

PROPOSED BUDGET

2025-2026



Fiscal Year 2025-26

BUDGET COMMITTEE

School Board Members

Cynthia Wright (*Chair*)
Michelle Atkinson
Lilia Caballero
Kendell Ferguson (*Vice Chair*)
Jeff Kinsella
Suzanne Messer
Michael Williams

Community Members

Lupe Murillo (*Position 1*)
Amanda Olson (*Position 2*)
Casey Stine (*Position 3*)
Margie Grether (*Position 4*)
Ilex Brandenberger (*Position 5*)
Kaylee Fugate (*Position 6*)
Brooke Lazzari (*Position 7*)

District Administration

Dr. Bret Champion, Superintendent
Jeanne Grazioli, Interim Superintendent (beginning 7/1/25)
Brad Earl, Assistant Superintendent of Operations
Ron Havniear, Executive Director of Security, Leadership & Facilities
Natalie Hurd, Communications & Community Relations Director

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Introduction



April 3, 2025

Superintendent's Message:

Reflecting on the last several years, I am proud of the work we were able to accomplish for students, all of which came as a result of collaborative planning and thoughtful budgeting. From preschool opportunities to increased early literacy success; from systemically knowing every student by name, strength, and need and then doing something about it to intentionally growing the leadership pipeline; and from increasing family engagement to opening Oakdale and Innovation Academy, the Board, Budget Committee, and staff in MSD truly worked towards becoming a place where ALL options are open and hopeful for our ALL of our students. While there is much more work to do, I am confident improvements for students will continue to be made, and remain ever grateful for the opportunity I have had to be part of this unique time in our history.

Gratefully,



Bret Champion
Superintendent

Interim Superintendent's Message:

As I look ahead to the upcoming school year, I feel optimistic about the future of Medford School District students. We're entering the third year of a customized English Language Arts curriculum, crafted and implemented by our own dedicated teachers and administrators. Additionally, we'll introduce the first year of our new math curriculum, developed by our educators as well. We are confident that these programs will lead to improved outcomes for our students.

This is also a time of transition as we bid farewell to Bret Champion, who has served as our Superintendent for the past six years—some of the most challenging years for schools nationwide due to the COVID-19 pandemic and the resulting learning loss. Under his leadership, our four-year graduation rate increased to 85.3% in 2024, surpassing the state average of 81.8%. During his tenure, we opened Oakdale Middle School and Innovation Academy, expanded preschool programs, and introduced a variety of new activities and athletic opportunities for our students. We are grateful for his expert guidance and wish him all the best in his future endeavors.

I would like to take this opportunity to express my sincere gratitude to the members of the Medford School District Budget Committee for their dedicated service, support, and thoughtful consideration of this proposed budget. Your guidance has been invaluable in shaping this budget as we continue to strive to meet the evolving needs of our students.

The Medford School District shares a clear vision: *ALL are learning, and learning is for ALL*. To guide our efforts, we rely on a set of foundational documents that outline our strategy, define system measures, set aspirational goals for students, and establish leadership principles within the district. We remain committed to collective effort, building initiatives around our top priorities. Each year, we reaffirm these priorities, which

for the 2025-26 school year can be found on page 2 of tonight's budget presentation. While these priorities may evolve slightly with the arrival of a new Board and Superintendent, the core focus will remain largely unchanged.

Last year, we discussed the challenges of declining enrollment and the unfavorable public perception of public schools. Birth rates continue to decline, and Oregon is among the states most affected by this trend. Combined with the growing availability of alternative education options, this has contributed to a decrease in our enrollment. Additionally, the impact of the pandemic on student learning continues to be felt in our system, making the task of educating students more challenging than ever. We fully embrace this challenge and remain strong advocates for sustainable funding to support our programs and improve student outcomes.

As of December 31, 2024, our districtwide non-charter enrollment has decreased by nearly 1,030 students since the 2018-19 school year, the last full year before the pandemic. The largest decline has been in elementary schools, where enrollment has dropped by over 1,750 students (25%) since 2019. While middle and high school enrollment has remained stable, we expect these numbers to decline as elementary students transition to middle and high school in the coming years. With birth rates continuing to fall, enrollment is projected to decline for at least the next five years, with a professional demographic analysis forecasting continued decreases well beyond that.

We talked openly in public meetings in early 2024 about a then-anticipated two-year \$15 million shortfall in funding. Our estimate at that time was based on a preliminary State School Fund (SSF) figure of \$10.8 Billion for the 2025-27 funding biennium. We reduced our expenditures by \$7.6 million last year and used reserves to balance the budget, and we prepared ourselves for equal reductions to come. Fortunately, over the summer of 2024, the Governor led a process to consider a number of concerns put forward by Oregon school district leaders - including educational advocates from our own district - and the work of this group culminated in her proposing a much higher number of \$11.36 billion for school funding to the Oregon legislature.

As I write this letter, we have not yet received a final funding number from the Oregon legislature, and we do not expect a final figure until at least late May, if not later. Among several bills impacting schools, the legislature is considering raising the 34-year-old 11% cap on special education funding. While it's too early to determine the exact outcome and its impact on our funding, we are reasonably confident that additional funds will be allocated. Currently, the cap leaves us \$9 million short of fully funding special education services. In anticipation of an increase, particularly in special education funding, we have based our budget on an estimated \$11.46 billion in state funding.

This year, numerous news articles have highlighted Oregon school districts facing significant budget shortfalls. Some districts have already had to make cuts to meet their immediate financial obligations. There seem to be three main factors driving these budget challenges: (1) the ongoing instability of the Public Employee Retirement System, which has led to substantial increases in employer contribution rates; (2) the expiration of federal Elementary and Secondary School Emergency Relief (ESSER) funds, which many districts had been using to cover ongoing expenses; and (3) some districts' failure to recognize and address their financial realities, reflecting a lack of financial oversight.

The good news is that the Medford School District is in a much stronger financial position. While we will see an increase in PERS contributions, our rise is less significant than that of many other districts, which benefited from more favorable returns on their recently expired PERS bonds. Additionally, our district has been less reliant on ESSER funding for ongoing operations, and we implemented a plan two years ago to

prepare for the eventual end of these funds. Furthermore, we have had strong budget oversight, thanks to an informed and engaged School Board and Budget Committee, effective management, and a capable finance team. Looking ahead, it's important to note that our financial auditors have advised us to develop a succession plan for our two senior finance executives, both of whom are set to retire in the fall of 2028.

As to the summary of our budget, the Proposed Budget for 2025-26 is a deficit budget that includes a spending down of \$3.3 million of reserves to balance the budget. This is due to proposed one-time spending of \$3.3 million to replace the 15 year-old track and artificial turf field at South Medford High School that has been deemed to be unsafe for continued use. The rest of the budget is largely status quo when compared to the current year, with a net reduction of 2.5 FTE to continue to align with lower enrollment. The reduction in FTE nets approximately \$0.25 million in cost savings. All of the reductions will be done through attrition and/or by reassigning employees where possible.

Student Investment Account (SIA) and High School Success Act funding are expected to remain strong and we are not anticipating large reductions in Federal Funding. The Federal Programs budget begins in October and we foresee being able to utilize carry-over funds to offset projected 2% to 10% reductions in Federal Funds, if such a reduction occurs. If the cuts are 10% or more, we will have to reduce services in the areas supported by these funds beginning in the 2026-27 school year. For SIA funding, we are assuming an increase of 11% which is equal to the growth of the Corporate Activity Tax (CAT) that funds it. This is higher than what was proposed in the Governor's budget, but we assume it will be increased by the legislature.

As I mentioned earlier, our enrollment continues to decline due to falling birth rates and the increasing availability of schooling options outside of traditional public schools. Currently, we have more elementary school locations than needed based on our present and projected enrollment. Only three elementary schools have enrollment above the "break-even" point of 400 students, the number required to sustain a school adequately. With birth rates continuing to decline, it seems inevitable that we will need to consider consolidating to fewer locations. While this can be challenging for a community, consolidation is the option that will allow us to maintain the variety of services and opportunities that we all value for our elementary school-age children.

Our Board and district have consistently demonstrated strong stewardship of public funds. In light of the deep cuts being made by other districts across the state, I am particularly grateful for our proactive, long-standing fiscal management. I am confident that this proposed budget will enable us to continue providing high-quality instruction and a wide range of programs for our students. With continued effort and focus, our improvement initiatives will lead to better outcomes for all students. This is an excellent school district, supported by a dedicated community and staffed by exceptional teachers, staff, and students.

With gratitude,

A handwritten signature in black ink, reading "Jeanne Grazioli". The signature is written in a cursive, flowing style.

Jeanne Grazioli
Interim Superintendent

Organization

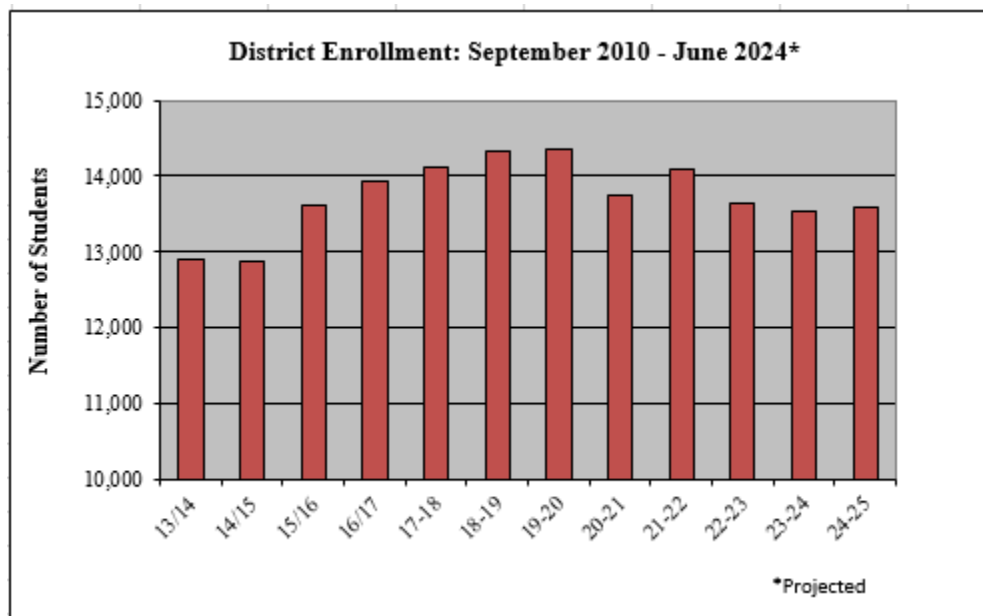


District Overview

Jackson County School District No. 549C, also known as the Medford School District (The District), is the eighth largest in Oregon. Serving approximately 13,610 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, three middle schools, 13 elementary schools, one K-8 School, one alternative high school, and four charter schools. Historical and projected enrollments are shown below:



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

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

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):

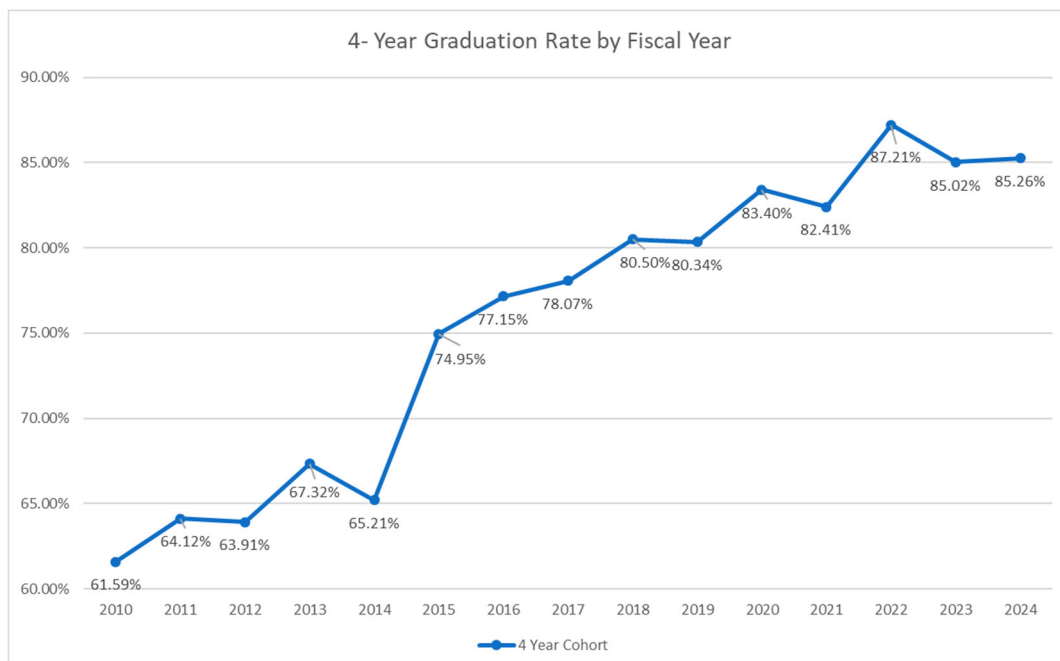
1. *Students Can Read:* Third Grade Reading, State Assessment
 2. *Students Are Numerate:* Eighth Grade Math, State Assessment
 3. *Students Are Engaged:* YouthTruth, Engagement Measure
 4. *Students Graduate:* Four Year Graduation Rate and Five Year Completer Rate
 5. *Students are Regularly Attending:* ODE Regular Attenders Data
- All Key Performance Indicators will be measured in aggregate, and disaggregated by student group.*

2024-2025 Goal: Student Success shows consistent growth year-to-year.

Priorities and Desired Outcomes 2024-2025:

- 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.
- Improve safety and security.

*Note: Priorities to be reviewed and updated by the fall of 2025.



Measures of the System

Measure	2023-24	2022-23	2021-22	2020-21	2019-20
4-year Cohort Graduation Rate*	85.3%	85%	87.2%	82.4%	83.4%
5-year Cohort Completer Rate*	86.2%	90.3%	89%	87.4%	89.8%
3rd Grade Reading*	38%	36%	38%	**	**
8th Grade Mathematics*	22%	24%	27%	**	**
YouthTruth High School, Engagement	22 (Percentile)	21 (Percentile)	19 (Percentile)	5 (Percentile)	18 (Percentile)
YouthTruth Middle School, Engagement	20 (Percentile)	14 (Percentile)	31 (Percentile)	24 (Percentile)	55 (Percentile)
YouthTruth Elementary Family, Engagement	44 (Percentile)	30 (Percentile)	11 (Percentile)	***	
Regular Attenders*	66%	64%	68%	**	**
9th Grade On-Track*	74%	78%	75%	63%**	79.3%**
Early Literacy (1st Grade EOY)	43%	43%	41%	33%	**
Talented and Gifted Overall	8%	8%	7%	6.3%	7.4%
Percentage TAG from Higher Poverty Schools (50% of Schools)	43%	20%	20%	33%	33%
Dual Credit/College Credit Earned	5,908	6,202	5,297	4,741	4,771
Students w/ College Credit	793	804	712	645	745
Percent of Total AP Students with Scores 3+	60%	57%	62%	49%	59%
AP Students with Scores 3+		373	330	187	364

	<i>Fiscal Year 2025-26</i>				<i>Organization</i>
	429				
Out-of-School Suspension	7.38%	6.74%	6%	**	4.17%
Student Discipline: Students Receiving	1011	930	732		604
Teacher School Retention	80%	84%	84%	85%	84%

*Student Success Act Measure and State Report Card Measures

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

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.

Thursday March 20, 2025	Budget Committee Orientation during the Board Meeting at Oakdale
Thursday April 3, 2025	1st Budget Committee Meeting at Oakdale – Committee elects officers, Superintendent delivers budget message and committee receives budget document.
Thursday April 17, 2025	2nd Budget Committee Meeting at Oakdale – Public comment, committee discusses and approves Proposed Budget. Budget chair signs resolutions.
Thursday May 1, 2025	3rd Budget Committee Meeting at Oakdale– If needed
Thursday May 8, 2025	Board Meeting. Public Budget Hearing on FY25-26 Budget* - at Oakdale Deliberate on budget approved by budget committee and considers additional public comment.
Thursday May 22, 2025	Board Meeting; FY25-26 Budget Adoption* - at Oakdale Board enacts resolutions adopting the budget, makes appropriations, imposes and categorizes tax levy.
June 30, 2025	District must submit balanced budget by this date.
July 30, 2025	District submits required budget documents to County Assessor, Department of Education, and Southern Oregon Education Service District by July 15, 2025.

*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

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

Financial Pages

Financial

NOTE: As with any budget, the development of this budget involves using estimates and 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 that some of these assumptions may change. Some key assumptions include, but are limited to, a \$11.459 billion 2025-27 Oregon K-12 budget, which is \$0.1 billion higher than the governor's recommended budget, high cost sped to be reimbursed at a minimum of 90%, SIA fully funded at approximately 11% growth for the biennium vs flat growth communicated by ODE, a 3.0% Cost of Living Adjustment (COLA) for all employees; step wage increases for those employees who qualify, and purchasing healthcare from the Oregon Educators Benefit Board (OEBB) for the full fiscal year.



All District Funds

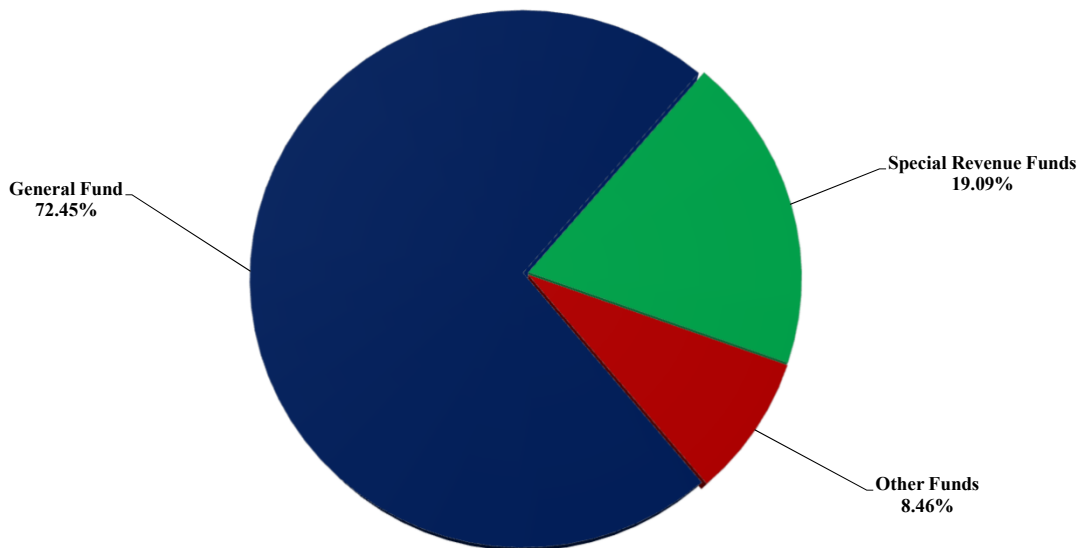
All Active District Funds

Special Revenue Funds:

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

Other Funds:

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



The General Fund is the primary funding source for operational spending in the District. In the FY25-26 Budget, the General Fund represents 72.45% of all resources versus 68.5% in the FY24-25 Amended Budget. Total resources across all fund types for FY25-26 is \$297.8M vs \$303.9M in the FY24-25 Amended Budget, which is -\$6.1M, or -2% lower. This is primarily due to the combination of a -\$6.9M decrease in Special Revenue Funds (p.106) primarily driven by lower Elementary and Secondary Emergency Relief (ESSER ending 09/30/2024) grant spending, and a -\$6.7M decrease in other funds (p.131) primarily driven by the end of self funded health insurance on 09/30/2024. This is somewhat offset by an increase of \$7.5M in the General Fund.

General Fund - Fund Balance Rollforward

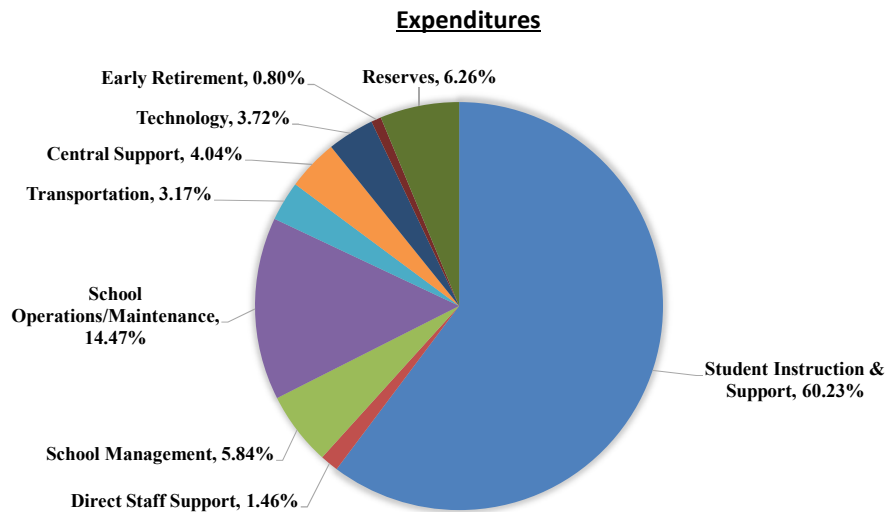
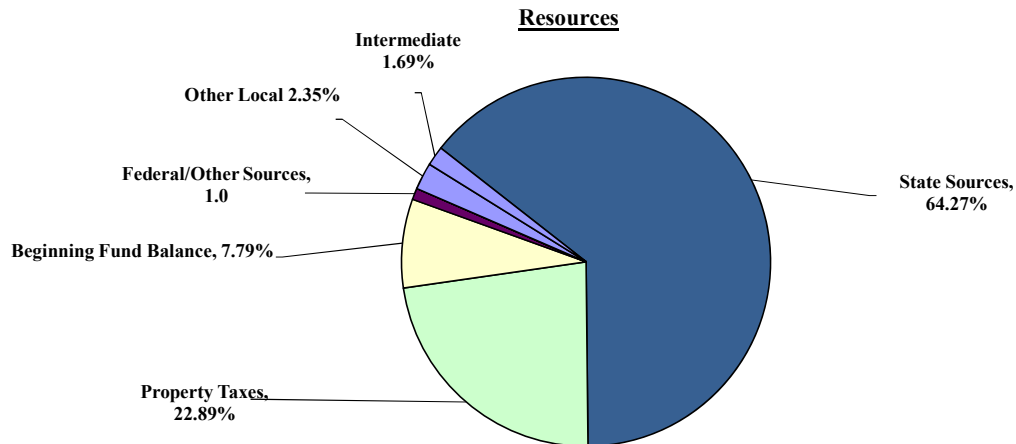
FY25-26	
(\$ Thousands)	Projection
Beginning Fund Balance	\$ 16,802
1. Previous Annual Surplus/(Deficit)	(4,477)
2. Change in Revenue	12,062
3. Change in Transfers In & Other Sources	-
4. Change in Salary & Wages	(3,787)
5. Change in Associated Payroll Costs	(4,524)
6. Change in Purchased Services	(2,464)
7. Change in Supplies and Materials	(551)
8. Change in Capital Outlay	20
9. Change in Other Objects	(42)
10. Change in Transfers Out/Other Uses	464
11. Total Annual Surplus/(Deficit)	(3,300)
12. Ending Fund Balance	\$ 13,502

In the General Fund, Fund Balance projection above for FY25-26, the District is proposing to deficit spend \$3.3M (line 11). Revenue and Transfers In is \$198.9M (p.11), are exceed by Expenditures and Transfers Out, which are \$202.2M (p.17). Descriptions of the major year over year changes in the FY25-26 budget are summarized in the schedule above and the words below.

1. The General Fund previous year FY24-25 forecast is to deficit spend \$4.48M as of the latest FY24-25 budget amendment, driven primarily by higher than budgeted Cost of Living Adjustments (COLA) to wages and higher facilities expenses.
2. Total revenue (resources minus transfers in and beginning fund balance) is estimated to increase \$12.0M or 6.5% over prior budget primarily driven by an increased State School Fund (SSF) and higher property taxes.
3. There will not be a change in transfers in from other funds and other income from FY24-25 to FY25-26. Transfers In includes \$0.55M from the PERS reserves fund, and other income of \$1.2M from GASB 96 and \$0.3M from GASB 87 Leases.
4. Total General Fund salaries and wages are up nearly \$3.8M or 4.8% to \$83.6M from \$79.8M in the prior year. The primary drivers of the \$3.8M increase are: \$2.3M for a 3% COLA increase, \$1.4M for step increases, and an increase of \$.78M for the add back of 2 days from the ending ESSER Special Revenue funds. These increases are offset by an expected attrition savings of -\$0.6M, -\$0.2M in early retirement stipend savings, and a net increase of +0.5 FTE in the General Fund, or an increase of \$0.045M.
5. Total General Fund Associated Payroll Costs are up \$4.5M or 9.2% to \$53.2M from \$48.7M in the prior year. The largest part of the increase is a \$3.3M increase from PERS. The combined increase from FICA/Medicare/Workers Comp/Unemployment/Oregon Paid leave is \$0.63M. Healthcare also has an increase of \$0.56M.
6. Total General Fund Purchased Services are up \$2.47M or 6.0% to \$43.7M from \$41.23M in the prior year. This is primarily due to an increase charter school pass through payments of \$1.4M. Utilities are up \$0.34 million due primarily to increasing rates. The increase in Professional Technical Services Instruction of \$0.25M is mainly due to the coordination of Speech Language Pathologists (SLP's) and the use of Presence Learning. Repairs and maintenance has an increase of \$0.18M based on prior year numbers and contractor price escalation. The remaining variance is due to the ever-increasing substitute usage in our district.
7. Supplies have increased a total of \$0.55M or 8.2% from the prior year due primarily to an increase in computer software and hardware. Hardware is up due to the cost of equipment continuing to rise as well as more technology being added to the classrooms. Software has an increase of \$0.176M for English Language Learners due to replacing Rosetta Stone with Duolingo. There are also renewals for Flashlight360 and ELlevation. Software has also increased a total of \$0.23M, due to the usage of iReady in elementary and middle schools. Additionally, the cost of digital and physical materials are outpacing inflation.
8. Total General Fund Capital Outlay costs are down -\$0.02M or -1.1% in replacement equipment. GASB 96 SBITA and GASB 87 Lease costs are capital outlay offset by an equal other income entry. These are required accounting entries that have no impact to Contingency/Fund Balance.
9. Total General Fund Other Objects costs are \$0.04 million higher than the prior year due to increases in insurance.
10. Total General Fund Transfers Out to Other Funds is down -\$0.46M, or -4% due to Transfer to self funded insurance is down \$1.13 million as self funded health insurance ended 09/30/2024, and Project Reserves transfers are up \$0.67 million due to higher curriculum spending partially offset by smaller capital projects and IT hardware spending

General Fund Resources & Requirements

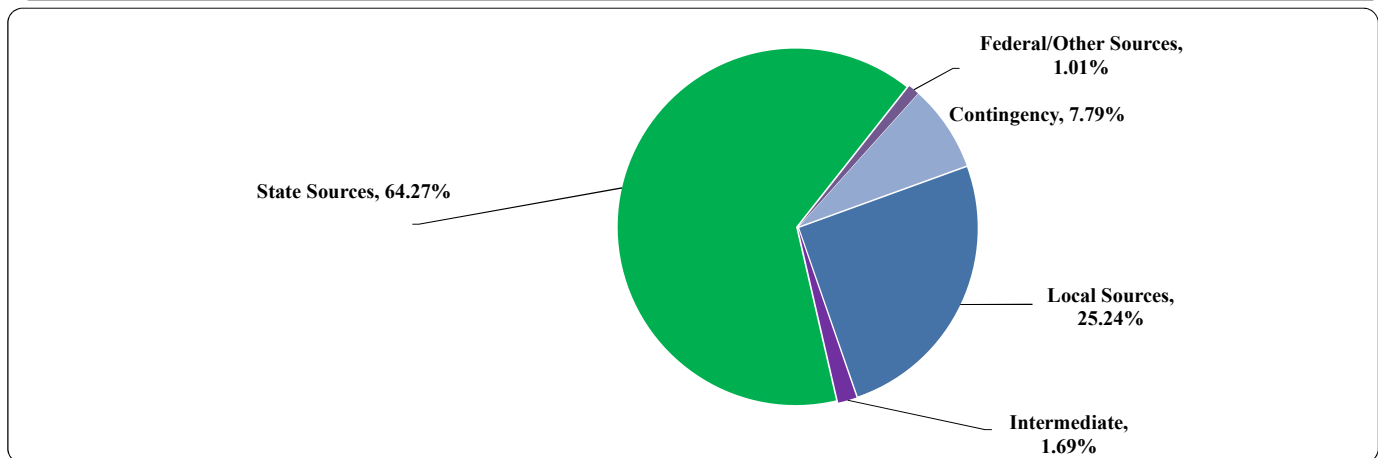
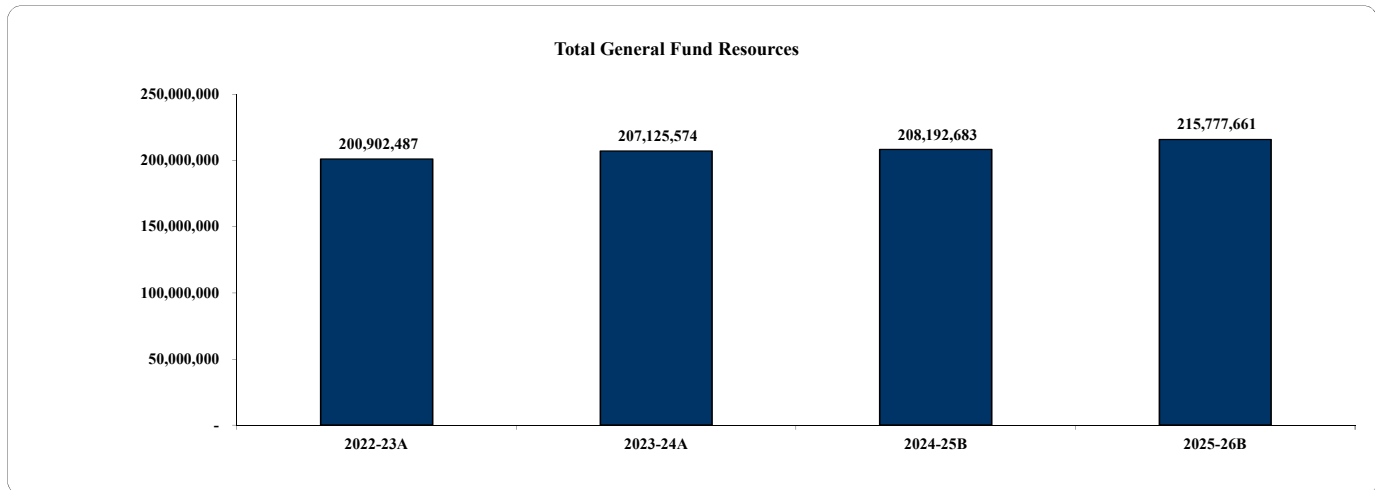
The General Fund is the primary operating fund of the District.
This fund is used to account for all unrestricted resources.



In FY25-26, General Fund Budget Resources are \$215.77M, an increase of \$7.58M or 3.6% from the prior year. Revenues minus expenditures leaves a deficit balance of \$3.3M. Beginning fund balance is projected to be \$16.80M, -\$4.48M or -21% lower than the prior year. See pp. 11-16 for more information on resources and pp. 17-105 for more information on requirements.

General Fund Resource Summary

Total General Fund Resources	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Local	47,850,459	51,371,285	52,727,573	54,471,802		
Intermediate	4,148,146	3,693,402	3,500,000	3,650,000		
State	118,818,008	124,114,169	128,505,926	138,673,564		
Federal	280,818	175,553	130,000	130,000		
Transfers In and Other Sources	1,126,988	3,631,838	2,050,000	2,050,000		
Beginning Fund Balance	28,678,069	24,139,326	21,279,185	16,802,295		
TOTAL RESOURCES	200,902,487	207,125,574	208,192,683	215,777,661	-	-



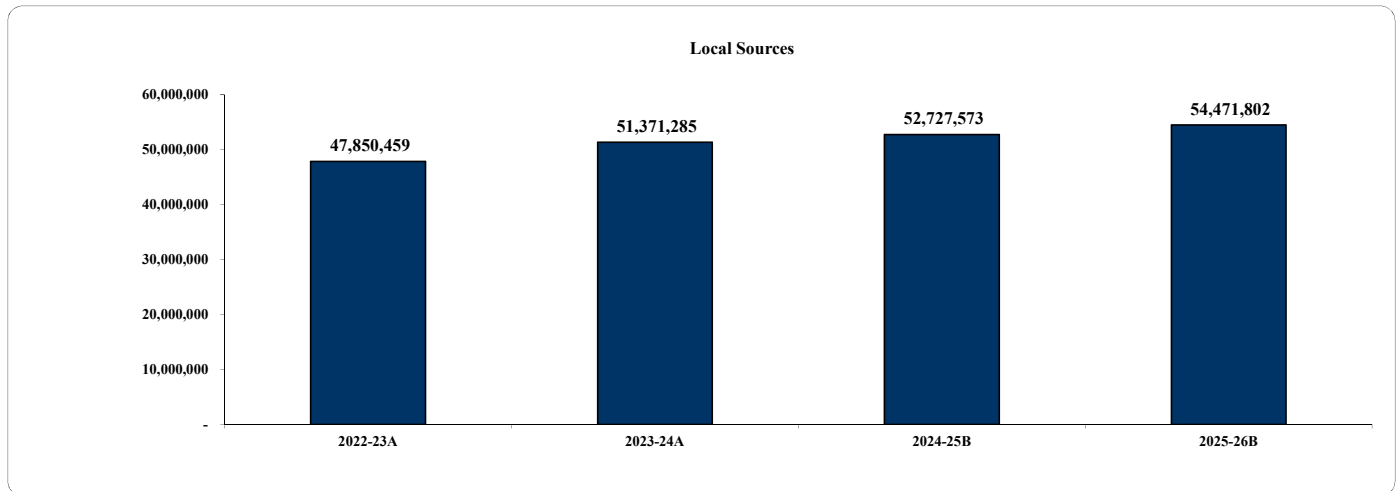
Including transfers in from other funds and the beginning fund balance, there is a \$7.6M or 3.6% increase in total resources from the prior year. This difference is mainly due to a increase of \$10.17M from the State fund, partially offset by a reduction in the beginning fund balance by -\$4.48M. There is a \$1.74M increase in local funding, and a \$0.15 increase in Intermediate funds. More details of resource changes can be found on pp. 12-16.

Total revenue (resources minus transfers in and beginning fund balance) is estimated to increase \$12.0M or 6.5% over prior budget.

Transfers in from other sources of income are budgeted at \$2.05M, of which \$0.55M is from the PERS fund, to help cover the rising PERS rates. See p. 112 for more detail regarding the PERS reserve fund.

General Fund Resources

Local Sources	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Current Year Taxes	42,665,451	44,437,062	46,907,853	48,551,280		
Prior Years' Taxes	1,038,067	1,116,233	848,720	848,720		
Payment in Lieu of Property Taxes	(82,125)	-	-	-		
Interest/Penalties on Taxes	30,089	29,518	35,000	35,000		
Interest on Investments	2,038,492	3,601,991	3,000,000	2,987,802		
Extracurricular Activities	1,781	-	-	-		
Pre-School Fees	51,051	70,357	40,000	40,000		
Other Revenue - Local Sources	-	-	-	-		
Rentals	42,208	38,082	40,000	100,000		
Contributions	109	19,745	-	-		
Services Provided Other Charter Schools	42,365	37,602	40,000	40,000		
Textbook Sales	-	-	-	-		
Recovery of Expenditures	-	-	5,000	5,000		
Services Provided Other Funds	-	-	5,000	5,000		
Fees Charges to Grants	1,086,112	1,208,517	1,140,000	1,140,000		
Miscellaneous Revenue	47,895	44,800	70,000	70,000		
Payroll Reimbursement	42,842	11,650	35,000	35,000		
Field Trip Reimbursement	42,512	59,776	15,000	15,000		
P-Card Rebate	127,270	64,866	75,000	75,000		
Music Instrument Rentals	2,850	800	8,000	8,000		
Self-Pay Health Ins Reimbursement	629,324	565,060	413,000	413,000		
E-Rate Reimbursement	41,184	65,227	50,000	103,000		
County School Fund	-	-	-	-		
LOCAL SOURCES	47,850,459	51,371,285	52,727,573	54,471,802	-	-

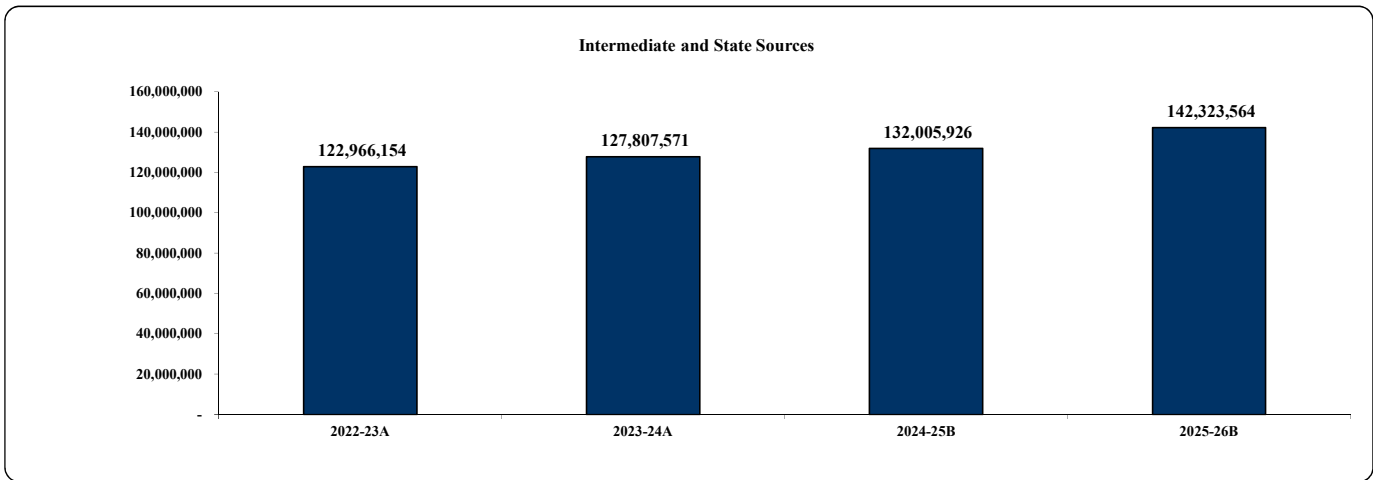


Local sources for FY25-26 are budgeted to come in at \$54.5M, up \$1.7M (3.3%) from the FY24-25 Amended Budget of \$52.7M. Local revenue sources primarily come from property taxes, which make up 94% of the local sources. Property taxes are pooled together at the state level and allocated equally as part of the State School Fund (SSF) funding formula. For the FY25-26 Budget, property taxes are projected to come in at \$49.4M, which is \$1.6M (3.4%) higher than the FY24-25 Budget.

General Fund Resources

	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
Intermediate Sources	Actual	Actual	Amended	Proposed	Approved	Adopted
Pass-Through from SOESD	4,112,595	3,649,075	3,500,000	3,650,000		
Jackson County Juvenile Detention Grant	-	-	-	-		
Other Intermediate Sources	35,551	44,328	-	-		
INTERMEDIATE SOURCES	4,148,146	3,693,402	3,500,000	3,650,000	-	-

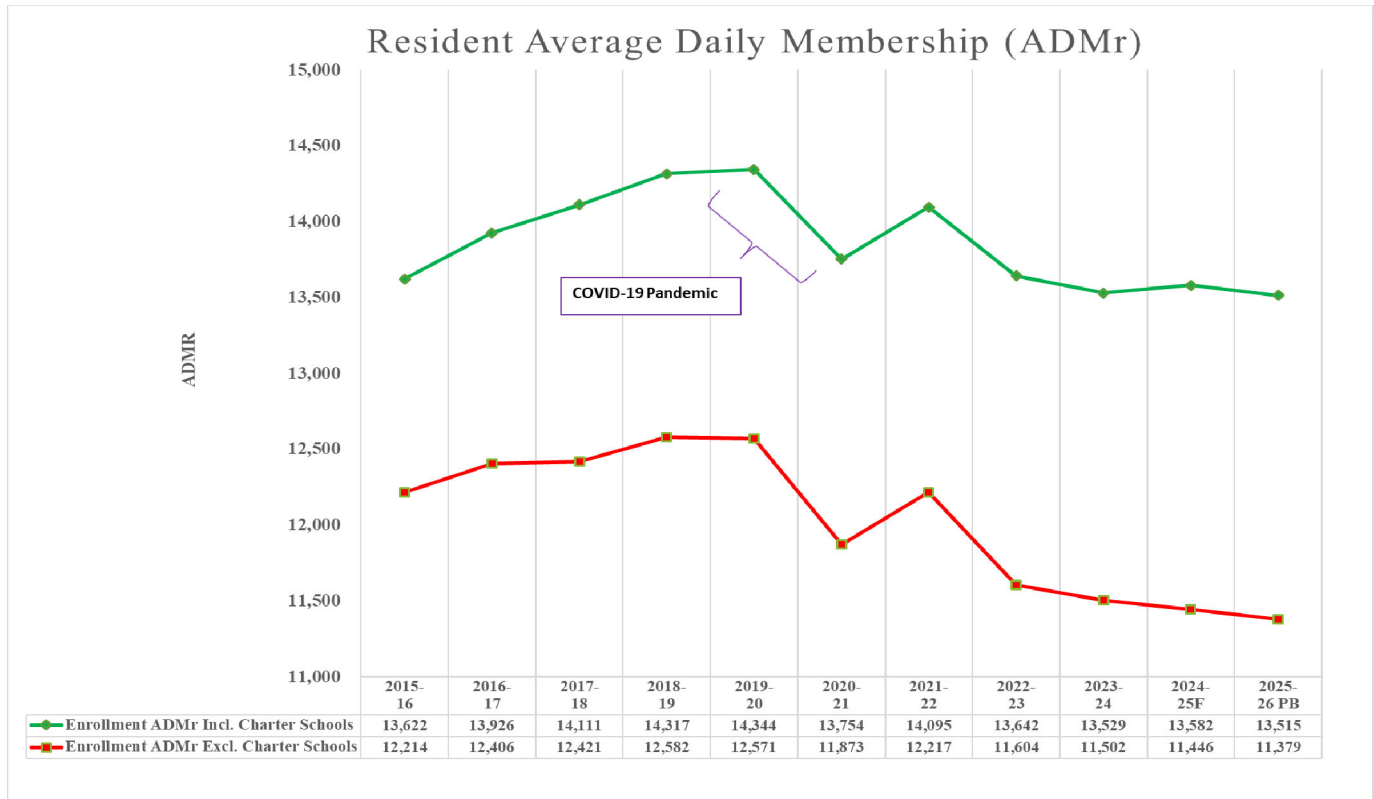
	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
State Sources	Actual	Actual	Amended	Proposed	Approved	Adopted
State School Fund	116,711,263	121,940,637	126,422,391	136,480,731		
Common School Fund	1,808,999	1,800,481	1,852,535	1,961,833		
Juvenile Detention Grant	203,800	329,051	201,000	201,000		
Teen Parent Grant	4,959	15,394	30,000	30,000		
State Grants	88,986	28,606	-	-		
Miscellaneous Revenue	-	-	-	-		
STATE SOURCES	118,818,008	124,114,169	128,505,926	138,673,564	-	-



Intermediate sources for FY25-26 are estimated at \$3.65M, which is \$.15M higher than the prior year. The \$3.65M 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.

District staff are working with the SOESD staff to finalize the SpEd service plan for FY25-26. As such, this is a work in process, and the pass through estimate from SOESD could change.

State sources are estimated at \$138.7M for FY25-26, up \$10.2M (7.9%). For FY25-26 the Medford School District (MSD) is in the first year of an estimated \$14.359B 2025-27 K-12 biennial funding where 49% of the SSF was allocated for the first year and 51% for the second year.



2025-26 Budget

The projected consolidated ADMr of 13,515 for the District budget is down 66.9 or 0.5% from prior year. Consolidated ADMr is down 107 or 0.8% students from 2015-16.

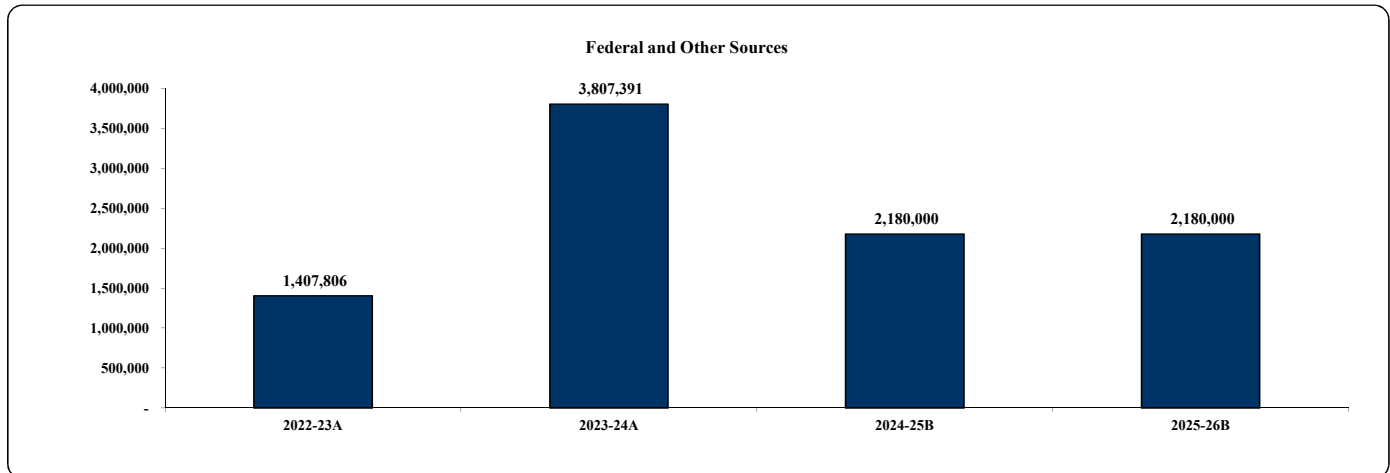
Charter School ADMr: Charter school ADMr is projected at 2,136, equal to prior year. Enrollment has increased 728 students or 51.7% from 2015-16.

Non-Charter ADMr: Non-Charter school ADMr is projected down 66.9 ADMr or 0.58% from prior year and has decreased 835 students or 6.8% from 2015-16.

General Fund Resources

Federal Sources	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Child Care Block Grant	13,095	15,987	30,000	30,000		
Other Restricted Grant-in-Aid	105,040	-	-	-		
Restricted from Fed thru State	2,916	-	-	-		
Federal Forest Fees	159,767	159,566	100,000	100,000		
FEDERAL SOURCES	280,818	175,553	130,000	130,000	-	-

Other Sources	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Transfers From Other Funds	-	550,000	550,000	550,000		
Other Sources - SBITA (GASB 96)	939,987	2,856,138	1,200,000	1,200,000		
Other Sources - GASB 87 Leases	187,001	225,700	300,000	300,000		
OTHER SOURCES	1,126,988	3,631,838	2,050,000	2,050,000	-	-
TOTAL Federal and Other Sources	1,407,806	3,807,391	2,180,000	2,180,000	-	-



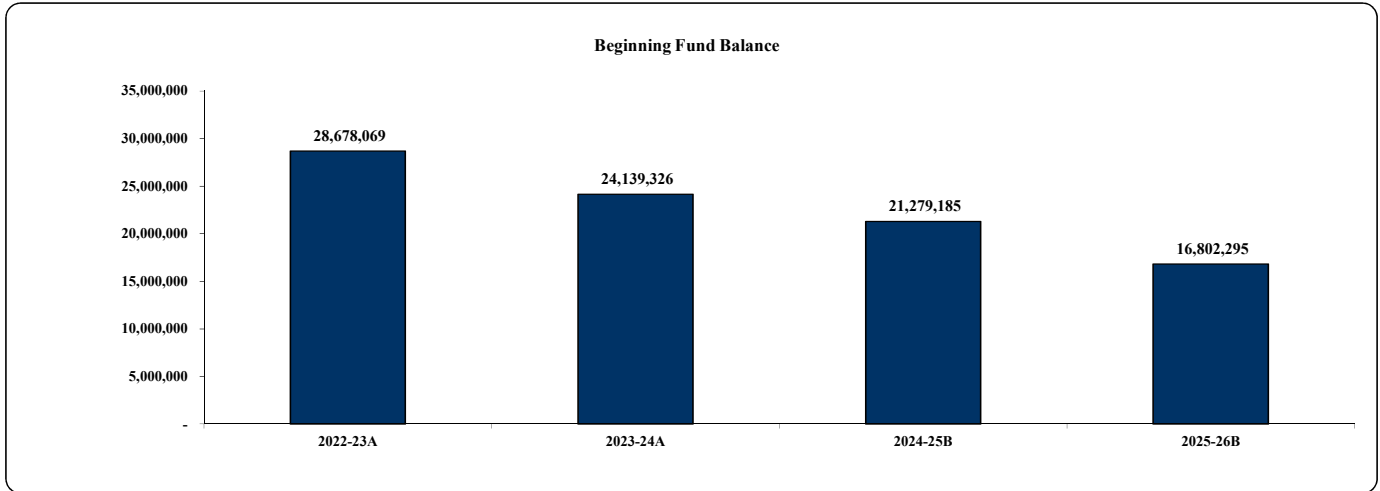
Federal sources are budgeted at \$0.13M, which is flat to the prior year budget.

Transfers in are budgeted at \$0.55M from the PERS reserve fund. See p. 112 for more detail regarding the PERS reserve fund.

The other sources of income from GASB 96 Subscription Based Information Technology Agreements (SBITA) and from GASB 87 Leases are offset by an equal capital expense. These are required accounting entries that have no impact to Contingency/Fund Balance.

General Fund Resources

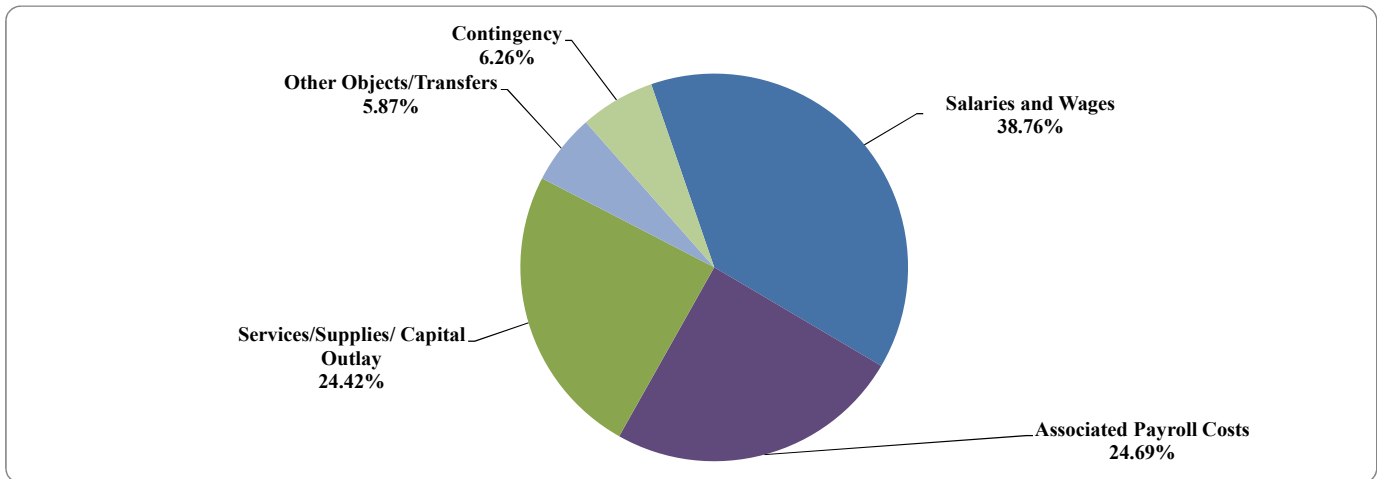
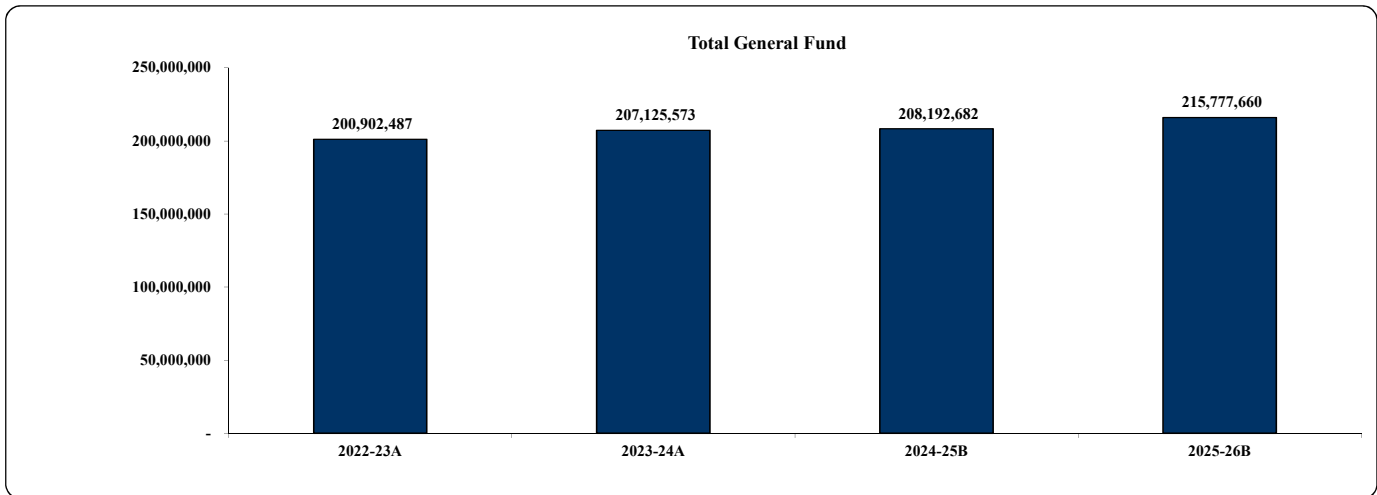
	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
Beginning Fund Balance	Actual	Actual	Amended	Proposed	Approved	Adopted
Beginning Fund Balance	28,678,069	24,139,326	21,279,185	16,802,295		
BEGINNING FUND BALANCE	28,678,069	24,139,326	21,279,185	16,802,295	-	-



Beginning Fund Balance is down -\$4.5M, -21% due to deficit spending in FY24-25.

General Fund Requirements By Object Group

TOTAL General Fund	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Salaries and Wages	71,911,060	76,633,310	79,821,831	83,609,319		
Benefits	42,979,208	47,319,436	48,775,585	53,299,270		
Purchased Services	34,775,300	37,829,948	41,232,508	43,696,657		
Supplies and Materials	7,615,092	6,826,169	6,700,843	7,252,314		
Capital Outlay	8,974,020	3,263,254	1,765,000	1,745,000		
Other Objects	3,458,481	3,609,459	1,595,971	1,637,806		
Transfers	7,050,000	10,364,813	11,498,650	11,035,000		
Contingency	24,139,326	21,279,185	16,802,295	13,502,295		
TOTAL General Fund	200,902,487	207,125,573	208,192,682	215,777,660	-	-

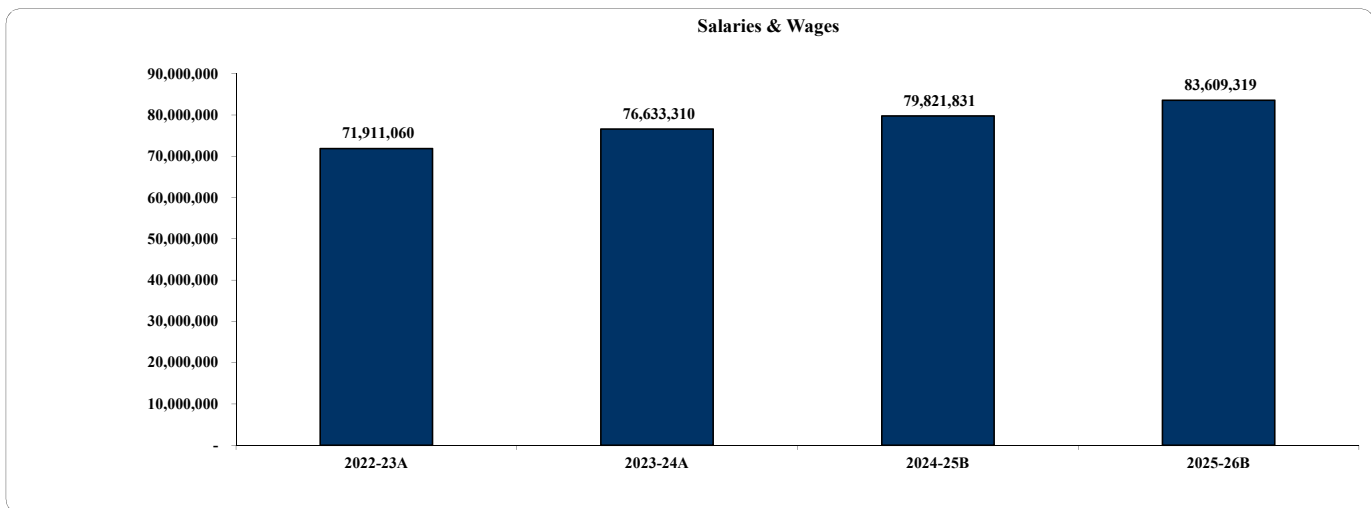


General Fund Requirements are up nearly \$7.6M or 3.6% to \$215.8M, primarily due primarily to a 3% increase in the Cost of Living adjustment as well as a PERS employer rate increase. Spending is up \$11.3M to \$191.2M (6.3%), transfers out are down -\$0.463M (-4%) and Contingency is down -\$3.3M (19.6%). See spending detail on pages 18 to 105 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 46.38%, payroll benefit cost 29.57%, services/supplies/capital outlay 17.02%, and other objects/transfers 7.03%. This again demonstrates that most of the District spending for ongoing operations is in personnel costs with 75.95% of ongoing operational spending going toward salaries and benefits. It should also be noted, the Medford School District outsources transportation and if transportation was not outsourced salary and benefit spending would exceed 80% of total spending excluding charter school pass throughs.

General Fund Expenditures - Salary & Wages Summary

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	42,717,815	44,461,759	43,526,408	45,522,061		
Classified	17,718,696	19,823,757	22,066,848	23,627,944		
Administrative	6,274,667	6,729,116	6,835,614	7,196,983		
Classified Managers	1,366,527	1,638,833	1,605,918	1,668,351		
Early Retirement Stipends	736,500	539,000	1,077,234	913,400		
Licensed Substitutes	-	27,402	112,491	23,690		
Classified Substitutes	86,029	76,521	121,390	117,850		
Licensed Temporary	568,698	913,902	1,143,380	1,220,333		
Classified Temporary	302,253	244,984	519,095	481,558		
Classified Overtime	537,313	553,342	432,875	432,875		
Extra Duty Compensation	1,298,719	1,258,466	1,650,358	1,702,224		
Home Instruction	59,536	35,478	122,404	160,611		
Insurance Opt Out	244,308	330,751	607,816	541,440		
SALARIES & WAGES	71,911,060	76,633,310	79,821,831	83,609,319	-	-



Total General Fund salaries and wages are up \$3.8M or 4.7% to \$83.6M from \$79.8M in the prior year. The primary drivers of the \$3.8M increase are: \$2.32M for a 3% COLA increase, \$1.40M for step increases, and an increase of \$0.78M for the add back of 2 days from the ending ESSER Special Revenue funds. There is also an increase of \$0.13 million due to the net addition of 1.5 FTE in the general fund. These increases are partially offset by an expected attrition savings of -\$0.60M, -\$0.16M savings in lower early retirement stipends, and a combined \$0.09M savings across all other.

All District Funds Staffing Summary

<i>Full Time Equivalent (FTE)</i>	FY25-26 Proposed	FY24-25 Amended Budget	FY23-24 Adopted	Change from 24-25 Amended	Change from 23-24 Adopted
Instruction					
General Fund - Non SpEd	624.66	623.07	612.81	1.60	11.85
Special Revenue - Non SpEd	126.77	130.87	108.10	(4.10)	18.67
Subtotal Non SpEd Instruction	751.45	753.94	720.91	(2.50)	30.53
General Fund - SpEd	165.40	165.40	168.71	-	(3.31)
Special Revenue - SpEd	45.63	45.63	41.64	-	3.99
Subtotal SpEd Instruction	211.04	211.03	210.35	(0.00)	0.68
Total Instruction	962.48	964.96	931.26	(2.50)	31.20
Support Services					
General Fund - Non SpEd	333.09	333.09	332.92	-	0.17
Special Revenue - Non SpEd	31.00	31.00	37.55	-	(6.55)
Subtotal Non SpEd Support Services	364.09	364.09	370.47	-	(6.38)
General Fund - SpEd	32.80	32.80	29.40	-	3.40
Special Revenue - SpEd	8.00	8.00	9.00	-	(1.00)
Subtotal SpEd Support Services	40.80	40.80	38.40	-	2.40
Total Support Services	404.89	404.90	408.88	-	(3.98)
Consolidated					
General Fund - Non SpEd	957.76	956.16	945.73	1.59	12.03
Special Revenue - Non SpEd	157.77	161.87	145.65	(4.10)	12.12
Subtotal Non SpEd Consolidated	1,115.53	1,118.03	1,091.38	(2.50)	24.15
General Fund - SpEd	198.20	198.20	198.11	-	0.08
Special Revenue - SpEd	53.63	53.63	50.64	-	2.99
Subtotal SpEd Consolidated	251.83	251.83	248.75	-	3.07
TOTAL CONSOLIDATED	1,367.36	1,369.86	1,340.13	(2.50)	27.22

SpEd = Special Education

The projected staffing for FY25-26 is 1,367.36 FTE, a net decrease of -2.5 FTE or -0.18% across all funds. Of this decrease there is -4 FTE reduction in the special revenue fund for Title staffing. This is offset by an increase of +1 FTE in English Language Learners (function 1291), and +1 FTE in Homeschool (function 1296). There will be -.5 FTE reduced from MOA (function 1286).

Current year FTE counts were obtained during a school-by-school and department-by-department detailed reconciliation and analysis of actual staffing as of November 2024.

All District Funds Staffing by Function - Across all Funds

Function	Function Description	FY24-25 Amended Budget	Reducing 4 FTE from Title	Transfers MOA to 1121/2410	Move to 2410	Reducing 1 MOA	Adding 1 ELL	Adding 1 Homeschool	Subtotal of Changes	FY25-26 Proposed Budget
1111	Elementary - Primary	311.72							-	311.72
1121	Middle-Except Co-Curr	138.62		3.00					3.00	141.62
1131	High School-Except Co-Curr	183.75							-	183.75
1220/1240	SPED: Maps and Focus	111.99							-	111.99
1250	ERC - Resource Rooms	96.03							-	96.03
1260	Early Intervention Childhood	3.00							-	3.00
1261	Early Intervening	8.10							-	8.10
1272	Title I	44.13	(4.00)						(4.00)	40.13
1283	District Alternative Programs	6.25		0.22	(0.13)				0.09	6.34
1285	Medford Online Academy 9-12	-							-	-
1286	Medford Online Academy K-8	4.50		(4.00)		(0.50)			(4.50)	-
1291	English Language Learners	48.64					1.00		1.00	49.64
1292	Teen Parent	7.30							-	7.30
1295	Homebound Instruction	0.94							-	0.94
1296	Homeschool							1.00	1.00	1.00
TOTAL INSTRUCTION		964.96	(4.00)	(0.78)	(0.13)	(0.50)	1.00	1.00	(3.41)	961.55
2112	Attendance	3.00								3.00
2121	Dean's Office	3.00								3.00
2122	Counseling Services	23.00								23.00
2134	Nurse Services	8.83								8.83
2140	Psychological Services	10.00								10.00
2150	Speech and Audiology	17.80								17.80
2160	Occupational Th/Autism Spe	7.00								7.00
2190	Student Support Services	6.00								6.00
2191	Student Wellness	1.50								1.50
Subtotal Direct Student Suppo		80.13	-	-	-	-	-	-	-	80.13
2210	Improvement of Instruction	4.20								4.20
2211	Improvement of Instruction	2.80								2.80
2213	Curriculum Development	2.00								2.00
2222	School Libraries	22.47								22.47
2240	Instruct'nl Staff Devlpmt	-								-
Subtotal Direct Staff Support		31.47	-	-	-	-	-	-	-	31.47
2321	Superintendent Services	4.75								4.75
2322	Communications	3.00								3.00
2327	Teaching & Learning	8.00								8.00
2329	Secondary Athletics	2.00								2.00
2410	Office of the Principal	109.75		0.78	0.13				0.91	110.66
2521	Business Services	8.80								8.80
2542	Custodial	73.00								73.00
2544	Maintenance	33.00								33.00
2550	Safe Routes to School	1.00								1.00
2572	Purchasing/Warehouse Svcs	3.00								3.00
2574	Printing and Publishing Services	2.00								2.00
2640	Human Resources	9.00								9.00
2661	Information Technology	33.00								33.00
2669	Network and Telecommunication	-								-
3360	Family Outreach	3.00								3.00
Subtotal General Support		293.30	-	0.78	0.13	-	-	-	0.91	294.21
TOTAL SUPPORT SERVICES		404.89	-	0.78	0.13	-	-	-	0.91	405.80
GRAND TOTAL		1,369.86	(4.00)	-	-	(0.50)	1.00	1.00	(2.50)	1,367.36

All District Funds Staffing by Function Through the Years

Function	Function Description	FY25-26 Budget	FY24-25 Amended	FY23-24	FY22-23	FY21-22	FY20-21	FY19-20	FY18-19	FY17-18	FY16-17	FY15-16
1111	Elementary - Primary	309.72	311.72	328.57	360.21	375.77	368.60	374.06	374.06	376.05	361.56	344.54
1121	Middle-Except Co-Curr	141.62	138.62	136.69	98.98	98.64	97.81	94.87	94.87	86.93	85.01	86.27
1131	High School-Except Co-Curr	183.75	183.75	186.28	171.19	182.44	172.86	190.54	190.04	180.61	167.99	176.55
1210	Talented and Gifted	-	-	-	-	-	1.38	0.62	0.62	0.62	0.17	0.17
1220/1240	SPED: Maps and Focus	111.99	111.99	110.85	103.40	96.25	83.46	72.68	72.68	72.38	74.28	67.22
1250	ERC - Resource Rooms	96.03	96.03	97.77	90.20	98.50	96.57	70.78	70.78	61.49	56.53	51.34
1260	Early Intervention Childhood	3.00	3.00	3.20	4.00	3.30	3.60	-	-	-	-	-
1261	Learning Disabilities	8.10	8.10	7.52	11.88	11.50	17.43	22.58	20.58	7.16	7.16	7.81
1272	Title I	42.13	44.13	45.90	49.45	59.01	58.82	63.00	63.00	69.13	61.65	60.53
1283	District Alternative Programs	6.35	6.25	3.19	4.50	4.38	4.06	4.50	4.50	4.38	4.38	4.88
1285	Medford Online Academy 9-12	-	-	-	15.50	12.00	18.00	-	-	-	-	-
1286	Medford Online Academy K-8	-	4.50	6.00	10.88	22.00	24.50	-	-	-	-	-
1291	English Language Learners	49.64	48.64	47.70	45.35	43.62	46.62	43.96	42.96	42.96	39.29	37.62
1292	Teen Parent	7.30	7.30	7.29	6.86	7.51	6.95	7.51	7.51	7.51	7.40	7.34
1295	Homebound Instruction	0.94	0.94	-	1.88	-	-	-	-	-	1.00	1.00
1295	Homeschool	1.00	-	-	-	-	-	-	-	-	-	-
1297	At Risk	-	-	-	-	-	0.25	0.25	0.25	0.25	0.22	0.22
1299	Other - Remediation	-	-	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION		961.56	964.96	980.96	974.27	1,014.93	1,000.90	945.35	941.86	909.48	866.64	845.49
2112	Attendance	3.00	3.00	6.00	5.00	4.25	2.00	2.00	2.00	2.00	-	2.00
2121	Dean's Office	3.00	3.00	3.00	2.00	2.00	4.00	4.00	4.00	2.00	4.00	4.00
2122	Counseling Services	23.00	23.00	23.50	22.50	24.50	10.50	12.00	12.00	4.00	11.00	11.00
2134	Nurse Services	8.83	8.83	8.47	8.00	8.72	8.44	8.41	8.41	14.00	6.00	4.47
2140	Psychological Services	10.00	10.00	9.00	11.00	7.00	7.88	24.38	20.38	6.00	14.88	14.00
2150	Speech and Audiology	17.80	17.80	19.20	17.90	21.20	22.40	19.50	19.50	17.69	18.38	18.28
2160	Occupational Th/Autism Spc	7.00	7.00	4.00	4.00	3.80	2.94	2.44	2.44	16.00	2.00	2.75
2190	Student Support Services	6.00	6.00	8.00	4.00	3.89	3.94	5.03	5.03	2.00	7.47	7.44
2191	Student Wellness	1.50	1.50	1.50	1.50	1.50	2.97	-	-	-	-	-
Subtotal Direct Student Support		80.13	80.13	82.67	75.90	76.86	65.06	77.76	73.75	63.69	63.72	63.94
2210	Improvement of Instruction	4.20	4.20	2.74	0.25	-	3.15	2.71	2.71	10.44	3.95	4.05
2211	Improvement of Instruction	2.80	2.80	4.41	4.50	1.00	2.50	1.50	1.50	3.25	1.00	1.00
2213	Curriculum Development	2.00	2.00	2.00	3.00	3.00	2.00	1.00	1.00	1.00	1.00	2.00
2221	Instructional Media Center	-	-	-	-	-	1.00	1.47	1.00	1.00	1.00	1.00
2222	School Libraries	22.47	22.47	25.47	20.97	19.97	21.97	22.35	22.35	1.00	22.35	22.35
2240	Instruct'nl Staff Devlpmnt	-	-	-	3.00	4.90	-	2.00	2.00	22.35	1.13	1.00
Subtotal Direct Staff Support		31.47	31.47	34.62	31.72	28.87	30.61	31.03	30.56	39.04	30.43	31.40
2321	Superintendent Services	4.75	4.75	4.73	4.73	3.73	4.75	6.75	6.75	2.00	6.75	6.94
2322	Communications	3.00	3.00	3.00	4.00	3.38	3.00	-	-	-	-	-
2325	Elementary Director	-	-	-	-	-	-	2.00	2.00	6.75	2.00	2.00
2326	Secondary Director	-	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00
2327	Teaching & Learning	8.00	8.00	9.00	8.80	9.27	9.00	-	-	-	-	-
2329	Secondary Athletics	2.00	2.00	2.00	2.00	-	-	-	-	-	-	0.75
2410	Office of the Principal	110.66	109.75	109.88	105.88	100.88	99.50	83.00	83.00	80.00	79.00	77.00
2510	Office of the Business Services Director	-	-	-	-	-	-	-	-	-	-	-
2521	Business Services	8.80	8.80	8.80	9.80	8.80	8.49	6.80	6.80	6.55	6.27	7.00
2542	Custodial	73.00	73.00	75.50	77.00	77.00	77.00	66.00	66.00	66.00	63.00	63.00
2544	Maintenance	33.00	33.00	33.00	33.00	30.00	29.00	29.47	29.47	28.47	27.47	28.00
2550	Safe Routes to School	1.00	1.00	1.00	1.00	1.00	0.75	-	-	-	-	-
2572	Purchasing/Warehouse Svcs	3.00	3.00	3.40	2.40	2.00	3.00	3.00	3.00	2.00	2.00	2.00
2574	Printing and Publishing Services	2.00	2.00	2.00	2.00	2.00	2.47	2.00	2.00	2.00	2.00	2.00
2640	Human Resources	9.00	9.00	11.05	13.45	12.20	8.20	8.20	8.20	8.20	7.00	7.00
2661	Information Technology	33.00	33.00	34.00	33.00	28.00	29.00	27.00	24.00	21.47	20.00	20.00
3360	Family Outreach	3.00	3.00	4.00	4.00	3.00	-	-	-	-	-	-
Subtotal General Support		294.21	293.30	301.36	301.06	281.25	274.16	236.22	233.22	225.44	217.48	217.69
TOTAL SUPPORT SERVICES		405.80	404.89	418.65	408.68	386.98	369.83	345.01	337.53	328.17	311.63	313.03
GRAND TOTAL		1,367.36	1,369.86	1,399.61	1,382.95	1,401.90	1,370.72	1,290.36	1,279.39	1,237.64	1,178.26	1,158.52
Additional FTE from FY15-16		208.84	211.34	-	-	-	-	-	-	-	-	-

The table above shows the increase in staffing across all funds by function since FY15-16. To achieve the goals set by the Board, the District has allocated resources to increasing total staffing by 208.44 FTE or 18.0% to 1,367.36 FTE in FY25-26 from 1,158.52 in FY15-16. During the same time frame where staff has increased by 18.0%, enrollment for non-charter schools has decreased by -835 or 6.8% in this same timeframe.

The largest FTE increase is in Instruction, with the addition of 116.07 FTE, or a 14% increase. A large portion of these increases are in SpEd functions.

The largest percentage increase is in General Support, which is up 76.52 FTE, or 35.2% driven primarily by increases in Office of the Principal which is up 33.66 FTE.

Direct Student Support has increased by 16.2 FTE, or 25%.

All District Funds Staffing

Function	Function Description	FY25-26 Proposed Budget	FY24-25 Amended Budget	FY15-16	Variance from FY15-16 to FY25-26	Variance from FY15-16 to FY24-25
1111	Elementary - Primary	309.72	311.72	344.54	(34.82)	(32.82)
1121	Middle-Except Co-Curr	141.62	138.62	86.27	55.35	52.35
1131	High School-Except Co-Curr	183.75	183.75	176.55	7.20	7.20
1210	Talented and Gifted	-	-	0.17	(0.17)	(0.17)
1220/1240	SPED: Maps and Focus	111.99	111.99	67.22	44.77	44.77
1250	ERC - Resource Rooms	96.03	96.03	51.34	44.69	44.69
1260	Early Intervention Childhood	3.00	3.00	-	3.00	3.00
1261	Early Intervening	8.10	8.10	7.81	0.29	0.29
1272	Title I	42.13	44.13	60.53	(18.40)	(16.40)
1283	District Alternative Programs	6.35	6.25	4.88	1.47	1.37
1285	Medford Online Academy 9-12	-	-	-	-	-
1286	Medford Online Academy K-8	-	4.50	-	-	4.50
1291	English Language Learners	49.64	48.64	37.62	12.02	11.02
1292	Teen Parent	7.30	7.30	7.34	(0.04)	(0.04)
1295	Homebound Instruction	0.94	0.94	1.00	(0.06)	(0.06)
1296	Homeschool	1.00	-	-	1.00	-
1297	At Risk	-	-	0.22	(0.22)	(0.22)
1299	Remediation	-	-	-	-	-
	TOTAL INSTRUCTION	961.56	964.96	845.49	116.07	119.47
2112	Attendance	3.00	3.00	2.00	1.00	1.00
2121	Dean's Office	3.00	3.00	4.00	(1.00)	(1.00)
2122	Counseling Services	23.00	23.00	11.00	12.00	12.00
2134	Nurse Services	8.83	8.83	4.47	4.36	4.36
2140	Psychological Services	10.00	10.00	14.00	(4.00)	(4.00)
2150	Speech and Audiology	17.80	17.80	18.28	(0.48)	(0.48)
2160	Occupational Th/Autism Spc	7.00	7.00	2.75	4.25	4.25
2190	Student Support Services	6.00	6.00	7.44	(1.44)	(1.44)
2191	Student Wellness	1.50	1.50	-	1.50	1.50
	Subtotal Direct Student Support	80.13	80.13	63.94	16.19	16.19
2210	Improvement of Instruction	4.20	4.20	4.05	0.15	0.15
2211	Improvement of Instruction	2.80	2.80	1.00	1.80	1.80
2213	Curriculum Development	2.00	2.00	2.00	-	-
2221	Instructional Media Center	-	-	1.00	(1.00)	(1.00)
2222	School Libraries	22.47	22.47	22.35	0.12	0.12
2240	Instruct'nl Staff Devlpmnt	-	-	1.00	(1.00)	(1.00)
	Subtotal Direct Staff Support	31.47	31.47	31.40	0.07	0.07
2321	Superintendent Services	4.75	4.75	6.94	(2.19)	(2.19)
2322	Communications	3.00	3.00	-	3.00	3.00
2325	Elementary Director	-	-	2.00	(2.00)	(2.00)
2326	Secondary Director	-	-	2.00	(2.00)	(2.00)
2327	Teaching & Learning	8.00	8.00	-	8.00	8.00
2329	Secondary Athletics	2.00	2.00	0.75	1.25	1.25
2410	Office of the Principal	110.66	109.75	77.00	33.66	32.75
2521	Business Services	-	-	-	-	-
2542	Custodial	8.80	8.80	7.00	1.80	1.80
2544	Maintenance	73.00	73.00	63.00	10.00	10.00
2550	Safe Routes to School	33.00	33.00	28.00	5.00	5.00
2572	Purchasing/Warehouse Svcs	1.00	1.00	-	1.00	1.00
2574	Printing and Publishing Services	3.00	3.00	2.00	1.00	1.00
2640	Human Resources *	2.00	2.00	2.00	-	-
2661	Information Technology	9.00	9.00	7.00	2.00	2.00
2669	Network and Telecommunication Services	33.00	33.00	20.00	13.00	13.00
3360	Family Outreach	3.00	3.00	-	3.00	3.00
	Subtotal General Support	294.21	293.30	217.69	76.52	75.61
	TOTAL SUPPORT SERVICES	405.80	404.89	313.03	92.77	91.86
	GRAND TOTAL	1,367.36	1,369.86	1,158.52	208.84	211.34

While the number of students projected for FY25-26 non charter enrollment is down 6.8% when compared to FY15-16, the proposed FY25-26 staffing, after proposed FY25-26 reductions, has increased by a total of 208.34 FTE, or 18%.

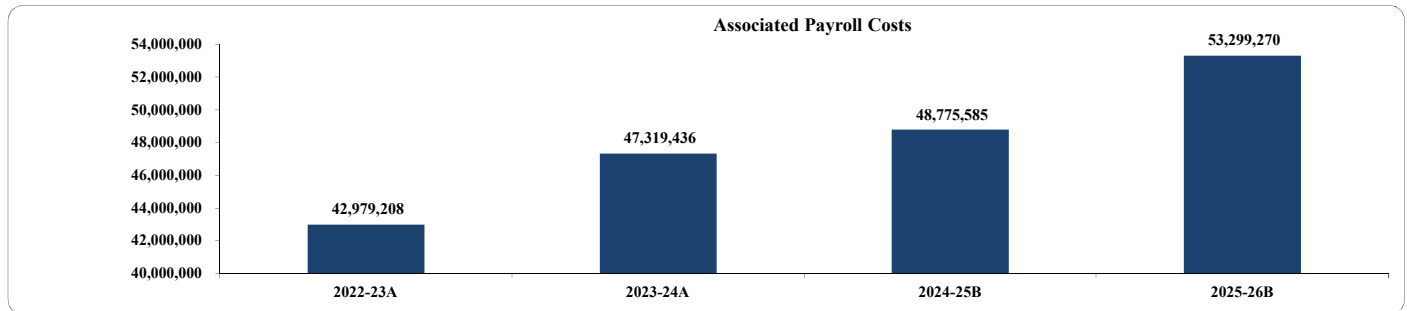
All District Funds Staffing By Fund FY25-26

Function	Function Description	General Fund	Federally Funded Special Revenue Grants	SIA Grant Funded	Other Grants	FY25-26 Total
1111	Elementary - Primary	269.82	-	28.00	11.90	309.72
1121	Middle-Except Co-Curr	132.12	-	5.00	4.50	141.62
1131	High School-Except Co-Curr	157.69	-	8.00	18.06	183.75
1210	Talented and Gifted	-	-	-	-	-
1220/1240	SPED: Maps and Focus	86.69	20.30	5.00	-	111.99
1250	ERC - Resource Rooms	75.71	6.58	13.75	-	96.03
1260	Early Intervention Childhood	3.00	-	-	-	3.00
1261	Early Intervening	2.22	5.88	-	-	8.10
1272	Title I	-	41.73	-	0.40	42.13
1283	District Alternative Programs	6.35	-	-	-	6.35
1285	Medford Online Academy 9-12	-	-	-	-	-
1286	Medford Online Academy K-8	-	-	-	-	-
1291	English Language Learners	47.24	2.40	-	-	49.64
1292	Teen Parent	7.30	-	-	-	7.30
1295	Homebound Instruction	0.94	-	-	-	0.94
1296	Homeschool	1.00	-	-	-	1.00
1297	At Risk	-	-	-	-	-
1299	Remediation	-	-	-	-	-
TOTAL INSTRUCTION		790.06	76.88	59.75	34.86	961.56
2112	Attendance	3.00	-	-	-	3.00
2121	Dean's Office	3.00	-	-	-	3.00
2122	Counseling Services	14.00	-	9.00	-	23.00
2134	Nurse Services	8.83	-	-	-	8.83
2140	Psychological Services	10.00	-	-	-	10.00
2150	Speech and Audiology	17.80	-	-	-	17.80
2160	Occupational Th/Autism Spc	2.00	1.00	4.00	-	7.00
2190	Student Support Services	3.00	3.00	-	-	6.00
2191	Student Wellness	1.50	-	-	-	1.50
Subtotal Direct Student Support		63.13	4.00	13.00	-	80.13
2210	Improvement of Instruction	-	4.20	-	-	4.20
2211	Improvement of Instruction	1.00	0.80	1.00	-	2.80
2213	Curriculum Development	-	-	2.00	-	2.00
2221	Instructional Media Center	-	-	-	-	-
2222	School Libraries	22.47	-	-	-	22.47
2240	Instruct'nl Staff Devlpmnt	-	-	-	-	-
Subtotal Direct Staff Support		23.47	5.00	3.00	-	31.47
2321	Superintendent Services	4.75	-	-	-	4.75
2322	Communications	3.00	-	-	-	3.00
2325	Elementary Director	-	-	-	-	-
2326	Secondary Director	-	-	-	-	-
2327	Teaching & Learning	8.00	-	-	-	8.00
2329	Secondary Athletics	2.00	-	-	-	2.00
2410	Office of the Principal	98.75	1.00	10.00	0.91	110.66
2521	Business Services	8.80	-	-	-	8.80
2542	Custodial	73.00	-	-	-	73.00
2544	Maintenance	33.00	-	-	-	33.00
2550	Safe Routes to School	1.00	-	-	-	1.00
2572	Purchasing/Warehouse Svcs	3.00	-	-	-	3.00
2574	Printing and Publishing Services	2.00	-	-	-	2.00
2640	Human Resources	9.00	-	-	-	9.00
2661	Information Technology	33.00	-	-	-	33.00
2669	Network and Telecommunication Services	-	-	-	-	-
3360	Family Outreach	-	-	3.00	-	3.00
Subtotal General Support		279.30	1.00	13.00	0.91	294.21
TOTAL SUPPORT SERVICES		365.89	10.00	29.00	0.91	405.80
GRAND TOTAL		1,155.96	86.88	88.75	35.77	1,367.36

Of the 1,367.36 FTE projected for FY25-26, the General Fund has 1,155.96 FTE or 84.5% of the employees and the Special Revenue Fund has a combined 211.4 FTE or 15.5%. Of the 211.4 special revenue FTE, 42% are in SIA and 41% are in federally funded grants.

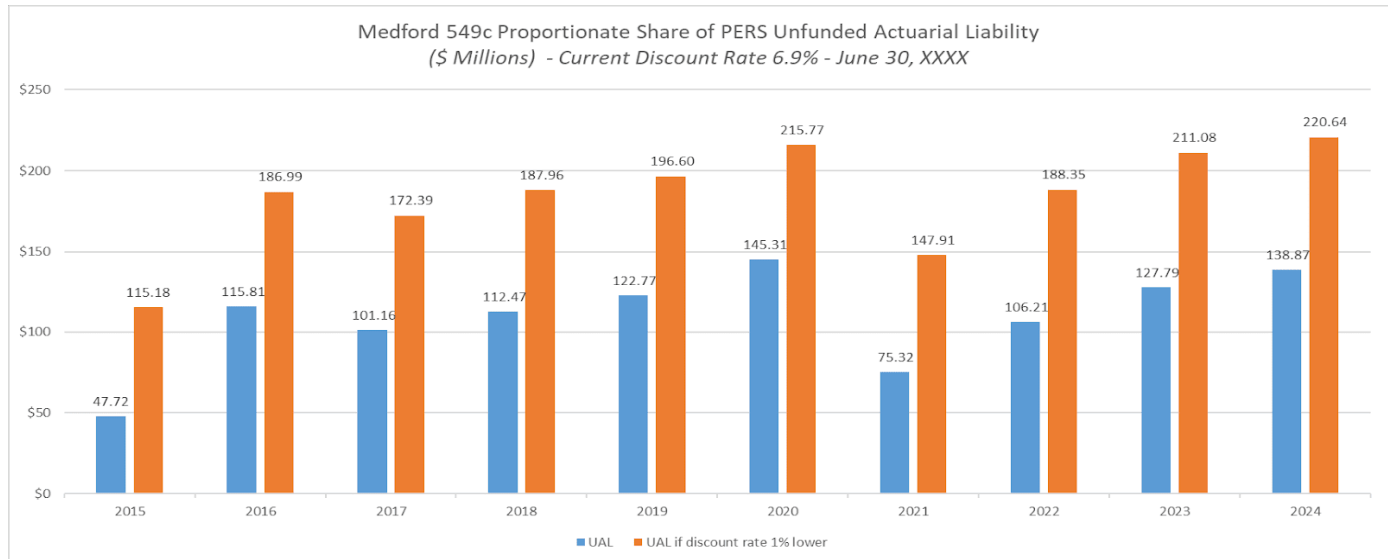
General Fund Expenditures - Associated Payroll Costs

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
PERS	20,413,782	22,604,974	23,030,142	26,328,059		
Social Security	4,327,303	4,621,416	5,111,175	5,342,077		
Medicare	1,022,445	1,083,942	1,195,378	1,249,357		
Workers Compensation	186,001	233,341	383,881	398,071		
Unemployment	66,530	82,497	533,949	857,521		
Oregon Paid Leave	180,821	306,288	366,484	369,261		
Health Insurance	14,144,829	15,581,184	14,939,777	15,513,192		
Life Insurance	22,781	17,289	18,823	18,230		
TSA Exec ER Paid	1,021,486	1,064,134	1,218,156	1,231,966		
Long Term Disability	160,137	176,605	252,153	237,106		
FSA/HSA	451,413	648,818	658,199	665,800		
403B/457B ER Match	261,743	299,898	328,575	349,740		
Post Retirement Healthcare	719,938	599,050	738,892	738,892		
BENEFITS	42,979,208	47,319,436	48,775,585	53,299,270	-	-



Total General Fund Associated Payroll Costs are up \$4.5M or 9.3% to \$53.3M from \$48.8M in the prior year. The largest part of the increase is a \$3.3M increase from PERS primarily driven by higher employer rates. The combined increase from FICA/Medicare/Workers Comp/Unemployment/Oregon Paid leave is \$0.63M. Healthcare also has an increase of \$0.57M.

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 six years, the UAL assuming the long term earnings at the targeted rate has grown \$91.15M or 191%, from \$47.72M in 2015 to \$138.87M in 2024

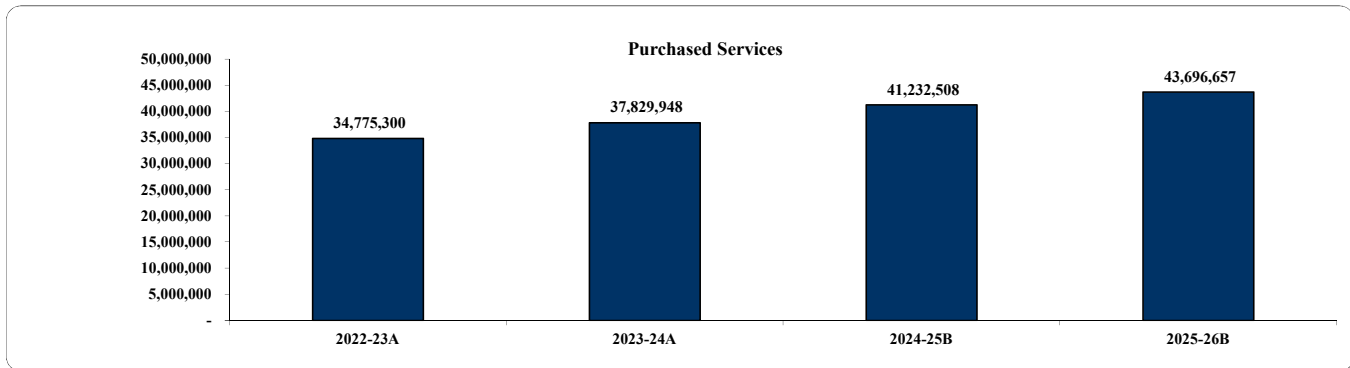
PERS investment returns for 2024 were 5.75%, less than the 6.9% target.

As a side note, as part of our 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 2027-29 biennium and beyond.

General Fund Expenditures - Purchased Services Summary

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Management Services	79,440	60,175	60,000	80,000		
Professional Growth	139,171	215,749	169,386	178,220		
Pro/Tech Service - Instructional	1,435,717	1,881,502	1,814,502	2,072,528		
Cleaning Service	1,280	2,670	1,800	1,800		
Repair and Maintenance	1,353,840	1,749,840	2,386,500	2,569,500		
Rental	421,501	648,457	687,090	705,000		
Electricity	1,429,994	1,707,008	1,919,085	2,163,000		
Natural Gas	656,394	445,377	350,000	292,000		
Water/Sewer	589,238	633,525	783,720	859,280		
Garbage	288,492	297,644	237,637	316,200		
Other Property Services	20,797	22,368	70,000	70,000		
Pupil Transportation	5,581,773	5,665,854	6,463,380	6,757,065		
Pupil Transportation - Other	58,801	53,258	72,225	59,725		
Travel & Training - In District	32,082	23,418	37,264	29,639		
Travel & Training - Out of District	235,119	243,219	139,259	166,621		
Telephone	400,352	376,619	350,000	350,000		
Postage	45,212	24,297	53,127	47,437		
Advertising	53,688	84,550	58,300	56,300		
Printing	70	324	5,000	5,000		
Charter School Payments	17,958,363	18,737,350	20,610,994	22,010,994		
Tuition	7,404	13,313	51,000	52,600		
Audit Services	71,000	63,580	60,000	60,000		
Legal	230,299	70,254	148,000	155,000		
Architect/Engineering Services	105,989	75,887	95,000	80,000		
Negotiations	23,739	59,604	10,000	45,000		
Elections	30,068	-	20,000	20,000		
Professional Services - Tech/Non-Instr	1,573,812	1,674,258	1,800,060	1,550,664		
Other General Prof/Tech Sv	3,021	18,043	-	-		
Other Licensed Subs	1,574,332	2,369,342	2,117,949	2,240,473		
Other Classified Subs	374,311	612,017	661,230	702,611		
PURCHASED SERVICES	34,775,300	37,829,948	41,232,508	43,696,657		-

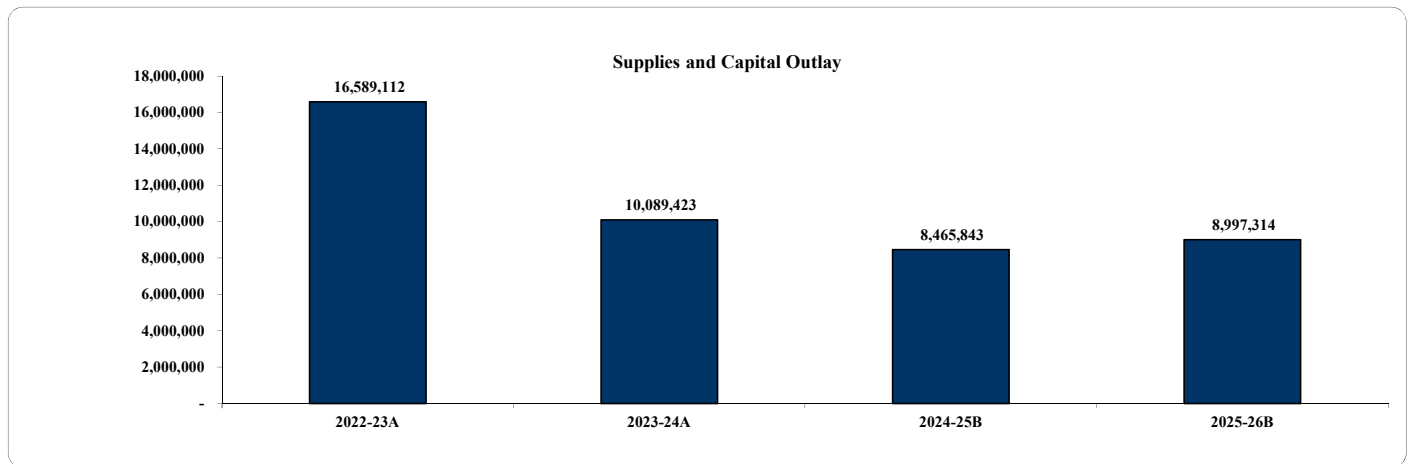


Total General Fund Purchased Services are up \$2.5M or 6.0% to \$43.7M from \$41.2M in the prior year. This is primarily due to an increase in utilities of \$0.34M and charter school pass through payments of \$1.4M. The increase in Professional Technical Services Instruction of \$0.25M is mainly due to the coordination of Speech Language Pathologists (SLP's) and the use of Presence Learning. The District contracts with Presence Learning for online speech and language services. This amount is highly variable and dependent on the number of available SLP's for hire. Repairs and maintenance has an increase of \$0.18M based on prior year numbers and contractor price escalation. The remaining variance is due to the ever-increasing substitute usage in our district.

General Fund Expenditures - Supplies & Capital Outlay Summaries

Object Description - Supplies	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Supplies and Materials	2,844,063	2,527,045	2,636,676	2,619,370		
Student Awards		-	-			
Textbooks	248,267	238,299	254,400	267,800		
Library Books	233,978	104,765	146,470	143,350		
Periodicals	8,439	5,333	4,898	6,784		
Non-Consumables	1,458,014	815,715	660,533	629,233		
Software	2,050,117	1,863,173	2,301,985	2,688,041		
Accelerated Reader Software	19,962	2,163	400	2,165		
Hardware Under \$5000	752,253	1,269,676	695,482	895,572		
SUPPLIES	7,615,092	6,826,169	6,700,843	7,252,314		-

Object Description - Capital Outlay	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Building, Acquisition/Improvement	7,508,225	-	-	-		
Equipment - New	317,112	111,103	80,000	80,000		
Equipment - Replacement	21,695	70,313	185,000	165,000		
Capital Outlay - GASB 96 SBITA	939,987	2,856,138	1,200,000	1,200,000		
Capital Outlay - GASB 87 Leases	187,001	225,700	300,000	300,000		
CAPITAL OUTLAY	8,974,020	3,263,254	1,765,000	1,745,000		-



Supplies have increased a total of \$0.55M or 8.2% from the prior year due primarily to an increase in software and hardware. Hardware is up due to the cost of equipment continuing to rise as well as more technology being added to the classrooms. The increase in software includes replacing Rosetta Stone with Duolingo. There are also renewals for Flashlight360 and ELlevation. Software has also increased a total of \$0.23M, due to the usage of iReady in elementary and middle schools. Additionally, the cost of digital and physical materials are outpacing inflation.

Total General Fund Capital Outlay costs are down -\$.02M or -1.1% in replacement equipment.

GASB 96 SBITA and GASB 87 Lease costs are capital outlay offset by an equal other income entry. These are required accounting entries that have no impact to Contingency/Fund Balance.

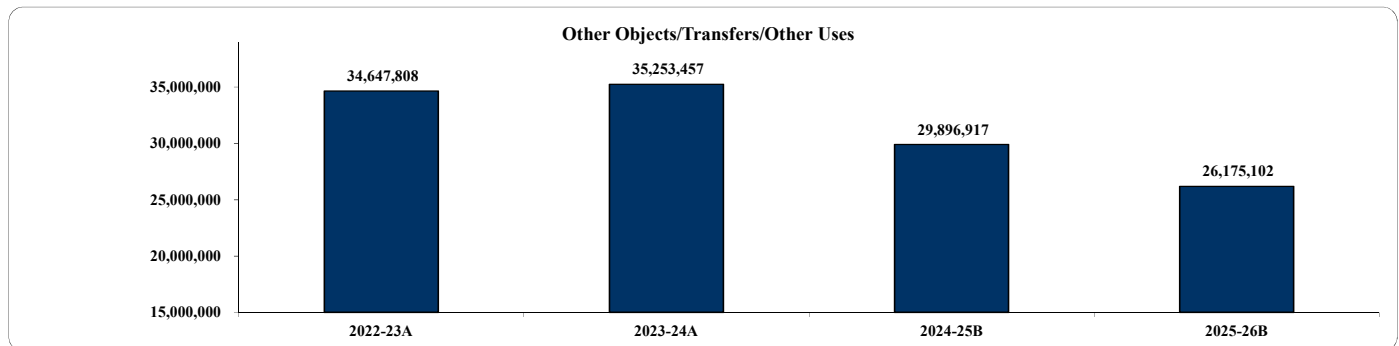
General Fund Expenditures - Other Objects & Transfers Summary

Object Description - Other Objects	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Principal - SBITA	1,371,046	1,426,663	-	-		
Principal - Leases	762,753	601,147	-	-		
Interest - SBITA	8,548	10,089	-	-		
Interest - Lease	13,503	4,442	-	-		
Dues/Fees/Memberships	324,420	353,821	308,771	316,746		
Liability Insurance	495,973	539,214	628,467	624,890		
Fidelity Bond	-	-	-	-		
Property Insurance	474,762	614,752	648,733	681,170		
Settlements and Judgments	-	44,500	10,000	10,000		
Pers UAL Lump Sum Payment	549	-	-	-		
Grant Indirect Charges	6,926	14,831	-	5,000		
OTHER OBJECTS	3,458,481	3,609,459	1,595,971	1,637,806		-

Object Description - Transfers	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Interfund Transfers		-				
Other Transfers	7,050,000	10,364,813	11,498,650	11,035,000		
TRANSFERS	7,050,000	10,364,813	11,498,650	11,035,000		-

Object Description - Other Uses of Funds	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Contingency	24,139,326	21,279,185	16,802,295	13,502,295		-
Unappropriated Fund Balance	-					
OTHER USES	24,139,326	21,279,185	16,802,295	13,502,295		-

TOTAL OTHER	34,647,808	35,253,457	29,896,917	26,175,102		-
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Total General Fund Other Objects costs are roughly equal to the prior year.

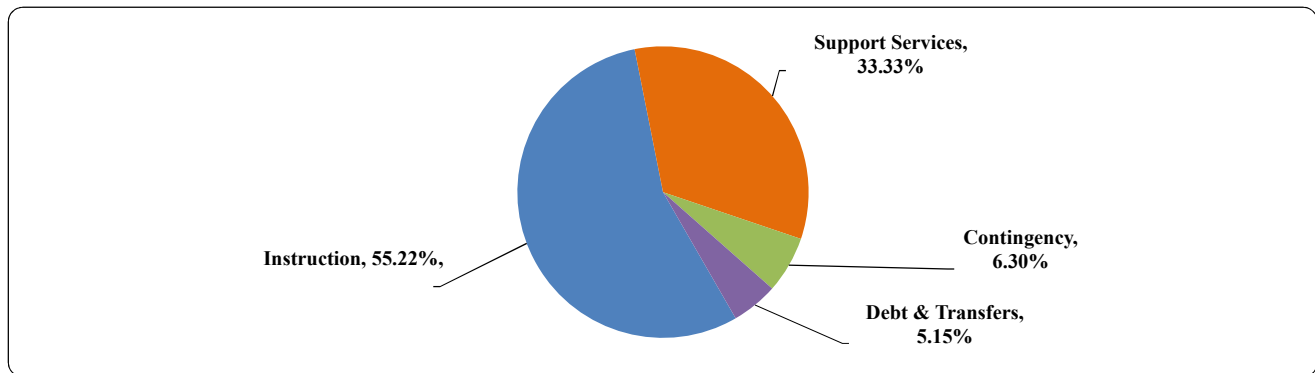
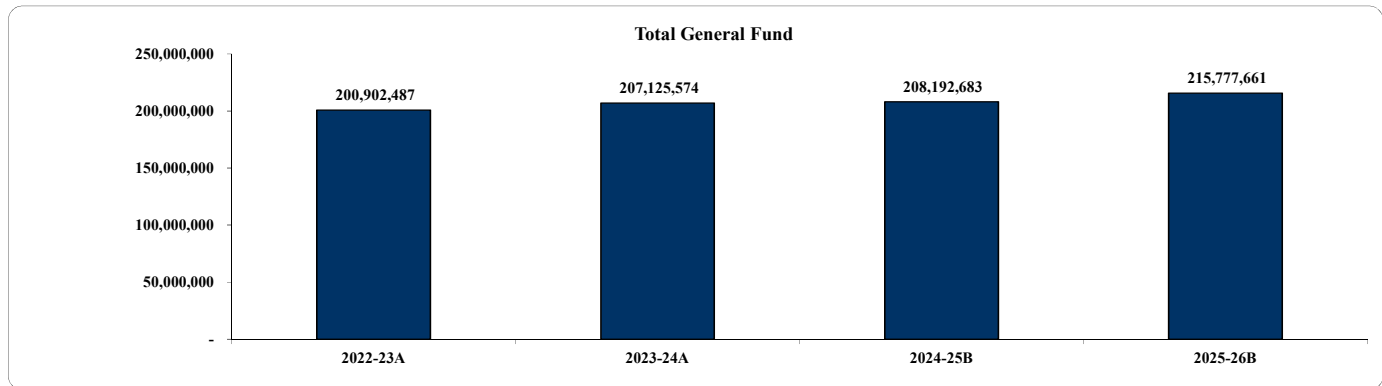
Total General Fund Transfers Out to Other Funds is down -\$0.46M, or -4% due to a reduced transfer to the projects reserve fund. The General Fund is budgeting to transfer a total of \$11.035M, which will be distributed as follows: \$7.68M to the project reserve fund (p. 117) to fund Curriculum, Capital Maintenance and Repairs and IT infrastructure, \$0.620M to Special Revenue Secondary Athletics (p.114), \$0.29M to partially fund the Physical Education Expansion (PEEK) (p.113), \$0.025M for State and Local Programs (p. 111), \$1.25M for Chromebook Reserves fund (p.124), and \$1.17M to Debt Service (p.131). The detail of where these transfers are sent to can be found in the green Special Revenue section starting on page 107.

Contingency/Fund Balance Reserves of \$13.5M is the General Fund Resources minus the expenses and transfers out to other funds. The minimum fund balance reserve Board policy or contingency is 5.0% of the General Fund revenue dollars plus transfers in, not including the beginning balance. The contingency percentage for the FY25-26 Budget is 6.79%.

General Fund Requirements by Classification

Total General Fund	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Instruction*	101,475,477	107,091,723	109,501,391	118,314,142		
Support Services*	59,601,919	65,312,226	68,890,347	71,426,224		
Facilities*	8,635,765	3,082,440	1,500,000	1,500,000		
Debt & Transfers*	7,050,000	10,360,000	11,498,650	11,035,000		
Contingency*	24,139,326	21,279,185	16,802,295	13,502,295		
TOTAL General Fund Uses	200,902,487	207,125,574	208,192,683	215,777,661		-

*Appropriation Level



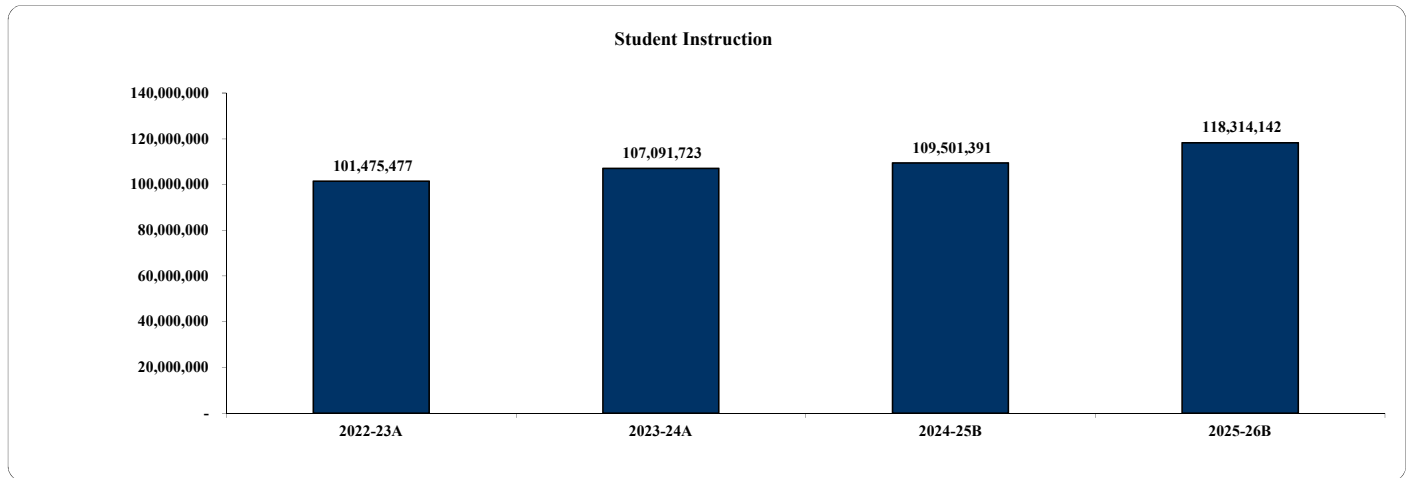
Instruction and Support Services spending are a combined total of \$189.5M, an \$11.1M increase from FY24-25. This is mainly due to an increase in wages from COLAs and Steps as well as associated payroll costs (including an increase in PERS employer contribution rates). There is a reduction of debt & transfers out to other funds of -\$0.46M, and a reduction of contingency, -\$3.3M due to the proposal to deficit spend in FY25-26.

Contingency is projected to be \$13.5M, which is -\$3.3M less than the prior year due to deficit spending in FY25-26. This is driven by higher inflation driven wage and other cost increases, increased state mandates (unemployment, Oregon Paid Leave) and a decrease in enrollment.

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 FY25-26 Budget for Instruction spending is 55.19% of total spending, an increase of 2.61% from the FY24-25 budget level of 52.6%. Support Services percentage of spending is 33.35%, up 0.24% from the FY24-25 Budget level of 33.1%, Contingency on a percentage basis of the total spending is -1.76% lower, and Debt & Transfers Out is a decrease of -0.37%.

General Fund Expenditures Student Instruction Functions

Student Instruction	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Elementary Programs (K-5)	33,330,019	31,951,536	31,246,475	33,131,458		
Middle School Programs (6-8)	10,735,534	14,880,607	15,342,198	17,353,581		
Middle School Co-Curricular	387,988	401,688	520,732	486,711		
High School Programs (9-12)	18,613,593	19,364,080	19,518,350	21,321,812		
High School Co-Curricular	902,350	977,140	1,108,372	1,076,747		
Talented & Gifted Programs	28,228	58,281	46,731	51,324		
Special Programs	6,046,152	7,139,061	6,447,543	7,252,467		
Resource Rooms	5,634,084	5,993,248	6,295,878	6,985,211		
Early Intervention Programs	791,543	850,180	872,093	957,169		
Alternative Education	390,591	489,589	680,637	819,799		
High School Online	739,278	168,689	-	-		
K-8 Online School	1,321,808	900,727	444,236	-		
Charter Schools	17,958,363	18,737,350	20,610,994	22,010,994		
English Language Learners	3,953,008	4,434,450	5,313,353	5,502,576		
Teen Parent Program	327,487	352,556	467,029	498,152		
Homebound Program	77,070	51,198	272,051	230,422		
Homeschool				158,042		
At-Risk Program	75,021	75,000	75,000	75,000		
Summer School - High School	163,361	266,344	239,718	402,677		
STUDENT INSTRUCTION	101,475,477	107,091,723	109,501,391	118,314,142		



In FY25-26, MSD will have 20 non-charter schools, 4 charter schools, and 1 homeschool option, and is projected to serve approximately 13,679 students, including 2,136 charter students. Total FY25-26 Budget spending for Student Instruction is \$118.1M, up \$8.6M (7.9%) from the FY24-25 Budget of \$109.5M. The increase in spending is primarily driven by the negotiation of 3% in a COLA salary increase and associated payroll costs.

There are the following FTE changes to the General Fund: decrease in 0.5 FTE to MOA, increase of 1 FTE in ELL, and an increase of 1 FTE for Homeschool.

In FY23-24, all 6th graders were moved from elementary to middle school, which is now grades 6 through 8.

For more information on FTE, see pp. 19-23.

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

SW: Student Wellness

(Excludes District Transportation)					
	FY25-26 Budget	FY24-25 Amended	FY23-24 Actual	Change from FY24-25	Change from FY23-24
General Fund					
Self Contained Programs (1220, 1240)	7,252,467	6,447,543	7,139,061	804,924	113,407
ERT/Resource Rooms (1250)	6,985,211	6,295,878	5,993,248	689,333	991,963
Early Intervention Programs (1260, 1261)	957,169	872,093	850,180	85,077	106,990
Psychological Services (2140) (SpEd & SW)	1,454,580	1,465,824	1,482,847	(11,244)	(28,267)
Speech and Audiology (2150)	3,986,508	3,641,582	3,287,911	344,927	698,598
Occupational Th/Autism Spc (2160)	372,738	240,950	3,052	131,788	369,686
Student Support Services (2190)	757,982	733,836	817,273	24,146	(59,291)
Total General Fund	21,766,657	19,697,705	19,573,572	2,068,952	2,193,085
Special Revenue Funds					
IDEA Equipment Grant	-	-	131,138		
IDEA Part B	2,073,622	2,400,548	2,186,565	(326,926)	(112,943)
IDEA Extended Assessment	-	-	4,395	-	(4,395)
IDEA 619 Funds	28,666	20,693	8,976	7,973	19,690
Juvenile Detention Education Program (JDEP) (Wellness)	1,800	1,800	1,708	-	92
Student Investment Act (Primarily SpEd)	2,787,294	2,660,000	2,407,456	127,294	379,838
SIA (Behavior Specialists)	1,311,992	1,089,850	1,049,538	222,142	262,454
Total Special Revenue Funds	6,203,374	6,172,891	5,658,637	30,483	(97,556)
TOTAL District SpEd SPENDING	27,970,031	25,870,596	25,232,210	2,099,435	2,095,529
SpEd Transportation	2,399,618	2,329,726	2,261,870	(274,618)	(204,726)
SOESD SpEd on Behalf of Medford 549C *	2,691,671	2,613,273	2,537,158	(647,204)	(513,273)
TOTAL SPED SPENDING	33,061,320	30,813,595	30,031,238	1,177,613	1,377,530

	FY25-26 Budget	FY24-25 Amended	FY23-24 Actual	Change from FY24-25
Total General Fund	198.20	198.20	196.02	0.00
Special Revenue Funds	53.63	53.63	50.92	0.00
TOTAL SpEd STAFFING	251.83	251.83	246.94	(0.00)

Total Spending for Special Education (SpEd) & Student Wellness in the General Fund including transportation in the FY25-26 Budget is \$33.5M. Total staffing across all funds is 251.83 FTE, which is equal to the current staffing.

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

In FY24-25 the District served approximately 2,616 Special Education Students with most students receiving services in more than one area. Services provided include 1,627 students in Education Resource Centers across all schools, 1,506 students in Speech-Language Therapy, 1,506 students in Assessment and Evaluation, 359 students in Self-contained Classes (MAPS and FOCUS - at 13 schools), 27 students in the Transitions School (for 18-21 year old students), 203 students in Occupational Therapy, 6 students who are in the deaf or hard of hearing program, and 24 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	FY25-26	FY24-25
Maps and Focus (1220,1240)	111.99	111.99
ERC - Resource Rooms (1250)	96.03	96.03
Early Intervention Childhood (1260)	3.00	3.00
Psychological Services (2140)	10.00	10.00
Speech and Audiology Services (2150)	17.80	17.80
Occupational Therapy/Autism (2160)	7.00	7.00
Support Services (2190)	6.00	6.00
Total FTE	251.83	251.83

* Estimate: SOESD Service Plan for FY25-26 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
2024	2317	16.90%	4.79%	9.09%	7.92%	9.45%	4.3%
2023	2211	16.13%	4.10%	2.98%	4.44%	-0.50%	
2022	2124	15.41%	-1.07%	0.33%	-4.41%		
2021	2147	15.19%	1.42%	-3.38%			
2020	2117	14.76%	-4.73%				
2019	2222	15.49%	3.35%				
Year	Dist ADMr Inc. Charter Schools		1 Year Change	2 Year Change	3 Year Change	4 Year Change	5 Year Change
2024	13710		0.03%	-0.56%	-3.00%	-4.42%	-4.4%
2023	13706		-0.59%	-3.03%	-4.45%	-4.47%	
2022	13787		-2.46%	-3.88%	-3.90%		
2021	14134		-1.46%	-1.48%			
2020	14344		-0.02%				
2019	14347		0.21%				

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

Note 2: At 16.90% SECC, the 11% cap on IEP students results in an unfunded mandate of approximately \$9 million.

Note 3: At the same time, total District enrollment (ADMr) has declined 4.4% since 2019, special education enrollment has increased 4.3%.

General Fund Music Programs Spending Summary Across All Funds

<i>(All General Fund)</i>	FY25-26 Budget	FY24-25 Budget	Change from FY24-25 Budget
<u>Elementary School</u>			
- Music	1,304,001	1,551,474	(247,473)
Total Elementary School	1,304,001	1,551,474	(247,473)
<u>Middle School</u>			
- Music	867,180	758,184	108,996
- Band	10,983	5,331	5,652
- Orchestra	7,157	5,466	1,691
- Vocal	7,654	6,512	1,142
Total Middle School	892,973	775,493	117,480
<u>High School</u>			
- Music	870,290	701,599	168,691
- Band	36,599	27,147	9,452
- Orchestra	23,551	18,390	5,161
- Vocal	29,685	21,189	8,496
Total High School	960,125	768,325	191,800
<u>TOTAL MUSIC</u>			
- Music	3,041,471	3,011,257	30,214
- Band	47,582	32,478	15,104
- Orchestra	30,707	23,856	6,851
- Vocal	37,340	27,701	9,639
TOTAL MUSIC SPENDING	3,157,100	3,095,292	61,808

	FY25-26 Budget	FY24-25 Amendment	Change from FY24-25 Budget	Variance
<u>Elementary School</u>	11.50	11.50	-	
<u>Middle School</u>	7.82	7.82	-	
<u>High School</u>	6.18	6.18	-	
Total Music Staffing	25.50	25.50	-	

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. Music staffing is remaining the same.

Students in Kindergarten through 5th grade receive a minimum of 40 minutes of general music instruction each week. Beginning in middle school, students may elect to participate in choir or an instrumental music program.

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.

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General Fund Detail Budget - 1111 Elementary Programs (K-5)

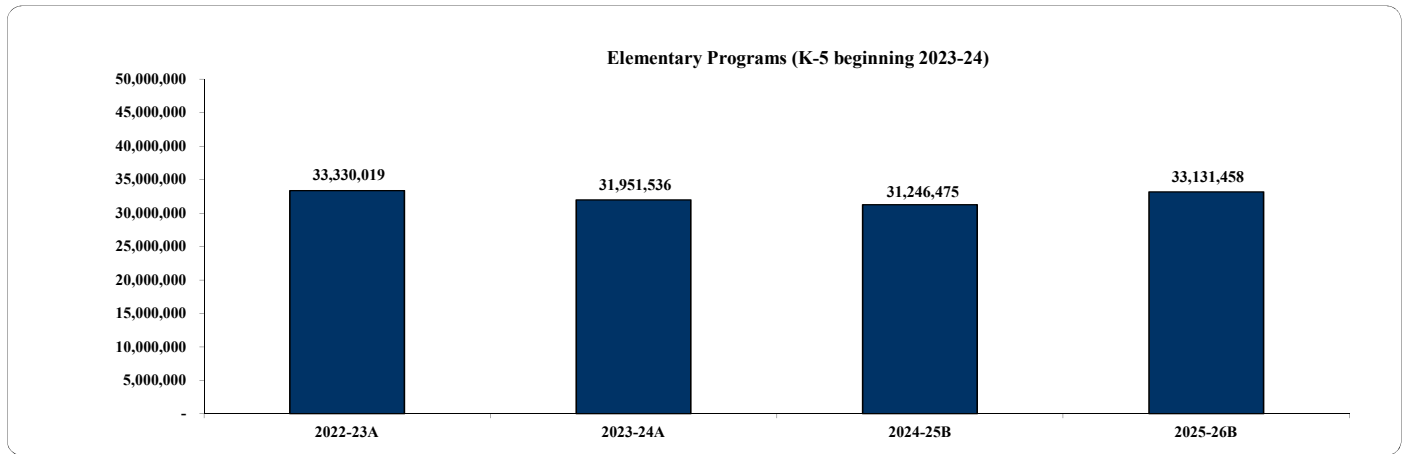
All non-charter students K-5 beginning 2023-24

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	17,076,477	15,634,980	15,262,264	15,742,522		
Classified	1,793,563	1,817,579	2,181,493	2,236,337		
Licensed Substitutes	-	27,402	101,161	12,360		
Licensed Temporary	57,701	67,768	105,207	124,472		
Classified Temporary	351	1,757	47,404	47,404		
Classified Overtime	55,408	44,617	88,023	88,023		
Extra Duty Compensation	36,515	13,215	10,274	16,127		
Insurance Opt Out	70,482	79,052	138,144	114,400		
SALARIES & WAGES	19,091,063	17,686,369	17,933,968	18,381,645	-	-
PERS	5,987,960	5,874,147	5,559,194	6,564,704		
Social Security	1,177,641	1,091,195	1,171,083	1,203,916		
Medicare	282,246	255,199	273,882	281,561		
Workers Compensation	54,960	54,960	85,209	89,711		
Unemployment	19,565	18,421	81,429	194,180		
Oregon Paid Leave	51,345	73,462	79,431	77,780		
Health Insurance	4,103,816	3,965,318	3,589,678	3,712,358		
Life Insurance	9,810	3,510	4,264	4,430		
TSA Exec ER Paid	312,896	297,913	307,218	312,594		
Long Term Disability	56,150	61,924	37,556	47,287		
FSA/HSA	110,562	144,587	133,799	134,400		
TSA Classified ER Paid Health Insurance Option	22,367	26,709	50,085	55,006		
BENEFITS	12,189,318	11,867,345	11,372,827	12,677,927	-	-
Professional Growth	6,937	4,240	5,000	3,000		
Professional Instr. Services	123,700	128,599	100,278	130,278		
Repair/Maintenance/Rentals	915	1,085	3,500	2,000		
Pupil Transportation	4,821	415	5,600	235		
Transportation	2,546	4,338	-	-		
Travel - In District	81	13	400	400		
Travel - Out of District	7,071	872	2,625	1,900		
Advertising	-	511	-	-		
Postage	63	82	-	-		
Professional Services - Tech	3,000	8,598	1,200	600		
Other Licensed Subs	736,785	932,594	757,390	780,390		
Other Classified Subs	192,356	299,006	170,362	170,362		
PURCHASED SERVICES	1,078,276	1,380,354	1,046,355	1,089,165		-
Supplies and Materials	525,033	394,425	491,336	510,449		
Textbooks	134,352	75,070	140,200	140,200		
Periodicals	2,714	2,517	-	1,750		
Non-Consumables	65,971	18,041	21,863	24,222		
Software	225,902	420,062	213,730	297,600		
Hardware/Equipment	931	117	2,051	2,432		
SUPPLIES	954,904	910,233	869,180	976,653		-
Principal - SBITA	3,295	89,291	-	-		
Dues/Fees/Memberships	13,165	17,752	24,144	6,069		
OTHER OBJECTS	16,460	107,042	24,144	6,069		
Other Transfer	-	193	-	-		
ELEMENTARY PROGRAMS (K-5)	33,330,019	31,951,536	31,246,475	33,131,458		

General Fund Detail Budget - 1111 Elementary Programs (K-5)

All non-charter students K-5 beginning 2023-24

1111 Elementary Programs (K-5) Continued



In FY25-26, function 1111 serves approximately 5,135 students across 13 Elementary Schools and (1) K-8 School. In FY25-26 the budget is \$33.1M is \$1.8M or 6% higher than FY24-25. Staffing across all funds is 311.72 FTE, which is equal to the FY24-25 amended budget.

The software budget has increased due to the renewal of our iReady Diagnostic subscription. We have been able to use Early Literacy grant funds to purchase K-3 instructional materials. Aside from software, most other areas of the budget is largely equal to the prior year.

Targeted classroom ranges by grade for FY24-25 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 is completing a request for proposal (RFP) process at the end of FY24-25 to select an afterschool provider or providers for 13 elementary schools through the FY25-26 school year. Both contracts have been approved to continue on an annual basis through 2025.

The District supplements a combination of \$120,000 from Title I funds, \$100,000 from the General Fund, and an in-kind contribution of rent-free facilities.

Innovation 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 Detail Budget - 1121 Middle School (Except Co-Curricular)

All non-charter students Grades 6-8 beginning 2023-24

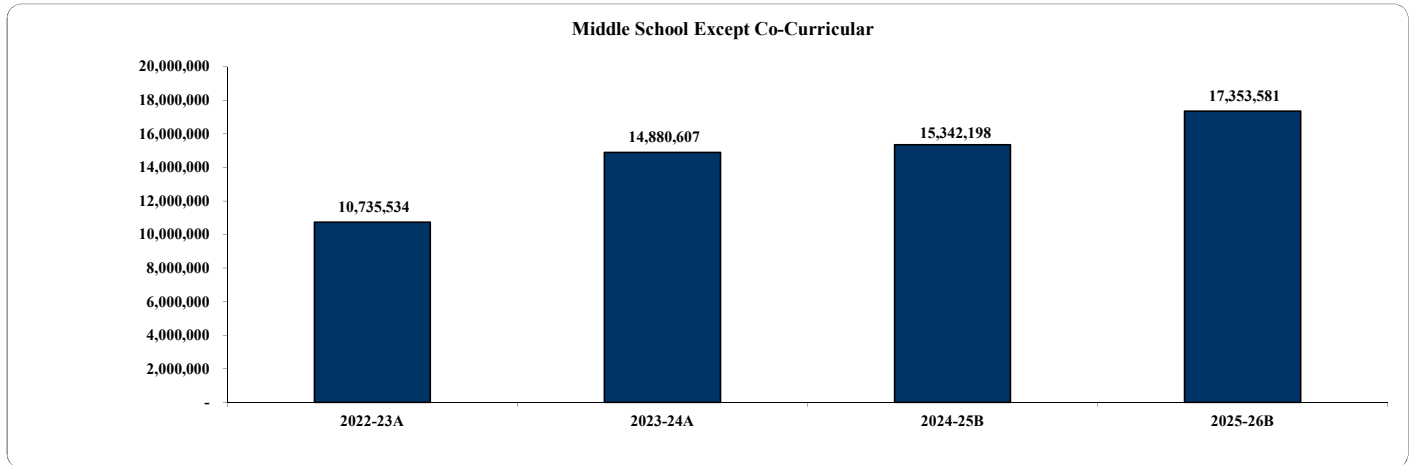
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	5,712,258	7,901,281	7,975,249	8,678,578		
Classified	320,544	508,600	752,949	747,839		
Licensed Temporary	17,659	9,040	34,831	54,831		
Classified Temporary	4,166	2,219	12,719	21,532		
Classified Overtime	22,950	15,418	12,568	12,568		
Extra Duty Compensation	94,105	106,814	137,795	151,531		
Insurance Opt Out	14,252	25,641	40,275	42,300		
SALARIES & WAGES	6,185,935	8,569,012	8,966,387	9,709,180		
PERS	1,899,290	2,690,374	2,623,439	3,280,668		
Social Security	372,751	515,979	576,052	639,638		
Medicare	87,176	120,672	134,744	149,593		
Workers Compensation	14,306	25,410	43,066	47,663		
Unemployment	5,675	8,632	43,046	103,167		
Oregon Paid Leave	16,478	34,343	46,247	43,947		
Health Insurance	1,235,176	1,724,334	1,688,772	1,937,279		
Life Insurance	1,155	1,563	1,946	1,987		
TSA Exec ER Paid	84,461	104,777	146,400	162,834		
Long Term Disability	17,242	19,015	64,572	33,174		
FSA/HSA	39,700	72,946	94,800	66,200		
TSA Classified ER Paid Health Insurance Option	5,749	8,935	29,452	52,271		
BENEFITS	3,779,157	5,326,979	5,492,536	6,518,420		
Management Svcs	36	-	-	-		
Professional Growth	-	17,867	5,000	5,375		
Professional Instr. Services	7,978	4,638	-	350		
Repair/Maintenance	3,238	6,496	8,000	9,000		
Pupil Transportation	1,466	1,350	3,280	2,330		
Pupil Transportation OTHTS	1,408	2,978	-	-		
Travel - In District	607	33	1,000	550		
Travel - Out of District	8,810	885	2,246	2,521		
Postage	-	34	40	165		
Advertising	651	-	-	-		
Professional Services	27,992	12,335	11,850	10,450		
Other Licensed Subs	217,590	443,048	403,422	464,011		
Other Classified Subs	25,072	54,232	67,053	71,434		
PURCHASED SERVICES	294,846	543,897	501,892	566,186		
Supplies and Materials	182,293	160,435	223,784	240,229		
Textbooks	24,171	42,101	50,500	62,500		
Non-Consumables	92,557	23,815	4,605	6,355		
Software	166,445	(41,286)	89,415	241,641		
Hardware /Equipment	-	131	4,120	5,090		
SUPPLIES	465,467	185,195	372,424	555,815		
Principal - SBITA	-	233,358	-	-		
Interest - SBITA	187	-	-	-		
Dues/Fees/Memberships	9,941	12,121	8,960	3,980		
Settlements & Judgements	-	10,000	-	-		
OTHER OBJECTS	10,128	255,479	8,960	3,980		
Other Transfers	-	44	-	-		
MIDDLE SCHOOL-EXCEPT CO-CURR.	10,735,534	14,880,607	15,342,198	17,353,581		

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

All non charter students Grades 6-8 beginning 2023-24

1121 Middle School

Except Co-Curricular Continued



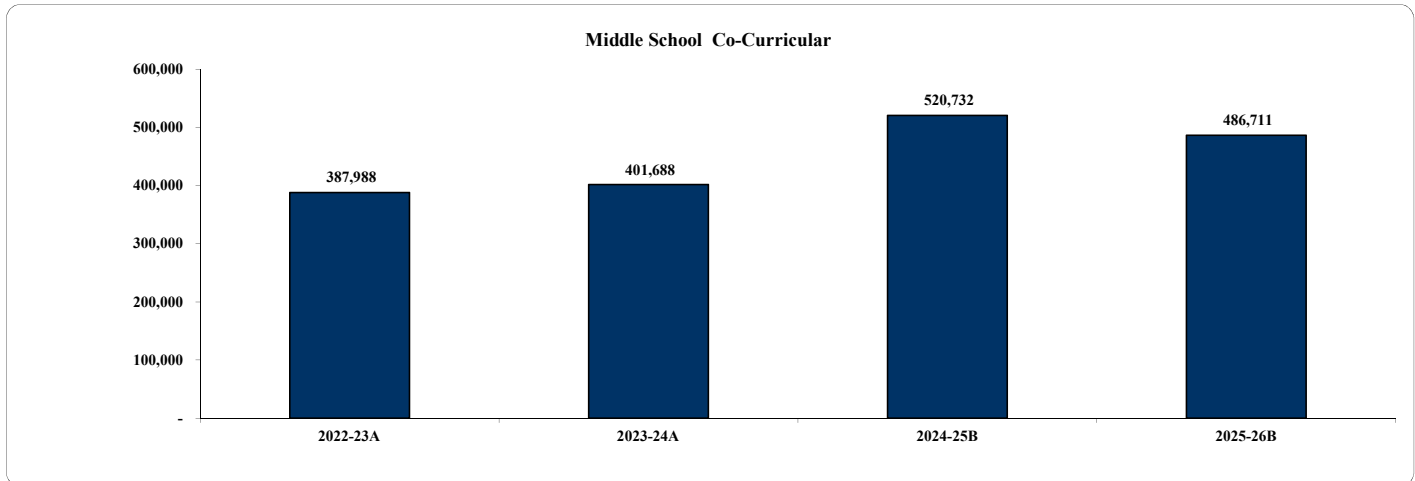
In FY25-26, function 1121 will serve approximately 2,519 middle school students, grades six through eight. The software budget has increased due to the renewal of our iReady Diagnostic subscription as well as increased costs for digital and physical instructional materials.

The FY25-26 Budget is \$17.3M, up \$2M and 13% over the FY24-25 Budget. The increase is primarily due to steps and COLA wage increases. Staffing in this function is a total of 141.62 FTE, which is an increase of 3.0 FTE from the transfer of MOA staffing.

The FY24-25 school year targeted student to licensed staff ratio is 1 to 23. Total FTE across all funds for FY25-26 is 141.62 FTE, which is equal to the current year.

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

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	17,775	142,051	-	-		
Extra Duty Compensation	205,601	161,015	318,388	335,179		
Insurance Opt Out	567	420	-	4,800		
SALARIES & WAGES	223,943	303,486	318,388	339,979		
PERS	49,402	64,518	100,252	81,098		
Social Security	13,651	18,506	20,869	21,911		
Medicare	3,193	4,328	4,881	5,124		
Workers Compensation	644	1,204	1,555	1,633		
Unemployment	194	303	337	3,534		
Oregon Paid Leave	404	1,214	344	333		
Health Insurance	5,075	5,965	20,000	-		
Life Insurance	9	9	-	-		
TSA Exec ER Paid	1,965	1,532	14,890	7,800		
Long Term Disability	-	-	-	83		
FSA/HSA	128	380	18,000	4,600		
TSA Classified ER Paid Health Insurance Option	490	241	3,000	2,400		
BENEFITS	75,154	98,202	184,128	128,516		
Other Licensed Subs	13,118	-	18,216	18,216		
Other Classified Subs	757	-	-	-		
PURCHASED SERVICES	13,875	-	18,216	18,216		
Supplies and Materials	45,600	-	-	-		
Non-Consumables	29,415	-	-	-		
SUPPLIES	75,015	-	-	-		
MIDDLE SCHOOL - CO-CURRICULAR	387,988	401,688	520,732	486,711		



Function 1122 represents expenditures for stipends for middle school sports programs. See p. 114 for more information about Secondary Athletics.

Notes Page



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

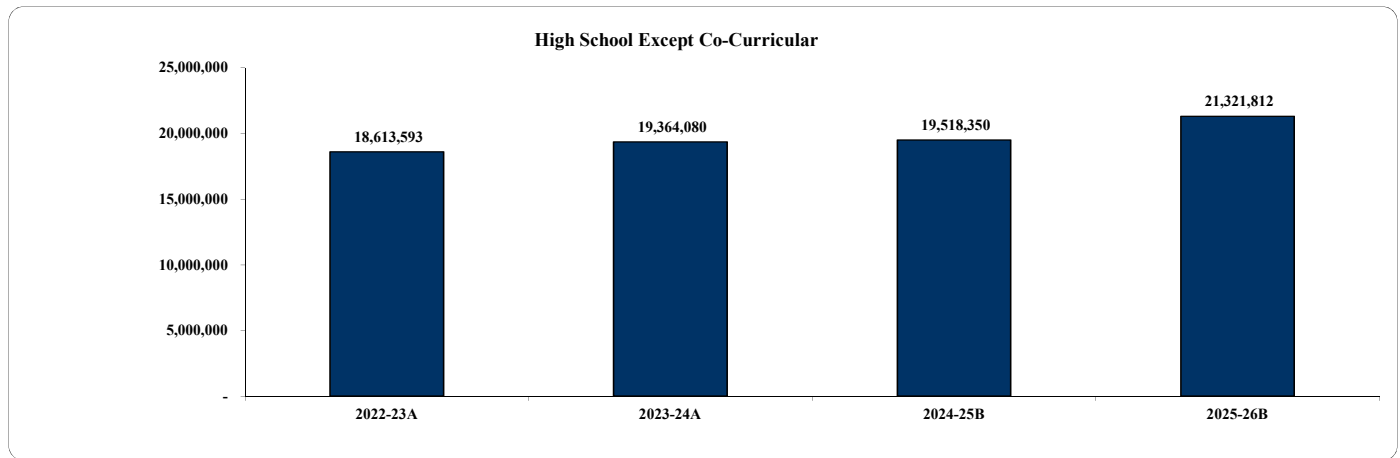
All non-charter students grades 9-12

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	9,645,997	10,056,638	10,026,670	10,465,772		
Classified	563,996	671,851	866,920	858,475		
Administrators Salaries	20,395	-	-	-		
Licensed Substitutes	-	-	11,330	11,330		
Licensed Temporary	77,176	61,322	64,273	186,926		
Classified Temporary	1,178	3,864	33,720	64,785		
Classified Overtime	9,261	24,248	18,697	18,697		
Extra Duty Compensation	192,713	181,653	167,105	204,826		
Insurance Opt Out	28,714	47,718	106,896	68,100		
SALARIES & WAGES	10,539,430	11,047,294	11,295,612	11,935,562		
PERS	3,200,116	3,522,240	3,350,487	4,080,012		
Social Security	630,834	662,819	728,313	782,624		
Medicare	147,534	155,014	170,331	183,033		
Workers Compensation	22,293	32,859	57,464	58,318		
Unemployment	9,675	11,255	53,555	128,260		
Oregon Paid Leave	28,546	44,194	57,934	57,731		
Health Insurance	2,171,926	2,268,914	2,181,478	2,394,419		
Life Insurance	2,009	2,025	2,567	2,332		
TSA Exec ER Paid	124,831	126,682	182,896	153,850		
Long Term Disability	28,139	31,033	69,105	62,824		
FSA/HSA	61,651	93,226	71,200	96,200		
TSA Classified ER Paid Health Insurance Option	8,282	11,067	50,364	58,537		
BENEFITS	6,435,836	6,961,328	6,975,693	8,058,139		
Professional Growth	431	2,258	5,100	3,000		
Professional Instr. Services	4,189	16,367	-	-		
Cleaning Services	1,134	1,718	1,800	1,800		
Repair and Maintenance	6,633	7,587	8,000	8,000		
Garbage	580	-	-	-		
Pupil Transportation	5,744	9,371	-	3,000		
Pupil Transportation OTHTS	6,648	11,722	12,000	12,000		
Travel - In District	956	1,305	4,178	4,178		
Travel - Out of District	10,020	38,306	12,270	19,965		
Postage	365	864	3,100	2,200		
Advertising	797	-	-	-		
Tuition	7,404	8,143	50,000	50,000		
Professional Services - Other	5,362	4,531	2,360	3,633		
Other Licensed Subs	431,554	589,230	443,564	489,225		
Other Classified Subs	62,675	33,524	107,275	119,275		
PURCHASED SERVICES	544,491	724,926	649,648	716,277		
Supplies and Materials	371,392	345,657	370,437	395,764		
Textbooks	85,676	19,795	22,200	23,600		
Library Books	2,909	-	-	-		
Non-Consumables	167,826	77,935	12,120	10,120		
Software	154,062	116,114	135,150	140,800		
Hardware/Equipment	60	2,349	34,990	34,800		
SUPPLIES	781,925	561,850	574,897	605,084		
Equipment - New	-	20,474	-	-		
CAPITAL OUTLAY	-	20,474	-	-		
Principal - SBITA	284,377	-	-	-		
Interest - SBITA	424	-	-	-		
Dues/Fees/Memberships	27,110	34,130	22,500	1,750		
Settlements & Judgements	-	9,500	-	-		
Grant Indirect Charges	-	-	-	5,000		
Other Transfers	-	4,577	-	-		
OTHER OBJECTS	311,912	48,207	22,500	6,750		
HIGH SCHOOL-EXCEPT CO-CURR	18,613,593	19,364,080	19,518,350	21,321,812		

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

All non-charter students grades 9-12

1131 High School Except Co-Curricular Continued



Function 1131 serves approximately 3,861 high school students across three locations.

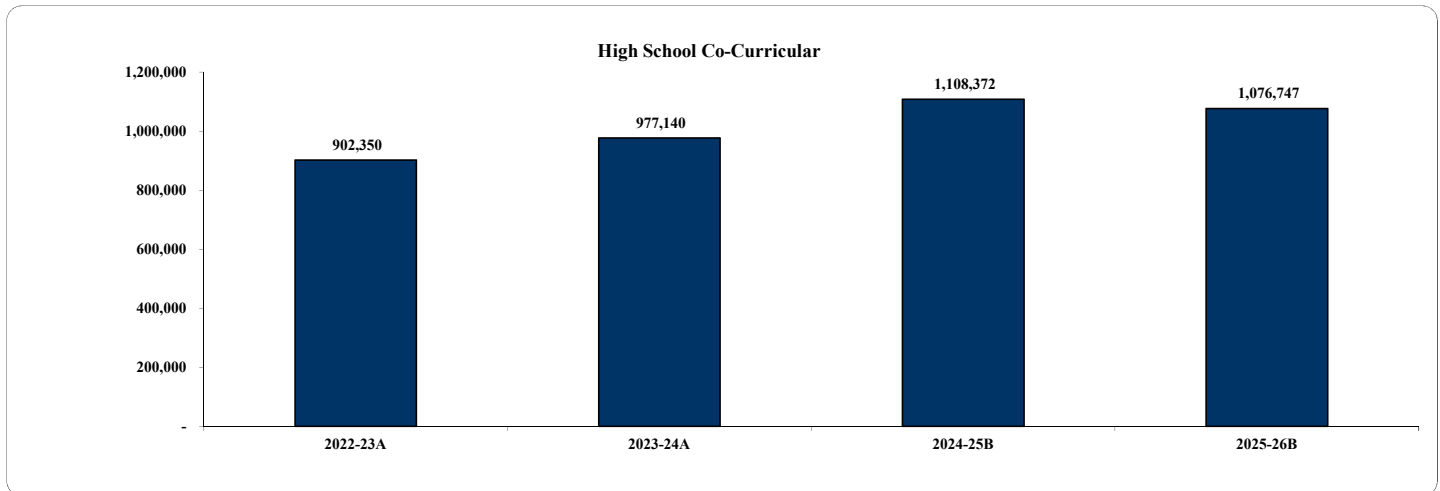
Expenditures in the FY25-26 budget are \$21.3M, which is \$1.8M (9.2%) higher than the FY24-25 Budget. This is largely due to a \$0.5M increase in steps and COLA wage increases. Total staffing across all funds for FY25-26 is 183.75 FTE, which is equal to current staffing.

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. The increase is due to a need to replace music equipment and supplies for high school.

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

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

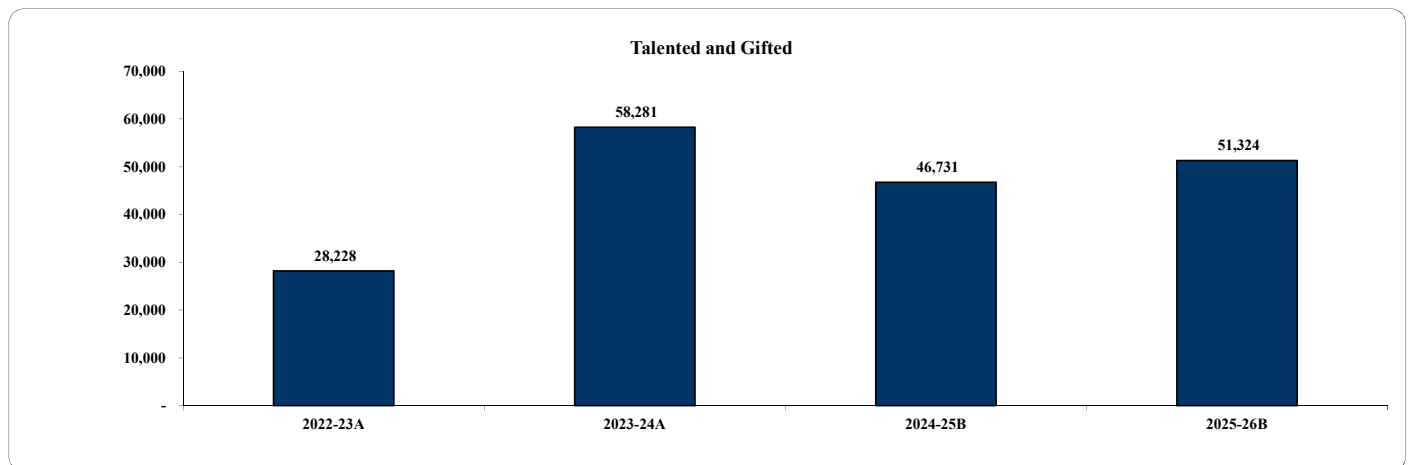
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	77,048	100,224	-	-		
Extra Duty Compensation	631,440	667,951	758,497	766,294		
SALARIES & WAGES	708,488	768,175	758,497	771,094		
PERS	110,344	126,986	221,458	204,329		
Social Security	43,400	47,134	47,027	47,510		
Medicare	10,150	11,024	10,998	11,111		
Workers Compensation	1,990	2,769	3,504	3,540		
Unemployment	608	768	758	7,663		
Oregon Paid Leave	1,311	3,073	630	682		
Health Insurance	8,071	12,575	40,000	-		
Life Insurance	8	11	-	-		
TSA Exec ER Paid	2,400	2,135	14,700	11,792		
Long Term Disability	-	-	-	225		
FSA/HSA	655	1,769	5,400	12,400		
TSA Classified ER Paid Health Insurance Option	449	722	5,400	6,400		
BENEFITS	179,385	208,965	349,875	305,653		
Other Licensed Subs	12,992	-	-	-		
Other Classified Subs	1,485	-	-	-		
PURCHASED SERVICES	14,476	-	-	-		
HIGH SCHOOL-CO-CURRICULAR	902,350	977,140	1,108,372	1,076,747		



Function 1132 co-curricular function maintains all positions and stipends for coaches for baseball, basketball, football, volleyball, golf, wrestling, softball, swimming, cross country, tennis, soccer, and track. The FY25-26 budget reflects expenditures for stipends for high school sports programs, which is roughly equal to the prior year. Athletic expenses outside of these coaching stipend costs are identified in the Special Revenue Secondary Athletics Fund, found on p. 114 of this document.

General Fund Detail Budget - 1210 Talented and Gifted

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	-	716	-	-		
Licensed Temporary	11,604	10,161	10,587	10,587		
SALARIES & WAGES	11,605	10,877	10,587	10,587		
PERS	3,485	3,503	1,514	1,510		
Social Security	695	653	699	699		
Medicare	163	153	164	164		
Workers Compensation	16	22	52	52		
Unemployment	12	18	11	113		
Oregon Paid Leave	44	43	-	-		
Health Insurance	6	36	-	-		
Life Insurance	0	0	-	-		
TSA Exec ER Paid	136	132	-	-		
Long Term Disability	52	57	-	-		
BENEFITS	4,608	4,618	2,440	2,538		
Professional Growth	-	30	500	500		
Pupil Transportation OTHS	373	-	-	-		
Travel - In District	174	-	-	-		
Travel - Out of District	1,162	-	-	-		
Other Licensed Subs	-	-	689	689		
PURCHASED SERVICES	1,709	30	1,189	1,189		
Supplies and Materials	305	24,824	13,855	14,350		
Textbooks	-	-	500	500		
Software	12,298	18,338	16,000	20,000		
SUPPLIES	12,602	43,162	30,355	34,850		
Dues/Fees/Memberships	(2,297)	(405)	2,160	2,160		
OTHER OBJECTS	(2,297)	(405)	2,160	2,160		
TALENTED AND GIFTED	28,228	58,281	46,731	51,324		



Function 1210 supports costs for the TAG program and is anticipated to serve approximately 957 students across the district, including charter schools.

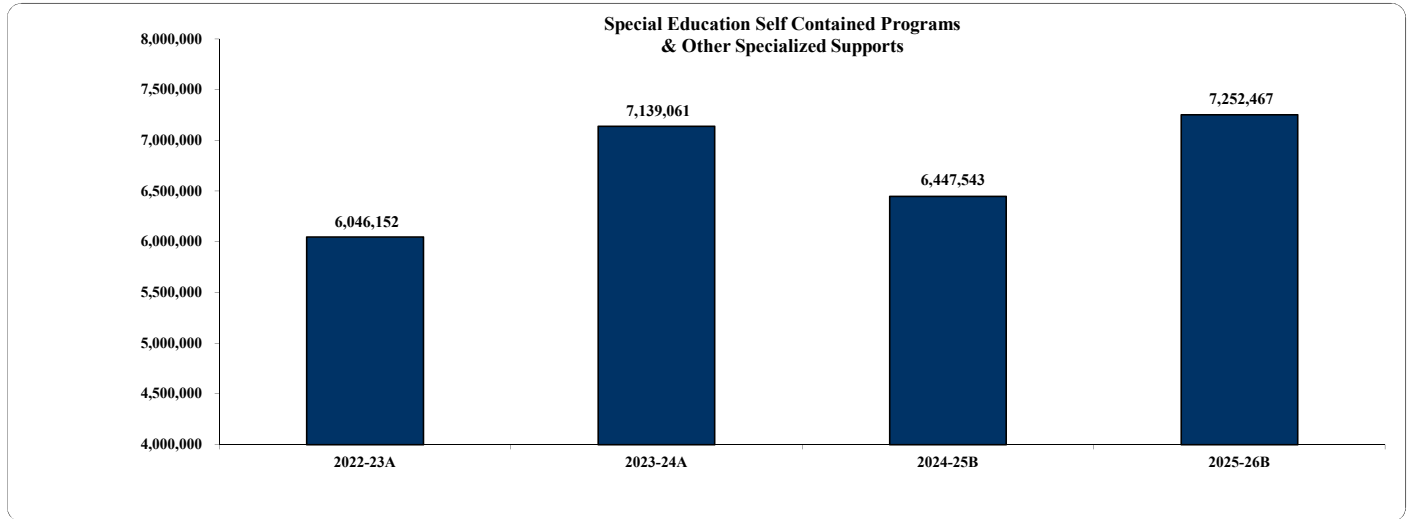
The district spends about \$28k for TAG Summer Camp. There is a small amount of dues and fees expected for FY25-26.

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

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	1,621,337	1,807,837	1,155,111	1,327,762		
Classified	1,932,411	2,267,618	2,316,759	2,586,821		
Licensed Temporary	3,014	6,216	6,796	4,322		
Classified Temporary	162	1,382	407	407		
Classified Overtime	22,173	18,727	15,360	15,360		
Extra Duty Compensation	31,435	26,490	31,833	33,071		
Insurance Opt Out	21,737	27,169	40,280	42,300		
Staff Appreciation Stipend	-	-	-	-		
SALARIES & WAGES	3,632,269	4,155,439	3,566,546	4,010,043		
PERS	957,115	1,088,032	1,036,431	1,219,082		
Social Security	217,673	250,094	232,869	266,534		
Medicare	50,907	58,490	54,461	62,334		
Workers Compensation	10,066	12,203	21,390	19,861		
Unemployment	3,345	4,190	26,863	45,489		
Oregon Paid Leave	9,324	16,622	28,307	25,791		
Health Insurance	926,582	1,085,825	1,003,187	1,078,875		
Life Insurance	1,013	1,138	1,628	1,366		
TSA Exec ER Paid	65,436	82,382	91,608	96,960		
Long Term Disability	7,153	7,889	9,982	8,068		
FSA/HSA	35,457	59,015	41,200	32,400		
TSA Classified ER Paid Health Insurance Option	19,718	25,666	17,354	24,728		
BENEFITS	2,303,790	2,691,544	2,565,280	2,881,488		
Rental	6,736	2,105	1,500	1,500		
Travel - In District	4,520	1,778	1,000	1,000		
Travel - Out of District	178	-	-	50		
Other Licensed Subs	43,769	91,806	44,282	49,282		
Other Classified Subs	43,161	161,187	266,904	281,904		
PURCHASED SERVICES	98,364	256,876	313,686	333,736		
Supplies and Materials	967	9,376	531	700		
Non-Consumables	-	-	1,500	1,500		
Software	10,762	25,827	-	25,000		
SUPPLIES	11,729	35,202	2,031	27,200		
SPECIAL EDUCATION	6,046,152	7,139,061	6,447,543	7,252,467		

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

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

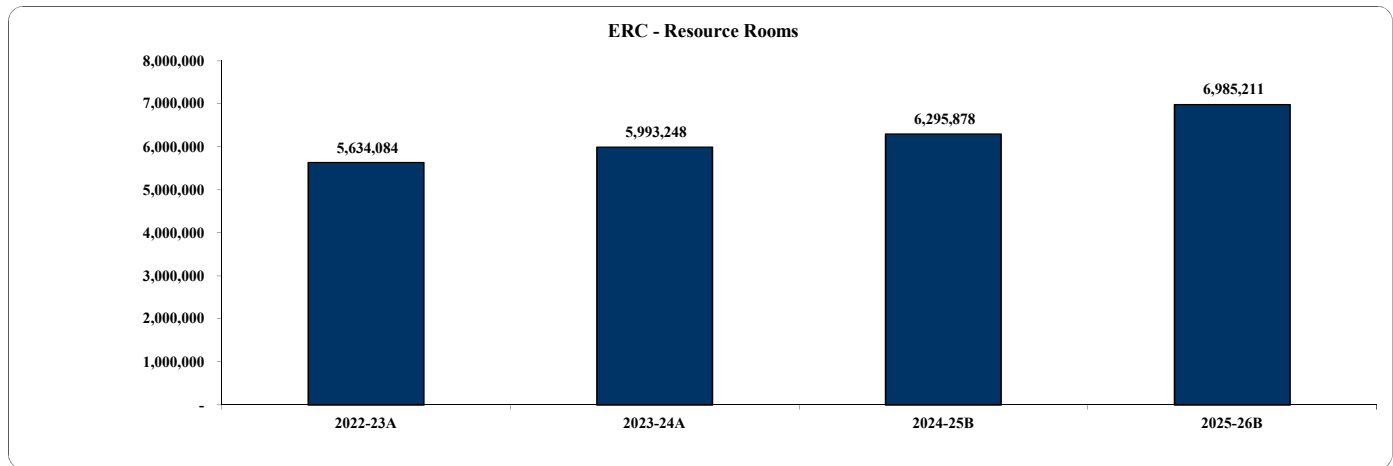


Function 1220-1240 provides funding for direct program support and instruction for approximately 359 students in FY24-25 at fifteen school sites. For a comprehensive picture of the changes to consolidated Special Education spending and staffing across all functions and funds, see the year-over-year SpEd budget comparison on pp. 31 and 32. The increase in the software budget is due to reallocation of funds from another SpEd account (2190) and is for the N2Y (News 2 You) software program. We have also consolidated all self contained programs (MAPS and FOCUS) to this budget.

The FY25-26 Budget is funded at \$7.2M, which is a \$0.8M (12.5%) increase from the FY24-25 Budget. This is mainly due to contractual steps and COLA wage increases. Staffing for the FY25-26 Budget for these functions across all funds is 111.99 FTE, which is flat to the prior year amended FTE.

General Fund Detail Budget - 1250 ERC - Resource Rooms

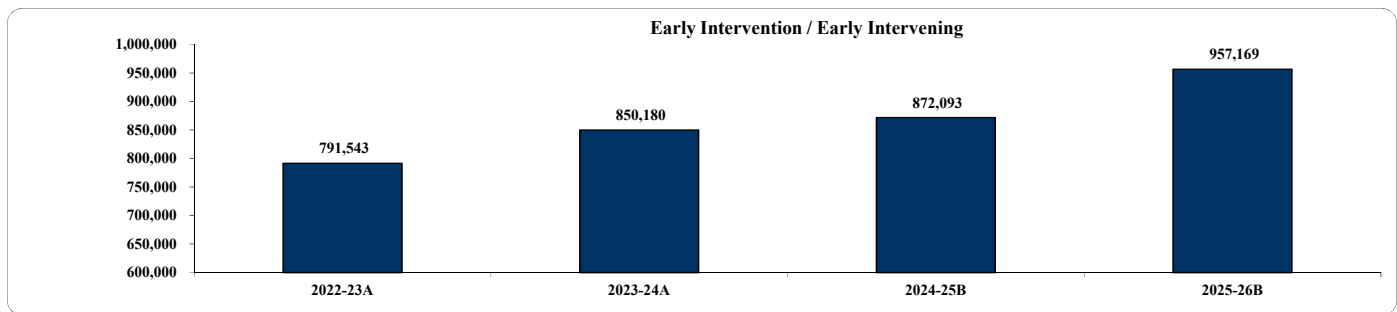
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	2,179,296	2,212,282	2,126,984	2,180,208		
Classified	1,129,586	1,269,071	1,350,212	1,651,437		
Licensed Temporary	8,468	4,201	10,400	10,400		
Classified Temporary	-	2,107	3,658	3,658		
Classified Overtime	9,442	7,755	12,767	12,767		
Extra Duty Compensation	44,293	33,851	107,617	105,332		
Insurance Opt Out	13,700	25,807	47,606	57,900		
Staff Appreciation Stipend	-	-	-	-		
SALARIES & WAGES	3,384,784	3,555,074	3,659,245	4,021,702		
PERS	957,601	1,022,097	1,064,781	1,251,014		
Social Security	202,673	214,219	230,322	256,954		
Medicare	47,399	50,100	53,866	60,094		
Workers Compensation	11,068	10,308	18,196	19,147		
Unemployment	3,087	3,591	32,626	42,444		
Oregon Paid Leave	8,481	14,227	15,150	15,492		
Health Insurance	832,712	870,512	864,735	916,364		
Life Insurance	917	981	1,366	1,214		
TSA Exec ER Paid	56,065	62,410	118,920	128,727		
Long Term Disability	7,365	8,122	8,205	8,944		
FSA/HSA	33,177	50,352	54,400	54,600		
TSA Classified ER Paid Health Insurance Option	16,195	18,329	17,909	27,893		
BENEFITS	2,176,739	2,325,248	2,480,476	2,782,888		
Travel - In District	1,044	47	100	-		
Other Licensed Subs	53,288	80,849	127,217	141,780		
Other Classified Subs	9,320	27,456	28,840	38,840		
PURCHASED SERVICES	63,652	108,351	156,157	180,620		
Supplies and Materials	8,908	4,574	-	-		
SUPPLIES	8,908	4,574	-	-		
ERC / RESOURCE ROOMS	5,634,084	5,993,248	6,295,878	6,985,211		



Function 1250 provides special education services to approximately 1,627 students in FY24-25 across the District. The FY25-26 Budget of \$6.9M is \$0.69M or 11% higher than the FY24-25 Budget. This is mainly due to contractual steps and COLA wage increases. Staffing across all funds for FY25-26 is 96.03 FTE.

General Fund Detail Budget - 1260 Early Intervention / 1261 Early Intervening

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	249,119	231,067	277,458	308,201		
Classified	108,891	118,317	77,580	81,918		
Licensed Temporary	1,908	4,432	-	-		
Classified Temporary	305	25	22,000	22,000		
Classified Overtime	340	588	-	-		
Extra Duty Compensation	1,982	946	1,774	3,298		
SALARIES & WAGES	362,546	355,376	378,813	420,152		
PERS	102,938	108,903	113,259	116,076		
Social Security	21,213	21,238	24,491	25,756		
Medicare	4,961	4,967	5,728	6,024		
Workers Compensation	702	1,004	1,473	1,919		
Unemployment	326	391	5,578	4,154		
Oregon Paid Leave	951	1,421	11,252	11,574		
Health Insurance	91,978	109,870	75,205	104,776		
Life Insurance	75	75	69	110		
TSA Exec ER Paid	5,822	3,549	4,683	5,775		
Long Term Disability	437	481	682	503		
FSA/HSA	3,400	7,200	4,400	5,400		
TSA Classified ER Paid Health Insurance Option	1,096	2,149	2,600	3,200		
BENEFITS	233,899	261,249	249,420	285,268		
Professional Growth	600	250	250	250		
Travel - In District	651	27	50	-		
Professional Services	190,920	231,869	242,060	250,000		
Other Classified Subs	584	280	-	-		
PURCHASED SERVICES	192,754	232,426	242,360	250,250		
Supplies and Materials	2,344	1,129	1,500	1,500		
SUPPLIES	2,344	1,129	1,500	1,500		
EARLY INTERVENTION	791,543	850,180	872,093	957,169		



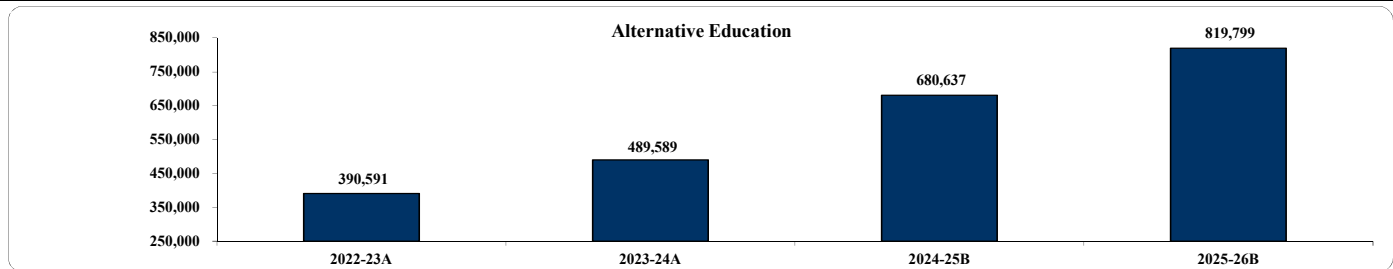
Function 1260, Early Intervention provides evaluation services for approximately 600 MSD early childhood students younger than five years old. Function 1261, Early Intervening Services, provides preventative academic and behavioral support to school age students not eligible for special education services.

Professional Services includes the cost per evaluation by DESD for an estimated 200 evaluations.

Across all funds, these two functions have a total of 11.1 FTE, which is flat to the current year's FTE.

General Fund Detail Budget - 1283 Alternative Education

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	175,491	221,291	295,637	337,632		
Classified	31,656	38,729	62,251	82,150		
Administrator Salaries	15,150	16,428	35,615	41,121		
Licensed Temporary	55	-	20,986	20,986		
Classified Temporary	2,253	301	415	415		
Classified Overtime	78	1,059	338	338		
SALARIES & WAGES	224,684	277,808	415,241	482,642		
PERS	69,870	87,263	132,400	154,622		
Social Security	13,166	16,581	28,973	31,167		
Medicare	3,079	3,878	6,776	7,289		
Workers Compensation	728	728	1,121	2,322		
Unemployment	176	320	3,395	5,027		
Oregon Paid Leave	310	1,111	875	1,844		
Health Insurance	46,145	64,742	54,481	79,930		
Life Insurance	54	57	55	124		
TSA Exec ER Paid	2,899	3,678	2,863	6,525		
Long Term Disability	667	736	481	816		
FSA/HSA	2,200	67	4,000	5,000		
TSA Classified ER Paid Health Insurance Option	3,473	1,105	525	2,431		
BENEFITS	142,767	180,264	235,944	297,097		
Other Licensed Subs	13,118	11,682	17,060	20,060		
Other Classified Subs	-	386	-	-		
PURCHASED SERVICES	13,118	12,068	17,060	20,060		
Supplies and Materials	2,661	4,183	12,393	20,000		
SUPPLIES	2,661	4,183	12,393	20,000		
Dues/Fees/Memberships	435	435	-	-		
Grant Indirect Charges	6,926	14,831	-	-		
OTHER OBJECTS	7,361	15,266	-	-		
ALTERNATIVE EDUCATION	390,591	489,589	680,637	819,799		



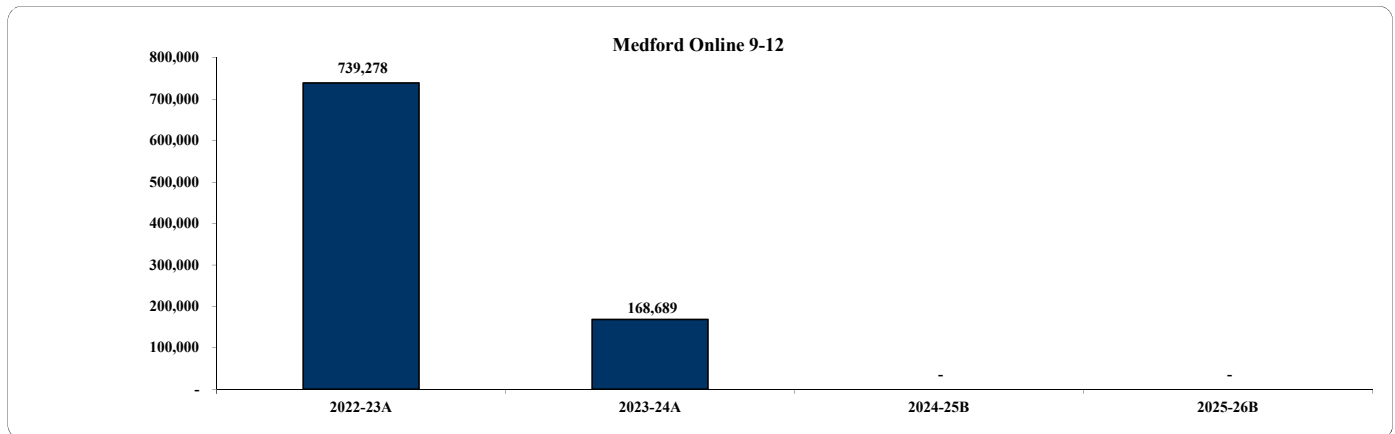
Alternative Education is the title given to programs outside of our traditional schools. The FY25-26 Budget of \$0.8M is up \$0.14M or 20% over the FY24-25 budget.

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 6.34 FTE.

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

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

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	368,556	12,336	-	-		
Classified	16,420	43,080	-	-		
Administrator Salaries	44,002	-	-	-		
Licensed Temporary	2,309	-	-	-		
Classified Temporary	-	-	-	-		
Classified Overtime	1,562	1,854	-	-		
Extra Duty Compensation	778	1,077	-	-		
Insurance Opt Out	3,300	2,750	-	-		
Staff Appreciation Stipend	-	-	-	-		
SALARIES & WAGES	436,926	61,097	-	-		-
PERS	137,411	15,996	-	-		
Social Security	25,532	3,530	-	-		
Medicare	5,971	826	-	-		
Workers Compensation	726	655	-	-		
Unemployment	400	61	-	-		
Oregon Paid Leave	1,158	244	-	-		
Health Insurance	100,092	66,023	-	-		
Life Insurance	174	116	-	-		
TSA Exec ER Paid	3,191	2,276	-	-		
Long Term Disability	-	-	-	-		
FSA/HSA	3,000	1,800	-	-		
TSA Classified ER Paid Health Insurance Option	-	1,189	-	-		
BENEFITS	277,655	92,715	-	-		-
Travel - Out of District	274	2,397	-	-		
Postage/Printing	-	107	-	-		
Other Licensed Subs	2,523	10,256	-	-		
Other Classified Subs	1,360	206	-	-		
PURCHASED SERVICES	4,156	12,965	-	-		-
Supplies and Materials	19,218	1,432	-	-		
Non-Consumables	870	-	-	-		
SUPPLIES	20,088	1,432	-	-		-
Dues/Fees/Memberships	453	479	-	-		
OTHER OBJECTS	453	479	-	-		-
ALTERNATIVE EDUCATION	739,278	168,689	-	-		-

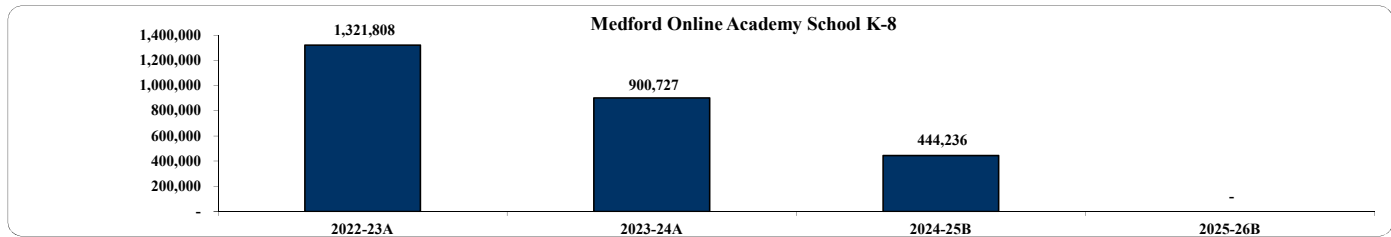


In FY23-24 the Online Program was consolidated with Innovation Academy, which will be housed under function 1131, High School (see FTE details on pp. 19-23).

Innovation Online is for grades 9 through 12 and is open to all MSD students who are interested in a full virtual learning environment. Innovation Online is for grades 9-12 serves 180 students.

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

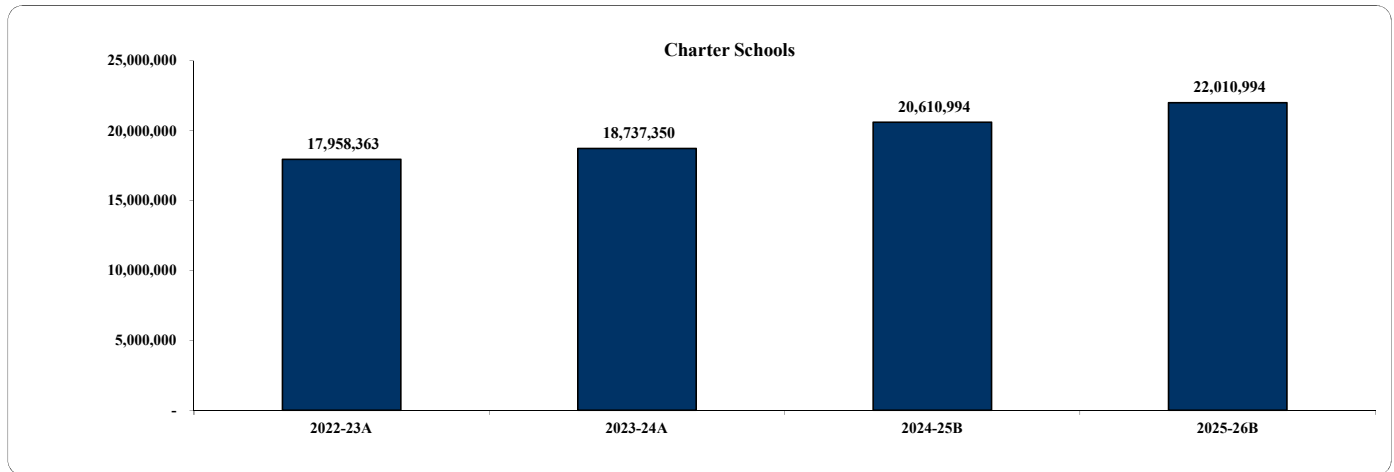
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	518,241	445,139	182,913	-		
Classified	1,738	-	-	-		
Administrator Salaries	124,336	-	911	-		
Licensed Temporary	154,837	88,288	53,839	-		
Insurance Opt Out	-	1,600	-	-		
SALARIES & WAGES	799,152	535,027	237,662	-		
PERS	249,543	179,129	75,056	-		
Social Security	47,907	31,846	15,739	-		
Medicare	11,204	7,448	3,681	-		
Workers Compensation	1,590	1,364	2,114	-		
Unemployment	721	540	6,392	-		
Oregon Paid Leave	2,142	2,140	1,895	-		
Health Insurance	168,300	90,363	42,552	-		
Life Insurance	205	93	83	-		
TSA Exec ER Paid	7,899	5,242	3,725	-		
Long Term Disability	-	-	1,040	-		
FSA/HSA	3,000	2,400	4,200	-		
TSA Classified ER Paid Health Insurance Option	2,460	11	1,800	-		
BENEFITS	494,971	320,577	158,278	-		
Pupil Transportation	-	-	-	-		
Travel - Out of District	205	-	-	-		
Postage/Printing	1,101	-	-	-		
Other Licensed Subs	16,019	9,455	35,000	-		
Other Classified Subs	2,286	-	-	-		
PURCHASED SERVICES	19,612	9,455	35,000	-		
Supplies and Materials	4,630	936	13,295	-		
Textbooks	-	31,731	-	-		
Non-Consumables	-	1,881	-	-		
SUPPLIES	4,630	34,548	13,295	-		
Dues/Fees/Memberships	3,443	1,120	-	-		
OTHER OBJECTS	3,443	1,120	-	-		
ALTERNATIVE EDUCATION	1,321,808	900,727	444,236	-		



The Medford Online Academy (MOA) program will be eliminated. The 4.5 staff were dispursed to other functions. 3 FTE were moved to the middle schools, 0.22 FTE was moved to District Alternative Programs, 0.78 FTE was moved to the Office of the Principal, and 0.5 FTE was eliminated.

General Fund Detail Budget - 1288 Charter Schools

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Charter School Payments	17,958,363	18,737,350	20,610,994	22,010,994		
PURCHASED SERVICES	17,958,363	18,737,350	20,610,994	22,010,994		
SUPPLIES	-					
CAPITAL OUTLAY	-					
OTHER OBJECTS	-					
CHARTER SCHOOLS	17,958,363	18,737,350	20,610,994	22,010,994		



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 2136 for the FY25-26 budget, equal to the prior year. Charter School enrollment has increased 616 or 40.5% since 2016-17. See p. 14 for more details.

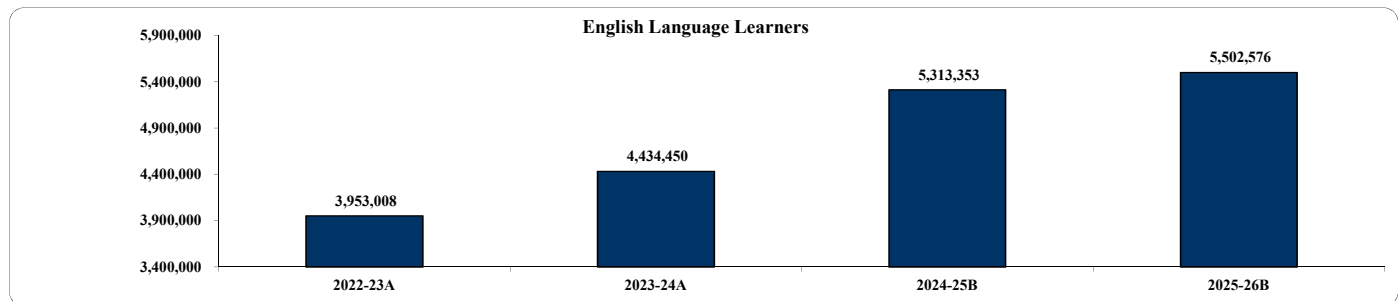
Overall spending is projected to be \$1.4M or 6.8% higher at \$22M for FY25-26 based on higher \$/ADMw in the 2025-27 budget.

General Fund Detail Budget - 1291 English Language Learners

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	1,728,961	1,820,344	2,101,358	2,241,208		
Classified	529,765	580,853	859,640	908,202		
Administrator Salaries	55,963	54,301	58,549	61,684		
Licensed Temporary	34,647	56,729	106,964	40,000		
Classified Temporary	2,745	1,716	38,295	2,200		
Classified Overtime	10,236	12,197	10,448	10,448		
Extra Duty Compensation	-	(787)	-	-		
Insurance Opt Out	11,655	16,272	32,953	15,900		
Staff Appreciation Stipend	-	-	-	-		
SALARIES & WAGES	2,373,971	2,541,626	3,208,207	3,279,642		
PERS	695,336	781,535	839,234	880,451		
Social Security	141,177	151,801	186,302	188,484		
Medicare	33,017	35,502	43,571	44,081		
Workers Compensation	4,779	7,029	13,637	14,045		
Unemployment	2,172	2,545	22,164	29,901		
Oregon Paid Leave	6,133	10,167	11,520	11,605		
Health Insurance	487,306	422,211	481,994	535,914		
Life Insurance	558	541	828	773		
TSA Exec ER Paid	38,156	40,146	46,465	50,101		
Long Term Disability	5,163	5,694	6,313	8,367		
FSA/HSA	15,480	17,775	15,200	14,200		
TSA Classified ER Paid Health Insurance Option	8,874	9,875	12,732	17,036		
BENEFITS	1,438,150	1,484,821	1,679,959	1,794,958		
Professional Growth	-	849	4,200	2,500		
Professional Instr. Services	4,245	4,599	3,000	7,500		
Pupil Transportation	-	-	200	200		
Pupil Transp	-	-	3,000	-		
Travel - In District	1,335	1,625	2,000	2,000		
Travel - Out of District	11,722	700	7,500	10,000		
Advertising	303	-	-	-		
Professional Services	42,306	63,993	200,090	30,000		
Other General Prof/Tech Sv	3,021	18,043	-	-		
Other Licensed Subs	23,380	86,549	80,206	85,918		
Other Classified Subs	3,307	2,163	258	258		
PURCHASED SERVICES	89,618	178,521	300,454	138,976		
Supplies and Materials	24,182	7,197	11,000	11,000		
Textbooks	1,577	725	1,000	1,000		
Non-Consumables	1,569	723	-	-		
Software	23,547	7,371	111,500	276,000		
Hardware Under \$5,000	-	7,475	-	-		
SUPPLIES	50,875	23,491	123,500	288,000		
Principal - SBITA	-	205,746	-	-		
Interest - SBITA	-	67	-	-		
Dues/Fees/Memberships	395	179	1,234	1,000		
OTHER OBJECTS	395	205,991	1,234	1,000		
ENGLISH LANGUAGE LEARNERS	3,953,008	4,434,450	5,313,353	5,502,576		

General Fund Detail Budget - 1291 English Language Learners

1291 English Language Learners Continued



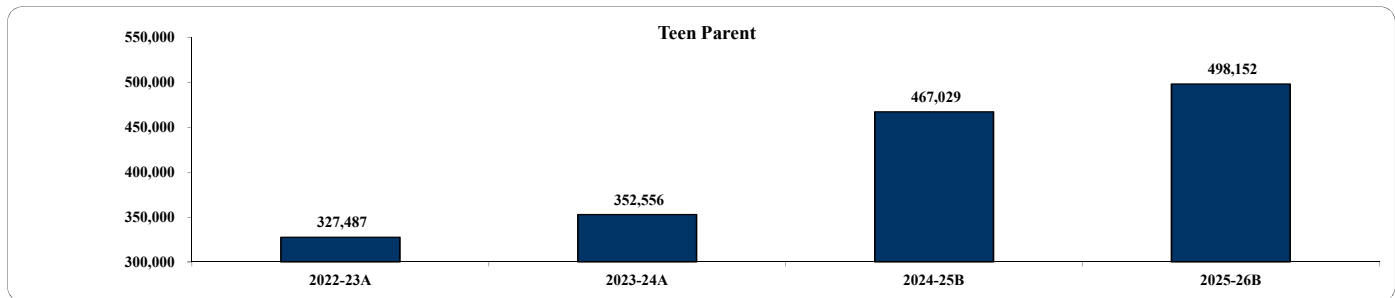
Across all funds, the FTE for FY 25-26 is 49.64, which is 1.0 FTE higher to the prior year due to the increased number of students in this area. The District, in contrast to overall declining enrollment, has seen a 34.1% growth in ELL students over the last five years (see graphic below). In summary, the District's English as a Second Language (ESL) program represents FTE across all funds. English for Speakers of Other Languages (ESOL) endorsed teachers (24 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. School-based EL classified staff (23.94 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 (EMME) Coordinator (.5 FTE from general budget) who supports the program in terms of language acquisition and program fidelity, staff training and support, and data analysis. The ESL program includes a Dual Language program, translators/interpreters, Migrant Education Secretary and Newcomer Family Liaison. Increases in the ESL program are due to the contractual wage increases, as well as higher numbers of enrollment.

The FY25-26 Budget of \$5.5M is \$0.19M higher, or 3.5% primarily driven by wage increases. The software increase is due to replacing Rosetta Stone with Duolingo. There is also a 2-year contract for the Flashlight360 renewal.

Year	ELL Count	ELL % of ADMr	1 Year Change	2 Year Change	3 Year Change	4 Year Change	5 Year Change
2024	1195	8.72%	12.07%	9.93%	12.61%	26.75%	34.1%
2023	1066	7.78%	-1.91%	0.49%	13.10%	19.70%	
2022	1087	7.88%	2.45%	15.31%	22.03%		
2021	1061	7.51%	12.56%	19.12%			
2020	943	6.57%	5.83%				
2019	891	6.21%					
Year	Dist ADMr Inc. Charter Schools		1 Year Change	2 Year Change	3 Year Change	4 Year Change	5 Year Change
2024	13710		0.03%	-0.56%	-3.00%	-4.42%	-4.4%
2023	13706		-0.59%	-3.03%	-4.45%	-4.47%	
2022	13787		-2.46%	-3.88%	-3.90%		
2021	14134		-1.46%	-1.48%			
2020	14344		-0.02%				
2019	14347		0.21%				

General Fund Detail Budget - 1292 Teen Parent

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	14,124	14,781	15,384	16,001		
Classified	171,438	196,560	240,655	260,362		
Licensed Temporary	7	9	-	-		
Classified Temporary	-	163	-	-		
Classified Overtime	3,248	2,480	4,400	4,400		
Insurance Opt Out	2,000	777	3,664	3,900		
SALARIES & WAGES	190,817	214,770	264,103	284,663		
PERS	46,718	50,641	64,453	84,965		
Social Security	11,550	12,835	16,470	17,503		
Medicare	2,701	3,002	3,852	4,093		
Workers Compensation	376	679	1,227	1,304		
Unemployment	176	217	7,481	2,823		
Oregon Paid Leave	506	859	1,039	1,105		
Health Insurance	63,602	61,749	99,578	91,058		
Life Insurance	43	65	110	124		
TSA Exec ER Paid	6,977	2,568	2,150	3,415		
Long Term Disability	595	657	542	474		
FSA/HSA	702	2,301	2,800	1,200		
TSA Classified ER Paid Health Insurance Option	2,601	1,803	1,200	3,400		
BENEFITS	136,549	137,376	200,903	211,466		
Travel - In District	15	-	-	-		
Other Classified Subs	-	-	1,545	1,545		
PURCHASED SERVICES	15	-	1,545	1,545		
Supplies and Materials	105	409	478	478		
SUPPLIES	105	409	478	478		
TEEN PARENT	327,487	352,556	467,029	498,152		

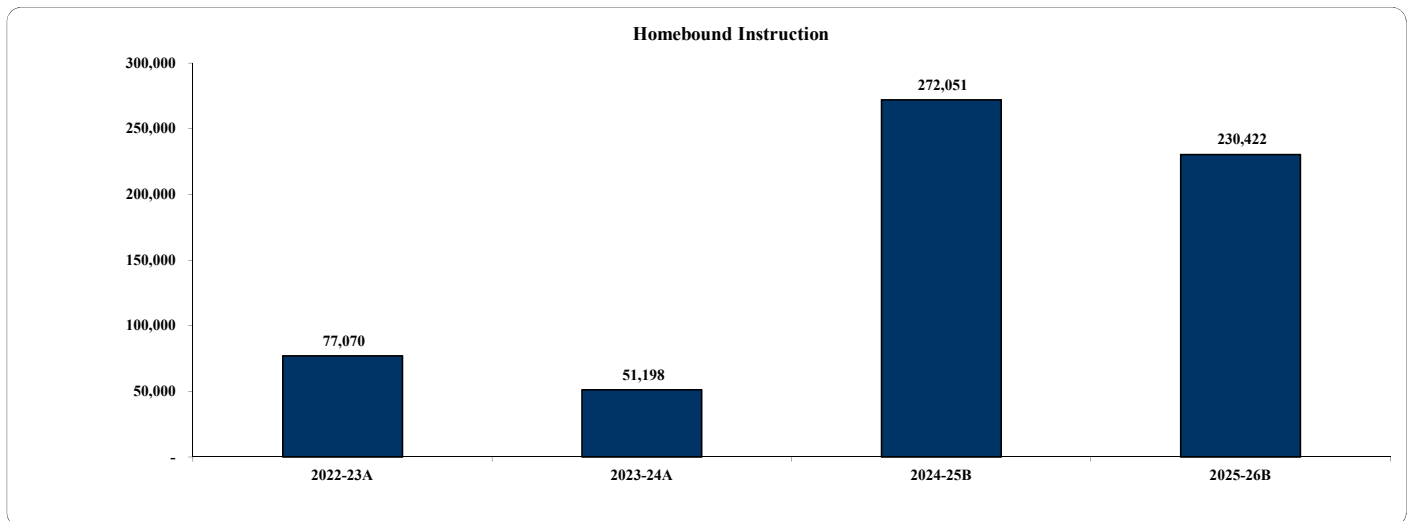


The Pregnant and Parenting Teen (PPT) program is located at the North Medford High Early Learning Center (ELC), formerly called the Child Development Center (CDC). The PPT program serves students from school districts across Southern Oregon and helps achieve multiple objectives including: 1) helping pregnant students graduate from high school or obtain a GED; 2) helping students pursue a high school pathway and take college articulated coursework; 3) providing childcare services both for students with children and the community at large; 4) teaching healthy lifestyles and parenting skills; and 5) educating high school students on child development. They serve an average of 10 teen parents, 14 preschool aged children, and 18 pre-education students.

The ELC is a vital piece for our NMHS Pre-Education Pathway and education courses. The program is articulated with Rogue Community College's Early Learning and Elementary Education Program. Any student has the opportunity to take numerous levels of education courses, along with some field experiences courses in our ELC. Students who complete the program are eligible for 13 college credits which awards them a basic certificate in Early Childhood Education upon graduation. There are Federal block grants, and the State Department of Human Services support payments and local Preschool user fees to help fund the PPT program.

General Fund Detail Budget - 1295 Homebound Instruction

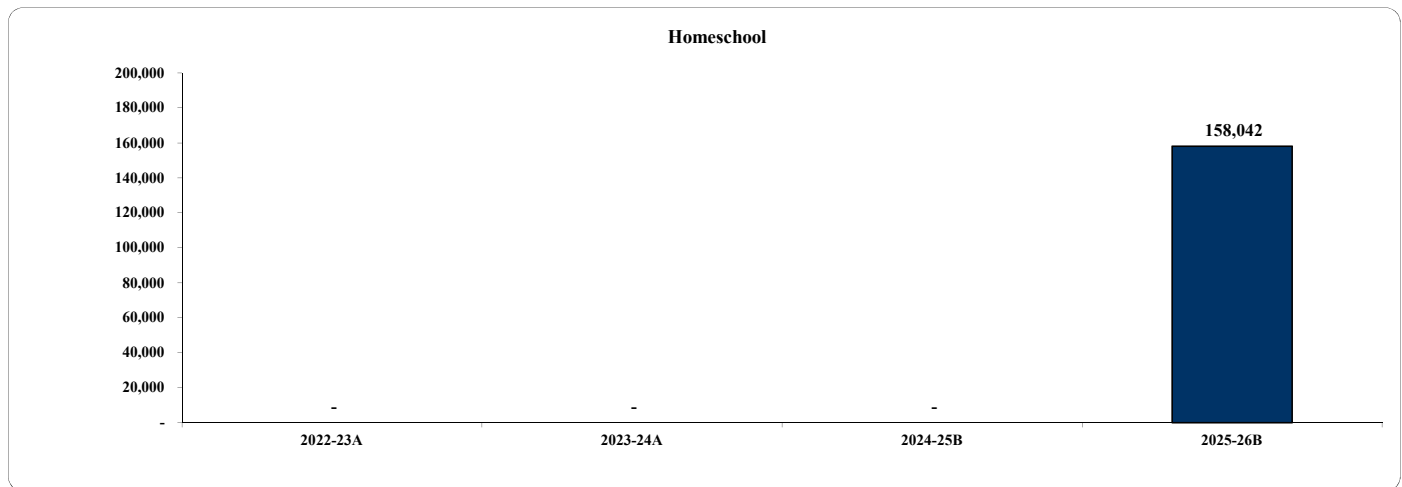
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	-	18	-	-		
Classified Overtime	-	3,812	-	-		
Extra Duty Compensation	-	-	-	-		
Home Instruction	59,536	35,478	122,404	160,611		
SALARIES & WAGES	59,536	39,308	204,882	160,611		
PERS	11,507	7,837	45,029	48,010		
Social Security	3,675	2,428	12,703	9,958		
Medicare	860	568	2,971	2,329		
Workers Compensation	116	135	566	742		
Unemployment	55	39	122	1,606		
Oregon Paid Leave	140	157	390	642		
Life Insurance	-	-	-	28		
TSA - ER Paid	34	-	1,389	3,200		
Long Term Disability	-	23	-	296		
FSA/HSA	-	-	1,600	600		
TSA Classified ER Paid Health Insurance Option	26	47	1,200	1,200		
BENEFITS	16,412	11,235	65,969	68,611		
Travel - In District	1,121	655	900	900		
PURCHASED SERVICES	1,121	655	900	900	-	-
Supplies and Materials	-	-	300	300		
SUPPLIES	-	-	300	300	-	-
HOMEBOUND INSTRUCTION	77,070	51,198	272,051	230,422	-	-



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 who may need this option. Spending in FY25-26 is roughly flat from 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 - 1296 Homeschool

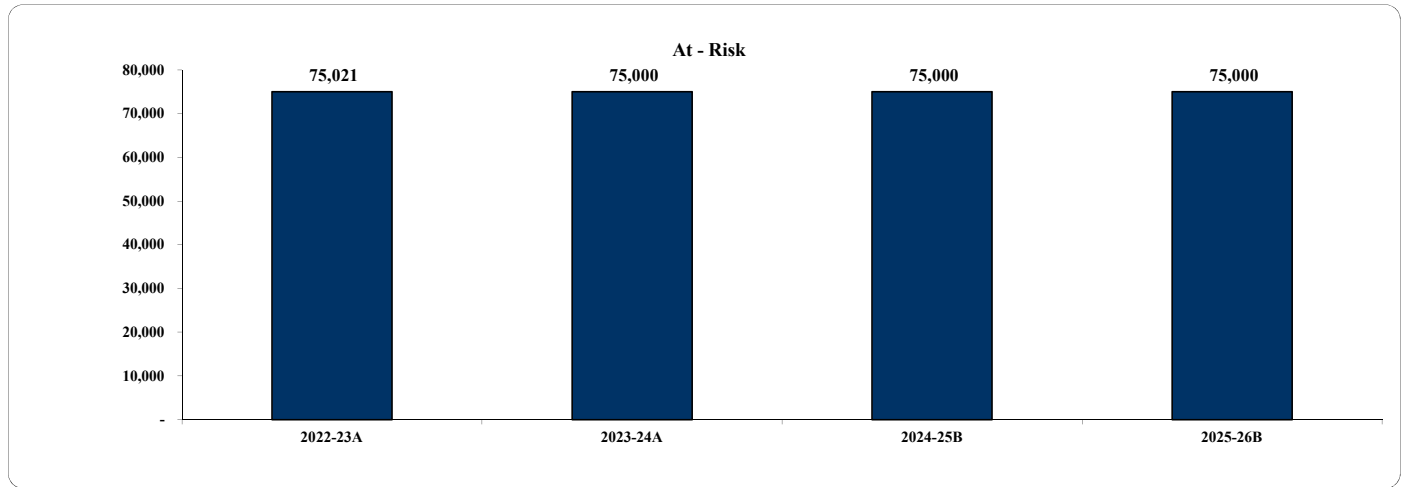
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	-	-	-	92,700		
SALARIES & WAGES	-	-	-	92,700		-
PERS	-	-	-	32,295		
Social Security	-	-	-	5,747		
Medicare	-	-	-	1,344		
Workers Compensation	-	-	-	428		
Unemployment	-	-	-	927		
Oregon Paid Leave	-	-	-	371		
Health Insurance	-	-	-	18,216		
Life Insurance	-	-	-	14		
TSA Exec ER Paid	-	-	-	1,000		
BENEFITS	-	-	-	60,342		
Supplies and Materials	-	-	-	5,000		
SUPPLIES	-	-	-	5,000		
HOMESCHOOL	-	-	-	158,042		



A new program of choice, Homeschool Connection is being launched in the 25-26 school year. This program aims to partner with families and offer a hybrid model that supports at home distance learning with a parent while providing families access to resources, materials and personnel from the school. A Learning Coach will be assigned to the family. We have added 1.0 new FTE for this function, and will be utilizing existing staff in addition to support the Homeschool Connection program.

General Fund Detail Budget - 1297 At-Risk

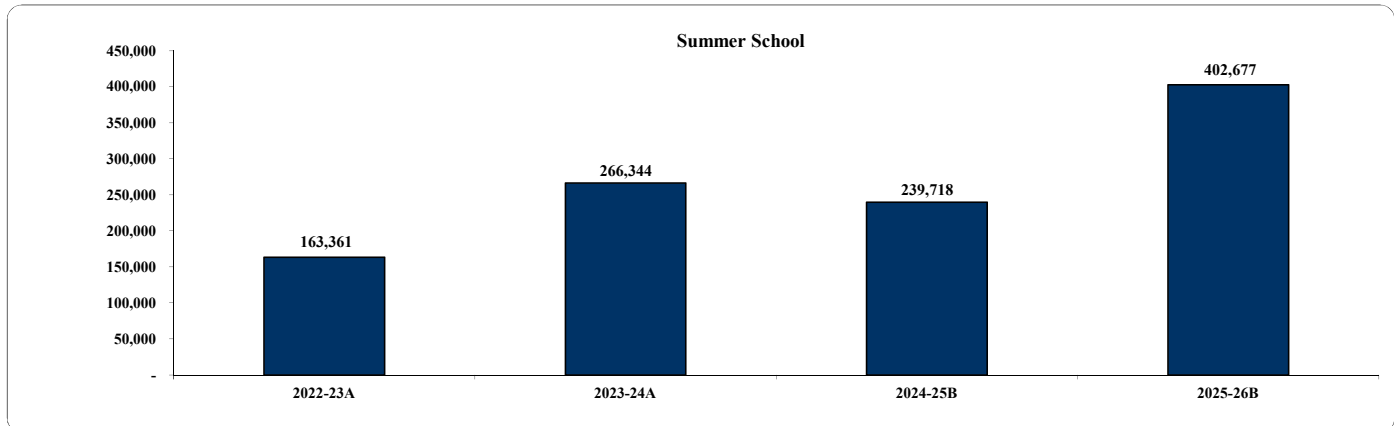
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Long Term Disability	21	-	-	-		
BENEFITS	21	-	-	-		
Professional Services	75,000	75,000	75,000	75,000		
PURCHASED SERVICES	75,000	75,000	75,000	75,000		
AT-RISK	75,021	75,000	75,000	75,000		



Function 1297 provides instructional activities designed to assist students with risk factors that affect the learning process. This function includes Professional Services for the Maslow Project, which provides food, services, and clothing to an increasing number of students who experience homelessness in the community. \$75K has been designated for the Maslow Project services out of this department. Maslow also receives Measure 98 and Title grant funds. FY25-26 spending is flat to the prior year.

General Fund Detail Budget - 1430 Summer School

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	-	345	-	-		
Administrator Salaries	20,500	-	-	-		
Licensed Temporary	88,835	155,129	112,506	241,000		
Classified Temporary	11,364	24,811	6,171	-		
Classified Overtime	1,000	346	-	-		
SALARIES & WAGES	121,699	180,632	118,677	241,000		
PERS	24,727	53,072	28,972	83,217		
Social Security	7,542	11,199	4,897	14,942		
Medicare	1,764	2,619	1,145	3,495		
Workers Compensation	141	547	548	1,113		
Unemployment	112	977	119	2,410		
Oregon Paid Leave	396	723	316	-		
TSA Exec ER Paid	-	-	11,125	-		
125 Plan Opt Out	-	-	10,600	-		
TSA Classified ER Paid Health Insurance Option	-	-	600	-		
BENEFITS	34,682	69,137	58,322	105,177		
Pupil Transportation OTHTS	-	-	35,000	22,500		
Travel - In District	21	22	1,000	1,000		
Advertising	400	-	-	-		
Other Licensed Subs	-	3,999	-	-		
PURCHASED SERVICES	421	4,021	36,000	23,500		
Supplies and Materials	6,559	12,278	26,719	33,000		
SUPPLIES	6,559	12,278	26,719	33,000		
Dues/Fees/Memberships	-	276	-	-		
OTHER OBJECTS	-	276	-	-		
SUMMER SCHOOL	163,361	266,344	239,718	402,677		

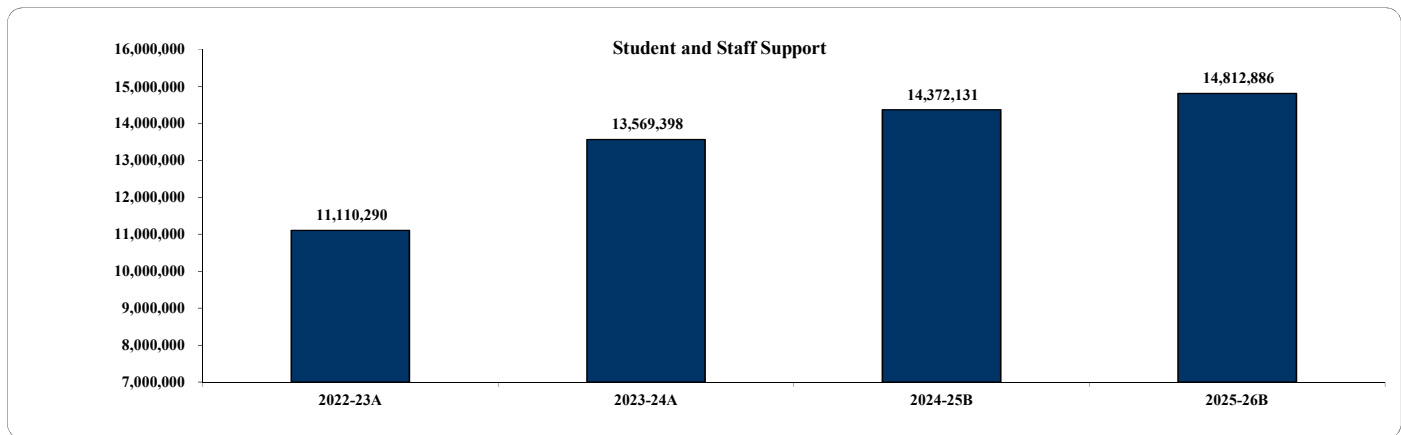


The budget for the Summer Programs for FY25-26 is \$.4M. The Summer Programs provide critical additional support for students who are credit deficient, in need of additional support, or to complete graduation requirements. Students will continue to have access to credit recovery options and targeted interventions based on each student's specific needs. Students can use this option to graduate on time with their class cohort. The summer program also includes Panther and Tornado Camp which is a two week period for incoming freshman students in need of academic confidence and support as they transition to high school. We also have week long bridge programs for 5th graders moving to middle school to support their transition from elementary to middle school. Additionally, we offer a Kindergarten Jumpstart program, aimed at preparing our earliest learners for kindergarten. They focus on routines and procedures, literacy, and building confidence for their first experience in school. This program is very well attended each year.

There are no full time FTE dedicated to this function, instead 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.

General Fund Expenditures - Student and Staff Support Functions

DIRECT	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
INSTRUCTION SUPPORT	Actual	Actual	Amended	Proposed	Approved	Adopted
Attendance	336,938	335,800	289,986	228,817		
School Resource Officers	434,000	592,923	740,000	740,000		
Office of the Dean	291,747	469,481	454,173	500,039		
Counseling	1,630,375	1,743,183	1,735,201	1,750,069		
Nursing	1,040,049	1,262,252	1,343,539	1,466,787		
Psychological Services	1,612,507	1,482,847	1,465,824	1,454,580		
Speech & Audiology	2,406,194	3,287,911	3,641,582	3,986,508		
Occupational Therapy	26,291	3,052	240,950	372,738		
General Student Support	426,622	817,273	733,836	757,982		
Student Wellness	214,719	262,356	313,216	397,600		
DIRECT INSTRUCTION SUPPORT	8,419,442	10,257,079	10,958,306	11,655,121		
DIRECT	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
STAFF SUPPORT	Actual	Actual	Amended	Proposed	Approved	Adopted
Improvement of Instruction - Media	162,464	177,579	189,145	195,521		
Instructional Development	55,363	86,822	63,513	65,000		
Curriculum Development	499,513	463,016	233,556	184,210		
Instructional Media Services	136,128	90,424	66,014	65,200		
School Libraries	1,712,844	1,926,883	1,765,576	1,758,939		
Audiovisual Services	1,241	2,746	8,347	6,375		
Instructional Staff Development	123,295	564,849	1,087,675	882,520		
DIRECT STAFF SUPPORT	2,690,848	3,312,319	3,413,825	3,157,764		
TOTAL DIRECT INSTRUCTION SUPPORT	11,110,290	13,569,398	14,372,131	14,812,886		-
TOTAL GENERAL SUPPORT	48,491,629	51,742,828	54,518,216	56,613,339		
TOTAL SUPPORT SERVICES	59,601,919	65,312,226	68,890,347	71,426,224		

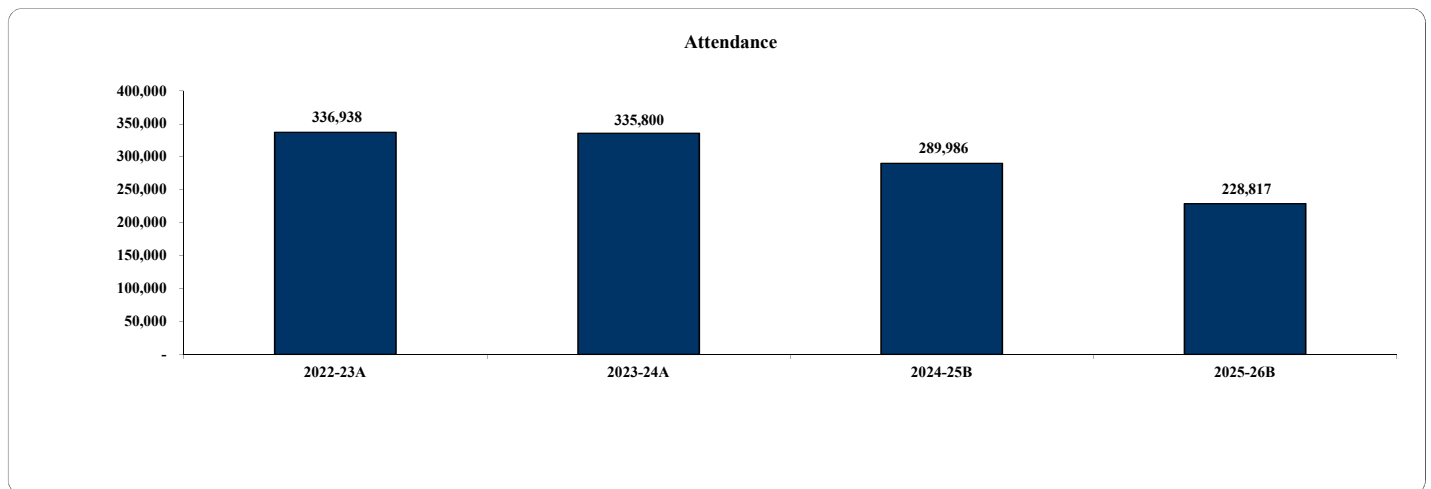


Spending for the Student and Staff Support functions are budgeted at \$71.4M for the FY25-26 Budget, up \$2.4M (3.5%) from the FY24-25 Budget. Across all funding sources the FY25-26 Budget is 111.59 FTE, which is flat to the prior year.

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	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	187,810	172,364	149,063	106,970		
Classified Temporary	-	3,868	14,049	14,049		
Classified Overtime	1,237	2,323	500	500		
Insurance Opt Out	5,598	5,481	7,324	2,400		
Staff Appreciation Stipend	-	-	-	-		
SALARIES & WAGES	194,645	184,036	170,936	123,919		
PERS	50,629	44,245	48,959	23,589		
Social Security	11,513	11,296	10,598	7,534		
Medicare	2,693	2,642	2,479	1,762		
Workers Compensation	360	607	790	561		
Unemployment	181	185	6,105	1,215		
Oregon Paid Leave	476	736	626	428		
Health Insurance	29,605	43,565	-	57,789		
Life Insurance	64	65	124	41		
TSA Exec ER Paid	4,600	4,000	3,700	4,200		
Long Term Disability	134	147	344	76		
FSA/HSA	-	600	2,600	2,200		
TSA Classified ER Paid Health Insurance Option	1,807	723	1,225	1,500		
BENEFITS	102,062	108,811	77,550	100,897		
Travel - In District	2,131	4,796	3,000	3,600		
Professional Services	-	-	38,470	-		
PURCHASED SERVICES	2,131	4,796	41,470	3,600		
Supplies and Materials	-	58	30	400		
Principal - SBITA	38,100	36,367	-	-		
Interest - SBITA	-	1,733	-	2		
OTHER OBJECTS	38,100	38,158	30	401		
ATTENDANCE	336,938	335,800	289,986	228,817		

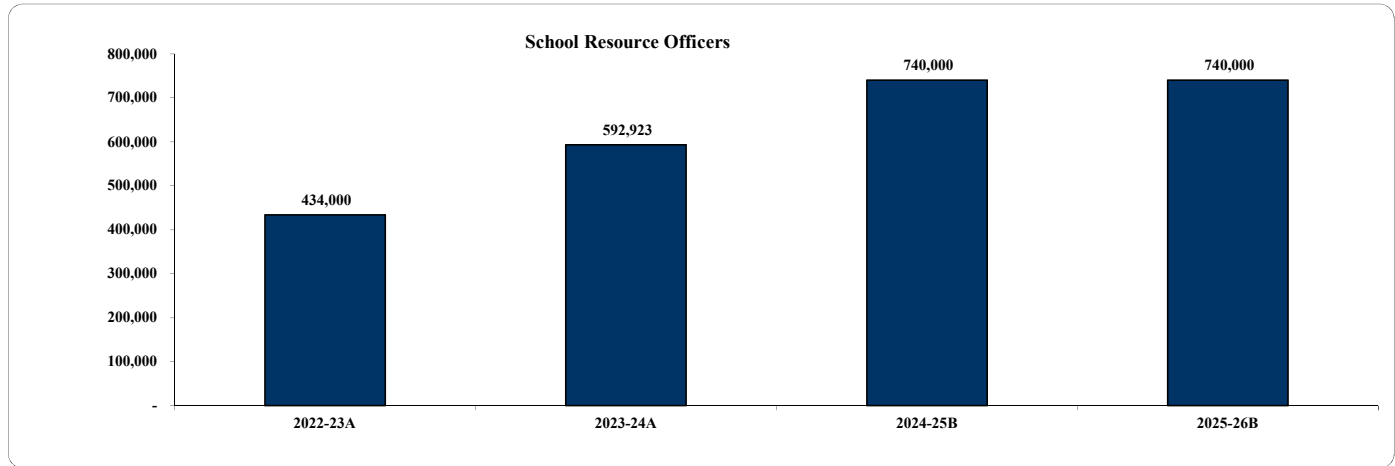


Attendance Specialists make visits to students' homes and work with students and families to improve attendance using a variety of strategies.

Spending in this function is slightly down -\$0.06M or -21% due to a reduction in professional technical services. This function has total staffing of 3.0 FTE in FY25-26, which is flat to the prior year.

General Fund Detail Budget - 2115 School Resource Officers

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Professional Services	434,000	592,923	740,000	740,000		
PURCHASED SERVICES	434,000	592,923	740,000	740,000		
COMMUNITY SERVICE OFFICERS	434,000	592,923	740,000	740,000		



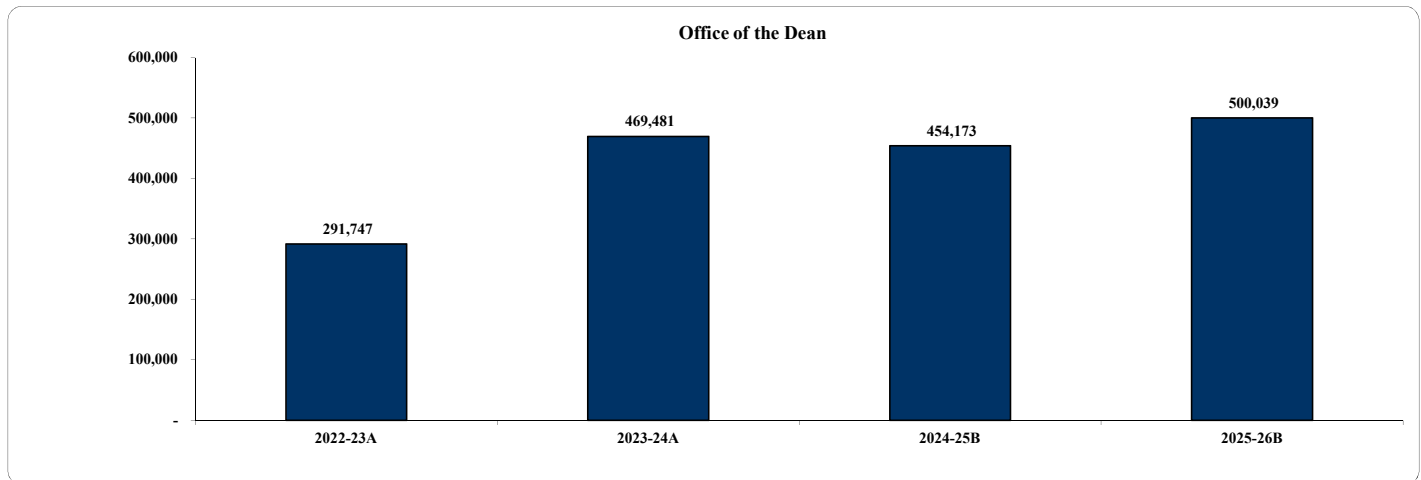
Function 2115 provides law enforcement support for enhancing student safety in partnership with the Medford Police Department (MPD) for School Resource Officers (SROs) and School Marshals.

Safety and security are shared values in our district and always a top priority.

Our SROs are based out of our high schools and middle schools. They also have coverage responsibilities in our elementary schools as well. Our Marshals are dedicated to elementary school security and work closely with the SROs. The District and MPD work closely with the Jacksonville Police Department, Jackson County Sheriff's Office, and the Oregon State Police 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's Security Department for all types of emergency preparedness and response.

General Fund Detail Budget - 2121 Office of the Dean

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	177,256	285,745	270,276	285,940		
Licensed Temporary	-	-	109	109		
Extra Duty Compensation	10,658	16,424	22,367	30,002		
Insurance Opt Out	2,200	2,400	3,665	4,800		
SALARIES & WAGES	190,114	304,568	296,417	320,851		
PERS	59,458	99,158	86,919	107,276		
Social Security	11,372	18,295	18,378	19,595		
Medicare	2,659	4,279	4,298	4,583		
Workers Compensation	342	786	1,369	1,460		
Unemployment	175	305	3,264	3,161		
Oregon Paid Leave	509	1,218	1,139	1,218		
Health Insurance	24,438	33,571	34,184	36,329		
Life Insurance	27	41	55	41		
TSA Exec ER Paid	1,200	3,183	3,350	3,225		
Long Term Disability	854	941	600	455		
FSA/HSA	600	1,200	3,000	1,200		
TSA Classified ER Paid Health Insurance Option	-	-	1,200	645		
BENEFITS	101,634	162,978	157,756	179,188		
Other Licensed Subs	-	1,935	-	-		
PURCHASED SERVICES	-	1,935	-	-		
OFFICE OF THE DEAN	291,747	469,481	454,173	500,039		

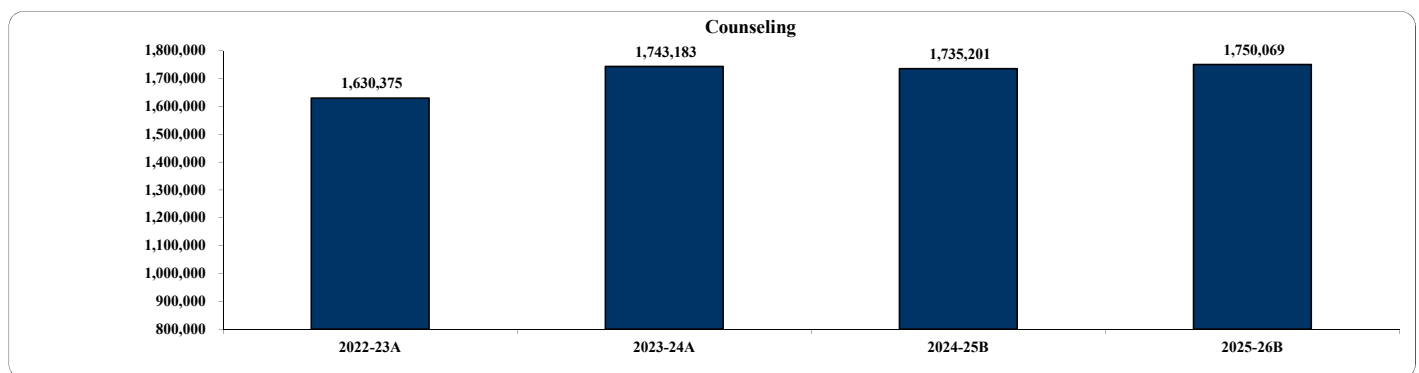


The budget for Office of the Dean is \$0.5M. The total FTE in this function is 3.0 with one dean at each middle school.

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.

General Fund Detail Budget - 2122 Counseling

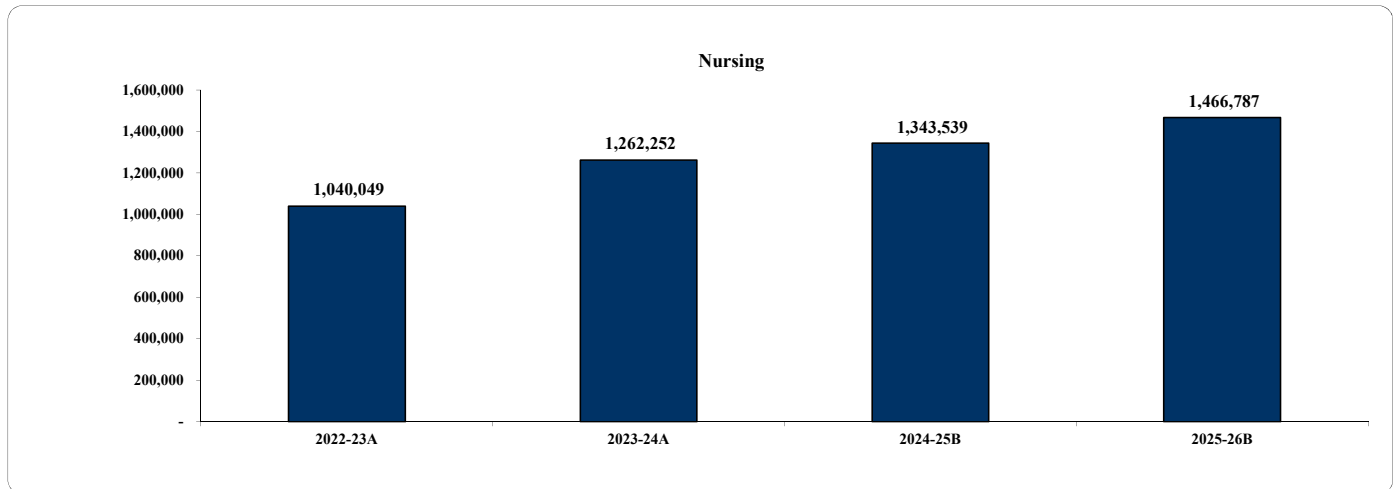
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	948,139	976,954	989,186	985,804		
Classified	32,413	32,497	36,904	41,269		
Licensed Temporary	1,633	1,912	-	-		
Classified Temporary	1,410	-	-	-		
Classified Overtime	-	1,331	11	11		
Extra Duty Compensation	36,758	36,786	63,839	26,464		
Insurance Opt Out	3,800	4,280	3,662	7,200		
SALARIES & WAGES	1,024,154	1,053,760	1,093,602	1,060,748		
PERS	310,365	340,725	303,300	374,883		
Social Security	61,621	63,046	67,803	65,320		
Medicare	14,411	14,745	15,857	15,276		
Workers Compensation	2,475	2,848	5,256	4,867		
Unemployment	918	1,074	16,468	10,535		
Oregon Paid Leave	2,690	4,215	4,449	4,113		
Health Insurance	186,972	224,310	196,650	176,267		
Life Insurance	195	201	221	193		
TSA Exec ER Paid	9,622	11,433	17,753	17,475		
Long Term Disability	1,863	2,054	-	1,611		
FSA/HSA	5,889	9,273	-	5,000		
TSA Classified ER Paid Health Insurance Option	439	16	-	3,028		
BENEFITS	597,459	673,940	627,758	678,570		
Professional Growth	(299)	4,432	400	-		
Rental	-	-	3,090	-		
Travel - Out of District	-	2,755	6,773	6,773		
Professional Services	-	576	-	-		
Other Licensed Subs	8,577	7,331	-	-		
Other Classified Subs	378	-	-	-		
PURCHASED SERVICES	8,657	15,093	10,263	7,173		
Supplies and Materials	106	176	3,580	3,579		
Non-Consumables	-	85	-	-		
SUPPLIES	106	261	3,580	3,579		
Dues/Fees/Memberships	-	129	-	-		
OTHER OBJECTS	-	129	-	-		
COUNSELING	1,630,375	1,743,183	1,735,201	1,750,069		



Function 2122 includes staff, services, and materials used for student academic guidance counseling in the Student Services Centers in the middle and high schools. FY25-26 spending is \$1.7M, roughly flat compared to the prior year. Total staffing in this function is 23 FTE, which remains the same as the prior year.

General Fund Detail Budget - 2134 Nursing

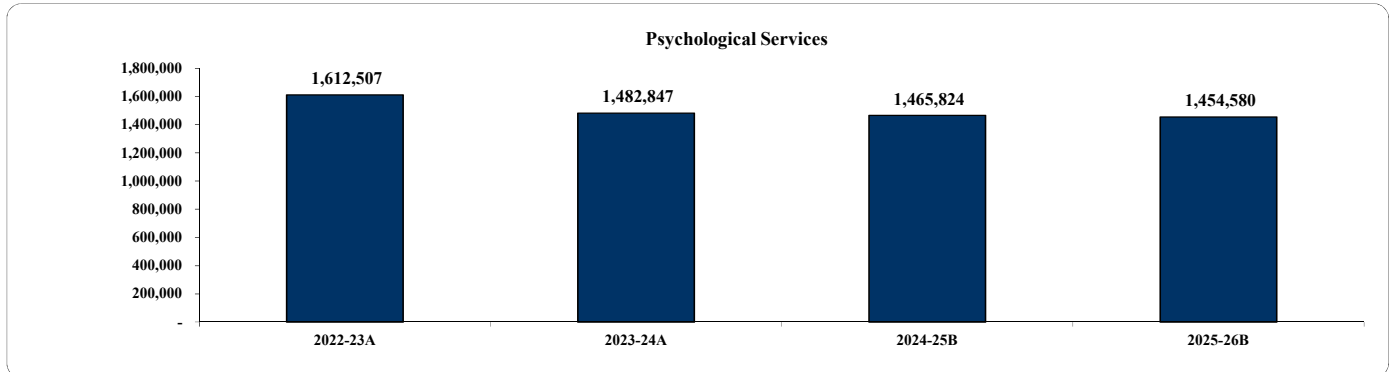
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	602,397	701,092	757,296	829,270		
Classified	40,662	74,357	46,812	49,913		
Classified Overtime	118	1,717	-	-		
Insurance Opt Out	2,400	2,400	3,662	2,134		
SALARIES & WAGES	645,578	779,566	807,770	881,317		
PERS	202,870	242,446	236,324	312,115		
Social Security	39,202	47,072	50,082	54,509		
Medicare	9,168	11,009	11,713	12,748		
Workers Compensation	1,229	2,034	3,587	4,062		
Unemployment	592	779	9,153	8,792		
Oregon Paid Leave	1,705	3,118	3,106	3,517		
Health Insurance	113,820	138,904	177,656	133,385		
Life Insurance	109	117	166	276		
TSA Exec ER Paid	5,600	8,141	7,375	14,056		
Long Term Disability	1,239	1,366	1,604	1,517		
FSA/HSA	2,400	4,000	8,600	11,800		
TSA Classified ER Paid Health Insurance Option	600	1,768	2,400	5,427		
BENEFITS	378,534	460,754	511,765	562,204		
Professional Instr. Services	1,197	38	500	3,000		
Rental Expense/Leases	84	-	-	-		
Travel - In District	3,742	4,271	13,300	6,000		
Travel - Out of District	1,062	1,996	-	-		
Other Classified Subs	277	-	-	-		
PURCHASED SERVICES	6,362	6,305	13,800	9,000		
Supplies and Materials	8,738	15,000	9,205	13,366		
Non-Consumables	-	69	-	-		
SUPPLIES	8,738	15,069	9,205	13,366		
Dues/Fees/Memberships	837	558	1,000	900		
OTHER OBJECTS	837	558	1,000	900		
NURSING	1,040,049	1,262,252	1,343,539	1,466,787		



Function 2134 has spending of \$1.4M, (9%) higher than the FY24-25 Budget. This function is for nursing activities, which are noninstructional, such as health assessments, diabetic care, and treatment of minor injuries. There are 8.83 FTE in this function, unchanged from prior year.

General Fund Detail Budget - 2140 Psychological Services

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	711,937	750,203	871,202	810,798		
Classified	62,331	-	-	47,941		
Licensed Temporary	-	832	636	636		
Classified Temporary	-	-	1,000	1,000		
Extra Duty Compensation	7,120	10,113	20,539	15,638		
Insurance Opt Out	6,800	4,800	7,323	-		
SALARIES & WAGES	788,189	765,948	900,700	876,013		
PERS	236,197	255,339	252,015	321,320		
Social Security	47,870	46,320	55,843	54,313		
Medicare	11,195	10,833	13,060	12,702		
Workers Compensation	1,575	2,000	3,755	4,047		
Unemployment	720	769	9,714	8,760		
Oregon Paid Leave	2,067	3,064	3,212	3,473		
Health Insurance	112,367	119,715	119,644	112,734		
Life Insurance	143	124	152	345		
TSA Exec ER Paid	6,499	8,453	13,355	19,113		
Long Term Disability	3,553	3,918	1,734	1,386		
FSA/HSA	4,998	2,400	14,600	29,600		
TSA Classified ER Paid Health Insurance Option	-	-	2,800	5,400		
BENEFITS	427,183	452,934	489,884	573,193		
Professional Growth	-	2,042	750	750		
Professional Instr. Services	22,000	-	-	-		
Travel - In District	2,685	323	350	350		
Travel - Out of District	18	145	3,000	3,000		
Professional Services	371,168	259,072	70,000	-		
PURCHASED SERVICES	395,871	261,582	74,100	4,100		
Supplies and Materials	1,263	2,243	1,000	1,000		
SUPPLIES	1,263	2,243	1,000	1,000		
Dues/Fees/Memberships	-	140	140	275		
OTHER OBJECTS	-	140	140	275		
PSYCHOLOGICAL SERVICES	1,612,507	1,482,847	1,465,824	1,454,580		

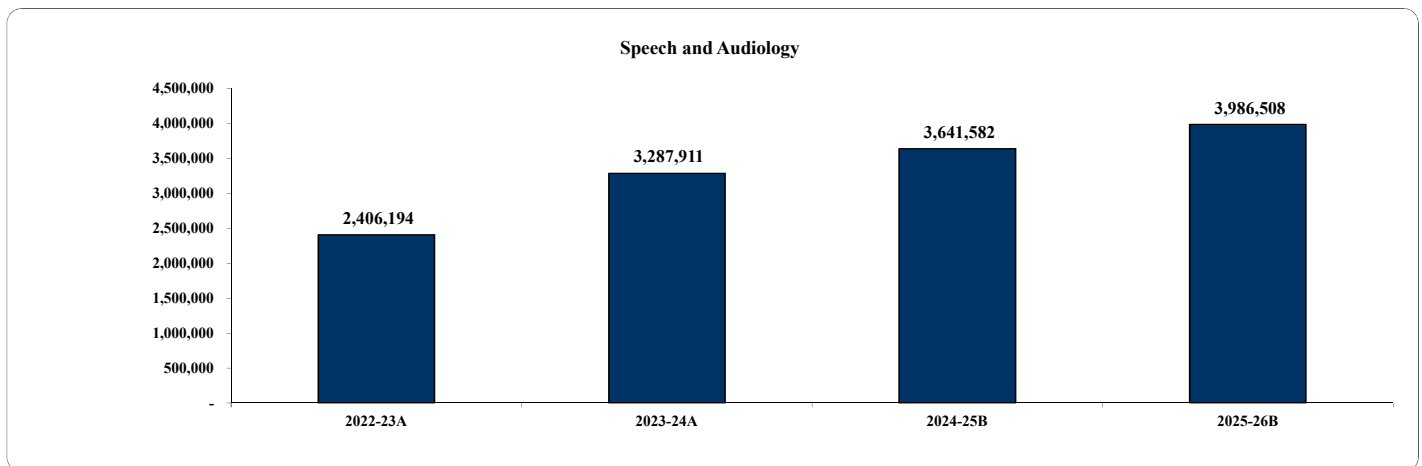


Function 2140 includes evaluation of students to identify a disability and the need for Special Education across the District. Responsibilities include activities related to testing, interpreting results, and consulting with school teams to provide interventions and strategies. This function also includes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

Across all funds, there are 10.0 FTE, which remains flat to the prior year.

General Fund Detail Budget - 2150 Speech and Audiology

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	401,740	527,597	780,495	817,669		
Classified	327,337	437,759	503,002	480,818		
Licensed Temporary	1,594	5,170	472	472		
Classified Temporary	-	-	-	-		
Classified Overtime	286	1,963	-	-		
Extra Duty Compensation	4,119	4,493	9,808	11,194		
Insurance Opt Out	1,200	4,326	7,323	2,400		
Staff Appreciation Stipend	-	-	-	-		
SALARIES & WAGES	736,275	981,309	1,301,101	1,312,553		
PERS	205,099	296,641	381,932	436,963		
Social Security	43,237	58,441	80,668	81,229		
Medicare	10,112	13,668	18,866	18,997		
Workers Compensation	2,505	3,082	5,666	6,053		
Unemployment	622	1,013	19,228	13,102		
Oregon Paid Leave	1,844	3,925	4,889	5,225		
Health Insurance	180,162	239,322	280,309	296,371		
Life Insurance	185	209	373	414		
TSA Exec ER Paid	10,080	14,774	22,660	22,184		
Long Term Disability	2,490	2,746	2,675	4,954		
FSA/HSA	4,000	9,000	14,800	29,800		
TSA Classified ER Paid Health Insurance Option	2,575	6,055	5,340	5,414		
BENEFITS	462,910	648,876	837,406	920,705		
Professional Growth	150	-	-	-		
Professional Instr. Services	1,203,416	1,650,721	1,500,000	1,750,000		
Travel - In District	328	106	75	50		
Travel - Out of District	-	-	3,000	3,000		
Other Classified Subs	-	116	-	-		
PURCHASED SERVICES	1,203,894	1,650,943	1,503,075	1,753,050		
Supplies and Materials	1,411	2,580	-	-		
Software	1,705	4,203	-	200		
SUPPLIES	3,115	6,782	-	200		
SPEECH AND AUDIOLOGY	2,406,194	3,287,911	3,641,582	3,986,508		

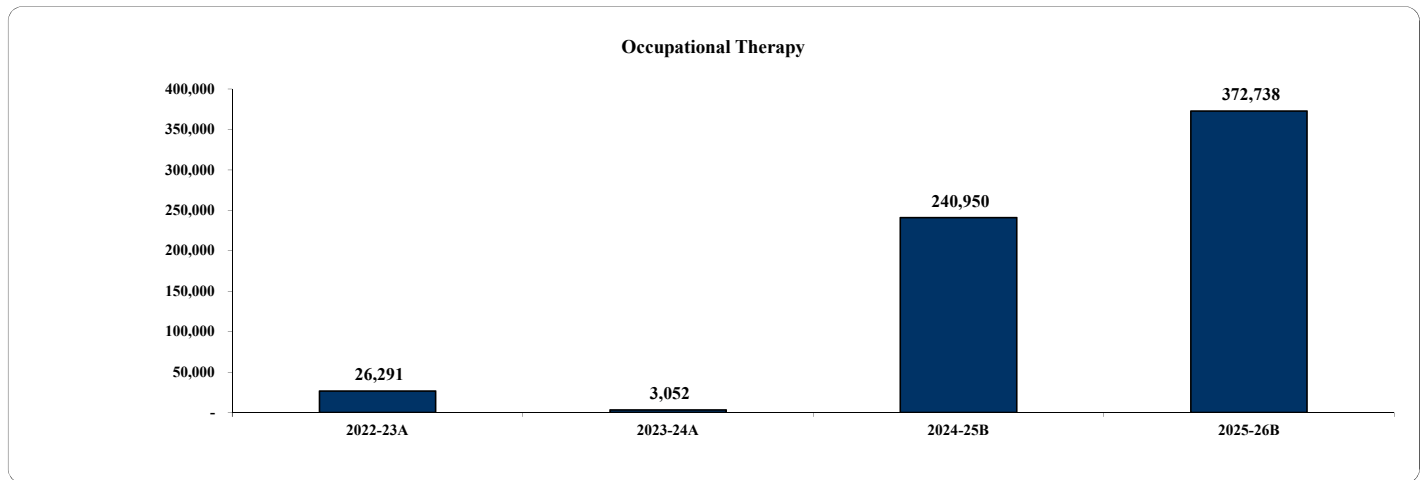


Function 2150 provides support services to Special Education students across the District, including the identification, assessment, and treatment of students with speech, hearing, and language impairments. There are currently 1,406 students who receive speech-language services. The District contracts 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 FY25-26 Budget of \$3.9M is \$0.3M higher than the FY24-25 Budget. Staffing and contracted services amount increases are due to increased students receiving speech services. This fluctuates based on the ability to recruit qualified staff. There is an \$0.25 million increase in Professional Services to serve the projected need as well as cover a new contract with the Stepping Stones program. Staffing for FY25-26 is equal to last year at 17.8 FTE across all funds.

General Fund Detail Budget - 2160 Occupational Therapy/Autism Spectrum

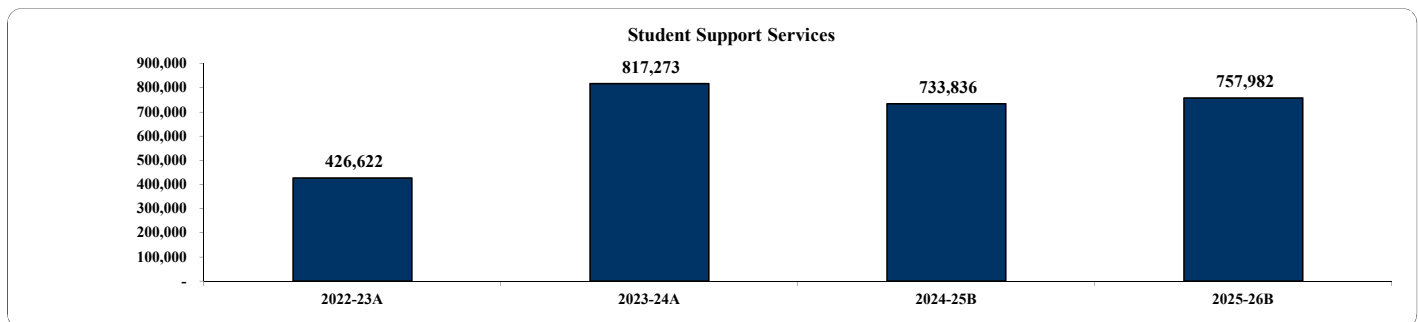
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	-	-	175,953	216,766		
Classified	15,510	78	-	-		
Classified Overtime	14	12	-	-		
Extra Duty Compensation	-	-	-	2,748		
Insurance Opt Out	1,200	-	-	-		
SALARIES & WAGES	16,724	89	175,953	219,514		
PERS	4,365	23	50,587	78,636		
Social Security	1,037	6	10,909	13,610		
Medicare	243	1	2,551	3,183		
Workers Compensation	36	0	-	1,014		
Unemployment	15	0	-	2,195		
Oregon Paid Leave	45	0	-	878		
Health Insurance	-	-	-	42,707		
Life Insurance	7	-	-	55		
TSA Exec ER Paid	300	-	-	1,500		
Long Term Disability	-	-	-	196		
FSA/HSA	-	-	-	6,400		
TSA Classified ER Paid Health Insurance Option	299	-	-	1,800		
BENEFITS	6,346	31	64,047	152,174		
Professional Growth	313	747	500	400		
Professional Instr. Services	-	-	-	-		
Repair/Maintenance	-	-	-	-		
Travel - In District	1,292	192	250	150		
Other Classified Subs	-	1,802	-	-		
PURCHASED SERVICES	1,605	2,741	750	550		
Supplies and Materials	1,616	191	200	500		
SUPPLIES	1,616	191	200	500		
OCCUPATIONAL THERAPY/AUTISM	26,291	3,052	240,950	372,738		



Occupational Therapy is a related service for students who are eligible for Special Education. The focus of support is fine motor, sensory, self regulation and executive functioning skills. There are currently 203 students receiving occupational therapy services. Across all funds the FTE is 7.0, with 2.0 FTE being housed in the general fund.

General Fund Detail Budget - 2190 Student Support Services

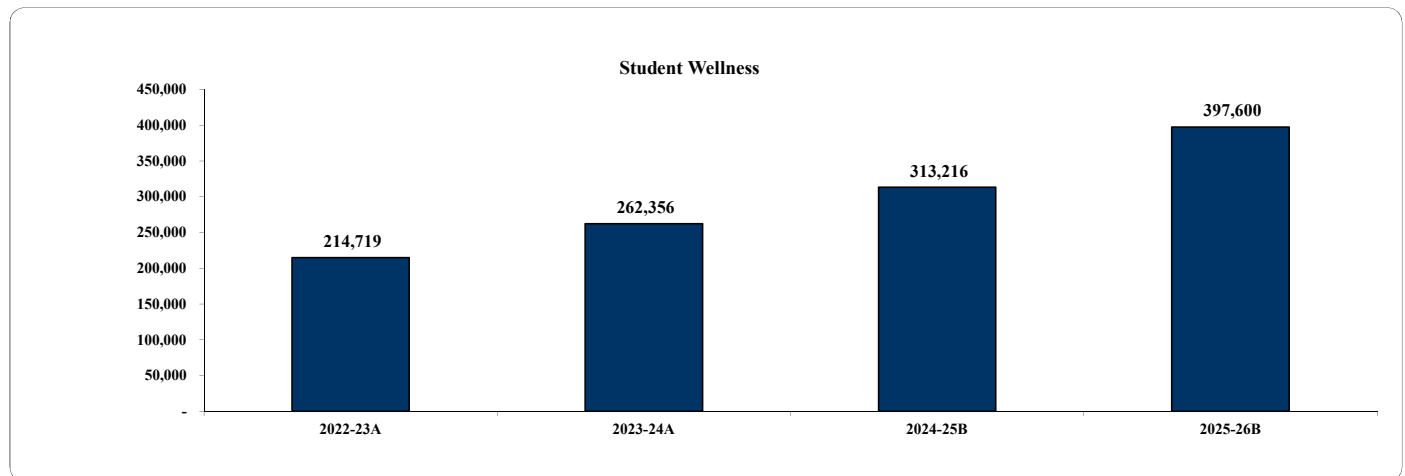
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	-	27,209	26,700	-		
Administrators Salaries	132,152	449,330	389,475	417,497		
Licensed Temporary	2,282	-	36	36		
Classified Temporary	-	4,281	1,587	1,587		
Classified Overtime	300	78	-	-		
Extra Duty Compensation	-	-	521	521		
Insurance Opt Out	-	-	3,666	4,800		
SALARIES & WAGES	134,734	480,898	421,985	424,441		
PERS	35,335	126,220	122,051	127,289		
Social Security	8,057	29,136	26,163	26,018		
Medicare	1,884	6,814	6,119	6,085		
Workers Compensation	358	1,560	2,102	1,939		
Unemployment	113	524	5,400	4,196		
Oregon Paid Leave	275	1,916	10,811	11,670		
Health Insurance	20,032	55,977	51,276	54,648		
Life Insurance	66	167	69	41		
TSA Exec ER Paid	6,407	6,892	350	4,500		
Long Term Disability	794	876	987	615		
FSA/HSA	-	2,200	2,400	3,000		
TSA Classified ER Paid Health Insurance Option	-	817	-	3,800		
BENEFITS	73,321	233,100	227,729	243,801		
Professional Growth	150	1,500	1,000	1,000		
Pupil Transportation	32	-	-	-		
Pupil Transportation	45	52	-	-		
Travel - In District	4,253	205	250	150		
Travel - Out of District	2,643	9,699	4,500	5,250		
Training-In District	-	-	-	-		
Postage	22	-	25	10		
Legal	134,188	13,276	50,000	50,000		
Professional Services	42,231	-	-	-		
PURCHASED SERVICES	183,564	24,732	55,775	56,410		
Supplies and Materials	10,028	6,917	3,122	18,330		
Periodicals	100	-	-	-		
Non-Consumables	-	1,056	22,000	1,200		
Software	79	-	-	8,300		
SUPPLIES	10,207	7,974	25,122	27,830		
Dues/Fees/Memberships	24,796	70,569	3,225	5,500		
OTHER OBJECTS	24,796	70,569	3,225	5,500		
STUDENT SUPPORT SERVICES	426,622	817,273	733,836	757,982		



Function 2190 provides SpEd support services across the District. Activities include the direction and management of Special Education programs and other student behavioral support. Professional Growth is to cover expenses for COSA SpEd & Law Conferences, Transition Conferences to support students ages 18-21, SynergySE Conference and Assistive Technology Training. The FY25-26 Budget of \$0.75M is 3% higher than the FY24-25 Budget. Total staffing across all funds is 6.0 FTE for FY25-26, which is flat compared to the prior year.

General Fund Detail Budget - 2191 Student Wellness

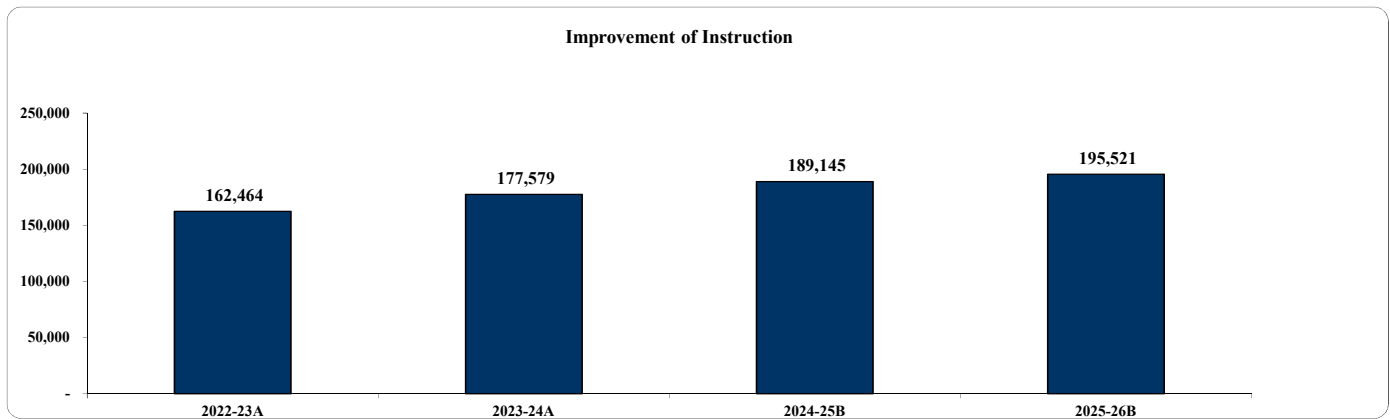
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	43,696	44,525	50,425	49,054		
Administrators Salaries	60,586	67,954	71,733	82,559		
Classified Temporary	3,321	1,620	-	-		
SALARIES & WAGES	107,602	114,439	122,158	131,613		
PERS	27,291	30,119	35,795	40,503		
Social Security	6,430	6,907	7,574	8,160		
Medicare	1,504	1,615	1,771	1,908		
Workers Compensation	251	364	564	608		
Unemployment	95	130	1,606	1,316		
Oregon Paid Leave	256	453	489	526		
Health Insurance	19,655	25,507	25,638	23,627		
Life Insurance	47	43	28	28		
TSA Exec ER Paid	600	1,514	600	375		
Long Term Disability	-	-	266	285		
FSA/HSA	300	300	1,800	4,400		
TSA Classified ER Paid Health Insurance Option	1,050	1,230	600	-		
BENEFITS	57,478	68,183	76,730	81,736		
Professional Growth	1,127	-	-	-		
Professional Instr. Services	23,846	62,985	100,000	100,000		
Rental	2,280	420	500	-		
Travel - In District	-	101	500	500		
Travel - Out of District	2,612	1,557	-	2,100		
Postage	-	14	50	50		
Advertising	315	-	-	-		
Legal	659	-	-	-		
Professional Services	-	-	-	70,000		
PURCHASED SERVICES	30,838	65,076	101,050	172,650		
Supplies and Materials	15,001	8,574	11,278	11,100		
SUPPLIES	15,001	8,574	11,278	11,100		
CAPITAL OUTLAY	-	-	-	-		
Dues/Fees/Memberships	3,799	6,084	2,000	500		
OTHER OBJECTS	3,799	6,084	2,000	500		
STUDENT WELLNESS	214,719	262,356	313,216	397,600		



Function 2191 supports the student service area directed toward students' overall health and wellness K-12. MSD strives for ALL students to be ready and available for learning and recognizes that this starts with physical, emotional, and mental wellbeing. The \$100k in Professional Instructional Services includes consultation and training for counseling and behavioral strategies. The increase is due to funding moved for contractual/non instructional (\$70K) that was being charged to Psychological Services (2140). This function has 1.5 FTE which is equal to last year.

General Fund Detail Budget - 2211 Improvement of Instruction

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	31,747	34,713	37,195	37,524		
Administrators Salaries	78,988	85,074	83,914	83,489		
Licensed Temporary	111	-	-	-		
Classified Overtime	56	49	-	-		
Insurance Opt Out	300	900	3,672	4,800		
SALARIES & WAGES	111,201	120,736	124,780	125,813		
PERS	28,058	32,027	37,179	36,552		
Social Security	6,551	7,390	7,736	7,503		
Medicare	1,580	1,728	1,809	1,755		
Workers Compensation	289	383	576	559		
Unemployment	93	135	1,114	1,210		
Oregon Paid Leave	225	435	499	484		
Health Insurance	10,226	8,137	8,546	17,218		
Life Insurance	40	39	41	41		
TSA Exec ER Paid	301	4,194	2,415	1,125		
Long Term Disability	55	61	269	86		
TSA Classified ER Paid Health Insurance Option	900	298	2,800	-		
BENEFITS	48,318	54,825	62,985	68,333		
Travel - In District	29	-	-	-		
Professional Services	69	-	200	200		
PURCHASED SERVICES	98	699	575	575		
Supplies and Materials	1,510	919	754	750		
Non-Consumables	1,303	399	50	50		
SUPPLIES	2,813	1,318	804	800		
CAPITAL OUTLAY	-	-	-	-		
Dues/Fees/Memberships	34	-	-	-		
OTHER OBJECTS	34	-	-	-		
IMPROV. OF INSTRUCTION	162,464	177,579	189,145	195,521		



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 \$195K is roughly flat compared to FY24-25. Total staffing is 2.8 FTE.

(Note: only 1.0 FTE of the following in this function is funded by the GF.)

Executive Director Federal Programs 0.3 FTE

Assistant Director Community Engagement 0.2 FTE

Student Wellness Director 0.5 FTE

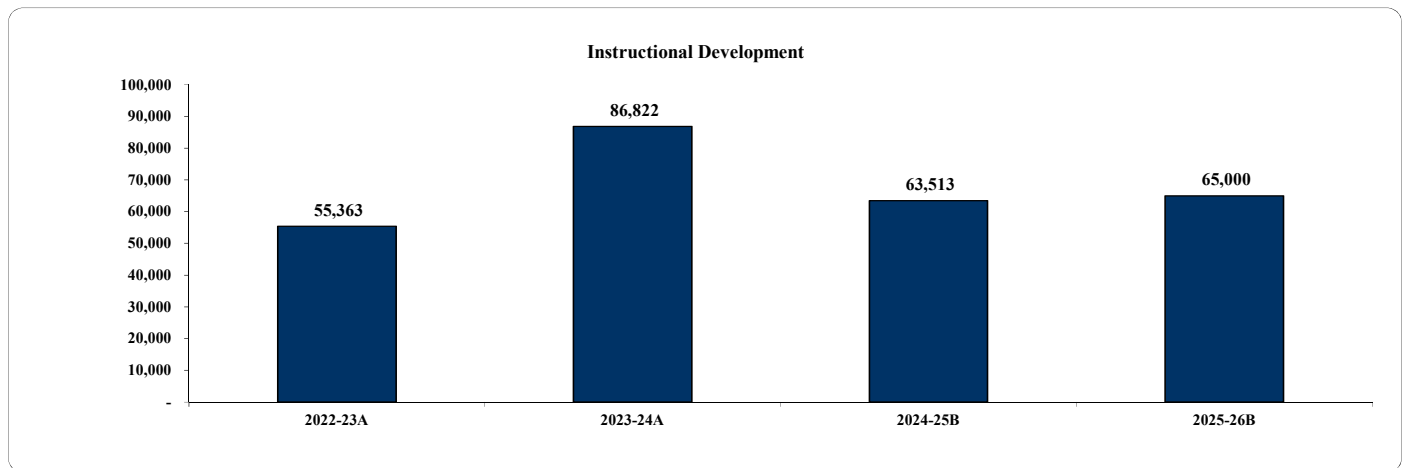
Literacy Director 1.0 FTE

Administrative Support 0.5 FTE Administrative Assistant

Teacher on Special Assignment 0.3 FTE

General Fund Detail Budget - 2212 Instructional Development

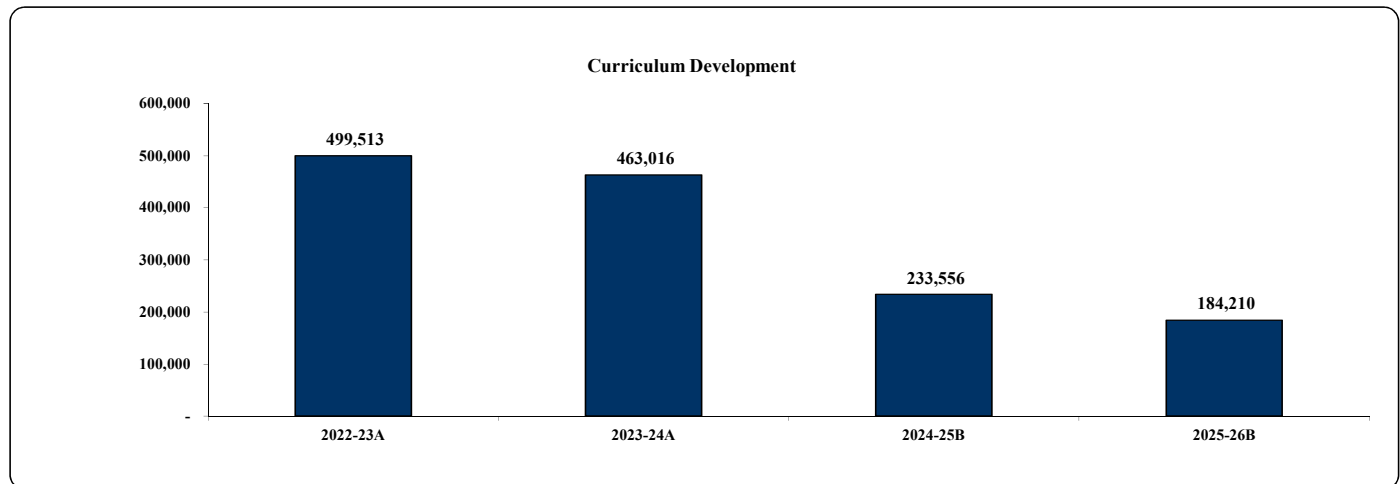
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	-	17,089	-	-	-	-
Licensed Temporary	38	-	-	-	-	-
Classified Overtime	-	43	-	-	-	-
SALARIES & WAGES	38	17,133	-	-	-	-
PERS	12	4,777	-	-	-	-
Social Security/Medicare	2	1,056	-	-	-	-
Medicare	1	247	-	-	-	-
Workers Compensation	99	35	-	-	-	-
Unemployment	0	17	-	-	-	-
Oregon Paid Leave	-	69	-	-	-	-
Health Insurance	-	7,652	-	-	-	-
Health Insurance	-	6	-	-	-	-
TSA-ER Paid	1	600	-	-	-	-
403B Monthly Match	-	485	-	-	-	-
BENEFITS	116	15,542	-	-	-	-
Professional Growth	55,123	54,034	53,513	55,000	-	-
Professional Instr. Services	-	-	10,000	10,000	-	-
Travel - In District	69	113	-	-	-	-
PURCHASED SERVICES	55,191	54,147	63,513	65,000	-	-
Supplies and Materials	18	-	-	-	-	-
SUPPLIES	18	-	-	-	-	-
INSTRUCTIONAL DEVELOPMENT	55,363	86,822	63,513	65,000	-	-



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	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	224	-	(0)	-		
Classified	63,648	-	-	-		
Administrators Salaries	150,315	114,012	-	-		
Licensed Temporary	73,585	93,879	75,000	75,000		
Classified Temporary	-	-	1,000	1,000		
Classified Overtime	11	-	1,160	1,160		
Insurance Opt Out	1	71	-	-		
SALARIES & WAGES	287,784	207,962	77,160	77,160		
PERS	80,018	60,632	5,827	11,007		
Social Security	17,214	12,660	3,543	4,784		
Medicare	4,026	2,961	829	1,119		
Workers Compensation	636	821	924	356		
Unemployment	245	208	1,189	772		
Oregon Paid Leave	645	832	492	500		
Health Insurance	33,927	7,814	42,092	-		
Life Insurance	80	67	14	-		
TSA Exec ER Paid	8,281	900	1,365	1,512		
Long Term Disability	143	157	266	-		
FSA/HSA	600	-	-	-		
TSA Classified ER Paid Health Insurance Option	600	3	1,200	-		
BENEFITS	146,413	87,053	57,740	20,050		
Professional Growth	-	30,190	-	-		
Professional Instr. Services	7,789	-	-	-		
Travel - In District	80	-	-	-		
Travel - Out of District	1,105	1,016	11,513	10,500		
PURCHASED SERVICES	9,006	32,706	11,513	10,500		
Supplies and Materials	15,616	4,185	12,143	12,000		
Textbooks	1,285	68,877	40,000	40,000		
Non-Consumables	1,005	4,984	5,000	3,000		
Software	20,528	40,934	5,000	5,000		
SUPPLIES	38,434	118,979	62,143	60,000		
Dues/Fees/Memberships	17,876	16,315	25,000	16,500		
OTHER OBJECTS	17,876	16,315	25,000	16,500		
CURRICULUM DEVELOPMENT	499,513	463,016	233,556	184,210		

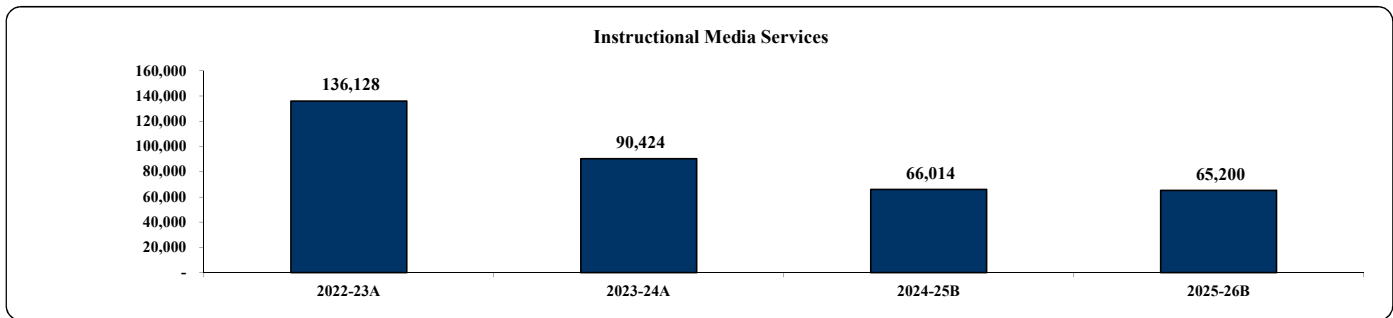


Function 2213 supports K-12 District initiatives for the improvement of instruction through ongoing curriculum development. FY25-26 spending is \$0.18M, -\$0.049M lower than the FY24-25 Budget. This function fluctuates from year to year based on the specific curriculum needs. The budget for textbooks includes annual textbook replenishment. Computer software includes ongoing hosting fees, and other tools for students to access curriculum.

Staffing across all funds for FY25-26 is 2.0 FTE (housed in the SIA grant).

General Fund Detail Budget - 2221 Instructional Media Center Services

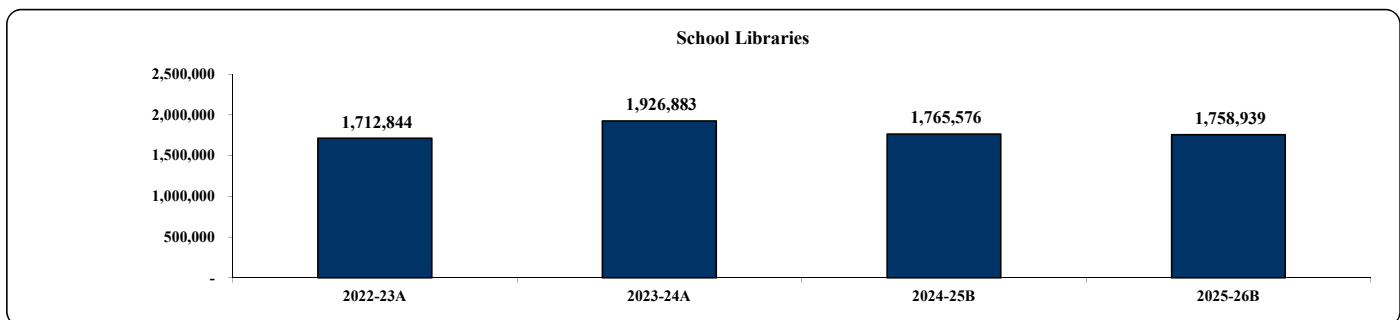
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
SALARIES & WAGES	-	298	-	-	-	-
PERS	-	100	-	-	-	-
Social Security	-	18	-	-	-	-
Medicare	-	4	-	-	-	-
Workers Compensation	-	2	-	-	-	-
Unemployment	-	0	-	-	-	-
Health Insurance	-	32	-	-	-	-
Long Term Disability	106	117	-	-	-	-
BENEFITS	106	276	-	-	-	-
Travel - In District	444	692	200	200	-	-
Travel - Out of District	-	523	-	-	-	-
PURCHASED SERVICES	444	1,215	200	200	-	-
Supplies and Materials	15,587	20,559	20,814	20,000	-	-
Textbooks	858	-	-	-	-	-
Library Books	65,353	19,161	-	-	-	-
Periodicals	133	197	-	-	-	-
Software	45,668	48,454	45,000	45,000	-	-
Hardware	6,405	-	-	-	-	-
SUPPLIES	134,004	88,371	65,814	65,000	-	-
Dues/Fees/Memberships	1,574	263	-	-	-	-
OTHER OBJECTS	1,574	263	-	-	-	-
INSTRUCTIONAL MEDIA SERVICES	136,128	90,424	66,014	65,200	-	-



Function 2221 is for activities involved in the direction and management of educational media services used by teachers. This includes printed instructional materials and Destiny (our library information system) which includes digital reading resources, online digital library book access for students and teachers, and audio and video tools for recording real-time teaching. The Instructional Media Center (IMC) processes printed instructional materials, which includes barcoding and labeling, adding them to our digital library catalog, and covering them with a protective coating so they are shelf-ready.

General Fund Detail Budget - 2222 School Libraries

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	339,973	418,971	90,000	91,105		
Classified	575,753	644,062	799,027	840,032		
Licensed Temporary	897	2,738	557	557		
Classified Temporary	500	1,940	220	220		
Classified Overtime	7,039	5,363	6,240	6,240		
Extra Duty Compensation	1,200	-	-	-		
Insurance Opt Out	8,400	7,432	14,652	13,500		
Staff Appreciation Stipend	-	-	-	-		
SALARIES & WAGES	933,763	1,080,505	910,695	951,653		
PERS	274,331	325,545	287,454	263,633		
Social Security	56,530	65,123	69,719	58,261		
Medicare	13,221	15,230	16,305	13,626		
Workers Compensation	2,009	3,342	4,789	4,341		
Unemployment	849	1,094	11,227	9,397		
Oregon Paid Leave	2,331	4,322	4,112	4,725		
Health Insurance	182,709	275,788	256,656	254,715		
Life Insurance	270	294	345	317		
TSA Exec ER Paid	15,656	17,237	11,124	12,500		
Long Term Disability	2,526	2,786	2,261	4,373		
125 Plan Ins Opt Out	5,101	12,118	6,800	6,600		
TSA Classified ER Paid Health Insurance Option Health In	7,157	7,811	3,989	3,005		
BENEFITS	562,690	730,691	674,781	635,493		
Travel - In District	69	4	1,000	2,000		
Travel - Out of District	95	343	750	750		
Prof/Tech Svcs, Non-Instr'l	4,500	-	-	-		
Other Licensed Subs	-	787	-	-		
Other Classified Subs	1,547	8,905	1,545	1,545		
PURCHASED SERVICES	6,211	10,039	3,295	4,295		
Supplies and Materials	13,055	10,557	18,542	10,543		
Textbooks	165	-	-	-		
Library Books	165,716	85,604	146,470	143,350		
Periodicals	5,362	2,619	3,948	4,084		
Non-Consumables	880	1,267	1,030	1,030		
Software	4,512	2,897	6,090	6,000		
Accelerated Reader Software	19,962	2,163	400	2,165		
SUPPLIES	209,653	105,107	176,480	167,172		
Dues/Fees/Memberships	527	541	325	325		
OTHER OBJECTS	527	541	325	325		
SCHOOL LIBRARIES	1,712,844	1,926,883	1,765,576	1,758,939		

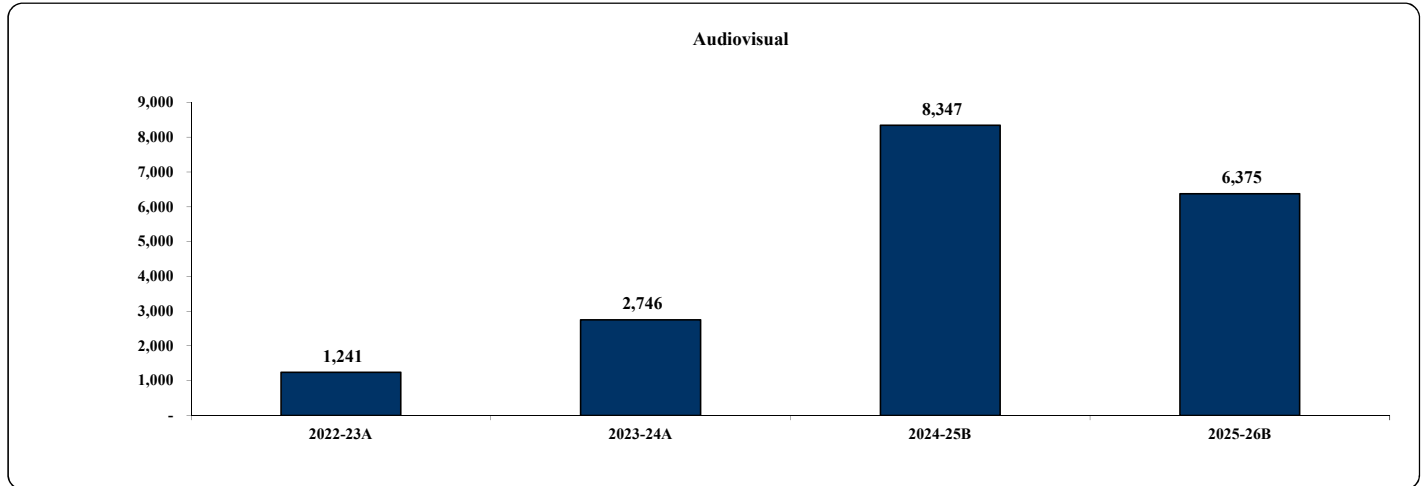


Function 2222 includes staff, services, books, periodicals, technology, supplies, and other resources for school libraries. Each of our schools has one Media Center Technician (except the comprehensive high schools who have two) and the support of the certified K-12 District Library Media Specialist.

FY25-26 Budget spending is \$1.7M. Staffing is 22.47 FTE, which is flat to the prior year. Goals for this function include creating a captivating and sustainable vision for MSD schools' media centers that increase student and class visits to our media centers and creating a system that supports and teaches Oregon Schools Library Standards.

General Fund Detail Budget - 2223 Audiovisual

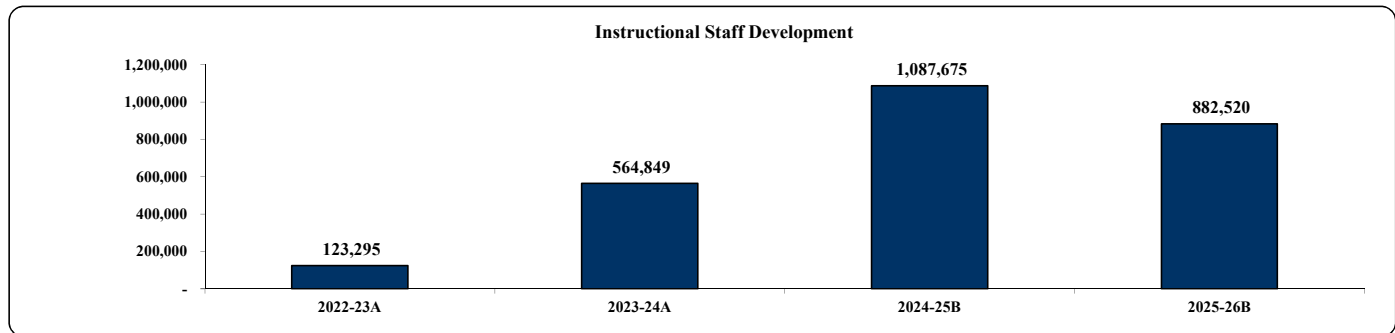
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Supplies and Materials	666	1,252	2,635	2,025		
Non-Consumables	-	-	1,500	1,000		
Hardware Under \$5000	575	1,494	4,012	3,050		
SUPPLIES	1,241	2,746	8,147	6,075		
Dues/Fees/Memberships	-	-	200	300		
OTHER OBJECTS	-	-	200	300		
AUDIOVISUAL	1,241	2,746	8,347	6,375		



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

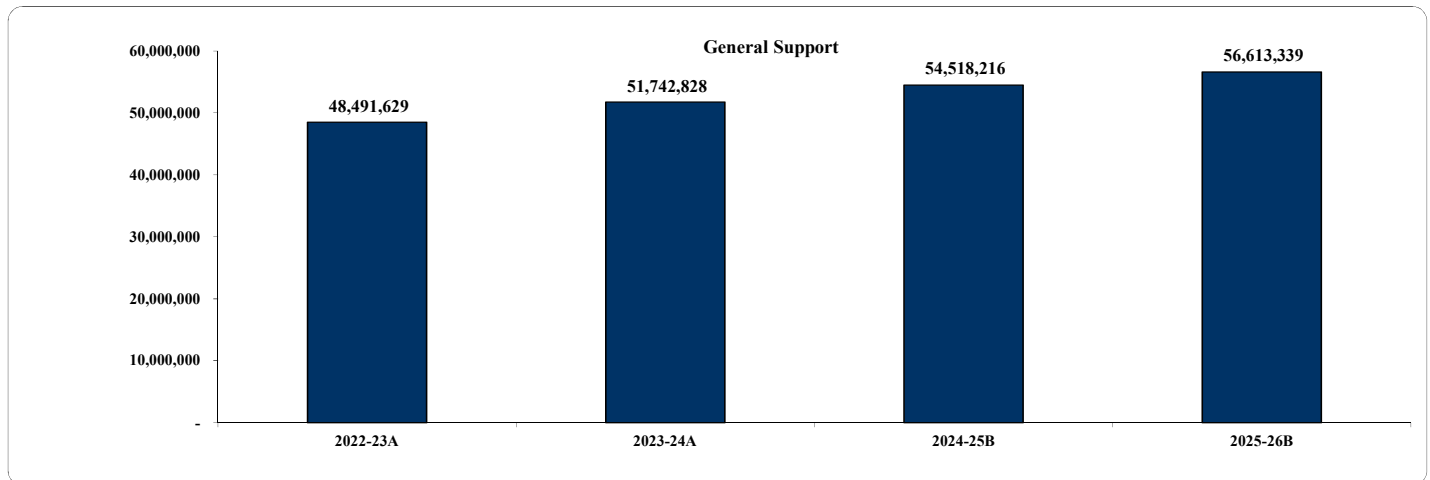
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed Temporary	27,682	343,903	540,182	450,000		
Classified Temporary	528	-	-	-		
Classified Overtime	174	-	227	227		
SALARIES & WAGES	28,384	343,903	540,409	450,227		
PERS	9,109	50,260	157,599	88,374		
Social Security	1,713	21,088	70,261	39,683		
Medicare	401	4,932	16,432	9,281		
Workers Compensation	364	863	5,236	2,957		
Unemployment	20	440	1,133	6,401		
Oregon Paid Leave	29	661	-	44		
Health Insurance	-	450	-	-		
Life Insurance	-	2	-	-		
TSA Exec ER Paid	316	1,165	-	-		
Long Term Disability	359	396	-	24		
TSA - Employer Contribution	-	-	-	600		
BENEFITS	12,312	80,257	250,661	147,364		
Professional Growth	32,170	19,144	15,000	21,000		
Professional Instr. Services	4,744	2,980	70,179	61,000		
Rental Expense/Leases	1,130	-	-	-		
Pupil Transportation	-	-	-	-		
Travel - In District	1,801	1,784	2,000	300		
Travel - Out of District	4,407	2,550	3,750	2,000		
Professional Services	412	342	350	300		
Other Licensed Subs	1,387	98,108	188,490	188,490		
Other Classified Subs	-	2,646	1,339	1,339		
PURCHASED SERVICES	46,051	127,554	281,108	274,429		
Supplies and Materials	24,956	8,723	8,497	6,500		
Textbooks	183	-	-	-		
Non-Consumables	1,753	-	-	-		
Software	220	-	3,000	1,000		
SUPPLIES	27,112	8,723	11,497	7,500		
Dues/Fees/Memberships	9,436	4,413	4,000	3,000		
OTHER OBJECTS	9,436	4,413	4,000	3,000		
INSTR. STAFF DEVELOPMENT	123,295	564,849	1,087,675	882,520		



Function 2240 supports activities designed to train licensed and non-licensed staff in the use of District instructional resources and best teaching practices to improve instruction and support curriculum adoption. This function includes training for new teacher orientation as well as a contract with the ESD to hire experienced teachers to mentor new teachers who join the district. Expenses in this function ramped up the last years with the implementation of new Literacy and Math curriculum. The FY25-26 Budget of \$0.88M is slightly lower than the prior year due to year to year variation in need. There is no designated staffing in this function.

General Fund Expenditures - General Support Functions

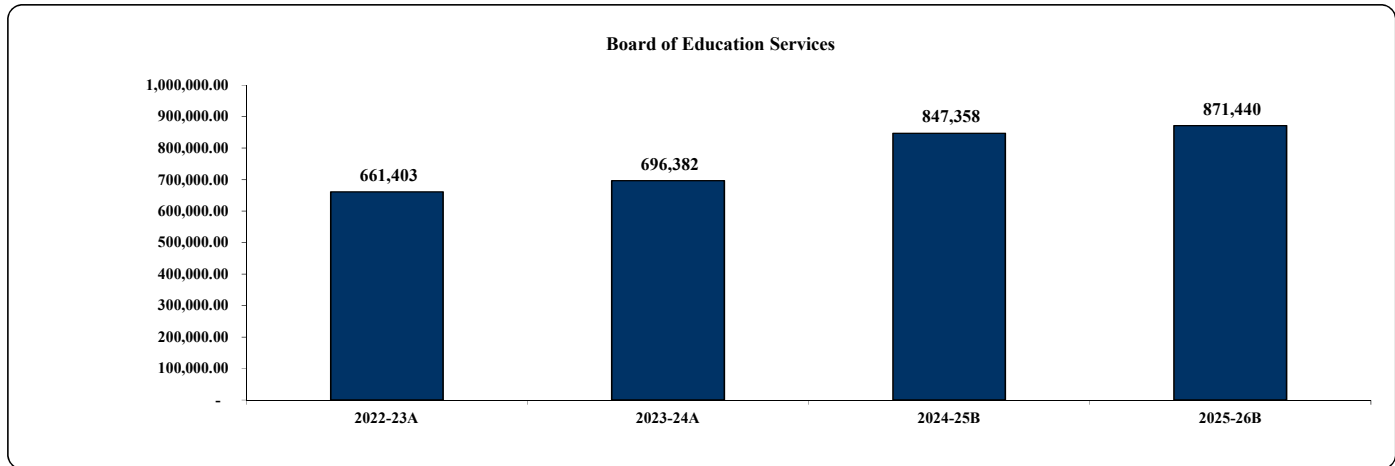
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Board of Education	661,403	696,382	847,358	871,440		
Office of Superintendent	1,202,523	1,313,781	1,280,585	1,306,412		
Communications	503,349	538,218	600,307	597,284		
Teaching and Learning	1,706,343	1,791,740	1,643,745	1,624,611		
Secondary Athletics	286,070	329,157	328,982	336,783		
Office of the Principal	9,557,980	10,970,528	11,872,385	12,595,540		
Business Services	1,212,458	1,273,557	1,306,224	1,366,014		
Other Fiscal Services	58,727	59,528	67,633	93,756		
Custodial	4,725,037	5,372,082	6,068,575	6,386,047		
Maintenance Services	10,550,320	10,948,864	11,504,526	11,904,391		
Vehicle Maintenance	228,076	189,792	200,000	200,000		
Building Security	113,167	102,190	208,000	208,000		
Student Transportation	5,610,756	5,686,845	6,525,036	6,848,294		
Purchasing and Distribution	691,483	888,499	342,160	374,428		
Printing and Publishing	222,262	264,805	279,500	283,052		
Human Resources	1,907,498	1,818,079	1,748,391	1,854,019		
Information Technology	4,346,666	4,966,048	5,094,186	5,054,881		
Network and Telecommunications	3,393,860	3,351,687	2,688,500	2,982,000		
Early Retirement	1,513,653	1,181,045	1,912,124	1,726,387		
GENERAL SUPPORT	48,491,629	51,742,828	54,518,216	56,613,339		



The FY25-26 Budget for the General Support functions is \$56.6M, up \$2.0M (3.7%) from the FY24-25 Budget. The total FTE in these functions is 294.21 FTE, which is flat to the prior year. Spending variances compared to the FY24-25 Budget for each function are described in the following pages.

General Fund Detail Budget - 2310 Board of Education Services

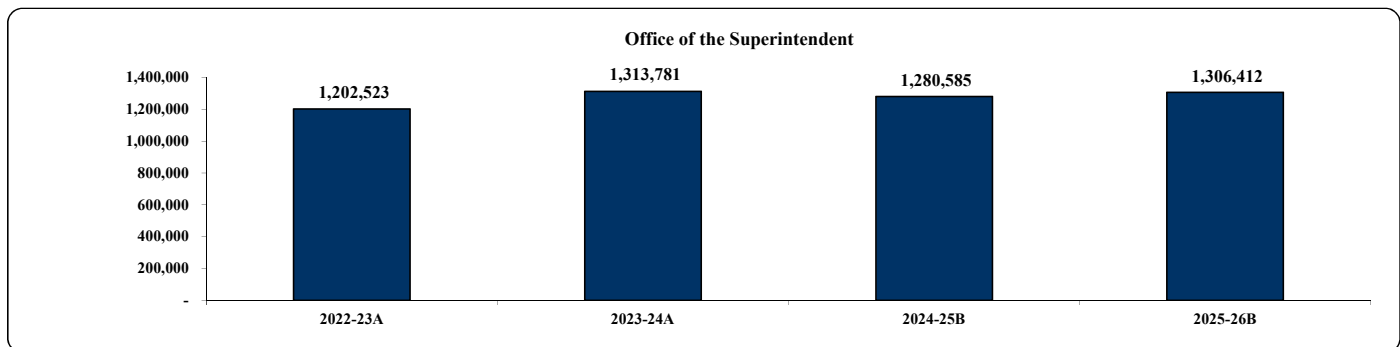
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Cleaning Services	141	-	-	-		
Travel - In District	5	-	500	500		
Travel - Out of District	9,340	20,201	7,500	7,500		
Advertising	843	1,014	-	-		
Audit	71,000	63,580	60,000	60,000		
Legal	28,984	14,144	60,000	60,000		
Elections	30,068	-	20,000	20,000		
Professional Services	-	-	25,000	25,000		
PURCHASED SERVICES	140,420	100,258	173,000	173,000		
Supplies and Materials	8,109	10,007	4,591	7,210		
SUPPLIES	8,109	10,007	4,591	7,210		
Dues/Fees/Memberships	17,401	22,006	31,300	56,340		
Liability Insurance	495,473	539,111	628,467	624,890		
Legal Settlements	-	25,000	10,000	10,000		
OTHER OBJECTS	512,874	586,117	669,767	691,230		
BOARD OF EDUCATION SERVICES	661,403	696,382	847,358	871,440		



Function 2310 includes expenses for policy development, audits, legal services, elections, dues, liability insurance and other responsibilities of the governing body. FY25-26 spending remains relatively equal to FY24-25.

General Fund Detail Budget - 2321 Office of the Superintendent

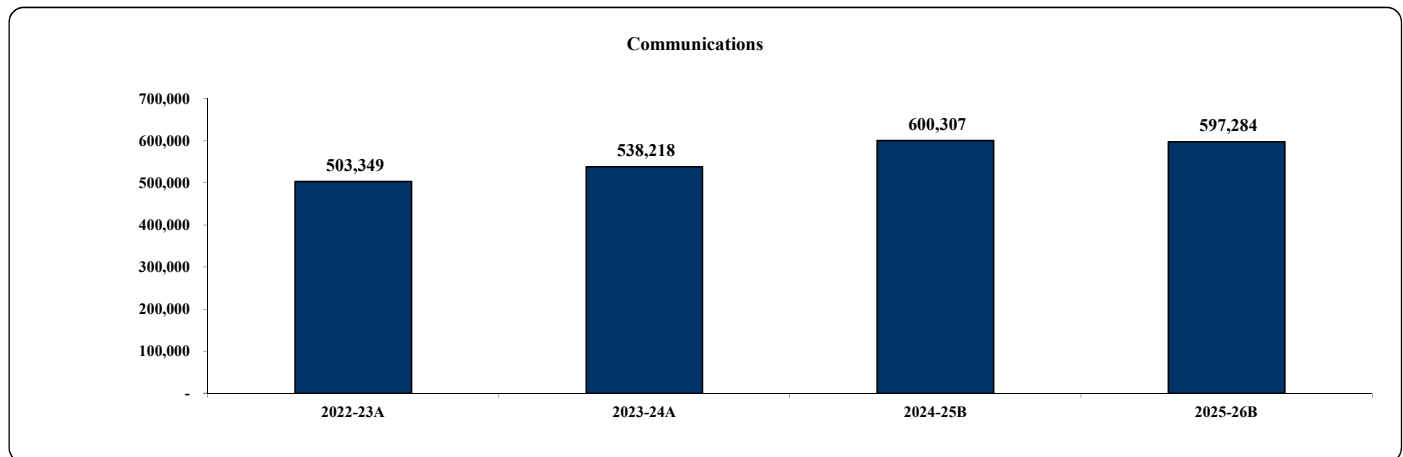
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	186,078	241,347	253,726	268,524		
Administrators Salaries	504,038	502,934	520,781	532,119		
Classified Temporary	-	-	4,102	4,102		
Classified Overtime	51	-	672	672		
SALARIES & WAGES	690,166	744,281	779,281	805,417		
PERS	161,060	186,456	224,266	231,159		
Social Security	31,371	36,215	48,315	49,936		
Medicare	9,820	10,664	11,300	11,679		
Workers Compensation	1,584	2,389	3,597	3,721		
Unemployment	583	774	5,455	8,054		
Oregon Paid Leave	1,403	2,168	2,408	3,203		
Health Insurance	53,551	50,960	80,817	44,118		
Life Insurance	168	169	69	69		
TSA-Employer Paid	24,197	26,715	2,450	6,600		
Long Term Disability	492	542	1,676	617		
FSA/HSA	2,250	2,250	3,600	5,000		
TSA Classified ER Paid Health Insurance Option Health In	2,225	2,984	1,200	600		
BENEFITS	288,703	322,286	385,154	364,755		
Professional Growth	170	686	5,000	5,000		
Professional Instr. Services	225	-	-	-		
Repair/Maintenance	1,149	-	-	-		
Rental Expense	3,387	235	-	-		
Travel - In District	613	361	1,250	1,250		
Travel - Out of District	31,186	5,722	12,000	12,000		
Postage	14,505	7,313	24,900	25,000		
Advertising	-	1,725	2,500	2,500		
Printing	70	324	-	-		
Legal	51,709	33,611	20,000	20,000		
Professional Services	49,727	143,403	30,000	30,000		
PURCHASED SERVICES	152,741	193,378	95,650	95,750		
Supplies and Materials	52,070	50,256	9,249	20,600		
Periodicals	129	-	450	450		
Non-Consumables	9,924	-	-	-		
SUPPLIES	62,124	50,256	9,699	21,050		
Dues/Fees/Memberships	8,787	3,579	10,800	19,440		
OTHER OBJECTS	8,787	3,579	10,800	19,440		
OFFICE OF THE SUPERINTENDENT	1,202,523	1,313,781	1,280,585	1,306,412		



Function 2321 includes services, supplies, travel, postage, materials, and staff to support the Superintendent's office. The FY25-26 budgeted spending is \$1.3M, which is relatively flat to the prior year. Staffing for this department is 4.75 FTE, equal to the prior year.

General Fund Detail Budget - 2322 Communications

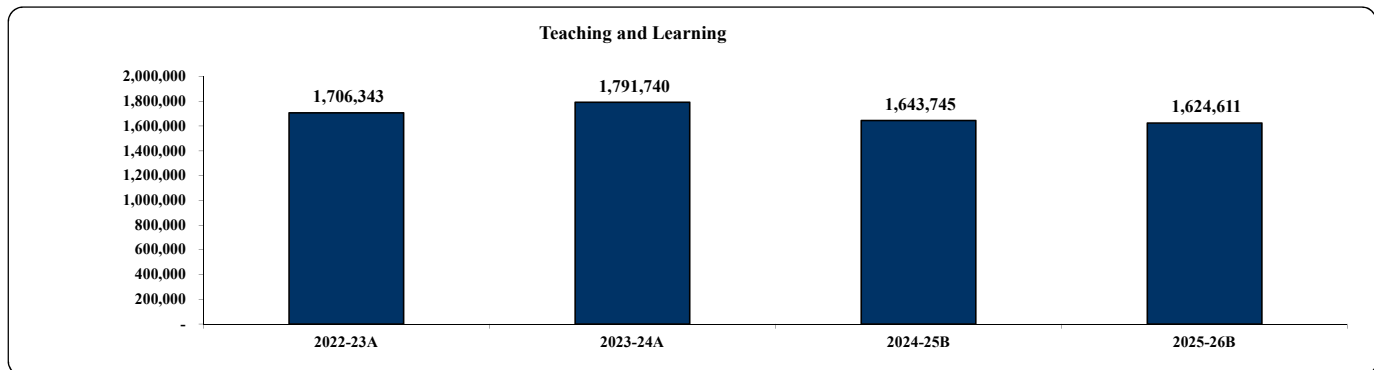
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	122,886	114,072	134,218	158,518		
Administrators Salaries	139,678	155,628	158,515	170,757		
Classified Overtime	2,623	536	-	-		
Insurance Opt Out	-	1,700	3,672	-		
SALARIES & WAGES	265,186	271,936	296,405	329,274		
PERS	49,641	61,175	85,844	69,823		
Social Security	16,005	16,680	18,377	20,415		
Medicare	3,743	3,901	4,298	4,774		
Workers Compensation	983	854	1,369	1,521		
Unemployment	225	302	3,264	3,293		
Oregon Paid Leave	508	1,053	1,186	1,317		
Health Insurance	43,778	32,233	59,184	34,178		
Life Insurance	93	88	55	41		
TSA-Employer Paid	9,983	7,951	350	1,930		
Long Term Disability	-	-	643	155		
FSA/HSA	5,400	2,200	3,400	1,800		
TSA Classified ER Paid Health Insurance Option Health In	1,200	1,345	-	-		
BENEFITS	131,559	127,781	177,971	139,249		
Travel - In District	850	1,609	-	-		
Travel - Out of District	1,896	1,771	4,125	4,125		
Advertising	47,170	70,283	50,000	50,000		
Professional Services	48,384	40,310	65,000	65,000		
Other Classified Subs	-	1,078	-	-		
PURCHASED SERVICES	98,299	115,051	119,125	119,125		
Supplies and Materials	3,832	13,509	3,806	4,236		
SUPPLIES	3,832	13,509	3,806	4,236		
Dues/Fees/Memberships	4,472	9,941	3,000	5,400		
OTHER OBJECTS	4,472	9,941	3,000	5,400		
COMMUNICATIONS	503,349	538,218	600,307	597,284		



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. Spending and staffing in this function are essentially equal to prior year. This function includes 3.0 FTE, which is flat to the prior year.

General Fund Detail Budget - 2327 Teaching and Learning

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	151,044	86,886	90,495	94,123		
Classified	206,404	269,475	285,282	301,859		
Administrators Salaries	680,345	693,268	558,696	585,315		
Licensed Temporary	2,464	1,547	-	-		
Classified Overtime	6,232	4,548	8,500	8,500		
Insurance Opt Out	1,800	4,200	7,333	4,800		
SALARIES & WAGES	1,048,289	1,059,925	950,306	994,598		
PERS	293,650	312,023	303,205	310,809		
Social Security	59,783	60,265	58,919	61,367		
Medicare	14,858	14,865	13,779	14,352		
Workers Compensation	2,492	3,395	4,390	4,573		
Unemployment	883	1,137	9,852	9,898		
Oregon Paid Leave	2,116	3,726	3,521	3,925		
Health Insurance	129,615	140,052	127,552	102,209		
Life Insurance	334	327	138	110		
TSA - ER Paid	34,702	35,911	3,205	4,250		
Long Term Disability	322	355	2,039	1,770		
FSA/HSA	5,800	3,600	5,400	4,000		
TSA Classified ER Paid Health Insurance Option Health In	4,600	3,000	-	-		
BENEFITS	549,156	578,657	532,001	517,263		
Professional Growth	3,989	23,396	20,000	10,000		
Professional Instr. Services	24,350	158	20,545	-		
Repair/Maintenance	991	-	-	-		
Rental Expense	4,123	-	-	-		
Travel - In District	-	262	300	300		
Travel - Out of District	27,497	13,023	3,750	3,750		
Postage	27,994	14,250	15,000	10,000		
PURCHASED SERVICES	88,943	51,089	59,595	24,050		
Supplies and Materials	16,320	8,146	8,343	5,700		
Non-Consumables	-	120	500	500		
Software	-	90,610	90,000	80,000		
SUPPLIES	16,320	98,876	98,843	86,200		
Dues/Fees/Memberships	3,636	3,194	3,000	2,500		
OTHER OBJECTS	3,636	3,194	3,000	2,500		
TEACHING AND LEARNING	1,706,343	1,791,740	1,643,745	1,624,611		

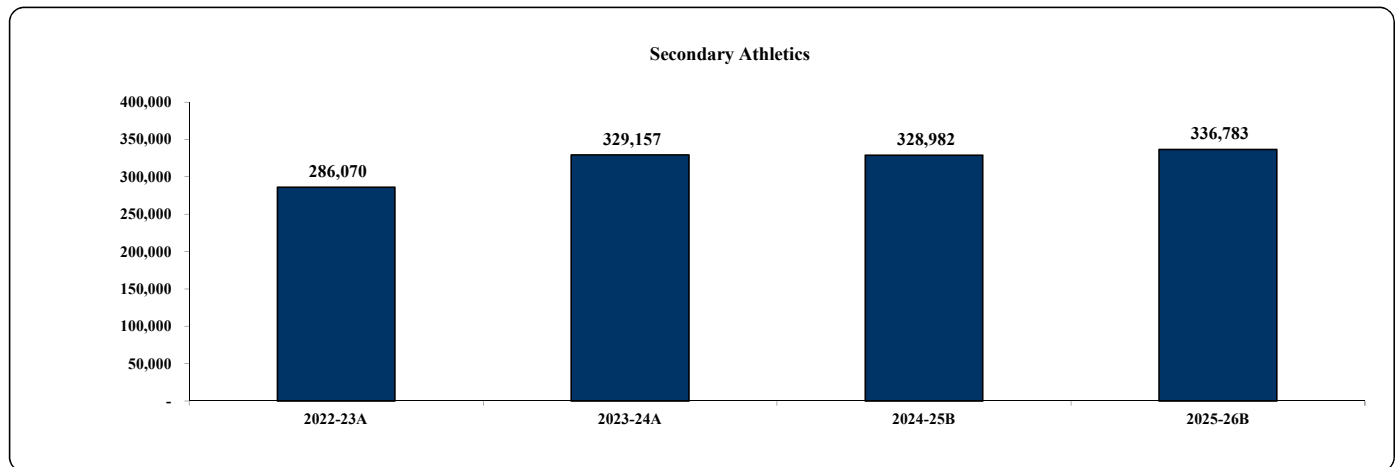


Function 2327 provides the direction and management for all elementary and secondary education, instruction, and operations. It includes staff, services, travel, professional development for staff, and supplies. The decrease in Professional Instructional Services is due to moving a Student Survey into grant funds.

Staffing for this function is 8.0 FTEr. The 8 FTE includes 1 Deputy Superintendent, 2 Executive Directors, 3 Administrative Assistants, 1 Executive Assistant and 1 Teacher on Special Assignment.

General Fund Detail Budget - 2329 Secondary Athletics

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	50,766	60,377	64,545	69,370		
Administrators Salaries	134,854	142,109	144,762	149,945		
SALARIES & WAGES	185,620	204,196	209,307	219,316		
PERS	51,727	58,238	61,006	67,629		
Social Security	11,224	12,470	12,977	13,598		
Medicare	2,625	2,916	3,035	3,180		
Workers Compensation	816	682	967	1,013		
Unemployment	120	219	2,187	2,193		
Oregon Paid Leave	(77)	814	837	877		
Health Insurance	26,680	44,011	34,184	27,516		
Life Insurance	64	81	28	28		
TSA - ER Paid	-	600	200	950		
Long Term Disability	-	-	454	482		
FSA/HSA/HC Opt Out	2,750	2,200	3,800	-		
TSA Classified ER Paid Health Insurance Option Health In	4,522	1,800	-	-		
BENEFITS	100,450	124,031	119,675	117,467		
Professional Instr. Services	-	399	-	-		
Travel - Out of District	-	531	-	-		
PURCHASED SERVICES	-	930	-	-		
SUPPLIES						
CAPITAL OUTLAY						
OTHER OBJECTS						
SECONDARY ATHLETICS	286,070	329,157	328,982	336,783		



Function 2329 is used for Secondary Athletics Director. Most Secondary Athletics charges are accounted for in the Special Revenue Secondary Athletics fund (p.114) 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

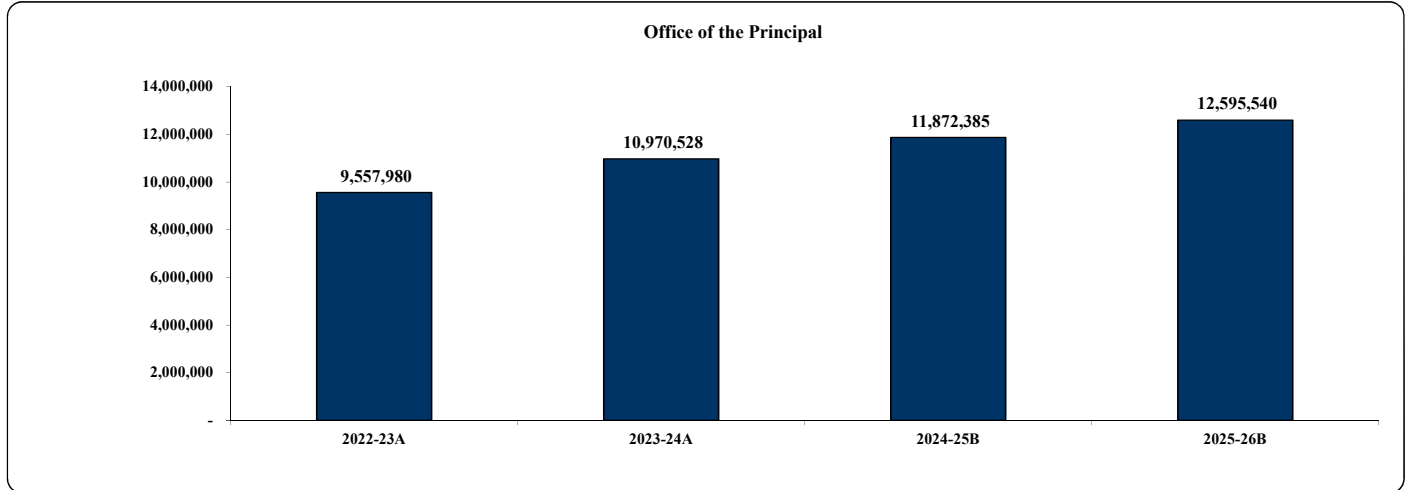


General Fund Detail Budget - 2410 Office of the Principal

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	116	105,804	-	-		
Classified	2,148,724	2,533,399	2,656,285	2,834,177		
Administrators Salaries	3,700,158	3,991,019	4,495,898	4,746,083		
Classified Temporary	38,923	17,949	64,628	64,627		
Classified Overtime	104,536	97,623	62,620	62,620		
Extra Duty Compensation	-	(1,261)	-	-		
Insurance Opt Out	15,600	30,383	58,632	50,935		
Staff Appreciation Stipend	-	-	-	-		
SALARIES & WAGES	6,008,251	6,774,915	7,338,062	7,758,441		
PERS	1,546,354	1,801,060	2,123,004	2,196,387		
Social Security/Medicare	361,802	407,502	459,246	478,918		
Medicare	84,615	95,303	107,404	112,005		
Workers Compensation	14,430	20,564	32,285	35,687		
Unemployment	5,379	7,046	50,827	77,245		
Oregon Paid Leave	14,379	27,006	27,584	30,321		
Health Insurance	1,102,316	1,463,735	1,346,856	1,455,199		
Life Insurance	2,634	2,766	1,504	1,394		
TSA - ER Paid	48,023	45,881	91,607	92,399		
Long Term Disability	5,383	5,937	15,037	20,584		
FSA/HSA	39,521	53,014	41,800	63,200		
TSA Classified ER Paid Health Insurance Option Health In	60,918	72,616	31,400	39,725		
BENEFITS	3,285,753	4,002,430	4,328,553	4,603,063		
Professional Growth	24,204	6,428	30,173	45,445		
Repair/Maintenance/Rentals	-	-	-	-		
Pupil Transportation OTHTS	-	-	-	-		
Travel - In District	29	-	-	-		
Travel - Out of District	48,179	40,329	6,479	21,459		
Training-In District	-	-	-	-		
Other Licensed Subs	-	983	2,411	2,411		
Other Classified Subs	6,787	15,922	14,565	14,565		
PURCHASED SERVICES	79,198	65,011	53,628	83,879		
Supplies and Materials	143,431	92,189	93,292	98,000		
Periodicals	-	-	500	500		
Non-Consumables	2,555	3,355	4,809	4,700		
Software	-	179	-	-		
Hardware	-	-	309	200		
SUPPLIES	145,986	95,724	98,910	103,400		
Equipment - New	1,200	-	-	-		
CAPITAL OUTLAY	1,200	-	-	-		
Dues/Fees/Memberships	37,591	32,448	53,233	46,756		
OTHER OBJECTS	37,591	32,448	53,233	46,756		
OFFICE OF THE PRINCIPAL	9,557,980	10,970,528	11,872,385	12,595,540		

General Fund Detail Budget - 2410 Office of the Principal

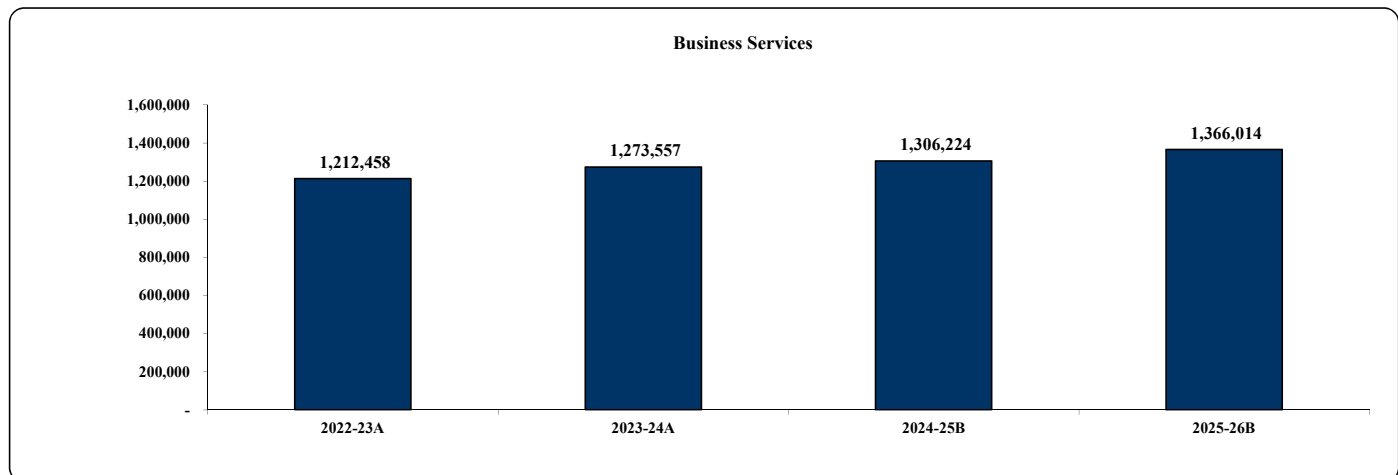
Office of the Principal Continued



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 FY25-26 Budget is \$12.5M, which is an increase of \$0.7M or 6% versus the FY24-25 Budget. Staffing across all funds is 110.66 FTE, which has an increase of .91 FTE from other functions.

General Fund Detail Budget - 2521 Business Services

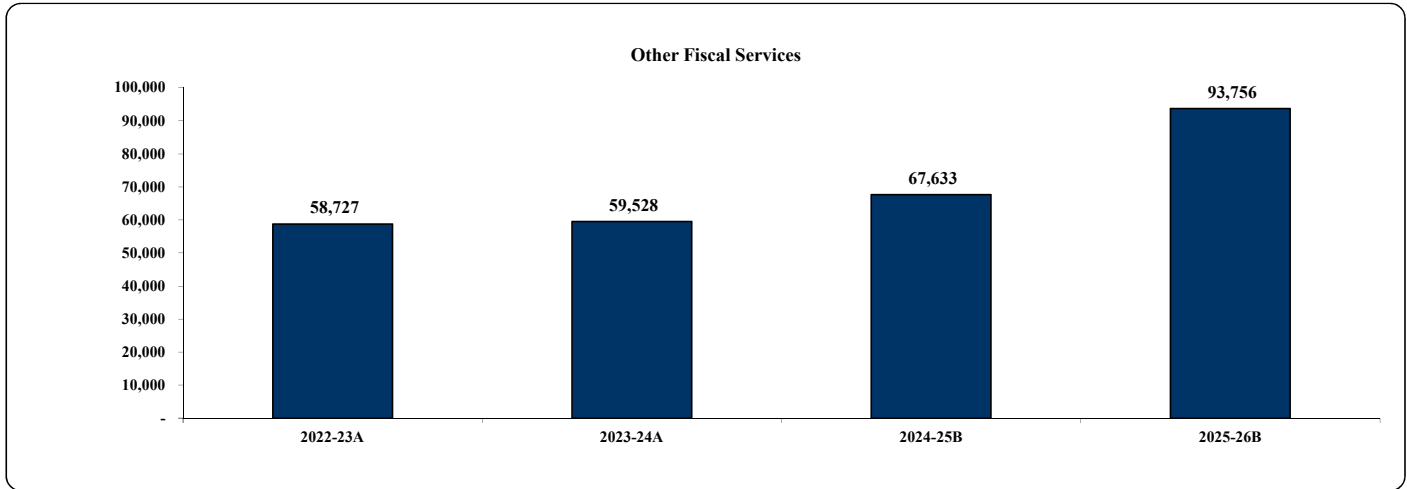
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	341,083	313,625	335,100	367,369		
Classified Managers	377,078	453,758	466,969	487,416		
Classified Overtime	3,589	677	1,545	1,545		
Insurance Opt Out	2,800	3,700	3,672	4,800		
SALARIES & WAGES	724,550	771,760	807,285	861,130		
PERS	183,013	209,309	234,123	250,520		
Social Security/Medicare	43,395	46,411	50,052	53,092		
Medicare	10,218	10,854	11,706	12,417		
Workers Compensation	1,714	2,506	3,730	3,956		
Unemployment	619	972	9,511	8,563		
Oregon Paid Leave	1,537	3,009	3,223	3,419		
Health Insurance	122,671	149,377	133,318	117,545		
Life Insurance	171	175	138	124		
TSA - ER Paid	11,117	10,558	2,900	2,926		
Long Term Disability	695	767	1,759	1,365		
FSA/HSA	5,200	5,200	7,400	5,200		
TSA Classified ER Paid Health Insurance Option	7,118	7,180	1,800	1,200		
BENEFITS	387,469	446,317	459,659	460,327		
Travel - In District	23	36	-	-		
Travel - Out of District	13,710	262	6,603	6,603		
Training - In District	-	450	-	-		
Postage	17	-	10,012	10,012		
Advertising	254	-	-	-		
Professional Services	250	-	-	-		
PURCHASED SERVICES	14,254	748	16,615	16,615		
Supplies and Materials	6,353	3,775	3,011	3,011		
Non-Consumables	2,918	650	556	556		
Software	6,500	-	-	-		
SUPPLIES	15,771	4,425	3,567	3,567		
Principal - SBITA	6,500	6,335	-	-		
Principal - Leases	502	513	-	-		
Interest - Lease	38	26	-	-		
Dues/Fees/Memberships	63,373	43,433	19,098	24,376		
OTHER OBJECTS	70,413	50,307	19,098	24,376		
BUSINESS SERVICES	1,212,458	1,273,557	1,306,224	1,366,014		



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. FY25-26 spending of \$1.3M is up \$.06 million or 4.5% and staffing is flat to prior year at 8.8 FTE.

General Fund Detail Budget - 2529 Other Fiscal Services

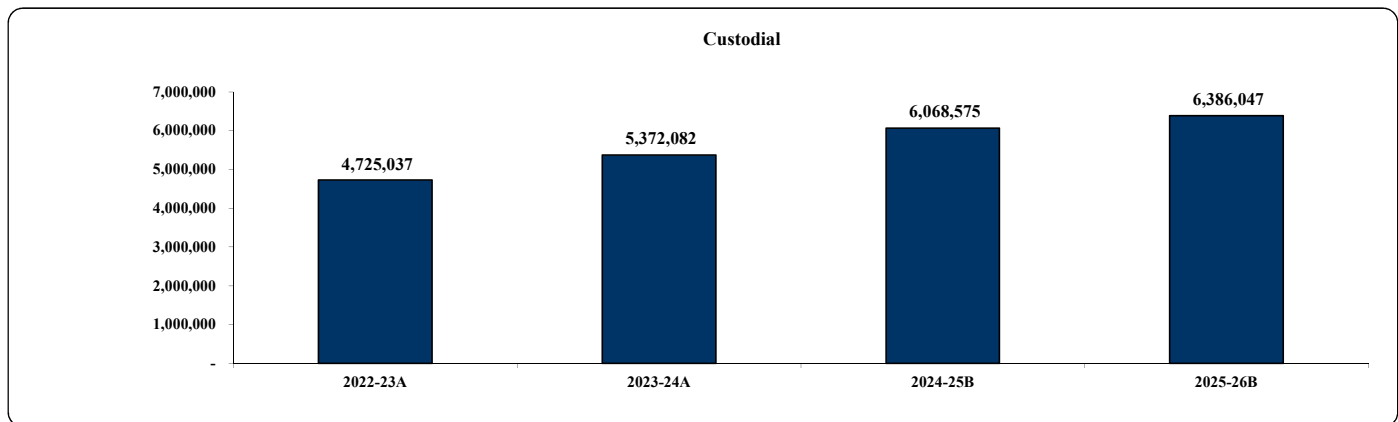
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Professional Services	22,419	17,363	22,480	22,480		
PURCHASED SERVICES	22,419	17,363	22,480	22,480		
Dues/Fees/Memberships	36,308	42,164	45,153	71,276		
OTHER OBJECTS	36,308	42,164	45,153	71,276		
OTHER FISCAL SERVICES	58,727	59,528	67,633	93,756		



Function 2529 includes services, supplies, bank fees, and credit and processing fees. Expenses are primarily for 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.

General Fund Detail Budget - 2542 Custodial

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	-	1,500	-	-		
Classified	2,602,989	3,000,422	3,442,043	3,713,864		
Classified Substitutes	86,029	76,521	121,390	61,200		
Classified Temporary	67,177	52,519	3,000	3,000		
Classified Overtime	86,093	47,720	22,734	22,734		
Insurance Opt Out	12,400	11,466	36,707	41,400		
SALARIES & WAGES	2,854,689	3,189,834	3,625,874	3,842,198		
PERS	662,096	738,071	970,070	1,045,706		
Social Security	168,185	190,617	221,704	235,649		
Medicare	39,334	44,580	51,850	55,112		
Workers Compensation	10,180	11,097	16,825	17,560		
Unemployment	2,410	4,142	28,317	38,008		
Oregon Paid Leave	5,975	12,608	14,465	15,100		
Health Insurance	560,421	649,447	600,520	632,856		
Life Insurance	781	840	1,173	1,049		
TSA - ER Paid	43,908	45,800	35,150	35,684		
Long Term Disability	7,100	7,830	7,955	11,117		
FSA/HSA	17,923	42,479	34,000	21,800		
TSA Classified ER Paid Health Insurance Option Health In	25,547	32,701	40,200	9,409		
BENEFITS	1,543,859	1,780,210	2,022,231	2,119,048		
Repair/Maintenance	37,651	87,220	75,000	75,000		
Rental Expense	5,700	6,840	-	-		
PURCHASED SERVICES	43,351	94,060	75,000	75,000		
Supplies and Materials	266,109	267,785	299,470	299,000		
Non-Consumables	7,128	10,228	25,000	25,000		
SUPPLIES	273,237	278,012	324,470	324,000		
Equipment - New	9,901	7,686	-	-		
Equipment - Replacement	-	22,169	15,000	15,000		
CAPITAL OUTLAY	9,901	29,854	15,000	15,000		
Dues/Fees/Memberships	-	112	6,000	10,800		
OTHER OBJECTS	-	112	6,000	10,800		
CUSTODIAL	4,725,037	5,372,082	6,068,575	6,386,047		



Function 2542 includes services, supplies, equipment, materials, utilities, and staff used to clean and operate all schools, auxiliary buildings, and grounds. Spending for FY25-26 is \$6.3M, an increase of \$0.3M, or 5% to the prior year. Staffing for FY25-26 across all funds is 73 FTE.

Notes Page

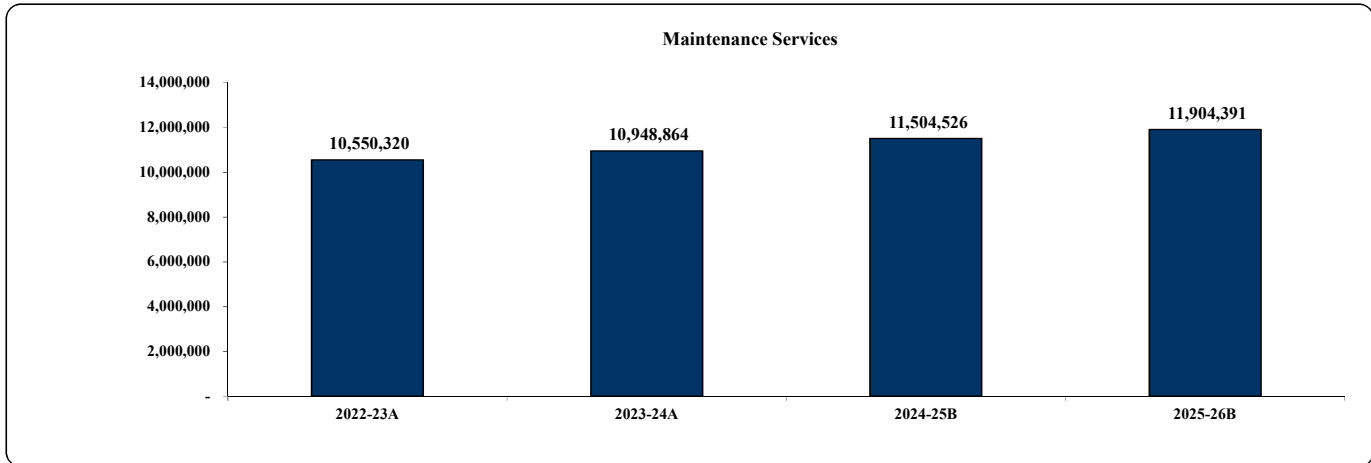


General Fund Detail Budget - 2544 Maintenance Services

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	310	271	-	-		
Classified	1,661,955	1,815,447	1,950,032	2,049,914		
Classified Managers	276,218	294,777	300,911	319,886		
Classified Temporary	156,652	124,462	236,602	201,452		
Classified Overtime	74,004	121,768	67,149	67,149		
Insurance Opt Out	2,400	5,091	14,677	16,735		
SALARIES & WAGES	2,171,539	2,362,144	2,569,371	2,655,136		
PERS	489,421	585,785	688,027	711,156		
Social Security	125,771	139,329	155,514	163,581		
Medicare	29,414	32,585	36,370	38,257		
Workers Compensation	7,870	8,145	11,911	12,189		
Unemployment	1,822	2,905	20,218	26,384		
Oregon Paid Leave	4,452	9,134	9,303	9,479		
Health Insurance	366,285	427,893	461,484	433,114		
Life Insurance	464	477	524	455		
TSA - ER Paid	28,555	26,436	12,186	12,825		
Long Term Disability	3,975	4,384	5,079	8,465		
FSA/HSA	18,600	18,663	16,600	11,800		
TSA Classified ER Paid Health Insurance Option	15,282	14,665	17,600	5,400		
BENEFITS	1,091,911	1,270,402	1,434,817	1,433,106		
Professional Growth	9,106	15,061	10,500	10,500		
Professional/Tech Svcs-Instr'l	39	-	-	-		
Repair/Maintenance/Rentals	1,002,990	1,451,876	1,943,000	2,124,500		
Rental Expense	24,608	210,471	220,000	100,000		
Electricity	1,429,994	1,707,008	1,919,085	2,163,000		
Natural Gas	656,394	445,377	350,000	292,000		
Water/Sewage	589,238	633,525	783,720	859,280		
Garbage	287,912	297,390	237,637	316,200		
Travel - In District	1,615	650	2,500	2,500		
Travel - Out of District	4,301	20,022	3,000	3,000		
Postage	1,146	1,495	-	-		
Advertising	254	8,207	-	-		
Architects/Engineers Services	105,989	75,887	95,000	80,000		
Other Classified Subs	22,501	1,100	-	-		
PURCHASED SERVICES	4,136,086	4,868,154	5,564,443	5,950,980		
Supplies and Materials	814,808	812,189	745,062	650,000		
Non-Consumables	802,587	334,777	200,000	200,000		
Software	16,129	7,956	77,100	77,000		
SUPPLIES	1,633,524	1,154,922	1,022,162	927,000		
Equipment - New	306,011	82,943	80,000	80,000		
Equipment - Replacement	21,695	41,299	170,000	150,000		
CAPITAL OUTLAY	327,706	124,242	250,000	230,000		
Principal - Leases	684,160	529,076	-	-		
Interest - Lease	11,724	2,090	-	-		
Dues/Fees/Memberships	18,408	22,978	15,000	27,000		
Liability Insurance	500	103	-	-		
Property Insurance Premium	474,762	614,752	648,733	681,170		
OTHER OBJECTS	1,189,554	1,169,000	663,733	708,170		
MAINTENANCE SERVICES	10,550,320	10,948,864	11,504,526	11,904,391		

General Fund Detail Budget - 2544 Maintenance Services

2544 Maintenance Services Continued

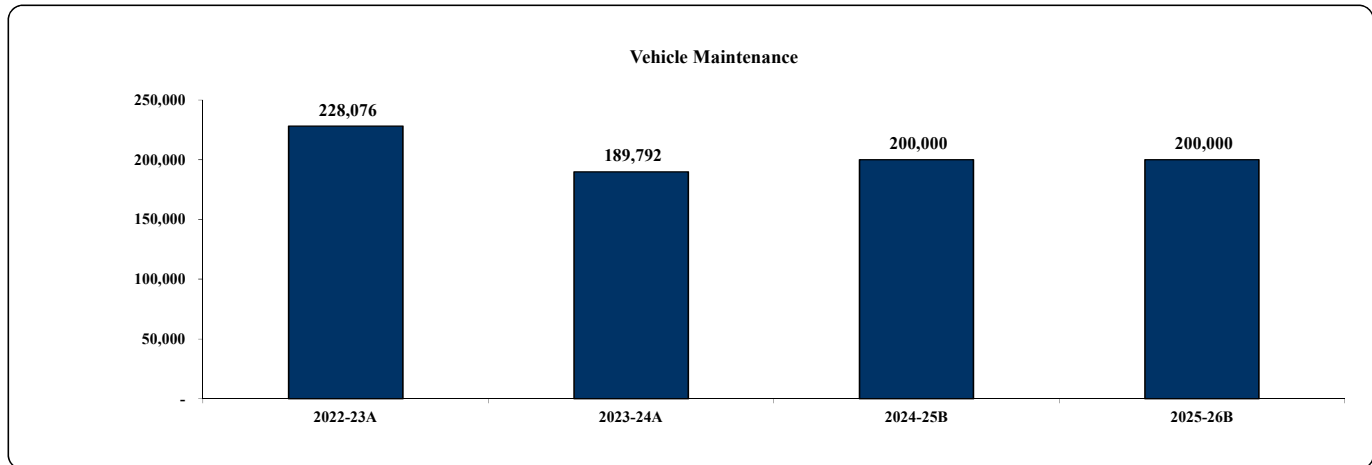


Function 2544 includes services, supplies, equipment, utilities, materials, and staff necessary to maintain and repair all District schools, auxiliary buildings, and grounds across 23 sites with 1.95 million square feet of facility space and over 279 acres of grounds. Spending in the FY25-26 Budget is \$11.9M, \$0.40M (3.5%) higher than the FY24-25 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 the Biddle rented property. Water and sewer rates are expected to increase 10%, electricity is expected to increase 14%, and garbage 33%. See pp. 118-121 for more information about capital projects.

Staffing for FY25-26 is 33 FTE, which is equal to the current budget.

General Fund Detail Budget - 2545 Vehicle Maintenance

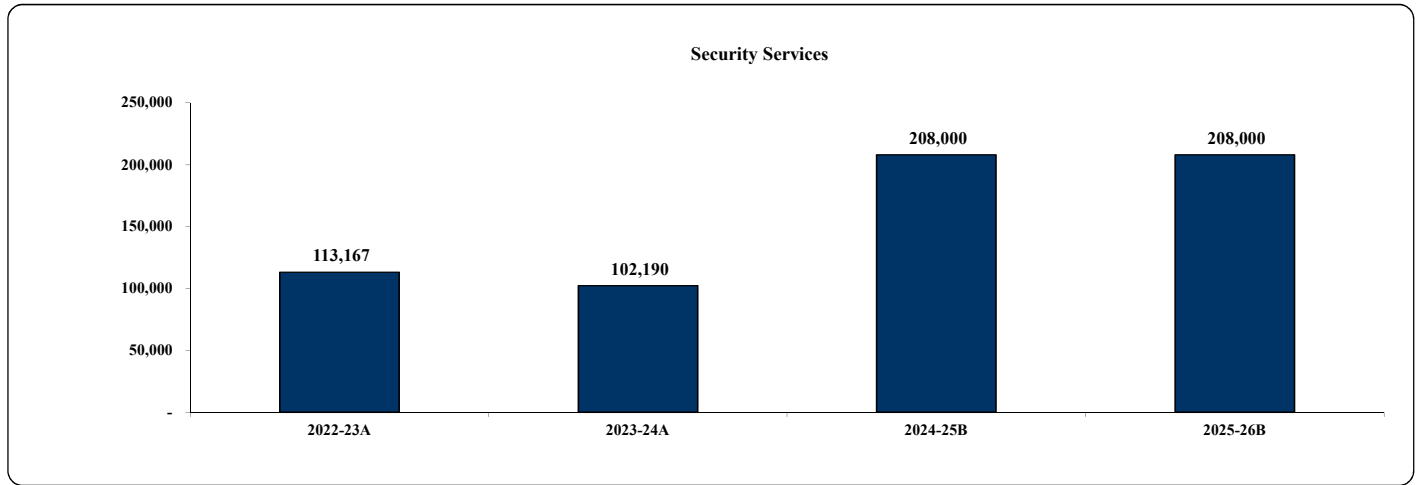
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Repair/Maintenance	125,552	91,124	100,000	100,000		
Travel - In District	107	440	-	-		
PURCHASED SERVICES	125,659	91,564	100,000	100,000		
Supplies and Materials	101,480	97,810	100,000	100,000		
SUPPLIES	101,480	98,229	100,000	100,000		
Dues/Fees/Memberships	937	-	-	-		
OTHER OBJECTS	937	-	-	-		
VEHICLE MAINTENANCE	228,076	189,792	200,000	200,000		



Function 2545 includes services, supplies, and equipment needed to maintain all District owned vehicles. The FY25-26 budgeted spending is higher than the prior year due to increases in fuel prices and associated maintenance and repair items.

General Fund Detail Budget - 2546 Security Services

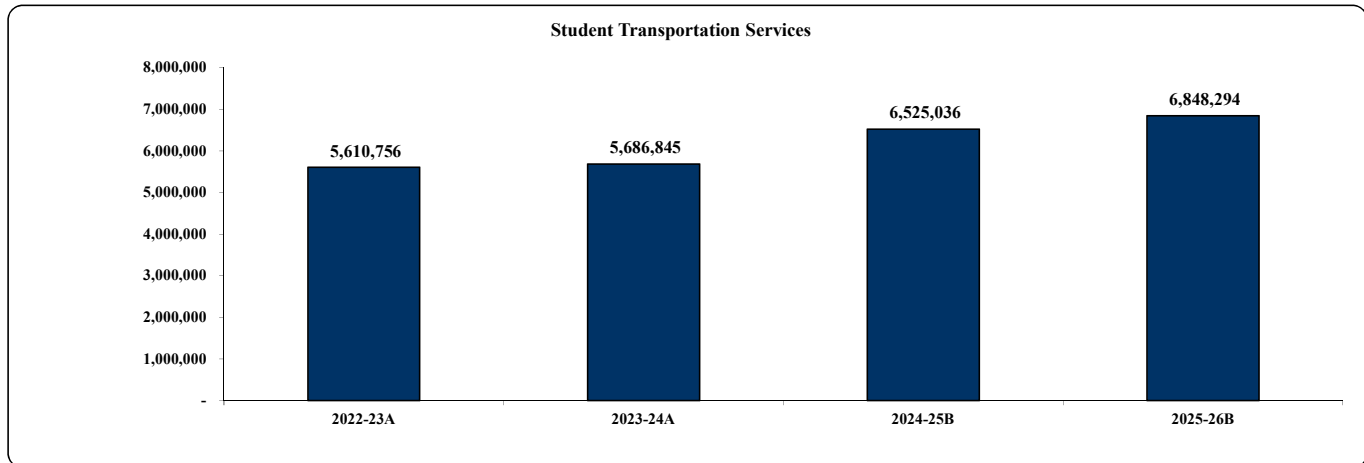
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Professional Instr. Services	-	-	-	-		
Repair/Maintenance	91,826	79,278	137,000	137,000		
Other Property Services	20,797	22,368	70,000	70,000		
Professional Services	544	544	1,000	1,000		
PURCHASED SERVICES	113,167	102,190	208,000	208,000		
SECURITY SERVICES	113,167	102,190	208,000	208,000		



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. This function covers ongoing safety and security expenses.

General Fund Detail Budget - 2550 Student Transportation Services

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified			32,991	48,338		
Insurance Opt Out				2,400		
SALARIES & WAGES	-	-	32,991	50,738		-
PERS Tiers I & II	-	-	9,485	15,709		-
Social Security	-	-	2,045	2,997		-
Medicare	-	-	478	701		-
Workers Compensation		-	-	223		-
Unemployment		-	-	483		-
Oregon Paid Leave			-	193		-
Life Insurance		-	-	14		-
FSA/H.S.A.		-	-	600		-
403B		-	-	600		-
BENEFITS	-	-	12,009	21,520		-
Pupil Transportation	5,562,975	5,652,612	6,450,000	6,750,000		
Pupil Transportation - O.T.H.T.S.	47,781	34,168	25,025	25,025		
Travel - In District	-	-	11	11		
Travel - Out of District	-	65	-	-		
PURCHASED SERVICES	5,610,756	5,686,845	6,475,036	6,775,036		-
Supplies and Materials			5,000	1,000		
SUPPLIES	-	-	5,000	1,000		-
STUDENT TRANSPORTATION SVC	5,610,756	5,686,845	6,525,036	6,848,294	-	-

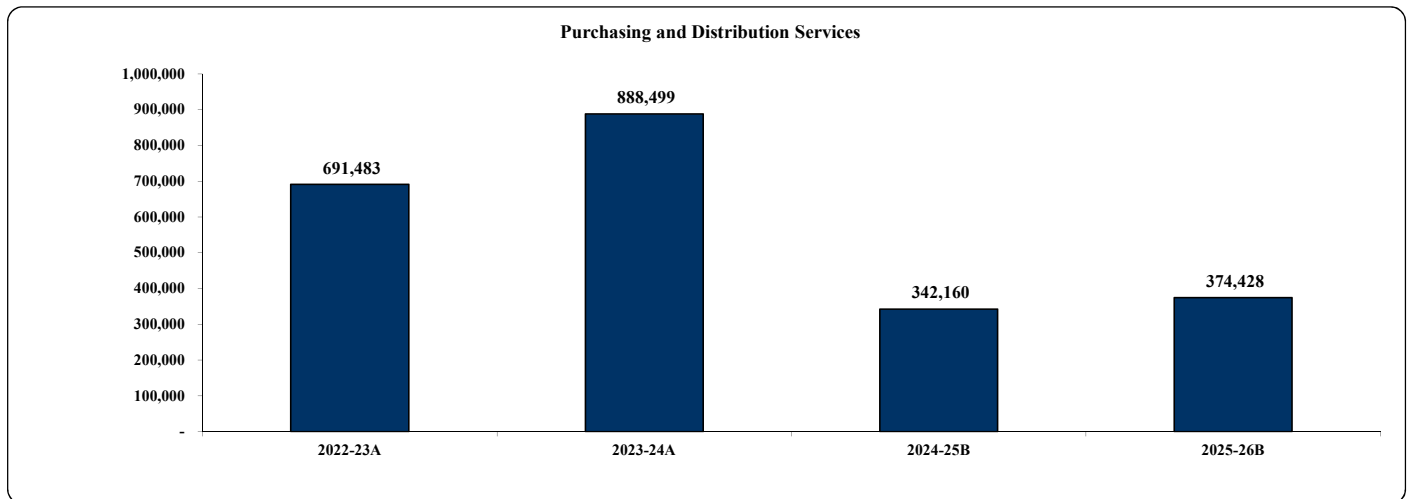


Function 2550 includes a service agreement with First Student to provide all home-to-school transportation activity, as well as non-charter athletic transportation services. This is the gross expense for the District. The state revenue allocation includes a 70% transportation grant reimbursement for home-to-school transportation activity, as well as curriculum related travel. The FY25-26 Budget of \$6.8M is up \$0.3M (5%) due to the expectation that bussing will resume close to the prior year.

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

General Fund Detail Budget - 2572 Purchasing and Distribution Service

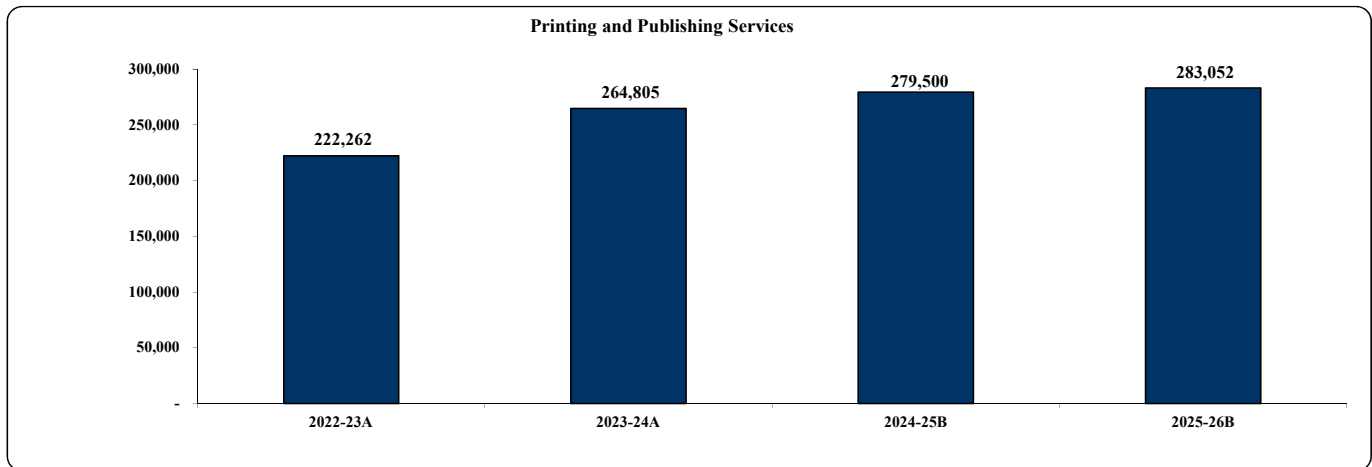
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	136,433	224,917	205,219	217,102		
Classified Managers	-	420	417	420		
Classified Overtime	2,292	3,972	3,500	3,500		
SALARIES & WAGES	138,726	229,308	209,136	221,022		
PERS	37,201	65,543	60,981	65,865		
Social Security	8,122	13,676	13,062	13,799		
Medicare	1,900	3,199	3,055	3,227		
Workers Compensation	361	774	882	1,028		
Unemployment	118	263	3,554	2,226		
Oregon Paid Leave	295	917	743	870		
Health Insurance	20,107	30,145	34,276	45,525		
Life Insurance	28	40	28	41		
TSA - ER Paid	2,200	1,800	3,930	2,600		
Long Term Disability	298	329	369	479		
FSA/HSA	-	-	-	1,800		
TSA Classified ER Paid Health Insurance Option	1,796	1,800	1,800	-		
BENEFITS	72,424	118,485	122,679	137,461		
Professional Growth	-	21	2,000	4,000		
Repair/Maintenance/Rentals	1,659	2,103	2,000	4,000		
Rental Expense	379,702	429,201	-	-		
Travel - Out of District	24	13,016	-	-		
Advertising	2,328	2,512	800	800		
Other Classified Subs	-	-	1,545	1,545		
PURCHASED SERVICES	383,713	446,853	6,345	10,345		-
Supplies and Materials	16,453	12,108	2,000	2,000		
Non-Consumables	-	349	-	-		
SUPPLIES	16,453	12,458	2,000	2,000		-
Warehouse Inventory Purchase	-	6,845	-	-		
CAPITAL OUTLAY	-	6,845	-	-		-
Principal - Leases	78,091	71,557	-	-		
Interest - Lease	1,741	2,325	-	-		
Dues/Fees/Memberships	334	334	2,000	3,600		
OTHER OBJECTS	80,166	74,216	2,000	3,600		-
PURCHASING/DISTRIBUTION SERVICES	691,483	888,499	342,160	374,428		



Function 2572 includes expenditures for services, supplies, staff, storage, delivery, and equipment necessary to purchase, receive, control, and distribute District goods. There is a reduction in this function due to the move of rental expense (copiers and toner) to function 2669 (p. 100). The FY25-26 Budget includes spending of \$0.37M. Staffing is 3 FTE, which is flat to the prior year.

General Fund Detail Budget - 2574 Printing and Publishing Services

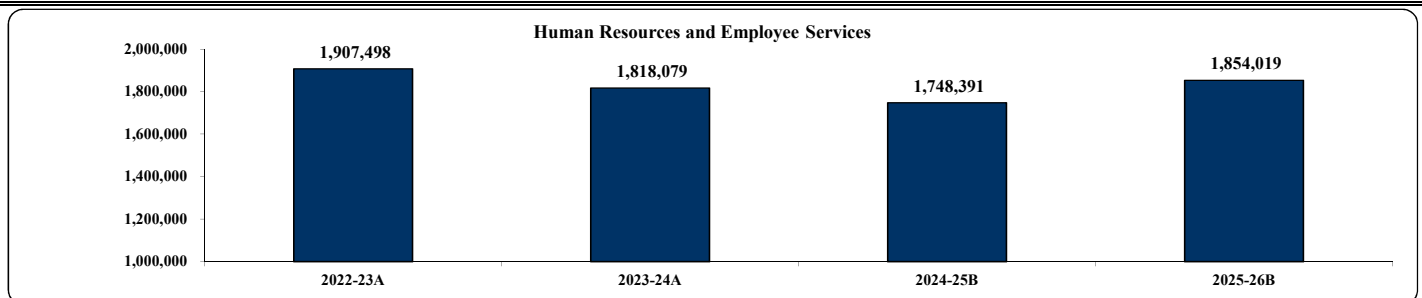
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	-	1,500	-			
Classified	80,738	89,793	94,799	100,241		
Classified Temporary	-	-	4,246	4,246		
Classified Overtime	4,456	3,925	5,832	5,832		
Insurance Opt Out	2,400	500	-	-		
SALARIES & WAGES	87,594	95,718	104,877	110,319		
PERS	22,347	25,843	29,383	30,315		
Social Security	5,387	5,685	6,502	6,840		
Medicare	1,260	1,329	1,521	1,600		
Workers Compensation	475	339	485	510		
Unemployment	75	128	2,083	1,103		
Oregon Paid Leave	185	383	379	401		
Health Insurance	19,603	40,061	34,184	33,792		
Life Insurance	26	28	28	28		
TSA - ER Paid	1,200	1,200	700	375		
Long Term Disability	219	241	209	221		
FSA/HSA/HC Opt Out	600	1,890	2,200	600		
TSA Classified ER Paid Health Insurance Option Health In	700	1,659	-	-		
BENEFITS	52,078	78,786	77,673	75,783		
Repair/Maintenance	3,560	-	10,000	10,000		
Rental Expense	421	-	15,000	15,000		
Postage	-	41	-	-		
Printing	-	-	5,000	5,000		
PURCHASED SERVICES	3,981	41	30,000	30,000		
Supplies and Materials	78,609	80,776	66,950	66,950		
Non-Consumables	-	9,484	-	-		
SUPPLIES	78,609	90,260	66,950	66,950		
PRINTING/PUBLISHING SERVICES	222,262	264,805	279,500	283,052		



Function 2574 includes supplies, equipment, and staff used to print and publish District reports and instructional materials. Expenditures for FY25-26 are expected to be \$0.28M, which is slightly higher than the FY24-25 Budget due to contractual wage increases. Staffing for FY25-26 is 2.0 FTE, which is flat to the current year.

General Fund Detail Budget - 2640 Human Resources and Employee Services

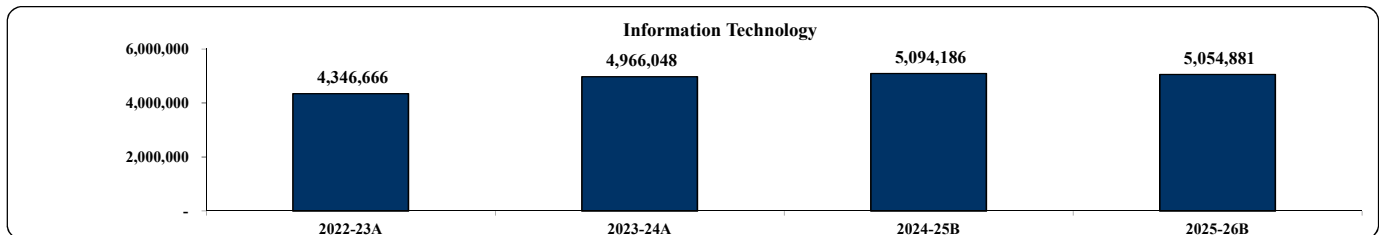
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	589,598	478,355	461,548	529,051		
Administrators Salaries	413,208	457,060	316,764	326,415		
Manager Salaries	122,460	121,511	128,249	144,672		
Temporary - Classified Salary	9,591	-	-	-		
Overtime Classified	34	21	-	-		
Insurance Opt Out	500	2,375	3,672	4,800		
SALARIES & WAGES	1,135,391	1,059,321	910,233	1,004,937		
PERS	297,232	292,289	259,165	296,333		
Social Security	68,090	64,297	56,434	62,009		
Medicare	16,033	15,037	13,198	14,502		
Workers Compensation	2,482	3,366	4,091	4,621		
Unemployment	987	1,268	11,024	10,001		
Oregon Paid Leave	2,723	4,117	3,525	3,984		
Health Insurance	153,921	136,497	173,062	118,367		
Life Insurance	359	288	124	124		
TSA - Employer Paid	7,355	15,286	11,600	12,430		
Long Term Disability	1,102	1,215	1,884	1,462		
FSA/HSA	4,370	4,293	5,400	5,200		
TSA Classified ER Paid Health Insurance Option	12,493	10,269	2,800	2,400		
BENEFITS	567,148	548,223	542,308	531,432		
Management Services	79,404	60,150	60,000	80,000		
Professional Growth	5,000	-	10,500	10,500		
Travel - In District	56	125	150	250		
Travel - Out of District	9,962	23,448	15,000	17,500		
Advertising	-	-	5,000	3,000		
Legal	14,759	9,223	18,000	25,000		
Negotiations	23,739	59,604	10,000	45,000		
Professional Services	46,010	9,510	85,000	12,000		
PURCHASED SERVICES	178,930	162,060	203,650	193,250		
Supplies and Materials	17,893	11,271	20,400	20,400		
Software	-	32,677	60,000	100,000		
SUPPLIES	17,893	43,947	80,400	120,400		
Dues/Fees/Memberships	8,136	4,529	11,800	4,000		
OTHER OBJECTS	8,136	4,529	11,800	4,000		
HUMAN RESOURCES/EMPLOYEE SERVICES	1,907,498	1,818,079	1,748,391	1,854,019		



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 outside agencies for employee and volunteer background checks, employee drug screens and consultant fees to assist with some investigations. Software includes: Perform, Records, Recruit and Hire and Frontline Education. \$25K is budgeted in Legal for the Hungerford Law Firm and Garrett Hemann Robertson for addressing employee relations issues. The FY25-26 Budget of \$1.8M is \$0.1M higher than the prior year. Staffing across all funds for FY25-26 is 9 FTE, which is flat to the prior year.

General Fund Detail Budget - 2661 Information Technology

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	-	5,521	-	-		
Classified	1,558,072	1,684,536	1,793,474	1,902,553		
Classified Managers	590,312	768,368	709,371	715,957		
Classified Temporary	1,627	-	23,871	23,871		
Classified Overtime	88,306	126,021	89,585	89,585		
Insurance Opt Out	8,100	11,939	14,687	14,400		
SALARIES & WAGES	2,246,416	2,596,385	2,630,987	2,746,367		
PERS	578,143	684,653	719,681	732,457		
Social Security	135,732	156,279	160,021	169,382		
Medicare	31,744	36,549	37,424	39,614		
Workers Compensation	3,696	8,630	12,254	12,622		
Unemployment	2,307	3,200	16,281	27,320		
Oregon Paid Leave	6,014	10,333	10,156	10,474		
Health Insurance	354,019	487,592	520,030	393,796		
Life Insurance	346	451	511	455		
TSA - ER Paid	27,615	28,087	20,800	12,660		
Long Term Disability	844	931	5,565	3,750		
FSA/HSA	13,000	18,093	18,400	15,800		
TSA Classified ER Paid Health Insurance Option	29,258	22,824	16,000	5,285		
BENEFITS	1,182,718	1,457,622	1,537,124	1,423,614		
Professional Growth	-	26,905	-	-		
Professional Instr. Services	8,000	10,417	10,000	10,000		
Travel - In District	340	229	1,000	1,500		
Travel - Out of District	36,130	40,205	22,500	22,500		
Postage	-	69	-	-		
Tuition	-	-	1,000	1,000		
Professional Services	16,693	(630)	5,000	5,000		
Other Licensed Subs	-	645	-	-		
PURCHASED SERVICES	61,163	77,841	39,500	40,000		
Supplies and Materials	13,140	17,192	18,075	7,400		
Non-Consumables	1,700	1,482	-	-		
Software	565,943	339,816	865,000	834,500		
Hardware Under \$5000	30	287	-	-		
SUPPLIES	580,813	358,778	883,075	841,900		
Principal - SBITA	259,466	466,720	-	-		
Interest - SBITA	3,491	5,679	-	-		
Dues/Fees/Memberships	12,598	3,024	3,500	3,000		
OTHER OBJECTS	275,555	475,423	3,500	3,000		
INFORMATION TECHNOLOGY	4,346,666	4,966,048	5,094,186	5,054,881		



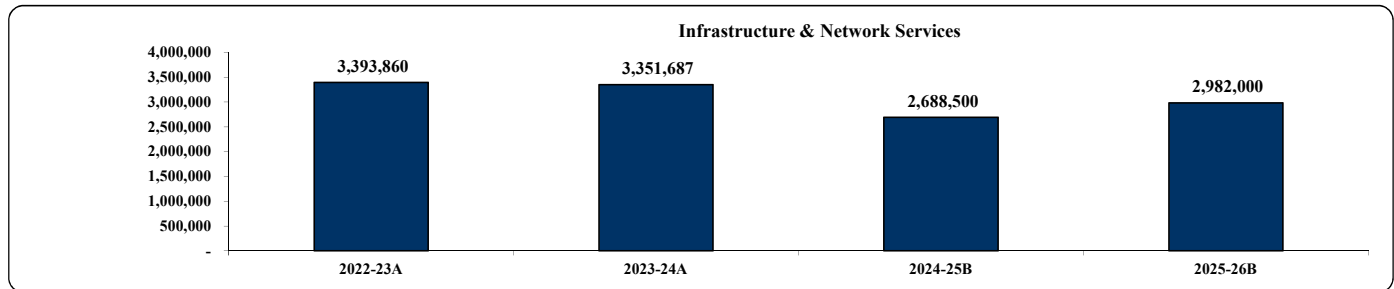
Function 2661 includes costs associated with ongoing computer applications and data services for MSD. Several software solutions for the District's financial, accounting, human resources, student information, and Oregon Department of Education reporting needs are maintained by this department. The primary driver of costs incurred for this area are annual 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.

FY25-26 spending is \$5M is roughly flat to the prior year. Staffing across all funds is 33 FTE, which is flat to the prior year.

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 pp. 100-101.

General Fund Detail Budget - 2669 IT - Infrastructure & Network Services

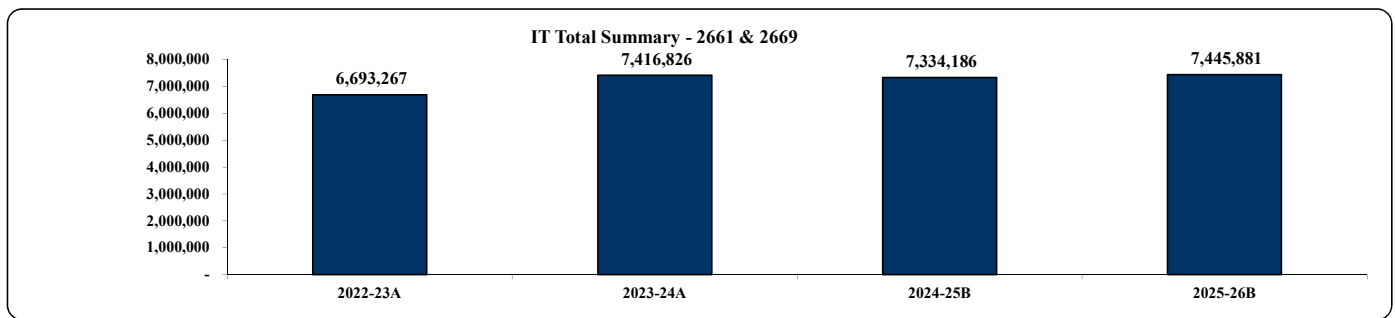
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	52,744	-	-	-		
Classified Managers	(106)	-	-	-		
Classified Overtime	20,160	-	-	-		
SALARIES & WAGES	72,799	-	-	-		
PERS	15,398	-	-	-		
Social Security	4,241	-	-	-		
Medicare	992	-	-	-		
Workers Compensation	1,890	-	-	-		
Unemployment	(332)	-	-	-		
Oregon Paid Leave	(1,038)	-	-	-		
Health Insurance	37,163	-	-	-		
Life Insurance	52	-	-	-		
Long Term Disability	2,609	2,878	-	-		
FSA/HSA	3,000	-	-	-		
TSA Classified ER Paid Health Insurance Option	(11,122)	-	-	-		
BENEFITS	52,852	2,878	-	-		
Cleaning Services	-	951	-	-		
Repair/Maintenance/Rentals	77,678	23,071	100,000	100,000		
Rental Expense	-	-	448,500	590,000		
Travel - In District	997	1,615	-	-		
Travel - Out of District	1,514	182	-	-		
Telephone	400,352	376,619	350,000	350,000		
Advertising	373	298	-	-		
Tuition	-	3,670	-	1,000		
Pro Services - Tech / Non-Instructional	192,825	213,168	185,000	210,000		
PURCHASED SERVICES	673,739	624,552	1,083,500	1,251,000		
Supplies and Materials	1,684	1,147	-	1,000		
Non-Consumables	268,052	324,595	360,000	350,000		
Software	795,817	749,023	585,000	530,000		
Hardware	744,252	1,257,823	650,000	850,000		
SUPPLIES	1,809,805	2,332,587	1,595,000	1,731,000		
Principal - SBITA	779,308	388,847	-	-		
Interest - SBITA	4,447	2,446	-	-		
Dues/Fees/Memberships	362	377	10,000	-		
Pers UAL Lump Sum Payment	549	-	-	-		
OTHER OBJECTS	784,665	391,670	10,000	-		
INFRASTRUCTURE & NETWORK SERVICES	3,393,860	3,351,687	2,688,500	2,982,000		



Function 2669 includes services, supplies, equipment, software, and staff necessary to design, install, and maintain District network, telecommunication, and security systems. In FY22-23 staffing was moved to 2661, IT. Hardware is \$200k higher in FY25-26 due to the cost of equipment continuing to rise and more technology being added to the classrooms. 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. The \$185K in Professional Services is for contracted work for new cameras and additional network wiring.

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

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	-	5,521	-	-	-	-
Classified	1,610,816	1,684,536	1,793,474	1,902,553	-	-
Classified Managers	590,206	768,368	709,371	715,957	-	-
Classified Temps/Overtime	1,627	-	23,871	23,871	-	-
Classified Overtime	108,467	126,021	89,585	89,585	-	-
Insurance Opt Out	8,100	11,939	14,687	14,400	-	-
SALARIES & WAGES	2,319,215	2,596,385	2,630,987	2,746,367	-	-
PERS	593,540	684,653	719,681	732,457	-	-
Social Security	139,972	156,279	160,021	169,382	-	-
Medicare	32,735	36,549	37,424	39,614	-	-
Workers Compensation	5,586	8,630	12,254	12,622	-	-
Unemployment	1,975	3,200	16,281	27,320	-	-
Oregon Paid Leave	4,976	10,333	10,156	10,474	-	-
Health Insurance	391,182	487,592	520,030	393,796	-	-
Life Insurance	398	451	511	455	-	-
TSA - ER Paid	27,615	28,087	20,800	12,660	-	-
Long Term Disability	3,454	3,809	5,565	3,750	-	-
FSA/HSA	16,000	18,093	18,400	15,800	-	-
TSA Classified ER Paid Health Insurance Option	18,136	22,824	16,000	5,285	-	-
BENEFITS	1,235,570	1,460,500	1,537,124	1,423,614	-	-
Professional Instr. Services	8,000	10,417	10,000	10,000	-	-
Repair/Maintenance/Rentals	77,678	23,071	100,000	100,000	-	-
Travel - In District	1,338	1,844	1,000	1,500	-	-
Travel - Out of District	37,643	40,387	22,500	22,500	-	-
Telephone	400,352	376,619	350,000	350,000	-	-
Advertising	373	298	-	-	-	-
Tuition	-	-	1,000	1,000	-	-
Pro Services - Tech / Non-instructional	209,518	212,538	190,000	215,000	-	-
PURCHASED SERVICES	734,903	665,175	674,500	700,000	-	-
Supplies and Materials	14,825	18,339	18,075	8,400	-	-
Non-Consumables	269,752	326,077	360,000	350,000	-	-
Software	1,361,760	1,088,839	1,450,000	1,364,500	-	-
Hardware	744,281	1,258,110	650,000	850,000	-	-
SUPPLIES	2,390,618	2,691,365	2,478,075	2,572,900	-	-
Dues/Fees/Memberships	12,961	3,401	13,500	3,000	-	-
OTHER OBJECTS	12,961	3,401	13,500	3,000	-	-
IT TOTAL SUMMARY	6,693,267	7,416,826	7,334,186	7,445,881	-	-



This page summarizes the spending in both 2661 and 2669 functions. Spending is higher due to higher hardware expenses. There are multiple year leases and Subscription Based Information Technology Agreements (SBITA) agreements being fully expensed beginning in 2023-24.

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

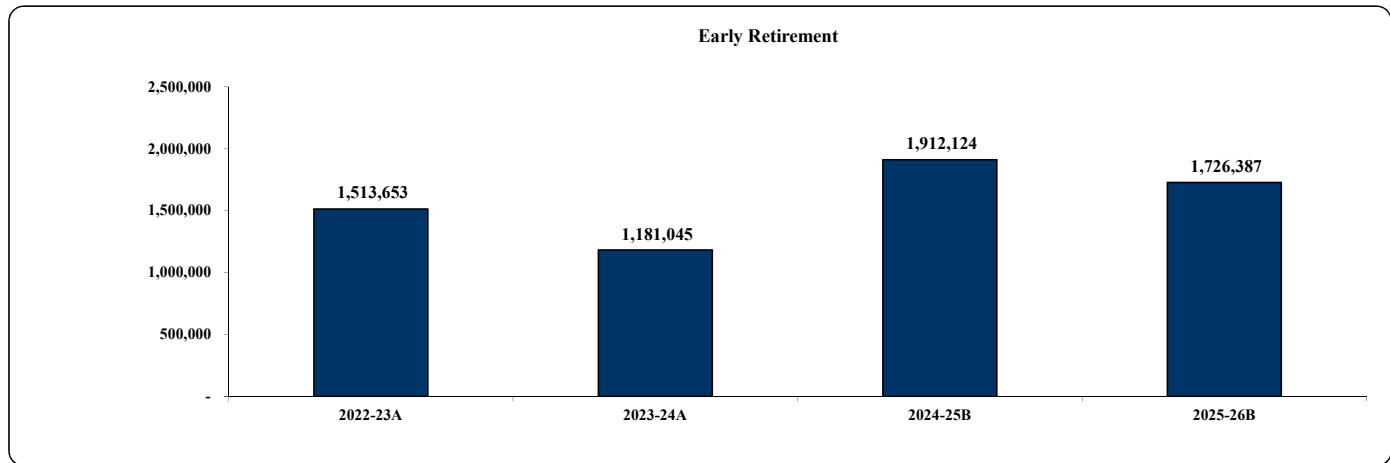
IT - Applications and Data Services

IT - Infrastructure and Network Services

IT - Helpdesk

General Fund Detail Budget - 2700 Early Retirement

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Early Retirement Stipends	736,500	539,000	1,077,234	913,400		
SALARIES & WAGES	736,500	539,000	1,077,234	913,400		
Social Security	44,766	32,079	71,920	56,631		
Medicare	10,469	7,664	16,820	13,244		
Workers Compensation	-	-	5,359	4,220		
Unemployment	396	1,199	1,899	-		
Post Retirement Healthcare	719,938	599,050	738,892	738,892		
BENEFITS	777,153	642,045	834,890	812,987		
EARLY RETIREMENT	1,513,653	1,181,045	1,912,124	1,726,387		



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 FY25-26 are projected to be \$1.7M. Approximately \$0.99M, including fringe benefits, is budgeted for the one-time early retirement stipend program and \$0.74M 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

	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
COMMUNITY	Actual	Actual	Amended	Proposed	Approved	Adopted
School Lunch Match	-	-				
COMMUNITY SERVICES	-	-	-	-		
	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
FACILITIES	Actual	Actual	Amended	Proposed	Approved	Adopted
Acquisition & Construction	8,635,765	3,082,440	1,500,000	1,500,000		
Replacement Equipment	-	-	-			
Improvement	-	-				
FACILITIES	8,635,765	3,082,440	1,500,000	1,500,000		-
	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
DEBT & TRANSFERS	Actual	Actual	Amended	Proposed	Approved	Adopted
Long Term Debt						
Transfer of Funds	7,050,000	10,360,000	11,498,650	11,035,000		
DEBT & TRANSFERS	7,050,000	10,360,000	11,498,650	11,035,000		-

In FY22-23 the district purchased a building for the new Innovation Academy school of choice with some improvements made to that location in 2023-24,

Total General Fund Transfers Out to Other Funds is down \$0.46M due to the reduction of the amount transferred to the project reserves fund (p. 117). The General Fund is budgeting to transfer a total of \$11.035M, which will be distributed as follows: \$7.68M to the Project Reserve Fund to fund Maintenance and Repairs, Technology Hardware, and Curriculum (p. 117), \$0.62M to Special Revenue Secondary Athletics (p. 114), \$0.29M to partially fund the Physical Education Expansion (PEEK) (p. 113), \$0.025M for State and Local Programs (p. 111), \$1.25M for Chromebook Reserves fund (p. 124), and \$1.17M to Debt Service (p. 131). The detail of these transfers can be found in the green Special Revenue section starting on p. 107.

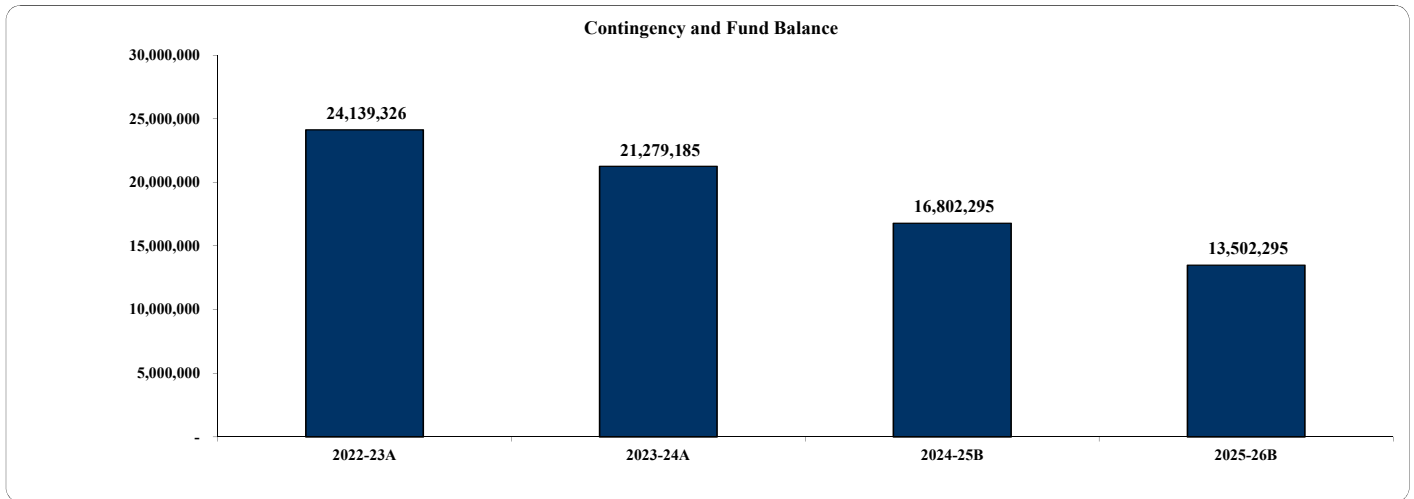
Notes Page



General Fund Expenditures - Contingency and Fund Balance Functions

	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Contingency	24,139,326	21,279,185	16,802,295	13,502,295		-
CONTINGENCY	24,139,326	21,279,185	16,802,295	13,502,295		-

	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
FUND BALANCE					
Unappropriated Balance					
FUND BALANCE					-



Contingency is dropping -\$3.3M or -19.6% due to deficit spending in prior years, deficit spending in FY25-26.

Special Revenue and Other Funds



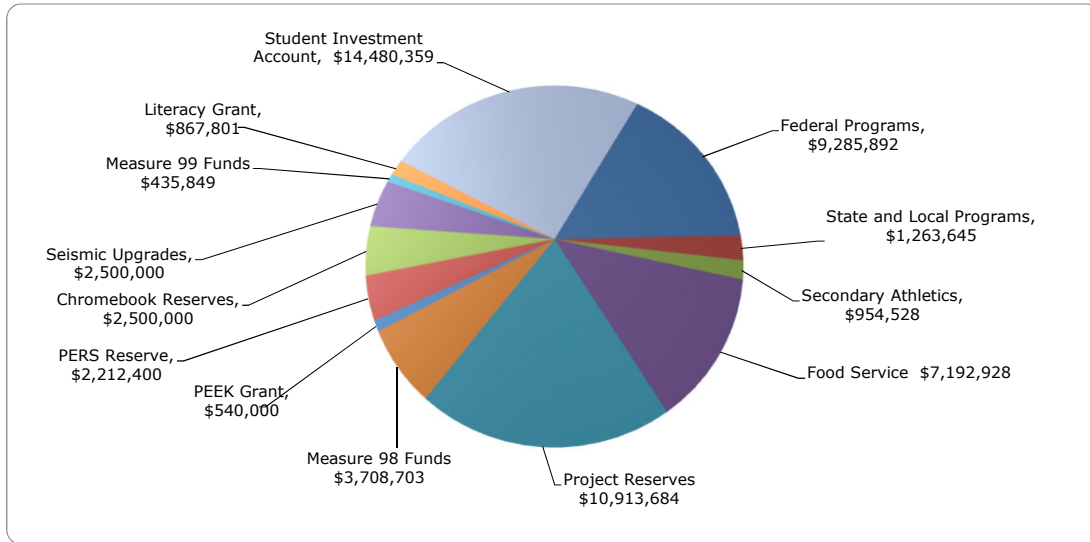
Special Revenue Funds

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 (PEEK)

Chromebook Reserve
Measures 98 & 99
Student Investment Account (SIA)
ESSER Grants

Literacy Grant



Requirements by Appropriation Level	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
Instruction*	24,191,836	24,983,965	27,143,602	26,339,023		
Support Services*	10,354,344	13,084,230	9,430,211	7,836,393		
Community Services*	5,761,598	6,671,954	6,573,804	7,546,176		
Facilities Acquisition*	18,545,562	16,295,651	13,914,592	8,193,513		
Transfers*	347,817	550,000	550,000	550,000		
Contingency*	12,782,046	9,080,919	5,761,344	5,954,148		
Fund Balance/Unappropriated Fund Balance	337,515	357,515	454,671	436,537		
Total Expenditures/Appropriations	72,320,719	71,024,234	63,828,224	56,855,790		-

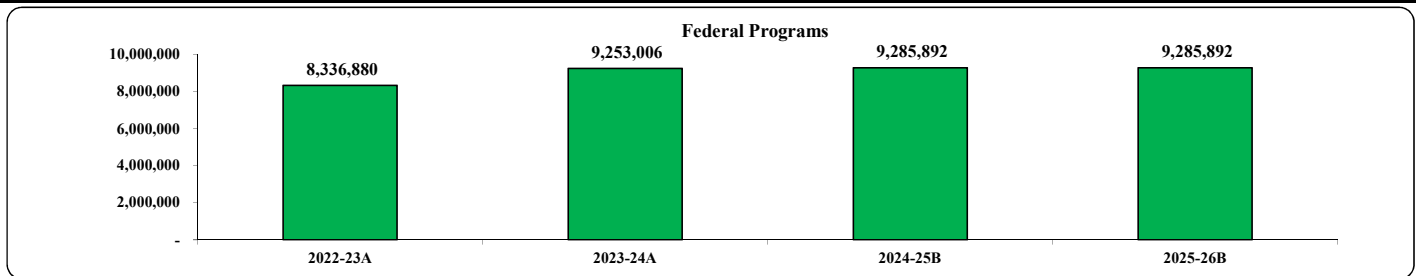
*Appropriation Level

Requirements by Program	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
Federal Programs	8,336,880	9,253,006	9,285,892	9,285,892		
Other Federal, State and Local Programs	5,293,011	1,578,415	2,047,933	1,263,645		
PERS Reserve	3,312,400	3,312,400	2,762,400	2,212,400		
Physical Education Expansion (PEEK)	543,875	540,000	540,000	540,000		
Secondary Athletics	1,004,832	1,001,498	939,028	954,528		
Food Service Operations	8,382,917	8,031,436	7,440,022	7,192,928		
Seismic Upgrades	1,679,875	3,004,431	4,640,508	2,500,000		
Project Reserves	8,447,608	8,566,069	10,617,439	10,913,684		
NMHS Gym Rebuild						
Chromebook Reserve	3,764,388	5,045,157	1,250,000	2,500,000		
Measure 98 - High School Success	3,224,077	3,714,798	3,475,458	3,708,703		
Measure 99 Outdoor School	424,314	451,639	443,007	435,849		
Literacy Grant		1,000,224	942,760	867,801		
Student Investment Account (SIA)	12,262,202	13,693,802	14,608,369	14,480,359		
ESSER Grants	15,644,341	11,831,359	4,835,409	-		
Total Requirements by Fund	72,320,719	71,024,234	63,828,224	56,855,790		-

Special Revenue Resources/Appropriations are projected at \$56.8M for FY25-26, a decrease of -\$6.9M (-10.9%) from the FY24-25 Budget, mainly due to the reduction of the ESSER Grant, Project Reserves, and Chromebook Reserves. See the following pages for more details on each program or grant.

Special Revenue Funds - Federal Programs

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES By Grant Including Carryover						
Title I (A,C,D)	4,066,727	5,096,791	4,212,358	4,212,358		
IDEA	1,920,444	2,341,075	2,169,030	2,169,030		
ESSA	78,483	11,659	100,000	100,000		
Title IIA - Improving Teacher Quality	382,536	632,405	551,034	551,034		
PERKINS	196,549	140,888	165,000	165,000		
Other Federal Grants/Carryover	512,341	264,623	528,470	528,470		
Fruit and Vegetable Grants	77,858	61,485	185,000	185,000		
American Rescue Plan (ARP)	580,883	176,426	863,000	863,000		
Title III - English Language Acquisition	142,028	157,530	132,000	132,000		
Title IV -	294,098	305,488	320,000	320,000		
McKinney Vento Homeless Education	84,933	64,636	60,000	60,000		
TOTAL RESOURCES	8,336,880	9,253,006	9,285,892	9,285,892		-
REQUIREMENTS						
Instruction	6,623,051	7,311,252	7,376,973	7,376,973		
Support Services	1,550,911	1,840,464	1,727,456	1,727,456		
Community Services	92,833	88,780	103,401	103,401		
Facilities Acquisition	70,085	12,511	78,063	78,063		
Transfers						
TOTAL REQUIREMENTS	8,336,880	9,253,006	9,285,892	9,285,892		-



Federal Program grant revenues are projected at \$9.28M in the FY25-26 Budget, which is equal to the FY24-25 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 December Special Education Child Count for 2020-21 was 2,117, 2147 for 2021-22, 2,124 for 2022-23, 2211 for 2023-24, and 2,317 for 2024-25.

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 FY23-24	Students Served in FY24-25
Educational Resource Centers (provided at all schools)	1,573	1,627
Speech-Language Therapy	1,486	1,506
Assessment & Evaluation Teams	1,023	1506

Self-contained Classes - MAPS and FOCUS and Transition (18-21) programs at fifteen (13) schools	384	359
Transitions School (for 187-21 year old students)		27
Occupational Therapy	185	203
Program for Deaf and Hard of Hearing	6	6
Steps Classes (operated by SOESD) at two (2) schools	15	18

Students may be counted in more than one category.

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. This includes a portion of FTE of Federal Programs & School Improvement Executive Director, Assistant Director of Community Engagement, Systems Analyst II, and Administrative Assistant. Additionally, Title I-A funds school administrators to support the MTSS process at Title I-A schools that do not meet the minimum enrollment requirements for an assistant principal.

Extended Time for Learning. Extra hours for contracted services to provide licensed teachers and classified staff to provide after-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 1.0FTE 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 Title I-A schools receives a portion of the in parent involvement funds based on a per-pupil amount.

Professional Development. 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 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. Each qualifying Title I-A Elementary school is provided classified instructional support staff to offer early intervention for reading and/or math Kindergarten through 2nd grade.

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 FTE licensed teacher to provide instruction in reading, math and English Language services (if needed) and classified support.

Additional funds, if available, 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 the Medford School District Instructional Model. To this end, teacher quality is the focus of Title II-A funds. Curriculum supports K-12 are illustrated by providing mentoring support, Teaching and Learning Facilitators at the middle school level and on-site professional development.

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

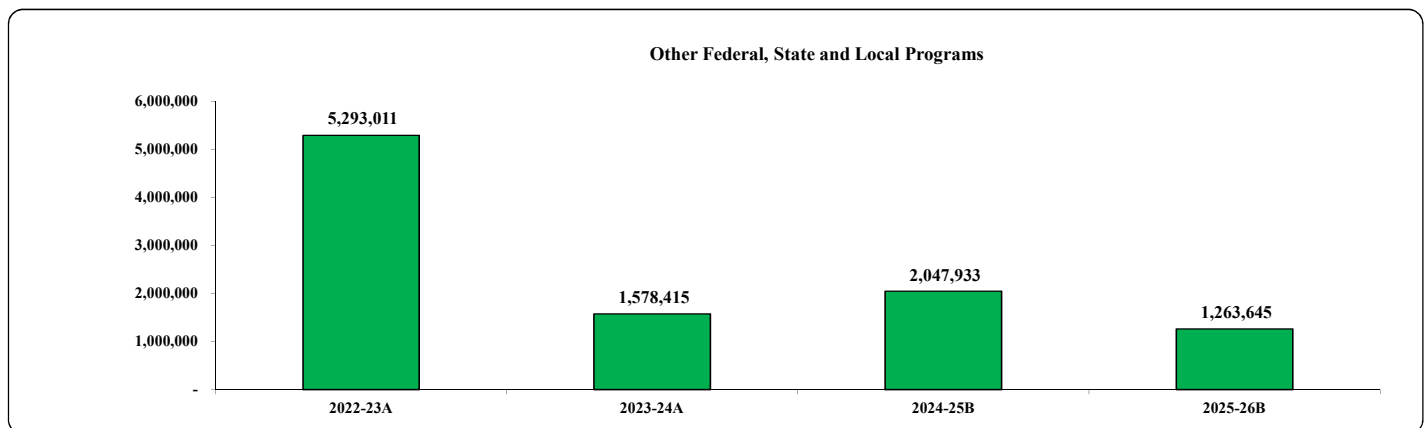
Technology integration and curricular support is provided by a teacher on special assignment.

Systems Analyst II 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

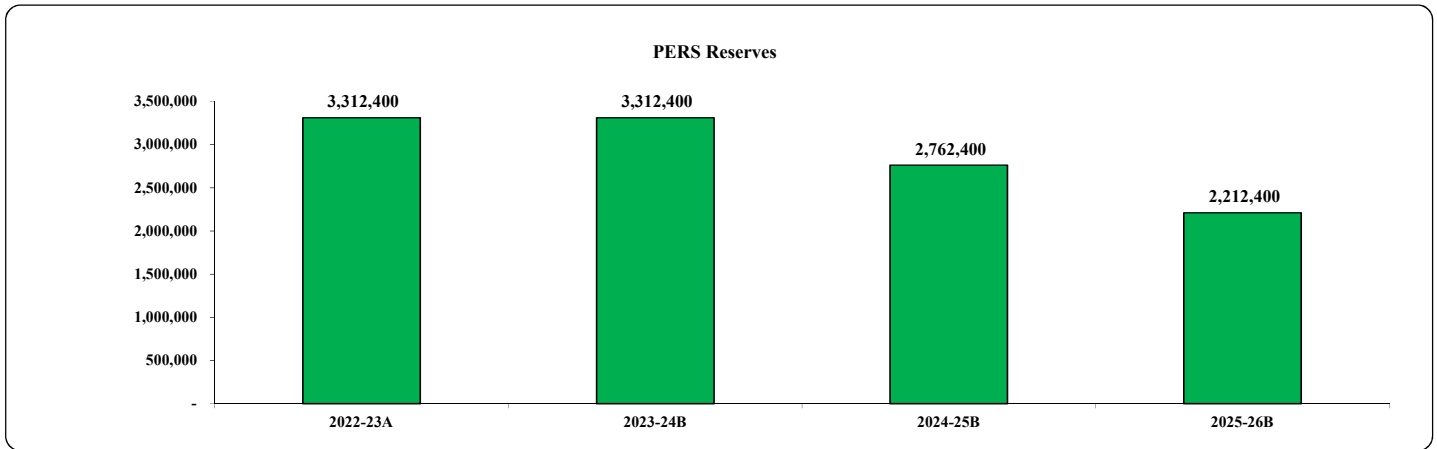
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
Local Sources	421,939	326,226	175,000	175,000		
Intermediate Sources	-	3,000	11,330	11,330		
State Sources	3,050,551	136,626	864,130	300,000		
Federal Sources	-	-	13,000	13,000		
Transfers In	537,817	25,000	25,000	25,000		
Beginning Fund Balance	1,282,703	1,087,563	959,474	739,316		
TOTAL RESOURCES	5,293,011	1,578,415	2,047,933	1,263,645		
REQUIREMENTS						
Instruction	2,417,498	354,492	800,000	350,000		
Support Services	1,654,152	60,221	425,000	425,000		
Community Services	126,304	105,077	33,618	33,618		
Facilities Acquisition	7,493	99,151	50,000	50,000		
Transfers Out						
Contingency	1,012,563	884,474	664,316	330,028		
Unappropriated Fund Balance	75,000	75,000	75,000	75,000		
TOTAL REQUIREMENTS	5,293,011	1,578,415	2,047,933	1,263,645		



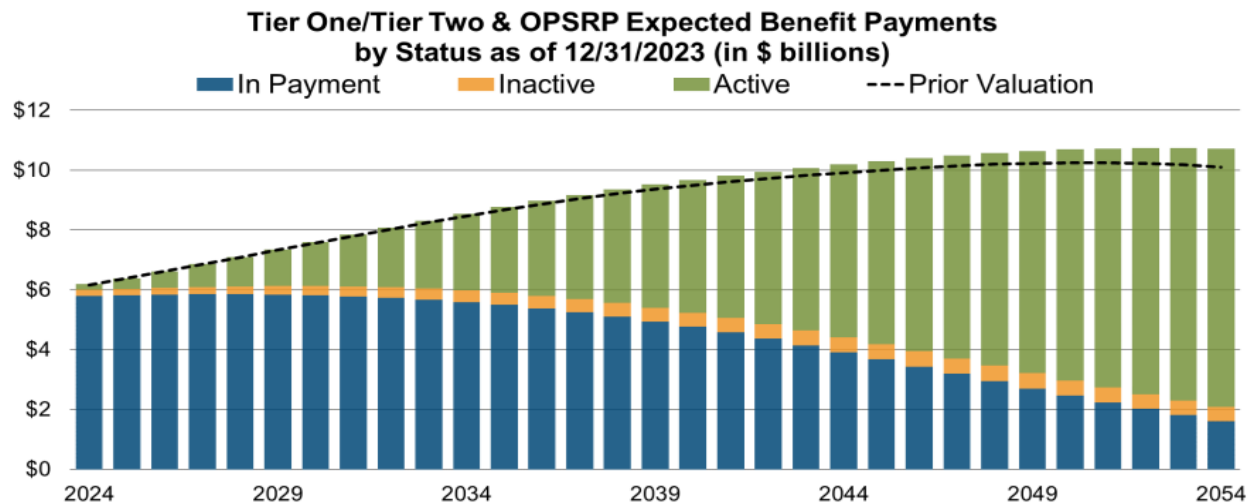
The FY25-26 Budget for Other Federal, State, and Local Programs includes the Food Service Capital Reserve and several smaller, mostly local grants. This includes, but is not limited to: Oregon Community Foundation, Medford Schools Foundation, Aspire, Project Dove, Anna May, Fred Meyer, and West Foundation. In FY 22-23, spending was higher due to the State of Oregon providing a large summer school grant.

Special Revenue Funds - PERS Reserves

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
Transfers In to PERS	-	-	-	-	-	-
Beginning Fund Balance	3,312,400	3,312,400	2,762,400	2,212,400		
TOTAL RESOURCES	3,312,400	3,312,400	2,762,400	2,212,400		
REQUIREMENTS						
Transfer to GF	-	550,000	550,000	550,000		
Contingency	3,312,400	2,762,400	2,212,400	1,662,400		
Unappropriated Fund Balance						
TOTAL REQUIREMENTS	3,312,400	3,312,400	2,762,400	2,212,400		

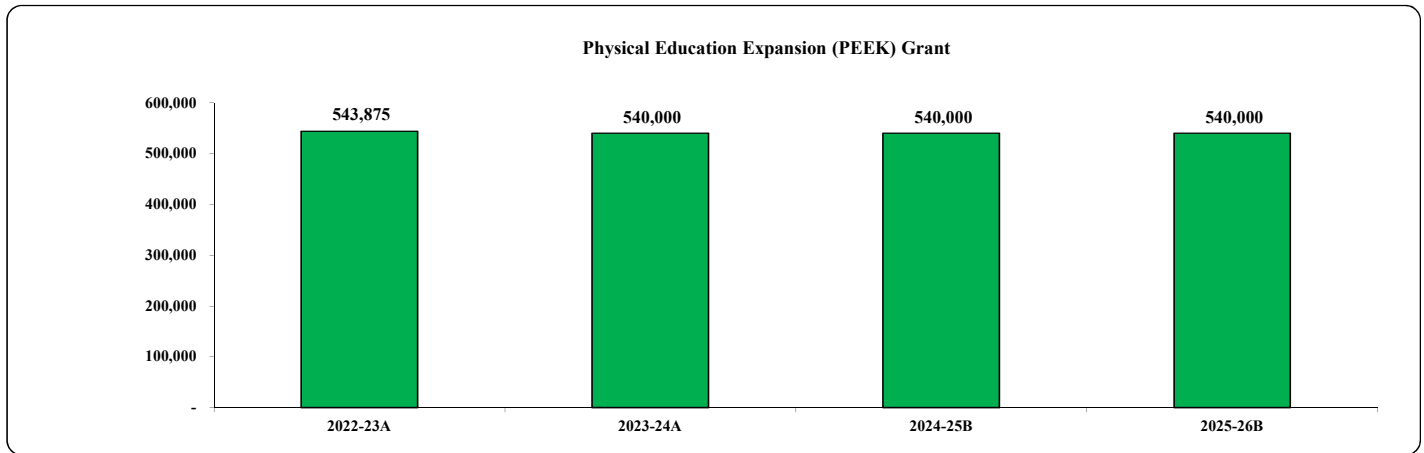


This fund represents the PERS reserve that was originally setup to partially offset large rate increases in the PERS rate over the 2017-19 biennium and beyond. In FY25-26 there will be a transfer of \$0.55M to the General Fund. The graph below shows future expected Oregon PERS benefit payouts over time.



Special Revenue Funds - Physical Education Expansion (PEEK) Grant

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
State Sources	543,875	250,000	250,000	250,000		
Transfer from GF	-	290,000	290,000	290,000		
Beginning Fund Balance						
TOTAL RESOURCES	543,875	540,000	540,000	540,000		
REQUIREMENTS						
Instruction	543,875	540,000	540,000	540,000		
Contingency						
TOTAL REQUIREMENTS	543,875	540,000	540,000	540,000		-



This page shows the Physical Education Expansion (PEEK) Grant. The District expects to be awarded the PEEK Grant again for the FY25-26 school year, in the amount of \$250K. We will be notified regarding the FY25-26 school year in the summer of 2025.

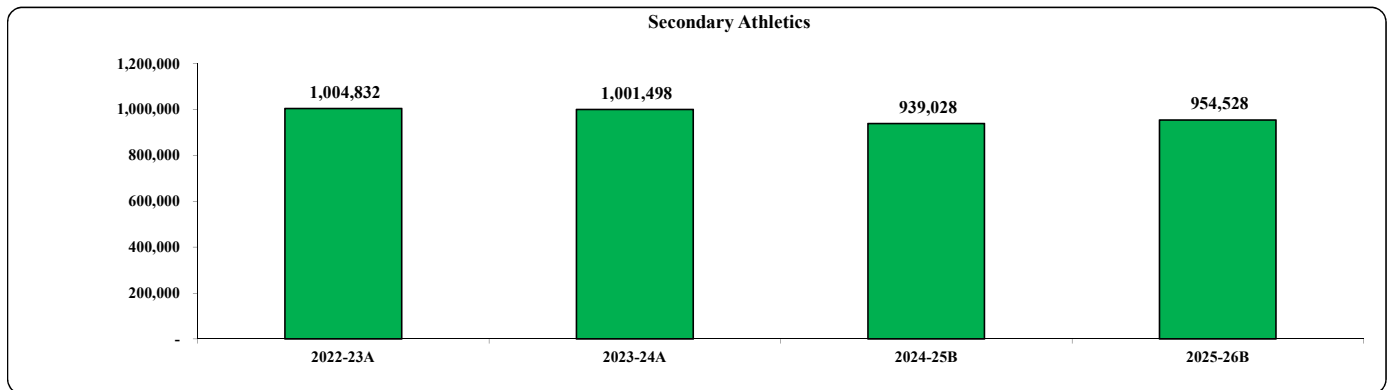
Background

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 amounts 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	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
Admissions	109,737	145,404	127,500	147,000		
Participation Fees	136,390	153,769	125,000	155,000		
Other Local Sources	9,762	35,587	35,000	26,000		
State Sources - OSAA	33,315	34,214	25,000	-		
Transfer from GF	500,000	620,000	620,000	620,000		
Beginning Fund Balance	215,627	12,523	6,528	6,528		
TOTAL RESOURCES	1,004,832	1,001,498	939,028	954,528		
REQUIREMENTS						
Instruction - Middle School Co-Curricular:						
Salaries and Wages	-	-	600	600		
Employee Benefits	-	-	150	150		
Purchased Services	34,766	64,199	68,850	68,850		
Supplies and Materials	24,974	29,910	35,500	35,500		
Capital Outlay	-	1,218	6,000	6,000		
Other Objects	5,005	2,847	3,000	3,000		
Total Middle School	64,745	98,174	114,100	114,100		
Instruction - High School Co-Curricular						
Salaries and Wages	-	-	60,000	60,000		
Employee Benefits	-	-	15,000	15,000		
Purchased Services	606,440	662,204	586,750	586,750		
Supplies and Materials	160,921	128,530	84,650	84,650		
Capital Outlay	47,110	41,700	20,000	20,000		
Other Objects	113,093	64,363	52,000	52,000		
Total High School	927,564	896,796	818,400	818,400		
Contingency	12,523	6,528	6,528	22,028		
Fund Balance						
TOTAL REQUIREMENTS	1,004,832	1,001,498	939,028	954,528		-



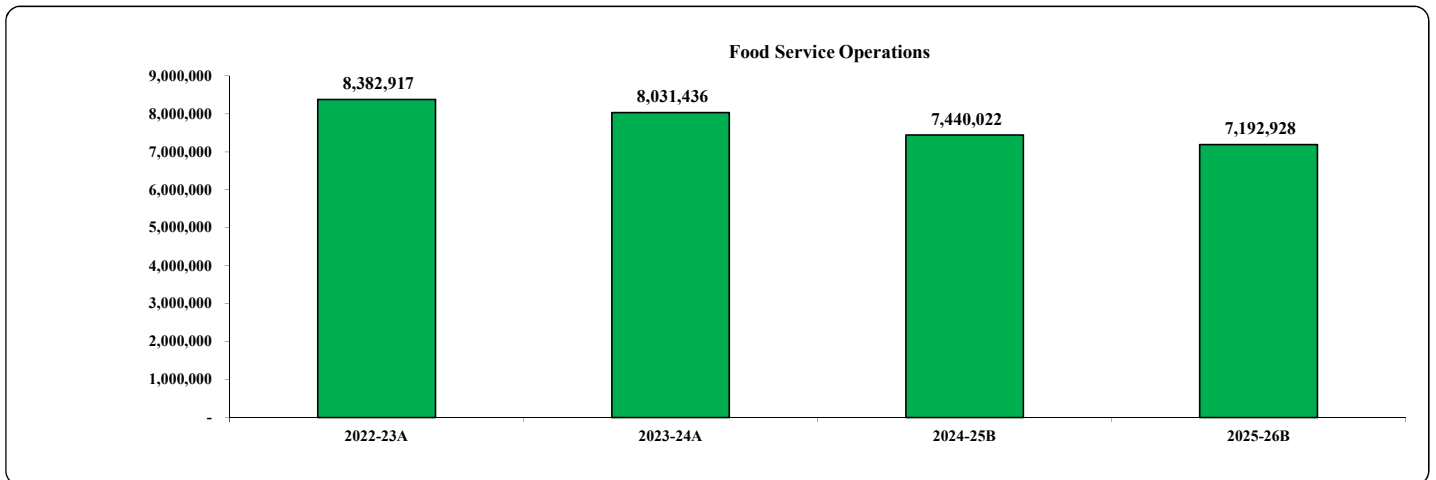
Secondary Athletics includes revenues and expenses other than the coaching stipends that are paid for by the General Fund (GF) in function 1122 (p.39) and 1132 (p.43). In FY25-26, the GF will transfer \$620K to help support this fund. Other revenues are received from admission fees to games and participation fees from athletes.

Other revenue sources include athletic participation fees, and except for football participation fees, these have remained unchanged for several years. Admissions fees and athletic participation fees are currently some of the lowest in the Southwest Conference. In addition, athletics related costs post COVID, continue to increase.

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

Special Revenue Funds - Food Service Operations

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
Daily Sales - School Lunch Program	90,246	-	-	-		
Other Local Sources		186,035	50,000	50,000		
Federal Sources - School Lunch	4,520,459	5,054,003	5,230,893	5,413,974		
Other Sources	1,436,651	952,561	952,561	952,561		
Transfer						
Beginning Fund Balance	2,335,562	1,838,838	1,206,568	776,394		
TOTAL RESOURCES	8,382,917	8,031,436	7,440,022	7,192,928		
REQUIREMENTS						
Community Services:						
Salaries/Wages/Benefits						
Purchased Services	4,708,800	5,504,119	5,669,243	5,867,666		
Supplies and Materials	90,366	254,385	254,385	263,289		
Other (Primarily Indirect Overhead to General Fund)	286,344	200,000	240,000	240,000		
Capital Outlay	1,458,569	866,364	500,000	500,000		
Total Community Services	6,544,079	6,824,868	6,663,628	6,870,955		
Transfers	-	-	-	-		
Contingency	1,838,838.26	1,206,568	776,394	321,973		
Fund Balance	-	-	-	-		
TOTAL REQUIREMENTS	8,382,917	8,031,436	7,440,022	7,192,928		-



Total requirements are down -\$0.24M or -3.3% from the prior year. The drop in requirements is due to spending down resources to fund capital outdoor eating spaces and capital equipment repairs and upgrades over the last few years.

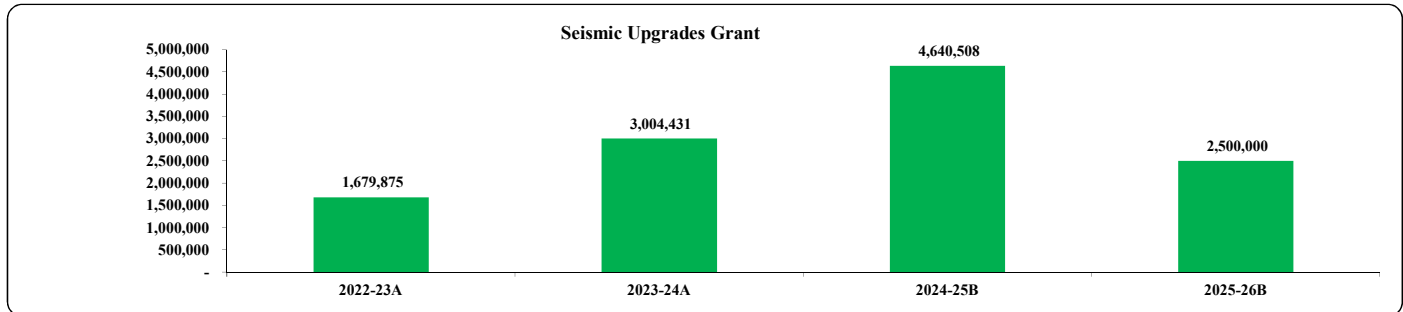
MSD food services are provided for students by Sodexo, Inc. The majority of the anticipated requirements or expenditures are reflected in Purchased Services, which is primarily comprised of Sodexo's fee to the district, which includes all food, supplies, and labor that go into providing individual meals. 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 1,700,100 meals and equivalent meals per year to students across all 21 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	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
State Sources	1,205,992	598,834	4,500,000	2,500,000		
Transfer from General Fund	97,014	2,650,000	-	-		
Beginning Fund Balance	376,869	(244,403)	140,508	-		
TOTAL RESOURCES	1,679,875	3,004,431	4,640,508	2,500,000		
REQUIREMENTS						
Transfer from General Fund	-	-	-	-		
Capital Outlay	1,924,278	2,863,923	4,640,508	2,500,000		
Contingency	(244,403)	140,508				
TOTAL REQUIREMENTS	1,679,875	3,004,431	4,640,508	2,500,000		-



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

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

Two important terms to understanding seismic rehabilitation:

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

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

The Jacksonville Elementary Phase I seismic upgrade began in June 2023, and was completed in August of 2023. The entire campus was updated to immediate occupancy standards when Phase II was substantially completed in September of 2024. This project was accomplished through \$2,499,070 in SRGP funding and \$600,000 in match funds from the District.

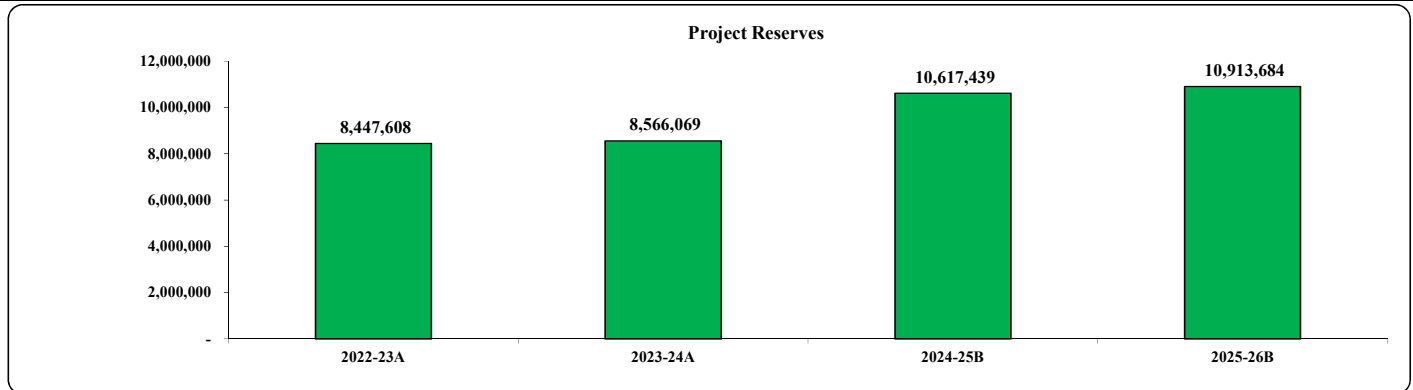
In FY23-24 and extending into the summer of 2024, we will perform a seismic upgrade to the North Medford High Gymnasium. The total project cost is \$3.25M, with \$1.55 million being contributed by MSD and \$2,499,070 from a state seismic grant.

In the Fall of 2024 the MSD was awarded SRGP funding for a seismic retrofit of Griffin Creek Elementary. These funds will fully cover the cost of bringing classrooms 1-8, the Kindergarten wing, and the cafeteria areas up to immediate occupancy standards, with no need for additional district funds. This project is scheduled to begin in June of 2025 and be substantially completed at the end of August.

MSD will continue to work toward accomplishing all life safety and immediate occupancy seismic goals in the years to come. In FY25-26, we will pursue SRGP funding for seismic upgrades at Kennedy elementary school and Hedrick Middle School.

Special Revenue Funds - Project Reserves

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
Transfer from General Fund	3,822,986	4,335,000	6,990,000	7,660,000		
Transfer from General Fund: Turf Replacement	20,000	20,000	20,000	20,000		
Other (including PPC, ETO)	412,693	417,147	400,000	400,000		
Construction Excise Tax (CET)	836,392	1,200,488	830,000	830,000		
Beginning Fund Balance	3,355,536	2,593,435	2,377,439	2,003,684		
TOTAL RESOURCES	8,447,608	8,566,071	10,617,439	10,913,684		
REQUIREMENTS						
Instruction:						
Curriculum Spending						
Textbooks	1,005,122	796,629	1,650,000	3,000,000		
Elementary School						
Middle School						
High School						
Curriculum Reserves		-				
Total Instruction	1,005,122	796,629	1,650,000	3,000,000		
Network and Telecommunication Services (NTS)						
Purchased Services						
Supplies, Dues and Fees						
Software Spending						
IT Hardware Spending	1,921,747	1,249,014	1,233,755	928,000		
Total NTS Support Services	1,921,747	1,249,014	1,233,755	928,000		
Facilities Acquisition and Construction:						
Support Service Spending						
Capital Spending	2,927,303	4,142,988	5,730,000	5,565,450		
Total Facilities Acquisition and Construction	2,927,303	4,142,988	5,730,000	5,565,450		
Total Spending	5,854,172	6,188,630	8,613,755	9,493,451		
Stadium Turf Replacement Reserves	262,515	282,515	302,515	302,515		
Curriculum Reserves						
Contingency	2,330,920	2,094,924	1,701,169	1,117,719		
TOTAL REQUIREMENTS	8,447,608	8,566,069	10,617,439	10,913,684		



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 \$7.68M transfer from the General Fund in FY25-26 for these purposes. The fund includes a \$20K transfer from the General Fund, which is reserved for improvements at Spiegelberg Stadium. The fund is forecasted to receive Construction Excise Tax (CET) receipts estimated at \$0.83M and Public Purpose Charge (PPC) receipts estimated at \$0.4M. PPC credits are earned for energy savings projects implemented and approved by the Oregon Department of Energy. Most of the PPC credits were earned during the 2006-2012 bond construction and are coming to an end in the next few years.

This section describes the three areas that are funded under Project Reserves: Curriculum (\$3M), Network and Telecommunication Services (\$0.928M), and Facilities (\$5.5M), which are described in detail in the following pages.

Special Revenue Funds - Project Reserves

Capital and Repair and Maintenance Projects Planned for FY25-26

Facilities Projects

<u>Furniture Replacement</u>	<u>Location</u>	<u>Dollars</u>	<u>Project Code</u>	<u>Project Manager</u>
Furniture Replacement Cycle (Administration)	Misc.	5,000	26PRRFFN00	Facilities
Furniture Replacement Cycle (Elementary)	Misc.	45,000	26PRRFFNXX	Facilities
Furniture Replacement Cycle (Secondary)	Misc.	50,000	26PRRFFNXX	Facilities

<u>Site Improvements</u>				
South Track and Field Replacement	South	3,300,000	26PRRFTK04	Facilities
Carryover		591,000		
Kennedy Roof	Kennedy	243,000	26PRRFRF38	Facilities
Hedrick Elevator	Hedrick	172,500	26PRRFEV06	Facilities
Exterior Paint	North/Lone Pine	150,000	26PRRFPTXX	Facilities
District Asphalt	Kennedy/Lone Pine	124,000	26PRRFRXCXX	Facilities
Howard Track	Howard	108,000	26PRRFTK20	Facilities
Elevator Door Replacements		102,000	26PRRFEVXX	Facilities
District Concrete	Oakdale/North	100,000	26PRRFRVXX	Facilities
Boilers	Wash/Jefferson	97,750	26PRRFP3XX	Facilities
Re-Key Campus	North	88,000	26PRRFKY01	Facilities
South Tennis Court Resurface	South	80,000	26PRRFTN04	Facilities
Arc Flash Assessments		72,000	26PRRFARXX	Facilities
Hydronic Repair		67,200	26PRRFHRXX	Facilities
North Road Lighting	North	65,000	26PRRFLT01	Facilities
Jacksonville Parking Lot Lighting	Jacksonville	65,000	26PRRFLT28	Facilities
Hoover Restroom Upgrades	Hoover	20,000	26PRRFRX16	Facilities
Roosevelt Gym Wall Repair	Roosevelt	20,000	26PRRFGY48	Facilities

Total Maintenance Projects FY25-26	5,565,450
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security vestibules

Special Revenue Funds - Project Reserves

Capital Repairs Fund Narratives

Capital and Repair and Maintenance Project Narratives FY25-26

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

South Track and Field Replacement (\$3,300,000)

The South Medford artificial turf field has reached the end of its effective lifespan. In some places, the rubber infill that provides cushion to students and athletes, has sunk into the worn patches, creating uneven surfaces that are unsafe for athletes. A recent concussion test performed by our WHA insurance representative confirmed this condition to be true. We will remove the existing artificial turf and replace it with a new better quality artificial turf product. We will also relocate the long jump and triple jump pits, that now reside just outside the sidelines, to the adjacent field creating a safer sideline space for athletes.

The South Medford track is also beyond the point of repair. Cracking in the asphalt is apparent in several locations and continues to worsen. In places, the rubber track surface has deteriorated to bare asphalt.

We will demolish the existing track surface and substrate. The project will excavate to a depth determined through a geo-tech report and engineer assessment. New substrate will be brought in and placed over a geo-tech mesh. New asphalt with a twenty year guarantee will be placed over the substrate and a new rubberized track surface will be installed; similar to what was recently installed at Spiegelberg Stadium. Drainage issues will be addressed, creating better field drainage and runoff. Other upgrades will be made to the entrances of the sports field area and to address track equipment storage concerns.

Kennedy Roof (\$243,000)

The roof at one of the pods at Kennedy has failed and has created a perpetual leak. This project will re-roof this building at the adjoining walkways.

Hedrick Elevator (\$172,500)

At Hedrick Middle School there is currently no ADA access to the upper gym, or from the locker room area to the main gym at the second story. These funds will be used to install an elevator-type lift from the locker rooms to the main gym floor, and an ADA lift from that level to the upper gym.

Exterior Paint (\$150,000)

Several of our schools are overdue for an exterior paint application. These funds will go toward hiring a contractor and purchasing materials to paint one - two sites. Our district painter is evaluating which sites have the highest need and may be able to paint a second site with help from the temporary summer paint crew.

Howard Track (\$108,000)

Howard Elementary has no track surface. These funds will be used to excavate a perimeter path bordering the fence lines and playground, and place 6"-8" of decomposed granite as a track surface.

Elevator Door Replacements (\$102,000)

Several of our current elevator door mechanisms are now obsolete and will be nearly impossible to repair when they fail. These funds will change out the obsolete hardware to a current version.

District Asphalt (\$100,000)

These funds will be used to repair areas of failing asphalt at the Kennedy parking lot and bus lanes; Lone Pine primary parking lot

District Concrete (\$100,000)

These funds will go toward replacement of deteriorating, broken, or severely cracked concrete district wide. Sites addressed this year will be Oakdale sidewalks, North pathways at the Northwest corner of the campus, and other minor repairs at elementary campuses.

Boilers (\$97,750)

These funds would replace two old boilers; one at Washington - giving them a second newer boiler, and replacing one of two at Jefferson. We would like to replace these in cycles before they fail; avoiding the need to replace a failed boiler during the school year when they are running.

Special Revenue Funds - Project Reserves

Re-Key Campus (\$88,000)

We are starting the process of re-keying the district door locks. North has several different keys that need to be reduced to a manageable number. This will involve several new lock sets and other door hardware.

South Tennis Court Resurface (\$80,000)

The South High tennis courts need to be resurfaced. The courts have developed large cracks over the last few years and there is a concern that injuries could occur if left unaddressed another year.

Arc Flash Assessments (\$72,000)

The district is in need of an arc flash assessment on all electrical panels. This assessment will identify any electrical panels that may be at risk of arc flash; which could cause serious injury to district staff or subcontracted electricians.

Hydronic Repair (\$67,200)

Two years ago we experienced a major hydronic leak on a six inch chilled water line at North. At that time, it was repaired with a temporary patch. These funds will be used to re-expose the damaged pipes and install a permanent repair on these chilled water lines.

North Road Lighting (\$65,000)

The road that accesses the tennis courts from the south side of the campus has little to no lighting. During the North security assessment it was suggested that we add street lights along that drive. This project would install approximately fifteen lights along that roadway and others on the buildings to make that area safe for student, staff, and public foot traffic at night.

Jacksonville Parking Lot Lighting (\$65,000)

In an effort to continue making our sites safer for students and staff, this project will add LED parking lot lights along the east side of the primary parking area at Jacksonville. Currently, this area is mostly unlit at night and has been identified as a safety need.

Hoover Restroom Upgrades (\$20,000)

The restroom at the end of ramp five at Hoover need to be refreshed. The existing old floor covering has failed and the stall dividers are a disrepair. This project is designed to remove the old damaged materials, grind and color the concrete floor, and replace the privacy stall dividers.

Roosevelt Gym Wall Repair (\$20,000)

Some surface damage occurred at the south and east walls of the Roosevelt gym due water leaking through a storm drain pipe. The wall coverings on these walls need to be removed and replaced as they are warped and not repairable. There may also be the need to mitigate mold growth between the wall structure and finish surface if discovered during demolition.

Total Capital Repair and Maintenance Projects FY25-26	\$	5,565,450
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Special Revenue Funds - Project Reserves

Network and Telecommunication Projects Planned for FY25-26

Description	JL or PO	Dollars	Manager
Computer Replacements	26PRRFCR00	323,000	Brabham
Security Camera Replacements	26PRRFSC00	375,000	Brabham
Copier Replacements	26PRRFCO00	120,000	Brabham
Security Panel Replacements	26PRRFSZ00	60,000	Brabham
E-rate Consulting Fee	26PRRFERAT	50,000	Brabham
Total Network & Telecommunication Projects FY25-26		<u>928,000</u>	

Computer Replacement (\$323,000)

Computer replacements. Most of our computers are at or over 10 years old now. Although we have made some investments to prolong their lifespan, they are approaching the point of starting to age out.

Security Camera Replacements (\$375,000)

Computer replacements. Most of our computers are at or over 10 years old now. Although we have made some investments to prolong their lifespan, they are approaching the point of starting to age out.

Copier Replacements (\$120,000)

Ongoing fleet refresh.

Security Panel Replacements (\$60,000)

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

E-rate Consulting Fee (\$50,000)

Per our contract with IMESD, we are charged a billing rate of 10% of utilized E-rate funding. In years we do not utilize category 2 purchases, there is no charge. This is for category 2 purchases in the 24-25 school year.

Total IT Infrastructure Projects FY25-26	\$	928,000
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Special Revenue Funds - Project Reserves

Curriculum Spending Plan

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.



MSD Adoption Cycle Plan (based on the Oregon Adoption Cycle)					
Year	Phase 1: Curriculum Alignment, Curriculum Identification & Planning	Phase 2: Training, Implementation Monitoring & Feedback	Phase 3: Full Curriculum Implementation with continued Monitoring, Evaluation & Feedback	Phase 4: Core Curriculum & Instructional Materials Evaluation & Feedback	Phase 5: Instructional Materials Renewal
2022-2023	K-12 ELA K-12 ELP				
2023-2024	K-12 Math	K-12 ELA K-12 ELP			
2024-2025	K-12 Math	K-12 ELA K-12 ELP	K-12 ELA K-12 ELP		
2025-2026	K-12 Science	K-12 Math	K-12 ELA K-12 ELP		
	K-12 Health and Physical Education				
2026-2027	K-12 Social Science	K-12 Science	K-12 ELA K-12 ELP	K-12 ELA K-12 ELP	
	K-12 Computer Science	K-12 Health and Physical Education	K-12 Math		
	World Languages and the Arts				
2027-2028		K-12 Social Science	K-12 Math	K-12 ELA K-12 ELP	
		K-12 Computer Science			
		World Languages and the Arts	K-12 Science K-12 Health and Physical Education		

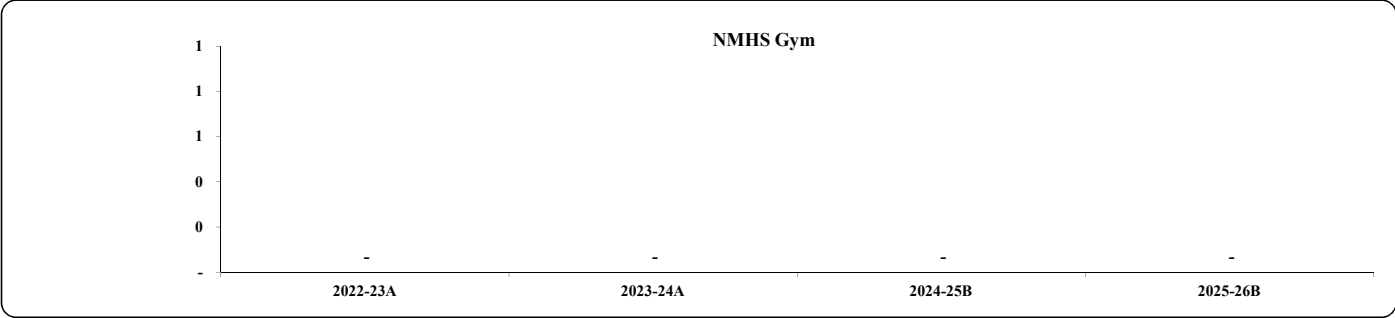
Curriculum FY25-26

Mathematics K-12 is one of our highest priorities in the Medford School District. MSD is dedicating a great deal of professional learning opportunities for staff about teaching students both conceptual and computational mathematics. To do this effectively, access is needed to student and teacher materials in both print and digital formats that are aligned to state standards, reflect all kinds of learners, and support differentiated learning formats and activities. \$3M is currently budgeted in Curriculum expenditures for FY25-26. The board has approved this expenditure and the materials will be implemented beginning August, 2025.

Total Curriculum FY25-26

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.

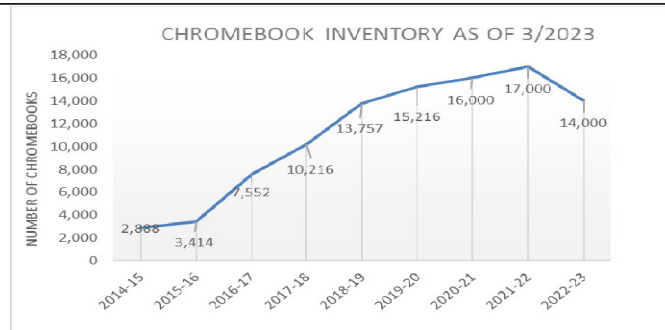
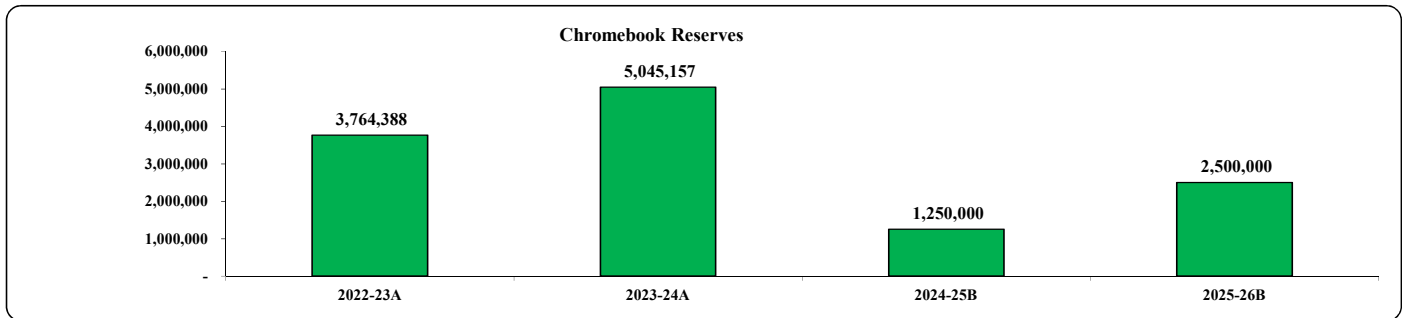
Special Revenue Funds - NMHS Gym Rebuild						
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
Transfer from GF						
Local Revenue						
Beginning Fund Balance						
TOTAL RESOURCES	-	-	-	-		
REQUIREMENTS: Instruction						
Support Services	-		-	-		
Total Instruction	-	-	-	-		
Contingency	-	-	-	-		
Unappropriated Fund Balance						
TOTAL REQUIREMENTS	-	-	-	-		



We are expecting the NMHS gym rebuild to be fully funded from insurance, minus the \$100,000 initial deductible. As of the printing of this book we do not have a final cost assessment. When we do have an estimate of the total project costs, the budget will go to the board for approval.

Special Revenue Funds - Support Services for Chromebook Spending

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
Transfer from GF	1,250,000	1,250,000	1,250,000	1,250,000		
Local Revenue	60	30,769	-	-		
Beginning Fund Balance	2,514,328	3,764,388	-	1,250,000		
TOTAL RESOURCES	3,764,388	5,045,157	1,250,000	2,500,000		
REQUIREMENTS: Instruction						
Support Services	-	5,045,157	-	-		
Total Instruction	-	5,045,157	-	-		
Contingency	3,764,388	-	1,250,000	2,500,000		
TOTAL REQUIREMENTS	3,764,388	5,045,157	1,250,000	2,500,000		



Chromebook Narrative

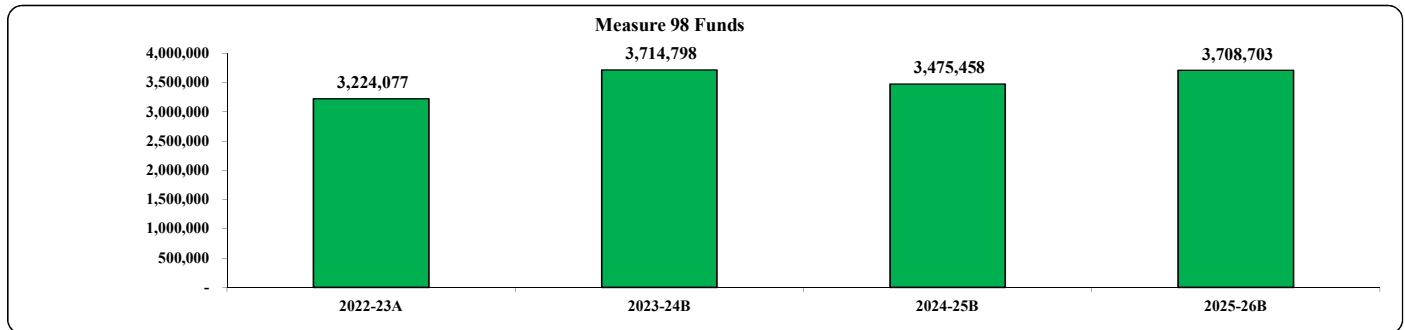
The District began setting aside \$1.25M each year starting in FY20-21 towards a new Chromebook Reserves account. Chromebooks cost approximately \$390 each and have an expected life span of six years. In past years, Chromebooks have been expensed out of the Special Revenue Projects Reserves Fund (pp.118-123) and the General Fund function Network and Telecommunication Services, 2669 (p.101). The initial 2013-14 purchase of 297 devices was a pilot to test the Chromebooks. Since that time the District has purchased 16,000 Chromebooks as of April, 2021, which have been assigned to teachers and students. More than 8,000 Chromebooks were distributed to students and teachers during the COVID-19 shelter in place order to support distance learning in 2020. In FY25-26 the number of chromebooks remains static at 14,000.

Chromebook Replacement 2023-24

- The majority of MSD devices will be end-of-life come June 2024.
 - We are selling back all end-of-life devices for anywhere from \$2 to \$20 per device.
 - Replacing all devices gives equity to all students to have current and modern devices as well as streamlines the repair and replacement cycle.
- Replacement devices started arriving in January 2024 and the District started getting invoiced at that time.
 - As of March 2024, 12,150 devices have been received. The remaining devices will be received in April 2024.
- The purchase is for 14,000 devices. MSD currently has approximately 12,500 active devices for 1st through 12th grade students, along with the pockets of devices for special purposes.
 - This will give the District several years of surplus to replace devices that are lost or damaged beyond repair.
 - MSD currently goes through approximately 500 devices a year for lost and damaged beyond repair devices.
 - The devices come with a 1 year warranty.
- This Chromebook purchase will be for grades 1 – 12.
- In this purchase we included 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.
- Based on staff recommendation, we started piloting iPads for Kindergarten students in 7 classrooms during the 23-24 school year. All other KG students will continue to use existing Chromebooks during the remainder of the 23-24 school year.
 - In May 2024, Teaching and Learning and IT will evaluate the pilot and determine the plan for the 24-25 school year and beyond. In July 2024 the district will purchase either iPads or additional Chromebooks for all remaining KG classrooms.

Special Revenue Funds - Measure 98 High School Success

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
State Sources	3,306,549	3,718,715	3,467,009	3,708,703		
Beginning Fund Balance	(82,472)	(3,918)	8,449	(0)		
TOTAL RESOURCES	3,224,077	3,714,798	3,475,458	3,708,703		
REQUIREMENTS: Instruction:						
CTE	1,164,919	1,458,257	1,154,533	1,232,281		
College and Career Readiness	890,345	1,192,078	1,157,646	1,238,211		
Dropout Prevention	1,172,730	1,056,014	1,163,279	1,238,211		
Middle School Preparedness						
Total Instruction	3,227,994	3,706,349	3,475,458	3,708,703		
Contingency	(3,918)	8,449	(0)	0		
TOTAL REQUIREMENTS	3,224,077	3,714,798	3,475,458	3,708,703		



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:

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, Agriculture, Culinary, Engineering, Emergency Services, 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 MSD CTE programs

College Level Opportunities

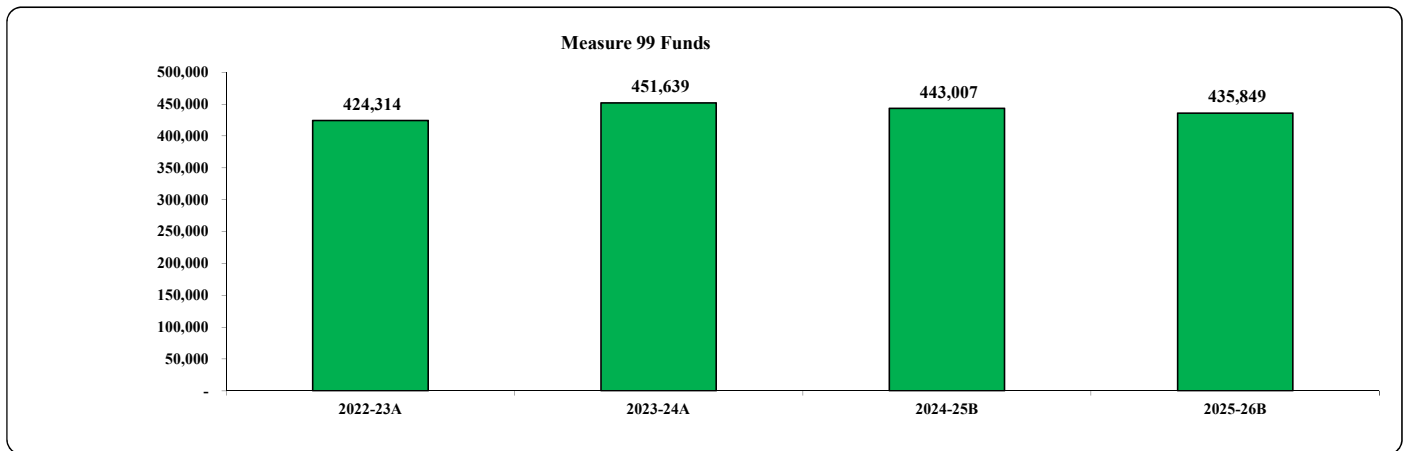
- Develop a K-12 School Counseling framework based on the American School Counselor Association (ASCA) standards and Oregon's Framework for Comprehensive School Counseling Programs
- Support middle and high school counseling FTE
- Develop a Student Pathways Plan function within Synergy to document students' pathway selection and connect students' emerging career interests with related high school courses
- 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

Drop Out Prevention

- Provide RVTB 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	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
State Sources	330,936	346,564	346,564	358,694		
Beginning Fund Balance	93,378	105,075	96,443	77,156		
TOTAL RESOURCES	424,314	451,639	443,007	435,849		
REQUIREMENTS						
Instruction	319,239	355,196	365,851	376,827		
Total Instruction	319,239	355,196	365,851	376,827		
Pass-through to Charter Schools						
Contingency	105,075	96,443	77,156	59,022		
TOTAL REQUIREMENTS	424,314	451,639	443,007	435,849		



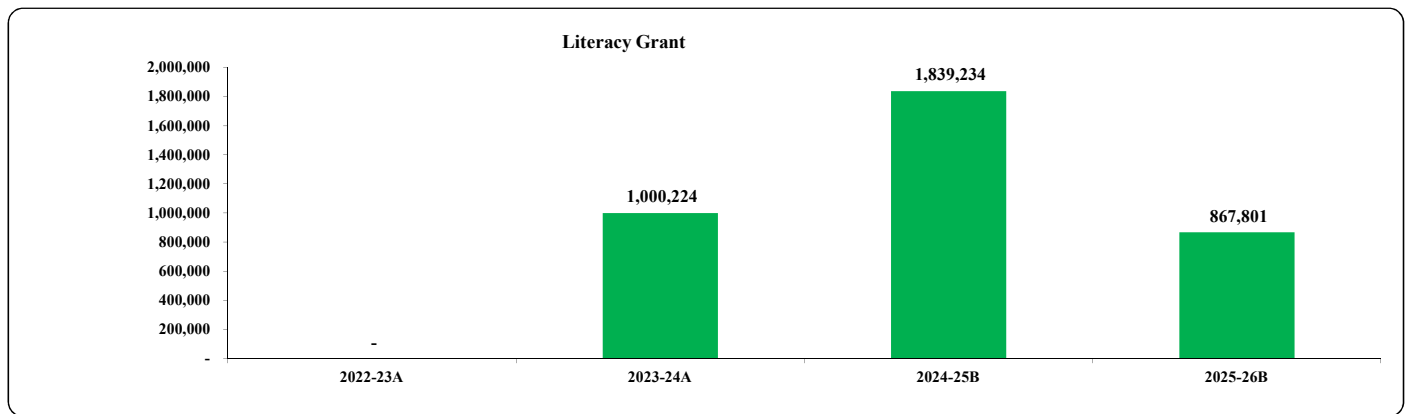
Measure 99 created an Outdoor School Education Fund from Oregon State Lottery Funds. The measure required that withdrawals from the State Lottery Fund cannot reduce lottery proceeds dedicated to the restoration and preservation of parks, beaches, watersheds, and native fish and wildlife. The Outdoor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

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

Continued funding of this program is contingent on many factors at the state level.

Special Revenue Funds - Literacy Grant

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
State Sources		1,000,224	942,760	867,801		
Beginning Fund Balance			896,474			
TOTAL RESOURCES	-	1,000,224	1,839,234	867,801		
REQUIREMENTS						
Instruction		103,750	1,839,234	867,801		
Support Services						
Community Services						
Facilities Acquisition/Construction						
Contingency		896,474	-	-		
Unappropriated Fund Balance & Reserves						
TOTAL REQUIREMENTS	-	1,000,224	1,839,234	867,801		-



Medford School District's Early Literacy Plan centers around implementation of research based practices and implementation of all of the components of English Language Arts Instruction. Early Literacy dollars will enable us to offer professional development and coaching, quality instructional materials, and monitor our efforts with student growth assessment.

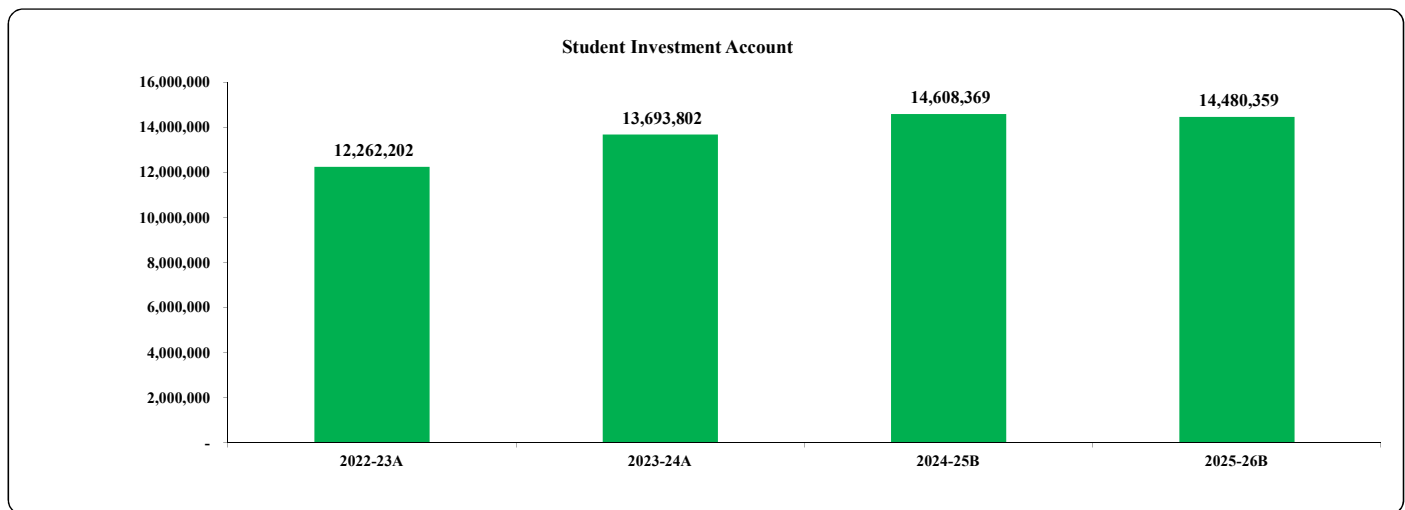
MSD Educators will undergo targeted professional development and coaching centered around evidence-based literacy strategies, designed to enhance early literacy instruction and support them in the use of rigorous curriculum.

One way we assess student growth is by utilizing i-Ready Diagnostic. The i-Ready diagnostic is an individualized, computerized, adaptive assessment of phonemic awareness, phonics, high frequency words, vocabulary, comprehension of literature, and comprehension of informational text. The data is used to group students for Additional Targeted Instruction. It is also used to monitor district level systems' health. (\$61K)

There is a budget for 4 FTE of Literacy Coaches will be funded from this grant to provide Professional Development and Coaching to staff for the implementation of the Medford SD Early Literacy Plan. (\$743K)

Special Revenue Funds - Student Investment Account

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
State Sources	11,226,980	13,030,153	13,624,217	14,480,359		
Beginning Fund Balance	1,035,222	663,649	984,153			
TOTAL RESOURCES	12,262,202	13,693,802	14,608,369	14,480,359		
REQUIREMENTS						
Instruction	6,461,428	7,619,130	9,314,229	9,186,219		
Support Services	4,680,174	4,573,017	4,755,938	4,755,938		
Community Services	456,951	517,502	538,202	538,202		
Facilities Acquisition/Construction						
Contingency	663,649	984,153	-	-		
Unappropriated Fund Balance & Reserves						
TOTAL REQUIREMENTS	12,262,202	13,693,802	14,608,369	14,480,359		-



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.

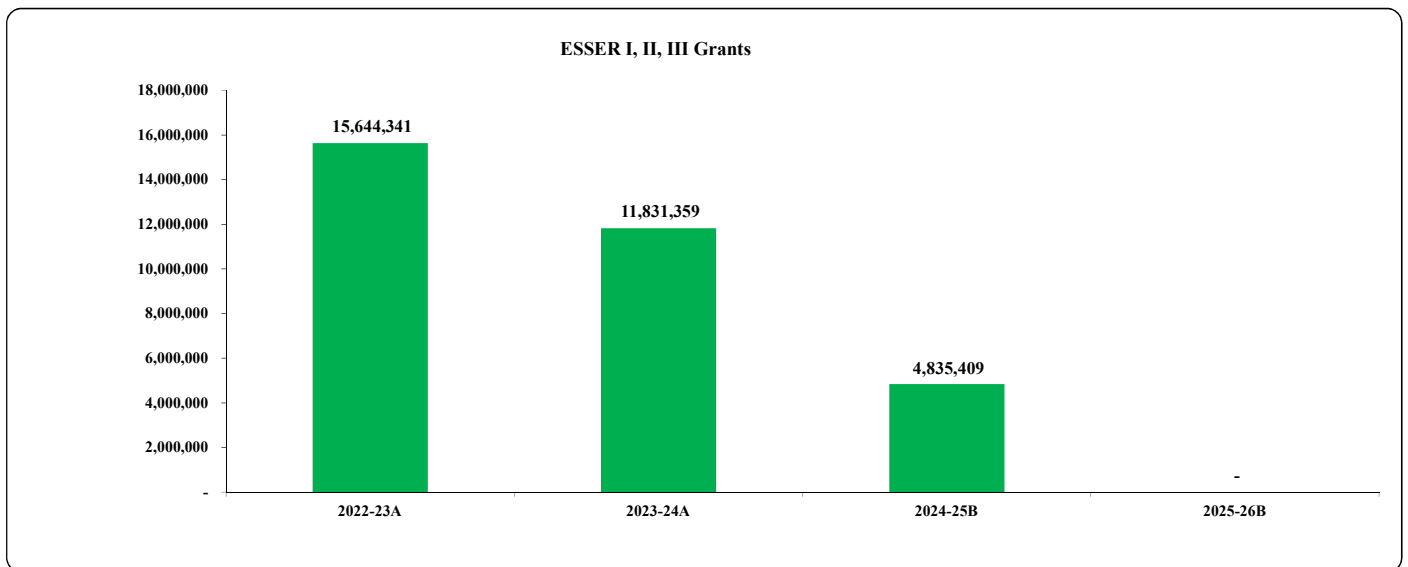
Special Revenue Funds - Student Investment Account

Description	2025-26		2024-25		FTE Variance	Budget Variance
	FTE	Budget	FTE	Budget		
Decrease SPED class size and caseloads	21.75	2,787,293.99	21.75	2,660,000.00	-	127,293.99
Non SPED class size reduction K-12	32.00	4,107,325.01	32.00	3,915,997.79	-	191,327.22
Elementary School Assistant Principals	10.00	1,736,436.23	10.00	1,590,000.00	-	146,436.23
Community Engagement Asst Director & Family Outreach Liasons	3.00	290,373.06	3.00	285,000.00	-	5,373.06
Literacy and Math Curriculum Alignment Activities	3.00	773,871.52	3.00	700,000.00	-	73,871.52
Expand On Site Kindergarten Readiness	Contracted Staff	375,000.00	Contracted Staff	375,000.00		-
Kindergarten Readiness Facility Improvements		5,000.00		5,000.00	-	-
Extended Learning		24,742.70		-		24,742.70
Well Rounded - Expand Enrichments in Elementary	9.00	1,162,297.34	9.00	949,130.00	-	213,167.34
Student Crisis Support	0.00	-	0.00	120,000.00	-	(120,000.00)
Social Development Curriculum	Contracted Staff	30,897.30	Contracted Staff	80,000.00		(49,102.70)
SEA Specialists	9.00	1,311,992.45	9.00	1,089,850.00	-	222,142.45
Family and Student Survey/Data Collection		25,250.00		-		25,250.00
SUBTOTAL	87.75	12,630,479.60	87.75	11,769,977.79	-	860,501.81
Indirect Overhead		500,000.00		500,000.00	-	-
Subtotal Exluding Charter Schools		13,130,479.60		12,269,977.79	-	860,501.81
Charter School Pass Through		1,349,879.41		1,354,238.72	-	(4,359.31)
GRAND TOTAL	87.75	14,480,359.01	87.75	13,624,216.51	-	856,142.50

As of the preparation of this proposed budget, the state has not provided a fully funded SIA revenue estimate for FY25-26 but we are assuming full funding for 2025-26. The number provided by the Governors budget was essentially flat funding for FY25-26 when compared to FY24-25. The FY25-26 budget is proposed up \$0.86 million or 6.2% based on part on increased Corporate Activity Tax (CAT) receipts received by the state. The \$14.5M will be spent as is allocated above. Total spending is down year over year due to carryover funds from FY23-24 carried into FY24-25.

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

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
Federal Sources	15,644,332	11,831,359	4,385,409	-		
Beginning Fund Balance	9					
TOTAL RESOURCES	15,644,341	11,831,359	4,385,409	-		
REQUIREMENTS						
Instruction	2,892,335	3,647,930	1,310,137	-		
Support Services	761,055	451,714	380,913	-		
Community Services		2,091	1,009			
Facilities Acquisition/Construction	11,643,133	7,729,625	3,143,350	-		
Other Uses - Debt Service						
Other Uses: Transfers Out	347,817	-				
Contingency	(0)					
Unappropriated Fund Balance & Reserves						
Total Requirements	15,644,341	11,831,359	4,835,409	-		-



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

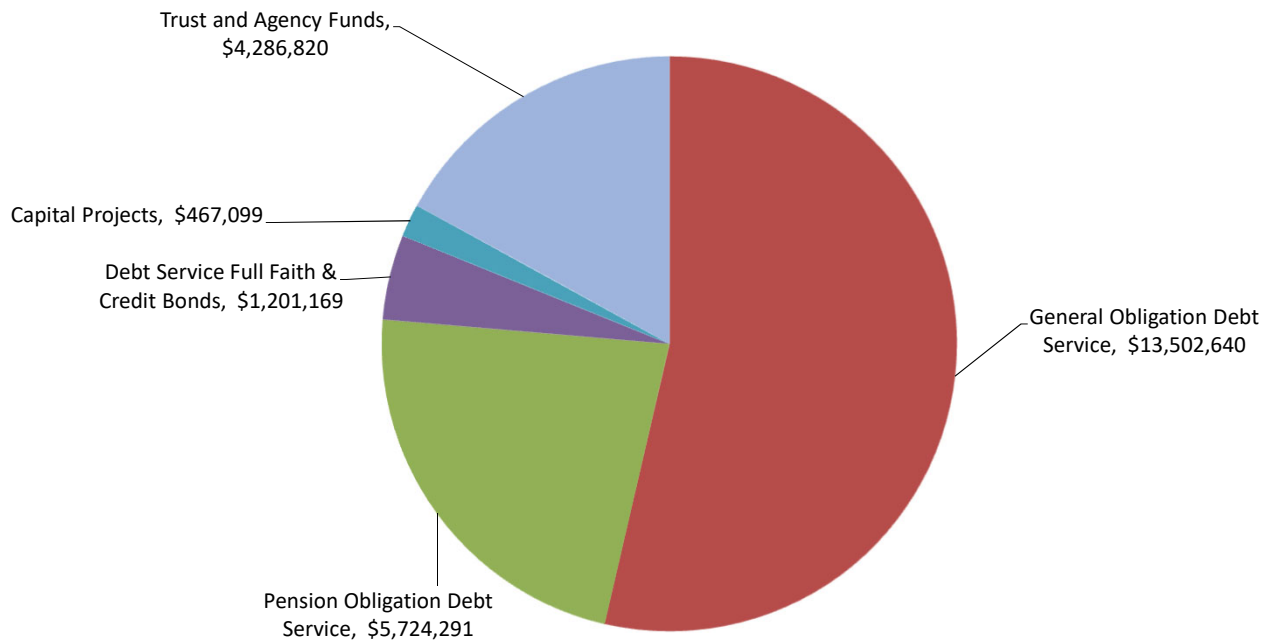
Acceptable uses of these funds are similar, though not exactly the same for all three grants, and they are defined in broad terms including, but not limited to:

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

The final ESSER III grant funding period ended 9/30/2024.

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



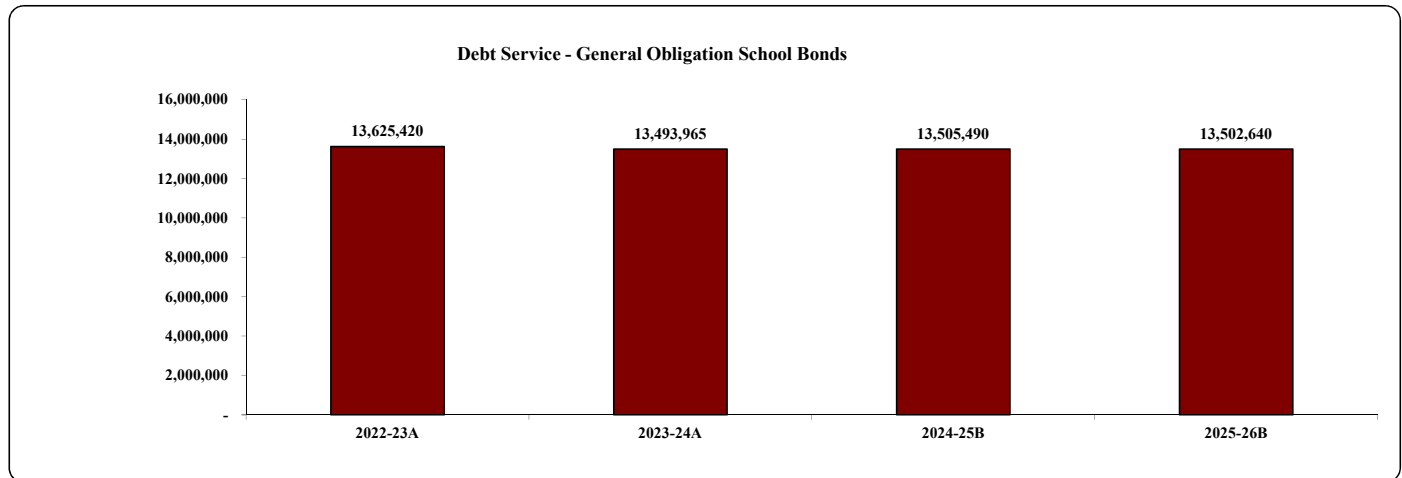
Other Funds Summary	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Debt Service - General Obligation School Bonds	13,625,420	13,493,965	13,505,490	13,502,640		
Debt Service - Pension Obligation Bonds	5,099,141	5,592,466	5,664,299	5,724,291		
Debt Service -2021 Full Faith & Credit Bonds	1,198,869	1,199,069	1,199,669	1,201,169		
Subtotal Debt Service	19,923,430	20,285,500	20,369,458	20,428,100		
Capital Projects Fund - 2021 Full Faith & Credit Bonds	10,777,389	105,482	-	-		
Capital Projects Fund	371,099	403,099	435,099	467,099		
Subtotal Capital Projects	11,148,488	508,581	435,099	467,099		
Health Insurance Fund	23,637,844	21,423,247	6,746,816	-		
Trust and Agency Funds - Student Scholarships	643,565	682,859	726,595	726,595		
Trust and Agency Funds -Student Body Funds	3,633,738	3,541,239	3,620,376	3,560,225		
Subtotal Trust and Agency	4,277,304	4,224,097	4,346,971	4,286,820		
Total Appropriations	58,987,065	46,441,426	31,898,343	25,182,019		

Other funds are down -\$6.7M (-21%) due primarily to a projected decrease in the self funded Health Insurance fund. Please see the following pages for detailed explanations.

Debt Service - General Obligation School Bonds

Debt Service General Obligation Bonds	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
Local Sources						
Current Year Taxes	12,223,847	12,247,711	12,433,325	12,430,475		
Prior Year Taxes	297,411	307,655	350,000	350,000		
Interest/Other	36,026	97,004	15,000	15,000		
Total Local Sources	12,557,284	12,652,370	12,798,325	12,795,475		
Beginning Fund Balance	1,068,136	841,595	707,165	707,165		
TOTAL RESOURCES	13,625,420	13,493,965	13,505,490	13,502,640		
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	7,985,000	8,300,000	8,645,000	8,935,000		
Interest Payments	4,797,575	4,486,050	4,151,325	3,858,475		
Dues and Fees	1,250	750	2,000	2,000		
TOTAL DEBT SERVICE*	12,783,825	12,786,800	12,798,325	12,795,475		
Contingency	841,595	707,165	707,165	707,165		
Unappropriated Fund Balance	-	-	-	-		
TOTAL REQUIREMENTS	13,625,420	13,493,965	13,505,490	13,502,640		

*Appropriation Level

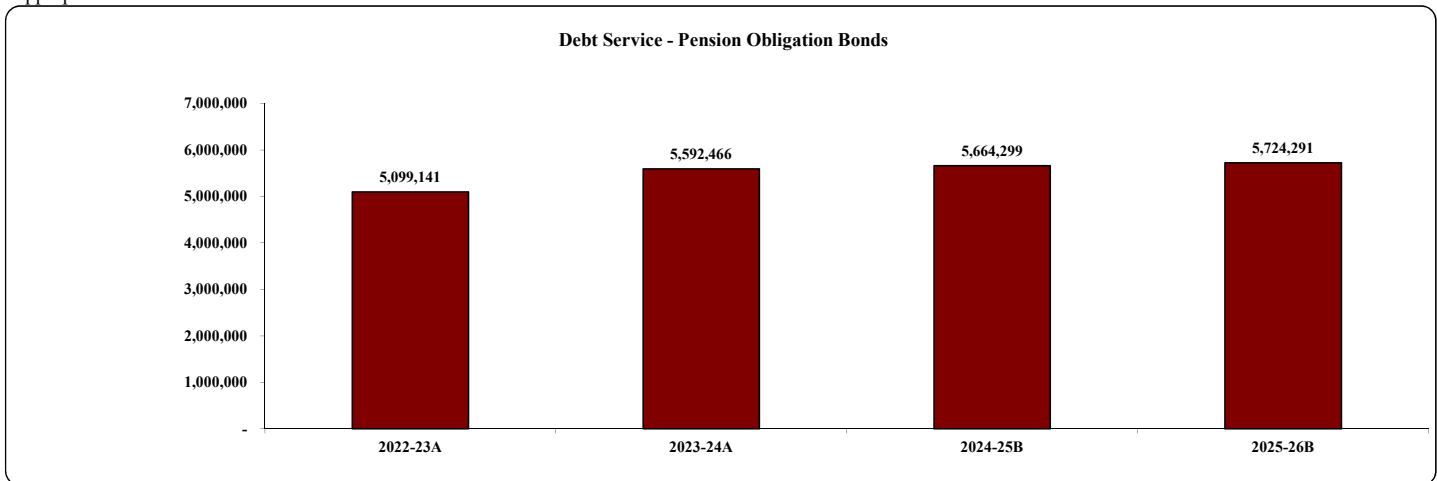


The District has one outstanding General Obligation Debt Bond issuance. The 2015 bonds refunded the majority, but not all, of the outstanding 2007A, 2007B, 2008 and 2009 bonds to reduce interest rates. The 2007A bond payments finished in 2016-17 and payments on the 2007B, 2008, and 2009 bond payments 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 FY25-26 will be \$83.770M. 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

	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approved	Adopted
Debt Service Pension Bonds						
RESOURCES						
Local Sources:						
Services provided by other funds	4,763,417	5,067,990	4,850,000	5,050,000		
Other Sources:						
Interest/Other	-	2				
Beginning Fund Balance	335,724	524,475	814,299	674,291		
TOTAL RESOURCES	5,099,141	5,592,466	5,664,299	5,724,291		
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	3,375,000	3,770,000	4,195,000	4,650,000		
Interest Payments	1,198,916	1,007,418	793,508	555,485		
Dues and Fees	750	750	1,500	1,500		
UAL lump sum payment to PERS	-	-	-	-		
Total Debt Service*	4,574,666	4,778,168	4,990,008	5,206,985		
Contingency	524,475	814,299	674,291	517,306		
Unappropriated Fund Balance	-	-				
TOTAL REQUIREMENTS	5,099,141	5,592,466	5,664,299	5,724,291		

*Appropriation Level

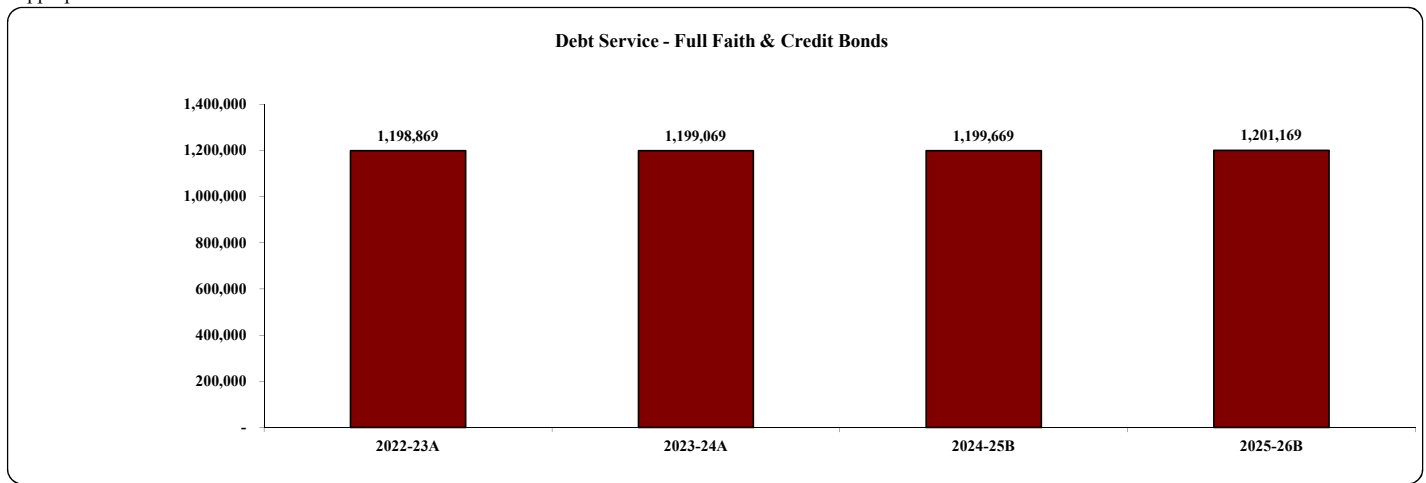


In 2007, the District issued \$40.2M of Pension Obligation Bonds, the proceeds of which went directly to the Oregon Public Employee Retirement System (PERS) as a pre-payment on future District pension obligations for the purpose of reducing the District's annual PERS contribution rates. Debt Service is scheduled to be paid through Fiscal 2026-27. The budget reflects the principal and interest payments schedule defined at the issuance of the bonds. Revenue for payments on these bonds is funded through withholding as a percentage of gross payroll for PERS. At the beginning of FY25-26 there will be \$9.790M in principal due on the Pension Obligation Bonds.

Debt Service - 2021 Full Faith & Credit Bonds

Debt Service FFC Bonds	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
Resources:						
Transfer from General Fund	1,170,000	1,170,000	1,170,000	1,170,000		
Other Sources:						
Interest/Other						
Beginning Fund Balance	28,869	29,069	29,669	31,169		
TOTAL RESOURCES	1,198,869	1,199,069	1,199,669	1,201,169		
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	500,000	520,000	540,000	565,000		
Interest Payments	669,050	648,650	627,450	605,350		
Dues and Fees	750	750	1,050	1,050		
UAL lump sum payment to PERS						
Total Debt Service*	1,169,800	1,169,400	1,168,500	1,171,400		
Contingency	29,069	29,669	31,169	29,769		
Unappropriated Fund Balance	-	-	-	-		
TOTAL REQUIREMENTS	1,198,869	1,199,069	1,199,669	1,201,169		

*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 \$19.75M par bonds and \$2.953M reoffering premium which netted \$22.5M 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 FY25-26 there will be \$17.72M in principal due on the Full Faith & Credit Bonds.

Capital Projects Fund - 2021 Full Faith & Credit Bonds

Capital Projects	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
Local Sources:						
Taxes						
Interest						
Other local sources						
Total Local Sources						-
State Sources:						
Beginning Fund Balance	10,777,389	105,482	-			
TOTAL RESOURCES	10,777,389	105,482	-	-		-

REQUIREMENTS

Facilities Acquisition:

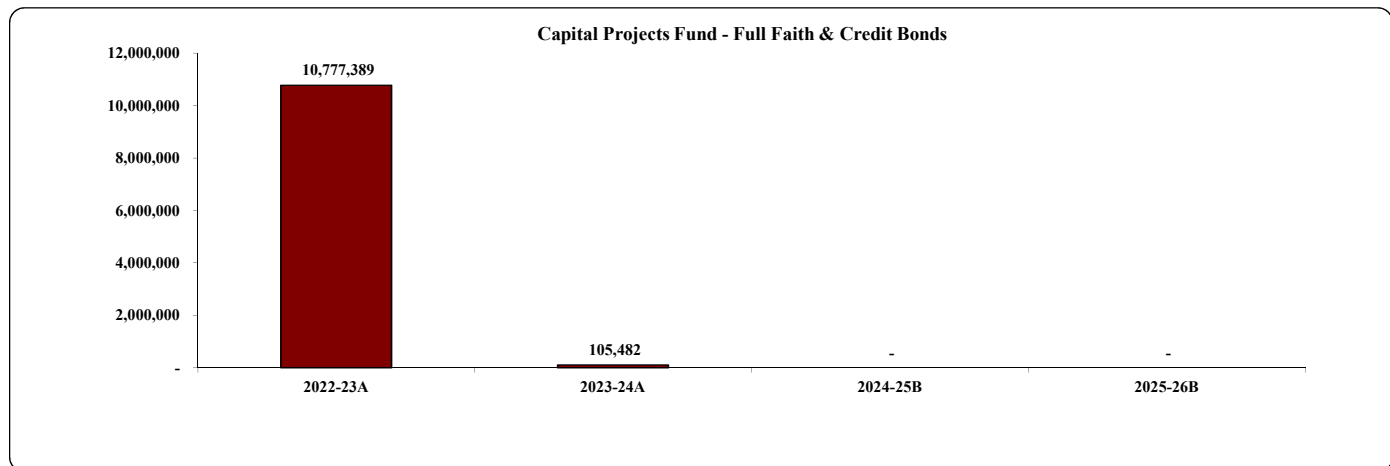
Other OBJECTS	10,671,907	105,482	-	-		-
Total Facilities and Acquisition*	10,671,907	105,482	-	-		-

Other Uses:

Bond Cost of Issuance

Contingency	105,482	-	-	-		-
Unappropriated Fund Balance	-	-	-	-		-
TOTAL REQUIREMENTS	10,777,389	105,482	-	-		-

*Appropriation Level



The District issued \$22.5M of Full Faith and Credit Bonds net of premium that was primarily used to remodel the Oakdale Middle School which opened in fall of 2023. After cost of issuance net proceeds were \$22.5M. The District used \$17.5 M of these bond proceeds along with \$13.7M of ESSER III funds for a total of \$31.2M to remodel the Oakdale Middle School. Most of the remaining \$4.958 M of bond was used to replace the track lights, underground utilities, and upgrade seating at Spiegelberg Stadium.

General Obligation Capital Projects Fund

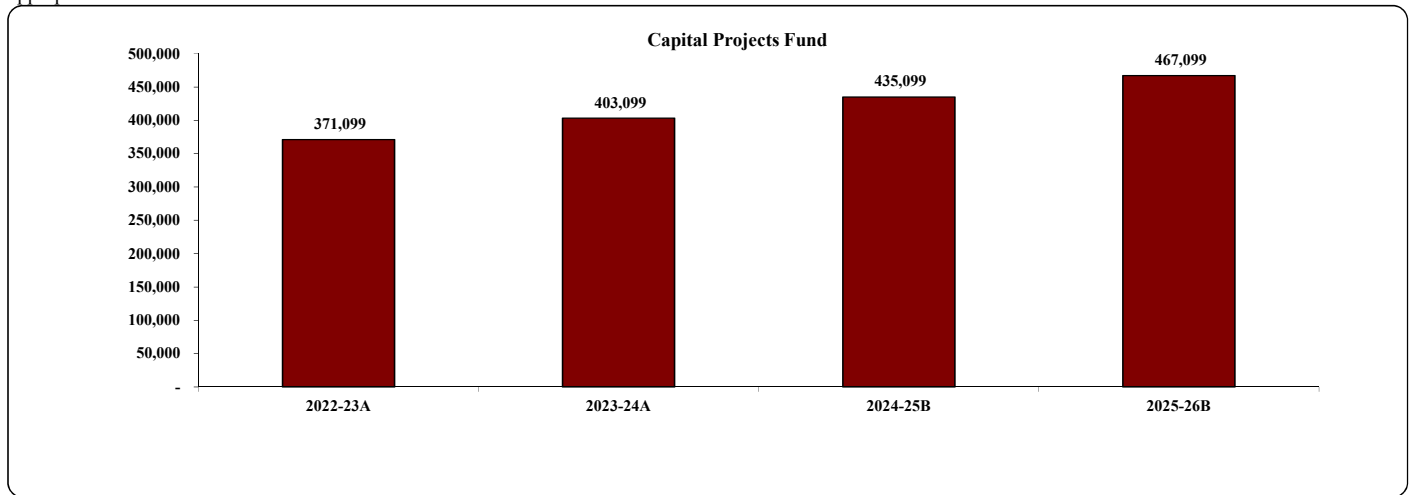
Capital Projects	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
Local Sources:						
Taxes	-	-				
Interest	12,000	12,000	12,000	12,000		
Other local sources	20,000	20,000	20,000	20,000		
Total Local Sources	32,000	32,000	32,000	32,000		
Beginning Fund Balance	339,099	371,099	403,099	435,099		
TOTAL RESOURCES	371,099	403,099	435,099	467,099		

REQUIREMENTS

Other Uses:

Contingency	371,099	403,099	435,099	467,099		
Unappropriated Fund Balance	-	-	-	-		
TOTAL REQUIREMENTS	371,099	403,099	435,099	467,099		

*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 FY25-26 is approximately \$0.15M. The budget includes the collection of interest on the note.

Health Insurance Fund

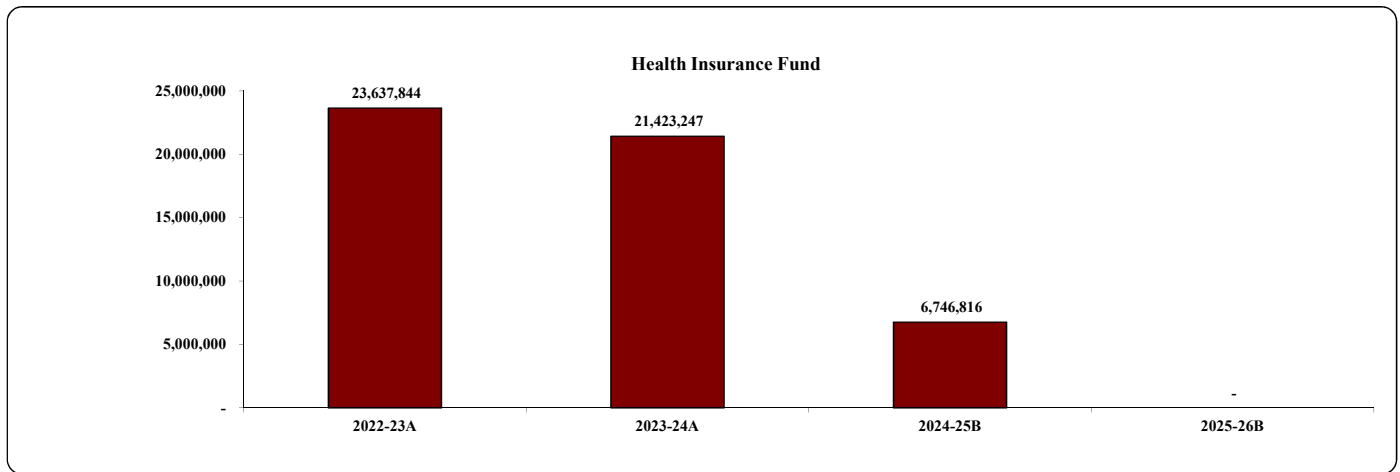
	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
Health Insurance	Actual	Actual	Amended	Proposed	Approved	Adopted
RESOURCES						
Local Sources:						
Interest	-	-				
Services Provided	18,677,683	19,513,831	4,602,212	-		
Transfers in From Other Funds	-	-	1,133,650			
Total Local Sources	18,677,683	19,513,831	5,735,862	-		
Beginning Fund Balance	4,960,162	1,909,416	1,010,954	-		
TOTAL RESOURCES	23,637,844	21,423,247	6,746,816	-		

REQUIREMENTS

Support Services:

Salaries and Wages	56,196	37,865	8,734			
Employee Benefits	30,438	14,943	1,604			
Purchased Services	2,555,371	3,021,847	1,019,072	-		
Purchased Services - Claims	19,019,686	17,323,552	5,717,406	-		
Supplies/Dues/Fees	66,736	14,085				
Total Support Services*	21,728,428	20,412,293	6,746,816	-		
Contingency	1,909,416	1,010,954	-	-		
Unappropriated Fund Balance	-	-				
TOTAL REQUIREMENTS	23,637,844	21,423,247	6,746,816	-		

*Appropriation Level



The self funded health insurance fund ended providing healthcare to District employees 9/30/2024. Healthcare is now purchased from the Oregon Educators Benefit Board (OEBB).

Trust and Agency Funds - Student Scholarships

Scholarships	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
Local Sources:						
Interest	11,477	19,767	20,000	20,000		
Contributions	188,932	200,201	215,000	215,000		
Other Local Sources	-	-	-	-		
Total Local Sources	200,409	219,968	235,000	235,000		
Beginning Fund Balance	443,156	462,890	491,595	491,595		
TOTAL RESOURCES	643,565	682,859	726,595	726,595		

REQUIREMENTS

Instruction:

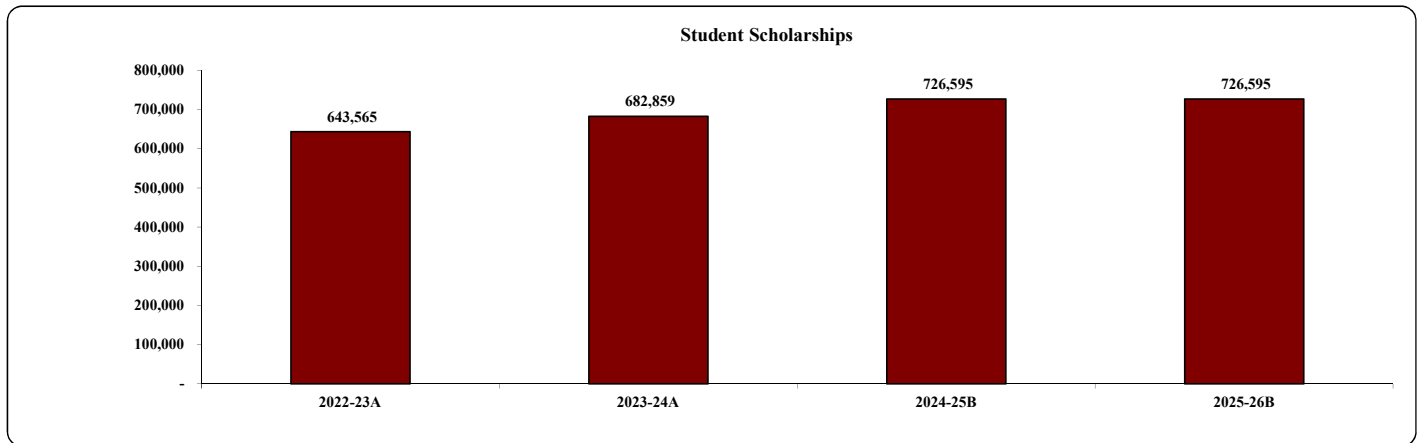
Expenses	180,675	191,264	235,000	235,000		
Other - Transfers Out						

Other Uses:

Contingency	462,890	491,595	491,595	491,595		
Unappropriated Fund Balance	-	-	-	-		

TOTAL REQUIREMENTS	643,565	682,859	726,595	726,595		
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*Appropriation Level



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

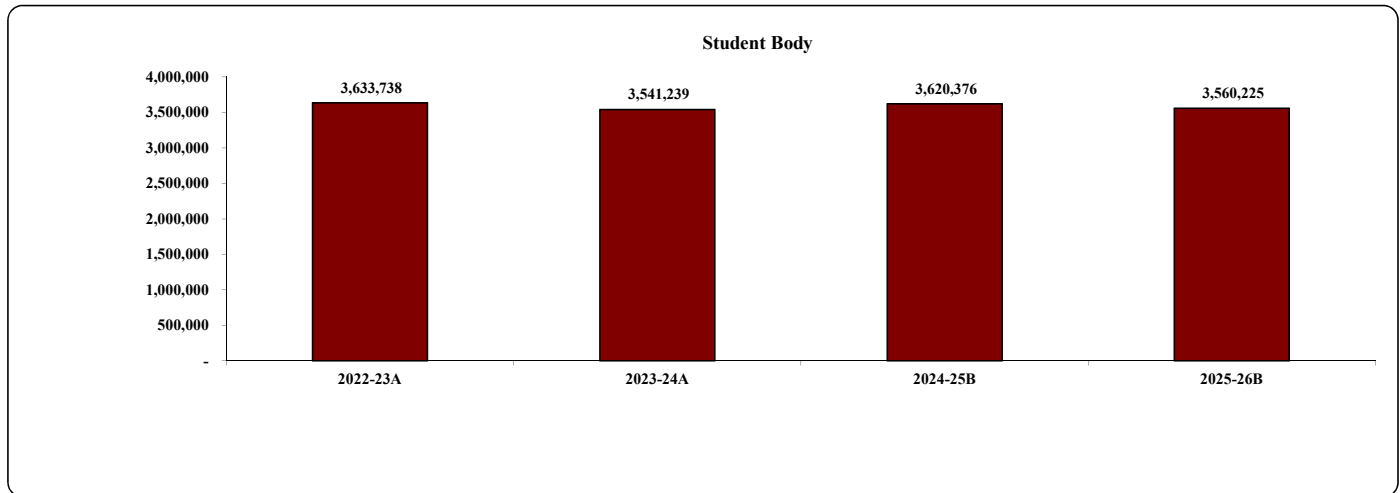
Trust and Agency Funds - Student Body

Student Body	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
Local Sources:						
Interest	38,380	67,476	12,361	12,361		
Extra-Curricular Activities	1,598,986	1,626,044	1,800,000	1,800,000		
Other	29,788	59,999				
Total Local Sources	1,667,154	1,753,519	1,812,361	1,812,361		
Beginning Balance	1,966,584	1,787,720	1,808,015	1,747,864		
TOTAL RESOURCES	3,633,738	3,541,239	3,620,376	3,560,225		

REQUIREMENTS

Instruction:

Elementary Extra-Curricular	348,196	269,178	349,830	350,000		
Middle School Extra-Curricular	218,596	151,601	243,110	225,000		
High School Extra-Curricular	1,279,226	1,312,444	1,279,572	1,325,000		
Total Instruction	1,846,018	1,733,224	1,872,512	1,900,000		
Contingency						
Due to Students	1,787,720	1,808,015	1,747,864	1,660,225		
TOTAL REQUIREMENTS	3,633,738	3,541,239	3,620,376	3,560,225		



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. The majority of the accounting functions are done by the District office, with direction from the individual schools. The student body funds are included in the annual financial audit.

Supplemental Information



Revenue Sources

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

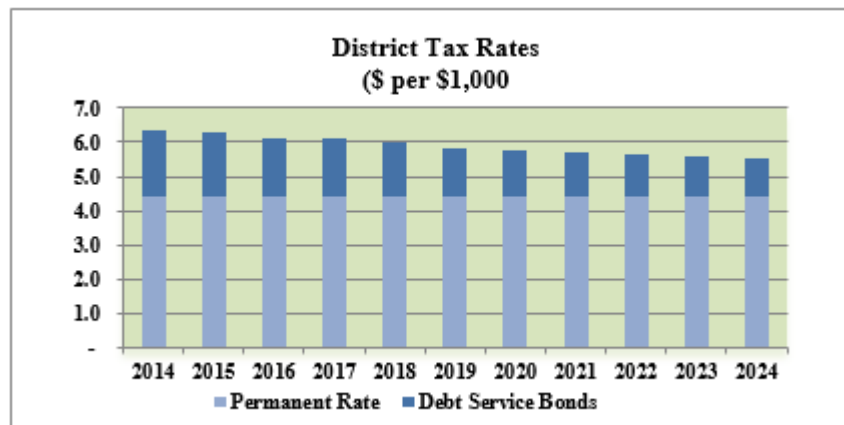
Property Taxes

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

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

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

Fiscal Year	General Tax Permanent Rate (\$5 Limit)	Local Option	General Obligation Debt Service Bonds	Total District Tax Rate
2024	4.4123	-	1.1238	5.5361
2023	4.4123	-	1.17	5.5823
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



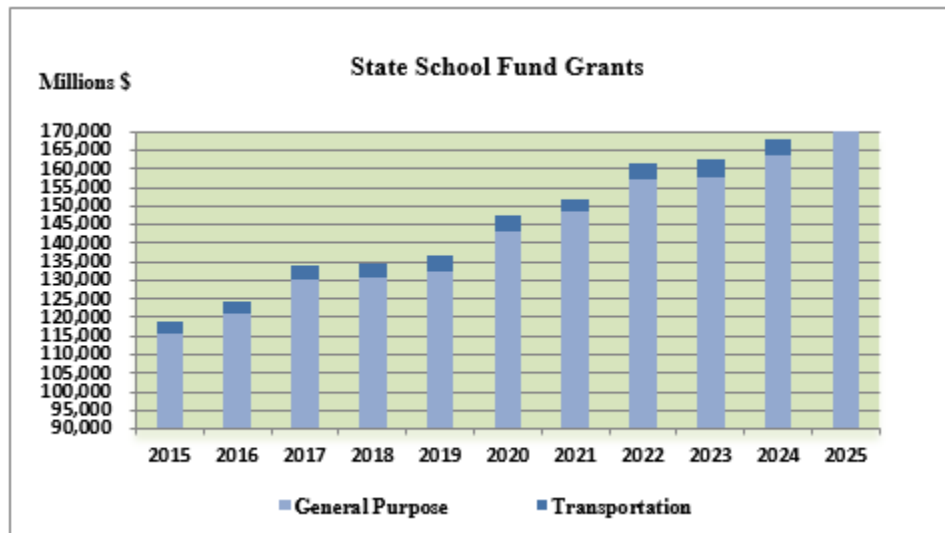
Revenue Sources

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
2025	171,490,933	4,515,000	176,005,933
2024	163,761,162	4,550,000	168,206,162
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



Function Glossary – Medford School District 549C

STUDENT INSTRUCTION

1111 Elementary Programs (K-6)

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

1121 Middle School Programs (7-8)

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

1122 Middle School Co-Curricular (7-8)

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

1131 High School Programs (9-12)

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

1132 High School Co-Curricular (9-12)

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

1210 Talented and Gifted (TAG) Programs

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

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

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

1221 Southern Oregon Education Service District

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

1227 Extended School Year Services

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

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

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

1250 ERC - Resource Rooms

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

1260 Early Intervention Childhood

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

1261 Early Intervening Services

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

1283 Alternative Education Programs

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

1285 Medford Online Academy School 9-12

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

1286 Medford Online Academy School K-8

1287 Daycare

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

1288 Charter Schools

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

1291 English Language Learners (ELL)

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

1292 Teen Parent Program

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

1295 Homebound Program

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

1296 Homeschool

Homeschool Connection is being launched in the 25-26 school year. This program aims to partner with families and offer a hybrid model that supports at home distance learning with a parent while providing families access to resources, materials, and personnel from the school.

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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