

MEDFORD SCHOOL DISTRICT 549C

2019-2020

ADOPTED BUDGET



Fiscal Year 2019-20

BUDGET COMMITTEE

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Michelle Cummings, Chief Academic Officer
Brad Earl, Chief Operations Officer
Deborah Simons, Director of Human Resources
Tania Tong, Director of Special Education and Student Services
Kevin Campbell, Director of Secondary Student Achievement
Jeanne Grazioli, Director of Elementary Student Achievement
Terri Dahl, Supervisor of Federal Programs and School Improvement
Amy Tiger, District Athletic Director/Safety Coordinator

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Introduction



April 29, 2019

To the Medford School District 549c Budget Committee:

I am pleased to present my budget message for the 2019-20 school year. I am honored to serve you and the community of Medford in my fifth year as the Superintendent of the Medford School District. I am convinced that the Medford School District is built on the solid foundations of the past, is currently responding well to the current trends in society and education, and is poised and becoming a leader in educational practice, innovation, and results for students in the state of Oregon and the nation.

I would like to express my appreciation to the members of the Medford School District Board of Education and the members of the Medford School District Budget Committee for their service, support, thoughtful analysis, dialogue, and consideration of this proposed budget.

In this document, I am presenting a balanced budget for your consideration. Prior to presenting the details of the proposed budget, I will outline what the District has implemented and accomplished over the past four years to improve results for students. The subsequent priorities outlined in this budget are a continuation of a comprehensive plan that was set in motion in 2014 and has expanded since.

I have outlined this plan in each of my previous budget messages and we remain committed to this blueprint for the coming year. The general strategies are:

1. Increase quality student-teacher contact time
2. Continue to expand Career Pathways
3. Continue to expand dual and articulated credit offerings
4. Continue to expand instructional technology to improve 21st century learning
5. Improve education and operational effectiveness and efficiency
6. Educate the whole child by providing a multitude of social-emotional, behavioral and mental health supports

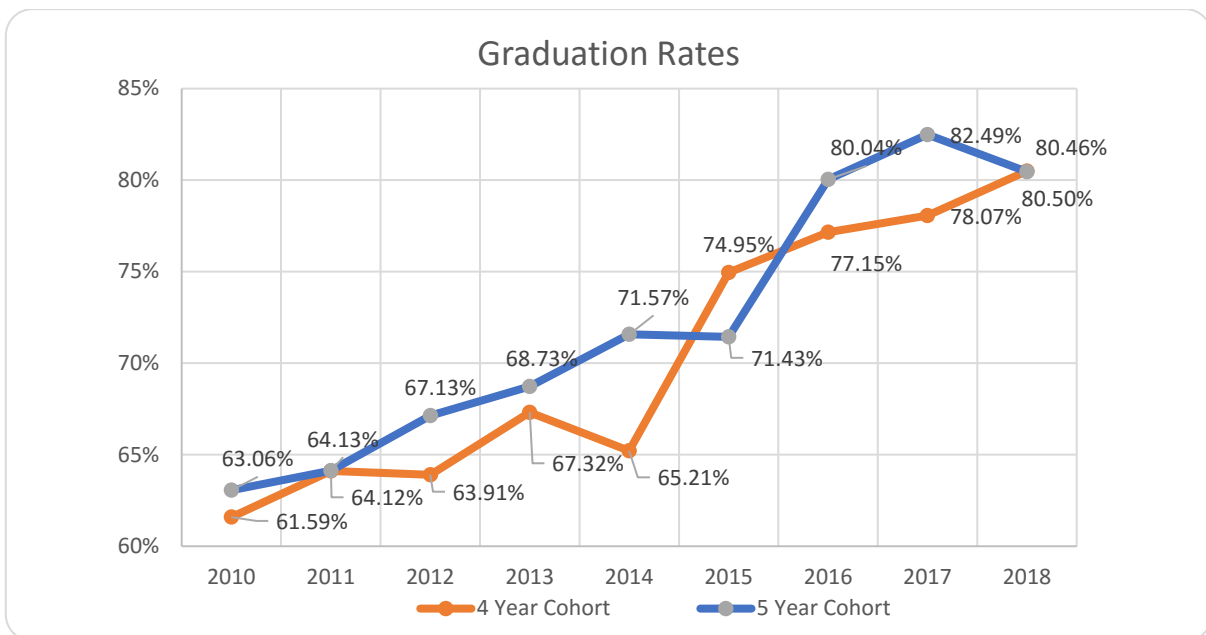
We believe the recent improvements in student achievement and outcomes within the Medford School District are directly attributed to the hard work of Medford's educators and support staff and the implementation of these strategies. To measure the District's effectiveness and to ensure that we remain on a positive trajectory, we consider four specific metrics as key indicators to know if our plan is working:

1. Four-year Graduation Rate
2. Smarter Balanced Assessment Scores
3. Daily Attendance Rate
4. 3rd Grade Reading Scores

Realizing Results

Graduation Rate: The District's graduation rate increased ten (10) percentage points from 2014 to 2015, rose another two (2) percentage points from 2015 to 2016 to a rate of 77.15% and rose again in 2017 to a rate of 78.07%. This district has now increased again with a graduation rate of 80.5% for the class of 2018. This was accomplished first by ensuring that at least 80% of our high school teachers were teaching at least six (6) periods a day, which effectively reduced class sizes in our high schools and increased instructional options for all students. Second, by tracking every student's acquisition of course credits from their first day of high school to their last day of high school to ensure that each student is on track to graduate on time. Initial analysis of this data showed us many high school students who did not graduate in four years had fallen behind during their 9th grade year. However, for the class of 2021 (current sophomores), 88.7% were on track for graduation at the end of the 9th grade year and over 90% were on track for graduation at the end of the 1st quarter of the sophomore year. Using our current credit acquisition tracking system, students who now fall behind at any time in their high school career are provided with personalized interventions that include tutoring, intensive academic interventions, access to opportunities for credit recovery including online options, extended day options, and summer school.

The District simultaneously set in motion the development and expansion of focused Career Pathways to ensure that every student finds his/her place in our schools based on each student's interests. We believe that students are most successful when they affiliate with a chosen pathway, where they make connections, find meaning, and ultimately create understanding in their daily school lives. We want all students to be in environments where they have a common mission, are connected with like-minded students, are surrounded by caring adults, and participate in co-curricular activities that they look forward to after school, on weekends and during breaks. We believe the Career Pathways strategy is a long-term strategy that will result in graduation rate gains that will push graduation beyond the 80% threshold established by the board.

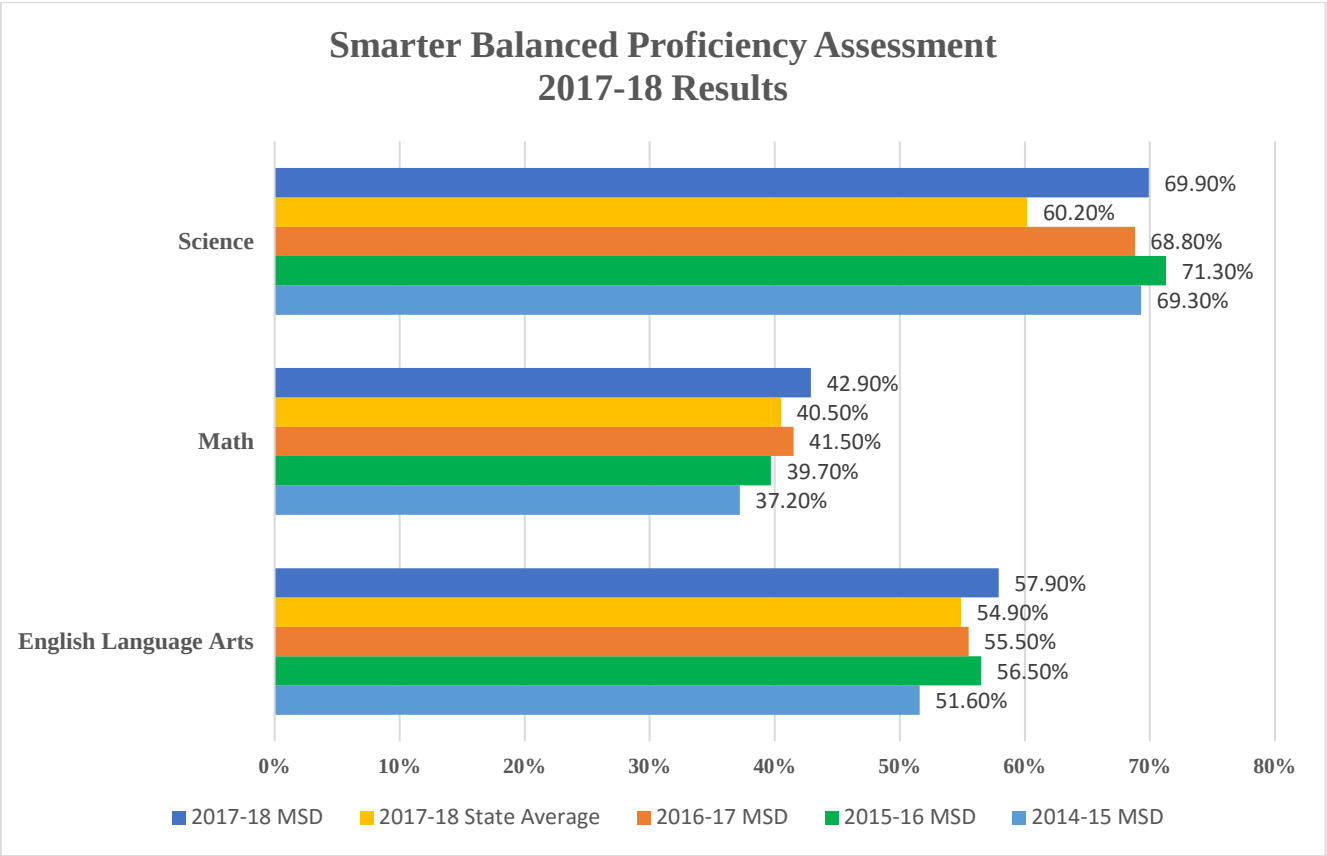


However, if the District is to reach a 90% graduation rate, we must design our school day, credit acquisition opportunities, and credit delivery modalities in innovative and modular ways. The District has

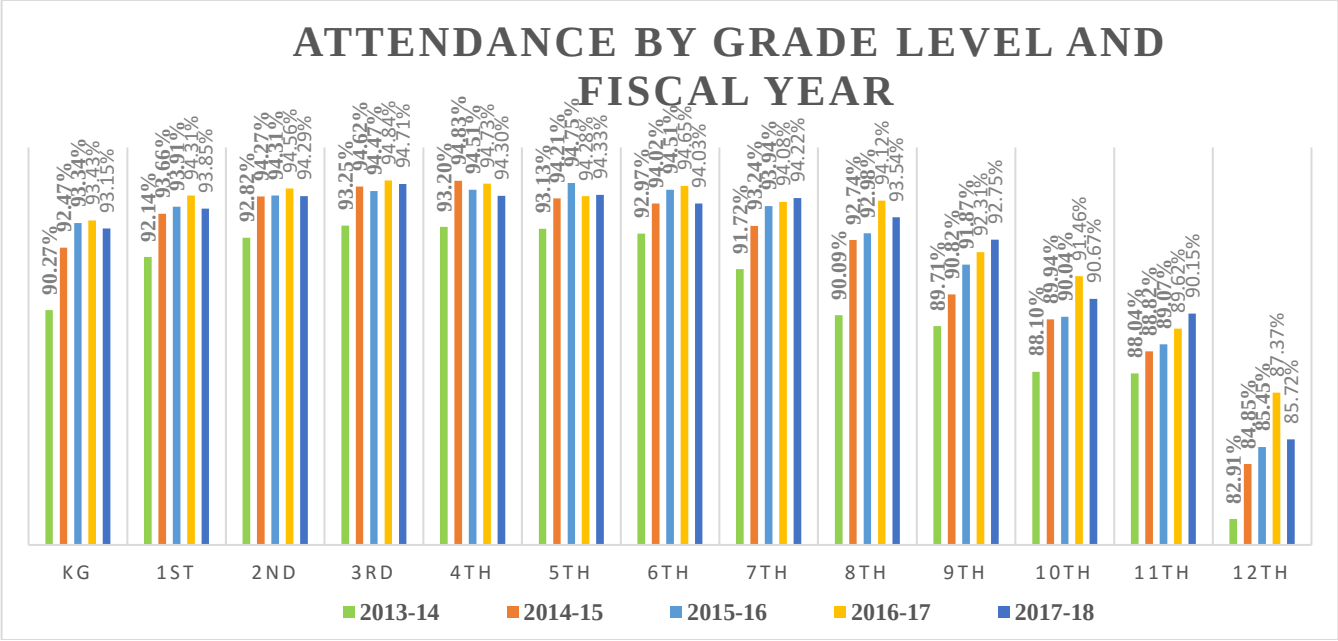
implemented and is expanding its online component that allows students to complete course work at school or remotely at times of their choice. The District is also pursuing more college options, both on our campuses and on college campuses, during the school day, and in the evenings and weekends. Additionally, the District is attempting to expand its Career and Technical Education (CTE) options in the construction fields, health care, and computer programming. Further, the District is now partnering with Rogue Community College (RCC) on the new RCC/CTE academy in which the Medford School District now has the majority of the students.

Assessment Results: We believe regular assessments are an important way to measure student progress as well as help students prepare for assessments they will face as they pursue advanced education and career opportunities. By placing emphasis on periodic common assessments throughout the school year and on state and national annual assessments, we have seen appreciable growth in the number of students participating in the assessments, as well as individual student progress on the assessments. On the Smarter Balanced Assessments, the District proficiency rates have now moved ahead of the Oregon state averages in all tested areas (i.e., English Language Arts, Mathematics, Science). Note – this data represents all grades combined.

We attribute this growth to more coherent districtwide curriculum alignment and pacing, better usage of common assessment and data, and more prescriptive tiered interventions to address the needs of a variety of learners. We also give credit to the excellent work in our teacher led Professional Learning Communities (PLCs). These small groups of teachers work in their PLCs to identify specific learning targets, monitor progress toward meeting those targets, and make timely decisions for students who are not meeting targets and those who are meeting targets.

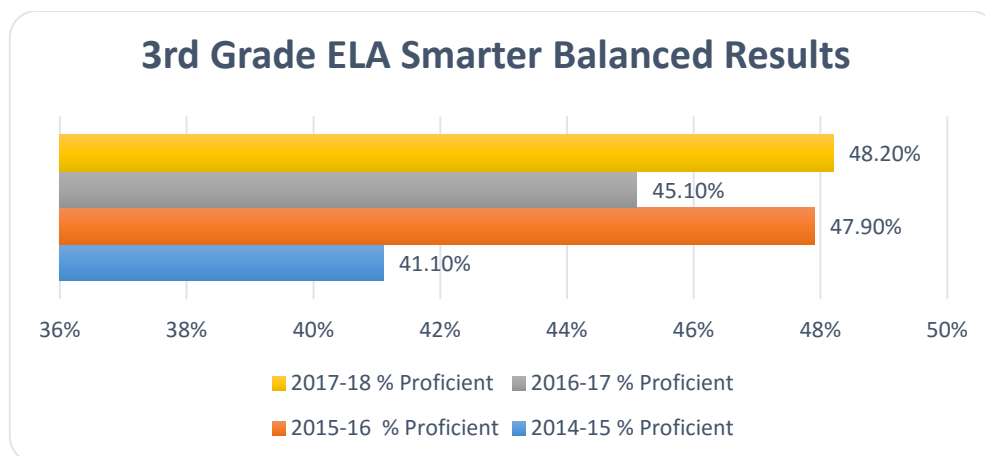


Student Attendance: Monitoring student attendance trends assist the District to better assess the culture of student engagement in the learning process. Higher attendance and reduced attrition rates signal that students are finding relevance and meaningful experiences and are present and more engaged in the learning process. We attribute improvement in attendance and retention to enhanced communications to the community regarding our improved results, expanded programs at all levels (e.g., full day kindergarten, middle school engineering program, greater variety of pathway and course offerings and activities for students, expanded Advanced Placement courses) and a sense of caring for every student. Our mantra of creating a ‘Place for Every Kid’ has permeated within the district and we believe that daily attendance is a vital metric in determining if the District’s offerings are meeting the needs of students.



3rd Grade Reading: We know that students who are reading on grade level at the end of the 3rd grade have more likelihood of successful progression through our K-12 system and remain on track for graduation. The District invested in a coherent English Language Arts curriculum, more coherent teacher professional development, and a systematic reading assessment, i-Ready. The i-Ready assessment is administered three times per year for grades 1-6. The i-Ready assessment is a very accurate predictor of Smarter Balanced proficiency and we are closely monitoring mid-year assessment results and are predicting that the Smarter Balanced 3rd grade reading scores will increase this spring.

While the progress has varied year to year, we are seeing incremental gains in overall reading proficiency and the i-Ready formative assessment data is proving more valuable each year. Principals and teachers are using the i-Ready data to make informed decisions throughout the school year, which we believe will result in increased student achievement.



Budget Priorities

I have outlined this plan in each of my previous budget messages and we remain committed to this blueprint for the coming year. The general strategies are:

1. Increase quality student-teacher contact time:

- a. Maintain lower class sizes at the elementary level
- b. Have more high school teachers teaching 6 classes
- c. Maintain a full day kindergarten program (5th year)
- d. Expand out-of-school instructional opportunities after school hours and during breaks
- e. Continue to expand 6th Grade Academies at both middle schools
- f. Implement a co-teaching model with SpEd and regular education teachers
- g. Revise the high school bell schedule to have better access to office hours three days per week and increase the instructional minutes each school day
- h. Hire two technology teachers to service students enrolled in online courses
- i. Increase the requirements for high school students to take full schedules (7 classes for grades 9-11 and at least 6 classes for grade 12)

2. Continue to expand Career Pathways:

- a. Expand Pathways for all high school students in these areas: Academic, Fine and Performing Arts, Career and Technical Education, and in Pre-Professional Pathways
- b. Continue funding the Pathways Coordinator position with Measure 98 funds
- c. Add additional Pathways in:
 - i. Computer programming
 - ii. Level III Pre-Education
 - iii. Level III Pre-Law
 - iv. Level IV Project Lead the Way Pre-Engineering
 - v. Expanding a Healthcare pathway to include an Nursing program of study
 - vi. Construction Trades (e.g., plumbing, electrical, construction technology)
- d. Continue partnering with RCC on the RCC/CTE academy
- e. Implement college and career exploration in the 6th grade

3. Continue to expand dual and articulated credit offerings:
 - a. Pay student tuition for RCC and SOU course work
 - b. Expand access to Advanced Placement courses and exams
 - c. Provide free ACT exams to all juniors
 - d. Continue funding the Bulldogs/Hornets to Raiders program at all secondary schools
 - e. Continue funding additional staff to improve our comprehensive guidance and counseling services
 - f. Create coherent and systematic guidance and counseling services
 - g. Continue to expand the College and Career course in high schools
4. Continue to expand instructional technology to improve 21st century learning:
 - a. Continue funding the Edgenuity online coursework platform
 - b. Continue funding the Online Program Coordinator position
 - c. Technology in the Classroom:
 - i. Increase student access to technology for learning in classrooms grades 2-12 by deploying Chromebooks
 - ii. Expand professional development in technology integration through hiring a Tech Integration Coach
 - iii. Create Online Programs for credit recovery, initial credit, and homeschool outreach
 - d. Implement the 1:1 Chromebook program for all 9th graders with expansion in subsequent years
5. Improve educational and operational effectiveness and efficiency:
 - a. Guaranteed curriculum:
 - i. Align and refine learning targets and common assessments in all grade levels and subject areas
 - ii. Invest in high quality curriculum aligned to state standards
 - b. Teacher and Administrator Evaluation System
 - i. Continue to refine regular feedback systems using TeachBoost
 - c. Assessment System
 - i. Implement i-Ready reading (grades 1-6) and math assessments (grades 2-10)
 - d. Invest in a new Synergy student information system
 - e. Invest in software solution integration to improve our human resources and business functions
 - f. Continue to fund facilities capital improvements and maintenance functions to improve safety and energy efficiency
6. Educating the Whole Child:
 - a. Reduce barriers for students, including financial support for fees, field trips, fines, college tuition, musical instruments, and unified sports
 - b. Enhance support to reduce disruptive student behaviors
 - c. Enhance supports for homeless students
 - d. Continue to provide mental health support for students during the school day
 - e. Continue supporting mentorship programs with peer and adult support
 - f. Continue systematic crisis and suicide prevention supports
 - g. Maintain the fresh fruits and vegetables and elementary physical education grants
 - h. Provide all District staff training in Adverse Childhood Experiences (ACEs) and Trauma Informed Practices (TIPs)
 - i. Provide quality elementary and middle after school programs

- j. Expand professional development for Universal Design for Learning (UDL), Differentiated Instruction, Collaborative Problem Solving (CPS), and Restorative Justice
- k. Provide outdoor education for all 6th graders

Current and Future Considerations

Increased enrollment and limited space in our elementary and middle schools are the most pressing concern for this District. The District must seriously consider renovating and/or expanding current facilities or building new facilities in the very near future. Other than the addition of Central Medford High School eight years ago, this District has not added a school site since 1995 (ALE).

Secondly, the current PERS crisis in Oregon is and will continue to create a strain on the budget and potentially affect services to students. The District is now forced to budget for approximately \$3.9 million/year or \$7.8 million the 2019-21 biennium due to increases in PERS costs for current staff. The District's PERS contributions exceed 30% of total payroll costs.

Further, as the District enrollment has continued to grow slowly (8.2% since 2013), the number of students receiving special education services has grown 36.5% since 2013. The percent of students receiving special education services in our District currently is 15.06%, up from 11.7% in 2013. It is important to note that the District only receives additional funding (double weightings from ODE) for approximately 11% of our students. If this trend continues, this will place a significant strain on the general fund budget and resources will have to be reallocated.

The budget includes another round of expanded use of Chromebooks for instruction. Every 9th grade student will receive a Chromebook in the fall of 2019 for work in and outside of the classroom. Over the past several years, we have intentionally ramped up the use of Chromebooks and other classroom-based technology to address the needs of the 21st century learner. We have also been intentional about updating our curriculum as well as to align classroom lesson planning, pacing and instructional fidelity to ensure student success. This will continue to be a focus within this budget and in the coming years.

Lastly, the existence of Measure 98 (even with partial 56.6% funding) has allowed the District to accelerate its efforts in expanding CTE offerings, providing better services for dropout prevention, and working to ensure that all students are college and career ready upon graduation. This current budget is built on partial funding at approximately \$3.5 million for the 2019-21 biennium. If Measure 98 is fully funded, we will be able to further accelerate these efforts very strategically, especially in CTE expansion, with increased staffing and equipment. However, our high schools do not have classroom space at this point to expand CTE facilities any further. In addition to elementary and middle school expansion, the District will have to seriously consider CTE facilities expansion if we want to effectively utilize the Measure 98 funds.

Funding Outlook and a Proposed General Fund Balanced Budget

For the Proposed Budget, the district used the 2019-21 biennium budget proposed by the state's Joint Committee on Ways and Means, often referred to as the co-chairs budget. This includes \$8.8715 billion in the state school funding for the biennium an increase of 8.18% over the prior biennium funding of \$8.2 billion. Measure 98 funding is equal to the amount provided in the prior biennium. The state school fund will be allocated with 49% of the funds will be distributed in the first year of the biennium (2019-20) and 51% will be distributed in the second year (2020-21).

The district is anticipating receiving \$151.1 million in funding for the general fund, an increase of \$5.91 million or 4.1% over the prior year. State revenue is up \$4.62 million or 4.5%, Local revenue, primarily property taxes, is up \$1.25 million or 3.1% and intermediate revenue, primarily SOESD pass through, is up \$0.04 million or 1.36%. Of the \$5.91 million General Fund Revenue increase, 83% or \$4.93 million will be spent on increases in payroll benefits primarily driven by a \$3.84 million increase in PERS contributions and a \$0.79 million increase in healthcare.

As we look at our overall cost trend, costs to maintain currently existing programs and projected staff of 1,290.36 FTE continue to increase. The proposed budget for the General Fund includes projected increases in medical plan costs of \$0.79 million, contractual employee pay for step raises of \$1.2 million, and two percent cost of living adjustments (COLA) raises of \$1.2 million. Both union contracts (teacher and classified) are being negotiated at this time, so employee wage increases, steps and medical benefits are subject to change depending on the outcome of negotiations. This Proposed budget is heavily impacted by a projected \$3.84 million dollar increase in PERS costs primarily driven by rate increases attempting to address the plans unfunded liability. The increases noted in this paragraph will be partially offset by a cost reductions estimated at \$0.3 million for lower wage compensation for approximately eight positions where new employees will be hired at the lower end of the pay scale to replace retirees that were previously paid at the top of the pay scale.

There are 10.97 FTE additions to staffing in the proposed budget including 6.0 FTE in Special Education and 4.97 FTE in non-Special Education areas. The 6.0 FTE additions in Special Education include 4.0 FTE (3.0 FTE Classified and 1.0 FTE Licensed) in Psychological Services and 2.0 FTE Success Specialists in Early Intervening Services. The 3.0 Classified additions in Psychological Services are offset by reductions in Professional Services. The other 4.97 FTE additions include 2.0 FTE for Online School, 1.0 FTE in Information Technology Services, 1.0 FTE in Network Telecom, 1.0 FTE Career Center, 1.0 FTE in English Language Learners for a Dual Language Coordinator, and 0.47 FTE IMC partially offset by reductions of 1.0 FTE Check and Connect and 0.50 Certified FTE NMHS.

Looking to the Near Future

Our District implemented a plan to get to an 80% graduation and rate and realized that goal in 2018. I mentioned in my budget message last year that the next ten (10) percentage point increase in graduation rate must include a comprehensive approach that draws upon all aspects of education and student engagement. As a district, we have launched plans to provide blended learning options for students beginning in our middle schools that include traditional classroom course offerings, more elective options to engage students, online course offerings and partnerships with colleges, universities and industry partners. We believe full day kindergarten, smaller class sizes and wrap-around services for our most vulnerable students will also eventually positively impact graduation success for students. The use of technology in and outside of the classroom and community support for pre-kindergarten programs are likely vital to continue to see improvements in student success.

I would be remiss if I did not point out in my last few months on the job that we are largely out of classroom space and the time to address it has arrived. I have engaged a community-led effort to assess and evaluate options to improve this situation. Online school is one strategy to help alleviate space, but the district also needs space to expand course offerings in career and technical programs and the arts. The district is continuing its plan to have all 6th grade students attend middle school in what will become 6th through 8th grade middle schools. The best use of public funds will be to convert the current Central Medford High School site into a third middle school and there is some wisdom to consider a fourth middle school in the near future. The alternative high school services currently provided at Central Medford High School will be moved to expanded programs at North Medford and South Medford high

schools. As you know, I will not be here to execute this budget, but I leave you with this final piece of advice about where to place a new middle school and add to it my appeal for you to continue the pathway programs and expansion of CTE course offerings. I am confident these are part of the long-term path to relevance and success of K-12 schools across the nation.

Respectfully,

A handwritten signature in black ink, appearing to read "Brian T. Shumate", written over a light gray rectangular background.

Brian T. Shumate, Ph.D.
Superintendent

Organization

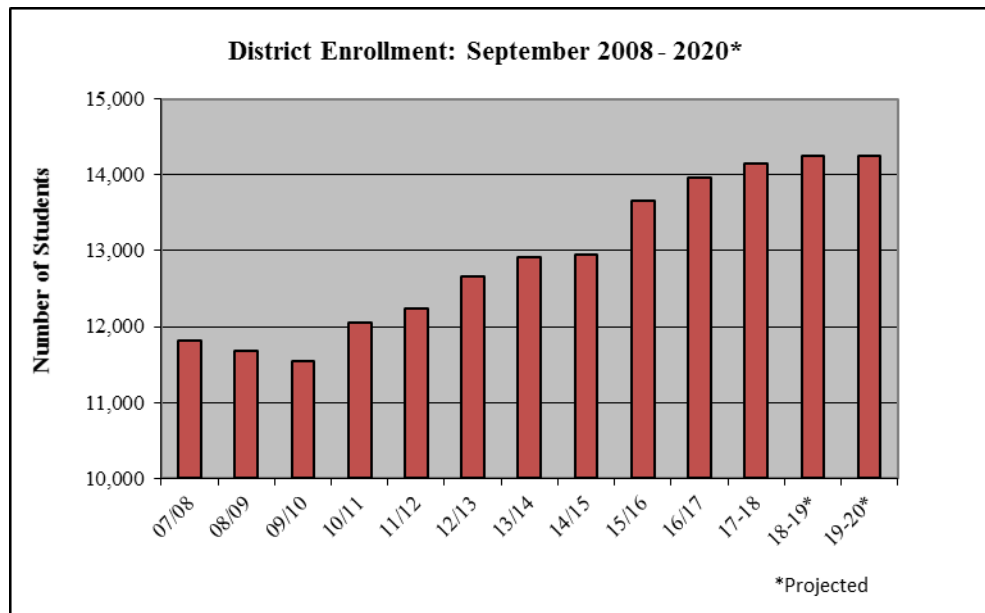


District Overview

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, one alternative high school, and four charter schools. Historical and projected enrollments are shown below:



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

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

School Board Strategic Governance

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

Medford School District Mission Statement

We are a high quality teaching and learning organization dedicated to preparing **all students** to graduate with a sound educational foundation, ready to succeed in post-secondary education, and to be contributing community members.

BOARD GOAL 1: Academic Excellence

We will provide a learning environment that ensures ALL students can become proficient in all academic standards and where academic MASTERY is encouraged for all.

Proficiency is the minimum standard, but the expectation is that all students will receive the instruction and support needed to excel to the highest academic standards of which they are capable.

BOARD GOAL 2: Equity for All

We will promote a school environment of EQUITY for ALL in which students find connections, meaning, and understanding in their daily school experiences.

All students will become affiliated and engaged with the educational process through connections to caring adults, like-minded peers, meaningful curriculum and coursework, and ultimately their own learning.

BOARD GOAL 3: 3rd Grade Reading

Ensure that each elementary student READS at grade level by the end of the 3rd grade.

Beginning in kindergarten, all students will be assessed in reading and will be provided with any and all necessary instruction and interventions to ensure each student reads at grade level by the end of the 3rd grade.

3 rd grade Reading Proficiency %	2018-19	2019-20	2020-21	2021-22
Aspirational Goal	59.1%	61.0%	62.9%	64.7%
Stretch Goal	54.9%	56.7%	58.6%	60.5%
Goal	50.6%	52.5%	54.4%	56.2%

School Board Strategic Governance (continued)

BOARD GOAL 4: *High School Graduation* **Increase the GRADUATION rate.**

A high school diploma is a foundational credential. We want our students to complete a rigorous and focused academic program of studies, earn a credentialed diploma whereby each student can earn dual credit, articulated credit, or an industry certification, and have a credible working plan for their growth and training at the post-secondary level. We expect an annual district graduation rate of 80% by 2018, 85% by 2020, and 90% by 2025.

School system performance is monitored regularly to assure that reasonable progress is being made toward achieving these goals. This budget attends to these goals as well as all federal and state requirements for public schools.

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.

FY19-20 Budget Calendar

March 26, 2019	Publish 1 st notice of Budget Committee Meeting
April 9, 2019	Budget Committee Orientation – Committee reviews roles, responsibilities and budget process. Staff update on current year.
April 12, 2019	Publish 2 nd notice of Budget Committee Meeting
April 29, 2019	1st Budget Committee Meeting – Committee elects officers, Superintendent delivers budget message and committee receives budget document.
May 13, 2019	2nd Budget Committee Meeting – Public comment, committee discusses and approves Proposed Budget.
May 13, 2019	Public notice of Budget Hearing and Budget Summary
May 21, 2019	3rd Budget Committee Meeting (if needed)
June 3, 2019	Board Meeting. Public Budget Hearing on FY19-20 Budget* - Deliberate on budget approved by budget committee and considers additional public comment.
June 17, 2019	Board Meeting; Budget Adoption* - Board enacts resolutions adopting the budget, makes appropriations, imposes and categorizes tax levy.
July 15, 2019	District submits required budget documents to County Assessor, Department of Education, and Southern Oregon Education Service District by July 15, 2019.

*Budget Committee members are invited but not required to attend

District Leadership

District Administrators

Dr. Brian Shumate	Superintendent
Michelle Cummings	Chief Academics Officer
Brad Earl	Chief Operations Officer
Deborah Simons	Director of Human Resources
Tania Tong	Director of Special Education and Student Services
Kevin Campbell	Director of Secondary Student Achievement
Jeanne Grazioli	Director of Elementary Student Achievement
Terri Dahl	Supervisor of Federal Programs / Grants
Amy Tiger	Director of Athletics/Safety Coordinator

School Principals

Amy Herbst	Central Medford High School
Dan Smith	North Medford High School
Donnie Frazier	South Medford High School
Beth Anderson	Hedrick Middle School
Kelly Soter	McLoughlin Middle School
Megan Young	Abraham Lincoln Elementary
Louis Dix	Griffin Creek Elementary
Lynn Cataldo	Hoover Elementary
Javier del Rio	Howard Elementary
Marisa Poling	Jackson Elementary
Fred Kondziela	Jacksonville Elementary
Shelly Inman	Jefferson Elementary
Tom Ettel	Kennedy Elementary
Gerry Flock	Lone Pine Elementary
Liz Landon	Oak Grove Elementary
Kristi Anderson	Roosevelt Elementary
Julie Barry	Ruch Elementary
Sallie Johnson	Washington Elementary
Aaron Luksich	Wilson Elementary

District Managers and Budget Staff

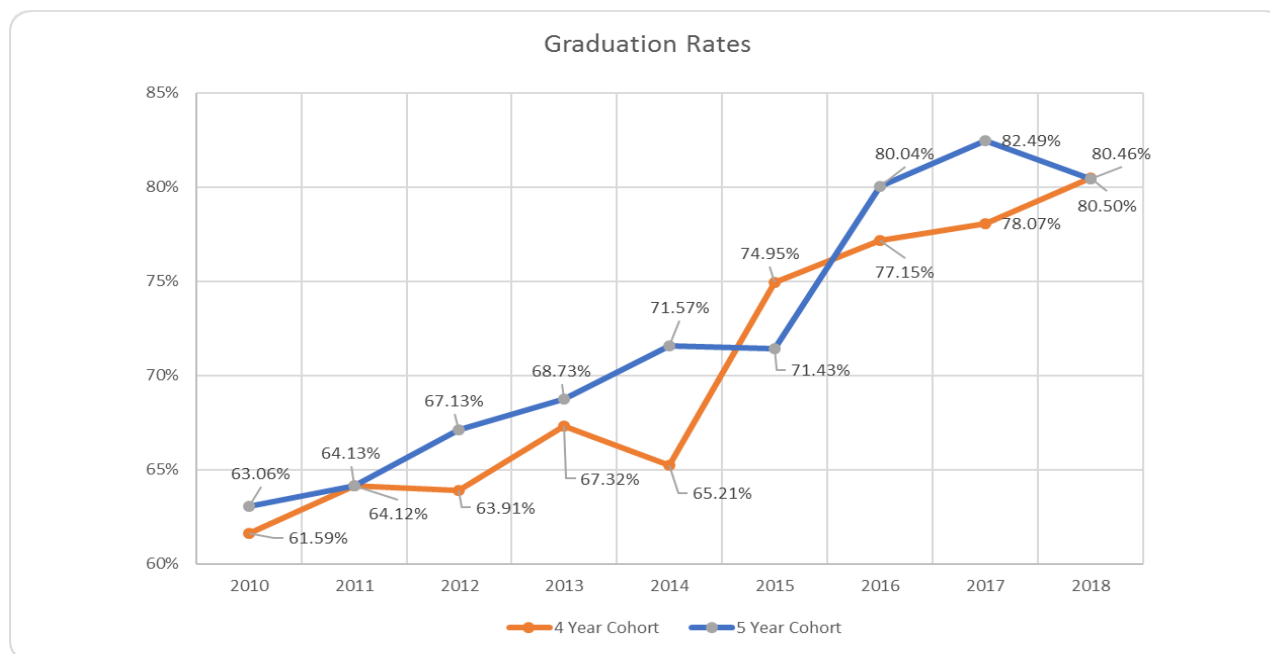
Jeff Bales	Network Telecommunications
Vacancy	Information Technology
Ron Havniear	Facilities and Grounds
John Petach	Finance Controller
Stephanie Householder	Budget Manager

Financial

NOTE: As with any budget, the development of this budget involves making assumptions. Ultimately, the District understands that some of these assumptions are required to be collectively bargained, and as such, readers of this document should understand some of these assumptions may change.



Key Student Metrics

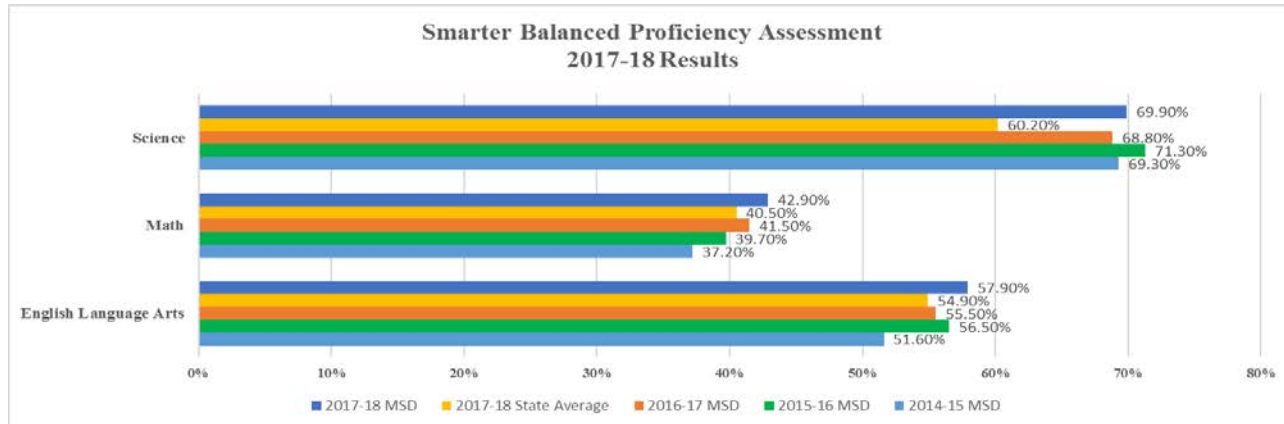


Oregon has some of the most rigorous diploma requirements in the nation. Students must earn 24 credits (many states require 20 or 22 credits). Oregon students must also demonstrate proficiency in essential skills. In Medford, students must also complete a technology course and a senior project. Even with such rigorous standards, Medford School District has had another year of improved graduation rates.

80.5% of the Class of 2018 graduated from high school in four years. Across the state, 79% of students graduated in four years. This is also the fourth year that the Medford School District has exceeded the state average in this area.

While this is tremendous growth, because we value equity, it's particularly important to celebrate the graduation results for diverse student groups. Graduation rates for students who experience disabilities, Latino students, English Language Learners, and economically disadvantaged students have all improved in recent years.

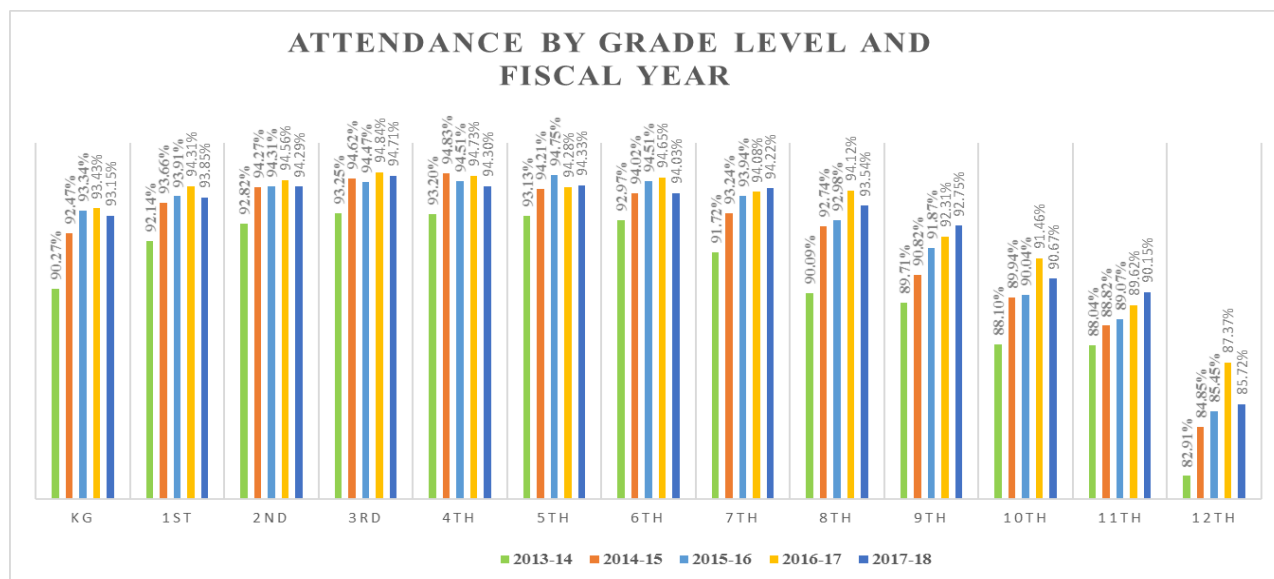
Key Student Metrics



The state of Oregon, along with several other states, uses Smarter Balanced Assessments to annually assess students' progress towards meeting the rigorous Common Core State Standards. Students take the assessment in Math and English Language Arts in grades 3-8 and 11. Oregon continues to assess Science knowledge in grades 5, 8, and 11 with the ultimate goal of increasing the number of students who are well prepared for college and careers.

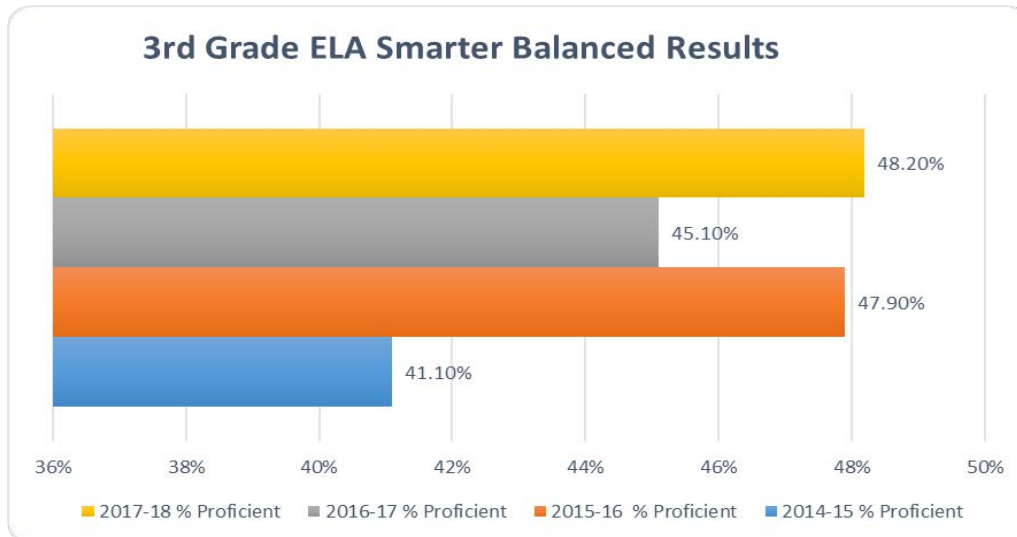
The 2017-2018 testing results for the District show increases in student achievement in all areas: Science, Math and English and for the second time, our aggregate student achievement exceeded State averages in English, Math, and Science.

Key Student Metrics



At the Medford School District we are supporting student achievement and developing career skills. One key aspect of that is attendance. As the Achievement Institute reminds us, "We are on a mission to improve student achievement. Research has proven it, common sense tells us it's true: student achievement is inextricably linked to attendance." The District implemented the Attention2Attendance (A2A) program as a tool to track attendance in the 2014-15 fiscal year and the District as a whole has increased its emphasis on the importance of student attendance to improve student achievement. The graph above shows three years of improved attendance rates and a decline in attendance for nine of thirteen grade levels. During the 2018-2019 school year, staff will implement additional strategies to boost attendance rates.

Key Student Metrics



3rd Grade Reading

We know that students who are reading on grade level at the end of the 3rd grade have more likelihood of successful progression through our K-12 system and remain on track for graduation. The District invested in a coherent English Language Arts curriculum, more coherent teacher professional development, and a systematic reading assessment, i-Ready. The i-Ready assessment is administered three times per year for grades 1-6. The i-Ready assessment is a very accurate predictor of Smarter Balanced proficiency and we are closely monitoring mid-year assessment results and are predicting that the Smarter Balanced 3rd grade reading scores will increase this spring.

While the progress has varied year to year, we are seeing incremental gains in overall reading proficiency and the i-Ready formative assessment data is proving more valuable each year. Principals and teachers are using the i-Ready data to make informed decisions throughout the school year, which we believe will result in increased student achievement.

All District Funds

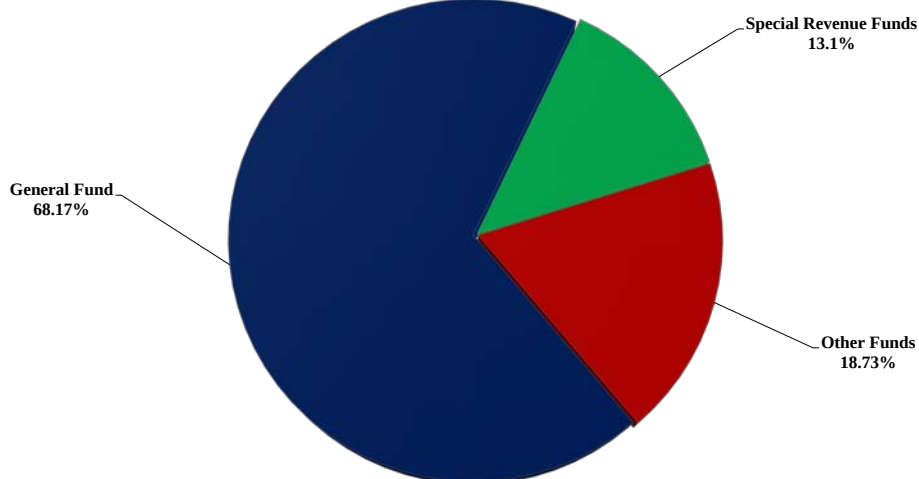
General Fund

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

Other Funds:

Debt Service - General Obligation Bonds
Debt Service - Pension Obligation Bonds
Capital Projects Fund
Health Insurance Fund
Student Scholarship Fund
Student Body Funds



The General Fund is increasingly the primary funding source for operational spending in the District. In the FY19-20 Budget, the General Fund represents 68.17% of all resources versus 66.18% in the FY18-19 Amended Budget. Total resources across all functions for FY19-20 is \$238.2M vs \$237.5M in the FY18-19 Amended Budget, which is \$0.7M, or 0.3% higher. This is due to a \$5.2M increase in General Fund Resources (page 14), a \$5.67M decrease in Special Revenue resources (page 106) and a \$1.17M increase in other funds (page 125).

General Fund - Fund Balance Projection

	FY19-20	FY20-21	FY21-22	FY22-23	
(\$ Thousands)	Budget	Projection	Projection	Projection	
Beginning Fund Balance	\$ 8,449	\$ 9,148	\$ 8,788	\$ 2,200	
1. Previous Annual Surplus/(Deficit)	\$ (2,127)	699	(359)	(6,588)	
2. Change in Revenue	\$ 7,368	5,789	5,992	6,449	Assumes 4% SSF Growth
3. Change in Transfers In	\$ -	-	-	-	Assumes \$1.4M per year
4. Change in Salary & Wages	\$ (2,936)	(2,995)	(3,055)	(3,116)	Assumes 2% COLA
5. Change in Employee Payroll Benefits	\$ (4,933)	(2,552)	(7,817)	(2,764)	Includes \$5.2M PERS Inc 2021-22
6. Change in Purchased Services	\$ (1,009)	(1,050)	(1,093)	(1,138)	Assumes Relatively flat enrollment
7. Change in Supplies and Materials	\$ (246)	(250)	(255)	(260)	Assumes low inflation
8. Change in Capital Outlay	\$ 65	-	-	-	
9. Change in Other Objects	\$ 32	-	-	-	
10. Change in Transfers Out	\$ 4,484	-	-	-	Fewer Chromebooks purchased, no PERS reserve contribution
11. Total Annual Surplus/(Deficit)	699	(359)	(6,588)	(7,416)	
12. Ending Fund Balance	\$ 9,148	\$ 8,788	\$ 2,200	\$ (5,216)	

In the General Fund, Fund Balance projection above for 2019-20, the District is proposing a surplus budget (line 11) due to some FY19-20 spending being done in FY18-19, with Revenue and Transfers In of \$153.96 million (page 14) and Expenditures and Transfers Out of \$153.26 million (page 20). Descriptions of the major year over year changes in the 2019-20 budget are summarized in the schedule above and the words below.

1. The General fund previous year forecast deficit is <\$2.127> million, based on the forecast from the 2018-19 budget after amendment #3. The deficit is driven primarily due to unusually large transfers out to other funds that are not expected to recur in 2019-20 as detailed in note 9 below.

2. Total General Fund Revenue (Page 14) is up \$7.368 million or 5.07% to \$152.56 million from \$145.19 million in the prior year. The primary driver of the increase in revenue is an increase in State School Funding of \$6.074 million or 5.96%, an increase of Local funding (primarily property taxes) \$1.25 million or 3.1%, and an increase of Intermediate funding of \$0.045 million.

3. Total Transfers in from the PERS Reserve Fund are equal to the prior year at \$1.4 million.

4. Total General Fund Salaries and Wages (Page 21) are up \$2.9 million or 4.5% to \$67.7 million from \$64.8 million in the prior year. The primary drivers of the \$2.9 million cost increase are and increase for step wages \$1.2 million, an increase for the assumption of a \$1.2 million increase from a 2% COLA, and an increase of \$0.8 million due to the addition of 16.47 FTE (page 22) partially offset by assumed savings of -\$0.3 million due to annual attrition.

5. Total General Fund Employee Payroll Benefits (Page 25) are up \$4.93 million or 12.17% to \$45.46 million from \$40.53 million in the prior year. The primary drivers of the \$4.93 million cost increase are an increase of \$3.84 million in Public Employee Retirement System (PERS) contributions, an increase of \$0.79 million in healthcare/retiree healthcare, an increase of \$0.3 million for Social Security/Medicare/Workers compensation based on the higher wages in note 2 above and a increase of \$0.02 million across all other Employee Payroll Benefits. Of the \$3.84 million increase in PERS, approximately \$3.2 million is due to a 4.55% of payroll average rate increase in employer contribution rates to fund PERS UAL and \$0.64 million is due to the higher salary and wages detailed in note 2 above.

6. Total General Fund Purchased Services (Page 27) are up \$1.0 million or 3.65% to \$28.6 million from \$27.63 million in the prior year. The primary driver of the \$1.0 million cost increase are a \$0.6 million increase in charter school pass through per statue, a \$0.18 million increase in transportation/busing costs, \$0.16 million projected increase in utility cost, and \$0.06 million in training and travel.

7. Total General Fund Supplies (Page 28) are up \$0.25 million or 4.6% to \$5.56 million from \$5.31 million in the prior year. The \$0.25 million cost increase is due to a \$0.275 million increase in software partially offset by -\$0.025 million in reductions across multiple accounts. The \$0.275 million increase in software is primarily driven by the addition of \$0.175 million annual cost for the new Synergy student information system, \$0.076 million for new criteria for ELL and a transfer of \$0.05 million from other expense objects.

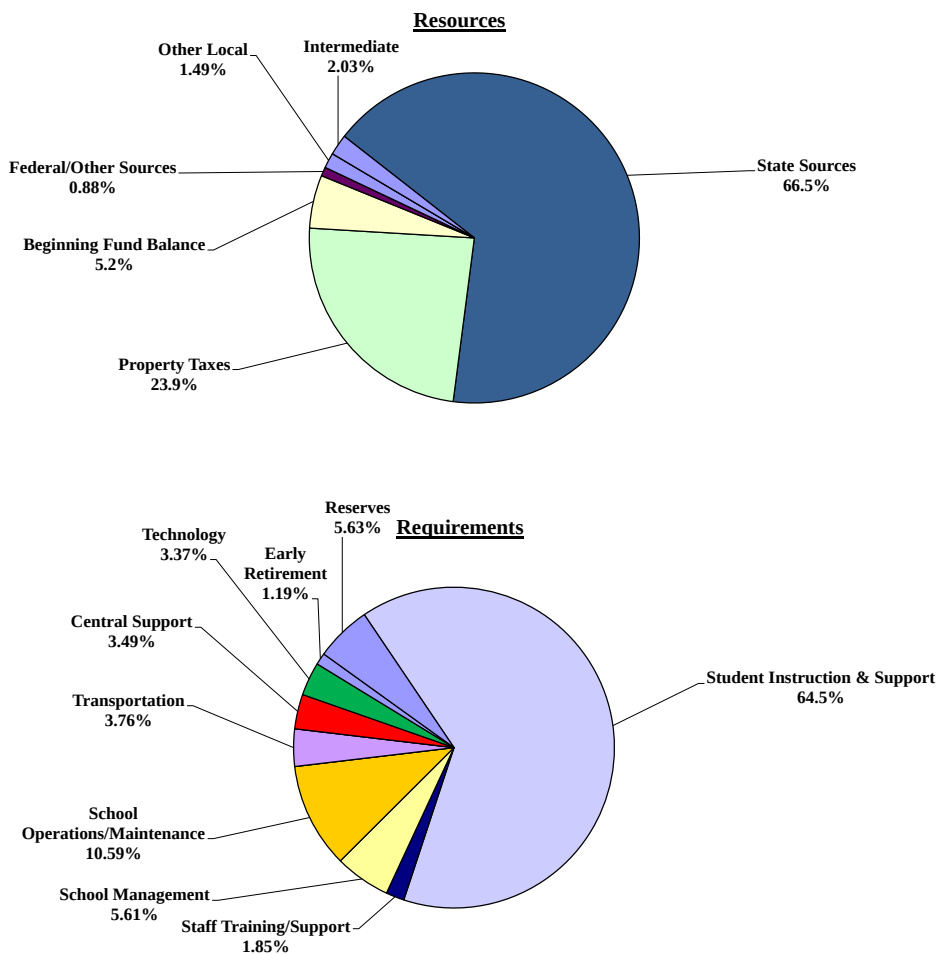
8. Total General Fund Capital Outlay costs (page 28) are down \$0.065 or -28.4% to \$0.16 million from \$0.23 million in the prior year. The costs are down due to the replacement of a 35 year old warehouse truck in 2018-19 that will not be repeated in 2019-20.

9. Total General Fund Other Objects costs (page 29) are down \$0.03 million or 3.66% to \$0.854 million from \$0.886 million in the last year due to lower Dues/Fees/Memberships.

10. Total General Fund Transfers Out to Other Funds (page 29) are down \$4.5 million or 47.9% to \$4.873 million from \$9.35 million in the prior year. The primary driver of the \$4.48 million reduction in transfers out is due to a \$4.4 million reduction in transfers to the Project Reserves Fund.

General Fund Resources & Requirements

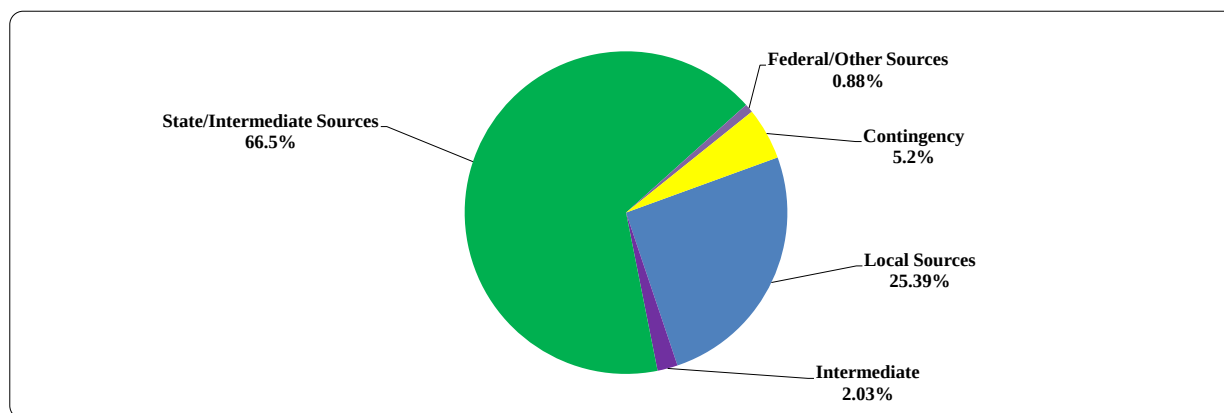
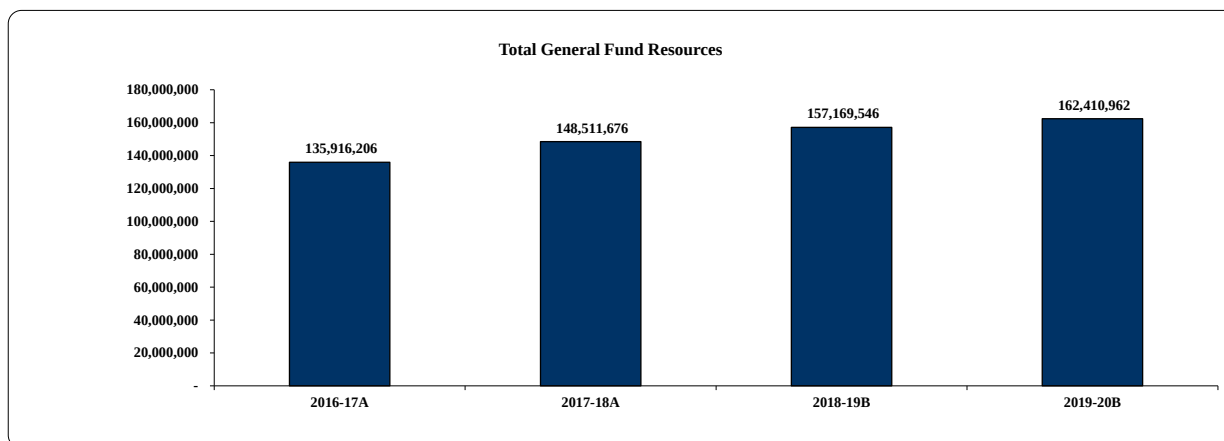
The General Fund is the primary operating fund of the District.
This fund is used to account for all unrestricted resources.



FY19-20 the General Fund Budget Resources and Requirements are \$162.4M, \$5.2M or 3.3% higher than the prior year. Revenues plus transfers in from other funds are \$153.96M and expenditures including transfers out to other funds are at \$153.26M resulting in a surplus of \$0.699M. This is due to spending that will occur in the prior year that takes away expenses being made in the FY19-20 year. Beginning Fund Balance is projected at \$8.44M, -\$2.1M less than prior year. Please see pages 14-19 for more information on Resources and pages 20-104 for more information on requirements.

General Fund Resource Summary

Total General Fund Resources	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Local	35,794,685	38,293,902	39,983,163	41,231,774	41,231,774	41,231,774
Intermediate	2,292,668	2,434,879	3,255,110	3,300,000	3,300,000	3,300,000
State	91,033,690	98,319,564	101,923,850	106,543,766	107,998,766	107,998,766
Federal	125,323	202,147	30,000	30,000	30,000	30,000
Transfers In from Other Funds	-	1,401,100	1,401,100	1,401,100	1,401,100	1,401,100
Beginning Fund Balance	6,669,841	7,860,084	10,576,323	9,229,323	9,229,323	8,449,323
TOTAL RESOURCES	135,916,206	148,511,676	157,169,546	161,735,962	163,190,962	162,410,962

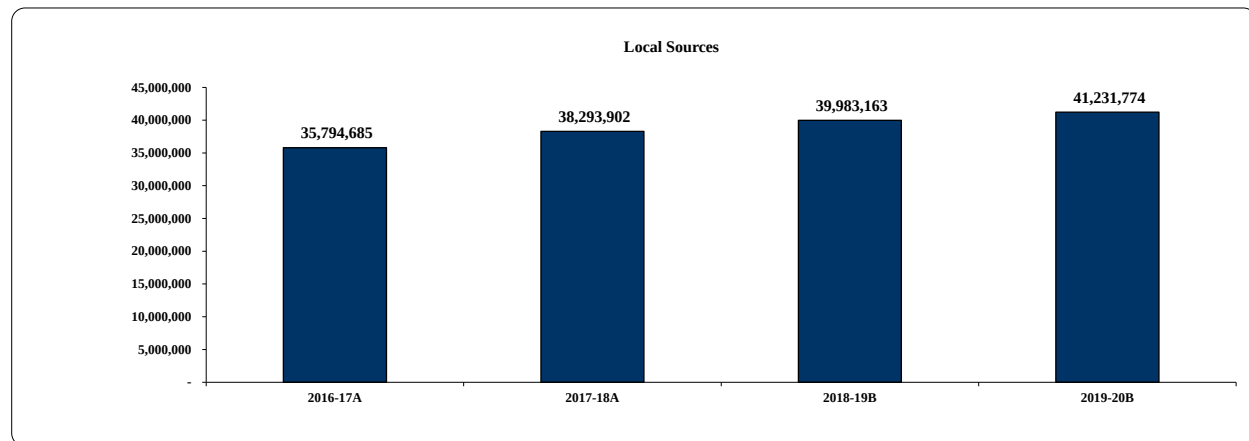


Total General Fund Revenue is up \$7.368 million or 5.07% to \$152.56 million from \$145.19 million in the prior year. The primary driver of the increase in revenue is an increase in State School Funding of \$6.07 million or 5.96%, an increase of Local funding (primarily property taxes) \$1.25 million or 3.1%, and an increase of Intermediate funding of \$0.045 million. More details of resource changes can be found on pages 13-19.

For the Proposed Budget, the district used the 2019-21 biennium budget proposed by the state's Joint Committee on Ways and Means, often referred to as the co-chairs budget. The proposed budget was built on a state school funding of \$8.8715 billion, or an increase of 8.18% over the prior biennium funding of \$8.2 billion. The approved budget includes, on the advice of the Budget Committee, the state's assumed increase to \$9.0 billion in the state school funding for the biennium, an increase of 8.5% over the prior biennium funding of \$8.2 billion. Measure 98 funding is equal to the amount provided in the prior biennium. The state school fund will be allocated with 49% of the funds distributed in the first year of the biennium (2019-20) and 51% distributed in the second year (2020-21).

General Fund Resources

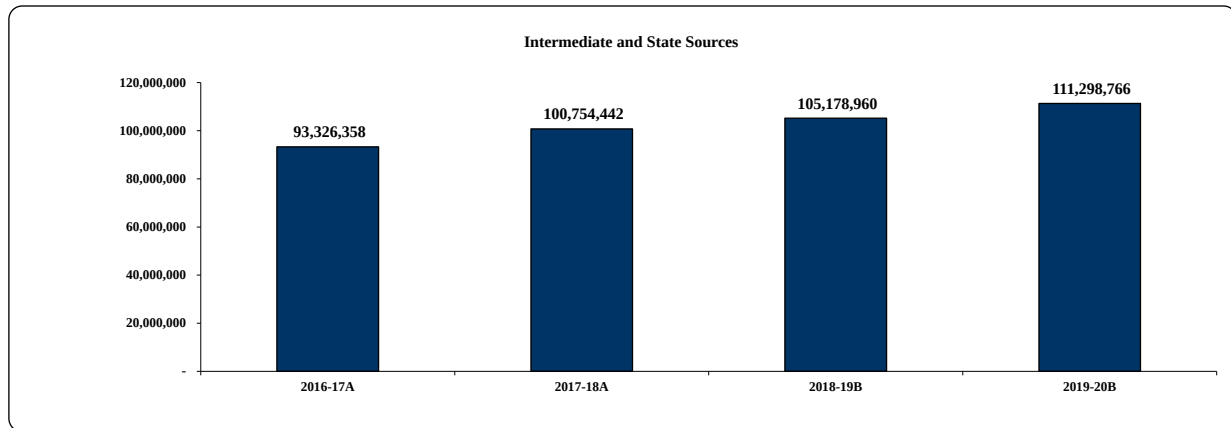
Local Sources	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Current Year Taxes	33,269,548	35,481,116	36,922,480	38,313,774	38,313,774	38,313,774
Prior Years' Taxes	965,708	826,344	727,520	500,000	500,000	500,000
Tuition From Individuals	-	-	-	-	-	-
Tuition From Other Districts	3,545	3,453	10,000	10,000	10,000	10,000
Summer School Tuition	-	-	-	-	-	-
Interest on Investments	384,493	723,132	1,165,163	1,250,000	1,250,000	1,250,000
Pre-School Fees	76,641	64,339	40,000	40,000	40,000	40,000
Other Revenue - Local Sources	-	-	-	-	-	-
Rentals	177,795	216,818	150,000	150,000	150,000	150,000
Contributions	-	52,025	-	-	-	-
Services Provided Other Charter Schools	43,366	51,876	40,000	40,000	40,000	40,000
Textbook Sales	-	-	-	-	-	-
Recovery of Expenditures	-	-	5,000	5,000	5,000	5,000
Services Provided Other Funds	-	-	5,000	5,000	5,000	5,000
Fees Charges to Grants	472,488	609,031	642,000	642,000	642,000	642,000
Miscellaneous Revenue	50,109	20,863	35,000	35,000	35,000	35,000
Payroll Reimbursement	110,843	72,744	35,000	35,000	35,000	35,000
Field Trip Reimbursement	39,305	45,037	15,000	15,000	15,000	15,000
P-Card Rebate	98,838	111,002	130,000	130,000	130,000	130,000
Music Instrument Rentals	9,777	16,122	8,000	8,000	8,000	8,000
Self-Pay Health Ins Reimbursement	-	-	-	-	-	-
E-Rate Reimbursement	92,229	-	53,000	53,000	53,000	53,000
County School Fund	-	-	-	-	-	-
LOCAL SOURCES	35,794,685	38,293,902	39,983,163	41,231,774	41,231,774	41,231,774



Local sources for FY19-20 are budgeted to come in at \$41.2M, up \$1.2M (3.1%) from the FY18-19 Amended Budget of nearly \$40M. Local revenue sources are primarily property taxes, which make up nearly 95% of the local sources. For the FY19-20 Budget, property taxes are projected to come in at \$38.8M, which is \$1.16M (3.1%) higher than the FY18-19 Budget.

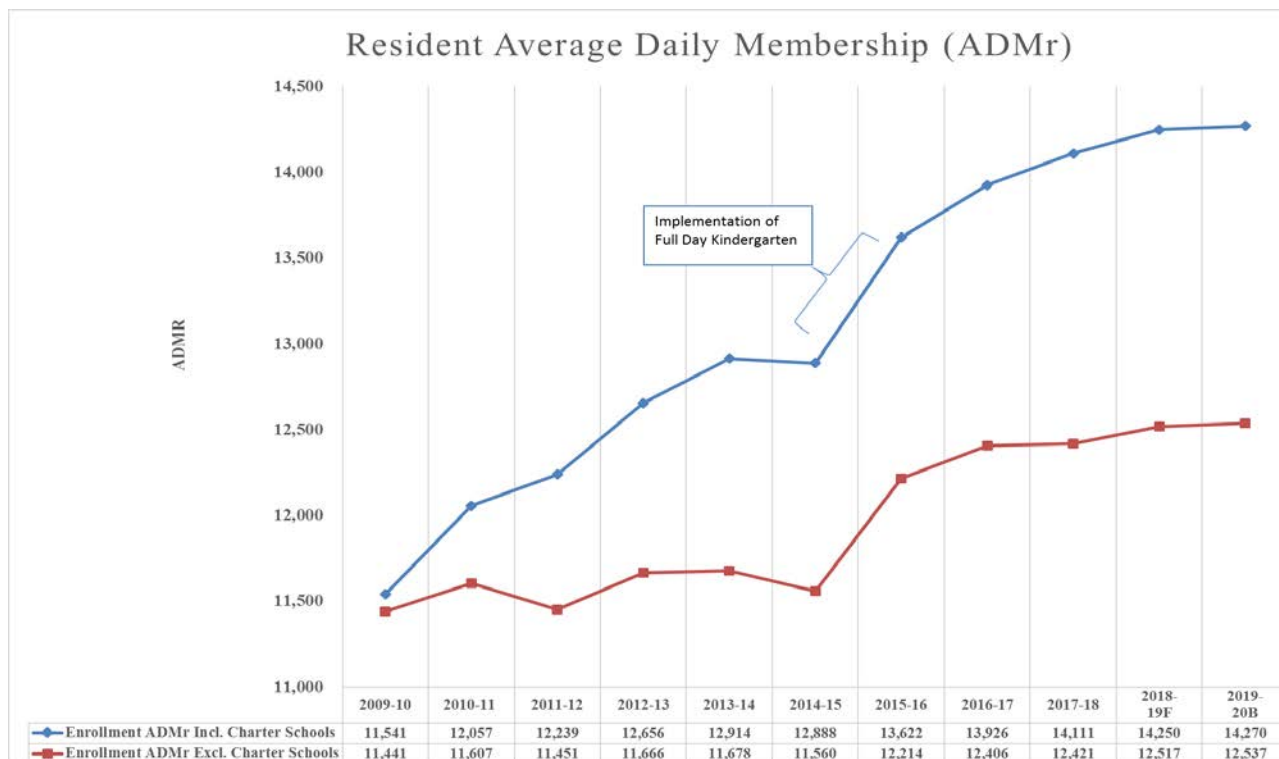
General Fund Resources

	2016-17	2017-18	2018-19	2019-20	2019-20	2019-20
Intermediate Sources	Actual	Actual	Budget	Proposed	Approved	Adopted
Pass-Through from SOESD	2,292,668	2,434,879	3,255,110	3,300,000	3,300,000	3,300,000
Jackson County Juvenile Detention Grant	-	-	-	-	-	-
INTERMEDIATE SOURCES	2,292,668	2,434,879	3,255,110	3,300,000	3,300,000	3,300,000
	2016-17	2017-18	2018-19	2019-20	2019-20	2019-20
State Sources	Actual	Actual	Budget	Proposed	Approved	Adopted
State School Fund	89,234,066	96,754,877	100,350,506	104,975,836	106,430,836	106,430,836
Common School Fund	1,628,357	1,353,349	1,353,344	1,362,930	1,362,930	1,362,930
Juvenile Detention Grant	151,307	193,116	190,000	175,000	175,000	175,000
Teen Parent Grant	19,960	18,222	30,000	30,000	30,000	30,000
Side Account	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
STATE SOURCES	91,033,690	98,319,564	101,923,850	106,543,766	107,998,766	107,998,766



Intermediate sources for FY19-20 are estimated at \$3.3M, up \$0.045M (1.4%) from FY18-19. The \$3.3M 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 development of the SpEd service plan to be provided by the SOESD for 2019-20 is still in process, as such the pass through estimate from SOESD could change.

State sources are estimated at nearly \$108M for FY19-20, up \$6.07M (5.96%).



2019-20 Budget

The projected consolidated ADMr for the District in 2019-20 is up 20 or 0.14% from the 2018-19 year-end projection of 14,270. Of the 20 ADMr increase, all growth is assumed to be in online school enrollment and will fund 2.0 FTE for that program.

Long Term Trend

Consolidated ADMr: District consolidated ADMr is estimated to increase approximately 2,729 or 23.6% in the decade from 11,541 in FY09-10 to 14,270 in FY19-20B. This equates to a Compound Annual Growth Rate of 2.1% over the decade.

Charter School ADMr

Charter school ADMr is projected at 1,733 for the 2019-20 budget, flat to prior year. Enrollment has increased 1,633 over the decade from 100 in FY09-10 to 1,733 in FY19-20B.

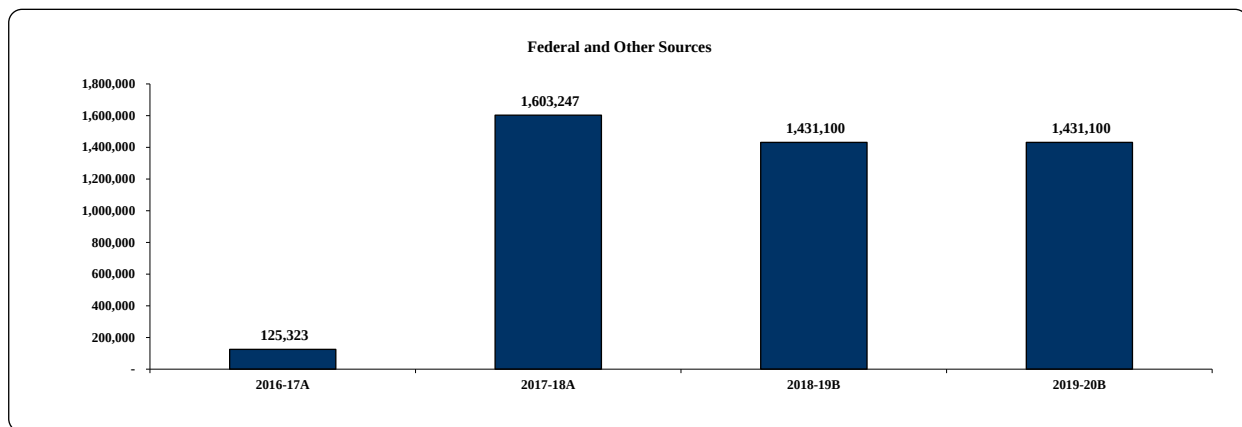
Non-Charter ADMr

Non-Charter school ADMr is projected up 20 or 0.16% to 12,537. Enrollment has increased 1,096 over the decade with a compound annual growth rate of 0.9% over the decade.

General Fund Resources

Federal Sources	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Child Care Block Grant	55,968	24,023	30,000	30,000	30,000	30,000
Other Restricted Grant-in-Aid	-	-	-	-	-	-
TAG	-	-	-	-	-	-
Other Federal - SFSF	-	-	-	-	-	-
Federal Forest Fees	69,355	178,124	-	-	-	-
FEDERAL SOURCES	125,323	202,147	30,000	30,000	30,000	30,000

Other Sources	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Transfers From Other Funds	-	1,401,100	1,401,100	1,401,100	1,401,100	1,401,100
Sale of Fixed Assets	-	-	-	-	-	-
OTHER SOURCES	-	1,401,100	1,401,100	1,401,100	1,401,100	1,401,100

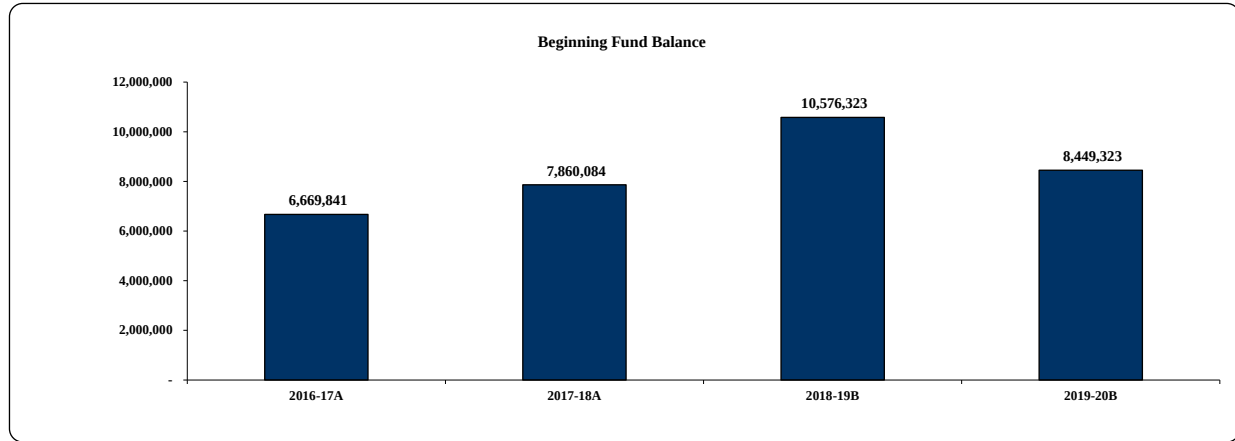


Federal sources and other sources are budgeted at \$0.03M, which is equal to the prior year budget.

Transfers in are budgeted at \$1.4M, equal to the prior year. This transfer is coming from the PERS reserve fund to cover some of the annual projected \$3.84M cost increase due to rate increases in the 2019-21 biennium versus rates for the prior 2017-19 biennium. Please see page 111 for more detail regarding the PERS reserve fund.

General Fund Resources

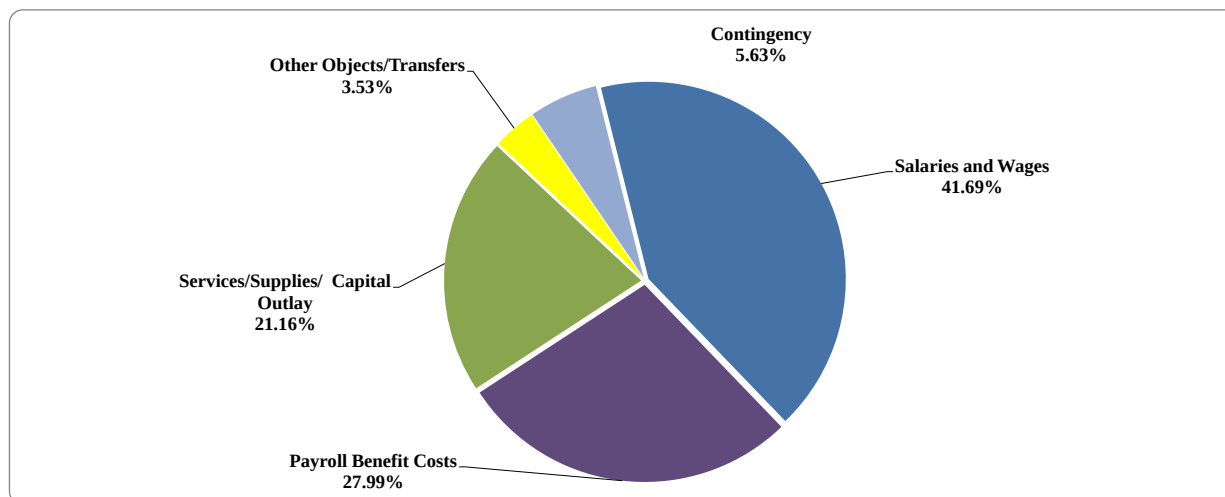
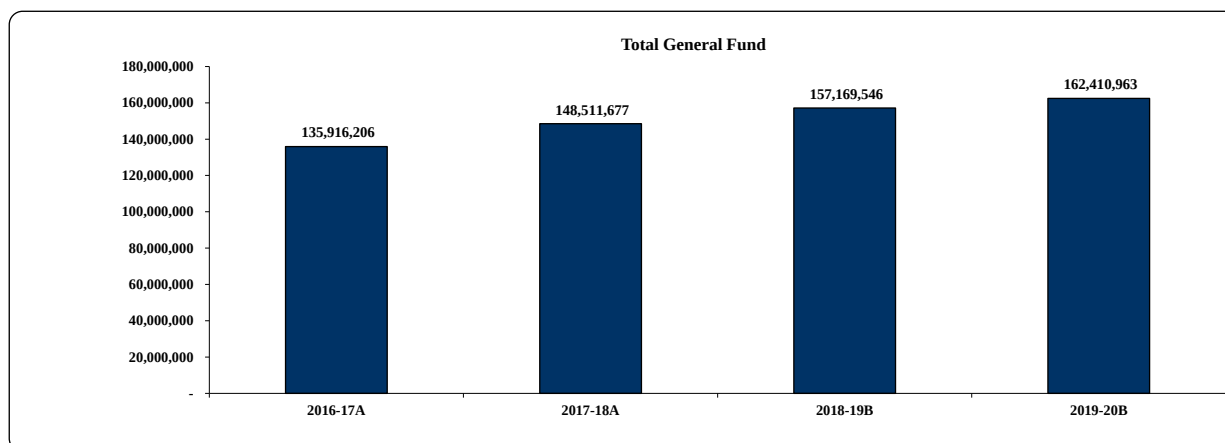
Beginning Fund Balance	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Beginning Fund Balance	6,669,841	7,860,084	10,576,323	9,229,323	9,229,323	8,449,323
BEGINNING FUND BALANCE	6,669,841	7,860,084	10,576,323	9,229,323	9,229,323	8,449,323



The FY19-20 beginning fund balance is \$8.4M, which is -\$2.1M (-20.1%) lower than FY18-19. This is due to deficit spending in the prior year, driven primarily by one time transfers out to other funds in FY18-19 that will be reduced in FY19-20, as noted on page 29.

General Fund Requirements -By Object Group

TOTAL General Fund	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Salaries and Wages	62,231,021	60,974,304	64,780,644	67,716,968	67,716,968	67,716,968
Benefits	34,881,770	38,185,873	40,526,732	45,457,972	45,457,972	45,457,972
Purchased Services	20,926,930	25,817,685	27,626,455	28,475,380	28,635,380	28,635,380
Supplies and Materials	5,081,295	5,021,405	5,311,437	5,559,206	5,559,206	5,559,206
Capital Outlay	109,392	113,404	230,000	164,613	164,613	164,613
Other Objects	840,716	842,182	886,893	854,438	854,438	854,438
Transfers	3,985,000	6,980,500	9,358,063	4,278,063	5,573,063	4,873,674
Contingency	-	10,576,323	8,449,323	9,229,323	9,229,323	9,148,712
Unappropriated Fund Balance	7,860,084	-	-	-	-	-
TOTAL General Fund	135,916,206	148,511,677	157,169,546	161,735,962	163,190,962	162,410,963

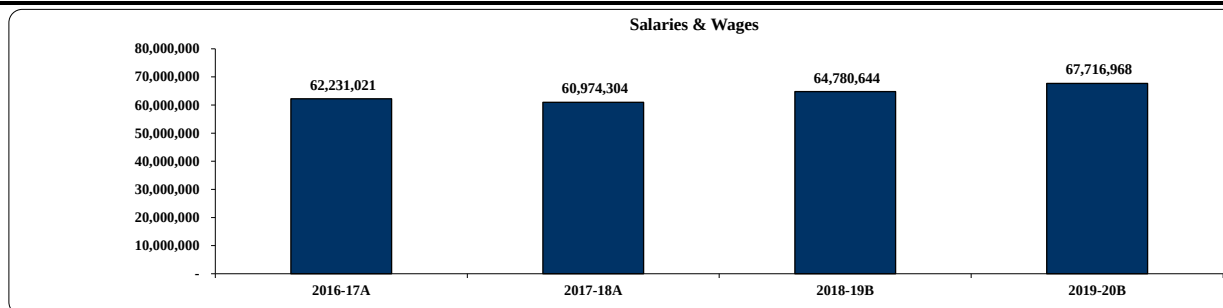


General Fund Requirements are up \$5.2M or 3.33%. Of the \$5.2M increase, spending is up \$9.02M (6.5%) to \$148.4M, transfers out are down - \$4.5M (47.9%) and Contingency is up \$0.699M compared to the prior year. Please see page 12 for further breakdown.

The graph above details spending by object for the General Fund. 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 and charter school pass-through payments are excluded, the ratios for percentage of total General Fund spending are: salaries and wages 48.3%, payroll benefit cost 32.4%, services/supplies/capital outlay 15.2%, and other objects/transfers 4.1%. This again demonstrates that most of the District spending for ongoing operations is in personnel costs with 80.7% of ongoing operational spending going towards salaries and benefits.

General Fund Expenditures - Salary & Wages Summary

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	37,970,325	38,114,870	39,391,047	40,954,354	40,954,354	40,954,354
Classified	13,935,376	14,611,077	16,442,195	17,315,017	17,315,017	17,315,017
Administrative	4,066,685	4,049,758	4,342,294	4,546,696	4,546,696	4,546,696
Classified Managers	539,031	542,550	550,326	561,132	561,132	561,132
Early Retirement Stipends	846,200	416,500	866,300	949,900	949,900	949,900
Licensed Substitutes	1,421,751	60,433	48,961	28,000	28,000	28,000
Classified Substitutes	503,186	133,370	231,263	241,728	241,728	241,728
Licensed Temporary	594,516	617,304	472,090	553,102	553,102	553,102
Classified Temporary	600,648	475,024	482,896	521,916	521,916	521,916
Classified Overtime	284,261	454,548	427,092	441,539	441,539	441,539
Extra Duty Compensation	1,279,699	1,262,257	1,311,079	1,343,009	1,343,009	1,343,009
Home Instruction	39,332	46,847	55,023	97,120	97,120	97,120
Insurance Opt Out	150,009	189,767	160,079	163,457	163,457	163,457
SALARIES & WAGES	62,231,021	60,974,304	64,780,644	67,716,968	67,716,968	67,716,968



Total General Fund Salaries and Wages are up \$2.9 million or 4.5% to \$67.7 million from \$64.8 million in the prior year. The primary drivers of the \$2.9 million cost increase are and increase for step wages \$1.2 million, an increase for the assumption of a \$1.2 million increase for 2% COLA for all employees, and an increase of \$0.8 million due to the addition of 16.47 FTE (page 22-24) partially offset by assumed savings of \$0.3 million due to lower wages from annual attrition.

General Fund Staffing is projected to increase 16.47 FTE with 7.0 additional FTE in Instruction (pages 37-60) and 9.47 additional FTE in General Fund Support Services (pages 61-97). Of the proposed 9.47 FTE increase in support services 6.0 FTE are in Instruction Support (pages 61-70) and 3.47 FTE are in General Support functions (pages 71-98).

The 7.0 proposed FTE increase in the General Fund instruction is made up of +5.0 FTE licensed positions and +2.0 FTE non-licensed positions. This consists of increasing +2.0 certificated FTE for high school (1131) for online teachers. There will be an additional +2.0 certificated FTE for Student Success Specialists in function 1261, Early Intervening, and +1.0 increase in English Language Learners (1261) for a Dual Language Coordinator at Jackson. The classified increase of +2.0 FTE consists of +1.0 career center (0.5 at North and 0.5 at South) and a +1.0 FTE was moved from the measure 98 special revenue fund to the general fund for the online school supervisor position.

The proposed +6.0 FTE increase in Instruction Support is made up of an additional staffing in function 2140, Psychological Services. Of this, +1.0 FTE will be added for behavior support, +2.0 classified staff will be added for check and connect, and +3.0 classified SpEd Assistants will be added to offset a reduction of expense in this function.

The proposed +3.47 FTE increase in General Support is made up of +.47 FTE Instructional Media Center Technician, a +1.0 move to the general fund from measure 98 (Computer Programmer), a +1.0 IT Analyst II, and +1.0 Network and Telecommunication Services (NTS) Helpdesk Supervisor.

The \$1.2 million two percent Cost Of Living Adjustment (COLA) for FY19-20 is assumed for all employees.

The \$1.2 million Step increase is assumed for all employees who qualify.

In FY17-18 substitute labor was moved to an outside company, Source 4 Teachers. This move has been met with high praise, as 98% of our absences are filled with a substitute in a timely manner, which is consistent to how it was before this duty was outsourced. This move is reflected in the move from substitute labor dollars from Licensed and Classified Substitutes to purchased services objects Other Licensed and Other Classified Subs found on page 27.

All District Funds Staffing Summary

Full Time Equivalent (FTE)	FY19-20	FY18-19	FY18-19	FY17-18	Change from	Change from
	Proposed Budget	Amended Budget	Adopted Budget	Amended Budget	Amended Budget	Adopted Budget
<u>Instruction</u>						
General Fund - Non SpEd	685.07	680.07	681.19	674.66	5.00	3.88
Special Revenue - Non SpEd	94.25	97.75	96.73	93.79	(3.50)	(2.48)
Subtotal Non SpEd Instruction	779.32	777.82	777.92	768.45	1.50	1.40
General Fund - SpEd	148.07	146.07	130.24	124.74	2.00	17.84
Special Revenue - SpEd	17.97	17.97	17.49	16.29	-	0.48
Subtotal SpEd Instruction	166.04	164.04	147.72	141.03	2.00	18.32
Total Instruction	945.36	941.86	925.64	909.48	3.50	19.72
<u>Support Services</u>						
General Fund - Non SpEd	289.65	286.18	282.29	277.79	3.47	7.36
Special Revenue - Non SpEd	4.01	4.01	5.50	4.25	-	(1.49)
Subtotal Non SpEd Support Services	293.65	290.18	287.79	282.04	3.47	5.86
General Fund - SpEd	46.43	40.43	50.43	38.63	6.00	(4.00)
Special Revenue - SpEd	4.92	6.92	7.50	7.50	(2.00)	(2.58)
Subtotal SpEd Support Services	51.35	47.35	57.93	46.13	4.00	(6.58)
Total Support Services	345.00	337.53	345.72	328.17	7.47	(0.72)
<u>Consolidated</u>						
General Fund - Non SpEd	974.72	966.25	963.48	952.45	8.47	11.24
Special Revenue - Non SpEd	98.26	101.76	102.23	98.04	(3.50)	(3.97)
Subtotal Non SpEd Consolidated	1,072.97	1,068.00	1,065.71	1,050.49	4.97	7.26
General Fund - SpEd	194.50	186.50	180.68	163.36	8.00	13.82
Special Revenue - SpEd	22.89	24.89	24.98	23.79	(2.00)	(2.09)
Subtotal SpEd Consolidated	217.39	211.39	205.65	187.15	6.00	11.74
TOTAL CONSOLIDATED	1,290.36	1,279.39	1,271.36	1,237.64	10.97	19.00

SpEd = Special Education

Consolidated Full Time Equivalent (FTE) staffing for the FY19-20 Budget is 1,290.36 across all funds, which is an increase of 10.97 FTE (0.86%) compared to the FY18-19 Amended Budget of 1,279.39, and 19.0 FTE (1.49%) higher than the FY18-19 Adopted Budget total FTE of 1,271.36. By funding source, the General Fund is adding 16.47 FTE, partially offset by a reduction of 5.50 FTE in the special revenue fund. **Of the 10.97 FTE increase for FY19-20, 4.97 FTE are non Special Education (SpEd) and 6.0 FTE are SpEd.**

Of the 4.97 non SpEd FTE increase, 8.47 FTE are additions in the General Fund partially offset by a decrease of 3.5 FTE in the Special Revenue Fund. Of the 8.47 FTE non-SpEd FTE increase (orange highlights above), 5.0 FTE are in General Fund (GF) non-SpEd instruction and 3.47 FTE are being added to the GF non SpEd Support Services. The 5.0 FTE in the GF non-SpEd instruction consists of: +1 FTE move from Measure 98 (MS98) of the Online School Supervisor, +.5 Certificated move from MS98 to the general fund, +2 online teachers, +1 Dual Language Coordinator at Jackson, +1 classified career center employees (.5 NMHS, .5 SMHS) and a decrease of -0.5 Certificated FTE in high school (function 1131). 3.47 FTE is being added to General Fund non-SpEd support services and includes: +.47 Instructional Media Center (IMC) tech in function 2221, +1 computer programmer moved from MS98 to function 2661 Information Technology, +1 IT Analyst II in function 2661, and +1 NTS Helpdesk Supervisor in function 2669, Network and Telecommunication Services. There is a decrease of -3.5 FTE in Special Revenue (SR) non-SpEd instruction for shifts of MS98 SR funds to the GF. These consist of -1.0 FTE Computer Programmer, -0.5 Certificated, -1.0 online supervisor and a decrease of -1.0 check and connect unfilled position.

There is a 6.0 FTE increase in SpEd (green highlights above) which results in a 8.0 FTE increase in the General Fund and a decrease of -2.0 FTE in Special Revenue. Of the 8.0 FTE increase in the General Fund, +2.0 FTE is in instruction SpEd GF for +2.0 FTE Student Success Specialists in function 1261, Early Intervening, and +6.0 FTE is in support services, general fund for +3.0 classified SpEd Assistants in function 2140, Psychological Services (this offsets a reduction in expenses), +1.0 FTE Behavior Support in function 2140, and +2 Classified check and connect move from MS98 to function 2140. The decrease of -2.0 FTE from special revenue SpEd is from a move of 2.0 check and connect positions from MS98 to the general fund.

FTE counts were obtained by school by school analysis of actual staffing as of November, 2018.

All District Funds Staffing By Function							
Function	Function Description	FY19-20 Proposed Budget	FY18-19 Amended Budget	Variance	Drivers of Variances to Current Staffing	FY18-19 Adopted Budget	FY17-18 Adopted Budget
1111	Elementary - Primary	374.06	374.06	-		374.08	376.05
1121	Middle-Except Co-Curr	94.87	94.87	-		94.43	86.93
					-1 Computer Programmer moved to 2661 from MS98, +1 classified career center (.5 NMHS, .5 SMHS), +2 online school teachers, -.05 certificated, -1.0 open check and connect position		
1131	High School-Except Co-Curr	190.54	190.04	0.50		184.61	180.61
1210	Talented and Gifted	0.62	0.62	-		0.62	0.62
1220/1240	SPED: Maps and Focus	72.68	72.68	-		71.38	72.38
1250	ERC - Resource Rooms	70.78	70.78	-		63.49	61.49
1260	Early Intervention Childhood	-	-	-		2.50	-
1261	Early Intervening	22.58	20.58	2.00	+2 Student Success Specialist	10.36	7.16
1272	Title I	63.00	63.00	-		69.07	69.13
1283	District Alternative Programs	4.50	4.50	-		4.38	4.38
1291	English Language Learners	43.96	42.96	1.00	+1 Dual Language Coordinator	42.96	42.96
1292	Teen Parent	7.51	7.51	-		7.51	7.51
1297	At Risk	0.25	0.25	-		0.25	0.25
	TOTAL INSTRUCTION	945.36	941.86	3.50		925.65	909.47
2112	Attendance	2.00	2.00	-		2.00	2.00
2121	Dean's Office	4.00	4.00	-		4.50	4.00
2122	Counseling Services	12.00	12.00	-		12.00	14.00
2134	Nurse Services	8.41	8.41	-		7.00	6.00
2140	Psychological Services	24.38	20.38	4.00	+3 Offset by reduction in expenses, +1 Behavior Support Team	27.49	17.69
2150	Speech and Audiology	19.50	19.50	-		17.00	16.00
2160	Occupational Th/Autism Spc	2.44	2.44	-		2.00	2.00
2190	Student Support Services	5.03	5.03	-		11.40	10.44
	Subtotal Direct Student Support	77.75	73.75	4.00	-	83.39	72.13
2210	Improvement of Instruction	2.71	2.71	-		3.50	3.25
2211	Improvement of Instruction	1.50	1.50	-		1.00	1.00
2213	Curriculum Development	1.00	1.00	-		1.00	1.00
2221	Instructional Media Center	1.47	1.00	0.47	+ .46875 IMC Tech	1.00	1.00
2222	School Libraries	22.35	22.35	-		22.35	22.35
2240	Instruct'nl Staff Devlpmnt	2.00	2.00	-		3.00	2.00
	Subtotal Direct Staff Support	31.03	30.56	0.47	-	31.85	30.60
2321	Superintendent Services	6.75	6.75	-		6.75	6.75
2325	Elementary Director	2.00	2.00	-		2.00	2.00
2326	Secondary Director	2.00	2.00	-		2.00	2.00
2410	Office of the Principal	83.00	83.00	-		80.00	80.00
2521	Business Services	6.80	6.80	-		6.55	6.55
2542	Custodial	66.00	66.00	-		66.00	66.00
2544	Maintenance	29.47	29.47	-		30.47	28.47
2572	Purchasing/Warehouse Svcs	3.00	3.00	-		2.00	2.00
2574	Printing and Publishing Services	2.00	2.00	-		2.00	2.00
2640	Human Resources	8.20	8.20	-		8.24	8.20
2661	Information Technology	8.00	6.00	2.00	+1 Computer Programmer moved from 20-1131 MS98, +1 IT Analyst II	6.47	5.47
2669	Network and Telecommunication Services	19.00	18.00	1.00	+1.0 NTS Helpdesk Supervisor	18.00	16.00
	Subtotal General Support	236.22	233.22	3.00	-	230.48	225.44
	TOTAL SUPPORT SERVICES	345.00	337.53	7.47	-	345.72	328.17
	GRAND TOTAL	1,290.36	1,279.39	10.97		1,271.36	1,237.64

Consolidated Full Time Equivalent (FTE) staffing for the FY19-20 Budget is 1,290.36 across all funds, which is an increase of 10.97 FTE (0.86%) compared to the FY18-19 Amended Budget of 1,279.39, and 19.0 FTE (1.49%) higher than the FY18-19 Adopted Budget total FTE of 1,271.36. Of the 10.97 FTE increase for FY19-20, 4.97 FTE are non Special Education (SpEd) and 6.0 FTE are SpEd. Of the 4.97 non SpEd FTE increase, 8.47 FTE are additions in the General Fund partially offset by a decrease of 3.5 FTE are in the Special Revenue Fund. By funding source, the General Fund is adding 16.47 FTE, partially offset by a reduction of 5.50 FTE in the special revenue fund.

All District Funds Staffing By Function Through the Years

Function	Function Description	FY19-20 Proposed Budget	FY18-19 Amended Budget	FY17-18 Amended Budget	FY16-17	FY15-16	FY14-15
1111	Elementary - Primary	374.06	374.06	376.05	361.56	344.54	301.41
1121	Middle-Except Co-Curr	94.87	94.87	86.93	85.01	86.27	87.99
1131	High School-Except Co-Curr	190.54	190.04	180.61	167.99	176.55	178.71
1210	Talented and Gifted	0.62	0.62	0.62	0.17	0.17	
1220/1240	SPED: Maps and Focus	72.68	72.68	72.38	74.28	67.22	63.75
1250	ERC - Resource Rooms	70.78	70.78	61.49	56.53	51.34	52.63
1261	Learning Disabilities	22.58	20.58	7.16	7.16	7.81	9.88
1272	Title I	63.00	63.00	69.13	61.65	60.53	55.28
1283	District Alternative Programs	4.50	4.50	4.38	4.38	4.88	4.88
1291	English Language Learners	43.96	42.96	42.96	39.29	37.62	36.50
1292	Teen Parent	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	0.22	0.22	0.22
	TOTAL INSTRUCTION	945.36	941.86	909.48	866.64	845.49	799.31
2112	Attendance	2.00	2.00	2.00	-	2.00	2.00
2121	Dean's Office	4.00	4.00	2.00	4.00	4.00	4.00
2122	Counseling Services	12.00	12.00	4.00	11.00	11.00	11.00
2134	Nurse Services	8.41	8.41	14.00	6.00	4.47	2.47
2140	Psychological Services	24.38	20.38	6.00	14.88	14.00	13.75
2150	Speech and Audiology	19.50	19.50	17.69	18.38	18.28	16.05
2160	Occupational Th/Autism Spc	2.44	2.44	16.00	2.00	2.75	3.00
2190	Student Support Services	5.03	5.03	2.00	7.47	7.44	4.00
	Subtotal Direct Student Support	77.75	73.75	63.69	63.72	63.94	56.27
2210	Improvement of Instruction	2.71	2.71	10.44	3.95	4.05	5.44
2211	Improvement of Instruction	1.50	1.50	3.25	1.00	1.00	1.00
2213	Curriculum Development	1.00	1.00	1.00	1.00	2.00	2.00
2221	Instructional Media Center	1.47	1.00	1.00	1.00	1.00	1.00
2222	School Libraries	22.35	22.35	1.00	22.35	22.35	19.35
2240	Instruct'nl Staff Devlpmt	2.00	2.00	22.35	1.13	1.00	1.00
	Subtotal Direct Staff Support	31.03	30.56	39.04	30.43	31.40	29.79
2321	Superintendent Services	6.75	6.75	2.00	6.75	6.94	2.00
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
2329	Secondary Athletics		-			0.75	0.75
2410	Office of the Principal	83.00	83.00	80.00	79.00	77.00	77.55
2510	Office of the Business Services Director		-				1.47
2521	Business Services	6.80	6.80	6.55	6.27	7.00	6.00
2542	Custodial	66.00	66.00	66.00	63.00	63.00	59.00
2544	Maintenance	29.47	29.47	28.47	27.47	28.00	26.00
2572	Purchasing/Warehouse Svcs	3.00	3.00	2.00	2.00	2.00	2.00
2574	Printing and Publishing Services	2.00	2.00	2.00	2.00	2.00	2.00
2640	Human Resources	8.20	8.20	8.20	7.00	7.00	6.75
2661	Information Technology	8.00	6.00	5.47	5.00	5.00	5.00
2669	Network and Telecommunication Services	19.00	18.00	16.00	15.00	15.00	15.00
	Subtotal General Support	236.22	233.22	225.44	217.48	217.69	207.52
	TOTAL SUPPORT SERVICES	345.00	337.53	328.17	311.63	313.03	293.58
	GRAND TOTAL	1,290.36	1,279.39	1,237.64	1,178.26	1,158.52	1,092.89
	Difference from FY14-15 to FY19-20	197.47					

The table above shows the increase of staffing across all funds, by function over the last 6 years.

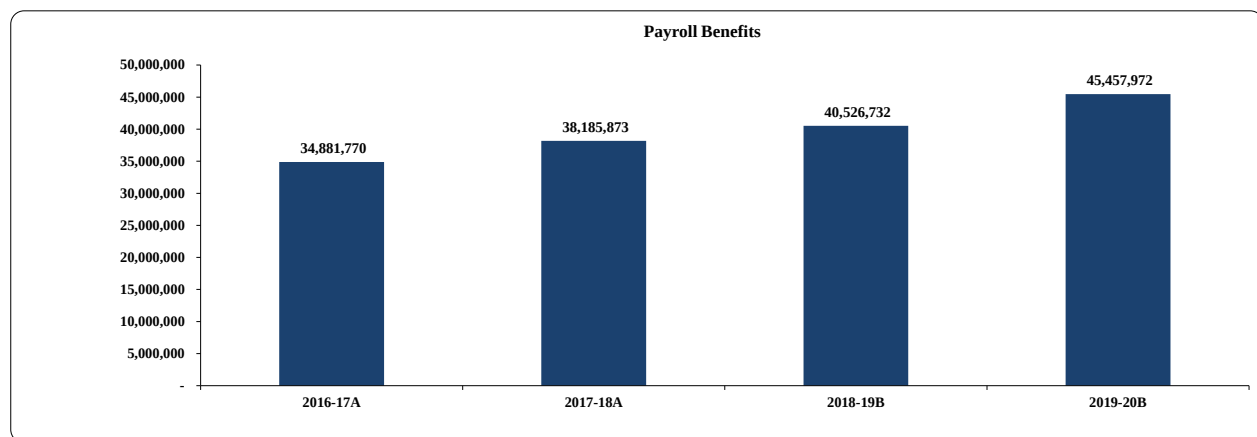
To achieve the goals set out by the Board, The Cabinet has allocated resources to increasing Staffing by 197.47 FTE or 18% over five years.

The largest FTE increase is in Instruction with 146.05 FTE or a 18.15% increase.

The largest percentage increase is in Direct Student Support up 21.48 FTE or 38.18%.

General Fund Expenditures - Employee Payroll Benefits Summary

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
PERS	14,337,139	16,819,211	18,025,609	21,868,707	21,868,707	21,868,707
Social Security	3,767,517	3,686,910	4,089,669	4,333,212	4,333,212	4,333,212
Medicare	883,097	864,194	976,936	1,013,412	1,013,412	1,013,412
Workers Compensation	311,520	270,227	263,151	284,758	284,758	284,758
Unemployment	61,857	60,976	67,450	69,876	69,876	69,876
Health Insurance	14,401,343	13,807,907	14,616,689	15,443,594	15,443,594	15,443,594
Life Insurance	17,614	16,166	18,656	22,314	22,314	22,314
TSA Exec ER Paid	469,924	765,040	637,857	627,492	627,492	627,492
Long Term Disability	112,104	118,009	130,247	127,779	127,779	127,779
FSA/HSA	267,278	482,327	481,798	475,001	475,001	475,001
TSA Classified ER Paid Health Insurance Option	252,378	249,427	278,912	291,827	291,827	291,827
Post Retirement Healthcare	-	1,045,478	939,758	900,000	900,000	900,000
BENEFITS	34,881,770	38,185,873	40,526,732	45,457,972	45,457,972	45,457,972



Total General Fund Employee Payroll Benefits are up \$4.93 million or 12.17% to \$45.46 million from \$40.53 million in the prior year. The primary drivers of the \$4.93 million cost increase are an increase of \$3.84 million in Public Employee Retirement System (PERS) contributions, an increase of \$0.79 million in healthcare/retiree healthcare, an increase of \$0.28 million for Social Security/Medicare/Workers compensation based on the higher wages in note 2 above and a increase of \$0.02 million across all other Employee Payroll Benefits. Of the \$3.84 million increase in PERS, approximately \$3.2 million is due to a 4.55% of payroll average rate increase in employer contribution rates to fund PERS UAL and \$0.64 million is due to the higher salary and wages detailed in note 2 above.

4 Year Growth of Public Employee Retirement System (PERS) Costs

	2019-20B	2015-16 *	4-Year Growth \$	4 Year % Growth
Total Salary and Wages	\$ 67,716,968	\$ 58,518,183	\$ 9,198,785	15.7%
Total Employer Paid PERS**	\$ 21,868,707	\$ 13,839,414	\$ 8,029,293	58.0%

*Adjusted to reduce substitute wages not subject to PERS

**Includes employer contributions, UAL contributions, and employee contributions for employees where District pays employee portion.

Summary:

The growth of employer paid PERS contributions being used to help make up for the estimated \$22-\$25 billion unfunded liability in the plan is having a material impact on the District. Over the last five years, employer paid PERS contributions by the District have grown \$8.0 million or 58%, almost as much as wages in terms of dollars have grown \$9.2 million, or 15.4% over the same timeframe.

What if Scenario

	2019-20B	2015-16 *	5-Year Growth \$	5 Year % Growth
What if PERS had grown at the same rate as wages?	\$ 16,012,360	\$ 13,839,414	\$ 2,172,946	15.7%

What if?

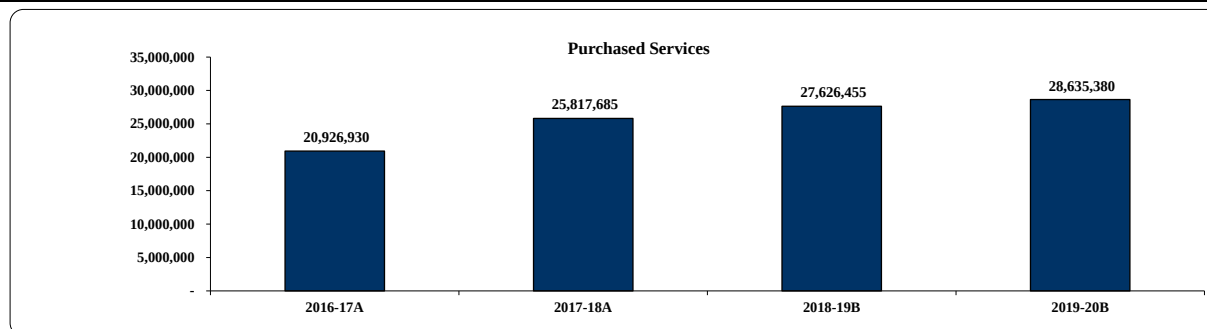
What if PERS employer contribution dollars had grown at the same rate as total salary and wages over the last four years? If PERS employer contribution dollars had grown at the same rate as wages over the last four years, the District would be spending \$5.87 million less on PERS. While there are an infinite number of scenarios on how the District might spend the \$5.86 million if contribution rates had remained stable, one way would have been to spend it on incremental licensed FTE. The \$5.86 million is equivalent to an additional 57.5 licensed FTE or an increase in 8.3% more licensed FTE in addition to the 692.47 licensed FTE included in the current budget.

What's Next?

What do PERS costs look like for the District in the next 2021-23 biennium? PERS gave us a first ever "sneak peek" into what is coming for PERS rates in the 2021-23 biennium recently. While the information PERS provided is not binding, when we apply the projected rate increase, assuming flat salary and wages, it increases PERS costs by an additional \$5.2 million. To state this another way, based on the estimated PERS rates provided for the 2021-23 biennium, in 2021-22 PERS costs will be \$11.1 million more than if contribution rates had stayed flat to 2015-16 rates.

General Fund Expenditures - Purchased Services Summary

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Program Improvement	-	-	-	202,788	202,788	202,788
Management Services	36,719	42,702	40,000	35,000	35,000	35,000
Professional Growth	56,275	68,563	89,250	123,650	123,650	123,650
Pro/Tech Service - Instructional	1,633,056	1,540,120	1,869,148	1,637,166	1,637,166	1,637,166
Cleaning Service	2,891	1,783	-	2,000	2,000	2,000
Repair and Maintenance	580,969	630,250	656,683	673,500	673,500	673,500
Rental	399,495	464,781	406,000	402,000	402,000	402,000
Electricity	1,327,278	1,308,681	1,300,000	1,400,000	1,400,000	1,400,000
Natural Gas	280,439	327,258	290,000	325,000	325,000	325,000
Water/Sewer	416,929	456,743	465,000	490,000	490,000	490,000
Garbage	174,041	200,314	220,000	220,000	220,000	220,000
Other Property Services	18,333	18,435	37,000	40,000	40,000	40,000
Pupil Transportation	4,641,068	5,414,590	5,674,400	5,848,776	5,848,776	5,848,776
Pupil Transportation - Other	31,432	268,997	271,000	275,950	275,950	275,950
Travel & Training - In District	12,804	14,368	97,730	121,875	41,875	41,875
Travel & Training - Out of District	107,740	168,372	154,770	200,450	200,450	200,450
Telephone	201,694	235,270	200,000	238,000	238,000	238,000
Postage	67,945	64,003	56,020	58,020	58,020	58,020
Advertising	36,601	22,467	27,500	18,225	18,225	18,225
Printing	2,752	586	6,000	8,500	8,500	8,500
Charter School Payments	10,028,859	11,669,572	12,421,984	12,870,610	13,030,610	13,030,610
Tuition	16,700	5,668	67,500	102,000	102,000	102,000
Audit Services	35,200	36,000	36,500	38,000	38,000	38,000
Legal	127,338	133,329	90,000	90,000	90,000	90,000
Architect/Engineering Services	49,479	46,720	70,000	50,000	50,000	50,000
Negotiations	1,824	-	12,500	10,000	10,000	10,000
Elections	20,954	9,000	10,000	10,000	10,000	10,000
Professional Services - Tech/Non-Instr	618,114	561,611	975,900	787,300	787,300	787,300
Other Licensed Subs		1,765,746	1,852,795	1,978,795	1,978,795	1,978,795
Other Classified Subs		341,757	228,776	217,776	217,776	217,776
PURCHASED SERVICES	20,926,930	25,817,685	27,626,455	28,475,380	28,635,380	28,635,380



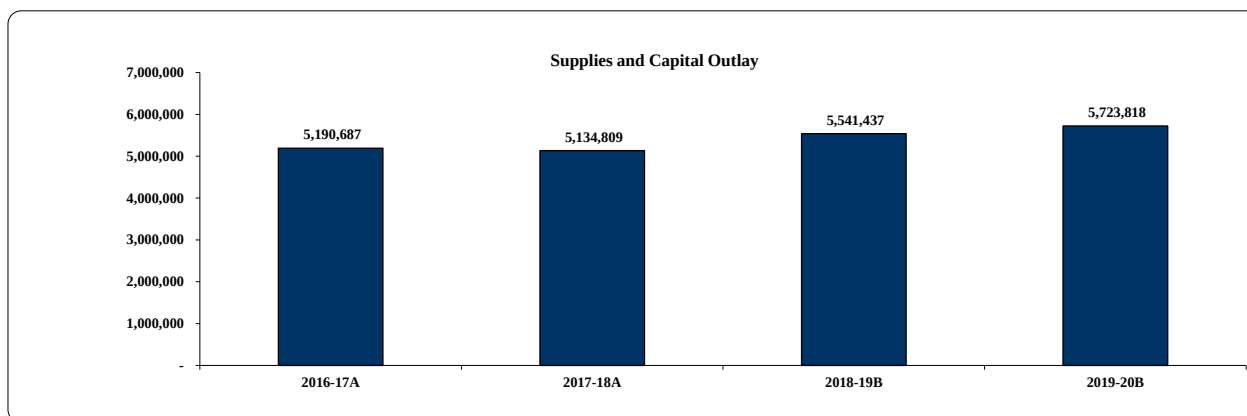
Total General Fund Purchased Services are up \$1.0 million or 3.65% to \$28.6 million from \$27.63 million in the prior year. The primary driver of the \$1.0 million cost increase are a \$0.6 million increase in charter school pass through per statute, a \$0.18 million increase in transportation/busing costs, \$0.16 million projected increase in utility cost, and \$.06 million in training and travel. There is a \$102K expense in tuition. Of the \$102K, \$50K is for high school students for GED testing vouchers, GED prep at RCC, and student tuition at RCC and SOU. \$30K is for ELL Migrant Ed Summer School students and extended day programs at Kids Unlimited. \$22K of the tuition expense is to provide tuition for staff for professional development.

In FY17-18 we moved our substitute labor from in-house to an outside company, Source 4 Teachers. This move has been met with high praise, as 98% of our absences are filled with a substitute in a timely manner. This move is reflected in the move from substitute labor dollars (page 21) to purchased services objects Other Licensed and Other Classified Subs. In the beginning part of FY17-18 Custodial function 2542 used Source 4 Teachers for substitute custodians but switched back to in-house management part way through the fiscal year. See page 88 for more details on the Custodial function.

General Fund Expenditures - Supplies & Capital Outlay Summaries

Object Description - Supplies	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Supplies and Materials	1,894,310	1,872,363	2,205,107	2,226,773	2,226,773	2,226,773
Textbooks	107,288	113,556	144,100	148,050	148,050	148,050
Library Books	97,464	102,157	99,726	100,068	100,068	100,068
Accelerated Reader Books	-	-	-	-	-	-
Periodicals	42,685	24,727	35,610	33,500	33,500	33,500
Non-Consumables	576,395	657,462	701,538	668,407	668,407	668,407
Software	995,347	1,383,296	1,207,857	1,483,127	1,483,127	1,483,127
Accelerated Reader Software	66,450	68,914	77,381	74,700	74,700	74,700
Hardware Under \$5000	1,301,354	798,930	840,119	824,580	824,580	824,580
SUPPLIES	5,081,295	5,021,405	5,311,437	5,559,206	5,559,206	5,559,206

Object Description - Capital Outlay	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Bldg. Acquisition/Improvement	2,804	-	-	-	-	-
Site Improvement	-	-	-	-	-	-
Equipment - New	81,387	100,516	105,000	39,613	39,613	39,613
Equipment - Replacement	25,201	12,888	125,000	125,000	125,000	125,000
Equipment - Technology	-	-	-	-	-	-
CAPITAL OUTLAY	109,392	113,404	230,000	164,613	164,613	164,613



Total General Fund Supplies and Capital Outlay costs are up \$0.25 million or 4.6% to \$5.56 million from \$5.31 million in the prior year. The \$0.25 million cost increase is due to a \$0.275 million increase in software partially offset by -\$0.025 million in reductions across multiple accounts. The \$0.275 million increase in software is primarily driven by the addition of \$0.175 million annual cost for the new Synergy student information system, \$0.076 million for new criteria for ELL and a transfer of \$.05 million from other expense objects.

Total General Fund Capital Outlay costs are down \$0.065 or -28.4% to \$0.16 million from \$0.23 million in the prior year. The costs are down due to the replacement of a 35 year old warehouse truck in 2018-19 that will not be repeated in 2019-20.

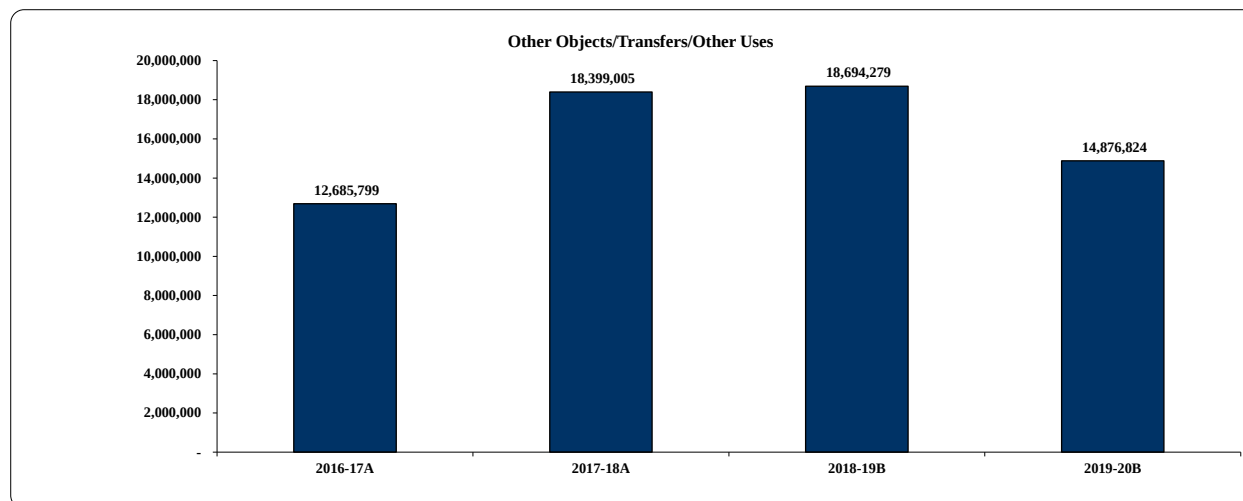
General Fund Expenditures - Other Objects & Transfers Summary

Object Description - Other Objects	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Redemption of Principal	-	-	-	-	-	-
Interest Payments	-	-	-	-	-	-
Dues/Fees/Memberships	215,851	232,509	246,893	214,438	214,438	214,438
Liability Insurance	352,480	332,374	360,000	360,000	360,000	360,000
Fidelity Bond	-	-	-	-	-	-
Property Insurance	262,855	269,080	270,000	270,000	270,000	270,000
Judgments Against District	5,000	-	10,000	10,000	10,000	10,000
Grant Indirect Charges	4,530	8,219	-	-	-	-
OTHER OBJECTS	840,716	842,182	886,893	854,438	854,438	854,438

Object Description - Transfers	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Interfund Transfers	-	-	-	-	-	-
Other Transfers	3,985,000	6,980,500	9,358,063	4,278,063	5,573,063	4,873,674
TRANSFERS	3,985,000	6,980,500	9,358,063	4,278,063	5,573,063	4,873,674

Object Description - Other Uses of Funds	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Contingency	-	10,576,323	8,449,323	9,229,323	9,229,323	9,148,712
Unappropriated Fund Balance	7,860,084	-	-	-	-	-
OTHER USES	7,860,084	10,576,323	8,449,323	9,229,323	9,229,323	9,148,712

TOTAL OTHER	12,685,799	18,399,005	18,694,279	14,361,824	15,656,824	14,876,824
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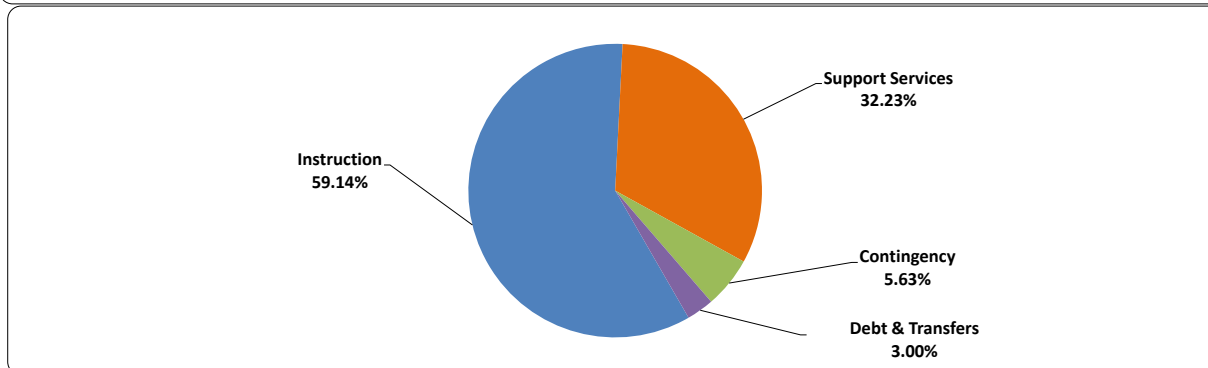
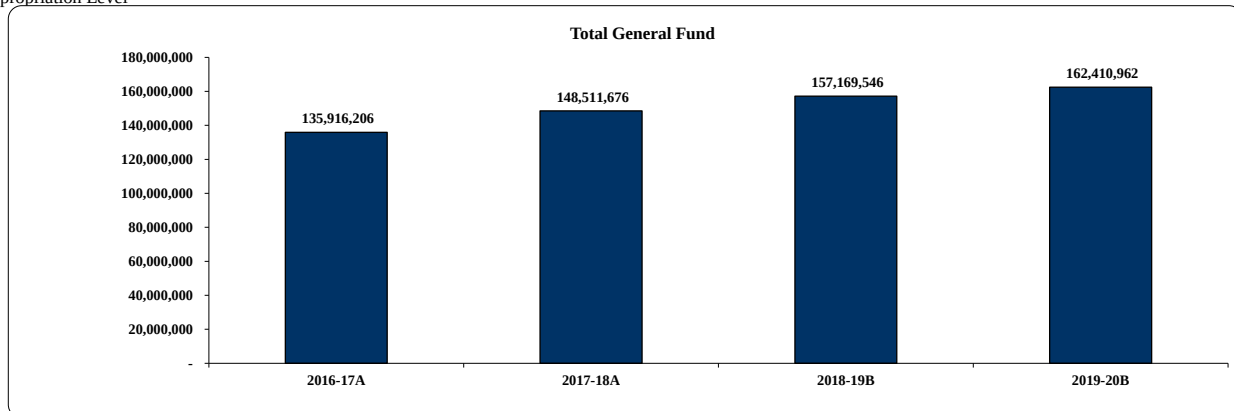
Total General Fund Other Objects costs are down \$0.03 million or 3.66% to \$0.854 million from \$0.886 million in the last year due to lower Dues/Fees/Memberships.

Total General Fund Transfers Out to Other Funds are down \$4.5 million or 47.9% to \$4.873 million from \$9.35 million in the prior year. The primary driver of the \$4.5 million reduction in transfers out is due to a \$4.4 million reduction to the Project Reserves Fund.

General Fund Requirements by Classification

Total General Fund	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Instruction*	80,357,095	85,528,037	89,766,572	95,890,027	96,050,026	96,050,027
Support Services*	43,714,028	45,426,816	49,595,588	52,338,550	52,338,550	52,338,550
Community*	-	-	-	-	-	-
Facilities*	-	-	-	-	-	-
Debt & Transfers*	3,985,000	6,980,500	9,358,063	4,278,063	5,573,063	4,873,674
Contingency*	7,860,084	10,576,323	8,449,322	9,229,322	9,229,322	9,148,711
Fund Balance	0	0	0	0	0	0
TOTAL General Fund Uses	135,916,206	148,511,676	157,169,546	161,735,961	163,190,961	162,410,962

*Appropriation Level

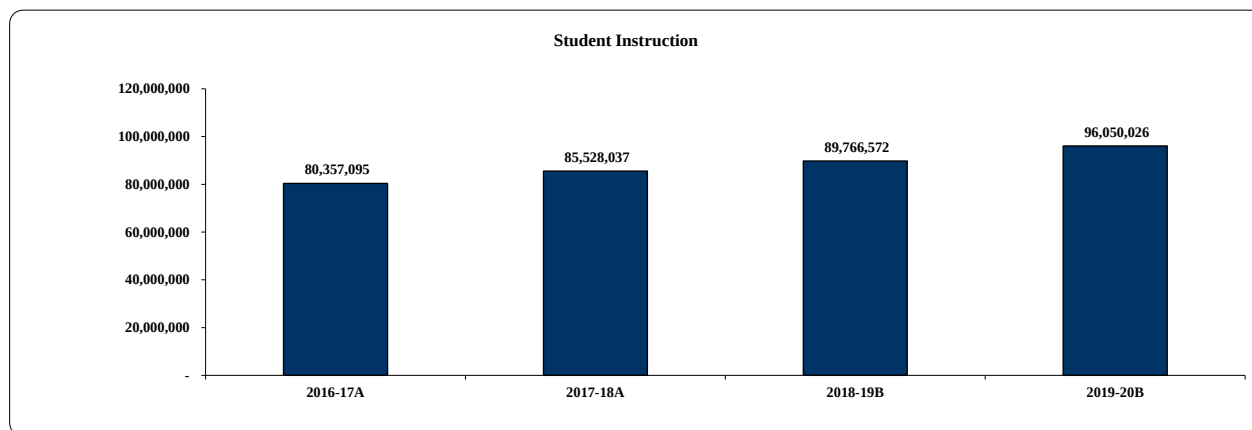


The FY19-20 General Fund Budget includes \$162.4M of requirements consisting of \$148.38M of spending, \$4.87M of transfers, and \$9.1M of year end Contingency/Reserves. Staffing for General Fund is proposed to increase 16.47 FTE with General Fund non-SpEd FTE up 8.47 FTE and General Fund SpEd FTE up 8.0. Total Requirements are up \$9M (6.48%) from the FY18-19 Budget driven primarily by \$2.94M increase wages (page 21), \$4.93M increased benefits (page 25), \$0.85M increased purchased services (page 27), \$0.25M increased supplies (page 28), -\$0.065M decreased capital outlay (page 28), and -\$0.03 decreased other objects (page 29). Of the \$7.83 million combined increase in payroll and Employee Payroll Benefits (pages 21 and 25), \$2.4 million comes from step and COLA wage increases, \$3.84M come from PERS, \$1.06 million comes from the salaries and benefits of 16.47 increase in FTE, and \$0.83 comes from higher healthcare costs, which are partially offset by the assumption of a -\$0.3 million cost reduction due to lower average salaries after attrition. See the Fund Balance explanation on page 12 for more detail.

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 FY19-20 Budget for Instruction spending is 59.14% of total spending, a 2.03% increase to the FY18-19 Budget level of 57.11%. Support Services percentage of spending is 32.23%, up 0.67% from the FY18-19 Budget level of 31.56%, Contingency is up 0.26% to the prior year at 5.38% of the total budget, and Debt & Transfers Out is down -2.95% to 3.0%.

General Fund Expenditures Student Instruction Functions

Student Instruction	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Elementary Programs (K-6)	31,081,579	32,759,518	32,641,876	34,601,250	34,601,250	34,601,250
Middle School Programs (7-8)	8,219,667	8,703,071	9,790,830	10,340,172	10,340,172	10,340,172
Middle School Co-Curricular	277,492	303,797	301,016	318,332	318,332	318,332
High School Programs (9-12)	17,354,594	17,599,505	18,517,350	20,018,004	20,018,004	20,018,004
High School Co-Curricular	696,645	709,478	755,624	833,595	833,595	833,595
Talented & Gifted Programs	48,119	65,421	97,947	103,486	103,486	103,486
Special Programs	4,325,157	4,398,473	4,630,733	4,906,808	4,906,808	4,906,808
Extended School Year	83	-	-	-	-	-
Resource Rooms	3,985,258	4,580,808	5,197,596	5,525,809	5,525,809	5,525,810
Early Intervention Programs	167,780	189,255	911,393	1,217,189	1,217,189	1,217,189
Alternative Education	416,592	476,977	477,331	508,102	508,102	508,102
Charter Schools	10,028,622	11,669,572	12,421,984	12,870,610	13,030,610	13,030,610
English Language Learners	3,093,352	3,354,116	3,305,048	3,757,985	3,757,985	3,757,985
Teen Parent Program	348,769	349,670	382,540	445,845	445,845	445,845
Homebound Program	47,353	58,651	75,053	132,228	132,228	132,228
At-Risk Program	46,338	78,012	46,588	95,841	95,841	95,841
Summer School - High School	219,695	231,713	213,663	214,771	214,771	214,771
STUDENT INSTRUCTION	80,357,095	85,528,037	89,766,572	95,890,027	96,050,026	96,050,027



Medford School District 549C has 19 non-charter schools and 4 charter schools and is projected to serve approximately 14,270 students next year. Total FY19-20 Budget spending for Student Instruction is \$96M, up \$6.2M (7.35%) from the FY18-19 Budget of \$89.7M. The increase in spending is primarily driven by contractual wage increases and associate benefits, mainly the PERS increase for the new biennium. There is a +7.0 FTE increase in the GF instruction area: +4.0 FTE in 1131, High school, +2.0 FTE in 1261, Early Intervening, and +1.0 FTE in 1291, English Language Learners.

The +4 FTE in High School (1131) general fund is made up of the following: +1 FTE move from Measure 98 (MS98) of the Online School Supervisor, +.5 Certificated move from MS98 to the general fund, +2 online teachers, +1 Classified career center employees (.5 NMHS, .5 SMHS), +1 Classified Check and Connect (from MS98), -1.0 check and connect move to 2140 Psychological Services, and a decrease of -0.5 Certificated FTE in high school (function 1131).

The +2 FTE in Early Intervening (1261) is for additional Student Success Specialists.

The +1 FTE in English Language Learners (1291) is for a Dual Language Coordinator at Jackson Elementary.

For more information on FTE changes, please see pages 22-24.

Notes Page



Consolidated Special Education (SpEd) Spending Summary

(Excludes District Transportation)	TOTAL SPENDING				
	FY19-20 Budget	FY18-19 Amended Budget	FY17-18 Actual	Change from FY18-19 Budget	Change from FY17-18 Actual
General Fund					
Self Contained Programs (1220, 1240)	4,906,808	4,630,733	4,398,473	276,075	508,335
Extended School Year (1227)	-	-	-	-	-
ERT/Resource Rooms (1250)	5,525,809	5,197,596	4,580,808	328,213	945,001
Early Intervention Programs (1260, 1261)	1,217,189	911,393	189,255	305,797	1,027,934
Psychological Services (2140)	2,011,521	2,014,026	1,467,909	(2,505)	543,612
Speech and Audiology (2150)	2,533,459	2,356,724	2,092,683	176,736	440,777
Occupational Th/Autism Spc (2160)	21,098	26,017	-	-	-
Student Support Services (2190)	440,598	505,408	630,317	(64,810)	(189,719)
Total General Fund	16,656,483	15,641,896	13,359,446	1,019,507	3,275,939
Special Revenue Funds					
IDEA Part B	2,219,338	2,204,294	2,169,030	15,044	50,308
IDEA Enhancement	12,731	12,731	12,731	-	-
IDEA Extended Assessment	3,600	3,600	2,198	-	1,402
IDEA 619 Funds	50,889	7,028	-	43,861	50,889
System Performance Review & Improvement (SPRI)	7,458	7,059	11,550	399	(4,092)
Juvenile Detention Education Program (JDEP)	8,591	829	-	7,762	8,591
Total Special Revenue Funds	2,302,607	2,235,541	2,195,509	67,066	107,098
TOTAL DISTRICT SpEd SPENDING	18,959,090	17,877,437	15,554,955	1,086,573	3,383,038
SpEd Transportation	2,476,416	2,404,288	2,334,260	72,129	142,156
SOESD SpEd on Behalf of Medford 549C *	2,000,000	1,924,171	1,548,067	75,829	451,933
TOTAL SPED SPENDING	23,435,507	22,205,895	19,437,282	1,234,531	3,977,127

	STAFFING FTE				
	FY19-20 Budget	FY18-19 Amended Budget	FY17-18 Actual	Change from FY18-19 Budget	Change from FY17-18 Budget
Total General Fund	194.50	186.50	163.36	8.00	31.14
Special Revenue Funds	22.89	24.89	23.78	(2.00)	(0.89)
TOTAL SpEd STAFFING	217.39	211.39	187.14	6.00	30.25

Total Spending for Special Education (SpEd) including transportation in the FY19-20 Budget is \$23.4M. Total staffing FTE's for the FY19-20 Budget is 217.39, which is 6.0 FTE higher than current staffing, due to the combination of: a 8.0 FTE increase in the General Fund and a decrease of -2.0 FTE in Special Revenue. Of the 8.0 FTE increase in the General Fund, +2.0 FTE is in instruction SpEd GF for +2.0 FTE Student Success Specialists in function 1261, Early Intervening, and +6.0 FTE is in support services, general fund for: +3.0 classified SpEd Assistants in function 2140, Psychological Services (this offsets a reduction in contract expenses), +1.0 FTE Behavior Support in function 2140, and +2 Classified check and connect move from MS98 to function 2140. The decrease of -2.0 FTE from special revenue SpEd is from a move of check and connect from MS98 to the general fund.

A more detailed explanation of each functional area is explained in the following narrative pages in each functional area. The \$1.2 spending increase is mainly due to: \$0.455M for contractual increases in salaries, \$0.65M for increased benefits, a decrease of -\$0.14M in expenses (mainly from transferring expense money to hire the 3.0 classified FTE), an increase of \$0.067M in expected Special Revenue funds, \$0.072M increase in transportation, and \$0.076M increase in the SOESD pass-through.

In 2018-19 the District served approximately 2,150 Special Education Students with most students receiving services in more than one area. Services provided include 1,413 student in Education Resource Centers across all schools, 1,309 students in Speech-Language Therapy, 728 students in Assessment and Evaluation, 704 students in Behavior-Social Support, 368 students in Self-contained Classes (MAPS and FOCUS - at (12) schools), 108 students in Occupational Therapy, 30 students who are in the deaf or hard of hearing program, and 15 students in STEPS classes operated by SOESD at two District schools and other schools in other Districts, and ASL interpreters for students who are deaf or hearing impaired.

Staffing Job Description	FY19-20 Budget	FY18-19 Budget	Variance	Primary Driver
Maps and Focus (1220,1240)	72.68	72.68	-	
ERC - Resource Rooms (1250)	70.78	70.78	-	
Early Intervening (1261)	22.58	20.58	2.00	+2 Student Success Specialists
Psychological Services (2140)	24.38	20.38	4.00	+3 Classified Offset by reduction in expenses, +1 Behavior Support Team
Speech and Audiology Services (2150)	19.50	19.50	-	
Occupational Therapy/Autism (2160)	2.44	2.44	-	
Support Services (2190)	5.03	5.03	-	
Total FTE	217.39	211.39	6.00	

* Estimate: Service plan for 2019-20 still under development.

Special Education Child Count (SECC)

As of December xxxx

Year	SECC Count	SECC % of ADMr	1 Year Change	2 Year Change	3 Year Change	4 Year Change	5 Year Change
2019F	2,301	16.10%	7.00%	18.95%	25.44%	34.61%	42.53%
2018	2,150	15.07%	11.17%	17.23%	25.80%	33.21%	
2017	1,934	13.66%	5.45%	13.17%	19.83%		
2016	1,834	13.13%	7.31%	13.63%			
2015	1,709	12.55%	5.89%				
2014	1,614	12.05%					

Year	District Enrollment	1 Year Change	2 Year Change	3 Year Change	4 Year Change	5 Year Change
2019F	14,291	0.14%	0.97%	2.35%	4.95%	6.74%
2018	14,271	0.83%	2.21%	4.80%	6.59%	
2017	14,154	1.37%	3.94%	5.71%		
2016	13,963	2.54%	4.29%			
2015	13,617	1.70%				
2014	13,389					

Reasons for SECC Increase

- More students with IEPs are moving into the District (two year analysis being prepared by Student Services)
- The assessment and evaluation team are identifying students more accurately and comprehensively than previously
- There is a significant increase in students eligible for Autism
- There is a hypothesis that there are some students currently eligible for SpEd (IEP) that should instead be on 504 plans

Actions

- Conduct an audit to identify and address cases in which students need 504 plans instead of an IEP
- Review eligibility criteria for special education eligibility

Music Programs Spending Summary Across All Funds

	TOTAL SPENDING		
	FY19-20 Budget	FY18-19 Budget	Change from FY18-19 Budget
(All General Fund)			
<u>Elementary School</u>			
- Music	986,042	899,138	86,904
- Orchestra	11,292	5,104	6,188
Total Elementary School	997,334	904,242	93,092
<u>Middle School</u>			
- Music	316,616	290,218	26,398
- Band	4,295	1,799	2,496
- Orchestra	3,697	1,830	1,867
- Vocal	2,379	2,146	233
Total Middle School	326,987	295,993	30,994
<u>High School</u>			
- Music	646,181	620,704	25,477
- Band	26,221	23,216	3,004
- Orchestra	18,089	1,830	16,259
- Vocal	16,434	15,261	1,173
Total High School	706,924	661,011	45,912
<u>TOTAL MUSIC</u>			
- Music	1,948,839	1,810,060	138,779
- Band	30,516	25,015	5,500
- Orchestra	33,077	8,764	24,313
- Vocal	18,813	17,407	1,406
TOTAL MUSIC SPENDING	2,031,245	1,861,246	169,999

	STAFFING: FTE'S		
	FY19-20 Budget	FY18-19 Budget	Change from FY18-19 Budget
<u>Elementary School</u>	9.68	9.54	0.14
<u>Middle School</u>	3.70	4.32	(0.62)
<u>High School</u>	5.27	5.61	(0.34)
TOTAL MUSIC STAFFING	18.65	19.47	(0.82)

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 K 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. Beginning in 7th grade, students 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. 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

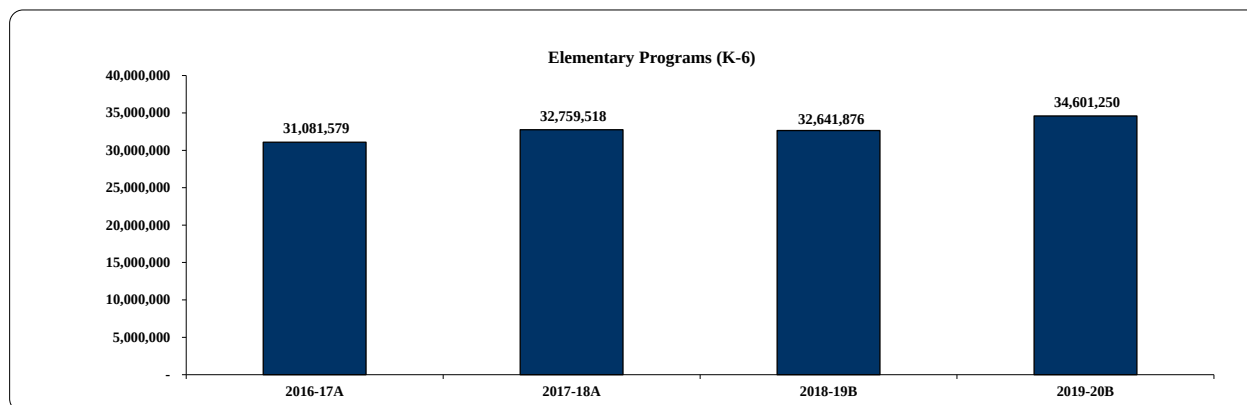


General Fund - 1111 Elementary Programs (K-6)

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	16,333,717	16,537,021	16,438,755	16,947,574	16,947,574	16,947,574
Classified	1,969,780	2,090,310	2,218,233	2,302,273	2,302,273	2,302,273
Licensed Substitutes	724,039	49,443	32,000	12,000	12,000	12,000
Classified Substitutes	126,005	16,401	-	-	-	-
Licensed Temporary	132,927	115,857	83,509	136,837	136,837	136,837
Classified Temporary	133,552	59,867	36,016	37,404	37,404	37,404
Classified Overtime	6,868	69,449	79,939	88,023	88,023	88,023
Extra Duty Compensation	43,993	43,382	46,537	46,857	46,857	46,857
Home Instruction	-	-	-	-	-	-
Insurance Opt Out	58,016	82,157	55,943	59,321	59,321	59,321
SALARIES & WAGES	19,528,898	19,063,886	18,990,932	19,630,288	19,630,288	19,630,288
PERS	4,850,729	5,646,630	5,709,199	6,812,247	6,812,247	6,812,247
Social Security	1,205,406	1,175,828	1,220,238	1,287,648	1,287,648	1,287,648
Medicare	281,909	274,988	292,394	301,144	301,144	301,144
Workers Compensation	104,361	86,431	70,376	80,527	80,527	80,527
Unemployment	20,023	19,559	20,091	20,769	20,769	20,769
Health Insurance	4,024,616	4,281,622	4,160,722	4,201,986	4,201,986	4,201,986
Life Insurance	4,306	4,527	4,528	6,607	6,607	6,607
TSA Exec ER Paid	150,729	278,548	183,170	182,694	182,694	182,694
Long Term Disability	35,434	41,852	38,710	39,843	39,843	39,843
FSA/HSA	71,932	133,428	117,057	121,000	121,000	121,000
TSA Classified ER Paid Health Insurance Option	41,160	36,409	33,792	35,400	35,400	35,400
BENEFITS	10,790,605	11,979,822	11,850,277	13,089,866	13,089,866	13,089,866
Professional Instr. Services	256,721	196,935	125,000	132,500	132,500	132,500
Repair/Maintenance/Rentals	2,485	3,148	2,000	3,500	3,500	3,500
Pupil Transportation	1,587	3,373	-	-	-	-
Transportation	1,229	1,392	-	-	-	-
Travel - In District	651	10	300	300	300	300
Travel - Out of District	3,146	6,872	-	-	-	-
Professional Services - Tech	6,078	519	-	-	-	-
Other Licensed Subs	-	827,970	947,830	1,047,830	1,047,830	1,047,830
Other Classified Subs	-	143,346	90,400	90,400	90,400	90,400
PURCHASED SERVICES	271,925	1,183,804	1,165,530	1,274,530	1,274,530	1,274,530
Supplies and Materials	345,674	348,836	387,921	357,367	357,367	357,367
Textbooks	9,720	24,633	10,900	10,650	10,650	10,650
Library Books	208	655	-	-	-	-
Periodicals	28,367	15,981	22,350	20,900	20,900	20,900
Non-Consumables	25,954	34,098	17,150	31,800	31,800	31,800
Software	75,852	101,484	185,907	177,177	177,177	177,177
Hardware/Equipment	1,280	1,619	8,600	4,962	4,962	4,962
SUPPLIES	487,056	527,306	632,828	602,857	602,857	602,857
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	3,095	4,701	2,309	3,709	3,709	3,709
OTHER OBJECTS	3,095	4,701	2,309	3,709	3,709	3,709
PRIMARY PROGRAMS (K-3)	31,081,579	32,759,518	32,641,876	34,601,250	34,601,250	34,601,250

General Fund - 1111 Elementary Programs (K-6)

1111 Primary Programs (K-6) Continued



The Medford School District 549C has 17 elementary schools, including 14 non-charter elementary schools and 3 charter schools serving nearly 7,970 elementary (K-6) students with 6,970 students in non-charter schools and 1,000 students in charter schools.

The Elementary Primary K-6 FY19-20 Budget is \$34.6M, an increase of \$1.9M (6.0%) from the FY18-19 Budget, driven primarily by contractual wage increases as well as PERS and employee benefits cost increases. Professional Instructional Services contains \$100K for after school programs and \$25k for elementary professional development, \$3K for the Foster Grandparent program, and \$4.5K for Science Works Labs to support all 4th grade classrooms. Software is budgeted at \$150K. Included in this cost is our district common diagnostic assessment for reading and math (iReady), professional development, instructional licenses to support teachers in secondary schools, and elementary teachers who teach blended grade classrooms. The software budget also includes supplemental Mystery Science curriculum (\$13K) for all elementary schools.

Total non-charter staffing for the FY19-20 budget is equal to the current budget at 374.06 FTE across all funds.

The FY19-20 Budget is designed to sustain a staffing ratio as close to the 2018-2019 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 averages for FY18-19 by grade level were as follows: Kindergarten and 1st grade has an average of 21.2, 2nd and 3rd grade has an average of 27.2, and 4th through 6th grade has an average of 28.7.

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. The three-year afterschool agreement that was in place at six (6) title schools was due to expire at the end of June and district leadership wanted to provide like services at all of its elementary school locations.

Through FY18-19, there had been afterschool programs at thirteen (13) of the fourteen (14) non-charter elementary schools. The only elementary school without an afterschool program was Ruch. Kids Unlimited ran the only district contracted afterschool programs and there were located at six (6) of the district's eight (8) Title I elementary schools: Howard, Roosevelt, Washington, Jackson, Oak Grove and Wilson. These six (6) programs provided expanded activities, meals and academic support compared to afterschool programs at other locations. The District's Title I grant supported the academic portion with \$120,000 between the schools. In addition, the District provided \$100,000 in support from the general fund an in-kind contribution of rent-free facilities.

Beginning in 2019/20, Kids Unlimited will operate 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 will operate 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.

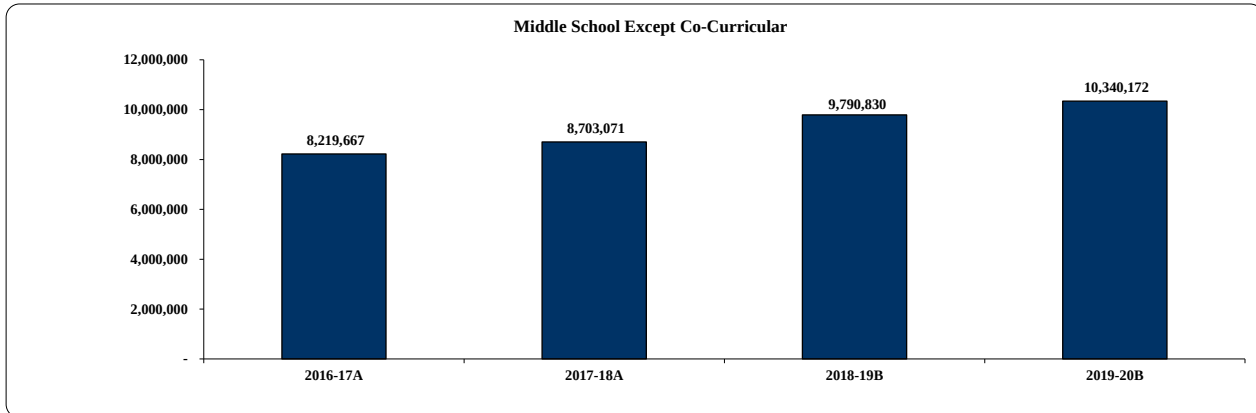
In summary, total after school program funding across all funds is \$220,500. For additional narrative about Title I programs, please see pages 107-109.

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

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	4,517,824	4,662,518	5,174,994	5,261,728	5,261,728	5,261,728
Classified	322,053	330,893	374,038	371,322	371,322	371,322
Licensed Substitutes	183,819	1,248	-	-	-	-
Classified Substitutes	9,343	220	12,000	12,000	12,000	12,000
Licensed Temporary	26,997	16,525	23,325	37,988	37,988	37,988
Classified Temporary	7,945	7,989	14,349	15,010	15,010	15,010
Classified Overtime	2,222	10,240	11,565	12,568	12,568	12,568
Extra Duty Compensation	84,232	68,850	83,564	85,832	85,832	85,832
Insurance Opt Out	10,200	4,800	14,682	14,682	14,682	14,682
SALARIES & WAGES	5,164,635	5,103,283	5,708,516	5,811,130	5,811,130	5,811,130
PERS	1,312,053	1,489,924	1,676,025	2,052,876	2,052,876	2,052,876
Social Security	310,253	306,236	365,744	373,205	373,205	373,205
Medicare	72,559	71,620	85,537	87,282	87,282	87,282
Workers Compensation	25,405	17,925	18,579	23,373	23,373	23,373
Unemployment	5,166	5,104	5,899	6,019	6,019	6,019
Health Insurance	1,066,401	1,139,521	1,288,990	1,351,005	1,351,005	1,351,005
Life Insurance	1,067	1,120	1,605	1,983	1,983	1,983
TSA Exec ER Paid	33,161	47,244	37,170	37,370	37,370	37,370
Long Term Disability	9,063	10,836	11,716	11,628	11,628	11,628
FSA/HSA	11,988	47,937	22,914	31,500	31,500	31,500
TSA Classified ER Paid Health Insurance Option	7,054	5,958	6,226	6,400	6,400	6,400
BENEFITS	2,854,171	3,143,426	3,520,406	3,982,641	3,982,641	3,982,641
Instr'l Program Improvement Svcs	-	-	-	15,000	15,000	15,000
Professional Instr. Services	15,178	13,770	64,000	35,000	35,000	35,000
Repair/Maintenance	405	190	10,200	15,000	15,000	15,000
Pupil Transportation	907	1,870	400	1,800	1,800	1,800
Travel - In District	656	530	1,000	7,000	7,000	7,000
Travel - Out of District	4,596	14,841	1,500	7,300	7,300	7,300
Professional Services	5,487	7,860	9,100	10,000	10,000	10,000
Other Licensed Subs	-	207,914	205,704	205,704	205,704	205,704
Other Classified Subs	-	16,817	2,600	2,600	2,600	2,600
PURCHASED SERVICES	27,974	265,487	294,504	299,404	299,404	299,404
Supplies and Materials	121,336	141,746	148,104	171,998	171,998	171,998
Textbooks	8,361	2,242	33,000	9,000	9,000	9,000
Periodicals	5,953	458	4,000	4,000	4,000	4,000
Non-Consumables	6,947	11,131	5,500	5,500	5,500	5,500
Software	8,284	11,414	26,000	36,000	36,000	36,000
Hardware /Equipment	11,616	12,983	40,500	8,000	8,000	8,000
SUPPLIES	162,497	179,973	257,104	234,498	234,498	234,498
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	10,389	10,901	10,300	12,500	12,500	12,500
OTHER OBJECTS	10,389	10,901	10,300	12,500	12,500	12,500
MIDDLE SCHOOL-EXCEPT CO-CURR.	8,219,667	8,703,071	9,790,830	10,340,172	10,340,172	10,340,172

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

1121 Middle School Except Co-Curricular Continued



Medford School District 549C 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.

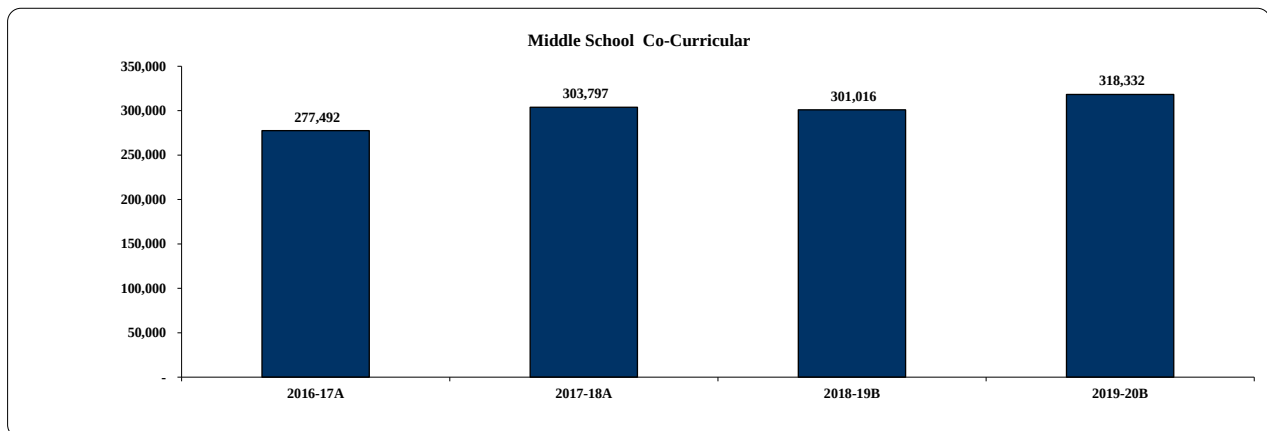
The FY19-20 Budget is \$10.34M, \$0.55M (5.6%) higher than the FY18-19 Budget, mainly due to contractual wage increases, PERS and other employee benefit increases.

This function includes a multitude of programs. Junior Achievement Finance Park is a program for middle school students to gain experience in the business community. Professional Instructional Services includes iReady Math diagnostic and intervention curriculum and Mystery Science. The Software budget includes a contract with Cengage, a company which supplies e-pins for the computer skills courses.

The FY19-20 school year will be similar to FY18-19, which had a student to licensed staff ratio to students of 1 to 27. Total FTE across all funds for FY19-20 is 94.87, which is equal to current staffing.

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

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed Substitutes	6,492	-	5,961	5,000	5,000	5,000
Extra Duty Compensation	206,530	212,741	217,798	219,124	219,124	219,124
SALARIES & WAGES	213,022	212,741	223,759	224,124	224,124	224,124
PERS	44,665	48,471	52,600	69,067	69,067	69,067
Social Security	12,950	12,711	14,226	14,248	14,248	14,248
Medicare	3,029	2,972	3,327	3,332	3,332	3,332
Workers Compensation	954	822	1,060	1,062	1,062	1,062
Unemployment	212	212	229	230	230	230
Health Insurance	-	11,202	-	-	-	-
Life Insurance	-	9	14	441	441	441
TSA Exec ER Paid	934	1,099	-	-	-	-
Long Term Disability	1,489	-	116	142	142	142
FSA/HSA	-	275	-	-	-	-
TSA Classified ER Paid Health Insurance Option	238	367	-	-	-	-
BENEFITS	64,470	78,141	71,571	88,522	88,522	88,522
Other Licensed Subs	-	12,716	5,685	5,685	5,685	5,685
Other Classified Subs	-	199	-	-	-	-
PURCHASED SERVICES	-	12,915	5,685	5,685	5,685	5,685
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
MIDDLE SCHOOL - CO-CURRICULAR	277,492	303,797	301,016	318,332	318,332	318,332



This function represents expenditures for stipends for middle school sports programs. Stipends for the FY19-20 Budget is relatively flat when compared to FY18-19.

Notes Page

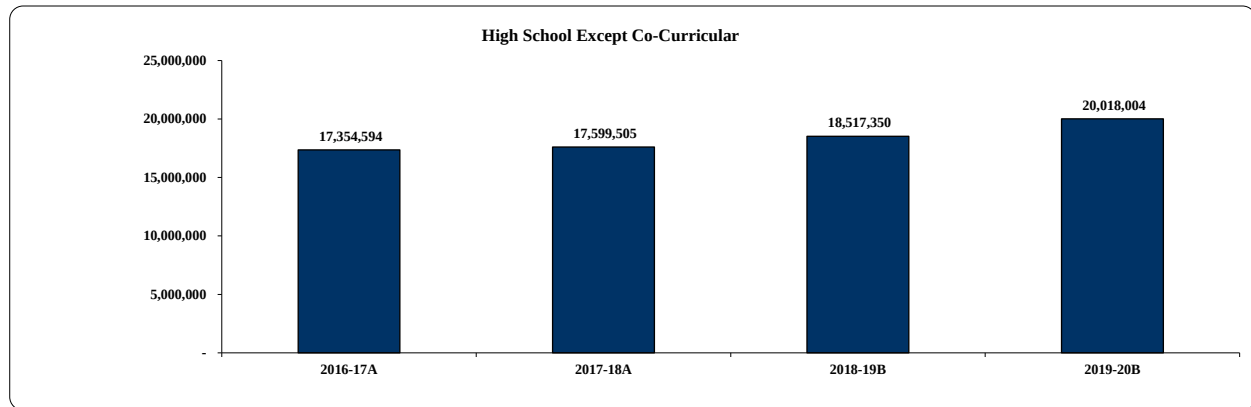


General Fund Detail Budget - 1131 High School (Except Co-Curricular)

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	9,531,088	9,319,797	9,584,650	10,025,958	10,025,958	10,025,958
Classified	533,276	536,547	580,754	613,748	613,748	613,748
Administrators Salaries	-	-	-	101,912	101,912	101,912
Licensed Substitutes	447,541	2,675	11,000	11,000	11,000	11,000
Classified Substitutes	10,461	2,388	-	-	-	-
Licensed Temporary	71,364	92,244	54,324	58,345	58,345	58,345
Classified Temporary	35,637	55,210	39,720	33,720	33,720	33,720
Classified Overtime	2,851	13,348	13,474	18,697	18,697	18,697
Extra Duty Compensation	167,394	184,306	166,215	177,482	177,482	177,482
Insurance Opt Out	14,700	18,850	14,850	14,850	14,850	14,850
SALARIES & WAGES	10,814,313	10,225,365	10,464,987	11,055,712	11,055,712	11,055,712
PERS	2,648,876	2,988,956	3,220,889	3,858,239	3,858,239	3,858,239
Social Security	652,063	615,780	634,064	724,099	724,099	724,099
Medicare	152,498	144,013	161,433	169,346	169,346	169,346
Workers Compensation	49,031	45,342	35,280	45,753	45,753	45,753
Unemployment	10,818	10,241	11,133	11,679	11,679	11,679
Health Insurance	2,156,317	2,232,350	2,329,694	2,459,062	2,459,062	2,459,062
Life Insurance	2,452	2,409	2,493	3,500	3,500	3,500
TSA Exec ER Paid	58,281	65,081	55,908	74,226	74,226	74,226
Long Term Disability	18,715	22,342	22,487	22,850	22,850	22,850
FSA/HSA	41,535	103,722	60,303	74,500	74,500	74,500
TSA Classified ER Paid Health Insurance Option	8,405	8,821	8,289	8,300	8,300	8,300
BENEFITS	5,798,992	6,239,057	6,541,972	7,451,554	7,451,554	7,451,554
Professional Growth	567	445	1,500	9,500	9,500	9,500
Professional Instr. Services	42,805	2,355	77,500	75,000	75,000	75,000
Cleaning Services	2,891	1,783	-	2,000	2,000	2,000
Repair and Maintenance	19,022	14,344	17,000	17,000	17,000	17,000
Pupil Transportation	9,929	14,996	14,000	17,000	17,000	17,000
Pupil Transportation OTHS	2,033	5,690	4,000	1,000	1,000	1,000
Travel - In District	1,501	1,363	4,550	3,150	3,150	3,150
Travel - Out of District	7,071	33,815	11,000	26,000	26,000	26,000
Travel - Out of District	36	51	-	-	-	-
Printing	-	586	500	500	500	500
Tuition	15,321	5,498	35,000	50,000	50,000	50,000
Professional Services - Other	6,700	1,742	3,350	3,500	3,500	3,500
Other Licensed Subs	-	388,213	615,372	615,372	615,372	615,372
Other Classified Subs	-	15,054	7,930	7,930	7,930	7,930
PURCHASED SERVICES	107,876	485,933	791,702	827,952	827,952	827,952
Supplies and Materials	284,570	301,933	408,651	397,836	397,836	397,836
Textbooks	54,059	68,299	89,200	69,400	69,400	69,400
Library Books	741	464	300	300	300	300
Periodicals	-	249	500	500	500	500
Non-Consumables	19,891	97,354	25,688	24,700	24,700	24,700
Software	96,193	90,347	71,250	68,350	68,350	68,350
Hardware/Equipment	65,087	16,124	51,000	40,500	40,500	40,500
SUPPLIES	520,541	574,771	646,589	601,586	601,586	601,586
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	112,873	74,380	72,100	81,200	81,200	81,200
OTHER OBJECTS	112,873	74,380	72,100	81,200	81,200	81,200
HIGH SCHOOL-EXCEPT CO-CURR	17,354,594	17,599,505	18,517,350	20,018,004	20,018,004	20,018,004

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

1131 High School Except Co-Curricular Continued



Medford School District 549C serves approximately 4,000 high school students, with three non-charter high schools serving approximately 3,700 students and one charter high school with approximately 300 high school students.

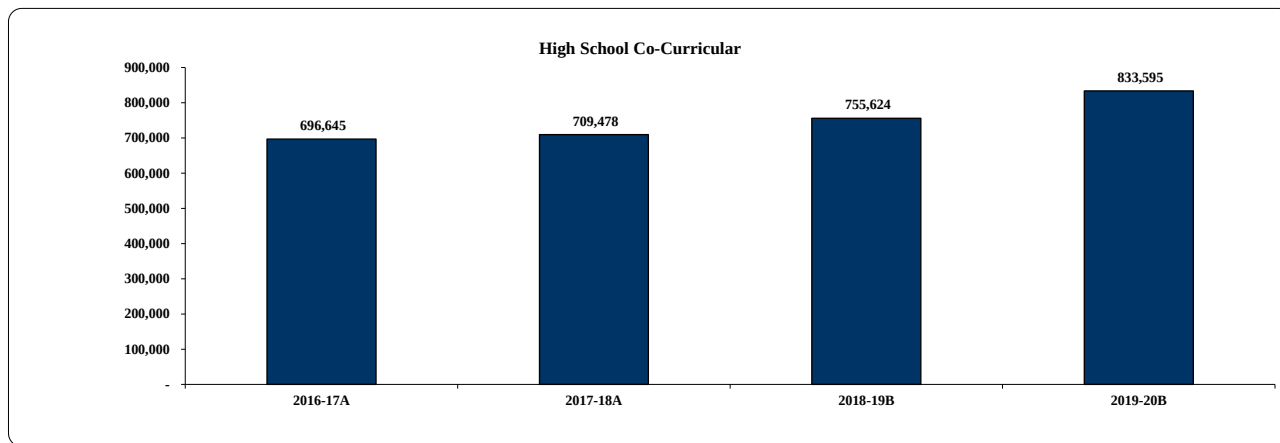
Expenditures in the FY19-20 Budget are \$20M, which is \$1.5M (8.1%) higher than the FY18-19 Budget. Total staffing across all funds for FY19-20 is 190.54 FTE, with Licensed staffing up 4.0 FTE in the GF. Some of the 4.0 FTE increase is due to transfers from Measure 98 Special Revenue Fund to the General Fund. The 4.0 FTE increase is as follows: +1.0 Online School Supervisor transferred from MS98, +.5 Certificated move from MS98, +2 Online School Teachers, +1 Classified Career Center, +1 Classified Check and Connect, -1 Check and Connect move to function 2140, Psychological Services, and -0.5 Certificated.

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 iReady Math diagnostic and intervention curriculum. The software budget includes a contract with Cengage, a company which supplies e-pins for computer skills courses in the schools. It also includes a contract with Edgenuity for online schooling and CTE supplies for: construction, robotics, culinary, auto, manufacturing, business and programming. \$16K was added to the extra compensation line for night school. Night school will be held in the student commons at CMHS from 4:30pm-7pm Monday-Thursday evenings. Current day school teachers who desire to work certain nights of the week will provide the staffing for these sessions. Curriculum will be a combination of Edgenuity, packet work and direct instruction. Students who may access this option could be students in need of alternative options who work during the day or present a behavior or safety concerns during the day.

The FY18-19 Budget had a student to licensed staff ratio to students of 1 to 26, which will be similar to FY19-20. 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)

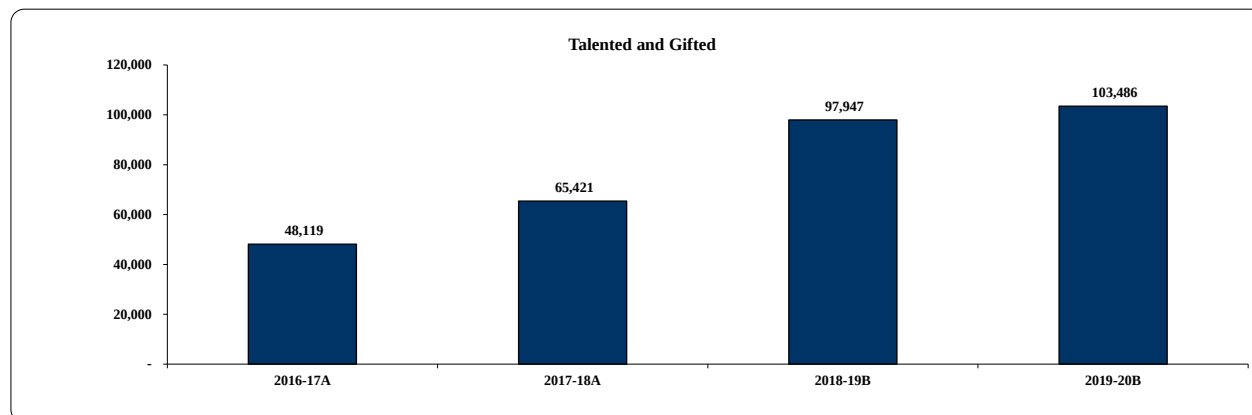
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed Substitutes	-	5,462	-	-	-	-
Licensed Temporary	2,119	-	-	-	-	-
Classified Temporary	884	-	-	-	-	-
Extra Duty Compensation	559,732	540,922	579,572	591,043	591,043	591,043
Insurance Opt Out	-	-	-	-	-	-
SALARIES & WAGES	562,735	546,384	579,572	591,043	591,043	591,043
PERS	84,109	89,048	127,315	180,938	180,938	180,938
Social Security	34,330	33,360	35,933	36,645	36,645	36,645
Medicare	8,029	7,802	8,404	8,570	8,570	8,570
Workers Compensation	4,393	4,028	2,678	2,731	2,731	2,731
Unemployment	562	546	580	591	591	591
Health Insurance	-	3,877	-	-	-	-
Life Insurance	-	4	-	532	532	532
TSA Exec ER Paid	1,495	1,704	900	11,685	11,685	11,685
Long Term Disability	325	-	243	360	360	360
TSA Classified ER Paid Health Insurance Option	667	490	-	500	500	500
BENEFITS	133,910	141,610	176,052	242,552	242,552	242,552
Other Licensed Subs	-	21,423	-	-	-	-
PURCHASED SERVICES	-	21,484	-	-	-	-
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
HIGH SCHOOL-CO-CURRICULAR	696,645	709,478	755,624	833,595	833,595	833,595



The FY19-20 Budget of \$0.83M reflects expenditures for stipends for high school sports programs, which the salaries and wages is relatively flat from the FY18-19 Budget. Medford 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 113 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	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified	5,329	18,257	18,793	23,479	23,479	23,479
Licensed Substitutes	175	-	-	-	-	-
Licensed Temporary	17,760	22,063	10,587	10,587	10,587	10,587
Classified Temporary	204	-	-	-	-	-
Classified Overtime	-	214	-	-	-	-
Insurance Opt Out	466	733	253	253	253	253
SALARIES & WAGES	23,935	41,266	29,633	34,318	34,318	34,318
PERS	6,043	8,716	7,506	8,982	8,982	8,982
Social Security	1,462	2,525	1,879	2,169	2,169	2,169
Medicare	342	591	439	507	507	507
Workers Compensation	108	117	140	162	162	162
Unemployment	24	41	30	35	35	35
Health Insurance	3	74	11,903	3,425	3,425	3,425
Life Insurance	5	5	9	28	28	28
TSA Exec ER Paid	260	1,899	198	600	600	600
Long Term Disability	23	34	41	50	50	50
FSA/HSA	-	-	-	-	-	-
TSA Classified ER Paid Health Insurance Option	200	186	200	600	600	600
BENEFITS	8,470	14,188	22,346	16,557	16,557	16,557
Pupil Transportation	32	-	-	-	-	-
Pupil Transportation OTHS	471	78	-	-	-	-
Travel - In District	548	-	-	-	-	-
Travel - Out of District	652	195	500	-	-	-
Other Licensed Subs	-	223	669	669	669	669
PURCHASED SERVICES	1,703	495	1,169	669	669	669
Supplies and Materials	2,283	5,099	32,000	35,941	35,941	35,941
Textbooks	90	1,090	-	3,000	3,000	3,000
Non-Consumables	11,467	-	10,000	10,000	10,000	10,000
Software	-	1,050	-	-	-	-
SUPPLIES	13,840	7,269	42,000	48,941	48,941	48,941
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	171	2,204	2,800	3,000	3,000	3,000
Other Insurance	-	-	-	-	-	-
OTHER OBJECTS	171	2,204	2,800	3,000	3,000	3,000
TALENTED AND GIFTED	48,119	65,421	97,947	103,486	103,486	103,486



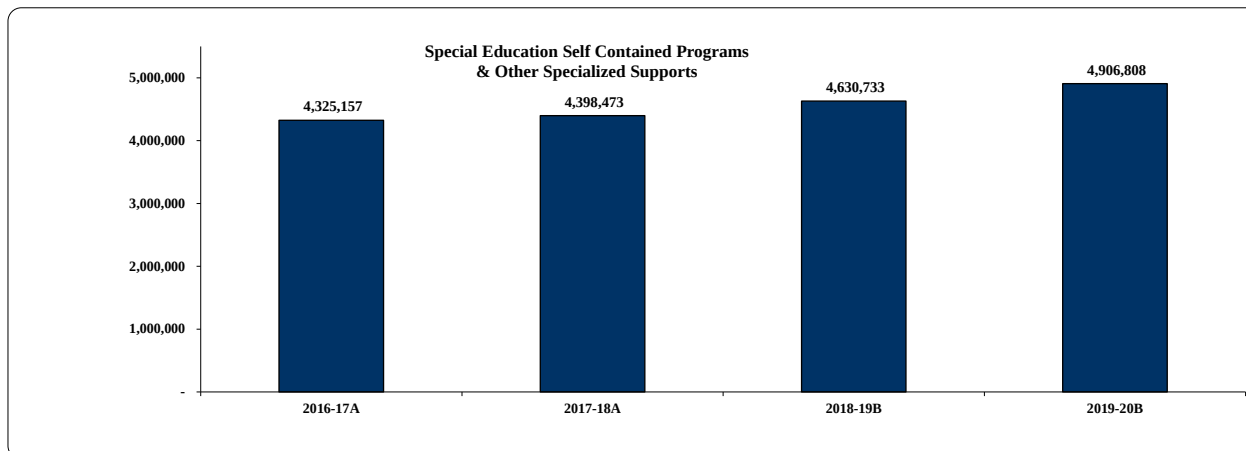
The Talented and Gifted function funds support costs for this program and is anticipated to serve approximately 1,056 students in FY19-20 versus 916 students in FY18-19. Licensed temp labor is for migrant TAG support staff for approximately 10 weeks during the summer. The slight increase in supplies and materials and non-consumables in FY19-20 is due to updating tests since the old tests have expired. This function has 0.62 FTE, which remains flat to current staffing.

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

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	1,354,077	1,317,677	1,166,702	1,157,878	1,157,878	1,157,878
Classified	1,126,028	1,119,008	1,276,289	1,411,060	1,411,060	1,411,060
Classified Substitutes	94,150	811	3,000	3,000	3,000	3,000
Licensed Temporary	9,469	6,058	4,322	4,322	4,322	4,322
Classified Temporary	18,979	3,067	407	407	407	407
Classified Overtime	4,107	9,123	15,404	15,360	15,360	15,360
Extra Duty Compensation	40,167	38,473	55,036	55,927	55,927	55,927
Insurance Opt Out	17,191	13,428	19,110	19,110	19,110	19,110
SALARIES & WAGES	2,664,168	2,507,823	2,540,269	2,667,064	2,667,064	2,667,064
PERS	539,822	637,957	735,462	798,395	798,395	798,395
Social Security	159,870	150,776	172,876	171,865	171,865	171,865
Medicare	37,389	35,262	40,431	40,194	40,194	40,194
Workers Compensation	14,441	12,334	12,882	11,178	11,178	11,178
Unemployment	2,664	2,508	2,788	2,772	2,772	2,772
Health Insurance	812,244	823,581	847,389	931,727	931,727	931,727
Life Insurance	995	961	1,018	1,359	1,359	1,359
TSA Exec ER Paid	29,804	62,135	47,975	34,903	34,903	34,903
Long Term Disability	5,072	5,775	5,557	4,903	4,903	4,903
FSA/HSA	24,145	37,276	39,511	58,000	58,000	58,000
TSA Classified ER Paid Health Insurance Option	18,232	12,264	14,027	14,200	14,200	14,200
BENEFITS	1,644,678	1,780,830	1,919,916	2,069,496	2,069,496	2,069,496
Instr'l Prog Imprvmt Svcs	-	-	-	2,300	2,300	2,300
Professional Instr. Services	-	3,869	4,000	-	-	-
Repair/Maintenance	365	-	-	5,000	5,000	5,000
Professional Services	32	-	-	-	-	-
Other Licensed Subs	-	69,588	39,993	39,993	39,993	39,993
Other Classified Subs	-	36,362	64,955	64,955	64,955	64,955
PURCHASED SERVICES	397	109,819	108,948	113,748	113,748	113,748
Supplies and Materials	1,761	-	10,200	16,500	16,500	16,500
Non-Consumables	6,879	-	27,600	15,000	15,000	15,000
Software	4,567	-	14,000	-	-	-
Hardware Under \$5000	-	-	9,800	25,000	25,000	25,000
SUPPLIES	13,206	-	61,600	56,500	56,500	56,500
Building Improvements	2,708	-	-	-	-	-
CAPITAL OUTLAY	2,708	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
SPECIAL EDUCATION	4,325,157	4,398,473	4,630,733	4,906,808	4,906,808	4,906,808

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

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



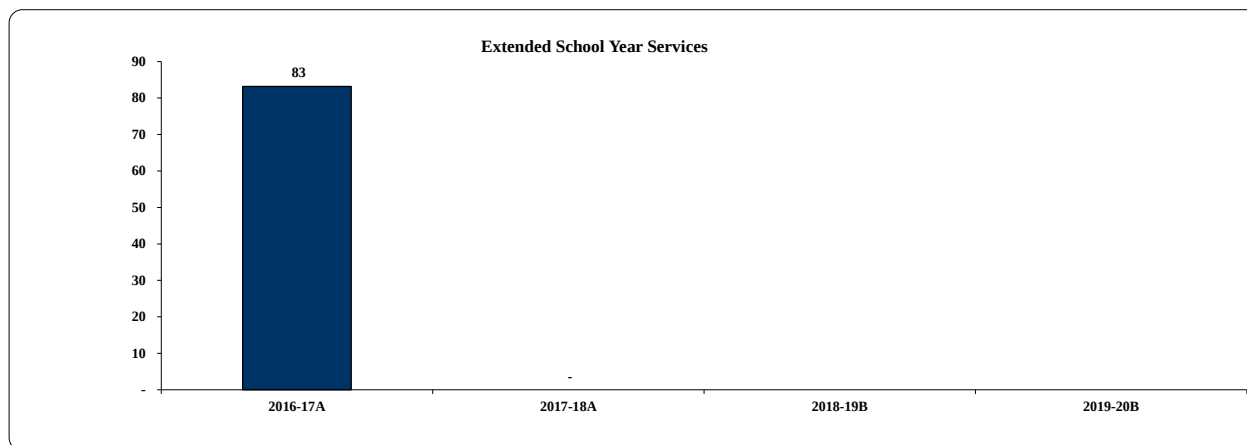
For a comprehensive picture of the changes to consolidated Special Education spending and staffing across all functions and funds, please see the year-over-year SpEd budget comparison on page 33 and 34.

This function provides funding for direct program support and instruction for approximately 368 students at twelve school sites.

The FY19-20 Budget is funded at \$4.9M up \$0.27M (5.96%) from FY18-19 Budget. This is mainly due to contractual wage increases and PERS and other employee benefit increases. Staffing for the FY19-20 Budget for these functions across all funds is 72.68, which is flat to current staffing.

General Fund Detail Budget - 1227 Extended School Year Services

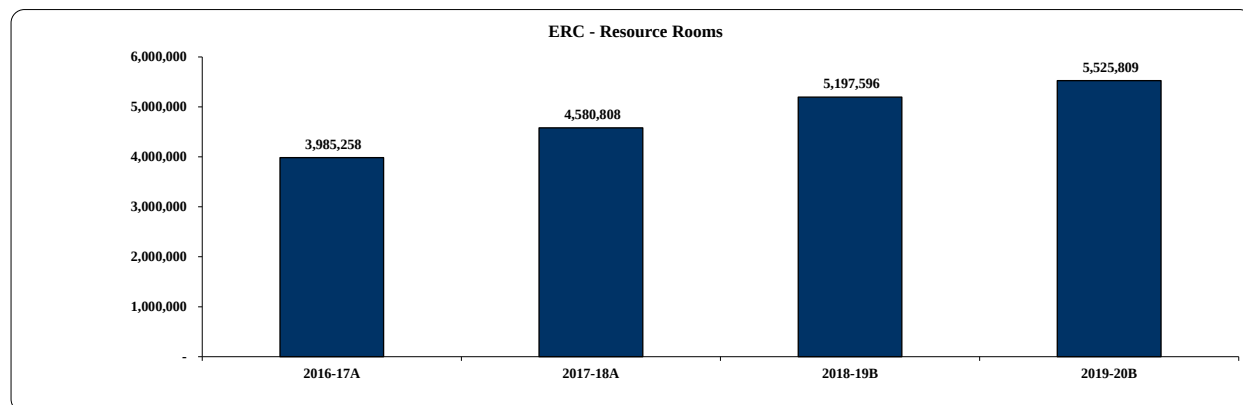
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified Overtime	29	-	-	-	-	-
Extra Duty Compensation	-	-	-	-	-	-
SALARIES & WAGES	29	-	-	-	-	-
PERS	5	-	-	-	-	-
Social Security	2	-	-	-	-	-
Workers Compensation	47	-	-	-	-	-
BENEFITS	54	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
EXTENDED SCHOOL YEAR	83	-	-	-	-	-



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 three years. This is a mandated program based on student need. In the FY19-20 Budget year these services will be grant funded if needed.

General Fund Detail Budget - 1250 ERC - Resource Rooms

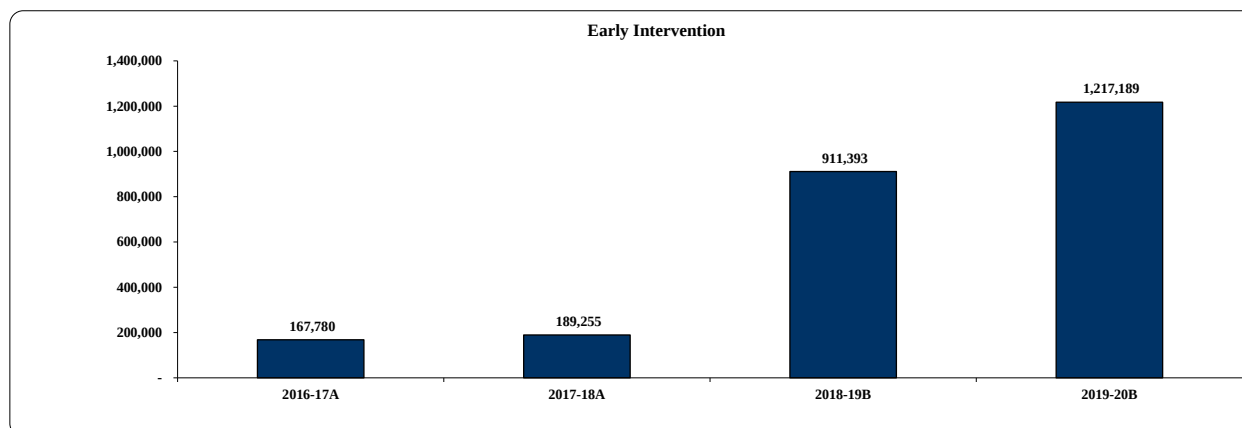
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	1,765,202	1,832,891	2,203,438	2,201,045	2,201,045	2,201,045
Classified	651,812	747,274	853,855	859,556	859,556	859,556
Licensed Substitutes	-	178	-	-	-	-
Licensed Temporary	5,086	24,936	4,400	10,400	10,400	10,400
Classified Temporary	8,868	2,115	3,658	3,658	3,658	3,658
Classified Overtime	1,351	8,253	12,291	12,767	12,767	12,767
Extra Duty Compensation	59,841	54,039	47,445	51,460	51,460	51,460
Insurance Opt Out	3,400	12,596	11,291	11,291	11,291	11,291
SALARIES & WAGES	2,495,560	2,682,282	3,136,377	3,150,177	3,150,177	3,150,177
PERS	572,795	731,639	767,267	1,017,740	1,017,740	1,017,740
Social Security	149,672	160,490	170,127	198,659	198,659	198,659
Medicare	35,004	37,534	39,788	46,461	46,461	46,461
Workers Compensation	11,236	9,531	12,677	12,461	12,461	12,461
Unemployment	2,497	2,686	2,744	3,204	3,204	3,204
Health Insurance	672,035	707,799	761,778	848,263	848,263	848,263
Life Insurance	795	808	882	1,432	1,432	1,432
TSA Exec ER Paid	19,987	45,631	33,296	31,705	31,705	31,705
Long Term Disability	4,423	5,207	5,689	5,008	5,008	5,008
FSA/HSA	11,689	15,739	28,785	30,000	30,000	30,000
TSA Classified ER Paid Health Insurance Option	9,567	14,029	15,186	16,700	16,700	16,700
BENEFITS	1,489,699	1,731,094	1,838,219	2,211,632	2,211,632	2,211,633
Instr'l Prog Imprvmt Svc	-	-	-	50,000	50,000	50,000
Professional Growth	-	6,000	-	-	-	-
Professional Instr. Services	-	59,668	175,000	-	-	-
Rental Expense	-	30	-	-	-	-
Travel - Out of District	-	339	-	-	-	-
Other Licensed Subs	-	71,485	-	26,000	26,000	26,000
Other Classified Subs	-	21,499	27,000	28,000	28,000	28,000
PURCHASED SERVICES	-	159,021	202,000	104,000	104,000	104,000
Supplies and Materials	-	-	-	15,000	15,000	15,000
Non-Consumables	-	-	-	15,000	15,000	15,000
Software	-	8,411	16,000	25,000	25,000	25,000
Hardware Under \$5000	-	-	5,000	5,000	5,000	5,000
SUPPLIES	-	8,411	21,000	60,000	60,000	60,000
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
ERC / RESOURCE ROOMS	3,985,258	4,580,808	5,197,596	5,525,809	5,525,809	5,525,810



The Education Resource Centers (ERC) - Resource Room function provides special education services to approximately 1,413 students across the District. The FY19-20 Budget of \$5.5M is \$0.33M (6.3%) higher than the FY18-19 Budget of \$5.2M. This is mostly due to employee payroll cost increases. Staffing across all funds for FY19-20 is 70.78 FTE, which is flat to the current staffing. Increases were made in substitute labor to better align with FY18-19 usage. \$50K was added to Instructional Program Improvement Services for professional development.

General Fund Detail Budget - 1260/ 1261 Early Intervening

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	1,000	-	268,510	388,336	388,336	388,336
Classified	-	-	230,556	259,667	259,667	259,667
Classified Temporary	2,750	-	-	22,000	22,000	22,000
SALARIES & WAGES	3,750	-	499,066	670,003	670,003	670,003
PERS	726	-	107,409	202,508	202,508	202,508
Social Security	233	-	29,830	41,540	41,540	41,540
Medicare	54	-	7,299	9,715	9,715	9,715
Workers Compensation	13	-	1,832	3,072	3,072	3,072
Unemployment	4	-	659	665	665	665
Health Insurance	-	-	74,576	150,168	150,168	150,168
Life Insurance	-	-	251	255	255	255
TSA Exec ER Paid	-	-	13,222	2,668	2,668	2,668
Long Term Disability	-	-	1,049	1,094	1,094	1,094
FSA/HSA	-	-	6,300	1,500	1,500	1,500
TSA Classified ER Paid Health Insurance Option	-	-	1,200	2,000	2,000	2,000
BENEFITS	1,030	-	243,627	415,186	415,186	415,186
Professional Services	163,000	189,255	168,700	132,000	132,000	132,000
PURCHASED SERVICES	163,000	189,255	168,700	132,000	132,000	132,000
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
EARLY INTERVENTION	167,780	189,255	911,393	1,217,189	1,217,189	1,217,189



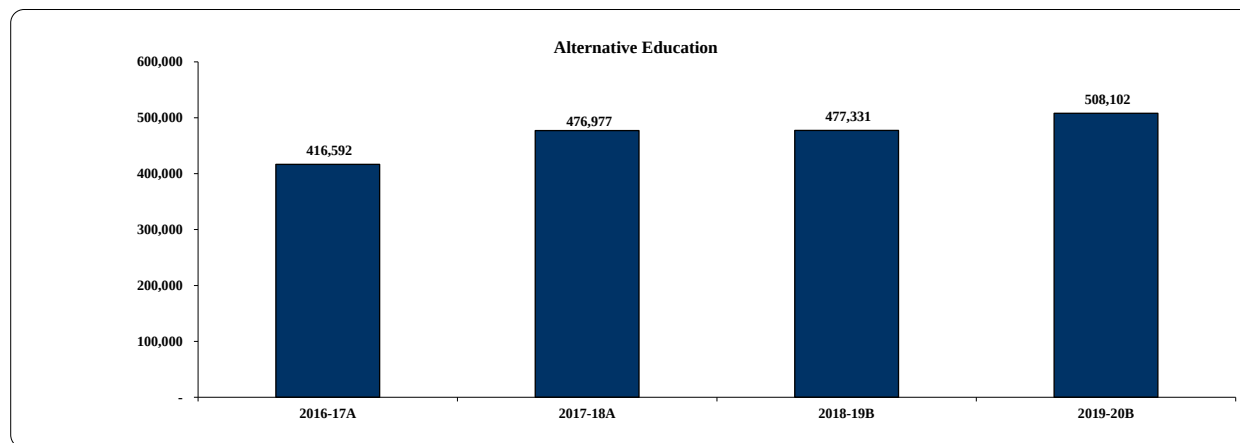
This page represents two functions 1260 and 1261. 1260, Early Intervention Childhood, provides evaluation services for approximately 500 Medford School District early childhood students younger than five years old. This function has been contracted solely with the Douglas ESD for evaluations in the past,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

\$22K was added to classified temporary labor for an ECSE evaluation clinic that will be run during the summer.

Across all funds, these two functions have a total of 22.58 FTE, which is 2.0 FTE higher than the current staffing due to 2.0 FTE additional Student Success Specialists.

General Fund Detail Budget - 1283 Alternative Education

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	180,967	188,350	199,887	206,753	206,753	206,753
Classified	46,570	46,932	48,406	49,955	49,955	49,955
Licensed Temporary	21,826	21,628	23,986	20,986	20,986	20,986
Classified Temporary	1,276	5,323	415	415	415	415
Classified Overtime	368	510	338	338	338	338
SALARIES & WAGES	251,006	262,832	273,032	278,447	278,447	278,447
PERS	68,366	82,151	80,966	95,874	95,874	95,874
Social Security	14,750	15,367	16,680	17,388	17,388	17,388
Medicare	3,450	3,594	3,901	4,066	4,066	4,066
Workers Compensation	1,163	940	1,243	1,273	1,273	1,273
Unemployment	251	262	269	275	275	275
Health Insurance	65,588	77,388	88,471	93,641	93,641	93,641
Life Insurance	138	137	71	99	99	99
TSA Exec ER Paid	1,951	2,219	1,950	2,900	2,900	2,900
Long Term Disability	701	514	533	470	470	470
FSA/HSA	1,408	920	2,416	1,000	1,000	1,000
TSA Classified ER Paid Health Insurance Option	900	900	900	1,350	1,350	1,350
BENEFITS	158,666	184,391	197,399	218,336	218,336	218,336
Travel - In District	-	-	-	-	-	-
Other Licensed Subs	-	17,628	2,000	2,000	2,000	2,000
Other Classified Subs	-	107	-	-	-	-
PURCHASED SERVICES	11	17,745	2,000	2,000	2,000	2,000
Supplies and Materials	1,785	3,446	4,400	8,800	8,800	8,800
Library Books	424	80	500	518	518	518
Periodicals	170	263	-	-	-	-
SUPPLIES	2,379	3,789	4,900	9,318	9,318	9,318
CAPITAL OUTLAY	-	-	-	-	-	-
Grant Indirect Charges	4,530	8,219	-	-	-	-
OTHER OBJECTS	4,530	8,219	-	-	-	-
ALTERNATIVE EDUCATION	416,592	476,977	477,331	508,102	508,102	508,102

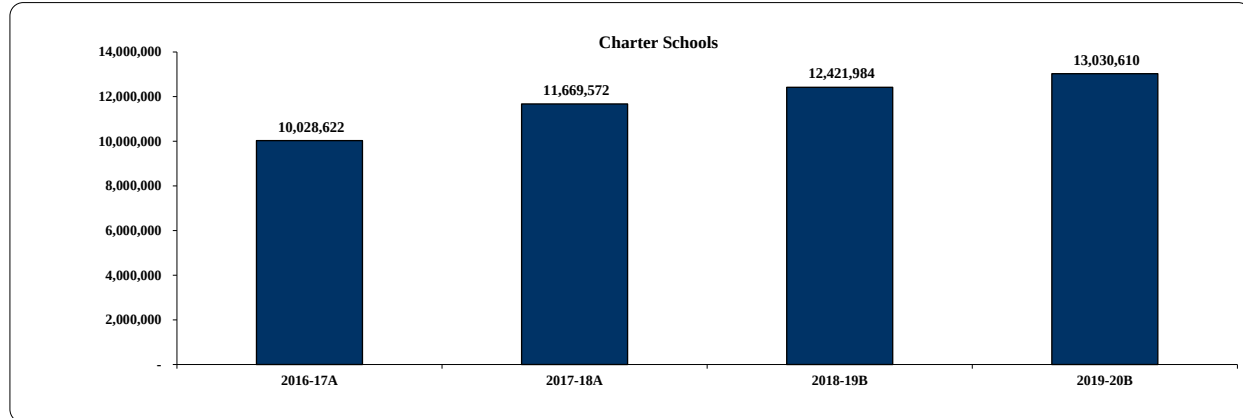


Alternative Education is the title given to programs outside of our traditional schools. The FY19-20 Budget of \$0.51M is \$30K (6.45%) higher than the FY18-19 Budget, driven primarily by contractual compensation increases and PERS and other employee benefit increases. The District has worked with multiple 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 4.5 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 in the juvenile detention building where 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 - 1288 Charter Schools

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Charter School Payments	10,028,622	11,669,572	12,421,984	12,870,610	13,030,610	13,030,610
PURCHASED SERVICES	10,028,622	11,669,572	12,421,984	12,870,610	13,030,610	13,030,610
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
CHARTER SCHOOLS	10,028,622	11,669,572	12,421,984	12,870,610	13,030,610	13,030,610



The Charter School function provides for the pass-through of the majority of the state funding received for charter school enrollment to District sponsored charter schools. 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 schools started in the District in FY07-08 and ADMr has grown 1,675 from 71 in FY08-09 to an estimated 1,733 in FY19-20B. The FY19-20 Budget of \$13M is \$0.61M (5.2%) higher than the FY18-19.

Notes Page

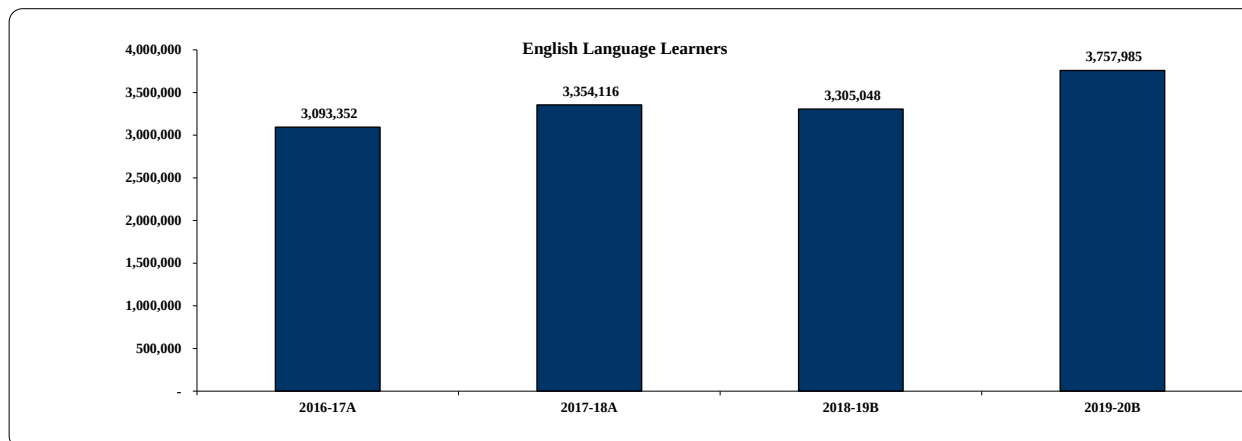


General Fund Detail Budget - 1291 English Language Learners

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	1,289,434	1,306,766	1,311,129	1,341,924	1,341,924	1,341,924
Classified	493,340	522,468	516,772	621,688	621,688	621,688
Licensed Substitutes	14,124	535	-	-	-	-
Classified Substitutes	199	-	-	-	-	-
Licensed Temporary	8,918	18,814	18,309	15,309	15,309	15,309
Classified Temporary	24,712	7,167	19,427	16,427	16,427	16,427
Classified Overtime	5,889	8,825	10,341	7,448	7,448	7,448
Insurance Opt Out	9,292	8,571	7,377	7,377	7,377	7,377
SALARIES & WAGES	1,845,909	1,873,146	1,883,357	2,010,175	2,010,175	2,010,175
PERS	462,239	540,326	567,899	669,429	669,429	669,429
Social Security	110,363	112,481	119,296	124,659	124,659	124,659
Medicare	25,801	26,316	27,900	29,154	29,154	29,154
Workers Compensation	8,281	11,696	8,889	9,289	9,289	9,289
Unemployment	1,846	1,872	1,924	2,011	2,011	2,011
Health Insurance	398,200	416,705	447,522	505,369	505,369	505,369
Life Insurance	1,286	(304)	486	702	702	702
TSA Exec ER Paid	15,639	30,336	13,464	18,985	18,985	18,985
Long Term Disability	3,251	4,119	3,864	3,386	3,386	3,386
FSA/HSA	9,724	10,250	19,894	15,000	15,000	15,000
TSA Classified ER Paid Health Insurance Option	5,750	5,068	3,803	9,000	9,000	9,000
BENEFITS	1,042,380	1,158,866	1,214,941	1,386,984	1,386,984	1,386,984
Professional Instr. Services	17,475	23,685	5,000	33,000	33,000	33,000
Pupil Transp	108	177	-	176	176	176
Travel - In District	2,363	2,549	700	2,500	2,500	2,500
Travel - Out of District	12,941	16,084	4,000	16,000	16,000	16,000
Tuition	-	-	30,000	30,000	30,000	30,000
Professional Services	3,269	12,387	8,000	12,300	12,300	12,300
Other Licensed Subs	-	72,141	200	200	200	200
Other Classified Subs	-	2,553	250	250	250	250
PURCHASED SERVICES	36,156	129,575	48,150	94,426	94,426	94,426
Supplies and Materials	18,225	11,744	45,000	45,000	45,000	45,000
Textbooks	34,071	8,683	10,000	40,000	40,000	40,000
Periodicals	474	314	400	400	400	400
Non-Consumables	1,185	2,845	9,000	9,000	9,000	9,000
Software	114,953	166,648	90,000	166,000	166,000	166,000
Hardware Under \$5,000	-	68	4,000	4,000	4,000	4,000
SUPPLIES	168,908	190,302	158,400	264,400	264,400	264,400
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	-	2,226	200	2,000	2,000	2,000
OTHER OBJECTS	-	2,226	200	2,000	2,000	2,000
ENGLISH LANGUAGE LEARNERS	3,093,352	3,354,116	3,305,048	3,757,985	3,757,985	3,757,985

General Fund Detail Budget - 1291 English Language Learners

1291 English Language Learners Continued

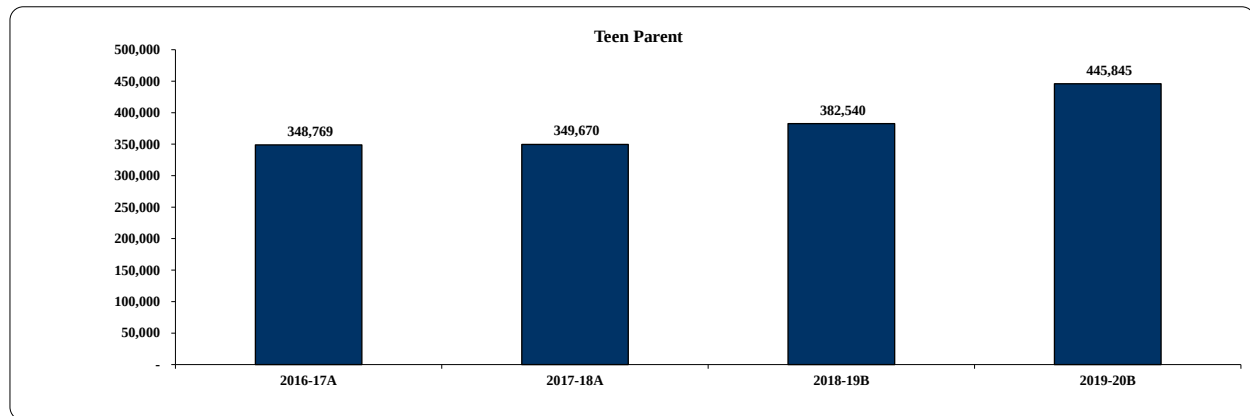


Across all funds the FTE for FY19-20 is 43.96, which is +1.0 FTE higher for a Dual Language Coordinator at Jackson Elementary. In summary, the District's English as a Second Language (ESL) program is described in the following few sentences, and represents FTE across all funds. English for Speakers of Other Languages (ESOL) endorsed teachers (22.71 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 (14.62 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. Student need may include orientation for a new non-English speaking student. In this scenario, an assistant would spend one-on-one time with the student to help the student acquire the basic language skills necessary to navigate throughout a school. Assistants may also supervise students in a computer lab using English language computer software. The ESL program receives additional support from a Teacher on Special Assignment (1.25 FTE) who supports the program in terms of language acquisition and program fidelity, staff training and support, and data analysis. 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 is working proactively to hire additional dual language employees in its school locations, primarily seeking individuals with English and Spanish as their dual languages. The District also has 2.0 FTE Translators and 0.25 FTE Federal Programs Secretary.

The FY19-20 Budget of \$3.76M is \$0.45M higher, 13.7%. This is mainly due to the addition of 1.0 FTE and contractual wage increases as well as PERS and other employee benefit increases. Professional Instructional Services increased \$28K for training for ELL instruction. There is an increase of \$76K in Software for new criteria for ELL as well as dual language software and online testing.

General Fund Detail Budget - 1292 Teen Parent

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	12,393	12,409	9,071	18,098	18,098	18,098
Classified	189,722	193,649	207,141	218,526	218,526	218,526
Classified Substitutes	10,845	56	-	-	-	-
Classified Temporary	2,788	-	-	-	-	-
Classified Overtime	133	4,135	4,364	4,400	4,400	4,400
Insurance Opt Out	200	3,200	2,217	2,217	2,217	2,217
SALARIES & WAGES	216,081	213,455	222,793	243,240	243,240	243,240
PERS	41,675	49,642	55,867	70,411	70,411	70,411
Social Security	13,055	12,962	13,679	15,174	15,174	15,174
Medicare	3,053	3,031	3,199	3,549	3,549	3,549
Workers Compensation	980	801	1,019	1,131	1,131	1,131
Unemployment	216	214	221	245	245	245
Health Insurance	63,202	53,869	68,386	95,939	95,939	95,939
Life Insurance	62	72	92	113	113	113
TSA Exec ER Paid	3,750	6,943	4,100	3,500	3,500	3,500
Long Term Disability	384	474	389	294	294	294
FSA/HSA	739	892	3,657	3,000	3,000	3,000
TSA Classified ER Paid Health Insurance Option	3,898	3,942	4,419	4,300	4,300	4,300
BENEFITS	131,014	132,842	155,027	197,655	197,655	197,655
Travel - In District	254	561	120	250	250	250
Travel - Out of District	(306)	378	600	600	600	600
Other Licensed Subs	-	557	-	-	-	-
Other Classified Subs	-	1,205	1,500	1,500	1,500	1,500
PURCHASED SERVICES	(53)	2,702	2,220	2,350	2,350	2,350
Supplies and Materials	20	178	1,500	1,200	1,200	1,200
Non-Consumables	340	-	500	900	900	900
SUPPLIES	360	178	2,000	2,100	2,100	2,100
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	1,367	493	500	500	500	500
OTHER OBJECTS	1,367	493	500	500	500	500
TEEN PARENT	348,769	349,670	382,540	445,845	445,845	445,845

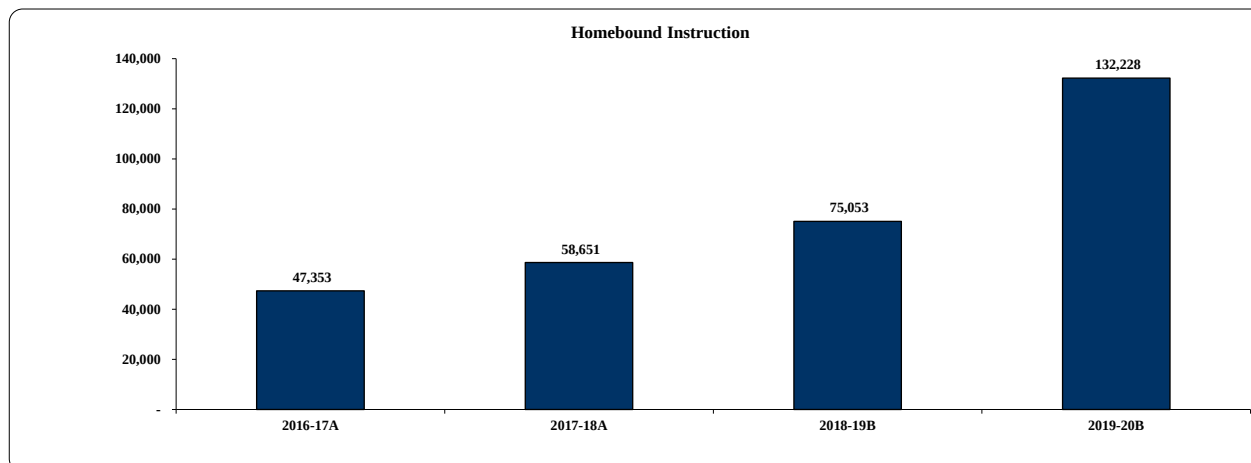


The Pregnant and Parenting Teen (PPT) program located at the North Medford High School Child Development Center (CDC) serves approximately 15-35 students and 15-35 babies a year (16.64 ADMr as of March, 2019). The PPT program serves students from school districts across Southern Oregon and helps achieve 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 FY19-20 Budget is \$0.45M, which is higher by \$63K (16.55%) to FY18-19 due to contractual wage increases as well as PERS and other employee benefit increases. Total FTE is 7.51, which is equal to the prior year.

General Fund Detail Budget - 1295 Homebound Instruction

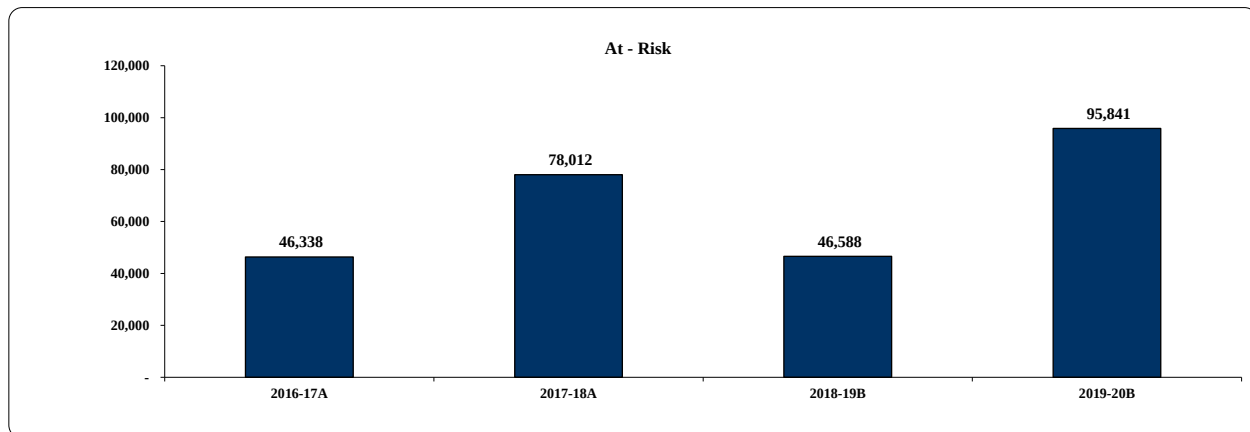
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed Temporary	-	2,250	-	-	-	-
Classified Temporary	-	384	-	-	-	-
Home Instruction	39,332	46,847	55,023	97,120	97,120	97,120
SALARIES & WAGES	39,332	49,481	55,023	97,120	97,120	97,120
PERS	3,799	2,705	14,258	24,414	24,414	24,414
Social Security	2,439	3,062	3,411	6,021	6,021	6,021
Medicare	570	716	798	1,408	1,408	1,408
Workers Compensation	179	144	254	449	449	449
Unemployment	39	50	55	97	97	97
Life Insurance	-	-	42	57	57	57
TSA - ER Paid	-	-	-	600	600	600
Long Term Disability	52	79	11	262	262	262
TSA Classified ER Paid Health Insurance Option	-	447	-	600	600	600
BENEFITS	7,078	7,203	18,830	33,908	33,908	33,908
Travel - In District	943	1,966	1,200	1,200	1,200	1,200
PURCHASED SERVICES	943	1,966	1,200	1,200	1,200	1,200
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
HOMEBOUND INSTRUCTION	47,353	58,651	75,053	132,228	132,228	132,228



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 FY19-20 is projected to be \$57k higher than FY18-19 due to an increased need in this area and is based on FY18-19 current spending. 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

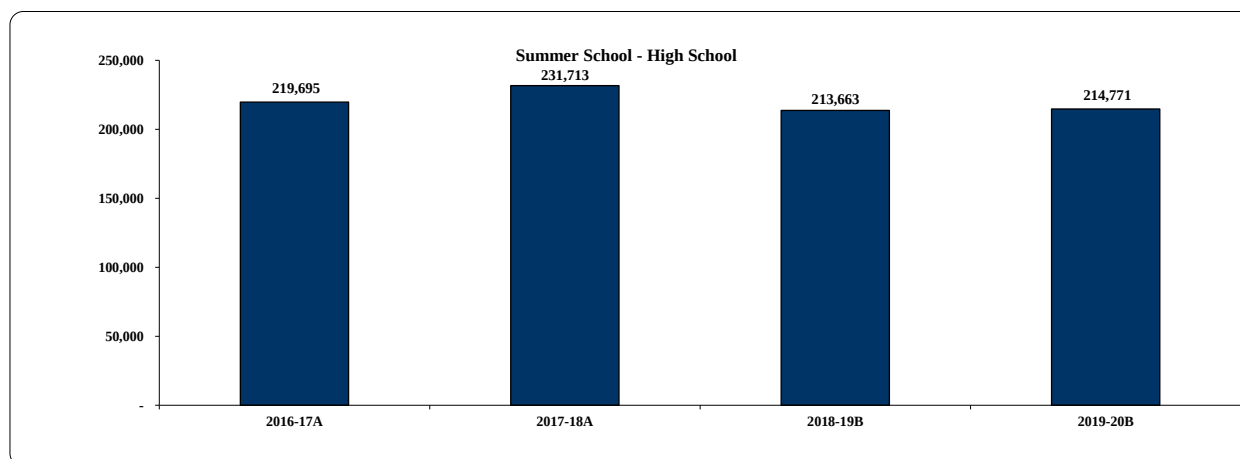
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified	7,362	7,721	7,713	7,514	7,514	7,514
Licensed Temporary	8,712	14,515	6,465	6,465	6,465	6,465
SALARIES & WAGES	16,074	22,265	14,178	13,979	13,979	13,979
PERS	2,604	5,972	3,379	3,263	3,263	3,263
Social Security	973	1,366	879	867	867	867
Medicare	228	319	206	203	203	203
Workers Compensation	123	88	65	65	65	65
Unemployment	16	22	14	14	14	14
Health Insurance	2,984	285	2,400	1,221	1,221	1,221
Life Insurance	3	4	-	14	14	14
TSA Exec ER Paid	183	194	150	600	600	600
Long Term Disability	30	17	17	16	16	16
TSA Classified ER Paid Health Insurance Option	150	150	300	600	600	600
BENEFITS	7,294	8,416	7,410	6,862	6,862	6,862
Pupil Transportation OTHTS	108	139	-	-	-	-
Professional Services	22,862	47,138	25,000	75,000	75,000	75,000
PURCHASED SERVICES	22,970	47,276	25,000	75,000	75,000	75,000
Supplies and Materials	-	55	-	-	-	-
SUPPLIES	-	55	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
AT-RISK	46,338	78,012	46,588	95,841	95,841	95,841



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. FY19-20 spending is higher due to an increase of \$50K that was previously budgeted in Measure 98 for the Maslow Project. Staffing remains flat at 0.25 FTE.

General Fund Detail Budget - 1430 Summer School - High School

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified	2,745	408	-	-	-	-
Licensed Temporary	121,649	129,188	119,871	128,871	128,871	128,871
Classified Temporary	42,200	38,590	40,901	44,901	44,901	44,901
Classified Overtime	-	1,931	-	-	-	-
SALARIES & WAGES	166,594	170,116	160,772	173,772	173,772	173,772
PERS	38,285	46,375	36,688	23,729	23,729	23,729
Social Security	10,276	10,491	9,968	10,774	10,774	10,774
Medicare	2,403	2,454	2,331	2,520	2,520	2,520
Workers Compensation	1,181	728	743	803	803	803
Unemployment	166	168	161	174	174	174
TSA Exec ER Paid	95	72	-	-	-	-
Long Term Disability	270	-	-	-	-	-
TSA Classified ER Paid Health Insurance Option	26	56	-	-	-	-
BENEFITS	52,702	60,343	49,891	37,999	37,999	37,999
Pupil Transportation OTHTS	-	853	2,000	2,000	2,000	2,000
Travel - Out of District	-	19	-	-	-	-
PURCHASED SERVICES	-	872	2,000	2,000	2,000	2,000
Supplies and Materials	399	382	1,000	1,000	1,000	1,000
SUPPLIES	399	382	1,000	1,000	1,000	1,000
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
SUMMER SCHOOL-HIGH SCHOOL	219,695	231,713	213,663	214,771	214,771	214,771



The budget for summer school for FY19-20 is essentially flat to the prior year at \$215K, up \$1.1K (0.52%). 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 has 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 level and high school. 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.

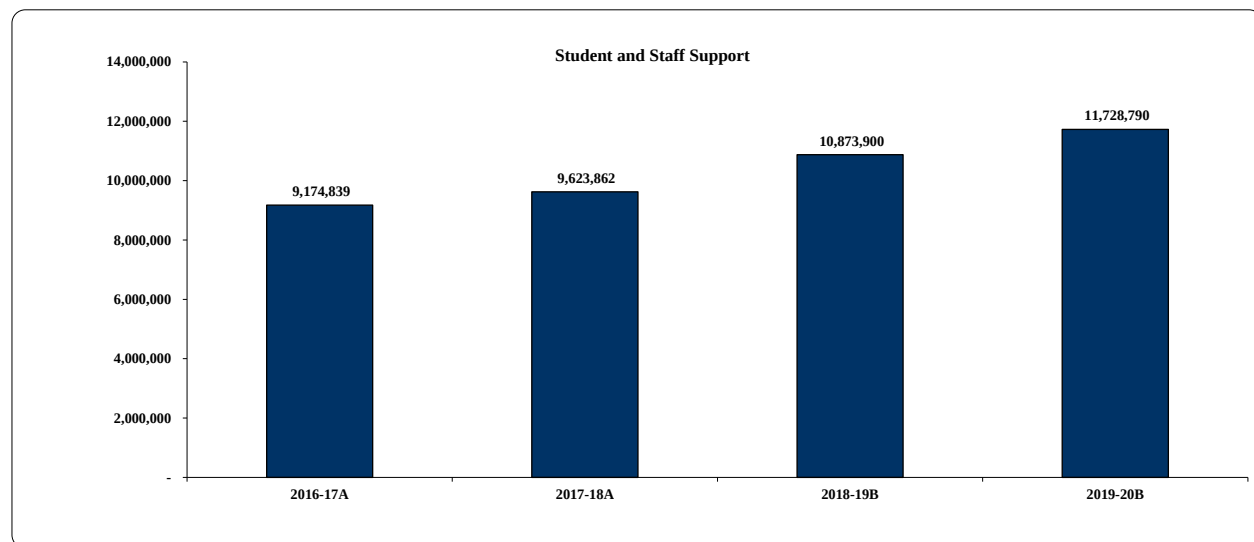
As previously noted, one of the focuses of summer school is to assist students in the completion of graduation requirements. In 2017-18 summer school there were 16 students who graduated, and in 2016-17 summer school there were 15 students who completed their graduation requirements.

General Fund Expenditures - Student and Staff Support Functions

DIRECT INSTRUCTION SUPPORT	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Attendance	75,640	53,704	122,530	127,917	127,917	127,917
Student Resource Officers	55,202	50,000	220,000	220,000	220,000	220,000
Office of the Dean	487,432	478,536	494,289	566,098	566,098	566,098
Counseling	1,098,945	1,189,113	1,148,487	1,217,204	1,217,204	1,217,204
Nursing	632,168	654,911	742,114	795,874	795,874	795,874
Psychological Services	1,813,365	1,811,927	2,364,598	2,802,251	2,802,251	2,802,251
Speech & Audiology	1,871,913	2,092,683	2,356,724	2,533,459	2,533,459	2,533,459
Occupational Therapy	-	-	26,017	21,098	21,098	21,098
General Student Support	510,967	630,317	505,408	440,598	440,598	440,598
DIRECT INSTRUCTION SUPPORT	6,545,631	6,961,189	7,980,166	8,724,499	8,724,499	8,724,499

DIRECT STAFF SUPPORT	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Improvement of Instruction - Media	123,368	122,298	129,120	148,022	148,022	148,022
Instructional Development	41,118	41,980	47,000	47,000	47,000	47,000
Curriculum Development	341,596	367,379	374,788	345,988	345,988	345,988
Instructional Media Services	151,737	164,179	173,846	199,487	199,487	199,487
School Libraries	1,695,186	1,718,128	1,807,722	1,842,389	1,842,389	1,842,389
Audiovisual Services	14,163	12,110	17,169	15,702	15,702	15,702
Instructional Staff Development	262,039	236,599	344,088	405,702	405,702	405,702
DIRECT STAFF SUPPORT	2,629,207	2,662,673	2,893,734	3,004,290	3,004,290	3,004,290

TOTAL DIRECT INSTRUCTION SUPPORT	9,174,839	9,623,862	10,873,900	11,728,790	11,728,790	11,728,790
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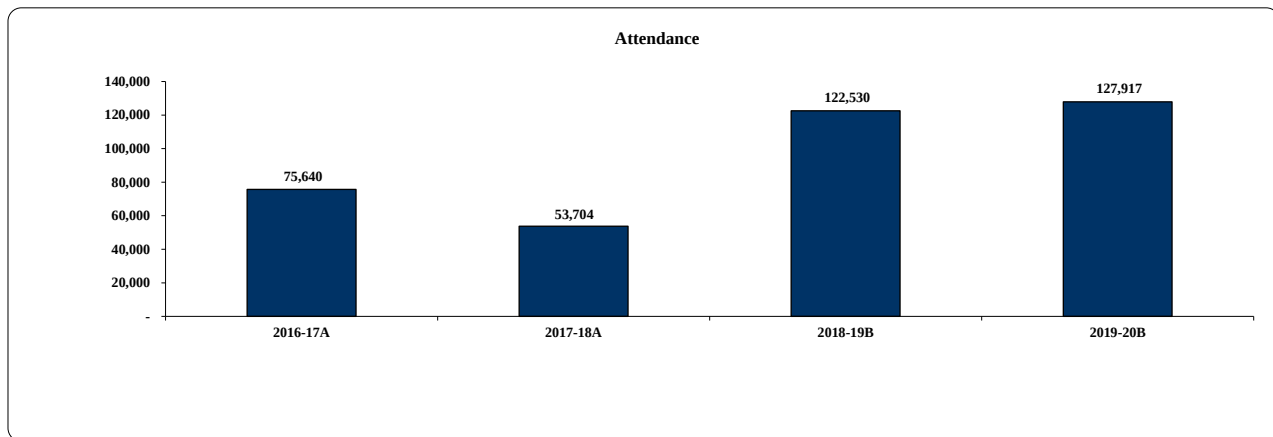


Spending for the Student and Staff Support functions are budgeted at \$11.7M for the FY19-20 Budget, up \$0.85M (7.86%) from the FY18-19 Budget. Across all funding sources, staffing across all funds for the FY19-20 Budget is 108.78 FTE, a 4.47 FTE increase from current staffing. This is due to the following changes: +3.0 Classified FTE in 2140, Psychological Services, that will offset a reduction of expenses in this function. There is a +1.0 Behavior Support FTE in 2140 as well. There will be a +0.47 in 2221, Instructional Media Center, to make a permanent hire and replace some of the temporary labor spent in that department.

Other variances are mostly due to contractual wage increases and PERS and other employee benefit increases, as well as adjustments made in each department based on expected need and prior year spending trends. Spending variances compared to the FY18-19 Budget for each function are described in the following pages.

General Fund Detail Budget - 2112 Attendance

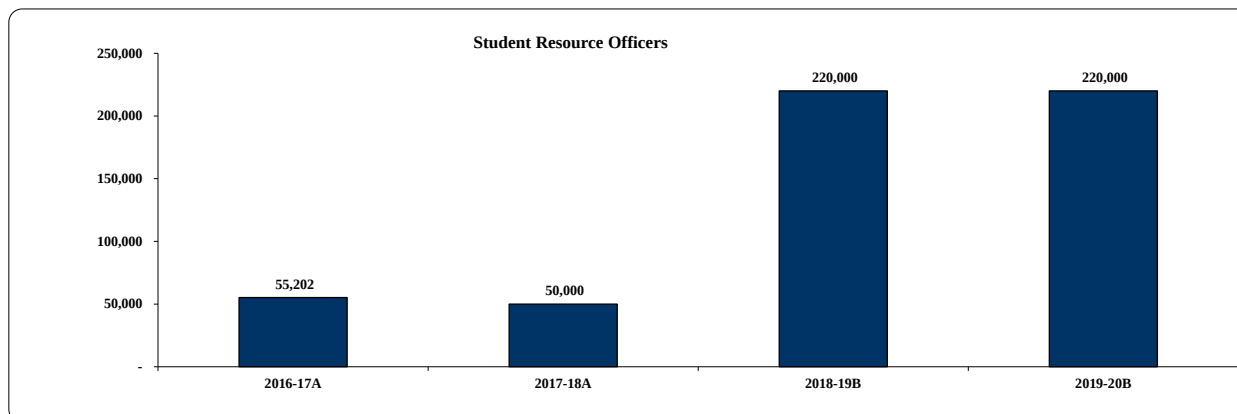
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified	-	39,150	48,561	50,008	50,008	50,008
Classified Temporary	-	302	14,049	11,549	11,549	11,549
Classified Overtime	-	409	-	-	-	-
Insurance Opt Out	-	2,200	-	-	-	-
SALARIES & WAGES	-	42,060	62,610	61,557	61,557	61,557
PERS	-	6,703	12,947	15,548	15,548	15,548
Social Security	-	2,608	3,882	3,817	3,817	3,817
Medicare	-	610	908	893	893	893
Workers Compensation	-	194	289	284	284	284
Unemployment	-	42	63	62	62	62
Health Insurance	-	95	2,400	7,323	7,323	7,323
Life Insurance	-	22	28	28	28	28
TSA Exec ER Paid	-	600	2,550	550	550	550
Long Term Disability	67	81	53	54	54	54
TSA Classified ER Paid Health Insurance Option	-	507	600	600	600	600
BENEFITS	67	11,462	23,720	29,159	29,159	29,159
Professional Instr. Services	75,573	-	-	-	-	-
Travel - In District	-	181	-	200	200	200
Professional Services	-	-	36,200	37,000	37,000	37,000
PURCHASED SERVICES	75,573	181	36,200	37,200	37,200	37,200
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
ATTENDANCE	75,640	53,704	122,530	127,917	127,917	127,917



The District formerly contracted with SOESD for a secondary attendance specialist, but in FY17-18 this function was moved to the Medford School District at 2.0 FTE. These attendance specialists make visits to truant students' homes and may serve citations as needed. This function also has \$37K for the A2A, or Attention to Attendance program.

General Fund Detail Budget - 2115 Student Resource Officers

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Professional Services	55,202	50,000	220,000	220,000	220,000	220,000
PURCHASED SERVICES	55,202	50,000	220,000	220,000	220,000	220,000
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
COMMUNITY SERVICE OFFICERS	55,202	50,000	220,000	220,000	220,000	220,000



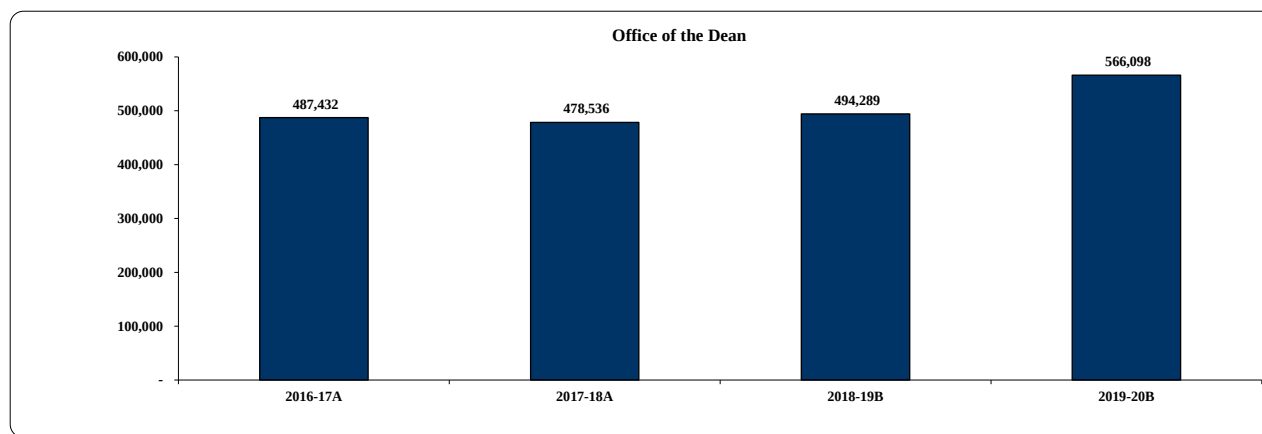
This function provides law enforcement support for enhancing student safety in partnership with the Medford Police Department (MPD) Student Resource Officers (SROs). Spending for the FY18-19 year was \$150K higher than prior years due to the addition of one officer at \$140K (with benefits) and the depreciation 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 additional 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 Sheriff's Office and State Police Office to serve the schools located outside of the Medford Police Department service area. Each of the local emergency service agencies noted above, as well as the local fire departments, work together with the District for all types of emergency preparedness.

In the FY19-20 school year we plan to keep the SRO budget and allocations the same.

General Fund Detail Budget - 2121 Office of the Dean

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	273,798	249,880	262,006	318,675	318,675	318,675
Licensed Temporary	859	50	109	109	109	109
Classified Temporary	333	1,871	-	-	-	-
Extra Duty Compensation	40,672	38,769	31,842	31,594	31,594	31,594
SALARIES & WAGES	315,661	290,570	293,957	350,378	350,378	350,378
PERS	77,179	82,831	91,336	119,205	119,205	119,205
Social Security	19,085	17,615	21,206	21,723	21,723	21,723
Medicare	4,464	4,120	4,959	5,080	5,080	5,080
Workers Compensation	1,356	1,010	1,580	1,619	1,619	1,619
Unemployment	316	291	342	350	350	350
Health Insurance	63,942	76,324	76,417	64,471	64,471	64,471
Life Insurance	58	57	50	113	113	113
TSA Exec ER Paid	923	1,478	2,250	2,775	2,775	2,775
Long Term Disability	582	624	693	382	382	382
FSA/HSA	1,019	1,500	1,200	-	-	-
TSA Classified ER Paid Health Insurance Option	2,846	-	300	-	-	-
BENEFITS	171,770	185,848	200,332	215,720	215,720	215,720
Other Licensed Subs	-	2,118	-	-	-	-
PURCHASED SERVICES	-	2,118	-	-	-	-
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
OFFICE OF THE DEAN	487,432	478,536	494,289	566,098	566,098	566,098

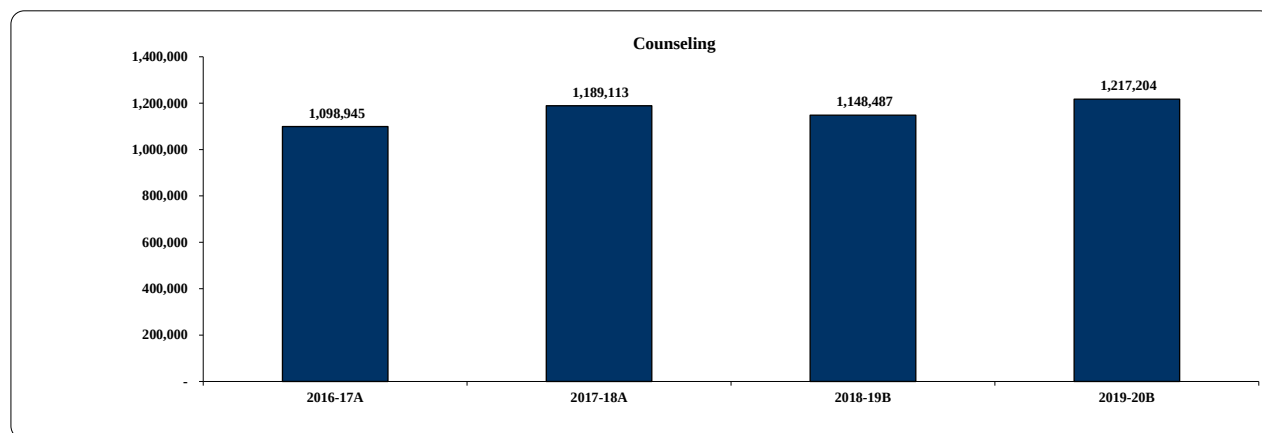


The budget for Office of the Dean is \$566K, an increase of \$71.8K (14.5%) due to contractual increases as well as PERS and other employee benefit increases.

During the critical developmental stages in middle school, highly qualified student deans are utilized to maintain a safe and orderly educational environment. Deans (roughly 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 FY19-20 at 4.0 FTE.

General Fund Detail Budget - 2122 Counseling

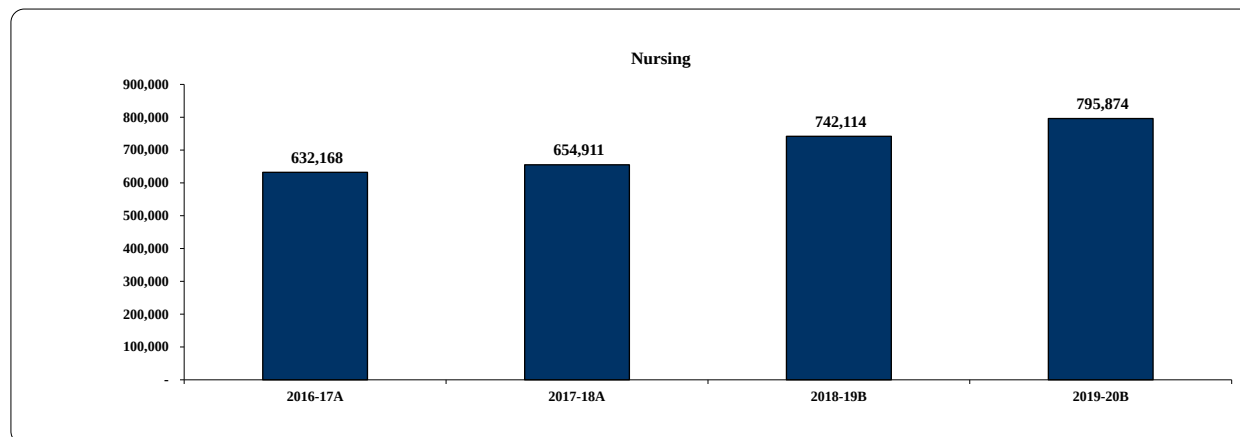
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	592,272	568,150	580,868	586,454	586,454	586,454
Classified	76,235	109,309	95,662	87,543	87,543	87,543
Licensed Substitutes	-	-	-	-	-	-
Licensed Temporary	1,718	614	-	-	-	-
Classified Temporary	937	350	-	-	-	-
Classified Overtime	252	932	11	11	11	11
Extra Duty Compensation	51,100	50,563	51,110	52,675	52,675	52,675
Insurance Opt Out	4,400	1,600	-	-	-	-
SALARIES & WAGES	726,913	731,517	727,651	726,683	726,683	726,683
PERS	182,913	218,094	202,665	248,726	248,726	248,726
Social Security	43,953	44,280	45,114	45,054	45,054	45,054
Medicare	10,279	10,356	10,551	10,537	10,537	10,537
Workers Compensation	3,117	2,859	3,362	3,357	3,357	3,357
Unemployment	727	732	728	727	727	727
Health Insurance	117,604	160,566	133,807	156,058	156,058	156,058
Life Insurance	150	177	170	334	334	334
TSA Exec ER Paid	5,342	7,025	7,125	5,225	5,225	5,225
Long Term Disability	1,373	1,579	1,501	1,002	1,002	1,002
FSA/HSA	2,077	5,000	4,292	9,000	9,000	9,000
TSA Classified ER Paid Health Insurance Option	400	1,200	1,800	1,200	1,200	1,200
BENEFITS	367,937	451,868	411,115	481,221	481,221	481,221
Professional Growth	-	-	-	400	400	400
Professional Instr. Services	-	225	400	-	-	-
Rental	-	2,045	3,000	3,000	3,000	3,000
Pupil Transportation	-	199	-	-	-	-
Travel - Out of District	2,510	1,423	2,571	2,200	2,200	2,200
Professional Services	583	-	500	500	500	500
Other Licensed Subs	-	223	-	-	-	-
Other Classified Subs	-	490	-	-	-	-
PURCHASED SERVICES	3,094	4,604	6,471	6,100	6,100	6,100
Supplies and Materials	1,000	1,123	3,250	3,200	3,200	3,200
SUPPLIES	1,000	1,123	3,250	3,200	3,200	3,200
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
COUNSELING	1,098,945	1,189,113	1,148,487	1,217,204	1,217,204	1,217,204



The Counseling function includes staff, services, and materials used for high school student academic guidance counseling in the Student Services Centers. FY19-20 spending is \$68k higher, 6.0%, than the prior year mainly due to PERS and other employee benefit increases. Total staffing remains flat at 12.0 FTE.

General Fund Detail Budget - 2134 Nursing

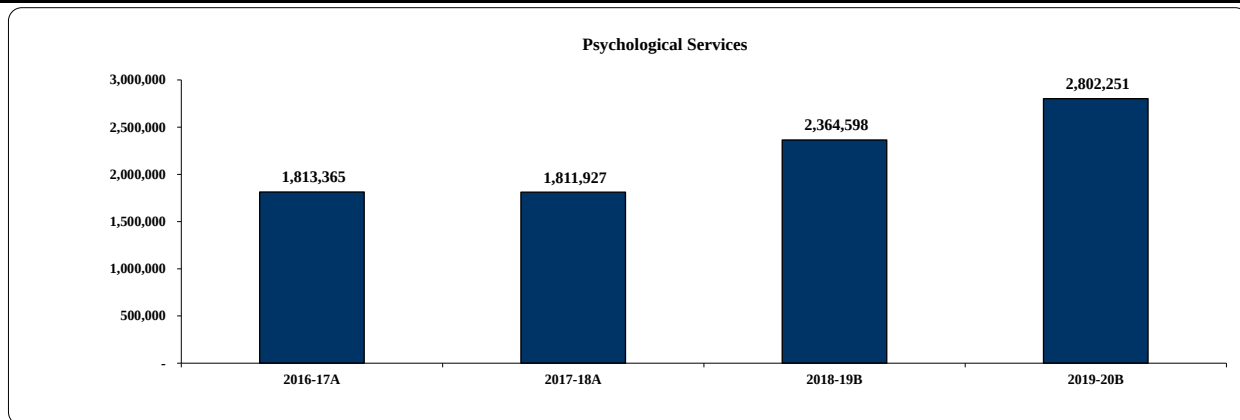
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	426,971	417,770	361,848	381,375	381,375	381,375
Classified	4,680	14,205	109,986	110,862	110,862	110,862
Licensed Temporary	245	1,735	-	-	-	-
Insurance Opt Out	200	2,400	2,199	2,199	2,199	2,199
SALARIES & WAGES	432,096	436,118	474,033	494,436	494,436	494,436
PERS	96,809	110,225	128,877	150,905	150,905	150,905
Social Security	26,165	26,598	28,028	30,345	30,345	30,345
Medicare	6,119	6,221	6,555	7,097	7,097	7,097
Workers Compensation	1,878	1,563	2,089	2,261	2,261	2,261
Unemployment	432	436	452	489	489	489
Health Insurance	55,768	54,920	76,330	81,461	81,461	81,461
Life Insurance	86	82	102	71	71	71
TSA Exec ER Paid	600	450	7,007	7,600	7,600	7,600
Long Term Disability	747	933	990	308	308	308
FSA/HSA	519	4,800	1,600	4,500	4,500	4,500
TSA Classified ER Paid Health Insurance Option	-	75	-	-	-	-
BENEFITS	189,125	206,303	252,030	285,038	285,038	285,038
Travel - In District	2,264	3,441	2,200	3,000	3,000	3,000
Travel - Out of District	-	1,240	-	-	-	-
PURCHASED SERVICES	2,264	4,681	2,200	3,000	3,000	3,000
Supplies and Materials	8,161	7,290	11,800	13,100	13,100	13,100
Non-Consumables	144	100	1,750	-	-	-
SUPPLIES	8,305	7,390	13,550	13,100	13,100	13,100
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	379	419	300	300	300	300
OTHER OBJECTS	379	419	300	300	300	300
NURSING	632,168	654,911	742,114	795,874	795,874	795,874



The FY19-20 Budget includes spending of \$0.795M, \$.054M (7.24%) higher than the FY18-19 Budget primarily due to contractual wage increases and PERS and other employee benefit increases. This function is for nursing activities, which are non-instructional, such as health assessments and treatment of minor injuries. FTE for FY19-20 remains flat to the FY18-19 Amended Budget at 8.41.

General Fund Detail Budget - 2140 Psychological Services

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	721,248	708,097	686,893	961,190	961,190	961,190
Classified	51,390	82,444	270,434	262,520	262,520	262,520
Licensed Temporary	1,444	6,253	636	636	636	636
Classified Temporary	2,000	-	6,056	1,000	1,000	1,000
Classified Overtime	10	107	-	-	-	-
Extra Duty Compensation	11,961	12,902	19,499	21,229	21,229	21,229
Insurance Opt Out	4,000	5,646	6,599	6,599	6,599	6,599
SALARIES & WAGES	792,054	815,450	990,116	1,253,173	1,253,173	1,253,173
PERS	208,465	238,914	331,171	408,663	408,663	408,663
Social Security	47,594	48,667	82,039	77,697	77,697	77,697
Medicare	11,131	11,382	19,187	18,171	18,171	18,171
Workers Compensation	3,288	2,798	6,103	5,790	5,790	5,790
Unemployment	792	816	1,323	1,253	1,253	1,253
Health Insurance	112,991	151,194	288,040	301,948	301,948	301,948
Life Insurance	171	193	365	368	368	368
TSA Exec ER Paid	4,479	7,082	15,090	11,090	11,090	11,090
Long Term Disability	1,644	2,307	2,849	2,933	2,933	2,933
FSA/HSA	3,619	7,610	8,207	8,000	8,000	8,000
TSA Classified ER Paid Health Insurance Option	900	1,625	2,460	2,500	2,500	2,500
BENEFITS	395,075	472,586	756,833	838,412	838,412	838,412
Instr'l Prog Imprvmt Svcs	-	-	-	125,000	125,000	125,000
Professional Instr. Services	626,236	516,408	617,648	558,166	558,166	558,166
Travel - In District	-	15	-	5,000	5,000	5,000
Other Licensed Subs	-	7,469	-	-	-	-
PURCHASED SERVICES	626,088	523,891	617,648	688,166	688,166	688,166
Supplies and Materials	148	-	-	20,000	20,000	20,000
Non-Consumables	-	-	-	2,500	2,500	2,500
SUPPLIES	148	-	-	22,500	22,500	22,500
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
PSYCHOLOGICAL SERVICES	1,813,365	1,811,927	2,364,598	2,802,251	2,802,251	2,802,251



The Psychological Services function provides services to students eligible for Special Education across the District. Responsibilities include activities related to testing, interpreting results, and providing psychological services to students. This function also includes staff, services, travel and supplies.

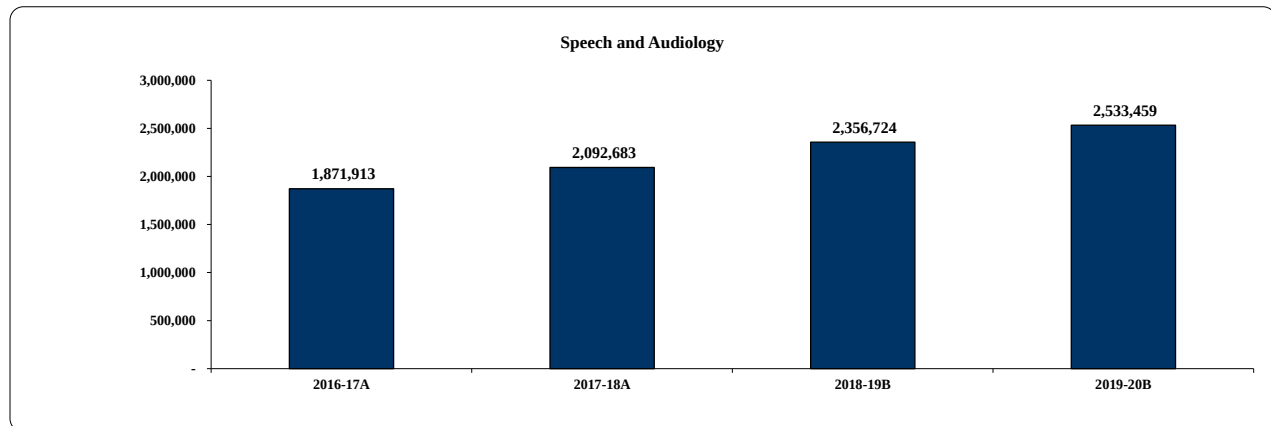
The FY19-20 Budget of \$2.8M is \$0.44M (18.5%) higher than the FY18-19 Budget primarily driven by the addition of 6.0 FTE in the GF. +3.0 FTE classified SpEd Assistants will be added to reduce the Family Solutions Contract in Professional Instructional Services. There will be a +2.0 FTE transfer from the special revenue fund for Classified check and connect employees. The Check and Connect Mentor Program is an evidence-based intervention program that pairs a trained adult mentor with students who are at-risk of dropping out of school. A +1.0 FTE Certificated position will be added to the behavior support team. \$125K was added to Instructional Program Improvement Services for professional development.

In FY18-19, the Medford School District insourced some services that were previously contracted to Family Solutions. There was an addition of 4.0 FTE for classified staff supporting challenging behavior added into this function with 70% or 2.8 FTE funded by the General Fund and 30% or 1.2 FTE (approximately \$100K) funded from the IDEA grant in function 1261. Another 7.0 FTE was added for Classified Educational Support Staff. The total General Fund staffing increase (minus the \$100K from the IDEA grant) of \$467K was slightly offset by \$223K from the decreased contract spending with Family Solutions.

Across all funds, the FTE is a total of 24.38

General Fund Detail Budget - 2150 Speech and Audiology

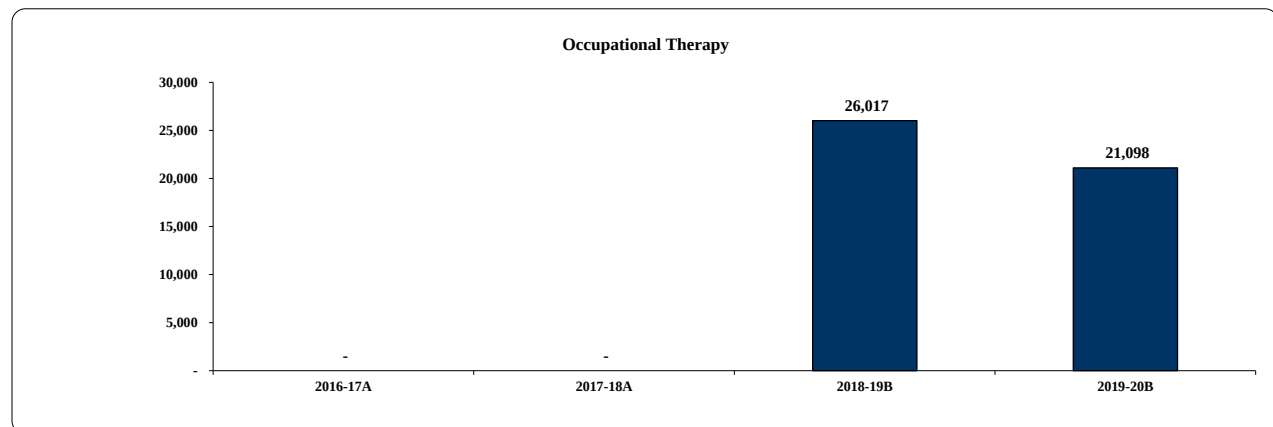
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	490,194	550,508	645,212	649,117	649,117	649,117
Classified	307,131	309,794	371,652	373,479	373,479	373,479
Licensed Temporary	589	1,078	472	472	472	472
Classified Temporary	2,972	-	-	-	-	-
Classified Overtime	12	463	-	-	-	-
Extra Duty Compensation	12,464	14,293	10,849	11,994	11,994	11,994
Insurance Opt Out	-	-	-	-	-	-
SALARIES & WAGES	813,363	876,136	1,028,185	1,035,062	1,035,062	1,035,062
PERS	194,553	216,372	243,435	336,685	336,685	336,685
Social Security	48,745	51,244	56,763	64,174	64,174	64,174
Medicare	11,400	12,246	13,275	15,008	15,008	15,008
Workers Compensation	3,379	2,995	4,230	4,782	4,782	4,782
Unemployment	813	876	916	1,035	1,035	1,035
Health Insurance	209,787	215,584	238,277	288,920	288,920	288,920
Life Insurance	233	223	241	411	411	411
TSA Exec ER Paid	7,781	8,500	8,650	7,000	7,000	7,000
Long Term Disability	1,507	2,069	1,805	1,883	1,883	1,883
FSA/HSA	3,436	5,280	10,547	6,000	6,000	6,000
TSA Classified ER Paid Health Insurance Option	4,800	5,520	5,400	6,000	6,000	6,000
BENEFITS	486,434	520,909	583,539	731,898	731,898	731,898
Instr'l Prog Imprvmt Svc	-	-	-	7,500	7,500	7,500
Professional Instr. Services	572,117	695,637	745,000	750,000	750,000	750,000
PURCHASED SERVICES	572,117	695,637	745,000	757,500	757,500	757,500
Supplies and Materials	-	-	-	5,500	5,500	5,500
Non-Consumables	-	-	-	3,500	3,500	3,500
SUPPLIES	-	-	-	9,000	9,000	9,000
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
SPEECH AND AUDIOLOGY	1,871,913	2,092,683	2,356,724	2,533,459	2,533,459	2,533,459



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 for online speech and language services. The FY19-20 Budget of \$2.5M is \$176K (7.5%) higher than the FY18-19 Budget primarily driven by contractual wage increases and PERS and other employee benefits. Staffing and contracted services fluctuates based on the ability to recruit qualified staff. Staffing for FY19-20 is 19.5 FTE across all funds.

General Fund Detail Budget - 2160 Occupational Therapy/Autism Spectrum

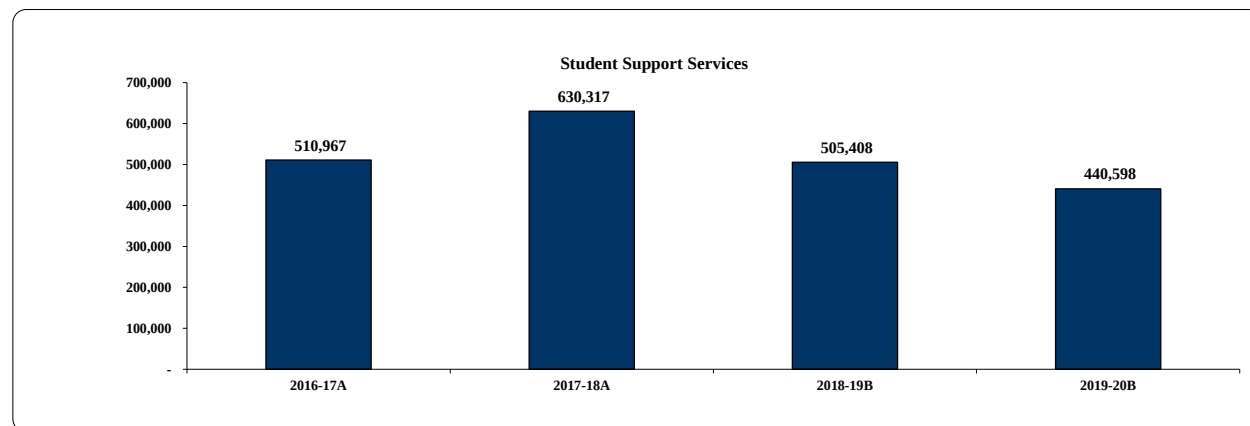
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified	-	-	17,500	13,766	13,766	13,766
SALARIES & WAGES	-	-	17,500	13,766	13,766	13,766
PERS	-	-	4,575	3,760	3,760	3,760
Social Security	-	-	1,168	854	854	854
Medicare	-	-	273	200	200	200
Workers Compensation	-	-	87	64	64	64
Unemployment	-	-	14	14	14	14
Health Insurance	-	-	2,400	2,441	2,441	2,441
BENEFITS	-	-	8,517	7,331	7,331	7,331
PURCHASED SERVICES	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
SPEECH AND AUDIOLOGY	-	-	26,017	21,098	21,098	21,098



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 2.44. There was been a shift of 0.44 FTE from the special revenue fund to the general fund in FY18-19.

General Fund Detail Budget - 2190 Student Support Services

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	69,639	73,190	-	-	-	-
Classified	85,162	118,677	92,225	88,562	88,562	88,562
Administrators Salaries	123,100	124,279	125,470	134,437	134,437	134,437
Licensed Temporary	-	10,153	36	36	36	36
Classified Temporary	1,537	2,695	1,587	1,587	1,587	1,587
Classified Overtime	96	7,956	8,000	8,024	8,024	8,024
Extra Duty Compensation	1,614	1,643	1,614	2,793	2,793	2,793
Insurance Opt Out	1,558	2,488	-	-	-	-
SALARIES & WAGES	282,706	341,081	228,932	235,439	235,439	235,439
PERS	67,739	95,174	108,914	68,394	68,394	68,394
Social Security	16,997	20,102	26,363	14,100	14,100	14,100
Medicare	3,976	4,701	6,165	3,298	3,298	3,298
Workers Compensation	1,866	1,222	1,964	1,051	1,051	1,051
Unemployment	286	337	425	227	227	227
Health Insurance	67,342	64,728	90,207	34,940	34,940	34,940
Life Insurance	125	144	178	71	71	71
TSA Exec ER Paid	8,592	12,475	12,968	9,900	9,900	9,900
Long Term Disability	443	412	856	879	879	879
FSA/HSA	2,299	1,210	3,446	1,500	1,500	1,500
TSA Classified ER Paid Health Insurance Option	2,807	2,153	8,894	1,000	1,000	1,000
BENEFITS	172,472	202,658	260,381	135,359	135,359	135,359
Professional Instr. Services	100	2,830	-	-	-	-
Rental	-	-	5,000	6,000	6,000	6,000
Travel - Out of District	1,349	4,204	-	2,000	2,000	2,000
Tuition	-	-	-	18,000	18,000	18,000
Legal	47,817	10,052	10,000	10,000	10,000	10,000
Professional Services	250	3,500	-	-	-	-
Other Licensed Subs	-	14,045	-	-	-	-
Other Classified Subs	-	14,724	-	-	-	-
PURCHASED SERVICES	49,518	49,355	15,000	36,000	36,000	36,000
Supplies and Materials	2,503	9,518	-	32,700	32,700	32,700
Periodicals	500	-	500	500	500	500
Non-Consumables	2,674	595	-	-	-	-
Hardware Under \$5000	-	26,515	-	-	-	-
SUPPLIES	5,677	36,628	500	33,200	33,200	33,200
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	595	595	595	600	600	600
OTHER OBJECTS	595	595	595	600	600	600
STUDENT SUPPORT SERVICES	510,967	630,317	505,408	440,598	440,598	440,598

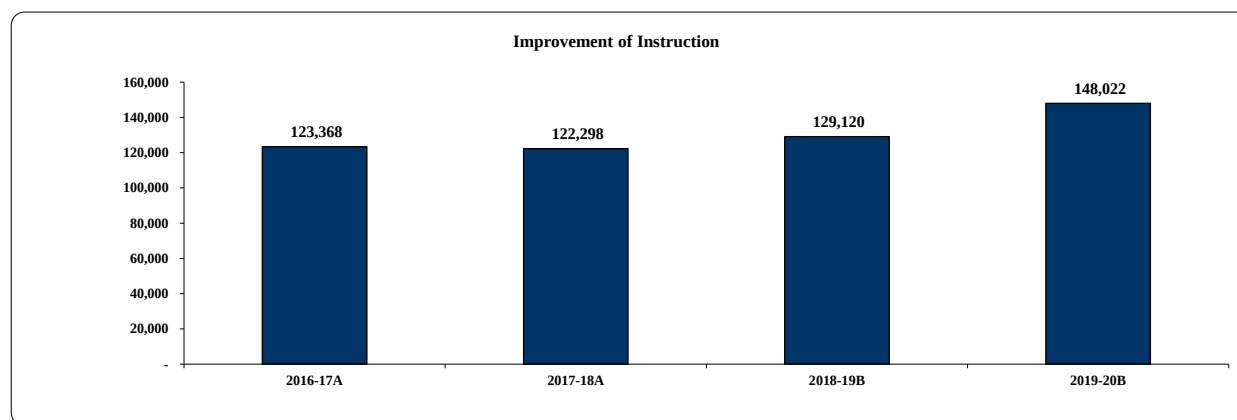


This function provides Special Education support services across the District. Activities include the direction and management of all student service programs, including Special Education, Nursing, Section 504, and other intervention programs. The FY19-20 Budget of \$0.44M is -\$65K (-12.8%) lower than the FY18-19 budget. Total staffing is 5.03 FTE for FY19-20 compared to 11.44 FTE for FY18-19. This decrease is due to reclassing staff to other functions, shifting resources where there is need for that particular year. There is an increase of \$18k in tuition for SLP scholarships.

This budget contains the elimination of 1.0 FTE Certificated and the addition of 1.0 FTE Manager with a \$46K dollar increase in salaries and benefits. The 1.0 FTE Certificated position might ultimately be eliminated from a different department to fill this need.

General Fund Detail Budget - 2211 Improvement of Instruction

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	3,750	-	-	-	-	-
Classified	18,206	19,228	19,989	30,204	30,204	30,204
Administrators Salaries	57,531	58,086	58,346	59,778	59,778	59,778
Classified Temporary	2,924	-	-	-	-	-
Classified Overtime	-	95	-	-	-	-
SALARIES & WAGES	82,411	77,408	78,335	89,982	89,982	89,982
PERS	18,276	20,909	21,445	26,565	26,565	26,565
Social Security	4,701	4,648	4,857	5,579	5,579	5,579
Medicare	1,152	1,087	1,136	1,305	1,305	1,305
Workers Compensation	364	284	362	393	393	393
Unemployment	82	77	78	85	85	85
Health Insurance	12,461	14,055	14,971	16,499	16,499	16,499
Life Insurance	45	50	93	28	28	28
TSA Exec ER Paid	300	300	900	-	-	-
Long Term Disability	163	43	172	182	182	182
FSA/HSA	628	620	1,490	1,000	1,000	1,000
TSA Classified ER Paid Health Insurance Option	880	900	748	748	748	748
BENEFITS	39,052	42,973	46,251	52,383	52,383	52,383
Travel - In District	25	-	50	50	50	50
Travel - Out of District	32	724	250	250	250	250
Professional Services	-	-	100	100	100	100
PURCHASED SERVICES	56	731	400	400	400	400
Supplies and Materials	23	184	2,000	2,000	2,000	2,000
Textbooks	837	59	1,000	1,000	1,000	1,000
Non-Consumables	55	-	-	55	55	55
Software	-	-	200	200	200	200
Hardware Under \$5000	-	-	-	1,068	1,068	1,068
SUPPLIES	915	243	3,200	4,323	4,323	4,323
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	934	943	934	934	934	934
OTHER OBJECTS	934	943	934	934	934	934
IMPROV. OF INSTRUCTION	123,368	122,298	129,120	148,022	148,022	148,022



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 is \$148K, or \$19K higher in FY19-18 compared to FY18-19, mainly due to contractual wage increases and PERS and other employee benefit increases.

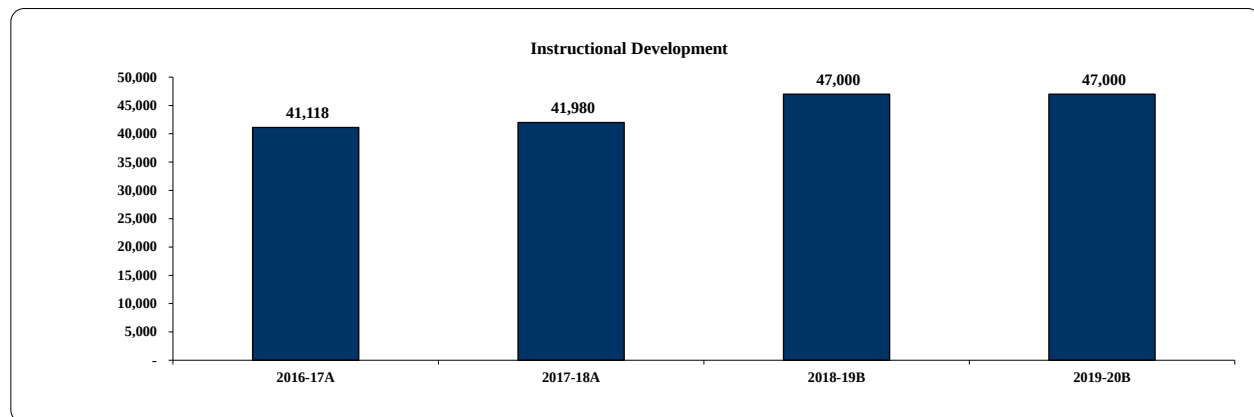
Direct Administration – Includes 0.5 FTE of Federal Program’s Supervisor salary plus benefits.

Administrative Support – Includes 0.5 FTE of Federal Program’s Office Assistant salary plus benefits.

There is additional staffing of 0.5 FTE in special revenue funds for a Teacher Instructional Coach.

General Fund Detail Budget - 2212 Instructional Development

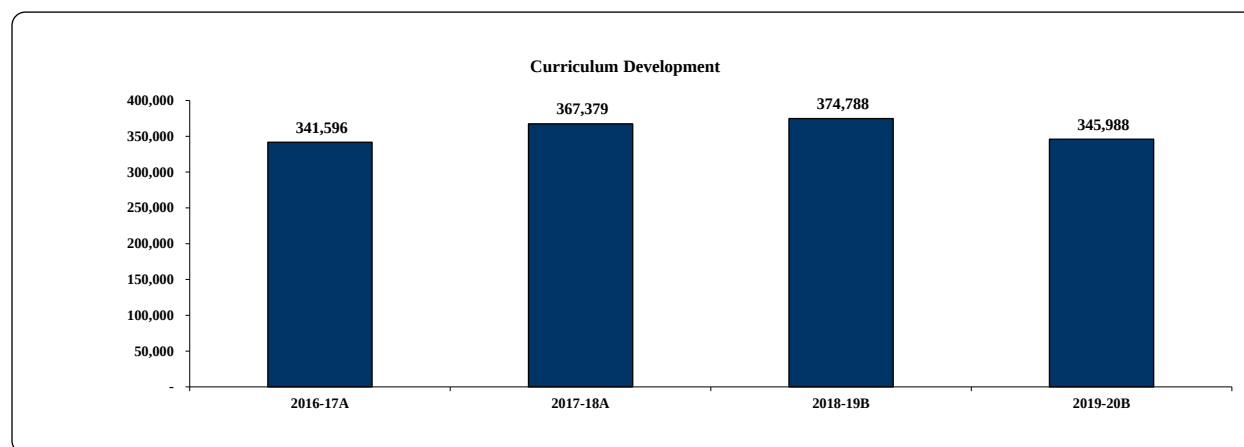
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified Temporary	-	642	-	-	-	-
SALARIES & WAGES	-	642	-	-	-	-
Social Security/Medicare	-	40	-	-	-	-
Medicare	-	9	-	-	-	-
Workers Compensation	-	1	-	-	-	-
Unemployment	-	1	-	-	-	-
BENEFITS	-	51	-	-	-	-
Professional Growth	31,118	31,058	35,000	35,000	35,000	35,000
Professional Instr. Services	10,000	10,000	12,000	12,000	12,000	12,000
Other Classified Subs	-	230	-	-	-	-
PURCHASED SERVICES	41,118	41,287	47,000	47,000	47,000	47,000
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
INSTRUCTIONAL DEVELOPMENT	41,118	41,980	47,000	47,000	47,000	47,000



This function is for activities to assist teachers and administrators for the effective use of adopted curriculum materials. Per the Medford Education Association (MEA) Collective Bargaining Agreement, all bargaining unit members are allocated \$50 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 is no FTE in this function.

General Fund Detail Budget - 2213 Curriculum Development

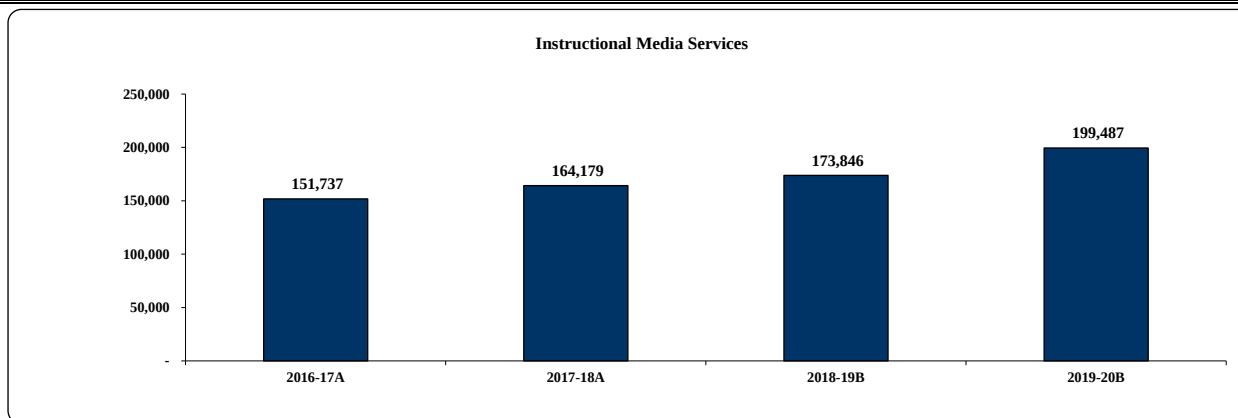
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified	47,970	49,254	51,867	59,225	59,225	59,225
Licensed Temporary	97,646	67,250	75,000	75,000	75,000	75,000
Classified Temporary	36,134	14,641	56,361	56,361	56,361	56,361
Classified Overtime	2,272	2,537	1,160	1,160	1,160	1,160
SALARIES & WAGES	184,022	133,682	184,389	191,747	191,747	191,747
PERS	43,084	38,104	33,932	36,253	36,253	36,253
Social Security	11,067	7,997	13,292	11,578	11,578	11,578
Medicare	2,588	1,870	3,109	2,708	2,708	2,708
Workers Compensation	1,627	572	990	863	863	863
Unemployment	182	133	214	187	187	187
Health Insurance	19,890	19,875	22,533	17,338	17,338	17,338
Life Insurance	16	14	14	14	14	14
TSA Exec ER Paid	1,143	978	600	600	600	600
Long Term Disability	577	100	114	113	113	113
FSA/HSA	-	1,625	1,600	-	-	-
TSA Classified ER Paid Health Insurance Option	642	617	600	600	600	600
BENEFITS	80,816	71,885	77,000	70,254	70,254	70,254
Instr'l Program Improvement Svcs	-	-	-	2,988	2,988	2,988
Professional Growth	-	1,690	-	-	-	-
Professional Instr. Services	614	-	10,000	-	-	-
Travel - In District	-	-	1,000	12,000	12,000	12,000
Travel - Out of District	9,572	3,861	10,000	10,000	10,000	10,000
Professional Services	2,431	-	1,000	1,000	1,000	1,000
PURCHASED SERVICES	12,618	5,599	22,000	25,988	25,988	25,988
Supplies and Materials	11,192	14,493	35,500	12,000	12,000	12,000
Textbooks	164	5,998	-	15,000	15,000	15,000
Library Books	-	2,022	-	-	-	-
Non-Consumables	221	1,664	100	100	100	100
Software	51,200	126,000	50,000	30,000	30,000	30,000
Hardware	920	-	5,000	-	-	-
SUPPLIES	63,697	150,176	90,600	57,100	57,100	57,100
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	444	6,037	800	900	900	900
OTHER OBJECTS	444	6,037	800	900	900	900
CURRICULUM DEVELOPMENT	341,596	367,379	374,788	345,988	345,988	345,988



This function supports District initiatives for the improvement of instruction through ongoing curriculum development. FY19-20 spending is \$0.35M, a -\$0.028M (-7.68%) decrease over the FY18-19 Budget. This function fluctuates from year to year based on the specific curriculum needs. There is an extra \$15K to purchase textbooks for AP adoptions that are not in the regular curriculum budget. This function had a \$50K hosting fee with Houghton Mifflin Harcourt (HMH), which is decreasing to \$30K due to a switch from paying for unlimited licenses to paying for licenses actually used, which will save the District some money. Staffing for FY19-20 is equal to current staffing at 1.0 FTE.

General Fund Detail Budget - 2221 Instructional Media Center Services

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified	36,598	37,346	38,388	51,791	51,791	51,791
Classified Temporary	1,000	2,258	10,000	5,000	5,000	5,000
Classified Overtime	8	1,451	-	-	-	-
SALARIES & WAGES	37,606	41,055	48,388	56,791	56,791	56,791
PERS	8,814	11,279	11,144	15,078	15,078	15,078
Social Security	2,247	2,498	2,380	3,211	3,211	3,211
Medicare	526	584	557	751	751	751
Workers Compensation	175	186	177	239	239	239
Unemployment	38	41	38	52	52	52
Health Insurance	7,853	6,504	8,464	19,868	19,868	19,868
Life Insurance	15	14	14	28	28	28
TSA Exec ER Paid	600	600	600	600	600	600
Long Term Disability	195	84	84	168	168	168
FSA/HSA	-	-	-	1,001	1,001	1,001
TSA Classified ER Paid Health Insurance Option Health	600	396	600	600	600	600
BENEFITS	21,062	22,187	24,059	41,597	41,597	41,597
Travel - In District	1,211	934	1,000	1,000	1,000	1,000
Travel - Out of District	416	-	1,000	1,000	1,000	1,000
Professional Services	-	1,000	3,450	3,400	3,400	3,400
Other Classified Subs	-	918	-	-	-	-
PURCHASED SERVICES	1,627	2,852	5,450	5,400	5,400	5,400
Supplies and Materials	16,146	11,801	15,000	5,000	5,000	5,000
Textbooks	-	491	-	-	-	-
Library Books	26,894	25,724	30,000	30,000	30,000	30,000
Periodicals	357	408	500	500	500	500
Non-Consumables	1,329	-	250	-	-	-
Software	42,843	56,382	50,000	60,000	60,000	60,000
Hardware	3,752	3,096	-	-	-	-
SUPPLIES	91,320	97,900	95,750	95,500	95,500	95,500
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	122	185	200	200	200	200
OTHER OBJECTS	122	185	200	200	200	200
INSTRUCTIONAL MEDIA SEERVICES	151,737	164,179	173,846	199,487	199,487	199,487

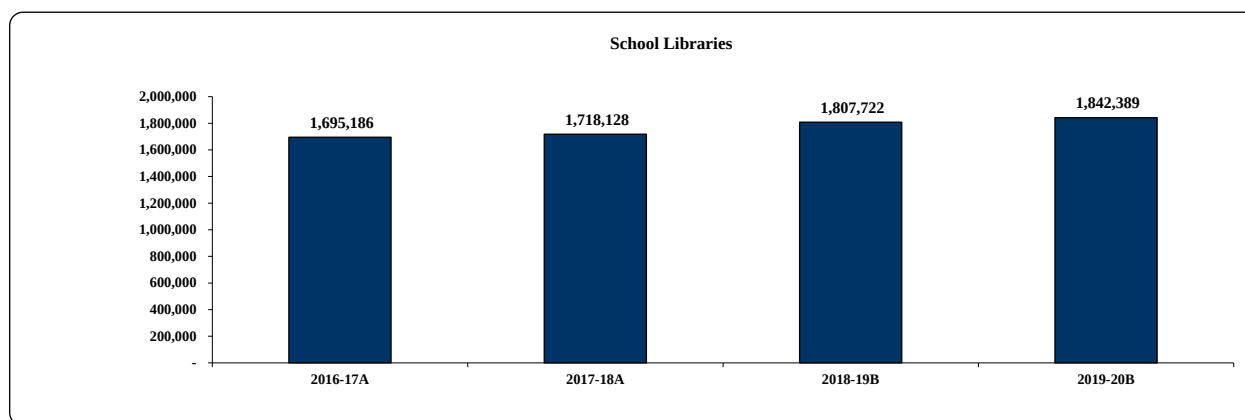


Instructional Media Center Services is for activities involved in the direction and management of educational media services used by teachers. This includes hardware, software, online and other distance learning resources and printed materials. Staffing for the Instructional Media Center (IMC) is 1.47, which includes an additional .47 FTE Book Processor. This additional part-time employee will replace half of the \$10k of temporary labor from the prior years.

The hiring of a part time position to support the unprocessed library materials will be very beneficial to library services. Over the last two years, we have utilized temporary staffing (\$10k) to support processing of incoming library materials. Incoming books are barcoded, added to the digital library catalog, and then labeled so they are "shelf ready." They are also covered in protective materials that significantly increase their usability and shelf life. It takes approximately 15 minutes to process a book from start to finish. Annually we add approximately 12,000 new books to our school libraries in the elementary alone. It is necessary to have a book processor on staff to prepare these items for circulation in our libraries. The work of the book processor has an ancillary effect on the productivity of our media techs and the streamlining of tech support in the schools. Media Techs will no longer need to manage book processing functions and will have more time for other more critical duties such as tech support and library media support for teachers and students.

General Fund Detail Budget - 2222 School Libraries

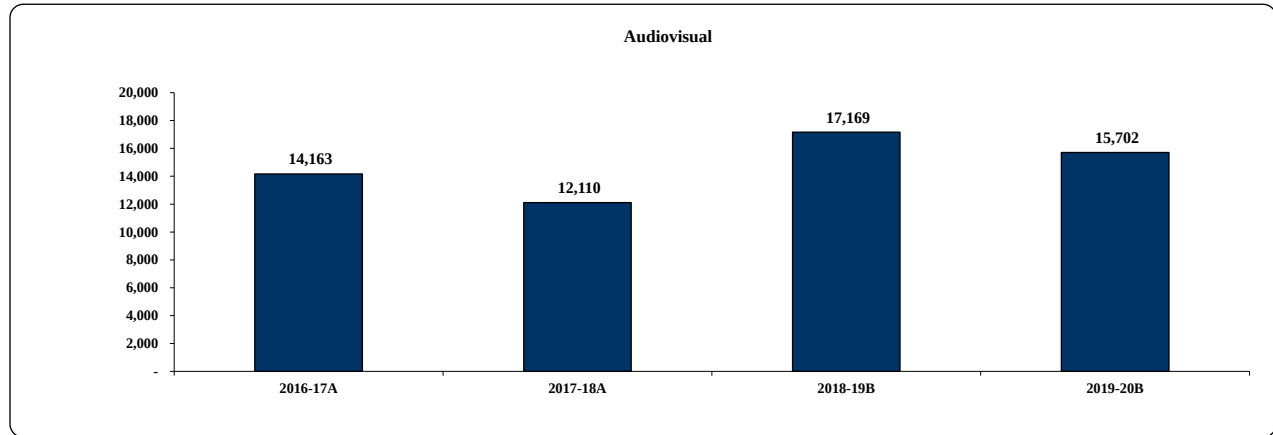
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	333,890	318,536	325,543	337,371	337,371	337,371
Classified	563,292	554,847	590,094	579,634	579,634	579,634
Licensed Substitutes	-	178	-	-	-	-
Classified Substitutes	5,850	-	-	-	-	-
Licensed Temporary	815	1,307	557	557	557	557
Classified Temporary	6,000	6,419	220	220	220	220
Classified Overtime	3,047	8,122	6,148	6,138	6,138	6,138
Extra Duty Compensation	-	1,375	-	-	-	-
Insurance Opt Out	4,800	2,400	6,399	6,399	6,399	6,399
SALARIES & WAGES	917,694	893,185	928,960	930,319	930,319	930,319
PERS	221,435	247,605	271,677	304,434	304,434	304,434
Social Security	55,120	54,016	57,688	57,773	57,773	57,773
Medicare	12,891	12,633	13,492	13,511	13,511	13,511
Workers Compensation	4,574	3,223	4,299	4,305	4,305	4,305
Unemployment	918	893	930	932	932	932
Health Insurance	281,188	293,167	309,887	323,217	323,217	323,217
Life Insurance	304	302	312	312	312	312
TSA Exec ER Paid	10,893	16,539	10,800	12,600	12,600	12,600
Long Term Disability	1,600	2,071	1,996	1,736	1,736	1,736
125 Plan Ins Opt Out	5,419	11,100	16,747	7,000	7,000	7,000
TSA Classified ER Paid Health Insurance Option Health	9,627	8,511	5,918	4,800	4,800	4,800
BENEFITS	603,968	650,060	693,745	730,620	730,620	730,620
Travel - Out of District	105	-	500	500	500	500
Other Licensed Subs	-	1,362	-	-	-	-
Other Classified Subs	-	769	1,500	1,500	1,500	1,500
PURCHASED SERVICES	105	2,130	2,000	2,000	2,000	2,000
Supplies and Materials	23,125	16,020	22,350	22,450	22,450	22,450
Textbooks	(15)	1,874	-	-	-	-
Library Books	69,094	73,211	66,426	69,250	69,250	69,250
Periodicals	6,474	6,724	6,960	6,300	6,300	6,300
Non-Consumables	1,622	-	3,300	1,000	1,000	1,000
Software	6,387	5,859	6,250	5,400	5,400	5,400
Accelerated Reader Software	66,450	68,914	77,381	74,700	74,700	74,700
Hardware Under \$5000	-	-	250	250	250	250
SUPPLIES	173,139	172,602	182,917	179,350	179,350	179,350
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	280	150	100	100	100	100
OTHER OBJECTS	280	150	100	100	100	100
SCHOOL LIBRARIES	1,695,186	1,718,128	1,807,722	1,842,389	1,842,389	1,842,389



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. FY19-20 Budget spending is \$1.84M, up \$35K (1.9%) from the FY18-19 Budget, mainly due to contractual wage and PERS and other employee benefit increases and minor fluctuations due to spending trends. Staffing remains equal to prior year for FY19-20 at 22.35 FTE.

General Fund Detail Budget - 2223 Audiovisual

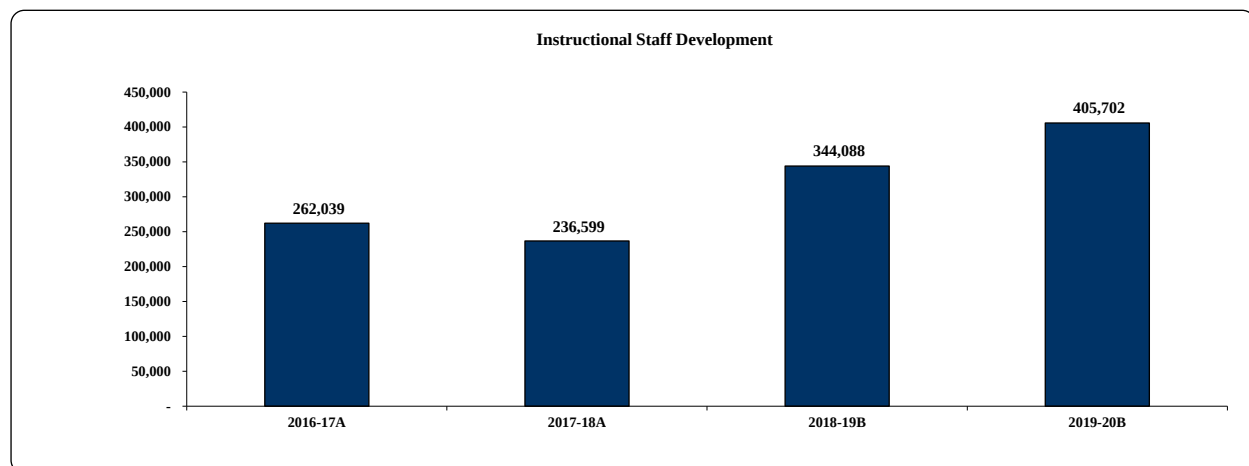
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-
Supplies and Materials	5,884	3,539	5,800	6,100	6,100	6,100
Non-Consumables	5,461	6,242	3,400	2,802	2,802	2,802
Hardware Under \$5000	2,818	2,274	7,969	6,800	6,800	6,800
SUPPLIES	14,163	12,099	17,169	15,702	15,702	15,702
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	11	-	-	-	-
AUDIOVISUAL	14,163	12,110	17,169	15,702	15,702	15,702



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

General Fund Detail Budget - 2240 Instructional Staff Development

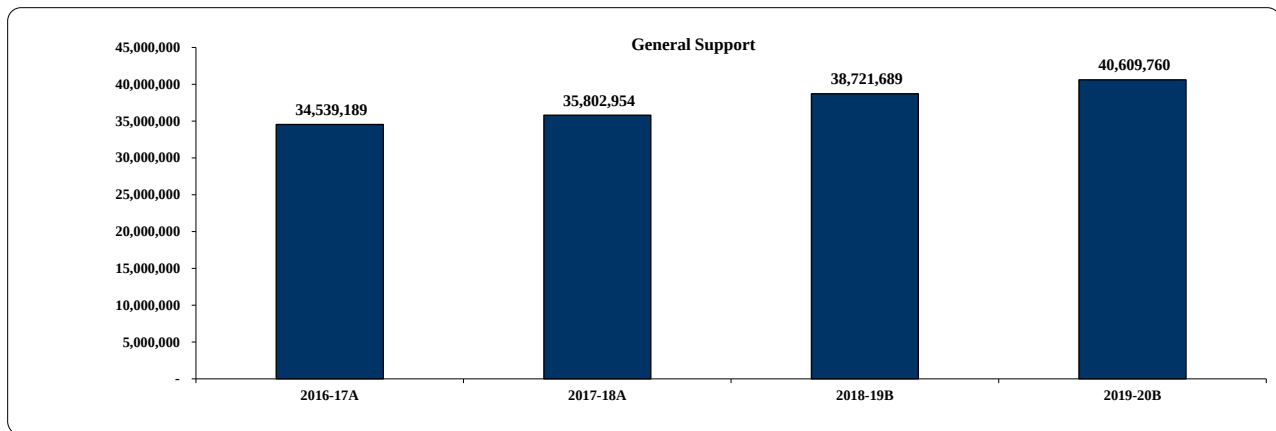
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	72,862	51,310	50,540	60,307	60,307	60,307
Administrators Salaries	-	-	105,000	109,826	109,826	109,826
Licensed Substitutes	43,424	446	-	-	-	-
Classified Substitutes	2,229	-	-	-	-	-
Licensed Temporary	62,106	63,666	46,074	46,074	46,074	46,074
Classified Temporary	1,131	8,604	808	808	808	808
Classified Overtime	-	56	227	227	227	227
SALARIES & WAGES	181,820	124,082	202,649	217,242	217,242	217,242
PERS	30,044	22,463	36,359	56,264	56,264	56,264
Social Security	11,081	7,581	13,141	15,596	15,596	15,596
Medicare	2,591	1,773	3,073	3,647	3,647	3,647
Workers Compensation	742	791	979	1,162	1,162	1,162
Unemployment	181	124	212	252	252	252
Health Insurance	11,924	12,993	28,767	37,657	37,657	37,657
Life Insurance	15	13	28	28	28	28
TSA Exec ER Paid	64	46	1,601	-	-	-
Long Term Disability	318	174	278	354	354	354
FSA/HSA	13	-	-	-	-	-
TSA Classified ER Paid Health Insurance Option Health	3	20	-	-	-	-
BENEFITS	56,976	45,978	84,439	114,959	114,959	114,959
Professional Instr. Services	11,922	7,159	12,000	15,000	15,000	15,000
Travel - In District	151	165	200	200	200	200
Travel - Out of District	554	296	1,000	8,000	8,000	8,000
Professional Services	6,918	1,153	2,000	2,000	2,000	2,000
Other Licensed Subs	-	48,217	33,000	33,000	33,000	33,000
Other Classified Subs	-	2,809	1,300	1,300	1,300	1,300
PURCHASED SERVICES	19,545	59,824	49,500	59,500	59,500	59,500
Supplies and Materials	2,744	5,221	6,000	9,000	9,000	9,000
SUPPLIES	2,744	5,221	6,000	9,000	9,000	9,000
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	955	1,495	1,500	5,000	5,000	5,000
OTHER OBJECTS	955	1,495	1,500	5,000	5,000	5,000
INSTR. STAFF DEVELOPMENT	262,039	236,599	344,088	405,702	405,702	405,702



This function supports activities designed to train licensed and non-licensed staff in the use of District curriculum materials to increase the understanding of best teaching practices and to support other strategies to improve instruction. The FY19-20 Budget of \$0.4M is up \$61K (17.9%) due primarily to the adjustment of staffing to insource duties previously performed by SOESD in FY18-19. Staffing for FY19-20 remains equal to the prior year at 2.0 FTE.

General Fund Expenditures - General Support Functions

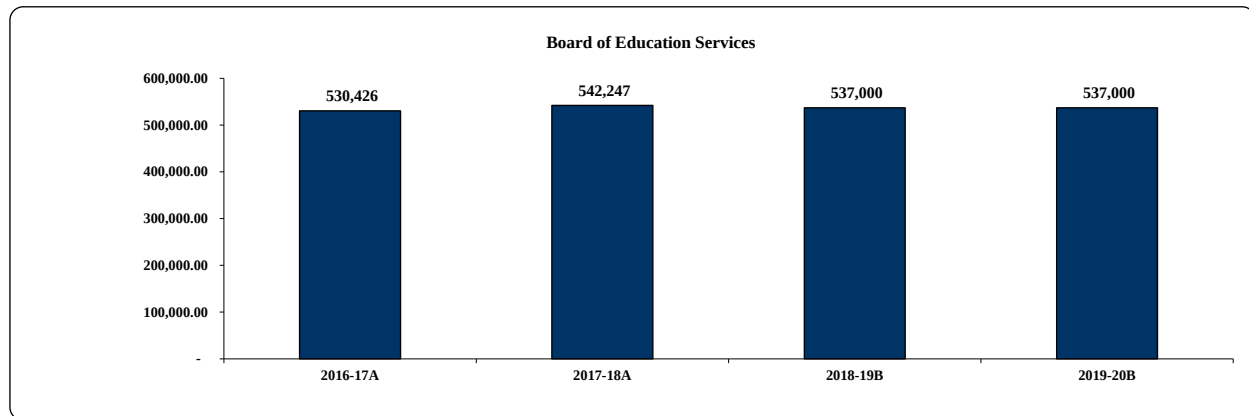
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Board of Education	530,426	542,247	537,000	537,000	537,000	537,000
Office of Superintendent	1,196,960	1,279,482	1,463,204	1,429,178	1,429,178	1,429,178
Office of the Educational Director	828,843	694,828	713,195	776,235	776,235	776,235
Secondary Athletics	4,400	116	-	-	-	-
Office of the Principal	7,814,802	8,025,599	8,667,233	9,111,492	9,111,492	9,111,492
Business Services	633,265	684,393	770,366	777,772	777,772	777,772
Other Fiscal Services	110,897	42,630	46,531	40,531	40,531	40,531
Custodial	4,357,426	4,613,272	4,968,141	5,231,596	5,231,596	5,231,596
Maintenance Services	5,890,969	6,198,356	6,568,692	6,899,362	6,899,362	6,899,362
Vehicle Maintenance	135,425	157,266	110,000	110,000	110,000	110,000
Building Security	65,198	57,545	57,000	82,000	82,000	82,000
Student Transportation	4,661,664	5,658,117	5,932,500	6,110,475	6,110,475	6,110,475
Purchasing and Distribution	616,770	653,515	665,219	708,556	708,556	708,556
Printing and Publishing	231,783	247,781	245,935	267,769	267,769	267,769
Human Resources	818,040	870,089	1,016,886	1,123,459	1,123,459	1,123,459
Information Technology	673,704	914,969	1,183,604	1,006,630	1,006,630	1,006,630
Network and Telecommunications	3,859,076	3,668,888	3,873,650	4,469,800	4,469,800	4,469,800
Early Retirement	2,109,540	1,493,862	1,902,532	1,927,906	1,927,906	1,927,906
GENERAL SUPPORT	34,539,189	35,802,954	38,721,689	40,609,760	40,609,760	40,609,760



The FY19-20 Budget for the General Support functions is \$40.6M, up \$1.89M (4.89%) from the FY18-19 Budget. Staffing across all funds for FY19-20 is 236.22, which is up 3.0 FTE from the current staffing of 233.22. The increased FTE are as follows: an increase of 2.0 FTE in 2661, Information Technology for +1.0 IT Analyst II and a +1.0 transfer from Special Revenue Measure 98 funds (1131). There is also a +1.0 FTE increase in 2669, Network and Telecommunication Services for a Helpdesk Supervisor. Spending variances compared to the FY18-19 Budget for each function are described in the following pages.

General Fund Detail Budget - 2310 Board of Education Services

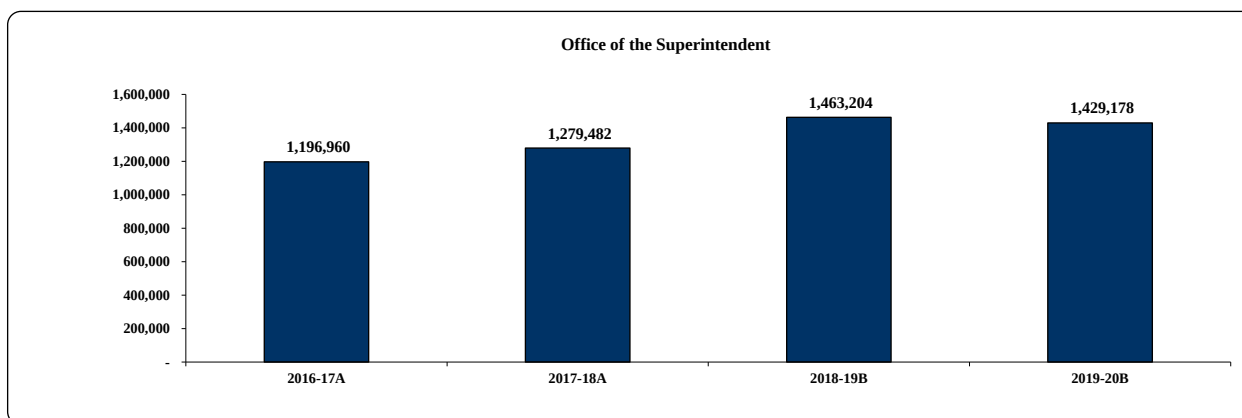
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Travel - In District	1,382	150	1,500	1,000	1,000	1,000
Travel - Out of District	12,644	17,323	15,000	18,000	18,000	18,000
Advertising	86	912	-	-	-	-
Audit	35,200	36,000	36,500	38,000	38,000	38,000
Legal	57,537	122,077	60,000	60,000	60,000	60,000
Negotiations	1,824	-	7,500	5,000	5,000	5,000
Elections	20,954	9,000	10,000	10,000	10,000	10,000
Professional Services	1,615	5,975	2,500	2,500	2,500	2,500
PURCHASED SERVICES	131,241	191,437	133,000	134,500	134,500	134,500
Supplies and Materials	7,901	8,865	7,000	5,500	5,500	5,500
SUPPLIES	7,901	8,865	7,000	5,500	5,500	5,500
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	33,804	9,571	27,000	27,000	27,000	27,000
Liability Insurance	352,480	332,374	360,000	360,000	360,000	360,000
Legal Settlements	5,000	-	10,000	10,000	10,000	10,000
OTHER OBJECTS	391,284	341,945	397,000	397,000	397,000	397,000
BOARD OF EDUCATION SERVICES	530,426	542,247	537,000	537,000	537,000	537,000



This function includes expenses for policy development, audits, legal services, elections, dues, liability insurance and other responsibilities of the governing body. FY19-20 spending remains equal to the current year.

General Fund Detail Budget - 2321 Office of the Superintendent

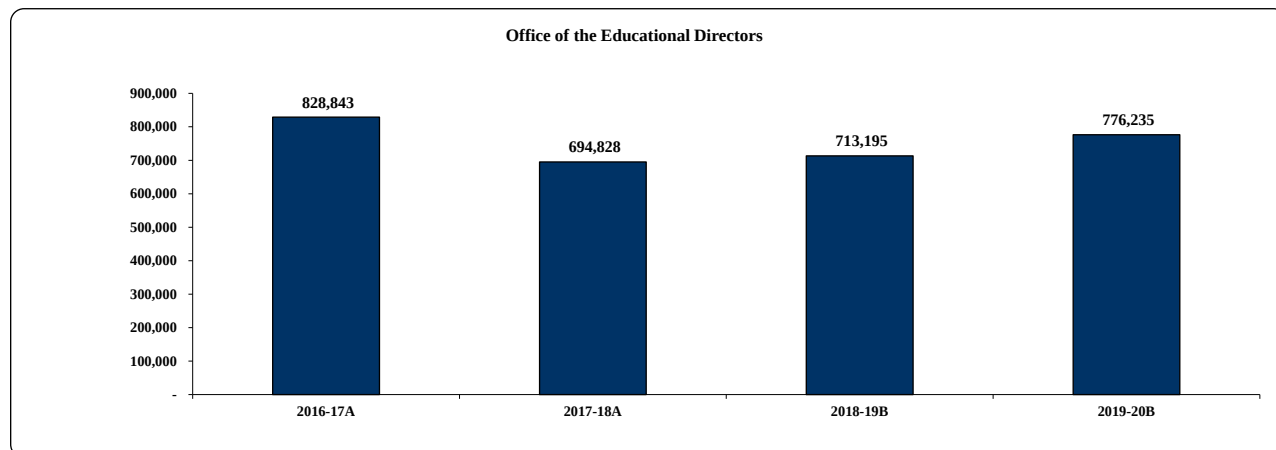
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified	159,572	169,319	178,611	187,039	187,039	187,039
Administrators Salaries	603,672	616,385	631,992	648,407	648,407	648,407
Classified Substitutes	632	1,062	-	-	-	-
Classified Temporary	5,246	9,069	4,102	4,102	4,102	4,102
Classified Overtime	1,789	1,026	672	672	672	672
Extra Duty Compensation	-	-	-	-	-	-
SALARIES & WAGES	770,911	796,861	815,377	840,220	840,220	840,220
PERS	152,912	198,577	206,328	248,755	248,755	248,755
Social Security	39,173	41,097	51,297	52,094	52,094	52,094
Medicare	11,018	11,277	11,997	12,183	12,183	12,183
Workers Compensation	3,431	2,984	3,822	3,882	3,882	3,882
Unemployment	771	797	827	840	840	840
Health Insurance	114,096	108,957	140,160	140,956	140,956	140,956
Life Insurance	361	354	358	99	99	99
TSA-Employer Paid	13,961	14,195	10,990	10,740	10,740	10,740
Long Term Disability	1,280	343	1,783	1,297	1,297	1,297
FSA/HSA	2,615	4,000	2,667	4,500	4,500	4,500
TSA Classified ER Paid Health Insurance Option Health	3,740	3,780	6,196	4,961	4,961	4,961
BENEFITS	343,359	386,362	436,427	480,308	480,308	480,308
Professional Growth	-	6,225	-	7,500	7,500	7,500
Travel - In District	129	1,378	1,500	1,250	1,250	1,250
Travel - Out of District	13,109	20,969	20,000	20,000	20,000	20,000
Postage	9,029	12,107	10,000	12,000	12,000	12,000
Advertising	3,355	57	2,000	2,500	2,500	2,500
Legal	21,984	-	20,000	20,000	20,000	20,000
Professional Services	14,002	22,147	130,000	30,000	30,000	30,000
Other Classified Subs	-	-	12,000	-	-	-
PURCHASED SERVICES	61,608	62,883	195,500	93,250	93,250	93,250
Supplies and Materials	15,546	22,915	8,000	8,000	8,000	8,000
Periodicals	391	331	400	400	400	400
Software	10	-	-	-	-	-
Hardware	-	-	1,000	500	500	500
SUPPLIES	15,947	23,246	9,400	8,900	8,900	8,900
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	5,135	10,131	6,500	6,500	6,500	6,500
OTHER OBJECTS	5,135	10,131	6,500	6,500	6,500	6,500
SUPERINTENDENT'S OFFICE	1,196,960	1,279,482	1,463,204	1,429,178	1,429,178	1,429,178



This function includes services, supplies, travel, postage, materials and staff to support the Superintendent's office. The FY19-20 budgeted spending is \$1.4M, -\$34K (-2.3%) lower than the FY18-19 budget. There is an increase in contractual wages and associated employee benefits. This is offset by the reduction of professional services, which is a reduction of the John Watt Associates contract and a reduction in purchases of signs and brochures. Staffing remains flat at 6.75 FTE.

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

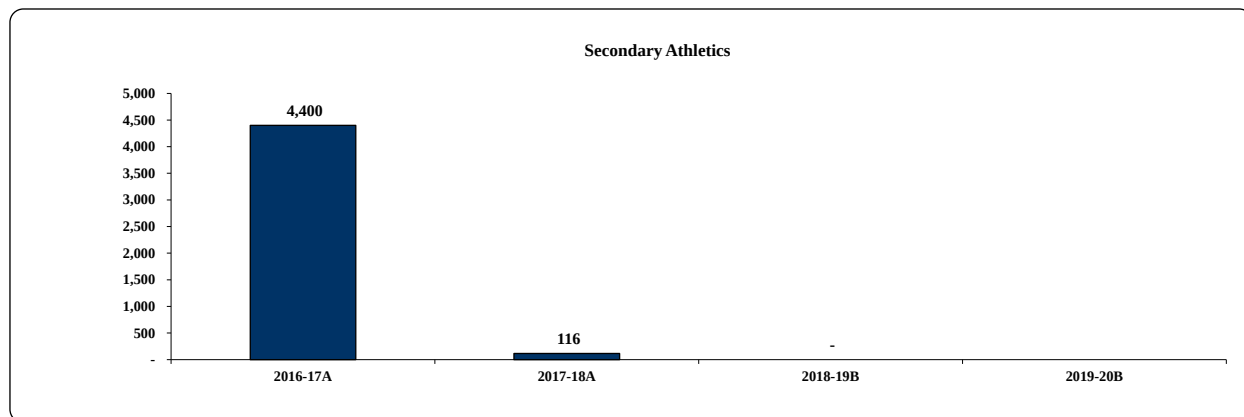
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified	139,996	112,803	117,014	118,847	118,847	118,847
Administrators Salaries	236,460	239,344	250,817	270,066	270,066	270,066
Licensed Temporary	86	-	-	-	-	-
Classified Temporary	250	-	-	-	-	-
Classified Overtime	5,992	8,516	8,500	8,500	8,500	8,500
Insurance Opt Out	2,400	2,400	2,179	2,179	2,179	2,179
SALARIES & WAGES	385,183	363,063	378,510	399,591	399,591	399,591
PERS	87,795	102,531	105,283	129,917	129,917	129,917
Social Security	23,612	22,255	22,941	24,775	24,775	24,775
Medicare	5,544	5,205	5,365	5,794	5,794	5,794
Workers Compensation	3,675	1,878	1,709	1,846	1,846	1,846
Unemployment	385	363	370	400	400	400
Health Insurance	56,129	51,592	52,341	57,477	57,477	57,477
Life Insurance	203	188	186	57	57	57
TSA - ER Paid	12,402	13,506	11,500	5,000	5,000	5,000
Long Term Disability	666	224	809	801	801	801
FSA/HSA	2,005	1,860	1,800	-	-	-
TSA Classified ER Paid Health Insurance Option Health	1,740	1,200	780	5,928	5,928	5,928
BENEFITS	194,156	200,800	203,084	231,993	231,993	231,993
Professional Growth	748	-	-	-	-	-
Professional Instr. Services	4,150	6,850	21,600	26,500	26,500	26,500
Travel - Out of District	1,338	1,863	4,800	3,300	3,300	3,300
Postage	57,778	51,784	45,000	46,000	46,000	46,000
Advertising	-	282	-	-	-	-
Professional Services - Tech & Instructional	175,915	60,615	51,000	56,000	56,000	56,000
Other Classified Subs	-	1,336	-	-	-	-
PURCHASED SERVICES	239,930	122,755	122,400	131,800	131,800	131,800
Supplies and Materials	6,570	5,708	4,750	9,000	9,000	9,000
Non-Consumables	-	676	1,600	1,000	1,000	1,000
Software	349	-	-	-	-	-
SUPPLIES	6,919	6,384	6,350	10,000	10,000	10,000
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	2,654	1,825	2,850	2,850	2,850	2,850
OTHER OBJECTS	2,654	1,825	2,850	2,850	2,850	2,850
EDUCATIONAL DIRECTORS	828,843	694,828	713,195	776,235	776,235	776,235



This function provides the direction and management for all elementary and secondary education, instruction, and operations. It includes staff, services, travel, and supplies. The FY19-20 Budget of \$0.78M is \$63K (8.8%) higher than the FY18-19 Budget, driven mostly by contractual wage increases and PERS and other employee benefit increases. This function includes \$26K for Youth Truth, a student survey to give administrators a rating of the culture, climate and academics of the school, expanding to elementary schools, and \$36K for College Dreams. Staffing remains flat at 4.0 FTE.

General Fund Detail Budget - 2329 Secondary Athletics

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified	-	62	-	-	-	-
Classified Temporary	3,270	-	-	-	-	-
SALARIES & WAGES	3,270	62	-	-	-	-
Social Security	203	4	-	-	-	-
Medicare	47	1	-	-	-	-
Workers Compensation	17	50	-	-	-	-
Unemployment	3	0	-	-	-	-
Health Insurance	39	-	-	-	-	-
Long Term Disability	778	-	-	-	-	-
BENEFITS	1,087	55	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-
Supplies and Materials	43	-	-	-	-	-
SUPPLIES	43	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
SECONDARY ATHLETICS	4,400	116	-	-	-	-



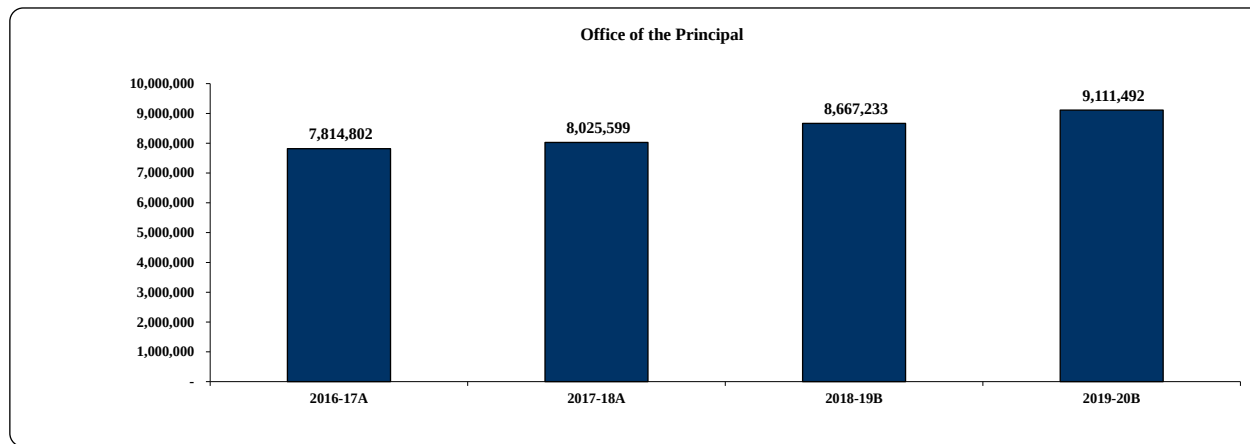
In the past this function was used for Secondary Athletics, but now these jobs are exclusively being charged to the Special Revenue fund (page 113) for functions 1122 and 1132 as needed for game management.

General Fund Detail Budget - 2410 Office of the Principal

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Licensed	-	-	121,000	100,570	100,570	100,570
Classified	1,841,593	1,866,247	2,029,130	2,036,754	2,036,754	2,036,754
Administrators Salaries	2,930,499	2,913,694	3,013,693	3,066,796	3,066,796	3,066,796
Licensed Substitutes	2,136	-	-	-	-	-
Classified Substitutes	22,922	291	-	-	-	-
Licensed Temporary	2,181	347	-	-	-	-
Classified Temporary	56,154	10,623	24,701	50,227	50,227	50,227
Classified Overtime	31,208	61,633	62,620	62,620	62,620	62,620
Insurance Opt Out	6,400	6,686	6,051	6,051	6,051	6,051
SALARIES & WAGES	4,893,094	4,859,520	5,257,195	5,323,018	5,323,018	5,323,018
PERS	1,052,881	1,289,558	1,350,638	1,621,052	1,621,052	1,621,052
Social Security/Medicare	294,379	291,242	314,878	331,049	331,049	331,049
Medicare	68,847	68,113	73,641	77,423	77,423	77,423
Workers Compensation	23,319	20,613	23,463	20,668	20,668	20,669
Unemployment	4,893	4,859	5,079	5,339	5,339	5,339
Health Insurance	1,228,052	1,225,641	1,313,630	1,383,339	1,383,339	1,383,339
Life Insurance	2,781	2,777	2,944	1,175	1,175	1,175
TSA - ER Paid	31,215	35,144	48,400	65,103	65,103	65,103
Long Term Disability	8,733	4,313	10,931	11,349	11,349	11,349
FSA/HSA	26,977	29,520	47,800	45,000	45,000	45,000
TSA Classified ER Paid Health Insurance Option Health	60,125	62,317	70,489	69,200	69,200	69,200
BENEFITS	2,802,201	3,034,098	3,261,894	3,630,697	3,630,697	3,630,698
Professional Growth	15,326	7,458	36,750	36,250	36,250	36,250
Professional Instr. Services	87	-	-	-	-	-
Repair/Maintenance/Rentals	510	3,918	-	-	-	-
Rental Expense	1,106	-	-	-	-	-
Pupil Transportation OTHS	-	540	-	-	-	-
Travel - In District	260	49	160	300	300	300
Travel - Out of District	13,180	15,673	17,049	15,000	15,000	15,000
Charter School	237	-	-	-	-	-
Tuition	-	100	-	-	-	-
Professional Services	2,206	1,489	2,000	2,000	2,000	2,000
Other Licensed Subs	-	2,456	2,341	2,341	2,341	2,341
Other Classified Subs	-	20,197	14,140	14,140	14,140	14,140
PURCHASED SERVICES	32,911	51,884	72,440	70,031	70,031	70,031
Supplies and Materials	52,752	45,670	44,550	52,750	52,750	52,750
Textbooks	-	188	-	-	-	-
Non-Consumables	6,873	11,992	5,000	7,350	7,350	7,350
Software	-	355	250	-	-	-
Hardware	3,442	203	5,500	2,000	2,000	2,000
SUPPLIES	63,067	58,408	55,300	62,100	62,100	62,100
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	23,530	21,690	20,405	25,645	25,645	25,645
OTHER OBJECTS	23,530	21,690	20,405	25,645	25,645	25,645
OFFICE OF THE PRINCIPAL	7,814,802	8,025,599	8,667,233	9,111,492	9,111,492	9,111,492

General Fund Detail Budget - 2410 Office of the Principal

Office of the Principal Continued



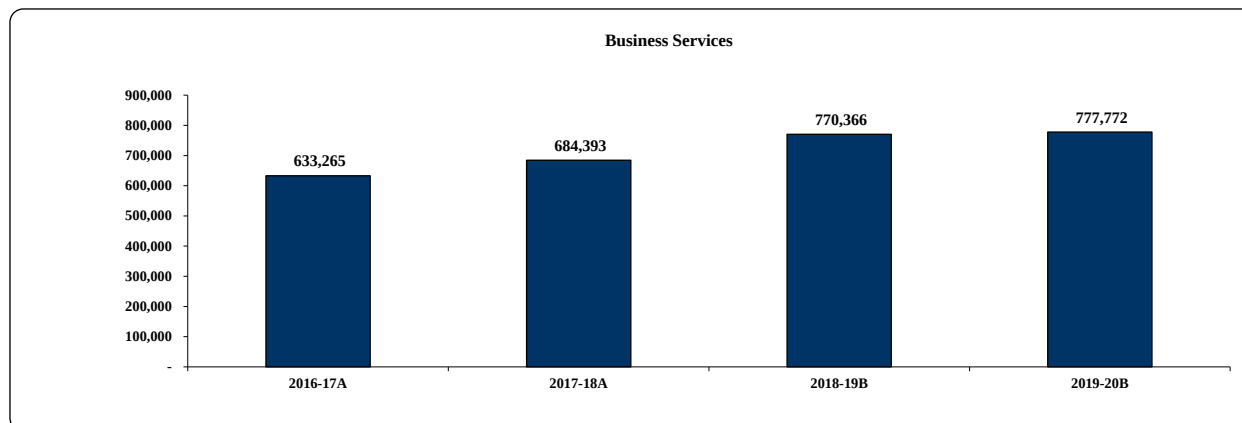
The Office of the Principal function includes services, supplies, materials, and staff to support the principals and assistant principals at all 19 Medford schools. Spending for the FY19-20 Budget is \$9.1M, \$0.44M (5.1%) higher than the FY18-19 Budget. This is driven primarily by contractual wage increases and PERS and other employee benefit increases. Staffing for FY19-20 is 83.0 FTE, which is equal to current staffing levels.

Notes Page



General Fund Detail Budget - 2521 Business Services

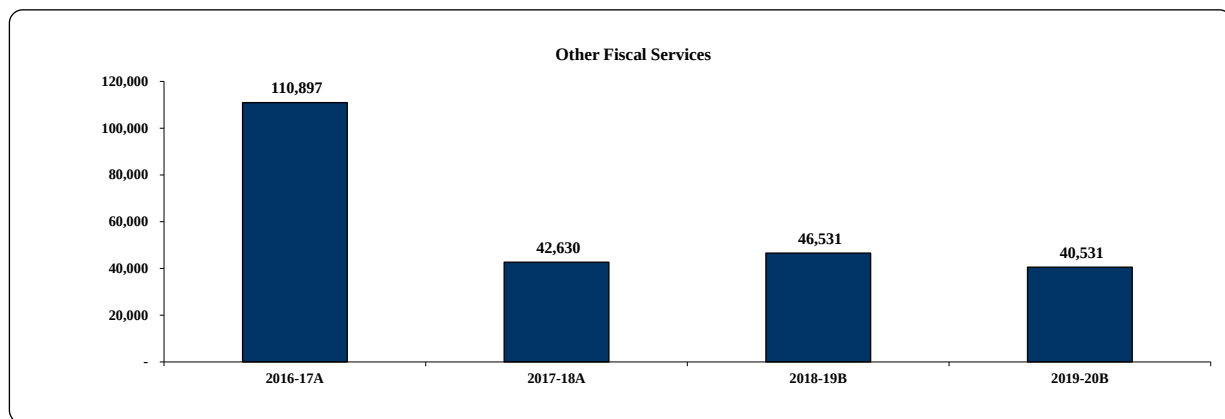
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified	231,025	241,320	261,282	266,364	266,364	266,364
Classified Managers	176,507	182,239	200,524	197,686	197,686	197,686
Classified Overtime	3,384	2,515	1,545	1,545	1,545	1,545
Insurance Opt Out	2,600	2,400	4,036	4,036	4,036	4,036
SALARIES & WAGES	414,516	428,474	467,387	469,631	469,631	469,631
PERS	74,272	103,023	114,780	129,441	129,441	129,441
Social Security/Medicare	24,801	25,645	29,552	29,117	29,117	29,117
Medicare	5,800	5,998	6,911	6,810	6,810	6,810
Workers Compensation	2,029	1,677	2,202	2,170	2,170	2,170
Unemployment	415	425	477	470	470	470
Health Insurance	87,910	95,671	96,677	97,346	97,346	97,346
Life Insurance	100	96	99	127	127	127
TSA - ER Paid	2,400	3,600	5,945	4,730	4,730	4,730
Long Term Disability	825	490	1,036	869	869	869
FSA/HSA	1,315	4,440	9,239	6,000	6,000	6,000
TSA Classified ER Paid Health Insurance Option	6,000	6,125	17,040	17,040	17,040	17,040
BENEFITS	205,868	247,190	283,958	294,120	294,120	294,120
Travel - In District	90	240	-	-	-	-
Travel - Out of District	5,537	2,853	10,000	10,000	10,000	10,000
Postage	6	1	20	20	20	20
PURCHASED SERVICES	5,633	3,094	10,020	10,020	10,020	10,020
Supplies and Materials	4,362	1,960	2,500	2,500	2,500	2,500
Non-Consumables	991	1,328	-	-	-	-
SUPPLIES	5,353	3,288	2,500	2,500	2,500	2,500
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	1,895	2,347	6,500	1,500	1,500	1,500
OTHER OBJECTS	1,895	2,347	6,500	1,500	1,500	1,500
BUSINESS SERVICES	633,265	684,393	770,366	777,772	777,772	777,772



This function provides the direction, management and oversight for all District fiscal services, including accounting, audits, payroll, and budgeting. This function includes services, supplies and staff to support the Financial Controller. FY19-20 spending of \$0.77M is up \$.007M (1%) to the FY18-19 Budget, mainly due to contractual compensation increases as well as PERS and other employee benefit increases. FTE for FY19-20 is 6.8 FTE, which remains equal to current staffing.

General Fund Detail Budget - 2529 Other Fiscal Services

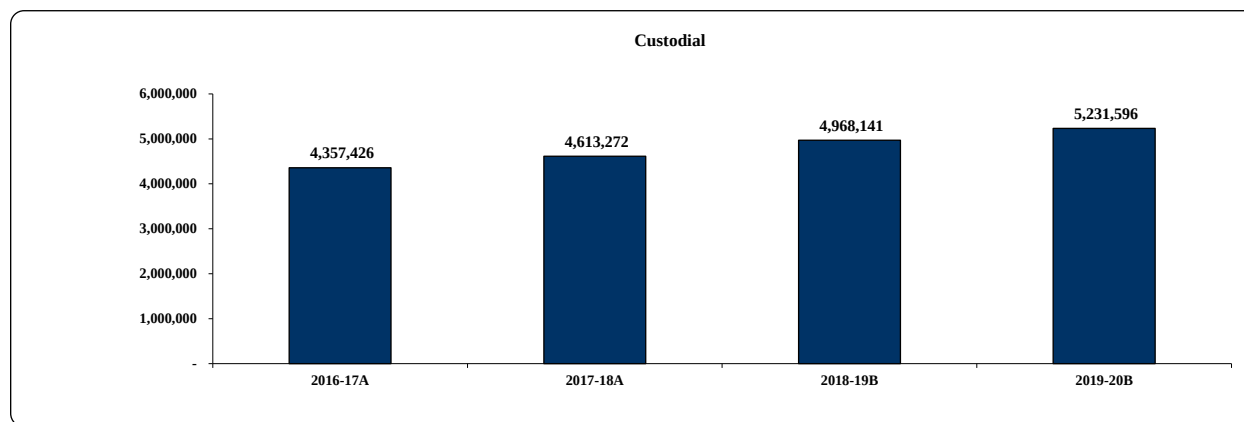
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
SALARIES & WAGES	-	-	-	-	-	-
Long Term Disability	335	-	-	-	-	-
BENEFITS	335	-	-	-	-	-
Advertising	1,415	-	-	-	-	-
Professional Services	94,407	15,000	15,000	10,000	10,000	10,000
PURCHASED SERVICES	95,822	15,000	15,000	10,000	10,000	10,000
Supplies and Materials	1,187	1,408	331	331	331	331
Non-Consumables	1,234	2,713	200	200	200	200
Software	1,464	-	-	-	-	-
SUPPLIES	3,885	4,121	531	531	531	531
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	10,855	23,509	31,000	30,000	30,000	30,000
OTHER OBJECTS	10,855	23,509	31,000	30,000	30,000	30,000
OTHER FISCAL SERVICES	110,897	42,630	46,531	40,531	40,531	40,531



This function includes services, supplies and bank fees. Expenses are primarily for services for SunGard 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 FY19-20 has been adjusted based on actual usage and is slightly lower to the FY18-19 Budget.

General Fund Detail Budget - 2542 Custodial

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified	2,301,651	2,403,280	2,585,703	2,682,962	2,682,962	2,682,962
Classified Substitutes	220,144	111,491	216,263	226,728	226,728	226,728
Licensed Temporary	-	-	109	109	109	109
Classified Temporary	13,855	67,387	14,000	1,000	1,000	1,000
Classified Overtime	42,885	28,898	22,734	22,734	22,734	22,734
Insurance Opt Out	4,400	8,296	3,797	3,797	3,797	3,797
SALARIES & WAGES	2,582,934	2,619,352	2,842,605	2,937,330	2,937,330	2,937,330
PERS	467,689	587,245	663,532	809,017	809,017	809,017
Social Security	155,972	158,024	175,807	182,114	182,114	182,114
Medicare	36,477	36,957	41,116	42,591	42,591	42,591
Workers Compensation	16,185	16,835	13,100	11,539	11,539	11,539
Unemployment	2,582	2,600	2,836	2,937	2,937	2,937
Health Insurance	745,067	749,243	810,718	837,553	837,553	837,553
Life Insurance	957	896	935	949	949	949
TSA - ER Paid	24,600	55,546	48,590	39,624	39,624	39,624
Long Term Disability	4,637	5,068	5,669	5,442	5,442	5,442
FSA/HSA	19,648	23,500	29,634	21,500	21,500	21,500
TSA Classified ER Paid Health Insurance Option Health	27,033	30,492	24,600	32,000	32,000	32,000
BENEFITS	1,500,847	1,666,405	1,816,536	1,985,266	1,985,266	1,985,266
Repair/Maintenance	12,203	9,364	20,000	15,000	15,000	15,000
Rental Expense	195	-	-	-	-	-
Travel - Out of District	114	206	-	-	-	-
Other Classified Subs	-	60,655	-	-	-	-
PURCHASED SERVICES	12,549	70,305	20,000	15,000	15,000	15,000
Supplies and Materials	218,436	208,867	244,000	244,000	244,000	244,000
Non-Consumables	8,641	26,289	20,000	25,000	25,000	25,000
SUPPLIES	227,076	235,156	264,000	269,000	269,000	269,000
Equipment - New	14,144	9,166	-	-	-	-
Equipment - Replacement	19,876	12,888	25,000	25,000	25,000	25,000
CAPITAL OUTLAY	34,020	22,054	25,000	25,000	25,000	25,000
OTHER OBJECTS	-	-	-	-	-	-
CUSTODIAL	4,357,426	4,613,272	4,968,141	5,231,596	5,231,596	5,231,596



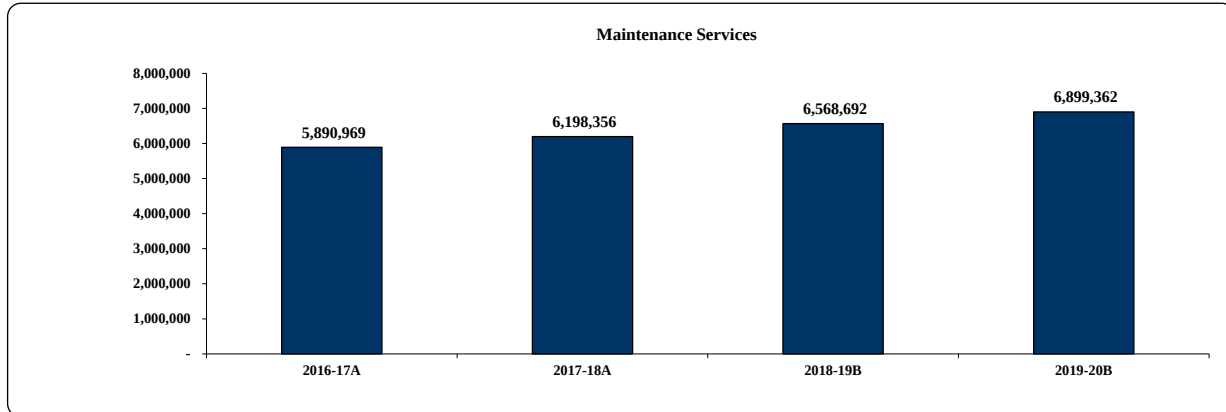
This function includes services, supplies, equipment, materials, utilities, and staff used to clean and operate all schools, auxiliary buildings and grounds. Spending for FY19-20 is \$5.2M, an increase of \$0.26 (5.3%) mainly due to contractual compensation increases as well as PERS and other employee benefit increases. Staffing for FY19-20 is 66.0 FTE, which remains equal to current staffing. Substitutes (Other Classified Subs) were outsourced the first half of the year in 17-18, but this was moved in house and will be charged to Classified Substitutes for the second half of 17-18 and in the future.

General Fund Detail Budget - 2544 Maintenance Services

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified	1,251,056	1,269,539	1,318,762	1,437,228	1,437,228	1,437,228
Classified Managers	110,019	117,288	120,545	121,924	121,924	121,924
Classified Substitutes	103	-	-	-	-	-
Classified Temporary	161,336	166,573	165,000	188,000	188,000	188,000
Classified Overtime	60,462	66,579	67,149	67,149	67,149	67,149
SALARIES & WAGES	1,582,975	1,619,978	1,671,456	1,814,300	1,814,300	1,814,300
PERS	276,786	348,966	371,233	475,210	475,210	475,210
Social Security	93,860	95,924	111,609	112,716	112,716	112,716
Medicare	21,951	22,434	26,102	26,361	26,361	26,361
Workers Compensation	9,035	8,460	8,317	8,399	8,399	8,399
Unemployment	1,557	1,564	1,800	1,818	1,818	1,818
Health Insurance	365,206	362,190	367,326	401,950	401,950	401,950
Life Insurance	442	385	425	411	411	411
TSA - ER Paid	11,437	21,446	22,800	19,750	19,750	19,750
Long Term Disability	2,755	2,619	3,394	3,334	3,334	3,334
FSA/HSA	13,779	12,270	18,651	10,500	10,500	10,500
TSA Classified ER Paid Health Insurance Option Health	13,131	14,985	16,396	17,300	17,300	17,300
BENEFITS	809,938	891,243	948,053	1,077,749	1,077,749	1,077,749
Professional Growth	6,656	12,971	10,000	20,000	20,000	20,000
Repair/Maintenance/Rentals	349,429	378,102	458,483	445,000	445,000	445,000
Rental Expense	15,090	14,407	18,000	18,000	18,000	18,000
Electricity	1,327,278	1,308,681	1,300,000	1,400,000	1,400,000	1,400,000
Natural Gas	280,439	327,226	290,000	325,000	325,000	325,000
Water/Sewage	416,929	456,743	465,000	490,000	490,000	490,000
Garbage	174,004	200,314	220,000	220,000	220,000	220,000
Travel - In District	334	456	1,000	1,000	1,000	1,000
Travel - Out of District	4,846	5,399	5,000	10,000	10,000	10,000
Architects/Engineers Services	49,479	46,720	70,000	50,000	50,000	50,000
Professional Services	-	406	-	-	-	-
Other Classified Subs	-	2,427	3,700	3,700	3,700	3,700
PURCHASED SERVICES	2,624,164	2,754,160	2,861,183	2,982,700	2,982,700	2,982,700
Supplies and Materials	500,745	468,829	480,000	480,000	480,000	480,000
Non-Consumables	84,421	86,370	120,000	120,000	120,000	120,000
Software	6,199	9,474	8,000	10,000	10,000	10,000
SUPPLIES	591,365	564,673	608,000	610,000	610,000	610,000
Bldg. Acquisition & Improvements	96	-	-	-	-	-
Equipment - New	9,046	91,350	105,000	39,613	39,613	39,613
Equipment - Replacement	5,325	-	100,000	100,000	100,000	100,000
CAPITAL OUTLAY	14,468	91,350	205,000	139,613	139,613	139,613
Dues/Fees/Memberships	5,205	7,872	5,000	5,000	5,000	5,000
Property Insurance Premium	262,855	269,080	270,000	270,000	270,000	270,000
OTHER OBJECTS	268,060	276,952	275,000	275,000	275,000	275,000
MAINTENANCE SERVICES	5,890,969	6,198,356	6,568,692	6,899,362	6,899,362	6,899,362

General Fund Detail Budget - 2544 Maintenance Services

2544 Maintenance Services Continued

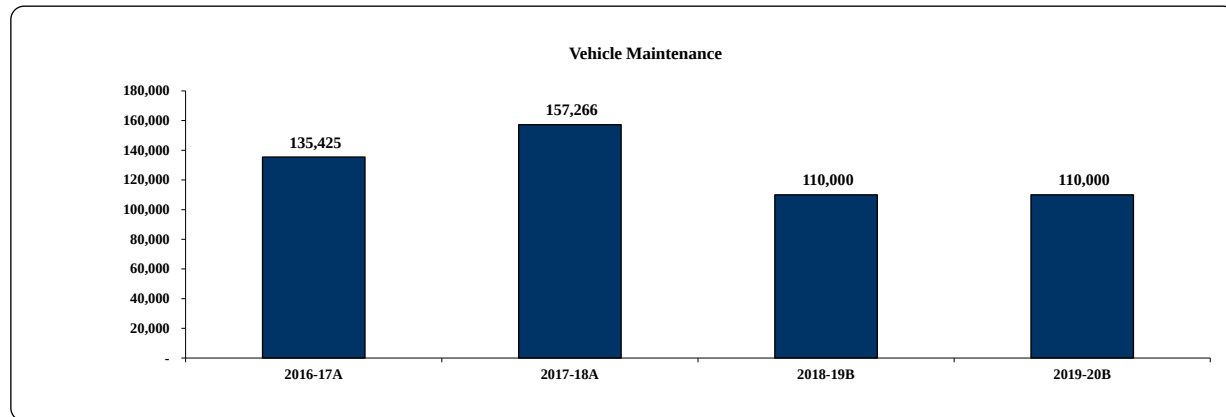


This function includes services, supplies, equipment, utilities, materials and staff necessary to maintain and repair all District schools, auxiliary buildings and grounds across 23 sites with over 1.9 million square feet of facility space and over 276 acres of grounds. Spending in the FY19-20 Budget is \$6.9M, \$0.33M (5.0%) higher than the FY18-19 Budget. This is due to contractual wage increases and PERS and other employee benefit increases. Utilities are up \$160K based on projected rate increases. There was a replacement of a 35 year old delivery truck purchased in FY18-19 in Equipment - New, and there will be a less expensive van purchased in FY19-20.

Staffing for FY19-20 is 29.47 FTE, which is equal to the current budget.

General Fund Detail Budget - 2545 Vehicle Maintenance

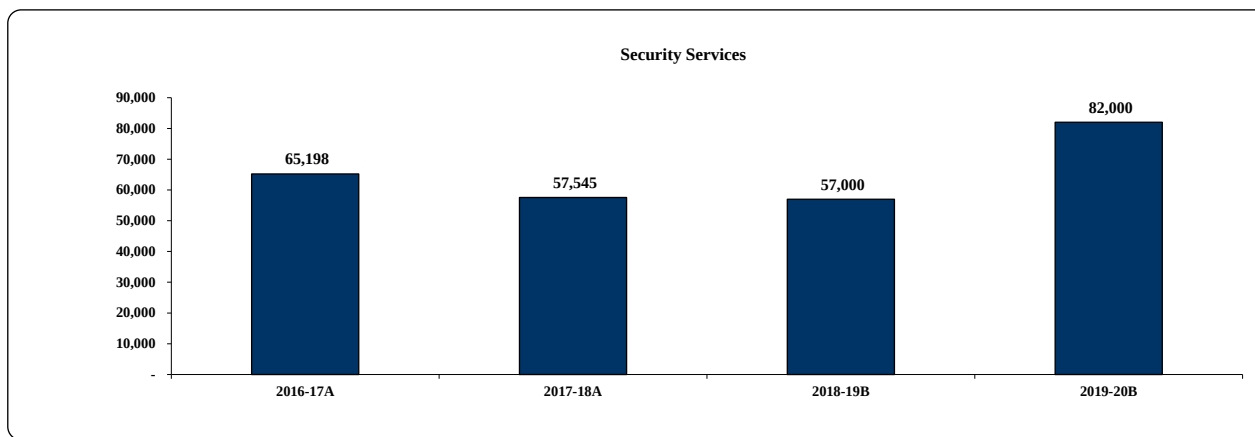
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Repair/Maintenance	59,770	97,041	60,000	60,000	60,000	60,000
PURCHASED SERVICES	59,770	97,041	60,000	60,000	60,000	60,000
Supplies and Materials	17,458	60,224	50,000	50,000	50,000	50,000
SUPPLIES	17,458	60,224	50,000	50,000	50,000	50,000
Equipment - New	58,197	-	-	-	-	-
CAPITAL OUTLAY	58,197	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
VEHICLE MAINTENANCE	135,425	157,266	110,000	110,000	110,000	110,000



This function includes services, supplies and equipment needed to maintain all District owned vehicles. The FY19-20 Budgeted spending will be remain flat to the current year.

General Fund Detail Budget - 2546 Security Services

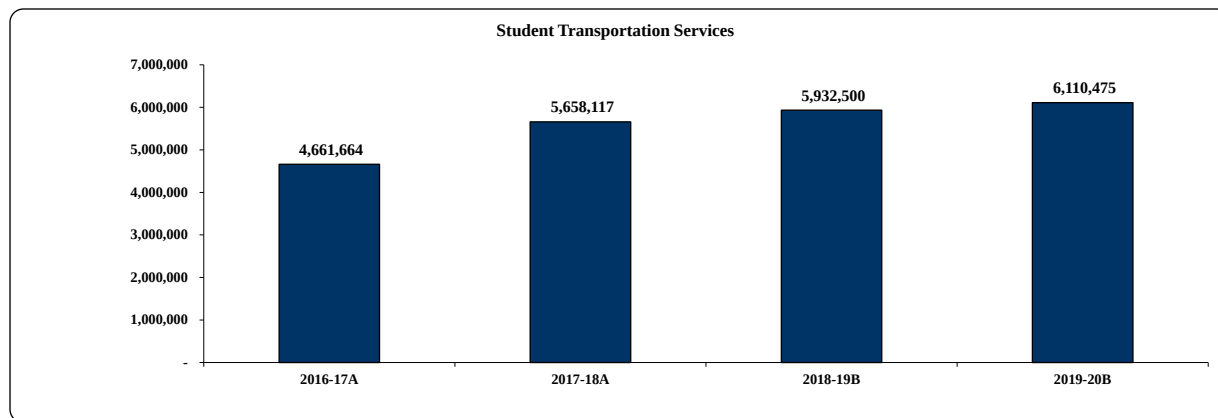
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Repair/Maintenance	46,865	39,387	40,000	42,000	42,000	42,000
Natural Gas	-	32	-	-	-	-
Other Property Services	18,333	18,127	17,000	40,000	40,000	40,000
PURCHASED SERVICES	65,198	57,545	57,000	82,000	82,000	82,000
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
SECURITY SERVICES	65,198	57,545	57,000	82,000	82,000	82,000



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. FY19-20 budgeted spending is anticipated to increase \$25K (43.86%) due to a contract for the installation of OR1P-SES, the support for the video surveillance system that is used throughout the District.

General Fund Detail Budget - 2550 Student Transportation Services

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Pupil Transportation	4,628,504	5,394,148	5,660,000	5,829,800	5,829,800	5,829,800
Pupil Transportation - O.T.H.T.S.	27,591	258,716	265,000	272,950	272,950	272,950
Advertising	5,568	5,253	7,500	7,725	7,725	7,725
PURCHASED SERVICES	4,661,664	5,658,117	5,932,500	6,110,475	6,110,475	6,110,475
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
STUDENT TRANSPORTATION SVC	4,661,664	5,658,117	5,932,500	6,110,475	6,110,475	6,110,475



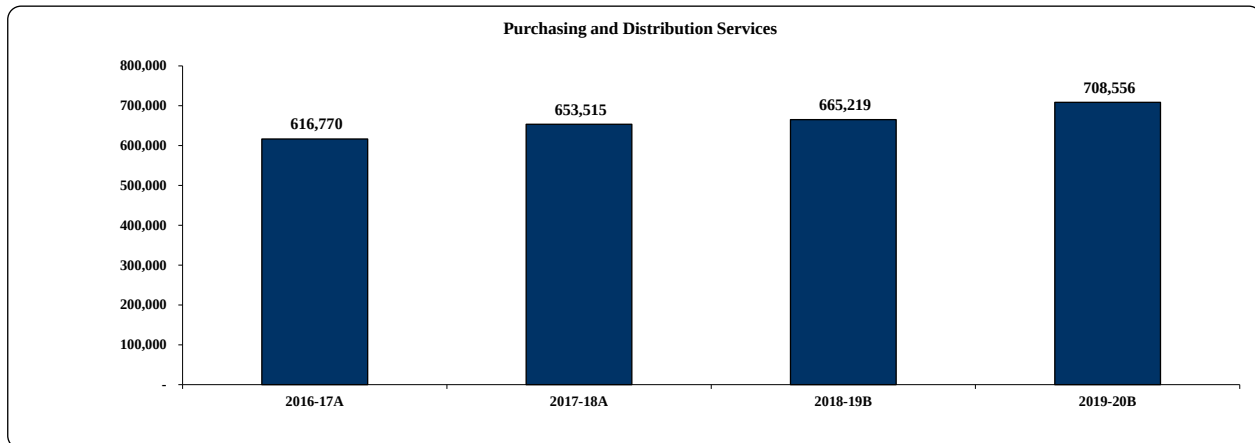
Note: O.T.H.T.S = Other Than Home To School

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 FY19-20 Budget of \$6.1M is up \$0.178M (3.0%).

After a competitive RFP process in the spring of 2017, transportation costs are up \$1.45 million or 31% over the last three years, though after these increases the District has the 4th lowest per pupil transportation cost of the top 20 largest districts in Oregon. Of the \$1.45 million cost increase over the last three years, approximately 70% is reimbursed by the state to our District so the net cost increase to the District is approximately \$0.435 million over three years. Primary drivers of the cost increase are reducing the maximum age of any bus in the fleet to 13 years, increasing starting wages from \$12 to \$16.46 per hour, expanding the activity bus fleet by two buses and adding additional equipment on the buses (cameras, wifi etc).

General Fund Detail Budget - 2572 Purchasing and Distribution Service

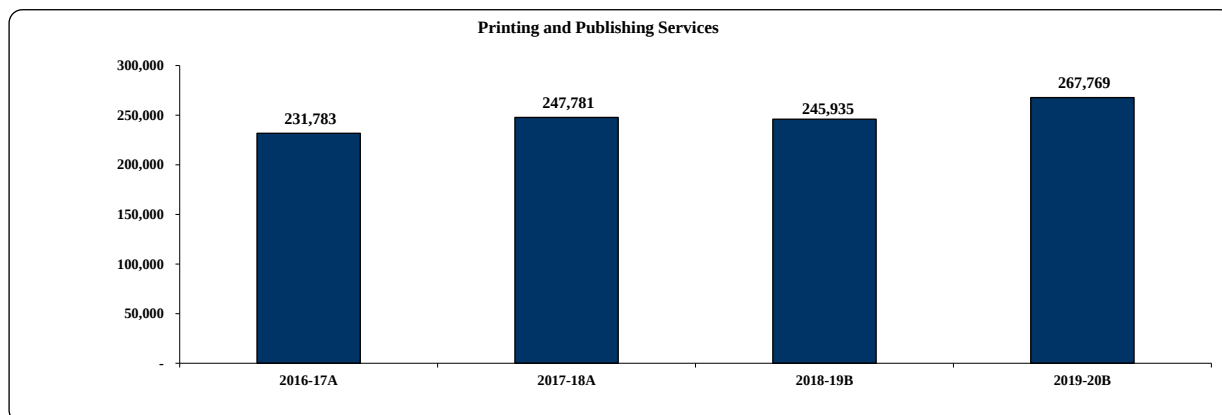
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified	103,336	106,500	142,247	149,046	149,046	149,046
Classified Subs/Temps/Overtime	305	243	-	-	-	-
Classified Temporary	500	-	-	-	-	-
Classified Overtime	778	472	952	3,500	3,500	3,500
SALARIES & WAGES	104,919	107,215	143,199	152,546	152,546	152,546
PERS	23,985	30,587	31,427	48,227	48,227	48,227
Social Security	6,145	6,280	6,863	9,551	9,551	9,551
Medicare	1,437	1,469	1,605	2,234	2,234	2,234
Workers Compensation	533	1,222	511	712	712	712
Unemployment	105	107	111	154	154	154
Health Insurance	20,268	20,597	23,026	37,210	37,210	37,210
Life Insurance	31	28	28	42	42	42
TSA - ER Paid	1,200	1,200	2,200	1,500	1,500	1,500
Long Term Disability	215	221	238	81	81	81
FSA/HSA	-	-	1,310	1,000	1,000	1,000
TSA Classified ER Paid Health Insurance Option	1,200	1,200	1,200	1,800	1,800	1,800
BENEFITS	55,120	62,912	68,520	102,511	102,511	102,511
Repair/Maintenance/Rentals	1,762	1,595	1,000	1,000	1,000	1,000
Rental Expense	365,669	432,600	360,000	360,000	360,000	360,000
Travel - Out of District	152	-	-	-	-	-
Advertising	554	97	500	500	500	500
Other Classified Subs	-	-	1,500	1,500	1,500	1,500
PURCHASED SERVICES	368,137	434,291	363,000	363,000	363,000	363,000
Supplies and Materials	88,354	47,766	90,000	90,000	90,000	90,000
SUPPLIES	88,354	47,897	90,000	90,000	90,000	90,000
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	240	1,200	500	500	500	500
OTHER OBJECTS	240	1,200	500	500	500	500
PURCHASING/DISTRIBUTION SVC	616,770	653,515	665,219	708,556	708,556	708,556



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 FY19-20 Budget includes spending of \$0.7M, \$0.043M (6.5%) higher than FY18-19 driven primarily by increases in employee payroll benefits. Staffing remains equal to the prior year in FY19-20 at 3.0 FTE.

General Fund Detail Budget - 2574 Printing and Publishing Services

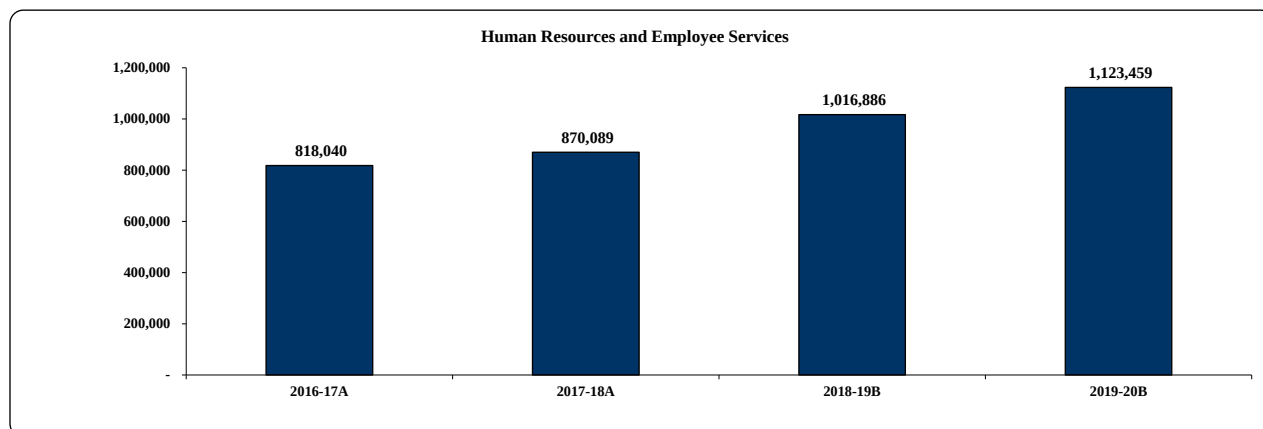
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified	75,769	76,480	79,389	88,593	88,593	88,593
Classified Temporary	750	-	4,246	4,246	4,246	4,246
Classified Overtime	15,527	14,092	5,832	5,832	5,832	5,832
Insurance Opt Out	400	-	910	910	910	910
SALARIES & WAGES	92,446	90,571	90,377	99,581	99,581	99,581
PERS	21,091	25,979	24,277	30,720	30,720	30,720
Social Security	5,640	5,518	5,603	6,174	6,174	6,174
Medicare	1,319	1,291	1,310	1,444	1,444	1,444
Workers Compensation	465	658	418	460	460	460
Unemployment	92	89	90	100	100	100
Health Insurance	26,047	27,358	30,874	32,576	32,576	32,576
Life Insurance	35	29	28	28	28	28
TSA - ER Paid	1,200	1,200	1,600	-	-	-
Long Term Disability	166	172	175	87	87	87
FSA/HSA/HC Opt Out	1,680	640	2,482	1,000	1,000	1,000
TSA Classified ER Paid Health Insurance Option Health	600	900	1,200	600	600	600
BENEFITS	58,336	63,835	68,058	73,189	73,189	73,189
Repair/Maintenance	-	24	-	10,000	10,000	10,000
Rental Expense	17,435	15,699	20,000	15,000	15,000	15,000
Printing	-	-	2,500	5,000	5,000	5,000
PURCHASED SERVICES	17,435	15,723	22,500	30,000	30,000	30,000
Supplies and Materials	63,566	77,652	65,000	65,000	65,000	65,000
SUPPLIES	63,566	77,652	65,000	65,000	65,000	65,000
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
PRINTING/PUBLISHING SVCS.	231,783	247,781	245,935	267,769	267,769	267,769



This function includes supplies, equipment, and staff used to print and publish District reports and instructional materials. Expenditures for FY19-20 are expected to be \$0.267M, which is \$22K (8.88%) higher than the FY18-19 Budget. This is due to contractual wage increases and the corresponding benefits. Other charges in this function have been adjusted to match actual spending. The \$10K in Repair/Maintenance is for a contract with Formax for printing and mailing needs. Staffing for FY19-20 remains flat at 2.0 FTE.

General Fund Detail Budget - 2640 Human Resources and Employee Services

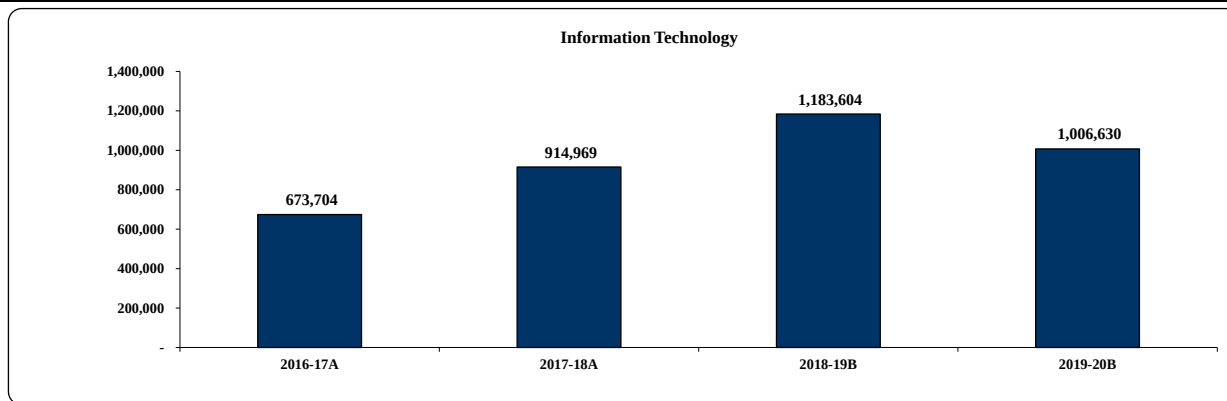
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified	316,040	334,821	400,133	433,179	433,179	433,179
Administrators Salaries	115,423	97,971	156,977	155,474	155,474	155,474
Temporary - Classified Salary	1,069	641	-	-	-	-
Overtime Classified	1,417	2,848	4,242	4,242	4,242	4,242
Insurance Opt Out	2,200	4,600	-	-	-	-
SALARIES & WAGES	436,149	441,289	561,352	592,895	592,895	592,895
PERS Tiers I & II	89,994	115,531	117,497	187,529	187,529	187,529
Social Security	25,890	26,093	34,804	36,760	36,760	36,760
Medicare	6,055	6,103	8,140	8,597	8,597	8,597
Workers Compensation	1,989	1,675	2,593	2,739	2,739	2,739
Unemployment	436	441	561	593	593	593
Health Insurance	77,484	77,189	87,617	91,916	91,916	91,916
Life Insurance	81	77	243	113	113	113
TSA - Employer Paid	5,520	5,618	7,590	4,350	4,350	4,350
Long Term Disability	833	664	1,175	1,216	1,216	1,216
FSA/HSA	2,207	1,980	1,652	4,500	4,500	4,500
TSA Classified ER Paid Health Insurance Option	5,790	5,165	8,513	8,600	8,600	8,600
BENEFITS	216,280	240,536	270,384	346,913	346,913	346,913
Management Services	36,719	42,702	40,000	35,000	35,000	35,000
Professional Growth	1,861	1,836	5,000	15,000	15,000	15,000
Travel - In District	38	259	150	150	150	150
Travel - Out of District	10,245	9,418	20,000	20,000	20,000	20,000
Advertising	25,944	15,866	17,500	7,500	7,500	7,500
Legal	-	1,200	-	-	-	-
Negotiations	-	-	5,000	5,000	5,000	5,000
Professional Services	11,067	10,162	18,000	10,000	10,000	10,000
PURCHASED SERVICES	85,874	81,443	105,650	92,650	92,650	92,650
Supplies and Materials	43,672	30,192	36,000	25,000	25,000	25,000
Non-Consumables	913	-	500	3,000	3,000	3,000
Software	35,112	77,458	40,000	60,000	60,000	60,000
Hardware	-	-	500	500	500	500
SUPPLIES	79,697	107,649	77,000	88,500	88,500	88,500
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	40	(829)	2,500	2,500	2,500	2,500
OTHER OBJECTS	40	(829)	2,500	2,500	2,500	2,500
HUMAN RESOURCES/EMP. SVCS.	818,040	870,089	1,016,886	1,123,459	1,123,459	1,123,459



The FY19-20 Budget of \$1.1M is \$0.106M (10.48%) higher than the current year budget and is driven by contractual wage increases and PERS and other employee benefit increases. Staffing across all funds for FY19-20 is 8.2 FTE, which is flat to current staffing. 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. The \$60K for software is as follows: \$20K for Perform, \$20K for Records, \$12K for TeachBoost, and \$5K for Recruit and Hire.

General Fund Detail Budget - 2661 Information Technology

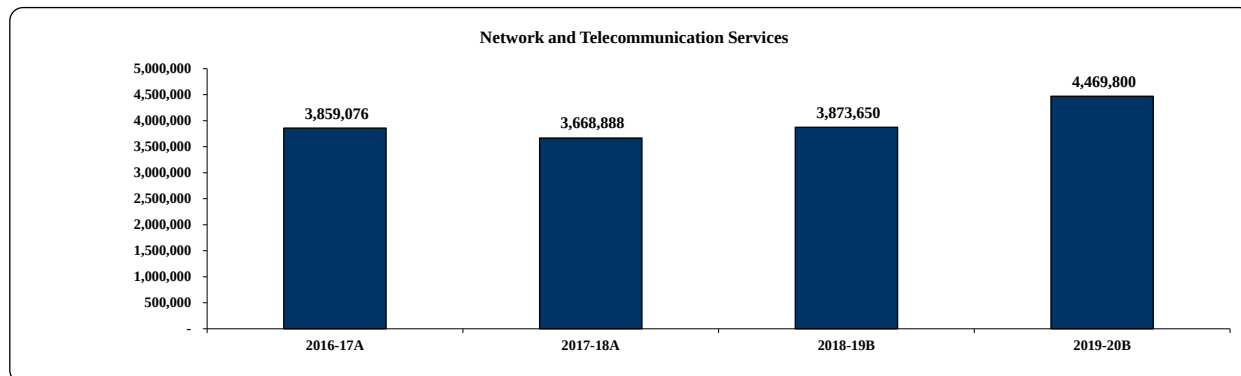
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified	252,911	306,188	343,287	453,511	453,511	453,511
Classified Managers	146,132	134,633	118,806	123,862	123,862	123,862
Licensed Temporary	-	768	-	-	-	-
Classified Overtime	2,309	2,303	3,000	3,000	3,000	3,000
Insurance Opt Out	385	2,462	-	-	-	-
SALARIES & WAGES	402,237	446,354	465,093	580,373	580,373	580,373
PERS	70,439	91,576	108,802	165,474	165,474	165,474
Social Security	23,750	26,957	26,568	35,983	35,983	35,983
Medicare	5,618	6,304	6,214	8,415	8,415	8,415
Workers Compensation	1,840	1,615	1,980	2,681	2,681	2,681
Unemployment	402	442	429	580	580	580
Health Insurance	55,169	46,546	68,234	91,426	91,426	91,426
Life Insurance	66	71	71	113	113	113
TSA - ER Paid	1,200	4,605	3,382	3,382	3,382	3,382
Long Term Disability	851	490	895	577	577	577
FSA/HSA	3,208	3,580	4,247	2,000	2,000	2,000
TSA Classified ER Paid Health Insurance Option	3,200	3,402	5,590	3,500	3,500	3,500
BENEFITS	165,743	185,589	226,411	314,132	314,132	314,132
Professional Instr. Services	77	650	-	-	-	-
Repair/Maintenance	11,121	11,566	-	-	-	-
Travel - In District	3	46	100	125	125	125
Travel - Out of District	3,738	3,794	15,000	15,000	15,000	15,000
Training-In District	-	-	80,000	80,000	80,000	80,000
Printing	2,752	-	3,000	3,000	3,000	3,000
Tuition	-	-	500	-	-	-
Professional Services	3,267	7,432	90,000	10,000	10,000	10,000
PURCHASED SERVICES	20,957	23,487	188,600	108,125	108,125	108,125
Supplies and Materials	3,338	2,216	2,500	3,000	3,000	3,000
Software	80,839	208,766	250,000	-	-	-
Hardware Under \$5000	-	-	1,000	1,000	1,000	1,000
SUPPLIES	84,177	210,983	253,500	4,000	4,000	4,000
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	590	48,556	50,000	-	-	-
OTHER OBJECTS	590	48,556	50,000	-	-	-
INFORMATION TECHNOLOGY	673,704	914,969	1,183,604	1,006,630	1,006,630	1,006,630



The Information Technology function includes costs associated with ongoing computing, programming and data processing services. Kronos and a custom internally developed student information system are maintained by this department. Some key examples of costs incurred include hardware maintenance for Kronos and the NCS Scanner, software maintenance for Kronos, and the .net third-party tools. The District contracts out for mailing services, special forms, confidential document destruction and a database administrator. FY19-20 spending of \$1.0M is -\$177K less than the FY18-19 Budget. This is main due to Software and Dues/Fees being moved to function 2669, NTS. Staffing across all funds for FY19-20 is 8.0 FTE, which is 2.0 FTE higher than current staffing due to the increase of +1.0 Computer Programmer, previously funded by Special Revenue Measure 98 (page 123), and +1.0 FTE IT Analyst II.

General Fund Detail Budget - 2669 Network and Telecommunication Services

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Classified	723,681	776,797	947,729	1,020,112	1,020,112	1,020,112
Classified Managers	106,374	108,390	110,451	117,660	117,660	117,660
Classified Temps/Overtime	21,953	3,237	26,871	23,871	23,871	23,871
Classified Overtime	88,993	117,475	86,585	86,585	86,585	86,585
Insurance Opt Out	2,800	1,855	2,185	2,185	2,185	2,185
SALARIES & WAGES	943,800	1,007,754	1,173,821	1,250,413	1,250,413	1,250,413
PERS	193,195	248,455	270,606	344,775	344,775	344,775
Social Security	56,775	60,719	72,157	77,526	77,526	77,526
Medicare	13,278	14,200	16,875	18,131	18,131	18,131
Workers Compensation	4,426	3,912	5,377	5,777	5,777	5,777
Unemployment	944	1,005	1,164	1,250	1,250	1,250
Health Insurance	205,241	224,646	251,754	277,897	277,897	277,897
Life Insurance	229	222	255	269	269	269
TSA - ER Paid	7,800	9,800	13,217	12,937	12,937	12,937
Long Term Disability	1,585	1,680	2,328	2,425	2,425	2,425
FSA/HSA	1,655	10,600	12,349	5,500	5,500	5,500
TSA Classified ER Paid Health Insurance Option	10,067	9,250	11,248	12,900	12,900	12,900
BENEFITS	495,195	584,489	657,330	759,387	759,387	759,387
Professional Growth	-	290	1,000	-	-	-
Repair/Maintenance/Rentals	77,032	71,571	48,000	60,000	60,000	60,000
Travel - In District	-	50	1,000	1,000	1,000	1,000
Travel - Out of District	348	6,584	15,000	15,000	15,000	15,000
Telephone	201,694	235,270	200,000	238,000	238,000	238,000
Postage	313	39	1,000	-	-	-
Tuition	1,379	70	2,000	4,000	4,000	4,000
Pro Services - Tech / Non-instructional	42,823	123,832	190,000	170,000	170,000	170,000
Other Professional Services	-	-	-	-	-	-
PURCHASED SERVICES	323,589	437,706	458,000	488,000	488,000	488,000
Supplies and Materials	23,400	7,482	30,000	10,000	10,000	10,000
Library Books	103	-	2,500	-	-	-
Non-Consumables	389,154	373,933	450,000	390,000	390,000	390,000
Software	471,095	519,605	400,000	845,000	845,000	845,000
Hardware	1,212,440	736,018	700,000	725,000	725,000	725,000
SUPPLIES	2,096,192	1,637,039	1,582,500	1,970,000	1,970,000	1,970,000
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	300	1,900	2,000	2,000	2,000	2,000
OTHER OBJECTS	300	1,900	2,000	2,000	2,000	2,000
NETWORK TELECOM SERVICES	3,859,076	3,668,888	3,873,650	4,469,800	4,469,800	4,469,800

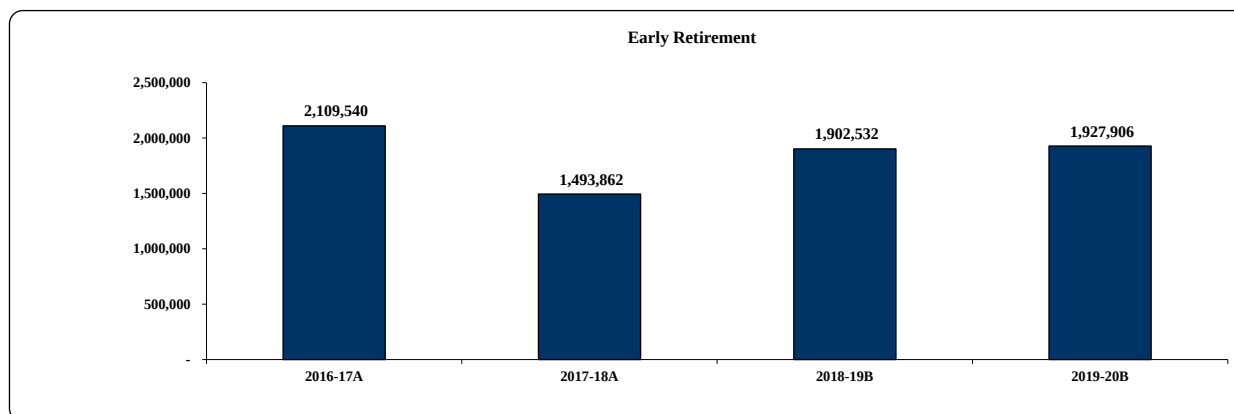


This function includes services, supplies, equipment, software, and staff necessary to design, install and maintain District network, telecommunication and security systems. Expenditures in the FY19-20 Budget for the Network Telecom Services (NTS) function are up \$596K (15.4%) versus the FY18-19 Budget. Staffing is 1.0 FTE higher for FY19-20 for a total of 19.0 FTE, which includes +1.0 FTE for an NTS Helpdesk Supervisor.

TSoftware is a total of \$845K and includes: additional software for "password," Kronos (moved from 2661 software), Powerschool (moved from 2661 software), powerschool annual maintenance (moved from 2661 dues and fees), Synergy (moved from 2661 software), and a multitude of programs that are essential for running a district of this size. There is an additional \$38K in telephone services that has been added to the AT&T cell phone bill as we have been switching devices over to iPhones so they can have dual use (work orders and email on a single device).

General Fund Detail Budget - 2700 Early Retirement

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Early Retirement Stipends	846,200	416,500	866,300	949,900	949,900	949,900
SALARIES & WAGES	846,200	416,500	866,300	949,900	949,900	949,900
Social Security	52,464	25,823	72,838	58,894	58,894	58,894
Medicare	12,270	6,039	17,035	13,774	13,774	13,774
Workers Compensation	313	21	5,428	4,389	4,389	4,389
Unemployment	0	0	1,175	950	950	950
Health Insurance	1,198,292	-	-	-	-	-
Post Retirement Healthcare	-	1,045,478	939,758	900,000	900,000	900,000
BENEFITS	1,263,340	1,077,362	1,036,232	978,006	978,006	978,006
PURCHASED SERVICES	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
EARLY RETIREMENT	2,109,540	1,493,862	1,902,532	1,927,906	1,927,906	1,927,906

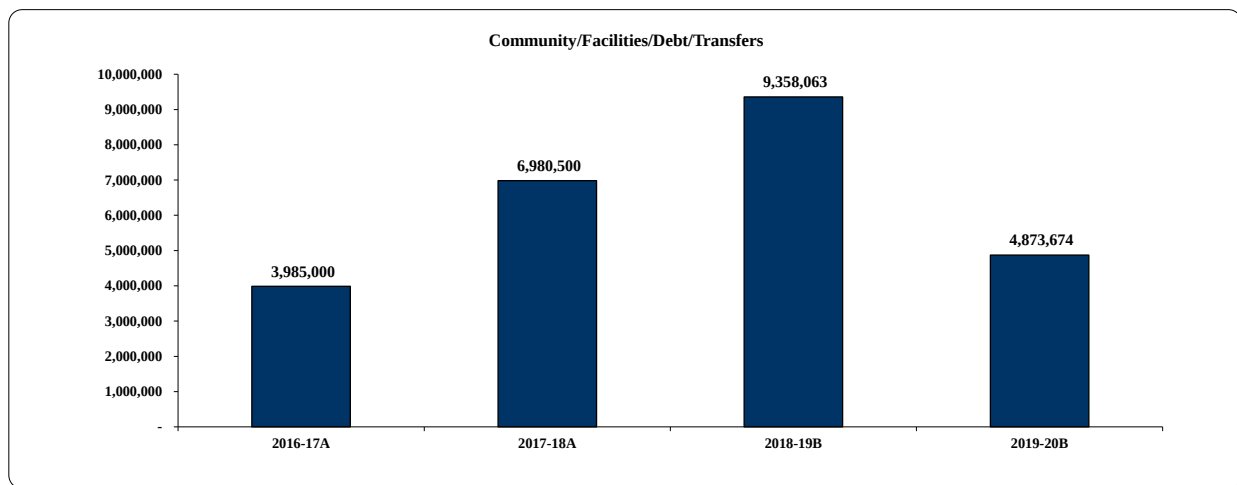


The Early Retirement function includes costs for one time stipends and healthcare associated with the District supplemental early retirement program provided to qualified District retirees. These benefits are in addition to the state Public Employees Retirement System (PERS) benefits. Expenditures for FY19-20 are projected to be \$1.9M. Approximately \$1.0M, including fringe benefits, is budgeted for the one-time early retirement stipend program and \$0.9M 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

	2016-17	2017-18	2018-19	2019-20	2019-20	2019-20
COMMUNITY	Actual	Actual	Budget	Proposed	Approved	Adopted
School Lunch Match	-	-	-	-	-	-
COMMUNITY SERVICES	-	-	-	-	-	-
FACILITIES	Actual	Actual	Budget	Proposed	Approved	Adopted
Acquisition & Construction	-	-	-	-	-	-
Improvement	-	-	-	-	-	-
FACILITIES	-	-	-	-	-	-
DEBT & TRANSFERS	Actual	Actual	Budget	Proposed	Approved	Adopted
Long Term Debt	-	-	-	-	-	-
Transfer of Funds	3,985,000	6,980,500	9,358,063	4,278,063	5,573,063	4,873,674
DEBT & TRANSFERS	3,985,000	6,980,500	9,358,063	4,278,063	5,573,063	4,873,674



The General Fund is budgeting to transfer a total of \$4.87M, which will be distributed as follows: \$2.93M to the Project Reserve Fund to fund Maintenance and Repairs, Technology Hardware, and Curriculum, \$1.295 to the PERS Reserve fund, \$375K to Special Revenue Secondary Athletics, \$250K to partially fund the Physical Education Expansion (PEEK) and \$25K for State and Local Programs. Narratives for the Special Revenue funds receiving these transfers start on page 106.

General Fund Detail Budget - 3120 School Lunch Match

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-
Equipment - New	-	-	-	-	-	-
Equipment - Replacement	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	-	-	-	-	-	-
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, for 2017-18 it was \$53K, and for FY18-19 it was \$52K. We expect next year's match to be about the same amount in 2019-20.

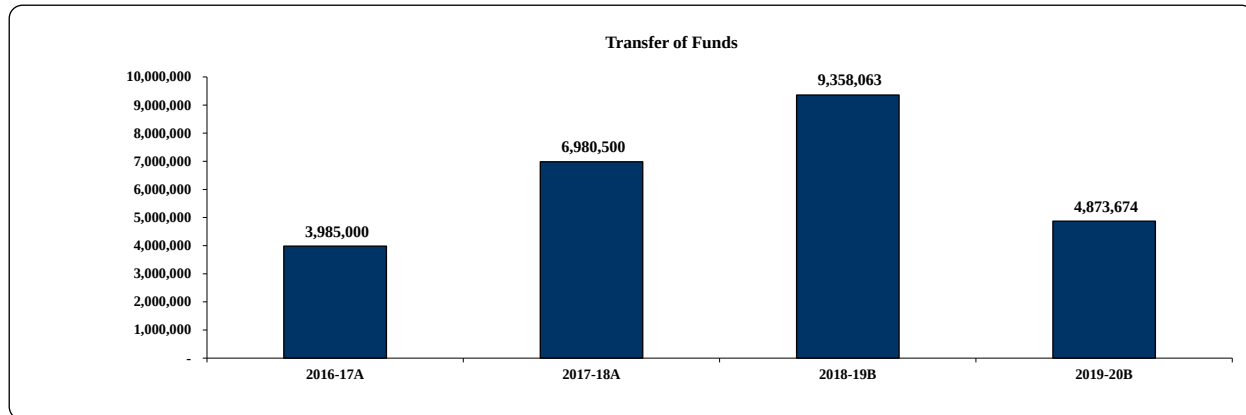
General Fund Detail Budget - 4150 Facilities Acquisition and Construction

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 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 116-122 of this document.

General Fund Detail Budget - 5201 Transfer of Funds

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
Other Transfers	3,985,000	6,980,500	9,358,063	4,278,063	5,573,063	4,873,674
OTHER OBJECTS	3,985,000	6,980,500	9,358,063	4,278,063	5,573,063	4,873,674
TRANSFER OF FUNDS	3,985,000	6,980,500	9,358,063	4,278,063	5,573,063	4,873,674

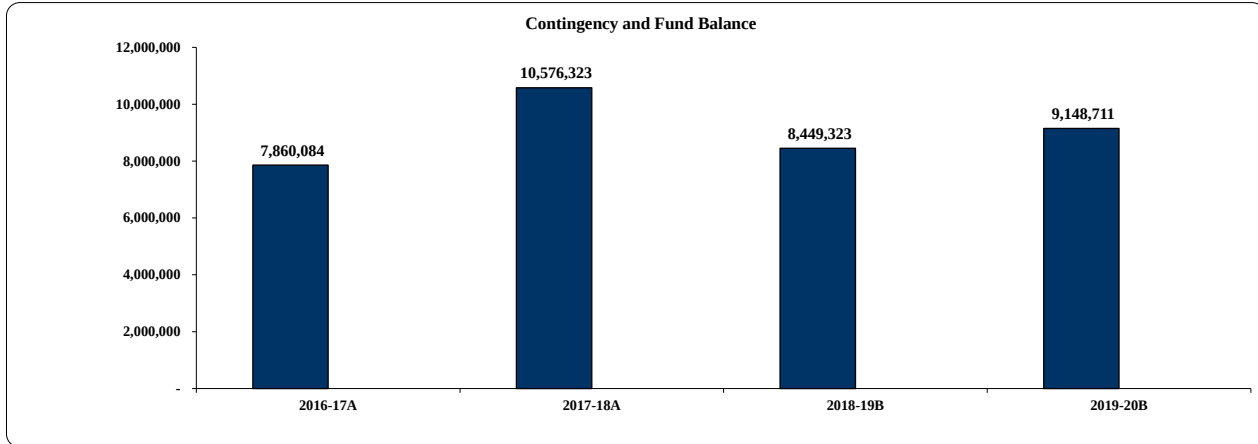


The General Fund is budgeting to transfer \$4.873M out to other funds in FY19-20, which is -\$4.48M or -47.9% lower than FY18-19. These funds are transferred to State and Local Programs \$0.025M, Secondary Athletics \$0.375M, PEEK Grant \$0.250M, PERS Reserve \$1.295M, and Project Reserves \$2.93M. Of the -\$4.48M reduction in transfers out, \$4.44 is to project reserves due to a large Chromebook purchase in FY18-19 that will not be repeated in FY19-20. Narratives for the Special Revenue Funds receiving these transfers start on page 106.

General Fund Expenditures - Contingency and Fund Balance Functions

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Contingency	7,860,084	10,576,323	8,449,323	9,229,323	9,229,323	9,148,711
CONTINGENCY	7,860,084	10,576,323	8,449,323	9,229,323	9,229,323	9,148,711

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
FUND BALANCE						
Unappropriated Balance	0	0	0	0	0	0
FUND BALANCE	0	0	0	0	0	0



Contingency is projected to be \$699K higher than the prior year in dollars at \$9.148 million but slightly higher as a percentage of Revenue plus Transfers in for 2019-20 at 5.94% versus 5.8% in 2018-19.

Special Revenue and Other Funds

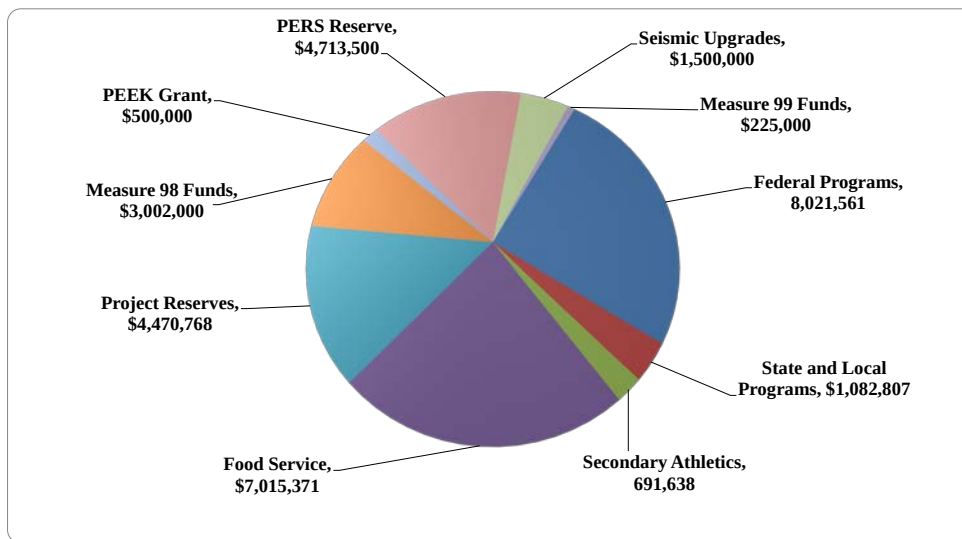


Special Revenue Funds

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
Secondary Athletics
Measure 98 - High School Success
Physical Education Expansion (PEEK)

Food Service Operations
Project Reserves
Seismic Upgrades
Measure 99 - Outdoor School
PERS Reserve



Requirements by Appropriation Level	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Instruction*	9,622,553	11,249,852	12,480,900	11,063,121	11,063,121	12,071,862
Support Services*	1,622,908	3,451,978	6,931,019	3,144,432	3,144,432	2,738,302
Community Services*	5,547,255	6,102,717	6,051,865	6,236,975	6,236,975	6,236,975
Facilities Acquisition*	2,008,009	5,133,814	4,245,300	3,422,300	3,422,300	3,422,300
Transfers*	150,000	1,851,100	1,551,100	1,401,100	1,401,100	1,401,100
Contingency*	7,464,995	6,451,842	5,375,140	3,779,590	5,074,590	5,074,590
Fund Balance/Unappropriated Fund Balance	-	139,508	257,515	277,515	277,515	277,515
Total Expenditures/Appropriations	26,415,720	34,380,813	36,892,839	29,325,034	30,620,034	31,222,645

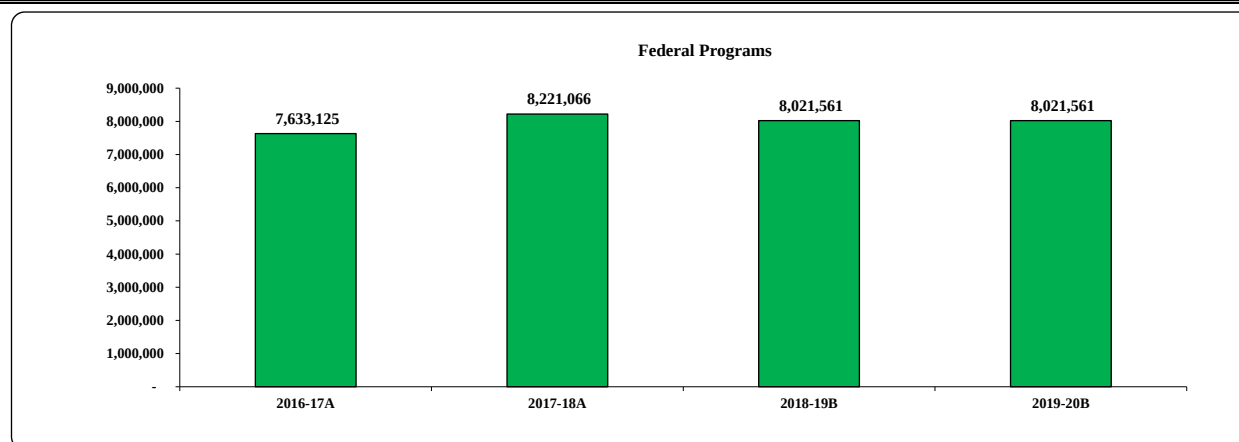
*Appropriation Level

Requirements by Program	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Federal Programs	7,633,125	8,221,066	8,021,561	8,021,561	8,021,561	8,021,561
State and Local Programs	1,347,471	1,595,508	1,271,107	1,082,807	1,082,807	1,082,807
PERS Reserve	2,777,200	4,840,700	4,819,600	3,418,500	4,713,500	4,713,500
Physical Education Expansion (PEEK)	528,137	505,104	505,104	500,000	500,000	500,000
Secondary Athletics	626,459	681,973	698,888	691,638	691,638	691,638
Food Service Operations	7,107,236	7,131,913	7,026,015	7,015,371	7,015,371	7,015,370
Project Reserves	6,230,203	8,031,542	9,880,815	5,170,157	5,170,157	4,470,768
Seismic Upgrades	165,889	2,315,790	1,725,000	1,500,000	1,500,000	1,500,000
Measure 98 - High School Success	-	1,000,868	2,718,696	1,700,000	1,700,000	3,002,000
Measure 99 Outdoor School	-	56,347	226,052	225,000	225,000	225,000
Total Requirements by Fund	26,415,720	34,380,812	36,892,839	29,325,034	30,620,034	31,222,645

Special Revenue Resources/Appropriations are projected at \$31.2M for FY19-20, **down -\$5.67M (-16.49%)** from the FY18-19 Budget. The reduction in Requirements is made up of the following: **-\$5.4M less spending in project reserves**, which is due primarily to: **-\$0.58M less in capital projects** (Griffin Creek Construction project ending in FY18-19), **-\$0.466M decrease for the next curriculum buy** due to early purchases for FY19-20 made in FY18-19, and **-\$4.45M in NTS** due primarily to a large Chromebook buy in FY18-19 that will not be repeating in FY19-20. Other significant reductions in Requirements include **\$0.28M more projected spending in Measure 98** based on state funding, **-\$0.1M less in the PERS reserve**, **-\$0.225M less in Seismic Upgrades**, and **-\$0.212M less across several smaller State and Local grants** that were spent down in 2018-19.

Special Revenue Funds - Federal Programs

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES By Grant Including Carryover						
Title I	4,271,632	5,043,616	4,507,500	4,507,500	4,507,500	4,507,500
IDEA	2,215,158	2,199,564	2,169,030	2,169,030	2,169,030	2,169,030
Title IIA - Improving Teacher Quality	545,724	453,849	439,561	439,561	439,561	439,561
Other Federal Grants/Carryover	168,237	36,742	528,470	528,470	528,470	528,470
Fruit and Vegetable Grants	236,066	258,621	185,000	185,000	185,000	185,000
Title III - English Language Acquisition	131,475	154,740	132,000	132,000	132,000	132,000
McKinney Homeless Education	64,834	73,935	60,000	60,000	60,000	60,000
TOTAL RESOURCES	7,633,125	8,221,066	8,021,561	8,021,561	8,021,561	8,021,561
REQUIREMENTS						
Instruction	6,264,893	6,521,635	6,583,702	6,363,371	6,363,371	6,363,371
Support Services	1,067,567	1,422,349	1,121,894	1,387,832	1,387,832	1,387,832
Community Services	300,665	277,081	315,965	270,357	270,357	270,357
TOTAL REQUIREMENTS	7,633,125	8,221,066	8,021,561	8,021,561	8,021,561	8,021,561



Federal Program grants revenues are projected at \$8.0M in the FY19-20 Budget, which is flat to the FY18-19 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 as of December 1, 2018 was 2,150 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.)

<u>Program/Service</u>	<u>Students Served</u>
Educational Resource Centers (provided at all schools)	1,413
Speech-Language Therapy	1,309
Assessment & Evaluation Teams	728
Behavior-Social Support	704
Self-contained Classes - MAPS and FOCUS programs at twelve (12) schools	368
Occupational Therapy	108
Program for Deaf and Hard of Hearing	30
STEPS Classes (operated by SOESD) at two (2) schools	15

Special Revenue Funds - Federal Programs

Federal Programs Narratives Continued

FEDERAL PROGRAMS IN THE ELEMENTARY AND SECONDARY EDUCATION ACT

Title I:

- Part A – Improving Basic Programs
- Part C – Migrant Education
- Part D – Neglected and Delinquent or At-Risk Children
- Title IIA – Teacher Quality
- Title III – English Learners and Immigrant Youth
- Title X – McKinney-Vento Act or Homeless Education

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. 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.

District Title IA Set-Aside Description and Expenditure Category Summary

1. Description: Administration and Leadership. This set-aside is used to support District administration of the Title IA program.

Administration – Staff, supplies, and materials to support the administration of Title IA.

Direct Administration – Includes 0.5 FTE of the Federal Program's Supervisor's salary plus benefits.

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

2. Description: Homeless. This is a required set-aside to 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.

Required Expenditure Category:

- Homeless - Provides services for homeless students in all District buildings, regardless if the students qualify for Title I or not.

3. Description: Parent Involvement. This is a required set-aside to implement effective Parent/Family Involvement (A 1% set-aside is required for Districts with allocations of more than \$500 K.)

Required Expenditure Category: Parent Involvement- This set-aside goes back to Title IA schools. Equitable services for Sacred Heart private school are also reflected in this expenditure category as required by law.

4. Description: Professional Development. This is a required set-aside to support the improvement of instruction. As of 2006-07, paraprofessionals hired must be "highly qualified" as defined in federal and state law. The District must also provide services for qualifying private school students residing within the District.

Required Expenditure Category:

- 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 I 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.

- Sacred Heart, Rogue Valley Adventist and Grace Christian private schools receive 1.4% of this set-aside amount for professional development and direct interventions for reading and math instruction in the targeted assisted setting.

- Description: Extended Time for Learning. This is a required set-aside for extending academic learning time. It includes before and after school, extended Kindergarten and summer school programs.

Required Expenditure Category:

- Early Reading Intervention Support Staff -25 classified instructional support staff provide early reading intervention for Kindergarten.
- Migrant Summer School- migrant summer school expenditures in combination with SOESD Title IC consortium funds for migrant and English

Special Revenue Funds - Federal Programs

Federal Title Programs Narratives Continued

- After School Program- after school program for English language learners at Title I schools. The District's Title I grant supports the academic portion of the program with an additional \$120,000 between the six Title I elementary schools. Please see page 38 for more explanation about the after school program.

- Extended Day Interventions- Extended day intervention provided by Kids Unlimited certified teachers to deliver instruction in the areas of reading and math.

5. Description: District Improvement. This is a required set-aside for professional development provided to meet the identified needs of the instructional staff serving the District. The required set-aside must be at least 10% of the Title I-A grant amount.

Required Expenditure Category:

- Title I and Title IIA Set Asides for Professional Development Only

- Reading and Math Professional Development

- Math Coaches K-6 in all schools. Coaches provide Math Studio support, model best practice lessons, work with PLCs & support school-wide data teams.

- 2.0 FTE Content Area Instructional Coach for NMHS and SMHS from the EL General Fund. This person or people will provide professional development for all secondary language arts departments, work with PLCs and provide support for building data teams. This decreased by 1.0 FTE from the 2015-2016 school year.

- 1.0 FTE School Improvement Coach Title IA and 2.0 FTE out of Title IIA Coaches provide reading and writing professional development training for both Title and non-Title elementary buildings in the District. They also work with grade level PLCs and provide data support for both building and District teams.

- 0.5 FTE Reading Intervention Specialist for Title buildings - work with students implementing literacy interventions, support staff with job imbedded, ongoing professional development.

- Set Aside for Homeless Children- This set-aside provides wrap around support services for homeless students and their families.

6. Description: Neglected Children. This is a required set-aside for services provided to students identified as neglected through the neglected child census.

Required Expenditure Category:

- Funds for Neglected Children are used at Options to provide services for academic support. FTE support is provided for 1.0 FTE licensed staff.

- Positive attendance support through .8 FTE classified position.

7. Description: Other Required Set-Asides

Required Expenditure Category:

- 0.75 FTE classified salary for a School Attendance and Success Service Advocate to make sure students are receiving wraparound services for support. The advocate helps facilitate the McKinney-Vento criteria for homeless students staying at their school of origin and helps facilitate transportation services. The advocate also works with mental health agencies, medical and dental providers, and District personnel from within and outside the District to ensure student success and regular school attendance.

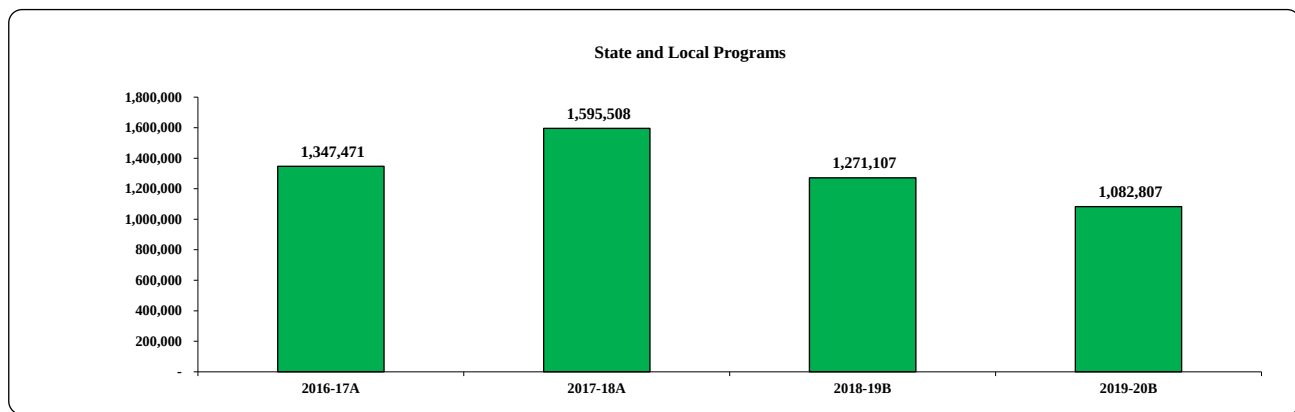
Title IVA : Student Support and Academic Enrichment (SSAE)

The purpose of the SSAE grant program is to improve students' academic achievement by increasing the capacity of states, LEAs, schools, and local communities to:

- Provide all students with access to a well-rounded education
- Improve school conditions for student learning;
- Improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Special Revenue Funds - State and Local Programs

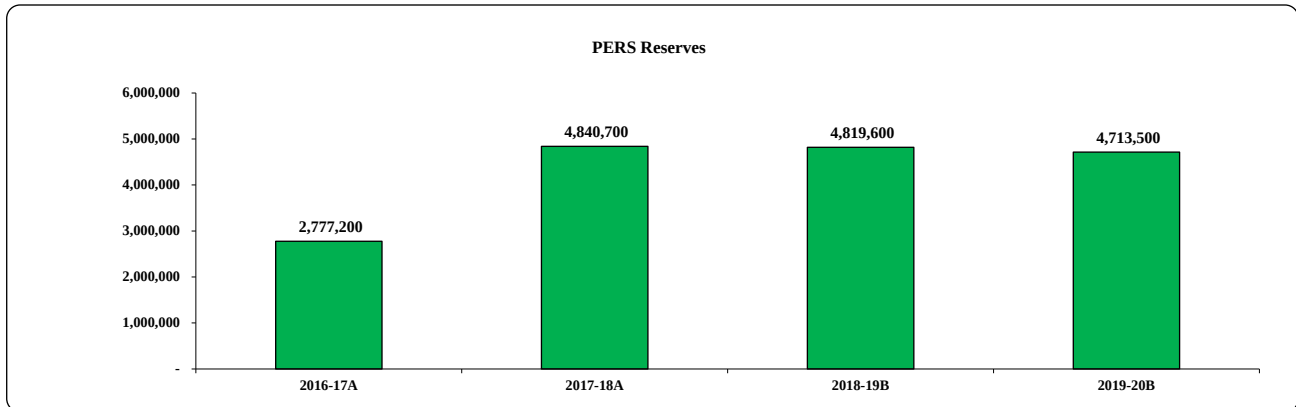
Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
Local Sources	499,513	401,999	350,000	350,000	350,000	350,000
Intermediate Sources			122,000	122,000	122,000	122,000
State Sources	119,003	59,891				
Federal Sources	-	6,833	15,500	15,500	15,500	15,500
Transfers	175,000	475,000	175,000	25,000	25,000	25,000
Beginning Fund Balance	553,955	651,784	608,607	570,307	570,307	570,307
TOTAL RESOURCES	1,347,471	1,595,508	1,271,107	1,082,807	1,082,807	1,082,807
REQUIREMENTS						
Instruction	412,817	453,341	252,500	252,500	252,500	252,500
Support Services	245,004	74,172	203,000	203,000	203,000	203,000
Community Services	15,000	459,388	150,000	150,000	150,000	150,000
Facilities Acquisition	25,000		20,300	20,300	20,300	20,300
Transfers	-	-				
Contingency	649,650	608,607	570,307	382,007	382,007	382,007
Unappropriated Fund Balance	-		75,000	75,000	75,000	75,000
TOTAL REQUIREMENTS	1,347,471	1,595,508	1,271,107	1,082,807	1,082,807	1,082,807



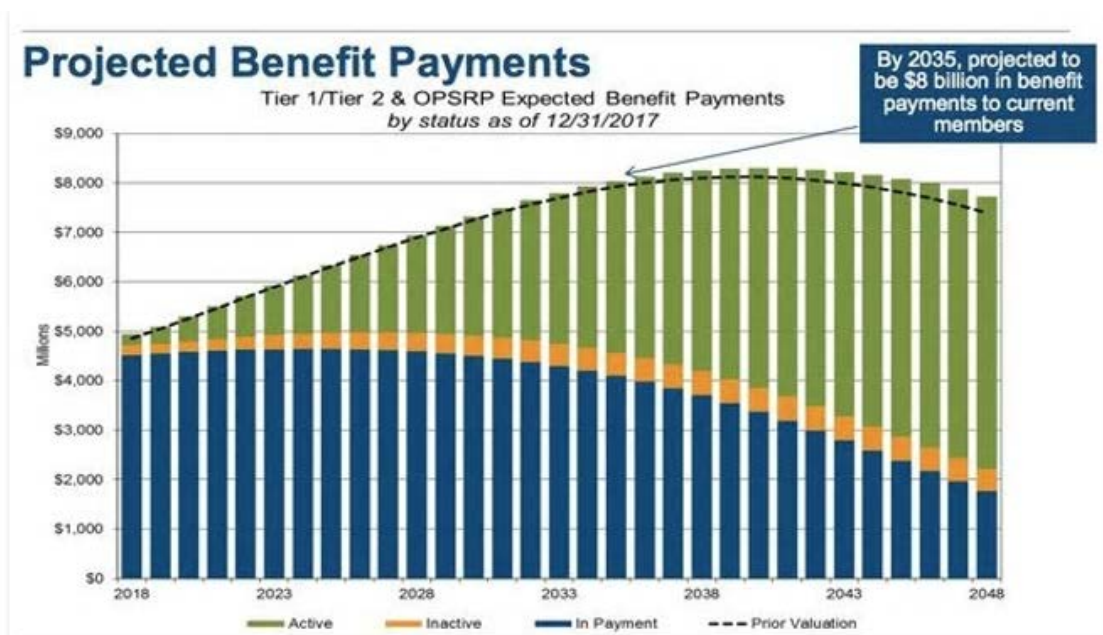
The FY19-20 Budget for State and Local Programs includes the Food Service Capital Reserve and several smaller, mostly local grants. This includes, but is not limited to: Oregon Community Foundation, Medford Schools Foundation, Aspire, Project Dove, Anna May, Fred Meyer, West Foundation etc. In the past the PEEK grant was budgeted in this area, but has been moved to page 112 in the FY17-18 budget for more explanation. The PERS reserve funds also used to be budgeted on this page as well and have been moved to page 111. The FY19-20 Budget for State and Local Programs is down \$.188M compared to zero transfers in from Food Service (\$25K is from the GF).

Special Revenue Funds - PERS Reserves

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
Transfers In to PERS	520,000	2,063,500	1,380,000		1,295,000	1,295,000
Beginning Fund Balance	2,257,200	2,777,200	3,439,600	3,418,500	3,418,500	3,418,500
TOTAL RESOURCES	2,777,200	4,840,700	4,819,600	3,418,500	4,713,500	4,713,500
REQUIREMENTS						
Transfers		1,401,100	1,401,100	1,401,100	1,401,100	1,401,100
Contingency	2,777,200	3,439,600	3,418,500	2,017,400	3,312,400	3,312,400
Unappropriated Fund Balance		-	-	-	-	-
TOTAL REQUIREMENTS	2,777,200	4,840,700	4,819,600	3,418,500	4,713,500	4,713,500

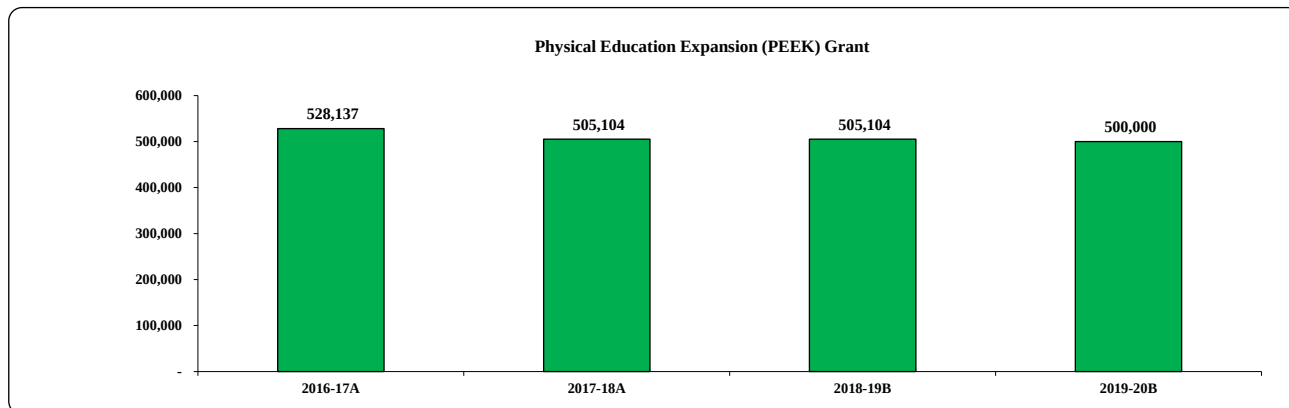


This fund represents the PERS reserve that was setup to partially offset large rate increases in the PERS rate over the 2017-19 biennium and beyond.



Special Revenue Funds - Physical Education Expansion (PEEK) Grant

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
State Sources	528,137	355,104	255,104	250,000	250,000	250,000
Transfer from GF		150,000	250,000	250,000	250,000	250,000
Beginning Fund Balance						
TOTAL RESOURCES	528,137	505,104	505,104	500,000	500,000	500,000
REQUIREMENTS						
Instruction	528,137	505,104	505,104	500,000	500,000	500,000
TOTAL REQUIREMENTS	528,137	505,104	505,104	500,000	500,000	500,000



This page shows the Physical Education Expansion (PEEK) Grant. At this time, it is unclear how much the District will receive for the PEEK grant in the 2019-20 school year but our assumption is funding will be essentially equal to prior year. If this grant is not awarded to the District or if it is awarded at a lower amount, the District will have to reevaluate how Physical Education instruction is delivered to elementary students. The District is expecting that this amount will slowly decrease to \$0 in the upcoming years.

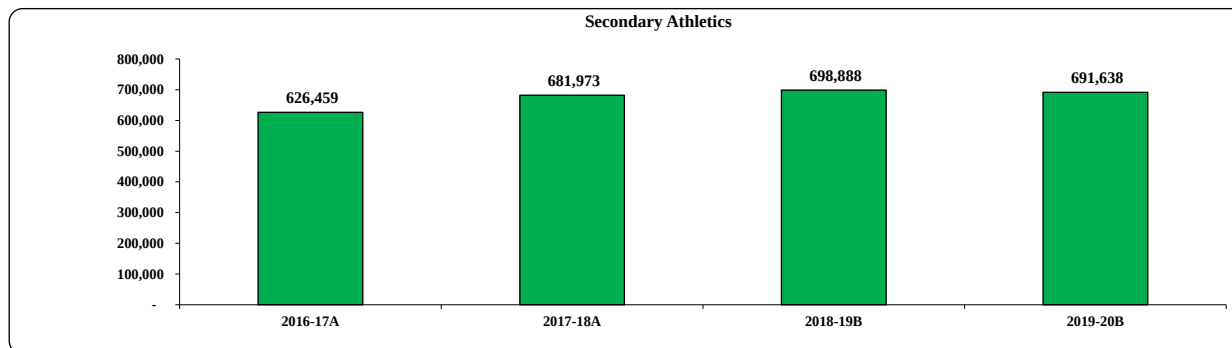
Background

The source of statewide funding for the PEEK grant has been \$370,000 (for the 15-17 biennium) from the state legislature and \$4,000,000 (for the 2015-17 biennium) from the big tobacco settlement monies that were allocated to Oregon.

- The tobacco settlement money is allocated by a separate committee, which consists of some very influential nonprofit groups that continue to advocate for kid related spending, i.e. keeping kids active and helping them make healthy decisions.
- 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. In the first couple of years, there were so few applications for grants that all grant requests were funded. Last year, for the first time, the committee had enough grant applications to cause a true competitive process, which led to us to predict that we will be receiving less per school than in the prior year.
- It is anticipated that the tobacco settlement money will continue in the next biennium (although there is less certainty about the \$370k noted above, but, as you can see, the state portion is less than 1% of the total).
- It is anticipated that the PE minutes mandate is not going to be softened. It is also anticipated that more school Districts will apply for grants in the next biennium, based on the current trend and the need to get to the required number of minutes of PE instruction by 2019. It is not known if the committee will simply decrease the dollars per grant or start to attempt to wean some of us off of the grant. In either scenario, 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	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
Admissions	115,669	128,353	115,000	115,000	115,000	115,000
Participation Fees	148,366	155,774	121,897	120,000	120,000	120,000
Other Local Sources	-					
State Sources - OSSA	17,912	18,493	30,000	25,000	25,000	25,000
Transfer from GF	340,000	375,000	375,000	375,000	375,000	375,000
Beginning Fund Balance	4,512	4,353	56,991	56,638	56,638	56,638
TOTAL RESOURCES	626,459	681,973	698,888	691,638	691,638	691,638
REQUIREMENTS						
Instruction - Middle School Co-Curricular:						
Salaries and Wages	1,031		600	600	600	600
Employee Benefits	291		150	150	150	150
Purchased Services	51,572		42,500	42,500	42,500	42,500
Supplies and Materials	29,403		30,000	30,000	30,000	30,000
Capital Outlay	-		6,000	6,000	6,000	6,000
Other Objects	400		1,000	1,000	1,000	1,000
Total Middle School	82,698	-	80,250	80,250	80,250	80,250
Instruction - High School Co-Curricular						
Salaries and Wages	56,323	49,794	60,000	60,000	60,000	60,000
Employee Benefits	11,861	10,022	15,000	15,000	15,000	15,000
Purchased Services	286,996	377,945	340,000	340,000	340,000	340,000
Supplies and Materials	145,552	131,195	90,000	90,000	90,000	90,000
Capital Outlay	-	27,261	32,000	32,000	32,000	32,000
Other Objects	38,676	28,766	25,000	25,000	25,000	25,000
Total High School	539,408	624,982	562,000	562,000	562,000	562,000
Contingency	4,353	56,991	56,638	49,388	49,388	49,388
Fund Balance						
TOTAL REQUIREMENTS	626,459	681,973	698,888	691,638	691,638	691,638



Secondary Athletics includes revenues and expenses other than the coaching stipends that are paid for by the General Fund (GF) in function 1122 (page 41) and 1132 (page 45). In FY19-20, the GF will transfer \$375K to help support this fund.

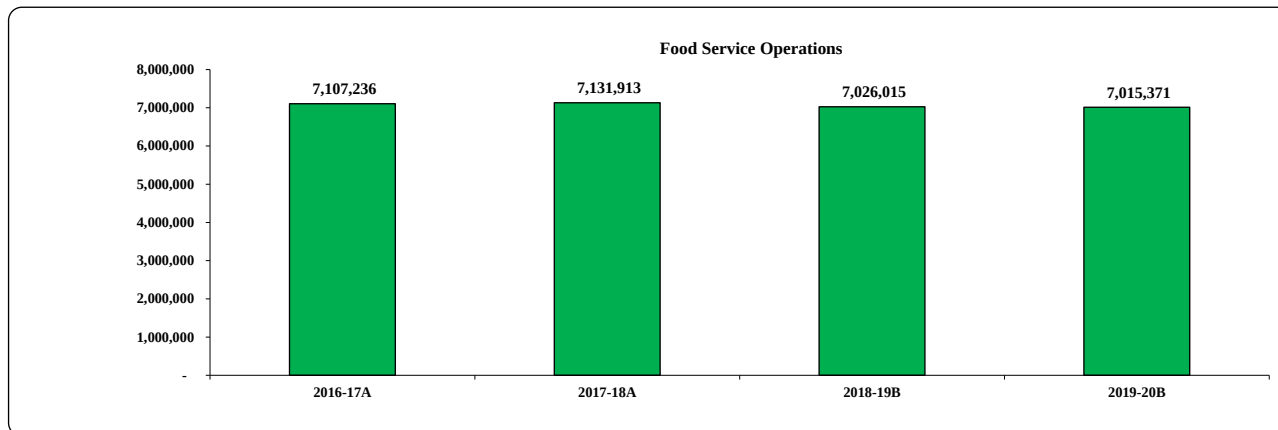
Revenue was affected by the cancellation of home contests due to wildfires and air quality. This also caused the increase in expenses for needed travel for practices and contest relocation. The other revenue source is athletic participation fees which have stayed at the same level and are currently the lowest fees in the Southwest Conference. Fees are currently \$100 for high school and \$50 for middle schools with a limit of paying for 2 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. FirstStudent, 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. This is a safety issue for spectators, players, coaches and venues. The benefits associated with these positions are increasing, mainly due to a 4.55% of payroll average rate increase in employer contribution rates to fund PERS UAL.

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	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
Daily Sales - School Lunch Program	606,353	611,722	650,250	663,255	663,255	663,255
Other Local Sources	-	-	-	-	-	-
Federal Sources - School Lunch	4,635,226	4,736,128	4,800,000	4,800,000	4,800,000	4,800,000
Other Sources	404,456	58,419	260,100	262,000	262,000	262,000
Transfer	-	-	-	-	-	-
Beginning Fund Balance	1,461,201	1,725,645	1,315,665	1,290,116	1,290,116	1,290,115
TOTAL RESOURCES	7,107,236	7,131,914	7,026,015	7,015,371	7,015,371	7,015,370
REQUIREMENTS						
Community Services:						
Salaries/Wages/Benefits	11,075	-	-	-	-	-
Purchased Services	5,029,561	5,036,775	5,128,800	5,231,376	5,231,376	5,231,376
Supplies and Materials	55,355	55,080	157,100	160,242	160,242	160,242
Other (Indirect Overhead to General Fund)	135,599	274,393	300,000	300,000	300,000	300,000
Capital Outlay	-	-	-	125,000	125,000	125,000
Total Community Services	5,231,590	5,366,248	5,585,900	5,816,618	5,816,618	5,816,618
Transfers	150,000	450,000	150,000	-	-	-
Contingency	1,725,645	1,315,665	1,290,115	1,198,753	1,198,753	1,198,752
Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	7,107,236	7,131,913	7,026,015	7,015,371	7,015,371	7,015,370



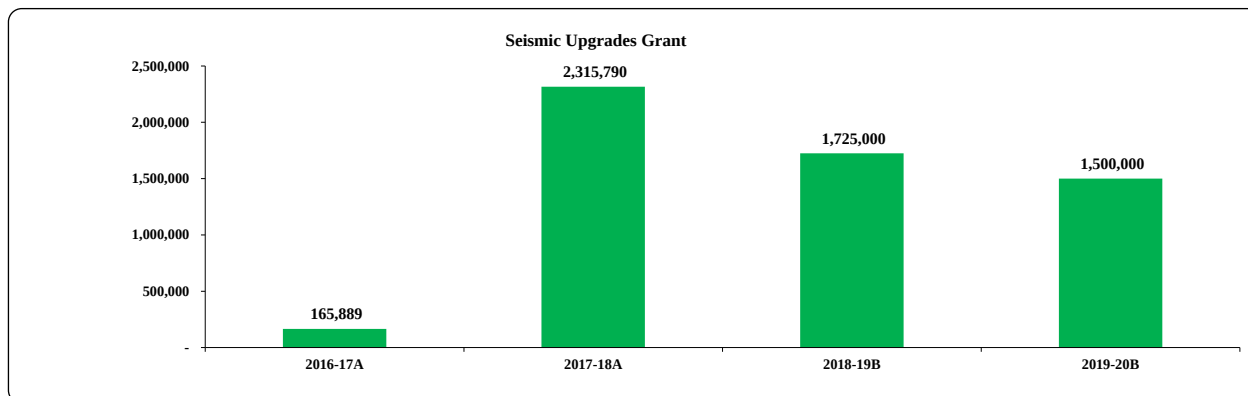
Food services are provided for the students of the Medford School District by Sodexo, Inc. The majority of the anticipated requirements or expenditures are reflected in Purchased Services, which is primarily comprised of Sodexo's fee to the District for providing the individual meals. The remainder of 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	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
State Sources	165,889	2,326,143	1,725,000	1,500,000	1,500,000	1,500,000
Beginning Fund Balance		(10,353)	-	-	-	-
TOTAL RESOURCES	165,889	2,315,790	1,725,000	1,500,000	1,500,000	1,500,000
REQUIREMENTS						
Transfer from General Fund			-	-	-	
Capital Outlay	176,242	2,315,790	1,725,000	1,500,000	1,500,000	1,500,000
Contingency	(10,353)	-	-			
TOTAL REQUIREMENTS	165,889	2,315,790	1,725,000	1,500,000	1,500,000	1,500,000



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.

One tool available to help us fund these large scale projects is the Seismic Rehabilitation Grant Program (SRGP). The SRGP is a competitive grant program that provides funding for the seismic rehabilitation of critical public buildings, particularly public schools and emergency services facilities. The Medford School District fronts the project cost which is then paid back in a timely manner by the State of Oregon Business Development Department—Infrastructure Finance Authority (IFA). In addition to keeping students and staff safe during a seismic event, the MSD desires to be a community resource during response and recovery efforts in the shape of having facilities that can be used for shelters, supply distribution, and/or command posts.

Two important terms to understanding seismic rehabilitation:

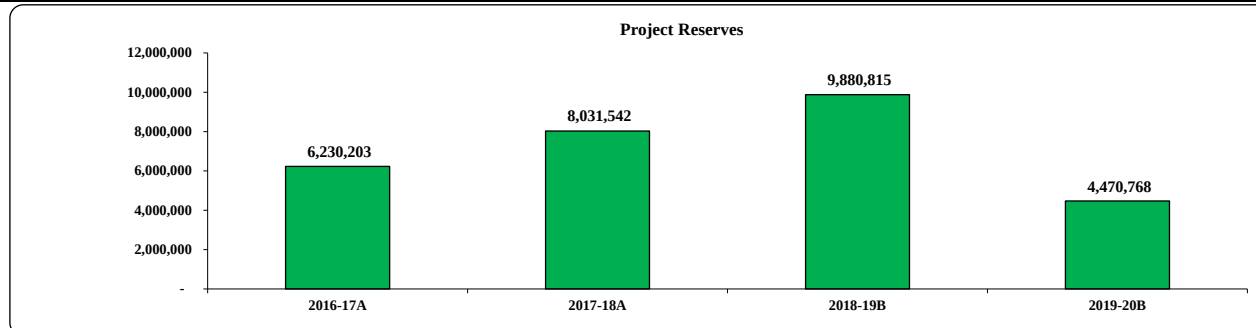
- Life Safety means that a building may be damaged beyond repair during an earthquake but people will be able to safely exit the building.
- Immediate Occupancy means that not only will the building remain standing after an earthquake but emergency services will be able to continue to operate and provide 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 7 years. We have completed work at Washington (\$270,00) 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 have started work at Hoover (\$1,498,345) 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. This project will be complete by August of 2019. Using district funds to match the grant funding allows for the campus to be upgraded in its entirety with one mobilization and minimizes 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 have applied for SRGP funding for four additional sites during the last round of available funding. We will continue to work toward accomplishing all of our life safety and immediate occupancy seismic goals in the years to come.

Special Revenue Funds - Project Reserves

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
Transfer from General Fund	3,080,000	4,347,000	7,347,322	3,608,063	3,608,063	2,908,674
Transfer from General Fund: Turf Replacement	20,000	20,000	20,000	20,000	20,000	20,000
Other (including CET, PPC, ETO)	1,360,717	1,348,176	1,320,000	1,320,000	1,320,000	1,320,000
Beginning Fund Balance	1,769,487	2,316,366	1,193,493	222,094	222,094	222,094
TOTAL RESOURCES	6,230,203	8,031,542	9,880,815	5,170,157	5,170,157	4,470,768
REQUIREMENTS						
Instruction:						
Curriculum Spending-	1,794,600	2,064,568		1,380,000	1,380,000	
Elementary School			323,161			232,810
Middle School			232,203			151,339
High School			997,233			702,592
Total Instruction	1,794,600	2,064,568	1,552,596	1,380,000	1,380,000	1,086,741
Support Services:						
Purchased Services	398		10,000	10,000	10,000	10,000
Supplies, Dues and Fees	8,949		8,000	8,000	8,000	8,000
Software Spending	64,851	60,129	590,000			
Hardware Spending	236,138	1,895,327	4,998,125	1,535,600	1,535,600	1,129,470
Total Support Services	310,336	1,955,457	5,606,125	1,553,600	1,553,600	1,147,470
Facilities Acquisition and Construction:						
Capital Spending	1,806,767	2,818,025	2,500,000	1,902,000	1,902,000	1,902,000
Total Facilities Acquisition and Construction	1,806,767	2,818,025	2,500,000	1,902,000	1,902,000	1,902,000
Transfers	-	-	-	-	-	-
Total Spending	3,911,703	6,838,050	9,658,721	4,835,600	4,835,600	4,136,211
Stadium Turf Replacement Reserves	142,515	162,514	182,515	202,515	202,515	202,515
Chromebook Reserves	-	-	-	-	-	-
Contingency	2,175,985	1,030,978	39,579	132,042	132,042	132,042
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	6,230,203	8,031,542	9,880,815	5,170,157	5,170,157	4,470,768



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 \$2.9M transfer from the General Fund in FY19-20 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 will be receiving Construction Excise Tax Receipts estimated at \$1.0M and Public Purpose Charged (PPC) receipts estimated at \$300K.

The FY19-20 Project Reserves Budget for facility repairs and maintenance is part of a 20 year comprehensive plan with Repairs and Maintenance expenditures. For FY19-20, we are including \$1.9M for Facilities, which includes spending for various projects described in the following pages. Having sufficient resources to fund facility repairs and maintenance projects supports our educational goals and was a commitment made to the community as part of our school construction bond financing initiative. The \$1.129M for IT and NTS expenditures in FY19-20 includes \$0.364M for computer replacements, \$0.064M for copier replacements, \$0.12M for access control replacements for security buzzers, \$0.15M for security panels at various schools, \$0.119M for chromebooks, and \$0.312M for other services. Please see the following pages for a more detailed description of the capital and NTS projects planned for FY19-20.

Finally, the budget includes \$1.086M for new Science and Social Science curriculum adoption for various grades in 2019-20.

Narratives for all planned projects for FY19-20 can be found on the following pages.

Capital and Repair and Maintenance Projects Planned for FY19-20

Facilities Projects	Amount	JL or PO	Manager
<u>Furniture Replacement</u>			
Furniture Replacement Cycle (Administration)	\$5,000	19PRRFFN00	Havniear
Furniture Replacement Cycle (Elementary)	\$45,000	19PRRFFNXX	Havniear
Furniture Replacement Cycle (Secondary)	\$50,000	19PRRFFNXX	Havniear
	\$100,000		
<u>HVAC Systems</u>			
Replace HVAC ED-PAC (Jacksonville)	\$20,000	20PRRFHV28	Havniear
Replace HVAC Gym (Jacksonville)	\$50,000	20PRRFHV28	Havniear
Replace HVAC (Ruch)	\$10,000	20PRRFHV52	Havniear
Replace HVAC Controls (Oak Grove)	\$20,000	20PRRFHV44	Havniear
	\$100,000		
<u>Parking Lot & Concrete Replacements</u>			
Parking Lot Overlay/Concrete Replcmnt (Griffin Crk)	\$250,000	20PRRFRC12	Havniear
Concrete Work (Jackson & Washington)	\$45,000	20PRRFRCN24, 20PRRFRCN56	
	\$295,000		
<u>Roofing</u>			
Roof - Ongoing assessment (MSDEC, Wilson, OG)	\$190,000	20PRRFRF	Havniear
	\$190,000		
<u>Site Improvements</u>			
Boiler Replacement - Hedrick	\$450,000	20PRRFHV06	Havniear
BAS - Hedrick	\$225,000	20PRRFVU06	Havniear
Additional Seismic Work (Hoover)	\$462,000	20PRRFSE16	Havniear
Additional Work Room Space/Mods (Hoover)	\$30,000	20PRRFSE16	Havniear
Floors - Wilson Bathrooms (Epoxy)	\$40,000	20PRRFFL64	Havniear
Floors - Lone Pine Office	\$10,000	20PRRFFL40	Havniear
	\$1,217,000		
	\$1,902,000		

Special Revenue Funds - Project Reserves

Capital Repairs Fund Narratives

Capital and Repair and Maintenance Projects Planned for FY19-20

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.

HVAC

Replace HVAC Classroom - Jacksonville - \$20,000

These HVAC units are failing frequently, and requiring extensive maintenance attention to keep operational. We have been replacing the Jacksonville units in a phased approach.

Replace HVAC Gym - Jacksonville - \$50,000

The current unit for Jacksonville gym does not have any cooling capability. This is problematic especially when we are experiencing poor air quality due to severe smoke conditions. This will provide cooling capability to the gym and stage area.

Replace HVAC - Ruch - \$10,000

These HVAC units are failing frequently, and requiring extensive maintenance attention to keep operational.

Replace HVAC Controls - Oak Grove - \$20,000

Oak Grove still has areas of the campus that are on manual thermostats only. This project will allow the units to be hooked up to controls so that we can monitor trends and work on them remotely.

Parking Lot & Concrete Replacements

Parking Lot Overlay/Concrete Replacement - Griffin Creek - \$250,000

Griffin Creek's south parking lot is in good condition and the staff parking lot received asphalt last year. This project will replace the front parking lot at the main entrance of the school.

Concrete Work (Jackson & Washington) - \$45,000

The concrete is failing in several locations around Washington. Some of this is surface deterioration and some are trip hazards. The city has notified us that we have 90 days to fix the issues that are street side.

The concrete is failing in several locations around Jackson. Some of this is surface deterioration and some are trip hazards. The city has notified us that we have 90 days to fix the issues that are street side.

Roofing

Roof - Ongoing Assessment - MSDEC, Wilson and Oak Grove - \$190,000

This roof is a built-up roof (BUR) where the cap sheet is starting to wear significantly, and we are seeing an increase in the number of leaks. There is a limited window of time to deal with wear and tear of this nature, before having to replace the roof completely. For the built up roofs, we recommend a monolithic, spray applied, reinforced roofing/top coat with an aluminum emulsion surface for reflectivity. This application consists of two coats. The base coat is a mix of chopped fiberglass. The top coat is a different color that increases reflectivity and helps determine wear and tear. This extends the life of the roof under warranty for an additional 10 years. The application can be repeated and/or tied into by section when needed. This procedure is effective, less invasive, less costly, takes less times, and is better for the environment in terms of roofing material disposal and energy conservation.

Special Revenue Funds - Project Reserves

Capital Repairs Fund Narratives

Site Improvements

Boiler Replacement - Hedrick - \$450,000

We replaced two of the boilers at Hedrick during the summer of 2014. The goal was to replace all three, but the cost exceeded the funding allocations at that time. The remaining boiler is antiquated and very inefficient. We will remove the boiler, abate hazardous materials as necessary, and replace it with a new, efficient boiler. We will also route the flue up the side of the building instead of through the current chimney. This will help with required seismic work in the future. The new boiler will be dual fuel capable and piped for propane. This will keep us on the current rate schedule and allows for a backup in the event of a gas curtailment like we experience earlier this year.

BAS - Hedrick - \$225,000

Hedrick has a building automation systems (BAS) that relies on communications between the controls and the site through a modem at a baud rate of ~9,600. The modem-based system is antiquated and ineffective and results frequently in inconsistent temperatures at the site. Some parts are obsolete and can only be rebuilt, not replaced. Without the effective communication link facilities staff are unable to monitor temperatures at the sites and cannot remote in to address issues when they do arise. This project will update the BAS system to the site and improve the consistency of temperatures all around. We completed this same work at Abe Lincoln and McLoughlin as part of last year's capital projects.

Additional Seismic Work - Hoover - \$462,000

Hoover will receive a seismic upgrade funded primarily by the State's Seismic Rehabilitation Grant Program (SRGP). The grant was capped at \$1.5 million. This is not enough funding to seismically upgrade the whole school. The goal is to seismically upgrade all district facilities by 2032 in accordance with ORS 455.400. We will not be able to do all buildings solely with grant funding. In order to bring the full Hoover campus up to life safety standards and the gym and the cafeteria up to immediate occupancy standards, we will need to match some of the funding. We are already mobilized at the site for construction. This is beneficial to the cost of the additional seismic work and will prevent additional disruption at the site. It also helps to complete the Hoover campus entirely so that we can focus resources on other campuses in the near future.

Additional Work Room Space/Modifications (Seismic) - Hoover - \$30,000

With Hoover continuing to experience pressure from being over capacity, they are in dire need of some additional workspace areas for small group work. In order to use existing space, but prevent disruption to current classrooms, we will add exterior doors to the workspace in-between three classroom. This will allow the classrooms to continue to use the space when needed. It will also allow staff to access the spaces for small group work without disrupting class.

Bathroom Floors - Wilson - \$40,000

The Wilson bathroom floors are failing at a high rate. We have previously used epoxy surfacing at Griffin Creek and Hedrick. It is more durable and can still be cleaned. This project will allow for several bathrooms at Wilson have an epoxy floor installed.

Main Office Carpet - Lone Pine Office - \$10,000

The carpet in the main office is failing and needs to be replaced. We can no longer fix it or replace isolated sections.

Total Capital Repair and Maintenance Projects for FY19-20: \$1,902,000

Special Revenue Funds - Project Reserves

Network and Telecommunication Projects Planned for FY19-20

Description	Location	Amount	JL or PO	Manager
<u>Hardware & Network Equipment</u>				
Computer replacement (560 x \$650)	Various	364,000	20PRRFCR00	Bales
Security Panels (Jefferson, Ruch, Washington, Abe Lincoln, Old Warehouse)		150,000	20PRRFBZ00	Bales
Access Control Replacement for Security Buzzers (100 x \$1,200)	Various	120,000	20PRRFBZ00	Bales
Chromebook Purchase for Social Studies	Various	119,870	20PRRFCB00	Bales
Servers (for cameras) (8 x \$12,000)	Various	96,000	20PRRFSV00	Bales
Firewall Replacement - District Wide	Various	75,000	20PRRFFF00	Bales
Copier replacement at various locations due to age (8 x \$8000)	Various	64,000	20PRRFCO00	Bales
Chromebook replacement (200 x \$303)	Various	60,600	20PRRFCB00	Bales
Access Point Replacements (120 X \$500)	Various	60,000	20PRRFAP00	Bales
Phones (100 x \$200)	Various	20,000	20PRRFPH00	Bales
Purchased Services		10,000	20PRRFNT00	Bales
Supplies, Dues & Fees		8,000	20PRRFNT00	Bales
TOTAL NETWORK & TELECOMMUNICATION SERVICES PROJECTS		\$1,147,470		

Special Revenue Funds - Project Reserves

Network and Telecommunication Services Projects

Computer Replacement - \$364,000

We are projecting to replace 560 computers in the schools (mainly for teachers) for \$650 each.

Security Panels (Jefferson, Ruch, Washington, Abe Lincoln, Old Warehouse) \$150,000

Five of our sites are still using a very old system for intrusion that is no longer supported and we can no longer get parts to fix the system when they fail. These older systems have been in place for 15-17 years so they have lasted far past the expected life for the hardware.

Access Control Replacement for Security Buzzers - \$120,000

The current access control system was installed in 2009 and does not have the feature set to handle all of the background automation we need to control the doors in the event of a lockdown. We have started to migrate some of the systems to the new hardware but we need to convert the rest of the system so that we have a single platform for access control.

Chromebook purchase for Social Studies - \$119,870

New chromebooks will be purchased for the new Social Studies curriculum that will be implemented in FY19-20.

Servers (for cameras) (8 X \$12,000) \$96,000

Some of the video surveillance servers are due for replacement. Many of them were install 4 years ago and use extensive disk access causing drive failures.

Firewall Replacement - District Wide \$75,000

The current firewall was installed 4 years ago and is due to replacement. The end of sale for the current firewall was 1-1-2019 so software updates will not be available to us unless we upgrade to the new hardware.

Copier Replacement - \$64,000

Several of our copiers need to be replaced across all District sites. 8 copiers are projected to be replaced at \$8,000 each.

Chromebook Replacement - \$60,600

We are projecting to replace 200 Chromebook throughout the District. There will be approximately 200 chromebooks purchased in FY19-20, but we are expecting a purchase of approximately 2,000 chromebook replacements for the older units that will need to be changed out, or \$606K in FY20-21.

Access Point Replacements (120 X \$500) 60,000

We have 120 access points that were installed 4 years ago and will no longer handle the load of the devices in the area they serve.

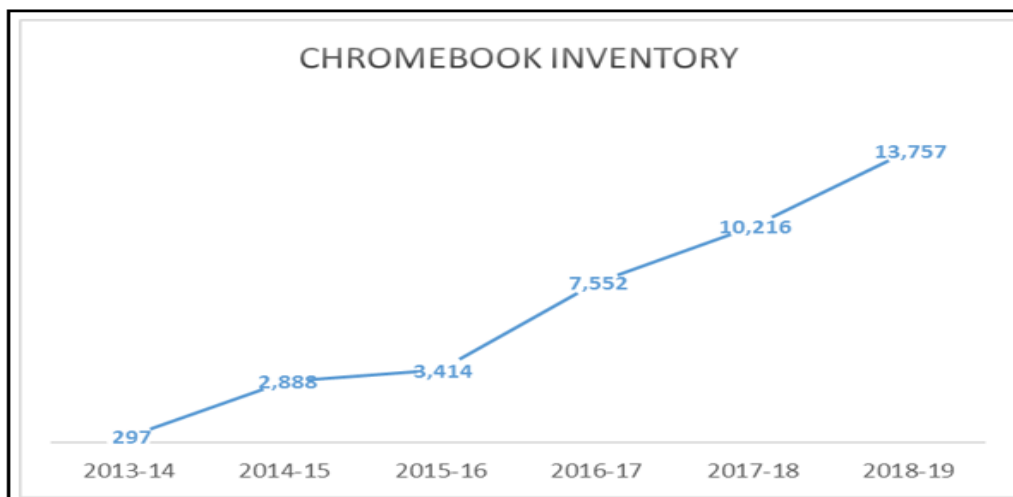
Phones (100 X \$200) \$20,000

Phones will be replaced throughout the District as needed.

Support Services - \$18,000

Total Network & Telecommunication Services Projects FY19-20: \$1,147,470

The District has gone from 297 Chromebooks to 13,757 in five years. The total number of Chromebooks, Laptops, PC's, printers and other mobile devices managed by NTS has more than doubled to approximately 23,000, but staff has only increased 20%, or 3 FTE, through 2018-19.



Special Revenue Funds - Project Reserves

Curriculum Spending Planned FY19-20

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
2015: Mathematics	2016	2015: Mathematics	2016
2016: Science	2017	2016: Science	2017
2017: Health & Physical Education	2018	2017: Health & Physical Education	2018
2018: Social Sciences	2019	2018: Social Sciences & 4-12 Science	2019
2019: No instructional materials	2020	2019: K-3 Science	2020
2020: World Languages & The Arts & ELA	2021	2020: World Languages & The Arts & ELA	2021
2021: ELL/ELP	2022	2021: ELL/ELP	2022
2022: Mathematics	2023	2022: Mathematics	2023
2023: Science	2024	2023: Science	2024
2024: Health & Physical Education	2025	2024: Health & Physical Education	2025
2025: Social Sciences	2026	2025: Social Sciences	2026
2026: World Languages & The Arts	2027	2026: World Languages & The Arts	2027

Curriculum FY2019-2020

Science Grades 4-12 (8,000 Students @ \$85.12 each):	\$	680,940	20PRRFTBXX	Cummings
Social Science 5th Grade (1,000 Students @ \$100 each):	\$	5,801	20PRRFTBXX	Cummings
Social Science Grades 9-12 (4,000 Students @ \$100 each):	\$	400,000	20PRRFTBXX	Cummings
	\$	1,086,741		

Total Curriculum FY19-20: \$1,086,741

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.

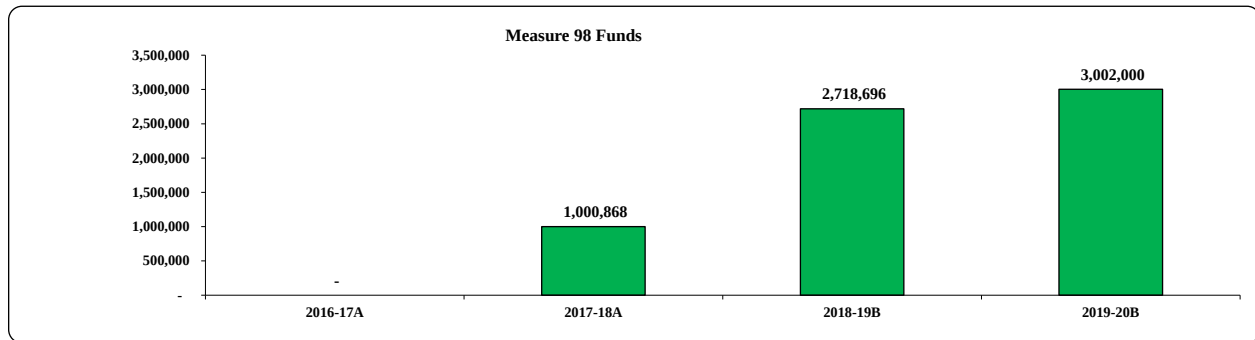
Below is a chart that shows the *estimated* curriculum purchases for FY19-20. As these are estimated costs, they are expected to fluctuate slightly.

<u>Course</u>	<u>Estimated Costs</u>
AP Psychology	18,500
Economics	105,900
AP Economics	39,000
Contemporary Issues and Civics	27,000
World Studies	76,100
American Studies	88,934
K-4 Grade Social Science	100,000
AP US Government	15,700
Environmental Science	23,200
3rd-8th Grade Science	472,000
Dual Language Program Materials	60,000
Contingency	60,407
	<u><u>1,086,741</u></u>

In the Spring of 2019 we piloted various new social science curriculums in 7-12th grade. These new curriculum programs have many innovative digital features including: interactive maps, slideshows, student worksheets and activities and assessment resources. Chromebook access is critical to the teaching and learning opportunities in our secondary social science classrooms. To that end, we need procure a Chromebook cart for each classroom 7-12 for social science instruction. That would be \$119,870 for 10 carts of 36 devices each, which is budgeted in the project reserves hardware spending budget.

Special Revenue Funds - Measure 98 High School Success

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
State Sources	-	1,000,868	2,741,702	1,700,000	1,700,000	3,002,000
Beginning Fund Balance		-	(23,006)	-	-	-
TOTAL RESOURCES	-	1,000,868	2,718,696	1,700,000	1,700,000	3,002,000
REQUIREMENTS						
Instruction:						
CTE	-	341,291	838,220	566,667	566,667	1,000,667
College and Career Readiness		341,291	844,226	566,667	566,667	1,000,667
Dropout Prevention	-	341,291	1,036,250	566,667	566,667	1,000,667
Total Instruction	-	1,023,874	2,718,696	1,700,000	1,700,000	3,002,000
Support Services:						
CTE						
College and Career Readiness						
Dropout Prevention	-		-	-	-	-
Total Support Services	-	-	-	-	-	-
Pass-through to Charter Schools	-					-
Contingency			0			
Unappropriated Fund Balance	-	(23,006)		-	-	-
TOTAL REQUIREMENTS	-	1,000,868	2,718,696	1,700,000	1,700,000	3,002,000



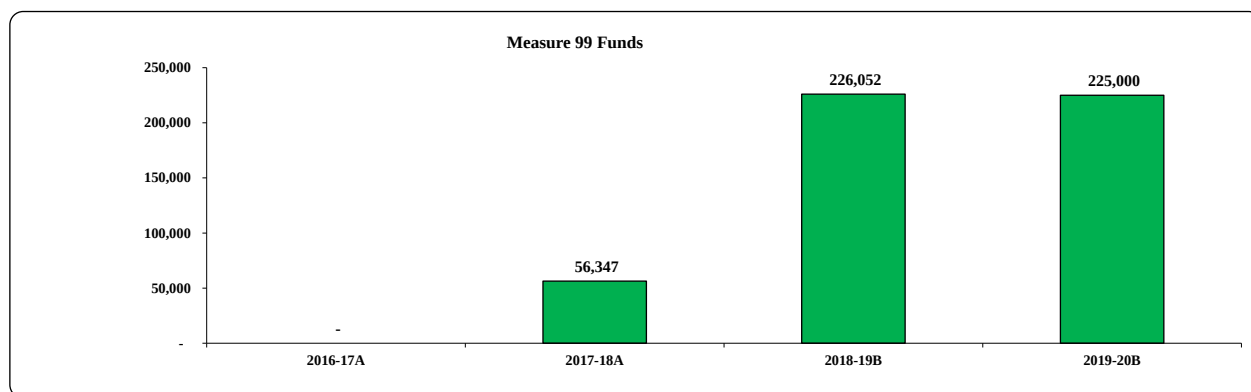
State funding for Measure 98 for 2019-21 is proposed at an equal level to the 2017-19 biennium. The FY19-20 budget is \$0.28M higher than the prior year.

In the Medford School District, Measure 98 funds:

- Enhanced mental health support for students,
- Expanded CTE programs including computer science, plumbing and electrical,
- Covered college tuition for students,
- Increased staffing and professional development for comprehensive guidance and counseling,
- Provided college entrance assessments for all 11th graders.

Special Revenue Funds - Measure 99 Outdoor School

Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
State Sources	-	56,348	226,052	225,000	225,000	225,000
Beginning Fund Balance	-	-	-	-	-	-
TOTAL RESOURCES	-	56,348	226,052	225,000	225,000	225,000
REQUIREMENTS						
Instruction	-	56,348	226,052	225,000	225,000	225,000
Total Instruction	-	56,348	226,052	225,000	225,000	225,000
Pass-through to Charter Schools	-	-	-	-	-	-
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	-	56,347	226,052	225,000	225,000	225,000



Initiative Design

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.

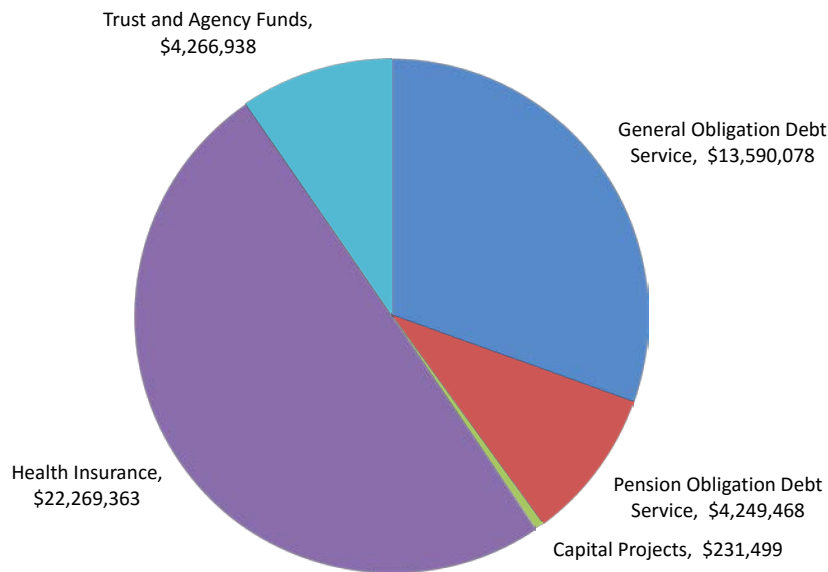
In 2017-2018, Medford School District was approved to spend up to \$80,884 to fund programs in 11 out of 18 eligible schools who participated (including charter schools.) Amounts awarded for the 2017-2018 were based on what each school requested.

In 2018-2019, all schools, including charter schools decided to participate, and we were approved to spend up to \$231,596. The funding structure 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 (2019-2020.)

Other Funds

Debt Service - General Obligation School Bonds
Debt Service - Pension Obligation Bonds
Capital Projects Fund
Health Insurance Fund
Trust and Agency Funds - Hull Memorial
Trust and Agency Funds - Student Scholarships
Trust and Agency Funds -Student Body Funds



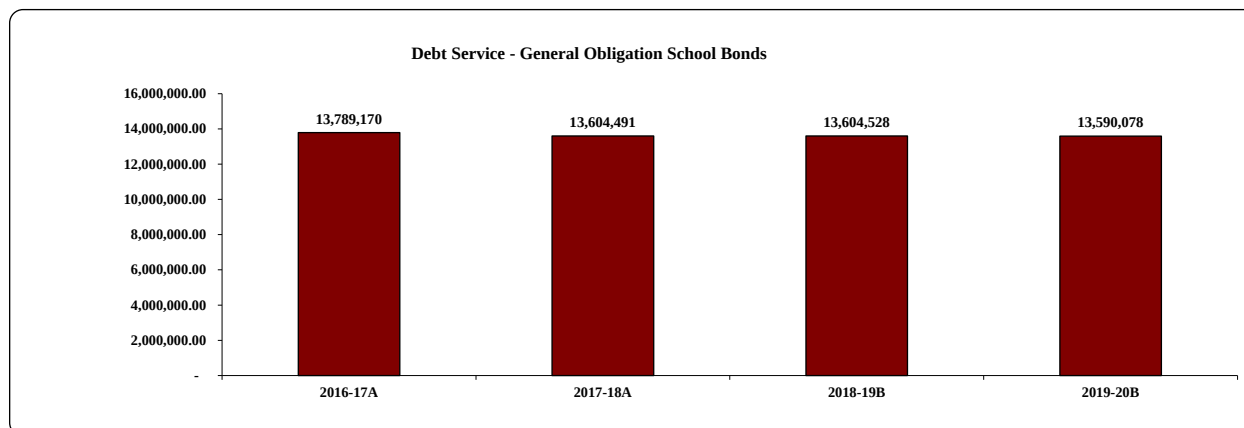
Other Funds Summary	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
Debt Service - General Obligation School Bonds	13,789,170	13,604,491	13,604,528	13,590,078	13,590,078	13,590,078
Debt Service - Pension Obligation Bonds	4,191,245	4,154,394	4,078,420	4,249,468	4,249,468	4,249,468
Capital Projects Fund	172,116	205,619	219,619	231,499	231,499	231,499
Health Insurance Fund	18,325,257	19,539,716	21,364,113	22,269,363	22,269,363	22,269,363
Trust and Agency Funds - Student Scholarships	716,210	738,255	737,350	744,395	744,395	744,395
Trust and Agency Funds -Student Body Funds	3,283,795	3,258,536	3,434,590	3,522,543	3,522,543	3,522,543
Total Appropriations	40,477,793	41,501,012	43,438,621	44,607,347	44,607,347	44,607,347

Other funds are up \$1.2M (2.69%) due primarily to a \$0.9M increase in the Healthcare Self Insurance Fund and \$0.17M in Pension Obligation Bonds. Excluding the increase in the Healthcare Self Insurance fund and Pension Bonds, other funds are up a cumulative \$92K (0.21%).

Debt Service - General Obligation School Bonds

Debt Service General Obligation Bonds	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
Local Sources						
Current Year Taxes	13,178,773	12,827,771	12,428,650	12,412,200	12,412,200	12,412,200
Prior Year Taxes	383,740	298,755	350,000	350,000	350,000	350,000
Interest/Other	41,436	69,551	25,000	26,000	26,000	26,000
Total Local Sources	13,603,949	12,803,613	12,803,650	12,789,200	12,789,200	12,789,200
Beginning Fund Balance	185,221	800,878	800,878	800,878	800,878	800,878
TOTAL RESOURCES	13,789,170	13,604,491	13,604,528	13,590,078	13,590,078	13,590,078
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	6,290,000	6,390,000	6,735,000	6,975,000	6,975,000	6,975,000
Interest Payments	6,696,413	6,413,363	6,065,150	5,813,200	5,813,200	5,813,200
Dues and Fees	1,878	250	3,500	1,000	1,000	1,000
TOTAL DEBT SERVICE*	12,988,291	12,803,613	12,803,650	12,789,200	12,789,200	12,789,200
Contingency	800,878	800,878	800,878	800,878	800,878	800,878
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	13,789,170	13,604,491	13,604,528	13,590,078	13,590,078	13,590,078

*Appropriation Level

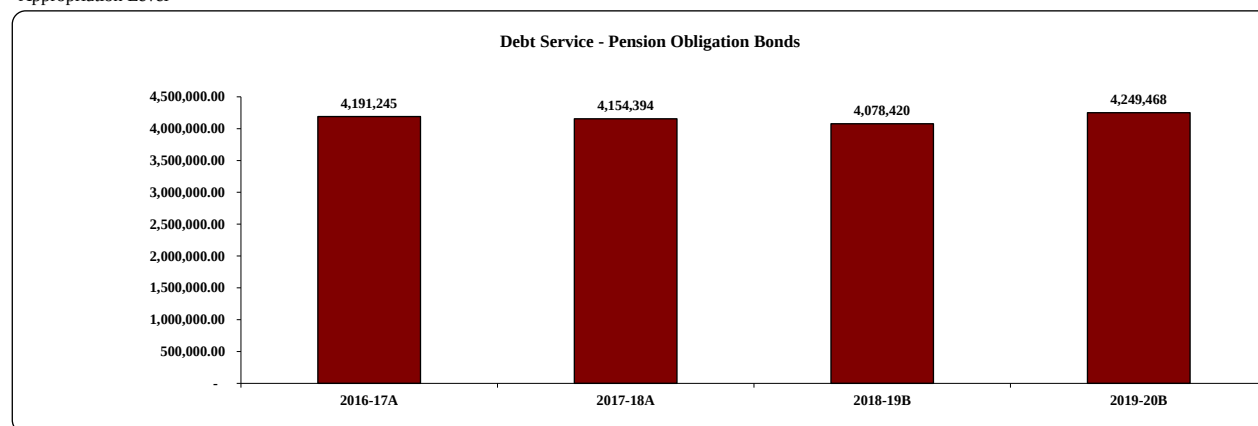


The District has one outstanding General Obligation Debt Bond issuance as of 07/01/2018 which was issued in 2015. The 2015 bonds refunded the majority, but not all, of the outstanding 2007A, 2007B, 2008 and 2009 bonds to reduce interest rates. The 2007A bond payments finished in 2016-17 and payments 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 FY19-20 will be \$130.59M. 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	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
Local Sources:						
Services provided by other funds	3,361,125	3,477,855	3,600,000	4,015,390	4,015,390	4,015,390
Other Sources:						
Interest/Other	63	235	-	-	-	-
Beginning Fund Balance	830,057	676,305	478,420	234,078	234,078	234,078
TOTAL RESOURCES	4,191,245	4,154,394	4,078,420	4,249,468	4,249,468	4,249,468
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	1,555,000	1,800,000	2,070,000	2,360,000	2,360,000	2,360,000
Interest Payments	1,959,440	1,874,974	1,772,842	1,655,390	1,655,390	1,655,390
Dues and Fees	500	1,000	1,500	1,500	1,500	1,500
UAL lump sum payment to PERS	-	-	-	-	-	-
Total Debt Service*	3,514,940	3,675,974	3,844,342	4,016,890	4,016,890	4,016,890
Contingency	676,305	478,420	234,078	232,578	232,578	232,578
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	4,191,245	4,154,394	4,078,420	4,249,468	4,249,468	4,249,468

*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. 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 FY19-20 there will be \$29.175M in principle due on the Pension Obligation Bonds.

In FY18-19, the fund projects to generate approximately \$3.6M in revenue and have debt service expense of \$3.8M resulting in \$0.2M deficit spending. Revenue for this fund is generated by withholding 5.8% of gross payroll. The most recent Milliman actuarial report (October 2018) shows the PERS side account earning 5.07%, so effectively the District is losing 0.73% on these bonds for this year. If gross payroll gets reduced and/or total debt service in this fund grows faster than gross payroll, there is a risk that the PERS withholding rate as a percentage of payroll will need to grow to fund these payments. Total principal and interest payments on the Pension Obligation bonds is scheduled to steadily increase each year from \$3.8M this year to \$5.4M in 2026-27. For the next five years, this payment is scheduled at FY18-19 \$3.842 or 4.6% year-over-year growth, FY 19-20 \$4.015M or 4.5% year-over-year growth, FY 20-21 \$4.196 M or 4.5% year over year growth, FY21-22 \$4.379 M 4.4% year over year growth and FY 22-23 \$4.573 M 4.4% year over year growth.

Capital Projects Fund

Capital Projects	2016-17	2017-18	2018-19	2019-20	2019-20	2019-20
RESOURCES	Actual	Actual	Budget	Proposed	Approved	Adopted
Local Sources:						
Taxes	-	-	-	-	-	-
Interest	14,320	13,637	14,000	12,000	12,000	12,000
Other local sources	16,350	19,986	-	-	-	-
Total Local Sources	30,670	33,623	14,000	12,000	12,000	12,000
Other Sources:						
Beginning Fund Balance	141,446	171,996	205,619	219,499	219,499	219,499
TOTAL RESOURCES	172,116	205,619	219,619	231,499	231,499	231,499

REQUIREMENTS

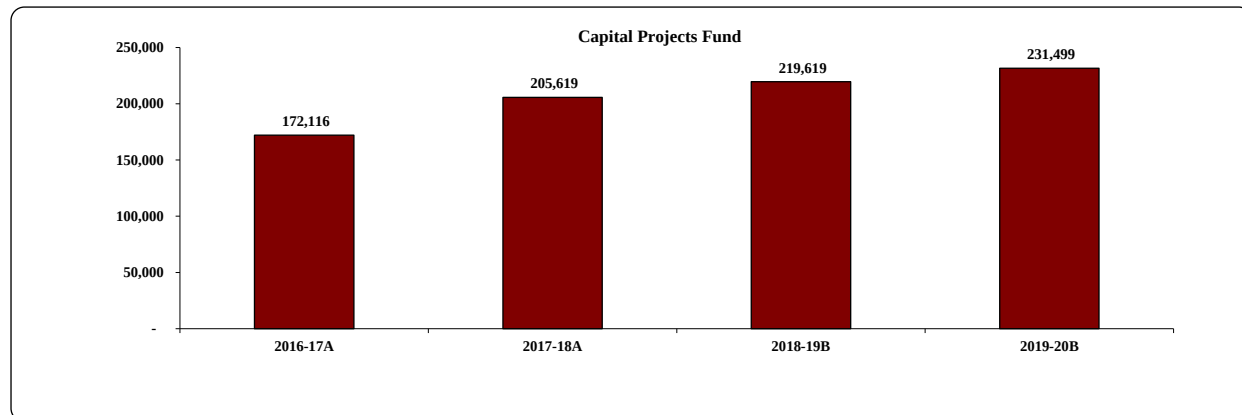
Facilities Acquisition:

Other OBJECTS	120	-	120	-	-	-
Total Facilities and Acquisition*	120	-	120	-	-	-

Other Uses:

Contingency	171,996	205,619	219,499	231,499	231,499	231,499
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	172,116	205,619	219,619	231,499	231,499	231,499

*Appropriation Level



Bond funded construction was completed in FY12-13. This fund does hold 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 receivable at the beginning of FY19-20 is approximately \$297K. The budget includes the collection of interest on the note.

Health Insurance Fund

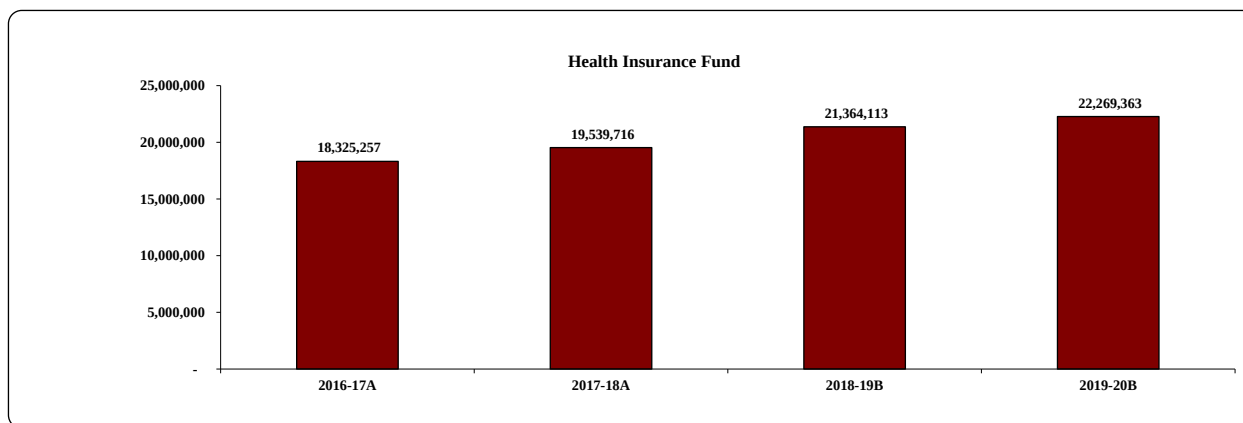
Health Insurance	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
Local Sources:						
Interest	2,748	-	-	-	-	-
Services Provided	16,359,167	16,556,478	18,105,000	19,010,250	19,010,250	19,010,250
Other Local Sources	294,272	406,634	-	-	-	-
Total Local Sources	16,656,187	16,963,112	18,105,000	19,010,250	19,010,250	19,010,250
Federal ERRP Grant						
Beginning Fund Balance	1,669,070	2,576,604	3,259,113	3,259,113	3,259,113	3,259,113
TOTAL RESOURCES	18,325,257	19,539,716	21,364,113	22,269,363	22,269,363	22,269,363

REQUIREMENTS

Support Services:

Salaries and Wages	51,648	52,685	52,164	55,294	55,294	55,294
Employee Benefits	23,880	26,760	24,732	26,216	26,216	26,216
Purchased Services	1,508,788	1,487,503	1,554,000	1,647,240	1,647,240	1,647,240
Purchased Services - Claims	14,159,498	14,712,241	16,474,104	17,462,550	17,462,550	17,462,550
Supplies/Dues/Fees	4,839	1,415.30	-	-	-	-
Total Support Services*	15,748,653	16,280,603	18,105,000	19,191,300	19,191,300	19,191,300
Contingency	2,576,604	3,259,113	3,259,113	3,078,063	3,078,063	3,078,063
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	18,325,257	19,539,716	21,364,113	22,269,363	22,269,363	22,269,363

*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 which are funded by the District and its employees. For the 2019-20 plan year, the cost share for the budget is assumed to be 90% employer/10% employee cost share with \$800/\$1200/\$1600 deductible plans.

For the 2019-20 Proposed Budget we are using preliminary cost estimates provided by Mercer 03/14/18 which assumes Medical/RX costs up 6.0%, Dental costs down 0.3% and administrative costs relatively flat. Final estimates are due out in May of every year.

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. Mercer has provided a preliminary renewal outlook but will provide a more detailed renewal analysis for the 2018-19 Health Care Plan year (October 2019-September 2020) in May 2019 and this fund's budget estimate may be updated at that time.

Trust and Agency Funds - Student Scholarships

Scholarships	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
Local Sources:						
Interest	6,894	8,444	1,530	1,591	1,591	1,591
Contributions	236,664	191,192	183,618	190,963	190,963	190,963
Other Local Sources	-	-	-	-	-	-
Total Local Sources	243,558	199,635	185,148	192,554	192,554	192,554
Beginning Fund Balance	472,652	538,619	552,202	551,841	551,841	551,841.00
TOTAL RESOURCES	716,210	738,255	737,350	744,395	744,395	744,395

REQUIREMENTS

Instruction:

Instruction - Tuition paid*	183,672	186,053	185,509	192,929	192,929	192,929
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Other - Transfers Out

	6,081	-	-	-	-	-
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Other Uses:

Contingency	538,619	552,202	551,841	551,466	551,466	551,466
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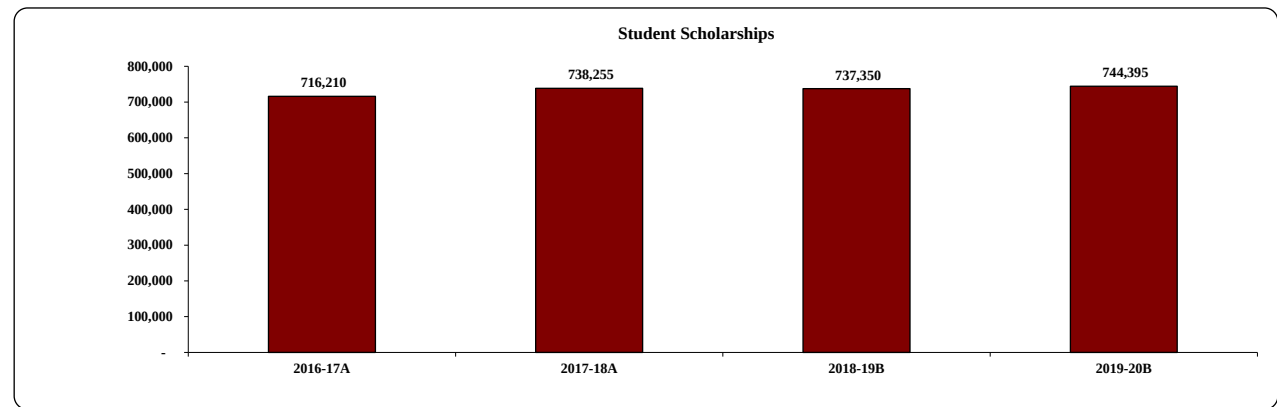
Unappropriated Fund Balance

	-	-	-	-	-	-
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TOTAL REQUIREMENTS

	716,210	738,255	737,350	744,395	744,395	744,395
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*Appropriation Level



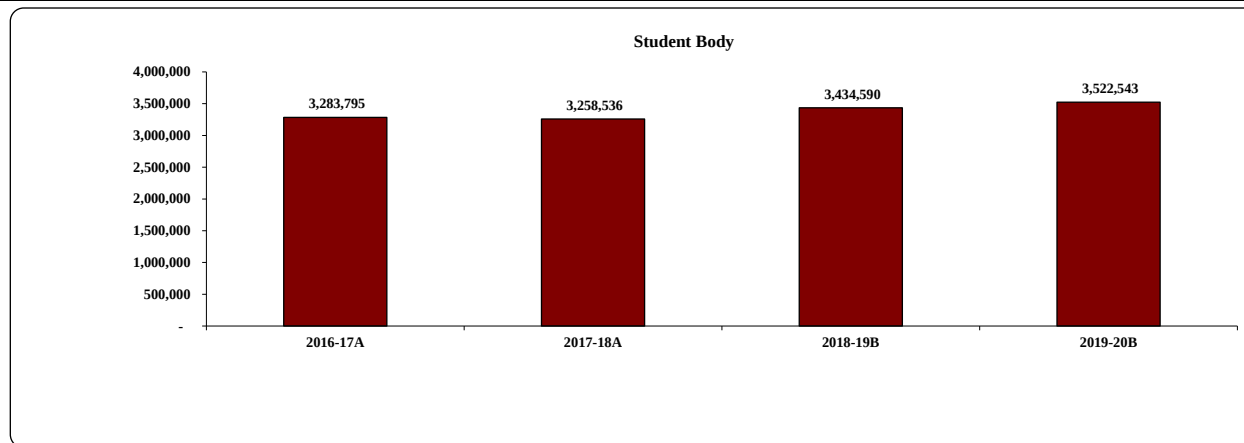
The District has three scholarship funds for graduating seniors. These funds are donated by outside agencies such as the Touvelle Foundation, Kiwanis, Medford Rotary, and Carpenter Foundation. Some scholarships have been set up in memory of past students and teachers. The donors normally set the amount 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	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
Local Sources:						
Interest	11,768	19,251	11,885	12,361	12,361	12,361
Extra-Curricular Activities	2,165,287	2,087,303	2,186,939	2,274,417	2,274,417	2,274,417
Total Local Sources	2,177,054	2,106,554	2,198,825	2,286,778	2,286,778	2,286,778
Beginning Balance	1,106,741	1,151,982	1,235,766	1,235,766	1,235,766	1,235,766
TOTAL RESOURCES	3,283,795	3,258,536	3,434,590	3,522,543	3,522,543	3,522,543

REQUIREMENTS

Instruction:						
Elementary Extra-Curricular	322,312	399,473	332,444	345,742	345,742	345,742
Middle School Extra-Curricular	286,884	251,847	295,902	307,738	307,738	307,738
High School Extra-Curricular	1,522,617	1,371,451	1,570,479	1,633,298	1,633,298	1,633,298
Total Instruction	2,131,813	2,022,771	2,198,825	2,286,778	2,286,778	2,286,778
Contingency						
Due to Students	1,151,982	1,235,766	1,235,766	1,235,766	1,235,766	1,235,766
TOTAL REQUIREMENTS	3,283,795	3,258,536	3,434,590	3,522,543	3,522,543	3,522,543



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 annual financial audit.

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.

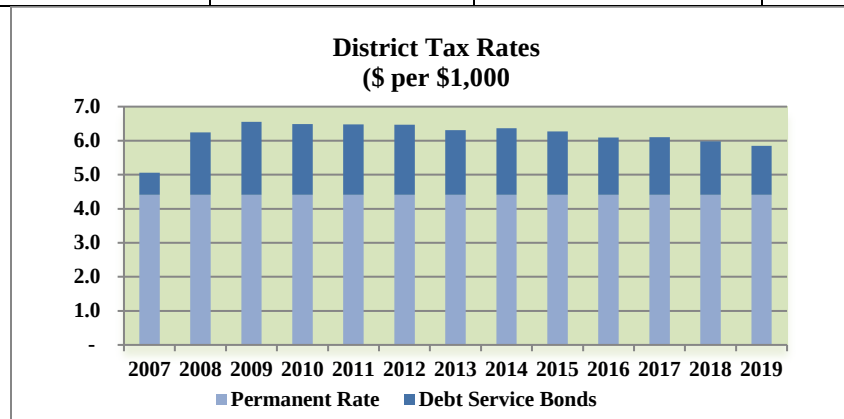
Property Taxes

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
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
2010	4.4123	-	2.0759	6.4882
2009	4.4123	-	2.1427	6.5550



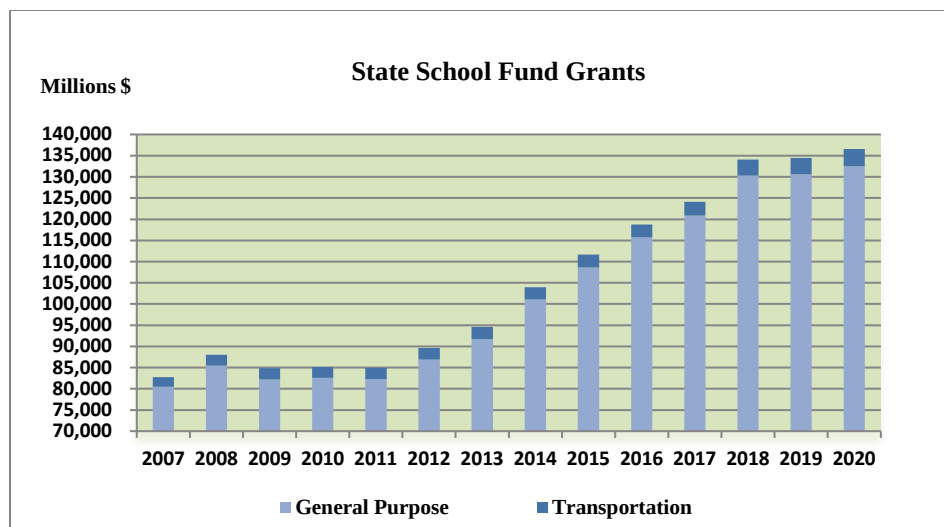
Revenue Sources

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
2020	132,467,200	4,075,750	136,542,950
2019	130,587,258	3,885,000	134,472,258
2018	130,313,369	3,780,000	134,093,369
2017	120,872,618	3,248,000	124,120,618
2016	115,711,809	3,042,796	118,754,605
2015	108,667,261	2,979,643	111,646,904
2014	101,053,229	2,940,000	103,993,229
2013	91,730,374	2,838,255	94,568,629
2012	86,889,960	2,753,013	89,642,973
2011	82,297,130	2,624,861	84,921,991
2010	82,613,270	2,540,029	85,153,299
2009	82,207,838	2,635,186	84,843,025
2008	85,486,252	2,554,423	88,040,675
2007	80,461,344	2,281,158	82,742,502



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.

Function Glossary – Medford School District 549C

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.

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.

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

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

Function Glossary – Medford School District 549C

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.

Function Glossary – Medford School District 549C

2190 General Student Support Services

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

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.

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.

Function Glossary – Medford School District 549C

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.

2325 Offices of the Educational Directors

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

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.

Function Glossary – Medford School District 549C

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.

Function Glossary – Medford School District 549C

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.

Appendix



Resolutions

MEDFORD SCHOOL DISTRICT 549C
RESOLUTION APPROVING 2019-2020 BUDGET
May 13, 2019

BE IT RESOLVED that the Budget Committee of Medford School District 549C hereby approves the 2019-2020 Budget in the following amounts:

General Fund	\$ 163,190,962
<i>District permanent tax rate</i>	\$ 4.4123
<i>(per \$1,000 of assessed value)</i>	
Special Revenue Fund	30,620,034
Debt Service Fund	17,839,547
<i>Total tax to be levied for debt service</i>	\$ 13,000,000
Capital Projects Fund	231,499
Health Insurance Fund	22,269,363
Trust and Agency Fund	4,266,938
Total 2019-20 Approved Budget - All Funds	<u>\$ 238,418,344</u>

Dated: May 13, 2019



Budget Committee Chair



District Clerk

MEDFORD SCHOOL DISTRICT 549C
2019-2020 Budget Approval Levels
May 13, 2019

General Fund		\$ 163,190,962
<i>District permanent tax rate</i>	\$ 4.4123	
<i>(per \$1,000 of assessed value)</i>		
Special Revenue Fund		
Federal Programs	8,021,561	
State and Local Programs	1,082,807	
PERS Reserve	4,713,500	
Physical Education Expansion (PEEK)	500,000	
Secondary Athletics	691,639	
Food Service	7,015,371	
Project Reserves	5,170,157	
Seismic Upgrades	1,500,000	
Measure 98	1,700,000	
Measure 99	225,000	
Total Special Revenue Fund		30,620,034
Debt Service Fund		
General Obligation School Bonds	13,590,078	
Pension Obligation Bonds	4,249,468	
Total Debt Service Fund	17,839,547	
<i>Total tax to be levied for debt service</i>	\$ 13,000,000	
Capital Projects Fund	231,499	
Health Insurance Fund	22,269,363	
Trust and Agency Fund		
Student Body	3,522,543	
Student Scholarships Trust	744,395	
Total Trust and Agency Fund	4,266,938	
Total Debt Service		44,607,347
Total 2019-20 Approved Budget - All Funds		\$ 238,418,344

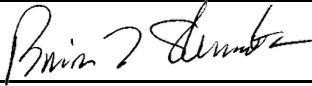
MEDFORD SCHOOL DISTRICT 549C
RESOLUTION ADOPTING 2019-2020 BUDGET
June 17, 2019

BE IT RESOLVED that the Board of the Medford School District 549C hereby adopts the budget for fiscal year 2019-2020 in the total amount of : \$238,240,955. This budget is now on file at 815 S. Oakdale Avenue in Medford, Oregon.

General Fund		\$ 162,410,962
<i>District permanent tax rate</i>	\$	<i>4.4123</i>
<i>(per \$1,000 of assessed value)</i>		
Special Revenue Funds		31,222,645
Debt Service Funds		17,839,547
<i>Total tax to be levied for debt service</i>	\$	<i>13,000,000</i>
Capital Projects Fund		231,499
Health Insurance Fund		22,269,363
Trust and Agency Funds		4,266,938
Total 2019-20 Approved Budget - All Funds		<u><u>\$ 238,240,955</u></u>

Motion: Jeff Kinsella

Second: Suzanne Messer

Attest: 
Superintendent


Chair, Board of Directors

Dated this 17th day of June, 2019

MEDFORD SCHOOL DISTRICT 549C
RESOLUTION MAKING APPROPRIATIONS 2019-2020 BUDGET
June 17, 2019

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2019, for the following purposes:

General Fund

Instruction	\$	96,050,027
Support Services		52,338,550
Community Services		-
Transfers		4,873,674
Contingency		9,148,712
Total General Fund		162,410,962

Special Revenue Funds

Instruction		12,071,862
Support Services		2,738,302
Community Services		6,236,975
Facilities Acquisition and Construction		3,422,300
Transfers		1,401,100
Contingency / Restricted Funds		5,074,590
Fund Balance/Unappropriated Fund Balance		277,515
Total Special Revenue Funds		31,222,645

Debt Service Funds

Debt Service		16,806,090
Contingency / Restricted Funds		1,033,457
Total Debt Service Funds		17,839,547

Capital Projects Fund

Contingency / Restricted Funds		231,499
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Health Insurance Fund

Support Services		19,191,300
Contingency / Restricted Funds		3,078,063
		22,269,363

Trust and Agency Funds

Instruction		2,479,707
Contingency / Restricted Funds		1,787,231
Total Trust and Agency Funds		4,266,938

Total APPROPRIATIONS - All Funds		238,240,955
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MEDFORD SCHOOL DISTRICT 549C
RESOLUTION MAKING APPROPRIATIONS 2019-2020 BUDGET
June 17, 2019

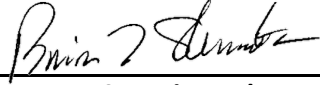
TOTAL ADOPTED BUDGET

\$ 238,240,955

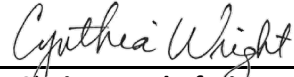
Motion: Suzanne Messer

Second: Jeff Kinsella

Attest:



Superintendent



Chair, Board of Directors

Dated this 17th day of June, 2019

MEDFORD SCHOOL DISTRICT 549C
RESOLUTION TO IMPOSE AND CATEGORIZE TAXES
2019-2020 Tax Year
June 17, 2019

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 2019-2020:

- (1) In the amount of \$40,298,415 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 \$13,000,000 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.....\$40,298,415 OR \$4.4123/\$1000

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

Excluded from Limitation

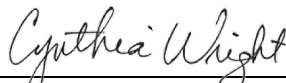
General Obligation Bond Debt Service.....\$13,000,000

The above resolution statements were approved and declared adopted on June 17, 2019.

Motion: Jeff Kinsella

Second: Suzanne Messer

Attest: 
Superintendent


Chair, Board of Directors

Dated this 17th day of June, 2019

ED Forms

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 Monday, June 3, 2019 at 7:00 p.m. at the Medford School District Boardroom, 815 S. Oakdale Avenue, Medford, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Medford School District 549C Budget Committee. A summary of the budget is presented below. 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. 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: 541-842-3622

Email: brad.earl@medford.k12.or.us**FINANCIAL SUMMARY - RESOURCES**

TOTAL OF ALL FUNDS	Adopted Budget This Year 2017-18	Amended Budget Next Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	20,589,680	23,091,065	20,517,846
Current Year Property Taxes, other than Local Option Taxes	48,308,887	49,350,130	50,725,974
Current Year Local Option Property Taxes	-	-	-
Other Revenue from Local Sources	28,215,666	30,096,803	31,380,227
Revenue from Intermediate Sources	2,434,879	3,377,110	3,422,000
Revenue from State Sources	102,194,829	107,161,808	111,960,766
Revenue from Federal Sources	13,166,175	12,867,061	12,867,061
Interfund Transfers	8,831,600	10,129,163	6,974,163
All Other Budget Resources	651,784	608,607	570,307
Total Resources	224,393,501	236,681,747	238,418,344

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	67,552,759	72,139,556	75,894,366
Other Associated Payroll Costs	42,539,971	45,397,380	50,873,035
Purchased Services	47,618,201	51,361,367	54,813,190
Supplies & Materials	9,296,434	9,054,698	7,230,653
Capital Outlay	7,229,936	9,555,125	5,265,213
Other Objects (except debt service & interfund transfers)	1,145,341	1,233,313	1,200,738
Debt Service*	16,479,587	16,647,992	16,806,090
Interfund Transfers*	8,831,600	10,129,163	6,974,164
Operating Contingency	12,983,841	20,905,639	19,083,381
Unappropriated Ending Fund Balance & Reserves	10,715,832	257,515	277,515
Total Requirements	224,393,501	236,681,747	238,418,344

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

1000 Instruction	98,986,712	104,338,547	109,684,326
FTE	909	942	945
2000 Support Services	65,159,398	74,105,607	75,825,760
FTE	328	338	345
3000 Enterprise & Community Service	6,102,717	6,051,865	6,344,808
FTE			
4000 Facility Acquisition & Construction	5,133,814	4,245,420	3,422,300
FTE			
5000 Other Uses	25,311,187	26,777,155	23,780,254
5100 Debt Service*	16,479,587	16,647,992	16,806,090
5200 Interfund Transfers*	8,831,600	10,129,163	6,974,164
6000 Contingency	23,560,163	20,905,638	19,083,381
7000 Unappropriated Ending Fund Balance	139,509	257,515	277,515
Total Requirements	224,393,501	236,681,747	238,418,344
Total FTE	1,238	1,279	1,290

* 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**

Total General Fund Revenue is up \$7.368 million or 5.07% to \$152.56 million from \$145.19 million in the prior year. The primary driver of the increase in revenue is an increase in State School Funding of \$6.07 million or 5.96%, an increase of Local funding (primarily property taxes) \$1.25 million or 3.1%, and an increase of Intermediate funding of \$0.045 million.

For the Proposed Budget, the district used the 2019-21 biennium budget proposed by the state's Joint Committee on Ways and Means, often referred to as the co-chairs budget. The proposed budget was built on a state school funding of \$8.8715 billion, or an increase of 8.18% over the prior biennium funding of \$8.2 billion. The approved budget includes, on the advice of the Budget Committee, the state's assumed increase to \$9.0 billion in the state school funding for the biennium, an increase of 8.5% over the prior biennium funding of \$8.2 billion. Measure 98 funding is equal to the amount provided in the prior biennium. The state school fund will be allocated with 49% of the funds distributed in the first year of the biennium (2019-20) and 51% distributed in the second year (2020-21).

Special Revenue

Special Revenue Resources/Appropriations are projected at \$29.3M for FY19-20, down \$5.4M (-15.12%) from the FY18-19 Budget. The reduction in Requirements is due primarily to -\$3.9M less spending in project reserves, which is due primarily to: -\$0.59M less in capital projects (Griffin Creek Construction project ending in FY18-19), \$0.121M increase for the next curriculum buy, and -\$3.5M in NTS due primarily to a large Chromebook buy in FY18-19 that will not be repeating in FY19-20. Other significant reductions in Requirements include -\$1.0M less spending in Measure 98 based on state funding due to carryover funds from 2017-18, -\$0.1M less in the PERS reserve, -\$0.225M less in Seismic Upgrades, and -\$0.212M less across several smaller State and Local grants that were spent down in 2018-19. Staffing in the Special Revenue fund has decreased 5.5 FTE, 4.5 FTE shifted to the General Fund from Measure 98.

Other Funds

Other funds are up \$1.2M (2.69%) due primarily to a \$0.9M increase in the Healthcare Self Insurance Fund and \$0.17M in Pension Obligation Bonds. Excluding the increase in the Healthcare Self Insurance fund and Pension Bonds, other funds are up a cumulative \$92K.

Summary - All Funds

In summary, across all funds the FY19-20 Approved Budget reflects an increase in resources of \$1.7M from the current year, bringing the total to \$238.4M. This is the combination of an increase of \$6.0M from the General Fund, a decrease of -\$5.5M in Special Revenue resources, and a \$1.2M increase in other funds. The District is focused on providing academic rigor and relevance necessary for our students to achieve success. These strategies are designed to engage students across the spectrum and to fully prepare them for college, career, and life after graduation. For most students, our programs will help them obtain an industry certification, college credit or even an associate's degree along with their high school diploma.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2017-18	Rate or Amount Imposed 2018-19	Rate or Amount Approved 2019-20
Permanent Rate Levy (Rate Limit \$4.4123 per \$1,000)	36,149,964	39,605,348	40,298,415
Local Option Levy			
Levy For General Obligation Bonds	13,525,780	13,000,000	13,000,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1, 2019	Estimated Debt Authorized, But Not Incurred on July 1, 2019
General Obligation Bonds	\$130,590,000	
Other Bonds (Pension)	\$29,175,000	
Other Borrowings		
Total	\$159,765,000	

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2019-2020

To assessor of Jackson County

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

☐ Check here if this is
an amended form.

The Medford School District 549C has the responsibility and authority to place the following property tax, fee, charge or assessment
on the tax roll of Jackson County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>815 South Oakdale Avenue</u>	<u>Medford</u>	<u>OR</u>	<u>97501</u>	<u>April 29, 2019</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>John Petach</u>	<u>Controller</u>	<u>541-842-3622</u>	<u>john.petach@medford.k12.or.us</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . .	1	4.4123	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$13,000,000
4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)	4c.		\$13,000,000

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	4.4123
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Total tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 1-13)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

Publications



ADVERTISING INVOICE

INVOICE NO.
11244-8697

REMIT TO:

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
107045	3/26/2019	NOTICE OF BUDGET COMMITTEE MEETING	1	95.41		Mail Tribune

John W. [Signature]
4/2/19

10-2521-00-354-00

AMOUNT DUE
95.41

INVOICE

Medford School Dist 549C
815 S Oakdale Rm 214
Medford, OR 97501

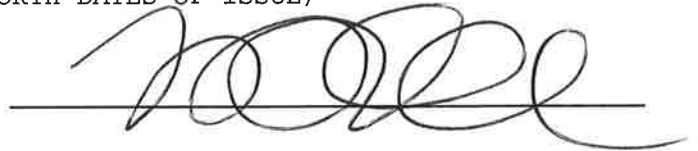
Affidavit of Publication

THIS IS NOT A BILL

State of Oregon
County of Jackson

CASE NO.

I, Jennie DeBunce, 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 3/26/2019 (HERE SET FORTH DATES OF ISSUE)



Subscribed and sworn to before me this 29th day of March, 2019.


NOTARY PUBLIC FOR OREGON

My commission expires 24th day of Sept., 2022

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

PUBLICATION	EXPIRE DATE	AD CAPTION	# TIMES	AMOUNT	PO
Mail Tribune	3/26/2019	NOTICE OF BUDGET COMMITTEE MEETING	1	95.41	

**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, 2019 to June 30, 2020, will be held at the Medford School District Boardroom, 815 S. Oakdale Ave., Medford, OR. This budget committee orientation meeting will take place at 6:00 pm, on Tuesday, April 9, 2019. The purpose of the meeting is to review committee roles, responsibilities and the budget process. The next budget meeting will take place on Monday, April 29, 2019 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. Notice of these meetings are also published on our website at www.medford.k12.or.us.

Brian T. Shumate
Superintendent

March 26, 2019



ADVERTISING INVOICE

INVOICE NO.
11295-8697

REMIT TO:

ROSEBUD MEDIA LLC

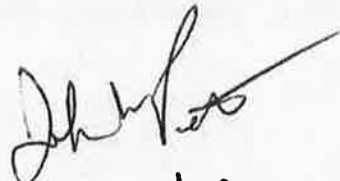
PO BOX 1108
MEDFORD, OR 97501

RECEIVED
APR 24 2019
ACCOUNTING DEPT

BILLED ACCOUNT:

Medford School Dist 549C
815 S Oakdale Rm 214
Medford, OR, 97501

AD NO.	DATE	AD DESCRIPTION	INSERTIONS	AMOUNT	PO	PUBLICATION
107998	4/12/2019	NOTICE OF BUDGET COMMITTEE MEETING	1	85.52		Mail Tribune


4/24/19

AMOUNT DUE
85.52

INVOICE

JP/SH
4/24

Medford School Dist 549C
815 S Oakdale Rm 214
Medford, OR 97501

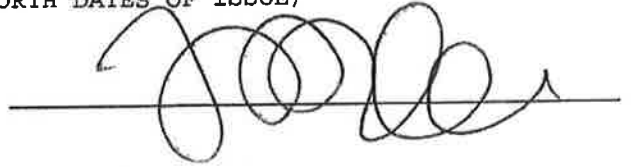
Affidavit of Publication

THIS IS NOT A BILL

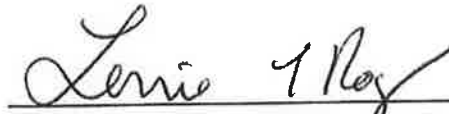
State of Oregon
County of Jackson

CASE NO.

I, Jennie DeBunce, 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 4/12/2019 (HERE SET FORTH DATES OF ISSUE)



Subscribed and sworn to before me this 17th day of April, 2019.



NOTARY PUBLIC FOR OREGON

My commission expires 24th day of Sept., 2022.

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

PUBLICATION	EXPIRE DATE	AD CAPTION	# TIMES	AMOUNT	PO
Mail Tribune	4/12/2019	NOTICE OF BUDGET COMMITTEE MEETING	1	85.52	

**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, 2019 to June 30, 2020, will be held at the Medford School District Boardroom, 815 S. Oakdale Ave., Medford, OR. This budget meeting will take place at 6:00 pm, on Monday, April 29, 2019. In this meeting the Superintendent will read the budget message and a copy of the budget book will be distributed. The next budget meeting will take place on Monday, May 13, 2019 at 6:00 pm. Notice of these meetings are also published on our website at www.medford.k12.or.us.

Brian T. Shumate
Superintendent

April 12, 2019.



ADVERTISING INVOICE

JUN 03 2019
ACCOUNTING DEPT.
SCHOOL DIST. 549C

INVOICE NO.
11483-8697

REMIT TO:

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
110587	5/27/2019	Notice of Budget Hearing	1	1063.68		Mail Tribune

AMOUNT DUE
1063.68

INVOICE

Medford School Dist 549C
815 S Oakdale Rm 214
Medford, OR 97501

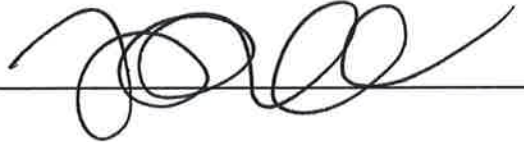
Affidavit of Publication

THIS IS NOT A BILL

State of Oregon
County of Jackson

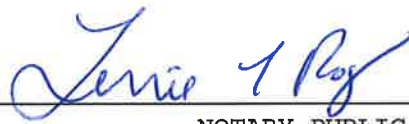
CASE NO.

I, Jennie DeBunce, 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 5/27/2019 (HERE SET FORTH DATES OF ISSUE)



Subscribed and sworn to before me this 31st day of May, 2019.




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	5/27/2019	Notice of Budget Hearing	1	1063.68	

NOTICE OF BUDGET HEARING

A public meeting of the Board of Directors of the Medford School District 549C will be held on Monday, June 3, 2019 at 7:00 p.m. at the Medford School District Boardroom, 815 S. Oakdale Avenue, Medford, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 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 FY19-20 budget will be held on Monday, June 17, 2019 at 7:00 p.m. at the location above. 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. 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: 541-842-3622
Email: brad.earl@medford.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Adopted Budget This Year 2017-18	Amended Budget Next Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	\$ 20,569,640	\$ 23,091,055	\$ 20,517,646
Current Year Property Taxes, other than Local Option Taxes	\$ 46,308,687	\$ 49,350,130	\$ 50,725,974
Current Year Local Option Property Taxes	\$ -	\$ -	\$ -
Other Revenue from Local Sources	\$ 28,215,666	\$ 30,096,803	\$ 31,380,227
Revenue from Intermediate Sources	\$ 2,434,879	\$ 3,377,110	\$ 3,422,020
Revenue from State Sources	\$ 102,194,829	\$ 107,161,808	\$ 111,560,769
Revenue from Federal Sources	\$ 13,165,175	\$ 12,867,061	\$ 12,867,061
Interfund Transfers	\$ 8,831,600	\$ 10,129,163	\$ 6,974,163
All Other Budget Resources	\$ 651,784	\$ 603,607	\$ 570,307
Total Resources	\$ 224,393,501	\$ 236,681,747	\$ 238,416,344

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$ 67,952,759	\$ 72,139,556	\$ 75,836,166
Other Associated Payroll Costs	\$ 42,539,971	\$ 45,397,380	\$ 60,834,873
Purchased Services	\$ 47,616,201	\$ 51,361,357	\$ 53,551,975
Supplies & Materials	\$ 9,296,434	\$ 9,054,658	\$ 7,227,448
Capital Outlay	\$ 7,229,936	\$ 9,555,125	\$ 5,255,213
Other Objects (except debt service & interfund transfers)	\$ 1,145,341	\$ 1,233,313	\$ 1,200,738
Debt Service*	\$ 16,479,587	\$ 16,647,922	\$ 16,806,090
Interfund Transfers*	\$ 8,831,600	\$ 10,129,163	\$ 6,974,163
Operating Contingency	\$ 12,583,841	\$ 20,505,630	\$ 20,434,162
Unappropriated Ending Fund Balance & Reserves	\$ 10,715,832	\$ 257,515	\$ 277,515
Total Requirements	\$ 224,393,501	\$ 236,681,747	\$ 238,416,344

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

1000 Instruction	\$ 89,966,712	\$ 104,339,547	\$ 109,592,855
FTE	909	942	945
2000 Support Services	\$ 65,159,336	\$ 74,105,607	\$ 74,674,282
FTE	326	338	345
3000 Enterprise & Community Service	\$ 6,102,717	\$ 6,051,865	\$ 6,235,975
FTE			
4000 Facility Acquisition & Construction	\$ 5,133,814	\$ 4,245,420	\$ 3,429,300
FTE			
6000 Other Uses	\$ 25,311,187	\$ 25,777,155	\$ 23,780,253
\$100 Debt Service*	\$ 16,479,587	\$ 16,647,922	\$ 16,806,090
\$200 Interfund Transfers*	\$ 8,831,600	\$ 10,129,163	\$ 6,974,163
6000 Contingency	\$ 23,560,163	\$ 20,905,638	\$ 20,434,162
7000 Unappropriated Ending Fund Balance	\$ 139,503	\$ 257,515	\$ 277,515
Total Requirements	\$ 224,393,501	\$ 236,681,747	\$ 238,416,343
Total FTE	1,238	1,279	1,290

* not included in total \$500 Other Uses. To be appropriated separately from other \$500 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING

General Fund
Total General Fund Revenue is up \$7.36M million or 5.07% to \$152.55 million from \$145.19 million in the prior year. The primary driver of the increase in revenue is an increase in State School Funding of \$5.07 million or 5.36%, an increase of Local funding (primarily property taxes) \$1.25 million or 3.1%, and an increase of Intermediate funding of \$0.045 million. Staffing in the General Fund is up a total of 15.47 FTE, of which 7.0 FTE is in Instruction, 6.0 FTE is in direct student support, 0.47 FTE is in direct staff support, and 3.0 FTE is in general support.

For the Proposed Budget, the district used the 2019-21 biennium budget proposed by the state's Joint Committee on Ways and Means, often referred to as the co-chairs budget. The proposed budget was built on a state school funding of \$8.8715 billion or an increase of 8.18% over the prior biennium funding of \$8.2 billion. The approved budget includes, on the advice of the Budget Committee, the state's assumed increase to \$9.0 billion in the state school funding for the biennium, an increase of 8.5% over the prior biennium funding of \$8.2 billion. Measure 98 funding is equal to the amount provided in the prior biennium. The state school fund will be allocated with 49% of the funds distributed in the first year of the biennium (2019-20) and 51% distributed in the second year (2020-21).

Special Revenue
Special Revenue Revenues/Appropriations are projected at \$30.6M for FY19-20, down \$5.4M (-15.12%) from the FY18-19 Budget. The reduction in Requirements is -\$3.9M less spending in project reserves, which is due primarily to -\$0.59M less in capital projects (Griffin Creek Construction project ending in FY18-19), \$0.121M increase for the next curriculum buy, and -\$3.5M in RTS due primarily to a large Chromebook buy in FY18-19 that will not be repeating in FY19-20. Other significant reductions in Requirements include -\$1.0M less spending in Measure 98 based on state funding due to carryover funds from 2017-18, -\$0.1M less in the FERS reserve, -\$0.25M less in Science Upgrades, and -\$0.21M less across several smaller State and Local grants that were spent down in 2018-19. Staffing in the Special Revenue fund has decreased 5.5 FTE, where 4.5 FTE shifted to the General Fund from Measure 98.

Other Funds
Other funds are up \$1.2M (2.68%) due primarily to a \$0.9M increase in the Healthcare Self Insurance Fund and \$0.17M in Pension Obligation Bonds. Excluding the increase in the Healthcare Self Insurance fund and Pension Bonds, other funds are up a cumulative \$92K.

Summary - All Funds
In summary, across all funds the FY19-20 Approved Budget reflects an increase in resources of \$1.7M from the current year, bringing the total to \$238.4M. This is the combination of an increase of \$5.0M from the General Fund, a decrease of -\$5.5M in Special Revenue resources, and a \$1.2M increase in other funds. Consolidated Full Time Equivalent (FTE) staffing for the FY19-20 Budget is 1,290.35 across all funds, which is an increase of 10.97 FTE (0.86%) compared to the FY18-19 Amended Budget of 1,279.38, and 15.0 FTE (1.49%) higher than the FY18-19 Adopted Budget total FTE of 1,264.38. By funding source, the General Fund is adding 16.47 FTE, partially offset by a reduction of 5.50 FTE in the special revenue fund. Of the 10.97 FTE increase for FY19-20, 4.97 FTE are non-Special Education (SpEd) and 6.0 FTE are SpEd.

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

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2017-18	Rate or Amount Imposed 2018-19	Rate or Amount Approved 2019-20
Permanent Rate Levy (Rate Limit \$4.4123 per \$1,000)	\$ 35,149,964	\$ 39,605,348	\$ 40,298,415
Local Option Levy			
Levy For General Obligation Bonds	\$ 13,625,789	\$ 13,000,000	\$ 13,000,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2019	Estimated Debt Authorized, But Not Incurred on July 1, 2019
General Obligation Bonds	\$ 130,590,030	
Other Bonds (Pension)	\$ 29,175,000	
Other Borrowings		
Total	\$ 159,765,000	



To: Medford 549c School Board
 From: John Petach, Finance Controller
 CC: Brad Earl, Brian Shumate
 Date: 06/17/2019
 Re: 2019-20 Proposed to Approved to Adopted Budget Narrative

The budget is built on a series of assumptions around both estimated revenues and expenses. When actual events vary from those assumptions, it sometimes becomes necessary to amend the budget by increasing or decreasing appropriations or to transfer appropriation authority from one fund to another or between appropriation categories within the same fund. A transfer of appropriation authority is a decrease of one existing appropriation and a corresponding increase of another existing appropriation, with no net change in the amount of all appropriations (ORS 294.450).

Proposed to Approved Budget Changes

After the budget committee received and reviewed the 2019-20 Proposed Budget, they decided to make changes to the General Fund and Special Revenue Funds as shown in item A of the attached Excel roadmap. Based on new data received from the State of Oregon, the committee decided to increase the General Fund Revenue Assumption from using the \$8.8715 billion to \$9.0 billion K-12 funding for 2019-21 biennium funding. The committee also decided to transfer the majority of this increase to the Special Revenue PERS Reserve. As shown below there is no impact to the beginning or ending fund balance for the General Fund, but the Special Revenue fund ending balance increases \$1,295,000 as a result of this change.

	FY 2019-20 General Fund Budget		
	<u>Proposed</u>	<u>Approved</u>	<u>Change</u>
Beginning Balance	\$ 9,229,323	\$ 9,229,323	\$ 0
Budget Surplus/<Deficit>	0	0	0
Ending Fund Balance	\$ 9,229,323	\$ 9,229,323	\$ 0

	FY 2019-20 Special Revenue Fund Budget		
	<u>Proposed</u>	<u>Approved</u>	<u>Change</u>
Beginning Balance	\$ 5,557,655	\$ 5,557,655	\$ 0
Budget Surplus/<Deficit>	<\$1,500,550>	<\$ 205,550>	\$1,295,000
Ending Fund Balance	\$ 4,057,105	\$ 5,352,105	\$1,295,000

The amendment from Proposed to Approved budget is detailed below and included in the budget resolution:

Amendment #A increases State Sources \$1,455,000, increases Instruction \$160,000 and increases Transfers Out \$1,295,000 in the General Fund. In the Special Revenue Fund Transfers In and Contingency increased \$1,295,000.

In the General Fund, this amendment increases State Sources \$1,455,000, increases Instruction expense \$160,000 for the statutory pass through to Charter Schools and increases transfers out to other funds \$1,295,000 to send funds to the Special Revenue PERS Reserve. In the Special Revenue PERS Reserve transfers in and Contingency increase \$1,295,000.

Approved to Adopted Budget Changes

Subsequent to the approval of the 2019-20 budget by the budget committee, there have been a couple of issues have arisen that will affect the budget. The net impact of these changes is a reduction to the 2019-20 General Fund is beginning balance is \$780,000 lower, the balanced budget is now a \$699,389 surplus and ending fund balance is \$80,611 lower as shown below. In addition, ODE has notified us the State plans to fully fund Measure 98 High School Success Act that will increase Special Revenue and Expense \$1.3 million. There is no change to the beginning or ending Special Revenue Fund Balance.

	FY 2019-20 General Fund Budget		
	<u>Approved</u>	<u>Adopted</u>	<u>Change</u>
Beginning Balance	\$ 9,229,323	\$ 8,449,323	< \$780,000>
Budget Surplus/<Deficit>	0	\$ 699,389	\$ 699,389
Ending Fund Balance	\$ 9,229,323	\$ 9,148,712	<\$ 80,611>

	FY 2019-20 Special Revenue Fund Budget		
	<u>Approved</u>	<u>Adopted</u>	<u>Change</u>
Beginning Balance	\$ 5,557,655	\$ 5,557,655	\$ 0
Budget Surplus/<Deficit>	<\$ 205,550>	<\$ 205,550>	\$ 0
Ending Fund Balance	\$ 5,352,105	\$ 5,352,105	\$ 0

The amendments from Approved Budget to Adopted budget are detailed below:

Amendments #B1, B2 and B3 decrease General Fund beginning Fund Balance \$780,000, decrease transfers out to other funds \$819,259 and increase Contingency \$39,259. In the Special Revenue Fund it decreases Transfers In From Other Funds \$819,259, decreases Support Service Expense \$500,000 and decreases Instruction Expense \$293,259.

Staff requested the Board of Directors to approve the early purchase of Network Edge Switches and some curriculum that is included in the 2019-20 Approved Budget in 2018-19 to save money. These items were budgeted at \$819,259 in the 2019-20 budget, but were purchased for \$780,000 in 2018-19 resulting in a net savings/increase in Contingency of \$39,259 in 2019-20. If we have waited until 2019-20 to make these purchases, price increases would have driven the cost over budget.

Amendment #C increases General Fund Transfers Out to Other Funds and decreases Contingency \$119,870 and increases Special Revenue Fund Transfers In from Other Funds and Support Services Expenditures \$119,870.

In the spring of 2019, the District piloted various new social science curriculums in 7-12th grade. These new curriculum programs have many innovative digital features including interactive maps, slideshows, student worksheets and activities and assessment resources. Chromebook access is critical to the teaching and learning opportunities in our secondary social science classrooms. To that end, the District needs to procure Chromebooks and a Chromebook cart for each classroom 7-12 for social science instruction not included in the original pilot. We estimate the total cost to be \$119,870 for 10 carts (\$10,790) and 360 Chromebooks (\$109,080).

Subsequent to the approval of the budget by the committee, staff became aware the request for Chromebooks and carts for the Social Science curriculum rollout had not been included in the budget request. The request should for item C above should have been included in the 2019-20 Proposed Budget, but was not do to internal miscommunication.

Amendment #D increases Special Revenue State Sources and Instruction Expenditures \$1,302,000

Per ODE Executive Numbered Memo 006-2018-19, the State plans to fully fund the Measure 98 High School Success Act which will likely result in additional revenue and expenditures of \$1.3 million

The following caveats were noted in this memo:

“In Oregon's initiative process, individuals or groups may refer all or part of legislation to voters by gathering a specified number of signatures. If a group is able to gather enough signatures, the Student Success Act may be placed on the statewide ballot in January 2020. Oregonians would have the opportunity to reaffirm their support for this investment.

If due to an election or some unknown statewide factor, High School Success cannot be fully funded, each recipient's allocation for the 2019-21 biennium will likely go back to the \$170 Million rate. If High School Success is not fully funded, an amendment to grant agreements will be made to reflect each school or district's allocation amount at the \$170 Million funding level.”

Given these caveats, staff feels it is prudent to budget and plan, but not spend any of the additional funding until we see if any ballot initiatives that would impact this additional funding qualify for the November 2019 election.

	FY19-20 Proposed Budget	Increase state funding to \$9.0 B and Contribute to PERS Reserve	FY19-20 Approved Budget Ending Balance	Impact of 2018-19 Budget Amendment #3 for Edge Switches and Curriculum	Early Purchase of Network Edge Switches in 2019-20 Approved Budget	Early Purchase of Bio, Chem and 5th Grade Social Science in Approved Budget	Chromebooks for Social Science Curriculum Rollout	Measure 98 Increase in Funding	FY19-20 Adopted Budget
General Fund		A		B1	B2	B3	C	D	
Resources									
Beginning Fund Balance	9,229,323		9,229,323	(780,000)					8,449,323
Current Year Property Taxes	38,313,774		38,313,774						38,313,774
Other Local Sources	2,918,000		2,918,000						2,918,000
Intermediate Sources	3,300,000		3,300,000						3,300,000
State Sources	106,543,766	1,455,000	107,998,766						107,998,766
Federal Sources	30,000		30,000						30,000
Transfers In	1,401,100	-	1,401,100						1,401,100
All Other Budget Resources			-						-
Total Resources	161,735,962	1,455,000	163,190,962		-	-	-	-	162,410,962
Requirements									
Instruction	95,890,027	160,000	96,050,027						96,050,027
Support Services	52,338,550		52,338,550						52,338,550
Community Service			-						-
Facilities Acquisition/Construction			-						-
Other Uses - Debt Service			-						-
Other Uses: Transfers Out	4,278,063	1,295,000	5,573,063		(526,000)	(293,259)	119,870	-	4,873,674
Contingency	9,229,323	-	9,229,323	(780,000)	526,000	293,259	(119,870)	-	9,148,712
Unappropriated Fund Balance & Reserves			-						-
Total Requirements	161,735,962	1,455,000	163,190,962		-	-	-	-	162,410,962

	FY19-20 Proposed Budget	Increase state funding to \$9.0 B and Contribute to PERS Reserve	FY19-20 Approved Budget Ending Balance	Impact of 2018-19 Budget Amendment #3 for Edge Switches and Curriculum	Early Purchase of Network Edge Switches in 2019-20 Approved Budget	Early Purchase of Bio, Chem and 5th Grade Social Science in Approved Budget	Chromebooks for Social Science Curriculum Rollout	Measure 98 Increase in Funding	FY19-20 Adopted Budget
Special Revenue Fund									
Resources									
Beginning Fund Balance	5,557,655		5,557,655						5,557,655
Current Year Property Taxes	-		-						-
Other Local Sources	2,568,255		2,568,255						2,568,255
Intermediate Sources	122,000		122,000						122,000
State Sources	3,962,000		3,962,000					1,302,000	5,264,000
Federal Sources	12,837,061		12,837,061						12,837,061
Transfer In	4,278,063	1,295,000	5,573,063		(526,000)	(293,259)	119,870	-	4,873,674
Total Resources	29,325,034	1,295,000	30,620,034		(526,000)	(293,259)	119,870	1,302,000	31,222,645
Requirements									
Instruction	11,063,121		11,063,121			(293,259)		1,302,000	12,071,862
Support Services	3,144,432		3,144,432		(526,000)		119,870		2,738,302
Community Services	6,236,975		6,236,975						6,236,975
Facilities Acquisition/Construction	3,422,300		3,422,300						3,422,300
Other Uses - Debt Service	-		-						-
Other Uses: Transfers Out	1,401,100		1,401,100						1,401,100
Contingency	3,779,590	1,295,000	5,074,590					-	5,074,590
Unappropriated Fund Balance & Reserves	277,515		277,515						277,515
Total Requirements	29,325,034	1,295,000	30,620,034		(526,000)	(293,259)	119,870	1,302,000	31,222,645

	FY19-20 Proposed Budget	Increase state funding to \$9.0 B and Contribute to PERS Reserve	FY19-20 Approved Budget Ending Balance	Impact of 2018-19 Budget Amendment #3 for Edge Switches and Curriculum	Early Purchase of Network Edge Switches in 2019-20 Approved Budget	Early Purchase of Bio, Chem and 5th Grade Social Science in Approved Budget	Chromebooks for Social Science Curriculum Rollout	Measure 98 Increase in Funding	FY19-20 Adopted Budget
Debt Service Fund									
Resources									
Beginning Fund Balance	1,034,957		1,034,957						1,034,957
Current Year Property Taxes	12,412,200		12,412,200						12,412,200
Other Local Sources	4,392,390		4,392,390						4,392,390
Intermediate Sources			-						-
State Sources			-						-
Federal Sources			-						-
Transfer In			-						-
All Other Budget Resources			-						-
Total Resources	17,839,547		17,839,547		-	-	-	-	17,839,547
Requirements									
Instruction			-						-
Support Services			-						-
Community Services			-						-
Facilities Acquisition/Construction			-						-
Other Uses - Debt Service	16,806,090		16,806,090						16,806,090
Other Uses: Transfers Out			-						-
Contingency	1,033,457		1,033,457						1,033,457
Unappropriated Fund Balance & Reserves			-						-
Total Requirements	17,839,547		17,839,547		-	-	-	-	17,839,547

	FY19-20 Proposed Budget	Increase state funding to \$9.0 B and Contribute to PERS Reserve	FY19-20 Approved Budget Ending Balance	Impact of 2018-19 Budget Amendment #3 for Edge Switches and Curriculum	Early Purchase of Network Edge Switches in 2019-20 Approved Budget	Early Purchase of Bio, Chem and 5th Grade Social Science in Approved Budget	Chromebooks for Social Science Curriculum Rollout	Measure 98 Increase in Funding	FY19-20 Adopted Budget
Capital Projects Fund									
Resources									
Beginning Fund Balance	219,499		219,499						219,499
Current Year Property Taxes			-						-
Other Local Sources	12,000		12,000						12,000
Intermediate Sources			-						-
State Sources			-						-
Federal Sources			-						-
Transfers In			-						-
All Other Budget Resources			-						-
Total Resources	231,499		231,499		-	-	-	-	231,499
Requirements									
Instruction			-						-
Support Services			-						-
Community Services			-						-
Facilities Acquisition & Construction			-						-
Other Uses - Debt Service			-						-
Other Uses: Transfers Out			-						-
Contingency	231,499		231,499						231,499
Unappropriated Fund Balance & Reserves			-						-
Total Requirements	231,499		231,499		-	-	-	-	231,499

	FY19-20 Proposed Budget	Increase state funding to \$9.0 B and Contribute to PERS Reserve	FY19-20 Approved Budget Ending Balance	Impact of 2018-19 Budget Amendment #3 for Edge Switches and Curriculum	Early Purchase of Network Edge Switches in 2019-20 Approved Budget	Early Purchase of Bio, Chem and 5th Grade Social Science in Approved Budget	Chromebooks for Social Science Curriculum Rollout	Measure 98 Increase in Funding	FY19-20 Adopted Budget
Health Insurance									
Resources									
Beginning Fund Balance	3,259,113		3,259,113						3,259,113
Current Year Property Taxes			-						-
Other Local Sources	19,010,250		19,010,250						19,010,250
Intermediate Sources			-						-
State Sources			-						-
Federal Sources			-						-
Transfers In			-						-
All Other Budget Resources			-						-
Total Resources	22,269,363		22,269,363		-	-	-	-	22,269,363
Requirements									
Instruction			-						-
Support Services	19,191,300		19,191,300						19,191,300
Community Services			-						-
Facilities Acquisition & Construction			-						-
Other Uses - Debt Service			-						-
Other Uses: Transfers Out			-						-
Contingency	3,078,063		3,078,063						3,078,063
Unappropriated Fund Balance & Reserves			-						-
Total Requirements	22,269,363		22,269,363		-	-	-	-	22,269,363

	FY19-20 Proposed Budget	Increase state funding to \$9.0 B and Contribute to PERS Reserve	FY19-20 Approved Budget Ending Balance	Impact of 2018-19 Budget Amendment #3 for Edge Switches and Curriculum	Early Purchase of Network Edge Switches in 2019-20 Approved Budget	Early Purchase of Bio, Chem and 5th Grade Social Science in Approved Budget	Chromebooks for Social Science Curriculum Rollout	Measure 98 Increase in Funding	FY19-20 Adopted Budget
Trust and Agency Fund									
Resources									
Beginning Fund Balance	1,787,607		1,787,607						1,787,607
Current Year Property Taxes			-						-
Other Local Sources	2,479,332		2,479,332						2,479,332
Intermediate Sources			-						-
State Sources			-						-
Federal Sources			-						-
Transfers In			-						-
All Other Budget Resources			-						-
Total Resources	4,266,938		4,266,938		-	-	-	-	4,266,938
Requirements									
Instruction	2,479,707		2,479,707						2,479,707
Support Services			-						-
Community Services			-						-
Facilities Acquisition & Construction			-						-
Other Uses - Debt Service			-						-
Other Uses: Transfers Out			-						-
Contingency	1,787,231		1,787,231						1,787,231
Unappropriated Fund Balance & Reserves			-						-
Total Requirements	4,266,938		4,266,938		-	-	-	-	4,266,938

	FY19-20 Proposed Budget	Increase state funding to \$9.0 B and Contribute to PERS Reserve	FY19-20 Approved Budget Ending Balance	Impact of 2018-19 Budget Amendment #3 for Edge Switches and Curriculum	Early Purchase of Network Edge Switches in 2019-20 Approved Budget	Early Purchase of Bio, Chem and 5th Grade Social Science in Approved Budget	Chromebooks for Social Science Curriculum Rollout	Measure 98 Increase in Funding	FY19-20 Adopted Budget
TOTAL ALL FUNDS									
Resources									
Beginning Fund Balance	21,088,154	-	21,088,154	(780,000)	-	-	-	-	20,308,154
Current Year Property Taxes	50,725,974	-	50,725,974	-	-	-	-	-	50,725,974
Other Local Sources	31,380,227	-	31,380,227	-	-	-	-	-	31,380,227
Intermediate Sources	3,422,000	-	3,422,000	-	-	-	-	-	3,422,000
State Sources	110,505,766	1,455,000	111,960,766	-	-	-	-	1,302,000	113,262,766
Federal Sources	12,867,061	-	12,867,061	-	-	-	-	-	12,867,061
Transfers In	5,679,163	1,295,000	6,974,163	-	(526,000)	(293,259)	119,870	-	6,274,774
All Other Budget Resources	-	-	-	-	-	-	-	-	-
Total Resources	235,668,344	2,750,000	238,418,344	(780,000)	(526,000)	(293,259)	119,870	1,302,000	238,240,955
Requirements									
Instruction	109,432,855	160,000	109,592,855	-	-	(293,259)	-	1,302,000	110,601,596
Support Services	74,674,282	-	74,674,282	-	(526,000)	-	119,870	-	74,268,152
Community Services	6,236,975	-	6,236,975	-	-	-	-	-	6,236,975
Facilities Acquisition & Construction	3,422,300	-	3,422,300	-	-	-	-	-	3,422,300
Other Uses - Debt Service	16,806,090	-	16,806,090	-	-	-	-	-	16,806,090
Other Uses: Transfers Out	5,679,163	1,295,000	6,974,163	-	(526,000)	(293,259)	119,870	-	6,274,774
Contingency	19,139,163	1,295,000	20,434,163	(780,000)	526,000	293,259	(119,870)	-	20,353,552
Unappropriated Fund Balance & Reserves	277,515	-	277,515	-	-	-	-	-	277,515
Total Requirements	235,668,344	2,750,000	238,418,344	(780,000)	(526,000)	(293,259)	119,870	1,302,000	238,240,955



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