








# ADOPTED BUDGET

## 2023-2024

ALL ARE LEARNING &
LEARNING IS FOR ALL











# Fiscal Year 2023-24

**BUDGET COMMITTEE**

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

**Community Members**
Michelle Blum Atkinson *(Position 1)*
Carrie Cheatum *(Position 2)*
Casey Stine *(Position 3)*
Kendell Ferguson *(Position 4)*
Vacant *(Position 5)*
Rebecca Hardgrave *(Position 6)*
Denise Lewman *(Position 7)*

**District Administration**
Dr. Bret Champion, Superintendent
Brad Earl, Assistant Superintendent of Operations
Jeanne Grazioli, Deputy Superintendent
Ron Havniear, Executive Director of Security, Leadership & Facilities
Natalie Hurd, Communications & Community Relations Director

**Introduction**
Message from the Superintendent ..... i

**Organization**
District Overview ..... 1
School Board Strategic Governance ..... 2
Budget Presentation and Process ..... 4

**Financial** ..... 7
All District Funds ..... 8
General Fund
- Fund Balance Projection ..... 9
- Resources and Requirements Summary ..... 10
- Resource Summary ..... 11
  - Source Detail – Local, Intermediate and State ..... 13
  - Resident Average Daily Membership (ADMr) ..... 14
  - Source Detail – Federal and Other ..... 15
  - Source Detail - Beginning Fund Balance ..... 16
- Expenditures Summary, Salary and Wage Summary ..... 18
- Staffing Summary ..... 19
- Expenditure Summaries – Benefits, Purchased Svcs, Supplies, Capital Outlay ..... 24
- Expenditures by Classification and Student Instruction ..... 29
  - Special Education Spending Summary ..... 31
  - Music Programs Spending Summary ..... 33
- Function Detail ..... 35

Special Revenue Fund
- Summary ..... 108
  - Federal Programs ..... 109
  - State and Local Programs ..... 113
  - PERS Reserves ..... 114
  - PEEK Grant ..... 115
  - Secondary Athletic Fund ..... 116
  - Food Service Fund ..... 117
  - Seismic Upgrades Grant ..... 118
  - Project Reserve Fund – Capital, NTS, Curriculum ..... 119
  - Chromebook Reserve ..... 125
  - Measure 98 ..... 126
  - Measure 99 ..... 127
  - Student Investment Account (SIA) ..... 128
  - Elementary and Secondary School Emergency Relief Funds (ESSER) ..... 130

Other Funds
- Summary ..... 132
  - Debt Service Fund – General Obligation Bonds ..... 133
  - Debt Service Fund – Pension Obligation Bonds ..... 134
  - Debt Service Fund – MSDEC Remodel ..... 135
  - Capital Projects Fund MSDEC Remodel ..... 136
  - Capital Projects Fund (Madrone Trail) ..... 137
  - Health Insurance Fund ..... 138
  - Student Scholarships Fund ..... 139
  - Student Body Fund ..... 140

**Supplemental Information**
Revenue Sources ..... 142
Glossary ..... 144

**Appendix**

Medford
SCHOOL DISTRICT
ALL ARE LEARNING & LEARNING IS FOR ALL

# Introduction



Medford
SCHOOL DISTRICT

Superintendent's Office
680 Biddle Road, Medford OR 97504
superintendent.office@medford.k12.or.us
541.842.3621

May 11, 2023

Superintendent's Message:

I am pleased to present our budget message for the 2023-24 school year. Thank you to the members of the Medford School District Budget Committee for their service, support, and considerations of this Proposed Budget. We appreciate having your guidance and support in the development of this budget as we work to meet the needs of our students in these unprecedented times.

At the Medford School District we have a shared vision that ALL are learning and learning is for ALL. To help guide our learning, we have a set of guiding documents that describe our strategy, provide measures of the system, set aspirations for students and even a document that defines leadership in the district. The collaborative and open process we used to develop these principles are the same methods we used to identify and set priorities for our work. Last year we launched ten (10) ambitious projects and we remain focused ostensibly on the same projects going forward. The projects align with our priorities and they can be found on page IV of the Proposed Budget.

School resumed without Covid-19 restrictions for the first time last March. Since then our mighty educators have been at the forefront of our work to address learning loss and reteaching appropriate school behavior. We have also experienced a significant drop in enrollment in the last two years. The National Center for Education Statistics (NCES) estimates that there are 1,000,000 fewer students in public schools nationwide compared to the 2018-19 school year, the last full year of school prior to the Covid-19 pandemic. In Oregon, the drop in enrollment over a similar period of time is estimated to be 30,000 students. Our districtwide enrollment has dropped by 800 students since 2019-20 and we have seen 400 students move to our online school, meaning there are 1,200 or 10% fewer students in our 20 physical school locations compared to pre-pandemic numbers. Most of the drop in enrollment has been in our elementary schools. We will be seeking ways to increase our market share, however, regional demographic data points toward a continued decline in the school-aged population for many more years. Schools are funded on a per student basis, so what does this mean for our school district?

1. We must have a high quality product that is trusted by students and families;
2. We must do a better job of describing our value and results to the community; and,
3. We must implement strategies to align our resources to our current enrollment reality and trend.

Within our top 10 priority projects, there are three (3) projects I wish to highlight in this message because they are the primary drivers of our budget strategy next year. The projects are A) the full implementation in the fall of our teacher-created English Language Arts (ELA) curriculum as recommended in our Curriculum Management Audit; B) the full implementation of our principal Instructional Leadership Academy; and C) a project on student enrollment, recruitment, and retention.

It is typical for school districts to increase or decrease staff to align with increases or decreases in enrollment and/or to prepare for enrollment trends. This budget proposal includes a reduction in staffing to more closely align with our current enrollment level, which I will describe in more detail later in this message. Because most of the drop in enrollment is in our elementary schools, we could reduce more staff in our elementary schools and remain within our class size target ranges. To accomplish this task would necessitate more blended classrooms, where two grade levels are combined into one classroom. By taking a purely numerical approach, we could have reduced more positions by maximizing blends. However, we avoided adding as many blends

as possible in our plan to preserve the integrity of the ELA curriculum implementation, which is grade-level specific. In other words, this budget plan has been designed specifically to preserve the integrity of the ELA rollout.

The Instructional Leadership Academy was designed by and is led by the Center for Educational Leadership (CEL) out of the University of Washington. This work firmly establishes the principal as the leader of instruction in their building. It is designed to teach our principals to discuss instruction using qualitative evidence and to provide strengths-based feedback to teachers to support teacher growth. All of our principals and district office leaders have participated in the academy this year - academy work that happened in our schools and classrooms with students present. Our assistant principals will go through the academy process next year. The outcomes of our literacy project are highly dependent on effective principal leadership.

In the meantime, we must also get a handle on the lifeblood of our organization, which is enrollment. The enrollment project will have several elements:

- Quantify the number of K-12 students residing within our district;
- Understand the choices being made by families for the schooling of their children;
- Understand the value proposition of each of our schools;
- Do everything we can to regain students;
- Develop a clearer enrollment forecast; and,
- Develop options to organize the district to be more efficient, ensuring that we are maximizing our current buildings to the greatest extent possible.

We recognize that some efficiency choices are less desirable than others and yet, with enrollment in our brick and mortar schools similar to 1995 enrollment, we must embrace our role as stewards of public funds and fiduciary leaders.

In the meantime, our educators continue to do extraordinary work. Overall class sizes and special education caseloads were at their lowest ever this year, which was a strategy to help teachers address learning loss caused by the pandemic. Hiring in key areas continues to be a challenge for our system, in particular for substitute teachers, bus drivers, cafeteria workers, and custodians. There are also hard-to-fill positions in special education. Like other districts across the nation, limitations in staffing prevent us from achieving the high standards and expectations we set for ourselves.

We are excited to open Oakdale Middle School this fall, which is the culmination of years of work by many people and one that will benefit our community for decades to come. We recently announced the opening of Innovation Academy in the next school year. This new high school of choice will employ the project based learning model developed as a pilot program at Central Medford High School this year. It is a model that has been highly successful at our very own Ruch Community Outdoor School and at the district sponsored Valley Charter School. We are recruiting students for next fall. Finally, we continue to improve our safety and security plans in the district. For example, this year we are funding school marshals for our elementary schools.

As to the details in the budget, the 2023-24 Proposed Budget is a deficit budget that supports our priorities. The budget was built assuming K-12 schools are funded at $9.9 billion and that we have level enrollment. Both of these facts present a challenge for us. School districts in Oregon identified $10.3 billion as the Continuing Service Level model that would fully support our higher costs due to obligated labor contract wage increases and inflationary conditions. On some level, this may be a message to us that we need to structure our organization to our lower enrollment level. At the same time lawmakers are aware that districts are looking at cuts and they may increase funding in some way. If they do, our first step will be to balance this budget. One thing is abundantly clear: the State of Oregon does not fund schools based on the Consumer Price Index (CPI) or any other inflationary index. We recognize that workers in Oregon have experienced rising personal

costs and yet we are not receiving funding increases to offset rising personal expenses. The compound annual growth rate in state school funding since 2021 has been under 2.5% and we have built this budget to remain at least close to this constricted funding level. The plan assumes a 2% cost of living (COLA) increase for employees as well as step increases in pay for employees who qualify. The district will be paying significantly more for its health care plan and a nominal increase in retirement plan contributions.

The budget includes a reduction of 55 FTE to begin to align with lower enrollment and also as an important step to continue to be ready for the headwinds mentioned above. Most of the reductions will be done through attrition and/or by reassigning employees where possible. There are other reductions in contracted services with third party providers to help balance the budget. We withdrew our option to purchase property in the Northgate Center for a future district office. While we are seeking solutions to stop paying leases by optimizing existing distinct owned space, it is clear the outlook will not support a purchase or build solution for some time.

Student Investment Account (SIA) and High School Success Act funding remain strong. One-time Elementary and Secondary Emergency Relief (ESSER) grant funds also represent a significant amount of our resources and planning. ESSER funds are currently scheduled to expire September 30, 2024.

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

Respectfully submitted,



Bret Champion, Ed.D.
Superintendent

Medford SCHOOL DISTRICT
ALL ARE LEARNING & LEARNING IS FOR ALL

# District FY 2023-24 Top 10 Priorities

1. Instructional Leadership:  Language Arts Curriculum Implementation
2. Curriculum Optimization; Math Curriculum Design
3. Multiple Roads to Graduation:
    a. Districtwide Alignment for Student Access & Success
    b. Innovation Academy Launch
4. Middle School Experience
5. Systemic Family Engagement
6. Knowing Students by Name, Strength, and Need: Multi-Tiered System of Support (MTSS) & Early Warning Systems
7. Recruitment, Retention, and Onboarding
8. Leadership: A Keystone for Staff and Students
9. Student Enrollment, Retention, and Recruitment
10. Safety and Security

Medford
SCHOOL DISTRICT
ALL ARE LEARNING & LEARNING IS FOR ALL

# Notes Page

Medford
SCHOOL DISTRICT
ALL ARE LEARNING & LEARNING IS FOR ALL

# Organization

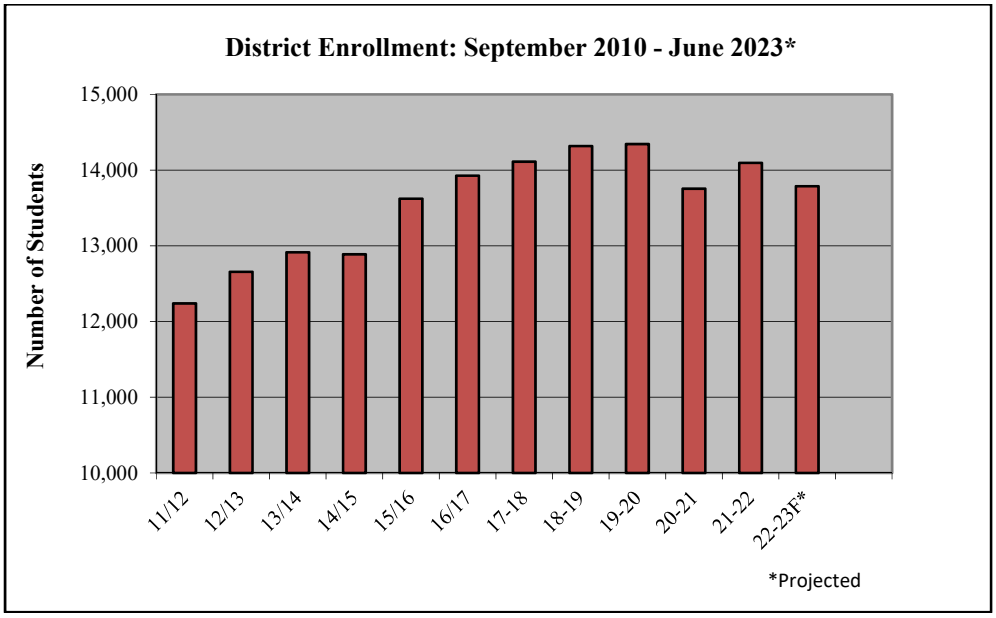


# District Overview

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

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

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




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

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

# Objective Key Result and Key Performance Indicators

**Objective Key Result:**

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

**Board/District Goals (Key Performance Indicators):**

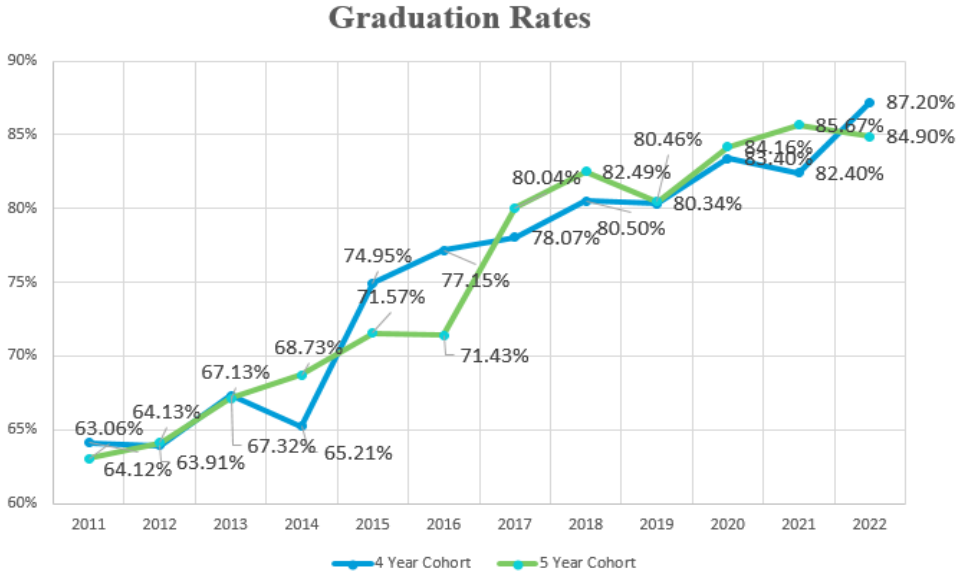
1. *Students Can Read*: Third Grade Reading, State Assessment
2. *Students Are Numerate*: Eighth Grade Math, State Assessment
3. *Students Are Engaged:* YouthTruth, Engagement Measure
4. *Students Graduate*: Four Year Graduation Rate and Five Year Completer Rate
5. *Students Leave Prepared*: Students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

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

*2022-2023 Goal: Reading achievement at least at pre-pandemic levels.*

**Priorities and Desired Outcomes 2022-2023:**

- In order to know every student by name, strength, and need, identify the academic, social, and emotional needs of every student and develop a plan to help meet those needs.
- Provide a system for intentional systematization of flexible credit opportunities to facilitate graduating on time.
- Identify and adopt effective teaching and learning methods and strategies with a focus on reading and literacy.
- Improve safety and security.



# Measures of the System

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

| Measure | 2021-22 | 2020-21 | 2019-20 | 2018-19 | 2017-18 |
|---|---|---|---|---|---|
| **4-year Cohort Graduation Rate*** | 87.2% | 82.4% | 83.4% | 80.3% | 80.5% |
| **5-year Cohort Completer Rate*** | 86.5% | 84.9% | 89.8% | 87.5% | 85.3% |
| **Graduates with Pathway Endorsement***** | 64% | *** | | | |
| **3rd Grade Reading*** | 38% | ** | ** | 42.9% | 48.2% |
| **8th Grade Mathematics*** | 25.9% | ** | ** | 43% | 46% |
| **YouthTruth High School, Engagement** | 19 (Percentile) | 5 (Percentile) | 18 (Percentile) | 27 (Percentile) | 14 (Percentile) |
| **YouthTruth Middle School, Engagement** | 31 (Percentile) | 24 (Percentile) | 55 (Percentile) | 60 (Percentile) | 38 (Percentile) |
| **YouthTruth Elementary Family, Engagement** | 11 (Percentile) | *** | | | |
| Regular Attenders* | 68% | ** | ** | 92.9% | 92.9% |
| 9th Grade On-Track* | 75% | 63%** | 79.3%** | 86.3% | 87.7% |
| Organizational Health Index (OHI) *(recommend school/dept. as a great place to work)* | 55% | 73% | | | |
| Early Literacy (1st Grade EOY) | 41% | 35% | ** | 50% | 54% |
| Talented and Gifted Overall | 7% | 6.3% | 7.4% | 7.5% | 7.1% |
| Percentage TAG from Higher Poverty Schools (50% of Schools) | 20% | 33% | 33% | | |
| Dual Credit/College Credit/AP Credit Earned | *** | | | | |
| Student Discipline: Suspensions and Expulsions | (1813) 14.9% | ** | (1793) 12.4% | (2456) 17.1% | (2046) 14.4% |

# 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.

# 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.

## FY23-24 Budget Calendar

| | |
|---|---|
| **Thursday May 11, 2023** | **1st Budget Committee Meeting** – Committee elects officers, Superintendent delivers budget message and committee receives budget document. |
| **Thursday May 25, 2023** | **2nd Budget Committee Meeting** – Public comment, committee discusses and approves Proposed Budget. Budget chair signs resolutions. |
| **Thursday June 8, 2023** | **Board Meeting. Public Budget Hearing on FY23-24 Budget*** - Deliberate on budget approved by budget committee and considers additional public comment. |
| **Thursday June 29, 2023** | **Board Meeting; FY23-24 Budget Adoption*** - Board enacts resolutions adopting the budget, makes appropriations, imposes and categorizes tax levy. |
| **June 30, 2023** | **District must submit balanced budget by this date.** |
| **July 30, 2023** | District submits required budget documents to County Assessor, Department of Education, and Southern Oregon Education Service District by July 15, 2023. |

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

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

# Medford School District List of Acronyms

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

# Financial Pages

# Financial

***NOTE: As with any budget, the development of this budget involves making assumptions. Ultimately, the District understands that some of these assumptions may be required to be collectively bargained, and as such, readers of this document should understand some of these assumptions may change. Some key assumptions include but are limited to, this proposed budget assumes a $9.9B 2023-25 K-12 budget; fully funded Measure 98; fully funded Student Investment Account (SIA); two remaining one time Elementary and Secondary School Emergency Relief Fund (ESSER) grants; an increase to the Public Employees Retirement System (PERS) employer contribution rates by an average of approximately 1.5% for the 2023-25 biennium; a 2.0% Cost of Living Adjustment (COLA) for all employees; and step wage increases for those employees who qualify. For 2023-24, with the opening of Oakdale Middle School, all sixth graders will move to Middle School.***

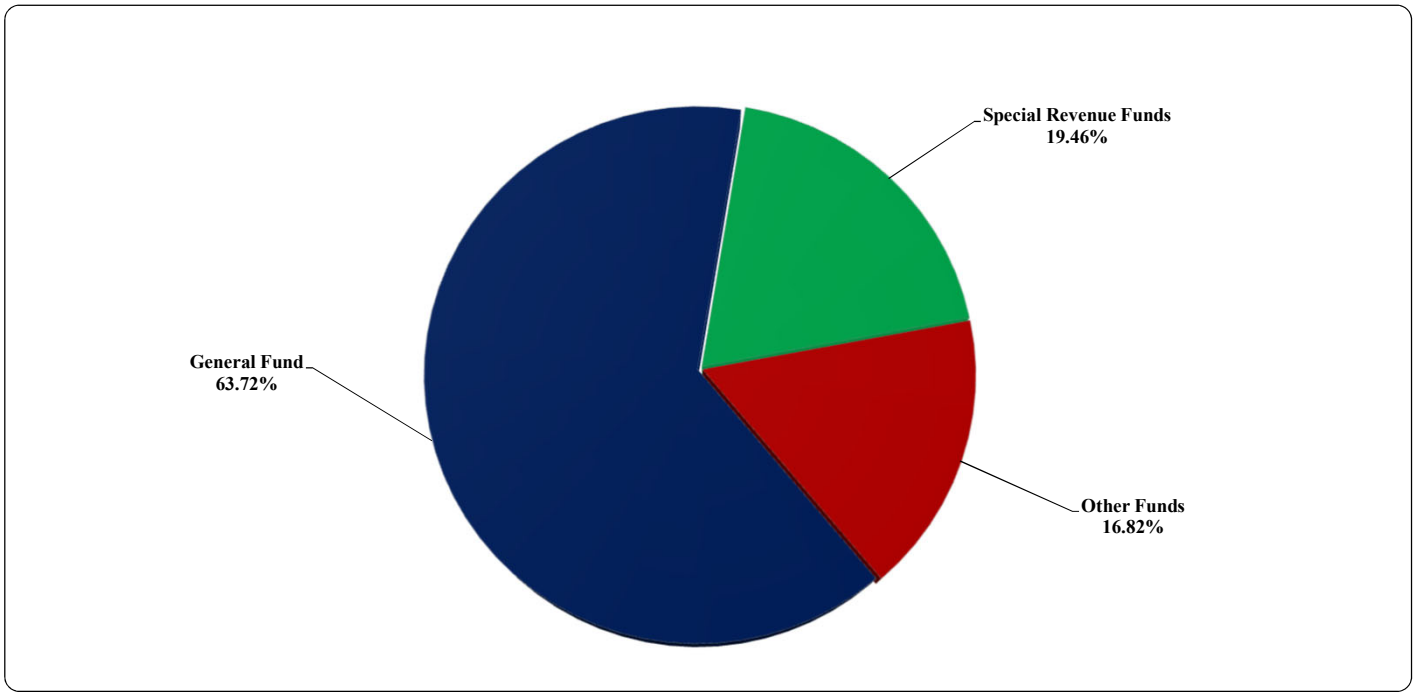


# All District Funds

## All District Funds

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

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




The General Fund is the primary funding source for operational spending in the District. In the FY23-24 Budget, the General Fund represents 63.72% of all resources versus 57.93% in the FY22-23 Amended Budget. Total resources across all fund types for FY23-24 is $299.8M vs $342.0M in the FY22-23 Amended Budget, which is -$0.042M, or -12.3% lower. This is due to a -$7.07M decrease in General Fund Resources (p.11), a -$24.8M decrease in Special Revenue Funds (p.108), and a -$10.2M decrease in other funds (p.132).

# General Fund - Fund Balance Projection

| *($ Thousands)* | FY23-24 Projection | FY24-25 Projection | FY25-26 Projection | |
|---|---|---|---|---|
| **Beginning Fund Balance** | **$ 18,782** | **$ 16,784** | **$ 14,392** | |
| **1. Previous Annual Surplus/(Deficit)** | (9,896) | (1,998) | (2,392) | |
| 2. Change in Revenue | 2,271 | 6,200 | 2,600 | Assumes $9.9B 2023-25 |
| 3. Change in Transfers In | 550 | - | - | |
| 4. Change in Salary & Wages | (497) | (2,856) | (2,913) | Assumes 2.0% COLA |
| 5. Change in Associated Payroll Costs | (2,062) | (2,103) | (5,345) | Next PERS Rate increase 2025-2026 |
| 6. Change in Purchased Services | (1,474) | (1,534) | (1,596) | |
| 7. Change in Supplies and Materials | 316 | (100) | (100) | Assumes low inflation |
| 8. Change in Capital Outlay | 8,426 | - | - | |
| 9. Change in Other Objects | (98) | - | - | |
| 10.Change in Transfers Out | 465 | - | - | |
| **11. Total Annual Surplus/(Deficit)** | **(1,998)** | **(2,392)** | **(9,747)** | |
| **12. Ending Fund Balance** | **$ 16,784** | **$ 14,392** | **$ 4,646** | |

In the General Fund, Fund Balance projection above for 2023-24, the District is proposing to deficit spend $1.998M budget (line 11). Revenue and Transfers In is $172.28M (p.11), are exceed by Expenditures and Transfers Out, which are $174.28M (p.17). Descriptions of the major year over year changes in the 2022-23 budget are summarized in the schedule above and the words below.

1. The General Fund previous year forecast is to deficit spend $9.896M as of the third FY22-23 budget amendment driven primarily by $8.4M budgeted for Innovation Academy site purchase.

2. Total revenue (resources minus transfers in and beginning fund balance) is estimated to increase $2.271M or 1.34% over prior budget. Future years projections assume no change in enrollment.

3. Transfers in from other funds are budgeted at $0.55M, which is from the PERS reserve, to help partially offset the rising cost of PERS. See p. 114 for more detail regarding the PERS reserve fund.

4. Total General Fund salaries and wages are up $0.497M to $75.6M from $75.1M in the prior year. The primary drivers of the $0.497M increase are: $1.375M for a 2.0% COLA increase, $1.2M for step increases, $0.553M for Oakdale Middle School (OMS) additional 12.0 FTE, $1.04M of temporary labor (training day), $0.827M for ESSER positions being transferred back to the GF, and $0.063M for substitute increases. This is offset by the following decreases/savings: -$0.314M 4.3 FTE GF transfers to Title special revenue funds, -$0.48M attrition savings, -$0.146M vacant positions, -$1.2M ESSER paying for two contracted days for all employees in FY23-24, and -$2.43M for 54.8 FTE staffing reductions.

5.Total General Fund Associated Payroll Costs are up $2.062M or 4.54% to $47.5M from $45.4M in the prior year. The two big drivers of the increase are PERS and Healthcare expenses, making up $1.8M, or 90.6% of the total increase. The $0.81M or 5.26% in healthcare costs is based on the preliminary cost estimate from Mercer. The remaining $0.195M of increases are primarily due to the associated costs (Social Security, FICA, Medicare, Life Insurance, etc.) from regular steps and COLA wage increases.

6. Total General Fund Purchased Services are up $1.474M or 4.3% to $36.09M from $34.6M in the prior year. The increase is due to an increase in utilities and charter school pass through payments. Professional Instructional Services has an increase of nearly $650K, which is a combination of an increase of $710K for Community Service Officers and the decrease of $100K for the Family Solutions contract.

7. Supplies are down a total of -$0.316M or -4.3% from the prior year due primarily to slight overall reductions through all supplies objects due primarily to lower enrollment.

8. Total General Fund Capital Outlay costs are down -$8.426M, due to a one-time Building Acquisition/Improvement purchase of $8.4M in FY22-23.

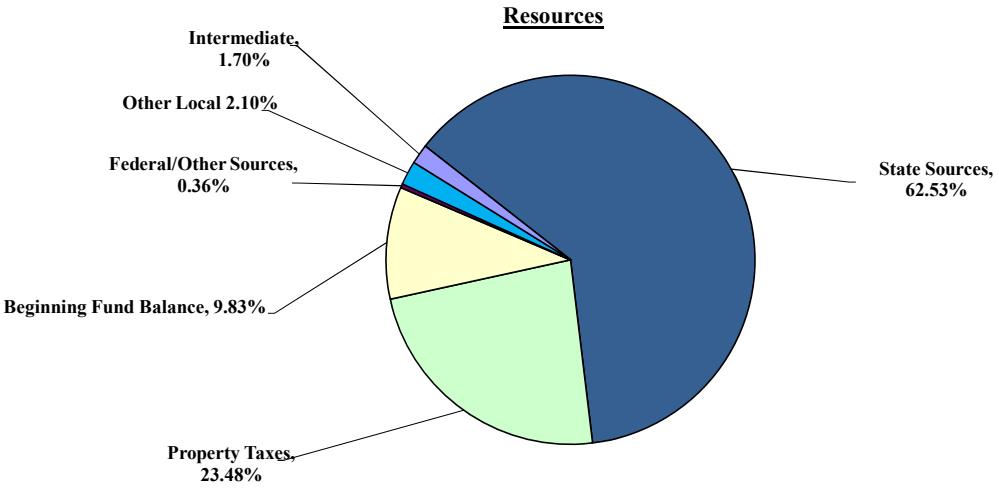
9. Total General Fund Other Objects costs are up slightly at $0.098M due primarily to an increase in liability and property insurance.

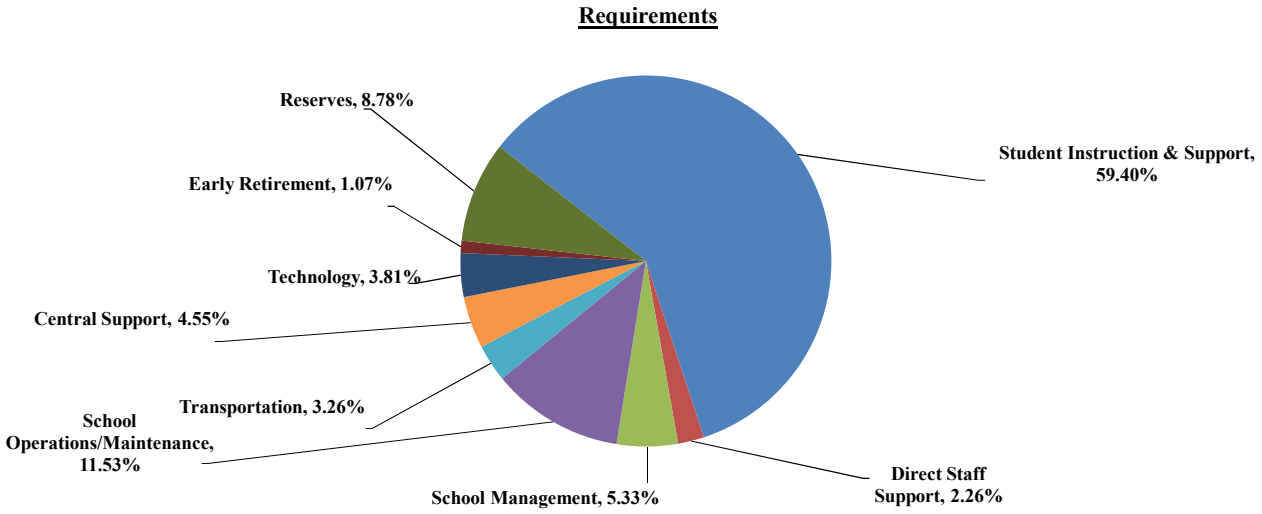
10.Total General Fund Transfers Out to Other Funds is down -$0.465M, or -6.6% due primarily to a redcued transfer to the projects reserve fund. The General Fund is budgeting to transfer a total of $6.585M, which will be distributed as follows: $2.48M to the project reserve fund to fund Curriculum, Capital Maintenance and Repairs and IT infrastructure, $0.75M to the Seismic grant fund as a grant match for NMHS gym, $0.620M to Special Revenue Secondary Athletics, $0.29M to partially fund the Physical Education Expansion (PEEK), $0.025M for State and Local Programs, $1.25M for Chromebook Reserves fund, and $1.17M to Debt Service. The detail of where these transfers are sent to can be found in the green Special Revenue section starting on page 108.

12. Contingency of $16.78M is the General Fund Resources minus the expenses and transfers out to other funds. The minimum Board requirement for contingency is 5% of the General Fund revenue dollars plus transfers in, not including the beginning balance. The contingency percentage for the FY23-24 Budget is 9.74% of revenue plus transfers in from other funds.

# General Fund Resources & Requirements

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

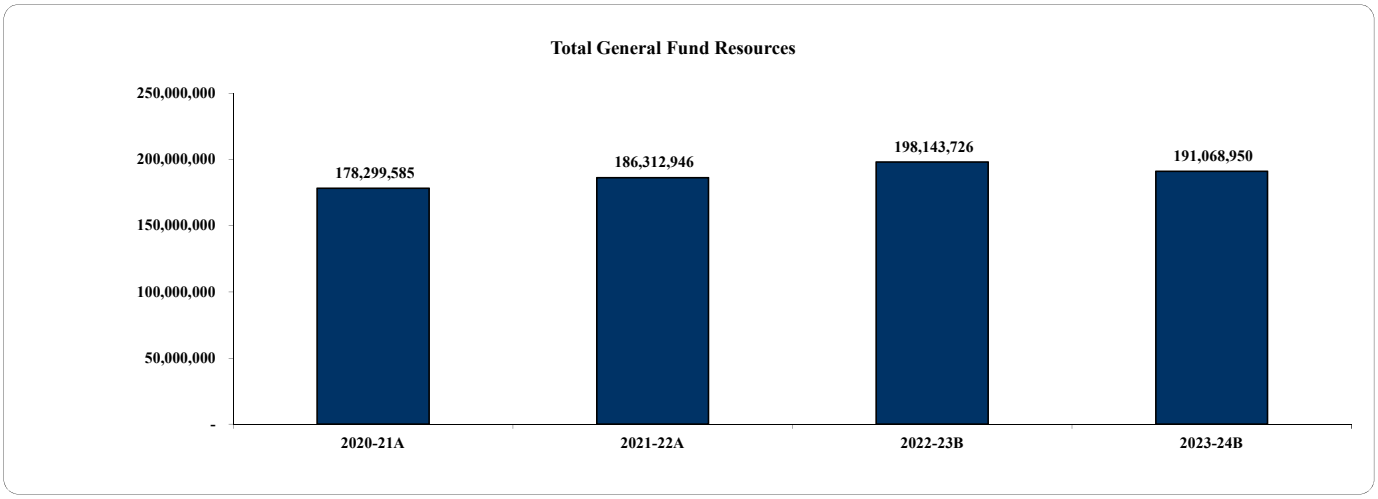


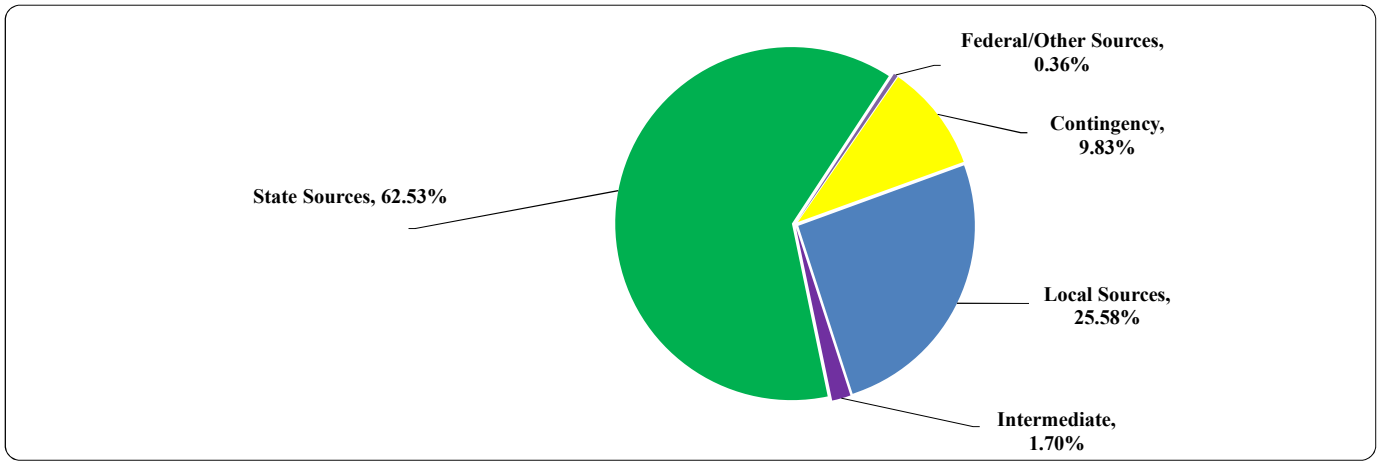




In FY23-24, General Fund Budget Resources are $191.0M, down -$7.07M or -3.57% from the prior year. Revenues plus transfers in from other funds are $172.28M and expenditures including transfers out to other funds are at $174.28M resulting in an unbalanced budget of $1.998M. Beginning fund balance is projected to be $18.7M, -$9.89M or -34.5% lower than the prior year. See pp. 11-16 for more information on resources and pp. 17-107 for more information on requirements.

# General Fund Resource Summary

| Total General Fund Resources | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Local | 43,812,874 | 44,178,888 | 46,351,000 | 48,871,750 | 48,871,750 | 48,871,750 |
| Intermediate | 4,270,094 | 4,113,958 | 3,753,589 | 3,253,589 | 3,253,589 | 3,253,589 |
| State | 110,726,469 | 113,579,238 | 119,231,069 | 119,481,326 | 119,481,326 | 119,481,326 |
| Federal | 146,996 | 202,906 | 130,000 | 130,000 | 130,000 | 130,000 |
| Transfers In from Other Funds | 1,401,100 | - | - | 550,000 | 550,000 | 550,000 |
| Beginning Fund Balance | 17,942,051 | 24,237,956 | 28,678,069 | 18,782,285 | 18,782,285 | 18,782,285 |
| **TOTAL RESOURCES** | **178,299,585** | **186,312,946** | **198,143,726** | **191,068,950** | **191,068,950** | **191,068,950** |




Including transfers in from other funds and the beginning fund balance, there is a -$7.07M decrease in total resources from the prior year. This difference is due to a $2.52M increase in local funding, a -$0.5 decrease in Intermediate funds, a $0.25M increase in state funding, a $0.55M increase in transfers from other funds (PERS Reserve), and a decreased beginning fund balance of -$9.89M. More details of resource changes can be found on pp. 12-16.

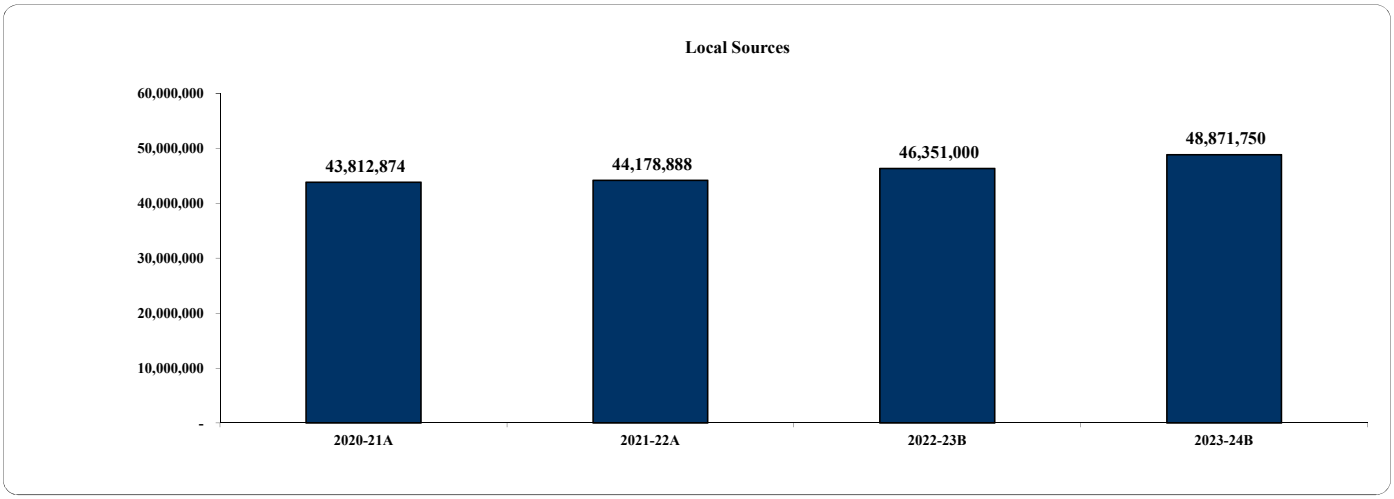
Beginning fund balance of $18.78M is -$9.89M lower compared to the prior year due to deficit spending in FY22-23.

Total revenue (resources minus transfers in and beginning fund balance) is estimated to increase $2.27M or 1.34% over prior budget.

Transfers in from other funds are budgeted at $0.55 million, which is from the PERS fund, to help cover the rising PERS rates. See p. 114 for more detail regarding the PERS reserve fund.

# General Fund Resources

| Local Sources | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Current Year Taxes | 40,722,238 | 40,859,618 | 42,725,000 | 44,036,750 | 44,036,750 | 44,036,750 |
| Prior Years' Taxes | 1,645,665 | 1,224,159 | 800,000 | 824,000 | 824,000 | 824,000 |
| Interest/Penalties on Taxes | 53,788 | 3,188 | - | 35,000 | 35,000 | 35,000 |
| Tuition From Individuals | - | - | - | - | - | - |
| Tuition From Other Districts | - | 9,732 | - | - | - | - |
| Summer Program Tuition | - | - | - | - | - | - |
| Interest on Investments | 401,737 | 238,027 | 1,250,000 | 2,400,000 | 2,400,000 | 2,400,000 |
| Pre-School Fees | 52,952 | 59,012 | 40,000 | 40,000 | 40,000 | 40,000 |
| Other Revenue - Local Sources | - | - | - | - | - | - |
| Rentals | 52,529 | 60,535 | 100,000 | 100,000 | 100,000 | 100,000 |
| Contributions | 400 | - | - | - | - | - |
| Services Provided Other Charter Schools | 9,601 | 60,786 | 40,000 | 40,000 | 40,000 | 40,000 |
| Textbook Sales | - | - | - | - | - | - |
| Recovery of Expenditures | - | 91,027 | 5,000 | 5,000 | 5,000 | 5,000 |
| Services Provided Other Funds | - | - | 5,000 | 5,000 | 5,000 | 5,000 |
| Fees Charges to Grants | 590,258 | 1,055,645 | 1,080,000 | 1,080,000 | 1,080,000 | 1,080,000 |
| Miscellaneous Revenue | 103,606 | 231,237 | 70,000 | 70,000 | 70,000 | 70,000 |
| Payroll Reimbursement | 30,089 | 27,525 | 35,000 | 35,000 | 35,000 | 35,000 |
| Field Trip Reimbursement | 564 | 16,319 | 15,000 | 15,000 | 15,000 | 15,000 |
| P-Card Rebate | 82,776 | 137,822 | 75,000 | 75,000 | 75,000 | 75,000 |
| Music Instrument Rentals | 100 | 2,656 | 8,000 | 8,000 | 8,000 | 8,000 |
| Self-Pay Health Ins Reimbursement | 8,973 | - | - | - | - | - |
| E-Rate Reimbursement | 57,600 | 101,601 | 103,000 | 103,000 | 103,000 | 103,000 |
| County School Fund | - | - | - | - | - | - |
| **LOCAL SOURCES** | **43,812,874** | **44,178,888** | **46,351,000** | **48,871,750** | **48,871,750** | **48,871,750** |



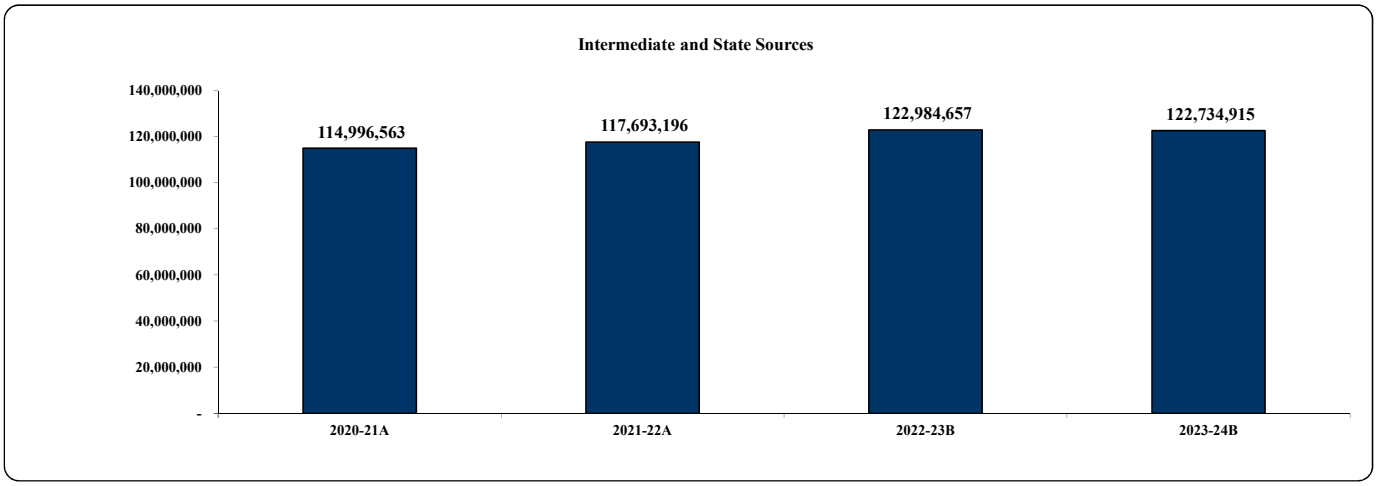

Local sources for FY23-24 are budgeted to come in at $48.87M, up $2.52M (5.4%) from the FY22-23 Amended Budget of $46.35M. Local revenue sources primarily come from property taxes, which make up nearly 92% of the local sources. Property taxes are pooled together at the state level and allocated equally as part of the State School Fund (SSF) formula. For the FY23-24 Budget, property taxes are projected to come in at $44.8M, which is $2.0M (4.75%) higher than the FY22-23 Budget.

Interest income is up almost twice last year and ten times interest income of two years ago. The increase in interest income is driven by higher interest rates and longer term investments. Interest rates at the Local Group Investment Pool (LGIP) two years ago were 0.55%, now they are 3.75% and rising. Also the District can now make AAA rated investments in things like Treasury bills. The District now has some investments earning 4.89%. In addition, the District has an 18 month T-bill that was purchased in FY21-22 that will mature in FY23-24 earning $0.5 million of interest.

# General Fund Resources

| Intermediate Sources | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Pass-Through from SOESD | 4,270,094 | 4,113,958 | 3,753,589 | 3,253,589 | 3,253,589 | 3,253,589 |
| Jackson County Juvenile Detention Grant | - | - | - | - | - | - |
| **INTERMEDIATE SOURCES** | **4,270,094** | **4,113,958** | **3,753,589** | **3,253,589** | **3,253,589** | **3,253,589** |

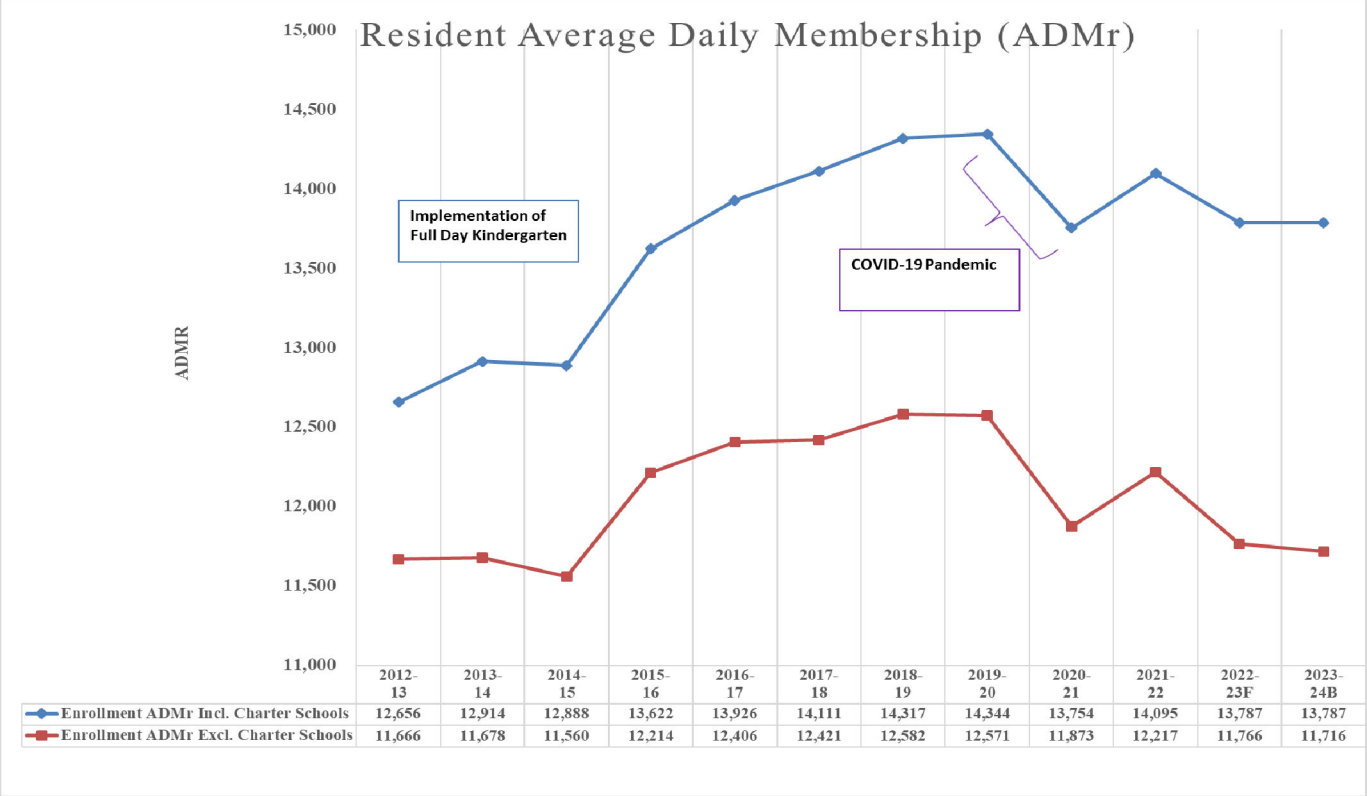
| State Sources | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| State School Fund | 109,041,218 | 111,818,387 | 117,227,069 | 117,405,782 | 117,405,782 | 117,405,782 |
| Common School Fund | 1,440,171 | 1,543,840 | 1,808,999 | 1,880,544 | 1,880,544 | 1,880,544 |
| Juvenile Detention Grant | 165,000 | 203,500 | 165,000 | 165,000 | 165,000 | 165,000 |
| Teen Parent Grant | 25,000 | - | 30,000 | 30,000 | 30,000 | 30,000 |
| State Grants | 55,079 | 13,511 | - | - | - | - |
| Miscellaneous Revenue | - | - | - | - | - | - |
| **STATE SOURCES** | **110,726,469** | **113,579,238** | **119,231,069** | **119,481,326** | **119,481,326** | **119,481,326** |




Intermediate sources for FY23-24 are estimated at $3.25M, which is less than the prior year. The $3.25M of Intermediate revenue is coming from the Southern Oregon Education Service District (SOESD) as a pass-through in lieu of Special Education (SpEd) and non-SpEd services provided. The District is assuming K-12 funding to be $9.9B for the 2023-25 biennium, if the actual funding is higher or lower this pass through from SOESD could change. Education Service Districts are allocated 4.5% of K-12 SSF funding by the State of Oregon and school districts get the other 95.5%.

The SpEd service plan for FY23-24 includes higher costs and case loads for steps Plus and students needing assistance from sign language interpreters. District staff are working with the SOESD staff to finalize the SpEd service plan for FY23-24. As such, this is a work in process, and therefore the pass through estimate from SOESD could change.

State sources are estimated at $119.48M for FY23-24, up $0.25M (0.2%). For FY23-24 the Medford School District (MSD) is in the first year of $9.9B 2023-25 K-12 biennial funding where 49% of the SSF was allocated for the first year and 51% for the second year. The budgeted home to school transportation increase of nearly $0.185M is 70% reimbursed by the state as part of the SSF calculation, so that also is part of the revenue increase. Increases in $/ADMw in the state budget are largely offset by reductions in enrollment.




| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23F | 2023-24B |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Enrollment ADMr Incl. Charter Schools | 12,656 | 12,914 | 12,888 | 13,622 | 13,926 | 14,111 | 14,317 | 14,344 | 13,754 | 14,095 | 13,787 | 13,787 |
| Enrollment ADMr Excl. Charter Schools | 11,666 | 11,678 | 11,560 | 12,214 | 12,406 | 12,421 | 12,582 | 12,571 | 11,873 | 12,217 | 11,766 | 11,716 |

**2023-24 Budget**

The projected consolidated ADMr for the District in FY23-24 budget is equal to FY22-23 and down 557 students or 3.9% students from FY19-20 pre pandemic levels on a consolidated basis. The 557 consolidated decrease in AMDr when compared to FY19-20 (pre pandemic) is made up of a reduction of 854 non charter school students or 6.8% partially offset by an increase of 298 charter school students or 16.8%.

**Long Term Trend**

Consolidated ADMr: The projected enrollment of 13,787 for FY23-24 is 1,181 more students than in FY12-13.

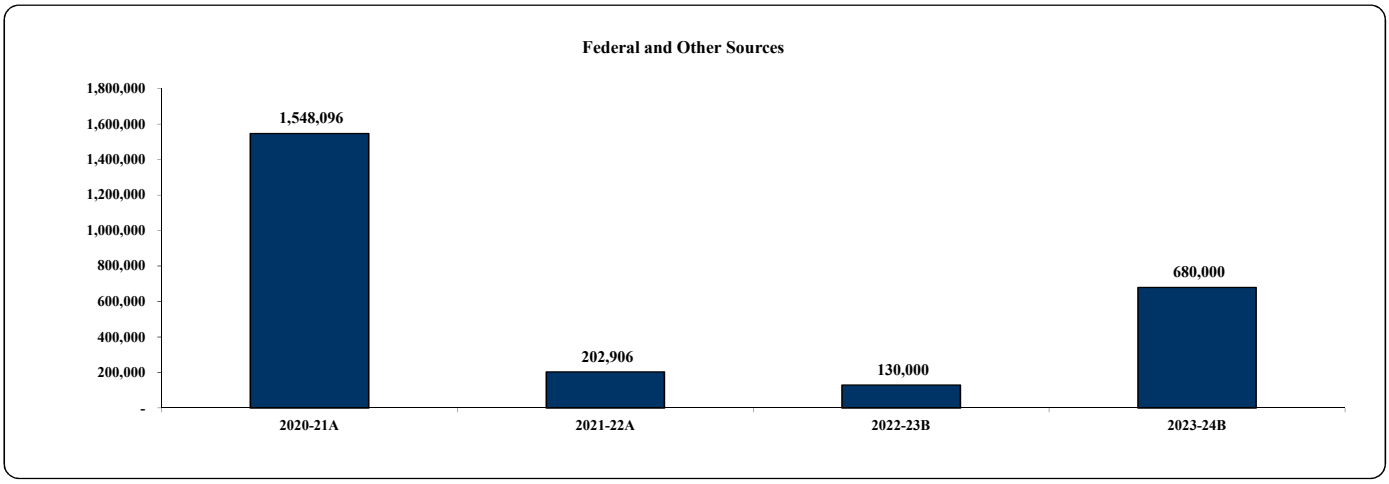
Charter School ADMr: Charter school ADMr is projected at 2,071, up 50 from prior year. Enrollment has increased 1,081 students from 990 in FY12-13.

Non-Charter ADMr: Non-Charter school ADMr is projected down 50 ADMr to prior year. Enrollment has increased 50 since 2012-13, an increase of 0.4% over 11 years.

# General Fund Resources

| Federal Sources | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Child Care Block Grant | 5,010 | 30,255 | 30,000 | 30,000 | 30,000 | 30,000 |
| Other Restricted Grant-in-Aid | - | - | - | - | - | - |
| TAG | - | - | - | - | - | - |
| Other Federal - SFSF | - | - | - | - | - | - |
| Federal Forest Fees | 141,986 | 172,652 | 100,000 | 100,000 | 100,000 | 100,000 |
| **FEDERAL SOURCES** | **146,996** | **202,906** | **130,000** | **130,000** | **130,000** | **130,000** |

| Other Sources | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Transfers From Other Funds | 1,401,100 | - | - | 550,000 | 550,000 | 550,000 |
| Sale of Fixed Assets | - | - | - | - | - | - |
| **OTHER SOURCES** | **1,401,100** | **-** | **-** | **550,000** | **550,000** | **550,000** |
| **TOTAL Federal and Other Sources** | **1,548,096** | **202,906** | **130,000** | **680,000** | **680,000** | **680,000** |

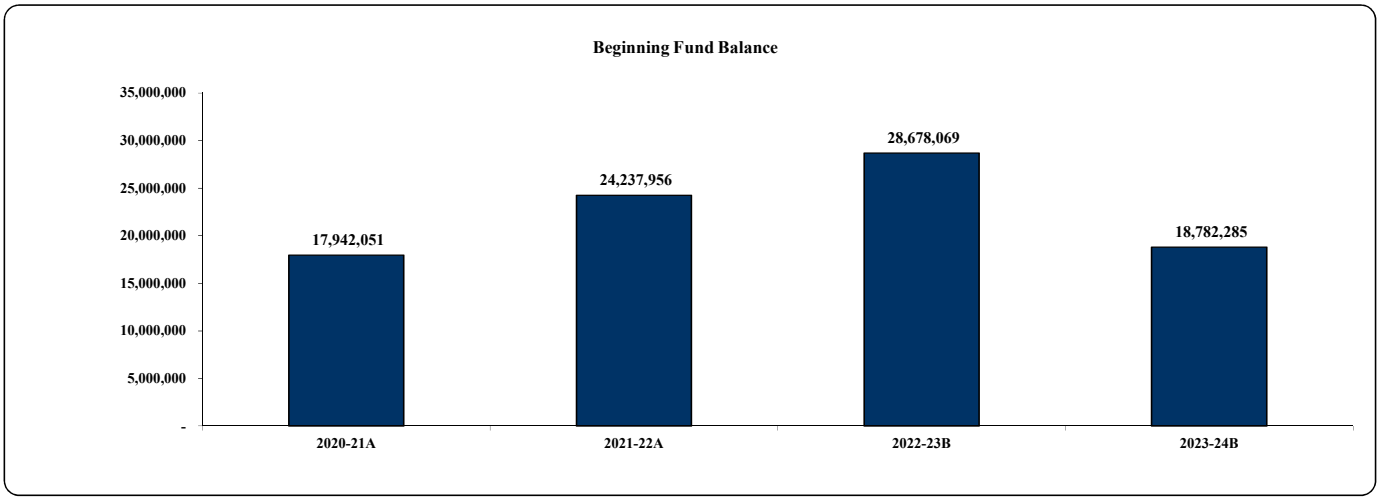



Federal sources are budgeted at $0.13M, which is flat to the prior year budget.

Transfers in are budgeted at $0.55M from the PERS reserve fund. See p. 114 for more detail regarding the PERS reserve fund.

# General Fund Resources

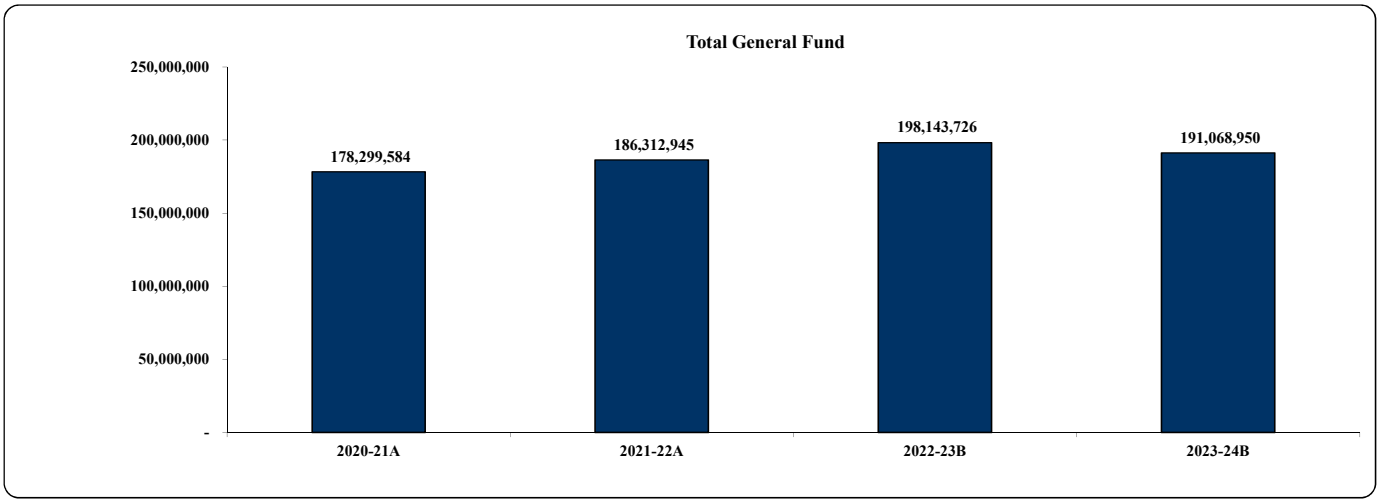
| Beginning Fund Balance | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Beginning Fund Balance | 17,942,051 | 24,237,956 | 28,678,069 | 18,782,285 | 18,782,285 | 18,782,285 |
| **BEGINNING FUND BALANCE** | **17,942,051** | **24,237,956** | **28,678,069** | **18,782,285** | **18,782,285** | **18,782,285** |

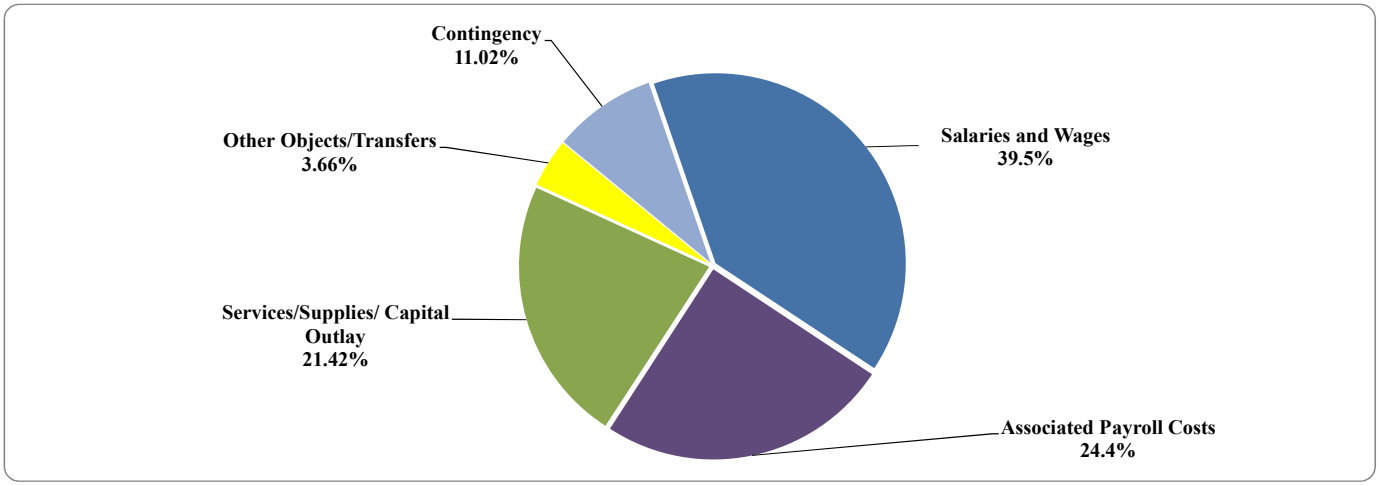



Beginning Fund Balance is down -$9.896M, -34.5% due to deficit spending in FY22-23. This is primarily due to the budgeting of a new facility ($8.4M) in FY22-23 for the Innovation Academy.

# General Fund Requirements By Object Group

| TOTAL General Fund | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Salaries and Wages | 68,794,426 | 69,351,241 | 75,142,720 | 75,639,991 | 75,639,991 | 75,639,991 |
| Benefits | 43,711,666 | 42,467,265 | 45,450,498 | 47,512,660 | 47,512,660 | 47,512,660 |
| Purchased Services | 27,193,950 | 30,821,851 | 34,623,520 | 36,097,227 | 36,097,227 | 36,097,227 |
| Supplies and Materials | 5,746,742 | 6,680,835 | 7,293,192 | 6,976,927 | 6,976,927 | 6,976,927 |
| Capital Outlay | 220,042 | 177,050 | 8,631,000 | 205,000 | 205,000 | 205,000 |
| Other Objects | 926,012 | 1,416,634 | 1,170,511 | 1,268,210 | 1,268,210 | 1,268,210 |
| Transfers | 7,468,791 | 6,720,000 | 7,050,000 | 6,585,000 | 6,585,000 | 6,585,000 |
| Contingency | 24,237,956 | 28,678,069 | 18,782,285 | 16,783,935 | 16,783,935 | 16,783,935 |
| Unappropriated Fund Balance | - | - | - | - | - | - |
| **TOTAL General Fund** | **178,299,584** | **186,312,945** | **198,143,726** | **191,068,950** | **191,068,950** | **191,068,950** |



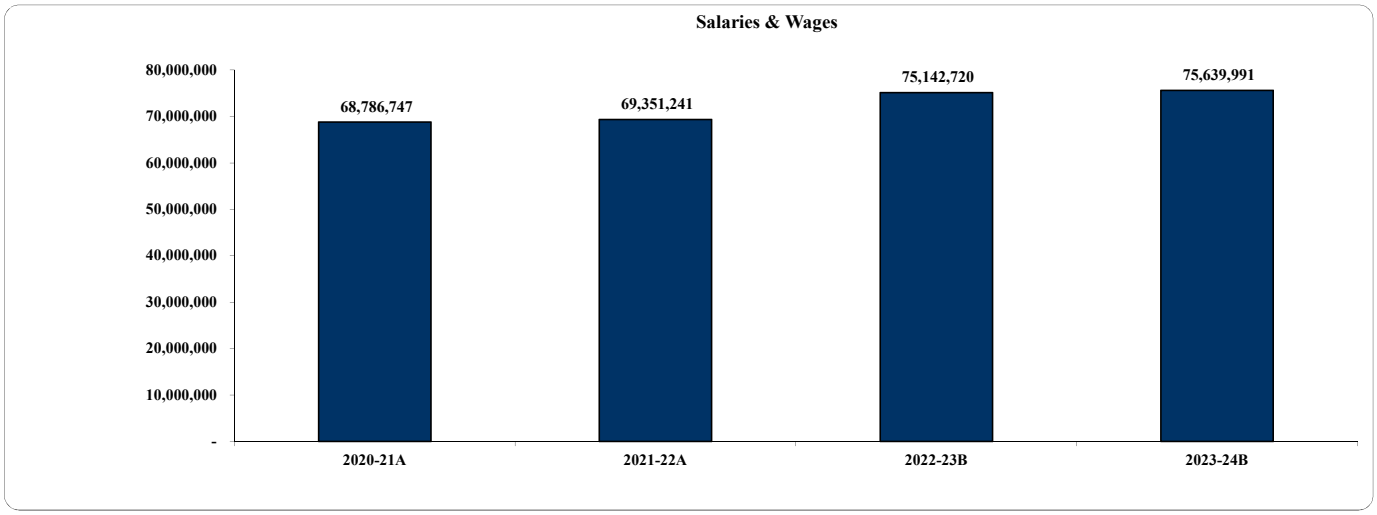




General Fund Requirements are down -$7.07M or -3.57% to $191.0M primarily due to a lower beginning fund balance. Spending is down -$4.6M to $167.7M (-2.7%), transfers out are down -$0.465M -(6.6%) and Contingency is down -$1.998M (10.64%). See spending detail on pages 18 to 107 for more information.

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 48.55%, payroll benefit cost 30.5%, services/supplies/capital outlay 15.91%, and other objects/transfers 5.04%. This again demonstrates that most of the District spending for ongoing operations is in personnel costs with nearly 80% of ongoing operational spending going toward salaries and benefits.

# General Fund Expenditures - Salary & Wages Summary

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 42,016,441 | 41,378,779 | 42,875,373 | 42,474,952 | 42,474,952 | 42,474,952 |
| Classified | 16,752,117 | 16,410,130 | 19,860,705 | 19,366,831 | 19,366,831 | 19,366,831 |
| Administrative | 5,281,838 | 5,554,252 | 5,957,930 | 6,102,481 | 6,102,481 | 6,102,481 |
| Classified Managers | 551,648 | 709,577 | 937,997 | 986,782 | 986,782 | 986,782 |
| Early Retirement Stipends | 824,700 | 570,100 | 1,060,000 | 1,160,000 | 1,160,000 | 1,160,000 |
| Licensed Substitutes | 741 | 255,214 | 323,000 | 302,641 | 302,641 | 302,641 |
| Classified Substitutes | 120,233 | 93,337 | 180,702 | 255,914 | 255,914 | 255,914 |
| Licensed Temporary | 668,204 | 390,839 | 772,413 | 1,644,185 | 1,644,185 | 1,644,185 |
| Classified Temporary | 293,299 | 288,736 | 525,339 | 689,906 | 689,906 | 689,906 |
| Classified Overtime | 457,482 | 571,948 | 432,875 | 432,875 | 432,875 | 432,875 |
| Extra Duty Compensation | 1,478,047 | 1,362,815 | 1,830,548 | 1,846,770 | 1,846,770 | 1,846,770 |
| Home Instruction | 56,662 | 66,645 | 155,325 | 147,451 | 147,451 | 147,451 |
| Insurance Opt Out | 285,335 | 186,693 | 230,511 | 229,202 | 229,202 | 229,202 |
| Staff Appreciation Stipend | | 1,512,175 | - | - | - | - |
| **SALARIES & WAGES** | **68,786,747** | **69,351,241** | **75,142,720** | **75,639,991** | **75,639,991** | **75,639,991** |




Total General Fund salaries and wages are up $0.497M or 0.66% to $75.6M from $75.1M in the prior year. The primary drivers of the $0.497M increase are: $1.375M for a 2.0% COLA increase, $1.2M for step longevity increases, $0.553M for Oakdale Middle School (OMS) additional 12.0 FTE, $1.04M of temporary labor (training day), $0.827M for the last 14.43 FTE ESSER positions being transferred back to the GF, and $0.063M for substitute increases. This is offset by the following decreases/savings: -$0.314M for 4.3 GF FTE transfered to Title special revenue funds, -$0.48M attrition savings, -$0.146M vacant positions, -$1.2M shifting two contracted days to be funded by ESSER in FY23-24, and -$2.43M staffing reductions of 54.8FTE.

# All District Funds Staffing Summary

| *Full Time Equivalent (FTE)* | FY23-24 Proposed Budget | FY22-23 Amended Budget | FY22-23 Adopted | FY21-22 Adopted | Change from 22-23 Amended | Change from 22-23 Adopted |
|---|---|---|---|---|---|---|
| **Instruction** | | | | | | |
| General Fund - Non SpEd | 612.81 | 648.23 | 666.20 | 652.05 | (35.42) | (53.39) |
| Special Revenue - Non SpEd | 108.10 | 118.68 | 123.80 | 153.79 | (10.58) | (15.70) |
| Subtotal Non SpEd Instruction | **720.91** | **766.91** | **790.00** | **805.84** | **(46.00)** | **(69.09)** |
| General Fund - SpEd | 168.71 | 168.71 | 167.43 | 171.60 | 0.00 | 1.28 |
| Special Revenue - SpEd | 41.64 | 41.64 | 42.12 | 39.46 | (0.00) | (0.48) |
| Subtotal SpEd Instruction | **210.35** | **210.35** | **209.55** | **211.06** | **(0.00)** | **0.80** |
| **Total Instruction** | **931.26** | **977.26** | **999.55** | **1,016.90** | | **(68.29)** |
| **Support Services** | | | | | | |
| General Fund - Non SpEd | 332.92 | 330.17 | 306.59 | 287.09 | 2.75 | 26.33 |
| Special Revenue - Non SpEd | 37.55 | 37.10 | 43.50 | 48.90 | 0.45 | (5.95) |
| Subtotal Non SpEd Support Services | **370.47** | **367.27** | **350.09** | **335.99** | **3.20** | **20.38** |
| General Fund - SpEd | 29.40 | 29.40 | 28.59 | 28.65 | - | 0.81 |
| Special Revenue - SpEd | 9.00 | 9.00 | 8.80 | 8.50 | - | 0.20 |
| Subtotal SpEd Support Services | **38.40** | **38.40** | **37.39** | **37.15** | **-** | **1.01** |
| **Total Support Services** | **408.86** | **405.67** | **387.48** | **373.15** | | **21.39** |
| **Consolidated** | | | | | | |
| General Fund - Non SpEd | 945.72 | 978.41 | 972.79 | 939.15 | (32.67) | (27.06) |
| Special Revenue - Non SpEd | 145.65 | 155.79 | 167.30 | 202.69 | (10.13) | (21.65) |
| **Subtotal Non SpEd Consolidated** | **1,091.37** | **1,134.20** | **1,140.09** | **1,141.84** | **(42.81)** | **(48.71)** |
| General Fund - SpEd | 198.11 | 198.11 | 196.03 | 200.25 | 0.00 | 2.08 |
| Special Revenue - SpEd | 50.64 | 50.64 | 50.91 | 47.96 | (0.00) | (0.28) |
| **Subtotal SpEd Consolidated** | **248.76** | **248.76** | **246.94** | **248.21** | **(0.00)** | **1.80** |
| **TOTAL CONSOLIDATED** | **1,340.13** | **1,382.95** | **1,387.02** | **1,390.05** | **(42.80)** | **(46.91)** |

***SpEd = Special Education***

The projected staffing for FY23-24 of 1,340.13 FTE has a decrease of -42.8 FTE or -3.1%. Of the -42.8 decrease there are no changes in SpEd staffing as the entire decrease is in non-SpEd areas. When looking by fund, the -42.8 FTE decrease is made up of a -32.67 FTE decrease in the General Fund FTE and a -10.13 FTE decrease in Special Revenue funds.

The -32.67 FTE reduction in the General Fund is due to: the addition of 12.0 FTE for the Oakdale Middle School (OMS) launch and the addition of 14.43 FTE transferred from ESSER back to the GF (6.0 FTE from Elementary, 1.0 FTE for Middle School, 1.0 FTE for High School, 0.88 FTE for 1283 JDEP, 0.8 FTE for Teaching and Learning, and 4.75 FTE for Custodial) more than offset by a -4.3 FTE move out of the GF FTE to Title grants and a -54.8 FTE reduction in staffing (described in detail in the following pages).

The -10.13 FTE reduction in Special Revenue Instructional area is as follows: -14.43 FTE transfers from ESSER to the GF, partially offset by 4.3 FTE transferred from the GF to Title grants.

Current year FTE counts were obtained during a school-by-school and department-by-department reconciliation and analysis of actual staffing as of November 2022.

# All District Funds Staffing by Function

**Please see the previous foldout page for detail.**

## All District Funds Staffing by Function Through the Years

| Function | Function Description | FY23-24 Proposed Budget | FY22-23 Amended Budget | FY21-22 | FY20-21 | FY19-20 | FY18-19 | FY17-18 | FY16-17 | FY15-16 | FY14-15 | FY13-14 | FY12-13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1111 | Elementary - Primary | 307.91 | 360.21 | 375.77 | 368.60 | 374.06 | 374.06 | 376.05 | 361.56 | 344.54 | 301.41 | 276.67 | 275.90 |
| 1121 | Middle-Except Co-Curr | 131.98 | 98.98 | 98.64 | 97.81 | 94.87 | 94.87 | 86.93 | 85.01 | 86.27 | 87.99 | 86.89 | 82.52 |
| 1131 | High School-Except Co-Curr | 168.19 | 171.19 | 182.44 | 172.86 | 190.54 | 190.04 | 180.61 | 167.99 | 176.55 | 178.71 | 167.73 | 154.15 |
| 1210 | Talented and Gifted | - | - | - | 1.38 | 0.62 | 0.62 | 0.62 | 0.17 | 0.17 | | - | |
| 1220/1240 | SPED: Maps and Focus | 103.40 | 103.40 | 96.25 | 83.46 | 72.68 | 72.68 | 72.38 | 74.28 | 67.22 | 63.75 | 50.85 | 47.23 |
| 1250 | ERC - Resource Rooms | 91.07 | 90.20 | 98.50 | 96.57 | 70.78 | 70.78 | 61.49 | 56.53 | 51.34 | 52.63 | 41.94 | 41.34 |
| 1260 | Early Intervention Childhood | 4.00 | 4.00 | 3.30 | 3.60 | - | | | | | | - | - |
| 1261 | Learning Disabilities | 11.88 | 11.88 | 11.50 | 17.43 | 22.58 | 20.58 | 7.16 | 7.16 | 7.81 | 9.88 | 9.41 | 9.60 |
| 1272 | Title I | 53.75 | 49.45 | 59.01 | 58.82 | 63.00 | 63.00 | 69.13 | 61.65 | 60.53 | 55.28 | 56.48 | 57.96 |
| 1283 | District Alternative Programs | 3.00 | 4.50 | 4.38 | 4.06 | 4.50 | 4.50 | 4.38 | 4.38 | 4.88 | 4.88 | 4.88 | 5.37 |
| 1285 | Medford Online Academy 9-12 | - | 15.50 | 12.00 | 18.00 | | | | | | | - | |
| 1286 | Medford Online Academy K-8 | - | 10.88 | 22.00 | 24.50 | | | | | | | - | |
| 1291 | English Language Learners | 47.35 | 45.35 | 43.62 | 46.62 | 43.96 | 42.96 | 42.96 | 39.29 | 37.62 | 36.50 | 35.46 | 31.32 |
| 1292 | Teen Parent | 6.86 | 6.86 | 7.51 | 6.95 | 7.51 | 7.51 | 7.51 | 7.40 | 7.34 | 7.06 | 5.47 | 5.46 |
| 1295 | Homebound Instruction | 1.88 | 1.88 | - | - | - | - | - | 1.00 | 1.00 | 1.00 | | |
| 1297 | At Risk | - | - | - | 0.25 | 0.25 | 0.25 | 0.25 | 0.22 | 0.22 | 0.22 | 0.19 | 0.19 |
| 1299 | Other - Remediation | - | - | - | - | | | | | | | | |
| | **TOTAL INSTRUCTION** | **931.26** | **974.27** | **1,014.93** | **1,000.90** | **945.35** | **941.86** | **909.48** | **866.64** | **845.49** | **799.31** | **735.97** | **711.04** |
| 2112 | Attendance | 4.00 | 5.00 | 4.25 | 2.00 | 2.00 | 2.00 | 2.00 | - | 2.00 | 2.00 | 2.00 | 2.00 |
| 2121 | Dean's Office | 3.00 | 2.00 | 2.00 | 4.00 | 4.00 | 4.00 | 2.00 | 4.00 | 4.00 | 4.00 | 5.00 | 5.00 |
| 2122 | Counseling Services | 22.50 | 22.50 | 24.50 | 10.50 | 12.00 | 12.00 | 4.00 | 11.00 | 11.00 | 11.00 | 11.00 | 10.50 |
| 2134 | Nurse Services | 8.00 | 8.00 | 8.72 | 8.44 | 8.41 | 8.41 | 14.00 | 6.00 | 4.47 | 2.47 | 2.00 | 2.00 |
| 2140 | Psychological Services | 11.00 | 11.00 | 7.00 | 7.88 | 24.38 | 20.38 | 6.00 | 14.88 | 14.00 | 13.75 | 13.75 | 12.62 |
| 2150 | Speech and Audiology | 17.90 | 17.90 | 21.20 | 22.40 | 19.50 | 19.50 | 17.69 | 18.38 | 18.28 | 16.05 | 14.50 | 14.00 |
| 2160 | Occupational Th/Autism Spc | 4.00 | 4.00 | 3.80 | 2.94 | 2.44 | 2.44 | 16.00 | 2.00 | 2.75 | 3.00 | 3.00 | 2.50 |
| 2190 | Student Support Services | 4.00 | 4.00 | 3.89 | 3.94 | 5.03 | 5.03 | 2.00 | 7.47 | 7.44 | 4.00 | 5.00 | 5.50 |
| 2191 | Student Wellness | 1.50 | 1.50 | 1.50 | 2.97 | | | | | | | - | |
| | **Subtotal Direct Student Support** | **75.90** | **75.90** | **76.86** | **65.06** | **77.76** | **73.75** | **63.69** | **63.72** | **63.94** | **56.27** | **56.25** | **54.12** |
| 2210 | Improvement of Instruction | 0.25 | 0.25 | - | 3.15 | 2.71 | 2.71 | 10.44 | 3.95 | 4.05 | 5.44 | 1.00 | 0.50 |
| 2211 | Improvement of Instruction | 4.50 | 4.50 | 1.00 | 2.50 | 1.50 | 1.50 | 3.25 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 2213 | Curriculum Development | 3.00 | 3.00 | 3.00 | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 2221 | Instructional Media Center | - | - | - | 1.00 | 1.47 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 |
| 2222 | School Libraries | 22.97 | 20.97 | 19.97 | 21.97 | 22.35 | 22.35 | 1.00 | 22.35 | 22.35 | 19.35 | 19.35 | 19.50 |
| 2240 | Instruct'nl Staff Devlpmnt | 3.00 | 3.00 | 4.90 | - | 2.00 | 2.00 | 22.35 | 1.13 | 1.00 | 1.00 | 1.00 | 1.00 |
| | **Subtotal Direct Staff Support** | **33.72** | **31.72** | **28.87** | **30.61** | **31.03** | **30.56** | **39.04** | **30.43** | **31.40** | **29.79** | **25.35** | **26.00** |
| 2321 | Superintendent Services | 4.73 | 4.73 | 3.73 | 4.75 | 6.75 | 6.75 | 2.00 | 6.75 | 6.94 | 2.00 | 2.00 | 2.00 |
| 2322 | Communications | 4.00 | 4.00 | 3.38 | 3.00 | | | | | | | - | |
| 2325 | Elementary Director | - | - | - | - | 2.00 | 2.00 | 6.75 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 2326 | Secondary Director | - | - | - | - | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 2327 | Teaching & Learning | 7.00 | 8.80 | 9.27 | 9.00 | | | | | | | | |
| 2329 | Secondary Athletics | 2.00 | 2.00 | - | - | | - | | | 0.75 | 0.75 | 0.75 | 0.75 |
| 2410 | Office of the Principal | 113.88 | 105.88 | 100.88 | 99.50 | 83.00 | 83.00 | 80.00 | 79.00 | 77.00 | 77.55 | 73.30 | 73.80 |
| 2510 | Office of the Business Services Director | - | - | - | - | | - | | | | 1.47 | 1.47 | 1.00 |
| 2521 | Business Services | 8.80 | 9.80 | 8.80 | 8.49 | 6.80 | 6.80 | 6.55 | 6.27 | 7.00 | 6.00 | 6.00 | 6.00 |
| 2542 | Custodial | 71.00 | 77.00 | 77.00 | 77.00 | 66.00 | 66.00 | 66.00 | 63.00 | 63.00 | 59.00 | 59.00 | 56.00 |
| 2544 | Maintenance | 33.00 | 33.00 | 30.00 | 29.00 | 29.47 | 29.47 | 28.47 | 27.47 | 28.00 | 26.00 | 27.00 | 23.00 |
| 2550 | Safe Routes to School | 1.00 | 1.00 | 1.00 | 0.75 | - | | | | | | | |
| 2572 | Purchasing/Warehouse Svcs | 2.40 | 2.40 | 2.00 | 3.00 | 3.00 | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 |
| 2574 | Printing and Publishing Services | 2.00 | 2.00 | 2.00 | 2.47 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 2640 | Human Resources | 13.45 | 13.45 | 12.20 | 8.20 | 8.20 | 8.20 | 8.20 | 7.00 | 7.00 | 6.75 | 5.75 | 5.75 |
| 2661 | Information Technology | 32.00 | 33.00 | 28.00 | 29.00 | 27.00 | 24.00 | 21.47 | 20.00 | 20.00 | 20.00 | 16.76 | 16.00 |
| 3360 | Family Outreach | 4.00 | 4.00 | 3.00 | | | | | | | | | |
| | **Subtotal General Support** | **299.25** | **301.06** | **281.25** | **274.16** | **236.22** | **233.22** | **225.44** | **217.48** | **217.69** | **207.52** | **200.03** | **193.30** |
| | **TOTAL SUPPORT SERVICES** | **408.87** | **408.68** | **386.98** | **369.83** | **345.01** | **337.53** | **328.17** | **311.63** | **313.03** | **293.58** | **281.63** | **273.42** |
| | **GRAND TOTAL** | **1,340.13** | **1,382.95** | **1,401.90** | **1,370.72** | **1,290.36** | **1,279.39** | **1,237.64** | **1,178.26** | **1,158.52** | **1,092.89** | **1,017.60** | **984.46** |
| | Additional FTE from FY12-13 | 355.67 | 398.49 | 417.44 | | | | | | | | | |

The table above shows the increase in staffing across all funds by function since FY12-13. To achieve the goals set by the Board, the District has allocated resources to increasing total staffing by 355.67 FTE or 36.1% to 1,340.13 FTE in FY23-24 from 984.46 in FY12-13. During the same time frame where staff has increased by 36.1%, enrollment for non-charter schools (p. 14) has increased by only 50 or 0.4% in this same timeframe.

The largest FTE increase is in Instruction, with the addition of 223.22 FTE, or a 31.4% increase. A large portion of these increases are in SpEd functions.

The largest percentage increase is in General Support, which is up 105.95 FTE, or 54.8% driven primarily by increases in Office of The Principal, Custodial/Maintenance, and Information Technology.

Direct Student Support has increased 21.78 FTE, or 40.2%.

Current FTE variances versus FY12-13 FTE by function are shown on the following page.

# All District Funds Staffing By Fund

| Function | Function Description | FY23-24 Proposed Budget | FY22-23 Amended Budget | FY12-13 | Variance from FY12-13 to FY23-24 | Variance from FY12-13 to FY22-23 |
|---|---|---|---|---|---|---|
| 1111 | Elementary - Primary | 307.91 | 360.21 | 275.90 | 32.01 | 84.31 |
| 1121 | Middle-Except Co-Curr | 131.98 | 98.98 | 82.52 | 49.46 | 16.46 |
| 1131 | High School-Except Co-Curr | 168.19 | 171.19 | 154.15 | 14.04 | 17.04 |
| 1210 | Talented and Gifted | - | - | | - | - |
| 1220/1240 | SPED: Maps and Focus | 103.40 | 103.40 | 47.23 | 56.17 | 56.17 |
| 1250 | ERC - Resource Rooms | 91.07 | 90.20 | 41.34 | 49.73 | 48.86 |
| 1260 | Early Intervention Childhood | 4.00 | 4.00 | - | 4.00 | 4.00 |
| 1261 | Learning Disabilities | 11.88 | 11.88 | 9.60 | 2.28 | 2.28 |
| 1272 | Title I | 53.75 | 49.45 | 57.96 | (4.21) | (8.51) |
| 1283 | District Alternative Programs | 3.00 | 4.50 | 5.37 | (2.37) | (0.87) |
| 1285 | Medford Online Academy 9-12 | - | 15.50 | | - | 15.50 |
| 1286 | Medford Online Academy K-8 | - | 10.88 | | - | 10.88 |
| 1291 | English Language Learners | 47.35 | 45.35 | 31.32 | 16.03 | 14.03 |
| 1292 | Teen Parent | 6.86 | 6.86 | 5.46 | 1.40 | 1.40 |
| 1295 | Homebound Instruction | 1.88 | 1.88 | | 1.88 | 1.88 |
| 1297 | At Risk | - | - | 0.19 | (0.19) | (0.19) |
| 1299 | Other - Remediation | - | - | | - | - |
| | **TOTAL INSTRUCTION** | **931.26** | **974.27** | **711.04** | **220.22** | **263.23** |
| 2112 | Attendance | 4.00 | 5.00 | 2.00 | 2.00 | 3.00 |
| 2121 | Dean's Office | 3.00 | 2.00 | 5.00 | (2.00) | (3.00) |
| 2122 | Counseling Services | 22.50 | 22.50 | 10.50 | 12.00 | 12.00 |
| 2134 | Nurse Services | 8.00 | 8.00 | 2.00 | 6.00 | 6.00 |
| 2140 | Psychological Services | 11.00 | 11.00 | 12.62 | (1.62) | (1.62) |
| 2150 | Speech and Audiology | 17.90 | 17.90 | 14.00 | 3.90 | 3.90 |
| 2160 | Occupational Th/Autism Spc | 4.00 | 4.00 | 2.50 | 1.50 | 1.50 |
| 2190 | Student Support Services | 4.00 | 4.00 | 5.50 | (1.50) | (1.50) |
| 2191 | Student Wellness | 1.50 | 1.50 | | 1.50 | 1.50 |
| | **Subtotal Direct Student Support** | **75.90** | **75.90** | **54.12** | **21.78** | **21.78** |
| 2210 | Improvement of Instruction | 0.25 | 0.25 | 0.50 | (0.25) | (0.25) |
| 2211 | Improvement of Instruction | 4.50 | 4.50 | 1.00 | 3.50 | 3.50 |
| 2213 | Curriculum Development | 3.00 | 3.00 | 2.00 | 1.00 | 1.00 |
| 2221 | Instructional Media Center | - | - | 2.00 | (2.00) | (2.00) |
| 2222 | School Libraries | 22.97 | 20.97 | 19.50 | 3.47 | 1.47 |
| 2240 | Instruct'nl Staff Devlpmnt | 3.00 | 3.00 | 1.00 | 2.00 | 2.00 |
| | **Subtotal Direct Staff Support** | **33.72** | **31.72** | **26.00** | **7.72** | **5.72** |
| 2321 | Superintendent Services | 4.73 | 4.73 | 2.00 | 2.73 | 2.73 |
| 2322 | Communications | 4.00 | 4.00 | | 4.00 | 4.00 |
| 2325 | Elementary Director | - | - | 2.00 | (2.00) | (2.00) |
| 2326 | Secondary Director | - | - | 2.00 | (2.00) | (2.00) |
| 2327 | Teaching & Learning | 7.00 | 8.80 | | 7.00 | 8.80 |
| 2329 | Secondary Athletics | 2.00 | 2.00 | 0.75 | 1.25 | 1.25 |
| 2410 | Office of the Principal | 113.88 | 105.88 | 73.80 | 40.08 | 32.08 |
| 2510 | Office of the Business Services Director | - | - | 1.00 | (1.00) | (1.00) |
| 2521 | Business Services | 8.80 | 9.80 | 6.00 | 2.80 | 3.80 |
| 2542 | Custodial | 71.00 | 77.00 | 56.00 | 15.00 | 21.00 |
| 2544 | Maintenance | 33.00 | 33.00 | 23.00 | 10.00 | 10.00 |
| 2550 | Safe Routes to School | 1.00 | 1.00 | | 1.00 | 1.00 |
| 2572 | Purchasing/Warehouse Svcs | 2.40 | 2.40 | 3.00 | (0.60) | (0.60) |
| 2574 | Printing and Publishing Services | 2.00 | 2.00 | 2.00 | - | - |
| 2640 | Human Resources | 13.45 | 13.45 | 5.75 | 7.70 | 7.70 |
| 2661 | Information Technology | 32.00 | 33.00 | 16.00 | 16.00 | 17.00 |
| 3360 | Family Outreach | 4.00 | 4.00 | | 4.00 | 4.00 |
| | **Subtotal General Support** | **299.25** | **301.06** | **193.30** | **105.95** | **107.76** |
| | **TOTAL SUPPORT SERVICES** | **408.87** | **408.68** | **273.42** | **135.45** | **135.26** |
| | **GRAND TOTAL** | **1,340.13** | **1,382.95** | **984.46** | **355.67** | **398.49** |

While the number of students projected for FY23-24 non charter enrollment is similar to FY12-13, proposed FY23-24 staffing, after reductions, has increased by a total of 355.67 FTE, or 36%. Current staffing for FY22-23 is 398.21 FTE or 40.4% higher than FY12-13.

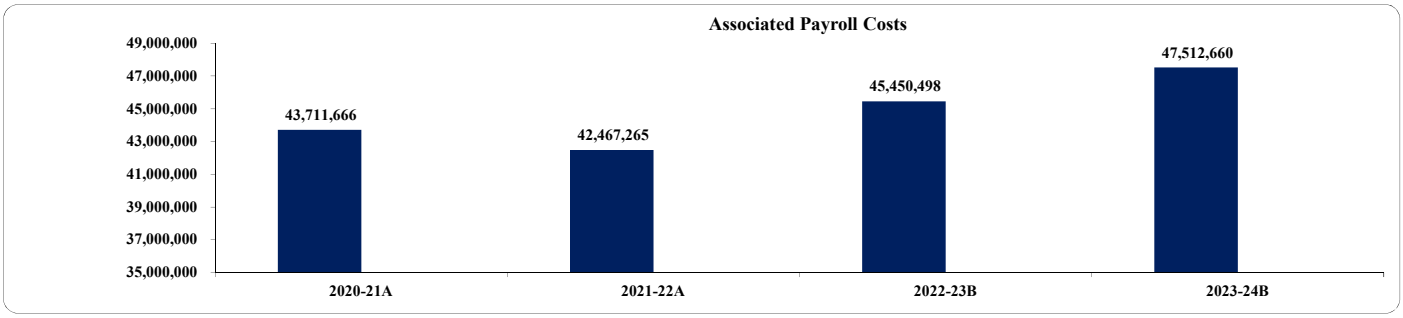
# All District Funds Staffing By Fund

| Function | Function Description | FY23-24 Fund 10 - General Fund | FY23-24 Fund 20 - Special Revenue | FY23-24 Total |
|---|---|---|---|---|
| 1111 | Elementary - Primary | 280.19 | 27.72 | 307.91 |
| 1121 | Middle-Except Co-Curr | 127.73 | 4.24 | 131.98 |
| 1131 | High School-Except Co-Curr | 148.76 | 19.44 | 168.19 |
| 1210 | Talented and Gifted | - | - | - |
| 1220/1240 | SPED: Maps and Focus | 90.65 | 12.75 | 103.40 |
| 1250 | ERC - Resource Rooms | 72.07 | 19.01 | 91.07 |
| 1260 | Early Intervention Childhood | 3.00 | 1.00 | 4.00 |
| 1261 | Early Intervening | 3.00 | 8.88 | 11.88 |
| 1272 | Title I | - | 53.75 | 53.75 |
| 1283 | District Alternative Programs | 3.00 | - | 3.00 |
| 1285 | Medford Online Academy 9-12 | - | - | - |
| 1286 | Medford Online Academy K-8 | - | - | - |
| 1291 | English Language Learners | 44.40 | 2.95 | 47.35 |
| 1292 | Teen Parent | 6.86 | - | 6.86 |
| 1295 | Homebound Instruction | 1.88 | | 1.88 |
| 1297 | At Risk | - | - | - |
| 1299 | Remediation | - | - | - |
| | **TOTAL INSTRUCTION** | **781.52** | **149.74** | **931.26** |
| 2112 | Attendance | 4.00 | - | 4.00 |
| 2121 | Dean's Office | 3.00 | - | 3.00 |
| 2122 | Counseling Services | 17.50 | 5.00 | 22.50 |
| 2134 | Nurse Services | 8.00 | - | 8.00 |
| 2140 | Psychological Services | 11.00 | - | 11.00 |
| 2150 | Speech and Audiology | 15.90 | 2.00 | 17.90 |
| 2160 | Occupational Th/Autism Spc | - | 4.00 | 4.00 |
| 2190 | Student Support Services | 1.00 | 3.00 | 4.00 |
| 2191 | Student Wellness | 1.50 | - | 1.50 |
| | **Subtotal Direct Student Support** | **61.90** | **14.00** | **75.90** |
| 2210 | Improvement of Instruction | - | 0.25 | 0.25 |
| 2211 | Improvement of Instruction | 1.00 | 3.50 | 4.50 |
| 2213 | Curriculum Development | 2.00 | 1.00 | 3.00 |
| 2221 | Instructional Media Center | - | - | - |
| 2222 | School Libraries | 22.97 | - | 22.97 |
| 2240 | Instruct'nl Staff Devlpmnt | - | 3.00 | 3.00 |
| | **Subtotal Direct Staff Support** | **25.97** | **7.75** | **33.72** |
| 2321 | Superintendent Services | 4.72 | - | 4.72 |
| 2322 | Communications | 4.00 | - | 4.00 |
| 2325 | Elementary Director | - | - | - |
| 2326 | Secondary Director | - | - | - |
| 2327 | Teaching & Learning | 7.00 | - | 7.00 |
| 2329 | Secondary Athletics | 2.00 | | 2.00 |
| 2410 | Office of the Principal | 94.88 | 19.00 | 113.88 |
| 2521 | Business Services | 8.80 | - | 8.80 |
| 2542 | Custodial | 71.00 | - | 71.00 |
| 2544 | Maintenance | 33.00 | - | 33.00 |
| 2550 | Safe Routes to School | - | 1.00 | 1.00 |
| 2572 | Purchasing/Warehouse Svcs | 2.40 | - | 2.40 |
| 2574 | Printing and Publishing Services | 2.00 | - | 2.00 |
| 2640 | Human Resources * | 12.65 | 0.80 | 13.45 |
| 2661 | Information Technology | 32.00 | - | 32.00 |
| 2669 | Network and Telecommunication Services | - | - | - |
| 3360 | Family Outreach | - | 4.00 | 4.00 |
| | **Subtotal General Support** | **274.45** | **24.80** | **299.25** |
| | **TOTAL SUPPORT SERVICES** | **362.32** | **46.55** | **408.87** |
| | **GRAND TOTAL** | **1,143.84** | **196.29** | **1,340.13** |
| * .8 FTE of Benefits Specialist under fund 60, Healthcare. | | | | |

Of the 1,340.13 FTE projected for next year, the General Fund has 1,143.84 FTE or 85.3% of the employees and the Special Revenue Fund (non-ESSER) has 196.29 FTE, or 14.6%. In FY23-24 the remaining 14.43 ESSER funded FTE are being transferred back to the General Fund.

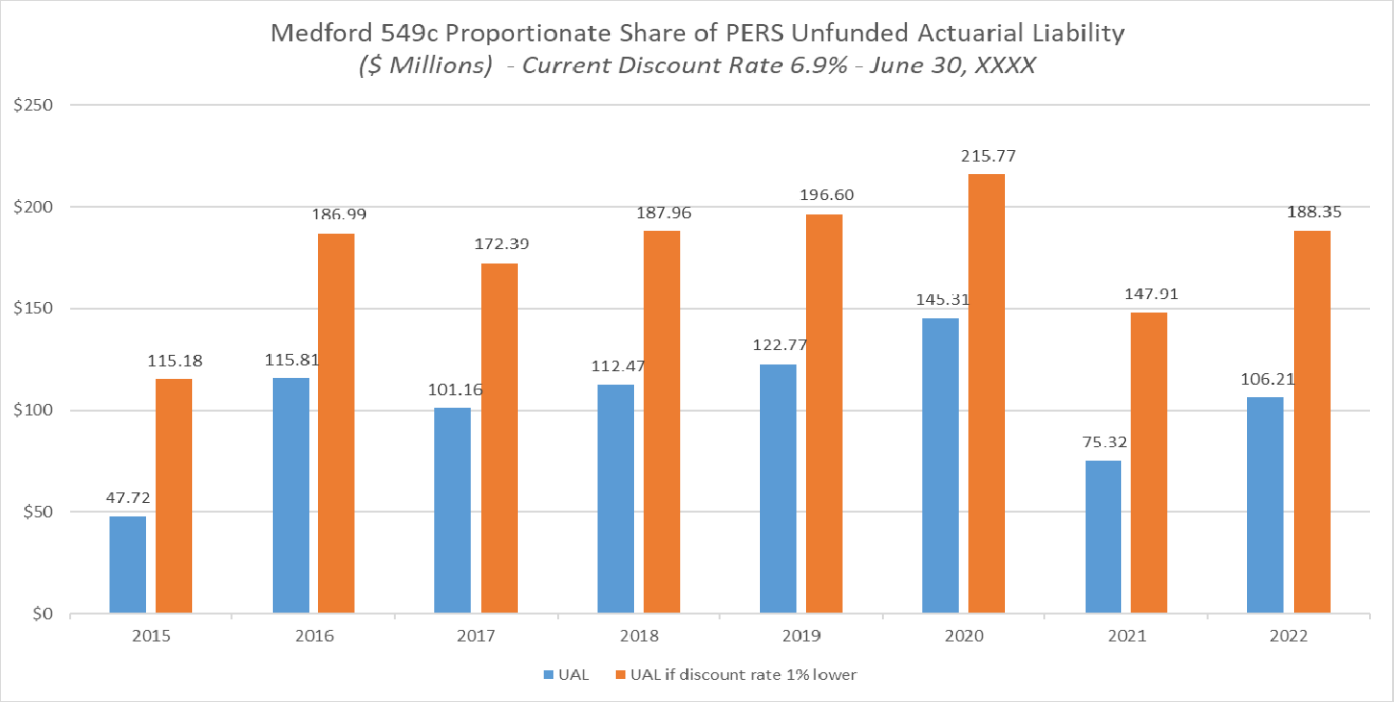
# General Fund Expenditures - Associated Payroll Costs

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| | | | | | | |
| PERS | 21,815,899 | 19,548,738 | 20,877,872 | 21,938,452 | 21,938,452 | 21,938,452 |
| Social Security | 4,172,756 | 4,182,253 | 4,687,407 | 4,773,722 | 4,773,722 | 4,773,722 |
| Medicare | 978,946 | 981,582 | 1,122,717 | 1,116,435 | 1,116,435 | 1,116,435 |
| Workers Compensation | 308,759 | 280,492 | 348,931 | 356,689 | 356,689 | 356,689 |
| Unemployment | 68,783 | 74,592 | 75,526 | 77,206 | 77,206 | 77,206 |
| Health Insurance | 14,237,688 | 14,764,460 | 15,405,236 | 16,215,990 | 16,215,990 | 16,215,990 |
| Life Insurance | 16,248 | 16,343 | 18,420 | 31,928 | 31,928 | 31,928 |
| TSA Exec ER Paid | 631,121 | 1,026,429 | 1,108,322 | 1,169,746 | 1,169,746 | 1,169,746 |
| Long Term Disability | 185,306 | 152,407 | 212,620 | 232,010 | 232,010 | 232,010 |
| FSA/HSA | 431,134 | 434,473 | 481,700 | 480,000 | 480,000 | 480,000 |
| TSA Classified ER Paid Health Insurance Option | 256,116 | 221,455 | 300,483 | 335,256 | 335,256 | 335,256 |
| Post Retirement Healthcare | 608,911 | 784,040 | 811,264 | 785,227 | 785,227 | 785,227 |
| **BENEFITS** | **43,711,666** | **42,467,265** | **45,450,498** | **47,512,660** | **47,512,660** | **47,512,660** |




Total General Fund Associated Payroll Costs are up $2.06M or 4.54% to $47.5M from $45.4M in the prior year. The two big drivers of the increase are PERS and Healthcare expenses, making up $1.87M, or 91% of the total increase. The PERS increase is due to higher employer contribution rates for the 2023-25 biennium. The $0.81M or 5.26% in healthcare costs is based on the preliminary cost estimate from Mercer. The remaining $0.19M of increases are primarily due to the associated costs (Social Security, FICA, Medicare, Life Insurance, etc.) from regular steps and COLA wage increases.

# Medford SD 549c Proportionate Share Of PERS UAL




This chart shows the change over time in the MSD's proportionate share of Oregon Public Employees Retirement System (PERS) Unfunded Actuarial Liability (UAL) as measured by Milliman actuaries for the State of Oregon. This information is required to be reported as part of Government Accounting Standards Board (GASB) statement #68. Long term targeted earnings assumptions for PERS retirement assets have changed slightly over the years dropping from 7.75% in 2015 actuarial reporting to 6.9% in 2021 actuarial reporting. The blue bar in the chart above is our District's estimated proportionate share of the UAL assuming PERS assets have a return at the targeted rate. The orange bar is the UAL assuming actual earnings are 1% below the targeted rate. Over the last five years, the UAL assuming the long term earnings at the targeted rate has grown $58.49M or 123%, from $47.72M to $106.21M

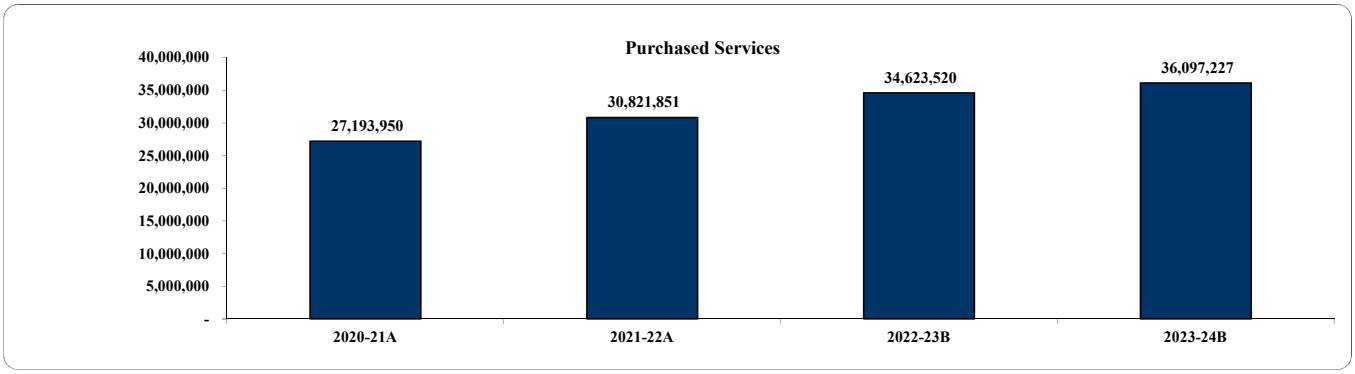
Despite the fact that the PERS plan was valued at the end of December 2021 when the stock market was at its peak, for the 2023-25 biennium, employer rates still increased approximately 1.5% on average. Overall contributions and investment returns for PERS are not keeping up with the cost of the plan. PERS actual investment returns for 2022 were negative 1.55%.

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

The District will be closely monitoring future PERS actuarial reports and future employer rate expectations for the 2025-27 biennium and beyond.

## General Fund Expenditures - Purchased Services Summary

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Program Improvement | | - | - | - | - | - |
| Management Services | 63,965 | 73,966 | 60,000 | 60,000 | 60,000 | 60,000 |
| Professional Growth | 128,719 | 200,900 | 269,775 | 275,724 | 275,724 | 275,724 |
| Pro/Tech Service - Instructional | 802,626 | 1,192,251 | 1,306,900 | 1,282,005 | 1,282,005 | 1,282,005 |
| Cleaning Service | 4,342 | 132 | 3,500 | 3,605 | 3,605 | 3,605 |
| Repair and Maintenance | 567,615 | 773,762 | 777,500 | 799,500 | 799,500 | 799,500 |
| Rental | 821,698 | 1,179,416 | 1,180,514 | 1,090,604 | 1,090,604 | 1,090,604 |
| Electricity | 1,193,277 | 1,242,308 | 1,398,250 | 1,619,658 | 1,619,658 | 1,619,658 |
| Natural Gas | 313,576 | 417,583 | 557,595 | 653,445 | 653,445 | 653,445 |
| Water/Sewer | 566,004 | 475,580 | 627,150 | 684,472 | 684,472 | 684,472 |
| Garbage | 164,415 | 220,805 | 202,000 | 223,553 | 223,553 | 223,553 |
| Other Property Services | 18,620 | 22,646 | 20,000 | 20,000 | 20,000 | 20,000 |
| Pupil Transportation | 3,772,376 | 5,518,276 | 6,038,050 | 6,218,395 | 6,218,395 | 6,218,395 |
| Pupil Transportation - Other | 8,042 | 73,914 | 30,025 | 30,245 | 30,245 | 30,245 |
| Travel & Training - In District | 12,179 | 25,076 | 31,161 | 27,750 | 27,750 | 27,750 |
| Travel & Training - Out of District | 42,542 | 233,889 | 226,852 | 209,923 | 209,923 | 209,923 |
| Training-In District | 1,179 | 1,900 | - | - | - | - |
| Training -Out of District | - | 847 | - | - | - | - |
| Telephone | 440,118 | 342,969 | 430,000 | 360,000 | 360,000 | 360,000 |
| Postage | 85,206 | 55,197 | 54,537 | 54,672 | 54,672 | 54,672 |
| Advertising | 15,150 | 23,096 | 24,000 | 58,100 | 58,100 | 58,100 |
| Printing | - | - | 5,000 | 5,000 | 5,000 | 5,000 |
| Charter School Payments | 15,790,046 | 15,488,430 | 17,813,106 | 18,498,191 | 18,498,191 | 18,498,191 |
| Tuition | 6,057 | 4,309 | 52,000 | 52,000 | 52,000 | 52,000 |
| Audit Services | 41,010 | 26,080 | 50,000 | 40,000 | 40,000 | 40,000 |
| Legal | 60,313 | 119,287 | 88,000 | 98,000 | 98,000 | 98,000 |
| Architect/Engineering Services | 26,082 | 61,056 | 30,000 | 25,000 | 25,000 | 25,000 |
| Negotiations | 2,500 | 151 | 10,000 | 10,000 | 10,000 | 10,000 |
| Elections | 20,946 | - | 20,000 | 20,000 | 20,000 | 20,000 |
| Professional Services - Tech/Non-Instr | 976,264 | 1,149,713 | 1,402,080 | 1,746,860 | 1,746,860 | 1,746,860 |
| Other General Prof/Tech Sv | - | 11,174 | - | 15,000 | 15,000 | 15,000 |
| Other Licensed Subs | 885,881 | 1,333,355 | 1,492,730 | 1,492,730 | 1,492,730 | 1,492,730 |
| Other Classified Subs | 363,208 | 553,782 | 422,796 | 422,796 | 422,796 | 422,796 |
| **PURCHASED SERVICES** | **27,193,950** | **30,821,851** | **34,623,520** | **36,097,227** | **36,097,227** | **36,097,227** |

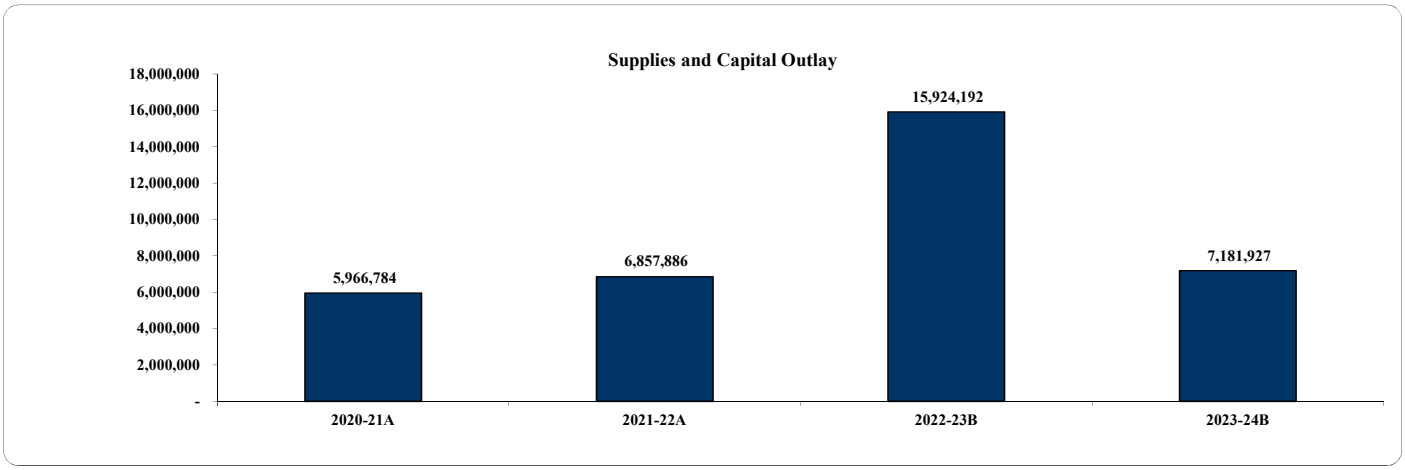



Total General Fund Purchased Services are up $1.474M or 4.3% to $36.09M from $34.6M in the prior year. The increase is due to an increase in utilities and charter school pass through payments. Professional Instructional Services has an increase of nearly $650K, which is a combination of an increase of $710K for Community Service Officers (p. 63) and there is a decrease of $100K for the Family Solutions contract.

# General Fund Expenditures - Supplies & Capital Outlay Summaries

| Object Description - Supplies | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Supplies and Materials | 2,211,902 | 2,536,655 | 2,419,122 | 2,376,433 | 2,376,433 | 2,376,433 |
| Textbooks | 131,273 | 201,885 | 261,500 | 229,634 | 229,634 | 229,634 |
| Library Books | 107,167 | 140,955 | 237,650 | 161,045 | 161,045 | 161,045 |
| Periodicals | 2,572 | 3,265 | 13,775 | 7,871 | 7,871 | 7,871 |
| Non-Consumables | 521,279 | 730,162 | 603,824 | 552,663 | 552,663 | 552,663 |
| Software | 1,880,467 | 2,312,233 | 2,938,871 | 2,922,525 | 2,922,525 | 2,922,525 |
| Accelerated Reader Software | 58,169 | 20,588 | 43,200 | - | - | - |
| Hardware Under $5000 | 833,912 | 735,092 | 775,250 | 726,758 | 726,758 | 726,758 |
| **SUPPLIES** | **5,746,742** | **6,680,835** | **7,293,192** | **6,976,927** | **6,976,927** | **6,976,927** |

| Object Description - Capital Outlay | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Building, Acquisition/Improvement | - | - | 8,400,000 | - | - | - |
| Site Improvement | - | - | - | - | - | - |
| Equipment - New | 106,618 | 136,941 | 83,000 | 80,000 | 80,000 | 80,000 |
| Equipment - Replacement | 113,423 | 40,109 | 148,000 | 125,000 | 125,000 | 125,000 |
| Equipment - Technology | - | - | - | - | - | - |
| **CAPITAL OUTLAY** | **220,042** | **177,050** | **8,631,000** | **205,000** | **205,000** | **205,000** |




Supplies are down a total of -$0.316M or -4.3% from the prior year due primarily to slight overall reductions through all supplies objects due primarily to lower enrollment.

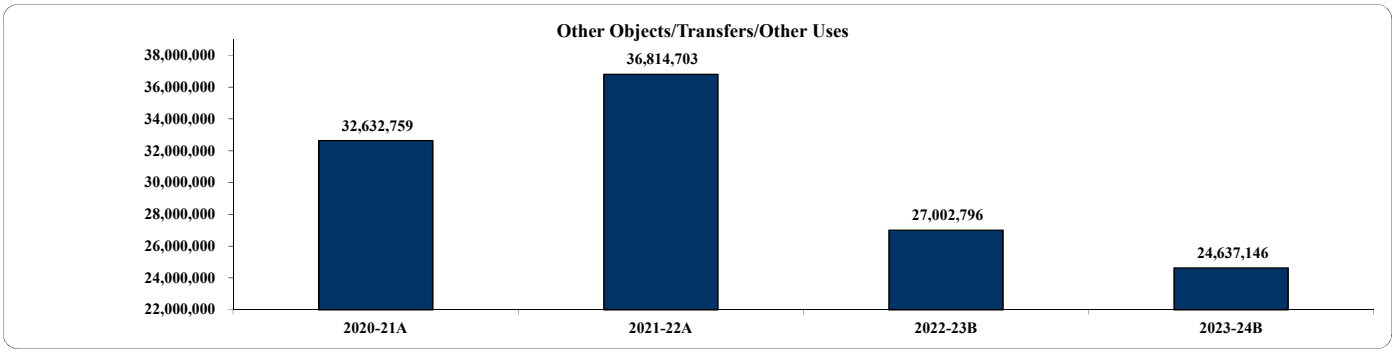
Total General Fund Capital Outlay costs are down -$8.426M, due to a one-time Building, Acquisition/Improvement purchase of $8.4M in FY22-23 for the future third high school, Innovation Academy.

# General Fund Expenditures - Other Objects & Transfers Summary

| Object Description - Other Objects | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Redemption of Principal | - | - | - | - | - | - |
| Interest Payments | - | - | - | - | - | - |
| Dues/Fees/Memberships | 131,379 | 219,256 | 190,511 | 191,960 | 191,960 | 191,960 |
| Liability Insurance | 394,366 | 442,072 | 495,000 | 520,000 | 520,000 | 520,000 |
| Fidelity Bond | - | - | - | - | - | - |
| Property Insurance | 398,191 | 457,140 | 475,000 | 546,250 | 546,250 | 546,250 |
| Settlements and Judgments | 2,076 | 298,167 | 10,000 | 10,000 | 10,000 | 10,000 |
| Grant Indirect Charges | - | - | - | - | - | - |
| **OTHER OBJECTS** | **926,012** | **1,416,634** | **1,170,511** | **1,268,210** | **1,268,210** | **1,268,210** |

| Object Description - Transfers | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Interfund Transfers | - | - | | - | - | - |
| Other Transfers | 7,468,791 | 6,720,000 | 7,050,000 | 6,585,000 | 6,585,000 | 6,585,000 |
| **TRANSFERS** | **7,468,791** | **6,720,000** | **7,050,000** | **6,585,000** | **6,585,000** | **6,585,000** |

| Object Description - Other Uses of Funds | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Contingency | 24,237,956 | 28,678,069 | 18,782,285 | 16,783,935 | 16,783,935 | 16,783,935 |
| Unappropriated Fund Balance | - | - | - | | | |
| **OTHER USES** | **24,237,956** | **28,678,069** | **18,782,285** | **16,783,935** | **16,783,935** | **16,783,935** |
| | | | | | | |
| **TOTAL OTHER** | **32,632,759** | **36,814,703** | **27,002,796** | **24,637,146** | **24,637,146** | **24,637,146** |




Total General Fund Other Objects costs are up slightly at $0.098M due primarily to an increase in liability and property insurance.

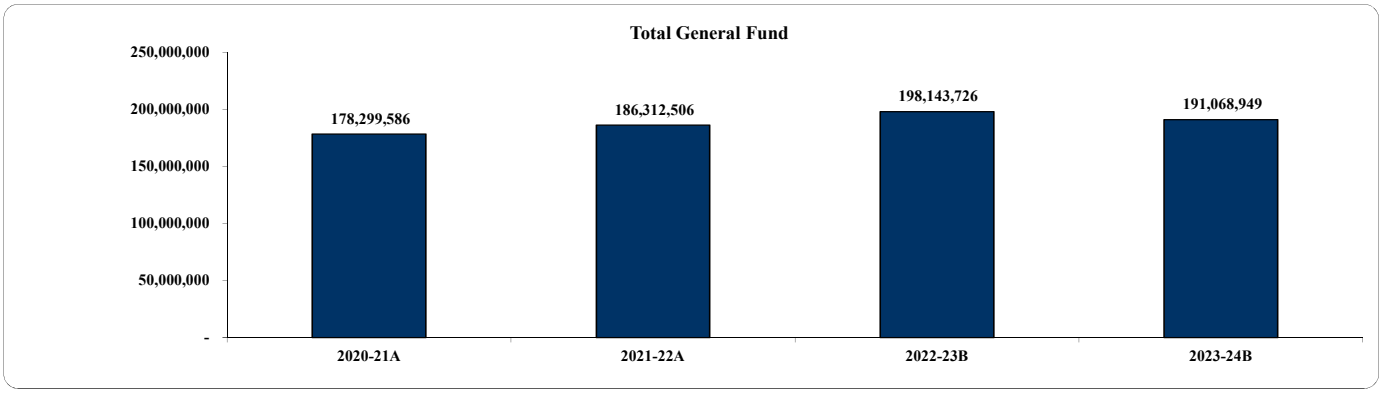
Total General Fund Transfers Out to Other Funds is down -$0.465M, or -6.6% due primarily to a redcued transfer to the projects reserve fund. The General Fund is budgeting to transfer a total of $6.585M, which will be distributed as follows: $2.48M to the project reserve fund to fund Curriculum, Capital Maintenance and Repairs and IT infrastructure, $0.75M to the Seismic grant fund as a grant match for NMHS gym, $0.620M to Special Revenue Secondary Athletics, $0.29M to partially fund the Physical Education Expansion (PEEK), $0.025M for State and Local Programs, $1.25M for Chromebook Reserves fund, and $1.17M to Debt Service. The detail of where these transfers are sent to can be found in the green Special Revenue section starting on page 108.

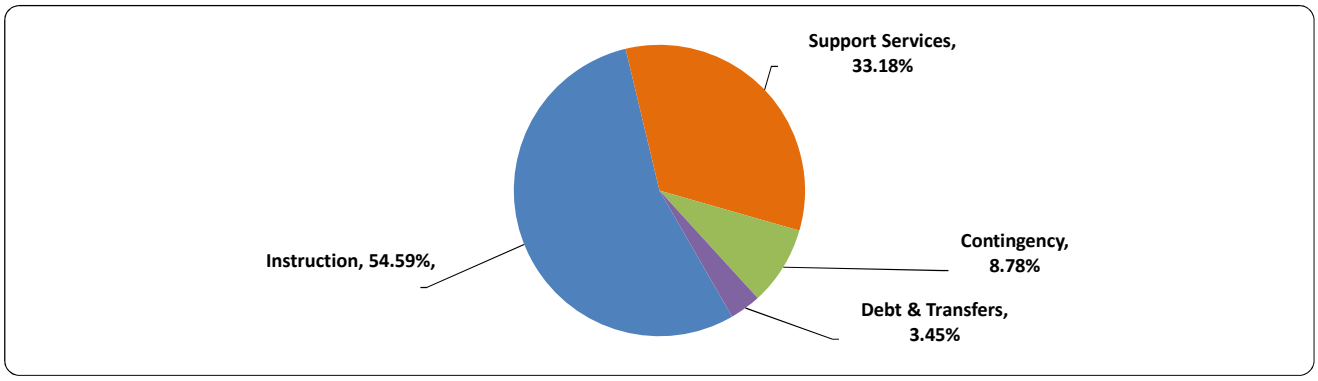
Contingency/Fund Balance Reserves of $16.78M is the General Fund Resources minus the expenses and transfers out to other funds. The minimum fund balance reserve Board policy or contingency is 5% of the General Fund revenue dollars plus transfers in, not including the beginning balance. The contingency percentage for the FY23-24 Budget is 9.74%.

# General Fund Requirements by Classification

| Total General Fund | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Instruction* | 98,787,190 | 98,810,464 | 103,896,265 | 104,300,482 | 104,300,482 | 104,300,482 |
| Support Services* | 47,805,649 | 52,103,973 | 60,015,176 | 63,399,532 | 63,399,532 | 63,399,532 |
| Community* | - | - | - | - | - | - |
| Facilities* | - | - | 8,400,000 | - | - | - |
| Debt & Transfers* | 7,468,791 | 6,720,000 | 7,050,000 | 6,585,000 | 6,585,000 | 6,585,000 |
| Contingency* | 24,237,956 | 28,678,069 | 18,782,285 | 16,783,935 | 16,783,935 | 16,783,935 |
| Fund Balance | - | - | - | - | - | - |
| **TOTAL General Fund Uses** | **178,299,586** | **186,312,506** | **198,143,726** | **191,068,949** | **191,068,949** | **191,068,949** |

*Appropriation Level



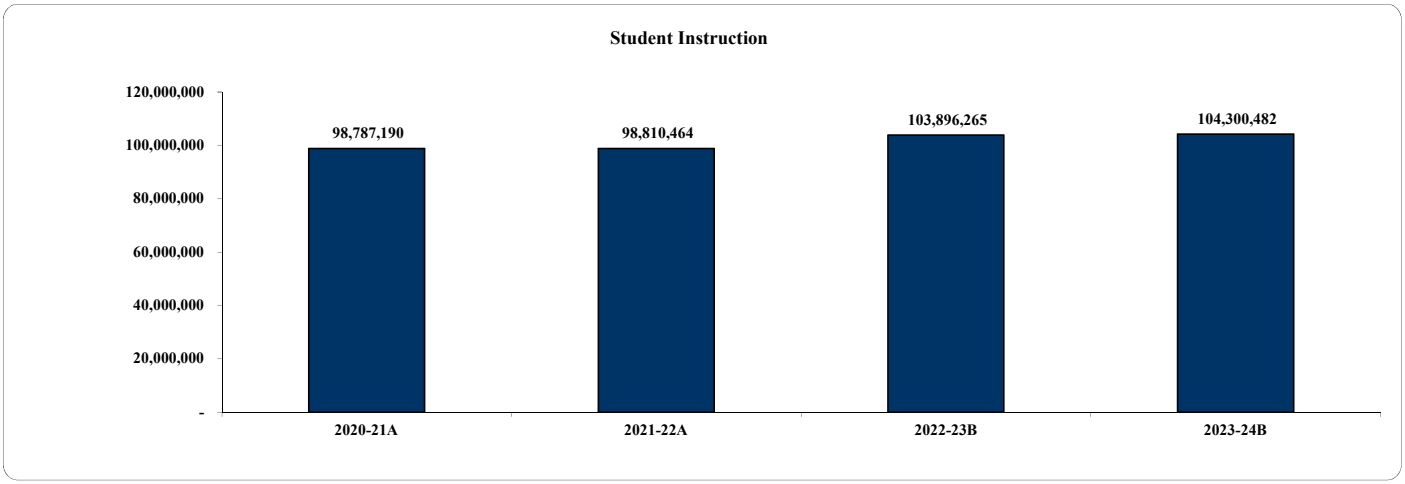

Instruction and Support Services are a combined total of $167.7M, a $3.78M increase from FY22-23. The $3.78M increase is largely due to the follow explanation. The FY23-24 General Fund Budget includes a reduction of -32.67 FTE and is explained in the prior staffing pages. The total General Fund impact of this staffing reduction is -$3.868M total including salaries and benefits. COLA and steps total $2.577M in salaries, with PERS, Healthcare and associated benefits are up a total of $2.075M. Purchased Services is up $1.5M mainly from utilities and charter school payments, $0.7M professional technical services for Community Service Officers, and $0.62M for ELA training.

Contingency is projected to be $16.78M, which is -$1.998M less than the prior year due to deficit spending in FY23-24.

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 FY23-24 Budget for Instruction spending is 54.59% of total spending, an increase of 0.22% from the FY22-23 budget level of 54.37%. Support Services percentage of spending is 33.18%, up 1.78% from the FY22-23 Budget level of 31.41%, Contingency on a percentage basis of the total spending is -1.04% lower, and Debt & Transfers Out is an increase of 3.45%.

# General Fund Expenditures Student Instruction Functions

| Student Instruction | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Elementary Programs (K-5) | 33,431,512 | 34,155,030 | 34,361,586 | 30,799,396 | 30,799,396 | 30,799,396 |
| Middle School Programs (6-8) | 10,703,045 | 10,346,075 | 10,699,054 | 14,953,100 | 14,953,100 | 14,953,100 |
| Middle School Co-Curricular | 85,296 | 319,848 | 487,326 | 500,077 | 500,077 | 500,077 |
| High School Programs (9-12) | 17,620,077 | 18,051,848 | 18,066,161 | 18,563,866 | 18,563,866 | 18,563,866 |
| High School Co-Curricular | 723,496 | 786,159 | 855,413 | 831,319 | 831,319 | 831,319 |
| Talented & Gifted Programs | 5,861 | 33,197 | 68,986 | 68,460 | 68,460 | 68,460 |
| Special Programs | 5,141,372 | 5,415,732 | 6,493,174 | 6,920,448 | 6,920,448 | 6,920,448 |
| Resource Rooms | 5,706,601 | 5,445,046 | 5,989,894 | 6,293,283 | 6,293,283 | 6,293,283 |
| Early Intervention Programs | 1,212,039 | 834,958 | 875,317 | 894,377 | 894,377 | 894,377 |
| Alternative Education | 367,229 | 466,114 | 428,664 | 349,921 | 349,921 | 349,921 |
| High School Online | 987,896 | 816,334 | 888,176 | - | - | - |
| K-8 Online School | 2,288,451 | 1,978,698 | 1,619,460 | - | - | - |
| Daycare | 125,344 | - | - | - | - | - |
| Charter Schools | 15,790,046 | 15,488,430 | 17,813,106 | 18,498,191 | 18,498,191 | 18,498,191 |
| English Language Learners | 3,962,397 | 3,915,182 | 4,363,070 | 4,616,329 | 4,616,329 | 4,616,329 |
| Teen Parent Program | 392,718 | 452,598 | 429,154 | 424,957 | 424,957 | 424,957 |
| Homebound Program | 70,680 | 85,374 | 225,415 | 211,930 | 211,930 | 211,930 |
| At-Risk Program | 93,563 | 95,940 | 82,793 | 75,000 | 75,000 | 75,000 |
| Summer School - High School | 79,568 | 123,901 | 149,516 | 299,827 | 299,827 | 299,827 |
| **STUDENT INSTRUCTION** | **98,787,190** | **98,810,464** | **103,896,265** | **104,300,482** | **104,300,482** | **104,300,482** |




In FY23-24, MSD will have 21 non-charter schools and 4 charter schools and is projected to serve approximately 13,837 students next year, including 2,071 charter students. Total FY23-24 Budget spending for Student Instruction is $104.3M, up $0.4M (0.39%) from the FY22-23 Budget of $103.89. The increase in spending is primarily driven by the regular steps and COLA salary increases and associated payroll costs, offset by a reduction of -36.8 FTE (6 additional FTE for OMS and a reduction of -42.8 FTE in these instruction functions).

With the reduction in force the teacher to student ratio is expected to be an increase of 1.0 across all schools.

In FY23-24, all 6th graders will attend Middle School, which, beginning this year, will be grades 6 through 8.

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

SW: Student Wellness

| *(Excludes District Transportation)* | FY23-24 Budget | FY22-23 Amended | FY21-22 Actual | FY20-21 Actual | Change from FY21-22 Actual | Change from FY20-21 Actual |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| Self Contained Programs (1220, 1240) | 6,920,448 | 6,493,174 | 5,415,732 | 5,141,372 | 1,504,717 | 1,779,076 |
| ERT/Resource Rooms (1250) | 6,293,283 | 5,989,894 | 5,445,046 | 5,706,601 | 848,237 | 586,682 |
| Early Intervention Programs (1260, 1261) | 894,377 | 875,317 | 834,958 | 1,212,039 | 59,420 | (317,661) |
| Psychological Services (2140) (SpEd & SW) | 1,332,587 | 1,727,008 | 891,172 | 902,972 | 441,415 | 429,615 |
| Speech and Audiology (2150) | 2,518,815 | 2,634,727 | 2,701,742 | 2,461,503 | (182,927) | 57,312 |
| Occupational Th/Autism Spc (2160) | 3,545 | 25,078 | 27,860 | 27,032 | (24,315) | (23,487) |
| Student Support Services (2190) | 233,374 | 304,808 | 310,265 | 240,620 | (76,891) | (7,246) |
| Student Wellness (2191) | 305,628 | 326,302 | 234,379 | 214,119 | 71,250 | 91,509 |
| **Total General Fund** | **18,502,058** | **18,376,308** | **15,861,155** | **15,692,139** | **2,569,655** | **2,504,291** |
| **Special Revenue Funds** | | | | | | |
| IDEA Part B | 2,196,045 | 2,196,045 | 2,196,045 | 2,204,294 | - | (8,249) |
| IDEA Enhancement | 12,731 | 12,731 | 12,731 | 12,731 | - | - |
| IDEA Extended Assessment | 3,600 | 3,600 | 3,600 | 3,600 | - | - |
| IDEA 619 Funds | 50,889 | 50,889 | 50,889 | 7,028 | - | 43,861 |
| System Performance Review & Improvement (SPRI) | 7,458 | 7,458 | 7,458 | 7,059 | - | 399 |
| Juvenile Detention Education Program (JDEP) (Wellness) | 8,591 | 8,591 | 8,591 | 829 | - | 7,762 |
| Student Investment Act (Primarily SpEd) | 2,557,000 | 2,557,000 | 2,557,000 | | - | 2,557,000 |
| SIA (Behavior Specialists) | 750,000 | 750,000 | 750,000 | | - | 750,000 |
| **Total Special Revenue Funds** | **5,586,314** | **5,586,314** | **5,586,314** | **2,235,541** | **-** | **43,773** |
| **TOTAL District SpEd SPENDING** | **24,088,373** | **23,962,622** | **21,447,469** | **17,927,680** | **2,569,655** | **2,548,065** |
| **SpEd Transportation** | 2,125,000 | 2,125,000 | 2,125,000 | 2,453,067 | - | (328,067) |
| **SOESD SpEd on Behalf of Medford 549C *** | 2,100,000 | 2,044,467 | 1,981,626 | 1,494,657 | 118,374 | 605,343 |
| **TOTAL SPED SPENDING** | **28,313,373** | **28,132,089** | **25,554,095** | **21,875,404** | **2,688,029** | **2,825,341** |

| | FY23-24 Budget | FY22-23 Amended | FY21-22 Actual | FY20-21 Actual | Change from FY22-23 | Change from FY21-22 |
|---|---|---|---|---|---|---|
| **Total General Fund** | **198.12** | **198.12** | **196.02** | **200.26** | **-** | **2.10** |
| **Special Revenue Funds** | **50.64** | **50.64** | **50.92** | **40.95** | **-** | **(0.28)** |
| **TOTAL SpEd STAFFING** | **248.76** | **248.75** | **246.94** | **241.21** | **-** | **1.82** |

Total Spending for Special Education (SpEd) in the General Fund including transportation in the FY23-24 Budget is $28.0M. Total staffing across all funds is 248.76 FTE, which is flat to the current staffing.
A more detailed explanation of each functional area is explained in the following narrative pages.

In FY22-23 the District served approximately 2,089 Special Education Students with most students receiving services in more than one area. Services provided include 1,516 students in Education Resource Centers across all schools, 1,407 students in Speech-Language Therapy, 964 students in Assessment and Evaluation, 376 students in Self-contained Classes (MAPS and FOCUS - at (12) schools), 153 students in Occupational Therapy, 5 students who are in the deaf or hard of hearing program, and 14 students in steps classes operated by SOESD at two District schools, schools in other districts, and American Sign Language (ASL) interpreters for students who are deaf or hearing impaired.

| Staffing Job Description | FY23-24 Budget | FY22-23 Amended | Variance | Primary Driver |
|---|---|---|---|---|
| Maps and Focus (1220,1240) | 103.40 | 103.40 | - | |
| ERC - Resource Rooms (1250) | 91.07 | 91.07 | - | |
| Early Intervention Childhood (1260) | 4.00 | 4.00 | - | |
| Early Intervening (1261) | 11.88 | 11.88 | - | |
| Psychological Services (2140) | 11.00 | 11.00 | - | |
| Speech and Audiology Services (2150) | 17.90 | 17.90 | - | |
| Occupational Therapy/Autism (2160) | 4.00 | 4.00 | - | |
| Support Services (2190) | 4.00 | 4.00 | - | |
| Student Wellness (2191) | 1.50 | 1.50 | - | |
| **Total FTE** | **248.76** | **248.76** | **-** | |

*** Estimate: SOESD Service Plan for FY23-24 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 |
|---|---|---|---|---|---|---|---|
| 2022 | 2124 | 15.41% | -1.07% | 0.33% | -4.41% | -1.21% | 9.8% |
| 2021 | 2147 | 15.19% | 1.42% | -3.38% | -0.14% | 11.01% | |
| 2020 | 2117 | 14.73% | -4.73% | -1.53% | 9.46% | | |
| 2019 | 2222 | 15.49% | 3.35% | 14.89% | | | |
| 2018 | 2150 | 15.02% | 11.17% | | | | |
| 2017 | 1934 | 13.71% | | | | | |

| Year | Dist ADMr | | 1 Year Change | 2 Year Change | 3 Year Change | 4 Year Change | 5 Year Change |
|---|---|---|---|---|---|---|---|
| 2022 | 13787 | | -2.46% | -4.04% | -3.90% | -3.70% | -2.3% |
| 2021 | 14134 | | -1.63% | -1.48% | -1.28% | 0.16% | |
| 2020 | 14368 | | 0.15% | 0.36% | 1.82% | | |
| 2019 | 14347 | | 0.21% | 1.67% | | | |
| 2018 | 14317 | | 1.46% | | | | |
| 2017 | 14111 | | 1.33% | | | | |

**Note 1: The District has added approximately 50 Special Education FTE from 2019-2022 to support the SECC services.**

**Note 2: At 15.41% SECC, the 11% cap on IEP students results in an unfunded mandate of approximately $6 million.**

**Note 3: At the same time total Distict enrollment (ADMr) had declined since both 2017 and 2020, special education enrollment has increased.**

# General Fund Music Programs Spending Summary Across All Funds

| *(All General Fund)* | FY22-23 Budget | FY23-24 Budget | Change from FY22-23 Budget |
|---|---|---|---|
| **Elementary School** | | | |
| - Music | 1,525,603 | 1,544,854 | 19,251 |
| **Total Elementary School** | **1,525,603** | **1,544,854** | **19,251** |
| **Middle School** | | | |
| - Music | 604,339 | 780,095 | 175,756 |
| - Band | 9,294 | 9,294 | - |
| - Orchestra | 13,069 | 13,069 | - |
| - Vocal | 3,787 | 3,787 | - |
| **Total Middle School** | **630,489** | **806,245** | **175,756** |
| **High School** | | | |
| - Music | 525,526 | 538,129 | 12,603 |
| - Band | 28,920 | 28,920 | - |
| - Orchestra | 17,460 | 17,460 | - |
| - Vocal | 23,334 | 23,334 | - |
| **Total High School** | **595,240** | **607,843** | **12,603** |
| **TOTAL MUSIC** | | | |
| - Music | 2,655,468 | 2,863,078 | 207,610 |
| - Band | 38,214 | 38,214 | - |
| - Orchestra | 30,529 | 30,529 | - |
| - Vocal | 27,121 | 27,121 | - |
| **TOTAL MUSIC SPENDING** | **2,751,332** | **2,958,942** | **207,610** |

| | FY22-23 Budget | FY23-24 Budget | Change from FY22-23 Budget | Variance |
|---|---|---|---|---|
| **Elementary School** | **14.40** | **14.20** | **(0.20)** | **Staffing reduction** |
| **Middle School** | **5.42** | **7.42** | **2.00** | **+2 FTE at OMS** |
| **High School** | **4.18** | **4.18** | **-** | |
| **Total Music Staffing** | **24.00** | **25.80** | **1.80** | |

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

Students in Kindergarten through 5th 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 to every middle and high school student.

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

In addition to the incremental FTE noted above, the District is in the process of purchasing approximately $0.15M of additional instruments for secondary schools to support projected music program enrollment expansion with six graders moving to Middle School in FY23-24.

# Notes Page

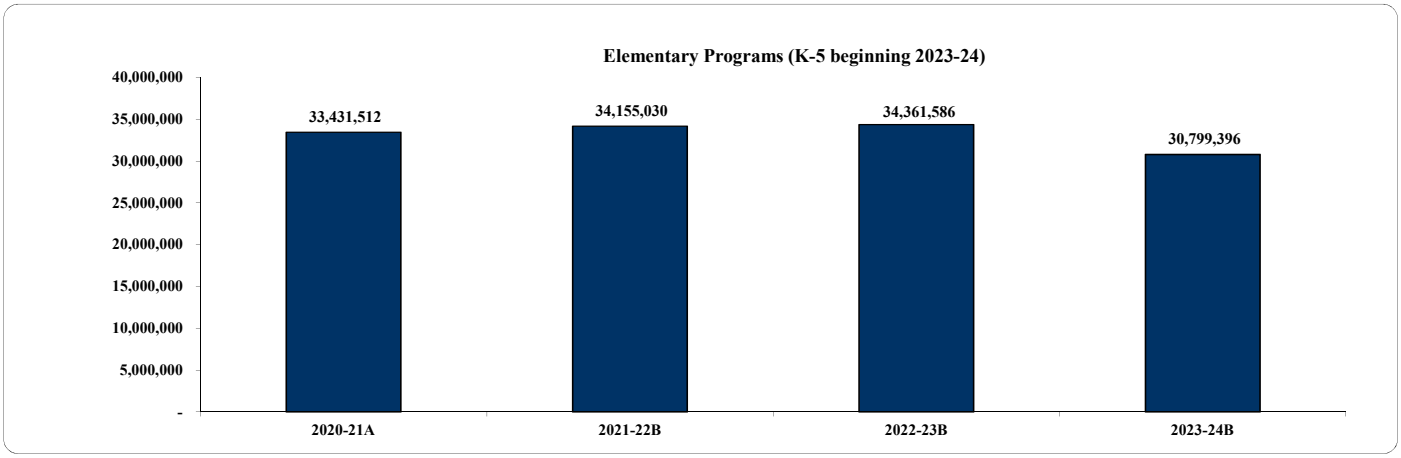


# General Fund - 1111 Elementary Programs (K-5)

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 16,780,741 | 16,961,585 | 17,098,707 | 15,087,978 | 15,087,978 | 15,087,978 |
| Classified | 2,022,703 | 1,878,476 | 1,908,200 | 1,499,466 | 1,499,466 | 1,499,466 |
| Licensed Substitutes | 473 | - | 312,000 | 291,641 | 291,641 | 291,641 |
| Classified Substitutes | - | 1,314 | - | - | - | - |
| Licensed Temporary | 113,285 | 44,573 | 104,472 | 187,861 | 187,861 | 187,861 |
| Classified Temporary | 26,023 | 21,268 | 47,404 | 47,404 | 47,404 | 47,404 |
| Classified Overtime | 107,930 | 100,911 | 88,023 | 88,023 | 88,023 | 88,023 |
| Extra Duty Compensation | 57,332 | 56,258 | 53,957 | 66,233 | 66,233 | 66,233 |
| Insurance Opt Out | 89,210 | 59,705 | 94,296 | 94,296 | 94,296 | 94,296 |
| Staff Appreciation Stipend | | 469,732 | - | - | - | - |
| **SALARIES & WAGES** | **19,197,697** | **19,593,881** | **19,707,058** | **17,362,901** | **17,362,901** | **17,362,901** |
| PERS | 6,641,462 | 6,054,173 | 5,991,949 | 5,329,573 | 5,329,573 | 5,329,573 |
| Social Security | 1,191,754 | 1,209,853 | 1,221,364 | 1,130,175 | 1,130,175 | 1,130,175 |
| Medicare | 278,717 | 282,890 | 299,847 | 264,315 | 264,315 | 264,315 |
| Workers Compensation | 85,452 | 75,406 | 96,720 | 84,216 | 84,216 | 84,216 |
| Unemployment | 19,772 | 22,415 | 20,935 | 18,229 | 18,229 | 18,229 |
| Health Insurance | 4,126,828 | 4,334,407 | 4,220,973 | 3,960,662 | 3,960,662 | 3,960,662 |
| Life Insurance | 4,401 | 4,081 | 4,768 | 4,568 | 4,568 | 4,568 |
| TSA Exec ER Paid | 182,458 | 337,274 | 328,505 | 311,479 | 311,479 | 311,479 |
| Long Term Disability | 65,005 | 53,543 | 5,782 | 30,276 | 30,276 | 30,276 |
| FSA/HSA | 98,712 | 113,327 | 113,600 | 91,400 | 91,400 | 91,400 |
| TSA Classified ER Paid Health Insurance Option | 30,573 | 23,262 | 42,566 | 49,554 | 49,554 | 49,554 |
| **BENEFITS** | **12,725,135** | **12,510,630** | **12,347,009** | **11,274,447** | **11,274,447** | **11,274,447** |
| Staff Services | 183 | - | - | - | - | - |
| Professional Growth | 5,714 | 27,224 | 35,000 | 35,000 | 35,000 | 35,000 |
| Professional Instr. Services | 81,739 | 91,847 | 145,250 | 145,250 | 145,250 | 145,250 |
| Repair/Maintenance/Rentals | - | - | 3,500 | 3,500 | 3,500 | 3,500 |
| Pupil Transportation | 189 | 376 | - | - | - | - |
| Transportation | 3,985 | 338 | - | - | - | - |
| Travel - In District | 441 | 32 | 450 | 455 | 455 | 455 |
| Travel - Out of District | - | 1,629 | 1,993 | 2,052 | 2,052 | 2,052 |
| Training - In District | - | - | - | - | - | - |
| Tuition | 189 | - | - | - | - | - |
| Professional Services - Tech | 5,298 | 4,272 | - | - | - | - |
| Other Licensed Subs | 511,623 | 709,715 | 812,830 | 735,330 | 735,330 | 735,330 |
| Other Classified Subs | 206,159 | 282,549 | 190,400 | 165,400 | 165,400 | 165,400 |
| **PURCHASED SERVICES** | **815,520** | **1,117,984** | **1,189,423** | **1,086,987** | **1,086,987** | **1,086,987** |
| Supplies and Materials | 410,500 | 544,707 | 572,505 | 540,099 | 540,099 | 540,099 |
| Textbooks | 46,398 | 42,864 | 70,200 | 77,200 | 77,200 | 77,200 |
| Library Books | 1,029 | 28 | - | - | - | - |
| Periodicals | 438 | 174 | 6,100 | - | - | - |
| Non-Consumables | 5,277 | 22,479 | 34,445 | 22,303 | 22,303 | 22,303 |
| Software | 222,266 | 304,456 | 425,871 | 426,369 | 426,369 | 426,369 |
| Hardware/Equipment | 1,189 | 875 | 2,550 | 2,627 | 2,627 | 2,627 |
| **SUPPLIES** | **687,097** | **915,584** | **1,111,671** | **1,068,597** | **1,068,597** | **1,068,597** |
| Equipment - Replacement | - | 6,181 | - | - | - | - |
| **CAPITAL OUTLAY** | **-** | **6,181** | **-** | **-** | | |
| Dues/Fees/Memberships | 6,062 | 10,771 | 6,425 | 6,564 | 6,564 | 6,564 |
| **OTHER OBJECTS** | **6,062** | **10,771** | **6,425** | **6,564** | **6,564** | **6,564** |
| Other Transfer | - | - | - | - | - | - |
| **PRIMARY PROGRAMS (K-3)** | **33,431,512** | **34,155,030** | **34,361,586** | **30,799,396** | **30,799,396** | **30,799,396** |

# General Fund - 1111 Elementary Programs (K-5 Beginning 2023-24)

## 1111 Primary Programs (K-5) Continued




In FY23-24, function 1111 will serve approximately 5,328 students across 14 Elementary Schools and one school of choice after the transfer of 645 sixth graders to middle school. In FY23-24 the budget is $30.79M is -$3.5M or -10.37% lower than FY22-23. Staffing across all funds is 307.91 FTE, -52.3 FTE less than the FY22-23 amended budget. This is due to the transfser of 24 FTE of sixth grade teachers to the Middle Schools with the transfer of sixth grade students to middle school and a reduction of 28.3 FTE. The 28.3 FTE reduction includes an additional 1.0 FTE for the consolidation of Innovation Academy and Online School, -1.0 FTE transfer to title funds, -9.5 core elementary certificated, -3.8 FTE elective elementary certificated, and -15.0 FTE ESS (reduction of hours). In addition to this change, there was an increase of 6.0 FTE from ESSER funds to the General Fund, which nets to a 0 FTE change across all funds. The -$3.5M total change is due to the shift of approximately -$4.8M from the above staffing changes, and is offset by an increase in salaries and benefits of $0.6M for COLA, $0.155 for steps and an increase of $0.558M for the addition 6.0 FTE from ESSER.

The software budget includes $125K for i-Ready assessment and instructional materials.

Targeted staffing ranges by grade for FY23-24 are as follows: Kindergarten: 18-22, 1st grade: 20-22, 2nd grade: 22-26, 3rd grade: 24-26, 4th grade: 26-28 and 5th grade 26-29.

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

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

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

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

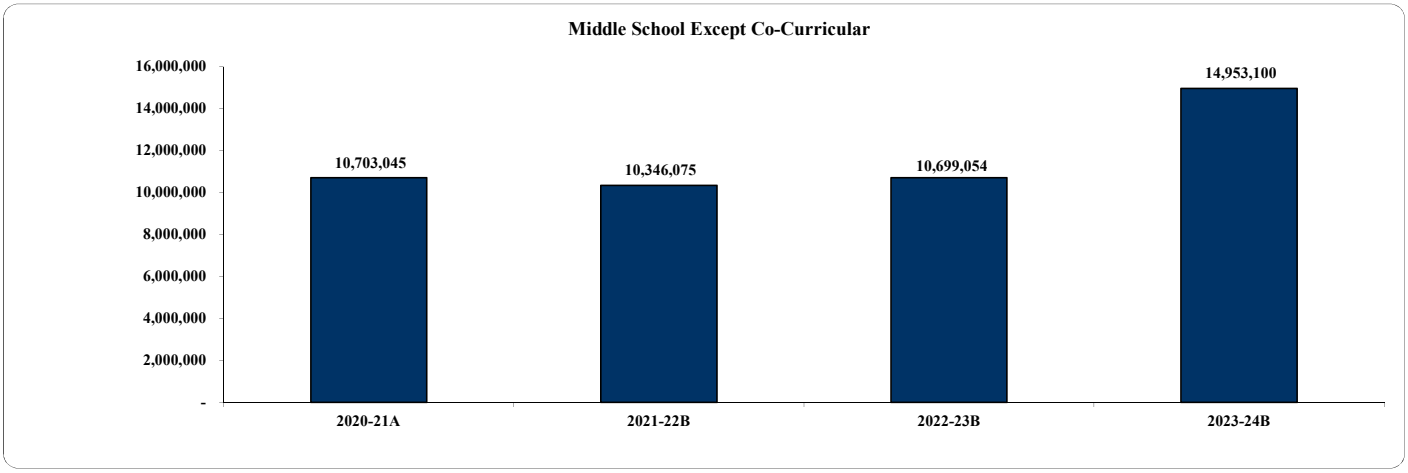
**All Students Grades 6-8 Beginning 2023-24**

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 5,779,087 | 5,458,154 | 5,633,452 | 7,891,988 | 7,891,988 | 7,891,988 |
| Classified | 361,523 | 295,518 | 370,675 | 480,322 | 480,322 | 480,322 |
| Licensed Substitutes | - | - | - | - | - | - |
| Classified Substitutes | - | - | - | - | - | - |
| Licensed Temporary | 22,029 | 7,926 | 35,698 | 109,659 | 109,659 | 109,659 |
| Classified Temporary | 2,655 | 10,444 | 12,719 | 12,719 | 12,719 | 12,719 |
| Classified Overtime | 12,468 | 23,514 | 12,568 | 12,568 | 12,568 | 12,568 |
| Extra Duty Compensation | 101,165 | 120,480 | 180,090 | 219,312 | 219,312 | 219,312 |
| Insurance Opt Out | 13,800 | 13,600 | 15,249 | 15,249 | 15,249 | 15,249 |
| Staff Appreciation Stipend | | 104,875 | - | - | - | - |
| **SALARIES & WAGES** | **6,292,727** | **6,034,512** | **6,260,451** | **8,741,817** | **8,741,817** | **8,741,817** |
| PERS | 2,118,091 | 1,840,112 | 1,837,121 | 2,636,825 | 2,636,825 | 2,636,825 |
| Social Security | 379,972 | 364,325 | 379,944 | 553,094 | 553,094 | 553,094 |
| Medicare | 88,864 | 85,205 | 96,452 | 129,353 | 129,353 | 129,353 |
| Workers Compensation | 25,692 | 23,311 | 30,100 | 41,214 | 41,214 | 41,214 |
| Unemployment | 6,295 | 6,798 | 6,515 | 8,921 | 8,921 | 8,921 |
| Health Insurance | 1,300,125 | 1,262,457 | 1,283,311 | 1,822,055 | 1,822,055 | 1,822,055 |
| Life Insurance | 1,302 | 1,142 | 1,360 | 2,829 | 2,829 | 2,829 |
| TSA Exec ER Paid | 42,499 | 83,640 | 108,270 | 153,740 | 153,740 | 153,740 |
| Long Term Disability | 19,961 | 16,392 | 38,168 | 65,530 | 65,530 | 65,530 |
| FSA/HSA | 36,696 | 38,425 | 34,400 | 48,000 | 48,000 | 48,000 |
| TSA Classified ER Paid Health Insurance Option | 7,663 | 5,323 | 11,400 | 30,115 | 30,115 | 30,115 |
| **BENEFITS** | **4,027,160** | **3,727,131** | **3,827,041** | **5,491,676** | **5,491,676** | **5,491,676** |
| Instr'l Program Improvement Svcs | - | - | - | - | - | - |
| Professional Growth | - | 1,585 | 20,000 | 35,000 | 35,000 | 35,000 |
| Professional Instr. Services | - | 6,032 | 15,000 | - | - | - |
| Repair/Maintenance | 7,331 | 4,538 | 10,000 | 10,000 | 10,000 | 10,000 |
| Pupil Transportation | - | 628 | 2,500 | 2,530 | 2,530 | 2,530 |
| Pupil Transportation OTHTS | - | 88 | - | - | - | - |
| Travel - In District | 928 | 133 | 4,500 | 4,500 | 4,500 | 4,500 |
| Travel - Out of District | 18,199 | 7,012 | 2,000 | 2,660 | 2,660 | 2,660 |
| Tuition | 150 | - | - | - | - | - |
| Professional Services | 610 | 3,026 | 9,000 | 18,720 | 18,720 | 18,720 |
| Other Licensed Subs | 121,101 | 195,202 | 193,954 | 148,954 | 148,954 | 148,954 |
| Other Classified Subs | 34,696 | 59,896 | 2,600 | 65,100 | 65,100 | 65,100 |
| **PURCHASED SERVICES** | **183,103** | **278,151** | **259,554** | **287,464** | **287,464** | **287,464** |
| Supplies and Materials | 144,498 | 138,180 | 150,008 | 222,243 | 222,243 | 217,243 |
| Textbooks | 435 | - | 1,500 | 6,500 | 6,500 | 6,500 |
| Non-Consumables | 8,894 | 1,371 | 4,000 | 4,105 | 4,105 | 4,105 |
| Software | 41,595 | 156,065 | 190,500 | 192,115 | 192,115 | 197,115 |
| Hardware /Equipment | - | - | 4,000 | 4,120 | 4,120 | 4,120 |
| **SUPPLIES** | **195,431** | **295,615** | **350,008** | **429,083** | **429,083** | **429,083** |
| Equipment - New | 2,843 | - | - | - | - | - |
| **CAPITAL OUTLAY** | **2,843** | **-** | **-** | **-** | | **-** |
| Dues/Fees/Memberships | 1,781 | 10,666 | 2,000 | 3,060 | 3,060 | 3,060 |
| **OTHER OBJECTS** | **1,781** | **10,666** | **2,000** | **3,060** | **3,060** | **3,060** |
| Other Transfers | - | - | - | - | | |
| **MIDDLE SCHOOL-EXCEPT CO-CURR.** | **10,703,045** | **10,346,075** | **10,699,054** | **14,953,100** | **14,953,100** | **14,953,100** |

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

**All Students Grades 6-8 Beginning 2023-24**

**1121 Middle School**
**Except Co-Curricular Continued**



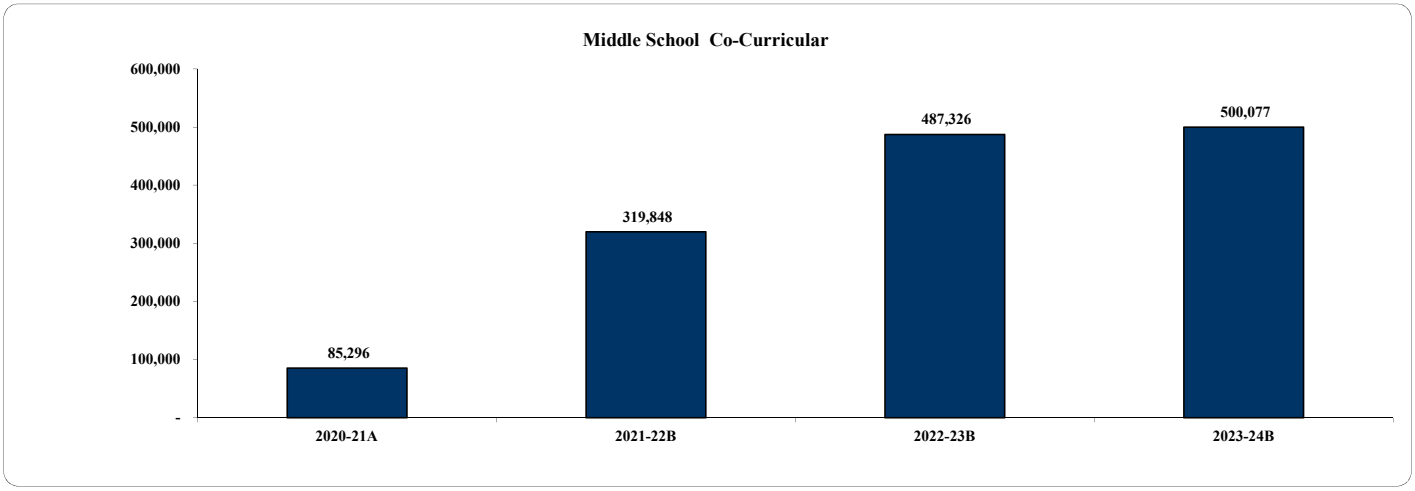

In FY23-24, function 1121 will serve approximately 2,541 middle school students, grades six through eight, at three school locations after the transfer of 645 from Elementary Schools.

The FY23-24 Budget is $14.9M, up $4.2M and 39.7% over the FY22-23 Budget. The total increase of the staffing changes is roughly $3.5M, steps and COLA increases total approximately $0.45M. $2.5M of this increase is due to 24.0 FTE being moved from 1111, Elementary School, for all sixth grade students being moved from elementary schools to middle school. There is an overall increase in staffing of 33.0 FTE, made up of the following across all funds: 24.0 increase of FTE moving from 1111 to 1121 with all six graders moving to middle school, 5.0 FTE for the transfer of FTE from online school to Innovation Learning, and a 4.0 FTE increase for OMS.

The FY23-24 school year targeted student to licensed staff ratio is 1 to 23. Total FTE across all funds for FY23-24 is 131.98 FTE, which is 33.0 FTE higher than FY22-23 due largely to the transfer of sixth grade to middle school.

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

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Classified Overtime | - | 3,680 | - | - | - | - |
| Extra Duty Compensation | 62,519 | 230,133 | 310,853 | 343,894 | 343,894 | 343,894 |
| Insurance Opt Out | - | 300 | - | - | - | - |
| **SALARIES & WAGES** | **62,519** | **234,112** | **310,853** | **343,894** | **343,894** | **343,894** |
| PERS | 16,975 | 57,264 | 81,490 | 91,698 | 91,698 | 91,698 |
| Social Security | 3,784 | 14,272 | 20,369 | 20,248 | 20,248 | 20,248 |
| Medicare | 885 | 3,338 | 4,764 | 4,735 | 4,735 | 4,735 |
| Workers Compensation | 140 | 940 | 1,518 | 1,509 | 1,509 | 1,509 |
| Unemployment | 63 | 234 | 329 | 327 | 327 | 327 |
| Health Insurance | - | 3,629 | - | - | - | - |
| Life Insurance | - | 5 | 317 | 400 | 400 | 400 |
| TSA Exec ER Paid | 180 | 1,150 | - | 12,700 | 12,700 | 12,700 |
| Long Term Disability | - | - | - | 5,080 | 5,080 | 5,080 |
| FSA/HSA | - | 905 | - | - | - | - |
| TSA Classified ER Paid Health Insurance Option | 37 | 312 | - | 1,800 | 1,800 | 1,800 |
| **BENEFITS** | **22,065** | **82,048** | **108,787** | **138,497** | **138,497** | **138,497** |
| Other Licensed Subs | 475 | 3,073 | 17,685 | 17,685 | 17,685 | 17,685 |
| Other Classified Subs | 238 | 615 | - | - | - | - |
| **PURCHASED SERVICES** | **713** | **3,687** | **17,685** | **17,685** | **17,685** | **17,685** |
| Supplies and Materials | - | - | 50,000 | - | - | - |
| **SUPPLIES** | **-** | **-** | **50,000** | **-** | **-** | **-** |
| **OTHER OBJECTS** | **-** | **-** | **-** | **-** | **-** | **-** |
| **MIDDLE SCHOOL - CO-CURRICULAR** | **85,296** | **319,848** | **487,326** | **500,077** | **500,077** | **500,077** |




Function 1122 represents expenditures for stipends for middle school sports programs. Stipends for the FY23-24 Budget is slightly higher to align with the actual spending of Extra Duty Compensation.

# Notes Page

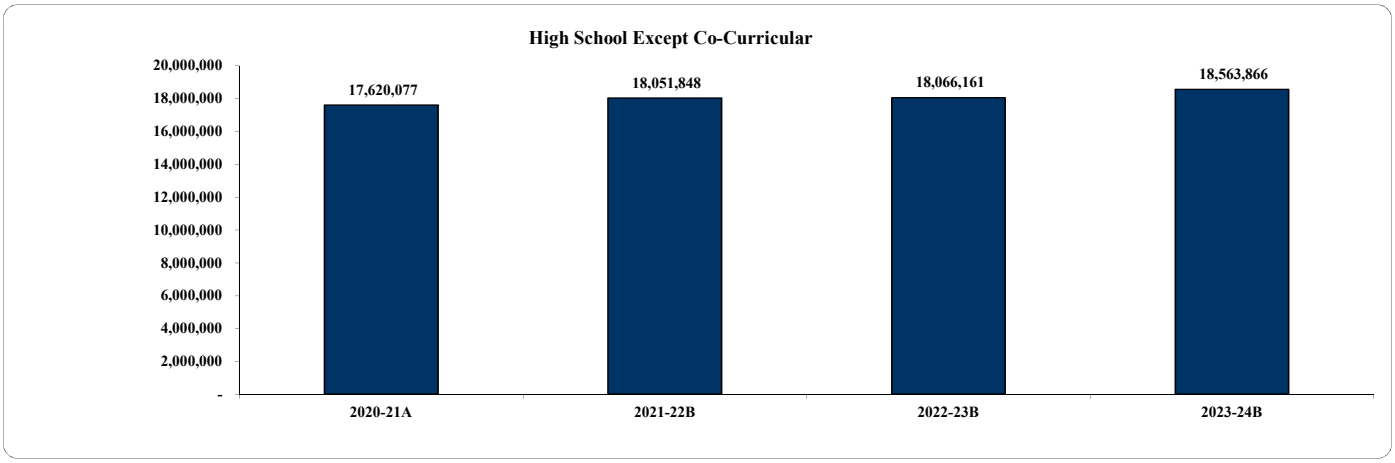


# General Fund Detail Budget - 1131 High School (Except Co-Curricular)

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 9,165,391 | 9,096,550 | 9,404,875 | 9,588,613 | 9,588,613 | 9,588,613 |
| Classified | 523,246 | 460,711 | 510,160 | 606,968 | 606,968 | 606,968 |
| Administrators Salaries | - | - | 1,855 | - | - | - |
| Licensed Substitutes | 268 | 255,214 | 11,000 | 11,000 | 11,000 | 11,000 |
| Licensed Temporary | 68,006 | 38,874 | 88,369 | 105,398 | 105,398 | 105,398 |
| Classified Temporary | 49,276 | 23,657 | 33,720 | 33,720 | 33,720 | 33,720 |
| Classified Overtime | 5,975 | 23,149 | 18,697 | 18,697 | 18,697 | 18,697 |
| Extra Duty Compensation | 237,866 | 203,049 | 270,639 | 297,657 | 297,657 | 297,657 |
| Insurance Opt Out | 28,766 | 16,174 | 29,454 | 29,454 | 29,454 | 29,454 |
| Staff Appreciation Stipend | | 187,620 | - | - | - | - |
| **SALARIES & WAGES** | **10,078,794** | **10,304,996** | **10,368,769** | **10,691,506** | **10,691,506** | **10,691,506** |
| PERS | 3,446,870 | 3,137,308 | 3,063,593 | 3,165,111 | 3,165,111 | 3,165,111 |
| Social Security | 607,981 | 619,752 | 661,754 | 675,131 | 675,131 | 675,131 |
| Medicare | 142,189 | 144,942 | 162,950 | 157,894 | 157,894 | 157,894 |
| Workers Compensation | 41,309 | 35,459 | 53,290 | 50,308 | 50,308 | 50,308 |
| Unemployment | 10,078 | 11,572 | 11,535 | 10,889 | 10,889 | 10,889 |
| Health Insurance | 2,111,733 | 2,247,407 | 2,257,151 | 2,388,971 | 2,388,971 | 2,388,971 |
| Life Insurance | 2,078 | 1,944 | 2,336 | 3,188 | 3,188 | 3,188 |
| TSA Exec ER Paid | 59,855 | 128,041 | 149,672 | 165,766 | 165,766 | 165,766 |
| Long Term Disability | 32,577 | 26,753 | 73,654 | 68,388 | 68,388 | 68,388 |
| FSA/HSA | 64,748 | 65,786 | 67,000 | 79,000 | 79,000 | 79,000 |
| TSA Classified ER Paid Health Insurance Option | 8,377 | 7,008 | 7,400 | 32,600 | 32,600 | 32,600 |
| **BENEFITS** | **6,527,793** | **6,425,971** | **6,510,335** | **6,797,246** | **6,797,246** | **6,797,246** |
| Professional Growth | 7,451 | 11,847 | 10,500 | 12,090 | 12,090 | 12,090 |
| Professional Instr. Services | 8,250 | 17,185 | - | - | - | - |
| Cleaning Services | 3,887 | - | 3,500 | 3,605 | 3,605 | 3,605 |
| Repair and Maintenance | 6,284 | 6,013 | 8,000 | 8,000 | 8,000 | 8,000 |
| Pupil Transportation | 6,990 | 4,661 | 7,500 | 7,725 | 7,725 | 7,725 |
| Pupil Transportation OTHTS | 158 | 2,194 | 5,000 | 5,120 | 5,120 | 5,120 |
| Travel - In District | 169 | 296 | 3,300 | 3,378 | 3,378 | 3,378 |
| Travel - Out of District | 1,166 | 16,368 | 24,500 | 26,875 | 26,875 | 26,875 |
| Postage | - | - | 1,500 | 4,635 | 4,635 | 4,635 |
| Tuition | 4,737 | 4,309 | 50,000 | 50,000 | 50,000 | 50,000 |
| Professional Services - Other | 6,129 | 1,913 | 4,000 | 4,060 | 4,060 | 4,060 |
| Other Licensed Subs | 170,582 | 334,600 | 323,558 | 333,558 | 333,558 | 333,558 |
| Other Classified Subs | 95,620 | 174,332 | 104,151 | 79,151 | 79,151 | 79,151 |
| **PURCHASED SERVICES** | **311,424** | **573,718** | **545,508** | **538,196** | **538,196** | **538,196** |
| Supplies and Materials | 428,459 | 418,659 | 338,099 | 365,053 | 365,053 | 365,053 |
| Textbooks | 15,581 | 22,578 | 67,300 | 25,134 | 25,134 | 25,134 |
| Library Books | 786 | 720 | 750 | 3,863 | 3,863 | 3,863 |
| Periodicals | - | - | 100 | 103 | 103 | 103 |
| Non-Consumables | 12,303 | 157,517 | 19,000 | 22,600 | 22,600 | 22,600 |
| Software | 164,162 | 111,145 | 176,000 | 76,180 | 76,180 | 76,180 |
| Hardware/Equipment | 68,837 | 11,429 | 34,000 | 39,655 | 39,655 | 39,655 |
| **SUPPLIES** | **690,128** | **722,047** | **635,249** | **532,587** | **532,587** | **532,587** |
| Equipment - New | - | 12,400 | - | - | - | - |
| Equipment - Replacement | 95 | - | - | - | - | - |
| **CAPITAL OUTLAY** | **95** | **12,400** | **-** | **-** | | **-** |
| Dues/Fees/Memberships | 11,844 | 12,717 | 6,300 | 4,330 | 4,330 | 4,330 |
| **OTHER OBJECTS** | **11,844** | **12,717** | **6,300** | **4,330** | **4,330** | **4,330** |
| **HIGH SCHOOL-EXCEPT CO-CURR** | **17,620,077** | **18,051,848** | **18,066,161** | **18,563,866** | **18,563,866** | **18,563,866** |

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

**1131 High School**
**Except Co-Curricular Continued**




Function 1131 serves approximately 3,897 high school students across three locations.

Expenditures in the FY23-24 Budget are $18.5M, which is $0.497 million (2.75%) higher than the FY22-23 Budget. This is largely due to a $729K increase from the transfer of 7.0 FTE from the consolidation of Innovation Academy and Medford Online Academy, $41K from the transfer of 1.0 FTE from ESSER funding, and the reduction of 10.0 certificated FTE, totaling -$795K. steps and COLA have a combined total of $500K. Total staffing across all funds for FY22-23 is 168.19, which is down 3.0 FTE.

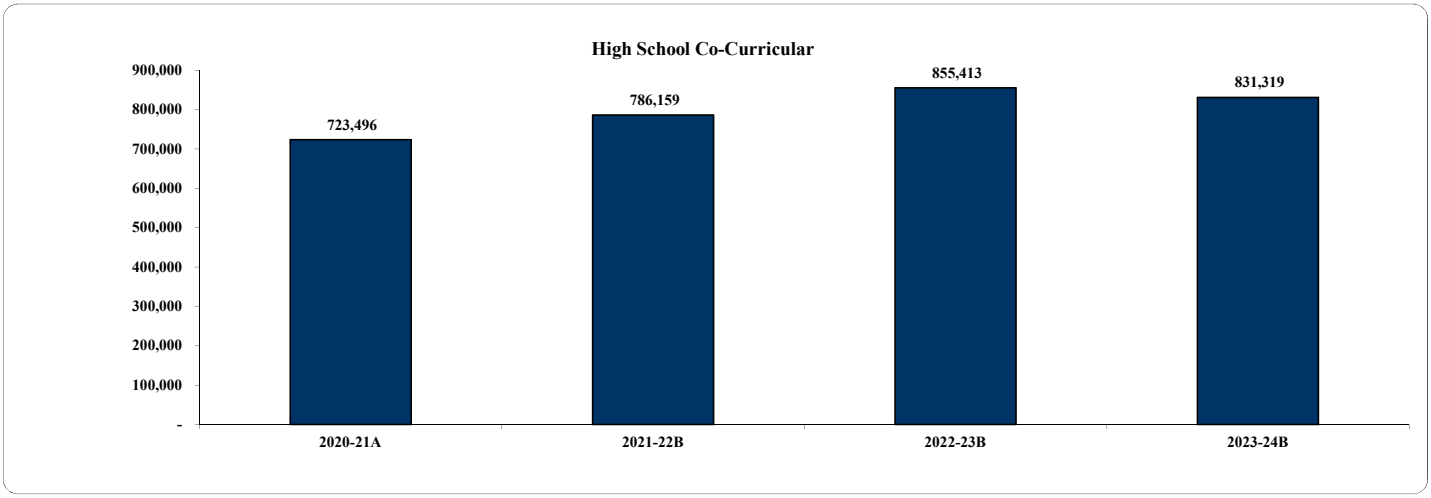
This function includes discretionary funds at each high school, which is determined and approved by the principal at each school. It also houses several software applications that are used by the students such as Flipgrid and Padlet (digital recording software), Kami (a program that allows students to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

The targeted licensed staff ratio to students is 1 to 27. This ratio includes General Fund programs of Math, English, Science, Social Science, CTE, PE, Arts, Library, ESS, and excludes SpEd and ELL.

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

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

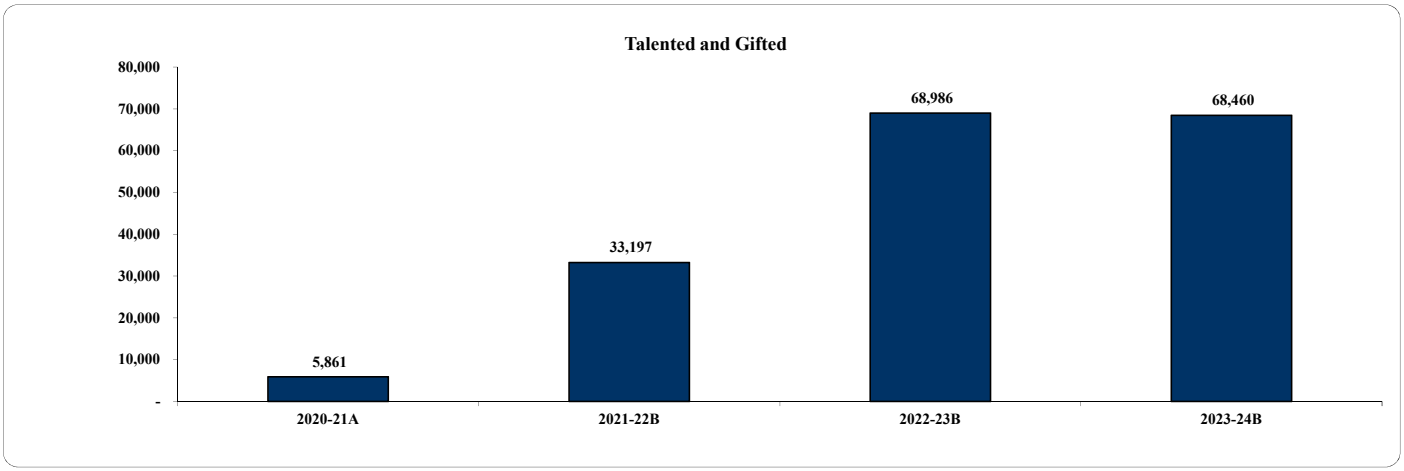
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Classified Temporary | - | 402 | - | - | - | - |
| Classified Overtime | 7,697 | 8,234 | - | - | - | - |
| Extra Duty Compensation | 573,616 | 623,882 | 635,275 | 631,962 | 631,962 | 631,962 |
| **SALARIES & WAGES** | **581,313** | **630,559** | **635,275** | **631,962** | **631,962** | **631,962** |
| PERS | 94,358 | 95,861 | 150,735 | 135,752 | 135,752 | 135,752 |
| Social Security | 35,739 | 38,557 | 39,387 | 28,332 | 28,332 | 28,332 |
| Medicare | 8,358 | 9,017 | 9,211 | 6,626 | 6,626 | 6,626 |
| Workers Compensation | 2,006 | 2,529 | 2,404 | 2,920 | 2,920 | 2,920 |
| Unemployment | 582 | 635 | 520 | 632 | 632 | 632 |
| Health Insurance | 85 | 6,486 | - | - | - | - |
| Life Insurance | 5 | 6 | 331 | 469 | 469 | 469 |
| TSA Exec ER Paid | 938 | 2,025 | 9,050 | 10,000 | 10,000 | 10,000 |
| Long Term Disability | - | - | - | 5,227 | 5,227 | 5,227 |
| FSA/HSA | - | 157 | 8,500 | 5,000 | 5,000 | 5,000 |
| TSA Classified ER Paid Health Insurance Option | 111 | 327 | - | 4,400 | 4,400 | 4,400 |
| **BENEFITS** | **142,183** | **155,601** | **220,138** | **199,357** | **199,357** | **199,357** |
| **HIGH SCHOOL-CO-CURRICULAR** | **723,496** | **786,159** | **855,413** | **831,319** | **831,319** | **831,319** |




Function 1132 co-curricular function maintains all positions and stipends for coaches for baseball, basketball, football, volleyball, golf, wrestling, softball, swimming, cross country, soccer, and track. The FY23-24 budget reflects expenditures for stipends for high school sports programs, which is slightly lower than the FY22-23 budget but better aligns with actual spending. Athletic expenses outside of these coaching stipend costs are identified in the Special Revenue Secondary Athletics Fund, found on p. 116 of this document.

# General Fund Detail Budget - 1210 Talented and Gifted

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed Temporary | 342 | 5,940 | 10,587 | 10,587 | 10,587 | 10,587 |
| Classified Overtime | 17 | - | - | - | - | - |
| **SALARIES & WAGES** | **359** | **5,940** | **10,587** | **10,587** | **10,587** | **10,587** |
| PERS | 22 | 1,807 | 1,306 | 1,525 | 1,525 | 1,525 |
| Social Security | 21 | 359 | 698 | 698 | 698 | 698 |
| Medicare | 5 | 84 | 163 | 163 | 163 | 163 |
| Workers Compensation | 5 | 8 | 52 | 52 | 52 | 52 |
| Unemployment | 0 | 6 | 11 | 11 | 11 | 11 |
| Health Insurance | 895 | - | - | - | - | - |
| Life Insurance | 2 | - | - | - | - | - |
| TSA Exec ER Paid | 2 | 65 | - | - | - | - |
| Long Term Disability | 60 | 49 | - | - | - | - |
| FSA/HSA | 201 | - | - | - | - | - |
| **BENEFITS** | **879** | **2,378** | **2,230** | **2,449** | **2,449** | **2,449** |
| Professional Growth | - | 537 | 500 | 500 | 500 | 500 |
| Other Licensed Subs | - | - | 669 | 669 | 669 | 669 |
| **PURCHASED SERVICES** | **-** | **537** | **1,169** | **1,169** | **1,169** | **1,169** |
| Supplies and Materials | 3,123 | 1,652 | 7,500 | 6,695 | 6,695 | 6,695 |
| Textbooks | - | 268 | 500 | 500 | 500 | 500 |
| Non-Consumables | - | 572 | 5,000 | 5,000 | 5,000 | 5,000 |
| Software | - | 17,471 | 30,000 | 30,000 | 30,000 | 30,000 |
| **SUPPLIES** | **3,123** | **19,963** | **43,000** | **42,195** | **42,195** | **42,195** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | | | **-** |
| Dues/Fees/Memberships | 1,500 | 4,380 | 12,000 | 12,060 | 12,060 | 12,060 |
| **OTHER OBJECTS** | **1,500** | **4,380** | **12,000** | **12,060** | **12,060** | **12,060** |
| **TALENTED AND GIFTED** | **5,861** | **33,197** | **68,986** | **68,460** | **68,460** | **68,460** |




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

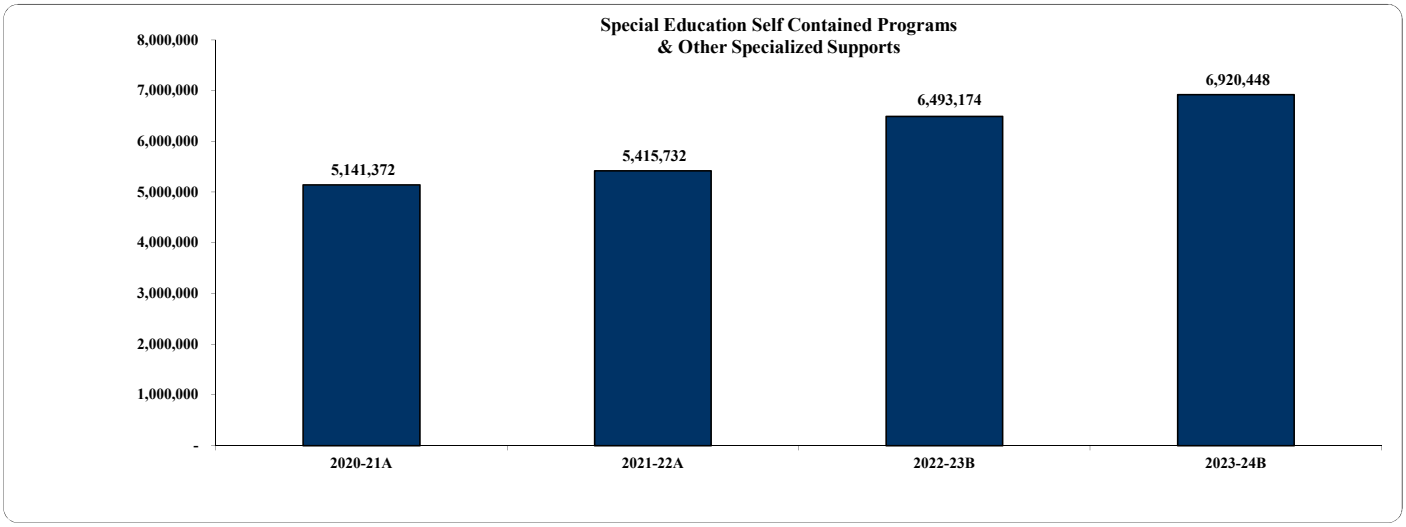
The $12k in Dues/Fees is for Project-Based Learning (PBL) and memberships for TAG organizations.

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

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 1,495,195 | 1,463,261 | 1,642,658 | 1,655,459 | 1,655,459 | 1,655,459 |
| Classified | 1,389,184 | 1,574,053 | 2,106,187 | 2,247,815 | 2,247,815 | 2,247,815 |
| Licensed Temporary | 7,389 | 2,340 | 4,322 | 4,322 | 4,322 | 4,322 |
| Classified Temporary | 1,672 | 4,923 | 407 | 407 | 407 | 407 |
| Classified Overtime | 14,694 | 13,039 | 15,360 | 15,360 | 15,360 | 15,360 |
| Extra Duty Compensation | 69,388 | 27,870 | 54,734 | 50,513 | 50,513 | 50,513 |
| Insurance Opt Out | 17,903 | 12,148 | 8,447 | 8,447 | 8,447 | 8,447 |
| Staff Appreciation Stipend | | 116,125 | - | - | - | - |
| **SALARIES & WAGES** | **2,995,425** | **3,213,759** | **3,832,116** | **3,982,323** | **3,982,323** | **3,982,323** |
| PERS | 901,283 | 830,730 | 1,077,351 | 1,194,081 | 1,194,081 | 1,194,081 |
| Social Security | 180,285 | 192,896 | 242,809 | 252,357 | 252,357 | 252,357 |
| Medicare | 42,163 | 45,113 | 56,786 | 59,019 | 59,019 | 59,019 |
| Workers Compensation | 15,881 | 15,820 | 17,023 | 18,805 | 18,805 | 18,805 |
| Unemployment | 2,996 | 3,216 | 3,685 | 4,070 | 4,070 | 4,070 |
| Health Insurance | 865,283 | 942,008 | 986,296 | 1,133,111 | 1,133,111 | 1,133,111 |
| Life Insurance | 948 | 943 | 1,366 | 1,877 | 1,877 | 1,877 |
| TSA Exec ER Paid | 43,740 | 66,078 | 73,431 | 83,328 | 83,328 | 83,328 |
| Long Term Disability | 8,281 | 6,801 | 7,152 | 5,620 | 5,620 | 5,620 |
| FSA/HSA | 32,000 | 33,390 | 46,560 | 41,600 | 41,600 | 41,600 |
| TSA Classified ER Paid Health Insurance Option | 16,659 | 13,134 | 17,203 | 12,501 | 12,501 | 12,501 |
| **BENEFITS** | **2,109,520** | **2,150,130** | **2,529,660** | **2,806,368** | **2,806,368** | **2,806,368** |
| Rental | - | 928 | 50 | 50 | 50 | 50 |
| Travel - In District | 639 | 1,143 | 1,400 | 1,400 | 1,400 | 1,400 |
| Other Licensed Subs | 5,344 | 29,571 | 42,993 | 42,993 | 42,993 | 42,993 |
| Other Classified Subs | 5,845 | 10,272 | 64,955 | 64,955 | 64,955 | 64,955 |
| **PURCHASED SERVICES** | **11,828** | **41,914** | **109,398** | **109,398** | **109,398** | **109,398** |
| Supplies and Materials | 9,366 | 9,781 | 12,000 | 12,360 | 12,360 | 12,360 |
| Non-Consumables | 50 | - | - | - | - | - |
| Software | 15,184 | 148 | 10,000 | 10,000 | 10,000 | 10,000 |
| Hardware Under $5000 | - | - | - | - | - | - |
| **SUPPLIES** | **24,599** | **9,929** | **22,000** | **22,360** | **22,360** | **22,360** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | | | **-** |
| **OTHER OBJECTS** | **-** | **-** | **-** | | | **-** |
| **SPECIAL EDUCATION** | **5,141,372** | **5,415,732** | **6,493,174** | **6,920,448** | **6,920,448** | **6,920,448** |

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

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

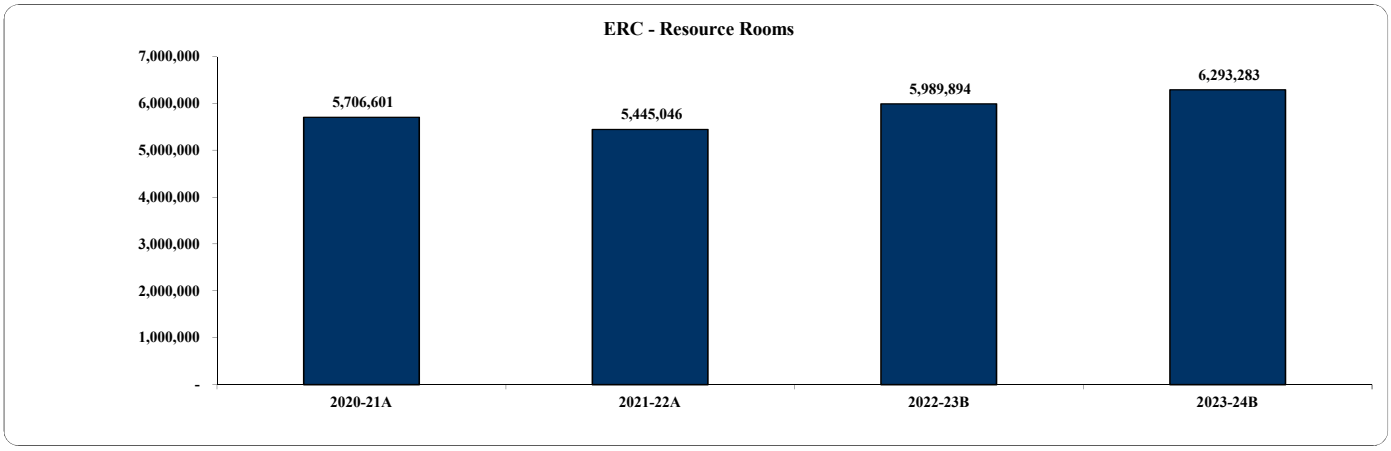



Function 1220-1240 provides funding for direct program support and instruction for approximately 376 students in FY22-23 at twelve school sites. The $10k for software is for Everyday Speech, Unique, and N2You. For a comprehensive picture of the changes to consolidated Special Education spending and staffing across all functions and funds, see the year-over-year SpEd budget comparison on pp. 31 and 32.

The FY23-24 Budget is funded at $6.9M, which is a $0.427M (6.58%) increase from the FY22-23 Budget. This is mainly due to contractual steps and COLA increases. Staffing for the FY23-24 Budget for these functions across all funds is 103.4 FTE, which is flat to the prior year amended FTE.

# General Fund Detail Budget - 1250 ERC - Resource Rooms

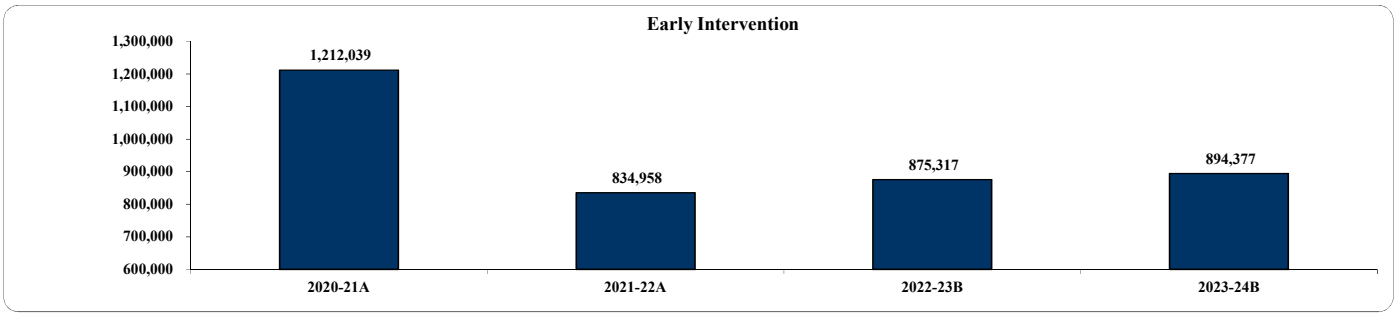
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 2,191,312 | 1,925,160 | 2,220,793 | 2,259,940 | 2,259,940 | 2,259,940 |
| Classified | 1,016,441 | 1,090,331 | 1,198,848 | 1,217,217 | 1,217,217 | 1,217,217 |
| Classified Substitutes | 21,873 | 57 | - | - | - | - |
| Licensed Temporary | 13,362 | 12,267 | 10,400 | 10,400 | 10,400 | 10,400 |
| Classified Temporary | 12,316 | 10,467 | 3,658 | 3,658 | 3,658 | 3,658 |
| Classified Overtime | 13,162 | 20,482 | 12,767 | 12,767 | 12,767 | 12,767 |
| Extra Duty Compensation | 110,313 | 38,393 | 107,730 | 110,128 | 110,128 | 110,128 |
| Insurance Opt Out | 18,338 | 11,521 | 10,803 | 10,803 | 10,803 | 10,803 |
| Staff Appreciation Stipend | | 112,750 | - | - | - | - |
| **SALARIES & WAGES** | **3,397,116** | **3,221,427** | **3,564,998** | **3,624,913** | **3,624,913** | **3,624,913** |
| PERS | 1,070,424 | 867,818 | 975,825 | 1,082,786 | 1,082,786 | 1,082,786 |
| Social Security | 205,005 | 193,708 | 226,494 | 228,093 | 228,093 | 228,093 |
| Medicare | 47,881 | 45,303 | 52,970 | 53,344 | 53,344 | 53,344 |
| Workers Compensation | 16,230 | 16,451 | 17,365 | 16,997 | 16,997 | 16,997 |
| Unemployment | 3,398 | 3,228 | 3,759 | 3,679 | 3,679 | 3,679 |
| Health Insurance | 790,965 | 880,037 | 929,136 | 1,045,865 | 1,045,865 | 1,045,865 |
| Life Insurance | 979 | 880 | 1,564 | 1,960 | 1,960 | 1,960 |
| TSA Exec ER Paid | 44,213 | 58,991 | 86,021 | 102,785 | 102,785 | 102,785 |
| Long Term Disability | 8,526 | 7,002 | 6,937 | 4,414 | 4,414 | 4,414 |
| FSA/HSA | 31,736 | 33,144 | 42,840 | 51,200 | 51,200 | 51,200 |
| TSA Classified ER Paid Health Insurance Option | 15,979 | 13,673 | 17,485 | 12,450 | 12,450 | 12,450 |
| **BENEFITS** | **2,235,336** | **2,120,234** | **2,360,396** | **2,603,570** | **2,603,570** | **2,603,570** |
| Professional Instr. Services | - | 19,150 | - | - | - | - |
| Travel - In District | 177 | 421 | 500 | 500 | 500 | 500 |
| Other Licensed Subs | 8,331 | 18,314 | 26,000 | 26,000 | 26,000 | 26,000 |
| Other Classified Subs | 3,532 | 3,169 | 28,000 | 28,000 | 28,000 | 28,000 |
| **PURCHASED SERVICES** | **12,039** | **41,053** | **54,500** | **54,500** | **54,500** | **54,500** |
| Supplies and Materials | 18,935 | 9,446 | 10,000 | 10,300 | 10,300 | 10,300 |
| Textbooks | 594 | - | - | - | - | - |
| Periodicals | 104 | - | - | - | - | - |
| Non-Consumables | 1,996 | - | - | - | - | - |
| Software | 40,479 | 52,885 | - | - | - | - |
| **SUPPLIES** | **62,109** | **62,331** | **10,000** | **10,300** | **10,300** | **10,300** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | | | **-** |
| **OTHER OBJECTS** | **-** | **-** | **-** | | | **-** |
| **ERC / RESOURCE ROOMS** | **5,706,601** | **5,445,046** | **5,989,894** | **6,293,283** | **6,293,283** | **6,293,283** |




Function 1250 provides special education services to approximately 1,516 students in FY22-23 across the District. The FY23-24 Budget of nearly $6.3M is $0.3K higher than the FY22-23 Budget. This is mainly due to contractual steps and COLA increases. Staffing across all funds for FY23-24 is 91.07 FTE, which is 0.88 FTE higher than the FY22-23 Amended FTE due to a transfer to this function in the Innovation Academy and Medford Online School consolidation process.

# General Fund Detail Budget - 1260/ 1261 Early Intervening

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 474,409 | 217,505 | 242,045 | 245,339 | 245,339 | 245,339 |
| Classified | 169,567 | 124,609 | 117,093 | 115,362 | 115,362 | 115,362 |
| Licensed Temporary | 1,578 | 27 | - | - | - | - |
| Classified Temporary | 284 | 2,907 | 22,000 | 22,000 | 22,000 | 22,000 |
| Classified Overtime | 2,855 | 1,063 | - | - | - | - |
| Extra Duty Compensation | 14,539 | 1,611 | 12,000 | 11,982 | 11,982 | 11,982 |
| Insurance Opt Out | 8,575 | 325 | 7,438 | 7,438 | 7,438 | 7,438 |
| Staff Appreciation Stipend | | 17,625 | - | - | - | - |
| **SALARIES & WAGES** | **671,807** | **365,671** | **400,576** | **402,121** | **402,121** | **402,121** |
| PERS | 223,600 | 100,956 | 104,613 | 130,741 | 130,741 | 130,741 |
| Social Security | 40,664 | 21,653 | 24,836 | 24,312 | 24,312 | 24,312 |
| Medicare | 9,510 | 5,064 | 5,390 | 5,686 | 5,686 | 5,686 |
| Workers Compensation | 5,132 | 1,427 | 1,894 | 1,812 | 1,812 | 1,812 |
| Unemployment | 671 | 366 | 410 | 392 | 392 | 392 |
| Health Insurance | 124,069 | 143,065 | 124,801 | 105,709 | 105,709 | 105,709 |
| Life Insurance | 167 | 114 | 83 | 152 | 152 | 152 |
| TSA Exec ER Paid | 5,731 | 4,218 | 2,080 | 7,275 | 7,275 | 7,275 |
| Long Term Disability | 505 | 415 | 834 | 5,588 | 5,588 | 5,588 |
| FSA/HSA | 2,400 | 3,920 | 1,800 | 1,200 | 1,200 | 1,200 |
| TSA Classified ER Paid Health Insurance Option | 789 | 1,293 | 2,400 | 3,640 | 3,640 | 3,640 |
| **BENEFITS** | **413,241** | **282,491** | **269,141** | **286,506** | **286,506** | **286,506** |
| Professional Growth | - | - | 500 | 500 | 500 | 500 |
| Prof/Tech Svcs-Instr'l | - | 482 | - | - | - | - |
| Travel - In District | 27 | 123 | 100 | 100 | 100 | 100 |
| Training-In District | - | 250 | - | - | - | - |
| Professional Services | 126,324 | 181,506 | 200,000 | 200,000 | 200,000 | 200,000 |
| Other Licensed Subs | 238 | 492 | - | - | - | - |
| Other Classified Subs | | 693 | | | - | - |
| **PURCHASED SERVICES** | **126,588** | **183,545** | **200,600** | **200,600** | **200,600** | **200,600** |
| Supplies and Materials | 402 | 3,251 | 5,000 | 5,150 | 5,150 | 5,150 |
| **SUPPLIES** | **402** | **3,251** | **5,000** | **5,150** | **5,150** | **5,150** |
| **EARLY INTERVENTION** | **1,212,039** | **834,958** | **875,317** | **894,377** | **894,377** | **894,377** |



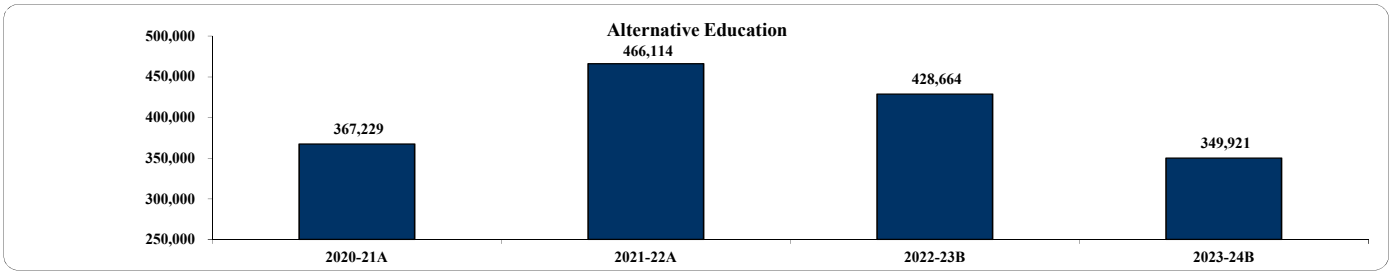

Functions 1260, Early Intervention Childhood, provides evaluation services for approximately 500 MSD early childhood students younger than five years old. This function has been contracted solely with the Douglas ESD for evaluations in the past, but some staffing was moved in-house in FY18-19. Function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

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

Across all funds, these two functions have a total of 15.88 FTE, which is flat to the current year's FTE.

# General Fund Detail Budget - 1283 Alternative Education

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 156,953 | 210,231 | 220,489 | 152,634 | 152,634 | 152,634 |
| Classified | 26,682 | 27,412 | 28,097 | 30,124 | 30,124 | 30,124 |
| Administrator Salaries | - | 15,942 | 15,062 | 16,888 | 16,888 | 16,888 |
| Classified Substitutes | - | - | - | - | - | - |
| Licensed Temporary | 21,708 | 13,688 | 20,986 | 20,986 | 20,986 | 20,986 |
| Classified Temporary | 141 | - | 415 | 415 | 415 | 415 |
| Classified Overtime | 2,035 | 291 | 338 | 338 | 338 | 338 |
| Staff Appreciation Stipend | | 5,500 | - | - | - | - |
| **SALARIES & WAGES** | **207,520** | **273,063** | **285,387** | **221,385** | **221,385** | **221,385** |
| PERS | 70,115 | 85,907 | 71,476 | 61,574 | 61,574 | 61,574 |
| Social Security | 12,401 | 16,145 | 14,938 | 13,850 | 13,850 | 13,850 |
| Medicare | 2,900 | 3,776 | 3,537 | 3,239 | 3,239 | 3,239 |
| Workers Compensation | 862 | 938 | 1,335 | 1,032 | 1,032 | 1,032 |
| Unemployment | 207 | 301 | 289 | 223 | 223 | 223 |
| Health Insurance | 51,140 | 58,850 | 41,364 | 36,696 | 36,696 | 36,696 |
| Life Insurance | 50 | 59 | 28 | 239 | 239 | 239 |
| TSA Exec ER Paid | 1,298 | 2,895 | 1,125 | 3,284 | 3,284 | 3,284 |
| Long Term Disability | 772 | 634 | 584 | 219 | 219 | 219 |
| FSA/HSA | 1,600 | - | - | - | - | - |
| TSA Classified ER Paid Health Insurance Option | 600 | 615 | 600 | - | - | - |
| **BENEFITS** | **141,946** | **170,120** | **135,277** | **120,356** | **120,356** | **120,356** |
| Other Licensed Subs | 12,697 | 6,268 | 2,000 | 2,000 | 2,000 | 2,000 |
| Other Classified Subs | 2,138 | 1,721 | - | - | - | - |
| **PURCHASED SERVICES** | **14,836** | **7,989** | **2,000** | **2,000** | **2,000** | **2,000** |
| Supplies and Materials | 2,914 | 4,099 | 6,000 | 6,180 | 6,180 | 6,180 |
| **SUPPLIES** | **2,914** | **14,839** | **6,000** | **6,180** | **6,180** | **6,180** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | | | **-** |
| Dues/Fees/Memberships | 14 | 102 | - | - | - | - |
| **OTHER OBJECTS** | **14** | **102** | **-** | **-** | **-** | **-** |
| **ALTERNATIVE EDUCATION** | **367,229** | **466,114** | **428,664** | **349,921** | **349,921** | **349,921** |



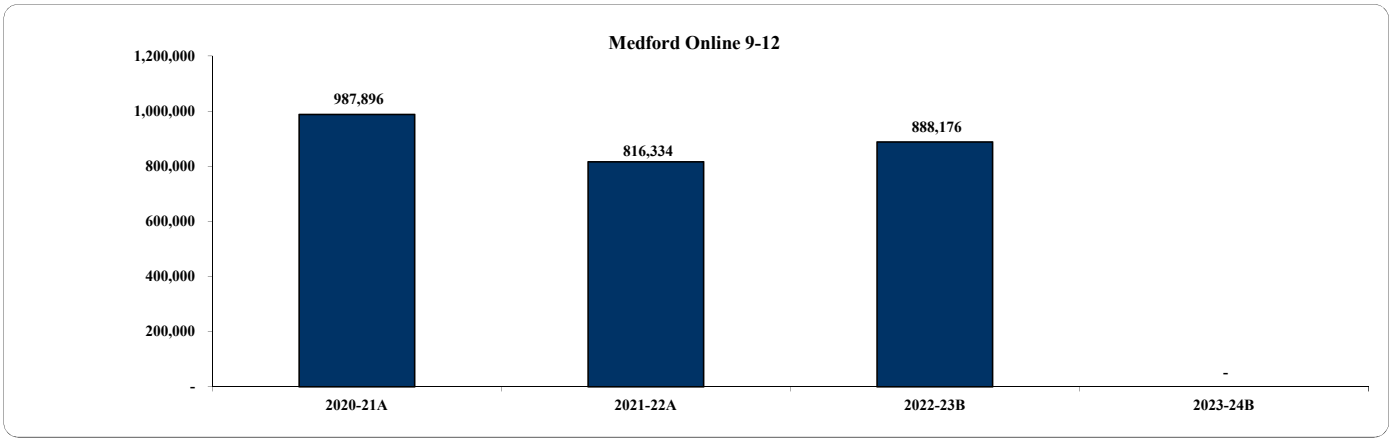

Alternative Education is the title given to programs outside of our traditional schools. The FY23-24 Budget of $0.349M is slightly lower than the FY22-23 budget. This is due to the transfer of 1.5 FTE from this function to Special Revenue Fund Title funds (function 1272, p. 110).

The District has worked with multiple alternative education programs for years and the trend is increasing for online and charter school programs. This function changed significantly in recent years from a Special Education function to Alternative Education programs and includes the Options, Options Jr., JDEP, and Medford Opportunity School (MOS). Staffing is 3.0 FTE, 1.5 FTE less than the prior year due to a transfer of FTE to Title.

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

# General Fund Detail Budget - 1285 Medford Online Program 9-12

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 359,707 | 375,132 | 432,689 | - | - | - |
| Classified | 37,497 | 30,973 | 40,304 | - | - | - |
| Licensed Temporary | 192,697 | 52,006 | 61,034 | - | - | - |
| Classified Temporary | 144 | 47 | - | - | - | - |
| Classified Overtime | 5,895 | 3,231 | - | - | - | - |
| Insurance Opt Out | 2,000 | 2,400 | - | - | - | - |
| Staff Appreciation Stipend | | 13,250 | - | - | - | - |
| **SALARIES & WAGES** | **597,941** | **477,040** | **534,026** | **-** | **-** | **-** |
| PERS | 178,272 | 148,069 | 165,267 | - | - | - |
| Social Security | 36,395 | 27,843 | 32,799 | - | - | - |
| Medicare | 8,512 | 6,512 | 7,671 | - | - | - |
| Workers Compensation | 2,568 | 1,654 | 1,651 | - | - | - |
| Unemployment | 598 | 542 | 357 | - | - | - |
| Health Insurance | 120,612 | 107,145 | 109,441 | - | - | - |
| Life Insurance | 141 | 144 | 41 | - | - | - |
| TSA Exec ER Paid | 952 | 4,132 | 600 | - | - | - |
| Long Term Disability | - | - | 1,034 | - | - | - |
| FSA/HSA | 8,600 | 3,000 | 3,600 | - | - | - |
| TSA Classified ER Paid Health Insurance Option | 600 | 600 | 600 | - | - | - |
| **BENEFITS** | **357,250** | **299,641** | **323,062** | **-** | **-** | **-** |
| Postage/Printing | 233 | - | - | - | - | - |
| Tuition | 981 | - | - | - | - | - |
| Other Licensed Subs | 18,006 | 6,724 | 7,500 | - | - | - |
| Other Classified Subs | 369 | 1,674 | 2,500 | - | - | - |
| **PURCHASED SERVICES** | **19,588** | **8,398** | **10,000** | **-** | **-** | **-** |
| Supplies and Materials | 5,521 | 28,754 | 16,088 | - | - | - |
| Textbooks | 415 | 1,963 | 2,000 | - | - | - |
| Library Books | - | 408 | 3,000 | - | - | - |
| Non-Consumables | 7,181 | - | - | - | - | - |
| **SUPPLIES** | **13,118** | **31,125** | **21,088** | **-** | **-** | **-** |
| Dues/Fees/Memberships | - | 130 | - | - | - | - |
| **OTHER OBJECTS** | **-** | **130** | **-** | | | **-** |
| **ALTERNATIVE EDUCATION** | **987,896** | **816,334** | **888,176** | **-** | **-** | **-** |

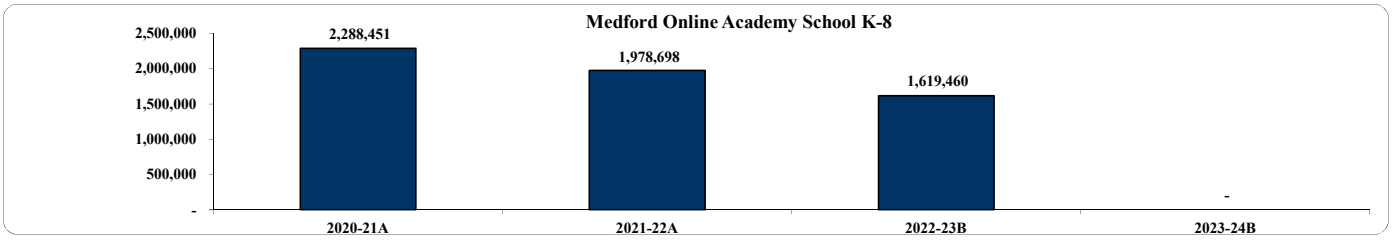



In FY23-24 the Online Program will be consolidated with Innovation Academy, which will be housed under function 1131, High School (see FTE details on pp. 19-23).

Medford Online Program was for grades 9 through 12 is open to all MSD students who are interested in a full virtual learning environment. Medford Online School grades 9-12 serves 353 students.

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

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 1,144,529 | 863,665 | 470,701 | - | - | - |
| Classified | 88,170 | 101,793 | 152,060 | - | - | - |
| Administrator Salaries | 95,533 | 122,388 | 126,984 | - | - | - |
| Licensed Temporary | 66,035 | 78,875 | 154,609 | - | - | - |
| Classified Temporary | - | 2,402 | - | - | - | - |
| Classified Overtime | 771 | 343 | - | - | - | - |
| Extra Duty Compensation | 2,369 | - | 1,280 | - | - | - |
| Insurance Opt Out | 5,900 | 2,800 | - | - | - | - |
| Staff Appreciation Stipend | | 23,125 | - | - | - | - |
| **SALARIES & WAGES** | **1,403,308** | **1,195,390** | **905,635** | **-** | **-** | **-** |
| PERS | 397,496 | 346,966 | 247,772 | - | - | - |
| Social Security | 85,365 | 72,033 | 52,740 | - | - | - |
| Medicare | 19,964 | 16,847 | 12,334 | - | - | - |
| Workers Compensation | 5,462 | 4,096 | 5,579 | - | - | - |
| Unemployment | 1,403 | 1,324 | 1,207 | - | - | - |
| Health Insurance | 302,130 | 274,223 | 208,761 | - | - | - |
| Life Insurance | 319 | 310 | 179 | - | - | - |
| TSA Exec ER Paid | 5,218 | 12,932 | 6,255 | - | - | - |
| Long Term Disability | - | - | 3,149 | - | - | - |
| FSA/HSA | 14,206 | 4,994 | 6,400 | - | - | - |
| TSA Classified ER Paid Health Insurance Option | 2,617 | 2,701 | 1,200 | - | - | - |
| **BENEFITS** | **834,181** | **736,425** | **545,576** | **-** | **-** | **-** |
| Staff Services | 1,199 | - | - | - | - | - |
| Professional Growth | - | 197 | 1,500 | - | - | - |
| Cleaning Services | 455 | - | - | - | - | - |
| Travel - Out of District | - | 693 | - | - | - | - |
| Postage/Printing | 36 | 559 | 3,000 | - | - | - |
| Other Licensed Subs | 24,116 | - | 30,000 | - | - | - |
| Other Classified Subs | 1,188 | - | 10,000 | - | - | - |
| **PURCHASED SERVICES** | **26,994** | **1,450** | **44,500** | **-** | **-** | **-** |
| Supplies and Materials | 6,867 | 43,573 | 16,249 | - | - | - |
| Library Books | 659 | - | - | - | - | - |
| Non-Consumables | 3,563 | 478 | 3,000 | - | - | - |
| Software | 11,676 | - | 100,000 | - | - | - |
| Hardware Under $5000 | - | - | 4,500 | - | - | - |
| **SUPPLIES** | **22,765** | **44,052** | **123,749** | **-** | **-** | **-** |
| Dues/Fees/Memberships | 1,204 | 1,381 | - | - | - | - |
| **OTHER OBJECTS** | **1,204** | **1,381** | **-** | **-** | **-** | **-** |
| **ALTERNATIVE EDUCATION** | **2,288,451** | **1,978,698** | **1,619,460** | **-** | **-** | **-** |

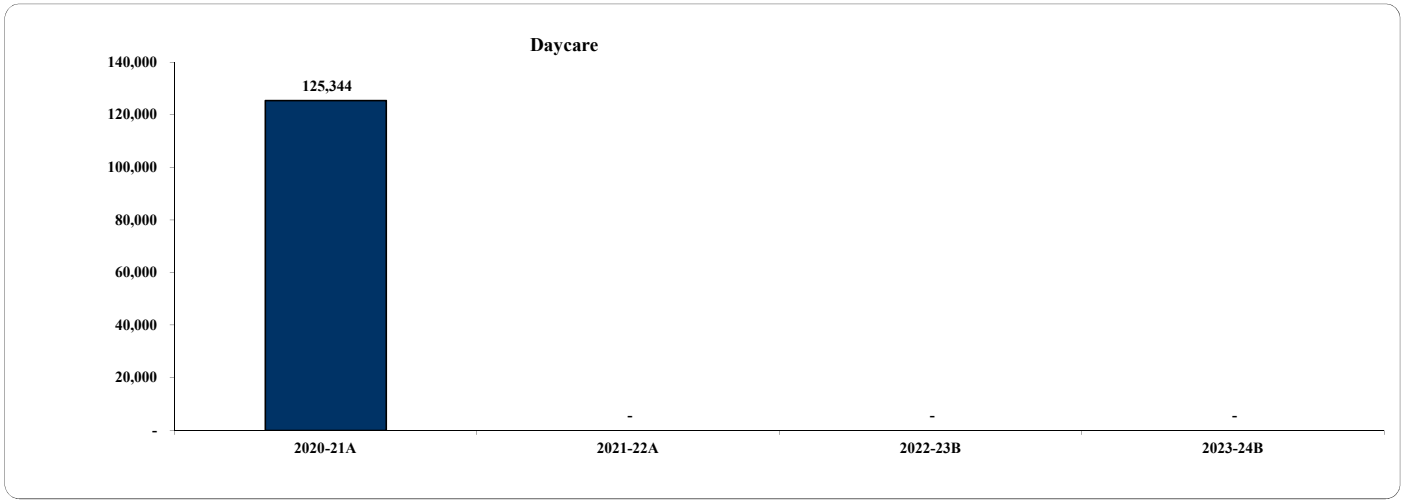



In FY23-24 the Medford Online Academy will be consolidated with Innovation Learning, with FTE and expenses moving to function 1111, Elementary, and 1121, Middle School (see p. 20 for FTE transfer detail).

MSD offered online school options for grades K-12. During the FY20-21 school year, a new school was established, Medford Online Academy (MOA), to serve students in K-8. MOA currently serves 185 kids. The programs coordinate together and are housed at the new Bartlett street location for purposes of sharing resources.

# General Fund Detail Budget - 1287 Daycare

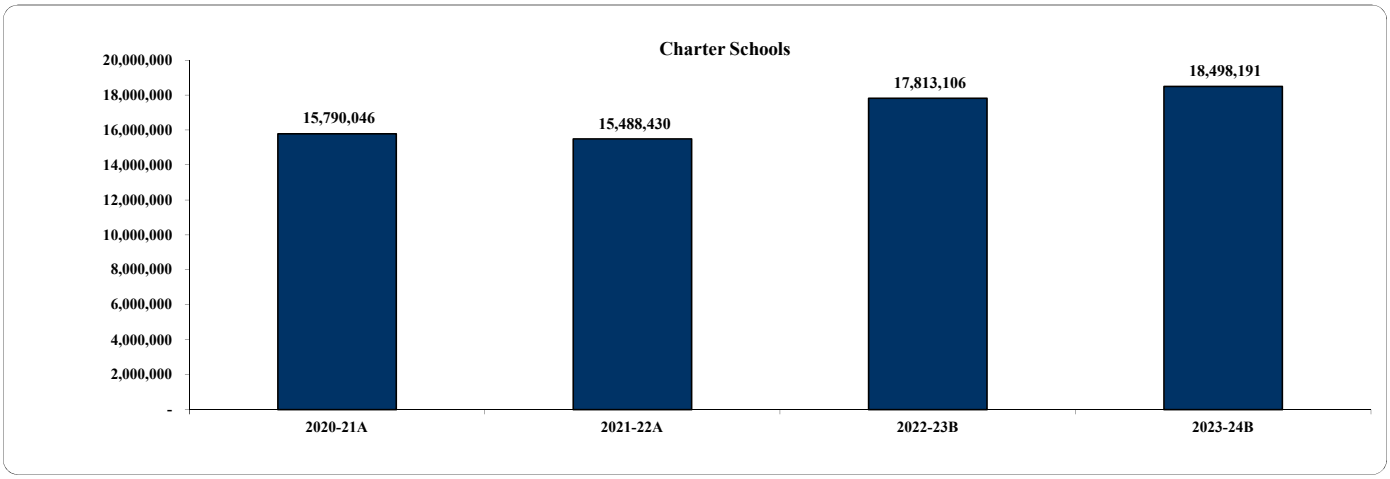
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **SALARIES & WAGES** | - | | | | | - |
| **BENEFITS** | - | | | | | - |
| Professional Services | 125,344 | - | - | | | |
| **PURCHASED SERVICES** | **125,344** | - | - | | | - |
| **SUPPLIES** | - | | | | | |
| **CAPITAL OUTLAY** | - | | | | | - |
| **OTHER OBJECTS** | - | | | | | - |
| **DAYCARE** | **125,344** | - | - | | | - |




These funds were for a one-time daycare program in FY20-22 to assist parents and staff during extreme COVID-19 conditions. This program will not continue in FY23-24.

# General Fund Detail Budget - 1288 Charter Schools

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **SALARIES & WAGES** | - | - | - | | | - |
| **BENEFITS** | - | - | - | | | - |
| Charter School Payments | 15,790,046 | 15,488,430 | 17,813,106 | 18,498,191 | 18,498,191 | 18,498,191 |
| **PURCHASED SERVICES** | **15,790,046** | **15,488,430** | **17,813,106** | **18,498,191** | **18,498,191** | **18,498,191** |
| **SUPPLIES** | - | - | - | | | - |
| **CAPITAL OUTLAY** | - | - | - | | | - |
| **OTHER OBJECTS** | - | - | - | | | - |
| **CHARTER SCHOOLS** | **15,790,046** | **15,488,430** | **17,813,106** | **18,498,191** | **18,498,191** | **18,498,191** |




Function 1288 provides for the pass-through of state school funding per Oregon Revised Statute (ORS) 338.155 and individual agreements with each Charter School. The Madrone Trail Public Charter School, Logos Public Charter School, Kids Unlimited Academy Public Charter School, and The Valley School of Southern Oregon are the four District-sponsored charter schools budgeted. Charter School ADMr is projected at 2071 for the FY23-24 budget, up 50 or 2.5% over the prior year due to a projected increase in enrollment at Logos Charter School. Enrollment has increased 1,081 over the last decade from 990 in FY12-13 to 2,071 in FY22-23 Budget. See p. 14 for more details.

Overall spending is projected to be $0.68M higher at nearly $18.5M for FY23-24.

# Notes Page

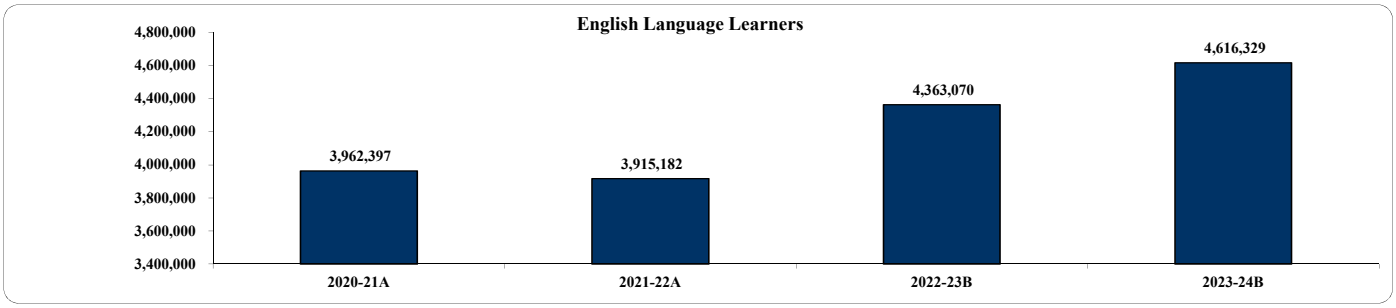


# General Fund Detail Budget - 1291 English Language Learners

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 1,644,159 | 1,642,623 | 1,648,884 | 1,843,133 | 1,843,133 | 1,843,133 |
| Classified | 621,983 | 513,688 | 715,869 | 626,992 | 626,992 | 626,992 |
| Administrator Salaries | - | - | 44,000 | 56,187 | 56,187 | 56,187 |
| Licensed Temporary | 10,247 | 2,943 | 55,609 | 65,609 | 65,609 | 65,609 |
| Classified Temporary | 3,673 | 2,479 | 21,427 | 40,716 | 40,716 | 40,716 |
| Classified Overtime | 9,291 | 10,257 | 10,448 | 10,448 | 10,448 | 10,448 |
| Extra Duty Compensation | 1,200 | - | - | - | - | - |
| Insurance Opt Out | 19,063 | 10,473 | 8,264 | 8,264 | 8,264 | 8,264 |
| Staff Appreciation Stipend | | 45,750 | - | - | - | - |
| **SALARIES & WAGES** | **2,309,616** | **2,228,214** | **2,504,502** | **2,651,349** | **2,651,349** | **2,651,349** |
| PERS | 779,706 | 652,769 | 749,067 | 762,866 | 762,866 | 762,866 |
| Social Security | 138,835 | 133,389 | 155,307 | 164,412 | 164,412 | 164,412 |
| Medicare | 32,469 | 31,196 | 36,321 | 38,451 | 38,451 | 38,451 |
| Workers Compensation | 9,729 | 7,774 | 11,184 | 12,251 | 12,251 | 12,251 |
| Unemployment | 2,584 | 2,422 | 2,421 | 2,652 | 2,652 | 2,652 |
| Health Insurance | 418,898 | 470,941 | 502,302 | 576,733 | 576,733 | 576,733 |
| Life Insurance | 576 | 526 | 566 | 1,053 | 1,053 | 1,053 |
| TSA Exec ER Paid | 22,887 | 36,443 | 30,464 | 34,167 | 34,167 | 34,167 |
| Long Term Disability | 5,977 | 4,909 | 4,837 | 3,520 | 3,520 | 3,520 |
| FSA/HSA | 16,851 | 16,954 | 17,800 | 17,600 | 17,600 | 17,600 |
| TSA Classified ER Paid Health Insurance Option | 7,978 | 5,323 | 6,200 | 3,600 | 3,600 | 3,600 |
| **BENEFITS** | **1,436,490** | **1,362,646** | **1,516,468** | **1,617,305** | **1,617,305** | **1,617,305** |
| Professional Growth | 893 | 445 | 4,450 | 4,450 | 4,450 | 4,450 |
| Professional Instr. Services | 12,383 | 3,000 | - | - | - | - |
| Pupil Transportation | | - | | 200 | 200 | 200 |
| Pupil Transp | - | 48 | 10,000 | 5,000 | 5,000 | 5,000 |
| Travel - In District | 1,117 | 1,253 | 2,500 | 2,000 | 2,000 | 2,000 |
| Travel - Out of District | - | 7,004 | 12,000 | 12,000 | 12,000 | 12,000 |
| Professional Services | 6,159 | 5,924 | 75,000 | 45,000 | 45,000 | 45,000 |
| Other General Prof/Tech Sv | | 10,879 | | 15,000 | 15,000 | 15,000 |
| Other Licensed Subs | 9,944 | 23,498 | 200 | 200 | 200 | 200 |
| Other Classified Subs | 3,753 | 10,217 | 250 | 250 | 250 | 250 |
| **PURCHASED SERVICES** | **34,248** | **62,268** | **104,400** | **84,100** | **84,100** | **84,100** |
| Supplies and Materials | 12,134 | 8,922 | 7,500 | 25,175 | 25,175 | 25,175 |
| Textbooks | 58,222 | 16,286 | 30,000 | 30,000 | 30,000 | 30,000 |
| Non-Consumables | 30 | 2,164 | - | - | - | - |
| Software | 111,302 | 234,551 | 200,000 | 208,000 | 208,000 | 208,000 |
| Hardware Under $5,000 | 354 | 21 | - | - | - | - |
| **SUPPLIES** | **182,042** | **261,945** | **237,500** | **263,175** | **263,175** | **263,175** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | | | **-** |
| Dues/Fees/Memberships | - | 109 | 200 | 400 | 400 | 400 |
| **OTHER OBJECTS** | **-** | **109** | **200** | **400** | **400** | **400** |
| **ENGLISH LANGUAGE LEARNERS** | **3,962,397** | **3,915,182** | **4,363,070** | **4,616,329** | **4,616,329** | **4,616,329** |

# General Fund Detail Budget - 1291 English Language Learners

## 1291 English Language Learners Continued

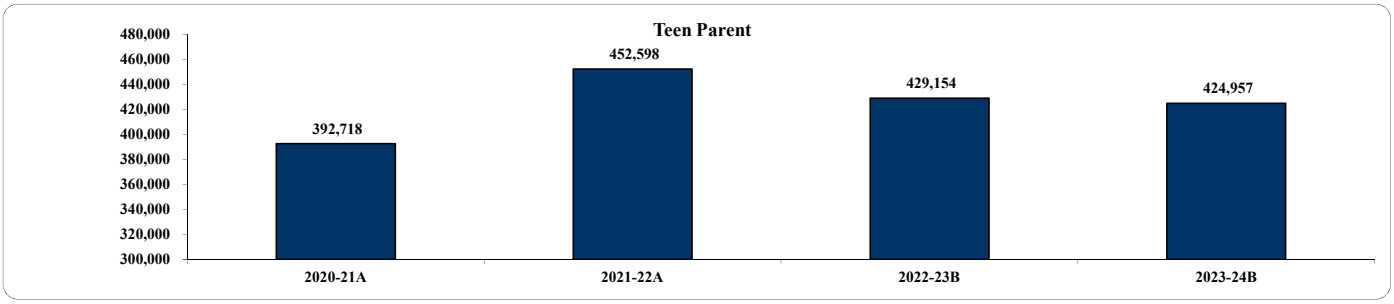



Across all funds, the FTE for FY23-24 is 47.35, up 2.0 FTE from the prior year. In summary, the District's English as a Second Language (ESL) program represents FTE across all funds. English for Speakers of Other Languages (ESOL) endorsed teachers (23.69 FTE) are assigned to all elementary, middle, and high school locations based on the number of students at each location. Staff focus on instructing students, using the English Language Development Curriculum and other supplementary materials, with the goal of English language acquisition for every student. ESL Assistants (16.41 FTE) are used within the program to assist students in language acquisition and to provide student support within core curriculum areas. The staff's time and location are based on student need, so some locations are assigned more ESL assistant and teacher time than others. The ESL program is managed by the Emerging Multilingual and Migrant Education Coordinator (.75 FTE) who supports the program in terms of language acquisition and program fidelity, staff training and support, and data analysis. There are 2.0 FTE Content Area Specialists; one at each high school. There are 2.0 FTE ELL Success Specialists and .5 FTE Title 1 Specialist. The budget also supports a 1.0 FTE Translator and 1.0 FTE Secretary. Increases in the ESL program are mainly due to the contractual wage increases being partially offset by a decrease in the PERS rate.

The FY23-24 Budget of $4.6M, $0.25M higher, or 5.8%, due to an increase of 1.0 FTE certificated and 1.0 FTE assistant for OMS.

# General Fund Detail Budget - 1292 Teen Parent

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 13,402 | 13,766 | 14,018 | 13,970 | 13,970 | 13,970 |
| Classified | 206,621 | 234,441 | 236,023 | 192,820 | 192,820 | 192,820 |
| Licensed Temporary | 127 | 29 | - | - | - | - |
| Classified Overtime | 4,340 | 3,087 | 4,400 | 4,400 | 4,400 | 4,400 |
| Insurance Opt Out | 418 | 1,513 | 200 | 200 | 200 | 200 |
| Staff Appreciation Stipend | | 9,875 | - | - | - | - |
| **SALARIES & WAGES** | **224,908** | **262,730** | **254,641** | **211,390** | **211,390** | **211,390** |
| PERS | 62,382 | 66,877 | 68,942 | 63,986 | 63,986 | 63,986 |
| Social Security | 13,606 | 15,854 | 15,881 | 13,199 | 13,199 | 13,199 |
| Medicare | 3,182 | 3,708 | 3,714 | 3,087 | 3,087 | 3,087 |
| Workers Compensation | 1,059 | 1,008 | 1,315 | 984 | 984 | 984 |
| Unemployment | 225 | 277 | 285 | 213 | 213 | 213 |
| Health Insurance | 74,671 | 82,032 | 68,373 | 112,907 | 112,907 | 112,907 |
| Life Insurance | 79 | 64 | 97 | 124 | 124 | 124 |
| TSA Exec ER Paid | 5,347 | 6,583 | 6,165 | 7,800 | 7,800 | 7,800 |
| Long Term Disability | 689 | 566 | 542 | 253 | 253 | 253 |
| FSA/HSA | 1,302 | 2,302 | 2,800 | 2,800 | 2,800 | 2,800 |
| TSA Classified ER Paid Health Insurance Option | 3,458 | 3,852 | 3,900 | 5,684 | 5,684 | 5,684 |
| **BENEFITS** | **166,000** | **183,122** | **172,013** | **211,037** | **211,037** | **211,037** |
| Other Licensed Subs | 82 | - | - | - | - | - |
| Other Classified Subs | 340 | 152 | 1,500 | 1,500 | 1,500 | 1,500 |
| **PURCHASED SERVICES** | **422** | **152** | **1,500** | **1,500** | **1,500** | **1,500** |
| Supplies and Materials | 379 | 6,593 | 1,000 | 1,030 | 1,030 | 1,030 |
| Non-Consumables | 999 | - | - | - | - | - |
| **SUPPLIES** | **1,377** | **6,593** | **1,000** | **1,030** | **1,030** | **1,030** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | **-** | **-** | **-** |
| Dues/Fees/Memberships | 10 | - | - | - | - | |
| **OTHER OBJECTS** | **10** | **-** | **-** | **-** | **-** | **-** |
| **TEEN PARENT** | **392,718** | **452,598** | **429,154** | **424,957** | **424,957** | **424,957** |



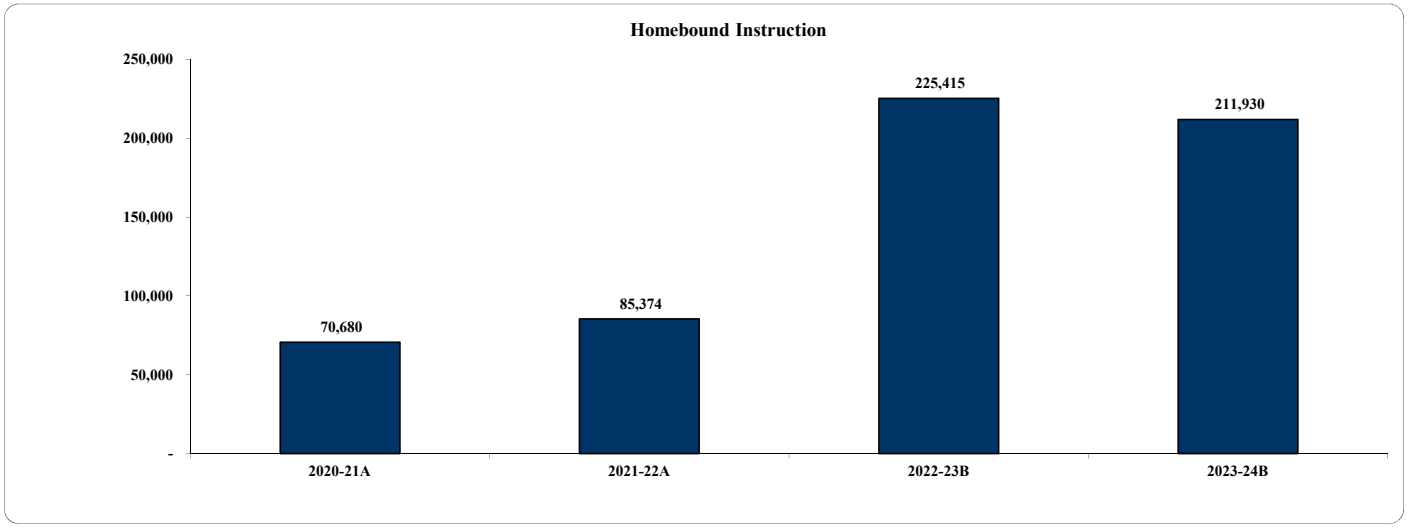

The Pregnant and Parenting Teen (PPT) program is located at the North Medford High School Child Development Center (CDC). The PPT program serves students from school districts across Southern Oregon and helps achieve multiple objectives including: 1) helping pregnant students graduate from high school or obtain a GED; 2) helping students 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 lifestyles and parenting skills; and 5) educating high school students on child development. They serve an average of 10 teen parents, 14 preschool aged children, and 18 pre-education students.

The CDC is a vital piece for our NMHS Pre-Education Pathway and education courses. The program is articulated with Rogue Community College's Early Learning and Elementary Education Program. Any student has the opportunity to take numerous levels of education courses, along with some field experiences courses in our CDC. Students who complete the program are eligible for 13 college credits which awards them a basic certificate in Early Childhood Education upon graduation.

There are Federal block grants, and the State Department of Human Services support payments and local Preschool user fees to help fund the PPT program.

# General Fund Detail Budget - 1295 Homebound Instruction

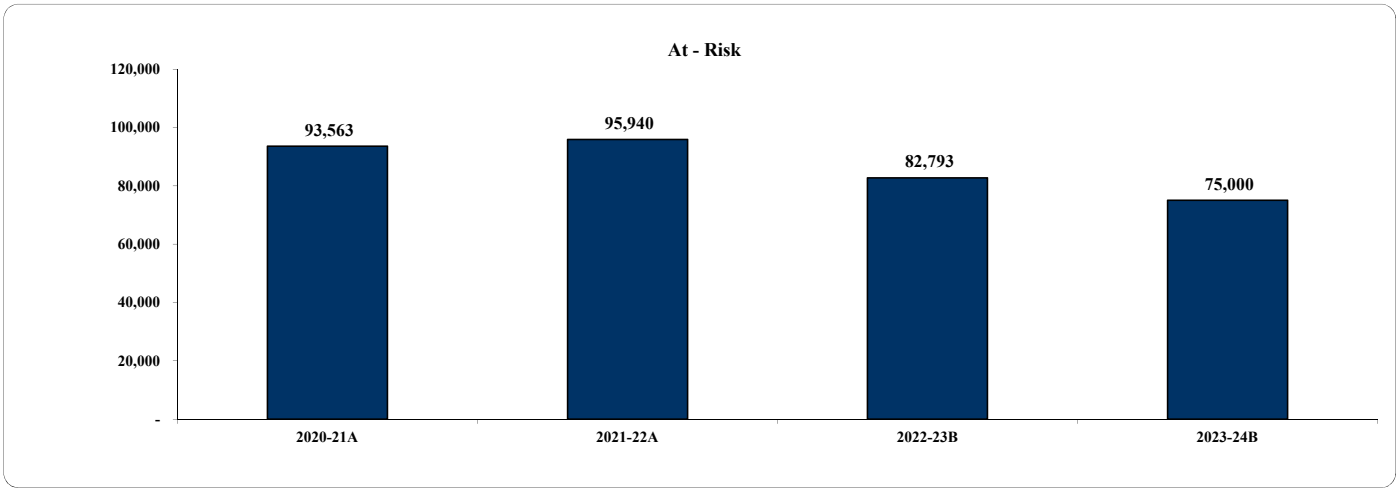
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Classified | - | - | - | 4,160 | 4,160 | 4,160 |
| Classified Overtime | 441 | 2,008 | - | - | - | - |
| Extra Duty Compensation | - | - | - | 1,470 | 1,470 | 1,470 |
| Home Instruction | 56,662 | 66,645 | 155,325 | 147,451 | 147,451 | 147,451 |
| Staff Appreciation Stipend | | 1,698 | | | - | - |
| **SALARIES & WAGES** | **57,103** | **70,350** | **155,325** | **153,080** | **153,080** | **153,080** |
| PERS | 8,732 | 6,396 | 51,096 | 41,324 | 41,324 | 41,324 |
| Social Security | 3,530 | 4,345 | 12,730 | 9,491 | 9,491 | 9,491 |
| Medicare | 826 | 1,016 | 2,977 | 2,220 | 2,220 | 2,220 |
| Workers Compensation | 247 | 275 | 348 | 707 | 707 | 707 |
| Unemployment | 57 | 70 | 75 | 153 | 153 | 153 |
| Health Insurance | - | - | - | - | - | - |
| Life Insurance | - | - | 69 | 41 | 41 | 41 |
| TSA - ER Paid | - | - | 994 | 1,425 | 1,425 | 1,425 |
| Long Term Disability | - | - | - | 189 | 189 | 189 |
| FSA/HSA | - | - | - | - | - | - |
| TSA Classified ER Paid Health Insurance Option | 71 | 69 | - | 1,481 | 1,481 | 1,481 |
| **BENEFITS** | **13,463** | **12,171** | **68,290** | **57,031** | **57,031** | **57,031** |
| Travel - In District | 57 | 1,623 | 1,200 | 1,200 | 1,200 | 1,200 |
| Other Licensed Subs | - | 983 | - | - | - | - |
| Other Classified Subs | 57 | 246 | - | - | - | - |
| **PURCHASED SERVICES** | **114** | **2,853** | **1,200** | **1,200** | **1,200** | **1,200** |
| Supplies and Materials | - | - | 600 | 618 | 618 | 618 |
| **SUPPLIES** | **-** | **-** | **600** | **618** | **618** | **618** |
| **HOMEBOUND INSTRUCTION** | **70,680** | **85,374** | **225,415** | **211,930** | **211,930** | **211,930** |




Homebound teachers are assigned on an as-needed basis to students who, for one reason or another, cannot attend school. Students who typically require homebound instruction include students with medical conditions that cannot be accommodated at school, teen parents, students with behavior issues that cause them to be a danger to themselves or others, students who are awaiting alternative placement, and expelled students for whom other educational options do not work. Spending in FY23-24 is projected to be slightly lower than the prior year. There is no FTE designated to this function. Temporary labor is used on an as-needed basis by licensed staff for students who currently need homebound instruction, which fluctuates throughout the year.

# General Fund Detail Budget - 1297 At-Risk

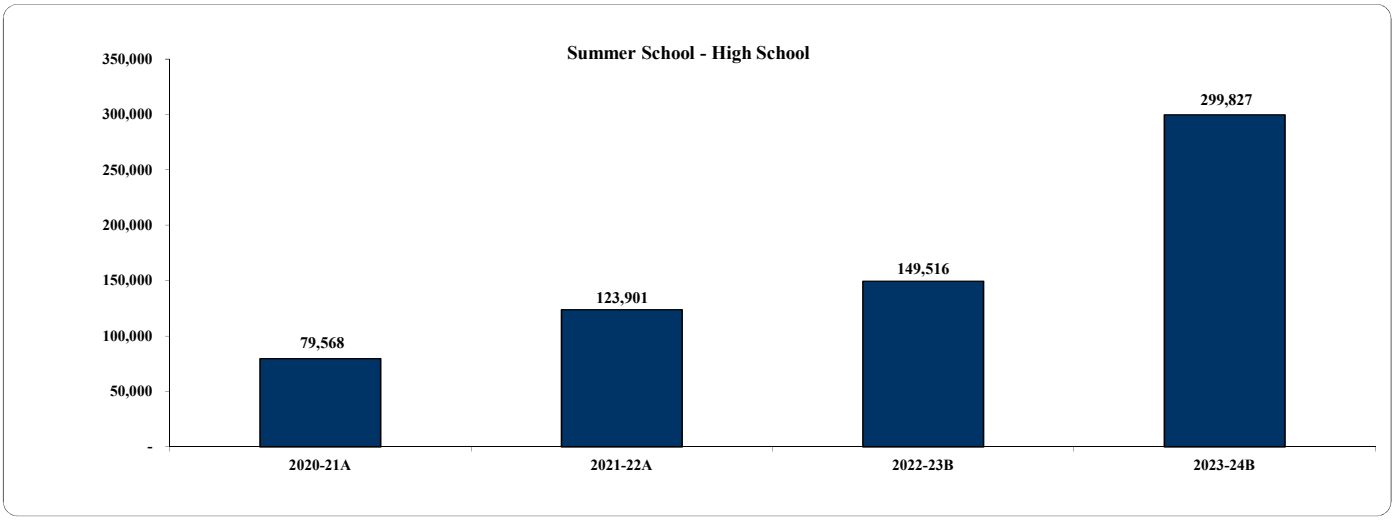
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Classified | 9,674 | 9,973 | - | - | - | - |
| Licensed Temporary | - | - | 6,465 | - | - | - |
| Staff Appreciation Stipend | | 1,250 | | | - | - |
| **SALARIES & WAGES** | **9,674** | **11,292** | **6,465** | **-** | **-** | **-** |
| PERS | 2,705 | 2,839 | 797 | - | - | - |
| Social Security | 565 | 646 | 401 | - | - | - |
| Medicare | 132 | 151 | 94 | - | - | - |
| Workers Compensation | 41 | 38 | 30 | - | - | - |
| Unemployment | 10 | 13 | 6 | - | - | - |
| Health Insurance | 5,110 | 5,634 | - | - | - | - |
| Life Insurance | 3 | 3 | - | - | - | - |
| TSA Exec ER Paid | 150 | 150 | - | - | - | - |
| Long Term Disability | 25 | 20 | - | - | - | - |
| FSA/HSA | - | - | - | - | - | - |
| TSA Classified ER Paid Health Insurance Option | 150 | 153 | - | - | - | - |
| **BENEFITS** | **8,889** | **9,648** | **1,328** | **-** | **-** | **-** |
| Professional Services | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| **PURCHASED SERVICES** | **75,000** | **75,000** | **75,000** | **75,000** | **75,000** | **75,000** |
| **SUPPLIES** | **-** | **-** | **-** | | | **-** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | | | **-** |
| **AT-RISK** | **93,563** | **95,940** | **82,793** | **75,000** | **75,000** | **75,000** |




Function 1297 provides instructional activities designed to assist students with risk factors that affect the learning process. This function includes Professional Services for the Maslow Project, which provides food, services, and clothing to an increasing number of students who experience homelessness in the community. $75K has been designated for the Maslow Project out of this department. Maslow also receives Measure 98, Title and ESSER grant funds. FY23-24 spending is roughly flat to the prior year in regards to spending. There was a small portion of an FTE that has been moved to other functions.

# General Fund Detail Budget - 1430 Summer School - High School

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed Temporary | 48,300 | 114,513 | 68,871 | 109,371 | 109,371 | 109,371 |
| Classified Temporary | 6,975 | - | 54,901 | 134,901 | 134,901 | 134,901 |
| Classified Overtime | 266 | 4,328 | - | - | - | - |
| Insurance Opt Out | - | - | 93 | 93 | 93 | 93 |
| **SALARIES & WAGES** | **55,541** | **118,842** | **123,865** | **244,365** | **244,365** | **244,365** |
| PERS | 18,403 | 74 | 15,279 | 35,189 | 35,189 | 35,189 |
| Social Security | 3,443 | 3,603 | 7,680 | 15,151 | 15,151 | 15,151 |
| Medicare | 805 | 843 | 1,796 | 3,543 | 3,543 | 3,543 |
| Workers Compensation | 318 | 402 | 572 | 1,129 | 1,129 | 1,129 |
| Unemployment | 56 | 58 | 124 | 244 | 244 | 244 |
| **BENEFITS** | **23,027** | **4,979** | **25,451** | **55,256** | **55,256** | **55,256** |
| Pupil Transportation OTHTS | 1,000 | - | - | - | - | - |
| Travel - In District | - | 80 | - | - | - | - |
| **PURCHASED SERVICES** | **1,000** | **80** | **-** | **-** | **-** | **-** |
| Supplies and Materials | - | - | 200 | 206 | 206 | 206 |
| **SUPPLIES** | **-** | **-** | **200** | **206** | **206** | **206** |
| **SUMMER SCHOOL-HIGH SCHOOL** | **79,568** | **123,901** | **149,516** | **299,827** | **299,827** | **299,827** |



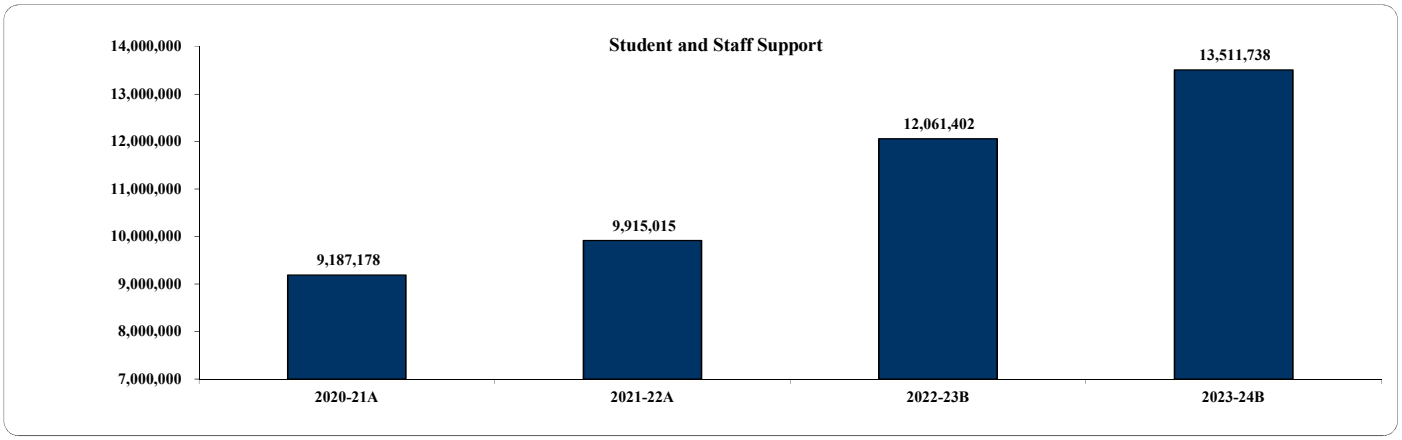

The budget for the Summer Programs for FY23-24 is up $0.15M due primarily to the reduction of a state summer school grant being covered by the General Fund. The Summer Programs provide critical additional support for students who are credit deficient, in need of additional support, or to complete graduation requirements. Prior to the summer of 2014, the Summer School focused mainly on high school credit recovery. The expansion of the Summer Programs provides significant increases in order to meet individual student needs at the middle school and high school levels. Panther and Tornado Camp is a two week period provided for incoming freshman students in need of academic confidence and support. Students will continue to have access to credit recovery options and targeted interventions based on each student's specific needs. Students can use this option to graduate on time with their class cohort.

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

# General Fund Expenditures - Student and Staff Support Functions

| DIRECT INSTRUCTION SUPPORT | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Attendance | 130,087 | 161,726 | 321,151 | 292,574 | 292,574 | 292,574 |
| School Resource Officers | 220,000 | 220,000 | 220,000 | 930,000 | 930,000 | 930,000 |
| Office of the Dean | 581,669 | 316,583 | 348,153 | 412,661 | 412,661 | 412,661 |
| Counseling | 1,085,183 | 1,746,858 | 2,068,243 | 2,051,998 | 2,051,998 | 2,051,998 |
| Nursing | 764,532 | 794,413 | 991,277 | 1,113,362 | 1,113,362 | 1,113,362 |
| Psychological Services | 902,972 | 891,172 | 1,727,008 | 1,332,587 | 1,332,587 | 1,332,587 |
| Speech & Audiology | 2,461,503 | 2,701,742 | 2,634,727 | 2,518,815 | 2,518,815 | 2,518,815 |
| Occupational Therapy | 27,032 | 27,860 | 25,078 | 3,545 | 3,545 | 3,545 |
| General Student Support | 240,620 | 310,265 | 304,808 | 233,374 | 233,374 | 233,374 |
| Student Wellness | 214,119 | 234,379 | 326,302 | 305,628 | 305,628 | 305,628 |
| **DIRECT INSTRUCTION SUPPORT** | **6,627,718** | **7,405,000** | **8,966,747** | **9,194,546** | **9,194,546** | **9,194,546** |

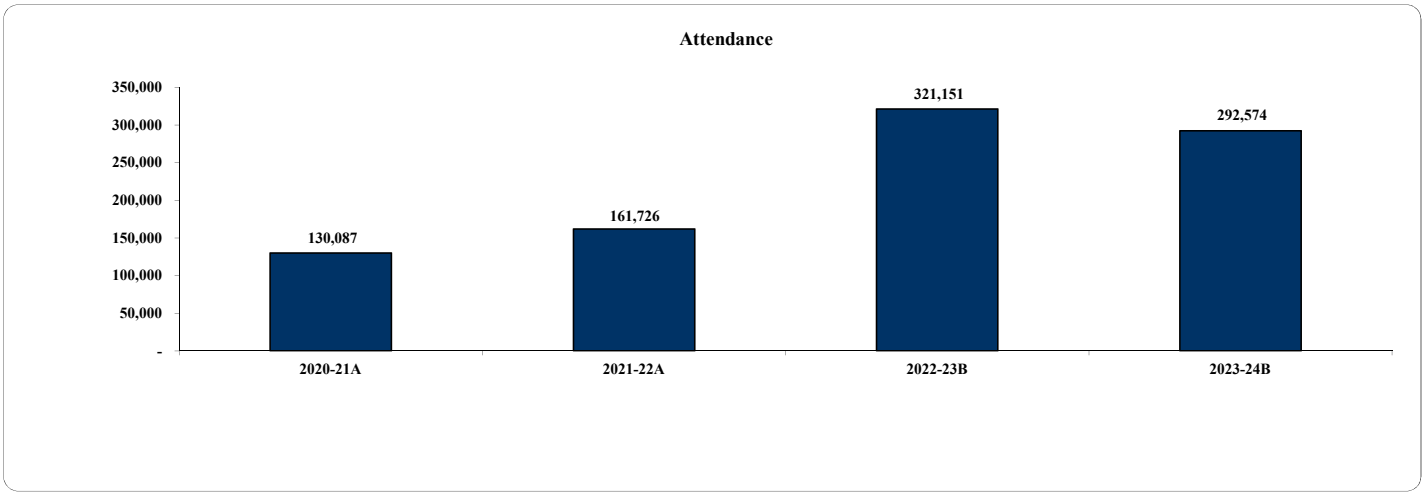
| DIRECT STAFF SUPPORT | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Improvement of Instruction - Media | 121,787 | 147,647 | 183,412 | 178,687 | 178,687 | 178,687 |
| Instructional Development | 56,708 | 63,269 | 67,525 | 67,525 | 67,525 | 67,525 |
| Curriculum Development | 355,543 | 432,969 | 667,708 | 626,683 | 626,683 | 626,683 |
| Instructional Media Services | 182,798 | 136,973 | 127,100 | 126,700 | 126,700 | 126,700 |
| School Libraries | 1,648,568 | 1,583,395 | 1,783,486 | 1,817,598 | 1,817,598 | 1,817,598 |
| Audiovisual Services | 5,849 | 4,888 | 10,384 | 10,695 | 10,695 | 10,695 |
| Instructional Staff Development | 188,208 | 140,875 | 255,041 | 1,489,305 | 1,489,305 | 1,489,305 |
| **DIRECT STAFF SUPPORT** | **2,559,461** | **2,510,015** | **3,094,655** | **4,317,192** | **4,317,192** | **4,317,192** |
| **TOTAL DIRECT INSTRUCTION SUPPORT** | **9,187,178** | **9,915,015** | **12,061,402** | **13,511,738** | **13,511,738** | **13,511,738** |
| **TOTAL GENERAL SUPPORT** | **38,618,471** | **42,188,959** | **47,953,774** | **49,887,794** | **49,887,794** | **49,887,794** |
| **TOTAL SUPPORT SERVICES** | **47,805,649** | **52,103,973** | **60,015,176** | **63,399,532** | **63,399,532** | **63,399,532** |




Spending for the Student and Staff Support functions are budgeted at $13.5M for the FY23-24 Budget, up $1.45M (12.02%) from the FY22-23 Budget. Across all funding sources, staffing across all funds for the FY23-24 Budget is 109.62 FTE, which is 2.0 FTE higher than the prior year. The increase in FTE is a combination of +2.0 FTE for transfers from Online School to the Innovation Academy, the addition of 3.0 FTE for OMS (1.0 FTE Dean, 2.0 FTE for school libraries), and the reduction of -2.0 FTE in positive attendance support, and -1.0 FTE in counseling services.

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

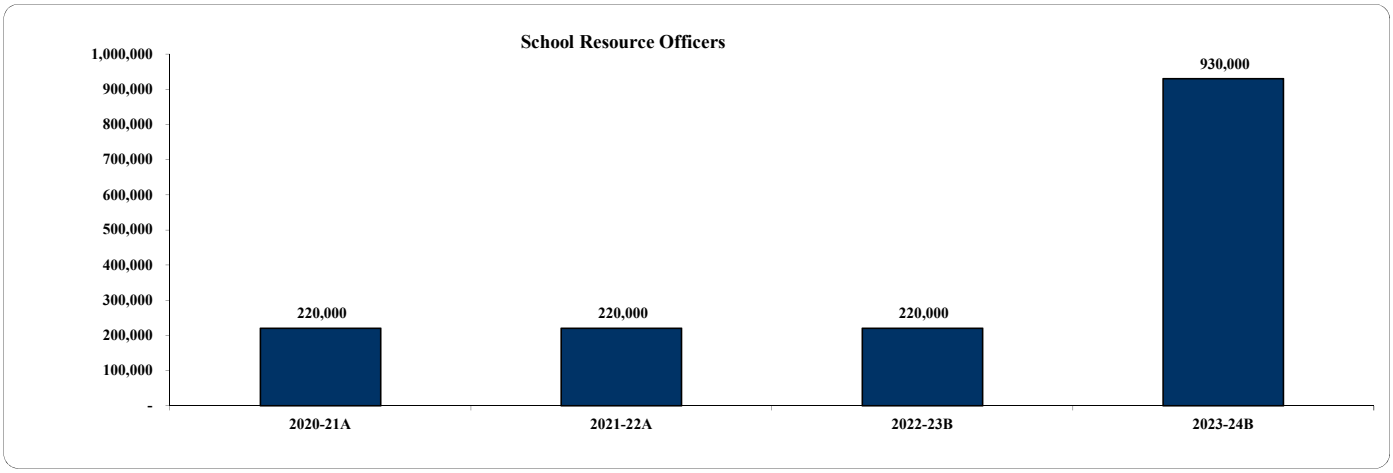
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 3,853 | - | - | - | - | - |
| Classified | 54,642 | 78,747 | 169,807 | 129,162 | 129,162 | 129,162 |
| Classified Temporary | - | - | 14,049 | 14,049 | 14,049 | 14,049 |
| Classified Overtime | 303 | 330 | 500 | 500 | 500 | 500 |
| Insurance Opt Out | 288 | 2,413 | 4,479 | 4,479 | 4,479 | 4,479 |
| Staff Appreciation Stipend | | 3,500 | - | - | - | - |
| **SALARIES & WAGES** | **59,086** | **84,990** | **188,835** | **148,190** | **148,190** | **148,190** |
| PERS | 14,794 | 19,218 | 45,092 | 40,993 | 40,993 | 40,993 |
| Social Security | 3,648 | 5,185 | 11,708 | 9,188 | 9,188 | 9,188 |
| Medicare | 853 | 1,213 | 2,738 | 2,149 | 2,149 | 2,149 |
| Workers Compensation | 259 | 335 | 722 | 685 | 685 | 685 |
| Unemployment | 59 | 85 | 156 | 148 | 148 | 148 |
| Health Insurance | 9,243 | 9,862 | 28,540 | 47,282 | 47,282 | 47,282 |
| Life Insurance | 21 | 29 | 55 | 55 | 55 | 55 |
| TSA Exec ER Paid | 1,209 | 2,200 | 2,275 | 2,431 | 2,431 | 2,431 |
| Long Term Disability | 155 | 127 | 280 | 222 | 222 | 222 |
| FSA/HSA | 1,200 | - | - | - | - | - |
| TSA Classified ER Paid Health Insurance Option | 250 | - | 750 | 1,231 | 1,231 | 1,231 |
| **BENEFITS** | **31,691** | **38,253** | **92,316** | **104,385** | **104,385** | **104,385** |
| Travel - In District | 1,209 | 384 | - | - | - | - |
| Professional Services | 38,100 | 38,100 | 40,000 | 40,000 | 40,000 | 40,000 |
| **PURCHASED SERVICES** | **39,309** | **38,484** | **40,000** | **40,000** | **40,000** | **40,000** |
| **SUPPLIES** | **-** | **-** | **-** | **-** | **-** | **-** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | **-** | **-** | **-** |
| **OTHER OBJECTS** | **-** | **-** | **-** | **-** | **-** | **-** |
| **ATTENDANCE** | **130,087** | **161,726** | **321,151** | **292,574** | **292,574** | **292,574** |




Attendance Specialists make visits to truant students' homes and may serve citations as needed. This function also has $40K in purchased services for the Attention2Attendance program (A2A) which assists schools in setting up an electronic systematic program for notifications to students and families in regard to absences. This function has a total of 4.0 FTE in FY23-24, which is a reduction of -2.0 FTE.

# General Fund Detail Budget - 2115 School Resource Officers

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **SALARIES & WAGES** | | | | | | - |
| **BENEFITS** | - | | | | | - |
| Professional Services | 220,000 | 220,000 | 220,000 | 930,000 | 930,000 | 930,000 |
| **PURCHASED SERVICES** | **220,000** | **220,000** | **220,000** | **930,000** | **930,000** | **930,000** |
| **SUPPLIES** | - | - | - | - | - | - |
| **CAPITAL OUTLAY** | - | - | - | - | - | - |
| **OTHER OBJECTS** | - | - | - | - | - | - |
| **COMMUNITY SERVICE OFFICERS** | **220,000** | **220,000** | **220,000** | **930,000** | **930,000** | **930,000** |




Function 2115 provides law enforcement support for enhancing student safety in partnership with the Medford Police Department (MPD) School Resource Officers (SROs). In the past, the District reimbursed the City of Medford for approximately $55K per year to partially offset the City of Medford's costs of full time officers. In the summer of 2023, the MSD included a fifth SRO for the FY23-24 school year. The FY23-24 budget also includes $500K for a new Marshal Program.

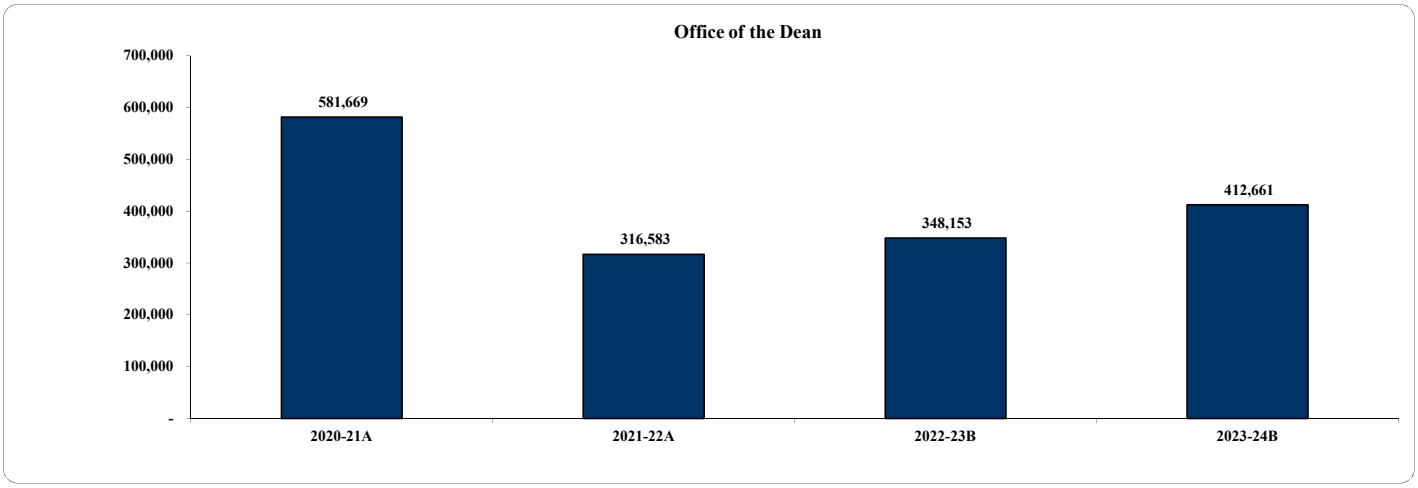
Safety and security are shared values in our district and are always our top priorities. There will be a new partnership with Medford Police that will begin in the spring of 2023. The MSD School Marshal Program will provide dedicated security in our elementary schools and complement our School Resource Officers (SROs), who are primarily covering our middle and high schools.

- Marshals are law enforcement officers who are armed but do not wear uniforms.
- Part of the effectiveness of the program is that they blend into the school community and can respond quickly to a variety of security incidents.
- They will have a home school, but they will also rotate hours and locations daily.
- They will be phased in until there is one-to-one coverage for all elementary schools.
- They will be trained in security assessments, serve as certified ALICE instructors, and be a great resource for staff to leverage for space specific concerns and training.

One SROs will be assigned to each high school and middle school and each of the officers will be assigned two or three nearby schools as well, with an anticipated increase in physical presence at every MSD location. Marshals will work closely with the SROs and will call upon them when necessary. The District and MPD work closely with the Jacksonville Police Department, Jackson County Sherriff's Office, and the State Police Office to serve the schools located outside of the Medford Police Department's 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 and response.

# General Fund Detail Budget - 2121 Office of the Dean

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 311,553 | 178,419 | 165,866 | 234,819 | 234,819 | 234,819 |
| Licensed Temporary | 1,289 | 431 | 109 | 109 | 109 | 109 |
| Extra Duty Compensation | 44,940 | 11,166 | 23,124 | 22,158 | 22,158 | 22,158 |
| Insurance Opt Out | 1,400 | - | 2,200 | 2,200 | 2,200 | 2,200 |
| Staff Appreciation Stipend | | 2,000 | - | - | - | - |
| **SALARIES & WAGES** | **359,181** | **192,016** | **191,299** | **259,286** | **259,286** | **259,286** |
| PERS | 125,164 | 59,118 | 78,141 | 75,559 | 75,559 | 75,559 |
| Social Security | 21,508 | 11,388 | 11,861 | 16,076 | 16,076 | 16,076 |
| Medicare | 5,030 | 2,663 | 2,774 | 3,760 | 3,760 | 3,760 |
| Workers Compensation | 1,417 | 654 | 884 | 1,198 | 1,198 | 1,198 |
| Unemployment | 359 | 223 | 191 | 259 | 259 | 259 |
| Health Insurance | 63,967 | 45,351 | 58,184 | 52,016 | 52,016 | 52,016 |
| Life Insurance | 55 | 28 | 55 | 97 | 97 | 97 |
| TSA Exec ER Paid | 1,199 | 1,900 | 3,200 | 2,625 | 2,625 | 2,625 |
| Long Term Disability | 988 | 812 | 365 | 187 | 187 | 187 |
| FSA/HSA | 2,800 | 1,200 | 1,200 | 1,000 | 1,000 | 1,000 |
| TSA Classified ER Paid Health Insurance Option | - | - | - | 600 | 600 | 600 |
| **BENEFITS** | **222,488** | **123,338** | **156,854** | **153,375** | **153,375** | **153,375** |
| Other Licensed Subs | - | 983 | - | - | - | - |
| Other Classified Subs | | 246 | | | - | - |
| **PURCHASED SERVICES** | **-** | **1,229** | **-** | **-** | **-** | **-** |
| **OFFICE OF THE DEAN** | **581,669** | **316,583** | **348,153** | **412,661** | **412,661** | **412,661** |

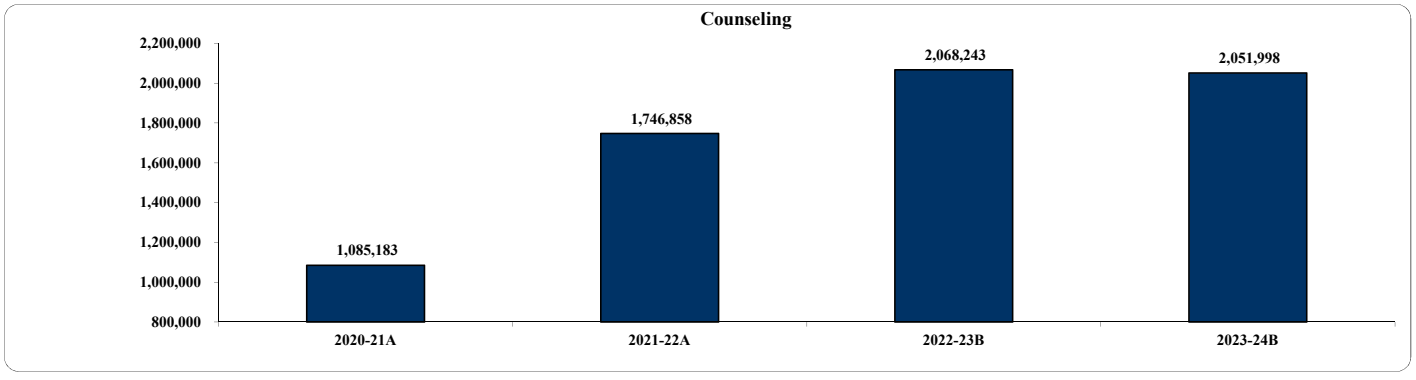



The budget for Office of the Dean is $0.4M. The total FTE in this function is 3.0, an increase of 1.0 FTE dean at the Oakdale Middle School.

During the critical developmental stages in middle school, highly qualified student deans are utilized to maintain a safe and orderly educational environment. Deans (one per middle school) are involved in master scheduling and managing student schedules, student behavior support, and provide communication links to the home. They also provide much needed supervision during school and after-hours at school events. Staffing FTE is 3.0, with one Dean at each Middle School.

# General Fund Detail Budget - 2122 Counseling

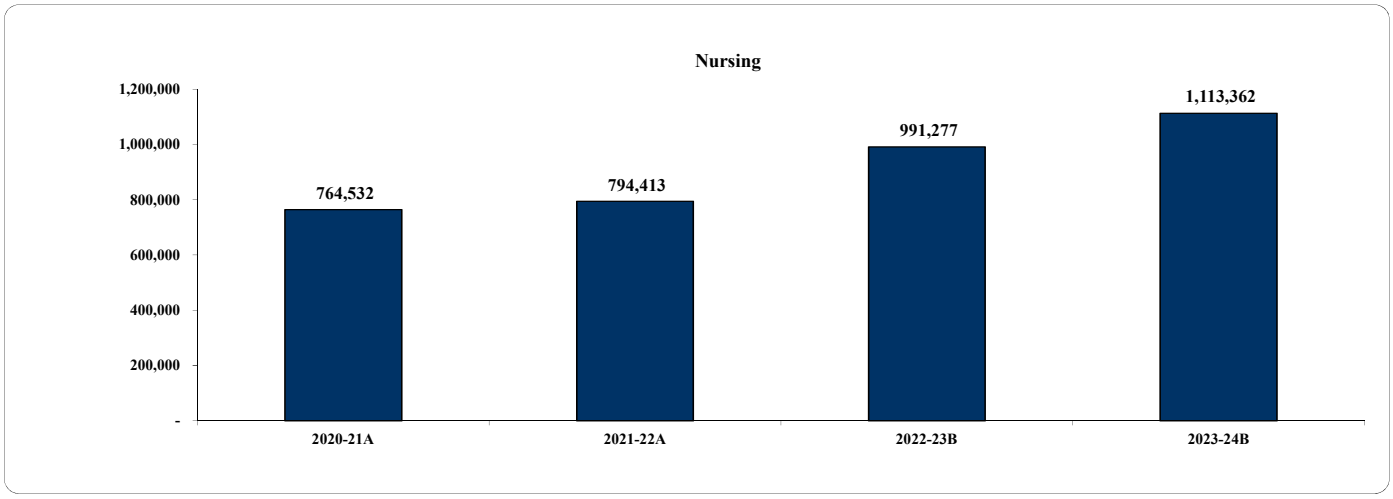
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 552,028 | 1,010,655 | 1,182,291 | 1,195,871 | 1,195,871 | 1,195,871 |
| Classified | 37,030 | 41,440 | 42,831 | - | - | - |
| Licensed Temporary | 11,695 | 1,813 | - | - | - | - |
| Classified Temporary | 3,771 | 146 | - | - | - | - |
| Classified Overtime | - | 735 | 11 | 11 | 11 | 11 |
| Extra Duty Compensation | 55,253 | 32,138 | 54,745 | 62,059 | 62,059 | 62,059 |
| Insurance Opt Out | - | - | 600 | 600 | 600 | 600 |
| Staff Appreciation Stipend | | 23,250 | - | - | - | - |
| **SALARIES & WAGES** | **659,777** | **1,110,177** | **1,280,478** | **1,258,541** | **1,258,541** | **1,258,541** |
| PERS | 206,213 | 347,573 | 388,463 | 370,407 | 370,407 | 370,407 |
| Social Security | 39,707 | 66,938 | 79,683 | 78,030 | 78,030 | 78,030 |
| Medicare | 9,286 | 15,655 | 15,538 | 18,249 | 18,249 | 18,249 |
| Workers Compensation | 2,681 | 3,749 | 5,259 | 5,814 | 5,814 | 5,814 |
| Unemployment | 660 | 1,251 | 1,138 | 1,259 | 1,259 | 1,259 |
| Health Insurance | 143,800 | 185,090 | 263,330 | 267,169 | 267,169 | 267,169 |
| Life Insurance | 143 | 180 | 297 | 618 | 618 | 618 |
| TSA Exec ER Paid | 2,382 | 9,368 | 6,575 | 16,902 | 16,902 | 16,902 |
| Long Term Disability | 2,156 | 1,771 | 2,382 | 1,558 | 1,558 | 1,558 |
| FSA/HSA | 4,500 | 2,095 | 4,600 | 6,000 | 6,000 | 6,000 |
| TSA Classified ER Paid Health Insurance Option | 1,000 | 600 | 1,800 | 4,200 | 4,200 | 4,200 |
| **BENEFITS** | **412,529** | **634,271** | **769,065** | **770,206** | **770,206** | **770,206** |
| Professional Growth | 90 | - | 400 | 412 | 412 | 412 |
| Professional Instr. Services | - | 228 | - | - | - | - |
| Rental | - | - | 3,000 | 3,090 | 3,090 | 3,090 |
| Travel - In District | 996 | 200 | - | - | - | - |
| Travel - Out of District | - | 1,171 | 7,300 | 11,510 | 11,510 | 11,510 |
| Other Licensed Subs | 2,376 | - | - | - | - | - |
| Other Classified Subs | 6,653 | 127 | - | - | - | - |
| **PURCHASED SERVICES** | **10,115** | **1,726** | **10,700** | **15,012** | **15,012** | **15,012** |
| Supplies and Materials | 2,762 | 684 | 8,000 | 8,240 | 8,240 | 8,240 |
| **SUPPLIES** | **2,762** | **684** | **8,000** | **8,240** | **8,240** | **8,240** |
| **OTHER OBJECTS** | **-** | **-** | **-** | **-** | **-** | **-** |
| **COUNSELING** | **1,085,183** | **1,746,858** | **2,068,243** | **2,051,998** | **2,051,998** | **2,051,998** |




Function 2122 includes staff, services, and materials used for high school student academic guidance counseling in the Student Services Centers. FY23-24 spending remains flat to the prior year, mainly due to the shifting of benefits and staff in this function. Total staffing remains flat at 22.5 FTE. There is an increase of 1.0 FTE in this function from the consolidation of the Innovation Academy with Online School and the reduction of 1.0 FTE office assistant.

# General Fund Detail Budget - 2134 Nursing

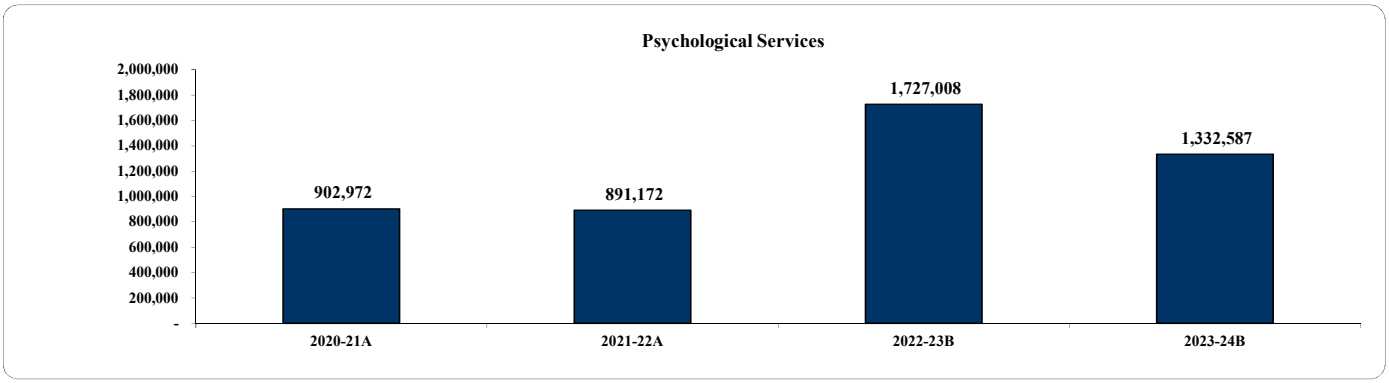
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 353,305 | 385,527 | 594,087 | 607,745 | 607,745 | 607,745 |
| Classified | 92,541 | 117,991 | 28,421 | 41,930 | 41,930 | 41,930 |
| Licensed Temporary | 1,052 | 27 | - | - | - | - |
| Classified Temporary | - | 146 | - | - | - | - |
| Classified Overtime | 241 | 383 | - | - | - | - |
| Extra Duty Compensation | 27,973 | 3,327 | - | - | - | - |
| Insurance Opt Out | 2,400 | 2,390 | 2,400 | 2,400 | 2,400 | 2,400 |
| Staff Appreciation Stipend | | 7,500 | - | - | - | - |
| **SALARIES & WAGES** | **477,513** | **517,292** | **624,908** | **652,075** | **652,075** | **652,075** |
| PERS | 156,418 | 127,300 | 192,684 | 192,070 | 192,070 | 192,070 |
| Social Security | 29,496 | 31,659 | 38,744 | 40,429 | 40,429 | 40,429 |
| Medicare | 6,898 | 7,404 | 9,061 | 9,455 | 9,455 | 9,455 |
| Workers Compensation | 1,967 | 1,753 | 3,031 | 3,013 | 3,013 | 3,013 |
| Unemployment | 481 | 598 | 656 | 652 | 652 | 652 |
| Health Insurance | 77,417 | 90,298 | 95,135 | 184,727 | 184,727 | 184,727 |
| Life Insurance | 108 | 100 | 245 | 262 | 262 | 262 |
| TSA Exec ER Paid | 2,800 | 2,793 | 3,675 | 3,835 | 3,835 | 3,835 |
| Long Term Disability | 1,434 | 1,178 | 537 | 941 | 941 | 941 |
| FSA/HSA | 2,400 | 3,400 | 5,900 | 8,000 | 8,000 | 8,000 |
| TSA Classified ER Paid Health Insurance Option | 1,198 | 671 | 1,800 | 2,200 | 2,200 | 2,200 |
| **BENEFITS** | **280,616** | **267,154** | **351,469** | **445,584** | **445,584** | **445,584** |
| Professional Instr. Services | 225 | 81 | 500 | 500 | 500 | 500 |
| Travel - In District | 35 | 3,401 | 3,300 | 3,300 | 3,300 | 3,300 |
| Travel - Out of District | - | 475 | - | - | - | - |
| **PURCHASED SERVICES** | **260** | **3,957** | **3,800** | **3,800** | **3,800** | **3,800** |
| Supplies and Materials | 5,864 | 5,452 | 10,100 | 10,903 | 10,903 | 10,903 |
| **SUPPLIES** | **5,864** | **5,452** | **10,100** | **10,903** | **10,903** | **10,903** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | **-** | | **-** |
| Dues/Fees/Memberships | 279 | 558 | 1,000 | 1,000 | 1,000 | 1,000 |
| **OTHER OBJECTS** | **279** | **558** | **1,000** | **1,000** | **1,000** | **1,000** |
| **NURSING** | **764,532** | **794,413** | **991,277** | **1,113,362** | **1,113,362** | **1,113,362** |




Function 2134 has spending of $1.1M, $0.122M (12.3%) higher than the FY22-23 Budget. This function is for nursing activities, which are non-instructional, such as health assessments, diabetic care, and treatment of minor injuries. There is 8.0 FTE in this function for FY23-24 which is the same as last year.

# General Fund Detail Budget - 2140 Psychological Services

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 407,762 | 369,726 | 793,202 | 704,322 | 704,322 | 704,322 |
| Classified | 30,664 | 55,549 | 38,212 | 87,031 | 87,031 | 87,031 |
| Licensed Temporary | 5,695 | 1,299 | 636 | 636 | 636 | 636 |
| Classified Temporary | 10,958 | 4,809 | 1,000 | 1,000 | 1,000 | 1,000 |
| Classified Overtime | - | 450 | - | - | - | - |
| Extra Duty Compensation | 47,079 | 4,748 | 35,317 | 15,233 | 15,233 | 15,233 |
| Insurance Opt Out | 2,400 | 1,990 | 4,754 | 4,754 | 4,754 | 4,754 |
| Staff Appreciation Stipend | | 7,000 | - | - | - | - |
| **SALARIES & WAGES** | **504,559** | **445,572** | **873,121** | **812,975** | **812,975** | **812,975** |
| PERS | 181,322 | 127,028 | 251,292 | 238,601 | 238,601 | 238,601 |
| Social Security | 30,686 | 27,160 | 54,443 | 50,404 | 50,404 | 50,404 |
| Medicare | 7,177 | 6,352 | 12,733 | 11,788 | 11,788 | 11,788 |
| Workers Compensation | 2,010 | 1,713 | 2,247 | 3,756 | 3,756 | 3,756 |
| Unemployment | 505 | 446 | 486 | 813 | 813 | 813 |
| Health Insurance | 140,012 | 76,327 | 121,405 | 172,180 | 172,180 | 172,180 |
| Life Insurance | 150 | 78 | 304 | 331 | 331 | 331 |
| TSA Exec ER Paid | 3,634 | 4,022 | 4,000 | 7,320 | 7,320 | 7,320 |
| Long Term Disability | 4,113 | 3,378 | 276 | 918 | 918 | 918 |
| FSA/HSA | 4,600 | 3,378 | 5,200 | 5,800 | 5,800 | 5,800 |
| TSA Classified ER Paid Health Insurance Option | 600 | 85 | - | 1,200 | 1,200 | 1,200 |
| **BENEFITS** | **374,809** | **249,966** | **452,388** | **493,112** | **493,112** | **493,112** |
| Professional Growth | - | - | - | 1,500 | 1,500 | 1,500 |
| Professional Instr. Services | 398 | - | 25,000 | 25,000 | 25,000 | 25,000 |
| Travel - In District | 38 | 1,106 | 1,500 | - | - | - |
| Travel - Out of District | 13 | 15 | - | - | - | - |
| Professional Services | 19,178 | 185,754 | 375,000 | - | - | - |
| Other Classified Subs | 1,113 | - | - | - | - | - |
| **PURCHASED SERVICES** | **20,740** | **186,875** | **401,500** | **26,500** | **26,500** | **26,500** |
| Supplies and Materials | 2,864 | 8,760 | - | - | - | - |
| **SUPPLIES** | **2,864** | **8,760** | **-** | **-** | **-** | **-** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | | | **-** |
| **OTHER OBJECTS** | **-** | **-** | **-** | **-** | **-** | **-** |
| **PSYCHOLOGICAL SERVICES** | **902,972** | **891,172** | **1,727,008** | **1,332,587** | **1,332,587** | **1,332,587** |



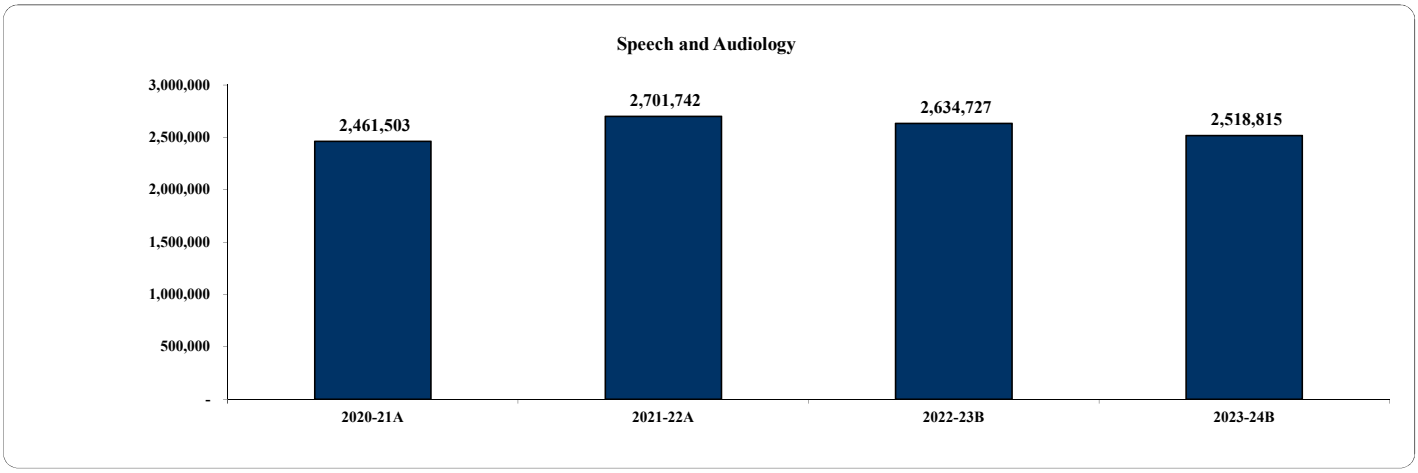

Function 2140 includes evaluation of students to identify a disability and the need for Special Education across the District. Responsibilities include activities related to testing, interpreting results, and consulting with school teams to provide interventions and strategies. This function also includes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

The FY23-24 Budget is $1.3M. A portion of the Family Solutions Contract is housed in this department to provide direct student counseling and mental health services. In addition, there is $180K in the Measure 98 fund to supplement the counseling and mental health services. This contract will be decreased in FY23-24 to better utilize the staff that we have in this function.

Across all funds, there are 11.0 FTE, which remains flat to the prior year.

# General Fund Detail Budget - 2150 Speech and Audiology

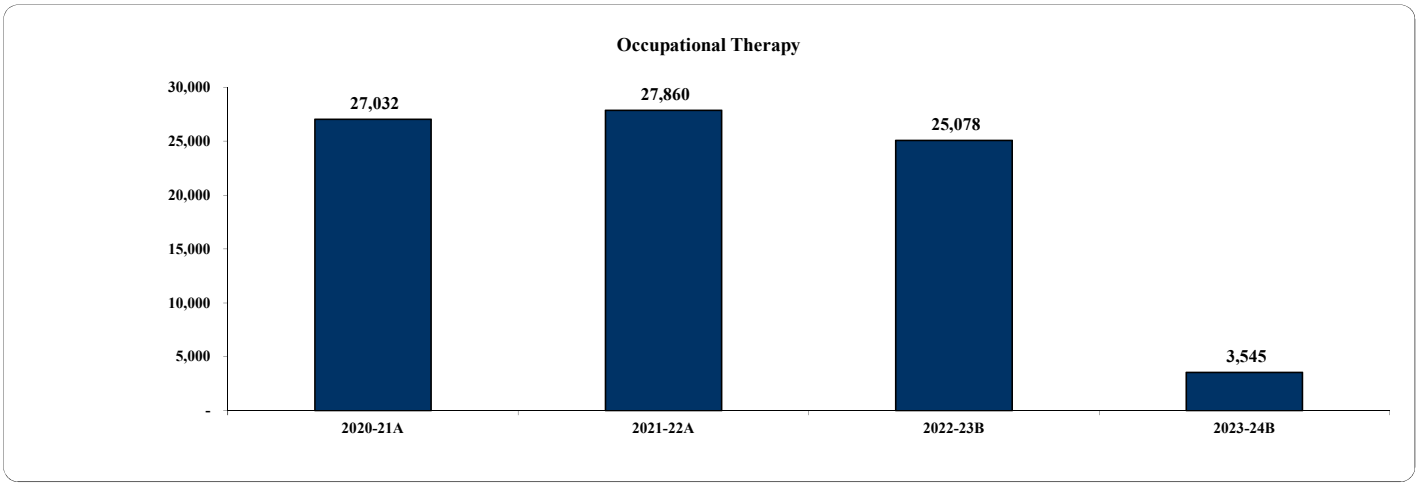
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 665,168 | 649,468 | 632,028 | 613,940 | 613,940 | 613,940 |
| Classified | 395,999 | 374,286 | 320,539 | 332,753 | 332,753 | 332,753 |
| Licensed Temporary | 2,630 | 431 | 472 | 472 | 472 | 472 |
| Classified Temporary | 474 | 2,100 | - | - | - | - |
| Classified Overtime | 611 | 959 | - | - | - | - |
| Extra Duty Compensation | 69,836 | 7,361 | 86,500 | 12,449 | 12,449 | 12,449 |
| Insurance Opt Out | 400 | - | - | - | - | - |
| Staff Appreciation Stipend | | 25,000 | - | - | - | - |
| **SALARIES & WAGES** | **1,135,118** | **1,059,605** | **1,039,539** | **959,614** | **959,614** | **959,614** |
| PERS | 364,452 | 297,585 | 328,089 | 291,166 | 291,166 | 291,166 |
| Social Security | 67,758 | 63,187 | 65,072 | 59,496 | 59,496 | 59,496 |
| Medicare | 15,847 | 14,778 | 15,219 | 13,914 | 13,914 | 13,914 |
| Workers Compensation | 4,709 | 3,906 | 5,477 | 4,433 | 4,433 | 4,433 |
| Unemployment | 1,135 | 1,060 | 1,186 | 960 | 960 | 960 |
| Health Insurance | 251,249 | 230,790 | 243,018 | 240,899 | 240,899 | 240,899 |
| Life Insurance | 270 | 238 | 494 | 469 | 469 | 469 |
| TSA Exec ER Paid | 9,916 | 17,689 | 16,970 | 23,455 | 23,455 | 23,455 |
| Long Term Disability | 2,882 | 2,367 | 1,915 | 953 | 953 | 953 |
| FSA/HSA | 9,000 | 6,700 | 8,400 | 14,600 | 14,600 | 14,600 |
| TSA Classified ER Paid Health Insurance Option | 5,290 | 6,075 | 5,800 | 5,200 | 5,200 | 5,200 |
| BENEFITS | **732,508** | **644,374** | **691,638** | **655,546** | **655,546** | **655,546** |
| Professional Instr. Services | 583,937 | 989,827 | 900,000 | 900,000 | 900,000 | 900,000 |
| Repair/Maintenance | 1,495 | - | - | - | - | - |
| Travel - In District | 31 | 15 | 50 | 50 | 50 | 50 |
| Travel - Out of District | - | 149 | - | - | - | - |
| **PURCHASED SERVICES** | **585,463** | **989,990** | **900,050** | **900,050** | **900,050** | **900,050** |
| Supplies and Materials | 4,382 | 3,477 | 3,500 | 3,605 | 3,605 | 3,605 |
| Software | 4,032 | 4,207 | - | - | - | - |
| **SUPPLIES** | **8,414** | **7,683** | **3,500** | **3,605** | **3,605** | **3,605** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | **-** | **-** | **-** |
| Dues/Fees/Memberships | - | 89 | - | - | - | |
| **OTHER OBJECTS** | **-** | **89** | **-** | **-** | **-** | **-** |
| **SPEECH AND AUDIOLOGY** | **2,461,503** | **2,701,742** | **2,634,727** | **2,518,815** | **2,518,815** | **2,518,815** |




Function 2150 provides support services to Special Education students across the District, including the identification, assessment, and treatment of students with speech, hearing, and language impairments. The District contracts with Presence Learning for online speech and language services. This amount is highly variable and dependent on the number of available Speech Language Pathologists (SLP's) for hire. If MSD hires more SLP's, then this number with Presence Learning will decrease. The FY23-24 Budget is $2.5M, is -$0.115M lower than the FY22-23 Budget. Staffing and contracted services fluctuates based on the ability to recruit qualified staff. Staffing for FY23-24 is 17.9 FTE across all funds equal to last year.

# General Fund Detail Budget - 2160 Occupational Therapy/Autism Spectrum

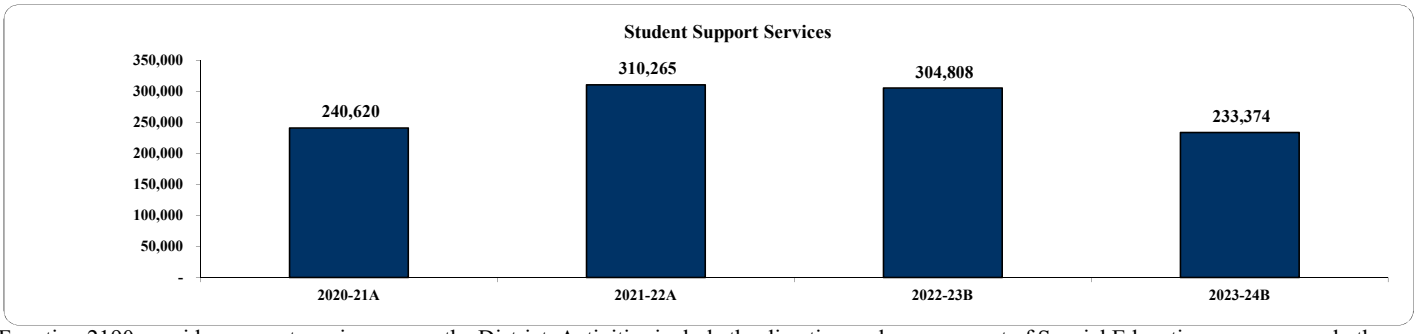
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Classified | 14,665 | 12,559 | 15,000 | - | - | - |
| Classified Overtime | 117 | 22 | - | - | - | - |
| Insurance Opt Out | 1,233 | 936 | 1,309 | - | - | - |
| Staff Appreciation Stipend | | 3,900 | - | - | - | - |
| **SALARIES & WAGES** | **16,015** | **17,417** | **16,309** | **-** | | **-** |
| PERS | 4,508 | 4,469 | 5,161 | - | - | - |
| Social Security | 993 | 1,076 | 81 | - | - | - |
| Medicare | 232 | 252 | 19 | - | - | - |
| Workers Compensation | 68 | 66 | 6 | - | - | - |
| Unemployment | 16 | 17 | 1 | - | - | - |
| Health Insurance | - | 1,328 | - | - | - | - |
| Life Insurance | 7 | 7 | - | - | - | - |
| TSA Exec ER Paid | 300 | 229 | - | - | - | - |
| TSA Classified ER Paid Health Insurance Option | 301 | 288 | - | - | - | - |
| **BENEFITS** | **6,426** | **7,731** | **5,269** | **-** | | **-** |
| Professional Growth | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| Travel - In District | 305 | 717 | 1,000 | 1,000 | 1,000 | 1,000 |
| Training - In District | - | 150 | - | - | - | - |
| **PURCHASED SERVICES** | **305** | **867** | **2,000** | **2,000** | **2,000** | **2,000** |
| Supplies and Materials | 4,176 | 1,844 | 1,500 | 1,545 | 1,545 | 1,545 |
| Software | 110 | - | - | - | - | - |
| **SUPPLIES** | **4,286** | **1,844** | **1,500** | **1,545** | **1,545** | **1,545** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | **-** | **-** | **-** |
| **OTHER OBJECTS** | **-** | **-** | **-** | **-** | **-** | **-** |
| **SPEECH AND AUDIOLOGY** | **27,032** | **27,860** | **25,078** | **3,545** | **3,545** | **3,545** |




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 4.0 (all housed in the special revenue fund), which is flat to the FY22-23 amended budget. The budget for FY23-24 in the general fund is mainly for expenses, with more funds being used out of the special revenue fund.

# General Fund Detail Budget - 2190 Student Support Services

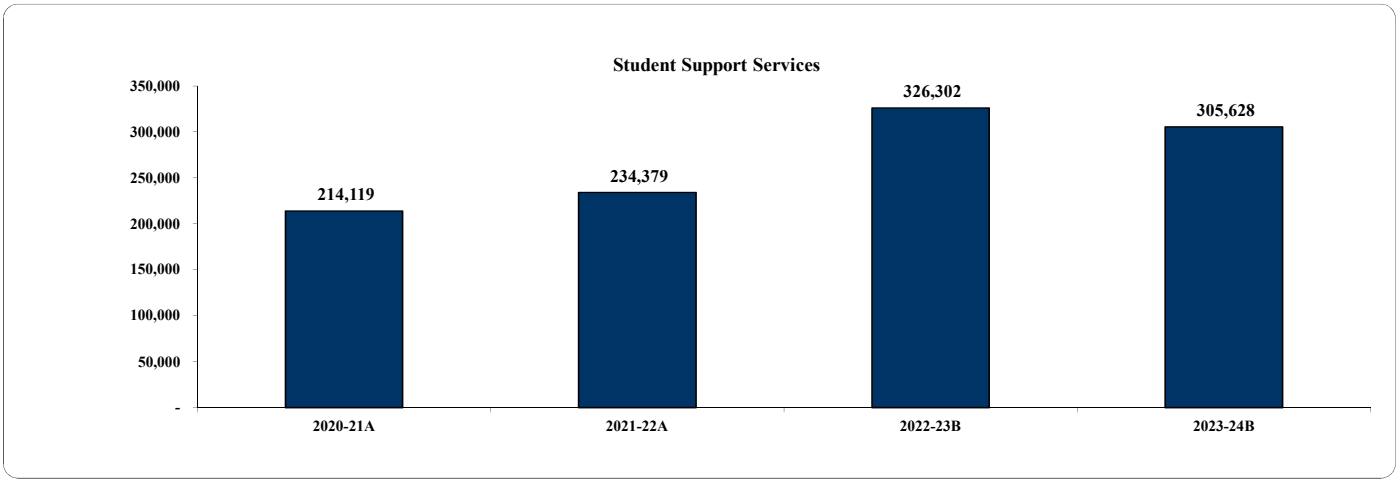
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | - | - | 37,788 | - | - | - |
| Classified | 34,233 | - | - | - | - | - |
| Administrators Salaries | 109,864 | 126,594 | 135,431 | 133,094 | 133,094 | 133,094 |
| Licensed Temporary | - | 1,040 | 36 | 36 | 36 | 36 |
| Classified Temporary | - | - | 1,587 | 1,587 | 1,587 | 1,587 |
| Classified Overtime | 1,397 | - | - | - | - | - |
| Extra Duty Compensation | - | - | 1,801 | 521 | 521 | 521 |
| Insurance Opt Out | 1,400 | - | 1,133 | 1,133 | 1,133 | 1,133 |
| Staff Appreciation Stipend | | 4,250 | - | - | - | - |
| **SALARIES & WAGES** | **146,893** | **131,884** | **177,777** | **136,371** | **136,371** | **136,371** |
| PERS | 41,217 | 33,835 | 50,496 | 39,339 | 39,339 | 39,339 |
| Social Security | 8,936 | 7,811 | 11,022 | 8,455 | 8,455 | 8,455 |
| Medicare | 2,090 | 1,827 | 2,578 | 1,977 | 1,977 | 1,977 |
| Workers Compensation | 750 | 490 | 1,123 | 630 | 630 | 630 |
| Unemployment | 147 | 132 | 243 | 136 | 136 | 136 |
| Health Insurance | 19,340 | 22,996 | 38,806 | 22,738 | 22,738 | 22,738 |
| Life Insurance | 47 | 66 | 179 | 198 | 198 | 198 |
| TSA Exec ER Paid | 600 | 5,672 | 6,800 | 7,600 | 7,600 | 7,600 |
| Long Term Disability | 920 | 755 | 290 | 285 | 285 | 285 |
| FSA/HSA | - | - | - | - | - | - |
| TSA Classified ER Paid Health Insurance Option | 2,107 | 5 | - | - | - | - |
| **BENEFITS** | **76,154** | **73,588** | **111,536** | **81,358** | **81,358** | **81,358** |
| Professional Growth | - | 399 | 8,000 | 8,300 | 8,300 | 8,300 |
| Professional Instr. Services | 8,217 | - | 300 | - | - | - |
| Rental | 240 | 1,485 | 570 | 570 | 570 | 570 |
| Pupil Transportation | 70 | - | - | - | - | - |
| Pupil Transportation | | 38 | | | - | - |
| Travel - In District | 32 | 467 | 500 | 500 | 500 | 500 |
| Travel - Out of District | 1,439 | 7,764 | - | - | - | - |
| Training-In District | - | 1,500 | - | - | - | - |
| Postage | - | 11 | 25 | 25 | 25 | 25 |
| Legal | - | 72,445 | - | - | - | - |
| **PURCHASED SERVICES** | **9,997** | **84,109** | **9,395** | **9,395** | **9,395** | **9,395** |
| Supplies and Materials | 6,792 | 7,253 | 5,000 | 5,150 | 5,150 | 5,150 |
| Periodicals | - | 100 | 200 | 200 | 200 | 200 |
| Non-Consumables | - | 299 | 600 | 600 | 600 | 600 |
| Software | 188 | 79 | - | - | - | - |
| **SUPPLIES** | **6,980** | **7,730** | **5,800** | **5,950** | **5,950** | **5,950** |
| Dues/Fees/Memberships | 595 | 12,953 | 300 | 300 | 300 | 300 |
| **OTHER OBJECTS** | **595** | **12,953** | **300** | **300** | **300** | **300** |
| **STUDENT SUPPORT SERVICES** | **240,620** | **310,265** | **304,808** | **233,374** | **233,374** | **233,374** |




Function 2190 provides support services across the District. Activities include the direction and management of Special Education programs and other student behavioral support. The $8.3K for Professional Growth is for conferences that various central office special education and administration staff attend the COSA SpEd & Law Conferences, Transition Conferences to support students ages 18-21, SynergySE Conference and the Assistive Technology Training. The department is working to also attend a national level Inclusion Conference to support our districts movement in meaningful inclusion opportunities for all students. The FY23-24 Budget of $0.23M is -$0.071M lower than the FY22-23 Budget. Total staffing across all funds is 4.0 FTE for FY23-24, which is flat compared to the current staffing.

# General Fund Detail Budget - 2191 Student Wellness

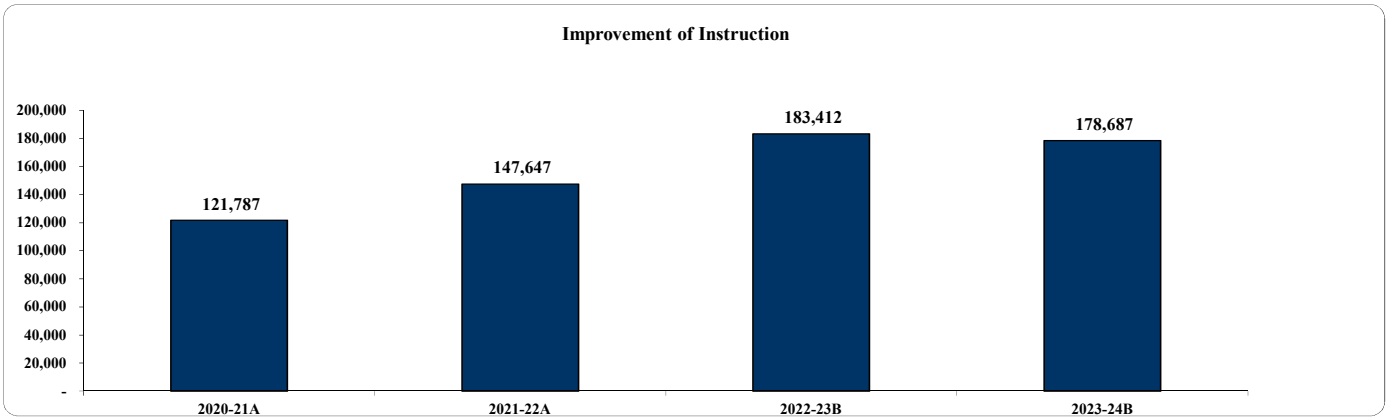
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 41,545 | 12,440 | - | - | - | - |
| Classified | 19,454 | 44,674 | 46,826 | 46,412 | 46,412 | 46,412 |
| Administrators Salaries | 57,442 | 59,134 | 62,669 | 60,888 | 60,888 | 60,888 |
| Licensed Temporary | 2,367 | - | - | - | - | - |
| Classified Temporary | 823 | - | - | - | - | - |
| Classified Overtime | 4,226 | - | - | - | - | - |
| Insurance Opt Out | 3,088 | 213 | - | - | - | - |
| Staff Appreciation Stipend | | 1,250 | - | - | - | - |
| **SALARIES & WAGES** | **128,945** | **117,710** | **109,495** | **107,299** | **107,299** | **107,299** |
| PERS | 38,641 | 29,950 | 27,861 | 31,889 | 31,889 | 31,889 |
| Social Security | 7,917 | 7,003 | 6,789 | 6,653 | 6,653 | 6,653 |
| Medicare | 1,852 | 1,638 | 1,588 | 1,556 | 1,556 | 1,556 |
| Workers Compensation | 546 | 423 | 506 | 496 | 496 | 496 |
| Unemployment | 129 | 126 | 109 | 107 | 107 | 107 |
| Health Insurance | 7,744 | 19,299 | 53,281 | 30,457 | 30,457 | 30,457 |
| Life Insurance | 33 | 46 | 97 | 211 | 211 | 211 |
| TSA Exec ER Paid | 1,207 | 600 | 2,840 | 1,825 | 1,825 | 1,825 |
| Long Term Disability | - | - | 136 | 236 | 236 | 236 |
| FSA/HSA | 600 | - | - | - | - | - |
| TSA Classified ER Paid Health Insurance Option | 1,092 | 948 | 600 | 1,600 | 1,600 | 1,600 |
| **BENEFITS** | **59,761** | **60,032** | **93,806** | **75,029** | **75,029** | **75,029** |
| Professional Growth | - | - | 10,000 | - | - | - |
| Professional Instr. Services | 900 | 22,440 | 90,000 | 100,000 | 100,000 | 100,000 |
| Rental | 120 | 940 | 1,000 | 1,000 | 1,000 | 1,000 |
| Travel - In District | 2,999 | 1,438 | 2,000 | 2,000 | 2,000 | 2,000 |
| Travel - Out of District | - | 8,486 | 8,000 | 8,000 | 8,000 | 8,000 |
| Advertising | 167 | - | - | - | - | - |
| **PURCHASED SERVICES** | **4,186** | **33,304** | **111,000** | **111,000** | **111,000** | **111,000** |
| Supplies and Materials | 11,703 | 21,436 | 10,000 | 10,300 | 10,300 | 10,300 |
| Hardware Under $5000 | 8,750 | - | - | - | - | - |
| **SUPPLIES** | **20,453** | **21,436** | **10,000** | **10,300** | **10,300** | **10,300** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | | | **-** |
| Dues/Fees/Memberships | 774 | 1,896 | 2,000 | 2,000 | 2,000 | 2,000 |
| **OTHER OBJECTS** | **774** | **1,896** | **2,000** | **2,000** | **2,000** | **2,000** |
| **STUDENT SUPPORT SERVICES** | **214,119** | **234,379** | **326,302** | **305,628** | **305,628** | **305,628** |




Function 2191 supports the student service areas directed toward students' overall health and wellness K-12. MSD strives for ALL students to be ready and available for learning and recognizes that this starts with physical, emotional, and mental wellbeing. The $100k in Professional Instructional Services includes consultation and training around comprehensive guidance and counseling and behavioral strategies. This function has 1.5 FTE which is equal to last year.

# General Fund Detail Budget - 2211 Improvement of Instruction

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Classified | 25,853 | 23,080 | 28,376 | 33,100 | 33,100 | 33,100 |
| Administrators Salaries | 55,943 | 73,688 | 77,145 | 81,120 | 81,120 | 81,120 |
| Licensed Temporary | - | 67 | - | - | - | - |
| Classified Temporary | - | 208 | - | - | - | - |
| Classified Overtime | 18 | 181 | - | - | - | - |
| Insurance Opt Out | 1,050 | 1,200 | - | - | - | - |
| Staff Appreciation Stipend | | 2,000 | - | - | - | - |
| **SALARIES & WAGES** | **82,864** | **100,424** | **105,521** | **114,220** | **114,220** | **114,220** |
| PERS | 23,334 | 24,949 | 27,080 | 33,558 | 33,558 | 33,558 |
| Social Security | 5,068 | 6,109 | 6,542 | 7,082 | 7,082 | 7,082 |
| Medicare | 1,185 | 1,429 | 1,530 | 1,656 | 1,656 | 1,656 |
| Workers Compensation | 408 | 375 | 488 | 528 | 528 | 528 |
| Unemployment | 83 | 102 | 106 | 114 | 114 | 114 |
| Health Insurance | 5,911 | 11,437 | 34,800 | 16,112 | 16,112 | 16,112 |
| Life Insurance | 17 | 40 | 28 | 211 | 211 | 211 |
| TSA Exec ER Paid | 300 | 309 | 3,950 | 700 | 700 | 700 |
| Long Term Disability | 64 | 52 | 228 | 6 | 6 | 6 |
| FSA/HSA | 300 | - | - | - | - | - |
| TSA Classified ER Paid Health Insurance Option | 1,499 | 901 | 300 | 1,600 | 1,600 | 1,600 |
| **BENEFITS** | **38,169** | **45,703** | **75,051** | **61,567** | **61,567** | **61,567** |
| Professional Services | - | 200 | 200 | 200 | 200 | 200 |
| Other Licensed Subs | - | - | - | - | - | - |
| **PURCHASED SERVICES** | **-** | **200** | **200** | **200** | **200** | **200** |
| Supplies and Materials | 159 | 704 | 2,000 | 2,060 | 2,060 | 2,060 |
| Non-Consumables | - | 21 | 40 | 40 | 40 | 40 |
| **SUPPLIES** | **159** | **725** | **2,040** | **2,100** | **2,100** | **2,100** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | **-** | | **-** |
| Dues/Fees/Memberships | 595 | 595 | 600 | 600 | 600 | 600 |
| **OTHER OBJECTS** | **595** | **595** | **600** | **600** | **600** | **600** |
| **IMPROV. OF INSTRUCTION** | **121,787** | **147,647** | **183,412** | **178,687** | **178,687** | **178,687** |

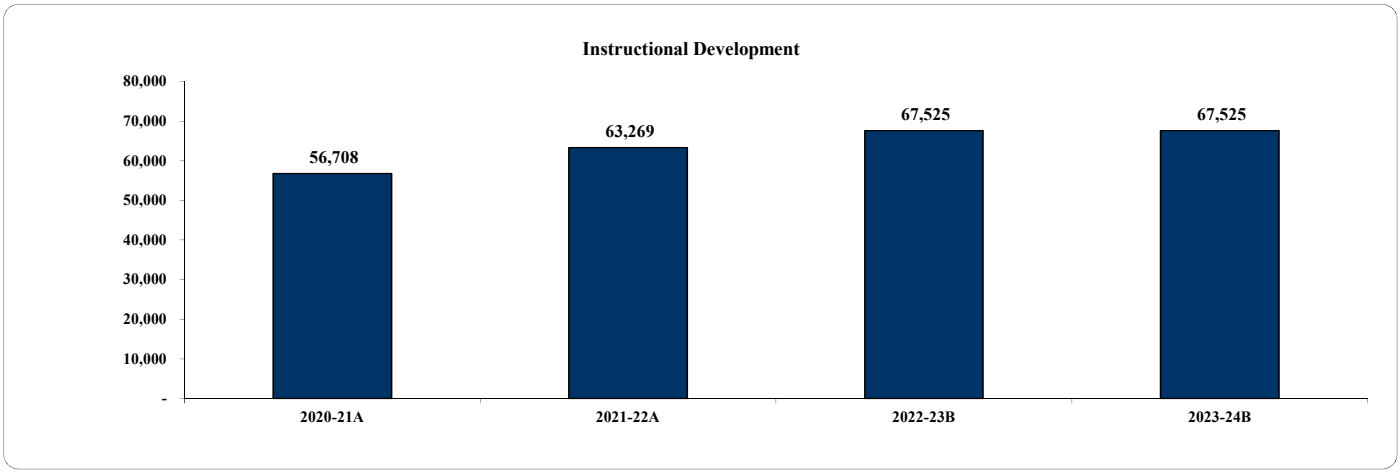



Function 2211 is for activities associated with directing and managing the instructional staff in planning, developing, and evaluating the process providing learning experiences for students. Staffing in the General Fund for the Improvement of Instruction function is flat to current levels. The budget of $178K, flat to FY22-23. Total staffing is 4.5 FTE.

Direct Administration - Includes 0.5 FTE of Federal Programs Director
Administrative Support - Includes 0.5 FTE of Federal Programs Office Manager
Student Wellness Coordinator - 0.5 FTE
Director of Literacy - 1.0 FTE
Teacher on Special Assignment - 2.0 FTE

# General Fund Detail Budget - 2212 Instructional Development

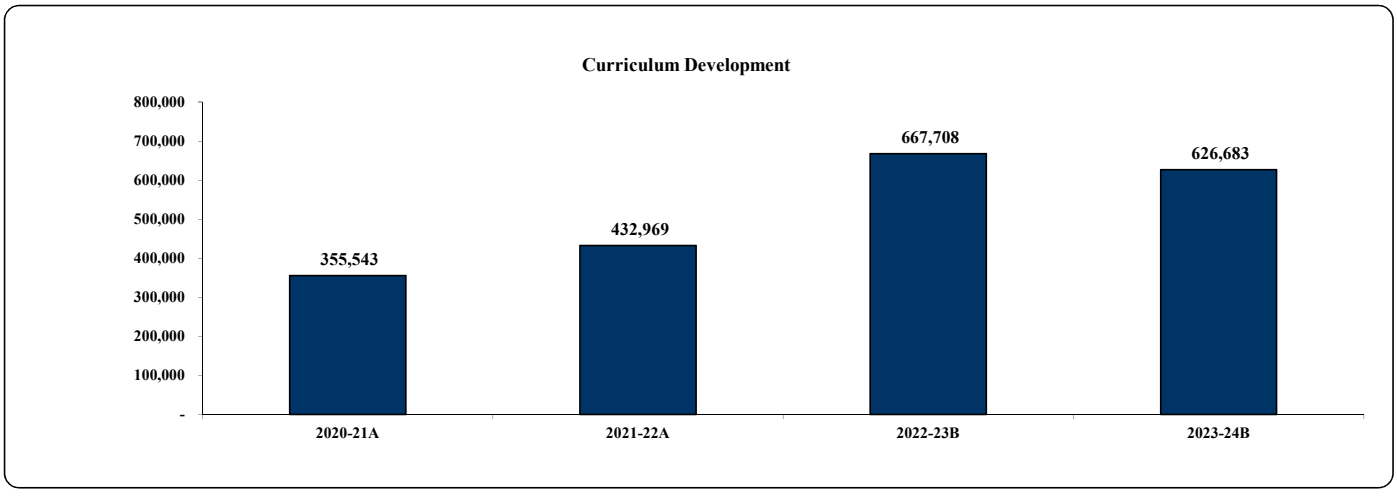
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed Temporary | 26 | 620 | - | - | - | - |
| Classified Temporary | 322 | - | - | - | - | - |
| **SALARIES & WAGES** | **348** | **620** | **-** | **-** | **-** | **-** |
| PERS | 119 | 201 | - | - | - | - |
| Social Security/Medicare | 22 | 37 | - | - | - | - |
| Medicare | 5 | 9 | - | - | - | - |
| Workers Compensation | 2 | 3 | - | - | - | - |
| Unemployment | 0 | 1 | - | - | - | - |
| TSA-ER Paid | 0 | 5 | - | - | - | - |
| **BENEFITS** | **148** | **255** | **-** | **-** | **-** | **-** |
| Professional Growth | 56,213 | 57,809 | 57,525 | 57,525 | 57,525 | 57,525 |
| Professional Instr. Services | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| **PURCHASED SERVICES** | **56,213** | **57,809** | **67,525** | **67,525** | **67,525** | **67,525** |
| Supplies and Materials | - | 363 | - | - | - | - |
| Non-Consumables | - | 990 | - | - | - | - |
| Software | - | 3,233 | - | - | - | - |
| **SUPPLIES** | **-** | **4,586** | **-** | **-** | **-** | **-** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | **-** | **-** | **-** |
| **OTHER OBJECTS** | **-** | **-** | **-** | **-** | **-** | **-** |
| **INSTRUCTIONAL DEVELOPMENT** | **56,708** | **63,269** | **67,525** | **67,525** | **67,525** | **67,525** |




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

# General Fund Detail Budget - 2213 Curriculum Development

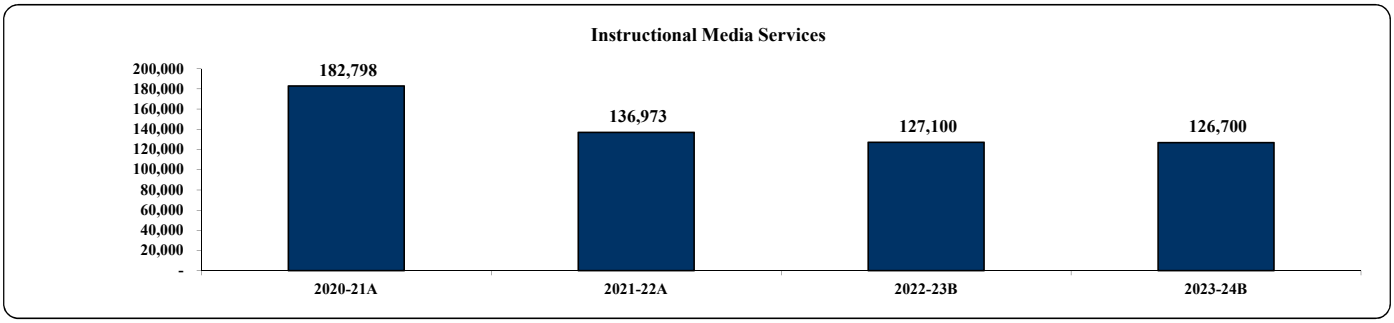
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Classified | 56,525 | 60,402 | 63,961 | 66,242 | 66,242 | 66,242 |
| Administrators Salaries | 112,764 | 126,044 | 146,376 | 101,457 | 101,457 | 101,457 |
| Licensed Temporary | 12,441 | 875 | 75,000 | 75,000 | 75,000 | 75,000 |
| Classified Temporary | - | 4,194 | 1,000 | 1,000 | 1,000 | 1,000 |
| Classified Overtime | 263 | 127 | 1,160 | 1,160 | 1,160 | 1,160 |
| Staff Appreciation Stipend | | 3,250 | - | - | - | - |
| **SALARIES & WAGES** | **181,992** | **195,122** | **278,631** | **244,859** | **244,859** | **244,859** |
| PERS | 55,027 | 52,796 | 70,187 | 59,732 | 59,732 | 59,732 |
| Social Security | 11,080 | 11,856 | 17,275 | 15,181 | 15,181 | 15,181 |
| Medicare | 2,591 | 2,773 | 4,040 | 3,550 | 3,550 | 3,550 |
| Workers Compensation | 863 | 749 | 1,965 | 1,131 | 1,131 | 1,131 |
| Unemployment | 182 | 195 | 425 | 245 | 245 | 245 |
| Health Insurance | 42,269 | 38,991 | 35,613 | 38,565 | 38,565 | 38,565 |
| Life Insurance | 42 | 82 | 55 | 80 | 80 | 80 |
| TSA Exec ER Paid | 1,265 | 6,776 | 3,050 | 1,125 | 1,125 | 1,125 |
| Long Term Disability | 165 | 136 | 766 | 369 | 369 | 369 |
| FSA/HSA | 1,200 | 600 | 600 | - | - | - |
| TSA Classified ER Paid Health Insurance Option | 1,936 | 600 | 600 | 2,000 | 2,000 | 2,000 |
| **BENEFITS** | **116,621** | **115,554** | **134,577** | **121,979** | **121,979** | **121,979** |
| Professional Growth | - | 1,666 | - | - | - | - |
| Professional Instr. Services | - | - | 50,000 | 50,000 | 50,000 | 50,000 |
| Travel - Out of District | - | 485 | 15,000 | 15,000 | 15,000 | 15,000 |
| **PURCHASED SERVICES** | **-** | **2,151** | **65,000** | **65,000** | **65,000** | **65,000** |
| Supplies and Materials | 22,929 | 15,850 | 11,500 | 11,845 | 11,845 | 11,845 |
| Textbooks | - | 89,841 | 80,000 | 85,000 | 85,000 | 85,000 |
| Non-Consumables | - | 813 | 8,000 | 8,000 | 8,000 | 8,000 |
| Software | 20,096 | - | 75,000 | 75,000 | 75,000 | 75,000 |
| **SUPPLIES** | **43,025** | **106,504** | **174,500** | **179,845** | **179,845** | **179,845** |
| Dues/Fees/Memberships | 13,905 | 13,638 | 15,000 | 15,000 | 15,000 | 15,000 |
| **OTHER OBJECTS** | **13,905** | **13,638** | **15,000** | **15,000** | **15,000** | **15,000** |
| **CURRICULUM DEVELOPMENT** | **355,543** | **432,969** | **667,708** | **626,683** | **626,683** | **626,683** |




Function 2213 supports K-12 District initiatives for the improvement of instruction through ongoing curriculum development. FY23-24 spending is $0.62M, -$0.04M, or -6.14% lower than the FY22-23 Budget due to the replacement of a curriculum director with a lower cost curriculum coordinator. This function fluctuates from year to year based on the specific curriculum needs. The budget for textbooks includes annual textbook replenishment. Computer software includes ongoing hosting fees, teaching presentation software, an integrated Social Studies and English Language Arts supplemental digital program, and other tools for students to access curriculum. Staffing for FY23-24 is 3.0 FTE, which is flat to the current year.

# General Fund Detail Budget - 2221 Instructional Media Center Services

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Classified | 26,791 | 9,130 | - | - | - | - |
| Classified Temporary | - | - | 1,000 | - | - | - |
| Classified Overtime | 16 | - | - | - | - | - |
| **SALARIES & WAGES** | **26,806** | **9,130** | **1,000** | **-** | **-** | **-** |
| PERS | 7,678 | 40 | - | - | - | - |
| Social Security | 1,558 | 565 | - | - | - | - |
| Medicare | 364 | 132 | - | - | - | - |
| Workers Compensation | 124 | 36 | - | - | - | - |
| Unemployment | 27 | 9 | - | - | - | - |
| Health Insurance | 15,701 | 116 | - | - | - | - |
| Life Insurance | 12 | 0 | - | - | - | - |
| TSA Exec ER Paid | 600 | - | - | - | - | - |
| Long Term Disability | 122 | 100 | - | - | - | - |
| FSA/HSA | - | - | - | - | - | - |
| TSA Classified ER Paid Health Insurance Option Health In | 222 | 3 | - | - | - | - |
| **BENEFITS** | **26,408** | **1,003** | **-** | **-** | **-** | **-** |
| Travel - In District | 396 | 538 | 1,000 | 1,000 | 1,000 | 1,000 |
| Travel - Out of District | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| Professional Services | - | 255 | 3,400 | 3,400 | 3,400 | 3,400 |
| **PURCHASED SERVICES** | **396** | **793** | **5,400** | **5,400** | **5,400** | **5,400** |
| Supplies and Materials | 9,184 | 7,500 | 20,000 | 20,600 | 20,600 | 20,600 |
| Textbooks | 6,432 | 2,135 | - | - | - | - |
| Library Books | 1,802 | 69,030 | 30,000 | 30,000 | 30,000 | 30,000 |
| Periodicals | - | - | 500 | 500 | 500 | 500 |
| Non-Consumables | 2,871 | 4,444 | - | - | - | - |
| Software | 65,300 | 42,938 | 70,000 | 70,000 | 70,000 | 70,000 |
| Accelerated Reader | 43,598 | - | - | - | - | - |
| **SUPPLIES** | **129,187** | **126,046** | **120,500** | **121,100** | **121,100** | **121,100** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | **-** | | **-** |
| Dues/Fees/Memberships | - | - | 200 | 200 | 200 | 200 |
| **OTHER OBJECTS** | **-** | **-** | **200** | **200** | **200** | **200** |
| **INSTRUCTIONAL MEDIA SERVICES** | **182,798** | **136,973** | **127,100** | **126,700** | **126,700** | **126,700** |

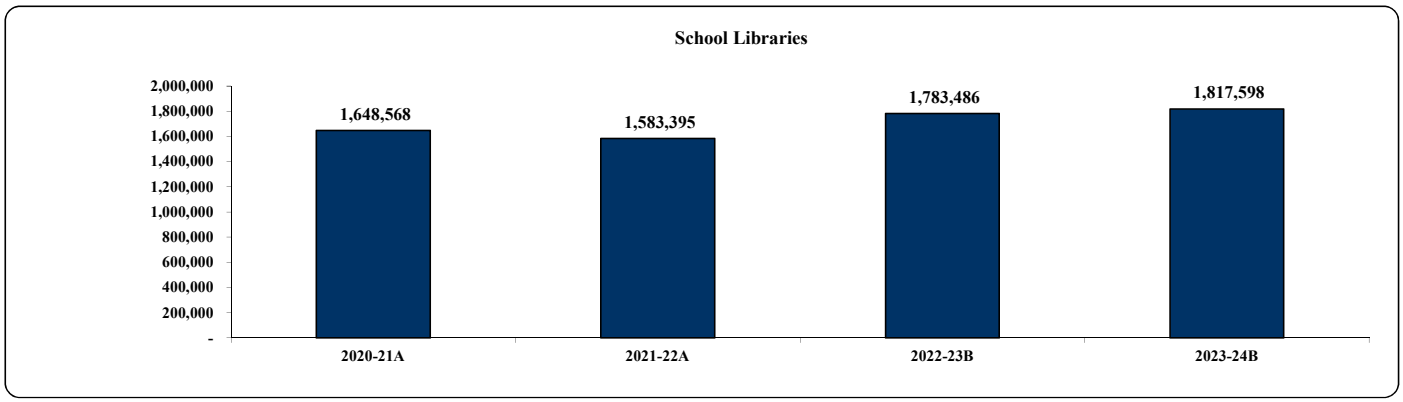



Function 2221 is for activities involved in the direction and management of educational media services used by teachers. This includes hardware, software, online, and other learning resources, and printed materials. $20,000 is budgeted in Supplies and Materials for new shelving. The library book budget object code will include purchasing up to $2,000 in library books for each elementary library. The software budget object code includes $70,000 for Destiny (our library information system), Whooos Reading (reading motivation software), SORA (online digital library book access for students and teachers), and SWIVL (audio and video tools for recording real-time teaching.) Staffing for the Instructional Media Center is under function 2222, School Libraries.

The Instructional Media Center (IMC) prepares books for schools, which includes barcoding and labeling, adding them to our digital library catalog, and covering them with a protective coating so they are "shelf-ready." Approximately 12,000 new books are added to our elementary school libraries each year.

# General Fund Detail Budget - 2222 School Libraries

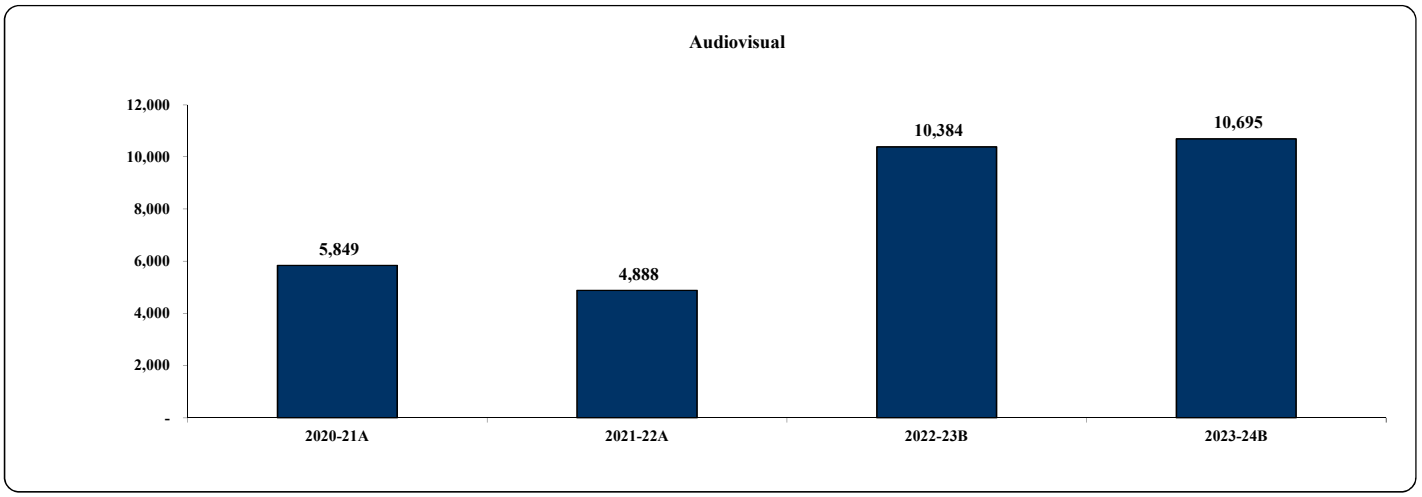
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 318,851 | 331,770 | 332,294 | 344,203 | 344,203 | 344,203 |
| Classified | 548,854 | 478,091 | 560,893 | 619,669 | 619,669 | 619,669 |
| Licensed Temporary | 934 | 135 | 557 | 557 | 557 | 557 |
| Classified Temporary | 136 | 994 | 220 | 220 | 220 | 220 |
| Classified Overtime | 4,589 | 13,532 | 6,240 | 6,240 | 6,240 | 6,240 |
| Extra Duty Compensation | 2,659 | 2,400 | 2,502 | 1,200 | 1,200 | 1,200 |
| Insurance Opt Out | 7,574 | 4,853 | 6,473 | 6,473 | 6,473 | 6,473 |
| Staff Appreciation Stipend | | 24,000 | - | - | - | - |
| **SALARIES & WAGES** | **883,596** | **855,776** | **909,178** | **978,561** | **978,561** | **978,561** |
| PERS | 285,486 | 253,413 | 249,148 | 284,837 | 284,837 | 284,837 |
| Social Security | 53,390 | 51,588 | 53,052 | 60,764 | 60,764 | 60,764 |
| Medicare | 12,486 | 12,065 | 12,408 | 14,211 | 14,211 | 14,211 |
| Workers Compensation | 3,865 | 3,125 | 4,116 | 4,528 | 4,528 | 4,528 |
| Unemployment | 884 | 937 | 891 | 980 | 980 | 980 |
| Health Insurance | 236,998 | 249,515 | 244,320 | 245,424 | 245,424 | 245,424 |
| Life Insurance | 269 | 240 | 314 | 331 | 331 | 331 |
| TSA Exec ER Paid | 12,966 | 15,257 | 11,675 | 8,400 | 8,400 | 8,400 |
| Long Term Disability | 2,925 | 2,402 | 1,885 | 1,278 | 1,278 | 1,278 |
| 125 Plan Ins Opt Out | 8,600 | 6,719 | 7,600 | 7,400 | 7,400 | 7,400 |
| TSA Classified ER Paid Health Insurance Option Health In | 7,460 | 7,635 | 7,600 | 10,400 | 10,400 | 10,400 |
| **BENEFITS** | **625,329** | **602,896** | **593,008** | **638,552** | **638,552** | **638,552** |
| Travel - Out of District | - | - | 500 | 1,015 | 1,015 | 1,015 |
| Other Licensed Subs | - | 1,229 | - | - | - | - |
| Other Classified Subs | - | 2,861 | 1,500 | 1,500 | 1,500 | 1,500 |
| **PURCHASED SERVICES** | **-** | **4,091** | **2,000** | **2,515** | **2,515** | **2,515** |
| Supplies and Materials | 15,695 | 11,289 | 9,250 | 9,528 | 9,528 | 9,528 |
| Textbooks | - | 5,368 | 10,000 | 5,300 | 5,300 | 5,300 |
| Library Books | 102,842 | 70,770 | 203,900 | 127,182 | 127,182 | 127,182 |
| Periodicals | 1,555 | 2,070 | 6,325 | 6,515 | 6,515 | 6,515 |
| Non-Consumables | 798 | 5,216 | 1,000 | 1,030 | 1,030 | 1,030 |
| Software | 4,041 | 4,987 | 5,500 | 48,161 | 48,161 | 48,161 |
| Accelerated Reader Software | 14,561 | 20,588 | 43,200 | - | - | - |
| Hardware Under $5000 | - | - | - | - | - | - |
| **SUPPLIES** | **139,492** | **120,288** | **279,175** | **197,715** | **197,715** | **197,715** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | **-** | **-** | **-** |
| Dues/Fees/Memberships | 150 | 344 | 125 | 254 | 254 | 254 |
| **OTHER OBJECTS** | **150** | **344** | **125** | **254** | **254** | **254** |
| **SCHOOL LIBRARIES** | **1,648,568** | **1,583,395** | **1,783,486** | **1,817,598** | **1,817,598** | **1,817,598** |




Function 2222 includes staff, services, books, periodicals, technology, supplies, and other resources for school libraries. Each of our elementary schools has one Media Center Technician. The middle and high schools have a Media Specialist as well as a Media Center Assistant. FY23-24 Budget spending is $1.8M, which is $0.034M higher than the prior year. Staffing is 22.97 FTE and includes 2.0 additional FTE for the Oakdale Middle School.

# General Fund Detail Budget - 2223 Audiovisual

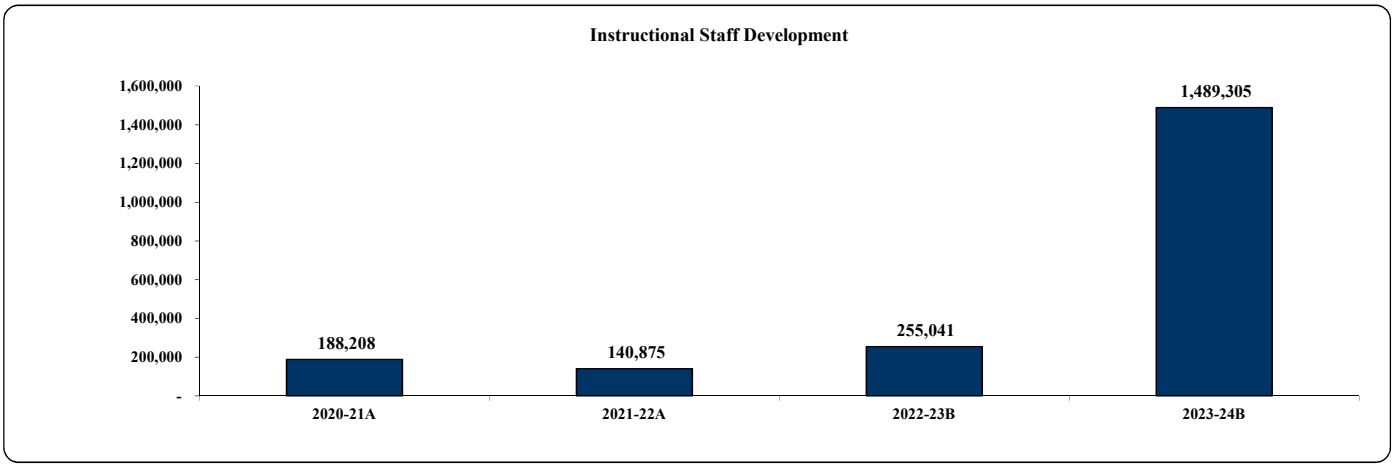
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **SALARIES & WAGES** | - | - | | | | |
| **BENEFITS** | - | - | | | | |
| **PURCHASED SERVICES** | - | - | | | | |
| Supplies and Materials | 2,178 | 2,641 | 4,900 | 5,047 | 5,047 | 5,047 |
| Non-Consumables | 1,336 | - | 1,584 | 1,631 | 1,631 | 1,631 |
| Hardware Under $5000 | 2,336 | 2,246 | 3,900 | 4,017 | 4,017 | 4,017 |
| **SUPPLIES** | **5,849** | **4,888** | **10,384** | **10,695** | **10,695** | **10,695** |
| **OTHER OBJECTS** | - | - | - | | | |
| **AUDIOVISUAL** | **5,849** | **4,888** | **10,384** | **10,695** | **10,695** | **10,695** |




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

# General Fund Detail Budget - 2240 Instructional Staff Development

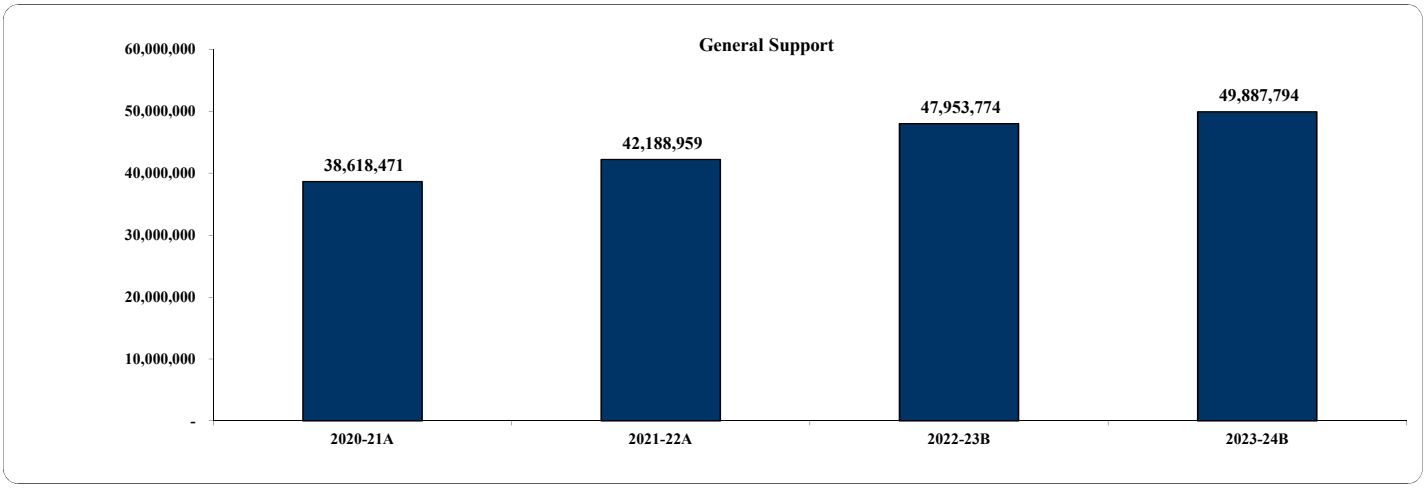
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 49,729 | 25,045 | 25,975 | - | - | - |
| Administrators Salaries | 2,170 | 3,715 | 3,816 | - | - | - |
| Licensed Temporary | 54,073 | 8,847 | 74,182 | 943,182 | 943,182 | 943,182 |
| Classified Temporary | 786 | 88 | - | - | - | - |
| Classified Overtime | - | - | 227 | 227 | 227 | 227 |
| Staff Appreciation Stipend | | 6,500 | - | - | - | - |
| **SALARIES & WAGES** | **106,759** | **44,195** | **104,200** | **943,409** | **943,409** | **943,409** |
| PERS | 36,963 | 14,127 | 20,282 | 158,053 | 158,053 | 158,053 |
| Social Security | 6,421 | 2,650 | 8,587 | 69,918 | 69,918 | 69,918 |
| Medicare | 1,501 | 620 | 2,008 | 16,352 | 16,352 | 16,352 |
| Workers Compensation | 544 | 147 | 640 | 5,210 | 5,210 | 5,210 |
| Unemployment | 107 | 48 | 139 | 1,128 | 1,128 | 1,128 |
| Health Insurance | 11,274 | 13 | - | 30,000 | 30,000 | 30,000 |
| Life Insurance | 18 | 0 | 110 | - | - | - |
| TSA Exec ER Paid | 486 | 401 | 4,575 | - | - | - |
| Long Term Disability | 330 | 342 | - | - | - | - |
| **BENEFITS** | **57,644** | **18,348** | **36,341** | **280,661** | **280,661** | **280,661** |
| Professional Growth | 3,919 | 41,726 | 25,000 | 25,000 | 25,000 | 25,000 |
| Professional Instr. Services | 7,425 | 2,600 | 16,500 | 16,905 | 16,905 | 16,905 |
| Pupil Transportation | - | - | 3,000 | 3,090 | 3,090 | 3,090 |
| Travel - In District | - | 802 | 500 | 500 | 500 | 500 |
| Travel - Out of District | 1,803 | 5,865 | 10,000 | 10,000 | 10,000 | 10,000 |
| Professional Services | 5,097 | 21 | 2,000 | 2,000 | 2,000 | 2,000 |
| Other Licensed Subs | 475 | 2,704 | 33,000 | 183,000 | 183,000 | 183,000 |
| Other Classified Subs | 832 | 983 | 1,300 | 1,300 | 1,300 | 1,300 |
| **PURCHASED SERVICES** | **19,551** | **54,701** | **91,300** | **241,795** | **241,795** | **241,795** |
| Supplies and Materials | 1,971 | 6,501 | 8,000 | 8,240 | 8,240 | 8,240 |
| Software | - | 12,798 | 12,000 | 12,000 | 12,000 | 12,000 |
| Hardware Under $5000 | - | 48 | - | - | - | - |
| **SUPPLIES** | **1,971** | **19,347** | **20,000** | **20,240** | **20,240** | **20,240** |
| Dues/Fees/Memberships | 2,283 | 4,284 | 3,200 | 3,200 | 3,200 | 3,200 |
| **OTHER OBJECTS** | **2,283** | **4,284** | **3,200** | **3,200** | **3,200** | **3,200** |
| **INSTR. STAFF DEVELOPMENT** | **188,208** | **140,875** | **255,041** | **1,489,305** | **1,489,305** | **1,489,305** |




Function 2240 supports activities designed to train licensed and non-licensed staff in the training and use of District instructional resources and best teaching practices to improve instruction. This function contains additional stipends for experienced teachers to mentor new teachers who join the district. The FY23-24 Budget of $1.49M is substanially higher than the FY22-23 Budget of $0.26M. The increase is mainly due to an $0.84M increase in temporary labor to be spent on training for Literacy. This function includes training for mentors, new teacher orientation, and contracted services for training of new teachers in the various resources. Staffing across all funds is 3.0 FTE, which is flat to the prior year.

# General Fund Expenditures - General Support Functions

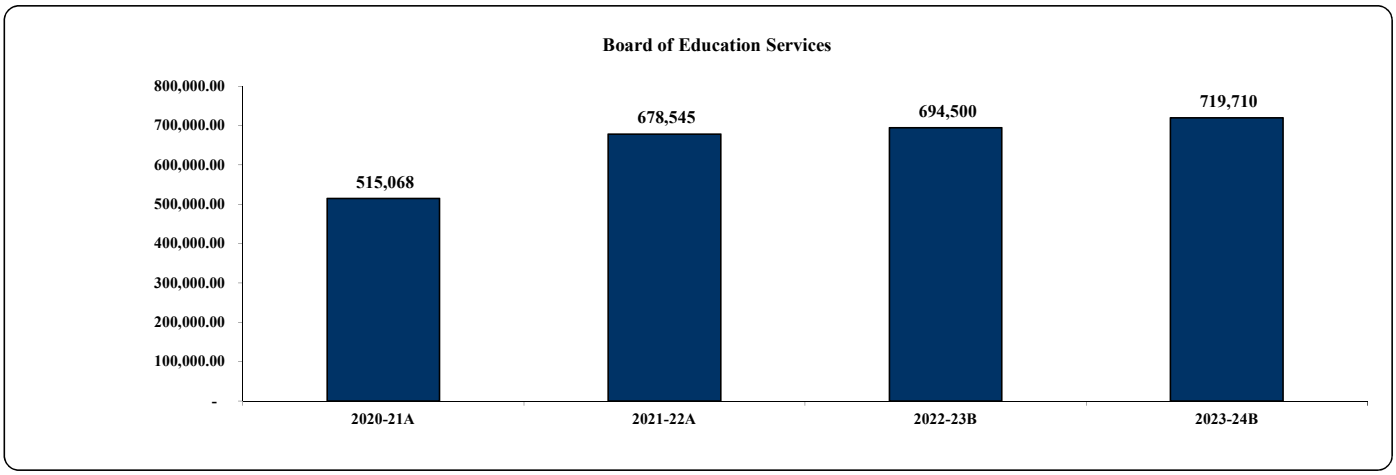
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Board of Education | 515,068 | 678,545 | 694,500 | 719,710 | 719,710 | 719,710 |
| Office of Superintendent | 1,326,736 | 1,243,816 | 1,134,561 | 1,191,310 | 1,191,310 | 1,191,310 |
| Communications | 249,256 | 482,240 | 560,218 | 602,678 | 602,678 | 602,678 |
| Office of the Educational Directors | 86,778 | - | - | - | - | - |
| Teaching and Learning | 1,387,606 | 1,757,502 | 1,583,424 | 1,489,708 | 1,489,708 | 1,489,708 |
| Secondary Athletics | - | - | 293,000 | 296,939 | 296,939 | 296,939 |
| Office of the Principal | 8,978,090 | 8,449,900 | 9,750,931 | 10,188,848 | 10,188,848 | 10,188,848 |
| Business Services | 849,437 | 1,066,667 | 1,238,883 | 1,186,499 | 1,186,499 | 1,186,499 |
| Other Fiscal Services | 47,587 | 95,157 | 63,333 | 63,333 | 63,333 | 63,333 |
| Custodial | 5,055,923 | 5,016,596 | 5,449,741 | 5,692,163 | 5,692,163 | 5,692,163 |
| Maintenance Services | 6,892,749 | 7,480,673 | 8,812,028 | 9,533,907 | 9,533,907 | 9,533,907 |
| Vehicle Maintenance | 112,479 | 186,590 | 110,000 | 120,000 | 120,000 | 120,000 |
| Building Security | 110,126 | 110,732 | 108,000 | 108,000 | 108,000 | 108,000 |
| Student Transportation | 3,768,025 | 5,584,316 | 6,040,036 | 6,225,036 | 6,225,036 | 6,225,036 |
| Purchasing and Distribution | 652,617 | 673,741 | 688,168 | 671,258 | 671,258 | 671,258 |
| Printing and Publishing | 198,735 | 180,336 | 225,634 | 256,815 | 256,815 | 256,815 |
| Human Resources | 1,380,044 | 1,668,468 | 2,019,245 | 2,213,889 | 2,213,889 | 2,213,889 |
| Information Technology | 1,558,038 | 1,958,521 | 4,575,893 | 4,802,213 | 4,802,213 | 4,802,213 |
| Network and Telecommunications | 3,951,946 | 4,157,717 | 2,650,000 | 2,485,000 | 2,485,000 | 2,485,000 |
| Early Retirement | 1,497,229 | 1,397,444 | 1,956,179 | 2,040,486 | 2,040,486 | 2,040,486 |
| **GENERAL SUPPORT** | **38,618,471** | **42,188,959** | **47,953,774** | **49,887,794** | **49,887,794** | **49,887,794** |




The FY23-24 Budget for the General Support functions is $49.88M, up $1.93M (4.0%) from the FY22-23 Budget. The total FTE in these functions is 299.25 FTE, which is -1.81 FTE less than the prior year. This is due to the transfer in of 6.0 FTE for the Innovation Academy from Online School, a -1.8 FTE transfer out to Title funds, the increase of 3.0 FTE for OMS (1.0 FTE Secretary and 2.0 FTE Office Assistants, and the reduction of 9.0 FTE) (7.0 FTE of which are open positions). Spending variances compared to the FY23-24 Budget for each function are described in the following pages.

# General Fund Detail Budget - 2310 Board of Education Services

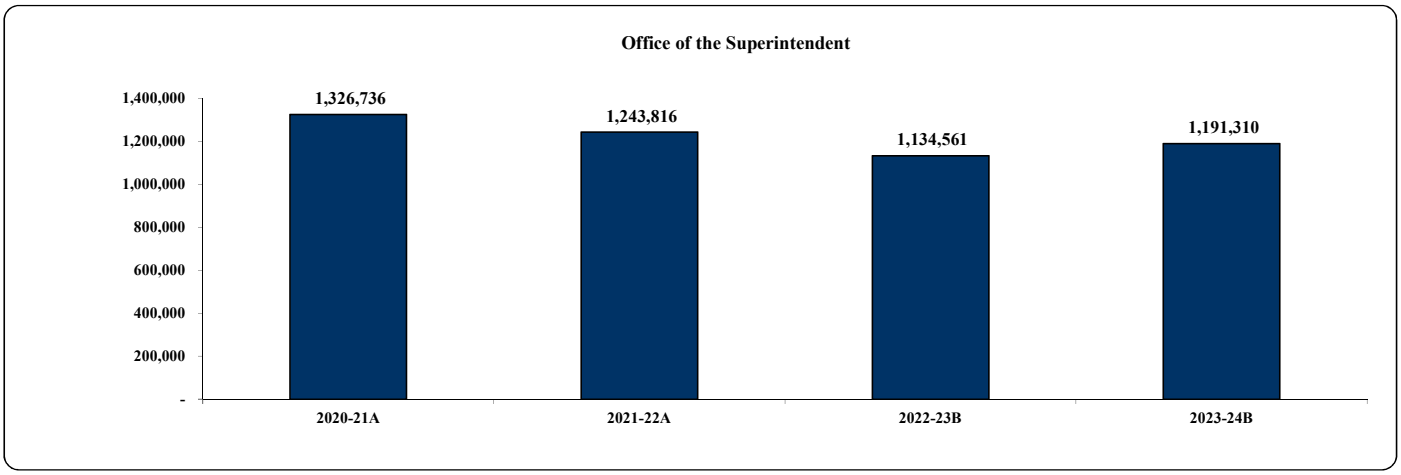
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **SALARIES & WAGES** | - | - | | | | - |
| **BENEFITS** | - | - | | - | | - |
| Cleaning Services | - | 132 | - | | - | - |
| Travel - In District | 180 | 3,632 | 500 | 500 | 500 | 500 |
| Travel - Out of District | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| Advertising | 1,608 | 1,536 | - | - | - | - |
| Audit | 41,010 | 26,080 | 50,000 | 40,000 | 40,000 | 40,000 |
| Legal | 25,927 | 12,250 | 50,000 | 60,000 | 60,000 | 60,000 |
| Elections | 20,946 | - | 20,000 | 20,000 | 20,000 | 20,000 |
| Professional Services | 8,750 | 14,623 | 25,000 | 25,000 | 25,000 | 25,000 |
| **PURCHASED SERVICES** | **98,421** | **58,253** | **155,500** | **155,500** | **155,500** | **155,500** |
| Supplies and Materials | 2,592 | 4,789 | 7,000 | 7,210 | 7,210 | 7,210 |
| Periodicals | - | 130 | | | - | - |
| Hardware Under $5000 | - | 1,563 | | | - | - |
| **SUPPLIES** | **2,592** | **6,481** | **7,000** | **7,210** | **7,210** | **7,210** |
| **CAPITAL OUTLAY** | - | - | - | | | - |
| Dues/Fees/Memberships | 17,613 | 6,738 | 27,000 | 27,000 | 27,000 | 27,000 |
| Liability Insurance | 394,366 | 442,072 | 495,000 | 520,000 | 520,000 | 520,000 |
| Legal Settlements | 2,076 | 165,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| **OTHER OBJECTS** | **414,055** | **613,810** | **532,000** | **557,000** | **557,000** | **557,000** |
| **BOARD OF EDUCATION SERVICES** | **515,068** | **678,545** | **694,500** | **719,710** | **719,710** | **719,710** |




Function 2310 includes expenses for policy development, audits, legal services, elections, dues, liability insurance and other responsibilities of the governing body. FY23-24 spending remains relatively equal to the current year, with a slight increase due to liability insurance.

# General Fund Detail Budget - 2321 Office of the Superintendent

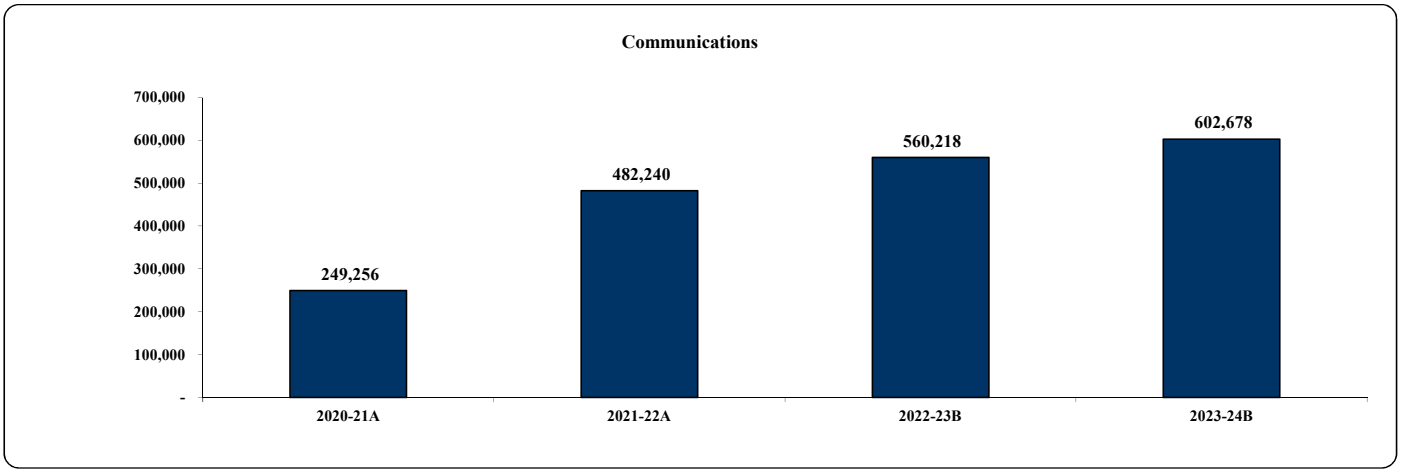
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Classified | 184,338 | 150,568 | 194,100 | 151,526 | 151,526 | 151,526 |
| Administrators Salaries | 637,292 | 563,243 | 480,392 | 551,857 | 551,857 | 551,857 |
| Classified Temporary | - | - | 4,102 | 4,102 | 4,102 | 4,102 |
| Classified Overtime | - | 5 | 672 | 672 | 672 | 672 |
| Staff Appreciation Stipend | | 1,000 | - | - | - | - |
| **SALARIES & WAGES** | **821,631** | **714,817** | **679,266** | **708,158** | **708,158** | **708,158** |
| PERS | 209,819 | 164,969 | 171,802 | 205,955 | 205,955 | 205,955 |
| Social Security | 36,736 | 30,445 | 42,114 | 43,906 | 43,906 | 43,906 |
| Medicare | 11,716 | 10,255 | 9,850 | 10,268 | 10,268 | 10,268 |
| Workers Compensation | 3,852 | 2,631 | 2,932 | 3,272 | 3,272 | 3,272 |
| Unemployment | 822 | 715 | 635 | 708 | 708 | 708 |
| Health Insurance | 77,616 | 67,157 | 80,952 | 80,641 | 80,641 | 80,641 |
| Life Insurance | 144 | 192 | 28 | 371 | 371 | 371 |
| TSA-Employer Paid | 24,800 | 26,932 | 13,710 | 6,750 | 6,750 | 6,750 |
| Long Term Disability | 569 | 468 | 1,360 | 1,382 | 1,382 | 1,382 |
| FSA/HSA | 2,250 | 3,834 | 2,400 | 2,600 | 2,600 | 2,600 |
| TSA Classified ER Paid Health Insurance Option Health In | 3,439 | 1,647 | 2,813 | - | - | - |
| **BENEFITS** | **371,762** | **309,246** | **328,595** | **355,852** | **355,852** | **355,852** |
| Professional Growth | 4,980 | (350) | 5,000 | 5,000 | 5,000 | 5,000 |
| Rental Expense | 465 | 7,477 | - | - | - | - |
| Travel - In District | 631 | 2,968 | 1,250 | 1,250 | 1,250 | 1,250 |
| Travel - Out of District | 12,678 | 12,208 | 16,000 | 16,000 | 16,000 | 16,000 |
| Postage | 32,899 | 16,156 | 25,000 | 25,000 | 25,000 | 25,000 |
| Advertising | 124 | - | 2,500 | 2,500 | 2,500 | 2,500 |
| Legal | 21,604 | 26,592 | 20,000 | 20,000 | 20,000 | 20,000 |
| Professional Services | 25,769 | 31,096 | 30,000 | 30,000 | 30,000 | 30,000 |
| Other General Prof/Tech Sv | - | 295 | - | - | - | - |
| **PURCHASED SERVICES** | **99,150** | **96,442** | **99,750** | **99,750** | **99,750** | **99,750** |
| Supplies and Materials | 26,218 | 95,797 | 20,000 | 20,600 | 20,600 | 20,600 |
| Textbooks | 2,984 | 20,581 | - | - | - | - |
| Periodicals | 474 | 386 | 450 | 450 | 450 | 450 |
| Non-Consumables | - | 224 | - | - | - | - |
| **SUPPLIES** | **29,676** | **116,987** | **20,450** | **21,050** | **21,050** | **21,050** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | **-** | | **-** |
| Dues/Fees/Memberships | 4,518 | 6,324 | 6,500 | 6,500 | 6,500 | 6,500 |
| Liability Insurance | - | - | - | - | - | - |
| **OTHER OBJECTS** | **4,518** | **6,324** | **6,500** | **6,500** | **6,500** | **6,500** |
| **SUPERINTENDENT'S OFFICE** | **1,326,736** | **1,243,816** | **1,134,561** | **1,191,310** | **1,191,310** | **1,191,310** |




Function 2321 includes services, supplies, travel, postage, materials, and staff to support the Superintendent's office. The FY23-24 budgeted spending is $1.19M, an increase of $56K from the FY22-23 budget. Staffing for this department is 4.73 FTE, equal to the prior year.

# General Fund Detail Budget - 2322 Communications

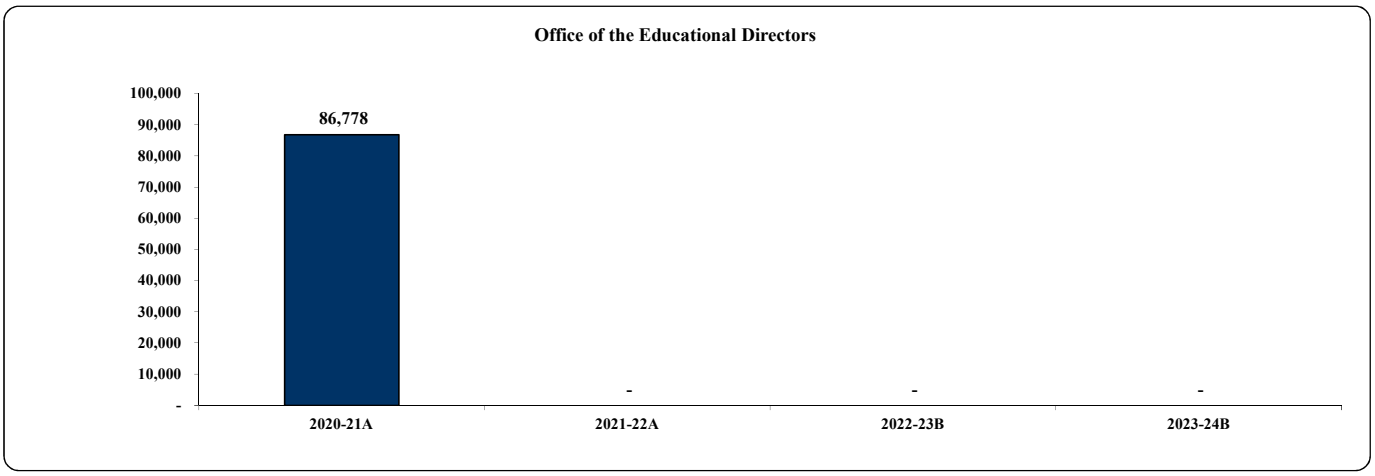
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Classified | 8,015 | 97,414 | 157,329 | 163,249 | 163,249 | 163,249 |
| Administrators Salaries | 103,167 | 133,773 | 137,774 | 140,684 | 140,684 | 140,684 |
| Classified Overtime | 187 | 317 | - | - | - | - |
| Insurance Opt Out | 200 | - | - | - | - | - |
| Staff Appreciation Stipend | | 2,250 | - | - | - | - |
| **SALARIES & WAGES** | **111,569** | **233,753** | **295,103** | **303,933** | **303,933** | **303,933** |
| PERS | 30,533 | 57,860 | 86,065 | 89,074 | 89,074 | 89,074 |
| Social Security | 6,843 | 14,358 | 18,854 | 18,844 | 18,844 | 18,844 |
| Medicare | 1,600 | 3,358 | 4,409 | 4,407 | 4,407 | 4,407 |
| Workers Compensation | 530 | 876 | 1,405 | 1,404 | 1,404 | 1,404 |
| Unemployment | 112 | 234 | 304 | 304 | 304 | 304 |
| Health Insurance | 14,170 | 36,673 | 46,395 | 50,878 | 50,878 | 50,878 |
| Life Insurance | 38 | 88 | 41 | 239 | 239 | 239 |
| TSA-Employer Paid | - | 7,088 | 5,480 | 2,350 | 2,350 | 2,350 |
| Long Term Disability | - | - | 661 | 419 | 419 | 419 |
| FSA/HSA | 600 | 616 | 2,200 | 2,400 | 2,400 | 2,400 |
| TSA Classified ER Paid Health Insurance Option Health In | 1,245 | 1,586 | 600 | 600 | 600 | 600 |
| **BENEFITS** | **55,670** | **122,737** | **166,415** | **170,919** | **170,919** | **170,919** |
| Travel - In District | 266 | 844 | - | - | - | - |
| Travel - Out of District | 4,332 | 3,777 | 5,500 | 5,500 | 5,500 | 5,500 |
| Advertising | 7,310 | 18,151 | 16,000 | 50,000 | 50,000 | 50,000 |
| Professional Services | 67,088 | 95,128 | 65,000 | 65,000 | 65,000 | 65,000 |
| Other Classified Subs | - | - | - | - | - | - |
| **PURCHASED SERVICES** | **78,996** | **117,900** | **86,500** | **120,500** | **120,500** | **120,500** |
| Supplies and Materials | 1,330 | 4,233 | 4,200 | 4,326 | 4,326 | 4,326 |
| Periodicals | - | 406 | - | - | - | - |
| Non-Consumables | - | 384 | 5,000 | - | - | - |
| **SUPPLIES** | **1,330** | **5,023** | **9,200** | **4,326** | **4,326** | **4,326** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | | | **-** |
| Dues/Fees/Memberships | 1,691 | 2,827 | 3,000 | 3,000 | 3,000 | 3,000 |
| **OTHER OBJECTS** | **1,691** | **2,827** | **3,000** | **3,000** | **3,000** | **3,000** |
| **SUPERINTENDENT'S OFFICE** | **249,256** | **482,240** | **560,218** | **602,678** | **602,678** | **602,678** |




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

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

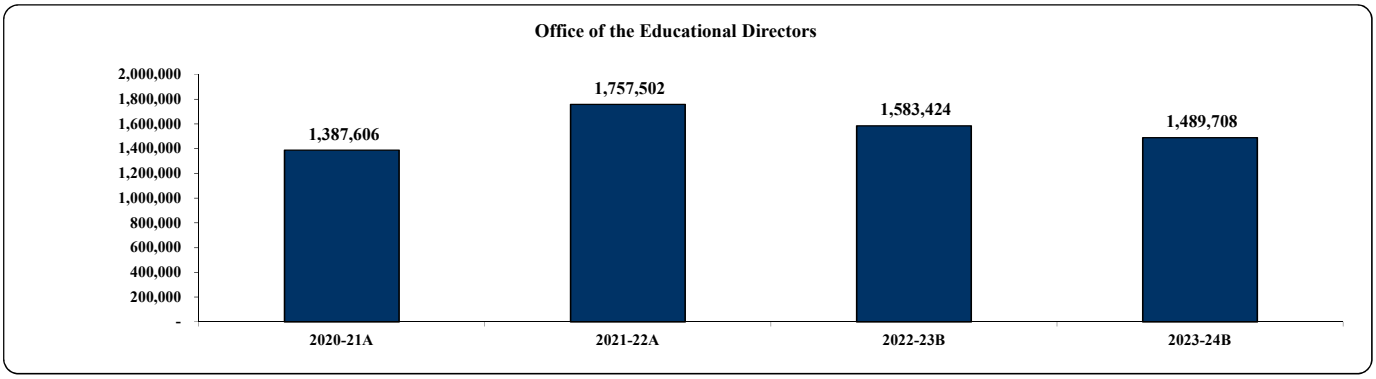
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Classified | 13,543 | - | - | | - | |
| Administrators Salaries | - | - | - | - | - | |
| Classified Overtime | 2,340 | - | - | - | - | |
| Insurance Opt Out | 600 | - | - | - | - | |
| **SALARIES & WAGES** | **16,554** | **-** | **-** | | | **-** |
| PERS | 5,175 | - | - | - | - | |
| Social Security | 983 | - | - | - | - | |
| Medicare | 230 | - | - | - | - | |
| Workers Compensation | 111 | - | - | - | - | |
| Unemployment | 17 | - | - | - | - | |
| Health Insurance | 9,068 | - | - | - | - | |
| Life Insurance | 23 | - | - | - | - | |
| TSA - ER Paid | 1,649 | - | - | - | - | |
| Long Term Disability | 373 | - | - | - | - | |
| FSA/HSA | - | - | - | - | - | |
| TSA Classified ER Paid Health Insurance Option Health In | - | - | - | - | - | |
| **BENEFITS** | **17,629** | **-** | **-** | | | **-** |
| Postage | 51,612 | - | - | - | - | |
| Professional Services - Tech & Instructional | - | - | - | - | - | |
| **PURCHASED SERVICES** | **51,612** | **-** | | | | **-** |
| Supplies and Materials | 983 | - | - | - | - | |
| **SUPPLIES** | **983** | **-** | | | | **-** |
| **EDUCATIONAL DIRECTORS** | **86,778** | **-** | **-** | | | **-** |




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

# General Fund Detail Budget - 2327 Teaching and Learning

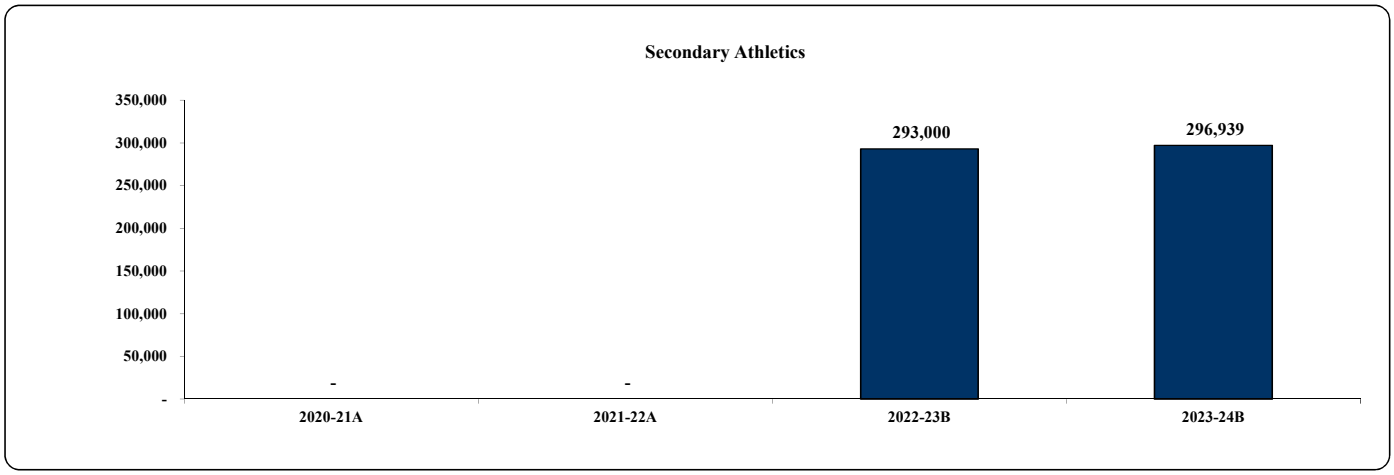
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | 114,379 | 159,690 | 48,997 | - | - | - |
| Classified | 187,295 | 234,024 | 190,965 | 200,376 | 200,376 | 200,376 |
| Administrators Salaries | 551,058 | 664,726 | 691,608 | 687,515 | 687,515 | 687,515 |
| Licensed Temporary | 5,829 | 1,254 | - | - | - | - |
| Classified Temporary | 786 | 780 | - | - | - | - |
| Classified Overtime | 7,915 | 4,195 | 8,500 | 8,500 | 8,500 | 8,500 |
| Insurance Opt Out | 1,800 | 4,200 | 2,400 | 2,400 | 2,400 | 2,400 |
| Staff Appreciation Stipend | | 10,750 | - | - | - | - |
| **SALARIES & WAGES** | **869,062** | **1,079,618** | **942,470** | **898,791** | **898,791** | **898,791** |
| PERS | 281,643 | 311,490 | 264,426 | 260,295 | 260,295 | 260,295 |
| Social Security | 52,040 | 63,488 | 58,434 | 55,725 | 55,725 | 55,725 |
| Medicare | 12,171 | 15,251 | 13,666 | 13,032 | 13,032 | 13,032 |
| Workers Compensation | 4,022 | 3,972 | 4,535 | 4,152 | 4,152 | 4,152 |
| Unemployment | 869 | 1,105 | 982 | 899 | 899 | 899 |
| Health Insurance | 84,385 | 131,374 | 129,619 | 118,467 | 118,467 | 118,467 |
| Life Insurance | 161 | 340 | 138 | 832 | 832 | 832 |
| TSA - ER Paid | 26,150 | 34,165 | 38,000 | 6,061 | 6,061 | 6,061 |
| Long Term Disability | - | 306 | 2,056 | 1,802 | 1,802 | 1,802 |
| FSA/HSA | 3,600 | 3,000 | 3,000 | 3,200 | 3,200 | 3,200 |
| TSA Classified ER Paid Health Insurance Option Health In | 1,200 | 3,743 | 28,999 | 29,200 | 29,200 | 29,200 |
| **BENEFITS** | **466,240** | **568,234** | **543,854** | **493,666** | **493,666** | **493,666** |
| Instr'l Prog Improvement Services | - | - | - | - | - | - |
| Professional Growth | - | 23,827 | 25,000 | 25,000 | 25,000 | 25,000 |
| Professional Instr. Services | 20,600 | 25,430 | 34,350 | 34,350 | 34,350 | 34,350 |
| Rental Expense | 18,999 | 2,198 | - | - | - | - |
| Travel - Out of District | 458 | 13,178 | 10,000 | 10,000 | 10,000 | 10,000 |
| Postage | - | 26,912 | 15,000 | 15,000 | 15,000 | 15,000 |
| Professional Services - Tech & Instructional | 850 | - | - | - | - | - |
| **PURCHASED SERVICES** | **40,907** | **91,544** | **84,350** | **84,350** | **84,350** | **84,350** |
| Supplies and Materials | 8,110 | 11,210 | 5,000 | 5,150 | 5,150 | 5,150 |
| Non-Consumables | - | - | 5,000 | 5,000 | 5,000 | 5,000 |
| Software | 119 | 468 | - | - | - | - |
| Hardware Under $5000 | 549 | - | - | - | - | - |
| **SUPPLIES** | **8,778** | **11,679** | **10,000** | **10,150** | **10,150** | **10,150** |
| Dues/Fees/Memberships | 2,619 | 6,427 | 2,750 | 2,750 | 2,750 | 2,750 |
| **OTHER OBJECTS** | **2,619** | **6,427** | **2,750** | **2,750** | **2,750** | **2,750** |
| **EDUCATIONAL DIRECTORS** | **1,387,606** | **1,757,502** | **1,583,424** | **1,489,708** | **1,489,708** | **1,489,708** |




Function 2327 provides the direction and management for all elementary and secondary education, instruction, and operations. It includes staff, services, travel, professional development for staff, and supplies. The prior year's organization of this function was split into two departments, one for elementary education and one for secondary education. The FY23-24 Budget of $1.48M includes $34K for YouthTruth, a student survey that provides administrators with ongoing information regarding student engagement for 6-12 grade students. Increases include a budget for professional learning for the staff in this department. Staffing for this function is 7.0 FTE and includes 1 Deputy Superintendent, 3 Executive Directors, and 3 Administrative Assistants. The staffing of 7.0 FTE is -1.8 FTE lower than the prior year due to a transfer of 1.8 FTE to Special Revenue Fund Title grants.

# General Fund Detail Budget - 2329 Secondary Athletics

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Classified | | - | 58,667 | 55,040 | 55,040 | 55,040 |
| Administrators Salaries | | | 136,667 | 132,820 | 132,820 | 132,820 |
| **SALARIES & WAGES** | | | **195,334** | **187,860** | **187,860** | **187,860** |
| PERS | | | 48,834 | 54,213 | 54,213 | 54,213 |
| Social Security | | - | 12,110 | 11,647 | 11,647 | 11,647 |
| Medicare | | - | 2,833 | 2,724 | 2,724 | 2,724 |
| Workers Compensation | | - | - | 868 | 868 | 868 |
| Unemployment | | | - | 188 | 188 | 188 |
| Health Insurance | | | 33,889 | 38,556 | 38,556 | 38,556 |
| Life Insurance | | | - | 211 | 211 | 211 |
| TSA - ER Paid | | | - | 380 | 380 | 380 |
| Long Term Disability | | | - | 292 | 292 | 292 |
| **BENEFITS** | | | **97,666** | **109,079** | **109,079** | **109,079** |
| **PURCHASED SERVICES** | | | | | | - |
| **SUPPLIES** | | | | | | - |
| **CAPITAL OUTLAY** | | | | | | - |
| **OTHER OBJECTS** | | | | | | - |
| **SECONDARY ATHLETICS** | | | **293,000** | **296,939** | **296,939** | **296,939** |




Function 2329 is used for Secondary Athletics Director. Most Secondary Athletics charges are accounted for in the Special Revenue Secondary Athletics fund (p.116) and in the General Fund functions 1122 and 1132 which includes coaching and other stipends. There are 2.0 FTE in this function.

# Notes Page

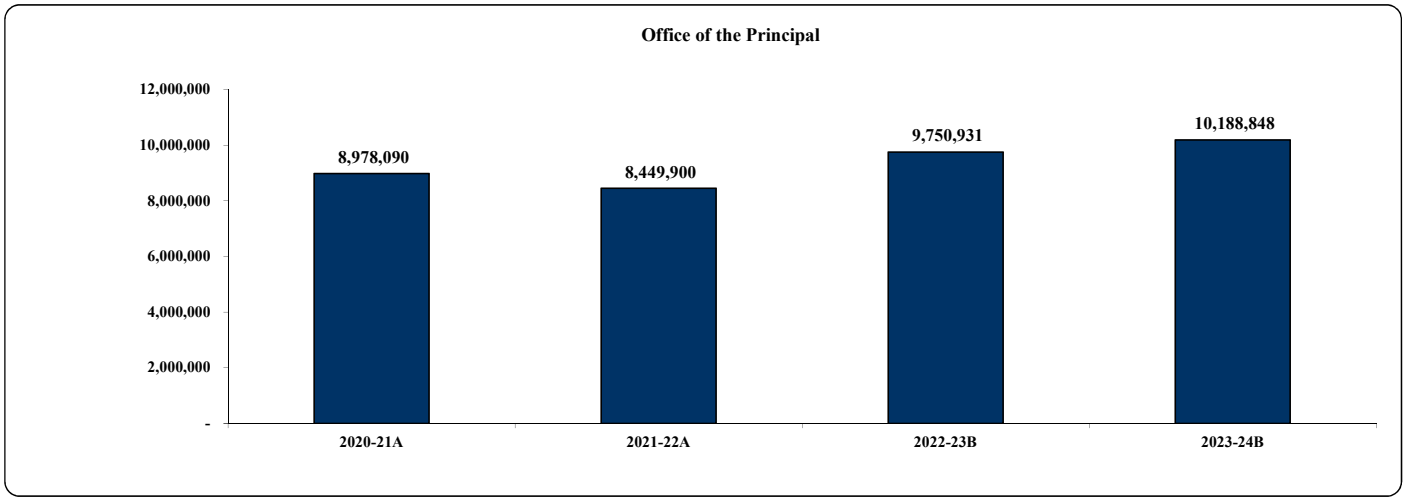


# General Fund Detail Budget - 2410 Office of the Principal

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | - | - | 42,400 | - | - | - |
| Classified | 2,126,435 | 1,696,577 | 2,324,269 | 2,400,788 | 2,400,788 | 2,400,788 |
| Administrators Salaries | 3,291,990 | 3,341,986 | 3,593,903 | 3,694,559 | 3,694,559 | 3,694,559 |
| Classified Temporary | 11,747 | 8,985 | 64,628 | 64,627 | 64,627 | 64,627 |
| Classified Overtime | 53,800 | 84,710 | 62,620 | 62,620 | 62,620 | 62,620 |
| Extra Duty Compensation | - | - | - | - | - | - |
| Insurance Opt Out | 21,981 | 12,030 | 6,532 | 6,532 | 6,532 | 6,532 |
| Staff Appreciation Stipend | | 111,250 | - | - | - | - |
| **SALARIES & WAGES** | **5,505,953** | **5,255,538** | **6,094,351** | **6,229,126** | **6,229,126** | **6,229,126** |
| PERS | 1,639,771 | 1,377,366 | 1,624,546 | 1,824,803 | 1,824,803 | 1,824,803 |
| Social Security/Medicare | 331,609 | 315,319 | 381,752 | 387,228 | 387,228 | 387,228 |
| Medicare | 77,554 | 73,744 | 89,236 | 90,561 | 90,561 | 90,561 |
| Workers Compensation | 24,858 | 18,946 | 27,963 | 28,855 | 28,855 | 28,855 |
| Unemployment | 5,506 | 5,541 | 6,052 | 6,246 | 6,246 | 6,246 |
| Health Insurance | 1,168,619 | 1,082,993 | 1,187,197 | 1,280,452 | 1,280,452 | 1,280,452 |
| Life Insurance | 1,708 | 2,370 | 1,070 | 7,035 | 7,035 | 7,035 |
| TSA - ER Paid | 35,800 | 35,800 | 51,173 | 87,641 | 87,641 | 87,641 |
| Long Term Disability | 6,232 | 5,118 | 12,894 | 14,715 | 14,715 | 14,715 |
| FSA/HSA | 30,600 | 34,281 | 30,000 | 31,800 | 31,800 | 31,800 |
| TSA Classified ER Paid Health Insurance Option Health In | 60,575 | 54,857 | 61,800 | 33,000 | 33,000 | 33,000 |
| **BENEFITS** | **3,382,832** | **3,006,335** | **3,473,684** | **3,792,336** | **3,792,336** | **3,792,336** |
| Professional Growth | 8,741 | 14,259 | 34,900 | 38,947 | 38,947 | 38,947 |
| Repair/Maintenance/Rentals | - | 2,254 | - | - | - | - |
| Pupil Transportation OTHTS | - | 296 | - | - | - | - |
| Travel - In District | - | - | 200 | 206 | 206 | 206 |
| Travel - Out of District | - | 19,759 | 15,055 | 15,507 | 15,507 | 15,507 |
| Training-In District | - | 847 | - | - | - | - |
| Professional Services | 80 | - | - | - | - | - |
| Other Licensed Subs | 123 | - | 2,341 | 2,341 | 2,341 | 2,341 |
| Other Classified Subs | 675 | 4,030 | 14,140 | 14,140 | 14,140 | 14,140 |
| **PURCHASED SERVICES** | **9,619** | **41,444** | **66,636** | **71,141** | **71,141** | **71,141** |
| Supplies and Materials | 49,715 | 97,057 | 78,300 | 55,414 | 55,414 | 55,414 |
| Textbooks | 214 | - | - | - | - | - |
| Library Books | 50 | - | - | - | - | - |
| Periodicals | - | - | 100 | 103 | 103 | 103 |
| Non-Consumables | 2,469 | 16,094 | 6,600 | 6,798 | 6,798 | 6,798 |
| Software | - | 139 | - | - | - | - |
| Hardware | 2,200 | 3,371 | 1,300 | 1,339 | 1,339 | 1,339 |
| **SUPPLIES** | **54,647** | **116,661** | **86,300** | **63,654** | **63,654** | **63,654** |
| Dues/Fees/Memberships | 25,039 | 29,921 | 29,960 | 32,592 | 32,592 | 32,592 |
| **OTHER OBJECTS** | **25,039** | **29,921** | **29,960** | **32,592** | **32,592** | **32,592** |
| **OFFICE OF THE PRINCIPAL** | **8,978,090** | **8,449,900** | **9,750,931** | **10,188,848** | **10,188,848** | **10,188,848** |

# General Fund Detail Budget - 2410 Office of the Principal

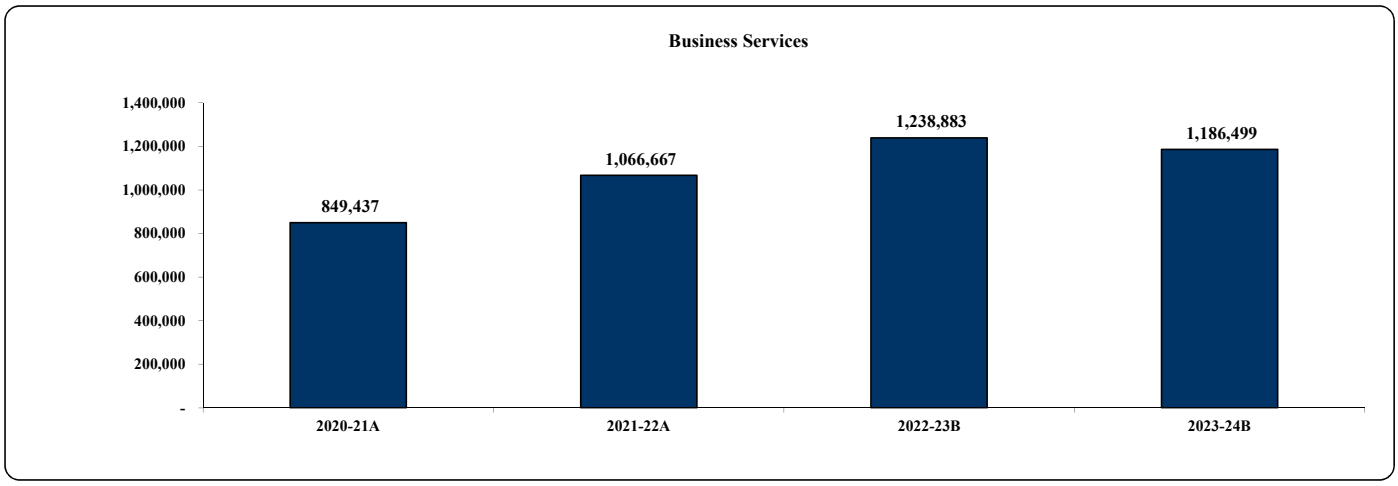
## Office of the Principal Continued




Function 2410 includes services, supplies, materials, and staff to support the principals and assistant principals at all 21 Medford non-charter schools. Spending for the FY23-24 Budget is $10.1M, which is a increase of $0.43M or 4.49% versus the FY22-23 Budget. This is mainly due to the addition of 3.0 FTE for OMS (1.0 FTE Secretary and 2.0 FTE Office Assistants), the transfer in of 6.0 FTE for the Innovation Academy from Online School and Medford Online Academy, and the reduction of -1.0 FTE for Online School. Staffing across all funds for FY23-24 is 113.88 FTE, and includes 13.5 Assistant Principals for the elementary schools, charged to the SIA grant (pp. 128-129).

# General Fund Detail Budget - 2521 Business Services

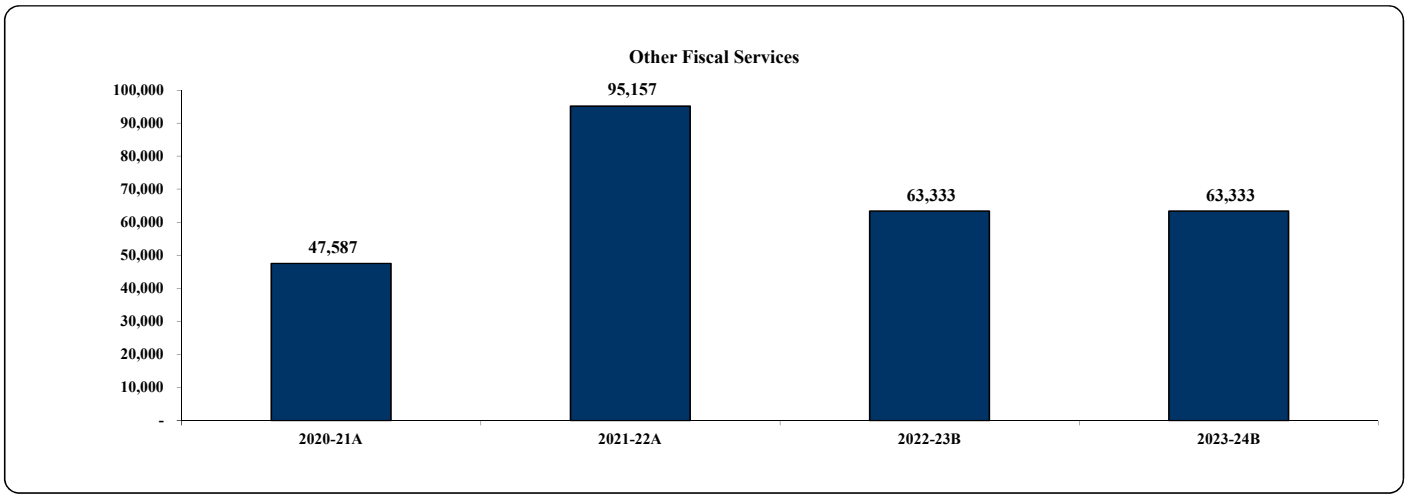
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Classified | 320,069 | 355,702 | 431,688 | 392,934 | 392,934 | 392,934 |
| Administrator | - | 3,384 | - | - | - | - |
| Classified Managers | 206,236 | 283,704 | 319,373 | 339,236 | 339,236 | 339,236 |
| Classified Overtime | 288 | 2,689 | 1,545 | 1,545 | 1,545 | 1,545 |
| Insurance Opt Out | 2,400 | 2,400 | 1,800 | 1,800 | 1,800 | 1,800 |
| Staff Appreciation Stipend | | 10,750 | - | - | - | - |
| **SALARIES & WAGES** | **528,994** | **658,628** | **754,405** | **735,515** | **735,515** | **735,515** |
| PERS | 138,411 | 147,450 | 205,979 | 214,032 | 214,032 | 214,032 |
| Social Security/Medicare | 32,082 | 39,650 | 48,311 | 45,602 | 45,602 | 45,602 |
| Medicare | 7,503 | 9,273 | 11,299 | 10,665 | 10,665 | 10,665 |
| Workers Compensation | 2,479 | 2,404 | 3,207 | 3,398 | 3,398 | 3,398 |
| Unemployment | 529 | 659 | 694 | 736 | 736 | 736 |
| Health Insurance | 99,291 | 132,442 | 153,717 | 125,770 | 125,770 | 125,770 |
| Life Insurance | 128 | 161 | 138 | 336 | 336 | 336 |
| TSA - ER Paid | 4,000 | 9,310 | 8,731 | 5,525 | 5,525 | 5,525 |
| Long Term Disability | 805 | 661 | 1,509 | 940 | 940 | 940 |
| FSA/HSA | 4,000 | 4,600 | 3,600 | 3,200 | 3,200 | 3,200 |
| TSA Classified ER Paid Health Insurance Option | 6,328 | 7,767 | 4,000 | 3,600 | 3,600 | 3,600 |
| **BENEFITS** | **295,556** | **354,376** | **441,185** | **413,804** | **413,804** | **413,804** |
| Travel - In District | - | 17 | - | - | - | - |
| Travel - Out of District | - | 10,173 | 15,005 | 8,805 | 8,805 | 8,805 |
| Training - In District | - | - | - | - | - | - |
| Postage | - | 10,012 | 10,012 | 10,012 | 10,012 | 10,012 |
| Advertising | 399 | - | - | - | - | - |
| Professional Services | 2,100 | - | - | - | - | - |
| **PURCHASED SERVICES** | **2,499** | **20,202** | **25,016** | **18,816** | **18,816** | **18,816** |
| Supplies and Materials | 10,762 | 5,691 | 2,923 | 3,011 | 3,011 | 3,011 |
| Non-Consumables | 1,557 | 1,260 | 556 | 556 | 556 | 556 |
| Software | - | 5,850 | - | - | - | - |
| **SUPPLIES** | **12,319** | **12,801** | **3,479** | **3,567** | **3,567** | **3,567** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | | | **-** |
| Dues/Fees/Memberships | 10,070 | 20,659 | 14,798 | 14,798 | 14,798 | 14,798 |
| **OTHER OBJECTS** | **10,070** | **20,659** | **14,798** | **14,798** | **14,798** | **14,798** |
| **BUSINESS SERVICES** | **849,437** | **1,066,667** | **1,238,883** | **1,186,499** | **1,186,499** | **1,186,499** |




Function 2521 provides the direction, management, and oversight for all District fiscal services, including accounting, accounts payable, audits, processing payroll for over 1,500 employees, and budgeting. This function includes services, supplies, and staff to support the Financial Controller. FY23-24 spending of $1.18M and 8.8 FTE. This is -1.0 FTE less than the prior year due to the reduction of an open Sr. Financial Analyst position.

# General Fund Detail Budget - 2529 Other Fiscal Services

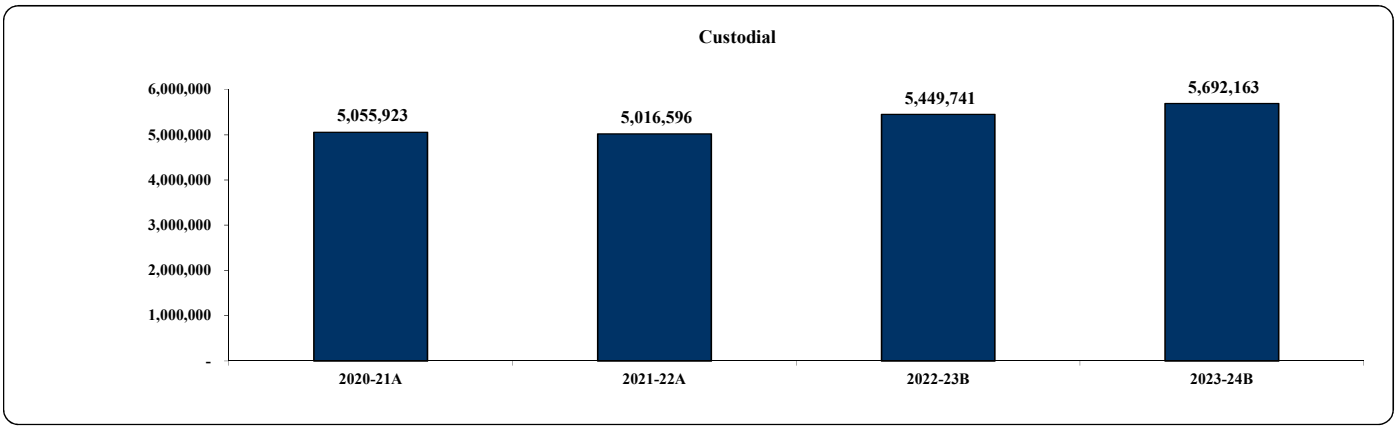
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **SALARIES & WAGES** | - | - | | | | - |
| **BENEFITS** | - | - | | | | - |
| Advertising | - | - | - | - | - | |
| Professional Services | 33,382 | 39,492 | 22,480 | 22,480 | 22,480 | 22,480 |
| **PURCHASED SERVICES** | **33,382** | **39,492** | **22,480** | **22,480** | **22,480** | **22,480** |
| Supplies and Materials | - | - | - | - | | |
| Non-Consumables | - | - | - | - | | |
| **SUPPLIES** | - | - | - | | | - |
| **CAPITAL OUTLAY** | - | - | - | | | - |
| Dues/Fees/Memberships | 14,205 | 55,665 | 40,853 | 40,853 | 40,853 | 40,853 |
| **OTHER OBJECTS** | **14,205** | **55,665** | **40,853** | **40,853** | **40,853** | **40,853** |
| **OTHER FISCAL SERVICES** | **47,587** | **95,157** | **63,333** | **63,333** | **63,333** | **63,333** |




Function 2529 includes services, supplies, and bank fees. Expenses are primarily for services for PowerSchool Business Plus Software maintenance and ad hoc support consulting, administrative expenses related to Section 125 flexible spending, GASB 73 and GASB 74 Other Post Employment Benefit actuarial work, and ad hoc benefits consulting such as consulting for compensation and benefits analysis. Spending for FY23-24 is flat to prior year spending.

# General Fund Detail Budget - 2542 Custodial

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | - | 25,737 | - | - | - | - |
| Classified | 2,641,182 | 2,542,978 | 3,078,935 | 2,991,625 | 2,991,625 | 2,991,625 |
| Classified Substitutes | 96,083 | 91,966 | 180,702 | 255,914 | 255,914 | 255,914 |
| Classified Temporary | 5,573 | 73,851 | 1,000 | - | - | - |
| Classified Overtime | 18,272 | 88,808 | 22,734 | 22,734 | 22,734 | 22,734 |
| Insurance Opt Out | 12,750 | 12,450 | 8,523 | 8,523 | 8,523 | 8,523 |
| Staff Appreciation Stipend | | 72,400 | - | - | - | - |
| **SALARIES & WAGES** | **2,773,860** | **2,908,190** | **3,291,894** | **3,278,796** | **3,278,796** | **3,278,796** |
| PERS | 725,029 | 664,826 | 687,817 | 954,382 | 954,382 | 954,382 |
| Social Security | 167,522 | 172,519 | 205,647 | 203,285 | 203,285 | 203,285 |
| Medicare | 39,178 | 40,347 | 48,095 | 47,543 | 47,543 | 47,543 |
| Workers Compensation | 16,209 | 20,568 | 15,270 | 15,148 | 15,148 | 15,148 |
| Unemployment | 2,738 | 2,852 | 3,305 | 3,279 | 3,279 | 3,279 |
| Health Insurance | 668,065 | 640,150 | 706,476 | 744,104 | 744,104 | 744,104 |
| Life Insurance | 891 | 798 | 852 | 966 | 966 | 966 |
| TSA - ER Paid | 39,800 | 37,400 | 50,681 | 38,411 | 38,411 | 38,411 |
| Long Term Disability | 8,220 | 6,750 | 31,803 | 4,050 | 4,050 | 4,050 |
| FSA/HSA | 20,632 | 12,345 | 21,500 | 22,600 | 22,600 | 22,600 |
| TSA Classified ER Paid Health Insurance Option Health In | 31,136 | 23,876 | 35,400 | 38,600 | 38,600 | 38,600 |
| **BENEFITS** | **1,719,420** | **1,622,433** | **1,806,847** | **2,072,367** | **2,072,367** | **2,072,367** |
| Professional Growth | - | 150 | - | - | - | - |
| Repair/Maintenance | 1,556 | 2,224 | 15,000 | 15,000 | 15,000 | 15,000 |
| Rental Expense | 328,253 | 191,423 | - | - | - | - |
| Travel - Out of District | - | 249 | - | - | - | - |
| Advertising | - | 50 | - | - | - | - |
| Professional Services | - | 475 | - | - | - | - |
| **PURCHASED SERVICES** | **329,809** | **194,571** | **15,000** | **15,000** | **15,000** | **15,000** |
| Supplies and Materials | 179,914 | 237,211 | 286,000 | 286,000 | 286,000 | 286,000 |
| Non-Consumables | 42,117 | 32,285 | 30,000 | 25,000 | 25,000 | 25,000 |
| **SUPPLIES** | **222,031** | **269,497** | **316,000** | **311,000** | **311,000** | **311,000** |
| Equipment - Replacement | 10,684 | 21,870 | 20,000 | 15,000 | 15,000 | 15,000 |
| **CAPITAL OUTLAY** | **10,684** | **21,870** | **20,000** | **15,000** | **15,000** | **15,000** |
| Dues/Fees/Memberships | 120 | 35 | - | - | - | |
| **OTHER OBJECTS** | **120** | **35** | **-** | **-** | **-** | **-** |
| **CUSTODIAL** | **5,055,923** | **5,016,596** | **5,449,741** | **5,692,163** | **5,692,163** | **5,692,163** |




Function 2542 includes services, supplies, equipment, materials, utilities, and staff used to clean and operate all schools, auxiliary buildings, and grounds. Spending for FY23-24 is $5.6M, an increase of $0.242M (4.45%), mainly due to the combination of the transfer in of 4.75 FTE from the ESSER grant to the general fund, the reduction of -6.0 FTE in open positions, offset by contractual wage increases and associated benefits. Staffing for FY23-24 across all funds is 71.0 FTE, -6.0 FTE from the prior year. Supplies and materials include cleaning products and necessary items to clean all MSD facilities. Rental expenses have been moved to the maintenance function, 2544.

# Notes Page

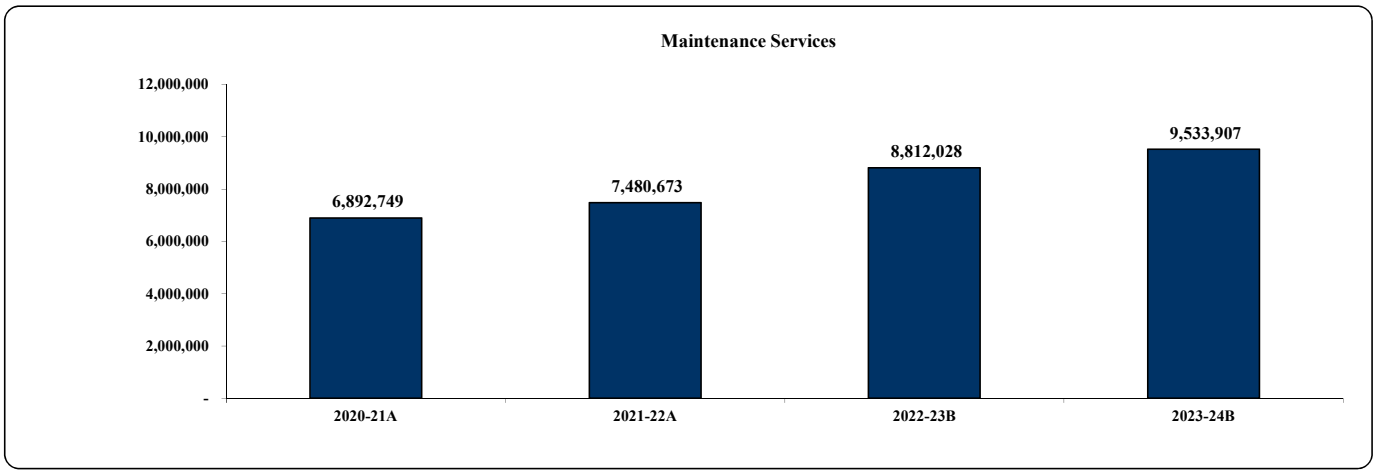


# General Fund Detail Budget - 2544 Maintenance Services

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Classified | 1,406,600 | 1,443,266 | 1,800,412 | 1,893,934 | 1,893,934 | 1,893,934 |
| Classified Managers | 137,368 | 148,735 | 157,633 | 153,416 | 153,416 | 153,416 |
| Classified Substitutes | 2,277 | - | - | - | - | - |
| Classified Temporary | 120,078 | 104,291 | 211,983 | 251,452 | 251,452 | 251,452 |
| Classified Overtime | 33,020 | 42,903 | 67,149 | 67,149 | 67,149 | 67,149 |
| Insurance Opt Out | 5,875 | 2,825 | 825 | 825 | 825 | 825 |
| Staff Appreciation Stipend | | 32,450 | - | - | - | - |
| **SALARIES & WAGES** | **1,705,218** | **1,774,470** | **2,238,002** | **2,366,776** | **2,366,776** | **2,366,776** |
| PERS | 467,185 | 396,799 | 457,209 | 666,095 | 666,095 | 666,095 |
| Social Security | 102,832 | 105,032 | 138,756 | 146,740 | 146,740 | 146,740 |
| Medicare | 24,049 | 24,564 | 32,451 | 34,318 | 34,318 | 34,318 |
| Workers Compensation | 9,561 | 9,811 | 9,600 | 10,935 | 10,935 | 10,935 |
| Unemployment | 1,700 | 1,741 | 2,078 | 2,367 | 2,367 | 2,367 |
| Health Insurance | 375,330 | 365,333 | 427,338 | 476,622 | 476,622 | 476,622 |
| Life Insurance | 392 | 417 | 345 | 653 | 653 | 653 |
| TSA - ER Paid | 22,473 | 25,386 | 26,797 | 15,922 | 15,922 | 15,922 |
| Long Term Disability | 4,602 | 3,779 | 3,945 | 2,757 | 2,757 | 2,757 |
| FSA/HSA | 7,600 | 9,800 | 22,200 | 17,600 | 17,600 | 17,600 |
| TSA Classified ER Paid Health Insurance Option | 11,667 | 13,032 | 19,667 | 21,800 | 21,800 | 21,800 |
| **BENEFITS** | **1,027,392** | **955,695** | **1,140,387** | **1,395,809** | **1,395,809** | **1,395,809** |
| Professional Growth | 27,777 | 10,535 | 20,000 | 15,000 | 15,000 | 15,000 |
| Repair/Maintenance/Rentals | 383,514 | 499,640 | 503,000 | 500,000 | 500,000 | 500,000 |
| Rental Expense | 34,158 | 521,743 | 712,444 | 622,444 | 622,444 | 622,444 |
| Electricity | 1,193,277 | 1,242,308 | 1,398,250 | 1,619,658 | 1,619,658 | 1,619,658 |
| Natural Gas | 313,576 | 417,583 | 557,595 | 653,445 | 653,445 | 653,445 |
| Water/Sewage | 566,004 | 475,580 | 627,150 | 684,472 | 684,472 | 684,472 |
| Garbage | 164,415 | 220,805 | 202,000 | 223,553 | 223,553 | 223,553 |
| Travel - In District | 839 | 2,678 | 4,000 | 2,500 | 2,500 | 2,500 |
| Travel - Out of District | 1,449 | 3,092 | 6,000 | 4,000 | 4,000 | 4,000 |
| Postage | - | 1,548 | - | - | - | - |
| Architects/Engineers Services | 26,082 | 61,056 | 30,000 | 25,000 | 25,000 | 25,000 |
| **PURCHASED SERVICES** | **2,711,352** | **3,456,568** | **4,060,439** | **4,350,072** | **4,350,072** | **4,350,072** |
| Supplies and Materials | 671,989 | 545,703 | 559,200 | 550,000 | 550,000 | 550,000 |
| Non-Consumables | 141,636 | 148,287 | 90,000 | 100,000 | 100,000 | 100,000 |
| Software | 24,029 | 26,291 | 33,000 | 30,000 | 30,000 | 30,000 |
| **SUPPLIES** | **837,654** | **720,281** | **682,200** | **680,000** | **680,000** | **680,000** |
| Equipment - New | 103,775 | 97,487 | 83,000 | 80,000 | 80,000 | 80,000 |
| Equipment - Replacement | 102,644 | 12,059 | 128,000 | 110,000 | 110,000 | 110,000 |
| **CAPITAL OUTLAY** | **206,420** | **109,545** | **211,000** | **190,000** | **190,000** | **190,000** |
| Dues/Fees/Memberships | 6,523 | 6,974 | 5,000 | 5,000 | 5,000 | 5,000 |
| Property Insurance Premium | 398,191 | 457,140 | 475,000 | 546,250 | 546,250 | 546,250 |
| **OTHER OBJECTS** | **404,714** | **464,114** | **480,000** | **551,250** | **551,250** | **551,250** |
| **MAINTENANCE SERVICES** | **6,892,749** | **7,480,673** | **8,812,028** | **9,533,907** | **9,533,907** | **9,533,907** |

# General Fund Detail Budget - 2544 Maintenance Services

## 2544 Maintenance Services Continued

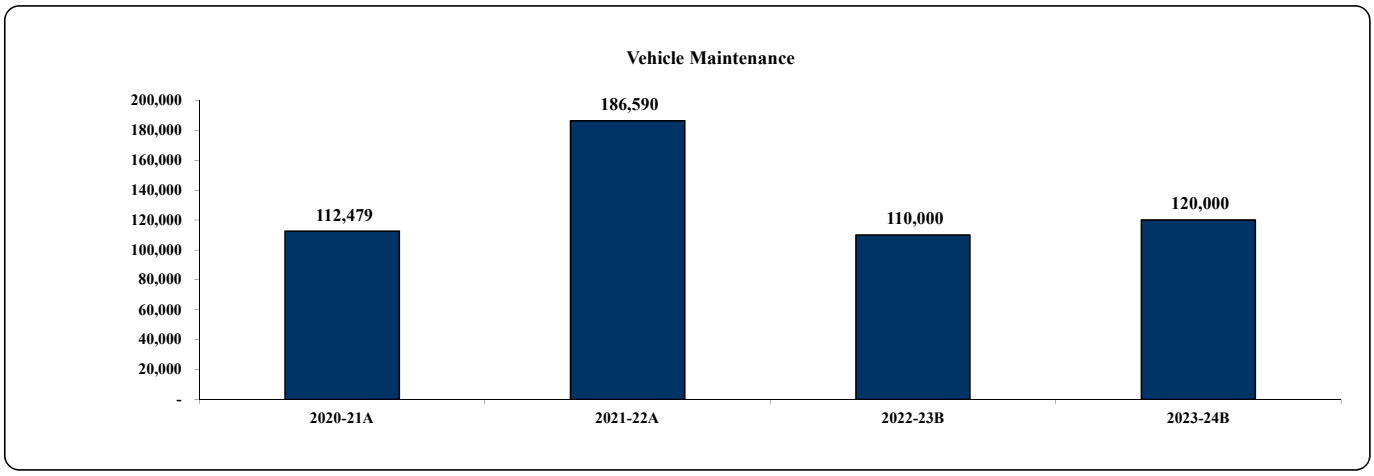



Function 2544 includes services, supplies, equipment, utilities, materials, and staff necessary to maintain and repair all District schools, auxiliary buildings, and grounds across 23 sites with over 1.9 million square feet of facility space and over 276 acres of grounds. Spending in the FY23-24 Budget is $9.5M, $0.721M (8.19%) higher than the FY22-23 Budget. This is mainly due to an increase in utilities and insurance premiums. Rental Expense includes rentals of lifts, tractors, porta potties, and payments on rented properties (Royal, Biddle, and Excel total $695k). Natural gas and propane are expected to increase 40% in FY23-24. Water and sewer rates are expected to increase 7%, electricity is expected to increase 20%, and garbage 9%.

Staffing for FY23-24 is 33.0 FTE, which is equal to the current budget.

# General Fund Detail Budget - 2545 Vehicle Maintenance

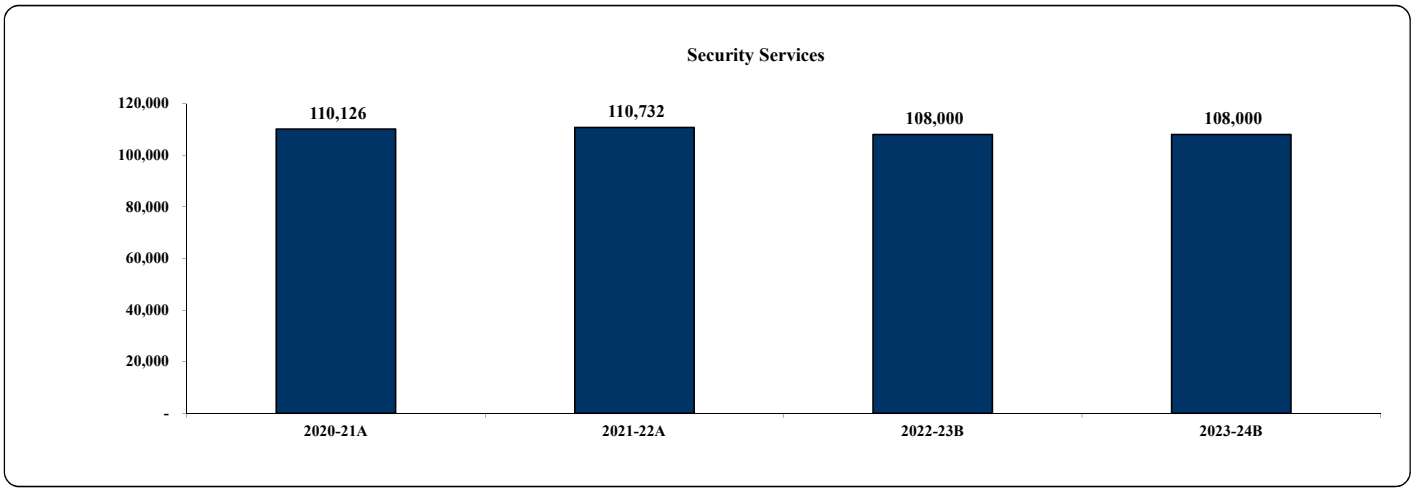
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **SALARIES & WAGES** | - | - | | | | - |
| **BENEFITS** | - | - | | | | - |
| Repair/Maintenance | 60,069 | 97,423 | 60,000 | 60,000 | 60,000 | 60,000 |
| **PURCHASED SERVICES** | **60,069** | **97,423** | **60,000** | **60,000** | **60,000** | **60,000** |
| Supplies and Materials | 50,026 | 89,032 | 50,000 | 60,000 | 60,000 | 60,000 |
| Non-Consumables | 2,384 | - | - | - | - | |
| **SUPPLIES** | **52,410** | **89,032** | **50,000** | **60,000** | **60,000** | **60,000** |
| **CAPITAL OUTLAY** | - | - | - | | | - |
| Dues/Fees/Memberships | - | 135 | | | | |
| **OTHER OBJECTS** | - | **135** | - | | | - |
| **VEHICLE MAINTENANCE** | **112,479** | **186,590** | **110,000** | **120,000** | **120,000** | **120,000** |




Function 2545 includes services, supplies, and equipment needed to maintain all District owned vehicles. The FY23-24 budgeted spending will remain relatively flat to the current year.

# General Fund Detail Budget - 2546 Security Services

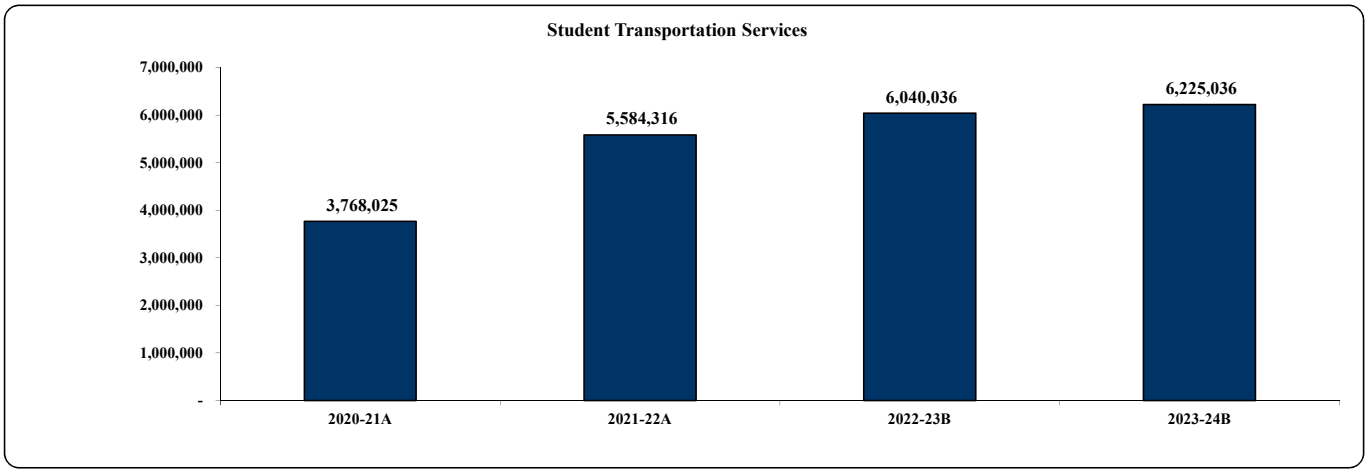
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **SALARIES & WAGES** | - | - | | | | - |
| **BENEFITS** | - | - | | | | - |
| Professional Instr. Services | - | - | - | - | - | |
| Repair/Maintenance | 90,947 | 87,537 | 87,000 | 87,000 | 87,000 | 87,000 |
| Other Property Services | 18,620 | 22,646 | 20,000 | 20,000 | 20,000 | 20,000 |
| Professional Services | 559 | 549 | 1,000 | 1,000 | 1,000 | 1,000 |
| **PURCHASED SERVICES** | **110,126** | **110,732** | **108,000** | **108,000** | **108,000** | **108,000** |
| **SUPPLIES** | - | - | - | | | - |
| **CAPITAL OUTLAY** | - | - | - | | | - |
| **OTHER OBJECTS** | - | - | - | | | - |
| **SECURITY SERVICES** | **110,126** | **110,732** | **108,000** | **108,000** | **108,000** | **108,000** |




Function 2546 includes a service contract with Sonitrol to provide security and safety for all District property, as well as repairs and maintenance expense for fire alarm certification. FY23-24 budgeted spending is expected to remain flat to FY22-23.

# General Fund Detail Budget - 2550 Student Transportation Services

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Staff Appreciation Stipend | | 1,250 | - | - | - | |
| **SALARIES & WAGES** | **-** | **1,250** | **-** | | | **-** |
| PERS Tiers I & II | - | 306 | - | - | - | - |
| Social Security | - | 78 | - | - | - | - |
| Medicare | - | 18 | - | - | - | - |
| Workers Compensation | | 2 | | | - | - |
| SUI | | 1 | | | - | - |
| **BENEFITS** | **-** | **405** | **-** | | | **-** |
| Pupil Transportation | 3,765,127 | 5,511,635 | 6,015,000 | 6,200,000 | 6,200,000 | 6,200,000 |
| Pupil Transportation - O.T.H.T.S. | 2,898 | 70,960 | 25,025 | 25,025 | 25,025 | 25,025 |
| Travel - In District | - | 11 | 11 | 11 | 11 | 11 |
| **PURCHASED SERVICES** | **3,768,025** | **5,582,661** | **6,040,036** | **6,225,036** | **6,225,036** | **6,225,036** |
| **SUPPLIES** | **-** | **-** | **-** | | | **-** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | | | **-** |
| **OTHER OBJECTS** | **-** | **-** | **-** | | | **-** |
| **STUDENT TRANSPORTATION SVC** | **3,768,025** | **5,584,316** | **6,040,036** | **6,225,036** | **6,225,036** | **6,225,036** |

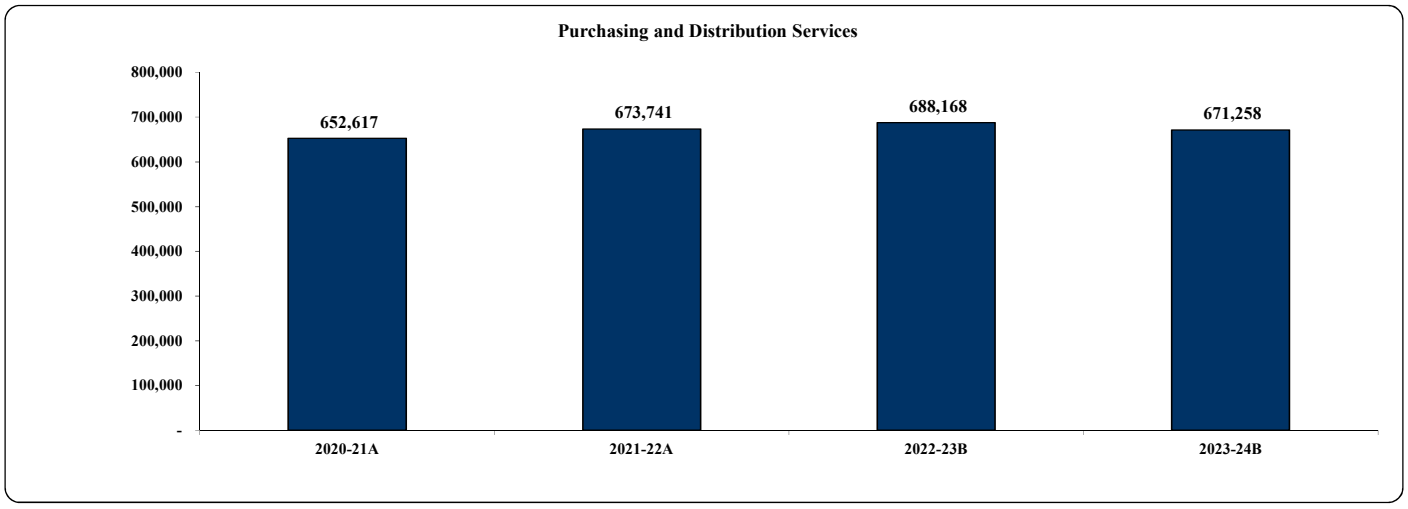



Function 2550 includes a service agreement with First Student to provide all home-to-school transportation activity, as well as non-charter athletic transportation services. This is the gross expense for the District. The state revenue allocation includes a 70% transportation grant reimbursement for home-to-school transportation activity, as well as curriculum related travel. The FY23-24 Budget of $6.2M is up $0.185M (3.06%) due to the expectation that bussing will resume close to the prior year.

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

# General Fund Detail Budget - 2572 Purchasing and Distribution Service

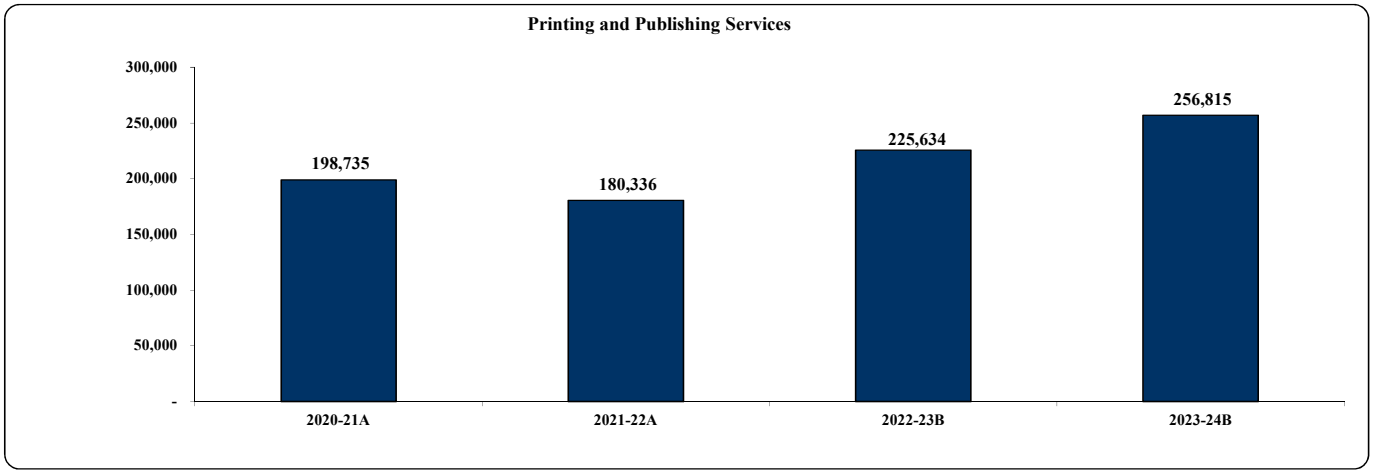
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Classified | 126,503 | 119,080 | 132,324 | 139,334 | 139,334 | 139,334 |
| Classified Overtime | 432 | 1,113 | 3,500 | 3,500 | 3,500 | 3,500 |
| Staff Appreciation Stipend | | 2,500 | - | - | - | - |
| **SALARIES & WAGES** | **126,934** | **122,693** | **135,824** | **142,834** | **142,834** | **142,834** |
| PERS | 42,196 | 36,806 | 37,543 | 40,935 | 40,935 | 40,935 |
| Social Security | 7,491 | 7,169 | 8,514 | 8,949 | 8,949 | 8,949 |
| Medicare | 1,752 | 1,677 | 1,991 | 2,093 | 2,093 | 2,093 |
| Workers Compensation | 651 | 482 | 582 | 667 | 667 | 667 |
| Unemployment | 127 | 123 | 126 | 144 | 144 | 144 |
| Health Insurance | 22,193 | 23,022 | 23,594 | 22,821 | 22,821 | 22,821 |
| Life Insurance | 31 | 28 | 28 | 41 | 41 | 41 |
| TSA - ER Paid | 1,200 | 1,200 | 1,200 | 1,050 | 1,050 | 1,050 |
| Long Term Disability | 345 | 283 | 266 | 123 | 123 | 123 |
| FSA/HSA | 600 | - | - | - | - | - |
| TSA Classified ER Paid Health Insurance Option | 1,200 | 1,200 | 1,200 | - | - | - |
| **BENEFITS** | **77,785** | **71,988** | **75,044** | **76,824** | **76,824** | **76,824** |
| Professional Growth | 249 | - | - | - | - | - |
| Repair/Maintenance/Rentals | 1,820 | 1,870 | 1,000 | 1,000 | 1,000 | 1,000 |
| Rental Expense | 439,463 | 453,711 | 448,500 | 448,500 | 448,500 | 448,500 |
| Travel - In District | - | 124 | - | - | - | - |
| Travel - Out of District | - | 22,532 | - | - | - | - |
| Advertising | 1,705 | 2,966 | 500 | 600 | 600 | 600 |
| Other Licensed Subs | 131 | - | - | - | - | - |
| Other Classified Subs | - | - | 1,500 | 1,500 | 1,500 | 1,500 |
| **PURCHASED SERVICES** | **443,368** | **481,203** | **451,500** | **451,600** | **451,600** | **451,600** |
| Supplies and Materials | 3,322 | (4,003) | 25,000 | - | - | |
| Non-Consumables | 165 | 1,189 | - | - | - | |
| **SUPPLIES** | **3,488** | **(2,814)** | **25,000** | **-** | | **-** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | | | **-** |
| Dues/Fees/Memberships | 1,042 | 670 | 800 | - | - | |
| **OTHER OBJECTS** | **1,042** | **670** | **800** | **-** | **-** | **-** |
| **PURCHASING/DISTRIBUTION SERVICES** | **652,617** | **673,741** | **688,168** | **671,258** | **671,258** | **671,258** |




Function 2572 includes expenditures for services, supplies, staff, storage, delivery, and equipment necessary to purchase, receive, control, and distribute District goods. This function also houses the leases (under rental expense) for all of the copiers in the District. The FY23-24 Budget includes spending of $0.67M, which is roughly flat to the prior year. Staffing remains equal to the prior year in FY23-24 at 2.4 FTE.

# General Fund Detail Budget - 2574 Printing and Publishing Services

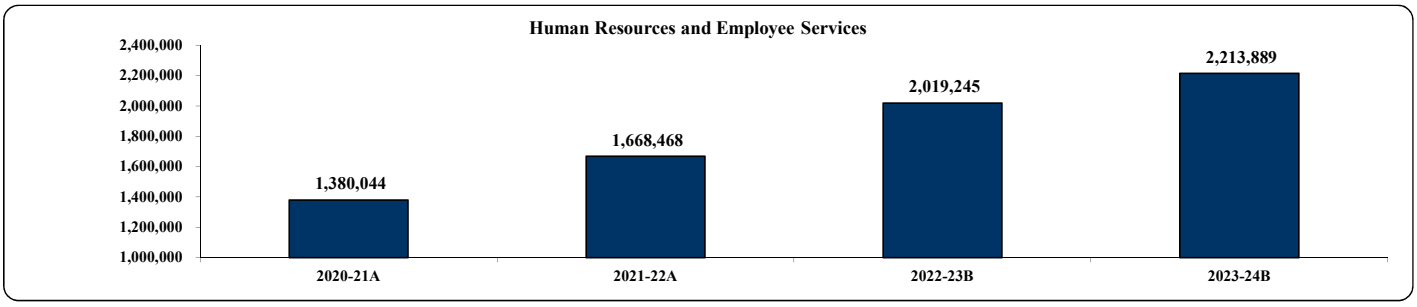
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Classified | 83,342 | 59,066 | 75,621 | 86,030 | 86,030 | 86,030 |
| Classified Temporary | - | - | 4,246 | 4,246 | 4,246 | 4,246 |
| Classified Overtime | 4,220 | 4,102 | 5,832 | 5,832 | 5,832 | 5,832 |
| Insurance Opt Out | 688 | 2,613 | - | - | - | - |
| Staff Appreciation Stipend | | 1,750 | - | - | - | - |
| **SALARIES & WAGES** | **88,250** | **67,530** | **85,699** | **96,108** | **96,108** | **96,108** |
| PERS | 26,332 | 11,896 | 19,899 | 26,631 | 26,631 | 26,631 |
| Social Security | 5,386 | 4,150 | 5,313 | 5,959 | 5,959 | 5,959 |
| Medicare | 1,260 | 971 | 1,243 | 1,394 | 1,394 | 1,394 |
| Workers Compensation | 392 | 278 | 396 | 444 | 444 | 444 |
| Unemployment | 88 | 68 | 86 | 96 | 96 | 96 |
| Health Insurance | 20,677 | 3,649 | 15,619 | 27,714 | 27,714 | 27,714 |
| Life Insurance | 25 | 22 | 14 | 28 | 28 | 28 |
| TSA - ER Paid | 1,200 | 2,200 | 2,200 | 1,400 | 1,400 | 1,400 |
| Long Term Disability | 253 | 208 | 166 | 93 | 93 | 93 |
| FSA/HSA/HC Opt Out | 1,200 | - | - | - | - | - |
| TSA Classified ER Paid Health Insurance Option Health In | 600 | - | - | - | - | - |
| **BENEFITS** | **57,413** | **23,441** | **44,935** | **63,758** | **63,758** | **63,758** |
| Repair/Maintenance | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| Rental Expense | - | - | 15,000 | 15,000 | 15,000 | 15,000 |
| Printing | - | - | 5,000 | 5,000 | 5,000 | 5,000 |
| Professional Services | - | 59 | - | - | - | - |
| **PURCHASED SERVICES** | **-** | **59** | **30,000** | **30,000** | **30,000** | **30,000** |
| Supplies and Materials | 53,073 | 89,306 | 65,000 | 66,950 | 66,950 | 66,950 |
| **SUPPLIES** | **53,073** | **89,306** | **65,000** | **66,950** | **66,950** | **66,950** |
| **CAPITAL OUTLAY** | - | - | - | | | - |
| **OTHER OBJECTS** | - | - | - | | | - |
| **PRINTING/PUBLISHING SERVICES** | **198,735** | **180,336** | **225,634** | **256,815** | **256,815** | **256,815** |




Function 2574 includes supplies, equipment, and staff used to print and publish District reports and instructional materials. Expenditures for FY23-24 are expected to be $0.25M, which is slightly higher than the FY22-23 Budget due to contractual wage increases. Staffing for FY23-24 is 2.0 FTE, which is flat to the current year.

# General Fund Detail Budget - 2640 Human Resources and Employee Services

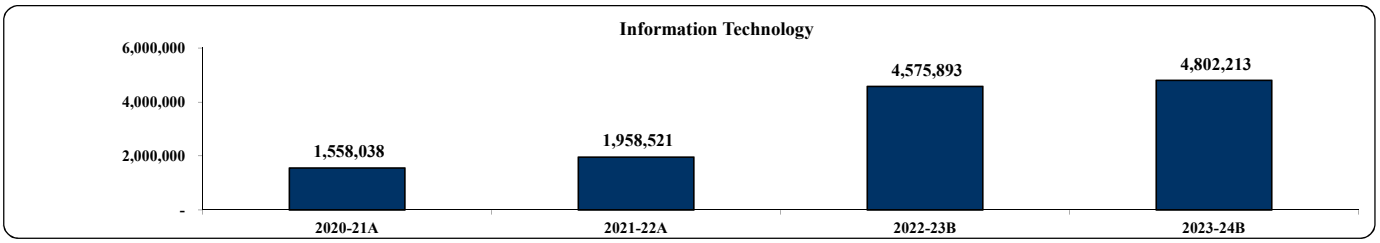
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Classified | 477,966 | 560,080 | 733,550 | 630,825 | 630,825 | 630,825 |
| Administrators Salaries | 264,615 | 319,615 | 304,248 | 445,413 | 445,413 | 445,413 |
| Manager Salaries | - | - | 125,000 | 123,463 | 123,463 | 123,463 |
| Overtime Classified | - | 1,480 | - | - | - | - |
| Insurance Opt Out | 2,900 | 1,060 | 2,880 | 2,880 | 2,880 | 2,880 |
| Staff Appreciation Stipend | | 9,500 | - | - | - | - |
| **SALARIES & WAGES** | **745,481** | **891,734** | **1,165,678** | **1,220,172** | **1,220,172** | **1,220,172** |
| PERS | 208,372 | 225,575 | 283,235 | 355,648 | 355,648 | 355,648 |
| Social Security | 44,864 | 54,298 | 72,271 | 75,651 | 75,651 | 75,651 |
| Medicare | 10,492 | 12,695 | 16,902 | 17,692 | 17,692 | 17,692 |
| Workers Compensation | 3,585 | 5,561 | 4,582 | 5,637 | 5,637 | 5,637 |
| Unemployment | 746 | 892 | 992 | 1,220 | 1,220 | 1,220 |
| Health Insurance | 85,955 | 113,075 | 158,864 | 215,641 | 215,641 | 215,641 |
| Life Insurance | 138 | 227 | 152 | 745 | 745 | 745 |
| TSA - Employer Paid | - | 6,537 | 10,200 | 12,680 | 12,680 | 12,680 |
| Long Term Disability | 1,275 | 1,047 | 2,017 | 1,453 | 1,453 | 1,453 |
| FSA/HSA | 2,800 | 8,200 | 7,600 | 6,400 | 6,400 | 6,400 |
| TSA Classified ER Paid Health Insurance Option | 5,809 | 4,919 | 600 | 4,200 | 4,200 | 4,200 |
| **BENEFITS** | **364,036** | **433,026** | **557,416** | **696,967** | **696,967** | **696,967** |
| Management Services | 63,782 | 73,966 | 60,000 | 60,000 | 60,000 | 60,000 |
| Professional Growth | 12,693 | 8,294 | 10,500 | 10,500 | 10,500 | 10,500 |
| Prof/Tech Svcs-Instr'l | 78,525 | 13,950 | - | - | - | - |
| Travel - In District | - | 1 | 150 | 150 | 150 | 150 |
| Travel - Out of District | - | 13,314 | 20,000 | 20,000 | 20,000 | 20,000 |
| Advertising | 3,029 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| Legal | 12,781 | 8,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| Negotiations | 2,500 | 151 | 10,000 | 10,000 | 10,000 | 10,000 |
| Professional Services | 12,490 | 49,528 | 85,000 | 85,000 | 85,000 | 85,000 |
| **PURCHASED SERVICES** | **185,894** | **167,205** | **208,650** | **208,650** | **208,650** | **208,650** |
| Supplies and Materials | 15,315 | 36,934 | 20,000 | 20,600 | 20,600 | 20,600 |
| Non-Consumables | - | 28 | - | - | - | - |
| Software | 63,137 | - | 60,000 | 60,000 | 60,000 | 60,000 |
| Hardware | - | - | - | - | - | - |
| **SUPPLIES** | **78,452** | **36,962** | **80,000** | **80,600** | **80,600** | **80,600** |
| **CAPITAL OUTLAY** | **-** | **-** | | | | **-** |
| Dues/Fees/Memberships | 6,180 | 6,375 | 7,500 | 7,500 | 7,500 | 7,500 |
| Settlements and Judgements | - | 133,167 | - | - | - | - |
| **OTHER OBJECTS** | **6,180** | **139,542** | **7,500** | **7,500** | **7,500** | **7,500** |
| **HUMAN RESOURCES/EMPLOYEE SERVICES** | **1,380,044** | **1,668,468** | **2,019,245** | **2,213,889** | **2,213,889** | **2,213,889** |




Function 2640 is for the direction and management of all personnel and employee services. This includes services, supplies, advertising, software, and staff necessary for the recruitment, monitoring, placement, and pay assignment of all employees. It also includes bargaining, administrative assistance, and contract management. Professional services includes contractual work from an outside consultant to help with additional demands on the HR department. The $60K for software is as follows: $20K for Perform, $20K for Records, $12K for TeachBoost, and $5K for Recruit and Hire. $20K is budgeted in Legal for the Hungerford Law Firm and Garrett Hemann Robertson for addressing employee relations issues. The FY23-24 Budget of $2.2M is $0.194M (9.64%) higher than the current year budget. This is mainly driven by an increase in wages due to steps and COLA. Staffing across all funds for FY23-24 is 13.45 FTE, which is flat to current staffing.

# General Fund Detail Budget - 2661 Information Technology

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | - | - | - | 35,000 | 35,000 | 35,000 |
| Classified | 432,958 | 523,202 | 1,984,466 | 1,883,625 | 1,883,625 | 1,883,625 |
| Classified Managers | 85,432 | 149,341 | 335,991 | 370,667 | 370,667 | 370,667 |
| Licensed Temporary | 4,996 | - | - | - | - | - |
| Classified Temporary | 34,444 | 1,717 | 23,871 | 34,090 | 34,090 | 34,090 |
| Classified Overtime | 10,452 | 1,324 | 89,585 | 89,585 | 89,585 | 89,585 |
| Insurance Opt Out | 3,863 | 3,238 | 9,961 | 9,961 | 9,961 | 9,961 |
| Staff Appreciation Stipend | | 9,750 | - | - | - | - |
| **SALARIES & WAGES** | **572,144** | **688,571** | **2,443,874** | **2,422,927** | **2,422,927** | **2,422,927** |
| PERS | 138,144 | 171,726 | 602,863 | 697,154 | 697,154 | 697,154 |
| Social Security | 35,135 | 41,784 | 151,520 | 148,051 | 148,051 | 148,051 |
| Medicare | 8,217 | 9,772 | 35,436 | 34,625 | 34,625 | 34,625 |
| Workers Compensation | 2,626 | 4,880 | 9,616 | 11,194 | 11,194 | 11,194 |
| Unemployment | 572 | 689 | 2,081 | 2,423 | 2,423 | 2,423 |
| Health Insurance | 47,317 | 67,013 | 493,235 | 504,046 | 504,046 | 504,046 |
| Life Insurance | 93 | 102 | 276 | 708 | 708 | 708 |
| TSA - ER Paid | 9,117 | 12,375 | 27,931 | 21,610 | 21,610 | 21,610 |
| Long Term Disability | 978 | 803 | 4,211 | 2,725 | 2,725 | 2,725 |
| FSA/HSA | 5,600 | 3,000 | 10,400 | 9,600 | 9,600 | 9,600 |
| TSA Classified ER Paid Health Insurance Option | 2,782 | 2,521 | 15,200 | 16,200 | 16,200 | 16,200 |
| **BENEFITS** | **250,581** | **314,665** | **1,352,769** | **1,448,336** | **1,448,336** | **1,448,336** |
| Professional Growth | - | 750 | - | - | - | - |
| Professional Instr. Services | - | - | 20,000 | - | - | - |
| Repair/Maintenance | 2,066 | - | - | - | - | - |
| Travel - In District | 73 | 59 | 1,250 | 1,250 | 1,250 | 1,250 |
| Travel - Out of District | 993 | 77,739 | 47,000 | 30,000 | 30,000 | 30,000 |
| Training-In District | 1,179 | - | - | - | - | - |
| Tuition | - | - | 2,000 | 2,000 | 2,000 | 2,000 |
| Professional Services | 9,066 | 35,866 | - | 25,000 | 25,000 | 25,000 |
| **PURCHASED SERVICES** | **13,377** | **114,414** | **70,250** | **58,250** | **58,250** | **58,250** |
| Supplies and Materials | 901 | 10,017 | 10,000 | 10,000 | 10,000 | 10,000 |
| Non-Consumables | 1,647 | 1,519 | - | - | - | - |
| Software | 707,101 | 828,426 | 696,000 | 859,700 | 859,700 | 859,700 |
| Hardware Under $5000 | 12,089 | - | - | - | - | - |
| **SUPPLIES** | **721,737** | **839,963** | **706,000** | **869,700** | **869,700** | **869,700** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | **-** | | **-** |
| Dues/Fees/Memberships | 199 | 909 | 3,000 | 3,000 | 3,000 | 3,000 |
| **OTHER OBJECTS** | **199** | **909** | **3,000** | **3,000** | **3,000** | **3,000** |
| **INFORMATION TECHNOLOGY** | **1,558,038** | **1,958,521** | **4,575,893** | **4,802,213** | **4,802,213** | **4,802,213** |



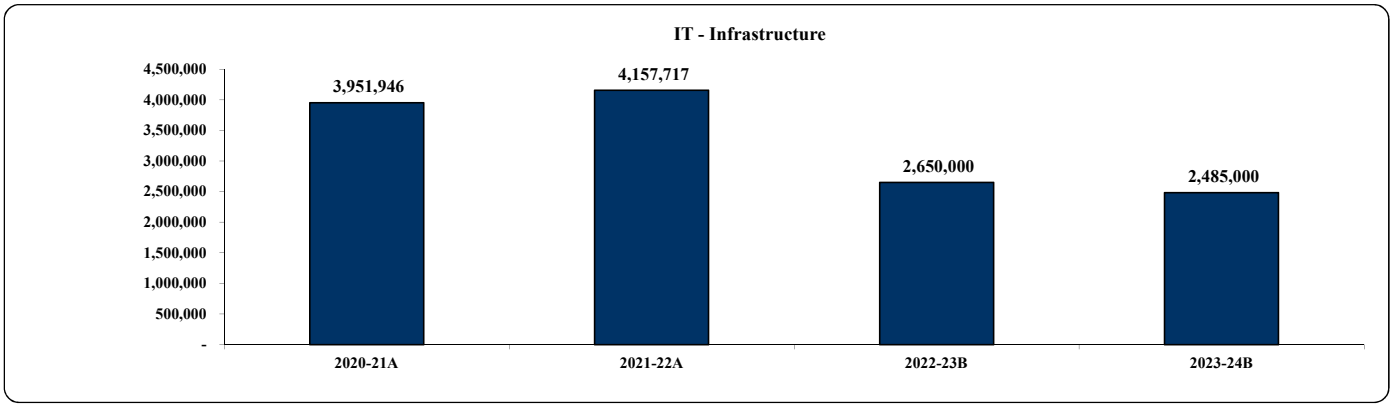

Function 2661 includes costs associated with ongoing computer applications and data services for MSD. Several software solutions for the District's financial, accounting, human resources, student information, and Oregon Department of Education reporting needs are maintained by this department. The primary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

FY23-24 spending is $4.8M, or $0.2M (4.95%) higher than the prior year. Staffing across all funds for FY23-24 is 32.0 FTE, -1.0 FTE less than the prior year due to a reduction of a Computer Tech II position. There has also been a move of software of Newsela to function 2213, and Edgenuity to Measure 98 (special revenue).

This function is responsible for selecting, implementing, and maintaining various software applications including but not limited to: Synergy Student System, Blackboard messaging, PowerSchool Business Plus ERP, and UKG Timekeeping. A combination of IT and NTS is on p. 102.

# General Fund Detail Budget - 2669 IT - Infrastructure

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | | 2,438 | - | - | - | - |
| Classified | 933,330 | 992,209 | - | - | - | - |
| Classified Managers | 122,611 | 127,759 | - | - | - | - |
| Classified Temps/Overtime | 241 | 7,412 | - | - | - | - |
| Classified Overtime | 126,939 | 105,898 | - | - | - | - |
| Insurance Opt Out | 7,075 | 925 | - | - | - | - |
| Staff Appreciation Stipend | | 24,000 | - | - | - | - |
| **SALARIES & WAGES** | **1,190,197** | **1,260,641** | **-** | | | **-** |
| PERS | 331,057 | 294,140 | - | - | - | - |
| Social Security | 71,588 | 75,589 | - | - | - | - |
| Medicare | 16,742 | 17,678 | - | - | - | - |
| Workers Compensation | 5,747 | 4,814 | - | - | - | - |
| Unemployment | 1,190 | 1,263 | - | - | - | - |
| Health Insurance | 247,532 | 301,845 | - | - | - | - |
| Life Insurance | 237 | 245 | - | - | - | - |
| TSA - ER Paid | 10,600 | 16,200 | - | - | - | - |
| Long Term Disability | 3,021 | 2,481 | - | - | - | - |
| FSA/HSA | 7,400 | 14,400 | - | - | - | - |
| TSA Classified ER Paid Health Insurance Option | 11,850 | 10,851 | - | - | - | - |
| **BENEFITS** | **706,963** | **739,505** | **-** | **-** | **-** | **-** |
| Repair/Maintenance/Rentals | 12,533 | 72,264 | 80,000 | 105,000 | 105,000 | 105,000 |
| Travel - In District | 594 | 569 | - | - | - | - |
| Travel - Out of District | 12 | 694 | - | - | - | - |
| Telephone | 440,118 | 342,969 | 430,000 | 360,000 | 360,000 | 360,000 |
| Postage | 246 | - | - | - | - | - |
| Advertising | 808 | 380 | - | - | - | - |
| Pro Services - Tech / Non-Instructional | 188,891 | 166,927 | 170,000 | 175,000 | 175,000 | 175,000 |
| **PURCHASED SERVICES** | **643,201** | **583,803** | **680,000** | **640,000** | **640,000** | **640,000** |
| Supplies and Materials | 3,896 | 2,308 | - | - | - | - |
| Non-Consumables | 284,007 | 321,788 | 390,000 | 350,000 | 350,000 | 350,000 |
| Software | 385,648 | 506,097 | 855,000 | 820,000 | 820,000 | 820,000 |
| Hardware | 737,608 | 715,539 | 725,000 | 675,000 | 675,000 | 675,000 |
| **SUPPLIES** | **1,411,160** | **1,545,731** | **1,970,000** | **1,845,000** | **1,845,000** | **1,845,000** |
| Equipment - New | - | 27,054 | - | - | | |
| **CAPITAL OUTLAY** | **-** | **27,054** | **-** | | | **-** |
| Dues/Fees/Memberships | 426 | 982 | - | - | - | - |
| **OTHER OBJECTS** | **426** | **982** | **-** | **-** | | **-** |
| **NETWORK TELECOM SERVICES** | **3,951,946** | **4,157,717** | **2,650,000** | **2,485,000** | **2,485,000** | **2,485,000** |

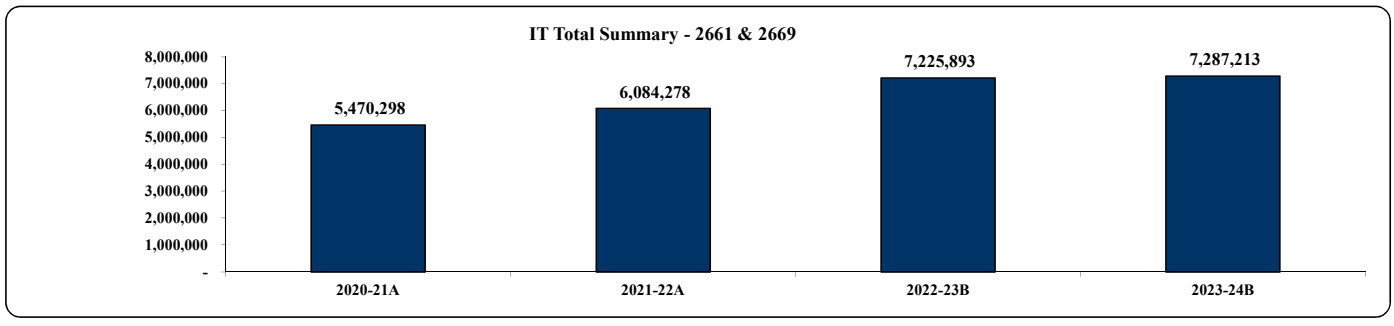



Function 2669 includes services, supplies, equipment, software, and staff necessary to design, install, and maintain District network, telecommunication, and security systems. Expenditures in the FY22-23 Budget no longer includes staffing FTE (moved to 2661, IT).

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

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

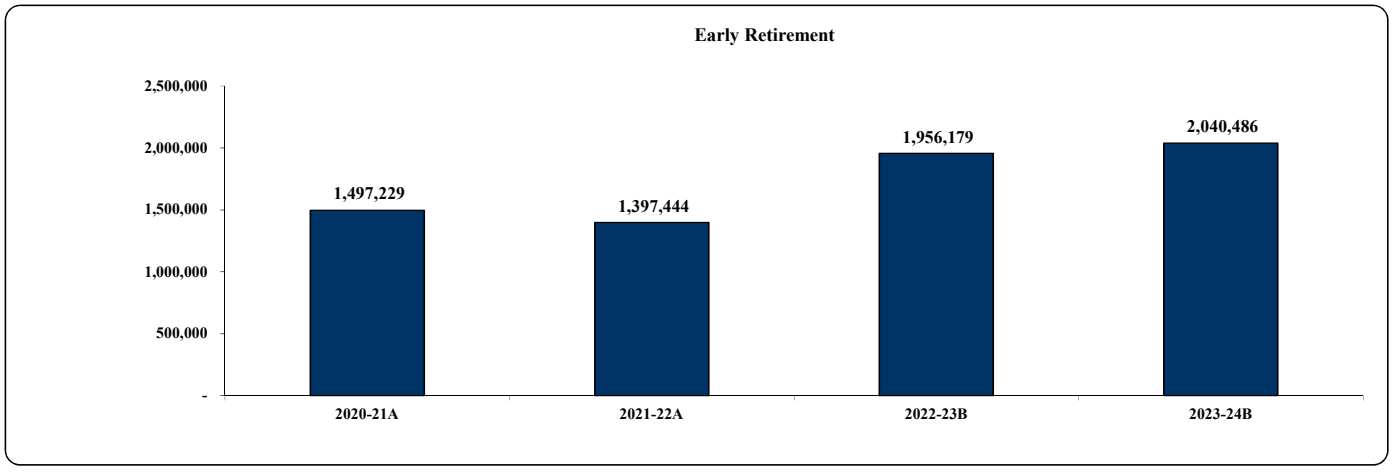
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Licensed | - | - | - | 35,000 | 35,000 | 35,000 |
| Classified | 1,366,288 | 1,515,410 | 1,984,466 | 1,883,625 | 1,883,625 | 1,883,625 |
| Classified Managers | 208,043 | 277,100 | 335,991 | 370,667 | 370,667 | 370,667 |
| Classified Temps/Overtime | 241 | 7,412 | 23,871 | 34,090 | 34,090 | 34,090 |
| Classified Overtime | 137,391 | 107,222 | 89,585 | 89,585 | 89,585 | 89,585 |
| Insurance Opt Out | 10,938 | 4,163 | 9,961 | 9,961 | 9,961 | 9,961 |
| Staff Appreciation Stipend | - | 33,750 | - | - | - | - |
| **SALARIES & WAGES** | **1,722,901** | **1,945,057** | **2,443,874** | **2,422,927** | **2,422,927** | **2,422,927** |
| PERS | 469,201 | 465,867 | 602,863 | 697,154 | 697,154 | 697,154 |
| Social Security | 106,722 | 117,373 | 151,520 | 148,051 | 148,051 | 148,051 |
| Medicare | 24,959 | 27,450 | 35,436 | 34,625 | 34,625 | 34,625 |
| Workers Compensation | 8,373 | 9,694 | 9,616 | 11,194 | 11,194 | 11,194 |
| Unemployment | 1,762 | 1,952 | 2,081 | 2,423 | 2,423 | 2,423 |
| Health Insurance | 294,849 | 368,858 | 493,235 | 504,046 | 504,046 | 504,046 |
| Life Insurance | 329 | 347 | 276 | 708 | 708 | 708 |
| TSA - ER Paid | 19,717 | 28,575 | 27,931 | 21,610 | 21,610 | 21,610 |
| Long Term Disability | 3,999 | 3,284 | 4,211 | 2,725 | 2,725 | 2,725 |
| FSA/HSA | 13,000 | 17,400 | 10,400 | 9,600 | 9,600 | 9,600 |
| TSA Classified ER Paid Health Insurance Option | 14,632 | 13,372 | 15,200 | 16,200 | 16,200 | 16,200 |
| **BENEFITS** | **957,543** | **1,054,171** | **1,352,769** | **1,448,336** | **1,448,336** | **1,448,336** |
| Professional Instr. Services | - | - | 20,000 | - | - | - |
| Repair/Maintenance/Rentals | 14,599 | 72,264 | 80,000 | 105,000 | 105,000 | 105,000 |
| Travel - In District | 667 | 628 | 1,250 | 1,250 | 1,250 | 1,250 |
| Travel - Out of District | 1,005 | 78,433 | 47,000 | 30,000 | 30,000 | 30,000 |
| Training-In District | 1,179 | - | - | - | - | - |
| Telephone | 440,118 | 342,969 | 430,000 | 360,000 | 360,000 | 360,000 |
| Advertising | 808 | 380 | - | - | - | - |
| Tuition | - | - | 2,000 | 2,000 | 2,000 | 2,000 |
| Pro Services - Tech / Non-instructional | 197,957 | 202,792 | 170,000 | 200,000 | 200,000 | 200,000 |
| Other Licensed Subs | - | - | - | - | - | - |
| Other Classified Subs | - | - | - | - | - | - |
| **PURCHASED SERVICES** | **656,333** | **697,467** | **750,250** | **698,250** | **698,250** | **698,250** |
| Supplies and Materials | 4,797 | 12,325 | 10,000 | 10,000 | 10,000 | 10,000 |
| Non-Consumables | 285,654 | 323,307 | 390,000 | 350,000 | 350,000 | 350,000 |
| Software | 1,092,749 | 1,334,523 | 1,551,000 | 1,679,700 | 1,679,700 | 1,679,700 |
| Hardware | 749,697 | 715,539 | 725,000 | 675,000 | 675,000 | 675,000 |
| **SUPPLIES** | **2,132,897** | **2,385,693** | **2,676,000** | **2,714,700** | **2,714,700** | **2,714,700** |
| **CAPITAL OUTLAY** | **-** | **-** | **-** | **-** | **-** | **-** |
| Dues/Fees/Memberships | 625 | 1,891 | 3,000 | 3,000 | 3,000 | 3,000 |
| **OTHER OBJECTS** | **625** | **1,891** | **3,000** | **3,000** | **3,000** | **3,000** |
| **NETWORK TELECOM SERVICES** | **5,470,298** | **6,084,278** | **7,225,893** | **7,287,213** | **7,287,213** | **7,287,213** |




This page summarizes the spending in both 2661 and 2669 functions.
IT and NTS are not two separate departments. Instead, there is one single department called IT with three divisions:
IT - Applications and Data Services
IT - Infrastructure Supports
IT - Helpdesk

# General Fund Detail Budget - 2700 Early Retirement

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Early Retirement Stipends | 824,700 | 570,100 | 1,060,000 | 1,160,000 | 1,160,000 | 1,160,000 |
| **SALARIES & WAGES** | **824,700** | **570,100** | **1,060,000** | **1,160,000** | **1,160,000** | **1,160,000** |
| Social Security | 50,112 | 34,928 | 68,820 | 71,920 | 71,920 | 71,920 |
| Medicare | 11,720 | 8,169 | 16,095 | 16,820 | 16,820 | 16,820 |
| Workers Compensation | 1,787 | 207 | - | 5,359 | 5,359 | 5,359 |
| Unemployment | - | 1 | - | 1,160 | 1,160 | 1,160 |
| Post Retirement Healthcare | 608,911 | 784,040 | 811,264 | 785,227 | 785,227 | 785,227 |
| **BENEFITS** | **672,529** | **827,344** | **896,179** | **880,486** | **880,486** | **880,486** |
| **OTHER OBJECTS** | **-** | **-** | **-** | | | **-** |
| **EARLY RETIREMENT** | **1,497,229** | **1,397,444** | **1,956,179** | **2,040,486** | **2,040,486** | **2,040,486** |




The Early Retirement function includes costs for one time stipends, district paid healthcare associated with the District supplemental early retirement program provided to qualified District retirees, and retired employee paid healthcare. These benefits are in addition to the state Public Employees Retirement System (PERS) benefits. Expenditures for FY23-24 are projected to be $2.0M. Approximately $1.2M, including fringe benefits, is budgeted for the one-time early retirement stipend program and $0.8M for healthcare (see paragraph below for details). How much is spent in total in this function can vary higher or lower significantly based on the timing of when employees choose to retire.

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

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

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

| COMMUNITY | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| School Lunch Match | | - | - | - | | |
| **COMMUNITY SERVICES** | **-** | **-** | **-** | | | **-** |

| FACILITIES | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Acquisition & Construction | | - | 8,400,000 | - | | |
| Improvement | | - | - | - | | |
| **FACILITIES** | **-** | **-** | **8,400,000** | | | **-** |

| DEBT & TRANSFERS | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Long Term Debt | | - | | | | |
| Transfer of Funds | 7,468,791 | 6,720,000 | 7,050,000 | 6,585,000 | 6,585,000 | 6,585,000 |
| **DEBT & TRANSFERS** | **7,468,791** | **6,720,000** | **7,050,000** | **6,585,000** | **6,585,000** | **6,585,000** |

Facilities Acquisition and Construction has dropped from $8.4 million in 2022-23 to zero in 2023-24. In 2022-23 the district budgeted to purchase a building for the new Innovation Learning school of choice.

Total General Fund Transfers Out to Other Funds is down -$0.465M due to the reduction of the amount transferred to the project reserves fund (p. 119). The General Fund is budgeting to transfer a total of $6.58M, which will be distributed as follows: $2.48M to the Project Reserve Fund to fund Maintenance and Repairs, Technology Hardware, and Curriculum; $0.62M to Special Revenue Secondary Athletics; $0.29M to partially fund the Physical Education Expansion (PEEK); $0.025M for State and Local Programs; $1.25M for Chromebook Reserves fund; $0.75M to the Seismic fund; and $1.17M to Debt Service. The detail of these transfers can be found in the green Special Revenue section starting on p. 108.

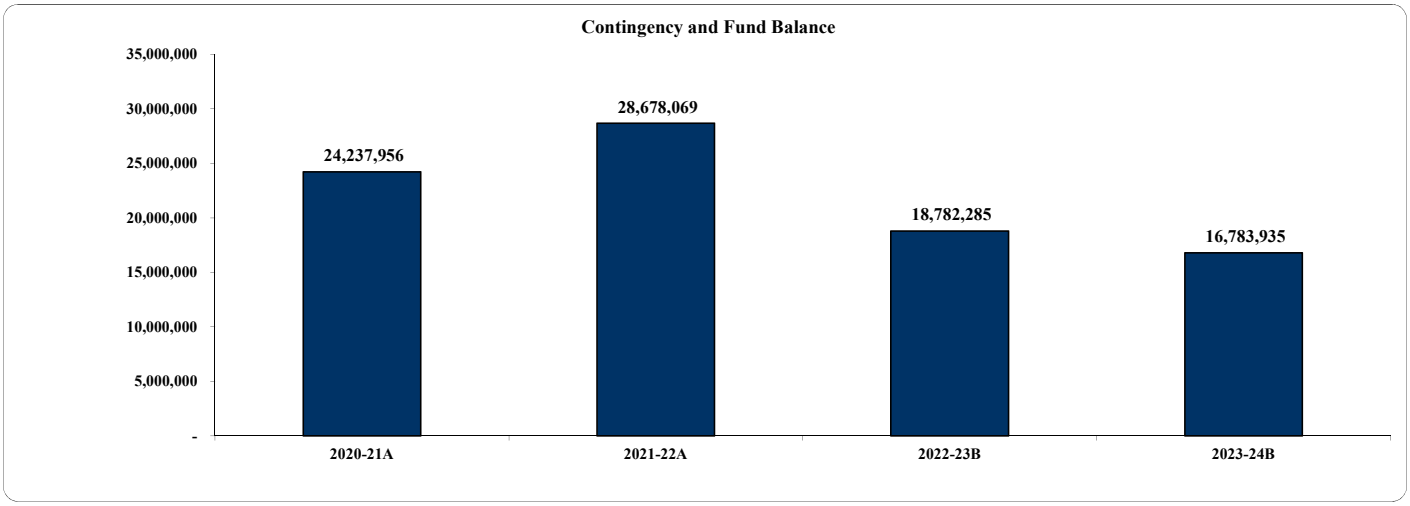
# Notes Page



# General Fund Expenditures - Contingency and Fund Balance Functions

| | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Contingency | 24,237,956 | 28,678,069 | 18,782,285 | 16,783,935 | 16,783,935 | 16,783,935 |
| **CONTINGENCY** | **24,237,956** | **28,678,069** | **18,782,285** | **16,783,935** | **16,783,935** | **16,783,935** |

| FUND BALANCE | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Unappropriated Balance | | | | | | |
| **FUND BALANCE** | - | - | | | | - |




Contingency is dropping $1.498M or 7.9% due to deficit spending FY23-24.

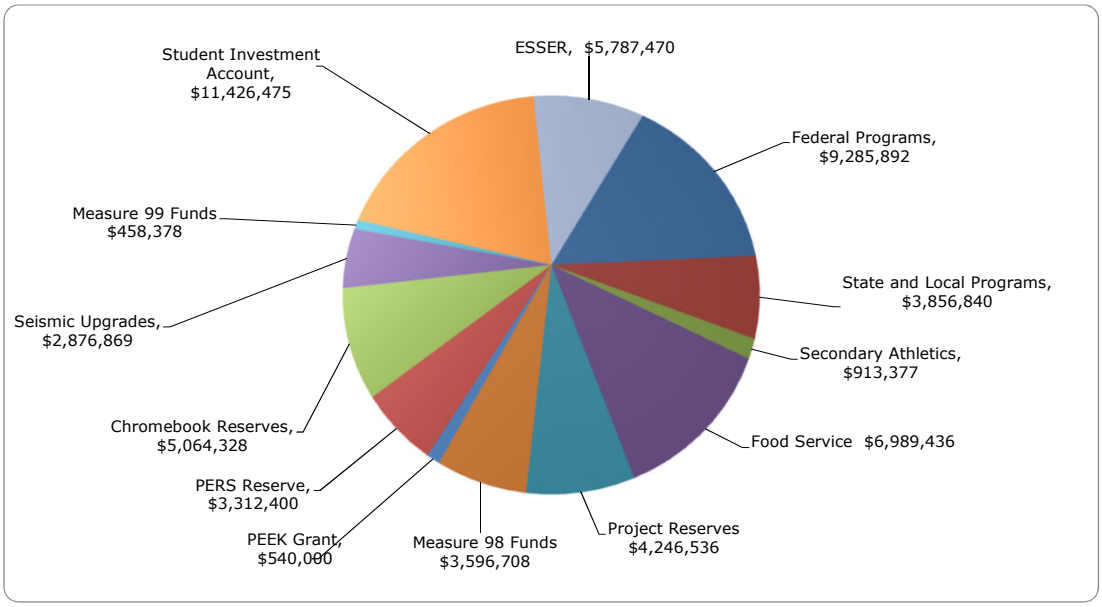
# Special Revenue and Other Funds



# 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**
**Other Federal, State & Local Programs**
**PERS Reserve**
**Physical Education Expansion (PEEP)**
**Secondary Athletics**
**Food Service Operations**
**Seismic Upgrades**
**Project Reserves**
**Chromebook Reserve**
**Measures 98 & 99**
**Student Investment Account (SIA)**
**ESSER Grants**



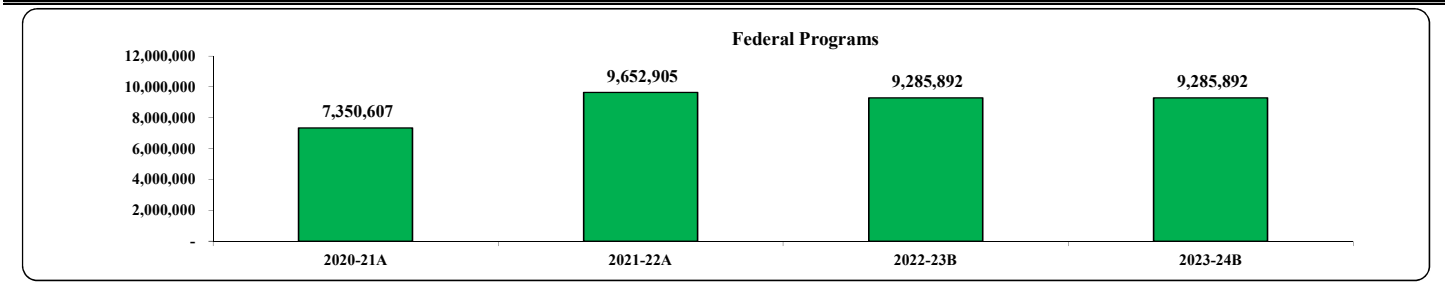

| Requirements by Appropriation Level | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Instruction* | 17,166,499 | 27,465,035 | 31,208,241 | 24,791,418 | 24,791,418 | 24,791,418 |
| Support Services* | 4,023,508 | 9,428,519 | 11,635,876 | 13,513,352 | 13,513,352 | 13,513,352 |
| Community Services* | 2,954,901 | 6,261,102 | 6,220,179 | 6,254,378 | 6,254,378 | 6,254,378 |
| Facilities Acquisition* | 5,748,953 | 7,887,609 | 23,706,832 | 8,543,560 | 8,543,560 | 8,543,560 |
| Transfers* | 1,401,100 | 606,912 | 518,000 | 550,000 | 550,000 | 550,000 |
| Contingency* | 8,614,118 | 14,121,635 | 9,576,950 | 4,293,608 | 4,293,608 | 4,293,608 |
| Fund Balance/Unappropriated Fund Balance | 67,193 | 317,515 | 337,515 | 408,393 | 408,393 | 408,393 |
| **Total Expenditures/Appropriations** | **39,976,273** | **66,088,327** | **83,203,592** | **58,354,708** | **58,354,708** | **58,354,708** |
| *Appropriation Level | | | | | | |

| Requirements by Program | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Federal Programs | 7,350,627 | 9,652,905 | 9,285,892 | 9,285,892 | 9,285,892 | 9,285,892 |
| Other Federal, State and Local Programs | 3,121,448 | 3,715,211 | 4,416,850 | 3,856,840 | 3,856,840 | 3,856,840 |
| PERS Reserve | 4,713,500 | 3,312,400 | 3,312,400 | 3,312,400 | 3,312,400 | 3,312,400 |
| Physical Education Expansion (PEEK) | 575,104 | 551,562 | 595,000 | 540,000 | 540,000 | 540,000 |
| Secondary Athletics | 623,984 | 910,429 | 925,627 | 913,377 | 913,377 | 913,377 |
| Food Service Operations | 4,790,571 | 8,191,711 | 7,897,562 | 6,989,436 | 6,989,436 | 6,989,436 |
| Seismic Upgrades | 500,000 | 2,326,188 | 2,376,869 | 2,876,869 | 2,876,869 | 2,876,869 |
| Project Reserves | 5,656,917 | 5,971,090 | 8,006,536 | 4,246,536 | 4,246,536 | 4,246,536 |
| Chromebook Reserve | 1,250,000 | 2,514,328 | 3,764,328 | 5,064,328 | 5,064,328 | 5,064,328 |
| Measure 98 - High School Success | 3,373,276 | 3,258,752 | 3,361,405 | 3,596,708 | 3,596,708 | 3,596,708 |
| Measure 99 Outdoor School | 49,946 | 232,239 | 500,878 | 458,378 | 458,378 | 458,378 |
| Student Investment Account (SIA) | 3,675,478 | 10,699,242 | 12,264,592 | 11,426,475 | 11,426,475 | 11,426,475 |
| ESSER Grants | 4,295,422 | 14,752,269 | 26,495,654 | 5,787,470 | 5,787,470 | 5,787,470 |
| **Total Requirements by Fund** | **39,976,273** | **66,088,327** | **83,203,592** | **58,354,708** | **58,354,708** | **58,354,708** |

Special Revenue Resources/Appropriations are projected at $58.3M for FY23-24, a decrease of -$24.8M (-29.87%) from the FY22-23 Budget, largly due to the reduction of the ESSER Grant. See the following pages for more details on each program or grant.

# Special Revenue Funds - Federal Programs

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES By Grant Including Carryover** | | | | | | |
| Title I (A,C,D) | 4,255,957 | 4,935,728 | 4,212,358 | 4,212,358 | 4,212,358 | 4,212,358 |
| IDEA | 1,780,335 | 3,219,701 | 2,169,030 | 2,169,030 | 2,169,030 | 2,169,030 |
| ESSA | 102,342 | 77,499 | 100,000 | 100,000 | 100,000 | 100,000 |
| Title IIA - Improving Teacher Quality | 399,373 | 495,349 | 551,034 | 551,034 | 551,034 | 551,034 |
| PERKINS | 160,122 | 172,863 | 165,000 | 165,000 | 165,000 | 165,000 |
| Other Federal Grants/Carryover | 9,892 | 143,361 | 528,470 | 528,470 | 528,470 | 528,470 |
| Fruit and Vegetable Grants | 114,346 | 4,029 | 185,000 | 185,000 | 185,000 | 185,000 |
| American Rescue Plan (ARP) | | 330 | 863,000 | 863,000 | 863,000 | 863,000 |
| Title III - English Language Acquisition | 125,829 | 121,121 | 132,000 | 132,000 | 132,000 | 132,000 |
| Title IV - | 340,094 | 437,925 | 320,000 | 320,000 | 320,000 | 320,000 |
| McKinney Vento Homeless Education | 62,317 | 45,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| **TOTAL RESOURCES** | **7,350,607** | **9,652,905** | **9,285,892** | **9,285,892** | **9,285,892** | **9,285,892** |
| | | | | | | |
| **REQUIREMENTS** | | | | | | |
| Instruction | 5,858,148 | 7,405,264 | 7,123,709 | 7,146,751 | 7,146,751 | 7,146,751 |
| Support Services | 1,329,710 | 2,208,038 | 2,124,086 | 2,124,086 | 2,124,086 | 2,124,086 |
| Community Services | 162,770 | 15,650 | 15,055 | 15,055 | 15,055 | 15,055 |
| Facilities Acquisition | | 23,953 | 23,042 | | | |
| Transfers | | | | | | |
| **TOTAL REQUIREMENTS** | **7,350,627** | **9,652,905** | **9,285,892** | **9,285,892** | **9,285,892** | **9,285,892** |




Federal Program grant revenues are projected at $9.28M in the FY23-24 Budget, which is equal to the FY22-23 Budget. Over 80% of the grant monies are awarded in two areas: IDEA and Title I. A description of the District's two major Federal Programs are described as follows:

IDEA - Under the Individuals with Disabilities Education Act (IDEA), federal Special Education funds are distributed by the state through three grant programs. Part B of the law, the main program, authorizes grants to state and local education agencies to offset part of the costs of the education needs of children with disabilities 5-21 years of age. The purpose of special education is to provide a Free Appropriate Public Education (FAPE) to eligible students at public expense, under public supervision and direction, at no cost to the parents, and in conformity with an Individualized Education Program (IEP). Special Education services include specially designed instruction, related services, and supplementary aides designed to meet the unique needs of a child with a disability. The District's Special Education Child Count for 2020-21 was 2,138, 2021-22 was 2,160 students, and is 2,089 for FY22-23.

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

| Program/Service | Students Served in FY21-22 | Students Served in FY22-23 |
|---|---|---|
| Educational Resource Centers (provided at all schools) | 1,585 | 1,516 |
| Speech-Language Therapy | 1,523 | 1,407 |
| Assessment & Evaluation Teams | 943*** | 964*** |
| Behavior-Social Support | * | * |
| Self-contained Classes - MAPS and FOCUS programs at twelve (12) schools | 345 | 376 |
| Occupational Therapy | 130** | 153** |
| Program for Deaf and Hard of Hearing | 5 | 5 |
| steps Classes (operated by SOESD) at two (2) schools | 13 | 14 |

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

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

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

# Special Revenue Funds - Federal Programs

## Federal Programs Narratives Continued

FEDERAL PROGRAMS IN THE ELEMENTARY AND SECONDARY EDUCATION ACT

Title I-A – Improving Basic Programs
Title I-C- Migrant Education
Title I-D – Neglected and Delinquent or At-Risk Children
Title IIA – Teacher Quality
Title III – English Learners and Immigrant Youth
Title IV – Student Support and Academic Enrichment

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

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

Administration and Leadership. This set-aside supports District administration of the Title I-A program. Includes .75 FTE of Federal Programs & School Improvement Executive Director, .65 Systems Analyst II, and .50 FTE of Administrative Assistant.

Extended Time for Learning. Extra hours for contracted services to provide licensed teachers and classified staff to provide out-of-school programs at Title I-A schools.

Homeless. This required set-aside support services for homeless students in all District facilities. The District provides academic support to homeless students in non-Title I buildings from this required set aside. Expenditures include 4.3 FTE of family case workers through Maslow Project and 1.0 FTE for a District Foster Care & McKinney-Vento Liaison specialist. The District Foster Care & McKinney-Vento Liaison directly supports reengagement in school and attendance supports.

Parent Involvement. This is a required set-aside to implement effective Parent/Family Involvement. Each of the 11 schools receives a portion of the $70,000 in parent involvement funds based on a per-pupil amount.

Professional Development. Nine elementary schools receive additional support for teachers. Teaching and Learning Facilitators 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 managing and providing interventions for students needing intensive support.

Neglected Funds. This required set-aside provides .5 FTE of licensed staff to provide quality education to students in the Bridges to Barriers program. This program is for students who meet the federally defined requirements of “neglected youth.”

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

Equitable Services for Private Schools. Private schools that opt-in for Title IA services receive a portion of this set-aside amount for professional development and direct interventions for reading and math instruction in the targeted assisted setting. This amount varies per year and is determined in the fall of each school year. Funding is dependent on enrollment numbers in each school that opts into services.

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

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

# Special Revenue Funds - Federal Programs

## Federal Title Programs Narratives Continued

Title I-D: Neglected and Delinquent or At-Risk Youth
The purpose of Title-ID funds are to support educational services provided within the Juvenile Services center. These funds pay for a .50 FTE licensed teacher to provide instruction in reading, math, and English Language services (if needed) and 1.0 FTE classified support.

Additional funds are spent on providing student programs such as Career and Technical Education, training for staff in technology and career education, and online programs for career and transition readiness.

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

To this end, teacher quality is the focus of Title II-A funds. Curriculum training and design is supported by Title II-A as well as improvement of instruction through instructional coaching and mentor teacher support. Talented and Gifted instruction is supported by .20 FTE.

Equitable Services for Private Schools. Private schools that opt-in for Title II-A services receive a per pupil amount as set by Oregon Department of Education.

Title III: English Learners and Immigrant Youth
Title III funds ensure English learners, including immigrant children and youth, attain English proficiency and develop high levels of academic achievement in English. To this end, Title III supports newcomers to the district, including educational assistants, teachers, principals, and other school leaders in establishing, implementing, and sustaining effective language education programs. In addition, Title III promotes parental, family, and community participation in language instruction education programs.

English Language programs across the District are supported by .30 FTE of a secondary teacher and an Emerging Multilingual and Migrant Services Coordinator (.20 FTE) to support students in English Language programs. In addition, 1.5 FTE, split between the two comprehensive high schools and blended with general fund, supports students in Newcomer programs by facilitating parent involvement and assisting with transitions into and out of high school.

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

MSD provides all students with access to a well-rounded education through districtwide programs. These include a contracted MKV Transportation Coordinator, and a portion of the full-time Talented and Gifted (TAG) facilitator (.50 FTE).

To improve school conditions for students, a .50 FTE Wellness Coordinator oversees safe and healthy schools. This includes supports for physical education programs, student health and wellness policies and providing K-12 counseling supports. This position also engages with community partners to support the health and well-being of students.

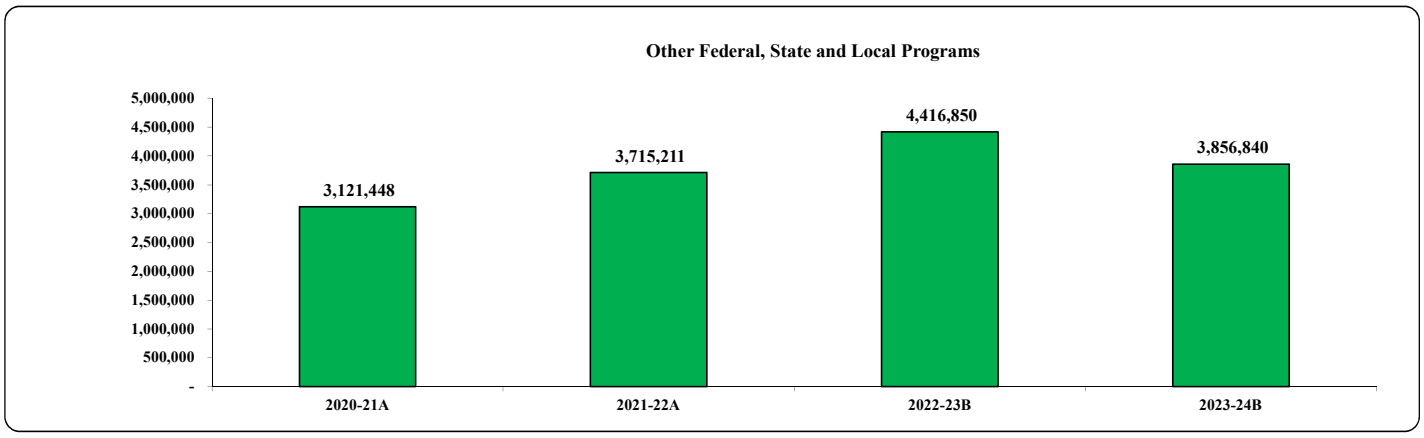
Technology integration and curricular support is provided by a teacher on special assignment (1.0 FTE).

Systems Analyst II (.10 FTE) supports well-rounded schools and district compliance.

Equitable Services for Private Schools. Private schools that opt-in for Title IV-A services receive a per pupil amount as set by Oregon Department of Education.

# Special Revenue Funds - Other Federal, State and Local Programs

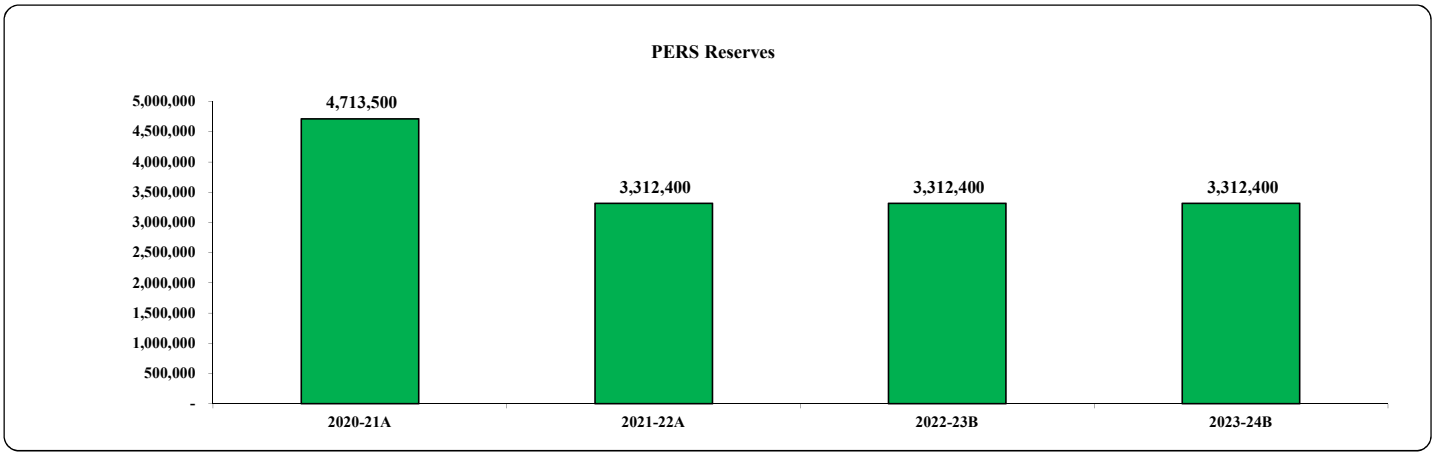
| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| Local Sources | 242,554 | 351,933 | 340,001 | 175,000 | 175,000 | 175,000 |
| Intermediate Sources | 11,330 | - | 11,330 | 11,330 | 11,330 | 11,330 |
| State Sources | 1,354,109 | 1,431,892 | 2,075,000 | 2,375,000 | 2,375,000 | 2,375,000 |
| Federal Sources | 282,069 | - | 13,000 | 13,000 | 13,000 | 13,000 |
| Transfers In | 400,000 | 655,418 | 708,000 | 543,000 | 543,000 | 543,000 |
| Beginning Fund Balance | 831,351 | 1,275,968 | 1,269,519 | 739,510 | 739,510 | 739,510 |
| **TOTAL RESOURCES** | **3,121,412** | **3,715,211** | **4,416,850** | **3,856,840** | **3,856,840** | **3,856,840** |
| | | | | | | |
| **REQUIREMENTS** | | | | | | |
| Instruction | 1,118,327 | 2,321,858 | 3,180,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Support Services | 309,815 | 36,517 | 80,001 | 80,000 | 80,000 | 80,000 |
| Community Services | 33,618 | 37,318 | 33,618 | 33,618 | 33,618 | 33,618 |
| Facilities Acquisition | 383,721 | 50,000 | 383,721 | 383,721 | 383,721 | 383,721 |
| Transfers Out | | | | | | |
| Contingency | 1,200,968 | 1,194,519 | 664,510 | 784,502 | 784,502 | 784,502 |
| Unappropriated Fund Balance | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| **TOTAL REQUIREMENTS** | **3,121,448** | **3,715,211** | **4,416,850** | **3,856,840** | **3,856,840** | **3,856,840** |



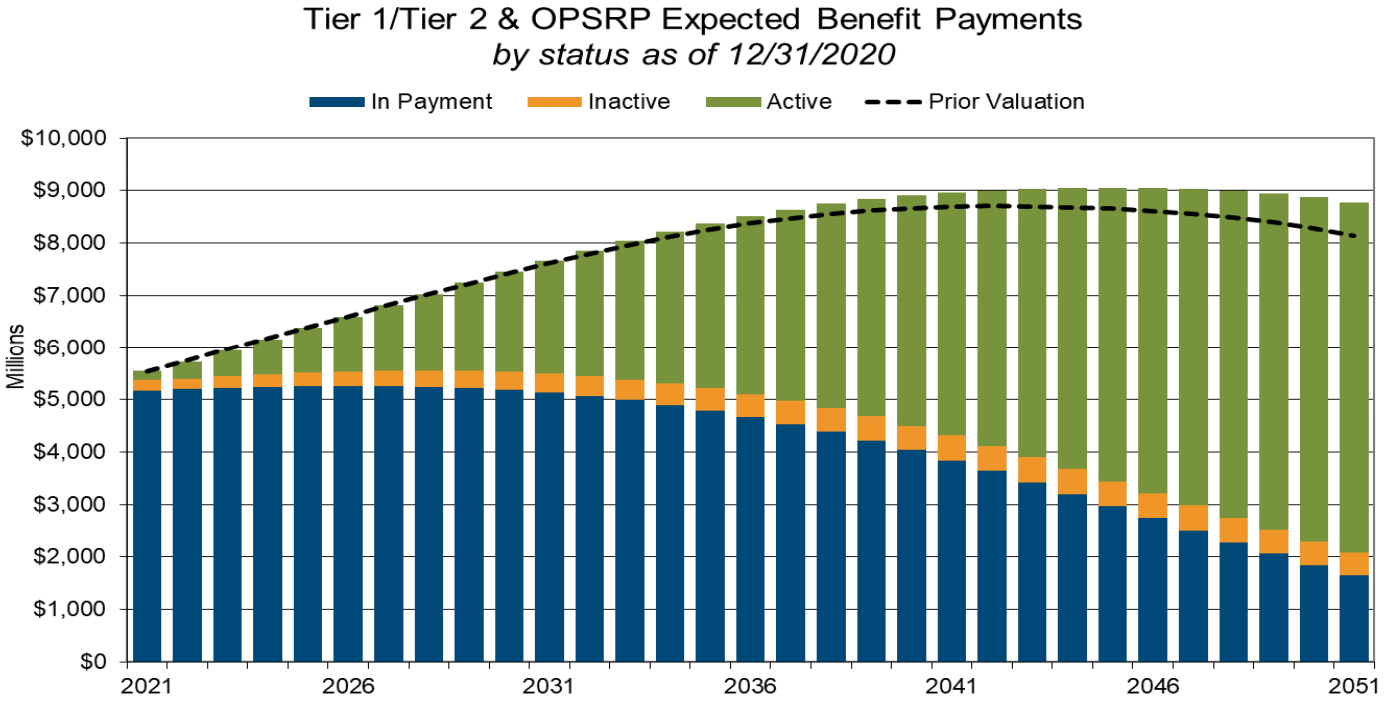

The FY23-24 Budget for Other Federal, State, and Local Programs includes the Food Service Capital Reserve and several smaller, mostly local grants. This includes, but is not limited to: Oregon Community Foundation, Medford Schools Foundation, Aspire, Project Dove, Anna May, Fred Meyer, and West Foundation. For FY20-21 the one time Comprehensive Distance Learning Grants (CDLG) are included. For FY21-22 we added a Summer Experience Program primarily funded (80%) by state grants.

# Special Revenue Funds - PERS Reserves

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| Transfers In to PERS | 1,401,100 | - | - | - | - | - |
| Beginning Fund Balance | 3,312,400 | 3,312,400 | 3,312,400 | 3,312,400 | 3,312,400 | 3,312,400 |
| **TOTAL RESOURCES** | **4,713,500** | **3,312,400** | **3,312,400** | **3,312,400** | **3,312,400** | **3,312,400** |
| | | | | | | |
| **REQUIREMENTS** | | | | | | |
| Transfer to GF | 1,401,100 | - | - | 550,000 | 550,000 | 550,000 |
| Contingency | 3,312,400 | 3,312,400 | 3,312,400 | 2,762,400 | 2,762,400 | 2,762,400 |
| Unappropriated Fund Balance | | | | | | |
| **TOTAL REQUIREMENTS** | **4,713,500** | **3,312,400** | **3,312,400** | **3,312,400** | **3,312,400** | **3,312,400** |

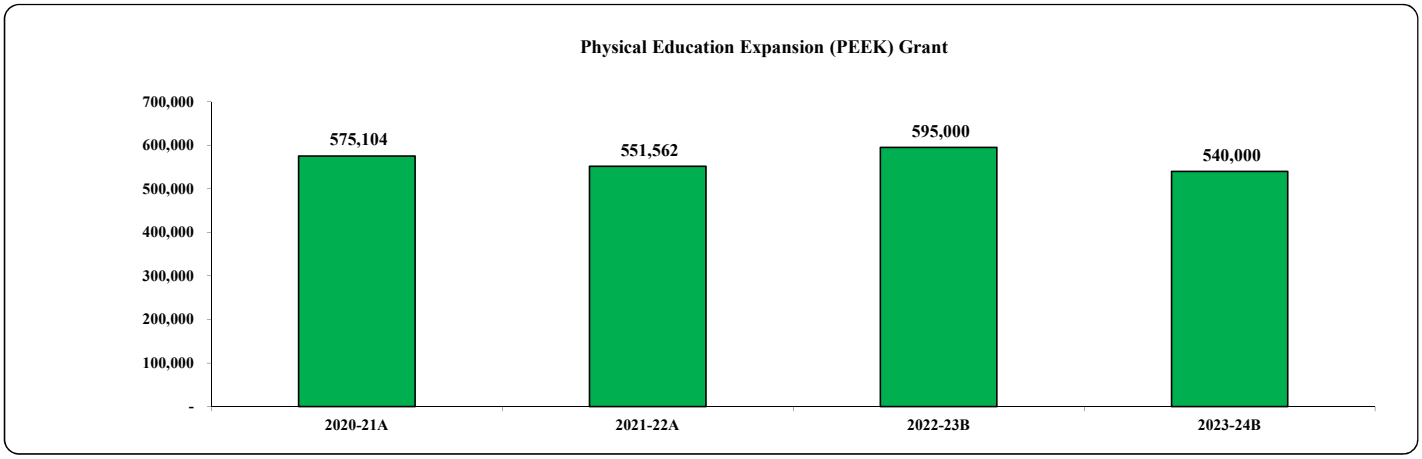



This fund represents the PERS reserve that was originally setup to partially offset large rate increases in the PERS rate over the 2017-19 biennium and beyond. In FY23-24 there will be a transfer of $0.55M to the General Fund. The graph below shows that the PERS funding challenge is a long term problem with payments out to recipients peeking around the year 2044.



# Special Revenue Funds - Physical Education Expansion (PEEK) Grant

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| State Sources | 355,104 | 305,069 | 305,000 | 250,000 | 250,000 | 250,000 |
| Transfer from GF | 220,000 | 246,493 | 290,000 | 290,000 | 290,000 | 290,000 |
| Beginning Fund Balance | | | | | | |
| **TOTAL RESOURCES** | **575,104** | **551,562** | **595,000** | **540,000** | **540,000** | **540,000** |
| | | | | | | |
| **REQUIREMENTS** | | | | | | |
| Instruction | 575,104 | 551,562 | 595,000 | 540,000 | 540,000 | 540,000 |
| Contingency | | | | | | |
| **TOTAL REQUIREMENTS** | **575,104** | **551,562** | **595,000** | **540,000** | **540,000** | **540,000** |




This page shows the Physical Education Expansion (PEEK) Grant. The District expects to be awarded the PEEK Grant again for the FY23-24 school year, provided the purpose of the grant remains the same as in past years, with a slight reduction, in the amount of $250K. We will be notified regarding the FY23-24 school year in the summer of 2023. The District is expecting that this amount will slowly decrease to $0 in the upcoming years (reduction of $50k per year).

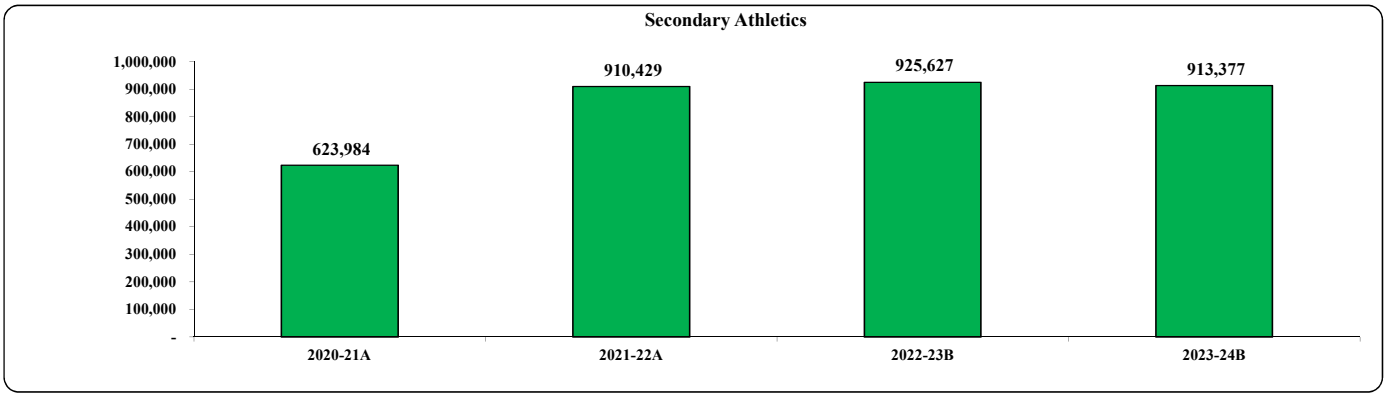
**Background**

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

- The tobacco settlement money is allocated by a separate committee.
- This grant is competitive and was intended to be seed money to get Districts up and running with the idea that the District (over time) would take over funding of their own PE programs.
- It is anticipated that the tobacco settlement money will continue in the next biennium (although there is less certainty about the $250k noted above).
- It is anticipated that more school districts will apply for this grant in the next biennium, based on the current trend and the required minutes of PE instruction per grade level. We are predicting getting less money next year and the year after. Thus far, the Medford School District has by far received the most funds from this grant.

# Special Revenue Funds - Secondary Athletics

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| Admissions | | 76,536 | 90,000 | 90,000 | 90,000 | 90,000 |
| Participation Fees | (156) | 93,064 | 95,000 | 95,000 | 95,000 | 95,000 |
| Other Local Sources | | 5,946 | | | | |
| State Sources - OSSA | | - | 25,000 | 25,000 | 25,000 | 25,000 |
| Transfer from GF | 375,000 | 375,000 | 500,000 | 620,000 | 620,000 | 620,000 |
| Beginning Fund Balance | 249,140 | 359,883 | 215,627 | 83,377 | 83,377 | 83,377 |
| **TOTAL RESOURCES** | **623,984** | **910,429** | **925,627** | **913,377** | **913,377** | **913,377** |
| **REQUIREMENTS** | | | | | | |
| **Instruction - Middle School Co-Curricular:** | | | | | | |
| Salaries and Wages | | - | 600 | 600 | 600 | 600 |
| Employee Benefits | | - | 150 | 150 | 150 | 150 |
| Purchased Services | 1,776 | 32,098 | 42,500 | 55,150 | 55,150 | 55,150 |
| Supplies and Materials | 9,884 | 3,729 | 30,000 | 35,500 | 35,500 | 35,500 |
| Capital Outlay | 6,831 | - | 6,000 | 6,000 | 6,000 | 6,000 |
| Other Objects | 450 | 3,250 | 1,000 | 1,000 | 1,000 | 1,000 |
| **Total Middle School** | **18,941** | **39,077** | **80,250** | **98,400** | **98,400** | **98,400** |
| **Instruction - High School Co-Curricular** | | | | | | |
| Salaries and Wages | 272 | 1,947 | 60,000 | 60,000 | 60,000 | 60,000 |
| Employee Benefits | 109 | 599 | 15,000 | 15,000 | 15,000 | 15,000 |
| Purchased Services | 106,723 | 378,475 | 540,000 | 578,200 | 578,200 | 578,200 |
| Supplies and Materials | 105,099 | 134,932 | 90,000 | 84,650 | 84,650 | 84,650 |
| Capital Outlay | 6,346 | 58,147 | 32,000 | 20,000 | 20,000 | 20,000 |
| Other Objects | 26,611 | 81,625 | 25,000 | 36,000 | 36,000 | 36,000 |
| **Total High School** | **245,160** | **655,725** | **762,000** | **793,850** | **793,850** | **793,850** |
| Contingency | 359,883 | 215,627 | 83,377 | 21,127 | 21,127 | 21,127 |
| Fund Balance | | | | | | |
| **TOTAL REQUIREMENTS** | **623,984** | **910,429** | **925,627** | **913,377** | **913,377** | **913,377** |



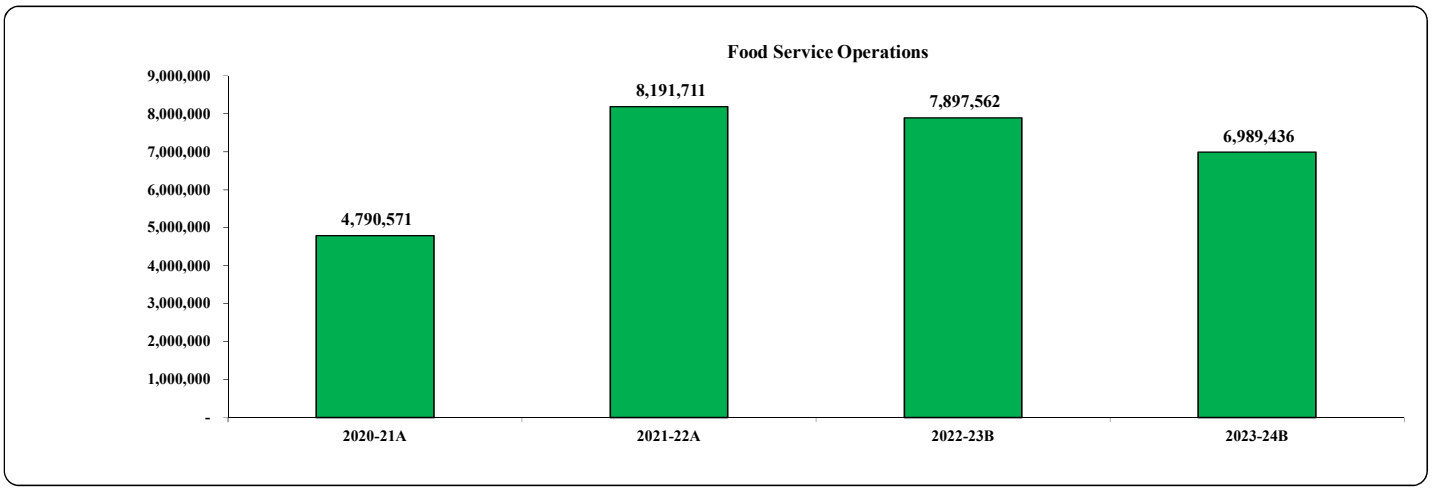

Secondary Athletics includes revenues and expenses other than the coaching stipends that are paid for by the General Fund (GF) in function 1122 (p.37) and 1132 (p.41). In FY23-24, the GF will transfer $620K to help support this fund. Other revenues are received from admission fees to games and participation fees from athletes.

Admissions revenue was affected in prior years by the cancellation of home contests due to COVID-19. The other revenue source is athletic participation fees, and those fees have remained unchanged for several years. Admissions fees and athletic participation fees are currently some of the lowest in the Southwest Conference. In addition, athletics related costs post COVID, continue to increase.

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

# Special Revenue Funds - Food Service Operations

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| Daily Sales - School Lunch Program | 38,880 | 60,925 | 50,000 | 50,000 | 50,000 | 50,000 |
| Other Local Sources | 3 | | | | | |
| Federal Sources - School Lunch | 3,268,009 | 6,043,142 | 5,250,000 | 5,250,000 | 5,250,000 | 5,250,000 |
| Other Sources | 241,358 | 55,587 | 262,000 | 262,000 | 262,000 | 262,000 |
| Transfer | - | | | | | |
| Beginning Fund Balance | 1,242,320 | 2,032,057 | 2,335,562 | 1,427,436 | 1,427,436 | 1,427,436 |
| **TOTAL RESOURCES** | **4,790,571** | **8,191,711** | **7,897,562** | **6,989,436** | **6,989,436** | **6,989,436** |
| **REQUIREMENTS** | | | | | | |
| **Community Services:** | | | | | | |
| Salaries/Wages/Benefits | 200 | | | | | |
| Purchased Services | 2,440,483 | 4,114,584 | 5,014,000 | 5,014,000 | 5,014,000 | 5,014,000 |
| Supplies and Materials | 195,644 | 480,410 | 82,705 | 82,705 | 82,705 | 82,705 |
| Other (Primarily Indirect Overhead to General Fund) | 122,188 | 286,767 | 240,000 | 240,000 | 240,000 | 240,000 |
| Capital Outlay | | 974,389 | 1,133,421 | 500,000 | 500,000 | 500,000 |
| **Total Community Services** | **2,758,514** | **5,856,149** | **6,470,126** | **5,836,705** | **5,836,705** | **5,836,705** |
| Transfers | - | - | - | - | - | - |
| Contingency | 2,032,057 | 2,335,562 | 1,427,436 | 1,152,731 | 1,152,731 | 1,152,731 |
| Fund Balance | - | - | - | - | - | - |
| **TOTAL REQUIREMENTS** | **4,790,571** | **8,191,711** | **7,897,562** | **6,989,436** | **6,989,436** | **6,989,436** |



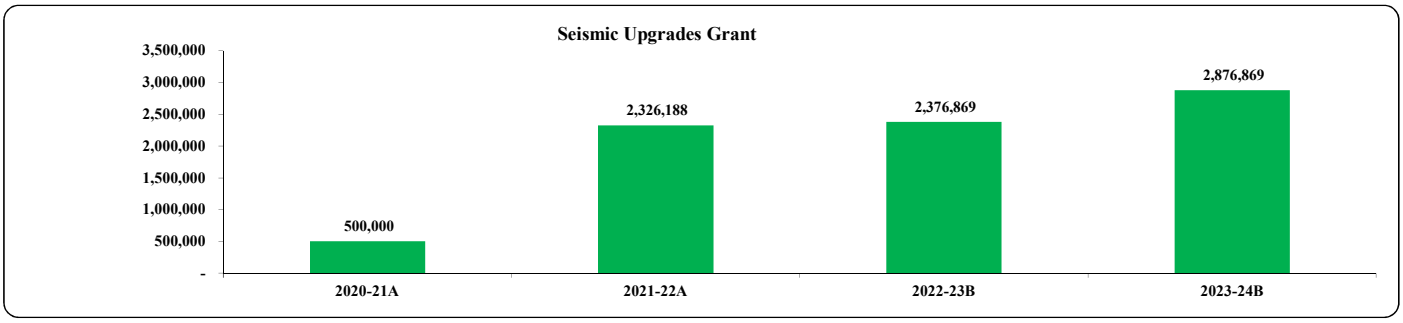

MSD food services are provided for students by Sodexo, Inc. The majority of the anticipated requirements or expenditures are reflected in Purchased Services, which is primarily comprised of Sodexo's fee to the district, which includes all food, supplies, and labor that go into providing individual meals. 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 = $3.86/1.

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 | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| State Sources | | 1,293,078 | 2,000,000 | 1,750,000 | 1,750,000 | 1,750,000 |
| Transfer from General Fund | 500,000 | 800,000 | | 750,000 | 750,000 | 750,000 |
| Beginning Fund Balance | - | 233,110 | 376,869 | 376,869 | 376,869 | 376,869 |
| **TOTAL RESOURCES** | **500,000** | **2,326,188** | **2,376,869** | **2,876,869** | **2,876,869** | **2,876,869** |
| **REQUIREMENTS** | | | | | | |
| Transfer from General Fund | - | - | - | - | - | - |
| Capital Outlay | 266,890 | 1,949,319 | 2,376,869 | 2,876,869 | 2,876,869 | 2,876,869 |
| Contingency | 233,110 | 376,869 | | | | |
| **TOTAL REQUIREMENTS** | **500,000** | **2,326,188** | **2,376,869** | **2,876,869** | **2,876,869** | **2,876,869** |




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

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

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

In addition to the extensive upgrades completed districtwide during the last bond, we have been awarded SRGP funding for several sites over the last seven years. We have completed work at Washington ($270,000) in 2011, Ruch ($1,477,100) in 2017, Griffin Creek ($1,498,160) and Howard in 2018 ($1,498,690). SRGP grants are not always large enough to upgrade a whole campus; however, this work allowed us to bring several buildings up to life safety standards and bring the Ruch and Howard gyms up to immediate occupancy standards. Work at Hoover was completed in December of 2019 with a $1,498,345 grant and the District matched the grant funding with an additional $462,000 to bring the whole campus up to life safety standards and the gym and cafeteria building up to immediate occupancy standards. Using District funds to match the grant funding allowed for the campus to be upgraded in its entirety, with one mobilization, and minimized the level of inconvenience to the school's education process. The match funds were again used in 2021-2023, when the Oakdale gymnasium was updated to immediate occupancy standards ($2,499,070) + $800,000 from the District General Fund.

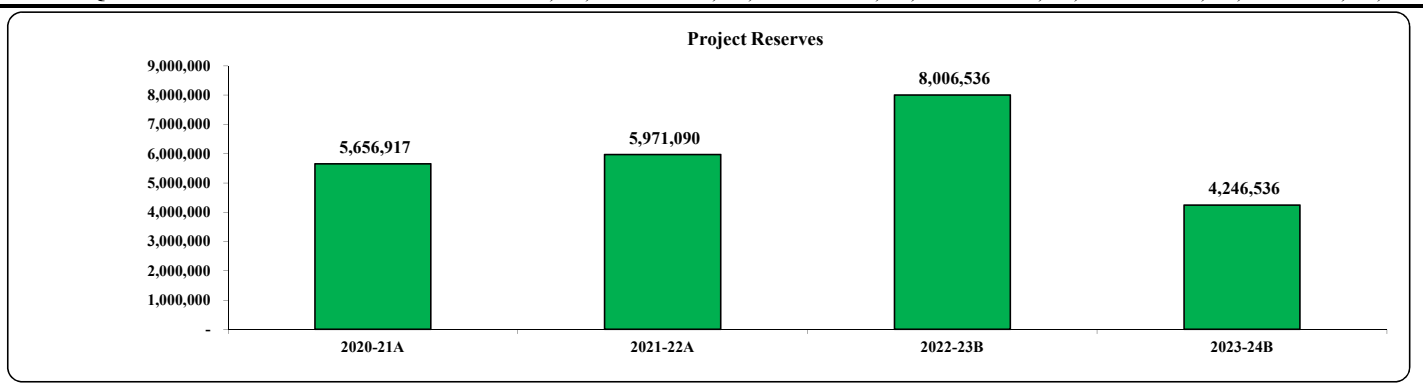
The next scheduled seismic upgrade will begin June 2023, when Jacksonville Elementary is scheduled to have the entire campus updated to immediate occupancy standards. This will be a two phase project with Phase I beginning in June and finishing late August. Some select work will be scheduled for Winter Break 2023 and Spring Break 2024. Phase II will begin June 2024, and the project will reach substantial completion before classes begin in August. This project will be accomplished through $2,499,070 in SRGP funding and $600,000 in match funds from the District.

In FY23-24 we will also get a gym seismic grant for North Medford High School. The total project is $2.5M, with $0.75 million coming from the MSD and $1.75 million from a state seismic grant.

MSD will continue to work toward accomplishing all life safety and immediate occupancy seismic goals in the years to come. In FY23-24 and FY24-25, we will pursue SRGP funding for seismic upgrades at North Medford High School and Hedrick Middle School.

# Special Revenue Funds - Project Reserves

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| Transfer from General Fund | 3,302,691 | 2,780,000 | 3,630,000 | 2,460,000 | 2,460,000 | 2,460,000 |
| Transfer from General Fund: Turf Replacement | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Other (including PPC, ETO) | 344,293 | 441,509 | 400,000 | 400,000 | 400,000 | 400,000 |
| Construction Excise Tax (CET) | 1,114,247 | 1,031,365 | 601,000 | 830,000 | 830,000 | 830,000 |
| Beginning Fund Balance | 875,686 | 1,698,216 | 3,355,536 | 536,536 | 536,536 | 536,536 |
| **TOTAL RESOURCES** | **5,656,917** | **5,971,090** | **8,006,536** | **4,246,536** | **4,246,536** | **4,246,536** |
| **REQUIREMENTS** | | | | | | |
| **Instruction:** | | | | | | |
| Curriculum Spending | | | | | | |
| Textbooks | | 74,011 | 2,500,000 | 1,650,000 | 1,650,000 | 1,650,000 |
| Elementary School | 56,472 | | | | | |
| Middle School | 21,833 | | | | | |
| High School | 110,000 | | | | | |
| Curriculum Reserves | | - | | | | |
| **Total Instruction** | **188,304** | **74,011** | **2,500,000** | **1,650,000** | **1,650,000** | **1,650,000** |
| **Network and Telecommunication Services (NTS)** | | | | | | |
| Purchased Services | 181,137 | | | | | |
| Supplies, Dues and Fees | 233,008 | | | | | |
| Software Spending | 78,000 | | | | | |
| IT Hardware Spending | 354,314 | 747,334 | 2,280,000 | 810,000 | 810,000 | 810,000 |
| **Total NTS Support Services** | **846,459** | **747,334** | **2,280,000** | **810,000** | **810,000** | **810,000** |
| **Facilities Acquisition and Construction:** | | | | | | |
| Support Service Spending | - | 531,329 | | | | |
| Capital Spending | 2,923,938 | 1,262,880 | 2,690,000 | 1,495,500 | 1,495,500 | 1,495,500 |
| **Total Facilities Acquisition and Construction** | **2,923,938** | **1,794,209** | **2,690,000** | **1,495,500** | **1,495,500** | **1,495,500** |
| **Total Spending** | **3,958,701** | **2,615,554** | **7,470,000** | **3,955,500** | **3,955,499** | **3,955,500** |
| Stadium Turf Replacement Reserves | 222,515 | 242,515 | 262,515 | 282,515 | 282,515 | 282,515 |
| Curriculum Reserves | | | | | | |
| Contingency | 1,475,701 | 3,113,021 | 274,021 | 8,521 | 8,521 | 8,521 |
| **TOTAL REQUIREMENTS** | **5,656,917** | **5,971,090** | **8,006,536** | **4,246,536** | **4,246,536** | **4,246,536** |




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 $2.46M transfer from the General Fund in FY23-24 for these purposes. The fund will also receive a $20K transfer from the General Fund, which is reserved for improvements at Spiegelberg Stadium. The fund is forecasting to receive Construction Excise Tax (CET) receipts estimated at $0.9M and Public Purpose Charged (PPC) receipts estimated at $0.4M.

This section describes the three areas that are funded under Project Reserves: Curriculum ($1.75M), Network and Telecommunication Services ($0.81M), and Facilities ($1.495M), which are described in detail in the following pages.

# Special Revenue Funds - Project Reserves

## Capital and Repair and Maintenance Projects Planned for FY23-24

## Facilities Projects

| Furniture Replacement | Dollars | Location | Project Code | Project Manager |
|---|---|---|---|---|
| Furniture Replacement Cycle (Administration) | 5,000 | Misc. | 24PRRFFN00 | Havniear |
| Furniture Replacement Cycle (Elementary) | 45,000 | Misc. | 24PRRFFNXX | Havniear |
| Furniture Replacement Cycle (Secondary) | 50,000 | Misc. | 24PRRFFNXX | Havniear |

**Site Improvements**

| | | | | |
|---|---|---|---|---|
| Ruch Seat Rocks and New School Sign | 25,000 | Ruch | 24PRRFSIGN | Facilities |
| Hoover Fencing/Parking Lot Lights | 20,000 | Hoover | 24PRRFFE16 | Facilities |
| District Concrete | 75,000 | District | 24PRRFRC00 | Facilities |
| Annex/Spiegelberg Parking Lot | 75,000 | Facilities | 24PRRFRC00 | Facilities |
| South Roofing | 150,000 | South | 24PRRFRF04 | Facilities |
| Utility Maps/Digital Floor Plans | 44,100 | District | 24PRRFMP00 | Facilities |
| North Ballfield Path Lights | 25,000 | North | 24PRRFLT01 | Facilities |
| North New Bleachers | 75,000 | North | 24PRRFBL01 | Facilities |
| North Gym Floor | 10,500 | North | 24PRRFFL01 | Facilities |
| North Turf Fields | 750,000 | North | 24PRRFTURF | Facilities |
| Washington - Media Center Floor Replacement | 26,500 | Washington | 24PRRFFL56 | Facilities |
| Scoreboards & Shot Clocks | 42,400 | District | 24PRRFBD00 | Facilities |
| SpEd Rooms-Jefferson/Jacksonville | 77,000 | Jeff/Jacksonville | 24PRRFCL32/28 | Facilities |

**Total Maintenance Projects FY23-24 1,495,500**

# Special Revenue Funds - Project Reserves

## Capital Repairs Fund Narratives

## Capital and Repair and Maintenance Project Narratives FY23-24

### 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.

### Site Improvements

**Ruch Seat Rocks and New School Sign** 25,000

The District will install a pedestal for a new school sign and add an area within the playing field footprint for 12-15 seating rocks.

**Hoover Fencing/Parking Lot Lighting** 20,000

The District will extend security fencing along the south end of the Media Center discouraging access to the back side of the school property. We will also add light poles to the east side of the east parking lot - where there are currently none.

**District Concrete** 75,000

These funds will be for the purpose of replacing damaged or unsafe concrete at specific locations throughout the district.
North: CDC Entry stairs and adjacent sidewalks, and 2 areas outside science building.
Jackson: Area adjacent to gym. (If there are any remaining funds).

**Annex/Spiegelberg Parking Lot** 75,000

The parking lot south of Spiegelberg Stadium has several areas that are failing. Water is penetrating the surface through cracks and sunken area drains. These funds would cover the cost of patching select areas, crack filling, and recoating the parking lot.

**South Roofing** 150,000

South High is in need of a roof replacement over the gym and the weight room. We are beginning to see roof failure over the entire site, and this project will be the first phase in a systematic replacement over the coming years.

**Utility Maps/Digital Floor Plans** 44,100

These funds will be used to digitize all the blueprints housed at the Facilities Building. This product also includes monitoring of above ground and underground utilities, their remaining service life and estimated replacement cost. The monitoring service can be rolled over year to year or cancelled at any time with us having the ability to retain the product.

**North Ballfield Path Lights** 25,000

There will be light poles placed along the pathway from the back of the gym to the ballfields. The site has requested the addition of these lights to provide safer travel along this route. The lights will also be switchable from the science building, where they can be shut off for students to enjoy star gazing.

**New North Bleachers** 75,000

These funds will be used to replace the unsafe bleachers behind the North High varsity baseball backstop. These old bleachers will be replaced by 2 new aluminum 24' long, 10 seat high sections. We will pour a full slab to support both sets of bleachers to eliminate weed growth, provide stability and facilitate easier cleaning under the bleachers.

**North Gym Floor** 10,500

This budget amount is to sand and coat the gym floor, and partly to retain our signed contract with the floor contractor for work that was scheduled for this summer. The District was recently awarded a seismic grant for the North Gym and will be performed the summer of 2024. The grant amount is $2.5M and the district will contribute $750K. The seismic project will significantly disturb the gym floor. It is in the best interest of the district to move this floor refinishing project to next year, after the seismic work is complete. The signed contract work will be performed at that time and includes updated logos and court lines. It will be resubmitted next year as a $70,000 project and will include these items.

# Special Revenue Funds - Project Reserves

| | |
|---|---|
| **Washington Media Center Floor Replacement** | **26,500** |

These funds will cover the cost of removing the old carpet in the Media Center, old Computer Lab, and small office - and replace with new carpet tiles. The existing carpet is frayed in several areas with multiple stains throughout.

| | |
|---|---|
| **Scoreboards & Shot Clocks** | **42,400** |

We are working with Secondary Athletics to replace several scoreboards with the addition of shot clocks. Shot clocks will be required by OSAA in the fall of 2023 for basketball. These funds will be used to update North High's outdated scoreboards that have continued to fail and have required ongoing repairs over the last few years. We will need to outsource the fabrication of mounting brackets for the shot clocks, as each one is different.

| | |
|---|---|
| **North Turf Fields** | **750,000** |

This project will cover the needed replacement of the North High School turf field. Included in the project will be the widening of the field to regulation soccer size. Because of the expansion, some of the jump pits adjacent to the field will have to be relocated. There will also be light added near the jump pits for events that last into the evening.

| | |
|---|---|
| **SpEd Rooms at Jefferson and Jacksonville** | **77,000** |

The SPED Program has requested updates and remodeling to two classrooms at both Jacksonville and Jefferson. This will include creating calming rooms, teaching spaces, and several other safety measures for students and staff.

| | | |
|---|---|---|
| **Total Capital Repair and Maintenance Projects FY23-24** | **$** | **1,495,500** |

# Special Revenue Funds - Project Reserves

## Network and Telecommunication Projects Planned for FY23-24

| Description | | Dollars | JL or PO | Manager |
|---|---|---|---|---|
| Computer and Projector Replacements | $ | 300,000 | 24PRRFCR00 | Brabham |
| Security Camera Replacements | $ | 35,000 | 24PRRFSC00 | Brabham |
| Printshop Copier Replacements | $ | 200,000 | 24PRRFCO00 | Brabham |
| Access Point Replacements (155 x $632) | $ | 100,000 | 24PRRFAP00 | Brabham |
| Security Panel Replacements | $ | 60,000 | 24PRRFSZ00 | Brabham |
| Upgrade internal fiber at sites to single-mode fiber | $ | 65,000 | 24PRRFFIBE | Brabham |
| Convert older intercoms to web based IP systems | $ | 50,000 | 24PRRFIN00 | Brabham |
| **Total Network & Telecommunication Projects FY23-24** | **$** | **810,000** | | |

**Computer Replacement** **300,000**

Computer / laptop / projector replacement and upgrades

**Security Camera Replacements** **35,000**

Ongoing replacement plan of security cameras, replacing aging cameras.

**Printshop Copier Replacements** **200,000**

Replacement of existing Canon 850 Copiers (x2) with modern Canon 910 Copiers (x2).

**Access Point Replacements** **100,000**

Replacement of older wireless access points (year 3 of 5).

**Security Panel Replacements** **60,000**

Replacement of older NAPCO security systems at Jackson, Oak Grove, Roosevelt (2 year project).

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

Move all internal fiber runs, which feed different segments of the network, from outdated 52.5 and 60micron technology to single mode fiber (3 - 4 year project).

**Convert older intercoms to web based IP systems** **50,000**

Convert existing multiplex intercoms at 4 sites to web based IP intercoms.

**Total IT Infrastructure Projects FY23-24: 810,000**

## Special Revenue Funds - Project Reserves

# Curriculum Spending Planned FY23-24

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

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

## Curriculum FY2023-2024

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

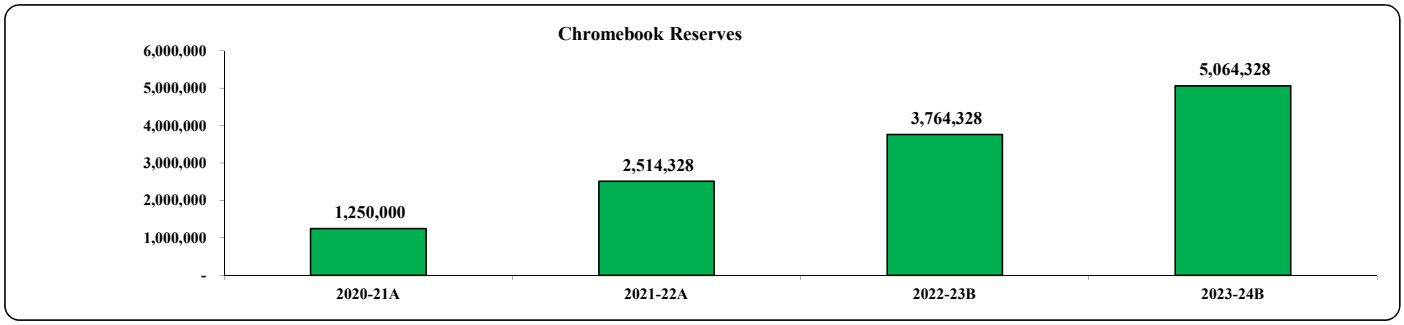
$1.75M is currently budgeted in Curriculum Reserves for the FY23-24 for the purchase of Mathematics teaching materials for K-12 by July 1, 2024.

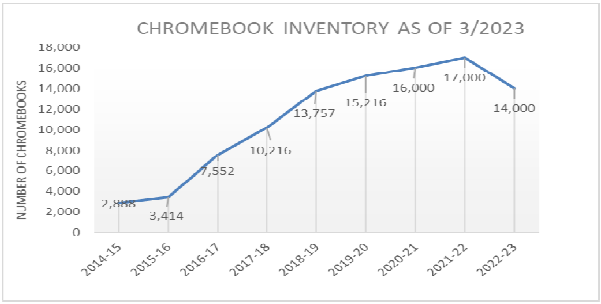
## Total Curriculum FY23-24: $1,750,000

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

# Special Revenue Funds - Support Services for Chromebook Spending

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| Transfer from GF | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| Local Revenue | | 14,328 | | 50,000 | 50,000 | 50,000 |
| Beginning Fund Balance | | 1,250,000 | 2,514,328 | 3,764,328 | 3,764,328 | 3,764,328 |
| **TOTAL RESOURCES** | **1,250,000** | **2,514,328** | **3,764,328** | **5,064,328** | **5,064,328** | **5,064,328** |
| **REQUIREMENTS: Instruction** | | | | | | |
| Support Services | 1,250,000 | - | - | 5,500,000 | 5,500,000 | 5,500,000 |
| **Total Instruction** | **1,250,000** | **-** | **-** | **5,500,000** | **5,500,000** | **5,500,000** |
| Contingency | | 2,514,328 | 3,764,328 | (435,672) | (435,672) | (435,672) |
| Unappropriated Fund Balance | - | | | | | |
| **TOTAL REQUIREMENTS** | **1,250,000** | **2,514,328** | **3,764,328** | **5,064,328** | **5,064,328** | **5,064,328** |



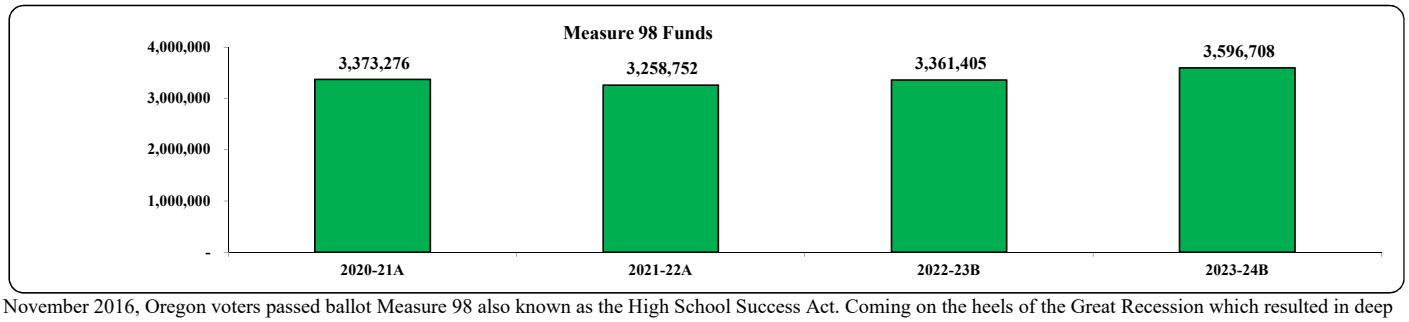

The District began setting aside $1.25M each year starting in FY20-21 towards a new Chromebook Reserves account. Chromebooks cost approximately $365 each and have an expected life span of six years. In past years, Chromebooks have been expensed out of the Special Revenue Projects Reserves Fund (pp.118-122) and the General Fund function Network and Telecommunication Services, 2669 (p.100). The initial 2013-14 purchase of 297 devices was a pilot to test the Chromebooks. Since that time the District has purchased 16,000 Chromebooks as of April, 2021, which have been assigned to teachers and students. More than 8,000 Chromebooks were distributed to students and teachers during the COVID-19 shelter in place order to support distance learning in 2020.

Chromebook Replacement 2023-24

- The majority of MSD devices will be end-of-life come June 2024
  - o Approximately 3,000 remaining devices are end-of-life in June 2026 but we should be able to sell them back for some money
  - o Replacing all devices gives equity to all students to have current and modern devices as well as streamlines the repair and replacement cycle
- Devices will start to arrive in January 2024 and the District will start being invoiced at that time.
  - o The plan is to receive a total of 3,500 each month through April
- The purchase is for 14,000 devices. MSD currently has approximately 12,500 active devices for 1st through 12th grade students, along with the pockets of devices for special purposes.
  - o This will give the District several years of surplus to replace devices that are lost or damaged beyond repair
  - o MSD currently goes through approximately 500 devices a year for lost and damaged beyond repair devices
  - o The devices come with a 1 year warranty
- This Chromebook purchase will be for grades 1 – 12.
- Based on staff recommendation, we are looking at piloting iPads for Kindergarten students in 4 – 6 classrooms next year. All other KG students will continue to use existing Chromebooks during the 23-24 school year.
  - o If the pilot does not pan out, we would purchase additional Chromebooks during the summer of 2024. Otherwise we will purchase the iPads during the summer of 2024.
- We are also purchasing white glove services where they will tag and enroll the devices before they arrive with us
- We are also moving forward with having the district logo "baked" onto the lid of the Chromebooks, both to increase ownership and hopefully deter theft.

# Special Revenue Funds - Measure 98 High School Success

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| State Sources | 3,370,002 | 3,460,029 | 3,433,094 | 3,596,708 | 3,596,708 | 3,596,708 |
| Beginning Fund Balance | 3,274 | (201,276) | (71,689) | 0 | 0 | 0 |
| **TOTAL RESOURCES** | **3,373,276** | **3,258,752** | **3,361,405** | **3,596,708** | **3,596,708** | **3,596,708** |
| **REQUIREMENTS: Instruction:** | | | | | | |
| CTE | 822,900 | 990,174 | 1,116,515 | 1,194,949 | 1,194,949 | 1,194,949 |
| College and Career Readiness | 950,888 | 1,080,691 | 1,146,341 | 1,200,879 | 1,200,879 | 1,200,879 |
| Dropout Prevention | 1,696,288 | 1,259,577 | 1,098,548 | 1,200,879 | 1,200,879 | 1,200,879 |
| Middle School Preparedness | 104,476 | | | | | |
| **Total Instruction** | **3,574,552** | **3,330,442** | **3,361,405** | **3,596,708** | **3,596,708** | **3,596,708** |
| Contingency | (201,276) | (71,689) | 0 | 0 | 0 | 0 |
| **TOTAL REQUIREMENTS** | **3,373,276** | **3,258,752** | **3,361,405** | **3,596,708** | **3,596,708** | **3,596,708** |




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

**Career and Technical Education**

• Continue development and expansion of CTE programs aligned with Rogue Valley workforce priorities: Construction Technology, Manufacturing, Health Science, Education, Computer Science/IT, Natural Resource Systems, and Transportation
• Expand construction trades pre-apprenticeship (MPACT) training to include: Plumbing, Electrical, HVAC and Residential Carpentry
• Provide all high school students community-based, career training opportunities.
• Expand work-based learning opportunities for all CTE students including pre-apprenticeships, youth internships and integrated work-simulations
• Deepen and expand partnerships with industry employers and community colleges to facilitate CTE students' successful transition into the workforce or postsecondary enrollment
• Expand introductory level CTE courses into middle schools
• Maintain the FTE, equipment and learning resources needed to support establishment and expansion of MSD CTE programs

**College Level Opportunities**

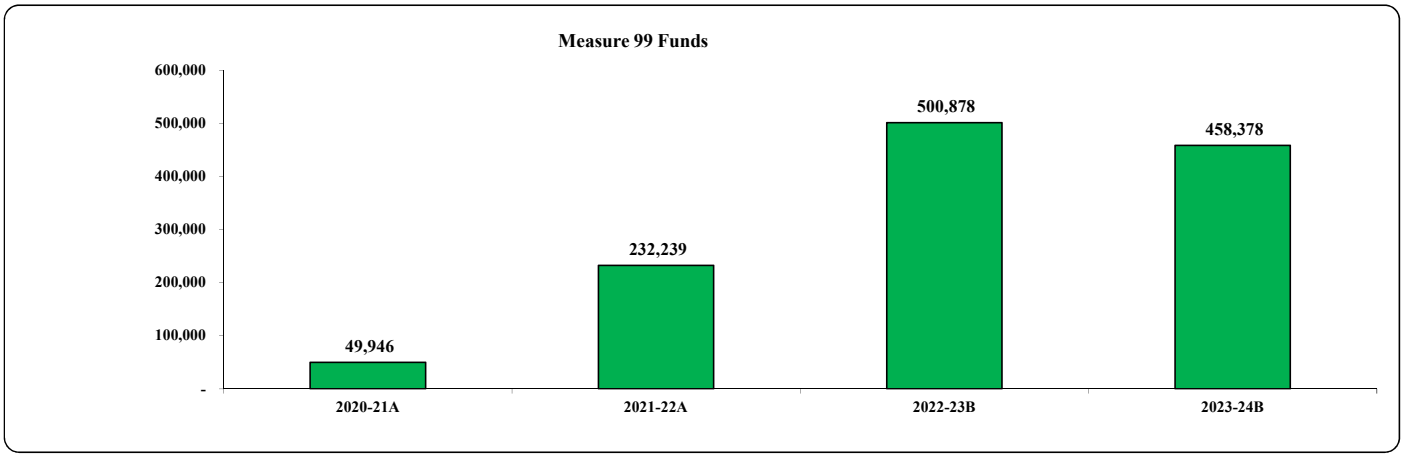
• Develop a K-12 School Counseling framework based on the American School Counselor Association (ASCA) standards and Oregon's Framework for Comprehensive School Counseling Programs
• Support middle and high school counseling FTE
• Develop a Student Pathways Plan function within Synergy to document students'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

**Dropout Prevention**

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

# Special Revenue Funds - Measure 99 Outdoor School

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| State Sources | | 261,284 | 407,500 | 407,500 | 407,500 | 407,500 |
| Beginning Fund Balance | 49,946 | (29,046) | 93,378 | 50,878 | 50,878 | 50,878 |
| **TOTAL RESOURCES** | **49,946** | **232,239** | **500,878** | **458,378** | **458,378** | **458,378** |
| | | | | | | |
| **REQUIREMENTS** | | | | | | |
| Instruction | 78,992 | 138,861 | 450,000 | 407,500 | 407,500 | 407,500 |
| **Total Instruction** | **78,992** | **138,861** | **450,000** | **407,500** | **407,500** | **407,500** |
| | | | | | | |
| Pass-through to Charter Schools | | | | | | |
| Contingency | (29,046) | 93,378 | 50,878 | 50,878 | 50,878 | 50,878 |
| **TOTAL REQUIREMENTS** | **49,946** | **232,239** | **500,878** | **458,378** | **458,378** | **458,378** |



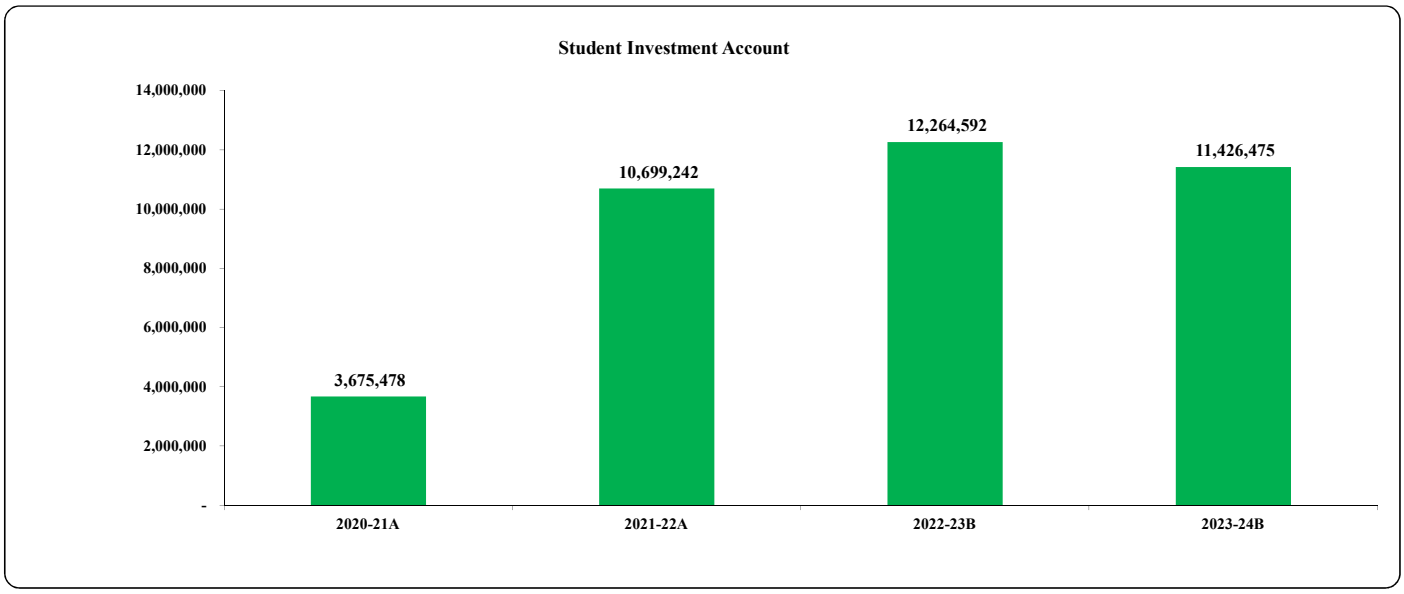

Measure 99 created an Outdoor School Education Fund from Oregon State Lottery Funds. The measure required that withdrawals from the State Lottery Fund cannot reduce lottery proceeds dedicated to the restoration and preservation of parks, beaches, watersheds, and native fish and wildlife. The Outdoor 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.

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

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

# Special Revenue Funds - Student Investment Account

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| State Sources | 3,675,478 | 10,699,242 | 11,226,980 | 11,426,475 | 11,426,475 | 11,426,475 |
| Beginning Fund Balance | | - | 1,037,612 | | | |
| **TOTAL RESOURCES** | **3,675,478** | **10,699,242** | **12,264,592** | **11,426,475** | **11,426,475** | **11,426,475** |
| | | | | | | |
| **REQUIREMENTS** | | | | | | |
| Instruction | 3,080,391 | 5,799,191 | 8,515,627 | 7,058,209 | 7,058,209 | 7,058,208.75 |
| Support Services | 582,549 | 3,510,454 | 3,388,965 | 3,999,266 | 3,999,266 | 3,999,266 |
| Community Services | | 351,985 | 360,000 | 369,000 | 369,000 | 369,000 |
| Facilities Acquisition/Construction | 12,538 | | | | | |
| Contingency | | 1,037,612 | | | | |
| Unappropriated Fund Balance & Reserves | | | | | | |
| **TOTAL REQUIREMENTS** | **3,675,478** | **10,699,242** | **12,264,592** | **11,426,475** | **11,426,475** | **11,426,475** |




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

- On-time 4-year graduation and 5-year completion
- Ninth grade on-track rates
- Third grade reading proficiency rates
- Regular attender rates
- Other applicable local metrics

Allowable uses of SIA funds are broadly defined as:

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

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

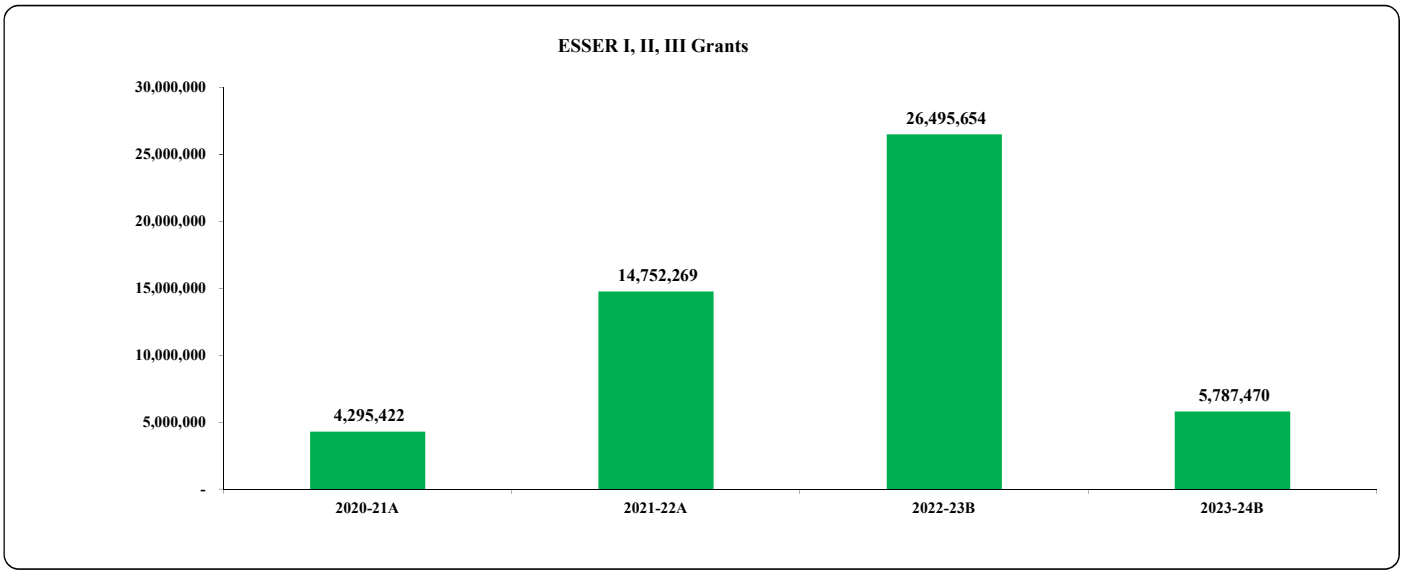
## Special Revenue Funds - Student Investment Account

| | | Proposed | | | | Variance |
|---|---|---|---|---|---|---|
| *( $ in Thousands)* | | 2023-24 | | 2022-23 | | Over/Under |
| The top priorities determined are as follows: | | FTE | Amount | FTE | Amount | |
| 1 | Decrease SPED class size and caseloads | *24.5* | $2,437 | *24.5* | $2,450 | ($13) |
| 2 | Non SPED class size reduction K-12 | *16.0* | 1,538 | *16.0* | 1,500 | 37 |
| 3 | Elementary School Assistant Principals | *14.0* | 2,281 | *14.0* | 2,225 | 56 |
| 4 | Community, Family & Equity Coordinator | *1.0* | 164 | *1.0* | 160 | 4 |
| 5 | Family/Outreach Liaisons | *2.0* | 205 | *2.0* | 200 | 5 |
| 6 | Align Curriculum | *1.0* | 341 | *1.0* | 333 | 8.325 |
| 7 | Expand Onsite Kindergarten Transition Program | *Contracted Staff* | 769 | *Contracted Staff* | 750 | 18.75 |
| 8 | Pre Kindergarten Facility Play Equipment | | 51 | | 50 | 1.25 |
| 9 | Professional Learning - Leadership | | 103 | | 100 | 2.5 |
| 10 | Well Rounded - Expand Enrichments in Elementary - Increased Prep Time | *8.0* | 933 | *8.0* | 910 | 22.75 |
| 11 | SEL Specialists | *8.0* | 933 | *8.0* | 910 | 22.75 |
| 12 | Director of Literacy | *1.0* | 256 | *1.0* | 250 | $6 |
| | SUBTOTAL | *75.5* | $10,009 | *75.5* | $9,838 | $171 |
| | Indirect Overhead to GF | | 482 | | 482 | 0 |
| | Charter School Pass Through | | 935 | | 906 | 29 |
| | **GRAND TOTAL** | ***75.5*** | **$11,426** | ***75.5*** | **$11,226** | **$200** |

The schedule above presents the 2023-24 proposed and 2022-23 amended SIA plans for Medford. For 2023-24 proposed plan is a continuation of the 2022-23 plan with 2% COLA.

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

| Object Description | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approval | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| Federal Sources | 4,295,422 | 14,752,269 | 26,495,654 | 5,787,470 | 5,787,470 | 5,787,470 |
| Beginning Fund Balance | | | 9 | | | |
| **TOTAL RESOURCES** | **4,295,422** | **14,752,269** | **26,495,663** | **5,787,470** | **5,787,470** | **5,787,470** |
| | | | | | | |
| **REQUIREMENTS** | | | | | | |
| Instruction | 1,178,582 | 7,149,044 | 4,640,250 | 1,000,000 | 1,000,000 | 1,000,000 |
| Support Services | 954,974 | 2,926,176 | 3,762,824 | 1,000,000 | 1,000,000 | 1,000,000 |
| Community Services | | | | | | |
| Facilities Acquisition/Construction | 2,161,866 | 4,070,129 | 17,574,580 | 3,787,470 | 3,787,470 | 3,787,470 |
| Other Uses - Debt Service | | | | | | |
| Other Uses: Transfers Out | | 606,912 | 518,000 | - | - | - |
| Contingency | | 9 | | | | |
| Unappropriated Fund Balance & Reserves | | | | | | |
| | | | | | | |
| **Total Requirements** | **4,295,422** | **14,752,269** | **26,495,654** | **5,787,470** | **5,787,470** | **5,787,470** |




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

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

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

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

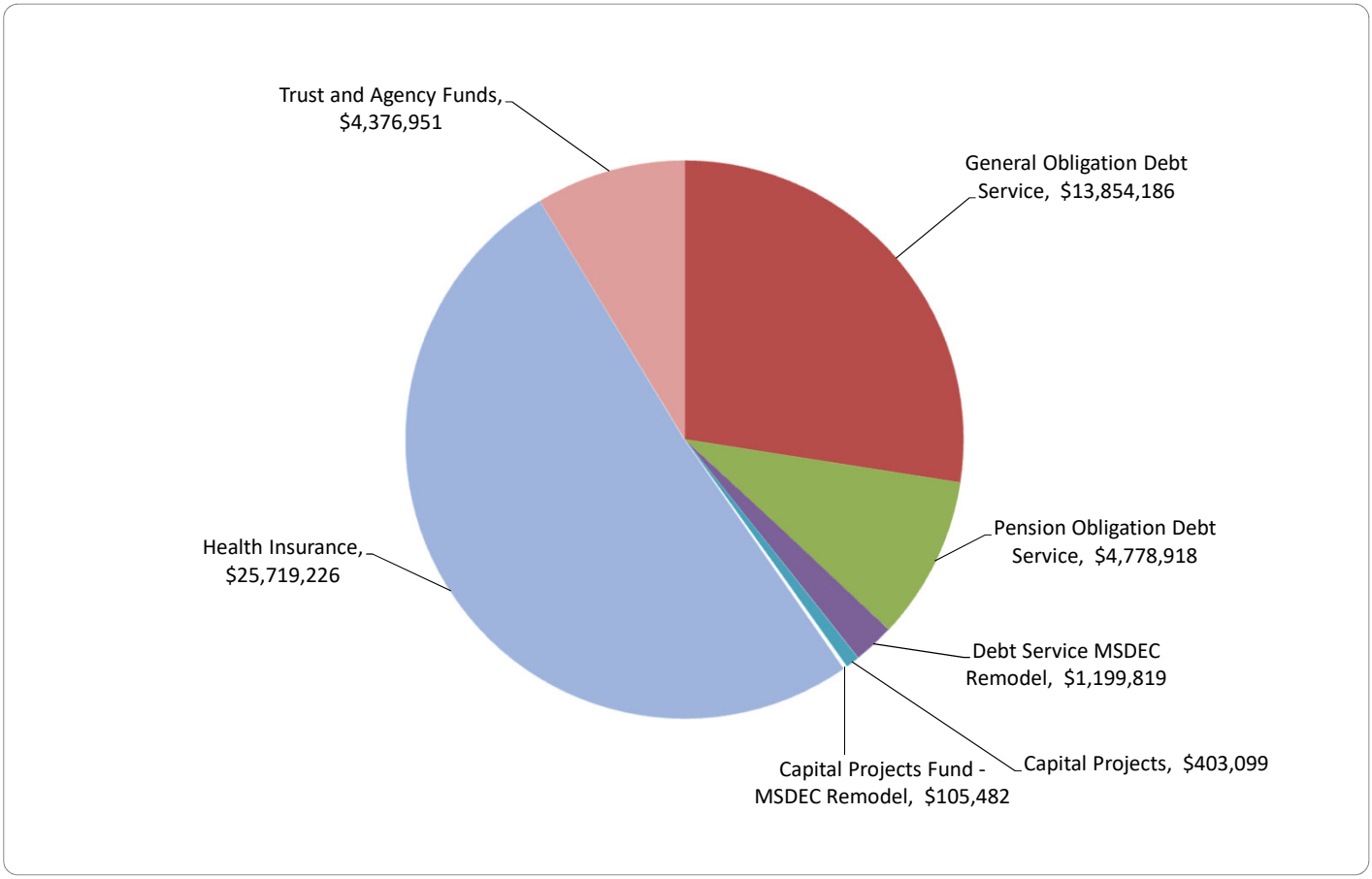
# Special Revenue Funds - ESSER Grants Supplemental

| Medford SD 549c<br>ESSER Grants Budgets<br>4/4/2023 | | | | | |
|---|---|---|---|---|---|
| | Complete | | | | |
| Grant End Date | 9/30/2022 | 9/30/2023 | 9/30/2024 | | |
| | ESSER I | ESSER II | ESSER III | Total ESSER | Comments |
| Grant Revenue | $3,587,642 | $14,734,676 | $33,008,497 | $51,330,815 | |
| Charter Pass Through | $443,371 | $1,815,338 | $4,079,850 | $6,338,559 | |
| Private School Pass Throughs | $70,407 | N/A | N/A | $70,407 | |
| JDEP Set Aside | $501 | $47,477 | $0 | $47,978 | |
| Net Grant After Pass Throughs | $3,073,363 | $12,871,861 | $28,928,647 | $44,873,871 | |
| | | | | | |
| Expenses | | | | | |
| Oakdale Middle School remodel Partial Contribution | | | 13,700,000 | $ 13,700,000 | Estimated $31.2 Million Total Cost for remodel, $17.5 million coming from FFC bond proceeds. There will be 50 additional classrooms available fall 2023. |
| HVAC /Air Handling Projects | | 6,240,000 | 4,648,202 | $ 10,888,202 | Major HVAC Projects at JFE, JVE, MMS, HMS and approximatley 25 other small to intermediate HVAC projects throughout the district |
| Maintaining Continuity | | 2,441,861 | 4,128,139 | $ 6,570,000 | Primarily used in 2020-21 and 2021-22 and to a lesser extent 2022-23 to keep fund staff and maintain continuity when SSF revenue was not adequate to pay for them |
| Learning Loss/Remediation | 569,640 | | 5,441,100 | $ 6,010,739 | This is for incremental days - 7 days in 2021-22, one day in 2022-23 and two days in 2023-24 and 2024-25 |
| IT Related Primarily Chromebooks | 1,728,191 | 280,502 | - | $ 2,008,694 | Hotspots, Chromebooks, Zoom Licenses etc. |
| MOA Bartlett Building Purchase | | 1,894,000 | | $ 1,894,000 | Online School Location |
| Summer Learning | 517,194 | 775,000 | 500,000 | $ 1,792,194 | Amount could vary depending on size and type of programs |
| Sanitation Related | 158,338 | 622,498 | | $ 780,835 | Additional Custodial Support |
| Leadership Development | | 48,000 | 282,500 | $ 330,500 | |
| Indirect Overhead | | | 228,706 | $ 228,706 | |
| McKinney-Vento Support | 100,000 | 200,000 | | $ 300,000 | There is no McKinney Vento Support in ESSER III, but there is a separate grant coming for this. |
| Childcare - Kid Time etc | | 80,000 | | $ 80,000 | |
| Lost/Damaged Library & Text Books | | 250,000 | | $ 250,000 | |
| Medford to Raiders | | 20,000 | | $ 20,000 | |
| Drinking Fountain Bottle Fillers | | 20,000 | | $ 20,000 | |
| Total Expenses | $3,073,363 | $12,871,861 | $28,928,647 | $44,873,870 | |
| | | | | | |
| Unallocated Funds | $0 | $0 | $0 | $0 | |

The three ESSER federal grants are estimated to provide approximately $51.3 M in one-time funding to address the impact of the Coronavirus. Of the $51.3 M approximately $6.3 M will be passed through to Charter schools or other entities/programs. Of the remaining $45.0 M, $15.6 M will be spent towards making additional space available, $12.6 M will be spent on addressing learning loss and maintaining continuity of staff during the pandemic, $10.9 M will be spent on upgrading, replacing or repairing HVAC to improve air flow/handling, $2.0 M on purchasing technology to support distance learning, $1.8 M to support extended year/summer learning, $0.8 M on increased sanitation and $1.3 M to support various other activities/programs addressing impacts of COVID-19 on District staff and students.

# Resources and Requirements - Other Funds

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



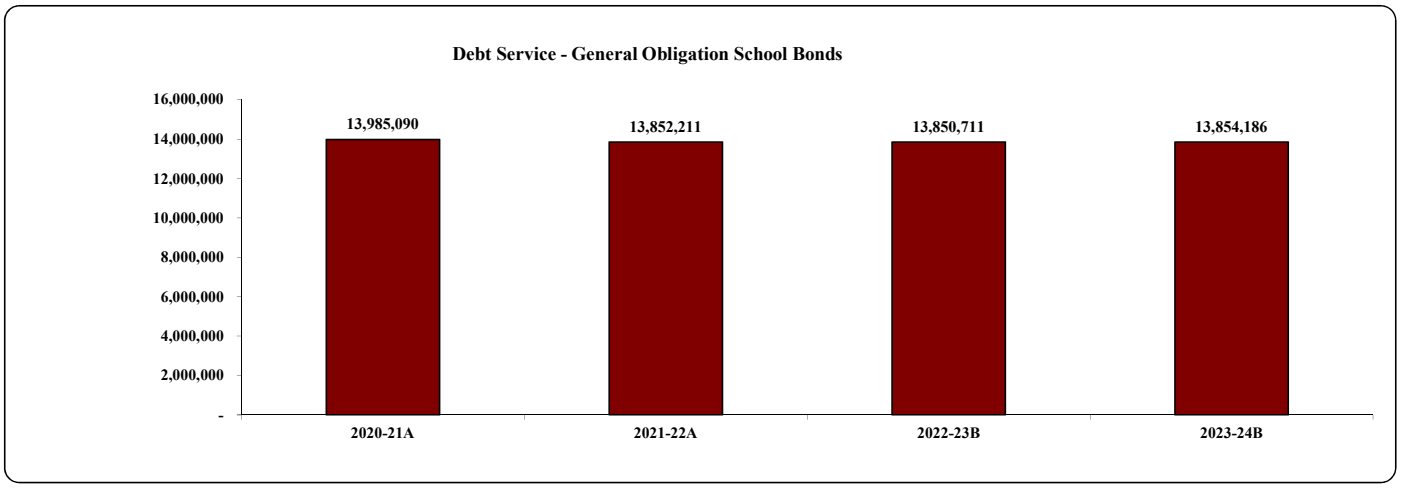

| Other Funds Summary | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| Debt Service - General Obligation School Bonds | 13,985,090 | 13,852,211 | 13,850,711 | 13,854,186 | 13,854,186 | 13,854,186 |
| Debt Service - Pension Obligation Bonds | 4,249,058 | 4,715,979 | 4,909,641 | 4,778,918 | 4,778,918 | 4,778,918 |
| Debt Service -2021 Full Faith & Credit Bonds | - | 1,200,000 | 1,198,869 | 1,199,819 | 1,199,819 | 1,199,819 |
| Subtotal Debt Service | 18,234,148 | 19,768,189 | 19,959,221 | 19,832,923 | 19,832,923 | 19,832,923 |
| Capital Projects Fund - 2021 Full Faith & Credit Bonds | 22,703,460 | 22,106,252 | 10,777,389 | 105,482 | 105,482 | 105,482 |
| Capital Projects Fund | 308,987 | 339,099 | 371,099 | 403,099 | 403,099 | 403,099 |
| Subtotal Capital Projects | 23,012,447 | 22,445,352 | 11,148,488 | 508,581 | 508,581 | 508,581 |
| Health Insurance Fund | 23,138,218 | 24,379,227 | 25,119,226 | 25,719,226 | 25,719,226 | 25,719,226 |
| Trust and Agency Funds - Student Scholarships | 752,526 | 668,450 | 678,156 | 658,156 | 658,156 | 658,156 |
| Trust and Agency Funds -Student Body Funds | 2,088,419 | 3,186,317 | 3,778,945 | 3,718,794 | 3,718,794 | 3,718,794 |
| Subtotal Trust and Agency | 2,840,945 | 3,854,767 | 4,457,102 | 4,376,951 | 4,376,951 | 4,376,951 |
| **Total Appropriations** | **67,225,758** | **70,447,535** | **60,684,037** | **50,437,681** | **50,437,681** | **50,437,681** |

Other funds are down -$10.2M (-16.88%) due primarily to spending down the Capital Projects funds from the 2021 Full Faith Bond issued in June of 2021. These bonds issued were to help fund the remodel the Oakdale Middle School building to use as a third middle school beginning in the fall of 2023.

# Debt Service - General Obligation School Bonds

| Debt Service General Obligation Bonds | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| **Local Sources** | | | | | | |
| Current Year Taxes | 12,502,488 | 12,273,826 | 12,417,575 | 12,422,050 | 12,422,050 | 12,422,050 |
| Prior Year Taxes | 505,250 | 285,376 | 350,000 | 350,000 | 350,000 | 350,000 |
| Interest/Other | 15,152 | 90,369 | 15,000 | 15,000 | 15,000 | 15,000 |
| **Total Local Sources** | **13,022,891** | **12,649,570** | **12,782,575** | **12,787,050** | **12,787,050** | **12,787,050** |
| Beginning Fund Balance | 962,199 | 1,202,640 | 1,068,136 | 1,067,136 | 1,067,136 | 1,067,136 |
| **TOTAL RESOURCES** | **13,985,090** | **13,852,211** | **13,850,711** | **13,854,186** | **13,854,186** | **13,854,186** |
| | | | | | | |
| **REQUIREMENTS** | | | | | | |
| **Other Uses - Debt Service:** | | | | | | |
| Principal Redemption | 7,270,000 | 7,645,000 | 7,985,000 | 8,300,000 | 8,300,000 | 8,300,000 |
| Interest Payments | 5,511,950 | 5,139,075 | 4,797,575 | 4,486,050 | 4,486,050 | 4,486,050 |
| Dues and Fees | 500 | 0 | 1,000 | 1,000 | 1,000 | 1,000 |
| **TOTAL DEBT SERVICE*** | **12,782,450** | **12,784,075** | **12,783,575** | **12,787,050** | **12,787,050** | **12,787,050** |
| | | | | | | |
| Contingency | 1,202,640 | 1,068,136 | 1,067,136 | 1,067,136 | 1,067,136 | 1,067,136 |
| Unappropriated Fund Balance | - | - | - | - | - | - |
| **TOTAL REQUIREMENTS** | **13,985,090** | **13,852,211** | **13,850,711** | **13,854,186** | **13,854,186** | **13,854,186** |

*Appropriation Level

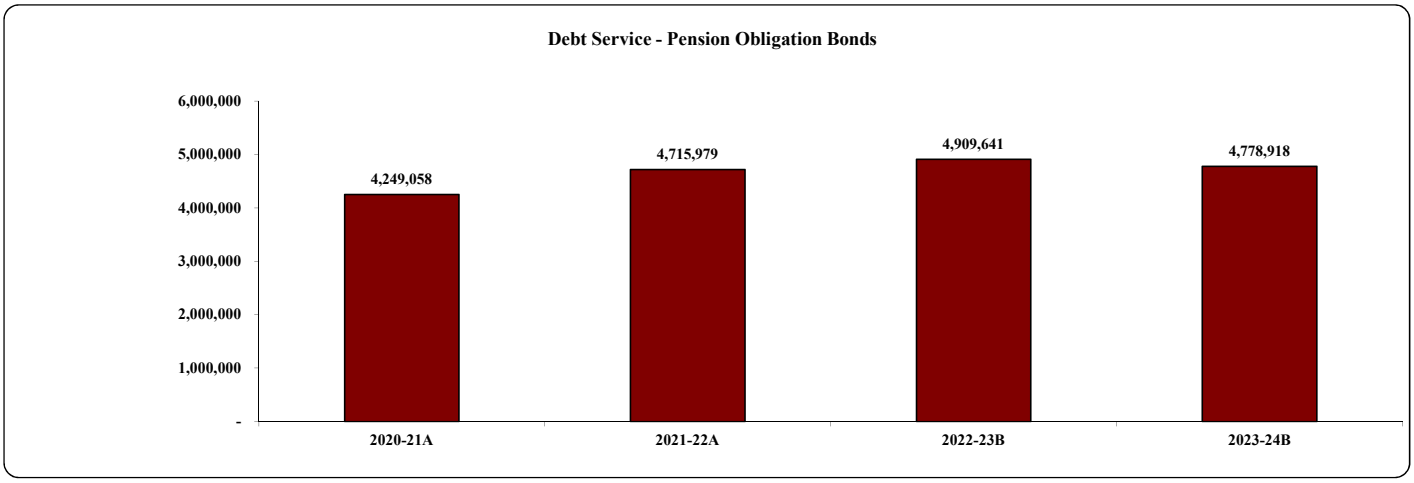



The District has one outstanding General Obligation Debt Bond issuance. The 2015 bonds refunded the majority, but not all, of the outstanding 2007A, 2007B, 2008 and 2009 bonds to reduce interest rates. The 2007A bond payments finished in 2016-17 and payments on the 2007B, 2008, and 2009 bond payments finished in fiscal 2017-18. The 2015 refunding bonds have both interest and principal payments from 2017-18 through 2033-34. Total principal outstanding on the General Obligation bonds at the beginning of FY23-24 will be $100.715M. 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 | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| **Local Sources:** | | | | | | |
| Services provided by other funds | 4,119,435 | 4,663,399 | 4,573,916 | 4,444,693 | 4,444,693 | 4,444,693 |
| **Other Sources:** | | | | | | |
| Interest/Other | 4 | 4 | - | - | - | - |
| Beginning Fund Balance | 129,618 | 52,575 | 335,725 | 334,225 | 334,225 | 334,225 |
| **TOTAL RESOURCES** | **4,249,058** | **4,715,979** | **4,909,641** | **4,778,918** | **4,778,918** | **4,778,918** |
| | | | | | | |
| **REQUIREMENTS** | | | | | | |
| **Other Uses - Debt Service:** | | | | | | |
| Principal Redemption | 2,675,000 | 3,010,000 | 3,375,000 | 3,770,000 | 3,770,000 | 3,770,000 |
| Interest Payments | 1,521,483 | 1,369,704 | 1,198,916 | 1,007,418 | 1,007,418 | 1,007,418 |
| Dues and Fees | - | 550 | 1,500 | 1,500 | 1,500 | 1,500 |
| UAL lump sum payment to PERS | - | - | - | - | - | - |
| **Total Debt Service*** | **4,196,483** | **4,380,254** | **4,575,416** | **4,778,918** | **4,778,918** | **4,778,918** |
| Contingency | 52,575 | 335,725 | 334,225 | - | - | - |
| Unappropriated Fund Balance | - | - | - | - | - | - |
| **TOTAL REQUIREMENTS** | **4,249,058** | **4,715,979** | **4,909,641** | **4,778,918** | **4,778,918** | **4,778,918** |

*Appropriation Level

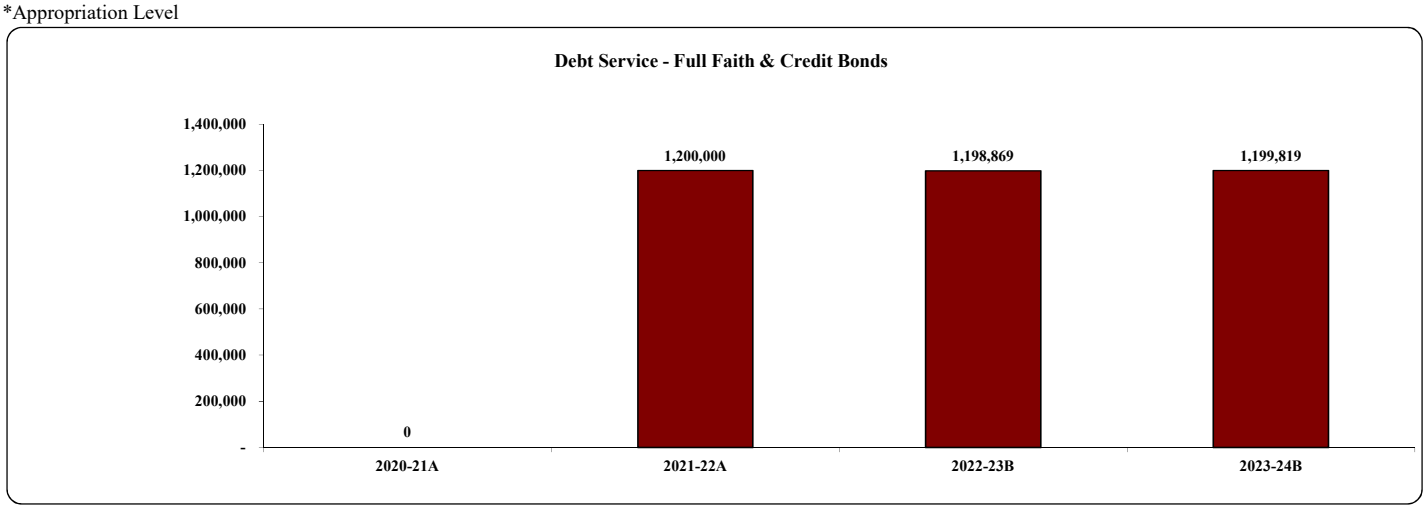



In 2007, the District issued $40.2M of Pension Obligation Bonds, the proceeds of which went directly to the Oregon Public Employee Retirement System (PERS) as a pre-payment on future District pension obligations for the purpose of reducing the District's annual PERS contribution rates. Debt Service is scheduled to be paid through Fiscal 2026-27. The budget reflects the principal and interest payments schedule defined at the issuance of the bonds. Revenue for payments on these bonds is funded through withholding as a percentage of gross payroll for PERS. At the beginning of FY23-24 there will be $17.755M in principal due on the Pension Obligation Bonds.

# Debt Service - 2021 Full Faith & Credit Bonds

| Debt Service FFC Bonds | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| **Resources:** | | | | | | |
| Transfer from General Fund | | 1,200,000 | 1,170,000 | 1,170,000 | 1,170,000 | 1,170,000 |
| **Other Sources:** | | | | | | |
| Interest/Other | | | | | | |
| Beginning Fund Balance | | | 28,869 | 29,819 | 29,819 | 29,819 |
| **TOTAL RESOURCES** | **-** | **1,200,000** | **1,198,869** | **1,199,819** | **1,199,819** | **1,199,819** |
| | | | | | | |
| **REQUIREMENTS** | | | | | | |
| **Other Uses - Debt Service:** | | | | | | |
| Principal Redemption | | 470,000 | 500,000 | 520,000 | 520,000 | 520,000 |
| Interest Payments | | 700,081 | 669,050 | 648,650 | 648,650 | 648,650 |
| Dues and Fees | | 1,050 | | 1,050 | 1,050 | 1,050 |
| UAL lump sum payment to PERS | | | | | | |
| **Total Debt Service*** | **-** | **1,171,131** | **1,169,050** | **1,169,700** | **1,169,700** | **1,169,700** |
| Contingency | - | 28,869 | 29,819 | 30,119 | 30,119 | 30,119 |
| Unappropriated Fund Balance | - | - | - | - | - | - |
| **TOTAL REQUIREMENTS** | **-** | **1,200,000** | **1,198,869** | **1,199,819** | **1,199,819** | **1,199,819** |

*Appropriation Level

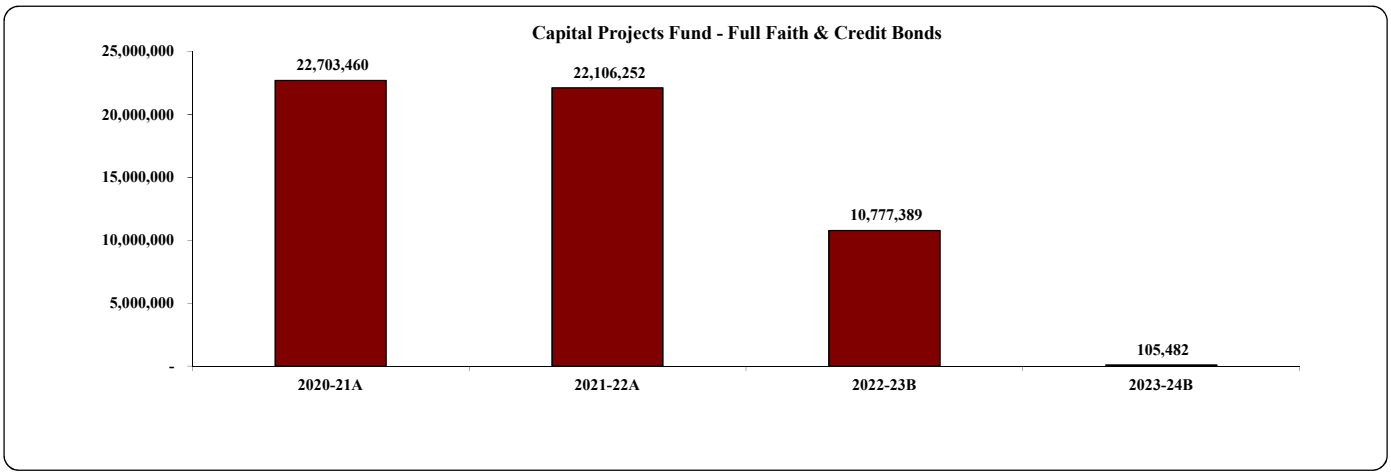



The District issued Full Faith & Credit Bonds in June 2021 to fund capital projects with a primary emphasis on seismically retrofitting the Oakdale Middle School. The issuance included $19.75 M par bonds and $2.953 reoffering premium which netted $22.5 M for construction after cost of issuance. Debt Service is scheduled to be paid through Fiscal 2045-46. The budget reflects the principal and interest payments schedule defined at the issuance of the bonds. Revenue for payments on these bonds is funded through a transfer from the General Fund. At the beginning of FY22-23 there will be $18.78M in principal due on the Full Faith & Credit Bonds.

# Capital Projects Fund - 2021 Full Faith & Credit Bonds

| Capital Projects | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| **Local Sources:** | | | | | | |
| Taxes | | | | | | |
| Interest | | 34,346 | | | | |
| Other local sources | | | | | | |
| **Total Local Sources** | **-** | **34,346** | | | | **-** |
| **State Sources:** | | | | | | |
| Bond Proceeds | 22,703,460 | | | | | |
| Beginning Fund Balance | - | 22,071,907 | 10,777,389 | 105,482 | 105,482 | 105,482 |
| **TOTAL RESOURCES** | **22,703,460** | **22,106,252** | **10,777,389** | **105,482** | **105,482** | **105,482** |
| | | | | | | |
| **REQUIREMENTS** | | | | | | |
| **Facilities Acquisition:** | | | | | | |
| Salaries and Wages | - | - | - | - | - | - |
| Other OBJECTS | 386,240 | 11,328,864 | 10,671,907 | 105,482 | 105,482 | 105,482 |
| **Total Facilities and Acquisition*** | **386,240** | 11,328,864 | 10,671,907 | 105,482 | 105,482 | 105,482 |
| **Other Uses:** | | | | | | |
| **Bond Cost of Issuance** | 245,313 | | | | | |
| Contingency | 22,071,907 | 10,777,389 | 105,482 | - | - | - |
| Unappropriated Fund Balance | - | - | - | - | - | - |
| **TOTAL REQUIREMENTS** | **22,703,460** | **22,106,252** | **10,777,389** | **105,482** | **105,482** | **105,482** |

*Appropriation Level

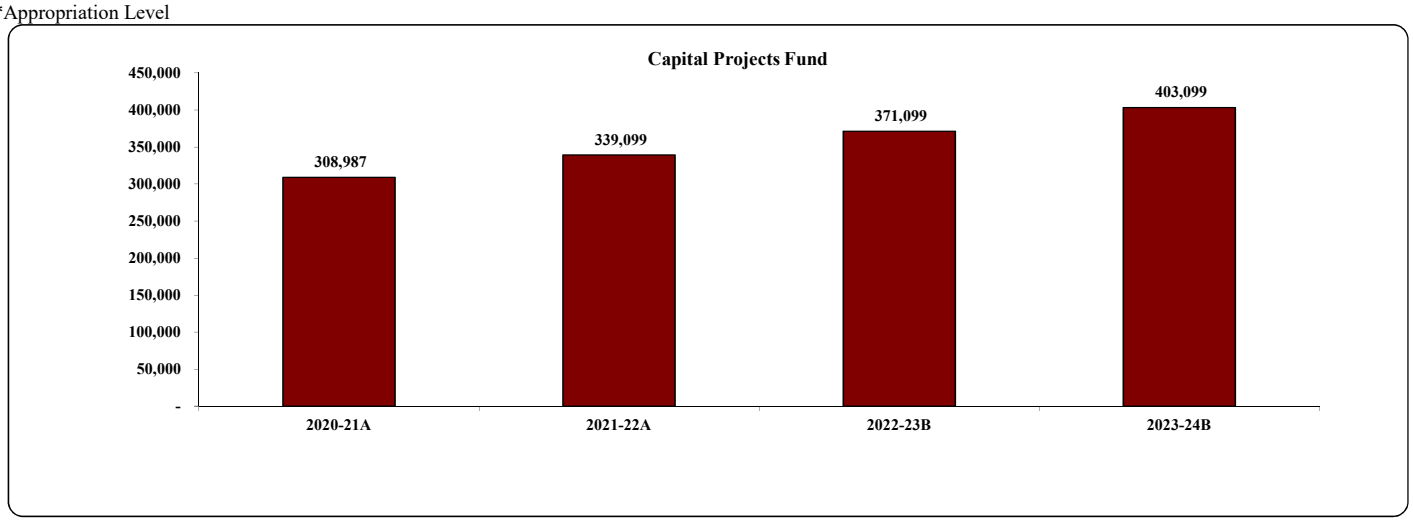



The District issued $22.7 M of Full Faith and credit bonds net of premium to be used primarily to remodel the Oakdale Middle School scheduled to open in fall of 2023. After cost of issuance net proceeds were $22.458 M. The District will use $17.5 M of these bond proceeds along with $12.5 M of ESSER III funds for a total of $30.0 M to remodel the Oakdale Middle School. Most of the remaining $4.958 M of bond will be used to replace the track lights, underground utilities, and upgrade seating at Spiegelberg Stadium.

# General Obligation Capital Projects Fund

| Capital Projects | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| **Local Sources:** | | | | | | |
| Taxes | - | - | - | - | - | - |
| Interest | 15,707 | 9,712 | 12,000 | 12,000 | 12,000 | 12,000 |
| Other local sources | 22,455 | 20,400 | 20,000 | 20,000 | 20,000 | 20,000 |
| **Total Local Sources** | **38,161** | **30,112** | **32,000** | **32,000** | **32,000** | **32,000** |
| Transfers In | - | - | - | - | - | - |
| Beginning Fund Balance | 270,826 | 308,987 | 339,099 | 371,099 | 371,099 | 371,099 |
| **TOTAL RESOURCES** | **308,987** | **339,099** | **371,099** | **403,099** | **403,099** | **403,099** |
| | | | | | | |
| **REQUIREMENTS** | | | | | | |
| **Other Uses:** | | | | | | |
| Contingency | 308,987 | 339,099 | 371,099 | 403,099 | 403,099 | 403,099 |
| Unappropriated Fund Balance | - | - | - | - | - | - |
| **TOTAL REQUIREMENTS** | **308,987** | **339,099** | **371,099** | **403,099** | **403,099** | **403,099** |

*Appropriation Level

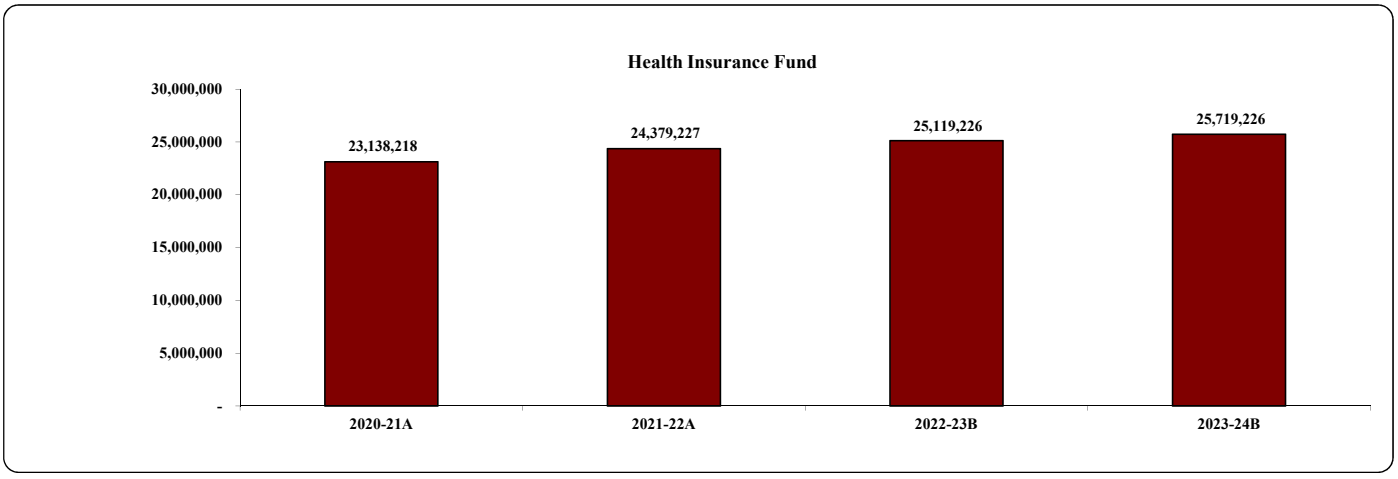



Bond funded construction was completed in FY12-13. This fund holds a note receivable from Madrone Trail Charter School for the West Side School sale because bond funds were used to make improvements at West Side School prior to the sale to Madrone Trail. The note receivable started in 2010 and has a twenty year term that runs through 2030. The balance of the note receivable at the beginning of FY23-24 is approximately $199.7K. The budget includes the collection of interest on the note.

# Health Insurance Fund

| Health Insurance | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| **Local Sources:** | | | | | | |
| Interest | - | - | - | - | - | - |
| Services Provided | 17,352,260 | 19,065,741 | 20,159,065 | 21,859,065 | 21,859,065 | 21,859,065 |
| Other Local Sources | 338,020 | 498,916 | - | - | - | - |
| **Total Local Sources** | **17,690,280** | **19,564,657** | **20,159,065** | **21,859,065** | **21,859,065** | **21,859,065** |
| **Federal ERRP Grant** | - | - | - | - | - | - |
| Beginning Fund Balance | 5,447,936 | 4,814,570 | 4,960,162 | 3,860,161 | 3,860,161 | 3,860,161 |
| **TOTAL RESOURCES** | **23,138,218** | **24,379,227** | **25,119,226** | **25,719,226** | **25,719,226** | **25,719,226** |
| | | | | | | |
| **REQUIREMENTS** | | | | | | |
| **Support Services:** | | | | | | |
| Salaries and Wages | 69,053 | 140,413 | 60,000 | 60,000 | 60,000 | 60,000 |
| Employee Benefits | 25,325 | 63,772 | 22,000 | 22,000 | 22,000 | 22,000 |
| Purchased Services | 2,131,081 | 2,537,559 | 2,300,000 | 2,300,000 | 2,300,000 | 2,300,000 |
| Purchased Services - Claims | 16,086,405 | 16,671,296 | 18,877,065 | 19,477,065 | 19,477,065 | 19,477,065 |
| Supplies/Dues/Fees | 11,784 | 6,025 | - | - | - | - |
| **Total Support Services*** | **18,323,647** | **19,419,065** | **21,259,065** | **21,859,065** | **21,859,065** | **21,859,065** |
| Contingency | 4,814,570 | 4,960,162 | 3,860,161 | 3,860,161 | 3,860,161 | 3,860,161 |
| Unappropriated Fund Balance | - | - | - | - | - | - |
| **TOTAL REQUIREMENTS** | **23,138,218** | **24,379,227** | **25,119,226** | **25,719,226** | **25,719,226** | **25,719,226** |

*Appropriation Level




The District is self-insured for healthcare costs and the self-insurance fund reflects those costs. Rough Estimate: net $0.6 million increase in claims assuming a lower number of plan participants due to reduction in force.

The District hires a third party administrator (Regence) to manage claims and issue reimbursements that are funded by the District and its employees. For the 2023-24 plan year, the cost share for the budget is assumed to be 85% employer/15% employee cost share with various deductible plans.

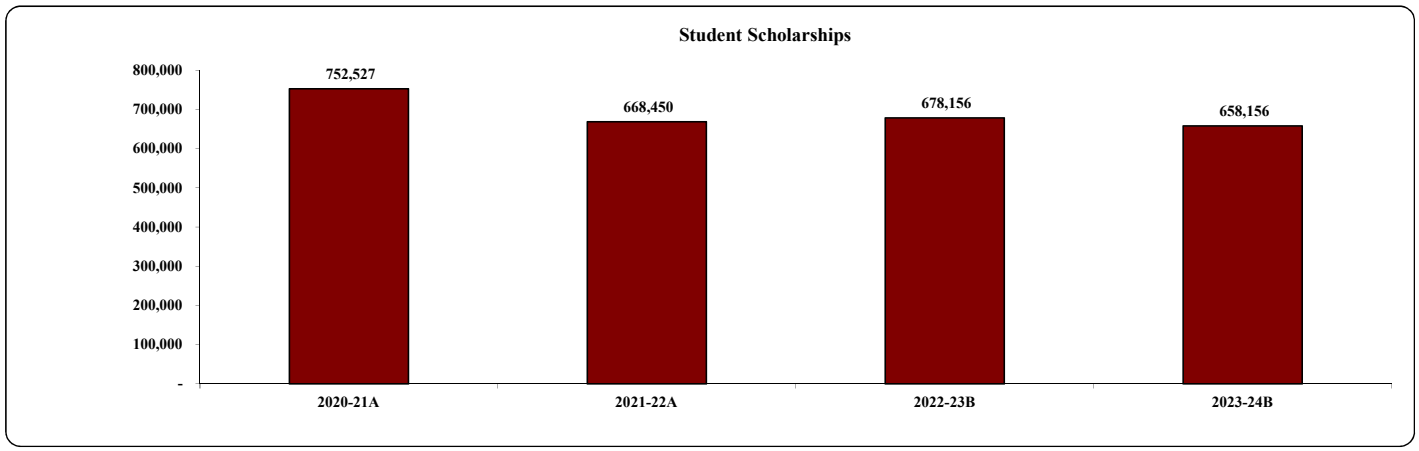
For the FY23-24 Proposed Budget MSD uses a preliminary high level cost estimate for the rate increase partially reduced by fewer FTE year over year due to a reduction in force.

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

# Trust and Agency Funds - Student Scholarships

| Scholarships | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| **Local Sources:** | | | | | | |
| Interest | 22,981 | 10,025 | 20,000 | 20,000 | 20,000 | 20,000 |
| Contributions | 206,968 | 162,132 | 215,000 | 215,000 | 215,000 | 215,000 |
| Other Local Sources | - | - | - | - | - | - |
| **Total Local Sources** | **229,948** | **172,157** | **235,000** | **235,000** | **235,000** | **235,000** |
| Beginning Fund Balance | 522,578 | 496,293 | 443,156 | 423,156 | 423,156 | 423,156 |
| **TOTAL RESOURCES** | **752,526** | **668,450** | **678,156** | **658,156** | **658,156** | **658,156** |
| | | | | | | |
| **REQUIREMENTS** | | | | | | |
| **Instruction:** | | | | | | |
| Expenses | 256,234 | 225,293 | 255,000 | 255,000 | 255,000 | 255,000 |
| Other - Transfers Out | | | | | | |
| **Other Uses:** | - | - | - | - | - | - |
| Contingency | 496,293 | 443,156 | 423,156 | 403,156 | 403,156 | 403,156 |
| Unappropriated Fund Balance | - | - | - | - | - | - |
| **TOTAL REQUIREMENTS** | **752,527** | **668,450** | **678,156** | **658,156** | **658,156** | **658,156** |

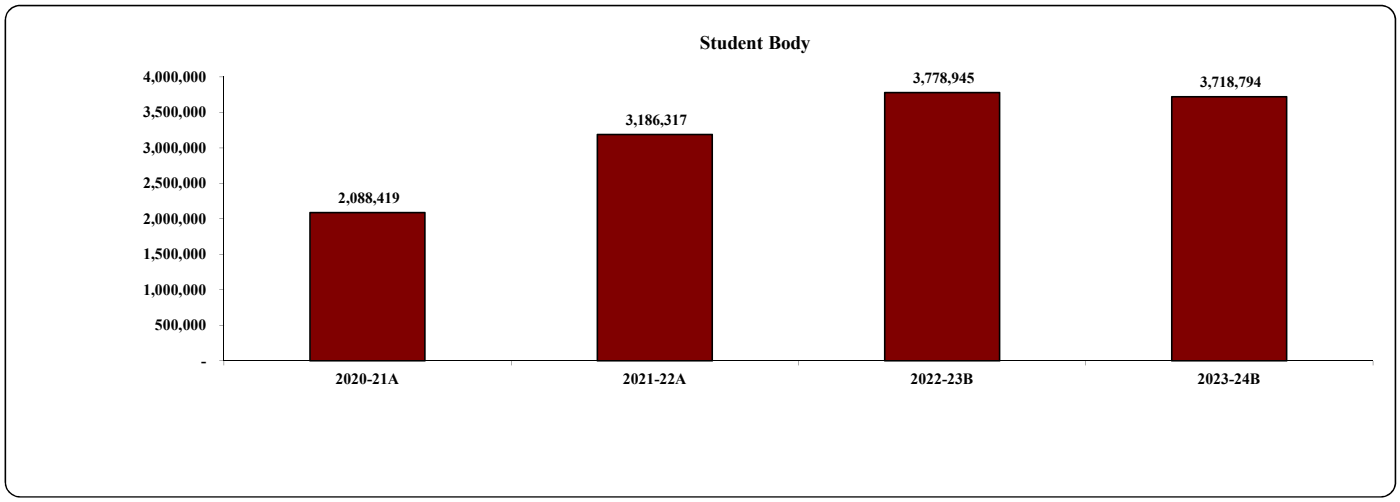
*Appropriation Level




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 | 2020-21 Actual | 2021-22 Actual | 2022-23 Amended | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted |
|---|---|---|---|---|---|---|
| **RESOURCES** | | | | | | |
| **Local Sources:** | | | | | | |
| Interest | 10,220 | 7,151 | 12,361 | 12,361 | 12,361 | 12,361 |
| Extra-Curricular Activities | 412,461 | 1,553,202 | 1,800,000 | 1,800,000 | 1,800,000 | 1,800,000 |
| Other | | | | | | |
| **Total Local Sources** | **422,681** | **1,560,353** | **1,812,361** | **1,812,361** | **1,812,361** | **1,812,361** |
| Beginning Balance | 1,665,739 | 1,625,964 | 1,966,584 | 1,906,433 | 1,906,433 | 1,906,433 |
| **TOTAL RESOURCES** | **2,088,419** | **3,186,317** | **3,778,945** | **3,718,794** | **3,718,794** | **3,718,794** |
| | | | | | | |
| **REQUIREMENTS** | | | | | | |
| **Instruction:** | | | | | | |
| Elementary Extra-Curricular | 42,681 | 182,410 | 309,830 | 309,830 | 309,830 | 309,830 |
| Middle School Extra-Curricular | 74,846 | 123,014 | 283,111 | 283,111 | 283,111 | 283,111 |
| High School Extra-Curricular | 344,928 | 914,310 | 1,279,572 | 1,279,572 | 1,279,572 | 1,279,572 |
| **Total Instruction** | **462,455** | **1,219,734** | **1,872,512** | **1,872,512** | **1,872,512** | **1,872,512** |
| Contingency | | | | | | |
| Due to Students | 1,625,963 | 1,966,584 | 1,906,433 | 1,846,282 | 1,846,282 | 1,846,282 |
| **TOTAL REQUIREMENTS** | **2,088,419** | **3,186,317** | **3,778,945** | **3,718,794** | **3,718,794** | **3,718,794** |




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

Medford
SCHOOL DISTRICT
ALL ARE LEARNING & LEARNING IS FOR ALL

# 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.

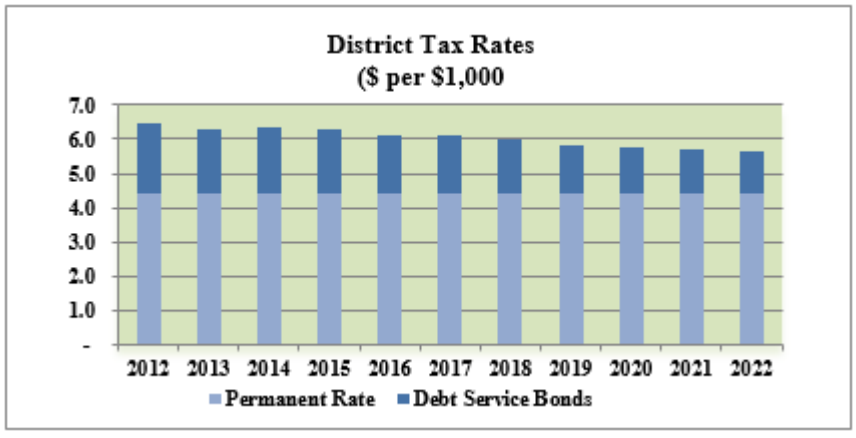
**Property Taxes**

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 |
|---|---|---|---|---|
| **2022** | 4.4123 | - | 1.2163 | 5.6286 |
| **2021** | 4.4123 | - | 1.2731 | 5.6854 |
| **2020** | 4.4123 | - | 1.3335 | 5.7458 |
| **2019** | 4.4123 | - | 1.4328 | 5.8451 |
| **2018** | 4.4123 | - | 1.5691 | 5.9814 |
| **2017** | 4.4123 | - | 1.6858 | 6.0981 |
| **2016** | 4.4123 | - | 1.6836 | 6.0959 |
| **2015** | 4.4123 | - | 1.8590 | 6.2713 |
| **2014** | 4.4123 | - | 1.9528 | 6.3651 |
| **2013** | 4.4123 | - | 1.9004 | 6.3127 |
| **2012** | 4.4123 | - | 2.0540 | 6.4663 |



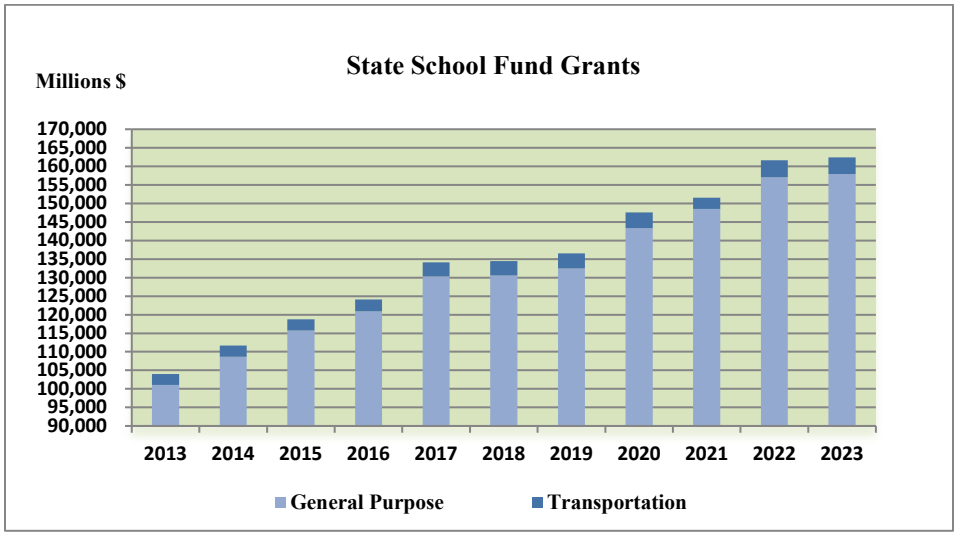
# Revenue Sources

## 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 |
|---|---|---|---|
| **2023** | 157,895,255 | 4,550,000 | 162,095,255 |
| **2022** | 157,074,814 | 4,550,000 | 161,624,814 |
| **2021** | 148,530,970 | 2,985,500 | 151,516,470 |
| **2020** | 143,310,019 | 4,256,560 | 147,566,579 |
| **2019** | 132,467,200 | 4,075,750 | 136,542,950 |
| **2018** | 130,587,258 | 3,885,000 | 134,472,258 |
| **2017** | 130,313,369 | 3,780,000 | 134,093,369 |
| **2016** | 120,872,618 | 3,248,000 | 124,120,618 |
| **2015** | 115,711,809 | 3,042,796 | 118,754,605 |
| **2014** | 108,667,261 | 2,979,643 | 111,646,904 |
| **2013** | 101,053,229 | 2,940,000 | 103,993,229 |
| **2012** | 91,730,374 | 2,838,255 | 94,568,629 |
| **2011** | 86,889,960 | 2,753,013 | 89,642,973 |



# Function Glossary – Medford School District 549C

## STUDENT INSTRUCTION

**1111 Elementary Programs (K-6)**
All regular elementary school instructional programs for kindergarten through grade six. Includes staff, services, classroom supplies, and equipment.

**1121 Middle School Programs (7-8)**
All regular middle school instructional programs for students in grades seven through eight. Includes staff, services, classroom supplies, and equipment.

**1122 Middle School Co-Curricular (7-8)**
Advisor and coaching stipends, supplies, and equipment for extracurricular activities.

**1131 High School Programs (9-12)**
All regular high school instructional programs for students in grades nine through twelve. Includes staff, services, classroom supplies, and equipment.

**1132 High School Co-Curricular (9-12)**
Advisor and coaching stipends, supplies, and equipment for extracurricular activities.

**1210 Talented and Gifted (TAG) Programs**
Program services and supplies for students identified as talented or gifted.

**1220 Special Education Self-Contained Programs & Other Specialized Supports: Multi-Age Positive Support (MAPS)**
Provides instructional and direct services for students with disabilities who spend one-half or more of their time in a special education setting. Specialized supports are also provided to students with sensory impairments.

**1221 Southern Oregon Education Service District**
Provides specialized services and service providers, such as Braillists, Sign-Language Interpreters, Autism Consultants and STEPS classrooms for students with disabilities.

**1227 Extended School Year Services**
Services are provided to students who experience documented, undue regression in acquired skills, based on IEP goals, and require extended periods to recoup the skills.

**1240 Special Education Self-Contained Programs & Other Specialized Supports: Focus on Choosing Useful Skills (FOCUS)**
Provides instructional and direct services for students with disabilities who spend one-half or more of their time in a special education setting. Specialized supports are also provided to students with social, emotional and behavior impairments.

**1250 ERC - Resource Rooms**
Learning experiences outside the regular classroom for students with disabilities. Students receive specialized remedial instruction within these resource rooms.

**1260 Early Intervention Childhood**
Provides evaluation services for early childhood students younger than five years old.

**1261 Early Intervening Services**
Provides preventative academic and behavioral support to school age students not eligible for special education.

**1283 Alternative Education Programs**
Learning experiences for students who may be more successful in a non-traditional classroom setting. Includes instructional programs designed to meet the needs of students at risk of dropping out of school. District programs include the Juvenile Detention Center.

**1285 Medford Online Academy School 9-12**
The Medford School District offers an online program where students can work virtually with a certified teacher.

**1286 Medford Online Academy School K-8**

**1287 Daycare**
These funds were for a one-time day care program in 2020-210 to assist parents and staff during extreme COVID-19 conditions. This program will not continue in 2021-22.

**1288 Charter Schools**
Contracted learning experiences for students attending the District sponsored Madrone Trail, Logos, and Vibes.

**1291 English Language Learners (ELL)**
Instructional activities designed to assist students who speak English as a second language. Includes staff, services, and classroom supplies.

**1292 Teen Parent Program**
Instructional program designed to accommodate the needs of teen parents. This program is located on the campus of North Medford High School. Includes staff, services, and classroom supplies.

**1295 Homebound Program**
Instructional program designed to assist students who are unable to attend a regular school setting. These students receive instruction at home, typically on a temporary basis.

**1297 At-Risk Program**
Instruction activities designed to assist students with risk factors that often affect the learning process.

**1299 Other Programs (Remediation)**
This function will be used in FY20-21 for additional FTE to help children who are not at grade level.

**1430 Summer School Program – High School (9-12)**
Includes staff, supplies, and materials to operate summer school for high school students.

## DIRECT STUDENT SUPPORT SERVICES

**2112 Attendance Services**
Attendance monitoring and record keeping.

**2115 Community Service Officers**
Activities associated with enhancing student safety. The District contracts with the City of Medford to provide Community Service Officers.

**2121 Offices of the Deans (7-8)**
Activities associated with directing and managing guidance services at middle schools.

**2122 Counseling (9-12)**
Includes staff, services, and materials used in counseling centers. Each traditional high school is assigned four counselors. Central Medford High School is staffed with one full-time counselor.

**2126 School to Work Program**
Includes career counseling, placement and referral services for students.

**2134 Nursing**
Nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services.

**2139 Long Term Care and Treatment**
Includes activities concerned with testing, interpreting results, and providing psychological services to students. Includes staff, services, travel and supplies.

**2140 Psychological Services**
Includes activities concerned with testing, interpreting results, and providing psychological services to students. Includes staff, services, travel and supplies.

**2148 Family Solutions**

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

**2150 Speech and Audiology Services**
Includes the identification, assessment, and treatment of students with impairments for speech, hearing and language.

**2160 Occupational Therapy**
A related service for students who are eligible for special education. The focus of support is fine and gross motor, and self-regulation skills.

**2190 General Student Support Services**
Direction and management of all student service programs, including special education, ELL and other at-risk programs.

**2191 Student Wellness**
The Student Wellness Department supports the student service areas directed toward students' overall health and wellness K-12. In the Medford School District we strive for ALL students to be ready and available for learning and we know that this starts with physical, emotional and mental wellbeing.

## DIRECT STAFF SUPPORT SERVICES

**2210 Improvement of Instruction - Coaches**
Professional development activities provided by instructional coaches and mentors to assist teachers to improve instructional practices.

**2211 Improvement of Instruction - Media**
This function is for activities providing direction and management of educational media services used by teachers. Designed to assist instructional staff plan, develop, and evaluate the process of providing effective learning experiences for students.

**2212 Instructional Development**
Activities designed to assist teachers and administrators to effectively use adopted curriculum materials.

**2213 Curriculum Development**
This function support District initiatives for the improvement of instruction through ongoing curriculum development.

**2221 Instructional Media Services**
Direction and management of educational media services used by teachers. This includes hardware, software, printed materials, on-line and other distance learning resources.

**2222 School Libraries**
Includes staff, services, books, periodicals, technology, supplies and other resources for school media centers.

**2223 Audiovisual Services**
Includes materials, supplies, and equipment for multimedia services used by instructional and administrative staff.

**2240 Instructional Staff Development**
Activities designed to assist licensed and non-licensed staff in preparing and using district curriculum materials, the understanding of best teaching practices, and other strategies to improve instruction.

## GENERAL SUPPORT SERVICES

**2310 Board of Education**
Includes expenses for policy development, audits, legal services, elections, dues, liability insurance and other responsibilities of the governing body.

**2320 Executive Administration**
This function was previously used to record costs associated with bond preparation and planning.

**2321 Office of the Superintendent**
Includes services, supplies, travel, postage, materials and staff to support the Superintendent's office.

**2322 Communications**
The communications office supports schools and students by coordinating communication with families, staff and our community.

**2325 Offices of the Educational Directors**
Direction and management of all elementary and secondary education, instruction, and operations. Includes staff, services, travel and supplies.

**2327 Teaching and Learning**
This function provides the direction and management for all elementary and secondary education, instruction, and operations.

**2329 Secondary Athletics**
Direction and management of all secondary athletic programs.

**2410 Offices of the Principals**
Includes services, supplies, materials and staff to support the Principals and Assistant Principals at each school.

**2510 Office of the Business Services Director**
Direction and management of district business and operation services. Includes services, supplies and staff to support the Chief Financial Officer.

**2521 Business Services**
Direction, management and oversight for all district fiscal services, including accounting, audits, payroll, and budgets. Includes services, supplies, and staff to support the Fiscal Controller.

**2529 Other Fiscal Services**
Includes services, supplies and bank fees.

**2542 Custodial**
Includes services, supplies, equipment, materials, utilities and staff used to clean and operate all schools and auxiliary buildings.

**2544 Maintenance Services**
Includes services, supplies, equipment, materials, and staff necessary to maintain and repair all district schools, auxiliary buildings and grounds.

**2545 Vehicle Maintenance**
Includes services, supplies, and equipment needed to maintain all district-owned vehicles.

**2546 Security Services**
Includes a service contract with Sonitrol to provide security and safety of all district property.

**2548 Classroom Furniture**
Includes costs of new and replacement classroom furniture. Beginning in 2008-09 this expense has been recorded in a separate capital reserve fund.

**2550 Student Transportation**
Includes a service agreement with First Student to provide all home-to-school activity, and athletic transportation services.

**2572 Purchasing/Distribution Services**
Includes costs of services, supplies, staff, storage, delivery and equipment necessary to purchase, receive, control and distribute district goods.

**2574 Printing and Publishing Services**
Includes supplies, equipment, and staff used to print and publish district reports and instructional materials.

**2630 Information Services**
Includes activities, services, supplies, postage, and materials necessary to prepare, write, and communicate district information to the community, parents, staff and students.

**2633 Public Information**
Includes the costs associated with organizing, duplicating and monitoring public document information.

**2640 Human Resource/Employee Services**
Direction and management of all personnel and employee services. Includes services, supplies, advertising, software, and staff necessary for the recruitment, monitoring, placement and pay assignment of all employees. It also includes bargaining, administrative assistance, and contract management.

**2661 Information Technology**
Includes costs associated with computing, programming and data processing services.

**2669 Network and Telecommunication Services**
Includes services, supplies, equipment, software and staff necessary to design, install and maintain district network and telecommunication systems.

**2700 Early Retirement Program**
Includes costs associated with the supplemental early retirement program provided to qualified retirees.

## OTHER SERVICES/FUNCTIONS

**3120 School Lunch Match**
Required expenditures to qualify as district support necessary to participate in the National School Lunch program.

**3360 Family Outreach**
Includes outreach to strengthen school and home partnership as well as supports community school needs.

**4150 Building Acquisition and Construction**
Includes professional services, supplies, equipment and staff necessary for the purchase or construction of new facilities or building improvements.

**4190 Other Facility Services**
Costs for improvements to other district assets, such as grounds.

**5110 Long-term Debt Service**
Includes fees associated with the issuance of debt lasting more than 12 months.

**5201 Transfer of Funds**
Transactions with withdraw resources from one fund and place it into another fund for a specific purpose.

**6110 Operating Contingency**
Portion of budget not designated for a specific use, but appropriated for unforeseen and unanticipated needs.

**7700 Unappropriated Fund Balance**
An estimate of funds needed to maintain operations of the district from July 1 of the ensuing fiscal year and the time when sufficient new revenue becomes available. No expenditure shall be made from the unappropriated fund balance in which it is budgeted. It is reserved for use in the subsequent year.

Medford
SCHOOL DISTRICT
ALL ARE LEARNING & LEARNING IS FOR ALL

# Appendix

**MEDFORD SCHOOL DISTRICT 549C**
**RESOLUTION APPROVING 2023-2024 BUDGET**
**May 25, 2023**

BE IT RESOLVED that the Budget Committee of Medford School District 549C hereby approves the 2023-24 Budget in the following amounts:

| | | |
|---|---|---|
| **General Fund** | | **191,068,950** |
| ***District permanent tax rate*** | ***$ 4.4123*** | |
| ***(per $1,000 of assessed value)*** | | |
| **Special Revenue Fund** | | **58,354,708** |
| **Debt Service Fund** | | **19,832,923** |
| ***Total tax to be levied for debt service*** | ***$ 12,900,000*** | |
| **Capital Projects Fund** | | **508,581** |
| **Health Insurance Fund** | | **25,719,226** |
| **Trust and Agency Fund** | | **4,376,951** |
| **Total 2023-24 Approved Budget - All Funds** | | **299,861,340** |

**Dated: May 25, 2023**

Casey Sti
**Budget Committee Chair**

**District Clerk**

# MEDFORD SCHOOL DISTRICT 549C
## 2023-2024 Budget Approval Levels
**May 25, 2023**

| | | |
|---|---|---|
| **General Fund** | | **$ 191,068,950** |
| ***District permanent tax rate*** | ***$ 4.4123*** | |
| ***(per $1,000 of assessed value)*** | | |
| | | |
| **Special Revenue Funds** | | |
| Federal Programs | 9,285,892 | |
| State and Local Programs | 3,856,840 | |
| PERS Reserve | 3,312,400 | |
| Physical Education Expansion (PEEK) | 540,000 | |
| Secondary Athletics | 913,377 | |
| Food Service | 6,989,436 | |
| Project Reserves | 4,246,536 | |
| Seismic Upgrades | 2,876,869 | |
| Chromebook Reserve | 5,064,328 | |
| Measure 98 | 3,596,708 | |
| Measure 99 | 458,378 | |
| Student Investment Act | 11,426,475 | |
| Elementary & Secondary School Emergency Relief Funds | 5,787,470 | |
| **Total Special Revenue Fund** | | **58,354,708** |
| | | |
| **Debt Service Funds** | | |
| General Obligation School Bonds | 13,854,186 | |
| Pension Obligation Bonds | 4,778,918 | |
| 2021 Full Faith & Credit Bonds | 1,199,819 | |
| **Total Debt Service Fund** | | **19,832,923** |
| | | |
| ***Total tax to be levied for debt service*** | ***$ 12,900,000*** | |
| | | |
| **Capital Service Funds** | | |
| Capital Projects Fund-2021 Full Faith & Credit Bonds | 105,482 | |
| Capital Projects Fund | 403,099 | |
| **Capital Service Funds** | | **508,581** |
| | | |
| **Health Insurance Fund** | | **25,719,226** |
| | | |
| **Trust and Agency Funds** | | |
| Student Body | 3,718,794 | |
| Student Scholarships Trust | 658,156 | |
| **Total Trust and Agency Funds** | | **4,376,951** |
| | | |
| **Total 2023-24 Approved Budget - All Funds** | | **$ 299,861,340** |

**FORM ED-1** **NOTICE OF BUDGET HEARING**

A public budget hearing of the Board of Directors of the Medford School District 549C will be held on Thursday, June 8, 2023 at 5:30 p.m. at the North Medford High School Commons Room at 1900 Keene Way in Medford Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 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 FY23-24 budget will be held on Thursday, June 29, 2023 at 5:30 pm in the North Medford High School Commons Room. A copy of the budget may be inspected or obtained at the Business Services Office located at 680 Biddle Rd, Medford, Oregon between the hours of 8:00 a.m. and 4:00 p.m. or online at www.medford.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Brad Earl Telephone: 541-842-5007 Email: brad.earl@medford.k12.or.us

| FINANCIAL SUMMARY - RESOURCES | | | |
|---|---|---|---|
| **TOTAL OF ALL FUNDS** | **Amended Budget 2021-22** | **Amended Budget 2022-23** | **Approved Budget 2023-24** |
| Beginning Fund Balance | $64,742,205 | $63,036,339 | $37,171,132 |
| Current Year Property Taxes, other than Local Option | 53,133,444 | 55,142,575 | 56,458,800 |
| Current Year Local Option Property Taxes | | | |
| Other Revenue from Local Sources | 31,795,648 | 32,379,343 | 35,273,119 |
| Revenue from Intermediate Sources | 4,113,958 | 3,764,918 | 3,264,918 |
| Revenue from State Sources | 131,085,419 | 138,965,634 | 139,574,008 |
| Revenue from Federal Sources | 30,651,223 | 41,174,546 | 20,466,362 |
| Interfund Transfers | 7,326,911 | 7,568,000 | 7,653,000 |
| All Other Budget Resources | | - | |
| **Total Resources** | $322,848,808 | $342,031,355 | $299,861,340 |
| | | | |
| **FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION** | | | |
| Salaries | $87,726,935 | $94,556,731 | $91,670,082 |
| Other Associated Payroll Costs | 54,687,192 | 58,349,922 | 58,156,138 |
| Purchased Services | 61,949,640 | 69,022,492 | 69,003,526 |
| Supplies & Materials | 8,127,276 | 12,275,897 | 15,139,782 |
| Capital Outlay | 19,870,778 | 43,499,498 | 9,380,042 |
| Other Objects (except debt service & interfund transfers) | 1,788,277 | 1,436,511 | 1,545,210 |
| Debt Service* | 18,335,460 | 18,528,041 | 18,735,668 |
| Interfund Transfers* | 7,326,912 | 7,050,001 | 7,135,000 |
| Operating Contingency | 62,697,136 | 36,974,747 | 28,738,376 |
| Unappropriated Ending Fund Balance & Reserves | 339,204 | 337,515 | 357,515 |
| **Total Requirements** | $322,848,808 | $342,031,355 | $299,861,340 |
| | | | |
| **FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION** | | | |
| 1000 Instruction | 127,720,965 | 137,232,018 | 131,219,413 |
| FTE | 1,015 | 974 | 931 |
| 2000 Support Services | 80,951,558 | 92,910,117 | 98,771,949 |
| FTE | 387 | 409 | 409 |
| 3000 Enterprise & Community Service | 6,261,102 | 6,220,179 | 6,254,378 |
| FTE | | | |
| 4000 Facility Acquisition & Construction | 19,216,473 | 42,778,739 | 8,649,042 |
| FTE | | | |
| 5000 Other Uses | 25,662,371 | 26,096,041 | 25,870,668 |
| 5100 Debt Service* | 18,335,460 | 18,528,041 | 18,735,668 |
| 5200 Interfund Transfers* | 7,326,912 | 7,568,000 | 7,135,000 |
| 6000 Contingency | 62,718,825 | 36,456,747 | 28,687,497 |
| 7000 Unappropriated Ending Fund Balance | 317,515 | 337,515 | 408,393 |
| **Total Requirements** | $322,848,808 | $342,031,355 | $299,861,340 |
| **Total FTE** | **1,402** | **1,383** | **1,340** |

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

## STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING

**General Fund**

As with any budget, the development of this budget involves making assumptions. Ultimately, the District understands that some of these assumptions may be required to be collectively bargained, and as such, readers of this document should understand some of these assumptions may change. Some key assumptions include but are limited to, this proposed budget assumes a $9.9B 2023-25 K-12 budget; fully funded Measure 98; fully funded Student Investment Account (SIA); two remaining one time Elementary and Secondary School Emergency Relief Fund (ESSER) grants; an increase to the Public Employees Retirement System (PERS) employer contribution rates by an average of approximately 1.5% for the 2023-25 biennium; a 2.0% Cost of Living Adjustment (COLA) for all employees; and step wage increases for those employees who qualify. For 2023-24, with the opening of Oakdale Middle School, all sixth graders will move to Middle School.

The projected staffing for FY23-24 of 1,340.13 FTE has a decrease of -42.8 FTE or -3.1%. Of the -42.8 decrease there are no changes in SpEd staffing as the entire decrease is in non-SpEd areas. When looking by fund, the -42.8 FTE decrease is made up of a -32.67 FTE decrease in the General Fund FTE and a -10.13 FTE decrease in Special Revenue funds.

The -32.67 FTE reduction in the General Fund is due to: the addition of 12.0 FTE for the OMS launch and the addition of 14.43 FTE transferred from ESSER back to the GF (6.0 FTE from Elementary, 1.0 FTE for Middle School, 1.0 FTE for High School, 0.88 FTE for 1283 JDEP, 0.8 FTE for Teaching and Learning, and 4.75 FTE for Custodial) more than offset by a -4.3 FTE move out of the General Fund FTE to Title grants and a -54.8 FTE reduction in staffing (described in detail in the following pages).

The -10.13 FTE reduction in Special Revenue Instructional area is as follows: -14.43 FTE transfers from ESSER to the GF, partially offset by 4.3 FTE transferred from the GF to Title grants.

**Special Revenue**

Special Revenue Resources/Appropriations are projected at $58.3M for FY23-24, an decrease of -$24.8M (-29.87%) from the FY22-23 Budget, largely due to the reduction of the ESSER Grant. See the following pages for more details on each program or grant.

**Other Funds**

Other funds are down -$10.2M (-16.88%) due primarily to spending down the Capital Projects funds from the 2021 Full Faith Bond issued in June of 2021. These bonds issued were to help fund the remodel the Oakdale Middle School building to use as a third middle school beginning in the fall of 2023.

**Summary - All Funds**

In summary, the General Fund is the primary funding source for operational spending in the District. In the FY23-24 Budget, the General Fund represents 63.7% of all resources versus 57.9% in the FY22-23 Amended Budget. Total resources across all fund types for FY23-24 is $299.8M vs $342.0M in the FY22-23 Amended Budget, which is $42.1M, or 12.3% lower. This is due to a $7.07M decrease in General Fund Resources due primarily to lower enrollment, a $24.8M decrease in Special Revenue Resources due primarily to lower ESSER spending, and a decrease of $10.2M decrease in other funds (primarily capital projects funds related to Oakdale Middle School renovation).

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 2021-22 | Rate or Amount Approved 2022-23 | Rate or Amount Approved 2023-24 |
|---|---|---|---|
| Permanent Rate Levy (Rate Limit $4.4123 per $1,000) | $42,083,777 | $43,525,000 | $44,860,750 |
| Local Option Levy | | | |
| Levy For General Obligation Bonds | $12,900,000 | $12,900,000 | $12,900,000 |

## STATEMENT OF INDEBTEDNESS

| LONG TERM DEBT | Estimated Principal Debt Outstanding July 1, 2023 | Estimated Debt Authorized, But Not Incurred on July 1, 2023 |
|---|---|---|
| General Obligation Bonds | $100,715,000 | |
| Other Bonds (Pension) | $17,755,000 | |
| Other Borrowings | $18,780,000 | |
| **Total** | **$137,250,000** | |

**MEDFORD SCHOOL DISTRICT 549C**
**RESOLUTION ADOPTING 2023-2024 BUDGET**
**June 29, 2023**

BE IT RESOLVED that the Board of the Medford School District 549C hereby adopts the budget for fiscal year 2023-24 in the total amount of : $299,861,340. This budget is now on file at 680 Biddle Road in Medford, Oregon.

| | | | |
|---|---|---|---|
| **General Fund** | | | **$ 191,068,950** |
| ***District permanent tax rate*** | ***$*** | ***4.4123*** | |
| ***(per $1,000 of assessed value)*** | | | |
| **Special Revenue Funds** | | | **58,354,708** |
| **Debt Service Funds** | | | **19,832,923** |
| ***Total tax to be levied for debt service*** | ***$*** | ***12,900,000*** | |
| **Capital Projects Fund** | | | **508,581** |
| **Health Insurance Fund** | | | **25,719,226** |
| **Trust and Agency Funds** | | | **4,376,951** |
| **Total 2023-24 Adopted Budget - All Funds** | | | **$ 299,861,340** |

**Motion:** Director Cynthia Wright **Second:** Director Jeff Kinsella

**Attest:** Bret A. Champion
**Superintendent**

Suzanne Morsa
**Chair, Board of Directors**

***Dated this 29th day of June, 2023***

# MEDFORD SCHOOL DISTRICT 549C
# RESOLUTION MAKING APPROPRIATIONS 2023-2024 BUDGET
# June 29, 2023

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2023, for the following purposes:

| | | |
|---|---|---|
| **General Fund** | | |
| Instruction | $ | 104,300,482 |
| Support Services | | 63,399,532 |
| Community Services | | - |
| Transfers | | 6,585,000 |
| Contingency | | 16,783,935 |
| **Total General Fund** | | **191,068,950** |
| | | |
| **Special Revenue Funds** | | |
| Instruction | | 24,791,418 |
| Support Services | | 13,513,352 |
| Community Services | | 6,254,378 |
| Facilities Acquisition and Construction | | 8,543,560 |
| Transfers | | 550,000 |
| Contingency / Restricted Funds | | 4,293,608 |
| Fund Balance/Unappropriated Fund Balance | | 408,393 |
| **Total Special Revenue Funds** | | **58,354,708** |
| | | |
| **Debt Service Funds** | | |
| General Obligation School Bonds | | 12,787,050 |
| Contingency | | 1,067,136 |
| Pension Obligation Bonds | | 4,778,918 |
| Contingency | | - |
| 2021 Full Faith & Credit Bonds | | 1,169,700 |
| Contingency | | 30,119 |
| **Total Debt Service Funds** | | **19,832,923** |
| | | |
| **Capital Projects Fund** | | |
| Capital Projects Fund-2021 Full Faith & Credit Bonds | | 105,482 |
| Capital Projects Fund | | 403,099 |
| **Total Capital Funds** | | **508,581** |
| | | |
| **Health Insurance Fund** | | |
| Support Services | | 21,859,065 |
| Contingency / Restricted Funds | | 3,860,161 |
| | | **25,719,226** |

**MEDFORD SCHOOL DISTRICT 549C**
**RESOLUTION MAKING APPROPRIATIONS 2023-2024 BUDGET**
**June 29, 2023**

| | | |
|---|---|---|
| **Trust and Agency Funds** | | |
| Instruction | | 2,127,512 |
| Contingency / Restricted Funds | | 2,249,439 |
| **Total Trust and Agency Funds** | | **4,376,951** |
| **Total APPROPRIATIONS - All Funds** | | **299,861,340** |
| **TOTAL ADOPTED BUDGET** | **$** | **299,861,340** |

**Motion:** Director Jeff Kinsella **Second:** Director Jim Horner

**Attest:** Bret A. Champion
**Superintendent**

Suzanne Mason
**Chair, Board of Directors**

***Dated this 29th day of June, 2023***

**MEDFORD SCHOOL DISTRICT 549C**
**RESOLUTION TO IMPOSE AND CATEGORIZE TAXES**
**2023-2024 Tax Year**
**June 29, 2023**

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 2023-2024:

(1) In the amount of $44,860,750 OR at the rate of $4.4123 per $1,000 of assessed value for permanent rate tax;
(2) In the amount of $_____OR at the rate of $_____ per $1,000 of assessed value for local option tax; (N/A)
(3) In the amount of $12,900,000 for debt service on general obligation bonds.

**RESOLUTION CATEGORIZING THE TAX**

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

**Subject to the Education Limitation**
Permanent Rate Tax…….$44,860,750 OR $4.4123/$1000
Local Option Tax…….$_____OR $_____/$1000 (N/A)

**Excluded from Limitation**
General Obligation Bond Debt Service…..$12,900,000

The above resolution statements were approved and declared adopted on June 29, 2023.

**Motion:** Director Jeff Kinsella **Second:** Director Jim Horner

**Attest:** Bret A. Champion
**Superintendent**

Suzanne Mason
**Chair, Board of Directors**

***Dated this 29th day of June, 2023***

# Affidavit of Publication

**STATE OF OREGON, COUNTY OF JACKSON**

I, Julius Black, a citizen of the United State and a resident of the county aforesaid; I am over the age of eighteen years, and not part to or interested in the above-entitled matter. I am the principal clerk of the printer of

ROGUE VALLEY TIMES

a newspaper of general circulation, published in the aforesaid county and state as defined by ORS 192.010 and ORS 192.020, that

**Acct Name:** MEDFORD SCHOOL DISTRICT

**PO Number:**

**Legal Description:** MEDFORD SCHOOL DISTRICT 549C MEDFORD OREGON NOTICE OF BUDGET COMMITTEE MEETING A PUBLIC MEETING NOTICE OF THE BUDGET COMMITTEE OF THE MEDFORD SCHOOL DISTRICT JACKSON COUNTY STATE OF OREGON ON THE BUD

a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates to wit:

**4/29/23**

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

*Signature*

Dated at Medford, Oregon, this 29th day of April, 2023

AdName: **376165**

State of Oregon, County of Jackson
Subscribed and Sworn to before me this 1ST day of MAY, 2023 by

Notary Public for Oregon

OFFICIAL STAMP
LINDA LEA PRESTON
NOTARY PUBLIC-OREGON
COMMISSION NO. 998634
MY COMMISSION EXPIRES APRIL 6, 2024

No. _____

in the _____ Court of the

**STATE OF OREGON**
**for the**
**COUNTY OF JACKSON**

**AFFIDAVIT OF PUBLICATION**

Filed. _____

By _____
From the office of

_____

Attorney for _____

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

**A public meeting notice of the Budget Committee of the Medford School District, Jackson County, State of Oregon, on the budget for the fiscal year July 1, 2023 to June 30, 2024.**

The following Budget Committee meetings will be held at North Medford High School (NMHS) located at 1900 N. Keene Way Drive, Medford, OR at 5:30 pm. A Budget Committee Meeting of the Board will take place on Thursday, May 11, 2023 at 5:30 pm in the NMHS Commons where the Superintendent will deliver the budget message, and the Budget Committee will elect officers and receive the budget document. The second Budget Committee meeting of the Board to approve the proposed budget will take place on Thursday, May 25, 2023 in the NMHS Cafeteria at 5:30 pm. If needed, a third Budget Committee meeting of the Board will take place on Thursday, June 1, 2023 in the NMHS Commons at 5:30 pm. A public hearing to consider citizen comment will take place at the School Board meeting on June 8, 2023 in the NMHS Commons at 5:30 pm. The final budget meeting to adopt the FY23-24 budget will take place on Thursday, June 29, 2023 in the NMHS Commons at 5:30 pm. The public is welcome to attend all meetings. Notice of these meetings are also published on our website at www.medford.k12.or.us.

Bret Champion
Superintendent

# Affidavit of Publication

**STATE OF OREGON, COUNTY OF JACKSON**

I, Julius Black, a citizen of the United State and a resident of the county aforesaid; I am over the age of eighteen years, and not part to or interested in the above-entitled matter. I am the principal clerk of the printer of

ROGUE VALLEY TIMES

a newspaper of general circulation, published in the aforesaid county and state as defined by ORS 192.010 and ORS 192.020, that

**Acct Name:** MEDFORD SCHOOL DISTRICT

**PO Number:**

**Legal Description:** MEDFORD SCHOOL DISTRICT 549C MEDFORD OREGON NOTICE OF BUDGET COMMITTEE MEETING A PUBLIC MEETING NOTICE OF THE BUDGET COMMITTEE OF THE MEDFORD SCHOOL DISTRICT JACKSON COUNTY STATE OF OREGON ON THE BUD

a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates to wit:

**4/29/23**

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

_____
*Signature*

Dated at Medford, Oregon, this 29th day of April, 2023

AdName: **376165**

State of Oregon, County of Jackson
Subscribed and Sworn to before me this 1ST day of MAY, 2023 by

_____

Notary Public for Oregon

OFFICIAL STAMP
LINDA LEA PRESTON
NOTARY PUBLIC-OREGON
COMMISSION NO. 998634
MY COMMISSION EXPIRES APRIL 6, 2024

No. _____

in the _____ Court of the

**STATE OF OREGON**
**for the**
**COUNTY OF JACKSON**

**AFFIDAVIT OF PUBLICATION**

Filed. _____

_____

By _____

From the office of

_____

Attorney for _____

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

**A public meeting notice of the Budget Committee of the Medford School District, Jackson County, State of Oregon, on the budget for the fiscal year July 1, 2023 to June 30, 2024.**

The following Budget Committee meetings will be held at North Medford High School (NMHS) located at 1900 N. Keene Way Drive, Medford, OR at 5:30 pm. A Budget Committee Meeting of the Board will take place on Thursday, May 11, 2023 at 5:30 pm in the NMHS Commons where the Superintendent will deliver the budget message, and the Budget Committee will elect officers and receive the budget document. The second Budget Committee meeting of the Board to approve the proposed budget will take place on Thursday, May 25, 2023 in the NMHS Cafeteria at 5:30 pm. If needed, a third Budget Committee meeting of the Board will take place on Thursday, June 1, 2023 in the NMHS Commons at 5:30 pm. A public hearing to consider citizen comment will take place at the School Board meeting on June 8, 2023 in the NMHS Commons at 5:30 pm. The final budget meeting to adopt the FY23-24 budget will take place on Thursday, June 29, 2023 in the NMHS Commons at 5:30 pm. The public is welcome to attend all meetings. Notice of these meetings are also published on our website at www.medford.k12.or.us.

Bret Champion
Superintendent

Grants Pass
Daily Courier
P.O. Box 1468, 409 S.E. 7th Street · Grants Pass, Oregon 97528

# AFFIDAVIT OF PUBLICATION

State of Oregon )
County of Josephine ) ss.

I, Sarah Hannon, being first duly sworn, depose and say that I am a manager of Courier Publishing Co., printer of the Grants Pass Daily Courier, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed and published at Grants Pass, in the aforesaid county and state; that the LEGAL NOTICE, a printed copy of which is herein enclosed, was published in the entire issue of said paper, for one insertion, on the following date:

**June 1, 2023.**

Subscribed and sworn to before me this
2nd of June, 2023.

Notary Public of Oregon

OFFICIAL STAMP
HANNAH ELAINE SIMON
NOTARY PUBLIC - OREGON
COMMISSION NO. 1001871
MY COMMISSION EXPIRES AUGUST 09, 2024

492662

OFFICIAL STAMP
HANNAH ELAINE SIMON
NOTARY PUBLIC - OREGON
COMMISSION NO. 1001871
MY COMMISSION EXPIRES AUGUST 09, 2024

## LEGAL NOTICE

## NOTICE OF BUDGET HEARING

A public budget hearing of the Board of Directors of the Medford School District 549C will be held on Thursday, June 8, 2023 at 5:30 p.m. at the North Medford High School Commons Room at 1900 Keene Way in Medford, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 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 FY23-24 budget will be held on Thursday, June 29, 2023 at 5:30 p.m. in the North Medford High School Commons Room. A copy of the budget may be inspected or obtained at the Business Services Office located at 680 Biddle Rd., Medford, Oregon between the hours of 8:00 a.m. and 4:00 p.m. or online at www.medford.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Brad Earl Telephone: 541-842-5007 Email: brad.earl@medford.k12.or.us

**FINANCIAL SUMMARY - RESOURCES**

| TOTAL OF ALL FUNDS | Amended Budget 2021-22 | Amended Budget 2022-23 | Approved Budget 2023-24 |
|---|---|---|---|
| Beginning Fund Balance | $64,742,205 | $63,036,339 | $37,171,132 |
| Current Year Property Taxes, other than Local Option | 53,133,444 | 55,142,575 | 56,458,800 |
| Current Year Local Option Property Taxes | | | |
| Other Revenue from Local Sources | 31,795,648 | 32,379,343 | 35,273,119 |
| Revenue from Intermediate Sources | 4,113,958 | 3,764,918 | 3,264,918 |
| Revenue from State Sources | 131,085,419 | 138,965,634 | 139,574,008 |
| Revenue from Federal Sources | 30,651,223 | 41,174,546 | 20,466,362 |
| Interfund Transfers | 7,326,911 | 7,568,000 | 7,653,000 |
| All Other Budget Resources | | - | |
| **Total Resources** | $322,848,808 | $342,031,355 | $299,861,340 |

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

| | | | |
|---|---|---|---|
| Salaries | $87,726,935 | $94,556,731 | $91,670,082 |
| Other Associated Payroll Costs | 54,687,192 | 58,349,922 | 58,156,138 |
| Purchased Services | 61,949,640 | 69,022,492 | 69,003,526 |
| Supplies & Materials | 8,127,276 | 12,275,897 | 15,139,782 |
| Capital Outlay | 19,870,778 | 43,499,498 | 9,380,042 |
| Other Objects (except debt service & interfund transfers) | 1,788,277 | 1,436,511 | 1,545,210 |
| Debt Service* | 18,335,460 | 18,528,041 | 18,735,668 |
| Interfund Transfers* | 7,326,912 | 7,050,001 | 7,135,000 |
| Operating Contingency | 62,697,136 | 36,974,747 | 28,738,376 |
| Unappropriated Ending Fund Balance & Reserves | 339,204 | 337,515 | 357,515 |
| **Total Requirements** | $322,848,808 | $342,031,355 | $299,861,340 |

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

| | | | |
|---|---|---|---|
| 1000 Instruction | 127,720,965 | 137,232,018 | 131,219,413 |
| FTE | 1,015 | 974 | 931 |
| 2000 Support Services | 80,951,558 | 92,910,117 | 98,771,949 |
| FTE | 387 | 409 | 409 |
| 3000 Enterprise & Community Service | 6,261,102 | 6,220,179 | 6,254,378 |
| FTE | | | |
| 4000 Facility Acquisition & Construction | 19,216,473 | 42,778,739 | 8,649,042 |
| FTE | | | |
| 5000 Other Uses | 25,662,371 | 26,096,041 | 25,870,668 |
| 5100 Debt Service* | 18,335,460 | 18,528,041 | 18,735,668 |
| 5200 Interfund Transfers* | 7,326,912 | 7,568,000 | 7,135,000 |
| 6000 Contingency | 62,718,825 | 36,456,747 | 28,687,497 |
| 7000 Unappropriated Ending Fund Balance | 317,515 | 337,515 | 408,393 |
| **Total Requirements** | $322,848,808 | $342,031,355 | $299,861,340 |
| **Total FTE** | **1,402** | **1,383** | **1,340** |

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

**General Fund**

As with any budget, the development of this budget involves making assumptions. Ultimately, the District understands that some of these assumptions may be required to be collectively bargained, and as such, readers of this document should understand some of these assumptions may change. Some key assumptions include but are limited to, this proposed budget assumes a $9.9B 2023-25 K-12 budget; fully funded Measure 98; fully funded Student Investment Account (SIA); two remaining one time Elementary and Secondary School Emergency Relief Fund (ESSER) grants; an increase to the Public Employees Retirement System (PERS) employer contribution rates by an average of approximately 1.5% for the 2023-25 biennium; a 2.0% Cost of Living Adjustment (COLA) for all employees; and step wage increases for those employees who qualify. For 2023-24, with the opening of Oakdale Middle School, all sixth graders will move to Middle School.

The projected staffing for FY23-24 of 1,340.13 FTE has a decrease of -42.8 FTE or -3.1%. Of the -42.8 decrease there are no changes in SpEd staffing as the entire decrease is in non-SpEd areas. When looking by fund, the -42.8 FTE decrease is made up of a -32.67 FTE decrease in the General Fund FTE and a -10.13 FTE decrease in Special Revenue funds.

The -32.67 FTE reduction in the General Fund is due to: the addition of 12.0 FTE for the OMS launch and the addition of 14.43 FTE transferred from ESSER back to the GF (6.0 FTE from Elementary, 1.0 FTE for Middle School, 1.0 FTE for High School, 0.88 FTE for 1283 JDEP, 0.8 FTE for Teaching and Learning, and 4.75 FTE for Custodial) more than offset by a -4.3 FTE move out of the General Fund FTE to Title grants and a -54.8 FTE reduction in staffing (described in detail in the following pages).

The -10.13 FTE reduction in Special Revenue Instructional area is as follows: -14.43 FTE transfers from ESSER to the GF, partially offset by 4.3 FTE transferred from the GF to Title grants.

**Special Revenue**

Special Revenue Resources/Appropriations are projected at $58.3M for FY23-24, an decrease of -$24.8M (-29.87%) from the FY22-23 Budget, largely due to the reduction of the ESSER Grant. See the following pages for more details on each program or grant.

**Other Funds**

Other funds are down -$10.2M (-16.88%) due primarily to spending down the Capital Projects funds from the 2021 Full Faith Bond issued in June of 2021. These bonds issued were to help fund the remodel the Oakdale Middle School building to use as a third middle school beginning in the fall of 2023.

**Summary - All Funds**

In summary, the General Fund is the primary funding source for operational spending in the District. In the FY23-24 Budget, the General Fund represents 63.7% of all resources versus 57.9% in the FY22-23 Amended Budget. Total resources across all fund types for FY23-24 is $299.8M vs $342.0M in the FY22-23 Amended Budget, which is $42.1M, or 12.3% lower. This is due to a $7.07M decrease in General Fund Resources due primarily to lower enrollment, a $24.8M decrease in Special Revenue Resources due primarily to lower ESSER spending, and a decrease of $10.2M decrease in other funds (primarily capital projects funds related to Oakdale Middle School renovation).

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 2021-22 | Rate or Amount Approved 2022-23 | Rate or Amount Approved 2023-24 |
|---|---|---|---|
| Permanent Rate Levy (Rate Limit $4.4123 per $1,000) | $42,083,777 | $43,525,000 | $44,860,750 |
| Local Option Levy | | | |
| Levy For General Obligation Bonds | $12,900,000 | $12,900,000 | $12,900,000 |

**STATEMENT OF INDEBTEDNESS**

| LONG TERM DEBT | Estimated Principal Debt Outstanding July 1, 2023 | Estimated Debt Authorized, But Not Incurred on July 1, 2023 |
|---|---|---|
| General Obligation Bonds | $100,715,000 | |
| Other Bonds (Pension) | $17,755,000 | |
| Other Borrowings | $18,780,000 | |
| **Total** | **$137,250,000** | |

No. 00492662 - June 1, 2023

Medford
SCHOOL DISTRICT

ALL ARE LEARNING & LEARNING IS FOR ALL



# Connect with us!

/medfordschooldistrict549c

@medfordschooldistrict

www.medford.k12.or.us | 541.842.3636

| | | | TRANSFERS | | | | | | CHANGES | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | B | C | D | E | F | G | H | I | J | K | L | M |
| Function | Function Description | FY22-23 Amended Budget | 6TH GRADE TRANSFERS | INNOVATION ACADEMY/ONLINE SCHOOL CONSOLIDATION | TRANSFERS TO TITLE | ESSER Transfers from SR** | ESSER Transfers to GF** | SUBTOTAL (EQUALS 2022-23 Amended Budget) | ADDITIONS (OAKDALE MIDDLE SCHOOL) | REDUCTIONS | FY23-24 Proposed Budget | |
| 1111 | Elementary - Primary | 360.21 | (24.00) | 3.00 | (1.00) | (6.00) | 6.00 | 338.21 | | (30.30) | 307.91 | -2 FTE Consolidation of Innovation Academy<br>-9.5 FTE Core Elementary Teachers<br>-3.8 FTE Elective Elementary Teachers<br>-15 FTE fractional FTE ESS (no full FTE reductions) |
| 1121 | Middle-Except Co-Curr | 98.98 | 24.00 | 6.00 | | (1.00) | 1.00 | 128.98 | 4.00 | (1.00) | 131.98 | -1 Consolidation of Innovation Academy<br>2.0 Campus Monitors<br>2.0 Certificated |
| 1131 | High School-Except Co-Curr | 171.19 | | 8.50 | | (1.00) | 1.00 | 179.69 | | (11.50) | 168.19 | -1.5 Consolidation of Innovation Academy<br>-10 High School Teachers |
| 1220/1240 | SPED: Maps and Focus | 103.40 | | | | | | 103.40 | | | 103.40 | |
| 1250 | ERC - Resource Rooms | 90.20 | | 0.88 | | | | 91.08 | | | 91.07 | |
| 1260 | Early Intervention Childhood | 4.00 | | | | | | 4.00 | | | 4.00 | |
| 1261 | Early Intervening | 11.88 | | | | | | 11.88 | | | 11.88 | |
| 1272 | Title I | 49.45 | | | 4.30 | | | 53.75 | | | 53.75 | |
| 1283 | District Alternative Programs | 4.50 | | | (1.50) | (0.88) | 0.88 | 3.00 | | | 3.00 | |
| 1285 | Medford Online Academy 9-12 | 15.50 | | (15.50) | | | | - | | | - | Transferred to 1131,2410: 7.5 GF, 8 SR |
| 1286 | Medford Online Academy K-8 | 10.88 | | (10.88) | | | | - | | | - | |
| 1291 | English Language Learners | 45.35 | | | | | | 45.35 | 2.00 | | 47.35 | 1.0 Certificated<br>1.0 Assistant |
| 1292 | Teen Parent | 6.86 | | | | | | 6.86 | | | 6.86 | |
| 1295 | Homebound Instruction | 1.88 | | | | | | 1.88 | | | 1.88 | |
| | **TOTAL INSTRUCTION** | **974.27** | **-** | **(8.00)** | **1.80** | **(8.88)** | **8.88** | **968.07** | **6.00** | **(42.80)** | **931.26** | |
| 2112 | Attendance | 5.00 | | 1.00 | | | | 6.00 | | (2.00) | 4.00 | -2.0 FTE Positive Attendance |
| 2121 | Dean's Office | 2.00 | | | | | | 2.00 | 1.00 | | 3.00 | 1.0 Dean |
| 2122 | Counseling Services | 22.50 | | 1.00 | | | | 23.50 | | (1.00) | 22.50 | -1 Office Assistant (KS) |
| 2134 | Nurse Services | 8.00 | | | | | | 8.00 | | | 8.00 | |
| 2140 | Psychological Services | 11.00 | | | | | | 11.00 | | | 11.00 | |
| 2150 | Speech and Audiology | 17.90 | | | | | | 17.90 | | | 17.90 | |
| 2160 | Occupational Th/Autism Spc | 4.00 | | | | | | 4.00 | | | 4.00 | |
| 2190 | Student Support Services | 4.00 | | | | | | 4.00 | | | 4.00 | |
| 2191 | Student Wellness | 1.50 | | | | | | 1.50 | | | 1.50 | |
| | **Subtotal Direct Student Suppor** | **75.90** | **-** | **2.00** | **-** | **-** | **-** | **77.90** | **1.00** | **(3.00)** | **75.90** | |
| 2210 | Improvement of Instruction | 0.25 | | | | | | 0.25 | | | 0.25 | |
| 2211 | Improvement of Instruction | 4.50 | | | | | | 4.50 | | | 4.50 | |
| 2213 | Curriculum Development | 3.00 | | | | | | 3.00 | | | 3.00 | |
| 2222 | School Libraries | 20.97 | | | | | | 20.97 | 2.00 | | 22.97 | 2.0 for school libraries |
| 2240 | Instruct'nl Staff Devlpmnt | 3.00 | | | | | | 3.00 | | | 3.00 | |
| | **Subtotal Direct Staff Support** | **31.72** | **-** | **-** | **-** | **-** | **-** | **31.72** | **2.00** | **-** | **33.72** | |
| 2321 | Superintendent Services | 4.73 | | | | | | 4.73 | | | 4.73 | |
| 2322 | Communications | 4.00 | | | | | | 4.00 | | | 4.00 | |
| 2327 | Teaching & Learning | 8.80 | | | (1.80) | (0.80) | 0.80 | 7.00 | | | 7.00 | |
| 2329 | Secondary Athletics | 2.00 | | | | | | 2.00 | | | 2.00 | |
| 2410 | Office of the Principal | 105.88 | | 6.00 | | | | 111.88 | 3.00 | (1.00) | 113.88 | 6 Transfers from Online Schools<br>3 Additions for Oakdale Middle School: 1 secretary and 2 office assistants<br>'-1 Reduction (Online School) |
| 2521 | Business Services | 9.80 | | | | | | 9.80 | | (1.00) | 8.80 | -1 Open Financial Analyst Position |
| 2542 | Custodial | 77.00 | | | | (4.75) | 4.75 | 77.00 | | (6.00) | 71.00 | -6 Open Custodial Positions |
| 2544 | Maintenance | 33.00 | | | | | | 33.00 | | | 33.00 | |
| 2550 | Safe Routes to School | 1.00 | | | | | | 1.00 | | | 1.00 | |
| 2572 | Purchasing/Warehouse Svcs | 2.40 | | | | | | 2.40 | | | 2.40 | |
| 2574 | Printing and Publishing Services | 2.00 | | | | | | 2.00 | | | 2.00 | |
| 2640 | Human Resources | 13.45 | | | | | | 13.45 | | | 13.45 | |
| 2661 | Information Technology | 33.00 | | | | | | 33.00 | | (1.00) | 32.00 | -1 Computer Tech 2 |
| 2669 | Network and Telecommunication | - | | | | | | - | | | - | |
| 3360 | Family Outreach | 4.00 | | | | | | 4.00 | | | 4.00 | |
| | **Subtotal General Support** | **301.06** | **-** | **6.00** | **(1.80)** | **(5.55)** | **5.55** | **305.26** | **3.00** | **(9.00)** | **299.25** | |
| | **TOTAL SUPPORT SERVICES** | **408.68** | **-** | **8.00** | **(1.80)** | **(5.55)** | **5.55** | **414.88** | **6.00** | **(12.00)** | **408.87** | |
| | **GRAND TOTAL** | **1,382.95** | **-** | **-** | **-** | **(14.43)** | **14.43** | **1,382.95** | **12.00** | **(54.80)** | **1,340.13** | |

The purpose of this chart is to show the transfers and changes to staffing in FY23-24. Column C is the FY22-24 FTE before making changes. Columns D through H are transfers of FTE and zero out. These columns are moving FTE from one department to another. Columns I and C are the same totals. Column J are additions and K are reductions to FY23-24. Column L is the ending FY23-24 Proposed Budget.

The projected staffing for FY23-24 of 1,340.13 FTE has a net decrease of -42.8 FTE, achieved through the following changes where 12.0 FTE were added for OMS and 54.8 FTE reductions. In total there are -54.8 FTE in reductions as follows. In function 1111, Elementary: -2.0 FTE of consolidation of the Innovation Academy and Online School, -9.5 FTE core certificated, -3.8 FTE elective certificated, and -15.0 FTE ESS (hours, not positions). In 1121, Middle School: -1.0 FTE from consolidation of the K-8Innovation Academy and Online High School Program. In 1131, High School: -1.5 FTE from consolidation of the Innovation Academy and Online School and -10.0 FTE high school certificated split between the two comprehensive high schools. In 2112, Attendance: -2.0 FTE positive attendance support. In 2122, Counseling Services: -1.0 FTE Office Assistant. 2410, Office of the Principal: -1.0 FTE from the consolidation of Innovation Academy and Online School. IN 2521, Business Services: -1.0 FTE open Senior accountant/financial analyst position. In 2541, Custodial: -6.0 FTE open custodial positions. In 2661, Information Technology: -1.0 Computer Tech 2.

The above reductions are somewhat offset by the addition of 12.0 FTE for the OMS as follows: 1121: Middle School: 2.0 FTE certificated and 2.0 FTE campus monitors. In 1291, English Language Learners: 1.0 FTE certificated and 1.0 FTE assistant. In 2121, Dean's Office: 1.0 FTE dean. In 2222, School Libraries: 2.0 FTE for school libraries. In 2410, Office of the Principal: 1.0 FTE secretary and 2.0 FTE office assistants.

The 54.8 FTE cuts are dispersed by type as follows:

- 27.8 FTE Certificated
- 25.0 FTE Classified
- 1.0 FTE Administrator
- 1.0 FTE Manager