APPROVED BUDGET

2025-2026

Medford
SCHOOL DISTRICT

Medford SCHOOL DISTRICT
ALL ARE LEARNING & LEARNING IS FOR ALL

Fiscal Year 2025-26

BUDGET COMMITTEE

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

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

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

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Introduction

Superintendent's Office
680 Biddle Road, Medford OR 97504
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541.842.3621

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

Medford SCHOOL DISTRICT
ALL ARE LEARNING & LEARNING IS FOR ALL

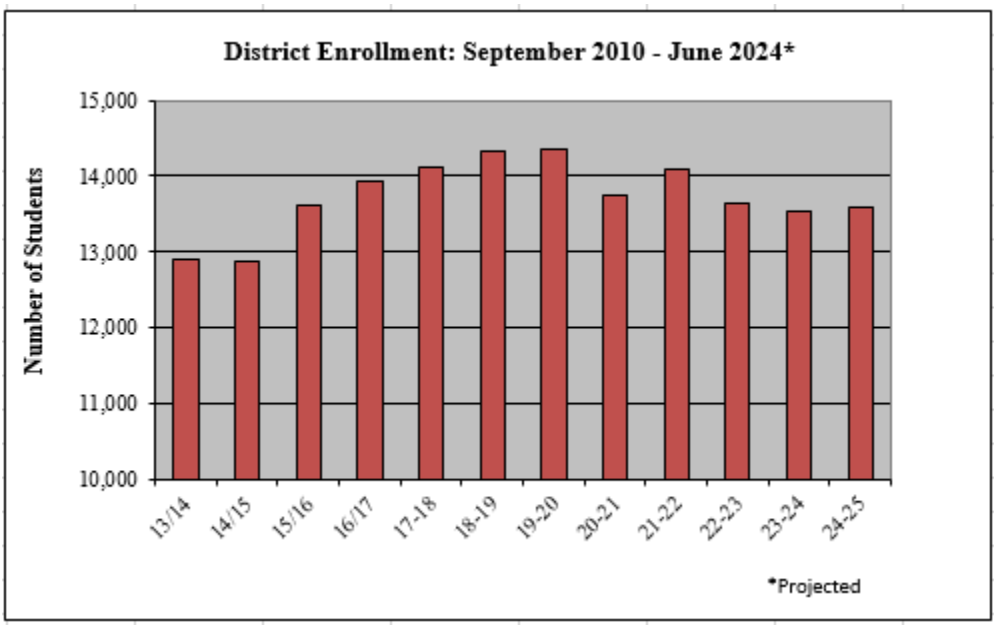
Organization

District Overview

Jackson County School District No. 549C, also known as the Medford School District (The District), is the eighth largest in Oregon. Serving approximately 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

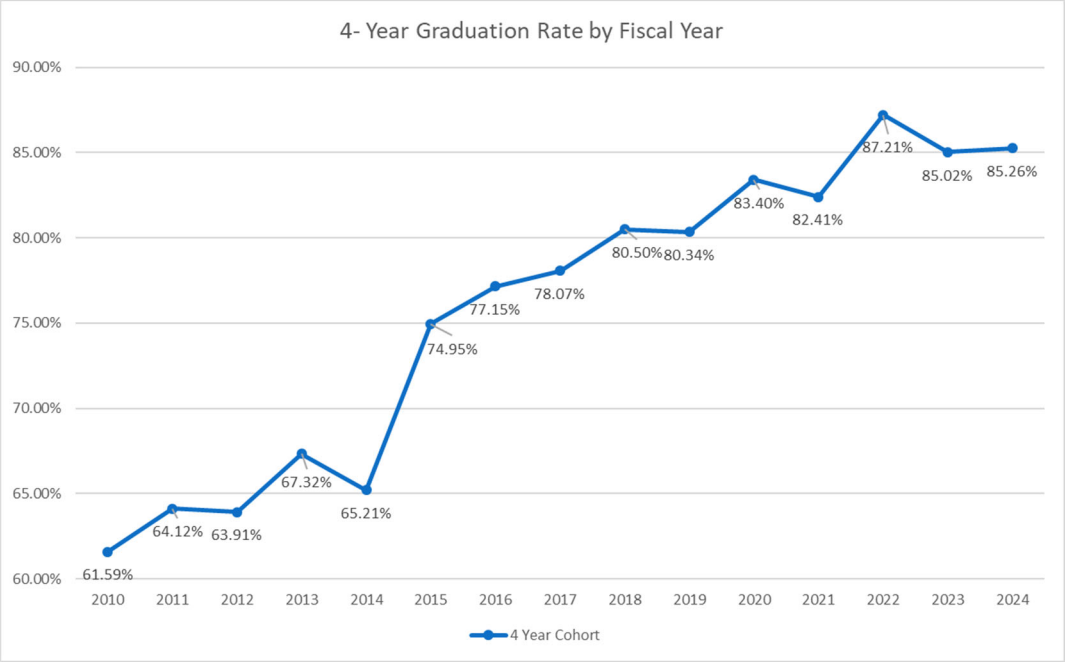
All Key Performance Indicators will be measured in aggregate, and disaggregated by student group.

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

	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.

FY25-26 Budget Calendar

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

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

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

Medford School District List of Acronyms

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

Financial Pages

Financial

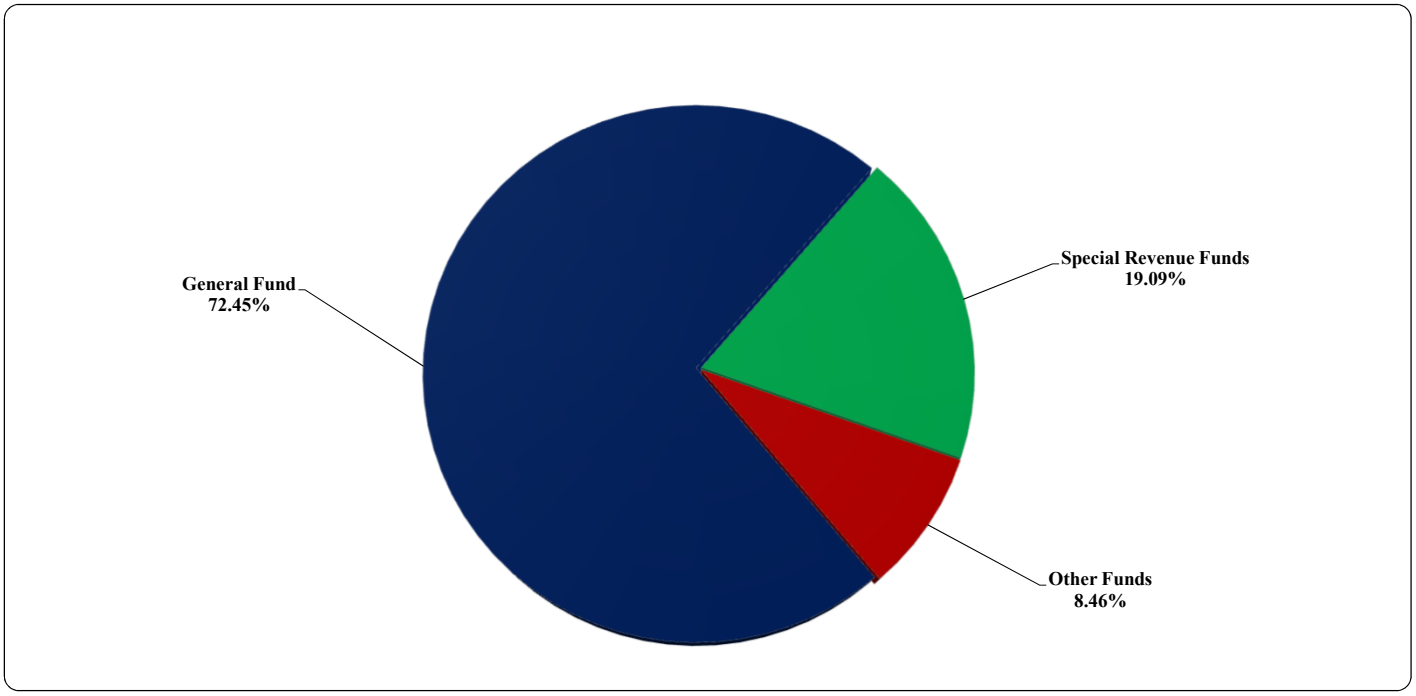
NOTE: As with any budget, the development of this budget involves using estimates and making assumptions. Ultimately, the District understands that some of these assumptions may be required to be collectively bargained, and as such, readers of this document should understand that some of these assumptions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

All District Funds

All Active District Funds

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

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



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

General Fund - Fund Balance Rollforward

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

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

1. The General Fund previous year FY24-25 forecast is to deficit spend $4.48M as of the latest FY24-25 budget amendment, driven primarily by higher than budgeted Cost of Living Adjustments (COLA) to wages and higher facilities expenses.

2. Total revenue (resources minus transfers in and beginning fund balance) is estimated to increase $12.0M or 6.5% over prior budget primarily driven by an increased State School Fund (SSF) and higher property taxes.

3. There will not be a change in transfers in from other funds and other income from FY24-25 to FY25-26. Transfers In includes $0.55M from the PERS reserves fund, and other income of $1.2M from GASB 96 and $0.3M from GASB 87 Leases.

4. Total General Fund salaries and wages are up nearly $3.8M or 4.8% to $83.6M from $79.8M in the prior year. The primary drivers of the $3.8M increase are: $2.3M for a 3% COLA increase, $1.4M for step increases, and an increase of $.78M for the add back of 2 days from the ending ESSER Special Revenue funds. These increases are offset by an expected attrition savings of -$0.6M, -$0.2M in early retirement stipend savings, and a net increase of +0.5 FTE in the General Fund, or an increase of $0.045M.

5.Total General Fund Associated Payroll Costs are up $4.5M or 9.2% to $53.2M from $48.7M in the prior year. The largest part of the increase is a $3.3M increase from PERS. The combined increase from FICA/Medicare/Workers Comp/Unemployment/Oregon Paid leave is $0.63M. Healthcare also has an increase of $0.56M.

6. Total General Fund Purchased Services are up $2.47M or 6.0% to $43.7M from $41.23M in the prior year. This is primarily due to an increase charter school pass through payments of $1.4M. Utilities are up $0.34 million due primarily to increasing rates. The increase in Professional Technical Services Instruction of $0.25M is mainly due to the coordination of Speech Language Pathologists (SLP's) and the use of Presence Learning. Repairs and maintenance has an increase of $0.18M based on prior year numbers and contractor price escalation. The remaining variance is due to the ever-increasing substitute usage in our district.

7. Supplies have increased a total of $0.55M or 8.2% from the prior year due primarily to an increase in computer software and hardware. Hardware is up due to the cost of equipment continuing to rise as well as more technology being added to the classrooms. Software has an increase of $0.176M for English Language Learners due to replacing Rosetta Stone with Duolingo. There are also renewals for Flashlight360 and ELLevation. Software has also increased a total of $0.23M, due to the usage of iReady in elementary and middle schools . Additionally, the cost of digital and physical materials are outpacing inflation.

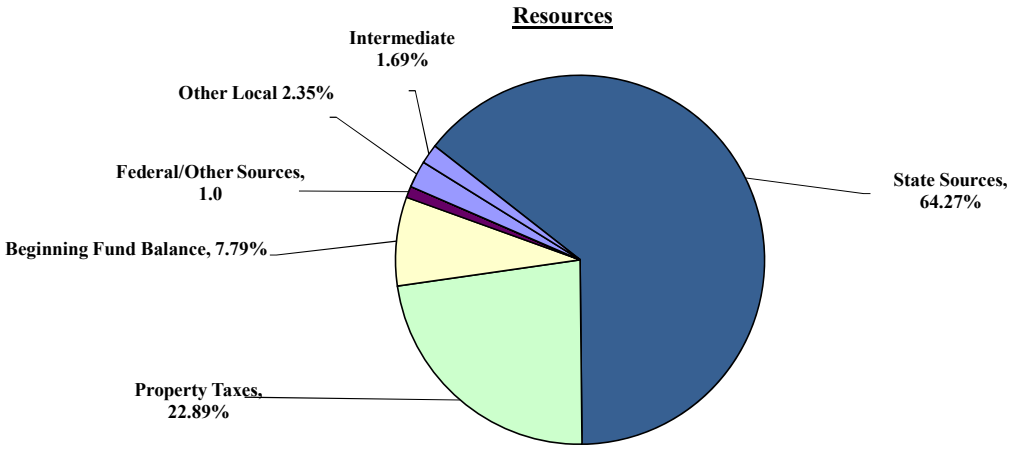
8. Total General Fund Capital Outlay costs are down -$.02M or -1.1% in replacement equipment. GASB 96 SBITA and GASB 87 Lease costs are capital outlay offset by an equal other income entry. These are required accounting entries that have no impact to Contingency/Fund Balance.

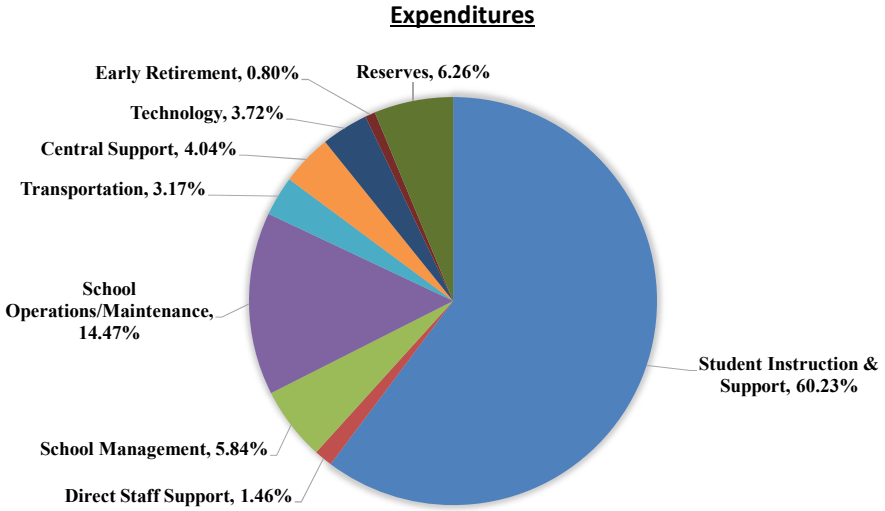
9. Total General Fund Other Objects costs are $0.04 million higher than the prior year due to increases in insurance.

10. Total General Fund Transfers Out to Other Funds is down -$0.46M, or -4% due to Transfer to self funded insurance is down $1.13 million as self funded health insurance ended 09/30/2024, and Project Reserves transfers are up $0.67 million due to higher curriculum spending partially offset by smaller capital projects and IT hardware spending

General Fund Resources & Requirements

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

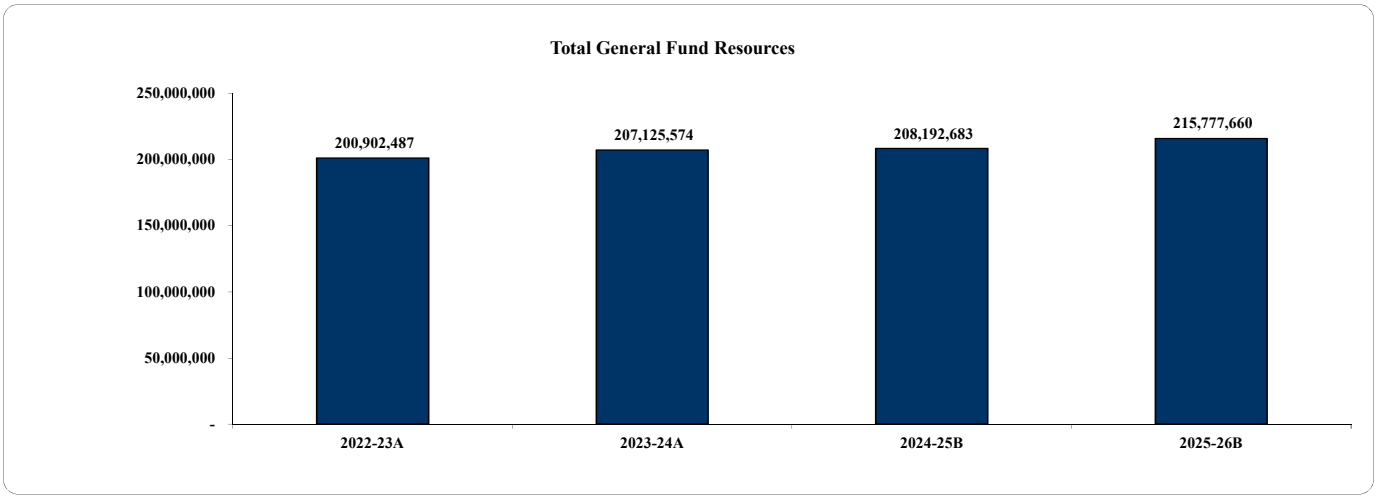


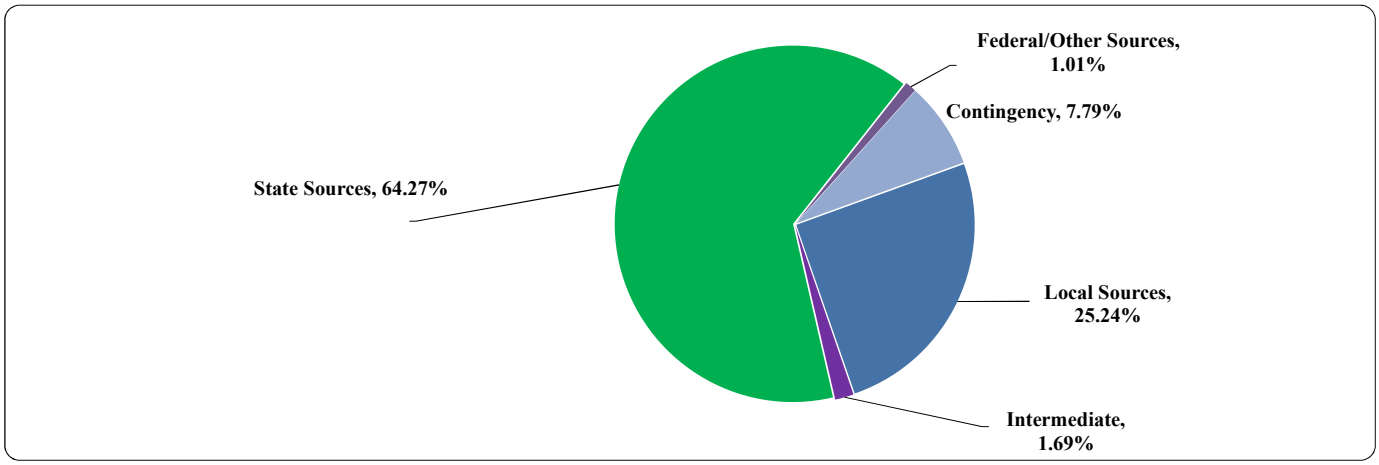


In FY25-26, General Fund Budget Resources are $215.77M, an increase of $7.58M or 3.6% from the prior year. Revenues minus expenditures leaves a deficit balance of $3.3M. Beginning fund balance is projected to be $16.80M, -$4.48M or -21% lower than the prior year. See pp. 11-16 for more information on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

General Fund Resource Summary

Total General Fund Resources	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Local	47,850,459	51,371,285	52,727,573	54,471,802	54,471,802	
Intermediate	4,148,146	3,693,402	3,500,000	3,650,000	3,650,000	
State	118,818,008	124,114,169	128,505,926	138,673,564	138,673,564	
Federal	280,818	175,553	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	
Beginning Fund Balance	28,678,069	24,139,326	21,279,185	16,802,295	16,802,295	
TOTAL RESOURCES	**200,902,487**	**207,125,574**	**208,192,683**	**215,777,660**	**215,777,660**	**-**





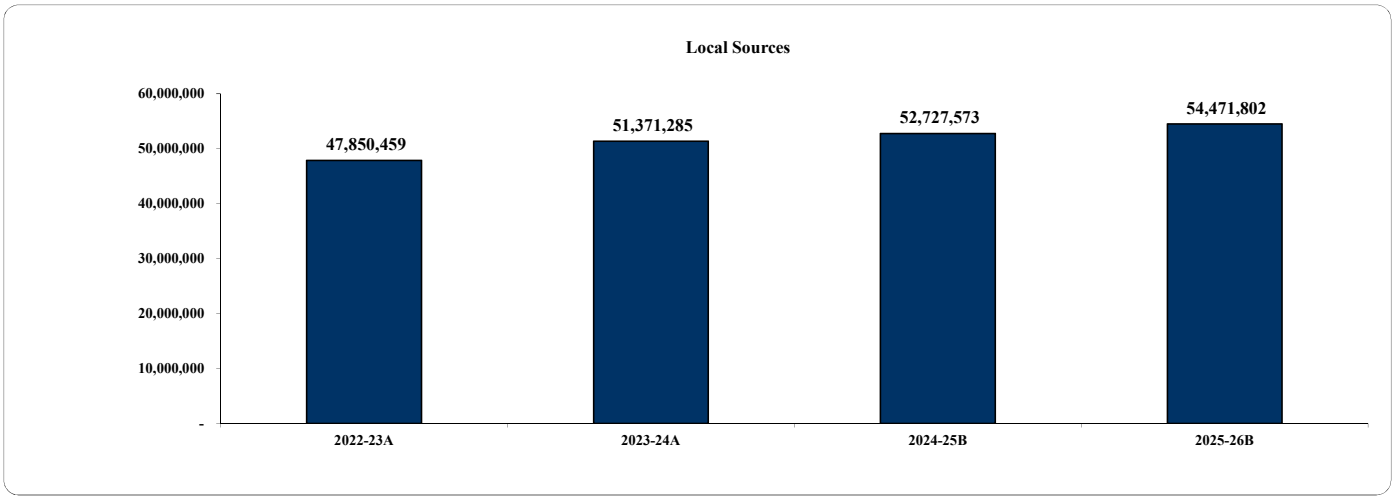
Including transfers in from other funds and the beginning fund balance, there is a $7.6M or 3.6% increase in total resources from the prior year. This difference is mainly due to a increase of $10.17M from the State fund, partially offset by a reduction in the beginning fund balance by -$4.48M. There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

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

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

General Fund Resources

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

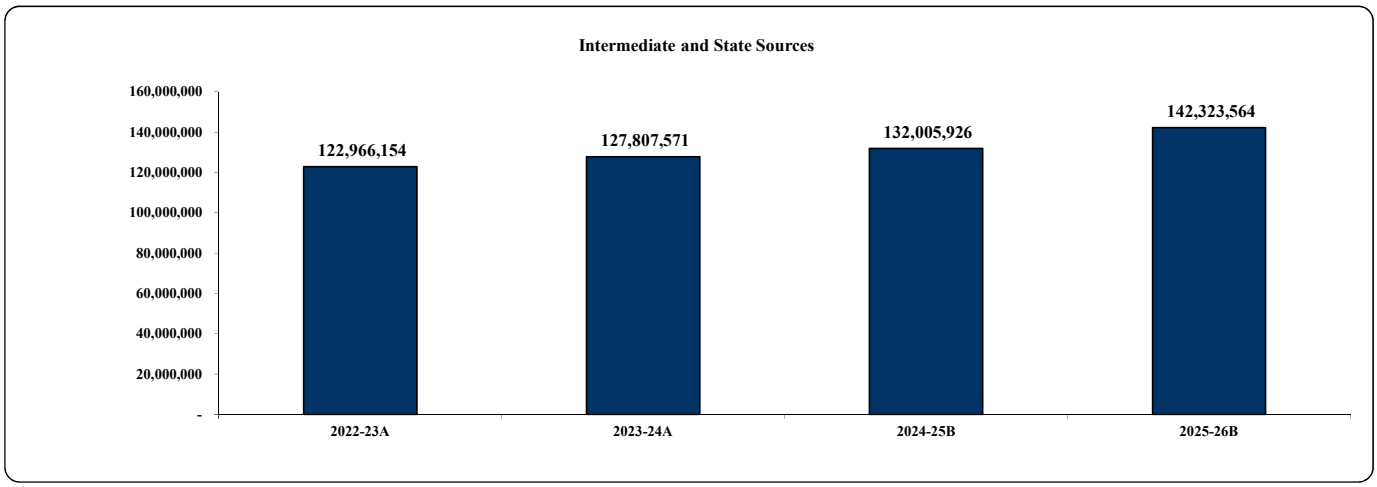


Local sources for FY25-26 are budgeted to come in at $54.5M, up $1.7M (3.3%) from the FY24-25 Amended Budget of $52.7M. Local revenue sources primarily come from property taxes, which make up 94% of the local sources. Property taxes are pooled together at the state level and allocated equally as part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

General Fund Resources

Intermediate Sources	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Pass-Through from SOESD	4,112,595	3,649,075	3,500,000	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**	**-**

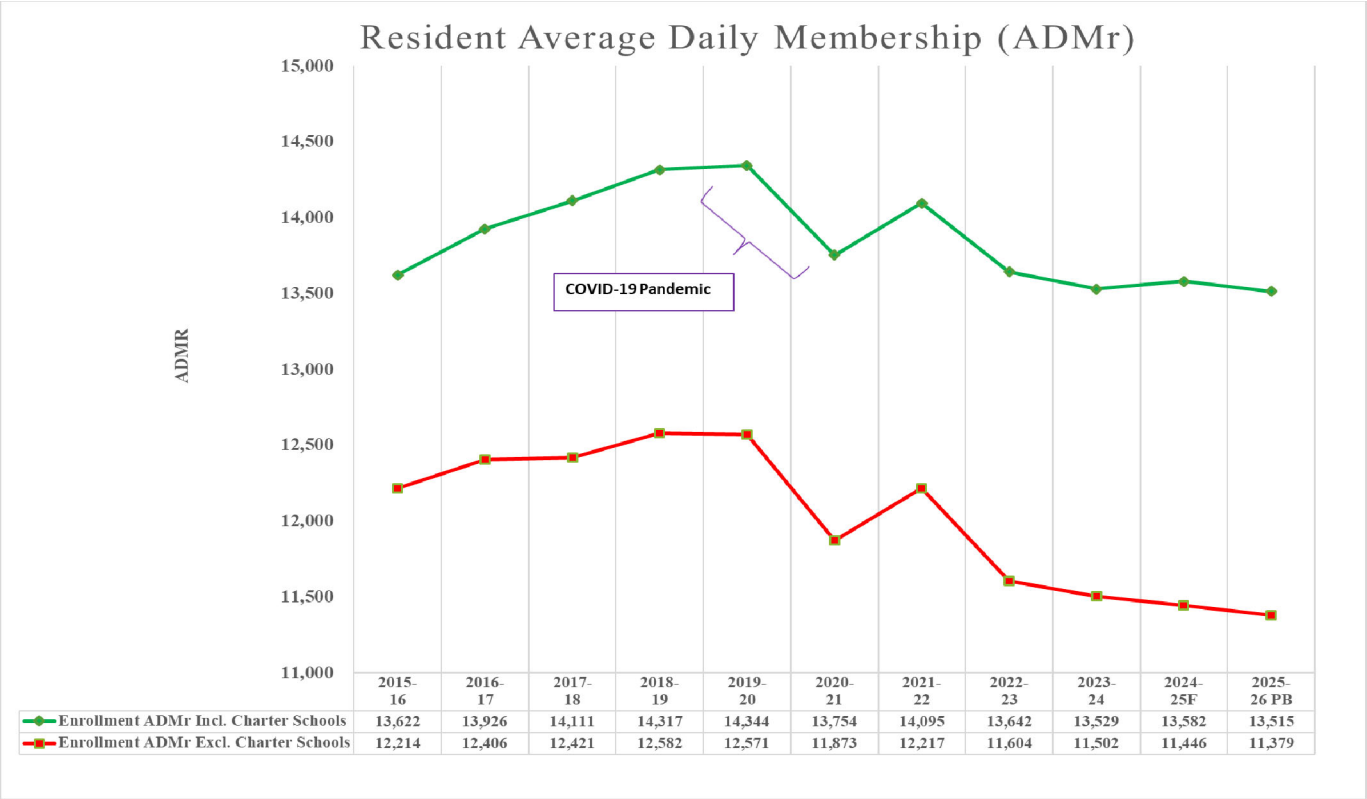
State Sources	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
State School Fund	116,711,263	121,940,637	126,422,391	136,480,731	136,480,731	
Common School Fund	1,808,999	1,800,481	1,852,535	1,961,833	1,961,833	
Juvenile Detention Grant	203,800	329,051	201,000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



Intermediate sources for FY25-26 are estimated at $3.65M, which is $.15M higher than the prior year. The $3.65M of Intermediate revenue is coming from the Southern Oregon Education Service District (SOESD) as a pass-through in lieu of Special Education (SpEd) and non-SpEd services provided.

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

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



2025-26 Budget

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

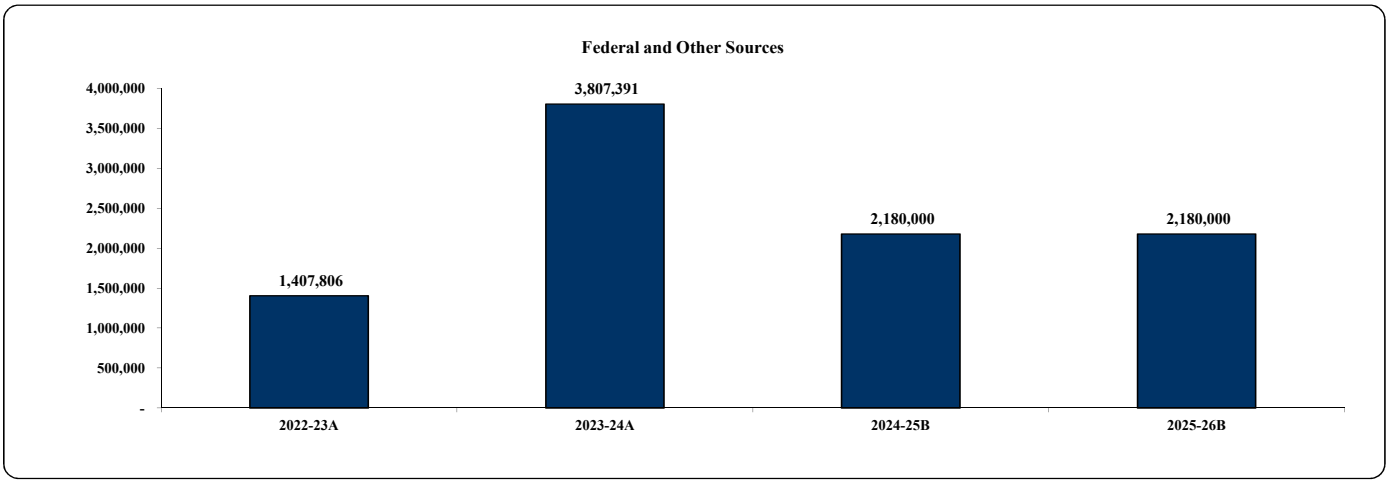
Charter School ADMr: Charter school ADMr is projected at 2,136, equal to prior year. Enrollment has increased 728 students or 51.7% from 2015-16**.**

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

General Fund Resources

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

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



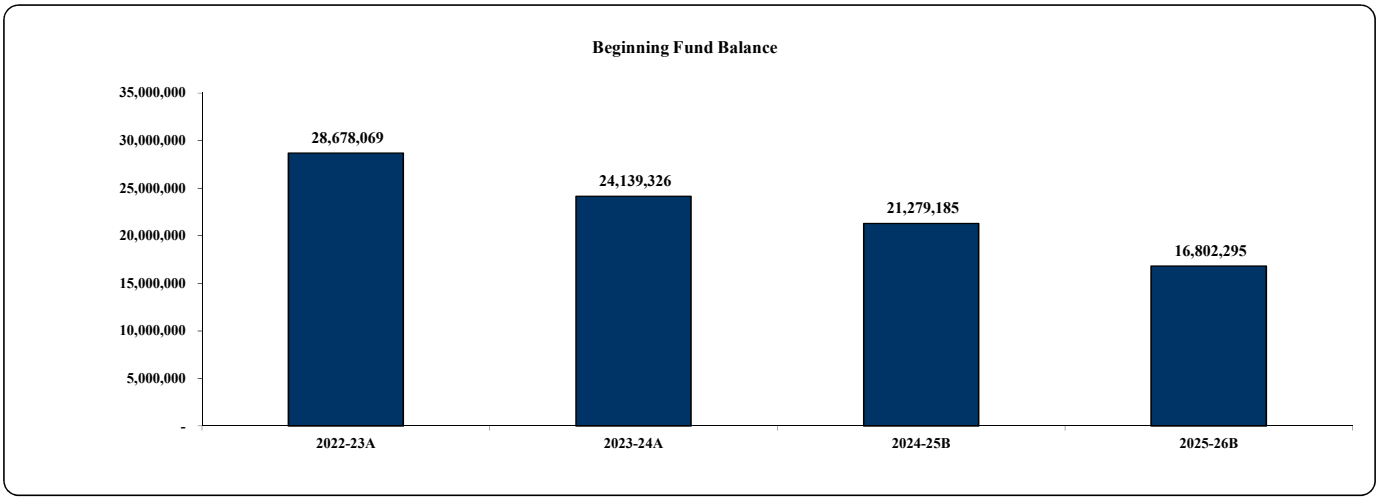
Federal sources are budgeted at $0.13M, which is flat to the prior year budget.

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

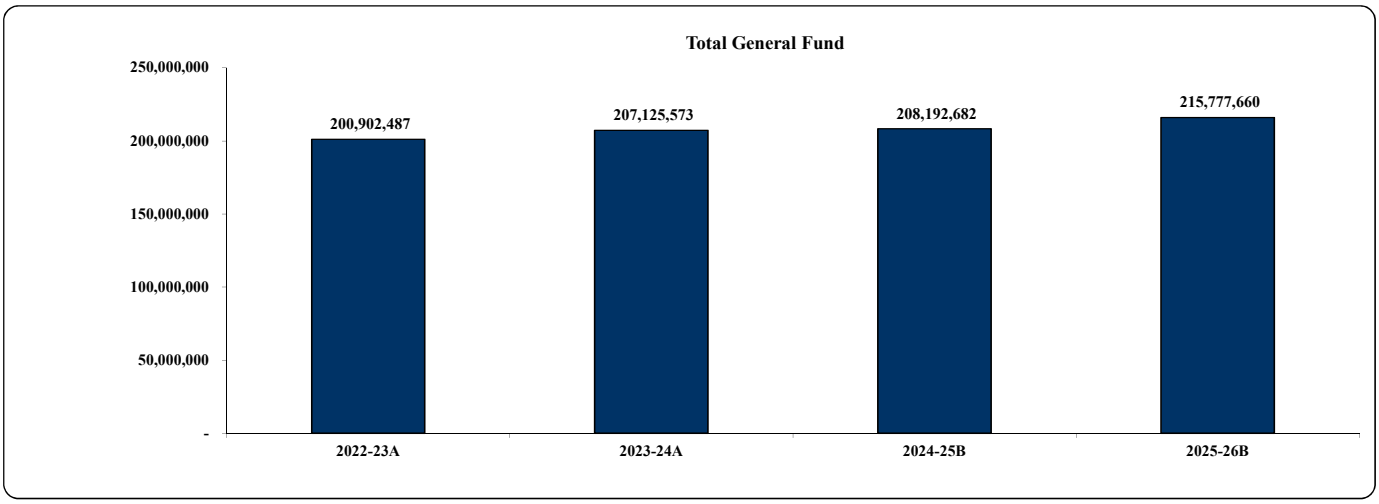
Beginning Fund Balance	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Beginning Fund Balance	28,678,069	24,139,326	21,279,185	16,802,295	16,802,295	
BEGINNING FUND BALANCE	**28,678,069**	**24,139,326**	**21,279,185**	**16,802,295**	**16,802,295**	**-**

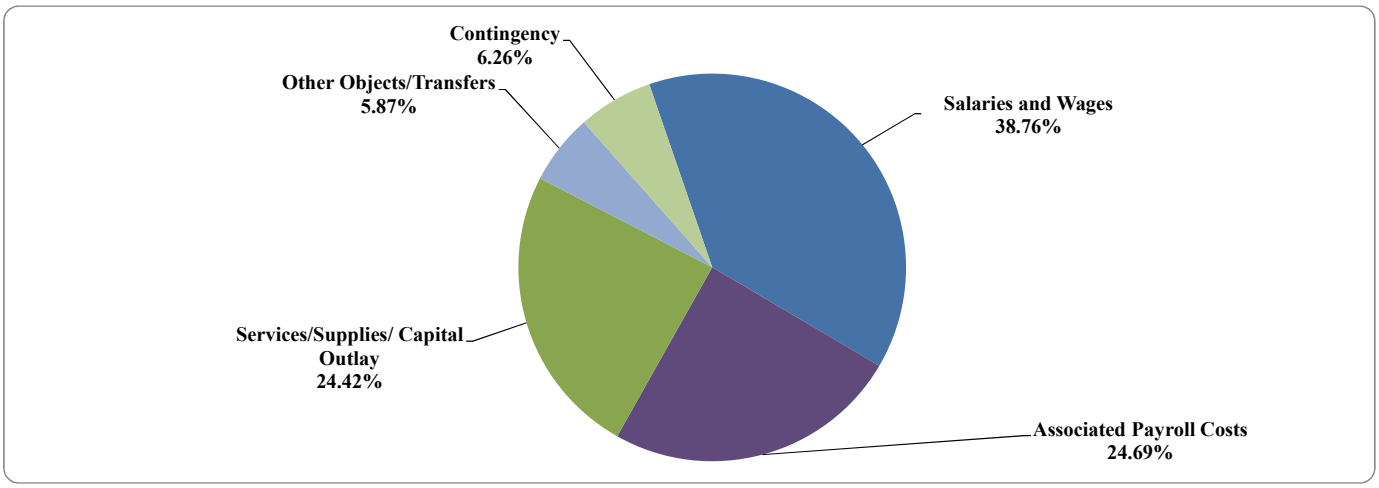


Beginning Fund Balance is down -$4.5M, -21% due to deficit spending in FY24-25.

General Fund Requirements By Object Group

TOTAL General Fund	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Salaries and Wages	71,911,060	76,633,310	79,821,831	83,609,319	83,609,319	
Benefits	42,979,208	47,319,436	48,775,585	53,299,270	53,299,270	
Purchased Services	34,775,300	37,829,948	41,232,508	43,696,657	43,696,657	
Supplies and Materials	7,615,092	6,826,169	6,700,843	7,252,314	7,252,314	
Capital Outlay	8,974,020	3,263,254	1,765,000	1,745,000	1,745,000	
Other Objects	3,458,481	3,609,459	1,595,971	1,637,806	1,637,806	
Transfers	7,050,000	10,364,813	11,498,650	11,035,000	11,035,000	
Contingency	24,139,326	21,279,185	16,802,295	13,502,294	13,502,294	
TOTAL General Fund	**200,902,487**	**207,125,573**	**208,192,682**	**215,777,660**	**215,777,660**	**-**



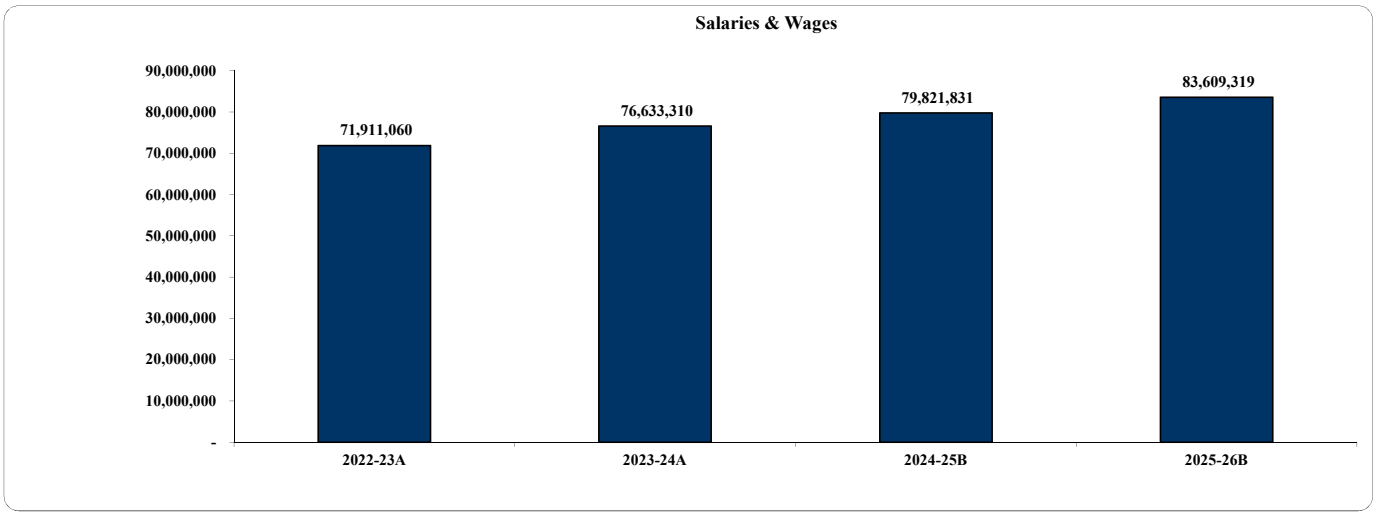


General Fund Requirements are up nearly $7.6M or 3.6% to $215.8M, primarily due primarily to a 3% increase in the Cost of Living adjustment as well as a PERS employer rate increase. Spending is up $11.3M to $191.2M (6.3%), transfers out are down -$0.463M -(4%) and Contingency is down -$3.3M (19.6%). See spending detail on pages 18 to 105 for more information.

Individual changes by object and function are described in the following pages of this budget document. The chart above shows the allocation of requirements by object, including contingency. When fund balance reserves, contingency, and charter school pass-through payments are excluded, the ratios for percentage of total General Fund spending are: salaries and wages 46.38%, payroll benefit cost 29.57%, services/supplies/capital outlay 17.02%, and other objects/transfers 7.03%. This again demonstrates that most of the District spending for ongoing operations is in personnel costs with 75.95% of ongoing operational spending going toward salaries and benefits. It should also be noted, the Medford School District outsources transportation and if transportation was not outsourced salary and benefit spending would exceed 80% of total spending excluding charter school pass throughs.

General Fund Expenditures - Salary & Wages Summary

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



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

All District Funds Staffing Summary

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

SpEd = Special Education

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

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

All District Funds Staffing by Function - Across all Funds

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

All District Funds Staffing by Function Through the Years

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

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

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

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

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

All District Funds Staffing

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

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

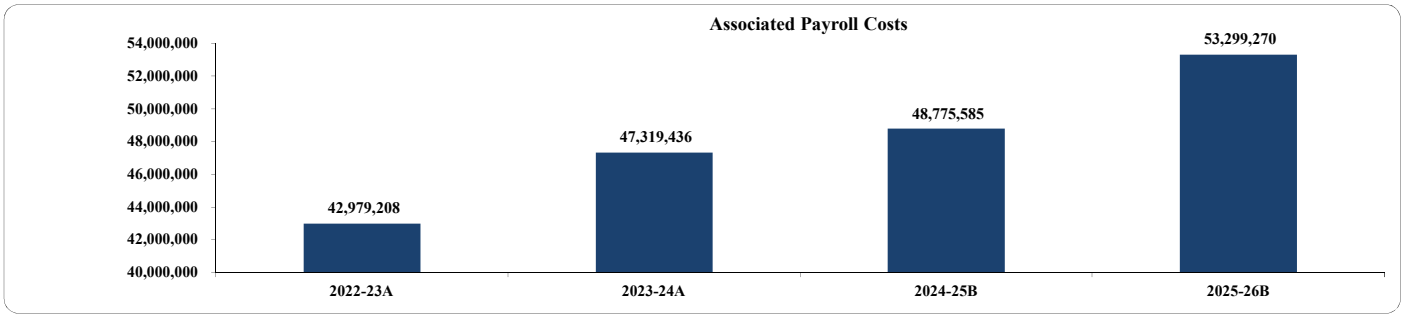
All District Funds Staffing By Fund FY25-26

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

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

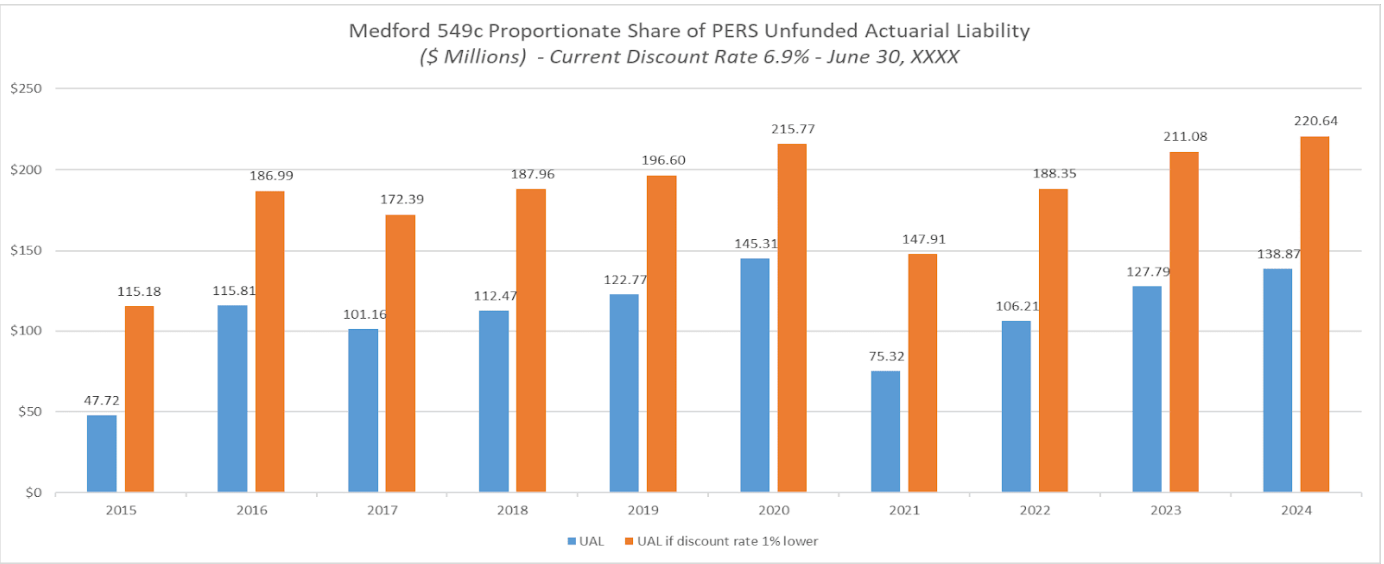
General Fund Expenditures - Associated Payroll Costs

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



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

Medford SD 549c Proportionate Share Of PERS UAL



This chart shows the change over time in the MSD's proportionate share of Oregon Public Employees Retirement System (PERS) Unfunded Actuarial Liability (UAL) as measured by Milliman actuaries for the State of Oregon. This information is required to be reported as part of Government Accounting Standards Board (GASB) statement #68. Long term targeted earnings assumptions for PERS retirement assets have changed slightly over the years dropping from 7.75% in 2015 actuarial reporting to 6.9% in 2021 actuarial reporting. The blue bar in the chart above is our District's estimated proportionate share of the UAL assuming PERS assets have a return at the targeted rate. The orange bar is the UAL assuming actual earnings are 1% below the targeted rate. Over the last six years, the UAL assuming the long term earnings at the targeted rate has grown $91.15M or 191%, from $47.72M in 2015 to $138.87M in 2024

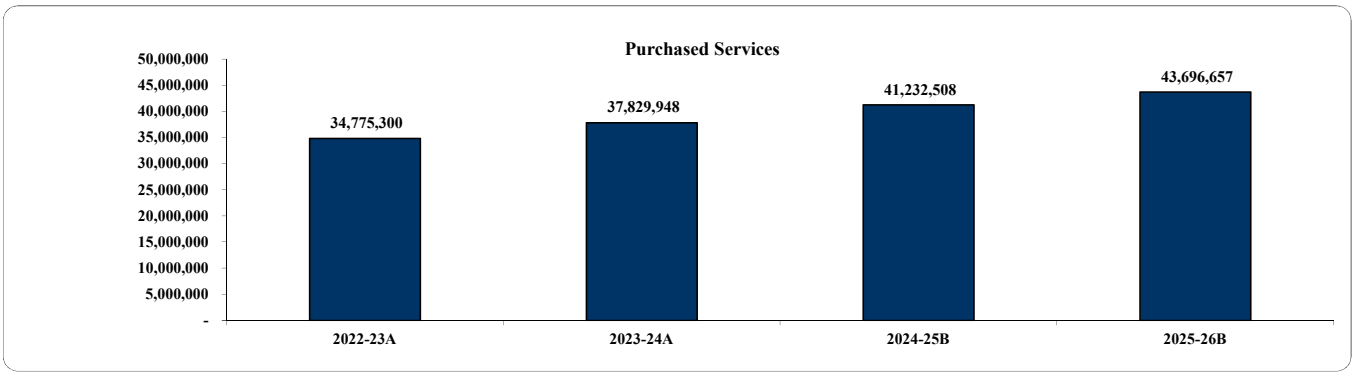
PERS investment returns for 2024 were 5.75%, less than the 6.9% target.

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

The District will be closely monitoring future PERS actuarial reports and future employer rate expectations for the 2027-29 biennium and beyond.

General Fund Expenditures - Purchased Services Summary

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

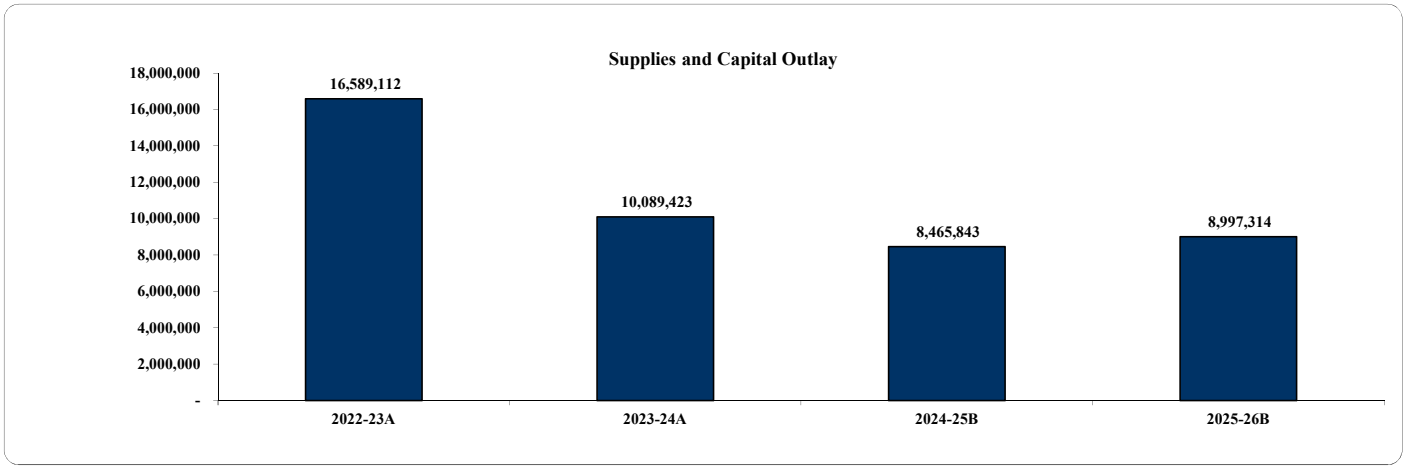


Total General Fund Purchased Services are up $2.5M or 6.0% to $43.7M from $41.2M in the prior year. This is primarily due to an increase in utilities of $0.34M and charter school pass through payments of $1.4M. The increase in Professional Technical Services Instruction of $0.25M is mainly due to the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

General Fund Expenditures - Supplies & Capital Outlay Summaries

Object Description - Supplies	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Supplies and Materials	2,844,063	2,527,045	2,636,676	2,619,370	2,619,370	
Student Awards		-	-		-	
Textbooks	248,267	238,299	254,400	267,800	267,800	
Library Books	233,978	104,765	146,470	143,350	143,350	
Periodicals	8,439	5,333	4,898	6,784	6,784	
Non-Consumables	1,458,014	815,715	660,533	629,233	629,233	
Software	2,050,117	1,863,173	2,301,985	2,688,041	2,688,041	
Accelerated Reader Software	19,962	2,163	400	2,165	2,165	
Hardware Under $5000	752,253	1,269,676	695,482	895,572	895,572	
SUPPLIES	**7,615,092**	**6,826,169**	**6,700,843**	**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	
Equipment - Replacement	21,695	70,313	185,000	165,000	165,000	
Capital Outlay - GASB 96 SBITA	939,987	2,856,138	1,200,000	1,200,000	1,200,000	
Capital Outlay - GASB 87 Leases	187,001	225,700	300,000	300,000	300,000	
CAPITAL OUTLAY	**8,974,020**	**3,263,254**	**1,765,000**	**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 -$.02M or -1.1% in replacement equipment.

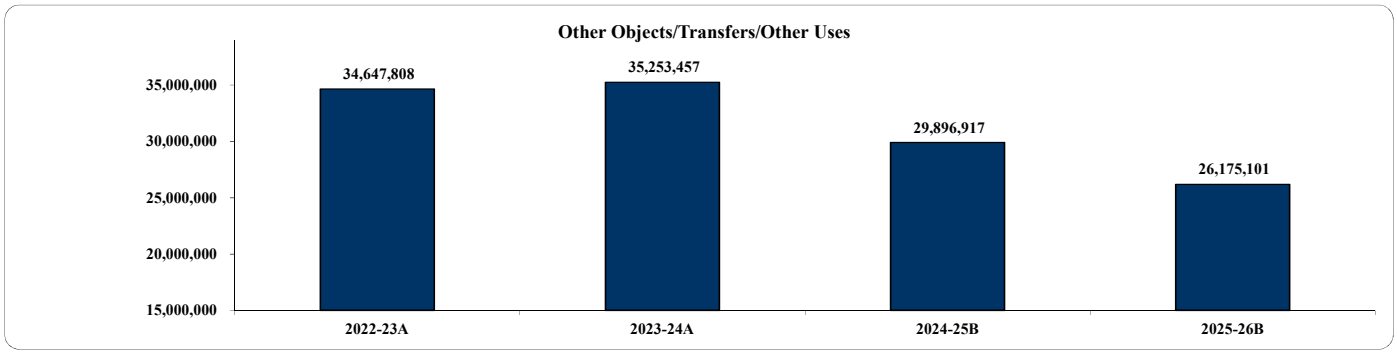
GASB 96 SBITA and GASB 87 Lease costs are capital outlay offset by an equal other income entry. These are required accounting entries that have no impact to Contingency/Fund Balance.

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

Object Description - Other Uses of Funds	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Contingency	24,139,326	21,279,185	16,802,295	13,502,294	13,502,294	-
Unappropriated Fund Balance	-					
OTHER USES	**24,139,326**	**21,279,185**	**16,802,295**	**13,502,294**	**13,502,294**	**-**
TOTAL OTHER	**34,647,808**	**35,253,457**	**29,896,917**	**26,175,101**	**26,175,101**	**-**



Total General Fund Other Objects costs are roughly equal to the prior year.

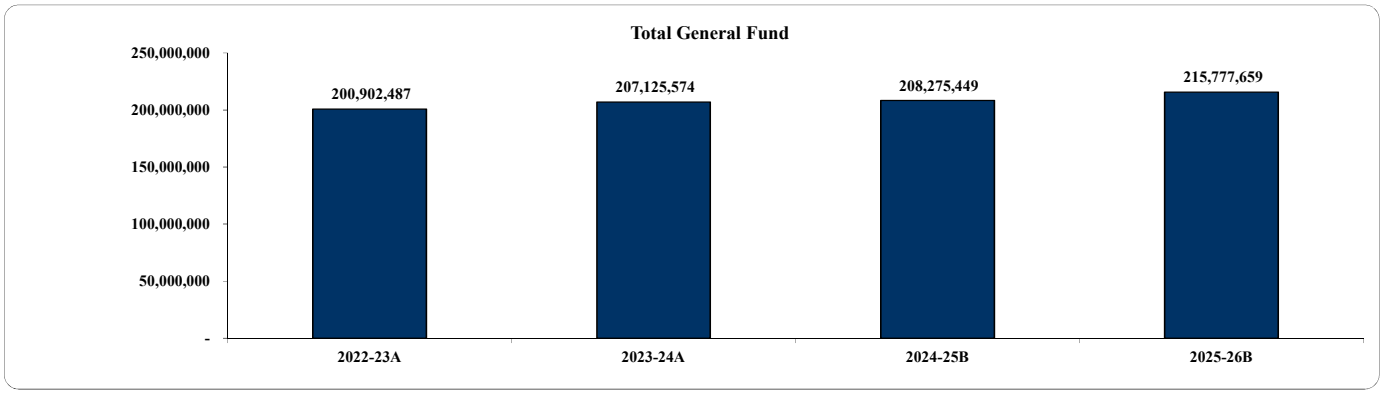
Total General Fund Transfers Out to Other Funds is down -$0.46M, or -4% due to a reduced transfer to the projects reserve fund. The General Fund is budgeting to transfer a total of $11.035M, which will be distributed as follows: $7.68M to the project reserve fund (p. 117) to fund Curriculum, Capital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

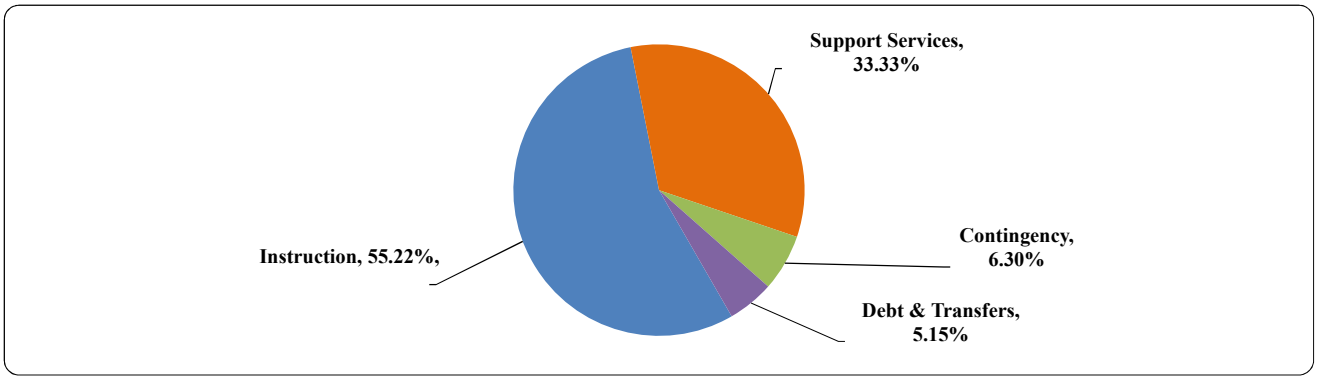
Contingency/Fund Balance Reserves of $13.5M is the General Fund Resources minus the expenses and transfers out to other funds. The minimum fund balance reserve Board policy or contingency is 5.0% of the General Fund revenue dollars plus transfers in, not including the beginning balance. The contingency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

General Fund Requirements by Classification

Total General Fund	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Instruction*	101,475,477	107,091,723	109,501,391	118,314,142	118,314,142	
Support Services*	59,601,919	65,312,226	68,973,113	71,426,222	71,426,223	
Facilities*	8,635,765	3,082,440	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	
Contingency*	24,139,326	21,279,185	16,802,295	13,502,295	13,502,295	
TOTAL General Fund Uses	**200,902,487**	**207,125,574**	**208,275,449**	**215,777,659**	**215,777,660**	**-**

*Appropriation Level





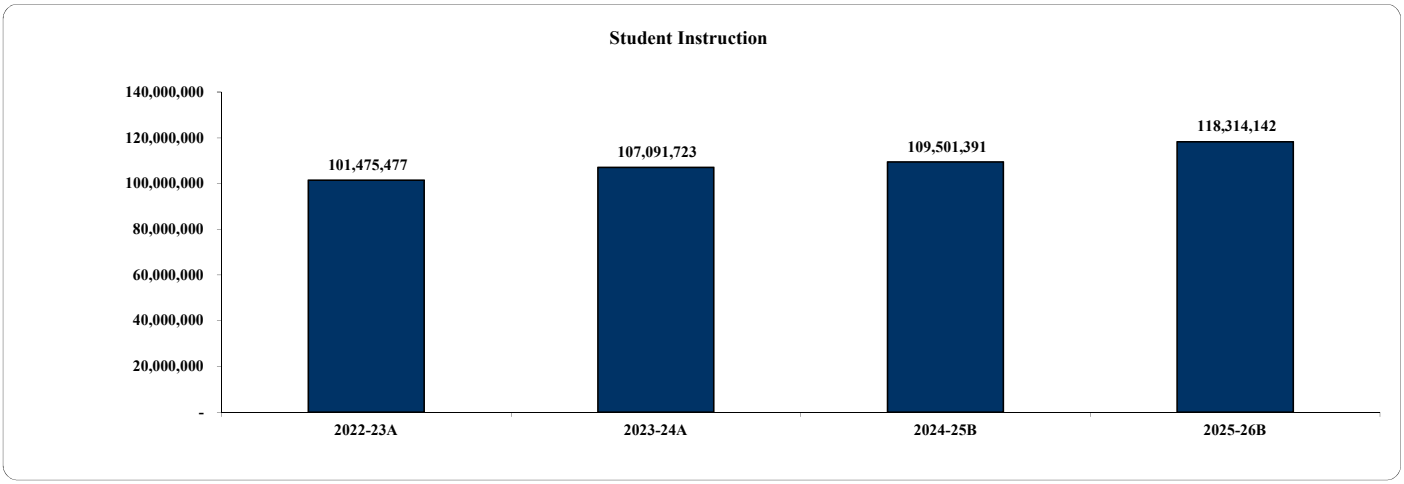
Instruction and Support Services spending are a combined total of $189.5M, an $11.1M increase from FY24-25. This is mainly due to an increase in wages from COLAs and Steps as well as associated payroll costs (including an increase in PERS employer contribution rates). There is a reduction of debt & transfers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

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

On a year-to-year basis, the District analyzes the General Fund spending as a percentage of total requirements on a relative basis by function compared to the prior year amended budget. The FY25-26 Budget for Instruction spending is 55.19% of total spending, an increase of 2.61% from the FY24-25 budget level of 52.6%. Support Services percentage of spending is 33.35%, up 0.24% from the FY24-25 Budget level of 33.1%, Contingency on a percentage basis of the total spending is -1.76% lower, and Debt & Transfers Out is a decrease of -0.37%.

General Fund Expenditures Student Instruction Functions

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



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

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

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

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

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

SW: Student Wellness

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

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

Total Spending for Special Education (SpEd) & Student Wellness in the General Fund including transportation in the FY25-26 Budget is $33.5M. Total staffing across all funds is 251.83 FTE, which is equal to the current staffing.
A more detailed explanation of each functional area is explained in the following narrative pages.

In FY24-25 the District served approximately 2,616 Special Education Students with most students receiving services in more than one area. Services provided include 1,627 students in Education Resource Centers across all schools, 1,506 students in Speech-Language Therapy, 1,506 students in Assessment and Evaluation, 359 students in Self-contained Classes (MAPS and FOCUS - at 13 schools), 27 students in the Transitions School (for 18-21 year old students), 203 students in Occupational Therapy, 6 students who are in the deaf or hard of hearing program, and 24 students in steps classes operated by SOESD at two District schools, schools in other districts, and American Sign Language (ASL) interpreters for students who are deaf or hearing impaired.

Staffing Job Description	FY25-26	FY24-25
Maps and Focus (1220,1240)	111.99	111.99
ERC - Resource Rooms (1250)	96.03	96.03
Early Intervention Childhood (1260)	3.00	3.00
Psychological Services (2140)	10.00	10.00
Speech and Audiology Services (2150)	17.80	17.80
Occupational Therapy/Autism (2160)	7.00	7.00
Support Services (2190)	6.00	6.00
Total FTE	**251.83**	**251.83**

*** Estimate: SOESD Service Plan for FY25-26 still under development.**

Special Education Child Count (SECC)

As of December xxxx

Year	SECC Count	SECC % of ADMr	1 Year Change	2 Year Change	3 Year Change	4 Year Change	5 Year Change
2024	2317	16.90%	4.79%	9.09%	7.92%	9.45%	4.3%
2023	2211	16.13%	4.10%	2.98%	4.44%	-0.50%	
2022	2124	15.41%	-1.07%	0.33%	-4.41%		
2021	2147	15.19%	1.42%	-3.38%			
2020	2117	14.76%	-4.73%				
2019	2222	15.49%	3.35%				

Year	Dist ADMr Inc. Charter Schools		1 Year Change	2 Year Change	3 Year Change	4 Year Change	5 Year Change
2024	13710		0.03%	-0.56%	-3.00%	-4.42%	-4.4%
2023	13706		-0.59%	-3.03%	-4.45%	-4.47%	
2022	13787		-2.46%	-3.88%	-3.90%		
2021	14134		-1.46%	-1.48%			
2020	14344		-0.02%				
2019	14347		0.21%				

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

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

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

General Fund Music Programs Spending Summary Across All Funds

(All General Fund)	FY25-26 Budget	FY24-25 Budget	Change from FY24-25 Budget
Elementary School			
- Music	1,304,001	1,551,474	(247,473)
Total Elementary School	**1,304,001**	**1,551,474**	**(247,473)**
Middle School			
- 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**
High School			
- 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**
TOTAL MUSIC			
- 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
Elementary School	**11.50**	**11.50**	**-**	
Middle School	**7.82**	**7.82**	**-**	
High School	**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 - 1111 Elementary Programs (K-5)

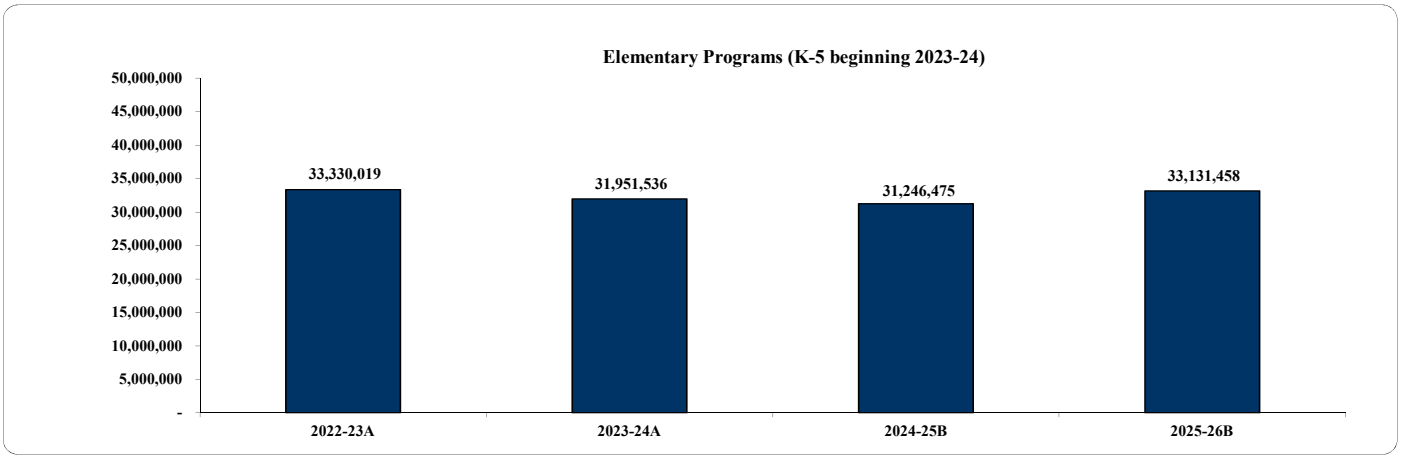
All non-charter students K-5 beginning 2023-24

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

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

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

1111 Elementary Programs (K-5) Continued



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

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

Targeted classroom ranges by grade for FY24-25 are as follows: Kindergarten: 18-22, 1st grade: 20-22, 2nd grade: 22-26, 3rd grade: 24-26, 4th grade: 26-28 and 5th grade 26-29.

Elementary After School Programs
The District is completing a request for proposal (RFP) process at the end of FY24-25 to select an afterschool provider or providers for 13 elementary schools through the FY25-26 school year. Both contracts have been approved to continue on an annual basis through 2025.

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

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

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

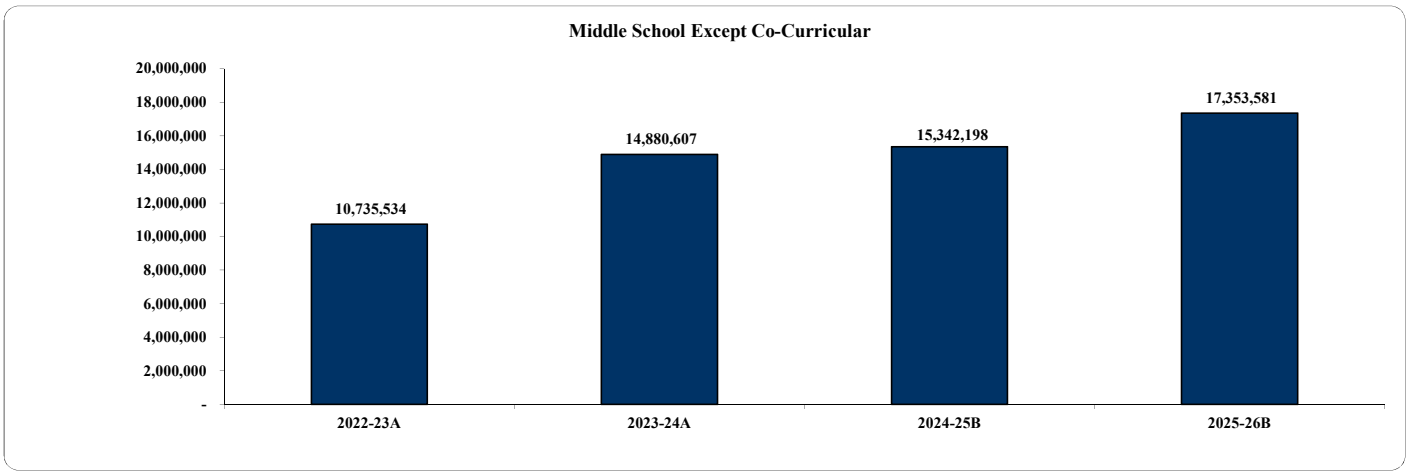
All non-charter students Grades 6-8 beginning 2023-24

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

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

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

1121 Middle School
Except Co-Curricular Continued



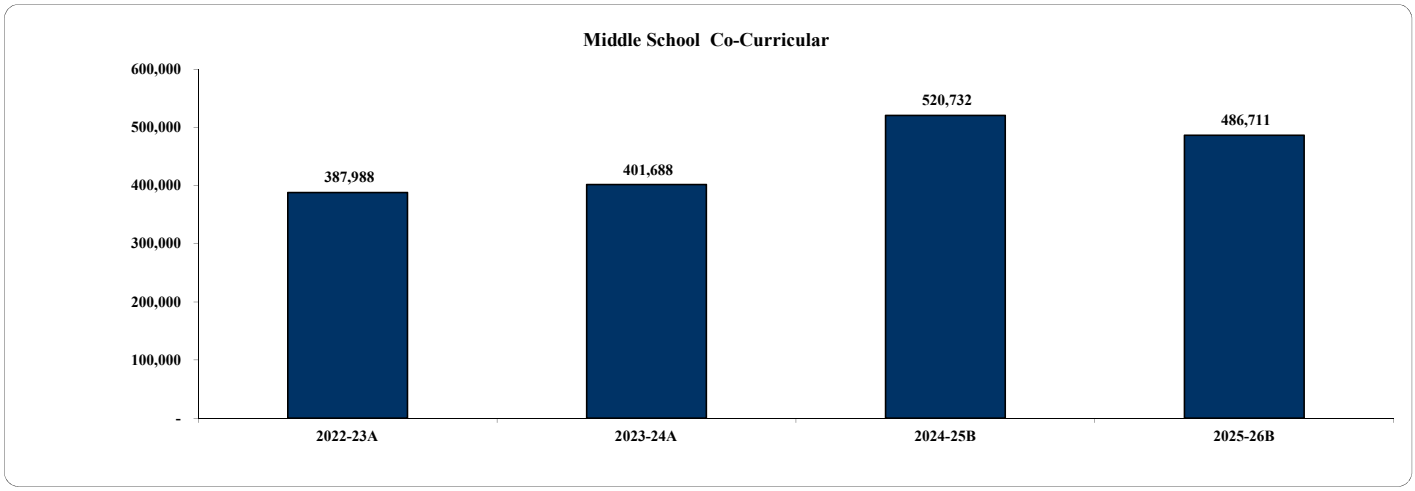
In FY25-26, function 1121 will serve approximately 2,519 middle school students, grades six through eight. The software budget has increased due to the renewal of our iReady Diagnostic subscription as well as increased costs for digital and physical instructional materials.

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

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

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

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



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

Notes Page

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

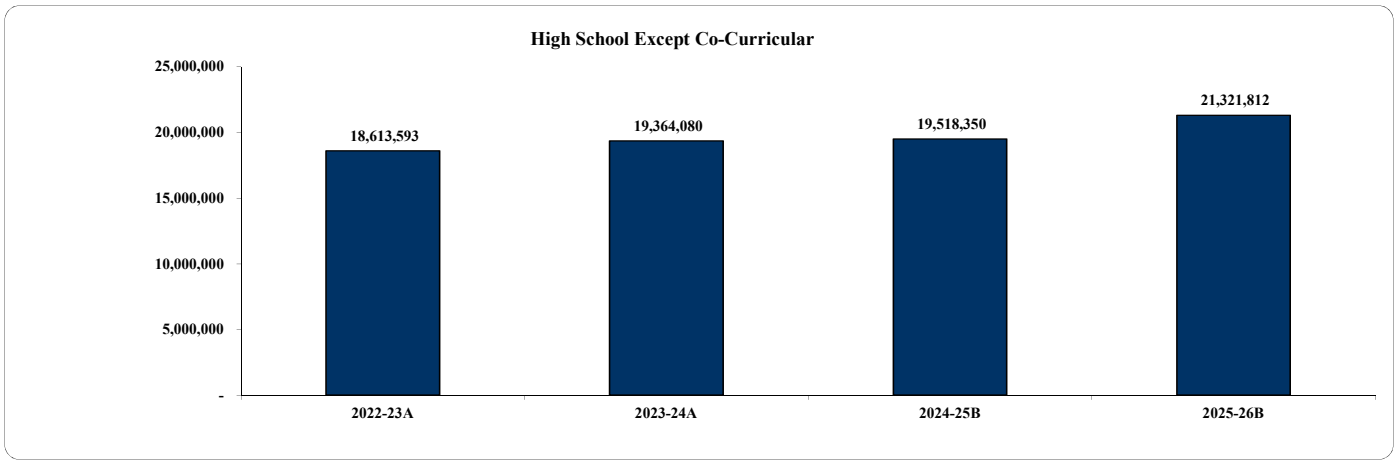
All non-charter students grades 9-12

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

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

All non-charter students grades 9-12

1131 High School
Except Co-Curricular Continued



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

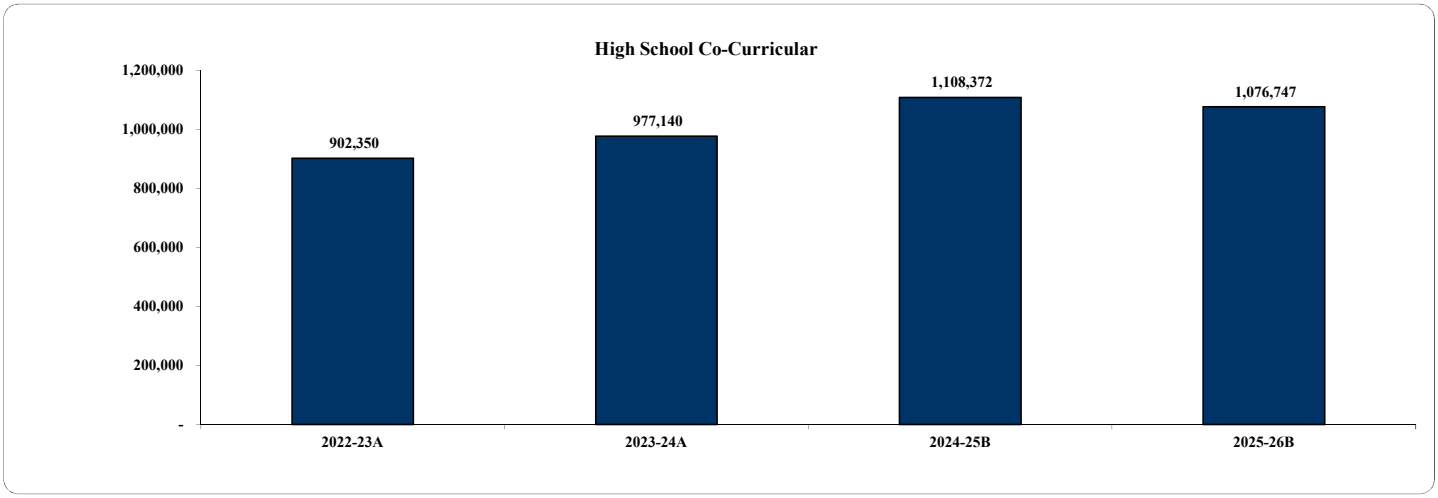
Expenditures in the FY25-26 budget are $21.3M, which is $1.8M (9.2%) higher than the FY24-25 Budget. This is largely due to a $0.5M increase in steps and COLA wage increases. Total staffing across all funds for FY25-26 is 183.75 FTE, which is equal to current staffing.

This function includes discretionary funds at each high school, which is determined and approved by the principal at each school. It also houses several software applications that are used by the students. The increase is due to a need to replace music equipment and supplies for high school.

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

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

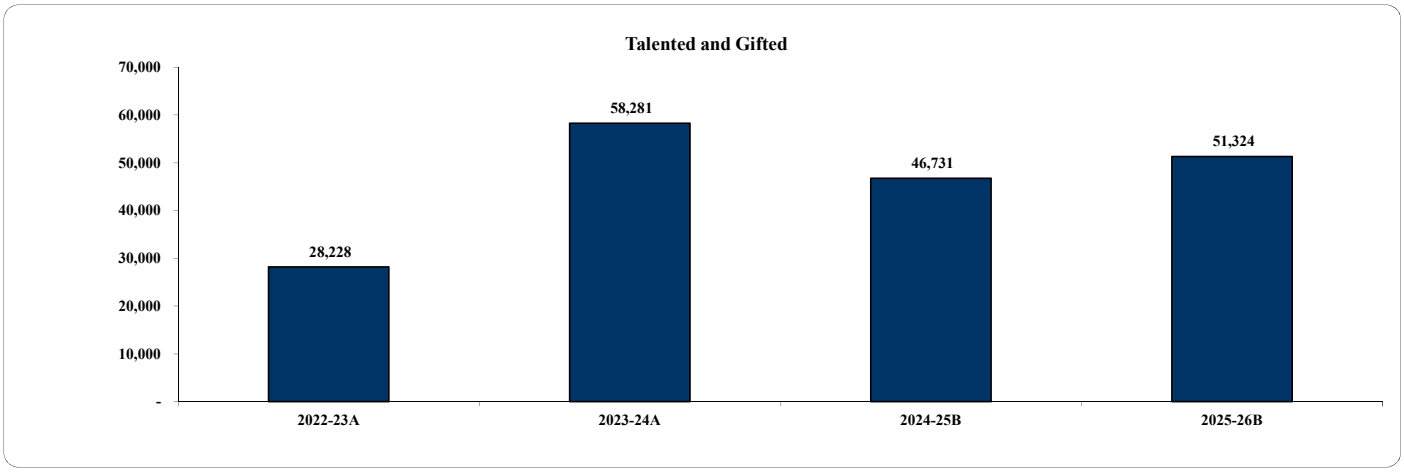
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	77,048	100,224	-	-	-	
Extra Duty Compensation	631,440	667,951	758,497	766,294	766,294	
Insurance Opt Out	-	-	-	4,800	4,800	
SALARIES & WAGES	**708,488**	**768,175**	**758,497**	**771,094**	**771,094**	
PERS	110,344	126,986	221,458	204,329	204,329	
Social Security	43,400	47,134	47,027	47,510	47,510	
Medicare	10,150	11,024	10,998	11,111	11,111	
Workers Compensation	1,990	2,769	3,504	3,540	3,540	
Unemployment	608	768	758	7,663	7,663	
Oregon Paid Leave	1,311	3,073	630	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	
Long Term Disability	-	-	-	225	225	
FSA/HSA	655	1,769	5,400	12,400	12,400	
TSA Classified ER Paid Health Insurance Option	449	722	5,400	6,400	6,400	
BENEFITS	**179,385**	**208,965**	**349,875**	**305,653**	**305,653**	
Other Licensed Subs	12,992	-	-	-	-	
Other Classified Subs	1,485	-	-	-	-	
PURCHASED SERVICES	**14,476**	**-**	**-**	**-**	**-**	
HIGH SCHOOL-CO-CURRICULAR	**902,350**	**977,140**	**1,108,372**	**1,076,747**	**1,076,747**	



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

General Fund Detail Budget - 1210 Talented and Gifted

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	-	716	-	-	-	
Licensed Temporary	11,604	10,161	10,587	10,587	10,587	
SALARIES & WAGES	**11,605**	**10,877**	**10,587**	**10,587**	**10,587**	
PERS	3,485	3,503	1,514	1,510	1,510	
Social Security	695	653	699	699	699	
Medicare	163	153	164	164	164	
Workers Compensation	16	22	52	52	52	
Unemployment	12	18	11	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**	
Professional Growth	-	30	500	500	500	
Pupil Transportation OTHTS	373	-	-	-	-	
Travel - In District	174	-	-	-	-	
Travel - Out of District	1,162	-	-	-	-	
Other Licensed Subs	-	-	689	689	689	
PURCHASED SERVICES	**1,709**	**30**	**1,189**	**1,189**	**1,189**	
Supplies and Materials	305	24,824	13,855	14,350	14,350	
Textbooks	-	-	500	500	500	
Software	12,298	18,338	16,000	20,000	20,000	
SUPPLIES	**12,602**	**43,162**	**30,355**	**34,850**	**34,850**	
Dues/Fees/Memberships	(2,297)	(405)	2,160	2,160	2,160	
OTHER OBJECTS	**(2,297)**	**(405)**	**2,160**	**2,160**	**2,160**	
TALENTED AND GIFTED	**28,228**	**58,281**	**46,731**	**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.

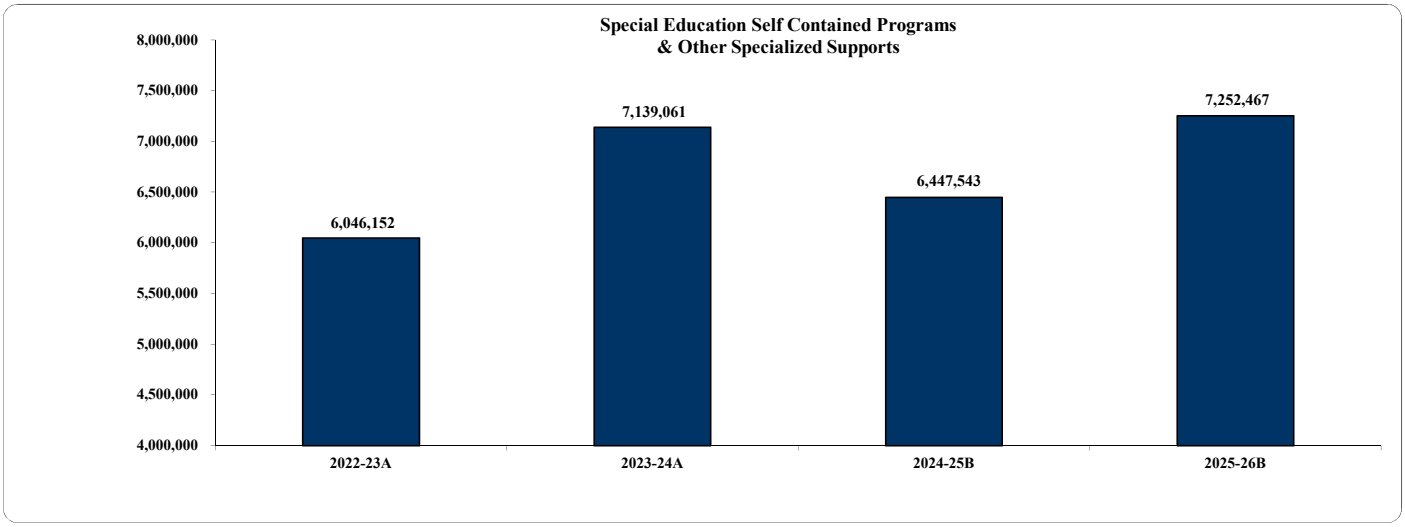
The district spends about $28k for TAG Summer Camp. There is a small amount of dues and fees expected for FY25-26.

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

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

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

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

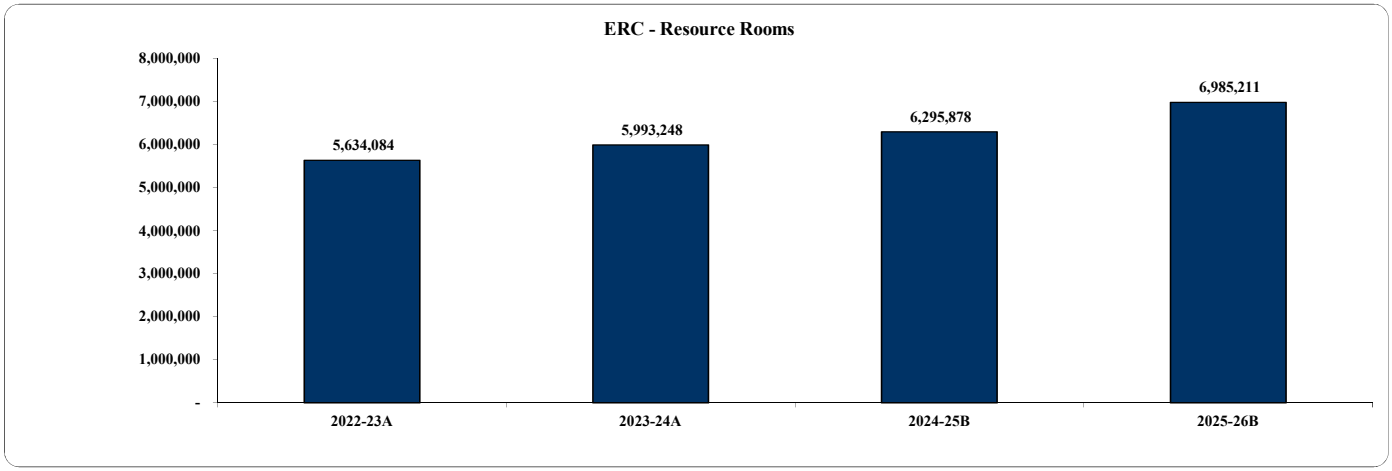


Function 1220-1240 provides funding for direct program support and instruction for approximately 359 students in FY24-25 at fifteen school sites. For a comprehensive picture of the changes to consolidated Special Education spending and staffing across all functions and funds, see the year-over-year SpEd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

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

General Fund Detail Budget - 1250 ERC - Resource Rooms

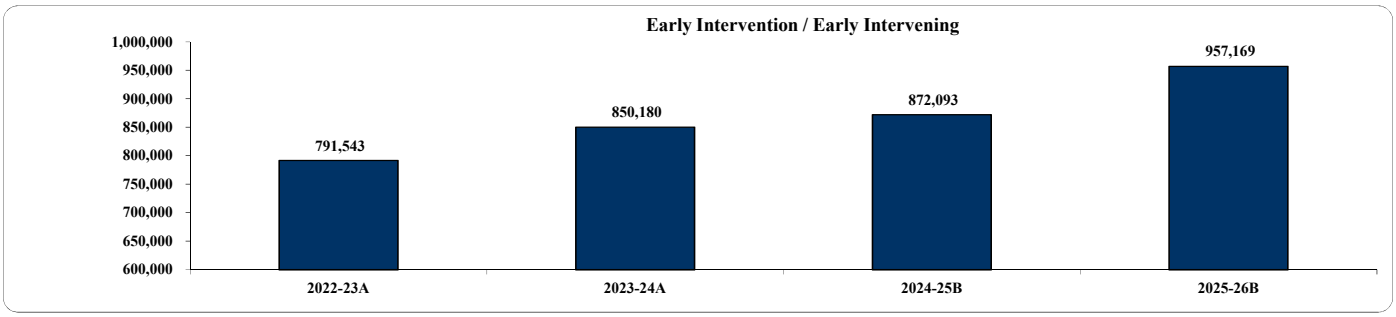
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	2,179,296	2,212,282	2,126,984	2,180,208	2,180,208	
Classified	1,129,586	1,269,071	1,350,212	1,651,437	1,651,437	
Licensed Temporary	8,468	4,201	10,400	10,400	10,400	
Classified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



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

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

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	249,119	231,067	277,458	308,201	308,201	
Classified	108,891	118,317	77,580	81,918	81,918	
Licensed Temporary	1,908	4,432	-	-	-	
Classified Temporary	305	25	22,000	22,000	22,000	
Classified Overtime	340	588	-	-	-	
Extra Duty Compensation	1,982	946	1,774	3,298	3,298	
Insurance Opt Out	-	-	-	4,735	4,735	
SALARIES & WAGES	**362,546**	**355,376**	**378,813**	**420,152**	**420,152**	
PERS	102,938	108,903	113,259	116,076	116,076	
Social Security	21,213	21,238	24,491	25,756	25,756	
Medicare	4,961	4,967	5,728	6,024	6,024	
Workers Compensation	702	1,004	1,473	1,919	1,919	
Unemployment	326	391	5,578	4,154	4,154	
Oregon Paid Leave	951	1,421	11,252	11,574	11,574	
Health Insurance	91,978	109,870	75,205	104,776	104,776	
Life Insurance	75	75	69	110	110	
TSA Exec ER Paid	5,822	3,549	4,683	5,775	5,775	
Long Term Disability	437	481	682	503	503	
FSA/HSA	3,400	7,200	4,400	5,400	5,400	
TSA Classified ER Paid Health Insurance Option	1,096	2,149	2,600	3,200	3,200	
BENEFITS	**233,899**	**261,249**	**249,420**	**285,268**	**285,268**	
Professional Growth	600	250	250	250	250	
Travel - In District	651	27	50	-	-	
Professional Services	190,920	231,869	242,060	250,000	250,000	
Other Classified Subs	584	280	-	-	-	
PURCHASED SERVICES	**192,754**	**232,426**	**242,360**	**250,250**	**250,250**	
Supplies and Materials	2,344	1,129	1,500	1,500	1,500	
SUPPLIES	**2,344**	**1,129**	**1,500**	**1,500**	**1,500**	
EARLY INTERVENTION	**791,543**	**850,180**	**872,093**	**957,169**	**957,169**	



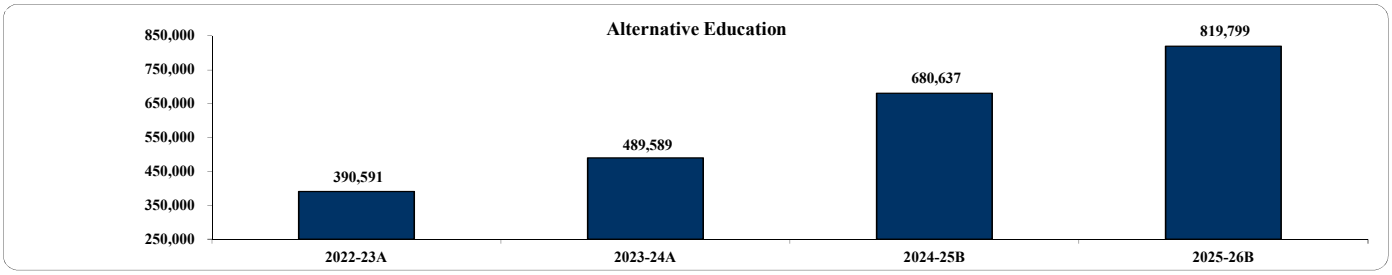
Function 1260, Early Intervention provides evaluation services for approximately 600 MSD early childhood students younger than five years old. Function 1261, Early Intervening Services, provides preventative academic and behavioral support to school age students not eligible for special education services.

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

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

General Fund Detail Budget - 1283 Alternative Education

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



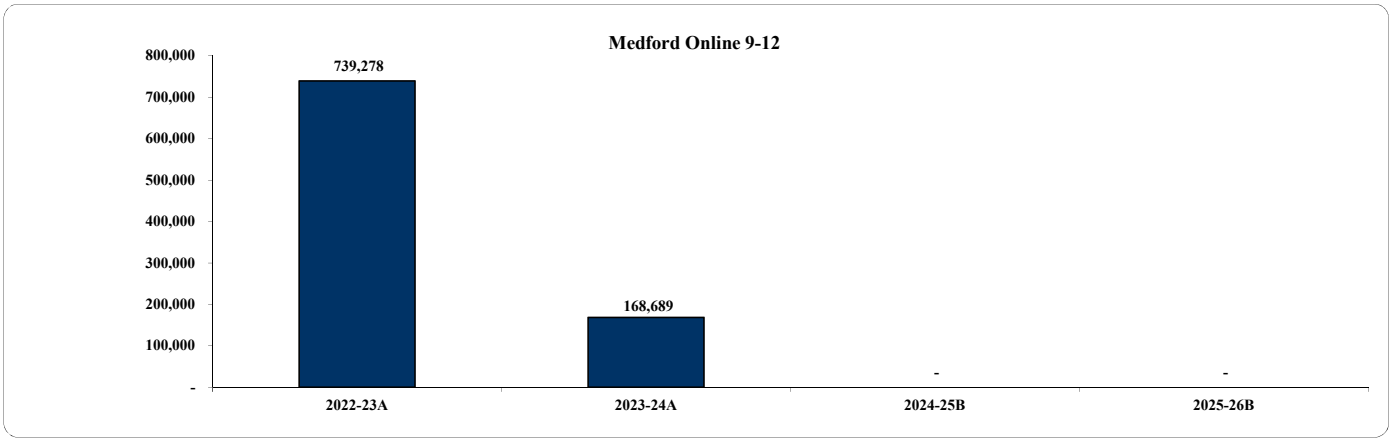
Alternative Education is the title given to programs outside of our traditional schools. The FY25-26 Budget of $0.8M is up $0.14M or 20% over the FY24-25 budget.

This function changed significantly in recent years from a Special Education function to Alternative Education programs and includes the Options, Options Jr., JDEP, and Medford Opportunity School (MOS). Staffing is 6.34 FTE.

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

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

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

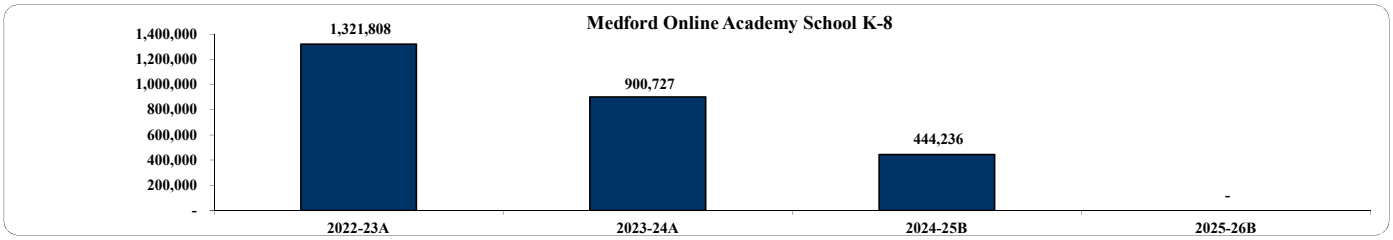


In FY23-24 the Online Program was consolidated with Innovation Academy, which will be housed under function 1131, High School (see FTE details on pp. 19-23).

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

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

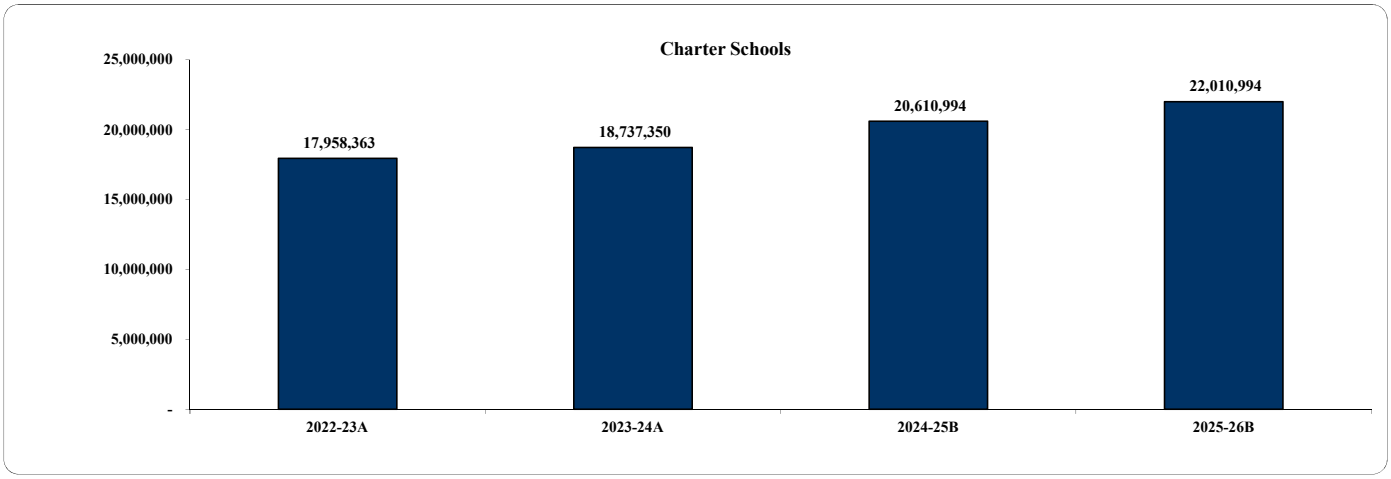
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	518,241	445,139	182,913	-	-	
Classified	1,738	-	-	-	-	
Administrator Salaries	124,336	-	911	-	-	
Licensed Temporary	154,837	88,288	53,839	-	-	
Insurance Opt Out	-	1,600	-	-	-	
SALARIES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



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

General Fund Detail Budget - 1288 Charter Schools

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



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.

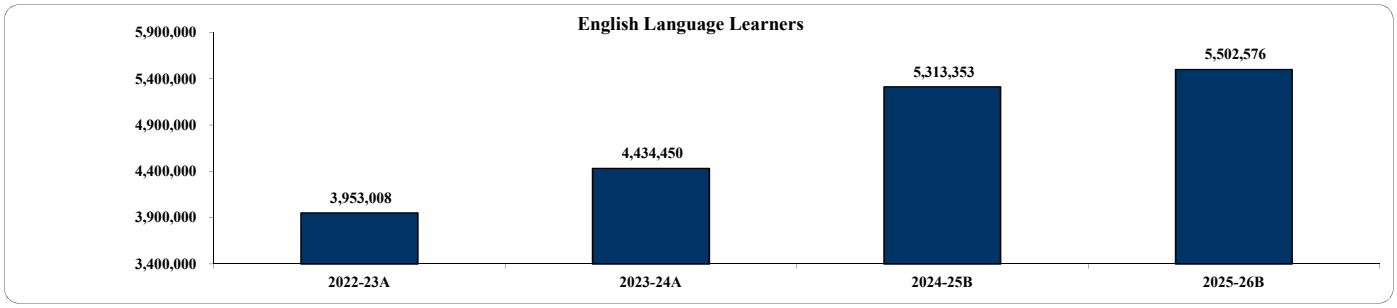
Overall spending is projected to be $1.4M or 6.8% higher at $22M for FY25-26 based on higher $/ADMw in the 2025-27 budget.

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

General Fund Detail Budget - 1291 English Language Learners

1291 English Language Learners Continued



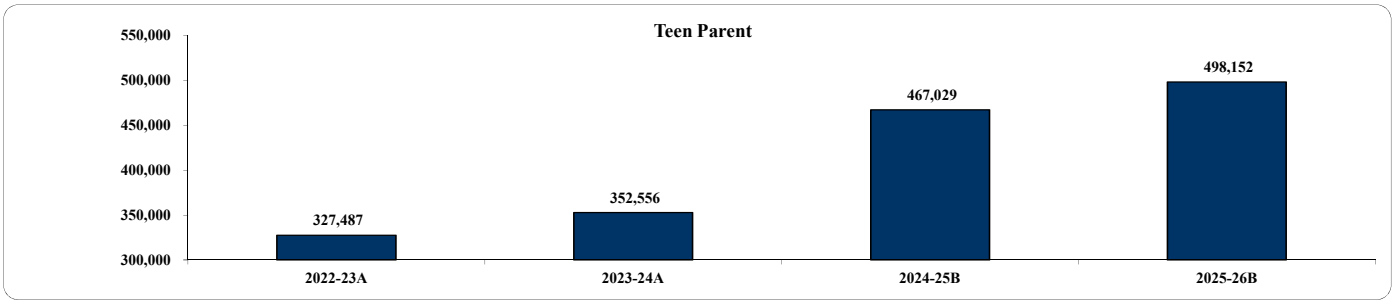
Across all funds, the FTE for FY 25-26 is 49.64, which is 1.0 FTE higher to the prior year due to the increased number of students in this area. The District, in contrast to overall declining enrollment, has seen a 34.1% growth in ELL students over the last five years (see graphic below) In summary, the District's English as a Second Language (ESL) program represents FTE across all funds. English for Speakers of Other Languages (ESOL) endorsed teachers (24 FTE) are assigned to all elementary, middle, and high school locations based on the number of students at each location. Staff focus on instructing students, using the English Language Development Curriculum and other supplementary materials, with the goal of English language acquisition for every student. School-based EL classified staff (23.94 FTE) are used within the program to assist students in language acquisition and to provide student support within core curriculum areas. The staff's time and location are based on student need, so some locations are assigned more ESL assistant and teacher time than others. The ESL program is managed by the Emerging Multilingual and Migrant Education (EMME) Coordinator (.5 FTE from general budget) who supports the program in terms of language acquisition and program fidelity, staff training and support, and data analysis. The ESL program includes a Dual Language program, translators/Interpreters, Migrant Education Secretary and Newcomer Family Liaison. Increases in the ESL program are due to the contractual wage increases, as well as higher numbers of enrollment.

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

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

General Fund Detail Budget - 1292 Teen Parent

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

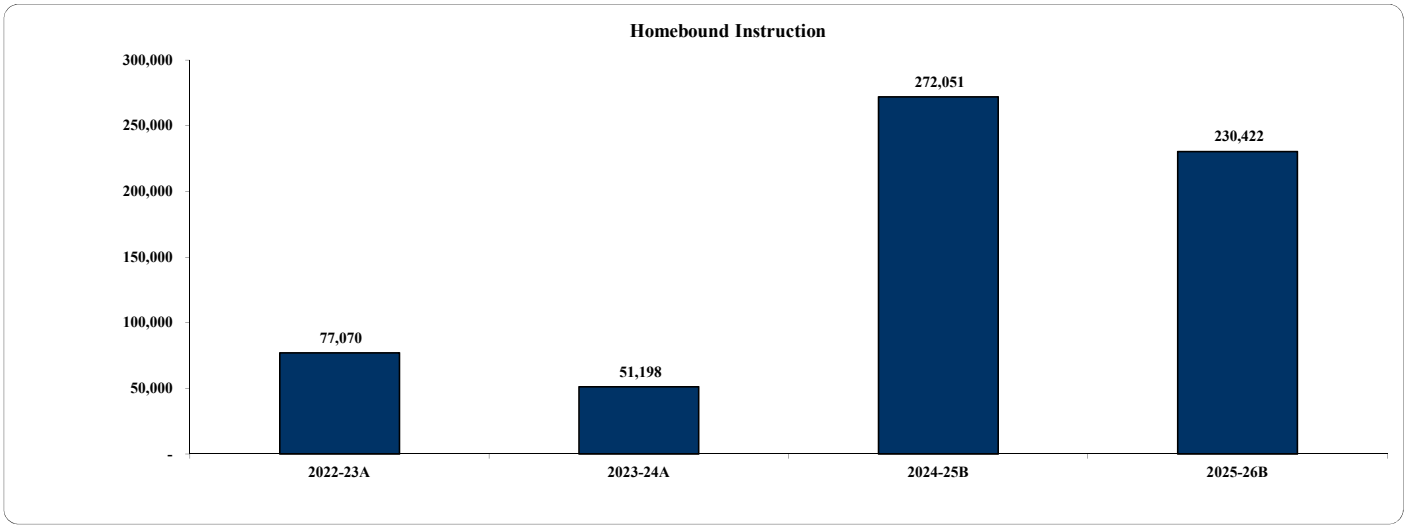


The Pregnant and Parenting Teen (PPT) program is located at the North Medford High Early Learning Center (ELC), formerly called the Child Development Center (CDC). Enrollment in the program is not mandatory for pregnant and parenting teens and there is no waiting list. The PPT program serves students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

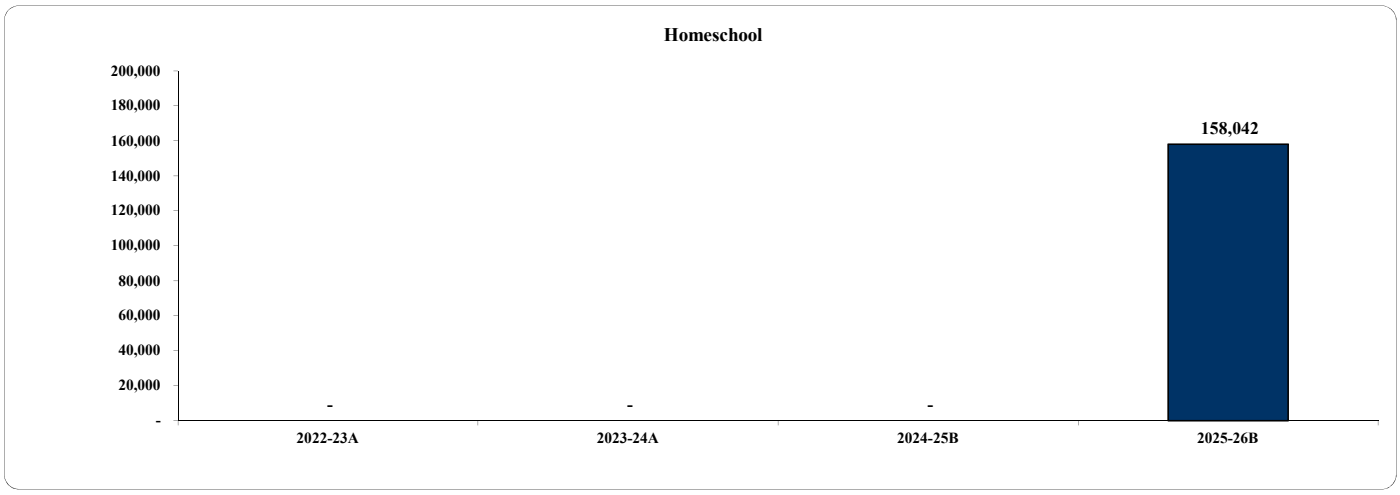
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	-	18	-	-	-	
Classified Overtime	-	3,812	-	-	-	
Extra Duty Compensation	-	-	-	-	-	
Home Instruction	59,536	35,478	122,404	160,611	160,611	
SALARIES & WAGES	**59,536**	**39,308**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



Homebound teachers are assigned on an as-needed basis to students who, for one reason or another, cannot attend school. Students who typically require homebound instruction include students with medical conditions that cannot be accommodated at school, teen parents, students with behavior issues that cause them to be a danger to themselves or others, students who are awaiting alternative placement, and expelled students who may need this option. Spending in FY25-26 is roughly flat from the prior year. There is no FTE designated to this function. Temporary labor is used on an as needed basis by licensed staff for students who currently need homebound instruction, which fluctuates throughout the year.

General Fund Detail Budget - 1296 Homeschool

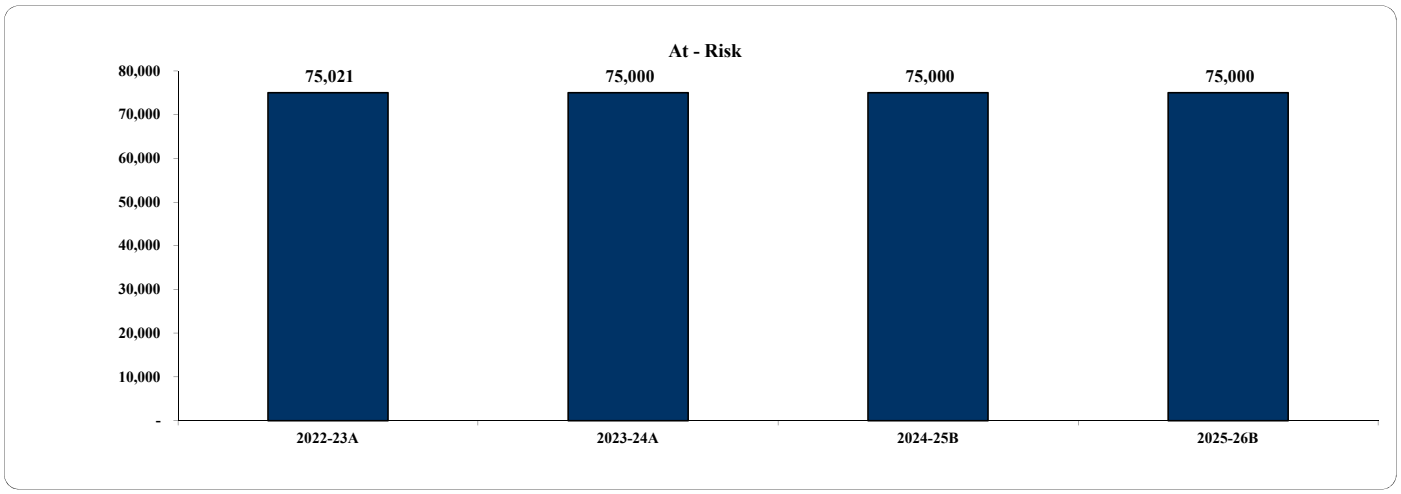
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	-	-	-	92,700	92,700	
SALARIES & WAGES	**-**	**-**	**-**	**92,700**	**92,700**	**-**
PERS	-	-	-	32,295	32,295	
Social Security	-	-	-	5,747	5,747	
Medicare	-	-	-	1,344	1,344	
Workers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



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

General Fund Detail Budget - 1297 At-Risk

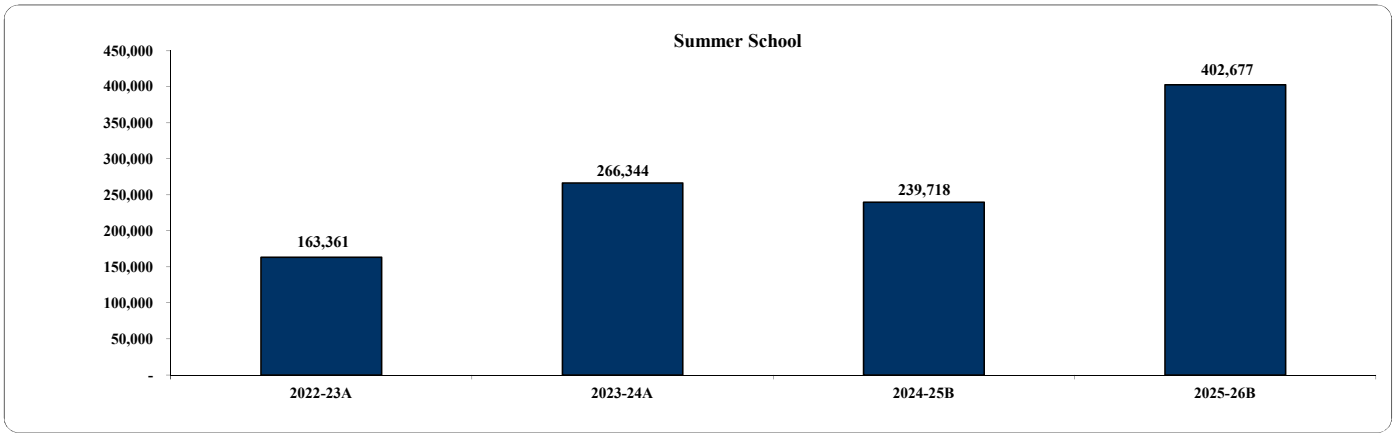
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Long Term Disability	21	-	-	-		
BENEFITS	**21**	**-**	**-**	**-**		
Professional Services	75,000	75,000	75,000	75,000	75,000	
PURCHASED SERVICES	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	
AT-RISK	**75,021**	**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	
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**	
PERS	24,727	53,072	28,972	83,217	83,217	
Social Security	7,542	11,199	4,897	14,942	14,942	
Medicare	1,764	2,619	1,145	3,495	3,495	
Workers Compensation	141	547	548	1,113	1,113	
Unemployment	112	977	119	2,410	2,410	
Oregon Paid Leave	396	723	316	-	-	
TSA Exec ER Paid	-	-	11,125	-	-	
125 Plan Opt Out	-	-	10,600	-	-	
TSA Classified ER Paid Health Insurance Option	-	-	600	-	-	
BENEFITS	**34,682**	**69,137**	**58,322**	**105,177**	**105,177**	
Pupil Transportation OTHTS	-	-	35,000	22,500	22,500	
Travel - In District	21	22	1,000	1,000	1,000	
Advertising	400	-	-	-	-	
Other Licensed Subs	-	3,999	-	-	-	
PURCHASED SERVICES	**421**	**4,021**	**36,000**	**23,500**	**23,500**	
Supplies and Materials	6,559	12,278	26,719	33,000	33,000	
SUPPLIES	**6,559**	**12,278**	**26,719**	**33,000**	**33,000**	
Dues/Fees/Memberships	-	276	-	-	-	
OTHER OBJECTS	**-**	**276**	**-**	**-**	**-**	
SUMMER SCHOOL	**163,361**	**266,344**	**239,718**	**402,677**	**402,677**	



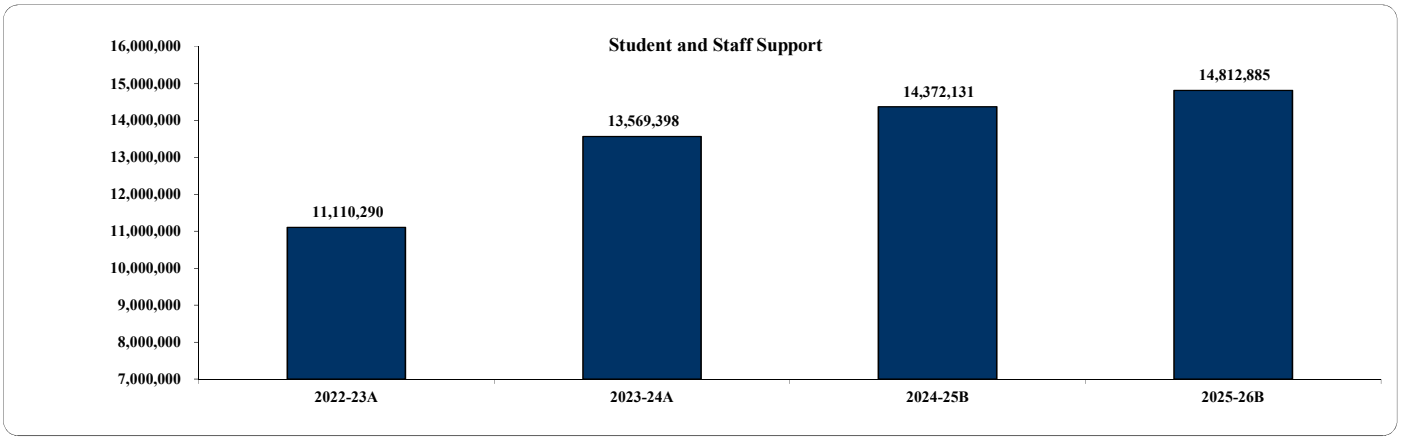
The budget for the Summer Programs for FY25-26 is $.4M. The Summer Programs provide critical additional support for students who are credit deficient, in need of additional support, or to complete graduation requirements. Students will continue to have access to credit recovery options and targeted interventions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

There are no full time FTE dedicated to this function, instead is staffed with existing employees who choose to work during the summer. There will be administrative presence during the Summer Programs at all sites as well as classified support staff. During the summer sessions, schools will be open for four to five hours each day.

General Fund Expenditures - Student and Staff Support Functions

DIRECT 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	
School Resource Officers	434,000	592,923	740,000	740,000	740,000	
Office of the Dean	291,747	469,481	454,173	500,039	500,039	
Counseling	1,630,375	1,743,183	1,735,201	1,750,069	1,750,069	
Nursing	1,040,049	1,262,252	1,343,539	1,466,787	1,466,787	
Psychological Services	1,612,507	1,482,847	1,465,824	1,454,580	1,454,580	
Speech & Audiology	2,406,194	3,287,911	3,641,582	3,986,508	3,986,508	
Occupational Therapy	26,291	3,052	240,950	372,738	372,738	
General Student Support	426,622	817,273	733,836	757,982	757,982	
Student Wellness	214,719	262,356	313,216	397,600	397,600	
DIRECT INSTRUCTION SUPPORT	**8,419,442**	**10,257,079**	**10,958,306**	**11,655,120**	**11,655,120**	

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	
Instructional Development	55,363	86,822	63,513	65,000	65,000	
Curriculum Development	499,513	463,016	233,556	184,210	184,210	
Instructional Media Services	136,128	90,424	66,014	65,200	65,200	
School Libraries	1,712,844	1,926,883	1,765,576	1,758,939	1,758,939	
Audiovisual Services	1,241	2,746	8,347	6,375	6,375	
Instructional Staff Development	123,295	564,849	1,087,675	882,520	882,520	
DIRECT STAFF SUPPORT	**2,690,848**	**3,312,319**	**3,413,825**	**3,157,764**	**3,157,764**	
TOTAL DIRECT INSTRUCTION SUPPORT	**11,110,290**	**13,569,398**	**14,372,131**	**14,812,885**	**14,812,885**	**-**
TOTAL GENERAL SUPPORT	**48,491,629**	**51,742,828**	**54,600,982**	**56,613,338**	**56,613,339**	
TOTAL SUPPORT SERVICES	**59,601,919**	**65,312,226**	**68,973,113**	**71,426,222**	**71,426,223**	

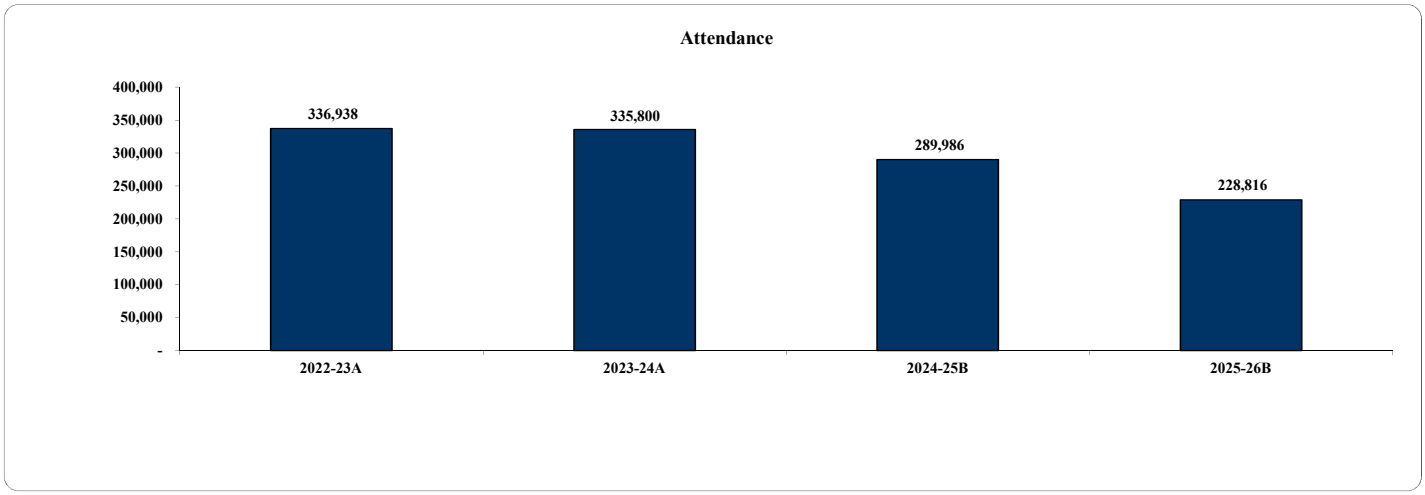


Spending for the Student and Staff Support functions are budgeted at $71.4M for the FY25-26 Budget, up $2.4M (3.5%) from the FY24-25 Budget. Across all funding sources the FY25-26 Budget is 111.59 FTE, which is flat to the prior year.

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

General Fund Detail Budget - 2112 Attendance

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

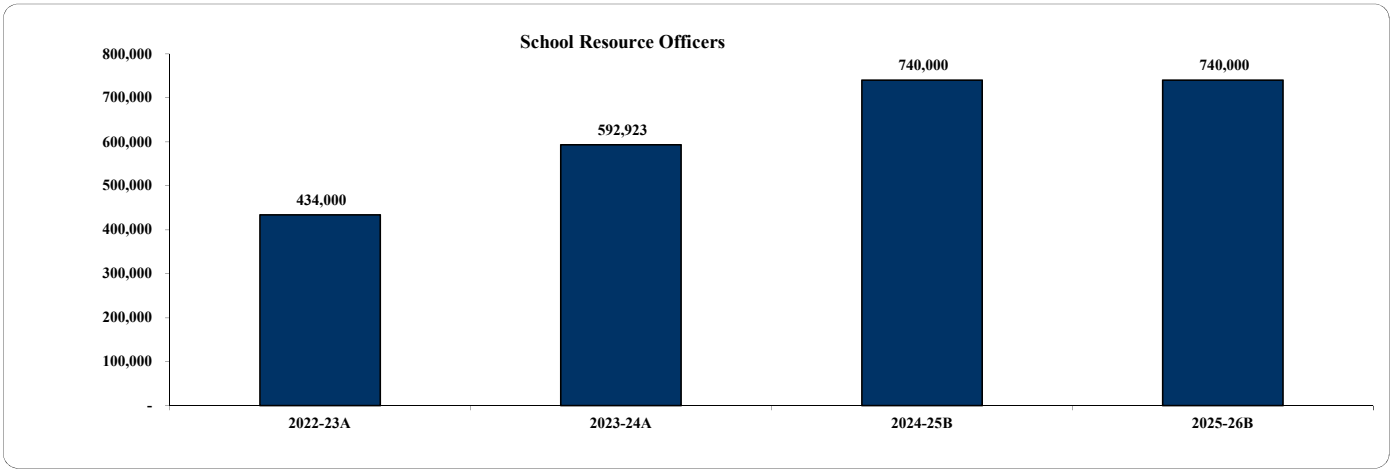


Attendance Specialists make visits to students' homes and work with students and families to improve attendance using a variety of strategies.

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



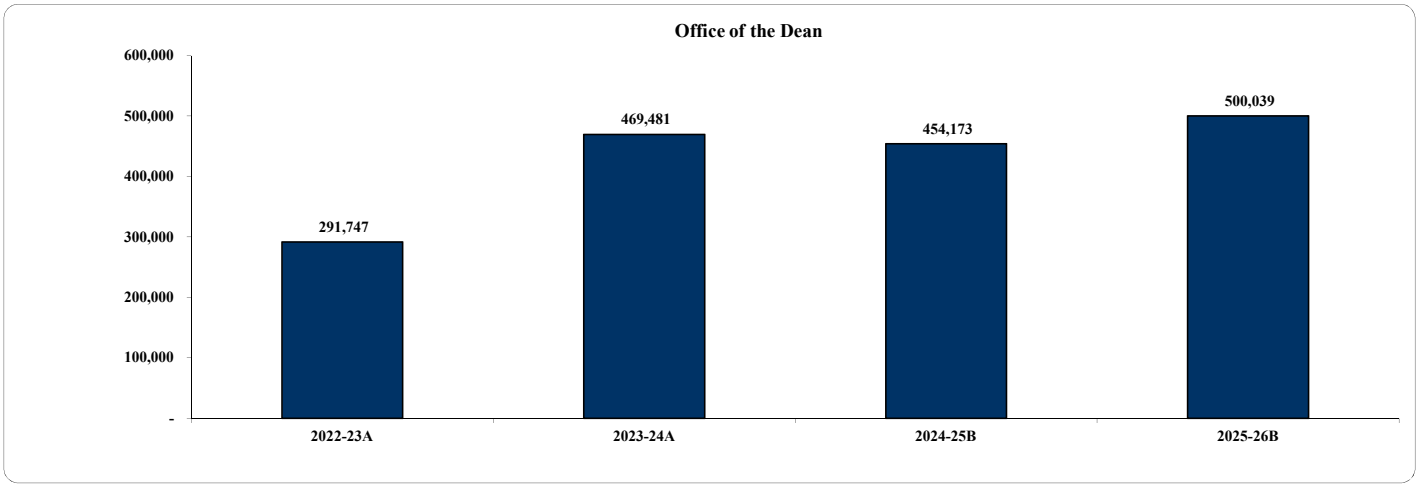
Function 2115 provides law enforcement support for enhancing student safety in partnership with the Medford Police Department (MPD) for School Resource Officers (SROs) and School Marshals.

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

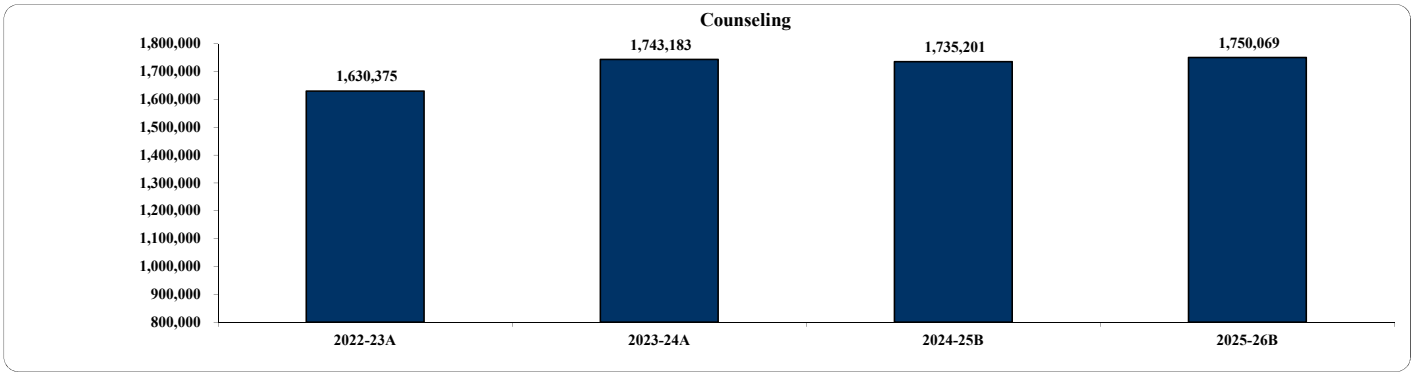


The budget for Office of the Dean is $0.5M. The total FTE in this function is 3.0 with one dean at each middle school.

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

General Fund Detail Budget - 2122 Counseling

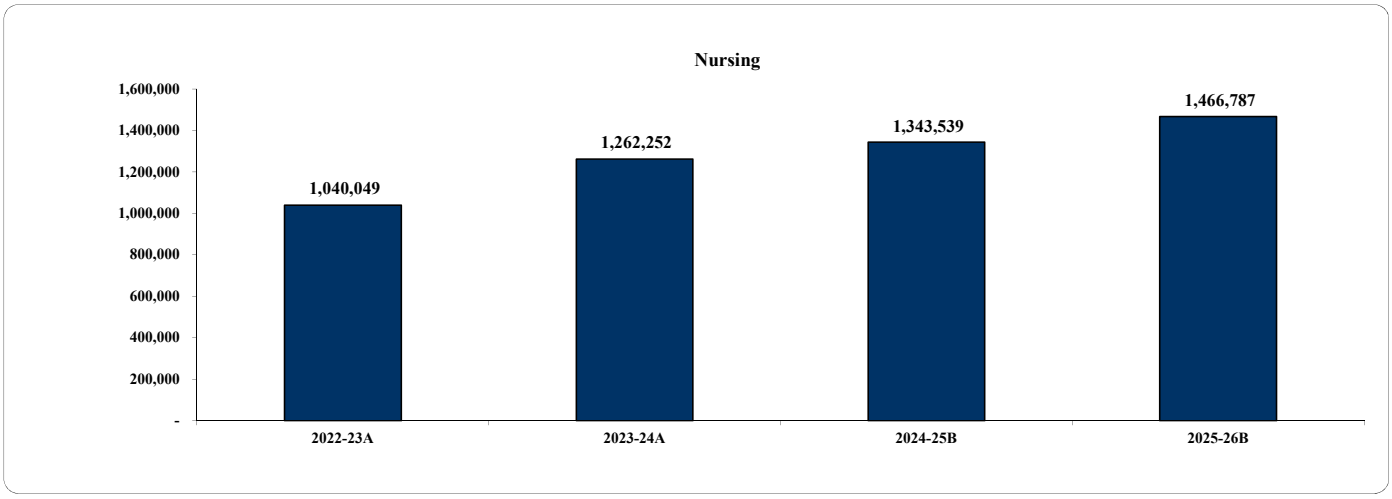
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	948,139	976,954	989,186	985,804	985,804	
Classified	32,413	32,497	36,904	41,269	41,269	
Licensed Temporary	1,633	1,912	-	-	-	
Classified Temporary	1,410	-	-	-	-	
Classified Overtime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



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

General Fund Detail Budget - 2134 Nursing

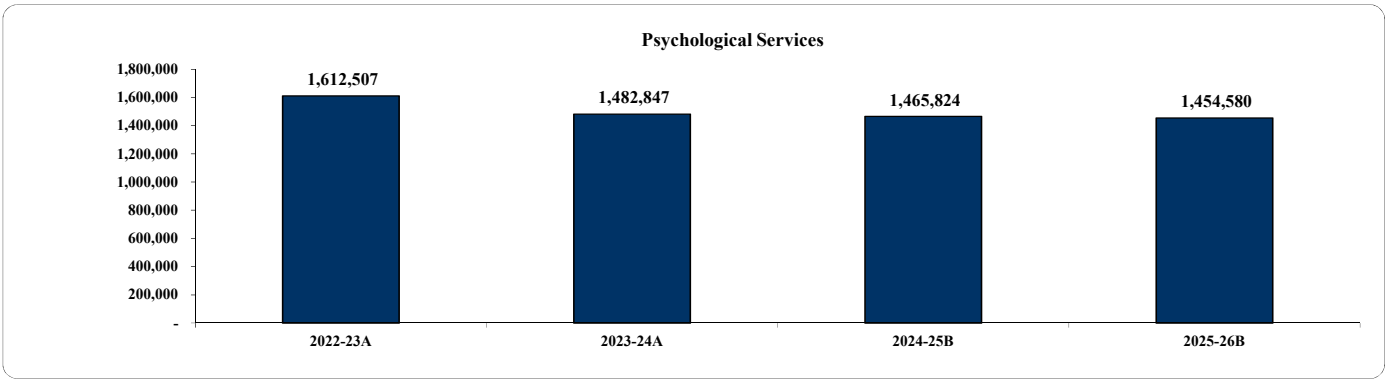
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	602,397	701,092	757,296	829,270	829,270	
Classified	40,662	74,357	46,812	49,913	49,913	
Classified Overtime	118	1,717	-	-	-	
Insurance Opt Out	2,400	2,400	3,662	2,134	2,134	
SALARIES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



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

General Fund Detail Budget - 2140 Psychological Services

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

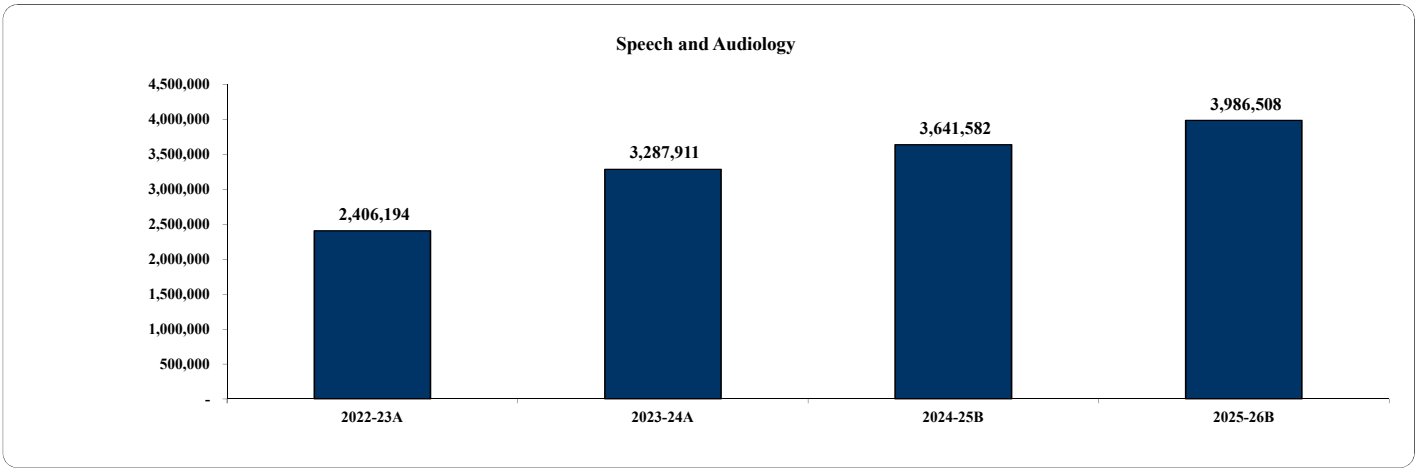


Function 2140 includes evaluation of students to identify a disability and the need for Special Education across the District. Responsibilities include activities related to testing, interpreting results, and consulting with school teams to provide interventions and strategies. This function also includes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

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

General Fund Detail Budget - 2150 Speech and Audiology

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

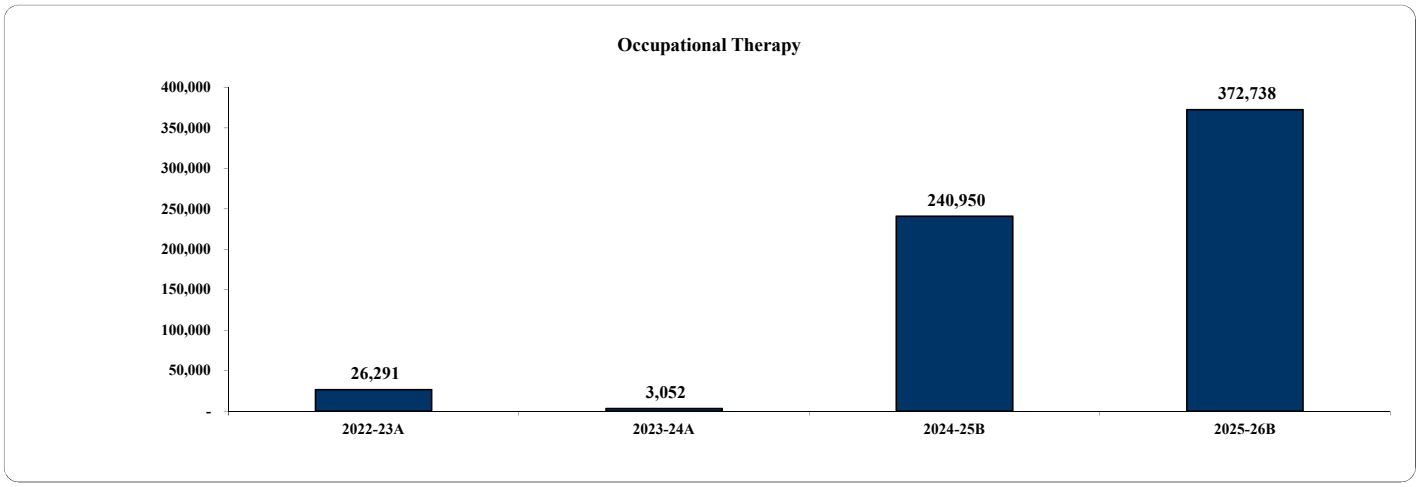


Function 2150 provides support services to Special Education students across the District, including the identification, assessment, and treatment of students with speech, hearing, and language impairments. There are currently 1,406 students who receive speech-language services. The District contracts with Presence Learning for online speech and language services. This amount is highly variable and dependent on the number of available Speech Language Pathologists (SLP's) for hire. If MSD hires more SLP's, then this number with Presence Learning will decrease.

The FY25-26 Budget of $3.9M is $0.3M higher than the FY24-25 Budget. Staffing and contracted services amount increases are due to increased students receiving speech services. This fluctuates based on the ability to recruit qualified staff. There is an $0.25 million increase in Professional Services to serve the projected need as well as cover a new contract with the Stepping Stones program. Staffing for FY25-26 is equal to last year at 17.8 FTE across all funds.

General Fund Detail Budget - 2160 Occupational Therapy/Autism Spectrum

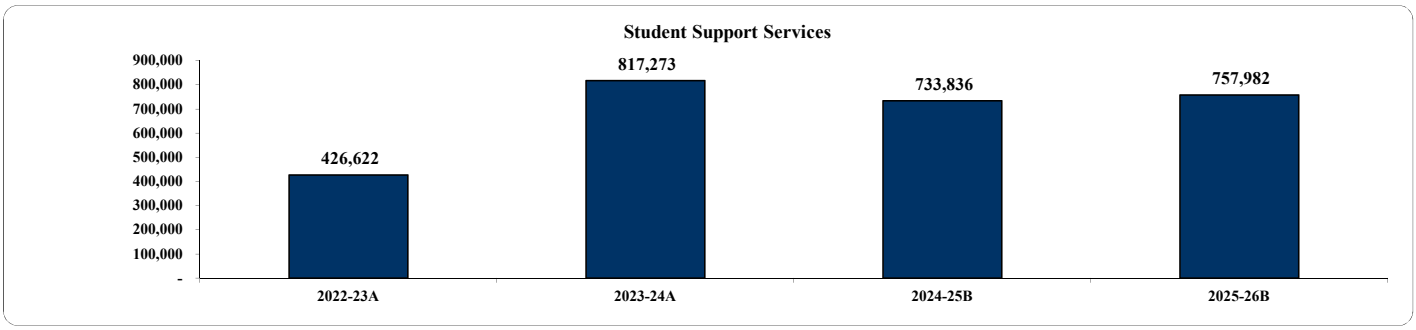
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	-	-	175,953	216,766	216,766	
Classified	15,510	78	-	-	-	
Classified Overtime	14	12	-	-	-	
Extra Duty Compensation	-	-	-	2,748	2,748	
Insurance Opt Out	1,200	-	-	-	-	
SALARIES &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



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

General Fund Detail Budget - 2190 Student Support Services

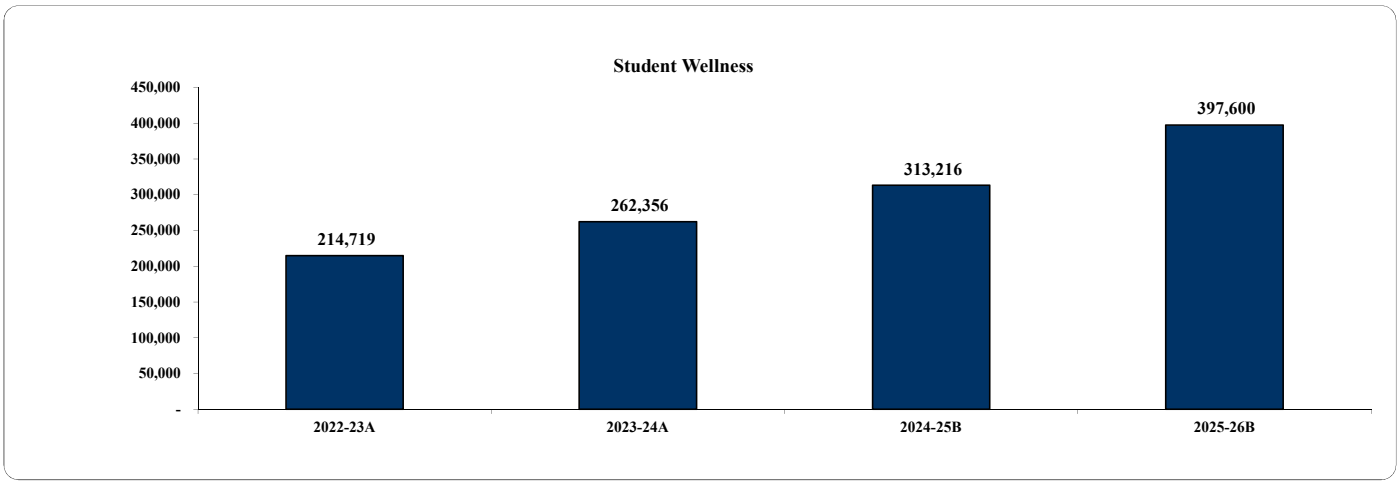
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	-	27,209	26,700	-	-	
Administrators Salaries	132,152	449,330	389,475	417,497	417,497	
Licensed Temporary	2,282	-	36	36	36	
Classified Temporary	-	4,281	1,587	1,587	1,587	
Classified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



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

General Fund Detail Budget - 2191 Student Wellness

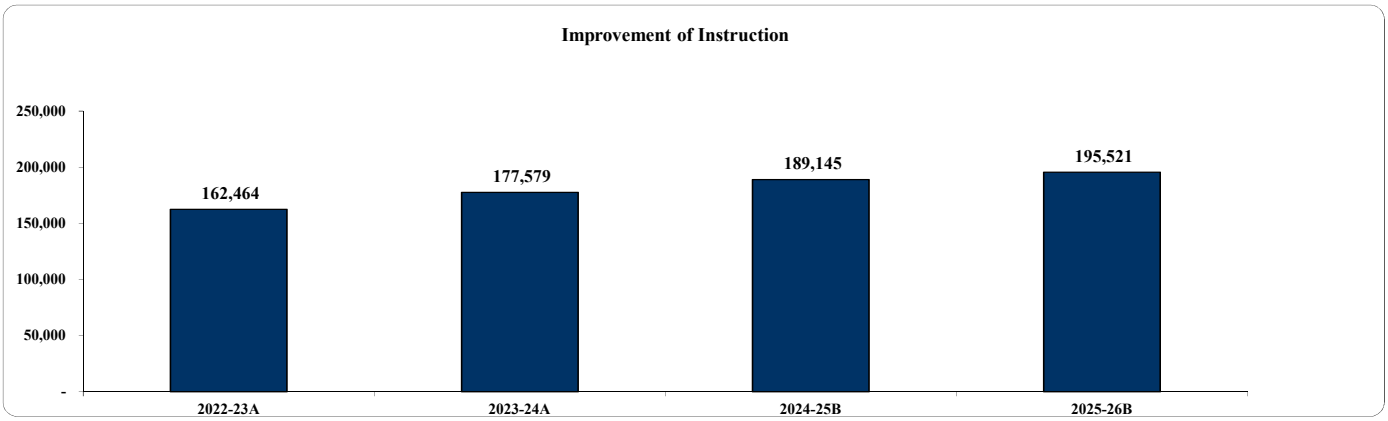
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	43,696	44,525	50,425	49,054	49,054	
Administrators Salaries	60,586	67,954	71,733	82,559	82,559	
Classified Temporary	3,321	1,620	-	-	-	
SALARIES & WAGES	**107,602**	**114,439**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



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

General Fund Detail Budget - 2211 Improvement of Instruction

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

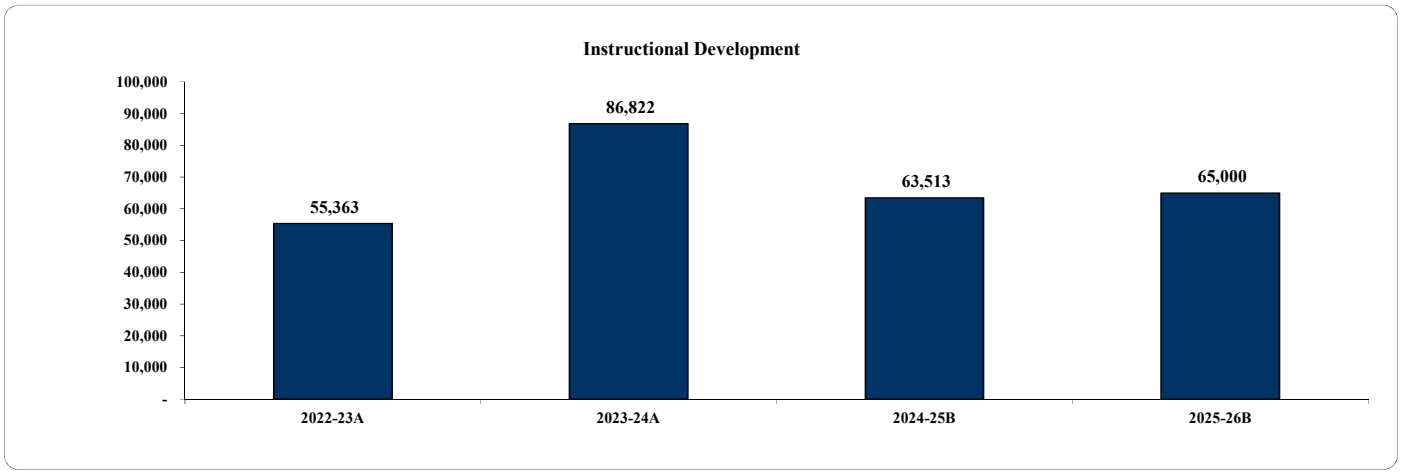


Function 2211 is for activities associated with directing and managing the instructional staff in planning, developing, and evaluating the process providing learning experiences for students. Staffing in the General Fund for the Improvement of Instruction function is flat to current levels. The budget of $195K is roughly flat compared to FY24-25. Total staffing is 2.8 FTE.

(Note: only 1.0 FTE of the following in this function is funded by the GF.)
Executive Director Federal Programs 0.3 FTE
Assistant Director Community Engagement 0.2 FTE
Student Wellness Director 0.5 FTE
Literacy Director 1.0 FTE
Administrative Support 0.5 FTE Administrative Assistant
Teacher on Special Assignment 0.3 FTE

General Fund Detail Budget - 2212 Instructional Development

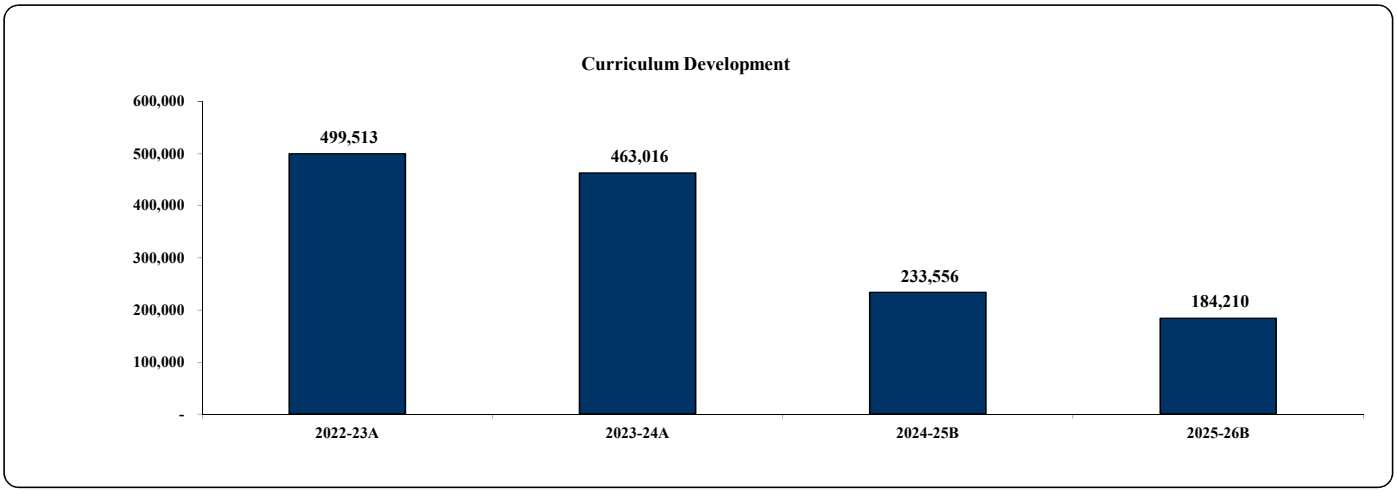
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	-	17,089	-		-	
Licensed Temporary	38	-	-	-	-	-
Classified Overtime	-	43	-		-	
SALARIES & WAGES	**38**	**17,133**	**-**	**-**	**-**	**-**
PERS	12	4,777	-	-	-	-
Social Security/Medicare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

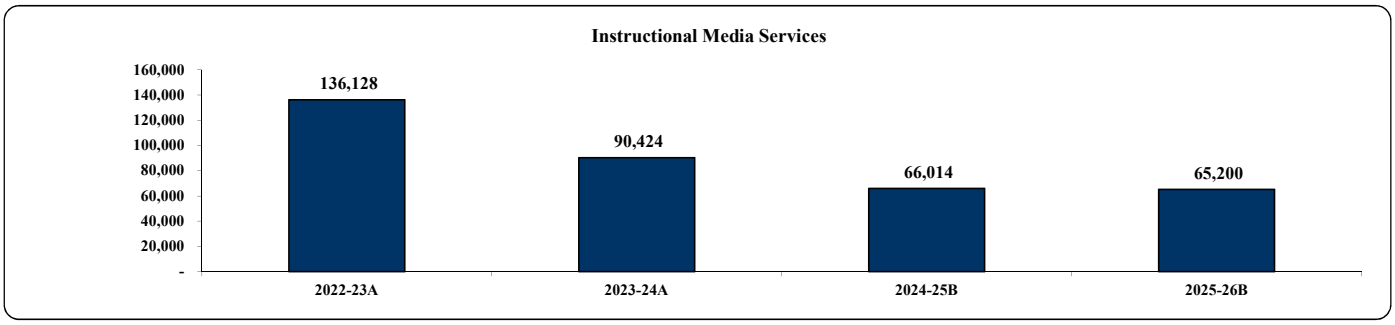


Function 2213 supports K-12 District initiatives for the improvement of instruction through ongoing curriculum development. FY25-26 spending is $0.18M, -$0.049M lower than the FY24-25 Budget. This function fluctuates from year to year based on the specific curriculum needs. The budget for textbooks includes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

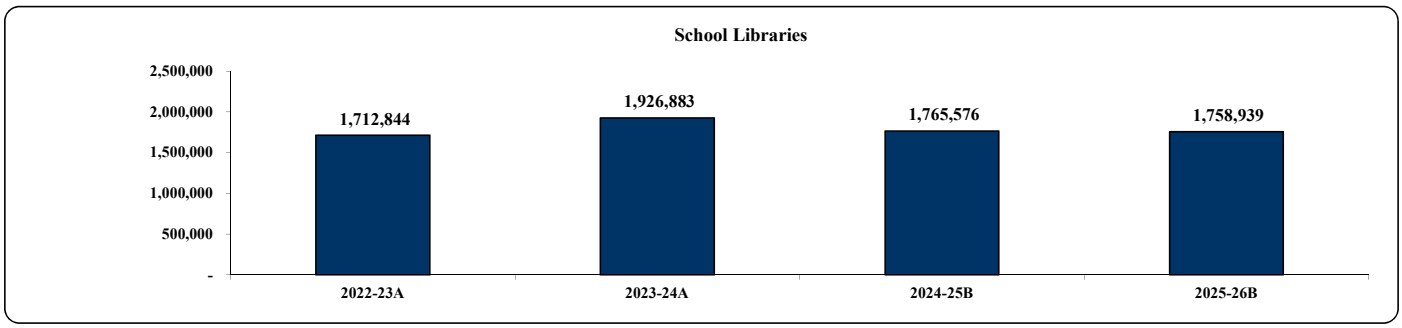
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
SALARIES & WAGES	**-**	**298**	**-**	**-**		
PERS	-	100	-	-	-	
Social Security	-	18	-	-	-	
Medicare	-	4	-	-	-	
Workers Compensation	-	2	-	-	-	
Unemployment	-	0	-	-	-	
Health Insurance	-	32	-	-	-	
Long Term Disability	106	117	-	-	-	
BENEFITS	**106**	**276**	**-**	**-**		
Travel - In District	444	692	200	200	200	
Travel - Out of District	-	523	-	-	-	
PURCHASED SERVICES	**444**	**1,215**	**200**	**200**	**200**	
Supplies and Materials	15,587	20,559	20,814	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	
Hardware	6,405	-	-	-	-	
SUPPLIES	**134,004**	**88,371**	**65,814**	**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**	



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

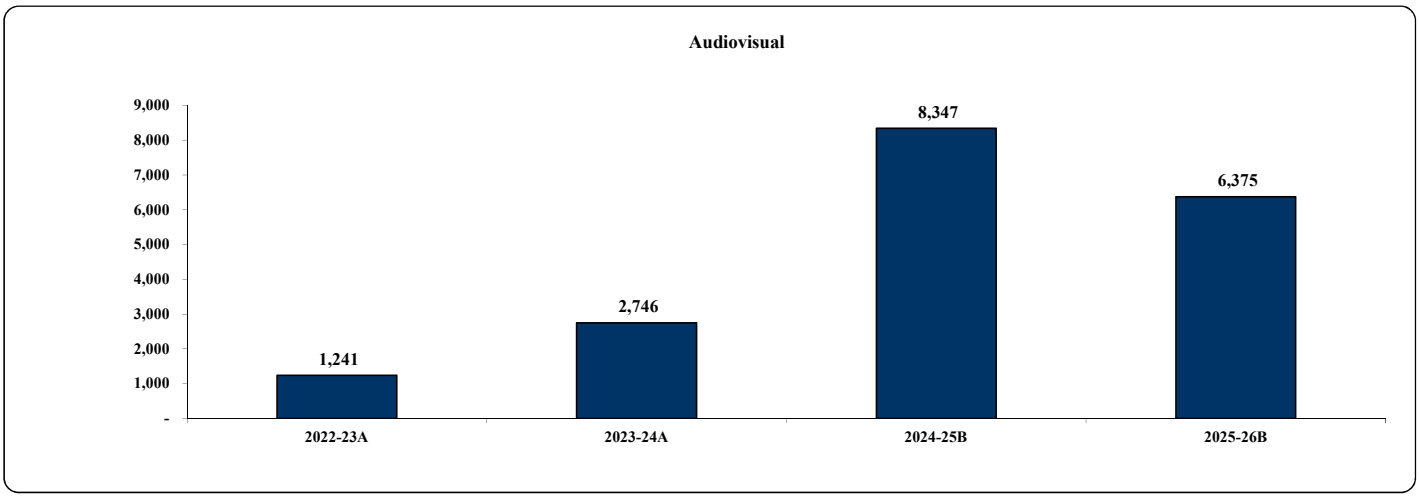


Function 2222 includes staff, services, books, periodicals, technology, supplies, and other resources for school libraries. Each of our schools has one Media Center Technician (except the comprehensive high schools who have two) and the support of the certified K-12 District Library Media Specialist.

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

General Fund Detail Budget - 2223 Audiovisual

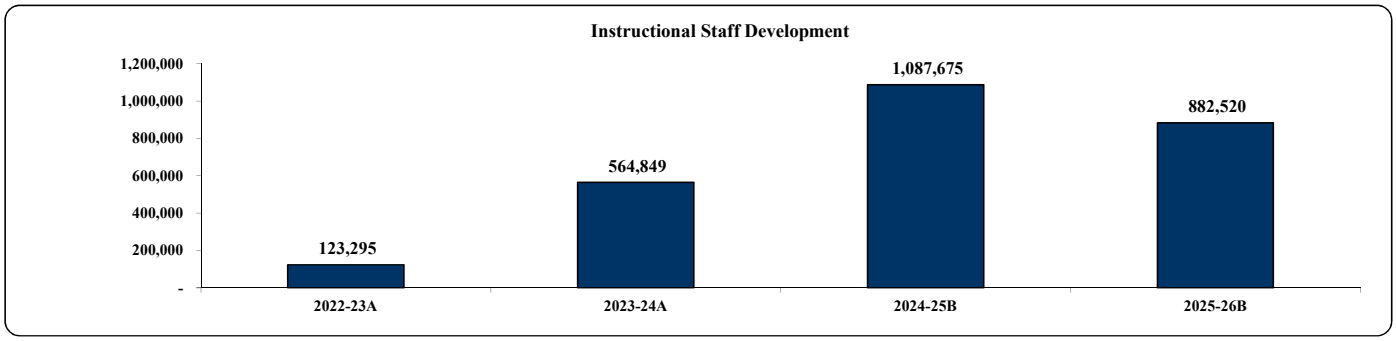
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Supplies and Materials	666	1,252	2,635	2,025	2,025	
Non-Consumables	-	-	1,500	1,000	1,000	
Hardware Under $5000	575	1,494	4,012	3,050	3,050	
SUPPLIES	**1,241**	**2,746**	**8,147**	**6,075**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

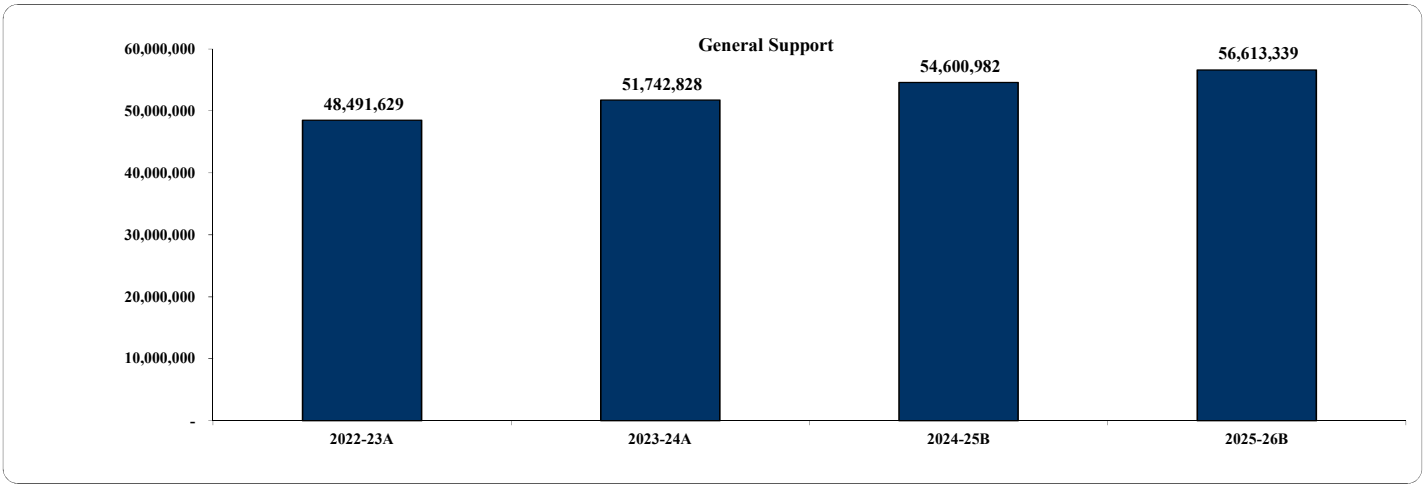
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed Temporary	27,682	343,903	540,182	450,000	450,000	
Classified Temporary	528	-	-	-	-	
Classified Overtime	174	-	227	227	227	
SALARIES & WAGES	**28,384**	**343,903**	**540,409**	**450,227**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



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

General Fund Expenditures - General Support Functions

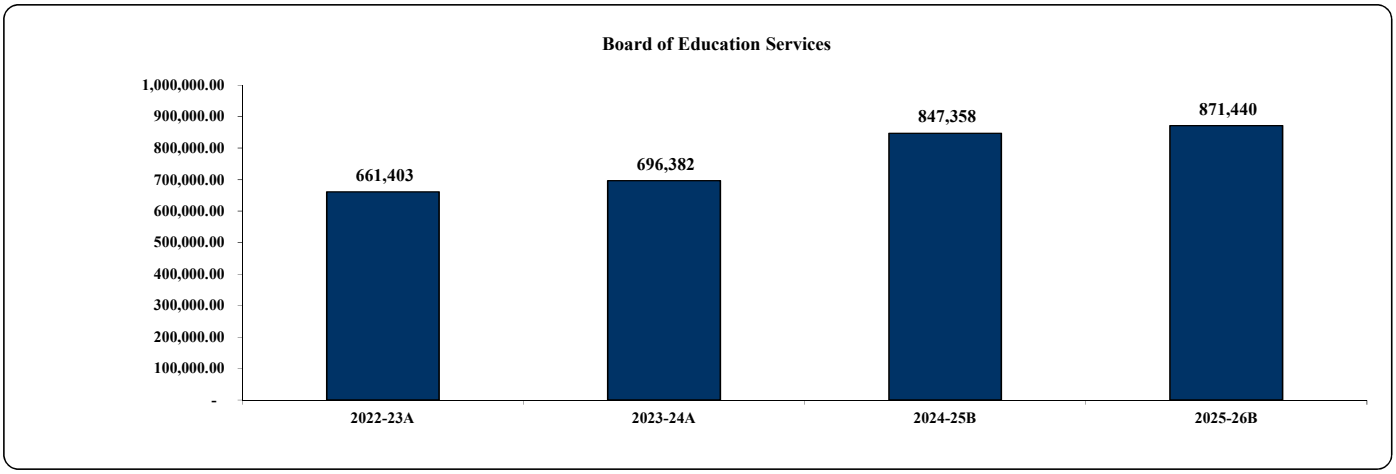
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Board of Education	661,403	696,382	847,358	871,440	871,440	
Office of Superintendent	1,202,523	1,313,781	1,280,585	1,306,412	1,306,412	
Communications	503,349	538,218	600,307	597,284	597,284	
Teaching and Learning	1,706,343	1,791,740	1,643,745	1,624,611	1,624,611	
Secondary Athletics	286,070	329,157	328,982	336,783	336,783	
Office of the Principal	9,557,980	10,970,528	11,872,385	12,595,540	12,595,540	
Business Services	1,212,458	1,273,557	1,306,224	1,366,014	1,366,014	
Other Fiscal Services	58,727	59,528	67,633	93,756	93,756	
Custodial	4,725,037	5,372,082	6,068,575	6,386,047	6,386,047	
Maintenance Services	10,550,320	10,948,864	11,504,526	11,904,391	11,904,391	
Vehicle Maintenance	228,076	189,792	200,000	200,000	200,000	
Building Security	113,167	102,190	208,000	208,000	208,000	
Student Transportation	5,610,756	5,686,845	6,525,036	6,848,294	6,848,294	
Purchasing and Distribution	691,483	888,499	342,160	374,428	374,428	
Printing and Publishing	222,262	264,805	279,500	283,052	283,052	
Human Resources	1,907,498	1,818,079	1,748,391	1,854,019	1,854,019	
Information Technology	4,346,666	4,966,048	5,094,186	5,054,881	5,054,881	
Network and Telecommunications	3,393,860	3,351,687	2,688,500	2,982,000	2,982,000	
Early Retirement	1,513,653	1,181,045	1,994,890	1,726,387	1,726,387	
GENERAL SUPPORT	**48,491,629**	**51,742,828**	**54,600,982**	**56,613,339**	**56,613,339**	



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

General Fund Detail Budget - 2310 Board of Education Services

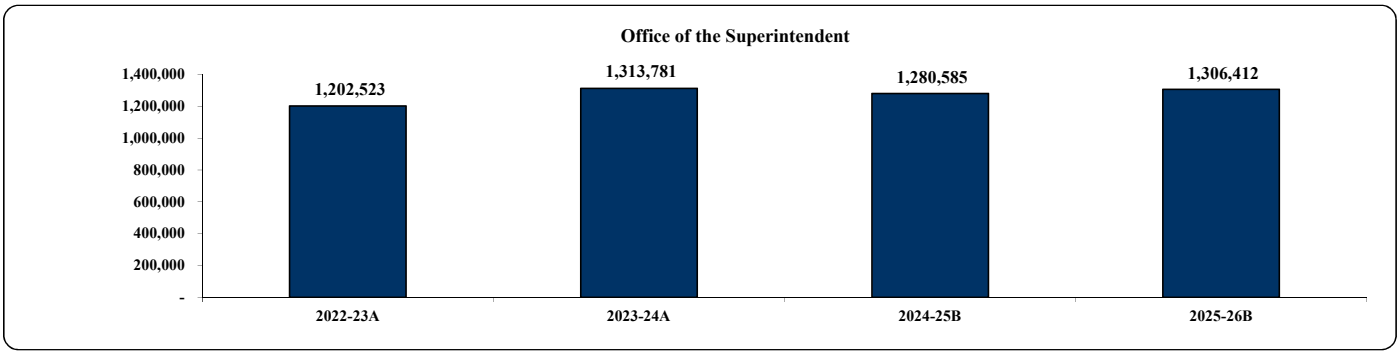
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Cleaning Services	141	-	-	-	-	
Travel - In District	5	-	500	500	500	
Travel - Out of District	9,340	20,201	7,500	7,500	7,500	
Advertising	843	1,014	-	-	-	
Audit	71,000	63,580	60,000	60,000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

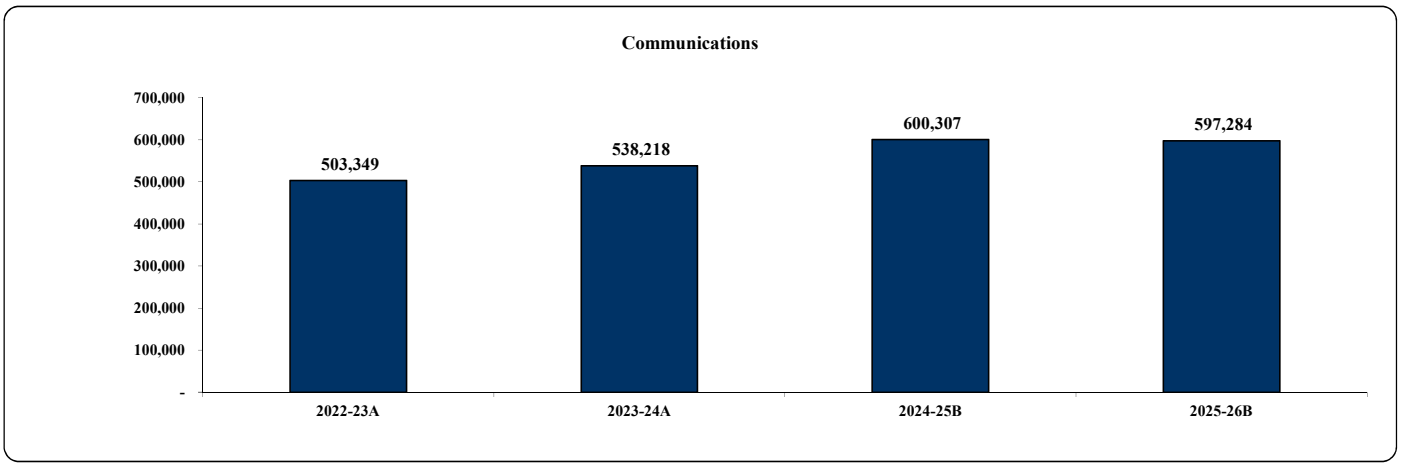
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	186,078	241,347	253,726	268,524	268,524	
Administrators Salaries	504,038	502,934	520,781	532,119	532,119	
Classified Temporary	-	-	4,102	4,102	4,102	
Classified Overtime	51	-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



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

General Fund Detail Budget - 2322 Communications

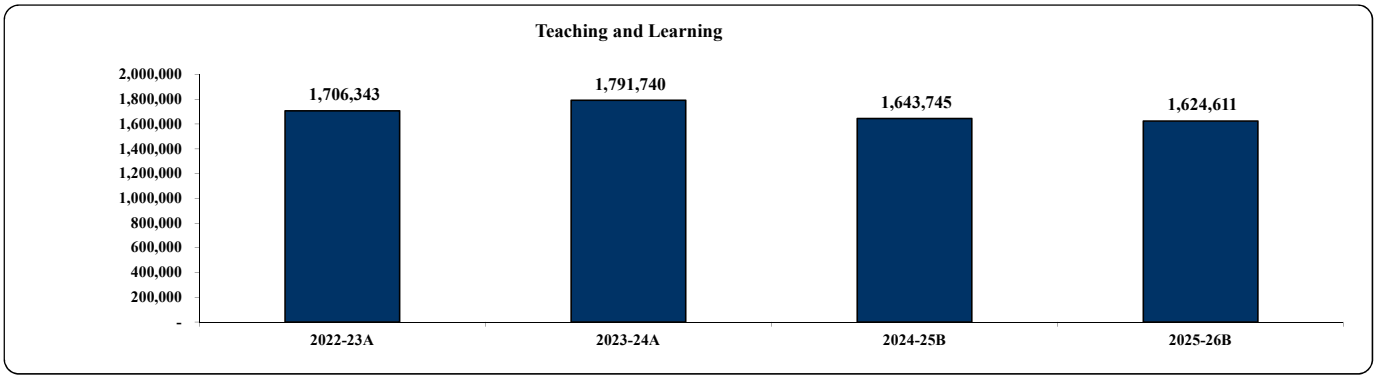
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	122,886	114,072	134,218	158,518	158,518	
Administrators Salaries	139,678	155,628	158,515	170,757	170,757	
Classified Overtime	2,623	536	-	-	-	
Insurance Opt Out	-	1,700	3,672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



The communications and community engagement office supports schools and students by coordinating communication and engagement with families, staff, and our community. The team is the primary point of contact for the news media and manages all District and school websites and social media. It also coordinates direct family engagement and community-wide events. MSD values the input of staff, families, and community members. The communications department works to gather feedback from all stakeholders using a variety of mechanisms. The communications department also produces publications and videos, and keeps families and staff up-to-date on the latest District news and information using a mass notification system. Professional services includes signs for the District to help inform the public of events as well to keep buildings up to date. Spending and staffing in this function are essentially equal to prior year. This function includes 3.0 FTE, which is flat to the prior year.

General Fund Detail Budget - 2327 Teaching and Learning

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

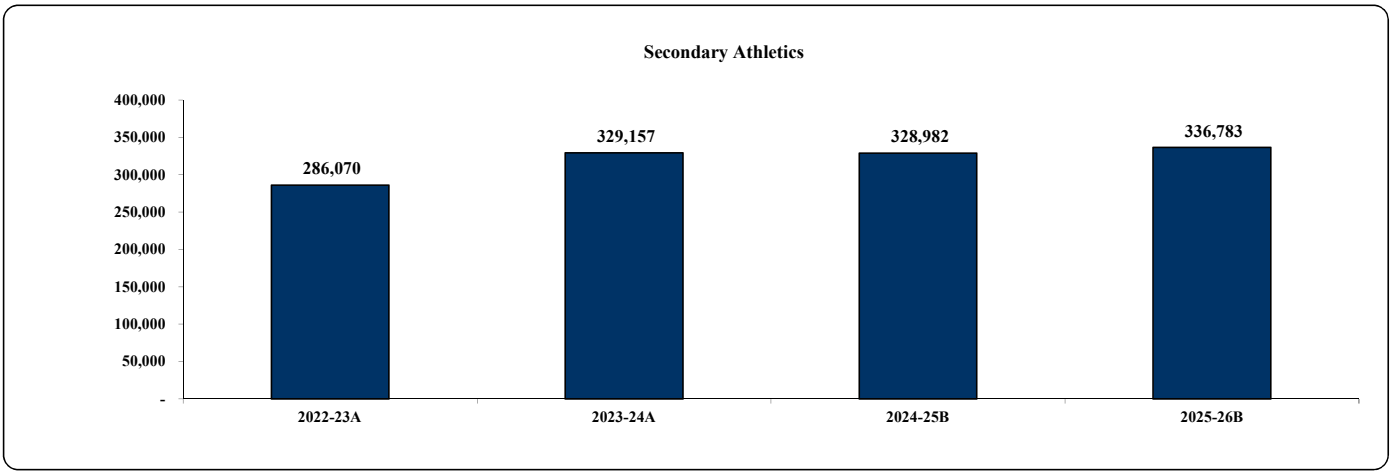


Function 2327 provides the direction and management for all elementary and secondary education, instruction, and operations. It includes staff, services, travel, professional development for staff, and supplies. The decrease in Professional Instructional Services is due to moving a Student Survey into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

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

General Fund Detail Budget - 2329 Secondary Athletics

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



Function 2329 is used for Secondary Athletics Director. Most Secondary Athletics charges are accounted for in the Special Revenue Secondary Athletics fund (p.114) and in the General Fund functions 1122 and 1132 which includes coaching and other stipends. There are 2.0 FTE in this function.

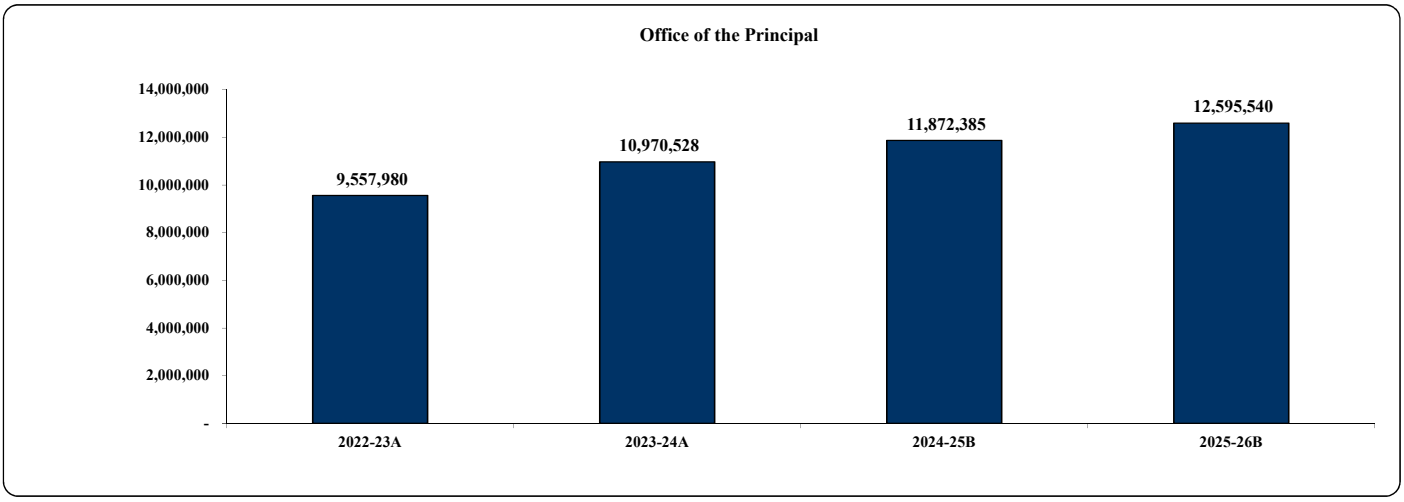
Notes Page

General Fund Detail Budget - 2410 Office of the Principal

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

General Fund Detail Budget - 2410 Office of the Principal

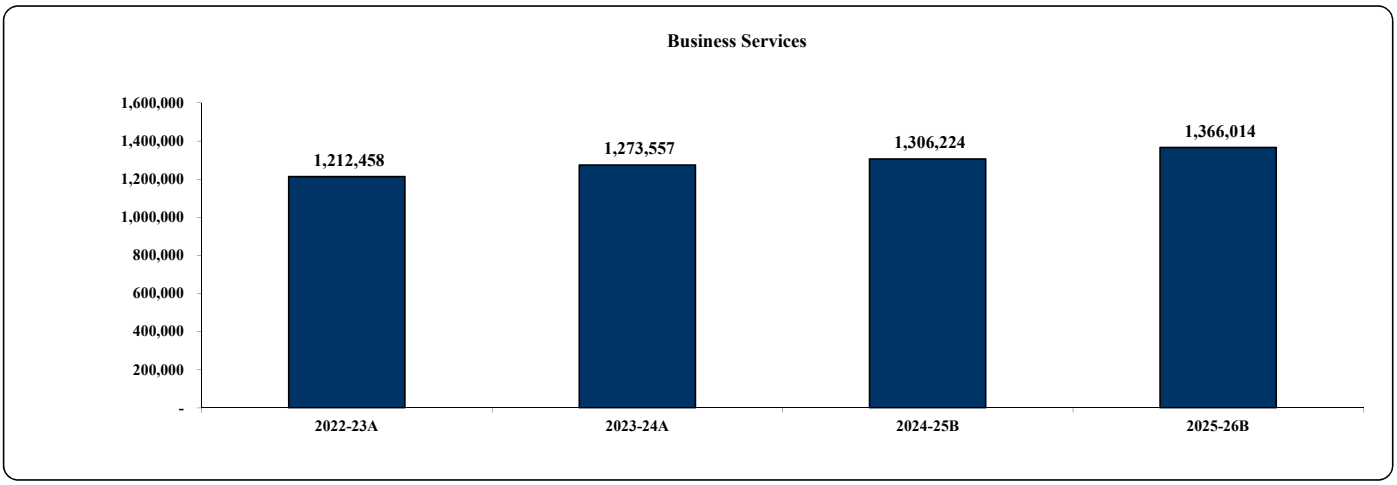
Office of the Principal Continued



Function 2410 includes services, supplies, materials, and staff to support the principals and assistant principals at all 21 Medford non-charter schools. Spending for the FY25-26 Budget is $12.5M, which is an increase of $0.7M or 6% versus the FY24-25 Budget. Staffing across all funds is 110.66 FTE, which has an increase of .91 FTE from other functions.

General Fund Detail Budget - 2521 Business Services

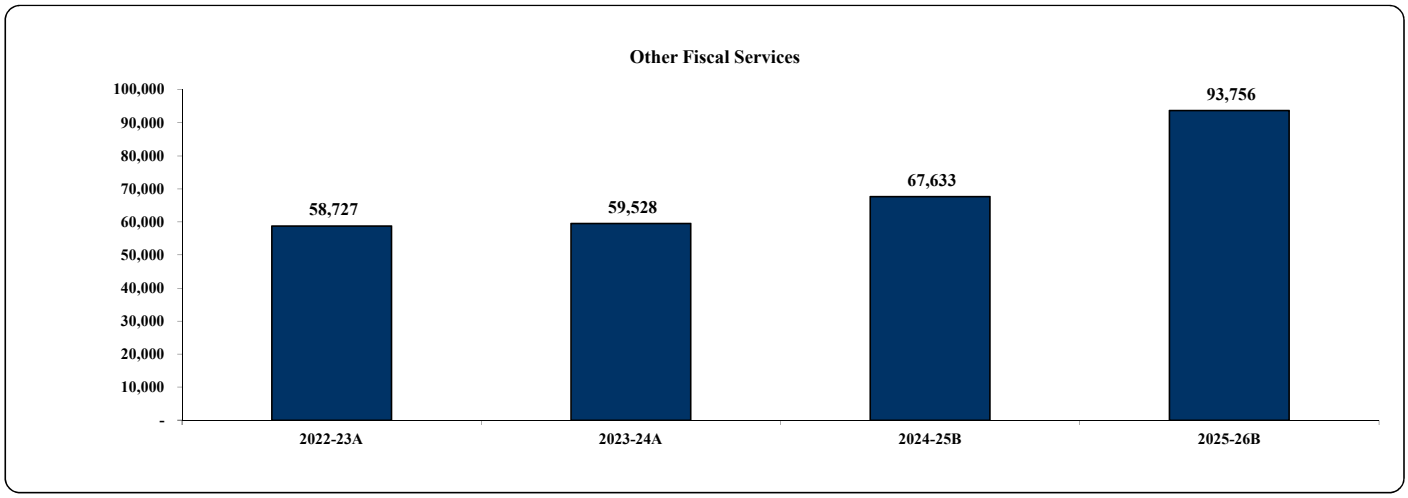
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	341,083	313,625	335,100	367,369	367,369	
Classified Managers	377,078	453,758	466,969	487,416	487,416	
Classified Overtime	3,589	677	1,545	1,545	1,545	
Insurance Opt Out	2,800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



Function 2521 provides the direction, management, and oversight for all District fiscal services, including accounting, accounts payable, audits, processing payroll for over 1,500 employees, and budgeting. This function includes services, supplies, and staff to support the Financial Controller. FY25-26 spending of $1.3M is up $.0.06 million or 4.5% and staffing is flat to prior year at 8.8 FTE.

General Fund Detail Budget - 2529 Other Fiscal Services

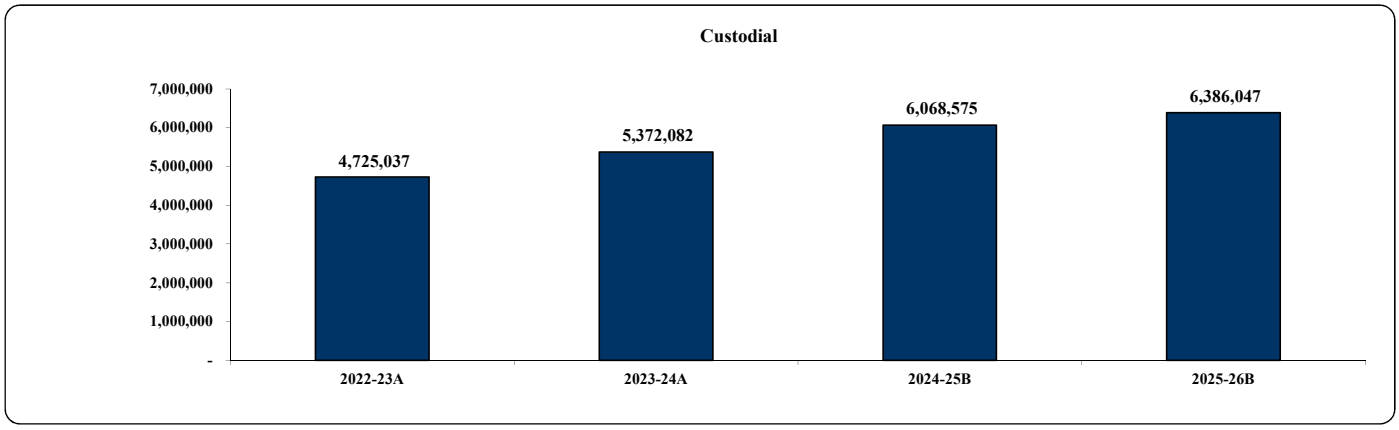
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Professional Services	22,419	17,363	22,480	22,480	22,480	
PURCHASED SERVICES	**22,419**	**17,363**	**22,480**	**22,480**	**22,480**	
Dues/Fees/Memberships	36,308	42,164	45,153	71,276	71,276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



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

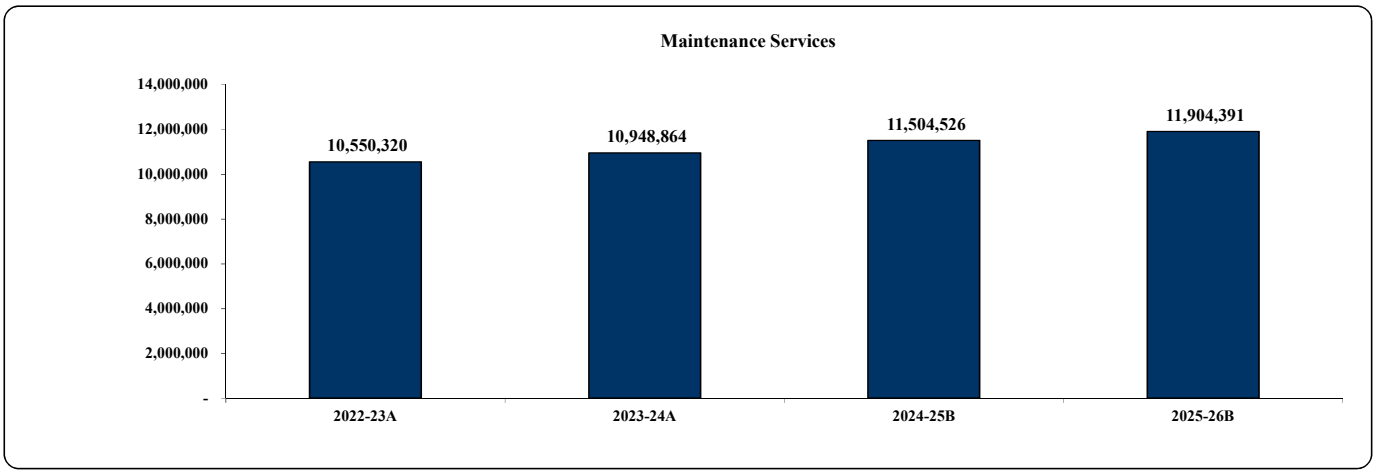
Notes Page

General Fund Detail Budget - 2544 Maintenance Services

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

General Fund Detail Budget - 2544 Maintenance Services

2544 Maintenance Services Continued

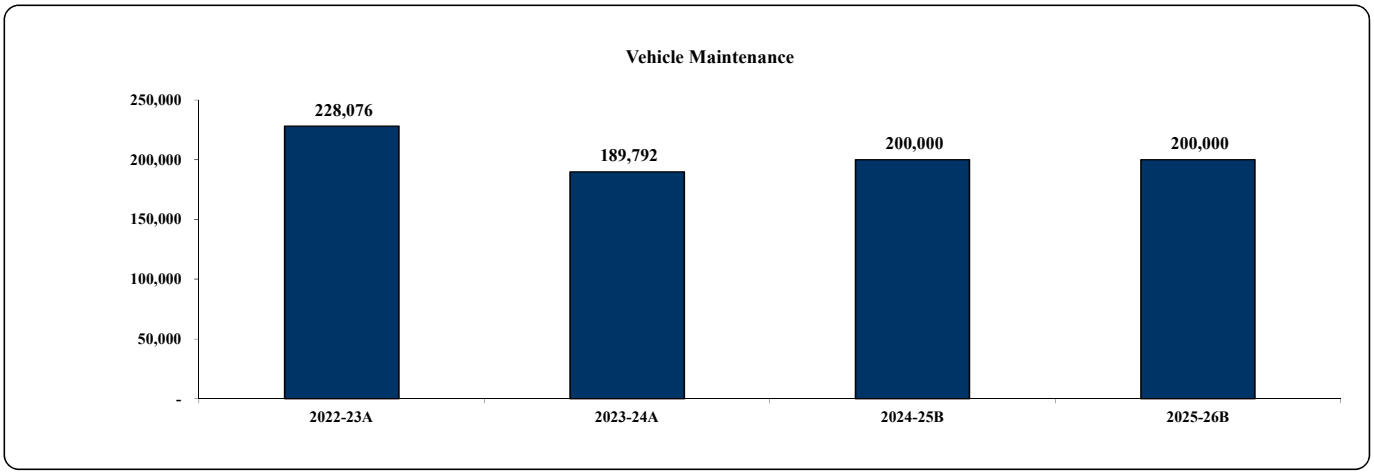


Function 2544 includes services, supplies, equipment, utilities, materials, and staff necessary to maintain and repair all District schools, auxiliary buildings, and grounds across 23 sites with 1.95 million square feet of facility space and over 279 acres of grounds. Spending in the FY25-26 Budget is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

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

General Fund Detail Budget - 2545 Vehicle Maintenance

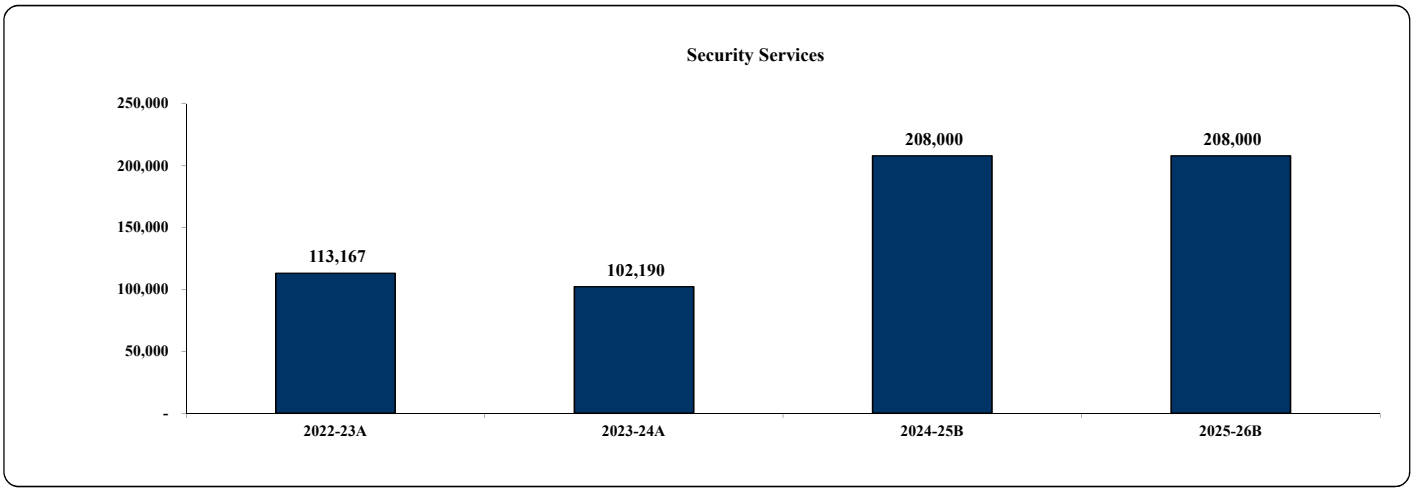
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Repair/Maintenance	125,552	91,124	100,000	100,000	100,000	
Travel - In District	107	440	-	-	-	
PURCHASED SERVICES	**125,659**	**91,564**	**100,000**	**100,000**	**100,000**	
Supplies and Materials	101,480	97,810	100,000	100,000	100,000	
SUPPLIES	**101,480**	**98,229**	**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**	



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

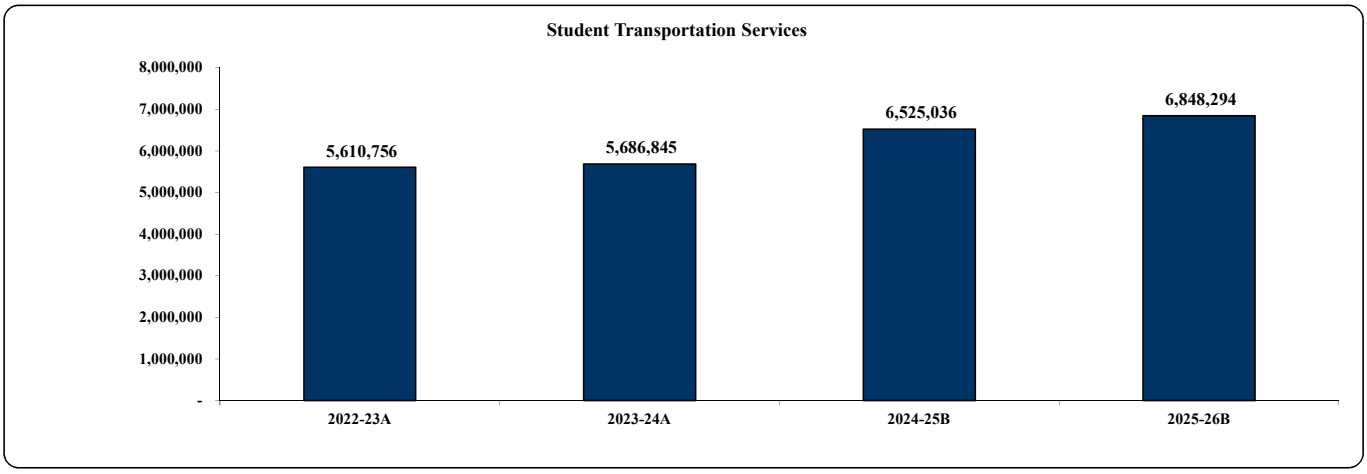
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Professional Instr. Services	-	-	-	-	-	
Repair/Maintenance	91,826	79,278	137,000	137,000	137,000	
Other Property Services	20,797	22,368	70,000	70,000	70,000	
Professional Services	544	544	1,000	1,000	1,000	
PURCHASED SERVICES	**113,167**	**102,190**	**208,000**	**208,000**	**208,000**	
SECURITY SERVICES	**113,167**	**102,190**	**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	-
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**	**-**
Pupil Transportation	5,562,975	5,652,612	6,450,000	6,750,000	6,750,000	
Pupil Transportation - O.T.H.T.S.	47,781	34,168	25,025	25,025	25,025	
Travel - In District	-	-	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**	**-**
Supplies and Materials			5,000	1,000	1,000	
SUPPLIES	**-**	**-**	**5,000**	**1,000**	**1,000**	**-**
STUDENT TRANSPORTATION SVC	**5,610,756**	**5,686,845**	**6,525,036**	**6,848,294**	**6,848,294**	**-**

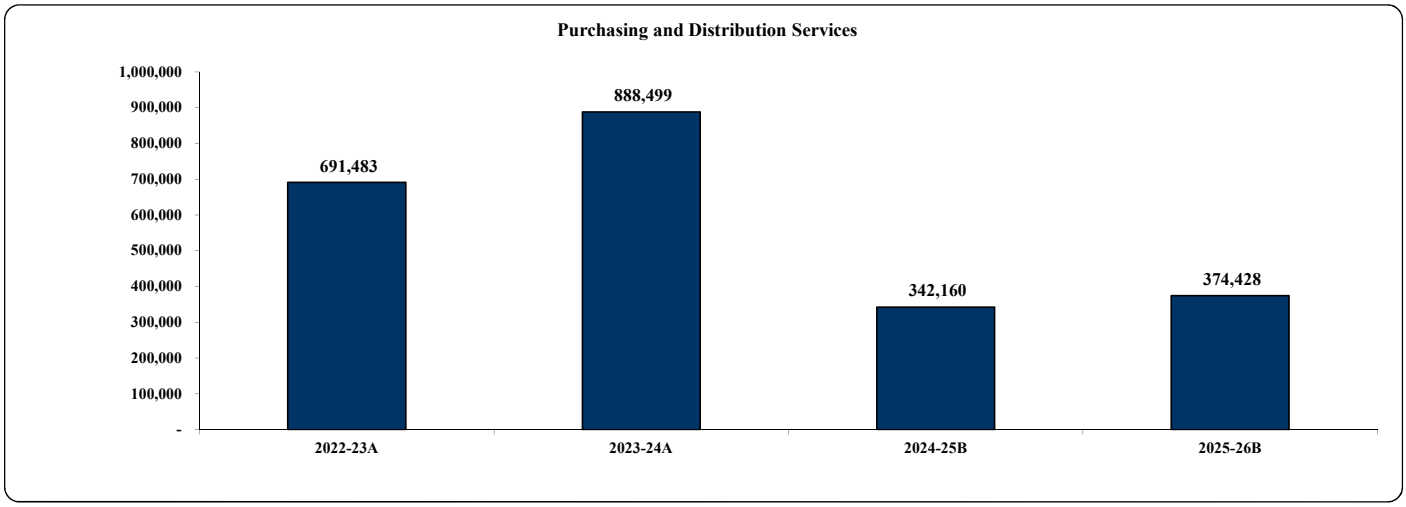


Function 2550 includes a service agreement with First Student to provide all home-to-school transportation activity, as well as non-charter athletic transportation services. This is the gross expense for the District. The state revenue allocation includes a 70% transportation grant reimbursement for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

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

General Fund Detail Budget - 2572 Purchasing and Distribution Service

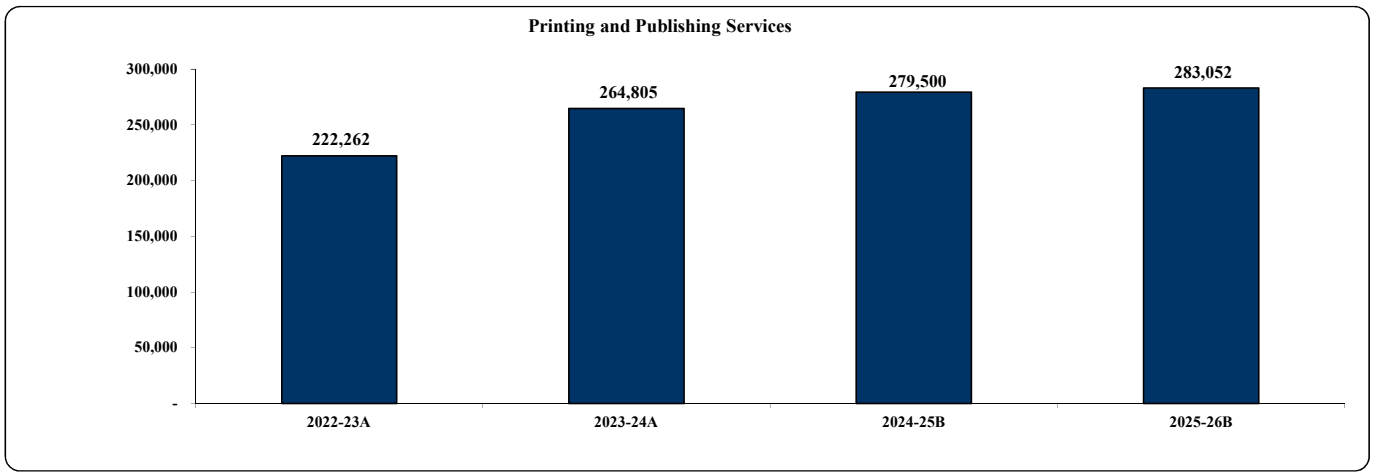
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	136,433	224,917	205,219	217,102	217,102	
Classified Managers	-	420	417	420	420	
Classified Overtime	2,292	3,972	3,500	3,500	3,500	
SALARIES & WAGES	**138,726**	**229,308**	**209,136**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



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

General Fund Detail Budget - 2574 Printing and Publishing Services

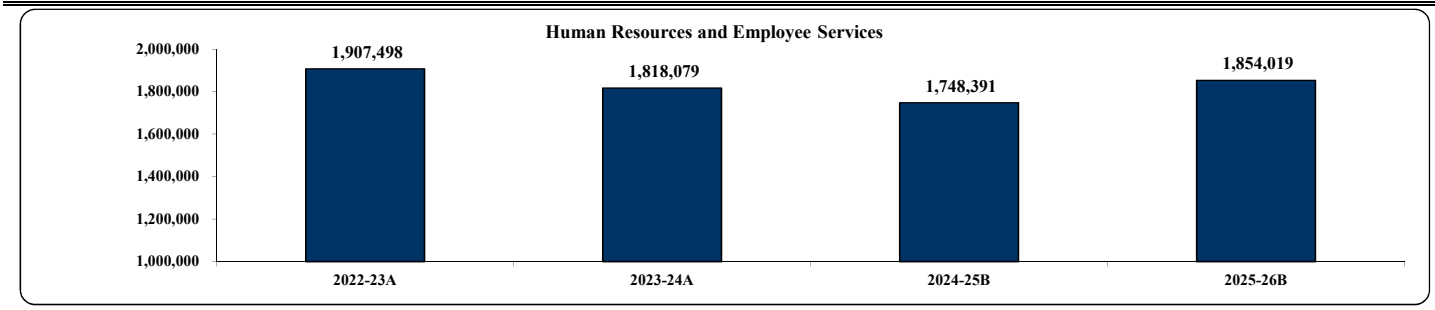
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	-	1,500	-		-	
Classified	80,738	89,793	94,799	100,241	100,241	
Classified Temporary	-	-	4,246	4,246	4,246	
Classified Overtime	4,456	3,925	5,832	5,832	5,832	
Insurance Opt Out	2,400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



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

General Fund Detail Budget - 2640 Human Resources and Employee Services

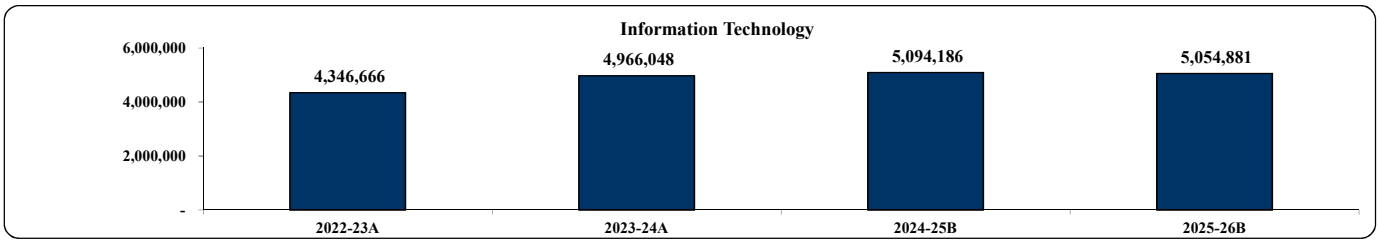
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	589,598	478,355	461,548	529,051	529,051	
Administrators Salaries	413,208	457,060	316,764	326,415	326,415	
Manager Salaries	122,460	121,511	128,249	144,672	144,672	
Temporary -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



Function 2640 is for the direction and management of all personnel and employee services. This includes services, supplies, advertising, software, and staff necessary for the recruitment, monitoring, placement, and pay assignment of all employees. It also includes bargaining, administrative assistance, and contract management. Professional services includes contractual work from outside agencies for employee and volunteer background checks, employee drug screens and consultant fees to assist with some investigations. Software includes: Perform, Records, Recruit and Hire and Frontline Education. $25K is budgeted in Legal for the Hungerford Law Firm and Garrett Hemann Robertson for addressing employee relations issues. The FY25-26 Budget of $1.8M is $0.1M higher than the prior year. Staffing across all funds for FY25-26 is 9 FTE, which is flat to the prior year.

General Fund Detail Budget - 2661 Information Technology

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



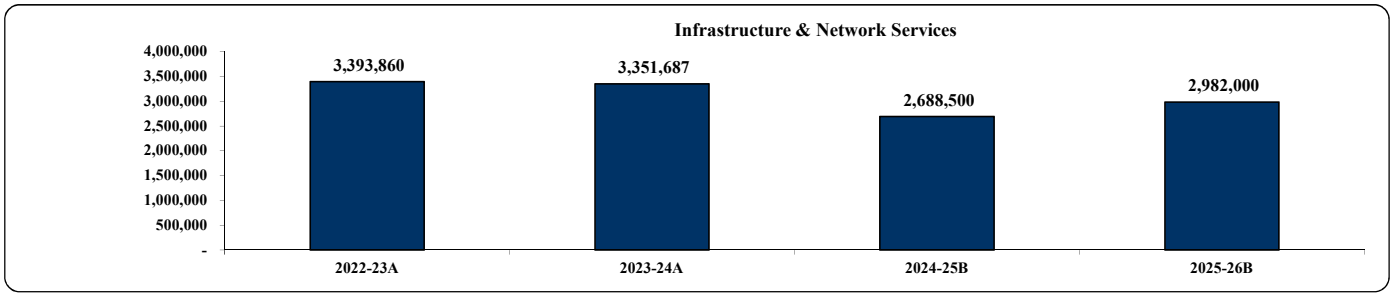
Function 2661 includes costs associated with ongoing computer applications and data services for MSD. Several software solutions for the District's financial, accounting, human resources, student information, and Oregon Department of Education reporting needs are maintained by this department. The primary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

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

This function is responsible for selecting, implementing, and maintaining various software applications including but not limited to: Synergy Student System, Blackboard messaging, PowerSchool Business Plus ERP, and UKG Timekeeping. A combination of IT and NTS is on pp. 100-101.

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

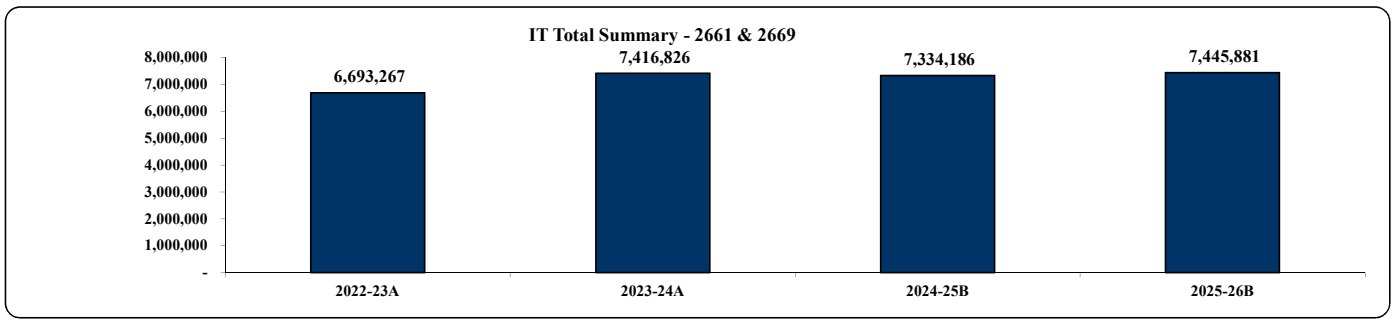
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Classified	52,744	-	-	-	-	
Classified Managers	(106)	-	-	-	-	
Classified Overtime	20,160	-	-	-	-	
SALARIES & WAGES	**72,799**	**-**	**-**	**-**	**-**	
PERS	15,398	-	-	-	-	
Social Security	4,241	-	-	-	-	
Medicare	992	-	-	-	-	
Workers Compensation	1,890	-	-	-	-	
Unemployment	(332)	-	-	-	-	
Oregon Paid Leave	(1,038)	-	-	-	-	
Health Insurance	37,163	-	-	-	-	
Life Insurance	52	-	-	-	-	
Long Term Disability	2,609	2,878	-	-	-	
FSA/HSA	3,000	-	-	-	-	
TSA Classified ER Paid Health Insurance Option	(11,122)	-	-	-	-	
BENEFITS	**52,852**	**2,878**	**-**	**-**	**-**	
Professional Growth	-	4,977	-	-	-	
Cleaning Services	-	951	-	-	-	
Repair/Maintenance/Rentals	77,678	23,071	100,000	100,000	100,000	
Rental Expense	-	-	448,500	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	
Advertising	373	298	-	-	-	
Tuition	-	3,670	-	1,000	1,000	
Pro Services - Tech / Non-Instructional	192,825	213,168	185,000	210,000	210,000	
PURCHASED SERVICES	**673,739**	**624,552**	**1,083,500**	**1,251,000**	**1,251,000**	
Supplies and Materials	1,684	1,147	-	1,000	1,000	
Non-Consumables	268,052	324,595	360,000	350,000	350,000	
Software	795,817	749,023	585,000	530,000	530,000	
Hardware	744,252	1,257,823	650,000	850,000	850,000	
SUPPLIES	**1,809,805**	**2,332,587**	**1,595,000**	**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**	



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)

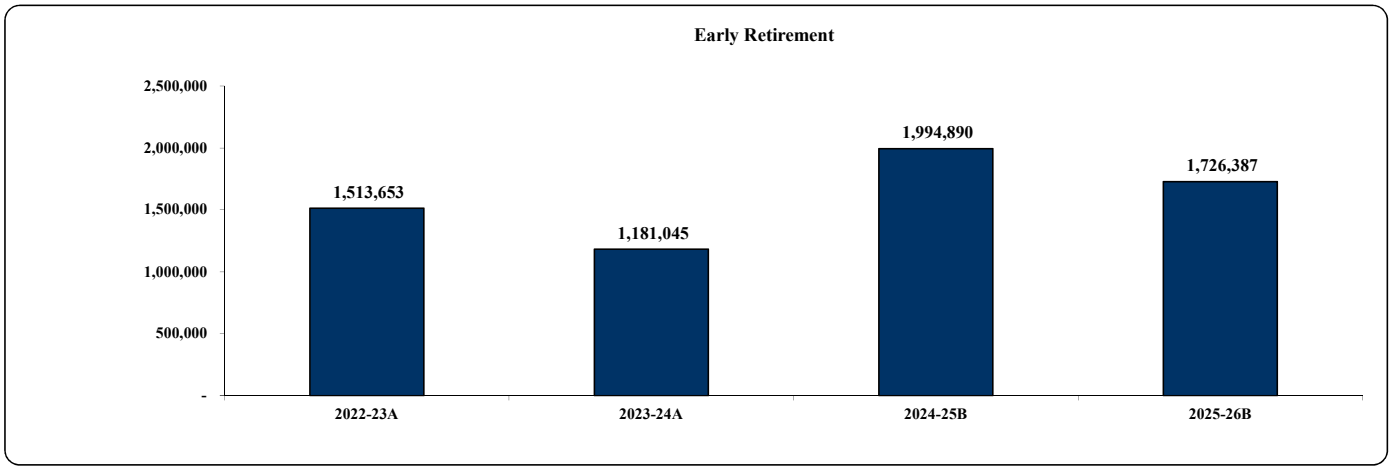
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Licensed	-	5,521	-	-	-	-
Classified	1,610,816	1,684,536	1,793,474	1,902,553	1,902,553	-
Classified Managers	590,206	768,368	709,371	715,957	715,957	-
Classified Temps/Overtime	1,627	-	23,871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



This page summarizes the spending in both 2661 and 2669 functions. Spending is higher due to higher hardware expenses. There are multiple year leases and Subscription Based Information Technology Agreements (SBITA) agreements being fully expensed beginning in 2023-24.
IT and NTS are not two separate departments. Instead, there is one single department called IT with three divisions:
IT - Applications and Data Services
IT - Infrastructure and Network Services
IT - Helpdesk

General Fund Detail Budget - 2700 Early Retirement

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Early Retirement Stipends	736,500	539,000	1,077,234	913,400	913,400	
SALARIES & WAGES	**736,500**	**539,000**	**1,077,234**	**913,400**	**913,400**	
Social Security	44,766	32,079	71,920	56,631	56,631	
Medicare	10,469	7,664	16,820	13,244	13,244	
Workers Compensation	-	-	5,359	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	
BENEFITS	**777,153**	**642,045**	**834,890**	**812,987**	**812,987**	
EARLY RETIREMENT	**1,513,653**	**1,181,045**	**1,994,890**	**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	
Replacement Equipment	-	-	-			
Improvement	-	-				
FACILITIES	**8,635,765**	**3,082,440**	**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	
DEBT & TRANSFERS	**7,050,000**	**10,360,000**	**11,498,650**	**11,035,000**	**11,035,000**	**-**

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

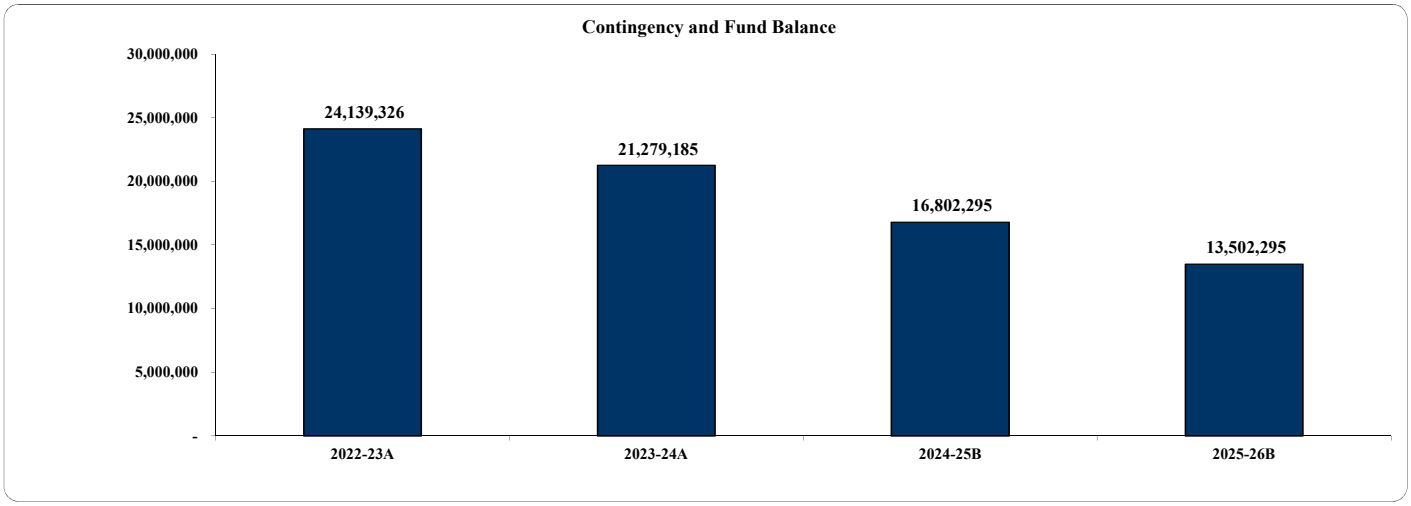
Total General Fund Transfers Out to Other Funds is down $0.46M due to the reduction of the amount transferred to the project reserves fund (p. 117). The General Fund is budgeting to transfer a total of $11.035M, which will be distributed as follows: $7.68M to the Project Reserve Fund to fund Maintenance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

Notes Page

General Fund Expenditures - Contingency and Fund Balance Functions

	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Contingency	24,139,326	21,279,185	16,802,295	13,502,294	13,502,294	-
CONTINGENCY	**24,139,326**	**21,279,185**	**16,802,295**	**13,502,295**	**13,502,295**	**-**

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



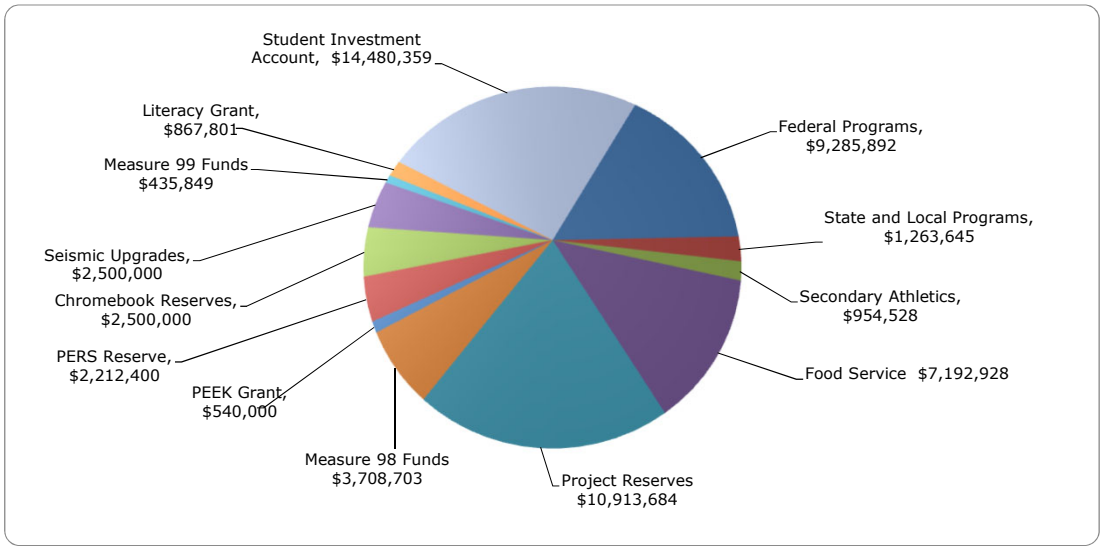
Contingency is dropping -$3.3M or -19.6% due to deficit spending in prior years, deficit spending in FY25-26.

Special Revenue and Other Funds

Special Revenue Funds

Special Revenue funds account for the proceeds of specific revenue sources (other than trusts, debt service, or capital projects) that are legally restricted to expenditure for specified purposes.

Federal Programs
Other Federal, State & Local Programs
PERS Reserve
Physical Education Expansion (PEEK)
Chromebook Reserve
Measures 98 & 99
Student Investment Account (SIA)
ESSER Grants
Literacy Grant



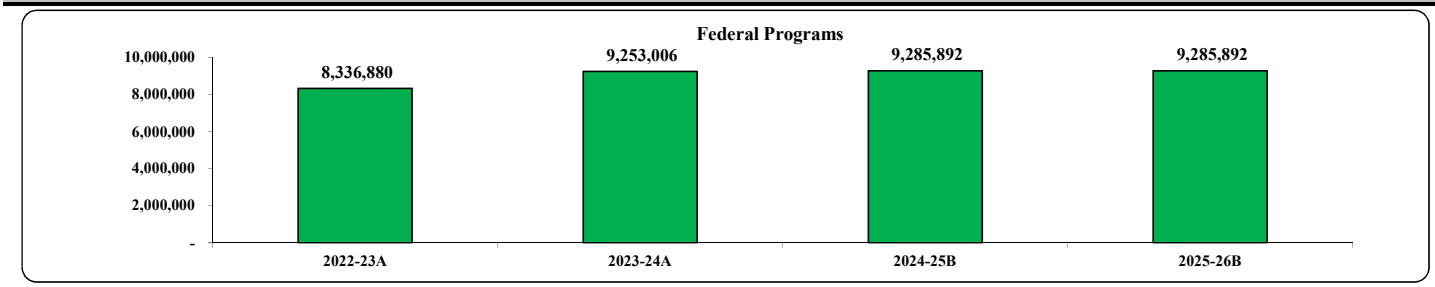
Requirements by Appropriation Level	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
Instruction*	24,191,836	24,983,965	27,605,392	26,339,023	26,339,022	
Support Services*	10,354,344	13,084,230	8,523,061	7,836,393	7,836,393	
Community Services*	5,761,598	6,671,954	7,338,849	7,546,176	7,546,176	
Facilities Acquisition*	18,545,562	16,295,651	13,641,920	8,193,513	8,193,513	
Transfers*	347,817	550,000	549,999	550,000	550,000	
Contingency*	12,782,046	9,080,919	6,610,806	5,954,148	5,954,148	
Fund Balance/Unappropriated Fund Balance	337,515	357,515	454,671	436,537	436,537	
Total Expenditures/Appropriations	**72,320,719**	**71,024,234**	**64,724,698**	**56,855,790**	**56,855,790**	**-**
*Appropriation Level						

Requirements by Program	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
Federal Programs	8,336,880	9,253,006	9,285,892	9,285,892	9,285,892	
Other Federal, State and Local Programs	5,293,011	1,578,415	2,047,933	1,263,645	1,263,645	
PERS Reserve	3,312,400	3,312,400	2,762,400	2,212,400	2,212,400	
Physical Education Expansion (PEEK)	543,875	540,000	540,000	540,000	540,000	
Secondary Athletics	1,004,832	1,001,498	939,028	954,528	954,528	
Food Service Operations	8,382,917	8,031,436	7,440,022	7,192,928	7,192,928	
Seismic Upgrades	1,679,875	3,004,431	4,640,508	2,500,000	2,500,000	
Project Reserves	8,447,608	8,566,069	10,617,439	10,913,684	10,913,684	
NMHS Gym Rebuild						
Chromebook Reserve	3,764,388	5,045,157	1,250,000	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	
Measure 99 Outdoor School	424,314	451,639	443,007	435,849	435,849	
Literacy Grant		1,000,224	1,839,234	867,801	867,801	
Student Investment Account (SIA)	12,262,202	13,693,802	14,608,369	14,480,359	14,480,359	
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**	**-**

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

Special Revenue Funds - Federal Programs

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

Special Revenue Funds - Federal Programs

Federal Title Programs Narratives Continued

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

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

Title II-A: Teacher Quality
Title II-A funds focused on providing leadership and instructional coaching in the school-wide implementation of the Medford School District Instructional Model. To this end, teacher quality is the focus of Title II-A funds. Curriculum supports K-12 are illustrated by providing mentoring support, Teaching and Learning Facilitators at the middle school level and on-site professional development.

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

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

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

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

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

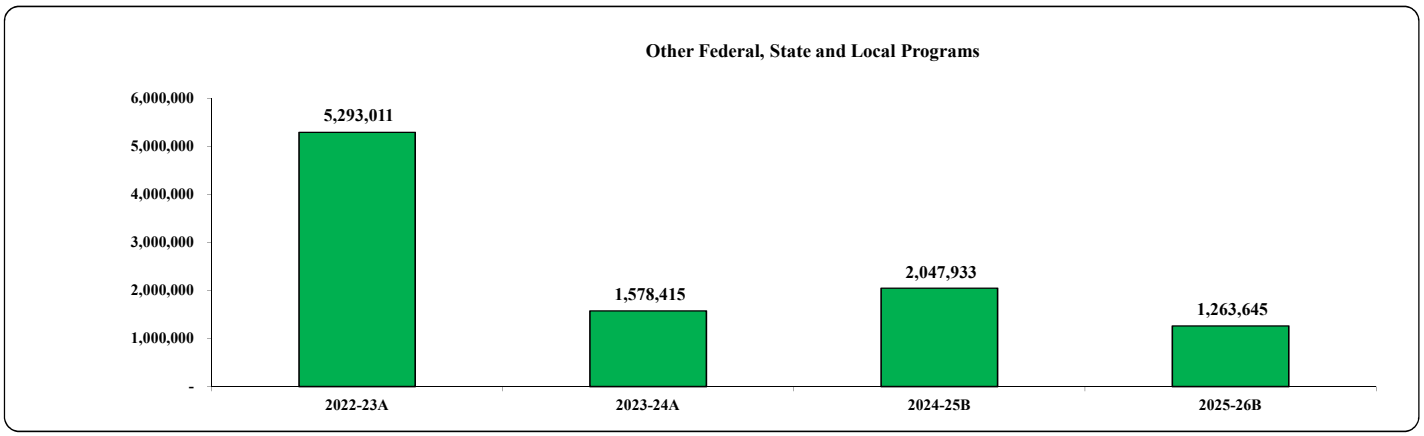
Technology integration and curricular support is provided by a teacher on special assignment.

Systems Analyst II supports well-rounded schools and district compliance.

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

Special Revenue Funds - Other Federal, State and Local Programs

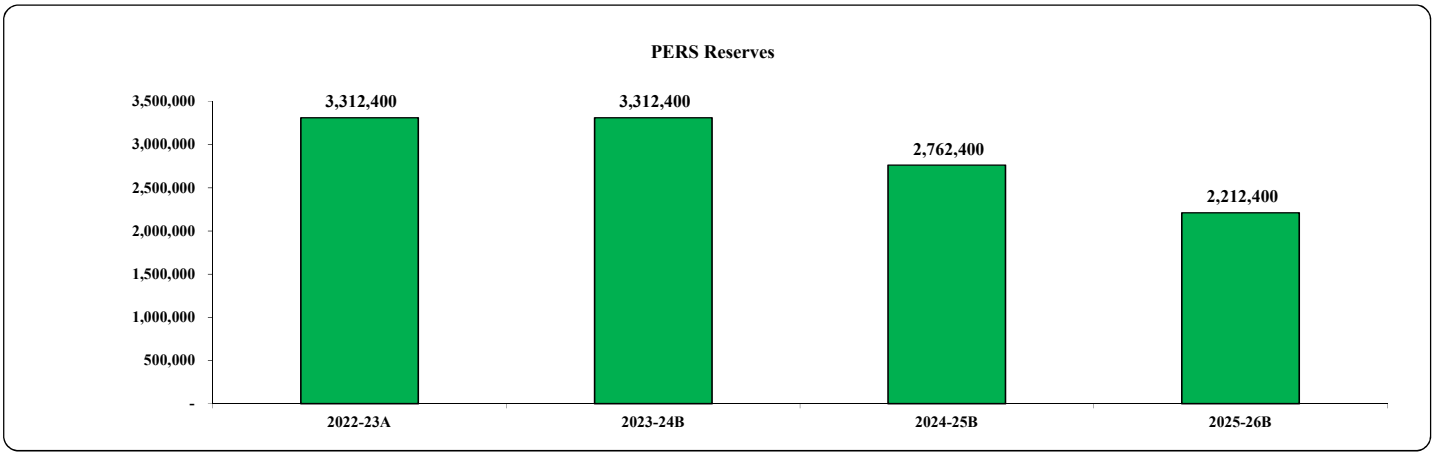
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
Local Sources	421,939	326,226	175,000	175,000	175,000	
Intermediate Sources	-	3,000	11,330	11,330	11,330	
State Sources	3,050,551	136,626	864,130	300,000	300,000	
Federal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



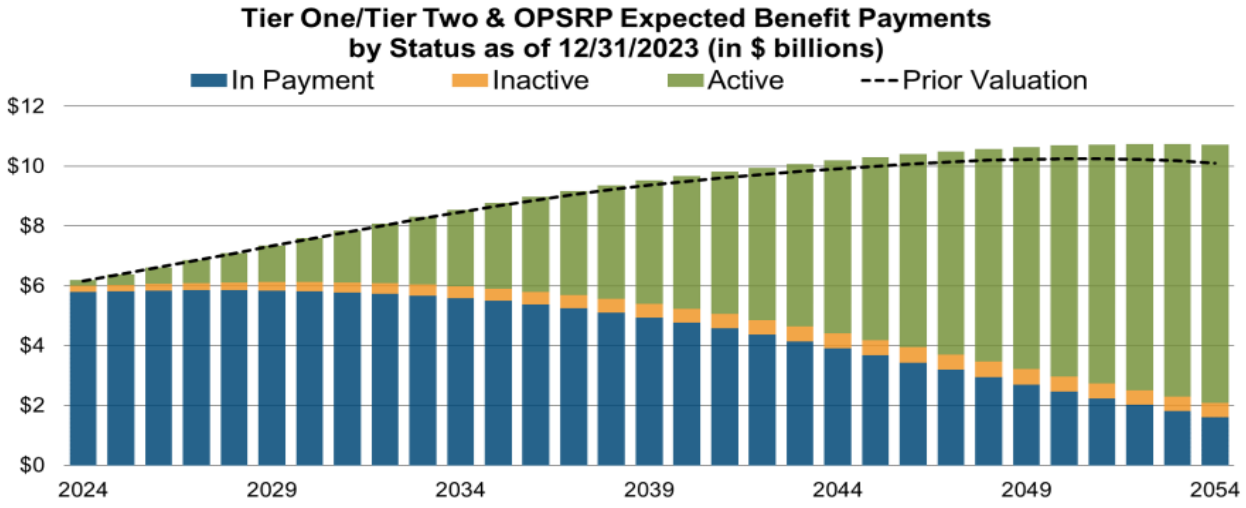
The FY25-26 Budget for Other Federal, State, and Local Programs includes the Food Service Capital Reserve and several smaller, mostly local grants. This includes, but is not limited to: Oregon Community Foundation, Medford Schools Foundation, Aspire, Project Dove, Anna May, Fred Meyer, and West Foundation.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

Special Revenue Funds - PERS Reserves

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

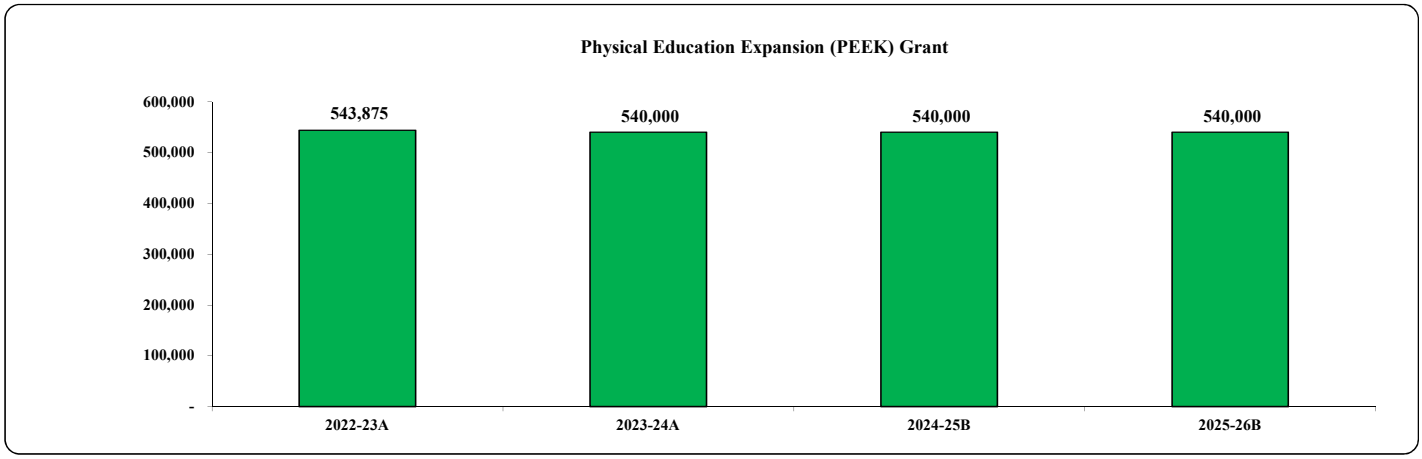


This fund represents the PERS reserve that was originally setup to partially offset large rate increases in the PERS rate over the 2017-19 biennium and beyond. In FY25-26 there will be a transfer of $0.55M to the General Fund. The graph below shows future expected Oregon PERS benefit payouts over time.



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



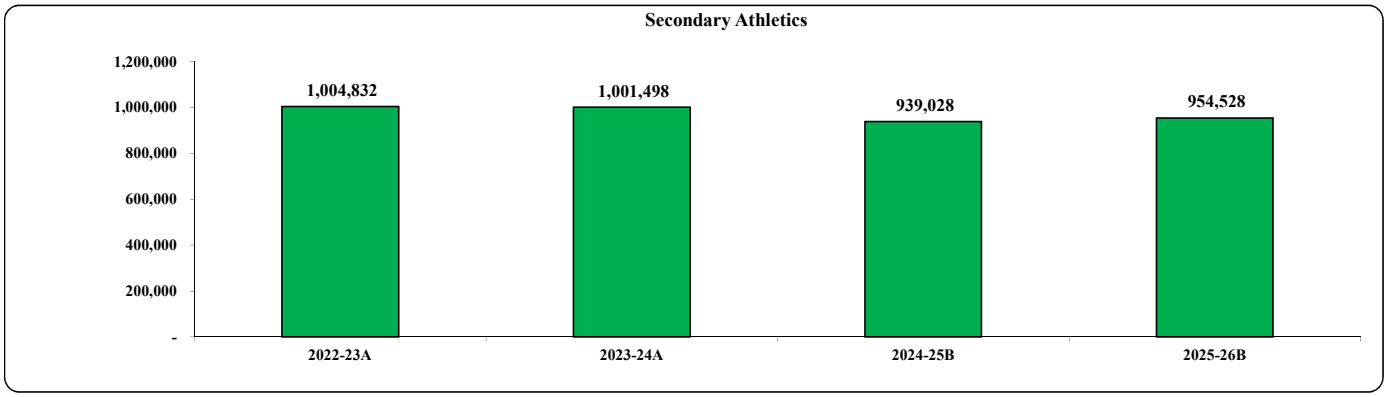
This page shows the Physical Education Expansion (PEEK) Grant. The District expects to be awarded the PEEK Grant again for the FY25-26 school year, in the amount of $250K. We will be notified regarding the FY25-26 school year in the summer of 2025.

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



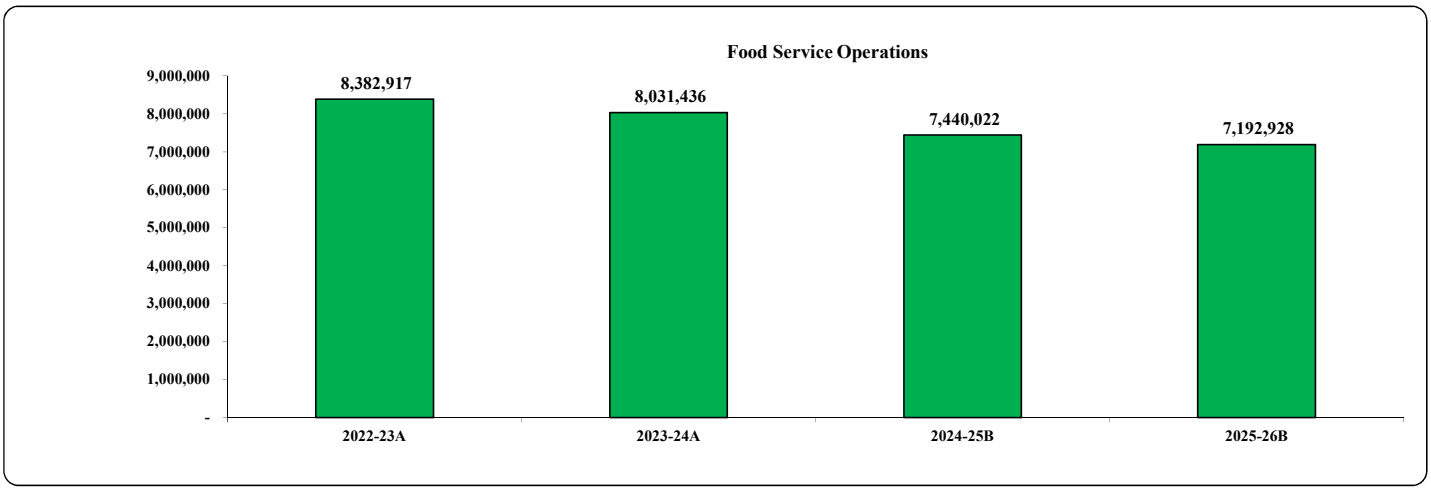
Secondary Athletics includes revenues and expenses other than the coaching stipends that are paid for by the General Fund (GF) in function 1122 (p.39) and 1132 (p.43). In FY25-26, the GF will transfer $620K to help support this fund. Other revenues are received from admission fees to games and participation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

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

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

Special Revenue Funds - Food Service Operations

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

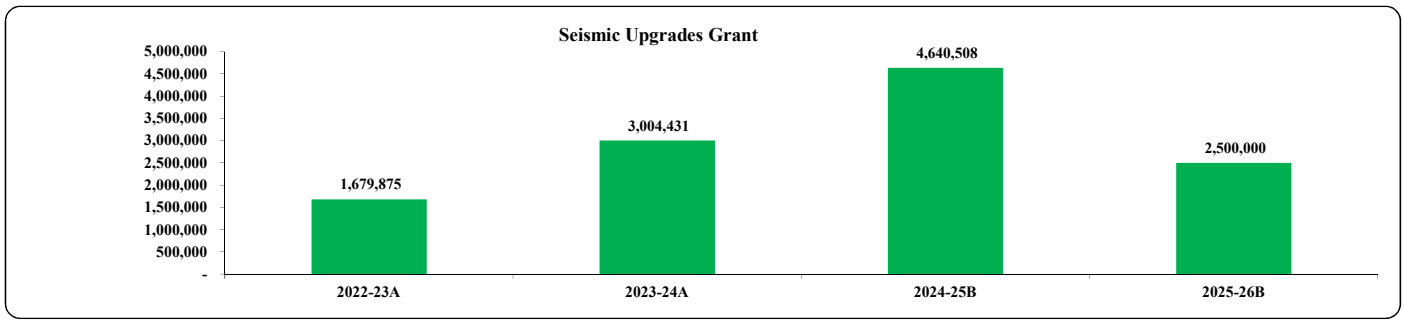
MSD food services are provided for students by Sodexo, Inc. The majority of the anticipated requirements or expenditures are reflected in Purchased Services, which is primarily comprised of Sodexo's fee to the district, which includes all food, supplies, and labor that go into providing individual meals. 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	
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**	
REQUIREMENTS						
Transfer from General Fund	-	-	-	-	-	
Capital Outlay	1,924,278	2,863,923	4,640,508	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**	**-**



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

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

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

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

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

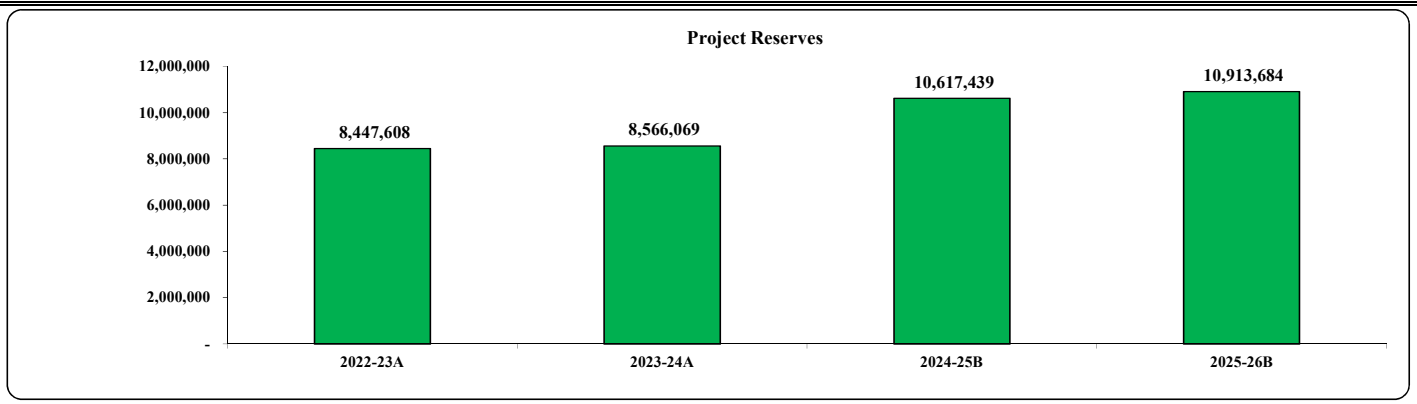
In FY23-24 and extending into the summer of 2024, we will perform a seismic upgrade to the North Medford High Gymnasium. The total project cost is $3.25M, with $1.55 million being contributed by MSD and $2,499,070 from a state seismic grant.

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

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

Special Revenue Funds - Project Reserves

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



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

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

Special Revenue Funds - Project Reserves

Capital and Repair and Maintenance Projects Planned for FY25-26

Facilities Projects

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

Site Improvements

South Track and Field Replacement	South	3,300,000	26PRRFTK04	Facilities
Carryover		591,000		
Kennedy Roof	Kennedy	243,000	26PRRFRF38	Facilities
Hedrick Elevator	Hedrick	172,500	26PRRFEV06	Facilities
Exterior Paint	North/Lone Pine	150,000	26PRRFPTXX	Facilities
District Asphalt	Kennedy/Lone Pine	124,000	26PRRFRCXX	Facilities
Howard Track	Howard	108,000	26PRRFTK20	Facilities
Elevator Door Replacements		102,000	26PRRFEVXX	Facilities
District Concrete	Oakdale/North	100,000	26PRRFRVXX	Facilities
Boilers	Wash/Jefferson	97,750	26PRRFP3XX	Facilities
Re-Key Campus	North	88,000	26PRRFKY01	Facilities
South Tennis Court Resurface	South	80,000	26PRRFTN04	Facilities
Arc Flash Assessments		72,000	26PRRFARXX	Facilities
Hydronic Repair		67,200	26PRRFHRXX	Facilities
North Road Lighting	North	65,000	26PRRFLT01	Facilities
Jacksonville Parking Lot Lighting	Jacksonville	65,000	26PRRFLT28	Facilities
Hoover Restroom Upgrades	Hoover	20,000	26PRRFRX16	Facilities
Roosevelt Gym Wall Repair	Roosevelt	20,000	26PRRFGY48	Facilities
Total Maintenance Projects FY25-26		**5,565,450**		

security vestibules

Special Revenue Funds - Project Reserves

Capital Repairs Fund Narratives

Capital and Repair and Maintenance Project Narratives FY25-26

Furniture

Furniture Replacement Cycle – Administration ($5,000)

Furniture replacement cycle funds for Administration.

Furniture Replacement Cycle – Elementary ($45,000)

Furniture replacement cycle funds for Elementary.

Furniture Replacement Cycle – Secondary ($50,000)

Furniture replacement cycle funds for Secondary.

Site Improvements

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

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

The South Medford track is also beyond the point of repair. Cracking in the asphalt is apparent in several locations and continues to worsen. In places, the rubber track surface has deteriorated to bare asphalt.
We will demolish the existing track surface and substrate. The project will excavate to a depth determined through a geo-tech report and engineer assessment. New substrate will be brought in and placed over a geo-tech mesh. New asphalt with a twenty year guarantee will be placed over the substrate and a new rubberized track surface will be installed; similar to what was recently installed at Spiegelberg Stadium. Drainage issues will be addressed, creating better field drainage and runoff. Other upgrades will be made to the entrances of the sports field area and to address track equipment storage concerns.

Kennedy Roof ($243,000)

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

Hedrick Elevator ($172,500)

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

Exterior Paint ($150,000)

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

Howard Track ($108,000)

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

Elevator Door Replacements ($102,000)

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

District Asphalt ($100,000)

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

District Concrete ($100,000)

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

Boilers ($97,750)

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

Special Revenue Funds - Project Reserves

Re-Key Campus ($88,000)

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

South Tennis Court Resurface ($80,000)

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

Arc Flash Assessments ($72,000)

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

Hydronic Repair ($67,200)

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

North Road Lighting ($65,000)

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

Jacksonville Parking Lot Lighting ($65,000)

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

Hoover Restroom Upgrades ($20,000)

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

Roosevelt Gym Wall Repair ($20,000)

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

Total Capital Repair and Maintenance Projects FY25-26	**$**	**5,565,450**

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.

Medford SCHOOL DISTRICT

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 Health and Physical Education	K-12 Math	K-12 ELA K-12 ELP		
2026-2027	K-12 Social Science K-12 Computer Science World Languages and the Arts	K-12 Science K-12 Health and Physical Education	K-12 ELA K-12 ELP K-12 Math	K-12 ELA K-12 ELP	
2027-2028		K-12 Social Science K-12 Computer Science World Languages and the Arts	K-12 Math K-12 Science K-12 Health and Physical Education	K-12 ELA K-12 ELP	

Curriculum FY25-26

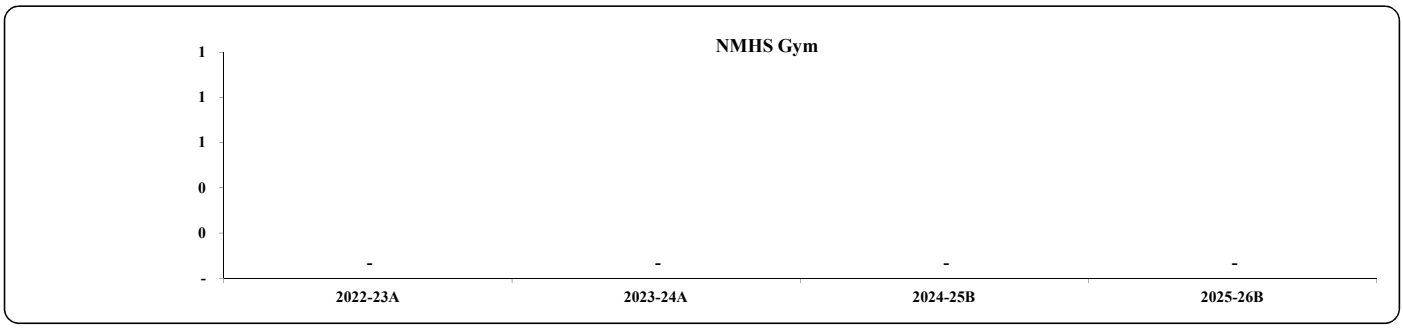
Mathematics K-12 is one of our highest priorities in the Medford School District. MSD is dedicating a great deal of professional learning opportunities for staff about teaching students both conceptual and computational mathematics. To do this effectively, access is needed to student and teacher materials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

Total Curriculum FY25-26

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

Special Revenue Funds - NMHS Gym Rebuild

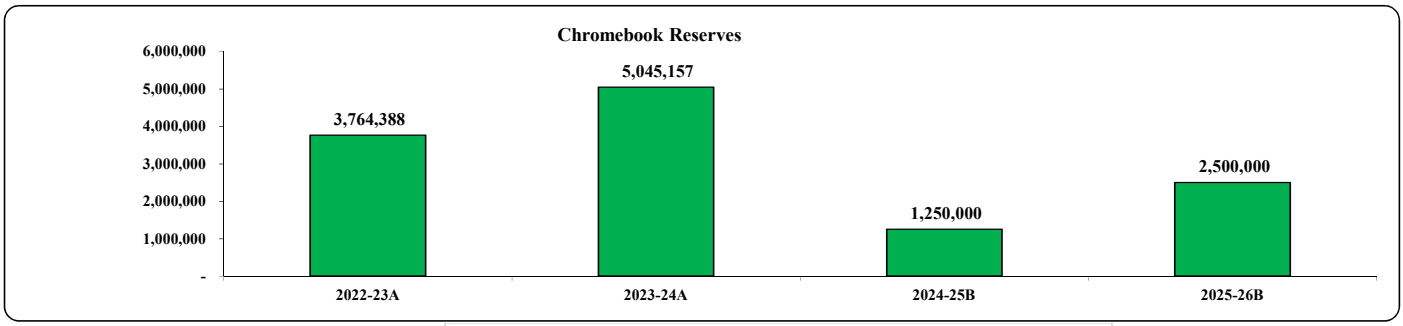
Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
Transfer from GF						
Local Revenue						
Beginning Fund Balance						
TOTAL RESOURCES	-	-	-	-		
REQUIREMENTS: Instruction						
Support Services	-		-	-		
Total Instruction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

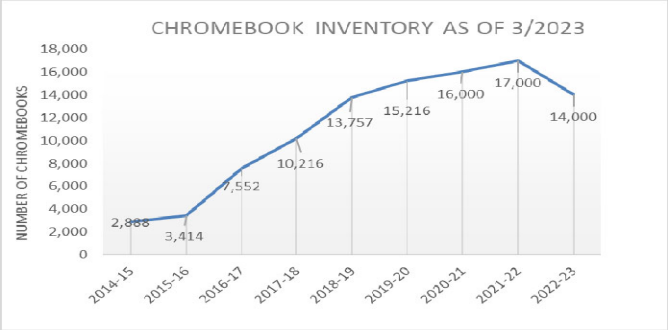


We are expecting the NMHS gym rebuild to be fully funded from insurance, minus the $100,000 initial deductible. As of the printing of this book we do not have a final cost assessment. When we do have an estimate of the total project costs, the budget will go to the board for approval.

Special Revenue Funds - Support Services for Chromebook Spending

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





Chromebook Narrative

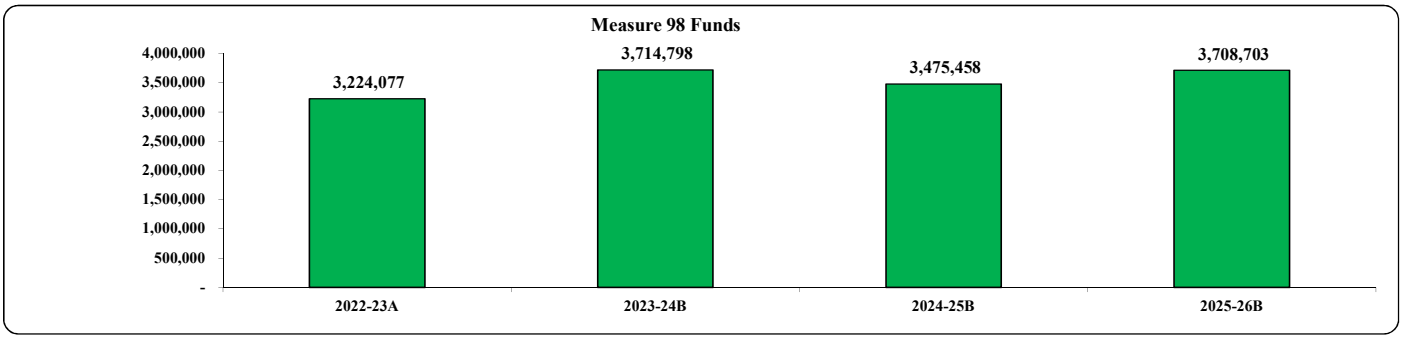
The District began setting aside $1.25M each year starting in FY20-21 towards a new Chromebook Reserves account. Chromebooks cost approximately $390 each and have an expected life span of six years. In past years, Chromebooks have been expensed out of the Special Revenue Projects Reserves Fund (pp.118-123)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

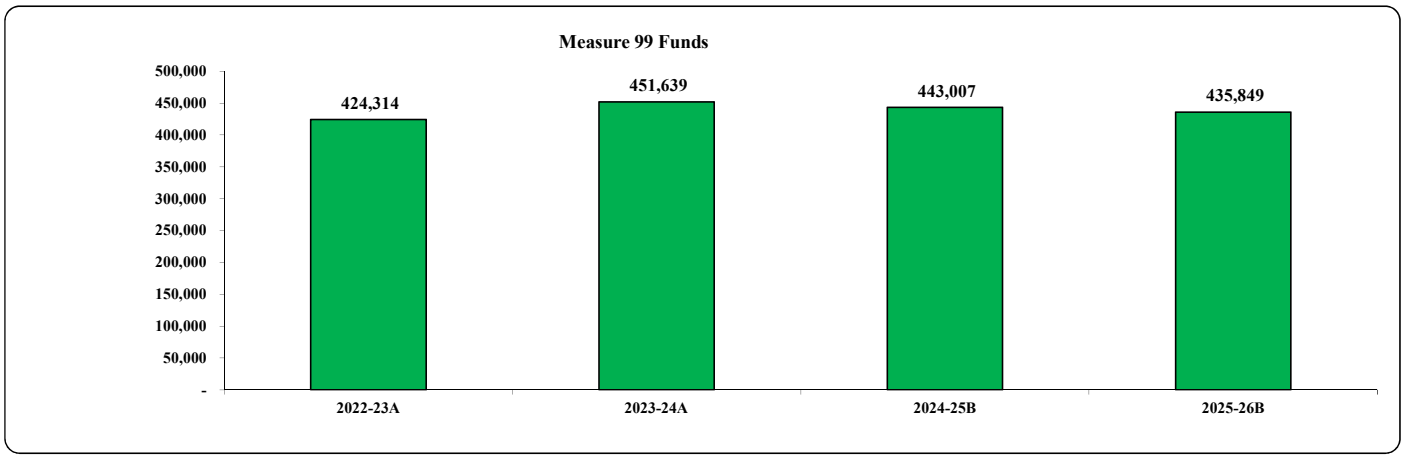
• Develop a K-12 School Counseling framework based on the American School Counselor Association (ASCA) standards and Oregon's Framework for Comprehensive School Counseling Programs
• Support middle and high school counseling FTE
• Develop a Student Pathways Plan function within Synergy to document students' 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	
Beginning Fund Balance	93,378	105,075	96,443	77,156	77,156	
TOTAL RESOURCES	**424,314**	**451,639**	**443,007**	**435,849**	**435,849**	
REQUIREMENTS						
Instruction	319,239	355,196	365,851	376,827	376,827	
Total Instruction	**319,239**	**355,196**	**365,851**	**376,827**	**376,827**	
Pass-through to Charter Schools						
Contingency	105,075	96,443	77,156	59,022	59,022	
TOTAL REQUIREMENTS	**424,314**	**451,639**	**443,007**	**435,849**	**435,849**	



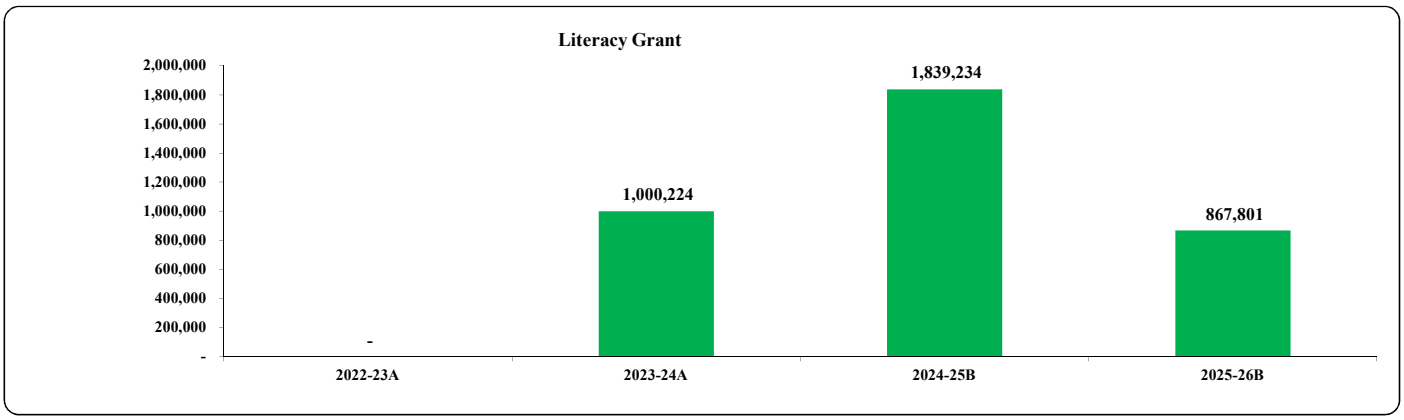
Measure 99 created an Outdoor School Education Fund from Oregon State Lottery Funds. The measure required that withdrawals from the State Lottery Fund cannot reduce lottery proceeds dedicated to the restoration and preservation of parks, beaches, watersheds, and native fish and wildlife. The Outdoor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

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



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

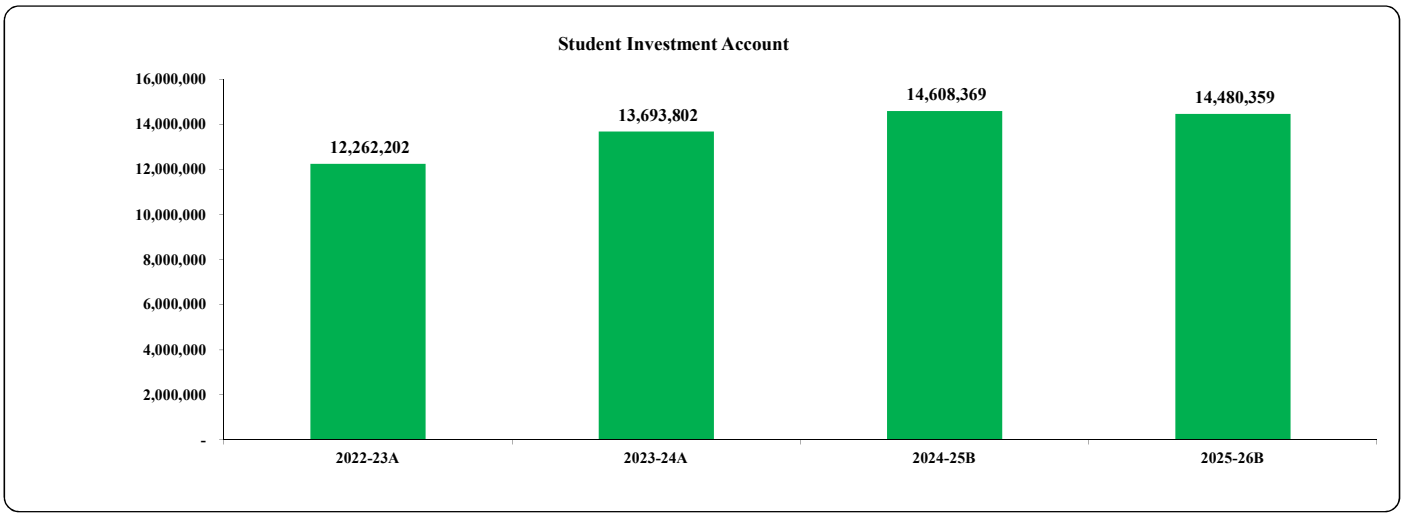
MSD Educators will undergo targeted professional development and coaching centered around evidence-based literacy strategies, designed to enhance early literacy instruction and support them in the use of rigorous curriculum.

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

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

Special Revenue Funds - Student Investment Account

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



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

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

Allowable uses of SIA funds are broadly defined as:

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

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

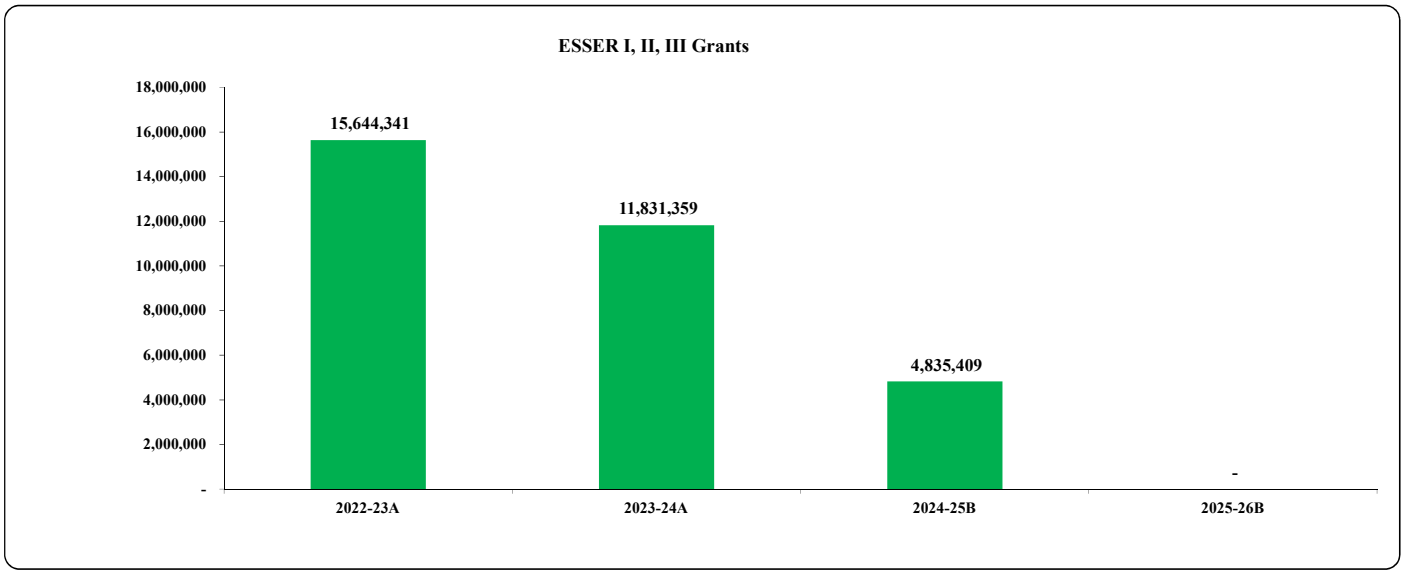
Special Revenue Funds - Student Investment Account

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

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

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

Object Description	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approval	2025-26 Adopted
RESOURCES						
Federal Sources	15,644,332	11,831,359	4,835,409	-		
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.

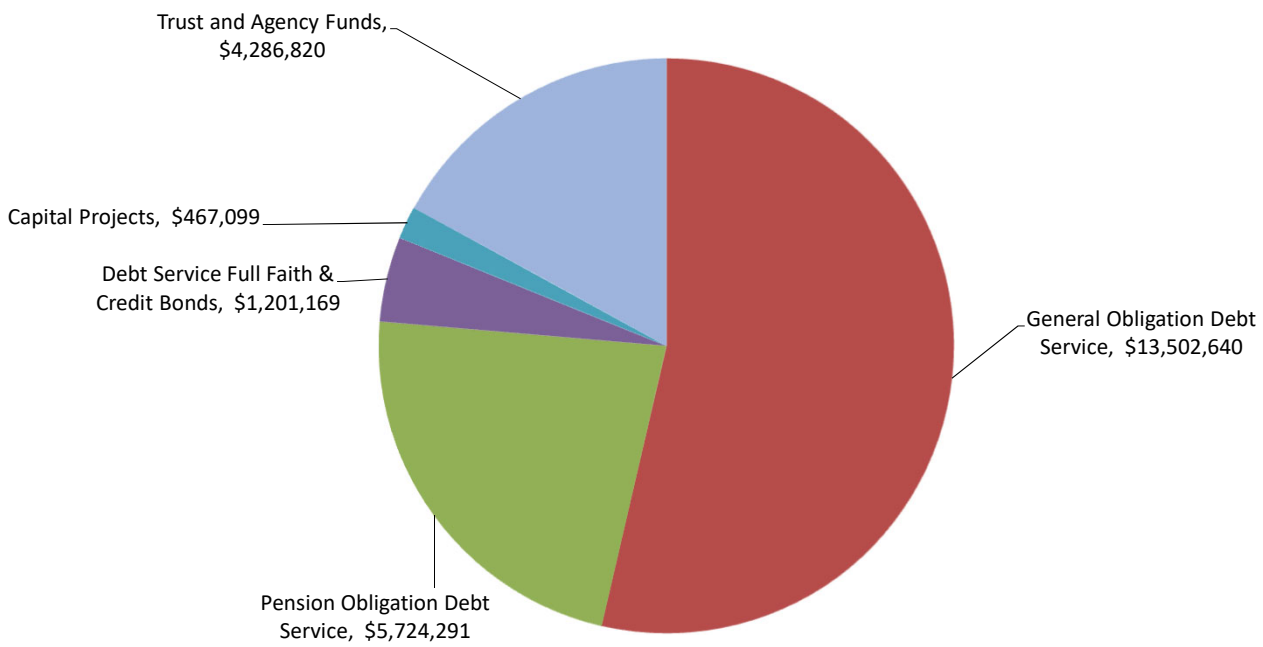
Acceptable uses of these funds are similar, though not exactly the same for all three grants, and they are defined in broad terms including, but not limited to:

• 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



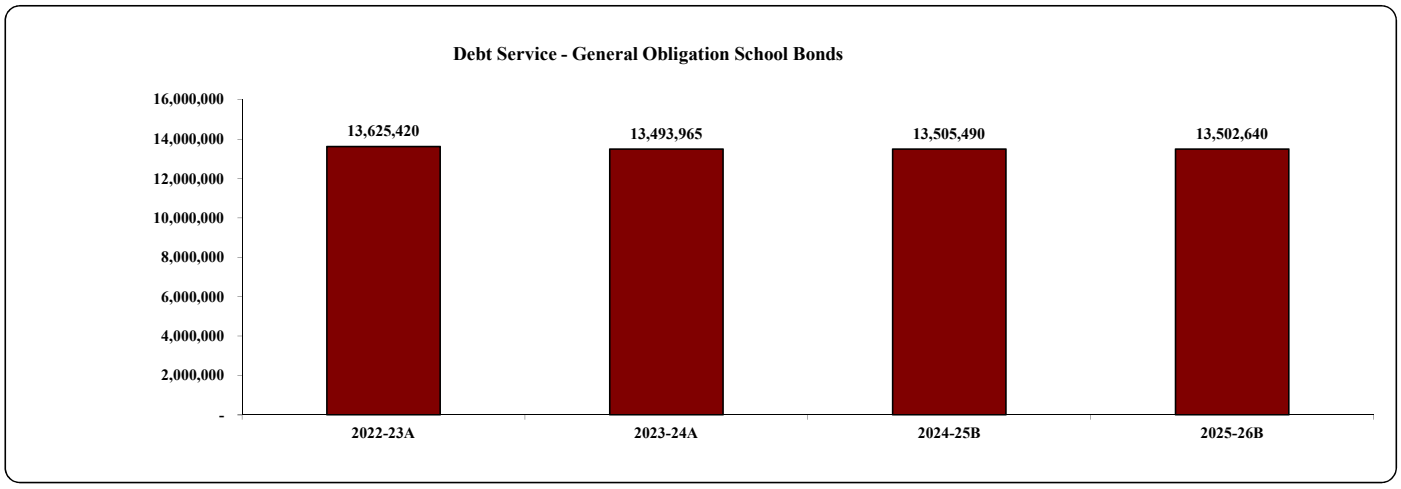
Other Funds Summary	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Debt Service - General Obligation School Bonds	13,625,420	13,493,965	13,505,490	13,502,640	13,502,640	
Debt Service - Pension Obligation Bonds	5,099,141	5,592,466	5,664,299	5,724,291	5,724,291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

*Appropriation Level

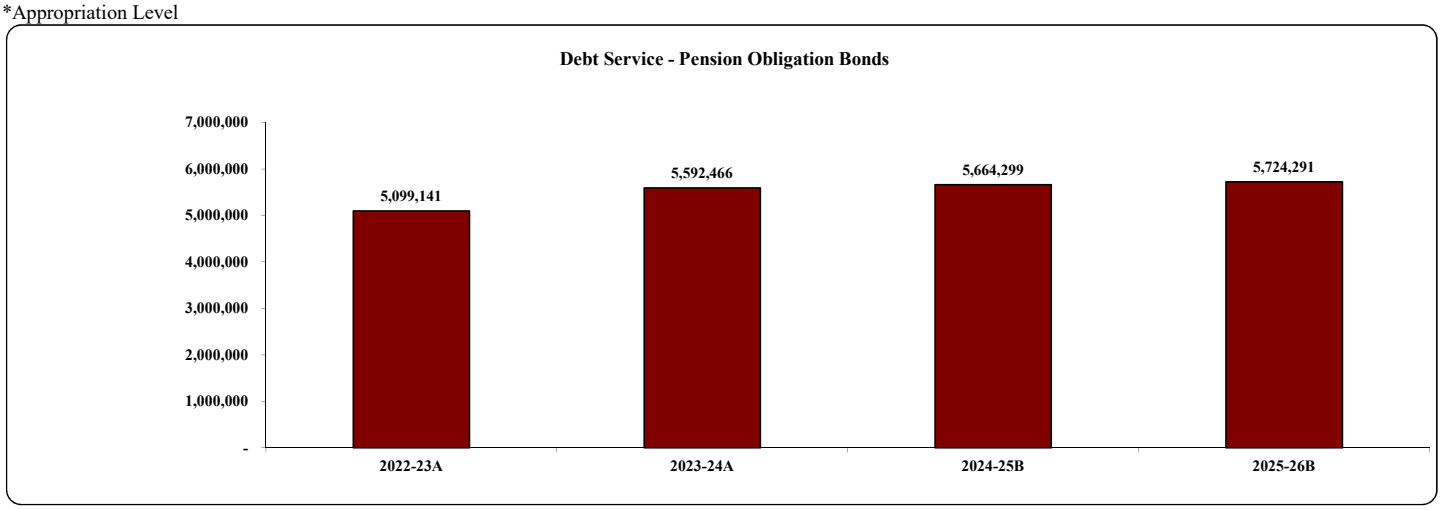


The District has one outstanding General Obligation Debt Bond issuance. The 2015 bonds refunded the majority, but not all, of the outstanding 2007A, 2007B, 2008 and 2009 bonds to reduce interest rates. The 2007A bond payments finished in 2016-17 and payments on the 2007B, 2008, and 2009 bond payments 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 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
Local Sources:						
Services provided by other funds	4,763,417	5,067,990	4,850,000	5,050,000	5,050,000	
Other Sources:						
Interest/Other	-	2				
Beginning Fund Balance	335,724	524,475	814,299	674,291	674,291	
TOTAL RESOURCES	**5,099,141**	**5,592,466**	**5,664,299**	**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	
Interest Payments	1,198,916	1,007,418	793,508	555,485	555,485	
Dues and Fees	750	750	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**	
Contingency	524,475	814,299	674,291	517,306	517,306	
Unappropriated Fund Balance	-	-				
TOTAL REQUIREMENTS	**5,099,141**	**5,592,466**	**5,664,299**	**5,724,291**	**5,724,291**	

*Appropriation Level

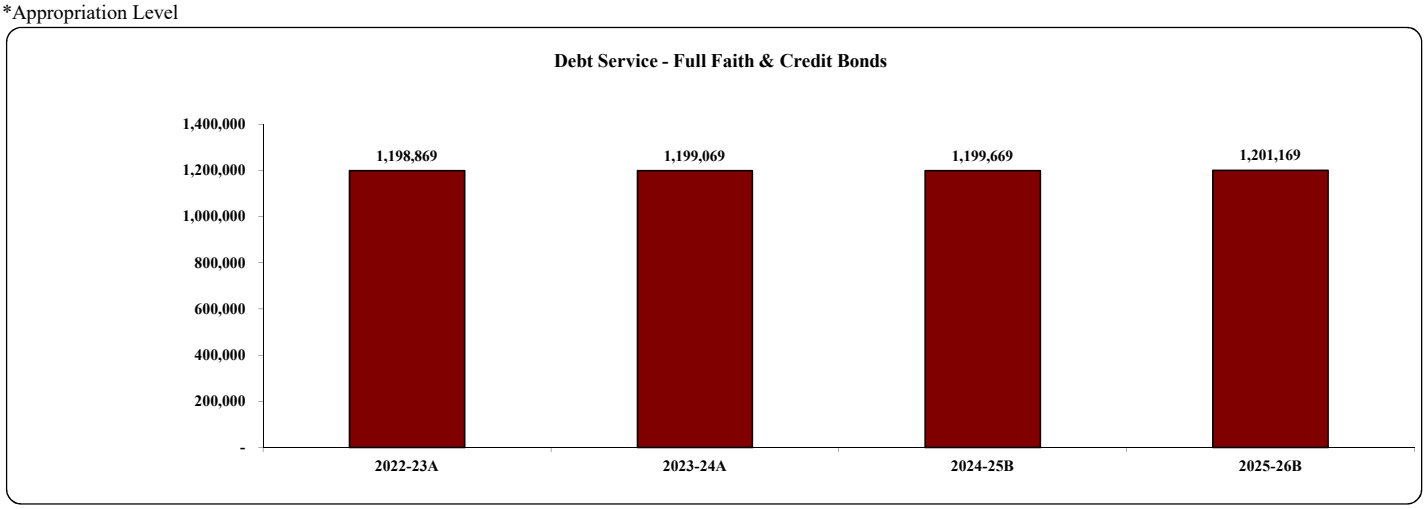


In 2007, the District issued $40.2M of Pension Obligation Bonds, the proceeds of which went directly to the Oregon Public Employee Retirement System (PERS) as a pre-payment on future District pension obligations for the purpose of reducing the District's annual PERS contribution rates. Debt Service is 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 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
Resources:						
Transfer from General Fund	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	
Other Sources:						
Interest/Other						
Beginning Fund Balance	28,869	29,069	29,669	31,169	31,169	
TOTAL RESOURCES	**1,198,869**	**1,199,069**	**1,199,669**	**1,201,169**	**1,201,169**	
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	500,000	520,000	540,000	565,000	565,000	
Interest Payments	669,050	648,650	627,450	605,350	605,350	
Dues and Fees	750	750	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**	
Contingency	29,069	29,669	31,169	29,769	29,769	
Unappropriated Fund Balance	-	-	-	-	-	
TOTAL REQUIREMENTS	**1,198,869**	**1,199,069**	**1,199,669**	**1,201,169**	**1,201,169**	

*Appropriation Level

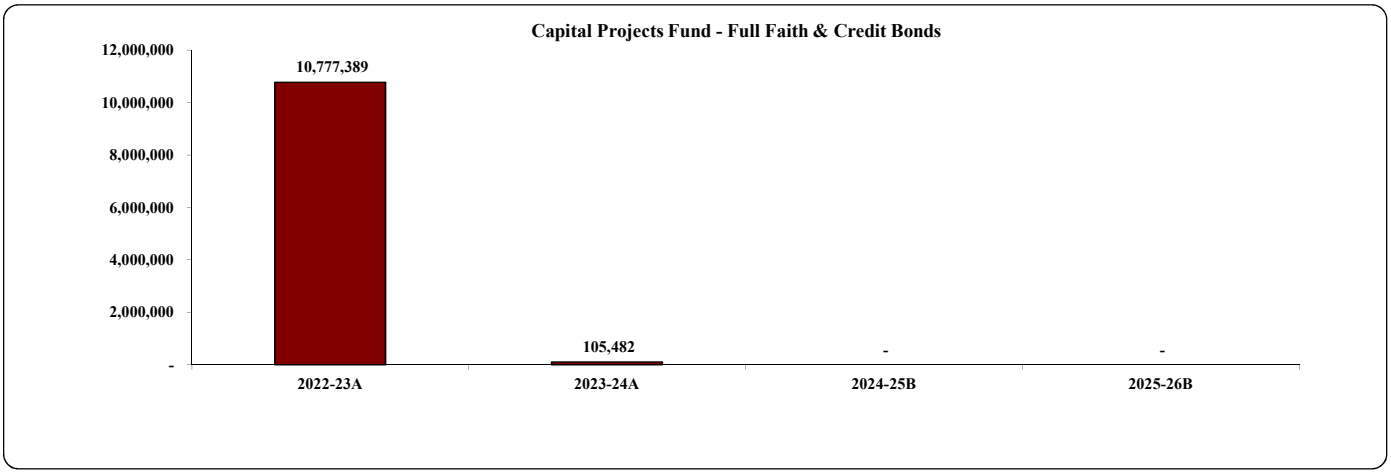


The District issued Full Faith & Credit Bonds in June 2021 to fund capital projects with a primary emphasis on seismically retrofitting the Oakdale Middle School. The issuance included $19.75M par bonds and $2.953M reoffering premium which netted $22.5M for construction after cost of issuance. Debt Service 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 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
Local Sources:						
Taxes						
Interest						
Other local sources						
Total Local Sources						-
State Sources:						
Beginning Fund Balance	10,777,389	105,482	-			
TOTAL RESOURCES	**10,777,389**	**105,482**	**-**	**-**		**-**
REQUIREMENTS						
Facilities Acquisition:						
Other OBJECTS	10,671,907	105,482	-	-		-
Total Facilities and Acquisition*	10,671,907	105,482	-	-		-
Other Uses:						
Bond Cost of Issuance						
Contingency	105,482	-	-	-		-
Unappropriated Fund Balance	-	-	-	-		-
TOTAL REQUIREMENTS	**10,777,389**	**105,482**	**-**	**-**		**-**

*Appropriation Level

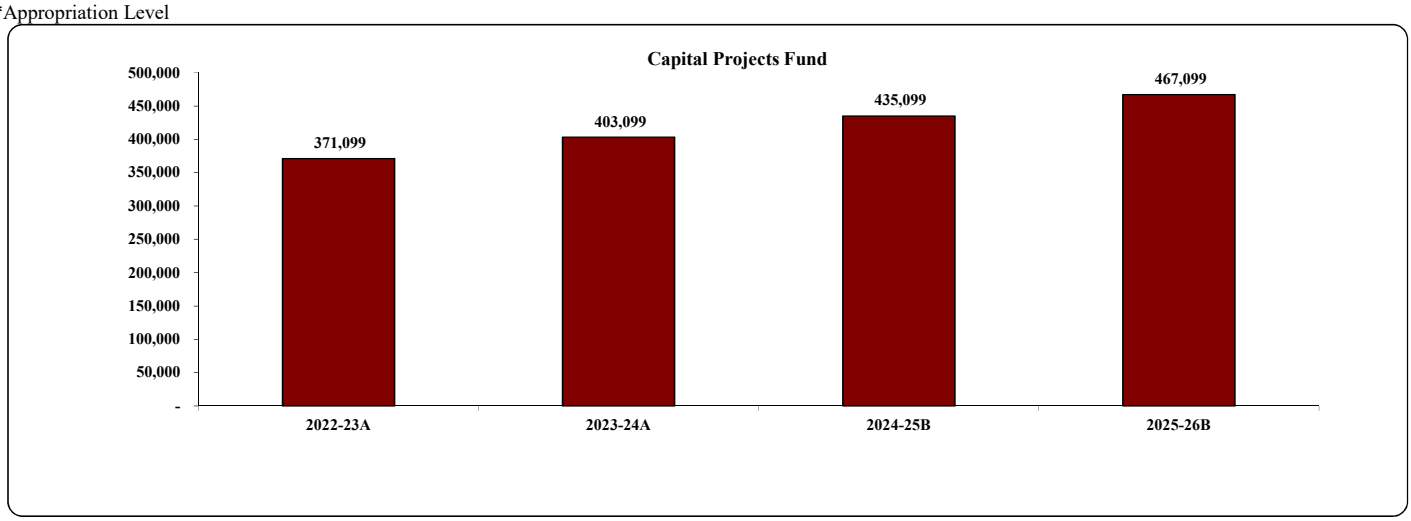


The District issued $22.5M of Full Faith and Credit Bonds net of premium that was primarily used to remodel the Oakdale Middle School which opened in fall of 2023. After cost of issuance net proceeds were $22.5M. The District used $17.5 M of these bond proceeds along with $13.7M of ESSER III funds for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

General Obligation Capital Projects Fund

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

*Appropriation Level

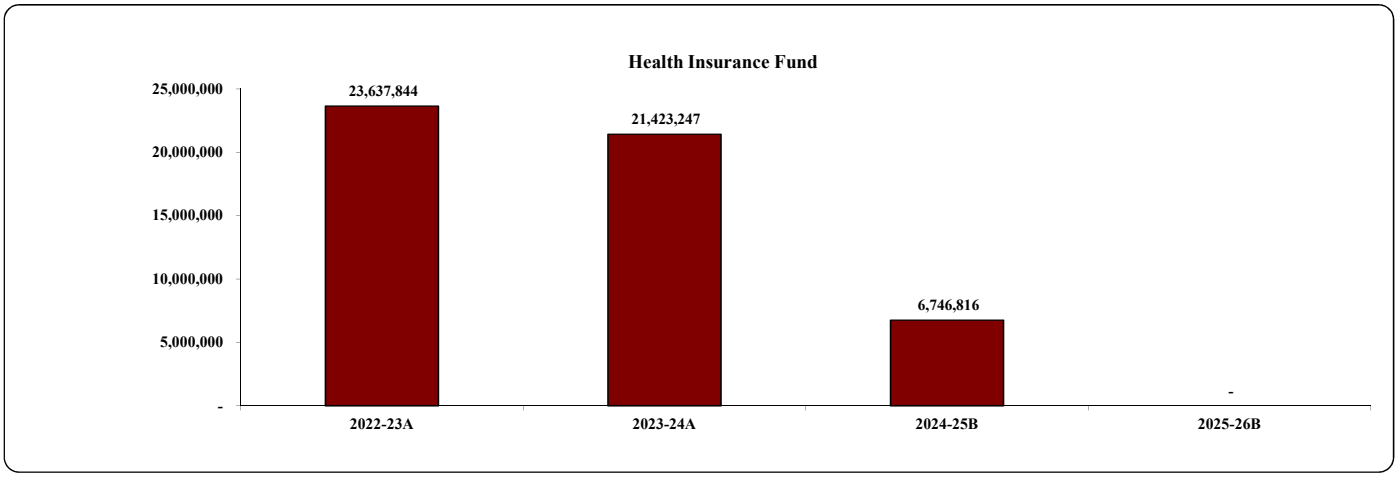


Bond funded construction was completed in FY12-13. This fund holds a note receivable from Madrone Trail Charter School for the West Side School sale because bond funds were used to make improvements at West Side School prior to the sale to Madrone Trail. The note receivable started in 2010 and has a 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.

Health Insurance Fund

Health Insurance	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
Local Sources:						
Interest	-	-				
Services Provided	18,677,683	19,513,831	4,602,212	-		
Transfers in From Other Funds	-	-	1,133,650			
Total Local Sources	**18,677,683**	**19,513,831**	**5,735,862**	**-**		
Beginning Fund Balance	4,960,162	1,909,416	1,010,954	-		
TOTAL RESOURCES	**23,637,844**	**21,423,247**	**6,746,816**	**-**		
REQUIREMENTS						
Support Services:						
Salaries and Wages	56,196	37,865	8,734			
Employee Benefits	30,438	14,943	1,604			
Purchased Services	2,555,371	3,021,847	1,019,072	-		
Purchased Services - Claims	19,019,686	17,323,552	5,717,406	-		
Supplies/Dues/Fees	66,736	14,085				
Total Support Services*	**21,728,428**	**20,412,293**	**6,746,816**	**-**		
Contingency	1,909,416	1,010,954	-	-		
Unappropriated Fund Balance	-	-				
TOTAL REQUIREMENTS	**23,637,844**	**21,423,247**	**6,746,816**	**-**		

*Appropriation Level

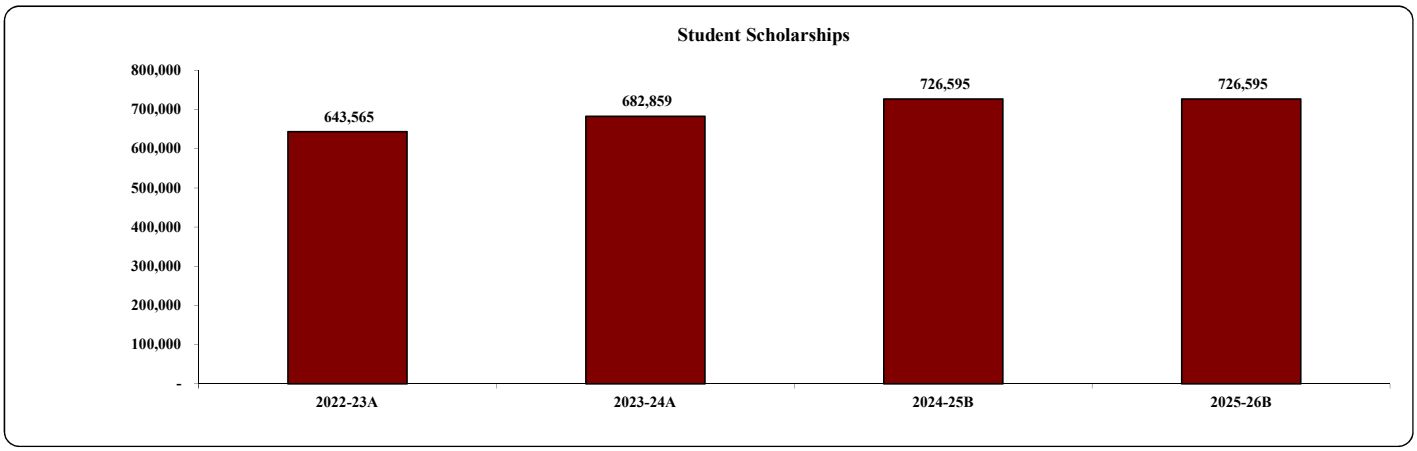


The self funded health insurance fund ended providing healthcare to District employees 9/30/2024. Healthcare is now purchased from the Oregon Educators Benefit Board (OEBB).

Trust and Agency Funds - Student Scholarships

Scholarships	2022-23 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
Local Sources:						
Interest	11,477	19,767	20,000	20,000	20,000	
Contributions	188,932	200,201	215,000	215,000	215,000	
Other Local Sources	-	-	-	-	-	
Total Local Sources	**200,409**	**219,968**	**235,000**	**235,000**	**235,000**	
Beginning Fund Balance	443,156	462,890	491,595	491,595	491,595	
TOTAL RESOURCES	**643,565**	**682,859**	**726,595**	**726,595**	**726,595**	
REQUIREMENTS						
Instruction:						
Expenses	180,675	191,264	235,000	235,000	235,000	
Other - Transfers Out						
Other Uses:	-	-	-	-	-	
Contingency	462,890	491,595	491,595	491,595	491,595	
Unappropriated Fund Balance	-	-	-	-	-	
TOTAL REQUIREMENTS	**643,565**	**682,859**	**726,595**	**726,595**	**726,595**	

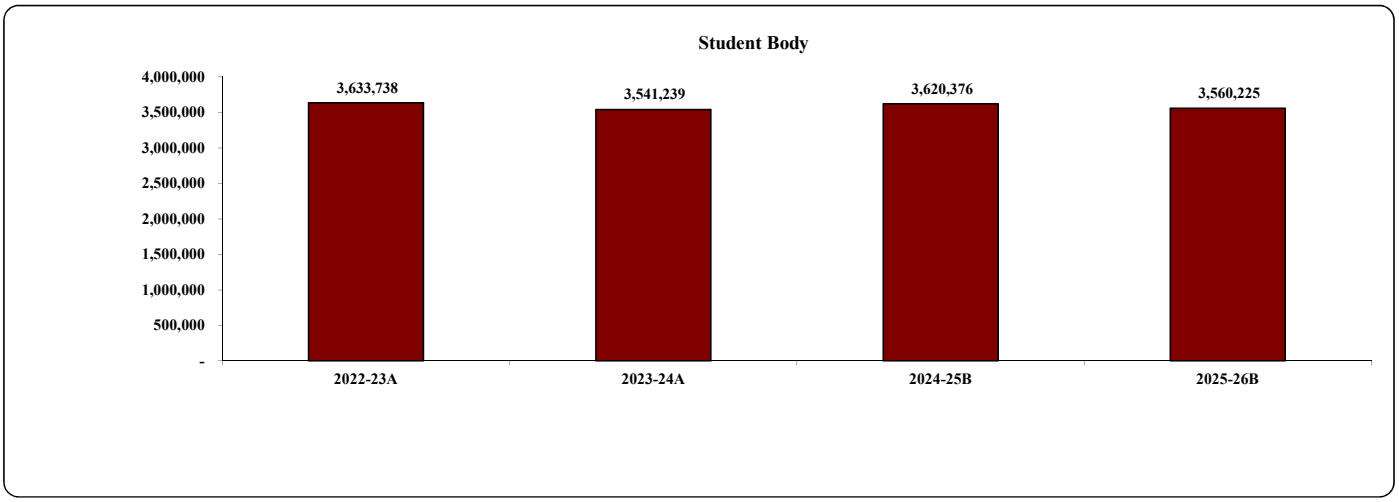
*Appropriation Level



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 Actual	2023-24 Actual	2024-25 Amended	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
Local Sources:						
Interest	38,380	67,476	12,361	12,361	12,361	
Extra-Curricular Activities	1,598,986	1,626,044	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**	
Beginning Balance	1,966,584	1,787,720	1,808,015	1,747,864	1,747,864	
TOTAL RESOURCES	**3,633,738**	**3,541,239**	**3,620,376**	**3,560,225**	**3,560,225**	
REQUIREMENTS						
Instruction:						
Elementary Extra-Curricular	348,196	269,178	349,830	350,000	350,000	
Middle School Extra-Curricular	218,596	151,601	243,110	225,000	225,000	
High School Extra-Curricular	1,279,226	1,312,444	1,279,572	1,325,000	1,325,000	
Total Instruction	**1,846,018**	**1,733,224**	**1,872,512**	**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	
TOTAL REQUIREMENTS	**3,633,738**	**3,541,239**	**3,620,376**	**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.

Medford
SCHOOL DISTRICT
ALL ARE LEARNING & LEARNING IS FOR ALL

Supplemental Information

Revenue Sources

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

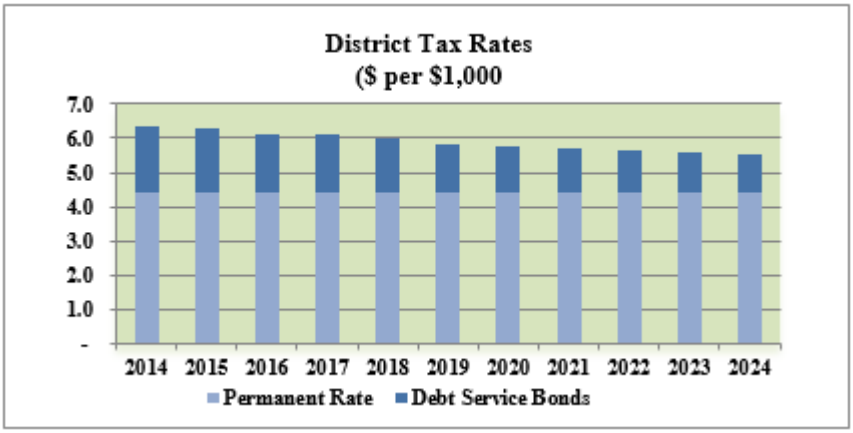
Property Taxes

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

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

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

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



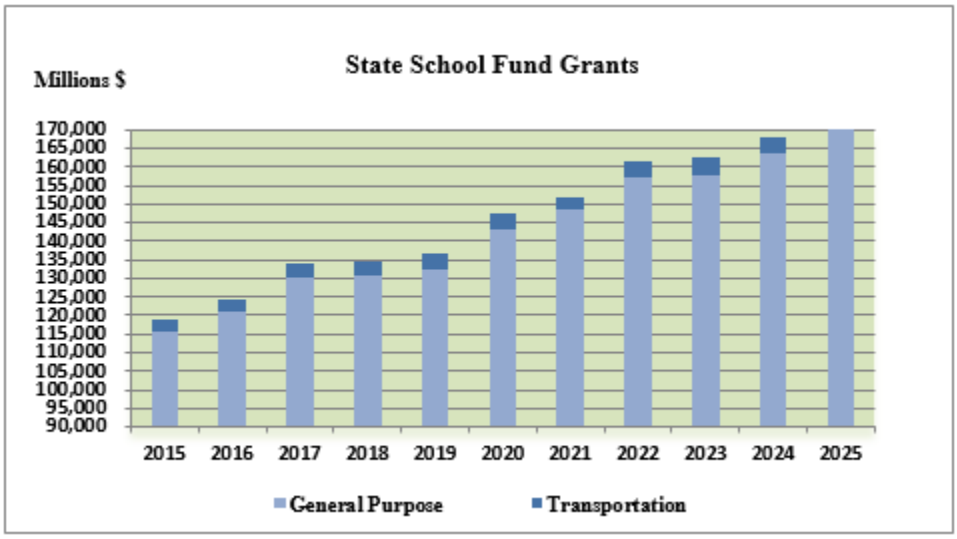
Revenue Sources

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.

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**
District permanent tax rate (per $1,000 of assessed value)	***$ 4.4123***	
Special Revenue Fund		**56,855,790**
Debt Service Fund		**20,428,100**
Total tax to be levied for debt service	***$ 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		**297,815,469**

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**
District permanent tax rate	***$ 4.4123***	
(per $1,000 of assessed value)		
Special Revenue Funds		
Federal Programs	9,285,892	
State and Local Programs	1,263,645	
PERS Reserve	2,212,400	
Physical Education Expansion (PEEK)	540,000	
Secondary Athletics	954,528	
Food Service	7,192,928	
Project Reserves	10,913,684	
Seismic Upgrades	2,500,000	
Chromebook Reserve	2,500,000	
Measure 98	3,708,703	
Measure 99	435,849	
Literacy Grant	867,801	
Student Investment Act	14,480,359	
Elementary & Secondary School Emergency Relief Funds	-	
Total Special Revenue Fund		**56,855,790**
Debt Service Funds		
General Obligation School Bonds	13,502,640	
Pension Obligation Bonds	5,724,291	
2021 Full Faith & Credit Bonds	1,201,169	
Total Debt Service Fund		**20,428,100**
Total tax to be levied for debt service	***$ 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**	

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