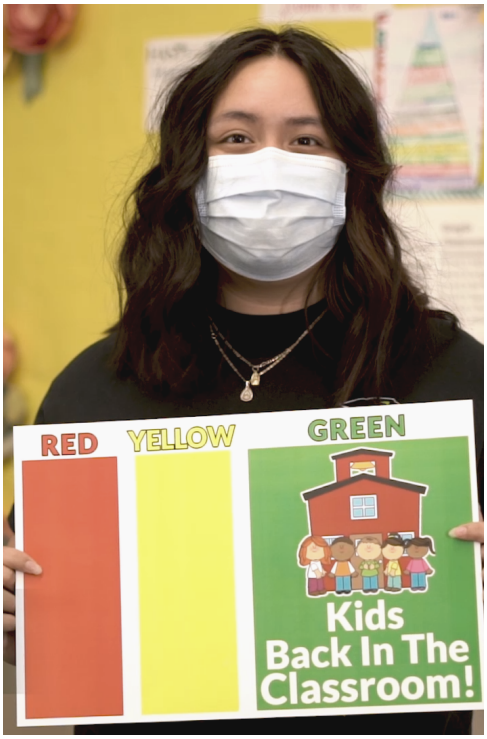


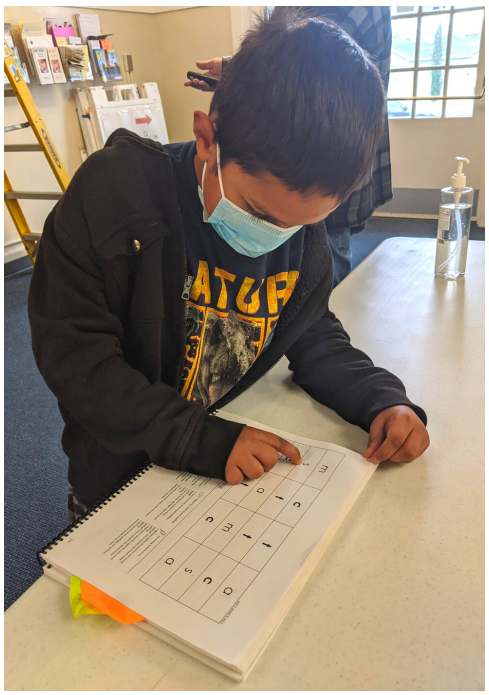


2021-2022

ADOPTED BUDGET







Medford
SCHOOL DISTRICT
ALL ARE LEARNING & LEARNING IS FOR ALL

Fiscal Year 2021-22

School Board Members
Lilia Caballero
Jim Horner
Tod Hunt
Jeff Kinsella *(Chair)*
Suzanne Messer *(Vice Chair)*
Karen Starchvick
Cynthia Wright

Community Members
Michelle Blum Atkinson
Glen Gann
Casey Stine
Kendell Ferguson
Ilex Brandenberger
Rebecca Hardgrave
Vacant

Administration
Dr. Bret Champion, Superintendent
Debbie Simons, Assistant Superintendent of Human Resources
Brad Earl, Assistant Superintendent of Operations
Jeanne Grazioli, Executive Director of Teaching & Learning
Ron Havniear, Director of Facilities and Project Management
Natalie Hurd, Communications Coordinator
Kevin Campbell, Principal Supervisor
Lynn Cataldo, Principal Supervisor
Rich Sullivan, Principal Supervisor
Michele Cleveland, Assistant Director of Special Education
Amy Herbst, Student Wellness Coordinator
Andrea Partsafas, Federal Programs Coordinator

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Medford
SCHOOL DISTRICT
ALL ARE LEARNING & LEARNING IS FOR ALL

Introduction



Medford
SCHOOL DISTRICT

Bret Champion, Ed.D.
Superintendent of Schools
ph 541-842-5002
fax 541-842-1087

815 S. Oakdale Avenue, Medford, Oregon 97501

Superintendent's Message:

At the Medford School District, ALL are learning and learning is for ALL. We are finishing a full year of educating students during a continued global COVID-19 pandemic. Given the challenges we faced, we provided quality instruction, inspired by our courageous School Board and set in motion by our amazing educators. We taught on computers, in limited and controlled settings, physically distanced, and while wearing masks. It has been everchanging and difficult at times, but we remained true to our values of simplicity, grace, equity, and transparency, and placed students at the heart of all our decisions.

I am pleased to present our budget message for the 2021-22 school year. Thank you to the members of the Medford School District Budget Committee for their service, support, and consideration of this Proposed Budget. It has been a remarkable year and as we look forward to next year, we anticipate opportunities to improve our systems and to remain nimble in order to meet the needs of all students.

We began the 2020-21 school year by delivering the majority of instruction through comprehensive distance learning (CDL), meaning most students were joining their classes using the online video communications platform, Zoom, and working on lessons in a learning management system, Canvas. Oregon Department of Education (ODE) and Jackson County Public Health guidance allowed us to provide limited in person instruction (LIPI) almost right away last fall. Learners, especially our youngest learners, began to arrive on campuses in September and October for supplemental school experiences. LIPI grew in size and scope in the fall and grew especially in January and February. The District transitioned to hybrid learning in late February, growing in students by week through March.

On April 12, we returned to instruction five days a week (no more CDL, LIPI, or hybrid). Athletic seasons have resumed, albeit compressed into a few short weeks and with many precautions. Teachers, students, and parents are sharing wonderful stories about how nice it is to be back in person. Teachers and students are reconnecting. Art, performances, activities, and electives that were so difficult to do in CDL are back, too!

It has been challenging. Enrollment is down 4.1% or about 590 students in 2020-21. About half of the drop in enrollment was in kindergarten-age students. This is consistent with other districts in Oregon and seems to be tied directly to parent concerns about student safety and wellbeing. We launched Medford Online Academy (MOA) in 2020-21, in part to provide families with a viable alternative to in person instruction, and it grew to over 1,000 students by March of 2021. We expect online instruction to continue to flourish for full time instruction as well as for credit retrieval, credit acceleration, and for unique original credit options.

While enrollment was down in FY 2020-21, we continued to increase staffing by 45 FTE resulting in the lowest class sizes in decades. This was particularly important during the pandemic as we reinvented the delivery of

instruction. We believe this gave our teachers a better chance for success in "Zoom world." Twenty of the additional FTE were added in the area of Special Education to reduce caseloads, improve instruction, and increase student safety. The District is proposing to add another 7.0 FTE in the area of Special Education in the 2021-22 budget to continue reducing caseloads and increasing student safety.

It is exciting to have kids back in our schools! It is important to point out that school remains very different from pre-pandemic instruction. We continue to follow the guidance provided by ODE and the Oregon Health Authority in order to keep students and staff safe. Mask wearing is mandatory, social distancing is still a precautionary measure and gatherings remain restricted. This is highly important in order for us to continue in person instruction and for our students to continue to enjoy the activities and athletics they (and we) enjoy so much.

At the beginning of the pandemic, we talked a lot about "progress, not perfection." Progress continues to be our mantra as we safely expand instruction, activities, athletics, graduation ceremonies, social activities, and other rites of passage. We know it does not look and feel the same as it did over a year ago. As our understanding of COVID-19 improves, we build another layer, another step to the very events that were so heavily restricted just twelve months ago.

Before summarizing our plan for next year, I will briefly touch on our summer education plans. We are planning a robust summer experience for students! We believe it will help with learning loss and provide students with an opportunity to get ahead in their learning. More importantly, it will be a hands-on, minds-on, worksheet free (and largely Chromebook free) experience for students! With social interaction, exploration, and play at the center of the program, this will be a chance for curiosity to abound for preschool age children through 12th grade students finishing up their graduation requirements. Our goal is to reach hundreds of students over nine weeks beginning June 14, skipping the week of July 5, and ending on August 12. Summer Experience will occur four days a week with opportunities for a fifth day offered by Kids Unlimited, Kid Time, YMCA, Innovations Learning, and other independent providers. We appreciate all they have done and continue to do for Medford school students. We are excited about this program and plan to see it grow in the future.

Identifying and addressing the impacts of learning loss is a key priority as we look at our plans and budget for next year. It is complex for us to estimate the impact the past 15 months has had on students. As we review the data available to us, we see that the percentage of passing grades achieved by students in grades 7 through 12 is exceptionally low, currently at around 68%, compared to 90% in April 2019. Our "on track to graduate" percentages are lower by 10 to 20 percentage points compared to recent years in grades 9 through 12. We have limited assessment data this year, yet we know from our principals and teachers that students are behind in literacy and numeracy in our elementary schools. As important to us, is the immeasurable impact recent months have had on the social and emotional wellbeing of our students.

In order to address these concerns and to build toward the future, we have identified these priorities for the upcoming fiscal year:

- Increased Time with Students adding six more instructional days, plus one additional day for teachers to plan for students (seven total days) funded by Elementary and Secondary Schools Emergency Relief (ESSER)
- Remediation with a Purpose & Acceleration Plan - Early Intervention
- Equity, Diversity, Inclusion Work
- Measures of the System Focus
- Curriculum Management Audit (CMA): More than a review of our written curriculum, a CMA is a look at our system of managing teaching and learning
- Coherence: Aligned with the Strategic Plan
- Updating Oakdale Avenue building as a Third Middle School to Free Up Space in Elementary and Middle Schools
- MSD Leadership Definition, Development, and Pipeline

The 2021-22 Proposed Budget is a balanced budget and aligns with these priorities across multiple funding mechanisms, namely the State School Fund (SSF), Student Investment Account (SIA) and ESSER funds. It builds upon our early investments in SIA and provides assistance through ESSER for learning loss due to the pandemic and for pandemic motivated infrastructure improvements and expansion.

To build the budget, we are assuming the SSF will be funded by the legislature at $9.3 Billion for the 2021-23 biennium which is $0.2 Billion higher than what is currently in the Governor and Legislature's budget proposals. As of the date of this letter, the K-12 biennium funding level had not been finalized by the legislature. This funding level is higher than the last biennium of $9.0 Billion, yet short of the $9.6 Billion "Current Service Level" or "CSL" funding model. The CSL level is the amount desired by K-12 schools to maintain current service levels. We have assumed in this budget that consolidated enrollment will increase by 600 students, returning to pre-pandemic FY 2019-20 enrollment levels. The 600 student increase includes a 160 additional student increase at Logos Public Charter School in FY 2021-22 versus FY 2019-20. The kindergarten launch went well this year, so we are cautiously optimistic that we will achieve enrollment growth.

As you will see in the body of this budget document, we plan to keep our already low class sizes in place, and plan to expand parent outreach and social and emotional support for students primarily by using SIA and ESSER funding as appropriate. SIA funding is increasing now that the corporate activity tax that funds it has experienced a full tax year. We are in our third round of ESSER funding, which is estimated to bring a total of $51.5 million to the District with a spending to be completed by September 2023. Additional federal funding is also in the works and is only targeted at improved outreach and instruction for homeless students.

As mentioned, this is a balanced budget in that proposed spending equals proposed revenue. Our beginning fund balance is the healthiest it has been in recent years at $17.4 million or 10.9% of General Fund revenue plus transfers in from other funds. The growth in fund balance was caused in large part by the beginning of the COVID-19 pandemic in March 2020 which led to lower than anticipated spending in utilities, lower substitute worker costs, lower supply costs, unfilled positions, and reduced employee medical costs. It might be tempting for some to lean on reserves right away. We are not proposing to do this right now because we believe the next biennium will present myriad sources of strain on our financial systems. ESSER funds are temporary in nature ending in September 2023, so the 69.5 FTE proposed in ESSER must be eliminated or transitioned to another

funded area in the FY 2023-24 fiscal year. Temporary measures to hold down employer Public Employees Retirement System (PERS) rates may not repeat in the next biennium so employer PERS contributions will likely be higher in two years. Uncertainty in the economy as pandemic measures continue to impact businesses and employment may cause K-12 funding sources to be lower than needed to maintain current service levels. It is likely that reserve spending will become necessary and class sizes will rise in the next biennium as the use of reserves will likely only lessen (not eliminate) the impact of these challenges.

National, state, and local labor shortages have had an impact on the District and we anticipate it continuing next year. As we plan for next year, we expect to be deficient in the areas of substitute staffing, student support positions, bus drivers, meal servers, and certain highly specialized licensed positions which will undoubtedly have some impact on our service levels in the coming year. Employers in our area are raising base wages and offering hiring incentives to entice workers. We may also design carefully considered incentives to help in this area, although we are seeing evidence that people view the Medford School District as a desirable place of employment and, in time, we believe this will attract new employees. It is critical that we prioritize hiring decisions to align with student needs, including working closely with our third party providers.

One of the priorities noted above is seismically upgrading and updating the Oakdale Avenue building. We will break ground on it this summer in anticipation of opening a third middle school in Medford by Fall 2023. Medford is continuing to grow and, because of our own intentional efforts to reduce class size, nearly all of our elementary classrooms are in use. This project is part of a recommendation of a 2019 community-led committee that concluded that the District should utilize all of its available resources before asking for community support for a bond levy for expansion. We will accomplish the reconstruction through a combination of relief funds (ESSER) and district paid financing. Opening a third middle school and transitioning to grades 6 – 8 in middle schools is very much in line with the committee recommendation. Once improved, the Oakdale Avenue building will be an excellent site for 800 to 1,000 middle school students.

We have talked a lot in the past about Career and Technical Education (CTE) expansion. This work will continue next year through growth in Measure 98 funding, which also addresses important work in dropout prevention and college readiness. We are exploring a unique opportunity to participate in a regional CTE center in cooperation with the City of Medford, Medford Urban Renewal Agency (MURA), Rogue Workforce, and local construction trades organizations and businesses.

I am excited to be a part of this remarkable team that keeps students at the heart of their work. We remain in extraordinary times. Things are not back to “normal” and yet real progress exists at the Medford School District due to the courageous leadership of our School Board and the hard work of our mighty Medford educators. There will certainly be issues ahead, and with simplicity, grace, equity, and transparency, we will rise to each challenge. After all, in the Medford School District, ALL are learning and learning is for ALL.

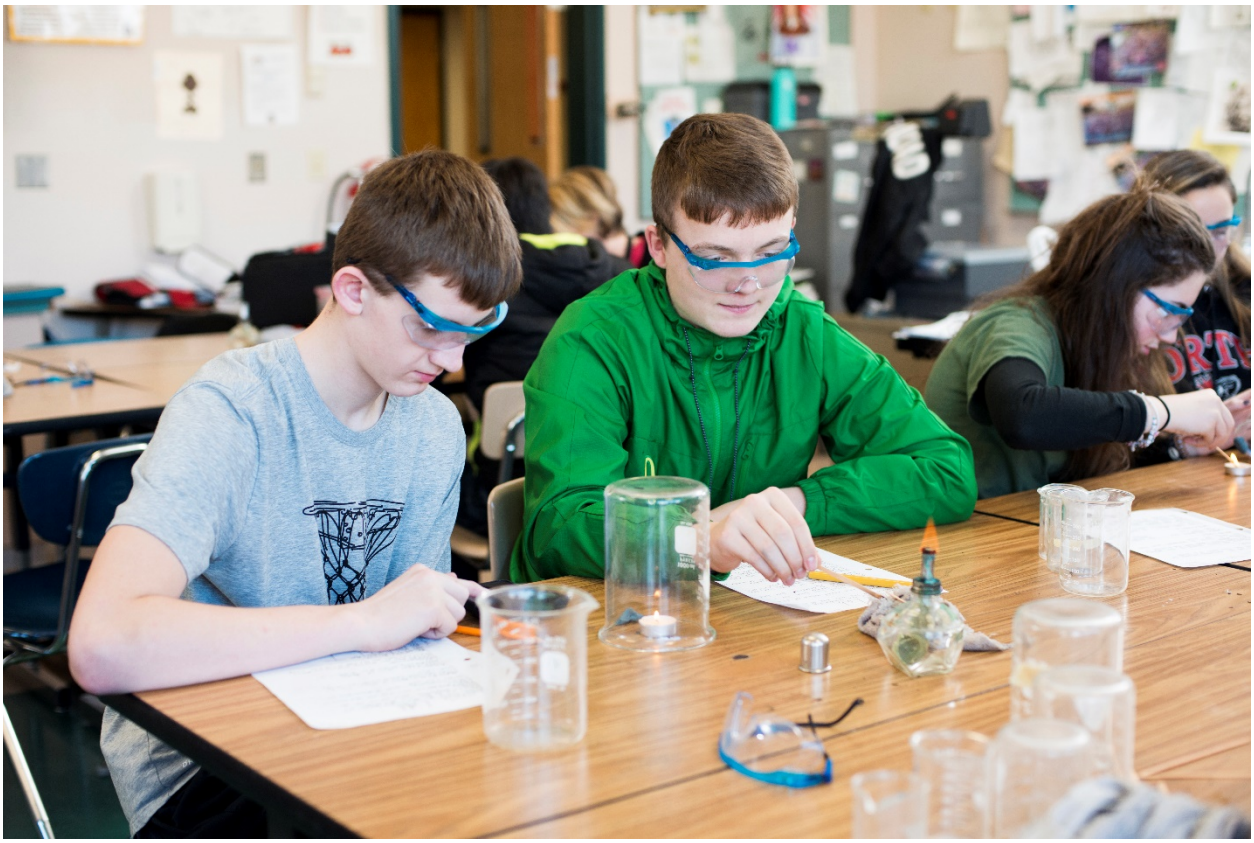
Respectfully submitted,



Bret A. Champion

Medford
SCHOOL DISTRICT
ALL ARE LEARNING & LEARNING IS FOR ALL

Organization

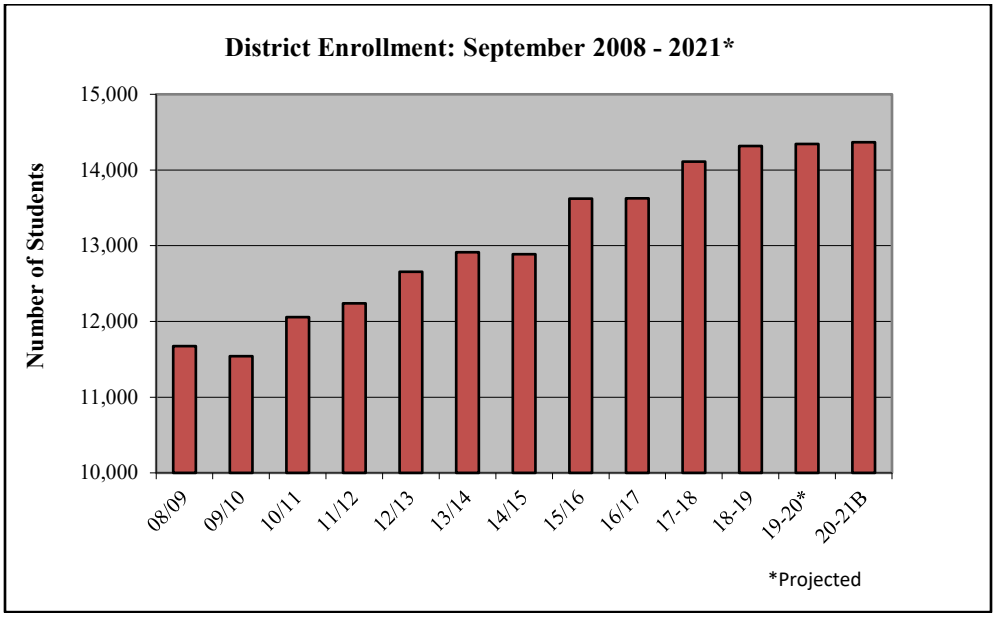


District Overview

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, 14 elementary schools, an online school, 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 degree of excellence expected by the Superintendent, staff, and citizens of the District.

Objective Key Result, Key Performance Indicators, and Measures of the System

We have a key result:

Objective Key Result:

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

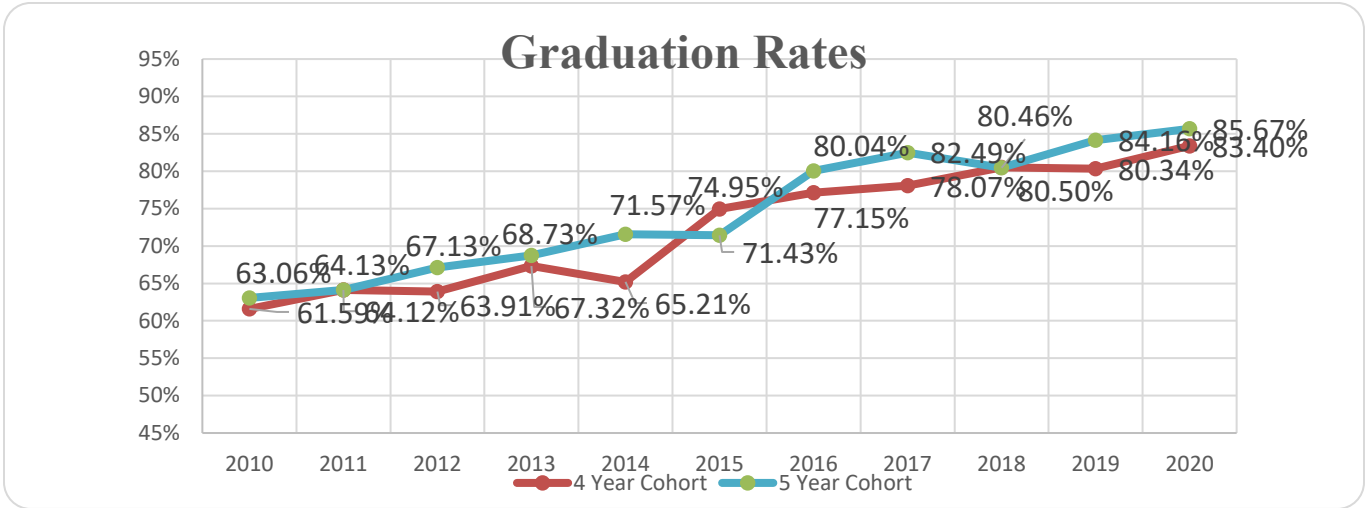
To know if we are making progress, we evaluate five Key Performance Indicators (KPIs). These are the indicators that the Board/District Goals will be based on.

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.

Unfortunately, due to the pandemic, the Graduation Rate is the only KPI that is available.



Finally, we study multiple Measures of the System to ensure systematic alignment and success. These include:

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*		83.4%	80.3%	80.5%
5-year Cohort Completer Rate*		89.8%	87.5%	85.3%
Graduates with Pathway Endorsement***				
3rd Grade Reading*		**	42.9%	48.2%
8th Grade Mathematics*		**	43%	46%
YouthTruth High School, Engagement		18 (Percentile)	27 (Percentile)	14 (Percentile)
YouthTruth Middle School, Engagement		55 (Percentile)	60 (Percentile)	38 (Percentile)
YouthTruth Elementary Parent Survey***				
Regular Attenders*		**	92.9%	92.9%
9th Grade On-Track*		79.3%**	86.3%	87.7%
Organizational Health Index (OHI)***				
Early Literacy (1st Grade EOY)		**	50%	54%
Talented and Gifted Overall	6.3%	7.4%	7.5%	7.1%
Talented and Gifted EcoDis/Underserved***				
Post Grad Placement/Senior Survey***				
Student Discipline: Suspensions and Expulsions		(1661) 11.8%	(2278) 16.3%	(1961) 14.1%

**Student Success Act Measure and State Report Card Measures*
***Not reported in 2019-20 due to COVID*
****Not currently utilized*
***BOLD** = KPI*

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. The Business Department 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.

FY21-22 Budget Calendar

	Notices of meeting dates are posted online
Thursday May 13, 2021	1st Budget Committee Meeting – Committee elects officers, Superintendent delivers budget message and committee receives budget document.
Thursday May 27, 2021	2nd Budget Committee Meeting – Public comment, committee discusses and approves Proposed Budget. Budget chair signs resolutions for approved.
Thursday June 3, 2021	Board Meeting. Public Budget Hearing on FY21-22 Budget* - Deliberate on budget approved by budget committee and considers additional public comment
Thursday June 24, 2021	Board Meeting; FY21-22 Budget Adoption* - Board enacts resolutions adopting the budget, makes appropriations, imposes and categorizes tax levy.
June 30, 2021	District must submit balanced budget by this date.
July 15, 2021	District submits required budget documents to County Assessor, Department of Education, and Southern Oregon Education Service District by July 15, 2021.

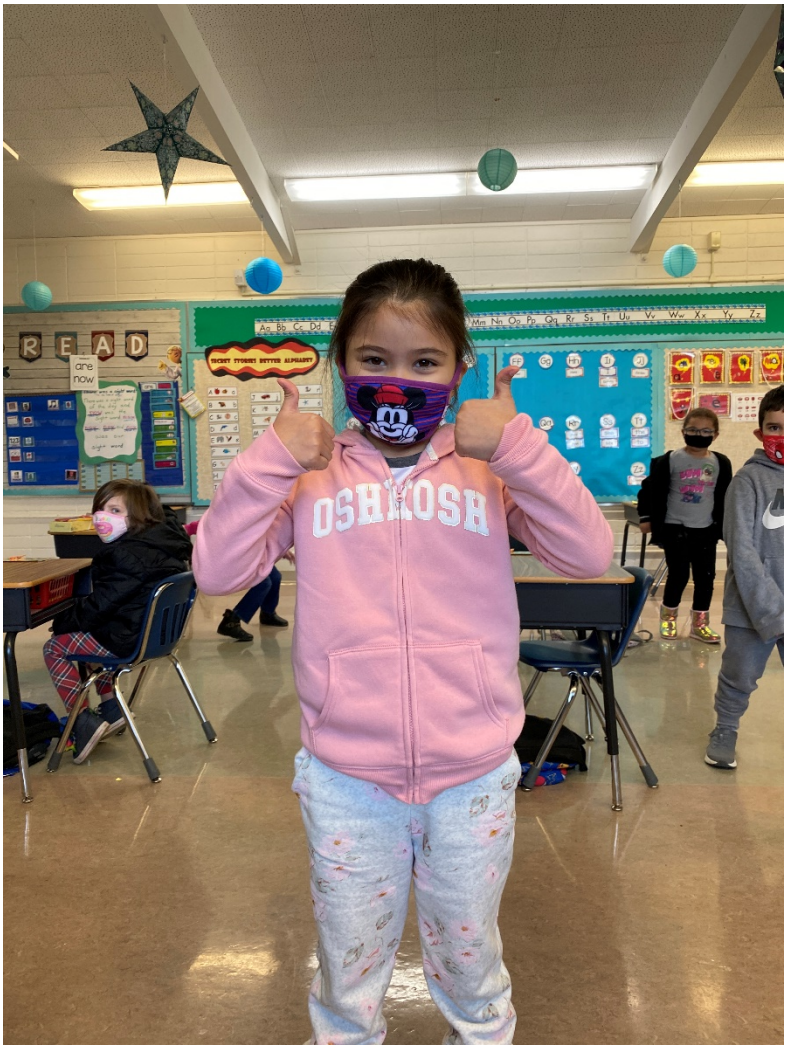
*Budget Committee members are invited but not required to attend.

**Publishing is usually required to 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. Due to the COVID19 pandemic, the publishing requirements allow to only publish notices on the website.

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 collectivey 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 ($3.0 million), fully funded Student Investment Account (SIA) ($9.35 million), 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 approximatemy 4%, a 2.5% Cost Of Living Adjustment (COLA) for all employees, and Step wage increases for those who qualify. The 2020-21 budget includes a 5th Pro Forma amendment found in Appendix A that has yet to be approved by the Board of Directors.

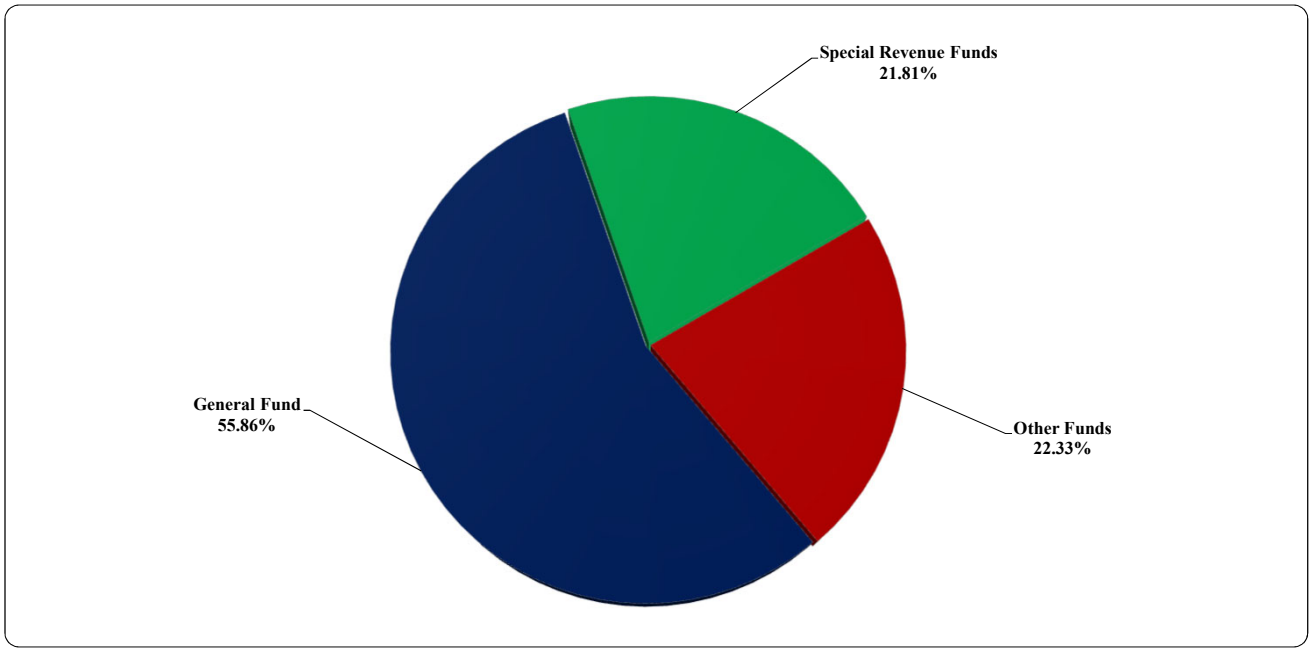


All District Funds

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 Oblgation 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 FY21-22 Budget, the General Fund represents 55.86% of all resources versus 61.2% in the FY20-21 Amended Budget. Total resources across all fund types for FY21-22 is $318.1M vs $291.3M in the FY20-21 Amended Budget, which is $26.8M, or 9.2% higher. This is due to a -0.57M decrease in General Fund Resources (p.11), a $25.55M increase in Special Revenue Resources (p.109), and a $1.85M increase in other funds (p.133).

General Fund - Fund Balance Projection

($ Thousands)	FY21-22 Projection	FY22-23 Projection	FY23-24 Projection	FY24-25 Projection	
Beginning Fund Balance	**$ 17,440**	**$ 17,440**	**$ 16,790**	**$ 13,305**	
1. Previous Annual Surplus/(Deficit)	$ (502)	(0)	(650)	(3,485)	
2. Change in Revenue	$ 1,334	6,000	4,000	6,000	Assumes $9.3B 2021-23
3. Change in Transfers In	$ (1,401)	-	1	2	
4. Change in Salary & Wages	$ 232	(3,000)	(3,060)	(3,121)	Assumes 2.5% COLA
5. Change in Associated Payroll Costs	$ 1,383	(1,920)	(1,980)	(2,620)	Next PERS Rate increase 2023-2024
6. Change in Purchased Services	$ (3,441)	(1,499)	(1,561)	(1,624)	
7. Change in Supplies and Materials	$ (226)	(231)	(235)	(240)	Assumes low inflation
8. Change in Capital Outlay	$ 50	-	-	-	
9. Change in Other Objects	$ (78)	-	-	-	
10.Change in Transfers Out	$ 2,649	-	-	-	
11. Total Annual Surplus/(Deficit)	**(0)**	**(650)**	**(3,485)**	**(5,089)**	
12. Ending Fund Balance	**$ 17,440**	**$ 16,790**	**$ 13,305**	**$ 8,216**	

In the General Fund, Fund Balance projection above for 2021-22, the District is proposing a balanced budget (line 11). Revenue and Transfers In is $160.3 million (p.11), and Expenditures and Transfers Out is $160.3 million (p.17). Descriptions of the major year over year changes in the 2021-22 budget are summarized in the schedule above and the words below.

1. The General Fund previous year forecast is to deficit spend -$0.5 million as of the fifth pro forma FY 2020-21 budget amendment.

2. Total revenue (resources minus transfers in and beginning fund balance) is estimated to increase $1.33 million or 0.84% over prior budget and includes the assumption of a $0.5 million 2020-21 SSF true up in 2021-22 and $0.25 million reimbursement for high cost special education students.

3. Transfers in are budgeted at $0.0 million, which is down -$1.40 million from prior year. Transfers in are budgeted at $0, due to the 4% decrease in PERS rates after SB 1049 reforms went into effect this year. In the past a $1.4M transfer was from the PERS fund to help cover the rising PERS rates. Please see page 115 for more detail regarding the PERS reserve fund.

4. Total General Fund Salaries and Wages are down -$0.23 million or -0.32% to $71.4 million from $71.6 million in the prior year. The primary drivers of the -$0.23 million decrease is the transfer of 54.5 full time equivalent (FTE) from the General Fund to the special revenue ESSER III grant driving a reduction of -$2.34 million in the General Fund. Additional savings of -$0.50 million are included based on an assumed vacancy rate of 0.7%, annual attrition -$0.48 million is assumed to attrition where some employees retire at the top of the pay scale and are replaced by lower paid employees, as well as a savings of -$0.15 million for the elimination of 1.69 FTE. The 1.69 FTE elimination includes a 1.0 Project Manager in Information Technology, function 2661, and a .69 FTE Accounts Payable Clerk in Business Services, function 2521. The 1.69 FTE were all open positions. These decreases are partially offset by a $1.43 million increase for step wage increases for employees who qualify and $1.8 million for a 2.5% Cost of Living (COLA) increase for all employees.

5. Total General Fund Associated Payroll Costs are down -$1.38 million or -3.05% to nearly $44.0 million from $45.3 million in the prior year. The primary driver of the $1.38 million reduction is a result of a lower employer PERS contribution rate for the 2021-23 biennium dropping approximately 4% (of payroll) after the implementation of SB 1049 PERS reforms, saving approximately $2.8 million. To a lesser extent there is a reduction due to 0.75% lower wages. Aside from an increase in healthcare, most other associated payroll costs remain relatively flat year over year.

6. Total General Fund Purchased Services are up $3.44 million or 11.9% to $32.32 million from $28.88 million in the prior year. The majority of the $3.44 million cost increase is driven by the assumption of more full time in person instruction in 2021-22 versus part time in person instruction in 2020-21. The primary drivers of the $3.44 million cost increase are due to a $2.1 million increase in transportation/busing costs (70% of increase is reimbursed by State School Fund), $0.5 million increase in substitute services, an increase of $0.4 million in utilities expenses compared to the reduced usage of school buildings in FY20-21, as well as the addition of new buildings for Central Medford High School, Medford Online School, and District offices, $0.3 million increase in repairs & rentals, and an $0.1 million increase spread across many other accounts.

7. Supplies are up a total of $0.22 million, or 3.57% from the prior year. The increase is due to an additional need for textbooks for $0.1 million. The textbook increase includes $0.05 million for dual language program texts and $0.05 million for math books for SpEd function 1250, ERC Resource Rooms. There is a $0.412 million increase in software, which mainly includes $0.2 million for Pearson Online Blend Learning software, $0.2 million for i-Ready, $0.1 million for Newsela, a K-12 integrated Social Studies and English Language digital Program, and $0.02 million for Kami, a new writable PDF program. There are several software needs to run an efficient school district. Please see a breakdown below of various software programs that are supported by our IT department. Periodicals, Non-Consumables, and Hardware Under $5,000 (a total reduction of -$0.236 million) are all based on higher than normal needs in the prior fiscal year related to COVID-19, and have been reduced to better align with historical spending patterns.

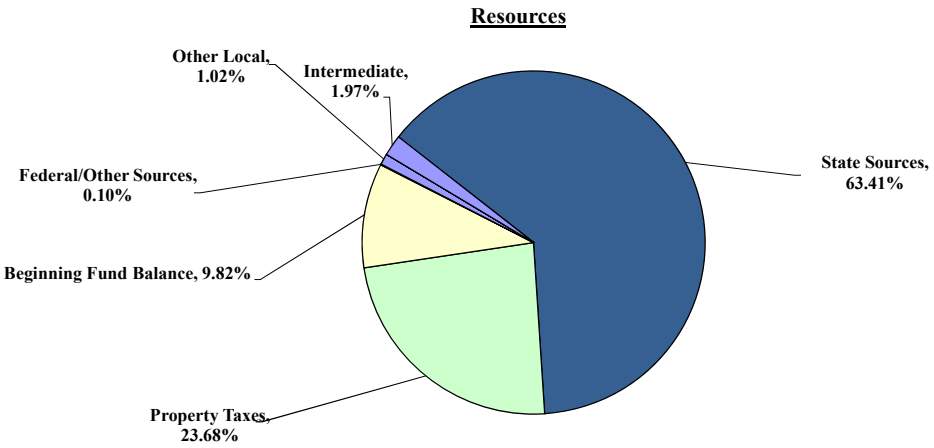
8. Total General Fund Capital Outlay costs are down $0.05K, or 26.3% to $0.14 million from $0.19 million in the prior year.

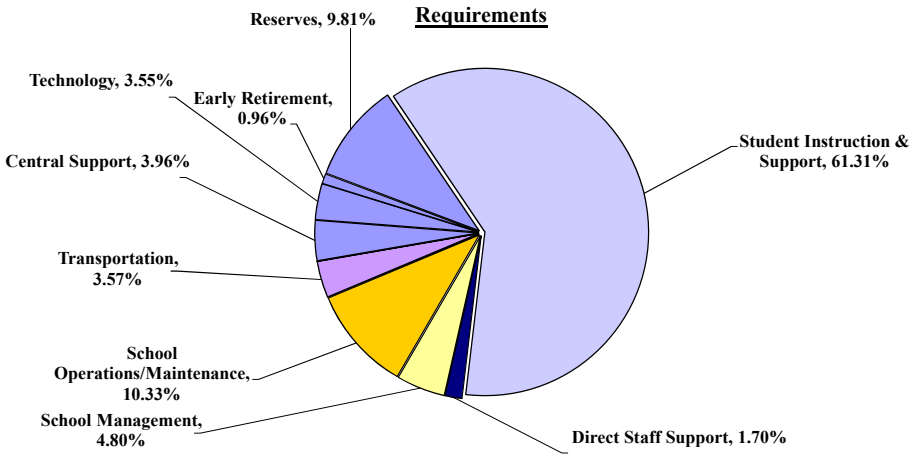
9. Total General Fund Other Objects costs are up $0.078 million or 7.6% to $1.1 million from $1.03 million in the last year mainly due to an increase in liability insurance.

10.Total General Fund Transfers Out to Other Funds is down -$2.65M due to lower year over year transfers to the Project Reserves fund, Seismic fund, PERS Reserves and Furniture fund partially offset by a new transfer to debt service. The General Fund is budgeting to transfer a total of $4.82M, which will be distributed as follows: $1.7M to the Project Reserve Fund to fund Maintenance and Repairs, Technology Hardware, and Curriculum, $0.375M to Special Revenue Secondary Athletics, $0.27M to partially fund the Physical Education Expansion (PEEK), $0.025M for State and Local Programs, $1.25M for Chromebook Reserves fund (new in FY20-21), and $1.2M to Debt Service. The detail of these transfers can be found in the green Special Revenue section starting on page 109.

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.



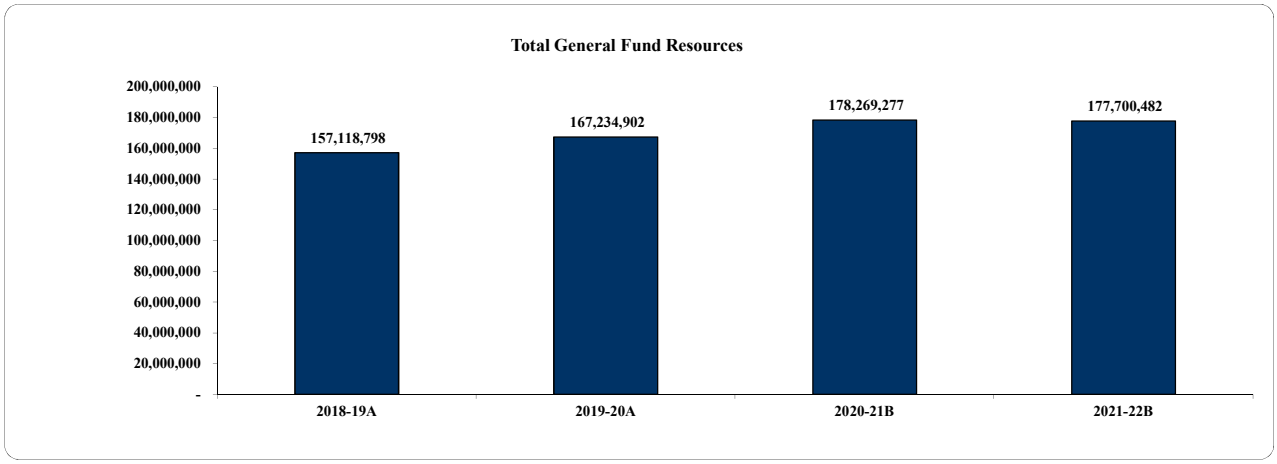


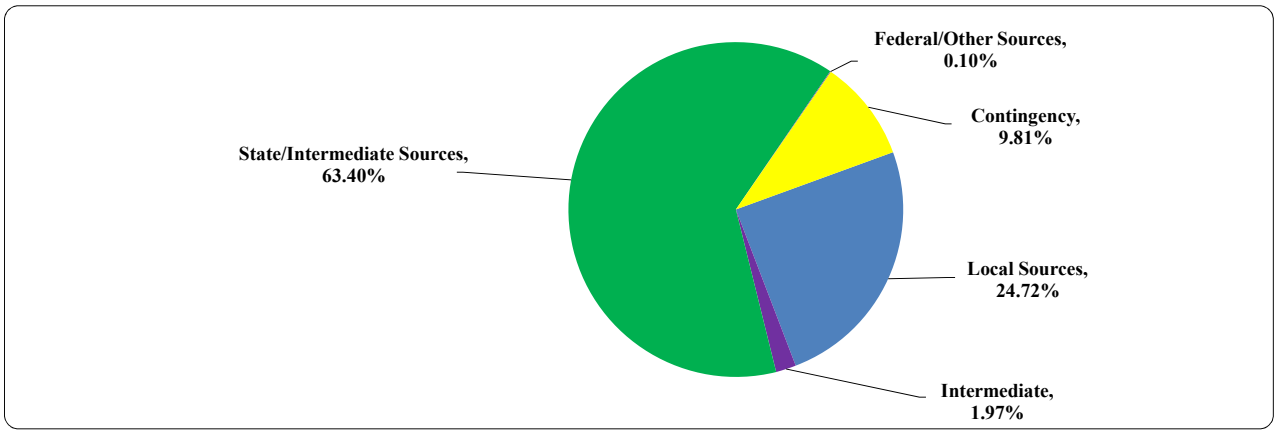
In FY21-22, General Fund Budget Resources and Requirements are $177.7M, down -$0.57M or -0.32% from the prior year. Revenues plus transfers in from other funds are $160.3M and expenditures including transfers out to other funds are at $160.3M resulting in a balanced budget. Beginning Fund Balance is projected to be $17.4M, -$0.57M or -0.3% lower than the prior year. See pages 11-16 for more information on Resources and pages 17-107 for more information on requirements.

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General Fund Resource Summary

Total General Fund Resources	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Local	39,648,704	40,851,884	43,237,238	43,925,219	43,925,219	43,925,219
Intermediate	3,319,107	3,909,553	3,500,000	3,500,000	3,500,000	3,500,000
State	101,990,843	110,368,665	112,008,888	112,456,303	112,655,340	112,655,340
Federal	182,722	166,536	180,000	180,000	180,000	180,000
Transfers In from Other Funds	1,401,100	1,401,100	1,401,100	-	-	-
Beginning Fund Balance	10,576,323	10,537,164	17,942,051	17,439,922	17,439,922	17,439,922
TOTAL RESOURCES	**157,118,798**	**167,234,902**	**178,269,277**	**177,501,444**	**177,700,482**	**177,700,482**





Total General Fund Resources are down -$0.57 million or -0.32% to $177.7 million from $178.3 million in the prior year. The -$0.57 million decrease is made up of the combination of a -$0.5 million reduction in beginning fund balance and a -$1.40 million decrease in transfers in from other funds, and partially offset by a $1.33 million increase in Revenue. More details of resource changes can be found on pages 12-16.

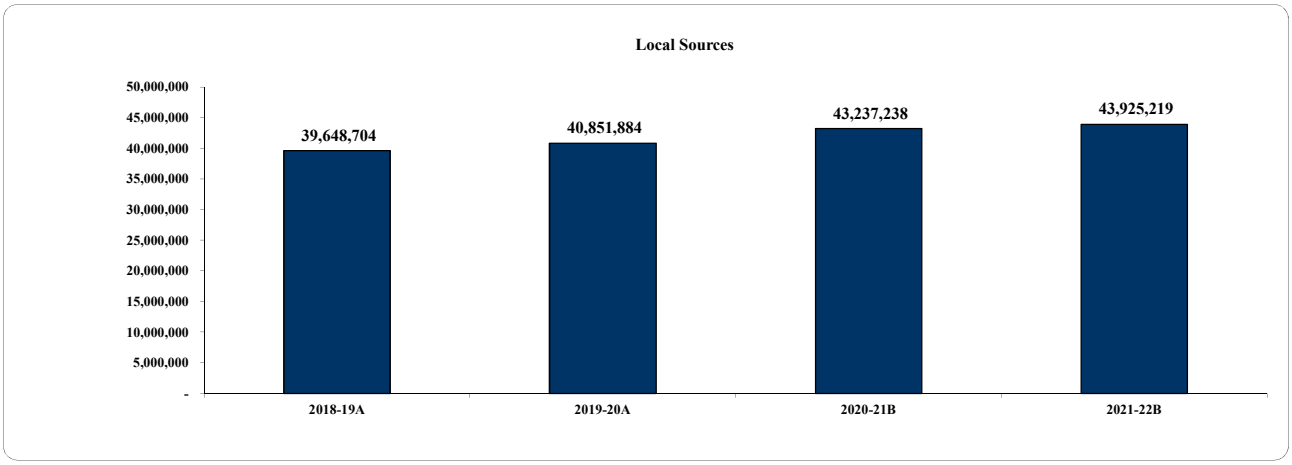
Beginning fund balance is down -$0.5 million or -2.8% to $17.439 million from $17.942 million due to deficit spending in the prior year.

Total revenue (resources minus transfers in and beginning fund balance) is estimated to increase $1.33 million or 0.84% over prior budget and includes the assumption of a $0.5 million 2020-21 SSF true up in 2021-22 and $0.25 million reimbursement for high cost special education students.

Transfers in are budgeted at $0 million, which is down -$1.4 million from prior year. This is a 4% decrease due to the decrease PERS employer contribution rates after SB 1049 reforms go into effect in 2021-22. In the past a $1.4M transfer was from the PERS fund to help cover the rising PERS rates. See page 114 for more detail regarding the PERS reserve fund.

General Fund Resources

Local Sources	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Current Year Taxes	36,574,499	37,859,015	40,333,250	41,271,784	41,271,784	41,271,784
Prior Years' Taxes	850,283	854,845	1,200,000	800,000	800,000	800,000
Interest/Penalties on Taxes	-	-	90,000	50,000	50,000	50,000
Tuition From Individuals	-	-	-	-	-	-
Tuition From Other Districts	13,707	7,593	10,000	-	-	-
Summer School Tuition	-	-	-	-	-	-
Interest on Investments	1,090,379	1,010,023	400,000	400,000	400,000	400,000
Pre-School Fees	41,054	70,110	40,000	40,000	40,000	40,000
Other Revenue - Local Sources	-	-	-	-	-	-
Rentals	139,349	136,812	110,000	109,448	109,448	109,448
Contributions	-	-	-	-	-	-
Services Provided Other Charter Schools	53,661	61,972	40,000	40,000	40,000	40,000
Textbook Sales	-	-	-	-	-	-
Recovery of Expenditures	-	1,405	5,000	5,000	5,000	5,000
Services Provided Other Funds	-	-	5,000	5,000	5,000	5,000
Fees Charges to Grants	624,927	594,289	797,988	997,988	997,988	997,988
Miscellaneous Revenue	10,956	139,810	35,000	35,000	35,000	35,000
Payroll Reimbursement	19,202	14,586	35,000	35,000	35,000	35,000
Field Trip Reimbursement	53,425	5,716	15,000	15,000	15,000	15,000
P-Card Rebate	112,493	89,082	60,000	60,000	60,000	60,000
Music Instrument Rentals	6,944	6,625	8,000	8,000	8,000	8,000
Self-Pay Health Ins Reimbursement	224	-	-	-	-	-
E-Rate Reimbursement	57,600	-	53,000	53,000	53,000	53,000
County School Fund	-	-	-	-	-	-
LOCAL SOURCES	**39,648,704**	**40,851,884**	**43,237,238**	**43,925,219**	**43,925,219**	**43,925,219**

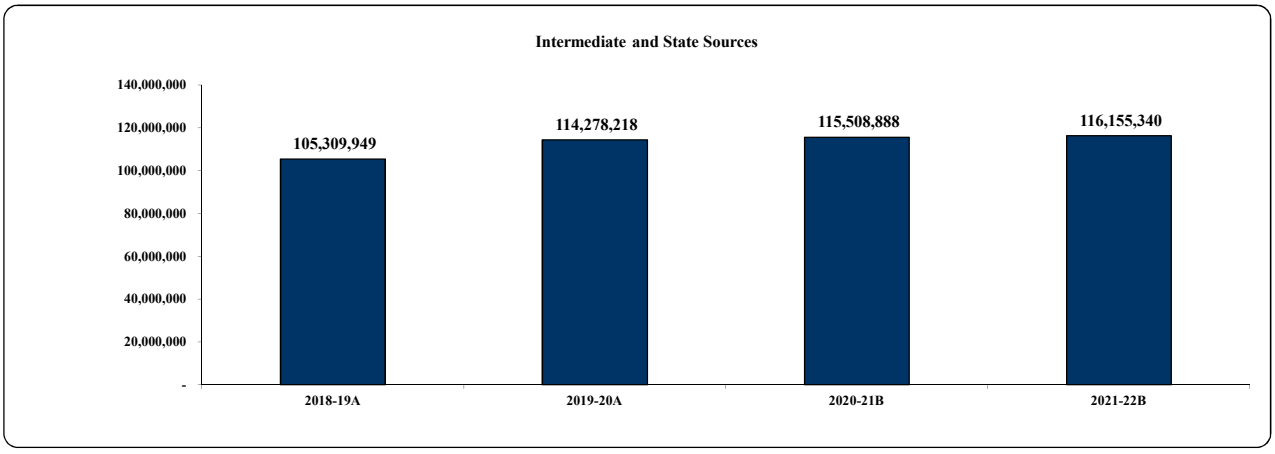


Local sources for FY21-22 are budgeted to come in at $43.9M, up $0.68M (1.6%) from the FY20-21 Amended Budget of $43.2M. Local revenue sources are primarily property taxes, which make up nearly 96% of the local sources. Fees charged to grants is up $0.2 million or 25% due primarily to increasing Student Investment Act Funding (SIA budget pages 129-130). For the FY21-22 Budget, property taxes are projected to come in at $42.1M, which is $0.59M (1.3%) higher than the FY20-21 Budget. The FY 2020-21 Property Tax included an unusual one time prior year $0.7 collection of taxes after Charter Communications settled a long term appeal. If you exclude this one time prior year settlement from 2020-21, property taxes for FY 2021-22 are estimated up $1.3 million or 3.1% on an adjusted basis.

General Fund Resources

Intermediate Sources	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Pass-Through from SOESD	3,319,107	3,909,553	3,500,000	3,500,000	3,500,000	3,500,000
Jackson County Juvenile Detention Grant	-	-	-	-	-	-
INTERMEDIATE SOURCES	**3,319,107**	**3,909,553**	**3,500,000**	**3,500,000**	**3,500,000**	**3,500,000**

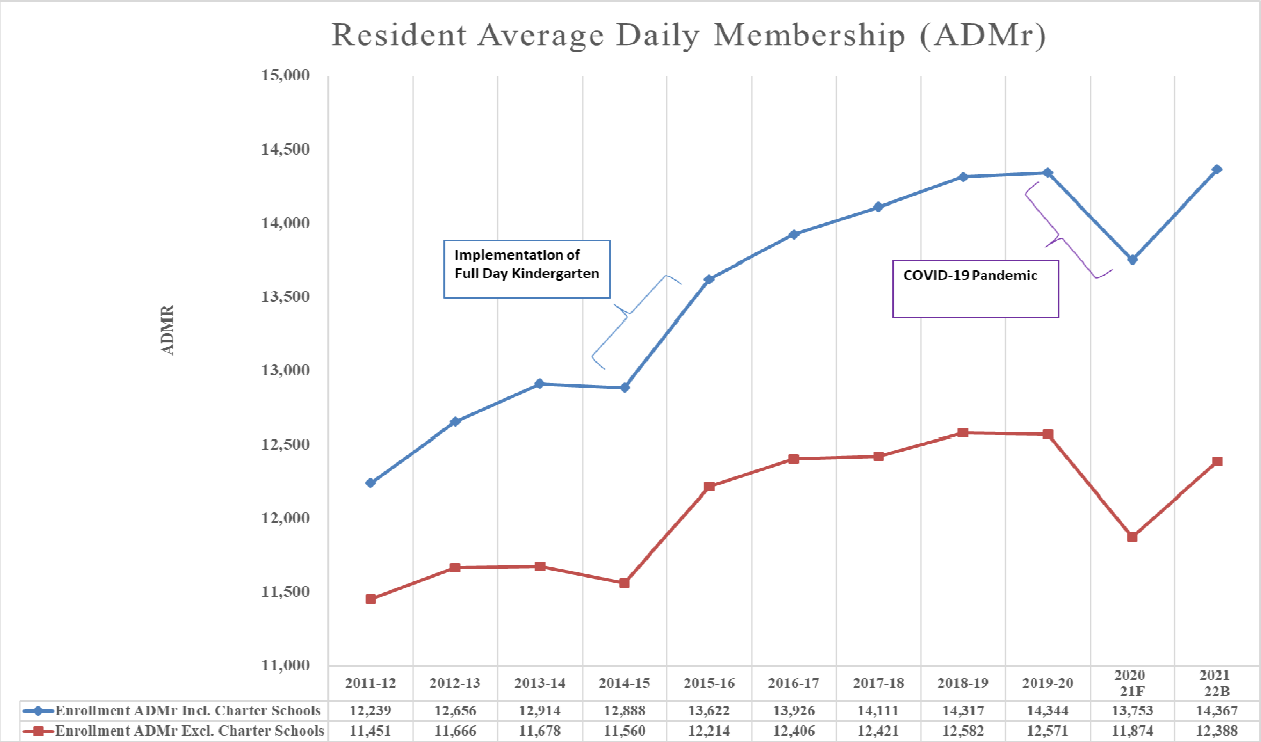
State Sources	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
State School Fund	100,338,137	108,876,867	110,412,143	110,762,678	110,961,715	110,961,715
Common School Fund	1,414,745	1,298,037	1,401,745	1,498,625	1,498,625	1,498,625
Juvenile Detention Grant	196,000	157,700	165,000	165,000	165,000	165,000
Teen Parent Grant	41,961	9,405	30,000	30,000	30,000	30,000
State Grants	-	26,656	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
STATE SOURCES	**101,990,843**	**110,368,665**	**112,008,888**	**112,456,303**	**112,655,340**	**112,655,340**



Intermediate sources for FY21-22 are estimated at $3.5M, which is flat to prior year FY20-21. The $3.5M 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 $9.3 billion 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 2021-22. As such this is a work in process, and therefore the pass through estimate from SOESD could change.

State sources are estimated at $112.6M for FY21-22, up $0.4M (0.4%). Absolute State K-12 funding dollars are down slightly in 2021-22 at an assumed $9.3 billion 2021-23 funding level, so the increase in State Resources is primarily driven by a higher transportation reimbursement due to the assumption of more in person instruction and higher busing costs next year. The budgeted transportation increase of $2.1 million is 70% reimbursed by the state. It should be noted, the District is assuming flat funding of $0.165 million for the Juvenile Detention Education Program, but the District has been informed there is a possibility this program will receive funding cuts.



	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020 21F	2021 22B
Enrollment ADMr Incl. Charter Schools	12,239	12,656	12,914	12,888	13,622	13,926	14,111	14,317	14,344	13,753	14,367
Enrollment ADMr Excl. Charter Schools	11,451	11,666	11,678	11,560	12,214	12,406	12,421	12,582	12,571	11,874	12,388

2021-22 Budget
The projected consolidated ADMr for the District in 2021-22 budget is expected to largely recover from the 2020-21 COVID driven drop and be up 614 or 4.28% to 14,367 from the 2020-21 year-end projection of 13,753. Of the 614 ADMr increase, 514 or 4.15% growth in non-charter schools and 100.3 or 8.68% growth in Charter Schools with 100 more students being added at LOGOS. The projected enrollment of 14,367 for 2021-22 is 23 students or 0.1% higher than enrollment from two years ago (2019-20) which was 14,344.

Long Term Trend
Consolidated ADMr: District consolidated ADMr is estimated to increase approximately 2,128 or 17.4% in the decade from 12,239 in FY11-12 to 14,367 in FY21-22B. This equates to a Compound Annual Growth Rate of 1.6% over the decade.

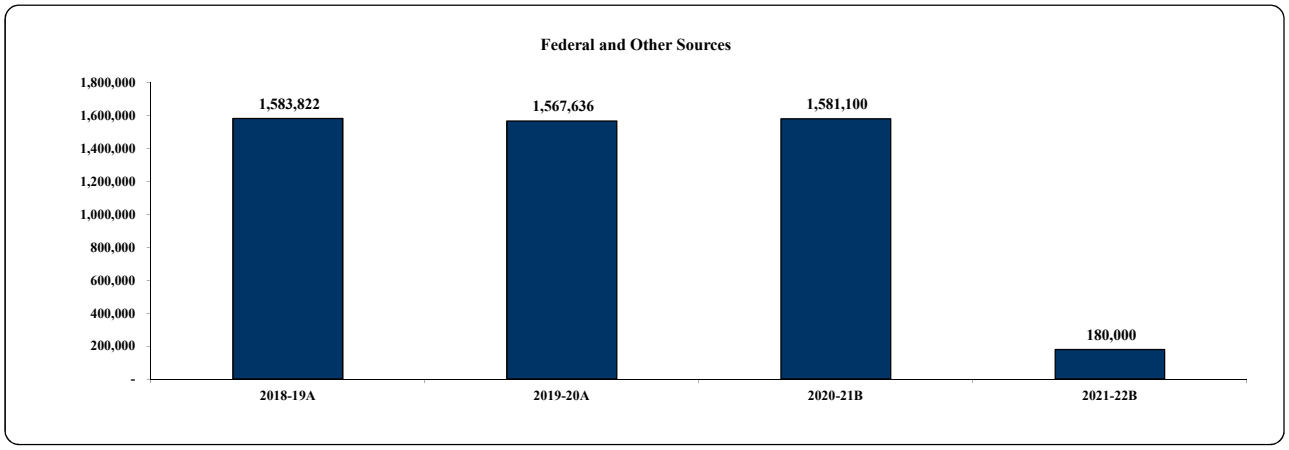
Charter School ADMr: Charter school ADMr is projected at 1,979 for the 2021-22 budget, up 100 or 5.1% over the prior year. Enrollment has increased 1,192 over the decade from 788 in FY11-12 to 1,979 in FY21-22B.

Non-Charter ADMr: Non-Charter school ADMr is projected up 514 or 4.15% to 12,388. Enrollment has increased 937 over the decade with a compound annual growth rate of 0.8% over the decade.

General Fund Resources

Federal Sources	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Child Care Block Grant	28,914	10,696	30,000	30,000	30,000	30,000
Other Restricted Grant-in-Aid	-	-	-	-	-	-
TAG	-	-	-	-	-	-
Other Federal - SFSF	-	-	-	-	-	-
Federal Forest Fees	153,808	155,840	150,000	150,000	150,000	150,000
FEDERAL SOURCES	**182,722**	**166,536**	**180,000**	**180,000**	**180,000**	**180,000**

Other Sources	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Transfers From Other Funds	1,401,100	1,401,100	1,401,100	-	-	
Sale of Fixed Assets	-	-	-	-	-	
OTHER SOURCES	**1,401,100**	**1,401,100**	**1,401,100**	**-**	**-**	**-**

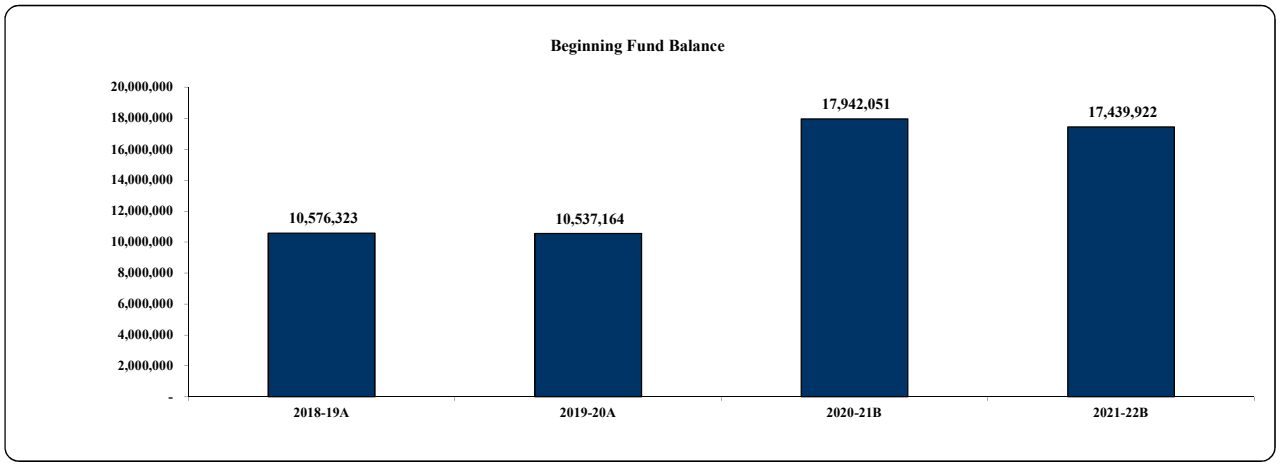


Federal sources are budgeted at $0.18M, which is flat to the prior year budget.

Transfers in are budgeted at $0, due to the 4% decrease in PERS employer contribution rates. In the past a $1.4M transfer was from the PERS fund to help cover the rising PERS rates. Please see page 114 for more detail regarding the PERS reserve fund.

General Fund Resources

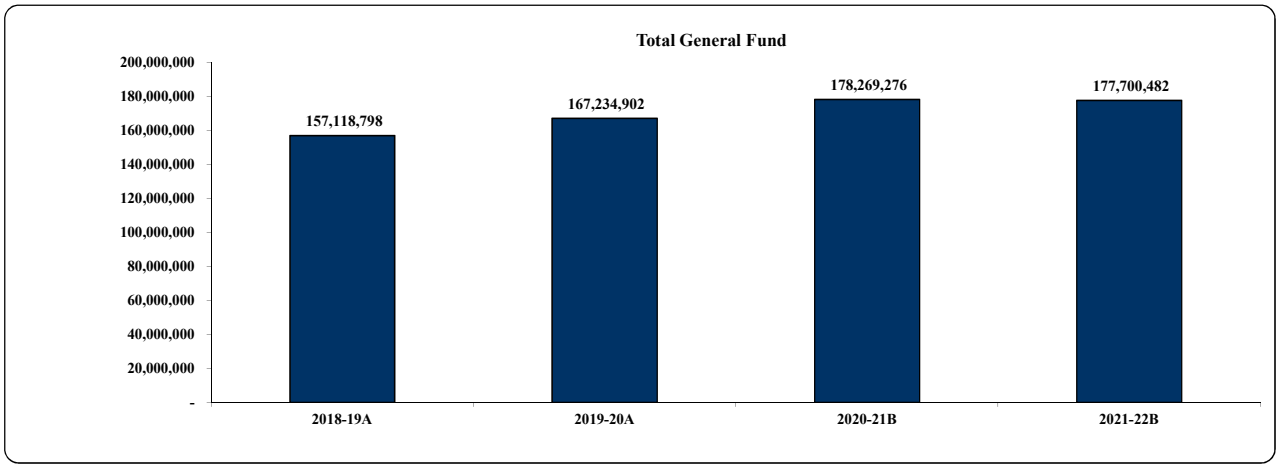
Beginning Fund Balance	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Beginning Fund Balance	10,576,323	10,537,164	17,942,051	17,439,922	17,439,922	17,439,922
BEGINNING FUND BALANCE	**10,576,323**	**10,537,164**	**17,942,051**	**17,439,922**	**17,439,922**	**17,439,922**

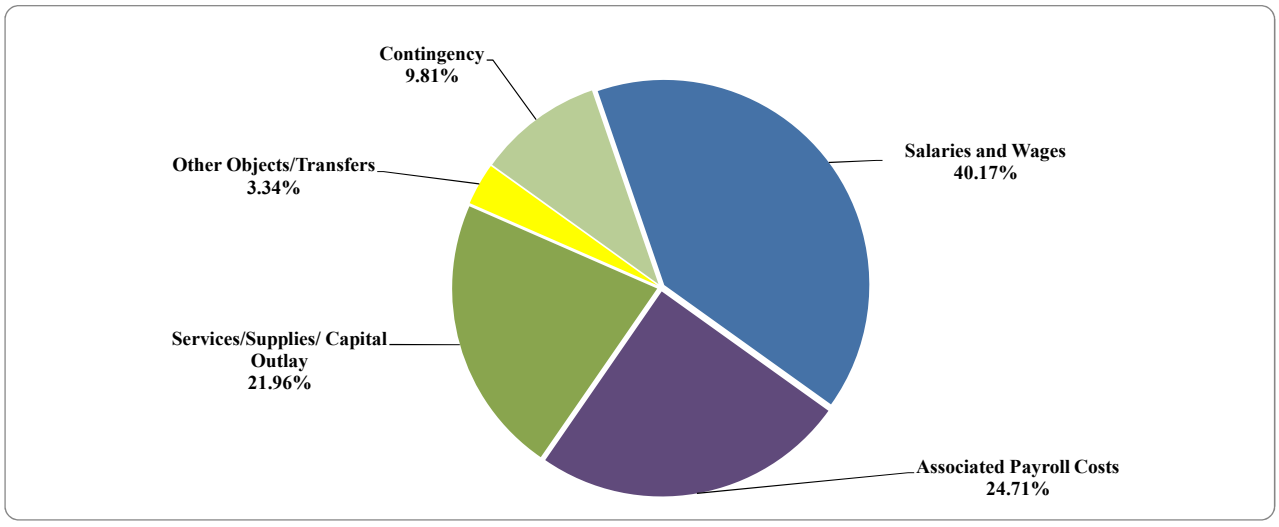


Beginning Fund Balance Reserves are estimated at $17.4 million, a -$0.5 million decrease, or -2.8%, from prior year due to deficit spending.

General Fund Requirements -By Object Group

TOTAL General Fund	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Salaries and Wages	63,575,968	66,532,051	71,614,840	71,250,202	71,382,462	71,382,462
Benefits	39,184,014	43,553,901	45,301,273	43,851,630	43,918,406	43,918,406
Purchased Services	27,686,547	27,235,005	28,884,895	32,325,534	32,325,534	32,325,534
Supplies and Materials	5,629,695	5,023,288	6,339,476	6,565,647	6,565,647	6,565,647
Capital Outlay	316,227	174,999	190,000	140,000	140,000	140,000
Other Objects	857,030	866,746	1,030,079	1,108,510	1,108,510	1,108,510
Transfers	9,332,152	5,906,861	7,468,791	4,820,000	4,820,000	4,820,000
Contingency	10,537,165	17,942,051	17,439,922	17,439,922	17,439,922	17,439,922
TOTAL General Fund	**157,118,798**	**167,234,902**	**178,269,276**	**177,501,443**	**177,700,482**	**177,700,482**



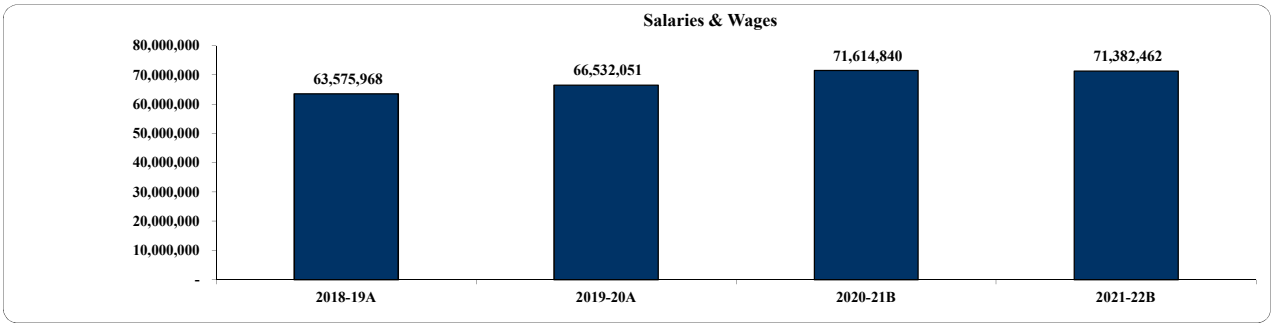


General Fund Requirements are down -$0.57 million, or -0.32% to $177.7 million. Excluding the reduction in transfers, spending is up $2.1M (1.4%) to $155.2M, transfers out are down -$2.64M (-44.8%) and Contingency is flat. Please see the following pages 18 to 107 for more detail.

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 49.47%, payroll benefit cost 30.44%, services/supplies/capital outlay 15.99%, and other objects/transfers 4.11%. 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	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	39,034,325	41,028,255	43,144,791	42,785,086	42,785,086	42,785,086
Classified	15,573,984	16,415,672	17,888,695	17,590,942	17,590,942	17,590,942
Administrative	4,318,835	4,494,064	5,135,848	5,406,566	5,406,566	5,406,566
Classified Managers	532,131	474,100	899,528	639,810	772,071	772,071
Early Retirement Stipends	780,700	610,468	950,000	957,200	957,200	957,200
Licensed Substitutes	85,129	46,235	28,000	81,146	81,146	81,146
Classified Substitutes	223,035	190,037	180,128	180,702	180,702	180,702
Licensed Temporary	497,594	494,335	559,212	650,702	650,702	650,702
Classified Temporary	327,694	402,031	547,764	532,677	532,677	532,677
Classified Overtime	489,277	372,206	436,617	437,117	437,117	437,117
Extra Duty Compensation	1,410,944	1,628,395	1,564,261	1,685,312	1,685,312	1,685,312
Home Instruction	71,809	73,864	62,228	72,430	72,430	72,430
Insurance Opt Out	230,511	302,389	217,768	230,511	230,511	230,511
SALARIES & WAGES	**63,575,968**	**66,532,051**	**71,614,840**	**71,250,202**	**71,382,462**	**71,382,462**



Total General Fund Salaries and Wages are down -$0.23 million or -0.32% to $71.4 million from $71.6 million in the prior year. The primary drivers of the -$0.23 million decrease is the transfer of 54.5 full time equivalent (FTE) from the General Fund to the special revenue ESSER III grant driving a reduction of -$2.34 million in the General Fund. Additional savings of -$0.50 million are included based on an assumed vacancy rate of 0.7%, annual attrition -$0.48 million is assumed to attrition where some employees retire at the top of the pay scale and are replaced by lower paid employees, as well as a savings of -$0.15 million for the elimination of 1.69 FTE. The 1.69 FTE elimination includes a 1.0 Project Manager in Information Technology, function 2661, and a .69 FTE Accounts Payable Clerk in Business Services, function 2521. The 1.69 FTE were all open positions. These decreases are partially offset by a $1.43 million increase for step wage increases for employees who qualify and $1.8 million for a 2.5% Cost of Living (COLA) increase for all employees.

The ESSER III grant (Page 131-132) includes 54.5 FTE of Certificated and Classified employees transferred out of the General Fund to ESSER III grant to maintain continuity of operations.

All District Funds Staffing Summary

Full Time Equivalent (FTE)	FY21-22 Proposed Budget	FY20-21 Amended Budget	FY20-21 Adopted Budget	FY19-20 Amended Budget	Change from Amended Budget	Change from Adopted Budget
Instruction						
General Fund - Non SpEd	652.05	688.55	688.62	691.62	(36.50)	(36.57)
Special Revenue - Non SpEd	153.79	107.29	104.62	102.62	46.50	49.17
Subtotal Non SpEd Instruction	**805.84**	**795.84**	**793.24**	**794.24**	10.00	**12.60**
General Fund - SpEd	171.60	171.60	174.41	159.41	-	(2.81)
Special Revenue - SpEd	39.46	32.46	20.47	20.47	7.00	18.99
Subtotal SpEd Instruction	**211.05**	**204.05**	**194.88**	**179.88**	**7.00**	**16.17**
Total Instruction	**1,016.90**	**999.90**	**988.12**	**974.12**	**17.00**	**28.78**
Support Services						
General Fund - Non SpEd	287.09	306.78	301.63	294.16	(19.69)	(14.54)
Special Revenue - Non SpEd	48.90	26.90	8.59	8.34	22.00	40.31
Subtotal Non SpEd Support Services	**335.99**	**333.68**	**310.22**	**302.50**	2.31	**25.77**
General Fund - SpEd	28.65	28.65	43.72	41.72	-	(15.07)
Special Revenue - SpEd	8.50	8.50	10.25	7.25	-	(1.75)
Subtotal SpEd Support Services	**37.15**	**37.15**	**53.97**	**48.97**	-	**(16.82)**
Total Support Services	**373.14**	**370.83**	**364.19**	**351.47**	**2.31**	**8.95**
Consolidated						
General Fund - Non SpEd	939.14	995.33	990.25	985.78	(56.19)	(51.11)
Special Revenue - Non SpEd	202.69	134.19	113.21	110.96	68.50	89.48
Subtotal Non SpEd Consolidated	**1,141.83**	**1,129.52**	**1,103.46**	**1,096.74**	12.31	**38.37**
General Fund - SpEd	200.26	200.26	218.12	201.12	-	(17.89)
Special Revenue - SpEd	47.95	40.95	30.72	27.72	7.00	17.24
Subtotal SpEd Consolidated	**248.20**	**241.20**	**248.84**	**228.84**	**7.00**	**(0.66)**
TOTAL CONSOLIDATED	**1,390.04**	**1,370.72**	**1,352.30**	**1,325.58**	**19.31**	**37.72**

SpEd = Special Education

Projected Staffing of 1,390.04 FTE is up 19.31 FTE or 1.3% from 1,370.72 this year. Of the 19.31 FTE increase in the budget, additions include 7.0 FTE SpEd resource teachers, 7.0 FTE Elementary Behavior Specialists, 3.0 FTE for Elementary well-rounded education, 1.0 Curriculum Development Coordinator, 1.0 FTE Community, Family & Equity coordinator and 2.0 FTE Family Outreach liaisons partially offset by a -1.69 FTE reduction. The remaining -1.69 FTE reduction in the general fund support services is due to the elimination of 1.0 FTE Project Manager in Information Technology, and 0.69 FTE Accounts Payable Clerk in Business Services. These positions were vacant at the time of elimination.

The following explanation is from the consolidated portion of the SpEd/Non Sped table above, and explains the difference between the FY21-22 Proposed Budget and the FY20-21 Amended Budget columns. Across all funds there is an increase of 19.31 FTE. Of this, 12.31 FTE (orange sections) in total is in Non-SpEd areas. The **-56.19 FTE** decrease is for General Fund non SpEd. This is due to: a transfer of 36.50 FT from the general fund instruction functions and 19.69 FTE from support functions to the special revenue grant, ESSER III (see page 131-132 for more details). The remaining -1.69 FTE reduction in the general fund support services is due to the elimination of 1.0 FTE Project Manager in Information Technology, and 0.69 FTE Accounts Payable Clerk in Business Services. The eliminated positions were all vacant.

The **68.50 FTE** increase in Special Revenue Non Sped is mostly due to the transfer of 54.5 FTE from the general fund to the ESSER III grant to maintain integrity of operations. This is broken down to a transfer of 36.5 FTE from instructional non SpEd general fund employees and 18.0 FTE in support services non SpEd employees. The 46.50 FTE above includes the transfer of 36.5 FTE from the general fund, the addition of 3.0 FTE elementary well-rounded education certificated employees that will be charged to the SIA grant, and the addition of 7.0 FTE Behavior Specialists. The 22.0 FTE above in support services non SpEd includes a transfer of 18.0 FTE from the general fund plus a 1.0 Family Equity Coordinator, 1.0 FTE Curriculum Development Coordinator, and 2.0 FTE Family Liaison employees. These four positions will be charged to the SIA grant.

The additional **7.0 FTE** in the special revenue SpEd area is for new teaching positions for functions 1220 and 1240, Maps and Focus, that will be charged to the SIA grant (pp 129-130).

Current year FTE counts were obtained during a school by school reconciliation and analysis of actual staffing as of November, 2020.

All District Funds Staffing by Function

Function	Function Description	FY21-22 Proposed Budget	FY20-21 Amended Budget	Variance	Drivers of Variances to Current Staffing	FY20-21 Adopted Budget	FY19-20 Adopted Budget
1111	Elementary - Primary	378.60	368.60	10.00	+3 Elem Well-Rounded Education (SIA), +7 Behavior Specialists (ESSR)	373.53	374.06
1121	Middle-Except Co-Curr	97.81	97.81	-		99.02	94.87
1131	High School-Except Co-Curr	172.86	172.86	-		181.78	190.54
1210	Talented and Gifted	1.38	1.38	-		0.62	0.62
1220/1240	SPED: Maps and Focus	90.46	83.46	7.00	+7 MAPS (SIA)	80.78	72.68
1250	ERC - Resource Rooms	96.57	96.57	-		85.72	70.78
1260	Early Intervention Childhood	3.60	3.60	-		2.22	-
1261	Early Intervening	17.43	17.43	-		26.16	22.58
1272	Title I	58.82	58.82	-		68.44	63.00
1283	District Alternative Programs	4.06	4.06	-		4.56	4.50
1285	Medford Online Academy 9-12	18.00	18.00	-			
1286	Medford Online Academy K-8	24.50	24.50	-			
1291	English Language Learners	46.62	46.62	-		49.28	43.96
1292	Teen Parent	6.95	6.95	-		7.34	7.51
1297	At Risk	0.25	0.25	-		0.25	0.25
1299	Remediation	-	-	-		10.00	
	TOTAL INSTRUCTION	**1,017.90**	**1,000.90**	**17.00**		**989.70**	**945.35**
2112	Attendance	2.00	2.00	-		2.00	2.00
2121	Dean's Office	4.00	4.00	-		4.00	4.00
2122	Counseling Services	10.50	10.50	-		11.00	12.00
2134	Nurse Services	8.44	8.44	-		8.44	8.41
2140	Psychological Services	7.88	7.88	-		21.31	24.38
2150	Speech and Audiology	22.40	22.40	-		21.50	19.50
2160	Occupational Th/Autism Spc	2.94	2.94	-		3.94	2.44
2190	Student Support Services	3.94	3.94	-		7.22	5.03
2191	Student Wellness	5.97	2.97	3.00	+1 Family Equity Director, +2 Family Liasion (SIA)	-	
	Subtotal Direct Student Support	**68.06**	**65.06**	**3.00**		**79.41**	**77.76**
2210	Improvement of Instruction	3.15	3.15	-		3.62	2.71
2211	Improvement of Instruction	2.50	2.50	-		1.25	1.50
2213	Curriculum Development	3.00	2.00	1.00	+1.0 FTE Curriculum Development Coordinator	3.00	1.00
2221	Instructional Media Center	1.00	1.00	-		1.47	1.47
2222	School Libraries	21.97	21.97	-		22.35	22.35
2240	Instruct'nl Staff Devlpmnt	-	-	-		1.00	2.00
	Subtotal Direct Staff Support	**31.61**	**30.61**	**1.00**		**32.69**	**31.03**
2321	Superintendent Services	4.75	4.75	-		4.75	6.75
2322	Communications	3.00	3.00	-		2.00	
2325	Elementary Director	-	-	-		-	2.00
2326	Secondary Director	-	-	-		-	2.00
2327	Teaching & Learning	9.00	9.00	-		7.00	-
2410	Office of the Principal	99.50	99.50	-		85.00	83.00
2521	Business Services	7.80	8.49	(0.69)	Minus .69 Accounting Clerk Opening	7.49	6.80
2542	Custodial	77.00	77.00	-		75.00	66.00
2544	Maintenance	29.00	29.00	-		29.47	29.47
2550	Safe Routes to School	0.75	0.75	-		1.00	
2572	Purchasing/Warehouse Svcs	3.00	3.00	-		3.00	3.00
2574	Printing and Publishing Services	2.47	2.47	-		2.47	2.00
2640	Human Resources	8.20	8.20	-		8.33	8.20
2661	Information Technology	9.00	10.00	(1.00)	-1 FTE Project Manager (vacant position)	6.00	8.00
2669	Network and Telecommunication Services	19.00	19.00	-		19.00	19.00
	Subtotal General Support	**272.47**	**274.16**	**(1.69)**	**-**	**250.50**	**236.22**
	TOTAL SUPPORT SERVICES	**372.14**	**369.83**	**2.31**		**362.60**	**345.01**
	GRAND TOTAL	**1,390.04**	**1,370.72**	**19.31**		**1,352.30**	**1,290.36**

Of the 1,390.04 FTE projected for next year, the General Fund has 1,138.39 or 82% of the employees and the Special Revenue Fund has 251.65, or 18% of the employees. The projected 1,138.39 in the General Fund is down 57.2 FTE from the current staffing of 1,195.58. The projected 251.65 in the Special Revenue fund is an increase of 76.5 FTE, from the current year staffing of 175.15. The changes by General Fund Function are detailed on pages 34-107.

Total staffing is up 19.31 FTE to 1,390.04 FTE. Of the increase of 19.31 FTE , 17.0 FTE are in instruction and 2.31 FTE in Support Services. Of the 17.0 FTE increase in Instruction, 10.0 FTE are in elementary, 3.0 FTE are in elementary well-rounded education in the SIA grant, and 7.0 FTE are Behavior Specialists charged to the ESSER grant. Of the 2.31 FTE added in Support Services, 3.0 FTE will be added to Student Wellness function 2191 with the addition of 1.0 FTE Family Equity Director, 1.0 FTE Curriculum Development Coordinator, and 2.0 FTE Family Liaisons. These increases are slightly offset by the elimination of 1.69 FTE, all of which were vacant. 0.69 FTE will be eliminated from Business Services, function 2521 for an Accounts Payable Clerk. 1.0 FTE will be eliminated from Information Technology, function 2661 for 1.0 FTE Project Manager.

All District Funds Staffing by Function Through the Years

Function	Function Description	FY21-22 Proposed Budget	FY20-21 Amended Budget	FY19-20	FY18-19	FY17-18	FY16-17	FY15-16	FY14-15
1111	Elementary - Primary	378.60	368.60	374.06	374.06	376.05	361.56	344.54	301.41
1121	Middle-Except Co-Curr	97.81	97.81	94.87	94.87	86.93	85.01	86.27	87.99
1131	High School-Except Co-Curr	172.86	172.86	190.54	190.04	180.61	167.99	176.55	178.71
1210	Talented and Gifted	1.38	1.38	0.62	0.62	0.62	0.17	0.17	
1220/1240	SPED: Maps and Focus	90.46	83.46	72.68	72.68	72.38	74.28	67.22	63.75
1250	ERC - Resource Rooms	96.57	96.57	70.78	70.78	61.49	56.53	51.34	52.63
1260	Early Intervention Childhood	3.60	3.60	-					
1261	Learning Disabilities	17.43	17.43	22.58	20.58	7.16	7.16	7.81	9.88
1272	Title I	58.82	58.82	63.00	63.00	69.13	61.65	60.53	55.28
1283	District Alternative Programs	4.06	4.06	4.50	4.50	4.38	4.38	4.88	4.88
1285	Medford Online Academy 9-12	18.00	18.00						
1286	Medford Online Academy K-8	24.50	24.50						
1291	English Language Learners	46.62	46.62	43.96	42.96	42.96	39.29	37.62	36.50
1292	Teen Parent	6.95	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	0.25	0.22	0.22	0.22
1299	Other - Remediation	-	-						
	TOTAL INSTRUCTION	**1,017.90**	**1,000.90**	**945.35**	**941.86**	**909.48**	**866.64**	**845.49**	**799.31**
2112	Attendance	2.00	2.00	2.00	2.00	2.00	-	2.00	2.00
2121	Dean's Office	4.00	4.00	4.00	4.00	2.00	4.00	4.00	4.00
2122	Counseling Services	10.50	10.50	12.00	12.00	4.00	11.00	11.00	11.00
2134	Nurse Services	8.44	8.44	8.41	8.41	14.00	6.00	4.47	2.47
2140	Psychological Services	7.88	7.88	24.38	20.38	6.00	14.88	14.00	13.75
2150	Speech and Audiology	22.40	22.40	19.50	19.50	17.69	18.38	18.28	16.05
2160	Occupational Th/Autism Spc	2.94	2.94	2.44	2.44	16.00	2.00	2.75	3.00
2190	Student Support Services	3.94	3.94	5.03	5.03	2.00	7.47	7.44	4.00
2191	Student Wellness	5.97	2.97						
	Subtotal Direct Student Support	**68.06**	**65.06**	**77.76**	**73.75**	**63.69**	**63.72**	**63.94**	**56.27**
2210	Improvement of Instruction	3.15	3.15	2.71	2.71	10.44	3.95	4.05	5.44
2211	Improvement of Instruction	2.50	2.50	1.50	1.50	3.25	1.00	1.00	1.00
2213	Curriculum Development	3.00	2.00	1.00	1.00	1.00	1.00	2.00	2.00
2221	Instructional Media Center	1.00	1.00	1.47	1.00	1.00	1.00	1.00	1.00
2222	School Libraries	21.97	21.97	22.35	22.35	1.00	22.35	22.35	19.35
2240	Instruct'nl Staff Devlpmnt	-	-	2.00	2.00	22.35	1.13	1.00	1.00
	Subtotal Direct Staff Support	**31.61**	**30.61**	**31.03**	**30.56**	**39.04**	**30.43**	**31.40**	**29.79**
2321	Superintendent Services	4.75	4.75	6.75	6.75	2.00	6.75	6.94	2.00
2322	Communications	3.00	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	9.00	9.00						
2329	Secondary Athletics	-	-		-			0.75	0.75
2410	Office of the Principal	99.50	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	7.80	8.49	6.80	6.80	6.55	6.27	7.00	6.00
2542	Custodial	77.00	77.00	66.00	66.00	66.00	63.00	63.00	59.00
2544	Maintenance	29.00	29.00	29.47	29.47	28.47	27.47	28.00	26.00
2550	Safe Routes to School	0.75	0.75	-					
2572	Purchasing/Warehouse Svcs	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00
2574	Printing and Publishing Services	2.47	2.47	2.00	2.00	2.00	2.00	2.00	2.00
2640	Human Resources	8.20	8.20	8.20	8.20	8.20	7.00	7.00	6.75
2661	Information Technology	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
	Subtotal General Support	**272.47**	**274.16**	**236.22**	**233.22**	**225.44**	**217.48**	**217.69**	**207.52**
	TOTAL SUPPORT SERVICES	**372.14**	**369.83**	**345.01**	**337.53**	**328.17**	**311.63**	**313.03**	**293.58**
	GRAND TOTAL	**1,390.04**	**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 FY21-22	297.15							

The table above shows the increase of staffing across all funds, by function over the last 8 years.

The table above shows the increase in staffing across all funds by function over the last 8 years. To achieve the goals set out by the Board, the District has allocated resources to increasing total staffing by 297.15 FTE or 27.2% to 1,38.004 FTE in 2021-22 from 1,092.89 in 2014-15 .

The largest FTE increase is in Instruction, with the addition of 218.59 FTE, or a 27.3% increase.

The largest percentage increase is in General Support, which is up 64.95 FTE, or 31.3%.

All District Funds Staffing By Fund

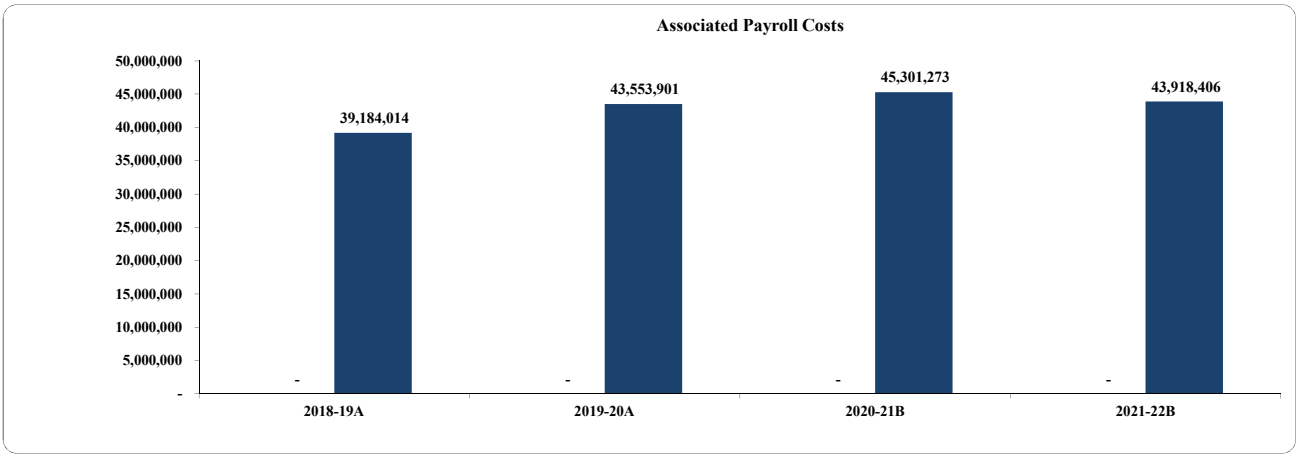
Function	Function Description	Fund 10 - General Fund	Fund 20 - Special Revenue	ESSR Grant Funded	Total
1111	Elementary - Primary	328.93	21.67	28.00	378.60
1121	Middle-Except Co-Curr	90.81	2.00	5.00	97.81
1131	High School-Except Co-Curr	142.14	21.22	9.50	172.86
1210	Talented and Gifted	0.38	1.00	-	1.38
1220/1240	SPED: Maps and Focus	75.83	14.63	-	90.46
1250	ERC - Resource Rooms	81.16	15.41	-	96.57
1260	Early Intervention Childhood	3.60	-	-	3.60
1261	Early Intervening	9.00	8.43	-	17.43
1272	Title I	-	58.82	-	58.82
1283	District Alternative Programs	4.06	-	-	4.06
1285	Medford Online Academy 9-12	13.00	5.00	-	18.00
1286	Medford Online Academy K-8	23.50	-	1.00	24.50
1291	English Language Learners	44.03	2.58	-	46.62
1292	Teen Parent	6.95	-	-	6.95
1297	At Risk	0.25	-	-	0.25
1299	Remediation	-	-	-	-
	TOTAL INSTRUCTION	**823.65**	**150.75**	**43.50**	**1,017.90**
2112	Attendance	-	-	2.00	2.00
2121	Dean's Office	4.00	-	-	4.00
2122	Counseling Services	10.50	-	-	10.50
2134	Nurse Services	8.44	-	-	8.44
2140	Psychological Services	6.88	1.00	-	7.88
2150	Speech and Audiology	19.40	3.00	-	22.40
2160	Occupational Th/Autism Spc	0.44	2.50	-	2.94
2190	Student Support Services	1.94	2.00	-	3.94
2191	Student Wellness	2.97	3.00	-	5.97
	Subtotal Direct Student Support	**54.56**	**11.50**	**2.00**	**68.06**
2210	Improvement of Instruction	-	3.15	-	3.15
2211	Improvement of Instruction	1.00	1.50	-	2.50
2213	Curriculum Development	2.00	1.00	-	3.00
2221	Instructional Media Center	-	-	1.00	1.00
2222	School Libraries	19.97	-	2.00	21.97
2240	Instruct'nl Staff Devlpmnt	-	-	-	-
	Subtotal Direct Staff Support	**22.97**	**5.65**	**3.00**	**31.61**
2321	Superintendent Services	4.75	-	-	4.75
2322	Communications	3.00	-	-	3.00
2325	Elementary Director	-	-	-	-
2326	Secondary Director	-	-	-	-
2327	Teaching & Learning	9.00	-	-	9.00
2410	Office of the Principal	73.00	13.50	13.00	99.50
2521	Business Services	7.80	-	-	7.80
2542	Custodial	69.00	-	8.00	77.00
2544	Maintenance	29.00	-	-	29.00
2550	Safe Routes to School	-	0.75	-	0.75
2572	Purchasing/Warehouse Svcs	3.00	-	-	3.00
2574	Printing and Publishing Services	2.47	-	-	2.47
2640	Human Resources	8.20	-	-	8.20
2661	Information Technology	9.00	-	-	9.00
2669	Network and Telecommunication Services	19.00	-	-	19.00
	Subtotal General Support	**237.22**	**14.25**	**21.00**	**272.47**
	TOTAL SUPPORT SERVICES	**314.74**	**31.40**	**26.00**	**372.14**
	GRAND TOTAL	**1,138.39**	**182.14**	**69.50**	**1,390.04**

Of the 1,390.04 FTE projected for next year, the General Fund has 1,138.39 or 82% of the employees and the Special Revenue Fund has 251.65, or 18% of the employees. The projected 1,138.39 in the General Fund is down 57.2 FTE from the current staffing of 1,195.58. The projected 251.65 in the Special Revenue fund is an increase of 76.5 FTE, from the current year staffing of 175.15. The changes by General Fund Function are detailed on pages 34-107.

Total staffing is up 19.31 FTE to 1,390.04 FTE. Of the increase of 19.31 FTE , 17.0 FTE are in instruction and 2.31 FTE in Support Services. Of the 17.0 FTE increase in Instruction, 10.0 FTE are in elementary, 3.0 FTE are in elementary well-rounded education in the SIA grant, and 7.0 FTE are Behavior Specialists charged to the ESSER grant. Of the 2.31 FTE added in Support Services, 3.0 FTE will be added to Student Wellness function 2191 with the addition of 1.0 FTE Family Equity Director, 1.0 FTE Curriculum Development Coordinator, and 2.0 FTE Family Liaisons. These increases are slightly offset by the elimination of 1.69 FTE, all of which were vacant. 0.69 FTE will be eliminated from Business Services, function 2521 for an Accounts Payable Clerk. 1.0 FTE will be eliminated from Information Technology, function 2661 for 1.0 FTE Project Manager.

General Fund Expenditures - Associated Payroll Costs

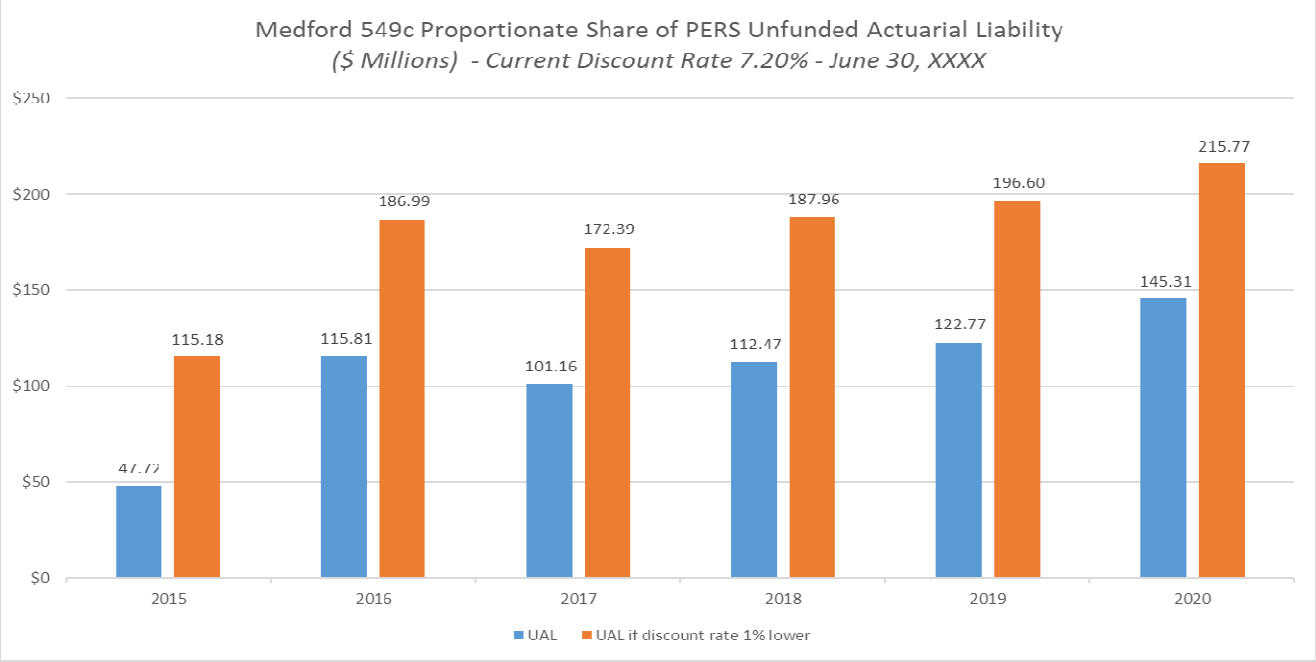
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERS	17,561,130	20,947,923	22,497,074	19,694,521	19,727,607	19,727,607
Social Security	3,848,959	4,025,513	4,429,908	4,434,187	4,442,387	4,442,387
Medicare	901,923	943,881	1,041,535	1,040,645	1,042,563	1,042,563
Workers Compensation	256,572	256,288	353,006	334,091	334,702	334,702
Unemployment	63,409	66,503	75,225	72,314	72,446	72,446
Health Insurance	14,212,962	15,052,733	14,513,901	15,960,602	15,980,943	15,980,943
Life Insurance	18,181	17,414	20,830	21,341	21,341	21,341
TSA Exec ER Paid	664,550	680,351	758,752	720,450	721,650	721,650
Long Term Disability	112,953	151,590	124,928	143,805	143,892	143,892
FSA/HSA	414,514	493,447	534,961	487,600	488,800	488,800
TSA Classified ER Paid Health Insurance Option	253,067	246,754	296,152	287,076	287,076	287,076
Post Retirement Healthcare	875,796	671,505	655,000	655,000	655,000	655,000
BENEFITS	**39,184,014**	**43,553,901**	**45,301,273**	**43,851,630**	**43,918,406**	**43,918,406**



Total General Fund Associated Payroll Costs are down -$1.38 million or -3.05% to nearly $44.0 million from $45.3 million in the prior year. The primary driver of the $1.38 million reduction is a result of a lower employer PERS contribution rate for the 2021-23 biennium dropping approximately 4% (of payroll) after the implementation of SB 1049 PERS reforms, saving approximately $2.8 million. To a lesser extent there is a reduction due to 0.75% lower wages. Aside from an increase in healthcare, most other associated payroll costs remain relatively flat year over year.

Healthcare expense in the General fund is up $1.45 million or 9.61%. This increase is primarily driven by the one-time May 2021 healthcare fund contribution holiday that reduced FY 2020-21 expenses $1.288 million to offset for contributions made in the spring of 2020 when access to some healthcare services and thus medical claims were temporarily reduced. Adjusting FY 2020-21 for these savings, healthcare costs are up $0.16 million or 1.05% on an adjusted basis. It is also important to take into account 54.5 FTE that were transferred to ESSER grants in FY 2021-22. When you adjust for the movement of the 54.5 FTE medical costs in the General Fund are actually up approximately $0.66 million or 4.2% on an adjusted basis.

Medford SD 549c Proportionate Share Of PERS UAL



This chart shows the change over time in the Medford School District'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.

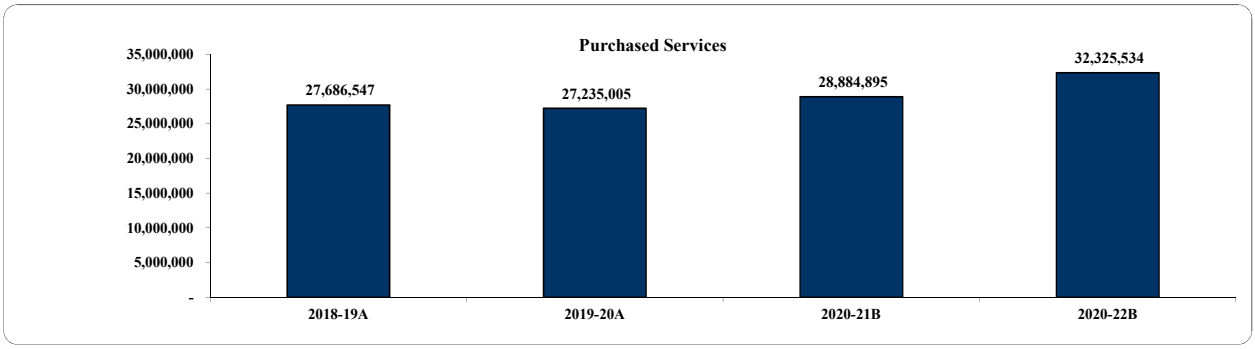
If the UAL is growing, why are PERS contribution rates for employers dropping for the 2021-23 biennium? As part of SB 1049, signed into law in 2019, a few PERS reforms were passed. Reforms with the highest impact on reducing contribution rates in order included: increasing the number of years for the UAL to be funded form 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 not, 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	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Program Improvement	-	-		-		
Management Services	47,201	39,936	50,000	50,000	50,000	50,000
Professional Growth	76,458	108,708	120,450	243,050	243,050	243,050
Pro/Tech Service - Instructional	1,703,240	1,367,191	1,067,800	1,068,000	1,068,000	1,068,000
Cleaning Service	2,332	3,452	7,000	3,500	3,500	3,500
Repair and Maintenance	717,492	694,253	660,600	768,000	768,000	768,000
Rental	476,165	491,840	774,875	1,014,500	1,014,500	1,014,500
Electricity	1,326,454	1,163,979	1,186,250	1,430,000	1,430,000	1,430,000
Natural Gas	224,974	255,009	251,250	362,000	362,000	362,000
Water/Sewer	491,110	501,109	500,532	520,000	520,000	520,000
Garbage	211,257	176,298	201,250	250,000	250,000	250,000
Other Property Services	39,845	17,840	20,000	20,000	20,000	20,000
Pupil Transportation	5,866,773	5,691,459	4,168,194	6,223,000	6,223,000	6,223,000
Pupil Transportation - Other	237,234	57,235	133,139	148,300	148,300	148,300
Travel & Training - In District	110,293	16,300	21,375	31,725	31,725	31,725
Travel & Training - Out of District	162,857	152,070	140,650	205,643	205,643	205,643
Training-In District		84,193	20,000	5,000	5,000	5,000
Telephone	241,277	269,689	438,000	432,600	432,600	432,600
Postage	86,796	52,302	55,020	59,500	59,500	59,500
Advertising	19,201	16,042	28,957	27,700	27,700	27,700
Printing	8,174	3,325	8,000	5,500	5,500	5,500
Charter School Payments	12,313,329	13,488,727	15,965,584	15,958,643	15,958,643	15,958,643
Tuition	34,701	13,528	70,000	57,000	57,000	57,000
Audit Services	53,670	39,400	41,700	40,000	40,000	40,000
Legal	56,382	74,577	104,300	108,000	108,000	108,000
Architect/Engineering Services	72,029	30,522	30,000	30,000	30,000	30,000
Negotiations	-	-	10,000	5,000	5,000	5,000
Elections	30,151	-	10,000	-	-	-
Professional Services - Tech/Non-Instr	1,181,817	877,278	1,386,100	1,393,543	1,393,543	1,393,543
Other Licensed Subs	1,555,829	1,305,972	1,199,795	1,605,230	1,605,230	1,605,230
Other Classified Subs	339,505	242,770	214,076	260,101	260,101	260,101
PURCHASED SERVICES	**27,686,547**	**27,235,005**	**28,884,895**	**32,325,534**	**32,325,534**	**32,325,534**

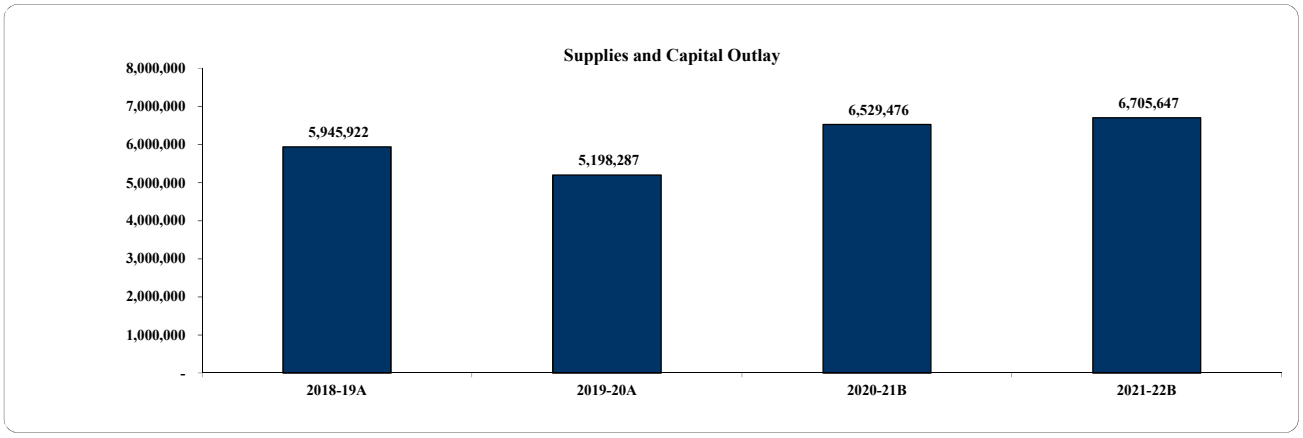


Total General Fund Purchased Services are up $3.44 million or 11.9% to $32.32 million from $28.88 million in the prior year. The majority of the $3.44 million cost increase is driven by the assumption of more full time in person instruction in 2021-22 versus part time in person instruction in 2020-21. The primary drivers of the $3.44 million cost increase are due to a $2.1 million increase in transportation/busing costs (70% of increase is reimbursed by State School Fund), $0.5 million increase in substitute services, an increase of $0.4 million in utilities expenses compared to the reduced usage of school buildings in FY20-21, as well as the addition of new buildings for Central Medford High School, Medford Online School, and District offices, $0.3 million increase in repairs & rentals, and an $0.1 million increase spread across many other accounts.

General Fund Expenditures - Supplies & Capital Outlay Summaries

Object Description - Supplies	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Supplies and Materials	2,073,354	2,089,843	2,291,371	2,259,688	2,259,688	2,259,688
Textbooks	456,877	100,124	234,000	345,000	345,000	345,000
Library Books	103,647	87,007	105,016	103,650	103,650	103,650
Periodicals	24,365	15,949	19,380	17,575	17,575	17,575
Non-Consumables	435,895	547,274	780,789	636,128	636,128	636,128
Software	1,097,504	1,313,806	1,938,071	2,350,156	2,350,156	2,350,156
Accelerated Reader Software	71,810	56,424	70,400	53,200	53,200	53,200
Hardware Under $5000	1,366,242	812,861	900,450	800,250	800,250	800,250
SUPPLIES	**5,629,695**	**5,023,288**	**6,339,476**	**6,565,647**	**6,565,647**	**6,565,647**

Object Description - Capital Outlay	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Building. Acquisition/Improvement	-	-	-	-	-	-
Site Improvement	-	-	-	-	-	-
Equipment - New	184,387	93,115	40,000	20,000	20,000	20,000
Equipment - Replacement	131,839	81,884	150,000	120,000	120,000	120,000
Equipment - Technology	-	-	-	-	-	-
CAPITAL OUTLAY	**316,227**	**174,999**	**190,000**	**140,000**	**140,000**	**140,000**



Supplies are up a total of $0.22 million, or 3.57% from the prior year. The increase is due to an additional need for textbooks for $0.1 million. The textbook increase includes $0.05 million for dual language program texts and $0.05 million for math books for SpEd function 1250, ERC Resource Rooms. There is a $0.412 million increase in software, which mainly includes $0.2 million for Pearson Online Blend Learning software, $0.2 million for i-Ready, $0.1 million for Newsela, a K-12 integrated Social Studies and English Language digital Program, and $0.02 million for Kami, a new writable PDF program. There are several software needs to run an efficient school district. Periodicals, Non-Consumables, and Hardware Under $5,000 (a total reduction of -$0.236 million) are all based on higher than normal needs in the prior fiscal year related to COVID-19, and have been reduced to better align with historical spending patterns.

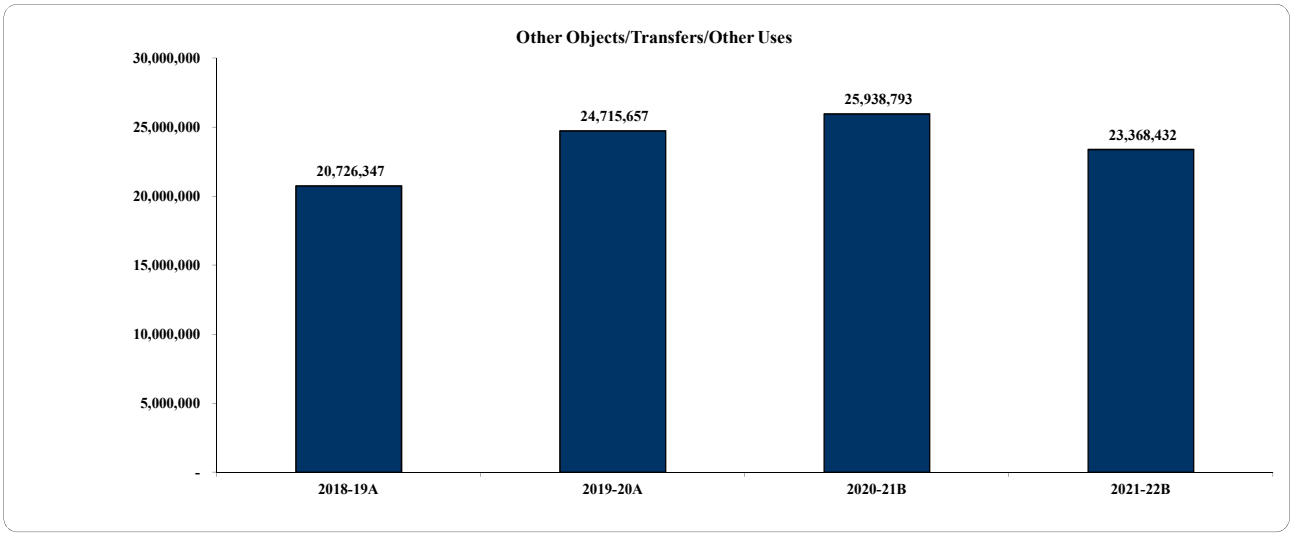
Total General Fund Capital Outlay costs are down $0.05K, or 26.3% to $0.14 million from $0.19 million in the prior year.

General Fund Expenditures - Other Objects & Transfers Summary

Object Description - Other Objects	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Redemption of Principal	-	-	-	-	-	-
Interest Payments	-	-	-	-	-	-
Dues/Fees/Memberships	223,320	163,918	228,079	238,510	238,510	238,510
Liability Insurance	354,488	345,063	402,000	460,000	460,000	460,000
Fidelity Bond	-	-	-	-	-	-
Property Insurance	275,257	327,765	390,000	400,000	400,000	400,000
Judgments Against District	-	30,000	10,000	10,000	10,000	10,000
Grant Indirect Charges	3,965	-	-	-	-	-
OTHER OBJECTS	**857,030**	**866,746**	**1,030,079**	**1,108,510**	**1,108,510**	**1,108,510**

Object Description - Transfers	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Interfund Transfers	-	-	-	-	-	-
Other Transfers	9,332,152	5,906,861	7,468,791	4,820,000	4,820,000	4,820,000
TRANSFERS	**9,332,152**	**5,906,861**	**7,468,791**	**4,820,000**	**4,820,000**	**4,820,000**

Object Description - Other Uses of Funds	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Contingency	10,537,165	17,942,051	17,439,922	17,439,922	17,439,922	17,439,922
Unappropriated Fund Balance		-	-	-	-	-
OTHER USES	**10,537,165**	**17,942,051**	**17,439,922**	**17,439,922**	**17,439,922**	**17,439,922**
TOTAL OTHER	**20,726,347**	**24,715,657**	**25,938,793**	**23,368,432**	**23,368,432**	**23,368,432**



Total General Fund Other Objects costs are up $0.078 million or 7.6% to $1.1 million from $1.03 million in the last year mainly due to an increase in liability insurance premiums.

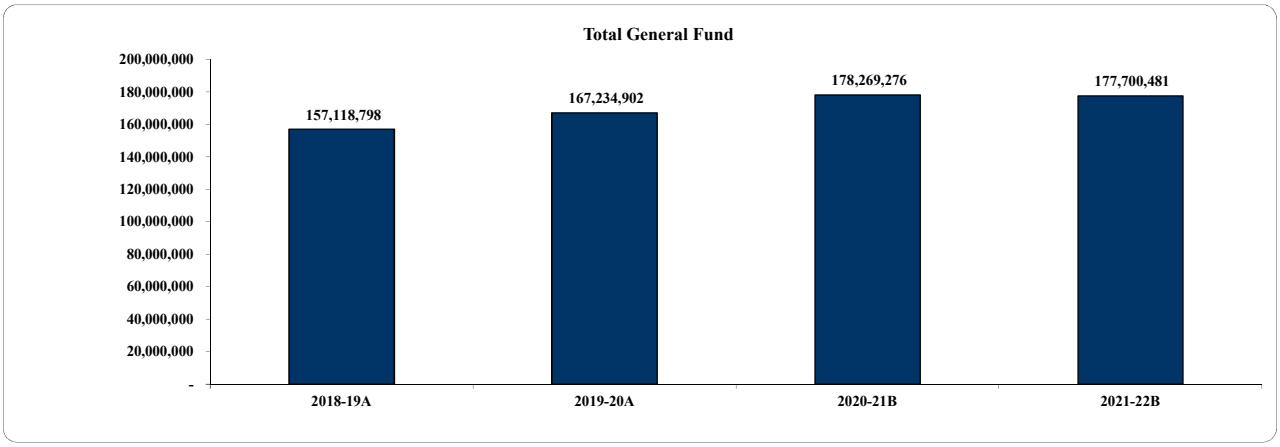
Total General Fund Transfers Out to Other Funds is down -$2.648M due to lower year over year transfers to the Project Reserves fund, Seismic fund, PERS Reserves and Furniture fund partially offset by a new transfer to debt service. The General Fund is budgeting to transfer a total of $4.82M, which will be distributed as follows: $1.7M to the Project Reserve Fund to fund Maintenance and Repairs, Technology Hardware, and Curriculum, $0.375M to Special Revenue Secondary Athletics, $0.27M to partially fund the Physical Education Expansion (PEEK), $0.025M for State and Local Programs, $1.25M for Chromebook Reserves fund, and $1.2M to Debt Service. The detail of where these transfers are going can be found in the green Special Revenue section starting on page 109.

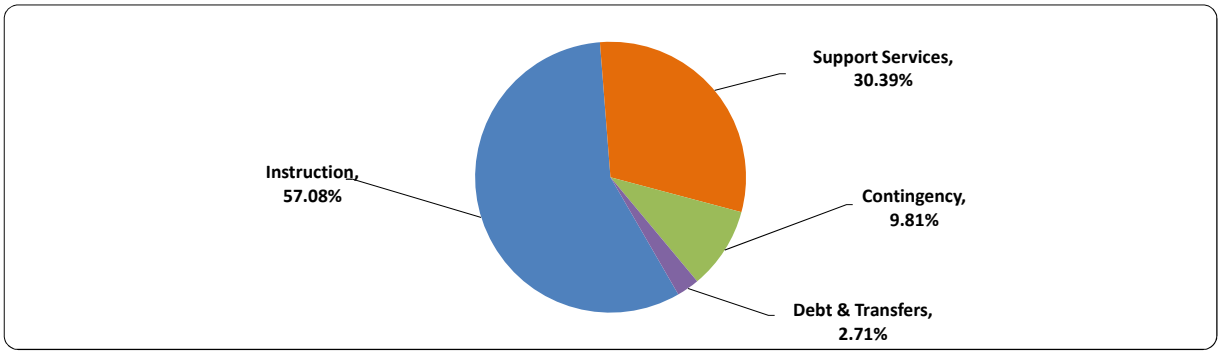
Contingency of $17.4 million is the General Fund Resources minus the expenses and transfers out to other funds. The minimum Board requirement for contingency to be 5% of the General Fund revenue dollars plus transfers in, not including the beginning balance. The contingency percentage for the FY2021-22 Budget is 10.9%.

General Fund Requirements by Classification

Total General Fund	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Instruction*	88,777,705	94,635,755	101,953,783	101,437,517	101,437,517	101,437,517
Support Services*	48,471,482	48,763,421	51,406,779	53,804,004	54,003,042	54,003,042
Community*	-	-	-	-	-	-
Facilities*	-	-	-	-	-	-
Debt & Transfers*	9,332,152	5,893,674	7,468,791	4,820,000	4,820,000	4,820,000
Contingency*	10,537,459	17,942,051	17,439,922	17,439,922	17,439,922	17,439,922
Fund Balance	-	-	-	-	-	-
TOTAL General Fund Uses	**157,118,798**	**167,234,902**	**178,269,276**	**177,501,443**	**177,700,481**	**177,700,481**

*Appropriation Level





The FY21-22 General Fund Budget includes $177.7M of requirements consisting of $155.4M of spending in Instruction and Support Services, $4.82M of debt and transfers, and $17.4M of year end Contingency/Reserves. Staffing for the General Fund is proposed to increase 19.31 FTE and is explained in detail on pages 19 through 22. Total requirements are down -$0.57M (-0.35%) from the FY20-21 Budget driven primarily by a -$0.23M decrease in Salaries and Wages (due to a transfer of 54.5 FTE to ESSER III, or -$2.05M) (page 18), -$1.38M decrease in employee associated payroll costs mainly due to a PERS rate reduction (page 23), $3.44M increased purchased services (page 25), $0.22M increased supplies (page 26), -$0.05M decreased capital outlay (page 26), an increase of $0.078 in other objects (page 27), and a decrease of -$2.648 in transfers.

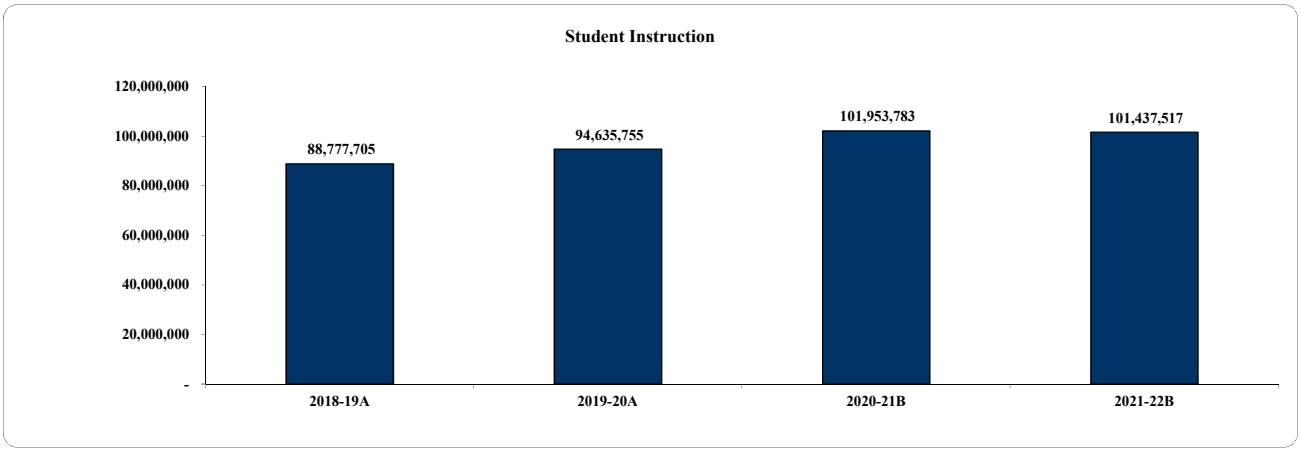
Of the -$1.6 million combined decrease in Payroll and Employee Payroll Benefits (pages 18 and 23), $3.23 million comes from step and COLA wage increases, -$2.3M comes from a transfer of 54.5 FTE to the special revenue fund, -$2.8M comes from a reduction in PERS employer contribution rates due to the implementation of SB 1049 reforms, $1.46M is from Health Insurance increase, which are all slightly offset by -$0.49M assumed savings from lower wages from annual attrition, -$0.5 from a expected periodic vacancies in open positions, and -$0.15 elimination of 1.69 FTE from Business Services and Information Technology.

Contingency is projected to be $17.4 million, 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 FY21-22 Budget for Instruction spending is 57.08% of total spending, a -0.11% decrease to the FY20-21 budget level of 57.19%. Support Services percentage of spending is 30.39%, up 1.5% from the FY20-21 Budget level of 28.8%, Contingency remains flat, and Debt & Transfers Out is down -1.47% to 2.72%.

General Fund Expenditures Student Instruction Functions

Student Instruction	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Elementary Programs (K-6)	32,516,256	34,169,205	33,227,109	32,657,154	32,657,154	32,657,154
Middle School Programs (7-8)	9,736,697	10,466,542	10,832,772	10,651,822	10,651,822	10,651,822
Middle School Co-Curricular	352,816	272,161	320,617	328,196	328,196	328,196
High School Programs (9-12)	18,190,040	19,087,317	17,678,897	17,421,482	17,421,482	17,421,482
High School Co-Curricular	779,272	622,690	779,508	773,492	773,492	773,492
Talented & Gifted Programs	86,243	79,244	115,715	85,860	85,860	85,860
Special Programs	4,325,095	4,810,581	5,507,679	5,665,126	5,665,126	5,665,126
Extended School Year	-	2,892	-	-	-	-
Resource Rooms	5,209,449	5,304,436	6,682,429	6,874,113	6,874,113	6,874,113
Early Intervention Programs	920,293	1,130,884	1,227,375	1,363,841	1,363,841	1,363,841
Alternative Education	473,712	519,000	497,189	438,627	438,627	438,627
High School Online			1,359,591	1,370,315	1,370,315	1,370,315
K-8 Online School			2,647,190	2,699,097	2,699,097	2,699,097
Daycare			100,000	-	-	-
Charter Schools	12,313,329	13,488,727	15,965,584	15,958,643	15,958,643	15,958,643
English Language Learners	3,173,460	3,861,996	4,157,638	4,289,847	4,289,847	4,289,847
Teen Parent Program	392,117	449,579	452,796	445,670	445,670	445,670
Homebound Program	89,694	92,182	88,014	103,479	103,479	103,479
At-Risk Program	51,529	107,219	100,545	101,249	101,249	101,249
Summer School - High School	167,704	171,101	213,134	209,502	209,502	209,502
STUDENT INSTRUCTION	**88,777,705**	**94,635,755**	**101,953,783**	**101,437,517**	**101,437,517**	**101,437,517**



Medford School District has 20 non-charter schools and 4 charter schools and is projected to serve approximately 14,400 students next year. Total FY21-22 Budget spending for Student Instruction is $101.4M, down -$0.5M (-0.5%) from the FY20-21 Budget of $101.9M. The decrease in spending is primarily driven by the transfer of 36.5 Instructional FTE to the ESSER III grant.

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

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

SW: Student Wellness

(Excludes District Transportation)	FY21-22 Budget	FY20-21 Amended Budget	FY19-20 Actual	Change from FY20-21 Budget	Change from FY19-20 Actual
	TOTAL SPENDING				
General Fund					
Self Contained Programs (1220, 1240)	5,665,126	5,507,679	4,810,581	157,447	854,546
ERT/Resource Rooms (1250)	6,874,113	6,682,429	5,304,436	191,684	1,569,678
Early Intervention Programs (1260, 1261)	1,363,841	1,227,375	1,130,884	136,465	232,957
Psychological Services (2140) (SpEd & SW)	1,283,832	1,365,697	1,992,876	(81,865)	(709,044)
Speech and Audiology (2150)	2,628,838	2,573,816	2,473,122	55,022	155,716
Occupational Th/Autism Spc (2160)	25,799	53,069	21,516	(27,271)	4,283
Student Support Services (2190)	259,159	277,093	684,286	(17,934)	(425,127)
Student Wellness (2191)	343,149	242,015			
Total General Fund	**18,443,858**	**17,929,176**	**16,417,702**	**413,548**	**1,683,007**
Special Revenue Funds					
IDEA Part B	2,219,338	2,219,338	2,204,294	-	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)	2,966,000	1,480,000		1,486,000	
ESSER (Behavior Specialists)	1,000,000				
Total Special Revenue Funds	**6,268,607**	**3,782,607**	**2,235,541**	**1,486,000**	**67,066**
TOTAL District SpEd SPENDING	**24,712,465**	**21,711,783**	**18,653,243**	**1,899,548**	**1,750,073**
SpEd Transportation	2,475,000	2,475,000	2,453,067	-	21,933
SOESD SpEd on Behalf of Medford 549C *	2,140,000	2,140,000	1,924,171	-	215,829
TOTAL SPED SPENDING	**29,327,465**	**26,326,783**	**23,030,481**	**1,899,548**	**1,987,835**

	FY21-22 Budget	FY20-21 Amended Budget	FY19-20 Actual	Change from FY20-21 Budget	Change from FY19-20 Actual
	STAFFING FTE - SpEd and Student Wellness				
Total General Fund	**200.26**	**200.26**	**201.12**	**-**	**(0.86)**
Special Revenue Funds	**57.95**	**47.95**	**27.72**	**10.00**	**20.23**
TOTAL SpEd STAFFING	**258.20**	**248.20**	**228.84**	**10.00**	**19.36**

Total Spending for Special Education (SpEd) in the General Fund including transportation in the FY21-22 Budget is $29.3M. Total staffing across all funds is 258.2 FTE, which is 10.0 FTE higher than current staffing. This is due to the addition of 7.0 FTE in Function 1220, MAPS Resource Teachers, and the addition of 3.0 FTE in Student Wellness for 1.0 FTE Family Equity Coordinator and 2.0 FTE Family Liaisons. All ten new FTE are being charged to special revenue fund grants.

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

In 2020-21 the District served approximately 2,138 Special Education Students with most students receiving services in more than one area. Services provided include 1,488 student in Education Resource Centers across all schools, 1,537 students in Speech-Language Therapy, 855 students in Assessment and Evaluation, 354 students in Self-contained Classes (MAPS and FOCUS - at (12) schools), 126 students in Occupational Therapy, 5 students who are in the deaf or hard of hearing program, and 15 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	FY21-22B	FY20-21 Amended	Variance	Primary Driver
Elementary (1111)	7.0	7.0	0.00	
Maps and Focus (1220,1240)	90.46	83.46	7.00	+7 MAPS charged to SIA
ERC - Resource Rooms (1250)	96.57	96.57	0.00	
Early Intervention Childhood (1260)	3.60	3.60	0.00	
Early Intervening (1261)	17.43	17.43	0.00	
Psychological Services (2140)	7.88	7.88	0.00	
Speech and Audiology Services (2150)	22.40	22.40	0.00	
Occupational Therapy/Autism (2160)	2.94	2.94	0.00	
Support Services (2190)	3.94	3.94	0.00	
Student Wellness (2191)	5.97	2.97	3.00	+1 Family Equity Coordinator, +2 Family Liaison (all charged to SIA)
Total FTE	**258.20**	**248.20**	**10.00**	

*** Estimate: Service plan for 2020-21 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
2020	2,117	15.39%	-1.53%	9.46%	15.43%	23.87%
2019	2,222	15.49%	14.89%	21.16%	30.02%	
2018	2,150	15.02%	17.23%	25.80%		
2017	1,934	13.71%	13.17%			
2016	1,834	13.17%				
2015	1,709	12.55%				

Year	District Enroll	1 Year Change	2 Year Change	3 Year Change	4 Year Change	5 Year Change
2020	13,753	-4.12%	-3.94%	-2.54%	-1.24%	0.96%
2019	14,344	0.19%	1.65%	3.00%	5.30%	
2018	14,317	1.46%	2.81%	5.10%		
2017	14,111	1.33%	3.59%			
2016	13,926	2.23%				
2015	13,622					

Reasons for SECC Increase over time

- More students with IEPs are moving into the District
- There is a significant increase in students eligible for Autism
- 2020 District enrollment and Special Education enrollment have been effected by COVID-19, it is unclear what the long term impact of COVID-19 will be on Special Education student counts.

Actions

- Special Education staffing has not kept up pace with the growth in SECC children over the last five to six years. Last year, in 2020-21 and the District added 20 FTE including 14.0 FTE licensed Resource Teachers to reduce class sizes and caseloads. In 2021-22, the District will be adding an additional 7.0 SPED FTE to continue to lower class sizes and caseloads.

General Fund Music Programs Spending Summary Across All Funds

	TOTAL SPENDING		
(All General Fund)	FY21-22 Budget	FY20-21 Budget	Change from FY20-21 Budget
Elementary School			
- Music	971,377	953,620	17,757
- Band	14,867		14,867
- Orchestra	16,516	15,575	941
Total Elementary School	**1,002,760**	**969,195**	**33,565**
Middle School			
- Music	518,175	422,490	95,685
- Band	3,189	4,439	(1,250)
- Orchestra	4,424	2,253	2,171
- Vocal	3,973	2,789	1,184
Total Middle School	**529,761**	**431,971**	**97,790**
High School			
- Music	651,345	579,594	71,751
- Band	27,671	27,670	1
- Orchestra	9,497	17,579	(8,082)
- Vocal	18,651	20,854	(2,203)
Total High School	**707,164**	**645,697**	**61,467**
TOTAL MUSIC			
- Music	2,140,897	1,955,704	185,193
- Band	45,728	32,109	13,619
- Orchestra	30,437	35,407	(4,970)
- Vocal	22,623	23,643	(1,020)
TOTAL MUSIC SPENDING	**2,239,685**	**2,046,863**	**192,822**

	STAFFING: FTE'S		
	FY21-22 Budget	FY20-21 Budget	Change from FY20-21 Budget
Elementary School	**9.16**	**9.46**	**(0.30)**
Middle School	**4.16**	**4.01**	**0.15**
High School	**5.47**	**4.85**	**0.62**
Total Music Staffing	**18.79**	**18.32**	**0.47**

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.

Notes Page

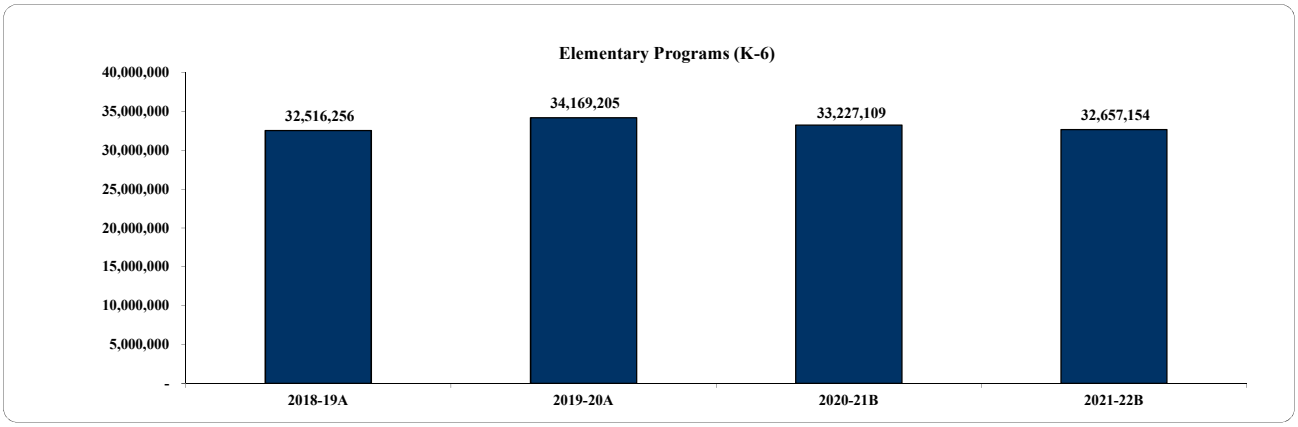


General Fund - 1111 Elementary Programs (K-6)

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	16,418,968	17,043,262	16,665,759	16,337,391	16,337,391	16,337,391
Classified	2,107,463	2,208,958	2,378,978	2,371,701	2,371,701	2,371,701
Licensed Substitutes	57,987	35,722	12,000	12,000	12,000	12,000
Classified Substitutes	2,566	577	(56,600)	-	-	-
Licensed Temporary	75,535	48,326	89,364	87,795	87,795	87,795
Classified Temporary	24,283	15,641	37,000	39,935	39,935	39,935
Classified Overtime	86,710	54,930	88,023	88,023	88,023	88,023
Extra Duty Compensation	44,127	57,421	49,274	50,914	50,914	50,914
Insurance Opt Out	94,296	94,372	93,953	94,296	94,296	94,296
SALARIES & WAGES	**18,911,935**	**19,559,208**	**19,357,751**	**19,082,053**	**19,082,053**	**19,082,053**
PERS	5,660,384	6,690,872	6,463,168	5,635,572	5,635,572	5,635,572
Social Security	1,171,563	1,211,337	1,219,457	1,212,777	1,212,777	1,212,777
Medicare	273,995	283,297	284,515	284,164	284,164	284,164
Workers Compensation	83,050	72,843	97,922	91,862	91,862	91,862
Unemployment	19,430	20,130	20,741	19,883	19,883	19,883
Health Insurance	4,258,567	4,556,544	3,982,661	4,128,786	4,128,786	4,128,786
Life Insurance	4,492	4,503	5,308	5,746	5,746	5,746
TSA Exec ER Paid	216,448	220,080	187,277	152,250	152,250	152,250
Long Term Disability	38,682	51,914	41,048	38,904	38,904	38,904
FSA/HSA	108,134	130,275	145,111	94,200	94,200	94,200
TSA Classified ER Paid Health Insurance Option	33,783	33,240	67,592	79,992	79,992	79,992
BENEFITS	**11,868,528**	**13,275,037**	**12,514,799**	**11,744,136**	**11,744,136**	**11,744,136**
Professional Growth	255	3,219	-	50,000	50,000	50,000
Professional Instr. Services	123,906	160,772	157,500	132,500	132,500	132,500
Repair/Maintenance/Rentals	3,378	127	3,500	3,500	3,500	3,500
Pupil Transportation	2,598	612	-	-	-	-
Transportation	2,132	438	-	-	-	-
Travel - In District	926	23	300	450	450	450
Travel - Out of District	1,173	2,135	1,000	3,993	3,993	3,993
Professional Services - Tech	826	17,480	500	-	-	-
Other Licensed Subs	708,166	548,796	467,830	912,830	912,830	912,830
Other Classified Subs	178,808	140,148	90,400	90,400	90,400	90,400
PURCHASED SERVICES	**1,022,168**	**873,889**	**721,030**	**1,193,673**	**1,193,673**	**1,193,673**
Supplies and Materials	367,104	359,129	417,478	341,695	341,695	341,695
Textbooks	103,317	49,355	11,100	100,000	100,000	100,000
Library Books	-	120	-	-	-	-
Periodicals	14,937	4,675	7,300	6,100	6,100	6,100
Non-Consumables	16,952	28,597	16,189	23,945	23,945	23,945
Software	203,897	13,616	174,043	156,578	156,578	156,578
Hardware/Equipment	2,353	1,347	4,100	2,550	2,550	2,550
SUPPLIES	**708,560**	**456,837**	**630,209**	**630,867**	**630,867**	**630,867**
CAPITAL OUTLAY	**-**		**-**	**-**	**-**	**-**
Dues/Fees/Memberships	5,065	1,334	3,319	6,425	6,425	6,425
OTHER OBJECTS	**5,065**	**1,334**	**3,319**	**6,425**	**6,425**	**6,425**
Other Transfer	-	2,900	-	-	-	-
PRIMARY PROGRAMS (K-3)	**32,516,256**	**34,169,205**	**33,227,109**	**32,657,154**	**32,657,154**	**32,657,154**

General Fund - 1111 Elementary Programs (K-6)

1111 Primary Programs (K-6) Continued



The Medford School District has 18 elementary schools, including 14 non-charter elementary schools, 3 charter schools, and 1 Medford Online Academy (MOA) K-8 schooling option, which serves approximately 8,000 elementary (K-6) students with approximately 7,000 students in non-charter schools and approximately 1,000 students in charter schools.

The Elementary Primary K-6 FY21-22 Budget is $32.6M, a decrease of -$0.57M (-1.7%) from the FY20-21 Budget. This is mainly driven by the combination of the transfer out of 21.0 FTE from the General Fund to the ESSER III Special Revenue Fund grant, totaling -$1.7M coupled with an increase for salary step and COLA increases, an increase in purchased services, and a decrease in PERS due to reduced employer rates. The $0.47M increase in purchased services is mainly because of an expected increase in substitutes assuming for in person learning in 2021- 22. Professional Instructional Services contains $100K for after school programs and $7K for the Foster Grandparent program. Software is budgeted at $156K, which includes $20K for Learning Without Tears software as well as a discretionary amount allotted for each principal. Included in this cost is $140K for our District common diagnostic assessment for reading and math (i-Ready), and instructional licenses to support elementary schools. While the shift to the instructional component went from individual schools to a coordinated District purchase, the District was able to purchase a two-year contract with i-Ready, reducing the normal fees.

Across all funds, total non-charter staffing for the FY21-22 budget is 378.60, 10.0 FTE higher than the prior year. This is due to a 3.0 FTE increase in certificated employees for well-rounded education (charged to the SIA grant), and a 7.0 FTE increase for Behavior Specialists (charged to the ESSER III grant), and the addition of 1.0 FTE Curriculum Development Coordinator.

The FY21-22 Budget is designed to sustain a staffing ratio as close to the 2019-2020 school year as possible, and maintain class sizes within a targeted range. The targeted ranges are as follows: Kindergarten and 1st grade: 21-25, 2nd and 3rd grade: 26-30, and 4th through 6th grade: 31-35. The actual ranges for FY19-20 by grade level were as follows: Kindergarten and 1st grade has a range of 18-25 with an average class size of 20.8, 2nd and 3rd grade has a range of 22-28 with an average class size of 24.9, and 4th through 6th grade has a range of 25-34 with an average class size of 28.5. The actual student teacher ratios in 2020-21 were lower than 2019-20 due to a drop in enrollment and an increase in staffing.

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 2022 school year. Leadership wanted to provide like services at all of its elementary school locations. Kids Unlimited operates contracted afterschool programs at Jackson, Jefferson, Kennedy, Howard, Oak Grove, Roosevelt,
Washington, and Wilson. The District will pay 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. The District will pay $38,500 from the General Fund and an in-kind contribution of rent-free facilities. Afterschool programs were disrupted during Covid-19 restrictions beginning in March of 2020 until March of 2021. The District worked with providers to prorate payments and to provide for a ramp in of services to all locations for the remainder of the 2020-21 school year.

The YMCA independently runs both a preschool and afterschool program at Ruch.

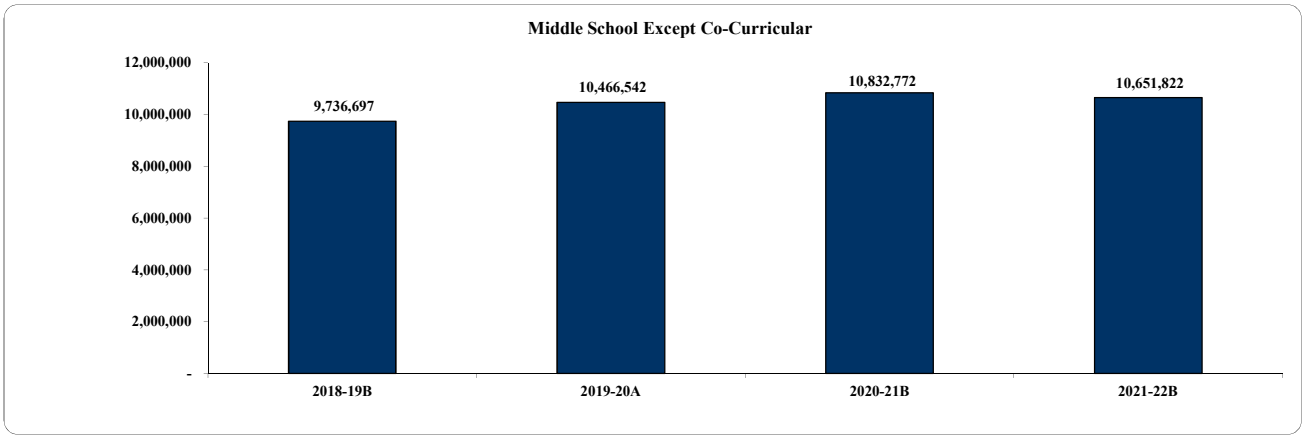
In summary, total after school program funding across all funds is $220,500. For additional narrative about Title I programs, see pages 110-112.

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

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	5,152,525	5,469,791	5,703,317	5,584,970	5,584,970	5,584,970
Classified	357,403	360,394	375,421	331,165	331,165	331,165
Licensed Substitutes	5,853	16	-	-	-	-
Classified Substitutes	-	-	2,000	-	-	-
Licensed Temporary	22,887	23,103	63,022	85,331	85,331	85,331
Classified Temporary	8,358	3,521	12,719	12,719	12,719	12,719
Classified Overtime	16,777	15,931	12,568	12,568	12,568	12,568
Extra Duty Compensation	99,537	156,615	103,423	180,490	180,490	180,490
Insurance Opt Out	15,249	18,810	3,878	15,249	15,249	15,249
SALARIES & WAGES	**5,678,589**	**6,048,181**	**6,276,347**	**6,222,493**	**6,222,493**	**6,222,493**
PERS	1,727,378	2,041,424	2,100,059	1,732,953	1,732,953	1,732,953
Social Security	341,480	365,446	384,018	371,551	371,551	371,551
Medicare	79,862	85,467	89,435	89,234	89,234	89,234
Workers Compensation	19,465	20,381	29,870	28,432	28,432	28,432
Unemployment	5,672	6,053	6,420	6,154	6,154	6,154
Health Insurance	1,282,738	1,346,261	1,260,490	1,500,593	1,500,593	1,500,593
Life Insurance	1,277	1,283	1,346	1,376	1,376	1,376
TSA Exec ER Paid	44,065	44,773	45,000	23,700	23,700	23,700
Long Term Disability	10,505	14,098	13,068	26,193	26,193	26,193
FSA/HSA	28,754	51,036	50,204	28,600	28,600	28,600
TSA Classified ER Paid Health Insurance Option	6,213	5,834	18,434	36,862	36,862	36,862
BENEFITS	**3,547,408**	**3,982,056**	**3,998,344**	**3,845,648**	**3,845,648**	**3,845,648**
Professional Growth	-	3,174	-	-	-	-
Professional Instr. Services	54,337	26,437	130,000	35,000	35,000	35,000
Repair/Maintenance	14,956	5,375	15,000	15,000	15,000	15,000
Pupil Transportation	963	131	2,500	2,500	2,500	2,500
Travel - In District	894	103	3,000	3,000	3,000	3,000
Travel - Out of District	5,176	1,264	3,000	3,000	3,000	3,000
Professional Services	(913)	31,283	8,000	9,000	9,000	9,000
Other Licensed Subs	209,851	180,384	175,704	143,954	143,954	143,954
Other Classified Subs	12,367	12,133	2,600	2,600	2,600	2,600
PURCHASED SERVICES	**297,632**	**260,283**	**339,804**	**214,054**	**214,054**	**214,054**
Supplies and Materials	164,422	145,029	157,276	160,128	160,128	160,128
Textbooks	25,883	-	3,500	1,500	1,500	1,500
Periodicals	4,504	4,313	4,000	4,000	4,000	4,000
Non-Consumables	4,060	159	4,500	4,500	4,500	4,500
Software	11,479	19,020	39,000	190,500	190,500	190,500
Hardware /Equipment	-	637	6,000	5,000	5,000	5,000
SUPPLIES	**210,349**	**169,157**	**214,276**	**365,628**	**365,628**	**365,628**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	2,719	6,365	4,000	4,000	4,000	4,000
OTHER OBJECTS	**2,719**	**6,365**	**4,000**	**4,000**	**4,000**	**4,000**
Other Transfers	-	500	-	-	-	-
MIDDLE SCHOOL-EXCEPT CO-CURR.	**9,736,697**	**10,466,542**	**10,832,772**	**10,651,822**	**10,651,822**	**10,651,822**

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

1121 Middle School
Except Co-Curricular Continued



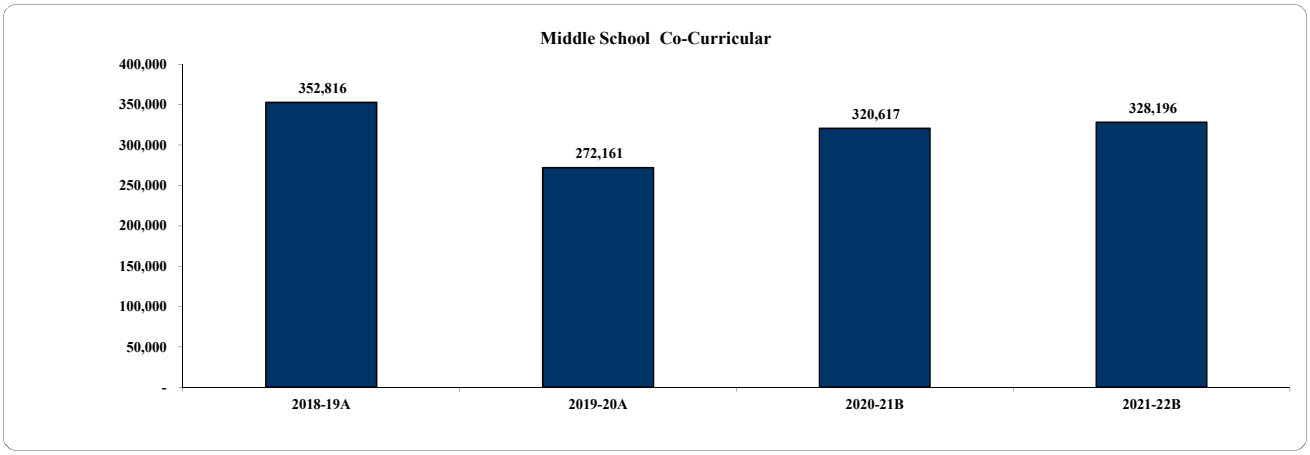
Medford School District serves approximately 2,300 middle school students, with two non-charter middle schools serving approximately 1,920 students, three charter middle schools, and one K-8 school with middle school students serving an additional 380 students.

The FY21-22 Budget is -$0.18M and -1.67% less than the FY20-21 Budget, mainly due to a transfer of 5.0 FTE from the General Fund to the ESSER III Special Revenue Fund grant, totaling a reduction of -$0.412M. This is slightly offset by an increase in the software account of $0.19M. This function includes $135K for i-Ready Reading and Math diagnostic. The software budget includes Newsela, an integrated social studies English language arts software program, and continued support for a digital version of the English Language Arts Curriculum, Collections.

The FY21-22 school year will be similar to FY20-21, which had a student to licensed staff ratio to students of 1 to 28. Total FTE across all funds for FY21-22 is 97.81, which is flat to the prior year's budget.

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

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Extra Duty Compensation	228,017	186,549	212,777	232,304	232,304	232,304
SALARIES & WAGES	**228,017**	**186,549**	**212,777**	**232,304**	**232,304**	**232,304**
PERS	52,715	54,052	70,537	57,077	57,077	57,077
Social Security	13,805	11,258	15,219	15,499	15,499	15,499
Medicare	3,229	2,633	1,559	3,625	3,625	3,625
Workers Compensation	923	839	1,134	1,155	1,155	1,155
Unemployment	228	187	245	250	250	250
Health Insurance	7,135	-	-	-	-	-
TSA Exec ER Paid	605	391	-	-	-	-
Long Term Disability	-	-	1,460	-	-	-
FSA/HSA	-	-	-	600	600	600
TSA Classified ER Paid Health Insurance Option	285	189	-	-	-	-
BENEFITS	**78,932**	**69,550**	**90,154**	**78,206**	**78,206**	**78,206**
Other Licensed Subs	41,666	15,973	17,685	17,685	17,685	17,685
Other Classified Subs	4,201	90	-	-	-	-
PURCHASED SERVICES	**45,867**	**16,063**	**17,685**	**17,685**	**17,685**	**17,685**
SUPPLIES	**-**	**-**	**-**	**-**	**-**	**-**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
OTHER OBJECTS	**-**	**-**	**-**	**-**	**-**	**-**
MIDDLE SCHOOL - CO-CURRICULAR	**352,816**	**272,161**	**320,617**	**328,196**	**328,196**	**328,196**



This function represents expenditures for stipends for middle school sports programs. Stipends for the FY21-22 Budget is $7.5K higher than FY20-21 to align with the actual spending of Extra Duty Compensation.

Notes Page

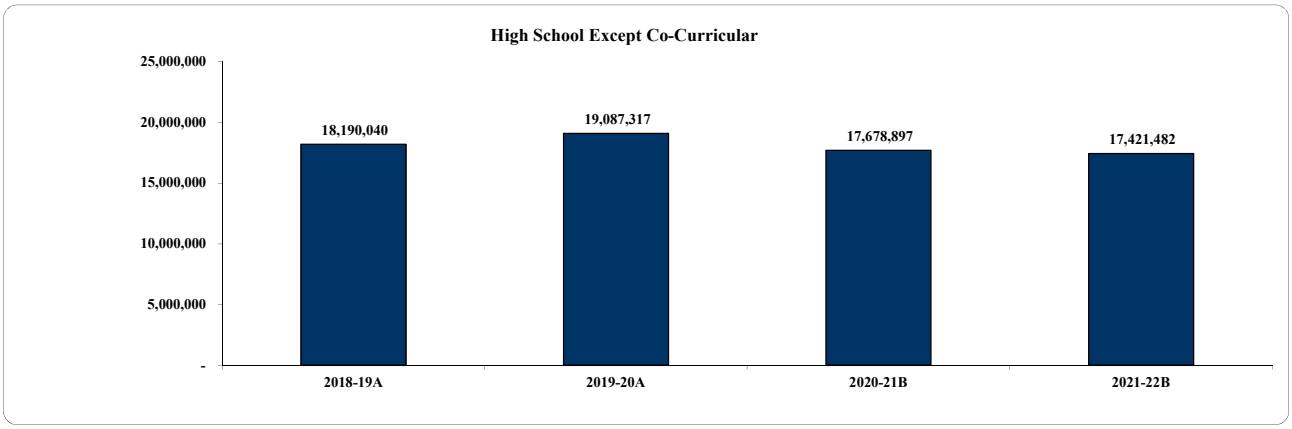


General Fund Detail Budget - 1131 High School (Except Co-Curricular)

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	9,496,821	9,927,577	9,212,769	9,169,137	9,169,137	9,169,137
Classified	551,815	540,031	556,564	492,648	492,648	492,648
Administrators Salaries	-	97,142	-	-	-	-
Licensed Substitutes	14,224	5,629	11,000	11,000	11,000	11,000
Classified Substitutes	218	-	-	-	-	-
Licensed Temporary	51,321	59,354	96,725	89,345	89,345	89,345
Classified Temporary	38,675	32,536	31,302	33,720	33,720	33,720
Classified Overtime	9,695	12,994	18,697	18,697	18,697	18,697
Extra Duty Compensation	223,117	299,834	197,719	281,249	281,249	281,249
Insurance Opt Out	29,454	47,390	28,425	29,454	29,454	29,454
SALARIES & WAGES	**10,415,340**	**11,022,486**	**10,153,201**	**10,125,249**	**10,125,249**	**10,125,249**
PERS	3,089,638	3,636,946	3,421,726	2,897,316	2,897,316	2,897,316
Social Security	629,293	665,251	614,992	621,498	621,498	621,498
Medicare	147,173	155,583	142,625	149,854	149,854	149,854
Workers Compensation	37,391	43,069	51,342	47,802	47,802	47,802
Unemployment	10,403	11,027	10,828	10,347	10,347	10,347
Health Insurance	2,358,481	2,395,898	1,927,941	2,198,002	2,198,002	2,198,002
Life Insurance	2,427	2,447	1,991	2,130	2,130	2,130
TSA Exec ER Paid	60,329	63,777	51,332	42,850	42,850	42,850
Long Term Disability	20,685	27,760	24,600	31,518	31,518	31,518
FSA/HSA	86,819	84,247	77,881	59,000	59,000	59,000
TSA Classified ER Paid Health Insurance Option	9,664	9,108	31,846	52,279	52,279	52,279
BENEFITS	**6,452,304**	**7,095,115**	**6,357,104**	**6,112,595**	**6,112,595**	**6,112,595**
Professional Growth	6,532	18,782	4,500	4,500	4,500	4,500
Professional Instr. Services	83,553	52,993	21,000	15,000	15,000	15,000
Cleaning Services	2,332	3,452	7,000	3,500	3,500	3,500
Repair and Maintenance	9,172	4,666	8,000	8,000	8,000	8,000
Pupil Transportation	12,948	7,743	11,000	7,500	7,500	7,500
Pupil Transportation OTHTS	1,407	2,940	1,000	5,000	5,000	5,000
Travel - In District	1,316	368	2,700	3,300	3,300	3,300
Travel - Out of District	21,807	12,462	23,000	18,500	18,500	18,500
Postage	-	8	-	1,500	1,500	1,500
Printing	586	-	-	-	-	-
Tuition	10,862	3,728	50,000	50,000	50,000	50,000
Professional Services - Other	35,667	6,346	2,000	2,000	2,000	2,000
Other Licensed Subs	337,892	287,181	424,372	423,558	423,558	423,558
Other Classified Subs	36,286	16,427	7,930	7,930	7,930	7,930
PURCHASED SERVICES	**560,540**	**417,098**	**562,502**	**550,288**	**550,288**	**550,288**
Supplies and Materials	295,963	356,179	349,939	386,801	386,801	386,801
Textbooks	273,465	9,220	55,400	62,500	62,500	62,500
Library Books	763	424	750	750	750	750
Periodicals	29	-	100	100	100	100
Non-Consumables	14,042	15,479	36,200	21,000	21,000	21,000
Software	82,817	60,180	68,000	63,000	63,000	63,000
Hardware/Equipment	5,140	1,185	30,000	34,000	34,000	34,000
SUPPLIES	**672,219**	**442,668**	**540,389**	**568,151**	**568,151**	**568,151**
Equipment - New	83,122	80,265	-	-	-	-
CAPITAL OUTLAY	**83,122**	**80,777**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	6,515	20,387	65,700	65,200	65,200	65,200
Other Transfers	-	8,787	-	-	-	-
OTHER OBJECTS	**6,515**	**29,173**	**65,700**	**65,200**	**65,200**	**65,200**
HIGH SCHOOL-EXCEPT CO-CURR	**18,190,040**	**19,087,317**	**17,678,897**	**17,421,482**	**17,421,482**	**17,421,482**

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

1131 High School
Except Co-Curricular Continued



Medford School District serves approximately 4,050 high school students, with three non-charter high schools serving approximately 3,725 students and one charter high school with approximately 325 high school students.

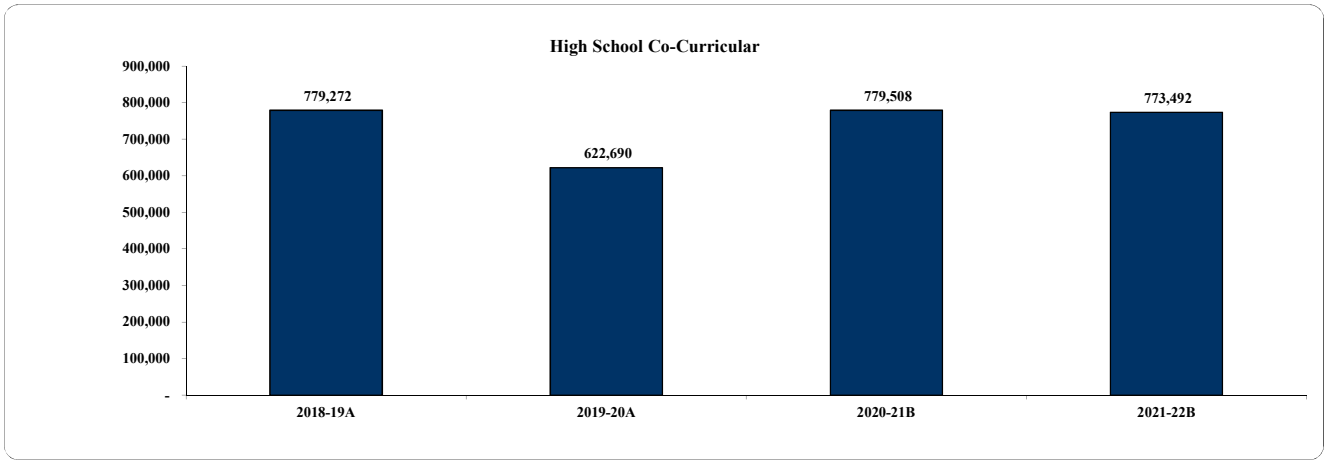
Expenditures in the FY21-22 Budget are $17.4M, which is -$0.257M (-1.46%) lower than the FY20-21 Budget. This is due to the combination of a transfer of 9.5 FTE from the General Fund to the ESSER III Special Revenue Fund grant, contractual wage increases, and the PERS rate reduction. Total staffing across all funds for FY21-22 is 172.86, which is equal to the current staffing level.

This function includes discretionary funds at each high school, which is determined and approved by the principal at each school. This function 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, Turn it In (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 FY20-21 Budget had a student to licensed staff ratio to students of 1 to 26, which will be similar to FY21-22. This ratio includes General Fund programs of Math, English, Science, Social Science, CTE, PE, Arts, Library, and ESS and excludes SpEd and ELL.

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

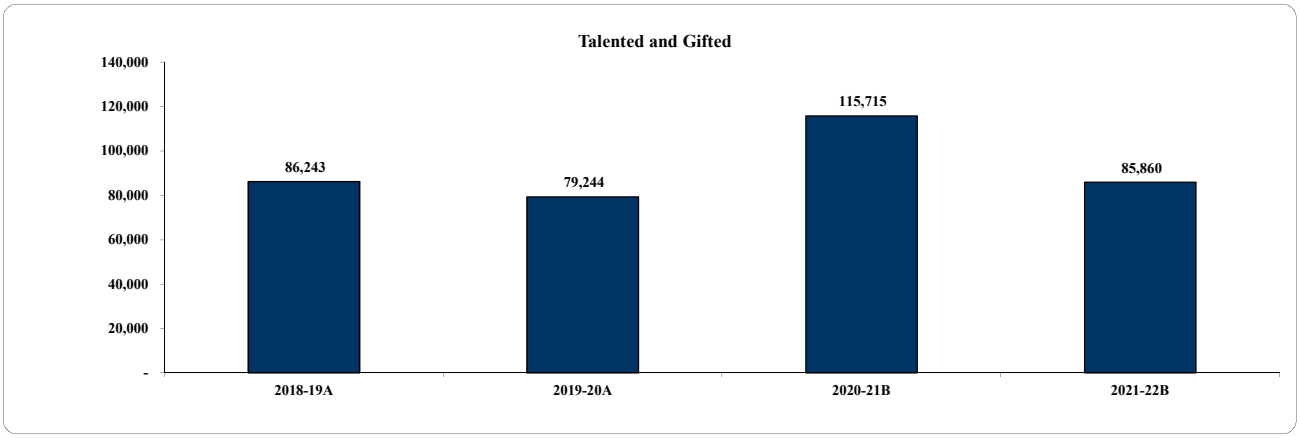
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed Substitutes	5,680	4,586	5,000	58,146	58,146	58,146
Classified Temporary	1,323	62	-	-	-	-
Extra Duty Compensation	572,909	472,398	597,010	549,849	549,849	549,849
Insurance Opt Out	-	-	-	-	-	-
SALARIES & WAGES	**579,912**	**476,627**	**602,010**	**607,994**	**607,994**	**607,994**
PERS	93,194	82,208	137,224	106,386	106,386	106,386
Social Security	35,511	29,298	23,325	34,091	34,091	34,091
Medicare	8,305	6,852	8,729	7,973	7,973	7,973
Workers Compensation	2,142	1,719	2,781	2,540	2,540	2,540
Unemployment	579	476	602	550	550	550
Health Insurance	4,485	-	-	-	-	-
TSA Exec ER Paid	1,447	891	2,892	4,750	4,750	4,750
Long Term Disability	-	-	1,945	808	808	808
FSA/HSA	122	-	-	8,400	8,400	8,400
TSA Classified ER Paid Health Insurance Option	268	263	-	-	-	-
BENEFITS	**146,058**	**121,708**	**177,498**	**165,498**	**165,498**	**165,498**
Other Licensed Subs	52,713	23,255	-	-	-	-
Other Classified Subs	589	1,100	-	-	-	-
PURCHASED SERVICES	**53,302**	**24,355**	**-**			
SUPPLIES	**-**	**-**	**-**			
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
OTHER OBJECTS	**-**	**-**	**-**			
HIGH SCHOOL-CO-CURRICULAR	**779,272**	**622,690**	**779,508**	**773,492**	**773,492**	**773,492**



The FY21-22 Budget reflects expenditures for stipends for high school sports programs, which is slightly lower than the FY20-21 Budget but better aligns with actual spending. 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 page 116 of this document. This co-curricular function maintains all positions and stipends for coaches for baseball, basketball, football, volleyball, golf, wrestling, softball, swimming, cross country, soccer, and track.

General Fund Detail Budget - 1210 Talented and Gifted

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	20,137	20,783	23,698	12,179	12,179	12,179
Licensed Temporary	30,826	18,128	10,587	10,587	10,587	10,587
Classified Overtime	263	73	-	-	-	-
SALARIES & WAGES	**51,225**	**38,984**	**34,286**	**22,766**	**22,766**	**22,766**
PERS	11,485	9,326	9,668	4,588	4,588	4,588
Social Security	3,107	2,353	2,167	1,453	1,453	1,453
Medicare	727	550	507	340	340	340
Workers Compensation	192	162	161	108	108	108
Unemployment	51	39	35	23	23	23
Health Insurance	2,286	2,246	2,154	(0)	(0)	(0)
Life Insurance	5	5	14	66	66	66
TSA Exec ER Paid	910	881	800	1,200	1,200	1,200
Long Term Disability	38	51	5	147	147	147
FSA/HSA	-	533	533	-	-	-
TSA Classified ER Paid Health Insurance Option	204	200	66	-	-	-
BENEFITS	**19,005**	**16,346**	**16,111**	**7,925**	**7,925**	**7,925**
Professional Instr. Services	5,000	-	-	-	-	-
Travel - Out of District	318	731	-	-	-	-
Other Licensed Subs	113	940	669	669	669	669
PURCHASED SERVICES	**5,430**	**1,670**	**669**	**669**	**669**	**669**
Supplies and Materials	3,832	3,492	37,450	37,500	37,500	37,500
Textbooks	-	-	3,000	3,000	3,000	3,000
Non-Consumables	4,892	17,096	20,000	10,000	10,000	10,000
SUPPLIES	**8,843**	**20,589**	**60,450**	**50,500**	**50,500**	**50,500**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	1,740	1,655	4,200	4,000	4,000	4,000
OTHER OBJECTS	**1,740**	**1,655**	**4,200**	**4,000**	**4,000**	**4,000**
TALENTED AND GIFTED	**86,243**	**79,244**	**115,715**	**85,860**	**85,860**	**85,860**



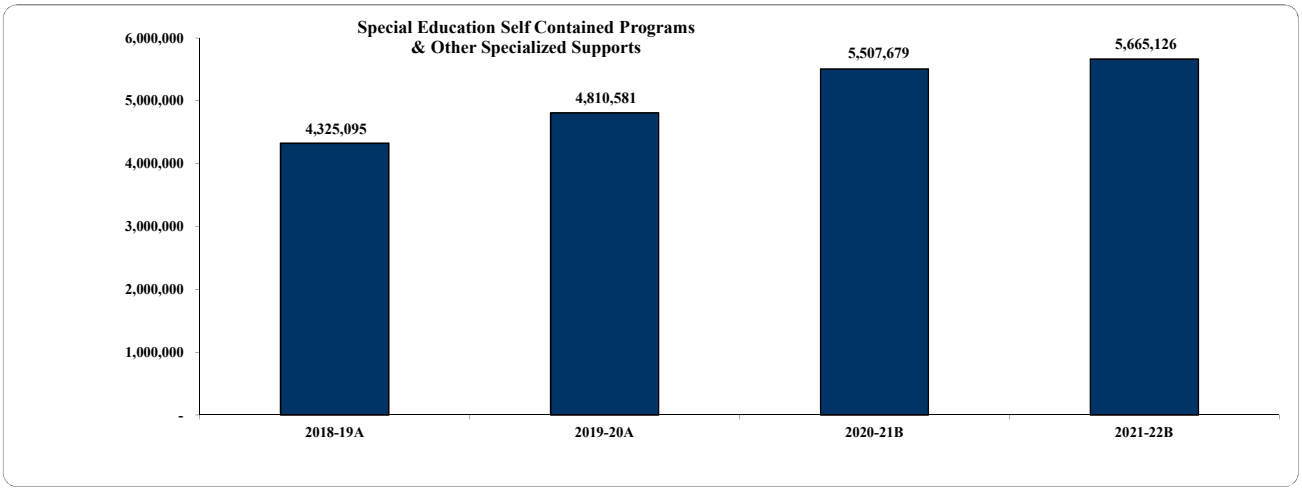
The Talented and Gifted (TAG) function funds support costs for this program and is anticipated to serve approximately 918 students across the district. This function has 1.38 FTE, which remains flat to current staffing. The staffing includes 1.0 FTE TAG Coordinator (now being charged to the Title grant) as well as a part-time clerical assistant which was unfilled during the 2020-2021 school year due to need of in-person testing support. After assessing the need for greater support in TAG, a change was made in the 2020-2021 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. School based TAG Coordinators who help oversee and coordinate TAG programming at the sites receive an additional stipend. Teachers who write Personal Education Plans (PEPs) receive up to one hour of compensation to write each PEP.

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

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	1,087,056	1,247,284	1,391,899	1,551,641	1,551,641	1,551,641
Classified	1,243,071	1,352,085	1,592,657	1,516,366	1,516,366	1,516,366
Classified Substitutes	6,301	-	-	-	-	-
Licensed Temporary	8,225	5,567	4,322	4,322	4,322	4,322
Classified Temporary	1,782	621	407	407	407	407
Classified Overtime	18,633	15,082	15,360	15,360	15,360	15,360
Extra Duty Compensation	30,928	31,712	71,577	52,647	52,647	52,647
Insurance Opt Out	8,447	17,217	8,447	8,447	8,447	8,447
SALARIES & WAGES	**2,404,534**	**2,669,566**	**3,084,670**	**3,149,191**	**3,149,191**	**3,149,191**
PERS	617,262	779,663	917,352	913,696	913,696	913,696
Social Security	144,096	160,193	191,012	201,943	201,943	201,943
Medicare	33,700	37,464	47,713	45,948	45,948	45,948
Workers Compensation	12,925	13,305	15,202	15,048	15,048	15,048
Unemployment	2,401	2,666	3,291	3,257	3,257	3,257
Health Insurance	837,386	968,461	951,699	1,062,815	1,062,815	1,062,815
Life Insurance	1,052	1,002	1,242	1,263	1,263	1,263
TSA Exec ER Paid	52,325	51,931	60,250	52,000	52,000	52,000
Long Term Disability	5,258	7,057	5,762	5,279	5,279	5,279
FSA/HSA	32,517	36,600	64,200	46,800	46,800	46,800
TSA Classified ER Paid Health Insurance Option	13,172	16,929	16,040	11,340	11,340	11,340
BENEFITS	**1,752,094**	**2,075,272**	**2,273,762**	**2,359,388**	**2,359,388**	**2,359,388**
Professional Instr. Services	6,490	2,835	2,300	-	-	-
Repair/Maintenance	222	2,388	5,000	2,000	2,000	2,000
Travel - In District	1,467	1,423	1,200	1,400	1,400	1,400
Travel - Out of District	397	-	300	-	-	-
Other Licensed Subs	31,178	29,950	39,993	42,993	42,993	42,993
Other Classified Subs	22,997	10,692	64,955	64,955	64,955	64,955
PURCHASED SERVICES	**62,752**	**47,288**	**113,748**	**111,348**	**111,348**	**111,348**
Supplies and Materials	17,643	9,782	16,000	26,200	26,200	26,200
Textbooks	11,965	-	-	-	-	-
Non-Consumables	7,000	7,016	15,000	7,000	7,000	7,000
Software	6,111	1,398	500	10,000	10,000	10,000
Hardware Under $5000	62,995	259	4,000	2,000	2,000	2,000
SUPPLIES	**105,714**	**18,455**	**35,500**	**45,200**	**45,200**	**45,200**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
OTHER OBJECTS	**-**	**-**	**-**	**-**	**-**	**-**
SPECIAL EDUCATION	**4,325,095**	**4,810,581**	**5,507,679**	**5,665,126**	**5,665,126**	**5,665,126**

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

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



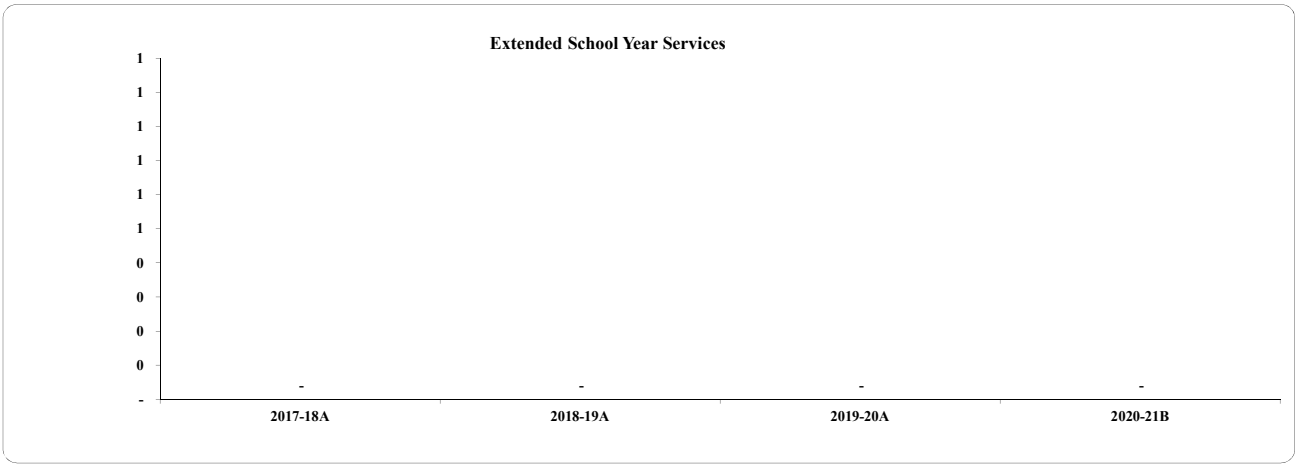
For a comprehensive picture of the changes to consolidated Special Education spending and staffing across all functions and funds, see the year-over-year SpEd budget comparison on pages 30 and 31.

This function provides funding for direct program support and instruction for approximately 354 students at twelve school sites.

The FY21-22 Budget is funded at $5.66M, up $0.157M (2.8%) from the FY20-21 Budget. This is mainly due to a decrease in the PERS employer contribution rate coupled with contractual wage increases. Staffing for the FY21-22 Budget for these functions across all funds is 90.46, which is an increase of 7.0 FTE that will be charged to the SIA grant.

General Fund Detail Budget - 1227 Extended School Year Services

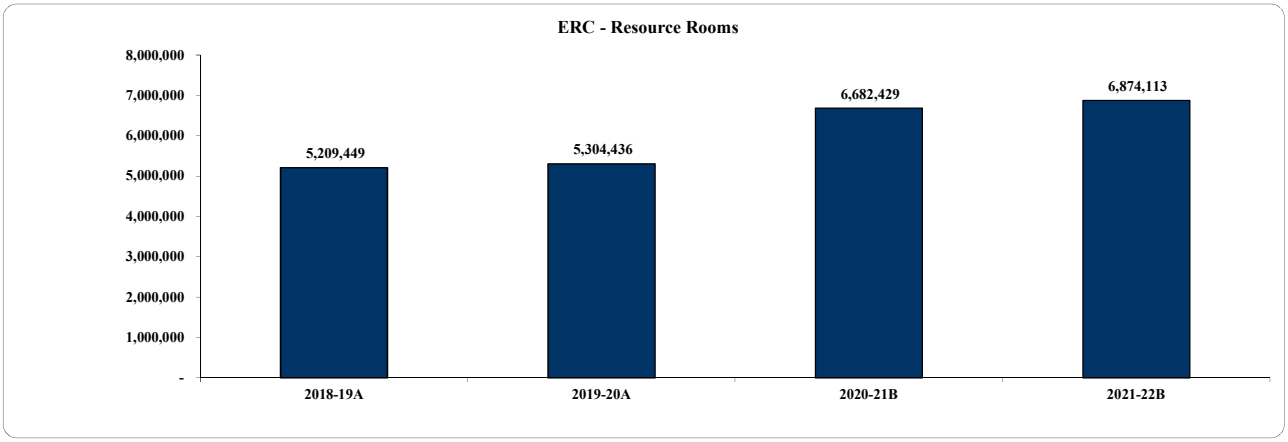
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
SALARIES & WAGES	-	-	-			-
BENEFITS	-	-	-			-
PURCHASED SERVICES	-	2,892	-			-
SUPPLIES	-	-	-			
CAPITAL OUTLAY	-	-	-			-
OTHER OBJECTS	-	-	-			-
EXTENDED SCHOOL YEAR	-	2,892	-			-



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 we have not had students qualify for services for the past several years. This is a mandated program based on student need. In the FY20-21 Budget year these services will be grant funded if needed.

General Fund Detail Budget - 1250 ERC - Resource Rooms

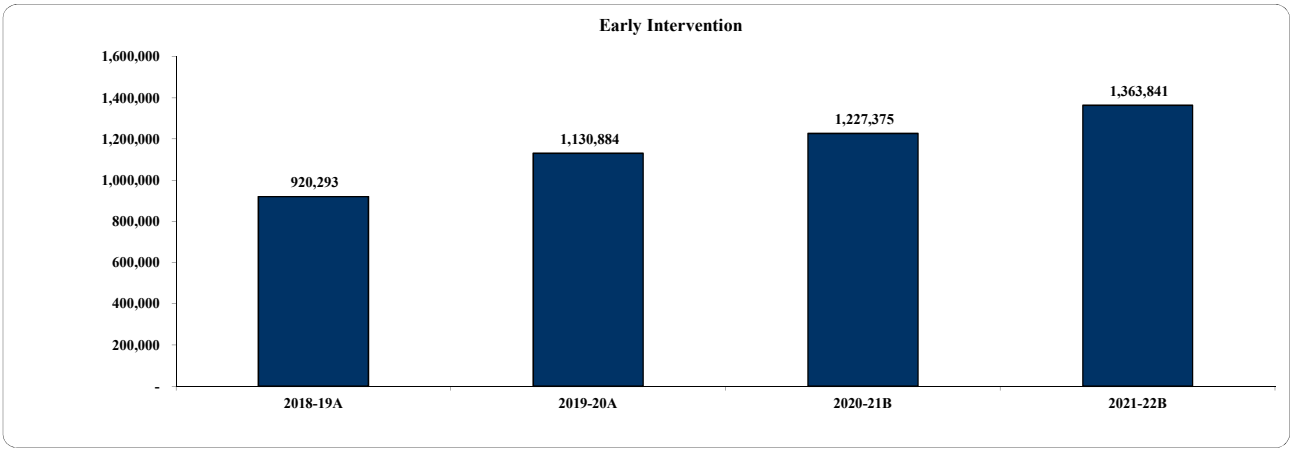
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	2,080,700	1,978,254	2,715,273	2,709,756	2,709,756	2,709,756
Classified	804,326	907,870	1,120,113	1,244,588	1,244,588	1,244,588
Classified Substitutes	-	6,320	8,000	-	-	-
Licensed Temporary	27,036	6,992	10,400	10,400	10,400	10,400
Classified Temporary	16,170	2,537	3,658	3,658	3,658	3,658
Classified Overtime	14,997	8,105	12,767	12,767	12,767	12,767
Extra Duty Compensation	67,366	173,795	166,601	102,452	102,452	102,452
Insurance Opt Out	10,803	18,334	10,803	10,803	10,803	10,803
SALARIES & WAGES	**3,021,397**	**3,102,208**	**4,047,615**	**4,094,424**	**4,094,424**	**4,094,424**
PERS	825,826	938,282	1,289,073	1,179,958	1,179,958	1,179,958
Social Security	181,780	186,342	248,387	257,202	257,202	257,202
Medicare	42,513	43,580	56,788	58,368	58,368	58,368
Workers Compensation	11,004	10,500	20,420	19,166	19,166	19,166
Unemployment	3,025	3,102	4,194	4,148	4,148	4,148
Health Insurance	811,274	821,083	820,104	924,358	924,358	924,358
Life Insurance	934	910	1,477	2,174	2,174	2,174
TSA Exec ER Paid	37,473	43,436	36,450	85,200	85,200	85,200
Long Term Disability	5,414	7,265	7,416	7,814	7,814	7,814
FSA/HSA	25,906	22,520	31,198	61,000	61,000	61,000
TSA Classified ER Paid Health Insurance Option	17,507	12,981	16,308	13,201	13,201	13,201
BENEFITS	**1,962,657**	**2,090,001**	**2,531,814**	**2,612,589**	**2,612,589**	**2,612,589**
Travel - In District	194	18	-	100	100	100
Other Licensed Subs	80,384	46,866	26,000	26,000	26,000	26,000
Other Classified Subs	10,217	17,741	28,000	28,000	28,000	28,000
PURCHASED SERVICES	**90,026**	**64,565**	**54,000**	**54,100**	**54,100**	**54,100**
Supplies and Materials	15,188	14,031	15,000	12,000	12,000	12,000
Textbooks	-	-	-	50,000	50,000	50,000
Non-Consumables	7,000	-	-	5,000	5,000	5,000
Software	45,846	33,367	33,000	45,000	45,000	45,000
Hardware Under $5000	67,335	265	1,000	1,000	1,000	1,000
SUPPLIES	**135,368**	**47,662**	**49,000**	**113,000**	**113,000**	**113,000**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
OTHER OBJECTS	**-**	**-**	**-**	**-**	**-**	**-**
ERC / RESOURCE ROOMS	**5,209,449**	**5,304,436**	**6,682,429**	**6,874,113**	**6,874,113**	**6,874,113**



The Education Resource Centers (ERC) - Resource Room function provides special education services to approximately 1,488 students across the District. The FY21-22 Budget of $6.8M is $0.19K higher than the FY20-21 Budget. This is due to an increase in supplies, mainly for textbooks for the math curriculum, as well as an increase in healthcare costs. Staffing across all funds for FY20-21 is 96.57 FTE.

General Fund Detail Budget - 1260/ 1261 Early Intervening

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	254,149	410,309	338,178	524,071	524,071	524,071
Classified	189,227	203,754	228,123	147,431	147,431	147,431
Licensed Temporary	4,243	3,183	-	-	-	-
Classified Temporary	17	1,393	7,000	22,000	22,000	22,000
Classified Overtime	1,676	2,155	-	-	-	-
Extra Duty Compensation	846	58,977	-	5,262	5,262	5,262
Insurance Opt Out	7,438	12,660	7,438	7,438	7,438	7,438
SALARIES & WAGES	**457,595**	**692,432**	**580,739**	**706,202**	**706,202**	**706,202**
PERS	105,463	209,664	290,592	210,099	210,099	210,099
Social Security	27,935	42,258	43,869	43,785	43,785	43,785
Medicare	6,533	9,883	13,097	10,240	10,240	10,240
Workers Compensation	1,691	2,337	4,173	3,263	3,263	3,263
Unemployment	454	693	903	706	706	706
Health Insurance	79,331	151,295	143,045	169,442	169,442	169,442
Life Insurance	216	208	383	317	317	317
TSA Exec ER Paid	9,662	9,500	11,862	10,450	10,450	10,450
Long Term Disability	321	431	953	1,417	1,417	1,417
FSA/HSA	4,800	6,300	4,000	5,200	5,200	5,200
TSA Classified ER Paid Health Insurance Option	2,072	1,385	1,759	1,520	1,520	1,520
BENEFITS	**238,477**	**433,952**	**514,637**	**456,438**	**456,438**	**456,438**
Professional Instr. Services	2,460	-	-	-	-	-
Travel - In District	2,097	-	-	200	200	200
Travel - Out of District	472	-	-	-	-	-
Professional Services	208,011	4,500	132,000	200,000	200,000	200,000
PURCHASED SERVICES	**213,040**	**4,500**	**132,000**	**200,200**	**200,200**	**200,200**
Supplies and Materials	11,181	-	-	1,000	1,000	1,000
SUPPLIES	**11,181**	**-**	**-**	**1,000**	**1,000**	**1,000**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
OTHER OBJECTS	**-**	**-**	**-**	**-**	**-**	**-**
EARLY INTERVENTION	**920,293**	**1,130,884**	**1,227,375**	**1,363,841**	**1,363,841**	**1,363,841**



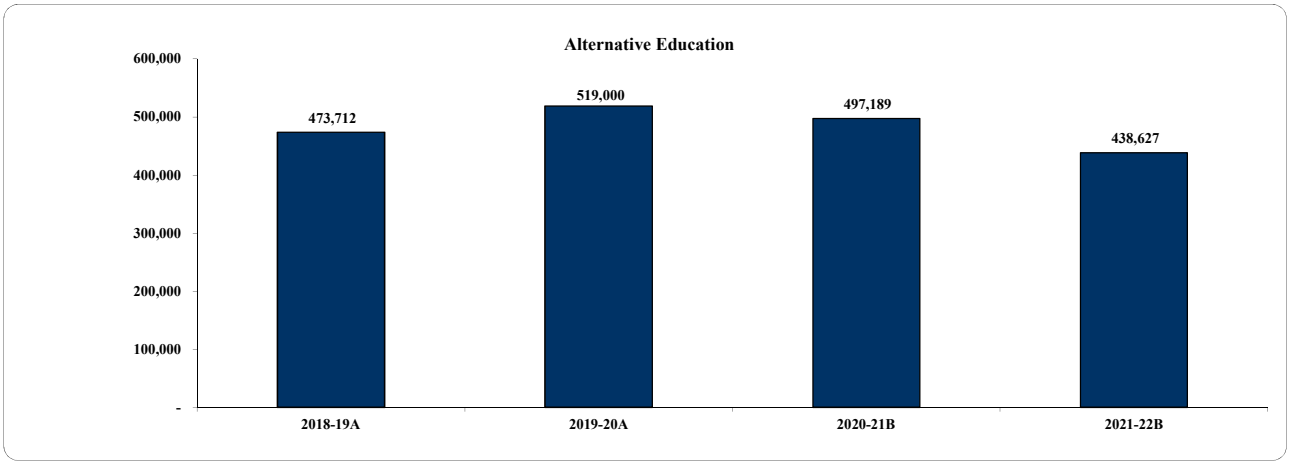
This page represents two functions 1260 and 1261. 1260, Early Intervention Childhood, provides evaluation services for approximately 500 Medford School District early childhood students younger than five years old. This function has been contracted solely with the Douglas ESD for evaluations in the past, 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 ECSE evaluation clinic that is expected to run during the summer.

Across all funds, these two functions have a total of 21.03 FTE, which is flat to the current year's FTE. The increase in spending for FY21-22 is mainly due to an expected higher number of students next year who will need to be assessed.

General Fund Detail Budget - 1283 Alternative Education

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	194,013	210,231	189,633	192,454	192,454	192,454
Classified	46,796	49,679	50,920	27,349	27,349	27,349
Licensed Temporary	18,949	16,059	20,986	20,986	20,986	20,986
Classified Temporary	5,370	12,354	415	415	415	415
Classified Overtime	809	377	338	338	338	338
SALARIES & WAGES	**265,937**	**288,700**	**262,291**	**241,542**	**241,542**	**241,542**
PERS	83,940	99,711	102,197	70,552	70,552	70,552
Social Security	15,686	16,846	13,246	15,100	15,100	15,100
Medicare	3,669	3,940	4,267	3,531	3,531	3,531
Workers Compensation	962	963	1,360	1,125	1,125	1,125
Unemployment	266	289	294	244	244	244
Health Insurance	78,299	78,470	89,605	94,555	94,555	94,555
Life Insurance	76	69	83	69	69	69
TSA Exec ER Paid	2,243	2,234	2,240	1,600	1,600	1,600
Long Term Disability	490	658	323	302	302	302
FSA/HSA	900	900	900	1,600	1,600	1,600
TSA Classified ER Paid Health Insurance Option	900	900	1,186	406	406	406
BENEFITS	**187,432**	**204,979**	**215,701**	**189,084**	**189,084**	**189,084**
Other Licensed Subs	12,156	22,785	2,000	2,000	2,000	2,000
PURCHASED SERVICES	**13,236**	**22,785**	**2,000**	**2,000**	**2,000**	**2,000**
Supplies and Materials	2,983	2,070	17,197	6,000	6,000	6,000
Library Books	74	108	-	-	-	-
Periodicals	32	358	-	-	-	-
SUPPLIES	**3,088**	**2,536**	**17,197**	**6,000**	**6,000**	**6,000**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Grant Indirect Charges	3,965	-	-	-	-	-
OTHER OBJECTS	**4,019**	**-**	**-**	**-**	**-**	**-**
ALTERNATIVE EDUCATION	**473,712**	**519,000**	**497,189**	**438,627**	**438,627**	**438,627**

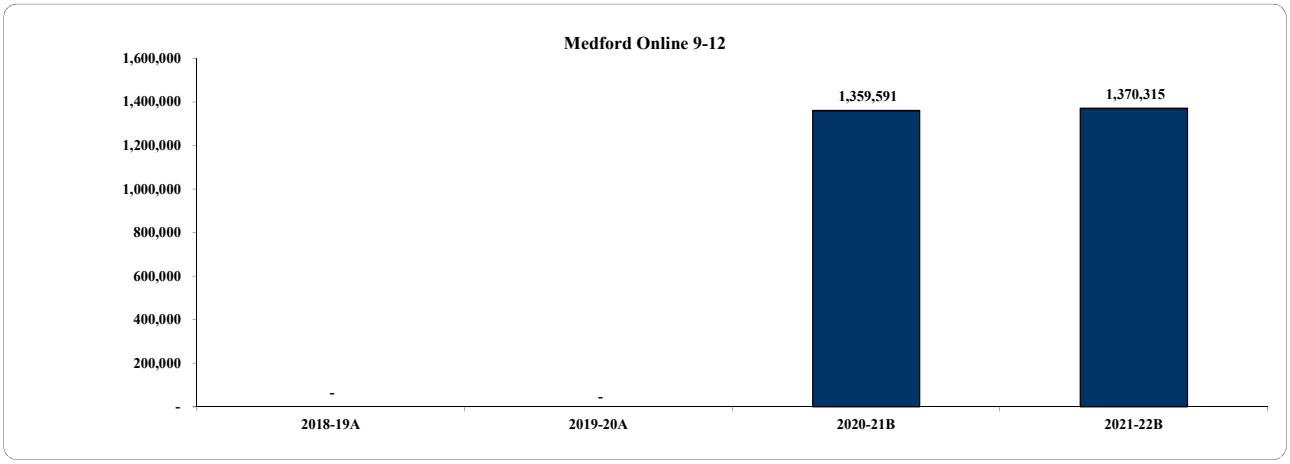


Alternative Education is the title given to programs outside of our traditional schools. The FY21-22 Budget of $0.438M is slightly less than the FY20-21 budget, driven primarily a reduction of the lower employer PERS contribution rate. The District has worked with multiple alternative education programs 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., Juvenile Detention Education Program (JDEP), and Medford Opportunity School (MOS). Staffing is equal to prior year at 4.06 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 title of Medford Opportunity School (MOS).

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

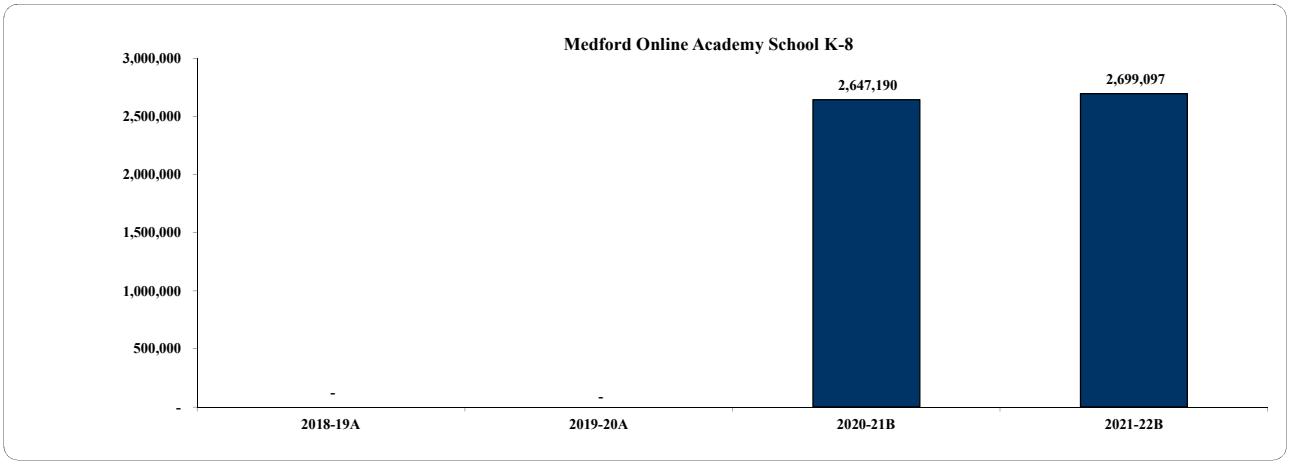
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	-	-	780,017	787,048	787,048	787,048
Classified	-	-	20,000	36,636	36,636	36,636
SALARIES & WAGES	**-**	**-**	**801,668**	**823,684**	**823,684**	**823,684**
PERS	-	-	258,053	242,342	242,342	242,342
Social Security	-	-	56,669	48,278	48,278	48,278
Medicare	-	-	11,165	11,291	11,291	11,291
Workers Compensation	-	-	3,686	3,598	3,598	3,598
Unemployment	-	-	722	779	779	779
Health Insurance	-	-	197,546	203,724	203,724	203,724
Life Insurance	-	-	179	179	179	179
TSA Exec ER Paid	-	-	3,000	3,600	3,600	3,600
Long Term Disability	-	-	228	852	852	852
FSA/HSA	-	-	10,000	9,800	9,800	9,800
TSA Classified ER Paid Health Insurance Option	-	-	1,675	2,300	2,300	2,300
BENEFITS	**-**	**-**	**542,923**	**526,743**	**526,743**	**526,743**
PURCHASED SERVICES	**-**	**-**	**-**	**-**	**-**	**-**
Supplies and Materials	-	-	15,000	14,888	14,888	14,888
Textbooks	-	-	-	2,000	2,000	2,000
Library Books	-	-	-	3,000	3,000	3,000
SUPPLIES	**-**	**-**	**15,000**	**19,888**	**19,888**	**19,888**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
OTHER OBJECTS	**-**	**-**	**-**	**-**	**-**	**-**
ALTERNATIVE EDUCATION	**-**	**-**	**1,359,591**	**1,370,315**	**1,370,315**	**1,370,315**



The Medford Online is for grades 9 through 12 and is open to all Medford School District students who are interested in a full virtual learning environment. In the 2020-2021 school year, with some restructuring, we have expanded the number of students we serve as part of one of the options offered by Central Medford High school. This department has a budget of $1.3M for FY21-22, which is nearly flat to FY20-21. There is a total of 18.0 FTE in this function, which is flat compared to the prior year. Medford Online 9-12 serves 337 students.

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

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	-	-	1,420,599	1,336,646	1,336,646	1,336,646
Classified	-	-	75,000	55,000	55,000	55,000
Administrator Salaries			96,000	100,670	100,670	100,670
Extra Duty Compensation	-	-	1,179	3,521	3,521	3,521
SALARIES & WAGES	**-**	**-**	**1,592,778**	**1,495,837**	**1,495,837**	**1,495,837**
PERS	-	-	442,688	450,428	450,428	450,428
Social Security	-	-	128,460	89,332	89,332	89,332
Medicare	-	-	24,063	20,892	20,892	20,892
Workers Compensation	-	-	9,591	6,657	6,657	6,657
Unemployment	-	-	1,653	1,441	1,441	1,441
Health Insurance	-	-	391,508	374,378	374,378	374,378
Life Insurance	-	-	347	383	383	383
TSA Exec ER Paid	-	-	4,250	6,900	6,900	6,900
Long Term Disability	-	-	328	1,048	1,048	1,048
FSA/HSA	-	-	15,000	12,800	12,800	12,800
TSA Classified ER Paid Health Insurance Option	-	-	3,375	2,975	2,975	2,975
BENEFITS	**-**	**-**	**1,021,262**	**967,234**	**967,234**	**967,234**
Professional Growth	-	-	-	1,500	1,500	1,500
Postage/Printing	-	-	-	3,000	3,000	3,000
PURCHASED SERVICES	**-**	**-**	**10,000**	**4,500**	**4,500**	**4,500**
Supplies and Materials	-	-	23,150	20,276	20,276	20,276
Non-Consumables	-	-	-	3,000	3,000	3,000
Software	-	-	-	203,750	203,750	203,750
Hardware Under $5000	-	-	-	4,500	4,500	4,500
SUPPLIES	**-**	**-**	**23,150**	**231,526**	**231,526**	**231,526**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
OTHER OBJECTS	**-**	**-**	**-**	**-**	**-**	**-**
ALTERNATIVE EDUCATION	**-**	**-**	**2,647,190**	**2,699,097**	**2,699,097**	**2,699,097**



Medford School District now has online schooling options K-12. During the 2020-2021 school year, a new school was established, Medford Online Academy (MOA), to serve students in K-8. MOA currently serves 703 kids.

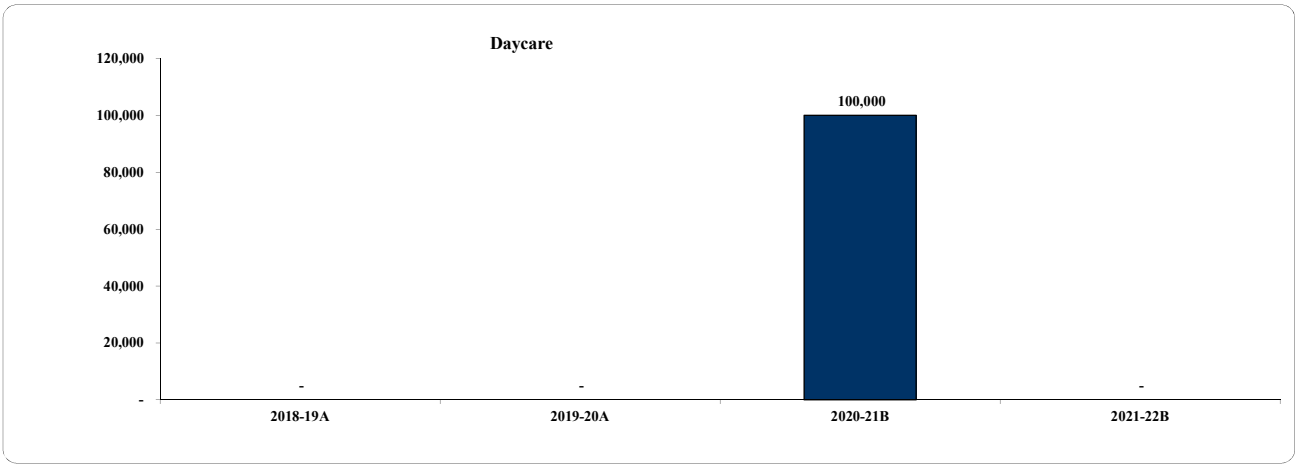
Because we have significantly expanded the number of students we serve in 9-12 as part of one of the options offered by Central Medford High School, the programs coordinate together and are housed at the new Bartlett street location for purposes of sharing resources.

The Medford Online Academy (MOA) is for grades K through 8 has a budget of $2.6M for FY21-22, which is $0.052M, or 1.96% more than FY20-21. This is due to a reduction in benefits, mainly due to the PERS rate decrease, coupled with an increase in software. Software includes Pearson/OBL, an Online Blend Learning program. There is a total of 24.5 FTE in this function, which is flat compared to the prior year.

A Pearson software program is utilized as a primary resource to support all learning.

General Fund Detail Budget - 1287 Daycare

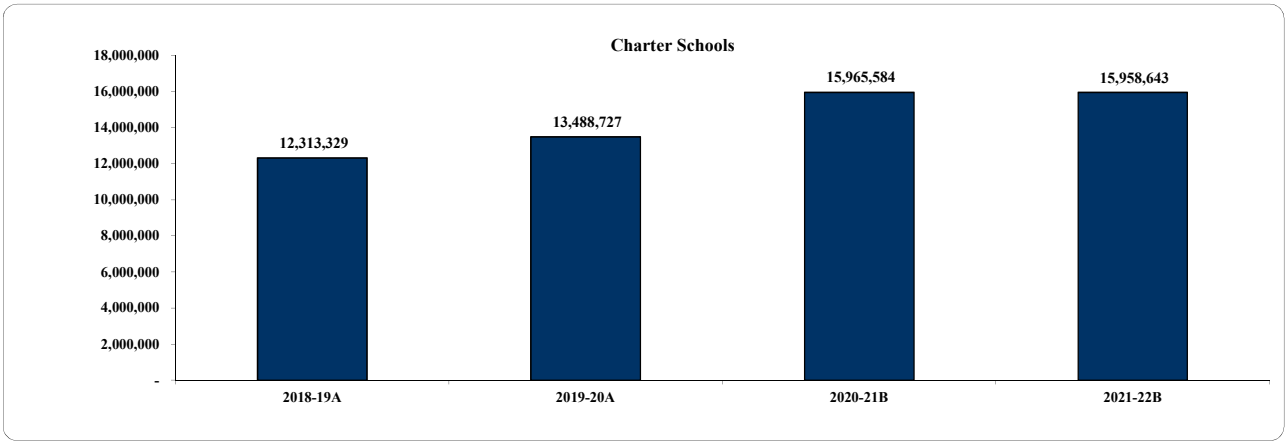
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
SALARIES & WAGES	-	-	-			-
BENEFITS	-	-	-			-
Professional Services	-	-	100,000	-		
PURCHASED SERVICES	-	-	**100,000**	-	-	-
SUPPLIES	-	-	-			
CAPITAL OUTLAY	-	-	-			-
OTHER OBJECTS	-	-	-			-
DAYCARE	-	-	**100,000**	-	-	-



These funds were for a one-time day care program in 2020-210 to assist parents and staff during extreme COVID-19 conditions. This program will not continue in 2021-22.

General Fund Detail Budget - 1288 Charter Schools

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Charter School Payments	12,313,329	13,488,727	15,965,584	15,958,643	15,958,643	15,958,643
PURCHASED SERVICES	**12,313,329**	**13,488,727**	**15,965,584**	**15,958,643**	**15,958,643**	**15,958,643**
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
CHARTER SCHOOLS	**12,313,329**	**13,488,727**	**15,965,584**	**15,958,643**	**15,958,643**	**15,958,643**



The Charter School function 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 2021-22 budget, up 100 or 5.1% over the prior year due to a projected increase in enrollment at LOGOS charter school. Enrollment has increased 1,192 over the last decade from 788 in FY11-12 to 1,979 in FY21-22B.

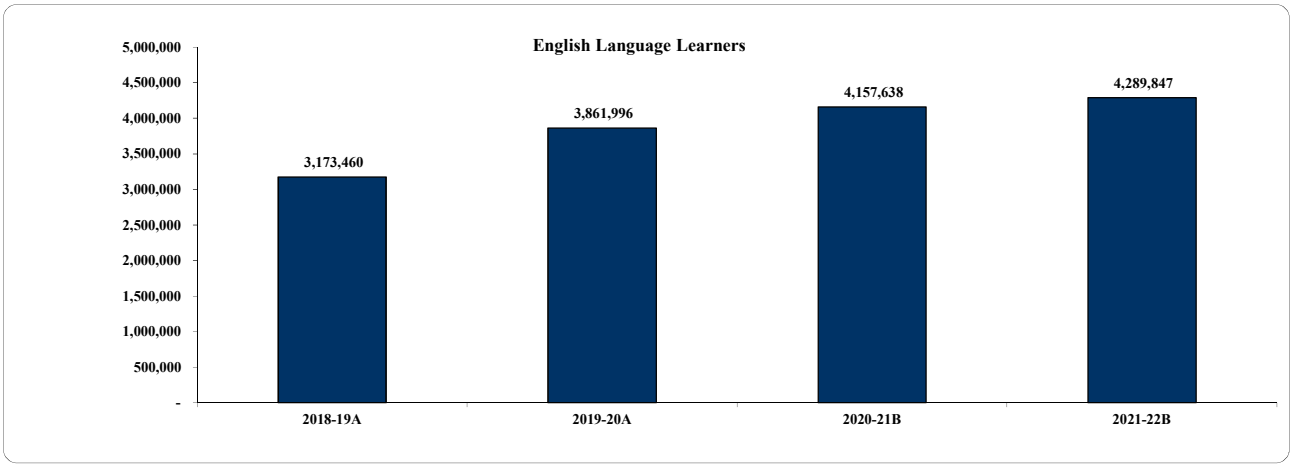
Overall spending is projected to be flat at $15.96 million despite the projected increase in enrollment. Charter Schools will see a decrease in $/ADMw in 2021-22 versus 2020-21 due to an anomaly in ORS 338.155 that results in Charter schools temporarily getting a higher $/ADMw rate in years when enrollment drops and extended ADMw (prior year ADMw) is used for the State School fund. The higher rate is caused by ORS 338.155 where the charter school $/ADMw for 2020-21 was calculated by using actual ADMw which was lower than extended ADMw resulting in a higher $/ADMw. Since we expect enrollment to be higher in 2021-22 than in 2020-21 both the District and Charter schools will have the same rate for 2021-22 but the charter school $/ADMw will drop.

General Fund Detail Budget - 1291 English Language Learners

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	1,298,059	1,531,569	1,596,622	1,617,211	1,617,211	1,617,211
Classified	516,578	575,732	746,403	760,195	760,195	760,195
Licensed Substitutes	90	94	-	-	-	-
Classified Substitutes	131	-	-	-	-	-
Licensed Temporary	6,710	19,702	15,609	55,609	55,609	55,609
Classified Temporary	11,860	4,198	11,427	21,427	21,427	21,427
Classified Overtime	13,048	8,043	10,448	10,448	10,448	10,448
Extra Duty Compensation	-	-	-	1,271	1,271	1,271
Insurance Opt Out	8,264	20,400	8,264	8,264	8,264	8,264
SALARIES & WAGES	**1,854,739**	**2,159,739**	**2,388,774**	**2,474,426**	**2,474,426**	**2,474,426**
PERS	530,341	723,821	738,923	725,297	725,297	725,297
Social Security	110,472	128,678	139,632	153,442	153,442	153,442
Medicare	25,834	30,096	32,656	35,576	35,576	35,576
Workers Compensation	7,116	8,518	10,405	11,385	11,385	11,385
Unemployment	1,986	2,014	2,252	2,464	2,464	2,464
Health Insurance	415,103	420,329	413,881	488,971	488,971	488,971
Life Insurance	493	540	607	814	814	814
TSA Exec ER Paid	21,858	24,311	21,650	25,050	25,050	25,050
Long Term Disability	3,795	5,093	2,950	3,392	3,392	3,392
FSA/HSA	10,391	13,783	13,583	18,400	18,400	18,400
TSA Classified ER Paid Health Insurance Option	7,522	6,722	9,674	6,980	6,980	6,980
BENEFITS	**1,134,910**	**1,363,907**	**1,386,214**	**1,471,771**	**1,471,771**	**1,471,771**
Professional Growth	-	9,108	-	-	-	-
Professional Instr. Services	27,138	35,697	40,000	6,000	6,000	6,000
Pupil Transp	68	-	-	10,000	10,000	10,000
Travel - In District	3,250	2,298	2,500	2,500	2,500	2,500
Travel - Out of District	14,352	10,854	16,000	16,000	16,000	16,000
Professional Services	7,481	15,592	27,300	77,300	77,300	77,300
Other Licensed Subs	36,589	48,207	200	200	200	200
Other Classified Subs	5,649	1,919	250	250	250	250
PURCHASED SERVICES	**94,526**	**123,675**	**86,250**	**112,250**	**112,250**	**112,250**
Supplies and Materials	11,275	6,787	45,000	50,400	50,400	50,400
Textbooks	40,709	39,469	60,000	15,000	15,000	15,000
Periodicals	99	-	400	-	-	-
Non-Consumables	8,144	16,640	20,000	10,000	10,000	10,000
Software	28,400	144,683	166,000	150,000	150,000	150,000
Hardware Under $5,000	-	7,008	4,000	5,000	5,000	5,000
SUPPLIES	**88,627**	**214,586**	**295,400**	**230,400**	**230,400**	**230,400**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	657	89	1,000	1,000	1,000	1,000
OTHER OBJECTS	**657**	**89**	**1,000**	**1,000**	**1,000**	**1,000**
ENGLISH LANGUAGE LEARNERS	**3,173,460**	**3,861,996**	**4,157,638**	**4,289,847**	**4,289,847**	**4,289,847**

General Fund Detail Budget - 1291 English Language Learners

1291 English Language Learners Continued

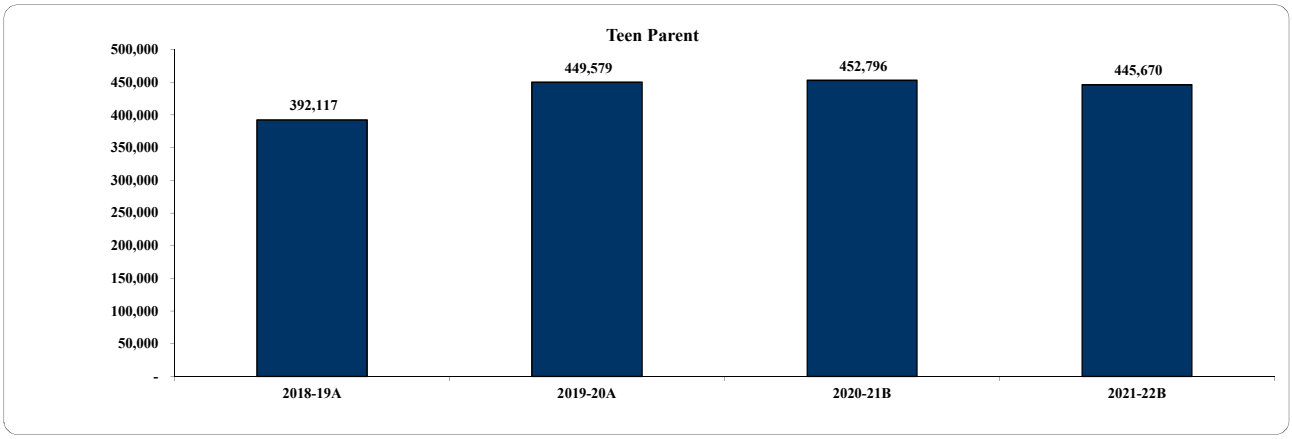


Across all funds, the FTE for FY21-22 is 46.62. In summary, the District's English as a Second Language (ESL) program represents FTE across all funds. English for Speakers of Other Languages (ESOL) endorsed teachers (21.02 FTE) are assigned to all elementary, middle, and high school locations based on the number of students at each location. Staff are focused 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 (16.88 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 receives additional support from a K-12 Teacher on Special Assignment (1.33 FTE) who supports the program in terms of language acquisition and program fidelity, staff training and support, and data analysis. There are 2.0 FTE Content Area Specialists. In addition, the ESL program pays for half of the teachers and assistants in the District's Dual Language program. Finally, the program employs Success Specialists (3.14 FTE) who provide direct support for students in the program and by helping them succeed in school. They also provide a much needed connection to the families of ESL students, which help support the work of the school by assisting parents at home with common school expectations. The District also supports 2.0 FTE Translators and 0.25 FTE Federal Programs Secretary.

The FY21-11 Budget of $4.28M is $0.132M higher, or 3.18%. This is mainly due to the contractual wage increases being partially offset by a decrease in the PERS rate and a slight decrease in software.

General Fund Detail Budget - 1292 Teen Parent

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	12,533	12,847	12,000	13,677	13,677	13,677
Classified	205,491	236,312	237,792	228,984	228,984	228,984
Classified Overtime	4,163	3,457	4,400	4,400	4,400	4,400
Insurance Opt Out	200	1,000	200	200	200	200
SALARIES & WAGES	**222,429**	**253,642**	**254,392**	**247,261**	**247,261**	**247,261**
PERS	53,846	72,415	71,895	63,012	63,012	63,012
Social Security	13,460	15,225	15,865	15,423	15,423	15,423
Medicare	3,148	3,561	3,710	3,607	3,607	3,607
Workers Compensation	888	912	1,182	1,149	1,149	1,149
Unemployment	223	252	256	249	249	249
Health Insurance	83,451	88,739	86,431	102,205	102,205	102,205
Life Insurance	72	89	110	124	124	124
TSA Exec ER Paid	4,944	5,545	6,100	4,700	4,700	4,700
Long Term Disability	438	587	413	261	261	261
FSA/HSA	2,302	1,302	2,200	1,800	1,800	1,800
TSA Classified ER Paid Health Insurance Option	3,765	3,090	4,790	1,429	1,429	1,429
BENEFITS	**166,535**	**191,716**	**192,954**	**193,960**	**193,960**	**193,960**
Travel - In District	732	-	250	250	250	250
Travel - Out of District	-	-	600	600	600	600
Other Licensed Subs	113	-	-	-	-	-
Other Classified Subs	2,309	3,643	1,500	1,500	1,500	1,500
PURCHASED SERVICES	**3,153**	**3,643**	**2,350**	**2,350**	**2,350**	**2,350**
Supplies and Materials	-	-	1,200	1,200	1,200	1,200
Non-Consumables	-	-	1,400	400	400	400
SUPPLIES	**-**	**-**	**2,600**	**1,600**	**1,600**	**1,600**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	-	578	500	500	500	500
OTHER OBJECTS	**-**	**578**	**500**	**500**	**500**	**500**
TEEN PARENT	**392,117**	**449,579**	**452,796**	**445,670**	**445,670**	**445,670**

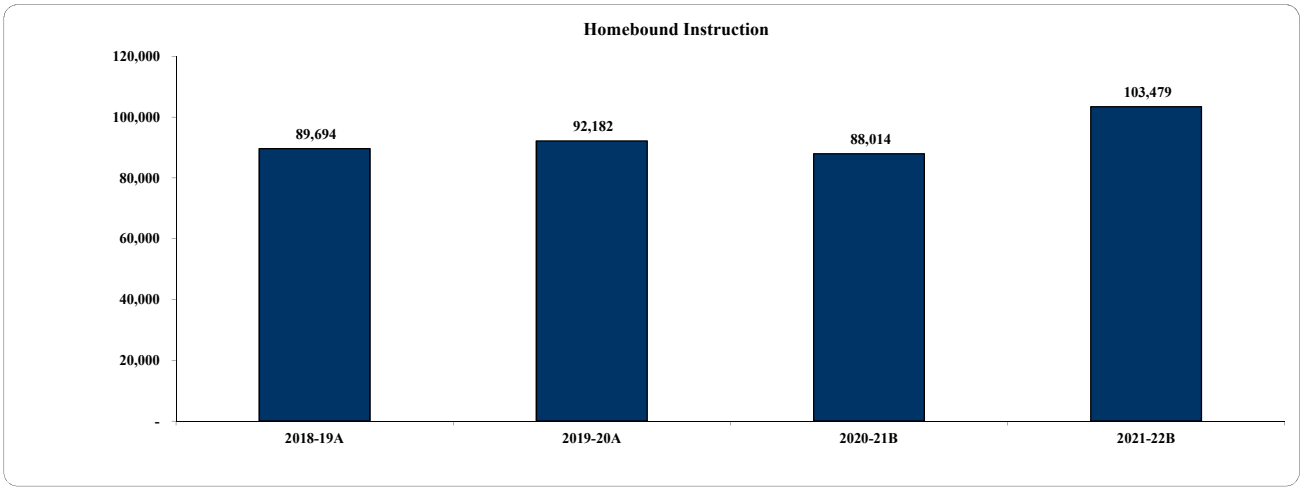


The Pregnant and Parenting Teen (PPT) program located at the North Medford High School Child Development Center (CDC) serves approximately 15-35 students and 15-35 babies a year (5.57 ADMr as of March, 2019). The PPT program serves students from school Districts across Southern Oregon and helps achieve 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 FY21-22 Budget is relatively flat when compared to the prior year. Total FTE is 6.95, which is equal to the prior year.

General Fund Detail Budget - 1295 Homebound Instruction

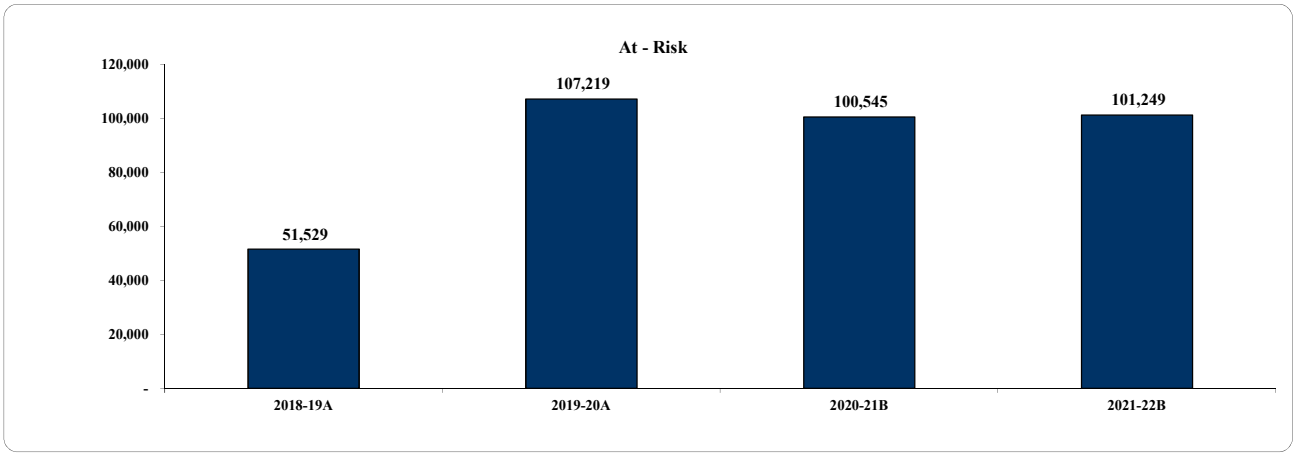
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Home Instruction	71,809	73,864	62,228	72,430	72,430	72,430
Insurance Opt Out	-	57	-	-	-	-
SALARIES & WAGES	**71,809**	**73,921**	**62,228**	**72,430**	**72,430**	**72,430**
PERS	9,627	8,144	19,167	20,797	20,797	20,797
Social Security	4,429	4,571	3,858	4,491	4,491	4,491
Medicare	1,036	1,069	902	1,050	1,050	1,050
Workers Compensation	247	1,269	287	335	335	335
TSA - ER Paid	1	2	-	2,100	2,100	2,100
Long Term Disability	-	-	309	404	404	404
FSA/HSA	-	-	-	600	600	600
TSA Classified ER Paid Health Insurance Option	127	139	-	-	-	-
BENEFITS	**15,539**	**15,268**	**24,586**	**29,849**	**29,849**	**29,849**
Travel - In District	1,557	2,101	1,200	1,200	1,200	1,200
Other Licensed Subs	788	705	-	-	-	-
Other Classified Subs	-	187	-	-	-	-
PURCHASED SERVICES	**2,345**	**2,993**	**1,200**	**1,200**	**1,200**	**1,200**
SUPPLIES	**-**	**-**	**-**	**-**	**-**	**-**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
OTHER OBJECTS	**-**	**-**	**-**	**-**	**-**	**-**
HOMEBOUND INSTRUCTION	**89,694**	**92,182**	**88,014**	**103,479**	**103,479**	**103,479**



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 FY21-22 is projected to be $15.4K higher than FY20-21. 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 to homebound instruction, which fluctuates throughout the year.

General Fund Detail Budget - 1297 At-Risk

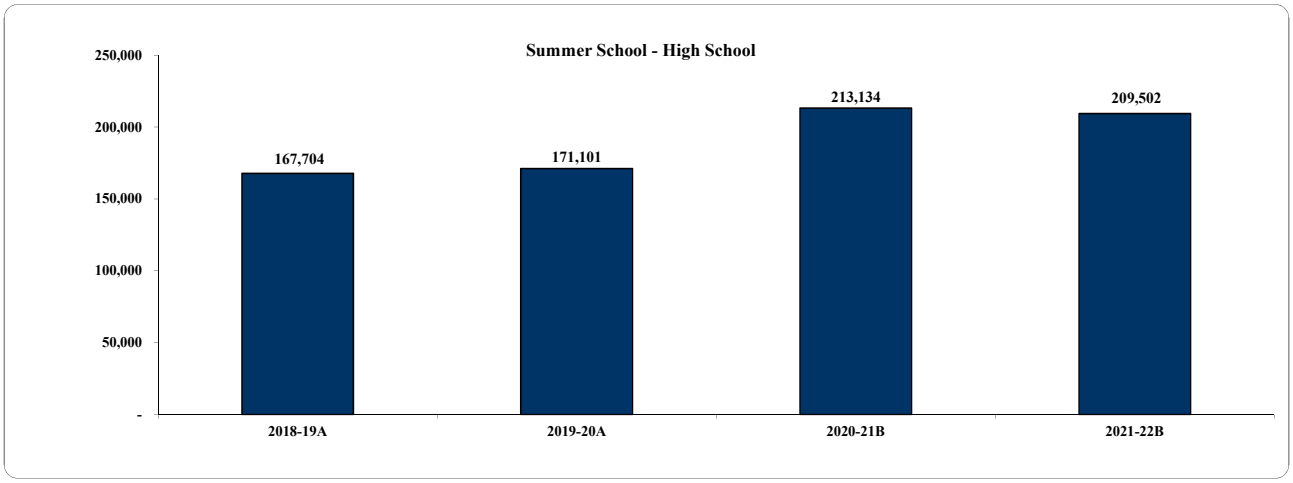
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	9,108	9,471	9,060	9,192	9,192	9,192
Licensed Temporary	-	8,173	6,465	6,465	6,465	6,465
Classified Temporary	-	1,424	-	-	-	-
Classified Overtime	-	3	-	-	-	-
Insurance Opt Out	-	200	-	-	-	-
SALARIES & WAGES	**9,108**	**19,270**	**15,525**	**15,657**	**15,657**	**15,657**
PERS	5,481	5,985	3,446	3,222	3,222	3,222
Social Security	1,239	1,148	963	971	971	971
Medicare	290	269	225	227	227	227
Workers Compensation	67	87	72	72	72	72
Unemployment	20	19	16	16	16	16
Health Insurance	-	5,110	4,866	5,330	5,330	5,330
Life Insurance	4	3	14	14	14	14
TSA Exec ER Paid	155	157	150	600	600	600
Long Term Disability	16	21	95	53	53	53
FSA/HSA	-	-	-	-	-	-
TSA Classified ER Paid Health Insurance Option	150	150	175	88	88	88
BENEFITS	**7,421**	**12,949**	**10,020**	**10,592**	**10,592**	**10,592**
Professional Services	35,000	75,000	75,000	75,000	75,000	75,000
PURCHASED SERVICES	**35,000**	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**
SUPPLIES	**-**	**-**	**-**	**-**	**-**	**-**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
OTHER OBJECTS	**-**	**-**	**-**	**-**	**-**	**-**
AT-RISK	**51,529**	**107,219**	**100,545**	**101,249**	**101,249**	**101,249**



The At Risk function provides instruction 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 recieves Measure 98, Title and ESSER grant funds. FY21-22 spending remains flat to the prior year. Staffing remains flat at 0.25 FTE.

General Fund Detail Budget - 1430 Summer School - High School

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	262	-	-	-	-	-
Licensed Temporary	94,339	93,258	128,871	128,871	128,871	128,871
Classified Temporary	25,717	25,754	44,901	44,901	44,901	44,901
Classified Overtime	1,652	798	-	-	-	-
Insurance Opt Out	93	781	93	93	93	93
SALARIES & WAGES	**122,063**	**120,590**	**173,865**	**173,865**	**173,865**	**173,865**
PERS	35,148	39,718	23,741	21,359	21,359	21,359
Social Security	7,548	7,445	10,780	10,780	10,780	10,780
Medicare	1,765	1,741	2,521	2,521	2,521	2,521
Workers Compensation	524	485	803	803	803	803
Unemployment	124	121	174	174	174	174
Health Insurance	172	835	-	-	-	-
TSA Exec ER Paid	32	53	-	-	-	-
BENEFITS	**45,315**	**50,402**	**38,019**	**35,637**	**35,637**	**35,637**
Pupil Transportation OTHTS	-	-	1,000	-	-	-
PURCHASED SERVICES	**-**	**-**	**1,000**	**-**	**-**	**-**
Supplies and Materials	326	109	250	-	-	-
SUPPLIES	**326**	**109**	**250**	**-**	**-**	**-**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
OTHER OBJECTS	**-**	**-**	**-**	**-**	**-**	**-**
SUMMER SCHOOL-HIGH SCHOOL	**167,704**	**171,101**	**213,134**	**209,502**	**209,502**	**209,502**



The budget for summer school for FY21-22 is essentially flat to the prior year. 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 was 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 2 week period provided for incoming freshman students who are 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.

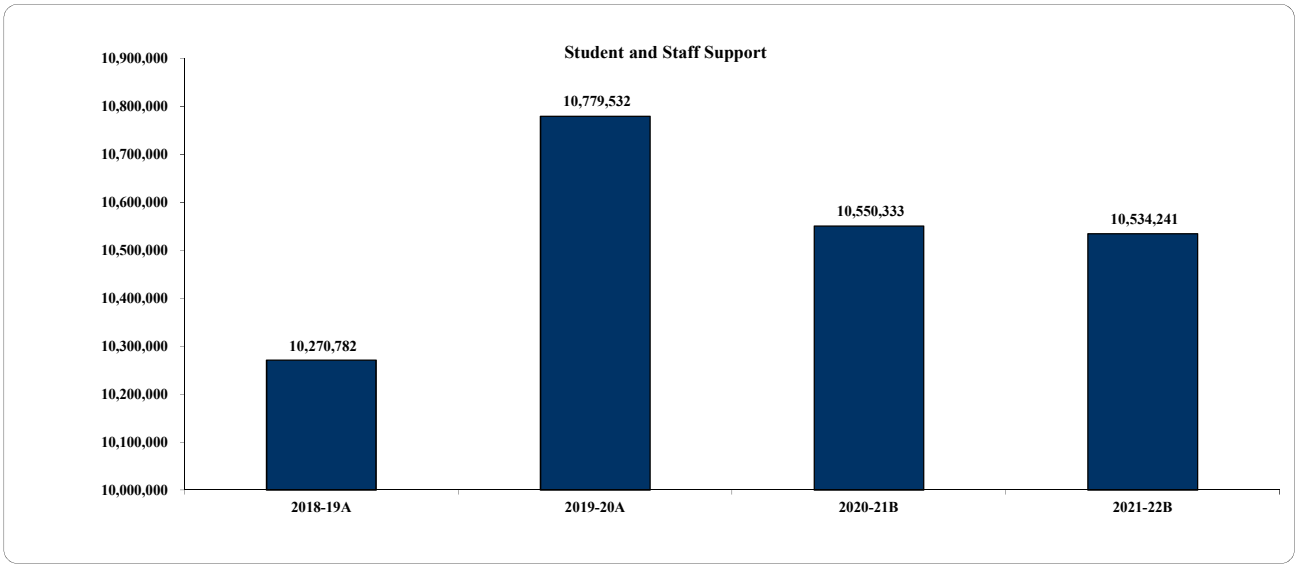
Highly qualified licensed staff deliver instruction based on student needs, preparing students for regular school year courses and developing much needed study skills. There is no FTE in this function, but is staffed with existing employees who also choose to work during the summer. There will be administrative presence during the summer programs on 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.

As previously noted, one of the focuses of summer school is to assist students in the completion of graduation requirements. In 2018-19 there were 17 students who were able to complete their graduation requirements, in 2017-18 summer school there were 16 students who graduated, and in 2016-17 there were 15 students who graduated.

General Fund Expenditures - Student and Staff Support Functions

DIRECT INSTRUCTION SUPPORT	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Attendance	120,126	128,394	161,126	62,171	62,171	62,171
Student Resource Officers	220,314	220,000	220,000	220,000	220,000	220,000
Office of the Dean	526,377	555,127	573,858	602,664	602,664	602,664
Counseling	1,129,576	1,097,915	1,213,899	1,220,919	1,220,919	1,220,919
Nursing	687,247	688,552	820,892	866,425	866,425	866,425
Psychological Services	2,029,270	1,992,876	1,365,697	1,283,832	1,283,832	1,283,832
Speech & Audiology	2,256,109	2,473,122	2,573,816	2,628,838	2,628,838	2,628,838
Occupational Therapy	22,038	21,516	53,069	25,799	25,799	25,799
General Student Support	524,453	684,286	277,093	259,159	259,159	259,159
Student Wellness	-	-	242,015	343,149	343,149	343,149
DIRECT INSTRUCTION SUPPORT	**7,515,509**	**7,861,787**	**7,501,466**	**7,512,958**	**7,512,958**	**7,512,958**

DIRECT STAFF SUPPORT	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Improvement of Instruction - Media	131,001	226,840	145,643	163,955	163,955	163,955
Instructional Development	41,971	34,155	45,000	66,250	66,250	66,250
Curriculum Development	298,519	311,501	554,906	671,982	671,982	671,982
Instructional Media Services	171,489	192,541	205,886	131,100	131,100	131,100
School Libraries	1,715,924	1,733,400	1,815,190	1,653,572	1,653,572	1,653,572
Audiovisual Services	9,937	3,736	11,650	10,384	10,384	10,384
Instructional Staff Development	386,432	415,572	270,592	324,041	324,041	324,041
DIRECT STAFF SUPPORT	**2,755,273**	**2,917,746**	**3,048,867**	**3,021,283**	**3,021,283**	**3,021,283**
TOTAL DIRECT INSTRUCTION SUPPORT	**10,270,782**	**10,779,532**	**10,550,333**	**10,534,241**	**10,534,241**	**10,534,241**

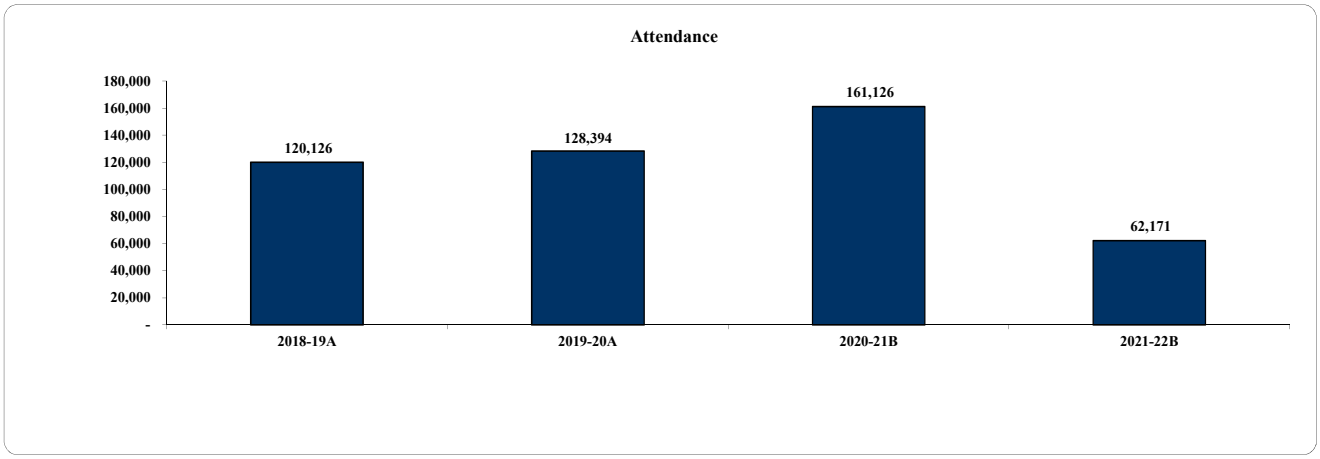


Spending for the Student and Staff Support functions are budgeted at $10.5M for the FY21-22 Budget, down $0.016M -(0.15%) from the FY20-22 Budget. Across all funding sources, staffing across all funds for the FY21-22 Budget is 99.67 FTE

Variances are mostly due to contractual wage increases, the PERS rate decrease, and a move of 3.0 FTE to the ESSER III grant. Spending variances compared to the prior year's Budget for each function are described in the following pages.

General Fund Detail Budget - 2112 Attendance

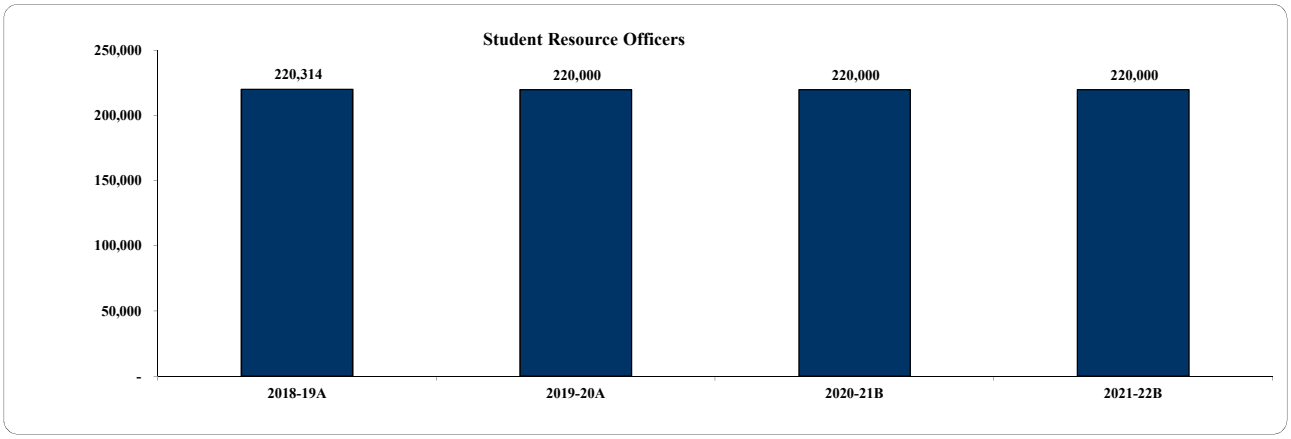
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	56,441	56,842	59,237	-	-	-
Classified Temporary	-	-	14,049	14,049	14,049	14,049
Classified Overtime	453	45	-	500	500	500
Insurance Opt Out	4,479	300	4,479	4,479	4,479	4,479
SALARIES & WAGES	**61,373**	**57,187**	**77,765**	**19,028**	**19,028**	**19,028**
PERS	14,485	11,191	20,292	2,338	2,338	2,338
Social Security	3,805	3,519	4,821	1,180	1,180	1,180
Medicare	890	823	1,128	276	276	276
Workers Compensation	227	226	359	88	88	88
Unemployment	59	57	78	19	19	19
Health Insurance	-	10,684	12,362	-	-	-
Life Insurance	34	24	28	-	-	-
TSA Exec ER Paid	2,200	2,350	2,200	-	-	-
Long Term Disability	98	132	44	-	-	-
FSA/HSA	-	3,200	3,200	-	-	-
TSA Classified ER Paid Health Insurance Option	521	425	400	-	-	-
BENEFITS	**22,320**	**32,632**	**44,911**	**3,900**	**3,900**	**3,900**
Travel - In District	234	475	250	-	-	-
Professional Services	36,200	38,100	38,200	39,243	39,243	39,243
PURCHASED SERVICES	**36,434**	**38,575**	**38,450**	**39,243**	**39,243**	**39,243**
SUPPLIES	**-**	**-**	**-**	**-**	**-**	**-**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
OTHER OBJECTS	**-**	**-**	**-**	**-**	**-**	**-**
ATTENDANCE	**120,126**	**128,394**	**161,126**	**62,171**	**62,171**	**62,171**



The Medford School District has 2.0 FTE focused on secondary attendance support. This FTE was moved to the ESSER III grant. These attendance specialists make visits to truant students' homes and may serve citations as needed. This function also has $39K in purchased services for the Attention to Attendance program (A2A) which assists schools in setting up an electronic systematic program for notifications to students and families in regard to absences. Spending for this function remains flat at 2.0 FTE to the prior year.

General Fund Detail Budget - 2115 Student Resource Officers

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
SALARIES & WAGES	-	-				-
BENEFITS	-	-	-			-
Professional Services	220,000	220,000	220,000	220,000	220,000	220,000
PURCHASED SERVICES	**220,314**	**220,000**	**220,000**	**220,000**	**220,000**	**220,000**
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
COMMUNITY SERVICE OFFICERS	**220,314**	**220,000**	**220,000**	**220,000**	**220,000**	**220,000**



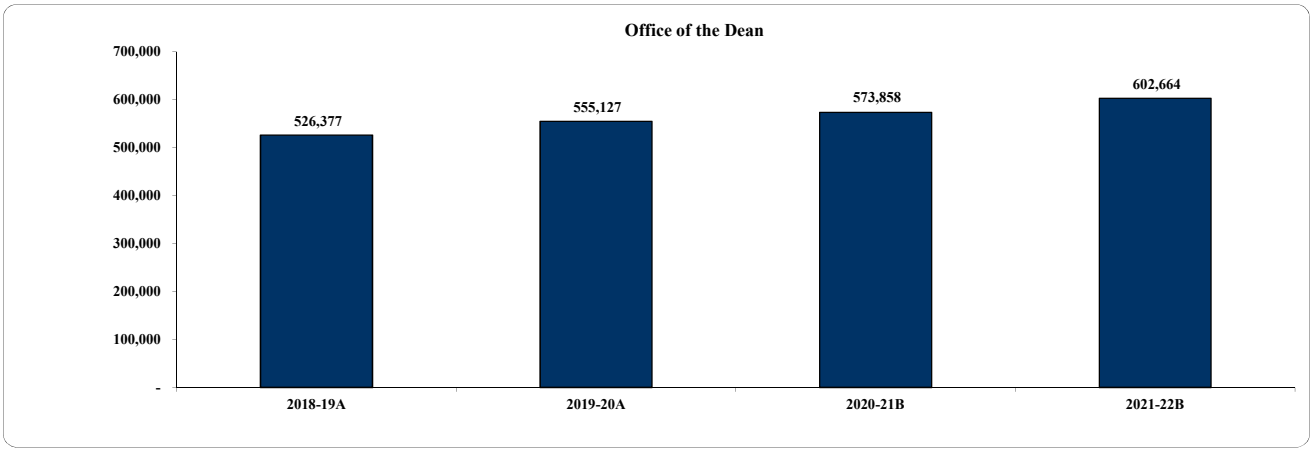
This function provides law enforcement support for enhancing student safety in partnership with the Medford Police Department (MPD) Student Resource Officers (SROs). Spending for the FY18-19 year was $150K higher than prior years due to the addition of one officer at $140K (with benefits) and the depreciation 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. With the addition of one officer in FY18-19 the District will have a total of five (5) full time SRO's.

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 Medford school location. The District also works closely with the Jacksonville Police Department, Jackson County Sherriff'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 FY21-22 school year we plan to keep the SRO budget and allocations the same.

General Fund Detail Budget - 2121 Office of the Dean

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	285,887	299,993	328,839	342,396	342,396	342,396
Licensed Temporary	-	-	109	109	109	109
Classified Temporary	1,961	-	-	-	-	-
Extra Duty Compensation	42,316	43,741	33,390	33,832	33,832	33,832
Insurance Opt Out	2,200	2,400	2,200	2,200	2,200	2,200
SALARIES & WAGES	**332,364**	**346,134**	**364,538**	**378,537**	**378,537**	**378,537**
PERS	102,036	120,027	125,996	117,391	117,391	117,391
Social Security	19,918	20,749	22,601	23,469	23,469	23,469
Medicare	4,658	4,853	5,286	5,489	5,489	5,489
Workers Compensation	1,104	1,055	1,684	1,749	1,749	1,749
Unemployment	331	346	365	379	379	379
Health Insurance	63,494	56,379	48,601	66,805	66,805	66,805
Life Insurance	57	55	55	55	55	55
TSA Exec ER Paid	1,187	1,200	1,200	2,000	2,000	2,000
Long Term Disability	628	842	632	291	291	291
FSA/HSA	600	2,200	2,200	5,600	5,600	5,600
TSA Classified ER Paid Health Insurance Option	-	-	700	900	900	900
BENEFITS	**194,012**	**207,706**	**209,320**	**224,128**	**224,128**	**224,128**
Other Licensed Subs	-	1,057	-	-	-	-
PURCHASED SERVICES	**-**	**1,057**	**-**	**-**	**-**	**-**
SUPPLIES	**-**	**-**	**-**	**-**	**-**	**-**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	-	230	-	-	-	-
OTHER OBJECTS	**-**	**230**	**-**	**-**	**-**	**-**
OFFICE OF THE DEAN	**526,377**	**555,127**	**573,858**	**602,664**	**602,664**	**602,664**

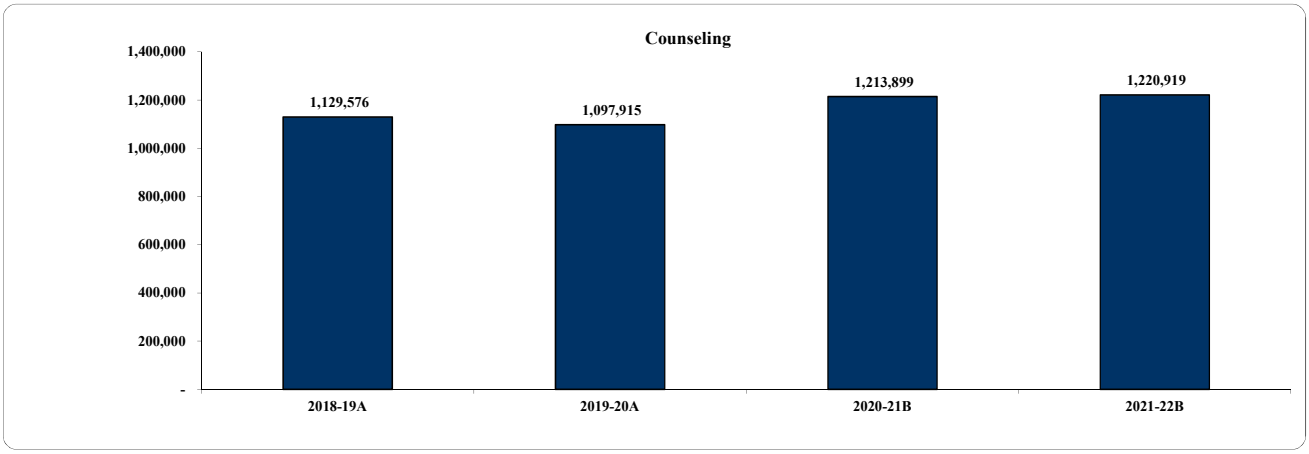


The budget for Office of the Dean is $0.6M, an increase of $28K (5.0%) due to contractual wage increases.

During the critical developmental stages in middle school, highly qualified student deans are utilized to maintain a safe and orderly educational environment. Deans (two per middle school) are involved in student interventions and provide communication links to the home. They also provide much needed supervision during school and after-hours at school events. Staffing FTE remains flat for FY21-22 at 4.0 FTE.

General Fund Detail Budget - 2122 Counseling

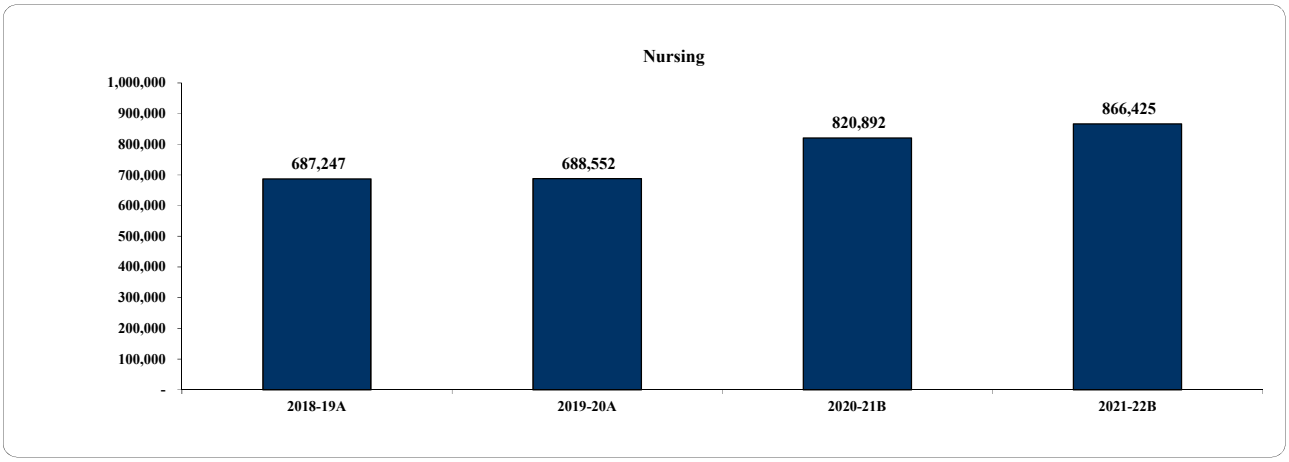
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	546,340	534,718	604,826	635,396	635,396	635,396
Classified	97,622	63,263	68,793	37,903	37,903	37,903
Licensed Substitutes	124	-	-	-	-	-
Licensed Temporary	1,681	144	-	-	-	-
Classified Temporary	-	-	-	-	-	-
Classified Overtime	394	614	11	11	11	11
Extra Duty Compensation	51,793	54,779	55,953	55,506	55,506	55,506
Insurance Opt Out	600	500	600	600	600	600
SALARIES & WAGES	**698,554**	**654,018**	**730,184**	**729,416**	**729,416**	**729,416**
PERS	195,907	219,970	250,104	227,847	227,847	227,847
Social Security	42,173	39,631	45,271	45,224	45,224	45,224
Medicare	9,863	9,269	10,588	10,577	10,577	10,577
Workers Compensation	2,441	2,177	3,373	3,370	3,370	3,370
Unemployment	699	654	730	729	729	729
Health Insurance	156,569	150,989	147,033	174,373	174,373	174,373
Life Insurance	177	142	203	152	152	152
TSA Exec ER Paid	4,928	2,359	4,900	5,350	5,350	5,350
Long Term Disability	1,369	1,838	1,061	744	744	744
FSA/HSA	8,400	10,600	8,400	8,400	8,400	8,400
TSA Classified ER Paid Health Insurance Option	600	79	1,450	1,338	1,338	1,338
BENEFITS	**423,126**	**437,707**	**473,114**	**478,103**	**478,103**	**478,103**
Professional Growth	67	-	400	400	400	400
Rental	3,652	2,785	3,000	3,000	3,000	3,000
Travel - Out of District	781	963	2,700	7,000	7,000	7,000
Professional Services	498	-	-	-	-	-
PURCHASED SERVICES	**4,998**	**3,748**	**6,100**	**10,400**	**10,400**	**10,400**
Supplies and Materials	2,898	2,441	4,500	3,000	3,000	3,000
SUPPLIES	**2,898**	**2,441**	**4,500**	**3,000**	**3,000**	**3,000**
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
COUNSELING	**1,129,576**	**1,097,915**	**1,213,899**	**1,220,919**	**1,220,919**	**1,220,919**



The Counseling function includes staff, services, and materials used for high school student academic guidance counseling in the Student Services Centers. FY21-22 spending is relatively flat to the prior year. Total staffing remains flat at 10.5 FTE.

General Fund Detail Budget - 2134 Nursing

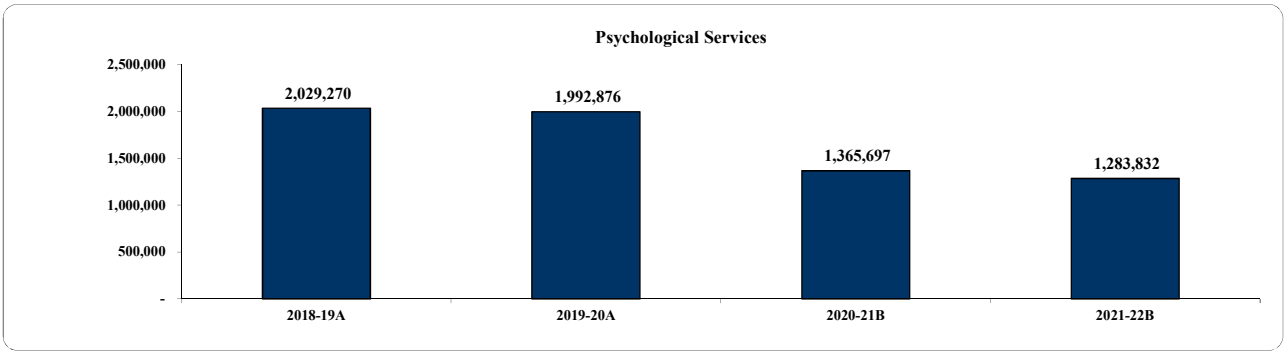
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	359,527	346,159	397,318	378,167	378,167	378,167
Classified	77,271	80,552	108,505	114,439	114,439	114,439
Licensed Temporary	-	199	-	-	-	-
Classified Overtime	425	102	-	-	-	-
Extra Duty Compensation	-	-	-	22,980	22,980	22,980
Insurance Opt Out	2,400	2,400	2,400	2,400	2,400	2,400
SALARIES & WAGES	**439,623**	**429,411**	**508,224**	**517,986**	**517,986**	**517,986**
PERS	113,103	120,916	164,469	162,178	162,178	162,178
Social Security	26,755	26,215	31,510	32,115	32,115	32,115
Medicare	6,257	6,131	7,369	7,511	7,511	7,511
Workers Compensation	1,510	3,526	2,348	2,393	2,393	2,393
Unemployment	439	429	508	518	518	518
Health Insurance	71,350	81,936	80,993	108,031	108,031	108,031
Life Insurance	121	97	152	262	262	262
TSA Exec ER Paid	7,000	4,700	7,000	10,100	10,100	10,100
Long Term Disability	910	1,222	576	2,295	2,295	2,295
FSA/HSA	1,800	4,400	2,800	7,200	7,200	7,200
TSA Classified ER Paid Health Insurance Option	1,058	1,313	543	936	936	936
BENEFITS	**230,303**	**250,886**	**298,268**	**333,539**	**333,539**	**333,539**
Travel - In District	3,150	2,856	3,000	3,000	3,000	3,000
Travel - Out of District	-	380	-	-	-	-
Training - In District	-	279	-	-	-	-
PURCHASED SERVICES	**3,150**	**3,515**	**3,000**	**3,000**	**3,000**	**3,000**
Supplies and Materials	13,158	4,530	11,101	11,600	11,600	11,600
SUPPLIES	**13,892**	**4,530**	**11,101**	**11,600**	**11,600**	**11,600**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	279	209	300	300	300	300
OTHER OBJECTS	**279**	**209**	**300**	**300**	**300**	**300**
NURSING	**687,247**	**688,552**	**820,892**	**866,425**	**866,425**	**866,425**



The FY21-22 Budget includes spending of $0.86M, $0.045K (5.55%) higher than the FY20-21 Budget primarily due to contractual wage increases. This function is for nursing activities, which are non-instructional, such as health assessments and treatment of minor injuries. FTE for FY21-22 remains flat to the FY20-21 Amended Budget at 8.44 FTE.

General Fund Detail Budget - 2140 Psychological Services

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	787,148	869,013	460,172	460,357	460,357	460,357
Classified	81,723	61,869	31,587	30,784	30,784	30,784
Licensed Temporary	11,367	6,829	10,612	636	636	636
Classified Temporary	-	6,355	1,000	1,000	1,000	1,000
Classified Overtime	6,191	153	-	-	-	-
Extra Duty Compensation	32,053	72,666	50,881	30,629	30,629	30,629
Insurance Opt Out	4,754	2,400	4,754	4,754	4,754	4,754
SALARIES & WAGES	**923,236**	**1,019,285**	**559,006**	**528,158**	**528,158**	**528,158**
PERS	280,351	350,736	259,779	170,756	170,756	170,756
Social Security	56,168	61,673	40,501	32,746	32,746	32,746
Medicare	13,136	14,423	9,472	7,658	7,658	7,658
Workers Compensation	5,163	4,110	3,018	2,440	2,440	2,440
Unemployment	921	1,020	879	528	528	528
Health Insurance	163,117	203,836	83,840	90,719	90,719	90,719
Life Insurance	223	223	290	483	483	483
TSA Exec ER Paid	4,454	3,832	6,200	22,100	22,100	22,100
Long Term Disability	2,612	3,505	6,442	4,068	4,068	4,068
FSA/HSA	3,400	9,000	(800)	-	-	-
TSA Classified ER Paid Health Insurance Option	1,775	811	2,071	1,675	1,675	1,675
BENEFITS	**531,320**	**653,170**	**411,691**	**333,173**	**333,173**	**333,173**
Professional Instr. Services	541,621	293,657	25,000	25,000	25,000	25,000
Travel - In District	3,367	2,890	-	-	-	-
Travel - Out of District	6,546	2,215	-	-	-	-
Professional Services	-	-	350,000	375,000	375,000	375,000
Other Licensed Subs	-	470	-	-	-	-
Other Classified Subs	573	-	-	-	-	-
PURCHASED SERVICES	**552,108**	**299,232**	**375,000**	**400,000**	**400,000**	**400,000**
Supplies and Materials	20,418	21,011	20,000	20,000	20,000	20,000
Non-Consumables	1,980	-	-	2,500	2,500	2,500
Software	209	18	-	-	-	-
SUPPLIES	**22,607**	**21,190**	**20,000**	**22,500**	**22,500**	**22,500**
PSYCHOLOGICAL SERVICES	**2,029,270**	**1,992,876**	**1,365,697**	**1,283,832**	**1,283,832**	**1,283,832**



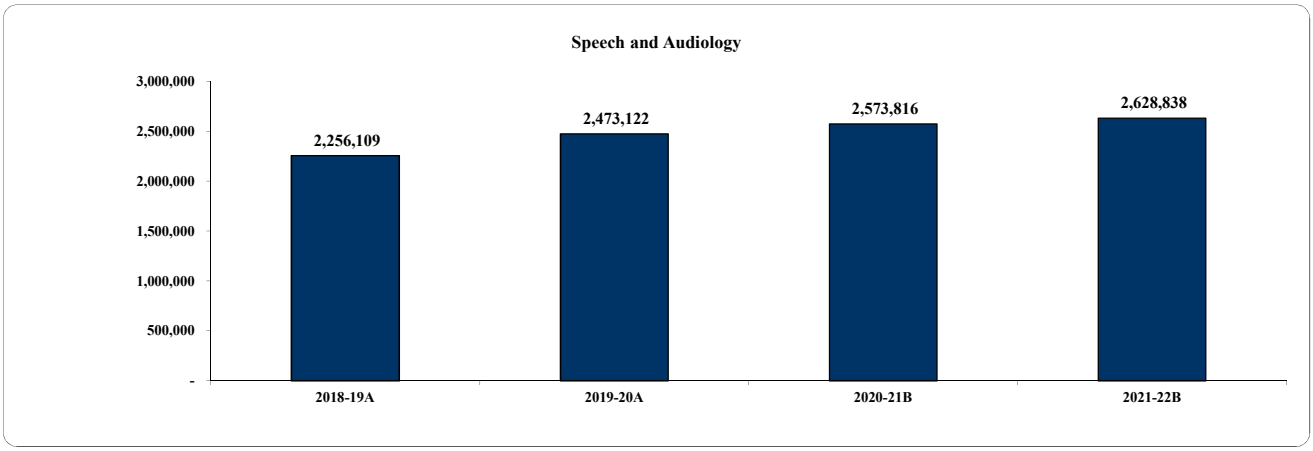
The Psychological Services function includes evaluation of students to identify a disability and the need for Special Education across the District. Responsibilities include activities related to testing, interpreting results, and consulting with school teams to provide interventions and strategies.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

The FY21-22 Budget of $1.2M is -$0.081M (-5.9%) lower than the FY20-21 Budget, mainly due to lower employer PERS contribution rates. A portion of the Family Solutions Contract ($375K) is housed in this department and is on the Professional Instructional Services line. In addition to this money there is also $180K in the Measure 98 fund. The Check and Connect Mentor Program is in this function and is an evidence-based intervention program that pairs a trained adult mentor with students who are at-risk of dropping out of school.

Across all funds, the FTE is a total of 7.88.

General Fund Detail Budget - 2150 Speech and Audiology

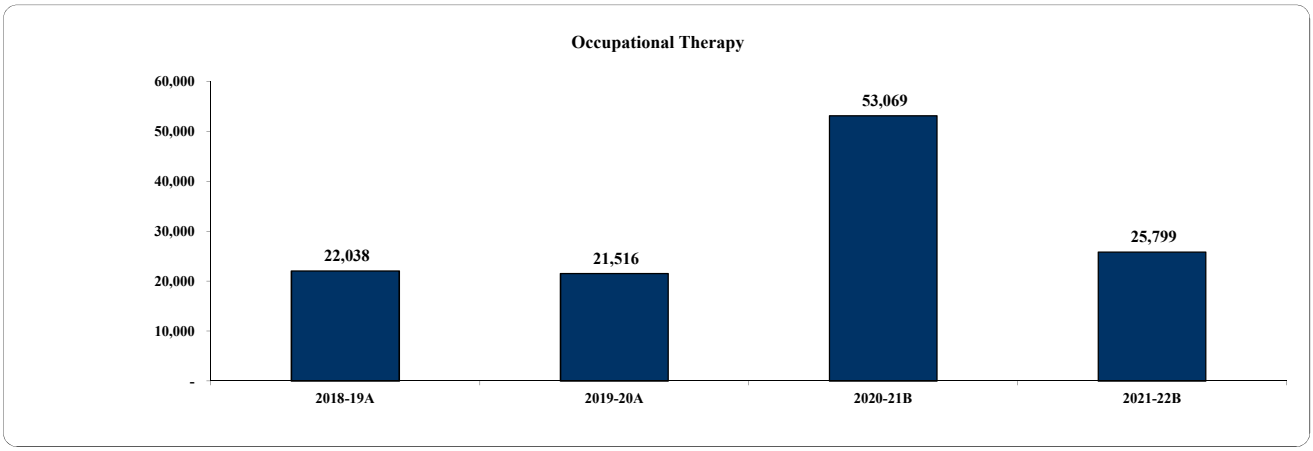
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	596,028	721,593	820,494	653,734	653,734	653,734
Classified	338,719	337,447	386,697	413,187	413,187	413,187
Licensed Temporary	2,412	751	15,472	472	472	472
Classified Temporary	3,293	3,353	-	-	-	-
Classified Overtime	1,330	52	-	-	-	-
Extra Duty Compensation	16,544	18,623	21,698	80,655	80,655	80,655
SALARIES & WAGES	**958,327**	**1,081,820**	**1,244,362**	**1,148,049**	**1,148,049**	**1,148,049**
PERS	249,329	360,863	400,200	354,488	354,488	354,488
Social Security	53,772	60,233	76,220	71,179	71,179	71,179
Medicare	12,576	14,087	17,826	16,647	16,647	16,647
Workers Compensation	3,384	4,832	5,680	5,304	5,304	5,304
Unemployment	935	1,081	1,229	1,148	1,148	1,148
Health Insurance	244,374	275,402	248,243	267,761	267,761	267,761
Life Insurance	276	260	359	538	538	538
TSA Exec ER Paid	8,574	8,647	10,300	31,400	31,400	31,400
Long Term Disability	1,830	2,456	2,753	3,460	3,460	3,460
FSA/HSA	5,800	9,700	9,700	20,800	20,800	20,800
TSA Classified ER Paid Health Insurance Option	5,124	5,260	6,445	3,464	3,464	3,464
BENEFITS	**585,974**	**742,820**	**778,954**	**776,190**	**776,190**	**776,190**
Professional Instr. Services	703,886	637,613	542,000	700,000	700,000	700,000
Other Classified Subs	-	3,089	-	-	-	-
PURCHASED SERVICES	**704,172**	**640,762**	**542,000**	**700,000**	**700,000**	**700,000**
Supplies and Materials	6,572	5,692	5,500	3,600	3,600	3,600
Non-Consumables	1,065	-	1,000	1,000	1,000	1,000
Software	-	2,028	2,000	-	-	-
SUPPLIES	**7,637**	**7,721**	**8,500**	**4,600**	**4,600**	**4,600**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
OTHER OBJECTS	**-**	**-**	**-**	**-**	**-**	**-**
SPEECH AND AUDIOLOGY	**2,256,109**	**2,473,122**	**2,573,816**	**2,628,838**	**2,628,838**	**2,628,838**



The Speech and Audiology function 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 ($700K) for online speech and language services. The FY21-22 Budget is $2.6M, $55K (2.14%) higher than the FY20-21 Budget. Staffing and contracted services fluctuates based on the ability to recruit qualified staff. This function includes a contract with Presence Learning for $700K (in Professional Instructional Services). Staffing for FY21-22 is 22.4 FTE across all funds.

General Fund Detail Budget - 2160 Occupational Therapy/Autism Spectrum

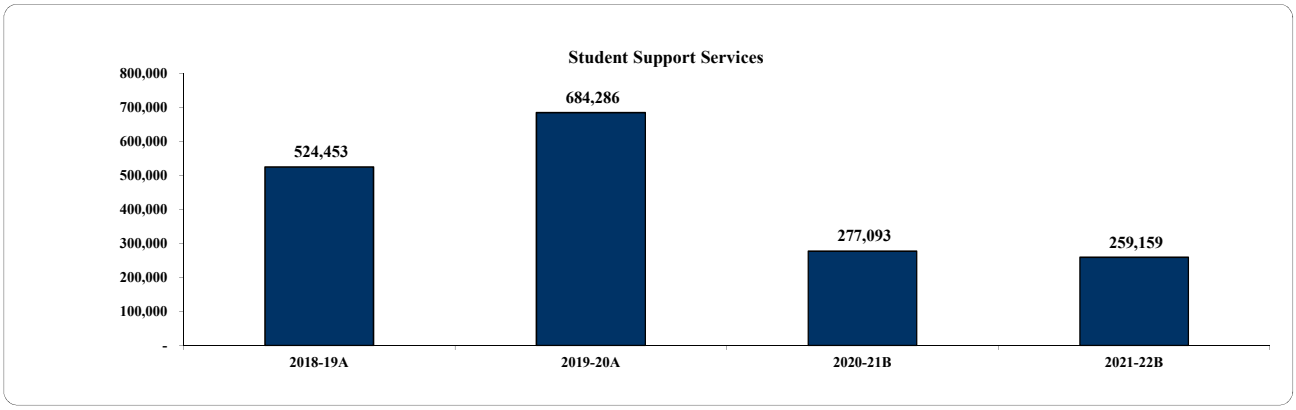
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	-	-		-	-	-
Classified	13,780	14,060	14,424	15,032	15,032	15,032
Classified Overtime	20	56	-	-	-	-
Extra Duty Compensation	-	-	606	-	-	-
Insurance Opt Out	1,309	1,218	1,309	1,309	1,309	1,309
SALARIES & WAGES	**15,110**	**15,334**	**16,339**	**16,341**	**16,341**	**16,341**
PERS	3,712	4,332	19,203	4,014	4,014	4,014
Social Security	937	951	3,760	1,013	1,013	1,013
Medicare	219	222	879	237	237	237
Workers Compensation	45	53	280	75	75	75
Unemployment	14	15	61	16	16	16
Health Insurance	-	-	11,861	2,100	2,100	2,100
Life Insurance	7	7	14	14	14	14
TSA Exec ER Paid	300	300	300	600	600	600
Long Term Disability	-	-	233	138	138	138
FSA/HSA	-	-	-	-	-	-
TSA Classified ER Paid Health Insurance Option	500	300	140	50	50	50
BENEFITS	**5,734**	**6,181**	**36,731**	**8,258**	**8,258**	**8,258**
Travel - In District	708	-	-	-	-	-
PURCHASED SERVICES	**708**	**-**	**-**	**-**	**-**	**-**
Supplies and Materials	390	-	-	1,200	1,200	1,200
Software	96	-	-	-	-	-
SUPPLIES	**486**	**-**	**-**	**1,200**	**1,200**	**1,200**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
OTHER OBJECTS	**-**	**-**	**-**	**-**	**-**	**-**
SPEECH AND AUDIOLOGY	**22,038**	**21,516**	**53,069**	**25,799**	**25,799**	**25,799**



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 2.94, which is flat to the FY20-21 amended budget. The budget for FY21 is -$0.027M lower than the prior year, mainly due to lower employer PERS contribution rates.

General Fund Detail Budget - 2190 Student Support Services

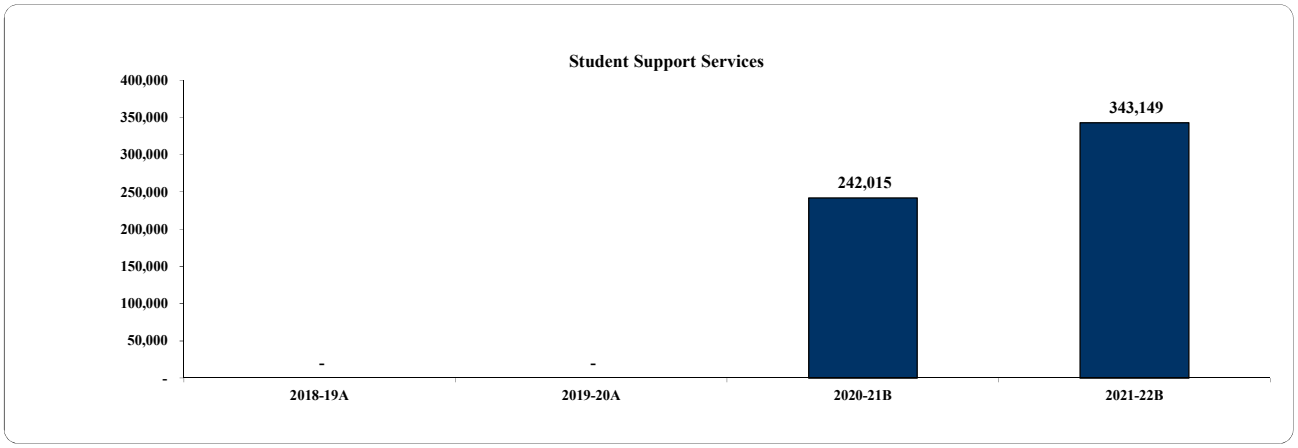
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	(1,072)	44,806	-	-	-	-
Classified	77,189	136,359	23,700	25,630	25,630	25,630
Administrators Salaries	125,470	143,507	108,192	112,600	112,600	112,600
Licensed Temporary	6,010	-	36	36	36	36
Classified Temporary	(410)	3,942	1,587	1,587	1,587	1,587
Classified Overtime	8,111	3,804	-	-	-	-
Extra Duty Compensation	-	-	521	521	521	521
Insurance Opt Out	1,133	1,400	1,133	1,133	1,133	1,133
SALARIES & WAGES	**216,430**	**333,819**	**135,170**	**141,507**	**141,507**	**141,507**
PERS	57,935	98,132	39,296	35,363	35,363	35,363
Social Security	12,976	19,836	8,827	8,773	8,773	8,773
Medicare	3,035	4,639	2,064	2,052	2,052	2,052
Workers Compensation	939	1,197	655	654	654	654
Unemployment	218	334	142	142	142	142
Health Insurance	36,514	55,468	21,713	26,121	26,121	26,121
Life Insurance	110	102	28	14	14	14
TSA Exec ER Paid	9,413	10,012	7,000	3,000	3,000	3,000
Long Term Disability	584	784	123	233	233	233
FSA/HSA	1,200	2,200	-	-	-	-
TSA Classified ER Paid Health Insurance Option	848	3,145	1,300	800	800	800
BENEFITS	**123,772**	**195,849**	**81,148**	**77,152**	**77,152**	**77,152**
Professional Instr. Services	113,701	126,814	-	-	-	-
Rental	630	570	375	-	-	-
Pupil Transportation	-	243	-	-	-	-
Travel - In District	455	163	100	10,000	10,000	10,000
Travel - Out of District	2,425	688	2,000	4,000	4,000	4,000
Tuition	20,000	5,000	18,000	5,000	5,000	5,000
Legal	7,540	4,343	10,000	10,000	10,000	10,000
Professional Services	744	-	-	-	-	-
Other Licensed Subs	810	1,409	-	-	-	-
Other Classified Subs	5,015	651	-	-	-	-
PURCHASED SERVICES	**151,320**	**139,881**	**30,475**	**29,000**	**29,000**	**29,000**
Supplies and Materials	28,737	13,824	21,500	5,000	5,000	5,000
Periodicals	100	-	250	-	-	-
Software	3,500	119	250	500	500	500
Hardware Under $5000	-	-	7,500	5,000	5,000	5,000
SUPPLIES	**32,337**	**13,943**	**29,500**	**10,500**	**10,500**	**10,500**
Dues/Fees/Memberships	595	795	800	1,000	1,000	1,000
OTHER OBJECTS	**595**	**795**	**800**	**1,000**	**1,000**	**1,000**
STUDENT SUPPORT SERVICES	**524,453**	**684,286**	**277,093**	**259,159**	**259,159**	**259,159**



This function provides support services across the District. Activities include the direction and management of Special Education programs and other student behavioral support. The FY21-22 Budget of $0.26M is -$17K (-6.47%) higher than the FY20-21 Budget. Total staffing is 3.94 FTE for FY21-22, which is flat compared to the current staffing.

General Fund Detail Budget - 2191 Student Wellness

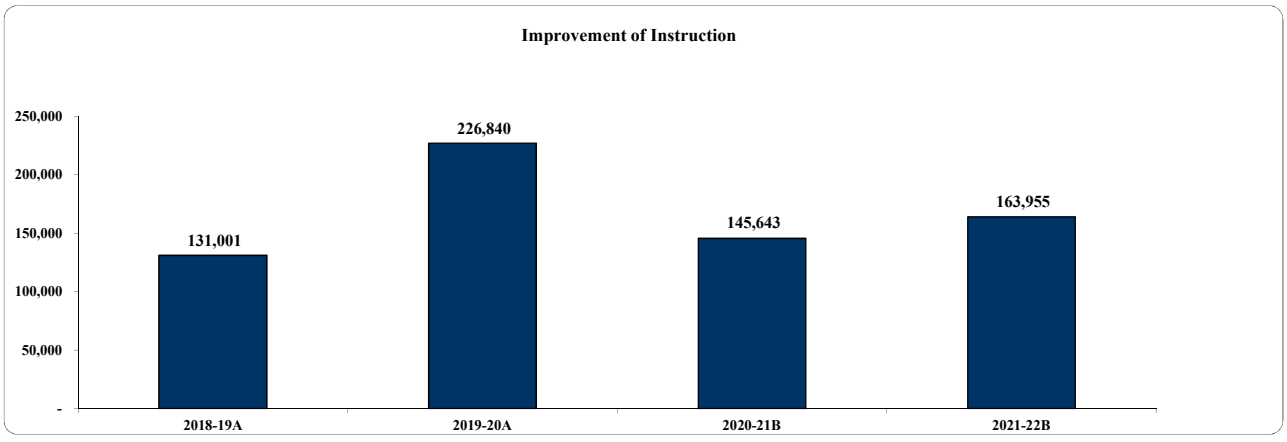
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	-	-	41,176	43,776	43,776	43,776
Classified	-	-	40,631	37,617	37,617	37,617
Administrators Salaries	-	-	59,368	60,819	60,819	60,819
SALARIES & WAGES	**-**	**-**	**141,175**	**142,211**	**142,211**	**142,211**
PERS	-	-	50,388	38,588	38,588	38,588
Social Security	-	-	10,540	8,817	8,817	8,817
Medicare	-	-	2,465	2,049	2,049	2,049
Workers Compensation	-	-	789	653	653	653
Unemployment	-	-	231	141	141	141
Health Insurance	-	-	30,632	47,183	47,183	47,183
Life Insurance	-	-	74	69	69	69
TSA Exec ER Paid	-	-	3,000	4,100	4,100	4,100
Long Term Disability	-	-	96	89	89	89
FSA/HSA	-	-	1,600	-	-	-
TSA Classified ER Paid Health Insurance Option	-	-	1,025	250	250	250
BENEFITS	**-**	**-**	**100,840**	**101,938**	**101,938**	**101,938**
Professional Instr. Services	-	-	-	86,000	86,000	86,000
Travel - In District	-	-	-	1,000	1,000	1,000
PURCHASED SERVICES	**-**	**-**	**-**	**87,000**	**87,000**	**87,000**
Supplies and Materials	-	-	-	11,000	11,000	11,000
SUPPLIES	**-**	**-**	**-**	**11,000**	**11,000**	**11,000**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	-	-	-	1,000	1,000	1,000
OTHER OBJECTS	**-**	**-**	**-**	**1,000**	**1,000**	**1,000**
STUDENT SUPPORT SERVICES	**-**	**-**	**242,015**	**343,149**	**343,149**	**343,149**



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. This function has 5.97 FTE, including 1.0 FTE Family Equity Coordinator and 2.0 FTE being charged to the SIA grant for Family Liaison.

General Fund Detail Budget - 2211 Improvement of Instruction

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	20,240	21,558	26,356	27,809	27,809	27,809
Administrators Salaries	58,646	59,918	61,740	57,236	57,236	57,236
Licensed Temporary	-	84,874	-	-	-	-
Classified Temporary	4,428	-	-	-	-	-
Classified Overtime	115	212	-	-	-	-
SALARIES & WAGES	**83,430**	**166,561**	**88,096**	**85,046**	**85,046**	**85,046**
PERS	22,833	19,919	28,214	22,006	22,006	22,006
Social Security	5,025	10,494	5,462	5,273	5,273	5,273
Medicare	1,175	2,454	1,277	1,233	1,233	1,233
Workers Compensation	311	977	407	393	393	393
Unemployment	83	171	88	85	85	85
Health Insurance	14,219	13,958	13,434	39,423	39,423	39,423
Life Insurance	46	121	80	28	28	28
TSA Exec ER Paid	300	300	1,500	3,000	3,000	3,000
Long Term Disability	40	54	91	27	27	27
FSA/HSA	600	600	600	600	600	600
TSA Classified ER Paid Health Insurance Option	881	875	470	918	918	918
BENEFITS	**45,514**	**49,925**	**51,623**	**72,984**	**72,984**	**72,984**
Travel - In District	-	-	25	25	25	25
Travel - Out of District	-	4,792	500	500	500	500
Professional Services	-	-	100	100	100	100
Other Licensed Subs	-	3,638	-	-	-	-
PURCHASED SERVICES	**298**	**8,430**	**625**	**625**	**625**	**625**
Supplies and Materials	398	726	2,000	2,000	2,000	2,000
Textbooks	-	-	1,000	1,000	1,000	1,000
Non-Consumables	418	-	100	100	100	100
Software	-	249	200	200	200	200
Hardware Under $5000	-	-	1,000	1,000	1,000	1,000
SUPPLIES	**929**	**975**	**4,300**	**4,300**	**4,300**	**4,300**
Dues/Fees/Memberships	830	949	1,000	1,000	1,000	1,000
OTHER OBJECTS	**830**	**949**	**1,000**	**1,000**	**1,000**	**1,000**
IMPROV. OF INSTRUCTION	**131,001**	**226,840**	**145,643**	**163,955**	**163,955**	**163,955**



This function 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 $163K is $18K (12.6%) compared to the prior year. Total staffing is 2.5 FTE and is also flat compared to the prior year.

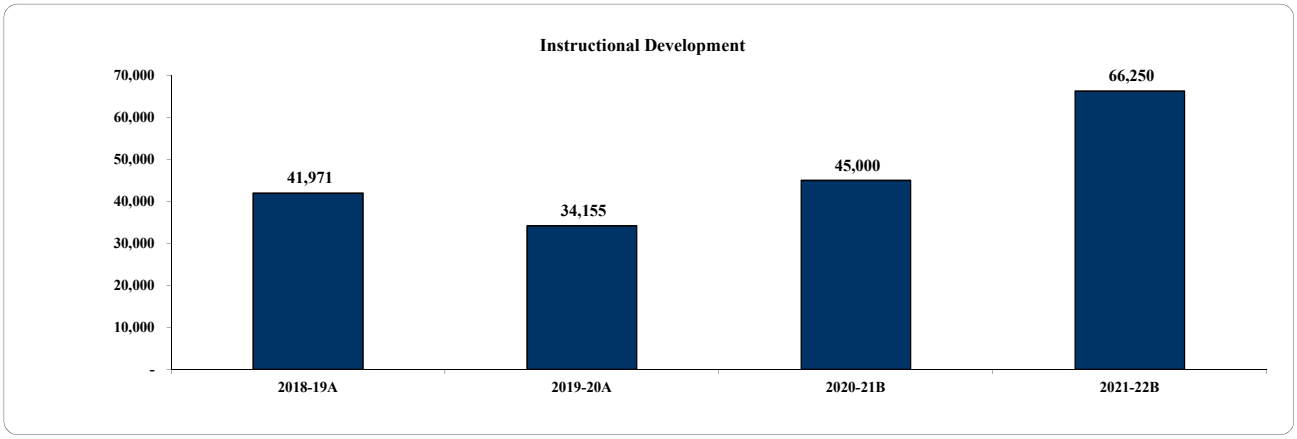
Direct Administration – Includes 0.5 FTE of Federal Program's Supervisor and 0.5 FTE Student Wellness Coordinator

Administrative Support – Includes 0.5 FTE of Federal Program's Office Assistant

1.0 FTE in special revenue funds for a Teacher On Special Assignment.

General Fund Detail Budget - 2212 Instructional Development

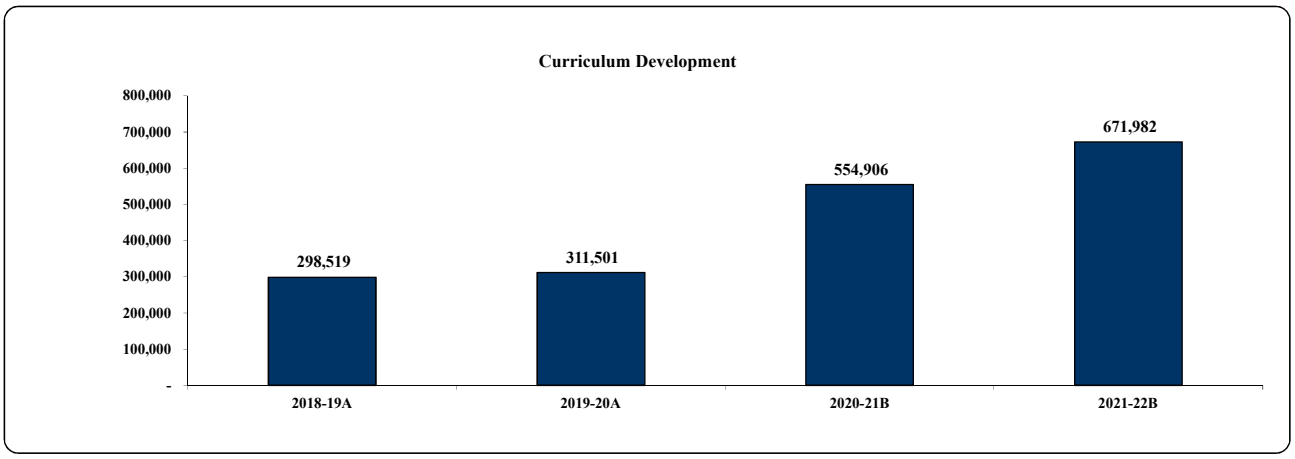
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Professional Growth	31,700	34,150	35,000	56,250	56,250	56,250
Professional Instr. Services	10,000	-	10,000	10,000	10,000	10,000
PURCHASED SERVICES	**41,971**	**34,150**	**45,000**	**66,250**	**66,250**	**66,250**
Supplies and Materials	-	5	-	-	-	-
SUPPLIES	-	**5**	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
INSTRUCTIONAL DEVELOPMENT	**41,971**	**34,155**	**45,000**	**66,250**	**66,250**	**66,250**



This function 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

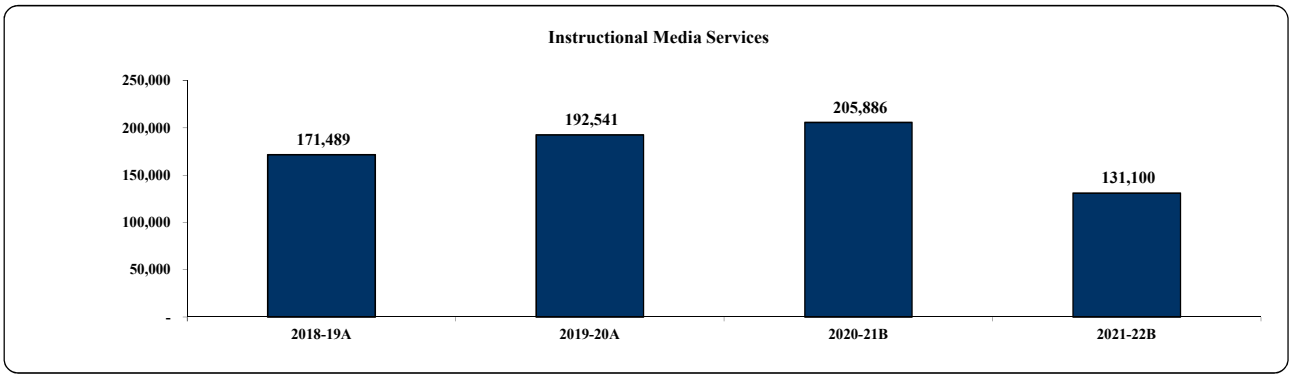
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	51,462	68,783	90,048	59,826	59,826	59,826
Administrators Salaries	-	-	113,486	119,364	119,364	119,364
Licensed Temporary	84,238	63,813	-	75,000	75,000	75,000
Classified Temporary	6,763	23,322	7,000	1,000	1,000	1,000
Classified Overtime	1,748	1,916	1,160	1,160	1,160	1,160
Extra Duty Compensation	-		-	-	-	-
SALARIES & WAGES	**144,211**	**157,833**	**211,694**	**256,350**	**256,350**	**256,350**
PERS	41,420	47,303	72,651	54,169	54,169	54,169
Social Security	8,623	9,351	18,395	15,894	15,894	15,894
Medicare	2,018	2,187	4,302	3,717	3,717	3,717
Workers Compensation	671	727	1,371	1,184	1,184	1,184
Unemployment	144	158	297	256	256	256
Health Insurance	16,128	22,773	46,655	35,022	35,022	35,022
Life Insurance	14	19	93	28	28	28
TSA Exec ER Paid	994	802	2,400	1,800	1,800	1,800
Long Term Disability	105	141	147	162	162	162
FSA/HSA	600	600	1,200	600	600	600
TSA Classified ER Paid Health Insurance Option	604	604	400	300	300	300
BENEFITS	**71,320**	**84,665**	**147,911**	**113,132**	**113,132**	**113,132**
Instr'l Program Improvement Svcs	-	-	-	-	-	-
Professional Instr. Services	2,841	2,800	10,000	-	-	-
Travel - In District	-	-	1,000	-	-	-
Travel - Out of District	8,500	8,593	5,000	8,000	8,000	8,000
Professional Services	869	825	1,000	-	-	-
Other Licensed Subs	-	352	-	-	-	-
PURCHASED SERVICES	**12,210**	**12,570**	**17,000**	**8,000**	**8,000**	**8,000**
Supplies and Materials	30,525	36,584	17,000	15,000	15,000	15,000
Textbooks	-	-	100,000	100,000	100,000	100,000
Non-Consumables	34	-	14,500	10,000	10,000	10,000
Software	24,365	-	28,800	151,000	151,000	151,000
SUPPLIES	**54,924**	**36,584**	**160,300**	**276,000**	**276,000**	**276,000**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	15,853	19,848	18,000	18,500	18,500	18,500
OTHER OBJECTS	**15,853**	**19,848**	**18,000**	**18,500**	**18,500**	**18,500**
CURRICULUM DEVELOPMENT	**298,519**	**311,501**	**554,906**	**671,982**	**671,982**	**671,982**



This function supports K-12 District initiatives for the improvement of instruction through ongoing curriculum development. FY21-22 spending is $0.67M, $0.11M, or 21.1% higher than the FY20-21 Budget. This function fluctuates from year to year based on the specific curriculum needs. In FY21-22 there is an additional $122K for software that includes Peardeck ($20K) teaching presentation software, and Newsela ($110K), an integrated Social Studies and English Language Arts digital program. The software object also includes Kami ($21K), a writable PDF program. Staffing for FY21-22 is 3.0 FTE, which is a 1.0 FTE increase for a Curriculum Development Coordinator that will be charged to the ESSER III grant.

General Fund Detail Budget - 2221 Instructional Media Center Services

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	38,136	45,785	50,635	-	-	-
Classified Temporary	-	-	-	5,000	5,000	5,000
Classified Overtime	162	389	-	-	-	-
SALARIES & WAGES	**38,298**	**46,174**	**50,635**	**5,000**	**5,000**	**5,000**
PERS	11,180	14,117	17,035	-	-	-
Social Security	2,329	2,793	3,139	-	-	-
Medicare	545	653	734	-	-	-
Workers Compensation	151	175	234	-	-	-
Unemployment	38	46	51	-	-	-
Health Insurance	6,866	6,746	4,604	-	-	-
Life Insurance	14	14	28	-	-	-
TSA Exec ER Paid	600	2,200	1,200	-	-	-
Long Term Disability	78	104	77	-	-	-
FSA/HSA	-	1,600	1,600	-	-	-
TSA Classified ER Paid Health Insurance Option Health	596	850	450	-	-	-
BENEFITS	**22,396**	**29,299**	**29,151**	**-**	**-**	**-**
Travel - In District	1,060	731	1,000	1,000	1,000	1,000
Travel - Out of District	590	-	1,000	1,000	1,000	1,000
Professional Services	1,215	480	3,400	3,400	3,400	3,400
Other Licensed Subs	-	12,301	-	-	-	-
Other Classified Subs	9,625	4,127	-	-	-	-
PURCHASED SERVICES	**12,490**	**17,639**	**5,400**	**5,400**	**5,400**	**5,400**
Supplies and Materials	14,516	4,471	20,000	20,000	20,000	20,000
Textbooks	1,188	2,079	-	-	-	-
Library Books	28,701	15,039	30,000	30,000	30,000	30,000
Periodicals	320	341	500	500	500	500
Software	53,449	77,425	70,000	70,000	70,000	70,000
SUPPLIES	**98,175**	**99,354**	**120,500**	**120,500**	**120,500**	**120,500**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	130	75	200	200	200	200
OTHER OBJECTS	**130**	**75**	**200**	**200**	**200**	**200**
INSTRUCTIONAL MEDIA SERVICES	**171,489**	**192,541**	**205,886**	**131,100**	**131,100**	**131,100**

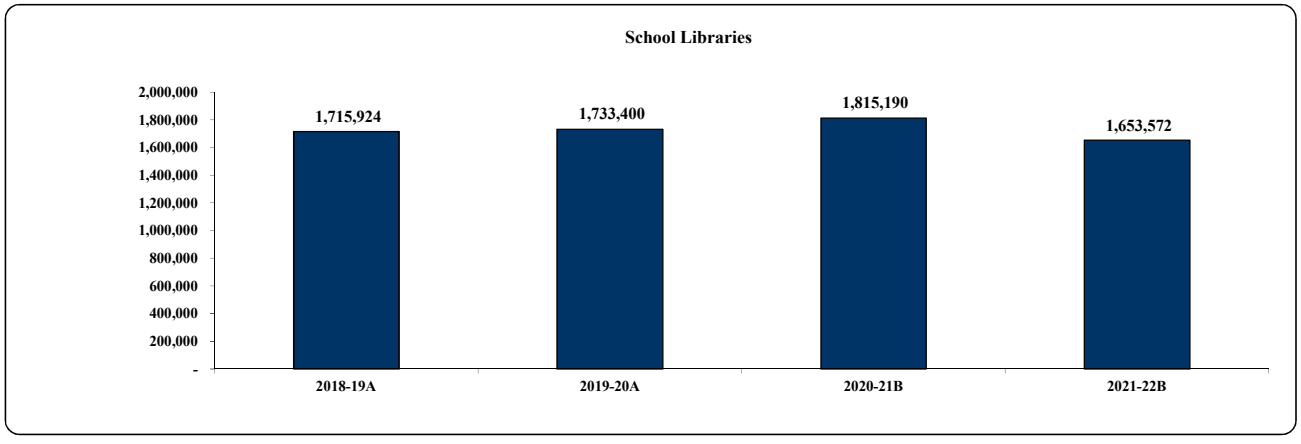


Instructional Media Center (IMC) Services is for activities involved in the direction and management of educational media services used by teachers. This includes hardware, software, online and other learning resources and printed materials. Supplies and Materials are $20k for the purchasing of all book processing and IMC supplies as well as Maker Space Kits for each Media Center Library. Staffing for the Instructional Media Center is 1.0 FTE, which remains flat to the current year. This 1.0 FTE was moved to the ESSER III grant, which accounts for the decrease in salary and wages. There if $5K in temporary labor for additional help in this area.

The 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 school libraries in elementary school each year.

General Fund Detail Budget - 2222 School Libraries

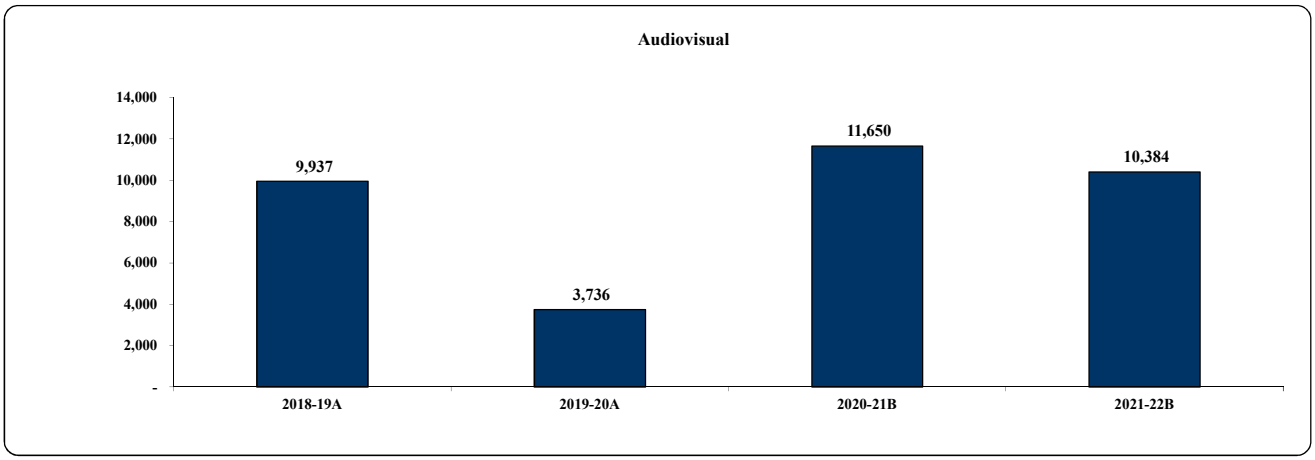
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	325,789	322,959	351,535	331,357	331,357	331,357
Classified	554,083	566,736	573,502	532,298	532,298	532,298
Licensed Temporary	832	598	20,557	557	557	557
Classified Temporary	1,826	-	220	220	220	220
Classified Overtime	6,401	5,748	6,240	6,240	6,240	6,240
Extra Duty Compensation	1,389	1,286	-	1,230	1,230	1,230
Insurance Opt Out	6,473	9,355	6,473	6,473	6,473	6,473
SALARIES & WAGES	**896,793**	**906,681**	**958,526**	**878,375**	**878,375**	**878,375**
PERS	255,793	297,328	328,548	249,081	249,081	249,081
Social Security	53,957	54,654	60,644	54,552	54,552	54,552
Medicare	12,619	12,782	14,183	12,758	12,758	12,758
Workers Compensation	3,485	3,783	4,519	4,065	4,065	4,065
Unemployment	893	907	978	880	880	880
Health Insurance	276,235	257,735	241,480	272,511	272,511	272,511
Life Insurance	312	287	317	290	290	290
TSA Exec ER Paid	13,596	12,586	15,400	11,100	11,100	11,100
Long Term Disability	1,857	2,492	862	1,401	1,401	1,401
125 Plan Ins Opt Out	6,000	7,400	7,400	6,600	6,600	6,600
TSA Classified ER Paid Health Insurance Option Health	8,788	8,208	4,336	4,059	4,059	4,059
BENEFITS	**633,534**	**658,162**	**678,668**	**617,297**	**617,297**	**617,297**
Travel - Out of District	-	-	500	500	500	500
Other Licensed Subs	3,714	3,876	-	-	-	-
Other Classified Subs	6,084	2,890	1,500	1,500	1,500	1,500
PURCHASED SERVICES	**9,798**	**6,772**	**2,000**	**2,000**	**2,000**	**2,000**
Supplies and Materials	18,254	12,150	16,050	9,850	9,850	9,850
Textbooks	350	-	-	10,000	10,000	10,000
Library Books	74,109	71,293	74,266	69,900	69,900	69,900
Periodicals	3,913	5,915	6,430	6,325	6,325	6,325
Non-Consumables	1,000	-	1,000	1,000	1,000	1,000
Software	6,166	15,363	7,500	5,500	5,500	5,500
Accelerated Reader Software	71,810	56,424	70,400	53,200	53,200	53,200
Hardware Under $5000	46	280	250	-	-	-
SUPPLIES	**175,649**	**161,424**	**175,896**	**155,775**	**155,775**	**155,775**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	150	362	100	125	125	125
OTHER OBJECTS	**150**	**362**	**100**	**125**	**125**	**125**
SCHOOL LIBRARIES	**1,715,924**	**1,733,400**	**1,815,190**	**1,653,572**	**1,653,572**	**1,653,572**



This function 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. FY21-22 Budget spending is $1.65M, -$161K (-8.9%) lower to the FY20-21 budget, mainly due to a decreased PERS employer contribution rates. Staffing remains flat at 21.97 FTE.

General Fund Detail Budget - 2223 Audiovisual

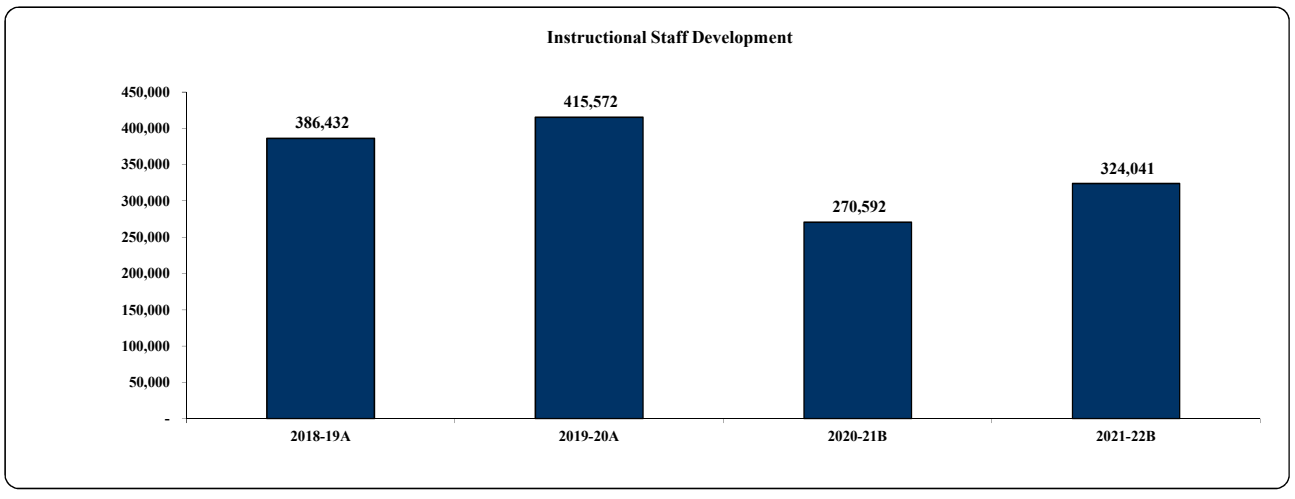
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-
Supplies and Materials	4,958	2,026	5,400	4,900	4,900	4,900
Non-Consumables	2,629	829	1,750	1,584	1,584	1,584
Hardware Under $5000	1,970	132	4,500	3,900	3,900	3,900
SUPPLIES	**9,937**	**2,986**	**11,650**	**10,384**	**10,384**	**10,384**
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	-	750	-	-	-	-
OTHER OBJECTS	-	**750**	-	-	-	-
AUDIOVISUAL	**9,937**	**3,736**	**11,650**	**10,384**	**10,384**	**10,384**



This function includes materials, supplies, and equipment for multimedia services used by instructional and administrative staff at our schools. Expenditures are based on need and are relatively flat compared to prior years.

General Fund Detail Budget - 2240 Instructional Staff Development

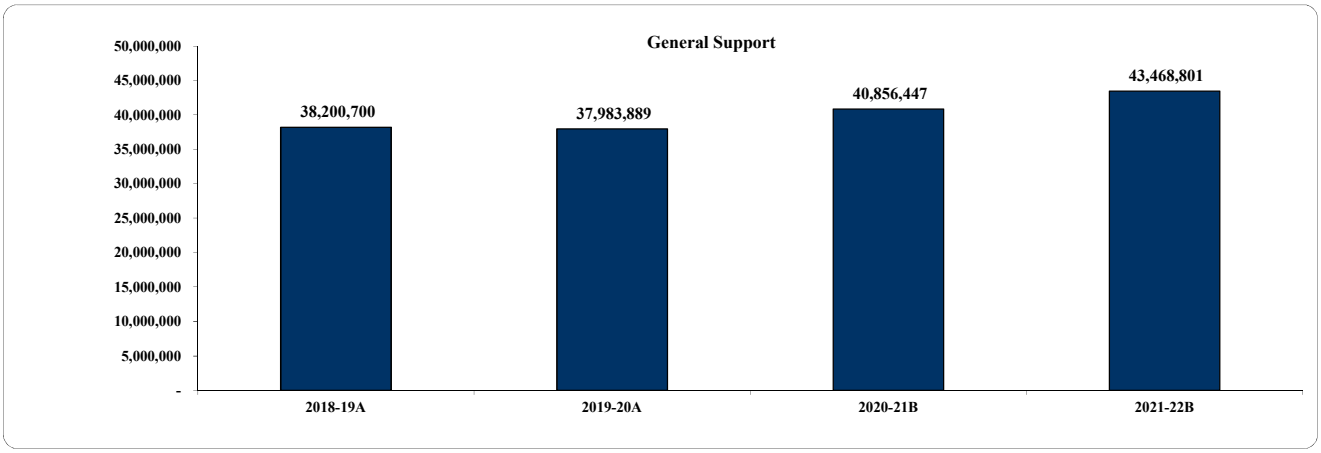
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	53,314	56,639	63,608	52,270	52,270	52,270
Administrators Salaries	107,715	111,826	-	-	-	-
Licensed Substitutes	1,081	188	-	-	-	-
Classified Substitutes	165	-	-	-	-	-
Licensed Temporary	48,253	34,357	66,074	74,182	74,182	74,182
Classified Temporary	3,440	5,231	808	-	-	-
Classified Overtime	947	284	227	227	227	227
SALARIES & WAGES	**214,916**	**208,524**	**130,717**	**126,679**	**126,679**	**126,679**
PERS	48,225	56,719	30,101	30,431	30,431	30,431
Social Security	13,157	12,799	10,231	9,981	9,981	9,981
Medicare	3,077	2,993	2,393	2,334	2,334	2,334
Workers Compensation	792	758	762	744	744	744
Unemployment	215	208	165	161	161	161
Health Insurance	32,267	36,397	17,780	30,000	30,000	30,000
Life Insurance	64	82	14	-	-	-
TSA Exec ER Paid	83	60	-	5,000	5,000	5,000
Long Term Disability	264	355	79	711	711	711
FSA/HSA	1,600	600	-	9,000	9,000	9,000
TSA Classified ER Paid Health Insurance Option Health	6	3	-	-	-	-
BENEFITS	**99,749**	**110,974**	**61,524**	**88,361**	**88,361**	**88,361**
Professional Growth	-	-	-	15,000	15,000	15,000
Professional Instr. Services	3,578	282	25,000	33,500	33,500	33,500
Pupil Transportation	(127)	-	-	3,000	3,000	3,000
Travel - In District	80	-	550	-	-	-
Travel - Out of District	9,657	4,413	4,500	10,000	10,000	10,000
Professional Services	2,291	255	2,000	2,000	2,000	2,000
Other Licensed Subs	36,706	75,051	33,000	33,000	33,000	33,000
Other Classified Subs	3,077	4,138	1,300	1,300	1,300	1,300
PURCHASED SERVICES	**55,260**	**84,138**	**66,350**	**97,800**	**97,800**	**97,800**
Supplies and Materials	12,043	9,643	10,000	8,000	8,000	8,000
SUPPLIES	**12,043**	**9,643**	**10,000**	**8,000**	**8,000**	**8,000**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	4,464	2,293	2,000	3,200	3,200	3,200
OTHER OBJECTS	**4,464**	**2,293**	**2,000**	**3,200**	**3,200**	**3,200**
INSTR. STAFF DEVELOPMENT	**386,432**	**415,572**	**270,592**	**324,041**	**324,041**	**324,041**



This function 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 FY21-22 Budget of $0.32M is $53K, or 19.75% higher than FY20-21. In FY19-20 we insourced some duties previously performed by SOESD. There is no FTE in this function, but contains additional stipends for experienced teachers to mentor new teachers who join the district.

General Fund Expenditures - General Support Functions

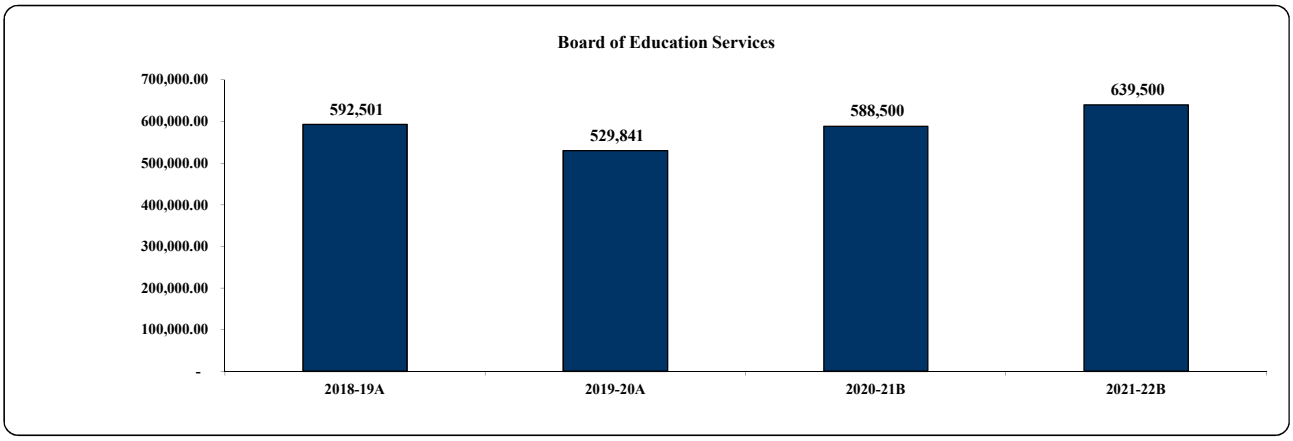
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Board of Education	592,501	529,841	588,500	639,500	639,500	639,500
Office of Superintendent	1,359,401	1,680,328	1,245,504	1,242,957	1,242,957	1,242,957
Communications			309,815	405,823	405,823	405,823
Office of the Educational Directors	734,202	462,654	-	-	-	-
Teaching and Learning			1,365,746	1,474,235	1,474,235	1,474,235
Secondary Athletics	0	-	-	-	-	-
Office of the Principal	8,218,168	8,677,914	8,820,620	8,526,013	8,526,013	8,526,013
Business Services	711,257	775,926	895,873	934,583	934,583	934,583
Other Fiscal Services	46,153	40,802	60,531	59,000	59,000	59,000
Custodial	4,646,464	4,794,311	5,572,880	5,602,176	5,602,176	5,602,176
Maintenance Services	6,528,650	6,662,016	6,884,714	7,717,841	7,717,841	7,717,841
Vehicle Maintenance	128,385	117,080	110,000	110,000	110,000	110,000
Building Security	80,950	94,246	91,000	108,000	108,000	108,000
Student Transportation	6,090,683	5,743,264	4,293,790	6,350,000	6,350,000	6,350,000
Purchasing and Distribution	715,446	700,469	703,329	699,462	699,462	699,462
Printing and Publishing	257,722	232,953	294,211	301,695	301,695	301,695
Human Resources	1,046,412	1,113,029	1,354,878	1,287,192	1,287,192	1,287,192
Information Technology	1,056,180	878,034	2,165,454	1,663,802	1,862,839	1,862,839
Network and Telecommunications	4,272,870	4,160,253	4,396,589	4,438,541	4,438,541	4,438,541
Early Retirement	1,715,255	1,320,772	1,703,014	1,708,942	1,708,942	1,708,942
GENERAL SUPPORT	**38,200,700**	**37,983,889**	**40,856,447**	**43,269,764**	**43,468,801**	**43,468,801**



The FY21-22 Budget for the General Support functions is $43.4M, up $2.6M (6.4%) from the FY20-21 Budget. This is mainly due to an expected increase in function 2550, Student Transportation in FY20-21 since transportation costs were down from school not being in session. Staffing across all funds for FY20-21 is 272.47, which is down 1.69 FTE from the current staffing of 274.16. This is due to the elimination of -1.0 FTE Project Manager in 2661, Information Technology, and -0.69 FTE in Business Services. These positions were vacant at the time of elimination. Spending variances compared to the FY20-21 Budget for each function are described in the following pages.

General Fund Detail Budget - 2310 Board of Education Services

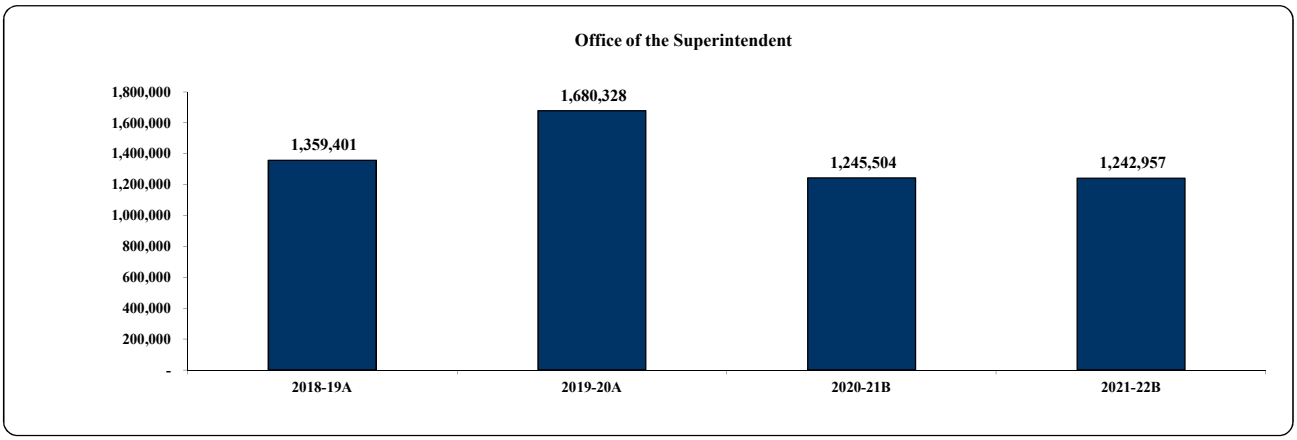
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Rental Expense	2,064	205	-	-	-	-
Travel - In District	400	300	1,000	500	500	500
Travel - Out of District	11,757	14,084	5,000	10,000	10,000	10,000
Audit	53,670	39,400	41,700	40,000	40,000	40,000
Legal	48,492	50,089	56,300	60,000	60,000	60,000
Negotiations	-	-	5,000	-	-	-
Elections	30,151	-	10,000	-	-	-
Professional Services	57,716	24,550	25,000	25,000	25,000	25,000
PURCHASED SERVICES	**204,249**	**129,422**	**144,000**	**135,500**	**135,500**	**135,500**
Supplies and Materials	8,947	5,506	5,500	7,000	7,000	7,000
SUPPLIES	**8,947**	**5,506**	**5,500**	**7,000**	**7,000**	**7,000**
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	26,388	20,141	27,000	27,000	27,000	27,000
Liability Insurance	352,916	344,772	402,000	460,000	460,000	460,000
Legal Settlements	-	30,000	10,000	10,000	10,000	10,000
OTHER OBJECTS	**379,304**	**394,913**	**439,000**	**497,000**	**497,000**	**497,000**
BOARD OF EDUCATION SERVICES	**592,501**	**529,841**	**588,500**	**639,500**	**639,500**	**639,500**



This function includes expenses for policy development, audits, legal services, elections, dues, liability insurance and other responsibilities of the governing body. FY21-22 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

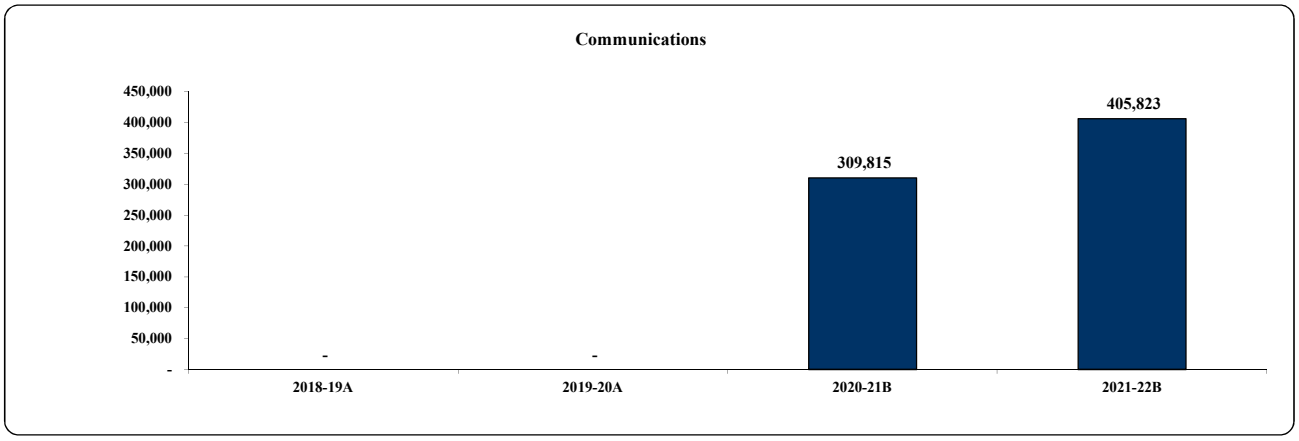
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	168,598	209,586	120,184	135,083	135,083	135,083
Administrators Salaries	630,727	728,879	657,720	641,035	641,035	641,035
Licensed Temporary	113	-	-	-	-	-
Classified Temporary	9,829	10,426	4,102	4,102	4,102	4,102
Classified Overtime	605	-	672	672	672	672
SALARIES & WAGES	**809,872**	**948,891**	**782,679**	**780,892**	**780,892**	**780,892**
PERS	201,141	284,785	214,146	194,414	194,414	194,414
Social Security	41,760	54,341	48,526	48,415	48,415	48,415
Medicare	11,531	13,478	11,349	11,323	11,323	11,323
Workers Compensation	3,056	3,454	3,616	3,608	3,608	3,608
Unemployment	810	1,135	783	781	781	781
Health Insurance	105,426	113,870	69,157	75,810	75,810	75,810
Life Insurance	354	313	211	55	55	55
TSA-Employer Paid	14,434	32,560	14,400	7,700	7,700	7,700
Long Term Disability	361	485	150	196	196	196
FSA/HSA	4,150	5,050	3,250	3,600	3,600	3,600
TSA Classified ER Paid Health Insurance Option Health	3,712	4,438	5,588	1,463	1,463	1,463
BENEFITS	**386,734**	**513,909**	**371,176**	**347,365**	**347,365**	**347,365**
Professional Growth	7,500	-	7,500	5,000	5,000	5,000
Professional Instr. Services	-	500	-	-	-	-
Rental Expense	-	890	-	-	-	-
Travel - In District	424	316	1,250	1,250	1,250	1,250
Travel - Out of District	16,709	20,946	5,000	16,000	16,000	16,000
Postage	33,900	20,698	20,000	25,000	25,000	25,000
Advertising	5,865	7,617	2,500	2,500	2,500	2,500
Legal	-	7,195	20,000	20,000	20,000	20,000
Professional Services	62,766	108,739	20,000	30,000	30,000	30,000
Other Licensed Subs	1,126	-	-	-	-	-
PURCHASED SERVICES	**128,882**	**166,901**	**76,250**	**99,750**	**99,750**	**99,750**
Supplies and Materials	25,984	45,745	8,000	8,000	8,000	8,000
Periodicals	198	348	400	450	450	450
Software	264	92	-	-	-	-
Hardware	-	-	500	-	-	-
SUPPLIES	**26,446**	**46,210**	**8,900**	**8,450**	**8,450**	**8,450**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	7,468	4,131	6,500	6,500	6,500	6,500
OTHER OBJECTS	**7,468**	**4,416**	**6,500**	**6,500**	**6,500**	**6,500**
SUPERINTENDENT'S OFFICE	**1,359,401**	**1,680,328**	**1,245,504**	**1,242,957**	**1,242,957**	**1,242,957**



This function includes services, supplies, travel, postage, materials and staff to support the Superintendent's office. The FY21-22 budgeted spending is $1.2M, -$2K (-0.2%) lower than the FY20-21 budget. The decrease is due to a lower PERS employer contribution rates. Staffing for this department is 4.75 FTE.

General Fund Detail Budget - 2322 Communications

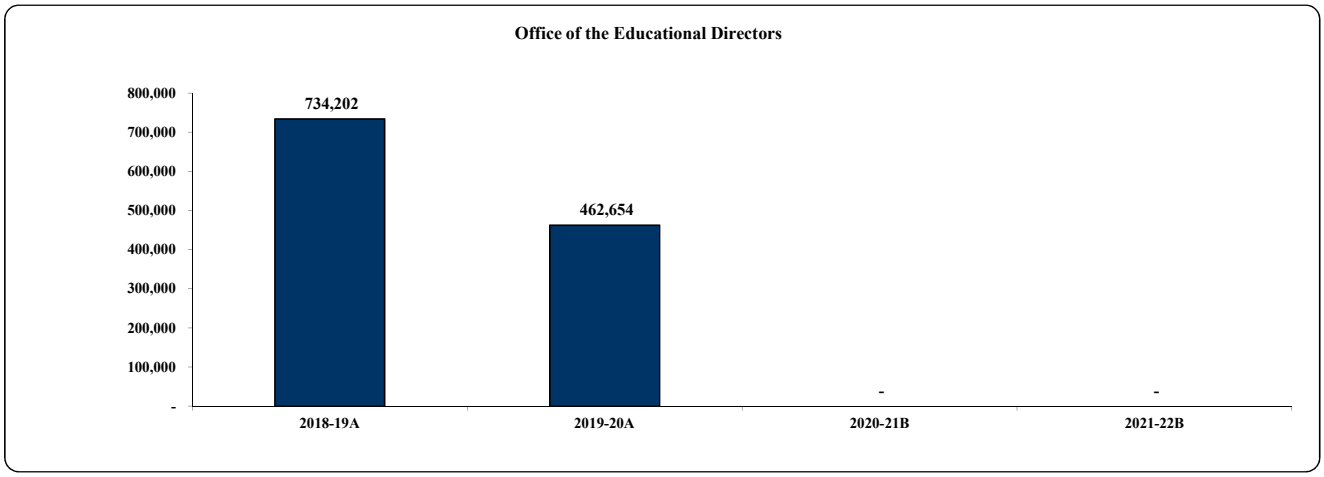
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	-	-	33,404	118,444	118,444	118,444
Administrators Salaries	-	-	100,000	106,114	106,114	106,114
SALARIES & WAGES	**-**	**-**	**133,404**	**224,558**	**224,558**	**224,558**
PERS	-	-	57,740	56,809	56,809	56,809
Social Security	-	-	12,852	13,923	13,923	13,923
Medicare	-	-	2,200	3,256	3,256	3,256
Workers Compensation	-	-	701	1,037	1,037	1,037
Unemployment	-	-	152	225	225	225
Health Insurance	-	-	35,968	35,118	35,118	35,118
Life Insurance	-	-	28	41	41	41
TSA-Employer Paid	-	-	600	3,600	3,600	3,600
Long Term Disability	-	-	96	6	6	6
FSA/HSA	-	-	600	1,200	1,200	1,200
TSA Classified ER Paid Health Insurance Option Health	-	-	825	1,400	1,400	1,400
BENEFITS	**-**	**-**	**111,761**	**116,615**	**116,615**	**116,615**
Travel - Out of District	-	-	4,450	4,450	4,450	4,450
Advertising	-	-	13,000	13,000	13,000	13,000
Professional Services	-	-	42,000	42,000	42,000	42,000
PURCHASED SERVICES	**-**	**-**	**59,450**	**59,450**	**59,450**	**59,450**
Supplies and Materials	-	-	4,200	4,200	4,200	4,200
SUPPLIES	**-**	**-**	**4,200**	**4,200**	**4,200**	**4,200**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	-	-	1,000	1,000	1,000	1,000
OTHER OBJECTS	**-**	**-**	**1,000**	**1,000**	**1,000**	**1,000**
SUPERINTENDENT'S OFFICE	**-**	**-**	**309,815**	**405,823**	**405,823**	**405,823**



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. Our District values the input of our 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 our mass notification system. This function includes 3.0 FTE.

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

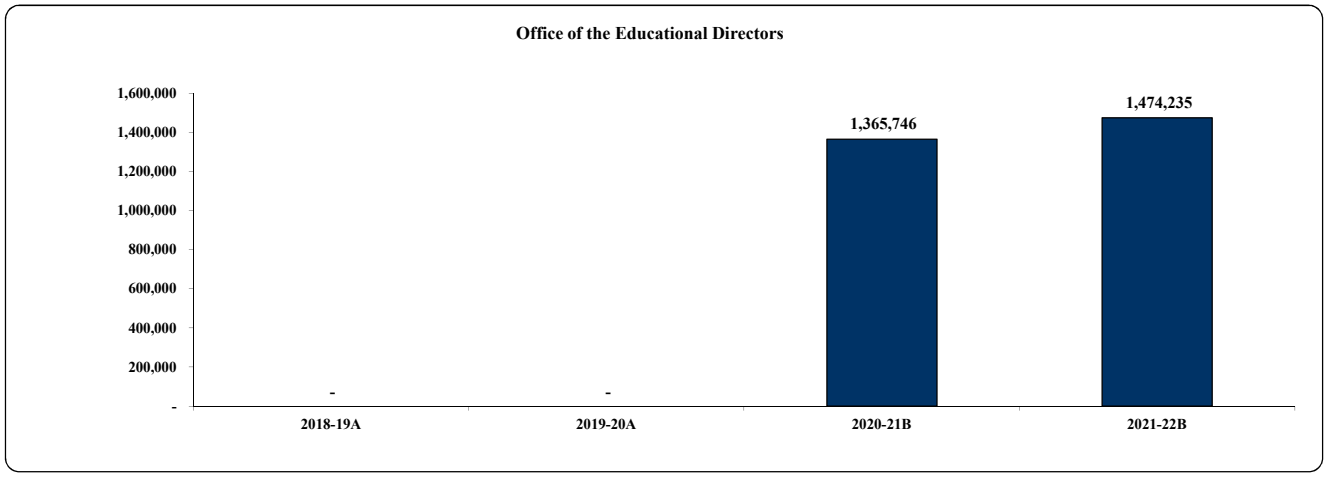
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	117,817	120,308	-	-	-	-
Administrators Salaries	258,088	130,858	-	-	-	-
Classified Temporary	-	-	-	-	-	-
Classified Overtime	5,982	3,897	-	-	-	-
Insurance Opt Out	2,400	2,400	-	-	-	-
SALARIES & WAGES	**384,287**	**257,463**	**-**	**-**	**-**	**-**
PERS	108,153	83,478	-	-	-	-
Social Security	23,472	15,708	-	-	-	-
Medicare	5,489	3,674	-	-	-	-
Workers Compensation	1,448	983	-	-	-	-
Unemployment	383	257	-	-	-	-
Health Insurance	46,922	32,340	-	-	-	-
Life Insurance	187	97	-	-	-	-
TSA - ER Paid	13,052	7,493	-	-	-	-
Long Term Disability	237	318	-	-	-	-
FSA/HSA	1,800	1,200	-	-	-	-
TSA Classified ER Paid Health Insurance Option Health	1,200	1,200	-	-	-	-
BENEFITS	**202,343**	**146,748**	**-**	**-**	**-**	**-**
Professional Instr. Services	25,500	19,101	-	-	-	-
Travel - Out of District	1,126	2,757	-	-	-	-
Postage	52,893	31,596	-	-	-	-
Professional Services - Tech & Instructional	55,574	1,275	-	-	-	-
Other Classified Subs	347	-	-	-	-	-
PURCHASED SERVICES	**135,608**	**54,729**	**-**	**-**	**-**	**-**
Supplies and Materials	9,620	2,871	-	-	-	-
Hardware Under $5000	450	-	-	-	-	-
SUPPLIES	**10,070**	**2,871**	**-**	**-**	**-**	**-**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	1,894	843	-	-	-	-
OTHER OBJECTS	**1,894**	**843**	**-**	**-**	**-**	**-**
EDUCATIONAL DIRECTORS	**734,202**	**462,654**	**-**	**-**	**-**	**-**



The dollars and FTE for this function was moved to a new function, 2327, for the department of the Educational Directors. Please see the next page for details.

General Fund Detail Budget - 2327 Teaching and Learning

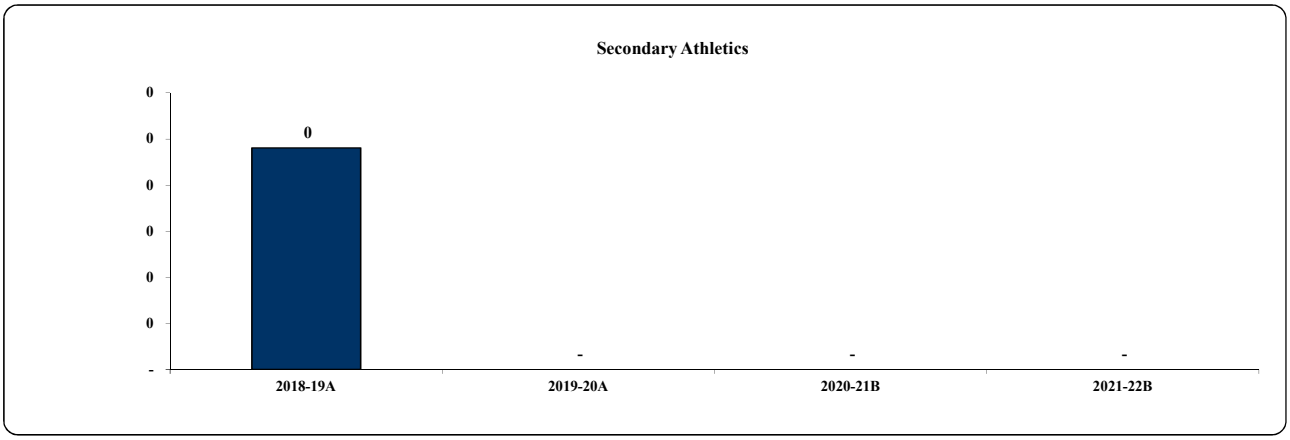
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	-	-	50,756	63,630	63,630	63,630
Classified			162,040	227,286	227,286	227,286
Administrators Salaries			566,763	578,115	578,115	578,115
Classified Overtime			8,500	8,500	8,500	8,500
Insurance Opt Out			2,400	2,400	2,400	2,400
SALARIES & WAGES	**-**	**-**	**790,459**	**879,931**	**879,931**	**879,931**
PERS			204,234	229,620	229,620	229,620
Social Security			49,711	54,556	54,556	54,556
Medicare			11,022	12,759	12,759	12,759
Workers Compensation			3,512	4,065	4,065	4,065
Unemployment			800	880	880	880
Health Insurance			123,833	126,738	126,738	126,738
Life Insurance			350	97	97	97
TSA - ER Paid			45,400	12,250	12,250	12,250
Long Term Disability			475	515	515	515
FSA/HSA			1,200	6,600	6,600	6,600
TSA Classified ER Paid Health Insurance Option Health Insurance Option			6,350	1,824	1,824	1,824
BENEFITS	**-**	**-**	**446,887**	**449,904**	**449,904**	**449,904**
Professional Growth			-	45,000	45,000	45,000
Professional Instr. Services			25,000	25,000	25,000	25,000
Travel - Out of District			2,000	25,000	25,000	25,000
Postage			35,000	30,000	30,000	30,000
Professional Services - Tech & Instructional			56,000	-	-	-
PURCHASED SERVICES	**-**	**-**	**118,000**	**125,000**	**125,000**	**125,000**
Supplies and Materials			6,000	6,000	6,000	6,000
Non-Consumables			1,000	10,000	10,000	10,000
SUPPLIES	**-**	**-**	**7,000**	**16,000**	**16,000**	**16,000**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships			3,400	3,400	3,400	3,400
Fidelity Bonds			-	-	-	-
OTHER OBJECTS	**-**	**-**	**3,400**	**3,400**	**3,400**	**3,400**
EDUCATIONAL DIRECTORS	**-**	**-**	**1,365,746**	**1,474,235**	**1,474,235**	**1,474,235**



This function 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 FY21-22 Budget of $1.5M includes $25K for Youth Truth, a student survey to give administrators ongoing information regarding student engagement for students 6th grade and up. Increases include a budget for professional learning for the staff in this department, as there was not much opportunity for travel, conferences, etc. due to the recent pandemic. Staffing for this function is 9.0 FTE and includes 1 Senior Director and 3 Directors, 1 Analyst, 1 TOSA, and 3 Administrative Assistants.

General Fund Detail Budget - 2329 Secondary Athletics

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	-	-				
SALARIES & WAGES	**-**	**-**				**-**
Social Security	-	-				
Medicare	-	-				
Workers Compensation	0	-				
BENEFITS	**0**	**-**				**-**
PURCHASED SERVICES	**-**	**-**				**-**
SUPPLIES	**-**	**-**				**-**
CAPITAL OUTLAY	**-**	**-**				**-**
OTHER OBJECTS	**-**	**-**				**-**
SECONDARY ATHLETICS	**0**	**-**				**-**



In the past this function was used for Secondary Athletics, but now these jobs are exclusively being charged to the Special Revenue Secondary Athletics fund (p.116) for functions 1122 and 1132 as needed for game management.

Notes Page

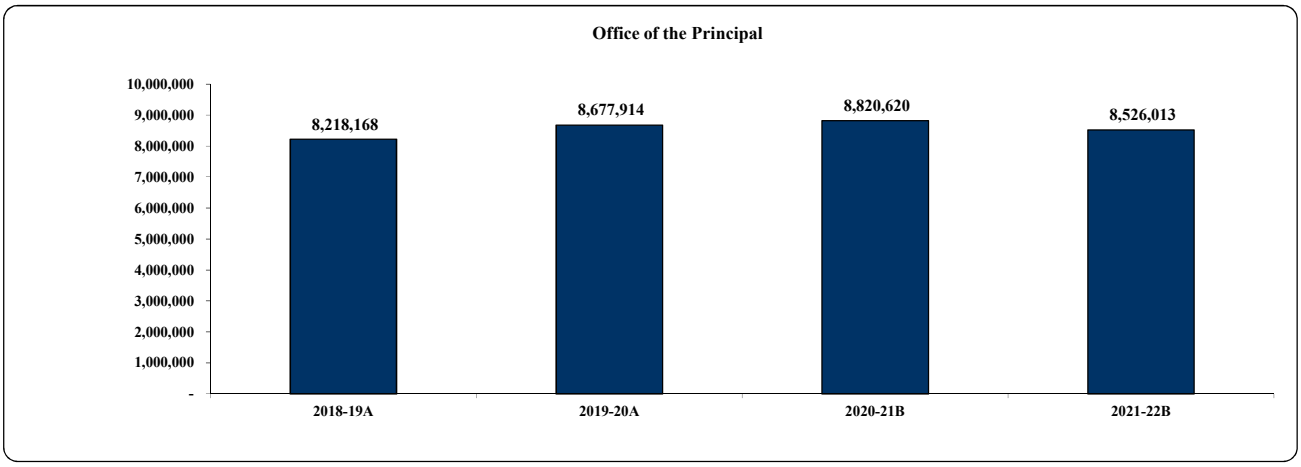


General Fund Detail Budget - 2410 Office of the Principal

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Licensed	86,540	1,251	-	-	-	-
Classified	1,902,011	1,993,767	2,051,381	1,785,664	1,785,664	1,785,664
Administrators Salaries	2,971,545	3,142,282	3,154,468	3,347,353	3,347,353	3,347,353
Licensed Temporary	2,557	901	-	-	-	-
Classified Temporary	5,085	3,137	64,628	64,627	64,627	64,627
Classified Overtime	54,677	38,274	62,620	62,620	62,620	62,620
Insurance Opt Out	6,532	17,073	6,532	6,532	6,532	6,532
SALARIES & WAGES	**5,029,328**	**5,196,685**	**5,339,628**	**5,266,797**	**5,266,797**	**5,266,797**
PERS	1,303,938	1,543,422	1,528,269	1,337,570	1,337,570	1,337,570
Social Security/Medicare	300,424	311,510	346,940	327,563	327,563	327,563
Medicare	70,261	72,853	81,743	76,608	76,608	76,608
Workers Compensation	19,023	18,738	26,045	24,409	24,409	24,409
Unemployment	5,028	5,197	5,637	5,283	5,283	5,283
Health Insurance	1,227,026	1,271,000	1,166,242	1,163,065	1,163,065	1,163,065
Life Insurance	2,980	2,656	2,787	2,518	2,518	2,518
TSA - ER Paid	39,318	37,000	71,600	90,000	90,000	90,000
Long Term Disability	3,957	5,310	3,936	4,363	4,363	4,363
FSA/HSA	30,000	27,000	25,400	25,200	25,200	25,200
TSA Classified ER Paid Health Insurance Option Health	58,808	60,660	56,900	25,297	25,297	25,297
BENEFITS	**3,060,762**	**3,355,346**	**3,315,500**	**3,081,875**	**3,081,875**	**3,081,875**
Professional Growth	8,105	18,388	47,400	34,900	34,900	34,900
Professional Instr. Services	-	38	-	-	-	-
Pupil Transportation OTHTS	12	-	-	-	-	-
Travel - In District	123	3	200	200	200	200
Travel - Out of District	9,140	11,152	18,100	16,100	16,100	16,100
Training - In District	-	-	-	5,000	5,000	5,000
Professional Services	1,706	167	100	-	-	-
Other Licensed Subs	1,472	898	2,341	2,341	2,341	2,341
Other Classified Subs	18,443	19,621	14,140	14,140	14,140	14,140
PURCHASED SERVICES	**38,900**	**50,267**	**82,281**	**72,681**	**72,681**	**72,681**
Supplies and Materials	54,835	43,522	51,350	67,300	67,300	67,300
Textbooks	-	23	-	-	-	-
Periodicals	-	-	-	100	100	100
Non-Consumables	3,908	4,605	5,450	6,600	6,600	6,600
Software	199	469	-	-	-	-
Hardware	896	392	1,400	1,300	1,300	1,300
SUPPLIES	**59,838**	**49,012**	**58,200**	**75,300**	**75,300**	**75,300**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	29,340	25,604	25,010	29,360	29,360	29,360
Transfers	-	1,000	-	-	-	-
OTHER OBJECTS	**29,340**	**26,604**	**25,010**	**29,360**	**29,360**	**29,360**
OFFICE OF THE PRINCIPAL	**8,218,168**	**8,677,914**	**8,820,620**	**8,526,013**	**8,526,013**	**8,526,013**

General Fund Detail Budget - 2410 Office of the Principal

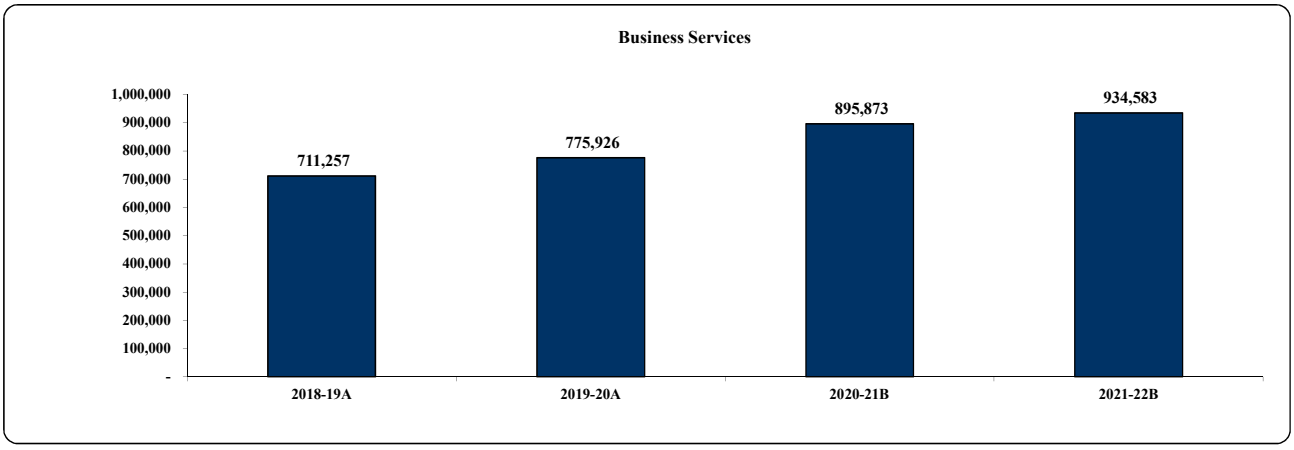
Office of the Principal Continued



The Office of the Principal function includes services, supplies, materials, and staff to support the principals and assistant principals at all 20 Medford non-charter schools. Spending for the FY21-22 Budget is $8.5M, down -$0.29 million or -3.3% versus the FY20-21 Budget. The reduction in cost is due primarily to the transfer of 13.0 classified FTE from the General Fund to the ESSER III Special Revenue Fund grant and to a lesser extent lower PERS employer contribution rates. This is partially offset by contractual wage increases. Staffing across all funds for FY21-22 is 99.5 FTE, which includes an additional 13.5 Assistant Principals for the elementary schools, charged to SIA grant (pp. 129-130).

General Fund Detail Budget - 2521 Business Services

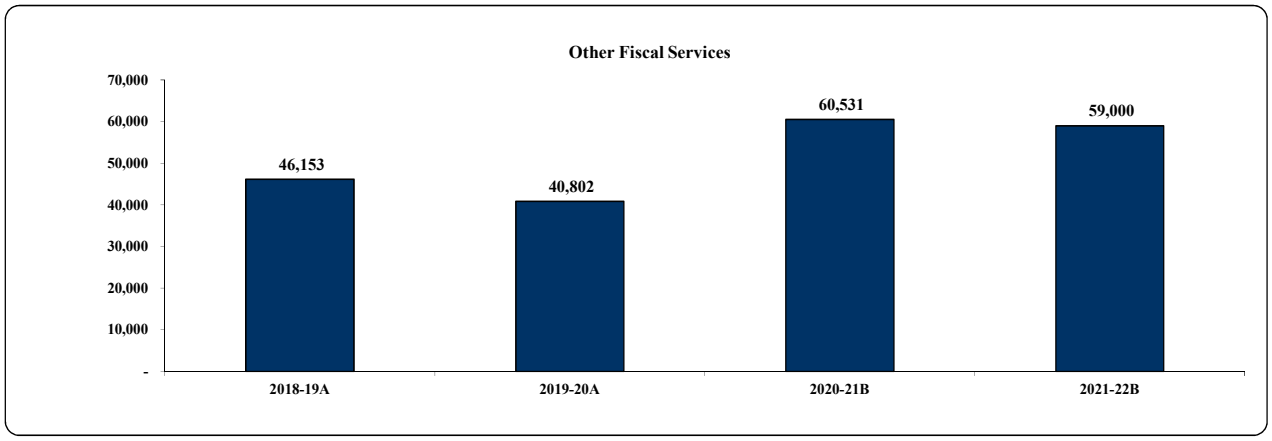
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	258,891	282,797	359,027	269,591	269,591	269,591
Classified Managers	193,918	199,113	202,284	289,520	289,520	289,520
Classified Overtime	4,395	2,049	1,545	1,545	1,545	1,545
Insurance Opt Out	1,800	2,400	1,800	1,800	1,800	1,800
SALARIES & WAGES	**459,005**	**486,359**	**564,656**	**562,456**	**562,456**	**562,456**
PERS	106,998	116,721	146,059	142,334	142,334	142,334
Social Security/Medicare	27,532	29,523	30,809	34,872	34,872	34,872
Medicare	6,439	6,905	7,390	8,156	8,156	8,156
Workers Compensation	1,769	1,799	2,355	2,599	2,599	2,599
Unemployment	461	486	510	562	562	562
Health Insurance	73,685	84,354	100,935	131,128	131,128	131,128
Life Insurance	101	103	110	110	110	110
TSA - ER Paid	4,000	5,000	6,600	6,150	6,150	6,150
Long Term Disability	511	686	254	328	328	328
FSA/HSA	5,000	6,000	2,800	3,000	3,000	3,000
TSA Classified ER Paid Health Insurance Option	4,800	4,780	1,875	3,387	3,387	3,387
BENEFITS	**231,296**	**256,357**	**299,697**	**332,627**	**332,627**	**332,627**
Professional Growth	985	-	-	-	-	-
Travel - Out of District	6,748	9,745	5,000	10,000	10,000	10,000
Training - In District	-	758	-	-	-	-
Advertising	1,245	-	-	-	-	-
PURCHASED SERVICES	**9,330**	**10,585**	**5,020**	**10,000**	**10,000**	**10,000**
Supplies and Materials	4,089	5,376	5,000	5,000	5,000	5,000
Non-Consumables	559	-	-	3,000	3,000	3,000
Software	-	384	-	-	-	-
SUPPLIES	**4,648**	**5,760**	**5,000**	**8,000**	**8,000**	**8,000**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	6,979	16,864	21,500	21,500	21,500	21,500
OTHER OBJECTS	**6,979**	**16,864**	**21,500**	**21,500**	**21,500**	**21,500**
BUSINESS SERVICES	**711,257**	**775,926**	**895,873**	**934,583**	**934,583**	**934,583**



This function 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. FY21-22 spending of $0.934M is up $38K (4.3%) from the FY20-21 Budget, mainly due to the reduction of 0.69 FTE open Accounts Payable position coupled with contractual wage increases. FTE for FY21-22 is 7.8 FTE, which is 0.69 FTE lower than current staffing.

General Fund Detail Budget - 2529 Other Fiscal Services

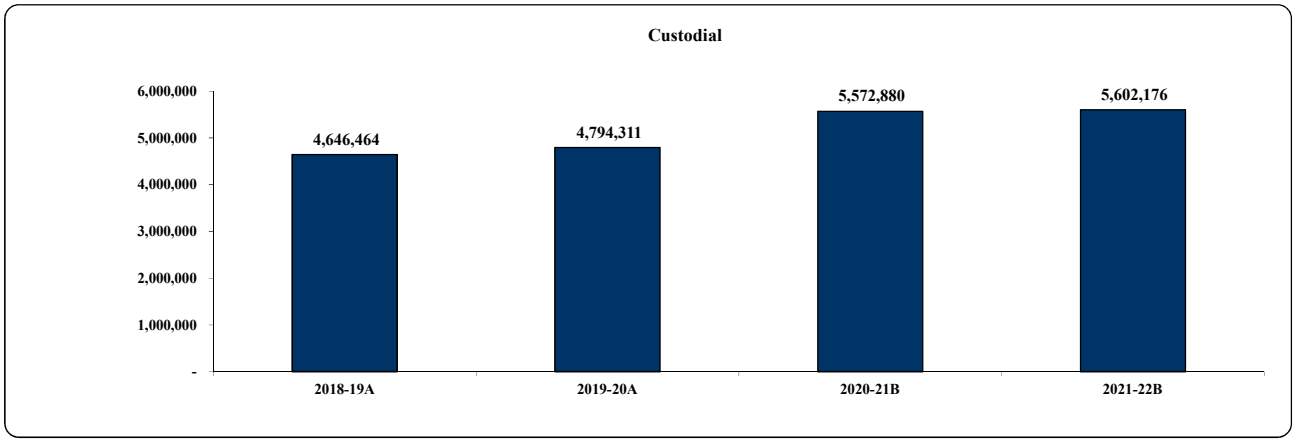
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Advertising	-	383	-	-	-	-
Professional Services	17,300	20,131	30,000	30,000	30,000	30,000
PURCHASED SERVICES	**17,300**	**20,514**	**30,000**	**30,000**	**30,000**	**30,000**
Supplies and Materials	38	-	331	500	500	500
Non-Consumables	-	-	200	500	500	500
SUPPLIES	**38**	**-**	**531**	**1,000**	**1,000**	**1,000**
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	28,815	20,288	30,000	28,000	28,000	28,000
OTHER OBJECTS	**28,815**	**20,288**	**30,000**	**28,000**	**28,000**	**28,000**
OTHER FISCAL SERVICES	**46,153**	**40,802**	**60,531**	**59,000**	**59,000**	**59,000**



This function 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 FY21-22 is flat to prior year spending.

General Fund Detail Budget - 2542 Custodial

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	2,494,981	2,523,609	2,727,255	2,838,811	2,838,811	2,838,811
Classified Substitutes	212,420	183,140	226,728	180,702	180,702	180,702
Classified Temporary	1,111	1,387	1,000	1,000	1,000	1,000
Classified Overtime	24,824	26,542	22,734	22,734	22,734	22,734
Insurance Opt Out	8,523	9,400	8,523	8,523	8,523	8,523
SALARIES & WAGES	**2,741,859**	**2,744,078**	**2,986,239**	**3,051,770**	**3,051,770**	**3,051,770**
PERS	612,281	712,478	835,519	760,412	760,412	760,412
Social Security	165,348	165,318	168,474	192,063	192,063	192,063
Medicare	38,670	38,663	43,029	44,918	44,918	44,918
Workers Compensation	12,415	13,199	15,303	14,312	14,312	14,312
Unemployment	2,757	2,738	3,312	3,098	3,098	3,098
Health Insurance	700,280	731,769	787,316	882,240	882,240	882,240
Life Insurance	974	855	1,465	966	966	966
TSA - ER Paid	40,071	39,400	55,000	39,200	39,200	39,200
Long Term Disability	5,219	7,004	2,395	3,015	3,015	3,015
FSA/HSA	23,400	30,400	31,200	19,000	19,000	19,000
TSA Classified ER Paid Health Insurance Option Health	30,543	28,022	13,627	14,157	14,157	14,157
BENEFITS	**1,631,958**	**1,769,847**	**1,956,641**	**1,973,381**	**1,973,381**	**1,973,381**
Repair/Maintenance	5,492	417	15,000	15,000	15,000	15,000
Rental Expense	-	-	290,000	180,000	180,000	180,000
Professional Services	883	-	-	-	-	-
Other Classified Subs	-	-	-	46,025	46,025	46,025
PURCHASED SERVICES	**6,375**	**417**	**305,000**	**241,025**	**241,025**	**241,025**
Supplies and Materials	230,000	222,493	250,000	286,000	286,000	286,000
Non-Consumables	17,931	53,937	55,000	30,000	30,000	30,000
SUPPLIES	**247,931**	**276,429**	**305,000**	**316,000**	**316,000**	**316,000**
Equipment - New	-	-	-	-	-	-
Equipment - Replacement	18,340	3,540	20,000	20,000	20,000	20,000
CAPITAL OUTLAY	**18,340**	**3,540**	**20,000**	**20,000**	**20,000**	**20,000**
Dues/Fees/Memberships	-	-	-	-	-	-
OTHER OBJECTS	**-**	**-**	**-**	**-**	**-**	**-**
CUSTODIAL	**4,646,464**	**4,794,311**	**5,572,880**	**5,602,176**	**5,602,176**	**5,602,176**



This function includes services, supplies, equipment, materials, utilities, and staff used to clean and operate all schools, auxiliary buildings and grounds. Spending for FY21-22 is $5.6M, an increase of $29K (0.53%). Staffing for FY21-22 is 77.0 FTE, which includes the temporary addition of 8.0 FTE custodians who are performing extra cleaning tasks for COVID and being charged to the ESSER III grant. Supplies and materials are up due to extra supplies needed for COVID cleaning. Rental expenses are decreasing in FY21-22 due to the purchase of the MOA building, which was rented for a portion of the FY2020-21 fiscal year.

Notes Page

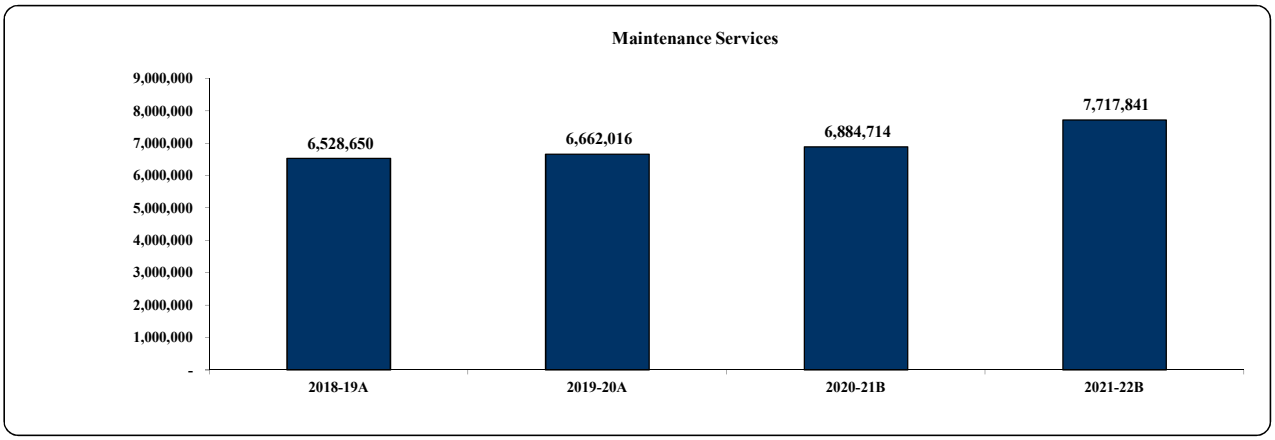


General Fund Detail Budget - 2544 Maintenance Services

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	1,356,970	1,416,228	1,474,069	1,527,602	1,527,602	1,527,602
Classified Managers	123,186	129,987	138,415	140,792	140,792	140,792
Classified Temporary	145,382	158,727	199,547	196,916	196,916	196,916
Classified Overtime	81,348	57,309	67,149	67,149	67,149	67,149
Insurance Opt Out	825	6,975	825	825	825	825
SALARIES & WAGES	**1,708,562**	**1,769,226**	**1,880,006**	**1,933,285**	**1,933,285**	**1,933,285**
PERS	357,469	460,426	470,785	455,282	455,282	455,282
Social Security	101,347	105,056	101,560	119,864	119,864	119,864
Medicare	23,702	24,569	27,260	28,033	28,033	28,033
Workers Compensation	10,958	7,980	8,686	8,932	8,932	8,932
Unemployment	1,700	1,738	1,880	1,933	1,933	1,933
Health Insurance	334,979	380,284	388,515	452,730	452,730	452,730
Life Insurance	459	397	414	400	400	400
TSA - ER Paid	20,040	16,008	22,400	18,150	18,150	18,150
Long Term Disability	2,922	3,921	1,366	1,419	1,419	1,419
FSA/HSA	10,200	8,600	7,000	6,000	6,000	6,000
TSA Classified ER Paid Health Insurance Option Health	14,893	14,812	7,961	4,615	4,615	4,615
BENEFITS	**878,670**	**1,023,793**	**1,037,827**	**1,097,357**	**1,097,357**	**1,097,357**
Professional Growth	14,047	13,954	15,000	20,000	20,000	20,000
Repair/Maintenance/Rentals	506,064	484,385	413,100	503,000	503,000	503,000
Rental Expense	14,007	20,065	18,000	368,000	368,000	368,000
Electricity	1,326,454	1,163,979	1,186,250	1,430,000	1,430,000	1,430,000
Natural Gas	224,974	255,009	251,250	362,000	362,000	362,000
Water/Sewage	491,110	501,109	500,532	520,000	520,000	520,000
Garbage	211,257	176,298	201,250	250,000	250,000	250,000
Travel - In District	997	519	500	1,000	1,000	1,000
Travel - Out of District	6,361	1,878	6,000	6,000	6,000	6,000
Architects/Engineers Services	72,029	30,522	30,000	30,000	30,000	30,000
Other Classified Subs	11,642	-	-	-	-	-
PURCHASED SERVICES	**2,878,475**	**2,647,717**	**2,621,882**	**3,490,000**	**3,490,000**	**3,490,000**
Supplies and Materials	473,445	630,219	580,000	559,200	559,200	559,200
Non-Consumables	84,223	151,151	190,000	90,000	90,000	90,000
Software	8,449	8,715	10,000	23,000	23,000	23,000
SUPPLIES	**566,117**	**792,875**	**780,000**	**672,200**	**672,200**	**672,200**
Equipment - New	101,265	12,850	40,000	20,000	20,000	20,000
Equipment - Replacement	113,499	77,832	130,000	100,000	100,000	100,000
CAPITAL OUTLAY	**214,765**	**90,682**	**170,000**	**120,000**	**120,000**	**120,000**
Dues/Fees/Memberships	5,233	9,953	5,000	5,000	5,000	5,000
Liability Insurance	1,572	6	-	-	-	-
Property Insurance Premium	275,257	327,765	390,000	400,000	400,000	400,000
Judgments Against District	-	-	-	-	-	-
OTHER OBJECTS	**282,062**	**337,724**	**395,000**	**405,000**	**405,000**	**405,000**
MAINTENANCE SERVICES	**6,528,650**	**6,662,016**	**6,884,714**	**7,717,841**	**7,717,841**	**7,717,841**

General Fund Detail Budget - 2544 Maintenance Services

2544 Maintenance Services Continued

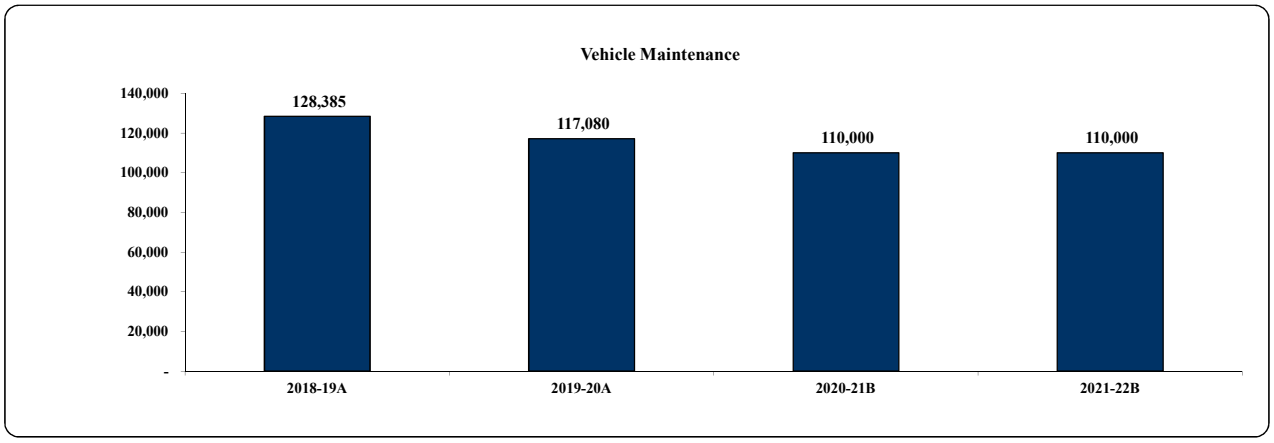


This function includes services, supplies, equipment, utilities, materials and staff necessary to maintain and repair all District schools, auxiliary buildings and grounds across 23 sites with over 1.9 million square feet of facility space and over 276 acres of grounds. Spending in the FY21-22 Budget is $7.7M, $0.8M (12.1%) higher than the FY20-21 Budget. This is due to an increase in utilities. Utilities are projected to be higher in FY21-22 due to decreased usage in the prior year from school shutdowns due to COVID as well as the addition of the new Central High School, the Medford Online School, and two District office buildings.

Staffing for FY21-22 is 29.0 FTE, which is equal to the current budget.

General Fund Detail Budget - 2545 Vehicle Maintenance

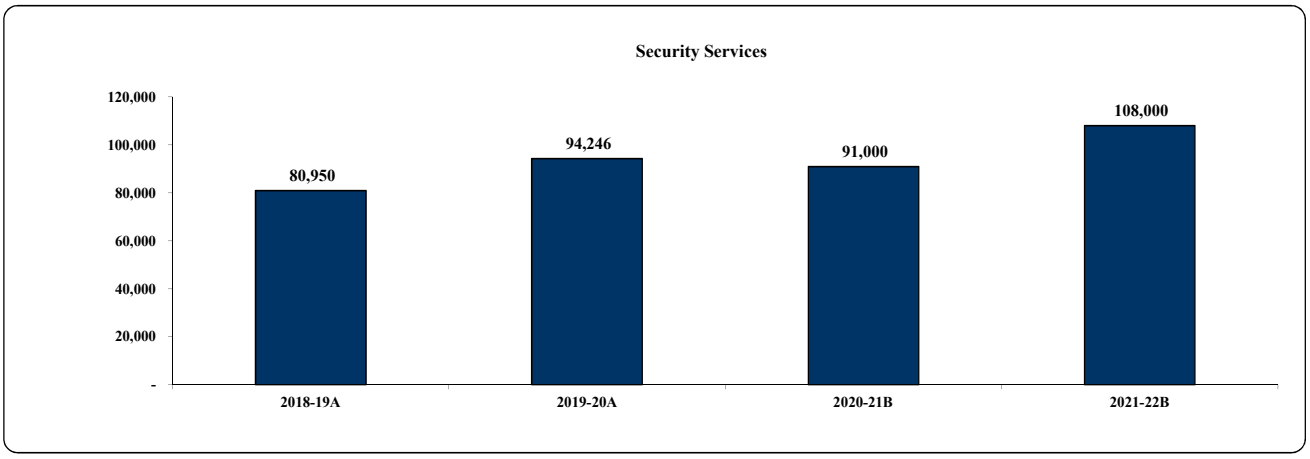
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Repair/Maintenance	62,230	66,791	60,000	60,000	60,000	60,000
Travel - In District	60	20	-	-	-	-
PURCHASED SERVICES	**62,290**	**66,811**	**60,000**	**60,000**	**60,000**	**60,000**
Supplies and Materials	66,095	50,269	50,000	50,000	50,000	50,000
SUPPLIES	**66,095**	**50,269**	**50,000**	**50,000**	**50,000**	**50,000**
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
VEHICLE MAINTENANCE	**128,385**	**117,080**	**110,000**	**110,000**	**110,000**	**110,000**



This function includes services, supplies and equipment needed to maintain all District owned vehicles. The FY21-22 Budgeted spending will be remain flat to the current year.

General Fund Detail Budget - 2546 Security Services

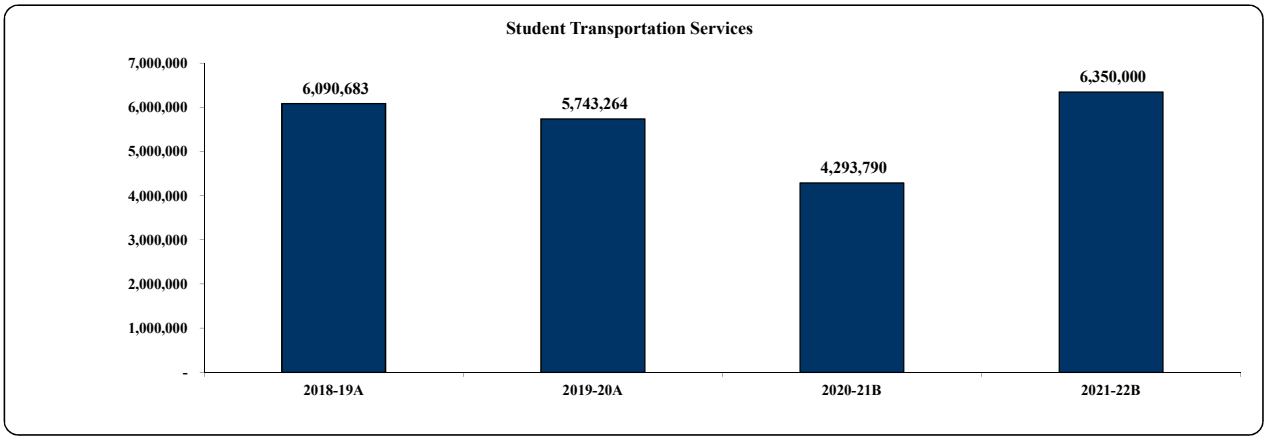
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Repair/Maintenance	41,105	75,861	70,000	87,000	87,000	87,000
Natural Gas	-	-	-	-	-	-
Other Property Services	39,845	17,840	20,000	20,000	20,000	20,000
Professional Services	-	544	1,000	1,000	1,000	1,000
PURCHASED SERVICES	**80,950**	**94,246**	**91,000**	**108,000**	**108,000**	**108,000**
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
SECURITY SERVICES	**80,950**	**94,246**	**91,000**	**108,000**	**108,000**	**108,000**



This function 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. FY21-22 budgeted spending is anticipated to increase $17K (18.68%) due to an increase in fire alarm inspection ($5K) due to two new sites. Added additional camera and Qognify/Ocularis has stopped their 15% educational discount, increasing licensing by $7K. There is also an increase in Access Control licensing ($5K) due to additional devices.

General Fund Detail Budget - 2550 Student Transportation Services

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Pupil Transportation	5,850,323	5,682,731	4,154,694	6,200,000	6,200,000	6,200,000
Pupil Transportation - O.T.H.T.S.	233,683	53,857	131,139	143,300	143,300	143,300
Advertising	6,677	6,677	7,957	6,700	6,700	6,700
PURCHASED SERVICES	**6,090,683**	**5,743,264**	**4,293,790**	**6,350,000**	**6,350,000**	**6,350,000**
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
STUDENT TRANSPORTATION SVC	**6,090,683**	**5,743,264**	**4,293,790**	**6,350,000**	**6,350,000**	**6,350,000**

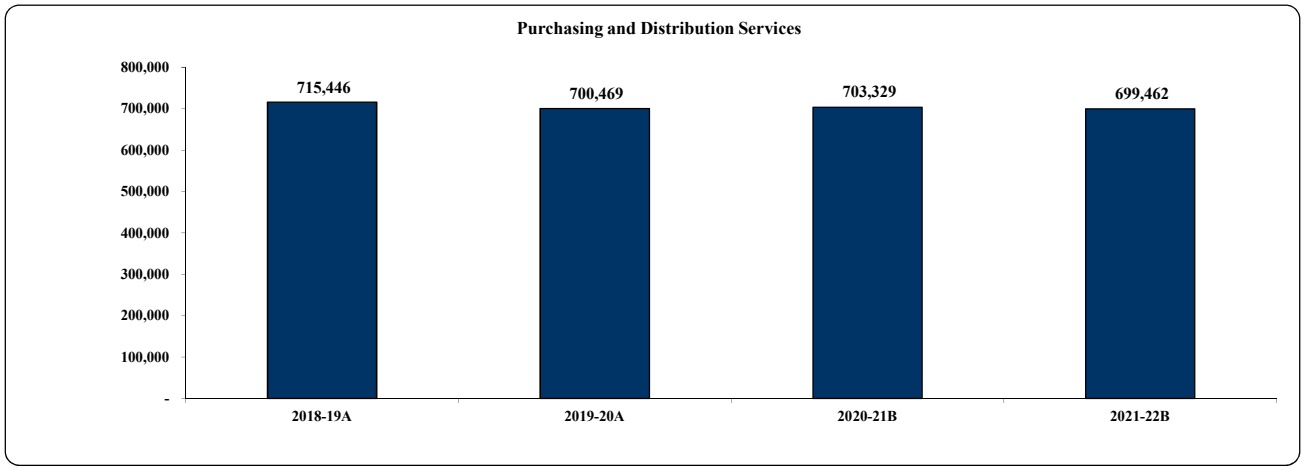


This function includes a service agreement with First Student to provide all home-to-school transportation activity, as well as non-charter athletic transportation services. This is the gross expense for the District. The state revenue allocation includes a 70% transportation grant reimbursement for home-to-school transportation activity, as well as curriculum related travel. The FY21-22 Budget of $6.3M is up $2.1M (47.89%). This is due to a decreased amount of busing services needed in FY20-21 due to the COVID pandemic.

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

General Fund Detail Budget - 2572 Purchasing and Distribution Service

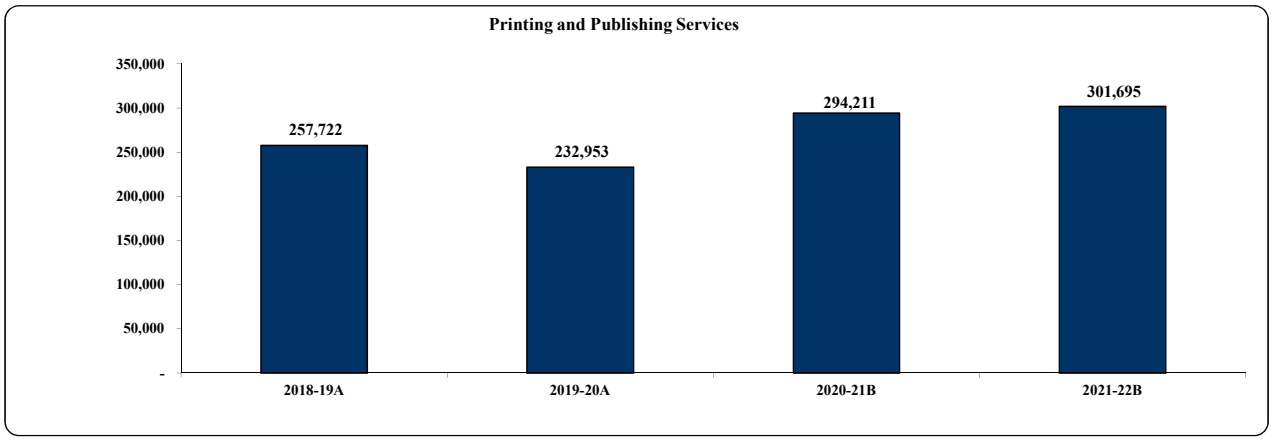
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	146,850	144,507	151,089	157,235	157,235	157,235
Classified Overtime	3,180	467	3,500	3,500	3,500	3,500
SALARIES & WAGES	**150,030**	**144,975**	**154,589**	**160,735**	**160,735**	**160,735**
PERS	40,673	46,482	49,084	41,682	41,682	41,682
Social Security	8,844	8,594	9,678	10,059	10,059	10,059
Medicare	2,068	2,010	2,263	2,352	2,352	2,352
Workers Compensation	624	586	721	750	750	750
Unemployment	150	145	156	162	162	162
Health Insurance	34,800	29,011	29,043	27,809	27,809	27,809
Life Insurance	42	42	41	41	41	41
TSA - ER Paid	1,800	1,800	1,800	1,800	1,800	1,800
Long Term Disability	219	294	150	2	2	2
FSA/HSA	-	600	1,600	-	-	-
TSA Classified ER Paid Health Insurance Option	1,500	1,228	503	520	520	520
BENEFITS	**90,720**	**90,792**	**95,040**	**85,177**	**85,177**	**85,177**
Professional Growth	-	125	150	-	-	-
Repair/Maintenance/Rentals	1,218	3,727	1,000	1,000	1,000	1,000
Rental Expense	443,431	467,324	448,500	448,500	448,500	448,500
Travel - Out of District	726	-	-	-	-	-
Advertising	1,190	546	500	500	500	500
Other Classified Subs	-	-	1,500	1,500	1,500	1,500
PURCHASED SERVICES	**446,565**	**471,723**	**451,650**	**451,500**	**451,500**	**451,500**
Supplies and Materials	26,860	(8,414)	1,500	1,500	1,500	1,500
Non-Consumables	171	724	-	-	-	-
SUPPLIES	**27,031**	**(7,690)**	**1,500**	**1,500**	**1,500**	**1,500**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	1,100	669	550	550	550	550
OTHER OBJECTS	**1,100**	**669**	**550**	**550**	**550**	**550**
PURCHASING/DISTRIBUTION SVC	**715,446**	**700,469**	**703,329**	**699,462**	**699,462**	**699,462**



This function 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 for all of the copiers in the District. The FY21-22 Budget includes spending of $0.70M, which is roughly flat to the prior year. Staffing remains equal to the prior year in FY21-22 at 3.0 FTE.

General Fund Detail Budget - 2574 Printing and Publishing Services

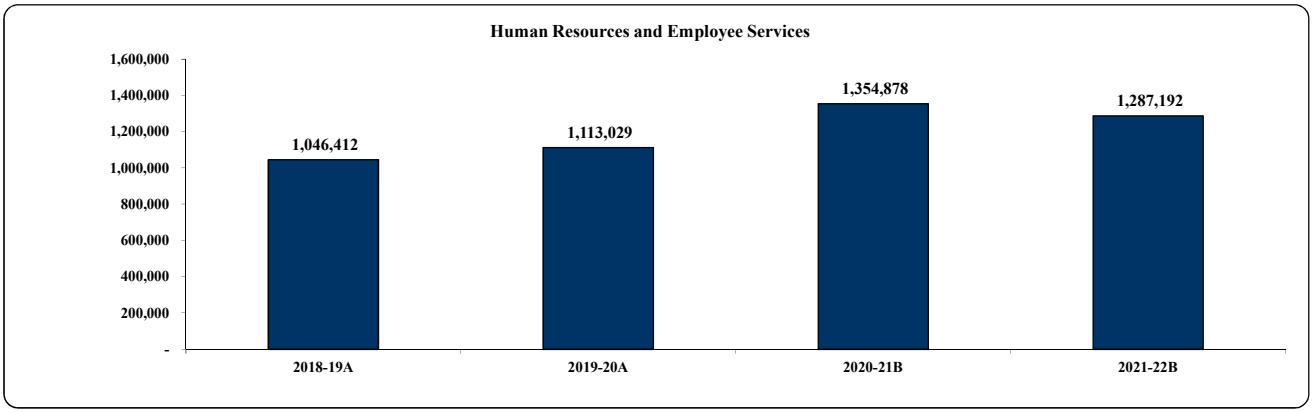
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	79,029	82,344	107,005	119,256	119,256	119,256
Classified Temporary	-	7,722	4,246	4,246	4,246	4,246
Classified Overtime	9,104	10,789	5,832	5,832	5,832	5,832
SALARIES & WAGES	**88,133**	**100,855**	**117,083**	**129,334**	**129,334**	**129,334**
PERS	25,111	31,166	34,823	32,980	32,980	32,980
Social Security	5,357	5,924	7,259	8,019	8,019	8,019
Medicare	1,253	1,385	1,698	1,508	1,508	1,508
Workers Compensation	355	425	541	598	598	598
Unemployment	89	101	117	129	129	129
Health Insurance	22,477	26,560	26,744	30,886	30,886	30,886
Life Insurance	30	27	41	41	41	41
TSA - ER Paid	1,200	1,200	3,400	1,800	1,800	1,800
Long Term Disability	161	216	54	1	1	1
FSA/HSA/HC Opt Out	600	2,200	2,200	1,200	1,200	1,200
TSA Classified ER Paid Health Insurance Option Health	604	600	250	200	200	200
BENEFITS	**57,237**	**69,804**	**77,128**	**77,361**	**77,361**	**77,361**
Repair/Maintenance	9,000	-	10,000	10,000	10,000	10,000
Rental Expense	12,200	-	15,000	15,000	15,000	15,000
Printing	4,699	-	5,000	5,000	5,000	5,000
PURCHASED SERVICES	**25,899**	**-**	**30,000**	**30,000**	**30,000**	**30,000**
Supplies and Materials	86,453	62,293	70,000	65,000	65,000	65,000
SUPPLIES	**86,453**	**62,293**	**70,000**	**65,000**	**65,000**	**65,000**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
OTHER OBJECTS	**-**	**-**	**-**	**-**	**-**	**-**
PRINTING/PUBLISHING SVCS.	**257,722**	**232,953**	**294,211**	**301,695**	**301,695**	**301,695**



This function includes supplies, equipment, and staff used to print and publish District reports and instructional materials. Expenditures for FY21-22 are expected to be $0.3M, which is slightly higher than the FY20-21 Budget. Staffing for FY21-22 is 2.47 FTE, which is flat to the current year.

General Fund Detail Budget - 2640 Human Resources and Employee Services

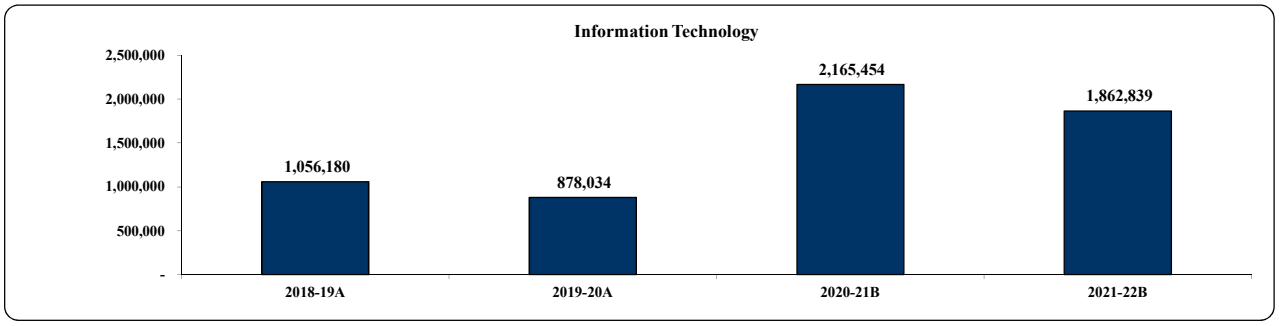
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	410,678	445,802	460,440	371,326	371,326	371,326
Administrators Salaries	166,644	79,652	218,110	283,261	283,261	283,261
Overtime Classified	561	14	4,242	4,242	4,242	4,242
Insurance Opt Out	2,880	2,880	2,880	2,880	2,880	2,880
SALARIES & WAGES	**580,845**	**528,347**	**685,673**	**661,709**	**661,709**	**661,709**
PERS	146,103	164,799	175,056	170,953	170,953	170,953
Social Security	35,020	31,616	37,242	41,026	41,026	41,026
Medicare	8,190	7,394	8,710	9,595	9,595	9,595
Workers Compensation	2,238	2,116	2,775	3,057	3,057	3,057
Unemployment	580	528	601	662	662	662
Health Insurance	83,509	81,195	82,958	103,386	103,386	103,386
Life Insurance	174	122	201	110	110	110
TSA - Employer Paid	8,510	3,767	17,900	6,800	6,800	6,800
Long Term Disability	810	1,087	334	904	904	904
FSA/HSA	3,920	600	600	1,200	1,200	1,200
TSA Classified ER Paid Health Insurance Option	7,250	6,648	3,680	3,640	3,640	3,640
BENEFITS	**296,304**	**299,872**	**330,055**	**341,333**	**341,333**	**341,333**
Management Services	47,201	39,906	50,000	50,000	50,000	50,000
Professional Growth	6,555	7,809	10,500	10,500	10,500	10,500
Prof/Tech Svcs-Instr'l	-	4,821	80,000	-	-	-
Travel - In District	74	(0)	150	150	150	150
Travel - Out of District	21,911	15,266	5,000	20,000	20,000	20,000
Advertising	4,746	25	5,000	5,000	5,000	5,000
Legal	-	12,950	18,000	18,000	18,000	18,000
Negotiations	-	-	5,000	5,000	5,000	5,000
Professional Services	20,097	133,093	75,000	85,000	85,000	85,000
PURCHASED SERVICES	**100,584**	**213,870**	**248,650**	**193,650**	**193,650**	**193,650**
Supplies and Materials	35,137	15,952	18,000	18,000	18,000	18,000
Non-Consumables	498	1,425	7,500	5,000	5,000	5,000
Software	11,000	48,365	60,000	60,000	60,000	60,000
Hardware	-	186	-	-	-	-
SUPPLIES	**46,635**	**65,927**	**85,500**	**83,000**	**83,000**	**83,000**
Dues/Fees/Memberships	22,044	5,013	5,000	7,500	7,500	7,500
OTHER OBJECTS	**22,044**	**5,013**	**5,000**	**7,500**	**7,500**	**7,500**
HUMAN RESOURCES/EMP. SVCS.	**1,046,412**	**1,113,029**	**1,354,878**	**1,287,192**	**1,287,192**	**1,287,192**



The FY21-22 Budget of nearly $1.3M is -$0.06M (-5.0%) lower than the current year budget. This is mainly driven by a decrease in professional services that will be used less frequently in the upcoming year. Staffing across all funds for FY21-22 is 8.2 FTE, which is flat to current staffing. Though the FTE is the same, there has been a shift in the classification of where staff are being coded. The Human Resources function 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. There is $18K in Legal for Hungerford Law Firm for addressing employee relations issues.

General Fund Detail Budget - 2661 Information Technology

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	334,220	325,300	458,474	455,850	455,850	455,850
Classified Managers	86,202	97,319	299,378	90,015	222,276	222,276
Classified Temporary	922	76,819	76,875	35,875	35,875	35,875
Classified Overtime	1,787	1,832	3,000	3,000	3,000	3,000
Insurance Opt Out	5,200	2,869	5,200	5,200	5,200	5,200
SALARIES & WAGES	**428,393**	**504,139**	**842,927**	**589,940**	**722,201**	**722,201**
PERS	105,832	96,558	261,554	151,066	184,152	184,152
Social Security	25,455	30,783	34,366	36,576	44,776	44,776
Medicare	5,953	7,199	8,235	8,554	10,472	10,472
Workers Compensation	1,628	1,798	2,624	2,726	3,337	3,337
Unemployment	430	504	568	590	722	722
Health Insurance	47,181	56,345	152,781	171,463	191,804	191,804
Life Insurance	99	73	83	110	110	110
TSA - ER Paid	3,000	8,811	10,200	4,700	5,900	5,900
Long Term Disability	621	833	237	249	337	337
FSA/HSA	1,800	5,000	1,800	5,000	6,200	6,200
TSA Classified ER Paid Health Insurance Option	2,804	1,675	900	1,000	1,000	1,000
BENEFITS	**194,803**	**209,579**	**473,348**	**382,034**	**448,811**	**448,811**
Repair/Maintenance	-	-	-	3,500	3,500	3,500
Travel - In District	86,114	157	200	200	200	200
Travel - Out of District	8,014	23,715	5,000	10,000	10,000	10,000
Training-In District	-	83,048	20,000	-	-	-
Printing	2,889	3,325	3,000	500	500	500
Professional Services	104,572	7,633	7,500	7,500	7,500	7,500
PURCHASED SERVICES	**201,708**	**117,878**	**35,700**	**21,700**	**21,700**	**21,700**
Supplies and Materials	4,612	2,684	3,500	3,750	3,750	3,750
Non-Consumables	-	1,488	-	-	-	-
Software	173,800	34,751	798,778	656,128	656,128	656,128
Hardware Under $5000	-	3,511	11,200	10,000	10,000	10,000
SUPPLIES	**178,412**	**42,434**	**813,478**	**669,878**	**669,878**	**669,878**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	52,865	4,004	-	250	250	250
OTHER OBJECTS	**52,865**	**4,004**	**-**	**250**	**250**	**250**
INFORMATION TECHNOLOGY	**1,056,180**	**878,034**	**2,165,454**	**1,663,802**	**1,862,839**	**1,862,839**



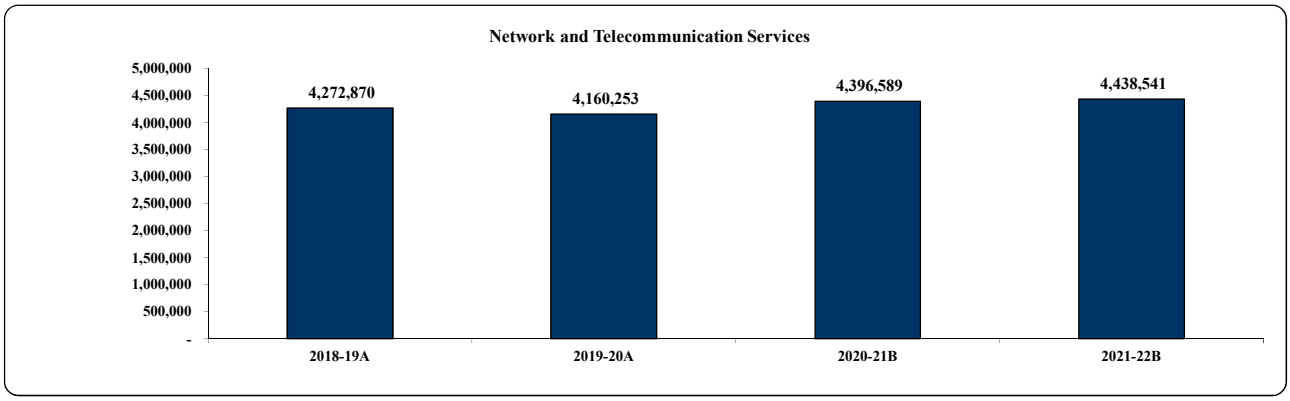
The Information Technology function includes costs associated with ongoing computer applications and data services for the Medford School District. Several software solutions for the District's financial, accounting, human resources, student information and Oregon Department of Education reporting needs 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.

FY21-22 spending of $1.86M is -$0.3K (-13.9%) less than the FY20-21 Budget. This is due to the temporary reduction of 1.0 FTE Project Manager position, as well as lower employer PERS contribution rates. This eliminated position was vacant at the time of reduction. Staffing across all funds for FY21-22 is 9.0 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.

General Fund Detail Budget - 2669 Network and Telecommunication Services

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Classified	845,594	953,520	895,480	1,056,835	1,056,835	1,056,835
Classified Managers	128,825	47,681	259,451	119,483	119,483	119,483
Classified Temps/Overtime	10,385	1,570	23,871	23,871	23,871	23,871
Classified Overtime	108,096	95,711	86,585	86,585	86,585	86,585
Insurance Opt Out	4,761	7,200	4,761	4,761	4,761	4,761
SALARIES & WAGES	**1,097,661**	**1,105,682**	**1,270,147**	**1,291,534**	**1,291,534**	**1,291,534**
PERS	255,395	293,822	354,019	316,204	316,204	316,204
Social Security	65,780	66,492	69,749	80,075	80,075	80,075
Medicare	15,384	15,551	18,417	18,727	18,727	18,727
Workers Compensation	4,248	4,225	5,868	5,967	5,967	5,967
Unemployment	1,098	1,106	1,270	1,292	1,292	1,292
Health Insurance	236,836	238,429	269,247	331,277	331,277	331,277
Life Insurance	263	229	262	262	262	262
TSA - ER Paid	13,000	10,000	13,600	11,300	11,300	11,300
Long Term Disability	1,918	2,574	1,364	792	792	792
FSA/HSA	3,000	7,200	4,600	8,000	8,000	8,000
TSA Classified ER Paid Health Insurance Option	10,020	9,690	5,044	5,512	5,512	5,512
BENEFITS	**606,941**	**649,319**	**743,441**	**779,407**	**779,407**	**779,407**
Repair/Maintenance/Rentals	64,654	50,515	60,000	60,000	60,000	60,000
Travel - In District	282	1,434	1,000	1,000	1,000	1,000
Travel - Out of District	7,859	3,036	5,000	15,000	15,000	15,000
Telephone	241,224	269,689	438,000	432,600	432,600	432,600
Tuition	3,939	4,800	2,000	2,000	2,000	2,000
Pro Services - Tech / Non-instructional	313,315	171,238	170,000	170,000	170,000	170,000
Other Licensed Subs	-	1,879	-	-	-	-
Other Classified Subs	9,603	4,174	-	-	-	-
PURCHASED SERVICES	**640,877**	**506,767**	**676,000**	**680,600**	**680,600**	**680,600**
Supplies and Materials	4,456	1,618	10,000	5,000	5,000	5,000
Non-Consumables	258,656	248,104	390,000	390,000	390,000	390,000
Software	437,078	853,564	480,000	565,000	565,000	565,000
Hardware	1,225,057	794,709	825,000	725,000	725,000	725,000
SUPPLIES	**1,925,247**	**1,897,996**	**1,705,000**	**1,685,000**	**1,685,000**	**1,685,000**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
Dues/Fees/Memberships	2,144	490	2,000	2,000	2,000	2,000
OTHER OBJECTS	**2,144**	**490**	**2,000**	**2,000**	**2,000**	**2,000**
NETWORK TELECOM SERVICES	**4,272,870**	**4,160,253**	**4,396,589**	**4,438,541**	**4,438,541**	**4,438,541**

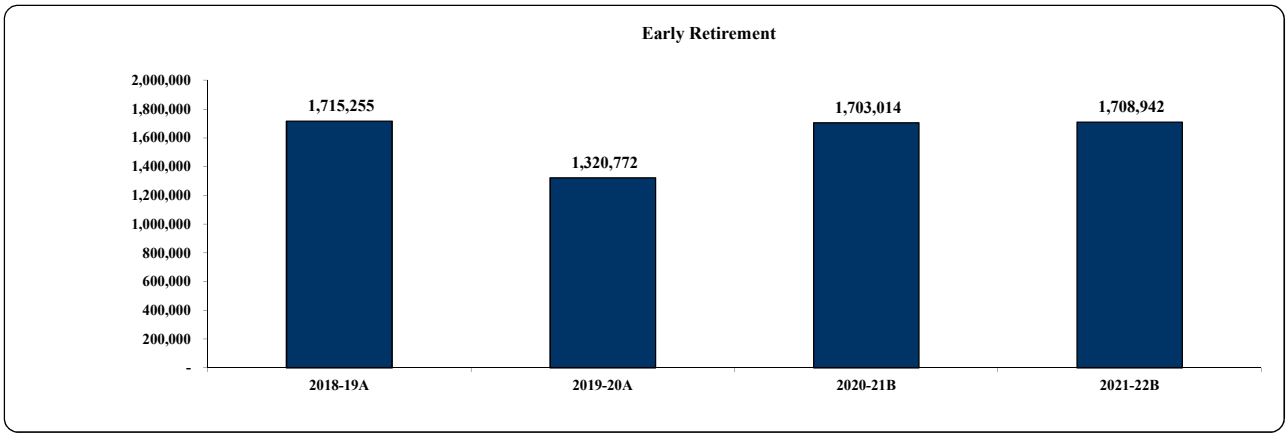


This function includes services, supplies, equipment, software, and staff necessary to design, install and maintain District network, telecommunication and security systems. Expenditures in the FY21-22 Budget for the Network Telecom Services (NTS) function is up $41K (0.95%) versus the FY20-21 Budget. This is due to a contractual wage increase with a reduction in the PERS employer contribution rates. Staffing remains steady at 19.0 FTE.

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 - 2700 Early Retirement

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Early Retirement Stipends	780,700	610,468	950,000	957,200	957,200	957,200
SALARIES & WAGES	**780,700**	**610,468**	**950,000**	**957,200**	**957,200**	**957,200**
PERS Tiers I & II	-	-	-	1,892	1,892	1,892
Social Security	47,622	30,101	58,900	59,346	59,346	59,346
Medicare	11,137	8,697	13,775	13,879	13,879	13,879
Workers Compensation	-	-	4,389	4,422	4,422	4,422
Unemployment	-	-	950	957	957	957
Health Insurance	-	-	-	15,745	15,745	15,745
Post Retirement Healthcare	875,796	671,505	655,000	655,000	655,000	655,000
BENEFITS	**934,555**	**710,304**	**733,014**	**751,742**	**751,742**	**751,742**
Travel - Out of District	-	-	20,000	-	-	-
PURCHASED SERVICES	**-**	**-**	**20,000**	**-**	**-**	**-**
SUPPLIES	**-**	**-**	**-**	**-**	**-**	**-**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
OTHER OBJECTS	**-**	**-**	**-**	**-**	**-**	**-**
EARLY RETIREMENT	**1,715,255**	**1,320,772**	**1,703,014**	**1,708,942**	**1,708,942**	**1,708,942**



The Early Retirement function includes costs for one time stipends and healthcare associated with the District supplemental early retirement program provided to qualified District retirees. These benefits are in addition to the state Public Employees Retirement System (PERS) benefits. Expenditures for FY21-22 are projected to be $1.7M. Approximately $0.9M, including fringe benefits, is budgeted for the one-time early retirement stipend program and $0.75M for healthcare (see paragraph below for details). How much is spent in total in this function and how much is spent in each of these areas (stipends vs. healthcare) could vary higher or lower significantly based on the timing of when employees choose to retire and whether they choose a one-time stipend or health insurance.

The 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. For healthcare, the maximum benefit in years declines each year by one year. For the coming fiscal year, the maximum benefit for healthcare is 2 years. The maximum healthcare benefit for those retiring in 2019-20 is 2 years and 2020-21 is the last year for healthcare eligibility and the maximum benefit for retirees in that year will be 1 year in length. For those who do qualify and choose a one-time stipend instead of healthcare, there is a stipend based on years of service at June 30, 2012. The maximum one-time stipend is $56,000 per retiree. As the maximum benefit in years available for healthcare declines, it is anticipated more eligible employees will choose the one-time stipend payout. The amounts and terms vary by employee group.

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

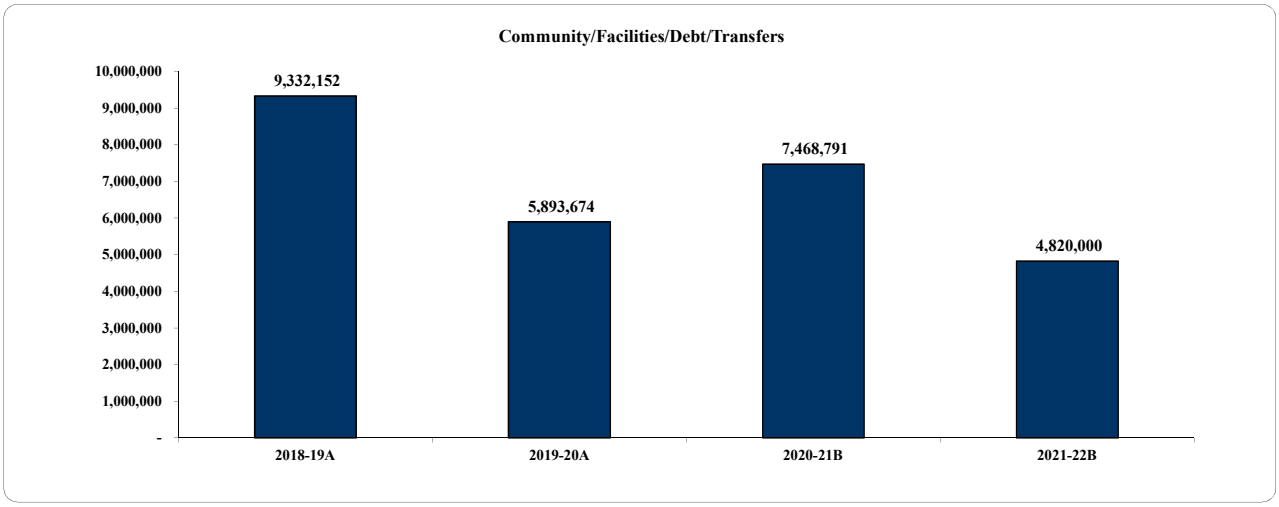
COMMUNITY	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
School Lunch Match	-	-		-	-	-
COMMUNITY SERVICES	-	-	-	-	-	-

-

FACILITIES	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Acquisition & Construction	-	-		-	-	-
Improvement	-	-		-	-	-
FACILITIES	-	-	-	-	-	-

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DEBT & TRANSFERS	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Long Term Debt	-	-		-	-	-
Transfer of Funds	9,332,152	5,893,674	7,468,791	4,820,000	4,820,000	4,820,000
DEBT & TRANSFERS	**9,332,152**	**5,893,674**	**7,468,791**	**4,820,000**	**4,820,000**	**4,820,000**



Total General Fund Transfers Out to Other Funds is down -$2.648 million due to less transfers to the Project Reserves fund as well as a $0 transfer to the PERS reserve fund. The General Fund is budgeting to transfer a total of $4.82M, which will be distributed as follows: $1.7M to the Project Reserve Fund to fund Maintenance and Repairs, Technology Hardware, and Curriculum, $0.375M to Special Revenue Secondary Athletics, $0.27M to partially fund the Physical Education Expansion (PEEK), $0.025M for State and Local Programs, $1.25M for Chromebook Reserves fund, and $1.2M to Debt Service. The detail of these transfers can be found in the green Special Revenue section starting on page 109.

General Fund Detail Budget - 3120 School Lunch Match

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
SALARIES & WAGES	-	-				-
BENEFITS	-	-				-
PURCHASED SERVICES	-	-				-
SUPPLIES	-	-				-
CAPITAL OUTLAY	-	-				-
OTHER OBJECTS	-	-				-
SCHOOL LUNCH MATCH	-	-				-

In order to qualify for The School Lunch Match Program, the State requires a revenue transfer from the General Fund BSSF-Basic School Support Fund to the Food Service BSSF-State School Lunch Match Fund. The intent is for this revenue to cover some costs associated with Food Service. We have consistently complied with this requirement. However, no expense is actually charged to the General Fund School Lunch Match since it is budgeted as a reduction in revenue in the General Fund and an increase in revenue in the Food Service Operations Fund. The match for 2016-17 was $52K, 2017-18 in $53K, $52K for FY18-19, and $55K in FY19-20 We expect next year's match to be about the same amount in 2020-21.

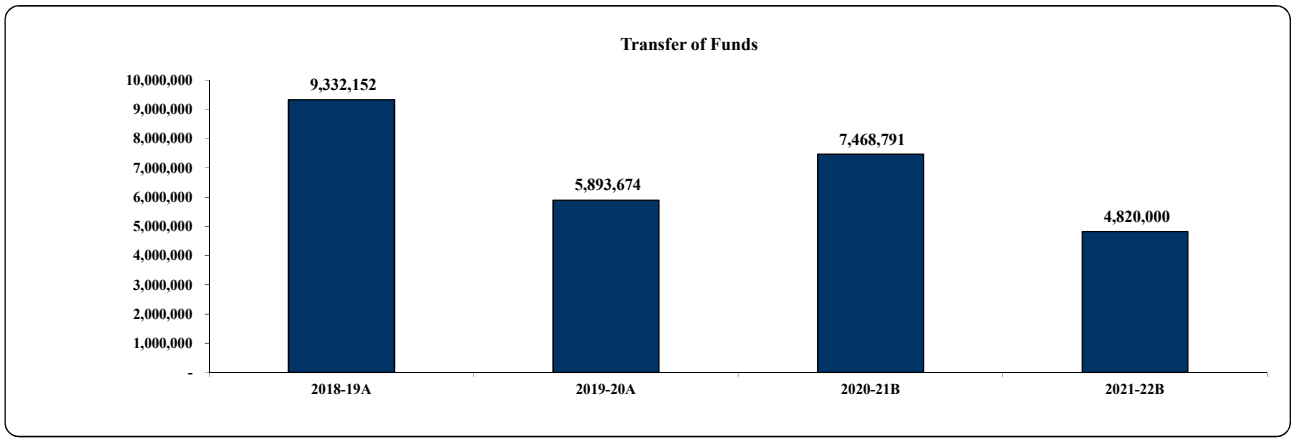
General Fund Detail Budget - 4150 Facilities Acquisition and Construction

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
SALARIES & WAGES						
BENEFITS						
PURCHASED SERVICES						
SUPPLIES						
CAPITAL OUTLAY						
OTHER OBJECTS						
FACILITIES ACQUISITION/CONST.						

This function is now funded through the Project Reserves Fund found on pages 119-125 of this document.

General Fund Detail Budget - 5201 Transfer of Funds

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
SALARIES & WAGES						
BENEFITS						
PURCHASED SERVICES						
SUPPLIES						
CAPITAL OUTLAY						
Other Transfers	9,332,152	5,893,674	7,468,791	4,820,000	4,820,000	4,820,000
OTHER OBJECTS	9,332,152	5,893,674	7,468,791	4,820,000	4,820,000	4,820,000
TRANSFER OF FUNDS	**9,332,152**	**5,893,674**	**7,468,791**	**4,820,000**	**4,820,000**	**4,820,000**

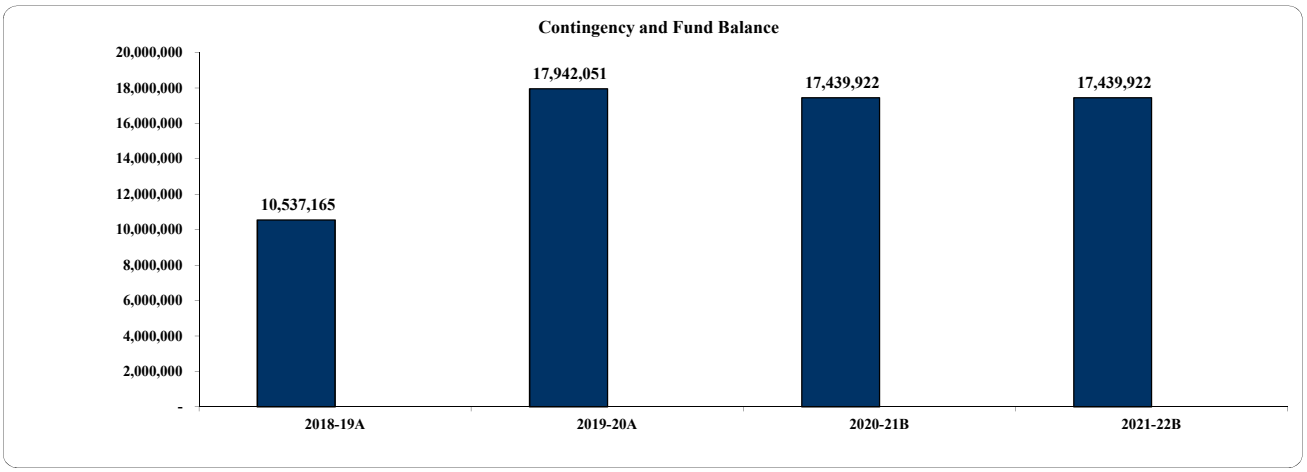


Total General Fund Transfers Out to Other Funds is down -$2.648 million due to less transfers to the Project Reserves fund as well as a $0 transfer to the PERS reserve fund. The General Fund is budgeting to transfer a total of $4.82M, which will be distributed as follows: $1.7M to the Project Reserve Fund to fund Maintenance and Repairs, Technology Hardware, and Curriculum, $0.375M to Special Revenue Secondary Athletics, $0.27M to partially fund the Physical Education Expansion (PEEK), $0.025M for State and Local Programs, $1.25M for Chromebook Reserves fund, and $1.2M to Debt Service. The detail of these transfers can be found in the green Special Revenue section starting on page 109.

General Fund Expenditures - Contingency and Fund Balance Functions

	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Contingency	10,537,165	17,942,051	17,439,922	17,439,922	17,439,922	17,439,922
CONTINGENCY	**10,537,165**	**17,942,051**	**17,439,922**	**17,439,922**	**17,439,922**	**17,439,922**

FUND BALANCE	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 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 please see page 9 General Fund, Fund Balance Projection.

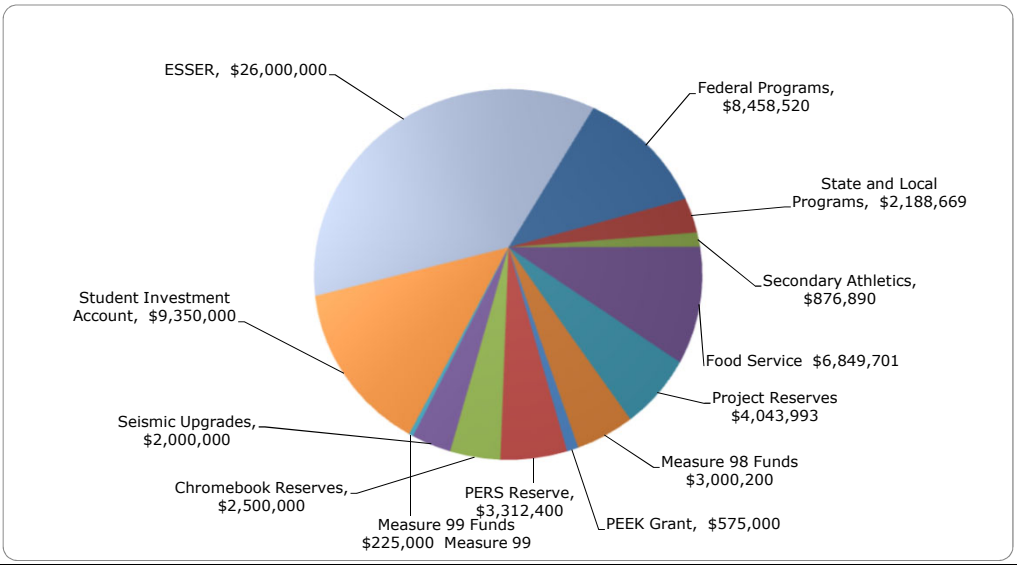
Special Revenue and Other Funds



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



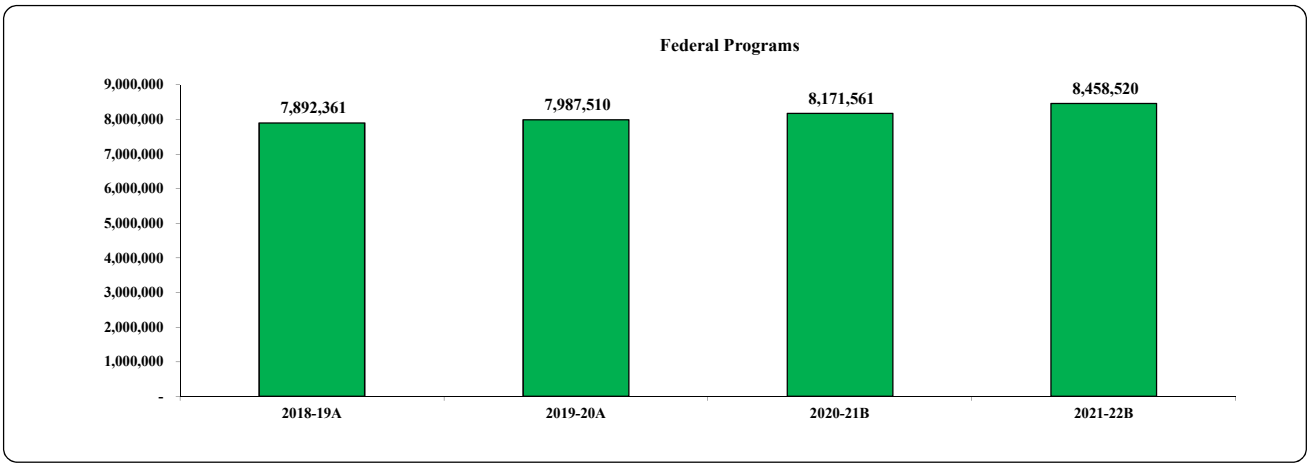
Requirements by Appropriation Level	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Instruction*	11,276,152	11,098,932	18,836,362	28,629,187	28,629,187	28,629,187
Support Services*	6,896,719	3,456,801	3,940,228	7,223,142	7,223,142	7,223,142
Community Services*	5,736,834	4,776,120	6,195,737	6,250,707	6,250,707	6,250,707
Facilities Acquisition*	4,864,862	3,512,096	7,250,229	19,295,229	19,295,229	19,295,229
Transfers*	1,401,100	1,401,100	1,401,100	-	-	-
Contingency*	6,273,707	6,233,382	5,892,834	6,414,594	7,664,594	7,644,594
Fund Balance/Unappropriated Fund Balance	338,440	330,735	317,515	1,567,516	317,516	337,515
Total Expenditures/Appropriations	**36,787,812**	**30,809,166**	**43,834,005**	**69,380,374**	**69,380,374**	**69,380,374**
*Appropriation Level						

Requirements by Program	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Federal Programs	7,892,361	7,987,510	8,171,561	8,458,520	8,458,520	8,458,520
Other Federal, State and Local Programs	1,317,051	1,269,600	1,916,551	2,188,669	2,188,669	2,188,669
PERS Reserve	4,819,600	4,713,500	4,713,500	3,312,400	3,312,400	3,312,400
Physical Education Expansion (PEEK)	579,193	573,824	575,000	575,000	575,000	575,000
Secondary Athletics	701,213	758,268	884,140	876,890	876,890	876,890
Food Service Operations	6,759,352	5,790,046	6,966,430	6,849,701	6,849,701	6,849,701
Seismic Upgrades	2,112,295	842,832	1,000,000	2,000,000	2,000,000	2,000,000
Project Reserves	10,034,652	6,213,791	5,229,377	4,043,993	4,043,993	4,043,993
Chromebook Reserve		-	1,250,000	2,500,000	2,500,000	2,500,000
Measure 98 - High School Success	2,392,026	2,506,877	3,003,474	3,000,200	3,000,200	3,000,200
Measure 99 Outdoor School	180,069	152,917	274,946	225,000	225,000	225,000
Student Investment Account (SIA)			3,587,642	9,350,000	9,350,000	9,350,000
ESSER Grants			6,261,384	26,000,000	26,000,000	26,000,000
Total Requirements by Fund	**36,787,812**	**30,809,166**	**43,834,005**	**69,380,374**	**69,380,374**	**69,380,374**

Special Revenue Resources/Appropriations are projected at $69.3M for FY21-22, an increase of $25.5M (58.3%) from the FY20-21 Budget. Most of the increase in Requirements is due to the increased funding for SIA and ESSER grants, which make up $25.5M of the increase. In total all grants other than SIA and ESSER have flat year over year resources of $34.0 million. Please see the following pages for more details on each program or grant.

Special Revenue Funds - Federal Programs

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES By Grant Including Carryover						
Title I	5,007,189	4,915,218	4,607,500	4,832,986	4,832,986	4,832,986
IDEA	1,928,829	1,971,493	2,169,030	2,169,030	2,169,030	2,169,030
Title IIA - Improving Teacher Quality	512,299	612,679	489,561	551,034	551,034	551,034
Other Federal Grants/Carryover	32,717	149,280	528,470	528,470	528,470	528,470
Fruit and Vegetable Grants	171,888	149,018	185,000	185,000	185,000	185,000
Title III - English Language Acquisition	171,499	123,602	132,000	132,000	132,000	132,000
McKinney Homeless Education	67,942	66,220	60,000	60,000	60,000	60,000
TOTAL RESOURCES	**7,892,361**	**7,987,510**	**8,171,561**	**8,458,520**	**8,458,520**	**8,458,520**
REQUIREMENTS						
Instruction	6,250,939	5,947,038	6,513,371	6,743,737	6,743,737	6,743,737
Support Services	1,444,775	1,844,163	1,387,832	1,435,242	1,435,242	1,435,242
Community Services	196,647	196,309	270,357	279,541	279,541	279,541
TOTAL REQUIREMENTS	**7,892,361**	**7,987,510**	**8,171,561**	**8,458,520**	**8,458,520**	**8,458,520**



Federal Program grants revenues are projected at $8.4M in the FY21-22 Budget, which is $0.3 million or 3.5% higher as compared to FY20-21 Budget. 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 2020-21 was 2,138 students.

The following Special Education services and programs are offered in the Medford School District: (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 FY18-19	Students Served in FY20-21
Educational Resource Centers (provided at all schools)	1,428	1,488
Speech-Language Therapy	1,274	1,537
Assessment & Evaluation Teams	739	855
Behavior-Social Support	743	*
Self-contained Classes - MAPS and FOCUS programs at twelve (12) schools	363	354
Occupational Therapy	74	126**
Program for Deaf and Hard of Hearing	9	5
STEPS Classes (operated by SOESD) at two (2) schools	19	15

*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. We are also providing more support to students based on more FTEs.

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-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 IA: Improving Basic Programs
The purpose of Title IA funding is to ensure that all children have a fair and equitable opportunity to learn and achieve. Title IA 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.

A portion of this funding is allocated directly to each qualifying Title I school. In all, 46 Title I-A support staff are paid for out of a per-pupil allotment to each qualifying school. The remaining portion is set-aside to ensure District support for all qualifying students and proper oversight of expenditures. The school funds are expended in accordance with the school-level Title I plan. 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:

A total of 54 people (33.5 FTE) are funded out of Title IA set-aside.

Administration and Leadership . This set-aside supports District administration of the Title I-A program. Includes. 50 FTE of Federal Program Coordinator, .50 FTE of Office Assistant, and .25 FTE of Secretary.

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 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 advocates through Maslow Project, .75 FTE for a District Foster Care Liaison/Elementary Positive Attendance Support 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 Developmen t. Eleven 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 IA budgets and programs. The school-wide Title I schools are Howard, Jackson, Jefferson, Kennedy, Oak Grove, Roosevelt, Washington, Wilson, McLoughlin, Central High School and Kids Unlimited Academy.

Additionally, 1.75 FTE of Instructional Specialists (split between four people) provides instructional support at the 11 Title I-A schools 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 . 31 classified instructional support staff provide early intervention for reading and/or math Kindergarten through 3rd 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.

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 .50 FTE licensed teacher to provide instruction in reading, math and English Language services (if needed). In addition, a .625FTE classified support position added in 2020-21 supports a new CTE program.

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

Title II-A: Teacher Quality
Seven people are funded out of Title II-A with a total FTE of 3.35.

Title II-A funds focused on providing leadership and instructional coaching in the school-wide 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 school-wide and district-wide PLCs.

To this end, teacher quality is the focus of 2.25 FTE Instructional Specialists (split between four people) support a total of 20 schools and 670 teachers, one middle school content area support at McLoughlin,

Title II-A funds also support the district-wide effort to support inclusion and culturally responsive strategies across all grades (K-12) to support system-wide achievement and hiring of bilingual and/or BIPOC teachers by attending recruiting sessions and attending state and/or regional conferences. Both North Medford and South Medford high schools have .5FTE for on-site support in inclusive instructional practices and the Human Resources Department has extra funding for travel and recruitment.

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 2020-21, this amount was $32/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. To this end, supports including 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 two K-12 TOSAs (.5 FTE) to support students in English Language programs. In addition, 1.5 FTE split between the two comprehensive high schools to support students in Newcomer programs, facilitate parent involvement and assist with transitions.

During Comprehensive Distance Learning, families were supported through town halls and school events for our ELL families.

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. A total of four people (3 FTE) are supported by Title IV-A.

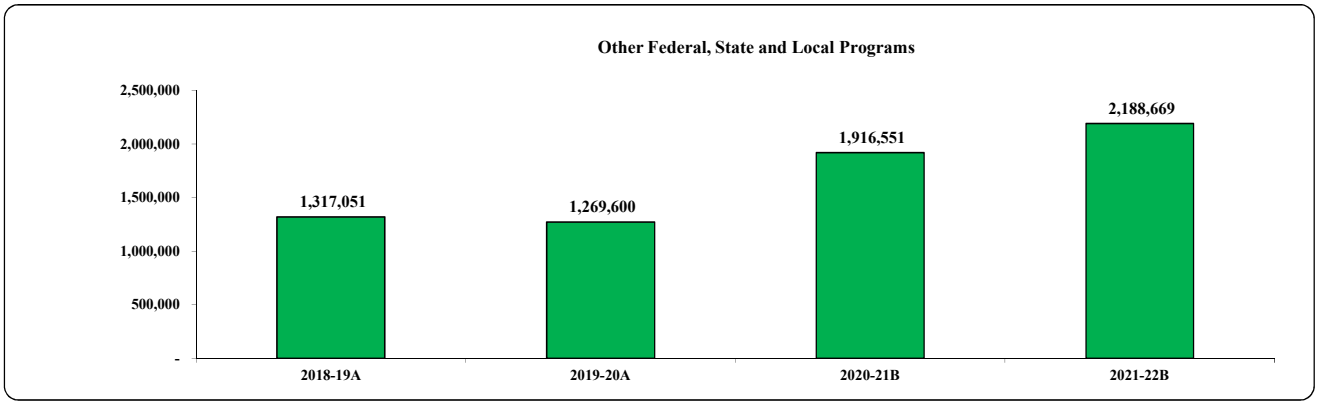
MSD provides all students with access to a well-rounded education through district-wide programs. These include a MKV Transportation Coordinator, and 1.0 FTE Talented and Gifted (TAG) Coordinator.

To improve school conditions for students, a .50 FTE Wellness Coordinator and funding for on-going training for district-wide social-emotional well-being programs were added to the Title IV program in 2020.

Providing district-wide license for closed-captioning on Zoom and .50 FTE for a Technology Integration Specialists improved the use of technology in order to improve the academic achievement and digital literacy of all students.

Special Revenue Funds - Other Federal, State and Local Programs

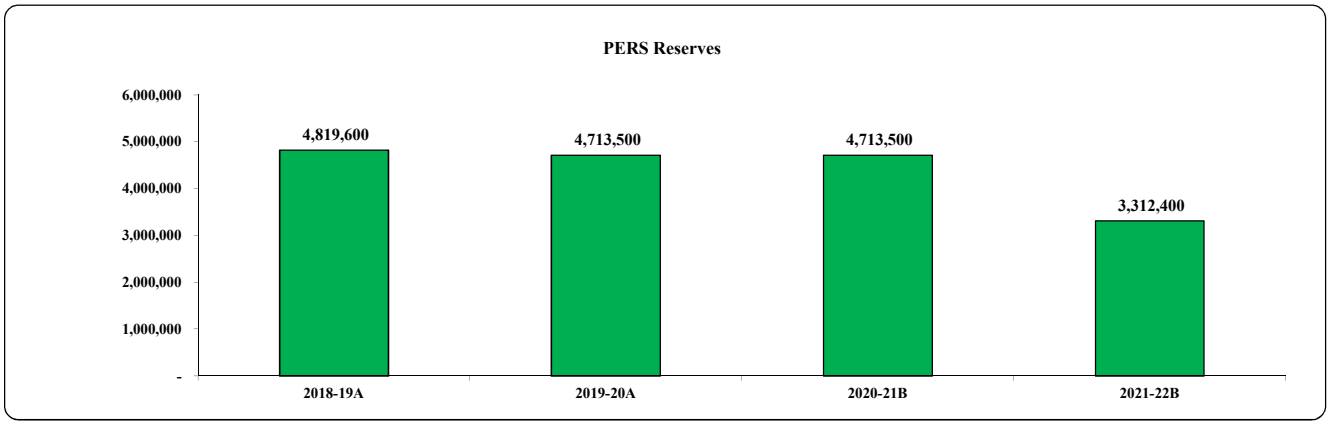
Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
Local Sources	333,049	167,315	333,049	175,000	175,000	175,000
Intermediate Sources		-	-	-	-	-
State Sources	338,150	328,264	87,837	1,175,000	1,175,000	1,175,000
Federal Sources	12,245	13,042	294,314	13,000	13,000	13,000
Transfers In	25,000	56,280	370,000	25,000	25,000	25,000
Beginning Fund Balance	608,607	704,700	831,351	800,669	800,669	800,669
TOTAL RESOURCES	**1,317,051**	**1,269,600**	**1,916,551**	**2,188,669**	**2,188,669**	**2,188,669**
REQUIREMENTS						
Instruction	489,104	299,814	381,772	1,300,000	1,300,000	1,300,000
Support Services	51,948	81,122	676,796	80,000	80,000	80,000
Community Services	71,298	32,085	32,085	32,085	32,085	32,085
Facilities Acquisition	-	25,229	25,229	25,229	25,229	25,229
Transfers Out						
Contingency	629,700	756,351	725,669	676,355	676,355	676,355
Unappropriated Fund Balance	75,000	75,000	75,000	75,000	75,000	75,000
TOTAL REQUIREMENTS	**1,317,051**	**1,269,600**	**1,916,551**	**2,188,669**	**2,188,669**	**2,188,669**



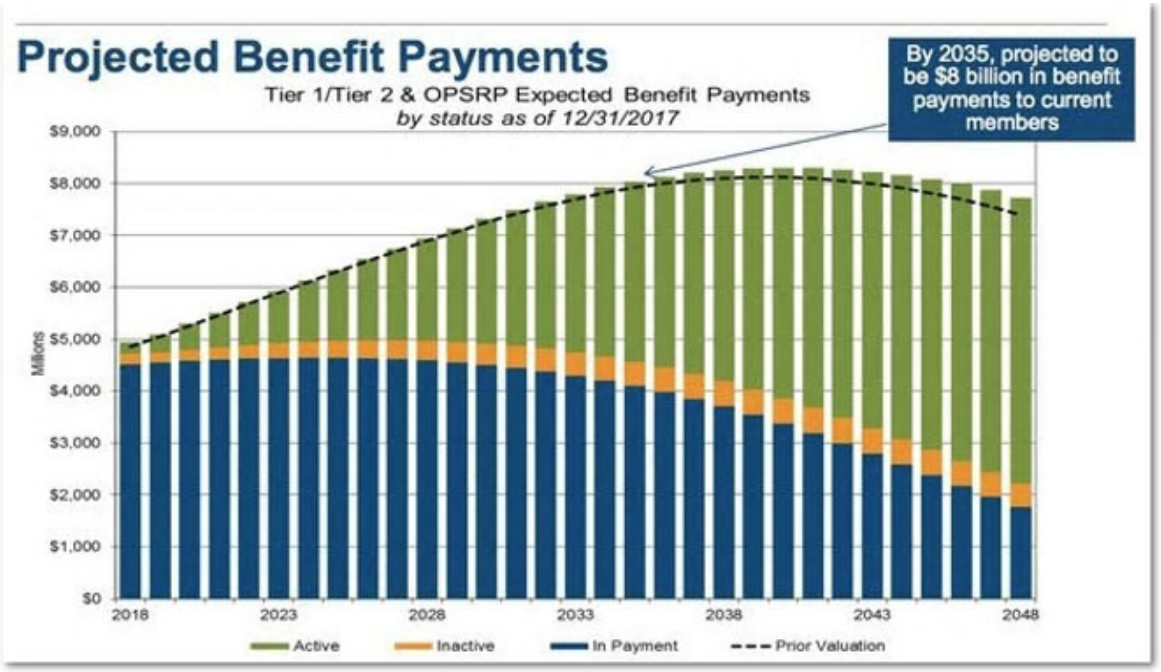
The FY21-22 Budget for State and Local Programs includes the Food Service Capital Reserve and several smaller, mostly local grants. This includes, but is not limited to: Oregon Community Foundation, Medford Schools Foundation, Aspire, Project Dove, Anna May, Fred Meyer, West Foundation etc. In the past the PEEK grant was budgeted in this area, but has been moved to page 115 in the FY17-18 budget for more explanation. The PERS reserve funds used to be budgeted on this page, but was moved to page 114. The FY21-22 Budget for State and Local Programs is roughly equal to the prior year. This includes $1M for state Summer Learning grants that are new in the summer of 2021. There is a 25% District matching funds requirement for the Summer Learning grants, and the match will out of the ESSER III grant funds.

Special Revenue Funds - PERS Reserves

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
Transfers In to PERS	1,380,000	1,295,000	1,401,100	-	-	-
Beginning Fund Balance	3,439,600	3,418,500	3,312,400	3,312,400	3,312,400	3,312,400
TOTAL RESOURCES	**4,819,600**	**4,713,500**	**4,713,500**	**3,312,400**	**3,312,400**	**3,312,400**
REQUIREMENTS						
Transfer to GF	1,401,100	1,401,100	1,401,100	-	-	-
Contingency	3,418,500	3,312,400	3,312,400	3,312,400	3,312,400	3,312,400
Unappropriated Fund Balance	-	-				
TOTAL REQUIREMENTS	**4,819,600**	**4,713,500**	**4,713,500**	**3,312,400**	**3,312,400**	**3,312,400**

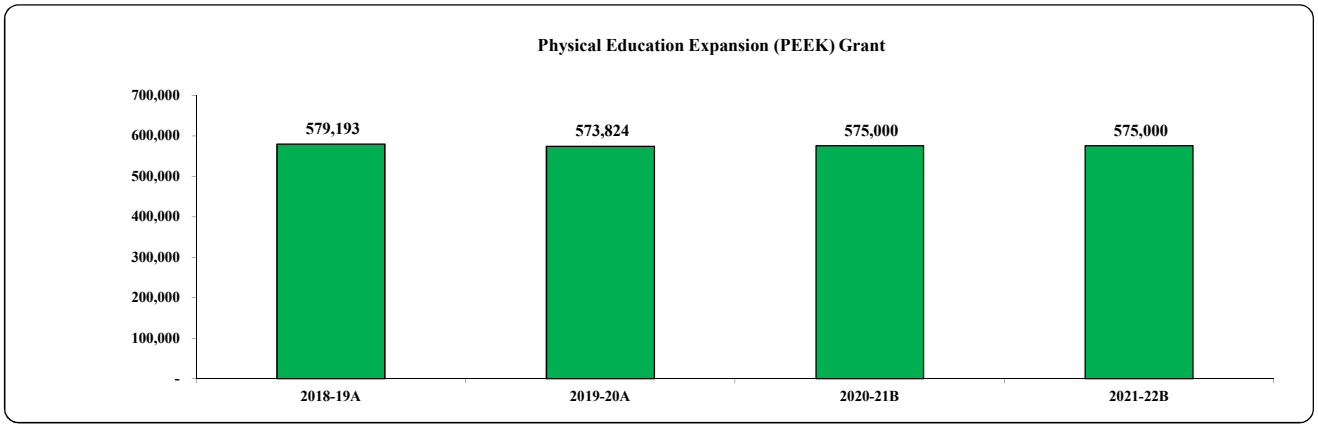


This fund represents the PERS reserve that was originally setup to partially offset large rate increases in the PERS rate over the 2017-19 biennium and beyond. Transfers are $1.4 million or 8.2% to make transfers in equal to transfers out. The graph below shows that the PERS funding challenge is a long term problem with payments out to recipients peeking around the year 2040.



Special Revenue Funds - Physical Education Expansion (PEEK) Grant

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
State Sources	355,104	355,104	355,000	305,000	305,000	305,000
Transfer from GF	224,089	218,720	220,000	270,000	270,000	270,000
Beginning Fund Balance						
TOTAL RESOURCES	**579,193**	**573,824**	**575,000**	**575,000**	**575,000**	**575,000**
REQUIREMENTS						
Instruction	579,193	573,824	575,000	575,000	575,000	575,000
Contingency		-				
TOTAL REQUIREMENTS	**579,193**	**573,824**	**575,000**	**575,000**	**575,000**	**575,000**



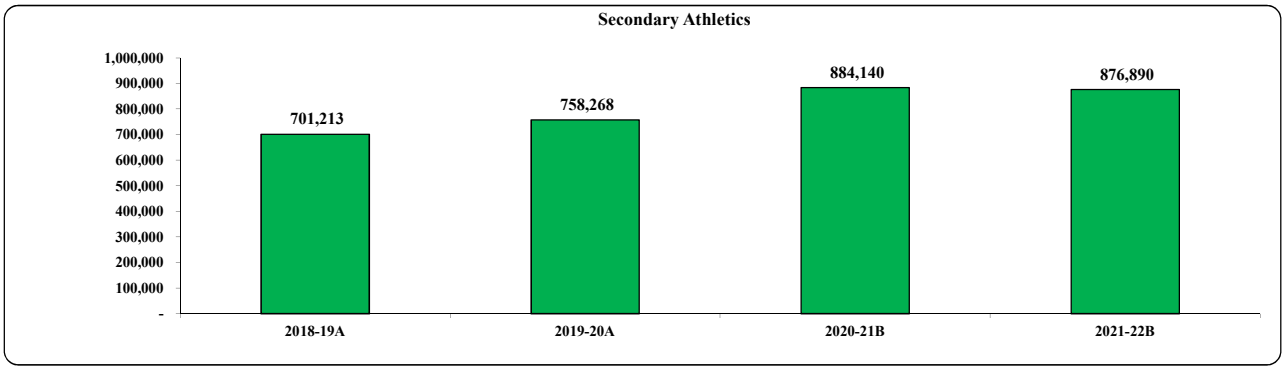
This page shows the Physical Education Expansion (PEEK) Grant. the District was awarded the PEEK Grant again for the 2020-21 school year in the amount of $305,104, and will be notified regarding the 2021-22 school year in the summer of 2021. The District is expecting that this amount will slowly decrease 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	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
Admissions	110,081	110,201	115,000	115,000	115,000	115,000
Participation Fees	147,071	144,989	120,000	120,000	120,000	120,000
Other Local Sources						
State Sources - OSSA	12,072	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	56,991	106,664	249,140	241,890	241,890	241,890
TOTAL RESOURCES	**701,214**	**758,268**	**884,140**	**876,890**	**876,890**	**876,890**
REQUIREMENTS						
Instruction - Middle School Co-Curricular:						
Salaries and Wages	327	1,051	600	600	600	600
Employee Benefits	106	253	150	150	150	150
Purchased Services	45,872	56,584	42,500	42,500	42,500	42,500
Supplies and Materials	24,104	7,496	30,000	30,000	30,000	30,000
Capital Outlay	-		6,000	6,000	6,000	6,000
Other Objects	525	675	1,000	1,000	1,000	1,000
Total Middle School	**70,934**	**66,059**	**80,250**	**80,250**	**80,250**	**80,250**
Instruction - High School Co-Curricular						
Salaries and Wages	45,564	54,425	60,000	60,000	60,000	60,000
Employee Benefits	11,297	15,831	15,000	15,000	15,000	15,000
Purchased Services	345,903	250,435	340,000	340,000	340,000	340,000
Supplies and Materials	80,180	68,280	90,000	90,000	90,000	90,000
Capital Outlay	10,077	21,984	32,000	32,000	32,000	32,000
Other Objects	30,593	32,113	25,000	25,000	25,000	25,000
Total High School	**523,615**	**443,069**	**562,000**	**562,000**	**562,000**	**562,000**
Contingency	106,664	249,140	241,890	234,640	234,640	234,640
Fund Balance						
TOTAL REQUIREMENTS	**701,213**	**758,268**	**884,140**	**876,890**	**876,890**	**876,890**



Secondary Athletics includes revenues and expenses other than the coaching stipends that are paid for by the General Fund (GF) in function 1122 (p.38) and 1132 (p.42). In FY21-22, the GF will transfer $375K to help support this fund. Other revenues are received from admission fees to games and fees from athletes.

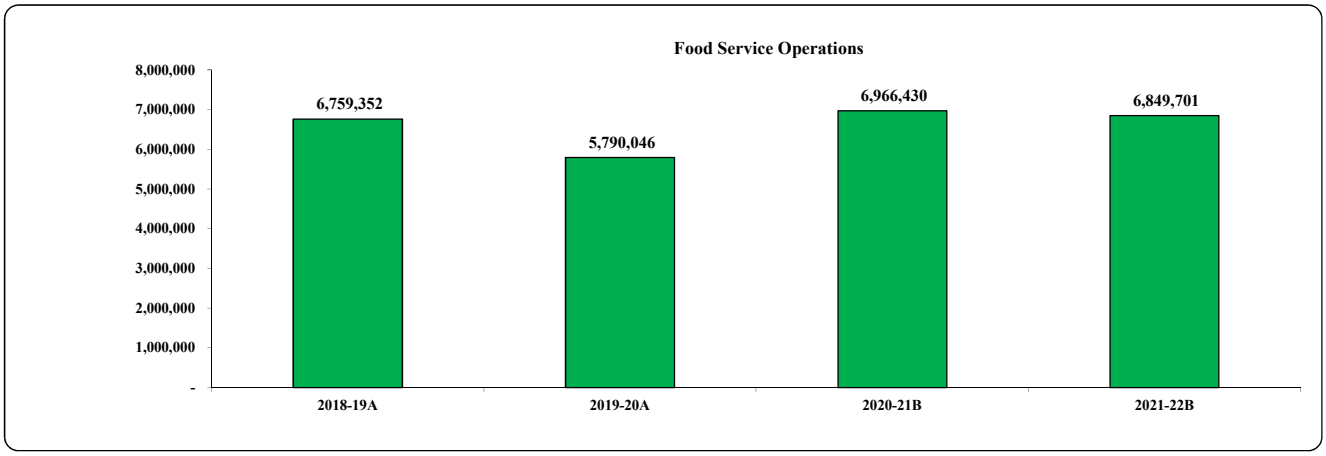
Revenue was affected by the cancellation of home contests due to the COVID-19 virus. The other revenue source is athletic participation fees which have stayed at the same level and are currently the lowest fees in the Southwest Conference. Fees are currently $100 for high school and $50 for middle schools with a limit of paying for two sports.

Costs for referees and transportation continue to increase. The FY18-19 school year was the first of four years in a new alignment for the high school leagues in the OSAA. The realignment increased travel and reduced home games that generate revenue. First Student, through the District's contract, has six new activity buses. This should reduce some costs that were previously spent on charter buses, as well as will increase safety. Expenses continue to climb for increased game management and supervision.

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 no older than four years old for high school and five years old for middle school. This will keep athletes in newer technology with a higher standard of care.

Special Revenue Funds - Food Service Operations

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
Daily Sales - School Lunch Program	636,400	460,081	662,110	675,352	675,352	675,352
Other Local Sources	-					
Federal Sources - School Lunch	4,303,382	3,983,915	4,800,000	4,800,000	4,800,000	4,800,000
Other Sources	503,905	55,587	262,000	262,000	262,000	262,000
Transfer						
Beginning Fund Balance	1,315,665	1,290,463	1,242,320	1,112,349	1,112,349	1,112,349
TOTAL RESOURCES	**6,759,352**	**5,790,046**	**6,966,430**	**6,849,701**	**6,849,701**	**6,849,701**
REQUIREMENTS						
Community Services:						
Salaries/Wages/Benefits		3,340				
Purchased Services	5,124,668	4,284,394	5,231,376	5,231,376	5,231,376	5,231,376
Supplies and Materials	81,084		197,705	82,705	82,705	82,705
Other (Indirect Overhead to General Fund)	263,136	259,993	300,000	300,000	300,000	300,000
Capital Outlay			125,000	125,000	125,000	125,000
Total Community Services	**5,468,888**	**4,547,726**	**5,854,081**	**5,739,081**	**5,739,081**	**5,739,081**
Transfers		-	-	-	-	-
Contingency	1,290,463	1,242,320	1,112,349	1,110,620	1,110,620	1,110,620
Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	**6,759,352**	**5,790,046**	**6,966,430**	**6,849,701**	**6,849,701**	**6,849,701**



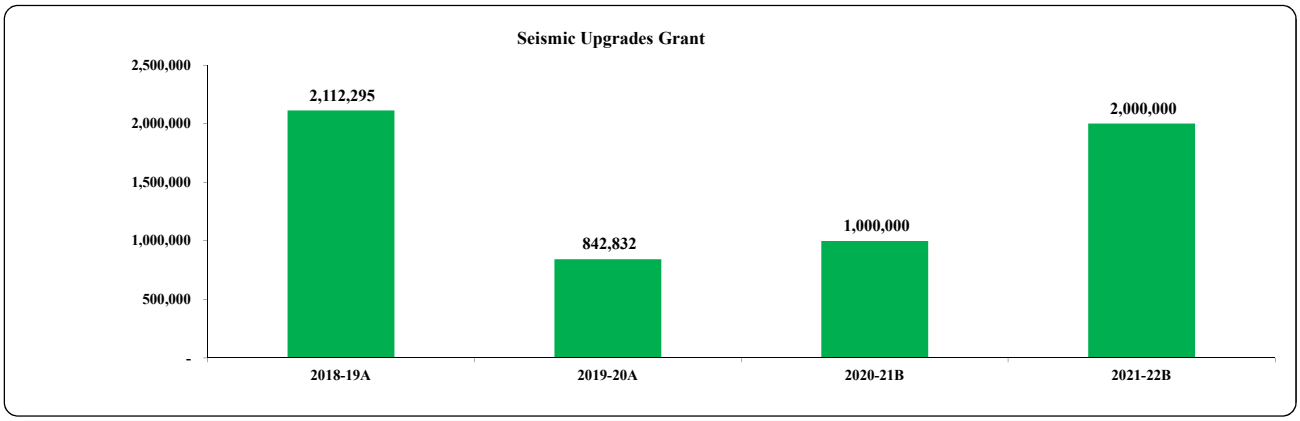
Food services are provided for the students of the Medford School District by Sodexo, Inc. The majority of the anticipated requirements or expenditures are reflected in Purchased Services, which is primarily comprised of Sodexo's fee to the District for providing the individual meals. The remainder of 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	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
State Sources	2,112,295	1,054,492	500,000	2,000,000	2,000,000	2,000,000
Transfer from General Fund			500,000			
Beginning Fund Balance	-	(211,660)	-	-	-	-
TOTAL RESOURCES	**2,112,295**	**842,832**	**1,000,000**	**2,000,000**	**2,000,000**	**2,000,000**
REQUIREMENTS						
Transfer from General Fund	-	-	-	-	-	-
Capital Outlay	2,323,955	842,832	1,000,000	2,000,000	2,000,000	2,000,000
Contingency	(211,660)		-			
TOTAL REQUIREMENTS	**2,112,295**	**842,832**	**1,000,000**	**2,000,000**	**2,000,000**	**2,000,000**



In our continued effort to improve student and staff safety, the Medford School District (MSD) is working tirelessly to seismically upgrade facilities. In 2016-2017, we worked closely with local engineers to develop a District wide seismic assessment to assist with prioritization and to 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:

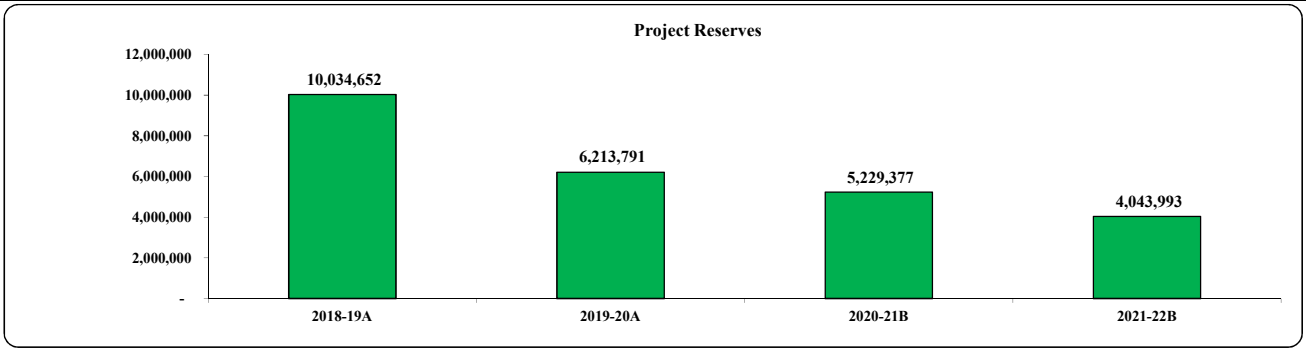
• Life Safety means that a building may be damaged beyond repair during an earthquake but people will be able to safely exit the building.
• Immediate Occupancy means that not only will the building remain standing after an earthquake but emergency services will be able to continue to operate and provide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

In addition to the extensive upgrades completed District wide 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 to bring the Ruch and Howard's gym up to immediate occupancy standards. We completed work at Hoover 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.

We will continue to work toward accomplishing all of our life safety and immediate occupancy seismic goals in the years to come. In the FY21-22 we will finish upgrading the MSDEC gym which was only partially started in FY 2020-21. The MSDEC $3.0 million upgrade received a grant for $2.5 million and required an $0.5 million General Fund matching contribution. This project will start in April of 2022 and will be finished by the fall of 2022.

Special Revenue Funds - Project Reserves

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
Transfer from General Fund	7,308,063	3,928,674	3,332,691	1,680,000	1,680,000	1,680,000
Transfer from General Fund: Turf Replacement	20,000	20,000	20,000	20,000	20,000	20,000
Other (including PPC, ETO)	411,486	365,470	400,000	400,000	400,000	400,000
Construction Excise Tax (CET)	1,101,610	677,094	601,000	601,000	601,000	601,000
Beginning Fund Balance	1,193,493	1,222,553	875,686	1,342,993	1,342,993	1,342,993
TOTAL RESOURCES	**10,034,652**	**6,213,791**	**5,229,377**	**4,043,993**	**4,043,993**	**4,043,993**
REQUIREMENTS						
Instruction:						
Curriculum Spending	871,195					
Textbooks						
Elementary School		386,550	30,000			
Middle School		424,027				
High School		351,977	70,000			
Curriculum Reserves			655,000	503,000	503,000	503,000
Total Instruction	**871,195**	**1,162,554**	**755,000**	**503,000**	**503,000**	**503,000**
Network and Telecommunication Services (NTS)						
Purchased Services	42,968	8,425	10,000			
Supplies, Dues and Fees	210,286	197,928	8,000			
Software Spending	670,262	112,744				
IT Hardware Spending	4,476,479	1,212,419	935,080	947,900	947,900	947,900
Total NTS Support Services	**5,399,995**	**1,531,516**	**953,080**	**947,900**	**947,900**	**947,900**
Facilities Acquisition and Construction:						
Middle School Design/Engineering		23,280	-			
Capital Spending	2,540,907	2,620,755	2,755,000	1,270,000	1,270,000	1,270,000
Total Facilities Acquisition and Construction	**2,540,907**	**2,644,035**	**2,755,000**	**1,270,000**	**1,270,000**	**1,270,000**
Total Spending	**8,812,097**	**5,338,104**	**4,463,080**	**2,720,900**	**2,720,900**	**2,720,900**
Stadium Turf Replacement Reserves	182,515	202,515	222,515	242,515	242,515	262,515
Curriculum Reserves						
Contingency	1,040,040	673,171	543,782	1,080,578	1,080,578	1,060,578
TOTAL REQUIREMENTS	**10,034,652**	**6,213,791**	**5,229,377**	**4,043,993**	**4,043,993**	**4,043,993**



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 $1.68M transfer from the General Fund in FY21-22 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 page describes the three areas that are funded under Project Reserves: Curriculum, Network and Telecommunication Services, and Facilities, which are described in detail in the following pages.

Special Revenue Funds - Project Reserves

Capital and Repair and Maintenance Projects Planned for FY21-22

Facilities Projects JL or PO Manager

Furniture Replacement	Dollars	Location	Project Code	Project Manager
Furniture Replacement Cycle (Administration)	5,000	Misc	22PRRFFN00	Havniear
Furniture Replacement Cycle (Elementary)	45,000	Misc	22PRRFFNXX	Havniear
Furniture Replacement Cycle (Secondary)	50,000	Misc	22PRRFFNXX	Havniear

Generators

Emergency Generator	130,000	MSDEC	22PRRFEG00	Havniear
Emergency Generator	80,000	Ruch	22PRRFEG52	Havniear

Roofing

Roof Coating - Media Center	35,000	North	22PRRFRF01	Havniear
Roof Coating - Media Center	30,000	Washington	22PRRFRF56	Havniear
Roof Replacement/Asbestos Abatement in Attic/Small Floor Section	140,000	Maslow Bldg	22PRRFRFMP	Havniear

Parking Lot & Concrete Replacements

Seal Coat Parking Lot/Striping	40,000	South	22PRRFPK04	Havniear
Maslow Parking Lot and East Gym Parking Lot	350,000	MSDEC	22PRRFPKMP	Havniear
Sidewalk Replacement - Concrete Work	120,000	Hedrick	22PRRFRC06	Havniear

Site Improvements

Paint	$10,000.00	Oak Grove	22PRRFPT44	Havniear
Floors - Rooms 8 and 9	$10,000.00	Washington	22PRRFFL56	Havniear
Door Replacement - Gym	$10,000.00	Ruch	22PRRFDR52	Havniear
Door Replacement - Gym	$10,000.00	Wilson	22PRRFDR64	Havniear
Replace Lift	$35,000.00	MSDEC	22PRRFLF00	Havniear
Replace Irrigation Controller - Athletic Fields	$20,000.00	North	22PRRFIR01	Havniear
Sand Drain and New Irrigation - Baseball Field	$150,000.00	South	22PRRFIR05	Havniear

Total Maintenance Projects $ 1,270,000

Special Revenue Funds - Project Reserves

Capital Repairs Fund Narratives

Capital and Repair and Maintenance Project Narratives FY21-22

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 (MSDEC) 130,000

The MSDEC gym is undergoing a full seismic upgrade to bring the facility up to immediate occupancy standards. This will allow the gym to be used as a command post, shelter, or supply distribution center as part of the recovery effort for a large scale disaster as well as keep students, staff and community members safe on a day to day basis. Without reliable power, this will not be possible. The addition of the generator in conjunction with the seismic work will expand the capabilities of the space and ensure continuity of operations before, during and after a disaster type event.

Emergency Generator (Ruch) 80,000

Ruch school gym was seismically upgraded to immediate occupancy standards. This will allow the gym to be used as a command post, shelter, or supply distribution center as part of the recovery effort for a large scale disaster as well as keep students, staff and community members safe on a day to day basis. Without reliable power, this will not be possible. The addition of the generator in conjunction with the seismic work will expand the capabilities of the space and ensure continuity of operations before, during and after a disaster type event. The Ruch facilities are a critical resource in this outlying community.

Roofing

Roof Coating - Media Center (North) 35,000

The media center roof at North Medford High School has been problematic. A roof coating will extend the life and effectiveness of the roof.

Roof Coating - Media Center (Washington) 30,000

The media center roof at Washington has been problematic. A roof coating will extend the life and effectiveness of the roof.

Roof Replacement/Asbestos Abatement (Maslow Building) 140,000

We are replacing the HVAC systems in the building to improve air flow. As part of this effort, the duct work needs to be replaced, sized appropriately and reworked throughout the space. The current duct work remains inaccessible because the attic space has asbestos in it. As part of this project, the failing composition roof will be replaced.

Parking Lots

Seal Coat Parking Lot/Striping (South) 40,000

South's parking lots will benefit from a seal coat and new parking lot lines. This will help extend the life of the original parking lots.

Special Revenue Funds - Project Reserves

Capital Repairs Fund Narratives Continued

Maslow Parking Lot and East Gym Parking Lo 350,000

The district owned building that the Maslow organization operates out of has a parking lot with an asphalt surface that is significantly degraded. The small parking lot to the east of the MSDEC gym is also deteriorating with the drains no longer working properly. This project will allow one mobilization to replace both parking lot surfaces in conjunction with the seismic upgrade of the MSDEC gym.

Sidewalk Replacement - Concrete Work (Hedrick) 120,000

Hedrick has a significant amount of degraded concrete surfaces. This project will allow for many of them to be replaced while increasing the safety of the walking surfaces going into and around the school.

Site Improvements

Paint (Oak Grove) 10,000

This is the second phase of the Oak Grove paint work. Paint needs refreshed throughout the site.

Floors - Rooms 8 and 9 (Washington) 10,000

The flooring in rooms 8 and 9 is starting to fail. We will replace it with a Marmoleum surface.

Door Replacement - Gym (Ruch) 10,000

The gym doors are old and problematic. This will provide new doors in the gym.

Door Replacement - Gym (Wilson) 10,000

The gym doors are old and problematic. This will provide new doors in the gym.

Replace Lift (MSDEC) 35,000

The lift in the gym is currently not operational. In conjunction with the gym's seismic upgrade, it will provide ADA access to select areas of the upper gym space.

Replace Irrigation Controller - Athletic Fields (North) 20,000

The current controller is obsolete. The original manufacturer was sold. Parts and support has become problematic and unreliable. This will provide an effective irrigation controller for select athletic fields.

Sand Drain and New Irrigation - Baseball Field (South) 150,000

South's baseball field has drainage issues. This project will allow for increased drainage to help alleviate some of the soggy surfaces, reduce dry time and allow for more field playability.

Total Capital Repair and Maintenance Projects for FY21-22: $ 1,270,000

Special Revenue Funds - Project Reserves

Network and Telecommunication Projects Planned for FY21-22

Description	Amount	Location	JL or PO	Manager
Computer replacement	300,000		22PRRFCR00	Brabham
Security Camera Replacements (235 x $800)	200,000		22PRRFSC00	Brabham
Copier replacement at various locations due to age (12 x $10,000)	120,000		22PRRFCO00	Brabham
Access Point Replacements (175 X $552)	96,600		22PRRFAP00	Brabham
Servers (for cameras) (5 x $12,000)	60,000		22PRRFSV00	Brabham
Phones (380 x $135)	51,300		22PRRFPH00	Brabham
Security Panels	50,000	Abe Lincoln, Old Warehouse	22PRRFSZ11, WH	Brabham
Wireless Master Clock Systems and Clocks	30,000	HMS,MMS,Howard,J'ville	22PRRFCS06,08,20,28	Brabham
Uninterruptible Power Supply (UPS) Batteries	25,000		22PRRFUP00	Brabham
Radio Repeater	15,000	McLoughlin	22PRRFRZ08	Brabham
TOTAL NTS PROJECTS	**$947,900**			

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 (235 x $800)	**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.

Access Point Replacements (175 X $552)	**96,600**

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

Servers (for cameras) (5 X $12,000)	**60,000**

Some of the video surveillance servers are due for replacement. Many of them were install 5 years ago and use extensive disk access causing drive failures.

Phones (380 x $135)	**51,300**

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

Security Panels	**50,000**

These dollars for Synergy Customization are being allocated for any potential modifications that are Medford specific and need to be addressed after the upcoming system implementation for the start of the 2020/2021 school year.

Wireless Master Clock Systems and Clocks	**30,000**

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

Uninterruptible Power Supply (UPS) Batteries	**25,000**

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

Radio Repeater	**15,000**

Installation of new radio repeater at McLoughlin middle school.

Total Network & Telecommunication Services Projects FY21-22:	**947,900**

The District has gone from 297 Chromebooks to 15,216 in six years. The NTS department is responsible for managing all Chromebooks, Laptops, PC's, printers, software, and other mobile device. Staffing for this department is 19 FTE and more details can be found in the General Fund on page 102.

Special Revenue Funds - Project Reserves

Curriculum Spending Planned FY21-22

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 Insructional Materials Review	2020
2020: World Languages	2021	2020: World Languages	2021
2021: ELA/ELL/ELD	2022	2021: Curriculum Management Audit/No Adop	2022
2022: Mathematics	2023	2022: ELA/ELL/ELD	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/ELL/ELD	2028	2026 World Languages & The Arts	2028
2028: Mathematics	2029	2027: ELA/ELL/ELD	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 FY2021-2022

In Medford School District we teach courses in French and Spanish. There is an option for advanced 8th grade students to take World Languages as an elective. There is a committee including middle school and high school teachers prioritizing standards, writing plan course statements and recommending instructional materials for adoption.

$0.503M is currently budgeted in Curriculum Reserves for FY21-22 for World Languages teaching materials.

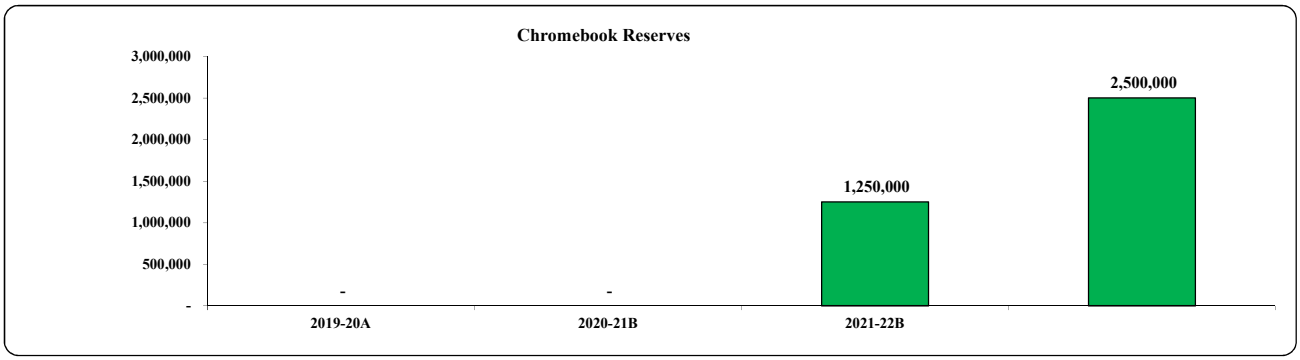
Expenditures Include:	Textbooks	Technology	Total
K-5	-	-	-
6-8 without technology	1,500	1,500	3,000
9-12 without technology	250,000	250,000	500,000
Subtotal without technology	251,500	251,500	503,000
Technology	-	-	-
Subtotal with technology	251,500	251,500	503,000
			-
TOTAL CURRICULUM	251,500	251,500	503,000

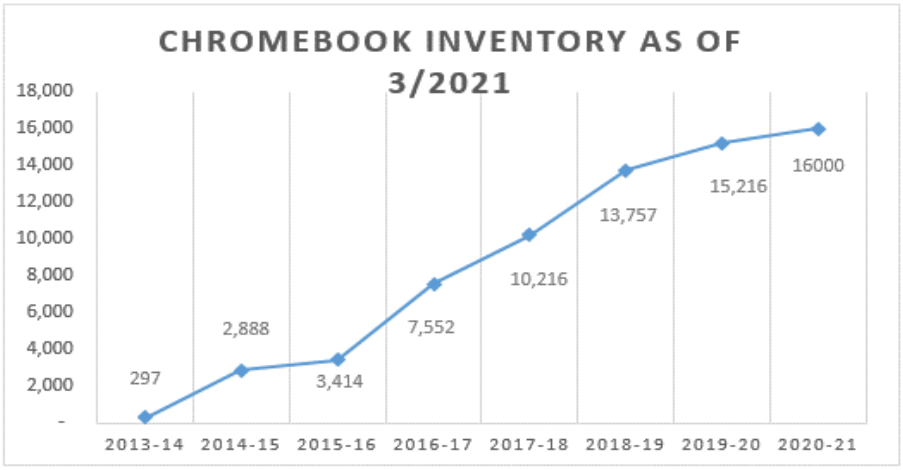
Total Curriculum FY21-22: $503,000

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 of them 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	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
Transfer from GF			1,250,000	1,250,000	1,250,000	1,250,000
Transfer from Other Funds						
Beginning Fund Balance				1,250,000	1,250,000	1,250,000
TOTAL RESOURCES	**-**	**-**	**1,250,000**	**2,500,000**	**2,500,000**	**2,500,000**
REQUIREMENTS						
Instruction:						
Instruction			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**
Contingency				1,250,000	1,250,000	1,250,000
Unappropriated Fund Balance	-	-	-			
TOTAL REQUIREMENTS	**-**	**-**	**1,250,000**	**2,500,000**	**2,500,000**	**2,500,000**

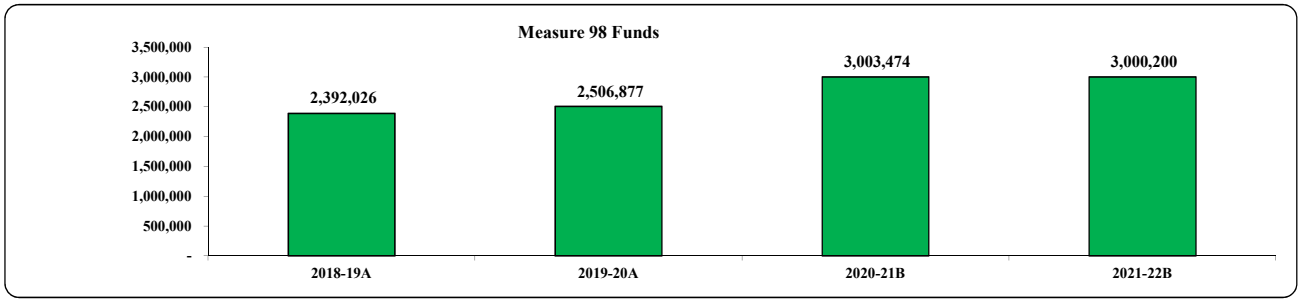




The District is setting aside $1.25 million each year starting in FY20-21 towards a new Chromebook Reserves account. Chromebooks cost approximately $300 each and have an expected life span of 4 years. In past years Chromebooks have been expensed out of the Special Revenue Projects Reserves Fund (pp.119-125) and the General Fund function Network and Telecommunication Services, 2669 (p.101). 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 out 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.

Special Revenue Funds - Measure 98 High School Success

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
State Sources	2,415,032	2,493,534	3,000,200	3,000,200	3,000,200	3,000,200
Beginning Fund Balance	(23,006)	13,343	3,274	0	0	0
TOTAL RESOURCES	**2,392,026**	**2,506,877**	**3,003,474**	**3,000,200**	**3,000,200**	**3,000,200**
REQUIREMENTS: Instruction:						
CTE	660,466	835,627	999,387	996,113	996,113	996,113
College and Career Readiness	713,609	831,178	1,002,043	1,002,043	1,002,043	1,002,043
Dropout Prevention	1,004,608	836,799	1,002,043	1,002,043	1,002,043	1,002,043
Total Instruction	**2,378,683**	**2,503,604**	**3,003,473**	**3,000,200**	**3,000,200**	**3,000,200**
Unappropriated Fund Balance	13,343	3,274	0	0	0	0
TOTAL REQUIREMENTS	**2,392,026**	**2,506,877**	**3,003,474**	**3,000,200**	**3,000,200**	**3,000,200**



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 2021-2022:

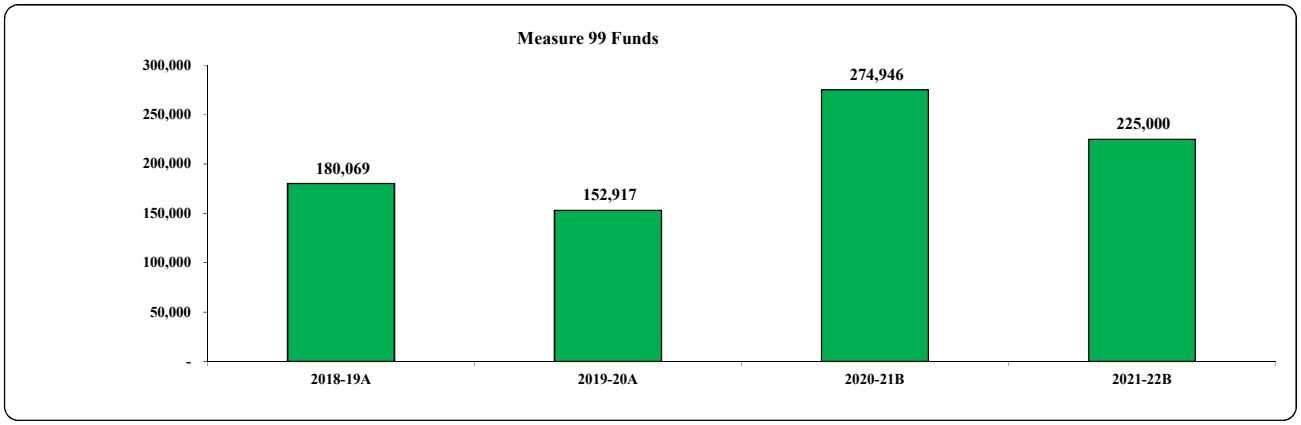
Career and Technical Education
• Continue development and expansion of CTE programs aligned with Rogue Valley workforce priorities: Construction Technology, Manufacturing, Health Science, Education, Computer Science/IT, Natural Resource Systems, and Transportation
• Expand construction trades pre-apprenticeship (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 RVTD 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	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
State Sources	180,069	85,335	225,000	225,000	225,000	225,000
Beginning Fund Balance	-	67,582	49,946	0	0	0
TOTAL RESOURCES	**180,069**	**152,917**	**274,946**	**225,000**	**225,000**	**225,000**
REQUIREMENTS						
Instruction	112,487	102,971	274,946	225,000	225,000	225,000
Total Instruction	**112,487**	**102,971**	**274,946**	**225,000**	**225,000**	**225,000**
Pass-through to Charter Schools						
Unappropriated Fund Balance	67,582	49,946	0	0	0	0
TOTAL REQUIREMENTS	**180,069**	**152,917**	**274,946**	**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.

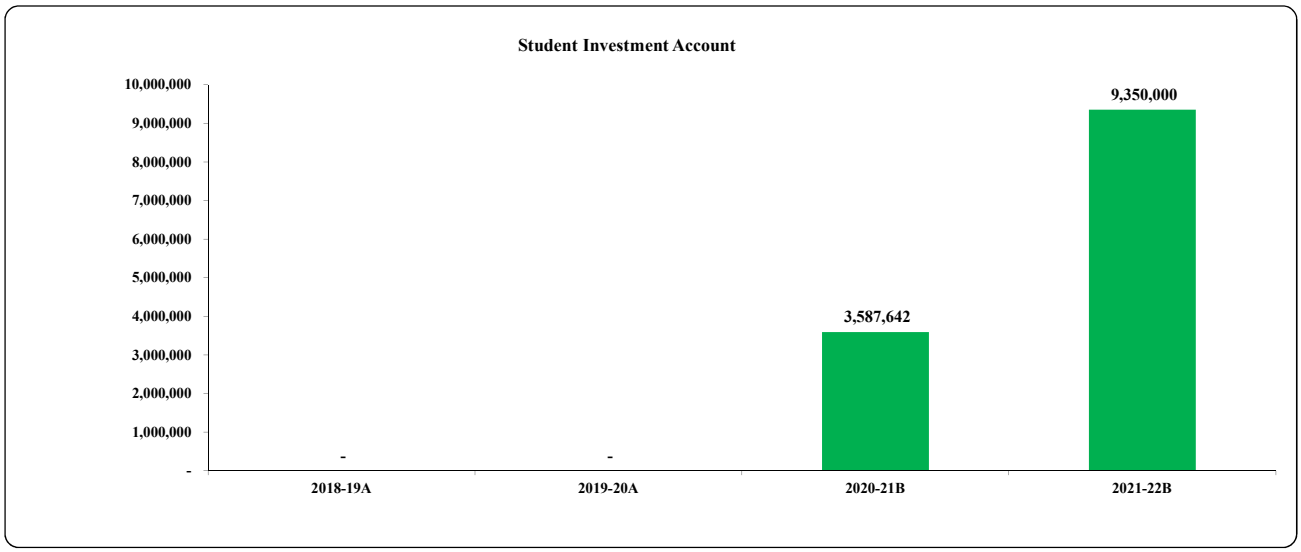
In 2018-2019, all schools, including charter schools decided to participate, and we were approved to spend up to $231,596.

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 we expect to have similar funding amounts for this next school year.

Special Revenue Funds - Student Investment Account

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
State Sources			3,587,642	9,350,000	9,350,000	9,350,000
Beginning Fund Balance						
TOTAL RESOURCES	-	-	**3,587,642**	**9,350,000**	**9,350,000**	**9,350,000**
REQUIREMENTS						
Instruction			3,279,642	6,390,000	6,390,000	6,390,000
Support Services			220,000	2,760,000	2,760,000	2,760,000
Community Services				200,000	200,000	200,000
Facilities Acquisition/Construction			88,000			
Contingency						
Unappropriated Fund Balance & Reserves						
TOTAL REQUIREMENTS			**3,587,642**	**9,350,000**	**9,350,000**	**9,350,000**



The Student Investment Account (SIA) is funded by a new State Corporate Activity Tax (CAT) beginning with a partial year of funding in FY 2020-21. FY 2021-22 will be the first year for full funding SIA. The funds are focused on improving 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.

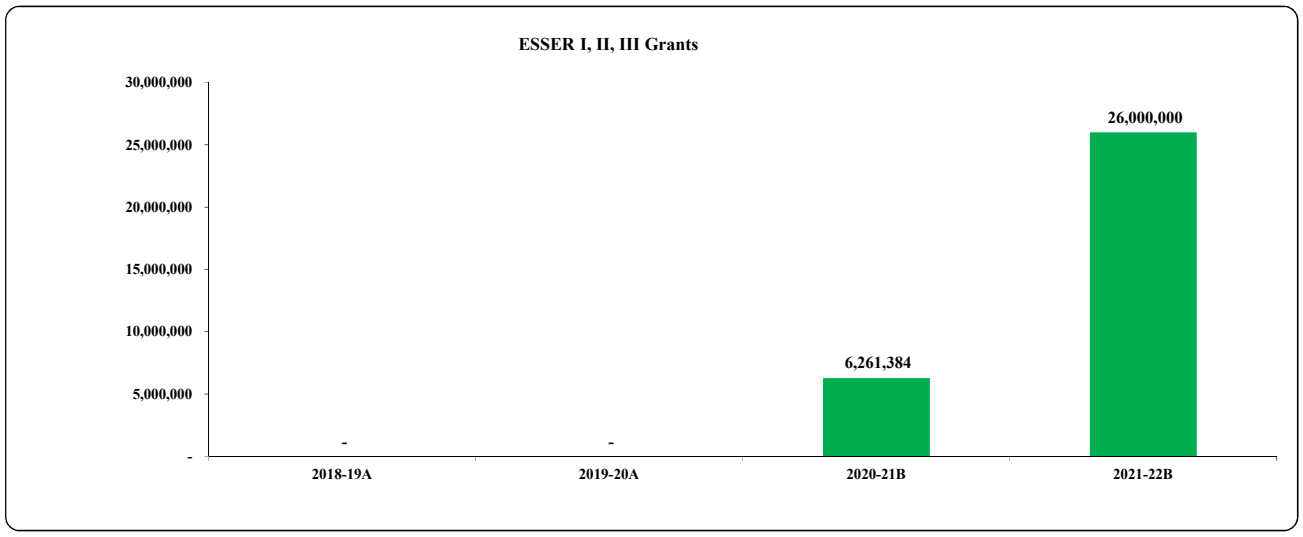
Special Revenue Funds - Student Investment Account Three Year Plan

($ in Thousands)		2020-21			2021-22			2022-23	
The top priorities determined are as follows:		FTE	Amount		FTE	Amount		FTE	Amount	Comments
1	**Decrease SPED class size and caseloads**	*15.5*	$1,480		*22.5*	$2,607		***22.5***	**$2,685**	**FTE in 2021-22**
2	Non SPED class size reduction K-12	*16.0*	1,255		*16.0*	1,305		*16.0*	1,357	2020-21 ADMr down 528, with staffing up 28.79
3	Elementary School Assistant Principals	*1.0*	220		*14.0*	2,300		*14.0*	2,369	Partial launch late 2020-21, with 13.5 FTE Principals and one 0.5 FTE Teacher starting 2021-22
4	Community, Family & Equity Coordinator		0		*1.0*	160		*1.0*	166	1.0 FTE Beginning 2021-22
5	Family/Outreach Liaisons		0		*2.0*	200		*2.0*	208	2.0 FTE Beginning 2021-22
6	Align Curriculum		0			250			0	Curriculum audit in 2021-22 1.0 FTE and professional service costs
7	Expand On Site Kinder Readiness Program		100		*Contracted Staff*	250		*Contracted Staff*	450	JKE and HWE staff is funded by Promise Grants.OGE and JKE #2 staff is funded by SIA, $50K of improvements playground etc at each location. 2021- JKE (18),HWE (18) 2022 JKE(18), HWE(18) , OGE(18) 2023 JKE (18), HWE (18), OGE (18), JKE2 (18). Staff to be provided by Kid Time etc.
8	Extend Kindergarten Year 20 days		0			825			825	20 days in August 2022 and 2023
10	**Facility Improvements**		88			0			**0**	**2021 $175K for offices**
11	Professional Learning - Leadership		0			50			0	Professional Development TBD
12	Well Rounded - Expand Enrichments in Elementary - Increased Prep Time		0		*3.0*	270		*4.5*	500	4.5 FTE 4.0 FTE Licensed 0.5 FTE classified
13	Remediation		See Comment			See Comment			**See Comment**	Moved to ESSER Grants
	SUBTOTAL	32.5	$3,143		*58.5*	$8,217		***60***	**$8,560**	
	Indirect Overhead		155			392			400	
	Charter School Pass Through		290			741			771	
	GRAND TOTAL	***32.5***	**$3,588**		***58.5***	**$9,350**		***60***	**$9,731**	

The schedule above presents the three year SIA plan for Medford. For 2021-22, the $9.35 million plan focuses resources primarily on reducing class sizes and caseloads $3.91 million (38.5 FTE), improving student health & safety $2.91 million (17.0 FTE (First full year 14.0 Assistant Principals/3.0 Community Outreach) plus contracted staff for preschool), extending the school year for Kindergartners $0.83, passing through funds to Charter Schools $0.77 million, indirect overhead support to General Fund $0.36 million, expanding well rounded enrichments $0.27 million (3.0 FTE), aligning curriculum both vertically and horizontally $0.25 million and $0.05 million for professional development.

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

Object Description	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
Federal Sources			6,261,384	26,000,000	26,000,000	26,000,000
Beginning Fund Balance						
TOTAL RESOURCES	**-**	**-**	**6,261,384**	**26,000,000**	**26,000,000**	**26,000,000**
REQUIREMENTS						
Instruction			2,114,190	8,000,000	8,000,000	8,000,000
Support Services			1,212,194	2,000,000	2,000,000	2,000,000
Community Services						
Facilities Acquisition/Construction			2,935,000	16,000,000	16,000,000	16,000,000
Other Uses - Debt Service						
Other Uses: Transfers Out						
Contingency						
Unappropriated Fund Balance & Reserves						
Total Requirements	-	-	**6,261,384**	**26,000,000**	**26,000,000**	**26,000,000**



Elementary and Secondary School Emergency Relief (ESSER) funds are at this time 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

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

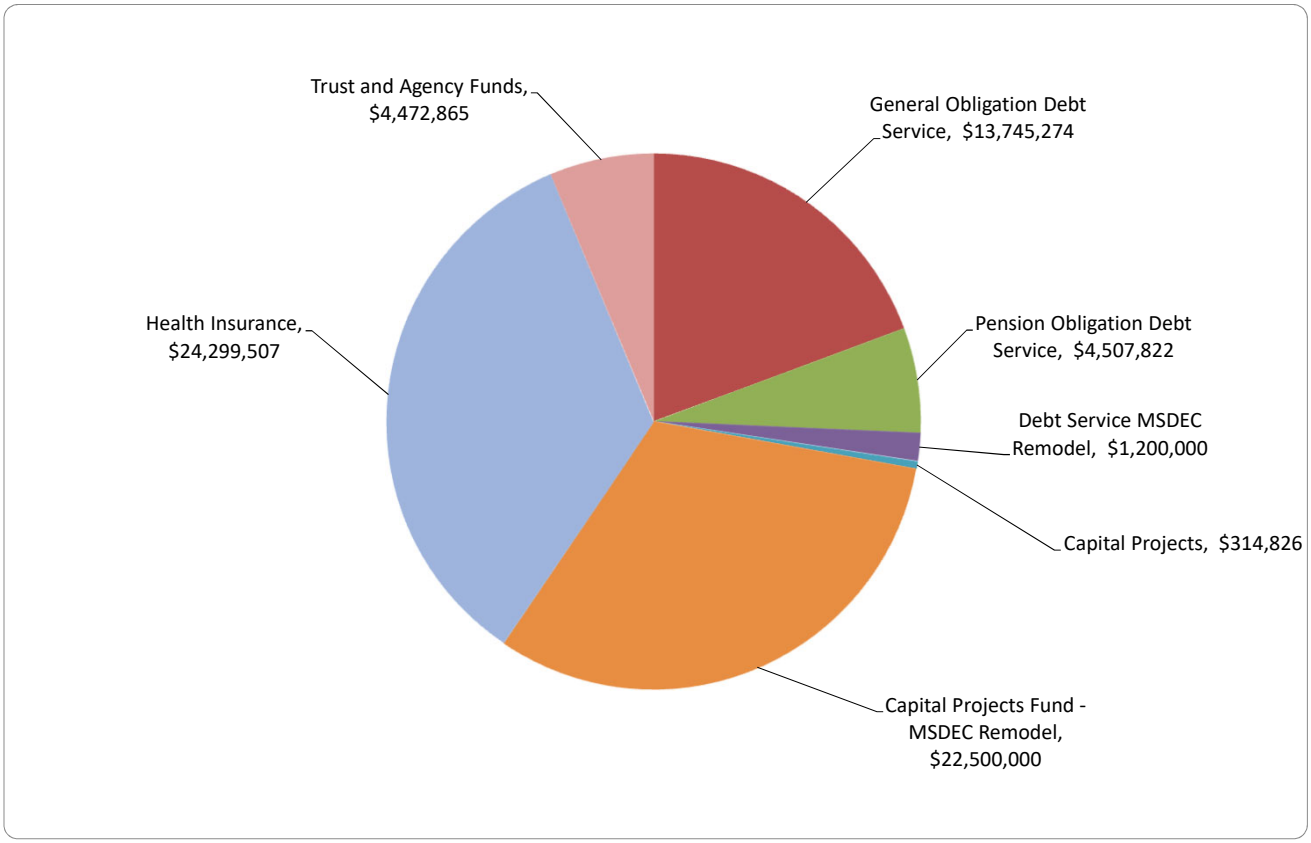
Special Revenue Funds - ESSER Grants Supplemental

Grant End Date	9/30/2022	9/30/2023	9/30/2023		
	ESSER I	ESSER I	ESSER II	Total ESSER	Comments
Grant:	$3,587,642	$14,734,676	$32,985,362	$51,307,680	
Charter Pass Through	$443,371	$1,815,335	$4,076,992	$6,322,563	
Private School Pass Throughs	$70,318	N/A	N/A	$70,318	
IDEP Set Aside	$501	$47,477	$73,232	$121,347	
Net Grant After Charter Pass Through	$3,073,452	$12,871,861	$28,838,139	$44,783,452	
Expenses					
MSDEC REMODEL Partial Contribution			$12,500,000	$12,500,000	Estimated $30 Million Total Cost to make 50 Additional Classrooms Available
Learning Loss/Remediation	$683,259		$8,770,000	$9,453,259	20% set aside for ESSER III Learning Loss is $7.0 million Allows for one extra week per year August 2021, August 2022 and August 2023
Backfilling 2021-23 Funding Shortfal		$2,351,861	$5,378,139	$7,730,000	Move $3.865 Million per year for 2 years from General Fund to ESSER II to maintain continuity General Fund Deficit.
HVAC /Air Handling Projects		$5,810,000		$5,810,000	10 projects total Two largest projects (JFE $1.7M, JVE $2.2M) make up 67% of cost.
7.0 FTE Behavior Specialists (2 Years)			$2,000,000	$2,000,000	$1 million per year for two years
MOA Bartlett Building Purchase		$1,900,000		$1,900,000	On line School Location
IT Related	$1,200,000	$410,000	$190,000	$1,800,000	Hotspots, Chromebooks, Zoom Licenses etc.
Summer Learning Grant Matches		$1,300,000		$1,300,000	Amount could vary depending on size and type of programs
Sanitation Related	$1,090,193			$1,090,193	
School Reopening Staffing Support		$400,000		$400,000	
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		$300,000		$300,000	
Lost/Damaged Library Books During COVID		$100,000		$100,000	
Lost/Damaged Text Books During COVID		$100,000		$100,000	
Total Expenses	$3,073,452	$12,871,861	$28,838,139	$44,783,452	
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 $6.5 million will be passed through to Charter schools or other entities/programs. Of the remaining $44.8 million, $14.4 million will be spent towards making additional space available, $9.5 million will be spent on addressing learning loss during covid, $7.7 million will be spent on maintaining continuity of staff (roughly 54.5 FTE), $5.8 million will be spent on upgrading, replacing or repairing HVAC to improve air flow/handling, $2.0 million will be spent on supporting students mental/SEL health, $1.8 million on purchasing technology to support distance learning, $1.3 million to support extended year/summer learning, $1.1 million on increased sanitation and $1.2 million to support various other activities/programs addressing impacts of COVID-19 on District staff and students.

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



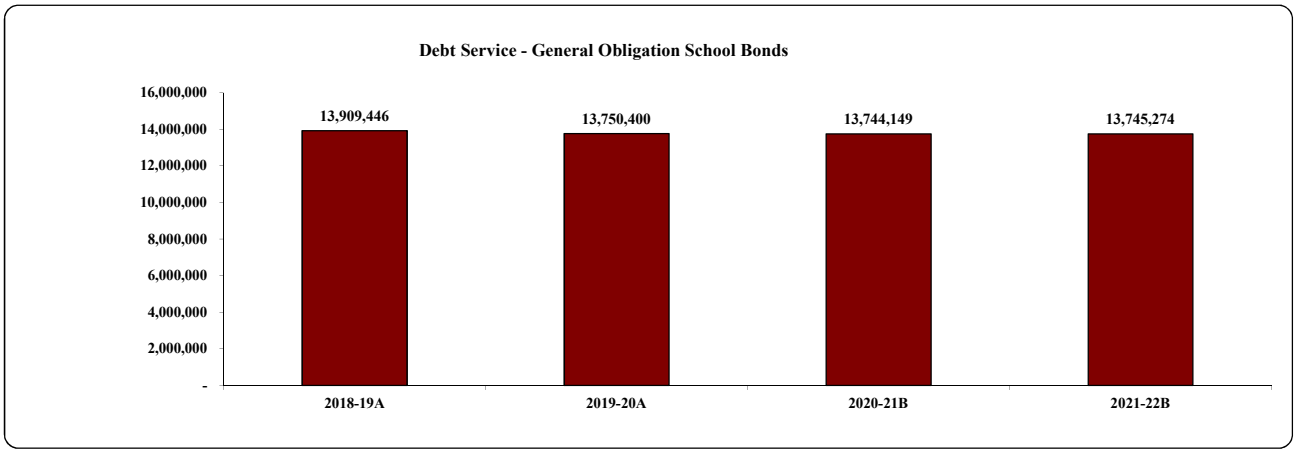
Other Funds Summary	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Debt Service - General Obligation School Bonds	13,909,446	13,750,400	13,744,149	13,745,274	13,745,274	13,745,274
Debt Service - Pension Obligation Bonds	4,126,039	4,145,558	4,326,102	4,507,822	4,507,822	4,507,822
Debt Service -2021 Full Faith & Credit Bonds			-	1,200,000	1,200,000	1,200,000
Capital Projects Fund - 2021 Full Faith & Credit Bonds	-	-	22,750,000	22,500,000	22,500,000	22,500,000
Capital Projects Fund	239,505	270,826	282,826	314,826	314,826	314,826
Health Insurance Fund	20,708,203	21,635,948	23,462,562	24,299,507	24,299,507	24,299,507
Trust and Agency Funds - Student Scholarships	795,677	798,104	675,618	581,003	581,003	581,003
Trust and Agency Funds -Student Body Funds	3,169,395	3,134,976	3,952,517	3,891,862	3,891,862	3,891,862
Total Appropriations	**42,948,265**	**43,735,811**	**69,193,774**	**71,040,294**	**71,040,294**	**71,040,294**

Other funds are up $1.85M (2.7%) due primarily to the addition of $1.2M for debt service on the full faith and credit bonds issued in June of 2021 to remodel the MSDEC for future use as a third middle school beginning in FY 2023-24 and a $0.8 million increase due to increasing healthcare costs.

Debt Service - General Obligation School Bonds

Debt Service General Obligation Bonds	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
Local Sources						
Current Year Taxes	12,348,052	12,307,677	12,405,950	12,408,075	12,408,075	12,408,075
Prior Year Taxes	287,067	277,904	350,000	350,000	350,000	350,000
Interest/Other	80,984	57,022	26,000	26,000	26,000	26,000
Total Local Sources	**12,716,103**	**12,642,603**	**12,781,950**	**12,784,075**	**12,784,075**	**12,784,075**
Beginning Fund Balance	1,193,343	1,107,797	962,199	961,199	961,199	961,199
TOTAL RESOURCES	**13,909,446**	**13,750,400**	**13,744,149**	**13,745,274**	**13,745,274**	**13,745,274**
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	6,735,000	6,975,000	7,270,000	7,645,000	7,645,000	7,645,000
Interest Payments	6,065,150	5,813,200	5,511,950	5,139,075	5,139,075	5,139,075
Dues and Fees	1,500	0	1,000	1,000	1,000	1,001
TOTAL DEBT SERVICE*	**12,801,650**	**12,788,200**	**12,782,950**	**12,785,075**	**12,785,075**	**12,785,076**
Contingency	1,107,796	962,199	961,199	960,199	960,199	960,198
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	**13,909,446**	**13,750,400**	**13,744,149**	**13,745,274**	**13,745,274**	**13,745,274**

*Appropriation Level

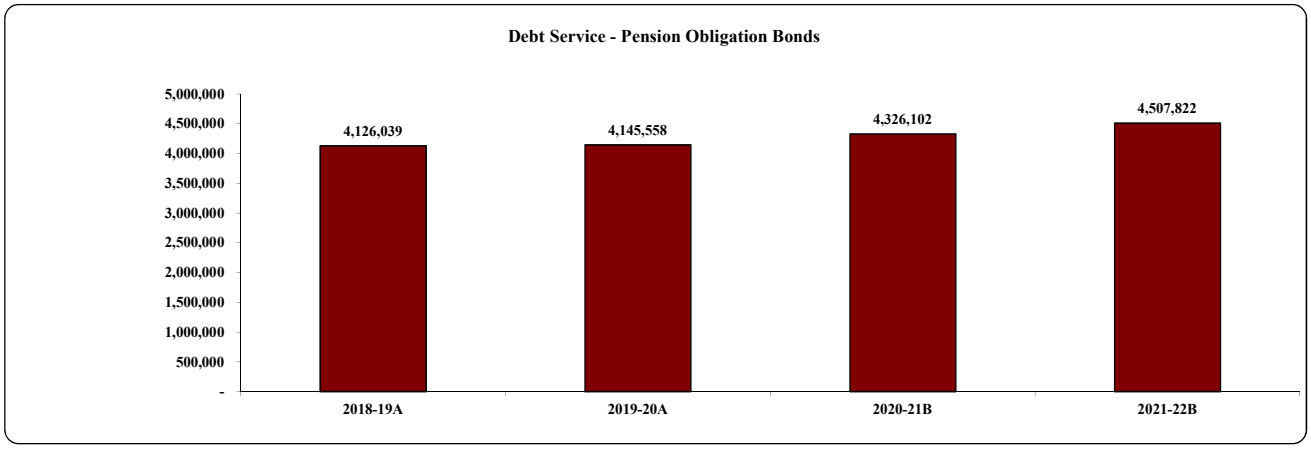


The District has one outstanding General Obligation Debt Bond issuance as of 07/01/2020 which was issued in 2015. The 2015 bonds refunded the majority, but not all, of the outstanding 2007A, 2007B, 2008 and 2009 bonds to reduce interest rates. The 2007A bond payments finished in 2016-17 and payments 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 FY21-22 will be $116.345M. 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	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
Local Sources:						
Services provided by other funds	3,647,411	3,863,722	4,196,484	4,379,704	4,379,704	4,379,704
Other Sources:						
Interest/Other	207	138	-	-	-	-
Beginning Fund Balance	478,420	281,697	129,618	128,118	128,118	128,118
TOTAL RESOURCES	**4,126,039**	**4,145,558**	**4,326,102**	**4,507,822**	**4,507,822**	**4,507,822**
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	2,070,000	2,360,000	2,675,000	3,010,000	3,010,000	3,010,000
Interest Payments	1,772,842	1,655,390	1,521,484	1,369,704	1,369,704	1,369,704
Dues and Fees	1,500	550	1,500	1,500	1,500	1,500
UAL lump sum payment to PERS	-	-	-	-	-	-
Total Debt Service*	**3,844,342**	**4,015,940**	**4,197,984**	**4,381,204**	**4,381,204**	**4,381,204**
Contingency	281,697	129,618	128,118	126,618	126,618	126,618
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	**4,126,039**	**4,145,558**	**4,326,102**	**4,507,822**	**4,507,822**	**4,507,822**

*Appropriation Level

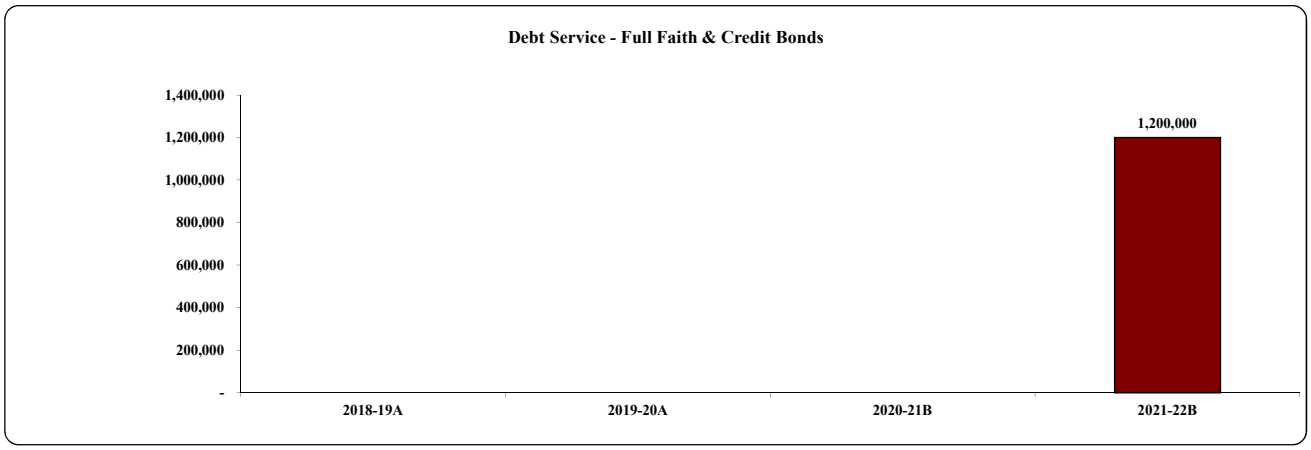


In 2007, the District issued $40.2 M of Pension Obligation Bonds, the proceeds of which went directly to the Oregon Public Employee Retirement System (PERS) as a pre-payment on future District pension obligations for the purpose of reducing the District's annual PERS contribution rates. Debt Service 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 FY21-22 there will be $24.14M in principle due on the Pension Obligation Bonds.

Debt Service - 2021 Full Faith & Credit Bonds

Debt Service Pension Bonds	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
Resources:						
Transfer from General Fund				1,200,000	1,200,000	1,200,000
Other Sources:						
Interest/Other						
Beginning Fund Balance						
TOTAL RESOURCES	**-**	**-**	**-**	**1,200,000**	**1,200,000**	**1,200,000**
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption				600,000	600,000	600,000
Interest Payments				600,000	600,000	600,000
Dues and Fees						
UAL lump sum payment to PERS						
Total Debt Service*	**-**	**-**	**-**	**1,200,000**	**1,200,000**	**1,200,000**
Contingency		-	-	-	-	-
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	**-**	**-**	**-**	**1,200,000**	**1,200,000**	**1,200,000**

*Appropriation Level

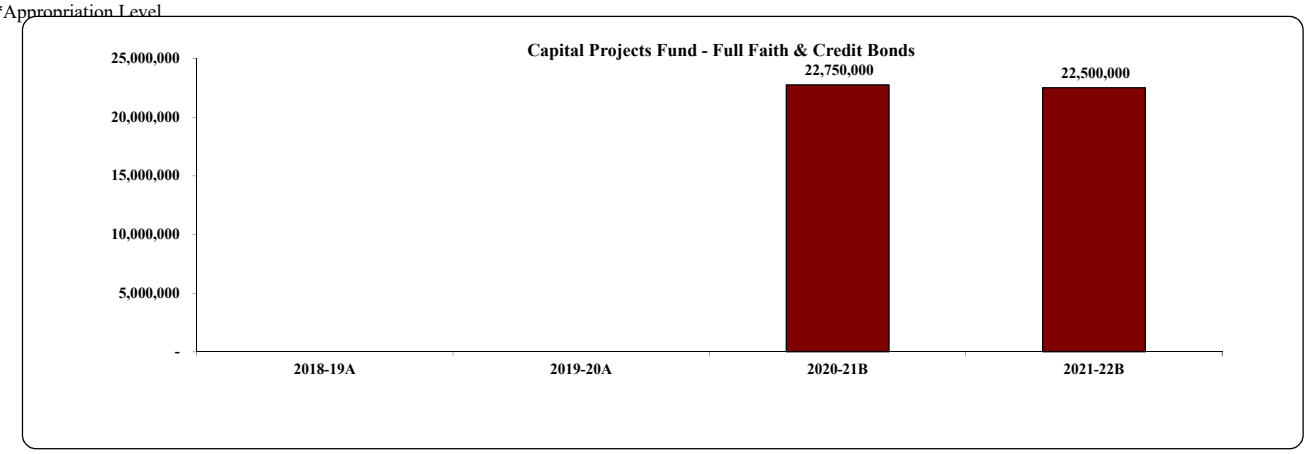


Annual Debt Service for estimated $22.75 million 2021 Full Faith & Credit Bonds to be amortized over 25 years.

Capital Projects Fund - 2021 Full Faith & Credit Bonds

Capital Projects	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
Local Sources:						
Taxes						
Interest						
Other local sources						
Total Local Sources	**-**	**-**	**-**	**-**		**-**
State Sources:						
Bond Proceeds	-	-	22,750,000			
Beginning Fund Balance				22,500,000	22,500,000	22,500,000
TOTAL RESOURCES	**-**	**-**	**22,750,000**	**22,500,000**	**22,500,000**	**22,500,000**
REQUIREMENTS						
Facilities Acquisition:						
Salaries and Wages	-	-	-	-	-	-
Total Facilities and Acquisition*	**-**	**-**	**-**	12,000,000	12,000,000	12,000,000
Other Uses:						
Bond Cost of Issuance			250,000			
Contingency	-	-	22,500,000	10,500,000	10,500,000	10,500,000
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	**-**	**-**	**22,750,000**	**22,500,000**	**22,500,000**	**22,500,000**

*Appropriation Level

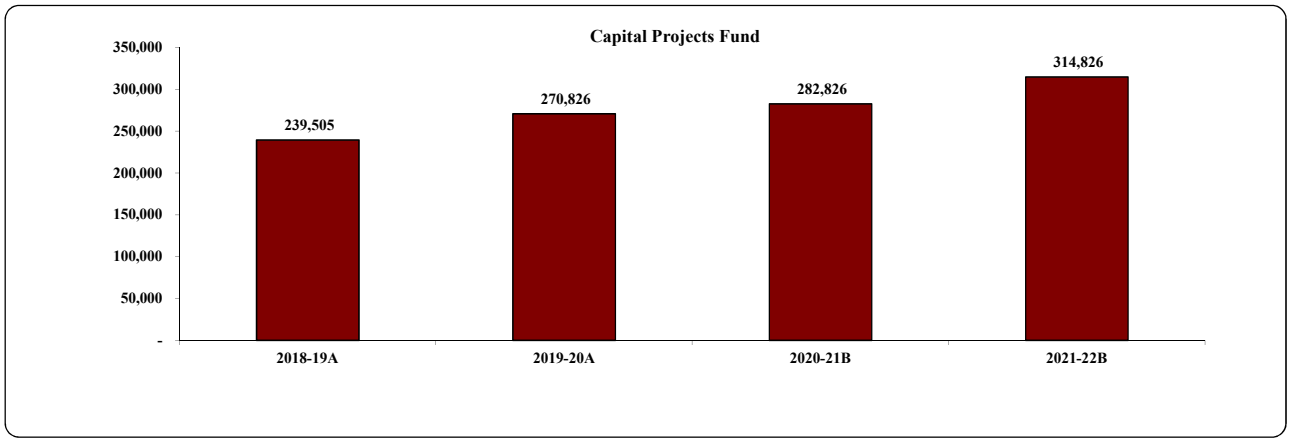


The District is issuing $22.75 million of full faith & credit bonds to be used, in conjunction with $12.5 million of ESSER III funds, to remodel the MSDEC for future use as a third middle school scheduled to open in fall of 2023.

Capital Projects Fund

Capital Projects	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
Local Sources:						
Taxes	-	-	-	-	-	-
Interest	14,851	11,510	12,000	12,000	12,000	12,000
Other local sources	19,035	19,810		20,000	20,000	20,000
Total Local Sources	**33,886**	**31,321**	**12,000**	**32,000**	**32,000**	**32,000**
Total State Sources	**-**	**-**	**-**	**-**	**-**	**-**
Transfers In	-	-	-	-	-	-
Beginning Fund Balance	205,619	239,505	270,826	282,826	282,826	282,826
TOTAL RESOURCES	**239,505**	**270,826**	**282,826**	**314,826**	**314,826**	**314,826**
REQUIREMENTS						
Other Uses:						
Contingency	239,505	270,826	282,826	314,826	314,826	314,826
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	**239,505**	**270,826**	**282,826**	**314,826**	**314,826**	**314,826**

*Appropriation Level

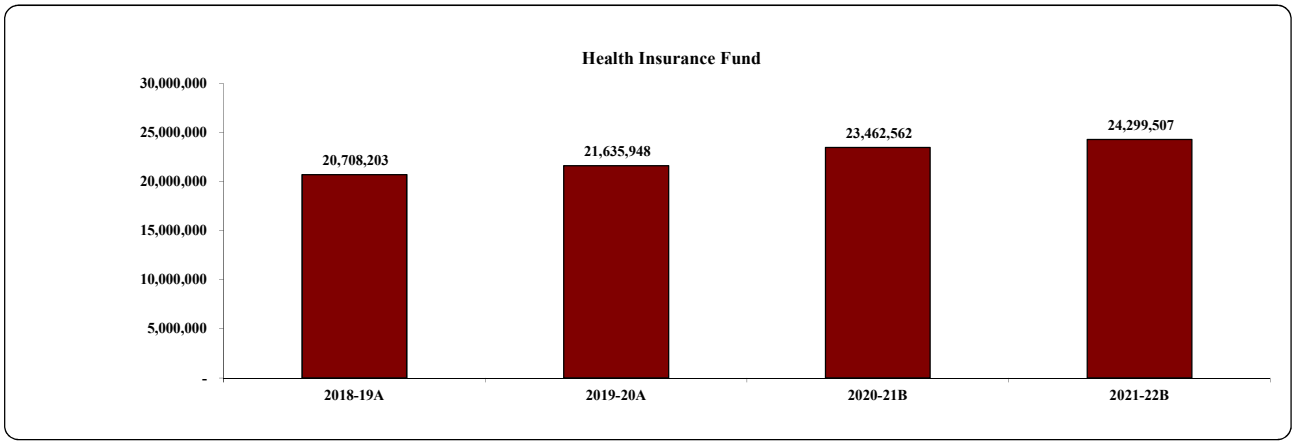


Bond funded construction was completed in FY12-13. This fund holds a note receivable from Madrone Trail Charter School for the West Side School sale because bond funds were used to make improvements at West Side School prior to the sale to Madrone Trail. The note receivable started in 2010 and has a twenty year term that runs through 2030. The balance of the note receivable at the beginning of FY 2021-22 is approximately $253K. The budget includes the collection of interest on the note.

Health Insurance Fund

Health Insurance	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
Local Sources:						
Interest	-	-	-	-	-	-
Services Provided	17,072,171	17,704,326	18,014,626	20,350,000	20,350,000	20,350,000
Other Local Sources	376,919	446,386	-	-	-	-
Total Local Sources	**17,449,090**	**18,150,712**	**18,014,626**	**20,350,000**	**20,350,000**	**20,350,000**
Federal ERRP Grant	-	-	-	-	-	-
Beginning Fund Balance	3,259,113	3,485,236	5,447,936	3,949,507	3,949,507	3,949,507
TOTAL RESOURCES	**20,708,203**	**21,635,948**	**23,462,562**	**24,299,507**	**24,299,507**	**24,299,507**
REQUIREMENTS						
Support Services:						
Salaries and Wages	53,435	51,994	58,612	55,113	62,128	58,420
Employee Benefits	20,312	19,227	27,789	20,381	29,456	21,604
Purchased Services	1,708,806	1,834,673	1,907,240	1,907,240	1,907,240	1,907,240
Purchased Services - Claims	15,440,231	14,276,317	17,519,415	18,367,266	18,351,176	18,362,736
Supplies/Dues/Fees	184	5,801	-	-	-	-
Total Support Services*	**17,222,967**	**16,188,011**	**19,513,056**	**20,350,000**	**20,350,000**	**20,350,000**
Contingency	3,485,236	5,447,936	3,949,507	3,949,507	3,949,507	3,949,507
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	**20,708,203**	**21,635,948**	**23,462,562**	**24,299,507**	**24,299,507**	**24,299,507**

*Appropriation Level



The District is self-insured for healthcare costs and the self-insurance fund reflects those costs.

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 2021-22 plan year, the cost share for the budget is assumed to be 87% employer/13% employee cost share with various deductible plans.

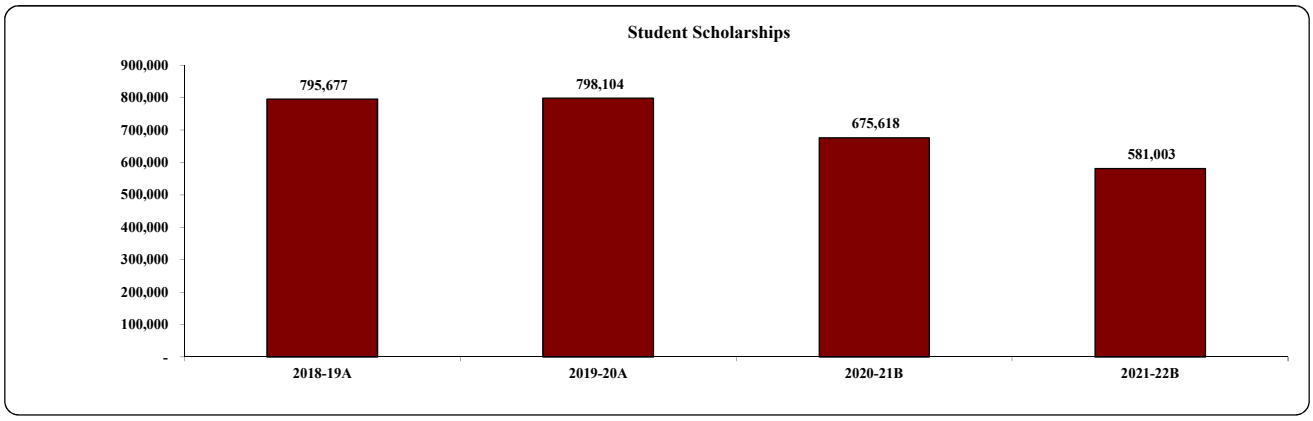
For the 2021-22 Proposed Budget we are using preliminary cost estimates provided by Mercer 04/28/2020 that assumes overall 2021-22 budget to 2020-21 budget increase in resources and requirements of $0.84 million which assumes an over 4.2% cost increase for healthcare.

It is also important to understand that the insurance plan year, which runs October - September, is different in that the fiscal year for the budget, which runs July - 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 when we are in March/April of the current year is challenging as it is forecasting spending 18 months into the future.

Trust and Agency Funds - Student Scholarships

Scholarships	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
Local Sources:						
Interest	12,061	5,374	5,589	5,812	5,812	5,812
Contributions	189,127	141,780	147,451	153,349	153,349	153,349
Other Local Sources	42,288	99,288	-	-	-	-
Total Local Sources	**243,476**	**246,442**	**153,040**	**159,161**	**159,161**	**159,161**
Beginning Fund Balance	552,202	551,662	522,578	421,842	421,842	421,842
TOTAL RESOURCES	**795,677**	**798,104**	**675,618**	**581,003**	**581,003**	**581,003**
REQUIREMENTS						
Instruction:						
Expenses	244,016	275,525	253,776	263,927	263,927	263,927
Other - Transfers Out						
Other Uses:	-	-	-	-	-	-
Contingency	551,662	522,578	421,842	317,076	317,076	317,076
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	**795,677**	**798,104**	**675,618**	**581,003**	**581,003**	**581,003**

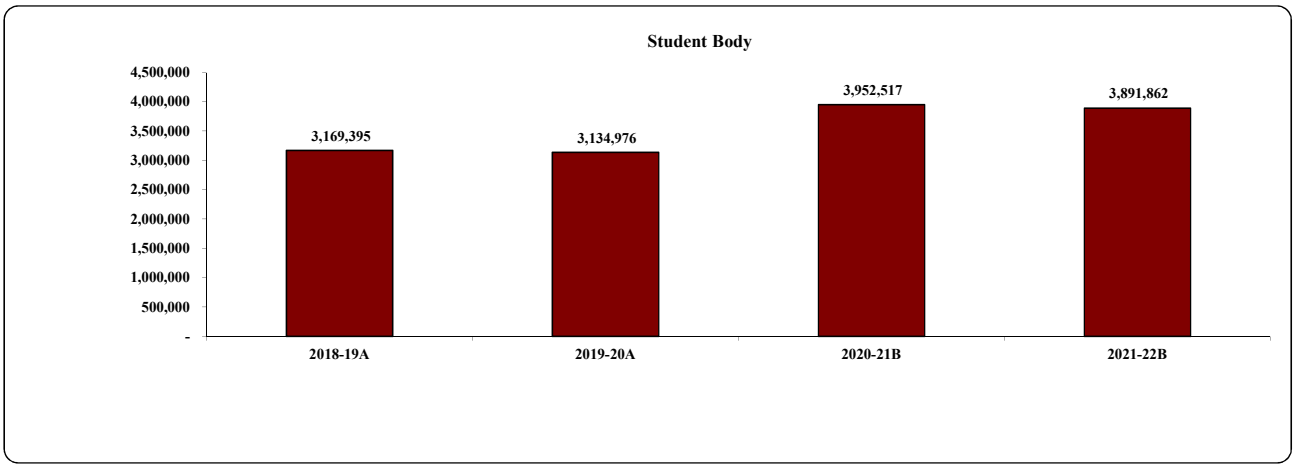
*Appropriation Level



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	2018-19 Actual	2019-20 Actual	2020-21 Amended	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
RESOURCES						
Local Sources:						
Interest	31,662	27,677	12,361	12,361	12,361	12,361
Extra-Curricular Activities	1,901,967	1,735,033	2,274,417	1,800,000	1,800,000	1,800,000
Other		3,364				
Total Local Sources	**1,933,629**	**1,766,074**	**2,286,778**	**1,812,361**	**1,812,361**	**1,812,361**
Beginning Balance	1,235,766	1,368,902	1,665,739	2,079,501	2,079,501	2,079,501
TOTAL RESOURCES	**3,169,395**	**3,134,976**	**3,952,517**	**3,891,862**	**3,891,862**	**3,891,862**
REQUIREMENTS						
Instruction:						
Elementary Extra-Curricular	297,913	191,440	309,830	309,830	309,830	309,830
Middle School Extra-Curricular	272,222	225,211	283,111	283,111	283,111	283,111
High School Extra-Curricular	1,230,357	1,052,587	1,280,075	1,279,572	1,279,572	1,279,572
Total Instruction	**1,800,492**	**1,469,238**	**1,873,016**	**1,872,512**	**1,872,512**	**1,872,512**
Contingency						
Due to Students	1,368,902	1,665,739	2,079,501	2,019,350	2,019,350	2,019,350
TOTAL REQUIREMENTS	**3,169,395**	**3,134,976**	**3,952,517**	**3,891,862**	**3,891,862**	**3,891,862**



The purpose of 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.

Medford
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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.

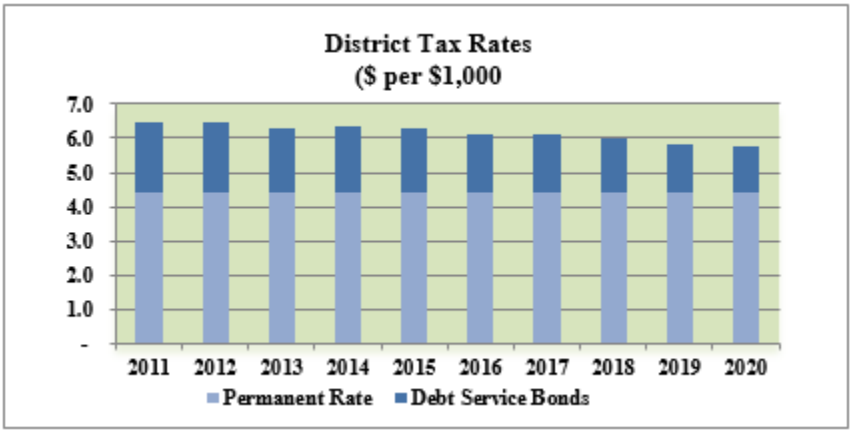
Property Taxes

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
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



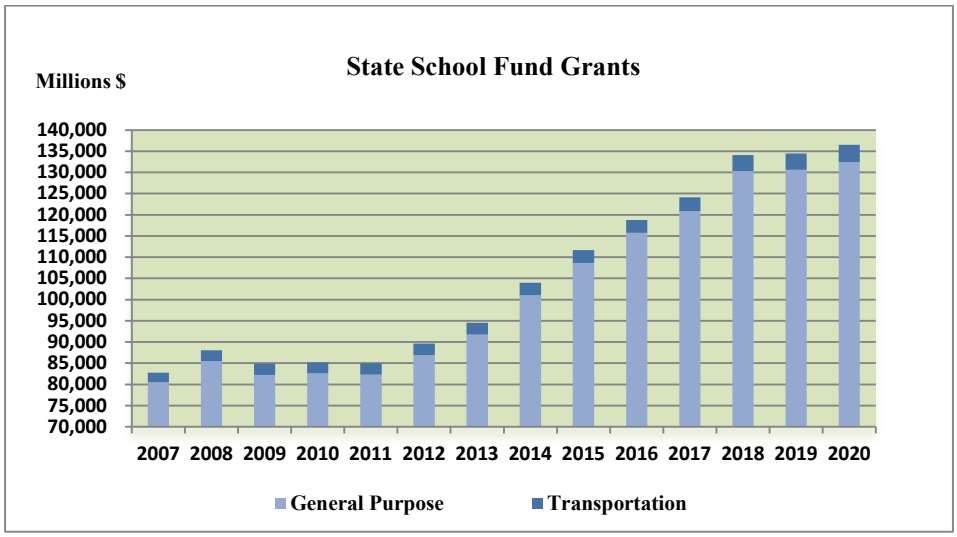
Revenue Sources

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
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 2020-210 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 Resource/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.

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.

Medford
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Appendix

MEDFORD SCHOOL DISTRICT 549C
RESOLUTION APPROVING 2021-2022 BUDGET
May 27, 2021

BE IT RESOLVED that the Budget Committee of Medford School District 549C hereby approves the 2021-22 Budget in the following amounts:

General Fund		**$ 177,700,482**
District permanent tax rate	***$ 4.4123***	
(per $1,000 of assessed value)		
Special Revenue Fund		**69,380,374**
Debt Service Fund		**19,453,096**
Total tax to be levied for debt service	***$ 12,900,000***	
Capital Projects Fund		**22,814,826**
Health Insurance Fund		**24,299,507**
Trust and Agency Fund		**4,472,865**
Total 2021-22 Approved Budget - All Funds		**$ 318,121,150**

Dated: May 27, 2021

Budget Committee Chair

Brett A. Chang

District Clerk

MEDFORD SCHOOL DISTRICT 549C
2021-2022 Budget Approval Levels
May 27, 2021

General Fund		**$ 177,700,482**
District permanent tax rate	***$ 4.4123***	
(per $1,000 of assessed value)		
Special Revenue Funds		
Federal Programs	8,458,520	
State and Local Programs	2,188,669	
PERS Reserve	3,312,400	
Physical Education Expansion (PEEK)	575,000	
Secondary Athletics	876,890	
Food Service	6,849,701	
Project Reserves	4,043,993	
Seismic Upgrades	2,000,000	
Chromebook Reserve	2,500,000	
Measure 98	3,000,200	
Measure 99	225,000	
Student Investment Act	9,350,000	
Elementary & Secondary School Emergency Relief Funds	26,000,000	
Total Special Revenue Fund		**69,380,374**
Debt Service Funds		
General Obligation School Bonds	13,745,274	
Pension Obligation Bonds	4,507,822	
2021 Full Faith & Credit Bonds	1,200,000	
Total Debt Service Fund		**19,453,096**
Total tax to be levied for debt service	***$ 12,900,000***	
Capital Service Funds		
Capital Projects Fund-2021 Full Faith & Credit Bonds	22,500,000	
Capital Projects Fund	314,826	
Capital Service Funds		**22,814,826**
Health Insurance Fund		**24,299,507**
Trust and Agency Funds		
Student Body	3,891,862	
Student Scholarships Trust	581,003	
Total Trust and Agency Funds		**4,472,865**
Total 2021-22 Approved Budget - All Funds		**$ 318,121,150**

FY21-22 Approved Budget - Roadmap of Proposed to Approved

Medford School District 549C

	Proposed Budget	Adjustments	Approved Budget
	2021-22	Add CIO and State Funds	2021-22
General Fund			
Resources			
Beginning Fund Balance	17,439,922		17,439,922
Current Year Property Taxes	42,071,784		42,071,784
Other Local Sources	1,853,436		1,853,436
Intermediate Sources	3,500,000		3,500,000
State Sources	112,456,303	199,037	112,655,340
Federal Sources	180,000		180,000
Transfers In	-		-
All Other Budget Resources			
Total Resources	**177,501,444**	**199,037**	**177,700,482**
Requirements			
Instruction	101,437,517		101,437,517
Support Services	53,804,004	199,037	54,003,043
Community Service	-		-
Facilities Acquisition/Construction	-		-
Other Uses - Debt Service	-		-
Other Uses: Transfers Out	4,820,000		4,820,000
Contingency	17,439,922		17,439,922
Unappropriated Fund Balance & Reserves			
Total Requirements	**177,501,444**	**199,037**	**177,700,482**

FY21-22 Approved Budget - Roadmap of Proposed to Approved

Medford School District 549C

	Proposed Budget 2021-22	Adjustments Add CIO and State Funds	Approved Budget 2021-22
Special Revenue Fund			
Resources			
Beginning Fund Balance	8,060,302		8,060,302
Current Year Property Taxes			
Other Local Sources	2,086,352		2,086,352
Intermediate Sources	-		-
State Sources	16,342,200		16,342,200
Federal Sources	39,271,520		39,271,520
Transfer In	3,620,000		3,620,000
All Other Budget Resources	-		-
Total Resources	**69,380,374**	**-**	**69,380,374**
Requirements			
Instruction	28,629,187		28,629,187
Support Services	7,223,142		7,223,142
Community Services	6,250,707		6,250,707
Facilities Acquisition/Construction	19,295,229		19,295,229
Other Uses - Debt Service	-		-
Other Uses: Transfers Out	-		-
Contingency	6,414,594		7,664,594
Unappropriated Fund Balance & Reserves	1,567,516		317,516
Total Requirements	**69,380,374**	**-**	**69,380,374**

FY21-22 Approved Budget - Roadmap of Proposed to Approved

Medford School District 549C

	Proposed Budget 2021-22	Adjustments Add CIO and State Funds	Approved Budget 2021-22
Debt Service Fund			
Resources			
Beginning Fund Balance	1,089,317		1,089,317
Current Year Property Taxes	12,758,075		12,758,075
Other Local Sources	4,405,704		4,405,704
Intermediate Sources			
State Sources			
Federal Sources			
Transfer In	1,200,000		1,200,000
All Other Budget Resources			
Total Resources	**19,453,096**	**-**	**19,453,096**
Requirements			
Instruction			
Support Services			
Community Services			
Facilities Acquisition/Construction			
Other Uses - Debt Service	18,366,279		18,366,279
Other Uses: Transfers Out			
Contingency	1,086,817		1,086,817
Unappropriated Fund Balance & Reserves			
Total Requirements	**19,453,096**	**-**	**19,453,096**

FY21-22 Approved Budget - Roadmap of Proposed to Approved

Medford School District 549C

	Proposed Budget 2021-22	Adjustments Add CIO and State Funds	Approved Budget 2021-22
Capital Projects Fund			
Resources			
Beginning Fund Balance	22,782,826		22,782,826
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	**22,814,826**	**-**	**22,814,826**
Requirements			
Instruction			
Support Services			
Community Services			
Facilities Acquisition & Construction	12,000,000		12,000,000
Other Uses - Debt Service	-		
Other Uses: Transfers Out			
Contingency	10,814,826		10,814,826
Unappropriated Fund Balance & Reserves			
Total Requirements	**22,814,826**	**-**	**22,814,826**

FY21-22 Approved Budget - Roadmap of Proposed to Approved

Medford School District 549C

	Proposed Budget 2021-22	Adjustments Add CIO and State Funds	Approved Budget 2021-22
Health Insurance			
Resources			
Beginning Fund Balance	3,949,507		3,949,507
Current Year Property Taxes	-		-
Other Local Sources	20,350,000		20,350,000
Intermediate Sources			
State Sources			
Federal Sources			
Transfers In			
All Other Budget Resources			
Total Resources	**24,299,507**	**-**	**24,299,507**
Requirements			
Instruction			
Support Services	20,350,000		20,350,000
Community Services			
Facilities Acquisition & Construction			
Other Uses - Debt Service			
Other Uses: Transfers Out			
Contingency	3,949,507		3,949,507
Unappropriated Fund Balance & Reserves			
Total Requirements	**24,299,507**	**-**	**24,299,507**

FY21-22 Approved Budget - Roadmap of Proposed to Approved

Medford School District 549C

	Proposed Budget 2021-22	Adjustments Add CIO and State Funds	Approved Budget 2021-22
Trust and Agency Fund			
Resources			
Beginning Fund Balance	2,501,343		2,501,343
Current Year Property Taxes			
Other Local Sources	1,971,522		1,971,522
Intermediate Sources			
State Sources			
Federal Sources			
Transfers In			
All Other Budget Resources			
Total Resources	**4,472,865**	**-**	**4,472,865**
Requirements			
Instruction	2,136,439		2,136,439
Support Services			
Community Services			
Facilities Acquisition & Construction			
Other Uses - Debt Service			
Other Uses: Transfers Out			
Contingency	2,336,426		2,336,426
Unappropriated Fund Balance & Reserves			
Total Requirements	**4,472,865**	**-**	**4,472,865**

FY21-22 Approved Budget - Roadmap of Proposed to Approved

Medford School District 549C

	Proposed Budget 2021-22	Adjustments Add CIO and State Funds	Approved Budget 2021-22
TOTAL ALL FUNDS			
Resources			
Beginning Fund Balance	55,823,217	-	55,823,217
Current Year Property Taxes	54,829,859	-	54,829,859
Other Local Sources	30,699,014	-	30,699,014
Intermediate Sources	3,500,000	-	3,500,000
State Sources	128,798,503	199,037	128,997,540
Federal Sources	39,451,520	-	39,451,520
Transfers In	4,820,000	-	4,820,000
All Other Budget Resources	-	-	-
Total Resources	**317,922,112**	**199,037**	**318,121,150**
Requirements			
Instruction	132,203,143	-	132,203,143
Support Services	81,377,146	199,037	81,576,184
Community Services	6,250,707	-	6,250,707
Facilities Acquisition & Construction	31,295,229	-	31,295,229
Other Uses - Debt Service	18,366,279	-	18,366,279
Other Uses: Transfers Out	4,820,000	-	4,820,000
Contingency	42,042,091	-	43,292,091
Unappropriated Fund Balance & Reserves	1,567,516	-	317,516
Total Requirements	**317,922,112**	**199,037**	**318,121,150**

MEDFORD SCHOOL DISTRICT 549C
RESOLUTION ADOPTING 2021-2022 BUDGET
June 24, 2021

BE IT RESOLVED that the Board of the Medford School District 549C hereby adopts the budget for fiscal year 2021-22 in the total amount of : $318,121,150. This budget is now on file at 680 Biddle Road in Medford, Oregon.

General Fund			**$ 177,700,482**
District permanent tax rate	***$***	***4.4123***	
(per $1,000 of assessed value)			
Special Revenue Funds			**69,380,374**
Debt Service Funds			**19,453,096**
Total tax to be levied for debt service	***$***	***12,900,000***	
Capital Projects Fund			**22,814,826**
Health Insurance Fund			**24,299,507**
Trust and Agency Funds			**4,472,865**
Total 2021-22 Adopted Budget - All Funds			**$ 318,121,150**

Motion: Director Suzanne Messer **Second:** Director Cynthia Wright

Attest: Bret A. Champion
Superintendent

Jeffrey Kinsella
Chair, Board of Directors

Dated this 24th day of June, 2021

MEDFORD SCHOOL DISTRICT 549C
RESOLUTION MAKING APPROPRIATIONS 2021-2022 BUDGET
June 24, 2021

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2021, for the following purposes:

General Fund		
Instruction	$	101,437,517
Support Services		54,003,043
Community Services		-
Transfers		4,820,000
Contingency		17,439,922
Total General Fund		**177,700,482**
Special Revenue Funds		
Instruction		28,629,187
Support Services		7,223,142
Community Services		6,250,707
Facilities Acquisition and Construction		19,295,229
Transfers		-
Contingency / Restricted Funds		7,664,594
Fund Balance/Unappropriated Fund Balance		317,516
Total Special Revenue Funds		**69,380,374**
Debt Service Funds		
General Obligation School Bonds		13,745,274
Pension Obligation Bonds		4,507,822
2021 Full Faith & Credit Bonds		1,200,000
Total Debt Service Funds		**19,453,096**
Capital Projects Fund		
Capital Projects Fund-2021 Full Faith & Credit Bonds		22,500,000
Capital Projects Fund		314,826
Total Capital Funds		**22,814,826**
Health Insurance Fund		
Support Services		20,350,000
Contingency / Restricted Funds		3,949,507
		24,299,507
Trust and Agency Funds		
Instruction		2,136,439
Contingency / Restricted Funds		2,336,426

MEDFORD SCHOOL DISTRICT 549C
RESOLUTION MAKING APPROPRIATIONS 2021-2022 BUDGET
June 24, 2021

Total Trust and Agency Funds		**4,472,865**
Total APPROPRIATIONS - All Funds		**318,121,150**
TOTAL ADOPTED BUDGET	**$**	**318,121,150**

Motion: Director Cynthia Wright **Second:** Director Jim Horner

Attest: Bret A. Champion
Superintendent

Jeffrey Kinsella
Chair, Board of Directors

Dated this 24th day of June, 2021

MEDFORD SCHOOL DISTRICT 549C
RESOLUTION TO IMPOSE AND CATEGORIZE TAXES
2021-2022 Tax Year
June 24, 2021

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 2021-2022:

(1) In the amount of $43,541,042 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…….$43,541,042 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 24, 2021.

Motion: Director Karen Starchvick **Second:** Director Cynthia Wright

Attest: Bret A. Champion
Superintendent

Jeffrey Kinsella
Chair, Board of Directors

Dated this 24th day of June, 2021

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 3, 2021 at 5:30 p.m in the boardroom at 815 S. Oakdale Ave. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 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 FY21-22 budget will be held on Thursday, June 24, 2021 at 5:30 pm. A copy of the budget may be inspected or obtained at the Business Services Office located at 815 S. Oakdale, Room 214, Medford, Oregon between the hours of 8:00 a.m. and 4:00 p.m through June 10 or at 680 Biddle Rd after June 10,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 2019-20**	**Amended Budget 2020-21**	**Approved Budget 2021-22**
Beginning Fund Balance	24,184,108	33,505,065	55,823,217
Current Year Property Taxes, other than Local Option Taxes	51,299,441	54,289,200	54,829,859
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	28,178,605	28,624,075	30,699,014
Revenue from Intermediate Sources	3,909,553	3,500,000	3,500,000
Revenue from State Sources	114,762,395	120,051,567	128,997,540
Revenue from Federal Sources	12,151,002	19,707,259	39,451,520
Interfund Transfers	7,294,774	8,869,891	4,820,000
All Other Budget Resources		22,750,000	
Total Resources	**241,779,878**	**291,297,057**	**318,121,150**
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	75,458,284	85,098,722	92,599,537
Other Associated Payroll Costs	49,468,387	54,253,992	58,025,910
Purchased Services	47,960,688	53,925,427	58,197,826
Supplies & Materials	6,430,027	9,497,261	9,469,252
Capital Outlay	3,660,571	7,043,000	31,573,000
Other Objects (except debt service & interfund transfers)	1,184,756	1,381,308	1,459,739
Debt Service*	16,804,140	17,230,934	18,366,279
Interfund Transfers*	7,307,961	8,869,892	4,820,000
Operating Contingency	33,174,330	53,699,005	43,292,092
Unappropriated Ending Fund Balance & Reserves	330,735	297,515	317,515
Total Requirements	**241,779,878**	**291,297,057**	**318,121,150**
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	107,479,450	122,916,937	132,203,143
FTE	990	1,001	1,018
2000 Support Services	68,408,233	74,860,063	81,576,185
FTE	363	370	372
3000 Enterprise & Community Service	4,776,120	6,195,737	6,250,708
FTE			
4000 Facility Acquisition & Construction	3,512,096	7,250,229	31,295,229
FTE			
5000 Other Uses	24,098,914	26,100,826	23,186,279
5100 Debt Service*	16,804,140	17,230,934	18,366,279
5200 Interfund Transfers*	7,294,774	8,869,892	4,820,000
6000 Contingency	33,174,330	53,655,749	43,292,089
7000 Unappropriated Ending Fund Balance	330,735	317,515	317,516
Total Requirements	**241,779,878**	**291,297,057**	**318,121,150**
Total FTE	**1,352**	**1,371**	**1,390**

* 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 ($3.0 million), fully funded Student Investment Account (SIA) ($9.35 million), 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 approximatemy 4%, a 2.5% Cost Of Living Adjustment (COLA) for all employees and Step wage increases for those who qualify.

Of the 1,390.04 FTE projected for next year the General Fund has 1,138.39, or 82% of the employees, the Special Revenue Fund has 182.14, or 13% of the employees, and the ESSER one time grants has 69.5, or 5% of the employees. Total staffing is up 19.31 FTE to 1,390.04 FTE. Of the increase of 19.31 FTE , 17.0 FTE are in instruction and 2.31 FTE in Support Services. Of the 17.0 FTE increase in Instruction, 10.0 FTE are in elementary, 3.0 FTE are in elementary well-rounded education in the SIA grant, and 7.0 FTE are Behavior Specialists charged to the ESSER grant. Of the 2.31 FTE added in Support Services, 3.0 FTE will be added to Student Wellness with the addition of 1.0 FTE Family Equity Director and 2.0 FTE Family Liaisons. 1.0 FTE will be added to Curriculum Development for a Curriculum Development Coordinator. These increases are slightly offset by the elimination of 1.69 FTE, all of which were vacant. 0.69 FTE will be eliminated from Business Services for an Accounts Payable Clerk. 1.0 FTE will be eliminated from Information Technology for a Project Manager. Both of these position were vacant at the time of elimination.

Special Revenue

Special Revenue Resources/Appropriations are projected at $69.3M for FY21-22, an increase of $25.5M (58.3%) from the FY20-21 Budget. Most of the increase in Requirements is due to the increased funding for SIA and ESSER grants, which make up $25.5M of the increase. In total all grants other than SIA and ESSER have flat year over year resources of $34.0 million.

Other Funds

Other funds are up $1.85M (2.7%) due primarily to the addition of $1.2M for debt service on the full faith and credit bonds issued in June of 2021 to remodel the MSDEC for future use as a third middle school beginning in FY 2023-24 and a $0.8 million increase due to increasing healthcare costs.

Summary - All Funds

In summary, the General Fund is the primary funding source for operational spending in the District. In the FY21-22 Budget, the General Fund represents 55.83% of all resources versus 61.26% in the FY20-21 Amended Budget. Total resources across all fund types for FY21-22 is $318.1M vs $291.3M in the FY20-21 Amended Budget, which is $26.8M, or 9.2% higher. This is due to a -0.57M decrease in General Fund Resources, a $25.55M increase in Special Revenue Resources, and a $1.85M increase in other funds.

The District is focused on providing ademic 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 2019-20	Rate or Amount Imposed 2020-21	Rate or Amount Approved 2021-22
Permanent Rate Levy (Rate Limit $4.4123 per $1,000)	40,298,415	41,231,132	43,541,042
Local Option Levy			
Levy For General Obligation Bonds	13,000,000	13,000,000	12,900,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Principal Debt Outstanding July 1, 2021	Estimated Debt Authorized, But Not Incurred on July 1, 2021
General Obligation Bonds	$116,345,000	
Other Bonds (Pension)	$24,140,000	
Other Borrowings	$22,750,000	
Total	**$163,235,000**	

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ADVERTISING INVOICE

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135434-8697

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ROSEBUD MEDIA LLC
PO BOX 1108
MEDFORD, OR 97501

BILLED ACCOUNT:
MEDFORD SCHOOL DIST 549C
815 S OAKDALE RM 214
MEDFORD, OR, 97501

AD NO.	DATE	AD DESCRIPTION	INSERTIONS	AMOUNT	PO	PUBLICATION
138082	5/3/2021	NOTICE OF BUDGET COMMITTEE MEET	1	146.60		MAIL TRIBUNE

AMOUNT DUE
146.60

INVOICE

RECEIVED
By Ayden Moore at 11:27 am, May 24, 2021

MEDFORD SCHOOL DIST 549C
815 S OAKDALE RM 214
MEDFORD, OR 97501

Affidavit of Publication

THIS IS NOT A BILL

State of Oregon
County of Jackson

CASE NO.

I, Sarah Lucier, being first duly sworn, depose and say that I am the principal clerk of Medford 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 5/3/2021 (HERE SET FORTH DATES OF ISSUE)

Subscribed and sworn to before me this 18th day of May, 2021.

NOTARY PUBLIC FOR OREGON

My commission expires 24th day of Sept., 2022

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

PUBLICATION	EXPIRE DATE	AD CAPTION	# TIMES	AMOUNT	PO
MAIL TRIBUNE	5/3/2021	NOTICE OF BUDGET COMMITTEE MEET	1	146.60	

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, 2021 to June 30, 2022, will be held at the Medford School District Boardroom, 815 S. Oakdale Ave., Medford, OR at 6:00 pm. The budget meeting will take place on Thursday, May 13, 2021 at 6:00 pm. This is a public meeting where the Budget Committee will deliver the budget message, elect officers and receive the budget document. This meeting will take public comment. The second budget meeting to approve the proposed budget will be on Thursday, May 27, 2021 at 6:00 pm. The third budget will be on Thursday, June 3, 2021 at 6:00 pm. This will be a public hearing to consider public comment. The final budget meeting to adopt the FY21-22 budget will take place on Thursday, June 24, 2021 at 6:00 pm. Notice of these meetings are also published on our website at www.medford.k12.or.us.

Bret Champion
Superintendent

May 3, 2021

MEDFORD SCHOOL DIST 549C
815 S OAKDALE RM 214
MEDFORD, OR 97501

Affidavit of Publication

THIS IS NOT A BILL

CASE NO.

State of Oregon
County of Jackson

I, Sarah Lucier, being first duly sworn, depose and say that I am the principal clerk of Medford 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 6/8/2021 (HERE SET FORTH DATES OF ISSUE)

Sarah Lucier

Subscribed and sworn to before me this 25th day of June, 2021.

OFFICIAL STAMP
TERRIE ROGERS
NOTARY PUBLIC-OREGON
COMMISSION NO. 979444
MY COMMISSION EXPIRES SEPTEMBER 24, 2022

Terrie Rogers

NOTARY PUBLIC FOR OREGON

My commission expires 24th day of Sept., 2022

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

PUBLICATION	EXPIRE DATE	AD CAPTION	# TIMES	AMOUNT	PO
MAIL TRIBUNE	6/8/2021	NOTICE OF BUDGET COMMITTEE	1	111.70	

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

A meeting of the Budget Committee of the Medford School District, Jackson County, State of Oregon, on the budget for the fiscal year July 1, 2021 to June 30, 2022, will be held at the Medford School District Boardroom, 815 S. Oakdale Ave., Medford, OR on Thursday, June 24 at 5:30 pm. This meeting is to adopt the FY21-22 budget. Please note, this is a time change from the original posted time of 6:00 pm. Notice of these meetings are also published on our website at www.medford.k12.or.us.

Bret Champion
Superintendent

June 8, 2021

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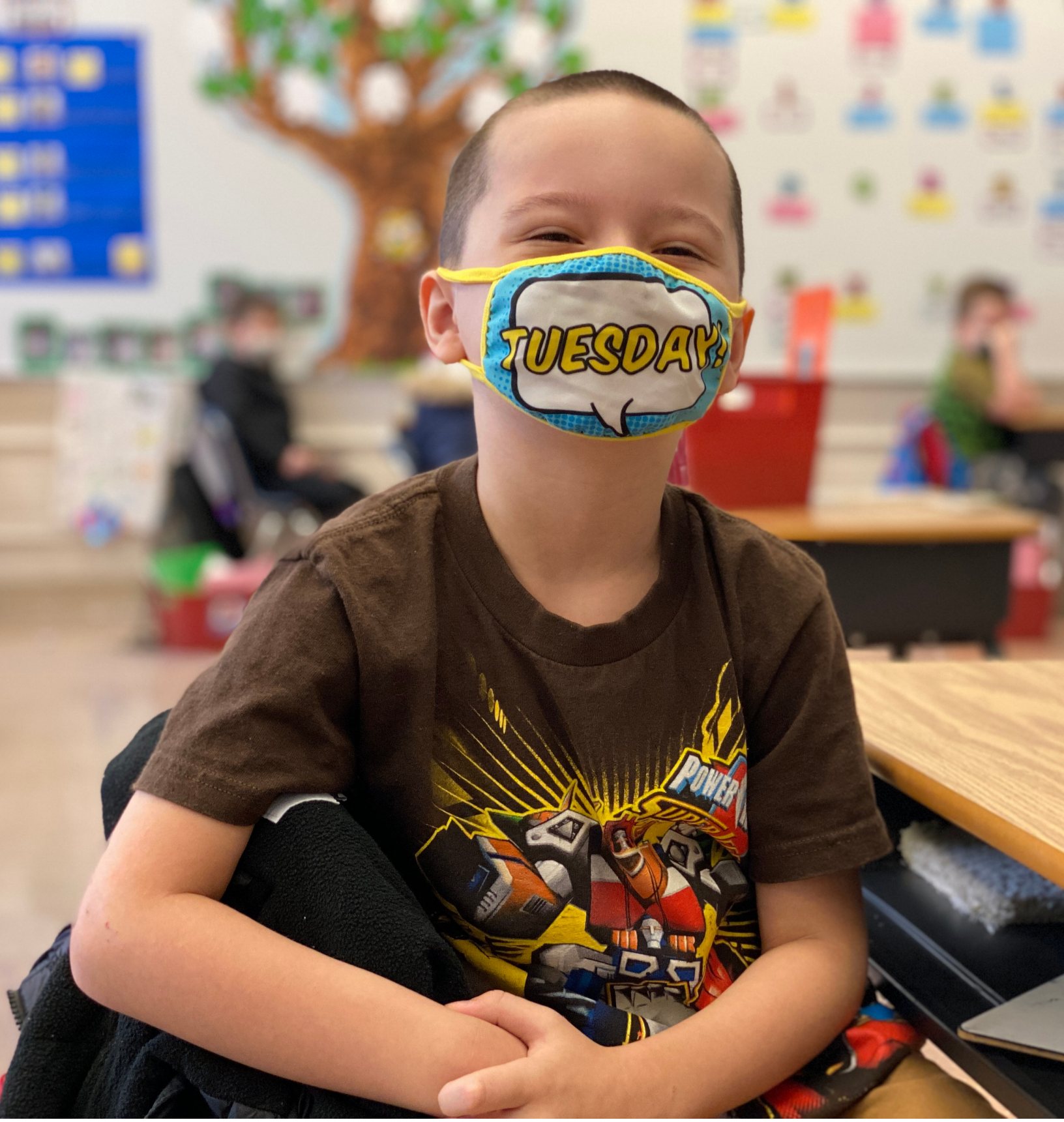
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AMOUNT DUE
111.70

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