

ADOPTED 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 Havniar, 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,



Jeanne Grazioli
Interim Superintendent

Organization

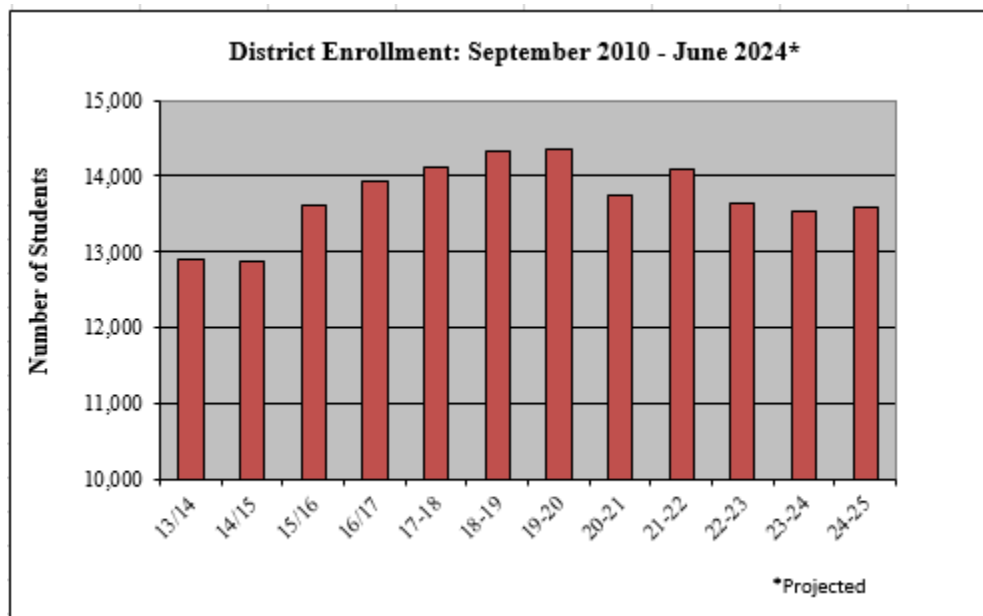


District Overview

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

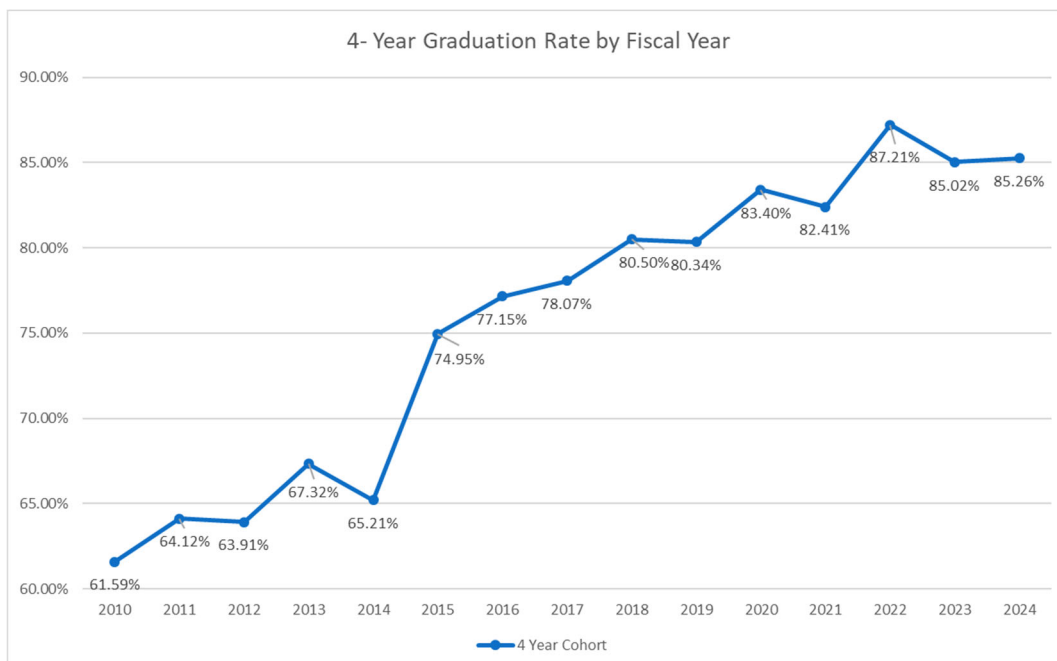
All Key Performance Indicators will be measured in aggregate, and disaggregated by student group.

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



Fiscal Year 2025-26

Organization

	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 June 26, 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 connectively 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, \$11.359 billion for the 2025-27 Oregon K-12 budget, high cost sped to be reimbursed at a minimum of 90%, SIA funded at Continuing Service Level Estimate, 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.

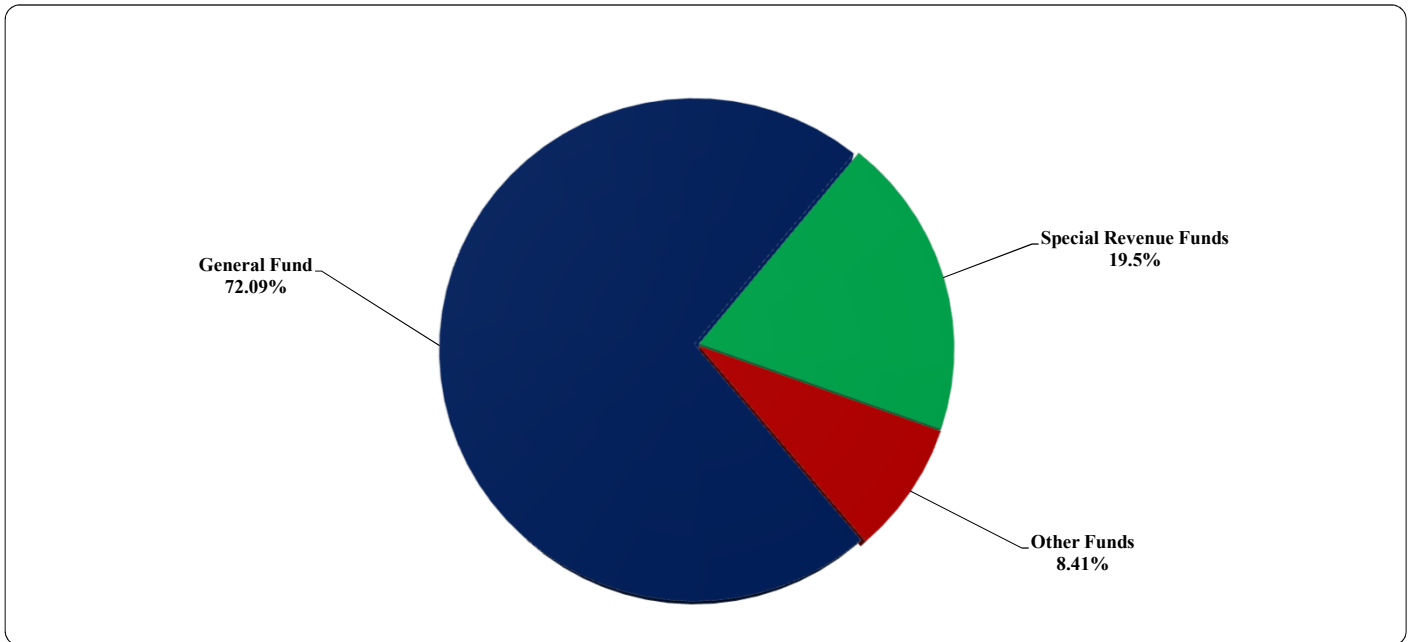


Ann District Funds

Ann 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
 Capitan 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% of all resources versus 68.4% in the FY24-25 Amended Budget. Total resources across all fund types for FY25-26 is \$299.5M vs \$305.8M in the FY24-25 Amended Budget, which is -\$6.3M, or -2.1% lower. This is primarily due to the combination of a -\$6.3M 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. These are offset by an increase of \$6.7M in the General Fund.

General Fund - Fund Balance Rollforward

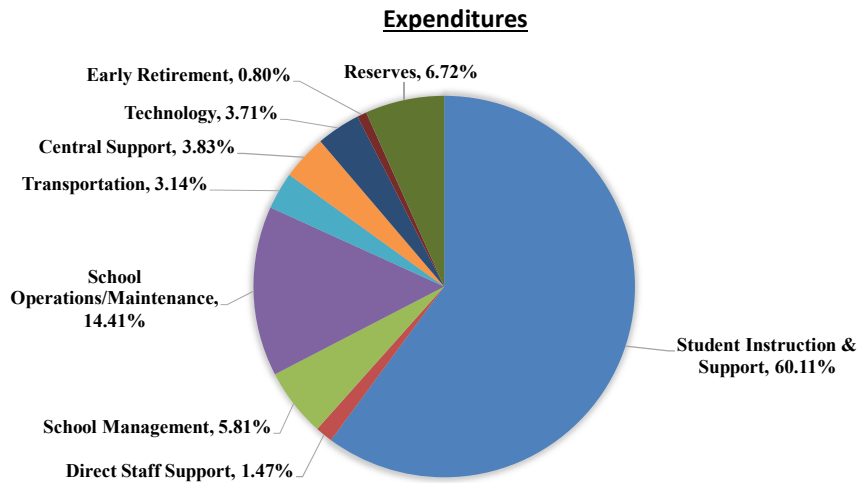
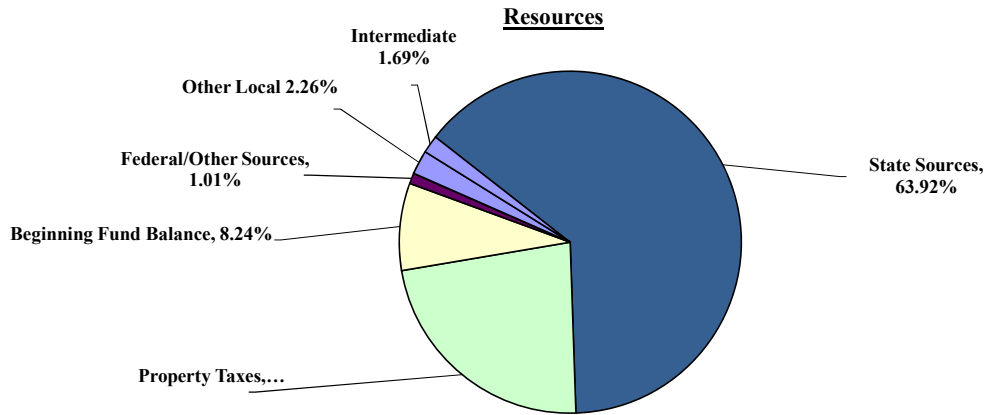
(\$ Thousands)	FY25-26 Projection
Beginning Fund Balance	\$ 17,802
1. Previous Annual Surplus/(Deficit)	(3,477)
2. Change in Revenue	10,202
3. Change in Transfers In & Other Sources	-
4. Change in Salary & Wages	(3,877)
5. Change in Associated Payroll Costs	(3,769)
6. Change in Purchased Services	(2,314)
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	509
11. Total Annual Surplus/(Deficit)	(3,300)
12. Ending Fund Balance	\$ 14,502

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 \$198.1M (p.11), are exceed by Expenditures and Transfers Out, which are \$201.4M (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.

- The General Fund previous year FY24-25 forecast is to deficit spend \$3.48M as of the latest FY24-25 budget amendment, driven primarily by a one-time \$3.5 million transfer to the special revenue project reserves fund to fund the capital construction of additional classrooms and for seismic upgrades at Innovation Academy..
- Total revenue (resources minus transfers in and beginning fund balance) is estimated to increase \$10.2M or 5.5% over prior budget.
- 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.
- Total General Fund salaries and wages are up \$3.8M or 4.9% 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 addback 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, and -\$0.16M savings in lower early retirement stipends.
- Total General Fund Associated Payroll Costs are up \$3.7M or 7.73% to \$52.5M from \$48.8M in the prior year. The largest part of the increase is a \$3.7M 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 \$0.8M.
- Total General Fund Purchased Services are up \$2.3M or 5.6% to \$43.5M 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 \$1.5M 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.
- 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.
- 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.
- Total General Fund Other Objects costs are \$0.04 million higher than the prior year due to increases in insurance.
- Total General Fund Transfers Out to Other Funds is down -\$0.5M, or -4.4% due to a reduced transfer to the projects reserve fund. The General Fund is budgeting to transfer a total of \$10.99M, which will be distributed as follows: \$7.07M to the project reserve fund (p. 117) to fund Curriculum, Capital Maintenance and Repairs and IT infrastructure, \$0.607M to the NMHS gym rebuild, \$0.575M 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.

General Fund Resources & Requirements

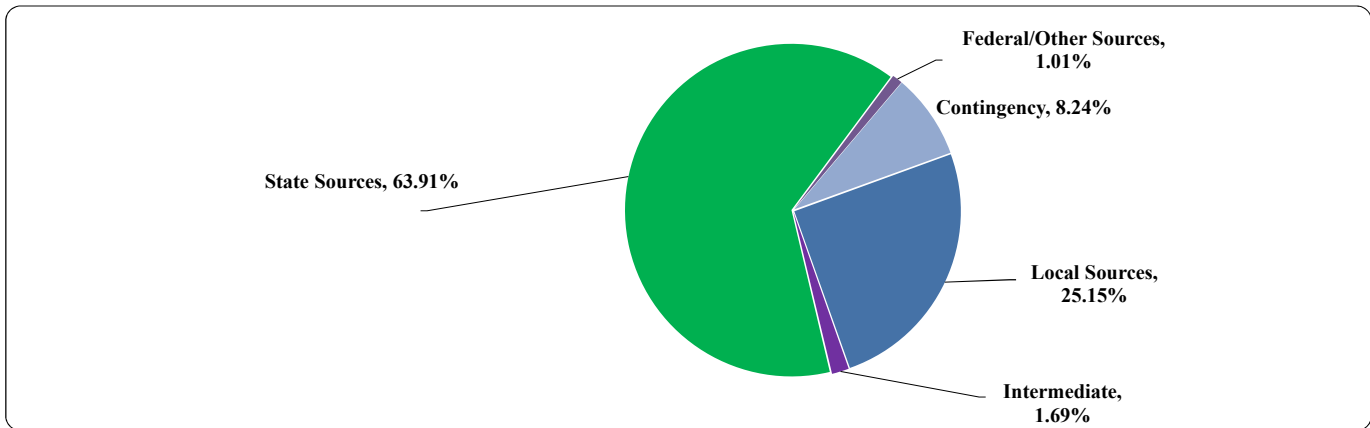
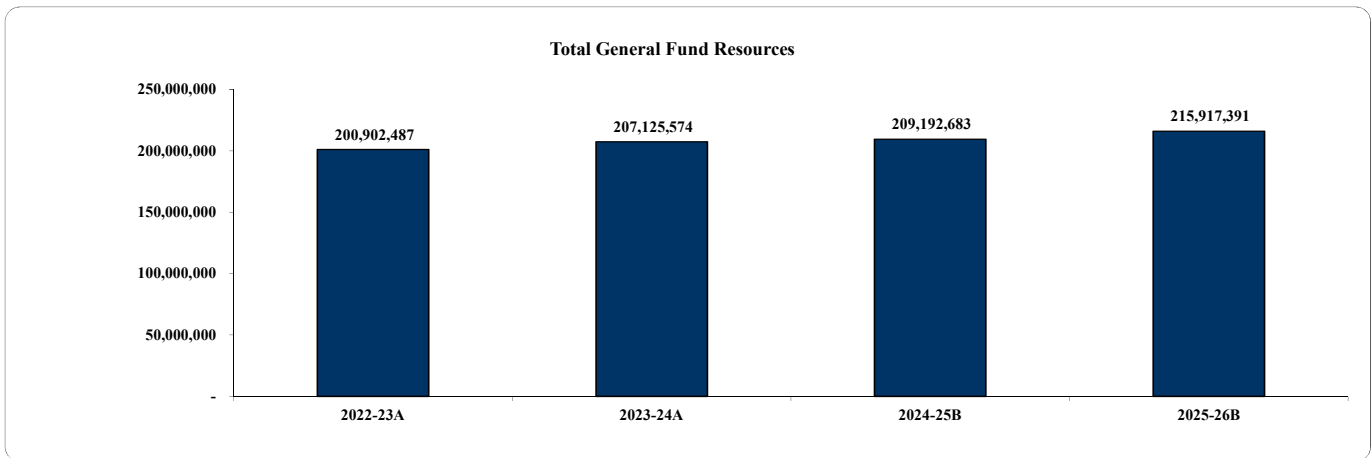
The General Fund is the primary operating fund of the District.
This fund is used to account for all unrestricted resources.



In FY25-26, General Fund Budget Resources are \$215.9M, an increase of \$6.7M or 3.2% from the prior year. Revenues minus expenditures leaves a deficit balance of \$3.3M. Beginning fund balance is projected to be \$17.80M, -\$3.4M or -16% 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

	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
Total General Fund Resources	Actual	Actual	Amended	Proposed	Approved	Adopted
Local	47,850,459	51,371,285	52,727,573	54,471,802	54,471,802	54,288,533
Intermediate	4,148,146	3,693,402	3,500,000	3,650,000	3,650,000	3,650,000
State	118,818,008	124,114,169	129,505,926	138,673,564	138,673,564	137,996,564
Federal	280,818	175,553	130,000	130,000	130,000	130,000
Transfers In and Other Sources	1,126,988	3,631,838	2,050,000	2,050,000	2,050,000	2,050,000
Beginning Fund Balance	28,678,069	24,139,326	21,279,185	17,802,295	17,802,295	17,802,295
TOTAL RESOURCES	200,902,487	207,125,574	209,192,683	216,777,660	216,777,660	215,917,391



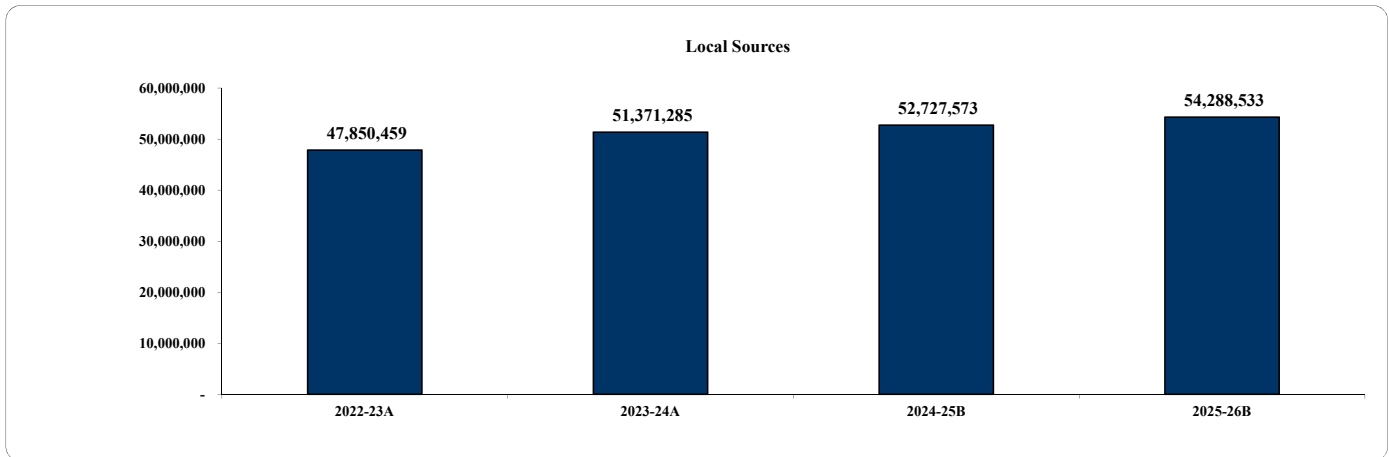
Including transfers in from other funds and the beginning fund balance, there is a \$6.7M or 3.2% increase in total resources from the prior year. This difference is mainly due to a increase of nearly \$8.5M in State Sources primarily from the State School Fund (SSF), partially offset by a reduction in the beginning fund balance by -\$3.4M. There is a \$1.5M 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 \$10.2M or 5.5% over prior budget. Reductions were made in the adopted version based on new projections of reductions in the local and state funding.

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	48,551,280	48,551,280
Prior Years' Taxes	1,038,067	1,116,233	848,720	848,720	848,720	848,720
Payment in Lieu of Property Taxes	(82,125)	-	-	-	-	-
Interest/Penalties on Taxes	30,089	29,518	35,000	35,000	35,000	35,000
Interest on Investments	2,038,492	3,601,991	3,000,000	2,987,802	2,987,802	2,804,533
Extracurricular Activities	1,781	-	-	-	-	-
Pre-School Fees	51,051	70,357	40,000	40,000	40,000	40,000
Other Revenue - Local Sources	-	-	-	-	-	-
Rentals	42,208	38,082	40,000	100,000	100,000	100,000
Contributions	109	19,745	-	-	-	-
Services Provided Other Charter Schools	42,365	37,602	40,000	40,000	40,000	40,000
Textbook Sales	-	-	-	-	-	-
Recovery of Expenditures	-	-	5,000	5,000	5,000	5,000
Services Provided Other Funds	-	-	5,000	5,000	5,000	5,000
Fees Charges to Grants	1,086,112	1,208,517	1,140,000	1,140,000	1,140,000	1,140,000
Miscellaneous Revenue	47,895	44,800	70,000	70,000	70,000	70,000
Payroll Reimbursement	42,842	11,650	35,000	35,000	35,000	35,000
Field Trip Reimbursement	42,512	59,776	15,000	15,000	15,000	15,000
P-Card Rebate	127,270	64,866	75,000	75,000	75,000	75,000
Music Instrument Rentals	2,850	800	8,000	8,000	8,000	8,000
Self-Pay Health Ins Reimbursement	629,324	565,060	413,000	413,000	413,000	413,000
E-Rate Reimbursement	41,184	65,227	50,000	103,000	103,000	103,000
County School Fund	-	-	-	-	-	-
LOCAL SOURCES	47,850,459	51,371,285	52,727,573	54,471,802	54,471,802	54,288,533

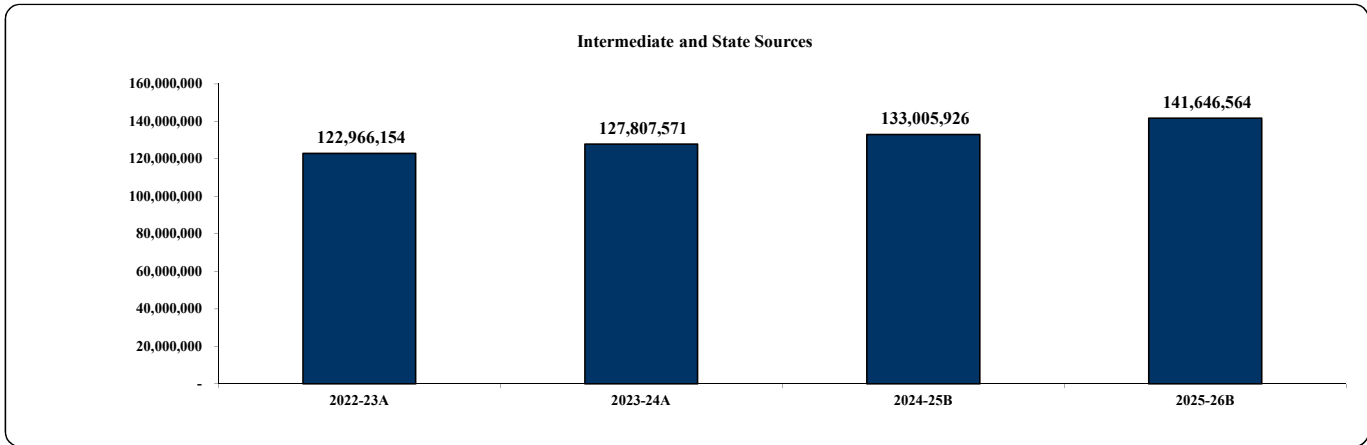


Local sources for FY25-26 are budgeted to come in at \$54.2M, up \$1.5M (3.0%) from the FY24-25 Amended Budget of \$52.7M. Local revenue sources primarily come from property taxes, which make up 94% of the local sources. Property taxes are pooled together at the state level and allocated equally as part 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. Interest income is lower for the adopted version of the budget based on a lower interest expectation.

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	3,650,000	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	3,650,000	3,650,000

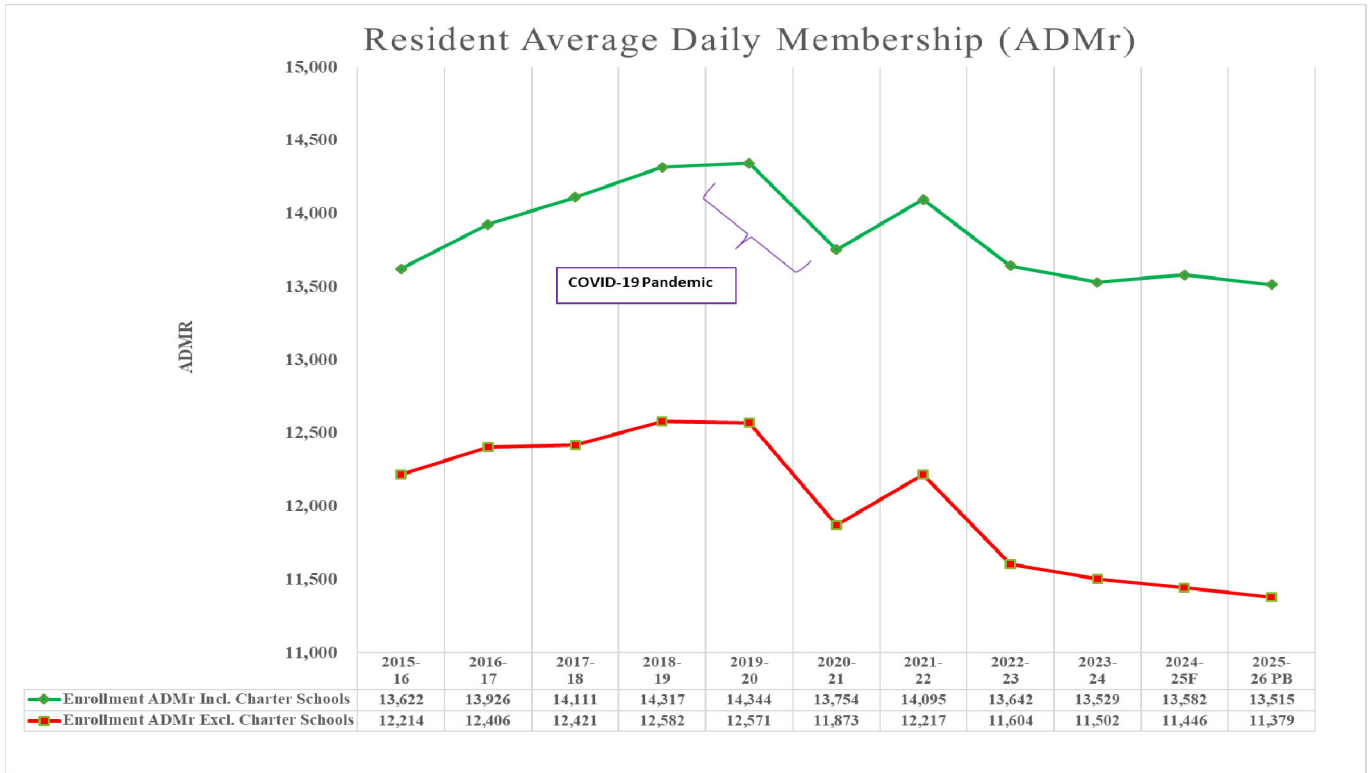
	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
State Sources	Actual	Actual	Amended	Proposed	Approved	Adopted
State School Fund	116,711,263	121,940,637	127,172,391	136,480,731	136,480,731	135,603,731
Common School Fund	1,808,999	1,800,481	1,852,535	1,961,833	1,961,833	1,961,833
Juvenile Detention Grant	203,800	329,051	451,000	201,000	201,000	401,000
Teen Parent Grant	4,959	15,394	30,000	30,000	30,000	30,000
State Grants	88,986	28,606	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
STATE SOURCES	118,818,008	124,114,169	129,505,926	138,673,564	138,673,564	137,996,564



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 \$138.0M for FY25-26, up \$8.5M (6.6%). For FY25-26 the Medford School District (MSD) is in the first year of an estimated \$11.359B 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 ADM_r of 13,515 for the District budget is down 66.9 or 0.5% from prior year. Consolidated ADM_r is down 107 or 0.8% students from 2015-16.

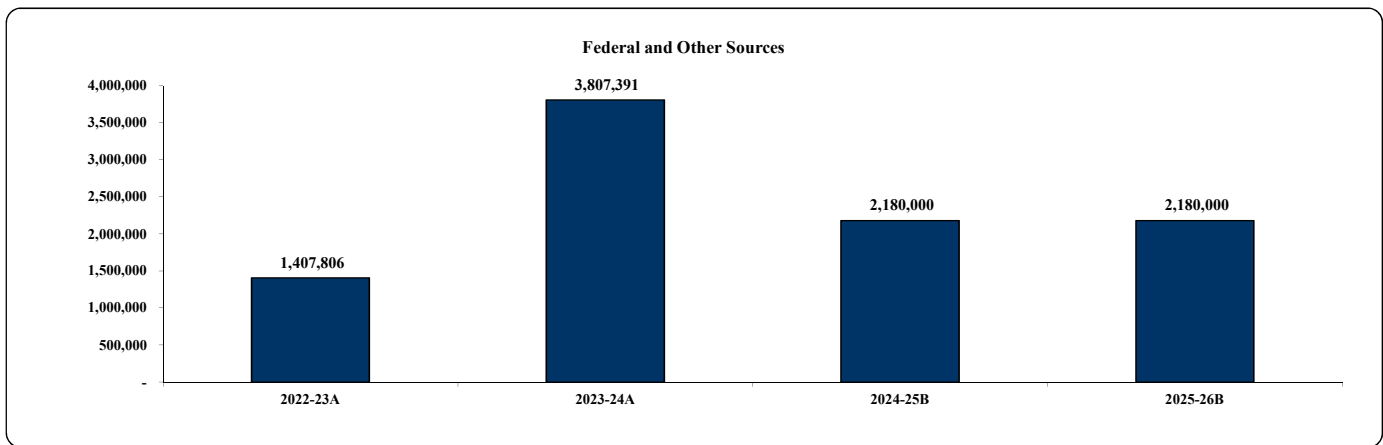
Charter School ADM_r: Charter school ADM_r is projected at 2,136, equal to prior year. Enrollment has increased 728 students or 51.7% from 2015-16.

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

General Fund Resources

Federal Sources	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approved	Adopted
Child Care Block Grant	13,095	15,987	30,000	30,000	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	100,000	100,000
FEDERAL SOURCES	280,818	175,553	130,000	130,000	130,000	130,000

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



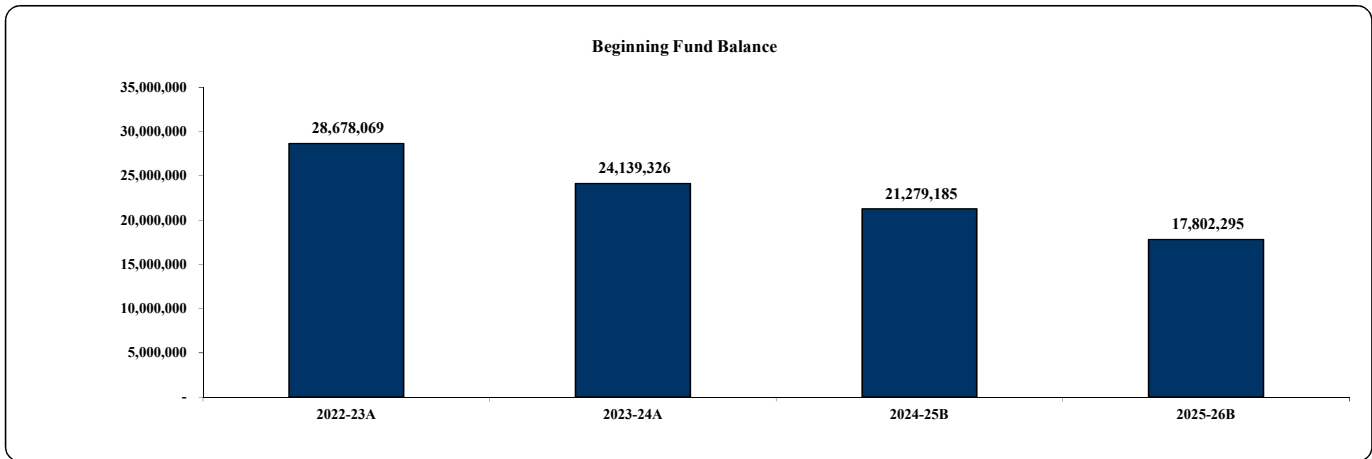
Federal sources are budgeted at \$0.13M, which is flat to the prior year budget.

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

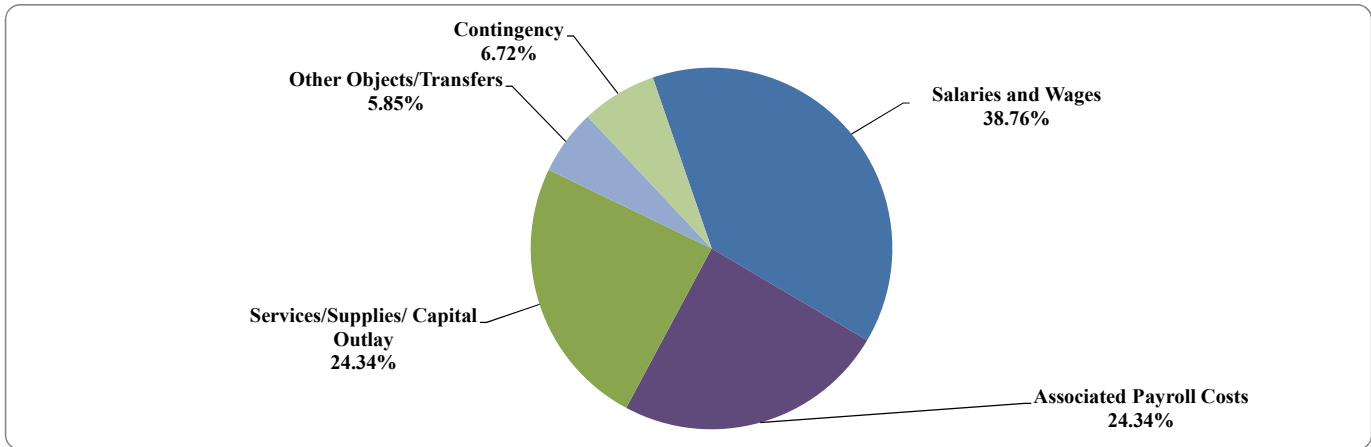
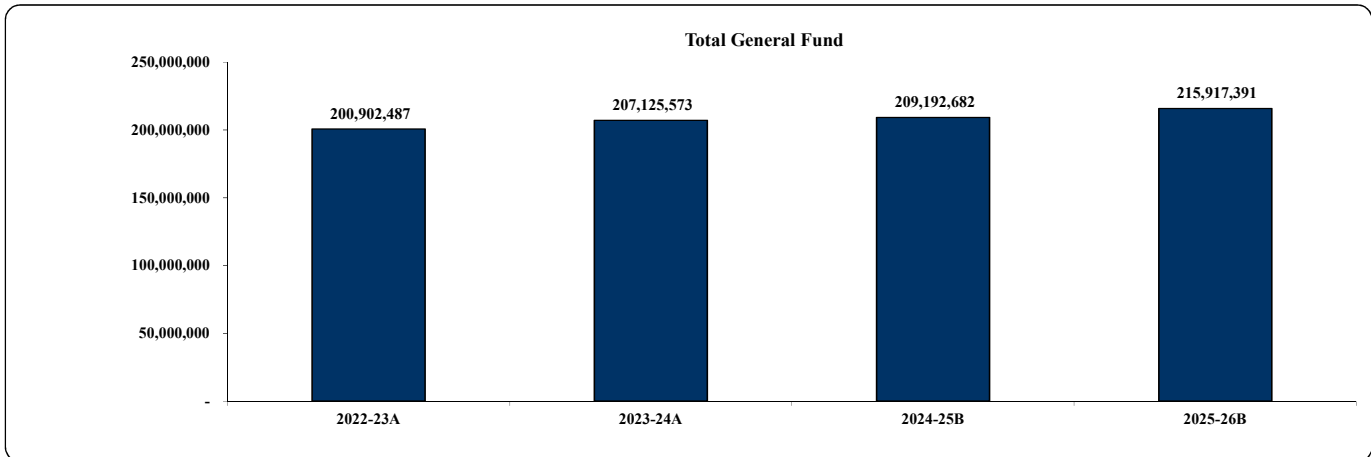
Beginning Fund Balance	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Beginning Fund Balance	28,678,069	24,139,326	21,279,185	17,802,295	17,802,295	17,802,295
BEGINNING FUND BALANCE	28,678,069	24,139,326	21,279,185	17,802,295	17,802,295	17,802,295



Beginning Fund Balance is down -\$3.47M, -16.3% 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	83,609,319	83,699,047
Benefits	42,979,208	47,319,436	48,775,585	53,299,270	53,299,270	52,544,271
Purchased Services	34,775,300	37,829,948	41,232,508	43,696,657	43,696,657	43,546,657
Supplies and Materials	7,615,092	6,826,169	6,700,843	7,252,314	7,252,314	7,252,314
Capital Outlay	8,974,020	3,263,254	1,765,000	1,745,000	1,745,000	1,745,000
Other Objects	3,458,481	3,609,459	1,595,971	1,637,806	1,637,806	1,637,806
Transfers	7,050,000	10,364,813	11,498,650	11,035,000	11,035,000	10,990,000
Contingency	24,139,326	21,279,185	17,802,295	14,502,294	14,502,294	14,502,295
TOTAL General Fund	200,902,487	207,125,573	209,192,682	216,777,660	216,777,660	215,917,391

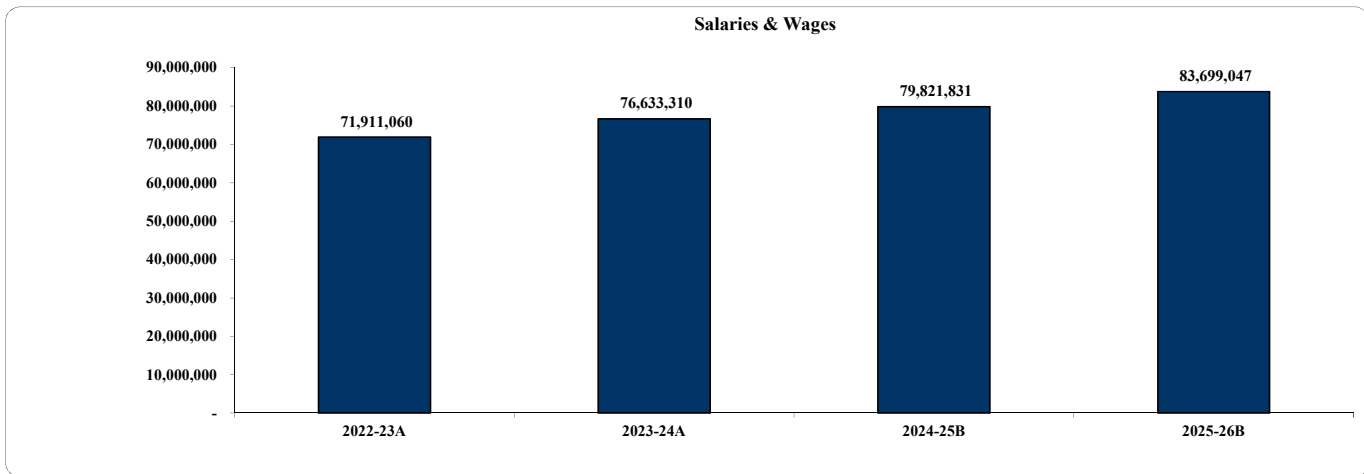


General Fund Requirements are up \$6.7M or 3.2% to \$215.9M, primarily due primarily to a 3% increase in the Cost of Living adjustment as well as a PERS employer rate increase. Spending is up \$10.5M to \$190.4M (5.9%), transfers out are down -\$0.508M (-4.4%) and Contingency is down -\$3.3M (18.5%). See spending detail on pages 18 to 105 for more information. Salaries and benefits have an increase in the adopted version based on the 10 FTE increase in the SpEd functions as well as an increase to the GF from a transfer from the SIA fund.

Individual changes by object and function are described in the following pages of this budget document. The chart above shows the allocation of requirements by object, including contingency. When fund balance reserves, contingency, and charter school pass-through payments are excluded, the ratios for percentage of total General Fund spending are: salaries and wages 46.65%, payroll benefit cost 29.29%, services/supplies/capital outlay 17.02%, and other objects/transfers 7.04%. This again demonstrates that most of the District spending for ongoing operations is in personnel costs with 75.94% 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	45,522,061	45,770,682
Classified	17,718,696	19,823,757	22,066,848	23,627,944	23,627,944	23,763,055
Administrative	6,274,667	6,729,116	6,835,614	7,196,983	7,196,983	7,026,226
Classified Managers	1,366,527	1,638,833	1,605,918	1,668,351	1,668,351	1,668,351
Early Retirement Stipends	736,500	539,000	1,077,234	913,400	913,400	913,400
Licensed Substitutes	-	27,402	112,491	23,690	23,690	23,690
Classified Substitutes	86,029	76,521	121,390	117,850	117,850	117,850
Licensed Temporary	568,698	913,902	1,143,380	1,220,333	1,220,333	1,081,133
Classified Temporary	302,253	244,984	519,095	481,558	481,558	481,558
Classified Overtime	537,313	553,342	432,875	432,875	432,875	432,875
Extra Duty Compensation	1,298,719	1,258,466	1,650,358	1,702,224	1,702,224	1,720,576
Home Instruction	59,536	35,478	122,404	160,611	160,611	160,611
Insurance Opt Out	244,308	330,751	607,816	541,440	541,440	539,040
SALARIES & WAGES	71,911,060	76,633,310	79,821,831	83,609,319	83,609,319	83,699,047



Total General Fund salaries and wages are up \$3.8M or 4.9% 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 contract days to the General Fund after the ending ESSER Special Revenue funds. There is also an increase of \$0.9 million due to the net addition of 11.65 FTE in the general fund. These increases are partially offset by an expected attrition savings of -\$0.60M, -\$0.58 in vacancies, -0.1 in temp labor, and -\$0.16M savings in lower early retirement stipends. For the record, special revenue FTE is down 8.15 FTE so there is a net increase of 3.5 FTE in total year over year.

All District Funds Staffing Summary

Full Time Equivalent (FTE)	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	623.82	621.16	612.81	2.66	11.01
Special Revenue - Non SpEd	126.12	132.77	108.10	(6.66)	18.02
Subtotal Non SpEd Instruction	749.95	753.94	720.91	(4.00)	29.03
General Fund - SpEd	176.40	165.40	168.71	11.00	7.69
Special Revenue - SpEd	44.13	45.63	41.64	(1.50)	2.49
Subtotal SpEd Instruction	220.54	211.03	210.35	9.50	10.18
Total Instruction	970.48	964.96	931.26	5.50	39.20
Support Services					
General Fund - Non SpEd	331.09	333.09	332.92	(2.00)	(1.83)
Special Revenue - Non SpEd	31.00	31.00	37.55	-	(6.55)
Subtotal Non SpEd Support Services	362.09	364.09	370.47	(2.00)	(8.38)
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	402.89	404.90	408.88	(2.00)	(5.98)
Consolidated					
General Fund - Non SpEd	954.91	954.26	945.73	0.65	9.18
Special Revenue - Non SpEd	157.12	163.77	145.65	(6.66)	11.47
Subtotal Non SpEd Consolidated	1,112.03	1,118.03	1,091.38	(6.00)	20.65
General Fund - SpEd	209.20	198.20	198.11	11.00	11.08
Special Revenue - SpEd	52.13	53.63	50.64	(1.50)	1.49
Subtotal SpEd Consolidated	261.33	251.83	248.75	9.50	12.57
TOTAL CONSOLIDATED	1,373.36	1,369.86	1,340.13	3.50	33.22

SpEd = Special Education

The projected staffing for FY25-26 is 1,373.36 FTE, a net increase of 3.5 FTE or 0.26% higher across all funds.

While Special Education enrollment increases we will continue to see a decline in FTE due to the overall decrease in enrollment across the district. SpEd is up a total of 9.5 FTE due to a high needs Kindergarten population and staffing to this need.

The 6.0 FTE increase in the non-SpEd function are spread across several departments and are adjustments based on expected enrollment as well as staffing needs across the District.

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

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	303.05	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	141.29	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	182.91	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	121.99	111.99	110.85	103.40	96.25	83.46	72.68	72.68	72.38	74.28	67.22
1250	ERC - Resource Rooms	93.53	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	12.44	8.10	7.52	11.88	11.50	17.43	22.58	20.58	7.16	7.16	7.81
1272	Title I	44.13	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
1296	Homeschool	1.00	-	-	-	-	-	-	-	-	-	-
1297	At Risk	-	-	-	-	-	0.25	0.25	0.25	0.25	0.22	0.22
	TOTAL INSTRUCTION	967.55	964.96	980.96	974.26	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	8.00	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	82.13	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	7.00	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	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	292.21	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	1,373.36	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 FY16-17	214.84	-	-	-	-	-	-	-	-	-	-
	SpEd Totals	275.26	261.42	261.04	247.88	246.94	241.17	217.39	211.39	182.72	180.69	168.84

The table above shows the increase in staffing across all funds by function since FY16-17. To achieve the goals set by the Board, the District has allocated resources to increasing total staffing by 214.84 FTE or 18.5% to 1,373.36 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%.

The largest FTE increase is in Instruction, with the addition of 110.91FTE, or a 13% increase. A large portion of these increases are in SpEd functions.

The largest percentage increase is in Support Services, 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 18.19 FTE, or 28%.

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	303.05	311.72	344.54	(41.49)	(32.82)
1121	Middle-Except Co-Curr	141.29	138.62	86.27	55.02	52.35
1131	High School-Except Co-Curr	182.91	183.75	176.55	6.36	7.20
1210	Talented and Gifted	-	-	0.17	(0.17)	(0.17)
1220/1240	SPED: Maps and Focus	121.99	111.99	67.22	54.77	44.77
1250	ERC - Resource Rooms	93.53	96.03	51.34	42.19	44.69
1260	Early Intervention Childhood	3.00	3.00	-	3.00	3.00
1261	Early Intervening	12.44	8.10	7.81	4.63	0.29
1272	Title I	44.13	44.13	60.53	(16.40)	(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	Homschool	1.00	-	-	1.00	-
1297	At Risk	-	-	0.22	(0.22)	(0.22)
	TOTAL INSTRUCTION	967.55	964.96	845.49	122.06	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	8.00	6.00	7.44	0.56	(1.44)
2191	Student WellNess	1.50	1.50	-	1.50	1.50
	Subtotal Direct Student Support	82.13	80.13	63.94	18.19	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	7.00	8.00	-	7.00	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
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	292.21	293.30	217.69	74.52	75.61
	TOTAL SUPPORT SERVICES	405.80	404.89	313.03	92.77	91.86
	GRAND TOTAL	1,373.36	1,369.86	1,158.52	214.83	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 increases has increased by a total of 214.83 FTE, or 15.7%.

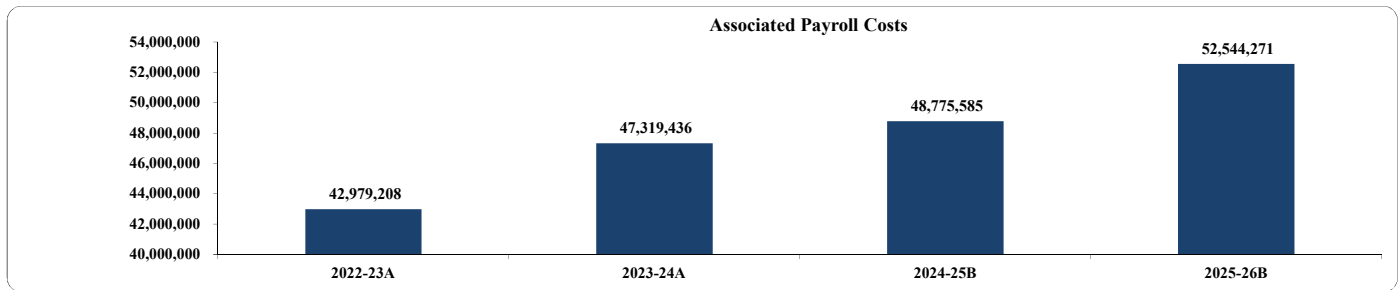
All District Funds Staffing By Fund FY25-26

Function	Function Description	General Fund	Federally Funded Special Revenue Grants	SIA Grant Funded	Other Grants	FY25-26 Total
1111	Elementary - Primary	267.15	-	24.00	11.90	303.05
1121	Middle-Except Co-Curr	133.79	-	3.00	4.50	141.29
1131	High School-Except Co-Curr	157.85	-	7.00	18.06	182.91
1210	Talented and Gifted	-	-	-	-	-
1220/1240	SPED: Maps and Focus	96.69	20.30	5.00	-	121.99
1250	ERC - Resource Rooms	74.71	6.58	12.25	-	93.53
1260	Early Intervention Childhood	3.00	-	-	-	3.00
1261	Early Intervening	2.22	10.22	-	-	12.44
1272	Title I	-	43.73	-	0.40	44.13
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		798.22	83.22	51.25	34.86	967.55
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	5.00	3.00	-	-	8.00
2191	Student Wellness	1.50	-	-	-	1.50
Subtotal Direct Student Support		65.13	4.00	13.00	-	82.13
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	7.00	-	-	-	7.00
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	-	-	-	-	-
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		277.30	1.00	13.00	0.91	292.21
TOTAL SUPPORT SERVICES		365.89	10.00	29.00	0.91	405.80
GRAND TOTAL		1,164.11	93.22	80.25	35.77	1,373.36

Of the 1,373.36 FTE projected for FY25-26, the General Fund has 1,164.11 FTE or 84.8% of the employees and the Special Revenue Fund has a combined 209.24 FTE or 15.2%. Of the 209.24 special revenue FTE, 5.8% are in SIA and 2.6% are in federally funded grants.

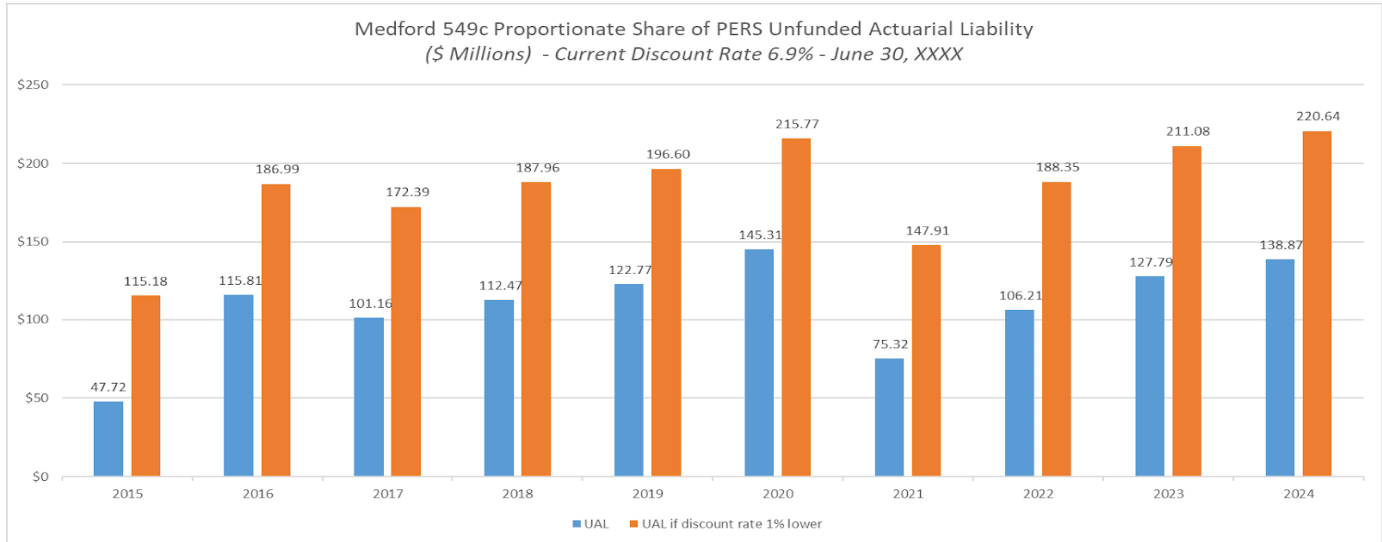
General Fund Expenditures - Associated Payroll Costs

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	26,328,059	25,300,290
Social Security	4,327,303	4,621,416	5,111,175	5,342,077	5,342,077	5,347,789
Medicare	1,022,445	1,083,942	1,195,378	1,249,357	1,249,357	1,250,692
Workers Compensation	186,001	233,341	383,881	398,071	398,071	398,497
Unemployment	66,530	82,497	533,949	857,521	857,521	858,443
Oregon Paid Leave	180,821	306,288	366,484	369,261	369,261	370,101
Health Insurance	14,144,829	15,581,184	14,939,777	15,513,192	15,513,192	15,776,168
Life Insurance	22,781	17,289	18,823	18,230	18,230	18,257
TSA Exec ER Paid	1,021,486	1,064,134	1,218,156	1,231,966	1,231,966	1,238,586
Long Term Disability	160,137	176,605	252,153	237,106	237,106	236,646
FSA/HSA	451,413	648,818	658,199	665,800	665,800	661,400
403B/457B ER Match	261,743	299,898	328,575	349,740	349,740	348,510
Post Retirement Healthcare	719,938	599,050	738,892	738,892	738,892	738,892
BENEFITS	42,979,208	47,319,436	48,775,585	53,299,270	53,299,270	52,544,271



Total General Fund Associated Payroll Costs are up \$3.8M or 7.73% to \$52.5M from \$48.8M in the prior year. The largest part of the increase is a \$2.7M 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 \$0.8M. The percentage for PERS is expected to be lower than what was previously projected for the approved version.

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

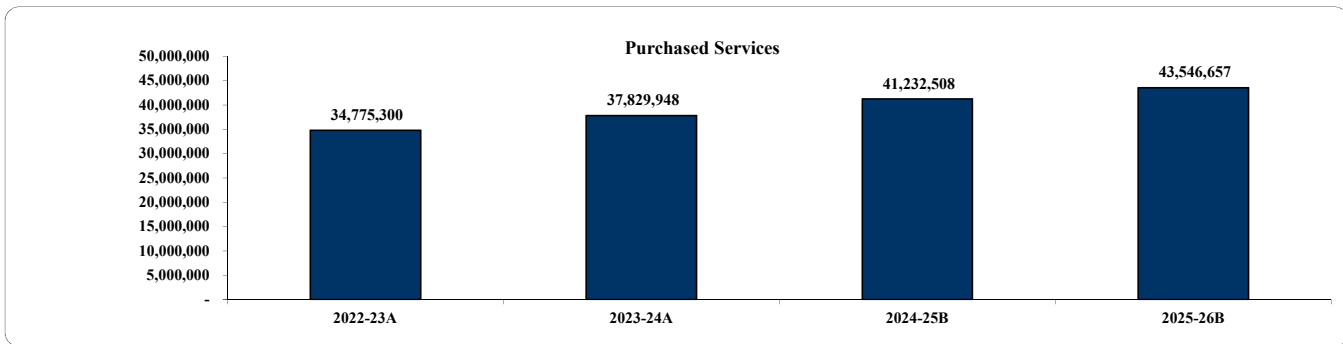
PERS investment returns for 2024 were 5.75%, less than the 6.9% target.

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	80,000	80,000
Professional Growth	139,171	215,749	169,386	178,220	178,220	178,220
Pro/Tech Service - Instructional	1,435,717	1,881,502	1,814,502	2,072,528	2,072,528	1,972,528
Cleaning Service	1,280	2,670	1,800	1,800	1,800	1,800
Repair and Maintenance	1,353,840	1,749,840	2,386,500	2,569,500	2,569,500	2,569,500
Rental	421,501	648,457	687,090	705,000	705,000	705,000
Electricity	1,429,994	1,707,008	1,919,085	2,163,000	2,163,000	2,163,000
Natural Gas	656,394	445,377	350,000	292,000	292,000	292,000
Water/Sewer	589,238	633,525	783,720	859,280	859,280	859,280
Garbage	288,492	297,644	237,637	316,200	316,200	316,200
Other Property Services	20,797	22,368	70,000	70,000	70,000	70,000
Pupil Transportation	5,581,773	5,665,854	6,463,380	6,757,065	6,757,065	6,757,065
Pupil Transportation - Other	58,801	53,258	72,225	59,725	59,725	59,725
Travel & Training - In District	32,082	23,418	37,264	29,639	29,639	29,639
Travel & Training - Out of District	235,119	243,219	139,259	166,621	166,621	166,621
Telephone	400,352	376,619	350,000	350,000	350,000	350,000
Postage	45,212	24,297	53,127	47,437	47,437	47,437
Advertising	53,688	84,550	58,300	56,300	56,300	56,300
Printing	70	324	5,000	5,000	5,000	5,000
Charter School Payments	17,958,363	18,737,350	20,610,994	22,010,994	22,010,994	22,010,994
Tuition	7,404	13,313	51,000	52,600	52,600	52,600
Audit Services	71,000	63,580	60,000	60,000	60,000	60,000
Legal	230,299	70,254	148,000	155,000	155,000	155,000
Architect/Engineering Services	105,989	75,887	95,000	80,000	80,000	80,000
Negotiations	23,739	59,604	10,000	45,000	45,000	45,000
Elections	30,068	-	20,000	20,000	20,000	20,000
Professional Services - Tech/Non-Instr	1,573,812	1,674,258	1,800,060	1,550,664	1,550,664	1,500,664
Other General Prof/Tech Sv	3,021	18,043	-	-	-	-
Other Licensed Subs	1,574,332	2,369,342	2,117,949	2,240,473	2,240,473	2,240,473
Other Classified Subs	374,311	612,017	661,230	702,611	702,611	702,611
PURCHASED SERVICES	34,775,300	37,829,948	41,232,508	43,696,657	43,696,657	43,546,657

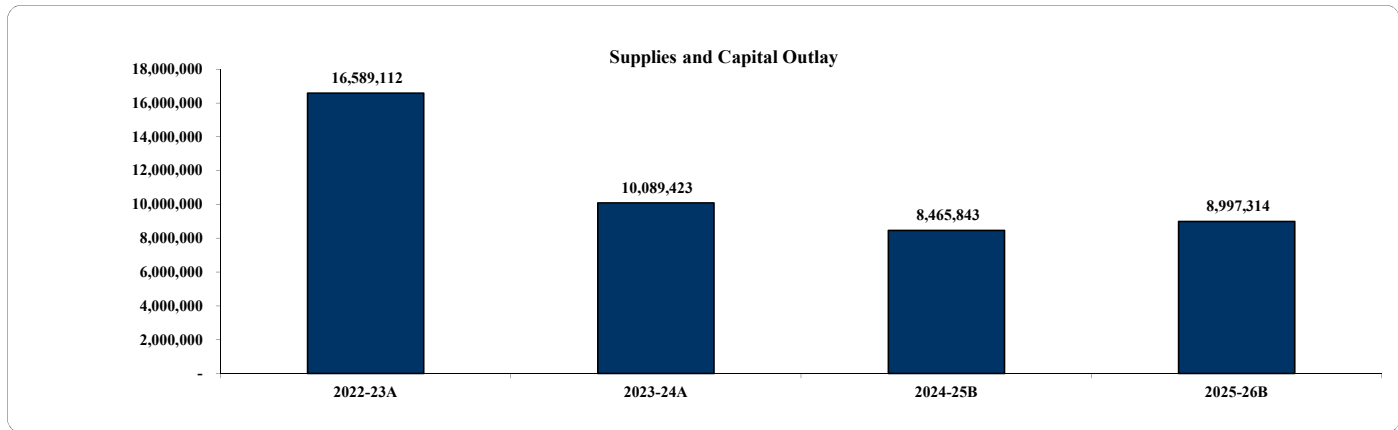


Total General Fund Purchased Services are up \$2.3M or 5.6% to \$43.5M from \$41.2M in the prior year. This is primarily due to an increase in utilities of \$0.34M and charter school pass through payments of \$1.4M. The increase in Professional Technical Services Instruction of \$0.16M is mainly due 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	2,619,370	2,619,370
Student Awards		-	-		-	-
Textbooks	248,267	238,299	254,400	267,800	267,800	267,800
Library Books	233,978	104,765	146,470	143,350	143,350	143,350
Periodicals	8,439	5,333	4,898	6,784	6,784	6,784
Non-Consumables	1,458,014	815,715	660,533	629,233	629,233	629,233
Software	2,050,117	1,863,173	2,301,985	2,688,041	2,688,041	2,688,041
Accelerated Reader Software	19,962	2,163	400	2,165	2,165	2,165
Hardware Under \$5000	752,253	1,269,676	695,482	895,572	895,572	895,572
SUPPLIES	7,615,092	6,826,169	6,700,843	7,252,314	7,252,314	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	80,000	80,000
Equipment - Replacement	21,695	70,313	185,000	165,000	165,000	165,000
Capital Outlay - GASB 96 SBITA	939,987	2,856,138	1,200,000	1,200,000	1,200,000	1,200,000
Capital Outlay - GASB 87 Leases	187,001	225,700	300,000	300,000	300,000	300,000
CAPITAL OUTLAY	8,974,020	3,263,254	1,765,000	1,745,000	1,745,000	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 -\$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.

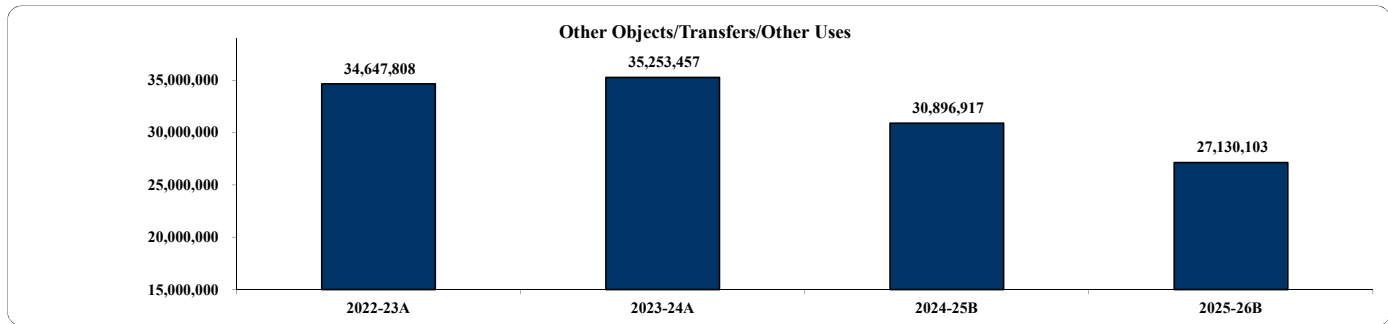
General Fund Expenditures - Other Objects & Transfers Summary

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	316,746	316,746
Liability Insurance	495,973	539,214	628,467	624,890	624,890	624,890
Fidelity Bond	-	-	-	-	-	-
Property Insurance	474,762	614,752	648,733	681,170	681,170	681,170
Settlements and Judgments	-	44,500	10,000	10,000	10,000	10,000
Pers UAL Lump Sum Payment	549	-	-	-	-	-
Grant Indirect Charges	6,926	14,831	-	5,000	5,000	5,000
OTHER OBJECTS	3,458,481	3,609,459	1,595,971	1,637,806	1,637,806	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	11,035,000	10,990,000
TRANSFERS	7,050,000	10,364,813	11,498,650	11,035,000	11,035,000	10,990,000

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	17,802,295	14,502,294	14,502,294	14,502,295
Unappropriated Fund Balance	-	-	-	-	-	-
OTHER USES	24,139,326	21,279,185	17,802,295	14,502,294	14,502,294	14,502,295

TOTAL OTHER	34,647,808	35,253,457	30,896,917	27,175,101	27,175,101	27,130,103
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Total General Fund Other Objects costs are roughly equal to the prior year.

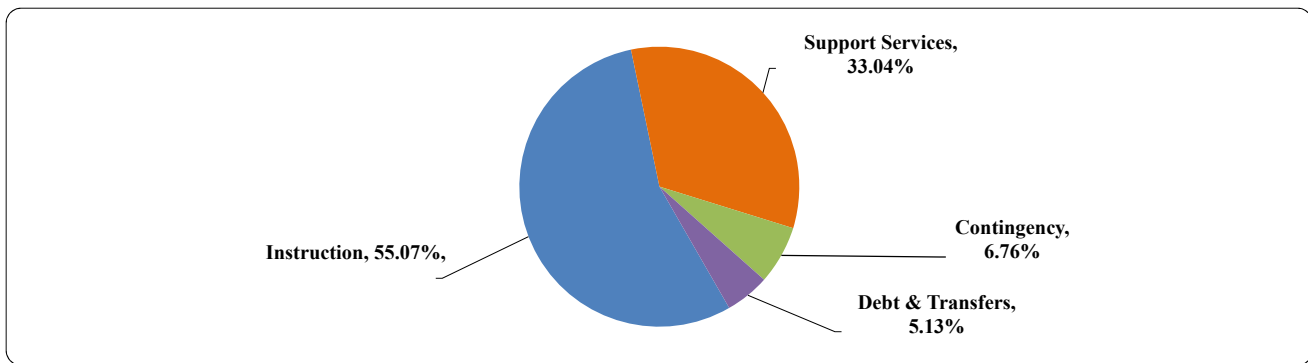
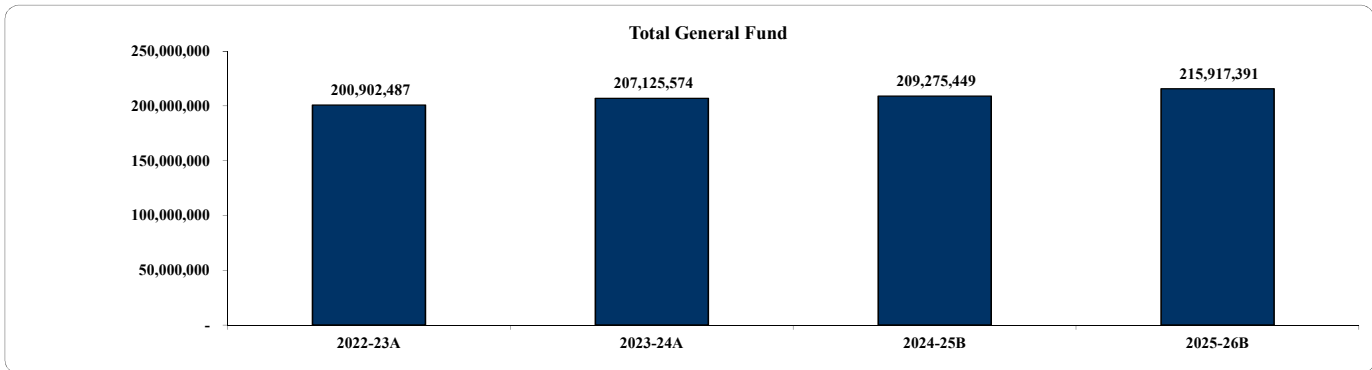
Total General Fund Transfers Out to Other Funds is down -\$0.5M, or -4.4% due to a reduced transfer to the projects reserve fund. The General Fund is budgeting to transfer a total of \$10.99M, which will be distributed as follows: \$7.07M to the project reserve fund (p. 117) to fund Curriculum, Capital Maintenance and Repairs and IT infrastructure, \$0.607M to the NMHS gym rebuild, \$0.575M 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 \$14.5M 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 7.32%.

General Fund Requirements by Classification

Total General Fund	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approved	Adopted
Instruction*	101,475,477	107,091,723	109,501,391	118,314,142	118,314,142	118,088,575
Support Services*	59,601,919	65,312,226	68,973,113	71,426,223	71,426,223	70,836,521
Facilities*	8,635,765	3,082,440	1,500,000	1,500,000	1,500,000	1,500,000
Debt & Transfers*	7,050,000	10,360,000	11,498,650	11,035,000	11,035,000	10,990,000
Contingency*	24,139,326	21,279,185	17,802,295	14,502,295	14,502,295	14,502,295
TOTAL General Fund Uses	200,902,487	207,125,574	209,275,449	216,777,660	216,777,660	215,917,391

*Appropriation Level



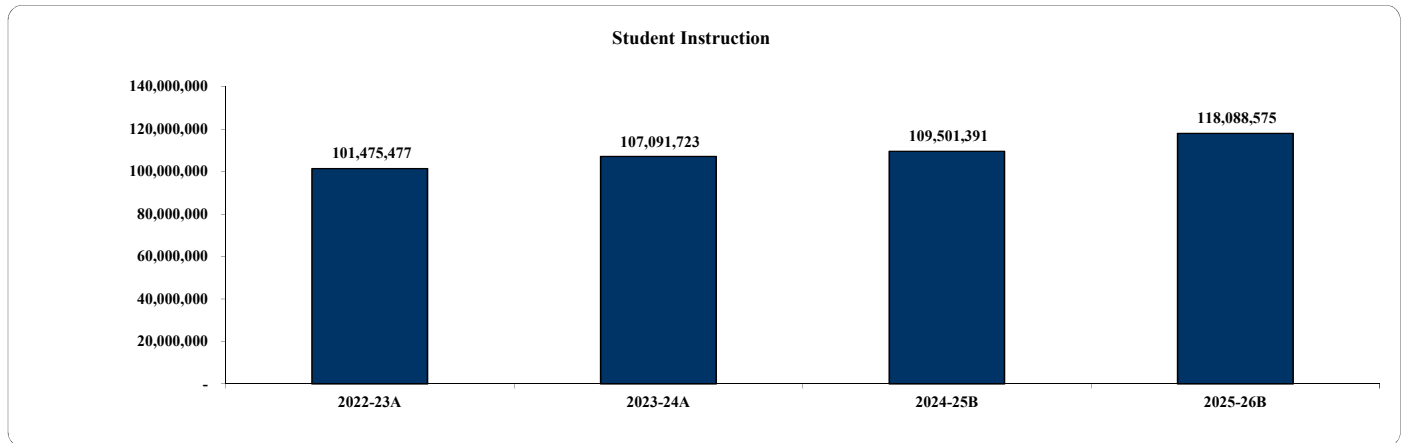
Instruction and Support Services spending are a combined total of \$188.9M, an \$8.5M increase from FY24-25. This is mainly due to an increase in wages from COLAs and Steps as well as associated payroll costs (including an increase in PERS employer contribution rates). There is a reduction of debt & transfers out to other funds of -\$0.5M, and a reduction of contingency, -\$3.3M due to the proposal to deficit spend in FY25-26.

Contingency is projected to be \$14.5M, 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 55.07% of total spending, an increase of 2.75% from the FY24-25 budget level of 52.3%. Support Services percentage of spending is 33.04%, up 0.08% from the FY24-25 Budget level of 33.0%, Contingency on a percentage basis of the total spending is -1.74% 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	33,131,458	32,745,565
Middle School Programs (6-8)	10,735,534	14,880,607	15,342,198	17,353,581	17,353,581	17,428,132
Middle School Co-Curricular	387,988	401,688	520,732	486,711	486,711	495,166
High School Programs (9-12)	18,613,593	19,364,080	19,518,350	21,321,812	21,321,812	21,159,522
High School Co-Curricular	902,350	977,140	1,108,372	1,076,747	1,076,747	1,088,377
Talented & Gifted Programs	28,228	58,281	46,731	51,324	51,324	51,324
Special Programs	6,046,152	7,139,061	6,447,543	7,252,467	7,252,467	7,914,177
Resource Rooms	5,634,084	5,993,248	6,295,878	6,985,211	6,985,211	6,815,476
Early Intervention Programs	791,543	850,180	872,093	957,169	957,169	951,711
Alternative Education	390,591	489,589	680,637	819,799	819,799	812,280
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	22,010,994	22,010,994
English Language Learners	3,953,008	4,434,450	5,313,353	5,502,576	5,502,576	5,460,202
Teen Parent Program	327,487	352,556	467,029	498,152	498,152	493,374
Homebound Program	77,070	51,198	272,051	230,422	230,422	228,079
Homeschool				158,042	158,042	156,468
At-Risk Program	75,021	75,000	75,000	75,000	75,000	75,000
Summer School - High School	163,361	266,344	239,718	402,677	402,677	202,728
STUDENT INSTRUCTION	101,475,477	107,091,723	109,501,391	118,314,142	118,314,142	118,088,575



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 \$118M, up \$8.5M (7.8%) 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 will be an increase of 11.63 FTE in the general fund, mainly due to an increase in SpEd functions due to an increase in the number of SpEd students.

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

<i>(Excludes District Transportation)</i>	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					
SOESD SpEd on Behalf of Medford 549C *	2,399,618	2,329,726	2,261,870	(274,618)	(204,726)
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	209.20	198.20	196.02	11.00
Special Revenue Funds	52.13	53.63	50.92	(1.50)
TOTAL SpEd STAFFING	261.33	251.83	246.94	9.50

Total Spending for Special Education (SpEd) & Student Wellness in the General Fund including transportation in the FY25-26 Budget is \$33M. Total staffing across all funds is 261.33 FTE, which is an increase of 9.5 FTE 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)	121.99	111.99
ERC - Resource Rooms (1250)	93.53	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)	8.00	6.00
Total FTE	261.33	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

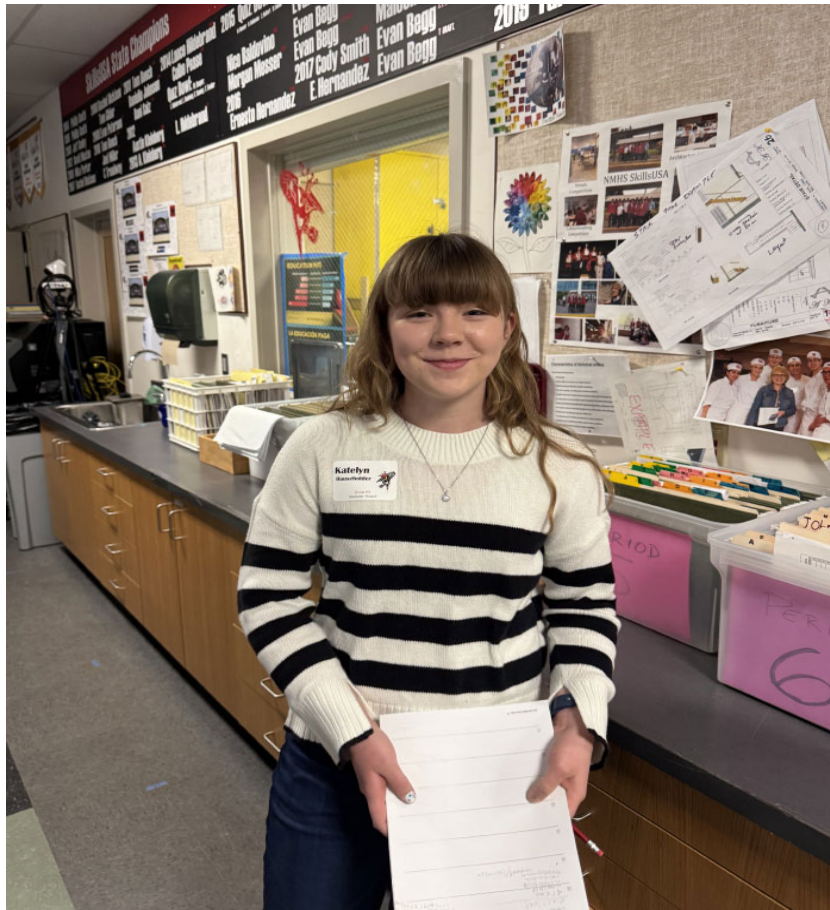
	FY25-26 Budget	FY24-25 Amendment	Change from FY24-25 Budget	Variance
<u>Elementary School</u>	11.50	11.50	-	
<u>Middle School</u>	7.82	7.82	-	
<u>High School</u>	6.18	6.18	-	
Total Music Staffing	25.50	25.50	-	

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.

Notes Page



General Fund Detail Budget - 111 Elementary Programs (K-5)

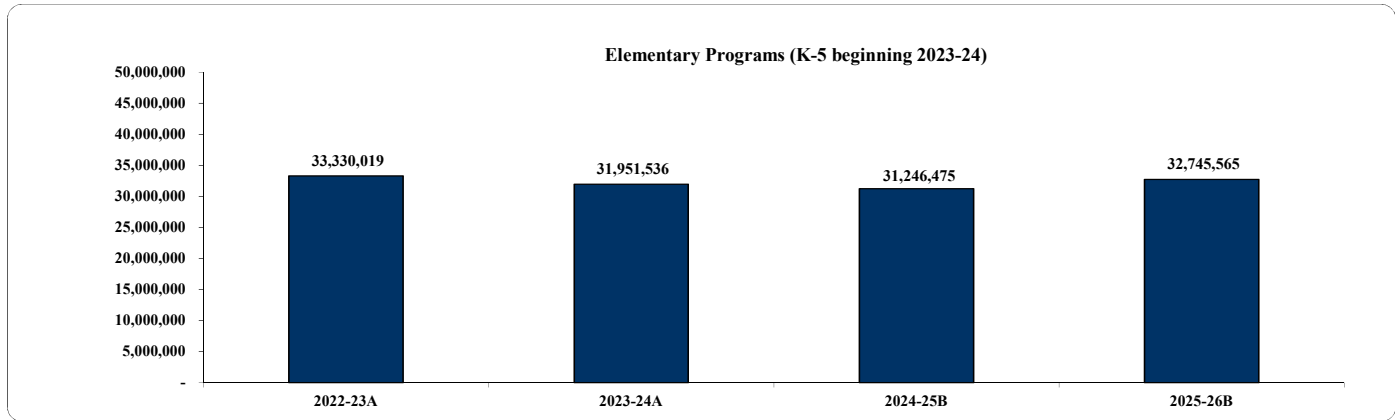
All non-charter students K-5 beginning 2023-24

Object Description	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approved	Adopted
Licensed	17,076,477	15,634,980	15,262,264	15,742,522	15,742,522	15,838,201
Classified	1,793,563	1,817,579	2,181,493	2,236,337	2,236,337	2,092,839
Licensed Substitutes	-	27,402	101,161	12,360	12,360	12,360
Licensed Temporary	57,701	67,768	105,207	124,472	124,472	124,472
Classified Temporary	351	1,757	47,404	47,404	47,404	47,404
Classified Overtime	55,408	44,617	88,023	88,023	88,023	88,023
Extra Duty Compensation	36,515	13,215	10,274	16,127	16,127	16,127
Insurance Opt Out	70,482	79,052	138,144	114,400	114,400	114,400
SALARIES & WAGES	19,091,063	17,686,369	17,933,968	18,381,645	18,381,645	18,333,826
PERS	5,987,960	5,874,147	5,559,194	6,564,704	6,564,704	6,329,986
Social Security	1,177,641	1,091,195	1,171,083	1,203,916	1,203,916	1,200,951
Medicare	282,246	255,199	273,882	281,561	281,561	280,868
Workers Compensation	54,960	54,960	85,209	89,711	89,711	89,490
Unemployment	19,565	18,421	81,429	194,180	194,180	193,702
Oregon Paid Leave	51,345	73,462	79,431	77,780	77,780	77,589
Health Insurance	4,103,816	3,965,318	3,589,678	3,712,358	3,712,358	3,722,463
Life Insurance	9,810	3,510	4,264	4,430	4,430	4,333
TSA Exec ER Paid	312,896	297,913	307,218	312,594	312,594	307,319
Long Term Disability	56,150	61,924	37,556	47,287	47,287	47,176
FSA/HSA	110,562	144,587	133,799	134,400	134,400	132,200
TSA Classified ER Paid Health Insurance Option	22,367	26,709	50,085	55,006	55,006	53,776
BENEFITS	12,189,318	11,867,345	11,372,827	12,677,927	12,677,927	12,439,852
Professional Growth	6,937	4,240	5,000	3,000	3,000	3,000
Professional Instr. Services	123,700	128,599	100,278	130,278	130,278	30,278
Repair/Maintenance/Rentals	915	1,085	3,500	2,000	2,000	2,000
Pupil Transportation	4,821	415	5,600	235	235	235
Transportation	2,546	4,338	-	-	-	-
Travel - In District	81	13	400	400	400	400
Travel - Out of District	7,071	872	2,625	1,900	1,900	1,900
Advertising	-	511	-	-	-	-
Postage	63	82	-	-	-	-
Professional Services - Tech	3,000	8,598	1,200	600	600	600
Other Licensed Subs	736,785	932,594	757,390	780,390	780,390	780,390
Other Classified Subs	192,356	299,006	170,362	170,362	170,362	170,362
PURCHASED SERVICES	1,078,276	1,380,354	1,046,355	1,089,165	1,089,165	989,165
Supplies and Materials	525,033	394,425	491,336	510,449	510,449	510,449
Textbooks	134,352	75,070	140,200	140,200	140,200	140,200
Periodicals	2,714	2,517	-	1,750	1,750	1,750
Non-Consumables	65,971	18,041	21,863	24,222	24,222	24,222
Software	225,902	420,062	213,730	297,600	297,600	297,600
Hardware/Equipment	931	117	2,051	2,432	2,432	2,432
SUPPLIES	954,904	910,233	869,180	976,653	976,653	976,653
Principal - SBITA	3,295	89,291	-	-	-	-
Dues/Fees/Memberships	13,165	17,752	24,144	6,069	6,069	6,069
OTHER OBJECTS	16,460	107,042	24,144	6,069	6,069	6,069
Other Transfer	-	193	-	-	-	-
ELEMENTARY PROGRAMS (K-5)	33,330,019	31,951,536	31,246,475	33,131,458	33,131,458	32,745,565

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 \$32.7M is \$1.5M or 4.8% higher than FY24-25. Staffing across all funds is 306.92 FTE, which is 4.8 FTE less than the FY24-25 amended budget. This is mainly due to the reclassing of general fund FTE to Title and IDEA funds.

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.

In the past, 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. The \$100,000 will be reduced in the FY25-26 budget.

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)

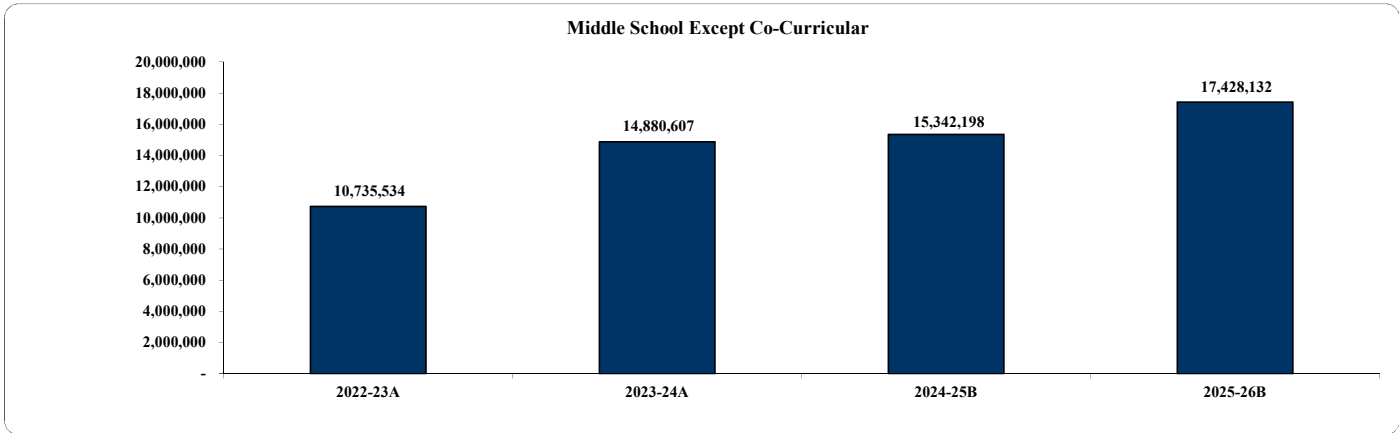
All non-charter students Grades 6-8 beginning 2023-24

Object Description	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approved	Adopted
Licensed	5,712,258	7,901,281	7,975,249	8,678,578	8,678,578	8,813,779
Classified	320,544	508,600	752,949	747,839	747,839	747,839
Licensed Temporary	17,659	9,040	34,831	54,831	54,831	54,831
Classified Temporary	4,166	2,219	12,719	21,532	21,532	21,532
Classified Overtime	22,950	15,418	12,568	12,568	12,568	12,568
Extra Duty Compensation	94,105	106,814	137,795	151,531	151,531	151,531
Insurance Opt Out	14,252	25,641	40,275	42,300	42,300	42,300
SALARIES & WAGES	6,185,935	8,569,012	8,966,387	9,709,180	9,709,180	9,844,381
PERS	1,899,290	2,690,374	2,623,439	3,280,668	3,280,668	3,174,813
Social Security	372,751	515,979	576,052	639,638	639,638	648,020
Medicare	87,176	120,672	134,744	149,593	149,593	151,553
Workers Compensation	14,306	25,410	43,066	47,663	47,663	48,288
Unemployment	5,675	8,632	43,046	103,167	103,167	104,519
Oregon Paid Leave	16,478	34,343	46,247	43,947	43,947	44,488
Health Insurance	1,235,176	1,724,334	1,688,772	1,937,279	1,937,279	1,972,628
Life Insurance	1,155	1,563	1,946	1,987	1,987	2,001
TSA Exec ER Paid	84,461	104,777	146,400	162,834	162,834	163,884
Long Term Disability	17,242	19,015	64,572	33,174	33,174	33,105
FSA/HSA	39,700	72,946	94,800	66,200	66,200	62,200
TSA Classified ER Paid Health Insurance Option	5,749	8,935	29,452	52,271	52,271	52,271
BENEFITS	3,779,157	5,326,979	5,492,536	6,518,420	6,518,420	6,457,770
Management Svcs	36	-	-	-	-	-
Professional Growth	-	17,867	5,000	5,375	5,375	5,375
Professional Instr. Services	7,978	4,638	-	350	350	350
Repair/Maintenance	3,238	6,496	8,000	9,000	9,000	9,000
Pupil Transportation	1,466	1,350	3,280	2,330	2,330	2,330
Pupil Transportation OTHTS	1,408	2,978	-	-	-	-
Travel - In District	607	33	1,000	550	550	550
Travel - Out of District	8,810	885	2,246	2,521	2,521	2,521
Postage	-	34	40	165	165	165
Advertising	651	-	-	-	-	-
Professional Services	27,992	12,335	11,850	10,450	10,450	10,450
Other Licensed Subs	217,590	443,048	403,422	464,011	464,011	464,011
Other Classified Subs	25,072	54,232	67,053	71,434	71,434	71,434
PURCHASED SERVICES	294,846	543,897	501,892	566,186	566,186	566,186
Supplies and Materials	182,293	160,435	223,784	240,229	240,229	240,229
Textbooks	24,171	42,101	50,500	62,500	62,500	62,500
Non-Consumables	92,557	23,815	4,605	6,355	6,355	6,355
Software	166,445	(41,286)	89,415	241,641	241,641	241,641
Hardware /Equipment	-	131	4,120	5,090	5,090	5,090
SUPPLIES	465,467	185,195	372,424	555,815	555,815	555,815
Principal - SBITA	-	233,358	-	-	-	-
Interest - SBITA	187	-	-	-	-	-
Dues/Fees/Memberships	9,941	12,121	8,960	3,980	3,980	3,980
Settlements & Judgements	-	10,000	-	-	-	-
OTHER OBJECTS	10,128	255,479	8,960	3,980	3,980	3,980
Other Transfers	-	44	-	-	-	-
MIDDLE SCHOOL-EXCEPT CO-CURR.	10,735,534	14,880,607	15,342,198	17,353,581	17,353,581	17,428,132

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**



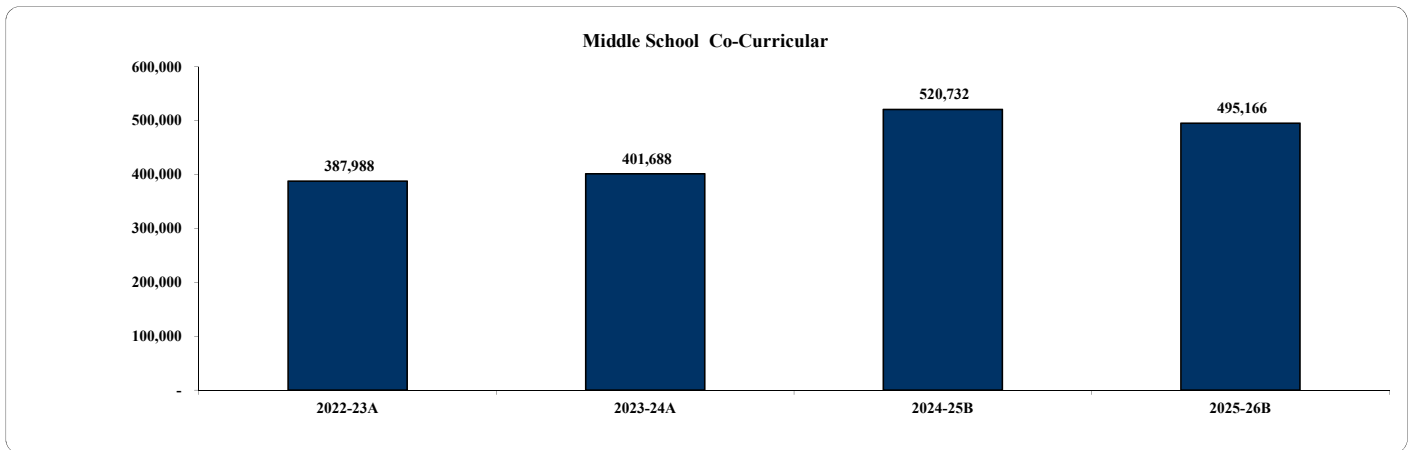
In FY25-26, function 1121 will serve approximately 2,519 middle school students, grades six through eight. The software budget has increased due to the renewal of our iReady Diagnostic subscription as well as increased costs for digital and physical instructional materials.

The FY25-26 Budget is \$17.4M, up \$2M and 13.6% over the FY24-25 Budget. The increase is primarily due to steps and COLA wage increases. Staffing in this function is a total of 141.29 FTE, which is from an adjustment of moving 3.0 FTE from MOA staffing, and a reduction of .33 from roving substitute FTE.

The FY24-25 school year targeted student to licensed staff ratio is 1 to 23.

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	335,179	344,279
Insurance Opt Out	567	420	-	4,800	4,800	4,800
SALARIES & WAGES	223,943	303,486	318,388	339,979	339,979	349,079
PERS	49,402	64,518	100,252	81,098	81,098	79,624
Social Security	13,651	18,506	20,869	21,911	21,911	22,475
Medicare	3,193	4,328	4,881	5,124	5,124	5,256
Workers Compensation	644	1,204	1,555	1,633	1,633	1,675
Unemployment	194	303	337	3,534	3,534	3,625
Oregon Paid Leave	404	1,214	344	333	333	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	7,800	7,800
Long Term Disability	-	-	-	83	83	83
FSA/HSA	128	380	18,000	4,600	4,600	4,600
TSA Classified ER Paid Health Insurance Option	490	241	3,000	2,400	2,400	2,400
BENEFITS	75,154	98,202	184,128	128,516	128,516	127,870
Other Licensed Subs	13,118	-	18,216	18,216	18,216	18,216
Other Classified Subs	757	-	-	-	-	-
PURCHASED SERVICES	13,875	-	18,216	18,216	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	486,711	495,166



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)

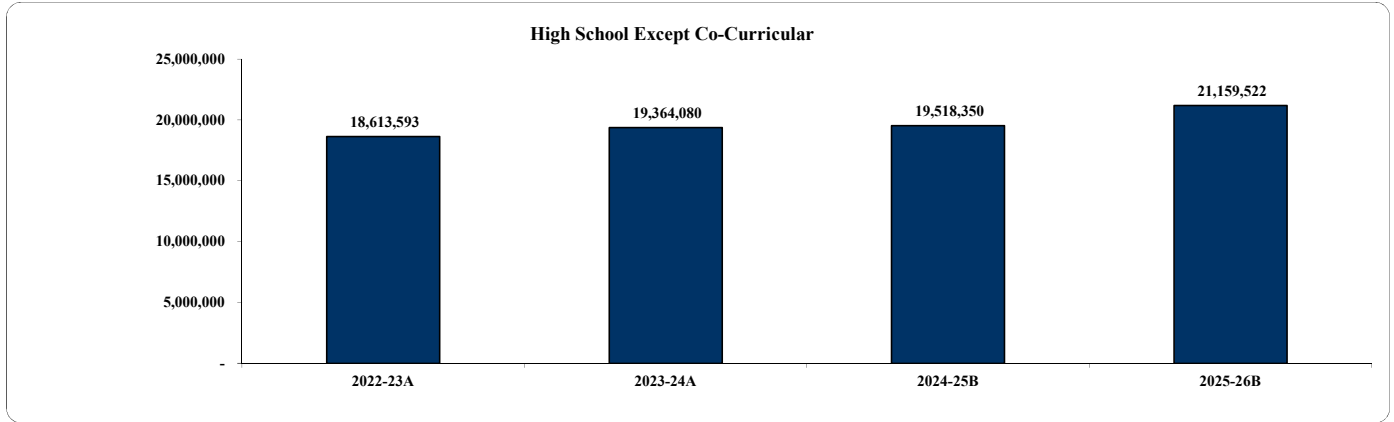
All non-charter students grades 9-12

Object Description	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approved	Adopted
Licensed	9,645,997	10,056,638	10,026,670	10,465,772	10,465,772	10,490,708
Classified	563,996	671,851	866,920	858,475	858,475	843,248
Administrators Salaries	20,395	-	-	-	-	-
Licensed Substitutes	-	-	11,330	11,330	11,330	11,330
Licensed Temporary	77,176	61,322	64,273	186,926	186,926	186,926
Classified Temporary	1,178	3,864	33,720	64,785	64,785	64,785
Classified Overtime	9,261	24,248	18,697	18,697	18,697	18,697
Extra Duty Compensation	192,713	181,653	167,105	204,826	204,826	204,826
Insurance Opt Out	28,714	47,718	106,896	68,100	68,100	68,100
SALARIES & WAGES	10,539,430	11,047,294	11,295,612	11,935,562	11,935,562	11,945,271
PERS	3,200,116	3,522,240	3,350,487	4,080,012	4,080,012	3,887,866
Social Security	630,834	662,819	728,313	782,624	782,624	783,226
Medicare	147,534	155,014	170,331	183,033	183,033	183,174
Workers Compensation	22,293	32,859	57,464	58,318	58,318	58,363
Unemployment	9,675	11,255	53,555	128,260	128,260	128,357
Oregon Paid Leave	28,546	44,194	57,934	57,731	57,731	57,770
Health Insurance	2,171,926	2,268,914	2,181,478	2,394,419	2,394,419	2,412,635
Life Insurance	2,009	2,025	2,567	2,332	2,332	2,318
TSA Exec ER Paid	124,831	126,682	182,896	153,850	153,850	153,775
Long Term Disability	28,139	31,033	69,105	62,824	62,824	62,721
FSA/HSA	61,651	93,226	71,200	96,200	96,200	96,800
TSA Classified ER Paid Health Insurance Option	8,282	11,067	50,364	58,537	58,537	59,137
BENEFITS	6,435,836	6,961,328	6,975,693	8,058,139	8,058,139	7,886,140
Professional Growth	431	2,258	5,100	3,000	3,000	3,000
Professional Instr. Services	4,189	16,367	-	-	-	-
Cleaning Services	1,134	1,718	1,800	1,800	1,800	1,800
Repair and Maintenance	6,633	7,587	8,000	8,000	8,000	8,000
Garbage	580	-	-	-	-	-
Pupil Transportation	5,744	9,371	-	3,000	3,000	3,000
Pupil Transportation OTHTS	6,648	11,722	12,000	12,000	12,000	12,000
Travel - In District	956	1,305	4,178	4,178	4,178	4,178
Travel - Out of District	10,020	38,306	12,270	19,965	19,965	19,965
Postage	365	864	3,100	2,200	2,200	2,200
Advertising	797	-	-	-	-	-
Tuition	7,404	8,143	50,000	50,000	50,000	50,000
Professional Services - Other	5,362	4,531	2,360	3,633	3,633	3,633
Other Licensed Subs	431,554	589,230	443,564	489,225	489,225	489,225
Other Classified Subs	62,675	33,524	107,275	119,275	119,275	119,275
PURCHASED SERVICES	544,491	724,926	649,648	716,277	716,277	716,277
Supplies and Materials	371,392	345,657	370,437	395,764	395,764	395,764
Textbooks	85,676	19,795	22,200	23,600	23,600	23,600
Library Books	2,909	-	-	-	-	-
Non-Consumables	167,826	77,935	12,120	10,120	10,120	10,120
Software	154,062	116,114	135,150	140,800	140,800	140,800
Hardware/Equipment	60	2,349	34,990	34,800	34,800	34,800
SUPPLIES	781,925	561,850	574,897	605,084	605,084	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	1,750	1,750
Settlements & Judgements	-	9,500	-	-	-	-
Grant Indirect Charges	-	-	-	5,000	5,000	5,000
Other Transfers	-	4,577	-	-	-	-
OTHER OBJECTS	311,912	48,207	22,500	6,750	6,750	6,750
HIGH SCHOOL-EXCEPT CO-CURR	18,613,593	19,364,080	19,518,350	21,321,812	21,321,812	21,159,522

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.

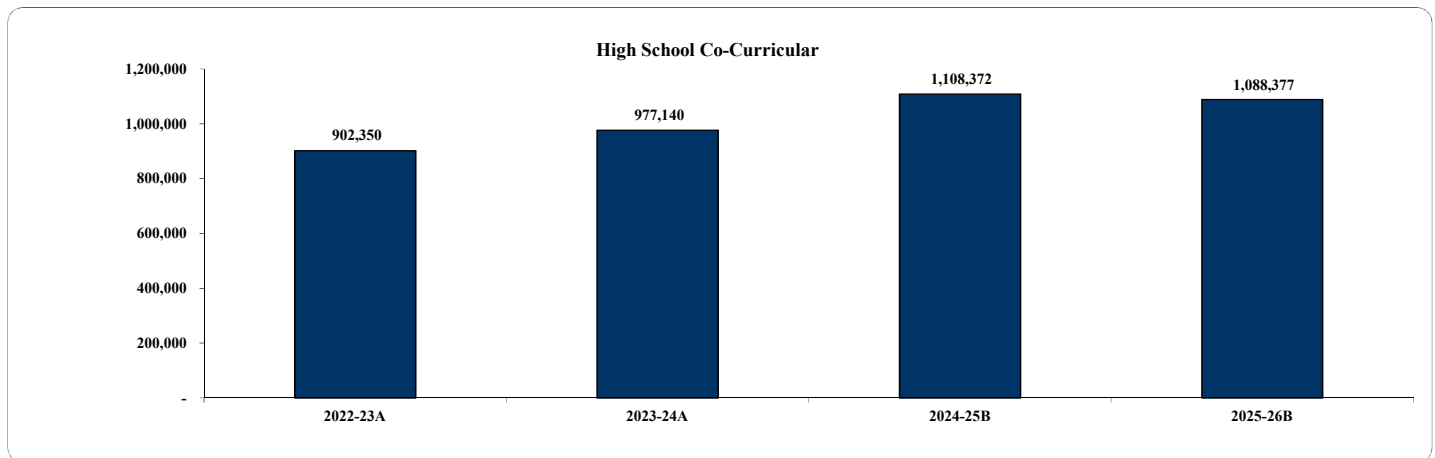
Expenditures in the FY25-26 budget are \$21.1M, which is \$1.6M (8.4%) higher than the FY24-25 Budget. This is largely due to a \$0.5M increase in steps and COLA wage increases. Total staffing across all funds for FY25-26 is 182.91 FTE, which is 0.84 less than the current staffing. This is due to a .34 FTE reduction in roving substitutes and a .5 FTE reduction in wellness

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)

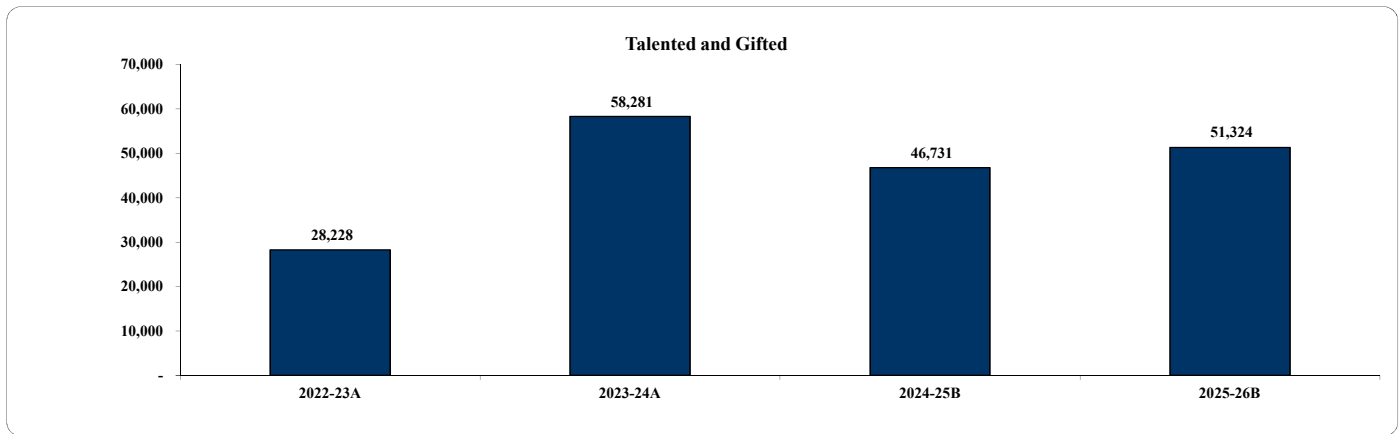
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	77,048	100,224	-	-	-	-
Extra Duty Compensation	631,440	667,951	758,497	766,294	766,294	778,294
Insurance Opt Out	-	-	-	4,800	4,800	4,800
SALARIES & WAGES	708,488	768,175	758,497	771,094	771,094	783,094
PERS	110,344	126,986	221,458	204,329	204,329	202,867
Social Security	43,400	47,134	47,027	47,510	47,510	48,254
Medicare	10,150	11,024	10,998	11,111	11,111	11,285
Workers Compensation	1,990	2,769	3,504	3,540	3,540	3,596
Unemployment	608	768	758	7,663	7,663	7,783
Oregon Paid Leave	1,311	3,073	630	682	682	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	11,792	11,792
Long Term Disability	-	-	-	225	225	225
FSA/HSA	655	1,769	5,400	12,400	12,400	12,400
TSA Classified ER Paid Health Insurance Option	449	722	5,400	6,400	6,400	6,400
BENEFITS	179,385	208,965	349,875	305,653	305,653	305,284
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	1,076,747	1,088,377



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 expected to increase in FY25-26 (reflected in the adopted version). 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	10,587	10,587
SALARIES & WAGES	11,605	10,877	10,587	10,587	10,587	10,587
PERS	3,485	3,503	1,514	1,510	1,510	1,510
Social Security	695	653	699	699	699	699
Medicare	163	153	164	164	164	164
Workers Compensation	16	22	52	52	52	52
Unemployment	12	18	11	113	113	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	2,538	2,538
Professional Growth	-	30	500	500	500	500
Pupil Transportation OTHTS	373	-	-	-	-	-
Travel - In District	174	-	-	-	-	-
Travel - Out of District	1,162	-	-	-	-	-
Other Licensed Subs	-	-	689	689	689	689
PURCHASED SERVICES	1,709	30	1,189	1,189	1,189	1,189
Supplies and Materials	305	24,824	13,855	14,350	14,350	14,350
Textbooks	-	-	500	500	500	500
Software	12,298	18,338	16,000	20,000	20,000	20,000
SUPPLIES	12,602	43,162	30,355	34,850	34,850	34,850
Dues/Fees/Memberships	(2,297)	(405)	2,160	2,160	2,160	2,160
OTHER OBJECTS	(2,297)	(405)	2,160	2,160	2,160	2,160
TALENTED AND GIFTED	28,228	58,281	46,731	51,324	51,324	51,324



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

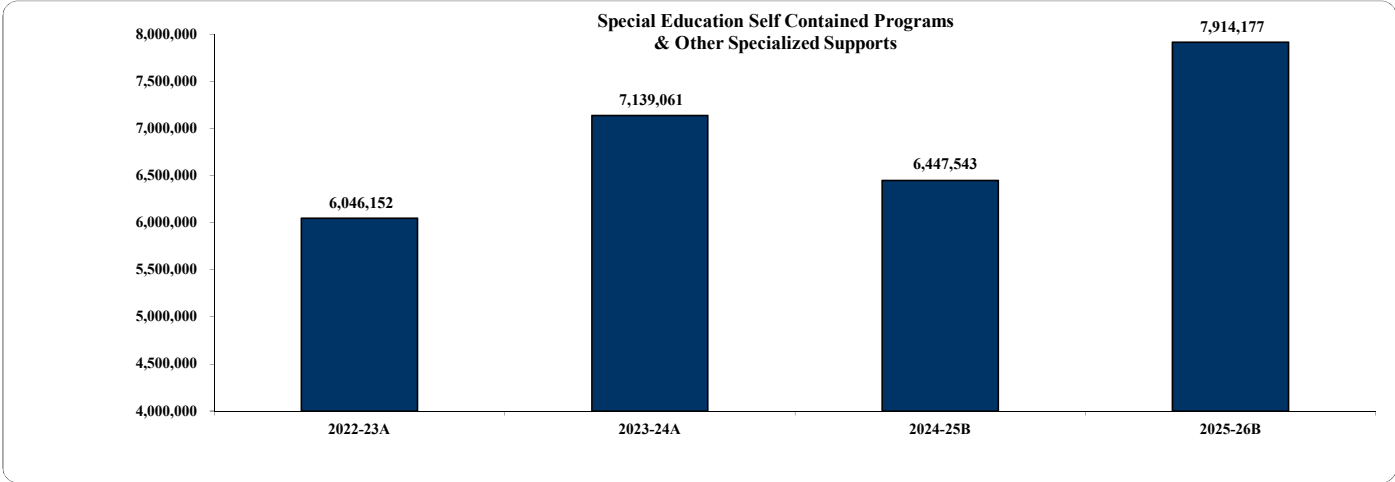
The district spends about \$28k for TAG Summer Camp. There is a small amount of dues and fees expected for FY25-26.

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

Object Description	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approved	Adopted
Licensed	1,621,337	1,807,837	1,155,111	1,327,762	1,327,762	1,390,348
Classified	1,932,411	2,267,618	2,316,759	2,586,821	2,586,821	2,902,242
Licensed Temporary	3,014	6,216	6,796	4,322	4,322	4,322
Classified Temporary	162	1,382	407	407	407	407
Classified Overtime	22,173	18,727	15,360	15,360	15,360	15,360
Extra Duty Compensation	31,435	26,490	31,833	33,071	33,071	31,697
Insurance Opt Out	21,737	27,169	40,280	42,300	42,300	42,300
SALARIES & WAGES	3,632,269	4,155,439	3,566,546	4,010,043	4,010,043	4,386,677
PERS	957,115	1,088,032	1,036,431	1,219,082	1,219,082	1,282,720
Social Security	217,673	250,094	232,869	266,534	266,534	289,885
Medicare	50,907	58,490	54,461	62,334	62,334	67,796
Workers Compensation	10,066	12,203	21,390	19,861	19,861	21,601
Unemployment	3,345	4,190	26,863	45,489	45,489	49,256
Oregon Paid Leave	9,324	16,622	28,307	25,791	25,791	27,297
Health Insurance	926,582	1,085,825	1,003,187	1,078,875	1,078,875	1,254,826
Life Insurance	1,013	1,138	1,628	1,366	1,366	1,504
TSA Exec ER Paid	65,436	82,382	91,608	96,960	96,960	107,260
Long Term Disability	7,153	7,889	9,982	8,068	8,068	7,893
FSA/HSA	35,457	59,015	41,200	32,400	32,400	32,400
TSA Classified ER Paid Health Insurance Option	19,718	25,666	17,354	24,728	24,728	24,128
BENEFITS	2,303,790	2,691,544	2,565,280	2,881,488	2,881,488	3,166,564
Rental	6,736	2,105	1,500	1,500	1,500	1,500
Travel - In District	4,520	1,778	1,000	1,000	1,000	1,000
Travel - Out of District	178	-	-	50	50	50
Other Licensed Subs	43,769	91,806	44,282	49,282	49,282	49,282
Other Classified Subs	43,161	161,187	266,904	281,904	281,904	281,904
PURCHASED SERVICES	98,364	256,876	313,686	333,736	333,736	333,736
Supplies and Materials	967	9,376	531	700	700	700
Non-Consumables	-	-	1,500	1,500	1,500	1,500
Software	10,762	25,827	-	25,000	25,000	25,000
SUPPLIES	11,729	35,202	2,031	27,200	27,200	27,200
SPECIAL EDUCATION	6,046,152	7,139,061	6,447,543	7,252,467	7,252,467	7,914,177

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

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

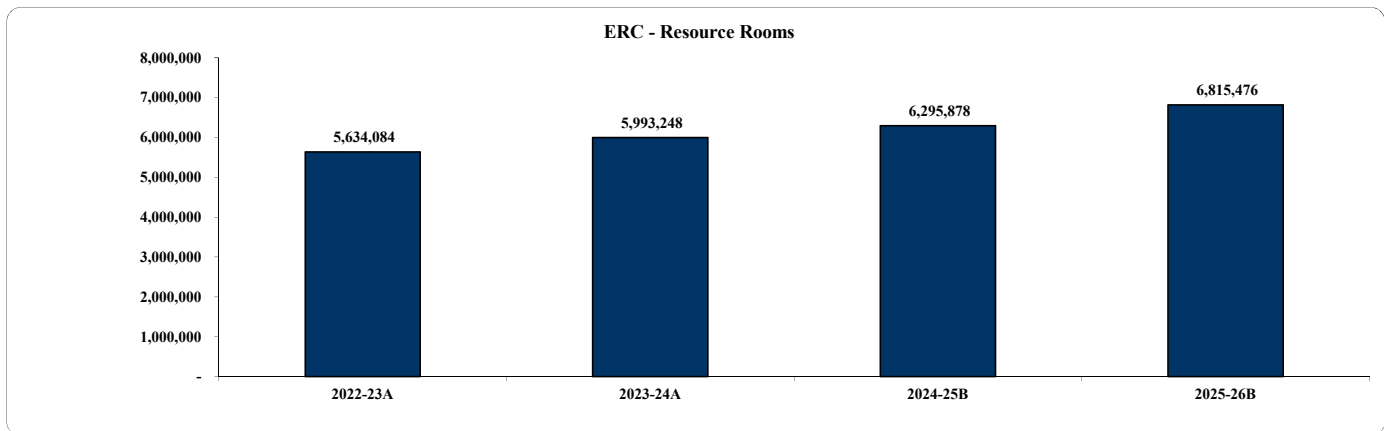


Function 1220-1240 provides funding for direct program support and instruction for approximately 359 students in FY24-25 at fifteen school sites. For a comprehensive picture of the changes to consolidated Special Education spending and staffing across all functions and funds, see the year-over-year SpEd 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 \$7.9M, which is a \$1.4M (22.7%) 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 121.99 FTE, which is 10 FTE higher than the prior year amended FTE. This is due to an increase in FTE to respond to the increased SpEd student count.

General Fund Detail Budget - 1250 ERC - Resource Rooms

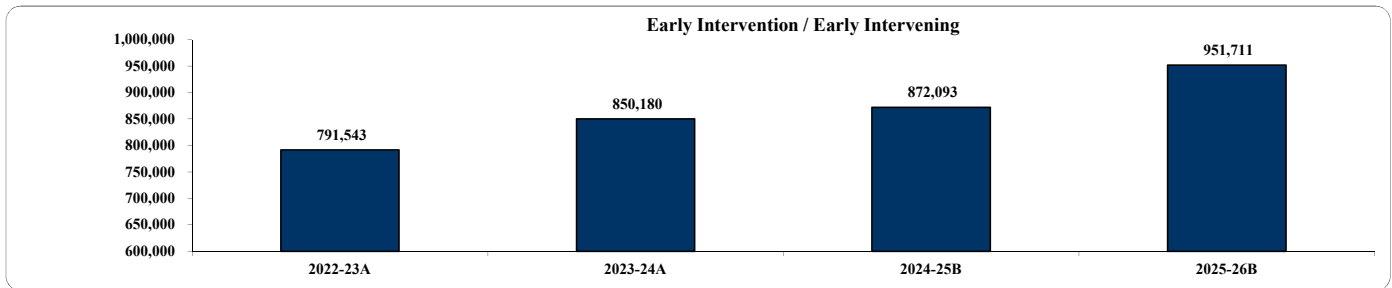
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	2,179,296	2,212,282	2,126,984	2,180,208	2,180,208	2,110,426
Classified	1,129,586	1,269,071	1,350,212	1,651,437	1,651,437	1,651,437
Licensed Temporary	8,468	4,201	10,400	10,400	10,400	10,400
Classified Temporary	-	2,107	3,658	3,658	3,658	3,658
Classified Overtime	9,442	7,755	12,767	12,767	12,767	12,767
Extra Duty Compensation	44,293	33,851	107,617	105,332	105,332	103,958
Insurance Opt Out	13,700	25,807	47,606	57,900	57,900	57,900
SALARIES & WAGES	3,384,784	3,555,074	3,659,245	4,021,702	4,021,702	3,950,546
PERS	957,601	1,022,097	1,064,781	1,251,014	1,251,014	1,163,785
Social Security	202,673	214,219	230,322	256,954	256,954	252,542
Medicare	47,399	50,100	53,866	60,094	60,094	59,062
Workers Compensation	11,068	10,308	18,196	19,147	19,147	18,818
Unemployment	3,087	3,591	32,626	42,444	42,444	41,733
Oregon Paid Leave	8,481	14,227	15,150	15,492	15,492	15,207
Health Insurance	832,712	870,512	864,735	916,364	916,364	911,647
Life Insurance	917	981	1,366	1,214	1,214	1,201
TSA Exec ER Paid	56,065	62,410	118,920	128,727	128,727	128,277
Long Term Disability	7,365	8,122	8,205	8,944	8,944	8,944
FSA/HSA	33,177	50,352	54,400	54,600	54,600	54,600
TSA Classified ER Paid Health Insurance Option	16,195	18,329	17,909	27,893	27,893	28,493
BENEFITS	2,176,739	2,325,248	2,480,476	2,782,888	2,782,888	2,684,309
Travel - In District	1,044	47	100	-	-	-
Other Licensed Subs	53,288	80,849	127,217	141,780	141,780	141,780
Other Classified Subs	9,320	27,456	28,840	38,840	38,840	38,840
PURCHASED SERVICES	63,652	108,351	156,157	180,620	180,620	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	6,985,211	6,815,476



Function 1250 provides special education services to approximately 1,627 students in FY24-25 across the District. The FY25-26 Budget of \$6.8M is \$0.52M or 8.25% 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 93.53 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	308,201	308,201
Classified	108,891	118,317	77,580	81,918	81,918	81,918
Licensed Temporary	1,908	4,432	-	-	-	-
Classified Temporary	305	25	22,000	22,000	22,000	22,000
Classified Overtime	340	588	-	-	-	-
Extra Duty Compensation	1,982	946	1,774	3,298	3,298	3,298
Insurance Opt Out	-	-	-	4,735	4,735	4,735
SALARIES & WAGES	362,546	355,376	378,813	420,152	420,152	420,152
PERS	102,938	108,903	113,259	116,076	116,076	110,618
Social Security	21,213	21,238	24,491	25,756	25,756	25,756
Medicare	4,961	4,967	5,728	6,024	6,024	6,024
Workers Compensation	702	1,004	1,473	1,919	1,919	1,919
Unemployment	326	391	5,578	4,154	4,154	4,154
Oregon Paid Leave	951	1,421	11,252	11,574	11,574	11,574
Health Insurance	91,978	109,870	75,205	104,776	104,776	104,776
Life Insurance	75	75	69	110	110	110
TSA Exec ER Paid	5,822	3,549	4,683	5,775	5,775	5,775
Long Term Disability	437	481	682	503	503	503
FSA/HSA	3,400	7,200	4,400	5,400	5,400	5,400
TSA Classified ER Paid Health Insurance Option	1,096	2,149	2,600	3,200	3,200	3,200
BENEFITS	233,899	261,249	249,420	285,268	285,268	279,809
Professional Growth	600	250	250	250	250	250
Travel - In District	651	27	50	-	-	-
Professional Services	190,920	231,869	242,060	250,000	250,000	250,000
Other Classified Subs	584	280	-	-	-	-
PURCHASED SERVICES	192,754	232,426	242,360	250,250	250,250	250,250
Supplies and Materials	2,344	1,129	1,500	1,500	1,500	1,500
SUPPLIES	2,344	1,129	1,500	1,500	1,500	1,500
EARLY INTERVENTION	791,543	850,180	872,093	957,169	957,169	951,711



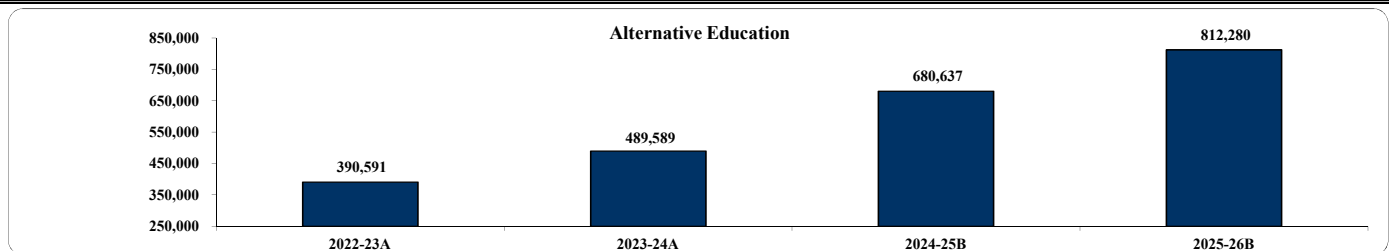
Function 1260, Early Intervention provides evaluation services for approximately 600 MSD early childhood students younger than five years old. Function 1261, Early Intervening Services, provides preventative academic and behavioral support to school age students not eligible for special education services.

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

Across all funds, these two functions have a total of 13.57 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	337,632	337,632
Classified	31,656	38,729	62,251	82,150	82,150	82,150
Administrator Salaries	15,150	16,428	35,615	41,121	41,121	41,121
Licensed Temporary	55	-	20,986	20,986	20,986	20,986
Classified Temporary	2,253	301	415	415	415	415
Classified Overtime	78	1,059	338	338	338	338
SALARIES & WAGES	224,684	277,808	415,241	482,642	482,642	482,642
PERS	69,870	87,263	132,400	154,622	154,622	147,103
Social Security	13,166	16,581	28,973	31,167	31,167	31,167
Medicare	3,079	3,878	6,776	7,289	7,289	7,289
Workers Compensation	728	728	1,121	2,322	2,322	2,322
Unemployment	176	320	3,395	5,027	5,027	5,027
Oregon Paid Leave	310	1,111	875	1,844	1,844	1,844
Health Insurance	46,145	64,742	54,481	79,930	79,930	79,930
Life Insurance	54	57	55	124	124	124
TSA Exec ER Paid	2,899	3,678	2,863	6,525	6,525	6,525
Long Term Disability	667	736	481	816	816	816
FSA/HSA	2,200	67	4,000	5,000	5,000	5,000
TSA Classified ER Paid Health Insurance Option	3,473	1,105	525	2,431	2,431	2,431
BENEFITS	142,767	180,264	235,944	297,097	297,097	289,579
Other Licensed Subs	13,118	11,682	17,060	20,060	20,060	20,060
Other Classified Subs	-	386	-	-	-	-
PURCHASED SERVICES	13,118	12,068	17,060	20,060	20,060	20,060
Supplies and Materials	2,661	4,183	12,393	20,000	20,000	20,000
SUPPLIES	2,661	4,183	12,393	20,000	20,000	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	819,799	812,280



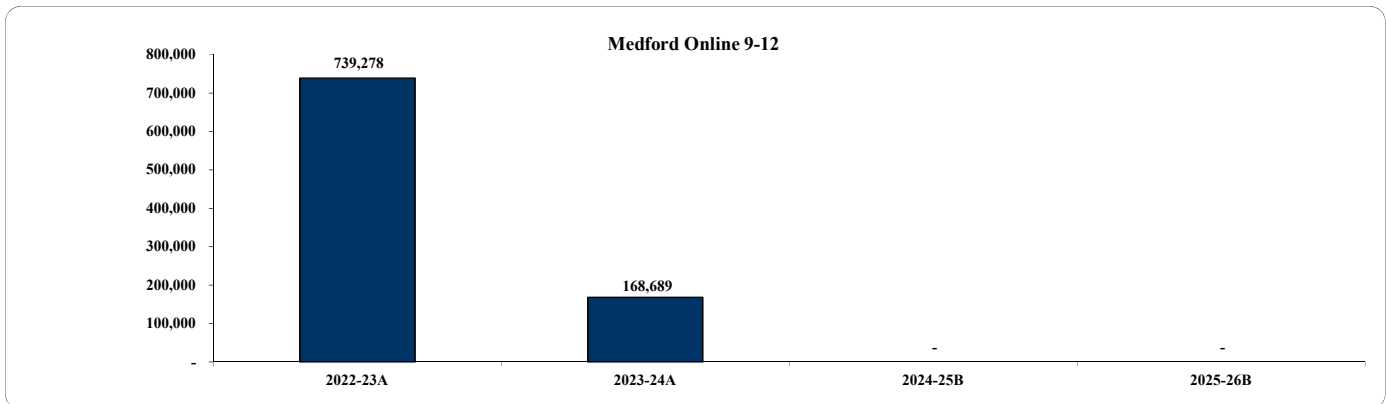
Alternative Education is the title given to programs outside of our traditional schools. The FY25-26 Budget of \$0.8M is up \$0.13M or 19% over the FY24-25 budget.

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	-	-	-	-

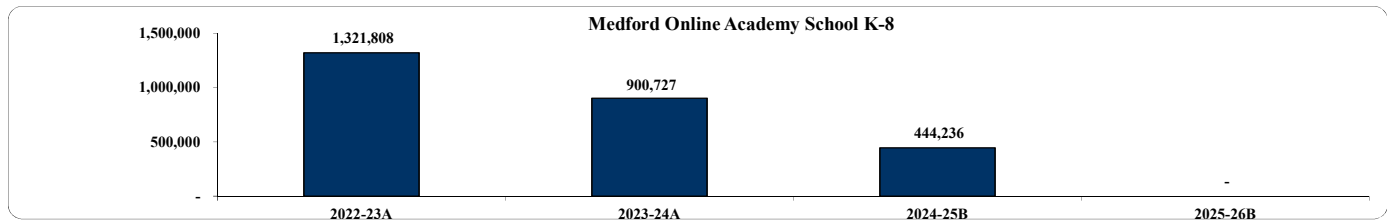


In FY23-24 the Online Program was consolidated with Innovation Academy, which will be housed under function 1131, High School (see FTE details on pp. 19-23).

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

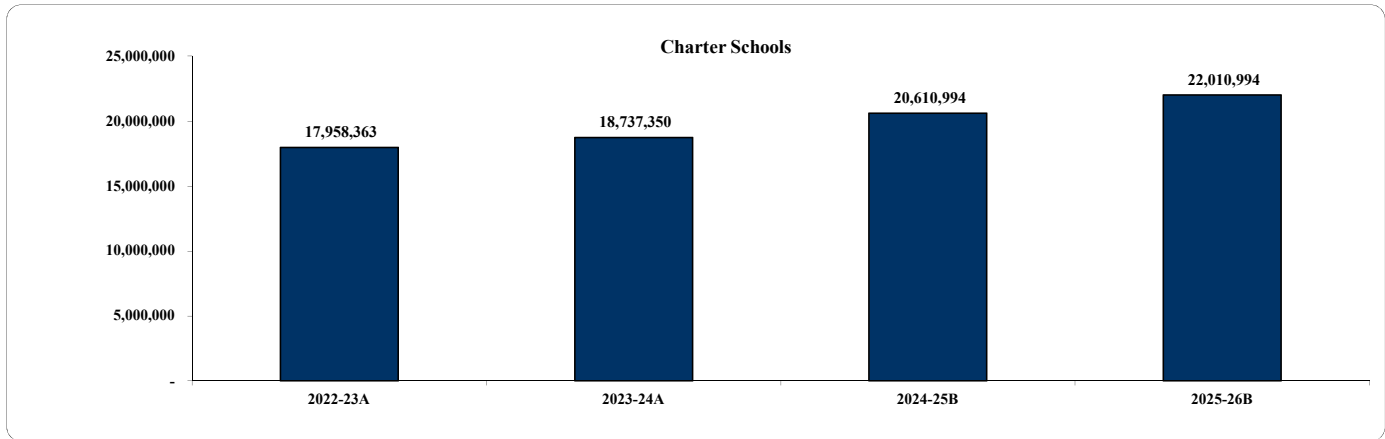
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	518,241	445,139	182,913	-	-	-
Classified	1,738	-	-	-	-	-
Administrator Salaries	124,336	-	911	-	-	-
Licensed Temporary	154,837	88,288	53,839	-	-	-
Insurance Opt Out	-	1,600	-	-	-	-
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 K-8 Medford Online Academy (MOA) program will be eliminated. The 4.5 staff were dispersed 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	22,010,994	22,010,994
PURCHASED SERVICES	17,958,363	18,737,350	20,610,994	22,010,994	22,010,994	22,010,994
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
CHARTER SCHOOLS	17,958,363	18,737,350	20,610,994	22,010,994	22,010,994	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.

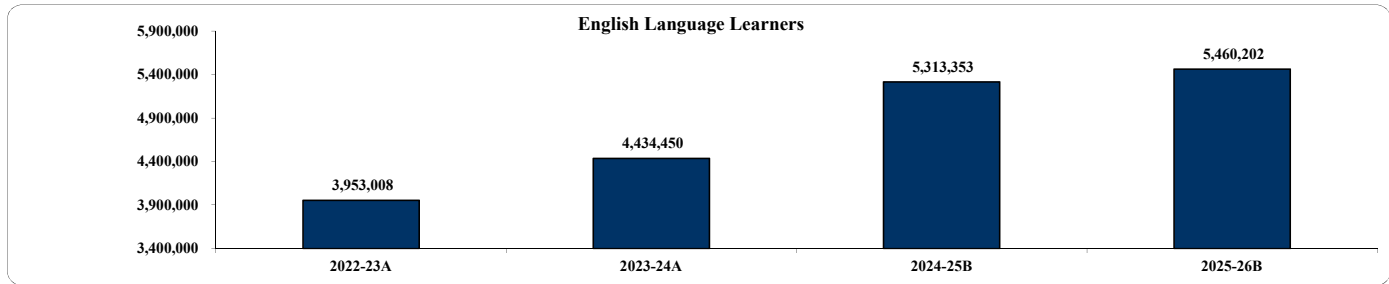
Overall spending is projected to be \$1.4M or 6.8% higher at \$22M for FY25-26 based on higher \$/ADMw in the 2025-27 budget.

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	2,241,208	2,241,208
Classified	529,765	580,853	859,640	908,202	908,202	908,202
Administrator Salaries	55,963	54,301	58,549	61,684	61,684	61,684
Licensed Temporary	34,647	56,729	106,964	40,000	40,000	40,000
Classified Temporary	2,745	1,716	38,295	2,200	2,200	2,200
Classified Overtime	10,236	12,197	10,448	10,448	10,448	10,448
Extra Duty Compensation	-	(787)	-	-	-	-
Insurance Opt Out	11,655	16,272	32,953	15,900	15,900	15,900
Staff Appreciation Stipend	-	-	-	-	-	-
SALARIES & WAGES	2,373,971	2,541,626	3,208,207	3,279,642	3,279,642	3,279,642
PERS	695,336	781,535	839,234	880,451	880,451	838,077
Social Security	141,177	151,801	186,302	188,484	188,484	188,484
Medicare	33,017	35,502	43,571	44,081	44,081	44,081
Workers Compensation	4,779	7,029	13,637	14,045	14,045	14,045
Unemployment	2,172	2,545	22,164	29,901	29,901	29,901
Oregon Paid Leave	6,133	10,167	11,520	11,605	11,605	11,605
Health Insurance	487,306	422,211	481,994	535,914	535,914	535,914
Life Insurance	558	541	828	773	773	773
TSA Exec ER Paid	38,156	40,146	46,465	50,101	50,101	50,101
Long Term Disability	5,163	5,694	6,313	8,367	8,367	8,367
FSA/HSA	15,480	17,775	15,200	14,200	14,200	14,200
TSA Classified ER Paid Health Insurance Option	8,874	9,875	12,732	17,036	17,036	17,036
BENEFITS	1,438,150	1,484,821	1,679,959	1,794,958	1,794,958	1,752,584
Professional Growth	-	849	4,200	2,500	2,500	2,500
Professional Instr. Services	4,245	4,599	3,000	7,500	7,500	7,500
Pupil Transportation	-	-	200	200	200	200
Pupil Transp	-	-	3,000	-	-	-
Travel - In District	1,335	1,625	2,000	2,000	2,000	2,000
Travel - Out of District	11,722	700	7,500	10,000	10,000	10,000
Advertising	303	-	-	-	-	-
Professional Services	42,306	63,993	200,090	30,000	30,000	30,000
Other General Prof/Tech Sv	3,021	18,043	-	-	-	-
Other Licensed Subs	23,380	86,549	80,206	85,918	85,918	85,918
Other Classified Subs	3,307	2,163	258	258	258	258
PURCHASED SERVICES	89,618	178,521	300,454	138,976	138,976	138,976
Supplies and Materials	24,182	7,197	11,000	11,000	11,000	11,000
Textbooks	1,577	725	1,000	1,000	1,000	1,000
Non-Consumables	1,569	723	-	-	-	-
Software	23,547	7,371	111,500	276,000	276,000	276,000
Hardware Under \$5,000	-	7,475	-	-	-	-
SUPPLIES	50,875	23,491	123,500	288,000	288,000	288,000
Equipment - New	-	-	-	-	-	-
Equipment - Replacement	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
Principal - SBITA	-	205,746	-	-	-	-
Interest - SBITA	-	67	-	-	-	-
Dues/Fees/Memberships	395	179	1,234	1,000	1,000	1,000
OTHER OBJECTS	395	205,991	1,234	1,000	1,000	1,000
ENGLISH LANGUAGE LEARNERS	3,953,008	4,434,450	5,313,353	5,502,576	5,502,576	5,460,202

General Fund Detail Budget - 1291 English Language Learners

1291 English Language Learners Continued



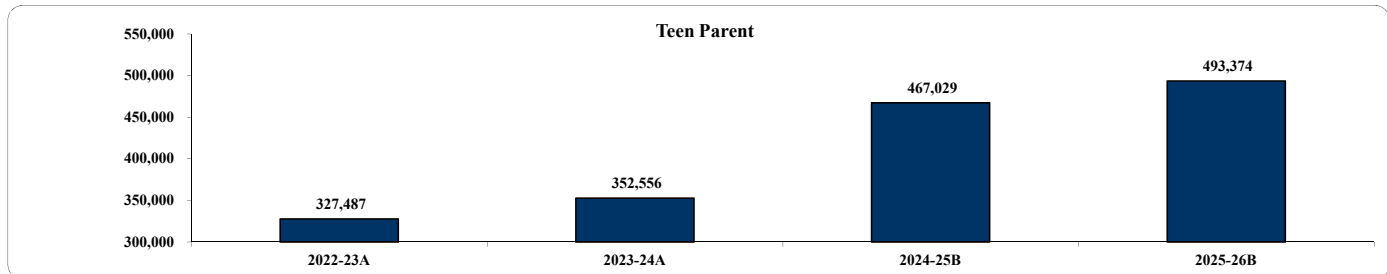
Across all funds, the FTE for FY 25-26 is 49.64, which is 1.0 FTE higher to the prior year due to the increased number of students in this area. The District, in contrast to overall declining enrollment, has seen a 34.1% growth in ELL students over the last five years (see graphic below) In summary, the District’s English as a Second Language (ESL) program represents FTE across all funds. English for Speakers of Other Languages (ESOL) endorsed teachers (25 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. There is 0.7 administrator FTE in this department.

The FY25-26 Budget of \$5.4M is \$0.14M higher, or 2.7% 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%	-1.12%	-4.1%
2023	13706		-0.59%	-3.03%	-1.15%	-1.17%	
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	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approved	Adopted
Licensed	14,124	14,781	15,384	16,001	16,001	16,001
Classified	171,438	196,560	240,655	260,362	260,362	260,362
Licensed Temporary	7	9	-	-	-	-
Classified Temporary	-	163	-	-	-	-
Classified Overtime	3,248	2,480	4,400	4,400	4,400	4,400
Insurance Opt Out	2,000	777	3,664	3,900	3,900	3,900
SALARIES & WAGES	190,817	214,770	264,103	284,663	284,663	284,663
PERS	46,718	50,641	64,453	84,965	84,965	80,188
Social Security	11,550	12,835	16,470	17,503	17,503	17,503
Medicare	2,701	3,002	3,852	4,093	4,093	4,093
Workers Compensation	376	679	1,227	1,304	1,304	1,304
Unemployment	176	217	7,481	2,823	2,823	2,823
Oregon Paid Leave	506	859	1,039	1,105	1,105	1,105
Health Insurance	63,602	61,749	99,578	91,058	91,058	91,058
Life Insurance	43	65	110	124	124	124
TSA Exec ER Paid	6,977	2,568	2,150	3,415	3,415	3,415
Long Term Disability	595	657	542	474	474	474
FSA/HSA	702	2,301	2,800	1,200	1,200	1,200
TSA Classified ER Paid Health Insurance Option	2,601	1,803	1,200	3,400	3,400	3,400
BENEFITS	136,549	137,376	200,903	211,466	211,466	206,688
Travel - In District	15	-	-	-	-	-
Other Classified Subs	-	-	1,545	1,545	1,545	1,545
PURCHASED SERVICES	15	-	1,545	1,545	1,545	1,545
Supplies and Materials	105	409	478	478	478	478
SUPPLIES	105	409	478	478	478	478
TEEN PARENT	327,487	352,556	467,029	498,152	498,152	493,374

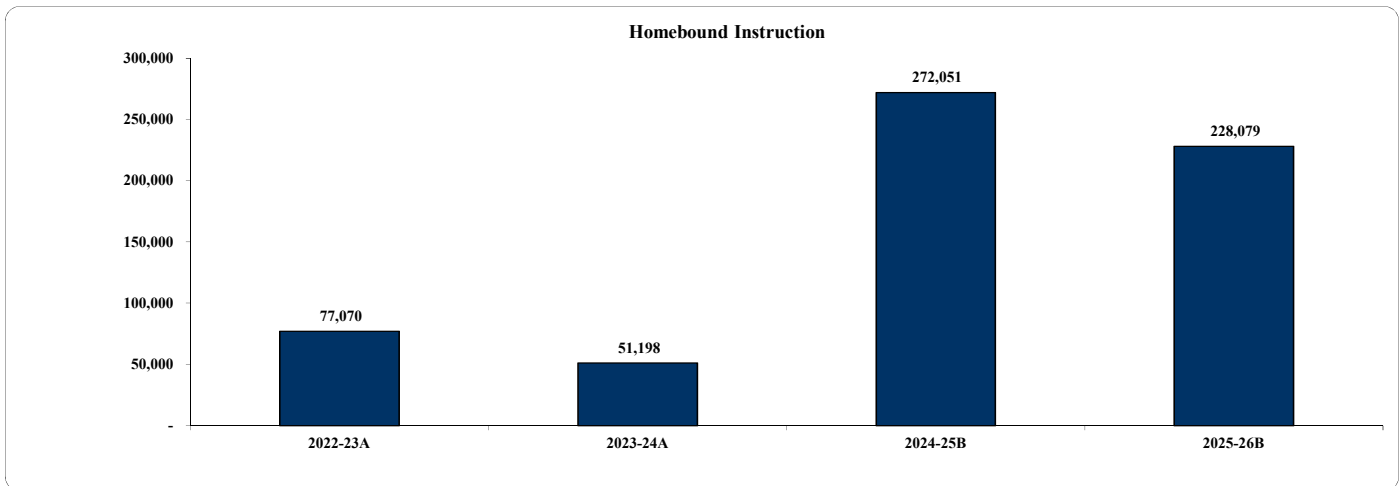


The Pregnant and Parenting Teen (PPT) program is located at the North Medford High Early Learning Center (ELC), formerly called the Child Development Center (CDC). Enrollment in the program is not mandatory for pregnant and parenting teens and there is no waiting list. The PPT program serves students 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

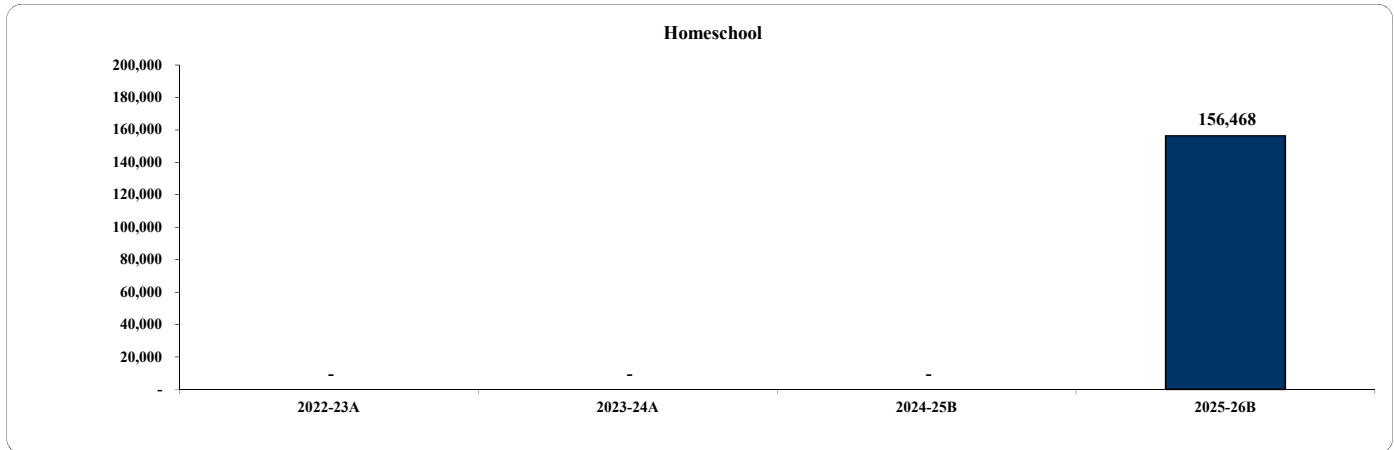
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	-	18	-	-	-	-
Classified Overtime	-	3,812	-	-	-	-
Extra Duty Compensation	-	-	-	-	-	-
Home Instruction	59,536	35,478	122,404	160,611	160,611	160,611
SALARIES & WAGES	59,536	39,308	204,882	160,611	160,611	160,611
PERS	11,507	7,837	45,029	48,010	48,010	45,667
Social Security	3,675	2,428	12,703	9,958	9,958	9,958
Medicare	860	568	2,971	2,329	2,329	2,329
Workers Compensation	116	135	566	742	742	742
Unemployment	55	39	122	1,606	1,606	1,606
Oregon Paid Leave	140	157	390	642	642	642
Life Insurance	-	-	-	28	28	28
TSA - ER Paid	34	-	1,389	3,200	3,200	3,200
Long Term Disability	-	23	-	296	296	296
FSA/HSA	-	-	1,600	600	600	600
TSA Classified ER Paid Health Insurance Option	26	47	1,200	1,200	1,200	1,200
BENEFITS	16,412	11,235	65,969	68,611	68,611	66,268
Travel - In District	1,121	655	900	900	900	900
PURCHASED SERVICES	1,121	655	900	900	900	900
Supplies and Materials	-	-	300	300	300	300
SUPPLIES	-	-	300	300	300	300
HOMEBOUND INSTRUCTION	77,070	51,198	272,051	230,422	230,422	228,079



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

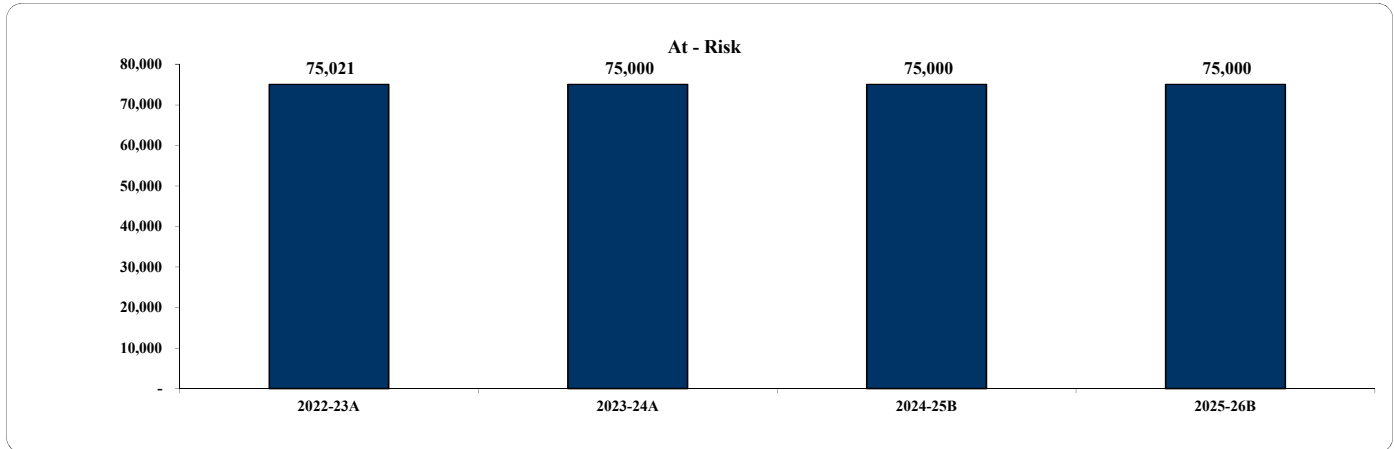
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	-	-	-	92,700	92,700	92,700
SALARIES & WAGES	-	-	-	92,700	92,700	92,700
PERS	-	-	-	32,295	32,295	30,720
Social Security	-	-	-	5,747	5,747	5,747
Medicare	-	-	-	1,344	1,344	1,344
Workers Compensation	-	-	-	428	428	428
Unemployment	-	-	-	927	927	927
Oregon Paid Leave	-	-	-	371	371	371
Health Insurance	-	-	-	18,216	18,216	18,216
Life Insurance	-	-	-	14	14	14
TSA Exec ER Paid	-	-	-	1,000	1,000	1,000
BENEFITS	-	-	-	60,342	60,342	58,768
Supplies and Materials	-	-	-	5,000	5,000	5,000
SUPPLIES	-	-	-	5,000	5,000	5,000
HOMESCHOOL	-	-	-	158,042	158,042	156,468



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

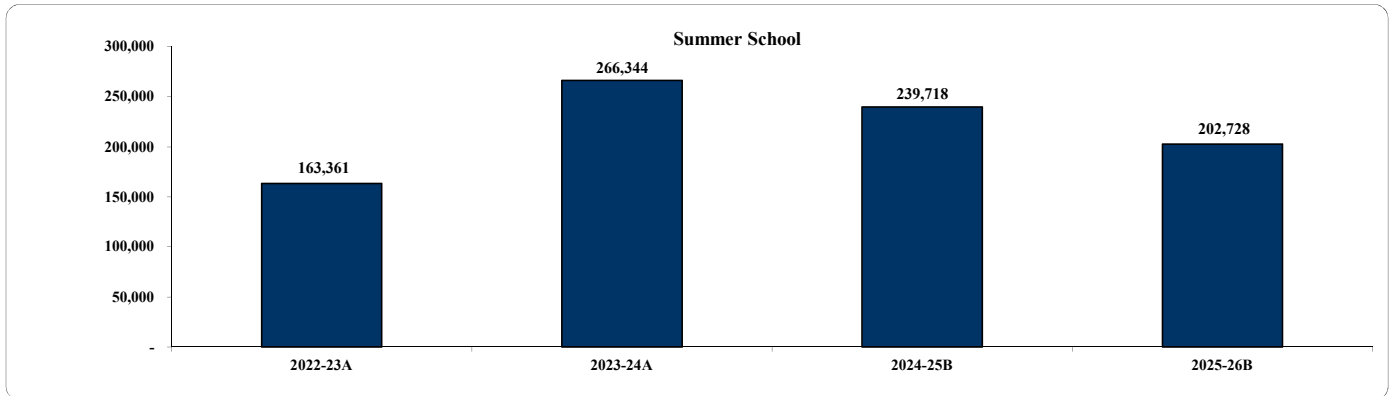
Object Description	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approved	Adopted
Long Term Disability	21	-	-	-		
BENEFITS	21	-	-	-		
Professional Services	75,000	75,000	75,000	75,000	75,000	75,000
PURCHASED SERVICES	75,000	75,000	75,000	75,000	75,000	75,000
AT-RISK	75,021	75,000	75,000	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	241,000	101,800
Classified Temporary	11,364	24,811	6,171	-	-	-
Classified Overtime	1,000	346	-	-	-	-
SALARIES & WAGES	121,699	180,632	118,677	241,000	241,000	101,800
PERS	24,727	53,072	28,972	83,217	83,217	35,152
Social Security	7,542	11,199	4,897	14,942	14,942	6,312
Medicare	1,764	2,619	1,145	3,495	3,495	1,476
Workers Compensation	141	547	548	1,113	1,113	470
Unemployment	112	977	119	2,410	2,410	1,018
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	105,177	44,428
Pupil Transportation OTHTS	-	-	35,000	22,500	22,500	22,500
Travel - In District	21	22	1,000	1,000	1,000	1,000
Advertising	400	-	-	-	-	-
Other Licensed Subs	-	3,999	-	-	-	-
PURCHASED SERVICES	421	4,021	36,000	23,500	23,500	23,500
Supplies and Materials	6,559	12,278	26,719	33,000	33,000	33,000
SUPPLIES	6,559	12,278	26,719	33,000	33,000	33,000
Dues/Fees/Memberships	-	276	-	-	-	-
OTHER OBJECTS	-	276	-	-	-	-
SUMMER SCHOOL	163,361	266,344	239,718	402,677	402,677	202,728



The budget for the Summer Programs for FY25-26 is \$0.2M. \$0.2M was moved to the State and Local Programs (p. 111). 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

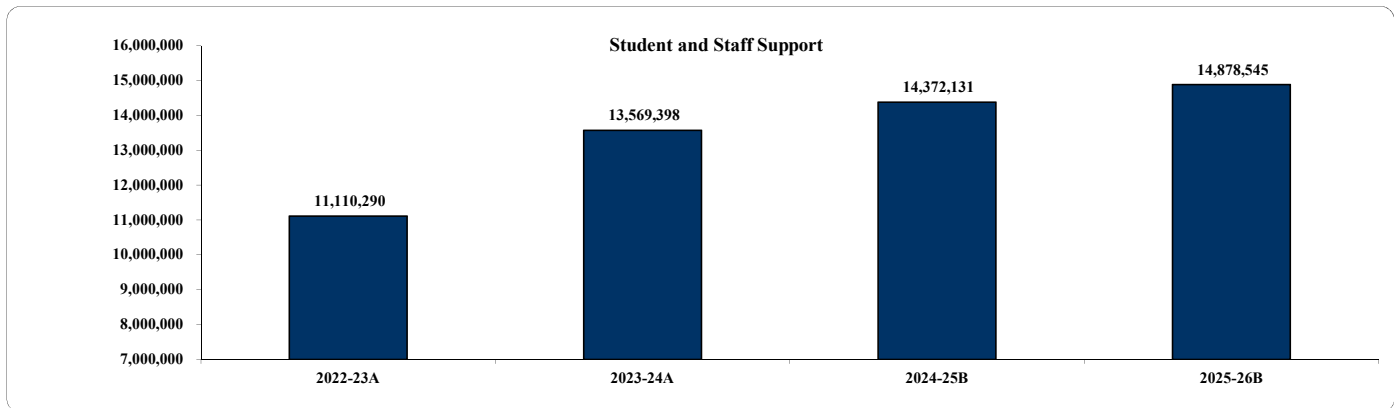
DIRECT INSTRUCTION SUPPORT	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Attendance	336,938	335,800	289,986	228,816	228,816	227,549
School Resource Officers	434,000	592,923	740,000	740,000	740,000	740,000
Office of the Dean	291,747	469,481	454,173	500,039	500,039	494,996
Counseling	1,630,375	1,743,183	1,735,201	1,750,069	1,750,069	1,732,576
Nursing	1,040,049	1,262,252	1,343,539	1,466,787	1,466,787	1,451,503
Psychological Services	1,612,507	1,482,847	1,465,824	1,454,580	1,454,580	1,419,146
Speech & Audiology	2,406,194	3,287,911	3,641,582	3,986,508	3,986,508	3,964,040
Occupational Therapy	26,291	3,052	240,950	372,738	372,738	368,906
General Student Support	426,622	817,273	733,836	757,982	757,982	899,779
Student Wellness	214,719	262,356	313,216	397,600	397,600	395,308
DIRECT INSTRUCTION SUPPORT	8,419,442	10,257,079	10,958,306	11,655,120	11,655,120	11,693,803

DIRECT STAFF SUPPORT	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Improvement of Instruction - Media	162,464	177,579	189,145	195,521	195,521	193,440
Instructional Development	55,363	86,822	63,513	65,000	65,000	65,000
Curriculum Development	499,513	463,016	233,556	184,210	184,210	184,210
Instructional Media Services	136,128	90,424	66,014	65,200	65,200	65,200
School Libraries	1,712,844	1,926,883	1,765,576	1,758,939	1,758,939	1,788,192
Audiovisual Services	1,241	2,746	8,347	6,375	6,375	6,375
Instructional Staff Development	123,295	564,849	1,087,675	882,520	882,520	882,325
DIRECT STAFF SUPPORT	2,690,848	3,312,319	3,413,825	3,157,764	3,157,764	3,184,742

TOTAL DIRECT INSTRUCTION SUPPORT	11,110,290	13,569,398	14,372,131	14,812,885	14,812,885	14,878,545
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TOTAL GENERAL SUPPORT	48,491,629	51,742,828	54,600,982	56,613,341	56,613,341	55,957,977
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TOTAL SUPPORT SERVICES	59,601,919	65,312,226	68,973,113	71,426,225	71,426,225	70,836,522
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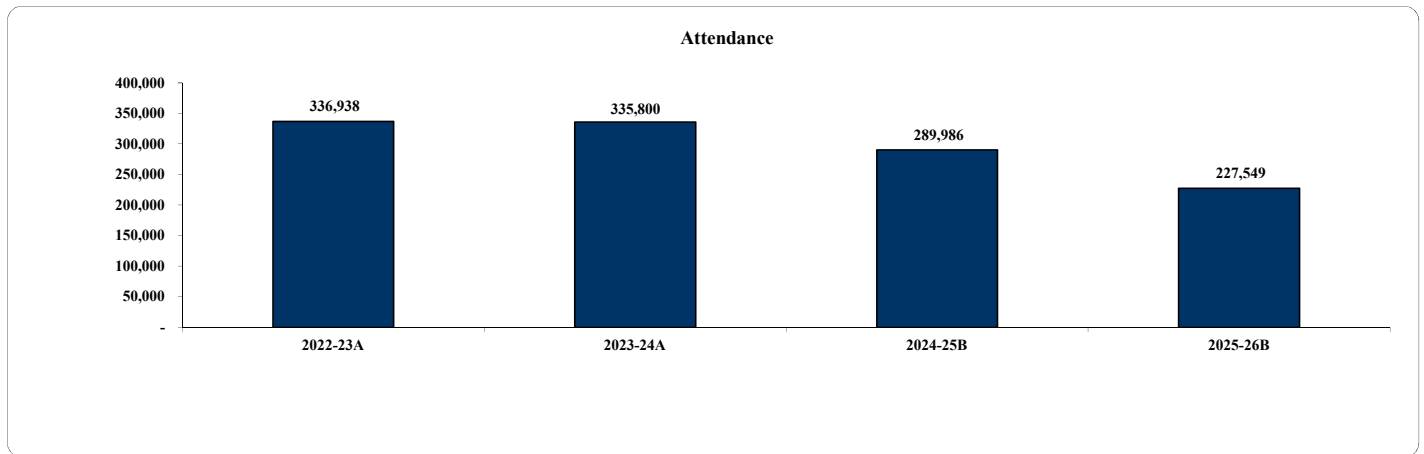


Spending for the Student and Staff Support functions are budgeted at \$70.8M for the FY25-26 Budget, up \$1.86M (2.7%) from the FY24-25 Budget. Across all funding sources the FY25-26 Budget is 113.6 FTE, which is 2 FTE more than the prior year due to an increase in function 2190, Student Support Services.

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

General Fund Detail Budget - 2112 Attendance

Object Description	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approved	Adopted
Classified	187,810	172,364	149,063	106,970	106,970	106,970
Classified Temporary	-	3,868	14,049	14,049	14,049	14,049
Classified Overtime	1,237	2,323	500	500	500	500
Insurance Opt Out	5,598	5,481	7,324	2,400	2,400	2,400
Staff Appreciation Stipend	-	-	-	-	-	-
SALARIES & WAGES	194,645	184,036	170,936	123,919	123,919	123,919
PERS	50,629	44,245	48,959	23,589	23,589	22,323
Social Security	11,513	11,296	10,598	7,534	7,534	7,534
Medicare	2,693	2,642	2,479	1,762	1,762	1,762
Workers Compensation	360	607	790	561	561	561
Unemployment	181	185	6,105	1,215	1,215	1,215
Oregon Paid Leave	476	736	626	428	428	428
Health Insurance	29,605	43,565	-	57,789	57,789	57,789
Life Insurance	64	65	124	41	41	41
TSA Exec ER Paid	4,600	4,000	3,700	4,200	4,200	4,200
Long Term Disability	134	147	344	76	76	76
FSA/HSA	-	600	2,600	2,200	2,200	2,200
TSA Classified ER Paid Health Insurance Option	1,807	723	1,225	1,500	1,500	1,500
BENEFITS	102,062	108,811	77,550	100,897	100,897	99,630
Travel - In District	2,131	4,796	3,000	3,600	3,600	3,600
Professional Services	-	-	38,470	-	-	-
PURCHASED SERVICES	2,131	4,796	41,470	3,600	3,600	3,600
Supplies and Materials	-	58	30	400	400	400
Principal - SBITA	38,100	36,367	-	-	-	-
Interest - SBITA	-	1,733	-	-	-	-
Dues/Fees/Memberships	-	-	-	-	-	-
OTHER OBJECTS	38,100	38,158	30	400	400	400
ATTENDANCE	336,938	335,800	289,986	228,816	228,816	227,549

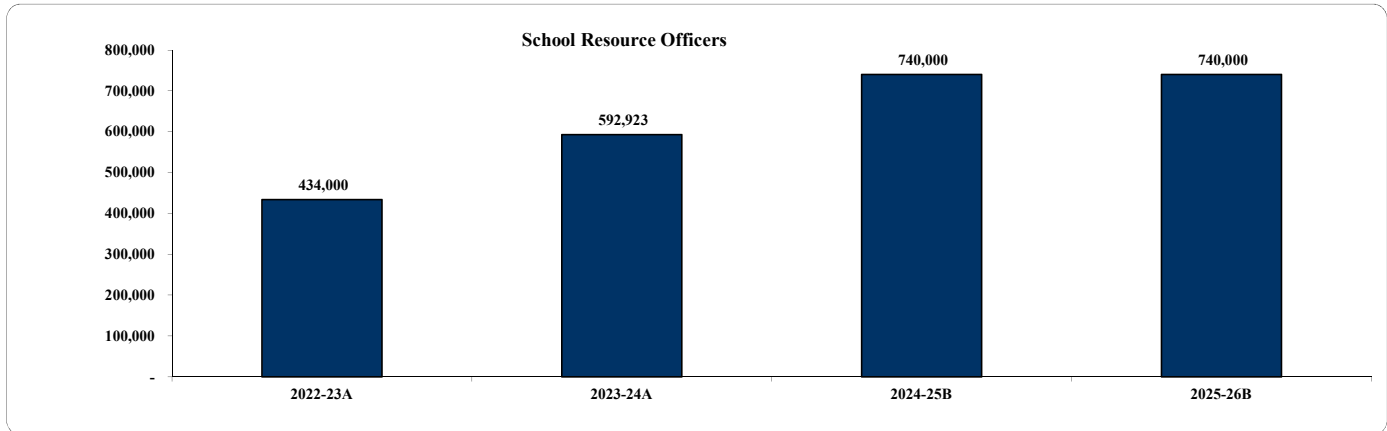


Attendance Specialists make visits to students' homes and work with students and families to improve attendance using a variety of strategies.

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	740,000	740,000
PURCHASED SERVICES	434,000	592,923	740,000	740,000	740,000	740,000
COMMUNITY SERVICE OFFICERS	434,000	592,923	740,000	740,000	740,000	740,000



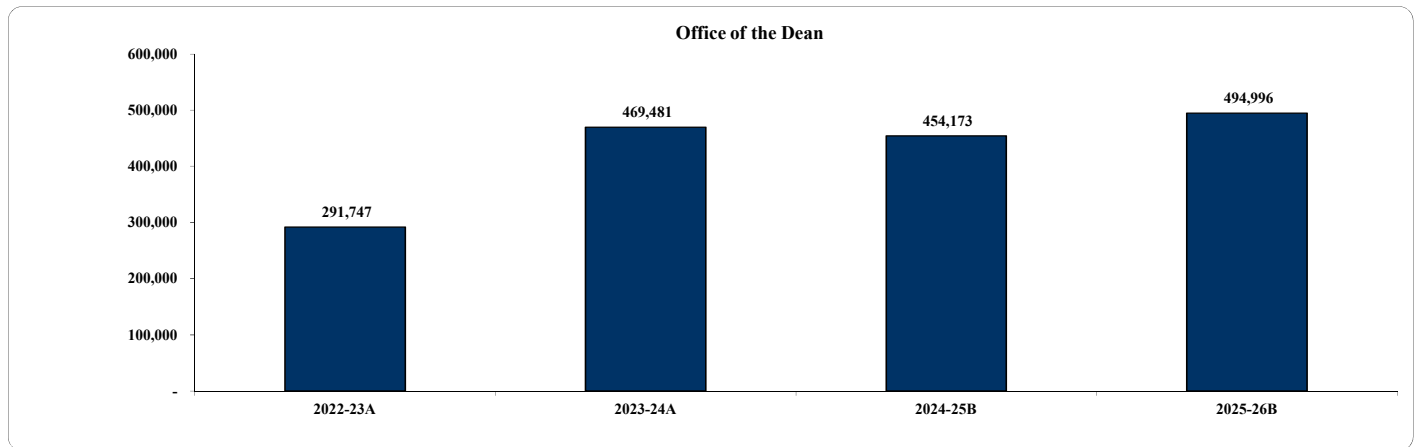
Function 2115 provides law enforcement support for enhancing student safety in partnership with the Medford Police Department (MPD) for School Resource Officers (SROs) and School Marshals.

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 Sherriff'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	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approved	Adopted
Licensed	177,256	285,745	270,276	285,940	285,940	285,940
Licensed Temporary	-	-	109	109	109	109
Extra Duty Compensation	10,658	16,424	22,367	30,002	30,002	30,002
Insurance Opt Out	2,200	2,400	3,665	4,800	4,800	4,800
SALARIES & WAGES	190,114	304,568	296,417	320,851	320,851	320,851
PERS	59,458	99,158	86,919	107,276	107,276	102,233
Social Security	11,372	18,295	18,378	19,595	19,595	19,595
Medicare	2,659	4,279	4,298	4,583	4,583	4,583
Workers Compensation	342	786	1,369	1,460	1,460	1,460
Unemployment	175	305	3,264	3,161	3,161	3,161
Oregon Paid Leave	509	1,218	1,139	1,218	1,218	1,218
Health Insurance	24,438	33,571	34,184	36,329	36,329	36,329
Life Insurance	27	41	55	41	41	41
TSA Exec ER Paid	1,200	3,183	3,350	3,225	3,225	3,225
Long Term Disability	854	941	600	455	455	455
FSA/HSA	600	1,200	3,000	1,200	1,200	1,200
TSA Classified ER Paid Health Insurance Option	-	-	1,200	645	645	645
BENEFITS	101,634	162,978	157,756	179,188	179,188	174,145
Other Licensed Subs	-	1,935	-	-	-	-
PURCHASED SERVICES	-	1,935	-	-	-	-
OFFICE OF THE DEAN	291,747	469,481	454,173	500,039	500,039	494,996

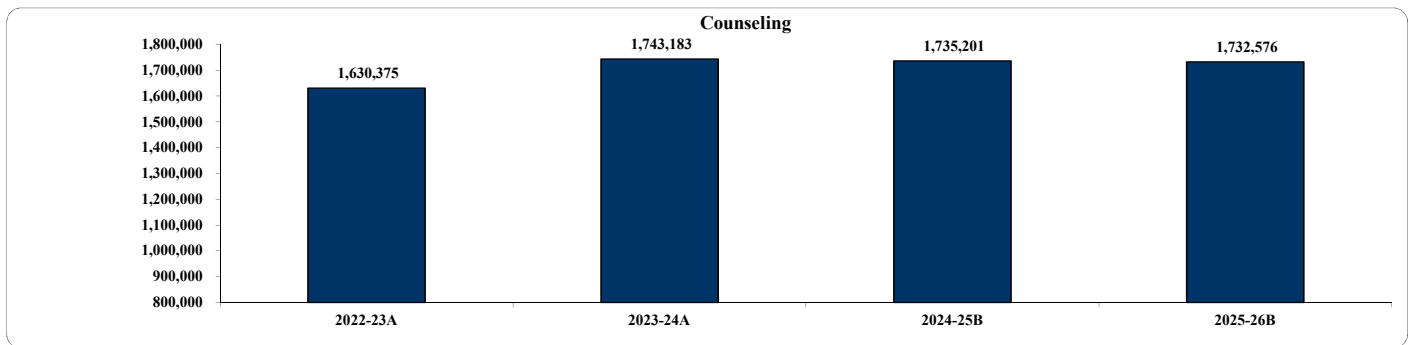


The budget for Office of the Dean is nearly \$0.5M. The total FTE in this function is 3.0 with one dean at each middle school.

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

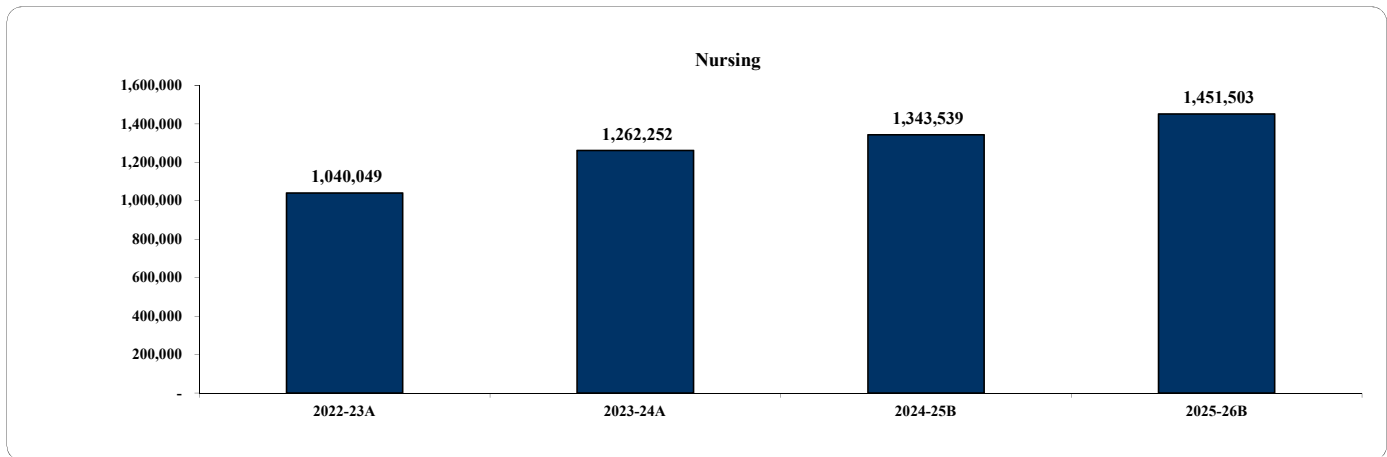
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	948,139	976,954	989,186	985,804	985,804	985,804
Classified	32,413	32,497	36,904	41,269	41,269	41,269
Licensed Temporary	1,633	1,912	-	-	-	-
Classified Temporary	1,410	-	-	-	-	-
Classified Overtime	-	1,331	11	11	11	11
Extra Duty Compensation	36,758	36,786	63,839	26,464	26,464	26,464
Insurance Opt Out	3,800	4,280	3,662	7,200	7,200	7,200
SALARIES & WAGES	1,024,154	1,053,760	1,093,602	1,060,748	1,060,748	1,060,748
PERS	310,365	340,725	303,300	374,883	374,883	357,390
Social Security	61,621	63,046	67,803	65,320	65,320	65,320
Medicare	14,411	14,745	15,857	15,276	15,276	15,276
Workers Compensation	2,475	2,848	5,256	4,867	4,867	4,867
Unemployment	918	1,074	16,468	10,535	10,535	10,535
Oregon Paid Leave	2,690	4,215	4,449	4,113	4,113	4,113
Health Insurance	186,972	224,310	196,650	176,267	176,267	176,267
Life Insurance	195	201	221	193	193	193
TSA Exec ER Paid	9,622	11,433	17,753	17,475	17,475	17,475
Long Term Disability	1,863	2,054	-	1,611	1,611	1,611
FSA/HSA	5,889	9,273	-	5,000	5,000	5,000
TSA Classified ER Paid Health Insurance Option	439	16	-	3,028	3,028	3,028
BENEFITS	597,459	673,940	627,758	678,570	678,570	661,077
Professional Growth	(299)	4,432	400	-	-	-
Rental	-	-	3,090	-	-	-
Travel - Out of District	-	2,755	6,773	6,773	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	7,173	7,173
Supplies and Materials	106	176	3,580	3,579	3,579	3,579
Non-Consumables	-	85	-	-	-	-
SUPPLIES	106	261	3,580	3,579	3,579	3,579
Dues/Fees/Memberships	-	129	-	-	-	-
OTHER OBJECTS	-	129	-	-	-	-
COUNSELING	1,630,375	1,743,183	1,735,201	1,750,069	1,750,069	1,732,576



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

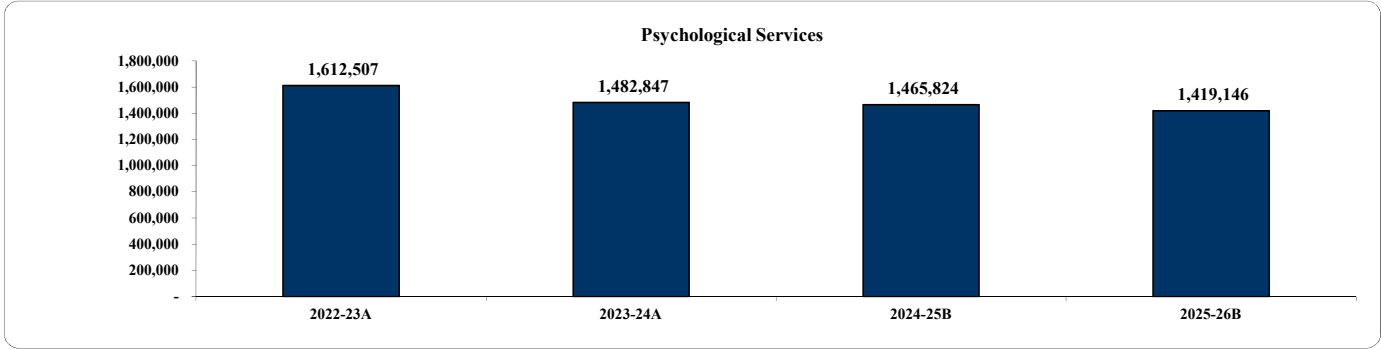
Object Description	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approved	Adopted
Licensed	602,397	701,092	757,296	829,270	829,270	829,270
Classified	40,662	74,357	46,812	49,913	49,913	49,913
Classified Overtime	118	1,717	-	-	-	-
Insurance Opt Out	2,400	2,400	3,662	2,134	2,134	2,134
SALARIES & WAGES	645,578	779,566	807,770	881,317	881,317	881,317
PERS	202,870	242,446	236,324	312,115	312,115	296,830
Social Security	39,202	47,072	50,082	54,509	54,509	54,509
Medicare	9,168	11,009	11,713	12,748	12,748	12,748
Workers Compensation	1,229	2,034	3,587	4,062	4,062	4,062
Unemployment	592	779	9,153	8,792	8,792	8,792
Oregon Paid Leave	1,705	3,118	3,106	3,517	3,517	3,517
Health Insurance	113,820	138,904	177,656	133,385	133,385	133,385
Life Insurance	109	117	166	276	276	276
TSA Exec ER Paid	5,600	8,141	7,375	14,056	14,056	14,056
Long Term Disability	1,239	1,366	1,604	1,517	1,517	1,517
FSA/HSA	2,400	4,000	8,600	11,800	11,800	11,800
TSA Classified ER Paid Health Insurance Option	600	1,768	2,400	5,427	5,427	5,427
BENEFITS	378,534	460,754	511,765	562,204	562,204	546,920
Professional Instr. Services	1,197	38	500	3,000	3,000	3,000
Rental Expense/Leases	84	-	-	-	-	-
Travel - In District	3,742	4,271	13,300	6,000	6,000	6,000
Travel - Out of District	1,062	1,996	-	-	-	-
Other Classified Subs	277	-	-	-	-	-
PURCHASED SERVICES	6,362	6,305	13,800	9,000	9,000	9,000
Supplies and Materials	8,738	15,000	9,205	13,366	13,366	13,366
Non-Consumables	-	69	-	-	-	-
SUPPLIES	8,738	15,069	9,205	13,366	13,366	13,366
Dues/Fees/Memberships	837	558	1,000	900	900	900
OTHER OBJECTS	837	558	1,000	900	900	900
NURSING	1,040,049	1,262,252	1,343,539	1,466,787	1,466,787	1,451,503



Function 2134 has spending of \$1.4M, (8%) 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	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approved	Adopted
Licensed	711,937	750,203	871,202	810,798	810,798	810,798
Classified	62,331	-	-	47,941	47,941	47,941
Licensed Temporary	-	832	636	636	636	636
Classified Temporary	-	-	1,000	1,000	1,000	1,000
Extra Duty Compensation	7,120	10,113	20,539	15,638	15,638	15,638
Insurance Opt Out	6,800	4,800	7,323	-	-	-
SALARIES & WAGES	788,189	765,948	900,700	876,013	876,013	876,013
PERS	236,197	255,339	252,015	321,320	321,320	285,885
Social Security	47,870	46,320	55,843	54,313	54,313	54,313
Medicare	11,195	10,833	13,060	12,702	12,702	12,702
Workers Compensation	1,575	2,000	3,755	4,047	4,047	4,047
Unemployment	720	769	9,714	8,760	8,760	8,760
Oregon Paid Leave	2,067	3,064	3,212	3,473	3,473	3,473
Health Insurance	112,367	119,715	119,644	112,734	112,734	112,734
Life Insurance	143	124	152	345	345	345
TSA Exec ER Paid	6,499	8,453	13,355	19,113	19,113	19,113
Long Term Disability	3,553	3,918	1,734	1,386	1,386	1,386
FSA/HSA	4,998	2,400	14,600	29,600	29,600	29,600
TSA Classified ER Paid Health Insurance Option	-	-	2,800	5,400	5,400	5,400
BENEFITS	427,183	452,934	489,884	573,193	573,193	537,758
Professional Growth	-	2,042	750	750	750	750
Professional Instr. Services	22,000	-	-	-	-	-
Travel - In District	2,685	323	350	350	350	350
Travel - Out of District	18	145	3,000	3,000	3,000	3,000
Professional Services	371,168	259,072	70,000	-	-	-
PURCHASED SERVICES	395,871	261,582	74,100	4,100	4,100	4,100
Supplies and Materials	1,263	2,243	1,000	1,000	1,000	1,000
SUPPLIES	1,263	2,243	1,000	1,000	1,000	1,000
Dues/Fees/Memberships	-	140	140	275	275	275
OTHER OBJECTS	-	140	140	275	275	275
PSYCHOLOGICAL SERVICES	1,612,507	1,482,847	1,465,824	1,454,580	1,454,580	1,419,146

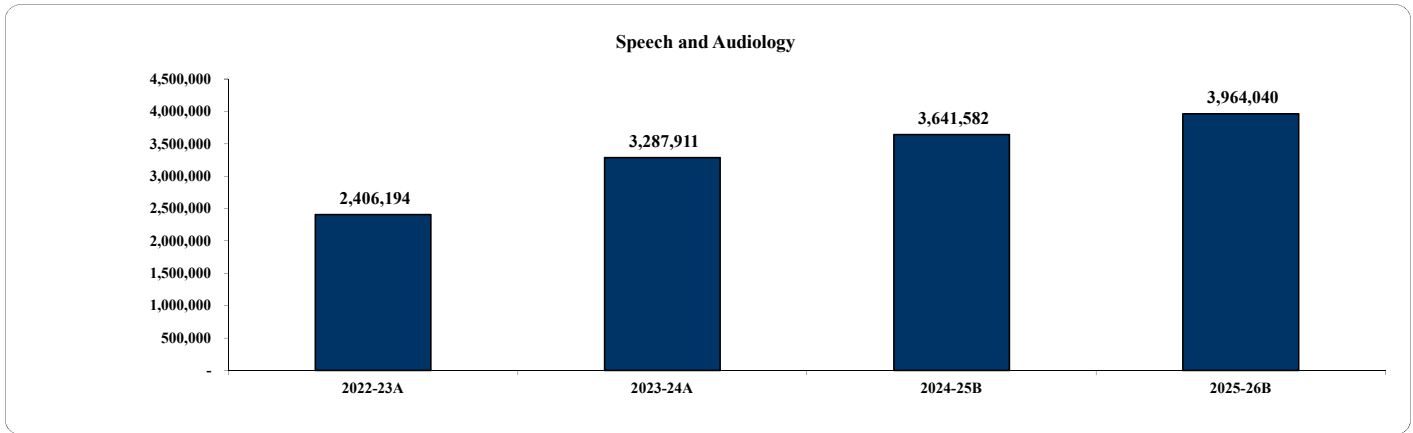


Function 2140 includes evaluation of students to identify a disability and the need for Special Education across the District. Responsibilities include activities related to testing, interpreting results, and consulting with school teams to provide interventions and strategies. This function also includes 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	817,669	817,669
Classified	327,337	437,759	503,002	480,818	480,818	480,818
Licensed Temporary	1,594	5,170	472	472	472	472
Classified Temporary	-	-	-	-	-	-
Classified Overtime	286	1,963	-	-	-	-
Extra Duty Compensation	4,119	4,493	9,808	11,194	11,194	11,194
Insurance Opt Out	1,200	4,326	7,323	2,400	2,400	2,400
Staff Appreciation Stipend	-	-	-	-	-	-
SALARIES & WAGES	736,275	981,309	1,301,101	1,312,553	1,312,553	1,312,553
PERS	205,099	296,641	381,932	436,963	436,963	414,495
Social Security	43,237	58,441	80,668	81,229	81,229	81,229
Medicare	10,112	13,668	18,866	18,997	18,997	18,997
Workers Compensation	2,505	3,082	5,666	6,053	6,053	6,053
Unemployment	622	1,013	19,228	13,102	13,102	13,102
Oregon Paid Leave	1,844	3,925	4,889	5,225	5,225	5,225
Health Insurance	180,162	239,322	280,309	296,371	296,371	296,371
Life Insurance	185	209	373	414	414	414
TSA Exec ER Paid	10,080	14,774	22,660	22,184	22,184	22,184
Long Term Disability	2,490	2,746	2,675	4,954	4,954	4,954
FSA/HSA	4,000	9,000	14,800	29,800	29,800	29,800
TSA Classified ER Paid Health Insurance Option	2,575	6,055	5,340	5,414	5,414	5,414
BENEFITS	462,910	648,876	837,406	920,705	920,705	898,237
Professional Growth	150	-	-	-	-	-
Professional Instr. Services	1,203,416	1,650,721	1,500,000	1,750,000	1,750,000	1,750,000
Travel - In District	328	106	75	50	50	50
Travel - Out of District	-	-	3,000	3,000	3,000	3,000
Other Classified Subs	-	116	-	-	-	-
PURCHASED SERVICES	1,203,894	1,650,943	1,503,075	1,753,050	1,753,050	1,753,050
Supplies and Materials	1,411	2,580	-	-	-	-
Software	1,705	4,203	-	200	200	200
SUPPLIES	3,115	6,782	-	200	200	200
SPEECH AND AUDIOLOGY	2,406,194	3,287,911	3,641,582	3,986,508	3,986,508	3,964,040

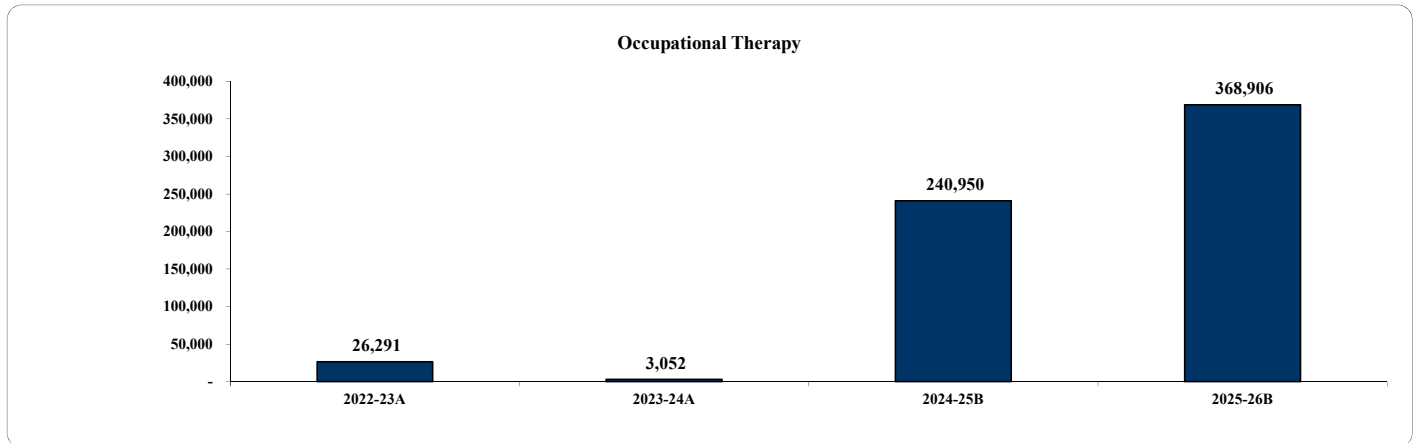


Function 2150 provides support services to Special Education students across the District, including the identification, assessment, and treatment of students with speech, hearing, and language impairments. There are currently 1,406 students who receive speech-language services. The District contracts 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

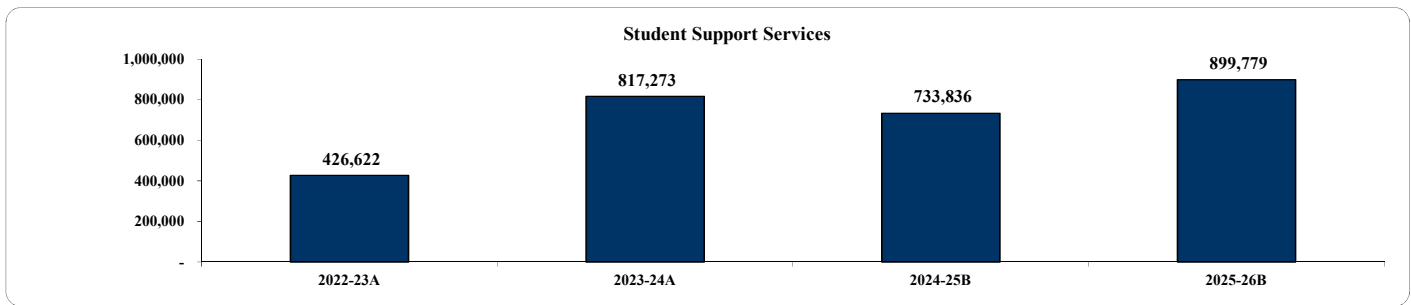
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	-	-	175,953	216,766	216,766	216,766
Classified	15,510	78	-	-	-	-
Classified Overtime	14	12	-	-	-	-
Extra Duty Compensation	-	-	-	2,748	2,748	2,748
Insurance Opt Out	1,200	-	-	-	-	-
SALARIES & WAGES	16,724	89	175,953	219,514	219,514	219,514
PERS	4,365	23	50,587	78,636	78,636	74,804
Social Security	1,037	6	10,909	13,610	13,610	13,610
Medicare	243	1	2,551	3,183	3,183	3,183
Workers Compensation	36	0	-	1,014	1,014	1,014
Unemployment	15	0	-	2,195	2,195	2,195
Oregon Paid Leave	45	0	-	878	878	878
Health Insurance	-	-	-	42,707	42,707	42,707
Life Insurance	7	-	-	55	55	55
TSA Exec ER Paid	300	-	-	1,500	1,500	1,500
Long Term Disability	-	-	-	196	196	196
FSA/HSA	-	-	-	6,400	6,400	6,400
TSA Classified ER Paid Health Insurance Option	299	-	-	1,800	1,800	1,800
BENEFITS	6,346	31	64,047	152,174	152,174	148,342
Professional Growth	313	747	500	400	400	400
Travel - In District	1,292	192	250	150	150	150
Other Classified Subs	-	1,802	-	-	-	-
PURCHASED SERVICES	1,605	2,741	750	550	550	550
Supplies and Materials	1,616	191	200	500	500	500
SUPPLIES	1,616	191	200	500	500	500
OCCUPATIONAL THERAPY/AUTISM	26,291	3,052	240,950	372,738	372,738	368,906



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

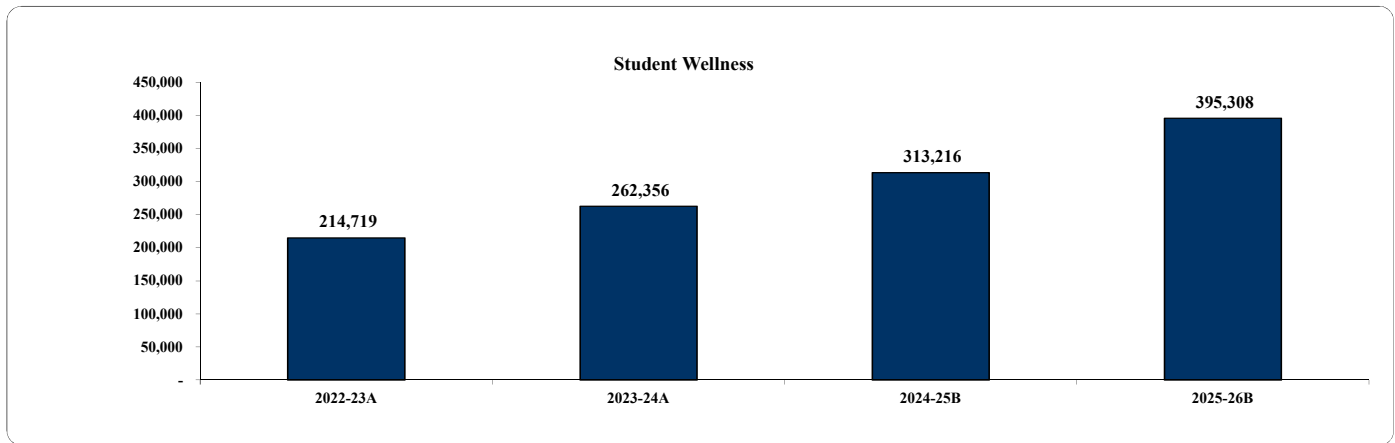
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	-	27,209	26,700	-	-	76,329
Administrators Salaries	132,152	449,330	389,475	417,497	417,497	417,497
Licensed Temporary	2,282	-	36	36	36	36
Classified Temporary	-	4,281	1,587	1,587	1,587	1,587
Classified Overtime	300	78	-	-	-	-
Extra Duty Compensation	-	-	521	521	521	521
Insurance Opt Out	-	-	3,666	4,800	4,800	4,800
SALARIES & WAGES	134,734	480,898	421,985	424,441	424,441	500,770
PERS	35,335	126,220	122,051	127,289	127,289	147,012
Social Security	8,057	29,136	26,163	26,018	26,018	30,750
Medicare	1,884	6,814	6,119	6,085	6,085	7,192
Workers Compensation	358	1,560	2,102	1,939	1,939	2,291
Unemployment	113	524	5,400	4,196	4,196	4,960
Oregon Paid Leave	275	1,916	10,811	11,670	11,670	11,975
Health Insurance	20,032	55,977	51,276	54,648	54,648	91,105
Life Insurance	66	167	69	41	41	69
TSA Exec ER Paid	6,407	6,892	350	4,500	4,500	6,500
Long Term Disability	794	876	987	615	615	615
FSA/HSA	-	2,200	2,400	3,000	3,000	3,000
TSA Classified ER Paid Health Insurance Option	-	817	-	3,800	3,800	3,800
BENEFITS	73,321	233,100	227,729	243,801	243,801	309,269
Professional Growth	150	1,500	1,000	1,000	1,000	1,000
Pupil Transportation	32	-	-	-	-	-
Pupil Transportation	45	52	-	-	-	-
Travel - In District	4,253	205	250	150	150	150
Travel - Out of District	2,643	9,699	4,500	5,250	5,250	5,250
Training-In District	-	-	-	-	-	-
Postage	22	-	25	10	10	10
Legal	134,188	13,276	50,000	50,000	50,000	50,000
Professional Services	42,231	-	-	-	-	-
PURCHASED SERVICES	183,564	24,732	55,775	56,410	56,410	56,410
Supplies and Materials	10,028	6,917	3,122	18,330	18,330	18,330
Periodicals	100	-	-	-	-	-
Non-Consumables	-	1,056	22,000	1,200	1,200	1,200
Software	79	-	-	8,300	8,300	8,300
SUPPLIES	10,207	7,974	25,122	27,830	27,830	27,830
Dues/Fees/Memberships	24,796	70,569	3,225	5,500	5,500	5,500
OTHER OBJECTS	24,796	70,569	3,225	5,500	5,500	5,500
STUDENT SUPPORT SERVICES	426,622	817,273	733,836	757,982	757,982	899,779



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 nearly \$0.9M is 22.6% higher than the FY24-25 Budget, mainly due to the addition of 2 FTE. Total staffing across all funds is 8.0 FTE for FY25-26, which is 2 more compared to the prior year.

General Fund Detail Budget - 2191 Student Wellness

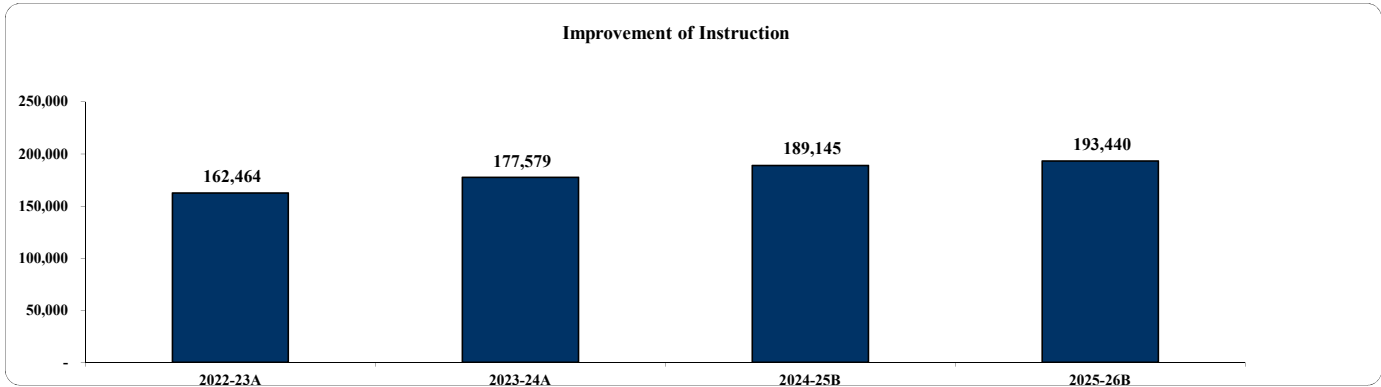
Object Description	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approved	Adopted
Classified	43,696	44,525	50,425	49,054	49,054	49,054
Administrators Salaries	60,586	67,954	71,733	82,559	82,559	82,559
Classified Temporary	3,321	1,620	-	-	-	-
SALARIES & WAGES	107,602	114,439	122,158	131,613	131,613	131,613
PERS	27,291	30,119	35,795	40,503	40,503	38,211
Social Security	6,430	6,907	7,574	8,160	8,160	8,160
Medicare	1,504	1,615	1,771	1,908	1,908	1,908
Workers Compensation	251	364	564	608	608	608
Unemployment	95	130	1,606	1,316	1,316	1,316
Oregon Paid Leave	256	453	489	526	526	526
Health Insurance	19,655	25,507	25,638	23,627	23,627	23,627
Life Insurance	47	43	28	28	28	28
TSA Exec ER Paid	600	1,514	600	375	375	375
Long Term Disability	-	-	266	285	285	285
FSA/HSA	300	300	1,800	4,400	4,400	4,400
TSA Classified ER Paid Health Insurance Option	1,050	1,230	600	-	-	-
BENEFITS	57,478	68,183	76,730	81,736	81,736	79,445
Professional Growth	1,127	-	-	-	-	-
Professional Instr. Services	23,846	62,985	100,000	100,000	100,000	100,000
Rental	2,280	420	500	-	-	-
Travel - In District	-	101	500	500	500	500
Travel - Out of District	2,612	1,557	-	2,100	2,100	2,100
Postage	-	14	50	50	50	50
Advertising	315	-	-	-	-	-
Legal	659	-	-	-	-	-
Professional Services	-	-	-	70,000	70,000	70,000
PURCHASED SERVICES	30,838	65,076	101,050	172,650	172,650	172,650
Supplies and Materials	15,001	8,574	11,278	11,100	11,100	11,100
SUPPLIES	15,001	8,574	11,278	11,100	11,100	11,100
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	3,799	6,084	2,000	500	500	500
OTHER OBJECTS	3,799	6,084	2,000	500	500	500
STUDENT WELLNESS	214,719	262,356	313,216	397,600	397,600	395,308



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 - 2021 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	37,524	37,524
Administrators Salaries	78,988	85,074	83,914	83,489	83,489	83,489
Licensed Temporary	111	-	-	-	-	-
Classified Overtime	56	49	-	-	-	-
Insurance Opt Out	300	900	3,672	4,800	4,800	4,800
SALARIES & WAGES	111,201	120,736	124,780	125,813	125,813	125,813
PERS	28,058	32,027	37,179	36,552	36,552	34,471
Social Security	6,551	7,390	7,736	7,503	7,503	7,503
Medicare	1,580	1,728	1,809	1,755	1,755	1,755
Workers Compensation	289	383	576	559	559	559
Unemployment	93	135	1,114	1,210	1,210	1,210
Oregon Paid Leave	225	435	499	484	484	484
Health Insurance	10,226	8,137	8,546	17,218	17,218	17,218
Life Insurance	40	39	41	41	41	41
TSA Exec ER Paid	301	4,194	2,415	1,125	1,125	1,125
Long Term Disability	55	61	269	86	86	86
TSA Classified ER Paid Health Insurance Option	900	298	2,800	-	-	-
BENEFITS	48,318	54,825	62,985	68,333	68,333	66,252
Travel - In District	29	-	-	-	-	-
Professional Services	69	-	200	200	200	200
PURCHASED SERVICES	98	699	575	575	575	575
Supplies and Materials	1,510	919	754	750	750	750
Non-Consumables	1,303	399	50	50	50	50
SUPPLIES	2,813	1,318	804	800	800	800
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	34	-	-	-	-	-
OTHER OBJECTS	34	-	-	-	-	-
IMPROV. OF INSTRUCTION	162,464	177,579	189,145	195,521	195,521	193,440



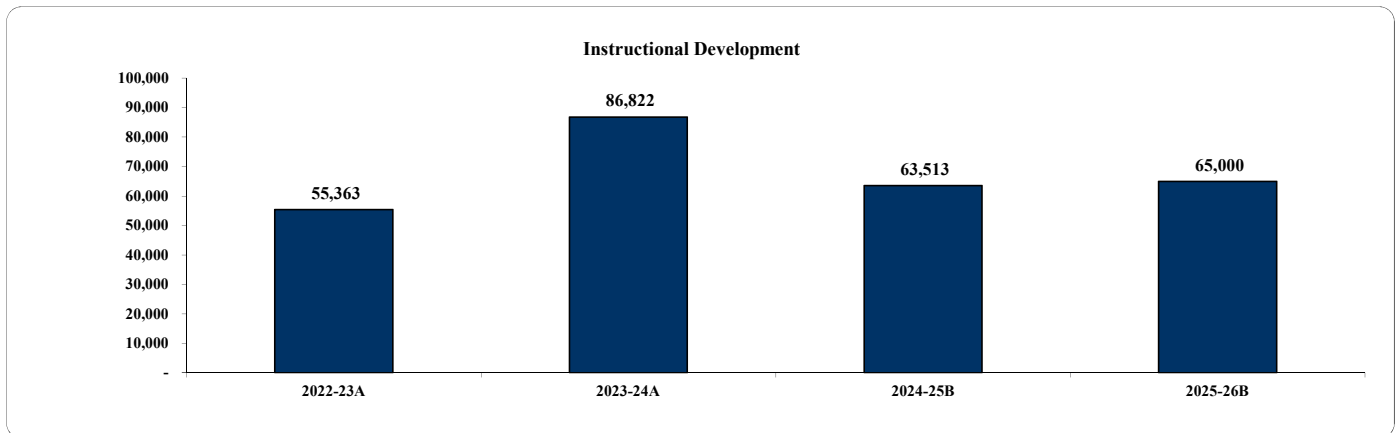
Function 2211 is for activities associated with directing and managing the instructional staff in planning, developing, and evaluating the process providing learning experiences for students. Staffing in the General Fund for the Improvement of Instruction function is flat to current levels. The budget of \$193K 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 - 2012 Instructional Development

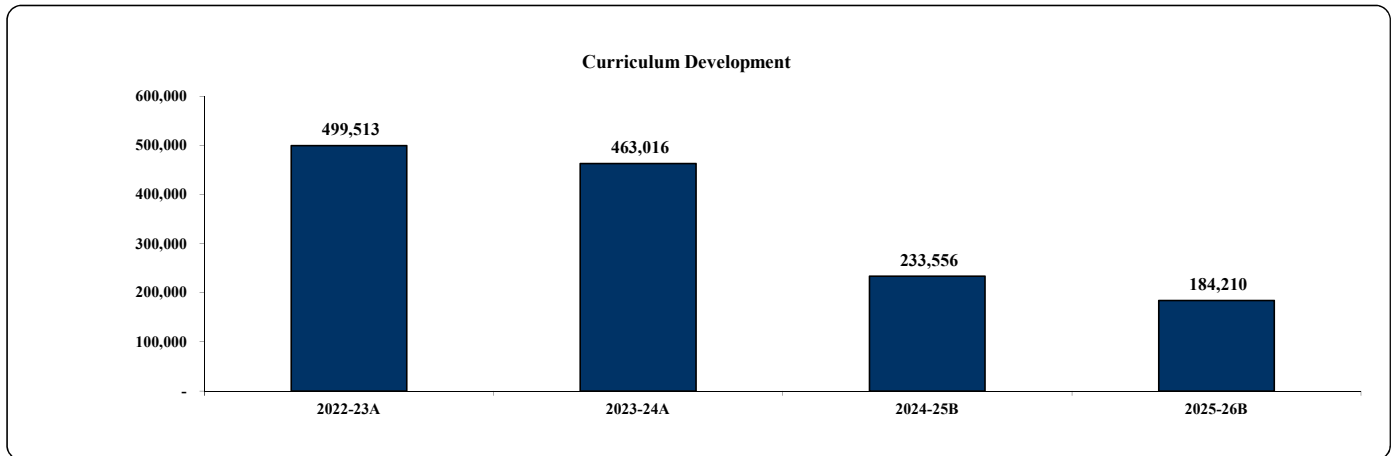
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	-	17,089	-	-	-	-
Licensed Temporary	38	-	-	-	-	-
Classified Overtime	-	43	-	-	-	-
SALARIES & WAGES	38	17,133	-	-	-	-
PERS	12	4,777	-	-	-	-
Social Security/Medicare	2	1,056	-	-	-	-
Medicare	1	247	-	-	-	-
Workers Compensation	99	35	-	-	-	-
Unemployment	0	17	-	-	-	-
Oregon Paid Leave	-	69	-	-	-	-
Health Insurance	-	7,652	-	-	-	-
Life Insurance	-	6	-	-	-	-
TSA-ER Paid	1	600	-	-	-	-
Lon Term Disability	1	600	-	1	-	-
403B Monthly Match	-	485	-	-	-	-
BENEFITS	116	15,542	-	-	-	-
Professional Growth	55,123	54,034	53,513	55,000	55,000	55,000
Professional Instr. Services	-	-	10,000	10,000	10,000	10,000
Travel - In District	69	113	-	-	-	-
PURCHASED SERVICES	55,191	54,147	63,513	65,000	65,000	65,000
Supplies and Materials	18	-	-	-	-	-
SUPPLIES	18	-	-	-	-	-
INSTRUCTIONAL DEVELOPMENT	55,363	86,822	63,513	65,000	65,000	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	75,000	75,000
Classified Temporary	-	-	1,000	1,000	1,000	1,000
Classified Overtime	11	-	1,160	1,160	1,160	1,160
Insurance Opt Out	1	71	-	-	-	-
SALARIES & WAGES	287,784	207,962	77,160	77,160	77,160	77,160
PERS	80,018	60,632	5,827	11,007	11,007	11,007
Social Security	17,214	12,660	3,543	4,784	4,784	4,784
Medicare	4,026	2,961	829	1,119	1,119	1,119
Workers Compensation	636	821	924	356	356	356
Unemployment	245	208	1,189	772	772	772
Oregon Paid Leave	645	832	492	500	500	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	1,512	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	20,050	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	10,500	10,500
PURCHASED SERVICES	9,006	32,706	11,513	10,500	10,500	10,500
Supplies and Materials	15,616	4,185	12,143	12,000	12,000	12,000
Textbooks	1,285	68,877	40,000	40,000	40,000	40,000
Non-Consumables	1,005	4,984	5,000	3,000	3,000	3,000
Software	20,528	40,934	5,000	5,000	5,000	5,000
SUPPLIES	38,434	118,979	62,143	60,000	60,000	60,000
Dues/Fees/Memberships	17,876	16,315	25,000	16,500	16,500	16,500
OTHER OBJECTS	17,876	16,315	25,000	16,500	16,500	16,500
CURRICULUM DEVELOPMENT	499,513	463,016	233,556	184,210	184,210	184,210

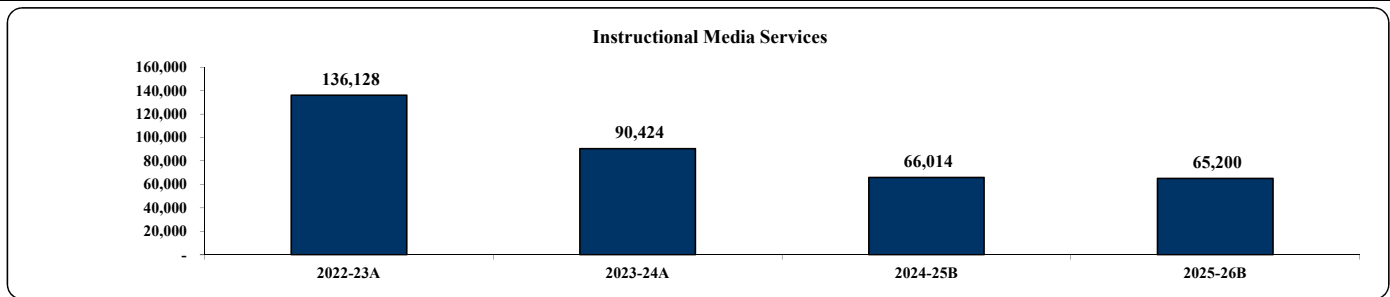


Function 2213 supports K-12 District initiatives for the improvement of instruction through ongoing curriculum development. FY25-26 spending is \$0.18M, -\$0.049M lower than the FY24-25 Budget. This function fluctuates from year to year based on the specific curriculum needs. The budget for textbooks 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

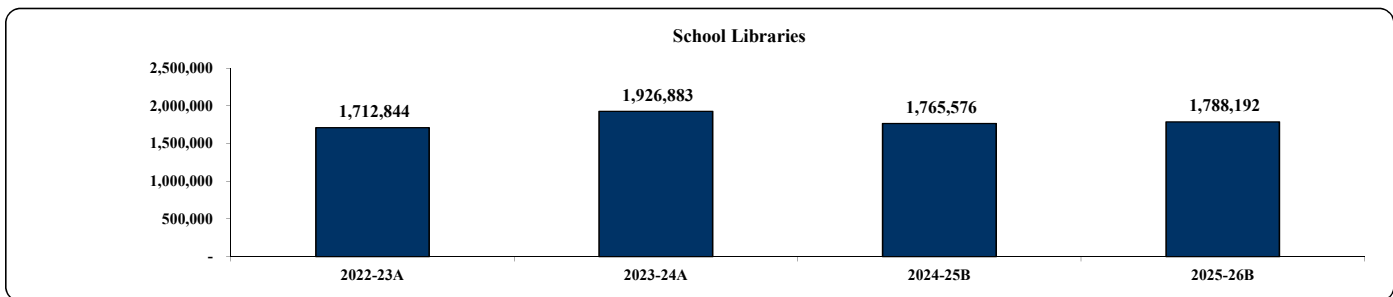
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
SALARIES & WAGES	-	298	-	-		
PERS	-	100	-	-		
Social Security	-	18	-	-		
Medicare	-	4	-	-		
Workers Compensation	-	2	-	-		
Unemployment	-	0	-	-		
Health Insurance	-	32	-	-		
Long Term Disability	106	117	-	-		
BENEFITS	106	276	-	-		
Travel - In District	444	692	200	200	200	200
Travel - Out of District	-	523	-	-	-	-
PURCHASED SERVICES	444	1,215	200	200	200	200
Supplies and Materials	15,587	20,559	20,814	20,000	20,000	20,000
Textbooks	858	-	-	-	-	-
Library Books	65,353	19,161	-	-	-	-
Periodicals	133	197	-	-	-	-
Software	45,668	48,454	45,000	45,000	45,000	45,000
Hardware	6,405	-	-	-	-	-
SUPPLIES	134,004	88,371	65,814	65,000	65,000	65,000
Dues/Fees/Memberships	1,574	263	-	-	-	-
OTHER OBJECTS	1,574	263	-	-	-	-
INSTRUCTIONAL MEDIA SERVICES	136,128	90,424	66,014	65,200	65,200	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	91,105	91,105
Classified	575,753	644,062	799,027	840,032	840,032	840,032
Licensed Temporary	897	2,738	557	557	557	557
Classified Temporary	500	1,940	220	220	220	220
Classified Overtime	7,039	5,363	6,240	6,240	6,240	6,240
Extra Duty Compensation	1,200	-	-	-	-	-
Insurance Opt Out	8,400	7,432	14,652	13,500	13,500	13,500
Staff Appreciation Stipend	-	-	-	-	-	-
SALARIES & WAGES	933,763	1,080,505	910,695	951,653	951,653	951,653
PERS	274,331	325,545	287,454	263,633	263,633	292,887
Social Security	56,530	65,123	69,719	58,261	58,261	58,261
Medicare	13,221	15,230	16,305	13,626	13,626	13,626
Workers Compensation	2,009	3,342	4,789	4,341	4,341	4,341
Unemployment	849	1,094	11,227	9,397	9,397	9,397
Oregon Paid Leave	2,331	4,322	4,112	4,725	4,725	4,725
Health Insurance	182,709	275,788	256,656	254,715	254,715	254,715
Life Insurance	270	294	345	317	317	317
TSA Exec ER Paid	15,656	17,237	11,124	12,500	12,500	12,500
Long Term Disability	2,526	2,786	2,261	4,373	4,373	4,373
125 Plan Ins Opt Out	5,101	12,118	6,800	6,600	6,600	6,600
TSA Classified ER Paid Health Insurance Option Health In	7,157	7,811	3,989	3,005	3,005	3,005
BENEFITS	562,690	730,691	674,781	635,493	635,493	664,747
Travel - In District	69	4	1,000	2,000	2,000	2,000
Travel - Out of District	95	343	750	750	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	1,545	1,545
PURCHASED SERVICES	6,211	10,039	3,295	4,295	4,295	4,295
Supplies and Materials	13,055	10,557	18,542	10,543	10,543	10,543
Textbooks	165	-	-	-	-	-
Library Books	165,716	85,604	146,470	143,350	143,350	143,350
Periodicals	5,362	2,619	3,948	4,084	4,084	4,084
Non-Consumables	880	1,267	1,030	1,030	1,030	1,030
Software	4,512	2,897	6,090	6,000	6,000	6,000
Accelerated Reader Software	19,962	2,163	400	2,165	2,165	2,165
SUPPLIES	209,653	105,107	176,480	167,172	167,172	167,172
Dues/Fees/Memberships	527	541	325	325	325	325
OTHER OBJECTS	527	541	325	325	325	325
SCHOOL LIBRARIES	1,712,844	1,926,883	1,765,576	1,758,939	1,758,939	1,788,192

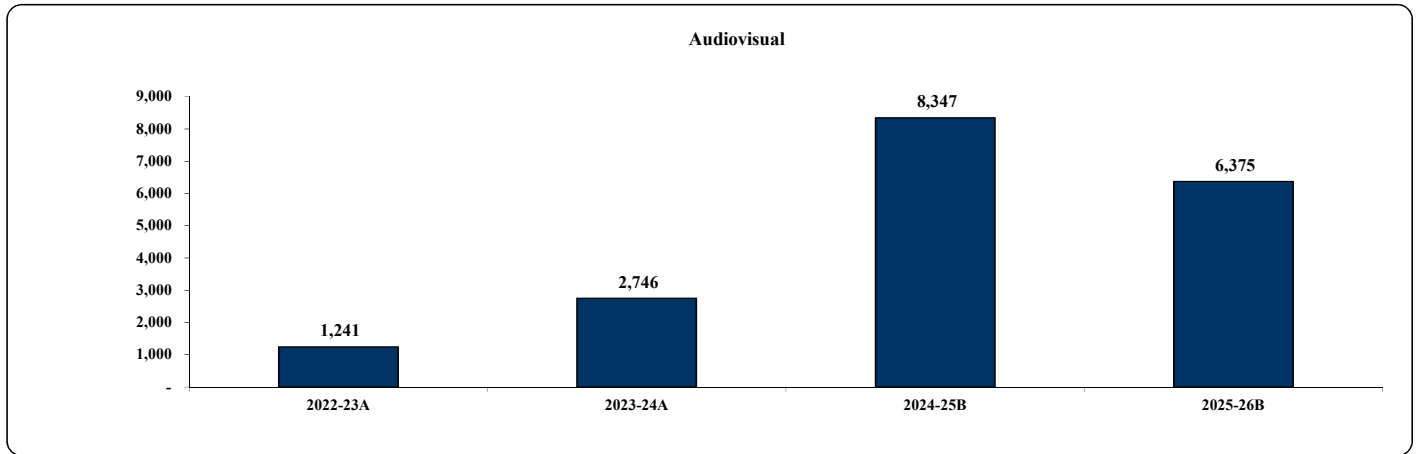


Function 2222 includes staff, services, books, periodicals, technology, supplies, and other resources for school libraries. Each of our schools has one Media Center Technician (except the comprehensive high schools who have two) and the support of the certified K-12 District Library Media Specialist.

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

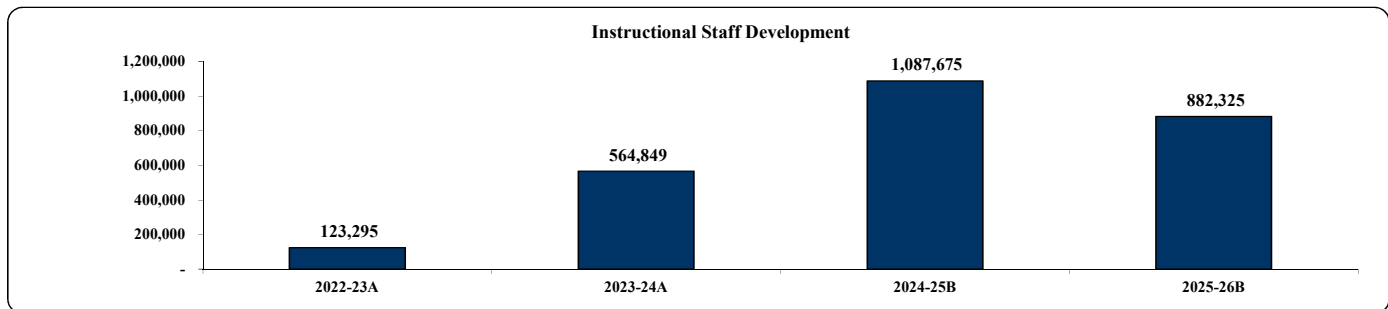
Object Description	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approved	Adopted
Supplies and Materials	666	1,252	2,635	2,025	2,025	2,025
Non-Consumables	-	-	1,500	1,000	1,000	1,000
Hardware Under \$5000	575	1,494	4,012	3,050	3,050	3,050
SUPPLIES	1,241	2,746	8,147	6,075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

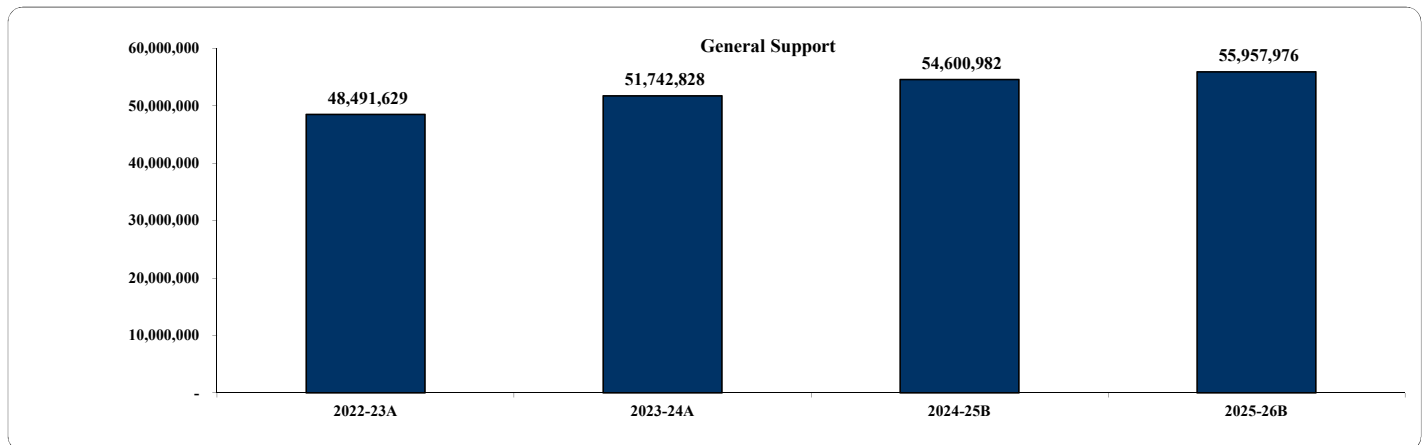
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed Temporary	27,682	343,903	540,182	450,000	450,000	450,000
Classified Temporary	528	-	-	-	-	-
Classified Overtime	174	-	227	227	227	227
SALARIES & WAGES	28,384	343,903	540,409	450,227	450,227	450,227
PERS	9,109	50,260	157,599	88,374	88,374	88,179
Social Security	1,713	21,088	70,261	39,683	39,683	39,683
Medicare	401	4,932	16,432	9,281	9,281	9,281
Workers Compensation	364	863	5,236	2,957	2,957	2,957
Unemployment	20	440	1,133	6,401	6,401	6,401
Oregon Paid Leave	29	661	-	44	44	44
Health Insurance	-	450	-	-	-	-
Life Insurance	-	2	-	-	-	-
TSA Exec ER Paid	316	1,165	-	-	-	-
Long Term Disability	359	396	-	24	24	24
TSA - Employer Contribution	-	-	-	600	600	600
BENEFITS	12,312	80,257	250,661	147,364	147,364	147,169
Professional Growth	32,170	19,144	15,000	21,000	21,000	21,000
Professional Instr. Services	4,744	2,980	70,179	61,000	61,000	61,000
Rental Expense/Leases	1,130	-	-	-	-	-
Pupil Transportation	-	-	-	-	-	-
Travel - In District	1,801	1,784	2,000	300	300	300
Travel - Out of District	4,407	2,550	3,750	2,000	2,000	2,000
Professional Services	412	342	350	300	300	300
Other Licensed Subs	1,387	98,108	188,490	188,490	188,490	188,490
Other Classified Subs	-	2,646	1,339	1,339	1,339	1,339
PURCHASED SERVICES	46,051	127,554	281,108	274,429	274,429	274,429
Supplies and Materials	24,956	8,723	8,497	6,500	6,500	6,500
Textbooks	183	-	-	-	-	-
Non-Consumables	1,753	-	-	-	-	-
Software	220	-	3,000	1,000	1,000	1,000
SUPPLIES	27,112	8,723	11,497	7,500	7,500	7,500
Dues/Fees/Memberships	9,436	4,413	4,000	3,000	3,000	3,000
OTHER OBJECTS	9,436	4,413	4,000	3,000	3,000	3,000
INSTR. STAFF DEVELOPMENT	123,295	564,849	1,087,675	882,520	882,520	882,325



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

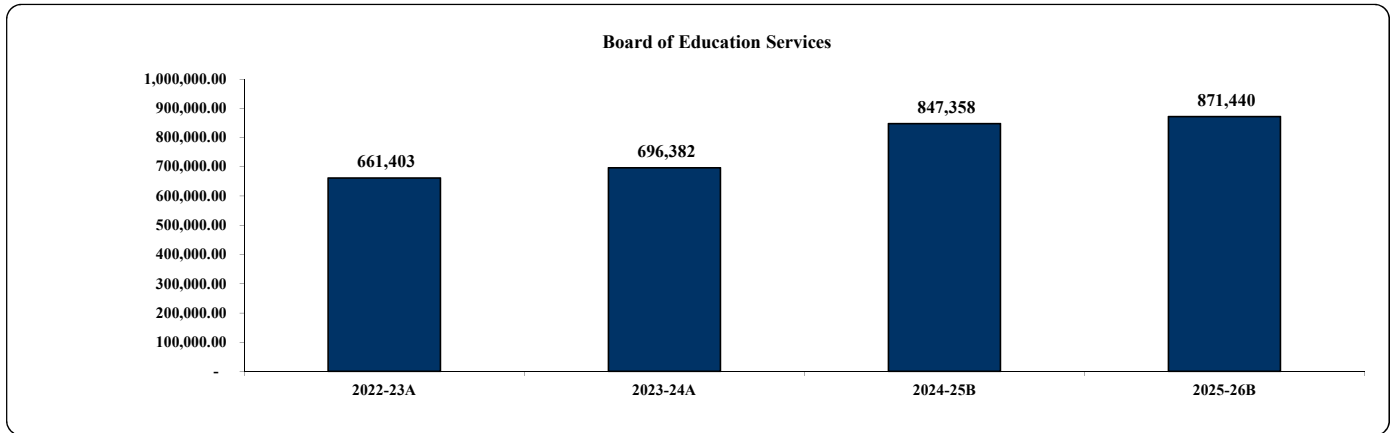
Object Description	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approved	Adopted
Board of Education	661,403	696,382	847,358	871,440	871,440	871,440
Office of Superintendent	1,202,523	1,313,781	1,280,585	1,306,412	1,306,412	1,292,840
Communications	503,349	538,218	600,307	597,284	597,284	364,076
Teaching and Learning	1,706,343	1,791,740	1,643,745	1,624,611	1,624,611	1,472,212
Secondary Athletics	286,070	329,157	328,982	336,783	336,783	333,082
Office of the Principal	9,557,980	10,970,528	11,872,385	12,595,540	12,595,540	12,548,638
Business Services	1,212,458	1,273,557	1,306,224	1,366,014	1,366,014	1,351,497
Other Fiscal Services	58,727	59,528	67,633	93,756	93,756	93,756
Custodial	4,725,037	5,372,082	6,068,575	6,386,047	6,386,047	6,330,930
Maintenance Services	10,550,320	10,948,864	11,504,526	11,904,391	11,904,391	11,885,277
Vehicle Maintenance	228,076	189,792	200,000	200,000	200,000	200,000
Building Security	113,167	102,190	208,000	208,000	208,000	208,000
Student Transportation	5,610,756	5,686,845	6,525,036	6,848,294	6,848,294	6,775,203
Purchasing and Distribution	691,483	888,499	342,160	374,428	374,428	370,700
Printing and Publishing	222,262	264,805	279,500	283,052	283,052	281,352
Human Resources	1,907,498	1,818,079	1,748,391	1,854,019	1,854,019	1,837,099
Information Technology	4,346,666	4,966,048	5,094,186	5,054,881	5,054,881	5,033,485
Network and Telecommunications	3,393,860	3,351,687	2,688,500	2,982,000	2,982,000	2,982,000
Early Retirement	1,513,653	1,181,045	1,994,890	1,726,387	1,726,387	1,726,387
GENERAL SUPPORT	48,491,629	51,742,828	54,600,982	56,613,340	56,613,340	55,957,976



The FY25-26 Budget for the General Support functions is \$55.9M, up \$1.3M (2.49%) from the FY24-25 Budget. The total FTE in these functions is 292.21 FTE, which is 1.09 FTE less than 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

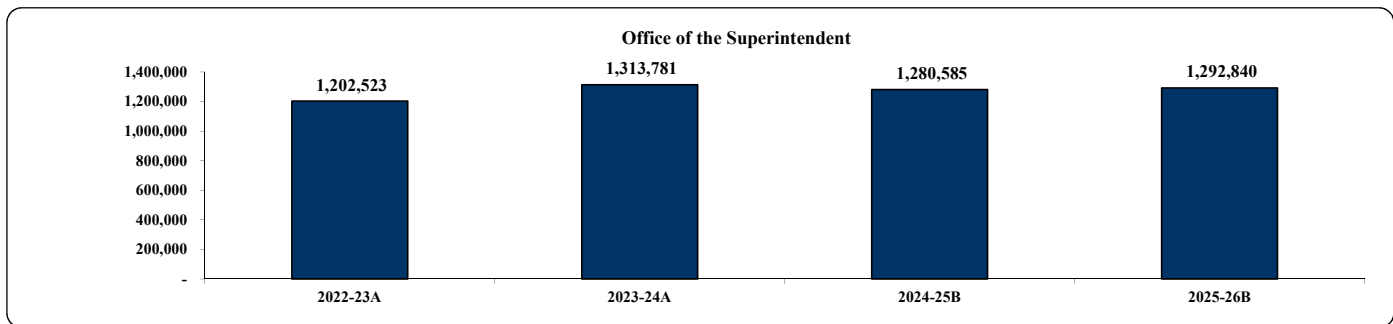
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Cleaning Services	141	-	-	-	-	-
Travel - In District	5	-	500	500	500	500
Travel - Out of District	9,340	20,201	7,500	7,500	7,500	7,500
Advertising	843	1,014	-	-	-	-
Audit	71,000	63,580	60,000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

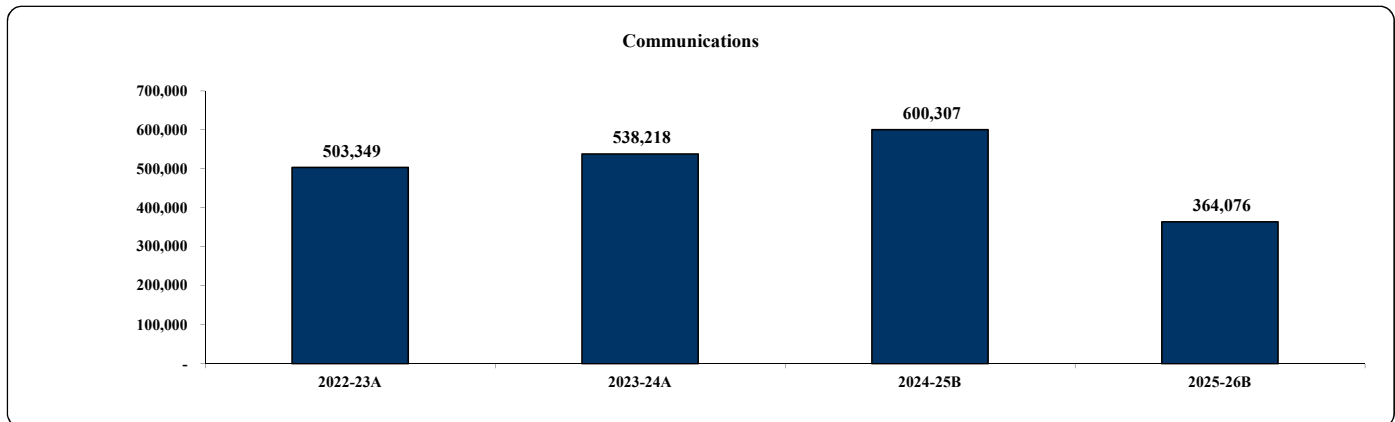
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	186,078	241,347	253,726	268,524	268,524	268,524
Administrators Salaries	504,038	502,934	520,781	532,119	532,119	532,119
Classified Temporary	-	-	4,102	4,102	4,102	4,102
Classified Overtime	51	-	672	672	672	672
SALARIES & WAGES	690,166	744,281	779,281	805,417	805,417	805,417
PERS	161,060	186,456	224,266	231,159	231,159	217,587
Social Security	31,371	36,215	48,315	49,936	49,936	49,936
Medicare	9,820	10,664	11,300	11,679	11,679	11,679
Workers Compensation	1,584	2,389	3,597	3,721	3,721	3,721
Unemployment	583	774	5,455	8,054	8,054	8,054
Oregon Paid Leave	1,403	2,168	2,408	3,203	3,203	3,203
Health Insurance	53,551	50,960	80,817	44,118	44,118	44,118
Life Insurance	168	169	69	69	69	69
TSA-Employer Paid	24,197	26,715	2,450	6,600	6,600	6,600
Long Term Disability	492	542	1,676	617	617	617
FSA/HSA	2,250	2,250	3,600	5,000	5,000	5,000
TSA Classified ER Paid Health Insurance Option Health In	2,225	2,984	1,200	600	600	600
BENEFITS	288,703	322,286	385,154	364,755	364,755	351,183
Professional Growth	170	686	5,000	5,000	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	1,250	1,250
Travel - Out of District	31,186	5,722	12,000	12,000	12,000	12,000
Postage	14,505	7,313	24,900	25,000	25,000	25,000
Advertising	-	1,725	2,500	2,500	2,500	2,500
Printing	70	324	-	-	-	-
Legal	51,709	33,611	20,000	20,000	20,000	20,000
Professional Services	49,727	143,403	30,000	30,000	30,000	30,000
PURCHASED SERVICES	152,741	193,378	95,650	95,750	95,750	95,750
Supplies and Materials	52,070	50,256	9,249	20,600	20,600	20,600
Periodicals	129	-	450	450	450	450
Non-Consumables	9,924	-	-	-	-	-
SUPPLIES	62,124	50,256	9,699	21,050	21,050	21,050
Dues/Fees/Memberships	8,787	3,579	10,800	19,440	19,440	19,440
OTHER OBJECTS	8,787	3,579	10,800	19,440	19,440	19,440
OFFICE OF THE SUPERINTENDENT	1,202,523	1,313,781	1,280,585	1,306,412	1,306,412	1,292,840



Function 2321 includes services, supplies, travel, postage, materials, and staff to support the Superintendent's office. The FY25-26 budgeted spending is nearly \$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

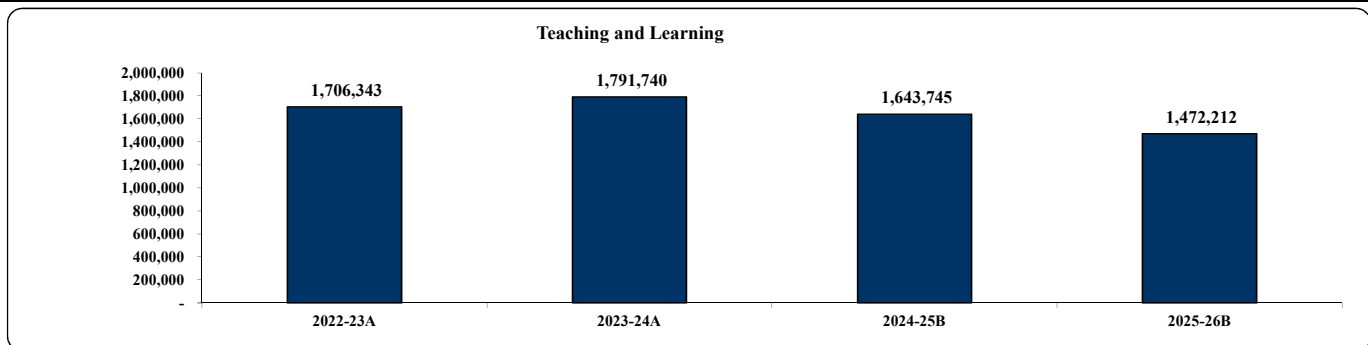
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	122,886	114,072	134,218	158,518	158,518	199,718
Administrators Salaries	139,678	155,628	158,515	170,757	170,757	-
Classified Overtime	2,623	536	-	-	-	-
Insurance Opt Out	-	1,700	3,672	-	-	-
SALARIES & WAGES	265,186	271,936	296,405	329,274	329,274	199,718
PERS	49,641	61,175	85,844	69,823	69,823	30,613
Social Security	16,005	16,680	18,377	20,415	20,415	12,382
Medicare	3,743	3,901	4,298	4,774	4,774	2,896
Workers Compensation	983	854	1,369	1,521	1,521	923
Unemployment	225	302	3,264	3,293	3,293	1,997
Oregon Paid Leave	508	1,053	1,186	1,317	1,317	799
Health Insurance	43,778	32,233	59,184	34,178	34,178	34,191
Life Insurance	93	88	55	41	41	41
TSA-Employer Paid	9,983	7,951	350	1,930	1,930	1,000
Long Term Disability	-	-	643	155	155	155
FSA/HSA	5,400	2,200	3,400	1,800	1,800	600
TSA Classified ER Paid Health Insurance Option Health In	1,200	1,345	-	-	-	-
BENEFITS	131,559	127,781	177,971	139,249	139,249	85,598
Travel - In District	850	1,609	-	-	-	-
Travel - Out of District	1,896	1,771	4,125	4,125	4,125	4,125
Advertising	47,170	70,283	50,000	50,000	50,000	50,000
Professional Services	48,384	40,310	65,000	65,000	65,000	15,000
Other Classified Subs	-	1,078	-	-	-	-
PURCHASED SERVICES	98,299	115,051	119,125	119,125	119,125	69,125
Supplies and Materials	3,832	13,509	3,806	4,236	4,236	4,236
SUPPLIES	3,832	13,509	3,806	4,236	4,236	4,236
Dues/Fees/Memberships	4,472	9,941	3,000	5,400	5,400	5,400
OTHER OBJECTS	4,472	9,941	3,000	5,400	5,400	5,400
COMMUNICATIONS	503,349	538,218	600,307	597,284	597,284	364,076



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 2.0 FTE, which is -1 FTE compared 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	94,123	94,123
Classified	206,404	269,475	285,282	301,859	301,859	211,084
Administrators Salaries	680,345	693,268	558,696	585,315	585,315	585,315
Licensed Temporary	2,464	1,547	-	-	-	-
Classified Overtime	6,232	4,548	8,500	8,500	8,500	8,500
Insurance Opt Out	1,800	4,200	7,333	4,800	4,800	4,800
SALARIES & WAGES	1,048,289	1,059,925	950,306	994,598	994,598	903,823
PERS	293,650	312,023	303,205	310,809	310,809	267,830
Social Security	59,783	60,265	58,919	61,367	61,367	55,739
Medicare	14,858	14,865	13,779	14,352	14,352	13,036
Workers Compensation	2,492	3,395	4,390	4,573	4,573	4,153
Unemployment	883	1,137	9,852	9,898	9,898	8,990
Oregon Paid Leave	2,116	3,726	3,521	3,925	3,925	3,562
Health Insurance	129,615	140,052	127,552	102,209	102,209	93,812
Life Insurance	334	327	138	110	110	97
TSA - ER Paid	34,702	35,911	3,205	4,250	4,250	4,250
Long Term Disability	322	355	2,039	1,770	1,770	1,770
FSA/HSA	5,800	3,600	5,400	4,000	4,000	2,400
TSA Classified ER Paid Health Insurance Option Health In	4,600	3,000	-	-	-	-
BENEFITS	549,156	578,657	532,001	517,263	517,263	455,639
Professional Growth	3,989	23,396	20,000	10,000	10,000	10,000
Professional Instr. Services	24,350	158	20,545	-	-	-
Repair/Maintenance	991	-	-	-	-	-
Rental Expense	4,123	-	-	-	-	-
Travel - In District	-	262	300	300	300	300
Travel - Out of District	27,497	13,023	3,750	3,750	3,750	3,750
Postage	27,994	14,250	15,000	10,000	10,000	10,000
PURCHASED SERVICES	88,943	51,089	59,595	24,050	24,050	24,050
Supplies and Materials	16,320	8,146	8,343	5,700	5,700	5,700
Non-Consumables	-	120	500	500	500	500
Software	-	90,610	90,000	80,000	80,000	80,000
SUPPLIES	16,320	98,876	98,843	86,200	86,200	86,200
Dues/Fees/Memberships	3,636	3,194	3,000	2,500	2,500	2,500
OTHER OBJECTS	3,636	3,194	3,000	2,500	2,500	2,500
TEACHING AND LEARNING	1,706,343	1,791,740	1,643,745	1,624,611	1,624,611	1,472,212

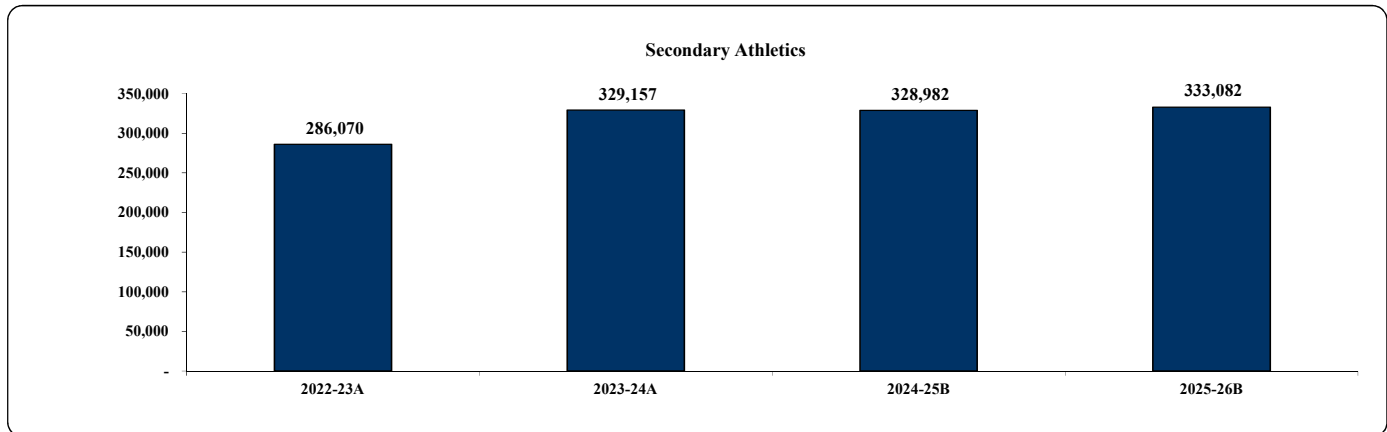


Function 2327 provides the direction and management for all elementary and secondary education, instruction, and operations. It includes staff, services, travel, professional development for staff, and supplies. The decrease in Professional Instructional Services is due to moving a Student Survey into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

Staffing for this function is 7.0 FTE, which is 1 FTE less than the prior year. The 7 FTE includes 1 Deputy Superintendent, 2 Executive Directors, 2 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	69,370	69,370
Administrators Salaries	134,854	142,109	144,762	149,945	149,945	149,945
SALARIES & WAGES	185,620	204,196	209,307	219,316	219,316	219,316
PERS	51,727	58,238	61,006	67,629	67,629	63,929
Social Security	11,224	12,470	12,977	13,598	13,598	13,598
Medicare	2,625	2,916	3,035	3,180	3,180	3,180
Workers Compensation	816	682	967	1,013	1,013	1,013
Unemployment	120	219	2,187	2,193	2,193	2,193
Oregon Paid Leave	(77)	814	837	877	877	877
Health Insurance	26,680	44,011	34,184	27,516	27,516	27,516
Life Insurance	64	81	28	28	28	28
TSA - ER Paid	-	600	200	950	950	950
Long Term Disability	-	-	454	482	482	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	117,467	113,766
Professional Instr. Services	-	399	-	-	-	-
Travel - Out of District	-	531	-	-	-	-
PURCHASED SERVICES	-	930	-	-	-	-
SECONDARY ATHLETICS	286,070	329,157	328,982	336,783	336,783	333,082



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

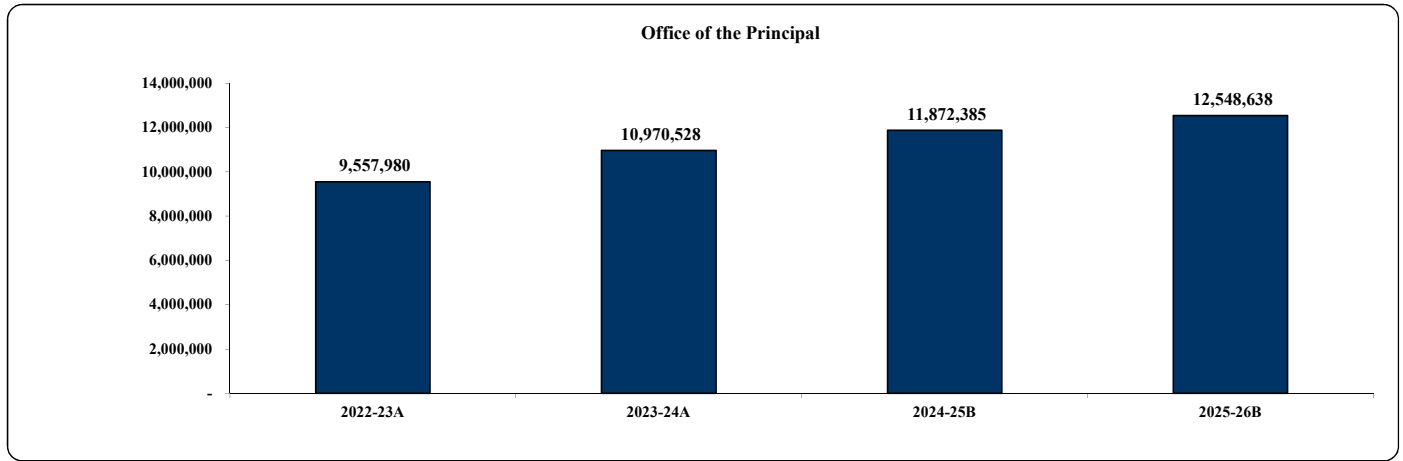


General Fund Detail Budget - 2410 Office of the Principal

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	2,834,177	2,834,177
Administrators Salaries	3,700,158	3,991,019	4,495,898	4,746,083	4,746,083	4,746,083
Classified Temporary	38,923	17,949	64,628	64,627	64,627	64,627
Classified Overtime	104,536	97,623	62,620	62,620	62,620	62,620
Extra Duty Compensation	-	(1,261)	-	-	-	-
Insurance Opt Out	15,600	30,383	58,632	50,935	50,935	50,935
Staff Appreciation Stipend	-	-	-	-	-	-
SALARIES & WAGES	6,008,251	6,774,915	7,338,062	7,758,441	7,758,441	7,758,441
PERS	1,546,354	1,801,060	2,123,004	2,196,387	2,196,387	2,149,485
Social Security/Medicare	361,802	407,502	459,246	478,918	478,918	478,918
Medicare	84,615	95,303	107,404	112,005	112,005	112,005
Workers Compensation	14,430	20,564	32,285	35,687	35,687	35,687
Unemployment	5,379	7,046	50,827	77,245	77,245	77,245
Oregon Paid Leave	14,379	27,006	27,584	30,321	30,321	30,321
Health Insurance	1,102,316	1,463,735	1,346,856	1,455,199	1,455,199	1,455,199
Life Insurance	2,634	2,766	1,504	1,394	1,394	1,394
TSA - ER Paid	48,023	45,881	91,607	92,399	92,399	92,399
Long Term Disability	5,383	5,937	15,037	20,584	20,584	20,584
FSA/HSA	39,521	53,014	41,800	63,200	63,200	63,200
TSA Classified ER Paid Health Insurance Option Health In	60,918	72,616	31,400	39,725	39,725	39,725
BENEFITS	3,285,753	4,002,430	4,328,553	4,603,063	4,603,063	4,556,162
Professional Growth	24,204	6,428	30,173	45,445	45,445	45,445
Repair/Maintenance/Rentals	-	-	-	-	-	-
Pupil Transportation OTHTS	-	-	-	-	-	-
Travel - In District	29	-	-	-	-	-
Travel - Out of District	48,179	40,329	6,479	21,459	21,459	21,459
Training-In District	-	-	-	-	-	-
Other Licensed Subs	-	983	2,411	2,411	2,411	2,411
Other Classified Subs	6,787	15,922	14,565	14,565	14,565	14,565
PURCHASED SERVICES	79,198	65,011	53,628	83,879	83,879	83,879
Supplies and Materials	143,431	92,189	93,292	98,000	98,000	98,000
Periodicals	-	-	500	500	500	500
Non-Consumables	2,555	3,355	4,809	4,700	4,700	4,700
Software	-	179	-	-	-	-
Hardware	-	-	309	200	200	200
SUPPLIES	145,986	95,724	98,910	103,400	103,400	103,400
Equipment - New	1,200	-	-	-	-	-
CAPITAL OUTLAY	1,200	-	-	-	-	-
Dues/Fees/Memberships	37,591	32,448	53,233	46,756	46,756	46,756
OTHER OBJECTS	37,591	32,448	53,233	46,756	46,756	46,756
OFFICE OF THE PRINCIPAL	9,557,980	10,970,528	11,872,385	12,595,540	12,595,540	12,548,638

General Fund Detail Budget - 2410 Office of the Principal

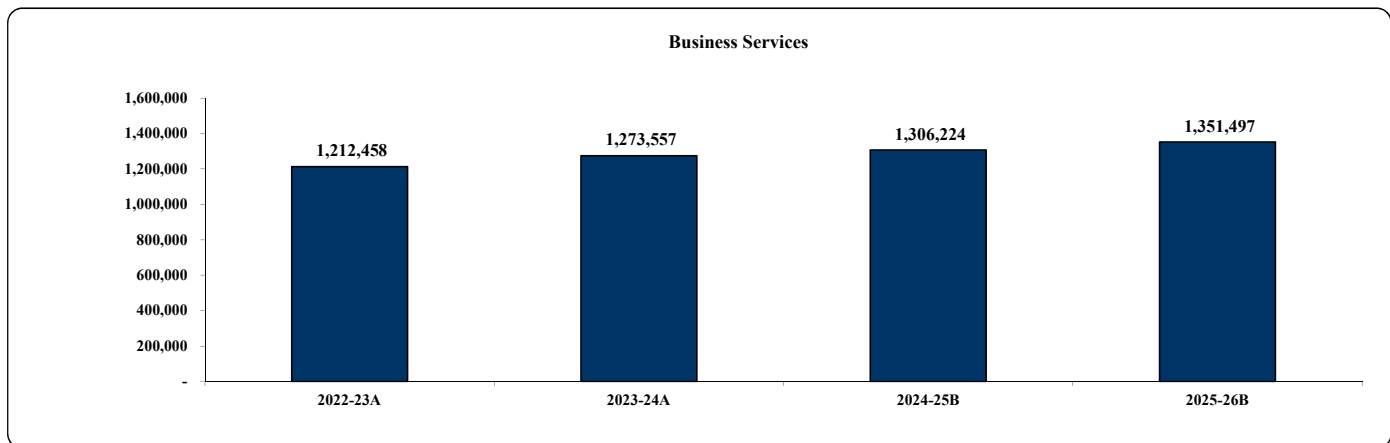
Office of the Principal Continued



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 \$0.67M or 5.7% 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

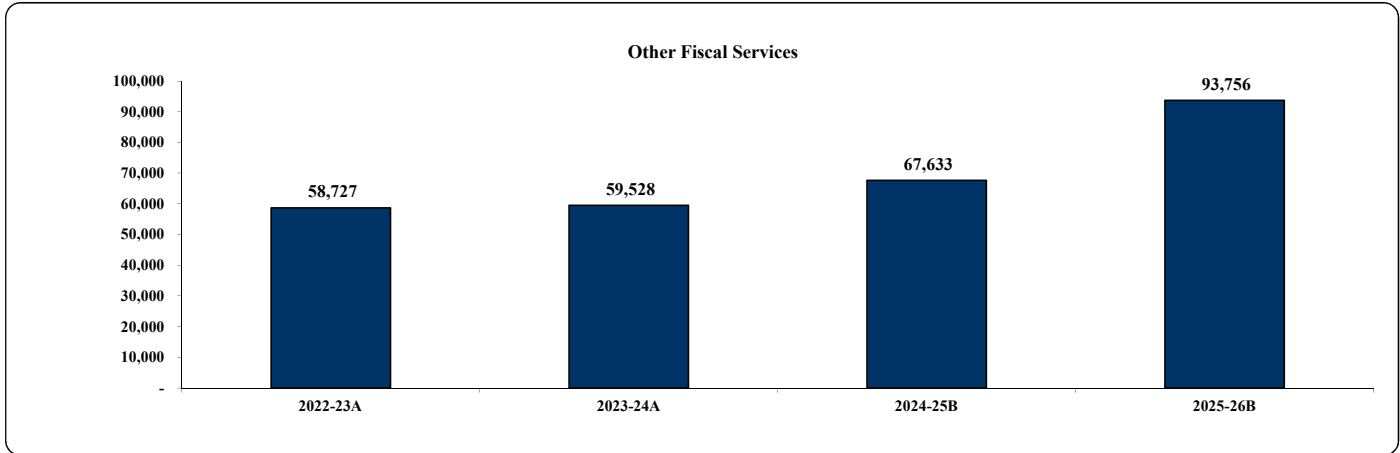
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	341,083	313,625	335,100	367,369	367,369	367,369
Classified Managers	377,078	453,758	466,969	487,416	487,416	487,416
Classified Overtime	3,589	677	1,545	1,545	1,545	1,545
Insurance Opt Out	2,800	3,700	3,672	4,800	4,800	4,800
SALARIES & WAGES	724,550	771,760	807,285	861,130	861,130	861,130
PERS	183,013	209,309	234,123	250,520	250,520	236,003
Social Security/Medicare	43,395	46,411	50,052	53,092	53,092	53,092
Medicare	10,218	10,854	11,706	12,417	12,417	12,417
Workers Compensation	1,714	2,506	3,730	3,956	3,956	3,956
Unemployment	619	972	9,511	8,563	8,563	8,563
Oregon Paid Leave	1,537	3,009	3,223	3,419	3,419	3,419
Health Insurance	122,671	149,377	133,318	117,545	117,545	117,545
Life Insurance	171	175	138	124	124	124
TSA - ER Paid	11,117	10,558	2,900	2,926	2,926	2,926
Long Term Disability	695	767	1,759	1,365	1,365	1,365
FSA/HSA	5,200	5,200	7,400	5,200	5,200	5,200
TSA Classified ER Paid Health Insurance Option	7,118	7,180	1,800	1,200	1,200	1,200
BENEFITS	387,469	446,317	459,659	460,327	460,327	445,810
Travel - In District	23	36	-	-	-	-
Travel - Out of District	13,710	262	6,603	6,603	6,603	6,603
Training - In District	-	450	-	-	-	-
Postage	17	-	10,012	10,012	10,012	10,012
Advertising	254	-	-	-	-	-
Professional Services	250	-	-	-	-	-
PURCHASED SERVICES	14,254	748	16,615	16,615	16,615	16,615
Supplies and Materials	6,353	3,775	3,011	3,011	3,011	3,011
Non-Consumables	2,918	650	556	556	556	556
Software	6,500	-	-	-	-	-
SUPPLIES	15,771	4,425	3,567	3,567	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	24,376	24,376
OTHER OBJECTS	70,413	50,307	19,098	24,376	24,376	24,376
BUSINESS SERVICES	1,212,458	1,273,557	1,306,224	1,366,014	1,366,014	1,351,497



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 \$.04 million or 3.5% and staffing is flat to prior year at 8.8 FTE.

General Fund Detail Budget - 2529 Other Fiscal Services

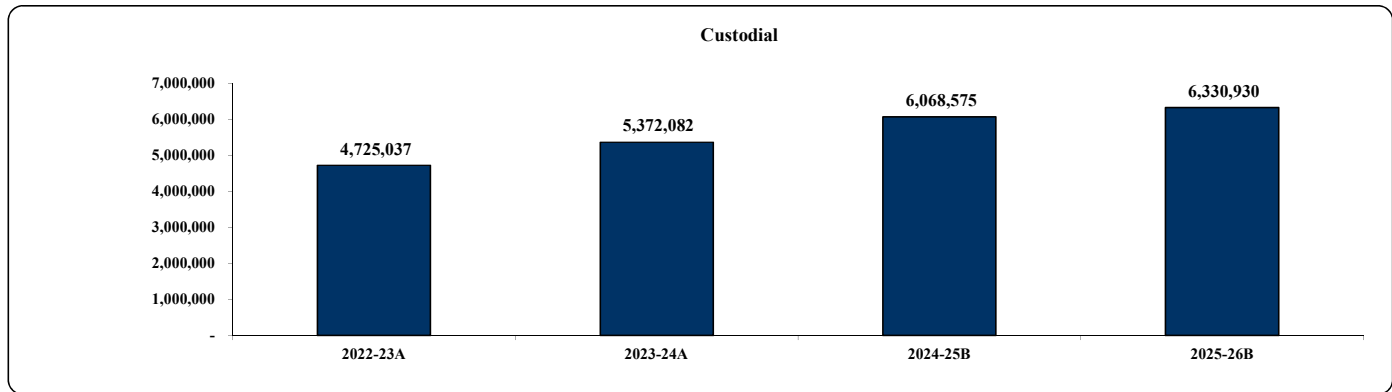
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Professional Services	22,419	17,363	22,480	22,480	22,480	22,480
PURCHASED SERVICES	22,419	17,363	22,480	22,480	22,480	22,480
Dues/Fees/Memberships	36,308	42,164	45,153	71,276	71,276	71,276
OTHER OBJECTS	36,308	42,164	45,153	71,276	71,276	71,276
OTHER FISCAL SERVICES	58,727	59,528	67,633	93,756	93,756	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	3,713,864	3,713,864
Classified Substitutes	86,029	76,521	121,390	61,200	61,200	61,200
Classified Temporary	67,177	52,519	3,000	3,000	3,000	3,000
Classified Overtime	86,093	47,720	22,734	22,734	22,734	22,734
Insurance Opt Out	12,400	11,466	36,707	41,400	41,400	41,400
SALARIES & WAGES	2,854,689	3,189,834	3,625,874	3,842,198	3,842,198	3,842,198
PERS	662,096	738,071	970,070	1,045,706	1,045,706	985,989
Social Security	168,185	190,617	221,704	235,649	235,649	235,649
Medicare	39,334	44,580	51,850	55,112	55,112	55,112
Workers Compensation	10,180	11,097	16,825	17,560	17,560	17,560
Unemployment	2,410	4,142	28,317	38,008	38,008	38,008
Oregon Paid Leave	5,975	12,608	14,465	15,100	15,100	15,100
Health Insurance	560,421	649,447	600,520	632,856	632,856	632,856
Life Insurance	781	840	1,173	1,049	1,049	1,049
TSA - ER Paid	43,908	45,800	35,150	35,684	35,684	35,684
Long Term Disability	7,100	7,830	7,955	11,117	11,117	11,117
FSA/HSA	17,923	42,479	34,000	21,800	21,800	26,400
TSA Classified ER Paid Health Insurance Option Health In	25,547	32,701	40,200	9,409	9,409	9,409
BENEFITS	1,543,859	1,780,210	2,022,231	2,119,048	2,119,048	2,063,932
Repair/Maintenance	37,651	87,220	75,000	75,000	75,000	75,000
Rental Expense	5,700	6,840	-	-	-	-
PURCHASED SERVICES	43,351	94,060	75,000	75,000	75,000	75,000
Supplies and Materials	266,109	267,785	299,470	299,000	299,000	299,000
Non-Consumables	7,128	10,228	25,000	25,000	25,000	25,000
SUPPLIES	273,237	278,012	324,470	324,000	324,000	324,000
Equipment - New	9,901	7,686	-	-	-	-
Equipment - Replacement	-	22,169	15,000	15,000	15,000	15,000
CAPITAL OUTLAY	9,901	29,854	15,000	15,000	15,000	15,000
Dues/Fees/Memberships	-	112	6,000	10,800	10,800	10,800
OTHER OBJECTS	-	112	6,000	10,800	10,800	10,800
CUSTODIAL	4,725,037	5,372,082	6,068,575	6,386,047	6,386,047	6,330,930



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 \$0.26M, or 4.3% to the prior year. Staffing for FY25-26 across all funds is 73 FTE.

Notes Page

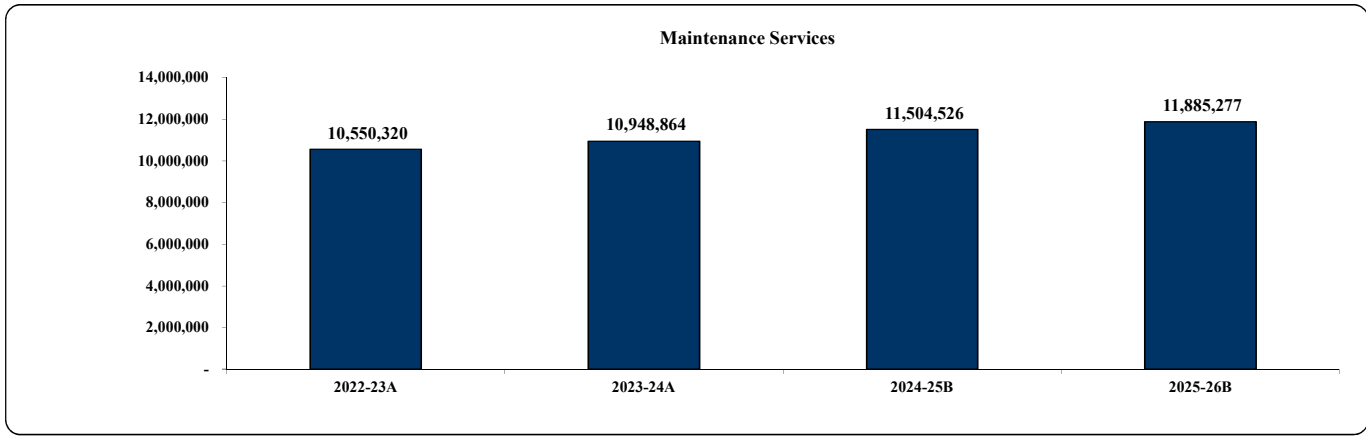


General Fund Detail Budget - 2544 Maintenance Services

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	2,049,914	2,049,914
Classified Managers	276,218	294,777	300,911	319,886	319,886	319,886
Classified Temporary	156,652	124,462	236,602	201,452	201,452	201,452
Classified Overtime	74,004	121,768	67,149	67,149	67,149	67,149
Insurance Opt Out	2,400	5,091	14,677	16,735	16,735	16,735
SALARIES & WAGES	2,171,539	2,362,144	2,569,371	2,655,136	2,655,136	2,655,136
PERS	489,421	585,785	688,027	711,156	711,156	692,042
Social Security	125,771	139,329	155,514	163,581	163,581	163,581
Medicare	29,414	32,585	36,370	38,257	38,257	38,257
Workers Compensation	7,870	8,145	11,911	12,189	12,189	12,189
Unemployment	1,822	2,905	20,218	26,384	26,384	26,384
Oregon Paid Leave	4,452	9,134	9,303	9,479	9,479	9,479
Health Insurance	366,285	427,893	461,484	433,114	433,114	433,114
Life Insurance	464	477	524	455	455	455
TSA - ER Paid	28,555	26,436	12,186	12,825	12,825	12,825
Long Term Disability	3,975	4,384	5,079	8,465	8,465	8,465
FSA/HSA	18,600	18,663	16,600	11,800	11,800	11,800
TSA Classified ER Paid Health Insurance Option	15,282	14,665	17,600	5,400	5,400	5,400
BENEFITS	1,091,911	1,270,402	1,434,817	1,433,106	1,433,106	1,413,991
Professional Growth	9,106	15,061	10,500	10,500	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	2,124,500	2,124,500
Rental Expense	24,608	210,471	220,000	100,000	100,000	100,000
Electricity	1,429,994	1,707,008	1,919,085	2,163,000	2,163,000	2,163,000
Natural Gas	656,394	445,377	350,000	292,000	292,000	292,000
Water/Sewage	589,238	633,525	783,720	859,280	859,280	859,280
Garbage	287,912	297,390	237,637	316,200	316,200	316,200
Travel - In District	1,615	650	2,500	2,500	2,500	2,500
Travel - Out of District	4,301	20,022	3,000	3,000	3,000	3,000
Postage	1,146	1,495	-	-	-	-
Advertising	254	8,207	-	-	-	-
Architects/Engineers Services	105,989	75,887	95,000	80,000	80,000	80,000
Other Classified Subs	22,501	1,100	-	-	-	-
PURCHASED SERVICES	4,136,086	4,868,154	5,564,443	5,950,980	5,950,980	5,950,980
Supplies and Materials	814,808	812,189	745,062	650,000	650,000	650,000
Non-Consumables	802,587	334,777	200,000	200,000	200,000	200,000
Software	16,129	7,956	77,100	77,000	77,000	77,000
SUPPLIES	1,633,524	1,154,922	1,022,162	927,000	927,000	927,000
Equipment - New	306,011	82,943	80,000	80,000	80,000	80,000
Equipment - Replacement	21,695	41,299	170,000	150,000	150,000	150,000
CAPITAL OUTLAY	327,706	124,242	250,000	230,000	230,000	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	27,000	27,000
Liability Insurance	500	103	-	-	-	-
Property Insurance Premium	474,762	614,752	648,733	681,170	681,170	681,170
OTHER OBJECTS	1,189,554	1,169,000	663,733	708,170	708,170	708,170
MAINTENANCE SERVICES	10,550,320	10,948,864	11,504,526	11,904,391	11,904,391	11,885,277

General Fund Detail Budget - 2544 Maintenance Services

2544 Maintenance Services Continued

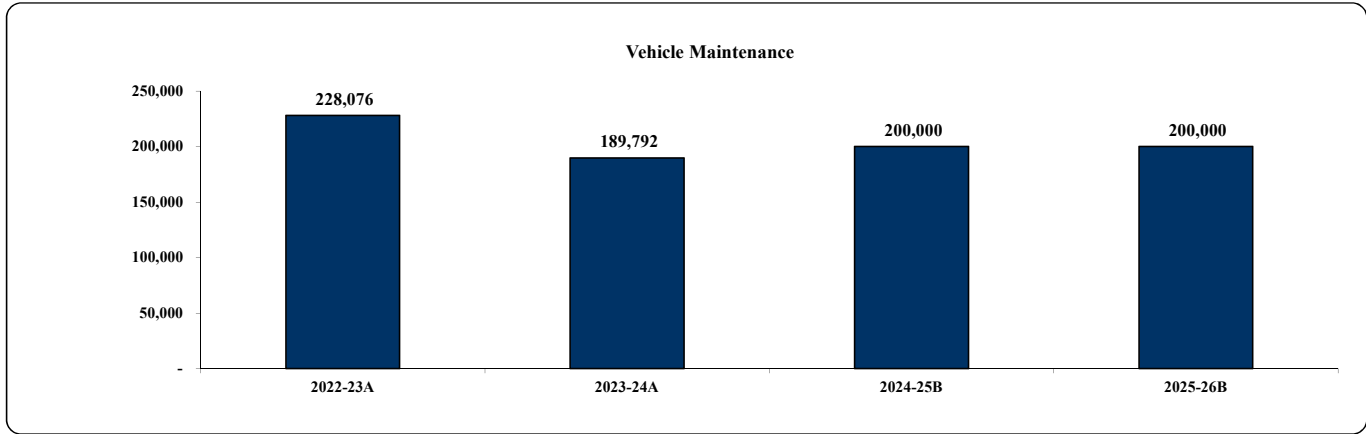


Function 2544 includes services, supplies, equipment, utilities, materials, and staff necessary to maintain and repair all District schools, auxiliary buildings, and grounds across 23 sites with 1.95 million square feet of facility space and over 279 acres of grounds. Spending in the FY25-26 Budget is nearly \$11.9M, \$0.38M (3.3%) 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

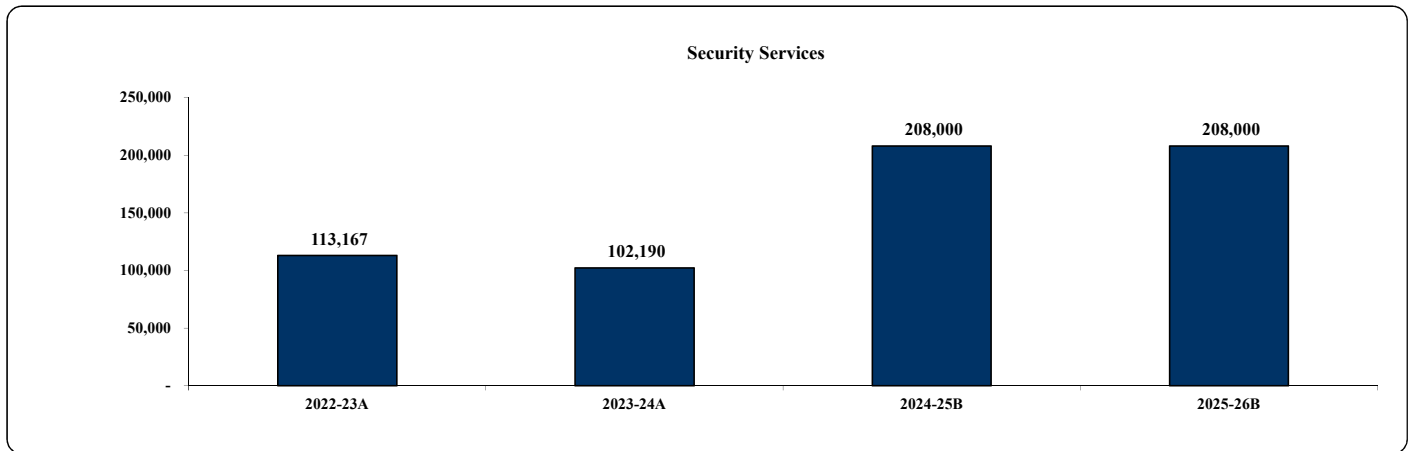
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Repair/Maintenance	125,552	91,124	100,000	100,000	100,000	100,000
Travel - In District	107	440	-	-	-	-
PURCHASED SERVICES	125,659	91,564	100,000	100,000	100,000	100,000
Supplies and Materials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

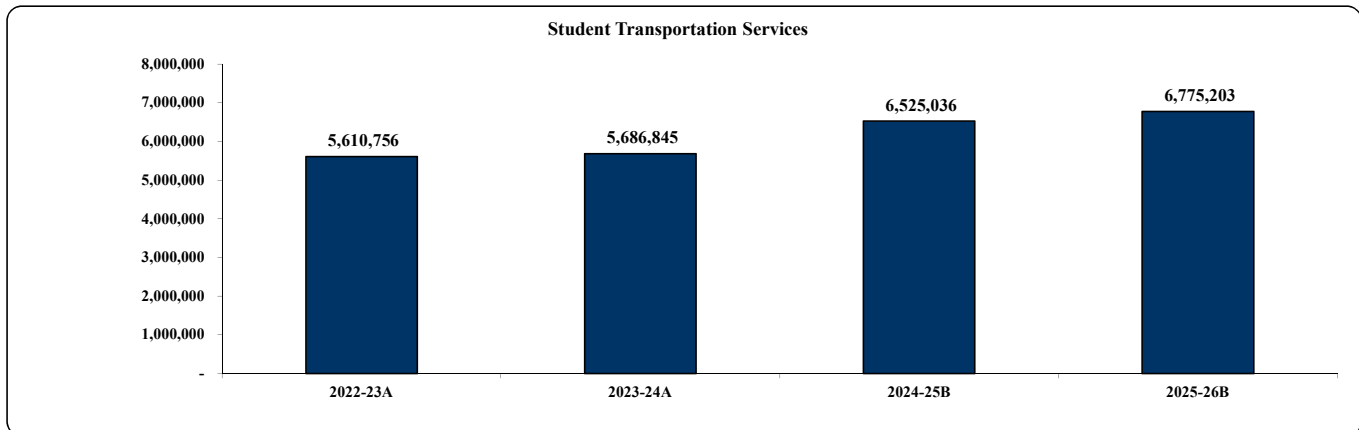
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Professional Instr. Services	-	-	-	-	-	-
Repair/Maintenance	91,826	79,278	137,000	137,000	137,000	137,000
Other Property Services	20,797	22,368	70,000	70,000	70,000	70,000
Professional Services	544	544	1,000	1,000	1,000	1,000
PURCHASED SERVICES	113,167	102,190	208,000	208,000	208,000	208,000
SECURITY SERVICES	113,167	102,190	208,000	208,000	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	48,338	-
Insurance Opt Out				2,400	2,400	-
SALARIES & WAGES	-	-	32,991	50,738	50,738	-
PERS Tiers I & II	-	-	9,485	15,709	15,709	(832)
Social Security	-	-	2,045	2,997	2,997	-
Medicare	-	-	478	701	701	-
Workers Compensation	-	-	-	223	223	-
Unemployment	-	-	-	483	483	-
Oregon Paid Leave	-	-	-	193	193	-
Life Insurance	-	-	-	14	14	-
FSA/H.S.A.	-	-	-	600	600	-
403B	-	-	-	600	600	-
BENEFITS	-	-	12,009	21,520	21,520	(832)
Pupil Transportation	5,562,975	5,652,612	6,450,000	6,750,000	6,750,000	6,750,000
Pupil Transportation - O.T.H.T.S.	47,781	34,168	25,025	25,025	25,025	25,025
Travel - In District	-	-	11	11	11	11
Travel - Out of District	-	65	-	-	-	-
PURCHASED SERVICES	5,610,756	5,686,845	6,475,036	6,775,036	6,775,036	6,775,036
Supplies and Materials	-	-	5,000	1,000	1,000	1,000
SUPPLIES	-	-	5,000	1,000	1,000	1,000
STUDENT TRANSPORTATION SVC	5,610,756	5,686,845	6,525,036	6,848,294	6,848,294	6,775,203

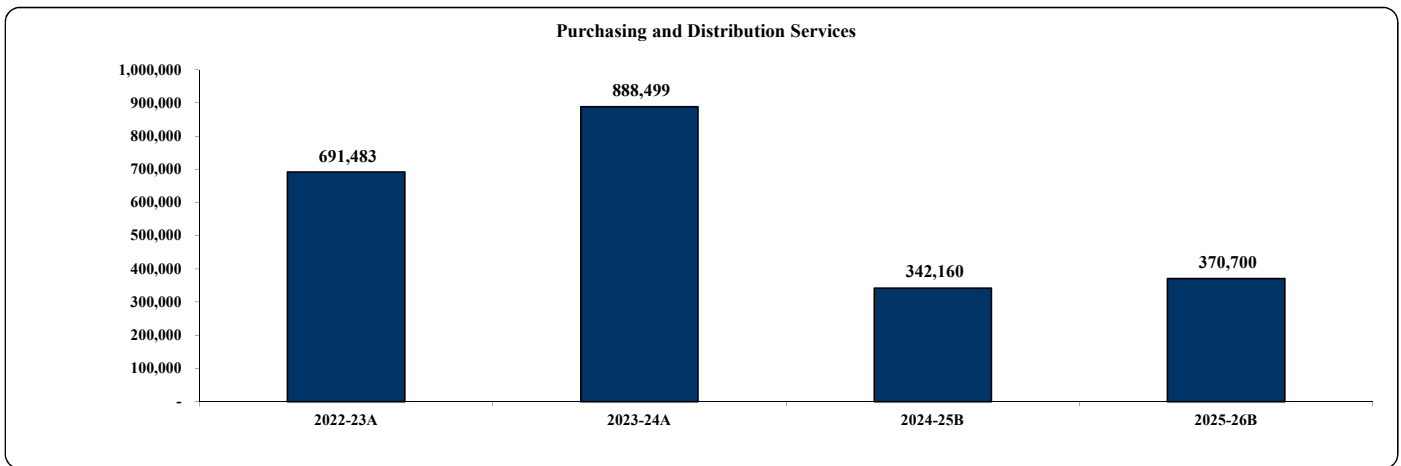


Function 2550 includes a service agreement with First Student to provide all home-to-school transportation activity, as well as non-charter athletic transportation services. This is the gross expense for the District. The state revenue allocation includes a 70% transportation grant reimbursement for home-to-school transportation activity, as well as curriculum related travel. The FY25-26 Budget of \$6.7M is up \$0.25M (3.8%) due to the expectation that bussing will resume close to the prior year. The Safe Routes to School position will be eliminated in FY25-26.

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

General Fund Detail Budget - 2572 Purchasing and Distribution Service

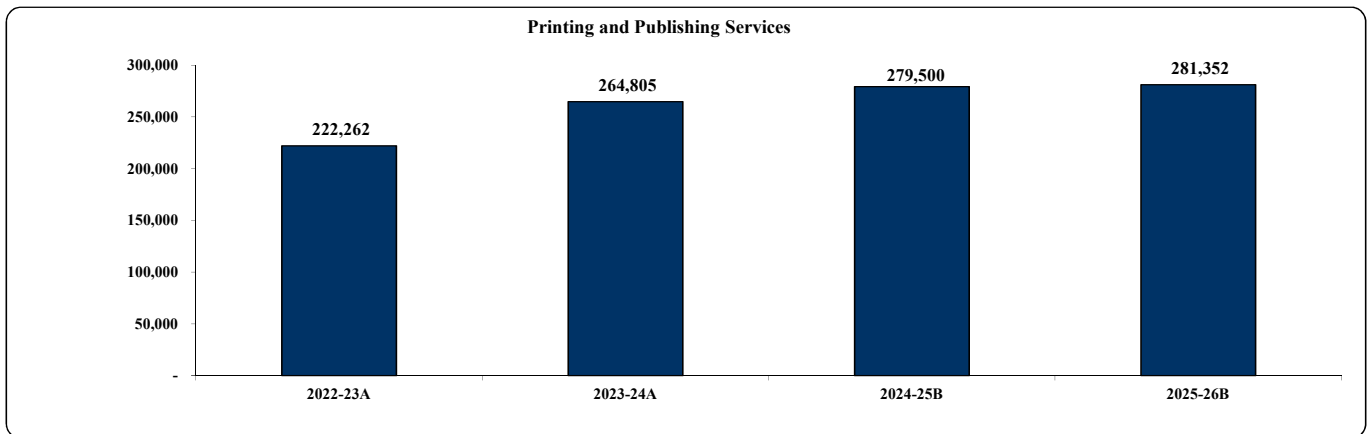
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	136,433	224,917	205,219	217,102	217,102	217,102
Classified Managers	-	420	417	420	420	420
Classified Overtime	2,292	3,972	3,500	3,500	3,500	3,500
SALARIES & WAGES	138,726	229,308	209,136	221,022	221,022	221,022
PERS	37,201	65,543	60,981	65,865	65,865	62,137
Social Security	8,122	13,676	13,062	13,799	13,799	13,799
Medicare	1,900	3,199	3,055	3,227	3,227	3,227
Workers Compensation	361	774	882	1,028	1,028	1,028
Unemployment	118	263	3,554	2,226	2,226	2,226
Oregon Paid Leave	295	917	743	870	870	870
Health Insurance	20,107	30,145	34,276	45,525	45,525	45,525
Life Insurance	28	40	28	41	41	41
TSA - ER Paid	2,200	1,800	3,930	2,600	2,600	2,600
Long Term Disability	298	329	369	479	479	479
FSA/HSA	-	-	-	1,800	1,800	1,800
TSA Classified ER Paid Health Insurance Option	1,796	1,800	1,800	-	-	-
BENEFITS	72,424	118,485	122,679	137,461	137,461	133,732
Professional Growth	-	21	2,000	4,000	4,000	4,000
Repair/Maintenance/Rentals	1,659	2,103	2,000	4,000	4,000	4,000
Rental Expense	379,702	429,201	-	-	-	-
Travel - Out of District	24	13,016	-	-	-	-
Advertising	2,328	2,512	800	800	800	800
Other Classified Subs	-	-	1,545	1,545	1,545	1,545
PURCHASED SERVICES	383,713	446,853	6,345	10,345	10,345	10,345
Supplies and Materials	16,453	12,108	2,000	2,000	2,000	2,000
Non-Consumables	-	349	-	-	-	-
SUPPLIES	16,453	12,458	2,000	2,000	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	3,600	3,600
OTHER OBJECTS	80,166	74,216	2,000	3,600	3,600	3,600
PURCHASING/DISTRIBUTION SERVICES	691,483	888,499	342,160	374,428	374,428	370,700



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

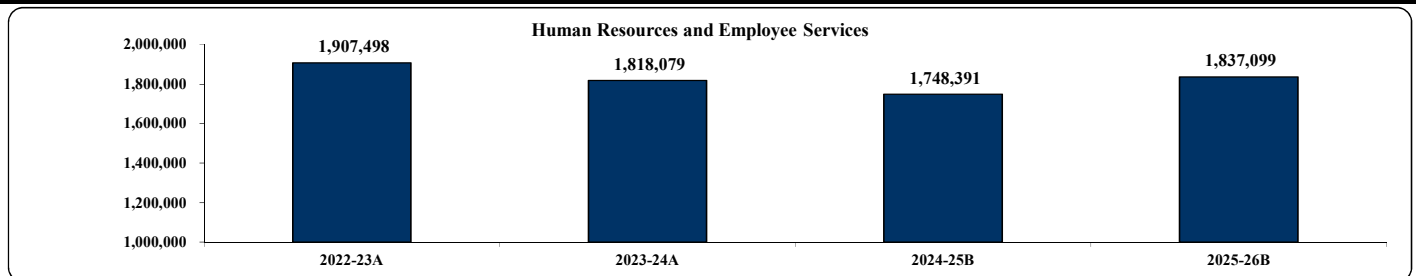
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	-	1,500	-	-	-	-
Classified	80,738	89,793	94,799	100,241	100,241	100,241
Classified Temporary	-	-	4,246	4,246	4,246	4,246
Classified Overtime	4,456	3,925	5,832	5,832	5,832	5,832
Insurance Opt Out	2,400	500	-	-	-	-
SALARIES & WAGES	87,594	95,718	104,877	110,319	110,319	110,319
PERS	22,347	25,843	29,383	30,315	30,315	28,614
Social Security	5,387	5,685	6,502	6,840	6,840	6,840
Medicare	1,260	1,329	1,521	1,600	1,600	1,600
Workers Compensation	475	339	485	510	510	510
Unemployment	75	128	2,083	1,103	1,103	1,103
Oregon Paid Leave	185	383	379	401	401	401
Health Insurance	19,603	40,061	34,184	33,792	33,792	33,792
Life Insurance	26	28	28	28	28	28
TSA - ER Paid	1,200	1,200	700	375	375	375
Long Term Disability	219	241	209	221	221	221
FSA/HSA/HC Opt Out	600	1,890	2,200	600	600	600
TSA Classified ER Paid Health Insurance Option Health In	700	1,659	-	-	-	-
BENEFITS	52,078	78,786	77,673	75,783	75,783	74,082
Repair/Maintenance	3,560	-	10,000	10,000	10,000	10,000
Rental Expense	421	-	15,000	15,000	15,000	15,000
Postage	-	41	-	-	-	-
Printing	-	-	5,000	5,000	5,000	5,000
PURCHASED SERVICES	3,981	41	30,000	30,000	30,000	30,000
Supplies and Materials	78,609	80,776	66,950	66,950	66,950	66,950
Non-Consumables	-	9,484	-	-	-	-
SUPPLIES	78,609	90,260	66,950	66,950	66,950	66,950
PRINTING/PUBLISHING SERVICES	222,262	264,805	279,500	283,052	283,052	281,352



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

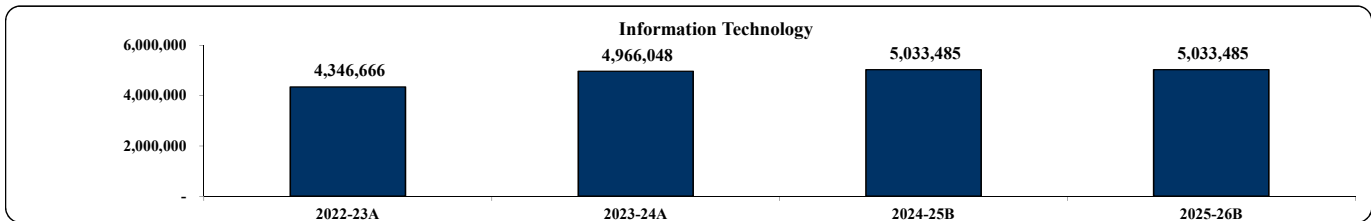
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	589,598	478,355	461,548	529,051	529,051	529,051
Administrators Salaries	413,208	457,060	316,764	326,415	326,415	326,415
Manager Salaries	122,460	121,511	128,249	144,672	144,672	144,672
Temporary - Classified Salary	9,591	-	-	-	-	-
Overtime Classified	34	21	-	-	-	-
Insurance Opt Out	500	2,375	3,672	4,800	4,800	4,800
SALARIES & WAGES	1,135,391	1,059,321	910,233	1,004,937	1,004,937	1,004,937
PERS	297,232	292,289	259,165	296,333	296,333	279,412
Social Security	68,090	64,297	56,434	62,009	62,009	62,009
Medicare	16,033	15,037	13,198	14,502	14,502	14,502
Workers Compensation	2,482	3,366	4,091	4,621	4,621	4,621
Unemployment	987	1,268	11,024	10,001	10,001	10,001
Oregon Paid Leave	2,723	4,117	3,525	3,984	3,984	3,984
Health Insurance	153,921	136,497	173,062	118,367	118,367	118,367
Life Insurance	359	288	124	124	124	124
TSA - Employer Paid	7,355	15,286	11,600	12,430	12,430	12,430
Long Term Disability	1,102	1,215	1,884	1,462	1,462	1,462
FSA/HSA	4,370	4,293	5,400	5,200	5,200	5,200
TSA Classified ER Paid Health Insurance Option	12,493	10,269	2,800	2,400	2,400	2,400
BENEFITS	567,148	548,223	542,308	531,432	531,432	514,512
Management Services	79,404	60,150	60,000	80,000	80,000	80,000
Professional Growth	5,000	-	10,500	10,500	10,500	10,500
Travel - In District	56	125	150	250	250	250
Travel - Out of District	9,962	23,448	15,000	17,500	17,500	17,500
Advertising	-	-	5,000	3,000	3,000	3,000
Legal	14,759	9,223	18,000	25,000	25,000	25,000
Negotiations	23,739	59,604	10,000	45,000	45,000	45,000
Professional Services	46,010	9,510	85,000	12,000	12,000	12,000
PURCHASED SERVICES	178,930	162,060	203,650	193,250	193,250	193,250
Supplies and Materials	17,893	11,271	20,400	20,400	20,400	20,400
Software	-	32,677	60,000	100,000	100,000	100,000
SUPPLIES	17,893	43,947	80,400	120,400	120,400	120,400
Dues/Fees/Memberships	8,136	4,529	11,800	4,000	4,000	4,000
OTHER OBJECTS	8,136	4,529	11,800	4,000	4,000	4,000
HUMAN RESOURCES/EMPLOYEE SERVICES	1,907,498	1,818,079	1,748,391	1,854,019	1,854,019	1,837,099



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 \$0.08M 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	1,902,553	1,902,553
Classified Managers	590,312	768,368	709,371	715,957	715,957	715,957
Classified Temporary	1,627	-	23,871	23,871	23,871	23,871
Classified Overtime	88,306	126,021	89,585	89,585	89,585	89,585
Insurance Opt Out	8,100	11,939	14,687	14,400	14,400	14,400
SALARIES & WAGES	2,246,416	2,596,385	2,630,987	2,746,367	2,746,367	2,746,367
PERS	578,143	684,653	719,681	732,457	732,457	711,061
Social Security	135,732	156,279	160,021	169,382	169,382	169,382
Medicare	31,744	36,549	37,424	39,614	39,614	39,614
Workers Compensation	3,696	8,630	12,254	12,622	12,622	12,622
Unemployment	2,307	3,200	16,281	27,320	27,320	27,320
Oregon Paid Leave	6,014	10,333	10,156	10,474	10,474	10,474
Health Insurance	354,019	487,592	520,030	393,796	393,796	393,796
Life Insurance	346	451	511	455	455	455
TSA - ER Paid	27,615	28,087	20,800	12,660	12,660	12,660
Long Term Disability	844	931	5,565	3,750	3,750	3,750
FSA/HSA	13,000	18,093	18,400	15,800	15,800	15,800
TSA Classified ER Paid Health Insurance Option	29,258	22,824	16,000	5,285	5,285	5,285
BENEFITS	1,182,718	1,457,622	1,537,124	1,423,614	1,423,614	1,402,218
Professional Growth	-	26,905	-	-	-	-
Professional Instr. Services	8,000	10,417	10,000	10,000	10,000	10,000
Travel - In District	340	229	1,000	1,500	1,500	1,500
Travel - Out of District	36,130	40,205	22,500	22,500	22,500	22,500
Postage	-	69	-	-	-	-
Tuition	-	-	1,000	1,000	1,000	1,000
Professional Services	16,693	(630)	5,000	5,000	5,000	5,000
Other Licensed Subs	-	645	-	-	-	-
PURCHASED SERVICES	61,163	77,841	39,500	40,000	40,000	40,000
Supplies and Materials	13,140	17,192	18,075	7,400	7,400	7,400
Non-Consumables	1,700	1,482	-	-	-	-
Software	565,943	339,816	865,000	834,500	834,500	834,500
Hardware Under \$5000	30	287	-	-	-	-
SUPPLIES	580,813	358,778	883,075	841,900	841,900	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	3,000	3,000
OTHER OBJECTS	275,555	475,423	3,500	3,000	3,000	3,000
INFORMATION TECHNOLOGY	4,346,666	4,966,048	5,094,186	5,054,881	5,054,881	5,033,485



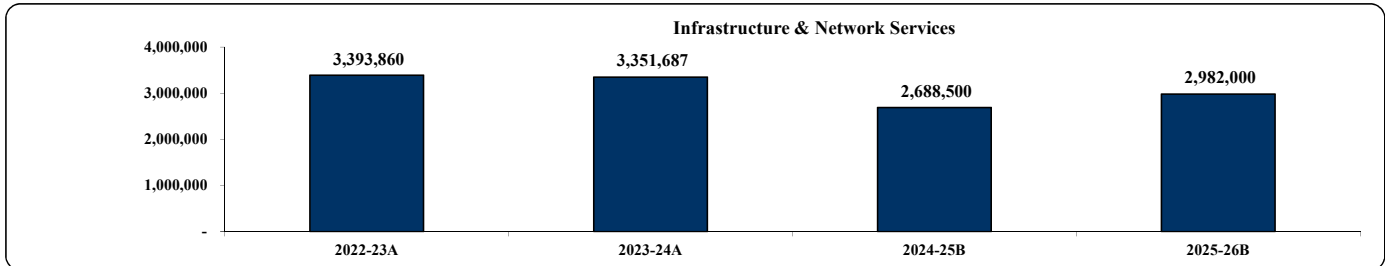
Function 2661 includes costs associated with ongoing computer applications and data services for MSD. Several software solutions for the District's financial, accounting, human resources, student information, and Oregon Department of Education reporting needs are maintained by this department. The primary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

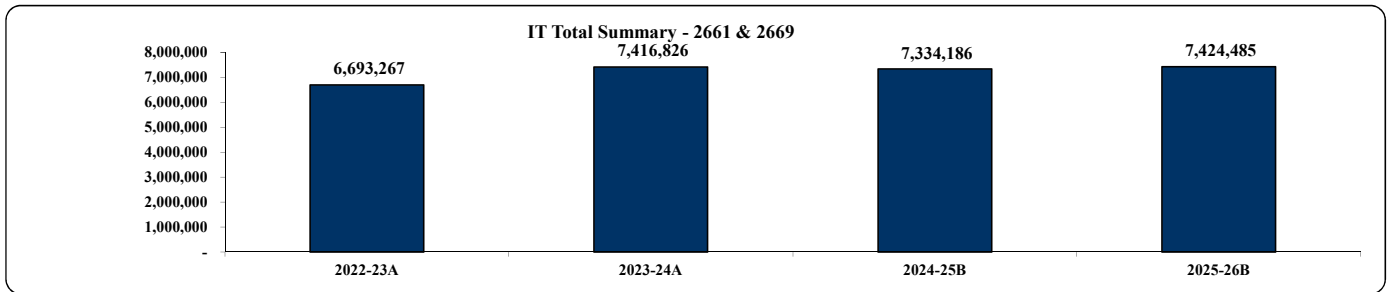
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	52,744	-	-	-	-	-
Classified Managers	(106)	-	-	-	-	-
Classified Overtime	20,160	-	-	-	-	-
SALARIES & WAGES	72,799	-	-	-	-	-
PERS	15,398	-	-	-	-	-
Social Security	4,241	-	-	-	-	-
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	-	-	-	-
Professional Growth	-	4,977	-	-	-	-
Cleaning Services	-	951	-	-	-	-
Repair/Maintenance/Rentals	77,678	23,071	100,000	100,000	100,000	100,000
Rental Expense	-	-	448,500	590,000	590,000	590,000
Travel - In District	997	1,615	-	-	-	-
Travel - Out of District	1,514	182	-	-	-	-
Telephone	400,352	376,619	350,000	350,000	350,000	350,000
Advertising	373	298	-	-	-	-
Tuition	-	3,670	-	1,000	1,000	1,000
Pro Services - Tech / Non-Instructional	192,825	213,168	185,000	210,000	210,000	210,000
PURCHASED SERVICES	673,739	624,552	1,083,500	1,251,000	1,251,000	1,251,000
Supplies and Materials	1,684	1,147	-	1,000	1,000	1,000
Non-Consumables	268,052	324,595	360,000	350,000	350,000	350,000
Software	795,817	749,023	585,000	530,000	530,000	530,000
Hardware	744,252	1,257,823	650,000	850,000	850,000	850,000
SUPPLIES	1,809,805	2,332,587	1,595,000	1,731,000	1,731,000	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	2,982,000	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	1,902,553	1,902,553
Classified Managers	590,206	768,368	709,371	715,957	715,957	715,957
Classified Temps/Overtime	1,627	-	23,871	23,871	23,871	23,871
Classified Overtime	108,467	126,021	89,585	89,585	89,585	89,585
Insurance Opt Out	8,100	11,939	14,687	14,400	14,400	14,400
SALARIES & WAGES	2,319,215	2,596,385	2,630,987	2,746,367	2,746,367	2,746,367
PERS	593,540	684,653	719,681	732,457	732,457	711,061
Social Security	139,972	156,279	160,021	169,382	169,382	169,382
Medicare	32,735	36,549	37,424	39,614	39,614	39,614
Workers Compensation	5,586	8,630	12,254	12,622	12,622	12,622
Unemployment	1,975	3,200	16,281	27,320	27,320	27,320
Oregon Paid Leave	4,976	10,333	10,156	10,474	10,474	10,474
Health Insurance	391,182	487,592	520,030	393,796	393,796	393,796
Life Insurance	398	451	511	455	455	455
TSA - ER Paid	27,615	28,087	20,800	12,660	12,660	12,660
Long Term Disability	3,454	3,809	5,565	3,750	3,750	3,750
FSA/HSA	16,000	18,093	18,400	15,800	15,800	15,800
TSA Classified ER Paid Health Insurance Option	18,136	22,824	16,000	5,285	5,285	5,285
BENEFITS	1,235,570	1,460,500	1,537,124	1,423,614	1,423,614	1,402,218
Professional Instr. Services	8,000	10,417	10,000	10,000	10,000	10,000
Repair/Maintenance/Rentals	77,678	23,071	100,000	100,000	100,000	100,000
Travel - In District	1,338	1,844	1,000	1,500	1,500	1,500
Travel - Out of District	37,643	40,387	22,500	22,500	22,500	22,500
Telephone	400,352	376,619	350,000	350,000	350,000	350,000
Advertising	373	298	-	-	-	-
Tuition	-	-	1,000	1,000	1,000	1,000
Pro Services - Tech / Non-instructional	209,518	212,538	190,000	215,000	215,000	215,000
PURCHASED SERVICES	734,903	665,175	674,500	700,000	700,000	700,000
Supplies and Materials	14,825	18,339	18,075	8,400	8,400	8,400
Non-Consumables	269,752	326,077	360,000	350,000	350,000	350,000
Software	1,361,760	1,088,839	1,450,000	1,364,500	1,364,500	1,364,500
Hardware	744,281	1,258,110	650,000	850,000	850,000	850,000
SUPPLIES	2,390,618	2,691,365	2,478,075	2,572,900	2,572,900	2,572,900
Dues/Fees/Memberships	12,961	3,401	13,500	3,000	3,000	3,000
OTHER OBJECTS	12,961	3,401	13,500	3,000	3,000	3,000
IT TOTAL SUMMARY	6,693,267	7,416,826	7,334,186	7,445,881	7,445,881	7,424,485



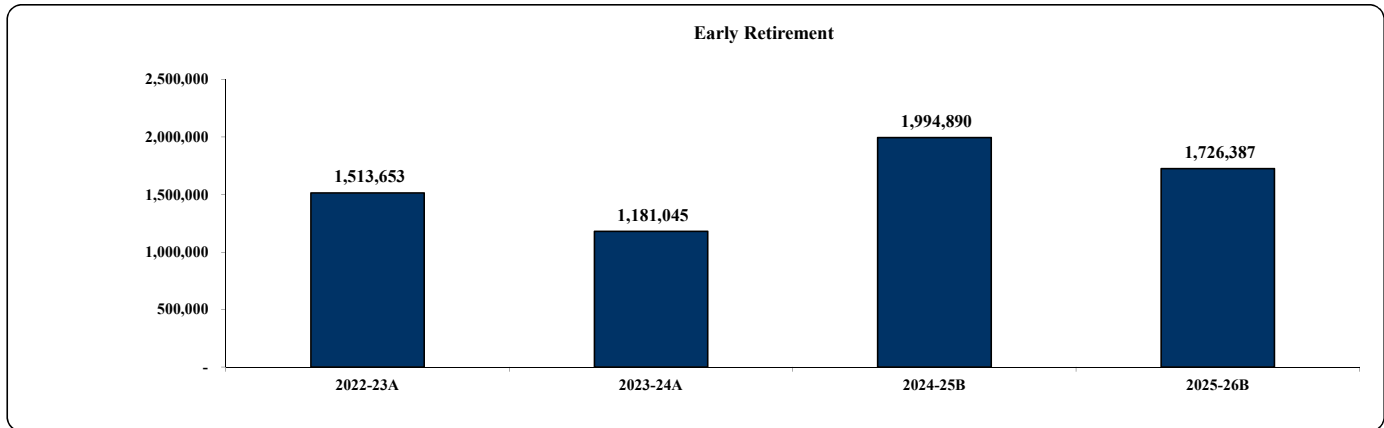
This page summarizes the spending in both 2661 and 2669 functions. Spending is higher due to higher hardware expenses. There are multiple year leases and Subscription Based Information Technology Agreements (SBITA) agreements being fully expensed beginning in 2023-24.

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	913,400	913,400
SALARIES & WAGES	736,500	539,000	1,077,234	913,400	913,400	913,400
Social Security	44,766	32,079	71,920	56,631	56,631	56,631
Medicare	10,469	7,664	16,820	13,244	13,244	13,244
Workers Compensation	-	-	5,359	4,220	4,220	4,220
Unemployment	396	1,199	1,899	-	-	-
Oregon Paid Leave	1,584	2,052	-	-	-	-
Post Retirement Healthcare	719,938	599,050	738,892	738,892	738,892	738,892
BENEFITS	777,153	642,045	834,890	812,987	812,987	812,987
EARLY RETIREMENT	1,513,653	1,181,045	1,994,890	1,726,387	1,726,387	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

COMMUNITY	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
School Lunch Match	-	-				
COMMUNITY SERVICES	-	-	-	-		

FACILITIES	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Acquisition & Construction	8,635,765	3,082,440	1,500,000	1,500,000	1,500,000	1,500,000
Replacement Equipment	-	-	-			
Improvement	-	-				
FACILITIES	8,635,765	3,082,440	1,500,000	1,500,000	1,500,000	1,500,000

DEBT & TRANSFERS	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Long Term Debt						
Transfer of Funds	7,050,000	10,360,000	11,498,650	11,035,000	11,035,000	10,990,000
DEBT & TRANSFERS	7,050,000	10,360,000	11,498,650	11,035,000	11,035,000	10,990,000

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 \$0.5M 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 \$10.9M, which will be distributed as follows: \$7.073M to the Project Reserve Fund to fund Maintenance and Repairs, \$0.607M for the NMHS gym rebuild, Technology Hardware, and Curriculum (p. 117), \$0.575 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.

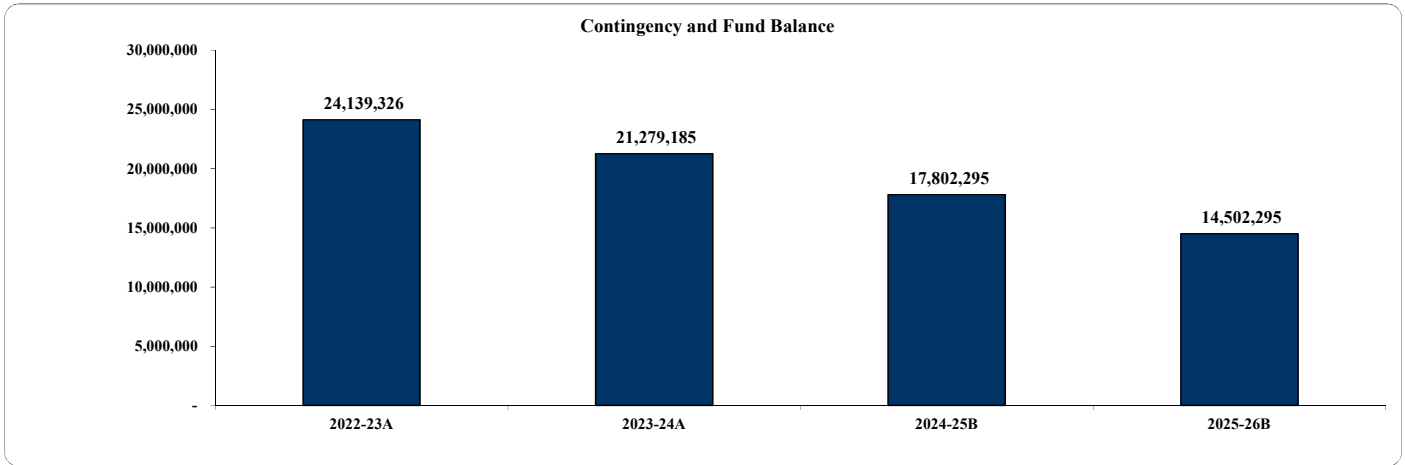
Notes Page



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	17,802,295	14,502,294	14,502,294	14,502,295
CONTINGENCY	24,139,326	21,279,185	17,802,295	14,502,295	14,502,295	14,502,295

	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2025-26 Approved	2024-25 Adopted
FUND BALANCE						
Unappropriated Balance						
FUND BALANCE						-



Contingency is dropping -\$3.3M or -18.54% due to deficit spending in prior years, deficit spending in FY24-25.

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)

Secondary Athletics

Food Service Operations

Seismic Upgrades

Project Reserves

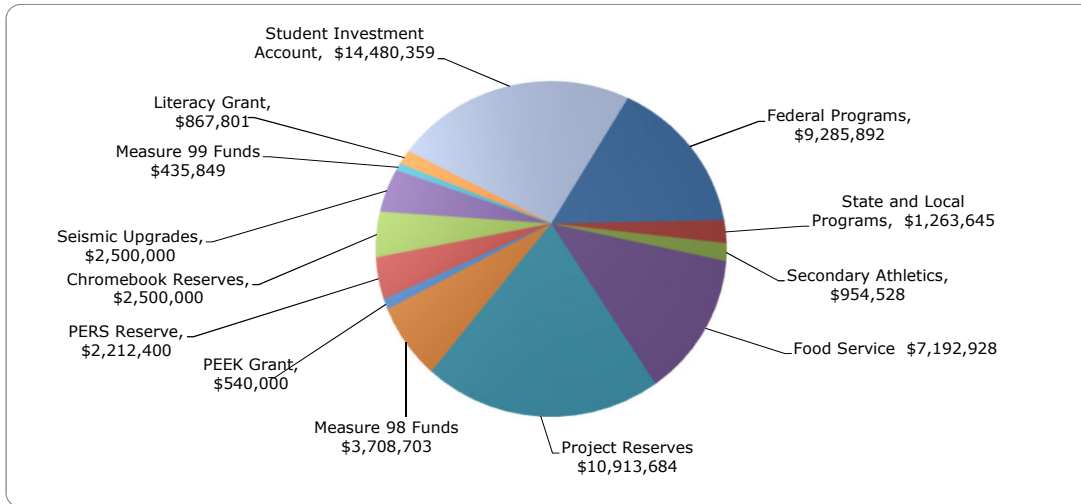
NMHS Gym Rebuild

Chromebook Reserve

MS 98 & MS99

Literacy Grant

Student Investment Account (SIA)



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	27,205,392	26,339,023	26,339,022	27,319,381
Support Services*	10,354,344	13,084,230	8,523,061	7,836,393	7,836,393	7,836,393
Community Services*	5,761,598	6,671,954	7,738,849	7,546,176	7,546,176	7,546,176
Facilities Acquisition*	18,545,562	16,295,651	13,641,920	8,193,513	8,193,513	8,775,999
Transfers*	347,817	550,000	549,999	550,000	550,000	550,000
Contingency*	12,782,046	9,080,919	6,610,806	5,954,148	5,954,148	5,954,148
Fund Balance/Unappropriated Fund Balance	337,515	357,515	454,671	436,537	436,537	436,537
Total Expenditures/Appropriations	72,320,719	71,024,234	64,724,698	56,855,790	56,855,790	58,418,635

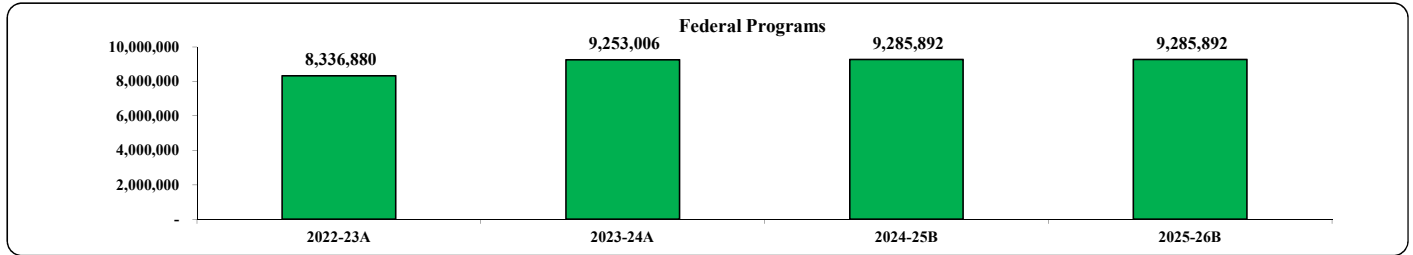
*Appropriation Level

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	9,285,892	9,285,892
Other Federal, State and Local Programs	5,293,011	1,578,415	2,047,933	1,263,645	1,263,645	2,263,645
PERS Reserve	3,312,400	3,312,400	2,762,400	2,212,400	2,212,400	2,212,400
Physical Education Expansion (PEEK)	543,875	540,000	540,000	540,000	540,000	540,000
Secondary Athletics (SECA)	1,004,832	1,001,498	939,028	954,528	954,528	909,528
Food Service Operations	8,382,917	8,031,436	7,440,022	7,192,928	7,192,928	7,192,928
Seismic Upgrades	1,679,875	3,004,431	4,640,508	2,500,000	2,500,000	2,500,000
Project Reserves	8,447,608	8,566,069	10,617,439	10,913,684	10,913,684	10,305,984
NMHS Gym Rebuild						1,190,186
Chromebook Reserve	3,764,388	5,045,157	1,250,000	2,500,000	2,500,000	2,500,000
Measure 98 - High School Success	3,224,077	3,714,798	3,475,458	3,708,703	3,708,703	3,708,703
Measure 99 Outdoor School	424,314	451,639	443,007	435,849	435,849	435,849
Literacy Grant		1,000,224	1,839,234	867,801	867,801	1,793,160
Student Investment Account (SIA)	12,262,202	13,693,802	14,608,369	14,480,359	14,480,359	13,580,359
ESSER Grants	15,644,341	11,831,359	4,835,409	-	-	-
Total Requirements by Fund	72,320,719	71,024,234	64,724,698	56,855,790	56,855,790	58,418,635

Special Revenue Resources/Appropriations are projected at \$58.4M for FY25-26, a decrease of -\$6.3M (-9.7%) 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	4,212,358	4,212,358
IDEA	1,920,444	2,341,075	2,169,030	2,169,030	2,169,030	2,169,030
ESSA	78,483	11,659	100,000	100,000	100,000	100,000
Title IIA - Improving Teacher Quality	382,536	632,405	551,034	551,034	551,034	551,034
PERKINS	196,549	140,888	165,000	165,000	165,000	165,000
Other Federal Grants/Carryover	512,341	264,623	528,470	528,470	528,470	528,470
Fruit and Vegetable Grants	77,858	61,485	185,000	185,000	185,000	185,000
American Rescue Plan (ARP)	580,883	176,426	863,000	863,000	863,000	863,000
Title III - English Language Acquisition	142,028	157,530	132,000	132,000	132,000	132,000
Title IV -	294,098	305,488	320,000	320,000	320,000	320,000
McKinney Vento Homeless Education	84,933	64,636	60,000	60,000	60,000	60,000
TOTAL RESOURCES	8,336,880	9,253,006	9,285,892	9,285,892	9,285,892	9,285,892
REQUIREMENTS						
Instruction	6,623,051	7,311,252	7,376,973	7,376,973	7,376,973	7,376,973
Support Services	1,550,911	1,840,464	1,727,456	1,727,456	1,727,456	1,727,456
Community Services	92,833	88,780	103,401	103,401	103,401	103,401
Facilities Acquisition	70,085	12,511	78,063	78,063	78,063	78,063
Transfers						
TOTAL REQUIREMENTS	8,336,880	9,253,006	9,285,892	9,285,892	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 18-21 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

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.

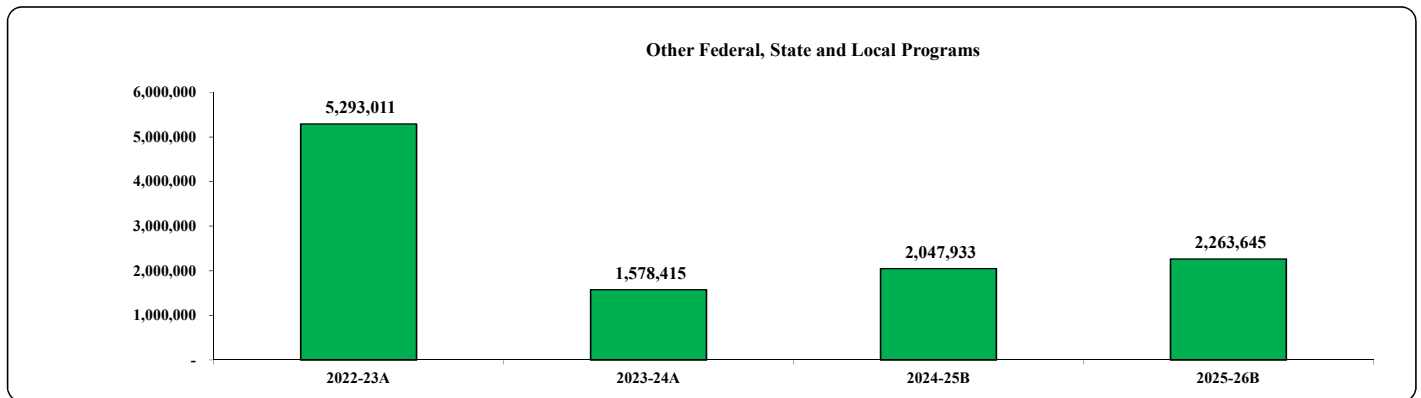
Technology integration and curricular support is provided by a teacher on special assignment.

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

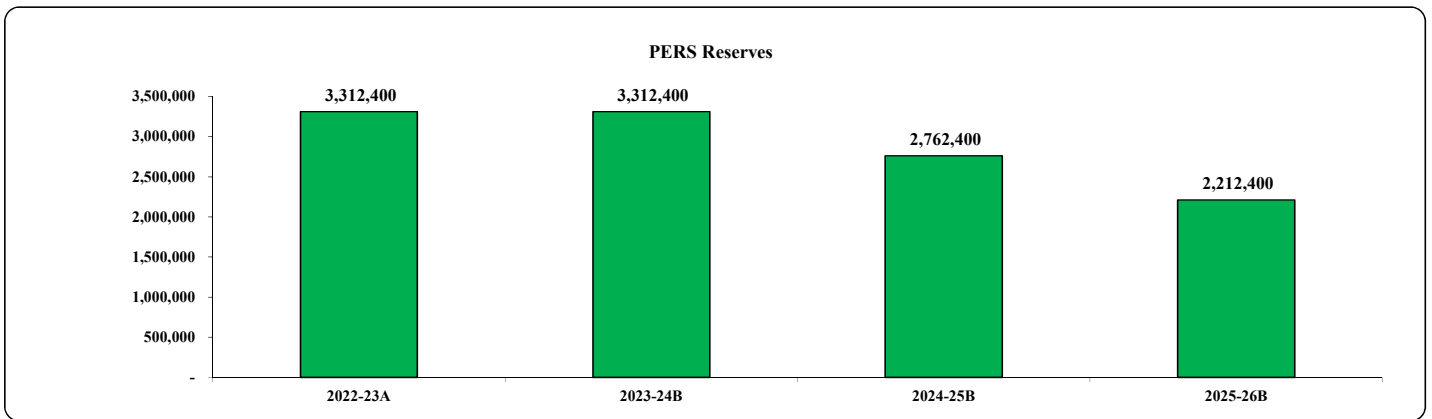
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
Local Sources	421,939	326,226	175,000	175,000	175,000	175,000
Intermediate Sources	-	3,000	11,330	11,330	11,330	11,330
State Sources	3,050,551	136,626	864,130	300,000	300,000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



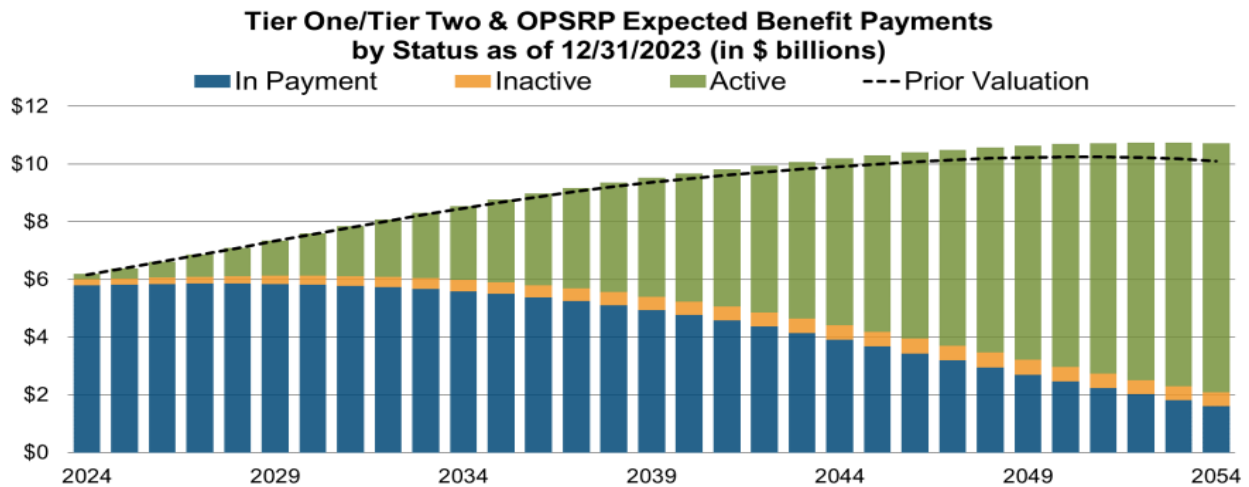
The FY25-26 Budget for Other Federal, State, and Local Programs includes the Food Service Capital Reserve and several smaller, mostly local grants. This includes, but is not limited to: Oregon Community Foundation, Medford Schools Foundation, Aspire, Project Dove, Anna May, Fred Meyer, summer school grant, and West Foundation. In FY22-23, spending was higher due to the State of Oregon providing a large summer school grant. For the Adopted budget for 2025-26, the \$1.0 million increase in State Sources and Instructional spending is for a summer grant that was awarded after the Proposed and Approved budgets.

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	2,212,400	2,212,400
TOTAL RESOURCES	3,312,400	3,312,400	2,762,400	2,212,400	2,212,400	2,212,400
REQUIREMENTS						
Transfer to GF	-	550,000	550,000	550,000	550,000	550,000
Contingency	3,312,400	2,762,400	2,212,400	1,662,400	1,662,400	1,662,400
Unappropriated Fund Balance						
TOTAL REQUIREMENTS	3,312,400	3,312,400	2,762,400	2,212,400	2,212,400	2,212,400

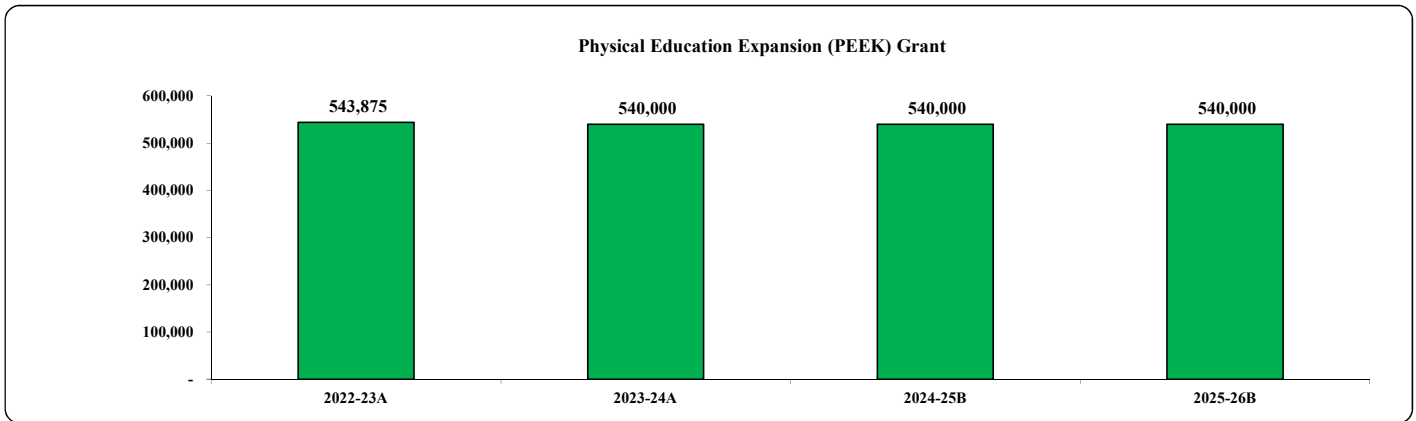


This fund represents the PERS reserve that was originally setup to partially offset large rate increases in the PERS rate over the 2017-19 biennium and beyond. In FY25-26 there will be a transfer of \$0.55M to the General Fund. The graph below shows future expected Oregon PERS benefit payouts over time.



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	250,000	250,000
Transfer from GF	-	290,000	290,000	290,000	290,000	290,000
Beginning Fund Balance						
TOTAL RESOURCES	543,875	540,000	540,000	540,000	540,000	540,000
REQUIREMENTS						
Instruction	543,875	540,000	540,000	540,000	540,000	540,000
Contingency						
TOTAL REQUIREMENTS	543,875	540,000	540,000	540,000	540,000	540,000



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

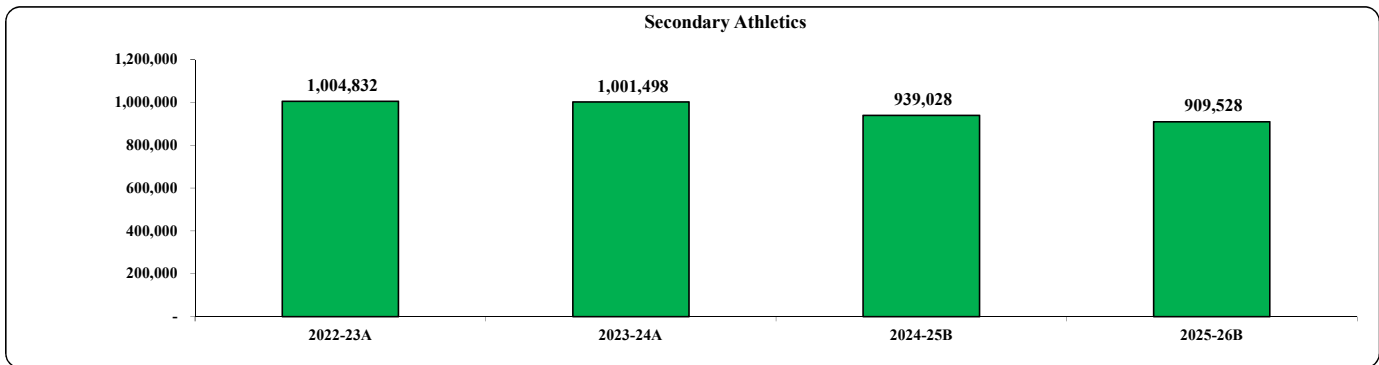
Background

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	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approval	Adopted
RESOURCES						
Admissions	109,737	145,404	127,500	147,000	147,000	147,000
Participation Fees	136,390	153,769	125,000	155,000	155,000	155,000
Other Local Sources	9,762	35,587	35,000	26,000	26,000	26,000
State Sources - OSAA	33,315	34,214	25,000	-	-	-
Transfer from GF	500,000	620,000	620,000	620,000	620,000	575,000
Beginning Fund Balance	215,627	12,523	6,528	6,528	6,528	6,528
TOTAL RESOURCES	1,004,832	1,001,498	939,028	954,528	954,528	909,528
REQUIREMENTS						
Instruction - Middle School Co-Curricular:						
Salaries and Wages	-	-	600	600	600	600
Employee Benefits	-	-	150	150	150	150
Purchased Services	34,766	64,199	68,850	68,850	68,850	68,850
Supplies and Materials	24,974	29,910	35,500	35,500	35,500	35,500
Capital Outlay	-	1,218	6,000	6,000	6,000	6,000
Other Objects	5,005	2,847	3,000	3,000	3,000	3,000
Total Middle School	64,745	98,174	114,100	114,100	114,100	114,100
Instruction - High School Co-Curricular						
Salaries and Wages	-	-	60,000	60,000	60,000	60,000
Employee Benefits	-	-	15,000	15,000	15,000	15,000
Purchased Services	606,440	662,204	586,750	586,750	586,750	541,750
Supplies and Materials	160,921	128,530	84,650	84,650	84,650	84,650
Capital Outlay	47,110	41,700	20,000	20,000	20,000	20,000
Other Objects	113,093	64,363	52,000	52,000	52,000	52,000
Total High School	927,564	896,796	818,400	818,400	818,400	773,400
Contingency	12,523	6,528	6,528	22,028	22,028	22,028
Fund Balance						
TOTAL REQUIREMENTS	1,004,832	1,001,498	939,028	954,528	954,528	909,528



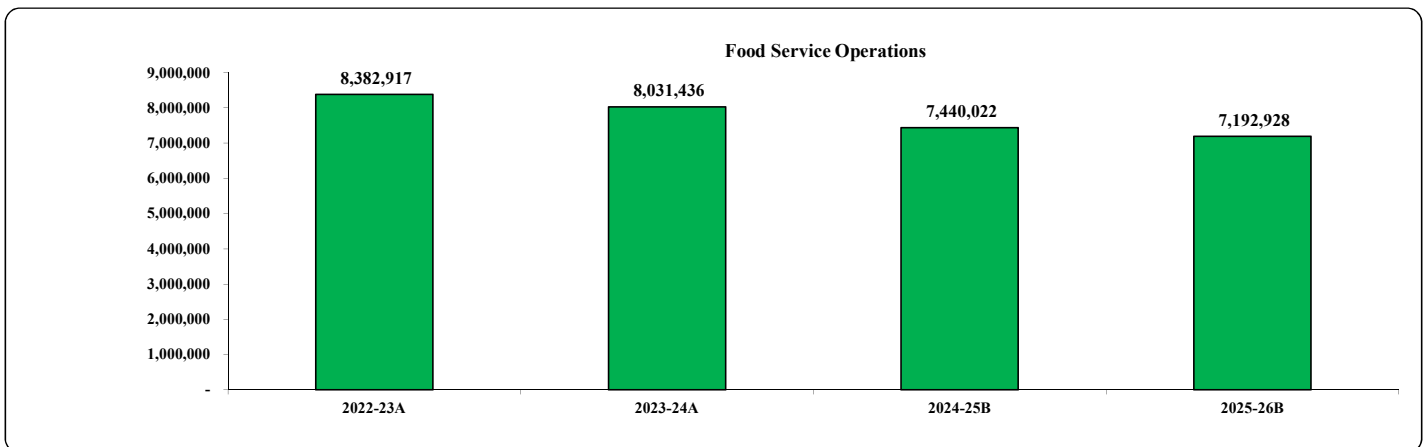
Secondary Athletics includes revenues and expenses other than the coaching stipends that are paid for by the General Fund (GF) in function 1122 (p.39) and 1132 (p.43). In FY25-26, the GF will transfer \$620K to help support this fund. Other revenues are received from admission fees to games and participation fees from athletes. \$0.04M was transferred to functions 1122 and 1132 for additional coaching stipends.

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

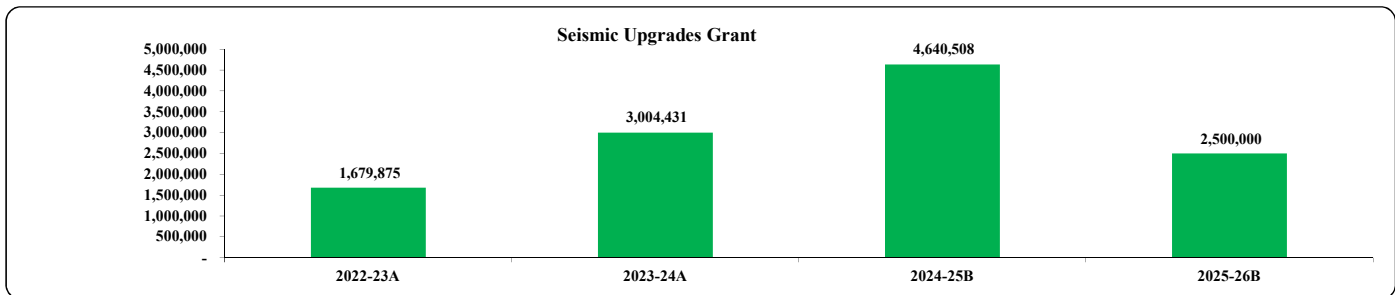
MSD food services are provided for students by Sodexo, Inc. The majority of the anticipated requirements or expenditures are reflected in Purchased Services, which is primarily comprised of Sodexo's fee to the district, which includes all food, supplies, and labor that go into providing individual meals. 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 = 2/1, Afterschool Snacks = 3/1, Equivalent meals = \$4.99/1.

At this time costs are offset by federal sources and daily sales. The Federal Sources are from the USDA National School Lunch, Breakfast, 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	2,500,000	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	2,500,000	2,500,000
REQUIREMENTS						
Transfer from General Fund	-	-	-	-	-	-
Capital Outlay	1,924,278	2,863,923	4,640,508	2,500,000	2,500,000	2,500,000
Contingency	(244,403)	140,508	-	-	-	-
TOTAL REQUIREMENTS	1,679,875	3,004,431	4,640,508	2,500,000	2,500,000	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.

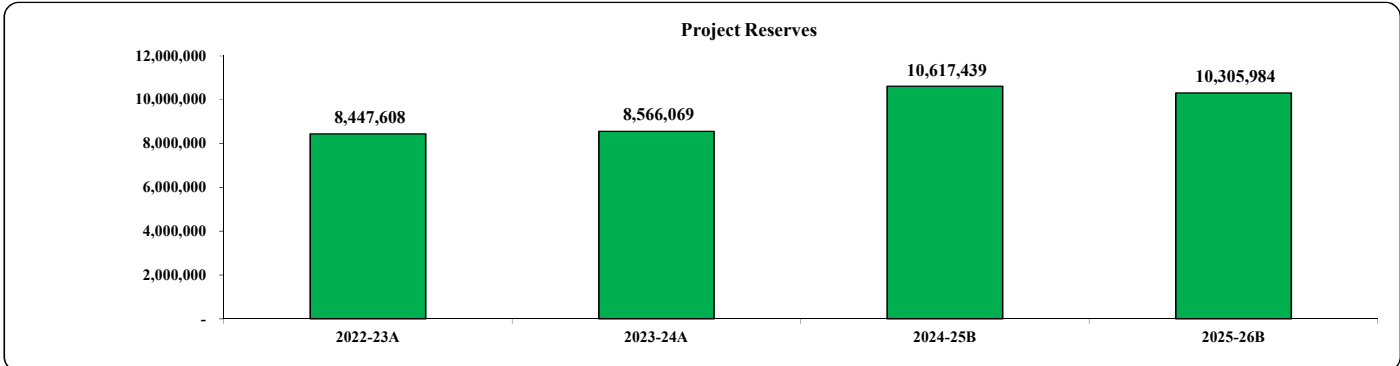
In FY23-24 and extending into the summer of 2024, we will perform a seismic upgrade to the North Medford High Gymnasium. The total project cost is \$3.25M, with \$1.55 million being contributed by MSD and \$2,499,070 from a state seismic grant.

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	2023-24	2024-25	2025-26	2025-26	2025-26
RESOURCES	Actual	Actual	Amended	Proposed	Approval	Adopted
Transfer from General Fund	3,822,986	4,335,000	6,990,000	7,660,000	7,660,000	7,052,300
Transfer from General Fund: Turf Replacement	20,000	20,000	20,000	20,000	20,000	20,000
Other (including PPC, ETO)	412,693	417,147	400,000	400,000	400,000	400,000
Construction Excise Tax (CET)	836,392	1,200,488	830,000	830,000	830,000	830,000
Beginning Fund Balance	3,355,536	2,593,435	2,377,439	2,003,684	2,003,684	2,003,684
TOTAL RESOURCES	8,447,608	8,566,071	10,617,439	10,913,684	10,913,684	10,305,984
REQUIREMENTS						
Instruction:						
Textbooks	1,005,122	796,629	1,650,000	3,000,000	3,000,000	3,000,000
Total Instruction	1,005,122	796,629	1,650,000	3,000,000	3,000,000	3,000,000
Network and Telecommunication Services (NTS)						
IT Hardware Spending	1,921,747	1,249,014	1,233,755	928,000	928,000	928,000
Total NTS Support Services	1,921,747	1,249,014	1,233,755	928,000	928,000	928,000
Facilities Acquisition and Construction:						
Support Service Spending						
Capital Spending	2,927,303	4,142,988	5,730,000	5,565,450	5,565,450	4,957,750
Total Facilities Acquisition and Construction	2,927,303	4,142,988	5,730,000	5,565,450	5,565,450	4,957,750
Total Spending	5,854,172	6,188,630	8,613,755	9,493,451	9,493,451	8,885,751
Stadium Turf Replacement Reserves	262,515	282,515	302,515	302,515	302,515	302,515
Curriculum Reserves						
Contingency	2,330,920	2,094,924	1,701,169	1,117,719	1,117,719	1,117,719
TOTAL REQUIREMENTS	8,447,608	8,566,069	10,617,439	10,913,684	10,913,684	10,305,984



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 \$7.0M 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 (\$4.9M), which are described in detail in the following pages. \$0.607M was deducted from the adopted version to transfer to the new NMHS gym project reserves account.

Special Revenue Funds - Project Reserves

Capital and Repair and Maintenance Projects Planned for FY25-26

Facilities Projects

Furniture Replacement	Location	Dollars	Project Code	Project Manager
Furniture Replacement Cycle (Administration)	Misc.	5,000	26PRRFN00	Facilities
Furniture Replacement Cycle (Elementary)	Misc.	45,000	26PRRFNXX	Facilities
Furniture Replacement Cycle (Secondary)	Misc.	50,000	26PRRFNXX	Facilities

Site Improvements

South Track and Field Replacement	South	3,300,000	26PRRFTK04	Facilities
Carryover		591,000		
Kennedy Roof (no bids)	Kennedy		26PRRFRF38	Facilities
Hedrick Elevator (deferred)	Hedrick		26PRRFEV06	Facilities
Exterior Paint	North/Lone Pine	20,000	26PRRFPTXX	Facilities
District Asphalt	Kennedy/Lone Pine	244,000	26PRRFRFCXX	Facilities
Howard Track (deferred)	Howard		26PRRFTK20	Facilities
Elevator Door Replacements		102,000	26PRRFEVXX	Facilities
District Concrete	Oakdale/North	170,125	26PRRFRVXX	Facilities
Boilers	Wash/Jefferson	139,625	26PRRFP3XX	Facilities
Re-Key Campus	North	88,000	26PRRFKY01	Facilities
South Tennis Court Resurface	South	91,000	26PRRFTN04	Facilities
Arc Flash Assessments		72,000	26PRRFARXX	Facilities
Hydronic Repair (deferred)			26PRRFHRXX	Facilities
North Road Lighting (deferred)	North		26PRRFLT01	Facilities
Jacksonville Parking Lot Lighting (deferred)	Jacksonville		26PRRFLT28	Facilities
Hoover Restroom Upgrades	Hoover	20,000	26PRRFRX16	Facilities
Roosevelt Gym Wall Repair	Roosevelt	20,000	26PRRFGY48	Facilities

Total Maintenance Projects FY25-26		4,957,750		
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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.

Carryover (\$591,000)

Kennedy Roof (no bids)

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 Deferred \$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 \$20,000 Deferred \$130,000

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 Deferred \$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 (\$244,000)

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 (\$170,125)

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 (\$139,625)

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 (\$91,000)

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

Deferred \$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 damages pipes and install a permanent repair on these chilled water lines.

North Road Lighting

Deferred \$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

Deferred \$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	\$	4,957,750
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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		928,000	

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)

Ongoing replacement plan of security cameras, replacing aging cameras not included in initial upgrade and adding additional cameras based off of security assessments currently being performed.

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

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		

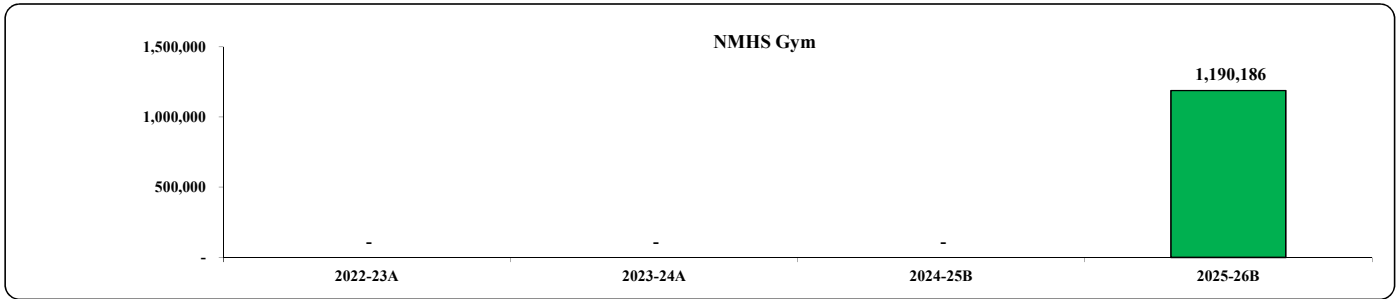
Curriculum FY25-26

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.

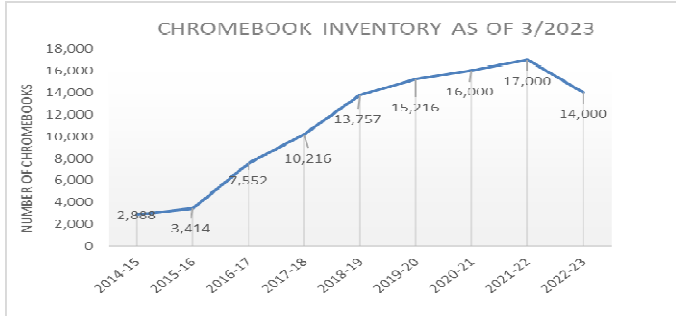
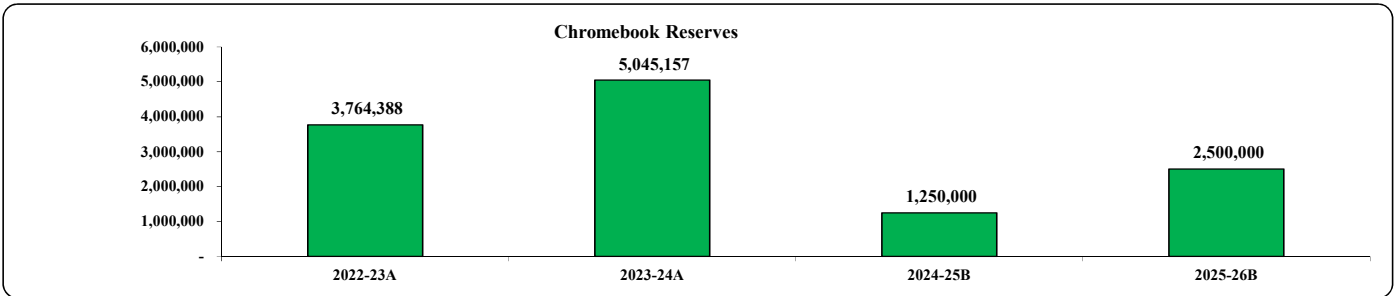
Special Revenue Funds - NMHS Gym Rebuild						
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
Transfer from GF						607,700
Local Revenue						582,486
Beginning Fund Balance						
TOTAL RESOURCES	-	-	-	-		1,190,186
REQUIREMENTS: Capital						
Capital Spending	-	-	-	-		1,190,186
Total Capital Spending	-	-	-	-		1,190,186
Contingency	-	-	-	-		
Unappropriated Fund Balance						
TOTAL REQUIREMENTS	-	-	-	-		1,190,186



This page is to outline the spending for the North Medford High School gym rebuild. This is for the out building for PE during the time that the gym is under construction/repair. At the time of the budget, there has not been a decision for the NMHS gym. Once we know the insurance settlement for the main gym building, we will have a public hearing to get the funds approved for reconstruction of the gym.

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	1,250,000	1,250,000
Local Revenue	60	30,769	-	-	-	-
Beginning Fund Balance	2,514,328	3,764,388	-	1,250,000	1,250,000	1,250,000
TOTAL RESOURCES	3,764,388	5,045,157	1,250,000	2,500,000	2,500,000	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	2,500,000	2,500,000
TOTAL REQUIREMENTS	3,764,388	5,045,157	1,250,000	2,500,000	2,500,000	2,500,000



Chromebook Narrative

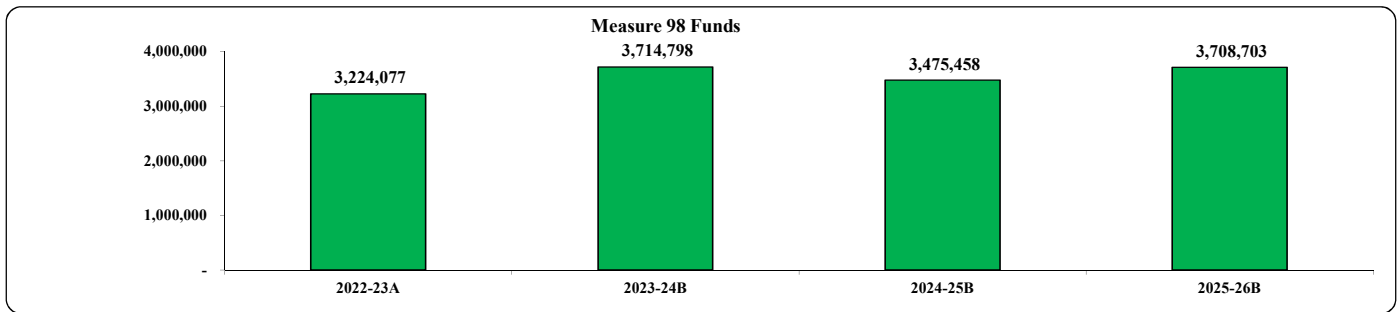
The District began setting aside \$1.25M each year starting in FY20-21 towards a new Chromebook Reserves account. Chromebooks cost approximately \$390 each and have an expected life span of six years. In past years, Chromebooks have been expensed out of the Special Revenue Projects Reserves Fund (pp.118-123) 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	3,708,703	3,708,703
Beginning Fund Balance	(82,472)	(3,918)	8,449	(0)	0	0
TOTAL RESOURCES	3,224,077	3,714,798	3,475,458	3,708,703	3,708,703	3,708,703
REQUIREMENTS: Instruction:						
CTE	1,164,919	1,458,257	1,154,533	1,232,281	1,232,281	1,232,281
College and Career Readiness	890,345	1,192,078	1,157,646	1,238,211	1,238,211	1,238,211
Dropout Prevention	1,172,730	1,056,014	1,163,279	1,238,211	1,238,211	1,238,211
Middle School Preparedness						
Total Instruction	3,227,994	3,706,349	3,475,458	3,708,703	3,708,703	3,708,703
Contingency	(3,918)	8,449	(0)	0	0	0
TOTAL REQUIREMENTS	3,224,077	3,714,798	3,475,458	3,708,703	3,708,703	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

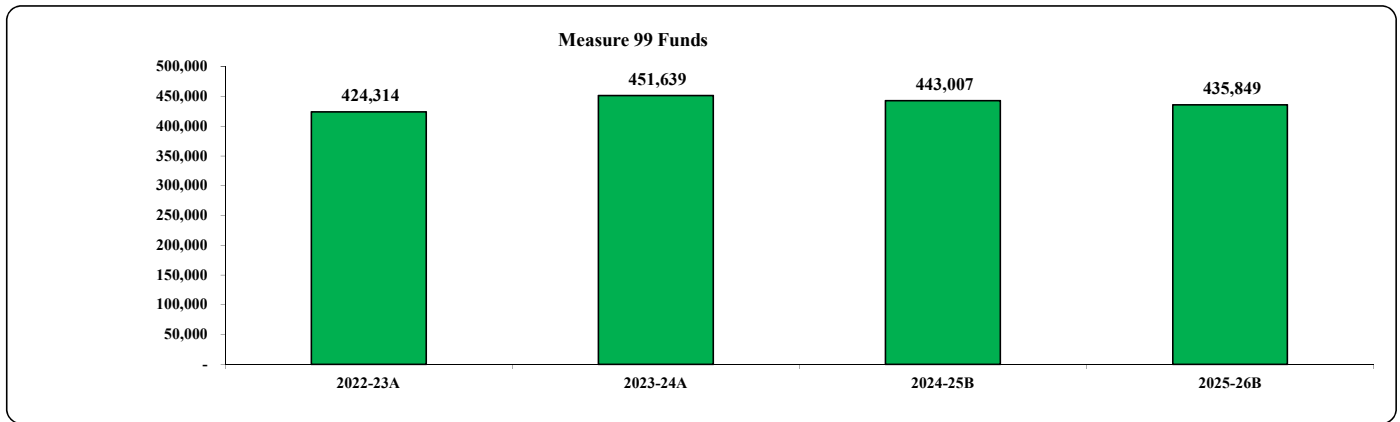
- Develop a K-12 School Counseling framework based on the American School Counselor Association (ASCA) standards and Oregon’s Framework for Comprehensive School Counseling Programs
- Support middle and high school counseling FTE
- Develop a Student Pathways Plan function within Synergy to document students’ 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 RVTD bus transportation to increase student access
- Provide FTE and learning resources for credit retrieval
- Provide FTE and resources for youth suicide prevention services
- Support FTE for coordinated, case management services (Maslow Project) for houseless students under the McKinney-Vento Act
- Provide community-based mental health counseling services at each secondary school

Special Revenue Funds - Measure 99 Outdoor School

Object Description	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	358,694	358,694
Beginning Fund Balance	93,378	105,075	96,443	77,156	77,156	77,156
TOTAL RESOURCES	424,314	451,639	443,007	435,849	435,849	435,849
REQUIREMENTS						
Instruction	319,239	355,196	365,851	376,827	376,827	376,827
Total Instruction	319,239	355,196	365,851	376,827	376,827	376,827
Pass-through to Charter Schools						
Contingency	105,075	96,443	77,156	59,022	59,022	59,022
TOTAL REQUIREMENTS	424,314	451,639	443,007	435,849	435,849	435,849



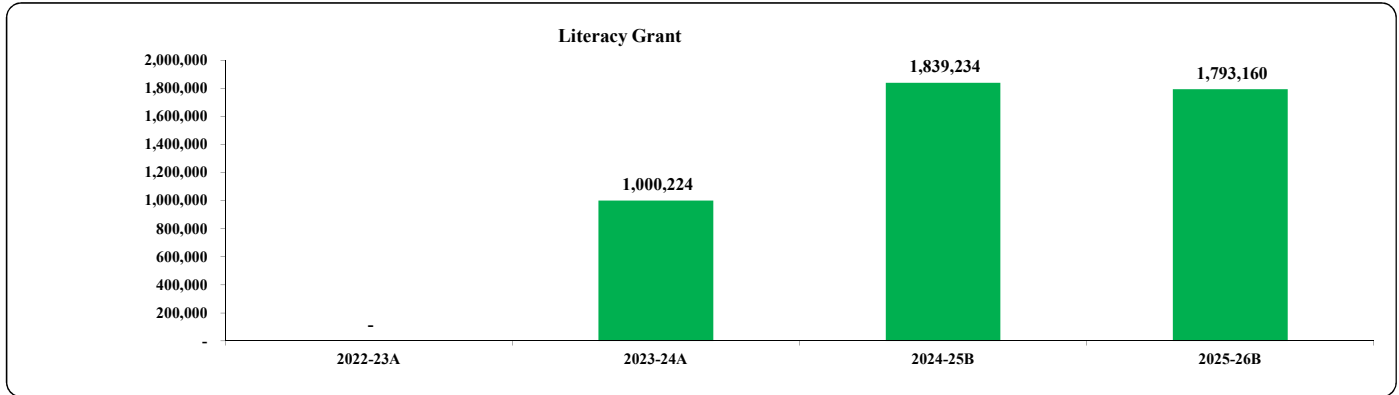
Measure 99 created an Outdoor School Education Fund from Oregon State Lottery Funds. The measure required that withdrawals from the State Lottery Fund cannot reduce lottery proceeds dedicated to the restoration and preservation of parks, beaches, watersheds, and native fish and wildlife. The Outdoor 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 and at the time of the adoption of the budget funding for 2025-26 has not been finalized.

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	867,801	1,793,160
Beginning Fund Balance			896,474			
TOTAL RESOURCES	-	1,000,224	1,839,234	867,801	867,801	1,793,160
REQUIREMENTS						
Instruction		103,750	1,839,234	867,801	867,801	1,793,160
Contingency		896,474	-	-	-	-
TOTAL REQUIREMENTS	-	1,000,224	1,839,234	867,801	867,801	1,793,160



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.

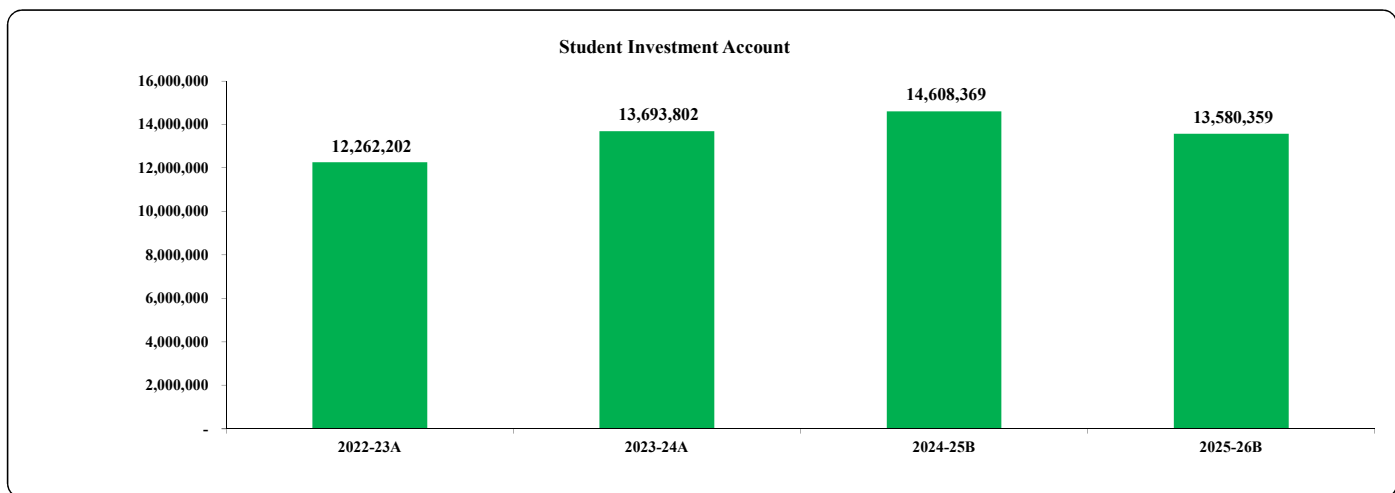
One way we assess student growth is by utilizing i-Ready Diagnostic. The i-Ready diagnostic is an individualized, computerized, adaptive assessment of phonemic awareness, phonics, high frequency words, vocabulary, comprehension of literature, and comprehension of informational text. The data is used 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)

Before the budget was adopted, there was an increase in the state funding. The District will allocate these funds as it sees fit and within the parameters of the grant regulations.

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	14,480,359	13,580,359
Beginning Fund Balance	1,035,222	663,649	984,153			
TOTAL RESOURCES	12,262,202	13,693,802	14,608,369	14,480,359	14,480,359	13,580,359
REQUIREMENTS						
Instruction	6,461,428	7,619,130	9,314,229	9,186,219	9,186,219	8,286,219
Support Services	4,680,174	4,573,017	4,755,938	4,755,938	4,755,938	4,755,938
Community Services	456,951	517,502	538,202	538,202	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	14,480,359	13,580,359



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. The SIA budget from the state has been in fluctuation and the District will adjust the allocated sources as needed. The SIA budget is expected to decrease in FY25-26, which is compensated for by transferring FTE from the SIA budget to the General and Title Funds.

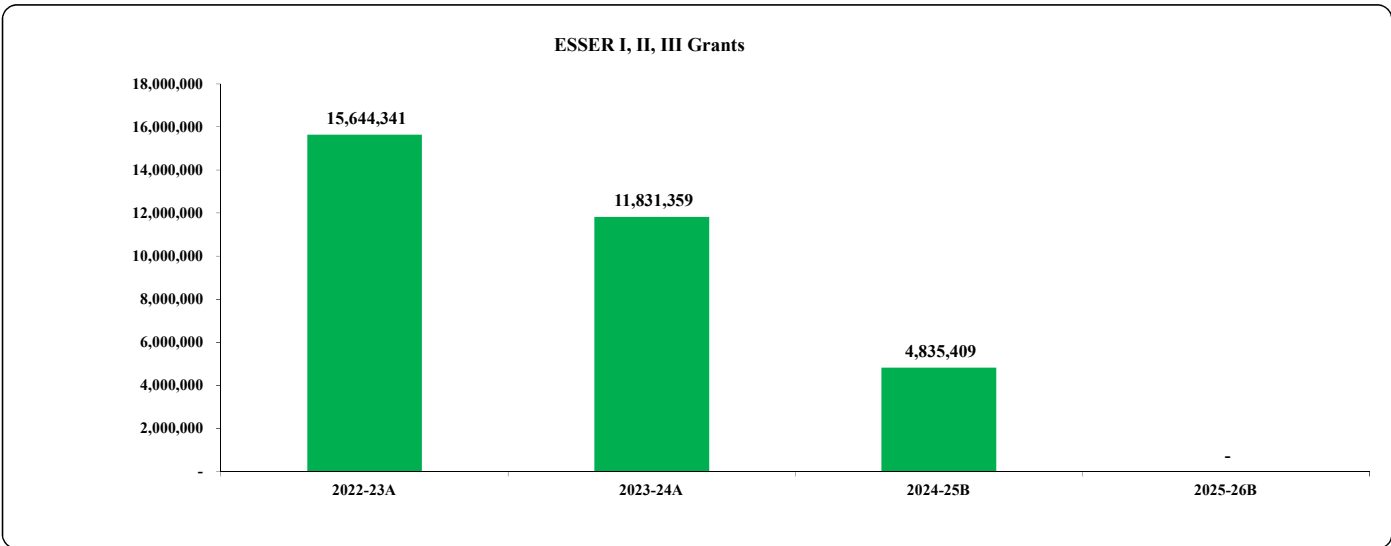
Special Revenue Funds - Student Investment Account

Description	2025-26		2024-25		FTE Variance	Budget Variance
	FTE	Budget	FTE	Budget		
Decrease SPED class size and caseloads	21.25	2,627,684.00	21.75	2,660,000.00	(0.50)	(32,316.00)
Non SPED class size reduction K-12	29.00	3,500,666.00	32.00	3,915,997.79	(3.00)	(415,331.79)
Elementary School Assistant Principals	10.00	1,710,534.00	10.00	1,590,000.00	-	120,534.00
Community Engagement Asst Director & Family Outreach Liasons	3.00	287,310.00	3.00	285,000.00	-	2,310.00
Literacy and Math Curriculum Alignment Activities	3.00	681,423.00	3.00	700,000.00	-	(18,577.00)
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	1,156,641.00	9.00	949,130.00	-	207,511.00
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	1,305,332.00	9.00	1,089,850.00	-	215,482.00
Family and Student Survey/Data Collection		25,250.00		-	-	25,250.00
SUBTOTAL	84.25	11,730,480.00	87.75	11,769,977.79	(3.50)	(39,497.79)
Indirect Overhead		500,000.00		500,000.00	-	-
Subtotal Excluding Charter Schools		12,230,480.00		12,269,977.79	(3.50)	(39,497.79)
Charter School Pass Through		1,349,879.41		1,354,238.72	-	(4,359.31)
GRAND TOTAL	84.25	13,580,359.41	87.75	13,624,216.51	(3.50)	(43,857.10)

As of the preparation of this adopted budget, the state has is estimating to fund SIA for FY2025-27 at current service level funding. essentially flat funding for FY25-26 when compared to FY24-25. The \$13.6M 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	4,835,409	-		
Beginning Fund Balance	9					
TOTAL RESOURCES	15,644,341	11,831,359	4,835,409	-		
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.

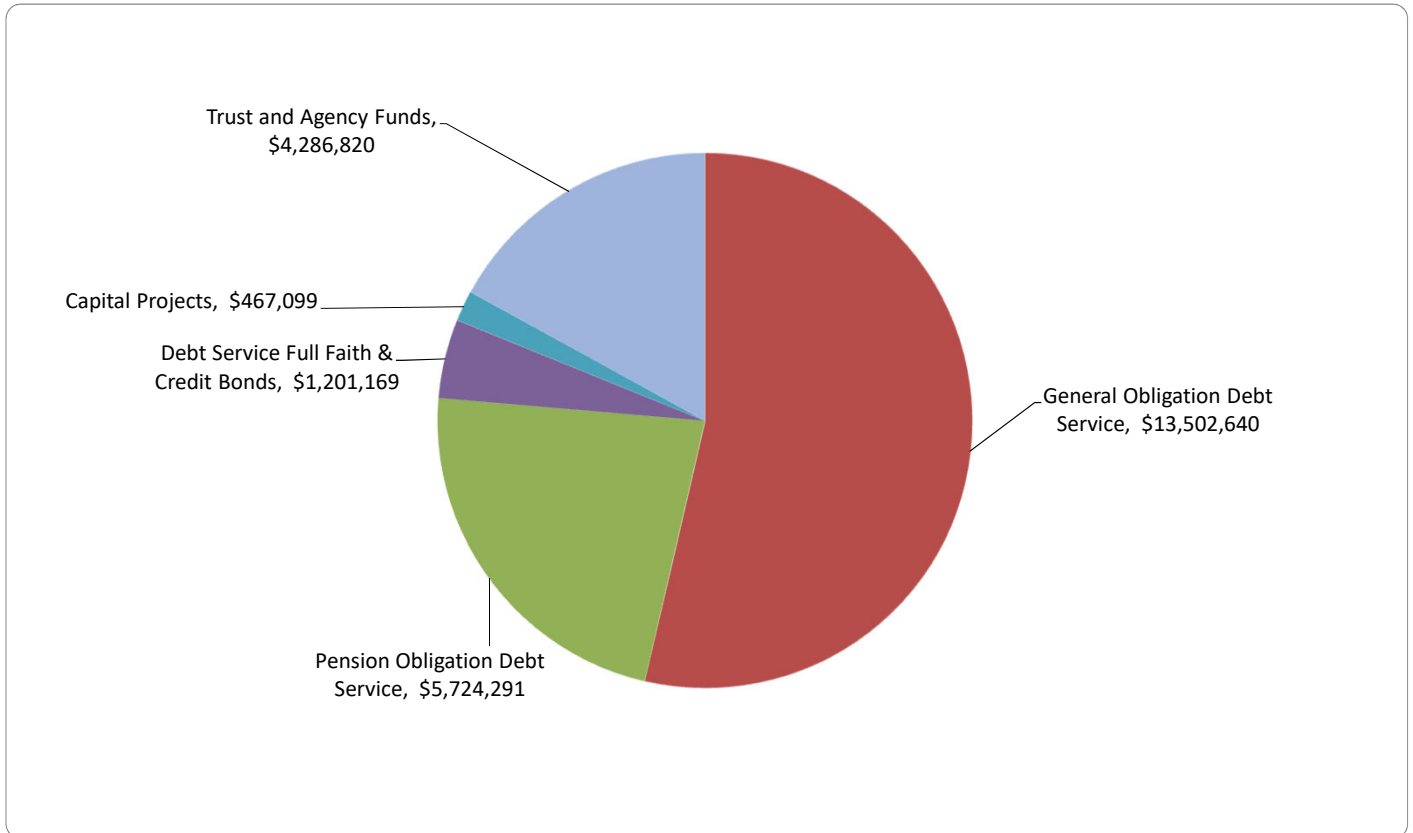
Acceptable uses of these funds are similar, though not exactly the same for all three grants, and they are defined in broad terms including, but not limited to:

- 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



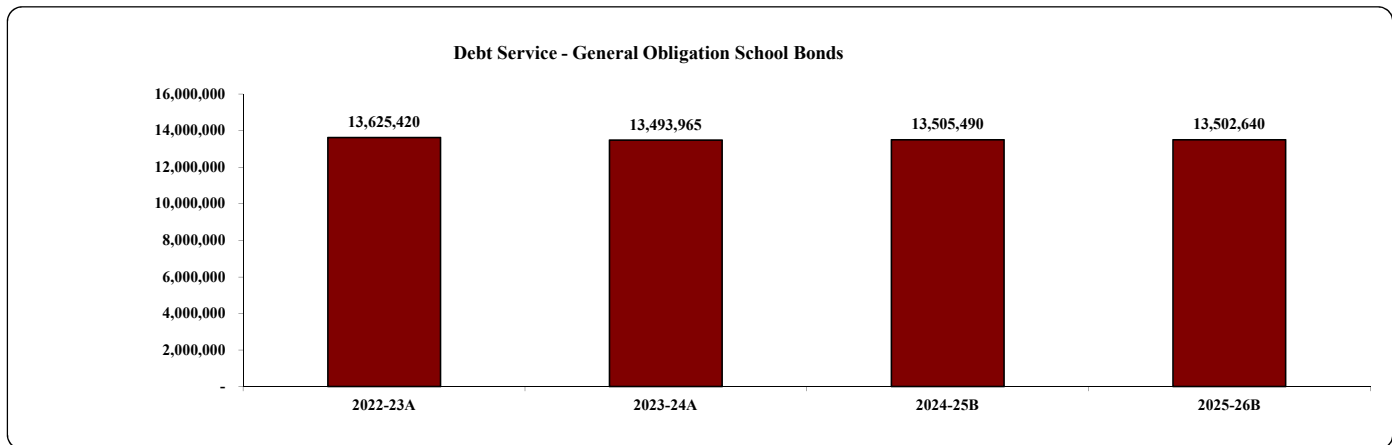
Other Funds Summary	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Debt Service - General Obligation School Bonds	13,625,420	13,493,965	13,505,490	13,502,640	13,502,640	13,502,640
Debt Service - Pension Obligation Bonds	5,099,141	5,592,466	5,664,299	5,724,291	5,724,291	5,724,291
Debt Service -2021 Full Faith & Credit Bonds	1,198,869	1,199,069	1,199,669	1,201,169	1,201,169	1,201,169
Subtotal Debt Service	19,923,430	20,285,500	20,369,458	20,428,100	20,428,100	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	467,099	467,099
Subtotal Capital Projects	11,148,488	508,581	435,099	467,099	467,099	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	726,595	726,595
Trust and Agency Funds -Student Body Funds	3,633,738	3,541,239	3,620,376	3,560,225	3,560,225	3,560,225
Subtotal Trust and Agency	4,277,304	4,224,097	4,346,971	4,286,820	4,286,820	4,286,820
Total Appropriations	58,987,065	46,441,426	31,898,343	25,182,019	25,182,019	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	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approved	Adopted
RESOURCES						
Local Sources						
Current Year Taxes	12,223,847	12,247,711	12,433,325	12,430,475	12,430,475	12,430,475
Prior Year Taxes	297,411	307,655	350,000	350,000	350,000	350,000
Interest/Other	36,026	97,004	15,000	15,000	15,000	15,000
Total Local Sources	12,557,284	12,652,370	12,798,325	12,795,475	12,795,475	12,795,475
Beginning Fund Balance	1,068,136	841,595	707,165	707,165	707,165	707,165
TOTAL RESOURCES	13,625,420	13,493,965	13,505,490	13,502,640	13,502,640	13,502,640
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	7,985,000	8,300,000	8,645,000	8,935,000	8,935,000	8,935,000
Interest Payments	4,797,575	4,486,050	4,151,325	3,858,475	3,858,475	3,858,475
Dues and Fees	1,250	750	2,000	2,000	2,000	2,000
TOTAL DEBT SERVICE*	12,783,825	12,786,800	12,798,325	12,795,475	12,795,475	12,795,475
Contingency	841,595	707,165	707,165	707,165	707,165	707,165
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	13,625,420	13,493,965	13,505,490	13,502,640	13,502,640	13,502,640

*Appropriation Level

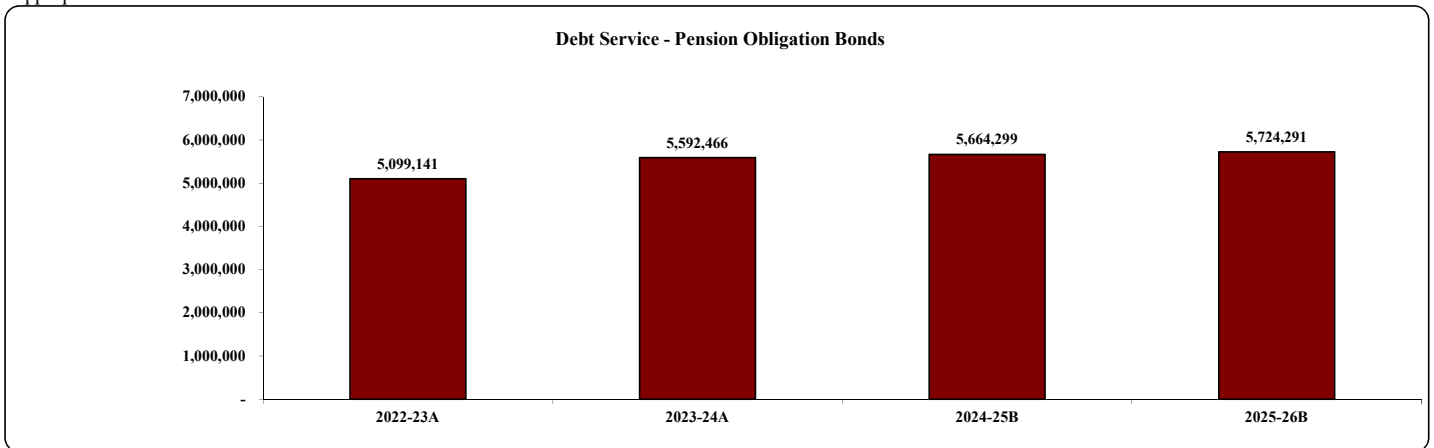


The District has one outstanding General Obligation Debt Bond issuance. The 2015 bonds refunded the majority, but not all, of the outstanding 2007A, 2007B, 2008 and 2009 bonds to reduce interest rates. The 2007A bond payments finished in 2016-17 and payments on the 2007B, 2008, and 2009 bond payments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

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

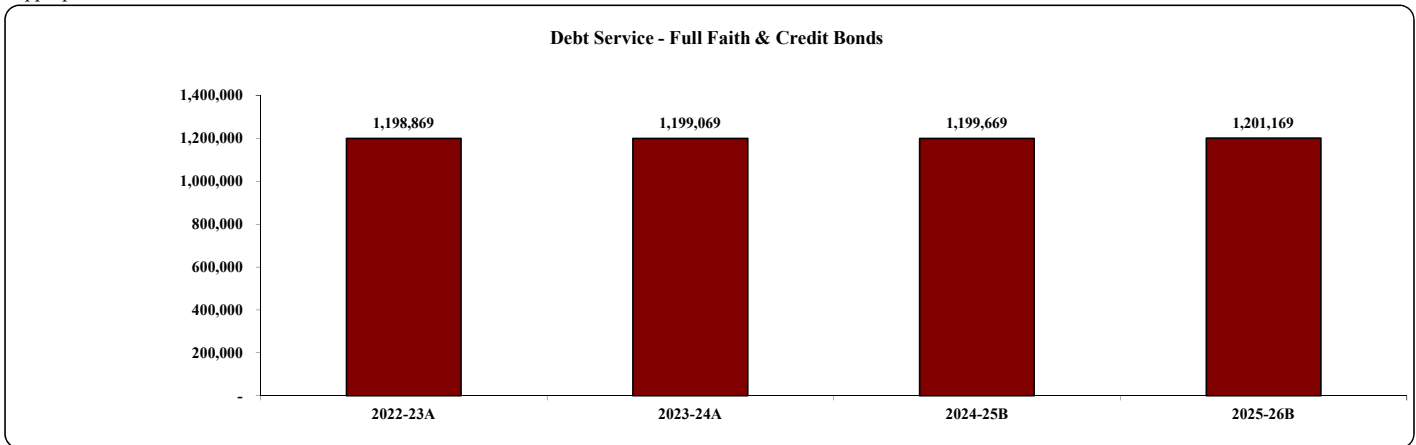
Debt Service FFC Bonds	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Amended	Proposed	Approved	Adopted
RESOURCES						
Resources:						
Transfer from General Fund	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000
Other Sources:						
Interest/Other						
Beginning Fund Balance	28,869	29,069	29,669	31,169	31,169	31,169
TOTAL RESOURCES	1,198,869	1,199,069	1,199,669	1,201,169	1,201,169	1,201,169

REQUIREMENTS

Other Uses - Debt Service:

Principal Redemption	500,000	520,000	540,000	565,000	565,000	565,000
Interest Payments	669,050	648,650	627,450	605,350	605,350	605,350
Dues and Fees	750	750	1,050	1,050	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	1,171,400	1,171,400
Contingency	29,069	29,669	31,169	29,769	29,769	29,769
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	1,198,869	1,199,069	1,199,669	1,201,169	1,201,169	1,201,169

*Appropriation Level

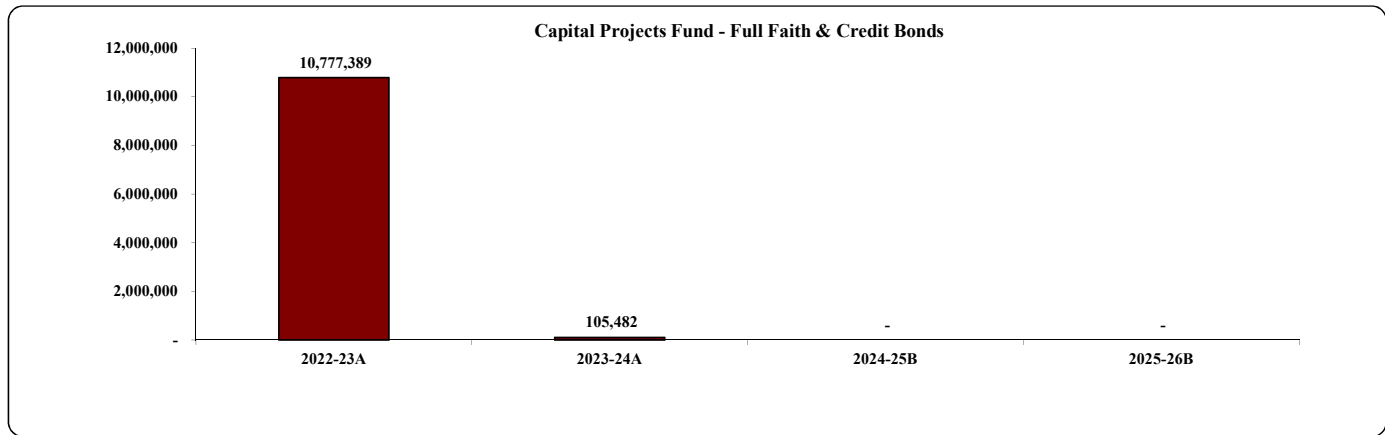


The District issued Full Faith & Credit Bonds in June 2021 to fund capital projects with a primary emphasis on seismically retrofitting the Oakdale Middle School. The issuance included \$19.75M par bonds and \$2.953M reoffering premium which netted \$22.5M for construction after cost of issuance. Debt 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	2023-24	2024-25	2025-26	2025-26	2025-26
RESOURCES	Actual	Actual	Amended	Proposed	Approved	Adopted
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.

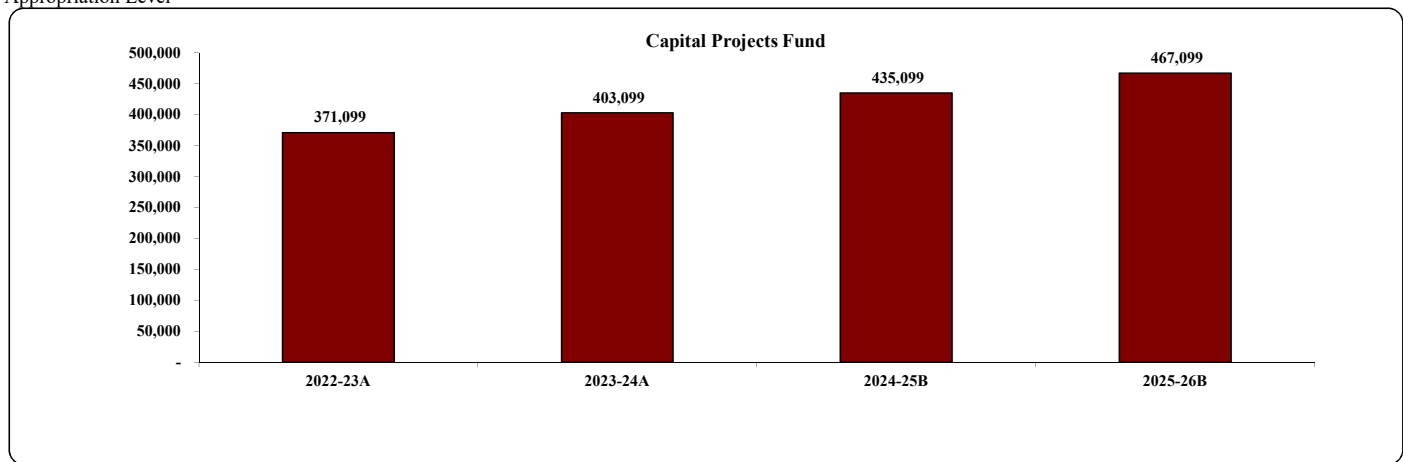
General Obligation Capital Projects Fund

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

REQUIREMENTS

Facilities Acquisition & Construction						350,000
Contingency	371,099	403,099	435,099	467,099	467,099	117,099
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	371,099	403,099	435,099	467,099	467,099	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.

\$0.35M will be appropriated from this account to fund the stage rigging replacement project at Oakdale Middle School, which is as follows: The stage curtain supports and rigging are over 40 years old and have been flagged as needing updates and/or replacement during a recent inspection. This project would allow MSD to hire a contractor to add new supports above the stage and replace the rigging with newer safer equipment.

Health Insurance Fund

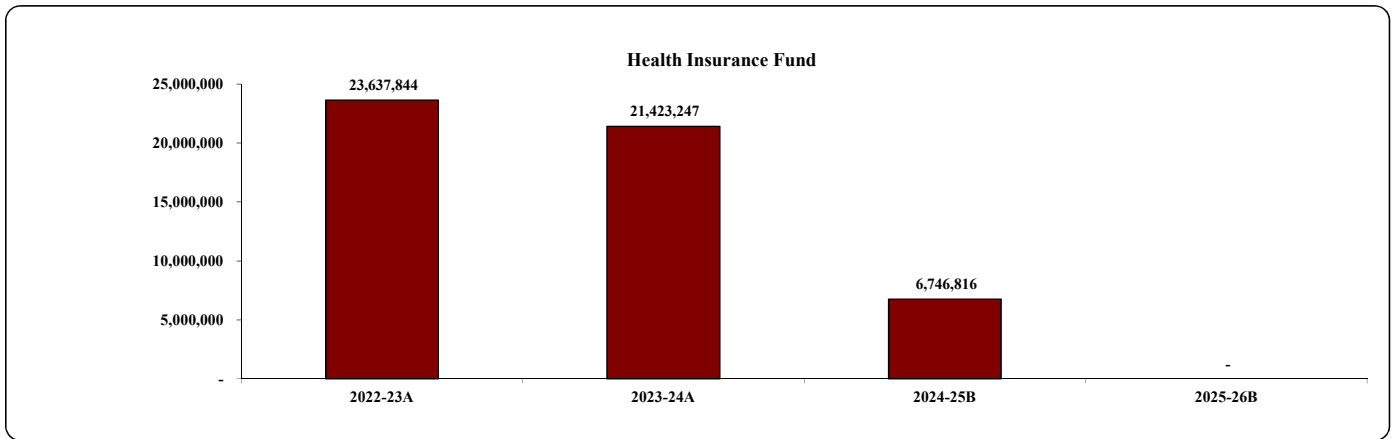
Health Insurance RESOURCES	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Local Sources:						
Interest	-	-				
Services Provided	18,677,683	19,513,831	4,602,212	-		
Transfers in From Other Funds	-	-	1,133,650			
Total Local Sources	18,677,683	19,513,831	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	2023-24	2024-25	2025-26	2025-26	2025-26
RESOURCES	Actual	Actual	Amended	Proposed	Approved	Adopted
Local Sources:						
Interest	11,477	19,767	20,000	20,000	20,000	20,000
Contributions	188,932	200,201	215,000	215,000	215,000	215,000
Other Local Sources	-	-	-	-	-	-
Total Local Sources	200,409	219,968	235,000	235,000	235,000	235,000
Beginning Fund Balance	443,156	462,890	491,595	491,595	491,595	491,595
TOTAL RESOURCES	643,565	682,859	726,595	726,595	726,595	726,595

REQUIREMENTS

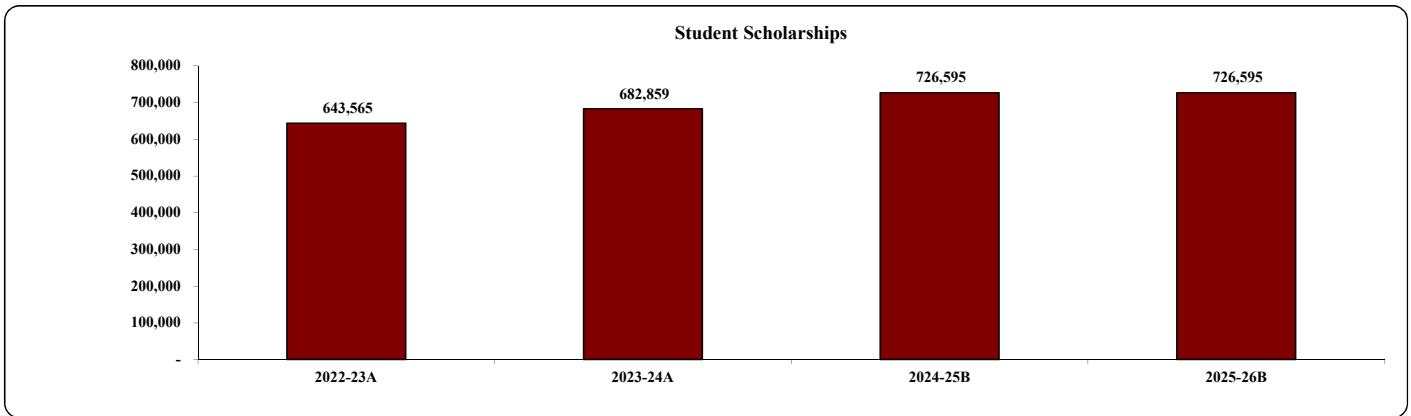
Instruction:

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

Other Uses:

Contingency	462,890	491,595	491,595	491,595	491,595	491,595
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	643,565	682,859	726,595	726,595	726,595	726,595

*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.

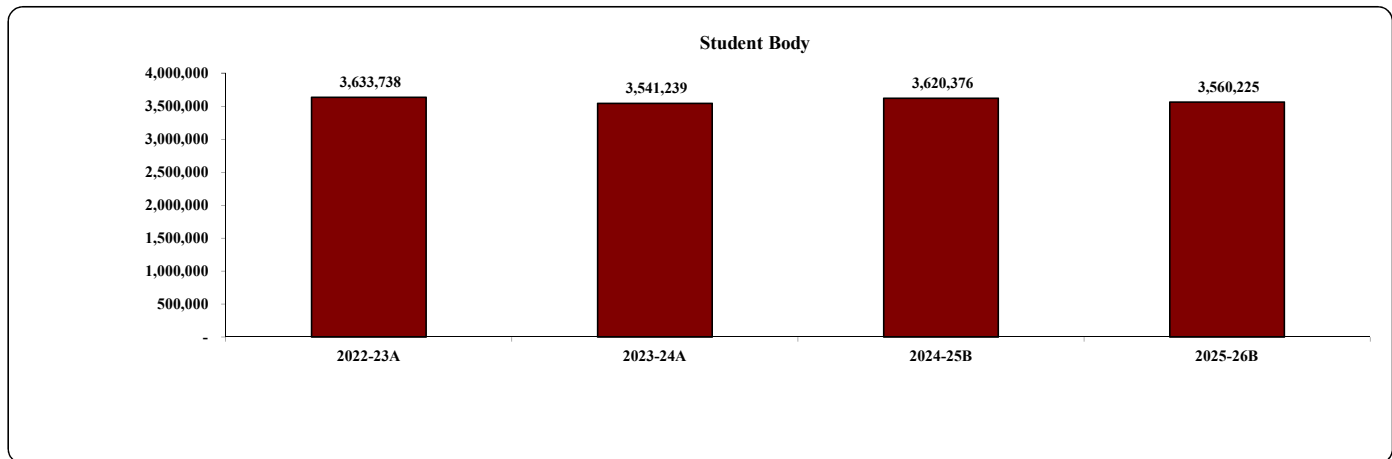
Trust and Agency Funds - Student Body

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

REQUIREMENTS

Instruction:

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

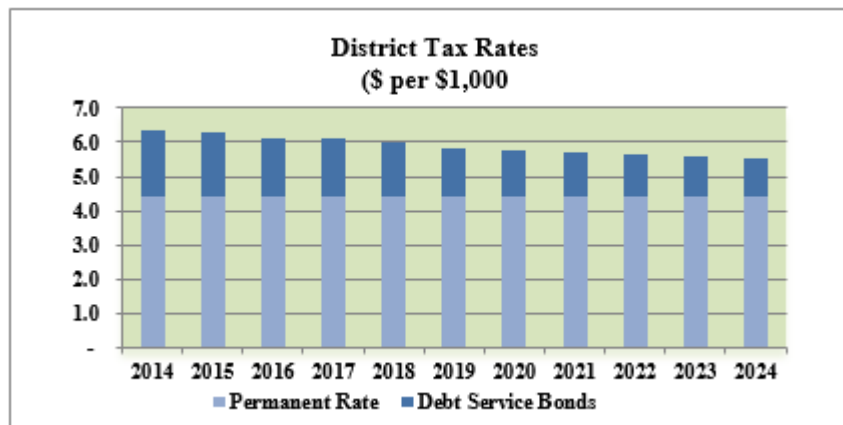
Property Taxes

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



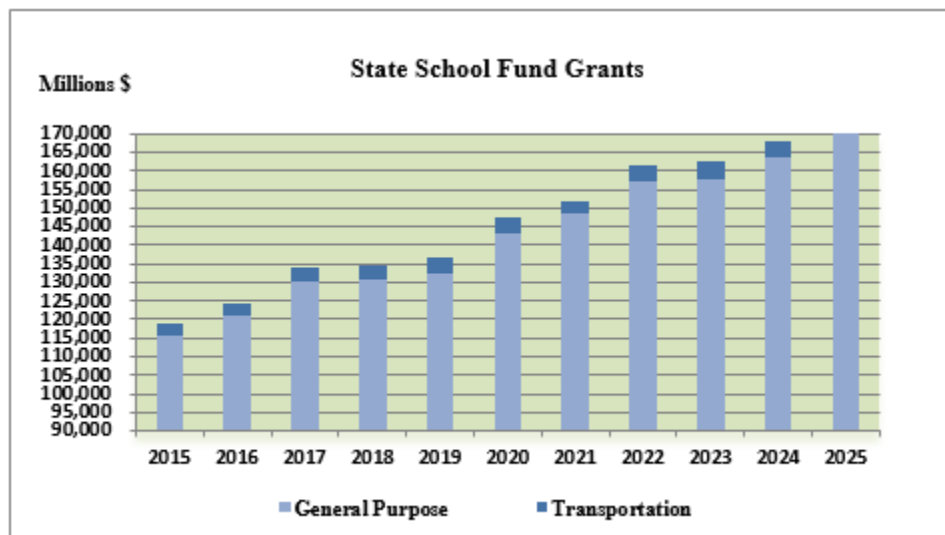
Revenue Sources

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 2020-210 to assist parents and staff during extreme COVID-19 conditions. This program will not continue in 2021-22.

1288 Charter Schools

Contracted learning experiences for students attending the District sponsored Madrone Trail, Logos, The Valley, and Kids Unlimited.

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.

Appendix



FY25-26 Budget Approved to Adopted Roadmap
 Medford School District 549C
 6/26/2025

	A1	A2	A3	A4	A5	A6	A7	A8	A9	A10	A11	A12	A13	A14	A15	A16	A17	A18	A19	A20	A21	A22				
	Special Revenue Project Reserves	Special Revenue NMHS Gym	2025-26 SSF Reduction from \$11.459B to \$11.359B	SB 849 PERS Cost Reduction	Special Education High Cost SPED Revenue and Staffing to address needs from incoming Kindergarten class, Adding 10 FTE NET	Decrease Interest Income Estimate	SIA Costs Transferred to General Fund	Revised/Lower SIA Revenue Estimate	Reduce 1.5 FTE (1.0 FTE GF HR and 0.5 FTE SIA)	Transfer 2.0 FTE Out of SIA to Title	Reduce General Fund After School Contribution	Reduce 0.5 FTE Wellness	Reduce 1.0 FTE Transportation	Transfer 2.46 Classified FTE from General fund to IDEA	Reduce Secondary Athletics transfer from GF and increase Coaching Stipends	Freeze Staff Positions 2 FTE - 1.0 FTE Communications, -1.0 FTE Teaching & Learning	Add 1 FTE Communications, partially offset by reduction in Outside Services	General Fund Summer School Savings due to State Grant	Increased JDEP Funding	Increase Tuition Reimbursement for Administrators	State Literacy Grant Funding Increase	Oakdale Stage Rigging Project	Total Approved to Adopted Adjustments	FY25-26 Adopted Budget		
General Fund																										
Resources																										
Beginning Fund Balance	17,802,295.04																							-	17,802,295	
Current Year Property Taxes	48,551,280.00																								-	48,551,280
Other Local Sources	5,920,522.00					(183,269)																		(183,269)	5,737,253	
Intermediate Sources	3,650,000.00																								-	3,650,000
State Sources	138,673,563.01		(1,100,000)		223,000															200,000				(677,000)	137,996,563	
Federal Sources	130,000.00																								-	130,000
Transfers In/Other Sources	550,000.00																								-	550,000
All Other Budget Resources	1,500,000.00																								-	1,500,000
Total Resources	216,777,660	-	-	(1,100,000)	-	223,000	(183,269)	-	-	-	-	-	-	-	-	-	-	-	-	200,000	-	-	-	(860,269)	215,917,391	
Requirements																										
Instruction	118,314,142			(750,000)	484,000	-	606,607	-	(141,174)	-	(100,000)	-	-	(150,000)	25,000			(200,000)	-	-				(225,567)	118,088,575	
Support Services	71,426,223			(350,000)	149,000		-					(21,500)	(72,258)				(393,744)	28,800			70,000			(589,702)	70,836,521	
Community Service																									-	-
Facilities Acquisition/Constr	1,500,000																								-	1,500,000
Other Uses - Debt Service																									-	-
Other Uses: Transfers Out	11,035,000														(45,000)									(45,000)	10,990,000	
Contingency	14,502,295		(1,100,000)	1,100,000	(410,000)	(183,269)	(606,607)	-	141,174	-	100,000	21,500	72,258	150,000	20,000	393,744	(28,800)	200,000	200,000		(70,000)			-	14,502,295	
Unappropriated Fund Balanc	-																								-	-
Total Requirements	216,777,660	-	-	(1,100,000)	-	223,000	(183,269)	-	-	-	-	-	-	-	-	-	-	-	-	200,000	-	-	-	(860,269)	215,917,391	

FY25-26 Budget Approved to Adopted Roadmap
 Medford School District 549C
 6/26/2025

	A1	A2	A3	A4	A5	A6	A7	A8	A9	A10	A11	A12	A13	A14	A15	A16	A17	A18	A19	A20	A21	A22		
	Special Revenue Project Reserves	Special Revenue NMHS Gym	2025-26 SSF Reduction from \$11.459B to \$11.359B	SB 849 PERS Cost Reduction	Special Education High Cost SPED Revenue and Staffing to address needs from incoming Kindergarten class, Adding 10 FTE NET	Decrease Interest Income Estimate	SIA Costs Transferred to General Fund	Revised/Lower SIA Revenue Estimate	Reduce 1.5 FTE (1.0 FTE GF HR and 0.5 FTE SIA)	Transfer 2.0 FTE Out of SIA to Title	Reduce General Fund After School Contribution	Reduce 0.5 FTE Wellness	Reduce 1.0 FTE Transportation	Transfer 2.46 Classified FTE from General fund to IDEA	Secondary Athletics transfer from GF and increase Coaching Stipends	Freeze Staff Positions 2 FTE - 1.0 FTE Communications, -1.0 FTE Teaching & Learning	Add 1 FTE Communications, partially offset by reduction in Outside Services	General Fund Summer School Savings due to State Grant	Increased JDEP Funding	Increase Tuition Reimbursement for Administrators	State Literacy Grant Funding Increase	Oakdale Stage Rigging Project	Total Approved to Adopted Adjustments	FY25-26 Adopted Budget
Special Revenue Fund																								
Resources																								
Beginning Fund Balance	7,065,477																							-
Current Year Property Taxes	-																							-
Other Local Sources	1,783,000	582,486																						582,486
Intermediate Sources	11,330																							11,330
State Sources	23,418,117							(607,000)	(43,000)	(250,000)								1,000,000						925,359
Federal Sources	14,712,866																							-
Transfer In	9,865,000	(607,700)	607,700												(45,000)									(45,000)
Total Resources	56,855,790	(607,700)	1,190,186					(607,000)	(43,000)	(250,000)					(45,000)			1,000,000					925,359	1,562,845
Requirements																								
Instruction	26,339,022							(607,000)	(43,000)	(250,000)					(45,000)			1,000,000						980,359
Support Services	7,836,393																							-
Community Services	7,546,176																							-
Facilities Acquisition/Constr	8,193,513	(607,700)	1,190,186																					582,486
Other Uses - Debt Service	-																							-
Other Uses: Transfers Out	550,000																							-
Contingency	5,954,148																							-
Unappropriated Fund Balanc	436,537																							-
Total Requirements	56,855,790	(607,700)	1,190,186					(607,000)	(43,000)	(250,000)					(45,000)			1,000,000					925,359	1,562,845

FY25-26 Budget Approved to Adopted Roadmap
 Medford School District 549C
 6/26/2025

	A1	A2	A3	A4	A5	A6	A7	A8	A9	A10	A11	A12	A13	A14	A15	A16	A17	A18	A19	A20	A21	A22				
FY25-26 Approved Budget	Special Revenue Project Reserves	Special Revenue NMHS Gym	2025-26 SSF Reduction from \$11.459B to \$11.359B	SB 849 PERS Cost Reduction	Special Education High Cost SPED Revenue and Staffing to address needs from incoming Kindergarten class, Adding 10 FTE NET	Decrease Interest Income Estimate	SIA Costs Transferred to General Fund	Revised/Lower SIA Revenue Estimate	Reduce 1.5 FTE (1.0 FTE GF HR and 0.5 FTE SIA)	Transfer 2.0 FTE Out of SIA to Title	Reduce General Fund After School Contribution	Reduce 0.5 FTE Wellness	Reduce 1.0 FTE Transportation	Transfer 2.46 Classified FTE from General fund to IDEA	Secondary Athletics transfer from GF and increase Coaching Stipends	Freeze Staff Positions 2 FTE - 1.0 FTE Communications, -1.0 FTE Teaching & Learning	Add 1 FTE Communications, partially offset by reduction in Outside Services	General Fund Summer School Savings due to State Grant	Increased JDEP Funding	Increase Tuition Reimbursement for Administrators	State Literacy Grant Funding Increase	Oakdale Stage Rigging Project	Total Approved to Adopted Adjustments	FY25-26 Adopted Budget		
Debt Service Fund																										
Resources																										
Beginning Fund Balance	1,412,625																							-	1,412,625	
Current Year Property Taxes	12,430,475																								-	12,430,475
Other Local Sources	5,415,000																								-	5,415,000
Intermediate Sources	-																								-	-
State Sources	-																								-	-
Federal Sources	-																								-	-
Transfer In	1,170,000																								-	1,170,000
All Other Budget Resources	-																								-	-
Total Resources	20,428,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,428,100	
Requirements																										
Instruction	-																								-	-
Support Services	-																								-	-
Community Services	-																								-	-
Facilities Acquisition/Constr	-																								-	-
Other Uses - Debt Service	19,173,860																								-	19,173,860
Other Uses: Transfers Out	-																								-	-
Contingency	1,254,240																								-	1,254,240
Unappropriated Fund Balanc	-																								-	-
Total Requirements	20,428,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,428,100	

FY25-26 Budget Approved to Adopted Roadmap
 Medford School District 549C
 6/26/2025

	A1	A2	A3	A4	A5	A6	A7	A8	A9	A10	A11	A12	A13	A14	A15	A16	A17	A18	A19	A20	A21	A22		
	Special Revenue Project Reserves	Special Revenue NMHS Gym	2025-26 SSF Reduction from \$11.459B to \$11.359B	SB 849 PERS Cost Reduction	Special Education High Cost SPED Revenue and Staffing to address needs from incoming Kindergarten class, Adding 10 FTE NET	Decrease Interest Income Estimate	SIA Costs Transferred to General Fund	Revised/Lower SIA Revenue Estimate	Reduce 1.5 FTE (1.0 FTE GF HR and 0.5 FTE SIA)	Transfer 2.0 FTE Out of SIA to Title	Reduce General Fund After School Contribution	Reduce 0.5 FTE Wellness	Reduce 1.0 FTE Transportation	Transfer 2.46 Classified FTE from General fund to IDEA	Secondary Athletics transfer from GF and increase Coaching Stipends	Freeze Staff Positions 2 FTE - 1.0 FTE Communications, -1.0 FTE Teaching & Learning	Add 1 FTE partially offset by reduction in Outside Services	General Fund Summer School Savings due to State Grant	Increased JDEP Funding	Increase Tuition Reimbursement for Administrators	State Literacy Grant Funding Increase	Oakdale Stage Rigging Project	Total Approved to Adopted Adjustments	FY25-26 Adopted Budget
Capital Projects Fund																								
Resources																								
Beginning Fund Balance																								435,099
Current Year Property Taxes																								-
Other Local Sources																								32,000
Intermediate Sources																								-
State Sources																								-
Federal Sources																								-
Transfers In																								-
All Other Budget Resources																								-
Total Resources	467,099	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	467,099
Requirements																								
Instruction																								-
Support Services																								-
Community Services																								-
Facilities Acquisition & Construction																							350,000	350,000
Other Uses - Debt Service																								-
Other Uses: Transfers Out																								-
Contingency																							(350,000)	(350,000)
Unappropriated Fund Balance & Reserves																								-
Total Requirements	467,099	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	467,099

FY25-26 Budget Approved to Adopted Roadmap
 Medford School District 549C
 6/26/2025

	A1	A2	A3	A4	A5	A6	A7	A8	A9	A10	A11	A12	A13	A14	A15	A16	A17	A18	A19	A20	A21	A22			
	Special Revenue Project Reserves	Special Revenue NMHS Gym	2025-26 SSF Reduction from \$11.459B to \$11.359B	SB 849 PERS Cost Reduction	Special Education High Cost SPED Revenue and Staffing to address needs from incoming Kindergarten class, Adding 10 FTE NET	Decrease Interest Income Estimate	SIA Costs Transferred to General Fund	Revised/Lower SIA Revenue Estimate	Reduce 1.5 FTE (1.0 FTE GF HR and 0.5 FTE SIA)	Transfer 2.0 FTE Out of SIA to Title	Reduce General Fund After School Contribution	Reduce 0.5 FTE Wellness	Reduce 1.0 FTE Transportation	Transfer 2.46 Classified FTE from General fund to IDEA	Secondary Athletics transfer from GF and increase Coaching Stipends	Freeze Staff Positions 2 FTE - 1.0 FTE Communications, -1.0 FTE Teaching & Learning	Add 1 FTE partially offset by reduction in Outside Services	General Fund Summer School Savings due to State Grant	Increased JDEP Funding	Increase Tuition Reimbursement for Administrators	State Literacy Grant Funding Increase	Oakdale Stage Rigging Project	Total Approved to Adopted Adjustments	FY25-26 Adopted Budget	
Trust and Agency Fund																									
Resources																									
Beginning Fund Balance	2,239,459																								2,239,459
Current Year Property Taxes	-																								-
Other Local Sources	2,047,361																								2,047,361
Intermediate Sources	-																								-
State Sources	-																								-
Federal Sources	-																								-
Transfers In	-																								-
All Other Budget Resources	-																								-
Total Resources	4,286,820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,286,820
Requirements																									
Instruction	2,135,000																								2,135,000
Support Services	-																								-
Community Services	-																								-
Facilities Acquisition & Con	-																								-
Other Uses - Debt Service	-																								-
Other Uses: Transfers Out	-																								-
Contingency	-																								-
Unappropriated Fund Balanc	2,151,820																								2,151,820
Total Requirements	4,286,820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,286,820

FY25-26 Budget Approved to Adopted Roadmap
 Medford School District 549C
 6/26/2025

	A1	A2	A3	A4	A5	A6	A7	A8	A9	A10	A11	A12	A13	A14	A15	A16	A17	A18	A19	A20	A21	A22		
	Special Revenue Project Reserves	Special Revenue NMHS Gym	2025-26 SSF Reduction from \$11.459B to \$11.359B	SB 849 PERS Cost Reduction	Special Education High Cost SPED Revenue and Staffing to address needs from incoming Kindergarten class, Adding 10 FTE NET	Decrease Interest Income Estimate	SIA Costs Transferred to General Fund	Revised/Lower SIA Revenue Estimate	Reduce 1.5 FTE (1.0 FTE GF HR and 0.5 FTE SIA)	Transfer 2.0 FTE Out of SIA to Title	Reduce General Fund After School Contribution	Reduce 0.5 FTE Wellness	Reduce 1.0 FTE Transportation	Transfer 2.46 Classified FTE from General fund to IDEA	Secondary Athletics transfer from GF and increase Coaching Stipends	Freeze Staff Positions 2 FTE - 1.0 FTE Communications, -1.0 FTE Teaching & Learning	Add 1 FTE Communications, partially offset by reduction in Outside Services	General Fund Summer School Savings due to State Grant	Increased JDEP Funding	Increase Tuition Reimbursement for Administrators	State Literacy Grant Funding Increase	Oakdale Stage Rigging Project	Total Approved to Adopted Adjustments	FY25-26 Adopted Budget
TOTAL ALL FUNDS																								
Resources																								
Beginning Fund Balance	27,954,955	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,954,955
Current Year Property Taxes	60,981,755	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,981,755
Other Local Sources	15,197,883	-	582,486	-	-	(183,269)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	399,217	15,597,100
Intermediate Sources	3,661,330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,661,330
State Sources	162,091,680	-	-	(1,100,000)	-	223,000	-	(607,000)	(43,000)	(250,000)	-	-	-	-	-	-	-	1,000,000	200,000	-	925,359	-	348,359	162,440,039
Federal Sources	14,842,866	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,842,866
Transfers In	11,585,000	(607,700)	607,700	-	-	-	-	-	-	-	-	-	-	-	(45,000)	-	-	-	-	-	-	-	(45,000)	11,540,000
All Other Budget Resources	1,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500,000
Total Resources	297,815,469	(607,700)	1,190,186	(1,100,000)	-	223,000	(183,269)	-	(607,000)	(43,000)	(250,000)	-	-	-	(45,000)	-	-	1,000,000	200,000	-	925,359	-	702,576	299,518,045
Requirements																								
Instruction	146,788,164	-	-	(750,000)	484,000	-	606,607	(607,000)	(184,174)	(250,000)	(100,000)	-	-	(150,000)	(20,000)	-	-	800,000	-	-	925,359	-	754,792	147,542,956
Support Services	79,262,617	-	-	(350,000)	149,000	-	-	-	-	-	-	(21,500)	(72,258)	-	-	(393,744)	28,800	-	-	70,000	-	-	(589,702)	78,672,915
Community Services	7,546,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,546,176
Facilities Acquisition & Con	9,693,513	(607,700)	1,190,186	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	350,000	932,486	10,625,999
Other Uses - Debt Service	19,173,860	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,173,860
Other Uses: Transfers Out	11,585,000	-	-	-	-	-	-	-	-	-	-	-	-	-	(45,000)	-	-	-	-	-	-	-	(45,000)	11,540,000
Contingency	21,177,782	-	-	(1,100,000)	1,100,000	(410,000)	(183,269)	(606,607)	-	141,174	-	100,000	21,500	72,258	150,000	20,000	393,744	(28,800)	200,000	200,000	(70,000)	(350,000)	(350,000)	21,827,782
Unappropriated Fund Balanc	2,588,357	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,588,357
Total Requirements	297,815,469	(607,700)	1,190,186	(1,100,000)	-	223,000	(183,269)	-	(607,000)	(43,000)	(250,000)	-	-	-	(45,000)	-	-	1,000,000	200,000	-	925,359	-	702,576	299,518,045



EXECUTIVE SUMMARY

Meeting Date:	June 26, 2025
Agenda Item:	FY2025-26 Approved to Adopted Budget Changes
Item Type:	Action
Administrator:	Brad Earl, John Petach
Objective:	Review Budget Changes to the FY2025-26 Budget

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

For the 2025-26 budget, the net result of the first set of recommended amendments across all funds is summarized on the last page of this memo.

The 2025-26 year-end General Fund Adopted Budget deficit spending of \$3.3 million is staying the same. No overall change, but there are several changes within the budget.

	<u>FY 2025-26 General Fund Budget</u>		
	<u>Approved</u>	<u>Adopted</u>	<u>Change</u>
Beginning Balance	\$17,802,295	\$17,802,295	\$ 0
Budget Surplus/<Deficit>	<\$3,300,000>	<\$3,300,000>	\$ 0
Ending Fund Balance	\$14,502,295	\$14,502,295	\$ 0

A spreadsheet roadmap is attached detailing all the proposed changes to various fund types.

There are 22 changes noted in the roadmap.

Staffing:

The Approved budget had a net reduction of 2.50 FTE and the Adopted budget will have a net increase of 3.50 FTE for a net change of plus 6.0 FTE. The plus 6.0 FTE change includes 10.0 FTE for special education (SPED) and minus 4.0 FTE for non-SPED. The trend of increasing SPED FTE and decreasing non-spced FTE will likely continue as long as special education enrollment continues to grow while overall enrollment is shrinking.

FTE RECONCILIATION	
<u>Approved Budget Changes</u>	FTE
Reduce 4.0 Temp FTE Title	-4.00
Add 1.5 FTE General Fund (-0.5 FTE Online Academy, +1.0 ELL, +1.0 FTE Homeschool)	1.50
Total Approved Budget FTE Changes	-2.50
<u>Approved to Adopted Budget FTE Changes</u>	
Add 10.0 FTE General Fund Special Education - (10.0 FTE MAPS, -2.0 FTE Resources Rooms, 2.0 FTE Student Services)	10.00
Reduce 1.5 FTE (1.0 GF Human Resources, 0.5 FTE SIA)	-1.50
Freeze 1.0 FTE Communications	-1.00
Add 1.0 FTE Communications	1.00
Freeze 1.0 FTE Teaching & Learning	-1.00
Reduce 1.0 FTE Transportation	-1.00
Reduce 0.5 FTE Wellness	-0.50
Total Approved to Adopted Budget FTE Changes	6.00
Grand Total FTE Changes 2025-26 Adopted Budget Versus 2024-25	3.50
Net SPED FTE additions	10.00
Net Non-SPED FTE reductions offsetting SPED additions	-6.50
Total Changes	3.50

- Amendments #1 and #2 are for the Physical Education out-building at NMHS. These amendments increase Special Revenue spending by \$0.582 million which is offset by \$0.582 million in insurance proceeds revenue related to the NMHS gym collapse. These amendments also reduce capital maintenance projects \$0.607 million and move that money to help fund the total out building cost of \$1.190 million at NMHS
- Amendments #3 and #4 are not related but do have offsetting impacts to General Fund Contingency. There is no bottom line impact to Contingency/Reserves from these entries in total. Amendment #3 reduces revenue and Contingency \$1.1 million due to SSF revenue not increasing above the Governors original estimate. Amendment #4 reduces expense \$1.1

million and increases Contingency \$1.1 million due to PERS reforms passed by legislature in SB849.

- Amendment #5 is for Special Education Staffing. Special Education staffing is increasing 10. FTE net due primarily to the high needs of incoming kindergarten students. These two amendments increase spending a total \$0.633 million and revenue for high cost sped reimbursement revenue \$0.223 million.
- Amendment #6 to #10 reflect lower interest income revenue and SIA revenue estimates. The net impact of the lower revenue estimates is a reduction of \$0.182 million in revenue and contingency in the General Fund due to lower interest income estimates and a reduction of \$0.9 million of Revenue and expense in the Special Revenue Fund. Of the \$0.9 million expense reduction in Special Revenue SIA, direct costs in SIA have been reduced \$0.293 million in amendments #10 and 11 and \$.607 million of cost is moved back to the General Fund in Amendment A8 increasing General Fund spending and decreasing contingency.
- The combined impact of changes #5-#10 is a reduction of contingency of \$1.06 million in the General Fund. The combined impact of entries #11-#22 is an offsetting increase of \$1.06 million to general fund contingency. In other words adjustments #5-22 have no net impact to the General Fund contingency.
- Item #21 is an increase to the Special Revenue Fund state literacy grant of \$0.9 million. These are restricted funds that will be used to support literacy efforts.
- Item #22 is the addition of \$0.35 million for a capital project in the Capital Projects fund. These funds are restricted for capital use only. The project is to replace 40-year old stage rigging at Oakdale Middle School.

Dollar Changes from Approved Budget by Fund:

General Fund – Decrease other local sources \$183,269, decrease state sources \$677,000, decrease instruction \$225,567, decrease support services \$589,702 and decrease transfers out to other funds \$45,000. No change to Contingency/Reserves.

Special Revenue Fund – Increase other local sources \$582,486, increase state sources \$1,025,359 and decrease transfers in from other funds \$45,000. Increase instruction expense \$980,359 and increase Facility Acquisition/Construction \$582,486.

Debt Service Fund – No change

Capital Projects Fund – Increase Facilities Acquisition and Construction \$350,000 and reduce Contingency \$350,000.

Health Insurance Fund – No change

Trust and Agency – No Change

Additional Materials: [Budget Changes Roadmap](#)

Recommendation: Review budget changes to the FY2025-26 Budget

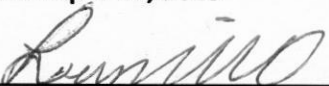
Suggested Motion: *No motion needed at this time.*

**MEDFORD SCHOOL DISTRICT 549C
RESOLUTION APPROVING 2025-2026 BUDGET
April 17, 2025**

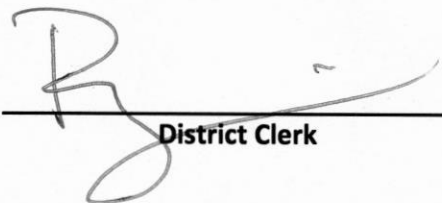
BE IT RESOLVED that the Budget Committee of Medford School District 549C hereby approves the 2025-26 Budget in the following amounts:

General Fund		215,777,660
<i>District permanent tax rate</i>	\$ 4.4123	
<i>(per \$1,000 of assessed value)</i>		
Special Revenue Fund		56,855,790
Debt Service Fund		20,428,100
<i>Total tax to be levied for debt service</i>	\$ 12,900,000	
Capital Projects Fund		467,099
Health Insurance Fund		-
Trust and Agency Fund		4,286,820
Total 2025-26 Approved Budget - All Funds		<u>297,815,469</u>

Dated: April 17, 2025



Budget Committee Chair



District Clerk

MEDFORD SCHOOL DISTRICT 549C
2025-2026 Budget Approval Levels
 April 17, 2025

General Fund		\$ 215,777,660
<i>District permanent tax rate</i>	\$ 4.4123	
<i>(per \$1,000 of assessed value)</i>		
 Special Revenue Funds		
Federal Programs	9,285,892	
State and Local Programs	1,263,645	
PERS Reserve	2,212,400	
Physical Education Expansion (PEEK)	540,000	
Secondary Athletics	954,528	
Food Service	7,192,928	
Project Reserves	10,913,684	
Seismic Upgrades	2,500,000	
Chromebook Reserve	2,500,000	
Measure 98	3,708,703	
Measure 99	435,849	
Literacy Grant	867,801	
Student Investment Act	14,480,359	
Elementary & Secondary School Emergency Relief Funds	-	
Total Special Revenue Fund	-	56,855,790
 Debt Service Funds		
General Obligation School Bonds	13,502,640	
Pension Obligation Bonds	5,724,291	
2021 Full Faith & Credit Bonds	1,201,169	
Total Debt Service Fund	-	20,428,100
<i>Total tax to be levied for debt service</i>	\$ 12,900,000	
 Capital Service Funds		
Capital Projects Fund	467,099	
Capital Service Funds	-	467,099
 Health Insurance Fund		
		-
 Trust and Agency Funds		
Student Body	3,560,225	
Student Scholarships Trust	726,595	
Total Trust and Agency Funds	-	4,286,820
 Total 2025-26 Approved Budget - All Funds		 \$ 297,815,469

FORM ED-1

NOTICE OF BUDGET HEARING

A public budget hearing of the Board of Directors of the Medford School District 549C will be held on Thursday, May 8, 2025 at 5:30 p.m. at Oakdale Middle School at 815 S Oakdale Ave in Medford Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Medford School District 549C Budget Committee. A summary of the budget is presented below. The final meeting for the adoption of the FY25-26 budget will be held on Thursday, May 22, 2025 at 5:30 pm at Oakdale Middle School. A copy of the budget may be inspected or obtained at the Business Services Office located at 680 Biddle Rd, Medford, Oregon between the hours of 8:00 a.m. and 4:00 p.m. or online at www.medford.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Amended Budget 2023-24	Amended Budget 2024-25	Approved Budget 2025-26
Beginning Fund Balance	43,300,626	35,953,847	27,954,955
Current Year Property Taxes, other than Local Option	56,684,772	59,341,178	60,981,755
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	36,421,618	19,458,793	15,197,883
Revenue from Intermediate Sources	3,696,402	3,511,330	3,661,330
Revenue from State Sources	144,182,060	153,691,466	162,091,681
Revenue from Federal Sources	26,313,921	18,385,421	14,842,866
Interfund Transfers	10,910,000	12,048,650	11,585,000
All Other Budget Resources	3,081,838	1,500,000	1,500,000
Total Resources	\$324,591,235	\$303,890,685	297,815,469

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	92,019,087	\$96,046,744	\$98,259,183
Other Associated Payroll Costs	57,566,320	59,564,659	63,040,596
Purchased Services	75,160,648	60,428,508	55,972,680
Supplies & Materials	11,223,210	12,066,646	13,698,753
Capital Outlay	19,008,223	14,929,817	10,386,450
Other Objects (except debt service & interfund transfers)	3,876,669	1,890,971	1,932,806
Debt Service*	18,734,368	18,959,733	19,173,860
Interfund Transfers*	10,914,813	12,048,651	11,585,000
Operating Contingency	35,625,490	27,577,440	23,388,624
Unappropriated Ending Fund Balance & Reserves	462,407	377,515	377,515
Total Requirements	\$324,591,235	\$303,890,685	\$297,815,469

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	134,000,177	138,752,506	146,788,165
FTE	981	965	962
2000 Support Services	98,808,749	85,067,374	79,262,617
FTE	415	402	403
3000 Enterprise & Community Service	6,671,954	6,573,804	7,546,176
FTE	4	3	3
4000 Facility Acquisition & Construction	19,483,573	14,914,592	9,693,513
FTE			
5000 Other Uses	29,644,368	31,005,482	30,758,860
5100 Debt Service*	18,734,368	18,956,833	19,173,860
5200 Interfund Transfers*	10,910,000	12,048,649	11,585,000
6000 Contingency	35,624,899	25,062,604	23,329,602
7000 Unappropriated Ending Fund Balance	357,515	2,514,322	436,537
Total Requirements	\$324,591,235	\$303,890,685	297,815,469
Total FTE	1,400	1,370	1,367

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

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING

General Fund

As with any budget, the development of this budget involves 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.

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).

Special Revenue

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.

Other Funds

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.

Summary - All Funds

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.

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

PROPERTY TAX LEVIES

	2023-24	2024-25	2025-26
Permanent Rate Levy (Rate Limit \$4.4123 per \$1,000)	\$45,553,294	\$47,756,573	\$49,400,000
Local Option Levy			Or page 11
Levy For General Obligation Bonds	\$12,900,000	\$12,900,000	\$12,900,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Principal Debt Outstanding July 1, 2025	Estimated Debt Authorized, But Not Incurred on July 1, 2025
General Obligation Bonds	\$83,770,000	
Other Bonds (Pension)	\$9,790,000	
Other Borrowings	\$17,720,000	
Total	\$111,280,000	


**MEDFORD SCHOOL DISTRICT 549C
RESOLUTION ADOPTING 2025-2026 BUDGET
June 26, 2025**

BE IT RESOLVED that the Board of the Medford School District 549C hereby adopts the budget for fiscal year 2025-26 in the total amount of : \$299,518,045. This budget is now on file at 680 Biddle Road in Medford, Oregon.

General Fund		\$ 215,917,391
<i>District permanent tax rate</i>	\$	<i>4.4123</i>
<i>(per \$1,000 of assessed value)</i>		
Special Revenue Funds		58,418,635
Debt Service Funds		
Debt Service		12,795,475
Contingency		707,165
Debt Service		5,206,985
Contingency		517,306
Debt Service		1,171,400
Contingency		29,769
		20,428,100
<i>Total tax to be levied for debt service</i>	\$	<i>12,900,000</i>
Capital Projects Fund		
Facilities Acquisition & Construction		350,000
Contingency		117,099
		467,099
Health Insurance Fund		-
Trust and Agency Funds		4,286,820
Total 2025-26 Adopted Budget - All Funds		\$ 299,518,045

Motion: Jeff Kinsella

Second: Kendell Ferguson

Attest: 
Superintendent


Chair, Board of Directors

Dated this 26th day of June, 2025.

MEDFORD SCHOOL DISTRICT 549C
RESOLUTION MAKING APPROPRIATIONS 2025-2026 BUDGET
June 26, 2025

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2025, for the following purposes:

General Fund		
Instruction	\$	118,088,575
Support Services		70,836,521
Facilities		1,500,000
Transfers		10,990,000
Contingency		14,502,295
Total General Fund		215,917,391
Special Revenue Funds		
Instruction		27,319,381
Support Services		7,836,393
Community Services		7,546,176
Facilities Acquisition and Construction		8,775,999
Transfers		550,000
Contingency / Restricted Funds		5,954,148
Fund Balance/Unappropriated Fund Balance		436,537
Total Special Revenue Funds		58,418,635
Debt Service Funds		
General Obligation School Bonds		12,795,475
Contingency		707,165
Pension Obligation Bonds		5,206,985
Contingency		517,306
2021 Full Faith & Credit Bonds		1,171,400
Contingency		29,769
Total Debt Service Funds		20,428,100
Capital Projects Fund		
Facilities Acquisition & Construction		350,000
Capital Projects Fund		117,099
Total Capital Funds		467,099
Health Insurance Fund		
Support Services		-
Contingency / Restricted Funds		-
		-

MEDFORD SCHOOL DISTRICT 549C
RESOLUTION MAKING APPROPRIATIONS 2025-2026 BUDGET
June 26, 2025

Trust and Agency Funds

Instruction	2,135,000
Contingency / Restricted Funds	2,151,820
Total Trust and Agency Funds	4,286,820

Total APPROPRIATIONS - All Funds	299,518,045
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TOTAL ADOPTED BUDGET	\$ 299,518,045
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Motion: Kendell Ferguson

Second: Lilia Caballero

Attest: Bret A. Champin
Superintendent

Cynthia Wright
Chair, Board of Directors

Dated this 26th day of June, 2025.

**MEDFORD SCHOOL DISTRICT 549C
RESOLUTION TO IMPOSE AND CATEGORIZE TAXES
2025-2026 Tax Year
June 26, 2025**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2025-2026:

- (1) In the amount of \$49,400,000 OR at the rate of \$4.4123 per \$1,000 of assessed value for permanent rate tax;
- (2) In the amount of \$_____ OR at the rate of \$_____ per \$1,000 of assessed value for local option tax; (N/A)
- (3) In the amount of \$12,900,000 for debt service on general obligation bonds.

RESOLUTION CATEGORIZING THE TAX

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

Subject to the Education Limitation

Permanent Rate Tax.....\$49,400,000 OR \$4.4123/\$1000
Local Option Tax.....\$_____ OR \$_____/ \$1000 (N/A)

Excluded from Limitation

General Obligation Bond Debt Service.....\$12,900,000

The above resolution statements were approved and declared adopted on June 26, 2025.

Motion: Jeff Kinsella

Second: Kendell Ferguson

Attest: *Bret A. Changini*
Superintendent

Cynthia Wright
Chair, Board of Directors

Dated this 26th day of June, 2025.



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