







PROPOSED BUDGET

2023-2024

ALL ARE LEARNING &
LEARNING IS FOR ALL











Fiscal Year 2023-24

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Cynthia Wright *(Vice Chair)*
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Jim Horner
Tod Hunt
Jeff Kinsella
Ilex Brandenberger

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Carrie Cheatum *(Position 2)*
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Kendell Ferguson *(Position 4)*
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Rebecca Hardgrave *(Position 6)*
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District Administration
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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

Medford
SCHOOL DISTRICT
ALL ARE LEARNING & LEARNING IS FOR ALL

Introduction



Medford
SCHOOL DISTRICT

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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
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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
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Notes Page

Medford
SCHOOL DISTRICT
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Organization

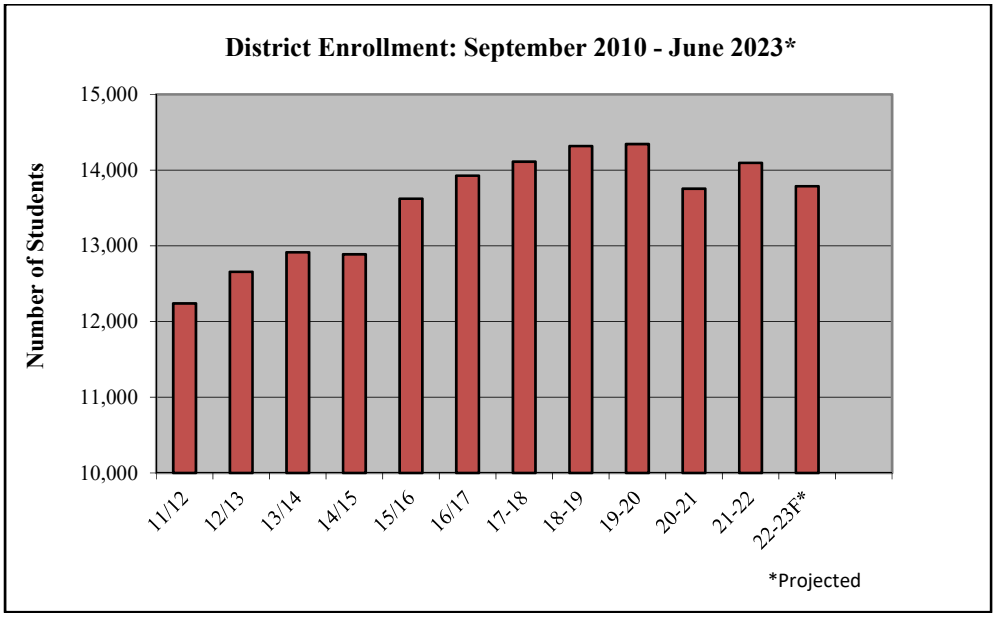


District Overview

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):

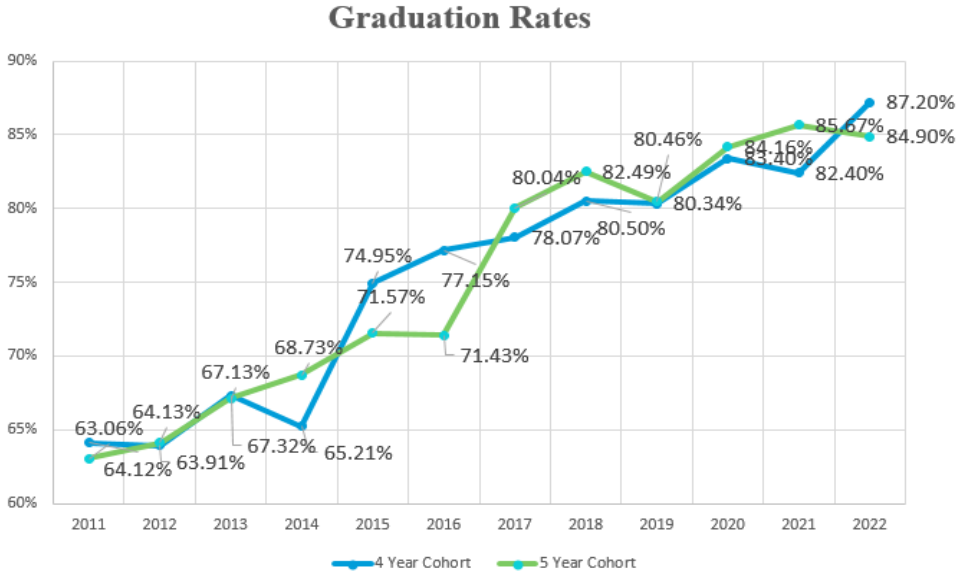
1. *Students Can Read*: Third Grade Reading, State Assessment
2. *Students Are Numerate*: Eighth Grade Math, State Assessment
3. *Students Are Engaged:* YouthTruth, Engagement Measure
4. *Students Graduate*: Four Year Graduation Rate and Five Year Completer Rate
5. *Students Leave Prepared*: Students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

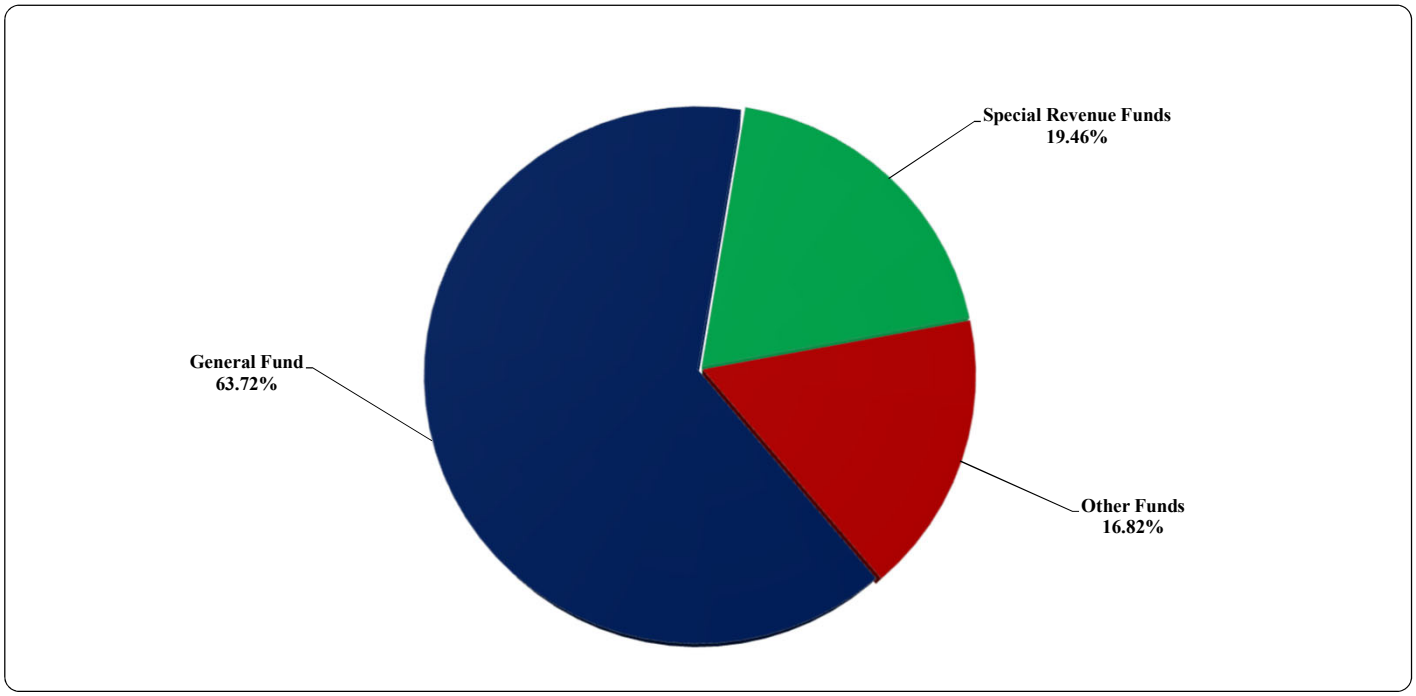


All District Funds

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.

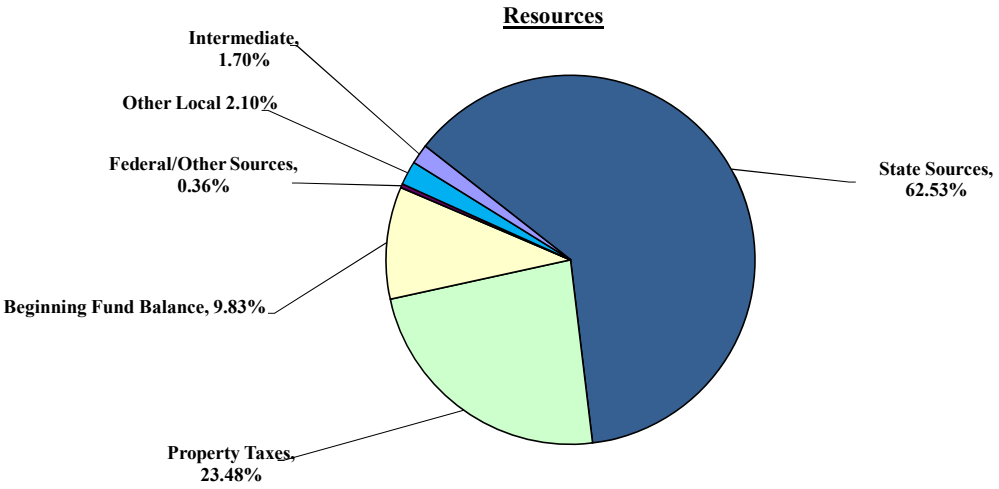
9. Total General Fund Other Objects costs are up slightly at $0.098M due primarily to an increase in liability and property insurance.

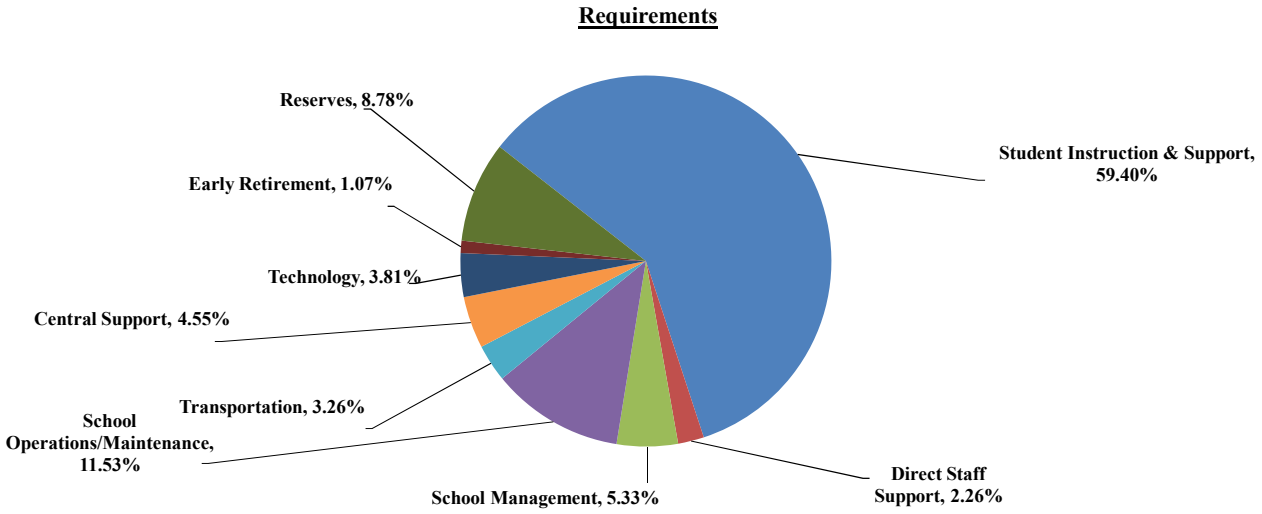
10.Total General Fund Transfers Out to Other Funds is down -$0.465M, or -6.6% due primarily to a redcued transfer to the projects reserve fund. The General Fund is budgeting to transfer a total of $6.585M, which will be distributed as follows: $2.48M to the project reserve fund to fund Curriculum, Capital 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.

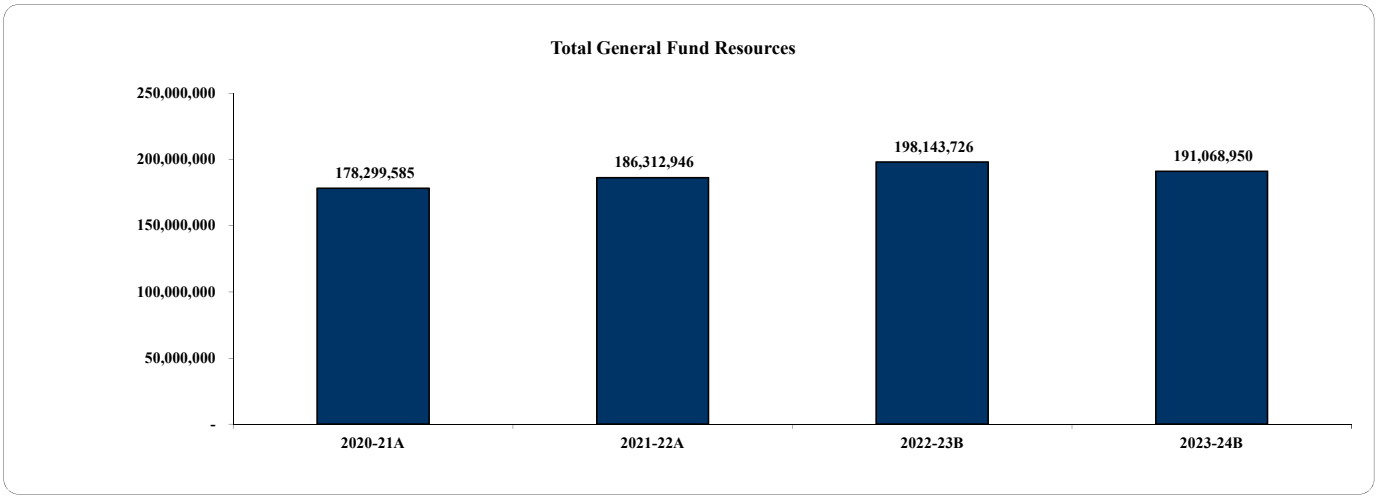


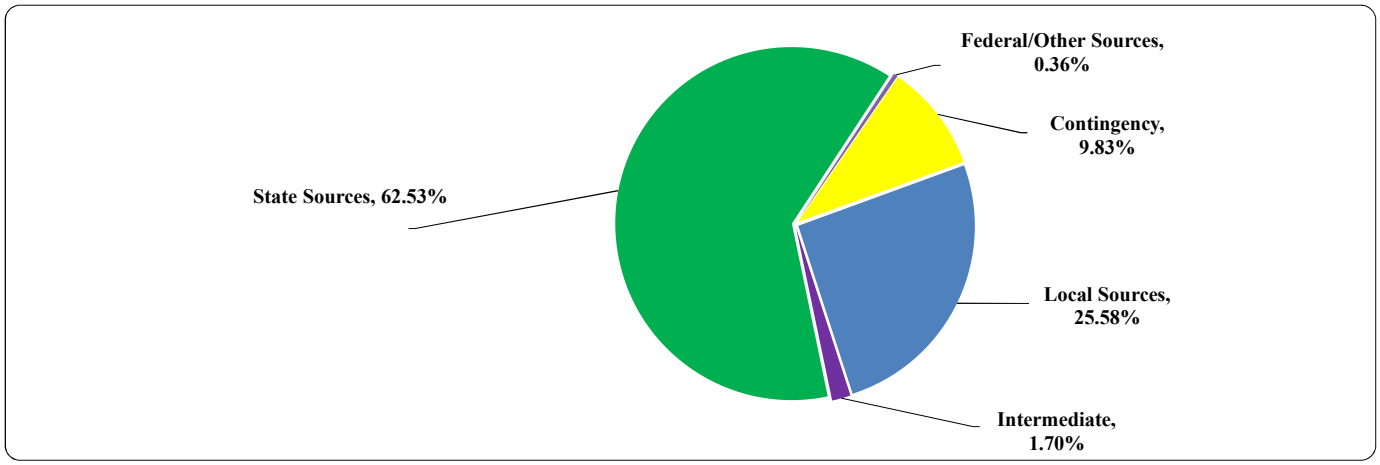


In FY23-24, General Fund Budget Resources are $191.0M, down -$7.07M or -3.57% from the prior year. Revenues plus transfers in from other funds are $172.28M and expenditures including transfers out to other funds are at $174.28M resulting in an unbalanced budget of $1.998M. Beginning fund balance is projected 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		
Intermediate	4,270,094	4,113,958	3,753,589	3,253,589		
State	110,726,469	113,579,238	119,231,069	119,481,326		
Federal	146,996	202,906	130,000	130,000		
Transfers In from Other Funds	1,401,100	-	-	550,000		
Beginning Fund Balance	17,942,051	24,237,956	28,678,069	18,782,285		
TOTAL RESOURCES	**178,299,585**	**186,312,946**	**198,143,726**	**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.

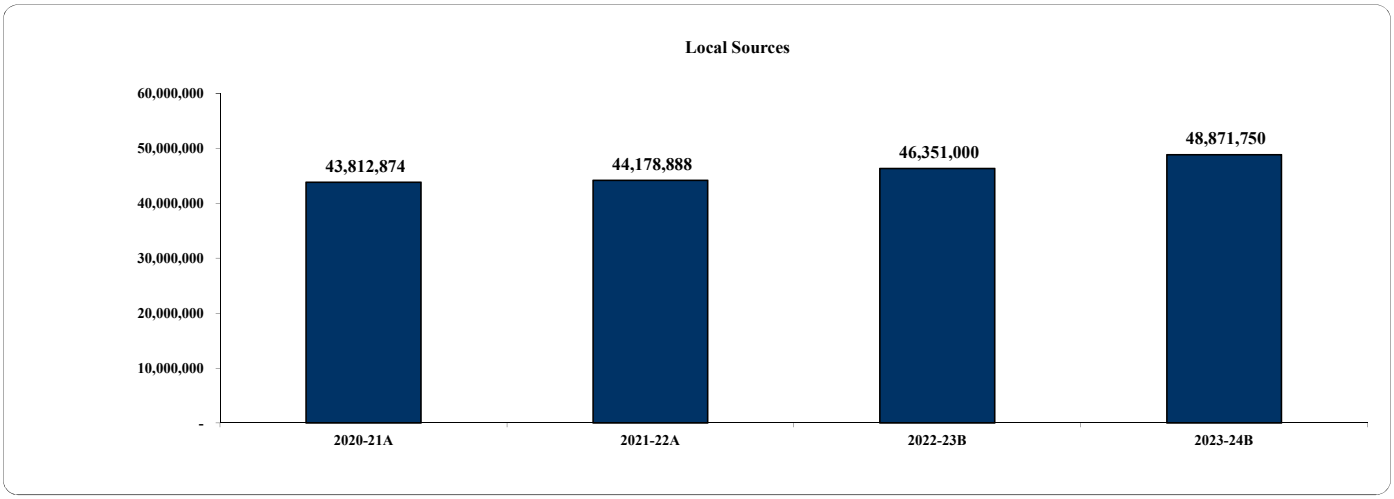
Beginning fund balance of $18.78M is -$9.89M lower compared to the prior year due to deficit spending in FY22-23.

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		
Prior Years' Taxes	1,645,665	1,224,159	800,000	824,000		
Interest/Penalties on Taxes	53,788	3,188	-	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		
Pre-School Fees	52,952	59,012	40,000	40,000		
Other Revenue - Local Sources	-	-	-	-		
Rentals	52,529	60,535	100,000	100,000		
Contributions	400	-	-	-		
Services Provided Other Charter Schools	9,601	60,786	40,000	40,000		
Textbook Sales	-	-	-	-		
Recovery of Expenditures	-	91,027	5,000	5,000		
Services Provided Other Funds	-	-	5,000	5,000		
Fees Charges to Grants	590,258	1,055,645	1,080,000	1,080,000		
Miscellaneous Revenue	103,606	231,237	70,000	70,000		
Payroll Reimbursement	30,089	27,525	35,000	35,000		
Field Trip Reimbursement	564	16,319	15,000	15,000		
P-Card Rebate	82,776	137,822	75,000	75,000		
Music Instrument Rentals	100	2,656	8,000	8,000		
Self-Pay Health Ins Reimbursement	8,973	-	-	-		
E-Rate Reimbursement	57,600	101,601	103,000	103,000		
County School Fund	-	-	-	-		
LOCAL SOURCES	**43,812,874**	**44,178,888**	**46,351,000**	**48,871,750**		**-**



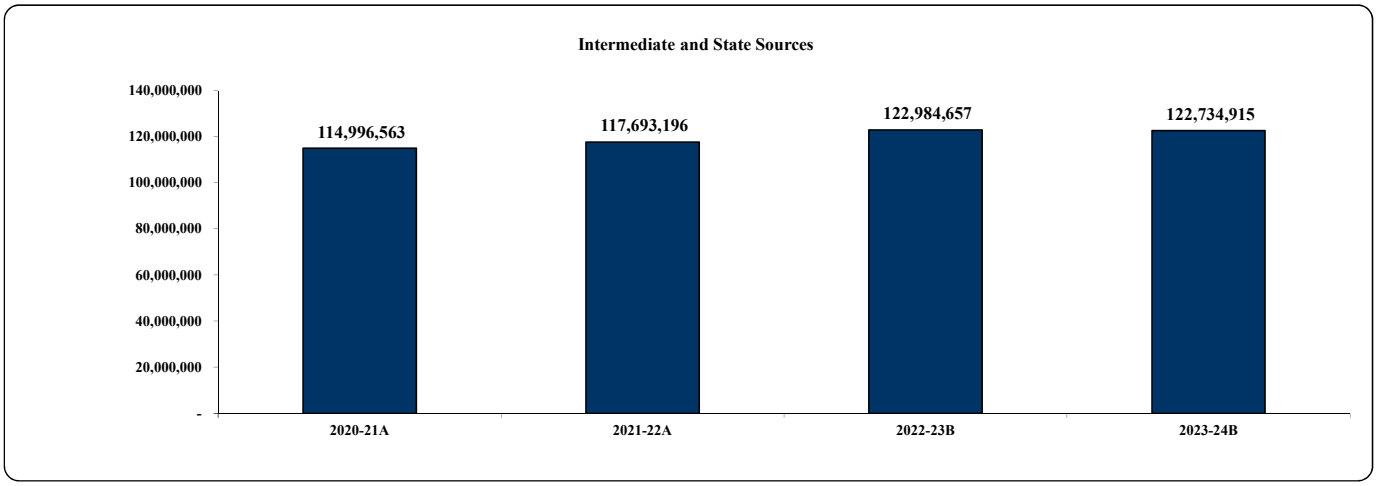
Local sources for FY23-24 are budgeted to come in at $48.87M, up $2.52M (5.4%) from the FY22-23 Amended Budget of $46.35M. Local revenue sources primarily come from property taxes, which make up nearly 92% of the local sources. Property taxes are pooled together at the state level and allocated equally 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		
Jackson County Juvenile Detention Grant	-	-	-	-		
INTERMEDIATE SOURCES	**4,270,094**	**4,113,958**	**3,753,589**	**3,253,589**		**-**

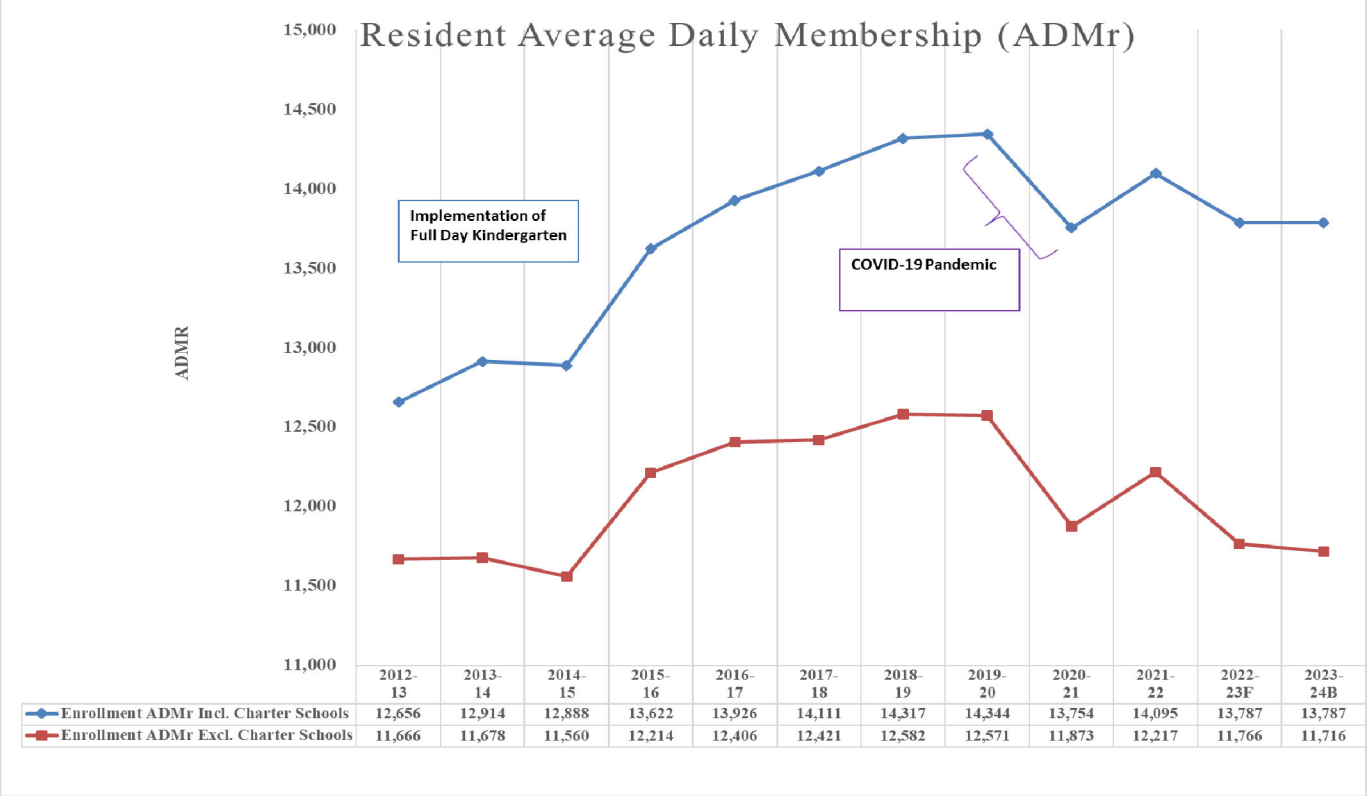
State Sources	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
State School Fund	109,041,218	111,818,387	117,227,069	117,405,782		
Common School Fund	1,440,171	1,543,840	1,808,999	1,880,544		
Juvenile Detention Grant	165,000	203,500	165,000	165,000		
Teen Parent Grant	25,000	-	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**		**-**



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.

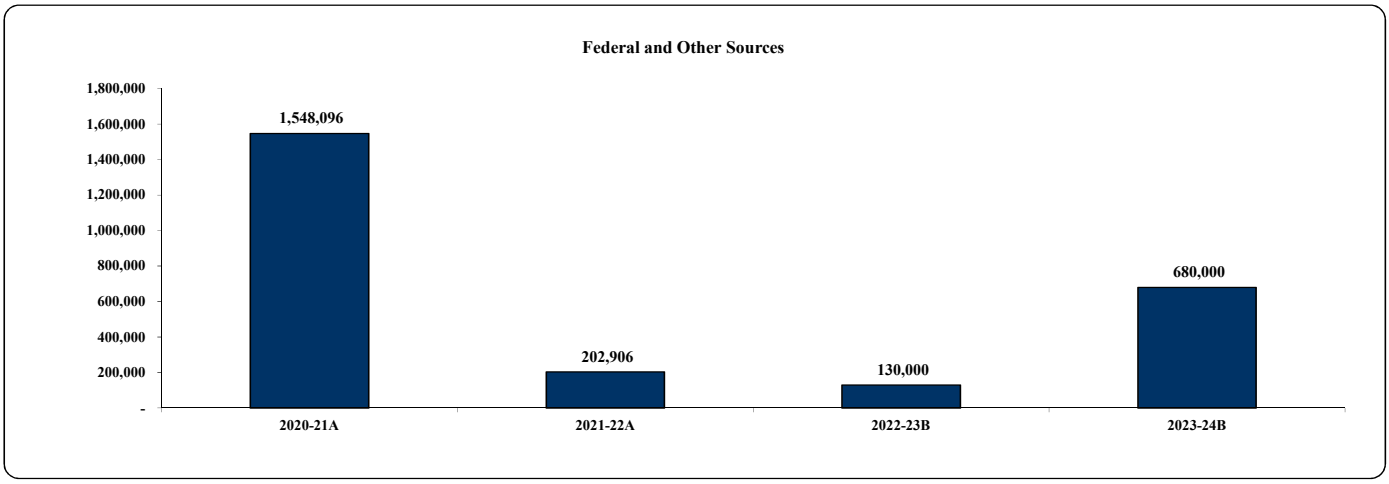
Charter School ADMr: Charter school ADMr is projected at 2,071, up 50 from prior year. Enrollment has increased 1,081 students from 990 in FY12-13.

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		
Other Restricted Grant-in-Aid	-	-	-	-		
TAG	-	-	-	-		
Other Federal - SFSF	-	-	-	-		
Federal Forest Fees	141,986	172,652	100,000	100,000		
FEDERAL SOURCES	**146,996**	**202,906**	**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		
Sale of Fixed Assets	-	-	-	-		
OTHER SOURCES	**1,401,100**	**-**	**-**	**550,000**		**-**
TOTAL Federal and Other Sources	**1,548,096**	**202,906**	**130,000**	**680,000**		**-**

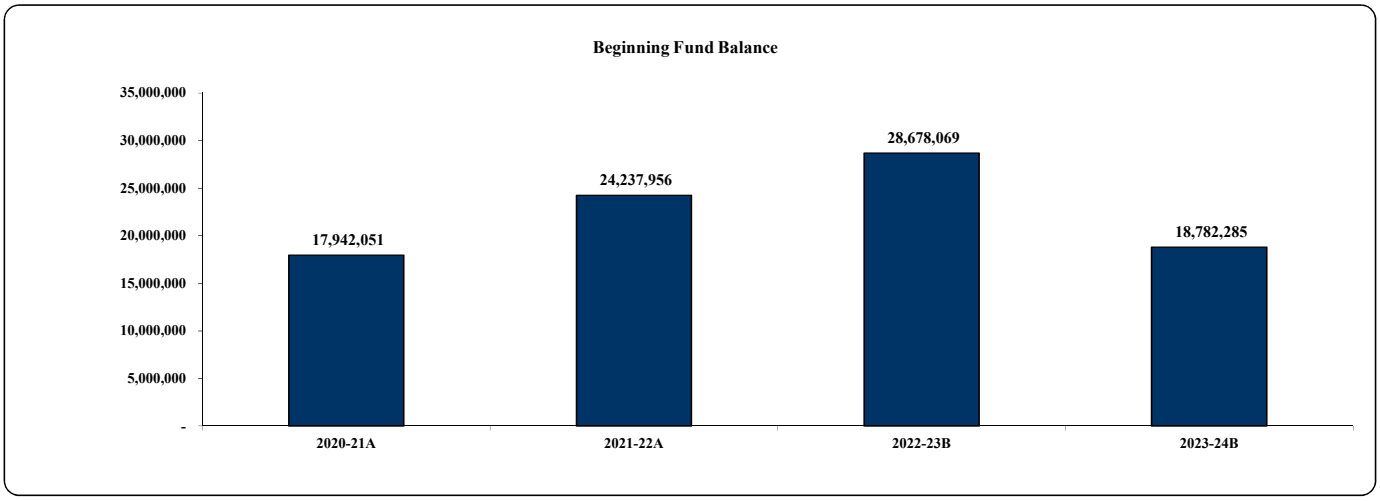


Federal sources are budgeted at $0.13M, which is flat to the prior year budget.

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

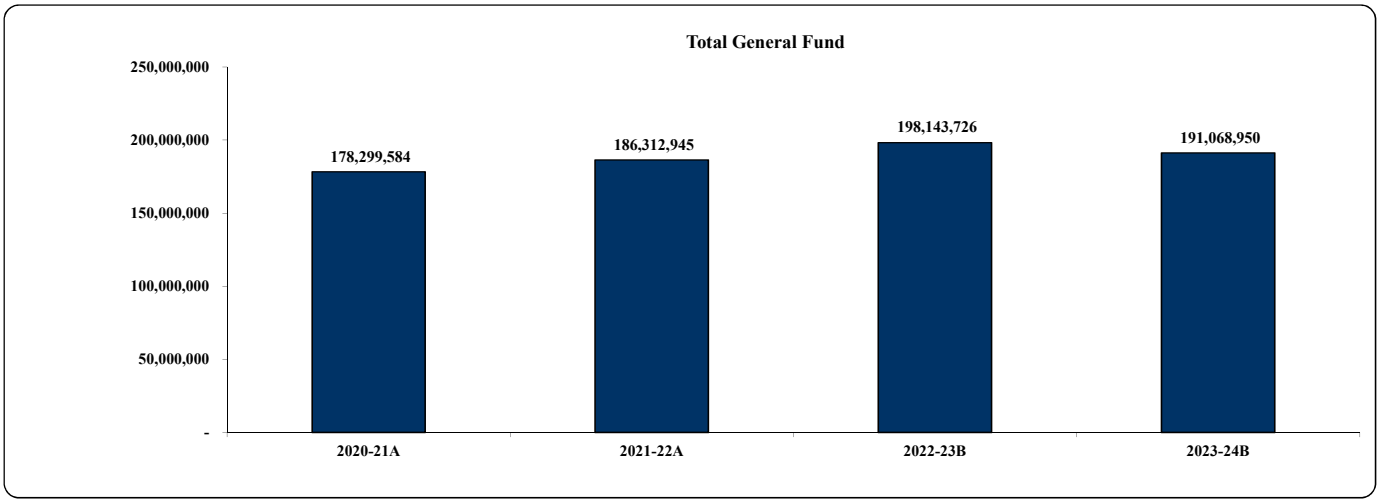
Beginning Fund Balance	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Beginning Fund Balance	17,942,051	24,237,956	28,678,069	18,782,285		
BEGINNING FUND BALANCE	**17,942,051**	**24,237,956**	**28,678,069**	**18,782,285**		**-**

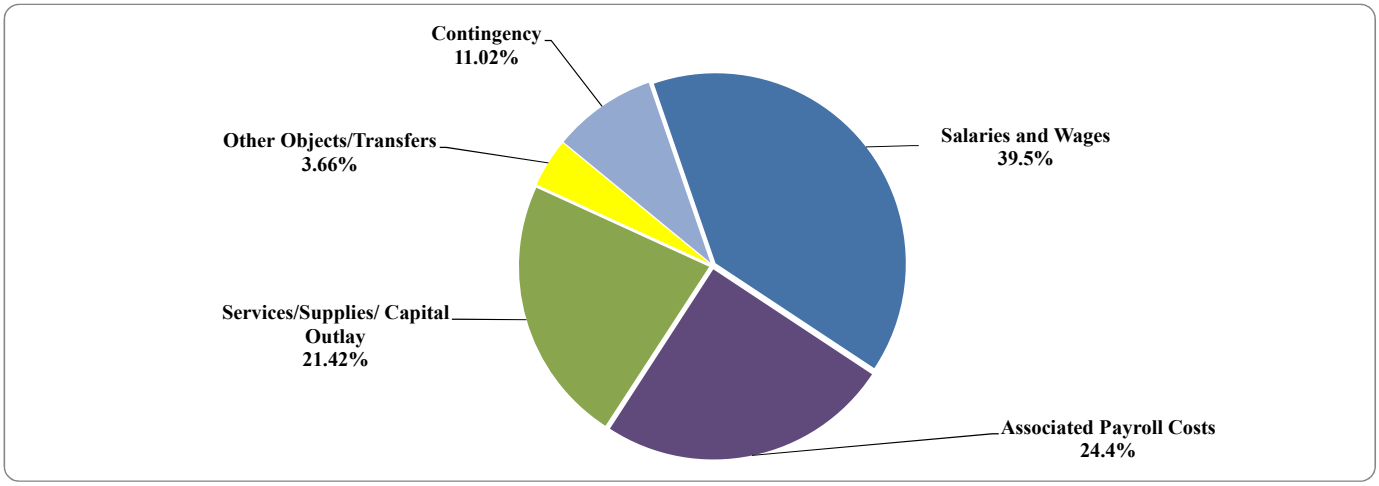


Beginning Fund Balance is down -$9.896M, -34.5% due to deficit spending in FY22-23. This is primarily due to the budgeting of a new facility ($8.4M) in FY22-23 for the Innovation Academy.

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		
Benefits	43,711,666	42,467,265	45,450,498	47,512,660		
Purchased Services	27,193,950	30,821,851	34,623,520	36,097,227		
Supplies and Materials	5,746,742	6,680,835	7,293,192	6,976,927		
Capital Outlay	220,042	177,050	8,631,000	205,000		
Other Objects	926,012	1,416,634	1,170,511	1,268,210		
Transfers	7,468,791	6,720,000	7,050,000	6,585,000		
Contingency	24,237,956	28,678,069	18,782,285	16,783,935		
Unappropriated Fund Balance	-	-	-	-		
TOTAL General Fund	**178,299,584**	**186,312,945**	**198,143,726**	**191,068,950**		**-**



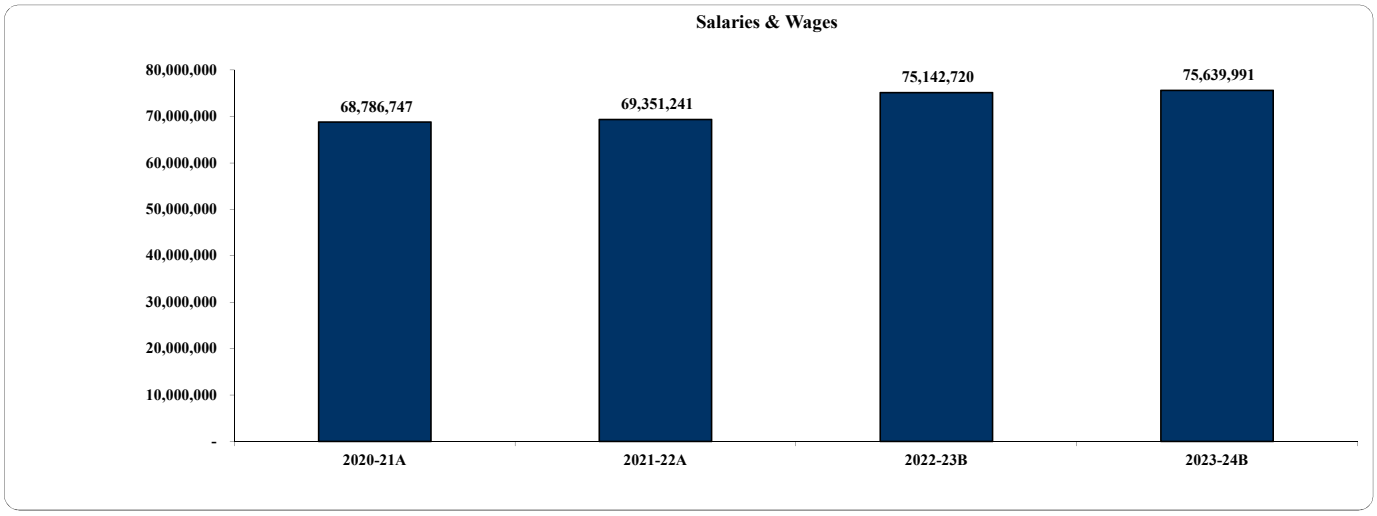


General Fund Requirements are down -$7.07M or -3.57% to $191.0M primarily due to a lower beginning fund balance. Spending is down -$4.6M to $167.7M (-2.7%), transfers out are down -$0.465M -(6.6%) and Contingency is down -$1.998M (10.64%). See spending detail on pages 18 to 107 for more information.

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

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 out 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.

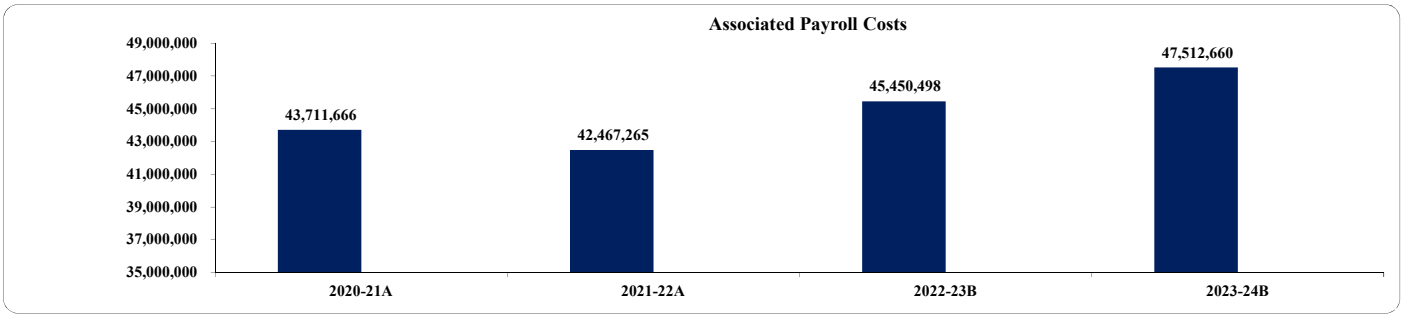
All District Funds Staffing By Fund

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.

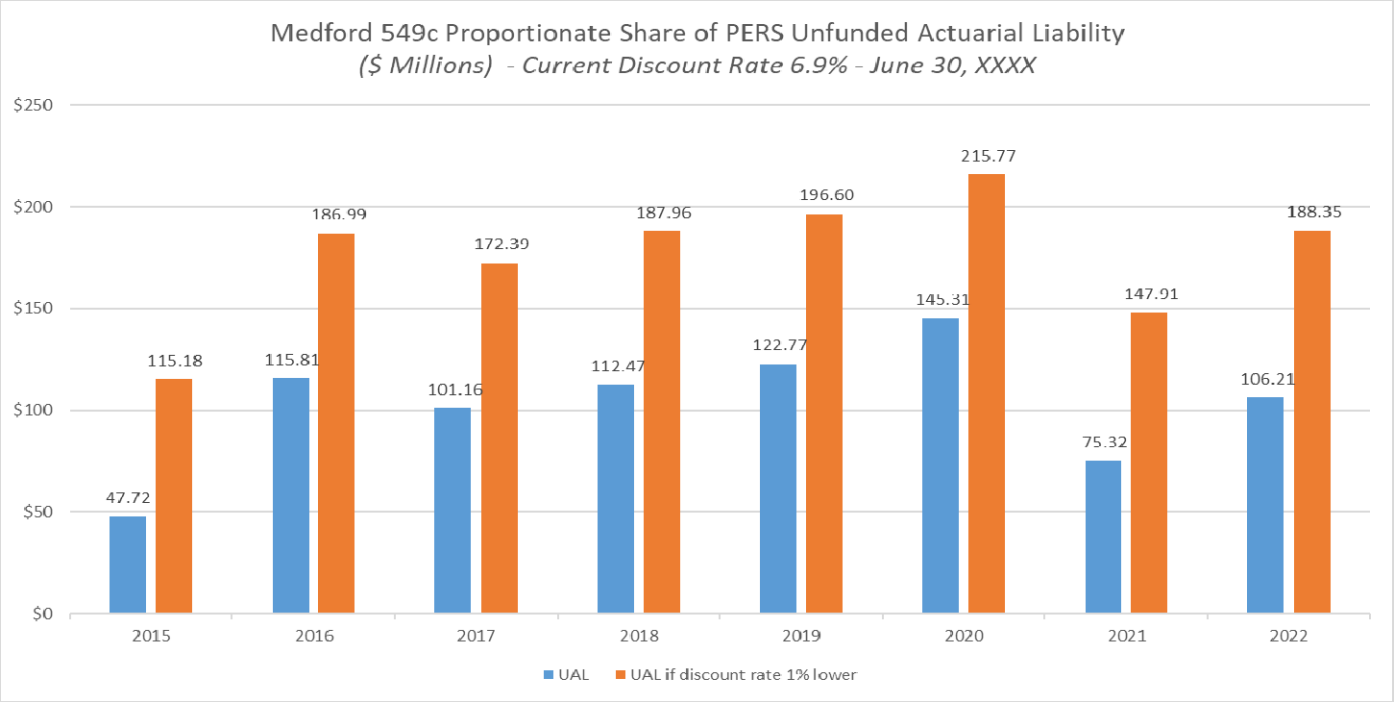
General Fund Expenditures - Associated Payroll Costs

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	21,938,451		
Social Security	4,172,756	4,182,253	4,687,407	4,773,722		
Medicare	978,946	981,582	1,122,717	1,116,435		
Workers Compensation	308,759	280,492	348,931	356,689		
Unemployment	68,783	74,592	75,526	77,206		
Health Insurance	14,237,688	14,764,460	15,405,236	16,215,990		
Life Insurance	16,248	16,343	18,420	31,928		
TSA Exec ER Paid	631,121	1,026,429	1,108,322	1,169,746		
Long Term Disability	185,306	152,407	212,620	232,010		
FSA/HSA	431,134	434,473	481,700	480,000		
TSA Classified ER Paid Health Insurance Option	256,116	221,455	300,483	335,256		
Post Retirement Healthcare	608,911	784,040	811,264	785,227		
BENEFITS	**43,711,666**	**42,467,265**	**45,450,498**	**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

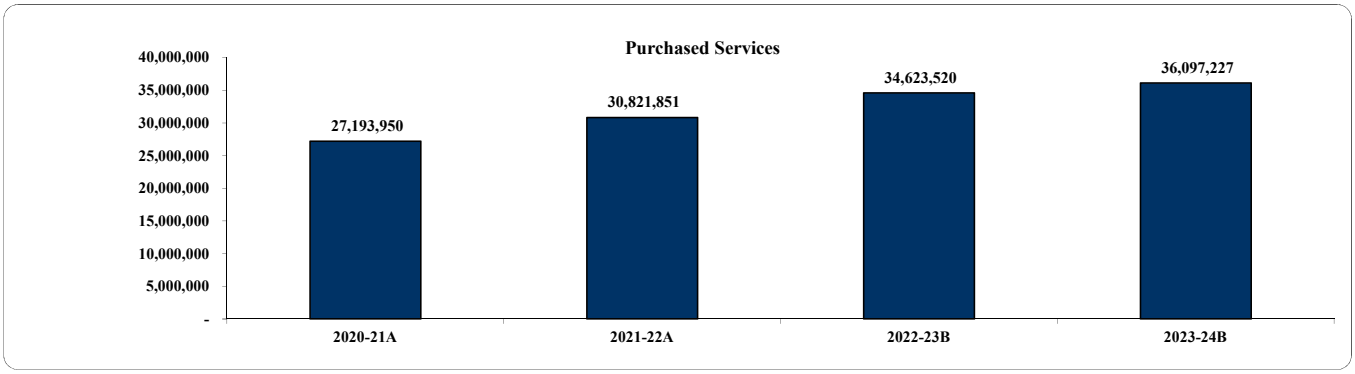
Despite the fact that the PERS plan was valued at the end of December 2021 when the stock market was at it's peak, for the 2023-25 biennium, employer rates still increased approximately 1.5% on average. Overall contributions and investment returns for PERS are not keeping up with the cost of the plan. 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		
Professional Growth	128,719	200,900	269,775	275,724		
Pro/Tech Service - Instructional	802,626	1,192,251	1,306,900	1,282,005		
Cleaning Service	4,342	132	3,500	3,605		
Repair and Maintenance	567,615	773,762	777,500	799,500		
Rental	821,698	1,179,416	1,180,514	1,090,604		
Electricity	1,193,277	1,242,308	1,398,250	1,619,658		
Natural Gas	313,576	417,583	557,595	653,445		
Water/Sewer	566,004	475,580	627,150	684,472		
Garbage	164,415	220,805	202,000	223,553		
Other Property Services	18,620	22,646	20,000	20,000		
Pupil Transportation	3,772,376	5,518,276	6,038,050	6,218,395		
Pupil Transportation - Other	8,042	73,914	30,025	30,245		
Travel & Training - In District	12,179	25,076	31,161	27,750		
Travel & Training - Out of District	42,542	233,889	226,852	209,923		
Training-In District	1,179	1,900	-	-		
Training -Out of District	-	847	-	-		
Telephone	440,118	342,969	430,000	360,000		
Postage	85,206	55,197	54,537	54,672		
Advertising	15,150	23,096	24,000	58,100		
Printing	-	-	5,000	5,000		
Charter School Payments	15,790,046	15,488,430	17,813,106	18,498,191		
Tuition	6,057	4,309	52,000	52,000		
Audit Services	41,010	26,080	50,000	40,000		
Legal	60,313	119,287	88,000	98,000		
Architect/Engineering Services	26,082	61,056	30,000	25,000		
Negotiations	2,500	151	10,000	10,000		
Elections	20,946	-	20,000	20,000		
Professional Services - Tech/Non-Instr	976,264	1,149,713	1,402,080	1,746,860		
Other General Prof/Tech Sv	-	11,174	-	15,000		
Other Licensed Subs	885,881	1,333,355	1,492,730	1,492,730		
Other Classified Subs	363,208	553,782	422,796	422,796		
PURCHASED SERVICES	**27,193,950**	**30,821,851**	**34,623,520**	**36,097,227**		**-**

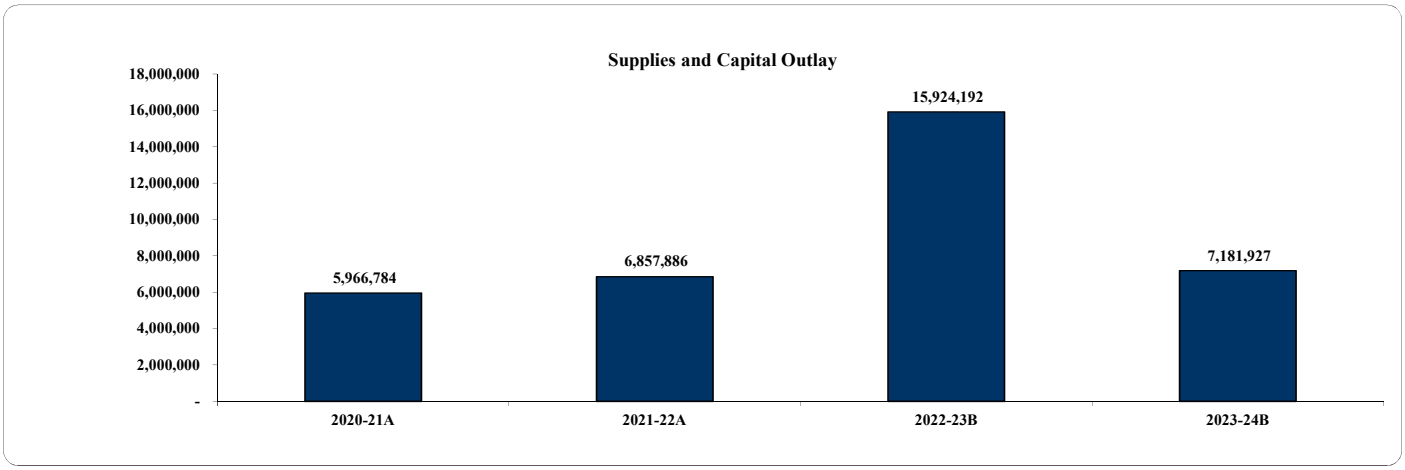


Total General Fund Purchased Services are up $1.474M or 4.3% to $36.09M from $34.6M in the prior year. The increase is due to an increase in utilities and charter school pass through payments. Professional Instructional Services has an increase of nearly $650K, which is a combination of an increase of $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	2,381,433		
Textbooks	131,273	201,885	261,500	229,634		
Library Books	107,167	140,955	237,650	161,045		
Periodicals	2,572	3,265	13,775	7,871		
Non-Consumables	521,279	730,162	603,824	552,663		
Software	1,880,467	2,312,233	2,938,871	2,917,525		
Accelerated Reader Software	58,169	20,588	43,200	-		
Hardware Under $5000	833,912	735,092	775,250	726,758		
SUPPLIES	**5,746,742**	**6,680,835**	**7,293,192**	**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		
Equipment - Replacement	113,423	40,109	148,000	125,000		
Equipment - Technology	-	-	-	-		
CAPITAL OUTLAY	**220,042**	**177,050**	**8,631,000**	**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.

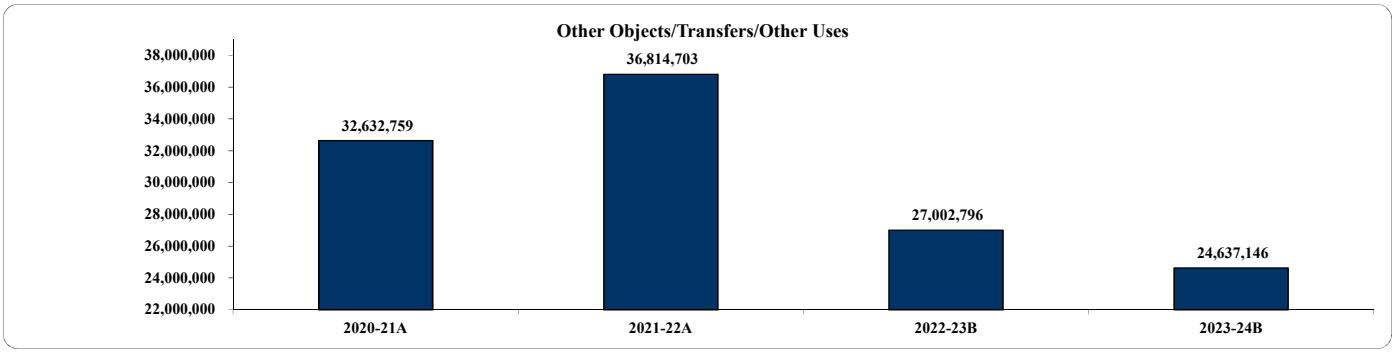
Total General Fund Capital Outlay costs are down -$8.426M, due to a one time Building, Acquisition/Improvement purchase of $8.4M in FY22-23 for the future third high school, Innovation Academy.

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		
Liability Insurance	394,366	442,072	495,000	520,000		
Fidelity Bond	-	-	-	-		
Property Insurance	398,191	457,140	475,000	546,250		
Settlements and Judgments	2,076	298,167	10,000	10,000		
Grant Indirect Charges	-	-	-	-		
OTHER OBJECTS	**926,012**	**1,416,634**	**1,170,511**	**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		
TRANSFERS	**7,468,791**	**6,720,000**	**7,050,000**	**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		-
Unappropriated Fund Balance	-	-	-			
OTHER USES	**24,237,956**	**28,678,069**	**18,782,285**	**16,783,935**		**-**
TOTAL OTHER	**32,632,759**	**36,814,703**	**27,002,796**	**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.

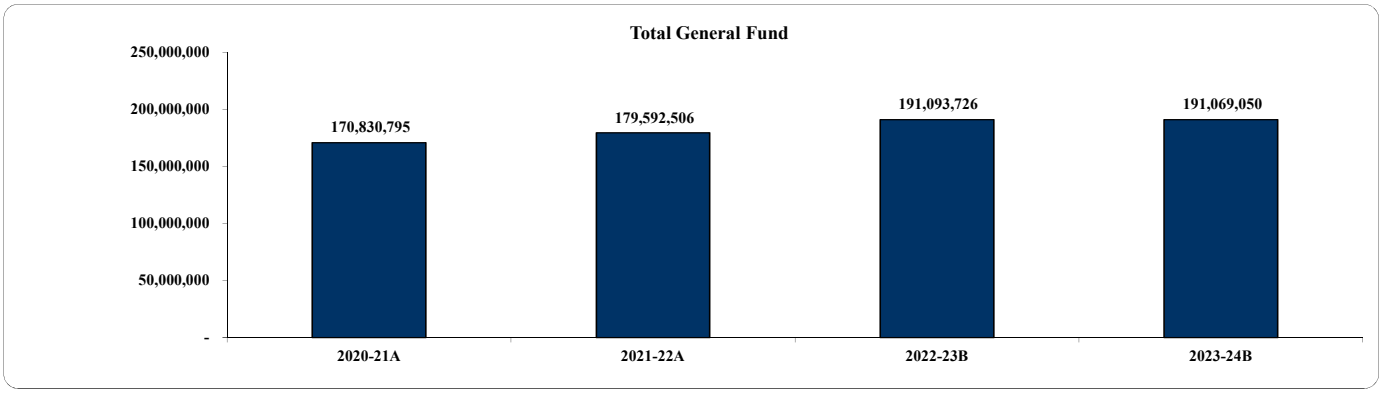
Total General Fund Transfers Out to Other Funds is down -$0.465M, or -6.6% due primarily to a redcued transfer to the projects reserve fund. The General Fund is budgeting to transfer a total of $6.585M, which will be distributed as follows: $2.48M to the project reserve fund to fund Curriculum, Capital 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.

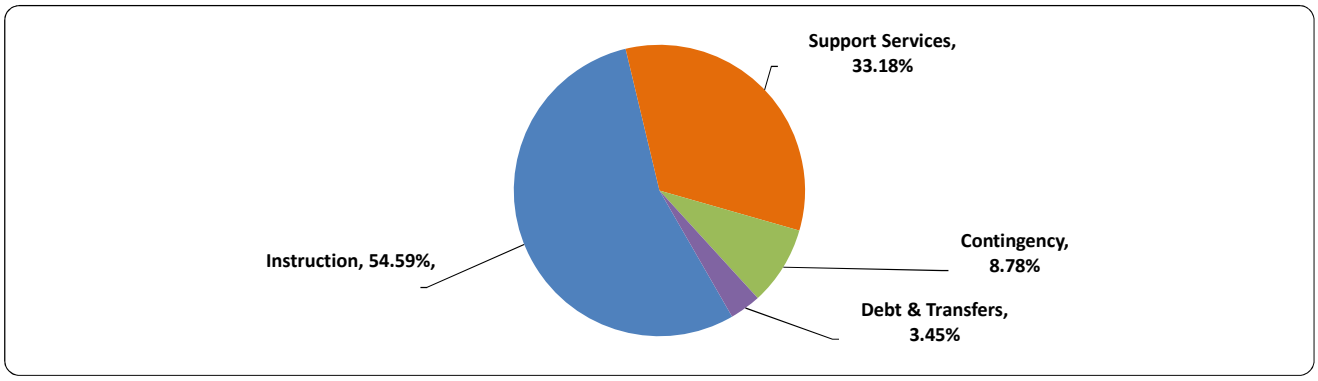
Contingency/Fund Balance Reserves of $16.78M is the General Fund Resources minus the expenses and transfers out to other funds. The minimum fund balance reserve Board policy or contingency is 5% of the General Fund revenue dollars plus transfers in, not including the beginning balance. The contingency 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	104,300,583		
Support Services*	47,805,649	52,103,973	60,015,176	63,399,532		
Community*	-	-	-	-		
Facilities*	-	-	8,400,000	-		
Debt & Transfers*	-	-	-	6,585,000		
Contingency*	24,237,956	28,678,069	18,782,285	16,783,935		
Fund Balance	-	-	-	-		
TOTAL General Fund Uses	**170,830,795**	**179,592,506**	**191,093,726**	**191,069,050**		**-**

*Appropriation Level





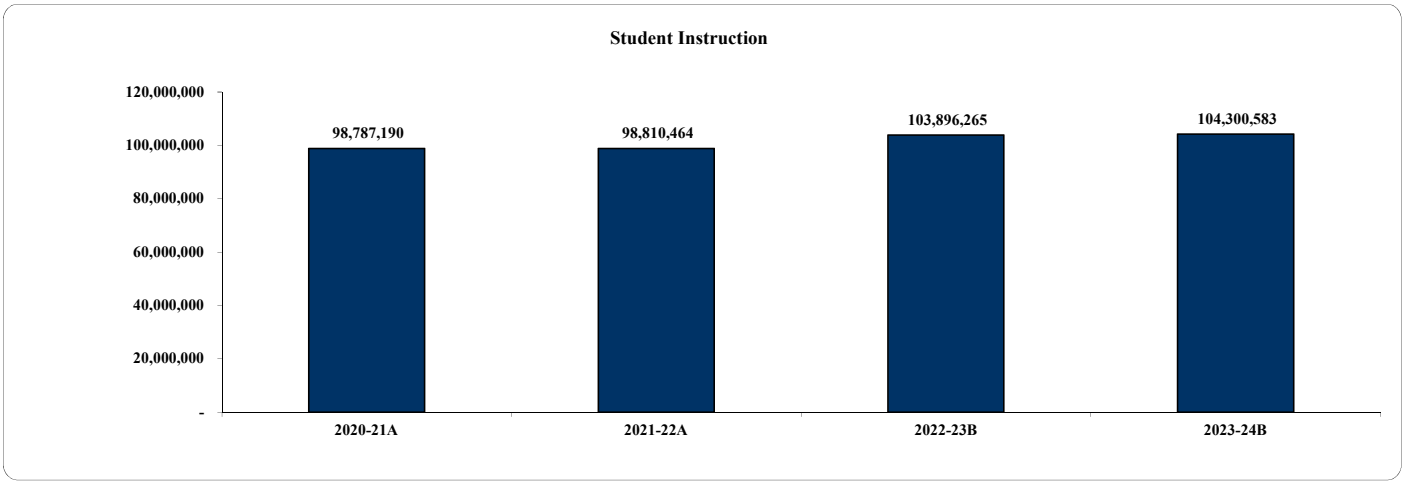
Instruction and Support Services are a combined total of $167.7M, a $3.78M increase from FY22-23. The $3.78M increase is largely due to the follow explanation. The FY23-24 General Fund Budget includes a reduction of -32.67 FTE and is explained in the prior staffing pages. The total General Fund impact of this staffing reduction is -$3.868M total including salaries and benefits. COLA and steps total $2.577M in salaries, with PERS, HC 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	30,799,497		
Middle School Programs (6-8)	10,703,045	10,346,075	10,699,054	14,953,100		
Middle School Co-Curricular	85,296	319,848	487,326	500,077		
High School Programs (9-12)	17,620,077	18,051,848	18,066,161	18,563,866		
High School Co-Curricular	723,496	786,159	855,413	831,319		
Talented & Gifted Programs	5,861	33,197	68,986	68,460		
Special Programs	5,141,372	5,415,732	6,493,174	6,920,448		
Resource Rooms	5,706,601	5,445,046	5,989,894	6,293,283		
Early Intervention Programs	1,212,039	834,958	875,317	894,377		
Alternative Education	367,229	466,114	428,664	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		
English Language Learners	3,962,397	3,915,182	4,363,070	4,616,329		
Teen Parent Program	392,718	452,598	429,154	424,957		
Homebound Program	70,680	85,374	225,415	211,930		
At-Risk Program	93,563	95,940	82,793	75,000		
Summer School - High School	79,568	123,901	149,516	299,827		
STUDENT INSTRUCTION	**98,787,190**	**98,810,464**	**103,896,265**	**104,300,583**		**-**



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

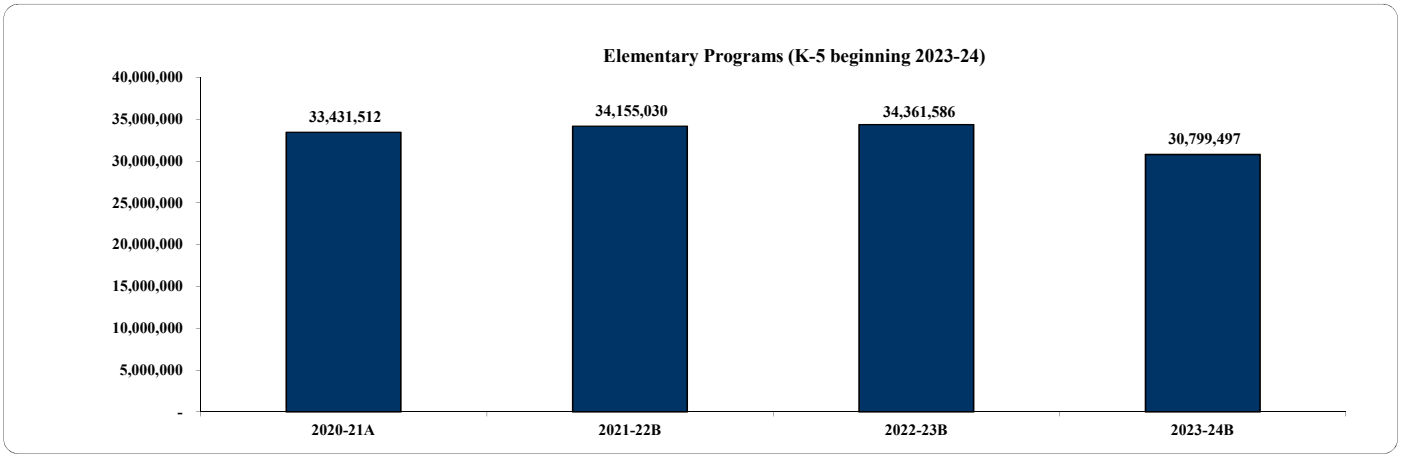


General Fund - 1111 Elementary Programs (K-5)

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		
Classified	2,022,703	1,878,476	1,908,200	1,499,466		
Licensed Substitutes	473	-	312,000	291,641		
Classified Substitutes	-	1,314	-	-		
Licensed Temporary	113,285	44,573	104,472	187,861		
Classified Temporary	26,023	21,268	47,404	47,404		
Classified Overtime	107,930	100,911	88,023	88,023		
Extra Duty Compensation	57,332	56,258	53,957	66,233		
Insurance Opt Out	89,210	59,705	94,296	94,296		
Staff Appreciation Stipend		469,732	-	-		
SALARIES & WAGES	**19,197,697**	**19,593,881**	**19,707,058**	**17,362,901**		**-**
PERS	6,641,462	6,054,173	5,991,949	5,329,573		
Social Security	1,191,754	1,209,853	1,221,364	1,130,175		
Medicare	278,717	282,890	299,847	264,315		
Workers Compensation	85,452	75,406	96,720	84,216		
Unemployment	19,772	22,415	20,935	18,229		
Health Insurance	4,126,828	4,334,407	4,220,973	3,960,662		
Life Insurance	4,401	4,081	4,768	4,568		
TSA Exec ER Paid	182,458	337,274	328,505	311,479		
Long Term Disability	65,005	53,543	5,782	30,276		
FSA/HSA	98,712	113,327	113,600	91,400		
TSA Classified ER Paid Health Insurance Option	30,573	23,262	42,566	49,554		
BENEFITS	**12,725,135**	**12,510,630**	**12,347,009**	**11,274,447**		**-**
Staff Services	183	-	-	-		
Professional Growth	5,714	27,224	35,000	35,000		
Professional Instr. Services	81,739	91,847	145,250	145,250		
Repair/Maintenance/Rentals	-	-	3,500	3,500		
Pupil Transportation	189	376	-	-		
Transportation	3,985	338	-	-		
Travel - In District	441	32	450	455		
Travel - Out of District	-	1,629	1,993	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		
Other Classified Subs	206,159	282,549	190,400	165,400		
PURCHASED SERVICES	**815,520**	**1,117,984**	**1,189,423**	**1,086,987**		**-**
Supplies and Materials	410,500	544,707	572,505	540,099		
Textbooks	46,398	42,864	70,200	77,200		
Library Books	1,029	28	-	-		
Periodicals	438	174	6,100	-		
Non-Consumables	5,277	22,479	34,445	22,303		
Software	222,266	304,456	425,871	426,369		
Hardware/Equipment	1,189	875	2,550	2,627		
SUPPLIES	**687,097**	**915,584**	**1,111,671**	**1,068,597**		**-**
Equipment - Replacement	-	6,181	-	-		
CAPITAL OUTLAY	**-**	**6,181**	**-**	**-**		
Dues/Fees/Memberships	6,062	10,771	6,425	6,564		
OTHER OBJECTS	**6,062**	**10,771**	**6,425**	**6,564**		**-**
Other Transfer	-	-	-	-		
PRIMARY PROGRAMS (K-3)	**33,431,512**	**34,155,030**	**34,361,586**	**30,799,497**		**-**

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)

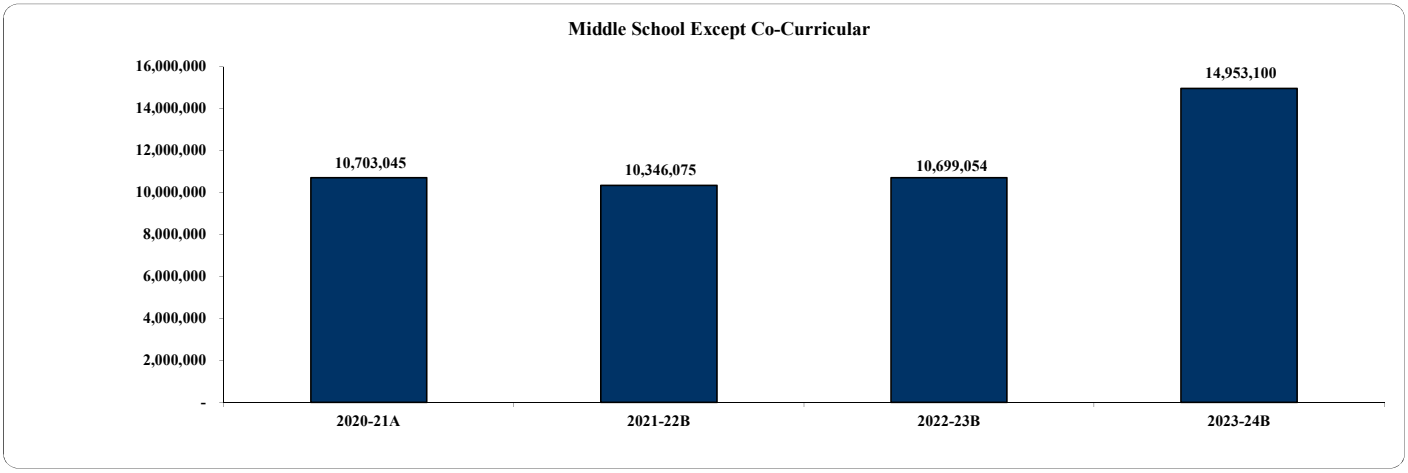
All Students Grades 6-8 Beginning 2023-24

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



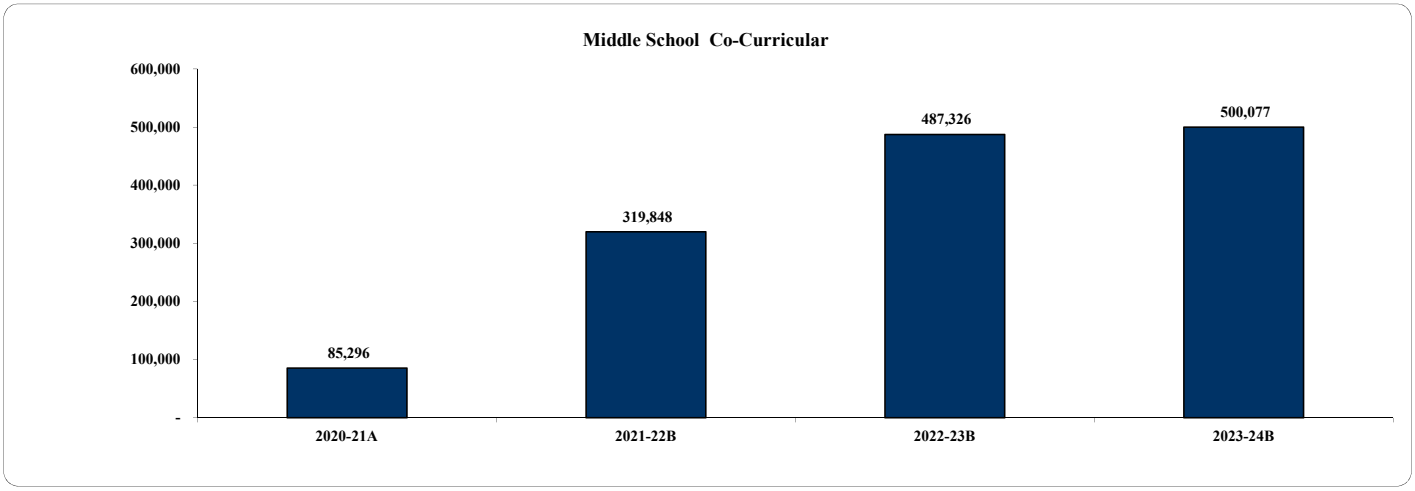
In FY23-24, function 1121 will serve approximately 2,541 middle school students, grades six through eight, at three school locations after the transfer of 645 from Elementary Schools.

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		
Insurance Opt Out	-	300	-	-		
SALARIES & WAGES	**62,519**	**234,112**	**310,853**	**343,894**		**-**
PERS	16,975	57,264	81,490	91,698		
Social Security	3,784	14,272	20,369	20,248		
Medicare	885	3,338	4,764	4,735		
Workers Compensation	140	940	1,518	1,509		
Unemployment	63	234	329	327		
Health Insurance	-	3,629	-	-		
Life Insurance	-	5	317	400		
TSA Exec ER Paid	180	1,150	-	12,700		
Long Term Disability	-	-	-	5,080		
FSA/HSA	-	905	-	-		
TSA Classified ER Paid Health Insurance Option	37	312	-	1,800		
BENEFITS	**22,065**	**82,048**	**108,787**	**138,497**		**-**
Other Licensed Subs	475	3,073	17,685	17,685		
Other Classified Subs	238	615	-	-		
PURCHASED SERVICES	**713**	**3,687**	**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**		**-**



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

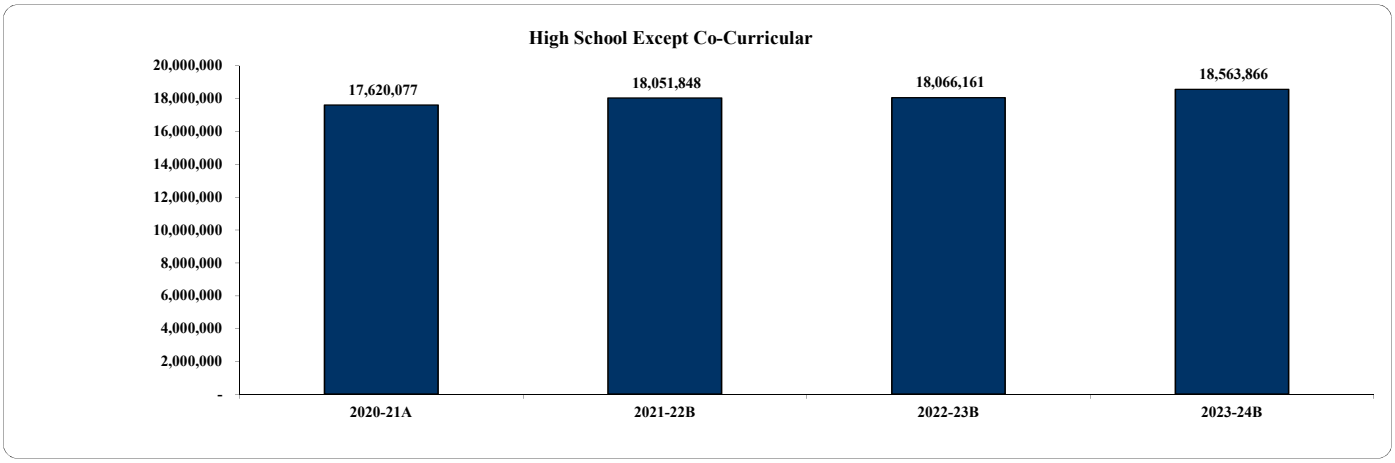


General Fund Detail Budget - 1131 High School (Except Co-Curricular)

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

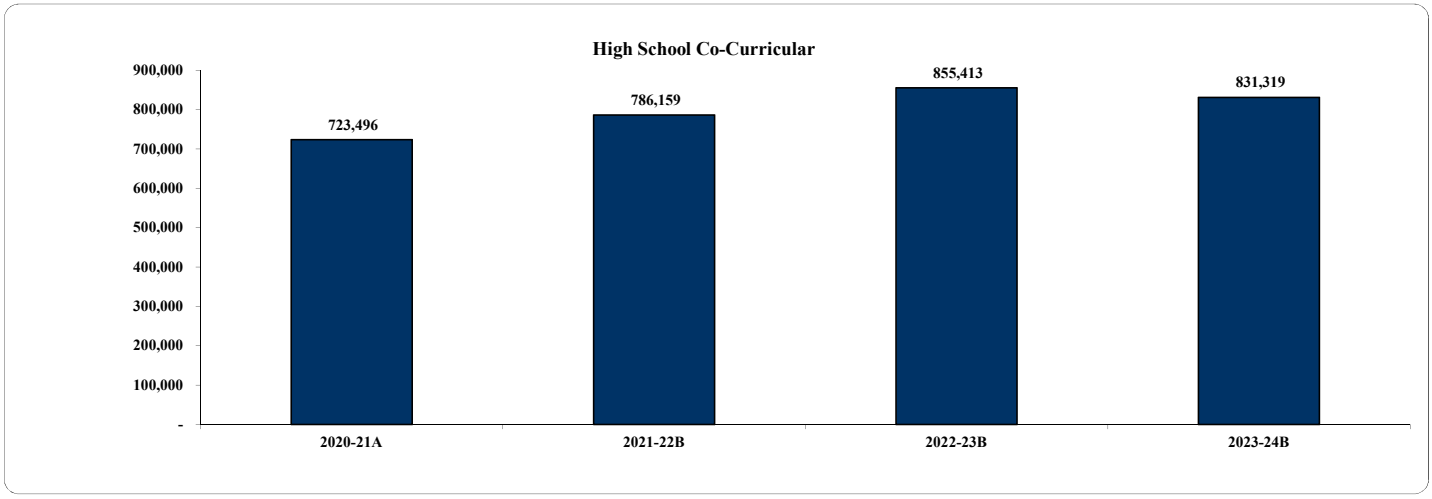
This function includes discretionary funds at each high school, which is determined and approved by the principal at each school. It also houses several software applications that are used by the students such as Flipgrid and Padlet (digital recording software), Kami (a program that allows students to 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)

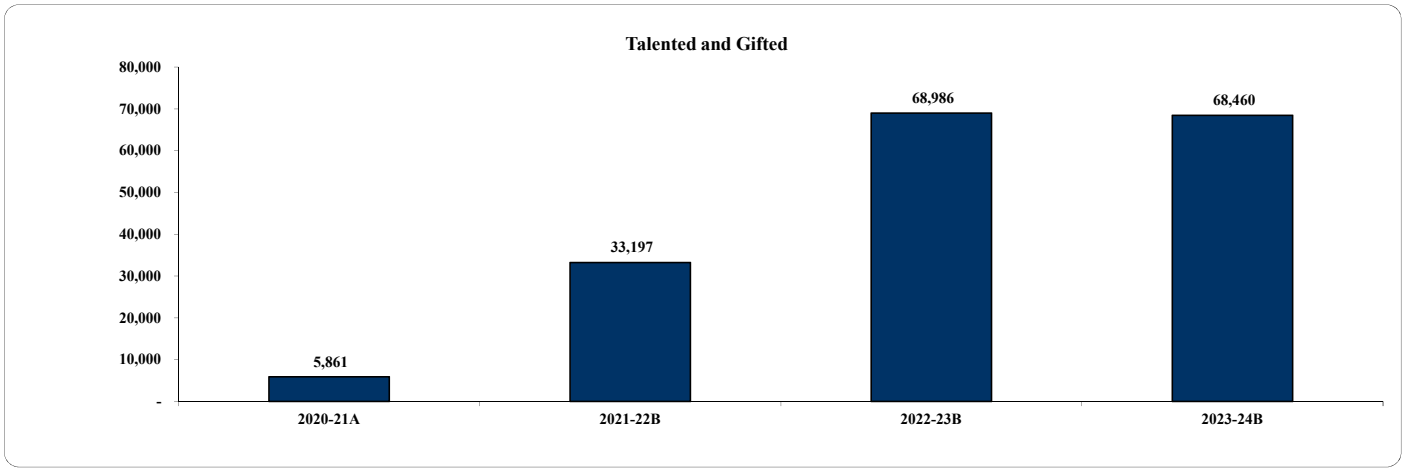
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Classified Temporary	-	402	-	-		
Classified Overtime	7,697	8,234	-	-		
Extra Duty Compensation	573,616	623,882	635,275	631,962		
SALARIES & WAGES	**581,313**	**630,559**	**635,275**	**631,962**		**-**
PERS	94,358	95,861	150,735	135,752		
Social Security	35,739	38,557	39,387	28,332		
Medicare	8,358	9,017	9,211	6,626		
Workers Compensation	2,006	2,529	2,404	2,920		
Unemployment	582	635	520	632		
Health Insurance	85	6,486	-	-		
Life Insurance	5	6	331	469		
TSA Exec ER Paid	938	2,025	9,050	10,000		
Long Term Disability	-	-	-	5,227		
FSA/HSA	-	157	8,500	5,000		
TSA Classified ER Paid Health Insurance Option	111	327	-	4,400		
BENEFITS	**142,183**	**155,601**	**220,138**	**199,357**		**-**
HIGH SCHOOL-CO-CURRICULAR	**723,496**	**786,159**	**855,413**	**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		
Classified Overtime	17	-	-	-		
SALARIES & WAGES	**359**	**5,940**	**10,587**	**10,587**		**-**
PERS	22	1,807	1,306	1,525		
Social Security	21	359	698	698		
Medicare	5	84	163	163		
Workers Compensation	5	8	52	52		
Unemployment	0	6	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**		**-**
Professional Growth	-	537	500	500		
Other Licensed Subs	-	-	669	669		
PURCHASED SERVICES	**-**	**537**	**1,169**	**1,169**		**-**
Supplies and Materials	3,123	1,652	7,500	6,695		
Textbooks	-	268	500	500		
Non-Consumables	-	572	5,000	5,000		
Software	-	17,471	30,000	30,000		
SUPPLIES	**3,123**	**19,963**	**43,000**	**42,195**		**-**
CAPITAL OUTLAY	**-**	**-**	**-**			**-**
Dues/Fees/Memberships	1,500	4,380	12,000	12,060		
OTHER OBJECTS	**1,500**	**4,380**	**12,000**	**12,060**		**-**
TALENTED AND GIFTED	**5,861**	**33,197**	**68,986**	**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.

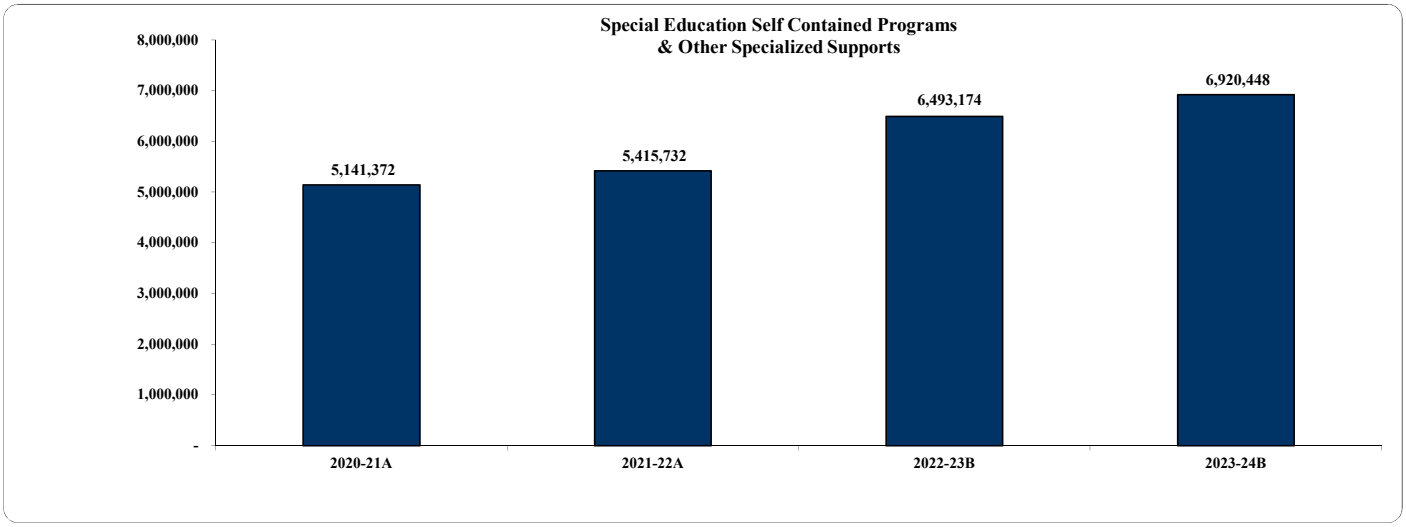
The $12k in Dues/Fees is for Projected Based Learning (PBL) and memberships for TAG organizations.

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

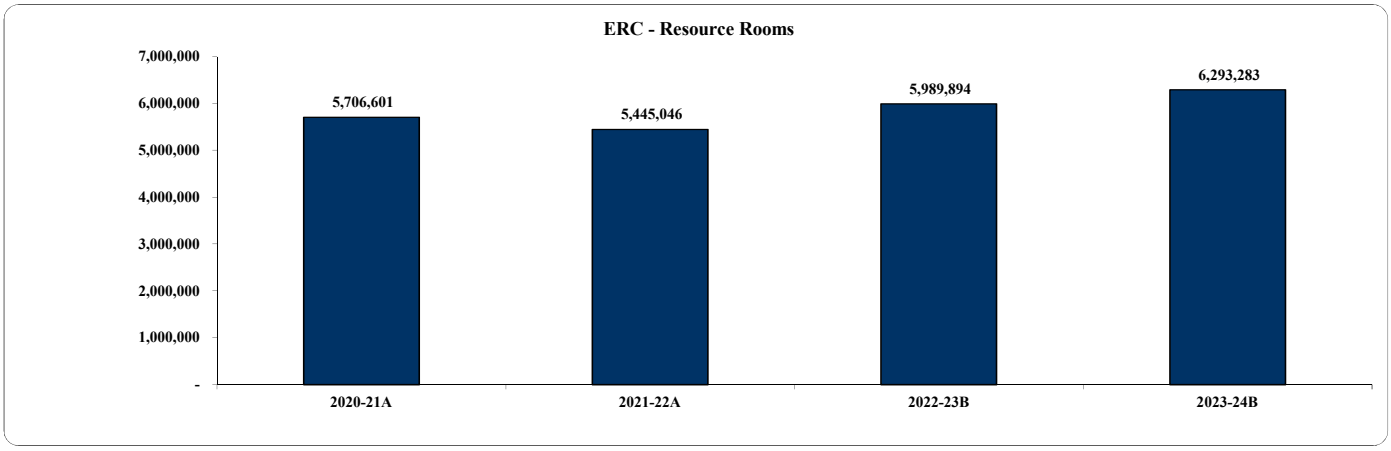


Function 1220-1240 provides funding for direct program support and instruction for approximately 376 students in FY22-23 at twelve school sites. The $10k for software is for Everyday Speech, Unique, and N2You. For a comprehensive picture of the changes to consolidated Special Education spending and staffing 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

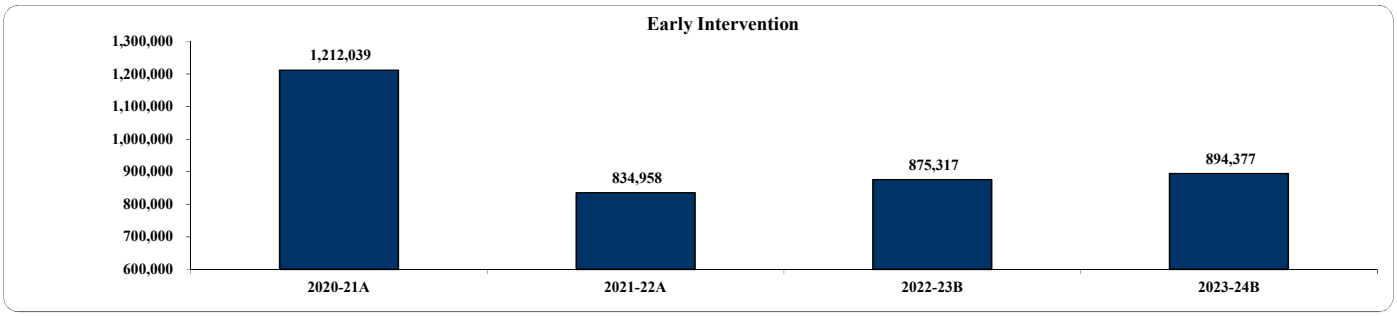
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Licensed	2,191,312	1,925,160	2,220,793	2,259,940		
Classified	1,016,441	1,090,331	1,198,848	1,217,217		
Classified Substitutes	21,873	57	-	-		
Licensed Temporary	13,362	12,267	10,400	10,400		
Classified Temporary	12,316	10,467	3,658	3,658		
Classified Overtime	13,162	20,482	12,767	12,767		
Extra Duty Compensation	110,313	38,393	107,730	110,128		
Insurance Opt Out	18,338	11,521	10,803	10,803		
Staff Appreciation Stipend		112,750	-	-		
SALARIES & WAGES	**3,397,116**	**3,221,427**	**3,564,998**	**3,624,913**		**-**
PERS	1,070,424	867,818	975,825	1,082,786		
Social Security	205,005	193,708	226,494	228,093		
Medicare	47,881	45,303	52,970	53,344		
Workers Compensation	16,230	16,451	17,365	16,997		
Unemployment	3,398	3,228	3,759	3,679		
Health Insurance	790,965	880,037	929,136	1,045,865		
Life Insurance	979	880	1,564	1,960		
TSA Exec ER Paid	44,213	58,991	86,021	102,785		
Long Term Disability	8,526	7,002	6,937	4,414		
FSA/HSA	31,736	33,144	42,840	51,200		
TSA Classified ER Paid Health Insurance Option	15,979	13,673	17,485	12,450		
BENEFITS	**2,235,336**	**2,120,234**	**2,360,396**	**2,603,570**		**-**
Professional Instr. Services	-	19,150	-	-		
Travel - In District	177	421	500	500		
Other Licensed Subs	8,331	18,314	26,000	26,000		
Other Classified Subs	3,532	3,169	28,000	28,000		
PURCHASED SERVICES	**12,039**	**41,053**	**54,500**	**54,500**		**-**
Supplies and Materials	18,935	9,446	10,000	10,300		
Textbooks	594	-	-	-		
Periodicals	104	-	-	-		
Non-Consumables	1,996	-	-	-		
Software	40,479	52,885	-	-		
SUPPLIES	**62,109**	**62,331**	**10,000**	**10,300**		**-**
CAPITAL OUTLAY	**-**	**-**	**-**			**-**
OTHER OBJECTS	**-**	**-**	**-**			**-**
ERC / RESOURCE ROOMS	**5,706,601**	**5,445,046**	**5,989,894**	**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 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		
Classified	169,567	124,609	117,093	115,362		
Licensed Temporary	1,578	27	-	-		
Classified Temporary	284	2,907	22,000	22,000		
Classified Overtime	2,855	1,063	-	-		
Extra Duty Compensation	14,539	1,611	12,000	11,982		
Insurance Opt Out	8,575	325	7,438	7,438		
Staff Appreciation Stipend		17,625	-	-		
SALARIES & WAGES	**671,807**	**365,671**	**400,576**	**402,121**		**-**
PERS	223,600	100,956	104,613	130,741		
Social Security	40,664	21,653	24,836	24,312		
Medicare	9,510	5,064	5,390	5,686		
Workers Compensation	5,132	1,427	1,894	1,812		
Unemployment	671	366	410	392		
Health Insurance	124,069	143,065	124,801	105,709		
Life Insurance	167	114	83	152		
TSA Exec ER Paid	5,731	4,218	2,080	7,275		
Long Term Disability	505	415	834	5,588		
FSA/HSA	2,400	3,920	1,800	1,200		
TSA Classified ER Paid Health Insurance Option	789	1,293	2,400	3,640		
BENEFITS	**413,241**	**282,491**	**269,141**	**286,506**		**-**
Professional Growth	-	-	500	500		
Prof/Tech Svcs-Instr'l	-	482	-	-		
Travel - In District	27	123	100	100		
Training-In District	-	250	-	-		
Professional Services	126,324	181,506	200,000	200,000		
Other Licensed Subs	238	492	-	-		
Other Classified Subs		693				
PURCHASED SERVICES	**126,588**	**183,545**	**200,600**	**200,600**		**-**
Supplies and Materials	402	3,251	5,000	5,150		
SUPPLIES	**402**	**3,251**	**5,000**	**5,150**		**-**
EARLY INTERVENTION	**1,212,039**	**834,958**	**875,317**	**894,377**		**-**



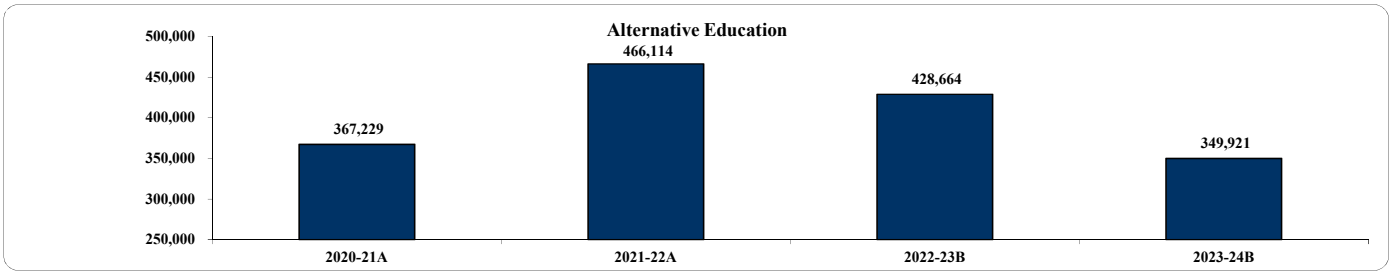
Functions 1260, Early Intervention Childhood, provides evaluation services for approximately 500 MSD early childhood students younger than five years old. This function has been contracted solely with the Douglas ESD for evaluations in the past, but some staffing was moved in house in FY18-19. Function 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		
Classified	26,682	27,412	28,097	30,124		
Administrator Salaries	-	15,942	15,062	16,888		
Classified Substitutes	-	-	-	-		
Licensed Temporary	21,708	13,688	20,986	20,986		
Classified Temporary	141	-	415	415		
Classified Overtime	2,035	291	338	338		
Staff Appreciation Stipend		5,500	-	-		
SALARIES & WAGES	**207,520**	**273,063**	**285,387**	**221,385**		**-**
PERS	70,115	85,907	71,476	61,574		
Social Security	12,401	16,145	14,938	13,850		
Medicare	2,900	3,776	3,537	3,239		
Workers Compensation	862	938	1,335	1,032		
Unemployment	207	301	289	223		
Health Insurance	51,140	58,850	41,364	36,696		
Life Insurance	50	59	28	239		
TSA Exec ER Paid	1,298	2,895	1,125	3,284		
Long Term Disability	772	634	584	219		
FSA/HSA	1,600	-	-	-		
TSA Classified ER Paid Health Insurance Option	600	615	600	-		
BENEFITS	**141,946**	**170,120**	**135,277**	**120,356**		**-**
Other Licensed Subs	12,697	6,268	2,000	2,000		
Other Classified Subs	2,138	1,721	-	-		
PURCHASED SERVICES	**14,836**	**7,989**	**2,000**	**2,000**		**-**
Supplies and Materials	2,914	4,099	6,000	6,180		
Non-Consumables	-	10,740	-	-		
SUPPLIES	**2,914**	**14,839**	**6,000**	**6,180**		**-**
CAPITAL OUTLAY	**-**	**-**	**-**			**-**
Dues/Fees/Memberships	14	102	-	-		
OTHER OBJECTS	**14**	**102**	**-**	**-**		**-**
ALTERNATIVE EDUCATION	**367,229**	**466,114**	**428,664**	**349,921**		**-**



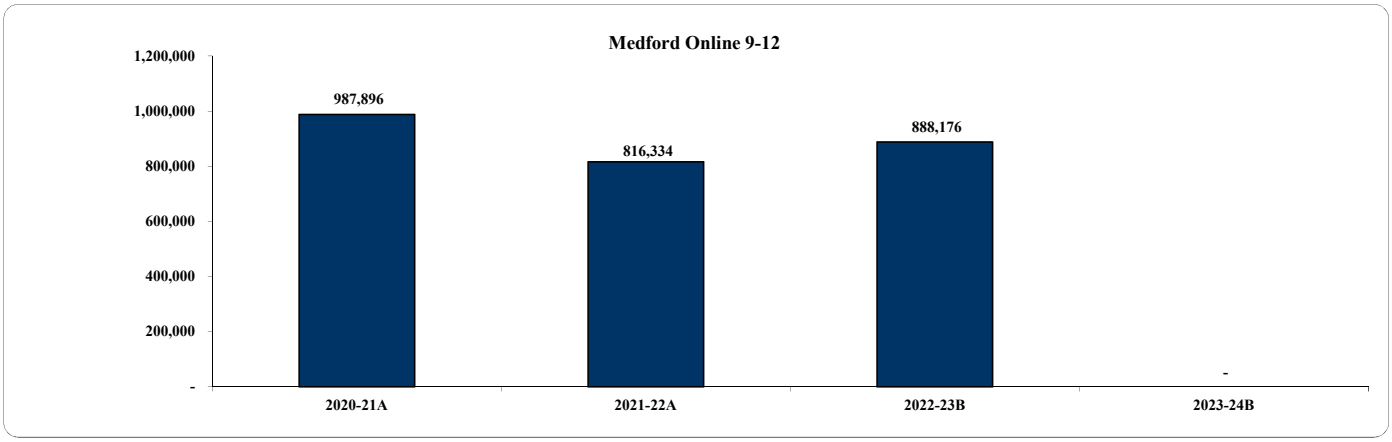
Alternative Education is the title given to programs outside of our traditional schools. The FY23-24 Budget of $0.349M is slightly lower than the FY22-23 budget. This is due to the transfer of 1.5 FTE from this function to Special Revenue Fund Title funds, (function 1272, p. 110).

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. Here their education is continued until their release back to their neighborhood school. All of these programs are housed under the Medford Opportunity School (MOS).

General Fund Detail Budget - 1285 Medford Online 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**	**-**		**-**

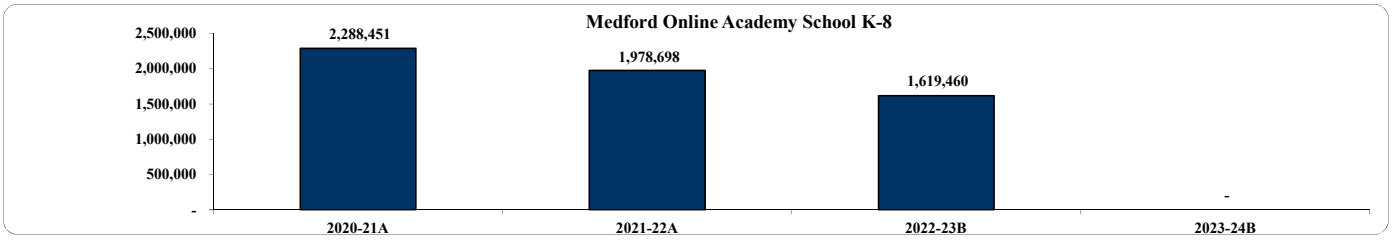


In FY23-24 Online Program will be consolidated with Innovation Academy, which will be housed under function 1131, High School (see FTE details on pp. 19-23).

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**	**-**		**-**

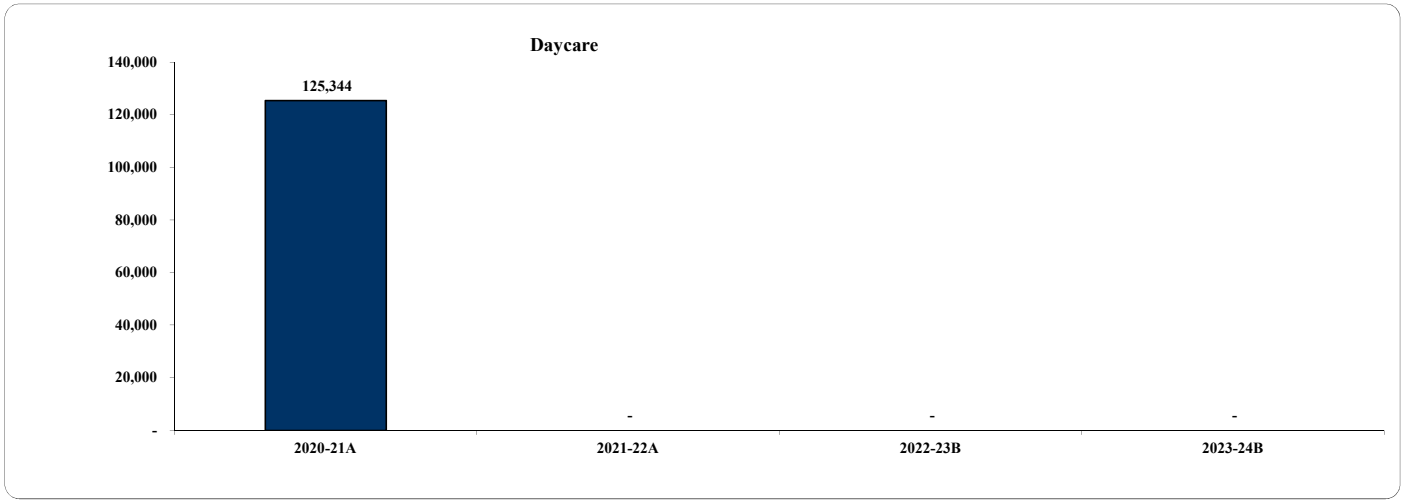


In FY23-24 the Medford Online Academy will be consolidated with Innovation Learning, with FTE and expenses moving to function 1111, Elementary, and 1121, Middle School (see p. 20 for FTE transfer detail).

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

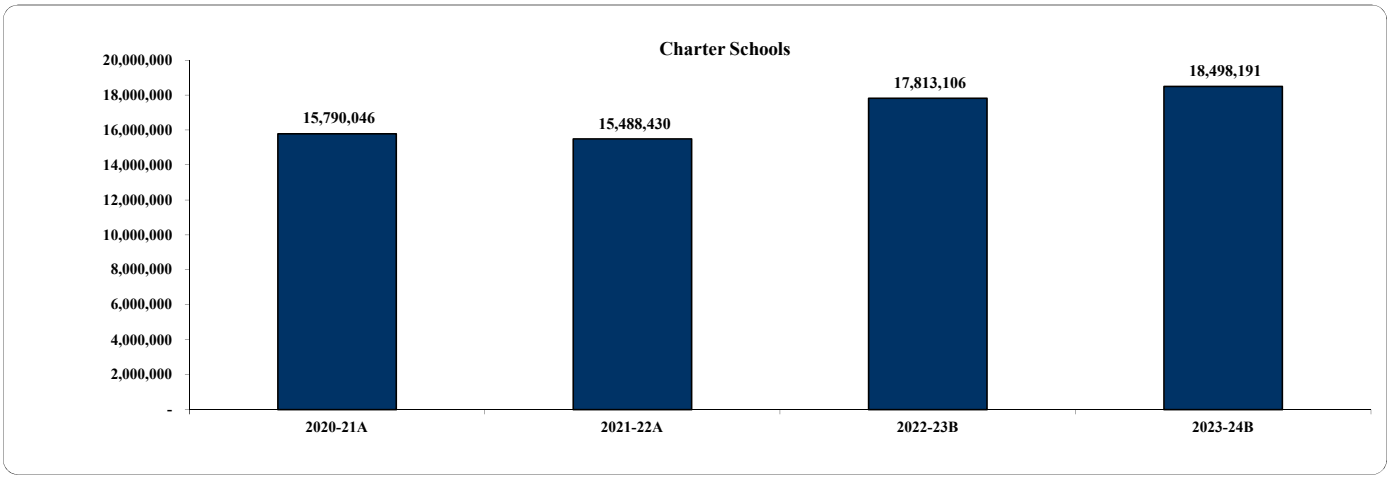
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
SALARIES & WAGES	-					-
BENEFITS	-					-
Professional Services	125,344	-	-			
PURCHASED SERVICES	**125,344**	-	-			-
SUPPLIES	-					
CAPITAL OUTLAY	-					-
OTHER OBJECTS	-					-
DAYCARE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



These funds were for a one-time day care 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		
PURCHASED SERVICES	**15,790,046**	**15,488,430**	**17,813,106**	**18,498,191**		-
SUPPLIES	-	-	-			-
CAPITAL OUTLAY	-	-	-			-
OTHER OBJECTS	-	-	-			-
CHARTER SCHOOLS	**15,790,046**	**15,488,430**	**17,813,106**	**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

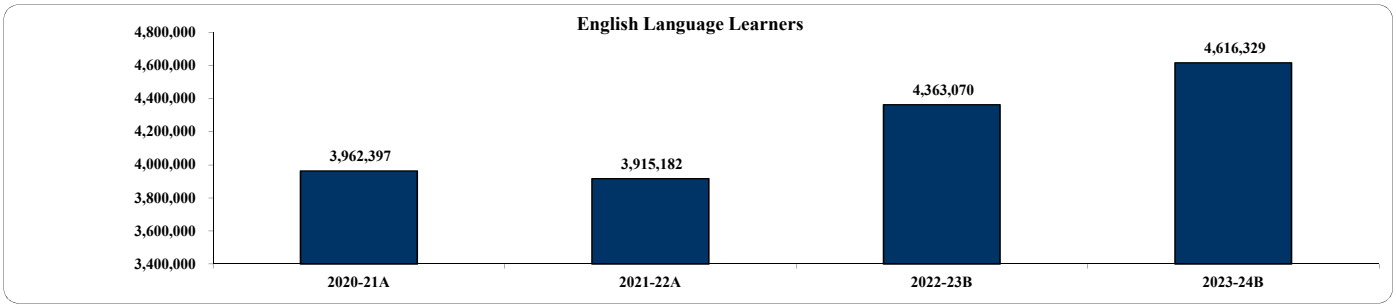


General Fund Detail Budget - 1291 English Language Learners

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

General Fund Detail Budget - 1291 English Language Learners

1291 English Language Learners Continued

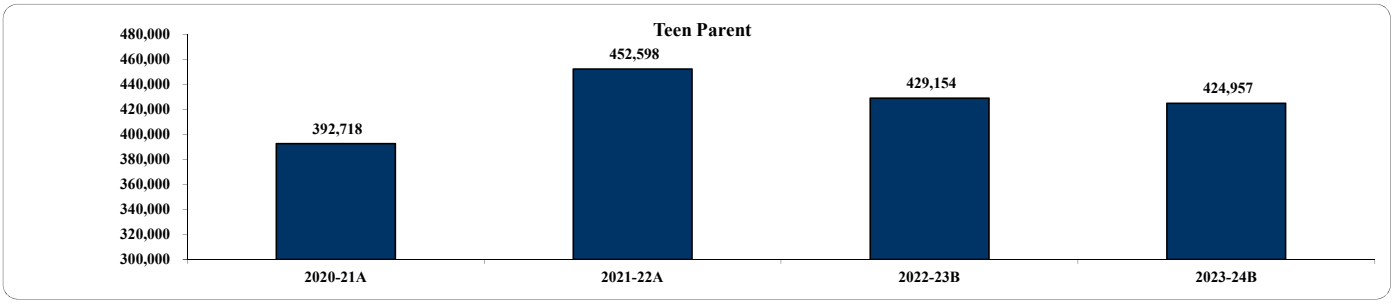


Across all funds, the FTE for FY23-24 is 47.35, up 2.0 FTE from the prior year. In summary, the District's English as a Second Language (ESL) program represents FTE across all funds. English for Speakers of Other Languages (ESOL) endorsed teachers (23.69 FTE) are assigned to all elementary, middle, and 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		
Classified	206,621	234,441	236,023	192,820		
Licensed Temporary	127	29	-	-		
Classified Overtime	4,340	3,087	4,400	4,400		
Insurance Opt Out	418	1,513	200	200		
Staff Appreciation Stipend		9,875	-	-		
SALARIES & WAGES	**224,908**	**262,730**	**254,641**	**211,390**		**-**
PERS	62,382	66,877	68,942	63,986		
Social Security	13,606	15,854	15,881	13,199		
Medicare	3,182	3,708	3,714	3,087		
Workers Compensation	1,059	1,008	1,315	984		
Unemployment	225	277	285	213		
Health Insurance	74,671	82,032	68,373	112,907		
Life Insurance	79	64	97	124		
TSA Exec ER Paid	5,347	6,583	6,165	7,800		
Long Term Disability	689	566	542	253		
FSA/HSA	1,302	2,302	2,800	2,800		
TSA Classified ER Paid Health Insurance Option	3,458	3,852	3,900	5,684		
BENEFITS	**166,000**	**183,122**	**172,013**	**211,037**		**-**
Other Licensed Subs	82	-	-	-		
Other Classified Subs	340	152	1,500	1,500		
PURCHASED SERVICES	**422**	**152**	**1,500**	**1,500**		**-**
Supplies and Materials	379	6,593	1,000	1,030		
Non-Consumables	999	-	-	-		
SUPPLIES	**1,377**	**6,593**	**1,000**	**1,030**		**-**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**		**-**
Dues/Fees/Memberships	10	-	-	-		
OTHER OBJECTS	**10**	**-**	**-**	**-**		**-**
TEEN PARENT	**392,718**	**452,598**	**429,154**	**424,957**		**-**



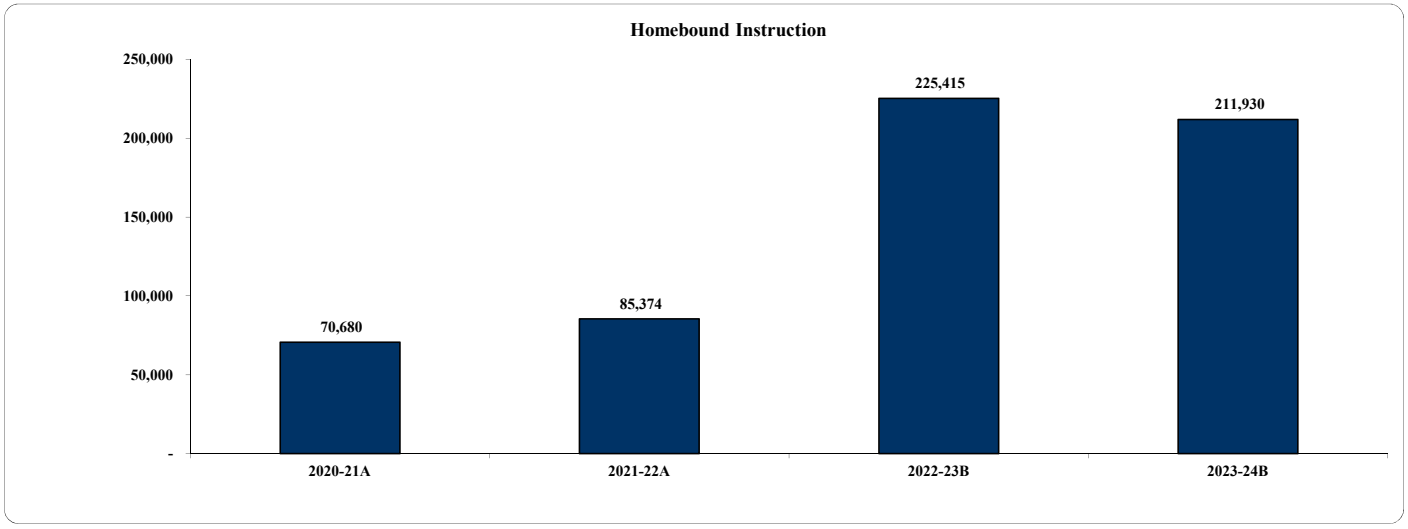
The Pregnant and Parenting Teen (PPT) program is located at the North Medford High School Child Development Center (CDC). The PPT program serves students from school Districts across Southern Oregon and helps achieve multiple objectives including 1) helping pregnant students graduate from high school or obtain a GED, 2) helping students to pursue a high school pathway and take college articulated coursework, 3) providing childcare services both for students with children and the community at large, 4) teaching healthy life styles and parenting skills, and 5) educating high school students on child development. 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 NMHS 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, 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

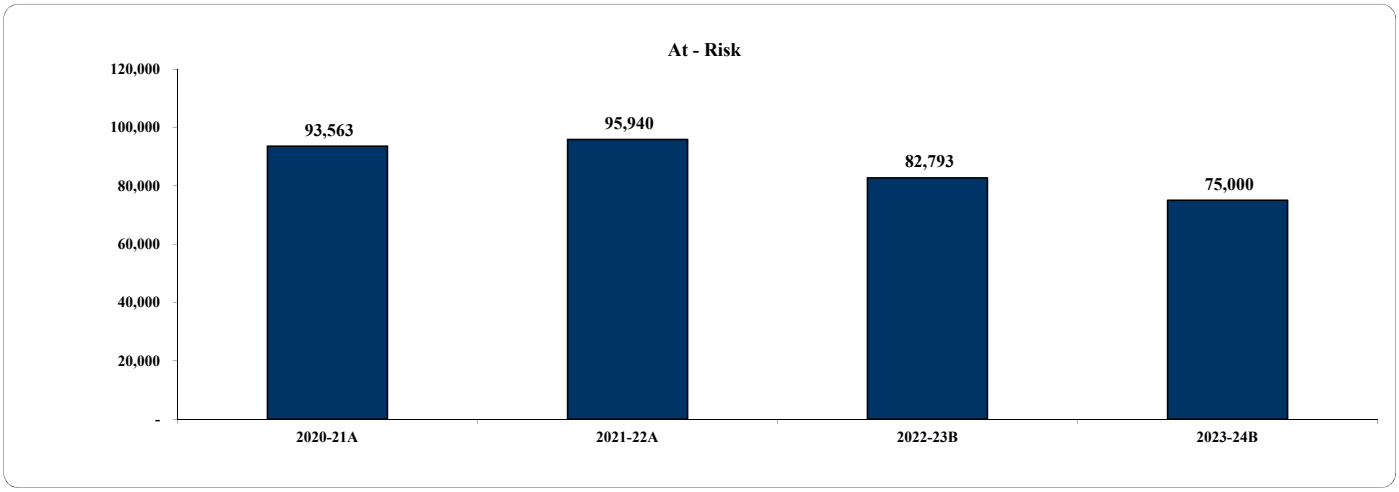
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Classified	-	-	-	4,160		
Classified Overtime	441	2,008	-	-		
Extra Duty Compensation	-	-	-	1,470		
Home Instruction	56,662	66,645	155,325	147,451		
Staff Appreciation Stipend		1,698				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

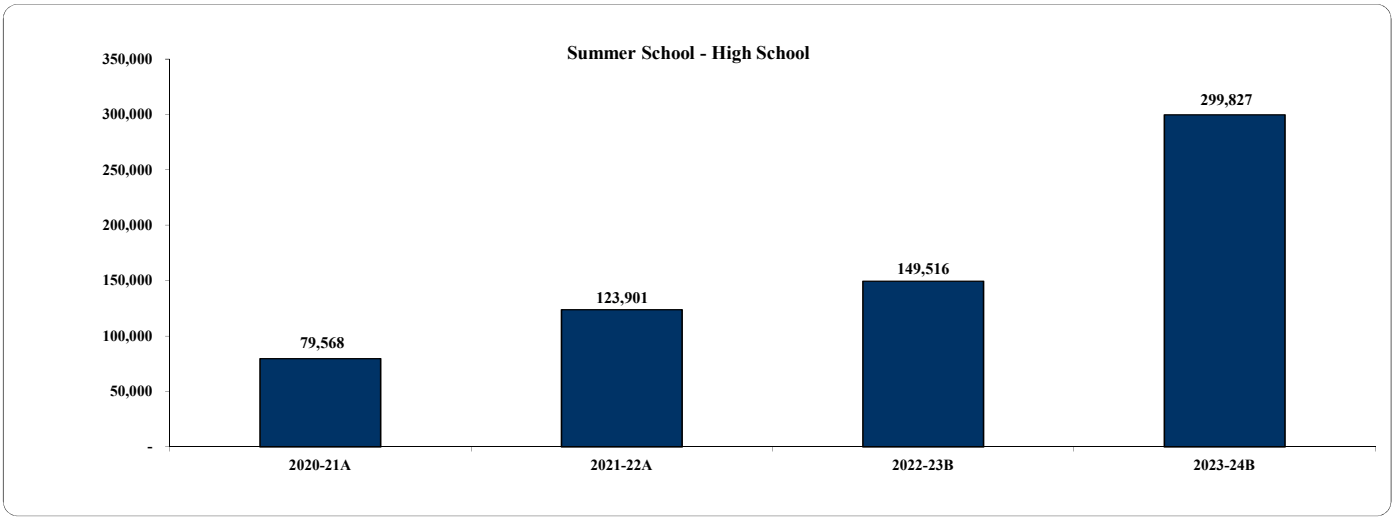
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Classified	9,674	9,973	-	-		
Licensed Temporary	-	-	6,465	-		
Staff Appreciation Stipend		1,250				
SALARIES & WAGES	**9,674**	**11,292**	**6,465**	**-**		**-**
PERS	2,705	2,839	797	-		
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		
PURCHASED SERVICES	**75,000**	**75,000**	**75,000**	**75,000**		**-**
SUPPLIES	**-**	**-**	**-**			**-**
CAPITAL OUTLAY	**-**	**-**	**-**			**-**
AT-RISK	**93,563**	**95,940**	**82,793**	**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		
Classified Temporary	6,975	-	54,901	134,901		
Classified Overtime	266	4,328	-	-		
Insurance Opt Out	-	-	93	93		
SALARIES & WAGES	**55,541**	**118,842**	**123,865**	**244,365**		**-**
PERS	18,403	74	15,279	35,189		
Social Security	3,443	3,603	7,680	15,151		
Medicare	805	843	1,796	3,543		
Workers Compensation	318	402	572	1,129		
Unemployment	56	58	124	244		
BENEFITS	**23,027**	**4,979**	**25,451**	**55,256**		**-**
Pupil Transportation OTHTS	1,000	-	-	-		
Travel - In District	-	80	-	-		
PURCHASED SERVICES	**1,000**	**80**	**-**	**-**		**-**
Supplies and Materials	-	-	200	206		
SUPPLIES	**-**	**-**	**200**	**206**		**-**
SUMMER SCHOOL-HIGH SCHOOL	**79,568**	**123,901**	**149,516**	**299,827**		**-**



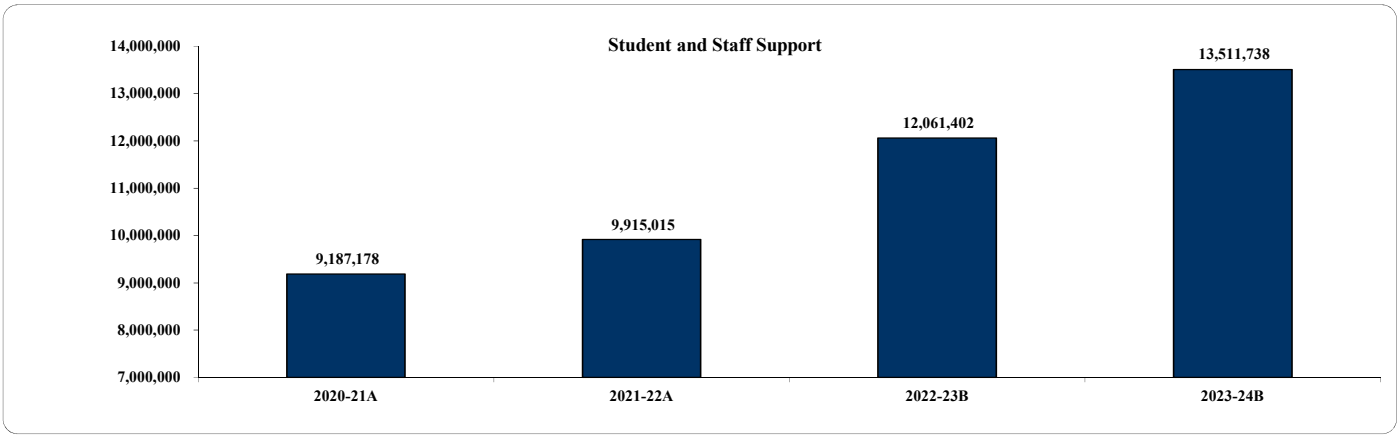
The budget for summer school for FY23-24 is up $0.15M due primarily to the reduction of a state summer school grant being covered by the General Fund. The summer school program provides critical additional support for students who are credit deficient, in need of additional support, or to complete graduation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

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

General Fund Expenditures - Student and Staff Support Functions

DIRECT INSTRUCTION SUPPORT	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		
School Resource Officers	220,000	220,000	220,000	930,000		
Office of the Dean	581,669	316,583	348,153	412,661		
Counseling	1,085,183	1,746,858	2,068,243	2,051,998		
Nursing	764,532	794,413	991,277	1,113,362		
Psychological Services	902,972	891,172	1,727,008	1,332,587		
Speech & Audiology	2,461,503	2,701,742	2,634,727	2,518,815		
Occupational Therapy	27,032	27,860	25,078	3,545		
General Student Support	240,620	310,265	304,808	233,374		
Student Wellness	214,119	234,379	326,302	305,628		
DIRECT INSTRUCTION SUPPORT	**6,627,718**	**7,405,000**	**8,966,747**	**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		
Instructional Development	56,708	63,269	67,525	67,525		
Curriculum Development	355,543	432,969	667,708	626,683		
Instructional Media Services	182,798	136,973	127,100	126,700		
School Libraries	1,648,568	1,583,395	1,783,486	1,817,598		
Audiovisual Services	5,849	4,888	10,384	10,695		
Instructional Staff Development	188,208	140,875	255,041	1,489,305		
DIRECT STAFF SUPPORT	**2,559,461**	**2,510,015**	**3,094,655**	**4,317,192**		**-**
TOTAL DIRECT INSTRUCTION SUPPORT	**9,187,178**	**9,915,015**	**12,061,402**	**13,511,738**		**-**

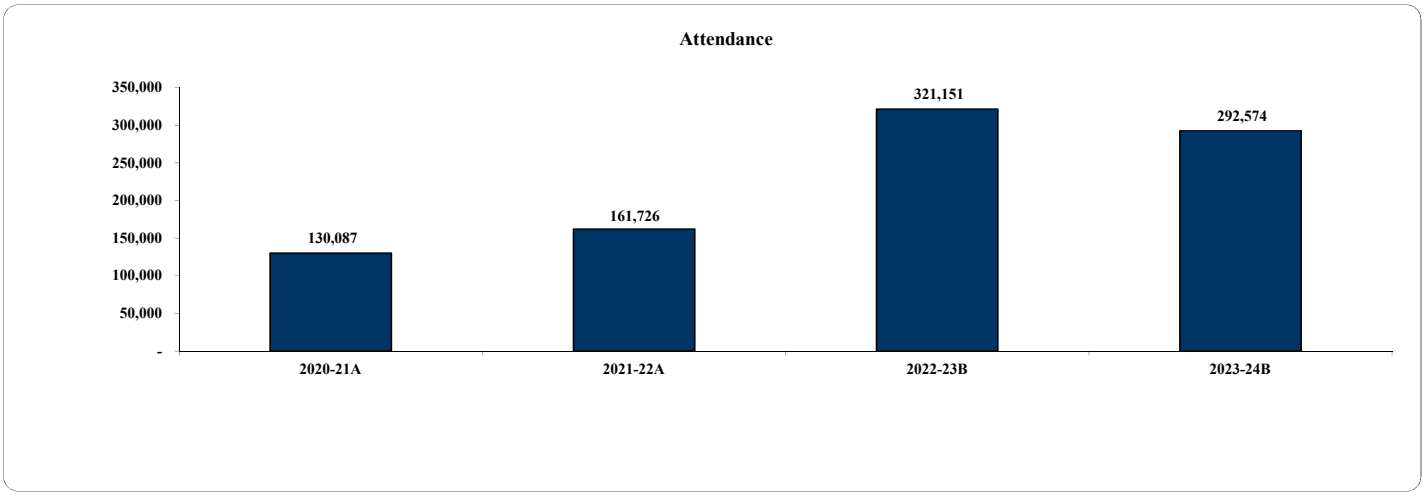


Spending for the Student and Staff Support functions are budgeted at $13.5M for the FY23-24 Budget, up $1.45M (12.02%) from the FY22-23 Budget. Across all funding sources, staffing across all funds for the FY23-24 Budget is 109.62 FTE, which is 2.0 FTE higher than the prior year. The increase in FTE 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.

General Fund Detail Budget - 2112 Attendance

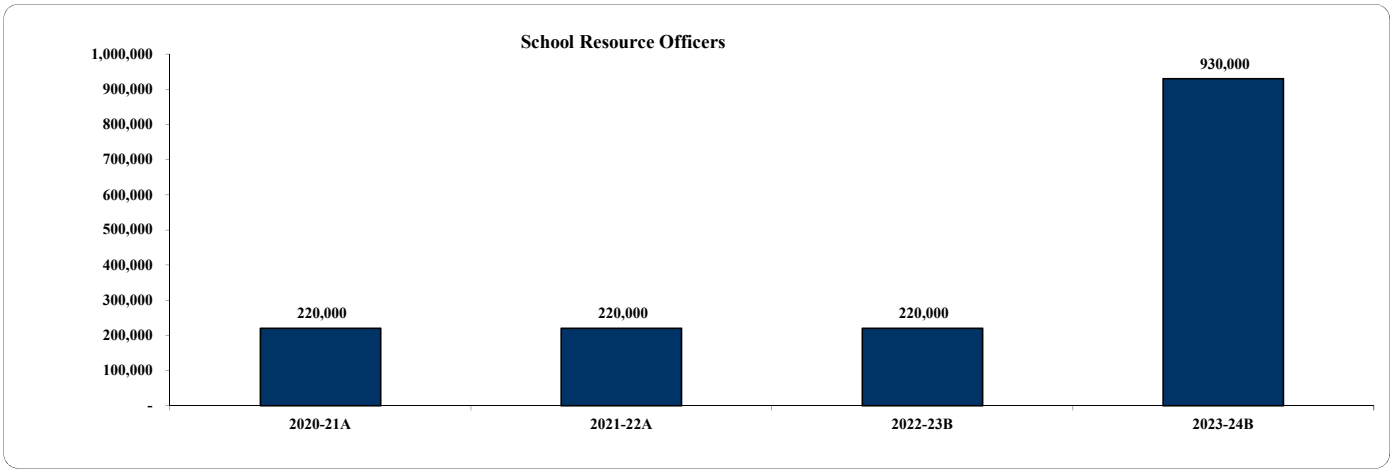
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Licensed	3,853	-	-	-		
Classified	54,642	78,747	169,807	129,162		
Classified Temporary	-	-	14,049	14,049		
Classified Overtime	303	330	500	500		
Insurance Opt Out	288	2,413	4,479	4,479		
Staff Appreciation Stipend		3,500	-	-		
SALARIES & WAGES	**59,086**	**84,990**	**188,835**	**148,190**		**-**
PERS	14,794	19,218	45,092	40,993		
Social Security	3,648	5,185	11,708	9,188		
Medicare	853	1,213	2,738	2,149		
Workers Compensation	259	335	722	685		
Unemployment	59	85	156	148		
Health Insurance	9,243	9,862	28,540	47,282		
Life Insurance	21	29	55	55		
TSA Exec ER Paid	1,209	2,200	2,275	2,431		
Long Term Disability	155	127	280	222		
FSA/HSA	1,200	-	-	-		
TSA Classified ER Paid Health Insurance Option	250	-	750	1,231		
BENEFITS	**31,691**	**38,253**	**92,316**	**104,385**		**-**
Travel - In District	1,209	384	-	-		
Professional Services	38,100	38,100	40,000	40,000		
PURCHASED SERVICES	**39,309**	**38,484**	**40,000**	**40,000**		**-**
SUPPLIES	**-**	**-**	**-**	**-**		**-**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**		**-**
OTHER OBJECTS	**-**	**-**	**-**	**-**		**-**
ATTENDANCE	**130,087**	**161,726**	**321,151**	**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		
PURCHASED SERVICES	**220,000**	**220,000**	**220,000**	**930,000**		-
SUPPLIES	-	-	-	-		-
CAPITAL OUTLAY	-	-	-	-		-
OTHER OBJECTS	-	-	-	-		-
COMMUNITY SERVICE OFFICERS	**220,000**	**220,000**	**220,000**	**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.

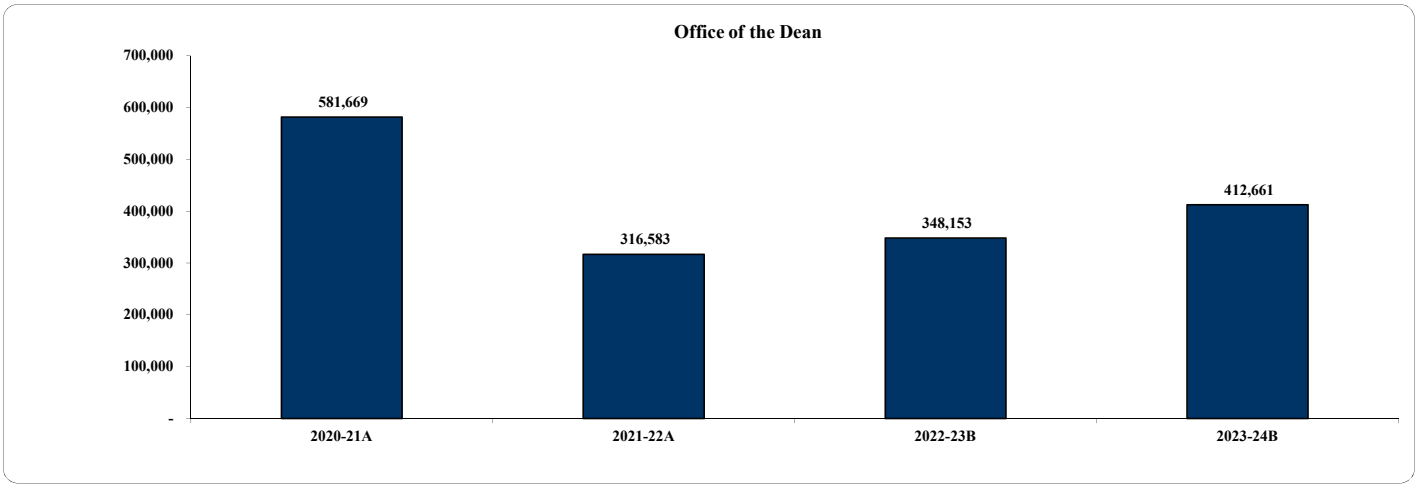
Safety and security are shared values in our district and are always our top priorities. There will be a new partnership with Medford Police that will begin in the spring of 2023. The MSD School Marshal Program will provide dedicated security in our elementary schools and complement our school resource officers, 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.
• We will phase them in until we have 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		
Licensed Temporary	1,289	431	109	109		
Extra Duty Compensation	44,940	11,166	23,124	22,158		
Insurance Opt Out	1,400	-	2,200	2,200		
Staff Appreciation Stipend		2,000	-	-		
SALARIES & WAGES	**359,181**	**192,016**	**191,299**	**259,286**		**-**
PERS	125,164	59,118	78,141	75,559		
Social Security	21,508	11,388	11,861	16,076		
Medicare	5,030	2,663	2,774	3,760		
Workers Compensation	1,417	654	884	1,198		
Unemployment	359	223	191	259		
Health Insurance	63,967	45,351	58,184	52,016		
Life Insurance	55	28	55	97		
TSA Exec ER Paid	1,199	1,900	3,200	2,625		
Long Term Disability	988	812	365	187		
FSA/HSA	2,800	1,200	1,200	1,000		
TSA Classified ER Paid Health Insurance Option	-	-	-	600		
BENEFITS	**222,488**	**123,338**	**156,854**	**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**		**-**

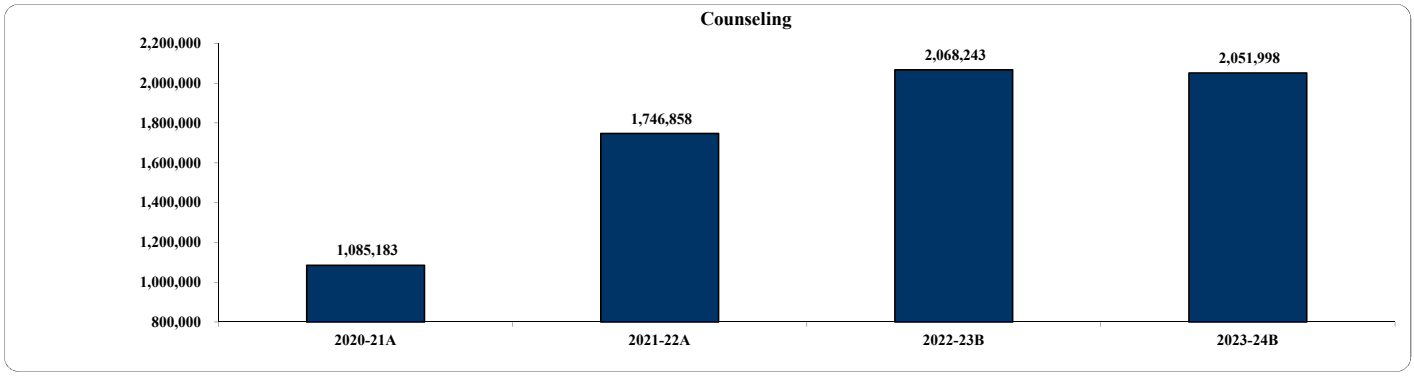


The budget for Office of the Dean is $0.4M. The total FTE in this function is 3.0, an increase of 1.0 FTE dean at the Oakdale Middle School.

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

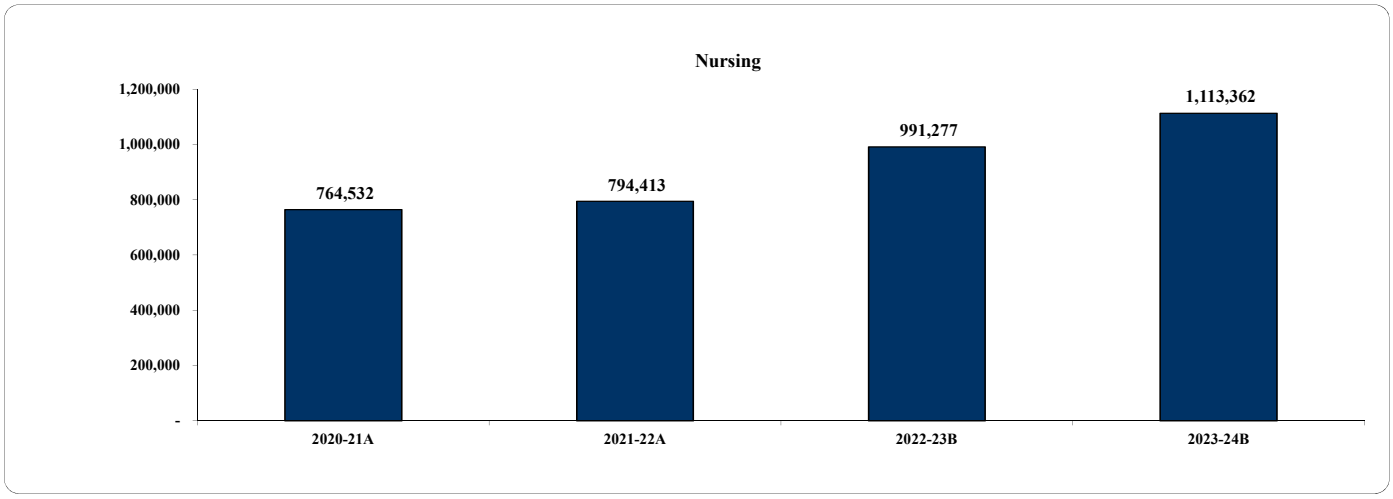
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Licensed	552,028	1,010,655	1,182,291	1,195,871		
Classified	37,030	41,440	42,831	-		
Licensed Temporary	11,695	1,813	-	-		
Classified Temporary	3,771	146	-	-		
Classified Overtime	-	735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

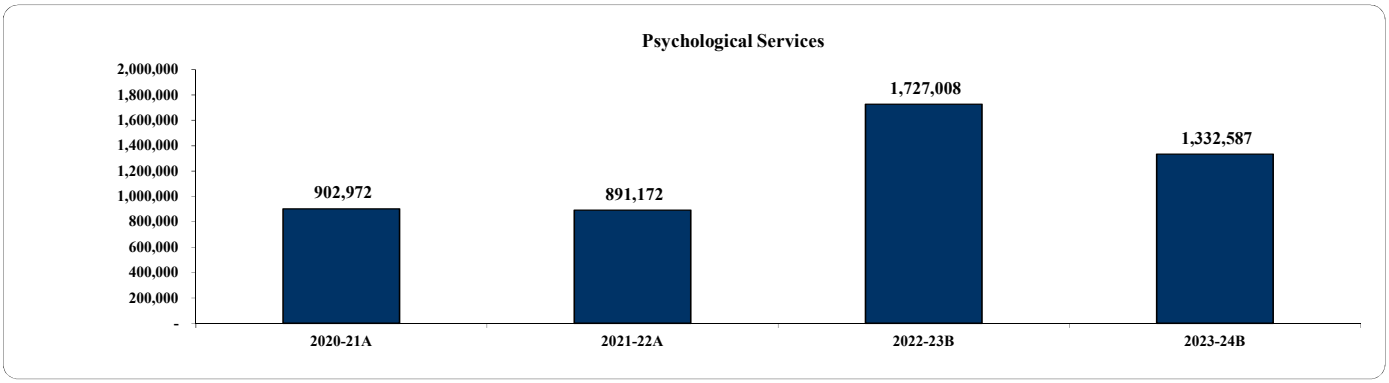
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Licensed	353,305	385,527	594,087	607,745		
Classified	92,541	117,991	28,421	41,930		
Licensed Temporary	1,052	27	-	-		
Classified Temporary	-	146	-	-		
Classified Overtime	241	383	-	-		
Extra Duty Compensation	27,973	3,327	-	-		
Insurance Opt Out	2,400	2,390	2,400	2,400		
Staff Appreciation Stipend		7,500	-	-		
SALARIES & WAGES	**477,513**	**517,292**	**624,908**	**652,075**		**-**
PERS	156,418	127,300	192,684	192,070		
Social Security	29,496	31,659	38,744	40,429		
Medicare	6,898	7,404	9,061	9,455		
Workers Compensation	1,967	1,753	3,031	3,013		
Unemployment	481	598	656	652		
Health Insurance	77,417	90,298	95,135	184,727		
Life Insurance	108	100	245	262		
TSA Exec ER Paid	2,800	2,793	3,675	3,835		
Long Term Disability	1,434	1,178	537	941		
FSA/HSA	2,400	3,400	5,900	8,000		
TSA Classified ER Paid Health Insurance Option	1,198	671	1,800	2,200		
BENEFITS	**280,616**	**267,154**	**351,469**	**445,584**		**-**
Professional Instr. Services	225	81	500	500		
Travel - In District	35	3,401	3,300	3,300		
Travel - Out of District	-	475	-	-		
PURCHASED SERVICES	**260**	**3,957**	**3,800**	**3,800**		**-**
Supplies and Materials	5,864	5,452	10,100	10,903		
SUPPLIES	**5,864**	**5,452**	**10,100**	**10,903**		**-**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**		**-**
Dues/Fees/Memberships	279	558	1,000	1,000		
OTHER OBJECTS	**279**	**558**	**1,000**	**1,000**		**-**
NURSING	**764,532**	**794,413**	**991,277**	**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		
Classified	30,664	55,549	38,212	87,031		
Licensed Temporary	5,695	1,299	636	636		
Classified Temporary	10,958	4,809	1,000	1,000		
Classified Overtime	-	450	-	-		
Extra Duty Compensation	47,079	4,748	35,317	15,233		
Insurance Opt Out	2,400	1,990	4,754	4,754		
Staff Appreciation Stipend		7,000	-	-		
SALARIES & WAGES	**504,559**	**445,572**	**873,121**	**812,975**		**-**
PERS	181,322	127,028	251,292	238,601		
Social Security	30,686	27,160	54,443	50,404		
Medicare	7,177	6,352	12,733	11,788		
Workers Compensation	2,010	1,713	2,247	3,756		
Unemployment	505	446	486	813		
Health Insurance	140,012	76,327	121,405	172,180		
Life Insurance	150	78	304	331		
TSA Exec ER Paid	3,634	4,022	4,000	7,320		
Long Term Disability	4,113	3,378	276	918		
FSA/HSA	4,600	3,378	5,200	5,800		
TSA Classified ER Paid Health Insurance Option	600	85	-	1,200		
BENEFITS	**374,809**	**249,966**	**452,388**	**493,112**		**-**
Professional Growth	-	-	-	1,500		
Professional Instr. Services	398	-	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**		**-**
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**		**-**



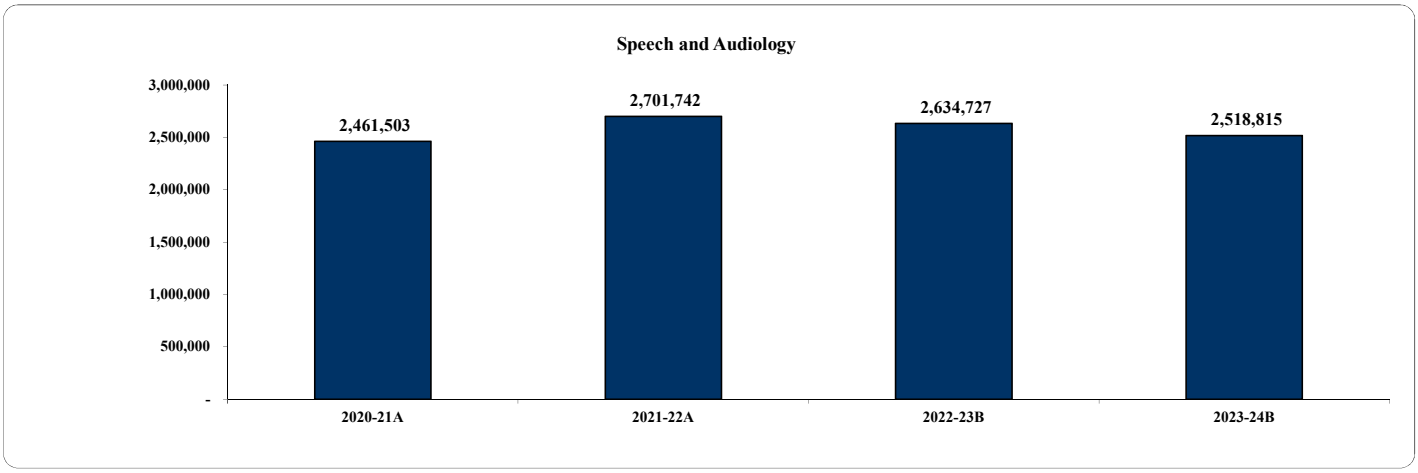
Function 2140 includes evaluation of students to identify a disability and the need for Special Education across the District. Responsibilities include activities related to testing, interpreting results, and consulting with school teams to provide interventions and strategies. This function also includes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

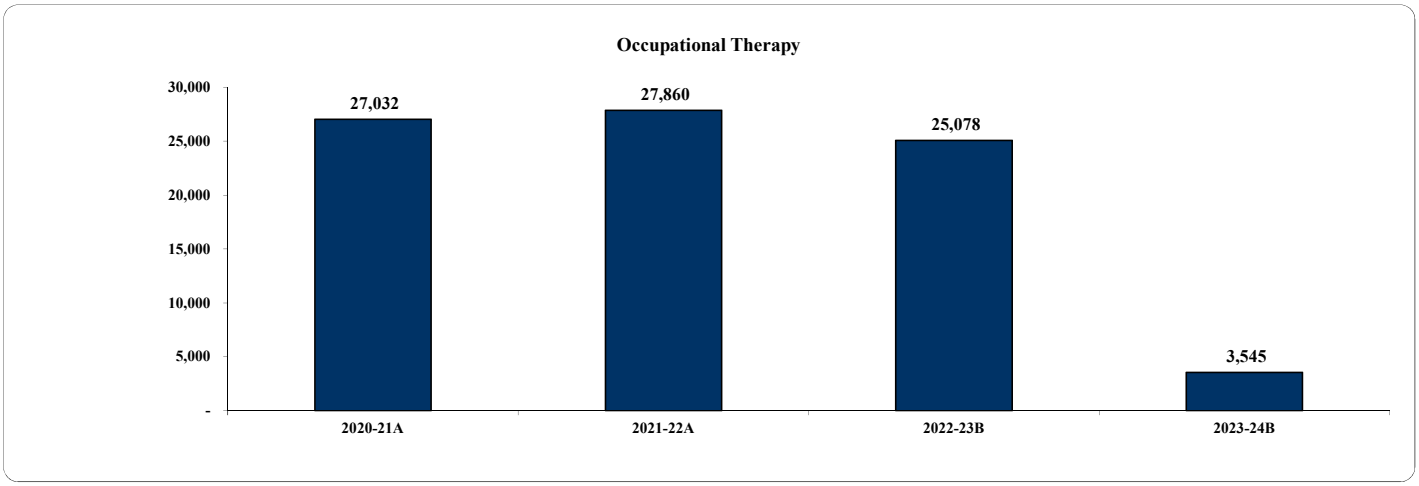
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Licensed	665,168	649,468	632,028	613,940		
Classified	395,999	374,286	320,539	332,753		
Licensed Temporary	2,630	431	472	472		
Classified Temporary	474	2,100	-	-		
Classified Overtime	611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



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

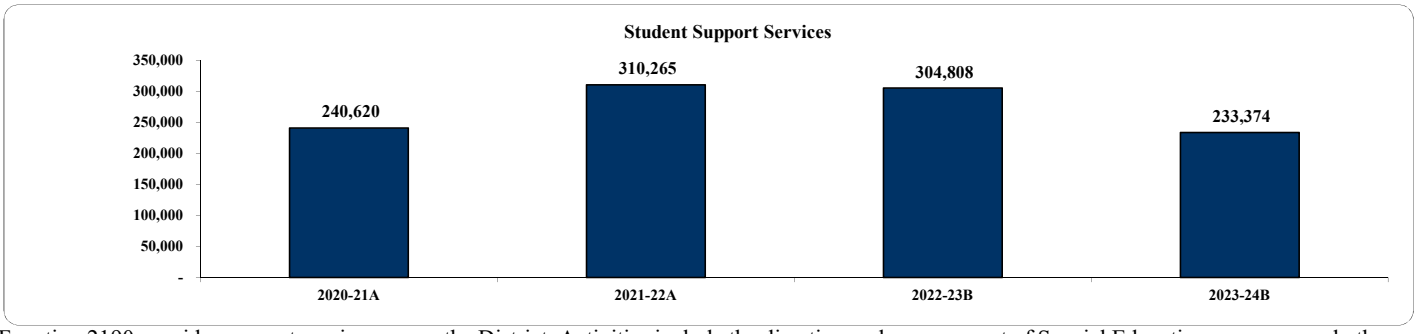
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Classified	14,665	12,559	15,000	-		
Classified Overtime	117	22	-	-		
Insurance Opt Out	1,233	936	1,309	-		
Staff Appreciation Stipend		3,900	-	-		
SALARIES & WAGES	**16,015**	**17,417**	**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		
Travel - In District	305	717	1,000	1,000		
Training - In District	-	150	-	-		
PURCHASED SERVICES	**305**	**867**	**2,000**	**2,000**		**-**
Supplies and Materials	4,176	1,844	1,500	1,545		
Software	110	-	-	-		
SUPPLIES	**4,286**	**1,844**	**1,500**	**1,545**		**-**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**		**-**
OTHER OBJECTS	**-**	**-**	**-**	**-**		**-**
SPEECH AND AUDIOLOGY	**27,032**	**27,860**	**25,078**	**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

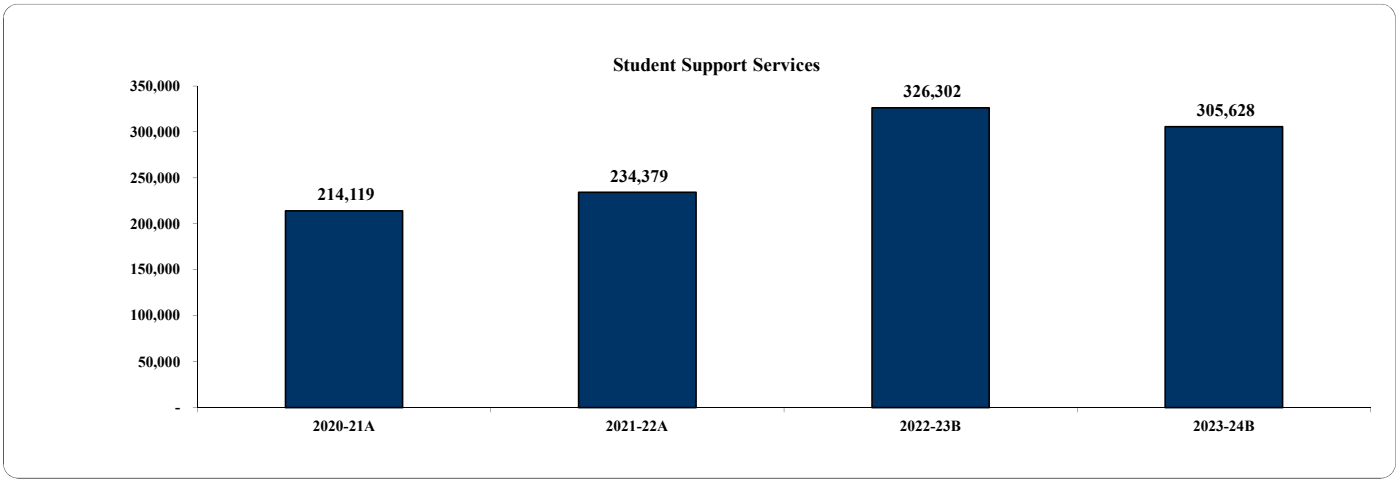
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Licensed	-	-	37,788	-		
Classified	34,233	-	-	-		
Administrators Salaries	109,864	126,594	135,431	133,094		
Licensed Temporary	-	1,040	36	36		
Classified Temporary	-	-	1,587	1,587		
Classified Overtime	1,397	-	-	-		
Extra Duty Compensation	-	-	1,801	521		
Insurance Opt Out	1,400	-	1,133	1,133		
Staff Appreciation Stipend		4,250	-	-		
SALARIES & WAGES	**146,893**	**131,884**	**177,777**	**136,371**		**-**
PERS	41,217	33,835	50,496	39,339		
Social Security	8,936	7,811	11,022	8,455		
Medicare	2,090	1,827	2,578	1,977		
Workers Compensation	750	490	1,123	630		
Unemployment	147	132	243	136		
Health Insurance	19,340	22,996	38,806	22,738		
Life Insurance	47	66	179	198		
TSA Exec ER Paid	600	5,672	6,800	7,600		
Long Term Disability	920	755	290	285		
FSA/HSA	-	-	-	-		
TSA Classified ER Paid Health Insurance Option	2,107	5	-	-		
BENEFITS	**76,154**	**73,588**	**111,536**	**81,358**		**-**
Professional Growth	-	399	8,000	8,300		
Professional Instr. Services	8,217	-	300	-		
Rental	240	1,485	570	570		
Pupil Transportation	70	-	-	-		
Pupil Transportation		38				
Travel - In District	32	467	500	500		
Travel - Out of District	1,439	7,764	-	-		
Training-In District	-	1,500	-	-		
Postage	-	11	25	25		
Legal	-	72,445	-	-		
PURCHASED SERVICES	**9,997**	**84,109**	**9,395**	**9,395**		**-**
Supplies and Materials	6,792	7,253	5,000	5,150		
Periodicals	-	100	200	200		
Non-Consumables	-	299	600	600		
Software	188	79	-	-		
SUPPLIES	**6,980**	**7,730**	**5,800**	**5,950**		**-**
Dues/Fees/Memberships	595	12,953	300	300		
OTHER OBJECTS	**595**	**12,953**	**300**	**300**		**-**
STUDENT SUPPORT SERVICES	**240,620**	**310,265**	**304,808**	**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 staff and admin attend are the COSA SpEd & Law Conferences, Transition Conferences to support students ages 18-21, SynergySE Conference and the Assistive Technology Training. The department is working to also attend a national level Inclusion Conference to support our districts movement in meaningful inclusion opportunities for all students. The 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

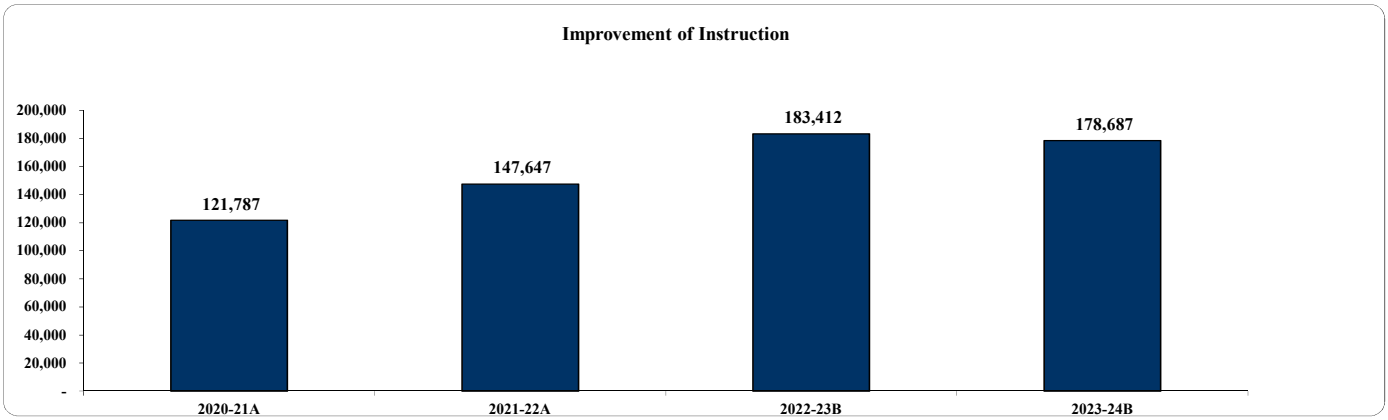
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Licensed	41,545	12,440	-	-		
Classified	19,454	44,674	46,826	46,412		
Administrators Salaries	57,442	59,134	62,669	60,888		
Licensed Temporary	2,367	-	-	-		
Classified Temporary	823	-	-	-		
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**		**-**
PERS	38,641	29,950	27,861	31,889		
Social Security	7,917	7,003	6,789	6,653		
Medicare	1,852	1,638	1,588	1,556		
Workers Compensation	546	423	506	496		
Unemployment	129	126	109	107		
Health Insurance	7,744	19,299	53,281	30,457		
Life Insurance	33	46	97	211		
TSA Exec ER Paid	1,207	600	2,840	1,825		
Long Term Disability	-	-	136	236		
FSA/HSA	600	-	-	-		
TSA Classified ER Paid Health Insurance Option	1,092	948	600	1,600		
BENEFITS	**59,761**	**60,032**	**93,806**	**75,029**		**-**
Professional Growth	-	-	10,000	-		
Professional Instr. Services	900	22,440	90,000	100,000		
Rental	120	940	1,000	1,000		
Travel - In District	2,999	1,438	2,000	2,000		
Travel - Out of District	-	8,486	8,000	8,000		
Advertising	167	-	-	-		
PURCHASED SERVICES	**4,186**	**33,304**	**111,000**	**111,000**		**-**
Supplies and Materials	11,703	21,436	10,000	10,300		
Hardware Under $5000	8,750	-	-	-		
SUPPLIES	**20,453**	**21,436**	**10,000**	**10,300**		**-**
CAPITAL OUTLAY	**-**	**-**	**-**			**-**
Dues/Fees/Memberships	774	1,896	2,000	2,000		
OTHER OBJECTS	**774**	**1,896**	**2,000**	**2,000**		**-**
STUDENT SUPPORT SERVICES	**214,119**	**234,379**	**326,302**	**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 is recognized 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		
Administrators Salaries	55,943	73,688	77,145	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**		**-**
PERS	23,334	24,949	27,080	33,558		
Social Security	5,068	6,109	6,542	7,082		
Medicare	1,185	1,429	1,530	1,656		
Workers Compensation	408	375	488	528		
Unemployment	83	102	106	114		
Health Insurance	5,911	11,437	34,800	16,112		
Life Insurance	17	40	28	211		
TSA Exec ER Paid	300	309	3,950	700		
Long Term Disability	64	52	228	6		
FSA/HSA	300	-	-	-		
TSA Classified ER Paid Health Insurance Option	1,499	901	300	1,600		
BENEFITS	**38,169**	**45,703**	**75,051**	**61,567**		**-**
Professional Services	-	200	200	200		
Other Licensed Subs	-	-	-	-		
PURCHASED SERVICES	**-**	**200**	**200**	**200**		**-**
Supplies and Materials	159	704	2,000	2,060		
Non-Consumables	-	21	40	40		
SUPPLIES	**159**	**725**	**2,040**	**2,100**		**-**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**		**-**
Dues/Fees/Memberships	595	595	600	600		
OTHER OBJECTS	**595**	**595**	**600**	**600**		**-**
IMPROV. OF INSTRUCTION	**121,787**	**147,647**	**183,412**	**178,687**		**-**

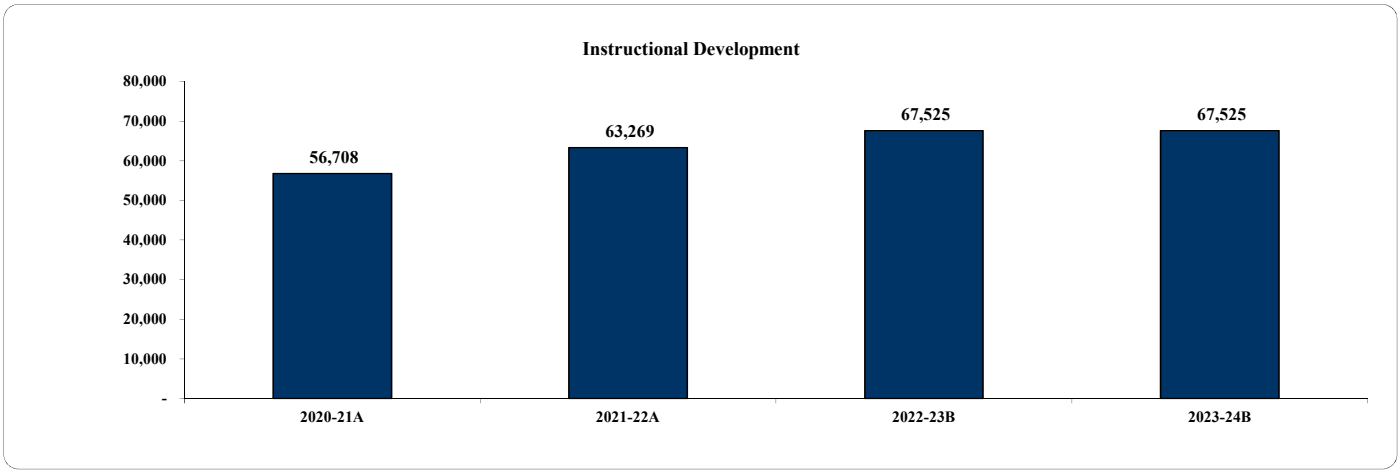


Function 2211 is for activities associated with directing and managing the instructional staff in planning, developing, and evaluating the process providing learning experiences for students. Staffing in the General Fund for the Improvement of Instruction function is flat to current levels. The budget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

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

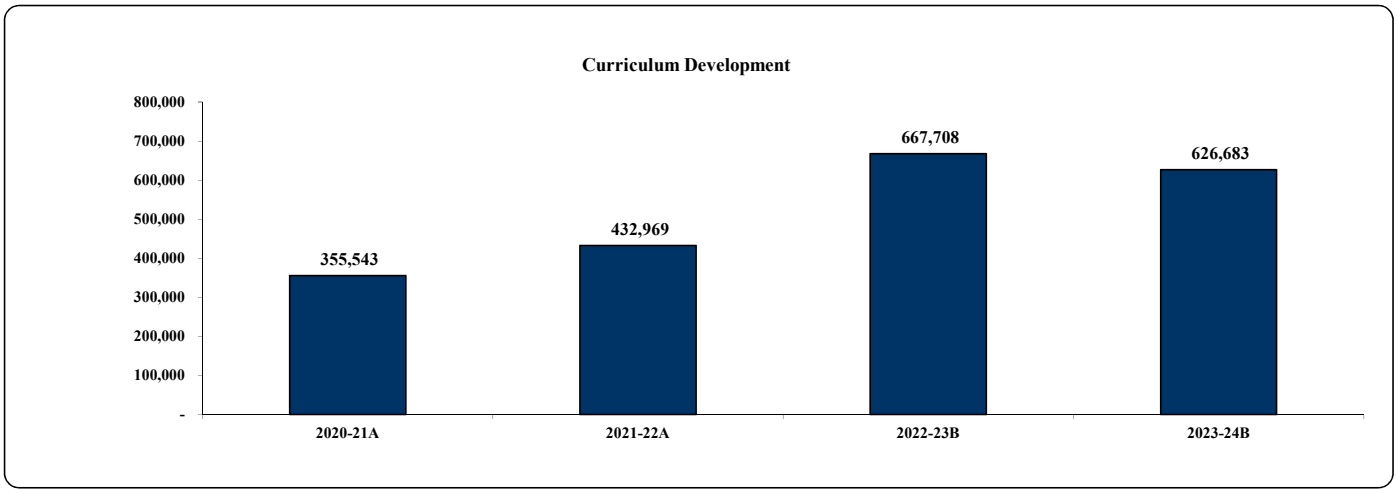
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Licensed Temporary	26	620	-	-		
Classified Temporary	322	-	-	-		
SALARIES & WAGES	**348**	**620**	**-**	**-**		**-**
PERS	119	201	-	-		
Social Security/Medicare	22	37	-	-		
Medicare	5	9	-	-		
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		
Professional Instr. Services	-	-	10,000	10,000		
PURCHASED SERVICES	**56,213**	**57,809**	**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**		**-**



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

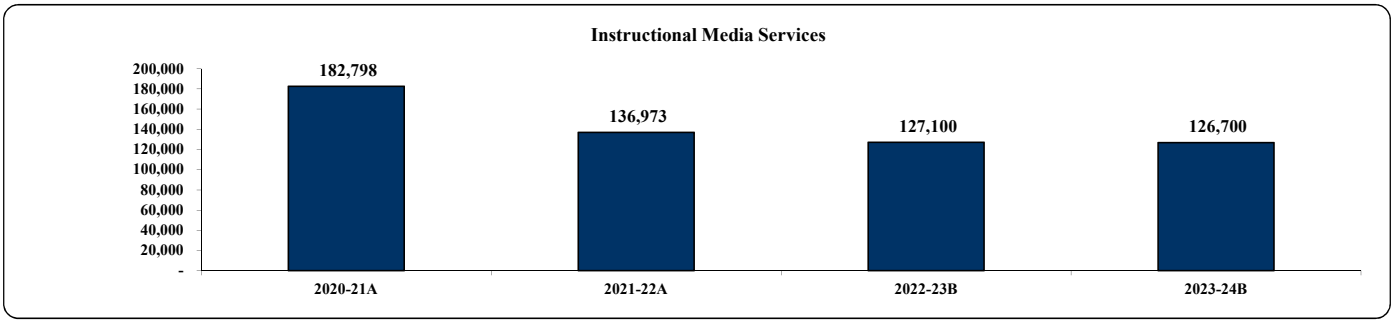
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Classified	56,525	60,402	63,961	66,242		
Administrators Salaries	112,764	126,044	146,376	101,457		
Licensed Temporary	12,441	875	75,000	75,000		
Classified Temporary	-	4,194	1,000	1,000		
Classified Overtime	263	127	1,160	1,160		
Staff Appreciation Stipend		3,250	-	-		
SALARIES & WAGES	**181,992**	**195,122**	**278,631**	**244,859**		**-**
PERS	55,027	52,796	70,187	59,732		
Social Security	11,080	11,856	17,275	15,181		
Medicare	2,591	2,773	4,040	3,550		
Workers Compensation	863	749	1,965	1,131		
Unemployment	182	195	425	245		
Health Insurance	42,269	38,991	35,613	38,565		
Life Insurance	42	82	55	80		
TSA Exec ER Paid	1,265	6,776	3,050	1,125		
Long Term Disability	165	136	766	369		
FSA/HSA	1,200	600	600	-		
TSA Classified ER Paid Health Insurance Option	1,936	600	600	2,000		
BENEFITS	**116,621**	**115,554**	**134,577**	**121,979**		**-**
Professional Growth	-	1,666	-	-		
Professional Instr. Services	-	-	50,000	50,000		
Travel - Out of District	-	485	15,000	15,000		
PURCHASED SERVICES	**-**	**2,151**	**65,000**	**65,000**		**-**
Supplies and Materials	22,929	15,850	11,500	11,845		
Textbooks	-	89,841	80,000	85,000		
Non-Consumables	-	813	8,000	8,000		
Software	20,096	-	75,000	75,000		
SUPPLIES	**43,025**	**106,504**	**174,500**	**179,845**		**-**
Dues/Fees/Memberships	13,905	13,638	15,000	15,000		
OTHER OBJECTS	**13,905**	**13,638**	**15,000**	**15,000**		**-**
CURRICULUM DEVELOPMENT	**355,543**	**432,969**	**667,708**	**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		
Travel - Out of District	-	-	1,000	1,000		
Professional Services	-	255	3,400	3,400		
PURCHASED SERVICES	**396**	**793**	**5,400**	**5,400**		**-**
Supplies and Materials	9,184	7,500	20,000	20,600		
Textbooks	6,432	2,135	-	-		
Library Books	1,802	69,030	30,000	30,000		
Periodicals	-	-	500	500		
Non-Consumables	2,871	4,444	-	-		
Software	65,300	42,938	70,000	70,000		
Accelerated Reader	43,598	-	-	-		
SUPPLIES	**129,187**	**126,046**	**120,500**	**121,100**		**-**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**		**-**
Dues/Fees/Memberships	-	-	200	200		
OTHER OBJECTS	**-**	**-**	**200**	**200**		**-**
INSTRUCTIONAL MEDIA SERVICES	**182,798**	**136,973**	**127,100**	**126,700**		**-**

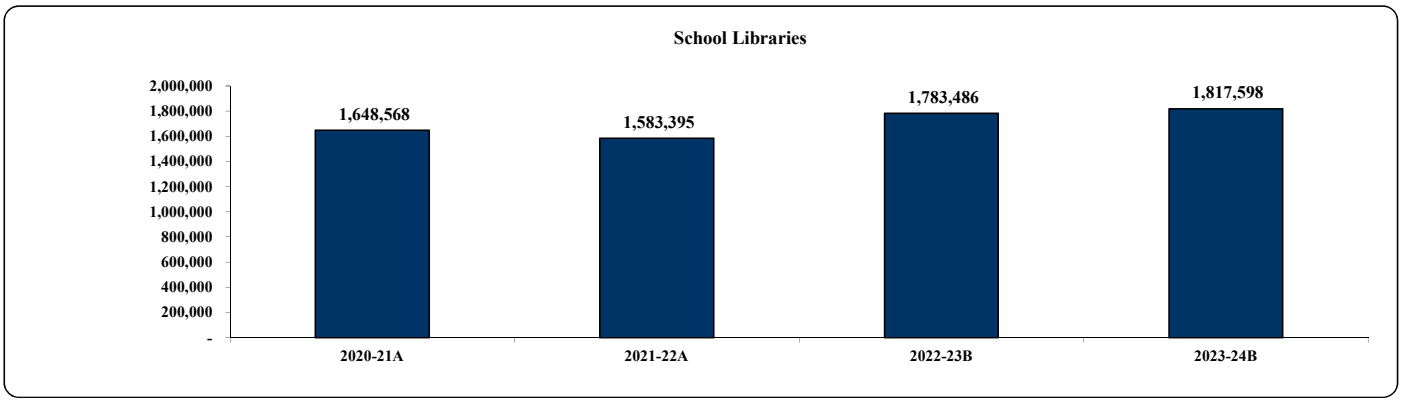


Function 2221 is for activities involved in the direction and management of educational media services used by teachers. This includes hardware, software, online and other learning resources, and printed materials. $20,000 is budgeted in Supplies and Materials for new shelving. The library book budget 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

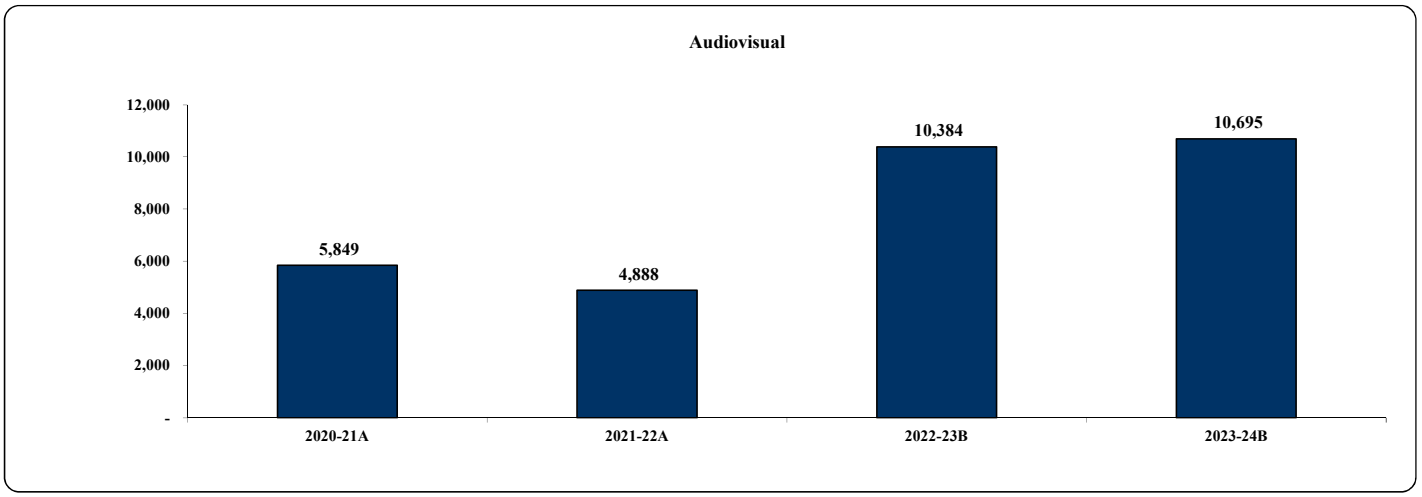
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Licensed	318,851	331,770	332,294	344,203		
Classified	548,854	478,091	560,893	619,669		
Licensed Temporary	934	135	557	557		
Classified Temporary	136	994	220	220		
Classified Overtime	4,589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

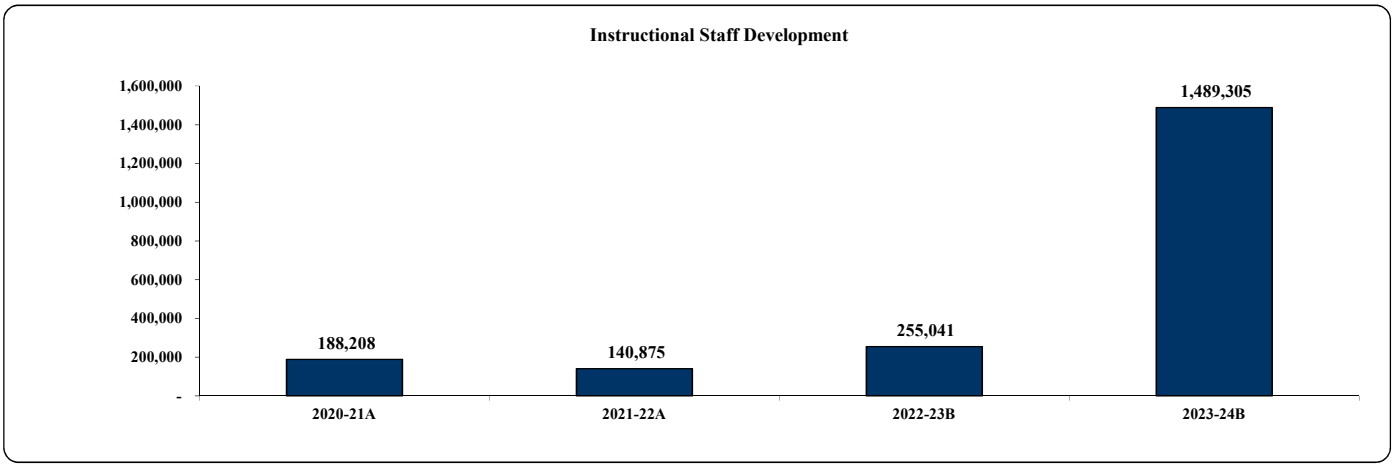
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
SALARIES & WAGES	-	-				-
BENEFITS	-	-				-
PURCHASED SERVICES	-	-				-
Supplies and Materials	2,178	2,641	4,900	5,047		
Non-Consumables	1,336	-	1,584	1,631		
Hardware Under $5000	2,336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

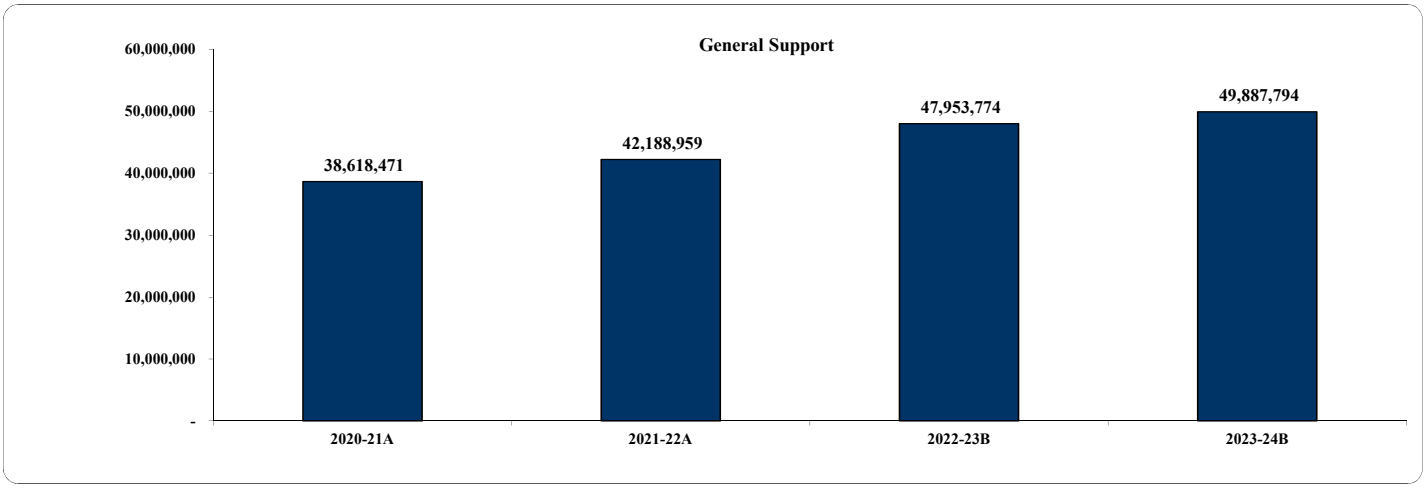
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Licensed	49,729	25,045	25,975	-		
Administrators Salaries	2,170	3,715	3,816	-		
Licensed Temporary	54,073	8,847	74,182	943,182		
Classified Temporary	786	88	-	-		
Classified Overtime	-	-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

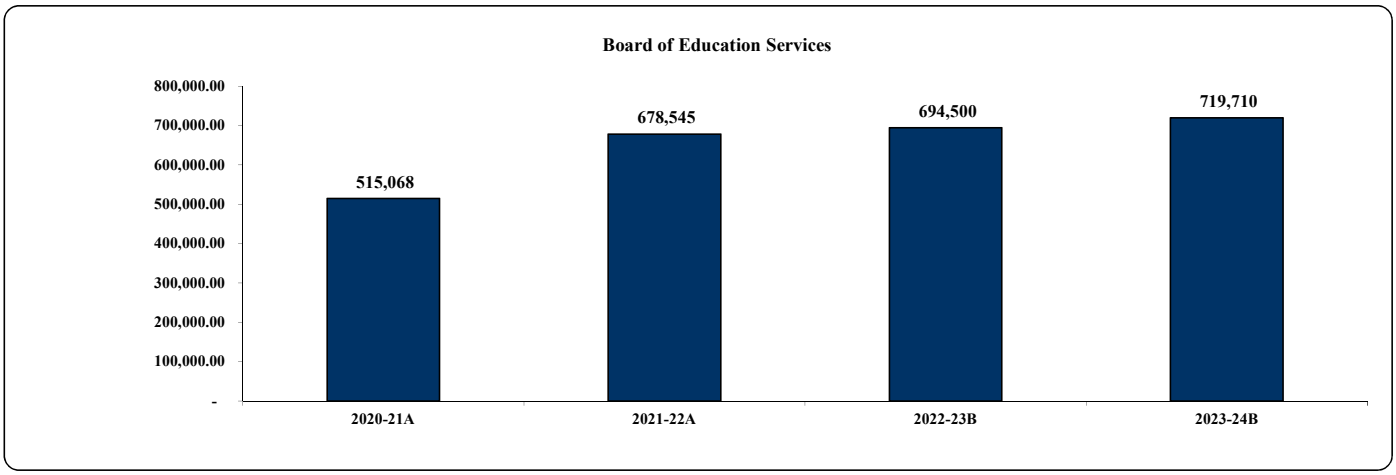
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Board of Education	515,068	678,545	694,500	719,710		
Office of Superintendent	1,326,736	1,243,816	1,134,561	1,191,310		
Communications	249,256	482,240	560,218	602,678		
Office of the Educational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

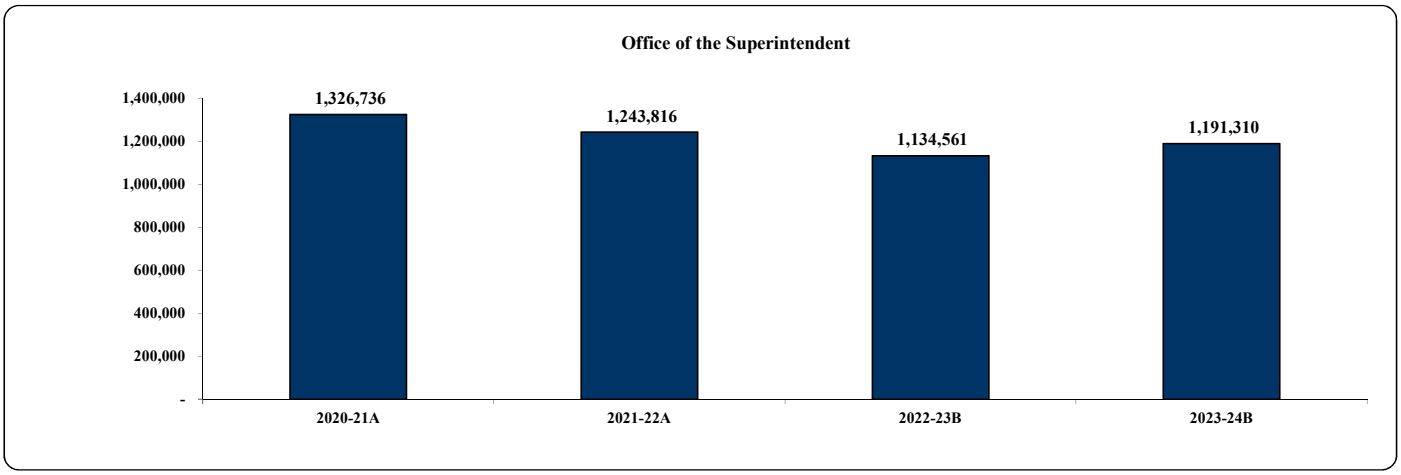
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
SALARIES & WAGES	-	-				-
BENEFITS	-	-		-		-
Cleaning Services	-	132	-			
Travel - In District	180	3,632	500	500		
Travel - Out of District	-	-	10,000	10,000		
Advertising	1,608	1,536	-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

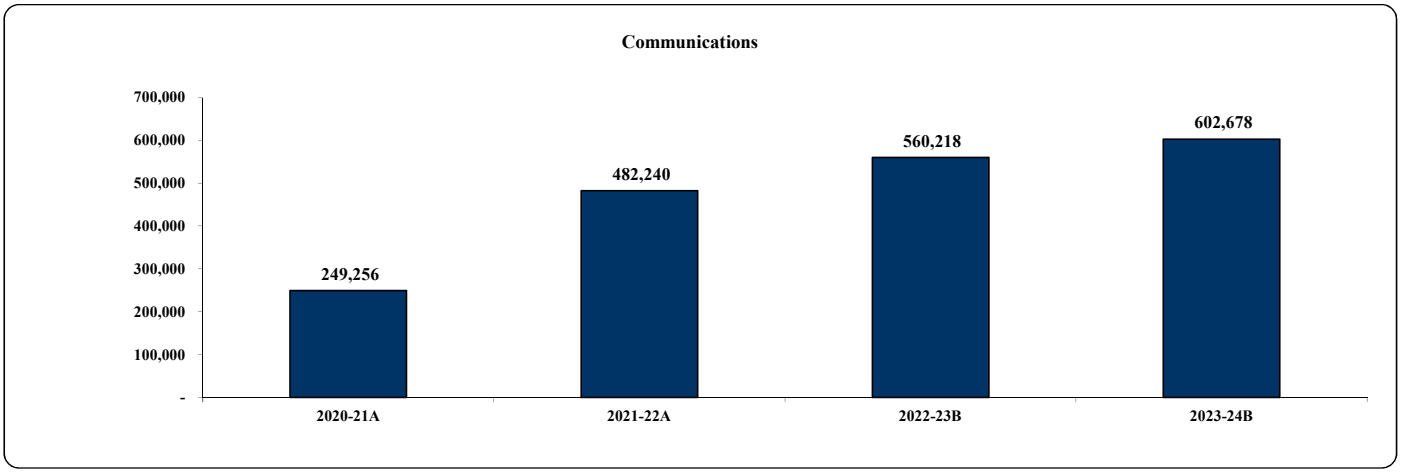
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Classified	184,338	150,568	194,100	151,526		
Administrators Salaries	637,292	563,243	480,392	551,857		
Classified Temporary	-	-	4,102	4,102		
Classified Overtime	-	5	672	672		
Staff Appreciation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

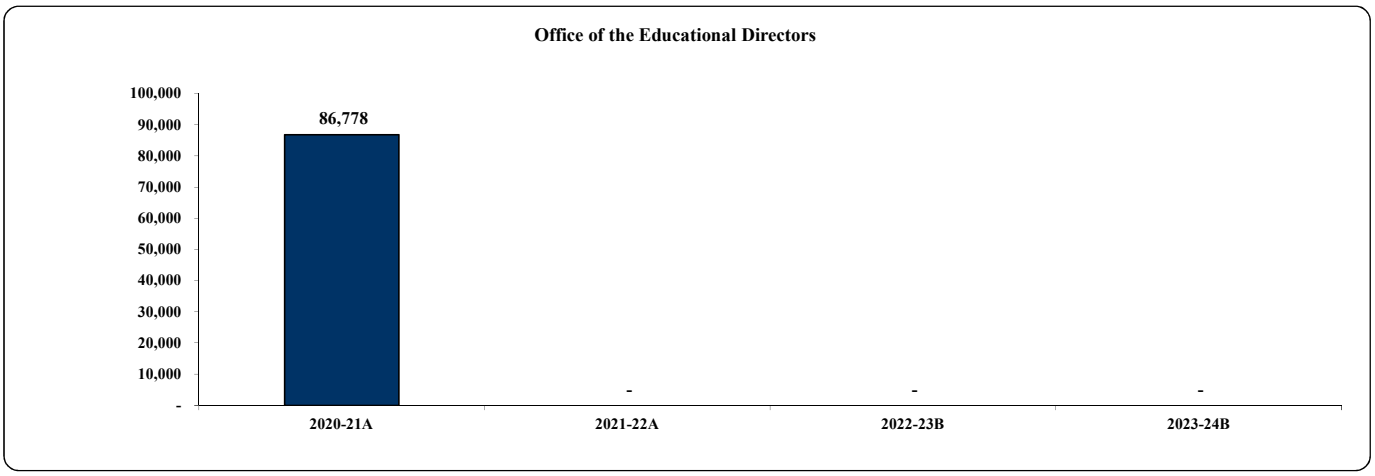
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Classified	8,015	97,414	157,329	163,249		
Administrators Salaries	103,167	133,773	137,774	140,684		
Classified Overtime	187	317	-	-		
Insurance Opt Out	200	-	-	-		
Staff Appreciation Stipend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

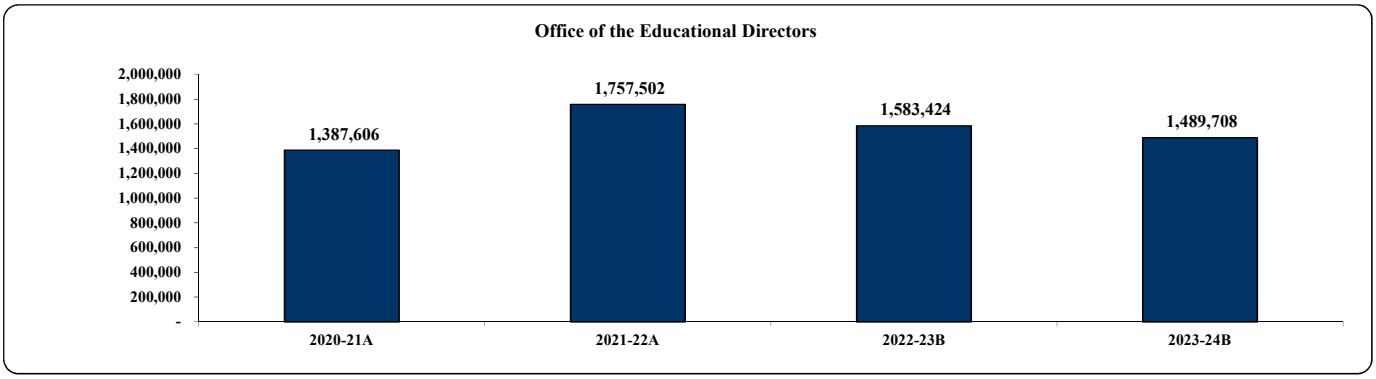
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Classified	13,543	-	-			
Administrators Salaries	-	-	-	-		
Classified Overtime	2,340	-	-	-		
Insurance Opt Out	600	-	-	-		
SALARIES & WAGES	**16,554**	**-**	**-**			**-**
PERS	5,175	-	-	-		
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

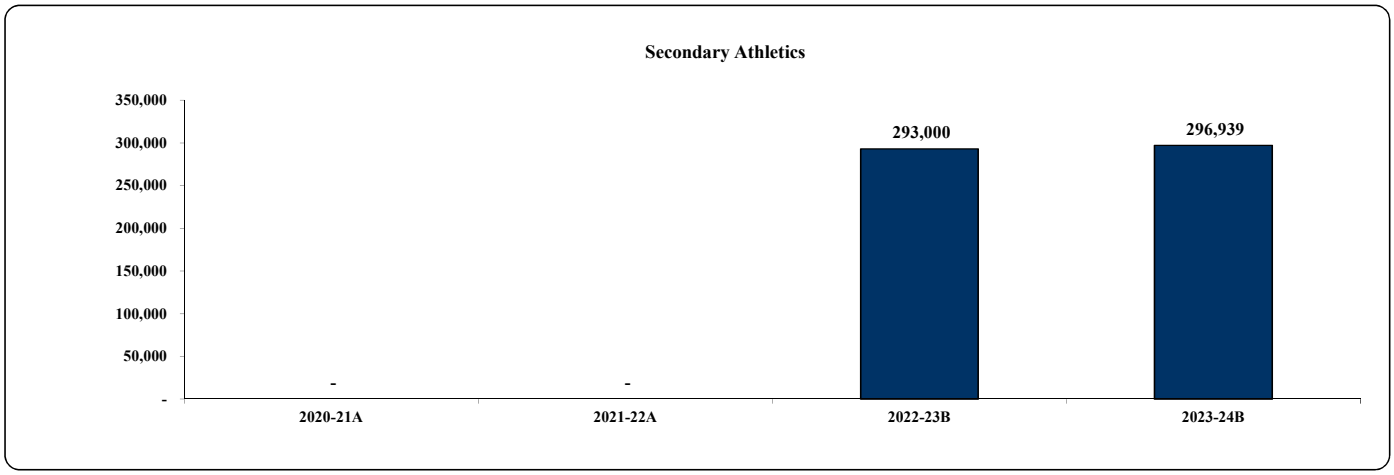
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Licensed	114,379	159,690	48,997	-		
Classified	187,295	234,024	190,965	200,376		
Administrators Salaries	551,058	664,726	691,608	687,515		
Licensed Temporary	5,829	1,254	-	-		
Classified Temporary	786	780	-	-		
Classified Overtime	7,915	4,195	8,500	8,500		
Insurance Opt Out	1,800	4,200	2,400	2,400		
Staff Appreciation Stipend		10,750	-	-		
SALARIES & WAGES	**869,062**	**1,079,618**	**942,470**	**898,791**		**-**
PERS	281,643	311,490	264,426	260,295		
Social Security	52,040	63,488	58,434	55,725		
Medicare	12,171	15,251	13,666	13,032		
Workers Compensation	4,022	3,972	4,535	4,152		
Unemployment	869	1,105	982	899		
Health Insurance	84,385	131,374	129,619	118,467		
Life Insurance	161	340	138	832		
TSA - ER Paid	26,150	34,165	38,000	6,061		
Long Term Disability	-	306	2,056	1,802		
FSA/HSA	3,600	3,000	3,000	3,200		
TSA Classified ER Paid Health Insurance Option Health In	1,200	3,743	28,999	29,200		
BENEFITS	**466,240**	**568,234**	**543,854**	**493,666**		**-**
Instr'l Prog Improvement Services	-	-	-	-		
Professional Growth	-	23,827	25,000	25,000		
Professional Instr. Services	20,600	25,430	34,350	34,350		
Rental Expense	18,999	2,198	-	-		
Travel - Out of District	458	13,178	10,000	10,000		
Postage	-	26,912	15,000	15,000		
Professional Services - Tech & Instructional	850	-	-	-		
PURCHASED SERVICES	**40,907**	**91,544**	**84,350**	**84,350**		**-**
Supplies and Materials	8,110	11,210	5,000	5,150		
Non-Consumables	-	-	5,000	5,000		
Software	119	468	-	-		
Hardware Under $5000	549	-	-	-		
SUPPLIES	**8,778**	**11,679**	**10,000**	**10,150**		**-**
Dues/Fees/Memberships	2,619	6,427	2,750	2,750		
OTHER OBJECTS	**2,619**	**6,427**	**2,750**	**2,750**		**-**
EDUCATIONAL DIRECTORS	**1,387,606**	**1,757,502**	**1,583,424**	**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		
Administrators Salaries			136,667	132,820		
SALARIES & WAGES			**195,334**	**187,860**		-
PERS			48,834	54,213		
Social Security		-	12,110	11,647		
Medicare		-	2,833	2,724		
Workers Compensation		-	-	868		
Unemployment			-	188		
Health Insurance			33,889	38,556		
Life Insurance			-	211		
TSA - ER Paid			-	380		
Long Term Disability			-	292		
BENEFITS			**97,666**	**109,079**		-
PURCHASED SERVICES						-
SUPPLIES						-
CAPITAL OUTLAY						-
OTHER OBJECTS						-
SECONDARY ATHLETICS			**293,000**	**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

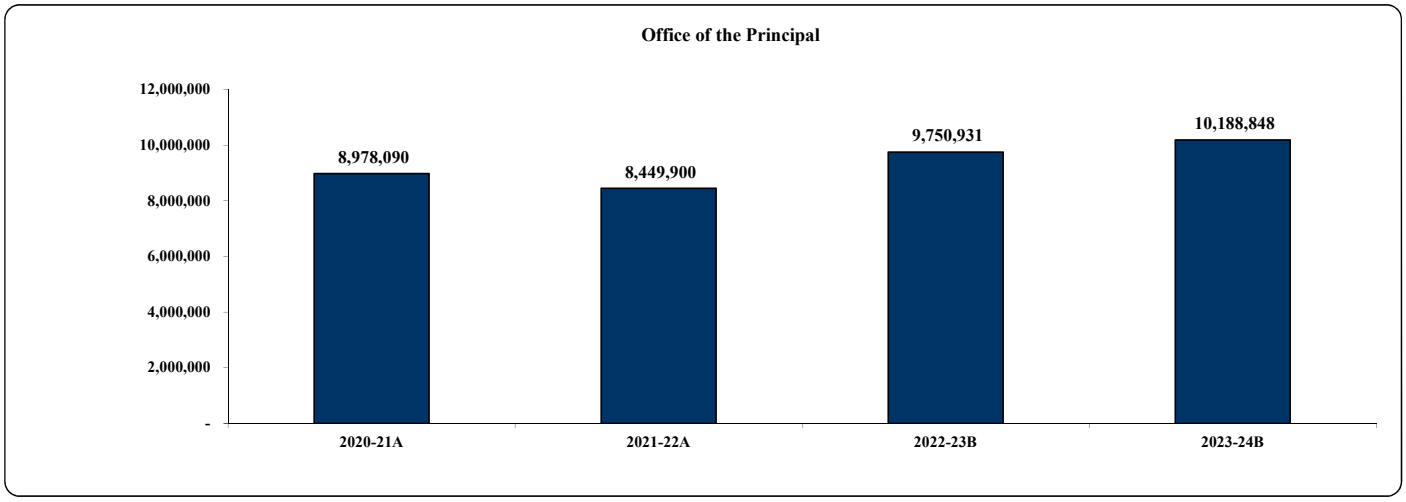


General Fund Detail Budget - 2410 Office of the Principal

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

General Fund Detail Budget - 2410 Office of the Principal

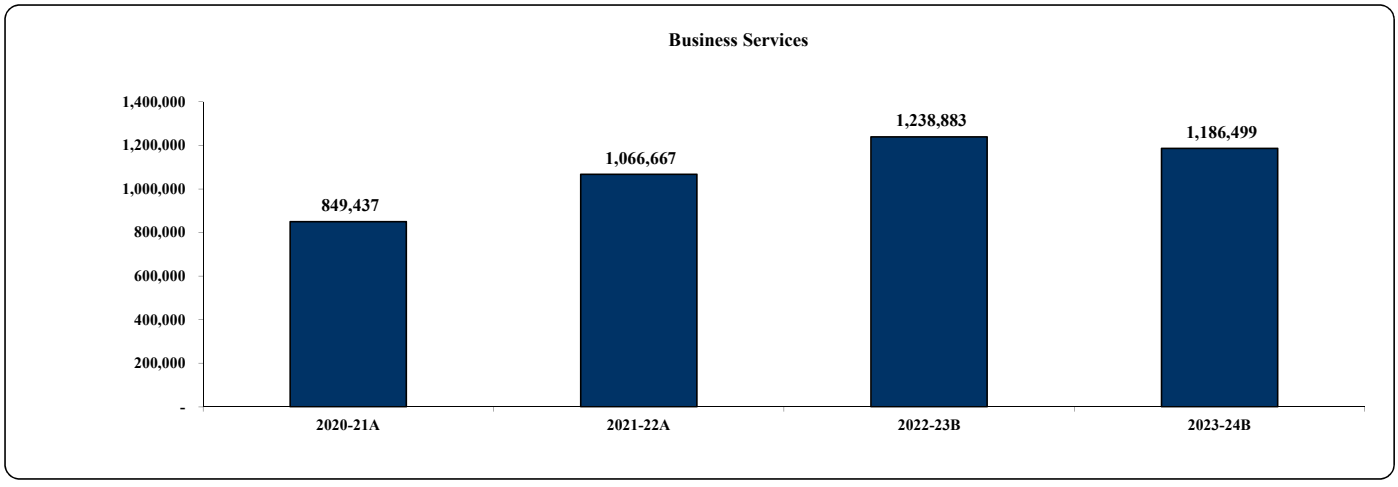
Office of the Principal Continued



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

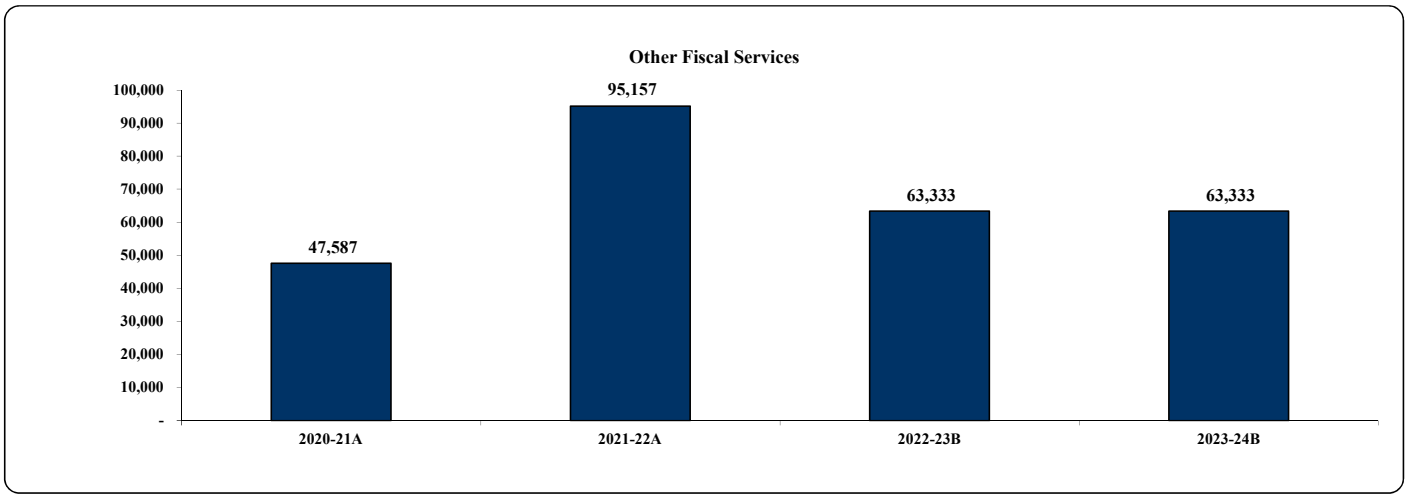
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Classified	320,069	355,702	431,688	392,934		
Administrator	-	3,384	-	-		
Classified Managers	206,236	283,704	319,373	339,236		
Classified Overtime	288	2,689	1,545	1,545		
Insurance Opt Out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

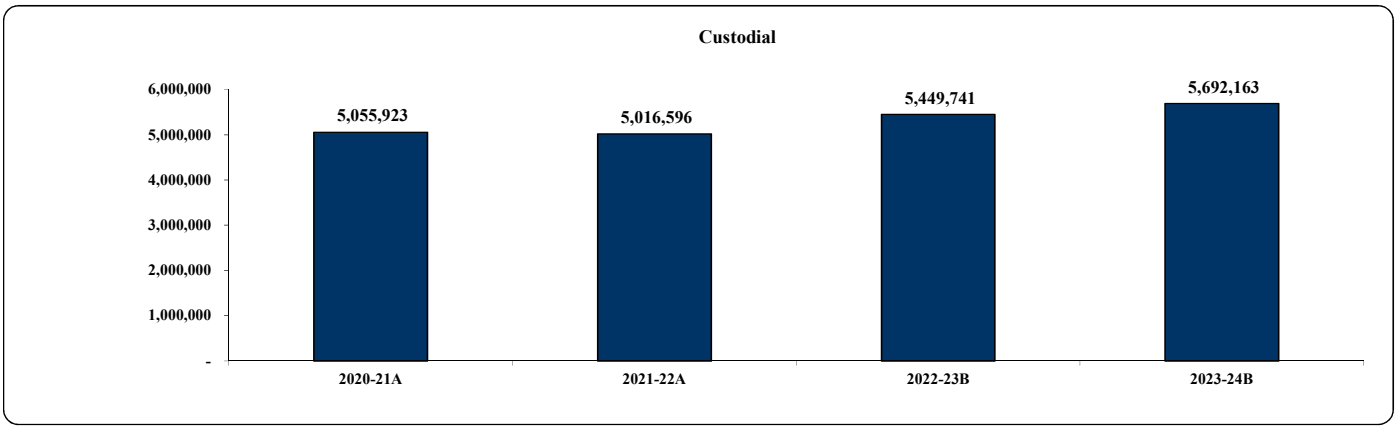
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
SALARIES & WAGES	-	-				-
BENEFITS	-	-				-
Advertising	-	-	-	-		
Professional Services	33,382	39,492	22,480	22,480		
PURCHASED SERVICES	**33,382**	**39,492**	**22,480**	**22,480**		-
Supplies and Materials	-	-	-	-		
Non-Consumables	-	-	-	-		
SUPPLIES	-	-	-			-
CAPITAL OUTLAY	-	-	-			-
Dues/Fees/Memberships	14,205	55,665	40,853	40,853		
OTHER OBJECTS	**14,205**	**55,665**	**40,853**	**40,853**		-
OTHER FISCAL SERVICES	**47,587**	**95,157**	**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		
Classified Substitutes	96,083	91,966	180,702	255,914		
Classified Temporary	5,573	73,851	1,000	-		
Classified Overtime	18,272	88,808	22,734	22,734		
Insurance Opt Out	12,750	12,450	8,523	8,523		
Staff Appreciation Stipend		72,400	-	-		
SALARIES & WAGES	**2,773,860**	**2,908,190**	**3,291,894**	**3,278,796**		**-**
PERS	725,029	664,826	687,817	954,382		
Social Security	167,522	172,519	205,647	203,285		
Medicare	39,178	40,347	48,095	47,543		
Workers Compensation	16,209	20,568	15,270	15,148		
Unemployment	2,738	2,852	3,305	3,279		
Health Insurance	668,065	640,150	706,476	744,104		
Life Insurance	891	798	852	966		
TSA - ER Paid	39,800	37,400	50,681	38,411		
Long Term Disability	8,220	6,750	31,803	4,050		
FSA/HSA	20,632	12,345	21,500	22,600		
TSA Classified ER Paid Health Insurance Option Health In	31,136	23,876	35,400	38,600		
BENEFITS	**1,719,420**	**1,622,433**	**1,806,847**	**2,072,367**		**-**
Professional Growth	-	150	-	-		
Repair/Maintenance	1,556	2,224	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**		**-**
Supplies and Materials	179,914	237,211	286,000	286,000		
Non-Consumables	42,117	32,285	30,000	25,000		
SUPPLIES	**222,031**	**269,497**	**316,000**	**311,000**		**-**
Equipment - Replacement	10,684	21,870	20,000	15,000		
CAPITAL OUTLAY	**10,684**	**21,870**	**20,000**	**15,000**		**-**
Dues/Fees/Memberships	120	35	-	-		
OTHER OBJECTS	**120**	**35**	**-**	**-**		**-**
CUSTODIAL	**5,055,923**	**5,016,596**	**5,449,741**	**5,692,163**		**-**



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 ESSR 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

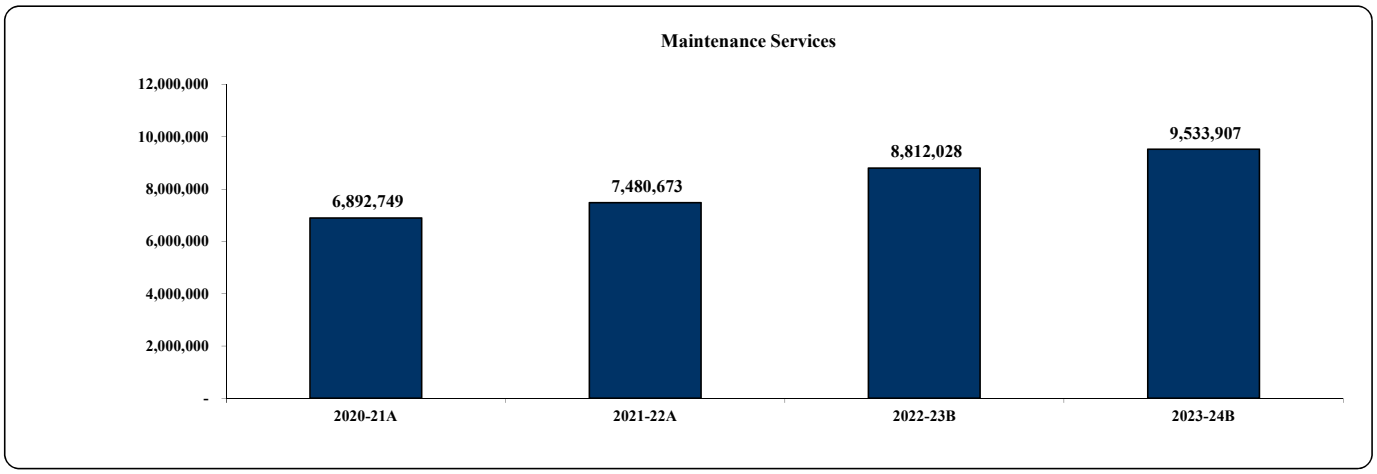


General Fund Detail Budget - 2544 Maintenance Services

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

General Fund Detail Budget - 2544 Maintenance Services

2544 Maintenance Services Continued

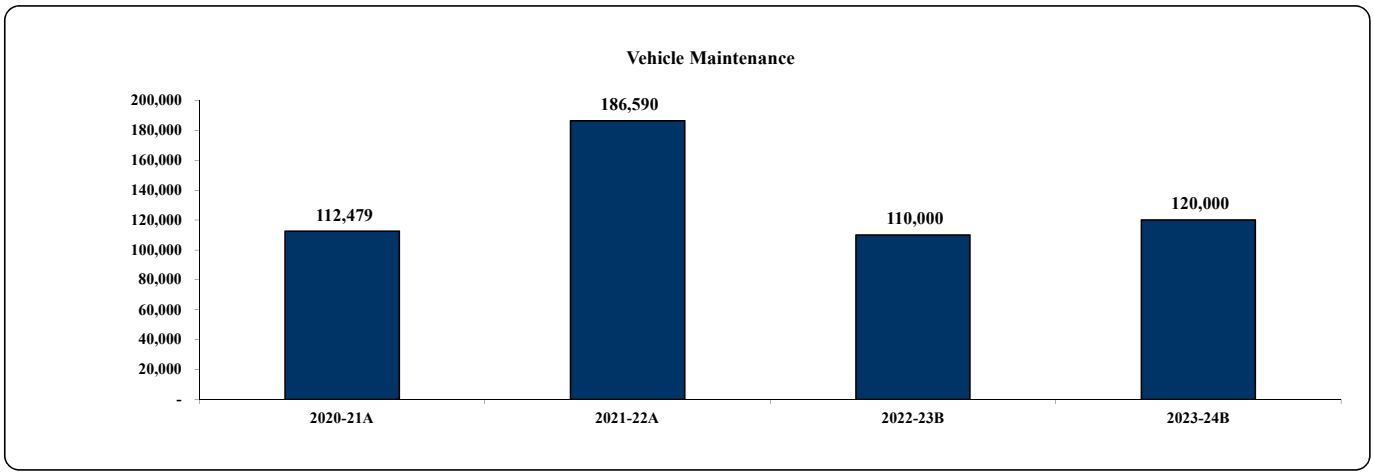


Function 2544 includes services, supplies, equipment, utilities, materials, and staff necessary to maintain and repair all District schools, auxiliary buildings, and grounds across 23 sites with over 1.9 million square feet of facility space and over 276 acres of grounds. Spending in the FY23-24 Budget 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

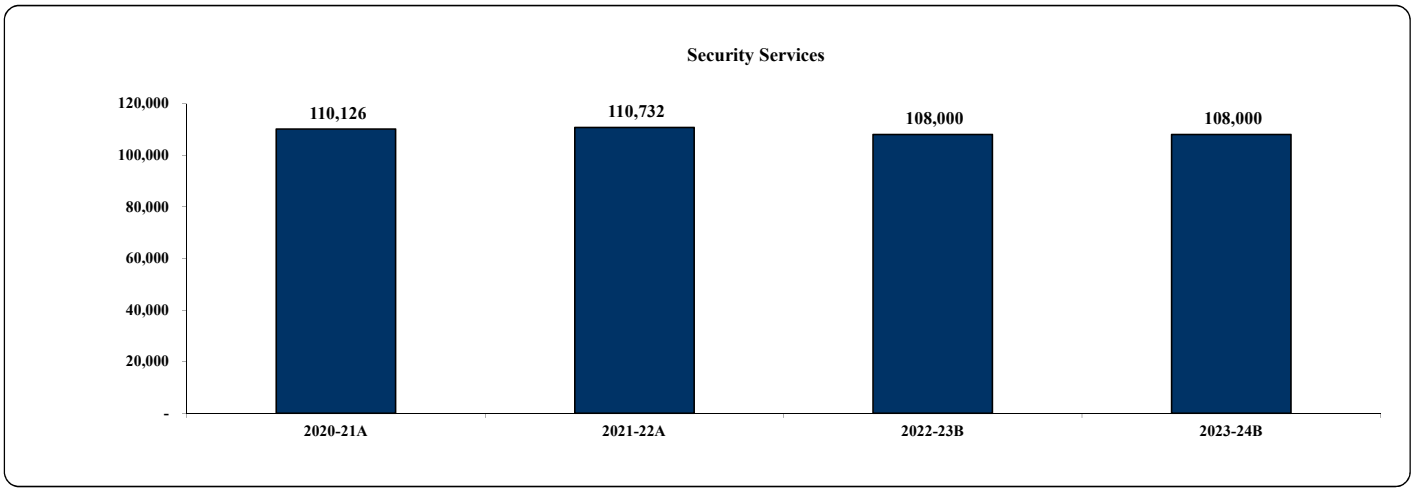
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
SALARIES & WAGES	-	-				-
BENEFITS	-	-				-
Repair/Maintenance	60,069	97,423	60,000	60,000		
PURCHASED SERVICES	**60,069**	**97,423**	**60,000**	**60,000**		-
Supplies and Materials	50,026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

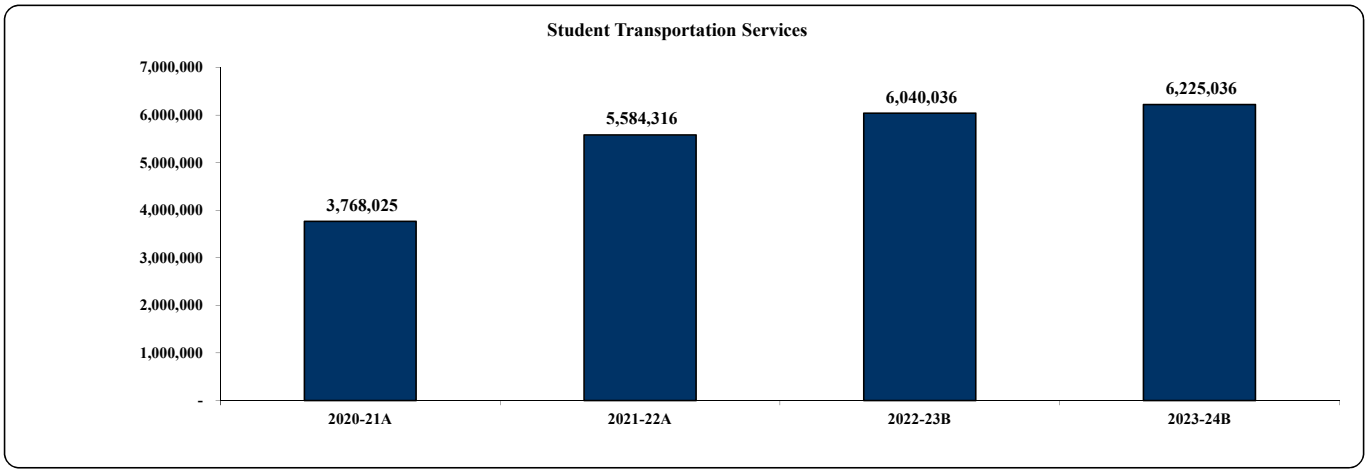
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
SALARIES & WAGES	-	-				-
BENEFITS	-	-				-
Professional Instr. Services	-	-	-	-		
Repair/Maintenance	90,947	87,537	87,000	87,000		
Other Property Services	18,620	22,646	20,000	20,000		
Professional Services	559	549	1,000	1,000		
PURCHASED SERVICES	**110,126**	**110,732**	**108,000**	**108,000**		-
SUPPLIES	-	-	-			-
CAPITAL OUTLAY	-	-	-			-
OTHER OBJECTS	-	-	-			-
SECURITY SERVICES	**110,126**	**110,732**	**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		
Pupil Transportation - O.T.H.T.S.	2,898	70,960	25,025	25,025		
Travel - In District	-	11	11	11		
PURCHASED SERVICES	**3,768,025**	**5,582,661**	**6,040,036**	**6,225,036**		**-**
SUPPLIES	**-**	**-**	**-**			**-**
CAPITAL OUTLAY	**-**	**-**	**-**			**-**
OTHER OBJECTS	**-**	**-**	**-**			**-**
STUDENT TRANSPORTATION SVC	**3,768,025**	**5,584,316**	**6,040,036**	**6,225,036**		**-**

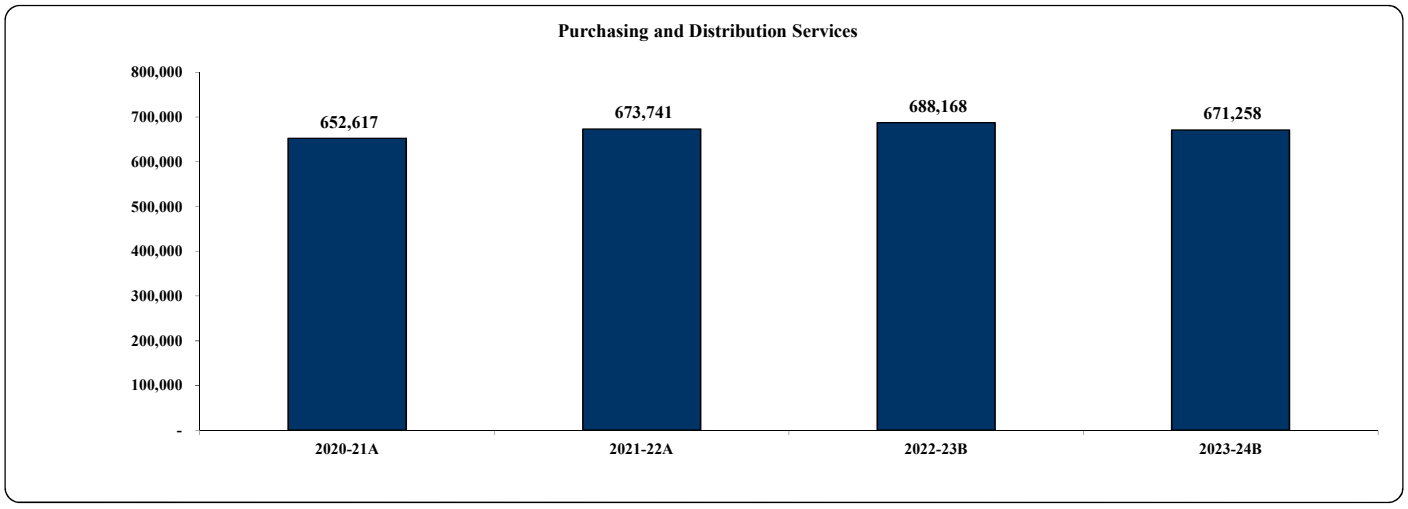


Function 2550 includes a service agreement with First Student to provide all home-to-school transportation activity, as well as non-charter athletic transportation services. This is the gross expense for the District. The state revenue allocation includes a 70% transportation grant reimbursement for 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 closely to the prior year.

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

General Fund Detail Budget - 2572 Purchasing and Distribution Service

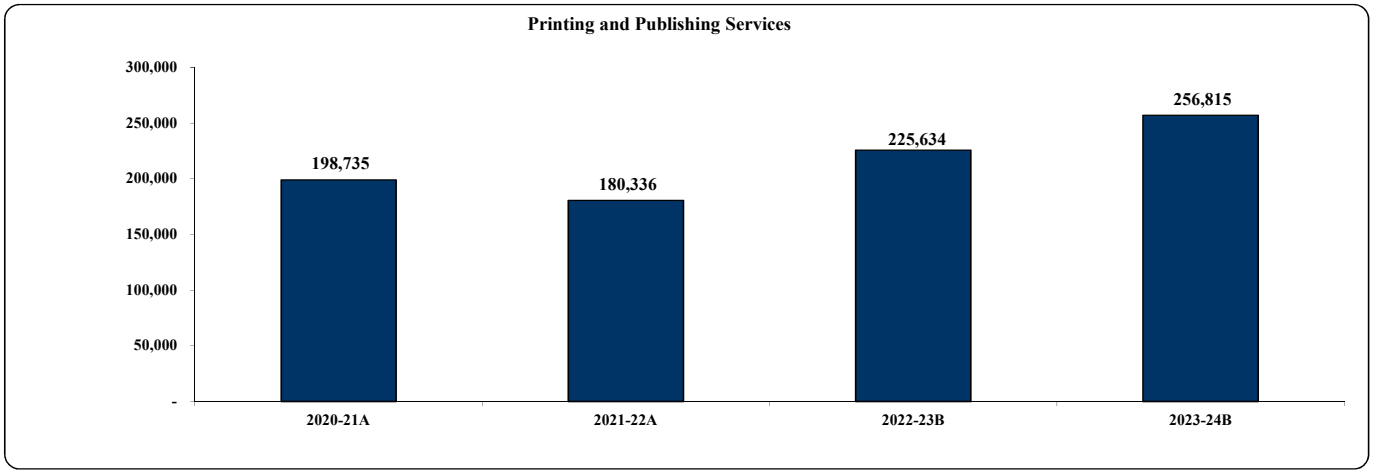
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Classified	126,503	119,080	132,324	139,334		
Classified Overtime	432	1,113	3,500	3,500		
Staff Appreciation Stipend		2,500	-	-		
SALARIES & WAGES	**126,934**	**122,693**	**135,824**	**142,834**		-
PERS	42,196	36,806	37,543	40,935		
Social Security	7,491	7,169	8,514	8,949		
Medicare	1,752	1,677	1,991	2,093		
Workers Compensation	651	482	582	667		
Unemployment	127	123	126	144		
Health Insurance	22,193	23,022	23,594	22,821		
Life Insurance	31	28	28	41		
TSA - ER Paid	1,200	1,200	1,200	1,050		
Long Term Disability	345	283	266	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**		-
Professional Growth	249	-	-	-		
Repair/Maintenance/Rentals	1,820	1,870	1,000	1,000		
Rental Expense	439,463	453,711	448,500	448,500		
Travel - In District	-	124	-	-		
Travel - Out of District	-	22,532	-	-		
Advertising	1,705	2,966	500	600		
Other Licensed Subs	131	-	-	-		
Other Classified Subs	-	-	1,500	1,500		
PURCHASED SERVICES	**443,368**	**481,203**	**451,500**	**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**		-



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

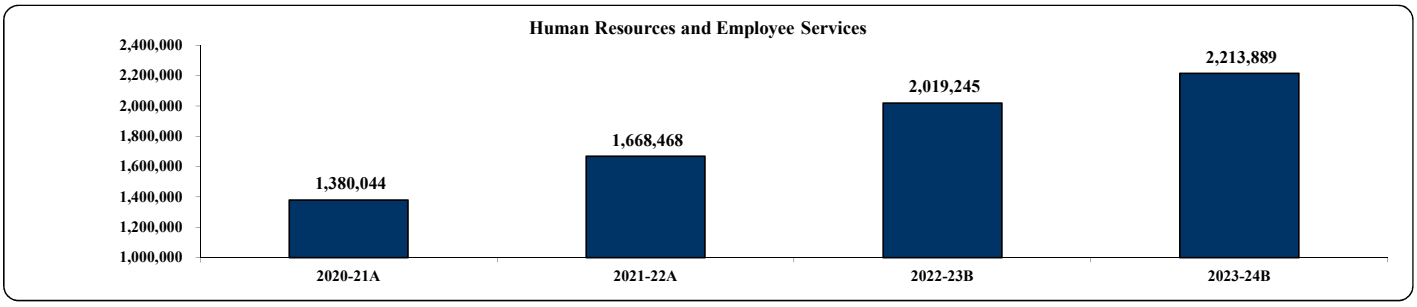
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Classified	83,342	59,066	75,621	86,030		
Classified Temporary	-	-	4,246	4,246		
Classified Overtime	4,220	4,102	5,832	5,832		
Insurance Opt Out	688	2,613	-	-		
Staff Appreciation Stipend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

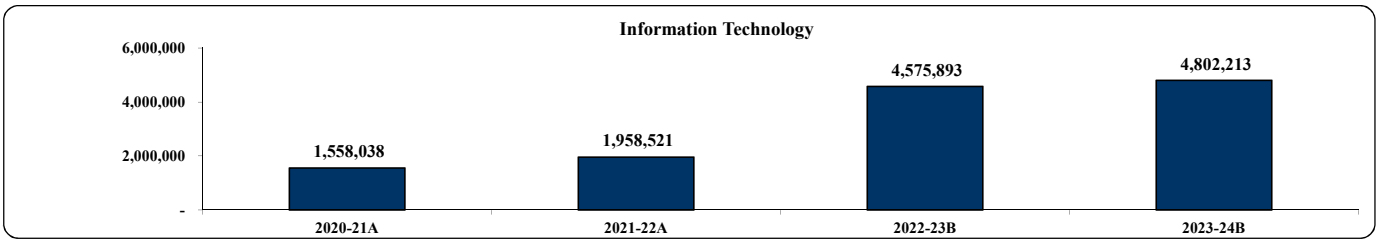
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Classified	477,966	560,080	733,550	630,825		
Administrators Salaries	264,615	319,615	304,248	445,413		
Manager Salaries	-	-	125,000	123,463		
Overtime Classified	-	1,480	-	-		
Insurance Opt Out	2,900	1,060	2,880	2,880		
Staff Appreciation Stipend		9,500	-	-		
SALARIES & WAGES	**745,481**	**891,734**	**1,165,678**	**1,220,172**		**-**
PERS	208,372	225,575	283,235	355,648		
Social Security	44,864	54,298	72,271	75,651		
Medicare	10,492	12,695	16,902	17,692		
Workers Compensation	3,585	5,561	4,582	5,637		
Unemployment	746	892	992	1,220		
Health Insurance	85,955	113,075	158,864	215,641		
Life Insurance	138	227	152	745		
TSA - Employer Paid	-	6,537	10,200	12,680		
Long Term Disability	1,275	1,047	2,017	1,453		
FSA/HSA	2,800	8,200	7,600	6,400		
TSA Classified ER Paid Health Insurance Option	5,809	4,919	600	4,200		
BENEFITS	**364,036**	**433,026**	**557,416**	**696,967**		**-**
Management Services	63,782	73,966	60,000	60,000		
Professional Growth	12,693	8,294	10,500	10,500		
Prof/Tech Svcs-Instr'l	78,525	13,950	-	-		
Travel - In District	-	1	150	150		
Travel - Out of District	-	13,314	20,000	20,000		
Advertising	3,029	-	5,000	5,000		
Legal	12,781	8,000	18,000	18,000		
Negotiations	2,500	151	10,000	10,000		
Professional Services	12,490	49,528	85,000	85,000		
PURCHASED SERVICES	**185,894**	**167,205**	**208,650**	**208,650**		**-**
Supplies and Materials	15,315	36,934	20,000	20,600		
Non-Consumables	-	28	-	-		
Software	63,137	-	60,000	60,000		
Hardware	-	-	-	-		
SUPPLIES	**78,452**	**36,962**	**80,000**	**80,600**		**-**
CAPITAL OUTLAY	**-**	**-**				**-**
Dues/Fees/Memberships	6,180	6,375	7,500	7,500		
Settlements and Judgements	-	133,167	-	-		
OTHER OBJECTS	**6,180**	**139,542**	**7,500**	**7,500**		**-**
HUMAN RESOURCES/EMPLOYEE SERVICES	**1,380,044**	**1,668,468**	**2,019,245**	**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 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		
Classified	432,958	523,202	1,984,466	1,883,625		
Classified Managers	85,432	149,341	335,991	370,667		
Licensed Temporary	4,996	-	-	-		
Classified Temporary	34,444	1,717	23,871	34,090		
Classified Overtime	10,452	1,324	89,585	89,585		
Insurance Opt Out	3,863	3,238	9,961	9,961		
Staff Appreciation Stipend		9,750	-	-		
SALARIES & WAGES	**572,144**	**688,571**	**2,443,874**	**2,422,927**		**-**
PERS	138,144	171,726	602,863	697,154		
Social Security	35,135	41,784	151,520	148,051		
Medicare	8,217	9,772	35,436	34,625		
Workers Compensation	2,626	4,880	9,616	11,194		
Unemployment	572	689	2,081	2,423		
Health Insurance	47,317	67,013	493,235	504,046		
Life Insurance	93	102	276	708		
TSA - ER Paid	9,117	12,375	27,931	21,610		
Long Term Disability	978	803	4,211	2,725		
FSA/HSA	5,600	3,000	10,400	9,600		
TSA Classified ER Paid Health Insurance Option	2,782	2,521	15,200	16,200		
BENEFITS	**250,581**	**314,665**	**1,352,769**	**1,448,336**		**-**
Professional Growth	-	750	-	-		
Professional Instr. Services	-	-	20,000	-		
Repair/Maintenance	2,066	-	-	-		
Travel - In District	73	59	1,250	1,250		
Travel - Out of District	993	77,739	47,000	30,000		
Training-In District	1,179	-	-	-		
Tuition	-	-	2,000	2,000		
Professional Services	9,066	35,866	-	25,000		
PURCHASED SERVICES	**13,377**	**114,414**	**70,250**	**58,250**		**-**
Supplies and Materials	901	10,017	10,000	10,000		
Non-Consumables	1,647	1,519	-	-		
Software	707,101	828,426	696,000	859,700		
Hardware Under $5000	12,089	-	-	-		
SUPPLIES	**721,737**	**839,963**	**706,000**	**869,700**		**-**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**		**-**
Dues/Fees/Memberships	199	909	3,000	3,000		
OTHER OBJECTS	**199**	**909**	**3,000**	**3,000**		**-**
INFORMATION TECHNOLOGY	**1,558,038**	**1,958,521**	**4,575,893**	**4,802,213**		**-**



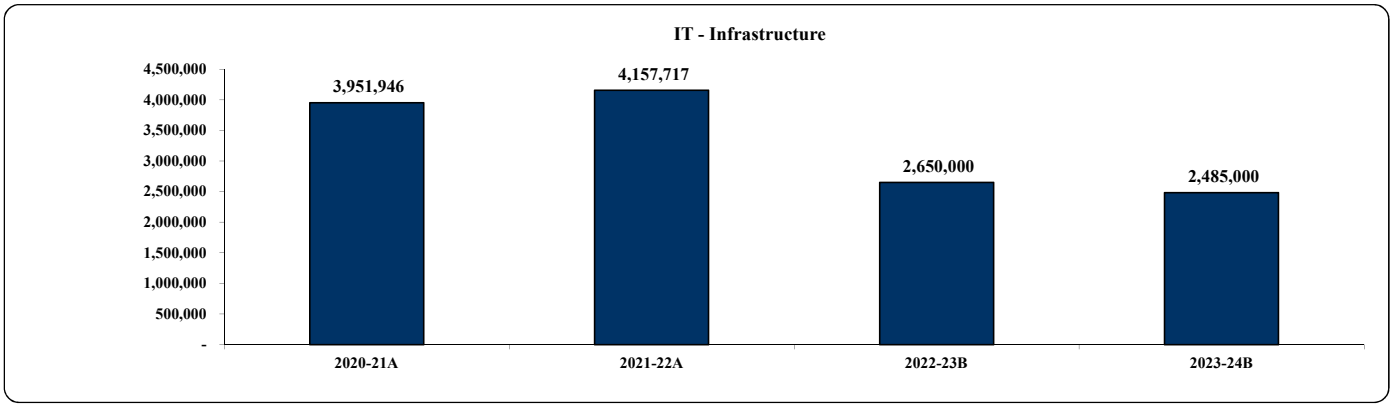
Function 2661includes costs associated with ongoing computer applications and data services for MSD. Several software solutions for the District's financial, accounting, human resources, student information, and Oregon Department of Education reporting needs are maintained by this department. The primary 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 2 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		
Travel - In District	594	569	-	-		
Travel - Out of District	12	694	-	-		
Telephone	440,118	342,969	430,000	360,000		
Postage	246	-	-	-		
Advertising	808	380	-	-		
Pro Services - Tech / Non-Instructional	188,891	166,927	170,000	175,000		
PURCHASED SERVICES	**643,201**	**583,803**	**680,000**	**640,000**		**-**
Supplies and Materials	3,896	2,308	-	-		
Non-Consumables	284,007	321,788	390,000	350,000		
Software	385,648	506,097	855,000	820,000		
Hardware	737,608	715,539	725,000	675,000		
SUPPLIES	**1,411,160**	**1,545,731**	**1,970,000**	**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**		**-**

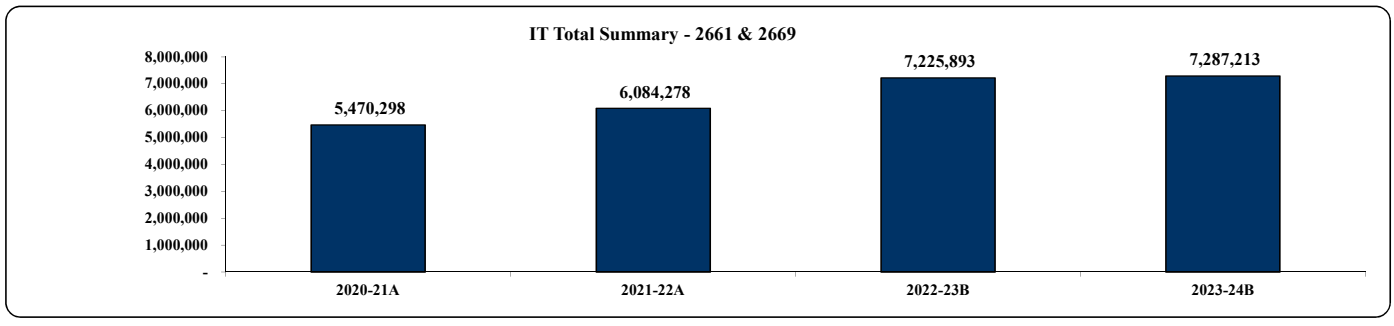


Function 2669 includes services, supplies, equipment, software, and staff necessary to design, install, and maintain District network, telecommunication, and security systems. Expenditures in the FY22-23 Budget no longer has staffing FTE (moved to 2661, IT).

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)

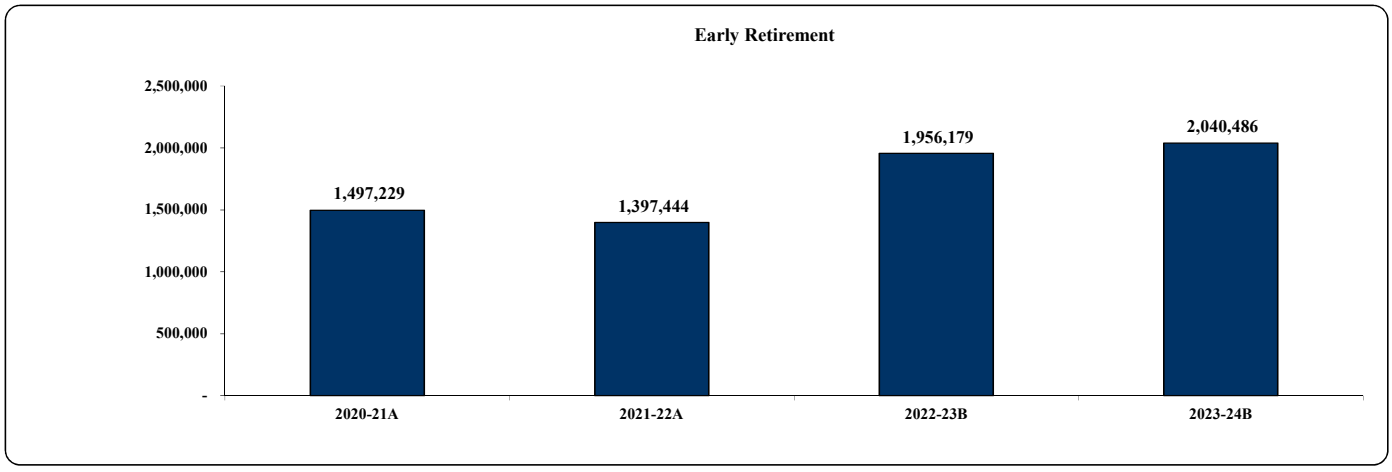
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Licensed	-	-	-	35,000		-
Classified	1,366,288	1,515,410	1,984,466	1,883,625		-
Classified Managers	208,043	277,100	335,991	370,667		-
Classified Temps/Overtime	241	7,412	23,871	34,090		-
Classified Overtime	137,391	107,222	89,585	89,585		-
Insurance Opt Out	10,938	4,163	9,961	9,961		-
Staff Appreciation Stipend	-	33,750	-	-		-
SALARIES & WAGES	**1,722,901**	**1,945,057**	**2,443,874**	**2,422,927**		**-**
PERS	469,201	465,867	602,863	697,154		-
Social Security	106,722	117,373	151,520	148,051		-
Medicare	24,959	27,450	35,436	34,625		-
Workers Compensation	8,373	9,694	9,616	11,194		-
Unemployment	1,762	1,952	2,081	2,423		-
Health Insurance	294,849	368,858	493,235	504,046		-
Life Insurance	329	347	276	708		-
TSA - ER Paid	19,717	28,575	27,931	21,610		-
Long Term Disability	3,999	3,284	4,211	2,725		-
FSA/HSA	13,000	17,400	10,400	9,600		-
TSA Classified ER Paid Health Insurance Option	14,632	13,372	15,200	16,200		-
BENEFITS	**957,543**	**1,054,171**	**1,352,769**	**1,448,336**		**-**
Professional Instr. Services	-	-	20,000	-		-
Repair/Maintenance/Rentals	14,599	72,264	80,000	105,000		-
Travel - In District	667	628	1,250	1,250		-
Travel - Out of District	1,005	78,433	47,000	30,000		-
Training-In District	1,179	-	-	-		-
Telephone	440,118	342,969	430,000	360,000		-
Advertising	808	380	-	-		-
Tuition	-	-	2,000	2,000		-
Pro Services - Tech / Non-instructional	197,957	202,792	170,000	200,000		-
Other Licensed Subs	-	-	-	-		-
Other Classified Subs	-	-	-	-		-
PURCHASED SERVICES	**656,333**	**697,467**	**750,250**	**698,250**		**-**
Supplies and Materials	4,797	12,325	10,000	10,000		-
Non-Consumables	285,654	323,307	390,000	350,000		-
Software	1,092,749	1,334,523	1,551,000	1,679,700		-
Hardware	749,697	715,539	725,000	675,000		-
SUPPLIES	**2,132,897**	**2,385,693**	**2,676,000**	**2,714,700**		**-**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**		**-**
Dues/Fees/Memberships	625	1,891	3,000	3,000		-
OTHER OBJECTS	**625**	**1,891**	**3,000**	**3,000**		**-**
NETWORK TELECOM SERVICES	**5,470,298**	**6,084,278**	**7,225,893**	**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		
SALARIES & WAGES	**824,700**	**570,100**	**1,060,000**	**1,160,000**		**-**
Social Security	50,112	34,928	68,820	71,920		
Medicare	11,720	8,169	16,095	16,820		
Workers Compensation	1,787	207	-	5,359		
Unemployment	-	1	-	1,160		
Post Retirement Healthcare	608,911	784,040	811,264	785,227		
BENEFITS	**672,529**	**827,344**	**896,179**	**880,486**		**-**
OTHER OBJECTS	**-**	**-**	**-**			**-**
EARLY RETIREMENT	**1,497,229**	**1,397,444**	**1,956,179**	**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	-	-	-	6,585,000		
DEBT & TRANSFERS	**-**	**-**	**-**	**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.

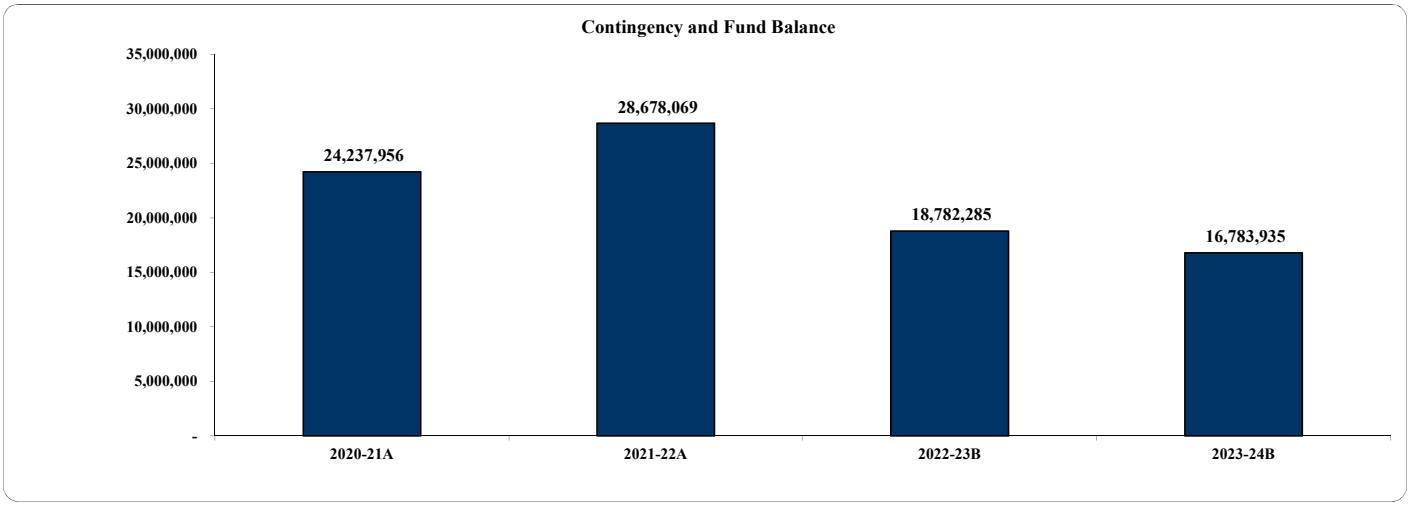
Notes Page



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		-
CONTINGENCY	**24,237,956**	**28,678,069**	**18,782,285**	**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.

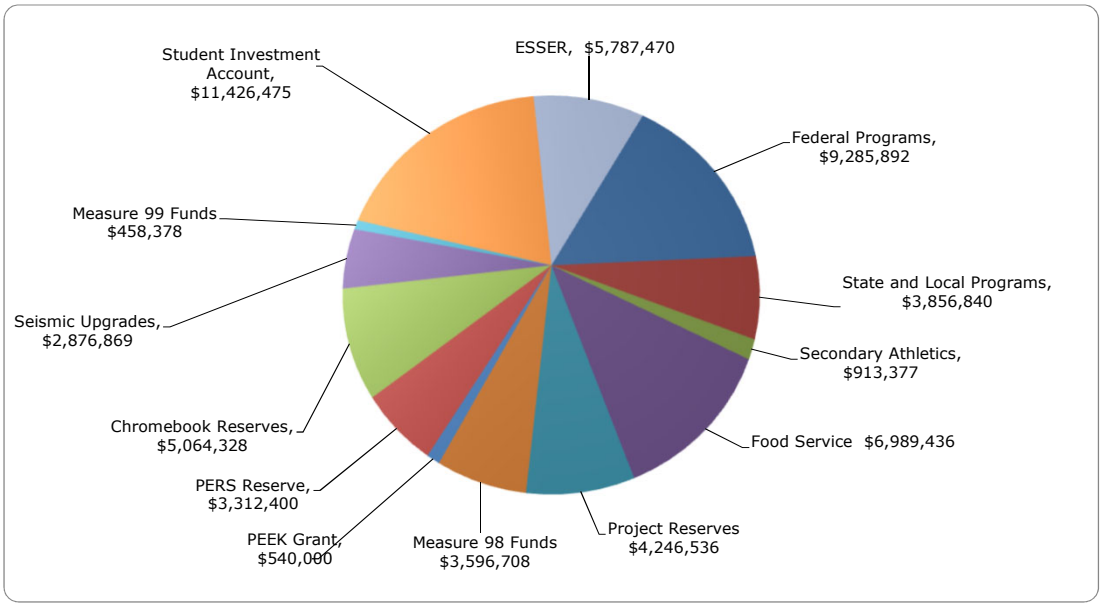
Special Revenue and Other Funds



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



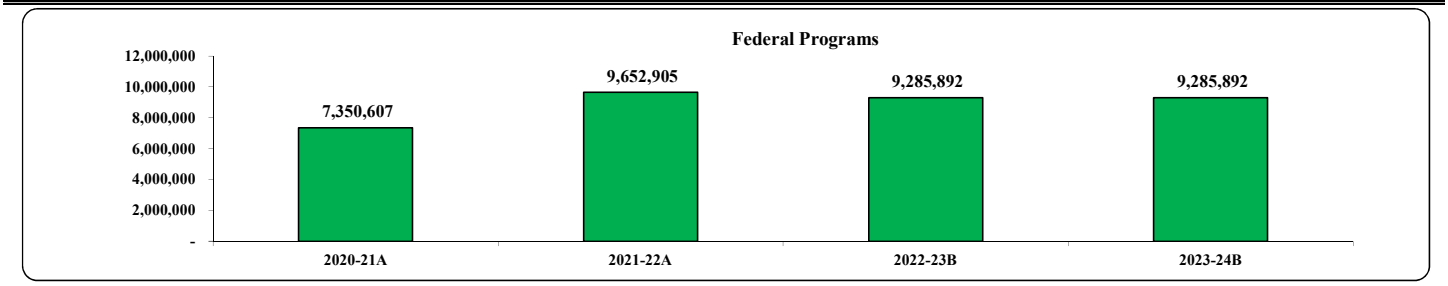
Requirements by Appropriation Level	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
Instruction*	17,166,499	27,465,035	31,208,241	24,791,418		-
Support Services*	4,023,508	9,428,519	11,635,876	13,513,352		-
Community Services*	2,954,901	6,261,102	6,220,179	6,254,378		-
Facilities Acquisition*	5,748,953	7,887,609	23,706,832	8,543,560		-
Transfers*	1,401,100	606,912	518,000	550,000		-
Contingency*	8,614,118	14,121,635	9,576,950	4,293,608		
Fund Balance/Unappropriated Fund Balance	67,193	317,515	337,515	408,393		-
Total Expenditures/Appropriations	**39,976,273**	**66,088,327**	**83,203,592**	**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		-
Other Federal, State and Local Programs	3,121,448	3,715,211	4,416,850	3,856,840		-
PERS Reserve	4,713,500	3,312,400	3,312,400	3,312,400		
Physical Education Expansion (PEEK)	575,104	551,562	595,000	540,000		-
Secondary Athletics	623,984	910,429	925,627	913,377		-
Food Service Operations	4,790,571	8,191,711	7,897,562	6,989,436		-
Seismic Upgrades	500,000	2,326,188	2,376,869	2,876,869		-
Project Reserves	5,656,917	5,971,090	8,006,536	4,246,536		-
Chromebook Reserve	1,250,000	2,514,328	3,764,328	5,064,328		-
Measure 98 - High School Success	3,373,276	3,258,752	3,361,405	3,596,708		-
Measure 99 Outdoor School	49,946	232,239	500,878	458,378		-
Student Investment Account (SIA)	3,675,478	10,699,242	12,264,592	11,426,475		-
ESSER Grants	4,295,422	14,752,269	26,495,654	5,787,470		-
Total Requirements by Fund	**39,976,273**	**66,088,327**	**83,203,592**	**58,354,708**		**-**

Special Revenue Resources/Appropriations are projected at $58.3M for FY23-24, an 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		
IDEA	1,780,335	3,219,701	2,169,030	2,169,030		
ESSA	102,342	77,499	100,000	100,000		
Title IIA - Improving Teacher Quality	399,373	495,349	551,034	551,034		
PERKINS	160,122	172,863	165,000	165,000		
Other Federal Grants/Carryover	9,892	143,361	528,470	528,470		
Fruit and Vegetable Grants	114,346	4,029	185,000	185,000		
American Rescue Plan (ARP)		330	863,000	863,000		
Title III - English Language Acquisition	125,829	121,121	132,000	132,000		
Title IV -	340,094	437,925	320,000	320,000		
McKinney Vento Homeless Education	62,317	45,000	60,000	60,000		
TOTAL RESOURCES	**7,350,607**	**9,652,905**	**9,285,892**	**9,285,892**		**-**
REQUIREMENTS						
Instruction	5,858,148	7,405,264	7,123,709	7,146,751		
Support Services	1,329,710	2,208,038	2,124,086	2,124,086		
Community Services	162,770	15,650	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**		**-**



Federal Program grants 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 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 school-wide implementation of inclusive practices for a hybrid instructional model as well as in-person instruction. Instructional Specialists model research-based lesson design and cycles of data collection and instruction refinement and lead school-wide and district-wide PLCs.

To this end, teacher quality is the focus of 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 district-wide 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.

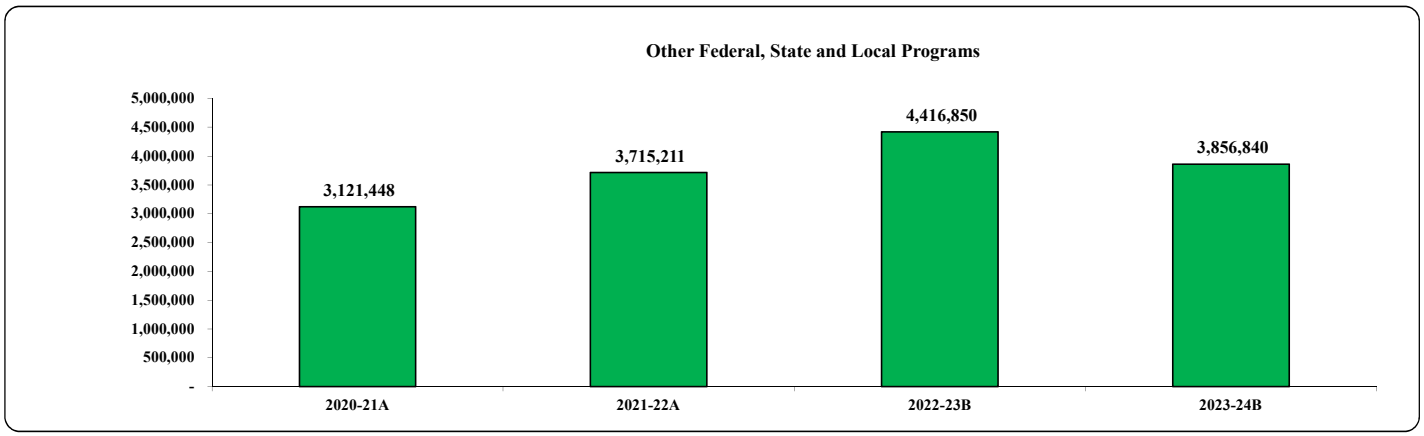
Technology integration and curricular support is provided by a teacher on special assignment. (1.0 FTE)

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

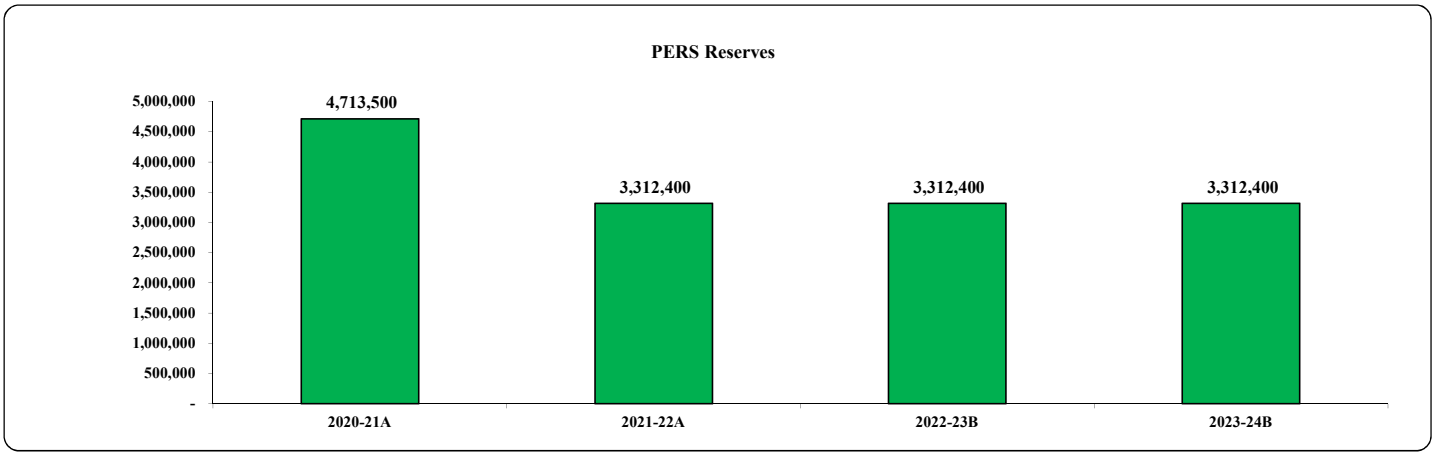
Object Description	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approval	2023-24 Adopted
RESOURCES						
Local Sources	242,554	351,933	340,001	175,000		
Intermediate Sources	11,330	-	11,330	11,330		
State Sources	1,354,109	1,431,892	2,075,000	2,375,000		
Federal Sources	282,069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



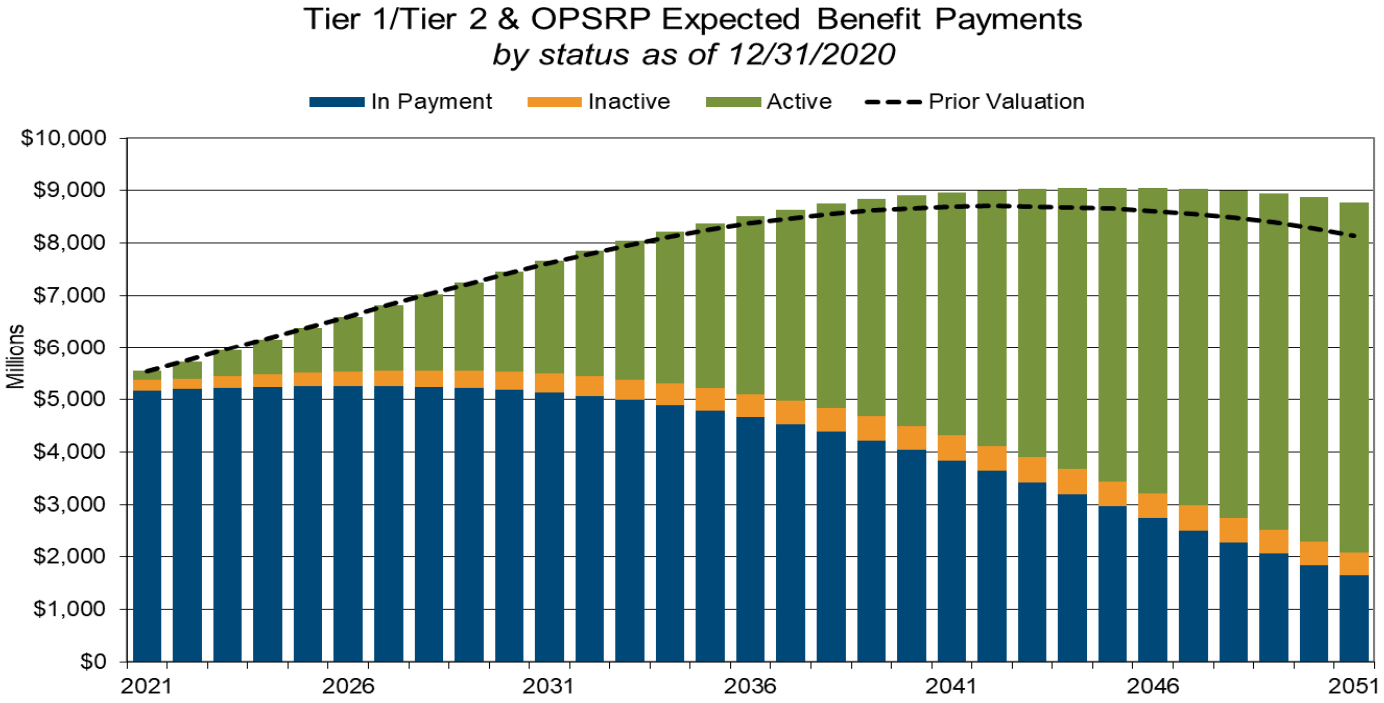
The FY23-24 Budget for Other Federal, State and Local Programs includes the Food Service Capital Reserve and several smaller, mostly local grants. This includes, but is not limited to: Oregon Community Foundation, Medford Schools Foundation, Aspire, Project Dove, Anna May, Fred Meyer, and West Foundation. For FY20-21 the one time Comprehensive Distance Learning Grants (CDLG) are included. For FY21-22 we added a Summer School 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		
TOTAL RESOURCES	**4,713,500**	**3,312,400**	**3,312,400**	**3,312,400**		**-**
REQUIREMENTS						
Transfer to GF	1,401,100	-	-	550,000		
Contingency	3,312,400	3,312,400	3,312,400	2,762,400		-
Unappropriated Fund Balance						
TOTAL REQUIREMENTS	**4,713,500**	**3,312,400**	**3,312,400**	**3,312,400**		**-**

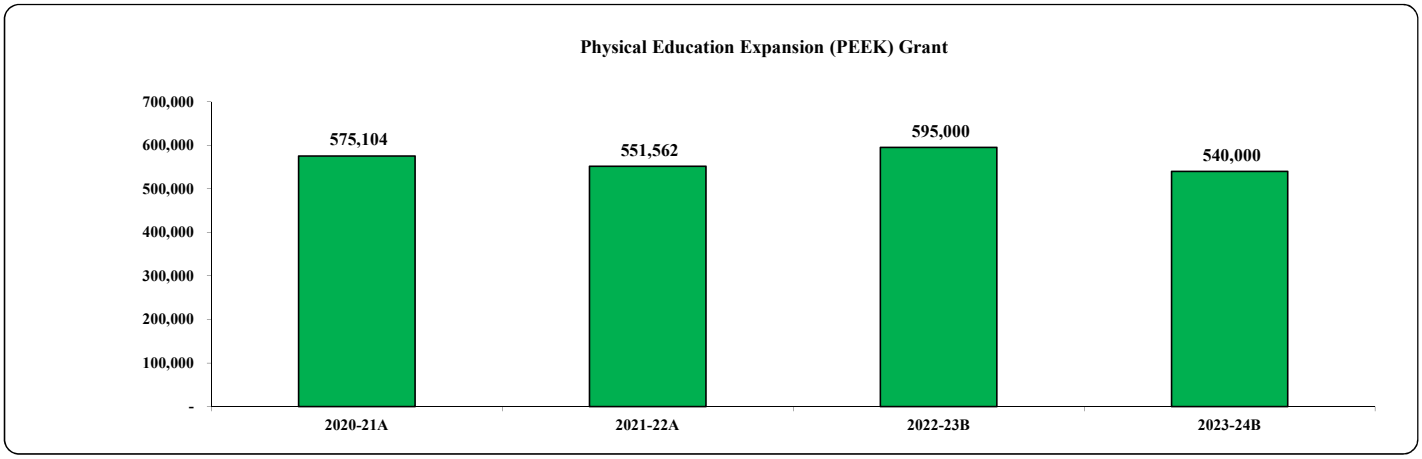


This fund represents the PERS reserve that was originally setup to partially offset large rate increases in the PERS rate over the 2017-19 biennium and beyond. In FY23-24 there will be a transfer of $0.55M to the General Fund. The graph below shows that the PERS funding challenge is a long term problem 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		
Transfer from GF	220,000	246,493	290,000	290,000		
Beginning Fund Balance						
TOTAL RESOURCES	**575,104**	**551,562**	**595,000**	**540,000**		**-**
REQUIREMENTS						
Instruction	575,104	551,562	595,000	540,000		-
Contingency						
TOTAL REQUIREMENTS	**575,104**	**551,562**	**595,000**	**540,000**		**-**



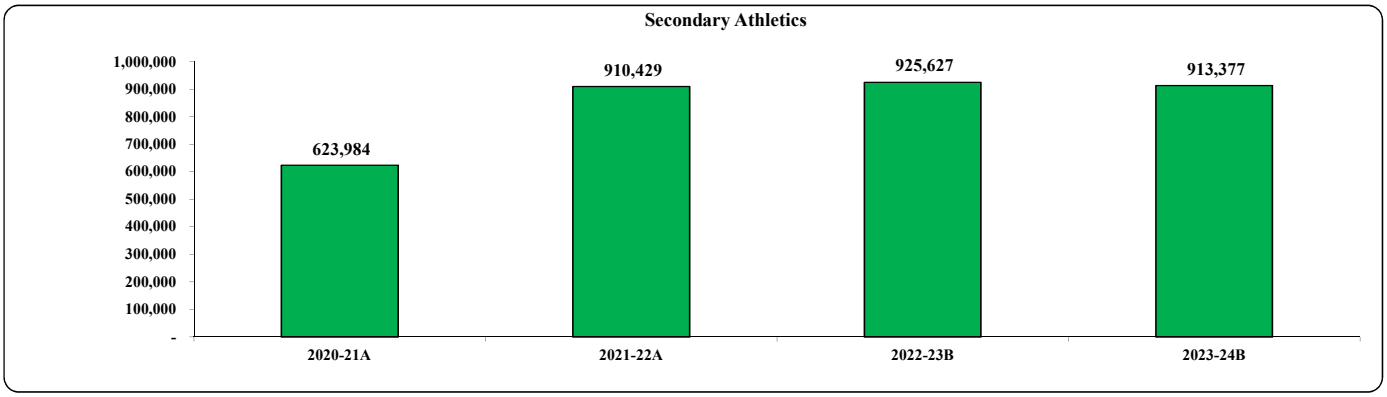
This page shows the Physical Education Expansion (PEEK) Grant. The District expects to be awarded the PEEK Grant again for the FY23-24 school year, provided the purpose of the grant remains the same as in past years, with a slight reduction, in the amount of $250K. We will be notified regarding the FY23-24 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		
Participation Fees	(156)	93,064	95,000	95,000		
Other Local Sources		5,946				
State Sources - OSSA		-	25,000	25,000		
Transfer from GF	375,000	375,000	500,000	620,000		
Beginning Fund Balance	249,140	359,883	215,627	83,377		
TOTAL RESOURCES	**623,984**	**910,429**	**925,627**	**913,377**		**-**
REQUIREMENTS						
Instruction - Middle School Co-Curricular:						
Salaries and Wages		-	600	600		
Employee Benefits		-	150	150		
Purchased Services	1,776	32,098	42,500	55,150		
Supplies and Materials	9,884	3,729	30,000	35,500		
Capital Outlay	6,831	-	6,000	6,000		
Other Objects	450	3,250	1,000	1,000		
Total Middle School	**18,941**	**39,077**	**80,250**	**98,400**		**-**
Instruction - High School Co-Curricular						
Salaries and Wages	272	1,947	60,000	60,000		
Employee Benefits	109	599	15,000	15,000		
Purchased Services	106,723	378,475	540,000	578,200		
Supplies and Materials	105,099	134,932	90,000	84,650		
Capital Outlay	6,346	58,147	32,000	20,000		
Other Objects	26,611	81,625	25,000	36,000		
Total High School	**245,160**	**655,725**	**762,000**	**793,850**		**-**
Contingency	359,883	215,627	83,377	21,127		-
Fund Balance						
TOTAL REQUIREMENTS	**623,984**	**910,429**	**925,627**	**913,377**		**-**



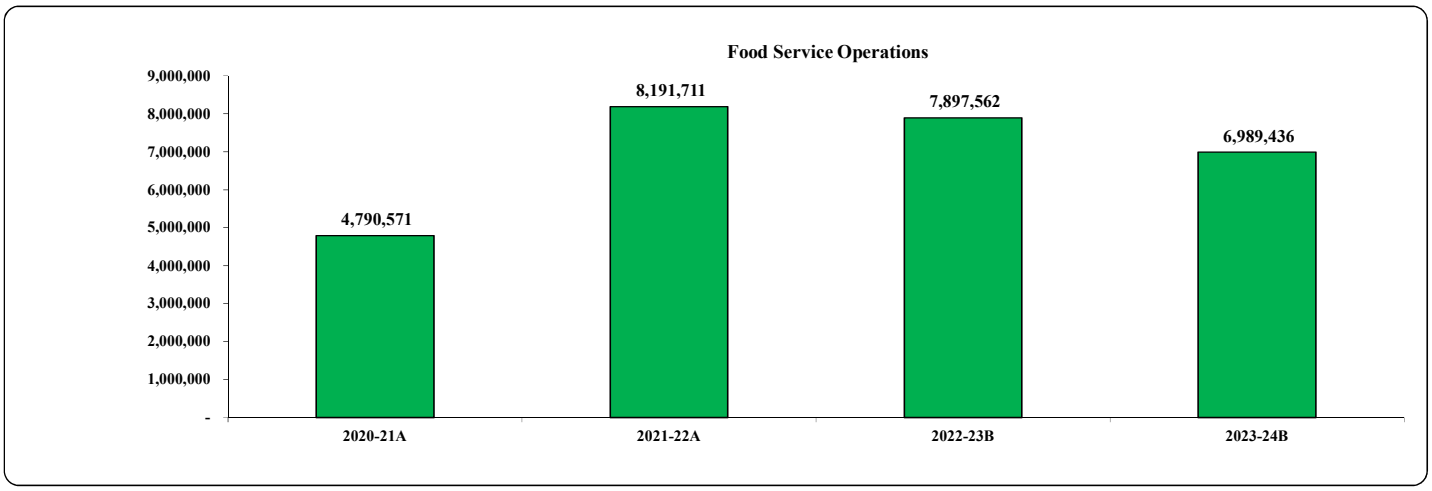
Secondary Athletics includes revenues and expenses other than the coaching stipends that are paid for by the General Fund (GF) in function 1122 (p.39) and 1132 (p.43). In FY23-24, the GF will transfer $620K to help support this fund. Other revenues are received from admission fees to games and participation fees from athletes.

Admissions revenue was affected in prior years by the cancellation of home contests due to the COVID-19 virus. 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.

Secondary Athlietics has experienced rising costs over the last couple of years driven by a few things. 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 old. This will keep athletes in newer technology with a higher standard of care. Also, the District will have to pay more for athletic trainers in 2023-24 which were previously mostly paid for by a community partner. Finally, due to staffing shortages, teams have had to use charter buses versus First Student buses. Charter buses are much more expensive.

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



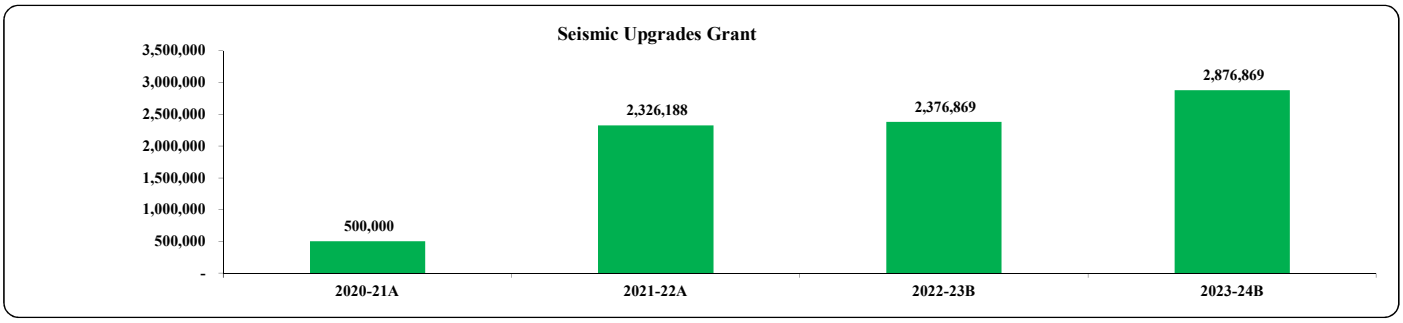
MSD food services are provided for students by Sodexo, Inc. The majority of the anticipated requirements or expenditures are reflected in Purchased Services, which is primarily comprised of Sodexo's fee to the district, which includes all food, supplies, and labor that go into providing individual meals. 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		
Transfer from General Fund	500,000	800,000		750,000		
Beginning Fund Balance	-	233,110	376,869	376,869		
TOTAL RESOURCES	**500,000**	**2,326,188**	**2,376,869**	**2,876,869**		**-**
REQUIREMENTS						
Transfer from General Fund	-	-	-	-		
Capital Outlay	266,890	1,949,319	2,376,869	2,876,869		
Contingency	233,110	376,869				
TOTAL REQUIREMENTS	**500,000**	**2,326,188**	**2,376,869**	**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's gym 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.

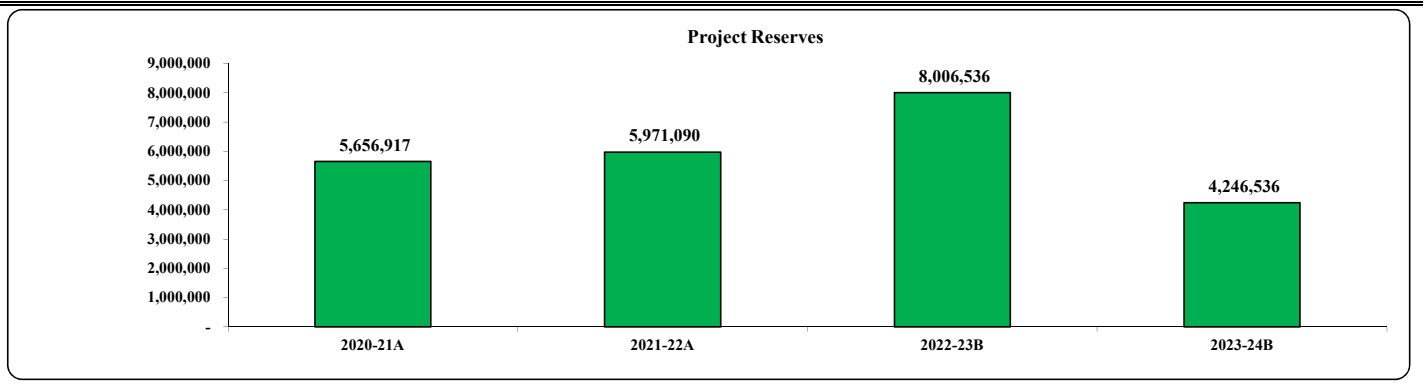
The next scheduled seismic upgrade will begin June 2023, when Jacksonville Elementary is scheduled to have the entire campus updated to immediate occupancy standards. This will be a two phase project with Phase I beginning in June and finishing late August. Some select work will be scheduled for Winter 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 NMHS. 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		
Transfer from General Fund: Turf Replacement	20,000	20,000	20,000	20,000		
Other (including PPC, ETO)	344,293	441,509	400,000	400,000		
Construction Excise Tax (CET)	1,114,247	1,031,365	601,000	830,000		
Beginning Fund Balance	875,686	1,698,216	3,355,536	536,536		
TOTAL RESOURCES	**5,656,917**	**5,971,090**	**8,006,536**	**4,246,536**		**-**
REQUIREMENTS						
Instruction:						
Curriculum Spending						
Textbooks		74,011	2,500,000	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**		**-**
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		
Total NTS Support Services	**846,459**	**747,334**	**2,280,000**	**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		
Total Facilities Acquisition and Construction	**2,923,938**	**1,794,209**	**2,690,000**	**1,495,500**		**-**
Total Spending	**3,958,701**	**2,615,554**	**7,470,000**	**3,955,500**		**-**
Stadium Turf Replacement Reserves	222,515	242,515	262,515	282,515		
Curriculum Reserves						
Contingency	1,475,701	3,113,021	274,021	8,521		
TOTAL REQUIREMENTS	**5,656,917**	**5,971,090**	**8,006,536**	**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	Ruch	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	24PRRFFI01	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 one of our highest priorities in the Medford School District. We are dedicating a great deal of professional learning opportunities for our staff about teaching students to read, write, listen, and speak. To do this effectively, we need access to student and teacher materials in both print and digital formats that are aligned to state standards, reflect all kinds of learners, and support differentiated learning formats and activities.

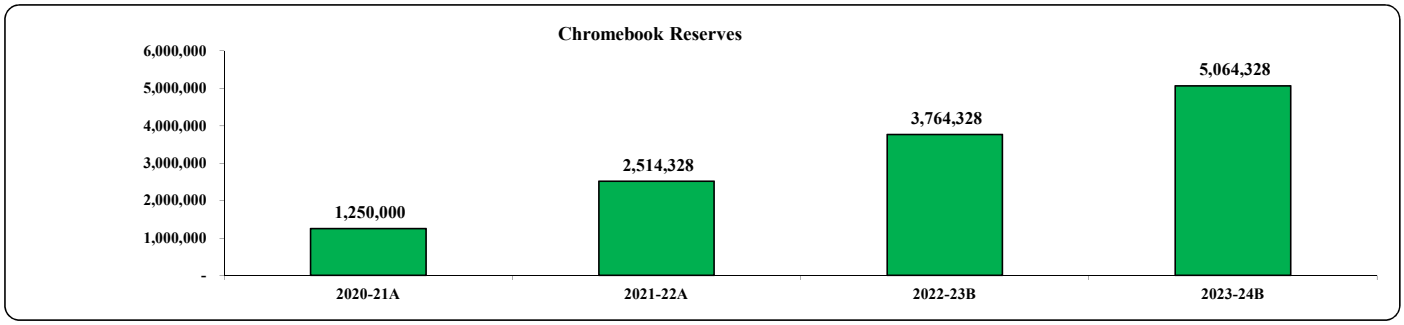
$1.75 M is currently budgeted in Curriculum Reserves for the FY23-24 for the purchase of Mathematics teaching materials for K-12 by July 1, 2024.

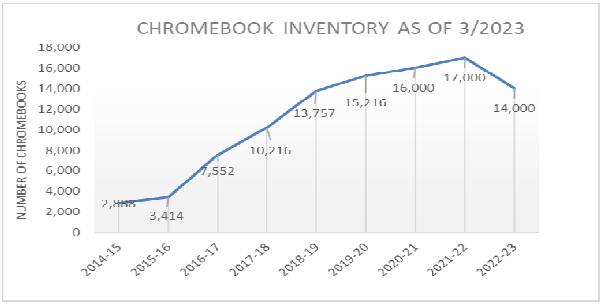
Total Curriculum FY23-24: $1,750,000

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		
Local Revenue		14,328		50,000		
Beginning Fund Balance		1,250,000	2,514,328	3,764,328		
TOTAL RESOURCES	**1,250,000**	**2,514,328**	**3,764,328**	**5,064,328**		**-**
REQUIREMENTS: Instruction						
Support Services	1,250,000	-	-	5,500,000		
Total Instruction	**1,250,000**	**-**	**-**	**5,500,000**		**-**
Contingency		2,514,328	3,764,328	(435,672)		-
Unappropriated Fund Balance	-					
TOTAL REQUIREMENTS	**1,250,000**	**2,514,328**	**3,764,328**	**5,064,328**		**-**





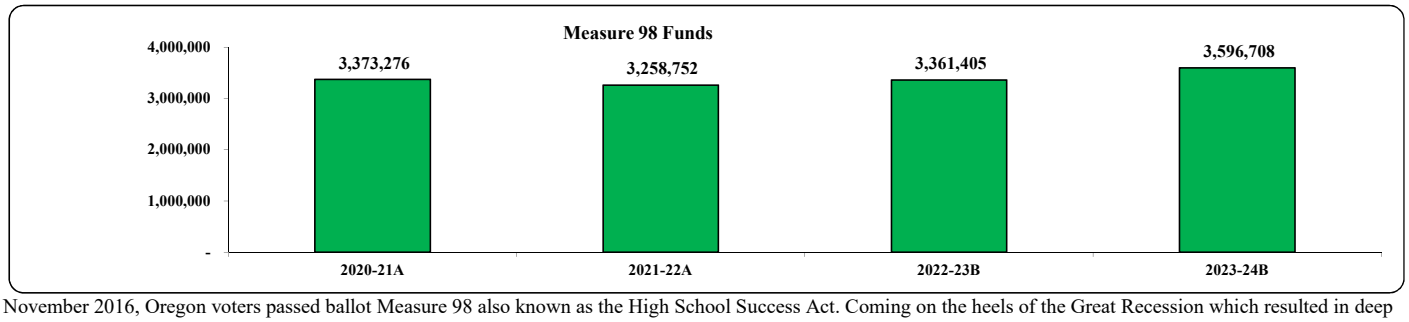
The District began setting aside $1.25M each year starting in FY20-21 towards a new Chromebook Reserves account. Chromebooks cost approximately $365 each and have an expected life span of 6 years. In past years Chromebooks have been expensed out of the Special Revenue Projects Reserves Fund (pp.118-122) and the General Fund function Network and Telecommunication Services, 2669 (p.100). The initial buy of 2013-14 of 297 was a pilot to test the Chromebooks, and since then the District has purchased 16,000 Chromebooks as of April, 2021, which have been assigned to teachers and students. More than 8,000 Chromebooks were distributed to students and teachers during the COVID-19 shelter in place order to support distance learning in 2020.

Chromebook Replacement 2023-24

- The majority of our 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 we 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. We currently have around 12,500 active devices for 1st grade through 12th grade students, along with the pockets of devices for special purposes.
  - o This will give us several years of surplus to replace devices that are lost or damaged beyond repair
  - o We currently go through approximately 500 devices a year for lost and damaged beyond repair devices
  - o The devices do 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		
Beginning Fund Balance	3,274	(201,276)	(71,689)	0		
TOTAL RESOURCES	**3,373,276**	**3,258,752**	**3,361,405**	**3,596,708**		**-**
REQUIREMENTS: Instruction:						
CTE	822,900	990,174	1,116,515	1,194,949		
College and Career Readiness	950,888	1,080,691	1,146,341	1,200,879		
Dropout Prevention	1,696,288	1,259,577	1,098,548	1,200,879		
Middle School Preparedness	104,476					
Total Instruction	**3,574,552**	**3,330,442**	**3,361,405**	**3,596,708**		**-**
Contingency	(201,276)	(71,689)	0	0		-
TOTAL REQUIREMENTS	**3,373,276**	**3,258,752**	**3,361,405**	**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

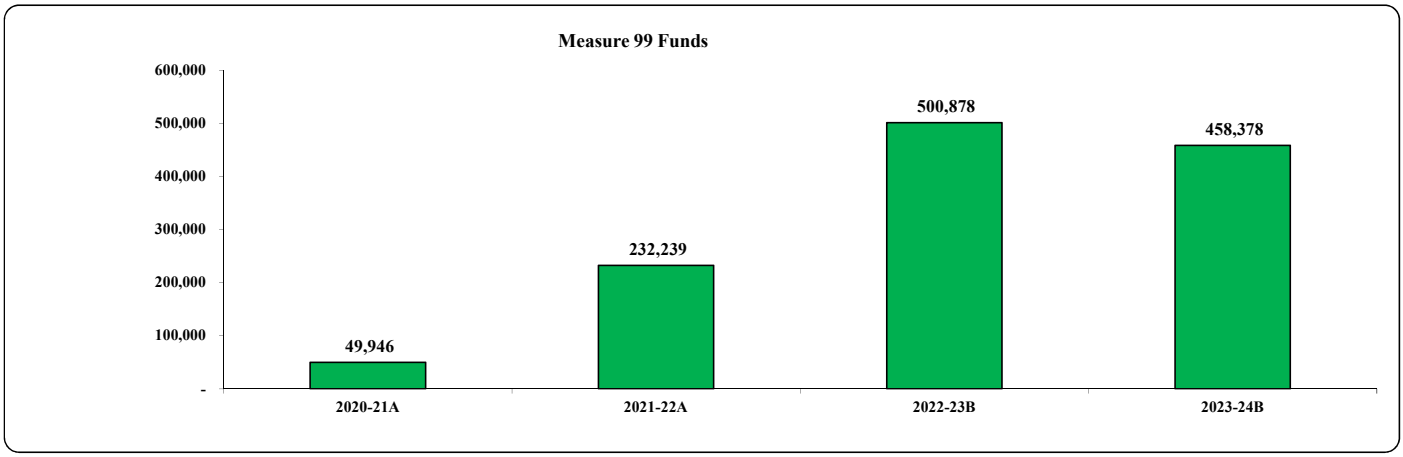
• Develop a K-12 School Counseling framework based on the American School Counselor Association (ASCA) standards and Oregon's Framework for Comprehensive School Counseling Programs
• Support middle and high school counseling FTE
• Develop a Student Pathways Plan function within Synergy to document students' 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		
Beginning Fund Balance	49,946	(29,046)	93,378	50,878		
TOTAL RESOURCES	**49,946**	**232,239**	**500,878**	**458,378**		**-**
REQUIREMENTS						
Instruction	78,992	138,861	450,000	407,500		
Total Instruction	**78,992**	**138,861**	**450,000**	**407,500**		**-**
Pass-through to Charter Schools						
Contingency	(29,046)	93,378	50,878	50,878		-
TOTAL REQUIREMENTS	**49,946**	**232,239**	**500,878**	**458,378**		**-**



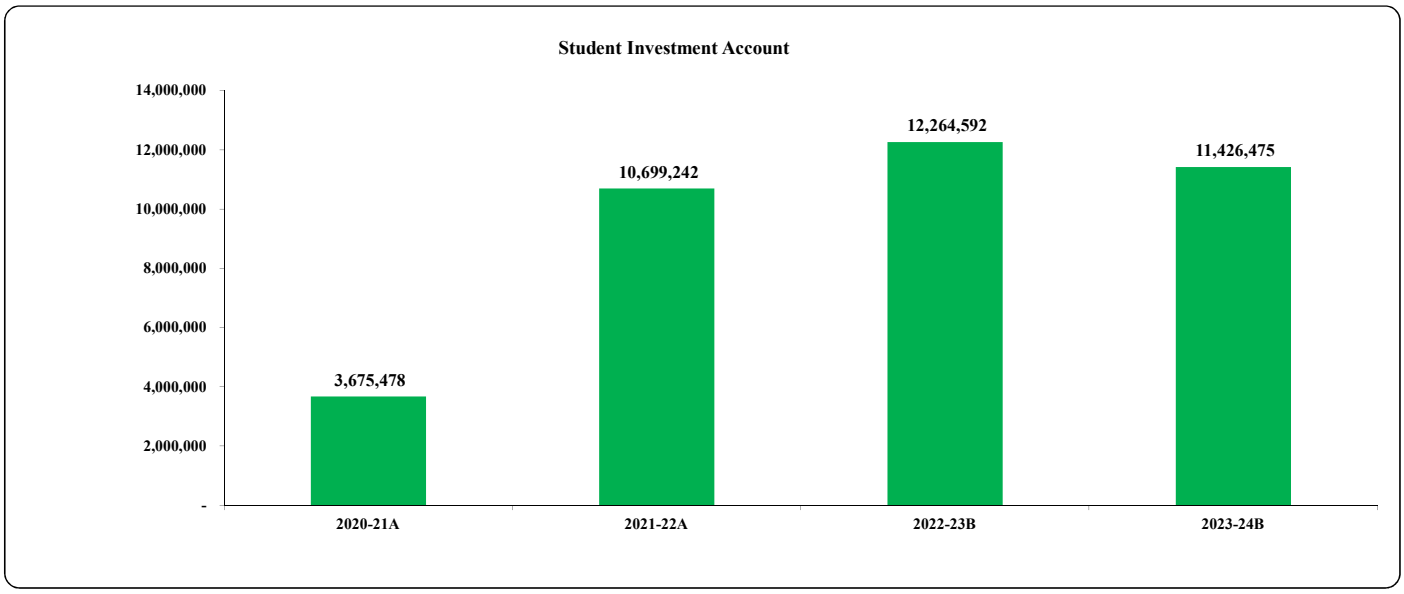
Measure 99 created an Outdoor School Education Fund from Oregon State Lottery Funds. The measure required that withdrawals from the State Lottery Fund cannot reduce lottery proceeds dedicated to the restoration and preservation of parks, beaches, watersheds, and native fish and wildlife. The Outdoor 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 we are 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		
Beginning Fund Balance		-	1,037,612			
TOTAL RESOURCES	**3,675,478**	**10,699,242**	**12,264,592**	**11,426,475**		**-**
REQUIREMENTS						
Instruction	3,080,391	5,799,191	8,515,627	7,058,209		
Support Services	582,549	3,510,454	3,388,965	3,999,266		
Community Services		351,985	360,000	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**		**-**



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.

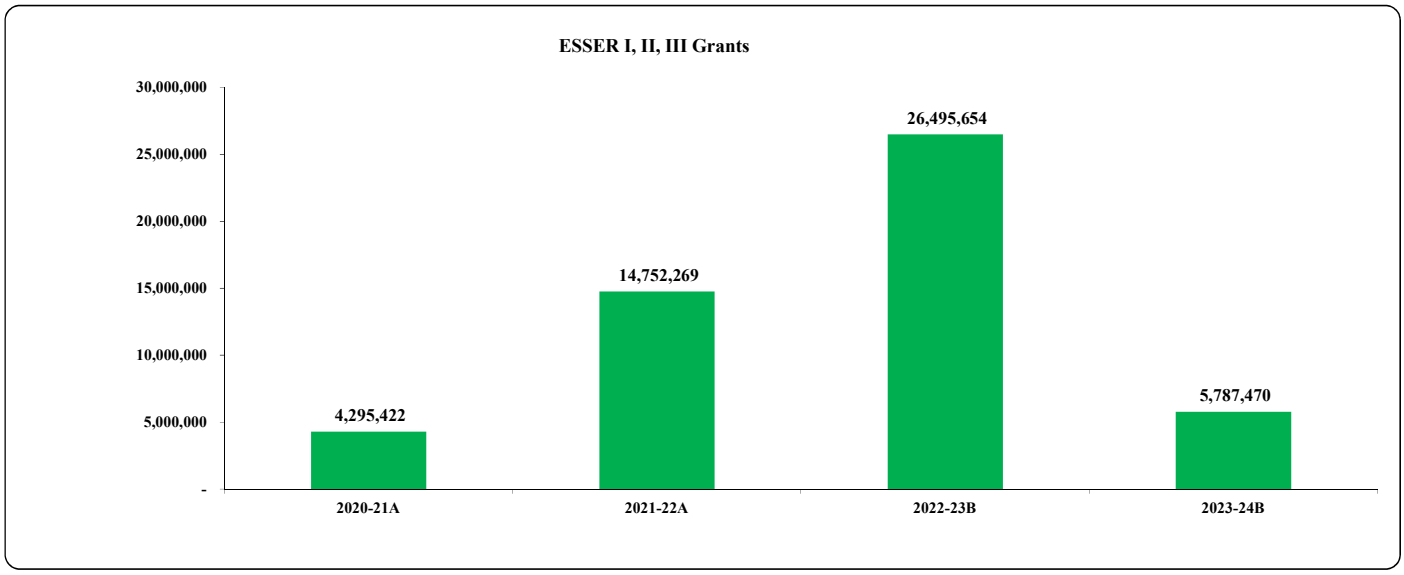
Special Revenue Funds - Student Investment Account

		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		
Beginning Fund Balance			9			
TOTAL RESOURCES	**4,295,422**	**14,752,269**	**26,495,663**	**5,787,470**		**-**
REQUIREMENTS						
Instruction	1,178,582	7,149,044	4,640,250	1,000,000		
Support Services	954,974	2,926,176	3,762,824	1,000,000		
Community Services						
Facilities Acquisition/Construction	2,161,866	4,070,129	17,574,580	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**		**-**



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

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

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

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

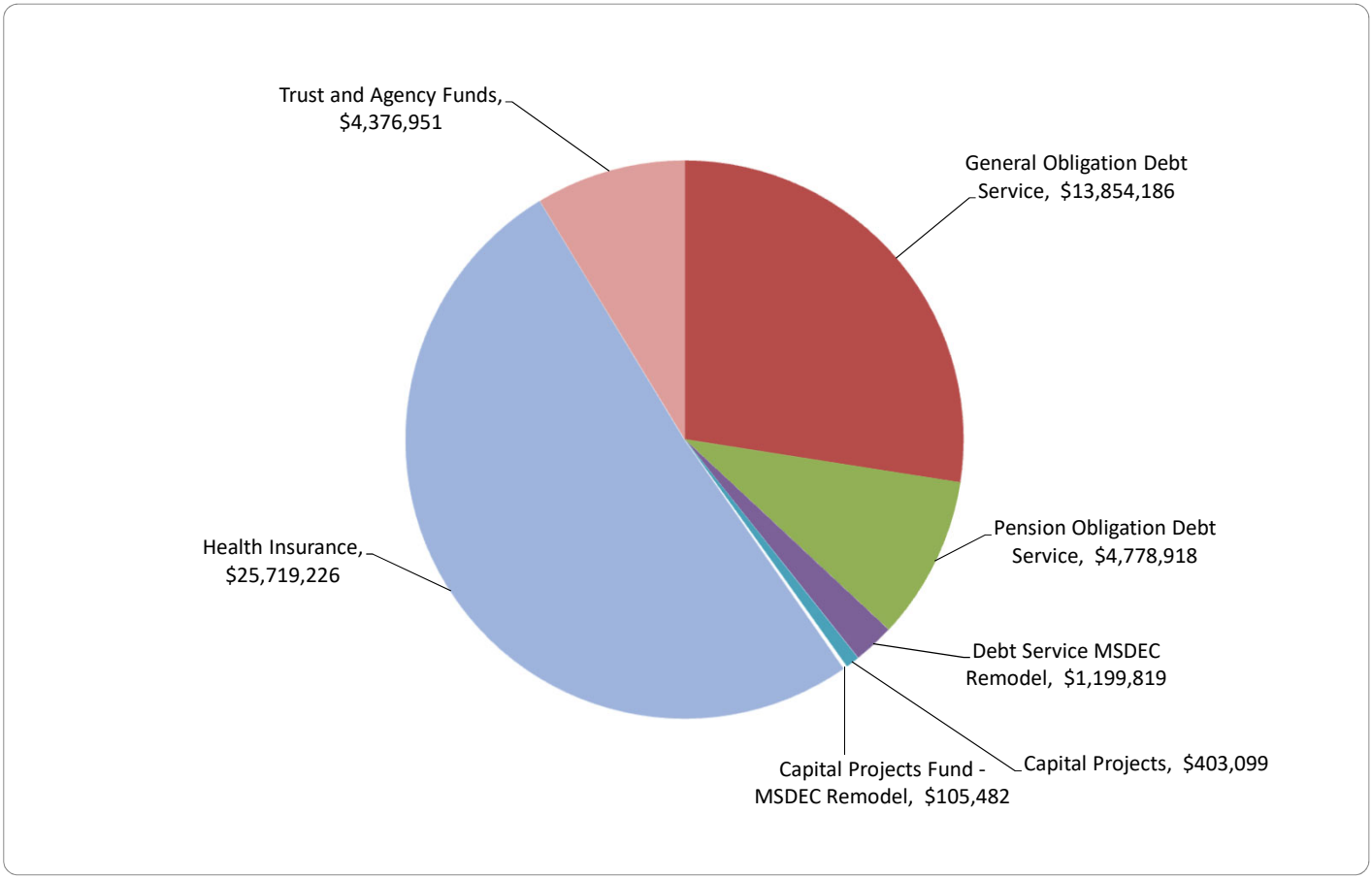
Special Revenue Funds - ESSER Grants Supplemental

Medford SD 549c ESSER Grants Budgets 4/4/2023					
	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 million in one-time funding to address the impact of the Coronavirus. Of the $51.3 million approximately $6.3 million will be passed through to Charter schools or other entities/programs. Of the remaining $45.0 million, $15.6 million will be spent towards making additional space available, $12.6 million will be spent on addressing learning loss and maintaining continuity of staff during the pandemic, $10.9 million will be spent on upgrading, replacing or repairing HVAC to improve air flow/handling, $2.0 million on purchasing technology to support distance learning, $1.8 million to support extended year/summer learning, $0.8 million on increased sanitation and $1.3 million to support various other activities/programs addressing impacts of COVID-19 on District staff and students.

Resources and Requirements - Other Funds

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



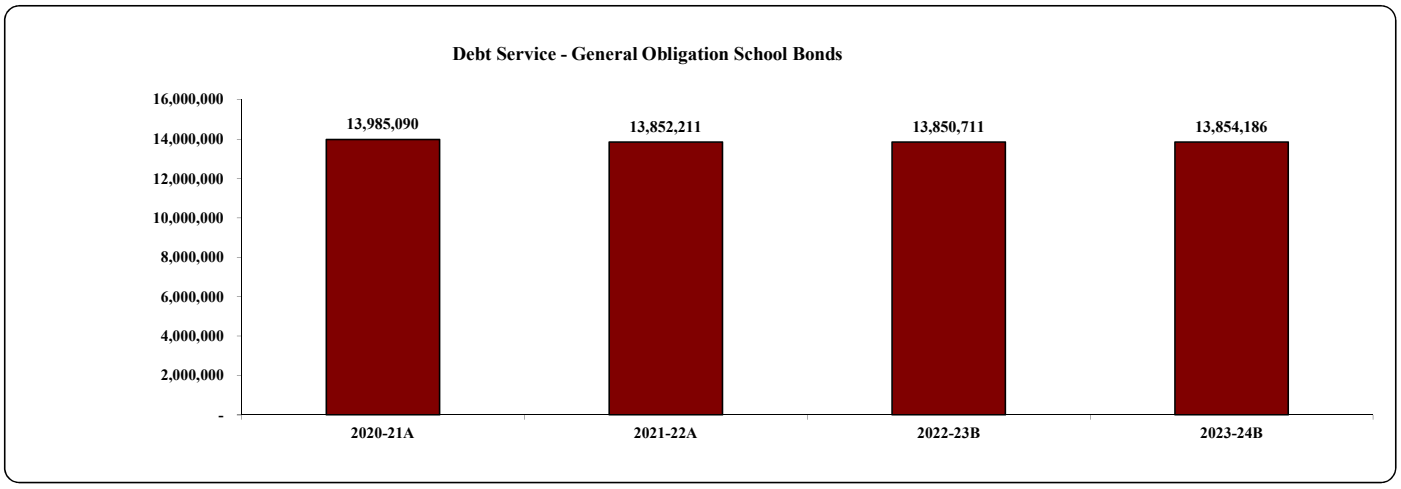
Other Funds Summary	2020-21 Actual	2021-22 Actual	2022-23 Amended	2023-24 Proposed	2023-24 Approved	2023-24 Adopted
Debt Service - General Obligation School Bonds	13,985,090	13,852,211	13,850,711	13,854,186		-
Debt Service - Pension Obligation Bonds	4,249,058	4,715,979	4,909,641	4,778,918		-
Debt Service -2021 Full Faith & Credit Bonds	-	1,200,000	1,198,869	1,199,819		-
Capital Projects Fund - 2021 Full Faith & Credit Bonds	22,703,460	22,106,252	10,777,389	105,482		-
Capital Projects Fund	308,987	339,099	371,099	403,099		-
Health Insurance Fund	23,138,218	24,379,227	25,119,226	25,719,226		-
Trust and Agency Funds - Student Scholarships	752,526	668,450	678,156	658,156		-
Trust and Agency Funds -Student Body Funds	2,088,419	3,186,317	3,778,945	3,718,794		
Total Appropriations	**67,225,758**	**70,447,535**	**60,684,037**	**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		
Prior Year Taxes	505,250	285,376	350,000	350,000		
Interest/Other	15,152	90,369	15,000	15,000		
Total Local Sources	**13,022,891**	**12,649,570**	**12,782,575**	**12,787,050**		**-**
Beginning Fund Balance	962,199	1,202,640	1,068,136	1,067,136		
TOTAL RESOURCES	**13,985,090**	**13,852,211**	**13,850,711**	**13,854,186**		**-**
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	7,270,000	7,645,000	7,985,000	8,300,000		
Interest Payments	5,511,950	5,139,075	4,797,575	4,486,050		
Dues and Fees	500	0	1,000	1,000		
TOTAL DEBT SERVICE*	**12,782,450**	**12,784,075**	**12,783,575**	**12,787,050**		**-**
Contingency	1,202,640	1,068,136	1,067,136	1,067,136		-
Unappropriated Fund Balance	-	-	-	-		-
TOTAL REQUIREMENTS	**13,985,090**	**13,852,211**	**13,850,711**	**13,854,186**		**-**

*Appropriation Level

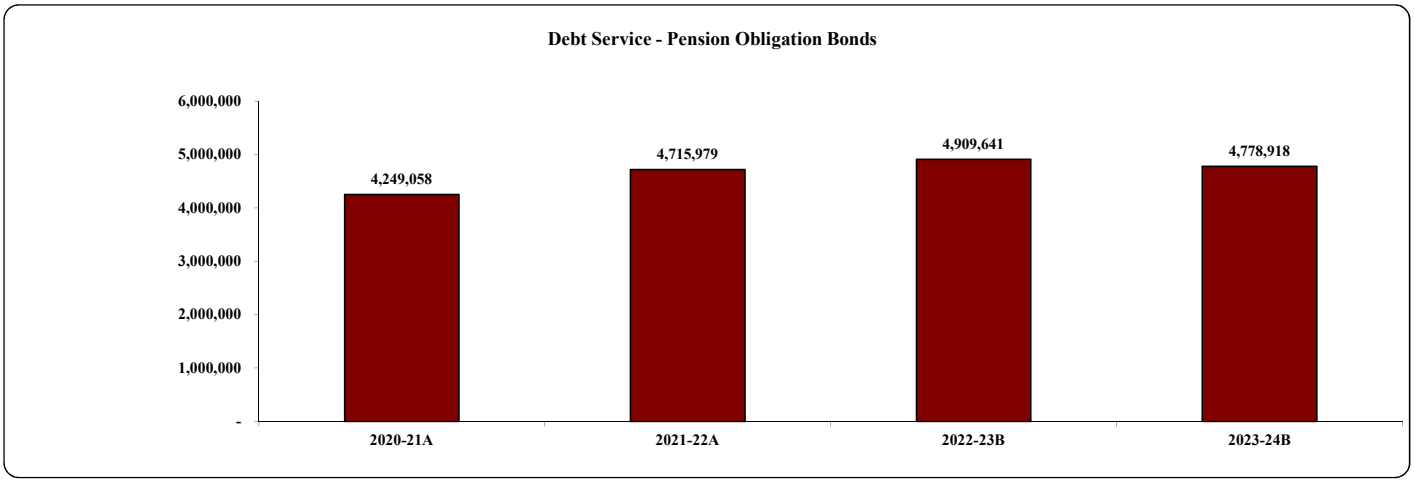


The District has one outstanding General Obligation Debt Bond issuance. The 2015 bonds refunded the majority, but not all, of the outstanding 2007A, 2007B, 2008 and 2009 bonds to reduce interest rates. The 2007A bond payments finished in 2016-17 and payments on the 2007B, 2008 and 2009 bond payments 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		
Other Sources:						
Interest/Other	4	4	-	-		
Beginning Fund Balance	129,618	52,575	335,725	334,225		
TOTAL RESOURCES	**4,249,058**	**4,715,979**	**4,909,641**	**4,778,918**		**-**
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	2,675,000	3,010,000	3,375,000	3,770,000		
Interest Payments	1,521,483	1,369,704	1,198,916	1,007,418		
Dues and Fees	-	550	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**		**-**
Contingency	52,575	335,725	334,225	-		-
Unappropriated Fund Balance	-	-	-	-		-
TOTAL REQUIREMENTS	**4,249,058**	**4,715,979**	**4,909,641**	**4,778,918**		**-**

*Appropriation Level

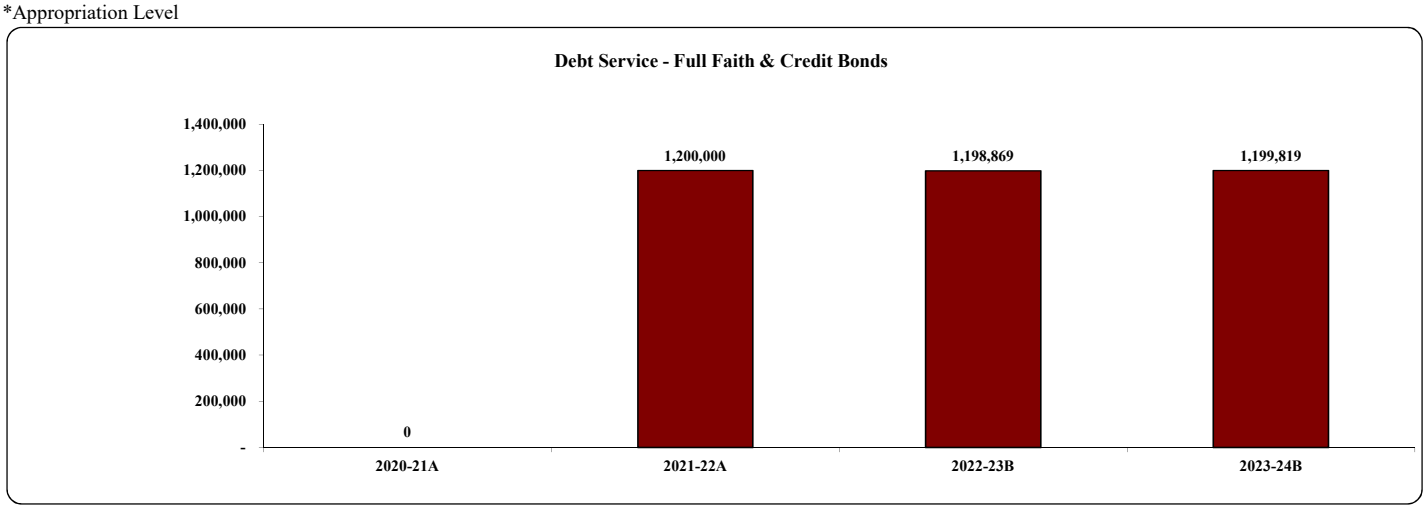


In 2007, the District issued $40.2 M of Pension Obligation Bonds, the proceeds of which went directly to the Oregon Public Employee Retirement System (PERS) as a pre-payment on future District pension obligations for the purpose of reducing the District's annual PERS contribution rates. Debt Service is scheduled to be paid through Fiscal 2026-27. The budget reflects the principal and interest payments schedule defined at the issuance of the bonds. Revenue for payments on these bonds is funded through withholding as a percentage of gross payroll for PERS. At the beginning of 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		
Other Sources:						
Interest/Other						
Beginning Fund Balance			28,869	29,819		
TOTAL RESOURCES	**-**	**1,200,000**	**1,198,869**	**1,199,819**		**-**
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption		470,000	500,000	520,000		
Interest Payments		700,081	669,050	648,650		
Dues and Fees		1,050		1,050		
UAL lump sum payment to PERS						
Total Debt Service*	**-**	**1,171,131**	**1,169,050**	**1,169,700**		**-**
Contingency	-	28,869	29,819	30,119		-
Unappropriated Fund Balance	-	-	-	-		-
TOTAL REQUIREMENTS	**-**	**1,200,000**	**1,198,869**	**1,199,819**		**-**

*Appropriation Level

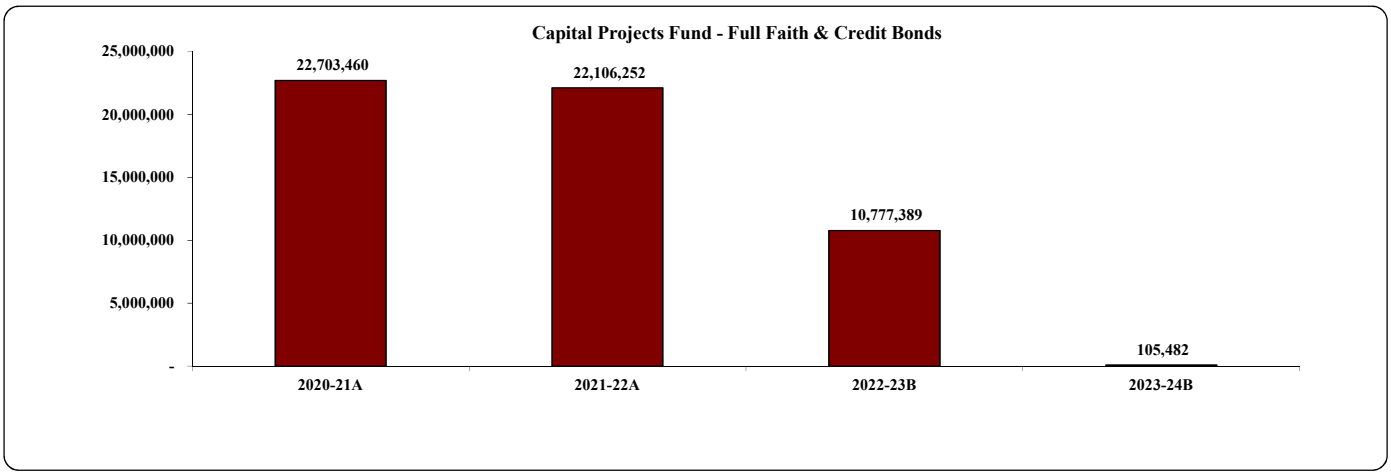


The District issued Full Faith & Credit Bonds in June 2021 to fund capital projects with a primary emphasis on seismically retrofitting the Oakdale Middle School. The issuance included $19.75 million par bonds and $2.953 reoffering premium which netted $22.5 million for construction after cost of issuance. Debt Service is scheduled to be paid through Fiscal 2045-46. The budget reflects the principal and interest payments schedule defined at the issuance of the bonds. Revenue for payments on these bonds is funded through a transfer from the General Fund. At the beginning of FY22-23 there will be $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		
TOTAL RESOURCES	**22,703,460**	**22,106,252**	**10,777,389**	**105,482**		**-**
REQUIREMENTS						
Facilities Acquisition:						
Salaries and Wages	-	-	-	-		-
Other OBJECTS	386,240	11,328,864	10,671,907	105,482		-
Total Facilities and Acquisition*	**386,240**	11,328,864	10,671,907	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**		**-**

*Appropriation Level

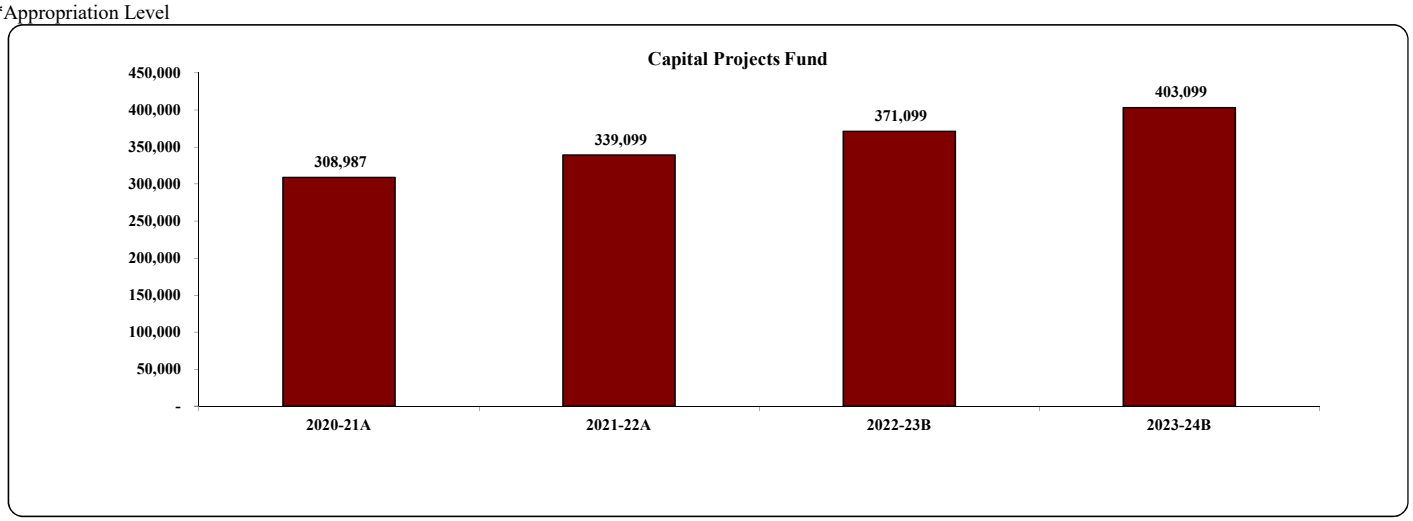


The District issued $22.7 million of Full Faith & credit bonds net of premium to be used primarily to remodel the Oakdale Middle School scheduled to open in fall of 2023. After cost of issuance net proceeds were $22.458 million. The District will use $17.5 million of these bond proceeds along with $12.5 million of ESSER III funds for a total of $30.0 million to remodel the Oakdale Middle School. Most of the remaining $4.958 million 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		
Other local sources	22,455	20,400	20,000	20,000		
Total Local Sources	**38,161**	**30,112**	**32,000**	**32,000**		**-**
Transfers In	-	-	-	-		-
Beginning Fund Balance	270,826	308,987	339,099	371,099		-
TOTAL RESOURCES	**308,987**	**339,099**	**371,099**	**403,099**		**-**
REQUIREMENTS						
Other Uses:						
Contingency	308,987	339,099	371,099	403,099		-
Unappropriated Fund Balance	-	-	-	-		-
TOTAL REQUIREMENTS	**308,987**	**339,099**	**371,099**	**403,099**		**-**

*Appropriation Level

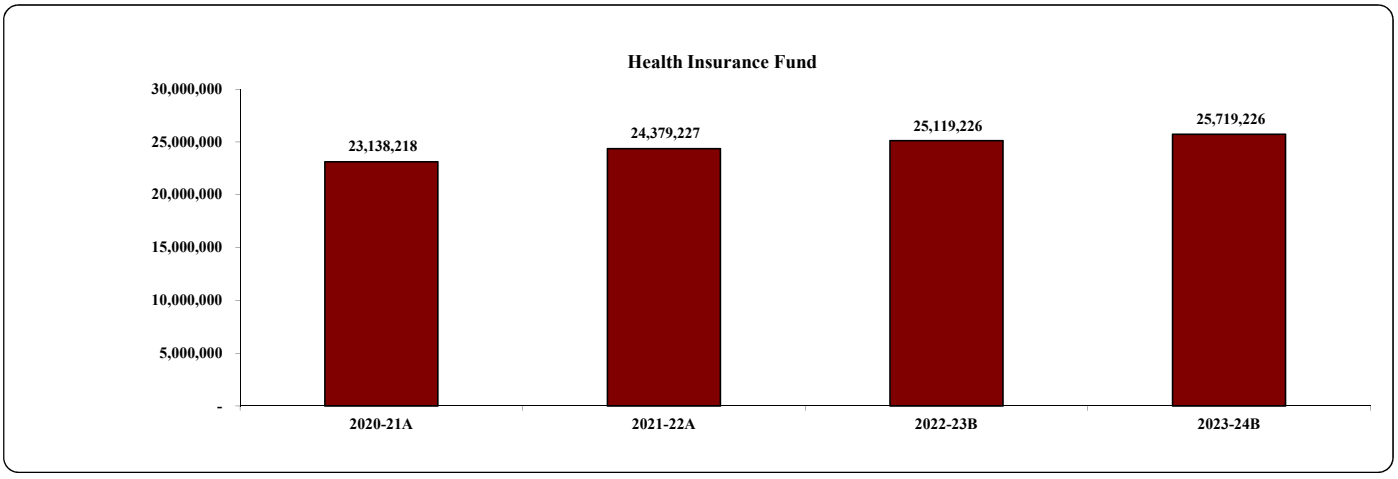


Bond funded construction was completed in FY12-13. This fund holds a note receivable from Madrone Trail Charter School for the West Side School sale because bond funds were used to make improvements at West Side School prior to the sale to Madrone Trail. The note receivable started in 2010 and has a 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		
Other Local Sources	338,020	498,916	-	-		-
Total Local Sources	**17,690,280**	**19,564,657**	**20,159,065**	**21,859,065**		**-**
Federal ERRP Grant	-	-	-	-		-
Beginning Fund Balance	5,447,936	4,814,570	4,960,162	3,860,161		
TOTAL RESOURCES	**23,138,218**	**24,379,227**	**25,119,226**	**25,719,226**		**-**
REQUIREMENTS						
Support Services:						
Salaries and Wages	69,053	140,413	60,000	60,000		
Employee Benefits	25,325	63,772	22,000	22,000		
Purchased Services	2,131,081	2,537,559	2,300,000	2,300,000		
Purchased Services - Claims	16,086,405	16,671,296	18,877,065	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**		**-**
Contingency	4,814,570	4,960,162	3,860,161	3,860,161		-
Unappropriated Fund Balance	-	-	-	-		-
TOTAL REQUIREMENTS	**23,138,218**	**24,379,227**	**25,119,226**	**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.

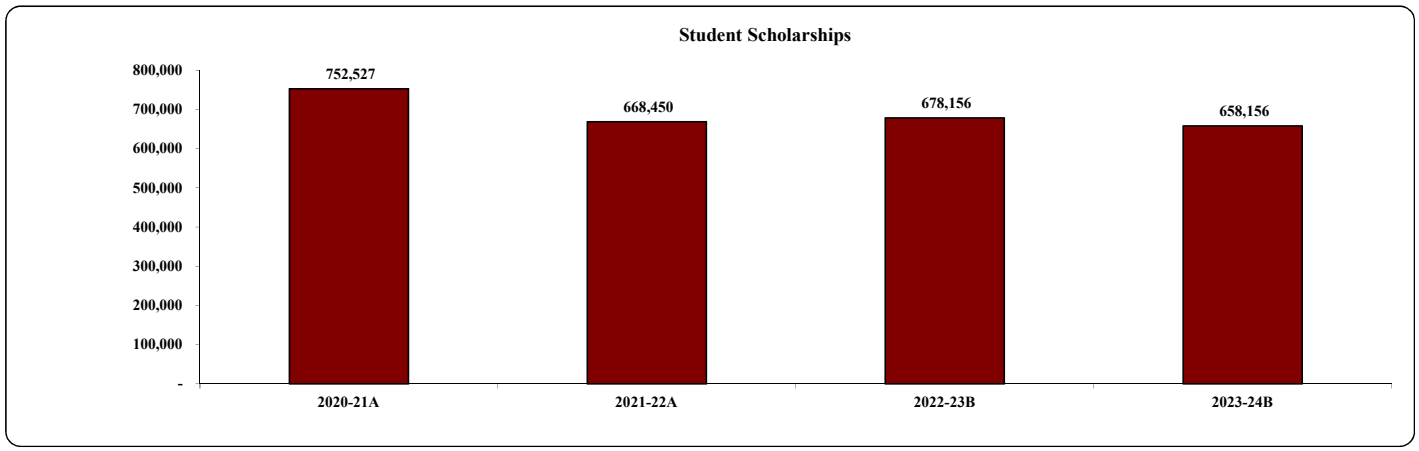
For the FY23-24 Proposed Budget MSD uses a preliminary high level cost estimate for the rate increase partially reduced by fewer FTE year over year due to a reduction in force.

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		
Contributions	206,968	162,132	215,000	215,000		
Other Local Sources	-	-	-	-		-
Total Local Sources	**229,948**	**172,157**	**235,000**	**235,000**		**-**
Beginning Fund Balance	522,578	496,293	443,156	423,156		
TOTAL RESOURCES	**752,526**	**668,450**	**678,156**	**658,156**		**-**
REQUIREMENTS						
Instruction:						
Expenses	256,234	225,293	255,000	255,000		
Other - Transfers Out						
Other Uses:	-	-	-	-		
Contingency	496,293	443,156	423,156	403,156		
Unappropriated Fund Balance	-	-	-	-		
TOTAL REQUIREMENTS	**752,527**	**668,450**	**678,156**	**658,156**		**-**

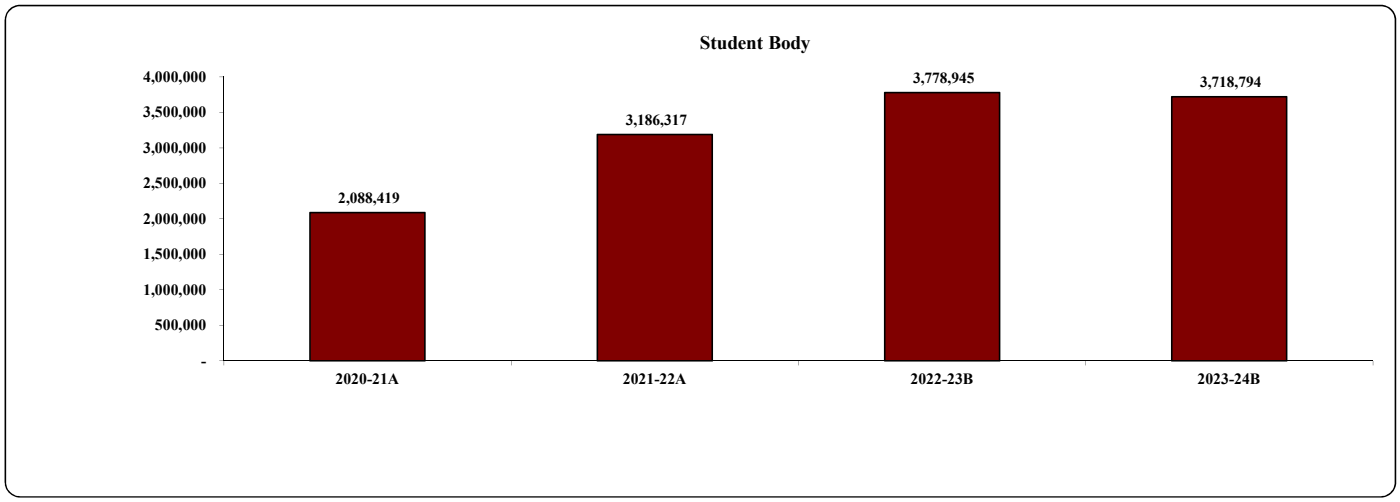
*Appropriation Level



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		
Extra-Curricular Activities	412,461	1,553,202	1,800,000	1,800,000		
Other						
Total Local Sources	**422,681**	**1,560,353**	**1,812,361**	**1,812,361**		
Beginning Balance	1,665,739	1,625,964	1,966,584	1,906,433		
TOTAL RESOURCES	**2,088,419**	**3,186,317**	**3,778,945**	**3,718,794**		
REQUIREMENTS						
Instruction:						
Elementary Extra-Curricular	42,681	182,410	309,830	309,830		
Middle School Extra-Curricular	74,846	123,014	283,111	283,111		
High School Extra-Curricular	344,928	914,310	1,279,572	1,279,572		
Total Instruction	**462,455**	**1,219,734**	**1,872,512**	**1,872,512**		
Contingency						
Due to Students	1,625,963	1,966,584	1,906,433	1,846,282		
TOTAL REQUIREMENTS	**2,088,419**	**3,186,317**	**3,778,945**	**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
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Supplemental Information



Revenue Sources

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

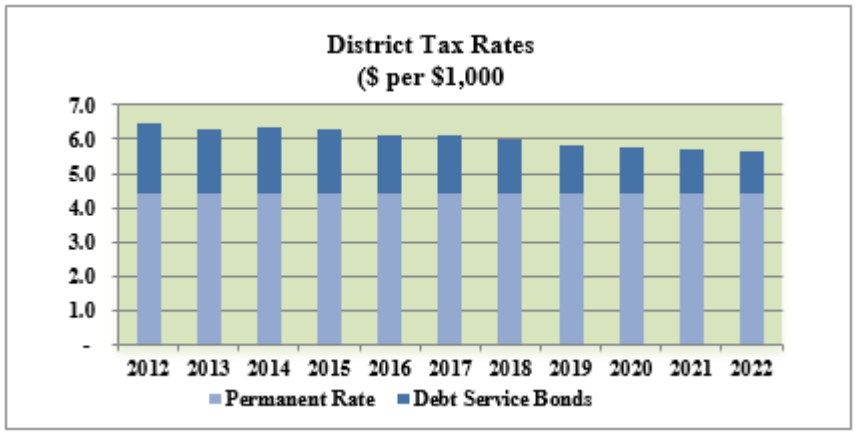
Property Taxes

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

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

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

Fiscal Year	General Tax Permanent Rate ($5 Limit)	Local Option	General Obligation Debt Service Bonds	Total District Tax Rate
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



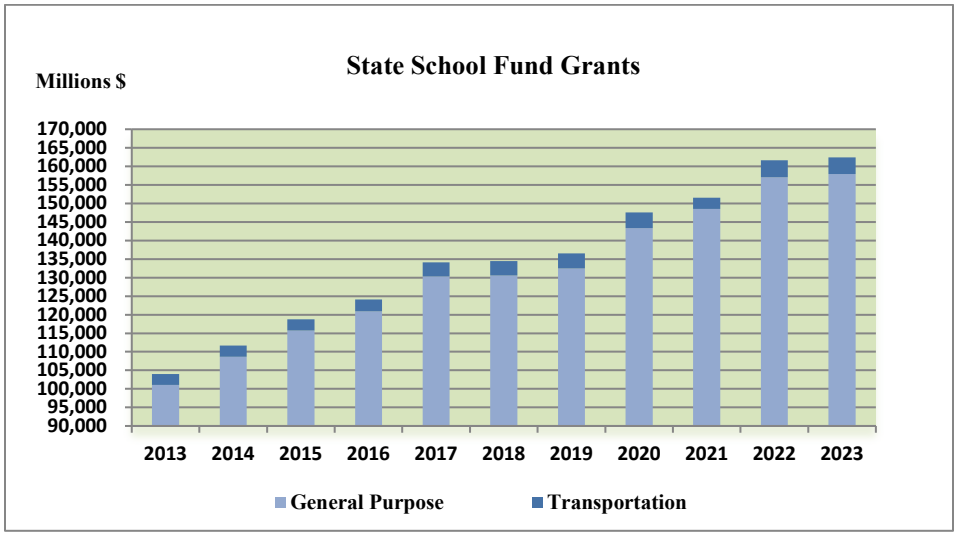
Revenue Sources

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.

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