (high school English grammar correction support program). In addition, costs include the continued support of the digital version of the English Language Arts primary resource, Collections.

The licensed staff ratio to students of 1 to 26 will be similar to FY21-22. This ratio includes General Fund programs of Math, English, Science, Social Science, CTE, PE, Arts, Library, ESS, and excludes SpEd and ELL.

Note: O.T.H.T.S = Other Than Home To School

General Fund Detail Budget - 1132 High School (Co-Curricular)

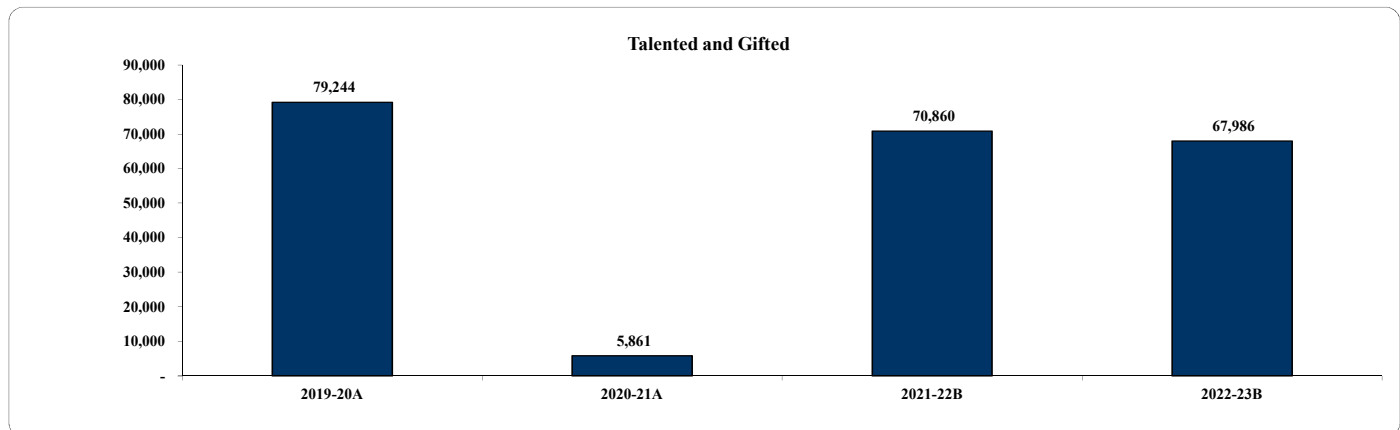
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Extra Duty Compensation	472,398	573,616	549,849	535,275	535,275	535,275
Staff Appreciation Stipend			7,980		-	-
SALARIES & WAGES	476,627	581,313	615,975	535,275	535,275	535,275
PERS	82,208	94,358	108,592	150,735	150,735	150,735
Social Security	29,298	35,739	34,585	33,187	33,187	33,187
Medicare	6,852	8,358	8,089	7,761	7,761	7,761
Workers Compensation	1,719	2,006	2,540	2,404	2,404	2,404
Unemployment	476	582	550	520	520	520
Health Insurance	-	85	-	-	-	-
Life Insurance	2	5	-	331	331	331
TSA Exec ER Paid	891	938	4,750	9,050	9,050	9,050
Long Term Disability	-	-	808	-	-	-
FSA/HSA	-	-	8,400	8,500	8,500	8,500
TSA Classified ER Paid Health Insurance Option	263	111	-	-	-	-
BENEFITS	121,708	142,183	168,314	212,488	212,488	212,488
Other Licensed Subs	23,255	-	-	-	-	-
Other Classified Subs	1,100	-	-	-	-	-
PURCHASED SERVICES	24,355	-	-	-	-	-
HIGH SCHOOL-CO-CURRICULAR	622,690	723,496	784,289	747,763	747,763	747,763



Function 1132 co-curricular function maintains all positions and stipends for coaches for baseball, basketball, football, volleyball, golf, wrestling, softball, swimming, cross country, soccer, and track. The FY22-23 Budget reflects expenditures for stipends for high school sports programs, which is slightly lower than the FY21-22 Budget but better aligns with actual spending. Licensed substitutes were used in FY21-22 for coverage, and numbers are expected to even out to past years in FY22-23. MSD enjoys popular and competitive high school sports. Athletic expenses outside of these coaching stipend costs are identified in the Special Revenue Secondary Athletics Fund, found on p. 114 of this document.

General Fund Detail Budget - 1210 Talented and Gifted

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Classified	20,783	-	1,091	-	-	-
Licensed Temporary	18,128	342	10,587	10,587	10,587	10,587
Classified Overtime	73	17	-	-	-	-
SALARIES & WAGES	38,984	359	11,678	10,587	10,587	10,587
PERS	9,326	22	1,523	1,306	1,306	1,306
Social Security	2,353	21	766	698	698	698
Medicare	550	5	179	163	163	163
Workers Compensation	162	5	108	52	52	52
Unemployment	39	0	23	11	11	11
Health Insurance	2,246	895	-	-	-	-
Life Insurance	5	2	66	-	-	-
TSA Exec ER Paid	881	2	1,200	-	-	-
Long Term Disability	51	60	147	-	-	-
FSA/HSA	533	201	-	-	-	-
TSA Classified ER Paid Health Insurance Option	200	(335)	-	-	-	-
BENEFITS	16,346	879	4,012	2,230	2,230	2,230
Professional Growth	-	-	-	500	500	500
Other Licensed Subs	940	-	669	669	669	669
PURCHASED SERVICES	1,670	-	669	1,169	1,169	1,169
Supplies and Materials	3,492	3,123	37,500	6,500	6,500	6,500
Textbooks	-	-	3,000	500	500	500
Non-Consumables	17,096	-	10,000	5,000	5,000	5,000
Software	-	-	-	30,000	30,000	30,000
SUPPLIES	20,589	3,123	50,500	42,000	42,000	42,000
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	1,655	1,500	4,000	12,000	12,000	12,000
OTHER OBJECTS	1,655	1,500	4,000	12,000	12,000	12,000
TALENTED AND GIFTED	79,244	5,861	70,860	67,986	67,986	67,986



Function 1210 support costs for the TAG program and is anticipated to serve approximately 911 students across the district, including charter schools. The breakdown is as follows: elementary has 265 students, middle schools have 202 students, high schools have 342 students, and charter schools have 102 students. This function uses temporary labor with FTE in 2240, Instructional Staff Development. After assessing the need for greater support in TAG, a change was made in the FY20-21 school year to reorganize the Instructional Specialists (Teachers on Special Assignment who help with professional development and training of staff) to now include a TAG Specialist. Teachers who write Personal Education Plans (PEPs) receive up to one hour of compensation to write each PEP. Software in the budget includes all testing materials.

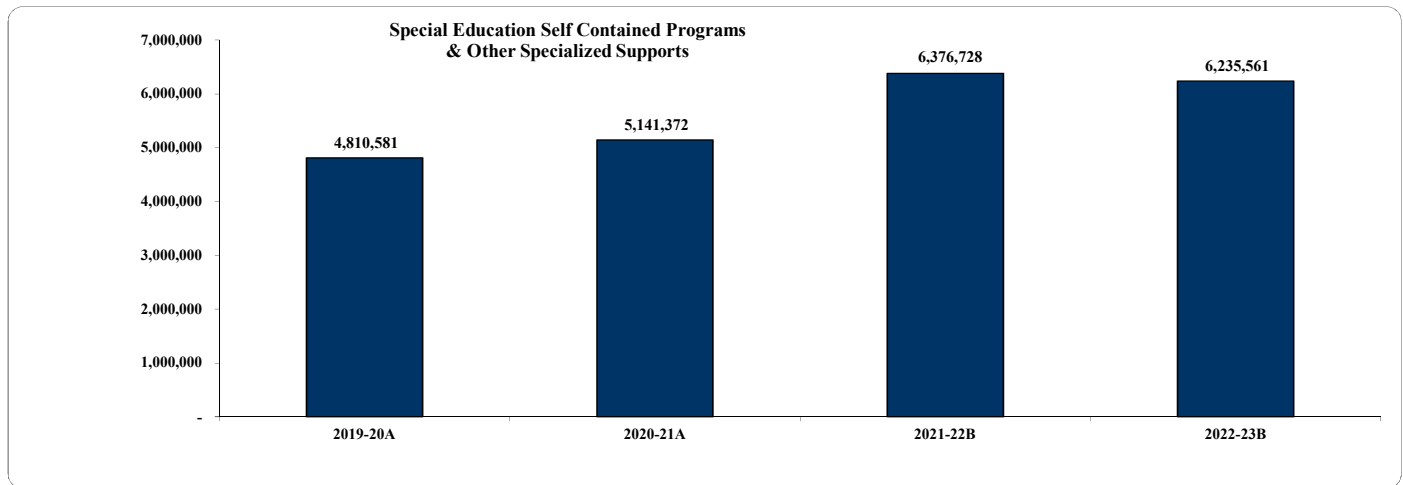
The \$12k in Dues/Fees is for Projected Based Learning (PBL) and memberships for TAG organizations.

General Fund Detail Budget - 1220/1240 SpEd Self Contained Programs & Other Specialized Supports

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	1,247,284	1,495,195	1,694,224	1,713,145	1,713,145	1,713,145
Classified	1,352,085	1,389,184	1,812,027	1,803,960	1,803,960	1,803,960
Licensed Temporary	5,567	7,389	4,322	4,322	4,322	4,322
Classified Temporary	621	1,672	407	407	407	407
Classified Overtime	15,082	14,694	15,360	15,360	15,360	15,360
Extra Duty Compensation	31,712	69,388	52,647	54,734	54,734	54,734
Insurance Opt Out	17,217	17,903	8,447	8,447	8,447	8,447
Staff Appreciation Stipend			87,740		-	-
SALARIES & WAGES	2,669,566	2,995,425	3,675,174	3,600,376	3,600,376	3,600,376
PERS	779,663	901,283	1,059,078	1,019,416	1,019,416	1,019,416
Social Security	160,193	180,285	234,553	228,441	228,441	228,441
Medicare	37,464	42,163	53,574	53,426	53,426	53,426
Workers Compensation	13,305	15,881	15,048	17,023	17,023	17,023
Unemployment	2,666	2,996	3,257	3,685	3,685	3,685
Health Insurance	968,461	865,283	1,062,815	1,036,087	1,036,087	1,036,087
Life Insurance	1,002	948	1,263	1,366	1,366	1,366
TSA Exec ER Paid	51,931	43,740	52,000	53,706	53,706	53,706
Long Term Disability	7,057	8,281	5,279	7,152	7,152	7,152
FSA/HSA	36,600	32,000	46,800	46,560	46,560	46,560
TSA Classified ER Paid Health Insurance Option	16,929	16,659	11,340	36,928	36,928	36,928
BENEFITS	2,075,272	2,109,520	2,545,007	2,503,788	2,503,788	2,503,788
Professional Instr. Services	2,835	-	-	-	-	-
Repair/Maintenance	2,388	-	2,000	-	-	-
Rental	-	-	-	50	50	50
Travel - In District	1,423	639	1,400	1,400	1,400	1,400
Other Licensed Subs	29,950	5,344	42,993	42,993	42,993	42,993
Other Classified Subs	10,692	5,845	64,955	64,955	64,955	64,955
PURCHASED SERVICES	47,288	11,828	111,348	109,398	109,398	109,398
Supplies and Materials	9,782	9,366	26,200	12,000	12,000	12,000
Non-Consumables	7,016	50	7,000	-	-	-
Software	1,398	15,184	10,000	10,000	10,000	10,000
Hardware Under \$5000	259	-	2,000	-	-	-
SUPPLIES	18,455	24,599	45,200	22,000	22,000	22,000
SPECIAL EDUCATION	4,810,581	5,141,372	6,376,728	6,235,561	6,235,561	6,235,561

General Fund Detail Budget - 1220/1240 SpEd Self Contained Programs & Other Specialized Supports

1220/1240 Special Education Self-Contained Programs & Other Specialized Supports Continued

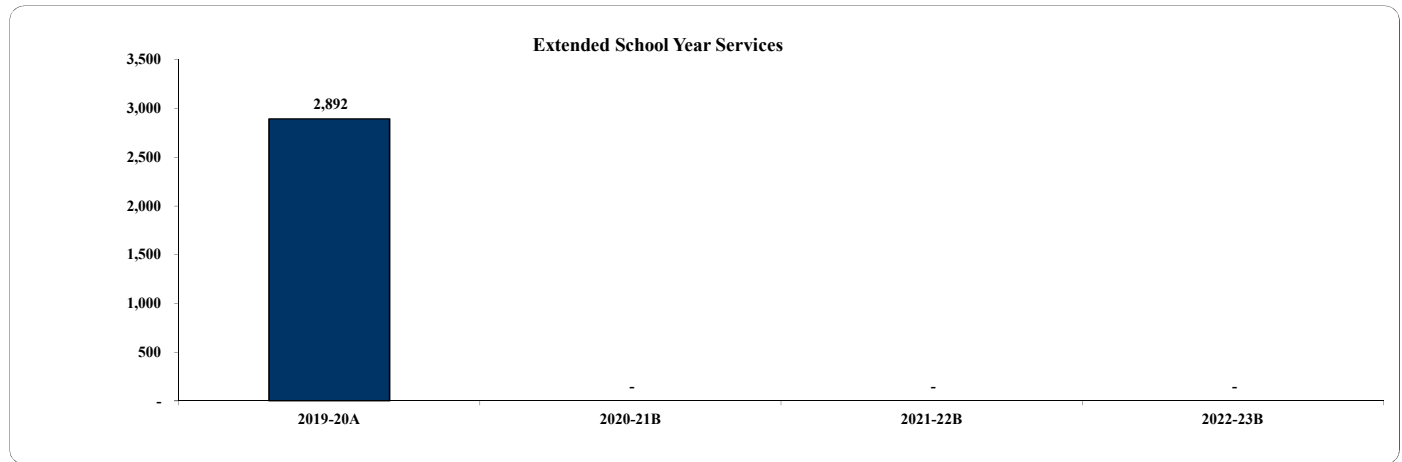


Function 1220-1240 provides funding for direct program support and instruction for approximately 345 students in FY21-22 at twelve school sites. The \$10k for software is for Everyday Speech, Unique, and N2You. For a comprehensive picture of the changes to consolidated Special Education spending and staffing across all functions and funds, see the year-over-year SpEd budget comparison on pp. 30 and 31.

The FY22-23 Budget is funded at \$6.2M, down \$0.14M (-2.2%) from the FY21-22 Budget. This is mainly due to a one-time work stipend in FY21-22 that is not going to be replicated in FY22-23. Staffing for the FY22-23 Budget for these functions across all funds is 96.25 FTE, which is flat to the prior year amended FTE.

General Fund Detail Budget - 1227 Extended School Year Services

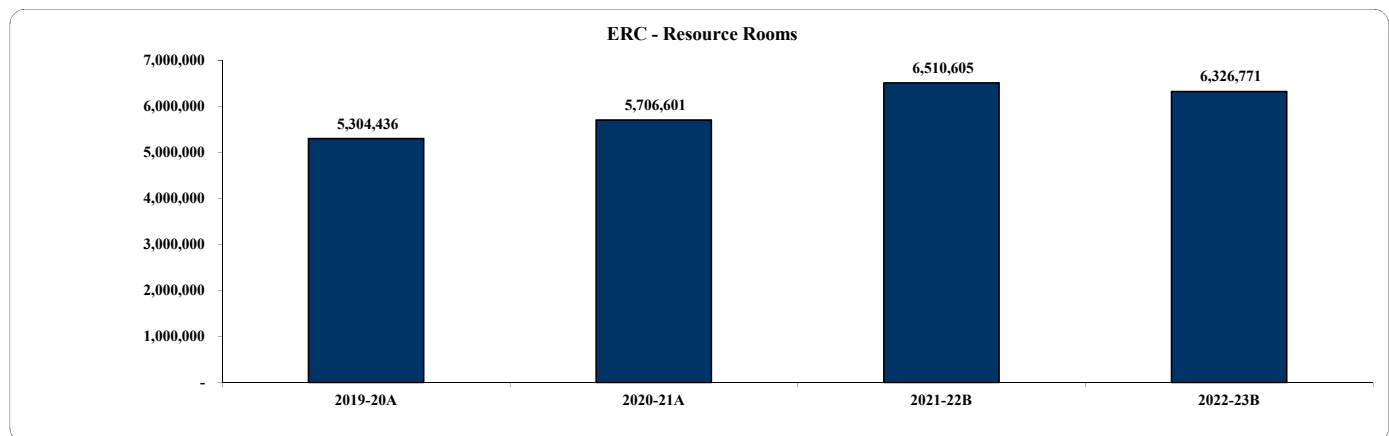
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SALARIES & WAGES	-	-				-
BENEFITS	-	-				-
PURCHASED SERVICES	2,892	-				-
SUPPLIES	-	-				-
CAPITAL OUTLAY	-	-				-
OTHER OBJECTS	-	-				-
EXTENDED SCHOOL YEAR	2,892	-				-



The District makes Extended School Year Services (ESY) available to all students for whom the Individualized Education Program (IEP) team has determined that such services are necessary to provide Free Appropriate Public Education (FAPE). In accordance with IEP goals, ESY are provided to a student who experiences documented undue regression in acquired skills, and requires extended periods to recoup these skills. The Extended School Year Program is for Special Education students who would have a significant loss of learning without educational services during the summer months. The program is still active but the MSD has not had students qualify for services for the past several years. This is a mandated program based on student need. In the FY22-23 Budget year these services will be grant funded if needed. The program is still active but MSD has not had students qualify for services for the past several years.

General Fund Detail Budget - 1250 ERC - Resource Rooms

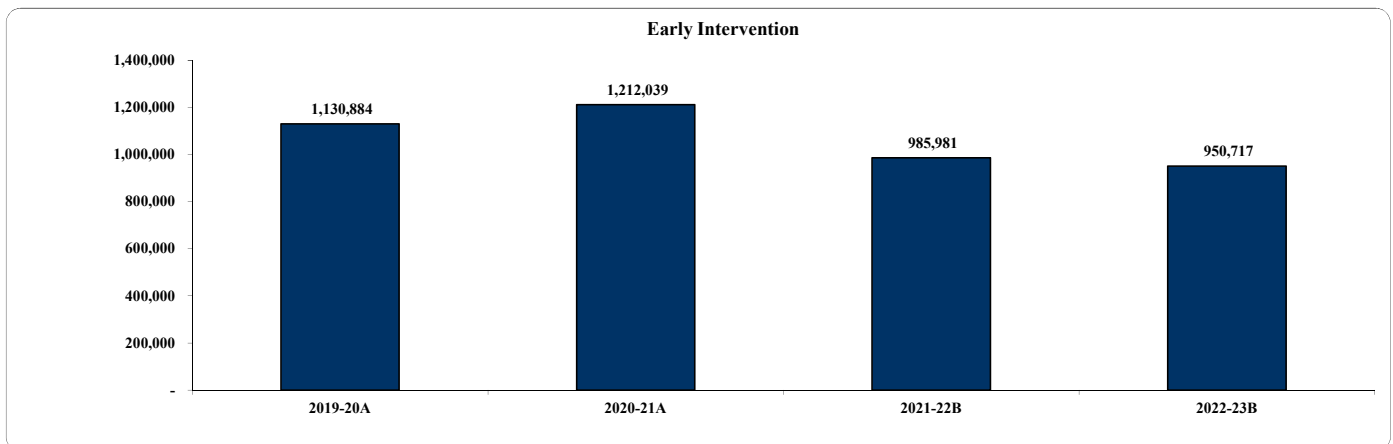
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	1,978,254	2,191,312	2,354,297	2,343,866	2,343,866	2,343,866
Classified	907,870	1,016,441	1,237,196	1,276,342	1,276,342	1,276,342
Classified Substitutes	6,320	21,873	-	-	-	-
Licensed Temporary	6,992	13,362	10,400	10,400	10,400	10,400
Classified Temporary	2,537	12,316	3,658	3,658	3,658	3,658
Classified Overtime	8,105	13,162	12,767	12,767	12,767	12,767
Extra Duty Compensation	173,795	110,313	102,452	107,730	107,730	107,730
Insurance Opt Out	18,334	18,338	10,803	10,803	10,803	10,803
Staff Appreciation Stipend			94,163		-	-
SALARIES & WAGES	3,102,208	3,397,116	3,825,737	3,765,566	3,765,566	3,765,566
PERS	938,282	1,070,424	1,105,693	1,013,467	1,013,467	1,013,467
Social Security	186,342	205,005	240,544	235,830	235,830	235,830
Medicare	43,580	47,881	54,472	55,154	55,154	55,154
Workers Compensation	10,500	16,230	19,166	17,365	17,365	17,365
Unemployment	3,102	3,398	4,148	3,759	3,759	3,759
Health Insurance	821,083	790,965	924,357	965,730	985,258	985,258
Life Insurance	910	979	2,174	1,564	1,564	1,564
TSA Exec ER Paid	43,436	44,213	85,200	86,021	86,021	86,021
Long Term Disability	7,265	8,526	7,814	6,937	6,937	6,937
FSA/HSA	22,520	31,736	61,000	62,840	62,840	62,840
TSA Classified ER Paid Health Insurance Option	12,981	15,979	13,201	28,510	28,510	28,510
BENEFITS	2,090,001	2,235,336	2,517,769	2,477,177	2,496,705	2,496,705
Travel - In District	18	177	100	500	500	500
Other Licensed Subs	46,866	8,331	26,000	26,000	26,000	26,000
Other Classified Subs	17,741	3,532	28,000	28,000	28,000	28,000
PURCHASED SERVICES	64,565	12,039	54,100	54,500	54,500	54,500
Supplies and Materials	14,031	18,935	12,000	10,000	10,000	10,000
Textbooks	-	594	50,000	-	-	-
Periodicals	-	104	-	-	-	-
Non-Consumables	-	1,996	5,000	-	-	-
Software	33,367	40,479	45,000	-	-	-
Hardware Under \$5000	265	-	1,000	-	-	-
SUPPLIES	47,662	62,109	113,000	10,000	10,000	10,000
ERC / RESOURCE ROOMS	5,304,436	5,706,601	6,510,605	6,307,243	6,326,771	6,326,771



Function 1250 provides special education services to approximately 1,585 students in FY21-22 across the District. The FY22-23 Budget of \$6.3M is - \$0.2K lower than the FY21-22 Budget. This is mainly due to lower PERS, supplies (textbooks and software), and a one-time work stipend in FY21-22 that will not be replicated in FY22-23. Staffing across all funds for FY22-23 is 98.5 FTE.

General Fund Detail Budget - 1260/ 1261 Early Intervening

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	410,309	474,409	256,390	242,045	242,045	242,045
Classified	203,754	169,567	141,518	167,360	167,360	167,360
Licensed Temporary	3,183	1,578	-	-	-	-
Classified Temporary	1,393	284	22,000	22,000	22,000	22,000
Classified Overtime	2,155	2,855	-	-	-	-
Extra Duty Compensation	58,977	14,539	5,262	12,000	12,000	12,000
Insurance Opt Out	12,660	8,575	7,438	7,438	7,438	7,438
Staff Appreciation Stipend			16,575		-	-
SALARIES & WAGES	692,432	671,807	449,184	450,843	450,843	450,843
PERS	209,664	223,600	108,998	117,180	117,180	117,180
Social Security	42,258	40,664	26,702	27,952	27,952	27,952
Medicare	9,883	9,510	7,583	6,119	6,119	6,119
Workers Compensation	2,337	5,132	3,263	1,894	1,894	1,894
Unemployment	693	671	706	410	410	410
Health Insurance	151,295	124,069	169,442	133,522	133,522	133,522
Life Insurance	208	167	317	83	83	83
TSA Exec ER Paid	9,500	5,731	10,450	2,080	2,080	2,080
Long Term Disability	431	505	1,417	834	834	834
FSA/HSA	6,300	2,400	5,200	1,800	1,800	1,800
TSA Classified ER Paid Health Insurance Option	1,385	789	1,520	2,400	2,400	2,400
BENEFITS	433,952	413,241	335,597	294,274	294,274	294,274
Professional Growth	-	-	-	500	500	500
Travel - In District	-	27	200	100	100	100
Professional Services	4,500	126,324	200,000	200,000	200,000	200,000
Other Licensed Subs		238				-
PURCHASED SERVICES	4,500	126,588	200,200	200,600	200,600	200,600
Supplies and Materials	-	402	1,000	5,000	5,000	5,000
SUPPLIES	-	402	1,000	5,000	5,000	5,000
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
EARLY INTERVENTION	1,130,884	1,212,039	985,981	950,717	950,717	950,717



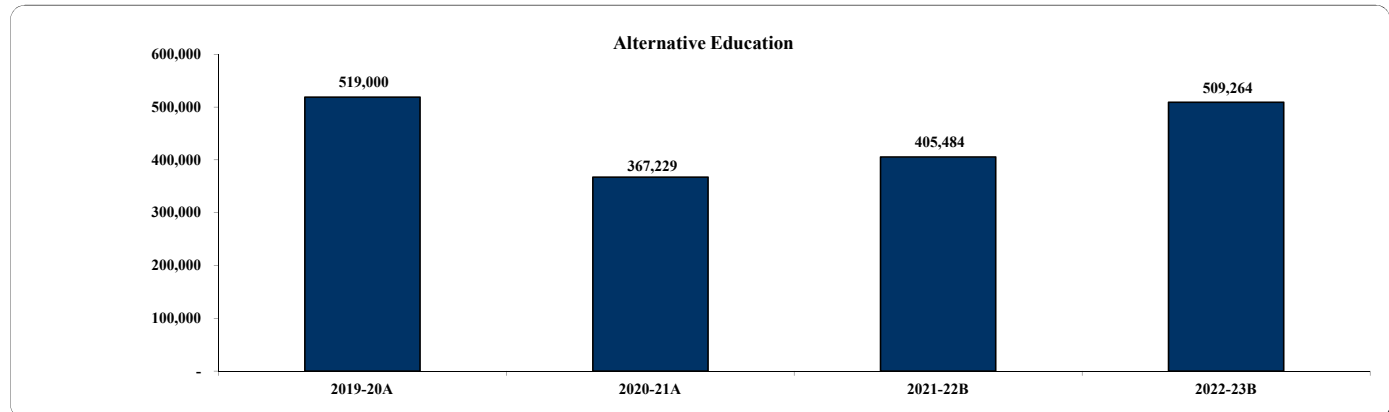
Functions 1260, Early Intervention Childhood, provides evaluation services for approximately 500 MSD early childhood students younger than five years old. This function has been contracted solely with the Douglas ESD for evaluations in the past, but some staffing was moved in house in FY18-19. Function 1261, Early Intervening Services, provides preventative academic and behavioral support to school age students not eligible for special education.

The \$22K in classified temporary labor is for an evaluation clinic (ECSE) that is expected to run during the summer.

Across all funds, these two functions have a total of 14.8 FTE, which is flat to the current year's FTE.

General Fund Detail Budget - 1283 Alternative Education

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	210,231	156,953	162,888	220,489	220,489	220,489
Classified	49,679	26,682	27,349	28,097	28,097	28,097
Administrator Salaries	-	-	-	16,729	16,729	16,729
Classified Substitutes	-	-	-	-	-	-
Licensed Temporary	16,059	21,708	20,986	20,986	20,986	20,986
Classified Temporary	12,354	141	415	415	415	415
Classified Overtime	377	2,035	338	338	338	338
Staff Appreciation Stipend	-	-	5,069	-	-	-
SALARIES & WAGES	288,700	207,520	217,045	287,054	287,054	287,054
PERS	99,711	70,115	63,781	86,893	86,893	86,893
Social Security	16,846	12,401	13,581	17,921	17,921	17,921
Medicare	3,940	2,900	3,176	4,191	4,191	4,191
Workers Compensation	963	862	1,125	1,335	1,335	1,335
Unemployment	289	207	244	289	289	289
Health Insurance	78,470	51,140	94,555	101,243	101,243	101,243
Life Insurance	69	50	69	28	28	28
TSA Exec ER Paid	2,234	1,298	1,600	1,125	1,125	1,125
Long Term Disability	658	772	302	584	584	584
FSA/HSA	900	1,600	1,600	-	-	-
TSA Classified ER Paid Health Insurance Option	900	600	406	600	600	600
BENEFITS	204,979	141,946	180,439	214,210	214,210	214,210
Other Licensed Subs	22,785	12,697	2,000	2,000	2,000	2,000
Other Classified Subs	-	2,138	-	-	-	-
PURCHASED SERVICES	22,785	14,836	2,000	2,000	2,000	2,000
Supplies and Materials	2,070	2,914	6,000	6,000	6,000	6,000
Library Books	108	-	-	-	-	-
Periodicals	358	-	-	-	-	-
SUPPLIES	2,536	2,914	6,000	6,000	6,000	6,000
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	-	14	-	-	-	-
OTHER OBJECTS	-	14	-	-	-	-
ALTERNATIVE EDUCATION	519,000	367,229	405,484	509,264	509,264	509,264

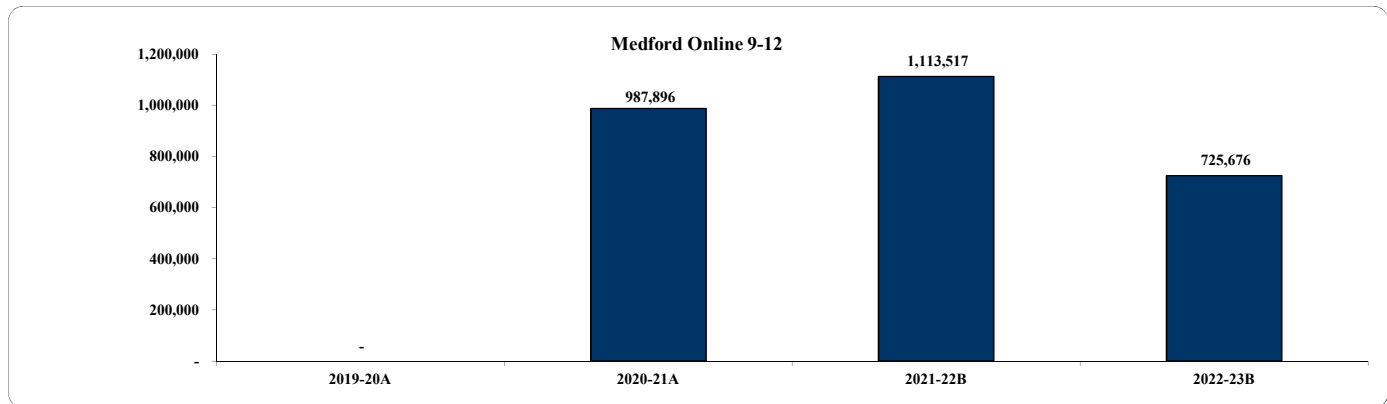


Alternative Education is the title given to programs outside of our traditional schools. The FY22-23 Budget of \$0.5M is slightly more than the FY21-22 budget. The District has worked with multiple alternative education programs for years and the trend is increasing for online and charter school programs. This function changed significantly in recent years from a Special Education function to Alternative Education programs and includes the Options, Options Jr., JDEP, and Medford Opportunity School (MOS). Staffing is equal to prior year at 4.38 FTE.

The Options program is a classroom designated for high school students who have been expelled and/or require a smaller setting. Options Junior is a similar classroom for middle school students. The Juvenile Detention Education Program is a county-wide program for students who have been incarcerated and are in the juvenile detention building. Here their education is continued until their release back to their neighborhood school. All of these programs are housed under the Medford Opportunity School (MOS).

General Fund Detail Budget - 1285 Medford Online School 9-12

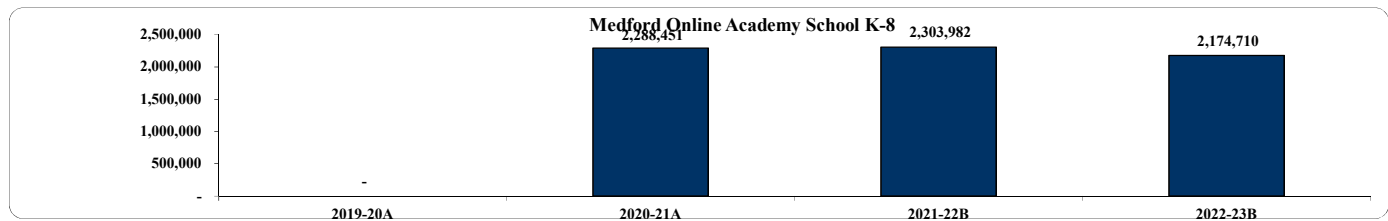
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	-	359,707	587,048	301,022	301,022	301,022
Classified	-	37,497	33,369	40,304	40,304	40,304
Licensed Temporary	-	192,697	-	61,034	61,034	61,034
Classified Temporary	-	144	-	-	-	-
Classified Overtime	-	5,895	-	-	-	-
Insurance Opt Out	-	2,000	-	-	-	-
Staff Appreciation Stipend	-	-	12,567	-	-	-
SALARIES & WAGES	-	597,941	632,984	402,359	402,359	402,359
PERS	-	178,272	189,633	122,350	122,350	122,350
Social Security	-	36,395	36,455	22,156	22,156	22,156
Medicare	-	8,512	8,526	5,182	5,182	5,182
Workers Compensation	-	2,568	3,598	1,651	1,651	1,651
Unemployment	-	598	779	357	357	357
Health Insurance	-	120,612	203,724	144,657	144,657	144,657
Life Insurance	-	141	179	41	41	41
TSA Exec ER Paid	-	952	3,600	600	600	600
Long Term Disability	-	-	852	1,034	1,034	1,034
FSA/HSA	-	8,600	9,800	3,600	3,600	3,600
TSA Classified ER Paid Health Insurance Option	-	600	2,300	600	600	600
BENEFITS	-	357,250	459,445	302,229	302,229	302,229
Postage/Printing	-	233	-	-	-	-
Tuition	-	981	-	-	-	-
Other Licensed Subs	-	18,006	-	-	-	-
Other Classified Subs	-	369	-	-	-	-
PURCHASED SERVICES	-	19,588	-	-	-	-
Supplies and Materials	-	5,521	16,088	16,088	16,088	16,088
Textbooks	-	415	2,000	2,000	2,000	2,000
Library Books	-	-	3,000	3,000	3,000	3,000
Non-Consumables	-	7,181	-	-	-	-
SUPPLIES	-	13,118	21,088	21,088	21,088	21,088
ALTERNATIVE EDUCATION	-	987,896	1,113,517	725,676	725,676	725,676



Medford Online School is for grades 9 through 12 and is open to all MSD students who are interested in a full virtual learning environment. In the FY20-21 school year, with some restructuring, MSD has expanded the number of students served as part of one of the options offered by Central Medford High school. This department has a budget of \$0.725M for FY22-23, which is -\$0.387K less than the prior year. There is a total of 9.5 FTE in this function, which is -2.5 FTE less than the prior year. This is due to a reduction of FTE due to the overall reduction of ADM in the district and will be accomplished through attrition. Medford Online school grades 9-12 serves 364 students.

General Fund Detail Budget - 1286 Medford Online Academy School K-8

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	-	1,144,529	856,197	745,368	745,368	745,368
Classified	-	88,170	221,309	234,227	234,227	234,227
Administrator Salaries	-	95,533	100,670	126,984	126,984	126,984
Licensed Temporary	-	66,035	-	154,609	154,609	154,609
Classified Overtime	-	771	-	-	-	-
Extra Duty Compensation	-	2,369	3,521	1,280	1,280	1,280
Insurance Opt Out	-	5,900	-	-	-	-
Staff Appreciation Stipend	-	-	20,315	-	-	-
SALARIES & WAGES	-	1,403,308	1,202,012	1,262,469	1,262,469	1,262,469
PERS	-	397,496	369,215	336,981	336,981	336,981
Social Security	-	85,365	71,115	74,863	74,863	74,863
Medicare	-	19,964	16,632	17,508	17,508	17,508
Workers Compensation	-	5,462	6,657	5,579	5,579	5,579
Unemployment	-	1,403	1,441	1,207	1,207	1,207
Health Insurance	-	302,130	374,378	330,671	330,671	330,671
Life Insurance	-	319	383	179	179	179
TSA Exec ER Paid	-	5,218	6,900	6,255	6,255	6,255
Long Term Disability	-	-	1,048	3,149	3,149	3,149
FSA/HSA	-	14,206	12,800	6,400	6,400	6,400
TSA Classified ER Paid Health Insurance Option	-	2,617	2,975	1,200	1,200	1,200
BENEFITS	-	834,181	863,543	783,992	783,992	783,992
Staff Services	-	1,199	-	-	-	-
Professional Growth	-	-	1,500	1,500	1,500	1,500
Cleaning Services	-	455	-	-	-	-
Postage/Printing	-	36	3,000	3,000	3,000	3,000
Other Licensed Subs	-	24,116	-	-	-	-
Other Classified Subs	-	1,188	-	-	-	-
PURCHASED SERVICES	-	26,994	4,500	4,500	4,500	4,500
Supplies and Materials	-	6,867	22,676	16,249	16,249	16,249
Library Books	-	659	-	-	-	-
Non-Consumables	-	3,563	3,000	3,000	3,000	3,000
Software	-	11,676	203,750	100,000	100,000	100,000
Hardware Under \$5000	-	-	4,500	4,500	4,500	4,500
SUPPLIES	-	22,765	233,926	123,749	123,749	123,749
Dues/Fees/Memberships	-	1,204	-	-	-	-
OTHER OBJECTS	-	1,204	-	-	-	-
ALTERNATIVE EDUCATION	-	2,288,451	2,303,982	2,174,710	2,174,710	2,174,710



MSD offers online school options for grades K-12. During the FY20-21 school year, a new school was established, Medford Online Academy (MOA), to serve students in K-8. MOA currently serves 335 kids. The programs coordinate together and are housed at the new Bartlett street location for purposes of sharing resources.

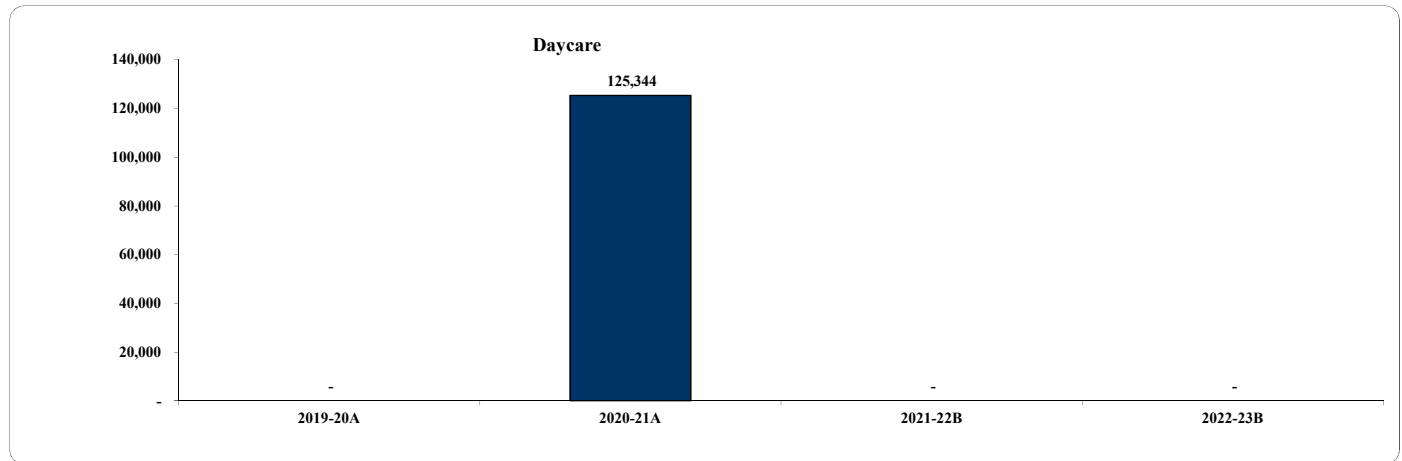
MSD has significantly expanded the number of students served in grades 9-12 as part of one of the options offered by Central Medford High School.

MOA for grades K through 8 has a budget of \$2.17M for FY22-23, which is a decrease of -\$0.129 from FY21-22. Software includes Pearson/OBL, an Online Blend Learning program. There is a total of 17.0 FTE in this function, which is 5.0 FTE less than the prior year due to the decrease in ADM throughout the district. The reduction of FTE will be accomplished through attrition.

The Pearson software program is utilized as a primary resource to support all learning for K-8 online students, and 9012 utilize a variety of resource including Edgenuity and existing high school instructional resources.

General Fund Detail Budget - 1287 Daycare

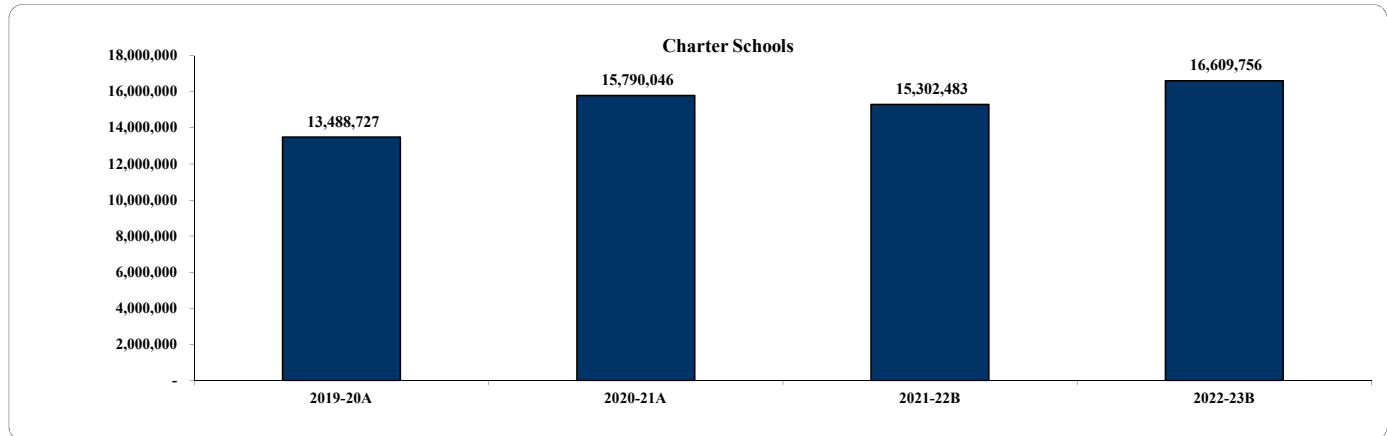
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Professional Services	-	125,344	-	-	-	-
PURCHASED SERVICES	-	125,344	-	-	-	-
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
DAYCARE	-	125,344	-	-	-	-



These funds were for a one-time day care program in FY20-22 to assist parents and staff during extreme COVID-19 conditions. This program will not continue in FY22-23.

General Fund Detail Budget - 1288 Charter Schools

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Charter School Payments	13,488,727	15,790,046	15,302,483	16,609,756	16,609,756	16,609,756
PURCHASED SERVICES	13,488,727	15,790,046	15,302,483	16,609,756	16,609,756	16,609,756
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
CHARTER SCHOOLS	13,488,727	15,790,046	15,302,483	16,609,756	16,609,756	16,609,756



Function 1288 provides for the pass-through of state school funding per Oregon Revised Statute (ORS) 338.155 and individual agreements with each Charter School. The Madrone Trail Public Charter School, Logos Public Charter School, Kids Unlimited Academy Public Charter School, and The Valley School of Southern Oregon are the four District-sponsored charter schools budgeted. Charter school ADMr is projected at 1,979 for the FY21-22 budget, up 100 or 5.1% over the prior year due to a projected increase in enrollment at Logos Charter School. Enrollment has increased 888 over the last decade from 990 in FY12-13 to 1,878 in FY22-23 Budget.

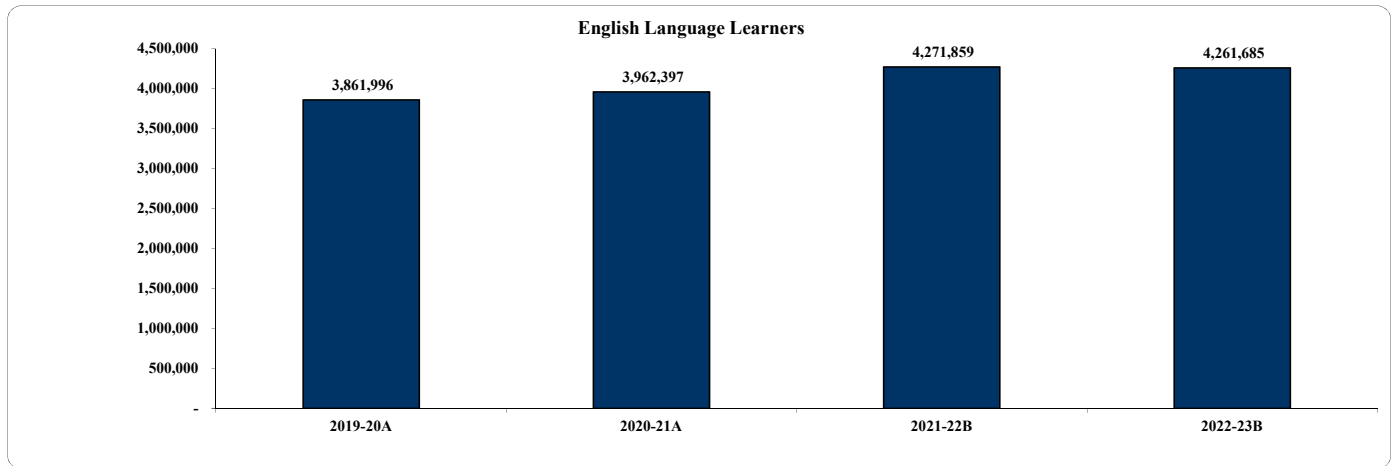
Overall spending is projected to be \$1.3M higher at \$16.6M due primarily to the higher \$/ADMw in the second year of the FY21-23 K-12 SSF Budget.

General Fund Detail Budget - 1291 English Language Learners

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	1,531,569	1,644,159	1,711,233	1,683,204	1,683,204	1,683,204
Classified	575,732	621,983	612,149	641,292	641,292	641,292
Licensed Temporary	19,702	10,247	55,609	55,609	55,609	55,609
Classified Temporary	4,198	3,673	21,427	21,427	21,427	21,427
Classified Overtime	8,043	9,291	10,448	10,448	10,448	10,448
Extra Duty Compensation	-	1,200	1,271	-	-	-
Insurance Opt Out	20,400	19,063	8,264	8,264	8,264	8,264
Staff Appreciation Stipend			40,730		-	-
SALARIES & WAGES	2,159,739	2,309,616	2,461,130	2,420,245	2,420,245	2,420,245
PERS	723,821	779,706	721,622	728,003	728,003	728,003
Social Security	128,678	138,835	152,618	150,083	150,083	150,083
Medicare	30,096	32,469	35,383	35,100	35,100	35,100
Workers Compensation	8,518	9,729	11,384	11,184	11,184	11,184
Unemployment	2,014	2,584	2,464	2,421	2,421	2,421
Health Insurance	420,329	418,898	488,971	512,683	512,683	512,683
Life Insurance	540	576	814	566	566	566
TSA Exec ER Paid	24,311	22,887	25,050	25,264	25,264	25,264
Long Term Disability	5,093	5,977	3,392	4,837	4,837	4,837
FSA/HSA	13,783	16,851	18,400	17,800	17,800	17,800
TSA Classified ER Paid Health Insurance Option	6,722	7,978	6,980	11,400	11,400	11,400
BENEFITS	1,363,907	1,436,490	1,467,079	1,499,340	1,499,340	1,499,340
Professional Growth	9,108	893	-	4,450	4,450	4,450
Professional Instr. Services	35,697	12,383	6,000	-	-	-
Pupil Transp	-	-	10,000	10,000	10,000	10,000
Travel - In District	2,298	1,117	2,500	2,500	2,500	2,500
Travel - Out of District	10,854	-	16,000	12,000	12,000	12,000
Professional Services	15,592	6,159	77,300	75,000	75,000	75,000
Other Licensed Subs	48,207	9,944	200	200	200	200
Other Classified Subs	1,919	3,753	250	250	250	250
PURCHASED SERVICES	123,675	34,248	112,250	104,400	104,400	104,400
Supplies and Materials	6,787	12,134	50,400	7,500	7,500	7,500
Textbooks	39,469	58,222	15,000	30,000	30,000	30,000
Non-Consumables	16,640	30	10,000	-	-	-
Software	144,683	111,302	150,000	200,000	200,000	200,000
Hardware Under \$5,000	7,008	354	5,000	-	-	-
SUPPLIES	214,586	182,042	230,400	237,500	237,500	237,500
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	89	-	1,000	200	200	200
OTHER OBJECTS	89	-	1,000	200	200	200
ENGLISH LANGUAGE LEARNERS	3,861,996	3,962,397	4,271,859	4,261,685	4,261,685	4,261,685

General Fund Detail Budget - 1291 English Language Learners

1291 English Language Learners Continued

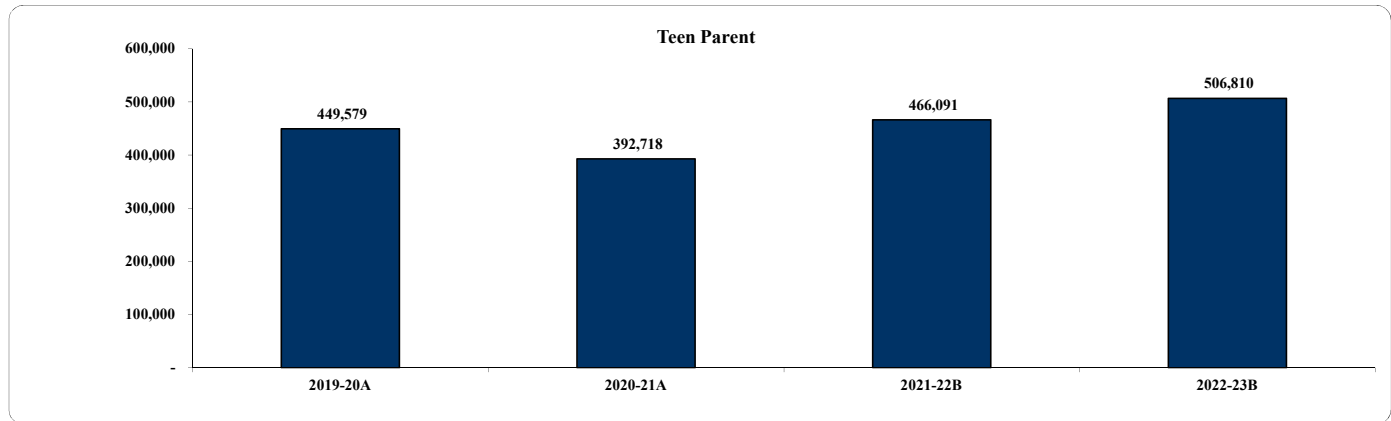


Across all funds, the FTE for FY22-23 is 43.62. In summary, the District's English as a Second Language (ESL) program represents FTE across all funds. English for Speakers of Other Languages (ESOL) endorsed teachers (23.96 FTE) are assigned to all elementary, middle, and high school locations based on the number of students at each location. Staff focus on instructing students, using the English Language Development Curriculum and other supplementary materials, with the goal of English language acquisition for every student. ESL Assistants (12.66 FTE) are used within the program to assist students in language acquisition and to provide student support within core curriculum areas. The staff's time and location are based on student need, so some locations are assigned more ESL assistant and teacher time than others. The ESL program is managed by the Emerging Multilingual and Migrant Education Coordinator (.5 FTE) who supports the program in terms of language acquisition and program fidelity, staff training and support, and data analysis. There are 1.5 FTE Content Area Specialists; one at each high school. There are 3.0 FTE ELL Success Specialists. The budget also supports 2.0 FTE Translators. Increases in the ESL program are mainly due to the contractual wage increases being partially offset by a decrease in the PERS rate.

The FY22-23 Budget of \$4.2M is \$0.01M lower, or -0.24%. This is mainly due to the one time wage stipend payment for employees in FY21-22 that will not be paid in FY22-23. Non-payroll expenses are adjusted on a yearly basis to meet the expected need.

General Fund Detail Budget - 1292 Teen Parent

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	12,847	13,402	13,677	14,018	14,018	14,018
Classified	236,312	206,621	236,289	264,460	264,460	264,460
Licensed Temporary	26	127	-	-	-	-
Classified Overtime	3,457	4,340	4,400	4,400	4,400	4,400
Insurance Opt Out	1,000	418	200	200	200	200
Staff Appreciation Stipend			6,224		-	-
SALARIES & WAGES	253,642	224,908	260,789	283,078	283,078	283,078
PERS	72,415	62,382	68,410	76,051	76,051	76,051
Social Security	15,225	13,606	16,634	17,644	17,644	17,644
Medicare	3,561	3,182	3,890	4,126	4,126	4,126
Workers Compensation	912	1,059	1,149	1,315	1,315	1,315
Unemployment	252	225	249	285	285	285
Health Insurance	88,739	74,671	102,205	108,308	108,308	108,308
Life Insurance	89	79	124	97	97	97
TSA Exec ER Paid	5,545	5,347	4,700	4,265	4,265	4,265
Long Term Disability	587	689	261	542	542	542
FSA/HSA	1,302	1,302	1,800	2,800	2,800	2,800
TSA Classified ER Paid Health Insurance Option	3,090	3,458	1,429	5,800	5,800	5,800
BENEFITS	191,716	166,000	200,852	221,232	221,232	221,232
Travel - In District	-	-	250	-	-	-
Travel - Out of District	-	-	600	-	-	-
Other Licensed Subs	-	82	-	-	-	-
Other Classified Subs	3,643	340	1,500	1,500	1,500	1,500
PURCHASED SERVICES	3,643	422	2,350	1,500	1,500	1,500
Supplies and Materials	-	379	1,200	1,000	1,000	1,000
Non-Consumables	-	999	400	-	-	-
SUPPLIES	-	1,377	1,600	1,000	1,000	1,000
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	578	10	500	-	-	-
OTHER OBJECTS	578	10	500	-	-	-
TEEN PARENT	449,579	392,718	466,091	506,810	506,810	506,810

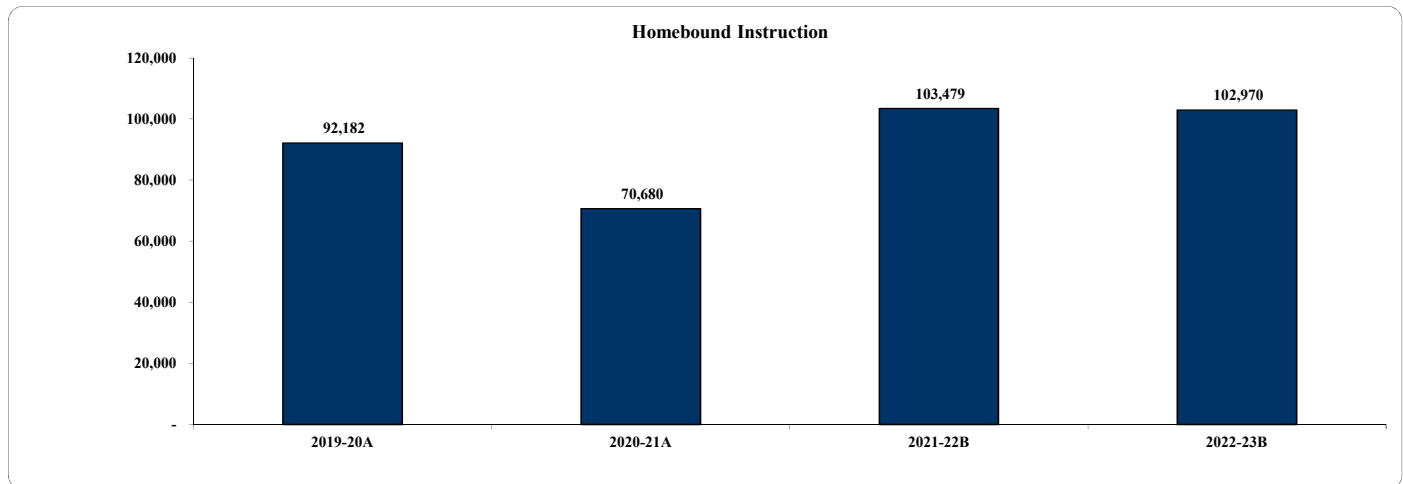


The Pregnant and Parenting Teen (PPT) program located at the North Medford High School Child Development Center (CDC). In FY21-22 they served an average of 18 high school students and 10 teen parent children. They have served 14 preschool aged children in FY21-22 with numbers being lower due to Covid and staffing. The PPT program serves students from school Districts across Southern Oregon and helps achieve multiple objectives including 1) helping pregnant students graduate from high school or obtain a GED, 2) helping students to pursue a high school pathway and take college articulated coursework, 3) providing childcare services both for students with children and the community at large, 4) teaching healthy life styles and parenting skills, and 5) educating high school students on child development.

There are Federal block grants, State Department of Human Services support payments and local Preschool user fees to help fund the PPT program. The annual required operating expenses in the General Fund FY22-23 Budget has a slight increase when compared to the prior year. Total FTE is 7.51, which is equal to the prior year.

General Fund Detail Budget - 1295 Homebound Instruction

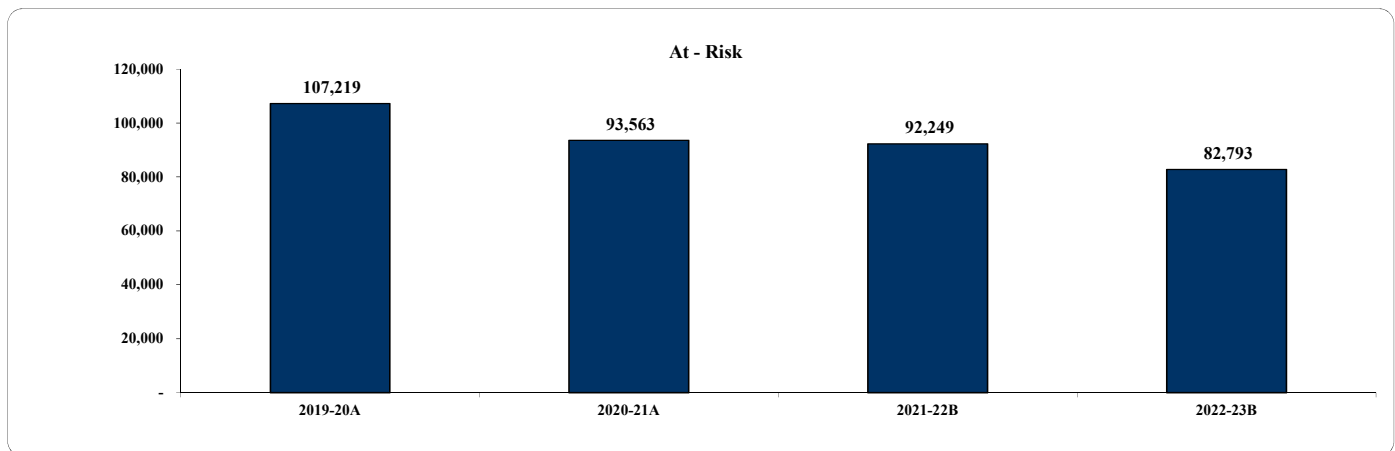
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Classified Overtime	-	441	-	-	-	-
Home Instruction	73,864	56,662	72,430	75,325	75,325	75,325
Insurance Opt Out	57	-	-	-	-	-
SALARIES & WAGES	73,921	57,103	72,430	75,325	75,325	75,325
PERS	8,144	8,732	20,797	18,596	18,596	18,596
Social Security	4,571	3,530	4,491	4,670	4,670	4,670
Medicare	1,069	826	1,050	1,092	1,092	1,092
Workers Compensation	1,269	247	335	348	348	348
Unemployment	74	57	72	75	75	75
Health Insurance	-	-	-	39,056	-	-
Life Insurance	0	-	-	69	69	69
TSA - ER Paid	2	-	2,100	994	994	994
Long Term Disability	-	-	404	-	-	-
FSA/HSA	-	-	600	-	-	-
TSA Classified ER Paid Health Insurance Option	139	71	-	-	-	-
BENEFITS	15,268	13,463	29,849	64,901	25,845	25,845
Travel - In District	2,101	57	1,200	1,200	1,200	1,200
Other Licensed Subs	705	-	-	-	-	-
Other Classified Subs	187	57	-	-	-	-
PURCHASED SERVICES	2,993	114	1,200	1,200	1,200	1,200
Supplies and Materials	-	-	-	600	600	600
SUPPLIES	-	-	-	600	600	600
HOMEBOUND INSTRUCTION	92,182	70,680	103,479	142,026	102,970	102,970



Homebound teachers are assigned on an as-needed basis to students who, for one reason or another, cannot attend school. Students who typically are eligible for homebound instruction include students with medical conditions that cannot be accommodated at school, students who experience disabilities, teen parents, students with behavior issues that cause them to be a danger to themselves or others, severely impacted students who are awaiting alternative placement, and expelled students for whom other educational options do not work. Spending in FY22-23 is projected to be -\$39K lower than FY21-22. There is no FTE designated to this function. Labor is used on an as-needed basis by licensed staff for students who are currently in need homebound instruction, which fluctuates throughout the year.

General Fund Detail Budget - 1297 At-Risk

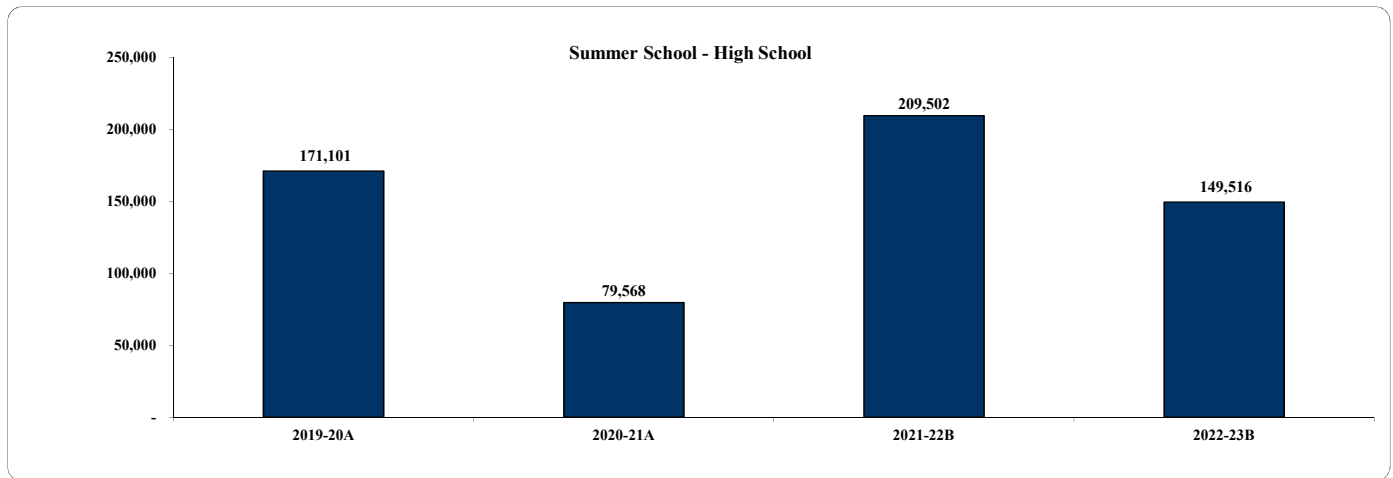
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Classified	9,471	9,674	4,105	-	-	-
Licensed Temporary	8,173	-	6,465	6,465	6,465	6,465
Classified Temporary	1,424	-	-	-	-	-
Classified Overtime	3	-	-	-	-	-
Insurance Opt Out	200	-	-	-	-	-
SALARIES & WAGES	19,270	9,674	10,570	6,465	6,465	6,465
PERS	5,985	2,705	157	797	797	797
Social Security	1,148	565	283	401	401	401
Medicare	269	132	66	94	94	94
Workers Compensation	87	41	72	30	30	30
Unemployment	19	10	16	6	6	6
Health Insurance	5,110	5,110	5,330	-	-	-
Life Insurance	3	3	14	-	-	-
TSA Exec ER Paid	157	150	600	-	-	-
Long Term Disability	21	25	53	-	-	-
FSA/HSA	-	-	-	-	-	-
TSA Classified ER Paid Health Insurance Option	150	150	88	-	-	-
BENEFITS	12,949	8,889	6,679	1,328	1,328	1,328
Professional Services	75,000	75,000	75,000	75,000	75,000	75,000
PURCHASED SERVICES	75,000	75,000	75,000	75,000	75,000	75,000
AT-RISK	107,219	93,563	92,249	82,793	82,793	82,793



Function 1297 provides instructional activities designed to assist students with risk factors that affect the learning process. This function includes Professional Services for the Maslow Project, which provides food, services, and clothing to an increasing number of students who experience homelessness in the community. \$75K has been designated for the Maslow Project out of this department. Maslow also receives Measure 98, Title and ESSER grant funds. FY22-23 spending remains flat to the prior year in regards to spending. There has been a small portion of an FTE that was moved to other functions.

General Fund Detail Budget - 1430 Summer School - High School

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed Temporary	93,258	48,300	128,871	68,871	68,871	68,871
Classified Temporary	25,754	6,975	44,901	54,901	54,901	54,901
Classified Overtime	798	266	-	-	-	-
Insurance Opt Out	781	-	93	93	93	93
SALARIES & WAGES	120,590	55,541	173,865	123,865	123,865	123,865
PERS	39,718	18,403	21,359	15,279	15,279	15,279
Social Security	7,445	3,443	10,780	7,680	7,680	7,680
Medicare	1,741	805	2,521	1,796	1,796	1,796
Workers Compensation	485	318	803	572	572	572
Unemployment	121	56	174	124	124	124
Health Insurance	835	-	-	-	-	-
BENEFITS	50,402	23,027	35,637	25,451	25,451	25,451
Pupil Transportation OTHTS	-	1,000	-	-	-	-
PURCHASED SERVICES	-	1,000	-	-	-	-
Supplies and Materials	109	-	-	200	200	200
SUPPLIES	109	-	-	200	200	200
SUMMER SCHOOL-HIGH SCHOOL	171,101	79,568	209,502	149,516	149,516	149,516



The budget for summer school for FY22-23 is down \$60K or 28.6% due primarily to a state summer school grant expected to cover more of these costs. The summer school program provides critical additional support for students who are credit deficient, in need of additional support, or to complete graduation requirements. Prior to the summer of 2014, the summer school program focused mainly on high school credit recovery. The expansion of the summer school program provides significant increases in order to meet individual student needs at the middle school and high school levels. Panther and Tornado Camp is a two week period provided for incoming freshman students in need of academic confidence and support. Students will continue to have access to credit recovery options and targeted interventions based on each student's specific needs. Students can use this option to graduate on time with their class cohort.

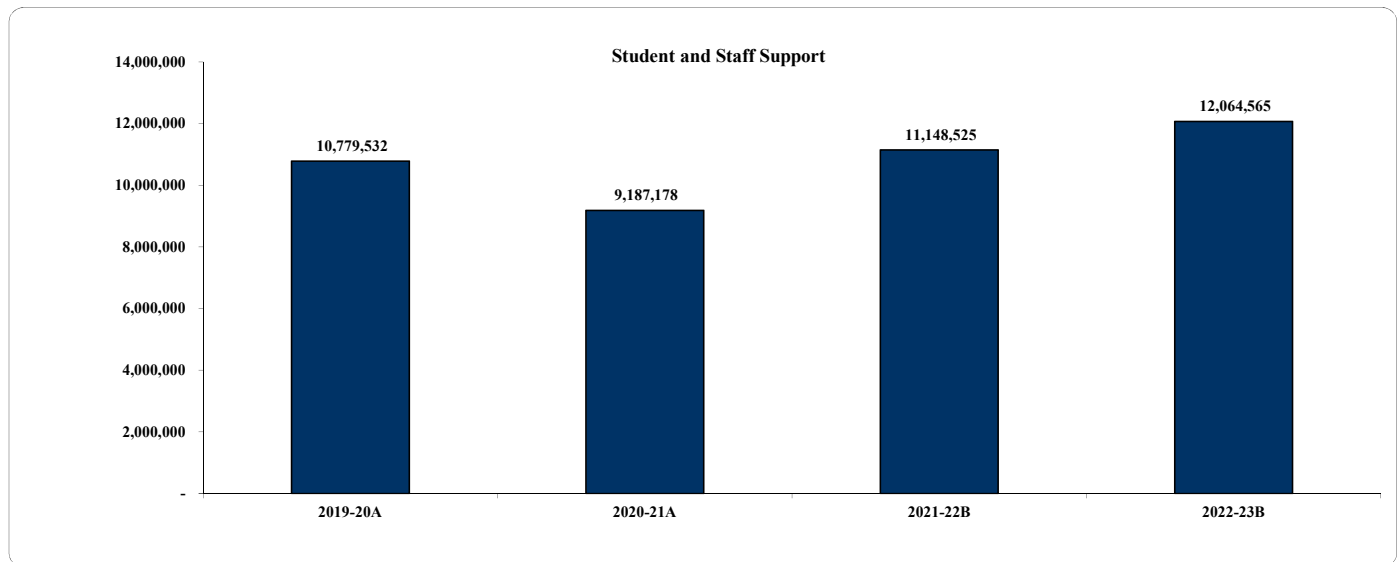
Highly qualified licensed staff deliver instruction based on student needs, preparing students for regular school year courses, and developing much needed study skills. There is no FTE in this function, but is staffed with existing employees who choose to work during the summer. There will be administrative presence during the summer programs at all sites as well as classified support staff. During the summer sessions, schools will be open for four to five hours each day. The District's objective is to benefit between 500-800 students in this program while filling content skill gaps for students.

General Fund Expenditures - Student and Staff Support Functions

DIRECT INSTRUCTION SUPPORT	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Attendance	128,394	130,087	201,141	292,401	292,401	292,401
Student Resource Officers	220,000	220,000	220,000	220,000	220,000	220,000
Office of the Dean	555,127	581,669	404,047	308,153	308,153	308,153
Counseling	1,097,915	1,085,183	1,660,565	1,853,047	1,853,047	1,853,047
Nursing	688,552	764,532	1,025,131	1,037,996	1,037,996	1,037,996
Psychological Services	1,992,876	902,972	1,205,575	1,317,008	1,317,008	1,317,008
Speech & Audiology	2,473,122	2,461,503	2,703,176	3,043,327	3,043,327	3,043,327
Occupational Therapy	21,516	27,032	27,418	5,078	5,078	5,078
General Student Support	684,286	240,620	323,574	402,598	402,598	402,598
Student Wellness	-	214,119	319,709	326,302	326,302	326,302
DIRECT INSTRUCTION SUPPORT	7,861,787	6,627,718	8,090,337	8,805,910	8,805,910	8,805,910

DIRECT STAFF SUPPORT	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Improvement of Instruction - Media	226,840	121,787	166,601	183,412	183,412	183,412
Instructional Development	34,155	56,708	66,250	67,525	67,525	67,525
Curriculum Development	311,501	355,543	676,014	887,708	887,708	887,708
Instructional Media Services	192,541	182,798	131,250	127,100	127,100	127,100
School Libraries	1,733,400	1,648,568	1,679,903	1,697,486	1,697,486	1,697,486
Audiovisual Services	3,736	5,849	10,384	10,384	10,384	10,384
Instructional Staff Development	415,572	188,208	327,785	285,041	285,041	285,041
DIRECT STAFF SUPPORT	2,917,746	2,559,461	3,058,188	3,258,655	3,258,655	3,258,655

TOTAL DIRECT INSTRUCTION SUPPORT	10,779,532	9,187,178	11,148,525	12,064,565	12,064,565	12,064,565
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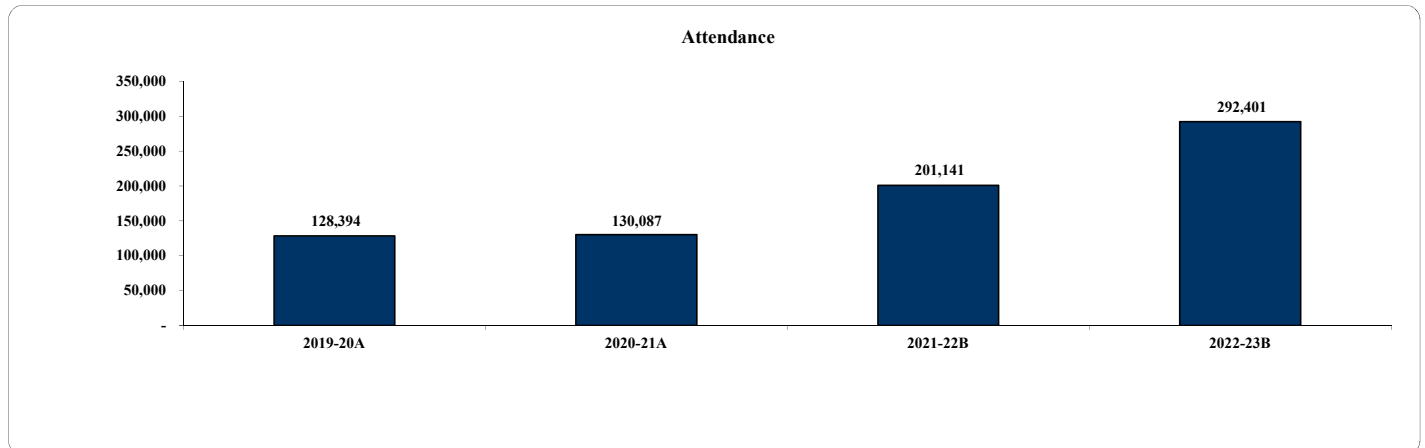


Spending for the Student and Staff Support functions are budgeted at \$12.06M for the FY22-23 Budget, up \$0.9M (8.2%) from the FY21-22 Budget. Across all funding sources, staffing across all funds for the FY22-23 Budget is 109.73 FTE, which is 4.0 FTE higher than the prior year. The increase in FTE is as follows: 1.0 FTE for a Director of Literacy, 2.0 FTE Director of Literacy support, and 1.0 for a Media Tech for Oakdale Middle School.

Spending variances compared to the prior year's Budget for each function are described in the following pages.

General Fund Detail Budget - 2112 Attendance

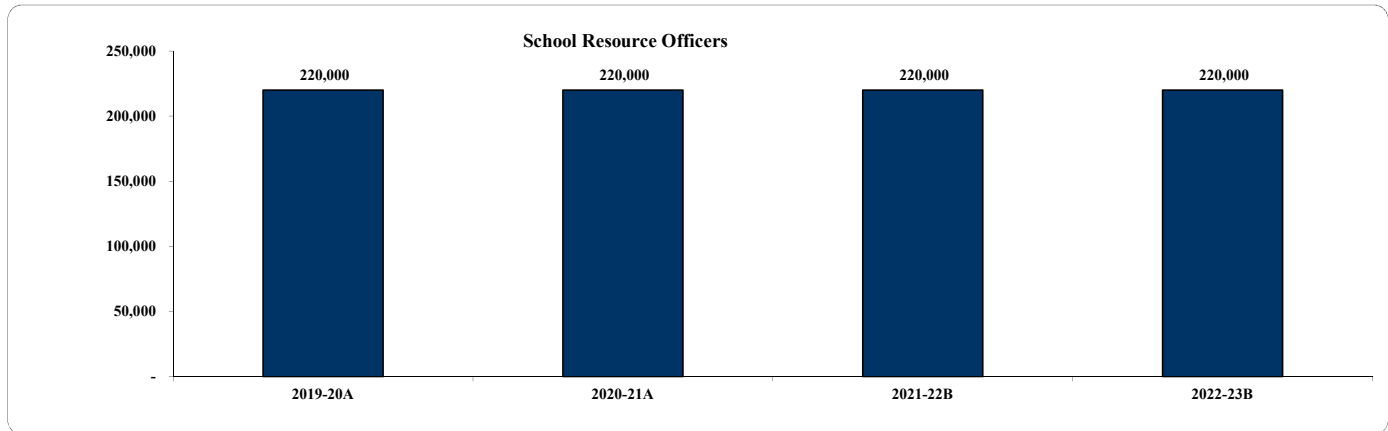
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	-	3,853	-	-	-	-
Classified	56,842	54,642	99,786	137,307	137,307	137,307
Classified Temporary	-	-	14,049	14,049	14,049	14,049
Classified Overtime	45	303	500	500	500	500
Insurance Opt Out	300	288	4,479	4,479	4,479	4,479
Staff Appreciation Stipend			2,934		-	-
SALARIES & WAGES	57,187	59,086	121,748	156,335	156,335	156,335
PERS	11,191	14,794	30,729	36,967	36,967	36,967
Social Security	3,519	3,648	7,548	9,693	9,693	9,693
Medicare	823	853	1,765	2,267	2,267	2,267
Workers Compensation	226	259	88	722	722	722
Unemployment	57	59	19	156	156	156
Health Insurance	10,684	9,243	-	42,901	42,901	42,901
Life Insurance	24	21	-	55	55	55
TSA Exec ER Paid	2,350	1,209	-	1,075	1,075	1,075
Long Term Disability	132	155	-	280	280	280
FSA/HSA	3,200	1,200	-	-	-	-
TSA Classified ER Paid Health Insurance Option	425	250	-	1,950	1,950	1,950
BENEFITS	32,632	31,691	40,150	96,066	96,066	96,066
Travel - In District	475	1,209	-	-	-	-
Professional Services	38,100	38,100	39,243	40,000	40,000	40,000
PURCHASED SERVICES	38,575	39,309	39,243	40,000	40,000	40,000
ATTENDANCE	128,394	130,087	201,141	292,401	292,401	292,401



MSD has 4.25 FTE focused on secondary attendance support. Attendance specialists make visits to truant students' homes and may serve citations as needed. This function also has \$39K in purchased services for the Attention2Attendance program (A2A) which assists schools in setting up an electronic systematic program for notifications to students and families in regard to absences. This function includes 2 FTE being charged to the ESSER grant, for positive attendance support.

General Fund Detail Budget - 2115 School Resource Officers

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Professional Services	220,000	220,000	220,000	220,000	220,000	220,000
PURCHASED SERVICES	220,000	220,000	220,000	220,000	220,000	220,000
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
COMMUNITY SERVICE OFFICERS	220,000	220,000	220,000	220,000	220,000	220,000



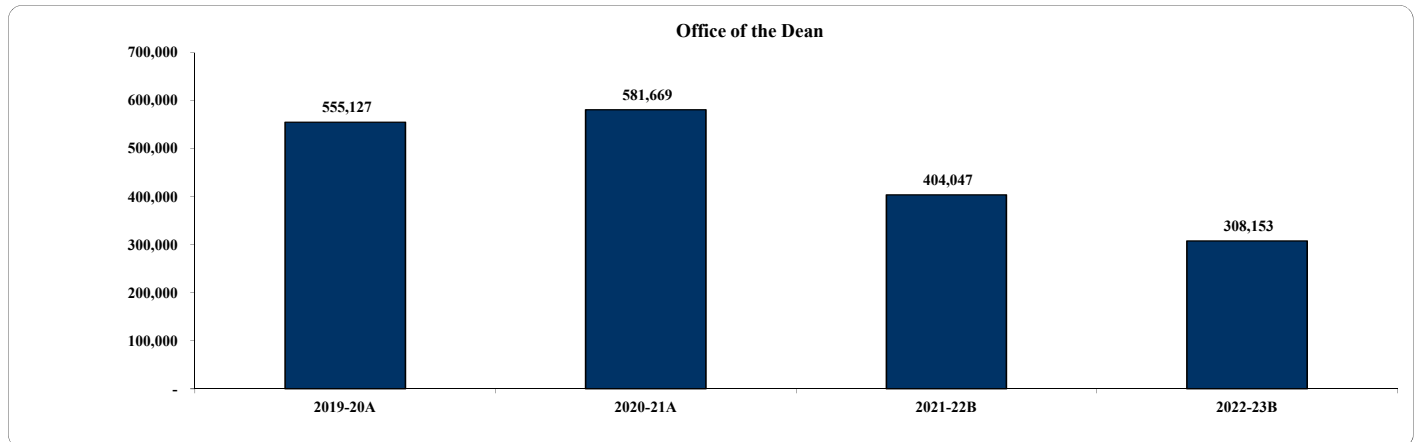
Function 2115 provides law enforcement support for enhancing student safety in partnership with the Medford Police Department (MPD) Student Resource Officers (SROs). Spending for the FY18-19 year was \$150K higher than prior years due to the addition of one officer at \$140K (with benefits) and the depreciation of one police car at \$10K for one year. In the past, the District reimbursed the City of Medford for approximately \$70K per year to partially offset the costs of four (4) full time officers. In the summer of 2023 the MSD will get a fifth SRO for the FY23-24 school year.

One SRO will be assigned to each high school and middle school and each of the officers will be assigned two or three nearby elementary schools as well, with an anticipated increase in physical presence at every MSD location. The District also works closely with the Jacksonville Police Department, Jackson County Sheriff's Office, and State Police Office to serve the schools located outside of the Medford Police Department service area. Each of the local emergency service agencies noted above, as well as the local fire departments, work together with the District for all types of emergency preparedness.

In the FY22-23 school year we plan to keep the SRO budget and allocations the same.

General Fund Detail Budget - 2121 Office of the Dean

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	299,993	311,553	194,565	165,866	165,866	165,866
Licensed Temporary	-	1,289	109	109	109	109
Extra Duty Compensation	43,741	44,940	33,832	23,124	23,124	23,124
Insurance Opt Out	2,400	1,400	2,200	2,200	2,200	2,200
Staff Appreciation Stipend			1,022		-	-
SALARIES & WAGES	346,134	359,181	231,728	191,299	191,299	191,299
PERS	120,027	125,164	76,813	58,141	58,141	58,141
Social Security	20,749	21,508	14,367	11,861	11,861	11,861
Medicare	4,853	5,030	3,360	2,774	2,774	2,774
Workers Compensation	1,055	1,417	1,749	884	884	884
Unemployment	346	359	379	191	191	191
Health Insurance	56,379	63,967	66,805	40,684	40,684	40,684
Life Insurance	55	55	55	55	55	55
TSA Exec ER Paid	1,200	1,199	2,000	700	700	700
Long Term Disability	842	988	291	365	365	365
FSA/HSA	2,200	2,800	5,600	1,200	1,200	1,200
TSA Classified ER Paid Health Insurance Option	-	-	900	-	-	-
BENEFITS	207,706	222,488	172,319	116,854	116,854	116,854
Other Licensed Subs	1,057	-	-	-	-	-
PURCHASED SERVICES	1,057	-	-	-	-	-
Dues/Fees/Memberships	230	-	-	-	-	-
OTHER OBJECTS	230	-	-	-	-	-
OFFICE OF THE DEAN	555,127	581,669	404,047	308,153	308,153	308,153

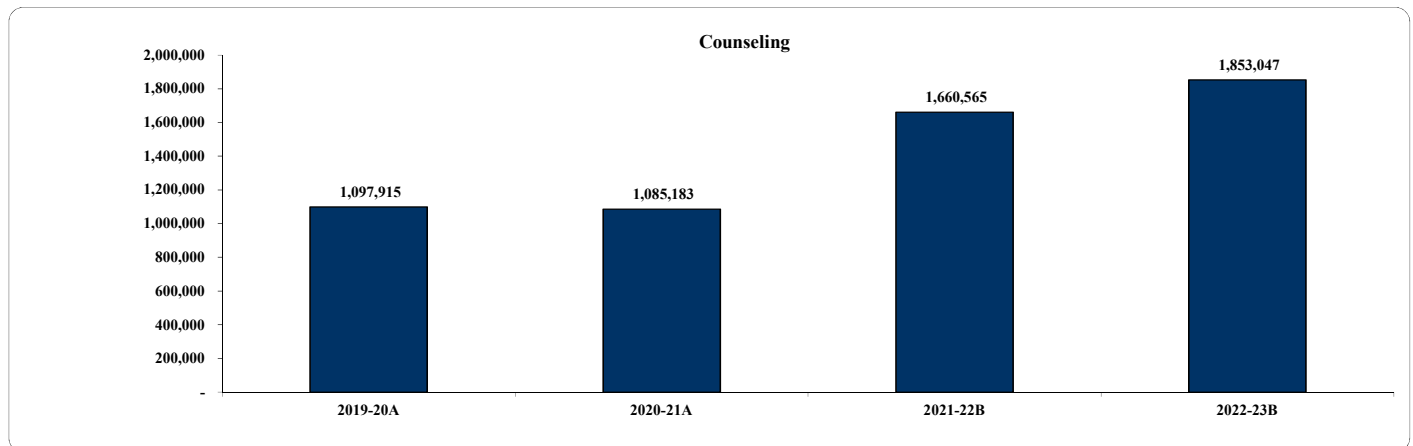


The budget for Office of the Dean is \$0.3M, a decrease of \$96K due to a shift in FTE from the function of Dean to Assistant Principal.

During the critical developmental stages in middle school, highly qualified student deans are utilized to maintain a safe and orderly educational environment. Deans (one per middle school) are involved in master scheduling and managing student schedules, student behavior support, and provide communication links to the home. They also provide much needed supervision during school and after-hours at school events. Staffing FTE is 2.0.

General Fund Detail Budget - 2122 Counseling

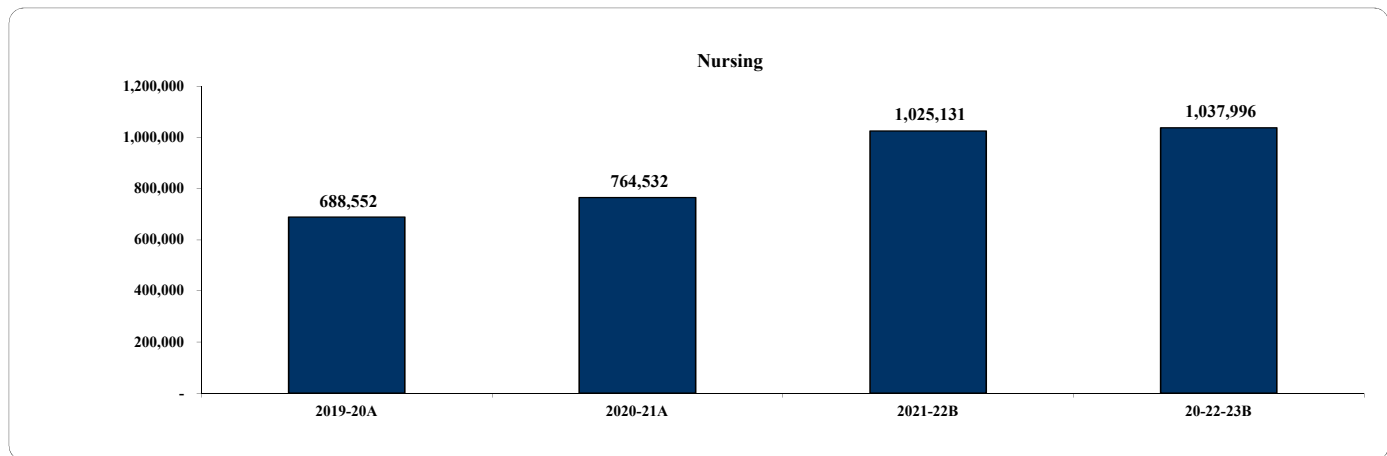
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	534,718	552,028	930,092	1,040,115	1,040,115	1,040,115
Classified	63,263	37,030	37,903	42,831	42,831	42,831
Licensed Temporary	144	11,695	-	-	-	-
Classified Temporary	-	3,771	-	-	-	-
Classified Overtime	614	-	11	11	11	11
Extra Duty Compensation	54,779	55,253	55,506	54,745	54,745	54,745
Insurance Opt Out	500	-	600	600	600	600
Staff Appreciation Stipend	-	-	19,404	-	-	-
SALARIES & WAGES	654,018	659,777	1,043,517	1,138,302	1,138,302	1,138,302
PERS	219,970	206,213	333,027	351,830	351,830	351,830
Social Security	39,631	39,707	62,814	70,575	70,575	70,575
Medicare	9,269	9,286	13,352	16,505	16,505	16,505
Workers Compensation	2,177	2,681	3,370	5,259	5,259	5,259
Unemployment	654	660	729	1,138	1,138	1,138
Health Insurance	150,989	143,800	174,373	235,084	235,084	235,084
Life Insurance	142	143	152	297	297	297
TSA Exec ER Paid	2,359	2,382	5,350	5,375	5,375	5,375
Long Term Disability	1,838	2,156	744	2,382	2,382	2,382
FSA/HSA	10,600	4,500	8,400	5,800	5,800	5,800
TSA Classified ER Paid Health Insurance Option	79	1,000	1,338	1,800	1,800	1,800
BENEFITS	437,707	412,529	603,649	696,045	696,045	696,045
Professional Growth	-	90	400	400	400	400
Rental	2,785	-	3,000	3,000	3,000	3,000
Travel - Out of District	963	-	7,000	7,300	7,300	7,300
Other Licensed Subs	-	2,376	-	-	-	-
Other Classified Subs	-	6,653	-	-	-	-
PURCHASED SERVICES	3,748	10,115	10,400	10,700	10,700	10,700
Supplies and Materials	2,441	2,762	3,000	8,000	8,000	8,000
SUPPLIES	2,441	2,762	3,000	8,000	8,000	8,000
COUNSELING	1,097,915	1,085,183	1,660,565	1,853,047	1,853,047	1,853,047



Function 2122 includes staff, services, and materials used for high school student academic guidance counseling in the Student Services Centers. FY22-23 spending has an increase of \$0.19M to the prior year due to contractual raises and associated payroll costs. Total staffing remains flat at 24.5 FTE.

General Fund Detail Budget - 2134 Nursing

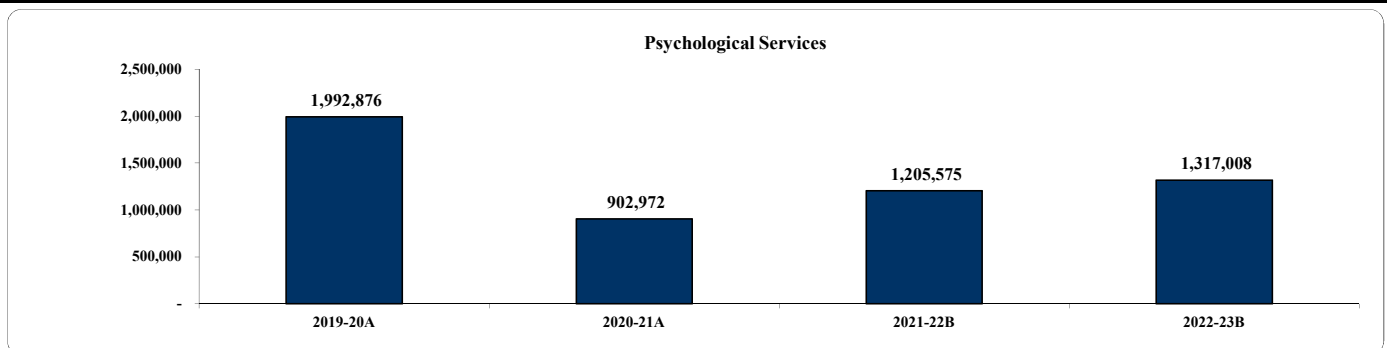
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	346,159	353,305	525,997	594,087	594,087	594,087
Classified	80,552	92,541	88,214	59,567	59,567	59,567
Licensed Temporary	199	1,052	-	-	-	-
Classified Overtime	102	241	-	-	-	-
Extra Duty Compensation	-	27,973	22,980	-	-	-
Insurance Opt Out	2,400	2,400	2,400	2,400	2,400	2,400
Staff Appreciation Stipend	-	-	8,746	-	-	-
SALARIES & WAGES	429,411	477,513	648,337	656,054	656,054	656,054
PERS	120,916	156,418	184,387	200,470	200,470	200,470
Social Security	26,215	29,496	37,097	40,675	40,675	40,675
Medicare	6,131	6,898	8,676	9,513	9,513	9,513
Workers Compensation	3,526	1,967	2,393	3,031	3,031	3,031
Unemployment	429	481	518	656	656	656
Health Insurance	81,936	77,417	108,031	100,539	100,539	100,539
Life Insurance	97	108	262	245	245	245
TSA Exec ER Paid	4,700	2,800	10,100	1,175	1,175	1,175
Long Term Disability	1,222	1,434	2,295	537	537	537
FSA/HSA	4,400	2,400	7,200	8,400	8,400	8,400
TSA Classified ER Paid Health Insurance Option	1,313	1,198	936	1,800	1,800	1,800
BENEFITS	250,886	280,616	361,894	367,042	367,042	367,042
Professional Instr. Services	-	225	-	500	500	500
Travel - In District	2,856	35	3,000	3,300	3,300	3,300
Travel - Out of District	380	-	-	-	-	-
Training - In District	279	-	-	-	-	-
PURCHASED SERVICES	3,515	260	3,000	3,800	3,800	3,800
Supplies and Materials	4,530	5,864	11,600	10,100	10,100	10,100
SUPPLIES	4,530	5,864	11,600	10,100	10,100	10,100
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	209	279	300	1,000	1,000	1,000
OTHER OBJECTS	209	279	300	1,000	1,000	1,000
NURSING	688,552	764,532	1,025,131	1,037,996	1,037,996	1,037,996



Function 2134 has a spending of \$1.0M, \$0.013K (1.25%) higher than the FY21-22 Budget. This function is for nursing activities, which are non-instructional, such as health assessments, diabetic care, and treatment of minor injuries. There is 8.72 FTE in this function for FY22-23.

General Fund Detail Budget - 2140 Psychological Services

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	869,013	407,762	395,311	426,535	426,535	426,535
Classified	61,869	30,664	30,784	43,212	43,212	43,212
Licensed Temporary	6,829	5,695	636	636	636	636
Classified Temporary	6,355	10,958	1,000	1,000	1,000	1,000
Classified Overtime	153	-	-	-	-	-
Extra Duty Compensation	72,666	47,079	30,629	35,317	35,317	35,317
Insurance Opt Out	2,400	2,400	4,754	4,754	4,754	4,754
Staff Appreciation Stipend			7,202		-	-
SALARIES & WAGES	1,019,285	504,559	470,315	511,454	511,454	511,454
PERS	350,736	181,322	154,768	164,625	164,625	164,625
Social Security	61,673	30,686	29,159	31,710	31,710	31,710
Medicare	14,423	7,177	6,819	7,416	7,416	7,416
Workers Compensation	4,110	2,010	2,440	2,247	2,247	2,247
Unemployment	1,020	505	528	486	486	486
Health Insurance	203,836	140,012	90,719	187,789	187,789	187,789
Life Insurance	223	150	483	304	304	304
TSA Exec ER Paid	3,832	3,634	22,100	2,200	2,200	2,200
Long Term Disability	3,505	4,113	4,068	276	276	276
FSA/HSA	9,000	4,600	-	7,000	7,000	7,000
TSA Classified ER Paid Health Insurance Option	811	600	1,675	-	-	-
BENEFITS	653,170	374,809	312,760	404,055	404,055	404,055
Professional Growth	-	-	-	1,500	1,500	1,500
Professional Instr. Services	293,657	398	25,000	25,000	25,000	25,000
Travel - In District	2,890	38	-	-	-	-
Travel - Out of District	2,215	13	-	-	-	-
Professional Services	-	19,178	375,000	375,000	375,000	375,000
Other Licensed Subs	470	-	-	-	-	-
Other Classified Subs	-	1,113	-	-	-	-
PURCHASED SERVICES	299,232	20,740	400,000	401,500	401,500	401,500
Supplies and Materials	21,011	2,864	20,000	-	-	-
Non-Consumables	-	-	2,500	-	-	-
Hardware Under \$5000	161	-	-	-	-	-
SUPPLIES	21,190	2,864	22,500	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
PSYCHOLOGICAL SERVICES	1,992,876	902,972	1,205,575	1,317,008	1,317,008	1,317,008



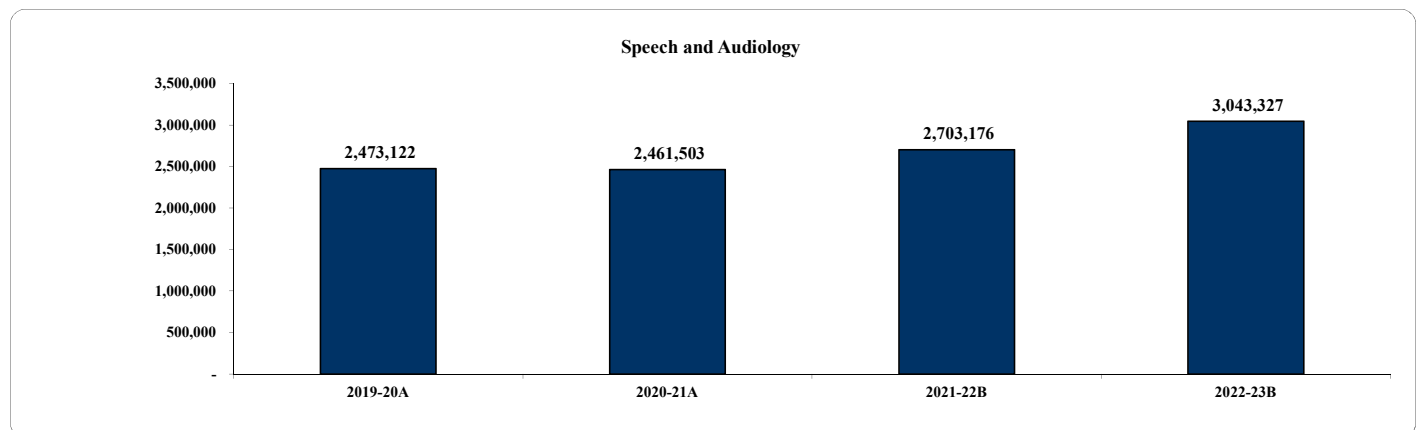
Function 2140 includes evaluation of students to identify a disability and the need for Special Education across the District. Responsibilities include activities related to testing, interpreting results, and consulting with school teams to provide interventions and strategies. This function also includes staff, services, travel and supplies.

The FY22-23 Budget is \$1.3M. A portion of the Family Solutions Contract (\$375K) is housed in this department to provide direct student counseling and mental health services. In addition, there is \$180K in the Measure 98 fund to supplement the counseling and mental health services.

Across all funds, there are 7.0 FTE.

General Fund Detail Budget - 2150 Speech and Audiology

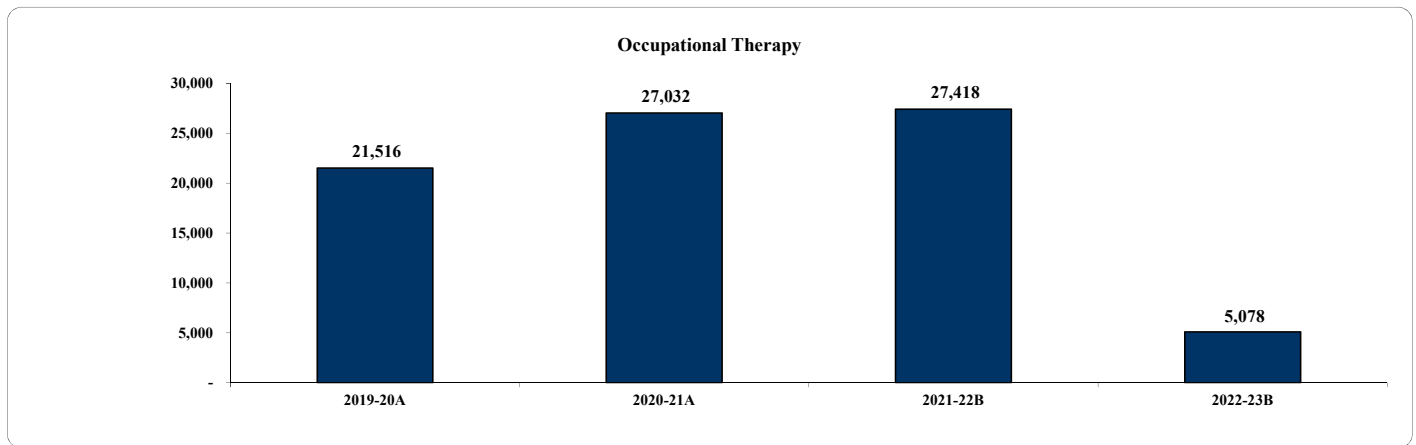
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	721,593	665,168	764,607	815,361	815,361	815,361
Classified	337,447	395,999	337,055	366,272	366,272	366,272
Licensed Temporary	751	2,630	472	472	472	472
Classified Temporary	3,353	474	-	-	-	-
Classified Overtime	52	611	-	-	-	-
Extra Duty Compensation	18,623	69,836	80,655	86,500	86,500	86,500
Insurance Opt Out	-	400	-	-	-	-
Staff Appreciation Stipend			20,207		-	-
SALARIES & WAGES	1,081,820	1,135,118	1,202,996	1,268,605	1,268,605	1,268,605
PERS	360,863	364,452	369,676	382,855	382,855	382,855
Social Security	60,233	67,758	74,586	78,653	78,653	78,653
Medicare	14,087	15,847	17,443	18,395	18,395	18,395
Workers Compensation	4,832	4,709	5,304	5,477	5,477	5,477
Unemployment	1,081	1,135	1,148	1,186	1,186	1,186
Health Insurance	275,402	251,249	267,761	351,028	351,028	351,028
Life Insurance	260	270	538	494	494	494
TSA Exec ER Paid	8,647	9,916	31,400	6,970	6,970	6,970
Long Term Disability	2,456	2,882	3,460	1,915	1,915	1,915
FSA/HSA	9,700	9,000	20,800	18,400	18,400	18,400
TSA Classified ER Paid Health Insurance Option	5,260	5,290	3,464	5,800	5,800	5,800
BENEFITS	742,820	732,508	795,580	871,172	871,172	871,172
Professional Instr. Services	637,613	583,937	700,000	900,000	900,000	900,000
Repair/Maintenance	-	1,495	-	-	-	-
Travel - In District	60	31	-	50	50	50
Other Classified Subs	3,089	-	-	-	-	-
PURCHASED SERVICES	640,762	585,463	700,000	900,050	900,050	900,050
Supplies and Materials	5,692	4,382	3,600	3,500	3,500	3,500
Non-Consumables	-	-	1,000	-	-	-
Software	2,028	4,032	-	-	-	-
SUPPLIES	7,721	8,414	4,600	3,500	3,500	3,500
SPEECH AND AUDIOLOGY	2,473,122	2,461,503	2,703,176	3,043,327	3,043,327	3,043,327



Function 2150 provides support services to Special Education students across the District, including the identification, assessment, and treatment of students with speech, hearing, and language impairments. The District contracts with Presence Learning (\$900K) for online speech and language services. This amount is highly variable and dependent on the number of available Speech Language Pathologists (SLP's) for hire. If MSD hires more SLP's, then this number with Presence Learning will decrease. The FY22-23 Budget is \$3M, \$340K (12.6%) higher than the FY21-22 Budget. Staffing and contracted services fluctuates based on the ability to recruit qualified staff. This function includes a contract with Presence Learning for \$900K (in Professional Instructional Services). Staffing for FY22-23 is 21.2 FTE across all funds.

General Fund Detail Budget - 2160 Occupational Therapy/Autism Spectrum

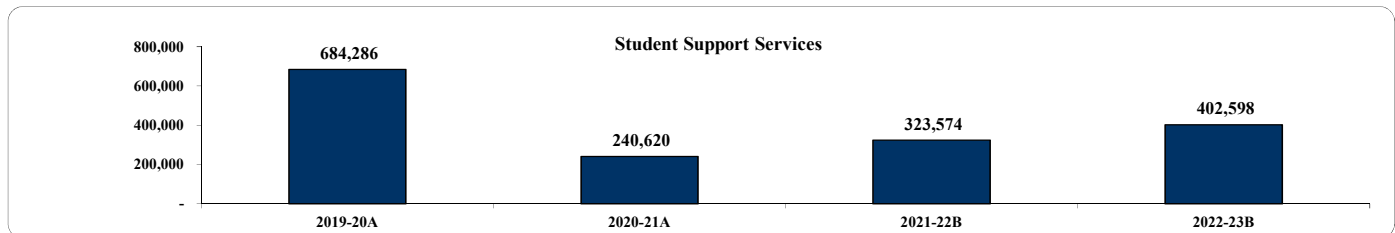
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Classified	14,060	14,665	15,032	-	-	-
Classified Overtime	56	117	-	-	-	-
Extra Duty Compensation	-	-	-	-	-	-
Insurance Opt Out	1,218	1,233	1,309	1,309	1,309	1,309
Staff Appreciation Stipend	-	-	4,089	-	-	-
SALARIES & WAGES	15,334	16,015	20,430	1,309	1,309	1,309
PERS	4,332	4,508	2,080	161	161	161
Social Security	951	993	579	81	81	81
Medicare	222	232	135	19	19	19
Workers Compensation	53	68	75	6	6	6
Unemployment	15	16	16	1	1	1
Health Insurance	-	-	2,100	-	-	-
Life Insurance	7	7	14	-	-	-
TSA Exec ER Paid	300	300	600	-	-	-
Long Term Disability	-	-	138	-	-	-
FSA/HSA	-	-	-	-	-	-
TSA Classified ER Paid Health Insurance Option	300	301	50	-	-	-
BENEFITS	6,181	6,426	5,788	269	269	269
Professional Growth	-	-	-	1,000	1,000	1,000
Travel - In District	-	305	-	1,000	1,000	1,000
PURCHASED SERVICES	-	305	-	2,000	2,000	2,000
Supplies and Materials	-	4,176	1,200	1,500	1,500	1,500
Software	-	110	-	-	-	-
SUPPLIES	-	4,286	1,200	1,500	1,500	1,500
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
SPEECH AND AUDIOLOGY	21,516	27,032	27,418	5,078	5,078	5,078



Occupational Therapy is a related service for students who are eligible for special education. The focus of support is fine and gross motor, and self-regulation skills. Across all funds the FTE is 3.8 (all housed in the special revenue fund), which is flat to the FY21-22 amended budget. The budget for FY22-23 is -\$0.022M lower than the prior year, mainly due to the FTE in this function being moved to the Special Revenue fund.

General Fund Detail Budget - 2190 Student Support Services

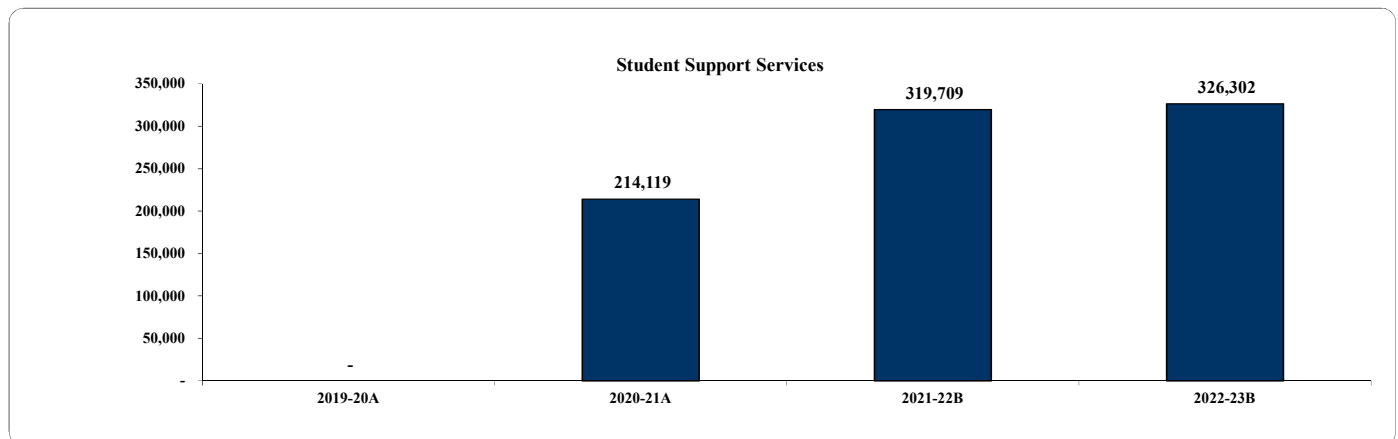
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	44,806	-	65,785	102,981	102,981	102,981
Classified	136,359	34,233	16,498	-	-	-
Administrators Salaries	143,507	109,864	112,600	135,431	135,431	135,431
Licensed Temporary	-	-	36	36	36	36
Classified Temporary	3,942	-	1,587	1,587	1,587	1,587
Classified Overtime	3,804	1,397	-	-	-	-
Extra Duty Compensation	-	-	521	1,801	1,801	1,801
Insurance Opt Out	1,400	1,400	1,133	1,133	1,133	1,133
Staff Appreciation Stipend	-	-	4,003	-	-	-
SALARIES & WAGES	333,819	146,893	202,162	242,970	242,970	242,970
PERS	98,132	41,217	38,308	66,794	66,794	66,794
Social Security	19,836	8,936	9,434	15,064	15,064	15,064
Medicare	4,639	2,090	2,206	3,523	3,523	3,523
Workers Compensation	1,197	750	654	1,123	1,123	1,123
Unemployment	334	147	142	243	243	243
Health Insurance	55,468	19,340	26,121	53,118	53,118	53,118
Life Insurance	102	47	14	179	179	179
TSA Exec ER Paid	10,012	600	3,000	3,800	3,800	3,800
Long Term Disability	784	920	233	290	290	290
FSA/HSA	2,200	-	-	-	-	-
TSA Classified ER Paid Health Insurance Option	3,145	2,107	800	-	-	-
BENEFITS	195,849	76,154	80,912	144,133	144,133	144,133
Instr'l Prog Imprvmt Svc	-	-	-	300	300	300
Professional Growth	-	-	-	8,000	8,000	8,000
Professional Instr. Services	126,814	8,217	-	-	-	-
Rental	570	240	-	570	570	570
Pupil Transportation	243	70	-	-	-	-
Travel - In District	163	32	10,000	500	500	500
Travel - Out of District	688	1,439	4,000	-	-	-
Postage	-	-	-	25	25	25
Tuition	5,000	-	5,000	-	-	-
Legal	4,343	-	10,000	-	-	-
Other Licensed Subs	1,409	-	-	-	-	-
Other Classified Subs	651	-	-	-	-	-
PURCHASED SERVICES	139,881	9,997	29,000	9,395	9,395	9,395
Supplies and Materials	13,824	6,792	5,000	5,000	5,000	5,000
Periodicals	-	-	-	200	200	200
Non-Consumables	-	-	-	600	600	600
Software	119	188	500	-	-	-
Hardware Under \$5000	-	-	5,000	-	-	-
SUPPLIES	13,943	6,980	10,500	5,800	5,800	5,800
Dues/Fees/Memberships	795	595	1,000	300	300	300
OTHER OBJECTS	795	595	1,000	300	300	300
STUDENT SUPPORT SERVICES	684,286	240,620	323,574	402,598	402,598	402,598



Function 2190 provides support services across the District. Activities include the direction and management of Special Education programs and other student behavioral support. The \$8K for Professional Growth is for conferences that various central office special education staff and admin attend are the COSA SpEd & Law Conferences, Transition Conferences to support students ages 18-21, SynergySE Conference and the Assistive Technology Training. The department is working to also attend a national level Inclusion Conference to support our districts movement in meaningful inclusion opportunities for all students. The FY22-23 Budget of \$0.402K is \$0.079K higher than the FY21-22 Budget. Total staffing is 3.89 FTE for FY22-23, which is flat compared to the current staffing.

General Fund Detail Budget - 2191 Student Wellness

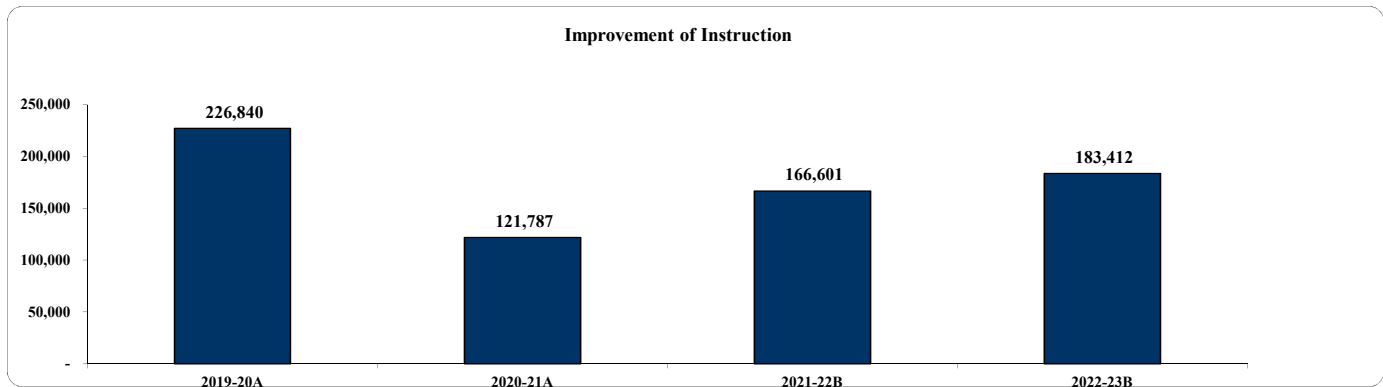
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	-	41,545	32,689	-	-	-
Classified	-	19,454	26,530	46,826	46,826	46,826
Administrators Salaries	-	57,442	60,819	62,669	62,669	62,669
Licensed Temporary	-	2,367	-	-	-	-
Classified Temporary	-	823	-	-	-	-
Classified Overtime	-	4,226	-	-	-	-
Insurance Opt Out	-	3,088	-	-	-	-
Staff Appreciation Stipend	-	-	1,956	-	-	-
SALARIES & WAGES	-	128,945	121,993	109,495	109,495	109,495
PERS	-	38,641	36,064	27,861	27,861	27,861
Social Security	-	7,917	8,251	6,789	6,789	6,789
Medicare	-	1,852	1,916	1,588	1,588	1,588
Workers Compensation	-	546	653	506	506	506
Unemployment	-	129	141	109	109	109
Health Insurance	-	7,744	47,183	53,281	53,281	53,281
Life Insurance	-	33	69	97	97	97
TSA Exec ER Paid	-	1,207	4,100	2,840	2,840	2,840
Long Term Disability	-	-	89	136	136	136
FSA/HSA	-	600	-	-	-	-
TSA Classified ER Paid Health Insurance Option	-	1,092	250	600	600	600
BENEFITS	-	59,761	98,716	93,806	93,806	93,806
Professional Instr. Services	-	900	86,000	100,000	100,000	100,000
Rental	-	120	-	1,000	1,000	1,000
Travel - In District	-	2,999	1,000	2,000	2,000	2,000
Travel - Out of District	-	-	-	8,000	8,000	8,000
Advertising	-	167	-	-	-	-
PURCHASED SERVICES	-	4,186	87,000	111,000	111,000	111,000
Supplies and Materials	-	11,703	11,000	10,000	10,000	10,000
Hardware Under \$5000	-	8,750	-	-	-	-
SUPPLIES	-	20,453	11,000	10,000	10,000	10,000
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	-	774	1,000	2,000	2,000	2,000
OTHER OBJECTS	-	774	1,000	2,000	2,000	2,000
STUDENT SUPPORT SERVICES	-	214,119	319,709	326,302	326,302	326,302



Function 2191 supports the student service areas directed toward students' overall health and wellness K-12. MSD strives for ALL students to be ready and available for learning and is recognized that this starts with physical, emotional and mental wellbeing. The \$100k in Professional Instructional Services includes Restorative Justice and Positive Discipline, which will be implemented over the next few years. This function has 1.5 FTE.

General Fund Detail Budget - 2211 Improvement of Instruction

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Classified	21,558	25,853	27,809	28,376	28,376	28,376
Administrators Salaries	59,918	55,943	57,236	77,145	77,145	77,145
Licensed Temporary	84,874	-	-	-	-	-
Classified Overtime	212	18	-	-	-	-
Insurance Opt Out	-	1,050	-	-	-	-
Staff Appreciation Stipend	-	-	1,956	-	-	-
SALARIES & WAGES	166,561	82,864	87,002	105,521	105,521	105,521
PERS	19,919	23,334	22,546	27,080	27,080	27,080
Social Security	10,494	5,068	5,394	6,542	6,542	6,542
Workers Compensation	977	408	393	488	488	488
Unemployment	171	83	85	106	106	106
Health Insurance	13,958	5,911	39,423	34,800	34,800	34,800
Life Insurance	121	17	28	28	28	28
TSA Exec ER Paid	300	300	3,000	3,950	3,950	3,950
Long Term Disability	54	64	27	228	228	228
FSA/HSA	600	300	600	-	-	-
TSA Classified ER Paid Health Insurance Option	875	1,499	918	300	300	300
BENEFITS	49,925	38,169	73,675	75,051	75,051	75,051
Travel - In District	-	-	25	-	-	-
Travel - Out of District	4,792	-	500	-	-	-
Professional Services	-	-	100	200	200	200
Other Licensed Subs	3,638	-	-	-	-	-
PURCHASED SERVICES	8,430	-	625	200	200	200
Supplies and Materials	726	159	2,000	2,000	2,000	2,000
Textbooks	-	-	1,000	-	-	-
Non-Consumables	-	-	100	40	40	40
Software	249	-	200	-	-	-
Hardware Under \$5000	-	-	1,000	-	-	-
SUPPLIES	975	159	4,300	2,040	2,040	2,040
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	949	595	1,000	600	600	600
OTHER OBJECTS	949	595	1,000	600	600	600
IMPROV. OF INSTRUCTION	226,840	121,787	166,601	183,412	183,412	183,412



Function 2211 is for activities associated with directing and managing the instructional staff in planning, developing, and evaluating the process providing learning experiences for students. Staffing in the General Fund for the Improvement of Instruction function is flat to current levels. The budget of \$183K is \$16K higher, (10%) compared to the prior year, due to contractual wage increases and associated benefits. Total staffing is 2.0 FTE and is an addition of 1.0 FTE compared to the prior year. This additional FTE is for a Director of Literacy.

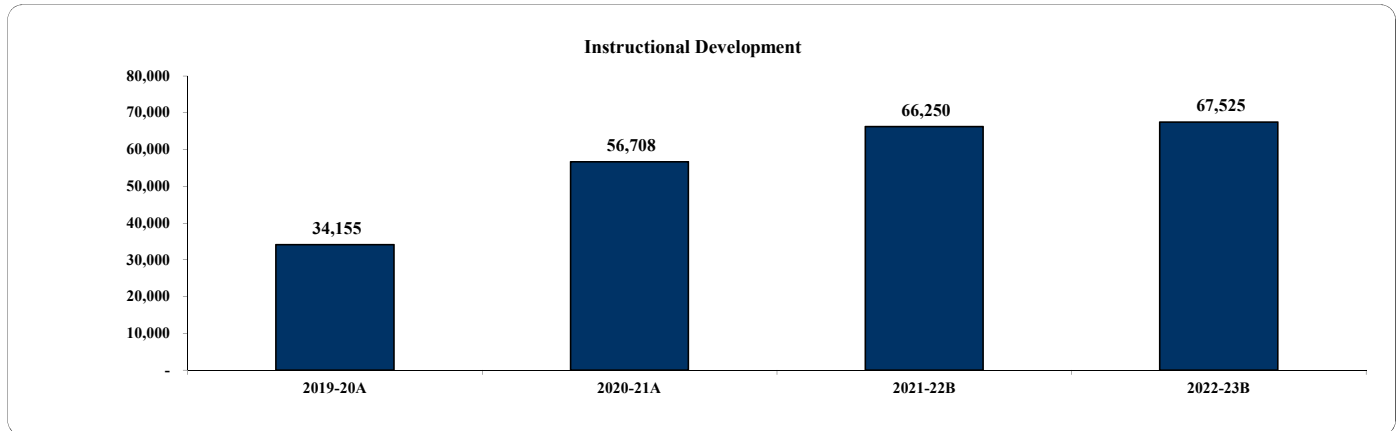
Direct Administration - Includes 0.5 FTE of Federal Program's Director

Administrative Support - Includes 0.5 FTE of Federal Program's Office Manager

Director of Literacy - 1.0 FTE

General Fund Detail Budget - 2212 Instructional Development

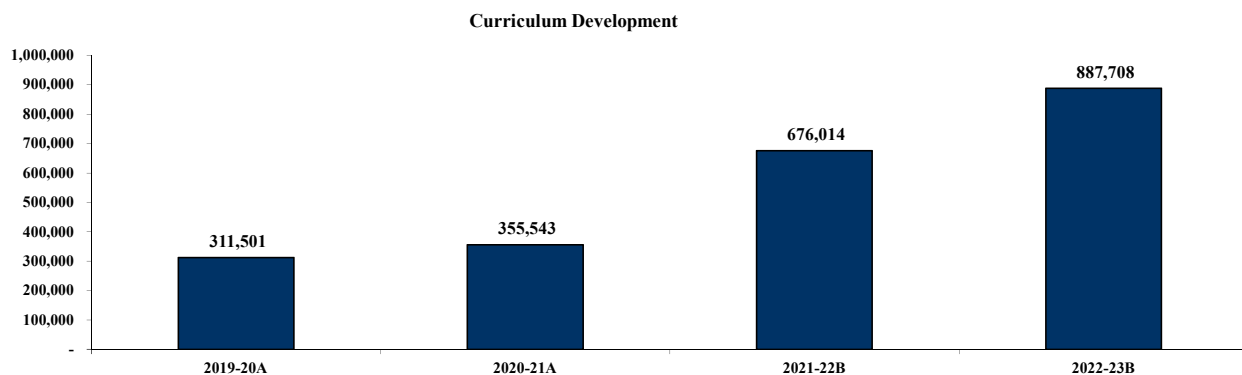
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed Temporary	-	26	-	-	-	-
Classified Temporary	-	322	-	-	-	-
SALARIES & WAGES	-	348	-	-	-	-
PERS	-	119	-	-	-	-
Social Security/Medicare	-	22	-	-	-	-
Medicare	-	5	-	-	-	-
Workers Compensation	-	2	-	-	-	-
BENEFITS	-	148	-	-	-	-
Professional Growth	34,150	56,213	56,250	57,525	57,525	57,525
Professional Instr. Services	-	-	10,000	10,000	10,000	10,000
PURCHASED SERVICES	34,150	56,213	66,250	67,525	67,525	67,525
Supplies and Materials	5	-	-	-	-	-
SUPPLIES	5	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
INSTRUCTIONAL DEVELOPMENT	34,155	56,708	66,250	67,525	67,525	67,525



Function 2212 is for differentiated professional development for teachers. Per the Medford Education Association (MEA) Collective Bargaining Agreement, all bargaining unit members are allocated \$75 (increased from \$50 in prior years) for in-service use each contract year. Additionally, MEA bargaining unit members may also access tuition reimbursement for a portion of the tuition fee for courses directly related to the employee's instructional assignment. Spending is expected to be flat to the current year. There are no FTE in this function.

General Fund Detail Budget - 2213 Curriculum Development

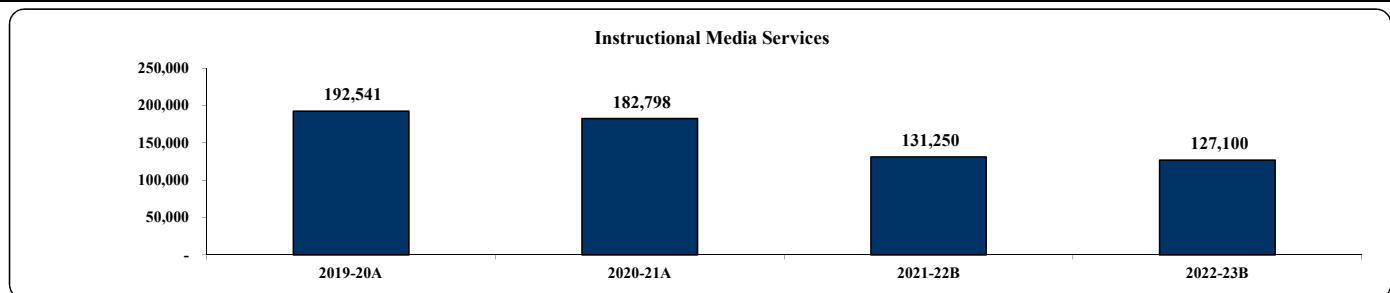
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	-	-	-	137,800	137,800	137,800
Classified	68,783	56,525	59,826	63,961	63,961	63,961
Administrators Salaries	-	112,764	119,364	146,376	146,376	146,376
Licensed Temporary	63,813	12,441	75,000	75,000	75,000	75,000
Classified Temporary	23,322	-	1,000	1,000	1,000	1,000
Classified Overtime	1,916	263	1,160	1,160	1,160	1,160
Staff Appreciation Stipend			2,980		-	-
SALARIES & WAGES	157,833	181,992	259,330	425,298	425,298	425,298
PERS	47,303	55,027	54,993	106,854	106,854	106,854
Social Security	9,351	11,080	16,078	26,368	26,368	26,368
Medicare	2,187	2,591	3,760	6,167	6,167	6,167
Workers Compensation	727	863	1,184	1,965	1,965	1,965
Unemployment	158	182	256	425	425	425
Health Insurance	22,773	42,269	35,022	61,059	61,059	61,059
Life Insurance	19	42	28	55	55	55
TSA Exec ER Paid	802	1,265	1,800	1,850	1,850	1,850
Long Term Disability	141	165	162	766	766	766
FSA/HSA	600	1,200	600	600	600	600
TSA Classified ER Paid Health Insurance Option	604	1,936	300	1,800	1,800	1,800
BENEFITS	84,665	116,621	114,184	207,910	207,910	207,910
Professional Instr. Services	2,800	-	-	50,000	50,000	50,000
Travel - Out of District	8,593	-	8,000	15,000	15,000	15,000
Professional Services	825	-	-	-	-	-
Other Licensed Subs	352	-	-	-	-	-
PURCHASED SERVICES	12,570	-	8,000	65,000	65,000	65,000
Supplies and Materials	36,584	22,929	15,000	11,500	11,500	11,500
Textbooks	-	-	100,000	80,000	80,000	80,000
Non-Consumables	-	-	10,000	8,000	8,000	8,000
Software	-	20,096	151,000	75,000	75,000	75,000
SUPPLIES	36,584	43,025	276,000	174,500	174,500	174,500
Dues/Fees/Memberships	19,848	13,905	18,500	15,000	15,000	15,000
OTHER OBJECTS	19,848	13,905	18,500	15,000	15,000	15,000
CURRICULUM DEVELOPMENT	311,501	355,543	676,014	887,708	887,708	887,708



Function 2213 supports K-12 District initiatives for the improvement of instruction through ongoing curriculum development. FY22-23 spending is \$0.88M, \$0.211M, or 31.3% higher than the FY21-22 Budget mainly due to the addition of 2.0 FTE for the support of the Director of Literacy. This function fluctuates from year to year based on the specific curriculum needs. In FY22-23 there is \$80k budgeted for textbooks for the Great Body Shop. Computer software includes HMH hosting fees, Peardeck teaching presentation software, and Newsela (\$60K), an integrated Social Studies and English Language Arts digital program, and Kami, a writable PDF program. Staffing for FY22-23 is 5.0 FTE, which is 2.0 FTE higher for the support of the director of literacy for the implementation of a guaranteed literacy curriculum.

General Fund Detail Budget - 2021 Instructional Media Center Services

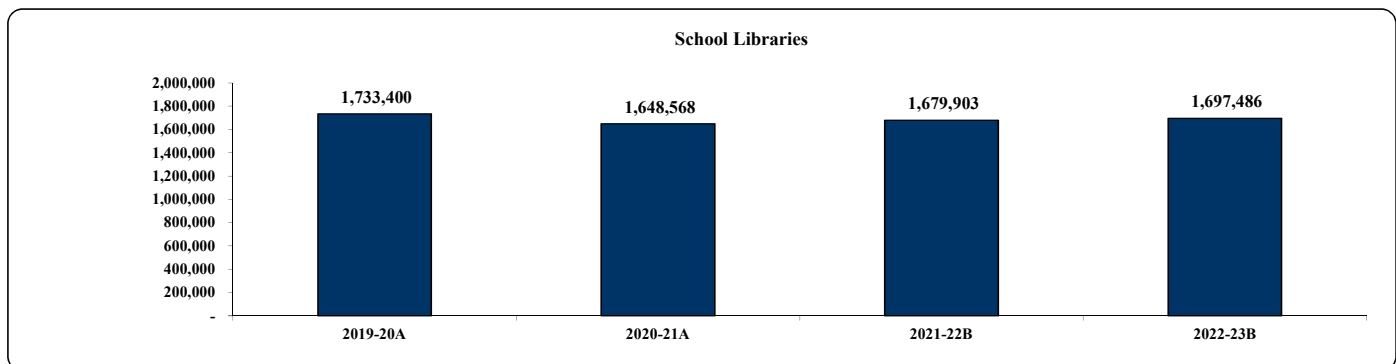
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Classified	45,785	26,791	150	-	-	-
Classified Temporary	-	-	5,000	1,000	1,000	1,000
Classified Overtime	389	16	-	-	-	-
SALARIES & WAGES	46,174	26,806	5,150	1,000	1,000	1,000
PERS	14,117	7,678	-	-	-	-
Social Security	2,793	1,558	-	-	-	-
Medicare	653	364	-	-	-	-
Workers Compensation	175	124	-	-	-	-
Unemployment	46	27	-	-	-	-
Health Insurance	6,746	15,701	-	-	-	-
Life Insurance	14	12	-	-	-	-
TSA Exec ER Paid	2,200	600	-	-	-	-
Long Term Disability	104	122	-	-	-	-
FSA/HSA	1,600	-	-	-	-	-
TSA Classified ER Paid Health Insurance Option Health In	850	222	-	-	-	-
BENEFITS	29,299	26,408	-	-	-	-
Travel - In District	731	396	1,000	1,000	1,000	1,000
Travel - Out of District	-	-	1,000	1,000	1,000	1,000
Professional Services	480	-	3,400	3,400	3,400	3,400
Other Licensed Subs	12,301	-	-	-	-	-
Other Classified Subs	4,127	-	-	-	-	-
PURCHASED SERVICES	17,639	396	5,400	5,400	5,400	5,400
Supplies and Materials	4,471	9,184	20,000	20,000	20,000	20,000
Textbooks	2,079	6,432	-	-	-	-
Library Books	15,039	1,802	30,000	30,000	30,000	30,000
Periodicals	341	-	500	500	500	500
Non-Consumables	-	2,871	-	-	-	-
Software	77,425	65,300	70,000	70,000	70,000	70,000
Accelerated Reader	-	43,598	-	-	-	-
Hardware	-	-	-	-	-	-
SUPPLIES	99,354	129,187	120,500	120,500	120,500	120,500
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	75	-	200	200	200	200
OTHER OBJECTS	75	-	200	200	200	200
INSTRUCTIONAL MEDIA SERVICES	192,541	182,798	131,250	127,100	127,100	127,100



Function 2221 is for activities involved in the direction and management of educational media services used by teachers. This includes hardware, software, online and other learning resources, and printed materials. \$20,000 is budgeted in "Supplies and Materials" for new shelving. The library book budget object code will include purchasing up to \$2,000 in library books for each elementary library. The software budget object code includes \$70,000 for Destiny (our library information system), Whoos Reading (reading motivation software), SORA (online digital library book access for students and teachers), and SWIVL(audio and video tools for recording real-time teaching.) Staffing for the Instructional Media Center is 0.0 FTE, which remains flat in the current year. Staffing was moved to the ESSER III grant, which accounts for the decrease in salary and wages. There is \$1K in temporary labor for additional help in this area when we have special projects that must be completed over the summer such as a new core instructional materials adoption. The Instructional Media Center (IMC) prepares books for schools, which includes barcoding and labeling, adding them to our digital library catalog, and covering them with a protective coating so they are "shelf-ready." Approximately 12,000 new books are added to our elementary school libraries each year.

General Fund Detail Budget - 2222 School Libraries

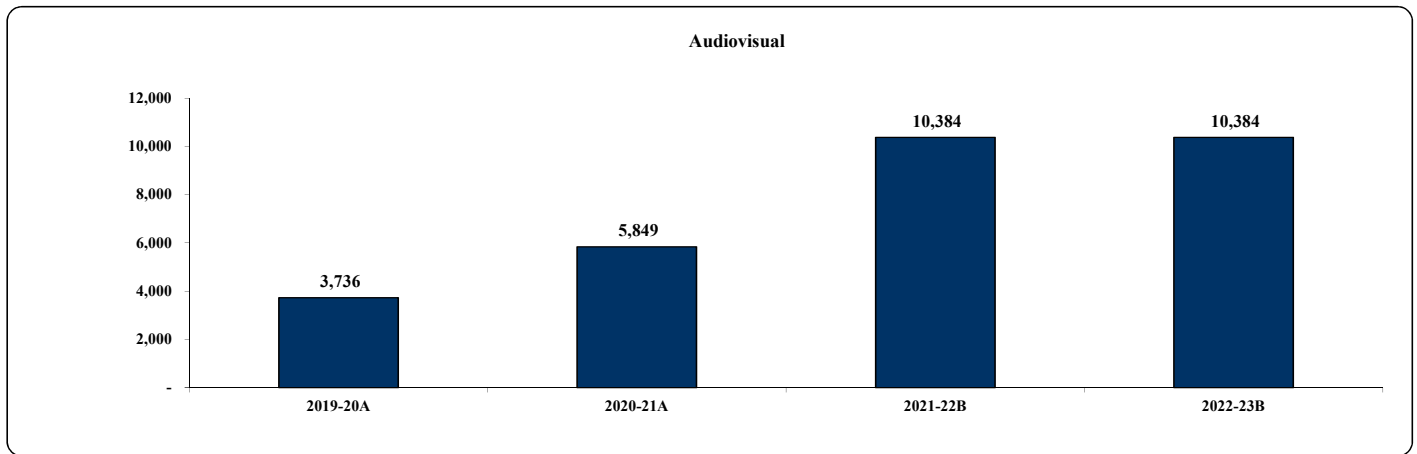
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	322,959	318,851	331,357	357,294	357,294	357,294
Classified	566,736	548,854	532,298	516,226	516,226	516,226
Licensed Temporary	598	934	557	557	557	557
Classified Temporary	-	136	220	220	220	220
Classified Overtime	5,748	4,589	6,240	6,240	6,240	6,240
Extra Duty Compensation	1,286	2,659	1,230	2,502	2,502	2,502
Insurance Opt Out	9,355	7,574	6,473	6,473	6,473	6,473
Staff Appreciation Stipend			19,569		-	-
SALARIES & WAGES	906,681	883,596	897,944	889,511	889,511	889,511
PERS	297,328	285,486	254,490	257,981	257,981	257,981
Social Security	54,654	53,390	55,765	55,243	55,243	55,243
Medicare	12,782	12,486	13,042	12,920	12,920	12,920
Workers Compensation	3,783	3,865	4,065	4,116	4,116	4,116
Unemployment	907	884	880	891	891	891
Health Insurance	257,735	236,998	273,426	300,451	300,451	300,451
Life Insurance	287	269	276	314	314	314
TSA Exec ER Paid	12,586	12,966	11,100	9,275	9,275	9,275
Long Term Disability	2,492	2,925	1,244	1,885	1,885	1,885
125 Plan Ins Opt Out	7,400	8,600	6,000	7,600	7,600	7,600
TSA Classified ER Paid Health Insurance Option Health In	8,208	7,460	3,759	10,000	10,000	10,000
BENEFITS	658,162	625,329	624,046	660,675	660,675	660,675
Travel - Out of District	-	-	500	500	500	500
Other Licensed Subs	3,876	-	-	-	-	-
Other Classified Subs	2,890	-	1,500	1,500	1,500	1,500
PURCHASED SERVICES	6,772	-	2,000	2,000	2,000	2,000
Supplies and Materials	12,150	15,695	9,850	9,250	9,250	9,250
Textbooks	-	-	10,000	10,000	10,000	10,000
Library Books	71,293	102,842	69,900	69,900	69,900	69,900
Periodicals	5,915	1,555	6,325	6,325	6,325	6,325
Non-Consumables	-	798	1,000	1,000	1,000	1,000
Software	15,363	4,041	5,500	5,500	5,500	5,500
Accelerated Reader Software	56,424	14,561	53,200	43,200	43,200	43,200
Hardware Under \$5000	280	-	-	-	-	-
SUPPLIES	161,424	139,492	155,775	145,175	145,175	145,175
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	362	150	138	125	125	125
OTHER OBJECTS	362	150	138	125	125	125
SCHOOL LIBRARIES	1,733,400	1,648,568	1,679,903	1,697,486	1,697,486	1,697,486



Function 2222 includes staff, services, books, periodicals, technology, supplies, and other resources for school libraries. Each of our elementary schools has one Media Center Technician. The middle and high schools have a Media Specialist as well as a Media Center Assistant. FY22-23 Budget spending is \$1.69M, which is relatively flat to the prior year. Step and COLA increases are offset by the one-time working staff appreciation stipend in FY21-22. Staffing is 20.97 FTE and includes 1.0 additional FTE for a media tech to prepare for the Oakdale Middle School.

General Fund Detail Budget - 2223 Audiovisual

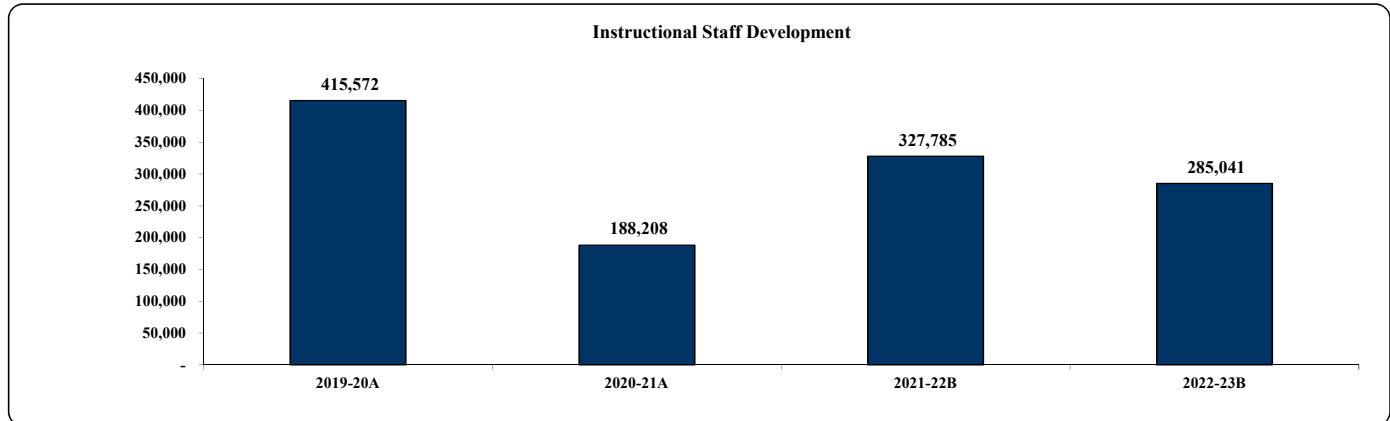
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-
Supplies and Materials	2,026	2,178	4,900	4,900	4,900	4,900
Non-Consumables	829	1,336	1,584	1,584	1,584	1,584
Hardware Under \$5000	132	2,336	3,900	3,900	3,900	3,900
SUPPLIES	2,986	5,849	10,384	10,384	10,384	10,384
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	750	-	-	-	-	-
OTHER OBJECTS	750	-	-	-	-	-
AUDIOVISUAL	3,736	5,849	10,384	10,384	10,384	10,384



Function 2223 includes materials, supplies, and equipment for multimedia services used by instructional and administrative staff. Expenditures are based on need and are flat compared to prior years.

General Fund Detail Budget - 2240 Instructional Staff Development

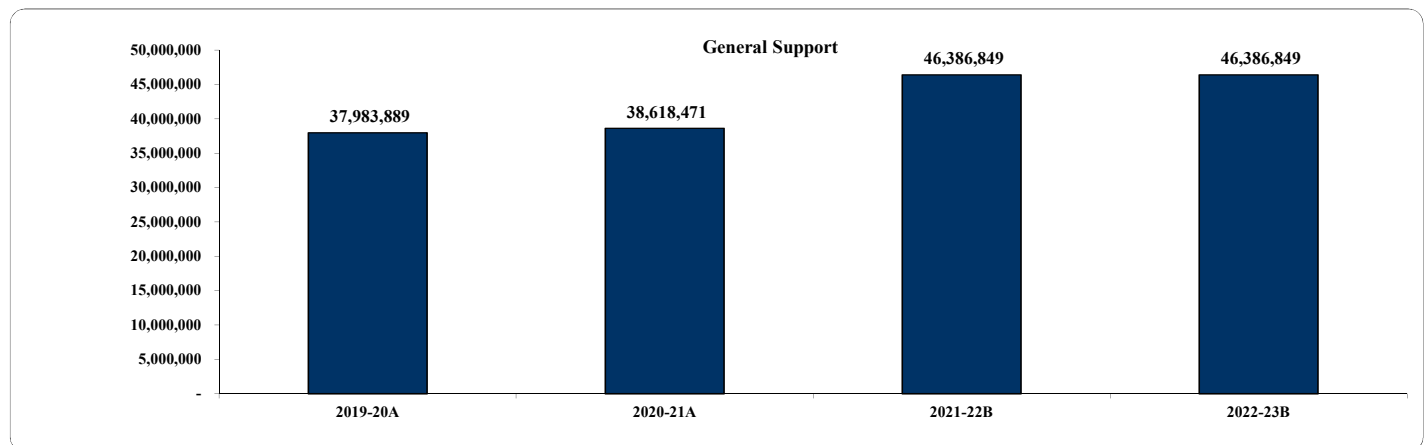
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	56,639	49,729	52,270	25,975	25,975	25,975
Administrators Salaries	111,826	2,170	-	3,816	3,816	3,816
Licensed Substitutes	188	-	-	-	-	-
Classified Substitutes	-	-	-	-	-	-
Licensed Temporary	34,357	54,073	74,182	74,182	74,182	74,182
Classified Temporary	5,231	786	-	-	-	-
Classified Overtime	284	-	227	227	227	227
Staff Appreciation Stipend			2,768		-	-
SALARIES & WAGES	208,524	106,759	129,447	104,200	104,200	104,200
PERS	56,719	36,963	31,196	20,282	20,282	20,282
Social Security	12,799	6,421	10,152	8,587	8,587	8,587
Medicare	2,993	1,501	2,374	2,008	2,008	2,008
Workers Compensation	758	544	744	640	640	640
Unemployment	208	107	161	139	139	139
Health Insurance	36,397	11,274	30,000	30,000	30,000	30,000
Life Insurance	82	18	-	110	110	110
TSA Exec ER Paid	60	486	5,000	4,575	4,575	4,575
Long Term Disability	355	330	711	-	-	-
FSA/HSA	600	-	9,000	-	-	-
TSA Classified ER Paid Health Insurance Option Health In	3	-	-	-	-	-
BENEFITS	110,974	57,644	89,338	66,341	66,341	66,341
Professional Growth	-	3,919	15,000	25,000	25,000	25,000
Professional Instr. Services	282	7,425	33,500	16,500	16,500	16,500
Pupil Transportation	-	-	3,000	3,000	3,000	3,000
Travel - In District	-	-	-	500	500	500
Travel - Out of District	4,413	1,803	10,000	10,000	10,000	10,000
Professional Services	255	5,097	2,000	2,000	2,000	2,000
Other Licensed Subs	75,051	475	33,000	33,000	33,000	33,000
Other Classified Subs	4,138	832	1,300	1,300	1,300	1,300
PURCHASED SERVICES	84,138	19,551	97,800	91,300	91,300	91,300
Supplies and Materials	9,643	1,971	8,000	8,000	8,000	8,000
Software	-	-	-	12,000	12,000	12,000
SUPPLIES	9,643	1,971	8,000	20,000	20,000	20,000
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	2,293	2,283	3,200	3,200	3,200	3,200
OTHER OBJECTS	2,293	2,283	3,200	3,200	3,200	3,200
INSTR. STAFF DEVELOPMENT	415,572	188,208	327,785	285,041	285,041	285,041



Function 2240 supports activities designed to train licensed and non-licensed staff in the training and use of District instructional resources and best teaching practices to improve instruction. The FY22-23 Budget of \$0.28M is lower than the FY21-22 Budget by -\$42K, or -13%. This function contains additional stipends for experienced teachers to mentor new teachers who join the district. This function includes training for mentors, new teacher orientation, Canvas Catalog (a professional development platform), and contracted services for training of new teachers in the various resources. The FTE is 4.9, which is flat to the prior year.

General Fund Expenditures - General Support Functions

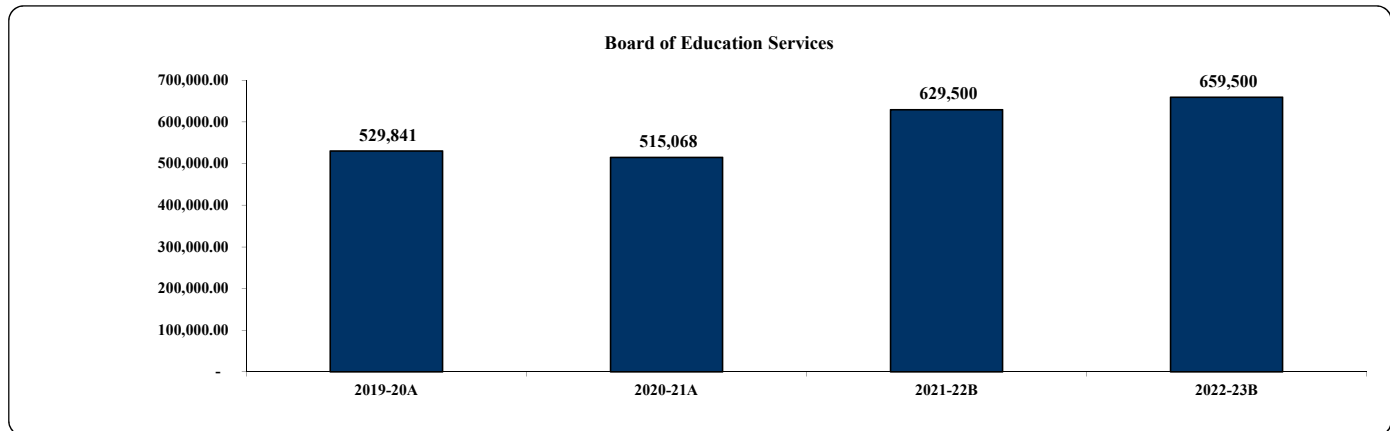
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Board of Education	529,841	515,068	629,500	659,500	659,500	659,500
Office of Superintendent	1,680,328	1,326,736	1,217,674	1,094,561	1,094,561	1,094,561
Communications		249,256	452,147	560,218	560,218	560,218
Office of the Educational Directors	462,654	86,778	-	-	-	-
Teaching and Learning		1,387,606	1,589,619	1,572,174	1,572,174	1,572,174
Secondary Athletics	-	-	-	-	-	-
Office of the Principal	8,677,914	8,978,090	8,986,786	9,672,331	9,672,331	9,672,331
Business Services	775,926	849,437	1,106,170	1,116,883	1,116,883	1,116,883
Other Fiscal Services	40,802	47,587	91,000	55,333	55,333	55,333
Custodial	4,794,311	5,055,923	5,431,790	5,647,241	5,647,241	5,647,241
Maintenance Services	6,662,016	6,892,749	7,644,561	8,472,028	8,472,028	8,472,028
Vehicle Maintenance	117,080	112,479	110,000	110,000	110,000	110,000
Building Security	94,246	110,126	108,000	108,000	108,000	108,000
Student Transportation	5,743,264	3,768,025	5,281,323	6,225,036	6,225,036	6,225,036
Purchasing and Distribution	700,469	652,617	622,170	661,168	661,168	661,168
Printing and Publishing	232,953	198,735	286,342	225,634	225,634	225,634
Human Resources	1,113,029	1,380,044	1,737,759	1,793,545	1,793,545	1,793,545
Information Technology	878,034	1,558,038	1,872,102	4,032,018	4,032,018	4,032,018
Network and Telecommunications	4,160,253	3,951,946	4,404,807	2,425,000	2,425,000	2,425,000
Early Retirement	1,320,772	1,497,229	1,808,942	1,956,179	1,956,179	1,956,179
GENERAL SUPPORT	37,983,889	38,618,471	43,380,692	46,386,849	46,386,849	46,386,849



The FY22-23 Budget for the General Support functions is \$46.38M, up \$3.0M (6.9%) from the FY21-22 Budget. This is mainly due to an expected increase in Student Transportation and Maintenance Services. The total FTE in these functions is 284.87 FTE, which is 3.62 FTE more than the prior year due to a small increase in the communications function (0.62 FTE) and the following FTE increases for the new Oakdale Middle School: 1.0 FTE Principal, 1.0 FTE Assistant Principal, and 1.0 FTE Office Manager. Spending variances compared to the FY22-23 Budget for each function are described in the following pages.

General Fund Detail Budget - 2310 Board of Education Services

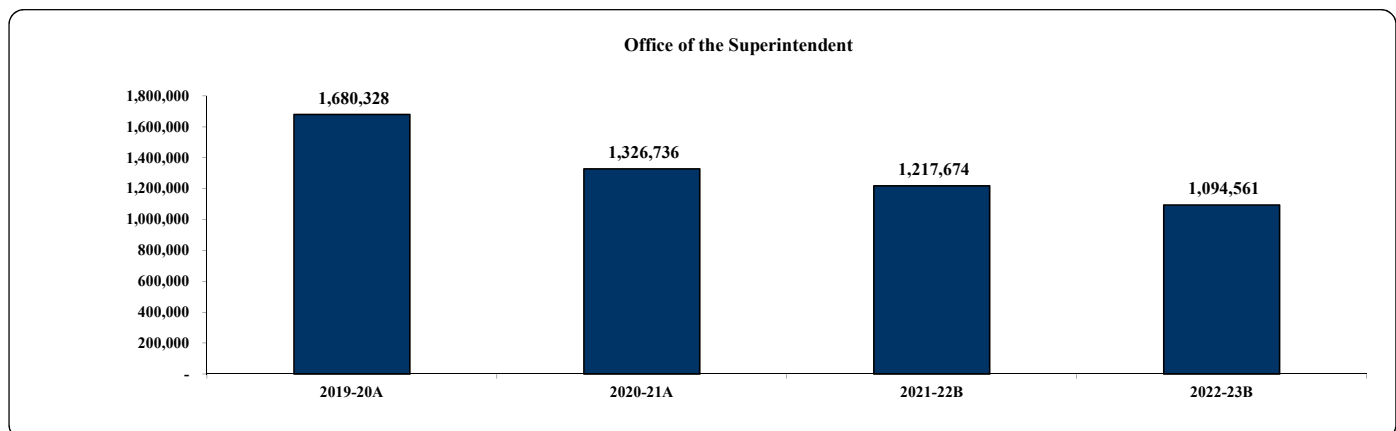
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Rental Expense	205	-	-	-	-	-
Travel - In District	300	180	500	500	500	500
Travel - Out of District	14,084	-	10,000	10,000	10,000	10,000
Advertising	794	1,608	-	-	-	-
Audit	39,400	41,010	40,000	40,000	40,000	40,000
Legal	50,089	25,927	60,000	60,000	60,000	60,000
Elections	-	20,946	-	-	20,000	20,000
Professional Services	24,550	8,750	25,000	25,000	25,000	25,000
PURCHASED SERVICES	129,422	98,421	135,500	135,500	155,500	155,500
Supplies and Materials	5,506	2,592	7,000	7,000	7,000	7,000
SUPPLIES	5,506	2,592	7,000	7,000	7,000	7,000
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	20,141	17,613	27,000	27,000	27,000	27,000
Liability Insurance	344,772	394,366	450,000	460,000	460,000	460,000
Legal Settlements	30,000	2,076	10,000	30,000	10,000	10,000
OTHER OBJECTS	394,913	414,055	487,000	517,000	497,000	497,000
BOARD OF EDUCATION SERVICES	529,841	515,068	629,500	659,500	659,500	659,500



Function 2310 includes expenses for policy development, audits, legal services, elections, dues, liability insurance and other responsibilities of the governing body. FY22-23 spending remains relatively equal to the current year, with a slight increase due to liability insurance.

General Fund Detail Budget - 2321 Office of the Superintendent

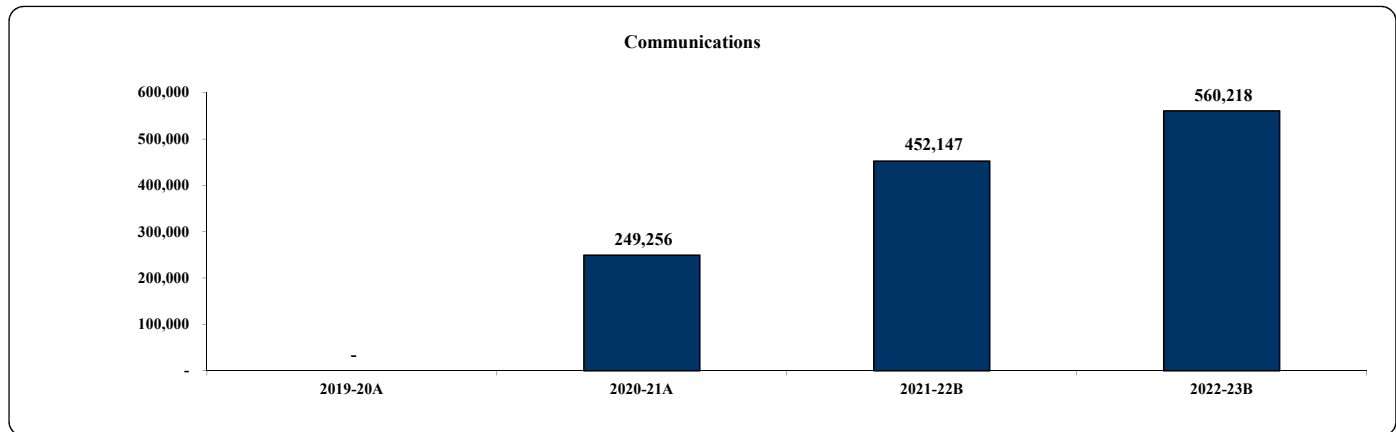
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Classified	209,586	184,338	150,083	149,433	149,433	149,433
Administrators Salaries	728,879	637,292	626,035	480,392	480,392	480,392
Classified Temporary	10,426	-	4,102	4,102	4,102	4,102
Classified Overtime	-	-	672	672	672	672
Staff Appreciation Stipend			978		-	-
SALARIES & WAGES	948,891	821,631	781,870	634,599	634,599	634,599
PERS	284,785	209,819	173,846	160,635	160,635	160,635
Social Security	54,341	36,736	43,802	39,345	39,345	39,345
Medicare	13,478	11,716	10,244	9,202	9,202	9,202
Workers Compensation	3,454	3,852	3,608	2,932	2,932	2,932
Unemployment	1,135	822	781	635	635	635
Health Insurance	113,870	77,616	75,810	100,203	100,203	100,203
Life Insurance	313	144	55	28	28	28
TSA-Employer Paid	32,560	24,800	7,700	1,710	1,710	1,710
Long Term Disability	485	569	196	1,360	1,360	1,360
FSA/HSA	5,050	2,250	3,600	2,400	2,400	2,400
TSA Classified ER Paid Health Insurance Option Health In	4,438	3,439	1,463	14,813	14,813	14,813
BENEFITS	513,909	371,762	321,104	333,262	333,262	333,262
Professional Growth	-	4,980	5,000	5,000	5,000	5,000
Professional Instr. Services	500	-	-	-	-	-
Rental Expense	890	465	-	-	-	-
Travel - In District	316	631	1,250	1,250	1,250	1,250
Travel - Out of District	20,946	12,678	16,000	16,000	16,000	16,000
Postage	20,698	32,899	25,000	25,000	25,000	25,000
Advertising	7,617	124	2,500	2,500	2,500	2,500
Legal	7,195	21,604	20,000	20,000	20,000	20,000
Professional Services	108,739	25,769	30,000	30,000	30,000	30,000
PURCHASED SERVICES	166,901	99,150	99,750	99,750	99,750	99,750
Supplies and Materials	45,745	26,218	8,000	20,000	20,000	20,000
Textbooks	-	2,984	-	-	-	-
Periodicals	348	474	450	450	450	450
Software	92	-	-	-	-	-
SUPPLIES	46,210	29,676	8,450	20,450	20,450	20,450
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	4,131	4,518	6,500	6,500	6,500	6,500
Liability Insurance	285	-	-	-	-	-
OTHER OBJECTS	4,416	4,518	6,500	6,500	6,500	6,500
SUPERINTENDENT'S OFFICE	1,680,328	1,326,736	1,217,674	1,094,561	1,094,561	1,094,561



Function 2321 includes services, supplies, travel, postage, materials and staff to support the Superintendent's office. The FY22-23 budgeted spending is \$1.0M, \$0.12M (-10.1%) lower than the FY21-22 budget. The decrease in salaries and wages is due to the transfer of 1.0 FTE to the Human Resources department compared to the adopted FY21-22 budget. Staffing for this department is 3.73 FTE.

General Fund Detail Budget - 2322 Communications

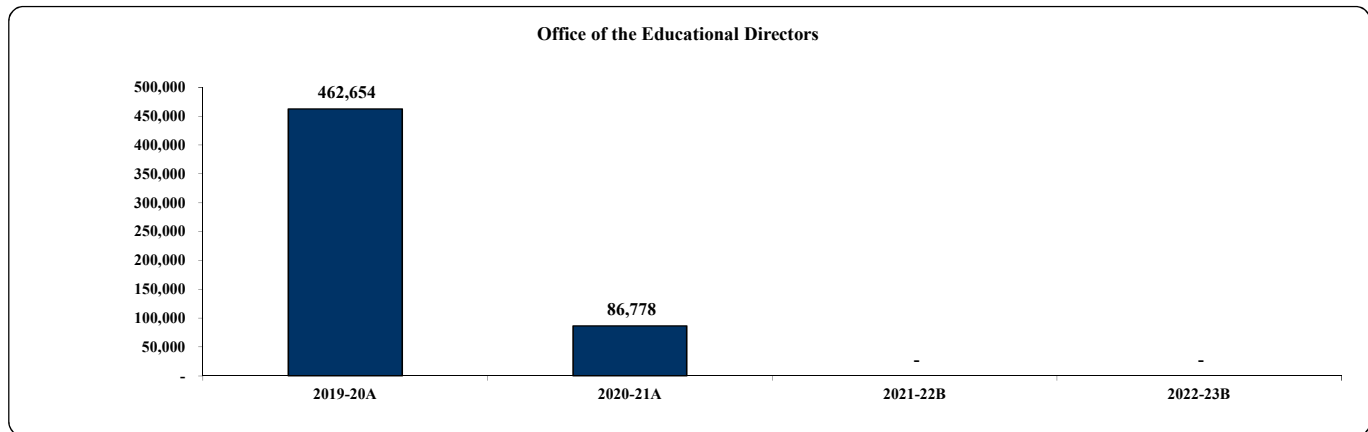
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Classified	-	8,015	133,227	162,329	162,329	162,329
Administrators Salaries	-	103,167	131,114	141,774	141,774	141,774
Classified Overtime	-	187	-	-	-	-
Insurance Opt Out	-	200	-	-	-	-
Staff Appreciation Stipend	-	-	978	-	-	-
SALARIES & WAGES	-	111,569	265,319	304,103	304,103	304,103
PERS	-	30,533	61,165	77,065	77,065	77,065
Social Security	-	6,843	14,900	18,854	18,854	18,854
Medicare	-	1,600	3,485	4,409	4,409	4,409
Workers Compensation	-	530	1,037	1,405	1,405	1,405
Unemployment	-	112	225	304	304	304
Health Insurance	-	14,170	35,118	46,395	46,395	46,395
Life Insurance	-	38	41	41	41	41
TSA-Employer Paid	-	-	3,600	5,480	5,480	5,480
Long Term Disability	-	-	6	661	661	661
FSA/HSA	-	600	1,200	2,200	2,200	2,200
TSA Classified ER Paid Health Insurance Option Health In	-	1,245	1,400	600	600	600
BENEFITS	-	55,670	122,177	157,415	157,415	157,415
Travel - In District	-	266	-	-	-	-
Travel - Out of District	-	4,332	4,450	5,500	5,500	5,500
Advertising	-	7,310	13,000	16,000	16,000	16,000
Professional Services	-	67,088	42,000	65,000	65,000	65,000
PURCHASED SERVICES	-	78,996	59,450	86,500	86,500	86,500
Supplies and Materials	-	1,330	4,200	4,200	4,200	4,200
Non-Consumables	-	-	-	5,000	5,000	5,000
SUPPLIES	-	1,330	4,200	9,200	9,200	9,200
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	-	1,691	1,000	3,000	3,000	3,000
OTHER OBJECTS	-	1,691	1,000	3,000	3,000	3,000
SUPERINTENDENT'S OFFICE	-	249,256	452,147	560,218	560,218	560,218



The communications office supports schools and students by coordinating communication with families, staff, and our community. The team is the primary point of contact for the news media and manages all District and school websites and social media. MSD values the input of staff, families, and community members and the communications department works to gather feedback from all stakeholders using a variety of mechanisms. The communications department also produces publications and videos, and keeps families and staff up-to-date on the latest District news and information using a mass notification system. Professional services includes signs for the District to help inform the public of events as well to keep buildings up to date. This function includes 4.0 FTE, 0.62 FTE higher than the prior year. This is due to a restructure of this department to strengthen outreach to families to help mitigate a decrease in the enrollment, partly caused by COVID-19.

General Fund Detail Budget - 2325/2326 Office of the Educational Directors

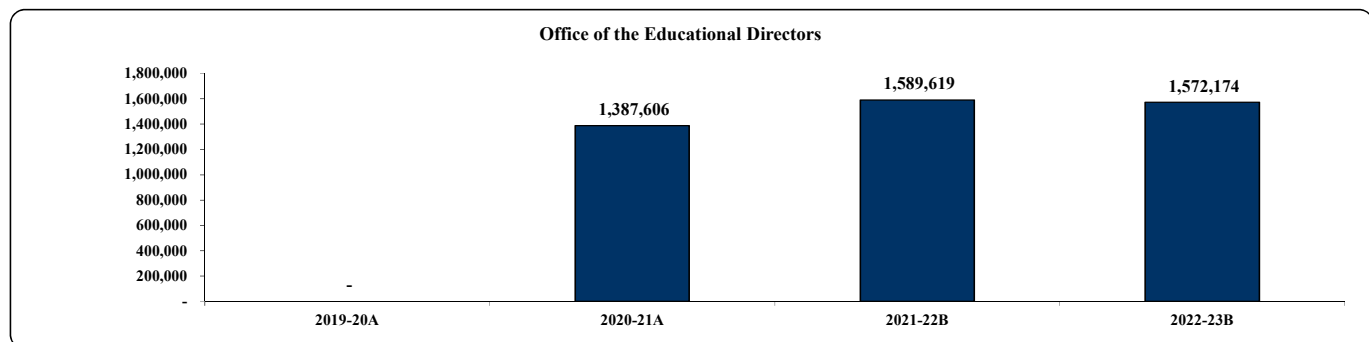
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Classified	120,308	13,543	-	-	-	-
Administrators Salaries	130,858	-	-	-	-	-
Classified Overtime	3,897	2,340	-	-	-	-
Insurance Opt Out	2,400	600	-	-	-	-
SALARIES & WAGES	257,463	16,554	-	-	-	-
PERS	83,478	5,175	-	-	-	-
Social Security	15,708	983	-	-	-	-
Medicare	3,674	230	-	-	-	-
Workers Compensation	983	111	-	-	-	-
Unemployment	257	17	-	-	-	-
Health Insurance	32,340	9,068	-	-	-	-
Life Insurance	97	23	-	-	-	-
TSA - ER Paid	7,493	1,649	-	-	-	-
Long Term Disability	318	373	-	-	-	-
FSA/HSA	1,200	-	-	-	-	-
TSA Classified ER Paid Health Insurance Option Health In	1,200	-	-	-	-	-
BENEFITS	146,748	17,629	-	-	-	-
Professional Growth	-	-	-	-	-	-
Professional Instr. Services	19,101	-	-	-	-	-
Travel - Out of District	2,757	-	-	-	-	-
Postage	31,596	51,612	-	-	-	-
Professional Services - Tech & Instructional	1,275	-	-	-	-	-
PURCHASED SERVICES	54,729	51,612	-	-	-	-
Supplies and Materials	2,871	983	-	-	-	-
SUPPLIES	2,871	983	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	843	-	-	-	-	-
OTHER OBJECTS	843	-	-	-	-	-
EDUCATIONAL DIRECTORS	462,654	86,778	-	-	-	-



The funding and FTE for this function were moved to a new function, 2327, for the department of the Educational Directors. See the next page for details.

General Fund Detail Budget - 2327 Teaching and Learning

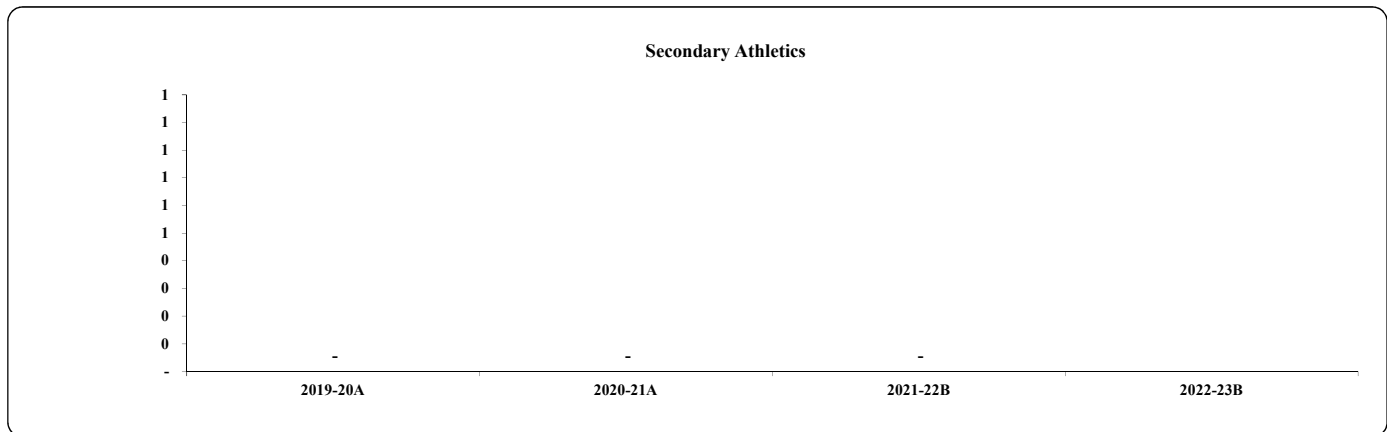
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	-	114,379	163,416	88,164	88,164	88,164
Classified		187,295	134,892	190,965	190,965	190,965
Administrators Salaries		551,058	628,115	691,608	691,608	691,608
Licensed Temporary		5,829	-	-	-	-
Classified Temporary		786	-	-	-	-
Classified Overtime		7,915	8,500	8,500	8,500	8,500
Insurance Opt Out		1,800	2,400	2,400	2,400	2,400
Staff Appreciation Stipend			3,980		-	-
SALARIES & WAGES	-	869,062	941,302	981,637	981,637	981,637
PERS		281,643	282,763	274,218	274,218	274,218
Social Security		52,040	55,261	60,862	60,862	60,862
Medicare		12,171	12,924	14,234	14,234	14,234
Workers Compensation		4,022	4,065	4,535	4,535	4,535
Unemployment		869	880	982	982	982
Health Insurance		84,385	126,738	101,414	101,414	101,414
Life Insurance		161	97	138	138	138
TSA - ER Paid		26,150	12,250	3,000	3,000	3,000
Long Term Disability		-	515	2,056	2,056	2,056
FSA/HSA		3,600	6,600	3,000	3,000	3,000
TSA Classified ER Paid Health Insurance Option Health Insurance Option		1,200	1,824	28,999	28,999	28,999
BENEFITS	-	466,240	503,916	493,437	493,437	493,437
Professional Growth		-	45,000	25,000	25,000	25,000
Professional Instr. Services		20,600	25,000	34,350	34,350	34,350
Rental Expense		18,999	-	-	-	-
Travel - Out of District		458	25,000	10,000	10,000	10,000
Postage		-	30,000	15,000	15,000	15,000
PURCHASED SERVICES	-	40,907	125,000	84,350	84,350	84,350
Supplies and Materials		8,110	6,000	5,000	5,000	5,000
Non-Consumables		-	10,000	5,000	5,000	5,000
Software		119	-	-	-	-
Hardware Under \$5000		549	-	-	-	-
SUPPLIES	-	8,778	16,000	10,000	10,000	10,000
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships		2,619	3,400	2,750	2,750	2,750
OTHER OBJECTS	-	2,619	3,400	2,750	2,750	2,750
EDUCATIONAL DIRECTORS	-	1,387,606	1,589,619	1,572,174	1,572,174	1,572,174



Function 2327 provides the direction and management for all elementary and secondary education, instruction, and operations. It includes staff, services, travel, professional development for staff, and supplies. The prior year's organization of this function was split into two departments, one for elementary education and one for secondary education. The FY22-23 Budget of \$1.57M includes \$34K for YouthTruth, a student survey that provides administrators with ongoing information regarding student engagement for 6-12 grade students. Increases include a budget for professional learning for the staff in this department. Staffing for this function is 9.27 FTE and includes 1 Deputy Superintendent, 3 Directors, .8 Teaching and Learning Coordinator, 47 Analyst, 1 Teacher on Special Assignment (TOSA), and 3 Administrative Assistants.

General Fund Detail Budget - 2329 Secondary Athletics

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Classified	-		-	-	-	-
SALARIES & WAGES	-					-
Social Security	-		-	-	-	-
Medicare	-		-	-	-	-
Workers Compensation	-		-	-	-	-
BENEFITS	-					-
PURCHASED SERVICES	-					-
SUPPLIES	-					-
CAPITAL OUTLAY	-					-
OTHER OBJECTS	-					-
SECONDARY ATHLETICS	-					-



Function 2329 was used for Secondary Athletics. Currently these jobs are being charged to the Special Revenue Secondary Athletics fund (p.114) for functions 1122 and 1132 as needed for game management.

Notes Page

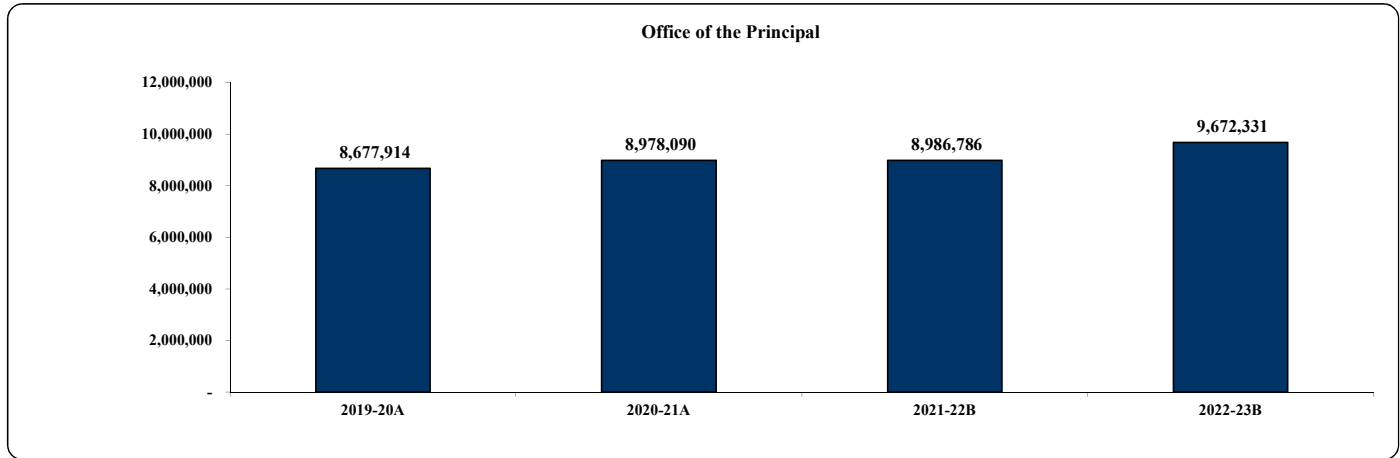


General Fund Detail Budget - 2410 Office of the Principal

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	1,251	-	73,915	42,400	42,400	42,400
Classified	1,993,767	2,126,435	1,991,451	2,234,936	2,234,936	2,234,936
Administrators Salaries	3,142,282	3,291,990	3,322,353	3,624,903	3,624,903	3,624,903
Licensed Temporary	901	-	-	-	-	-
Classified Temporary	3,137	11,747	64,627	64,627	64,627	64,627
Classified Overtime	38,274	53,800	62,620	62,620	62,620	62,620
Extra Duty Compensation	-	-	-	-	-	-
Insurance Opt Out	17,073	21,981	6,532	6,532	6,532	6,532
Staff Appreciation Stipend			93,820		-	-
SALARIES & WAGES	5,196,685	5,505,953	5,615,319	6,036,018	6,036,018	6,036,018
PERS	1,543,422	1,639,771	1,425,488	1,594,963	1,594,963	1,594,963
Social Security/Medicare	311,510	331,609	347,284	375,255	375,255	375,255
Medicare	72,853	77,554	81,220	87,761	87,761	87,761
Workers Compensation	18,738	24,858	24,409	27,963	27,963	27,963
Unemployment	5,197	5,506	5,283	6,052	6,052	6,052
Health Insurance	1,271,000	1,168,619	1,163,065	1,230,485	1,230,485	1,230,485
Life Insurance	2,656	1,708	2,518	1,070	1,070	1,070
TSA - ER Paid	37,000	35,800	90,000	81,173	81,173	81,173
Long Term Disability	5,310	6,232	4,363	12,894	12,894	12,894
FSA/HSA	27,000	30,600	25,200	30,000	30,000	30,000
TSA Classified ER Paid Health Insurance Option Health In	60,660	60,575	25,297	31,800	31,800	31,800
BENEFITS	3,355,346	3,382,832	3,194,126	3,479,417	3,479,417	3,479,417
Professional Growth	18,388	8,741	34,900	34,900	34,900	34,900
Travel - In District	3	-	200	200	200	200
Travel - Out of District	11,152	-	16,100	15,055	15,055	15,055
Training - In District	-	-	5,000	-	-	-
Professional Services	167	80	-	-	-	-
Other Licensed Subs	898	123	2,341	2,341	2,341	2,341
Other Classified Subs	19,621	675	14,140	14,140	14,140	14,140
PURCHASED SERVICES	50,267	9,619	72,681	66,636	66,636	66,636
Supplies and Materials	43,522	49,715	67,300	52,300	52,300	52,300
Library Books	23	50	-	-	-	-
Periodicals	-	-	100	100	100	100
Non-Consumables	4,605	2,469	6,600	6,600	6,600	6,600
Software	469	-	-	-	-	-
Hardware	392	2,200	1,300	1,300	1,300	1,300
SUPPLIES	49,012	54,647	75,300	60,300	60,300	60,300
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	25,604	25,039	29,360	29,960	29,960	29,960
Transfers	1,000	-	-	-	-	-
OTHER OBJECTS	26,604	25,039	29,360	29,960	29,960	29,960
OFFICE OF THE PRINCIPAL	8,677,914	8,978,090	8,986,786	9,672,331	9,672,331	9,672,331

General Fund Detail Budget - 2410 Office of the Principal

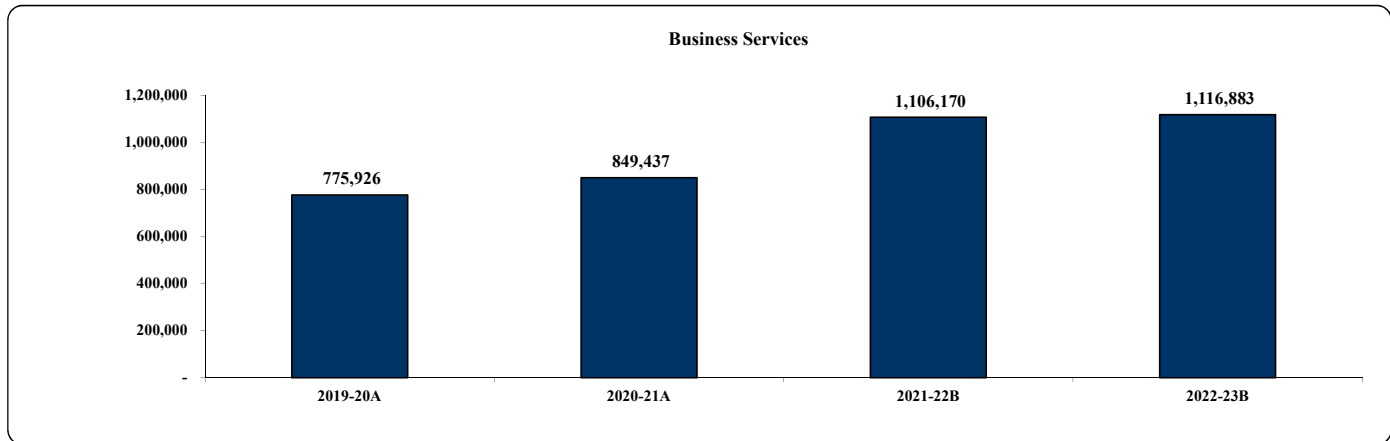
Office of the Principal Continued



Function 2410 includes services, supplies, materials, and staff to support the principals and assistant principals at all 20 Medford non-charter schools. Spending for the FY22-23 Budget is \$9.67M, which is a increase of \$0.685M or 7.6% versus the FY21-22 Budget, and is mainly for contractual wage increases and the addition of 3.0 FTE for the Oakdale Middle School. Staffing across all funds for FY22-23 is 103.88 FTE, and includes 13.5 Assistant Principals for the elementary schools, charged to the SIA grant (pp. 126-127). FTE is an increase of 3.0 FTE: 1.0 FTE Principal, a 1.0 FTE Assistant Principal, and a 1.0 FTE Office Manager for Oakdale Middle School.

General Fund Detail Budget - 2521 Business Services

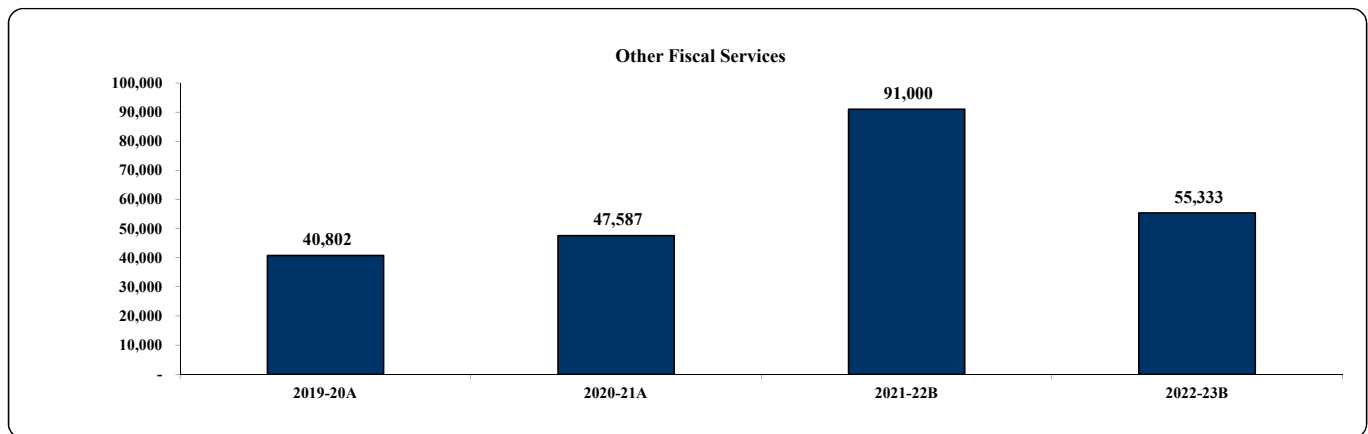
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Classified	282,797	320,069	370,898	456,488	456,488	456,488
Classified Managers	199,113	206,236	309,520	234,373	234,373	234,373
Classified Overtime	2,049	288	1,545	1,545	1,545	1,545
Insurance Opt Out	2,400	2,400	1,800	1,800	1,800	1,800
Staff Appreciation Stipend			7,825		-	-
SALARIES & WAGES	486,359	528,994	691,588	694,205	694,205	694,205
PERS	116,721	138,411	166,970	174,729	174,729	174,729
Social Security/Medicare	29,523	32,082	40,398	43,041	43,041	43,041
Medicare	6,905	7,503	9,448	10,066	10,066	10,066
Workers Compensation	1,799	2,479	2,599	3,207	3,207	3,207
Unemployment	486	529	562	694	694	694
Health Insurance	84,354	99,291	131,128	136,470	136,470	136,470
Life Insurance	103	128	110	138	138	138
TSA - ER Paid	5,000	4,000	6,150	8,731	8,731	8,731
Long Term Disability	686	805	328	1,509	1,509	1,509
FSA/HSA	6,000	4,000	3,000	3,000	3,000	3,000
TSA Classified ER Paid Health Insurance Option	4,780	6,328	3,387	4,000	4,000	4,000
BENEFITS	256,357	295,556	364,082	385,585	385,585	385,585
Travel - In District	37	-	-	-	-	-
Travel - Out of District	9,745	-	10,000	8,805	8,805	8,805
Training - In District	758	-	-	-	-	-
Postage	-	-	11,000	10,012	10,012	10,012
Advertising	-	399	-	-	-	-
Professional Services	46	2,100	-	-	-	-
PURCHASED SERVICES	10,585	2,499	21,000	18,816	18,816	18,816
Supplies and Materials	5,376	10,762	5,000	2,923	2,923	2,923
Non-Consumables	-	1,557	3,000	556	556	556
Software	384	-	-	-	-	-
SUPPLIES	5,760	12,319	8,000	3,479	3,479	3,479
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	16,864	10,070	21,500	14,798	14,798	14,798
OTHER OBJECTS	16,864	10,070	21,500	14,798	14,798	14,798
BUSINESS SERVICES	775,926	849,437	1,106,170	1,116,883	1,116,883	1,116,883



Function 2521 provides the direction, management, and oversight for all District fiscal services, including accounting, accounts payable, audits, processing payroll for over 1,500 employees, and budgeting. This function includes services, supplies and staff to support the Financial Controller. FY22-23 spending of \$1.1M and 8.8 FTE are flat to the prior year.

General Fund Detail Budget - 2529 Other Fiscal Services

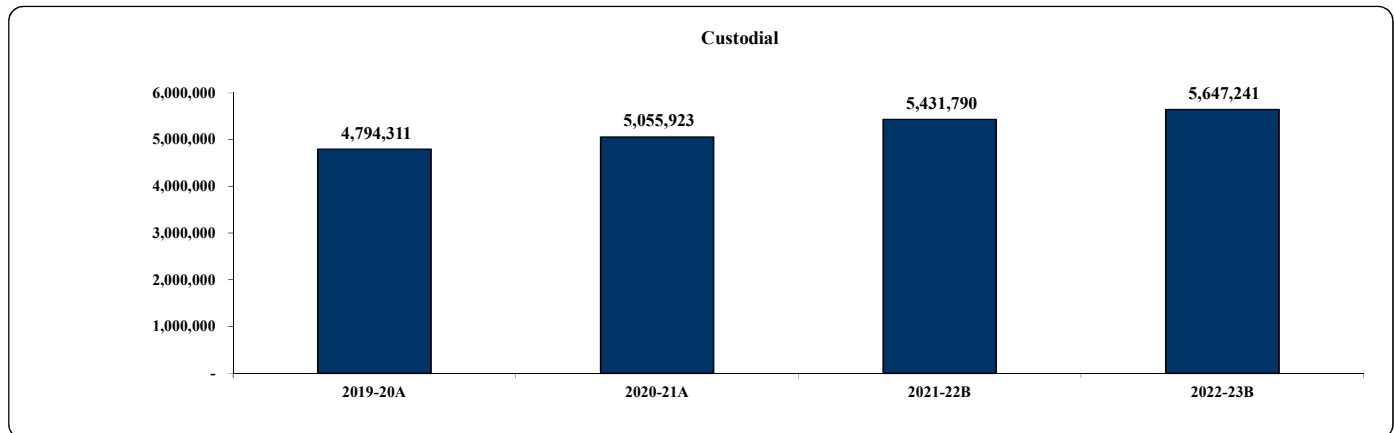
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Advertising	383	-	-	-	-	-
Professional Services	20,131	33,382	30,000	22,480	22,480	22,480
PURCHASED SERVICES	20,514	33,382	30,000	22,480	22,480	22,480
Supplies and Materials	-	-	500	-	-	-
Non-Consumables	-	-	500	-	-	-
SUPPLIES	-	-	1,000	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	20,288	14,205	60,000	32,853	32,853	32,853
OTHER OBJECTS	20,288	14,205	60,000	32,853	32,853	32,853
OTHER FISCAL SERVICES	40,802	47,587	91,000	55,333	55,333	55,333



Function 2529 includes services, supplies, and bank fees. Expenses are primarily for services for PowerSchool Business Plus Software maintenance and ad hoc support consulting, administrative expenses related to Section 125 flexible spending, GASB 73 and GASB 74 Other Post Employment Benefit actuarial work, and ad hoc benefits consulting such as consulting for compensation and benefits analysis. Spending for FY22-23 is relatively flat to prior year spending.

General Fund Detail Budget - 2542 Custodial

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Classified	2,523,609	2,641,182	2,738,811	3,092,268	3,092,268	3,092,268
Classified Substitutes	183,140	96,083	180,702	180,702	180,702	180,702
Classified Temporary	1,387	5,573	1,000	1,000	1,000	1,000
Classified Overtime	26,542	18,272	22,734	22,734	22,734	22,734
Insurance Opt Out	9,400	12,750	8,523	8,523	8,523	8,523
Staff Appreciation Stipend			58,848		-	-
SALARIES & WAGES	2,744,078	2,773,860	3,010,617	3,305,227	3,305,227	3,305,227
PERS	712,478	725,029	776,677	824,900	824,900	824,900
Social Security	165,318	167,522	195,712	204,924	204,924	204,924
Medicare	38,663	39,178	45,771	47,926	47,926	47,926
Workers Compensation	13,199	16,209	14,312	15,270	15,270	15,270
Unemployment	2,738	2,738	3,098	3,305	3,305	3,305
Health Insurance	731,769	668,065	782,240	799,452	799,452	799,452
Life Insurance	855	891	966	852	852	852
TSA - ER Paid	39,400	39,800	39,200	30,681	30,681	30,681
Long Term Disability	7,004	8,220	3,015	6,803	6,803	6,803
FSA/HSA	30,400	20,632	19,000	21,500	21,500	21,500
TSA Classified ER Paid Health Insurance Option Health In	28,022	31,136	14,157	35,400	35,400	35,400
BENEFITS	1,769,847	1,719,420	1,894,148	1,991,014	1,991,014	1,991,014
Repair/Maintenance	417	1,556	15,000	15,000	15,000	15,000
Rental Expense	-	328,253	180,000	-	-	-
Other Classified Subs	-	-	46,025	-	-	-
PURCHASED SERVICES	417	329,809	241,025	15,000	15,000	15,000
Supplies and Materials	222,493	179,914	221,000	286,000	286,000	286,000
Non-Consumables	53,937	42,117	30,000	30,000	30,000	30,000
SUPPLIES	276,429	222,031	251,000	316,000	316,000	316,000
Equipment - Replacement	3,540	10,684	35,000	20,000	20,000	20,000
CAPITAL OUTLAY	3,540	10,684	35,000	20,000	20,000	20,000
Dues/Fees/Memberships	-	120	-	-	-	-
OTHER OBJECTS	-	120	-	-	-	-
CUSTODIAL	4,794,311	5,055,923	5,431,790	5,647,241	5,647,241	5,647,241



Function 2542 includes services, supplies, equipment, materials, utilities, and staff used to clean and operate all schools, auxiliary buildings, and grounds. Spending for FY22-23 is \$5.6M, an increase of \$0.21M (3.97%). Staffing for FY22-23 is 77.0 FTE. Supplies and materials include cleaning products and necessary items to clean all MSD facilities. Rental expenses have been moved to the maintenance function, 2544.

Notes Page

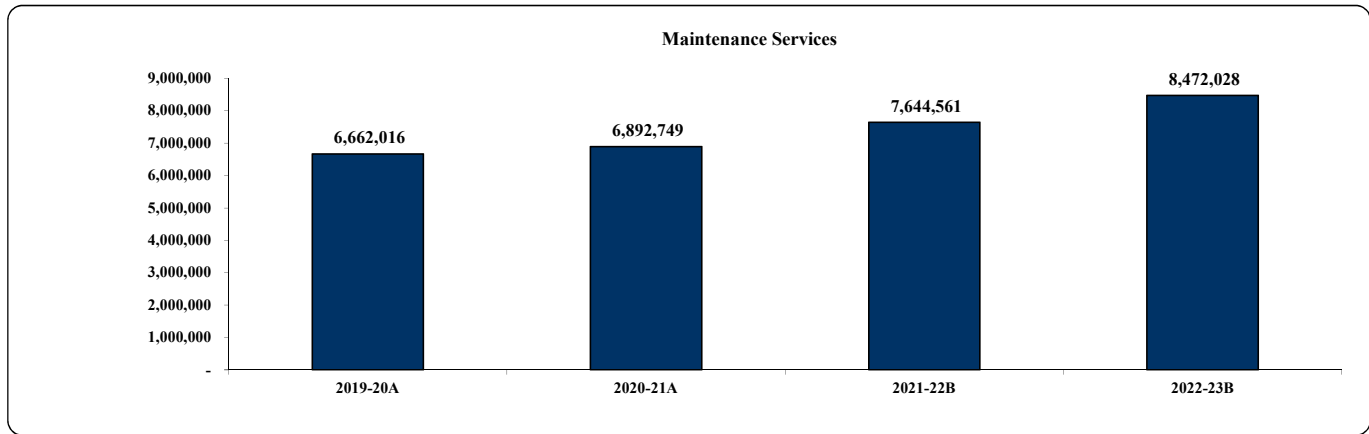


General Fund Detail Budget - 2544 Maintenance Services

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Classified	1,416,228	1,406,600	1,471,950	1,640,412	1,640,412	1,640,412
Classified Managers	129,987	137,368	140,792	157,633	157,633	157,633
Classified Substitutes	-	2,277	-	-	-	-
Classified Temporary	158,727	120,078	196,916	211,983	211,983	211,983
Classified Overtime	57,309	33,020	67,149	67,149	67,149	67,149
Insurance Opt Out	6,975	5,875	825	825	825	825
Staff Appreciation Stipend			27,433		-	-
SALARIES & WAGES	1,769,226	1,705,218	1,905,066	2,078,002	2,078,002	2,078,002
PERS	460,426	467,185	475,123	492,209	492,209	492,209
Social Security	105,056	102,832	124,314	128,836	128,836	128,836
Medicare	24,569	24,049	29,073	30,131	30,131	30,131
Workers Compensation	7,980	9,561	8,932	9,600	9,600	9,600
Unemployment	1,738	1,700	1,933	2,078	2,078	2,078
Health Insurance	380,284	375,330	452,730	414,578	414,578	414,578
Life Insurance	397	392	400	345	345	345
TSA - ER Paid	16,008	22,473	18,150	11,797	11,797	11,797
Long Term Disability	3,921	4,602	1,419	3,945	3,945	3,945
FSA/HSA	8,600	7,600	6,000	22,200	22,200	22,200
TSA Classified ER Paid Health Insurance Option	14,812	11,667	4,615	19,667	19,667	19,667
BENEFITS	1,023,793	1,027,392	1,122,689	1,135,387	1,135,387	1,135,387
Professional Growth	13,954	27,777	20,000	20,000	20,000	20,000
Repair/Maintenance/Rentals	484,385	383,514	503,000	503,000	503,000	503,000
Rental Expense	20,065	34,158	498,000	712,444	712,444	712,444
Electricity	1,163,979	1,193,277	1,244,606	1,338,250	1,338,250	1,338,250
Natural Gas	255,009	313,576	342,000	457,595	457,595	457,595
Water/Sewage	501,109	566,004	565,000	627,150	627,150	627,150
Garbage	176,298	164,415	200,000	202,000	202,000	202,000
Travel - In District	519	839	1,000	4,000	4,000	4,000
Travel - Out of District	1,878	1,449	6,000	6,000	6,000	6,000
Architects/Engineers Services	30,522	26,082	30,000	30,000	30,000	30,000
Other Licensed Subs	-	237	-	-	-	-
PURCHASED SERVICES	2,647,717	2,711,352	3,409,606	3,900,439	3,900,439	3,900,439
Supplies and Materials	630,219	671,989	509,200	559,200	559,200	559,200
Non-Consumables	151,151	141,636	90,000	90,000	90,000	90,000
Software	8,715	24,029	23,000	33,000	33,000	33,000
Hardware	2,789	-	-	-	-	-
SUPPLIES	792,875	837,654	622,200	682,200	682,200	682,200
Equipment - New	12,850	103,775	20,000	83,000	83,000	83,000
Equipment - Replacement	77,832	102,644	100,000	128,000	128,000	128,000
CAPITAL OUTLAY	90,682	206,420	120,000	211,000	211,000	211,000
Dues/Fees/Memberships	9,953	6,523	5,000	5,000	5,000	5,000
Liability Insurance	6	-	-	-	-	-
Property Insurance Premium	327,765	398,191	460,000	460,000	460,000	460,000
Judgments Against District	-	-	-	-	-	-
OTHER OBJECTS	337,724	404,714	465,000	465,000	465,000	465,000
MAINTENANCE SERVICES	6,662,016	6,892,749	7,644,561	8,472,028	8,472,028	8,472,028

General Fund Detail Budget - 2544 Maintenance Services

2544 Maintenance Services Continued

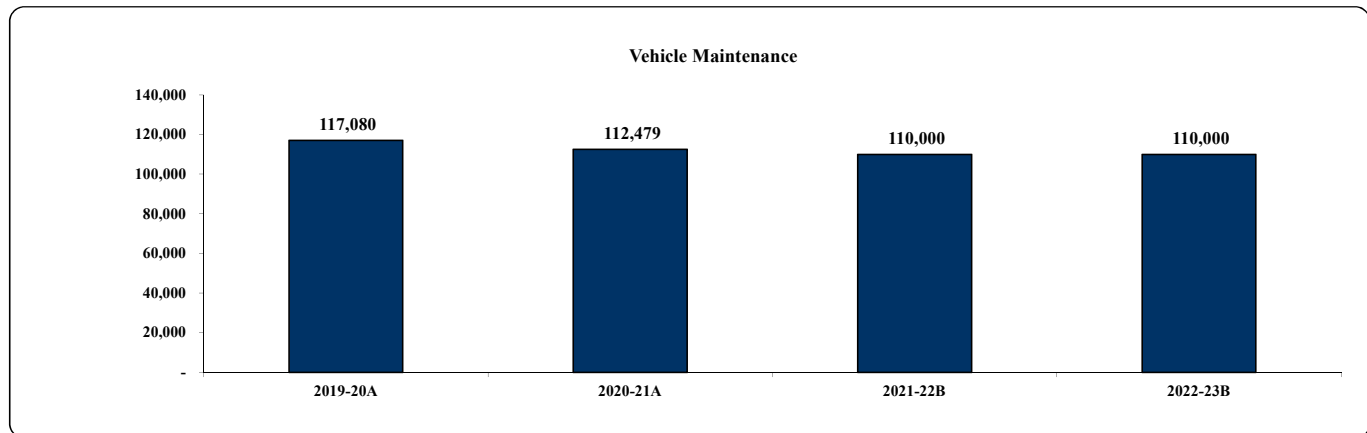


Function 2544 includes services, supplies, equipment, utilities, materials, and staff necessary to maintain and repair all District schools, auxiliary buildings, and grounds across 23 sites with over 1.9 million square feet of facility space and over 276 acres of grounds. Spending in the FY22-23 Budget is \$8.4M, \$0.83M (10.8%) higher than the FY21-22 Budget. This is mainly due to an increase in utilities. Rental Expense includes rentals of lifts, tractors, porta potties and payments on rented properties (Royal, Biddle, and Excel total \$695k). Natural gas and propane are expected to increase 39% in FY22-23, as well as a 49% increase for schedule 440, which includes boilers. Water and sewer rates are expected to increase 13% as of March 1, 2022.

Staffing for FY22-23 is 30.0 FTE, which is equal to the current budget.

General Fund Detail Budget - 2545 Vehicle Maintenance

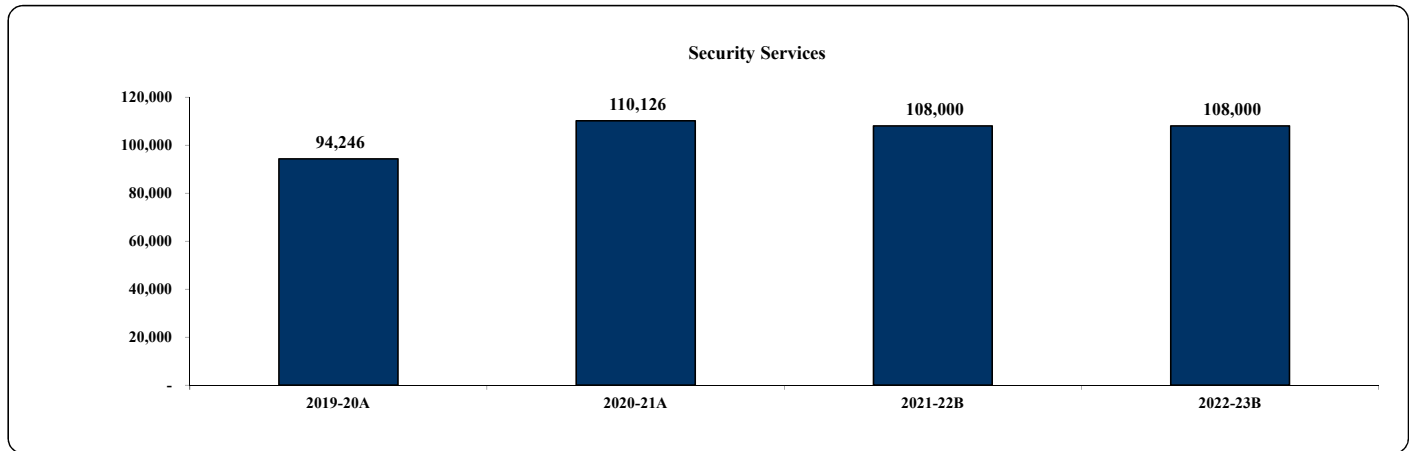
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Repair/Maintenance	66,791	60,069	60,000	60,000	60,000	60,000
Travel - In District	20	-	-	-	-	-
PURCHASED SERVICES	66,811	60,069	60,000	60,000	60,000	60,000
Supplies and Materials	50,269	50,026	50,000	50,000	50,000	50,000
Non-Consumables	-	2,384	-	-	-	-
SUPPLIES	50,269	52,410	50,000	50,000	50,000	50,000
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
VEHICLE MAINTENANCE	117,080	112,479	110,000	110,000	110,000	110,000



Function 2545 includes services, supplies, and equipment needed to maintain all District owned vehicles. The FY22-23 Budgeted spending will remain flat to the current year.

General Fund Detail Budget - 2546 Security Services

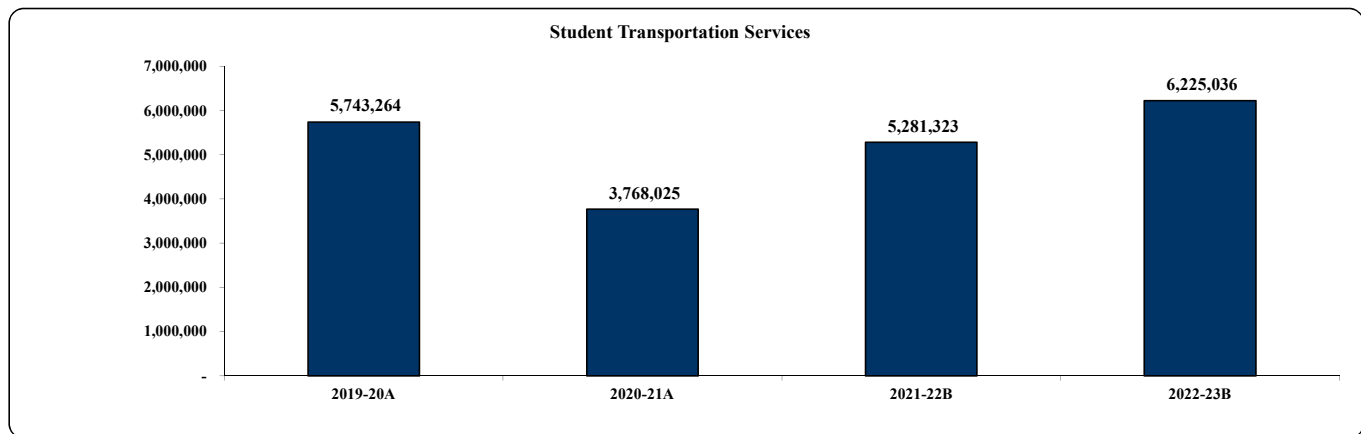
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Professional Instr. Services	-	-	-	-	-	-
Repair/Maintenance	75,861	90,947	87,000	87,000	87,000	87,000
Other Property Services	17,840	18,620	20,000	20,000	20,000	20,000
Professional Services	544	559	1,000	1,000	1,000	1,000
PURCHASED SERVICES	94,246	110,126	108,000	108,000	108,000	108,000
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
SECURITY SERVICES	94,246	110,126	108,000	108,000	108,000	108,000



Function 2546 includes a service contract with Sonitrol to provide security and safety for all District property, as well as repairs and maintenance expense for fire alarm certification. FY22-23 budgeted spending is expected to remain flat to FY21-22.

General Fund Detail Budget - 2550 Student Transportation Services

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Staff Appreciation Stipend			978		-	
SALARIES & WAGES	-	-	978	-	-	-
PERS Tiers I & II	-	-	270	-	-	
Social Security	-	-	61	-	-	
Medicare	-	-	14	-	-	
BENEFITS	-	-	345	-	-	-
Pupil Transportation	5,682,731	3,765,127	5,200,000	6,200,000	6,200,000	6,200,000
Pupil Transportation - O.T.H.T.S.	53,857	2,898	73,300	25,025	25,025	25,025
Travel - In District	-	-	-	11	11	11
Advertising	6,677	-	6,700	-	-	-
PURCHASED SERVICES	5,743,264	3,768,025	5,280,000	6,225,036	6,225,036	6,225,036
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
STUDENT TRANSPORTATION SVC	5,743,264	3,768,025	5,281,323	6,225,036	6,225,036	6,225,036

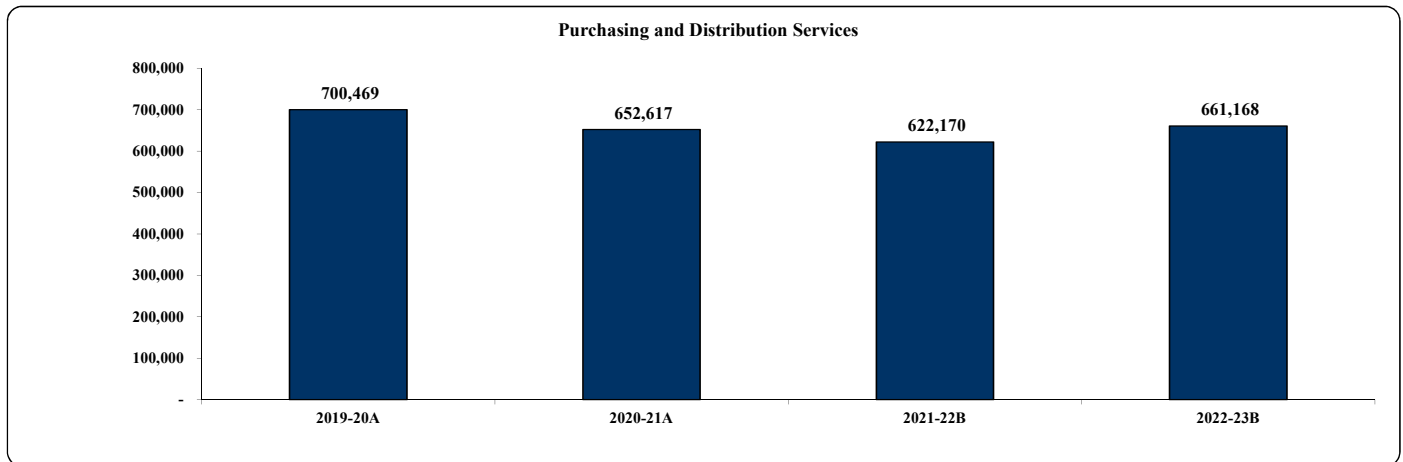


Function 2550 includes a service agreement with First Student to provide all home-to-school transportation activity, as well as non-charter athletic transportation services. This is the gross expense for the District. The state revenue allocation includes a 70% transportation grant reimbursement for home-to-school transportation activity, as well as curriculum related travel. The FY22-23 Budget of \$6.2M is up \$0.94M (17.87%) due to the expectation that bussing will resume closely to pre-COVID expenses.

Note: O.T.H.T.S = Other Than Home To School

General Fund Detail Budget - 2572 Purchasing and Distribution Service

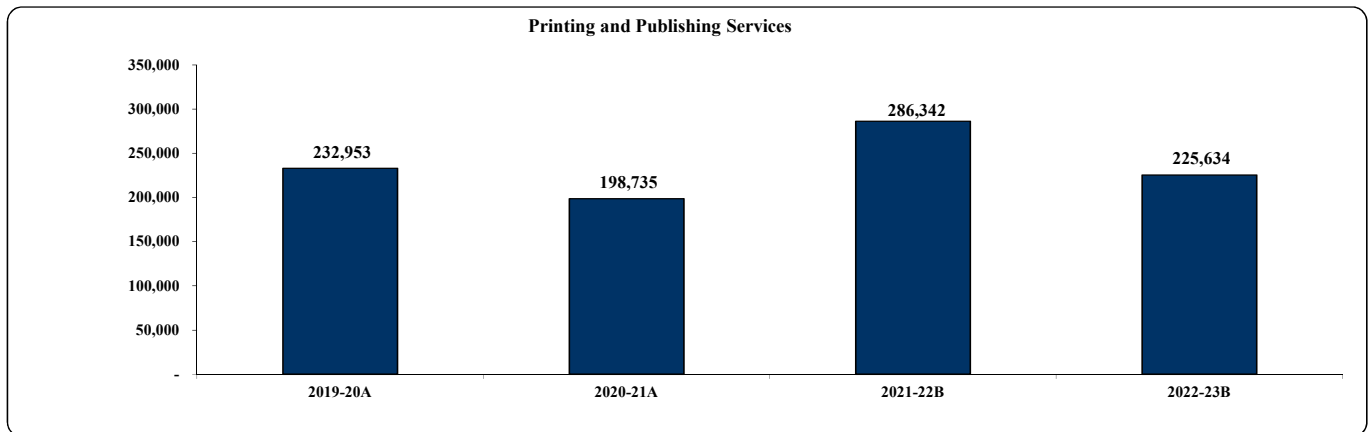
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Classified	136,093	126,503	98,103	120,991	120,991	120,991
Classified Overtime	467	432		3,500	3,500	3,500
Staff Appreciation Stipend			2,002		-	-
SALARIES & WAGES	136,561	126,934	103,605	124,491	124,491	124,491
PERS	46,482	42,196	25,891	34,710	34,710	34,710
Social Security	8,594	7,491	6,517	7,811	7,811	7,811
Medicare	2,010	1,752	1,524	1,827	1,827	1,827
Workers Compensation	586	651	750	582	582	582
Unemployment	145	127	162	126	126	126
Health Insurance	29,011	22,193	27,809	11,627	11,627	11,627
Life Insurance	42	31	41	28	28	28
TSA - ER Paid	1,800	1,200	1,800	1,200	1,200	1,200
Long Term Disability	294	345	2	266	266	266
FSA/HSA	600	600	-	-	-	-
TSA Classified ER Paid Health Insurance Option	1,228	1,200	520	1,200	1,200	1,200
BENEFITS	90,792	77,785	65,015	59,377	59,377	59,377
Professional Growth	125	249	-	-	-	-
Repair/Maintenance/Rentals	3,727	1,820	1,000	1,000	1,000	1,000
Rental Expense	467,324	439,463	448,500	448,500	448,500	448,500
Advertising	546	1,705	500	500	500	500
Other Licensed Subs	-	131	-	-	-	-
Other Classified Subs	-	-	1,500	1,500	1,500	1,500
PURCHASED SERVICES	471,723	443,368	451,500	451,500	451,500	451,500
Supplies and Materials	-	3,322	1,500	25,000	25,000	25,000
Non-Consumables	724	165	-	-	-	-
SUPPLIES	724	3,488	1,500	25,000	25,000	25,000
Dues/Fees/Memberships	669	1,042	550	800	800	800
PURCHASING/DISTRIBUTION SERVICES	700,469	652,617	622,170	661,168	661,168	661,168



Function 2572 includes expenditures for services, supplies, staff, storage, delivery, and equipment necessary to purchase, receive, control, and distribute District goods. This function also houses the leases (under rental expense) for all of the copiers in the District. The FY22-23 Budget includes spending of \$0.66M, which is roughly flat to the prior year. Staffing remains equal to the prior year in FY22-23 at 2.0 FTE.

General Fund Detail Budget - 2574 Printing and Publishing Services

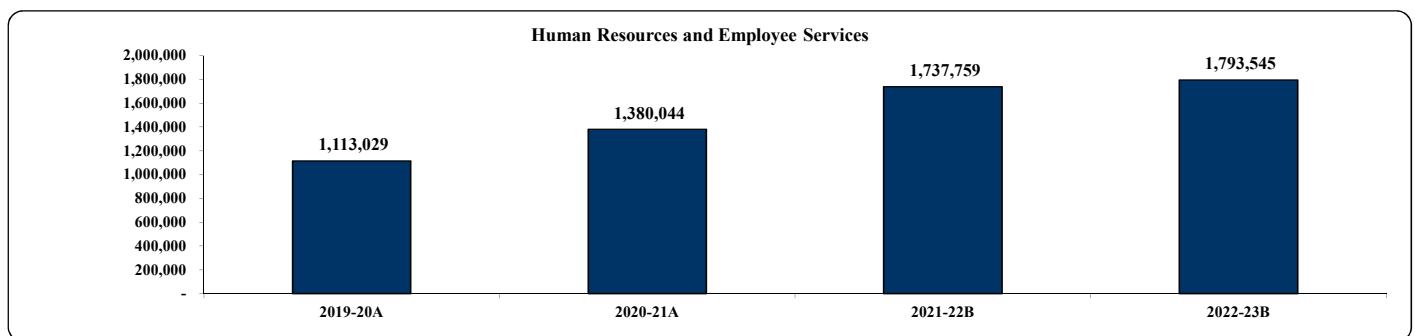
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Classified	82,344	83,342	105,951	75,621	75,621	75,621
Classified Temporary	7,722	-	4,246	4,246	4,246	4,246
Classified Overtime	10,789	4,220	5,832	5,832	5,832	5,832
Insurance Opt Out	-	688	-	-	-	-
Staff Appreciation Stipend			1,956		-	-
SALARIES & WAGES	100,855	88,250	117,985	85,699	85,699	85,699
PERS	31,166	26,332	29,843	19,899	19,899	19,899
Social Security	5,924	5,386	7,315	5,313	5,313	5,313
Medicare	1,385	1,260	1,343	1,243	1,243	1,243
Workers Compensation	425	392	598	396	396	396
Unemployment	101	88	129	86	86	86
Health Insurance	26,560	20,677	30,886	17,819	17,819	17,819
Life Insurance	27	25	41	14	14	14
TSA - ER Paid	1,200	1,200	1,800	-	-	-
Long Term Disability	216	253	1	166	166	166
FSA/HSA/HC Opt Out	2,200	1,200	1,200	-	-	-
TSA Classified ER Paid Health Insurance Option Health In	600	600	200	-	-	-
BENEFITS	69,804	57,413	73,356	44,935	44,935	44,935
Repair/Maintenance	-	-	10,000	10,000	10,000	10,000
Rental Expense	-	-	15,000	15,000	15,000	15,000
Printing	-	-	5,000	5,000	5,000	5,000
PURCHASED SERVICES	-	-	30,000	30,000	30,000	30,000
Supplies and Materials	62,293	53,073	65,000	65,000	65,000	65,000
SUPPLIES	62,293	53,073	65,000	65,000	65,000	65,000
PRINTING/PUBLISHING SERVICES	232,953	198,735	286,342	225,634	225,634	225,634



Function 2574 includes supplies, equipment, and staff used to print and publish District reports and instructional materials. Expenditures for FY22-23 are expected to be \$0.2M, which is slightly lower than the FY21-22 Budget. Staffing for FY22-23 is 2.0 FTE, which is flat to the current year.

General Fund Detail Budget - 2640 Human Resources and Employee Services

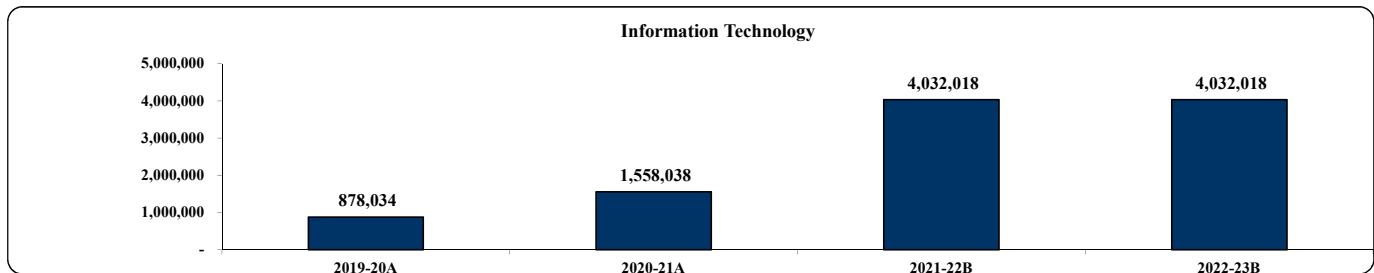
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Classified	445,802	477,966	600,463	665,508	665,508	665,508
Administrators Salaries	79,652	264,615	283,261	319,248	319,248	319,248
Overtime Classified	14	-	4,242	4,242	4,242	4,242
Insurance Opt Out	2,880	2,900	2,880	2,880	2,880	2,880
Staff Appreciation Stipend			11,506		-	-
SALARIES & WAGES	528,347	745,481	902,353	991,878	991,878	991,878
PERS	164,799	208,372	237,467	274,785	274,785	274,785
Social Security	31,616	44,864	55,946	61,496	61,496	61,496
Medicare	7,394	10,492	13,084	14,382	14,382	14,382
Workers Compensation	2,116	3,585	3,057	4,582	4,582	4,582
Unemployment	528	746	662	992	992	992
Health Insurance	81,195	85,955	103,386	128,709	128,709	128,709
Life Insurance	122	138	110	152	152	152
TSA - Employer Paid	3,767	-	6,800	10,200	10,200	10,200
Long Term Disability	1,087	1,275	904	2,017	2,017	2,017
FSA/HSA	600	2,800	1,200	7,600	7,600	7,600
TSA Classified ER Paid Health Insurance Option	6,648	5,809	3,640	600	600	600
BENEFITS	299,872	364,036	426,256	505,516	505,516	505,516
Management Services	39,906	63,782	50,000	60,000	60,000	60,000
Professional Growth	7,809	12,693	10,500	10,500	10,500	10,500
Prof/Tech Svcs-Instr'l	4,821	78,525	-	-	-	-
Travel - In District	(0)	-	150	150	150	150
Travel - Out of District	15,266	-	20,000	20,000	20,000	20,000
Advertising	25	3,029	5,000	5,000	5,000	5,000
Legal	12,950	12,781	18,000	18,000	18,000	18,000
Negotiations	-	2,500	5,000	10,000	10,000	10,000
Professional Services	133,093	12,490	85,000	85,000	85,000	85,000
PURCHASED SERVICES	213,870	185,894	193,650	208,650	208,650	208,650
Supplies and Materials	15,952	15,315	18,000	20,000	20,000	20,000
Non-Consumables	1,425	-	5,000	-	-	-
Software	48,365	63,137	60,000	60,000	60,000	60,000
Hardware	186	-	-	-	-	-
SUPPLIES	65,927	78,452	83,000	80,000	80,000	80,000
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	5,013	6,180	7,500	7,500	7,500	7,500
Settlements and Judgements	-	-	125,000	-	-	-
OTHER OBJECTS	5,013	6,180	132,500	7,500	7,500	7,500
HUMAN RESOURCES/EMPLOYEE SERVICES	1,113,029	1,380,044	1,737,759	1,793,545	1,793,545	1,793,545



Function 2640 is for the direction and management of all personnel and employee services. This includes services, supplies, advertising, software, and staff necessary for the recruitment, monitoring, placement and pay assignment of all employees. It also includes bargaining, administrative assistance, and contract management. Professional services includes contractual work from an outside consultant to help with additional demands on the HR department. The \$60K for software is as follows: \$20K for Perform, \$20K for Records, \$12K for TeachBoost, and \$5K for Recruit and Hire. \$20K is budgeted in Legal for Hungerford Law Firm for addressing employee relations issues. The FY22-23 Budget of nearly \$1.8M is \$0.05M (3.2%) higher than the current year budget. This is mainly driven by an increase in wages due to Steps and COLA coupled with a one-time settlement payout. Staffing across all funds for FY22-23 is 12.2 FTE, which is flat to current staffing.

General Fund Detail Budget - 2661 Information Technology

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	-	-	-	35,000	35,000	35,000
Classified	325,300	432,958	455,850	1,636,883	1,636,883	1,636,883
Classified Managers	97,319	85,432	222,276	285,991	285,991	285,991
Licensed Temporary	-	4,996	-	-	-	-
Classified Temporary	76,819	34,444	35,875	23,871	23,871	23,871
Classified Overtime	1,832	10,452	3,000	89,585	89,585	89,585
Insurance Opt Out	2,869	3,863	5,200	9,961	9,961	9,961
Staff Appreciation Stipend	-	-	6,847	-	-	-
SALARIES & WAGES	504,139	572,144	729,048	2,081,291	2,081,291	2,081,291
PERS	96,558	138,144	186,044	512,217	512,217	512,217
Social Security	30,783	35,135	45,201	129,040	129,040	129,040
Medicare	7,199	8,217	10,571	30,179	30,179	30,179
Workers Compensation	1,798	2,626	3,337	9,616	9,616	9,616
Unemployment	504	572	722	2,081	2,081	2,081
Health Insurance	56,345	47,317	191,804	440,326	440,326	440,326
Life Insurance	73	93	110	276	276	276
TSA - ER Paid	8,811	9,117	5,900	17,931	17,931	17,931
Long Term Disability	833	978	337	4,211	4,211	4,211
FSA/HSA	5,000	5,600	6,200	10,400	10,400	10,400
TSA Classified ER Paid Health Insurance Option	1,675	2,782	1,000	15,200	15,200	15,200
BENEFITS	209,579	250,581	451,227	1,171,477	1,171,477	1,171,477
Professional Instr. Services	-	-	-	20,000	20,000	20,000
Repair/Maintenance	-	2,066	3,500	-	-	-
Travel - In District	157	73	200	1,250	1,250	1,250
Travel - Out of District	23,715	993	10,000	47,000	47,000	47,000
Training-In District	83,048	1,179	-	-	-	-
Printing	3,325	-	500	-	-	-
Tuition	-	-	-	2,000	2,000	2,000
Professional Services	7,633	9,066	7,500	-	-	-
PURCHASED SERVICES	117,878	13,377	21,700	70,250	70,250	70,250
Supplies and Materials	2,684	901	3,750	10,000	10,000	10,000
Non-Consumables	1,488	1,647	-	-	-	-
Software	34,751	707,101	656,128	696,000	696,000	696,000
Hardware Under \$5000	3,511	12,089	10,000	-	-	-
SUPPLIES	42,434	721,737	669,878	706,000	706,000	706,000
Dues/Fees/Memberships	4,004	199	250	3,000	3,000	3,000
OTHER OBJECTS	4,004	199	250	3,000	3,000	3,000
INFORMATION TECHNOLOGY	878,034	1,558,038	1,872,102	4,032,018	4,032,018	4,032,018

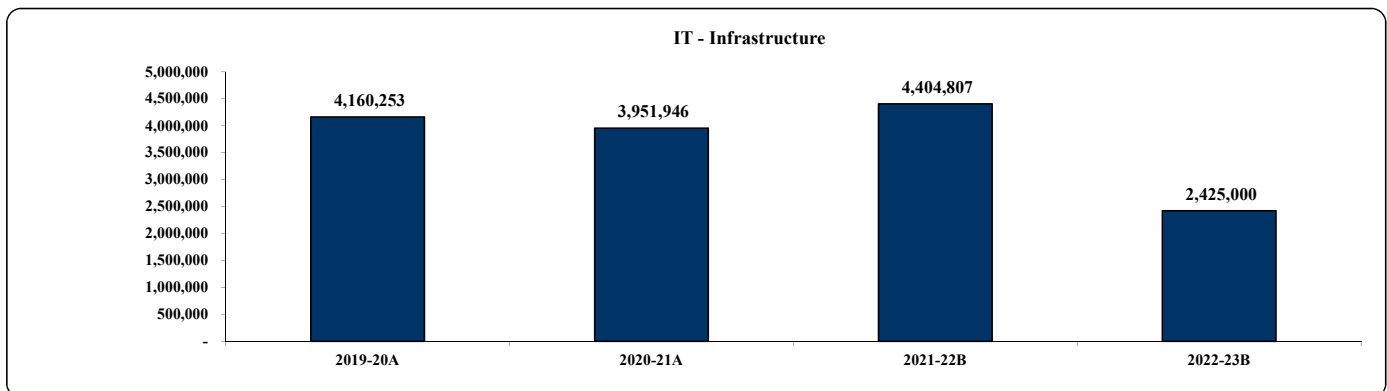


Function 2661 includes costs associated with ongoing computer applications and data services for MSD. Several software solutions for the District's financial, accounting, human resources, student information, and Oregon Department of Education reporting needs are maintained by this department. The primary driver of costs incurred for this area are annually incurred software maintenance expenses for the core software applications of the District. The District also contracts out for mailing services, special forms, confidential document destruction, and other external services managed by this department.

FY22-23 spending of \$4.0M reflects the shift of staffing from 2669, Network and Telecommunication Services (NTS). Staffing across all funds for FY22-23 is 28.0 FTE. There has also been a move of software of Newsela to function 2213, and Edgenuity to Measure 98 (special revenue). This function is responsible for selecting, implementing, and maintaining various software applications including but not limited to: Synergy Student System, Blackboard messaging, PowerSchool Business Plus ERP, and UKG Timekeeping. A combination of IT and NTS is on p. 103.

General Fund Detail Budget - 2669 IT - Infrastructure

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Classified	953,520	933,330	1,056,835	-	-	-
Classified Managers	47,681	122,611	64,483	-	-	-
Classified Temps/Overtime	1,570	241	23,871	-	-	-
Classified Overtime	95,711	126,939	86,585	-	-	-
Insurance Opt Out	7,200	7,075	4,761	-	-	-
Staff Appreciation Stipend			15,719	-	-	-
SALARIES & WAGES	1,105,682	1,190,197	1,252,253	-	-	-
PERS	293,822	331,057	320,548	-	-	-
Social Security	66,492	71,588	81,050	-	-	-
Medicare	15,551	16,742	18,955	-	-	-
Workers Compensation	4,225	5,747	5,967	-	-	-
Unemployment	1,106	1,190	1,292	-	-	-
Health Insurance	238,429	247,532	331,277	-	-	-
Life Insurance	229	237	262	-	-	-
TSA - ER Paid	10,000	10,600	11,300	-	-	-
Long Term Disability	2,574	3,021	792	-	-	-
FSA/HSA	7,200	7,400	8,000	-	-	-
TSA Classified ER Paid Health Insurance Option	9,690	11,850	5,512	-	-	-
BENEFITS	649,319	706,963	784,954	-	-	-
Repair/Maintenance/Rentals	50,515	12,533	60,000	80,000	80,000	80,000
Travel - In District	1,434	594	1,000	-	-	-
Travel - Out of District	3,036	12	15,000	-	-	-
Telephone	269,689	440,118	432,600	430,000	430,000	430,000
Advertising	-	808	-	-	-	-
Tuition	4,800	-	2,000	-	-	-
Pro Services - Tech / Non-Instructional	171,238	188,891	170,000	170,000	170,000	170,000
Other Licensed Subs	1,879	-	-	-	-	-
Other Classified Subs	4,174	-	-	-	-	-
PURCHASED SERVICES	506,767	643,201	680,600	680,000	680,000	680,000
Supplies and Materials	1,618	3,896	5,000	-	-	-
Non-Consumables	248,104	284,007	390,000	390,000	390,000	390,000
Software	853,564	385,648	565,000	630,000	630,000	630,000
Hardware	794,709	737,608	725,000	725,000	725,000	725,000
SUPPLIES	1,897,996	1,411,160	1,685,000	1,745,000	1,745,000	1,745,000
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	490	426	2,000	-	-	-
OTHER OBJECTS	490	426	2,000	-	-	-
NETWORK TELECOM SERVICES	4,160,253	3,951,946	4,404,807	2,425,000	2,425,000	2,425,000

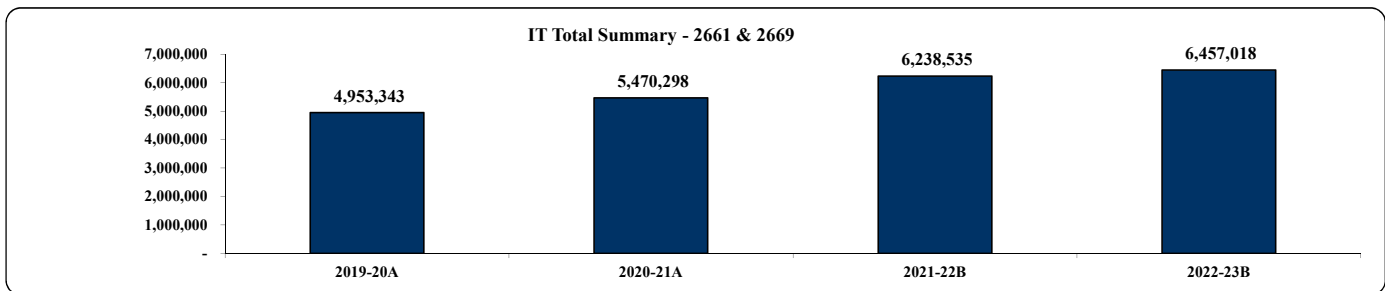


Function 2669 includes services, supplies, equipment, software, and staff necessary to design, install, and maintain District network, telecommunication, and security systems. Expenditures in the FY22-23 Budget no longer has staffing FTE (which has been moved to 2661, IT).

Software includes: Adobe and Microsoft licensing, Active Directory Management, software for "password," the phone system, security firewall, and many other services that are used to keep every school, as well as the District office, up and running technologically.

General Fund Detail Budget - IT Total Summary (2661 and 2669)

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Licensed	-	-	-	35,000	35,000	35,000
Classified	1,278,820	1,366,288	1,512,685	1,636,883	1,636,883	1,636,883
Classified Managers	145,000	208,043	286,758	285,991	285,991	285,991
Classified Temps/Overtime	1,570	241	23,871	23,871	23,871	23,871
Classified Overtime	97,543	137,391	89,585	89,585	89,585	89,585
Insurance Opt Out	10,069	10,938	9,961	9,961	9,961	9,961
Staff Appreciation Stipend	-	-	22,566	-	-	-
SALARIES & WAGES	1,533,002	1,722,901	1,945,426	2,081,291	2,081,291	2,081,291
PERS	390,380	469,201	506,593	512,217	512,217	512,217
Social Security	97,276	106,722	126,251	129,040	129,040	129,040
Medicare	22,750	24,959	29,526	30,179	30,179	30,179
Workers Compensation	6,023	8,373	9,303	9,616	9,616	9,616
Unemployment	1,610	1,762	2,014	2,081	2,081	2,081
Health Insurance	294,774	294,849	523,081	440,326	440,326	440,326
Life Insurance	302	329	373	276	276	276
TSA - ER Paid	18,811	19,717	17,200	17,931	17,931	17,931
Long Term Disability	3,407	3,999	1,128	4,211	4,211	4,211
FSA/HSA	12,200	13,000	14,200	10,400	10,400	10,400
TSA Classified ER Paid Health Insurance Option	11,365	14,632	6,512	15,200	15,200	15,200
BENEFITS	858,898	957,543	1,236,181	1,171,477	1,171,477	1,171,477
Professional Instr. Services	-	-	-	20,000	20,000	20,000
Repair/Maintenance/Rentals	50,515	14,599	63,500	80,000	80,000	80,000
Travel - In District	1,591	667	1,200	1,250	1,250	1,250
Travel - Out of District	26,751	1,005	25,000	47,000	47,000	47,000
Training-In District	83,048	1,179	-	-	-	-
Telephone	269,689	440,118	432,600	430,000	430,000	430,000
Advertising	-	808	-	-	-	-
Tuition	-	-	-	2,000	2,000	2,000
Pro Services - Tech / Non-instructional	178,872	197,957	177,500	170,000	170,000	170,000
Other Licensed Subs	1,879	-	-	-	-	-
Other Classified Subs	4,174	-	-	-	-	-
PURCHASED SERVICES	616,519	656,333	699,800	750,250	750,250	750,250
Supplies and Materials	4,303	4,797	8,750	10,000	10,000	10,000
Non-Consumables	249,592	285,654	390,000	390,000	390,000	390,000
Software	888,315	1,092,749	1,221,128	1,326,000	1,326,000	1,326,000
Hardware	798,220	749,697	735,000	725,000	725,000	725,000
SUPPLIES	1,940,430	2,132,897	2,354,878	2,451,000	2,451,000	2,451,000
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	4,494	625	2,250	3,000	3,000	3,000
OTHER OBJECTS	4,494	625	2,250	3,000	3,000	3,000
NETWORK TELECOM SERVICES	4,953,343	5,470,298	6,238,535	6,457,018	6,457,018	6,457,018



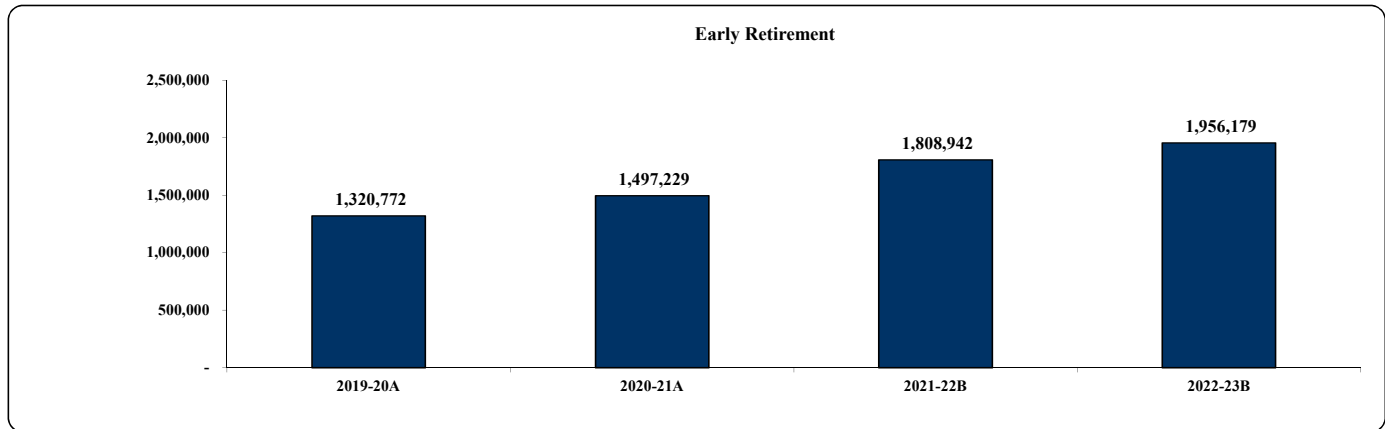
There have been many shifts in the IT department as a whole with staffing from the former Network and Telecommunications Services (NTS) division moving under the 2661 function. This page summarizes the spending in both functions.

IT and NTS are not two separate departments. Instead, there is one single department called IT with three divisions:

- IT - Applications and Data Services,
- IT - Infrastructure Supports
- IT - Helpdesk

General Fund Detail Budget - 2700 Early Retirement

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Early Retirement Stipends	610,468	824,700	957,200	1,110,000	1,110,000	1,110,000
SALARIES & WAGES	610,468	824,700	957,200	1,110,000	1,110,000	1,110,000
PERS Tiers I & II	-	-	1,892	-	-	-
Social Security	30,101	50,112	59,346	68,820	68,820	68,820
Medicare	8,697	11,720	13,879	16,095	16,095	16,095
Workers Compensation	-	1,787	4,422	5,128	5,128	5,128
Unemployment	-	-	957	1,110	1,110	1,110
Health Insurance	-	-	15,745	-	-	-
TSA - ER Paid	-	-	500	-	-	-
Post Retirement Healthcare	671,505	608,911	755,000	755,026	755,026	755,026
BENEFITS	710,304	672,529	851,742	846,179	846,179	846,179
PURCHASED SERVICES	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
EARLY RETIREMENT	1,320,772	1,497,229	1,808,942	1,956,179	1,956,179	1,956,179



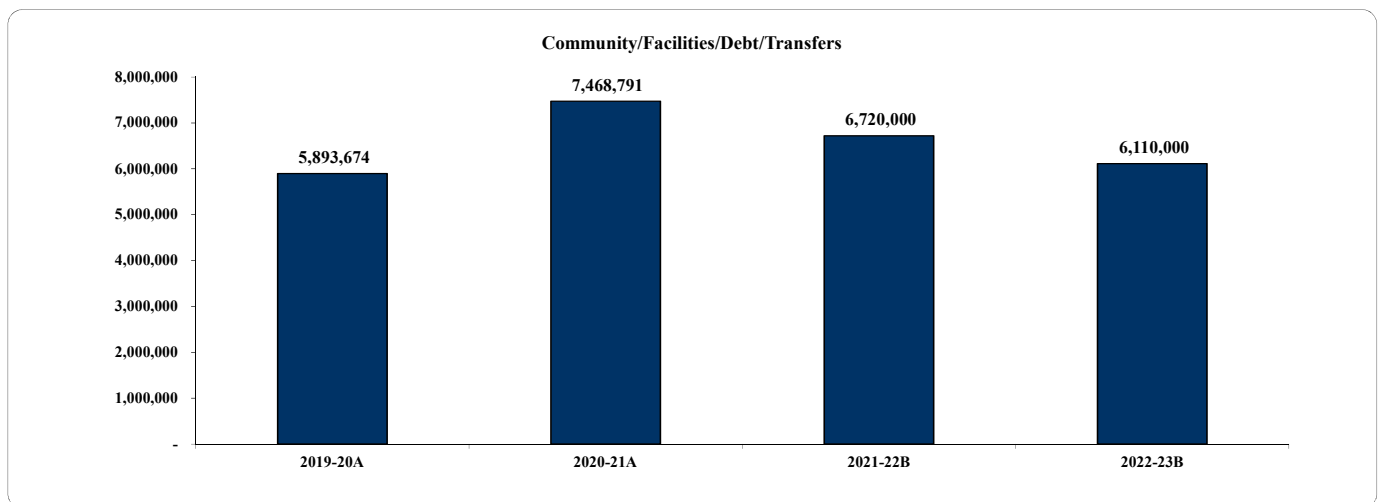
The Early Retirement function includes costs for one time stipends, district paid healthcare associated with the District supplemental early retirement program provided to qualified District retirees, and retired employee paid healthcare. These benefits are in addition to the state Public Employees Retirement System (PERS) benefits. Expenditures for FY22-23 are projected to be \$1.9M. Approximately \$0.8M, including fringe benefits, is budgeted for the one-time early retirement stipend program and \$0.64M for healthcare (see paragraph below for details). How much is spent in total in this function can vary higher or lower significantly based on the timing of when employees choose to retire.

The District paid early retirement healthcare benefit has been sunsetted for all employees who started after 2006. There are different levels of benefits depending on the bargaining group for those who started before 2006. The 2020-21 fiscal year was the last year for district paid retiree healthcare eligibility. For those who qualify for this benefit and retire in FY21-22 or later, there is a one-time stipend based on years of service at June 30, 2012. The maximum one-time stipend is \$56,000 per retiree. The amounts and terms vary by employee group and years of experience at June 30, 2012.

Per Oregon law, retirees may choose to buy healthcare services from the District at the average full cost of each plan offered until they become eligible for Medicare.

General Fund Expenditures- Community/Facilities/Debt & Transfer Functions

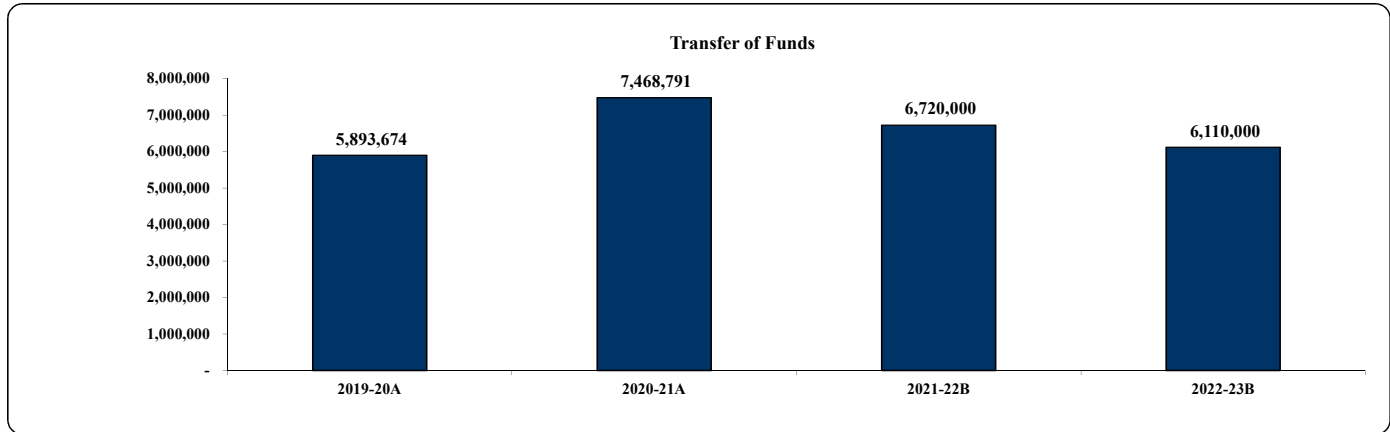
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
	Actual	Actual	Amended	Proposed	Approved	Adopted
COMMUNITY						
School Lunch Match	-	-	-	-	-	-
COMMUNITY SERVICES	-	-	-	-	-	-
FACILITIES						
Acquisition & Construction	-	-	-	-	-	-
Improvement	-	-	-	-	-	-
FACILITIES	-	-	-	-	-	-
DEBT & TRANSFERS						
Long Term Debt	-	-	-	-	-	-
Transfer of Funds	5,893,674	7,468,791	6,720,000	6,110,000	6,110,000	6,110,000
DEBT & TRANSFERS	5,893,674	7,468,791	6,720,000	6,110,000	6,110,000	6,110,000



Total General Fund Transfers Out to Other Funds is down -\$0.61M due to the reduction of a transfer to the seismic fund (p. 118) that is not expected in FY22-23. The General Fund is budgeting to transfer a total of \$6.11M, which will be distributed as follows: \$3.0M to the Project Reserve Fund to fund Maintenance and Repairs, Technology Hardware, and Curriculum, \$0.375M to Special Revenue Secondary Athletics, \$0.29M to partially fund the Physical Education Expansion (PEEK), \$0.025M for State and Local Programs, \$1.25M for Chromebook Reserves fund, and \$1.17M to Debt Service. The detail of these transfers can be found in the green Special Revenue section starting on p. 107.

General Fund Detail Budget - 5201 Transfer of Funds

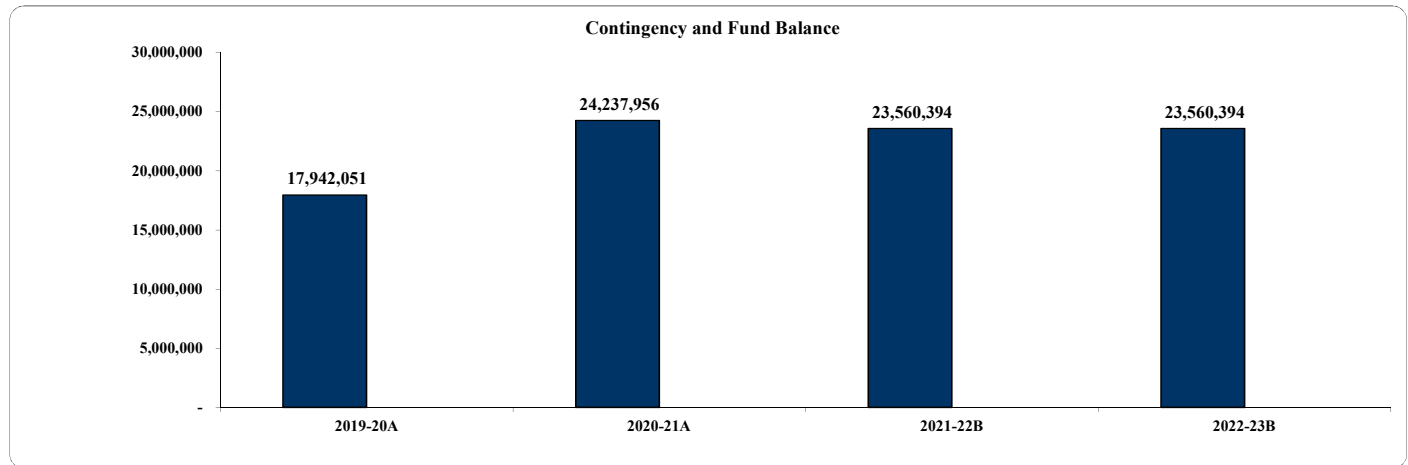
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SALARIES & WAGES						
BENEFITS						
PURCHASED SERVICES						
SUPPLIES						
CAPITAL OUTLAY						
Other Transfers	5,893,674	7,468,791	6,720,000	6,110,000	6,110,000	6,110,000
OTHER OBJECTS	5,893,674	7,468,791	6,720,000	6,110,000	6,110,000	6,110,000
TRANSFER OF FUNDS	5,893,674	7,468,791	6,720,000	6,110,000	6,110,000	6,110,000



Total General Fund Transfers Out to Other Funds is down -\$0.61M due to the reduction of a transfer to the seismic fund (p. 118) that is not expected in FY22-23. The General Fund is budgeting to transfer a total of \$6.11M, which will be distributed as follows: \$3.0M to the Project Reserve Fund to fund Maintenance and Repairs, Technology Hardware, and Curriculum, \$0.375M to Special Revenue Secondary Athletics, \$0.29M to partially fund the Physical Education Expansion (PEEK), \$0.025M for State and Local Programs, \$1.25M for Chromebook Reserves fund, and \$1.17M to Debt Service. The detail of these transfers can be found in the green Special Revenue section starting on p. 107.

General Fund Expenditures - Contingency and Fund Balance Functions

	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Contingency	17,942,051	24,237,956	23,560,394	23,560,394	23,560,394	23,560,394
CONTINGENCY	17,942,051	24,237,956	23,560,394	23,560,394	23,560,394	23,560,394
FUND BALANCE	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Unappropriated Balance						
FUND BALANCE	-	-	-	-	-	-



Contingency is projected to be flat due to having a balance budget between resources and expenditures. For a more detailed explanation see p. 9 General Fund, Fund Balance Projection.

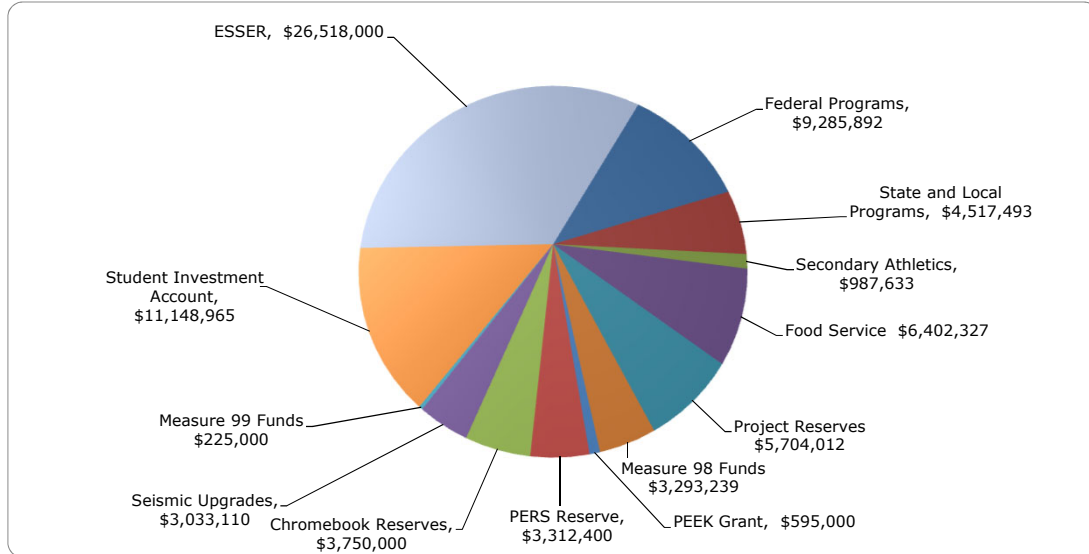
Special Revenue and Other Funds



Special Revenue Funds

Special Revenue funds account for the proceeds of specific revenue sources (other than trusts, debt service, or capital projects) that are legally restricted to expenditure for specified purposes.

Federal Programs PERS Reserve Measure 98 - High School Success Chromebook Reserves	State and Local Programs Secondary Athletics Measure 99 - Outdoor School Student Investment Account (SIA)	Food Service Operations Seismic Upgrades Physical Education Expansion (PEEK) ESSER Grants
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Requirements by Appropriation Level	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Instruction*	11,098,932	17,166,499	31,498,220	29,612,614	29,612,614	29,612,614
Support Services*	3,456,801	4,023,508	12,281,629	10,235,876	10,235,876	10,235,876
Community Services*	4,776,120	2,954,901	6,977,240	6,220,179	6,220,179	6,220,179
Facilities Acquisition*	3,512,096	5,748,953	10,353,721	22,956,831	22,956,831	22,956,831
Transfers*	1,401,100	1,401,100	518,000	518,000	518,000	518,000
Contingency*	6,233,382	8,618,323	7,599,435	8,912,057	8,592,057	8,592,057
Fund Balance/Unappropriated Fund Balance	330,735	67,193	1,567,515	317,515	337,515	337,515
Total Expenditures/Appropriations	30,809,166	39,980,478	70,795,760	78,773,071	78,473,071	78,473,071

Requirements by Program	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Federal Programs	7,987,510	7,350,627	9,800,765	9,285,892	9,285,892	9,285,892
Other Federal, State and Local Programs	1,269,600	3,125,653	4,397,502	4,517,493	4,517,493	4,517,493
PERS Reserve	4,713,500	4,713,500	3,312,400	3,312,400	3,312,400	3,312,400
Physical Education Expansion (PEEK)	573,824	575,104	575,000	595,000	595,000	595,000
Secondary Athletics	758,268	623,984	994,883	987,633	987,633	987,633
Food Service Operations	5,790,046	4,790,571	7,144,409	6,402,327	6,402,327	6,402,327
Seismic Upgrades	842,832	500,000	3,033,110	3,033,110	3,033,110	3,033,110
Project Reserves	6,213,791	5,656,917	4,399,216	5,704,012	5,404,012	5,404,012
Chromebook Reserve	-	1,250,000	2,500,000	3,750,000	3,750,000	3,750,000
Measure 98 - High School Success	2,506,877	3,373,275	3,225,278	3,293,239	3,293,239	3,293,239
Measure 99 Outdoor School	152,917	49,946	195,955	225,000	225,000	225,000
Student Investment Account (SIA)		3,675,478	10,699,242	11,148,965	11,148,965	11,148,965
ESSER Grants		4,295,422	20,518,000	26,518,000	26,518,000	26,518,000
Total Requirements by Fund	30,809,166	39,980,478	70,795,760	78,773,071	78,473,071	78,473,071

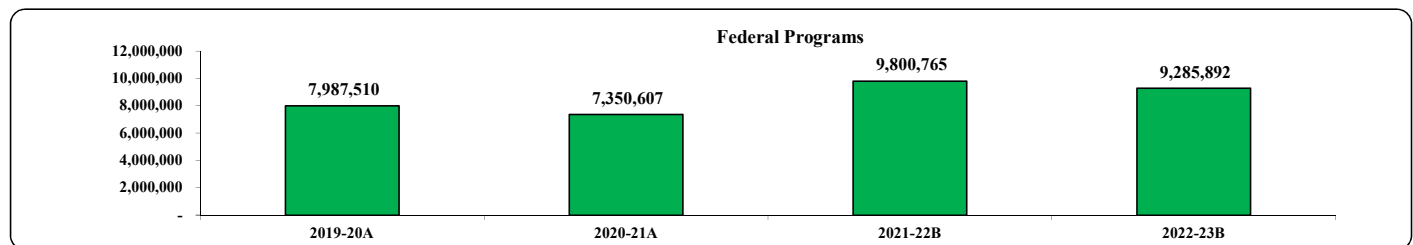
Special Revenue Resources/Appropriations are projected at \$78.8M for FY22-23, an increase of \$7.9M (11.27%) from the FY21-22 Budget. In total all grants other than SIA and ESSER are up \$1.5M, or 3.8% of \$41.1 million. See the following pages for more details on each program or grant.

Special Revenue Funds - Federal Programs

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES By Grant Including Carryover						
Title I (A,C,D)	4,915,218	4,255,957	4,732,986	4,212,358	4,212,358	4,212,358
IDEA	1,971,493	1,780,335	2,169,030	2,169,030	2,169,030	2,169,030
ESSA		102,342	100,000	100,000	100,000	100,000
Title IIA - Improving Teacher Quality	612,679	399,373	551,034	551,034	551,034	551,034
PERKINS		160,122	171,000	165,000	165,000	165,000
Other Federal Grants/Carryover	149,280	9,892	516,715	528,470	528,470	528,470
Fruit and Vegetable Grants	149,018	114,346	185,000	185,000	185,000	185,000
American Rescue Plan (ARP)			863,000	863,000	863,000	863,000
Title III - English Language Acquisition	123,602	125,829	132,000	132,000	132,000	132,000
Title IV -		340,094	320,000	320,000	320,000	320,000
McKinney Vento Homeless Education	66,220	62,317	60,000	60,000	60,000	60,000
TOTAL RESOURCES	7,987,510	7,350,607	9,800,765	9,285,892	9,285,892	9,285,892

REQUIREMENTS

Instruction	5,947,038	5,858,148	7,606,737	7,207,125	7,207,125	7,207,125
Support Services	1,844,163	1,329,710	1,914,487	1,813,911	1,813,911	1,813,911
Community Services	196,309	162,770	279,541	264,856	264,856	264,856
Facilities Acquisition						
Transfers						
TOTAL REQUIREMENTS	7,987,510	7,350,627	9,800,765	9,285,892	9,285,892	9,285,892



Federal Program grants revenues are projected at \$9.28M in the FY22-23 Budget, which is \$514K lower compared to FY21-22 Budget. The preliminary Title allocation is down 11% from last year due to lower reported poverty for MSD by the US Census. While we have reduced the budget, Federal Programs is working on a new staffing plan which will result in reduced Title FTE. The reduction in FTE has not been included in any of the FTE charts. Over 80% of the grant monies are awarded in two areas: IDEA and Title I. A description of the District's two major Federal Programs are described as follows:

IDEA - Under the Individuals with Disabilities Education Act (IDEA), federal Special Education funds are distributed by the state through three grant programs. Part B of the law, the main program, authorizes grants to state and local education agencies to offset part of the costs of the education needs of children with disabilities 5-21 years of age. The purpose of special education is to provide a Free Appropriate Public Education (FAPE) to eligible students at public expense, under public supervision and direction, at no cost to the parents, and in conformity with an Individualized Education Program (IEP). Special Education services include specially designed instruction, related services, and supplementary aides designed to meet the unique needs of a child with a disability. The District's Special Education Child Count for 2021-22 was 2,147 students.

The following Special Education services and programs are offered in MSD: (Note: This is not the same as the total child count above because some students can be in more than one of the programs below.)

Program/Service	Students Served in FY20-21	Students Served in FY21-22
Educational Resource Centers (provided at all schools)	1,488	1,585
Speech-Language Therapy	1,537	1,523
Assessment & Evaluation Teams	855	943***
Behavior-Social Support	*	*
Self-contained Classes - MAPS and FOCUS programs at twelve (12) schools	354	345
Occupational Therapy	126**	130**
Program for Deaf and Hard of Hearing	5	5
STEPS Classes (operated by SOESD) at two (2) schools	15	13

*The behavior social team (BST) no longer exists due to sped dept. restructuring and this service was absorbed into student's IEP and is provided by building sped teachers.

**Includes consultation to the teacher, i.e., not direct service. More support to students is provided based on more FTEs.

***A different method for calculating this number was used for FY21-22. 1/3 of SECC plus total number of initial evaluations are completed.

Special Revenue Funds - Federal Programs

Federal Programs Narratives Continued

FEDERAL PROGRAMS IN THE ELEMENTARY AND SECONDARY EDUCATION ACT

Title I-A – Improving Basic Programs

Title I-C- Migrant Education

Title I-D – Neglected and Delinquent or At-Risk Children

Title IIA – Teacher Quality

Title III – English Learners and Immigrant Youth

Title IV – Student Support and Academic Enrichment

Title I-A: Improving Basic Programs

The purpose of Title I-A funding is to ensure that all children have a fair and equitable opportunity to learn and achieve. Title I-A funding is a supplement to District and school resources to ensure our economically disadvantaged students receive a high quality education. It may not be used to supplant General Fund dollars.

The District funds are expended as authorized or required by federal and state law. Below is a narrative describing the purposes of the District set-aside funds and a brief summary of the planned expenditures:

Administration and Leadership. This set-aside supports District administration of the Title I-A program. Includes .50 FTE of Federal Programs & School Improvement Director, .65 Systems Analyst II, and .25 FTE of Office Manager.

Extended Time for Learning. This is a required set-aside for extending academic learning time. Extra hours for licensed teachers and classified staff to provide out-of-school programs at Title I-A schools to deliver intensive programs.

Homeless. This required set-aside support services for homeless students in all District facilities. The District provides academic support to homeless students in non-Title I buildings from this required set aside. Expenditures include 4.3 FTE of family case workers through Maslow Project, .75 FTE for a District Foster Care & McKinney-Vento Liaison specialist, and scholarships for after school program scholarships for McKinney-Vento students.

Parent Involvement. This is a required set-aside to implement effective Parent/Family Involvement. Each of the 11 schools receives \$4,400 in parent involvement funds; more than the required 1%.

Professional Development. Ten Title I Coordinators provide ongoing professional development for teachers and support staff. This includes guiding model lessons involving reading, math, and writing in the general education classroom. It also includes providing interventions for students and managing building Title I-A budgets and programs at Howard, Jackson, Jefferson, Kennedy, Oak Grove, Roosevelt, Washington, Wilson, McLoughlin, and Kids Unlimited Academy.

Additionally, 4.9 FTE- spread among 7 Instructional Specialists-- provide instructional support at 7 Title I-A schools supports in the areas of Universal Lesson Design, differentiated instructional practices and culturally responsive teaching.

Neglected funds. Provide hours for a licensed teacher to provide specifically designed after school academic interventions and credit retrieval courses 2 days per week.

Early Intervention Support Staff. 27 classified instructional support staff provide early intervention for reading and/or math for Kindergarten through 2nd grade.

Equitable Services for Private Schools. Private schools that opt-in for Title IA services receive 1.9% of this set-aside amount for professional development and direct interventions for reading and math instruction in the targeted assisted setting.

A portion of this funding is allocated directly to each qualifying Title I-A school. Schools are funded by a rank-order based on poverty and grade bands.. The school funds are expended in accordance with the school-level Title I-A plan.

Title I-C – Migrant Education

MSD is part of the Southern Oregon Education District Consortia and does not receive money from directly. These dollars are based on the number of students identified by the SOESD as migrant eligible. In order to qualify for services, children must have moved within the past three years, across state, or school district lines with or to join a migrant parent or guardian who is seeking to obtain qualifying temporary or seasonal employment in agriculture, fishing, or dairy. Title I-C funds provide a graduation coach for all four high schools, after school, and summer school experiences. The Migrant Education Parent Advocacy Committee makes recommendations to that budget.

Special Revenue Funds - Federal Programs

Federal Title Programs Narratives Continued

Title I-D: Neglected and Delinquent or At-Risk Youth

The purpose of Title-ID funds are to support educational services provided within the Juvenile Services center. These funds pay for a .40 FTE licensed teacher to provide instruction in reading, math, and English Language services (if needed).

Additional funds are spent on attending national conferences to support neglected youth and after school programs at Central Medford High School. Funds are also distributed to Maslow Project (as per a contract) for school supplies.

Title II-A: Teacher Quality

Nine people are funded out of Title II-A with a total FTE of 3.85 FTE.

Title II-A: funds focused on providing leadership and instructional coaching in the schoolwide implementation of inclusive practices for a hybrid instructional model as well as in-person instruction. Instructional Specialists model research-based lesson design and cycles of data collection and instruction refinement, and lead schoolwide and districtwide PLCs.

To this end, teacher quality is the focus of 2.10 FTE Instructional Specialists (split between six people) supporting a total of 20 schools and 670 teachers.

Title II-A: funds also support the districtwide effort to support inclusion and student needs responsive strategies across all grades (K-12) through instructional coaching, and .5 FTE Student Engagement Coach and .25 FTE Emerging Multilingual and Migrant Services Coordinator. Both North Medford and South Medford high schools have .5 FTE for onsite support in inclusive instructional practices.

Equitable Services for Private Schools: Private schools that opt-in for Title II-A services receive a per pupil amount as set by Oregon Department of Education. In 2021-22, this amount was \$21/per person.

Title III: English Learners and Immigrant Youth

Title III funds ensure English learners, including immigrant children and youth, attain English proficiency and develop high levels of academic achievement in English. Supports includes 2.0 FTE across the district, including educational assistants, teachers, principals, and other school leaders in establishing, implementing and sustaining effective language education programs. In addition, Title III promotes parental, family, and community participation in language instruction education programs.

English Language programs across the district are supported by one secondary .15 FTE TOSA and an Emerging Multilingual and Migrant Services Coordinator to support students in English Language programs. In addition, 1.5 FTE, split between the two comprehensive high schools, supports students in Newcomer programs, facilitate parent involvement, and assist with transitions.

Title IVA : Student Support and Academic Enrichment (SSAE)

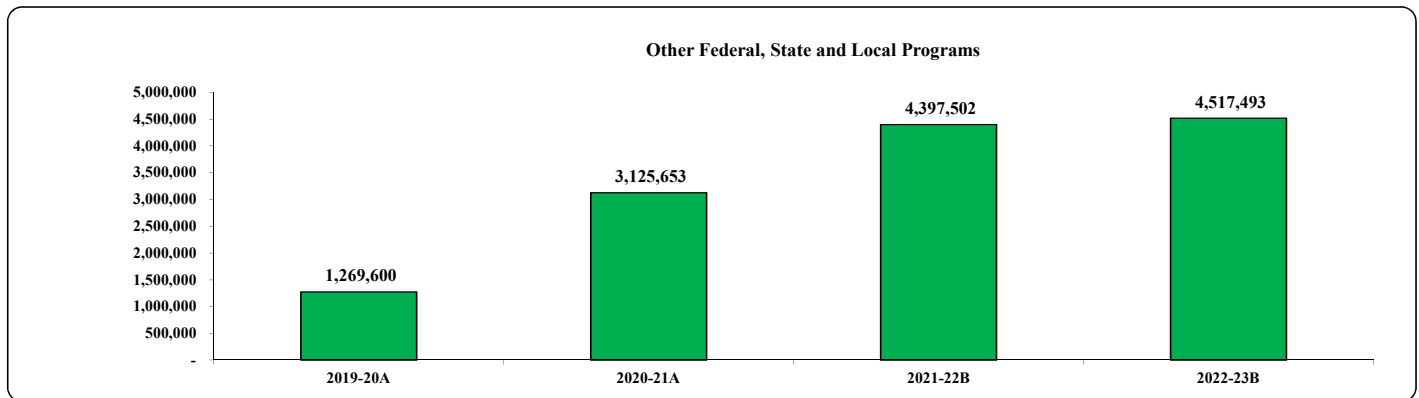
The purpose of the SSAE grant program is to improve students' academic achievement by increasing the capacity of states, LEAs, schools, and local communities in three areas: providing a well-rounded education, improving school conditions for a healthy and safe school environment, and increasing technical and digital literacy of students.

MSD provides all students with access to a well-rounded education through districtwide programs. These include a MKV Transportation Coordinator, and a Talented and Gifted (TAG) Coordinator.

To improve school conditions for students, a .50 FTE Wellness Coordinator was added to the Title IV program in 2020. In addition, in 2021-22, a .10 FTE for a Federal Programs Grant analyst was added to oversee compliance.

Special Revenue Funds - Other Federal, State and Local Programs

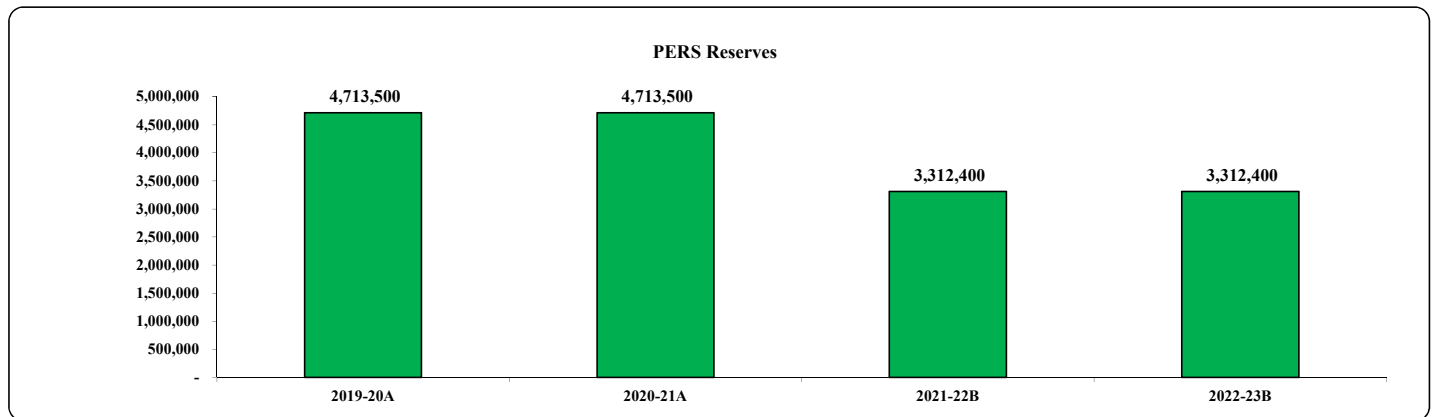
Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
Local Sources	167,315	242,554	175,000	175,000	175,000	175,000
Intermediate Sources	-	11,330	11,330	11,330	11,330	11,330
State Sources	328,264	1,358,349	2,375,000	2,375,000	2,375,000	2,375,000
Federal Sources	13,042	282,069	13,000	13,000	13,000	13,000
Transfers In	56,280	400,000	543,000	543,000	543,000	543,000
Beginning Fund Balance	704,700	831,351	1,280,172	1,400,164	1,400,164	1,400,164
TOTAL RESOURCES	1,269,600	3,125,653	4,397,502	4,517,493	4,517,493	4,517,493
REQUIREMENTS						
Instruction	299,814	1,118,327	2,500,000	2,500,000	2,500,000	2,500,000
Support Services	81,122	309,815	80,000	80,000	80,000	80,000
Community Services	32,085	33,618	33,618	33,618	33,618	33,618
Facilities Acquisition	25,229	383,721	383,721	383,721	383,721	383,721
Transfers Out						
Contingency	756,351	1,205,172	1,325,164	1,445,155	1,445,155	1,445,155
Unappropriated Fund Balance	75,000	75,000	75,000	75,000	75,000	75,000
TOTAL REQUIREMENTS	1,269,600	3,125,653	4,397,502	4,517,493	4,517,493	4,517,493



The FY22-23 Budget for Other Federal, State and Local Programs includes the Food Service Capital Reserve and several smaller, mostly local grants. This includes, but is not limited to: Oregon Community Foundation, Medford Schools Foundation, Aspire, Project Dove, Anna May, Fred Meyer, and West Foundation. For FY20-21 the one time Comprehensive Distance Learning Grants (CDLG) are included. For FY21-22 we added a Summer School Program primarily funded (80%) by state grants. This program will continue into FY22-23.

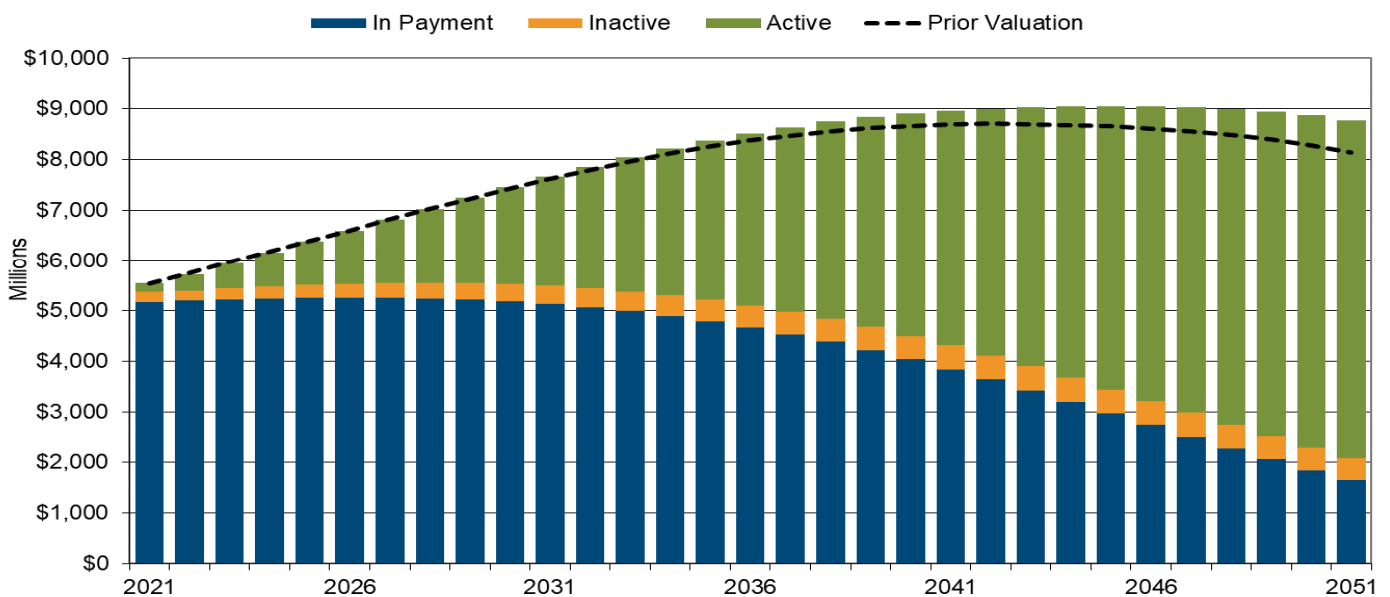
Special Revenue Funds - PERS Reserves

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
Transfers In to PERS	1,295,000	1,401,100	-	-	-	-
Beginning Fund Balance	3,418,500	3,312,400	3,312,400	3,312,400	3,312,400	3,312,400
TOTAL RESOURCES	4,713,500	4,713,500	3,312,400	3,312,400	3,312,400	3,312,400
REQUIREMENTS						
Transfer to GF	1,401,100	1,401,100	-	-	-	-
Contingency	3,312,400	3,312,400	3,312,400	3,312,400	3,312,400	3,312,400
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	4,713,500	4,713,500	3,312,400	3,312,400	3,312,400	3,312,400



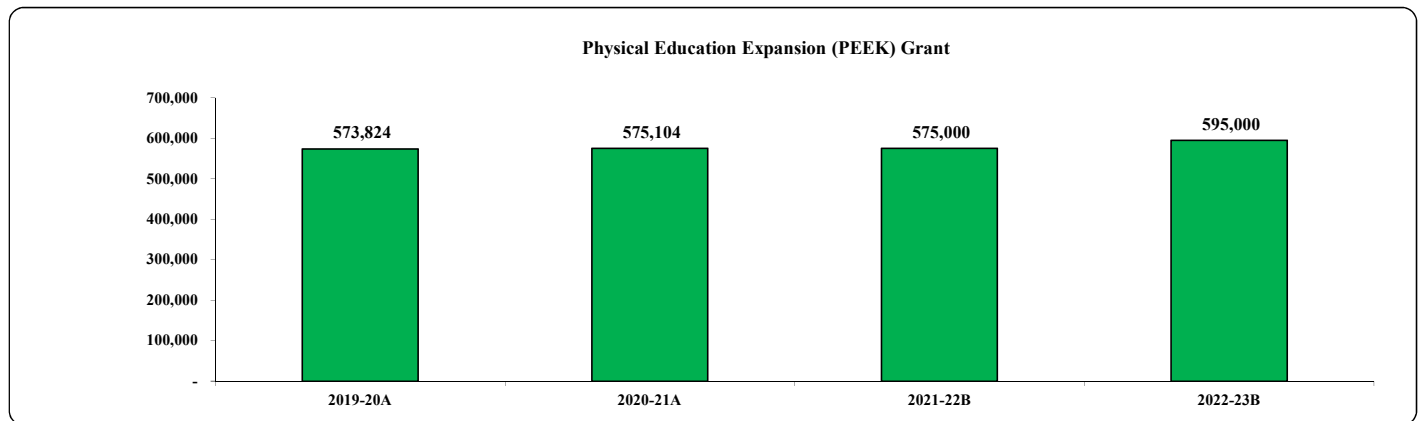
This fund represents the PERS reserve that was originally setup to partially offset large rate increases in the PERS rate over the 2017-19 biennium and beyond. The graph below shows that the PERS funding challenge is a long term problem with payments out to recipients peeking around the year 2044.

Tier 1/Tier 2 & OPSRP Expected Benefit Payments by status as of 12/31/2020



Special Revenue Funds - Physical Education Expansion (PEEK) Grant

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
State Sources	355,104	355,104	305,000	305,000	305,000	305,000
Transfer from GF	218,720	220,000	270,000	290,000	290,000	290,000
Beginning Fund Balance						
TOTAL RESOURCES	573,824	575,104	575,000	595,000	595,000	595,000
REQUIREMENTS						
Instruction	573,824	575,104	575,000	595,000	595,000	595,000
Contingency	-					
TOTAL REQUIREMENTS	573,824	575,104	575,000	595,000	595,000	595,000



This page shows the Physical Education Expansion (PEEK) Grant. The District is expected to be awarded the PEEK Grant again for the FY22-23 school year in the amount of \$300K, and will be notified regarding the FY22-23 school year in the summer of 2022. The District is expecting that this amount will slowly decrease to \$0 in the upcoming years.

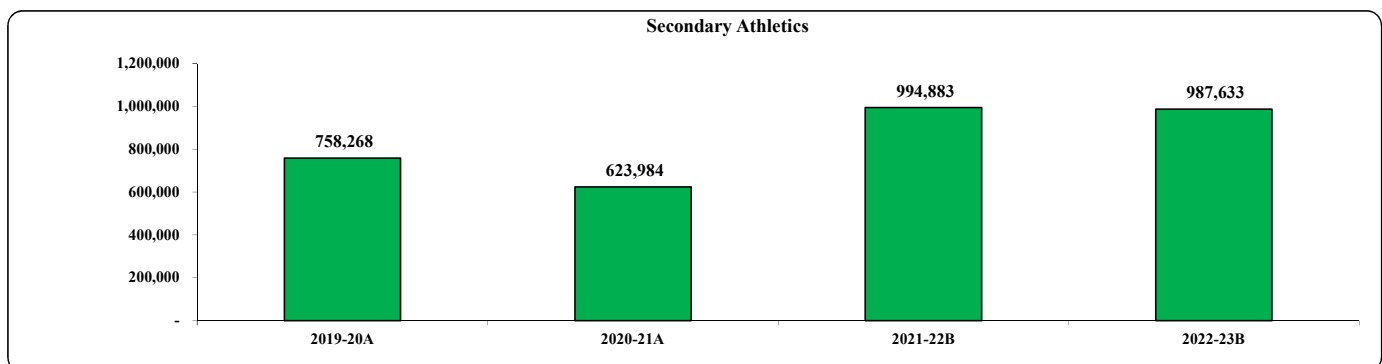
Background

The source of statewide funding for the PEEK grant is from the tobacco settlement monies that were allocated to Oregon.

- The tobacco settlement money is allocated by a separate committee.
- This grant is competitive and was intended to be seed money to get Districts up and running with the idea that the District (over time) would take over funding of their own PE programs.
- It is anticipated that the tobacco settlement money will continue in the next biennium (although there is less certainty about the \$305k noted above).
- It is anticipated that more school Districts will apply for this grant in the next biennium, based on the current trend and the required minutes of PE instruction per grade level. We are predicting getting less money next year and the year after. Thus far, the Medford School District has by far received the most funds from this grant.

Special Revenue Funds - Secondary Athletics

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
Admissions	110,201		115,000	115,000	115,000	115,000
Participation Fees	144,989	(156)	120,000	120,000	120,000	120,000
Other Local Sources						
State Sources - OSSA	21,414		25,000	25,000	25,000	25,000
Transfer from GF	375,000	375,000	375,000	375,000	375,000	375,000
Beginning Fund Balance	106,664	249,140	359,883	352,633	352,633	352,633
TOTAL RESOURCES	758,268	623,984	994,883	987,633	987,633	987,633
REQUIREMENTS						
Instruction - Middle School Co-Curricular:						
Salaries and Wages	1,051		600	600	600	600
Employee Benefits	253		150	150	150	150
Purchased Services	56,584	1,776	42,500	42,500	42,500	42,500
Supplies and Materials	7,496	9,884	30,000	30,000	30,000	30,000
Capital Outlay		6,831	6,000	6,000	6,000	6,000
Other Objects	675	450	1,000	1,000	1,000	1,000
Total Middle School	66,059	18,941	80,250	80,250	80,250	80,250
Instruction - High School Co-Curricular						
Salaries and Wages	54,425	272	60,000	60,000	60,000	60,000
Employee Benefits	15,831	109	15,000	15,000	15,000	15,000
Purchased Services	250,435	106,723	340,000	340,000	340,000	340,000
Supplies and Materials	68,280	105,099	90,000	90,000	90,000	90,000
Capital Outlay	21,984	6,346	32,000	32,000	32,000	32,000
Other Objects	32,113	26,611	25,000	25,000	25,000	25,000
Total High School	443,069	245,160	562,000	562,000	562,000	562,000
Contingency	249,140	359,883	352,633	345,383	345,383	345,383
Fund Balance						
TOTAL REQUIREMENTS	758,268	623,984	994,883	987,633	987,633	987,633



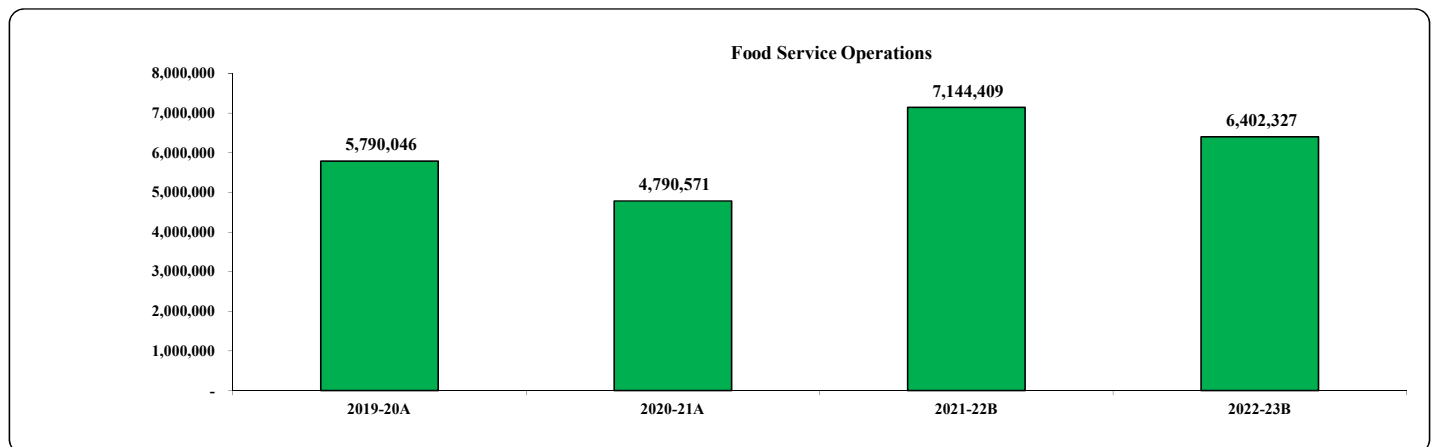
Secondary Athletics includes revenues and expenses other than the coaching stipends that are paid for by the General Fund (GF) in function 1122 (p.37) and 1132 (p.41). In FY22-23, the GF will transfer \$375K to help support this fund. Other revenues are received from admission fees to games and fees from athletes.

Revenue was affected in prior years by the cancellation of home contests due to the COVID-19 virus. The other revenue source is athletic participation fees which have stayed at the same level and are currently the lowest fees in the Southwest Conference.

In an effort to increase safety for football, several schools will begin to lease helmets as opposed to purchasing them. This will have more upfront cost, but will eliminate the need for reconditioning helmets. The lessor will provide the reconditioning on an annual basis and will provide helmets that are not older than four years for high school and five years for middle school. This will keep athletes in newer technology with a higher standard of care.

Special Revenue Funds - Food Service Operations

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
Daily Sales - School Lunch Program	460,081	38,880	50,352	50,000	50,000	50,000
Other Local Sources		3				
Federal Sources - School Lunch	3,983,915	3,268,009	4,800,000	5,250,000	5,250,000	5,250,000
Other Sources	55,587	241,358	262,000	262,000	262,000	262,000
Transfer		-				
Beginning Fund Balance	1,290,463	1,242,320	2,032,057	840,327	840,327	840,327
TOTAL RESOURCES	5,790,046	4,790,571	7,144,409	6,402,327	6,402,327	6,402,327
REQUIREMENTS						
Community Services:						
Salaries/Wages/Benefits	3,340	200				
Purchased Services	4,284,394	2,440,483	4,706,376	5,014,000	5,014,000	5,014,000
Supplies and Materials		195,644	82,705	82,705	82,705	82,705
Other (Indirect Overhead to General Fund)	259,993	122,188	240,000	240,000	240,000	240,000
Capital Outlay			1,275,000	225,000	225,000	225,000
Total Community Services	4,547,726	2,758,514	6,304,081	5,561,705	5,561,705	5,561,705
Transfers	-	-	-	-	-	-
Contingency	1,242,320	2,032,057	840,327	840,622	840,622	840,622
Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	5,790,046	4,790,571	7,144,409	6,402,327	6,402,327	6,402,327



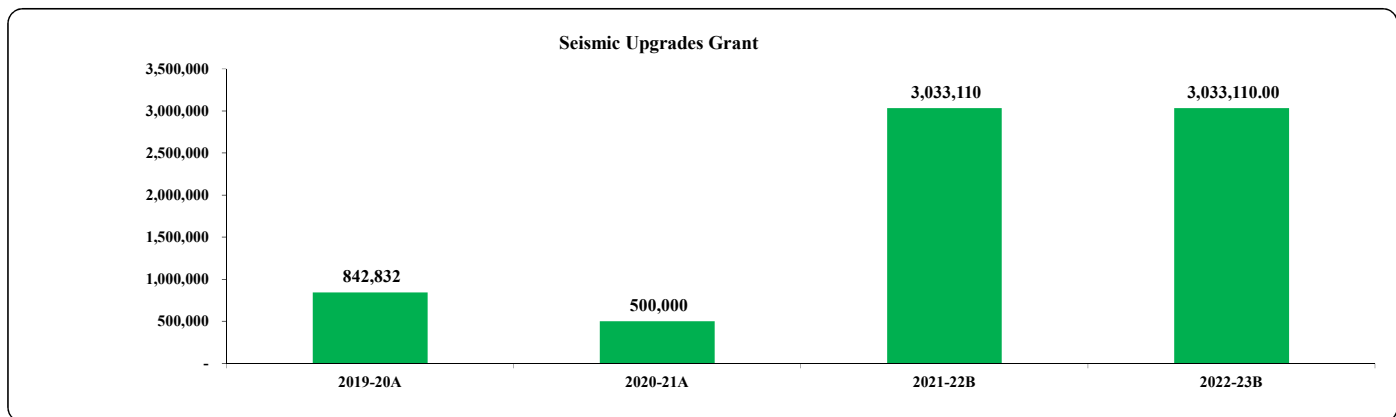
MSD food services are provided for students by Sodexo, Inc. The majority of the anticipated requirements or expenditures are reflected in Purchased Services, which is primarily comprised of Sodexo's fee to the District for providing the individual meals. The remainder of the expenditures is in Supplies and Materials, which is used primarily for commodities. This is required to be accounted for separately and the value is reimbursed to the District by Sodexo as received, and in Capital Outlay, which is primarily used for anticipated replacement of kitchen hardware.

Sodexo serves approximately 1,500,000 meals and equivalent meals per year to students across all 20 school locations. Meals are calculated on the following contractual basis, set by ODE: Lunch and Supper = 1/1, Breakfast = 3/1, Afterschool Snacks = 4/1, Equivalent meals = \$3.3125/1.

At this time costs are offset by federal sources and daily sales. The Federal Sources are from the USDA National School Lunch, Supper and Afterschool Snack Programs. If additional resources were needed to cover costs, those resources would come from a transfer from the General Fund.

Special Revenue Funds - Seismic Upgrades Grant

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
State Sources	1,054,492		2,000,000	2,000,000	2,000,000	2,000,000
Transfer from General Fund		500,000	800,000			
Beginning Fund Balance	(211,660)	-	233,110	1,033,110	1,033,110	1,033,110
TOTAL RESOURCES	842,832	500,000	3,033,110	3,033,110	3,033,110	3,033,110
REQUIREMENTS						
Transfer from General Fund	-	-	-	-	-	-
Capital Outlay	842,832	266,890	2,000,000	3,033,110	3,033,110	3,033,110
Contingency		233,110	1,033,110			
TOTAL REQUIREMENTS	842,832	500,000	3,033,110	3,033,110	3,033,110	3,033,110



In our continued effort to improve student and staff safety, MSD is working tirelessly to seismically upgrade facilities. In 2016-2017, we worked closely with local engineers to develop a districtwide seismic assessment to assist with prioritization and focus resources appropriately. In 2019, we updated the District seismic assessment to further focus our efforts.

Oregon Revised Statute (ORS) 455.400 states, “subject to the availability of funding, all seismic rehabilitations or other actions to reduce seismic risk must be completed before January 1, 2032.” This is no small undertaking and requires a concerted effort and a comprehensive plan. Seismic upgrades take time and significant funding. In terms of strategy, we can accomplish this task through new construction, in conjunction with on-going projects, and/or retrofit.

Two important terms to understanding seismic rehabilitation:

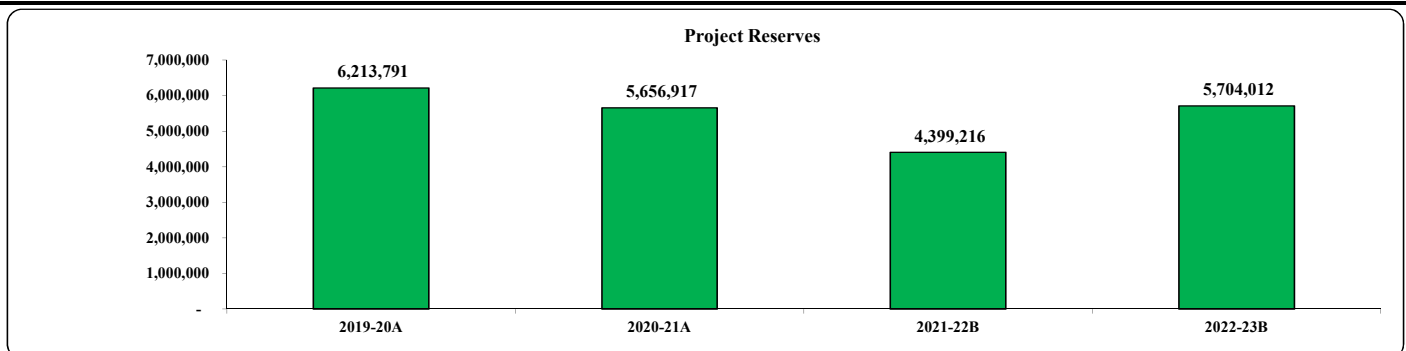
- Life Safety means that a building may be damaged beyond repair during an earthquake, but people will be able to safely exit the building.
- Immediate Occupancy means that not only will the building remain standing after an earthquake but emergency services will be able to continue to operate and provide services.

In addition to the extensive upgrades completed districtwide during the last bond, we have been awarded SRGP funding for several sites over the last seven years. We have completed work at Washington (\$270,000) in 2011, Ruch (\$1,477,100) in 2017, Griffin Creek (\$1,498,160) and Howard in 2018 (\$1,498,690). SRGP grants are not always large enough to upgrade a whole campus; however, this work allowed us to bring several buildings up to life safety standards and bring the Ruch and Howard’s gym up to immediate occupancy standards. Work at Hoover was completed in December of 2019 with a \$1,498,345 grant and matched the grant funding with an additional \$462,000 to bring the whole campus up to life safety standards and the gym and cafeteria building up to immediate occupancy standards. Using District funds to match the grant funding allowed for the campus to be upgraded in its entirety, with one mobilization, and minimized the level of inconvenience to the school’s education process. The timeline for a project of this size and nature from design to completion of construction is ~18 months with the majority of the heavy construction occurring over the summer months.

MSD will continue to work toward accomplishing all life safety and immediate occupancy seismic goals in the years to come. In FY21-22 the upgrading to the Oakdale MS gym which was only partially started in FY20-21. The Oakdale MS gym is a \$3.0 million upgrade, of which a \$2.5 million grant has been received, which requires an \$0.8 million General Fund matching contribution. This project will begin in April of 2022 and will be finished by the fall of 2022.

Special Revenue Funds - Project Reserves

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
Transfer from General Fund	3,928,674	3,302,691	1,680,000	2,980,000	2,980,000	2,980,000
Transfer from General Fund: Turf Replacement	20,000	20,000	20,000	20,000	20,000	20,000
Other (including PPC, ETO)	365,470	344,293	400,000	400,000	400,000	400,000
Construction Excise Tax (CET)	677,094	1,114,247	601,000	601,000	601,000	601,000
Beginning Fund Balance	1,222,553	875,686	1,698,216	1,703,012	1,403,012	1,403,012
TOTAL RESOURCES	6,213,791	5,656,917	4,399,216	5,704,012	5,404,012	5,404,012
REQUIREMENTS						
Instruction:						
Curriculum Spending						
Textbooks				2,500,000	2,500,000	2,500,000
Elementary School	386,550	56,472				
Middle School	424,027	21,833				
High School	351,977	110,000				
Curriculum Reserves			503,000			
Total Instruction	1,162,554	188,304	503,000	2,500,000	2,500,000	2,500,000
Network and Telecommunication Services (NTS)						
Purchased Services	8,425	181,137				
Supplies, Dues and Fees	197,928	233,008				
Software Spending	112,744	78,000				
IT Hardware Spending	1,212,419	354,314	947,900	953,000	953,000	953,000
Total NTS Support Services	1,531,516	846,459	947,900	953,000	953,000	953,000
Facilities Acquisition and Construction:						
Support Service Spending	23,280	-	300,000			
Capital Spending	2,620,755	2,923,938	1,670,000	1,540,000	1,540,000	1,540,000
Total Facilities Acquisition and Construction	2,644,035	2,923,938	1,970,000	1,540,000	1,540,000	1,540,000
Total Spending	5,338,104	3,958,701	3,420,900	4,993,000	4,993,000	4,993,000
Stadium Turf Replacement Reserves	202,515	222,515	242,515	242,515	262,515	262,515
Curriculum Reserves						
Contingency	673,171	1,475,701	735,801	468,497	148,497	148,497
TOTAL REQUIREMENTS	6,213,791	5,656,917	4,399,216	5,704,012	5,404,012	5,404,012



The Project Reserves Fund is dedicated for curriculum, computer hardware, computer software, large facility repair and maintenance projects, and reserves. The fund is budgeted to receive a \$3.0M transfer from the General Fund in FY22-23 for these purposes. The fund will also receive a \$20K transfer from the General Fund, which is reserved for improvements at Spiegelberg Stadium. The fund is forecasting to receive Construction Excise Tax (CET) Receipts estimated at \$0.601M and Public Purpose Charged (PPC) receipts estimated at \$400K.

This section describes the three areas that are funded under Project Reserves: Curriculum (\$2.5M), Network and Telecommunication Services (\$953k), and Facilities (\$1.54M), which are described in detail in the following pages.

Special Revenue Funds - Project Reserves

Capital and Repair and Maintenance Projects Planned for FY22-23

Facilities Projects Manager

<u>Furniture Replacement</u>	<u>Dollars</u>	<u>Location</u>	<u>Project Code</u>	<u>Project Manager</u>
Furniture Replacement Cycle (Administration)	5,000	Misc	23PRRFFN00	Havniear
Furniture Replacement Cycle (Elementary)	45,000	Misc	23PRRFFNXX	Havniear
Furniture Replacement Cycle (Secondary)	50,000	Misc	23PRRFFNXX	Havniear

Generators

Emergency Generator	90,000	Howard	23PRRFEG20	Havniear
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Roofing

Roof Over Hoover Office Hallway	35,000	Hoover	23PRRFRF16	Havniear
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Parking Lot & Concrete Replacements

Parking Lot	\$500,000.00	Ruch	23PRRFPK52	Havniear
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Site Improvements

Install Sand Drains to Baseball Field	\$175,000.00	South	23PRRFIR05	Havniear
Room 125 Carpet Squares-STEAM Lab/Room	\$20,000.00	Hedrick	23PRRFFL06	Havniear
Gym Floor Replacement-Including Asbestos Abatement	\$85,000.00	Wilson	23PRRFFL64	Havniear
Replace Doors Across the Front	\$30,000.00	Jefferson	23PRRFDL32	Havniear
Stage Curtains	\$65,000.00	District	23PRRFRR00	Havniear
Media Center - Change Out Lights	\$25,000.00	Howard	23PRRFMDCL	Havniear
Media Center Drain Repair/Retaining Wall	\$100,000.00	Lone Pine	23PRRFIR40	Havniear
Bleacher Repairs	\$15,000.00	District	23PRRFBLL00	Havniear
Planetarium Repairs	\$300,000.00	North	23PRRFPLNT	Havniear

Total Maintenance Projects \$ 1,540,000

Special Revenue Funds - Project Reserves

Capital Repairs Fund Narratives

Capital and Repair and Maintenance Project Narratives FY22-23

Furniture

Furniture Replacement Cycle – Administration 5,000

Furniture replacement cycle funds for administration.

Furniture Replacement Cycle – Elementary 45,000

Furniture replacement cycle funds for Elementary.

Furniture Replacement Cycle – Secondary 50,000

Furniture replacement cycle funds for Secondary.

Generators

Emergency Generator - Howard 90,000

The gym has been seismically upgraded, but has no power backup for an emergency situation. A generator will be added that will supply power for essential needs in and around the gymnasium if power were to become unavailable to the site.

Roofing

Roof Over Hoover Office Hallway 35,000

The office hallway has an ongoing roof leak problem. Roof leaks have been addressed several times by MSD carpenters and outside contractors. This project will support building a pitched roof over the existing flat roof and divert rain water to the roof drain system.

Parking Lots

Parking Lot - Ruch 500,000

Both Ruch parking lots will be redesigned. The existing oak tree, current asphalt and front entry into the school will be removed. New asphalt and concrete will be placed to create a safer, ADA compliant, parking lot and main entrance area. New asphalt will be placed in the lower parking area along with some new fencing to promote a more secure site.

Site Improvements

Install Sand Drains to Baseball Field-South 175,000

This project will help address ground water issues on the baseball field. New drainage and irrigation systems will be installed. The field will be re-graded and seeded.

Room 125 Carpet Squares-STEAM Lab/Room 20,000

A contractor will be hired to install carpet tiles in three (3) rooms at Hedrick; 104, 109, and 125.

Gym Floor Replacement and Asbestos Abatement 85,000

The gym floor is in poor condition and is too thin for another sand and refinish. This project will remove the existing floor, abate the asbestos containing material under it, and install new vinyl flooring.

Replace Doors Across the Front 30,000

The existing main entry doors can no longer be adjusted to close on their own. They are continually left ajar creating a safety issue for students and staff. This project will replace the entire door system with new hollow metal frames, new doors, hardware, and closers.

Stage Curtains 65,000

Several of the stage curtains districtwide have failed a fire safety test and need to be replaced. Pricing is better if we replace all the curtains at the same time.

Media Center - Change Out Lights 25,000

The fixtures in the Media Center are outdated and only accept florescent lamps. New LED fixtures will be purchased consistent with those at Jackson and Roosevelt, and hire a contractor to install them. This project will reduce energy consumption.

Media Center Drain Repair/Retaining Wall 100,000

The CMU walls of the Media Center are in danger of incurring water damage. This project will support hiring a contractor to expose the walls by removing the soil down to the footing level. A drainage system will be installed, the walls will be treated with a waterproofing material, and backfilled. The landscaping will be redesigned allowing water to flow away from the building.

Bleacher Repairs 15,000

Several motorized bleachers districtwide have been damaged as a result of untrained operators. A bleacher repair company will be hired to repair them.

Planetarium Repairs 300,000

The planetarium at North Medford High School needs some repairs and upgrades to the current equipment and seating.

Total Capital Repair and Maintenance Projects FY22-23 \$ 1,540,000

Special Revenue Funds - Project Reserves

Network and Telecommunication Projects Planned for FY22-23

Description	Total	JL or PO	Manager
Computer and projector replacements	\$ 300,000	23PPRFCR00	Brabham
Security Camera Replacements	\$ 200,000	23PPRFSC00	Brabham
Copier replacement at various locations due to age (12 x \$10,000)	\$ 120,000	23PPRFCO00	Brabham
Uninterruptible power supply (UPS) Batteries	\$ 15,000	23PPRFUP00	Brabham
Access Point Replacements (155 x \$632)	\$ 100,000	23PPRFAP00	Brabham
Phones (400 x \$146)	\$ 60,000	23PPRFPH00	Brabham
Security Panel Replacements	\$ 30,000	23PPRFSZ00	Brabham
Wireless Master Clock systems and clocks	\$ 13,000	23PPRFCS00	Brabham
Upgrade internal fiber at sites to single-mode fiber	\$ 65,000	23PPRFFIBE	Brabham
Convert older intercoms to web based IP systems	\$ 50,000	23PPRFIN00	Brabham
TOTAL NTS PROJECTS FY22-23	\$ 953,000		

Special Revenue Funds - Project Reserves

Network and Telecommunication Services Projects Narrative

Computer Replacement 300,000

This amount is enough to upgrade the needed staff computers to modern levels. This is an ongoing process and need.

Security Camera Replacements 200,000

Replacement of 235 security cameras that are over 10 years old, when expected life is around 5 years old.

Copier replacement at various locations due to age (12 x \$10,000) 120,000

Ongoing replacement plan to maintain our existing fleet.

Uninterruptible power supply (UPS) Batteries 15,000

Replacement of 175 access points that were end of life as of August 2020.

Access Point Replacements 100,000

Replacement of access points that are at the end of life.

Phones (380 x \$135) 60,000

Replacement of 760 old polycom/MGCP phones districtwide as these phones are aging out (2 year replacement plan).

Security Panel Replacements 30,000

Funds for Synergy Customization are being allocated for any potential modifications that are MSD specific and need to be addressed after the upcoming system implementation for the start of the school year.

Wireless Master Clock systems and clocks 13,000

UPS batteries need to be replaced every 3 years in all UPS covering the network switch infrastructure and fire panels.

Upgrade internal fiber at sites to single-mode fiber 65,000

Ongoing replacement of UPS batteries, which need to be replaced every 3 years in all UPS covering the network switch infrastructure and fire panels.

Convert older intercoms to web based IP system 50,000

Installation of new radio repeater at McLoughlin Middle School.

Total IT Infrastructure Projects FY22-23:

953,000

Special Revenue Funds - Project Reserves

Curriculum Spending Planned FY22-23

Curriculum is aligned, reviewed, and updated on a seven year cycle. During the school year, prior to reviewing instructional materials, the District K-12 teams align standards and learning targets. As part of the process, teams also review open source materials and integrated technology needs. Professional development is provided to all teachers in the content area when new materials are adopted. The state allows Districts three options: adopt new materials from the state-approved list, maintain current materials, or complete an independent adoption.

Oregon State Review Cycle	Oregon for use in Fall	Medford School District	Oregon for use in Fall
2019: No Instructional Materials Review	2020	2019: No Instructional Materials Review	2020
2020: World Languages	2021	2020: World Languages	2021
2021: ELA/ELP	2022	2021: Curriculum Management Audit/No Adop	2022
2022: Mathematics	2023	2022: ELA/ELP	2023
2023: Science	2024	2023: Mathematics	2024
2024: Health & Physical Education	2025	2024: Science	2025
2025: Social Sciences	2026	2024: Health & Physical Education	2026
2026: World Languages & The Arts	2027	2025: Social Sciences	2027
2027: ELA/ELP	2028	2026 World Languages & The Arts	2028
2028: Mathematics	2029	2027: ELA/ELP	2029
2029: Science	2030	2028: Mathematics	2030
2030: Health & Physical Education	2031	2029: Science	2031
2031: Social Sciences	2032	2030: Health & Physical Education	2032

Curriculum FY2022-2023

Reading and Literacy K-12 is one of our highest priorities in the Medford School District. We are dedicating a great deal of professional learning opportunities for our staff about teaching students to read, write, listen, and speak. To do this effectively, we need access to student and teacher materials in both print and digital formats that are aligned to state standards, reflect all kinds of learners, and support differentiated learning formats and activities.

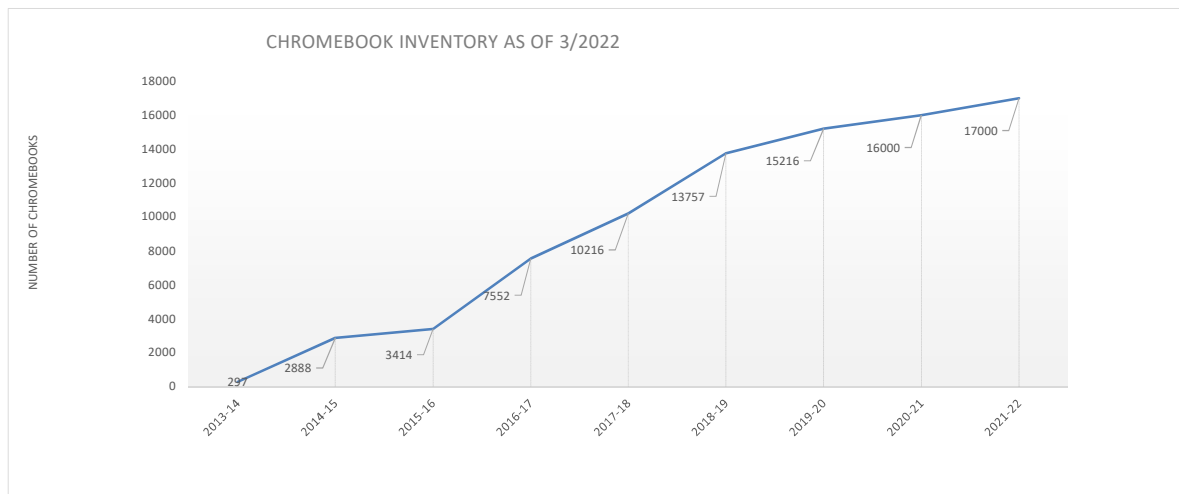
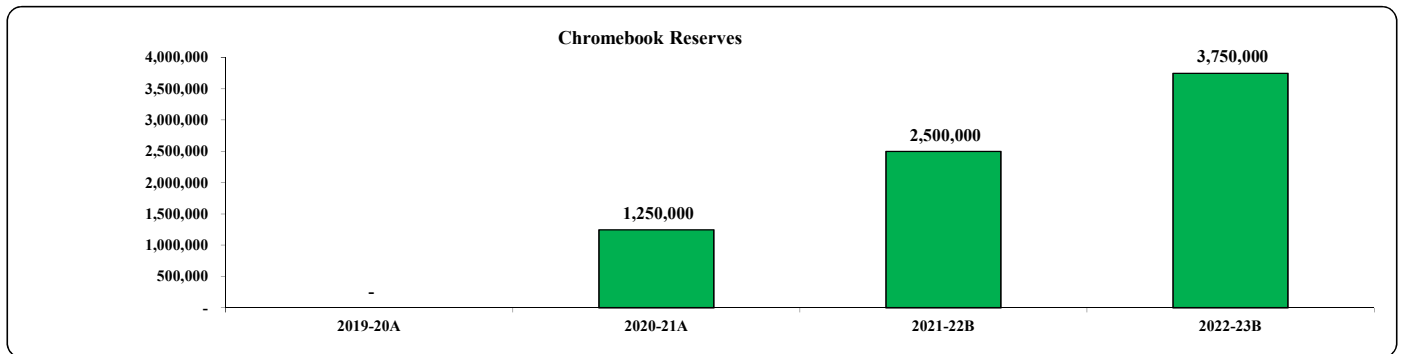
\$2.5 M is currently budgeted in Curriculum Reserves for FY22-23 for the purchase of English/Language Arts and English Language Proficiency teaching materials for K-12 by July 1, 2023.

Total Curriculum FY22-23: \$2,500,000

Making an investment in the highest quality instructional materials is vital to ensure a rigorous and engaging curriculum aligned to state standards and across all classrooms. The process to select instructional materials involves classroom teachers and administrators conducting a thorough review of state approved materials and evaluation against a rubric addressing rigor, accessibility for diverse learners, and alignment to state standards. Implementation of new curriculum includes professional development and ongoing instructional coaching.

Special Revenue Funds - Support Services for Chromebook Spending

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
Transfer from GF		1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Transfer from Other Funds						
Beginning Fund Balance			1,250,000	2,500,000	2,500,000	2,500,000
TOTAL RESOURCES	-	1,250,000	2,500,000	3,750,000	3,750,000	3,750,000
REQUIREMENTS						
Instruction:						
Instruction		1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Total Instruction	-	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Contingency			1,250,000	2,500,000	2,500,000	2,500,000
Unappropriated Fund Balance	-	-				
TOTAL REQUIREMENTS	-	1,250,000	2,500,000	3,750,000	3,750,000	3,750,000

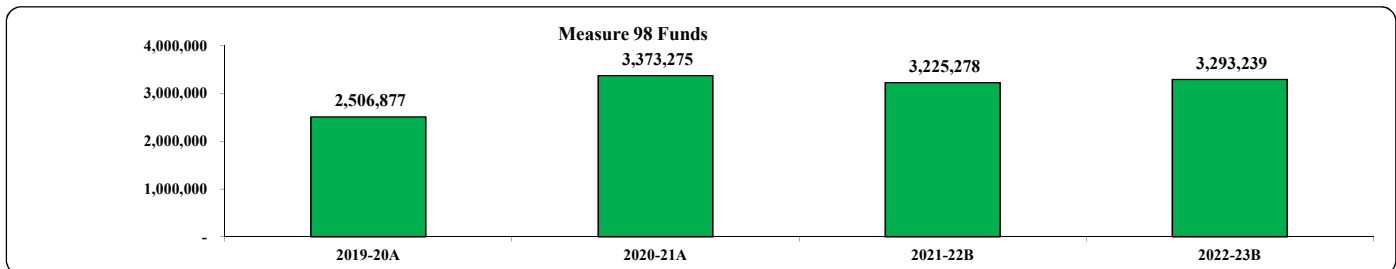


The District began setting aside \$1.25M each year starting in FY20-21 towards a new Chromebook Reserves account. Chromebooks cost approximately \$300 each and have an expected life span of 4 years. In past years Chromebooks have been expensed out of the Special Revenue Projects Reserves Fund (pp.118-122) and the General Fund function Network and Telecommunication Services, 2669 (p.100). The initial buy of 2013-14 of 297 was a pilot to test the Chromebooks, and since then the District has purchased 16,000 Chromebooks as of April, 2021, which have been assigned to teachers and students. More than 8,000 Chromebooks were distributed to students and teachers during the COVID-19 shelter in place order to support distance learning in 2020.

A Chromebook replacement timeline is as follows: assess replacement device options and choose a device or device(s), Fall 2022, put in order for replacement devices, January, 2023, and replacement devices arrive at MSD, January - June 2024.

Special Revenue Funds - Measure 98 High School Success

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
State Sources	2,493,534	3,370,002	3,426,555	3,293,239	3,293,239	3,293,239
Beginning Fund Balance	13,343	3,274	(201,277)	0	0	0
TOTAL RESOURCES	2,506,877	3,373,275	3,225,278	3,293,239	3,293,239	3,293,239
REQUIREMENTS: Instruction:						
CTE	835,627	822,900	1,091,996	1,093,793	1,093,793	1,093,793
College and Career Readiness	831,178	950,888	1,108,874	1,099,723	1,099,723	1,099,723
Dropout Prevention	836,799	1,696,288	1,024,408	1,099,723	1,099,723	1,099,723
Middle School Preparedness		104,476				
Total Instruction	2,503,604	3,574,552	3,225,278	3,293,239	3,293,239	3,293,239
Unappropriated Fund Balance	3,274	(201,277)	0	0	0	0
TOTAL REQUIREMENTS	2,506,877	3,373,275	3,225,278	3,293,239	3,293,239	3,293,239



In November 2016, Oregon voters passed ballot Measure 98 also known as the High School Success Act. Coming on the heels of the Great Recession which resulted in deep cuts to Oregon public education, the High School Success Act aims to reestablish and expand Career and Technical Education (CTE), enhance college and career readiness, and significantly increase drop-out prevention services. The bulleted items below highlight Medford School District's High School Success investment priorities for school year 2022-2023:

Career and Technical Education

- Continue development and expansion of CTE programs aligned with Rogue Valley workforce priorities: Construction Technology, Manufacturing, Health Science, Education, Computer Science/IT, Natural Resource Systems, and Transportation
- Expand construction trades pre-apprenticeship (MPACT) training to include: Plumbing, Electrical, HVAC and Residential Carpentry
- Collaborate with MURA and other community stakeholders to establish a Regional Construction Trades Skills Center near downtown Medford
- Establish three new programs of study including Health Science (NMHS), Media Arts/Video Production (NMHS) and Natural Resource Systems/Wildfire Management (CMHS)
- Provide MOA and CMHS high school students access to MSD CTE programs and other, community-based, career training opportunities.
- Expand work-based learning opportunities for all CTE students including pre-apprenticeships, youth internships and integrated work-simulations
- Deepen and expand partnerships with industry employers and community colleges to facilitate CTE students' successful transition into the workforce or postsecondary enrollment
- Expand introductory level CTE courses into middle schools
- Maintain the FTE, equipment and learning resources needed to support establishment and expansion of MSD CTE programs

College Level Opportunities

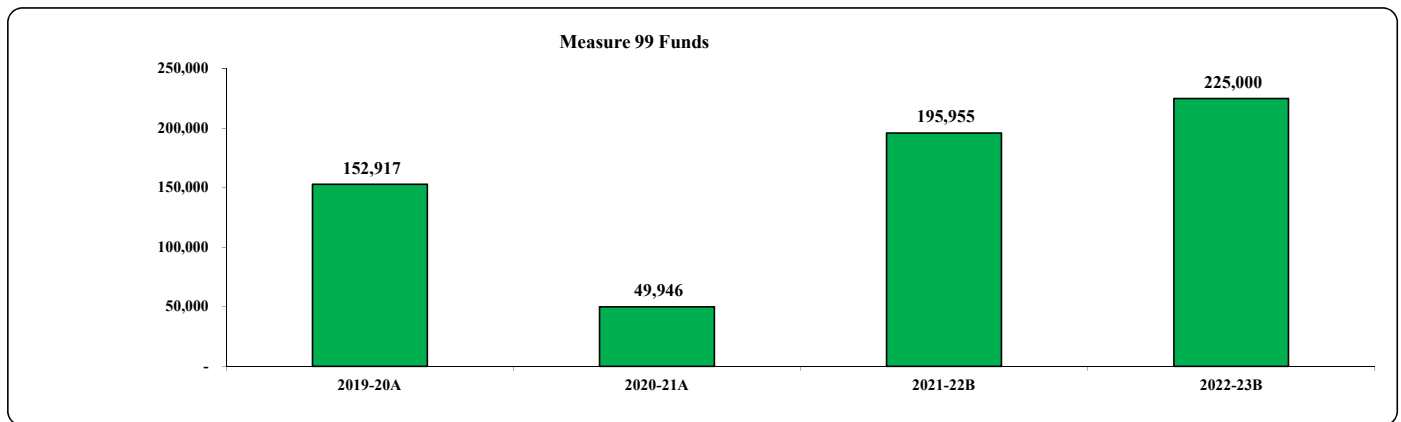
- Develop a K-12 School Counseling framework based on the American School Counselor Association (ASCA) standards and Oregon's Framework for Comprehensive School Counseling Programs
- Support middle and high school counseling FTE
- Develop a Student Pathways Plan function within Synergy to document students' pathway selection and connect students' emerging career interests with related high school Pathways courses
- Adopt a leading online career information program to support career exploration and to interface with students' Pathways Plan
- Provide tuition support for high school students enrolled in postsecondary courses and courses for industry recognized certifications or credentials
- Increase enrollment of historically underrepresented students in AP and other advanced coursework through regular, systematic monitoring
- Align and articulate MSD Pathways courses with postsecondary degree programs and courses.
- Provide professional development for engagement and retention of historically underrepresented students in college-level courses e.g., Bulldogs/Hornets to Raiders, AVID

Dropout Prevention

- Provide RVTB bus transportation to increase student access
- Provide FTE and learning resources for Medford Online Academy (MOA)
- Provide FTE for credit retrieval programs
- Provide FTE and resources for youth suicide prevention services
- Support FTE for coordinated, case management services (Maslow Project) for houseless students under the McKinney-Vento Act
- Provide community-based mental health counseling services at each secondary school (Family Solutions)

Special Revenue Funds - Measure 99 Outdoor School

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
State Sources	85,335		225,000	225,000	225,000	225,000
Beginning Fund Balance	67,582	49,946	(29,045)	(0)	(0)	(0)
TOTAL RESOURCES	152,917	49,946	195,955	225,000	225,000	225,000
REQUIREMENTS						
Instruction	102,971	78,992	195,955	225,000	225,000	225,000
Total Instruction	102,971	78,992	195,955	225,000	225,000	225,000
Pass-through to Charter Schools						
Unappropriated Fund Balance	49,946	(29,045)	(0)	(0)	(0)	(0)
TOTAL REQUIREMENTS	152,917	49,946	195,955	225,000	225,000	225,000



Measure 99 created an Outdoor School Education Fund from Oregon State Lottery Funds. The measure required that withdrawals from the State Lottery Fund cannot reduce lottery proceeds dedicated to the restoration and preservation of parks, beaches, watersheds, and native fish and wildlife. The Outdoor School Education Fund was designed to provide Oregon fifth- and sixth-grade students with an outdoor school program. The Oregon State University Extension Service was intended to administer the fund.

In 2017-2018, Medford School District was approved to spend up to \$80,884 to fund programs in 11 out of 18 eligible schools who participated (including charter schools.) Amounts awarded for the 2017-2018 were based on what each school requested.

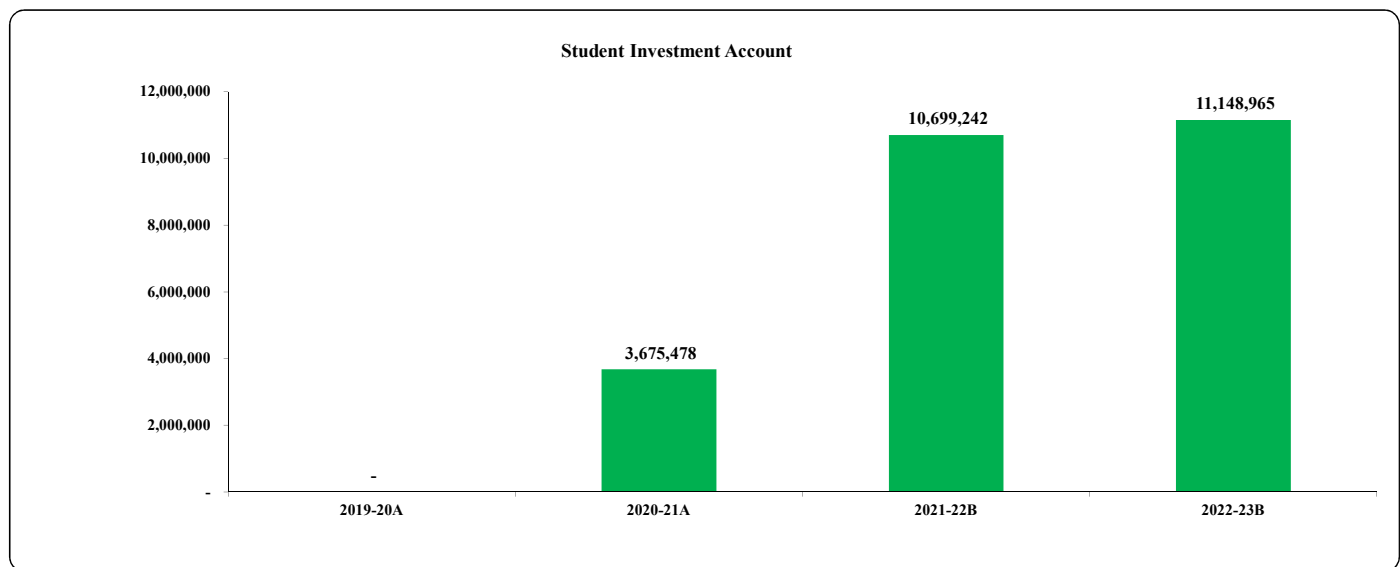
In 2018-2019, all schools, including charter schools decided to participate, and we were approved to spend up to \$231,596.

Since then, the funding structure has changed and we were given a dollar amount per student based on the length of each program, ranging from \$80 per student for three days (with no overnights) up to \$456 for six days (with five overnights).

Funding is uncertain for the next biennium but similar funding amounts for this next school year.

Special Revenue Funds - Student Investment Account

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
State Sources		3,675,478	10,699,242	11,148,965	11,148,965	11,148,965
Beginning Fund Balance						
TOTAL RESOURCES	-	3,675,478	10,699,242	11,148,965	11,148,965	11,148,965
REQUIREMENTS						
Instruction		3,080,391	7,000,000	7,400,000	7,400,000	7,400,000
Support Services		582,549	3,339,242	3,388,965	3,388,965	3,388,965
Community Services			360,000	360,000	360,000	360,000
Facilities Acquisition/Construction		12,538				
Contingency						
Unappropriated Fund Balance & Reserves						
TOTAL REQUIREMENTS		3,675,478	10,699,242	11,148,965	11,148,965	11,148,965



The Student Investment Account (SIA) is funded by a new State Corporate Activity Tax (CAT) beginning with a partial year of funding in FY20-21. FY21-22 was the first year for full funding SIA. The funds are focused on improving the following student performance/metrics:

- On-time graduation and 5-year completion
- Ninth grade on-track rates
- Third grade reading proficiency rates
- Regular attender rates
- Other applicable local metrics

Allowable uses of SIA funds are broadly defined as:

- Expanding Instructional Time
- Addressing Student Health and Safety
- Reducing Class Size and Caseloads
- Providing a Well-Rounded Education

The District Summary Level 3-Year SIA Plan is shown on the following page.

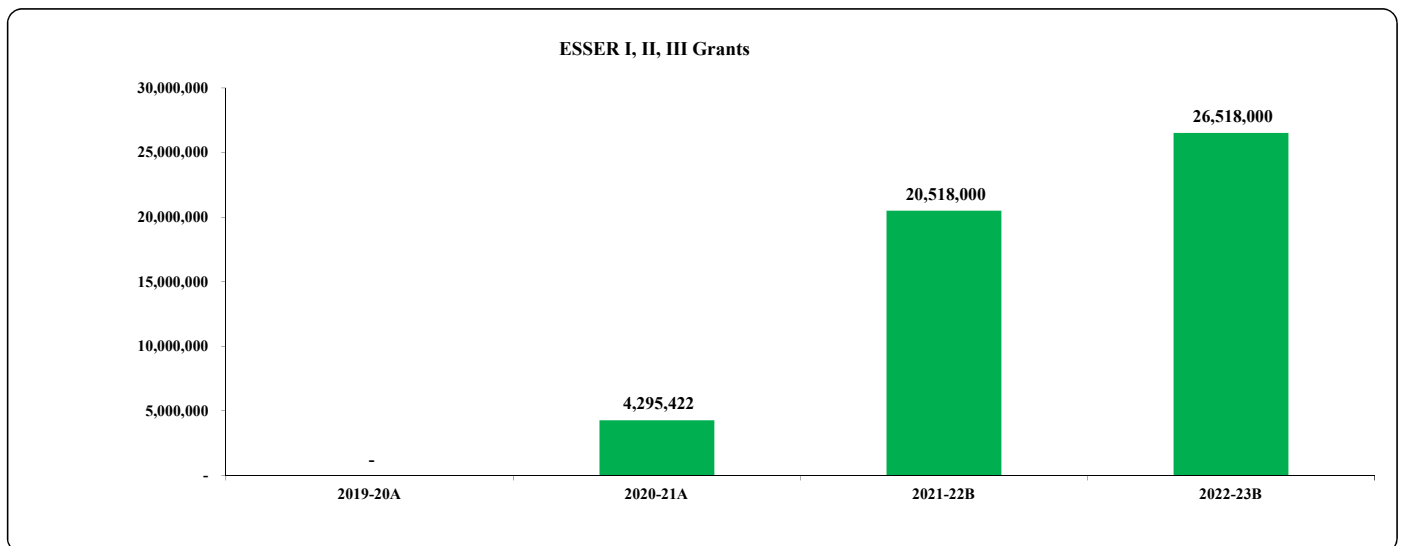
Special Revenue Funds - Student Investment Account

		Proposed		Amended		Variance
(\$ in Thousands)		2022-23		2021-22		Over/Under
The top priorities determined are as follows:		FTE	Amount	FTE	Amount	
1	Decrease SPED class size and caseloads	24.5	\$2,450	24.5	\$2,457	(\$7)
2	Non SPED class size reduction K-12	16	1,500	16	1,480	20
3	Elementary School Assistant Principals	14	2,225	14	2,325	-100
4	Community, Family & Equity Coordinator	1	160	1	160	0
5	Family/Outreach Liaisons	2	200	2	200	0
6	Align Curriculum	1	200	1	250	-50
7	Expand On Site Kindergarten Transition Program	Contracted Staff	750	Contracted Staff	450	300
8	Pre Kindergarten Facility Play Equipment		50		100	-50
9	Professional Learning - Leadership		100		250	-150
10	Well Rounded - Expand Enrichments in Elementary - Increased Prep Time	8	910	8	895	15
11	SEL Specialists	8	910	8	750	160
12	Director of Reading	1	250		\$0	\$250
SUBTOTAL		75.5	\$9,705	74.5	\$9,317	\$388
Indirect Overhead to GF			482		475	7
Charter School Pass Through			962		907	55
GRAND TOTAL		75.5	\$11,149	74.5	\$10,699	\$450

The schedule above presents the 2021-22 amended and 2022-23 proposed SIA plans for Medford. For 2022-23, the \$11.15 million plan focuses resources primarily on reducing class sizes and caseloads \$3.95 million (40.5 FTE), improving student health & safety \$3.498 million (25.0 FTE (14.0 Assistant Principals/3.0 Community Outreach/8.0 SEL Specialists), passing through funds to Charter Schools \$0.96 million, expanding well rounded enrichments \$0.91 million (8.0 FTE), kindergarten readiness \$0.80 million, indirect overhead support to General Fund \$0.48 million, a new 1.0 FTE Director of Literacy \$0.25 million, 1.0 FTE aligning curriculum both vertically and horizontally \$0.20 million and \$0.10 million for professional development.

Special Revenue Funds - Elementary and Secondary School Emergency Relief Funds (ESSER) Grants

Object Description	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
Federal Sources		4,295,422	20,518,000	26,518,000	26,518,000	26,518,000
Beginning Fund Balance						
TOTAL RESOURCES	-	4,295,422	20,518,000	26,518,000	26,518,000	26,518,000
REQUIREMENTS						
Instruction		1,178,582	8,000,000	4,000,000	4,000,000	4,000,000
Support Services		954,974	6,000,000	4,000,000	4,000,000	4,000,000
Community Services						
Facilities Acquisition/Construction		2,161,866	6,000,000	18,000,000	18,000,000	18,000,000
Other Uses - Debt Service						
Other Uses: Transfers Out			518,000	518,000	518,000	518,000
Contingency						
Unappropriated Fund Balance & Reserves						
Total Requirements	-	4,295,422	20,518,000	26,518,000	26,518,000	26,518,000



Elementary and Secondary School Emergency Relief (ESSER) funds are currently three separate Federal grants with a similar focus targeted to address the impacts of the Coronavirus Disease (COVID-19) has had, and continues to have, on our educational community.

Acceptable uses of these funds are similar, though not exactly the same for all three grants, and they are defined in broad terms including, but not limited to:

- Other activities necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff
- Purchasing educational technology, which could include hardware, software, and connectivity, for students served by the LEA that aids in regular, substantive educational interaction between students and educators, including low-income students and students with disabilities
- Addressing learning loss among all students in all subgroups (20% of ESSER III)
- School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards and support student health needs (ODE agrees this also means the needs for additional instruction space)
- Providing resources for principals and others school leaders to address school-specific needs

MSD's high level budget for the three ESSER grants is shown on the following page.

Special Revenue Funds - ESSER Grants Supplemental

Medford SD 549c ESSER Grants Budgets 4/28/2022					
Grant End Date	9/30/2022 ESSER I	9/30/2023 ESSER II	9/30/2024 ESSER III	Total ESSER	Comments
Grant Revenue	\$3,587,642	\$14,734,676	\$33,008,497	\$51,330,815	
Charter Pass Through	\$443,371	\$1,815,338	\$4,079,850	\$6,338,559	
Private School Pass Throughs	\$21,612	N/A	N/A	\$21,612	
JDEP Set Aside	\$501	\$47,477	\$0	\$47,978	
Net Grant After Pass Throughs	\$3,122,159	\$12,871,861	\$28,928,647	\$44,922,667	
Expenses					
Oakdale Middle School remodel Partial Contribution			12,500,000	\$ 12,500,000	Estimated \$30 Million Total Cost for remodel, \$17.5 million coming from FFC bond proceeds. There will be 50 additional classrooms available fall 2023.
HVAC /Air Handling Projects		6,240,000	3,818,000	\$ 10,058,000	Originally 10 HVAC projects total (HVE, GCE, MMS, HMS Maslow, MOA, OMS, OMS Gym, and JVE) funded by ESSER II. Due to actual costs being higher than originally estimated 9 of original 10 HVAC projects to be completed under ESSER II and ESSER III. JVE HVAC cost estimate has now doubled, now estimated at \$4+ million and ideally will be funded by combination of \$2.4 million of ESSER III funds plus \$1.6 million of FFC bond contingency if not needed for Oakdale project. Final decision on JVE HVAC will be made January 2023. Two smaller additional HVAC project totalling \$270K have been added to ESSER II (OMS Auditorium and Annex see below).
Maintaining Continuity		2,441,861	5,378,139	\$ 7,820,000	Move \$4.045 Million per year (\$4.5 FTE) for 2 years from General Fund to ESSER III to maintain continuity of staff to help remediate COVID impacts.
Learning Loss/Remediation	569,640		6,592,000	\$ 7,161,640	20% set aside for ESSER III Learning Loss is \$7.0 million. Allows seven additional days in 2021-22, one additional day in 2022-23 and up to 7 additional days in 2023-24.
IT Related Primarily Chromebooks	1,728,191	280,502	190,000	\$ 2,198,694	Hotspots, Chromebooks, Zoom Licenses etc.
MOA Bartlett Building Purchase		1,894,000		\$ 1,894,000	Online School Location
Summer Learning Grant Matches	517,194	775,000		\$ 1,292,194	Amount could vary depending on size and type of programs
Sanitation Related	207,134	670,498		\$ 877,632	Additional Custodial Support
Leadership Development			450,508	\$ 450,508	
McKinney-Vento Support	100,000	200,000		\$ 300,000	There is no McKinney Vento Support in ESSER III, but there is a separate grant coming for this.
Childcare - Kid Time etc		80,000		\$ 80,000	
Lost/Damaged Library & Text Books		250,000		\$ 250,000	
Medford to Raiders		20,000		\$ 20,000	
Drinking Fountain Bottle Fillers		20,000		\$ 20,000	
Total Expenses	\$3,122,159	\$12,871,861	\$28,928,647	\$44,922,667	
Unallocated Funds	(\$0)	\$0	\$0	(\$0)	

The three ESSER federal grants are estimated to provide approximately \$51.3 million in one-time funding to address the impact of the Coronavirus. Of the \$51.3 million approximately \$6.3 million will be passed through to Charter schools or other entities/programs. Of the remaining \$45.0 million, \$14.4 million will be spent towards making additional space available, \$8.6 million will be spent on addressing learning loss during the pandemic, \$8.6 million will be spent on upgrading, replacing or repairing HVAC to improve air flow/handling, \$7.8 million will be spent on maintaining continuity of staff (roughly 54.5 FTE), \$2.2 million on purchasing technology to support distance learning, \$1.3 million to support extended year/summer learning, \$0.9 million on increased sanitation and \$1.1 million to support various other activities/programs addressing impacts of COVID-19 on District staff and students.

There are two additional HVAC Capital Projects to be funded by ESSER funds:

1. Oakdale Middle School Auditorium Chiller \$90,000:

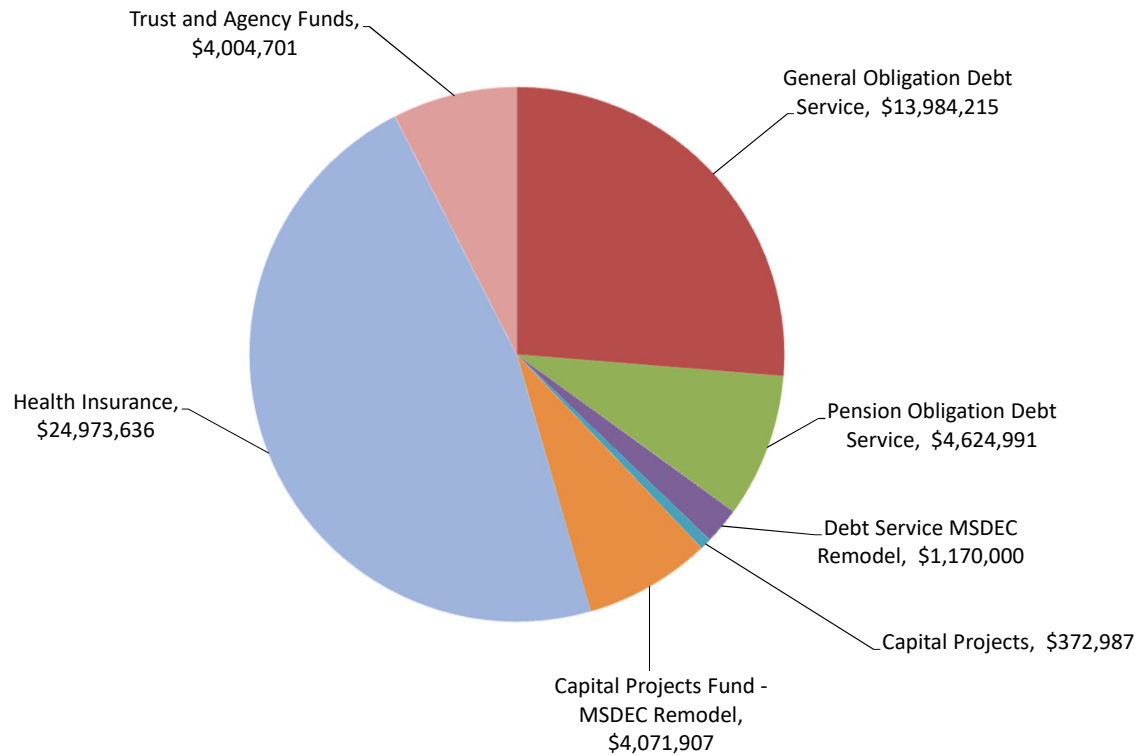
This project would replace the old chiller that services the auditorium. If this chiller fails again it would leave the Oakdale Auditorium with no air conditioning. Several community events each year are held at this venue.

2. Annex HVAC Upgrade \$180,0000

This upgrade will provide the Print Shop, IT Offices and Instructional Coach areas with individual HVAC units. This would allow us to better control air flow and ventilation specifically to each area. Currently the Print Shop and IT share an HVAC unit which is inadequate.

Resources and Requirements - Other Funds

Debt Service - General Obligation School Bonds
Debt Service - Pension Obligation Bonds
Debt Service - MSDEC Remodel
Capital Projects Fund - MSDEC Remodel
Capital Projects Fund
Self Funded Health Insurance Fund
Trust and Agency Funds - Student Scholarships
Trust and Agency Funds -Student Body Funds



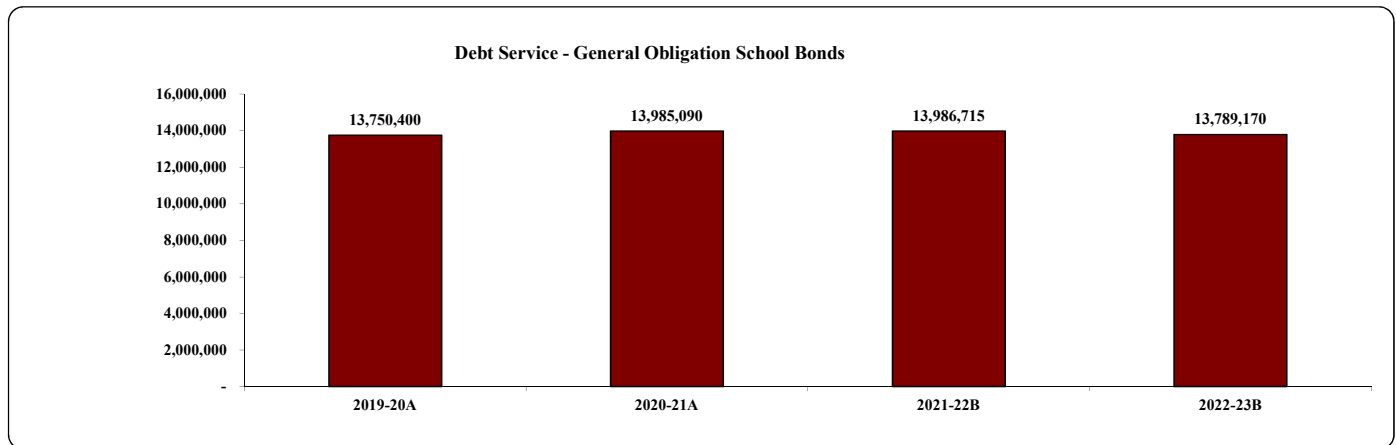
Other Funds Summary	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Debt Service - General Obligation School Bonds	13,750,400	13,985,090	13,986,715	13,984,215	13,984,215	13,984,215
Debt Service - Pension Obligation Bonds	4,145,558	4,249,058	4,432,279	4,624,991	4,624,991	4,624,991
Debt Service -2021 Full Faith & Credit Bonds		-	1,200,000	1,170,000	1,170,000	1,170,000
Capital Projects Fund - 2021 Full Faith & Credit Bonds	-	22,703,460	22,071,907	4,071,907	4,071,907	4,071,907
Capital Projects Fund	270,826	308,987	340,987	372,987	372,987	372,987
Health Insurance Fund	21,635,948	23,138,218	24,664,571	24,973,636	24,973,636	24,973,636
Trust and Agency Funds - Student Scholarships	798,104	752,527	655,454	626,527	626,527	626,527
Trust and Agency Funds -Student Body Funds	3,134,976	2,088,419	3,438,325	3,378,174	3,378,174	3,378,174
Total Appropriations	43,735,811	67,225,759	70,790,237	53,202,436	53,202,436	53,202,436

Other funds are down -\$17.3M (-24.43%) due primarily to spending down capital projects funds from the 2021 full faith bond issued in June of 2021 to remodel the Oakdale building for future use as a third middle school beginning in FY23-24.

Debt Service - General Obligation School Bonds

Debt Service General Obligation Bonds	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
Local Sources						
Current Year Taxes	12,307,677	12,502,488	12,408,075	12,417,575	12,417,575	12,417,575
Prior Year Taxes	277,904	505,250	350,000	350,000	350,000	350,000
Interest/Other	57,022	15,152	26,000	15,000	15,000	15,000
Total Local Sources	12,642,603	13,022,891	12,784,075	12,782,575	12,782,575	12,782,575
Beginning Fund Balance	1,107,797	962,199	1,202,640	1,201,640	1,201,640	1,201,640
TOTAL RESOURCES	13,750,400	13,985,090	13,986,715	13,984,215	13,984,215	13,984,215
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	6,975,000	7,270,000	7,645,000	7,985,000	7,985,000	7,985,000
Interest Payments	5,813,200	5,511,950	5,139,075	4,797,575	4,797,575	4,797,575
Dues and Fees	0	500	1,000	1,000	1,000	1,000
TOTAL DEBT SERVICE*	12,788,200	12,782,450	12,785,075	12,783,575	12,783,575	12,783,575
Contingency	962,199	1,202,640	1,201,640	1,200,640	1,200,640	1,200,640
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	13,750,400	13,985,090	13,986,715	13,984,215	13,984,215	13,984,215

*Appropriation Level



The District has one outstanding General Obligation Debt Bond issuance as of 07/01/2020 which was issued in 2015. The 2015 bonds refunded the majority, but not all, of the outstanding 2007A, 2007B, 2008 and 2009 bonds to reduce interest rates. The 2007A bond payments finished in 2016-17 and payments on the 2007B, 2008 and 2009 bond payments finished in fiscal 2017-18. The 2015 refunding bonds have both interest and principle payments from 2017-18 through 2033-34. Total principal outstanding on the General Obligation bonds at the beginning of FY22-23 will be \$108.7M. The budget reflects the principal and interest payment schedule defined at issuance of the 2015 refunding bonds. Annual principal and interest payments on the remaining General Obligation Debt Bonds will remain relatively steady averaging \$12.8M through 2031-32 before reducing to \$10.2M in 2032-33 and \$1.8M in 2033-34.

Debt Service - Pension Obligation Bonds

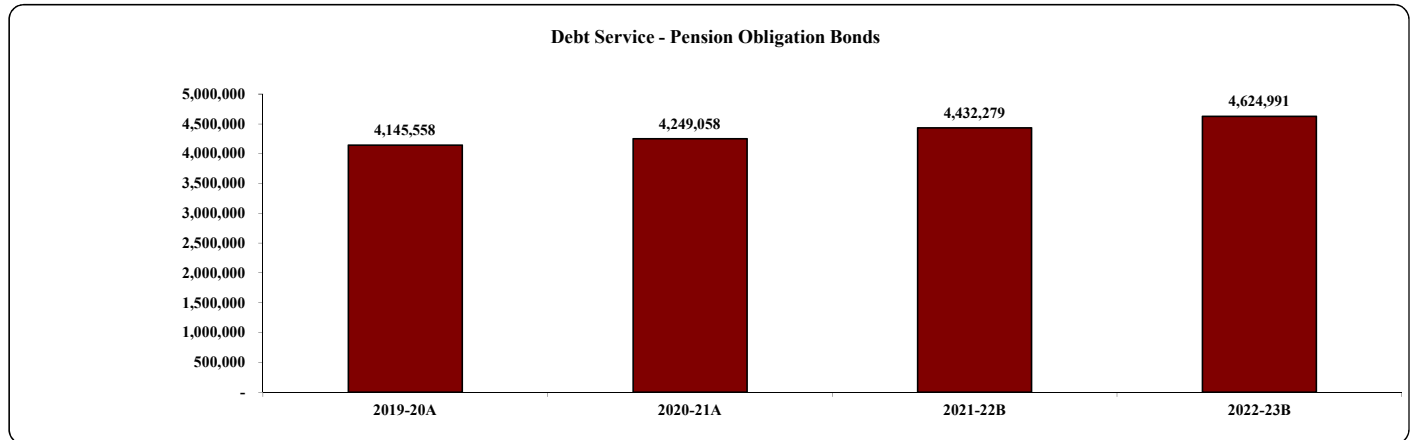
Debt Service Pension Bonds	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
Local Sources:						
Services provided by other funds	3,863,722	4,119,435	4,379,704	4,573,916	4,573,916	4,573,916
Other Sources:						
Interest/Other	138	4	-	-	-	-
Beginning Fund Balance	281,697	129,618	52,575	51,075	51,075	51,075
TOTAL RESOURCES	4,145,558	4,249,058	4,432,279	4,624,991	4,624,991	4,624,991

REQUIREMENTS

Other Uses - Debt Service:

Principal Redemption	2,360,000	2,675,000	3,010,000	3,375,000	3,375,000	3,375,000
Interest Payments	1,655,390	1,521,483	1,369,704	1,198,916	1,198,916	1,198,916
Dues and Fees	550	-	1,500	1,500	1,500	1,500
UAL lump sum payment to PERS	-	-	-	-	-	-
Total Debt Service*	4,015,940	4,196,483	4,381,204	4,575,416	4,575,416	4,575,416
Contingency	129,618	52,575	51,075	49,575	49,575	49,575
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	4,145,558	4,249,058	4,432,279	4,624,991	4,624,991	4,624,991

*Appropriation Level

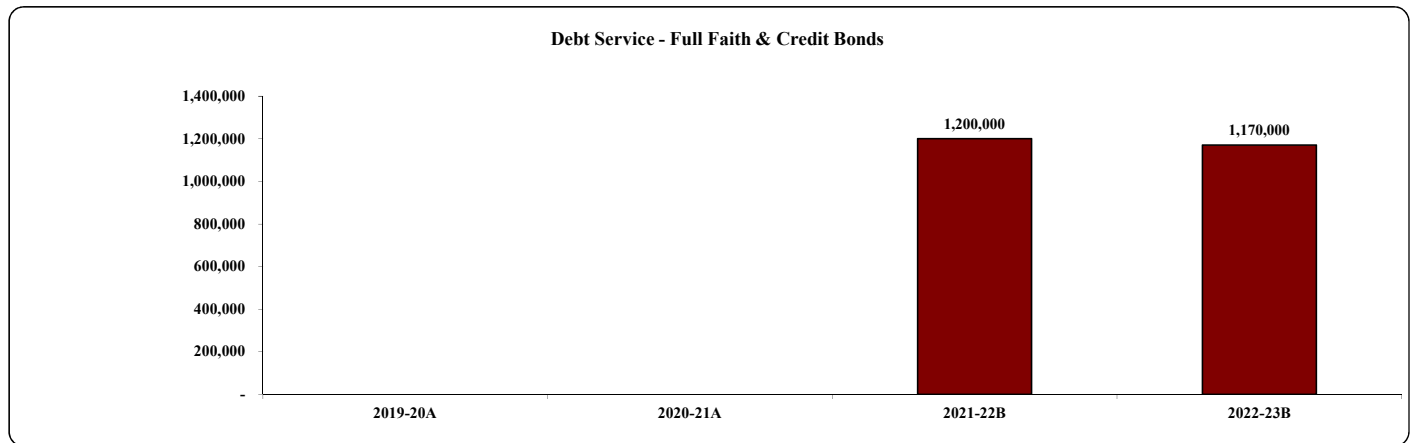


In 2007, the District issued \$40.2 M of Pension Obligation Bonds, the proceeds of which went directly to the Oregon Public Employee Retirement System (PERS) as a pre-payment on future District pension obligations for the purpose of reducing the District's annual PERS contribution rates. Debt Service is scheduled to be paid through Fiscal 2026-27. The budget reflects the principal and interest payments schedule defined at the issuance of the bonds. Revenue for payments on these bonds is funded through withholding as a percentage of gross payroll for PERS. At the beginning of FY22-23 there will be \$21.13M in principle due on the Pension Obligation Bonds.

Debt Service - 2021 Full Faith & Credit Bonds

Debt Service FFC Bonds	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
Resources:						
Transfer from General Fund			1,200,000	1,170,000	1,170,000	1,170,000
Other Sources:						
Interest/Other						
Beginning Fund Balance						
TOTAL RESOURCES	-	-	1,200,000	1,170,000	1,170,000	1,170,000
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption			470,000	500,000	500,000	500,000
Interest Payments			730,000	669,050	669,050	669,050
Dues and Fees						
UAL lump sum payment to PERS						
Total Debt Service*	-	-	1,200,000	1,169,050	1,169,050	1,169,050
Contingency	-	-	-	950	950	950
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	-	-	1,200,000	1,170,000	1,170,000	1,170,000

*Appropriation Level



The District issued Full Faith & Credit Bonds in June 2021 to fund capital projects with a primary emphasis on seismically retrofitting the Oakdale Middle School. The issuance included \$19.75 million par bonds and \$2.953 reoffering premium which netted \$22.5 million for construction after cost of issuance. Debt Service is scheduled to be paid through Fiscal 2045-46. The budget reflects the principal and interest payments schedule defined at the issuance of the bonds. Revenue for payments on these bonds is funded through a transfer from the General Fund. At the beginning of FY22-23 there will be \$19.28M in principle due on the Full Faith & Credit Bonds.

Capital Projects Fund - 2021 Full Faith & Credit Bonds

	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
	Actual	Actual	Amended	Proposed	Approved	Adopted
Capital Projects RESOURCES						
Local Sources:						
Taxes						
Interest						
Other local sources						
Total Local Sources	-	-	-			-
State Sources:						
Bond Proceeds	-	22,703,460				
Beginning Fund Balance		-	22,071,907	4,071,907	4,071,907	4,071,907
TOTAL RESOURCES	-	22,703,460	22,071,907	4,071,907	4,071,907	4,071,907

REQUIREMENTS

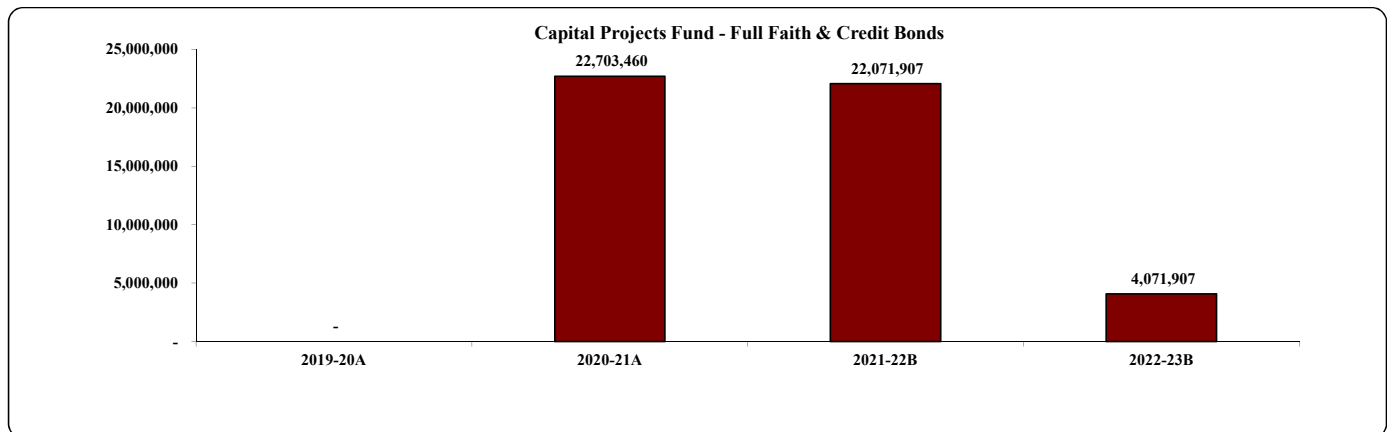
Facilities Acquisition:

Salaries and Wages	-	-	-	-	-	-
Other OBJECTS		386,240	18,000,000	4,071,907	4,071,907	4,071,907
Total Facilities and Acquisition*	-	386,240	18,000,000	4,071,907	4,071,907	4,071,907

Other Uses:

Bond Cost of Issuance		245,313				
Contingency	-	22,071,907	4,071,907	-	-	-
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	-	22,703,460	22,071,907	4,071,907	4,071,907	4,071,907

*Appropriation Level



The District issued \$22.7 million of Full Faith & credit bonds net of premium to be used primarily to remodel the Oakdale Middle School scheduled to open in fall of 2023. After cost of issuance net proceeds were \$22.458 million. The District will use \$17.5 million of these bond proceeds along with \$12.5 million of ESSER III funds for a total of \$30.0 million to remodel the Oakdale Middle School. The remaining \$4.958 million of bond proceeds will be used primarily to replace the track and turf field at SMHS \$1.758 million, replace the track and turf at NMHS \$1.55 million, replace the track at Oakdale Middle School \$1.2 million, replace the lights and underground utilities at Spiegelberg \$0.45 million.

Capital Projects Fund Detail

Below is the detail spending of the lighting and track and field projects.

Spiegelberg Stadium Track Replacement - \$1.2 Million

Contractors will be brought in to remove the existing track coating and asphalt. They will bring the substrate up to design standards, replace the asphalt, and apply a new rubberized top coat. This same coating has been in place on Hayward Field at U of O for 30 years. The longevity of this surface coat will be key in staggering our track replacements over the coming decades.

While the contractors are on site, they will dig in trenches for conduits that will allow us to bring all overhead power lines underground. This includes the power for the stadium, scoreboard, power, and data to the inside of the track, and power supplies for the new LED lighting system. The district will be left with a much cleaner looking stadium, and no overhead wires or leaning power poles.

Several underground conduits were already installed from the southwest corner of the field to the ticket booth and west grandstands as part of the East Gym Parking Lot project.

Spiegelberg Stadium New LED Stadium Lighting - \$0.45Million

MSD has been working with Musco Lighting on a new LED lighting system for Spiegelberg Stadium. The new system would replace 4 existing lighting poles with new ones, and remove the light clusters from the top of the stadium. As mentioned above, it would also eliminate overhead power lines from the south end of the stadium.

Because of the LED technology, an estimated energy savings of between \$7K-\$9K per year. The District is also working with Energy Trust of Oregon on some financial incentives based on these energy savings.

The new lighting system is similar to the one that is planned for Spiegelberg. This system is very versatile. It can be remotely controlled from a hand held device, programmed for an "Entertainment Package" and can operate from 0-100% of light capacity depending on lighting needs.

North Medford High School Track Replacement - \$1.0 Million

- Remove dispose existing rubberized top coat.
- Apply new 30 year (approx.) rubberized, single color top coat and striping.
- Install 6" curb border inside and outside track edge.
- Replace damaged storm drain. Remove and replace jump pit runways.
- Furnish and install sand pit catch system and pit cover.

North Medford High School Turf - \$0.56 million

- Remove and dispose existing turf
- Regrade surface under turf (approx. 30 tons field spec rock)
- Furnish and install 2.25" Field Turf

South Medford High School Track Replacement - \$1.22 Million

- Remove and dispose existing track surface and asphalt
- Furnish and install long-triple jump take-off boards and pole vault box
- Excavate and prep track and D areas with 12" of aggregate
- Furnish and install 3" new asphalt
- #NAME?
- Install 6" curb border outside track edge
- #NAME?

South Medford High School Turf Replacement - \$0.55 Million

- Remove and dispose existing turf
- Regrade surface under turf (approx. 30 tons field spec rock)
- Furnish and install 2.25" Field Turf

Capital Projects Fund

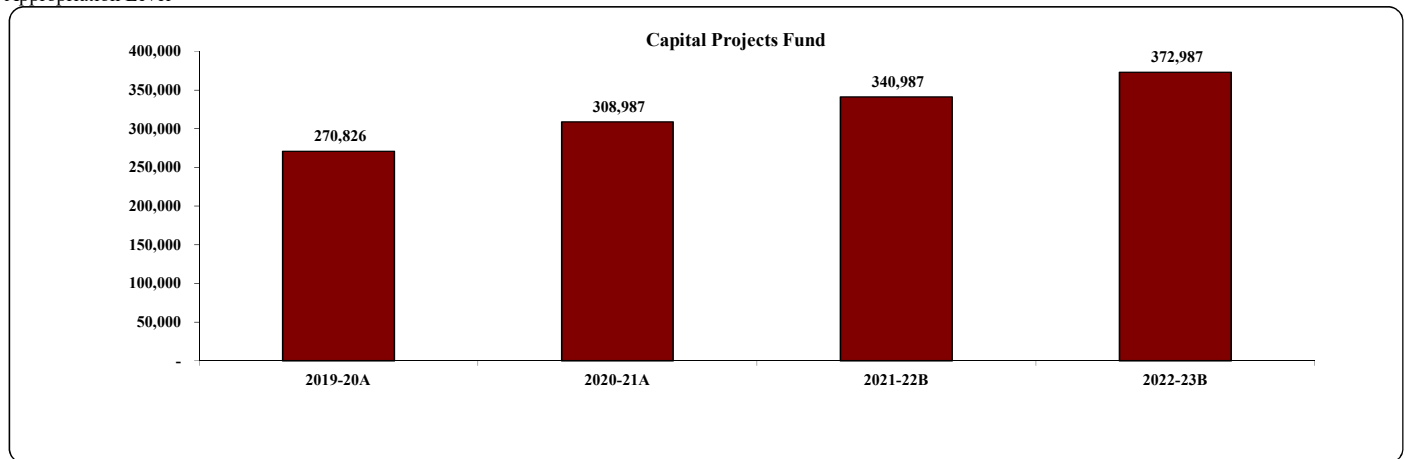
Capital Projects	2019-20 Actual	2020-21 Actual	2021-22 Amended	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
Local Sources:						
Taxes	-	-	-	-	-	-
Interest	11,510	15,707	12,000	12,000	12,000	12,000
Other local sources	19,810	22,455	20,000	20,000	20,000	20,000
Total Local Sources	31,321	38,161	32,000	32,000	32,000	32,000
Total State Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Beginning Fund Balance	239,505	270,826	308,987	340,987	340,987	340,987
TOTAL RESOURCES	270,826	308,987	340,987	372,987	372,987	372,987

REQUIREMENTS

Other Uses:

Contingency	270,826	308,987	340,987	372,987	372,987	372,987
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	270,826	308,987	340,987	372,987	372,987	372,987

*Appropriation Level



Bond funded construction was completed in FY12-13. This fund holds a note receivable from Madrone Trail Charter School for the West Side School sale because bond funds were used to make improvements at West Side School prior to the sale to Madrone Trail. The note receivable started in 2010 and has a twenty year term that runs through 2030. The balance of the note receivable at the beginning of FY 2022-23 is approximately \$230K. The budget includes the collection of interest on the note.

Health Insurance Fund

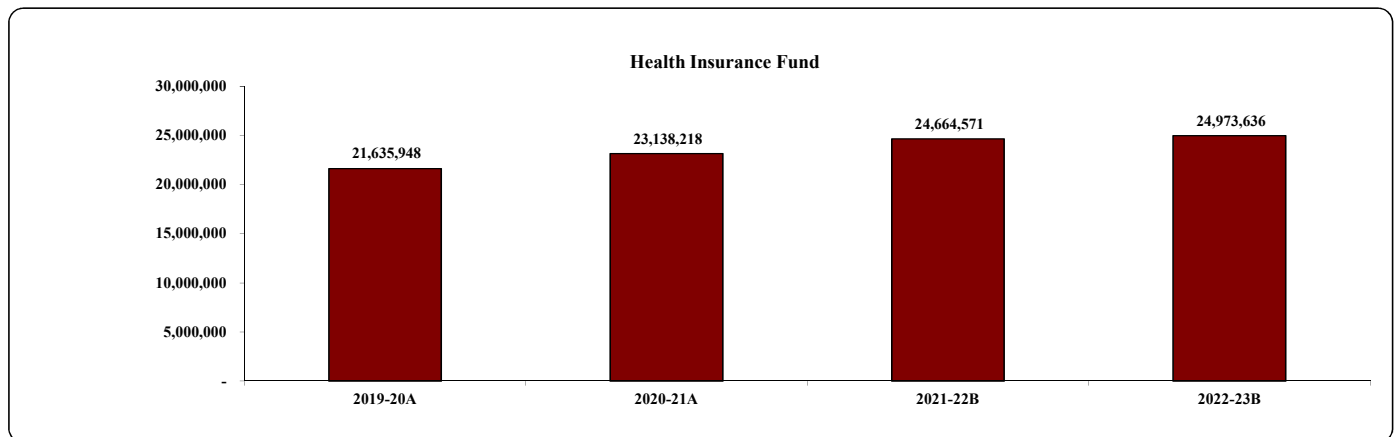
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
	Actual	Actual	Amended	Proposed	Approved	Adopted
Health Insurance RESOURCES						
Local Sources:						
Interest	-	-	-	-	-	-
Services Provided	17,704,326	17,352,260	19,850,000	20,159,065	20,159,065	20,159,065
Other Local Sources	446,386	338,021	-	-	-	-
Total Local Sources	18,150,712	17,690,281	19,850,000	20,159,065	20,159,065	20,159,065
Federal ERRP Grant	-	-	-	-	-	-
Beginning Fund Balance	3,485,236	5,447,936	4,814,571	4,814,571	4,814,571	4,814,571
TOTAL RESOURCES	21,635,948	23,138,218	24,664,571	24,973,636	24,973,636	24,973,636

REQUIREMENTS

Support Services:

Salaries and Wages	51,994	69,053	58,420	60,000	60,000	60,000
Employee Benefits	19,227	25,324	21,604	22,000	22,000	22,000
Purchased Services	1,834,673	2,131,081	2,307,240	2,300,000	2,300,000	2,300,000
Purchased Services - Claims	14,276,317	16,086,405	17,462,736	17,777,065	17,777,065	17,777,065
Supplies/Dues/Fees	5,801	11,784	-	-	-	-
Total Support Services*	16,188,011	18,323,647	19,850,000	20,159,065	20,159,065	20,159,065
Contingency	5,447,936	4,814,571	4,814,571	4,814,571	4,814,571	4,814,571
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	21,635,948	23,138,218	24,664,571	24,973,636	24,973,636	24,973,636

*Appropriation Level



The District is self-insured for healthcare costs and the self-insurance fund reflects those costs. Rough Estimate: 1.8% increase in claims.

The District hires a third party administrator (Regence) to manage claims and issue reimbursements that are funded by the District and its employees. For the 2022-23 plan year, the cost share for the budget is assumed to be 85% employer/15% employee cost share with various deductible plans.

For the FY22-23 Proposed Budget MSD uses a preliminary high level cost estimate. A detailed cost estimate is expected from Mercer in late April 2022.

It is also important to understand that the insurance plan year, which runs October through September, is different than the fiscal year for the budget, which runs July through June. Given the difference in timing of the two fiscal periods, making estimates for a plan year that continues through September of the following year is challenging in March/April, as it is forecasting spending 18 months into the future.

Trust and Agency Funds - Student Scholarships

Scholarships	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
RESOURCES	Actual	Actual	Amended	Proposed	Approved	Adopted
Local Sources:						
Interest	5,374	22,981	5,812	20,000	20,000	20,000
Contributions	141,780	206,968	153,349	215,000	215,000	215,000
Other Local Sources	99,288	-	-	-	-	-
Total Local Sources	246,442	229,948	159,161	235,000	235,000	235,000
Beginning Fund Balance	551,662	522,578	496,293	391,527	391,527	391,527
TOTAL RESOURCES	798,104	752,527	655,454	626,527	626,527	626,527

REQUIREMENTS

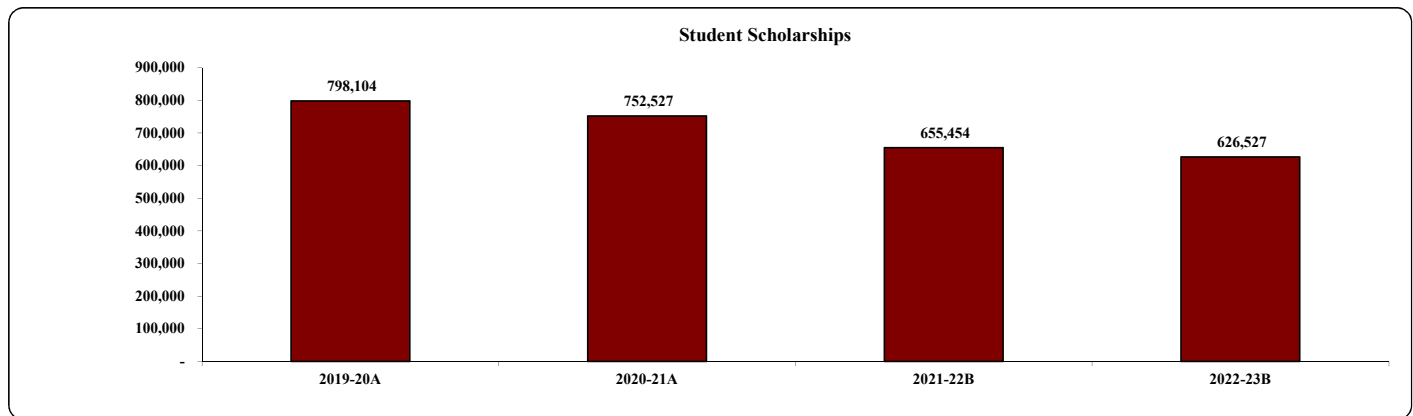
Instruction:

Expenses	275,525	256,234	263,927	265,000	265,000	265,000
Other - Transfers Out						

Other Uses:

Contingency	522,578	496,293	391,527	361,527	361,527	361,527
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	798,104	752,527	655,454	626,527	626,527	626,527

*Appropriation Level



The District has three scholarship funds for graduating seniors. These funds are donated by outside agencies such as the Touvelle Foundation, Kiwanis, Medford Rotary, and Carpenter Foundation. Some scholarships have been set up in memory of past students and teachers. The donors normally set the amount per award and the specific criteria, which can be financial need, GPA, post-secondary field of study, etc. These funds are administered by District employees and the student scholarship applications are reviewed by a committee at each school.

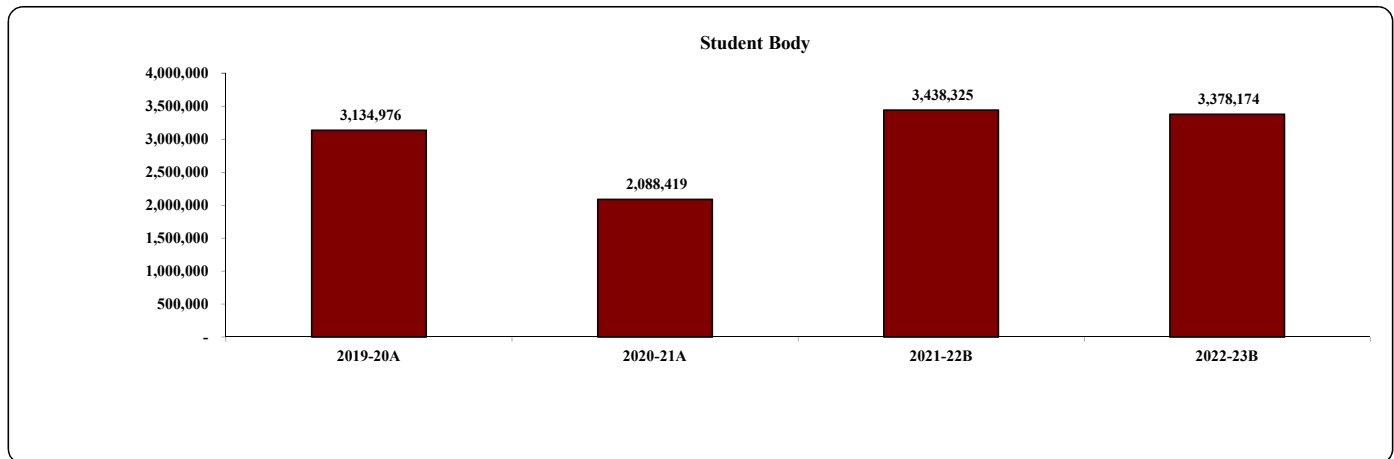
Trust and Agency Funds - Student Body

Student Body	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
RESOURCES	Actual	Actual	Amended	Proposed	Approved	Adopted
Local Sources:						
Interest	27,677	10,220	12,361	12,361	12,361	12,361
Extra-Curricular Activities	1,735,033	412,461	1,800,000	1,800,000	1,800,000	1,800,000
Other	3,364					
Total Local Sources	1,766,074	422,681	1,812,361	1,812,361	1,812,361	1,812,361
Beginning Balance	1,368,902	1,665,739	1,625,964	1,565,813	1,565,813	1,565,813
TOTAL RESOURCES	3,134,976	2,088,419	3,438,325	3,378,174	3,378,174	3,378,174

REQUIREMENTS

Instruction:

Elementary Extra-Curricular	191,440	42,681	309,830	309,830	309,830	309,830
Middle School Extra-Curricular	225,211	74,846	283,111	283,111	283,111	283,111
High School Extra-Curricular	1,052,587	344,928	1,279,572	1,279,572	1,279,572	1,279,572
Total Instruction	1,469,238	462,455	1,872,512	1,872,512	1,872,512	1,872,512
Contingency						
Due to Students	1,665,739	1,625,964	1,565,813	1,505,662	1,505,662	1,505,662
TOTAL REQUIREMENTS	3,134,976	2,088,419	3,438,325	3,378,174	3,378,174	3,378,174



The purpose of the Student Body Fund is to account for monies raised by the school's students and/or parents to be used for student needs. These funds are controlled by the student body and not the District. The District performs an Agency oversight role for these funds. Student body monies must be expended for the purpose for which they were raised. Student body monies have historically been accounted for by the school's office manager or bookkeeper, under the supervision of the school administrator and District staff. The majority of accounting and banking functions for schools were transferred to the District in FY15-16. During the transfer of the majority of accounting and banking functions to the District office, some non-student accounts were noted and transferred out of this fund. One or more school student body funds are audited each year as part of the District's annual financial audit. The big drop off in 2020-21 is due to the COVID pandemic.

Supplemental Information



Revenue Sources

The District receives revenue from two primary sources: State aid and ad valorem taxes. Approximately 70 percent of the District's General Fund is provided by the state and about 25 percent is generated from tax collections. The balance of General Fund revenues are from fees, interest earnings, grants, and other miscellaneous sources.

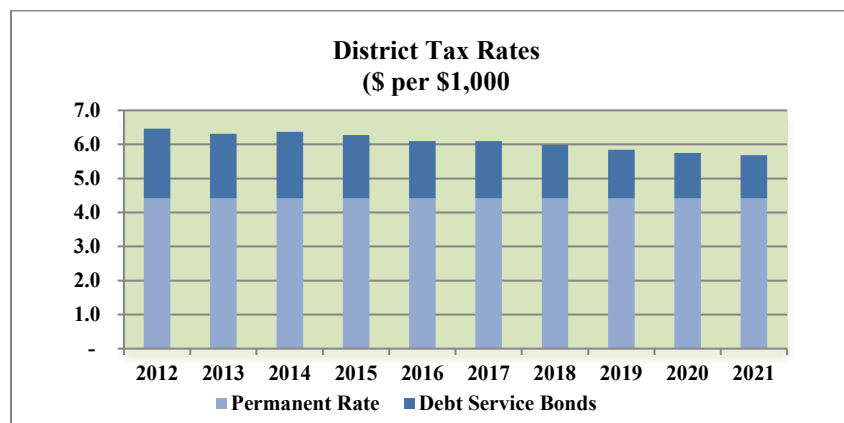
Property Taxes

Most local governments, including Medford School District, have permanent authority to levy taxes for operations. Public school system taxes are limited to \$5 per \$1,000 of the taxable Real Market Value of property. The District's permanent tax rate is \$4.4123 per \$1,000 of assessed valuation. The law allows districts to increase tax revenue through a voter approved Local Option Levy; however, Medford School District has never made such a request of its voters.

In addition, districts are allowed to seek voter authorization to issue general obligation bonds for the purpose of funding capital construction projects. In November 2006, voters authorized the District to issue \$188.9 million in general obligation bonds.

District Property Tax Rates
(Rates per \$1,000 of Assessed Value)

Fiscal Year	General Tax Permanent Rate (\$5 Limit)	Local Option	General Obligation Debt Service Bonds	Total District Tax Rate
2021	4.4123		1.2731	5.6854
2020	4.4123	-	1.3335	5.7458
2019	4.4123	-	1.4328	5.8451
2018	4.4123	-	1.5691	5.9814
2017	4.4123	-	1.6858	6.0981
2016	4.4123	-	1.6836	6.0959
2015	4.4123	-	1.8590	6.2713
2014	4.4123	-	1.9528	6.3651
2013	4.4123	-	1.9004	6.3127
2012	4.4123	-	2.0540	6.4663
2011	4.4123	-	2.0623	6.4746



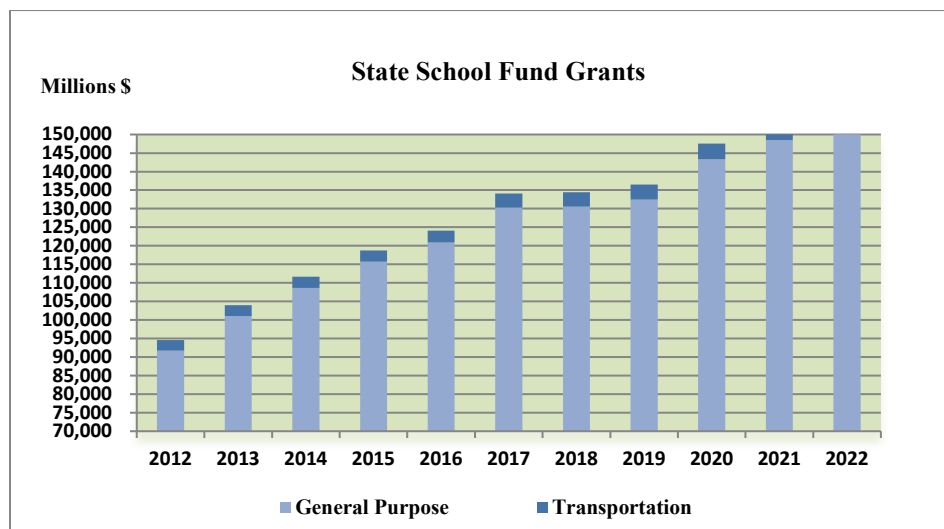
Revenue Sources

State School Fund

The State School Fund was created to distribute state aid to Oregon school districts. The objective was to provide equal funding for all districts. Local property tax collections are included in the formula. The grant allocated to each district is comprised primarily of a general purpose grant and a transportation grant. The transportation grant provides a 70 percent reimbursement for home-to-school and instructional field trip transportation costs.

The Oregon Department of Education (ODE) provides estimates of state appropriations beginning in March prior to the beginning of a new fiscal year (July 1). Apportionments are re-estimated throughout the year and finalized in May of the following fiscal year.

Fiscal Year	General Purpose Grant	Transportation Grant	Total
2022	157,074,814	4,550,000	161,624,814
2021	148,530,970	2,985,500	151,516,470
2020	143,310,019	4,256,560	147,566,579
2019	132,467,200	4,075,750	136,542,950
2018	130,587,258	3,885,000	134,472,258
2017	130,313,369	3,780,000	134,093,369
2016	120,872,618	3,248,000	124,120,618
2015	115,711,809	3,042,796	118,754,605
2014	108,667,261	2,979,643	111,646,904
2013	101,053,229	2,940,000	103,993,229
2012	91,730,374	2,838,255	94,568,629
2011	86,889,960	2,753,013	89,642,973



Function Glossary – Medford School District 549C

STUDENT INSTRUCTION

1111 Elementary Programs (K-6)

All regular elementary school instructional programs for kindergarten through grade six. Includes staff, services, classroom supplies, and equipment.

1121 Middle School Programs (7-8)

All regular middle school instructional programs for students in grades seven through eight. Includes staff, services, classroom supplies, and equipment.

1122 Middle School Co-Curricular (7-8)

Advisor and coaching stipends, supplies, and equipment for extracurricular activities.

1131 High School Programs (9-12)

All regular high school instructional programs for students in grades nine through twelve. Includes staff, services, classroom supplies, and equipment.

1132 High School Co-Curricular (9-12)

Advisor and coaching stipends, supplies, and equipment for extracurricular activities.

1210 Talented and Gifted (TAG) Programs

Program services and supplies for students identified as talented or gifted.

1220 Special Education Self-Contained Programs & Other Specialized Supports: Multi-Age Positive Support (MAPS)

Provides instructional and direct services for students with disabilities who spend one-half or more of their time in a special education setting. Specialized supports are also provided to students with sensory impairments.

1221 Southern Oregon Education Service District

Provides specialized services and service providers, such as Braillists, Sign-Language Interpreters, Autism Consultants and STEPS classrooms for students with disabilities.

1227 Extended School Year Services

Services are provided to students who experience documented, undue regression in acquired skills, based on IEP goals, and require extended periods to recoup the skills.

1240 Special Education Self-Contained Programs & Other Specialized Supports: Focus on Choosing Useful Skills (FOCUS)

Provides instructional and direct services for students with disabilities who spend one-half or more of their time in a special education setting. Specialized supports are also provided to students with social, emotional and behavior impairments.

1250 ERC - Resource Rooms

Learning experiences outside the regular classroom for students with disabilities. Students receive specialized remedial instruction within these resource rooms.

1260 Early Intervention Childhood

Provides evaluation services for early childhood students younger than five years old.

1261 Early Intervening Services

Provides preventative academic and behavioral support to school age students not eligible for special education.

1283 Alternative Education Programs

Learning experiences for students who may be more successful in a non-traditional classroom setting. Includes instructional programs designed to meet the needs of students at risk of dropping out of school. District programs include the Juvenile Detention Center.

1285 Medford Online Academy School 9-12

The Medford School District offers an online program where students can work virtually with a certified teacher.

1286 Medford Online Academy School K-8

1287 Daycare

These funds were for a one-time day care program in 2020-21 to assist parents and staff during extreme COVID-19 conditions. This program will not continue in 2021-22.

1288 Charter Schools

Contracted learning experiences for students attending the District sponsored Madrone Trail, Logos, and Vibes.

1291 English Language Learners (ELL)

Instructional activities designed to assist students who speak English as a second language. Includes staff, services, and classroom supplies.

1292 Teen Parent Program

Instructional program designed to accommodate the needs of teen parents. This program is located on the campus of North Medford High School. Includes staff, services, and classroom supplies.

1295 Homebound Program

Instructional program designed to assist students who are unable to attend a regular school setting. These students receive instruction at home, typically on a temporary basis.

1297 At-Risk Program

Instruction activities designed to assist students with risk factors that often affect the learning process.

1299 Other Programs (Remediation)

This function will be used in FY20-21 for additional FTE to help children who are not at grade level.

1430 Summer School Program – High School (9-12)

Includes staff, supplies, and materials to operate summer school for high school students.

DIRECT STUDENT SUPPORT SERVICES

2112 Attendance Services

Attendance monitoring and record keeping.

2115 Community Service Officers

Activities associated with enhancing student safety. The District contracts with the City of Medford to provide Community Service Officers.

2121 Offices of the Deans (7-8)

Activities associated with directing and managing guidance services at middle schools.

2122 Counseling (9-12)

Includes staff, services, and materials used in counseling centers. Each traditional high school is assigned four counselors. Central Medford High School is staffed with one full-time counselor.

2126 School to Work Program

Includes career counseling, placement and referral services for students.

2134 Nursing

Nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services.

2139 Long Term Care and Treatment

Includes activities concerned with testing, interpreting results, and providing psychological services to students. Includes staff, services, travel and supplies.

2140 Psychological Services

Includes activities concerned with testing, interpreting results, and providing psychological services to students. Includes staff, services, travel and supplies.

2148 Family Solutions

Includes a continuum of mental health services for students from early intervention to intensive residential treatment. Supports are provided in the community, school, home and treatment settings.

2150 Speech and Audiology Services

Includes the identification, assessment, and treatment of students with impairments for speech, hearing and language.

2160 Occupational Therapy

A related service for students who are eligible for special education. The focus of support is fine and gross motor, and self-regulation skills.

2190 General Student Support Services

Direction and management of all student service programs, including special education, ELL and other at-risk programs.

2191 Student Wellness

The Student Wellness Department supports the student service areas directed toward students' overall health and wellness K-12. In the Medford School District we strive for ALL students to be ready and available for learning and we know that this starts with physical, emotional and mental wellbeing.

DIRECT STAFF SUPPORT SERVICES

2210 Improvement of Instruction - Coaches

Professional development activities provided by instructional coaches and mentors to assist teachers to improve instructional practices.

2211 Improvement of Instruction - Media

This function is for activities providing direction and management of educational media services used by teachers. Designed to assist instructional staff plan, develop, and evaluate the process of providing effective learning experiences for students.

2212 Instructional Development

Activities designed to assist teachers and administrators to effectively use adopted curriculum materials.

2213 Curriculum Development

This function support District initiatives for the improvement of instruction through ongoing curriculum development.

2221 Instructional Media Services

Direction and management of educational media services used by teachers. This includes hardware, software, printed materials, on-line and other distance learning resources.

2222 School Libraries

Includes staff, services, books, periodicals, technology, supplies and other resources for school media centers.

2223 Audiovisual Services

Includes materials, supplies, and equipment for multimedia services used by instructional and administrative staff.

2240 Instructional Staff Development

Activities designed to assist licensed and non-licensed staff in preparing and using district curriculum materials, the understanding of best teaching practices, and other strategies to improve instruction.

GENERAL SUPPORT SERVICES

2310 Board of Education

Includes expenses for policy development, audits, legal services, elections, dues, liability insurance and other responsibilities of the governing body.

2320 Executive Administration

This function was previously used to record costs associated with bond preparation and planning.

2321 Office of the Superintendent

Includes services, supplies, travel, postage, materials and staff to support the Superintendent's office.

2322 Communications

The communications office supports schools and students by coordinating communication with families, staff and our community.

2325 Offices of the Educational Directors

Direction and management of all elementary and secondary education, instruction, and operations. Includes staff, services, travel and supplies.

2327 Teaching and Learning

This function provides the direction and management for all elementary and secondary education, instruction, and operations.

2329 Secondary Athletics

Direction and management of all secondary athletic programs.

2410 Offices of the Principals

Includes services, supplies, materials and staff to support the Principals and Assistant Principals at each school.

- 2510 Office of the Business Services Director**
Direction and management of district business and operation services. Includes services, supplies and staff to support the Chief Financial Officer.
- 2521 Business Services**
Direction, management and oversight for all district fiscal services, including accounting, audits, payroll, and budgets. Includes services, supplies, and staff to support the Fiscal Controller.
- 2529 Other Fiscal Services**
Includes services, supplies and bank fees.
- 2542 Custodial**
Includes services, supplies, equipment, materials, utilities and staff used to clean and operate all schools and auxiliary buildings.
- 2544 Maintenance Services**
Includes services, supplies, equipment, materials, and staff necessary to maintain and repair all district schools, auxiliary buildings and grounds.
- 2545 Vehicle Maintenance**
Includes services, supplies, and equipment needed to maintain all district-owned vehicles.
- 2546 Security Services**
Includes a service contract with Sonitrol to provide security and safety of all district property.
- 2548 Classroom Furniture**
Includes costs of new and replacement classroom furniture. Beginning in 2008-09 this expense has been recorded in a separate capital reserve fund.
- 2550 Student Transportation**
Includes a service agreement with First Student to provide all home-to-school activity, and athletic transportation services.
- 2572 Purchasing/Distribution Services**
Includes costs of services, supplies, staff, storage, delivery and equipment necessary to purchase, receive, control and distribute district goods.
- 2574 Printing and Publishing Services**
Includes supplies, equipment, and staff used to print and publish district reports and instructional materials.
- 2630 Information Services**
Includes activities, services, supplies, postage, and materials necessary to prepare, write, and communicate district information to the community, parents, staff and students.

2633 Public Information

Includes the costs associated with organizing, duplicating and monitoring public document information.

2640 Human Resources/Employee Services

Direction and management of all personnel and employee services. Includes services, supplies, advertising, software, and staff necessary for the recruitment, monitoring, placement and pay assignment of all employees. It also includes bargaining, administrative assistance, and contract management.

2661 Information Technology

Includes costs associated with computing, programming and data processing services.

2669 Network and Telecommunication Services

Includes services, supplies, equipment, software and staff necessary to design, install and maintain district network and telecommunication systems.

2700 Early Retirement Program

Includes costs associated with the supplemental early retirement program provided to qualified retirees.

OTHER SERVICES/FUNCTIONS

3120 School Lunch Match

Required expenditures to qualify as district support necessary to participate in the National School Lunch program.

3360 Family Outreach

Includes outreach to strengthen school and home partnership as well as supports community school needs.

4150 Building Acquisition and Construction

Includes professional services, supplies, equipment and staff necessary for the purchase or construction of new facilities or building improvements.

4190 Other Facility Services

Costs for improvements to other district assets, such as grounds.

5110 Long-term Debt Service

Includes fees associated with the issuance of debt lasting more than 12 months.

5201 Transfer of Funds

Transactions with withdraw resources from one fund and place it into another fund for a specific purpose.

6110 Operating Contingency

Portion of budget not designated for a specific use, but appropriated for unforeseen and unanticipated needs.

7700 Unappropriated Fund Balance

An estimate of funds needed to maintain operations of the district from July 1 of the ensuing fiscal year and the time when sufficient new revenue becomes available. No expenditure shall be made from the unappropriated fund balance in which it is budgeted. It is reserved for use in the subsequent year.

Appendix

MEDFORD SCHOOL DISTRICT 549C
RESOLUTION APPROVING 2022-2023 BUDGET
May 26, 2022

BE IT RESOLVED that the Budget Committee of Medford School District 549C hereby approves the 2022-23 Budget in the following amounts:

General Fund		191,931,832
<i>District permanent tax rate</i>	\$ 4.4123	
<i>(per \$1,000 of assessed value)</i>		
Special Revenue Fund		78,473,072
Debt Service Fund		19,779,206
<i>Total tax to be levied for debt service</i>	\$ 12,900,000	
Capital Projects Fund		4,444,894
Health Insurance Fund		24,973,636
Trust and Agency Fund		4,004,701
Total 2022-23 Approved Budget - All Funds		<u>323,607,339</u>

Dated: May 26, 2022



Budget Committee Chair



District Clerk

MEDFORD SCHOOL DISTRICT 549C
2022-2023 Budget Approval Levels
May 26, 2022

General Fund		\$ 191,931,832
<i>District permanent tax rate</i>	\$ 4.4123	
<i>(per \$1,000 of assessed value)</i>		
Special Revenue Funds		
Federal Programs	9,285,892	
State and Local Programs	4,517,493	
PERS Reserve	3,312,400	
Physical Education Expansion (PEEK)	595,000	
Secondary Athletics	987,633	
Food Service	6,402,327	
Project Reserves	5,404,012	
Seismic Upgrades	3,033,110	
Chromebook Reserve	3,750,000	
Measure 98	3,293,239	
Measure 99	225,000	
Student Investment Act	11,148,965	
Elementary & Secondary School Emergency Relief Funds	26,518,000	
Total Special Revenue Fund		78,473,072
Debt Service Funds		
General Obligation School Bonds	13,984,215	
Pension Obligation Bonds	4,624,991	
2021 Full Faith & Credit Bonds	1,170,000	
Total Debt Service Fund		19,779,206
<i>Total tax to be levied for debt service</i>	\$ 12,900,000	
Capital Service Funds		
Capital Projects Fund-2021 Full Faith & Credit Bonds	4,071,907	
Capital Projects Fund	372,987	
Capital Service Funds		4,444,894
Health Insurance Fund		24,973,636
Trust and Agency Funds		
Student Body	3,378,174	
Student Scholarships Trust	626,527	
Total Trust and Agency Funds		4,004,701
Total 2022-23 Approved Budget - All Funds		\$ 323,607,339

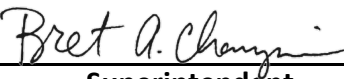
**MEDFORD SCHOOL DISTRICT 549C
RESOLUTION ADOPTING 2022-2023 BUDGET
June 30, 2022**

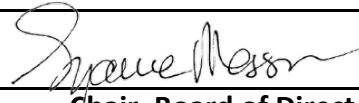
BE IT RESOLVED that the Board of the Medford School District 549C hereby adopts the budget for fiscal year 2022-23 in the total amount of : \$323,607,339. This budget is now on file at 680 Biddle Road in Medford, Oregon.

General Fund	\$ 191,931,832
<i>District permanent tax rate</i>	\$ 4.4123
<i>(per \$1,000 of assessed value)</i>	
Special Revenue Funds	78,473,072
Debt Service Funds	19,779,206
<i>Total tax to be levied for debt service</i>	\$ 12,900,000
Capital Projects Fund	4,444,894
Health Insurance Fund	24,973,636
Trust and Agency Funds	4,004,701
Total 2022-23 Adopted Budget - All Funds	<u>\$ 323,607,339</u>

Motion: Director Cynthia Wright

Second: Director Jeff Kinsella

Attest: 
Superintendent


Chair, Board of Directors

Dated this 30th day of June, 2022

MEDFORD SCHOOL DISTRICT 549C
RESOLUTION MAKING APPROPRIATIONS 2022-2023 BUDGET
June 30, 2022

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2022, for the following purposes:

General Fund

Instruction	\$	103,810,024
Support Services		58,451,414
Community Services		-
Transfers		6,110,000
Contingency		23,560,394
Total General Fund		191,931,832

Special Revenue Funds

Instruction		29,612,614
Support Services		10,235,876
Community Services		6,220,179
Facilities Acquisition and Construction		22,956,831
Transfers		518,000
Contingency / Restricted Funds		8,592,057
Fund Balance/Unappropriated Fund Balance		337,515
Total Special Revenue Funds		78,473,071

Debt Service Funds

General Obligation School Bonds		13,984,215
Pension Obligation Bonds		4,624,991
2021 Full Faith & Credit Bonds		1,170,000
Total Debt Service Funds		19,779,206

Capital Projects Fund

Capital Projects Fund-2021 Full Faith & Credit Bonds		4,071,907
Capital Projects Fund		372,987
Total Capital Funds		4,444,894

Health Insurance Fund

Support Services		20,159,065
Contingency / Restricted Funds		4,814,571
		24,973,636

Trust and Agency Funds

Instruction		2,137,512
Contingency / Restricted Funds		1,867,189
Total Trust and Agency Funds		4,004,701

MEDFORD SCHOOL DISTRICT 549C
RESOLUTION MAKING APPROPRIATIONS 2022-2023 BUDGET
June 30, 2022

Total APPROPRIATIONS - All Funds	<u>323,607,339</u>
TOTAL ADOPTED BUDGET	<u>\$ 323,607,339</u>

Motion: Director Karen Starchvick

Second: Director Jim Horner

Attest: Bret A. Changin
Superintendent

Spence Mason
Chair, Board of Directors

Dated this 30th day of June, 2022

MEDFORD SCHOOL DISTRICT 549C
RESOLUTION TO IMPOSE AND CATEGORIZE TAXES
2022-2023 Tax Year
June 30, 2022

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2022-2023:

- (1) In the amount of \$44,525,000 OR at the rate of \$4.4123 per \$1,000 of assessed value for permanent rate tax;
- (2) In the amount of \$_____ OR at the rate of \$_____ per \$1,000 of assessed value for local option tax; (N/A)
- (3) In the amount of \$12,900,000 for debt service on general obligation bonds.

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the Education Limitation

Permanent Rate Tax.....\$44,525,000 OR \$4.4123/\$1000

Local Option Tax.....\$_____ OR \$_____/ \$1000 (N/A)

Excluded from Limitation

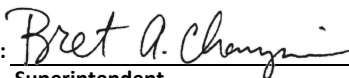
General Obligation Bond Debt Service.....\$12,900,000

The above resolution statements were approved and declared adopted on June 30, 2022.

Motion: Director Cynthia Wright _____

Second: Director Jim Horner _____

Attest:



Superintendent



Chair, Board of Directors

Dated this 30th day of June, 2022

***FY22-23 Proposed to Approved Budget - Roadmap
Medford School District 549C***

	Proposed Budget		Approved Budget
	2022-23	Calculation Error	2022-23
General Fund			
Resources			
Beginning Fund Balance	23,560,394		23,560,394
Current Year Property Taxes	43,725,000		43,725,000
Other Local Sources	2,726,000		2,726,000
Intermediate Sources	3,753,589		3,753,589
State Sources	118,036,849		118,036,849
Federal Sources	130,000		130,000
Transfers In	-		-
All Other Budget Resources			
Total Resources	191,931,832		191,931,832
Requirements			
Instruction	103,810,024		103,810,024
Support Services	58,451,414		58,451,414
Community Service	-		-
Facilities Acquisition/Construction	-		-
Other Uses - Debt Service	-		-
Other Uses: Transfers Out	6,110,000		6,110,000
Contingency	23,560,394		23,560,394
Unappropriated Fund Balance & Reserves			
Total Requirements	191,931,832		191,931,832

***FY22-23 Proposed to Approved Budget - Roadmap
Medford School District 549C***

	Proposed Budget		Approved Budget
	2022-23	Calculation Error	2022-23
<i>Special Revenue Fund</i>			
Resources			
Beginning Fund Balance	11,141,646	(300,000)	10,841,646
Current Year Property Taxes			
Other Local Sources	1,461,000		1,461,000
Intermediate Sources	11,330		11,330
State Sources	19,634,204		19,634,204
Federal Sources	41,066,892		41,066,892
Transfer In	5,458,000		5,458,000
All Other Budget Resources	-		-
Total Resources	78,773,071	(300,000)	78,473,071
Requirements			
Instruction	29,612,614		29,612,614
Support Services	10,235,876		10,235,876
Community Services	6,220,179		6,220,179
Facilities Acquisition/Construction	22,956,831		22,956,831
Other Uses - Debt Service	-		-
Other Uses: Transfers Out	518,000		518,000
Contingency	8,892,057	(300,000)	8,592,057
Unappropriated Fund Balance & Reserves	337,515		337,515
Total Requirements	78,773,071	(300,000)	78,473,071

***FY22-23 Proposed to Approved Budget - Roadmap
Medford School District 549C***

	Proposed Budget		Approved Budget
	2022-23	Calculation Error	2022-23
<i>Debt Service Fund</i>			
Resources			
Beginning Fund Balance	1,252,715		1,252,715
Current Year Property Taxes	12,417,575		12,417,575
Other Local Sources	4,938,916		4,938,916
Intermediate Sources			
State Sources			
Federal Sources			
Transfer In	1,170,000		1,170,000
All Other Budget Resources			
Total Resources	19,779,206		19,779,206
Requirements			
Instruction			
Support Services			
Community Services			
Facilities Acquisition/Construction			
Other Uses - Debt Service	18,528,041		18,528,041
Other Uses: Transfers Out			
Contingency	1,251,165		1,251,165
Unappropriated Fund Balance & Reserves			
Total Requirements	19,779,206		19,779,206

***FY22-23 Proposed to Approved Budget - Roadmap
Medford School District 549C***

	Proposed Budget		Approved Budget
	2022-23	Calculation Error	2022-23
<i>Capital Projects Fund</i>			
Resources			
Beginning Fund Balance	4,412,894		4,412,894
Current Year Property Taxes	-		-
Other Local Sources	32,000		32,000
Intermediate Sources	-		-
State Sources			
Federal Sources			
Transfers In			
All Other Budget Resources			
Total Resources	4,444,894		4,444,894
Requirements			
Instruction			
Support Services			
Community Services			
Facilities Acquisition & Construction			
Other Uses - Debt Service	4,071,907		4,071,907
Other Uses: Transfers Out			
Contingency	372,987		372,987
Unappropriated Fund Balance & Reserves			
Total Requirements	4,444,894		4,444,894

***FY22-23 Proposed to Approved Budget - Roadmap
Medford School District 549C***

	Proposed Budget		Approved Budget
	2022-23	Calculation Error	2022-23
Health Insurance			
Resources			
Beginning Fund Balance	4,814,571		4,814,571
Current Year Property Taxes	-		-
Other Local Sources	20,159,065		20,159,065
Intermediate Sources			
State Sources			
Federal Sources			
Transfers In			
All Other Budget Resources			
Total Resources	24,973,636		24,973,636
Requirements			
Instruction			
Support Services	20,159,065		20,159,065
Community Services			
Facilities Acquisition & Construction			
Other Uses - Debt Service			
Other Uses: Transfers Out			
Contingency	4,814,571		4,814,571
Unappropriated Fund Balance & Reserves			
Total Requirements	24,973,636		24,973,636

***FY22-23 Proposed to Approved Budget - Roadmap
Medford School District 549C***

	Proposed Budget		Approved Budget
	2022-23	Calculation Error	2022-23
<i>Trust and Agency Fund</i>			
Resources			
Beginning Fund Balance	1,957,340		1,957,340
Current Year Property Taxes			
Other Local Sources	2,047,361		2,047,361
Intermediate Sources			
State Sources			
Federal Sources			
Transfers In			
All Other Budget Resources			
Total Resources	4,004,701		4,004,701
Requirements			
Instruction	2,137,512		2,137,512
Support Services			
Community Services			
Facilities Acquisition & Construction			
Other Uses - Debt Service			
Other Uses: Transfers Out			
Contingency	1,867,189		1,867,189
Unappropriated Fund Balance & Reserves			
Total Requirements	4,004,701		4,004,701

***FY22-23 Proposed to Approved Budget - Roadmap
Medford School District 549C***

	Proposed Budget		Approved Budget
	2022-23	Calculation Error	2022-23
TOTAL ALL FUNDS			
Resources			
Beginning Fund Balance	47,139,558	(300,000)	46,839,558
Current Year Property Taxes	56,142,575		56,142,575
Other Local Sources	31,364,342		31,364,342
Intermediate Sources	3,764,918		3,764,918
State Sources	137,671,053		137,671,053
Federal Sources	41,196,892		41,196,892
Transfers In	6,628,000		6,628,000
All Other Budget Resources	-		-
Total Resources	323,907,339	(300,000)	323,607,339
Requirements			
Instruction	135,560,150		135,560,150
Support Services	88,846,355		88,846,355
Community Services	6,220,179		6,220,179
Facilities Acquisition & Construction	22,956,831		22,956,831
Other Uses - Debt Service	22,599,948		22,599,948
Other Uses: Transfers Out	6,628,000		6,628,000
Contingency	40,758,362	(300,000)	40,458,362
Unappropriated Fund Balance & Reserves	337,515		337,515
Total Requirements	323,907,339	(300,000)	323,607,339

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Board of Directors of the Medford School District 549C will be held on Thursday, June 2, 2022 at 5:30 p.m at the Logos Charter School at 1203 N Ross Lane in Medford Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the Medford School District 549C Budget Committee. A summary of the budget is presented below. The final meeting for the adoption of the FY22-23 budget will be held on Thursday, June 23, 2022 at 5:30 pm. A copy of the budget may be inspected or obtained at the Business Services Office located at 680 Biddle Rd, Medford, Oregon between the hours of 8:00 a.m. and 4:00 p.m or online at www.medford.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Brad Earl

Telephone: 541-842-5007

Email: brad.earl@medford.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Adopted Budget 2020-21	Amended Budget 2021-22	Approved Budget 2022-23
Beginning Fund Balance	\$33,505,065	\$64,746,408	\$46,839,559
Current Year Property Taxes, other than Local Option Taxes	53,224,726	54,679,859	56,142,575
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	50,554,831	30,897,014	31,364,342
Revenue from Intermediate Sources	4,281,424	3,511,330	3,764,918
Revenue from State Sources	119,726,760	133,246,329	137,671,053
Revenue from Federal Sources	15,343,105	35,311,765	41,196,892
Interfund Transfers	8,869,891	6,138,000	6,628,000
All Other Budget Resources		-	
Total Resources	\$285,505,801	\$328,530,704	\$323,607,339
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$79,469,088	\$92,406,005	\$93,406,436
Other Associated Payroll Costs	50,807,205	57,104,839	57,261,220
Purchased Services	49,841,373	67,692,120	66,677,118
Supplies & Materials	8,353,916	9,357,652	11,411,397
Capital Outlay	5,982,171	11,619,421	27,522,737
Other Objects (except debt service & interfund transfers)	1,075,261	1,581,524	1,376,511
Debt Service*	17,610,487	36,366,279	18,528,041
Interfund Transfers*	8,869,891	6,720,001	6,628,000
Operating Contingency	63,429,215	45,365,348	40,458,363
Unappropriated Ending Fund Balance & Reserves	67,193	317,515	337,515
Total Requirements	\$285,505,801	\$328,530,704	\$323,607,339
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$116,672,358	\$135,769,756	\$135,560,150
FTE	1,001	1,017	1,000
2000 Support Services	70,152,804	86,660,846	88,846,355
FTE	370	373	387
3000 Enterprise & Community Service	2,954,901	6,977,240	6,220,179
FTE			
4000 Facility Acquisition & Construction	5,748,953	10,353,721	22,956,831
FTE			
5000 Other Uses	26,480,378	43,604,279	29,227,948
5100 Debt Service*	17,610,487	36,366,279	22,599,948
5200 Interfund Transfers*	8,869,891	7,238,000	6,628,000
6000 Contingency	63,429,215	43,597,348	40,458,362
7000 Unappropriated Ending Fund Balance	67,193	1,567,515	337,515
Total Requirements	\$285,505,801	\$328,530,704	\$323,607,339
Total FTE	1,371	1,390	1,387

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

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING**General Fund**

As with any budget, the development of this budget involves making assumptions. Ultimately, the District understands that some of these assumptions may be required to be collectively bargained, and as such, readers of this document should understand some of these assumptions may change. Some key assumptions include but are limited to: this budget assumes a \$9.3B 2021-23 K-12 budget, fully funded Measure 98, fully funded Student Investment Account (SIA), three one time Elementary Secondary School Emergency Relief Fund (ESSER) one time grants (\$51.3 million), a reduction to the Public Employee Retirement System (PERS) contribution rates by an average of approximately 4% for the 2021-22 biennium, a 2.5% Cost Of Living Adjustment (COLA) for all employees and Step wage increases for those who qualify.

The projected staffing for FY22-23 of 1,387.02 FTE has a decrease of 14.88 FTE or 1%. Of the 14.88 decrease there are no changes in SpEd staffing as the entire decrease is in non-SpEd areas. When looking by fund, the 14.88 FTE decrease is made up of a 46.12 FTE decrease in special revenue (primarily ESSER) and a 31.24 FTE increase in the General Fund.

The 31.24 FTE of consolidated General Fund non-SpEd is achieved through moving 46.12 FTE from the ESSER fund to the General Fund, the reduction of -22.5 FTE due to lower enrollment and will be accomplished through attrition, and the addition of 7.62 FTE to the current FY21-22 staffing of 1,401.9. There is a total of an additional 7.62 FTE for: +1.0 FTE for a Director of Literacy, +2.0 FTE to support the Director of Literacy, +1.0 FTE for a principal at the new middle school on Oakdale, +1.0 FTE for an assistant principal at Oakdale for half of the year, +1.0 for a media tech for the middle school at Oakdale, a +1.0 FTE for an office manager at Oakdale, and 0.62 FTE in the communications function.

To be clear, 46.12 FTE reduction in Special Revenue staff is 26.62 FTE transfer to the General Fund from ESSER, 20.5 FTE eliminated due to lower enrollment, partially offset by the addition of a 1.0 FTE Director of Literacy in SIA.

Special Revenue

Special Revenue Resources/Appropriations are projected at \$78.8M for FY22-23, an increase of \$7.9M (11.27%) from the FY21-22 Budget. In total all grants other than SIA and ESSER are up \$1.5M, or 3.8% of \$41.1 million. See the following pages for more details on each program or grant.

Other Funds

Other funds are down -\$17.3M (-24.43%) due primarily to spending down capital projects funds from the 2021 full faith bond issued in June of 2021 to remodel the MSDEC for future use as a third middle school beginning in FY2023-24.

Summary - All Funds

In summary, the General Fund is the primary funding source for operational spending in the District. In the FY22-23 Budget, the General Fund represents 59.3% of all resources versus 56.9% in the FY21-22 Amended Budget. Total resources across all fund types for FY22-23 is \$323.6M vs \$328.5M in the FY21-22 Amended Budget, which is \$4.9M, or 1.5% lower. This is due to a 4.9M increase in General Fund Resources, a \$7.6M increase in Special Revenue Resources, and a decrease of \$17.5M increase in other funds.

The District is focused on providing academic rigor and relevance necessary for our students to achieve success. These strategies are designed to engage students across the spectrum and to fully prepare them for college, career, and life after graduation. For most students, our programs will help them obtain an industry certification, college credit or even an associate's degree along with their high school diploma.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2020-21	Rate or Amount Approved 2021-22	Rate or Amount Approved 2022-23
Permanent Rate Levy (Rate Limit \$4.4123 per \$1,000)	\$41,231,132	\$43,541,042	\$44,525,000
Local Option Levy			
Levy For General Obligation Bonds	\$13,000,000	\$12,900,000	\$12,900,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Principal Debt Outstanding July 1, 2022	Estimated Debt Authorized, But Not Incurred on July 1, 2021
General Obligation Bonds	\$108,700,000	
Other Bonds (Pension)	\$21,130,000	
Other Borrowings	\$19,280,000	
Total	\$149,110,000	



Invoice No. IN7570
Campaign No. 4926
Invoice Date 5/29/2022
P.O. Number Budget 2022
Sales Rep(s) 050 Legals

bill-to

MEDFORD SCHOOL DIST 549C-Legals
ATTN:
Attn: Accounts Payable
815 S OAKDALE RM 214
MEDFORD, OR 97501
Account No: 101096

advertiser

MEDFORD SCHOOL DIST 549C-Legals
Medford School District
Attn: Accounts Payable
815 S OAKDALE RM 214
MEDFORD, OR 97501
Account No: 101096

please remit payment to

ROSEBUD MEDIA, LLC
P.O. Box 1108
Medford, OR 97501
Questions? Call us at: [541.776.4364](tel:541.776.4364)
Or email us at: kgallon@rosebudmedia.com

Payment in full is due upon receipt of the statement. A service charge on all balances over 30 days will be computed by a 'Periodic Rate' of 1-1/2% per month, which is an ANNUAL PERCENTAGE RATE OF 18%, this applies to the previous balance after deducting current payments and credits appearing on your statement.

payment due

Currency	United States Dollar
Campaign Gross Amount	1,063.68
Agency Commission	0.00
Campaign Net Amount	1,063.68
Billing Installment	1 of 1
Invoice Net Amount	1,063.68
Pre-Paid Amount	0.00
Payment Amount Due	\$ 1,063.68
Payment Due Date	7/1/2022

PLEASE REMIT SEPARATE FROM CIRCULATION PAYMENTS

print line items

Product	Start	End	Description	Ad Size(s)	P.O. Number	Qty	Rate	Amount
Mail Tribune	5/27/2022	5/27/2022	Legal Display	3 Columns x 16 Inches		48.00	22.16	1,063.68

invoice no.	invoice date	sales rep(s)
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IN7570

5/29/2022

050 Legals

bill-to

MEDFORD SCHOOL DIST 549C-Legals

ATTN:

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MEDFORD, OR 97501

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advertiser

MEDFORD SCHOOL DIST 549C-Legals

Medford School District

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Account No: 101096

PAYMENT REMITTANCE

SEND PAYMENT TO

Rosebud Media

P.O. BOX 1108

Medford, OR 97501

PLEASE PAY THIS AMOUNT

\$ 1,063.68

**REMEMBER: DETACH AND RETURN THIS PORTION
WITH REMITTANCE FOR PROPER CREDIT**

AFFIDAVIT OF PUBLICATION

COPY OF ADVERTISEMENT

**** THIS IS NOT A BILL ****

On Behalf of:
MEDFORD SCHOOL DIST 549C-Legals
Attn: Accounts Payable
815 S OAKDALE RM 214
MEDFORD, OR 97501

STATE OF OREGON COUNTY OF JACKSON:

I, Kristy Gallon, being first duly sworn, depose and say that I am the principal clerk of Mail Tribune, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed at Medford in the aforesaid county and state; that the public notice, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 successive and consecutive insertion(s) in the following issues 5/27/2022 (HERE SET FORTH DATES OF ISSUE).

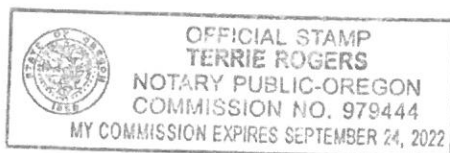
See attached

Kristy Gallon
Affiant

Subscribed and sworn to before me this
6th day of June, 2022.

Terrie Rogers
Notary State of Oregon County of Jackson

My commission expires Sept 24, 2022



Rosebud Media - Mail Tribune
111 N Fir St, Medford, OR 97501

Publication Cost: \$1,063.68 | Budget 2022
Ad No: 10519 Customer No: 101096

AFFIDAVIT OF PUBLICATION

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On Behalf of:
MEDFORD SCHOOL DIST 549C-Legals
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MEDFORD, OR 97501

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Kristy Gallon
Affiant

Subscribed and sworn to before me this

11th day of May, 2022.

Linn R. y
Notary State of Oregon County of Jackson

My commission expires Sept. 24, 2022



Rosebud Media - Mail Tribune
111 N Fir St, Medford, OR 97501

Publication Cost: \$119.83 | Notice of Budget Committee Meeting -
DISTRICT 549C

Ad No: 9204 Customer No: 101096

COPY OF ADVERTISEMENT

MEDFORD SCHOOL DISTRICT 549C
Medford, Oregon
NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Medford School District, Jackson County, State of Oregon, on the budget for the fiscal year July 1, 2022 to June 30, 2023. The following budget meetings will be held at the North Medford Commons Rooms of 1900 N Keeneway Drive, Medford, OR at 6:00 pm. A special board meeting will take place on Thursday, May 12, 2022 at 6:00 pm where the Budget Committee will deliver the budget message, elect officers and receive the budget document. The second budget meeting to approve the proposed budget will be on Thursday, May 26, 2022 at 6:00 pm. The third budget will be on Thursday, June 2, 2022 at 6:00 pm. This will be a public hearing to consider public comment. The final budget meeting to adopt the FY22-23 budget will take place on Thursday, June 23, 2022 at 6:00 pm. The public is welcome to attend all meetings. Notice of these meetings are also published on our website at www.medford.k12.or.us.

Bret Champion
Superintendent



Invoice No. IN7998
 Campaign No. 5110
 Invoice Date 6/13/2022
 P.O. Number NOTICE OF BUDGET COMMITTEE MEETING
 Sales Rep(s) 050 Legals

bill-to

MEDFORD SCHOOL DIST 549C-Legals
 ATTN:
 Attn: Accounts Payable
 815 S OAKDALE RM 214
 MEDFORD, OR 97501
 Account No: 101096

advertiser

MEDFORD SCHOOL DIST 549C-Legals
 Medford School District
 Attn: Accounts Payable
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 Account No: 101096

please remit payment to

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PLEASE REMIT SEPARATE FROM CIRCULATION PAYMENTS

payment due

Currency	United States Dollar
Campaign Gross Amount	67.57
Agency Commission	0.00
Campaign Net Amount	67.57
Billing Installment	1 of 1
Invoice Net Amount	67.57
Pre-Paid Amount	0.00
Payment Amount Due	\$ 67.57
Payment Due Date	7/31/2022

print line items

Product	Start	End	Description	Ad Size(s)	P.O. Number	Qty	Rate	Amount
Mail Tribune	6/9/2022	6/9/2022	Legal Liner	29 Line(s) by 1 Column(s)		1	67.57	67.57

invoice no.	invoice date	sales rep(s)
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IN7998

6/13/2022

050 Legals

bill-to

MEDFORD SCHOOL DIST 549C-Legals

ATTN:

Attn: Accounts Payable

815 S OAKDALE RM 214

MEDFORD, OR 97501

Account No: 101096

advertiser

MEDFORD SCHOOL DIST 549C-Legals

Medford School District

Attn: Accounts Payable

815 S OAKDALE RM 214

MEDFORD, OR 97501

Account No: 101096

PAYMENT REMITTANCE

SEND PAYMENT TO

Rosebud Media

P.O. BOX 1108

Medford, OR 97501

PLEASE PAY THIS AMOUNT

\$ 67.57

**REMEMBER: DETACH AND RETURN THIS PORTION
WITH REMITTANCE FOR PROPER CREDIT**

AFFIDAVIT OF PUBLICATION

**** THIS IS NOT A BILL ****

On Behalf of:
MEDFORD SCHOOL DIST 549C-Legals
Attn: Accounts Payable
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MEDFORD, OR 97501

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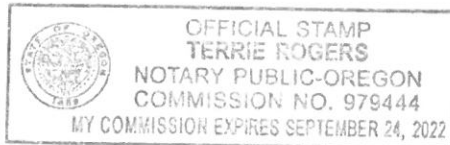
Kristy Gallon
Affiant

Subscribed and sworn to before me this

16th day of June, 2022.

Lennie Rogers
Notary State of Oregon County of Jackson

My commission expires Sept. 24 2022



Rosebud Media - Mail Tribune
111 N Fir St, Medford, OR 97501

Publication Cost: \$67.57 | NOTICE OF BUDGET COMMITTEE
MEETING

Ad No: 11032 Customer No: 101096

COPY OF ADVERTISEMENT

**MEDFORD SCHOOL
DISTRICT 549C
Medford, Oregon
NOTICE OF BUDGET
COMMITTEE MEETING**

A public meeting of the Budget Committee of the Medford School District, Jackson County, State of Oregon will be held regarding the budget for the fiscal year July 1, 2022 to June 30, 2023. The final budget meeting to adopt the FY22-23 budget will take place on Thursday, June 30, 2022 at 5:30 pm. This meeting will be held at Logos Charter School at 1203 N Ross Lane in Medford, Oregon. The public is welcome to attend all meetings. Notice of these meetings are also published on our website at www.medford.k12.or.us.

**Bret Champion
Superintendent**

June 9, 2022



CONNECT WITH US

www.medford.k12.or.us

541-842-3636



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