

APPROVED BUDGET

2024-2025



Fiscal Year 2024-25

BUDGET COMMITTEE

School Board Members

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Michelle Atkinson

Lilia Caballero (*Vice Chair*)

Kendell Ferguson

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Kaylee Fugate (*Position 6*)

Randy Goyne (*Position 7*)

District Administration

Dr. Bret Champion, Superintendent

Brad Earl, Assistant Superintendent of Operations

Jeanne Grazioli, Deputy Superintendent

Ron Havniar, Executive Director of Security, Leadership & Facilities

Natalie Hurd, Communications & Community Relations Director

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ALL are Learning and Learning is for ALL

Introduction



May 2, 2024

Superintendent's Message:

I am pleased to present our budget message for the 2024-25 school year. Thank you to the members of the Medford School District Budget Committee for their service, support, and consideration of this Proposed Budget. We appreciate your guidance and support in the development of this budget as we work to meet the needs of our students in these unprecedented times. I am also grateful for our incredible, hardworking educators and the support of the community we serve, and wish to acknowledge the challenges faced by so many people in our community in the past year.

The Medford School District has a shared vision that ALL are learning and learning is for ALL. To help guide our work, we have a set of guiding documents that describe our strategy, provide measures of the system, set aspirations for students, and define leadership in the district. We continue to value collective effort by building projects around our top priorities. Each year we reaffirm our priorities, and the list for the 2025-26 school year can be found on pages 7-8 of tonight's budget presentation.

I am amazed at how much the Medford School District accomplished this past year. We opened Oakdale Middle School and Innovation Academy in the fall. We rolled out our new English language arts curriculum, designed and written by our amazing teachers. We were able to add additional resources to special education programs and made strides toward better managing challenging student behavior systemwide. I continue to be grateful for the impressive work by dedicated staff in every area of the Medford School District and we are seeing early signs of improvement in reading and student engagement because of it.

Safety and security are among our shared values. Last June, we hosted a community-wide, multi-agency exercise to test our ability to respond to an active shooter incident. Over 400 volunteers participated in this one-of-a-kind event, which showcased our commitment to keeping our schools safe and secure. We also provided a full day of safety training for our entire staff before launching the school year and rolled out our school marshal program to complement our already strong school resource officer presence.

We have all heard about students who are struggling for a variety of reasons and cause disruptions in classrooms. Some students tell us they do not feel engaged in school. It is disheartening to see students struggle to find purpose in school today, some three years post-pandemic. I talked about these issues last year as well. While we have seen improvement, we continue to work on creating a positive culture and climate and increasing student engagement opportunities to foster improved student learning.

Unfortunately, public education is in crisis nationwide as districts wrestle with declining enrollment and unfavorable public perception. Birth rates are down worldwide, and Oregon, in particular, is one of the states most impacted by the trend in the United States. These lower birth rates and increased availability of education alternatives for families have pushed down public school enrollment. This factor, coupled with less than adequate state funding because of competing priorities, is making matters worse. In the budget message last year, I spoke about these challenges and they continue to grow in size and complexity today. At the same time, it is increasingly difficult and more expensive to educate students.

Our districtwide non-charter enrollment has dropped by nearly 1,000 students since 2018-19, the last full school year before the pandemic. Most of the drop in enrollment so far has been in our elementary schools, where enrollment has been down by over 1,600 students (24%) since 2019. Our middle and high schools are currently up slightly in enrollment by comparison; however, as elementary-age students advance to

middle school beginning in 2028-29 and high school beginning in 2031-32, these numbers will also fall. We know the decline in enrollment will continue for at least five years because births have been down for the past five years. A recent professionally prepared demographic analysis projects declining enrollment for many years beyond five years in our school district.

We are not funded based on inflation. At the same time, inflation has impacted all of us as individuals and has impacted our financial condition in the district. Cost of living increases in pay, and inflationary increases in utilities, insurance, purchased services, supplies, and materials have outpaced our funding increases. Based on projected revenue, we expect this to be true in 2025-26 as well.

Unfunded state mandates impact our bottom line. The state reimbursement rate for special education was set decades ago and is capped at 11% of our student count. This has been a challenge for the district for many years as the number of students receiving special education services as a percent of our total student population is closer to 16%. This equates to a \$7.1 million deficit for our district in this area alone. To be clear, we have an excellent special education program and provide all the required services. We just do not get fully reimbursed for it. Oregon recently approved unemployment benefits for our hourly employees who are not scheduled to work during spring, summer, and winter breaks. We expect this to add about \$1.2 million in costs. The Oregon Paid Leave program has added another \$0.4 million annually. While we support fair benefits for our employees, when they are unfunded, they result in reduced services for kids.

Next year is the second year of the state biennial cycle, and our funding in the General Fund will increase by 3.6%. The following year's increase is expected to be less than 2% based on the very-early state school fund estimate. These combined increases will not be enough to cover our growing costs, meaning we must reduce our spending by \$15 million over the next two years.

To summarize, our financial condition includes:

- Declining enrollment
- Unfunded state mandates
- Inadequate funding to keep up with inflation
- Inadequate funding to meet student needs

As to the details in the budget, the 2024-25 Proposed Budget is a deficit budget that supports our priorities, which are:

1. Preserving our high-quality classroom, including the educators who support them, as well as our curriculum
2. Safeguarding student wellness
3. Ensuring continuing innovation
4. Keeping safety and security as our foundation

We have reduced our expenditures by \$7.6 million in this budget proposal and propose using \$1.9 million in reserves to balance the budget.

The budget includes a net reduction of 32.5 FTE to align with lower enrollment and also as an important first step to weather the headwinds mentioned above. The reduction in FTE nets approximately \$3.6 million in cost savings. The reductions as a percentage by employee category are 12.1% of district-level administrators, 8.2% of school-based administrators, 5.9% of confidential/managers/supervisors, 2.5% of teachers, and 0.9% of classified employees. Most of the reductions will be done through attrition and/or by reassigning employees where possible. We are also moving 10 FTE from the General Fund into other grant funds to maintain as many services as possible this year. This shift helps the general fund budget by \$0.6 million. There are other reductions of \$0.75 million in contracted services with third-party providers, \$0.35

million in Summer School, and other reductions totaling \$0.25 million. One of the largest reductions is in contracted services in our preschool program that resides in six of our elementary schools, the Ivy School.

In addition to the reductions noted above, we are reducing the amount we spend on capital projects by \$2 million. For the 2024-25 school year, this will impact our plans to build classrooms in our Innovation Academy location. In the long run, if we cannot resume normal spending to repair and maintain our facilities, it will lead to deferred maintenance and more costly solutions in future years.

Student Investment Account (SIA) and High School Success Act funding remain strong. One-time Elementary and Secondary Emergency Relief (ESSER) grant funds will expire on September 30, 2024.

The 2001 Legislature established the Quality Education Commission (QEC) in statute to determine the amount of K-12 funding needed to meet the state's quality education goals. Since that time, the state has never funded K-12 education at the recommended level. For the current 2023-25 biennium, actual K-12 funding is \$1.525 billion or 13% below the QEC recommended funding level. Every school district in Oregon is making the case to the legislature to consider increasing the cap on special education funding (and funding it) as well as to consider a higher amount in the state school fund than the early figure given to us. These would be welcome solutions that would help us maintain current service levels. Regardless of the funding structure next year, we are faced with having more elementary school locations than we need, based on our current and projected enrollment. All signs point to compounding declines in birth rate which makes it inevitable that we must consider consolidating to fewer locations. While this can be difficult in a community, it is also the option that allows school districts to keep the variety of services and options we all value for our elementary school-age children.

Our Board and district are proven good stewards of public funds. As I see the deep cuts being made by other districts in the state, I am grateful for long-standing, proactive fiscal management. While the reductions this year are not pleasant, in fact they are heartbreaking, we are also able to maintain most of the high-quality instruction and a wide variety of programs for students. Next year 2025-26, it will be much more difficult to balance the budget without more deeply impacting service levels. We count on your advocacy as lawmakers consider their options next year.

Respectfully submitted,

A handwritten signature in cursive script that reads "Bret A. Champion".

Bret A. Champion, Ed.D.

Superintendent

Organization

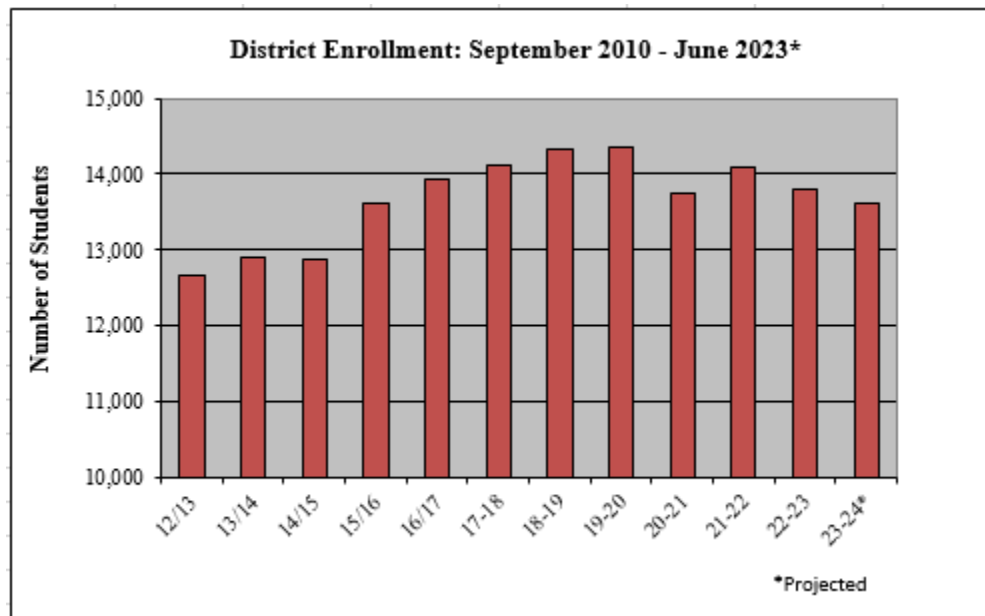


District Overview

Jackson County School District No. 549C, also known as the Medford School District (The District), is the eighth largest in Oregon. Serving approximately 13,610 students, the District enrolls approximately two percent of the total K-12 student population within the state.

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

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



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

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

Objective Key Result and Key Performance Indicators

Objective Key Result:

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

Board/District Goals (Key Performance Indicators):

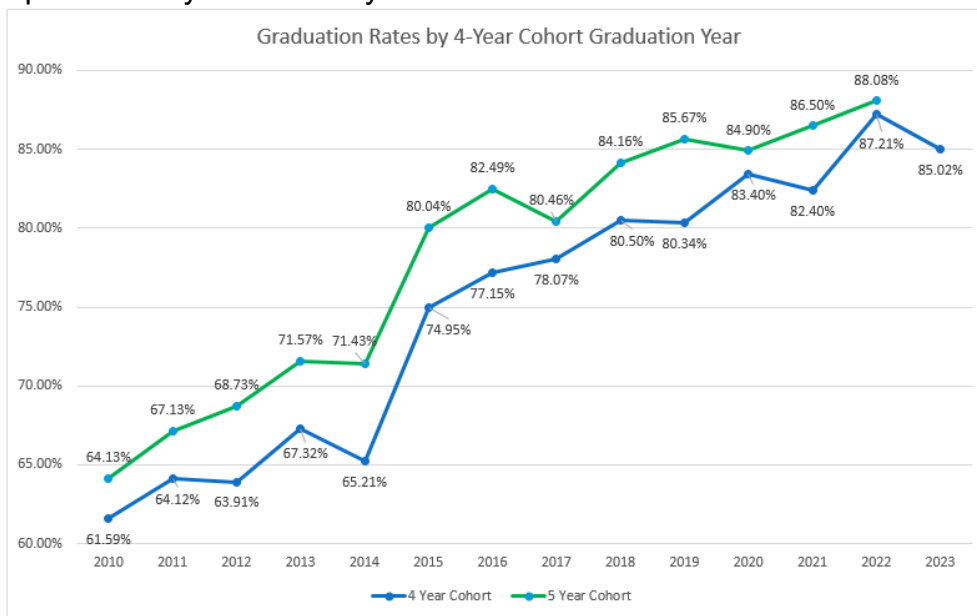
1. *Students Can Read*: Third Grade Reading, State Assessment
2. *Students Are Numerate*: Eighth Grade Math, State Assessment
3. *Students Are Engaged*: YouthTruth, Engagement Measure
4. *Students Graduate*: Four Year Graduation Rate and Five Year Completer Rate
5. *Students Leave Prepared*: Students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

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

2023-2024 Goal: Reading achievement at least at pre-pandemic levels.

Priorities and Desired Outcomes 2023-2024:

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



Measures of the System

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

Measure	2022-23	2021-22	2020-21	2019-20	2018-19
4-year Cohort Graduation Rate*	85%	87.2%	82.4%	83.4%	80.3%
5-year Cohort Completer Rate*	90.3%	89%	87.4%	89.8%	87.5%
Graduates with Pathway Endorsement***	Released in January '24	64%	***		
3rd Grade Reading*	36%	38%	**	**	42.9%
8th Grade Mathematics*	24%	27%	**	**	43%
YouthTruth High School, Engagement	21 (Percentile)	19 (Percentile)	5 (Percentile)	18 (Percentile)	27 (Percentile)
YouthTruth Middle School, Engagement	14 (Percentile)	31 (Percentile)	24 (Percentile)	55 (Percentile)	60 (Percentile)
YouthTruth Elementary Family, Engagement	30 (Percentile)	11 (Percentile)	***		
Regular Attenders*	64%	68%	**	**	92.9%
9th Grade On-Track*	78%	75%	63%**	79.3%**	86.3%
Organizational Health Index (OHI) <i>(recommend school/dept. as a great place to work)</i>	63%	55%	73%		
Early Literacy (1st Grade EOY)	43%	41%	33%	**	49%
Talented and Gifted Overall	8%	7%	6.3%	7.4%	7.5%
Percentage TAG from Higher Poverty Schools (50% of Schools)	20%	20%	33%	33%	
Dual Credit/College Credit/AP Credit Earned	***	***			
Student Discipline: Suspensions and Expulsions	(930) 6.74%	(732) 6%	**	(604) 4.17%	(699) 4.86

Teacher Retention	84%	84%	85%	84%	
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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.

FY24-25 Budget Calendar

- Thursday
May 2, 2024** **1st Budget Committee Meeting** – Committee elects officers, Superintendent delivers budget message and committee receives budget document.
- Thursday
May 16, 2024** **2nd Budget Committee Meeting** – Public comment, committee discusses and approves Proposed Budget. Budget chair signs resolutions.
- Thursday
May 30, 2024** **3rd Budget Committee Meeting – If needed**
- Thursday
June 6, 2024** **Board Meeting. Public Budget Hearing on FY24-25 Budget*** - Deliberate on budget approved by budget committee and considers additional public comment.
- Thursday**

Date	Organization
June 27, 2024	Board Meeting; FY24-25 Budget Adoption* - Board enacts resolutions adopting the budget, makes appropriations, imposes and categorizes tax levy.
June 30, 2024	District must submit balanced budget by this date.
July 30, 2024	District submits required budget documents to County Assessor, Department of Education, and Southern Oregon Education Service District by July 15, 2024.

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

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

Medford School District List of Acronyms

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

Financial Pages

Financial

NOTE: As with any budget, the development of this budget involves 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 some of these assumptions may change. Some key assumptions include but are limited to a \$10.2 billion 2023-25 Oregon K-12 budget; fully funded Measure 98; fully funded Student Investment Account (SIA); one time Elementary and Secondary School Emergency Relief Fund (ESSER) grant ending 09/30/2024; an increase to the Public Employees Retirement System (PERS) employer contribution rates by an average of approximately 1.5% of payroll for the 2023-25 biennium; and a 4.3% Cost of Living Adjustment (COLA) for all employees; and step wage increases for those employees who qualify. Finally, we are ending self funded health insurance coverage for employees 09/30/2024 moving to purchasing healthcare from the Oregon Educators Benefit Board (OEBB) starting 10/01/2024.



All District Funds

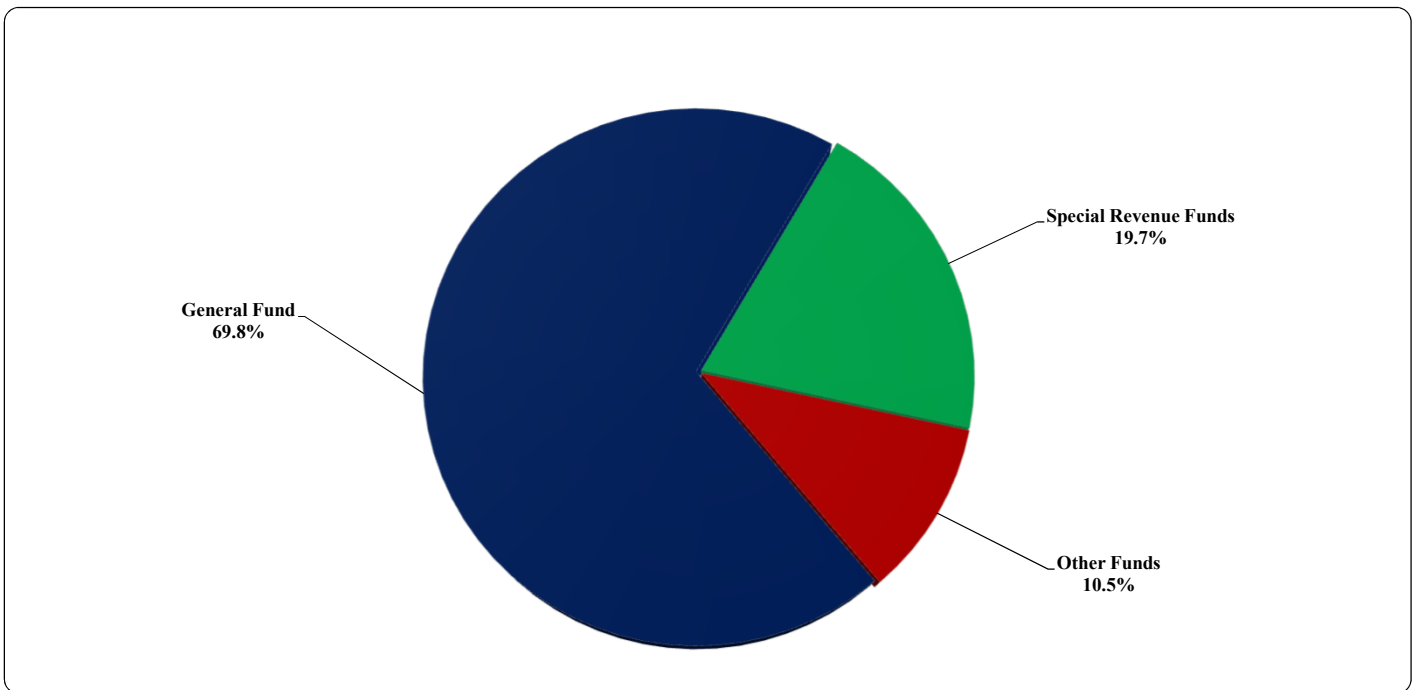
All District Funds

Special Revenue Funds:

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

Other Funds:

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



The General Fund is the primary funding source for operational spending in the District. In the FY24-25 Budget, the General Fund represents 69.8% of all resources versus 62.64% in the FY23-24 Amended Budget. Total resources across all fund types for FY24-25 is \$287.88M vs \$323.34M in the FY23-24 Amended Budget, which is -\$35.46M, or -11.0% lower. This is primarily due to the combination of a -\$18.4M decrease in Special Revenue Funds (p.107) primarily driven by lower Elementary and Secondary Emergency Relief (ESSER ending 09/30/2024) grant spending, and a -\$15.4M decrease in other funds (p.131) primarily driven by the end of self funded health insurance 09/30/2024.

General Fund - Fund Balance Projection

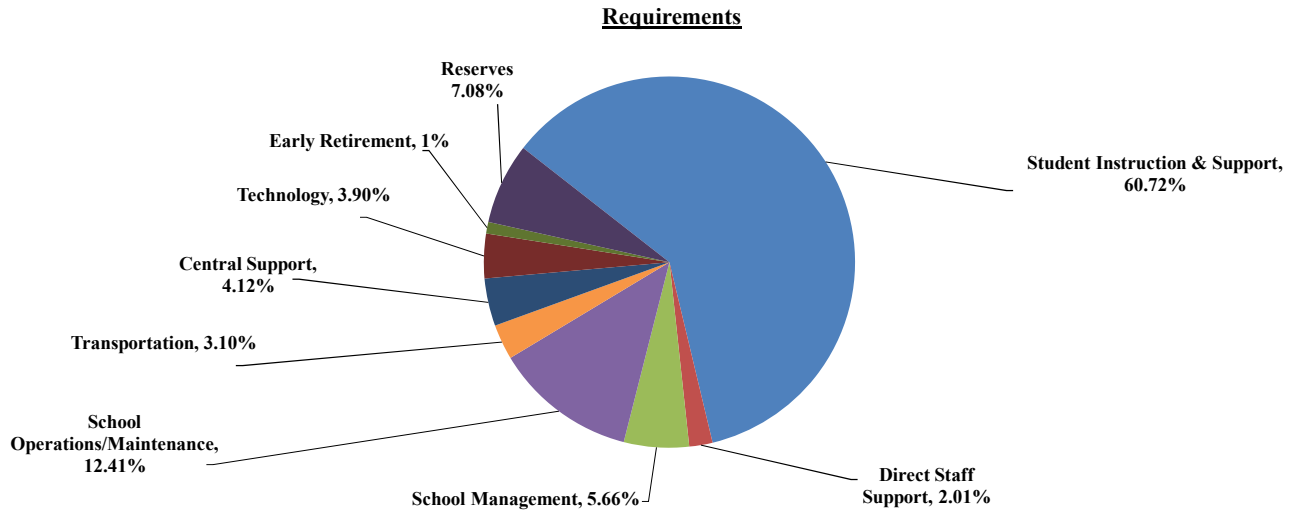
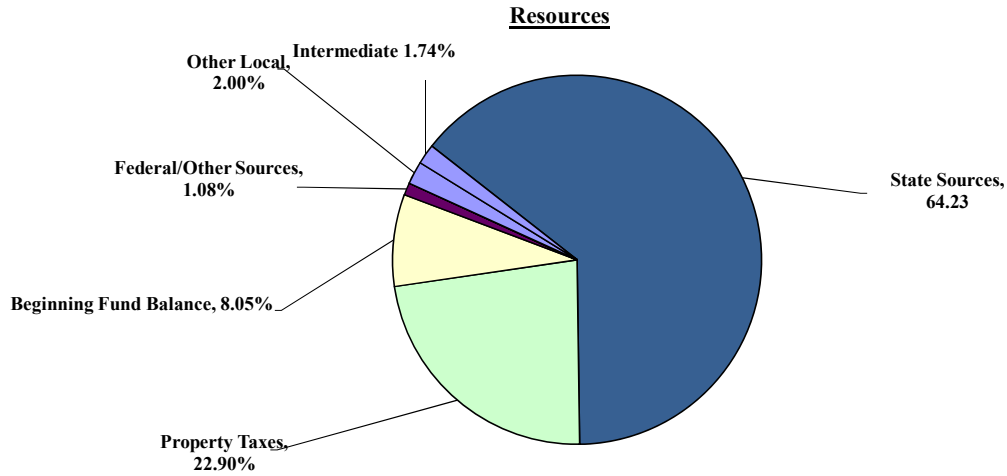
(\$ Thousands)	FY24-25 Projection	FY25-26 Projection	
Beginning Fund Balance	\$ 16,178	\$ 14,233	
1. Previous Annual Surplus/(Deficit)	(7,962)	(1,945)	
2. Change in Revenue	6,367	4,000	Assumes \$10.2B 2023-25
3. Change in Transfers In & Other Sources	-	(1,250)	
4. Change in Salary & Wages	(1,481)	(2,670)	Assumes 4.3% COLA
5. Change in Associated Payroll Costs	(1,384)	(3,700)	Next PERS Rate increase 2025-26
6. Change in Purchased Services	(2,185)	(600)	
7. Change in Supplies and Materials	1,364	(100)	Assumes lower inflation 2025-26
8. Change in Capital Outlay	55	-	
9. Change in Other Objects	6	-	
10. Change in Transfers Out/Other Uses	3,275	-	
11. Total Annual Surplus/(Deficit)	(1,945)	(6,265)	
12. Ending Fund Balance	\$ 14,233	\$ 7,968	
	Contingency %	7.70%	

In the General Fund, Fund Balance projection above for FY24-25, the District is proposing to deficit spend \$1.94M (line 11). Revenue and Transfers In is \$184.7M (p.11), are exceed by Expenditures and Transfers Out, which are \$186.7M (p.17). Descriptions of the major year over year changes in the FY24-25 budget are summarized in the schedule above and the words below.

1. The General Fund previous year FY23-24 forecast is to deficit spend \$7.96M as of the third FY23-24 budget amendment driven primarily by higher than budgeted Cost of Living Adjustments (COLA) to wages and higher staffing levels than budgeted.
2. Total revenue (resources minus transfers in and beginning fund balance) is estimated to increase \$6.37M or 3.6% 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 FY23-24 to FY24-25. 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 \$1.48M or 1.86% to \$81.2M from \$79.7M in the prior year. The primary drivers of the \$1.48M increase are: \$3.25M for a 4.3% COLA increase, and \$1.38M for step increases. These increases are offset by a decrease of 42.5 FTE in the General Fund (including 10 FTE moves to Special Revenue funds), resulting in a total salary reduction of -\$2.75M. This includes a decrease of -\$0.5M from attrition savings.
5. Total General Fund Associated Payroll Costs are up \$1.38M or 2.8% to \$50.4M from \$49M in the prior year. The largest part of the increase is a \$1.2M increase in unemployment costs driven by a new law that now allows classified employees with less than 12-month work schedules to apply for unemployment for the times they are not scheduled to work. PERS/FICA/Medicare/Workers Comp/Oregon Paid leave are up a combined \$0.23M or 0.7% based on higher wages. Healthcare is down \$0.13M, where staffing reductions offset cost increases. All other associated payroll costs are up \$0.07M.
6. Total General Fund Purchased Services are up \$2.18M or 5.9% to \$39.3M from \$37.1M in the prior year. This is primarily due to an increase in utilities of \$0.4M and charter school pass through payments of \$1.2M. Rentals are down -\$0.5M due to exiting two of our three leased locations. The increase in Professional Technical Services Instructional is due to needing additional SLP or SLPAs to fulfill speech and language services for SPED students. Repairs and maintenance has increased based on prior year numbers and contractor price escalation. Professional Services non-instructional includes the Marshall security program (p. 62).
7. Supplies are down a total of -\$1.36M or -17.2% from the prior year due primarily to a reduction in software and hardware. Due to GASB 96 (SBITA's) and pre-paid multi-year software subscriptions being paid in full on year 1, and due to multiple software products now in year 2 onward of the subscription, software costs are lower for FY24-25.
8. Total General Fund Capital Outlay costs are down -\$0.055M or 3.0% in replacement equipment.
9. Total General Fund Other Objects costs are relatively flat to the prior year at \$1.42 million.
10. Total General Fund Transfers Out to Other Uses is down -\$3.275M, or -35.4% due to a reduced transfer to the projects reserve fund. The General Fund is budgeting to transfer a total of \$5.985M, which will be distributed as follows: \$2.63M 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.123), and \$1.17M to Debt Service (p.134). The detail of where these transfers are sent to can be found in the green Special Revenue section starting on page 107.
11. This budget is proposing a deficit of -\$1.94M due to a combination of decreased enrollment, decreased state funding, and deficit spending in the prior year.
12. Contingency/Fund Balance Reserves of \$14.23M 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 FY24-25 Budget is 7.7%.

General Fund Resources & Requirements

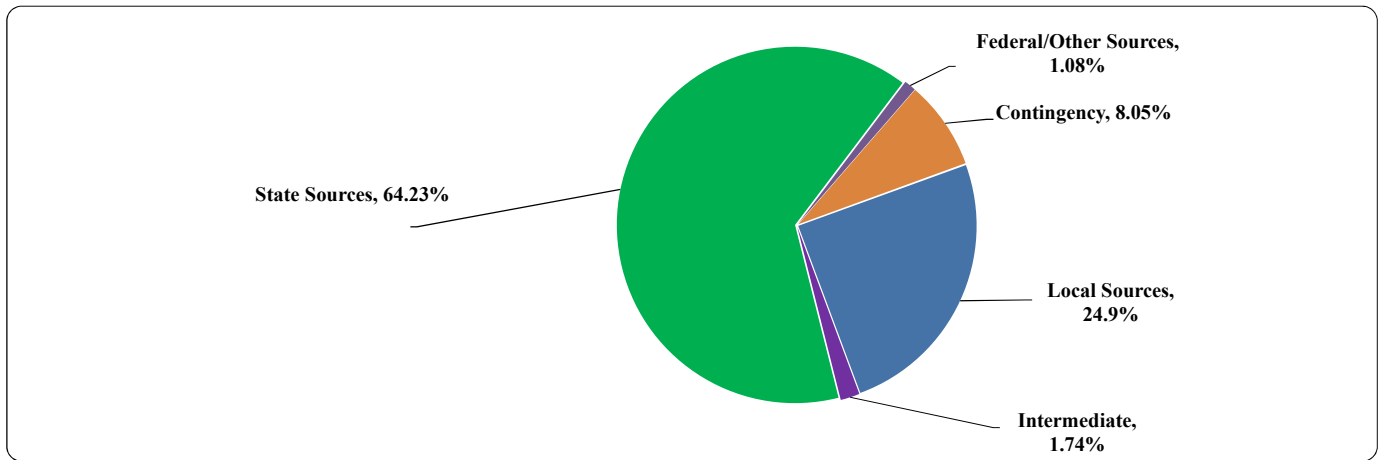
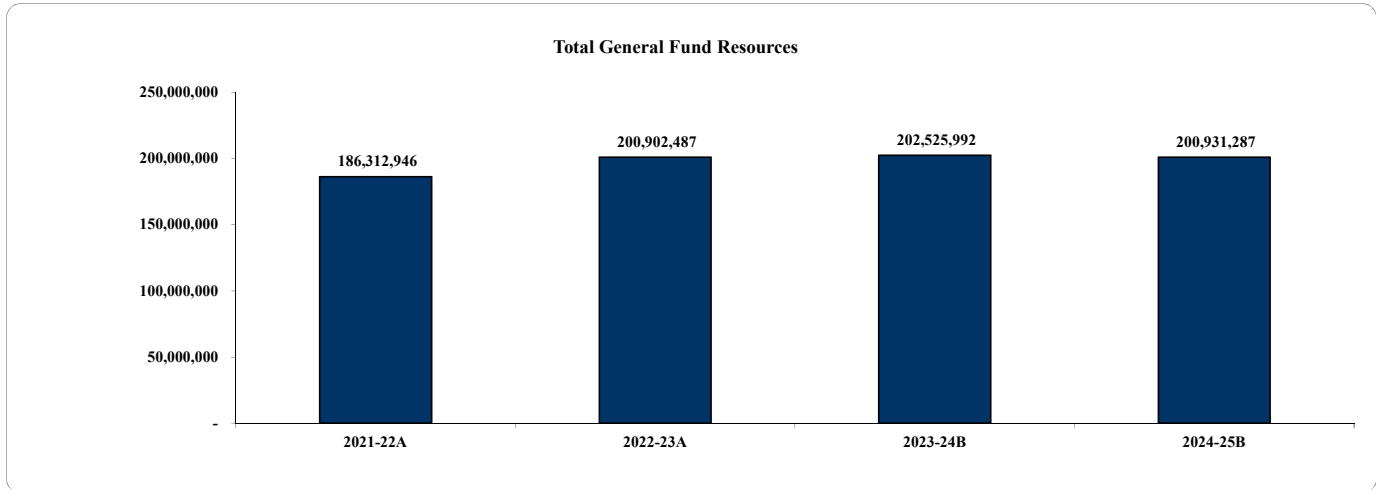
The General Fund is the primary operating fund of the District.
This fund is used to account for all unrestricted resources.



In FY24-25, General Fund Budget Resources are \$184.75M, an increase of \$6.36M or 3.6% from the prior year. Expenditures including transfers out to other funds are at \$186.7M resulting in an unbalanced budget of \$1.94M. Beginning fund balance is projected to be \$16.17M, -\$7.96M or -32.98% 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	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Local	44,178,888	47,850,459	48,871,750	50,017,573	50,017,573	-
Intermediate	4,113,958	4,148,146	3,403,589	3,500,000	3,500,000	-
State	113,579,238	118,818,008	123,931,326	129,055,926	129,055,926	-
Federal	202,906	280,818	130,000	130,000	130,000	-
Transfers In and Other Sources	-	1,126,988	2,050,000	2,050,000	2,050,000	-
Beginning Fund Balance	24,237,956	28,678,069	24,139,326	16,177,788	16,177,788	-
TOTAL RESOURCES	186,312,946	200,902,487	202,525,992	200,931,287	200,931,287	-



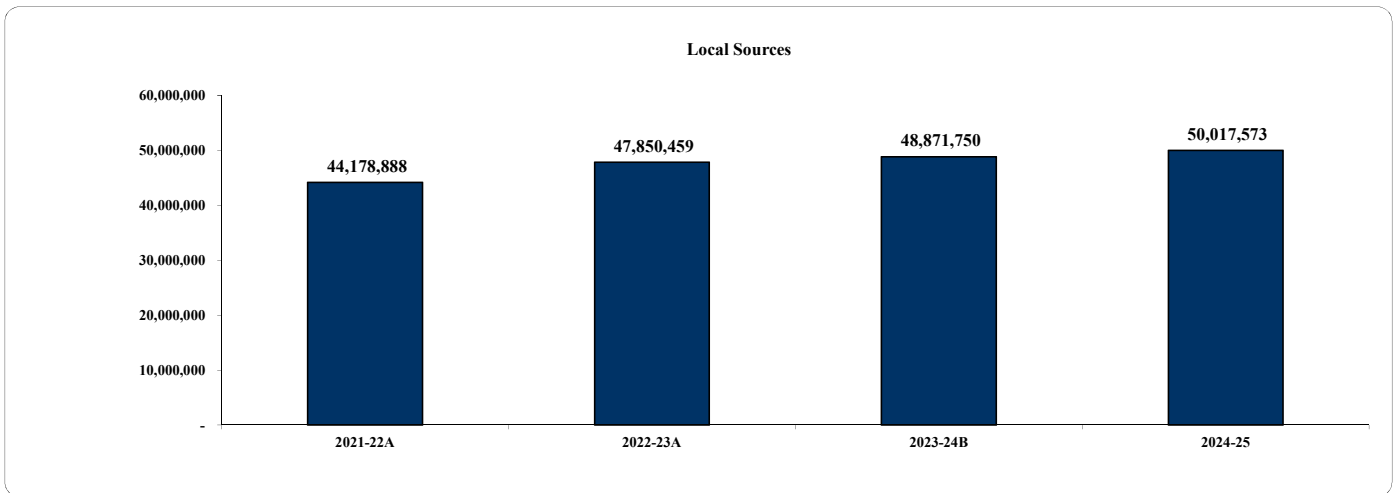
Including transfers in from other funds and the beginning fund balance, there is a -\$1.59M or -0.79% decrease in total resources from the prior year. This difference is mainly due to a decrease of \$7.9M in the beginning fund balance. There is a \$1.14M increase in local funding, a \$0.096 increase in Intermediate funds, and a \$5.12M increase in state funding. 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 \$6.36M or 3.6% over prior budget.

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

General Fund Resources

Local Sources	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Current Year Taxes	40,859,618	42,665,451	44,036,750	45,157,853	45,157,853	
Prior Years' Taxes	1,224,159	1,038,067	824,000	848,720	848,720	
Payment in Lieu of Property Taxes	-	(82,125)	-	-	-	
Interest/Penalties on Taxes	3,188	30,089	35,000	35,000	35,000	
Tuition From Individuals	-	-	-	-	-	
Tuition From Other Districts	9,732	-	-	-	-	
Summer Program Tuition	-	-	-	-	-	
Earnings on Investment	-	2,982	-	-	-	
Interest on Investments	238,027	2,038,492	2,400,000	2,400,000	2,400,000	
Extracurricular Activities	-	1,781	-	-	-	
Pre-School Fees	59,012	51,051	40,000	40,000	40,000	
Other Revenue - Local Sources	-	-	-	-	-	
Rentals	60,535	42,208	100,000	100,000	100,000	
Contributions	-	109	-	-	-	
Services Provided Other Charter Schools	60,786	42,365	40,000	40,000	40,000	
Textbook Sales	-	-	-	-	-	
Recovery of Expenditures	91,027	-	5,000	5,000	5,000	
Services Provided Other Funds	-	-	5,000	5,000	5,000	
Fees Charges to Grants	1,055,645	1,086,112	1,080,000	1,080,000	1,080,000	
Miscellaneous Revenue	231,237	47,895	105,000	70,000	70,000	
Payroll Reimbursement	27,525	42,842	-	35,000	35,000	
Field Trip Reimbursement	16,319	42,512	15,000	15,000	15,000	
P-Card Rebate	137,822	127,270	75,000	75,000	75,000	
Music Instrument Rentals	2,656	2,850	8,000	8,000	8,000	
Self-Pay Health Ins Reimbursement	-	629,324	-	-	-	
E-Rate Reimbursement	101,601	41,184	103,000	103,000	103,000	
County School Fund	-	-	-	-	-	
LOCAL SOURCES	44,178,888	47,850,459	48,871,750	50,017,573	50,017,573	-



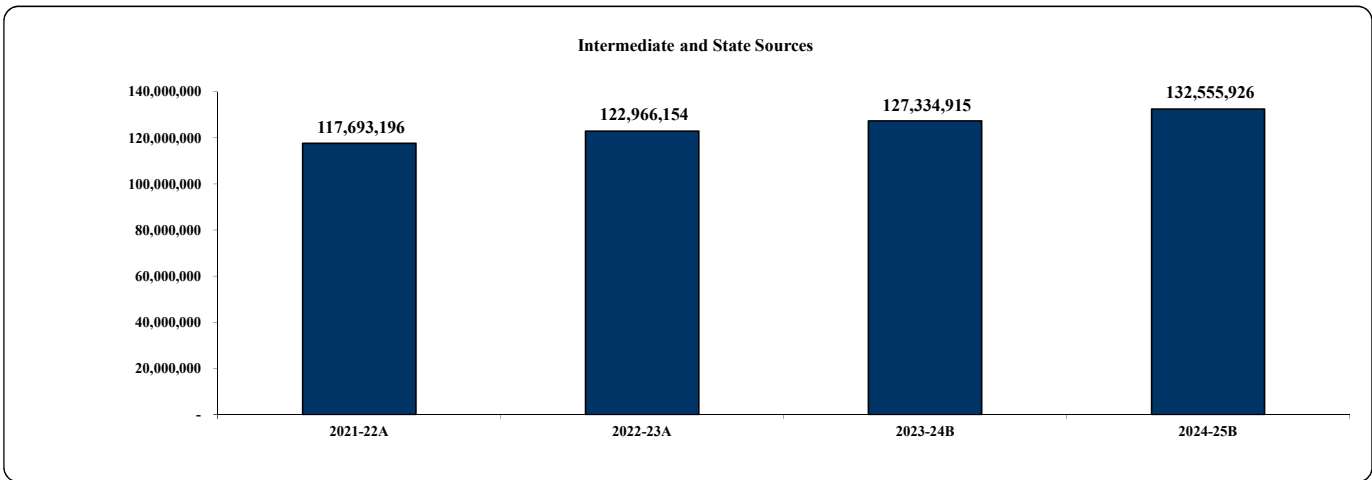
Local sources for FY24-25 are budgeted to come in at \$50.0M, up \$1.14M (2.3%) from the FY23-24 Amended Budget of \$48.8M. Local revenue sources primarily come from property taxes, which make up nearly 92% of the local sources. Property taxes are pooled together at the state level and allocated equally as part of the State School Fund (SSF) funding formula. For the FY24-25 Budget, property taxes are projected to come in at \$46M, which is \$1.1M (2.5%) higher than the FY23-24 Budget.

Interest income is up almost twice last year and ten times the interest income of two years ago. The increase in interest income is driven by higher interest rates and longer term investments. Interest rates at the Local Government Investment Pool (LGIP) two years ago were 0.55%, now they are 5.2% and rising. The District now has some investments earning over 5%. Also, the District can now make AAA rated investments in things like Treasury bills.

General Fund Resources

	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
Intermediate Sources	Actual	Actual	Amended	Proposed	Approval	Adopted
Pass-Through from SOESD	4,113,958	4,112,595	3,403,589	3,500,000	3,500,000	-
Jackson County Juvenile Detention Grant	-	-	-	-	-	-
Other Intermediate Sources	-	35,551	-	-	-	-
INTERMEDIATE SOURCES	4,113,958	4,148,146	3,403,589	3,500,000	3,500,000	-

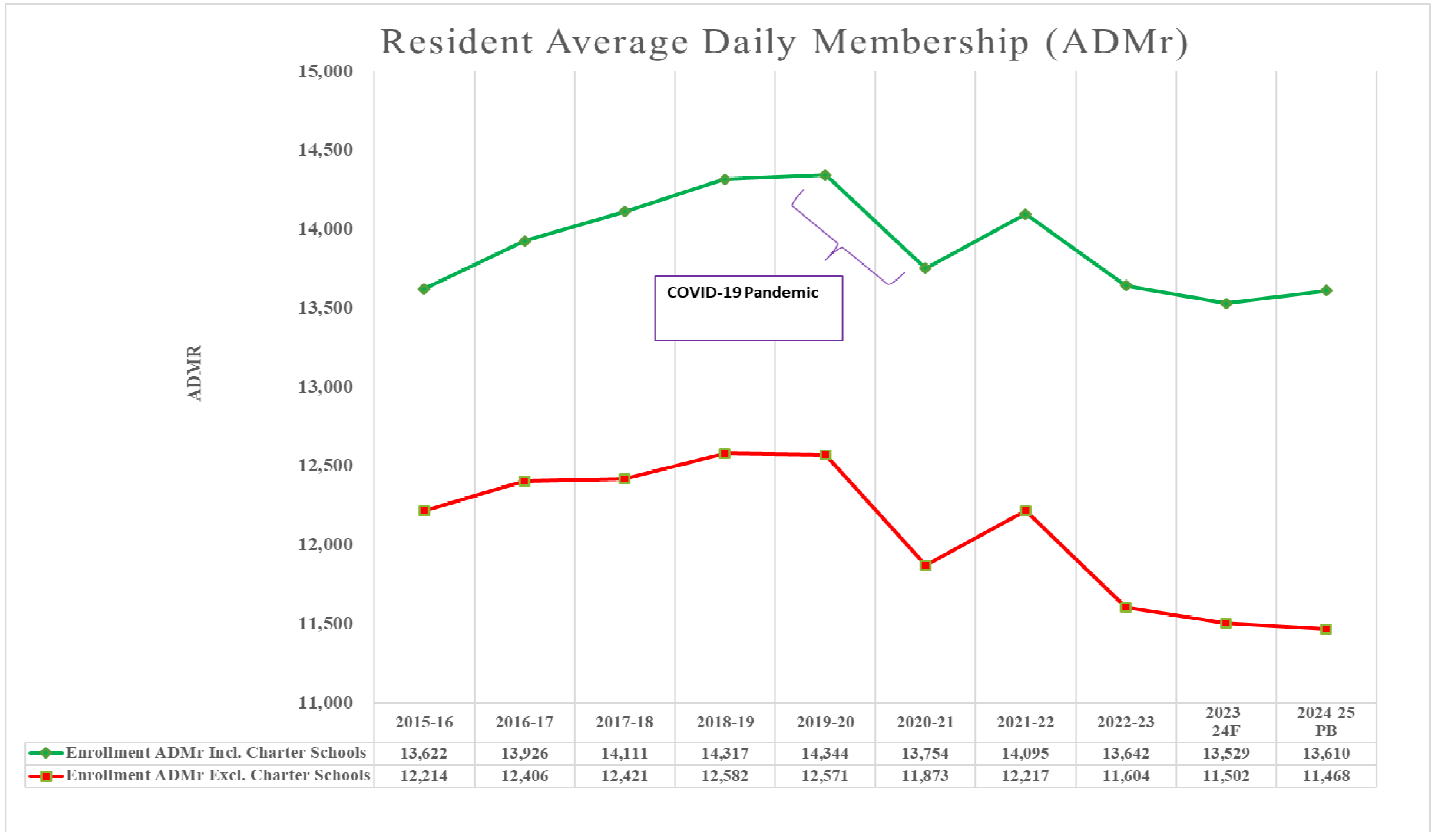
	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
State Sources	Actual	Actual	Amended	Proposed	Approval	Adopted
State School Fund	111,818,387	116,711,263	121,855,782	126,925,768	126,925,768	-
Common School Fund	1,543,840	1,808,999	1,880,544	1,899,157	1,899,157	-
Juvenile Detention Grant	203,500	203,800	165,000	201,000	201,000	-
Teen Parent Grant	-	4,959	30,000	30,000	30,000	-
State Grants	13,511	88,986	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
STATE SOURCES	113,579,238	118,818,008	123,931,326	129,055,926	129,055,926	-



Intermediate sources for FY24-25 are estimated at \$3.5M, which is \$.096M higher than the prior year. The \$3.5M 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 FY24-25. As such, this is a work in process, and the pass through estimate from SOESD could change.

State sources are estimated at \$129M for FY24-25, up \$5.1M (4.14%). For FY24-25 the Medford School District (MSD) is in the second year of \$10.2B 2023-25 K-12 biennial funding where 49% of the SSF was allocated for the first year and 51% for the second year. The budgeted home to school transportation increase of \$1.27M is 70% reimbursed by the state as part of the SSF calculation, so that also is part of the revenue increase. Increases in \$/ADMw in the state budget are partially offset by reductions in enrollment.



2024-25 Budget

The projected **consolidated ADMr** of 13,610 for the District in FY24-25 budget is up 80.9 or 0.6% from prior year. Consolidated ADMr is down 12 students, essentially flat to 2015-16 consolidated enrollment of 13,622.

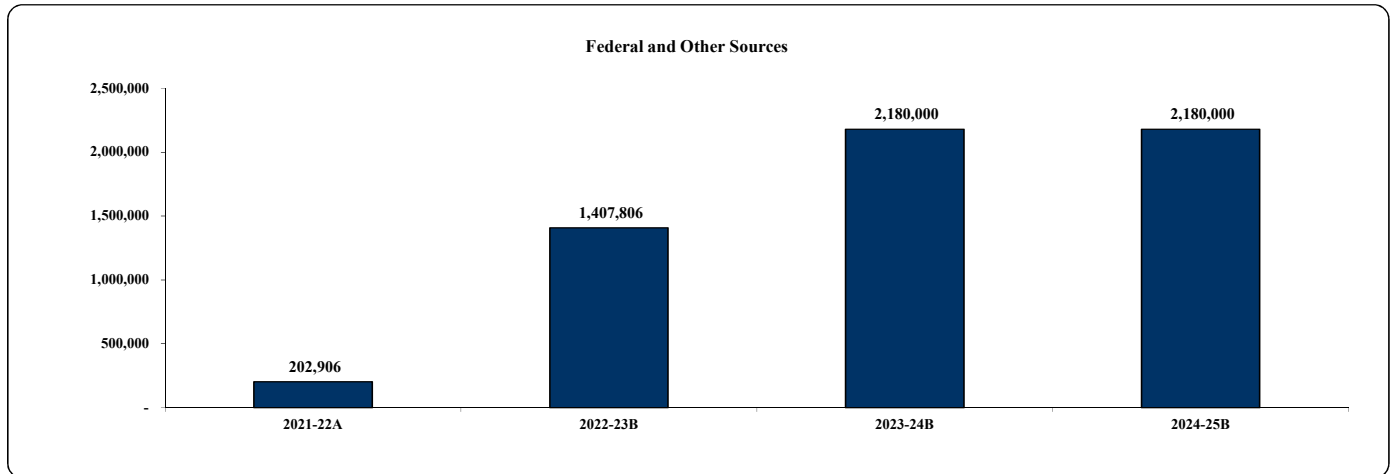
Charter School ADMr: Charter school ADMr is projected at 2,142, up 115 from prior year. Enrollment has increased 693 students or 47.8% from 2015-16.

Non-Charter ADMr: Non-Charter school ADMr is projected down 34 ADMr or 0.3% from prior year and has decreased 746 students or 6.1% from 2015-16.

General Fund Resources

Federal Sources	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Child Care Block Grant	30,255	13,095	30,000	30,000	30,000	
Other Restricted Grant-in-Aid	-	105,040	-	-	-	
TAG	-	-	-	-	-	
Other Federal - SFSF	-	-	-	-	-	
Restricted from Fed thru State	-	2,916	-	-	-	
Federal Forest Fees	172,652	159,767	100,000	100,000	100,000	
FEDERAL SOURCES	202,906	280,818	130,000	130,000	130,000	-

Other Sources	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Transfers From Other Funds	-	-	550,000	550,000	550,000	
Sale of Fixed Assets	-	-	-	-	-	
Other Sources - SBITA (GASB 96)	-	939,987	1,200,000	1,200,000	1,200,000	
Other Sources - GASB 87 Leases	-	187,001	300,000	300,000	300,000	
OTHER SOURCES	-	1,126,988	2,050,000	2,050,000	2,050,000	-
TOTAL Federal and Other Sources	202,906	1,407,806	2,180,000	2,180,000	2,180,000	-



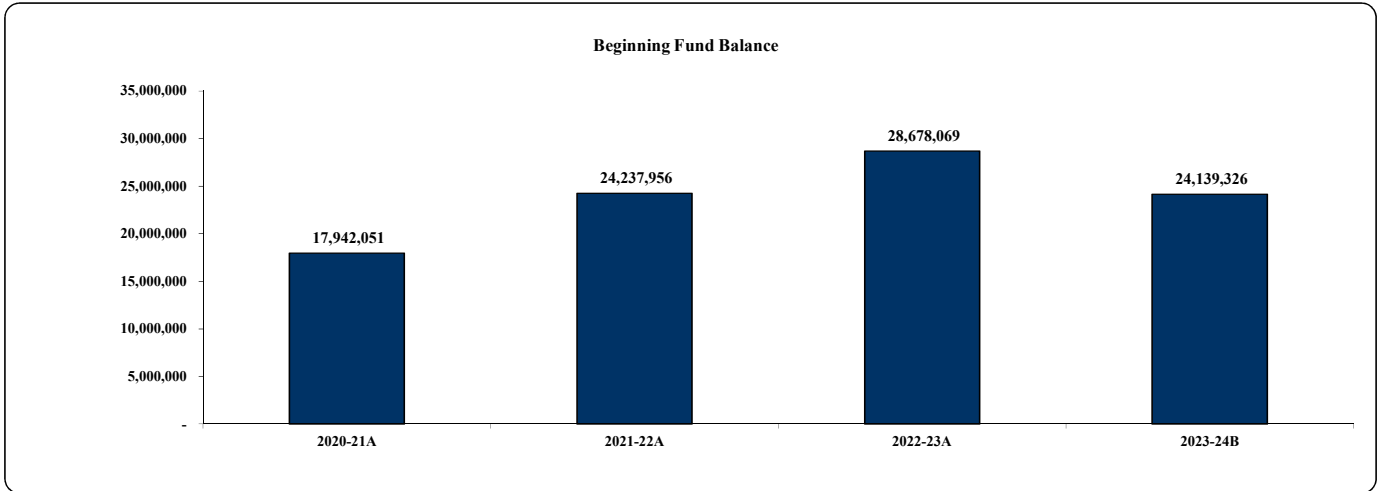
Federal sources are budgeted at \$0.13M, which is flat to the prior year budget.

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

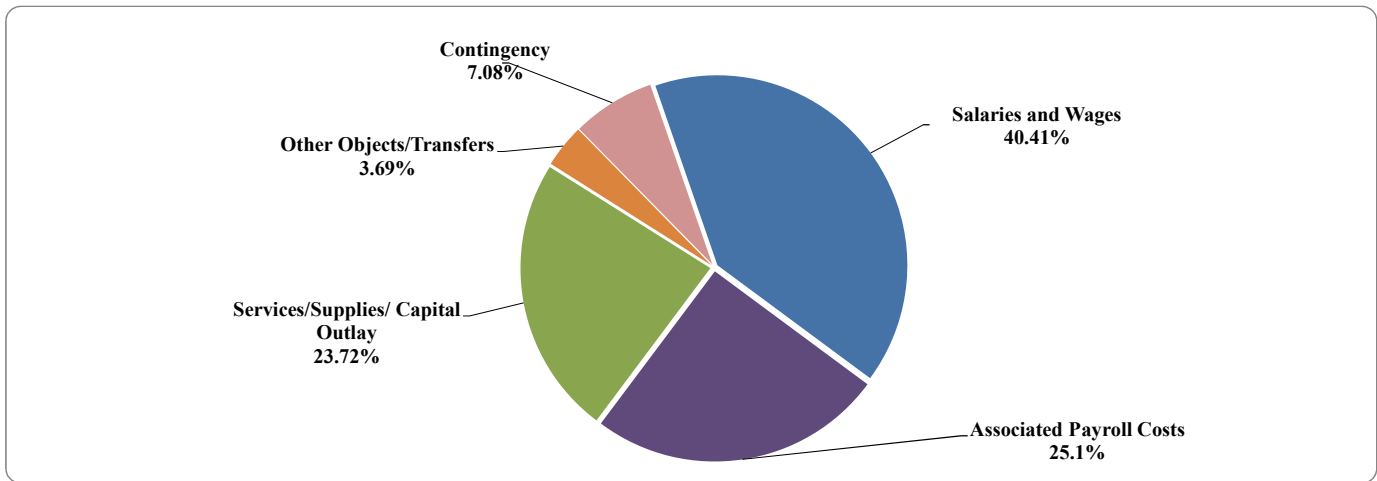
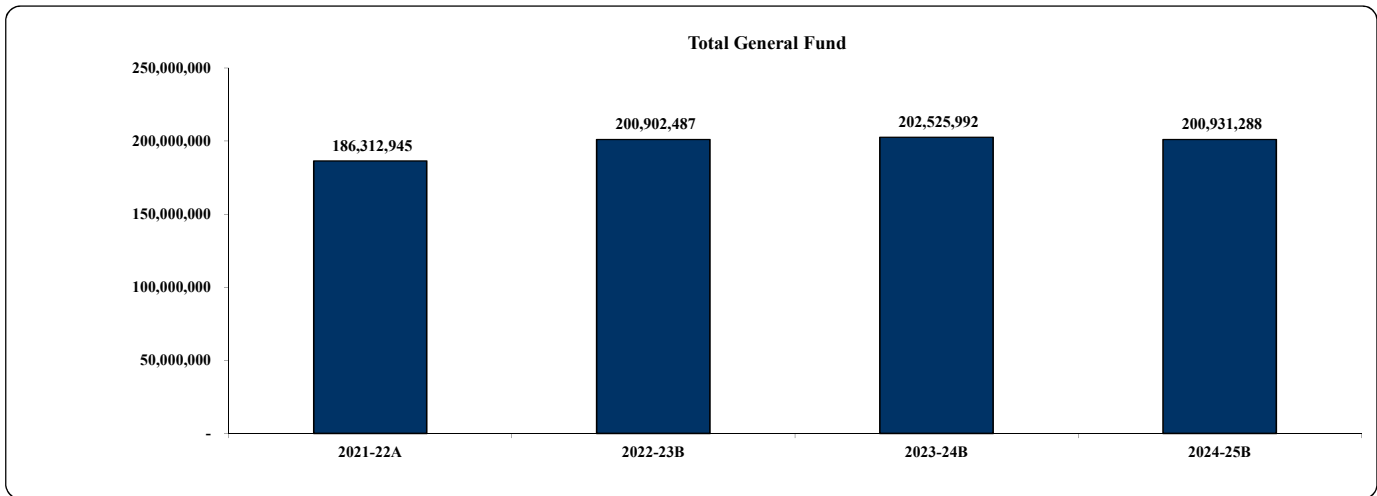
Beginning Fund Balance	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Beginning Fund Balance	24,237,956	28,678,069	24,139,326	16,177,788	16,177,788	
BEGINNING FUND BALANCE	24,237,956	28,678,069	24,139,326	16,177,788	16,177,788	-



Beginning Fund Balance is down -\$7.96M, -33% due to deficit spending in FY23-24.

General Fund Requirements By Object Group

TOTAL General Fund	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Salaries and Wages	69,351,241	71,911,060	79,714,290	81,195,430	81,195,430	
Benefits	42,467,265	42,979,208	49,045,795	50,429,632	50,429,632	
Purchased Services	30,821,851	34,775,300	37,138,392	39,323,435	39,323,435	
Supplies and Materials	6,680,835	7,615,092	7,944,249	6,580,725	6,580,725	
Capital Outlay	177,050	8,974,020	1,820,000	1,765,000	1,765,000	
Other Objects	1,416,634	3,458,481	1,425,478	1,419,767	1,419,767	
Transfers	6,720,000	7,050,000	9,260,000	5,985,000	5,985,000	
Contingency	28,678,069	24,139,326	16,177,788	14,232,298	14,232,298	
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL General Fund	186,312,945	200,902,487	202,525,992	200,931,288	200,931,288	



General Fund Requirements are down $-\$1.59\text{M}$ or -0.79% to $\$200.9\text{M}$ primarily due to a lower beginning fund balance and reduced transfers out to other funds. Spending is up $\$3.6\text{M}$ to $\$180.7\text{M}$ (2.0%), transfers out are down $-\$3.275\text{M}$ (-46.5%) and Contingency is down $-\$1.944\text{M}$ (8.0%). 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 48.85% , payroll benefit cost 30.34% , services/supplies/capital outlay 16.99% , and other objects/transfers 4.42% . This again demonstrates that most of the District spending for ongoing operations is in personnel costs with nearly 80% of ongoing operational spending going toward salaries and benefits.

General Fund Expenditures - Salary & Wages Summary

Object Description	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Amended	Proposed	Approval	Adopted
Licensed	41,378,779	42,717,815	44,699,261	44,403,398	44,403,398	
Classified	16,410,130	17,718,696	20,368,848	22,128,290	22,128,290	
Administrative	5,554,252	6,274,667	6,781,406	6,725,939	6,725,939	
Classified Managers	709,577	1,366,527	1,483,305	1,540,918	1,540,918	
Early Retirement Stipends	570,100	736,500	1,145,000	1,160,000	1,160,000	
Licensed Substitutes	255,214	-	44,930	112,491	112,491	
Classified Substitutes	93,337	86,029	264,602	221,390	221,390	
Licensed Temporary	390,839	568,698	1,708,811	1,583,037	1,583,037	
Classified Temporary	288,736	302,253	693,058	526,444	526,444	
Classified Overtime	571,948	537,313	432,875	432,875	432,875	
Extra Duty Compensation	1,362,815	1,298,719	1,668,127	1,630,427	1,630,427	
Home Instruction	66,645	59,536	93,001	122,404	122,404	
Insurance Opt Out	186,693	244,308	331,065	607,816	607,816	
Staff Appreciation Stipend	1,512,175	-	-	-	-	
SALARIES & WAGES	69,351,241	71,911,060	79,714,290	81,195,430	81,195,430	-



Total General Fund salaries and wages are up \$1.48M or 1.86% to \$81.2M from \$79.7M in the prior year. The primary drivers of the \$1.48M increase are: \$3.25M for a 4.3% COLA increase, and \$1.38M for step increases. These increases are offset by a decrease of 42.5 FTE in the General Fund (including 10 FTE moves to Special Revenue funds), resulting in a total salary reduction of -\$2.75M. This includes a decrease of -\$0.5M from attrition savings.

All District Funds Staffing Summary

<i>Full Time Equivalent (FTE)</i>	FY24-25	FY23-24	FY23-24	FY22-23	Change from	Change from
	Proposed Budget	Amended Budget	Adopted	Adopted	23-24 Amended	23-24 Adopted
Instruction						
General Fund - Non SpEd	619.49	646.49	612.81	648.23	(27.00)	6.68
Special Revenue - Non SpEd	130.13	115.13	108.10	118.68	15.00	22.03
Subtotal Non SpEd Instruction	749.62	761.63	720.91	766.91	(12.00)	28.71
General Fund - SpEd	182.26	182.26	168.71	168.71	0.00	13.55
Special Revenue - SpEd	37.09	37.09	41.64	41.64	(0.00)	(4.55)
Subtotal SpEd Instruction	219.35	219.36	210.35	210.35	(0.00)	9.00
Total Instruction	968.97	980.99	931.26	977.26	(12.00)	37.71
Support Services						
General Fund - Non SpEd	327.49	341.99	332.92	330.17	(14.50)	(5.43)
Special Revenue - Non SpEd	29.95	34.95	37.55	37.10	(5.00)	(7.60)
Subtotal Non SpEd Support Services	357.44	376.94	370.47	367.27	(19.50)	(13.03)
General Fund - SpEd	32.70	33.70	29.40	29.40	(1.00)	3.30
Special Revenue - SpEd	8.00	8.00	9.00	9.00	-	(1.00)
Subtotal SpEd Support Services	40.70	41.70	38.40	38.40	(1.00)	2.30
Total Support Services	398.14	418.64	408.88	405.68		(10.73)
Consolidated						
General Fund - Non SpEd	946.99	988.48	945.73	978.40	(41.50)	1.26
Special Revenue - Non SpEd	160.08	150.08	145.65	155.78	10.00	14.43
Subtotal Non SpEd Consolidated	1,107.06	1,138.56	1,091.38	1,134.18	(31.50)	15.68
General Fund - SpEd	214.96	215.96	198.11	198.11	(1.00)	16.84
Special Revenue - SpEd	45.09	45.09	50.64	50.64	(0.00)	(5.55)
Subtotal SpEd Consolidated	260.05	261.05	248.75	248.75	(1.00)	11.29
TOTAL CONSOLIDATED	1,367.11	1,399.61	1,340.13	1,382.93	(32.50)	26.97

SpEd = Special Education

The projected staffing for FY24-25 of 1,367.11 FTE, a net decrease of -32.5 FTE or -2.3% across all funds. Of this decrease there is -1 FTE reduction in SpEd staffing. When looking by fund, the -32.5 FTE decrease is made up of a total of -42.5 FTE decrease in the General Fund FTE and a 10.0 FTE increase in Special Revenue funds (from FTE being transferred to the SR fund from the GF).

The -41.5 FTE reduction in the General Fund non-SpEd staffing is due to: a reduction of -10 FTE core elementary teachers, a reduction of -4 FTE Assistant Principals, a reduction of -2 FTE elective music teachers, a reduction of -1 FTE teacher and -1.0 FTE Classified at the high school level, a reduction of -2 FTE at Medford Online Academy, a restructure of our library system which includes the reduction of -1 FTE in elementary, -3 FTE in middle school, -2 FTE in high school, and the addition of +1 FTE librarian K-12, and +1 FTE Classified for the NMHS library, a reduction of -2 FTE in HR, a reduction of -0.5 FTE in IT (from a retirement), a reduction of -1 FTE office assistant, a reduction of -1 FTE ELD teacher, a reduction of -1 FTE administrator in Teaching & Learning (from a retirement), a reduction of -1 FTE content specialist, a reduction of -1 FTE purchasing coordinator (from a retirement), a reduction of -1 FTE in office of the principal summer school, and a reduction of -3 FTE from positive attendance support. In addition to these, there has been a shift of -10 FTE made from the General Fund to the Special Revenue fund, which includes: a net 5 FTE to SIA, 2 FTE to Meausre 98, and 3 FTE to Title. There will be an addition of +4.0 FTE teachers at the Innovation Academy to accommodate enrollment growth.

The 10.0 FTE addition in Special Revenue non SpEd area is as follows: The transfer of 3.0 FTE to title: 2 FTE Elementary Licensed and 1.0 FTE Director of Community Engagement transferred from SIA, plus the transfer of 2.0 FTE CTE Teachers to Meausre 98 transferred from the General Fund and a net transfer of 5.0 FTE to SIA (Plus 11.0 transferred from the General Fund, less 1.0 FTE Director of Community Engagement Transferred to Title, less a reduction of 4.0 FTE Elementary Assistant Principals and less a reduction of 1.0 FTE Curriculum Content Specialist).

The -1.0 FTE reduction in General Fund SpEd is a reduction of a vacant SpEd Coordinator.

Current year FTE counts were obtained during a school-by-school and department-by-department reconciliation and analysis of actual staffing as of November 2023.

All District Funds Staffing by Function

Please see the foldout page for detail.

All District Funds Staffing by Function Through the Years

Function	Function Description	FY24-25 Proposed Budget	FY23-24 Amended Budget	FY22-23 Budget	FY21-22	FY20-21	FY19-20	FY18-19	FY17-18	FY16-17	FY15-16	FY14-15	FY13-14	FY12-13
1111	Elementary - Primary	314.57	328.57	360.21	375.77	368.60	374.06	374.06	376.05	361.56	344.54	301.41	276.67	275.90
1121	Middle-Except Co-Curr	136.69	136.69	98.98	98.64	97.81	94.87	94.87	86.93	85.01	86.27	87.99	86.89	82.52
1131	High School-Except Co-Curr	187.28	186.28	171.19	182.44	172.86	190.54	190.04	180.61	167.99	176.55	178.71	167.73	154.15
1210	Talented and Gifted	-	-	-	-	1.38	0.62	0.62	0.62	0.17	0.17	-	-	-
1220/1240	SPED: Maps and Focus	110.86	110.85	103.40	96.25	83.46	72.68	72.68	72.38	74.28	67.22	63.75	50.85	47.23
1250	ERC - Resource Rooms	97.77	97.77	90.20	98.50	96.57	70.78	70.78	61.49	56.53	51.34	52.63	41.94	41.34
1260	Early Intervention Childhood	3.20	3.20	4.00	3.30	3.60	-	-	-	-	-	-	-	-
1261	Learning Disabilities	7.52	7.52	11.88	11.50	17.43	22.58	20.58	7.16	7.16	7.81	9.88	9.41	9.60
1272	Title I	48.90	45.90	49.45	59.01	58.82	63.00	63.00	69.13	61.65	60.53	55.28	56.48	57.96
1283	District Alternative Programs	3.19	3.19	4.50	4.38	4.06	4.50	4.50	4.38	4.38	4.88	4.88	4.88	5.37
1285	Medford Online Academy 9-12	-	-	15.50	12.00	18.00	-	-	-	-	-	-	-	-
1286	Medford Online Academy K-8	6.00	6.00	10.88	22.00	24.50	-	-	-	-	-	-	-	-
1291	English Language Learners	46.70	47.70	45.35	43.62	46.62	43.96	42.96	42.96	39.29	37.62	36.50	35.46	31.32
1292	Teen Parent	7.29	7.29	6.86	7.51	6.95	7.51	7.51	7.51	7.40	7.34	7.06	5.47	5.46
1295	Homebound Instruction	-	-	1.88	-	-	-	-	-	1.00	1.00	1.00	-	-
1297	At Risk	-	-	-	-	0.25	0.25	0.25	0.25	0.22	0.22	0.22	0.19	0.19
1299	Other - Remediation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION		969.97	980.96	974.26	1,014.93	1,000.90	945.35	941.86	909.48	866.64	845.49	799.31	735.97	711.04
2112	Attendance	6.00	6.00	5.00	4.25	2.00	2.00	2.00	2.00	-	2.00	2.00	2.00	2.00
2121	Dean's Office	3.00	3.00	2.00	2.00	4.00	4.00	4.00	2.00	4.00	4.00	4.00	5.00	5.00
2122	Counseling Services	22.50	23.50	22.50	24.50	10.50	12.00	12.00	4.00	11.00	11.00	11.00	11.00	10.50
2134	Nurse Services	8.47	8.47	8.00	8.72	8.44	8.41	8.41	14.00	6.00	4.47	2.47	2.00	2.00
2140	Psychological Services	9.00	9.00	11.00	7.00	7.88	24.38	20.38	6.00	14.88	14.00	13.75	13.75	12.62
2150	Speech and Audiology	19.20	19.20	17.90	21.20	22.40	19.50	19.50	17.69	18.38	18.28	16.05	14.50	14.00
2160	Occupational Th/Autism Spc	4.00	4.00	4.00	3.80	2.94	2.44	2.44	16.00	2.00	2.75	3.00	3.00	2.50
2190	Student Support Services	7.00	8.00	4.00	3.89	3.94	5.03	5.03	2.00	7.47	7.44	4.00	5.00	5.50
2191	Student Wellness	1.50	1.50	1.50	1.50	2.97	-	-	-	-	-	-	-	-
Subtotal Direct Student Support		80.67	82.67	75.90	76.86	65.06	77.76	73.75	63.69	63.72	63.94	56.27	56.25	54.12
2210	Improvement of Instruction	6.15	7.15	4.75	1.00	5.65	4.21	4.21	13.69	4.95	5.05	6.44	2.00	1.50
2213	Curriculum Development	2.00	2.00	3.00	3.00	2.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
2221	Instructional Media Center	-	-	-	-	1.00	1.47	1.00	1.00	1.00	1.00	1.00	1.00	2.00
2222	School Libraries	18.47	25.47	20.97	19.97	21.97	22.35	22.35	1.00	22.35	22.35	19.35	19.35	19.50
2240	Instruct'nl Staff Devlpmnt	-	-	3.00	4.90	-	2.00	2.00	22.35	1.13	1.00	1.00	1.00	1.00
Subtotal Direct Staff Support		26.62	34.62	31.72	28.87	30.62	31.03	30.56	39.04	30.43	31.40	29.79	25.35	26.00
2321	Superintendent Services	4.73	4.73	4.73	3.73	4.75	6.75	6.75	2.00	6.75	6.94	2.00	2.00	2.00
2322	Communications	3.00	3.00	4.00	3.38	3.00	-	-	-	-	-	-	-	-
2325	Elementary Director	-	-	-	-	-	2.00	2.00	6.75	2.00	2.00	2.00	2.00	2.00
2326	Secondary Director	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
2327	Teaching & Learning	8.00	9.00	8.80	9.27	9.00	-	-	-	-	-	-	-	-
2329	Secondary Athletics	2.00	2.00	2.00	-	-	-	-	-	-	0.75	0.75	0.75	0.75
2410	Office of the Principal	103.88	109.88	105.88	100.88	99.50	83.00	83.00	80.00	79.00	77.00	77.55	73.30	73.80
2510	Office of the Business Services Director	-	-	-	-	-	-	-	-	-	-	1.47	1.47	1.00
2521	Business Services	8.80	8.80	9.80	8.80	8.49	6.80	6.80	6.55	6.27	7.00	6.00	6.00	6.00
2542	Custodial	75.00	75.50	77.00	77.00	77.00	66.00	66.00	66.00	63.00	63.00	59.00	59.00	56.00
2544	Maintenance	33.50	33.00	33.00	30.00	29.00	29.47	29.47	28.47	27.47	28.00	26.00	27.00	23.00
2550	Safe Routes to School	1.00	1.00	1.00	1.00	0.75	-	-	-	-	-	-	-	-
2572	Purchasing/Warehouse Svcs	2.40	3.40	2.40	2.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	3.00
2574	Printing and Publishing Services	2.00	2.00	2.00	2.00	2.47	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
2640	Human Resources	9.05	11.05	13.45	12.20	8.20	8.20	8.20	8.20	7.00	7.00	6.75	5.75	5.75
2661	Information Technology	33.50	34.00	33.00	28.00	29.00	27.00	24.00	21.47	20.00	20.00	20.00	16.76	16.00
3360	Family Outreach	3.00	4.00	4.00	3.00	-	-	-	-	-	-	-	-	-
Subtotal General Support		289.85	301.36	301.06	281.25	274.16	236.22	233.22	225.44	217.48	217.69	207.52	200.03	193.30
TOTAL SUPPORT SERVICES		397.14	418.65	408.68	386.98	369.83	345.01	337.53	328.17	311.63	313.03	293.58	281.63	273.42
GRAND TOTAL		1,367.11	1,399.61	1,382.95	1,401.90	1,370.73	1,290.36	1,279.39	1,237.64	1,178.26	1,158.52	1,092.89	1,017.60	984.46
Additional FTE from FY14-15		382.65	-	-	-	-	-	-	-	-	-	-	-	-

The table above shows the increase in staffing across all funds by function since FY12-13. To achieve the goals set by the Board, the District has allocated resources to increasing total staffing by 382.65 FTE or 38.8% to 1,367.11 FTE in FY24-25 from 984.46 in FY12-13. During the same time frame where staff has increased by 38.8%, enrollment for non-charter schools has decreased by -198 or 1.7% in this same timeframe.

The largest FTE increase is in Instruction, with the addition of 258.93 FTE, or a 36.4% increase. A large portion of these increases are in SpEd functions.

The largest percentage increase is in General Support, which is up 96.55 FTE, or 50% driven primarily by increases in Office of the Principal.

Direct Student Support has increased by 26.55 FTE, or 49.1%.

All District Funds Staffing By Fund

Function	Function Description	FY24-25 Proposed Budget	FY23-24 Amended Budget	FY12-13	Variance from FY12-13 to FY24-25	Variance from FY12-13 to FY23-24
1111	Elementary - Primary	314.57	328.57	275.90	38.67	52.67
1121	Middle-Except Co-Curr	136.69	136.69	82.52	54.17	54.17
1131	High School-Except Co-Curr	187.28	186.28	154.15	33.13	32.13
1210	Talented and Gifted	-	-	-	-	-
1220/1240	SPED: Maps and Focus	110.86	110.85	47.23	63.63	63.62
1250	ERC - Resource Rooms	97.77	97.77	41.34	56.43	56.43
1260	Early Intervention Childhood	3.20	3.20	-	3.20	3.20
1261	Early Intervening	7.52	7.52	9.60	(2.08)	(2.08)
1272	Title I	48.90	45.90	57.96	(9.06)	(12.06)
1283	District Alternative Programs	3.19	3.19	5.37	(2.18)	(2.18)
1285	Medford Online Academy 9-12	-	-	-	-	-
1286	Medford Online Academy K-8	6.00	6.00	-	6.00	6.00
1291	English Language Learners	46.70	47.70	31.32	15.38	16.38
1292	Teen Parent	7.29	7.29	5.46	1.83	1.83
1295	Homebound Instruction	-	-	-	-	-
1297	At Risk	-	-	0.19	(0.19)	(0.19)
1299	Remediation	-	-	-	-	-
TOTAL INSTRUCTION		969.97	980.96	711.04	258.93	269.92
2112	Attendance	6.00	6.00	2.00	4.00	4.00
2121	Dean's Office	3.00	3.00	5.00	(2.00)	(2.00)
2122	Counseling Services	22.50	23.50	10.50	12.00	13.00
2134	Nurse Services	8.47	8.47	2.00	6.47	6.47
2140	Psychological Services	9.00	9.00	12.62	(3.62)	(3.62)
2150	Speech and Audiology	19.20	19.20	14.00	5.20	5.20
2160	Occupational Th/Autism Spc	4.00	4.00	2.50	1.50	1.50
2190	Student Support Services	7.00	8.00	5.50	1.50	2.50
2191	Student Wellness	1.50	1.50	-	1.50	1.50
Subtotal Direct Student Support		80.67	82.67	54.12	26.55	28.55
2210/2211	Improvement of Instruction	6.15	7.15	1.50	4.65	5.65
2213	Curriculum Development	2.00	-	2.00	-	-
2221	Instructional Media Center	-	-	2.00	(2.00)	(2.00)
2222	School Libraries	18.47	25.47	19.50	(1.03)	5.97
2240	Instruct'nl Staff Dvlpmnt	-	-	1.00	(1.00)	(1.00)
Subtotal Direct Staff Support		26.62	34.62	26.00	0.62	8.62
2321	Superintendent Services	4.73	4.73	2.00	2.73	2.73
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	9.00	-	8.00	9.00
2329	Secondary Athletics	2.00	2.00	0.75	1.25	1.25
2410	Office of the Principal	103.88	109.88	73.80	30.08	36.08
2510	Office of the Business Services Director	-	-	1.00	(1.00)	(1.00)
2521	Business Services	8.80	8.80	6.00	2.80	2.80
2542	Custodial	75.00	75.50	56.00	19.00	19.50
2544	Maintenance	33.50	33.00	23.00	10.50	10.00
2550	Safe Routes to School	1.00	1.00	-	1.00	1.00
2572	Purchasing/Warehouse Svcs	2.40	3.40	3.00	(0.60)	0.40
2574	Printing and Publishing Services	2.00	2.00	2.00	-	-
2640	Human Resources	9.05	11.05	5.75	3.30	5.30
2661	Information Technology	33.50	34.00	16.00	17.50	18.00
2669	Network and Telecommunication Services	-	-	-	-	-
3360	Family Outreach	3.00	4.00	-	3.00	4.00
Subtotal General Support		289.85	301.36	193.30	96.55	108.06
TOTAL SUPPORT SERVICES		397.14	418.65	273.42	123.72	145.23
GRAND TOTAL		1,367.11	1,399.61	984.46	382.65	415.15

While the number of students projected for FY24-25 non charter enrollment is similar to FY12-13, the proposed FY24-25 staffing, after reductions, has increased by a total of 382.65 FTE, or 38.8%.

All District Funds Staffing By Fund

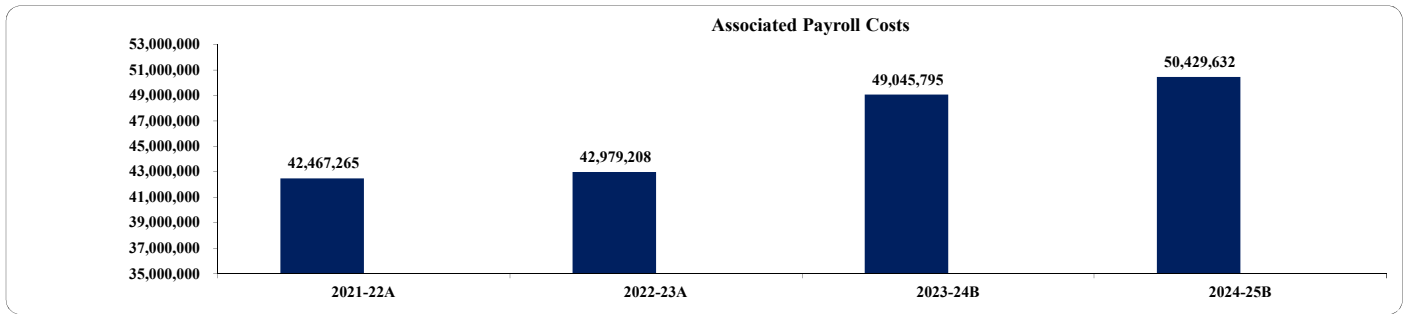
Function	Function Description	FY24-25 Fund 10 - General Fund	Federal Programs	SIA Grant Funded	High School Success, PEEK, Literacy	FY24-25 Total
1111	Elementary - Primary	270.05	4.00	31.72	8.80	314.57
1121	Middle-Except Co-Curr	129.45	-	2.00	5.24	136.69
1131	High School-Except Co-Curr	163.81	-	4.00	19.47	187.28
1210	Talented and Gifted	-	-	-	-	-
1220/1240	SPED: Maps and Focus	98.31	7.55	5.00	-	110.86
1250	ERC - Resource Rooms	79.56	4.46	13.75	-	97.77
1260	Early Intervention Childhood	2.40	0.80	-	-	3.20
1261	Early Intervening	2.00	5.52	-	-	7.52
1272	Title I	-	48.35	-	0.55	48.90
1283	District Alternative Programs	3.19	-	-	-	3.19
1285	Medford Online Academy 9-12	-	-	-	-	-
1286	Medford Online Academy K-8	6.00	-	-	-	6.00
1291	English Language Learners	44.70	2.00	-	-	46.70
1292	Teen Parent	7.29	-	-	-	7.29
1295	Homebound Instruction	-	-	-	-	-
1297	At Risk	-	-	-	-	-
1299	Remediation	-	-	-	-	-
TOTAL INSTRUCTION		806.76	72.68	56.47	34.06	969.98
2112	Attendance	6.00	-	-	-	6.00
2121	Dean's Office	3.00	-	-	-	3.00
2122	Counseling Services	14.50	-	8.00	-	22.50
2134	Nurse Services	8.47	-	-	-	8.47
2140	Psychological Services	9.00	-	-	-	9.00
2150	Speech and Audiology	18.20	-	1.00	-	19.20
2160	Occupational Th/Autism Spc	-	1.00	3.00	-	4.00
2190	Student Support Services	4.00	3.00	-	-	7.00
2191	Student Wellness	1.50	-	-	-	1.50
Subtotal Direct Student Support		64.67	4.00	12.00	-	80.67
2210/2211	Improvement of Instruction	1.00	3.15	2.00	-	6.15
2213	Curriculum Development	1.00	-	1.00	-	2.00
2221	Instructional Media Center	-	-	-	-	-
2222	School Libraries	18.47	-	-	-	18.47
2240	Instruct'nl Staff Devlpmnt	-	-	-	-	-
Subtotal Direct Staff Support		20.47	3.15	3.00	-	26.62
2321	Superintendent Services	4.73	-	-	-	4.73
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	89.88	-	14.00	-	103.88
2521	Business Services	8.80	-	-	-	8.80
2542	Custodial	75.00	-	-	-	75.00
2544	Maintenance	33.50	-	-	-	33.50
2550	Safe Routes to School	-	1.00	-	-	1.00
2572	Purchasing/Warehouse Svcs	2.40	-	-	-	2.40
2574	Printing and Publishing Services	2.00	-	-	-	2.00
2640	Human Resources *	9.05	-	-	-	9.05
2661	Information Technology	33.50	-	-	-	33.50
2669	Network and Telecommunication Services	-	-	-	-	-
3360	Family Outreach	-	-	3.00	-	3.00
Subtotal General Support		271.85	1.00	17.00	-	289.85
TOTAL SUPPORT SERVICES		356.99	8.15	32.00	-	397.14
GRAND TOTAL		1,163.75	80.83	88.47	34.06	1,367.11

* .8 FTE of Benefits Specialist under fund 60, Healthcare.

Of the 1,367.11 FTE projected for FY24-25, the General Fund has 1,163.75 FTE or 85.1% of the employees and the Special Revenue Fund has a combined 203.36 FTE or 14.9%.

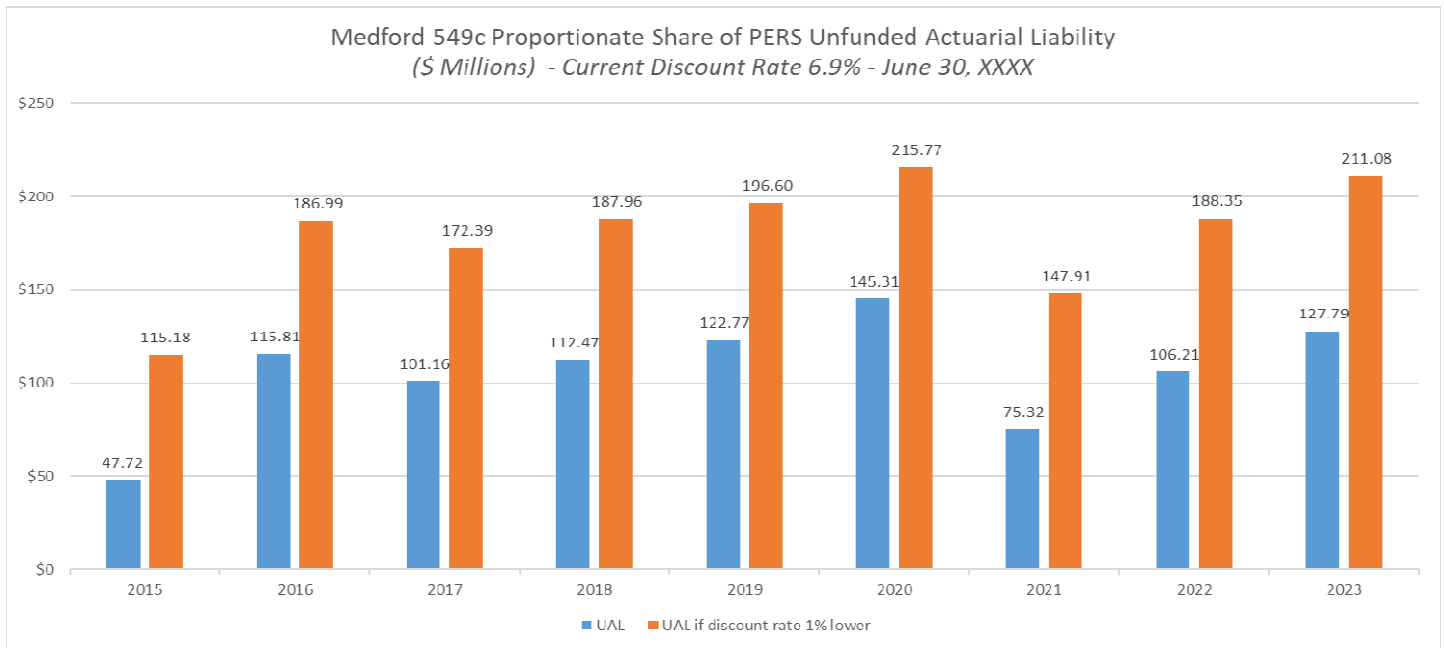
General Fund Expenditures - Associated Payroll Costs

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
PERS	19,548,738	20,413,782	23,221,924	23,352,560	23,352,560	
Social Security	4,182,253	4,327,303	5,116,366	5,172,002	5,172,002	
Medicare	981,582	1,022,445	1,190,723	1,209,581	1,209,581	
Workers Compensation	280,492	186,001	373,004	383,881	383,881	
Unemployment	74,592	66,530	80,297	1,283,949	1,283,949	
Oregon Paid Leave	-	180,821	354,349	366,480	366,480	
Health Insurance	14,764,460	14,144,829	15,576,637	15,445,778	15,445,778	
Life Insurance	16,343	22,781	28,898	18,823	18,823	
TSA Exec ER Paid	1,026,429	1,021,486	1,169,746	1,218,313	1,218,313	
Long Term Disability	152,407	160,137	243,366	247,213	247,213	
FSA/HSA	434,473	451,413	631,600	658,200	658,200	
TSA Classified ER Paid Health Insurance Option	221,455	261,743	335,256	333,959	333,959	
Post Retirement Healthcare	784,040	719,938	723,627	738,892	738,892	
BENEFITS	42,467,265	42,979,208	49,045,795	50,429,632	50,429,632	-



Total General Fund Associated Payroll Costs are up \$1.38M or 2.8% to \$50.4M from \$49.0M in the prior year. The largest part of the increase is a \$1.2M increase in unemployment costs driven by a new law that now allows classified employees with less than 12-month work schedules to apply for unemployment for the times they are not scheduled to work. PERS/FICA/Medicare/Workers Comp/Oregon Paid leave are up a combined \$0.23M or 0.7% based on higher wages. Healthcare is down \$0.13M, where staffing reductions offset cost increases. All other associated payroll costs are up \$0.07M.

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 \$80.07M or 167%, from \$47.72M to \$127.79M

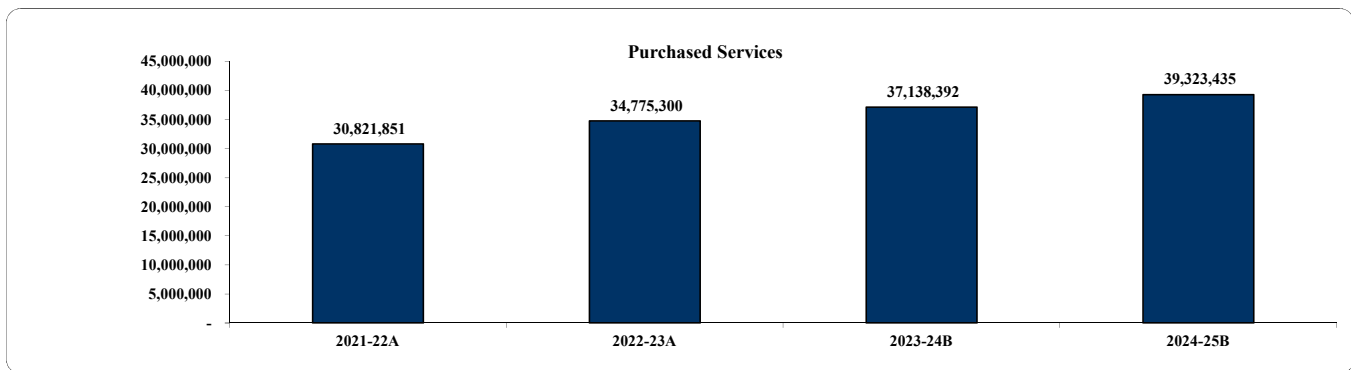
Despite the fact that the PERS plan was valued at the end of December 2021 when the stock market was at its peak, for the 2023-25 biennium, employer rates still increased approximately 1.5% on average. Overall contributions and investment returns for PERS are not keeping up with the cost of the plan. PERS actual investment returns for 2022 were negative 1.55% and for 2023 4.35%.

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 2025-27 biennium and beyond.

General Fund Expenditures - Purchased Services Summary

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Program Improvement	-	-	-	-	-	-
Management Services	73,966	79,440	60,000	60,000	60,000	60,000
Professional Growth	200,900	139,171	277,201	169,386	169,386	169,386
Pro/Tech Service - Instructional	1,192,251	1,435,717	1,257,005	1,754,502	1,754,502	1,754,502
Cleaning Service	132	1,280	3,000	1,800	1,800	1,800
Repair and Maintenance	773,762	1,353,840	1,244,500	1,493,500	1,493,500	1,493,500
Rental	1,179,416	421,501	1,119,317	617,090	617,090	617,090
Electricity	1,242,308	1,429,994	1,619,658	1,869,085	1,869,085	1,869,085
Natural Gas	417,583	656,394	653,445	670,000	670,000	670,000
Water/Sewer	475,580	589,238	684,472	783,720	783,720	783,720
Garbage	220,805	288,492	223,553	237,637	237,637	237,637
Other Property Services	22,646	20,797	20,000	70,000	70,000	70,000
Pupil Transportation	5,518,276	5,581,773	5,915,820	6,213,880	6,213,880	6,213,880
Pupil Transportation - Other	73,914	58,801	26,225	72,225	72,225	72,225
Travel & Training - In District	25,076	32,082	27,750	37,536	37,536	37,536
Travel & Training - Out of District	233,889	235,119	209,923	137,222	137,222	137,222
Training-In District	1,900	-	-	-	-	-
Training -Out of District	847	-	-	-	-	-
Telephone	342,969	400,352	360,000	350,000	350,000	350,000
Postage	55,197	45,212	54,672	53,727	53,727	53,727
Advertising	23,096	53,688	58,100	58,300	58,300	58,300
Printing	-	70	5,000	5,000	5,000	5,000
Charter School Payments	15,488,430	17,958,363	19,208,191	20,485,994	20,485,994	20,485,994
Tuition	4,309	7,404	52,000	51,000	51,000	51,000
Audit Services	26,080	71,000	55,900	60,000	60,000	60,000
Legal	119,287	230,299	98,000	148,000	148,000	148,000
Architect/Engineering Services	61,056	105,989	50,000	95,000	95,000	95,000
Negotiations	151	23,739	31,000	10,000	10,000	10,000
Elections	-	30,068	20,000	20,000	20,000	20,000
Professional Services - Tech/Non-Instr	1,149,713	1,573,812	1,873,135	1,800,090	1,800,090	1,800,090
Other General Prof/Tech Sv	11,174	3,021	15,000	-	-	-
Other Licensed Subs	1,333,355	1,574,332	1,492,730	1,537,511	1,537,511	1,537,511
Other Classified Subs	553,782	374,311	422,796	461,230	461,230	461,230
PURCHASED SERVICES	30,821,851	34,775,300	37,138,392	39,323,435	39,323,435	-

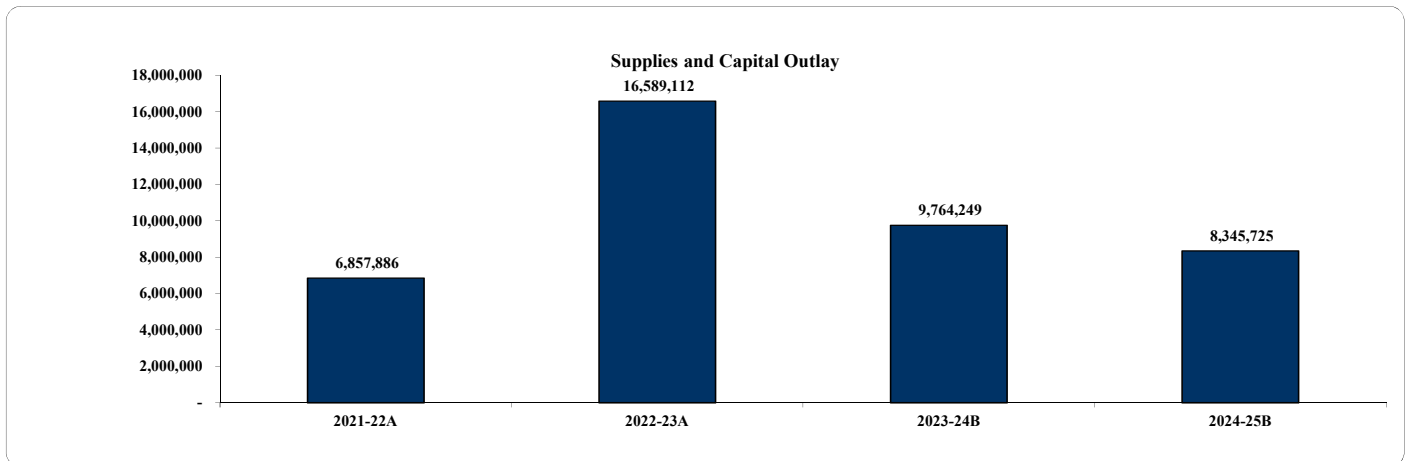


Total General Fund Purchased Services are up \$2.18M or 5.9% to \$39.3M from \$37.1M in the prior year. This is primarily due to an increase in utilities of \$0.4M and charter school pass through payments of \$1.2M. Rentals are down -\$0.5M due to exiting two of our three leased locations. The increase in Professional Technical Services Instructional of \$0.49M is due to needing additional SLP or SLPAs to fulfill speech and language services for SPED students. Repairs and maintenance has increased based on prior year numbers and contractor price escalation. Professional Services non-instructional includes the Marshall security program (p. 62), DESD early intervention evaluations, services for Language Line, the Maslow Project, and the Family Solutions contract.

General Fund Expenditures - Supplies & Capital Outlay Summaries

Object Description - Supplies	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Supplies and Materials	2,536,655	2,844,063	2,468,543	2,529,595	2,529,595	
Textbooks	201,885	248,267	198,460	255,360	255,360	
Library Books	140,955	233,978	172,835	136,335	136,335	
Periodicals	3,265	8,439	6,568	4,640	4,640	
Non-Consumables	730,162	1,458,014	688,511	658,473	658,473	
Software	2,312,233	2,050,117	3,173,605	2,301,470	2,301,470	
Accelerated Reader Software	20,588	19,962	-	400	400	
Hardware Under \$5000	735,092	752,253	1,235,728	694,452	694,452	
SUPPLIES	6,680,835	7,615,092	7,944,249	6,580,725	6,580,725	-

Object Description - Capital Outlay	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Building, Acquisition/Improvement	-	7,508,225	-	-	-	-
Site Improvement	-	-	-	-	-	-
Equipment - New	136,941	317,112	80,000	80,000	80,000	
Equipment - Replacement	40,109	21,695	240,000	185,000	185,000	
Equipment - Technology	-	-	-	-	-	
Capital Outlay - GASB 96 SBITA	-	939,987	1,200,000	1,200,000	1,200,000	
Capital Outlay - GASB 87 Leases	-	187,001	300,000	300,000	300,000	
CAPITAL OUTLAY	177,050	8,974,020	1,820,000	1,765,000	1,765,000	-



Supplies are down a total of -\$1.36M or -17.2% from the prior year due primarily to a reduction in software and hardware. Due to GASB 96 (SBITA's) and pre-paid multi-year software subscriptions being paid in full on year 1, and due to multiple software products now in year 2 onward of the subscription, software costs are lower for FY24-25.

Total General Fund Capital Outlay costs are down \$-.055M or -3.0% 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.

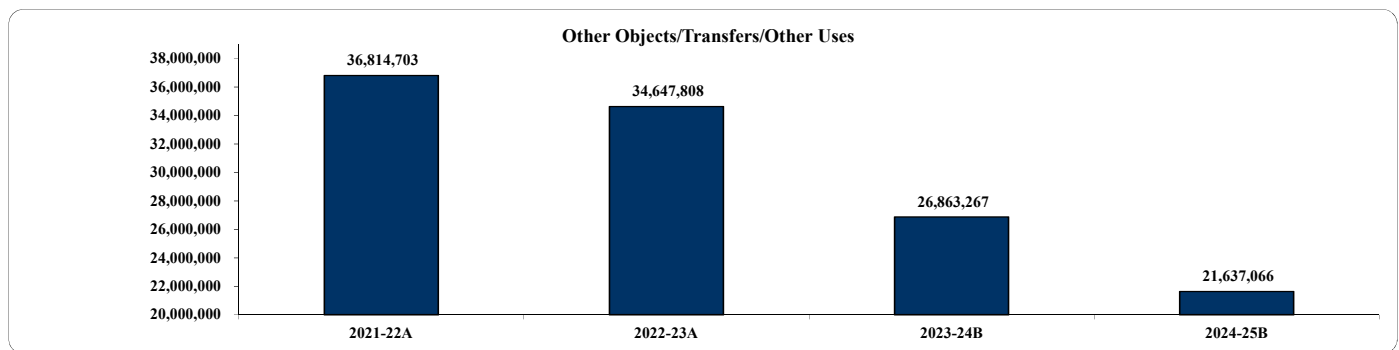
General Fund Expenditures - Other Objects & Transfers Summary

Object Description - Other Objects	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Redemption of Principal	-	-	-	-	-	-
Principal - SBITA	-	1,371,046	-	-	-	-
Principal - Leases	-	762,753	-	-	-	-
Interest Payments	-	-	-	-	-	-
Interest - SBITA	-	8,548	-	-	-	-
Interest - Lease	-	13,503	-	-	-	-
Dues/Fees/Memberships	219,256	324,420	244,228	218,567	218,567	-
Liability Insurance	442,072	495,973	540,000	556,200	556,200	-
Fidelity Bond	-	-	-	-	-	-
Property Insurance	457,140	474,762	616,250	635,000	635,000	-
Settlements and Judgments	298,167	-	25,000	10,000	10,000	-
Pers UAL Lump Sum Payment	-	549	-	-	-	-
Grant Indirect Charges	-	6,926	-	-	-	-
OTHER OBJECTS	1,416,634	3,458,481	1,425,478	1,419,767	1,419,767	-

Object Description - Transfers	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Interfund Transfers	-	-	-	-	-	-
Other Transfers	6,720,000	7,050,000	9,260,000	5,985,000	5,985,000	-
TRANSFERS	6,720,000	7,050,000	9,260,000	5,985,000	5,985,000	-

Object Description - Other Uses of Funds	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Contingency	28,678,069	24,139,326	16,177,788	14,232,298	14,232,298	-
Unappropriated Fund Balance	-	-	-	-	-	-
OTHER USES	28,678,069	24,139,326	16,177,788	14,232,298	14,232,298	-

TOTAL OTHER	36,814,703	34,647,808	26,863,267	21,637,066	21,637,066	-
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Total General Fund Other Objects costs are roughly equal to the prior year.

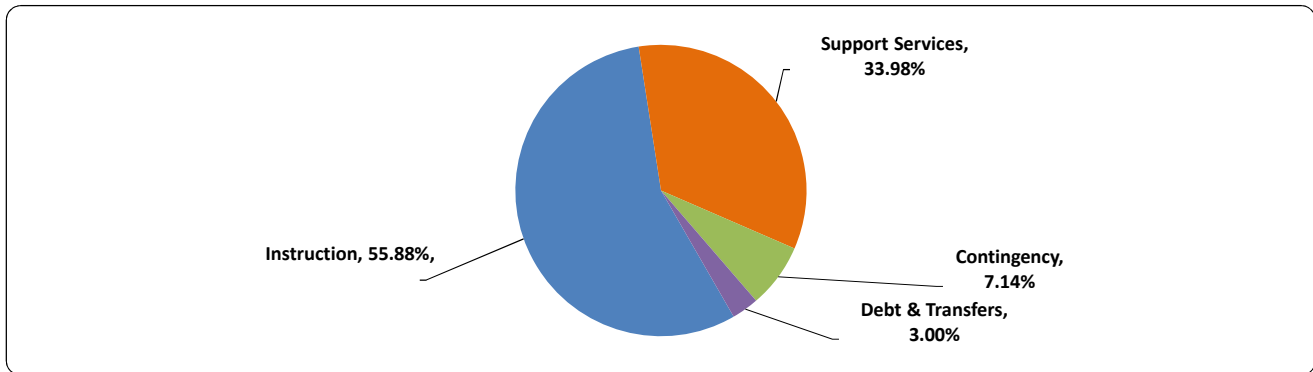
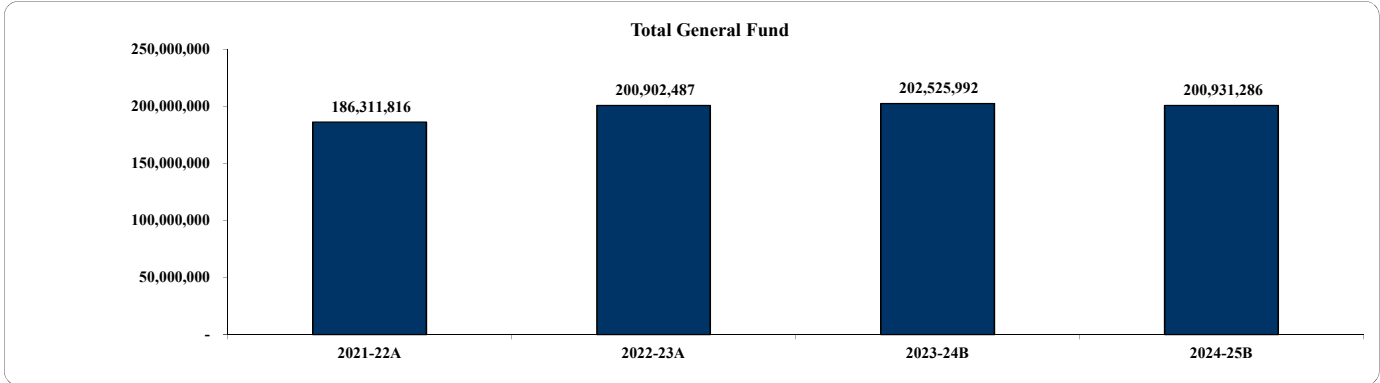
Total General Fund Transfers Out to Other Funds is down -\$3.275M, or -35.4% due to a reduced transfer to the projects reserve fund. The General Fund is budgeting to transfer a total of \$5.985M, which will be distributed as follows: \$2.63M to the project reserve fund (p. 117) to fund Curriculum, Capital 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.123), and \$1.17M to Debt Service (p.134). The detail of where these transfers are sent to can be found in the green Special Revenue section starting on page 107.

Contingency/Fund Balance Reserves of \$14.2M 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 FY24-25 Budget is 7.7%.

General Fund Requirements by Classification

Total General Fund	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Instruction*	98,810,464	101,475,478	109,338,192	111,442,740	111,442,740	-
Support Services*	52,103,283	59,601,918	66,135,012	67,771,248	67,771,248	-
Community*	-	-	-	-	-	-
Facilities*	-	8,635,765	1,615,000	1,500,000	1,500,000	-
Debt & Transfers*	6,720,000	7,050,000	9,260,000	5,985,000	5,985,000	-
Contingency*	28,678,069	24,139,326	16,177,788	14,232,298	14,232,298	-
Fund Balance	-	-	-	-	-	-
TOTAL General Fund Uses	186,311,816	200,902,487	202,525,992	200,931,286	200,931,286	-

*Appropriation Level



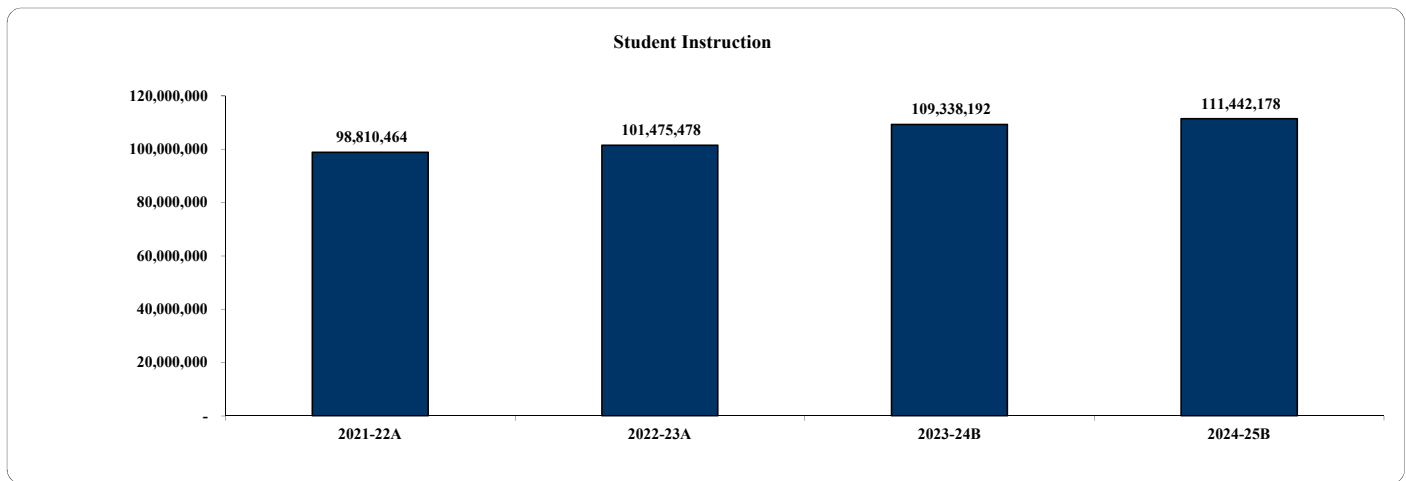
Instruction and Support Services spending are a combined total of \$179.2M, a \$3.7M increase from FY23-24. This is mainly due to an increase in wages from COLAs and Steps, partially offset by the reduction of 41.5 FTE in the GF. There is a reduction of debt & transfers out to other funds of -\$3.275M, and a reduction of contingency, -\$1.944M.

Contingency is projected to be \$14.2M, which is -\$1.944M less than the prior year due to deficit spending in FY24-25 driven by higher inflation driven wage and other cost increases, increased state mandates (unemployment) 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 FY24-25 Budget for Instruction spending is 55.88% of total spending, an increase of 1.89% from the FY23-24 budget level of 54.0%. Support Services percentage of spending is 33.98%, up 1.33% from the FY23-24 Budget level of 32.7%, Contingency on a percentage basis of the total spending is -0.85% lower, and Debt & Transfers Out is a decrease of -1.57%.

General Fund Expenditures Student Instruction Functions

Student Instruction	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Elementary Programs (K-5)	34,155,030	33,330,019	32,155,573	30,916,121	30,916,121	-
Middle School Programs (6-8)	10,346,075	10,735,534	14,913,220	15,376,684	15,376,684	-
Middle School Co-Curricular	319,848	387,988	407,082	500,732	500,732	-
High School Programs (9-12)	18,051,848	18,613,593	19,018,972	20,631,912	20,631,912	-
High School Co-Curricular	786,159	902,350	950,598	1,068,372	1,068,372	-
Talented & Gifted Programs	33,197	28,228	69,445	45,701	45,701	-
Special Programs	5,415,732	6,046,152	7,495,930	7,821,737	7,821,737	-
Resource Rooms	5,445,046	5,634,084	6,433,807	6,700,363	6,700,363	-
Early Intervention Programs	834,958	791,543	834,668	790,249	790,249	-
Alternative Education	466,114	390,591	368,961	405,862	405,862	-
High School Online	816,334	739,278	845,810	-	-	-
K-8 Online School	1,978,698	1,321,808	1,019,631	769,236	769,236	-
Charter Schools	15,488,430	17,958,363	19,208,191	20,485,994	20,485,994	-
English Language Learners	3,915,182	3,953,008	4,644,509	4,987,916	4,987,916	-
Teen Parent Program	452,598	327,487	419,872	467,029	467,029	-
Homebound Program	85,374	77,070	112,200	159,551	159,551	-
At-Risk Program	95,940	75,021	75,000	75,000	75,000	-
Summer School - High School	123,901	163,361	364,722	239,718	239,718	-
STUDENT INSTRUCTION	98,810,464	101,475,478	109,338,192	111,442,178	111,442,178	-



In FY24-25, MSD will have 21 non-charter schools and 4 charter schools and is projected to serve approximately 13,610 students next year, including 2,142 charter students. Total FY24-25 Budget spending for Student Instruction is \$111.4M, up \$2.1M (1.9%) from the FY23-24 Budget of \$109.3M. The increase in spending is primarily driven by the negotiation of 4.3% in a COLA salary increase and associated payroll costs, partially offset by a decrease in 11.0 FTE.

The decrease in FTE is as follows: -10 for elementary teachers, -2 elective teachers in elementary, -2 FTE at North, -1 at Medford Online Academy, and +4 for IA teachers.

In FY23-24, all 6th graders attended 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

<u>(Excludes District Transportation)</u>	FY24-25 Proposed	FY23-24 Amended	FY22-23 Actual	Change from FY23-24	Change from FY22-23
General Fund					
Self Contained Programs (1220, 1240)	7,821,737	7,495,930	6,046,152	325,807	1,775,585
ERT/Resource Rooms (1250)	6,700,363	6,433,807	5,634,084	266,556	1,066,278
Early Intervention Programs (1260, 1261)	790,249	834,668	791,543	(44,419)	(1,294)
Psychological Services (2140) (SpEd & SW)	1,345,824	1,137,720	1,612,507	208,104	(266,683)
Speech and Audiology (2150)	3,539,582	2,631,358	2,406,194	908,224	1,133,387
Occupational Th/Autism Spc (2160)	950	3,545	26,291	(2,595)	(25,341)
Student Support Services (2190)	778,836	787,036	426,622	(8,201)	352,214
Student Wellness (2191)	313,166	312,842	214,719	324	98,447
Total General Fund	21,290,706	19,636,907	16,943,393	1,653,475	4,034,147
Special Revenue Funds					
IDEA Part B	2,261,926	2,196,045	2,204,294	65,881	57,632
IDEA Enhancement	13,113	12,731	12,731	382	382
IDEA Extended Assessment	3,708	3,600	3,600	108	108
IDEA 619 Funds	52,416	50,889	7,028	1,527	45,388
System Performance Review & Improvement (SPRI)	7,682	7,458	7,059	224	623
Juvenile Detention Education Program (JDEP) (Wellness)	302,000	201,000	199,668	101,000	102,332
Student Investment Act (Primarily SpEd)	2,560,000	2,327,247	2,573,145	232,753	(13,145)
SIA (Behavior Specialists)	990,850	950,000	949,868	40,850	40,982
Total Special Revenue Funds	6,191,695	5,748,970	5,957,393	442,725	206,465
TOTAL District SpEd SPENDING	27,482,401	25,385,877	22,900,786	2,096,200	4,240,612
SpEd Transportation	2,125,000	2,125,000	2,453,067	-	(328,067)
SOESD SpEd on Behalf of Medford 549C *	2,044,467	1,981,626	1,494,657	62,841	605,343
TOTAL SPED SPENDING	31,651,868	29,492,503	26,848,510	2,159,041	4,517,888

	FY24-25 Proposed	FY23-24 Amended	FY22-23 Actual	Change from FY23-24	Change from FY22-23
Total General Fund	214.96	196.02	200.26	(16.84)	2.10
Special Revenue Funds	45.09	50.92	40.95	5.55	(0.28)
TOTAL SpEd STAFFING	260.05	246.94	241.21	(11.29)	1.82

Total Spending for Special Education (SpEd) & Student Wellness in the General Fund including transportation in the FY24-25 Budget is \$31.1M. Total staffing across all funds is 260.06 FTE, which is -1 FTE to the current staffing due to a 1.0 FTE decrease of a Special Education Coordinator. A more detailed explanation of each functional area is explained in the following narrative pages.

In FY23-24 the District served approximately 2,192 Special Education Students with most students receiving services in more than one area. Services provided include 1,573 students in Education Resource Centers across all schools, 1,486 students in Speech-Language Therapy, 1,023 students in Assessment and Evaluation, 384 students in Self-contained Classes (MAPS and FOCUS - at 15 schools), 185 students in Occupational Therapy, 6 students who are in the deaf or hard of hearing program, and 15 students in steps classes operated by SOESD at two District schools, schools in other districts, and American Sign Language (ASL) interpreters for students who are deaf or hearing impaired.

Staffing Job Description	FY23-24	FY24-25	Variance	Primary Driver
Maps and Focus (1220,1240)	110.86	110.86	-	
ERC - Resource Rooms (1250)	97.77	97.77	-	
Early Intervention Childhood (1260)	3.20	3.20	-	
Early Intervening (1261)	7.52	7.52	-	
Psychological Services (2140)	9.00	9.00	-	
Speech and Audiology Services (2150)	19.20	19.20	-	
Occupational Therapy/Autism (2160)	4.00	4.00	-	
Support Services (2190)	8.00	7.00	(1.00)	Reduction of 1 FTE SpEd Coordinator
Student Wellness (2191)	1.50	1.50	-	
Total FTE	261.05	260.05	(1.00)	

* Estimate: SOESD Service Plan for FY24-25 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
2023	2192	15.99%	3.20%	2.10%	3.54%	-1.35%	2.0%
2022	2124	15.41%	-1.07%	0.33%	-4.41%	-1.21%	
2021	2147	15.19%	1.42%	-3.38%	-0.14%		
2020	2117	14.76%	-4.73%	-1.53%			
2019	2222	15.49%	3.35%				
2018	2150	15.02%					
Year	Dist ADMr Inc. Charter Schools		1 Year Change	2 Year Change	3 Year Change	4 Year Change	5 Year Change
2023	13706		-0.59%	-3.03%	-4.45%	-4.47%	-4.3%
2022	13787		-2.46%	-3.88%	-3.90%	-3.70%	
2021	14134		-1.46%	-1.48%	-1.28%		
2020	14344		-0.02%	0.19%			
2019	14347		0.21%				
2018	14317		1.46%				

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

Note 2: At 15.99% SECC, the 11% cap on IEP students results in an unfunded mandate of approximately \$7 million.

Note 3: At the same time, total Distict enrollment (ADMr) had declined since 2018, special education enrollment has increased.

General Fund Music Programs Spending Summary Across All Funds

<i>(All General Fund)</i>	FY24-25 Budget	FY23-24 Budget	Change from FY23-24 Budget
<u>Elementary School</u>			
- Music	1,551,474	1,544,854	6,620
Total Elementary School	1,551,474	1,544,854	6,620
<u>Middle School</u>			
- Music	758,184	780,095	(21,911)
- Band	5,331	9,294	(3,963)
- Orchestra	5,466	13,069	(7,603)
- Vocal	6,512	3,787	2,725
Total Middle School	775,493	806,245	(30,752)
<u>High School</u>			
- Music	701,599	538,129	163,470
- Band	27,147	28,920	(1,773)
- Orchestra	18,390	17,460	930
- Vocal	21,189	23,334	(2,145)
Total High School	768,325	607,843	160,482
<u>TOTAL MUSIC</u>			
- Music	3,011,257	2,863,078	148,179
- Band	32,478	38,214	(5,736)
- Orchestra	23,855	30,529	(6,674)
- Vocal	27,701	27,121	580
TOTAL MUSIC SPENDING	3,095,292	2,958,942	136,350

	FY24-25 Budget	FY23-24 Budget	Change from FY23-24 Budget	Variance
<u>Elementary School</u>	11.50	13.50	(2.00)	
<u>Middle School</u>	6.82	6.82	-	
<u>High School</u>	5.18	5.18	-	
Total Music Staffing	23.50	25.50	(2.00)	

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 being reduced by 2.0 FTE, or 7.8%.

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

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

Notes Page

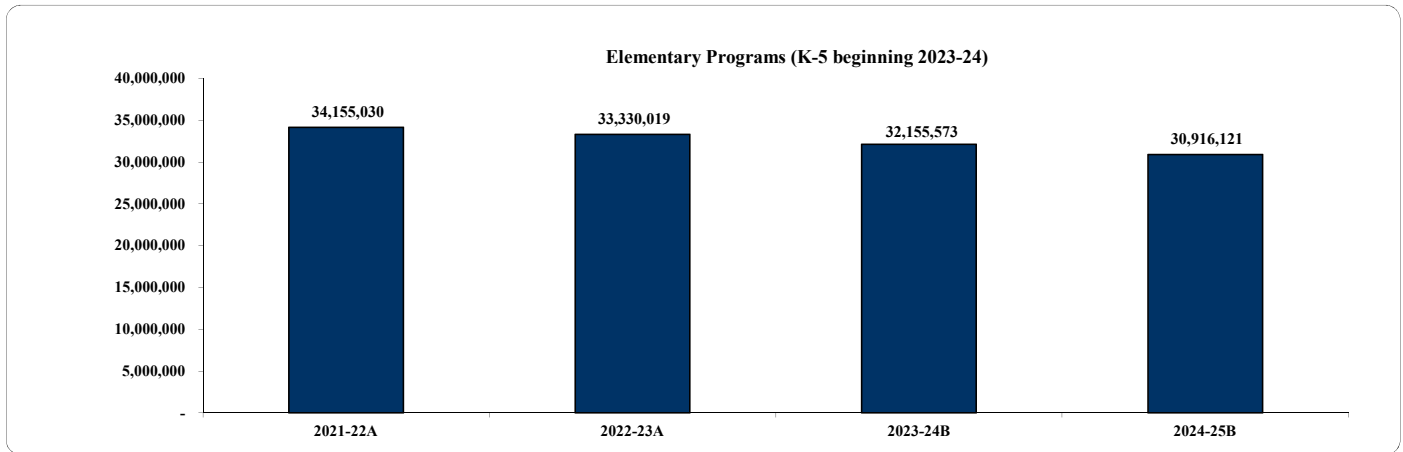


General Fund Detail Budget - 111 Elementary Programs (K-5)

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	16,961,585	17,076,477	16,311,823	14,849,203	14,849,203	
Classified	1,878,476	1,793,563	1,425,349	2,176,326	2,176,326	
Licensed Substitutes	-	-	44,930	101,161	101,161	
Classified Substitutes	1,314	-	-	-	-	
Licensed Temporary	44,573	57,701	105,247	105,207	105,207	
Classified Temporary	21,268	351	47,404	47,404	47,404	
Classified Overtime	100,911	55,408	88,023	88,023	88,023	
Extra Duty Compensation	56,258	36,515	66,674	10,274	10,274	
Insurance Opt Out	59,705	70,482	71,296	138,144	138,144	
Staff Appreciation Stipend	469,732	-	-	-	-	
SALARIES & WAGES	19,593,881	19,091,063	18,160,745	17,515,741	17,515,741	-
PERS	6,054,173	5,987,960	5,781,535	5,460,980	5,460,980	
Social Security	1,209,853	1,177,641	1,173,515	1,145,590	1,145,590	
Medicare	282,890	282,246	274,451	267,920	267,920	
Workers Compensation	75,406	54,960	87,208	85,209	85,209	
Unemployment	22,415	19,565	18,706	306,429	306,429	
Oregon Paid Leave	-	51,345	152,134	79,431	79,431	
Health Insurance	4,334,407	4,103,816	3,799,794	3,589,678	3,589,678	
Life Insurance	4,081	9,810	4,450	4,264	4,264	
TSA Exec ER Paid	337,274	312,896	311,479	307,218	307,218	
Long Term Disability	53,543	56,150	31,814	37,556	37,556	
FSA/HSA	113,327	110,562	151,400	133,800	133,800	
TSA Classified ER Paid Health Insurance Option	23,262	22,367	49,554	50,085	50,085	
BENEFITS	12,510,630	12,189,318	11,836,039	11,468,160	11,468,160	-
Professional Growth	27,224	6,937	35,000	5,000	5,000	
Professional Instr. Services	91,847	123,700	145,250	100,278	100,278	
Repair/Maintenance/Rentals	-	915	3,500	3,500	3,500	
Pupil Transportation	376	4,821	-	5,600	5,600	
Transportation	338	2,546	-	-	-	
Travel - In District	32	81	455	400	400	
Travel - Out of District	1,629	7,071	2,052	2,625	2,625	
Professional Services - Tech	4,272	3,000	-	1,200	1,200	
Other Licensed Subs	709,715	736,785	735,330	757,390	757,390	
Other Classified Subs	282,549	192,356	165,400	170,362	170,362	
PURCHASED SERVICES	1,117,984	1,078,276	1,086,987	1,046,355	1,046,355	-
Supplies and Materials	544,707	525,033	536,739	508,482	508,482	
Textbooks	42,864	134,352	77,200	140,200	140,200	
Library Books	28	-	-	-	-	
Periodicals	174	2,714	-	-	-	
Non-Consumables	22,479	65,971	22,303	19,803	19,803	
Software	304,456	225,902	416,369	213,215	213,215	
Hardware/Equipment	875	931	2,627	1,021	1,021	
SUPPLIES	915,584	954,904	1,055,237	882,721	882,721	-
Equipment - Replacement	6,181	-	-	-	-	
CAPITAL OUTLAY	6,181	-	-	-	-	-
Principal - SBITA	-	3,295	-	-	-	
Dues/Fees/Memberships	10,771	13,165	16,564	3,144	3,144	
OTHER OBJECTS	10,771	16,460	16,564	3,144	3,144	-
Other Transfer	-	-	-	-	-	
ELEMENTARY PROGRAMS (K-5)	34,155,030	33,330,019	32,155,573	30,916,121	30,916,121	-

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

1111 Elementary Programs (K-5) Continued



In FY24-25, function 1111 serves approximately 5,223 students across 14 Elementary Schools and one school of choice (online program). In FY24-25 the budget is \$30.9M is -\$1.2M or -3.85% lower than FY23-24. Staffing across all funds is 314.57 FTE, which is 14 FTE lower than the FY23-24 amended budget. Decreases in the FTE are as follows: -10 FTE in certificated across all elementary schools, -2 FTE music teachers, -2 FTE transfers to special revenue title grant function 1272. There is also a transfer of -9.0 FTE in the GF moving to the SIA special revenue fund within the elementary program function. The software budget is lower due to iReady being paid for through 2025. Textbooks is increased due to early literacy books. Aside from FTE and software, most other areas of the budget is largely equal to the prior year.

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

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

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

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

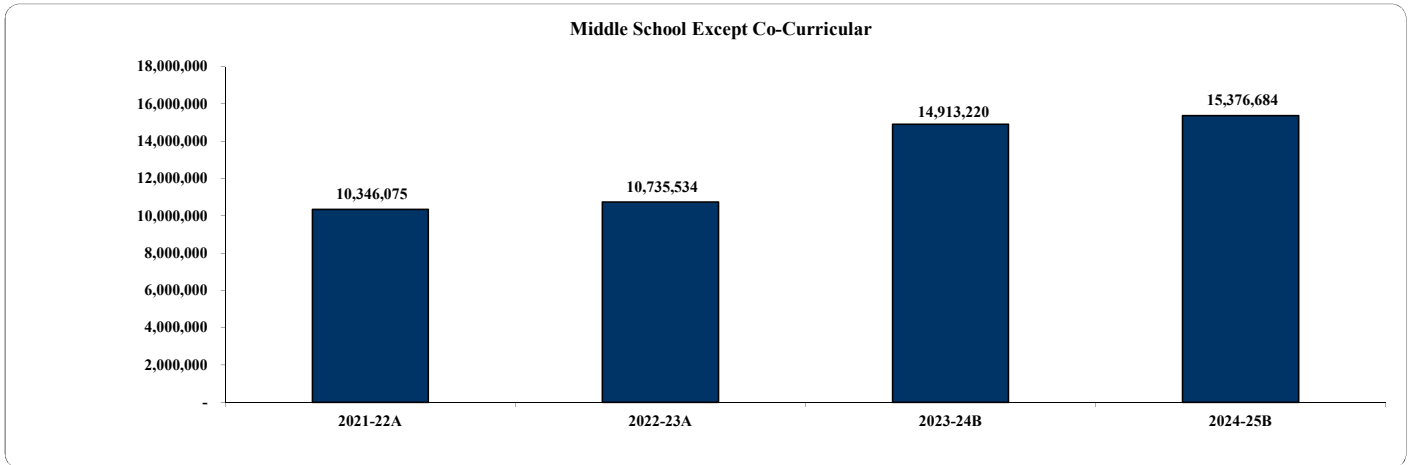
All Students Grades 6-8 Beginning 2023-24

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	5,458,154	5,712,258	7,792,959	8,092,257	8,092,257	
Classified	295,518	320,544	686,357	719,963	719,963	
Licensed Temporary	7,926	17,659	34,831	34,831	34,831	
Classified Temporary	10,444	4,166	12,719	12,719	12,719	
Classified Overtime	23,514	22,950	12,568	12,568	12,568	
Extra Duty Compensation	120,480	94,105	167,732	187,795	187,795	
Insurance Opt Out	13,600	14,252	29,749	40,275	40,275	
Staff Appreciation Stipend	104,875	-	-	-	-	
SALARIES & WAGES	6,034,512	6,185,935	8,736,916	9,100,409	9,100,409	-
PERS	1,840,112	1,899,290	2,618,674	2,662,095	2,662,095	
Social Security	364,325	372,751	581,289	584,361	584,361	
Medicare	85,205	87,176	135,968	136,665	136,665	
Workers Compensation	23,311	14,306	41,562	43,062	43,062	
Unemployment	6,798	5,675	8,891	143,045	143,045	
Oregon Paid Leave	-	16,478	26,955	46,241	46,241	
Health Insurance	1,262,457	1,235,176	1,660,405	1,688,772	1,688,772	
Life Insurance	1,142	1,155	1,993	1,946	1,946	
TSA Exec ER Paid	83,640	84,461	148,125	146,400	146,400	
Long Term Disability	16,392	17,242	66,800	64,571	64,571	
FSA/HSA	38,425	39,700	93,000	94,800	94,800	
TSA Classified ER Paid Health Insurance Option	5,323	5,749	30,115	29,452	29,452	
BENEFITS	3,727,131	3,779,157	5,413,777	5,641,412	5,641,412	-
Management Svcs	-	36	-	-	-	
Professional Growth	1,585	-	35,000	5,000	5,000	
Professional Instr. Services	6,032	7,978	-	-	-	
Repair/Maintenance	4,538	3,238	10,000	8,000	8,000	
Pupil Transportation	628	1,466	2,530	3,280	3,280	
Pupil Transportation OTHTS	88	1,408	-	-	-	
Travel - In District	133	607	4,500	1,000	1,000	
Travel - Out of District	7,012	8,810	2,660	2,096	2,096	
Advertising	12	651	-	-	-	
Professional Services	3,026	27,992	18,720	11,850	11,850	
Other Licensed Subs	195,202	217,590	148,954	153,422	153,422	
Other Classified Subs	59,896	25,072	65,100	67,053	67,053	
PURCHASED SERVICES	278,151	294,846	287,464	251,742	251,742	-
Supplies and Materials	138,180	182,293	260,163	225,522	225,522	
Textbooks	-	24,171	6,500	50,500	50,500	
Non-Consumables	1,371	92,557	4,105	4,605	4,605	
Software	156,065	166,445	192,115	89,415	89,415	
Hardware /Equipment	-	-	4,120	4,120	4,120	
SUPPLIES	295,615	465,467	467,003	374,162	374,162	-
Interest - SBITA	-	187	-	-	-	
Dues/Fees/Memberships	10,666	9,941	8,060	8,960	8,960	
OTHER OBJECTS	10,666	10,128	8,060	8,960	8,960	-
Other Transfers	-	-	-	-	-	
MIDDLE SCHOOL-EXCEPT CO-CURR.	10,346,075	10,735,534	14,913,220	15,376,684	15,376,684	-

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

All Students Grades 6-8 Beginning 2023-24

1121 Middle School
Except Co-Curricular Continued



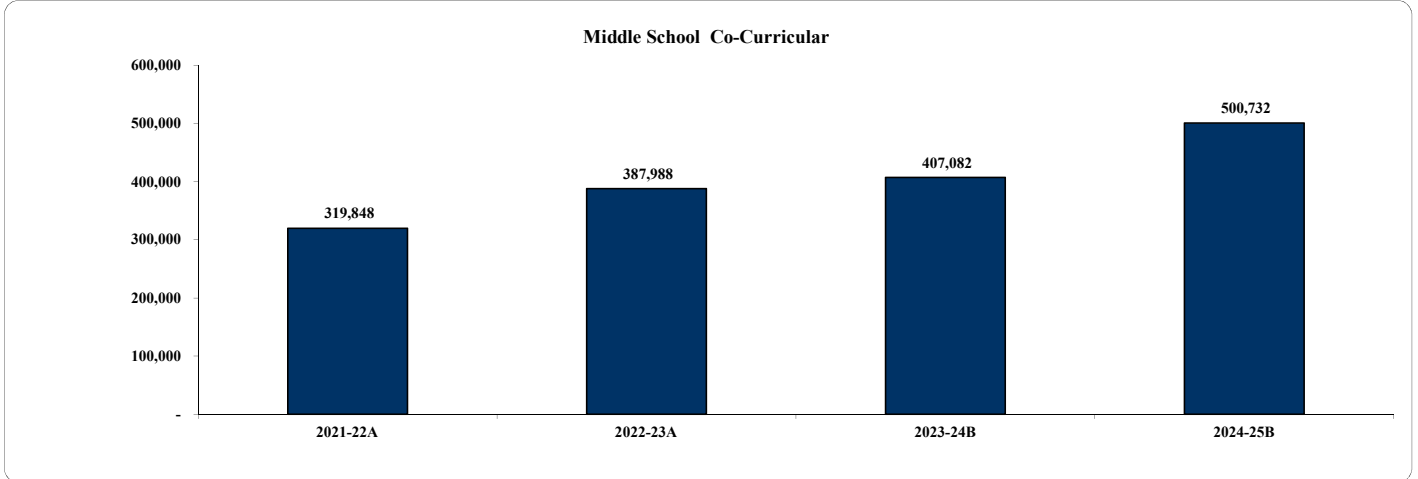
In FY24-25, function 1121 will serve approximately 2,518 middle school students, grades six through eight.

The FY24-25 Budget is \$15.37M, up \$0.46M and 3.11% over the FY23-24 Budget. The increase is primarily due to steps and COLA wage increases totaling approximately \$0.76M. This is partially offset by the transfer of 2 FTE out of the GF to Measure 98 and to SIA grants in Special Revenue Funds.

The FY24-25 school year targeted student to licensed staff ratio is 1 to 23. Total FTE across all funds for FY24-25 is 136.69 FTE, which is equal to the current year.

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

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	-	17,775	1,630	37,939	37,939	
Extra Duty Compensation	230,133	205,601	245,962	280,450	280,450	
Insurance Opt Out	300	567	450	-	-	
SALARIES & WAGES	234,112	223,943	248,042	318,388	318,388	-
PERS	57,264	49,402	92,762	100,252	100,252	
Social Security	14,272	13,651	20,477	20,869	20,869	
Medicare	3,338	3,193	4,789	4,881	4,881	
Workers Compensation	940	644	1,526	1,555	1,555	
Unemployment	234	194	330	337	337	
Oregon Paid Leave	-	404	1,481	344	344	
Health Insurance	3,629	5,075	-	-	-	
Life Insurance	5	9	400	-	-	
TSA Exec ER Paid	1,150	1,965	12,700	14,890	14,890	
Long Term Disability	-	-	5,089	-	-	
FSA/HSA	905	128	-	18,000	18,000	
TSA Classified ER Paid Health Insurance Option	312	490	1,800	3,000	3,000	
BENEFITS	82,048	75,154	141,354	164,128	164,128	-
Other Licensed Subs	3,073	13,118	17,685	18,216	18,216	
Other Classified Subs	615	757	-	-	-	
PURCHASED SERVICES	3,687	13,875	17,685	18,216	18,216	-
Supplies and Materials	-	45,600	-	-	-	
Non-Consumables	-	29,415	-	-	-	
SUPPLIES	-	75,015	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
MIDDLE SCHOOL - CO-CURRICULAR	319,848	387,988	407,082	500,732	500,732	-



Function 1122 represents expenditures for stipends for middle school sports programs. Stipends for the FY24-25 Budget are slightly higher to align with the actual spending of Extra Duty Compensation.

Notes Page

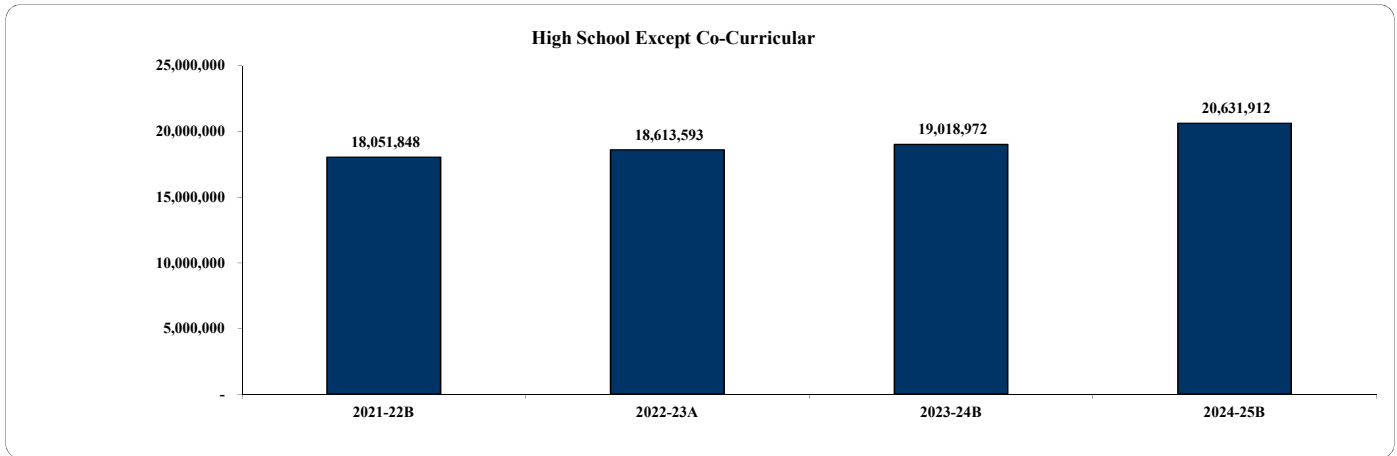


General Fund Detail Budget - 1131 High School (Except Co-Curricular)

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	9,096,550	9,645,997	9,727,855	10,680,001	10,680,001	
Classified	460,711	563,996	784,547	898,355	898,355	
Administrators Salaries	-	20,395	-	110,579	110,579	
Licensed Substitutes	255,214	-	-	11,330	11,330	
Licensed Temporary	38,874	77,176	105,398	64,273	64,273	
Classified Temporary	23,657	1,178	33,720	33,720	33,720	
Classified Overtime	23,149	9,261	18,697	18,697	18,697	
Extra Duty Compensation	203,049	192,713	196,659	167,105	167,105	
Insurance Opt Out	16,174	28,714	45,554	106,896	106,896	
Staff Appreciation Stipend	187,620	-	-	-	-	
SALARIES & WAGES	10,304,996	10,539,430	10,912,430	12,090,956	12,090,956	-
PERS	3,137,308	3,200,116	3,392,794	3,598,980	3,598,980	
Social Security	619,752	630,834	753,489	777,672	777,672	
Medicare	144,942	147,534	176,219	181,875	181,875	
Workers Compensation	35,459	22,293	52,680	57,467	57,467	
Unemployment	11,572	9,675	11,351	178,555	178,555	
Oregon Paid Leave	-	28,546	33,816	57,937	57,937	
Health Insurance	2,247,407	2,171,926	2,195,113	2,187,478	2,187,478	
Life Insurance	1,944	2,009	3,194	2,567	2,567	
TSA Exec ER Paid	128,041	124,831	165,766	182,896	182,896	
Long Term Disability	26,753	28,139	71,169	69,106	69,106	
FSA/HSA	65,786	61,651	79,000	71,200	71,200	
TSA Classified ER Paid Health Insurance Option	7,008	8,282	32,600	50,964	50,964	
BENEFITS	6,425,971	6,435,836	6,967,190	7,416,699	7,416,699	-
Professional Growth	11,847	431	12,090	5,100	5,100	
Professional Instr. Services	17,185	4,189	-	-	-	
Cleaning Services	-	1,134	3,000	1,800	1,800	
Repair and Maintenance	6,013	6,633	8,000	8,000	8,000	
Garbage	-	580	-	-	-	
Pupil Transportation	4,661	5,744	5,150	-	-	
Pupil Transportation OTHTS	2,194	6,648	1,000	12,000	12,000	
Travel - In District	296	956	3,378	4,178	4,178	
Travel - Out of District	16,368	10,020	26,875	12,270	12,270	
Postage	-	365	4,635	3,100	3,100	
Advertising	-	797	-	-	-	
Tuition	4,309	7,404	50,000	50,000	50,000	
Professional Services - Other	1,913	5,362	4,060	2,360	2,360	
Other Licensed Subs	334,600	431,554	333,558	343,564	343,564	
Other Classified Subs	174,332	62,675	79,151	107,275	107,275	
PURCHASED SERVICES	573,718	544,491	530,896	549,648	549,648	-
Supplies and Materials	418,659	371,392	391,850	366,690	366,690	
Textbooks	22,578	85,676	23,235	23,160	23,160	
Library Books	720	2,909	3,863	-	-	
Periodicals	-	-	103	-	-	
Non-Consumables	157,517	167,826	59,270	12,120	12,120	
Software	111,145	154,062	76,180	135,150	135,150	
Hardware/Equipment	11,429	60	38,625	34,990	34,990	
SUPPLIES	722,047	781,925	593,125	572,110	572,110	-
Equipment - New	12,400	-	-	-	-	
CAPITAL OUTLAY	12,400	-	-	-	-	-
Principal - SBITA	-	284,377	-	-	-	
Interest - SBITA	-	424	-	-	-	
Dues/Fees/Memberships	12,717	27,110	15,330	2,500	2,500	
OTHER OBJECTS	12,717	311,912	15,330	2,500	2,500	-
HIGH SCHOOL-EXCEPT CO-CURR	18,051,848	18,613,593	19,018,972	20,631,912	20,631,912	-

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

1131 High School Except Co-Curricular Continued



Function 1131 serves approximately 3,852 high school students across three locations.

Expenditures in the FY24-25 budget are \$20.63M, which is \$1.6M (8.48%) higher than the FY23-24 Budget. This is largely due to a \$960K increase in steps and COLA wage increases. Total staffing across all funds for FY24-25 is 188.28 FTE, which is a net of 2 FTE higher than FY23-24. This is due to the addition of 4 FTE for Innovation Academy offset by a reduction of -2 FTE at the high schools.

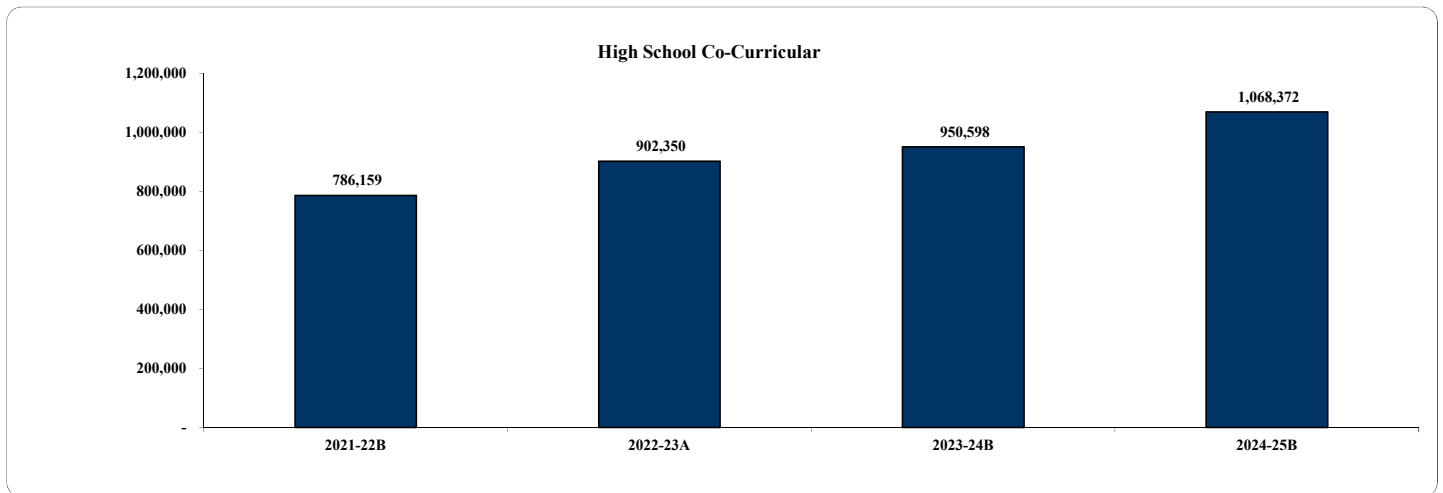
This function includes discretionary funds at each high school, which is determined and approved by the principal at each school. It also houses several software applications that are used by the students.

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

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

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

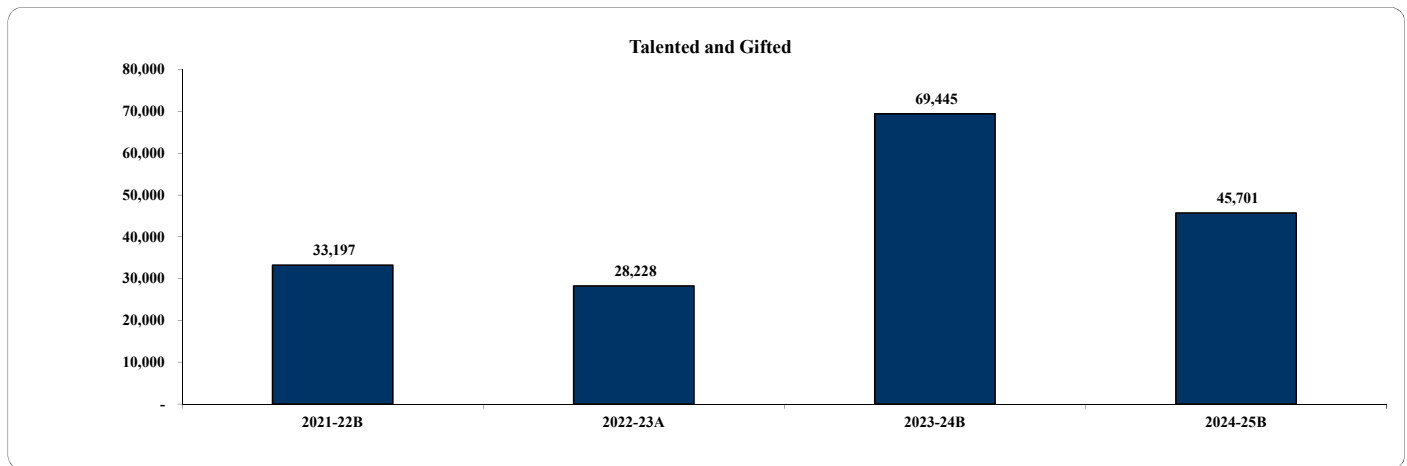
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	-	77,048	1,374	31,992	31,992	
Classified Temporary	402	-	-	-	-	
Classified Overtime	8,234	-	-	-	-	
Extra Duty Compensation	623,882	631,440	737,349	726,505	726,505	
SALARIES & WAGES	630,559	708,488	738,724	758,497	758,497	-
PERS	95,861	110,344	137,700	221,458	221,458	
Social Security	38,557	43,400	28,751	47,027	47,027	
Medicare	9,017	10,150	6,724	10,998	10,998	
Workers Compensation	2,529	1,990	2,951	3,504	3,504	
Unemployment	635	608	639	758	758	
Oregon Paid Leave	-	1,311	3,466	630	630	
Health Insurance	6,486	8,071	6,534	-	-	
Life Insurance	6	8	469	-	-	
TSA Exec ER Paid	2,025	2,400	10,000	14,700	14,700	
Long Term Disability	-	-	5,242	-	-	
FSA/HSA	157	655	5,000	5,400	5,400	
TSA Classified ER Paid Health Insurance Option	327	449	4,400	5,400	5,400	
BENEFITS	155,601	179,385	211,875	309,875	309,875	-
Other Licensed Subs	-	12,992	-	-	-	
Other Classified Subs	-	1,485	-	-	-	
PURCHASED SERVICES	-	14,476	-	-	-	
SUPPLIES						
CAPITAL OUTLAY						
OTHER OBJECTS						
HIGH SCHOOL-CO-CURRICULAR	786,159	902,350	950,598	1,068,372	1,068,372	-



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 FY24-25 budget reflects expenditures for stipends for high school sports programs, which is slightly higher than the FY23-24 budget but better aligns with actual spending. Athletic expenses outside of these coaching stipend costs are identified in the Special Revenue Secondary Athletics Fund, found on p. 114 of this document.

General Fund Detail Budget - 1210 Talented and Gifted

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed Temporary Insurance Opt Out	5,940	11,604	10,587	10,587	10,587	
SALARIES & WAGES	5,940	11,605	10,587	10,587	10,587	-
PERS	1,807	3,485	1,525	1,514	1,514	
Social Security	359	695	698	699	699	
Medicare	84	163	163	164	164	
Workers Compensation	8	16	52	52	52	
Unemployment	6	12	11	11	11	
Oregon Paid Leave	-	44	(0)	-	-	
Health Insurance	-	6	0	-	-	
Life Insurance	-	0	-	-	-	
TSA Exec ER Paid	65	136	-	-	-	
Long Term Disability	49	52	-	-	-	
BENEFITS	2,378	4,608	2,449	2,440	2,440	-
Professional Growth	537	-	500	500	500	
Pupil Transportation OTHS	-	373	-	-	-	
Travel - In District	-	174	-	-	-	
Travel - Out of District	-	1,162	-	-	-	
Other Licensed Subs	-	-	669	689	689	
PURCHASED SERVICES	537	1,709	1,169	1,189	1,189	-
Supplies and Materials	1,652	305	7,680	12,825	12,825	
Textbooks	268	-	500	500	500	
Non-Consumables	572	-	5,000	-	-	
Software	17,471	12,298	30,000	16,000	16,000	
SUPPLIES	19,963	12,602	43,180	29,325	29,325	-
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	4,380	(2,297)	12,060	2,160	2,160	
OTHER OBJECTS	4,380	(2,297)	12,060	2,160	2,160	-
TALENTED AND GIFTED	33,197	28,228	69,445	45,701	45,701	-



Function 1210 supports costs for the TAG program and is anticipated to serve approximately 1,042 students across the district, including charter schools.

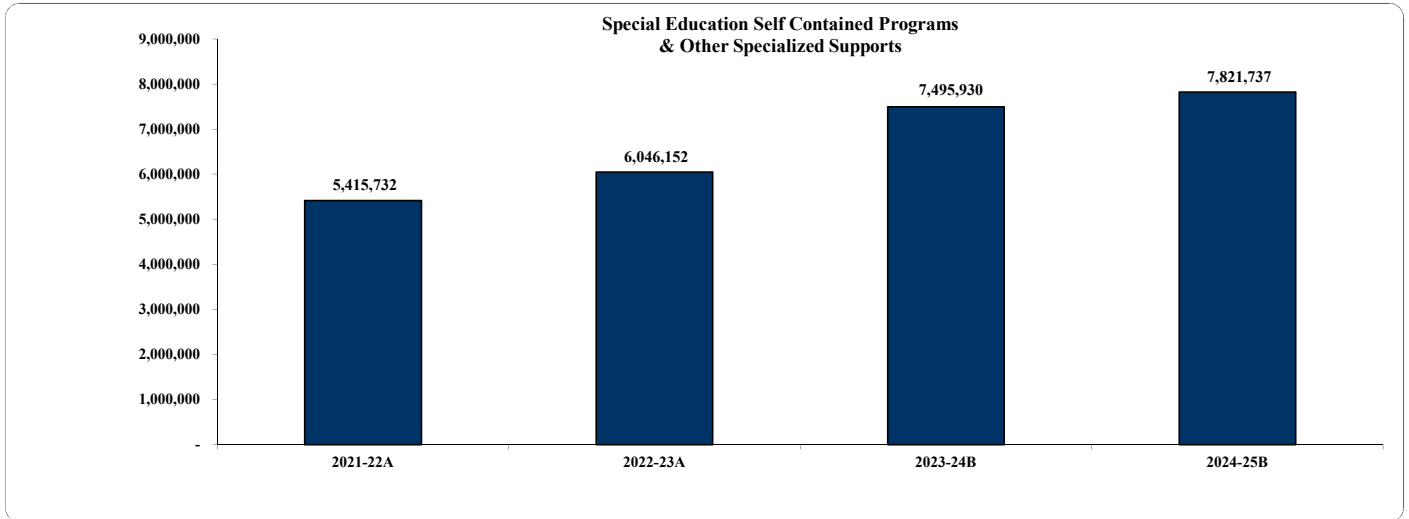
The district spends about 28k for TAG Summer Camp. There is a small amount of dues and fees expected for FY24-25. The software requirements have decreased due to a decrease in enrollment over time. The District's criteria for considering TAG testing has remained the same, so there is no change in functionality for this department. There are no TAG services that require non-consumables, so this line has decreased.

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

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	1,463,261	1,621,337	1,821,179	1,915,375	1,915,375	
Classified	1,574,053	1,932,411	2,521,906	2,508,525	2,508,525	
Licensed Temporary	2,340	3,014	4,428	6,796	6,796	
Classified Temporary	4,923	162	407	407	407	
Classified Overtime	13,039	22,173	15,360	15,360	15,360	
Extra Duty Compensation	27,870	31,435	31,880	31,833	31,833	
Insurance Opt Out	12,148	21,737	28,047	40,280	40,280	
Staff Appreciation Stipend	116,125	-	-	-	-	
SALARIES & WAGES	3,213,759	3,632,269	4,423,208	4,518,576	4,518,576	-
PERS	830,730	957,115	1,278,116	1,310,765	1,310,765	
Social Security	192,896	217,673	280,932	291,895	291,895	
Medicare	45,113	50,907	65,702	68,266	68,266	
Workers Compensation	15,820	10,066	19,892	21,390	21,390	
Unemployment	3,216	3,345	4,243	101,863	101,863	
Oregon Paid Leave	-	9,324	13,882	28,307	28,307	
Health Insurance	942,008	926,582	1,132,229	1,203,187	1,203,187	
Life Insurance	943	1,013	1,906	1,628	1,628	
TSA Exec ER Paid	66,078	65,436	83,328	91,608	91,608	
Long Term Disability	6,801	7,153	6,634	9,982	9,982	
FSA/HSA	33,390	35,457	41,600	41,200	41,200	
TSA Classified ER Paid Health Insurance Option	13,134	19,718	12,501	17,354	17,354	
BENEFITS	2,150,130	2,303,790	2,940,964	3,187,444	3,187,444	-
Rental	928	6,736	50	1,500	1,500	
Travel - In District	1,143	4,520	1,400	1,000	1,000	
Travel - Out of District	-	178	-	-	-	
Other Licensed Subs	29,571	43,769	42,993	44,282	44,282	
Other Classified Subs	10,272	43,161	64,955	66,904	66,904	
PURCHASED SERVICES	41,914	98,364	109,398	113,686	113,686	-
Supplies and Materials	9,781	967	12,360	531	531	
Software	148	10,762	10,000	-	-	
SUPPLIES	9,929	11,729	22,360	2,031	2,031	-
SPECIAL EDUCATION	5,415,732	6,046,152	7,495,930	7,821,737	7,821,737	-

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

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

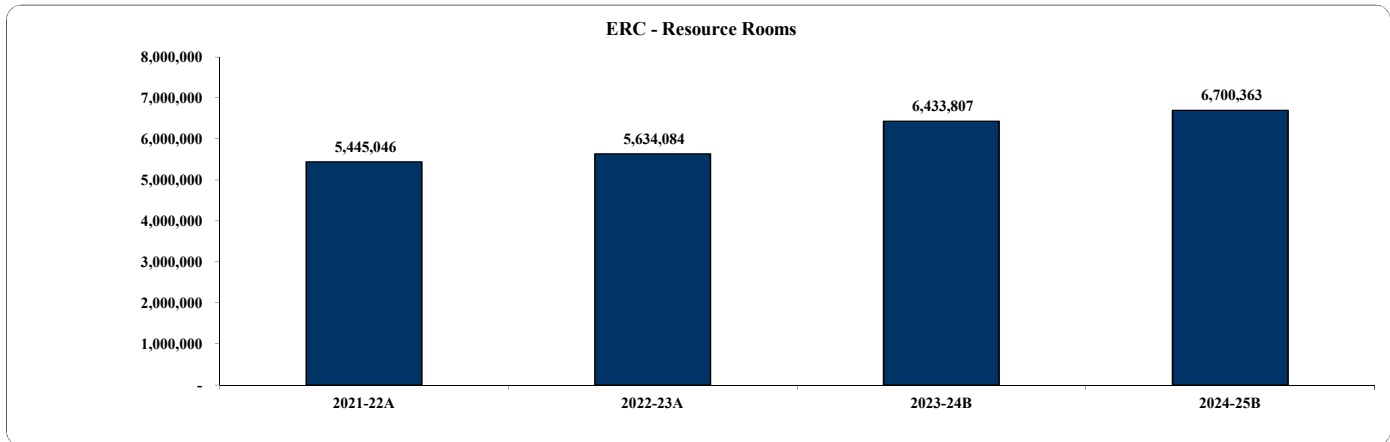


Function 1220-1240 provides funding for direct program support and instruction for approximately 384 students in FY23-24 at fifteen school sites. For a comprehensive picture of the changes to consolidated Special Education spending and staffing across all functions and funds, see the year-over-year SpEd budget comparison on pp. 31 and 32.

The FY24-25 Budget is funded at \$7.8M, which is a \$0.325M (4.35%) increase from the FY23-24 Budget. This is mainly due to contractual steps and COLA wage increases. Staffing for the FY24-25 Budget for these functions across all funds is 110.85 FTE, which is flat to the prior year amended FTE.

General Fund Detail Budget - 1250 ERC - Resource Rooms

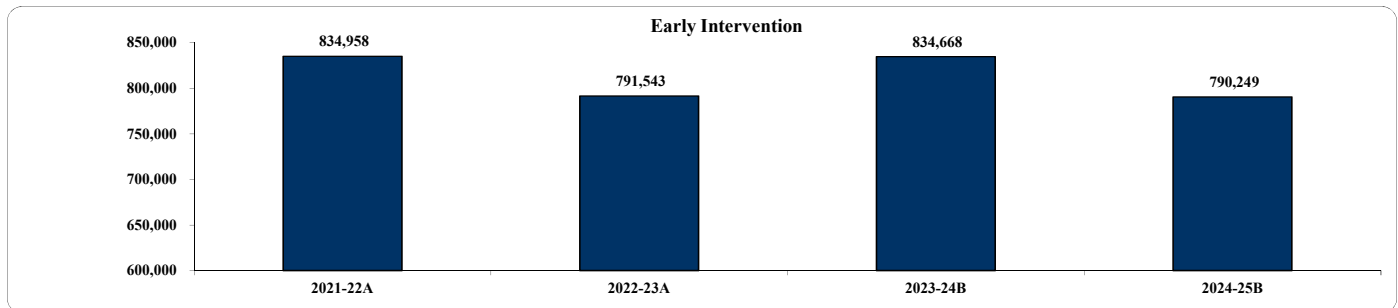
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	1,925,160	2,179,296	2,260,225	2,302,937	2,302,937	
Classified	1,090,331	1,129,586	1,342,506	1,398,008	1,398,008	
Classified Substitutes	57	-	-	-	-	
Licensed Temporary	12,267	8,468	10,400	10,400	10,400	
Classified Temporary	10,467	-	3,658	3,658	3,658	
Classified Overtime	20,482	9,442	12,767	12,767	12,767	
Extra Duty Compensation	38,393	44,293	91,797	107,617	107,617	
Insurance Opt Out	11,521	13,700	27,803	47,606	47,606	
Staff Appreciation Stipend	112,750	-	-	-	-	
SALARIES & WAGES	3,221,427	3,384,784	3,749,156	3,882,994	3,882,994	-
PERS	867,818	957,601	1,123,822	1,129,109	1,129,109	
Social Security	193,708	202,673	247,456	244,194	244,194	
Medicare	45,303	47,399	57,873	57,110	57,110	
Workers Compensation	16,451	11,068	17,830	18,196	18,196	
Unemployment	3,228	3,087	3,823	82,626	82,626	
Oregon Paid Leave	-	8,481	11,592	15,150	15,150	
Health Insurance	880,037	832,712	984,273	1,014,735	1,014,735	
Life Insurance	880	917	1,648	1,366	1,366	
TSA Exec ER Paid	58,991	56,065	102,785	118,920	118,920	
Long Term Disability	7,002	7,365	5,101	8,205	8,205	
FSA/HSA	33,144	33,177	51,200	54,400	54,400	
TSA Classified ER Paid Health Insurance Option	13,673	16,195	12,450	17,909	17,909	
BENEFITS	2,120,234	2,176,739	2,619,851	2,761,921	2,761,921	-
Professional Instr. Services	19,150	-	-	-	-	
Travel - In District	421	1,044	500	100	100	
Other Licensed Subs	18,314	53,288	26,000	26,780	26,508	
Other Classified Subs	3,169	9,320	28,000	28,840	28,840	
PURCHASED SERVICES	41,053	63,652	54,500	55,720	55,448	-
Supplies and Materials	9,446	8,908	10,300	(272)	-	
SUPPLIES	62,331	8,908	10,300	(272)	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
ERC / RESOURCE ROOMS	5,445,046	5,634,084	6,433,807	6,700,363	6,700,363	-



Function 1250 provides special education services to approximately 1,573 students in FY23-24 across the District. The FY24-25 Budget of \$6.7M is \$0.26M or 4.1% higher than the FY23-24 Budget. This is mainly due to contractual steps and COLA wage increases. Staffing across all funds for FY24-25 is 97.77 FTE.

General Fund Detail Budget - 1260/ 1261 Early Intervening

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	217,505	249,119	240,914	224,672	224,672	
Classified	124,609	108,891	83,510	70,363	70,363	
Licensed Temporary	27	1,908	-	-	-	
Classified Temporary	2,907	305	22,000	22,000	22,000	
Classified Overtime	1,063	340	-	-	-	
Extra Duty Compensation	1,611	1,982	12,059	1,774	1,774	
Insurance Opt Out	325	-	1	-	-	
Staff Appreciation Stipend	17,625	-	-	-	-	
SALARIES & WAGES	365,671	362,546	358,484	318,810	318,810	-
PERS	100,956	102,938	118,173	96,008	96,008	
Social Security	21,653	21,213	21,606	20,771	20,771	
Medicare	5,064	4,961	5,053	4,858	4,858	
Workers Compensation	1,427	702	1,811	1,473	1,473	
Unemployment	366	326	404	5,578	5,578	
Oregon Paid Leave	-	951	1,173	11,252	11,252	
Health Insurance	143,065	91,978	104,536	75,205	75,205	
Life Insurance	114	75	70	69	69	
TSA Exec ER Paid	4,218	5,822	7,275	4,683	4,683	
Long Term Disability	415	437	5,492	682	682	
FSA/HSA	3,920	3,400	1,200	4,400	4,400	
TSA Classified ER Paid Health Insurance Option	1,293	1,096	3,640	2,600	2,600	
BENEFITS	282,491	233,899	270,434	227,579	227,579	-
Professional Growth	-	600	500	250	250	
Prof/Tech Svcs-Instr'l	482	-	-	-	-	
Travel - In District	123	651	100	50	50	
Training-In District	250	-	-	-	-	
Professional Services	181,506	190,920	200,000	242,060	242,060	
Other Licensed Subs	492	-	-	-	-	
Other Classified Subs	693	584	-	-	-	
PURCHASED SERVICES	183,545	192,754	200,600	242,360	242,360	-
Supplies and Materials	3,251	2,344	5,150	1,500	1,500	
SUPPLIES	3,251	2,344	5,150	1,500	1,500	-
EARLY INTERVENTION	834,958	791,543	834,668	790,249	790,249	-



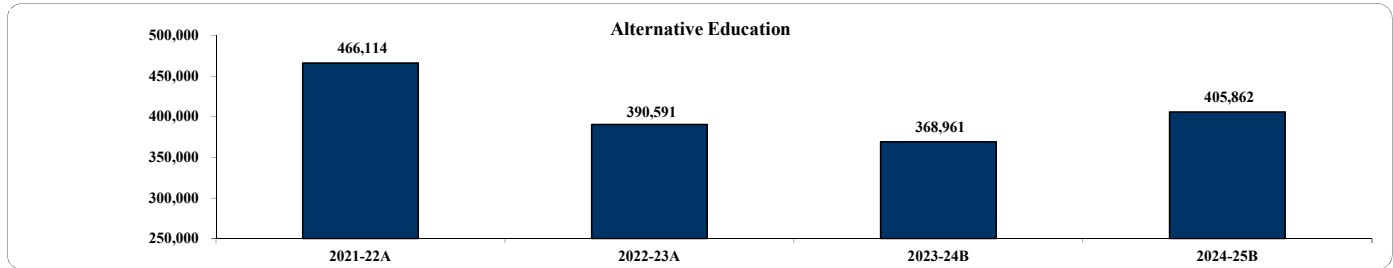
Function 1260, Early Intervention Childhood, provides evaluation services for approximately 500 MSD early childhood students younger than five years old. Function 1261, Early Intervening Services, provides preventative academic and behavioral support to school age students not eligible for special education services.

The \$22K in classified temporary labor is for an evaluation clinic (ECSE) that is expected to run during the summer. There is an increase of \$42K in Professional Services due to the cost per evaluation by DESD for an estimated 196 evaluations.

Across all funds, these two functions have a total of 10.72 FTE, which is flat to the current year's FTE.

General Fund Detail Budget - 1283 Alternative Education

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	210,231	175,491	159,103	169,683	169,683	
Classified	27,412	31,656	36,980	31,321	31,321	
Administrator Salaries	15,942	15,150	17,565	17,744	17,744	
Licensed Temporary	13,688	55	20,986	20,986	20,986	
Classified Temporary	-	2,253	415	415	415	
Classified Overtime	291	78	338	338	338	
Staff Appreciation Stipend	5,500	-	-	-	-	
SALARIES & WAGES	273,063	224,684	235,387	240,488	240,488	-
PERS	85,907	69,870	65,607	67,784	67,784	
Social Security	16,145	13,166	14,718	15,038	15,038	
Medicare	3,776	3,079	3,442	3,517	3,517	
Workers Compensation	938	728	1,076	1,121	1,121	
Unemployment	301	176	232	3,395	3,395	
Oregon Paid Leave	-	310	835	875	875	
Health Insurance	58,850	46,145	35,861	54,481	54,481	
Life Insurance	59	54	90	55	55	
TSA Exec ER Paid	2,895	2,899	3,284	2,863	2,863	
Long Term Disability	634	667	250	481	481	
FSA/HSA	-	2,200	-	4,000	4,000	
TSA Classified ER Paid Health Insurance Option	615	3,473	-	525	525	
BENEFITS	170,120	142,767	125,395	154,134	154,134	-
Other Licensed Subs	6,268	13,118	2,000	2,060	2,060	
Other Classified Subs	1,721	-	-	-	-	
PURCHASED SERVICES	7,989	13,118	2,000	2,060	2,060	-
Supplies and Materials	4,099	2,661	6,180	9,180	9,180	
Non-Consumables	10,740	-	-	-	-	
SUPPLIES	14,839	2,661	6,180	9,180	9,180	-
Dues/Fees/Memberships	102	435	-	-	-	
Grant Indirect Charges	-	6,926	-	-	-	
OTHER OBJECTS	102	7,361	-	-	-	-
ALTERNATIVE EDUCATION	466,114	390,591	368,961	405,862	405,862	-



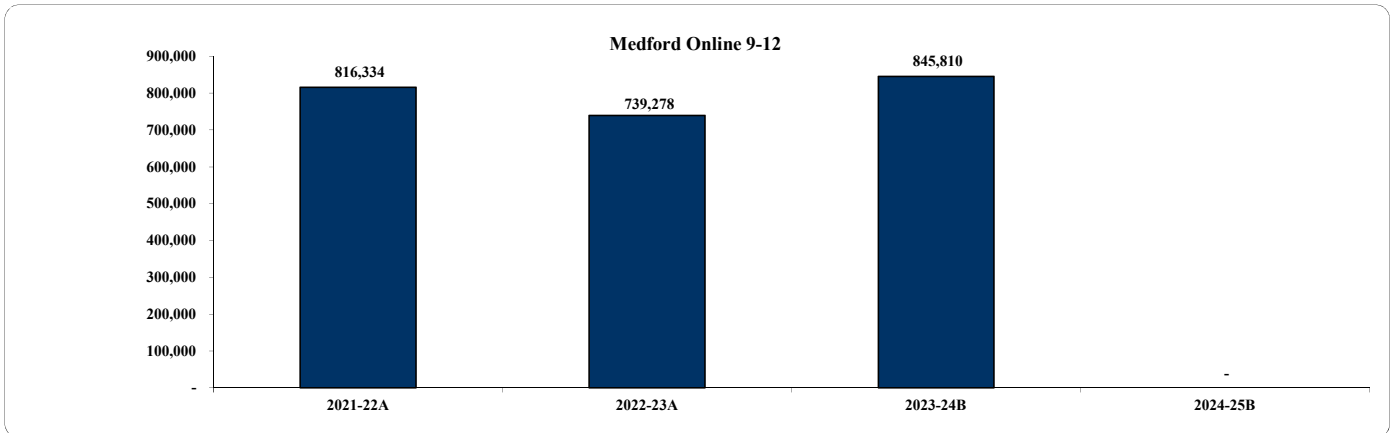
Alternative Education is the title given to programs outside of our traditional schools. The FY24-25 Budget of \$0.4M is up \$0.036M or 10% of the FY23-24 budget.

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 3.19 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	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	375,132	368,556	399,920	-	-	-
Classified	30,973	16,420	50,990	-	-	-
Administrator Salaries	-	44,002	104,216	-	-	-
Licensed Temporary	52,006	2,309	-	-	-	-
Classified Temporary	47	-	-	-	-	-
Classified Overtime	3,231	1,562	-	-	-	-
Extra Duty Compensation	-	778	-	-	-	-
Insurance Opt Out	2,400	3,300	4,600	-	-	-
Staff Appreciation Stipend	13,250	-	-	-	-	-
SALARIES & WAGES	477,040	436,926	559,726	-	-	-
PERS	148,069	137,411	153,989	-	-	-
Social Security	27,843	25,532	28,012	-	-	-
Medicare	6,512	5,971	704	-	-	-
Workers Compensation	1,654	726	130	-	-	-
Unemployment	542	400	23	-	-	-
Oregon Paid Leave	-	1,158	-	-	-	-
Health Insurance	107,145	100,092	101,197	-	-	-
Life Insurance	144	174	120	-	-	-
TSA Exec ER Paid	4,132	3,191	-	-	-	-
Long Term Disability	-	-	107	-	-	-
FSA/HSA	3,000	3,000	-	-	-	-
TSA Classified ER Paid Health Insurance Option	600	-	-	-	-	-
BENEFITS	299,641	277,655	284,282	-	-	-
Rental	-	-	1,803	-	-	-
Travel - Out of District	-	274	-	-	-	-
Other Licensed Subs	6,724	2,523	-	-	-	-
Other Classified Subs	1,674	1,360	-	-	-	-
PURCHASED SERVICES	8,398	4,156	1,803	-	-	-
Supplies and Materials	28,754	19,218	-	-	-	-
Textbooks	1,963	-	-	-	-	-
Library Books	408	-	-	-	-	-
Non-Consumables	-	870	-	-	-	-
SUPPLIES	31,125	20,088	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	130	453	-	-	-	-
OTHER OBJECTS	130	453	-	-	-	-
ALTERNATIVE EDUCATION	816,334	739,278	845,810	-	-	-

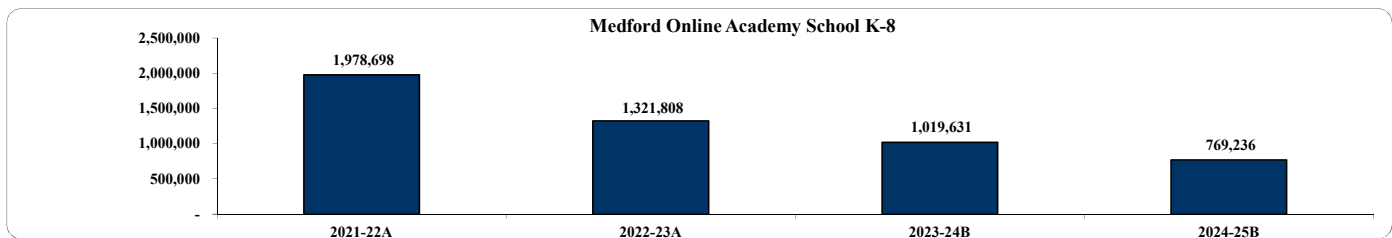


In FY23-24 the Online Program was consolidated with Innovation Academy, which will be housed under function 1131, High School (see FTE details on pp. 19-23).

Medford Online Program is for grades 9 through 12 and is open to all MSD students who are interested in a full virtual learning environment. Medford Online School grades 9-12 serves 177.27 students.

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

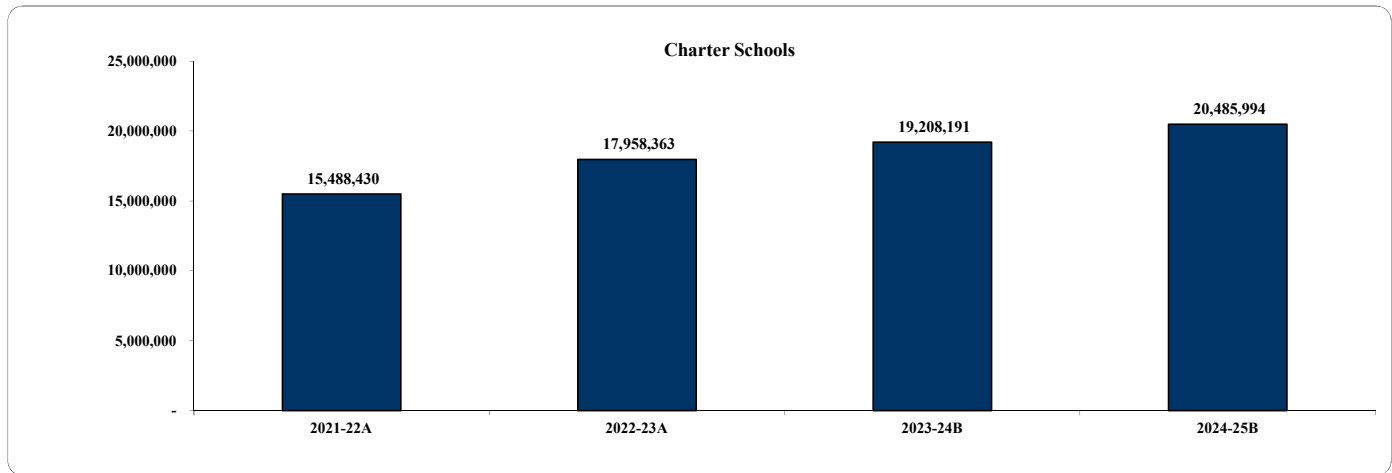
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	863,665	518,241	531,208	366,197	366,197	
Classified	101,793	1,738	5,500	-	-	
Administrator Salaries	122,388	124,336	39	911	911	
Licensed Temporary	78,875	154,837	160,978	90,495	90,495	
Classified Temporary	2,402	-	-	-	-	
Classified Overtime	343	-	-	-	-	
Extra Duty Compensation	-	-	-	-	-	
Insurance Opt Out	2,800	-	800	-	-	
Staff Appreciation Stipend	23,125	-	-	-	-	
SALARIES & WAGES	1,195,390	799,152	698,526	457,604	457,604	-
PERS	346,966	249,543	123,633	138,289	138,289	
Social Security	72,033	47,907	26,060	29,376	29,376	
Medicare	16,847	11,204	6,074	6,870	6,870	
Workers Compensation	4,096	1,590	2,762	2,114	2,114	
Unemployment	1,324	721	647	6,392	6,392	
Oregon Paid Leave	-	2,142	1,469	1,895	1,895	
Health Insurance	274,223	168,300	144,522	102,552	102,552	
Life Insurance	310	205	69	83	83	
TSA Exec ER Paid	12,932	7,899	5,615	3,725	3,725	
Long Term Disability	-	-	656	1,040	1,040	
FSA/HSA	4,994	3,000	-	4,200	4,200	
TSA Classified ER Paid Health Insurance Option	2,701	2,460	-	1,800	1,800	
BENEFITS	736,425	494,971	311,506	298,337	298,337	-
Pupil Transportation	-	-	-	500	500	
Travel - Out of District	693	205	-	-	-	
Postage/Printing	559	1,101	-	500	500	
Other Licensed Subs	-	16,019	-	-	-	
Other Classified Subs	-	2,286	-	-	-	
PURCHASED SERVICES	1,450	19,612	-	1,000	1,000	-
Supplies and Materials	43,573	4,630	9,600	1,500	1,500	
Non-Consumables	478	-	-	-	-	
SUPPLIES	44,052	4,630	9,600	1,500	1,500	-
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	1,381	3,443	-	10,795	10,795	
OTHER OBJECTS	1,381	3,443	-	10,795	10,795	-
ALTERNATIVE EDUCATION	1,978,698	1,321,808	1,019,631	769,236	769,236	-



Online Academy (MOA) serves students in K-8. MOA currently serves 99 kids. There is a total of 5.0 FTE in this function, which is a decrease of 1 FTE. Spending is down \$0.25M, or 24.7%.

General Fund Detail Budget - 1288 Charter Schools

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
SALARIES & WAGES	-	-				-
BENEFITS	-	-				-
Charter School Payments	15,488,430	17,958,363	19,208,191	20,485,994	20,485,994	
PURCHASED SERVICES	15,488,430	17,958,363	19,208,191	20,485,994	20,485,994	-
SUPPLIES	-	-				-
CAPITAL OUTLAY	-	-				-
OTHER OBJECTS	-	-				-
CHARTER SCHOOLS	15,488,430	17,958,363	19,208,191	20,485,994	20,485,994	-



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 2142 for the FY24-25 budget, up 114.8 or 5.6% over the prior year due to a projected increase in enrollment at Logos Charter School. Charter School enrollment has increased 693 or 47.8% since 2015-16. See p. 14 for more details.

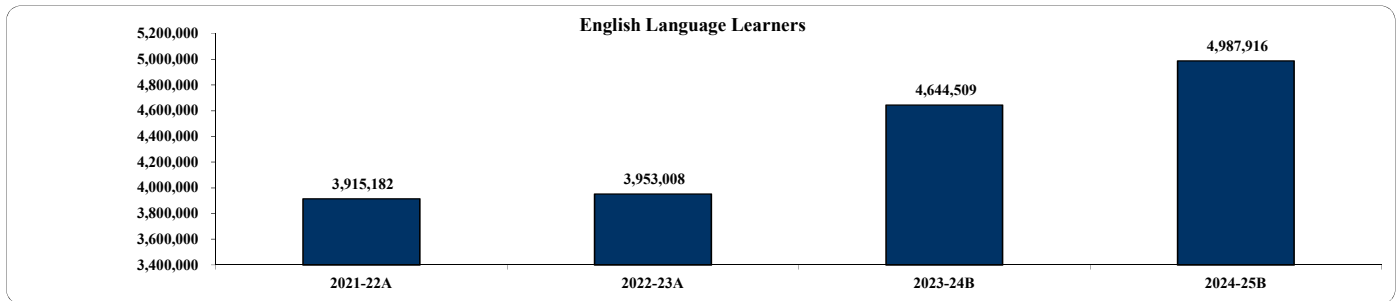
Overall spending is projected to be \$1.27M or 6.65% higher at \$20.48M for FY24-25.

General Fund Detail Budget - 1291 English Language Learners

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	1,642,623	1,728,961	1,850,430	1,903,352	1,903,352	
Classified	513,688	529,765	685,851	800,669	800,669	
Administrator Salaries	-	55,963	55,023	58,549	58,549	
Licensed Temporary	2,943	34,647	67,557	106,964	106,964	
Classified Temporary	2,479	2,745	41,440	38,295	38,295	
Classified Overtime	10,257	10,236	10,448	10,448	10,448	
Extra Duty Compensation	-	-	-	-	-	
Insurance Opt Out	10,473	11,655	16,514	32,953	32,953	
Staff Appreciation Stipend	45,750	-	-	-	-	
SALARIES & WAGES	2,228,214	2,373,971	2,727,264	2,951,229	2,951,229	-
PERS	652,769	695,336	784,730	828,603	828,603	
Social Security	133,389	141,177	169,118	184,009	184,009	
Medicare	31,196	33,017	39,552	43,034	43,034	
Workers Compensation	7,774	4,779	12,723	13,637	13,637	
Unemployment	2,422	2,172	2,761	47,164	47,164	
Oregon Paid Leave	-	6,133	8,201	11,520	11,520	
Health Insurance	470,941	487,306	492,532	481,994	481,994	
Life Insurance	526	558	898	828	828	
TSA Exec ER Paid	36,443	38,156	34,167	46,465	46,465	
Long Term Disability	4,909	5,163	3,687	6,313	6,313	
FSA/HSA	16,954	15,480	17,600	15,200	15,200	
TSA Classified ER Paid Health Insurance Option	5,323	8,874	3,600	12,732	12,732	
BENEFITS	1,362,646	1,438,150	1,569,570	1,691,499	1,691,499	-
Professional Growth	445	-	4,450	4,200	4,200	
Professional Instr. Services	3,000	4,245	-	3,000	3,000	
Pupil Transportation	-	-	200	200	200	
Pupil Transp	48	-	5,000	3,000	3,000	
Travel - In District	1,253	1,335	2,000	2,000	2,000	
Travel - Out of District	7,004	11,722	12,000	7,500	7,500	
Advertising	-	303	-	-	-	
Professional Services	5,924	42,306	79,275	200,090	200,090	
Other General Prof/Tech Sv	10,879	3,021	15,000	-	-	
Other Licensed Subs	23,498	23,380	200	206	206	
Other Classified Subs	10,217	3,307	250	258	258	
PURCHASED SERVICES	62,268	89,618	118,375	220,454	220,454	-
Supplies and Materials	8,922	24,182	19,452	11,000	11,000	
Textbooks	16,286	1,577	725	1,000	1,000	
Non-Consumables	2,164	1,569	723	-	-	
Software	234,551	23,547	208,000	111,500	111,500	
Hardware Under \$5,000	21	-	-	-	-	
SUPPLIES	261,945	50,875	228,900	123,500	123,500	-
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	109	395	400	1,234	1,234	
OTHER OBJECTS	109	395	400	1,234	1,234	-
ENGLISH LANGUAGE LEARNERS	3,915,182	3,953,008	4,644,509	4,987,916	4,987,916	-

General Fund Detail Budget - 1291 English Language Learners

1291 English Language Learners Continued



Across all funds, the FTE for FY24-25 is 46.7. In summary, the District’s English as a Second Language (ESL) program represents FTE across all funds (based on the assessment done in November, 2023). English for Speakers of Other Languages (ESOL) endorsed teachers (21.25 FTE) are assigned to all elementary, middle, and high school locations based on the number of students at each location. The 21.25 FTE includes a reduction of 1 ELD teacher. Staff focus on instructing students, using the English Language Development Curriculum and other supplementary materials, with the goal of English language acquisition for every student. ESL Assistants (17.5 FTE) are used within the program to assist students in language acquisition and to provide student support within core curriculum areas. The staff’s time and location are based on student need, so some locations are assigned more ESL assistant and teacher time than others. The ESL program is managed by the Emerging Multilingual and Migrant Education Coordinator (0.7 FTE) who supports the program in terms of language acquisition and program fidelity, staff training and support, and data analysis. There are 2.0 FTE Content Area Specialists; one at each high school. There are 2.0 FTE ELL Success Specialists, 0.25 FTE Teacher on Special Assignment, and 1.0 FTE Secondary Content Coach. The budget also supports a 1.0 FTE Translator and 1.0 FTE Secretary. Increases in the ESL program are mainly due to the contractual wage increases.

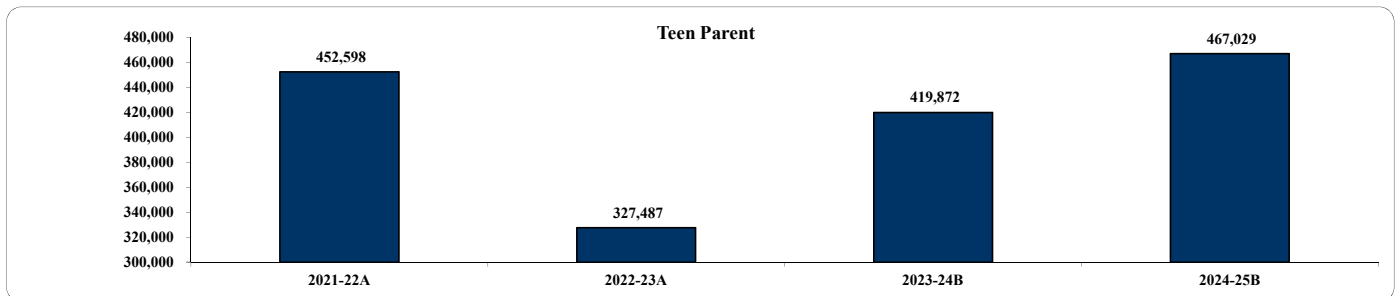
The FY24-25 Budget of \$4.9M is \$0.34M higher, or 7.39% primarily driven by wage increases. The \$200K in Professional Services includes \$95K for Language Line for low incident language needs and interpreters for night events when staff are unavailable. There is also \$45K in this object for Flashlight360 Benchmark scoring and STAMP Language Assessments.

Notes Page



General Fund Detail Budget - 1292 Teen Parent

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	13,766	14,124	14,566	15,384	15,384	
Classified	234,441	171,438	214,409	240,655	240,655	
Licensed Temporary	29	7	-	-	-	
Classified Temporary	20	-	-	-	-	
Classified Overtime	3,087	3,248	4,400	4,400	4,400	
Insurance Opt Out	1,513	2,000	200	3,664	3,664	
Staff Appreciation Stipend	9,875	-	-	-	-	
SALARIES & WAGES	262,730	190,817	233,575	264,103	264,103	-
PERS	66,877	46,718	70,375	64,453	64,453	
Social Security	15,854	11,550	14,575	16,470	16,470	
Medicare	3,708	2,701	3,409	3,852	3,852	
Workers Compensation	1,008	376	1,042	1,227	1,227	
Unemployment	277	176	223	7,481	7,481	
Oregon Paid Leave	-	506	752	1,039	1,039	
Health Insurance	82,032	63,602	77,155	99,578	99,578	
Life Insurance	64	43	181	110	110	
TSA Exec ER Paid	6,583	6,977	7,800	2,150	2,150	
Long Term Disability	566	595	302	542	542	
FSA/HSA	2,302	702	2,800	2,800	2,800	
TSA Classified ER Paid Health Insurance Option	3,852	2,601	5,684	1,200	1,200	
BENEFITS	183,122	136,549	184,297	200,903	200,903	-
Travel - In District	-	15	-	-	-	
Other Classified Subs	152	-	1,500	1,545	1,545	
PURCHASED SERVICES	152	15	1,500	1,545	1,545	-
Supplies and Materials	6,593	105	500	478	478	
SUPPLIES	6,593	105	500	478	478	-
TEEN PARENT	452,598	327,487	419,872	467,029	467,029	-



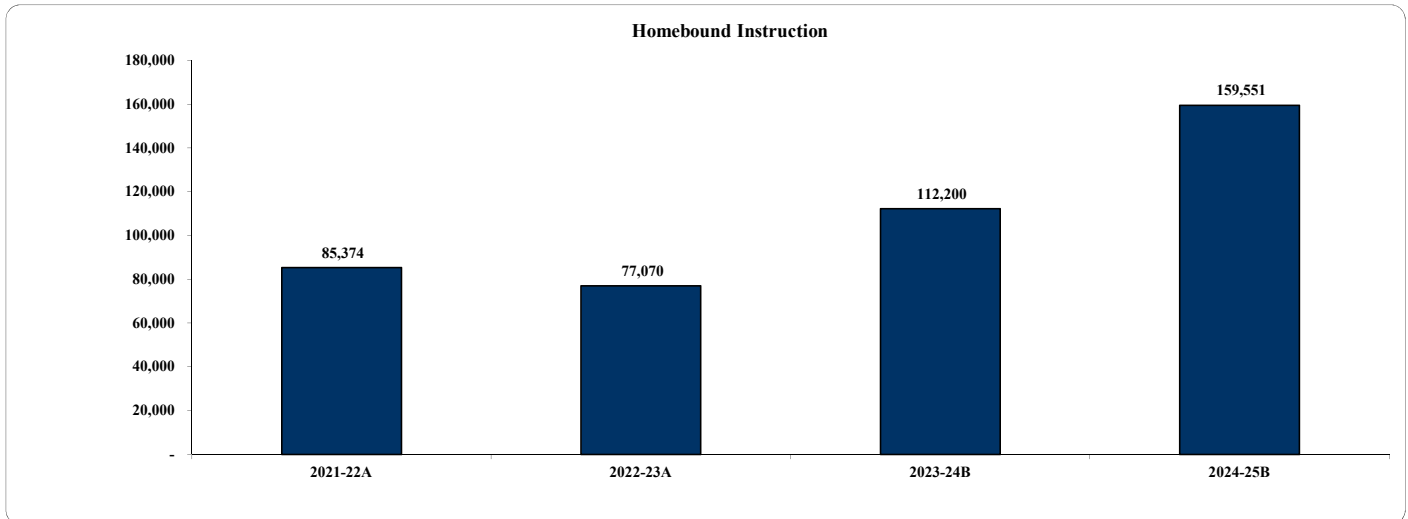
The Pregnant and Parenting Teen (PPT) program is located at the North Medford High School Child Development Center (CDC). The PPT program serves students from school districts across Southern Oregon and helps achieve multiple objectives including: 1) helping pregnant students graduate from high school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

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

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

General Fund Detail Budget - 1295 Homebound Instruction

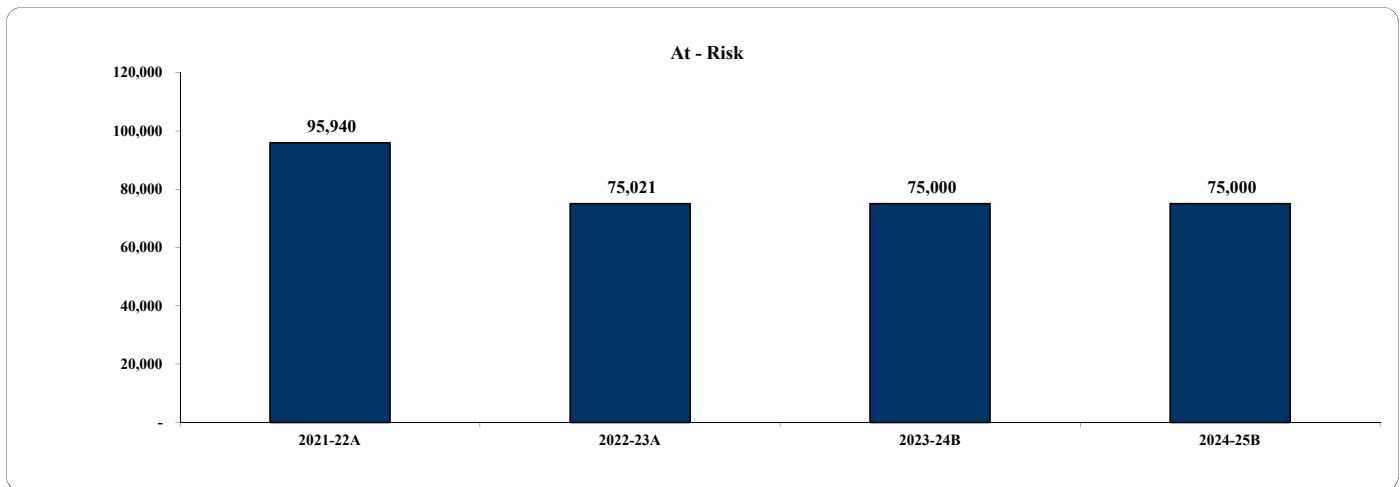
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	-	-	4,160	-	-	
Classified Overtime	2,008	-	-	-	-	
Extra Duty Compensation	-	-	1,470	-	-	
Home Instruction	66,645	59,536	93,001	122,404	122,404	
Staff Appreciation Stipend	1,698	-	-	-	-	
SALARIES & WAGES	70,350	59,536	98,631	122,404	122,404	-
PERS	6,396	11,507	5,809	21,316	21,316	
Social Security	4,345	3,675	1,845	7,589	7,589	
Medicare	1,016	860	432	1,775	1,775	
Workers Compensation	275	116	599	566	566	
Unemployment	70	55	157	122	122	
Oregon Paid Leave	-	140	0	390	390	
TSA - ER Paid	-	34	1,425	1,389	1,389	
Long Term Disability	-	-	2	-	-	
FSA/HSA	-	-	-	1,600	1,600	
TSA Classified ER Paid Health Insurance Option	69	26	1,481	1,200	1,200	
BENEFITS	12,171	16,412	11,751	35,947	35,947	-
Travel - In District	1,623	1,121	1,200	900	900	
Other Licensed Subs	983	-	-	-	-	
Other Classified Subs	246	-	-	-	-	
PURCHASED SERVICES	2,853	1,121	1,200	900	900	-
Supplies and Materials	-	-	618	300	300	
SUPPLIES	-	-	618	300	300	-
CAPITAL OUTLAY	-	-	-	-	-	
OTHER OBJECTS	-	-	-	-	-	
HOMEBOUND INSTRUCTION	85,374	77,070	112,200	159,551	159,551	-



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 FY24-25 is projected to be slightly lower than the prior year. There is no FTE designated to this function. Temporary labor is used on an as-needed basis by licensed staff for students who currently need homebound instruction, which fluctuates throughout the year.

General Fund Detail Budget - 1297 At-Risk

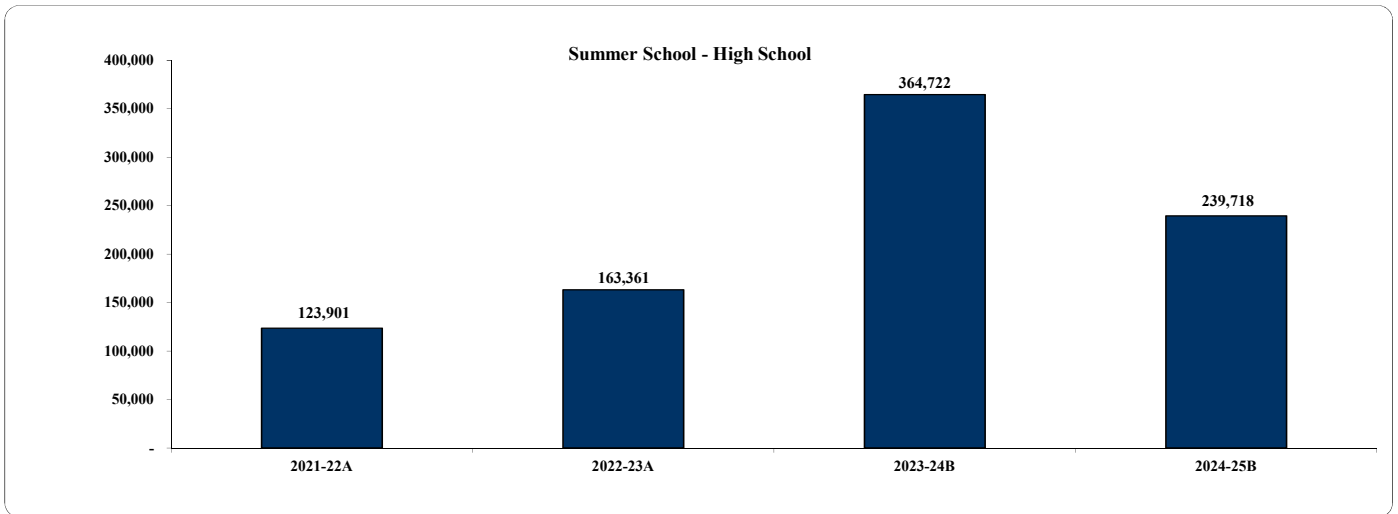
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	9,973	-	-	-	-	-
Classified Overtime	69	-	-	-	-	-
Staff Appreciation Stipend	1,250	-	-	-	-	-
SALARIES & WAGES	11,292	-	-	-	-	-
PERS	2,839	-	-	-	-	-
Social Security	646	-	-	-	-	-
Medicare	151	-	-	-	-	-
Workers Compensation	38	-	-	-	-	-
Unemployment	13	-	-	-	-	-
Health Insurance	5,634	-	-	-	-	-
Life Insurance	3	-	-	-	-	-
TSA Exec ER Paid	150	-	-	-	-	-
Long Term Disability	20	21	-	-	-	-
FSA/HSA	-	-	-	-	-	-
TSA Classified ER Paid Health Insurance Option	153	-	-	-	-	-
BENEFITS	9,648	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	95,940	75,021	75,000	75,000	75,000	-



Function 1297 provides instructional activities designed to assist students with risk factors that affect the learning process. This function includes Professional Services for the Maslow Project, which provides food, services, and clothing to an increasing number of students who experience homelessness in the community. \$75K has been designated for the Maslow Project services out of this department. Maslow also receives Measure 98 and Title grant funds. FY24-25 spending is flat to the prior year.

General Fund Detail Budget - 1430 Summer School - High School

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Administrator Salaries	-	20,500	-	-	-	-
Licensed Temporary	114,513	88,835	168,407	112,506	112,506	-
Classified Temporary	-	11,364	135,650	6,171	6,171	-
Classified Overtime	4,328	1,000	-	-	-	-
Insurance Opt Out	-	-	93	-	-	-
SALARIES & WAGES	118,842	121,699	304,150	118,677	118,677	-
PERS	74	24,727	38,524	28,972	28,972	-
Social Security	3,603	7,542	15,869	4,897	4,897	-
Medicare	843	1,764	3,711	1,145	1,145	-
Workers Compensation	402	141	1,182	548	548	-
Unemployment	58	112	256	119	119	-
Oregon Paid Leave	-	396	798	316	316	-
TSA Exec ER Paid	-	-	-	11,125	11,125	-
Long Term Disability	-	-	26	-	-	-
125 Plan Opt Out	-	-	-	10,600	10,600	-
TSA Classified ER Paid Health Insurance Option	-	-	-	600	600	-
BENEFITS	4,979	34,682	60,366	58,322	58,322	-
Pupil Transportation OTHTS	-	-	-	35,000	35,000	-
Travel - In District	80	21	-	1,000	1,000	-
PURCHASED SERVICES	80	421	-	36,000	36,000	-
Supplies and Materials	-	6,559	206	26,719	26,719	-
SUPPLIES	-	6,559	206	26,719	26,719	-
SUMMER SCHOOL-HIGH SCHOOL	123,901	163,361	364,722	239,718	239,718	-



The budget for the Summer Programs for FY24-25 is \$0.239M a decrease of \$0.125M or 34.3% due to budget cuts. The Summer Programs provide critical additional support for students who are credit deficient, in need of additional support, or to complete graduation requirements. 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. 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.

There is no FTE in this function, but is staffed with existing employees who choose to work during the summer. There will be administrative presence during the Summer Programs at all sites as well as classified support staff. During the summer sessions, schools will be open for four to five hours each day. The District's objective is to benefit between 500-800 students in this program while filling learning gaps for students.

General Fund Expenditures - Student and Staff Support Functions

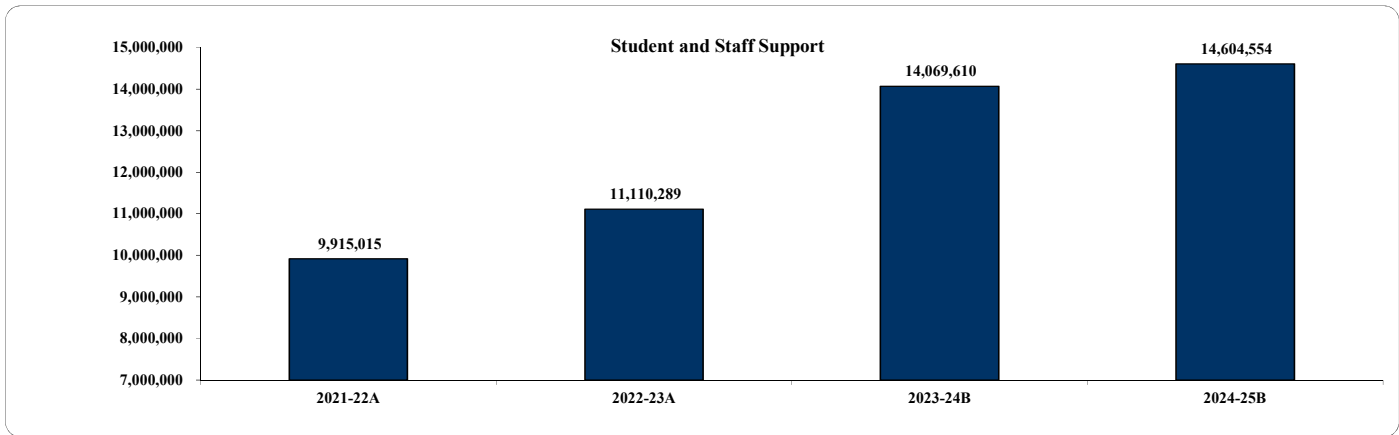
DIRECT INSTRUCTION SUPPORT	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Attendance	161,726	336,938	444,950	289,986	289,986	-
School Resource Officers	220,000	434,000	930,000	740,000	740,000	-
Office of the Dean	316,583	291,747	427,503	454,173	454,173	-
Counseling	1,746,858	1,630,375	1,721,717	1,793,701	1,793,701	-
Nursing	794,413	1,040,049	1,196,980	1,300,789	1,300,789	-
Psychological Services	891,172	1,612,507	1,137,720	1,345,824	1,345,824	-
Speech & Audiology	2,701,742	2,406,194	2,631,358	3,539,582	3,539,582	-
Occupational Therapy	27,860	26,291	3,545	950	950	-
General Student Support	310,265	426,622	787,036	778,836	778,836	-
Student Wellness	234,379	214,719	312,842	313,166	313,166	-
DIRECT INSTRUCTION SUPPORT	7,405,000	8,419,442	9,593,651	10,557,006	10,557,006	-

DIRECT STAFF SUPPORT	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Improvement of Instruction - Media	147,647	162,464	185,197	189,145	189,145	-
Instructional Development	63,269	55,363	67,525	63,513	63,513	-
Curriculum Development	432,969	499,513	564,762	398,535	398,535	-
Instructional Media Services	136,973	136,128	126,700	66,014	66,014	-
School Libraries	1,583,395	1,712,844	2,032,290	1,891,320	1,891,320	-
Audiovisual Services	4,888	1,241	10,180	8,347	8,347	-
Instructional Staff Development	140,875	123,295	1,489,305	1,430,675	1,430,675	-
DIRECT STAFF SUPPORT	2,510,015	2,690,847	4,475,959	4,047,548	4,047,548	-

TOTAL DIRECT INSTRUCTION SUPPORT	9,915,015	11,110,289	14,069,610	14,604,554	14,604,554	-
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TOTAL GENERAL SUPPORT	42,188,269	48,491,629	52,065,402	53,166,694	53,166,694	-
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TOTAL SUPPORT SERVICES	52,103,283	59,601,918	66,135,012	67,771,248	67,771,248	-
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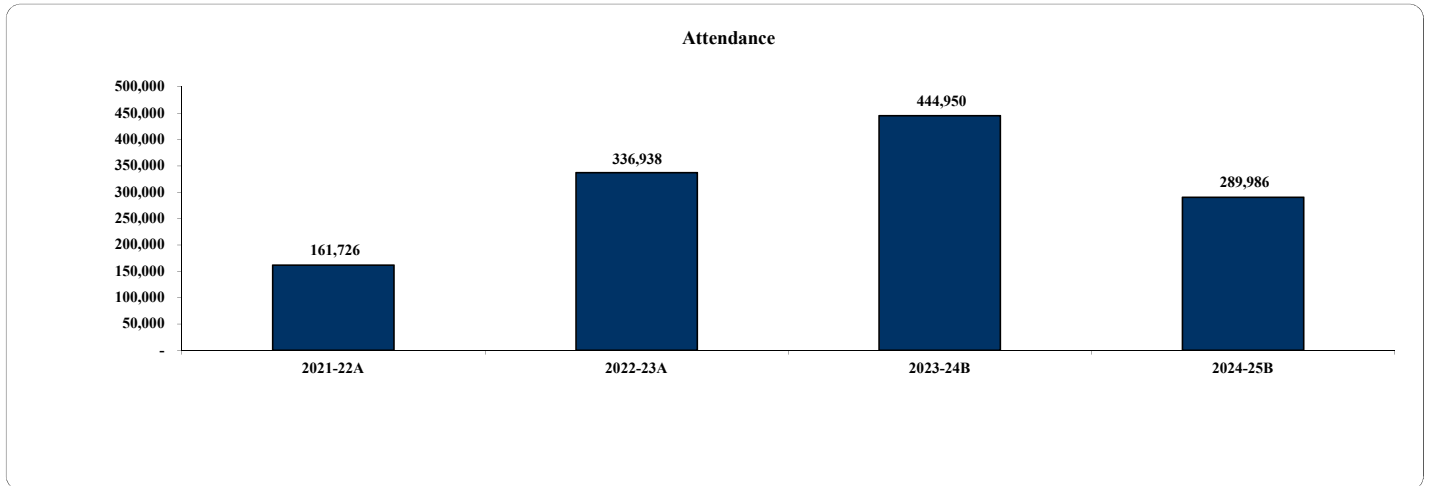


Spending for the Student and Staff Support functions are budgeted at \$14.6M for the FY24-25 Budget, up \$0.53M (3.8%) from the FY23-24 Budget. Across all funding sources the FY24-25 Budget is 107.29 FTE, -10 FTE lower than FY23-24. This is due to a -1 FTE decrease in counseling services at MOA due to declining enrollment, -1 FTE decrease in Special Education coordinator (vacant position), -3 FTE positive attendance support staff, -1 TOSA in Improvement of Instruction, and -4 FTE decrease in school libraries (-1 FTE in elementary, -3 FTE in middle school, -2 FTE in high school, and the addition of +1 FTE K-12 librarian and +1 FTE classified for NMHS library).

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	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	78,747	187,810	225,674	149,063	149,063	
Classified Temporary	-	-	14,049	14,049	14,049	
Classified Overtime	330	1,237	500	500	500	
Insurance Opt Out	2,413	5,598	7,179	7,324	7,324	
Staff Appreciation Stipend	3,500	-	-	-	-	
SALARIES & WAGES	84,990	194,645	247,402	170,936	170,936	-
PERS	19,218	50,629	69,566	48,959	48,959	
Social Security	5,185	11,513	15,339	10,598	10,598	
Medicare	1,213	2,693	3,587	2,479	2,479	
Workers Compensation	335	360	817	790	790	
Unemployment	85	181	157	6,105	6,105	
Oregon Paid Leave	-	476	690	626	626	
Health Insurance	9,862	29,605	62,593	-	-	
Life Insurance	29	64	96	124	124	
TSA Exec ER Paid	2,200	4,600	2,431	3,700	3,700	
Long Term Disability	127	134	441	344	344	
FSA/HSA	-	-	600	2,600	2,600	
TSA Classified ER Paid Health Insurance Option	-	1,807	1,231	1,225	1,225	
BENEFITS	38,253	102,062	157,548	77,550	77,550	-
Travel - In District	384	2,131	-	3,000	3,000	
Professional Services	38,100	-	40,000	38,500	38,500	
PURCHASED SERVICES	38,484	2,131	40,000	41,500	41,500	-
CAPITAL OUTLAY	-	-	-	-	-	-
Principal - SBITA	-	38,100	-	-	-	
OTHER OBJECTS	-	38,100	-	-	-	-
ATTENDANCE	161,726	336,938	444,950	289,986	289,986	-

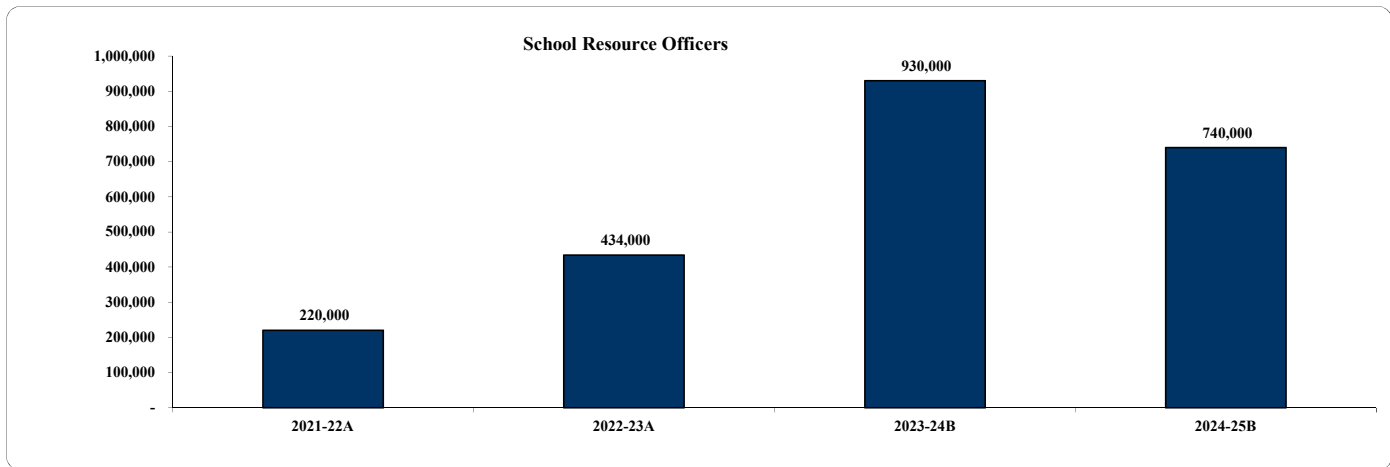


Attendance Specialists make visits to truant students' homes and work with students and families to improve attendance. This function also has \$38.5K in purchased services for the Attention2Attendance program (A2A) which assists schools in setting up an electronic systematic program for notifications to students and families in regard to absences.

Spending in this function is down \$0.15M or 34.8% due primarily to reduced staffing. This function has total staffing of 3.0 FTE in FY24-25, which is a decrease of 3.0 FTE due to the reduction of positive attendance support staff.

General Fund Detail Budget - 2115 School Resource Officers

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
SALARIES & WAGES						-
BENEFITS						-
Professional Services	220,000	434,000	930,000	740,000	740,000	
PURCHASED SERVICES	220,000	434,000	930,000	740,000	740,000	-
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
COMMUNITY SERVICE OFFICERS	220,000	434,000	930,000	740,000	740,000	-



Function 2115 provides law enforcement support for enhancing student safety in partnership with the Medford Police Department (MPD) School Resource Officers (SROs). The FY24-25 budget includes funding for 5 Student Resource Officers (SRO) and 6 Marshals. This program initially had funding for 10 marshals, but this number has been reduced to 6 for 2024-25.

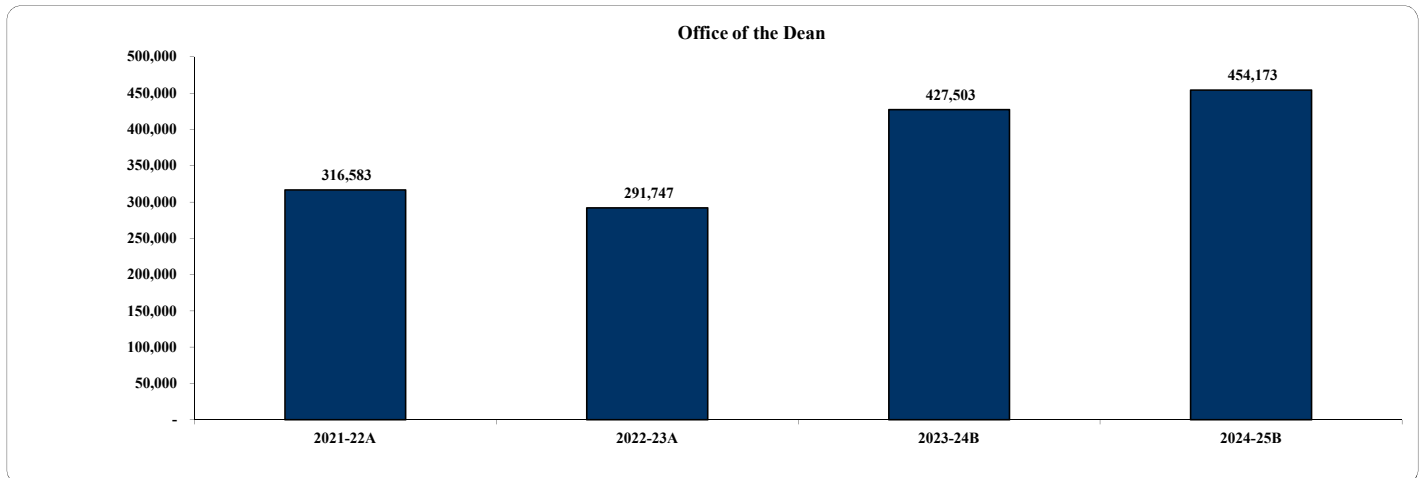
Safety and security are shared values in our district and are always our top priorities. There will be a new partnership with Medford Police that will begin in the spring of 2023. The MSD School Marshal Program will provide dedicated security in our elementary schools and complement our School Resource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

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

One SROs will be assigned to each high school and middle school and each of the officers will be assigned two or three nearby schools as well, with an anticipated increase in physical presence at every MSD location. Marshals will work closely with the SROs and will call upon them when necessary. The District and MPD work closely with the Jacksonville Police Department, Jackson County Sheriff's Office, and the State Police Office to serve the schools located outside of the Medford Police Department's service area. Each of the local emergency service agencies noted above, as well as the local fire departments, work together with the District for all types of emergency preparedness and response.

General Fund Detail Budget - 2121 Office of the Dean

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	178,419	177,256	245,168	270,276	270,276	
Licensed Temporary	431	-	109	109	109	
Extra Duty Compensation	11,166	10,658	22,624	22,367	22,367	
Insurance Opt Out	-	2,200	2,200	3,665	3,665	
Staff Appreciation Stipend	2,000	-	-	-	-	
SALARIES & WAGES	192,016	190,114	270,101	296,417	296,417	-
PERS	59,118	59,458	78,674	86,919	86,919	
Social Security	11,388	11,372	16,746	18,378	18,378	
Medicare	2,663	2,659	3,916	4,298	4,298	
Workers Compensation	654	342	1,248	1,369	1,369	
Unemployment	223	175	270	3,264	3,264	
Oregon Paid Leave	-	509	940	1,139	1,139	
Health Insurance	45,351	24,438	51,076	34,184	34,184	
Life Insurance	28	27	97	55	55	
TSA Exec ER Paid	1,900	1,200	1,025	3,350	3,350	
Long Term Disability	812	854	211	600	600	
FSA/HSA	1,200	600	2,600	3,000	3,000	
TSA Classified ER Paid Health Insurance Option	-	-	600	1,200	1,200	
BENEFITS	123,338	101,634	157,402	157,756	157,756	-
Other Licensed Subs	983	-	-	-	-	
Other Classified Subs	246	-	-	-	-	
PURCHASED SERVICES	1,229	-	-	-	-	-
OFFICE OF THE DEAN	316,583	291,747	427,503	454,173	454,173	-

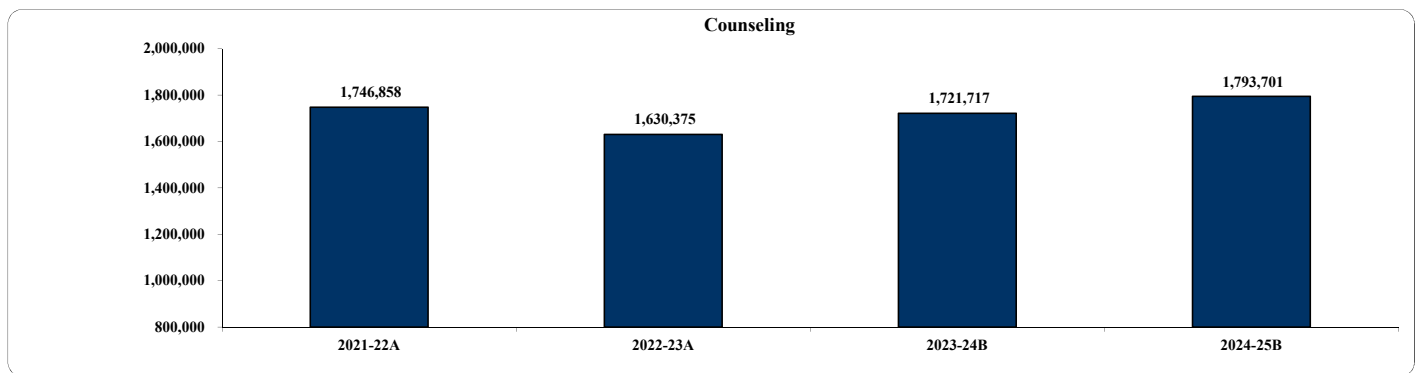


The budget for Office of the Dean is \$0.45M. The total FTE in this function is 3.0 with one dean at each middle school.

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

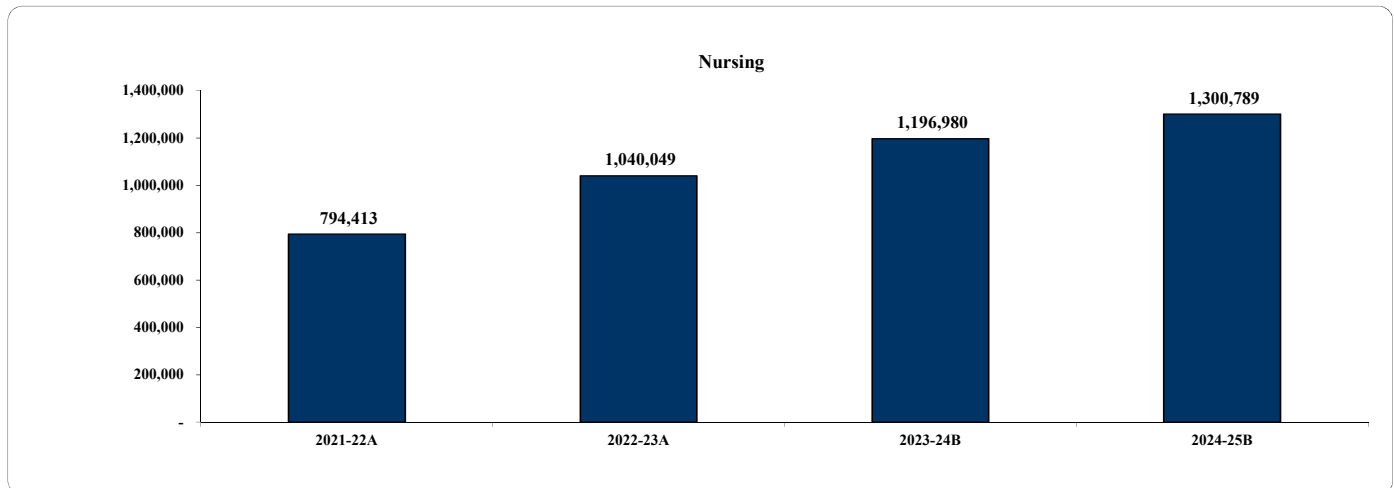
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	1,010,655	948,139	960,326	1,033,174	1,033,174	
Classified	41,440	32,413	25,856	36,904	36,904	
Licensed Temporary	1,813	1,633	-	-	-	
Classified Temporary	146	1,410	-	-	-	
Classified Overtime	735	-	11	11	11	
Extra Duty Compensation	32,138	36,758	63,713	63,839	63,839	
Insurance Opt Out	-	3,800	4,200	3,662	3,662	
Staff Appreciation Stipend	23,250	-	-	-	-	
SALARIES & WAGES	1,110,177	1,024,154	1,054,106	1,137,590	1,137,590	-
PERS	347,573	310,365	323,051	315,947	315,947	
Social Security	66,938	61,621	67,835	70,531	70,531	
Medicare	15,655	14,411	15,865	16,495	16,495	
Workers Compensation	3,749	2,475	5,808	5,256	5,256	
Unemployment	1,251	918	1,302	16,468	16,468	
Oregon Paid Leave	-	2,690	3,352	4,449	4,449	
Health Insurance	185,090	186,972	193,817	196,650	196,650	
Life Insurance	180	195	32	221	221	
TSA Exec ER Paid	9,368	9,622	18,502	17,909	17,909	
Long Term Disability	1,771	1,863	1,196	2,460	(4,940)	
FSA/HSA	2,095	5,889	9,400	(7,400)	-	
TSA Classified ER Paid Health Insurance Option	600	439	4,200	4,784	4,784	
BENEFITS	634,271	597,459	644,359	643,769	643,769	-
Professional Growth	-	(299)	412	400	400	
Professional Instr. Services	228	-	-	-	-	
Travel - In District	200	-	-	-	-	
Travel - Out of District	1,171	-	11,510	5,273	5,273	
Other Licensed Subs	-	8,577	-	-	-	
Other Classified Subs	127	378	-	-	-	
PURCHASED SERVICES	1,726	8,657	11,922	8,763	8,763	-
Supplies and Materials	684	106	11,330	3,580	3,580	
SUPPLIES	684	106	11,330	3,580	3,580	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
COUNSELING	1,746,858	1,630,375	1,721,717	1,793,701	1,793,701	-



Function 2122 includes staff, services, and materials used for high school student academic guidance counseling in the Student Services Centers. FY24-25 spending is nearly \$1.8M or 4.18% higher due primarily to wage increases partially offset by a 1.0 FTE staffing reduction. Total staffing is 22.5 FTE, -1 FTE lower than FY23-24 due to the reduction of 1 FTE counselor at MOA.

General Fund Detail Budget - 2134 Nursing

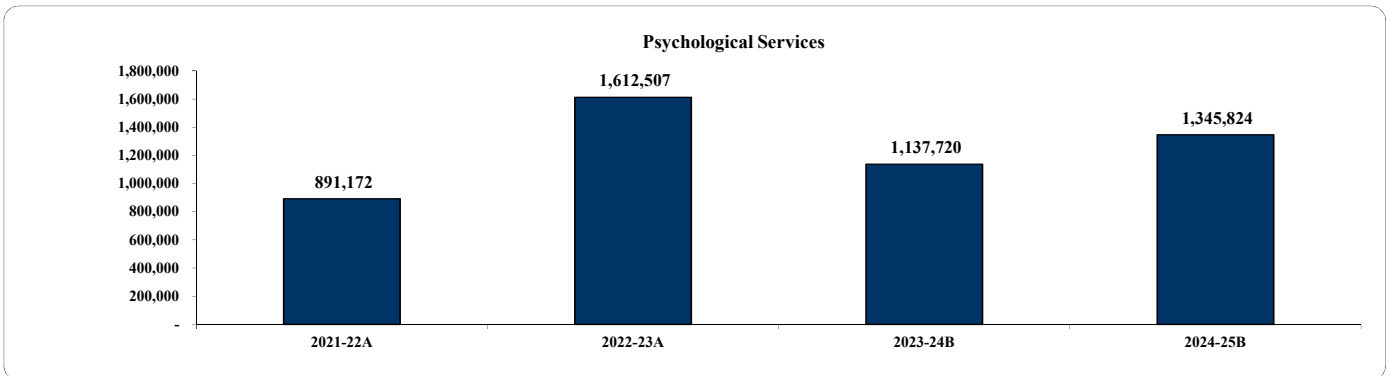
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	385,527	602,397	667,179	725,954	725,954	
Classified	117,991	40,662	43,734	46,812	46,812	
Licensed Temporary	27	-	-	-	-	
Classified Temporary	146	-	-	-	-	
Classified Overtime	383	118	-	-	-	
Extra Duty Compensation	3,327	-	-	-	-	
Insurance Opt Out	2,390	2,400	2,400	3,662	3,662	
Staff Appreciation Stipend	7,500	-	-	-	-	
SALARIES & WAGES	517,292	645,578	713,313	776,428	776,428	-
PERS	127,300	202,870	209,707	227,314	227,314	
Social Security	31,659	39,202	44,225	48,139	48,139	
Medicare	7,404	9,168	10,343	11,258	11,258	
Workers Compensation	1,753	1,229	3,180	3,587	3,587	
Unemployment	598	592	681	9,153	9,153	
Oregon Paid Leave	-	1,705	2,389	3,106	3,106	
Health Insurance	90,298	113,820	182,337	177,656	177,656	
Life Insurance	100	109	269	166	166	
TSA Exec ER Paid	2,793	5,600	3,835	7,375	7,375	
Long Term Disability	1,178	1,239	1,076	1,604	1,604	
FSA/HSA	3,400	2,400	8,000	8,600	8,600	
TSA Classified ER Paid Health Insurance Option	671	600	2,200	2,400	2,400	
BENEFITS	267,154	378,534	468,244	500,356	500,356	-
Professional Instr. Services	81	1,197	500	500	500	
Travel - In District	3,401	3,742	3,300	13,300	13,300	
Travel - Out of District	475	1,062	-	-	-	
Other Classified Subs	-	277	-	-	-	
PURCHASED SERVICES	3,957	6,362	3,800	13,800	13,800	-
Supplies and Materials	5,452	8,738	10,623	9,205	9,205	
SUPPLIES	5,452	8,738	10,623	9,205	9,205	-
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	558	837	1,000	1,000	1,000	
OTHER OBJECTS	558	837	1,000	1,000	1,000	-
NURSING	794,413	1,040,049	1,196,980	1,300,789	1,300,789	-



Function 2134 has spending of \$1.3M, \$0.1M (8.67%) higher than the FY23-24 Budget. This function is for nursing activities, which are non-instructional, such as health assessments, diabetic care, and treatment of minor injuries. There are 8.47 FTE in this function unchanged from prior year.

General Fund Detail Budget - 2140 Psychological Services

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	369,726	711,937	548,234	783,225	783,225	
Classified	55,549	62,331	87,031	-	-	
Licensed Temporary	1,299	-	636	636	636	
Classified Temporary	4,809	-	1,000	1,000	1,000	
Classified Overtime	450	-	-	-	-	
Extra Duty Compensation	4,748	7,120	15,767	20,539	20,539	
Insurance Opt Out	1,990	6,800	4,754	7,323	7,323	
Staff Appreciation Stipend	7,000	-	-	-	-	
SALARIES & WAGES	445,572	788,189	657,421	812,723	812,723	-
PERS	127,028	236,197	207,928	226,722	226,722	
Social Security	27,160	47,870	43,801	50,389	50,389	
Medicare	6,352	11,195	10,244	11,784	11,784	
Workers Compensation	1,713	1,575	3,763	3,755	3,755	
Unemployment	446	720	845	9,714	9,714	
Oregon Paid Leave	-	2,067	2,376	3,212	3,212	
Health Insurance	76,327	112,367	104,805	119,644	119,644	
Life Insurance	78	143	34	152	152	
TSA Exec ER Paid	4,022	6,499	7,320	13,355	13,355	
Long Term Disability	3,378	3,553	683	1,734	1,734	
FSA/HSA	3,378	4,998	5,800	14,600	14,600	
TSA Classified ER Paid Health Insurance Option	85	-	1,200	2,800	2,800	
BENEFITS	249,966	427,183	388,799	457,861	457,861	-
Professional Growth	-	-	1,500	750	750	
Professional Instr. Services	-	22,000	-	-	-	
Travel - In District	1,106	2,685	-	350	350	
Travel - Out of District	15	18	-	3,000	3,000	
Professional Services	185,754	371,168	90,000	70,000	70,000	
PURCHASED SERVICES	186,875	395,871	91,500	74,100	74,100	-
Supplies and Materials	8,760	1,263	-	1,000	1,000	
SUPPLIES	8,760	1,263	-	1,000	1,000	-
Dues/Fees/Memberships	-	-	-	140	140	
OTHER OBJECTS	-	-	-	140	140	-
PSYCHOLOGICAL SERVICES	891,172	1,612,507	1,137,720	1,345,824	1,345,824	-



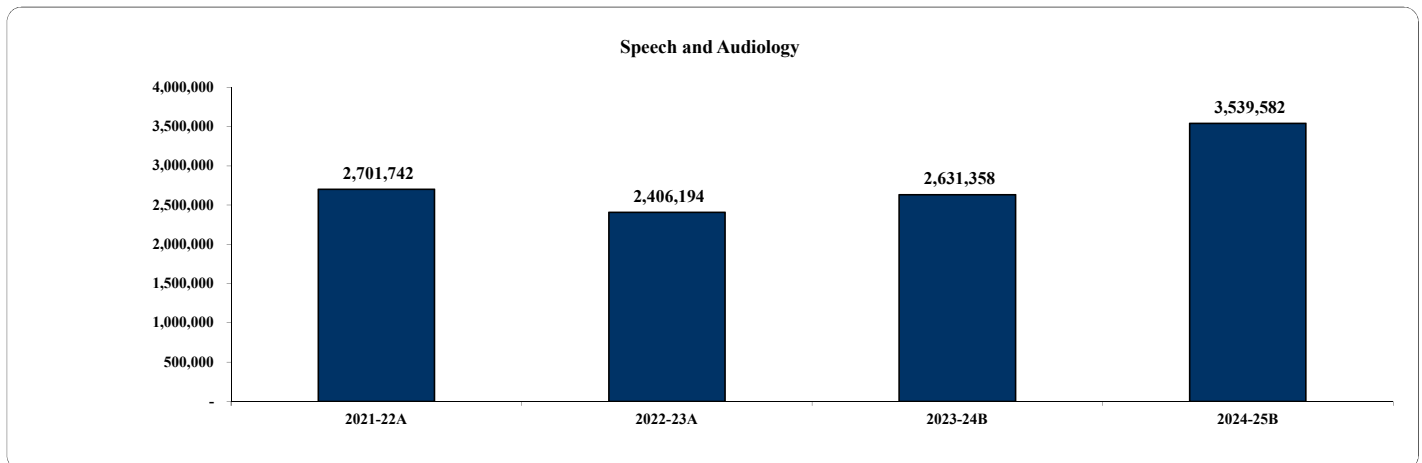
Function 2140 includes evaluation of students to identify a disability and the need for Special Education across the District. Responsibilities include activities related to testing, interpreting results, and consulting with school teams to provide interventions and strategies. This function also includes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

The FY24-25 Budget is \$1.34M. \$70K of the Family Solutions Contract is housed in this department to provide direct student counseling and mental health services. In addition, there is \$180K in the Measure 98 fund to supplement the counseling and mental health services. This contract was decreased due to a more efficient model in FY24-25.

Across all funds, there are 9.0 FTE, which remains flat to the prior year.

General Fund Detail Budget - 2150 Speech and Audiology

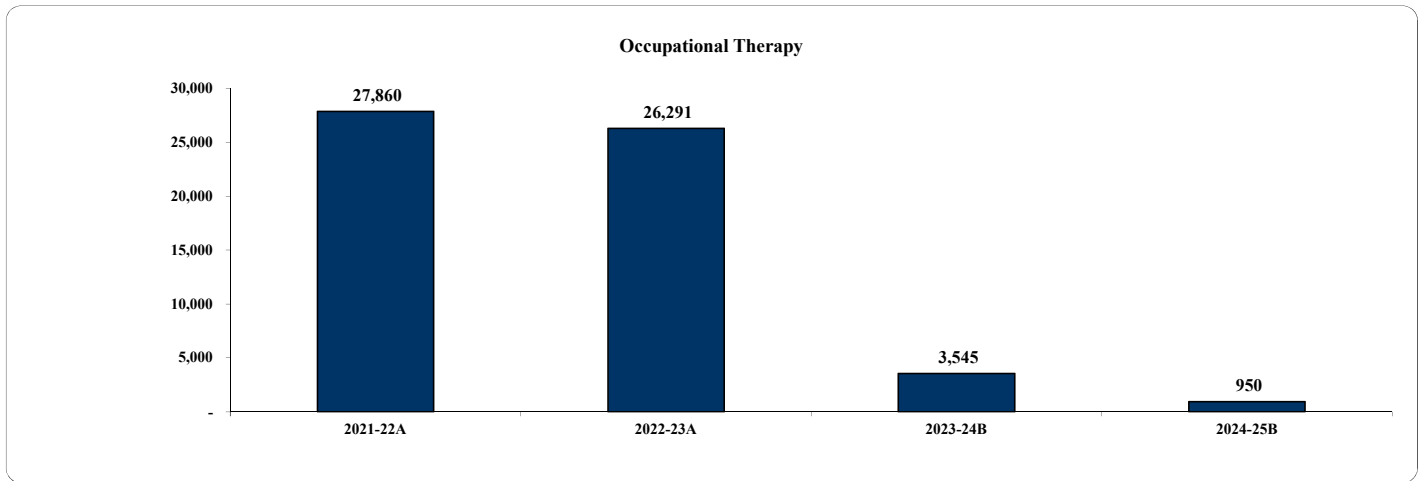
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	649,468	401,740	585,458	639,732	639,732	
Classified	374,286	327,337	438,919	568,985	568,985	
Licensed Temporary	431	1,594	472	472	472	
Classified Temporary	2,100	-	-	-	-	
Classified Overtime	959	286	-	-	-	
Extra Duty Compensation	7,361	4,119	12,720	9,808	9,808	
Insurance Opt Out	-	1,200	4,200	7,323	7,323	
Staff Appreciation Stipend	25,000	-	-	-	-	
SALARIES & WAGES	1,059,605	736,275	1,041,769	1,226,321	1,226,321	-
PERS	297,585	205,099	314,827	360,433	360,433	
Social Security	63,187	43,237	64,590	76,032	76,032	
Medicare	14,778	10,112	15,106	17,782	17,782	
Workers Compensation	3,906	2,505	4,681	5,666	5,666	
Unemployment	1,060	622	1,005	19,228	19,228	
Oregon Paid Leave	-	1,844	3,623	4,889	4,889	
Health Insurance	230,790	180,162	237,276	280,309	280,309	
Life Insurance	238	185	437	373	373	
TSA Exec ER Paid	17,689	10,080	23,455	22,660	22,660	
Long Term Disability	2,367	2,490	1,134	2,675	2,675	
FSA/HSA	6,700	4,000	14,600	14,800	14,800	
TSA Classified ER Paid Health Insurance Option	6,075	2,575	5,200	5,340	5,340	
BENEFITS	644,374	462,910	685,934	810,186	810,186	-
Professional Growth	-	150	-	-	-	
Professional Instr. Services	989,827	1,203,416	900,000	1,500,000	1,500,000	
Travel - In District	15	328	50	75	75	
Travel - Out of District	149	-	-	3,000	3,000	
PURCHASED SERVICES	989,990	1,203,894	900,050	1,503,075	1,503,075	-
Supplies and Materials	3,477	1,411	3,605	-	-	
Software	4,207	1,705	-	-	-	
SUPPLIES	7,683	3,115	3,605	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	89	-	-	-	-	
OTHER OBJECTS	89	-	-	-	-	-
SPEECH AND AUDIOLOGY	2,701,742	2,406,194	2,631,358	3,539,582	3,539,582	-



Function 2150 provides support services to Special Education students across the District, including the identification, assessment, and treatment of students with speech, hearing, and language impairments. The District contracts with Presence Learning for online speech and language services. This amount is highly variable and dependent on the number of available Speech Language Pathologists (SLP's) for hire. If MSD hires more SLP's, then this number with Presence Learning will decrease. The FY24-25 Budget is \$3.5M, is \$0.9M higher than the FY23-24 Budget. Staffing and contracted services fluctuates based on the ability to recruit qualified staff. There is an \$0.6 million increase in Professional Services to serve the projected need. Staffing for FY24-25 is equal to last year at 19.2 FTE across all funds.

General Fund Detail Budget - 2160 Occupational Therapy/Autism Spectrum

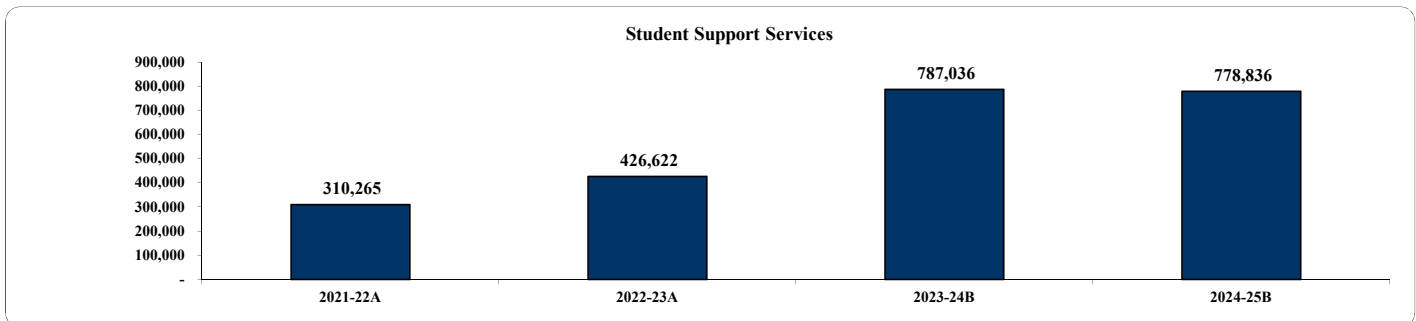
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	12,559	15,510	-	-	-	-
Classified Overtime	22	14	-	-	-	-
Insurance Opt Out	936	1,200	-	-	-	-
Staff Appreciation Stipend	3,900	-	-	-	-	-
SALARIES & WAGES	17,417	16,724	-	-	-	-
PERS	4,469	4,365	-	-	-	-
Social Security	1,076	1,037	-	-	-	-
Medicare	252	243	-	-	-	-
Workers Compensation	66	36	-	-	-	-
Unemployment	17	15	-	-	-	-
Oregon Paid Leave	-	45	0	-	-	-
Health Insurance	1,328	-	(0)	-	-	-
Life Insurance	7	7	-	-	-	-
TSA Exec ER Paid	229	300	-	-	-	-
Long Term Disability	-	-	-	-	-	-
FSA/HSA	-	-	-	-	-	-
TSA Classified ER Paid Health Insurance Option	288	299	-	-	-	-
BENEFITS	7,731	6,346	-	-	-	-
Professional Growth	-	313	1,000	500	500	-
Travel - In District	717	1,292	1,000	250	250	-
Training - In District	150	-	-	-	-	-
PURCHASED SERVICES	867	1,605	2,000	750	750	-
Supplies and Materials	1,844	1,616	1,545	200	200	-
SUPPLIES	1,844	1,616	1,545	200	200	-
SPEECH AND AUDIOLOGY	27,860	26,291	3,545	950	950	-



Occupational Therapy is a related service for students who are eligible for Special Education. The focus of support is fine and gross motor, and self-regulation skills. Across all funds the FTE is 4.0 (all housed in the special revenue fund). The budget for FY24-25 in the general fund is mainly for expenses, with more funds being used out of the special revenue fund.

General Fund Detail Budget - 2190 Student Support Services

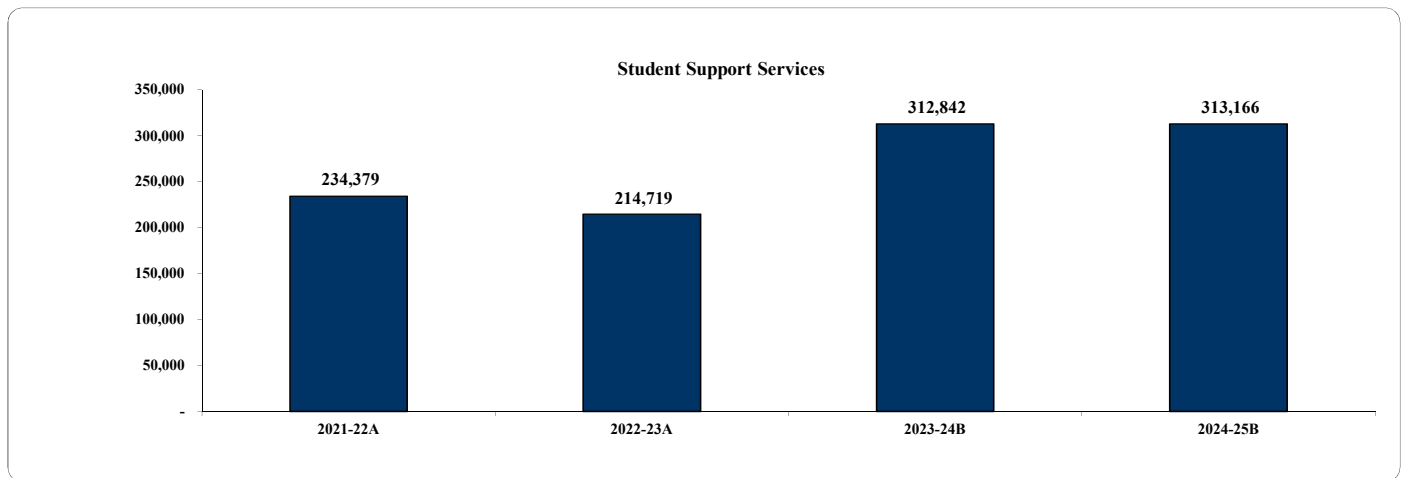
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	-	-	32,294	59,691	59,691	
Administrators Salaries	126,594	132,152	458,274	389,475	389,475	
Licensed Temporary	1,040	2,282	36	36	36	
Classified Temporary	-	-	1,587	1,587	1,587	
Classified Overtime	-	300	-	-	-	
Extra Duty Compensation	-	-	521	521	521	
Insurance Opt Out	-	-	1,133	3,666	3,666	
Staff Appreciation Stipend	4,250	-	-	-	-	
SALARIES & WAGES	131,884	134,734	493,845	454,976	454,976	-
PERS	33,835	35,335	155,511	131,536	131,536	
Social Security	7,811	8,057	33,098	28,209	28,209	
Medicare	1,827	1,884	7,741	6,597	6,597	
Workers Compensation	490	358	1,109	2,102	2,102	
Unemployment	132	113	159	5,400	5,400	
Oregon Paid Leave	-	275	2,214	10,811	10,811	
Health Insurance	22,996	20,032	46,525	51,276	51,276	
Life Insurance	66	66	230	69	69	
TSA Exec ER Paid	5,672	6,407	7,600	350	350	
Long Term Disability	755	794	1,159	987	987	
FSA/HSA	-	-	2,200	2,400	2,400	
TSA Classified ER Paid Health Insurance Option	5	-	-	-	-	
BENEFITS	73,588	73,321	257,546	239,737	239,737	-
Professional Growth	399	150	8,300	1,000	1,000	
Rental	1,485	-	570	-	-	
Pupil Transportation	-	32	-	-	-	
Pupil Transportation	38	45	-	-	-	
Travel - In District	467	4,253	500	250	250	
Travel - Out of District	7,764	2,643	-	4,500	4,500	
Training-In District	1,500	-	-	-	-	
Postage	11	22	25	25	25	
Legal	72,445	134,188	-	50,000	50,000	
Professional Services	-	42,231	-	-	-	
PURCHASED SERVICES	84,109	183,564	9,395	55,775	55,775	-
Supplies and Materials	7,253	10,028	5,150	3,122	3,122	
Periodicals	100	100	200	-	-	
Non-Consumables	299	-	600	22,000	22,000	
Software	79	79	-	-	-	
SUPPLIES	7,730	10,207	5,950	25,122	25,122	-
Dues/Fees/Memberships	12,953	24,796	20,300	3,225	3,225	
OTHER OBJECTS	12,953	24,796	20,300	3,225	3,225	-
STUDENT SUPPORT SERVICES	310,265	426,622	787,036	778,836	778,836	-



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 the Assistive Technology Training. The FY24-25 Budget of \$0.77M is \$0.008M lower than the FY23-24 Budget. Total staffing across all funds is 7.0 FTE for FY24-25, which is 1 FTE lower to FY23-24 due to the reduction of an open SpEd coordinator position.

General Fund Detail Budget - 2191 Student Wellness

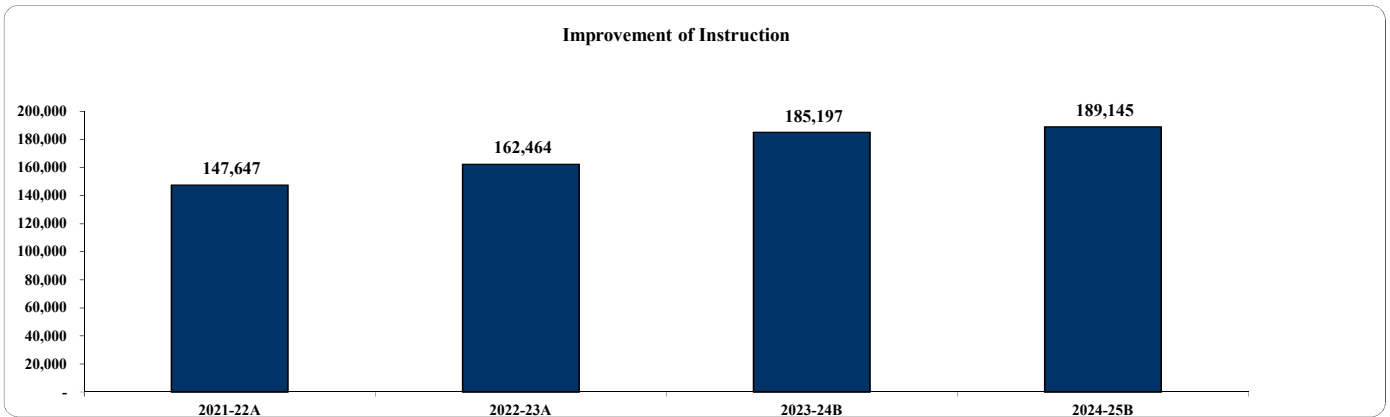
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	12,440	-	-	-	-	-
Classified	44,674	43,696	48,401	50,425	50,425	-
Administrators Salaries	59,134	60,586	63,718	71,733	71,733	-
Classified Temporary	-	3,321	-	-	-	-
Insurance Opt Out	213	-	-	-	-	-
Staff Appreciation Stipend	1,250	-	-	-	-	-
SALARIES & WAGES	117,710	107,602	112,119	122,158	122,158	-
PERS	29,950	27,291	33,277	35,795	35,795	-
Social Security	7,003	6,430	6,951	7,574	7,574	-
Medicare	1,638	1,504	1,626	1,771	1,771	-
Workers Compensation	423	251	518	564	564	-
Unemployment	126	95	112	1,606	1,606	-
Oregon Paid Leave	-	256	449	489	489	-
Health Insurance	19,299	19,655	30,008	25,638	25,638	-
Life Insurance	46	47	211	28	28	-
TSA Exec ER Paid	600	600	1,825	600	600	-
Long Term Disability	-	-	246	266	266	-
FSA/HSA	-	300	600	1,800	1,800	-
TSA Classified ER Paid Health Insurance Option	948	1,050	1,600	600	600	-
BENEFITS	60,032	57,478	77,423	76,730	76,730	-
Professional Growth	-	1,127	-	-	-	-
Professional Instr. Services	22,440	23,846	100,000	100,000	100,000	-
Rental	940	2,280	1,000	500	500	-
Travel - In District	1,438	-	2,000	500	500	-
Travel - Out of District	8,486	2,612	8,000	-	-	-
Advertising	-	315	-	-	-	-
Legal	-	659	-	-	-	-
PURCHASED SERVICES	33,304	30,838	111,000	101,000	101,000	-
Supplies and Materials	21,436	15,001	10,300	11,278	11,278	-
SUPPLIES	21,436	15,001	10,300	11,278	11,278	-
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	1,896	3,799	2,000	2,000	2,000	-
OTHER OBJECTS	1,896	3,799	2,000	2,000	2,000	-
STUDENT SUPPORT SERVICES	234,379	214,719	312,842	313,166	313,166	-



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

General Fund Detail Budget - 2211 Improvement of Instruction

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	23,080	31,747	34,530	37,195	37,195	
Administrators Salaries	73,688	78,988	84,434	83,914	83,914	
Licensed Temporary	67	111	-	-	-	
Classified Temporary	208	-	-	-	-	
Classified Overtime	181	56	-	-	-	
Insurance Opt Out	1,200	300	-	3,672	3,672	
Staff Appreciation Stipend	2,000	-	-	-	-	
SALARIES & WAGES	100,424	111,201	118,964	124,780	124,780	-
PERS	24,949	28,058	34,924	37,179	37,179	
Social Security	6,109	6,551	7,376	7,736	7,736	
Medicare	1,429	1,580	1,725	1,809	1,809	
Workers Compensation	375	289	550	576	576	
Unemployment	102	93	119	1,114	1,114	
Oregon Paid Leave	-	225	408	499	499	
Health Insurance	11,437	10,226	15,704	8,546	8,546	
Life Insurance	40	40	211	41	41	
TSA Exec ER Paid	309	301	700	2,415	2,415	
Long Term Disability	52	55	16	269	269	
TSA Classified ER Paid Health Insurance Option	901	900	1,600	2,800	2,800	
BENEFITS	45,703	48,318	63,333	62,985	62,985	-
Travel - In District	-	29	-	-	-	
Professional Services	200	69	200	200	200	
PURCHASED SERVICES	200	98	200	575	575	-
Supplies and Materials	704	1,510	2,060	754	754	
Non-Consumables	21	1,303	40	50	50	
SUPPLIES	725	2,813	2,100	804	804	-
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	595	34	600	-	-	
OTHER OBJECTS	595	34	600	-	-	-
IMPROV. OF INSTRUCTION	147,647	162,464	185,197	189,145	189,145	-

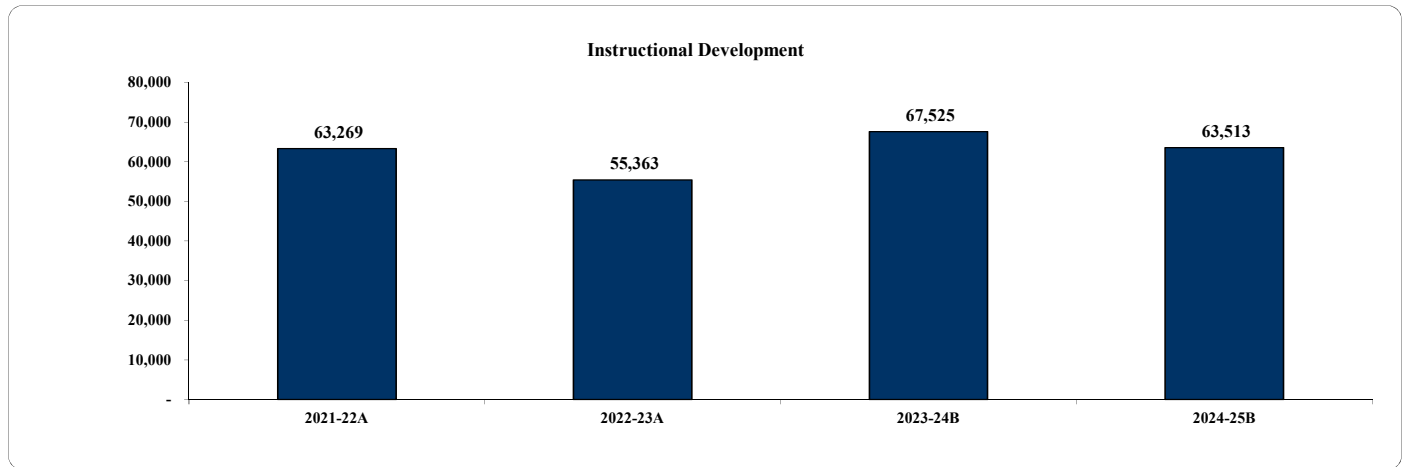


Function 2211 is for activities associated with directing and managing the instructional staff in planning, developing, and evaluating the process providing learning experiences for students. Staffing in the General Fund for the Improvement of Instruction function is flat to current levels. The budget of \$189K is roughly flat compared to FY23-24. Total staffing is 3.41 FTE, -1 FTE less than FY23-24 due to the reduction of 1 Science Curriculum Facilitator. Only 1.0 FTE in this function is funded by the GF.

- Direct Administration - Includes 1.0 FTE of Federal Programs Director
- Student Wellness Director 0.5 FTE
- Literacy Director 0.5 FTE
- Administrative Support 0.5 FTE Administrative Assistant
- Teaching & Learning Facilitator 0.66 FTE
- Teacher on Special Assignment 0.25 FTE

General Fund Detail Budget - 2212 Instructional Development

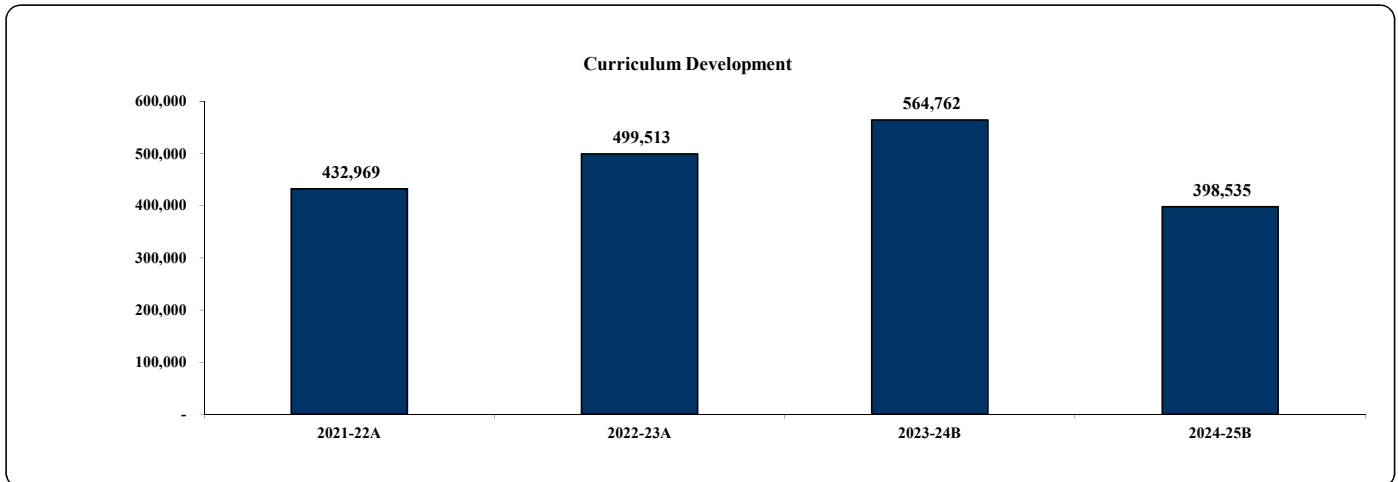
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed Temporary	620	38	-	-	-	-
SALARIES & WAGES	620	38	-	-	-	-
PERS	201	12	-	-	-	-
Social Security/Medicare	37	2	-	-	-	-
Medicare	9	1	-	-	-	-
Workers Compensation	3	99	-	-	-	-
Unemployment	1	0	-	-	-	-
TSA-ER Paid	5	1	-	-	-	-
BENEFITS	255	115	-	-	-	-
Professional Growth	57,809	55,123	57,525	53,513	53,513	-
Professional Instr. Services	-	-	10,000	10,000	10,000	-
Travel - In District	-	69	-	-	-	-
PURCHASED SERVICES	57,809	55,191	67,525	63,513	63,513	-
Supplies and Materials	363	18	-	-	-	-
Non-Consumables	990	-	-	-	-	-
Software	3,233	-	-	-	-	-
SUPPLIES	4,586	18	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
INSTRUCTIONAL DEVELOPMENT	63,269	55,363	67,525	63,513	63,513	-



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

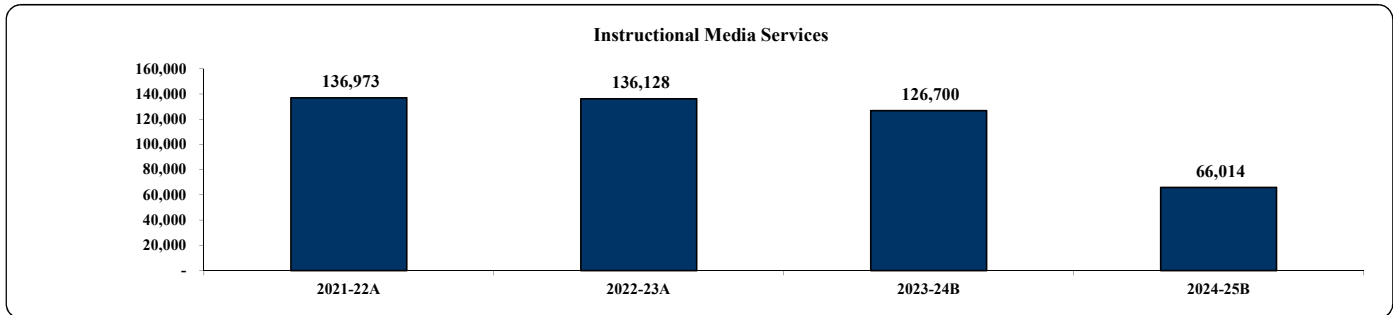
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	231	224	-	-	-	-
Classified	60,402	63,648	16,242	-	-	-
Administrators Salaries	126,044	150,315	106,153	122,941	122,941	-
Licensed Temporary	875	73,585	75,000	75,000	75,000	-
Classified Temporary	4,194	-	1,000	1,000	1,000	-
Classified Overtime	127	11	1,160	1,160	1,160	-
Staff Appreciation Stipend	3,250	-	-	-	-	-
SALARIES & WAGES	195,122	287,784	199,555	200,101	200,101	-
PERS	52,796	80,018	46,685	46,929	46,929	-
Social Security	11,856	17,214	12,372	12,406	12,406	-
Medicare	2,773	4,026	2,894	2,901	2,901	-
Workers Compensation	749	636	1,103	924	924	-
Unemployment	195	245	250	1,189	1,189	-
Oregon Paid Leave	-	645	1,164	492	492	-
Health Insurance	38,991	33,927	37,401	42,092	42,092	-
Life Insurance	82	80	99	14	14	-
TSA Exec ER Paid	6,776	8,281	1,125	1,365	1,365	-
Long Term Disability	136	143	269	266	266	-
FSA/HSA	600	600	-	-	-	-
TSA Classified ER Paid Health Insurance Option	600	600	2,000	1,200	1,200	-
BENEFITS	115,554	146,413	105,362	109,778	109,778	-
Professional Growth	1,666	-	-	-	-	-
Professional Instr. Services	-	7,789	50,000	-	-	-
Travel - In District	-	80	-	-	-	-
Travel - Out of District	485	1,105	15,000	11,513	11,513	-
PURCHASED SERVICES	2,151	9,006	65,000	11,513	11,513	-
Supplies and Materials	15,850	15,616	11,845	12,143	12,143	-
Textbooks	89,841	1,285	85,000	40,000	40,000	-
Non-Consumables	813	1,005	8,000	5,000	5,000	-
Software	-	20,528	75,000	5,000	5,000	-
SUPPLIES	106,504	38,434	179,845	62,143	62,143	-
Dues/Fees/Memberships	13,638	17,876	15,000	15,000	15,000	-
OTHER OBJECTS	13,638	17,876	15,000	15,000	15,000	-
CURRICULUM DEVELOPMENT	432,969	499,513	564,762	398,535	398,535	-



Function 2213 supports K-12 District initiatives for the improvement of instruction through ongoing curriculum development. FY24-25 spending is \$0.39M, -\$0.66M lower than the FY23-24 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 for FY24-25 is 2.0 FTE.

General Fund Detail Budget - 2021 Instructional Media Center Services

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	9,130	-	-	-	-	-
SALARIES & WAGES	9,130	-	-	-	-	-
PERS	40	-	-	-	-	-
Social Security	565	-	-	-	-	-
Medicare	132	-	-	-	-	-
Workers Compensation	36	-	-	-	-	-
Unemployment	9	-	-	-	-	-
Health Insurance	116	-	(0)	-	-	-
Long Term Disability	100	106	-	-	-	-
BENEFITS	1,003	106	2	-	-	-
Travel - In District	538	444	1,000	200	200	-
Travel - Out of District	-	-	1,000	-	-	-
Professional Services	255	-	3,400	-	-	-
PURCHASED SERVICES	793	444	5,400	200	200	-
Supplies and Materials	7,500	15,587	20,598	20,814	20,814	-
Textbooks	2,135	858	-	-	-	-
Library Books	69,030	65,353	30,000	-	-	-
Periodicals	-	133	500	-	-	-
Non-Consumables	4,444	-	-	-	-	-
Software	42,938	45,668	70,000	45,000	45,000	-
Accelerated Reader	-	-	-	-	-	-
Hardware	-	6,405	-	-	-	-
SUPPLIES	126,046	134,004	121,098	65,814	65,814	-
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	-	1,574	200	-	-	-
OTHER OBJECTS	-	1,574	200	-	-	-
INSTRUCTIONAL MEDIA SERVICES	136,973	136,128	126,700	66,014	66,014	-

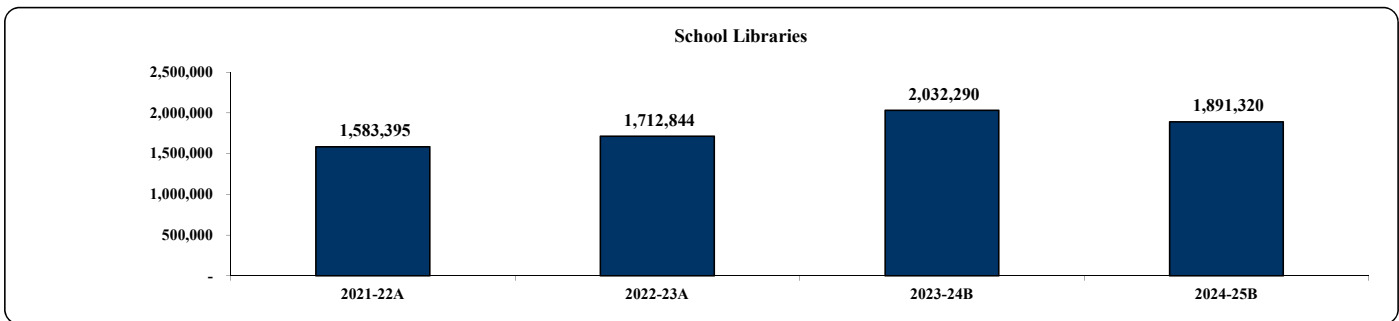


Function 2221 is for activities involved in the direction and management of educational media services used by teachers. This includes hardware, software, online, and other learning resources, and printed materials. \$20,000 is budgeted in Supplies and Materials for new shelving. The purchase of library books has been moved to function 2222, school libraries. The software budget object code includes \$45,000 for Destiny (our library information system), digital reading resources, online digital library book access for students and teachers, and audio and video tools for recording real-time teaching. Staffing for the Instructional Media Center is under function 2222, School Libraries.

The Instructional Media Center (IMC) prepares books for the future purchase of library books, 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

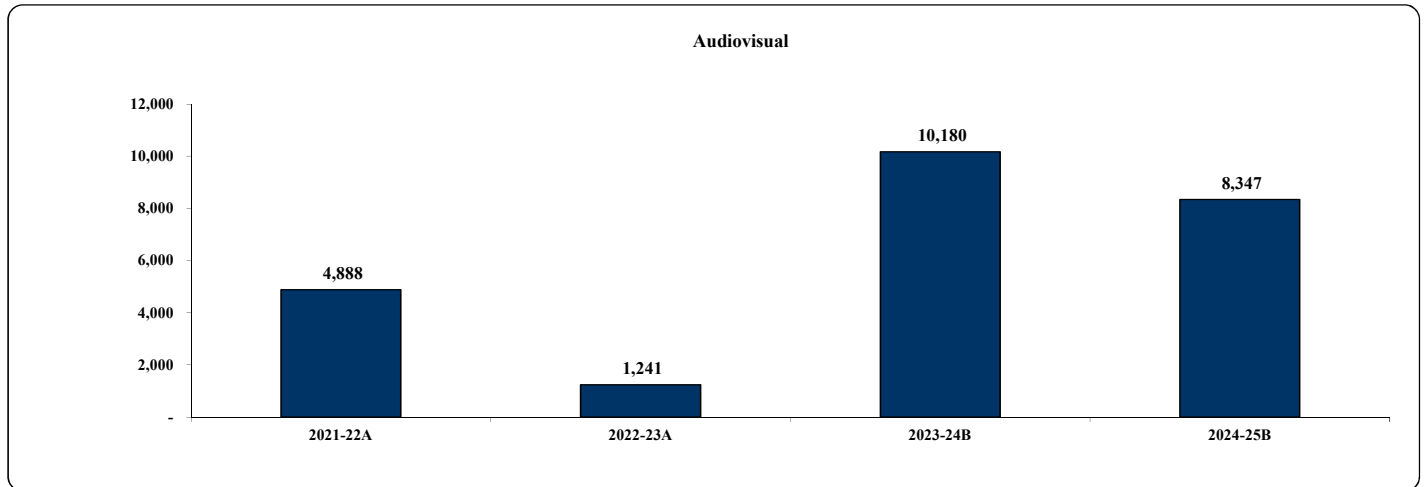
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	331,770	339,973	394,889	214,278	214,278	
Classified	478,091	575,753	709,165	799,027	799,027	
Licensed Temporary	135	897	557	557	557	
Classified Temporary	994	500	220	220	220	
Classified Overtime	13,532	7,039	6,240	6,240	6,240	
Extra Duty Compensation	2,400	1,200	1,200	-	-	
Insurance Opt Out	4,853	8,400	6,473	14,652	14,652	
Staff Appreciation Stipend	24,000	-	-	-	-	
SALARIES & WAGES	855,776	933,763	1,118,743	1,034,973	1,034,973	-
PERS	253,413	274,331	325,209	292,161	292,161	
Social Security	51,588	56,530	69,455	64,264	64,264	
Medicare	12,065	13,221	16,244	15,030	15,030	
Workers Compensation	3,125	2,009	4,835	4,789	4,789	
Unemployment	937	849	1,026	26,227	26,227	
Oregon Paid Leave	-	2,331	3,891	4,112	4,112	
Health Insurance	249,515	182,709	267,533	256,656	256,656	
Life Insurance	240	270	515	345	345	
TSA Exec ER Paid	15,257	15,656	8,400	11,124	11,124	
Long Term Disability	2,402	2,526	1,587	2,262	2,262	
125 Plan Ins Opt Out	6,719	5,101	7,400	6,800	6,800	
TSA Classified ER Paid Health Insurance Option Health In	7,635	7,157	10,400	3,989	3,989	
BENEFITS	602,896	562,690	716,495	687,758	687,758	-
Travel - In District	-	69	-	1,000	1,000	
Travel - Out of District	-	95	1,015	750	750	
Prof/Tech Svcs, Non-Instr'l	-	4,500	-	-	-	
Other Licensed Subs	1,229	-	-	-	-	
Other Classified Subs	2,861	1,547	1,500	1,545	1,545	
PURCHASED SERVICES	4,091	6,211	2,515	3,295	3,295	-
Supplies and Materials	11,289	13,055	9,528	17,424	17,424	
Textbooks	5,368	165	5,300	-	-	
Library Books	70,770	165,716	138,972	136,335	136,335	
Periodicals	2,070	5,362	5,212	3,690	3,690	
Non-Consumables	5,216	880	1,030	1,030	1,030	
Software	4,987	4,512	34,241	6,090	6,090	
Accelerated Reader Software	20,588	19,962	-	400	400	
SUPPLIES	120,288	209,653	194,283	164,969	164,969	-
Dues/Fees/Memberships	344	527	254	325	325	
OTHER OBJECTS	344	527	254	325	325	-
SCHOOL LIBRARIES	1,583,395	1,712,844	2,032,290	1,891,320	1,891,320	-



Function 2222 includes staff, services, books, periodicals, technology, supplies, and other resources for school libraries. Each of our schools (except the comprehensive high schools) has one Media Center Technician and the support of the certified K-12 District Library Media Specialist. The two comprehensive high schools have two Media Center Technicians and the support of the certified K-12 District Library Media Specialist. FY24-25 Budget spending is \$1.89M, which is -\$0.14M or -6.94% lower than the prior year. Staffing is 21.47 FTE, which is -4 FTE lower than FY23-24 due to a library restructure of the following: -1 FTE in elementary, -3 FTE in middle school, -2 FTE in high school, and the addition of +1 FTE K-12 librarian and +1 FTE classified for NMHS library. Goals of the restructuring 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

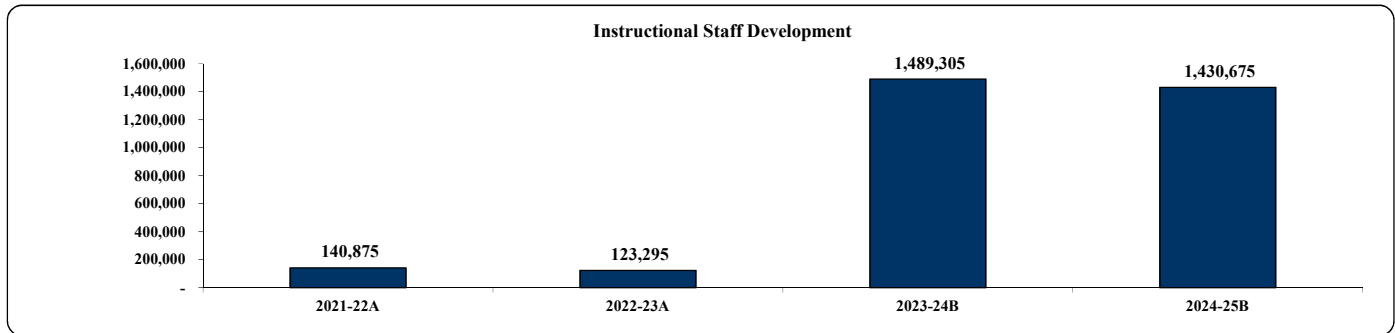
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-
Supplies and Materials	2,641	666	4,532	2,635	2,635	-
Non-Consumables	-	-	1,631	1,500	1,500	-
Hardware Under \$5000	2,246	575	4,017	4,012	4,012	-
SUPPLIES	4,888	1,241	10,180	8,147	8,147	-
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	-	-	-	200	200	-
OTHER OBJECTS	-	-	-	200	200	-
AUDIOVISUAL	4,888	1,241	10,180	8,347	8,347	-



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

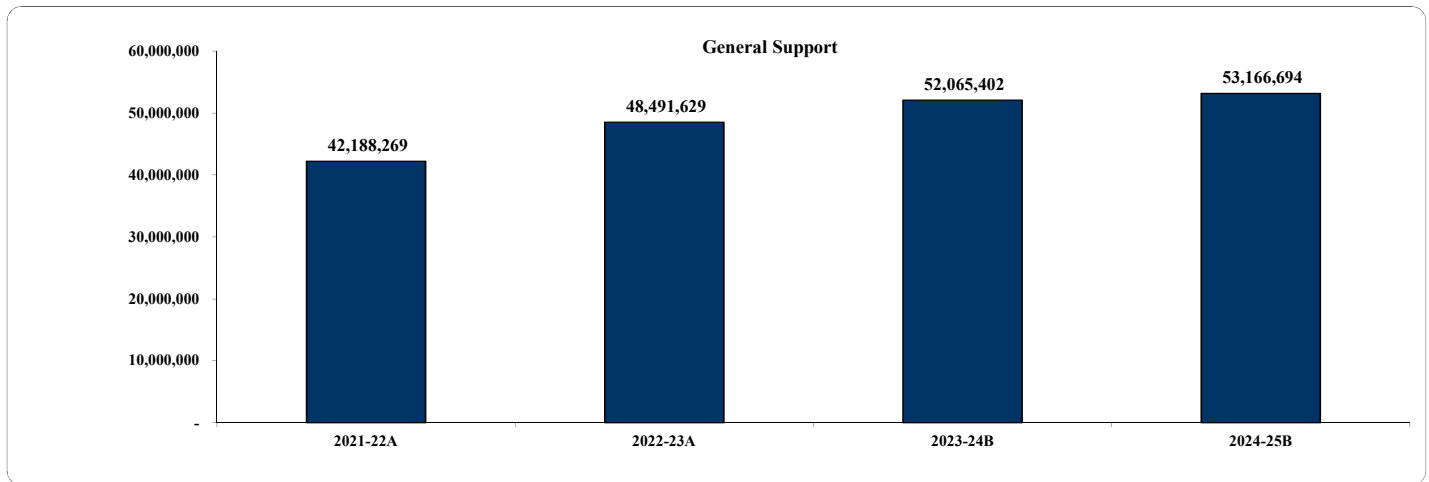
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	25,045	-	-	-	-	-
Administrators Salaries	3,715	-	-	-	-	-
Licensed Temporary	8,847	27,682	943,182	943,182	943,182	-
Classified Temporary	88	528	-	-	-	-
Classified Overtime	-	174	227	227	227	-
Staff Appreciation Stipend	6,500	-	-	-	-	-
SALARIES & WAGES	44,195	28,384	943,409	943,409	943,409	-
PERS	14,127	9,109	158,053	157,599	157,599	-
Social Security	2,650	1,713	69,918	70,261	70,261	-
Medicare	620	401	16,352	16,432	16,432	-
Workers Compensation	147	364	5,210	5,236	5,236	-
Unemployment	48	20	1,128	1,133	1,133	-
Oregon Paid Leave	-	29	548	-	-	-
Health Insurance	13	-	29,452	-	-	-
Life Insurance	0	-	-	-	-	-
TSA Exec ER Paid	401	316	-	-	-	-
Long Term Disability	342	359	-	-	-	-
BENEFITS	18,348	12,312	280,661	250,661	250,661	-
Professional Growth	41,726	32,170	25,000	15,000	15,000	-
Professional Instr. Services	2,600	4,744	16,905	10,179	10,179	-
Rental Expense/Leases	-	1,130	-	-	-	-
Pupil Transportation	-	-	3,090	-	-	-
Travel - In District	802	1,801	500	2,000	2,000	-
Travel - Out of District	5,865	4,407	10,000	3,750	3,750	-
Professional Services	21	412	2,000	350	350	-
Other Licensed Subs	2,704	1,387	183,000	188,490	188,490	-
Other Classified Subs	983	-	1,300	1,339	1,339	-
PURCHASED SERVICES	54,701	46,051	241,795	221,108	221,108	-
Supplies and Materials	6,501	24,956	8,240	8,497	8,497	-
Textbooks	-	183	-	-	-	-
Non-Consumables	-	1,753	-	-	-	-
Software	12,798	220	12,000	3,000	3,000	-
Hardware Under \$5000	48	-	-	-	-	-
SUPPLIES	19,347	27,112	20,240	11,497	11,497	-
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	4,284	9,436	3,200	4,000	4,000	-
OTHER OBJECTS	4,284	9,436	3,200	4,000	4,000	-
INSTR. STAFF DEVELOPMENT	140,875	123,295	1,489,305	1,430,675	1,430,675	-



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. This function contains additional stipends for experienced teachers to mentor new teachers who join the district. The FY24-25 Budget of \$1.4M is essentially flat to prior year. The increase in this budget is mainly due to an increase in temporary labor for paying teachers and staff outside of contract hours and training and professional learning working on literacy and math curriculum initiatives. This function includes training for mentors, new teacher orientation, and contracted services for training of new teachers in the various resources. This function also includes temporary labor for staff to put barcodes on new books, and getting new books ready for schools. There is no designated staffing in this function.

General Fund Expenditures - General Support Functions

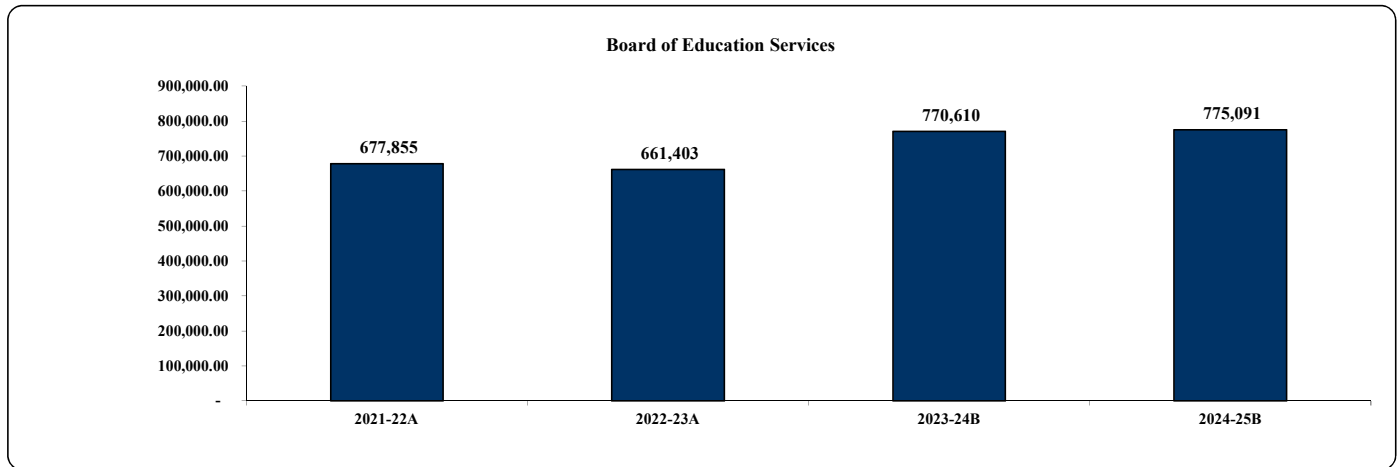
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Board of Education	677,855	661,403	770,610	775,091	775,091	
Office of Superintendent	1,243,816	1,202,523	1,231,986	1,279,711	1,279,711	
Communications	482,240	503,349	576,995	600,307	600,307	
Teaching and Learning	1,757,502	1,706,343	1,708,624	1,613,745	1,613,745	
Secondary Athletics	-	286,070	310,382	328,982	328,982	
Office of the Principal	8,449,900	9,557,980	10,755,808	11,381,372	11,381,372	
Business Services	1,066,667	1,212,458	1,231,442	1,306,224	1,306,224	
Other Fiscal Services	95,157	58,727	62,433	67,633	67,633	
Custodial	5,016,596	4,725,037	5,867,100	6,308,575	6,308,575	
Maintenance Services	7,480,673	10,550,320	10,024,627	10,727,641	10,727,641	
Vehicle Maintenance	186,590	228,076	120,000	200,000	200,000	
Building Security	110,732	113,167	108,000	208,000	208,000	
Student Transportation	5,584,316	5,610,756	5,925,036	6,225,036	6,225,036	
Purchasing and Distribution	673,741	691,483	725,520	315,160	315,160	
Printing and Publishing	180,336	222,262	263,878	279,500	279,500	
Human Resources	1,668,468	1,907,498	2,048,863	1,714,641	1,714,641	
Information Technology	1,958,521	4,346,666	5,093,824	5,161,686	5,161,686	
Network and Telecommunications	4,157,717	3,393,860	3,275,000	2,678,500	2,678,500	
Early Retirement	1,397,444	1,513,653	1,965,274	1,994,890	1,994,890	
GENERAL SUPPORT	42,188,269	48,491,629	52,065,402	53,166,694	53,166,694	-



The FY24-25 Budget for the General Support functions is \$53.1M, up \$1.1M (2.12%) from the FY23-24 Budget. The total FTE in these functions is 289.86 FTE, which is a decrease of 11.5 FTE. This is due to -1 FTE decrease for an executive director in Teaching & Learning, -4 FTE Assistant Principals, -1 FTE office manager, -1 office assistant, -1 FTE purchasing coordinator, -2 FTE in human resources, -0.5 FTE in IT, and -1 FTE in Family Outreach that is moving to the Title grant. Spending variances compared to the FY23-24 Budget for each function are described in the following pages.

General Fund Detail Budget - 2310 Board of Education Services

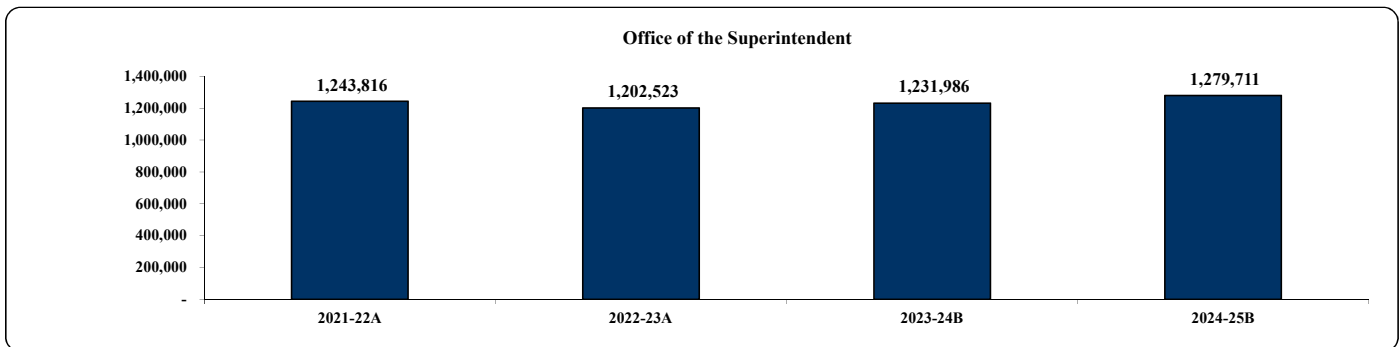
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
BENEFITS	-	-	-	-	-	-
Cleaning Services	132	141	-	-	-	-
Travel - In District	3,632	5	500	500	500	-
Travel - Out of District	-	9,340	10,000	7,500	7,500	-
Advertising	1,536	843	-	-	-	-
Audit	26,080	71,000	55,900	60,000	60,000	-
Legal	12,250	28,984	60,000	60,000	60,000	-
Elections	-	30,068	20,000	20,000	20,000	-
Professional Services	14,623	-	25,000	25,000	25,000	-
PURCHASED SERVICES	58,253	140,420	171,400	173,000	173,000	-
Supplies and Materials	4,789	8,109	7,210	4,591	4,591	-
Periodicals	130	-	-	-	-	-
Hardware Under \$5000	1,563	-	-	-	-	-
SUPPLIES	6,481	8,109	7,210	4,591	4,591	-
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	6,738	17,401	27,000	31,300	31,300	-
Liability Insurance	442,072	495,473	540,000	556,200	556,200	-
Legal Settlements	165,000	-	25,000	10,000	10,000	-
OTHER OBJECTS	613,810	512,874	592,000	597,500	597,500	-
BOARD OF EDUCATION SERVICES	677,855	661,403	770,610	775,091	775,091	-



Function 2310 includes expenses for policy development, audits, legal services, elections, dues, liability insurance and other responsibilities of the governing body. FY24-25 spending remains relatively equal to FY23-24.

General Fund Detail Budget - 2321 Office of the Superintendent

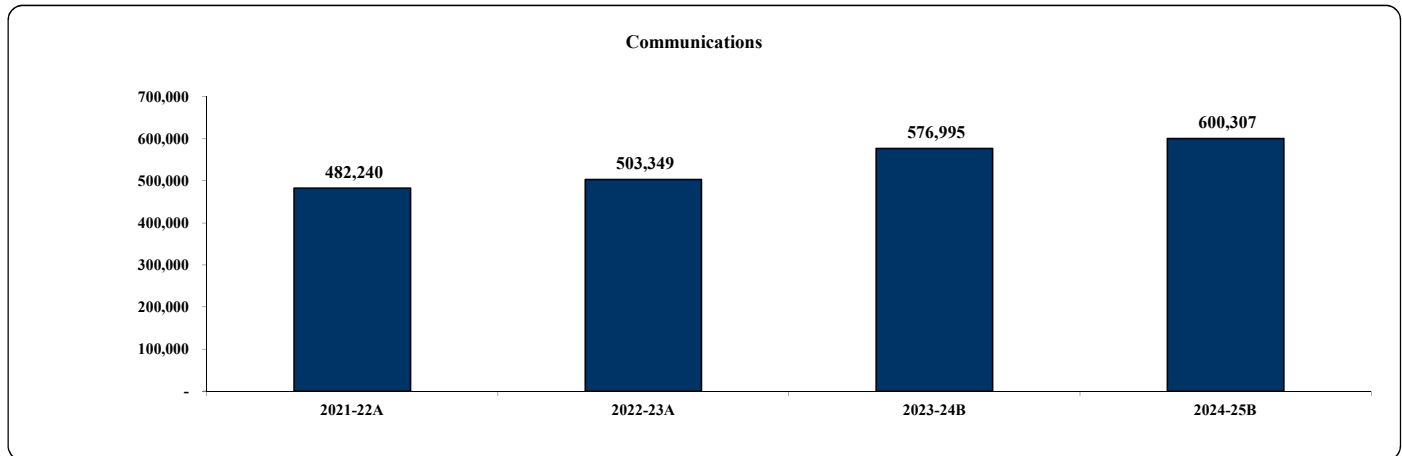
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	150,568	186,078	161,291	253,012	253,012	
Administrators Salaries	563,243	504,038	571,733	520,781	520,781	
Classified Temporary	-	-	4,102	4,102	4,102	
Classified Overtime	5	51	672	672	672	
Staff Appreciation Stipend	1,000	-	-	-	-	
SALARIES & WAGES	714,817	690,166	737,799	778,567	778,567	-
PERS	164,969	161,060	214,491	224,061	224,061	
Social Security	30,445	31,371	45,743	48,271	48,271	
Medicare	10,255	9,820	10,698	11,289	11,289	
Workers Compensation	2,631	1,584	3,409	3,597	3,597	
Unemployment	715	583	738	5,455	5,455	
Oregon Paid Leave	-	1,403	1,567	2,408	2,408	
Health Insurance	67,157	53,551	79,074	80,817	80,817	
Life Insurance	192	168	371	69	69	
TSA-Employer Paid	26,932	24,197	6,750	2,450	2,450	
Long Term Disability	468	492	1,447	1,676	1,676	
FSA/HSA	3,834	2,250	2,600	3,600	3,600	
TSA Classified ER Paid Health Insurance Option Health In	1,647	2,225	-	1,200	1,200	
BENEFITS	309,246	288,703	366,888	384,894	384,894	-
Professional Growth	(350)	170	5,000	5,000	5,000	
Professional Instr. Services	-	225	-	-	-	
Repair/Maintenance	-	1,149	-	-	-	
Rental Expense	7,477	3,387	-	-	-	
Travel - In District	2,968	613	1,250	1,250	1,250	
Travel - Out of District	12,208	31,186	16,000	12,000	12,000	
Postage	16,156	14,505	25,000	25,000	25,000	
Advertising	-	-	2,500	2,500	2,500	
Printing	-	70	-	-	-	
Legal	26,592	51,709	20,000	20,000	20,000	
Professional Services	31,096	49,727	30,000	30,000	30,000	
Other General Prof/Tech Sv	295	-	-	-	-	
PURCHASED SERVICES	96,442	152,741	99,750	95,750	95,750	-
Supplies and Materials	95,797	52,070	20,600	9,249	9,249	
Textbooks	20,581	-	-	-	-	
Periodicals	386	129	450	450	450	
Non-Consumables	224	9,924	-	-	-	
SUPPLIES	116,987	62,124	21,050	9,699	9,699	-
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	6,324	8,787	6,500	10,800	10,800	
Liability Insurance	-	-	-	-	-	
OTHER OBJECTS	6,324	8,787	6,500	10,800	10,800	-
SUPERINTENDENT'S OFFICE	1,243,816	1,202,523	1,231,986	1,279,711	1,279,711	-



Function 2321 includes services, supplies, travel, postage, materials, and staff to support the Superintendent's office. The FY24-25 budgeted spending is \$1.27M, an increase of \$47K or 3.9% from the FY23-24 budget. Staffing for this department is 4.73 FTE, equal to the prior year.

General Fund Detail Budget - 2322 Communications

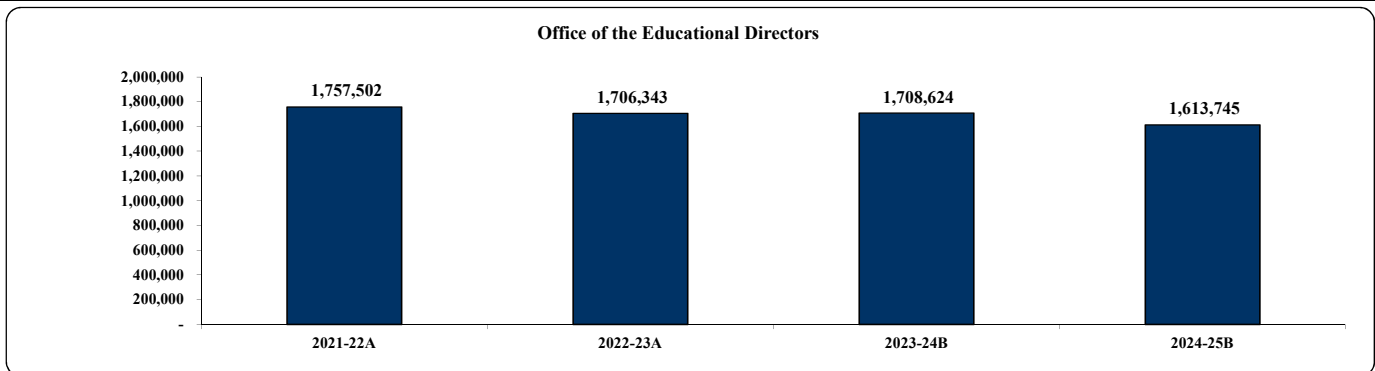
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	97,414	122,886	68,482	134,218	134,218	
Administrators Salaries	133,773	139,678	146,736	158,515	158,515	
Classified Managers	-	-	70,000	-	-	
Classified Temporary	-	-	-	-	-	
Classified Overtime	317	2,623	-	-	-	
Insurance Opt Out	-	-	-	3,672	3,672	
Staff Appreciation Stipend	2,250	-	-	-	-	
SALARIES & WAGES	233,753	265,186	285,218	296,405	296,405	-
PERS	57,860	49,641	83,684	85,844	85,844	
Social Security	14,358	16,005	17,684	18,377	18,377	
Medicare	3,358	3,743	4,136	4,298	4,298	
Workers Compensation	876	983	1,426	1,369	1,369	
Unemployment	234	225	315	3,264	3,264	
Oregon Paid Leave	-	508	1,034	1,186	1,186	
Health Insurance	36,673	43,778	49,844	59,184	59,184	
Life Insurance	88	93	100	55	55	
TSA-Employer Paid	7,088	9,983	2,350	350	350	
Long Term Disability	-	-	378	643	643	
FSA/HSA	616	5,400	2,400	3,400	3,400	
TSA Classified ER Paid Health Insurance Option Health In	1,586	1,200	600	-	-	
BENEFITS	122,737	131,559	163,951	177,970	177,970	-
Travel - In District	844	850	-	-	-	
Travel - Out of District	3,777	1,896	5,500	4,125	4,125	
Advertising	18,151	47,170	50,000	50,000	50,000	
Professional Services	95,128	48,384	65,000	65,000	65,000	
PURCHASED SERVICES	117,900	98,299	120,500	119,125	119,125	-
Supplies and Materials	4,233	3,832	4,326	3,806	3,806	
Periodicals	406	-	-	-	-	
Non-Consumables	384	-	-	-	-	
SUPPLIES	5,023	3,832	4,326	3,806	3,806	-
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	2,827	4,472	3,000	3,000	3,000	
OTHER OBJECTS	2,827	4,472	3,000	3,000	3,000	-
SUPERINTENDENT'S OFFICE	482,240	503,349	576,995	600,307	600,307	-



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

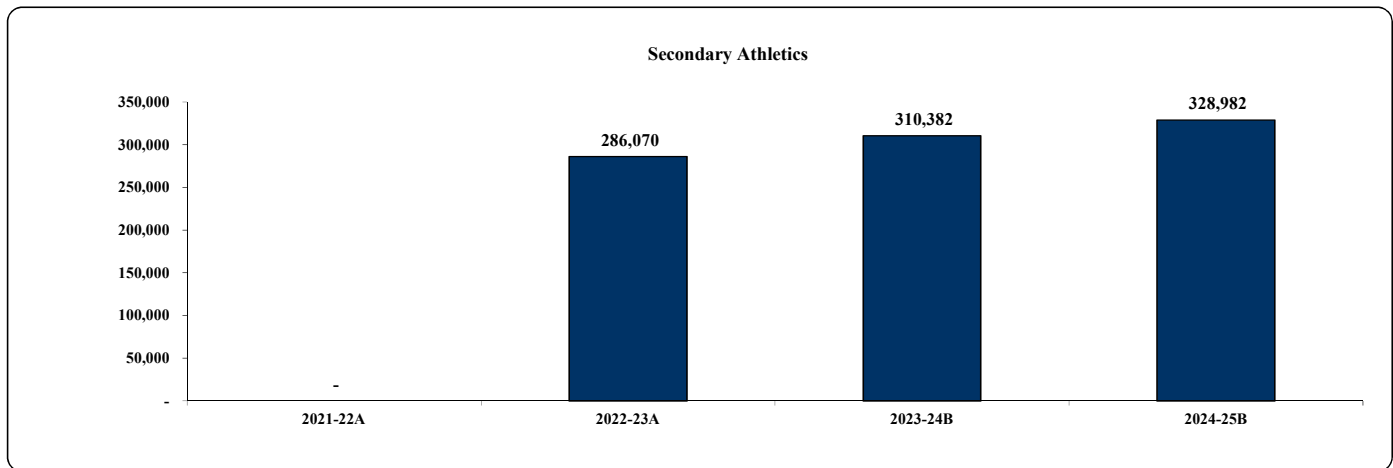
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	159,690	151,044	71,505	90,495	90,495	
Classified	234,024	206,404	241,378	285,282	285,282	
Administrators Salaries	664,726	680,345	715,586	558,696	558,696	
Licensed Temporary	1,254	2,464	-	-	-	
Classified Temporary	780	-	-	-	-	
Classified Overtime	4,195	6,232	8,500	8,500	8,500	
Insurance Opt Out	4,200	1,800	2,400	7,333	7,333	
Staff Appreciation Stipend	10,750	-	-	-	-	
SALARIES & WAGES	1,079,618	1,048,289	1,039,368	950,306	950,306	-
PERS	311,490	293,650	301,581	273,205	273,205	
Social Security	63,488	59,783	64,441	58,919	58,919	
Medicare	15,251	14,858	15,071	13,779	13,779	
Workers Compensation	3,972	2,492	4,447	4,390	4,390	
Unemployment	1,105	883	941	9,852	9,852	
Oregon Paid Leave	-	2,116	3,476	3,521	3,521	
Health Insurance	131,374	129,615	140,990	127,552	127,552	
Life Insurance	340	334	485	138	138	
TSA - ER Paid	34,165	34,702	6,061	3,205	3,205	
Long Term Disability	306	322	2,112	2,039	2,039	
FSA/HSA	3,000	5,800	3,200	5,400	5,400	
TSA Classified ER Paid Health Insurance Option Health In	3,743	4,600	29,200	-	-	
BENEFITS	568,234	549,156	572,006	502,001	502,001	-
Professional Growth	23,827	3,989	25,000	20,000	20,000	
Professional Instr. Services	25,430	24,350	34,350	20,545	20,545	
Repair/Maintenance	-	991	-	-	-	
Rental Expense	2,198	4,123	-	-	-	
Travel - In District	-	-	-	300	300	
Travel - Out of District	13,178	27,497	10,000	3,750	3,750	
Postage	26,912	27,994	15,000	15,000	15,000	
PURCHASED SERVICES	91,544	88,943	84,350	59,595	59,595	-
Supplies and Materials	11,210	16,320	5,150	8,343	8,343	
Non-Consumables	-	-	5,000	500	500	
Software	468	-	-	90,000	90,000	
SUPPLIES	11,679	16,320	10,150	98,843	98,843	-
Dues/Fees/Memberships	6,427	3,636	2,750	3,000	3,000	
OTHER OBJECTS	6,427	3,636	2,750	3,000	3,000	-
EDUCATIONAL DIRECTORS	1,757,502	1,706,343	1,708,624	1,613,745	1,613,745	-



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. This function includes YouthTruth, a student survey that provides administrators with ongoing information regarding student engagement for 6-12 grade students. The increase in software is due to moving Canvas from IT to Teaching & Learning. Staffing for this function is 8.0 FTE, a decrease of 1 FTE for an executive director. 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	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	-	50,766	57,520	64,545	64,545	
Administrators Salaries		134,854	138,532	144,762	144,762	
SALARIES & WAGES		185,620	196,052	209,307	209,307	-
PERS		51,727	56,573	61,006	61,006	
Social Security	-	11,224	12,155	12,977	12,977	
Medicare	-	2,625	2,843	3,035	3,035	
Workers Compensation	-	816	906	967	967	
Unemployment		120	196	2,187	2,187	
Oregon Paid Leave		(77)	883	837	837	
Health Insurance		26,680	37,673	34,184	34,184	
Life Insurance		64	211	28	28	
TSA - ER Paid		-	380	200	200	
Long Term Disability		-	310	454	454	
FSA/HSA/HC Opt Out		2,750	2,200	3,800	3,800	
TSA Classified ER Paid Health Insurance Option Health Insurance Option		4,522	-	-	-	
BENEFITS		100,450	114,330	119,675	119,675	-
SECONDARY ATHLETICS		286,070	310,382	328,982	328,982	-



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

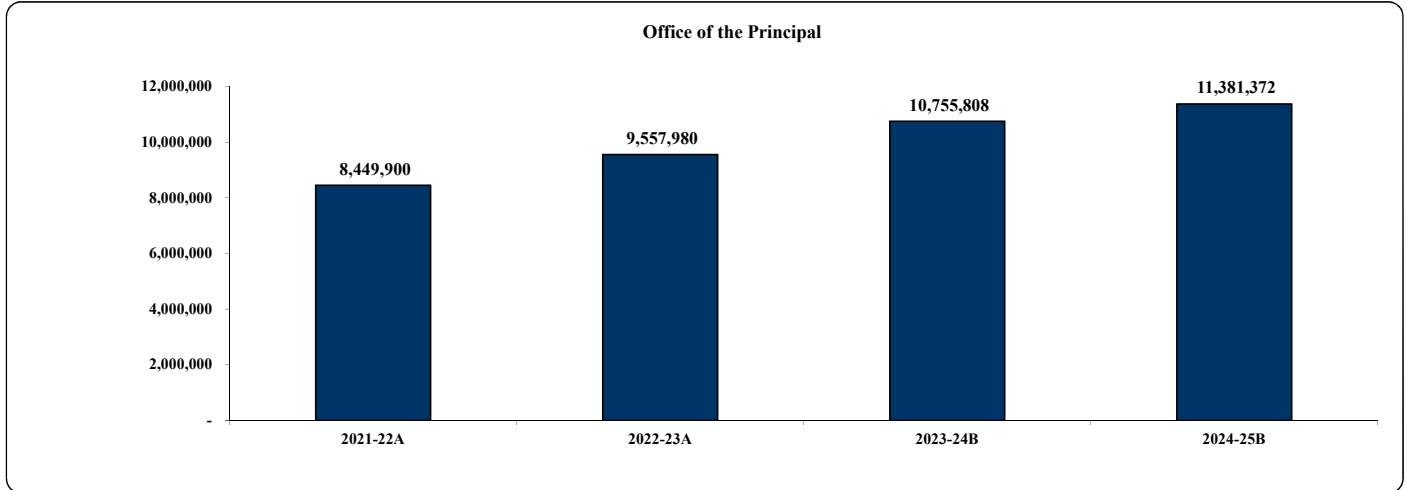


General Fund Detail Budget - 2410 Office of the Principal

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	-	116	78,317	57,270	57,270	
Classified	1,696,577	2,148,724	2,473,359	2,557,311	2,557,311	
Administrators Salaries	3,341,986	3,700,158	3,850,488	4,170,574	4,170,574	
Classified Temporary	8,985	38,923	64,628	64,627	64,627	
Classified Overtime	84,710	104,536	62,620	62,620	62,620	
Extra Duty Compensation	-	-	-	-	-	
Insurance Opt Out	12,030	15,600	32,532	58,632	58,632	
Staff Appreciation Stipend	111,250	-	-	-	-	
SALARIES & WAGES	5,255,538	6,008,251	6,561,943	6,971,035	6,971,035	-
PERS	1,377,366	1,546,354	1,921,354	2,017,484	2,017,484	
Social Security/Medicare	315,319	361,802	407,862	436,490	436,490	
Medicare	73,744	84,615	95,387	102,082	102,082	
Workers Compensation	18,946	14,430	30,139	32,285	32,285	
Unemployment	5,541	5,379	6,508	100,827	100,827	
Oregon Paid Leave	-	14,379	24,972	27,584	27,584	
Health Insurance	1,082,993	1,102,316	1,335,480	1,346,856	1,346,856	
Life Insurance	2,370	2,634	6,658	1,504	1,504	
TSA - ER Paid	35,800	48,023	87,641	91,607	91,607	
Long Term Disability	5,118	5,383	15,448	15,037	15,037	
FSA/HSA	34,281	39,521	43,800	41,800	41,800	
TSA Classified ER Paid Health Insurance Option Health In	54,857	60,918	33,000	31,400	31,400	
BENEFITS	3,006,335	3,285,753	4,008,250	4,244,956	4,244,956	-
Professional Growth	14,259	24,204	40,424	30,173	30,173	
Repair/Maintenance/Rentals	2,254	-	-	-	-	
Pupil Transportation OTHTS	296	-	-	-	-	
Travel - In District	-	29	206	-	-	
Travel - Out of District	19,759	48,179	15,507	6,092	6,092	
Training-In District	847	-	-	-	-	
Other Licensed Subs	-	-	2,341	2,411	2,411	
Other Classified Subs	4,030	6,787	14,140	14,565	14,565	
PURCHASED SERVICES	41,444	79,198	72,618	53,240	53,240	-
Supplies and Materials	97,057	143,431	74,542	93,291	93,291	
Periodicals	-	-	103	500	500	
Non-Consumables	16,094	2,555	5,253	4,809	4,809	
Software	139	-	-	-	-	
Hardware	3,371	-	1,339	309	309	
SUPPLIES	116,661	145,986	81,237	98,909	98,909	-
Equipment - New	-	1,200	-	-	-	
CAPITAL OUTLAY	-	1,200	-	-	-	-
Dues/Fees/Memberships	29,921	37,591	31,759	13,233	13,233	
OTHER OBJECTS	29,921	37,591	31,759	13,233	13,233	-
OFFICE OF THE PRINCIPAL	8,449,900	9,557,980	10,755,808	11,381,372	11,381,372	-

General Fund Detail Budget - 2410 Office of the Principal

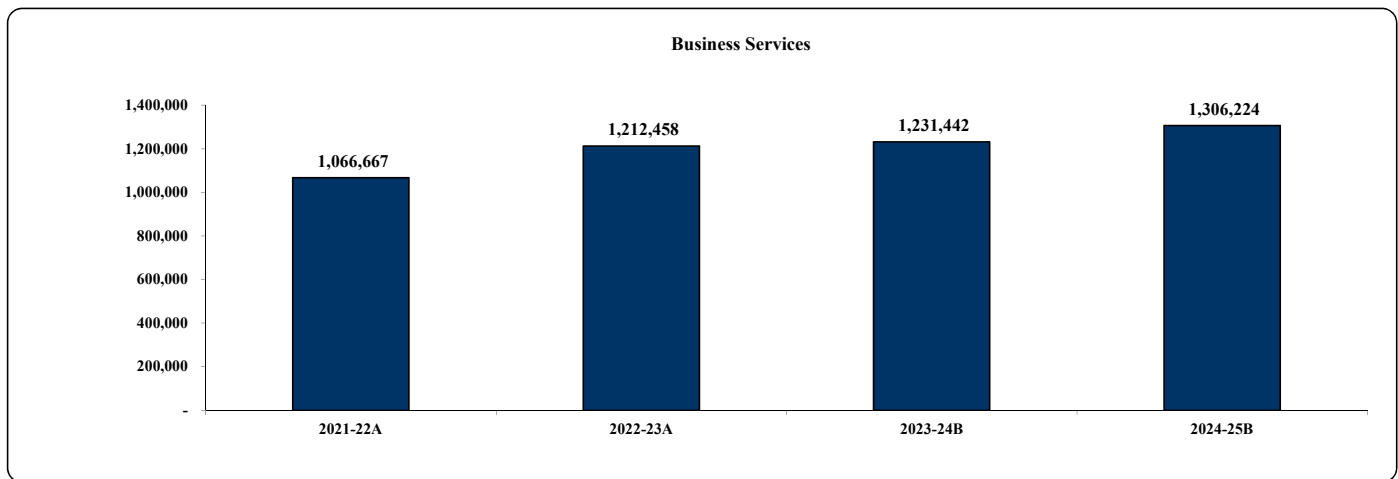
Office of the Principal Continued



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 FY24-25 Budget is \$11.3M, which is an increase of \$0.625M or 5.82% versus the FY23-24 Budget. Staffing across all funds for FY24-25 is 103.88 FTE, which is a decrease of 6 FTE across all funds. This reduction includes decreasing Assistant Principals from 14 to 10 for the elementary schools (charged to the SIA grant (pp. 127-128)). There is also a reduction of -1 FTE office manager and -1 FTE office assistant in this function.

General Fund Detail Budget - 2521 Business Services

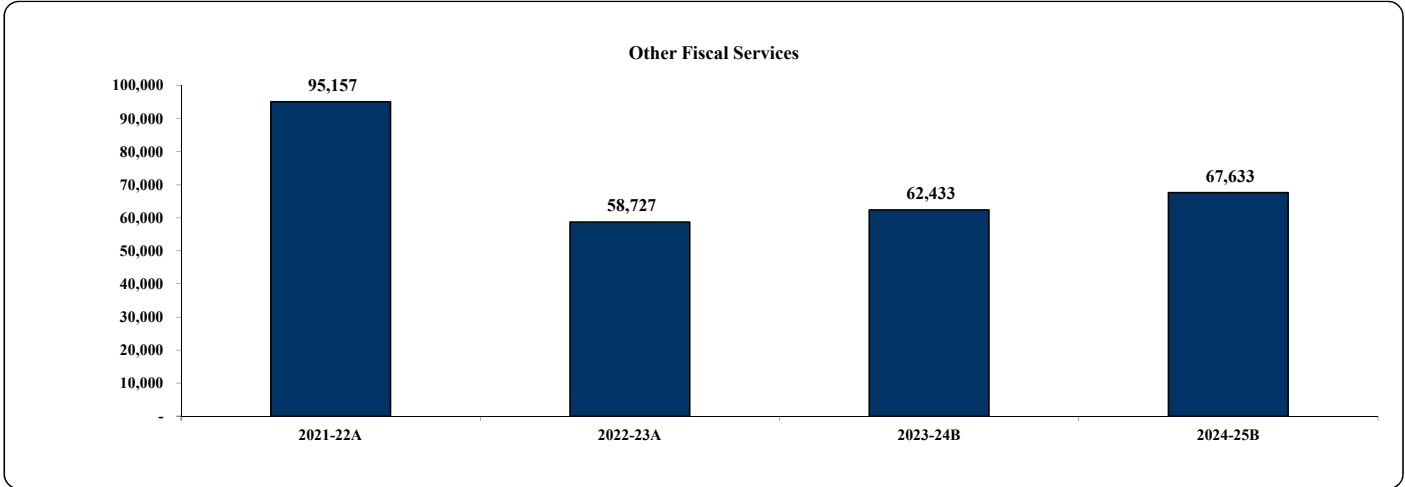
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	355,702	341,083	405,812	335,100	335,100	
Administrator	3,384	-	-	-	-	
Classified Managers	283,704	377,078	357,650	466,969	466,969	
Classified Overtime	2,689	3,589	1,545	1,545	1,545	
Insurance Opt Out	2,400	2,800	1,800	3,672	3,672	
Staff Appreciation Stipend	10,750	-	-	-	-	
SALARIES & WAGES	658,628	724,550	766,807	807,285	807,285	-
PERS	147,450	183,013	223,045	234,123	234,123	
Social Security/Medicare	39,650	43,395	47,542	50,052	50,052	
Medicare	9,273	10,218	11,119	11,706	11,706	
Workers Compensation	2,404	1,714	3,543	3,730	3,730	
Unemployment	659	619	767	9,511	9,511	
Oregon Paid Leave	-	1,537	3,079	3,223	3,223	
Health Insurance	132,442	122,671	122,692	133,318	133,318	
Life Insurance	161	171	336	138	138	
TSA - ER Paid	9,310	11,117	5,525	2,900	2,900	
Long Term Disability	661	695	1,009	1,759	1,759	
FSA/HSA	4,600	5,200	5,200	7,400	7,400	
TSA Classified ER Paid Health Insurance Option	7,767	7,118	3,600	1,800	1,800	
BENEFITS	354,376	387,469	427,454	459,659	459,659	-
Travel - In District	17	23	-	-	-	
Travel - Out of District	10,173	13,710	8,805	6,603	6,603	
Training - In District	-	-	-	-	-	
Postage	10,012	17	10,012	10,012	10,012	
Advertising	-	254	-	-	-	
Professional Services	-	250	-	-	-	
PURCHASED SERVICES	20,202	14,254	18,816	16,615	16,615	-
Supplies and Materials	5,691	6,353	3,011	3,011	3,011	
Non-Consumables	1,260	2,918	556	556	556	
Software	5,850	6,500	-	-	-	
SUPPLIES	12,801	15,771	3,567	3,567	3,567	-
Principal - SBITA	-	6,500	-	-	-	
Principal - Leases	-	502	-	-	-	
Interest - Lease	-	38	-	-	-	
Dues/Fees/Memberships	20,659	63,373	14,798	19,098	19,098	
OTHER OBJECTS	20,659	70,413	14,798	19,098	19,098	-
BUSINESS SERVICES	1,066,667	1,212,458	1,231,442	1,306,224	1,306,224	-



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. FY24-25 spending of \$1.3M is up \$.074 million or 6.0% and staffing is flat to prior year at 8.8 FTE.

General Fund Detail Budget - 2529 Other Fiscal Services

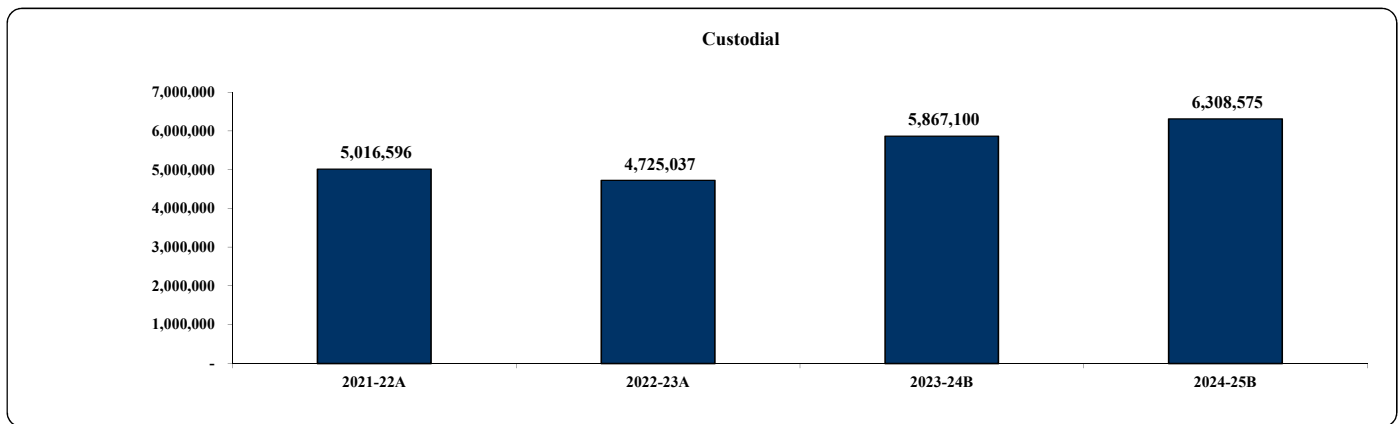
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Professional Services	39,492	22,419	24,480	22,480	22,480	
PURCHASED SERVICES	39,492	22,419	24,480	22,480	22,480	-
Dues/Fees/Memberships	55,665	36,308	37,953	45,153	45,153	
OTHER OBJECTS	55,665	36,308	37,953	45,153	45,153	-
OTHER FISCAL SERVICES	95,157	58,727	62,433	67,633	67,633	-



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

General Fund Detail Budget - 2542 Custodial

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	25,737	-	-	-	-	-
Classified	2,542,978	2,602,989	3,028,950	3,358,026	3,358,026	-
Classified Managers	-	-	22,500	-	-	-
Classified Substitutes	91,966	86,029	264,602	221,390	221,390	-
Classified Temporary	73,851	67,177	51,679	3,000	3,000	-
Classified Overtime	88,808	86,093	22,734	22,734	22,734	-
Insurance Opt Out	12,450	12,400	14,023	36,707	36,707	-
Staff Appreciation Stipend	72,400	-	-	-	-	-
SALARIES & WAGES	2,908,190	2,854,689	3,404,487	3,641,857	3,641,857	-
PERS	664,826	662,096	1,033,781	989,040	989,040	-
Social Security	172,519	168,185	220,378	225,795	225,795	-
Medicare	40,347	39,334	51,540	52,807	52,807	-
Workers Compensation	20,568	10,180	15,933	16,825	16,825	-
Unemployment	2,852	2,410	3,419	78,317	78,317	-
Oregon Paid Leave	-	5,975	13,269	14,464	14,464	-
Health Insurance	640,150	560,421	660,834	750,520	750,520	-
Life Insurance	798	781	1,190	1,173	1,173	-
TSA - ER Paid	37,400	43,908	38,411	35,150	35,150	-
Long Term Disability	6,750	7,100	4,657	7,955	7,955	-
FSA/HSA	12,345	17,923	39,600	34,000	34,000	-
TSA Classified ER Paid Health Insurance Option Health In	23,876	25,547	38,600	40,200	40,200	-
BENEFITS	1,622,433	1,543,859	2,121,612	2,246,248	2,246,248	-
Professional Growth	150	-	-	-	-	-
Repair/Maintenance	2,224	37,651	15,000	75,000	75,000	-
Rental Expense	191,423	5,700	-	-	-	-
Travel - Out of District	249	-	-	-	-	-
Advertising	50	-	-	-	-	-
Professional Services	475	-	-	-	-	-
PURCHASED SERVICES	194,571	43,351	15,000	75,000	75,000	-
Supplies and Materials	237,211	266,109	286,000	299,470	299,470	-
Non-Consumables	32,285	7,128	25,000	25,000	25,000	-
SUPPLIES	269,497	273,237	311,000	324,470	324,470	-
Equipment - New	-	9,901	-	-	-	-
Equipment - Replacement	21,870	-	15,000	15,000	15,000	-
CAPITAL OUTLAY	21,870	9,901	15,000	15,000	15,000	-
Dues/Fees/Memberships	35	-	-	6,000	6,000	-
OTHER OBJECTS	35	-	-	6,000	6,000	-
CUSTODIAL	5,016,596	4,725,037	5,867,100	6,308,575	6,308,575	-



Function 2542 includes services, supplies, equipment, materials, utilities, and staff used to clean and operate all schools, auxiliary buildings, and grounds. Spending for FY24-25 is \$6.3M, an increase of \$0.44M (7.5%). Staffing for FY24-25 across all funds is 75 FTE. There has been a reduction of \$47K for student custodians from this function.

Notes Page

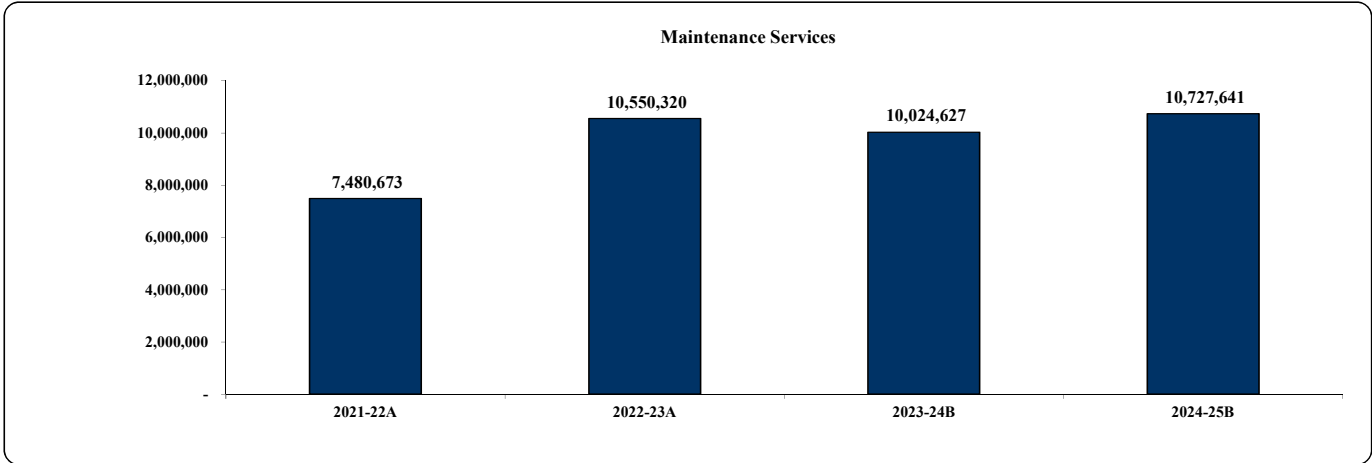


General Fund Detail Budget - 2544 Maintenance Services

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	-	310	-	-	-	-
Classified	1,443,266	1,661,955	1,965,164	1,966,527	1,966,527	-
Classified Managers	148,735	276,218	165,155	285,911	285,911	-
Classified Temporary	104,291	156,652	201,452	243,951	243,951	-
Classified Overtime	42,903	74,004	67,149	67,149	67,149	-
Insurance Opt Out	2,825	2,400	5,825	14,677	14,677	-
Staff Appreciation Stipend	32,450	-	-	-	-	-
SALARIES & WAGES	1,774,470	2,171,539	2,404,746	2,578,215	2,578,215	-
PERS	396,799	489,421	506,428	692,769	692,769	-
Social Security	105,032	125,771	152,194	156,537	156,537	-
Medicare	24,564	29,414	35,594	36,609	36,609	-
Workers Compensation	9,811	7,870	11,341	11,911	11,911	-
Unemployment	1,741	1,822	2,455	35,218	35,218	-
Oregon Paid Leave	-	4,452	9,725	9,303	9,303	-
Health Insurance	365,333	366,285	391,897	461,484	461,484	-
Life Insurance	417	464	653	524	524	-
TSA - ER Paid	25,386	28,555	15,922	12,186	12,186	-
Long Term Disability	3,779	3,975	2,950	5,079	5,079	-
FSA/HSA	9,800	18,600	17,600	16,600	16,600	-
TSA Classified ER Paid Health Insurance Option	13,032	15,282	21,800	17,600	17,600	-
BENEFITS	955,695	1,091,911	1,168,559	1,455,822	1,455,822	-
Professional Growth	10,535	9,106	15,000	10,500	10,500	-
Professional/Tech Svcs-Instr'l	-	39	-	-	-	-
Repair/Maintenance/Rentals	499,640	1,002,990	945,000	1,050,000	1,050,000	-
Rental Expense	521,743	24,608	652,444	150,000	150,000	-
Electricity	1,242,308	1,429,994	1,619,658	1,869,085	1,869,085	-
Natural Gas	417,583	656,394	653,445	670,000	670,000	-
Water/Sewage	475,580	589,238	684,472	783,720	783,720	-
Garbage	220,805	287,912	223,553	237,637	237,637	-
Travel - In District	2,678	1,615	2,500	2,500	2,500	-
Travel - Out of District	3,092	4,301	4,000	3,000	3,000	-
Postage	1,548	1,146	-	-	-	-
Advertising	-	254	-	-	-	-
Architects/Engineers Services	61,056	105,989	50,000	95,000	95,000	-
Other Classified Subs	-	22,501	-	-	-	-
PURCHASED SERVICES	3,456,568	4,136,086	4,850,072	4,871,443	4,871,443	-
Supplies and Materials	545,703	814,808	550,000	645,062	645,062	-
Non-Consumables	148,287	802,587	200,000	200,000	200,000	-
Software	26,291	16,129	30,000	77,100	77,100	-
SUPPLIES	720,281	1,633,524	780,000	922,162	922,162	-
Equipment - New	97,487	306,011	80,000	80,000	80,000	-
Equipment - Replacement	12,059	21,695	110,000	170,000	170,000	-
CAPITAL OUTLAY	109,545	327,706	190,000	250,000	250,000	-
Principal - Leases	-	684,160	-	-	-	-
Interest - Lease	-	11,724	-	-	-	-
Dues/Fees/Memberships	6,974	18,408	15,000	15,000	15,000	-
Liability Insurance	-	500	-	-	-	-
Property Insurance Premium	457,140	474,762	616,250	635,000	635,000	-
OTHER OBJECTS	464,114	1,189,554	631,250	650,000	650,000	-
MAINTENANCE SERVICES	7,480,673	10,550,320	10,024,627	10,727,641	10,727,641	-

General Fund Detail Budget - 2544 Maintenance Services

2544 Maintenance Services Continued

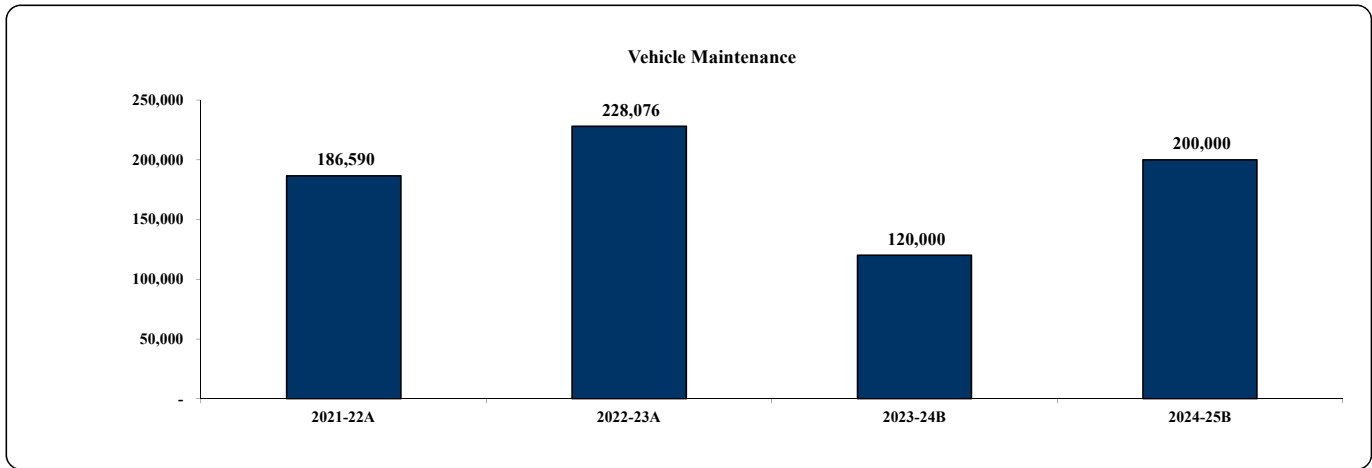


Function 2544 includes services, supplies, equipment, utilities, materials, and staff necessary to maintain and repair all District schools, auxiliary buildings, and grounds across 23 sites with over 1.9 million square feet of facility space and over 276 acres of grounds. Spending in the FY24-25 Budget is \$10.7M, \$0.7M (7.0%) higher than the FY23-24 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 properties. Natural gas and propane are expected to increase 3%, water and sewer rates are expected to increase 15%, electricity is expected to increase 15%, and garbage 6%. Rental expense is down \$0.5M due to exiting two facility leases.

Staffing for FY24-25 is 33.5 FTE, which is equal to the current budget.

General Fund Detail Budget - 2545 Vehicle Maintenance

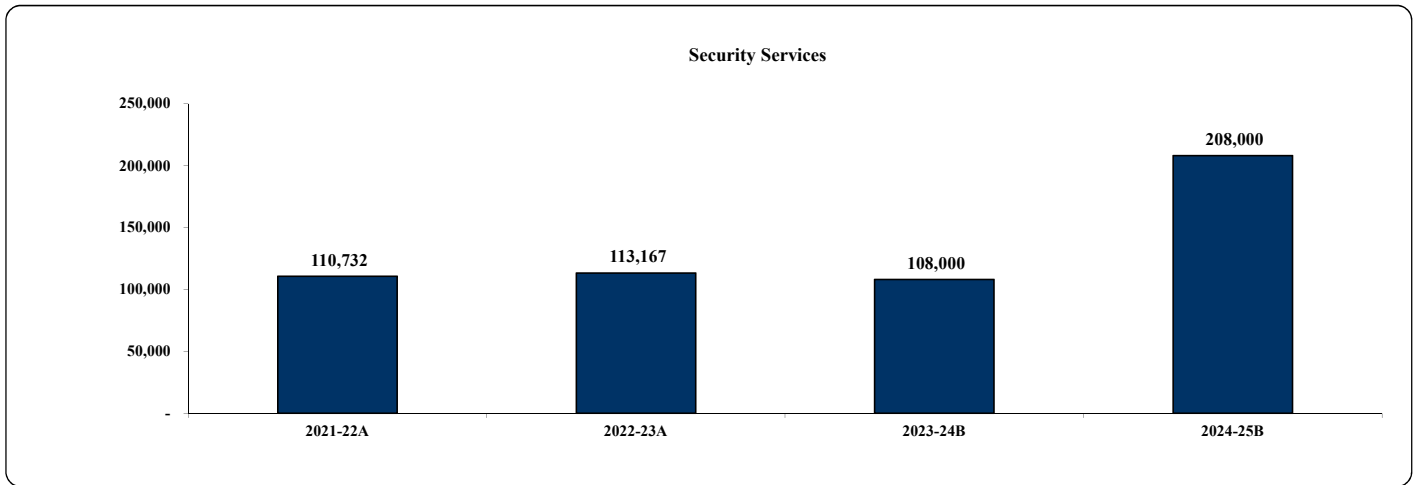
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Repair/Maintenance	97,423	125,552	60,000	100,000	100,000	
Travel - In District	-	107	-	-		
PURCHASED SERVICES	97,423	125,659	60,000	100,000	100,000	-
Supplies and Materials	89,032	101,480	60,000	100,000	100,000	
SUPPLIES	89,032	101,480	60,000	100,000	100,000	-
Dues/Fees/Memberships	135	937	-	-	-	
OTHER OBJECTS	135	937	-	-	-	-
VEHICLE MAINTENANCE	186,590	228,076	120,000	200,000	200,000	-



Function 2545 includes services, supplies, and equipment needed to maintain all District owned vehicles. The FY24-25 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

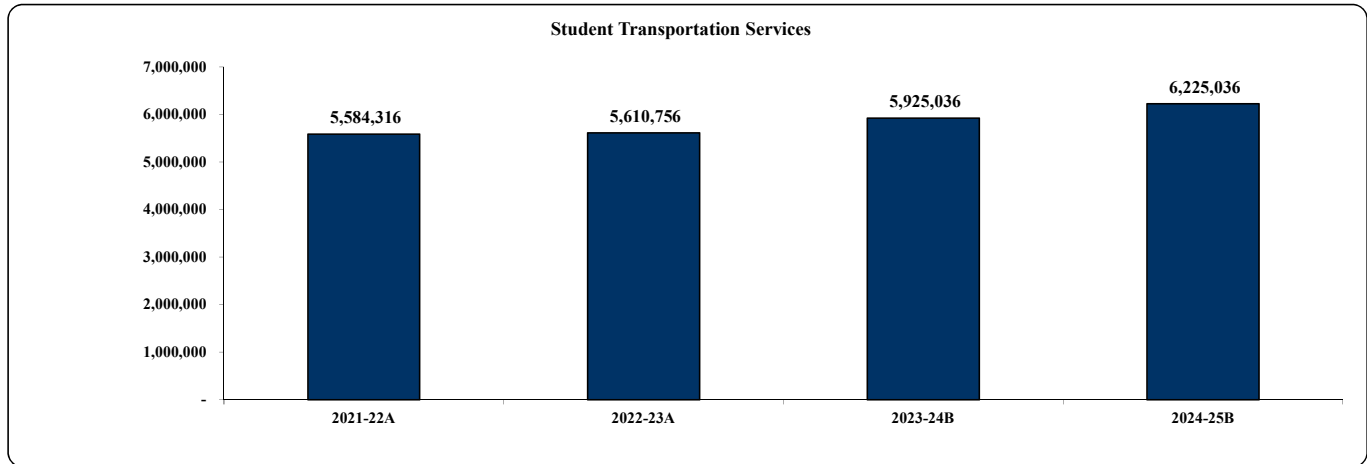
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
SALARIES & WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
Professional Instr. Services	-	-	-	-	-	-
Repair/Maintenance	87,537	91,826	87,000	137,000	137,000	-
Other Property Services	22,646	20,797	20,000	70,000	70,000	-
Professional Services	549	544	1,000	1,000	1,000	-
PURCHASED SERVICES	110,732	113,167	108,000	208,000	208,000	-
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
SECURITY SERVICES	110,732	113,167	108,000	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 is increasing in FY24-25 to cover ongoing safety and security expenses that, to this point, have been spent out of the facilities budget.

General Fund Detail Budget - 2550 Student Transportation Services

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Staff Appreciation Stipend	1,250	-	-	-	-	-
SALARIES & WAGES	1,250	-	-	-	-	-
PERS Tiers I & II	306	-	-	-	-	-
Social Security	78	-	-	-	-	-
Medicare	18	-	-	-	-	-
Workers Compensation	2	-	-	-	-	-
SUI	1	-	-	-	-	-
BENEFITS	405	-	-	-	-	-
Pupil Transportation	5,511,635	5,562,975	5,900,000	6,200,000	6,200,000	-
Pupil Transportation - O.T.H.T.S.	70,960	47,781	25,025	25,025	25,025	-
Travel - In District	11	-	11	11	11	-
Travel - Out of District	55	-	-	-	-	-
PURCHASED SERVICES	5,582,661	5,610,756	5,925,036	6,225,036	6,225,036	-
SUPPLIES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	-	-	-	-	-	-
STUDENT TRANSPORTATION SVC	5,584,316	5,610,756	5,925,036	6,225,036	6,225,036	-

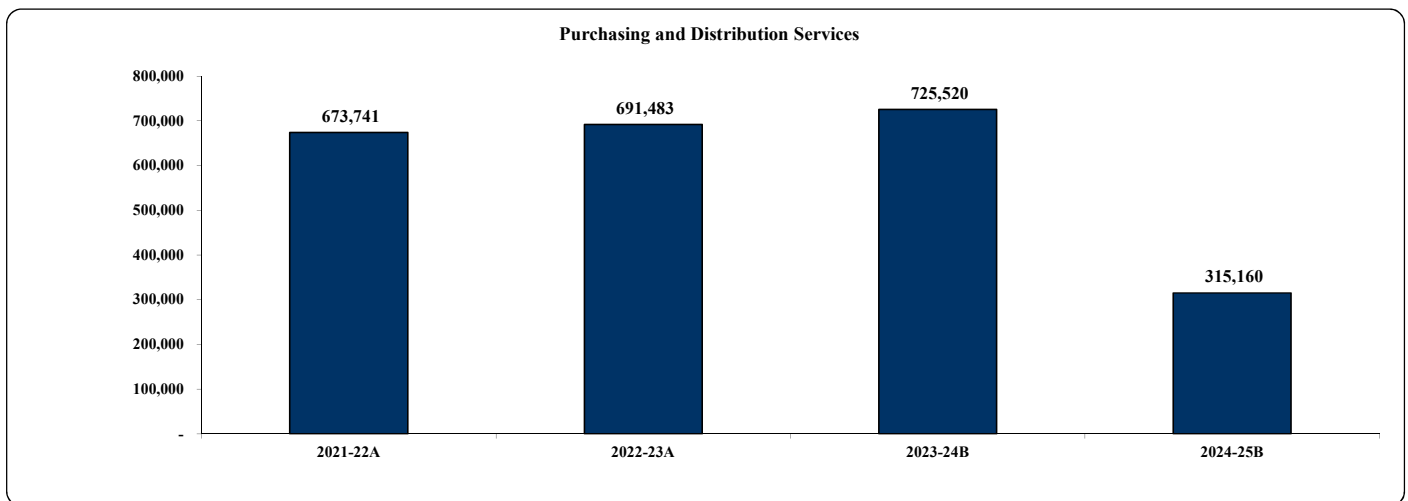


Function 2550 includes a service agreement with First Student to provide all home-to-school transportation activity, as well as non-charter athletic transportation services. This is the gross expense for the District. The state revenue allocation includes a 70% transportation grant reimbursement for home-to-school transportation activity, as well as curriculum related travel. The FY24-25 Budget of \$6.2M is up \$0.3M (5.06%) due to the expectation that bussing will resume close to the prior year.

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

General Fund Detail Budget - 2572 Purchasing and Distribution Service

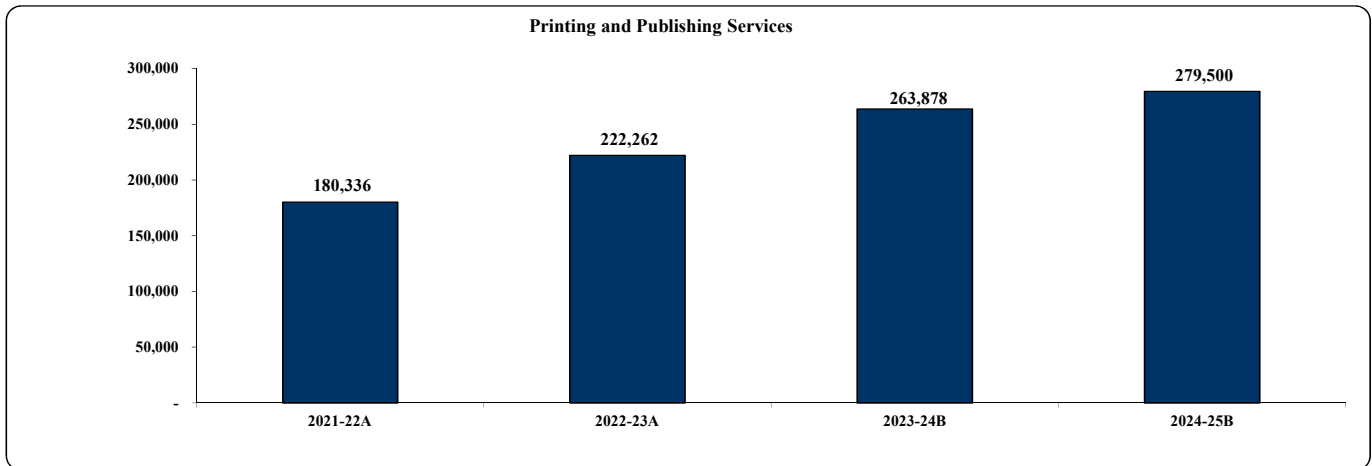
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	119,080	136,433	148,857	185,425	185,425	
Classified Managers	-	-	30,018	417	417	
Classified Overtime	1,113	2,292	3,500	3,500	3,500	
Staff Appreciation Stipend	2,500	-	-	-	-	
SALARIES & WAGES	122,693	138,726	182,375	189,341	189,341	-
PERS	36,806	37,201	52,322	55,290	55,290	
Social Security	7,169	8,122	11,400	11,835	11,835	
Medicare	1,677	1,900	2,666	2,768	2,768	
Workers Compensation	482	361	741	882	882	
Unemployment	123	118	154	3,554	3,554	
Oregon Paid Leave	-	295	969	743	743	
Health Insurance	23,022	20,107	21,853	34,276	34,276	
Life Insurance	28	28	180	28	28	
TSA - ER Paid	1,200	2,200	1,050	3,930	3,930	
Long Term Disability	283	298	210	369	369	
FSA/HSA	-	-	-	-	-	
TSA Classified ER Paid Health Insurance Option	1,200	1,796	-	1,800	1,800	
BENEFITS	71,988	72,424	91,545	115,474	115,474	-
Professional Growth	-	-	-	2,000	2,000	
Repair/Maintenance/Rentals	1,870	1,659	1,000	2,000	2,000	
Rental Expense	453,711	379,702	448,500	-	-	
Travel - In District	124	-	-	-	-	
Travel - Out of District	22,532	24	-	-	-	
Advertising	2,966	2,328	600	800	800	
Other Classified Subs	-	-	1,500	1,545	1,545	
PURCHASED SERVICES	481,203	383,713	451,600	6,345	6,345	-
Supplies and Materials	(4,003)	16,453	-	2,000	2,000	
Non-Consumables	1,189	-	-	-	-	
SUPPLIES	(2,814)	16,453	-	2,000	2,000	-
CAPITAL OUTLAY	-	-	-	-	-	-
Principal - Leases	-	78,091	-	-	-	
Interest - Lease	-	1,741	-	-	-	
Dues/Fees/Memberships	670	334	-	2,000	2,000	
OTHER OBJECTS	670	80,166	-	2,000	2,000	-
PURCHASING/DISTRIBUTION SERVICES	673,741	691,483	725,520	315,160	315,160	-



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) being moved to function 2669 (p. 100). The FY24-25 Budget includes spending of \$0.315M. Staffing is 2.4 FTE, which is a reduction of 1 FTE purchasing coordinator.

General Fund Detail Budget - 2574 Printing and Publishing Services

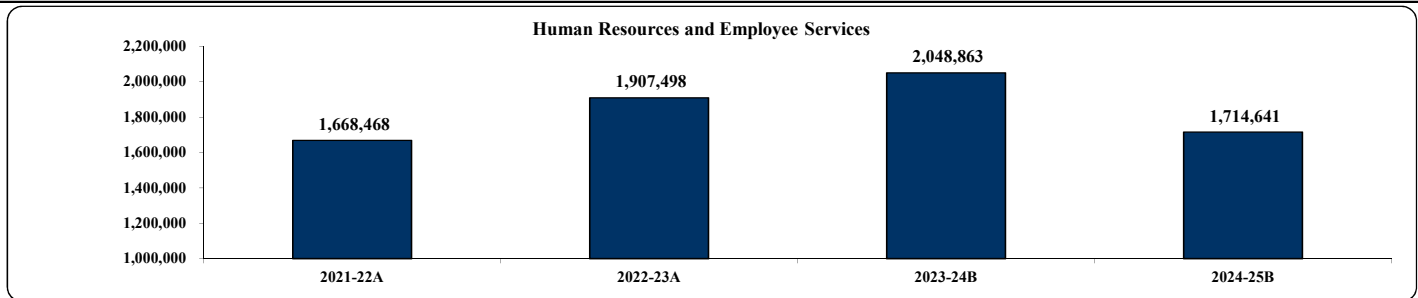
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	59,066	80,738	89,718	94,799	94,799	
Classified Temporary	-	-	4,246	4,246	4,246	
Classified Overtime	4,102	4,456	5,832	5,832	5,832	
SALARIES & WAGES	67,530	87,594	99,796	104,877	104,877	-
PERS	11,896	22,347	27,693	29,383	29,383	
Social Security	4,150	5,387	6,187	6,502	6,502	
Medicare	971	1,260	1,447	1,521	1,521	
Workers Compensation	278	475	461	485	485	
Unemployment	68	75	100	2,083	2,083	
Oregon Paid Leave	-	185	408	379	379	
Health Insurance	3,649	19,603	27,306	34,184	34,184	
Life Insurance	22	26	28	28	28	
TSA - ER Paid	2,200	1,200	1,400	700	700	
Long Term Disability	208	219	101	209	209	
FSA/HSA/HC Opt Out	-	600	2,000	2,200	2,200	
TSA Classified ER Paid Health Insurance Option Health In	-	700	-	-	-	
BENEFITS	23,441	52,078	67,131	77,673	77,673	-
Repair/Maintenance	-	3,560	10,000	10,000	10,000	
Rental Expense	-	421	15,000	15,000	15,000	
Printing	-	-	5,000	5,000	5,000	
PURCHASED SERVICES	59	3,981	30,000	30,000	30,000	-
Supplies and Materials	89,306	78,609	66,950	66,950	66,950	
SUPPLIES	89,306	78,609	66,950	66,950	66,950	-
CAPITAL OUTLAY	-	-	-	-	-	-
PRINTING/PUBLISHING SERVICES	180,336	222,262	263,878	279,500	279,500	-



Function 2574 includes supplies, equipment, and staff used to print and publish District reports and instructional materials. Expenditures for FY24-25 are expected to be \$0.279M, which is slightly higher than the FY23-24 Budget due to contractual wage increases. Staffing for FY24-25 is 2.0 FTE, which is flat to the current year.

General Fund Detail Budget - 2640 Human Resources and Employee Services

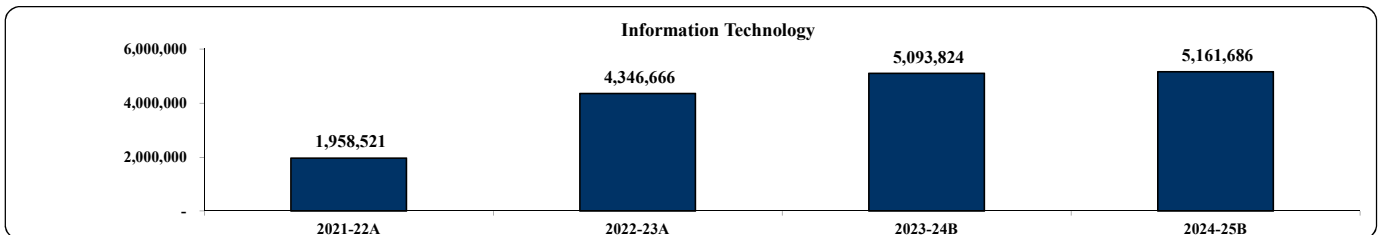
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	-	-	-	-	-	-
Classified	560,080	589,598	481,734	436,804	436,804	-
Administrators Salaries	319,615	413,208	468,908	316,764	316,764	-
Manager Salaries	-	122,460	128,515	128,249	128,249	-
Temporary - Classified Salary	-	9,591	17,591	-	-	-
Overtime Classified	1,480	34	-	-	-	-
Insurance Opt Out	1,060	500	2,880	3,672	3,672	-
Staff Appreciation Stipend	9,500	-	-	-	-	-
SALARIES & WAGES	891,734	1,135,391	1,099,627	885,489	885,489	-
PERS	225,575	297,232	299,932	252,051	252,051	-
Social Security	54,298	68,090	68,177	54,900	54,900	-
Medicare	12,695	16,033	15,945	12,840	12,840	-
Workers Compensation	5,561	2,482	5,690	4,091	4,091	-
Unemployment	892	987	1,268	11,024	11,024	-
Oregon Paid Leave	-	2,723	4,174	3,525	3,525	-
Health Insurance	113,075	153,921	211,467	173,062	173,062	-
Life Insurance	227	359	367	124	124	-
TSA - Employer Paid	6,537	7,355	12,680	11,600	11,600	-
Long Term Disability	1,047	1,102	1,187	1,884	1,884	-
FSA/HSA	8,200	4,370	6,400	5,400	5,400	-
TSA Classified ER Paid Health Insurance Option	4,919	12,493	4,200	2,800	2,800	-
BENEFITS	433,026	567,148	631,486	533,301	533,301	-
Management Services	73,966	79,404	60,000	60,000	60,000	-
Professional Growth	8,294	5,000	10,500	10,500	10,500	-
Prof/Tech Svcs-Instr'l	13,950	-	-	-	-	-
Travel - In District	1	56	150	150	150	-
Travel - Out of District	13,314	9,962	20,000	15,000	15,000	-
Advertising	-	-	5,000	5,000	5,000	-
Legal	8,000	14,759	18,000	18,000	18,000	-
Negotiations	151	23,739	31,000	10,000	10,000	-
Professional Services	49,528	46,010	85,000	85,000	85,000	-
PURCHASED SERVICES	167,205	178,930	229,650	203,650	203,650	-
Supplies and Materials	36,934	17,893	20,600	20,400	20,400	-
Non-Consumables	28	-	-	-	-	-
Software	-	-	60,000	60,000	60,000	-
SUPPLIES	36,962	17,893	80,600	80,400	80,400	-
Dues/Fees/Memberships	6,375	8,136	7,500	11,800	11,800	-
Settlements and Judgements	133,167	-	-	-	-	-
OTHER OBJECTS	139,542	8,136	7,500	11,800	11,800	-
HUMAN RESOURCES/EMPLOYEE SERVICES	1,668,468	1,907,498	2,048,863	1,714,641	1,714,641	-



Function 2640 is for the direction and management of all personnel and employee services. This includes services, supplies, advertising, software, and staff necessary for the recruitment, monitoring, placement, and pay assignment of all employees. It also includes bargaining, administrative assistance, and contract management. Professional services includes contractual work from an outside consultant to help with additional demands on the HR department. Software includes: Perform, Records, TeachBoost, and Recruit and Hire. \$18K is budgeted in Legal for the Hungerford Law Firm and Garrett Hemann Robertson for addressing employee relations issues. The FY24-25 Budget of \$1.7M is down \$0.33 million or -16.3% due primarily to staffing reductions. Staffing across all funds for FY24-25 is 9.05 FTE, which is a reduction of -1 FTE Human Resource Specialist and -1 Human Resources Director.

General Fund Detail Budget - 2661 Information Technology

Object Description	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Amended	Proposed	Approval	Adopted
Licensed	-	-	35,000	-	-	-
Classified	523,202	1,558,072	1,742,671	1,864,955	1,864,955	-
Classified Managers	149,341	590,312	709,467	659,371	659,371	-
Classified Temporary	1,717	1,627	34,090	23,871	23,871	-
Classified Overtime	1,324	88,306	89,585	89,585	89,585	-
Insurance Opt Out	3,238	8,100	13,961	14,687	14,687	-
Staff Appreciation Stipend	9,750	-	-	-	-	-
SALARIES & WAGES	688,571	2,246,416	2,624,774	2,652,468	2,652,468	-
PERS	171,726	578,143	755,861	740,232	740,232	-
Social Security	41,784	135,732	160,566	164,453	164,453	-
Medicare	9,772	31,744	37,552	38,461	38,461	-
Workers Compensation	4,880	3,696	11,761	12,254	12,254	-
Unemployment	689	2,307	2,524	36,281	36,281	-
Oregon Paid Leave	-	6,014	10,809	10,156	10,156	-
Health Insurance	67,013	354,019	504,849	520,030	520,030	-
Life Insurance	102	346	600	511	511	-
TSA - ER Paid	12,375	27,615	21,610	20,800	20,800	-
Long Term Disability	803	844	3,169	5,565	5,565	-
FSA/HSA	3,000	13,000	12,600	18,400	18,400	-
TSA Classified ER Paid Health Insurance Option	2,521	29,258	16,200	16,000	16,000	-
BENEFITS	314,665	1,182,718	1,538,100	1,583,143	1,583,143	-
Professional Growth	750	-	-	-	-	-
Professional Instr. Services	-	8,000	-	10,000	10,000	-
Travel - In District	59	340	1,250	1,000	1,000	-
Travel - Out of District	77,739	36,130	30,000	22,500	22,500	-
Tuition	-	-	2,000	1,000	1,000	-
Professional Services	35,866	16,693	25,000	5,000	5,000	-
PURCHASED SERVICES	114,414	61,163	58,250	39,500	39,500	-
Supplies and Materials	10,017	13,140	10,000	18,075	18,075	-
Non-Consumables	1,519	1,700	-	-	-	-
Software	828,426	565,943	859,700	865,000	865,000	-
Hardware Under \$5000	-	30	-	-	-	-
SUPPLIES	839,963	580,813	869,700	883,075	883,075	-
CAPITAL OUTLAY	-	-	-	-	-	-
Principal - SBITA	-	259,466	-	-	-	-
Interest - SBITA	-	3,491	-	-	-	-
Dues/Fees/Memberships	909	12,598	3,000	3,500	3,500	-
OTHER OBJECTS	909	275,555	3,000	3,500	3,500	-
INFORMATION TECHNOLOGY	1,958,521	4,346,666	5,093,824	5,161,686	5,161,686	-



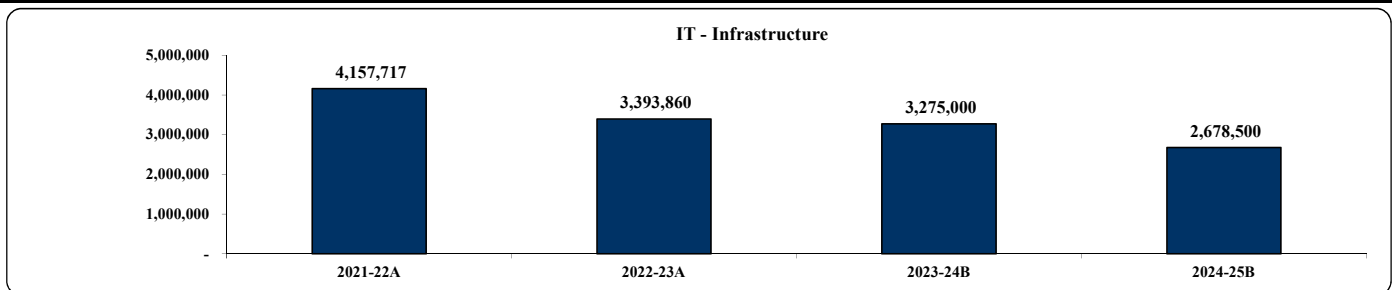
Function 2661 includes costs associated with ongoing computer applications and data services for MSD. Several software solutions for the District’s financial, accounting, human resources, student information, and Oregon Department of Education reporting needs are maintained by this department. The primary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

FY24-25 spending is \$5.1M, or \$0.067M (1.3%) higher than the prior year. Staffing across all funds for FY24-25 is 33.5 FTE, which includes a reduction of -0.5 Director.

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

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

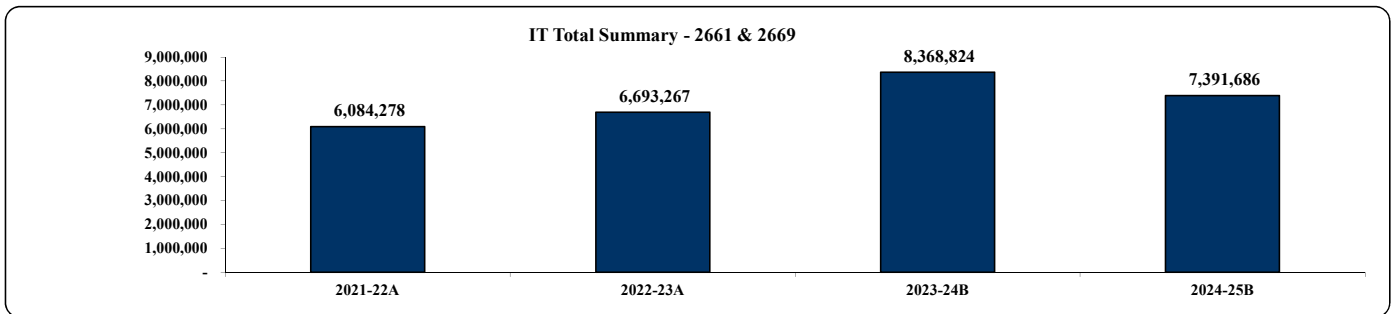
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	2,438	-	-	-	-	-
Classified	992,209	52,744	-	-	-	-
Classified Managers	127,759	(106)	-	-	-	-
Classified Temps/Overtime	7,412	-	-	-	-	-
Classified Overtime	105,898	20,160	-	-	-	-
Insurance Opt Out	925	-	-	-	-	-
Staff Appreciation Stipend	24,000	-	-	-	-	-
SALARIES & WAGES	1,260,641	72,799	-	-	-	-
PERS	294,140	15,398	-	-	-	-
Social Security	75,589	4,241	-	-	-	-
Medicare	17,678	992	-	-	-	-
Workers Compensation	4,814	1,890	-	-	-	-
Unemployment	1,263	(332)	-	-	-	-
Oregon Paid Leave	-	(1,038)	-	-	-	-
Health Insurance	301,845	37,163	-	-	-	-
Life Insurance	245	52	-	-	-	-
TSA - ER Paid	16,200	-	-	-	-	-
Long Term Disability	2,481	2,609	-	-	-	-
FSA/HSA	14,400	3,000	-	-	-	-
TSA Classified ER Paid Health Insurance Option	10,851	(11,122)	-	-	-	-
BENEFITS	739,505	52,852	-	-	-	-
Repair/Maintenance/Rentals	72,264	77,678	105,000	100,000	100,000	-
Rental Expense	-	-	-	448,500	448,500	-
Travel - In District	569	997	-	-	-	-
Travel - Out of District	694	1,514	-	-	-	-
Telephone	342,969	400,352	360,000	350,000	350,000	-
Advertising	380	373	-	-	-	-
Pro Services - Tech / Non-Instructional	166,927	192,825	175,000	185,000	185,000	-
PURCHASED SERVICES	583,803	673,739	640,000	1,083,500	1,083,500	-
Supplies and Materials	2,308	1,684	-	-	-	-
Non-Consumables	321,788	268,052	350,000	360,000	360,000	-
Software	506,097	795,817	1,100,000	585,000	585,000	-
Hardware	715,539	744,252	1,185,000	650,000	650,000	-
SUPPLIES	1,545,731	1,809,805	2,635,000	1,595,000	1,595,000	-
Equipment - New	27,054	-	-	-	-	-
CAPITAL OUTLAY	27,054	-	-	-	-	-
Principal - SBITA	-	779,308	-	-	-	-
Interest - SBITA	-	4,447	-	-	-	-
Dues/Fees/Memberships	982	362	-	-	-	-
Pers UAL Lump Sum Payment	-	549	-	-	-	-
OTHER OBJECTS	982	784,665	-	-	-	-
NETWORK TELECOM SERVICES	4,157,717	3,393,860	3,275,000	2,678,500	2,678,500	-



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. Expenditures for FY24-25 are much lower in software and hardware due to purchases made in FY23-24 that will not be made in FY24-25. The \$448k in rental expense has been moved from the facilities department to this department. 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 cameral and additional network wiring.

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

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	-	-	35,000	-	-	
Classified	1,515,410	1,610,816	1,742,671	1,864,955	1,864,955	
Classified Managers	277,100	590,206	709,467	659,371	659,371	
Classified Temps/Overtime	7,412	1,627	34,090	23,871	23,871	
Classified Overtime	107,222	108,467	89,585	89,585	89,585	
Insurance Opt Out	4,163	8,100	13,961	14,687	14,687	
Staff Appreciation Stipend	33,750	-	-	-	-	
SALARIES & WAGES	1,945,057	2,319,215	2,624,774	2,652,468	2,652,468	-
PERS	465,867	593,540	755,861	740,232	740,232	
Social Security	117,373	139,972	160,566	164,453	164,453	
Medicare	27,450	32,735	37,552	38,461	38,461	
Workers Compensation	9,694	5,586	11,761	12,254	12,254	
Unemployment	1,952	1,975	2,524	36,281	36,281	
Oregon Paid Leave	-	4,976	10,809	10,156	10,156	
Health Insurance	368,858	391,182	504,849	520,030	520,030	
Life Insurance	347	398	600	511	511	
TSA - ER Paid	28,575	27,615	21,610	20,800	20,800	
Long Term Disability	3,284	3,454	3,169	5,565	5,565	
FSA/HSA	17,400	16,000	12,600	18,400	18,400	
TSA Classified ER Paid Health Insurance Option	13,372	18,136	16,200	16,000	16,000	
BENEFITS	1,054,171	1,235,570	1,538,100	1,583,143	1,583,143	-
Professional Instr. Services	-	8,000	-	10,000	10,000	
Repair/Maintenance/Rentals	72,264	77,678	105,000	100,000	100,000	
Travel - In District	628	1,338	1,250	1,000	1,000	
Travel - Out of District	78,433	37,643	30,000	22,500	22,500	
Training-In District	-	-	-	-	-	
Telephone	342,969	400,352	360,000	350,000	350,000	
Advertising	380	373	-	-	-	
Tuition	-	-	2,000	1,000	1,000	
Pro Services - Tech / Non-instructional	202,792	209,518	200,000	190,000	190,000	
PURCHASED SERVICES	697,467	734,903	698,250	674,500	674,500	-
Supplies and Materials	12,325	14,825	10,000	18,075	18,075	
Non-Consumables	323,307	269,752	350,000	360,000	360,000	
Software	1,334,523	1,361,760	1,959,700	1,450,000	1,450,000	
Hardware	715,539	744,281	1,185,000	650,000	650,000	
SUPPLIES	2,385,693	2,390,618	3,504,700	2,478,075	2,478,075	-
CAPITAL OUTLAY	-	-	-	-	-	-
Dues/Fees/Memberships	1,891	12,961	3,000	3,500	3,500	
OTHER OBJECTS	1,891	12,961	3,000	3,500	3,500	-
NETWORK TELECOM SERVICES	6,084,278	6,693,267	8,368,824	7,391,686	7,391,686	-



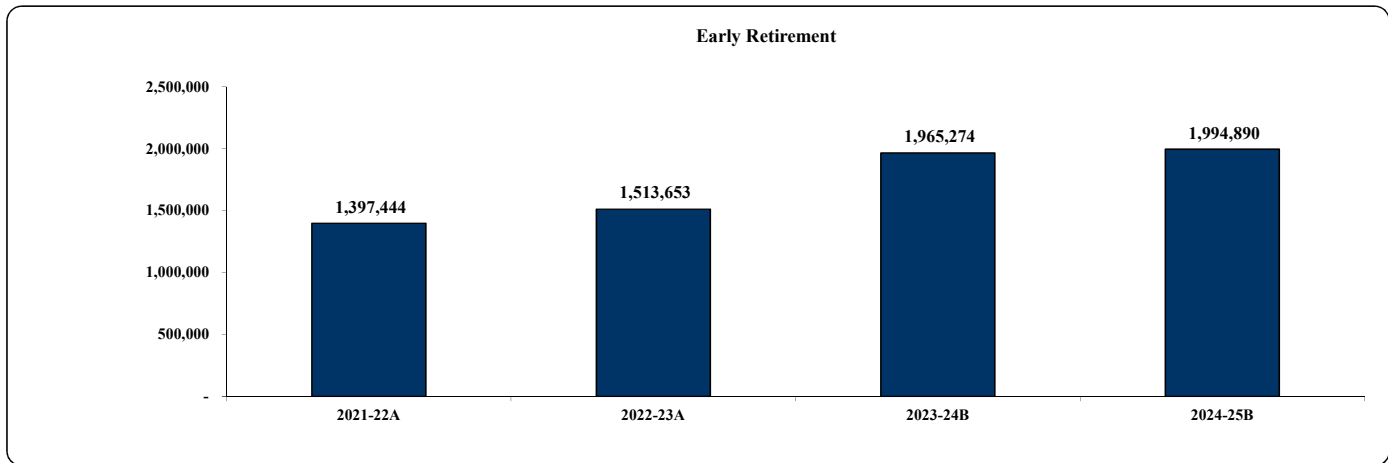
This page summarizes the spending in both 2661 and 2669 functions. Spending is down nearly \$1.0 million or 11.68% due primarily to multiple year lease and SBITA agreements being fully expensed in 2023-24.

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 Supports
- IT - Helpdesk

General Fund Detail Budget - 2700 Early Retirement

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Early Retirement Stipends	570,100	736,500	1,145,000	1,160,000	1,160,000	
SALARIES & WAGES	570,100	736,500	1,145,000	1,160,000	1,160,000	-
Social Security	34,928	44,766	71,920	71,920	71,920	
Medicare	8,169	10,469	16,820	16,820	16,820	
Workers Compensation	207	-	5,359	5,359	5,359	
Unemployment	1	396	1,160	1,899	1,899	
Post Retirement Healthcare	784,040	719,938	723,627	738,892	738,892	
BENEFITS	827,344	777,153	820,274	834,890	834,890	-
EARLY RETIREMENT	1,397,444	1,513,653	1,965,274	1,994,890	1,994,890	-



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 FY24-25 are projected to be nearly \$2.0M. Approximately \$1.2M, including fringe benefits, is budgeted for the one-time early retirement stipend program and \$0.8M for healthcare (see paragraph below for details). How much is spent in total in this function can vary higher or lower significantly based on the timing of when employees choose to retire.

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

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

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

COMMUNITY	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
School Lunch Match	-	-	-			
COMMUNITY SERVICES	-	-	-	-	-	-

FACILITIES	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Acquisition & Construction	-	8,635,765	1,500,000	1,500,000	1,500,000	
Replacement Equipment	-	-	115,000	-		
Improvement	-	-	-			
FACILITIES	-	8,635,765	1,615,000	1,500,000	1,500,000	-

DEBT & TRANSFERS	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Long Term Debt	-					
Transfer of Funds	6,720,000	7,050,000	9,260,000	5,985,000	5,985,000	
DEBT & TRANSFERS	6,720,000	7,050,000	9,260,000	5,985,000	5,985,000	-

In FY22-23 the district budgeted to purchase a building for the new Innovation Academy school of choice.

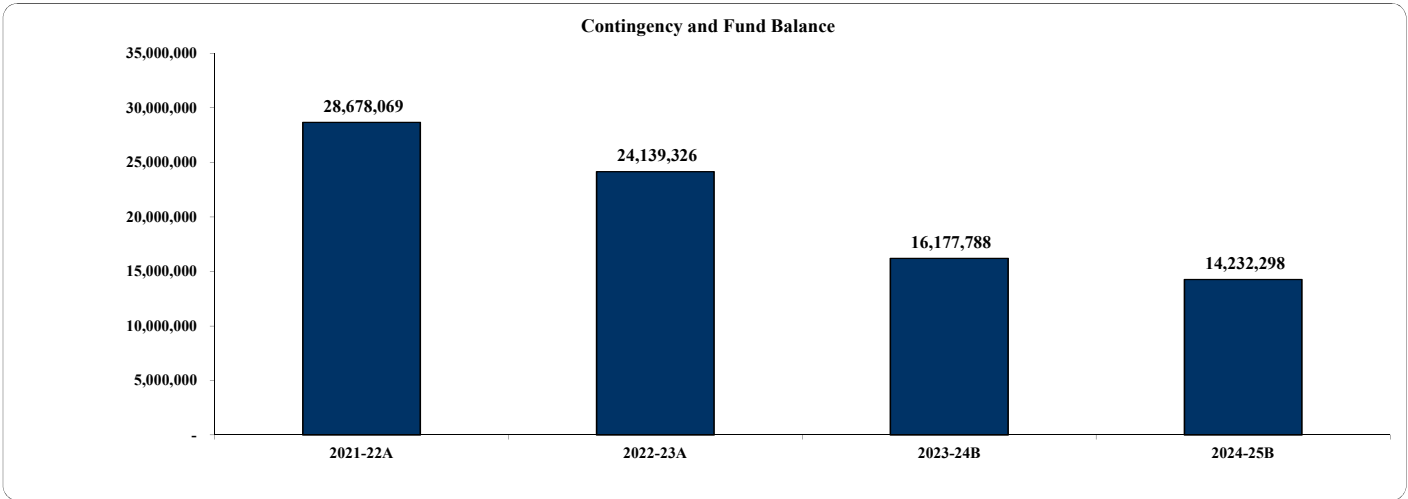
Total General Fund Transfers Out to Other Funds is down -\$3.275M due to the reduction of the amount transferred to the project reserves fund (p. 117). The General Fund is budgeting to transfer a total of \$5.985M, which will be distributed as follows: \$2.63M to the Project Reserve Fund to fund Maintenance 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. 123), and \$1.17M to Debt Service (p. 134). 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

	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Amended	Proposed	Approval	Adopted
Contingency	28,678,069	24,139,326	16,177,788	14,232,298	14,232,298	
CONTINGENCY	28,678,069	24,139,326	16,177,788	14,232,298	14,232,298	
FUND BALANCE	Actual	Actual	Amended	Proposed	Approval	Adopted
Unappropriated Balance						
FUND BALANCE	-	-	-	-	-	-



Contingency is dropping -\$1.94M or -12.02% due to deficit spending FY23-24, a decrease in enrollment, and a decrease in state funding.

Special Revenue and Other Funds



Special Revenue Funds

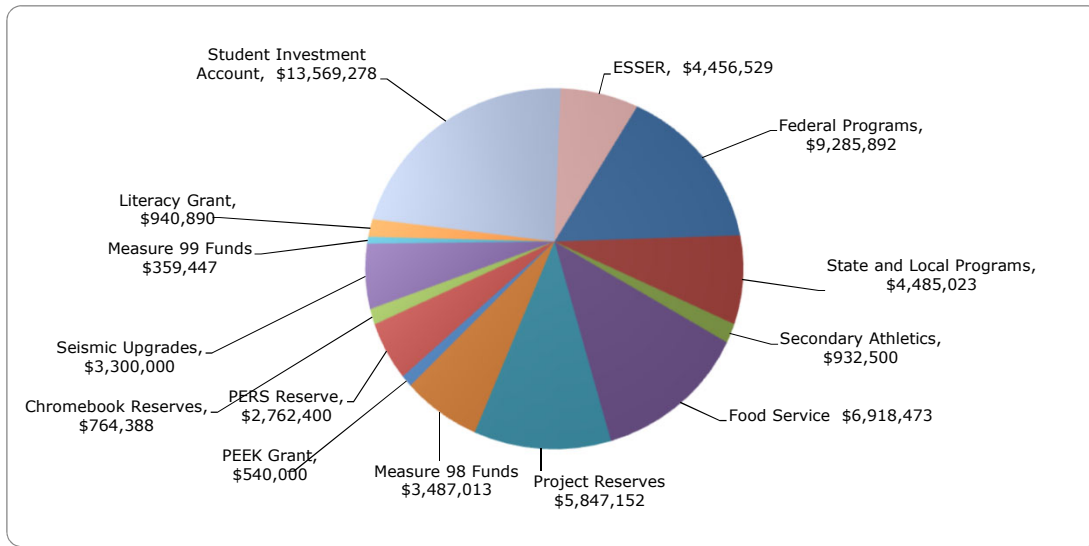
Special Revenue funds account for the proceeds of specific revenue sources (other than trusts, debt service, or capital projects) that are legally restricted to expenditure for specified purposes.

Federal Programs
Other Federal, State & Local Programs
PERS Reserve
Physical Education Expansion (PEEK)

Secondary Athletics
Food Service Operations
Seismic Upgrades
Project Reserves

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

Literacy Grant



Requirements by Appropriation Level	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Instruction*	27,467,425	24,181,836	24,594,624	27,143,603	27,143,602	-
Support Services*	9,428,519	10,354,344	14,613,352	9,430,211	9,430,211	-
Community Services*	6,261,102	5,761,598	7,764,378	6,573,804	6,573,804	-
Facilities Acquisition*	7,887,609	18,545,562	20,818,560	7,734,592	7,734,592	-
Transfers*	606,912	347,817	550,000	550,000	550,000	-
Contingency*	14,119,246	12,792,035	7,281,824	5,812,763	5,812,763	-
Fund Balance/Unappropriated Fund Balance	317,515	337,515	408,393	404,013	404,013	-
Total Expenditures/Appropriations	66,088,328	72,320,708	76,031,131	57,648,985	57,648,985	-

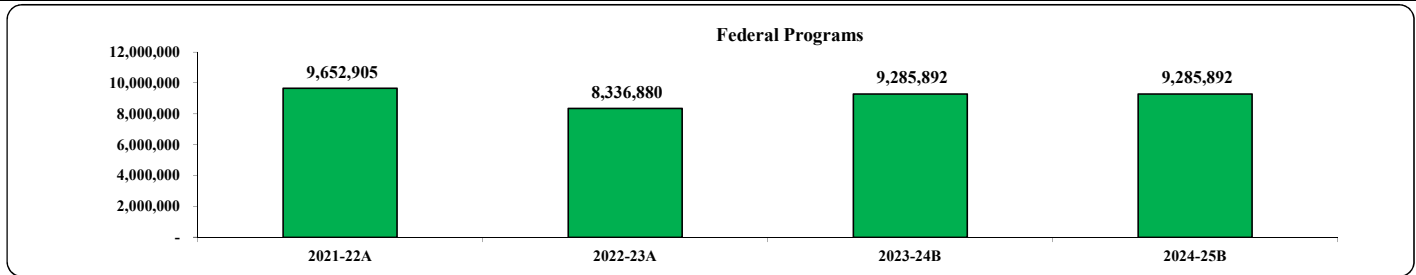
*Appropriation Level

Requirements by Program	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Federal Programs	9,652,905	8,336,880	9,285,892	9,285,892	9,285,892	-
Other Federal, State and Local Programs, Furn, Summer	3,715,211	5,282,217	4,204,892	4,485,023	4,485,023	-
PERS Reserve	3,312,400	3,312,400	3,312,400	2,762,400	2,762,400	-
Physical Education Expansion (PEEK)	551,562	543,875	540,000	540,000	540,000	-
Secondary Athletics	910,429	1,004,832	842,523	932,500	932,500	-
Food Service Operations	8,191,711	8,382,917	7,400,838	6,918,473	6,918,473	-
Seismic Upgrades	2,326,188	1,679,875	3,055,597	3,300,000	3,300,000	-
Project Reserves	5,971,090	8,447,607	8,167,651	5,847,152	5,847,152	-
Chromebook Reserve	2,514,328	3,764,388	5,014,388	764,388	764,388	-
Measure 98 - High School Success	3,258,752	3,234,860	3,351,907	3,487,013	3,487,013	-
Measure 99 Outdoor School	232,239	424,314	436,011	359,447	359,447	-
Literacy Grant			903,992	940,890	940,890	-
Student Investment Account (SIA)	10,699,242	12,262,202	13,037,354	13,569,278	13,569,278	-
ESSER Grants	14,752,269	15,644,341	16,477,685	4,456,529	4,456,529	-
Total Requirements by Fund	66,088,328	72,320,708	76,031,131	57,648,985	57,648,985	-

Special Revenue Resources/Appropriations are projected at \$57.6M for FY24-25, a decrease of -\$18.4M (-24.18%) from the FY23-24 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	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
RESOURCES By Grant Including Carryover						
Title I (A,C,D)	4,935,728	4,066,727	4,212,358	4,212,358	4,212,358	
IDEA	3,219,701	1,920,444	2,169,030	2,169,030	2,169,030	
ESSA	77,499	78,483	100,000	100,000	100,000	
Title IIA - Improving Teacher Quality	495,349	382,536	551,034	551,034	551,034	
PERKINS	172,863	196,549	165,000	165,000	165,000	
Other Federal Grants/Carryover	143,361	512,341	528,470	528,470	528,470	
Fruit and Vegetable Grants	4,029	77,858	185,000	185,000	185,000	
American Rescue Plan (ARP)	330	580,883	863,000	863,000	863,000	
Title III - English Language Acquisition	121,121	142,028	132,000	132,000	132,000	
Title IV -	437,925	294,098	320,000	320,000	320,000	
McKinney Vento Homeless Education	45,000	84,933	60,000	60,000	60,000	
TOTAL RESOURCES	9,652,905	8,336,880	9,285,892	9,285,892	9,285,892	-
REQUIREMENTS						
Instruction	7,405,264	6,623,051	7,376,973	7,376,973	7,376,973	
Support Services	2,208,038	1,550,911	1,727,456	1,727,456	1,727,456	
Community Services	15,650	92,833	103,401	103,401	103,401	
Facilities Acquisition	23,953	70,085	78,063	78,063	78,063	
Transfers						
TOTAL REQUIREMENTS	9,652,905	8,336,880	9,285,892	9,285,892	9,285,892	-



Federal Program grant revenues are projected at \$9.28M in the FY24-25 Budget, which is equal to the FY23-24 Budget. Over 80% of the grant monies are awarded in two areas: IDEA and Title I. A description of the District's two major Federal Programs are described as follows:

IDEA - Under the Individuals with Disabilities Education Act (IDEA), federal Special Education funds are distributed by the state through three grant programs. Part B of the law, the main program, authorizes grants to state and local education agencies to offset part of the costs of the education needs of children with disabilities 5-21 years of age. The purpose of special education is to provide a Free Appropriate Public Education (FAPE) to eligible students at public expense, under public supervision and direction, at no cost to the parents, and in conformity with an Individualized Education Program (IEP). Special Education services include specially designed instruction, related services, and supplementary aides designed to meet the unique needs of a child with a disability. The District's Special Education Child Count for 2020-21 was 2,138, 2021-22 was 2,160 students, 2022-23 was 2,089, and 2,211 for 2023-24.

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 FY22-23	Students Served in FY23-24
Educational Resource Centers (provided at all schools)	1,516	1,573
Speech-Language Therapy	1,407	1,486
Assessment & Evaluation Teams	964*	1,023*
Self-contained Classes - MAPS and FOCUS and Transition (18-21) programs at fifteen (15) schools	376	384
Occupational Therapy	153	185
Program for Deaf and Hard of Hearing	5	6
Steps Classes (operated by SOESD) at two (2) schools	14	15

*1/3 of SECC plus total number of initial evaluations completed.
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. Includes .50 FTE of Federal Programs & School Improvement Director and .95 FTE Systems Analyst II. There is 1.0 FTE for family equity.

Extended Time for Learning. This is a required set-aside for extending academic learning time. Extra hours for licensed teachers and classified staff to provide out-of-school programs at Title I-A schools to deliver intensive programs.

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

Parent Involvement. This is a required set-aside to implement effective Parent/Family Involvement. Each school receives \$15 per student in parent involvement funds; more than the required 1%.

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 providing interventions for students and managing building Title I-A budgets and programs at qualifying elementary schools.

Neglected funds. Provide a licensed teacher to support our Bridges to Barriers (B2B) program for at-risk students.

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

Equitable Services for Private Schools. Private schools that opt-in for Title I-A services receive a proportional amount of funds for professional development and direct interventions for reading and math instruction in the targeted assisted setting.

A portion of this 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 a graduation coach for high schools, after school and summer school experiences. 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-I-D funds are to support educational services provided within the Juvenile Services center. These funds pay for a classified staff member to provide assistance in instruction in reading, math and English Language services (if needed).

Title II-A: Teacher Quality

Four people are funded out of Title II-A with a total of 3 FTE.

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

To this end, teacher quality is the focus of all three Teaching and Learning Facilitators who support all three middle schools, Ruch and schools identified as needing extra support due to School Improvement Status.

Equitable Services for Private Schools. Private schools that opt-in for Title II-A services receive a per pupil amount as set by the 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 include 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 programs.

An Emerging Multilingual and Migrant Services Coordinator supports the English Language programs across the district. In addition, 1.5 FTE, split between the two comprehensive high schools, supports students in Newcomer programs, facilitate parent involvement and assist with transitions.

Title IVA : Student Support and Academic Enrichment (SSAE)

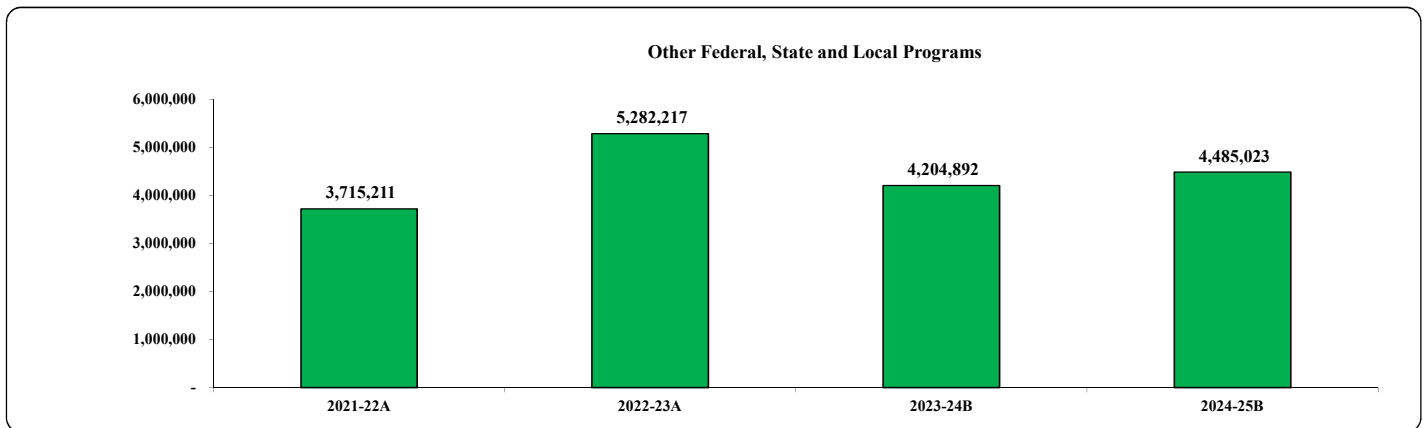
The purpose of the SSAE grant program is to improve students' academic achievement by increasing the capacity of states, LEAs, schools, and local communities in three areas: providing a well-rounded education, improving school conditions for a healthy and safe school environment, and increasing technical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

To improve school conditions for students, a .50 FTE Student Wellness administrator, .05 FTE for a Federal Programs Grant analyst to oversee compliance, and a staff member to support Technology and Digital Access for all schools.

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

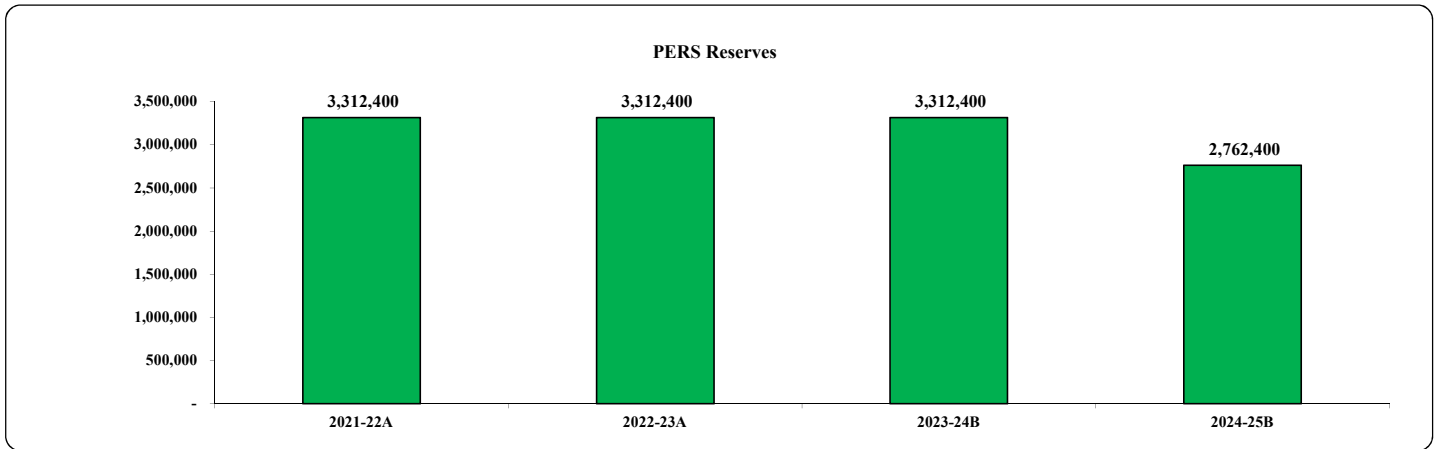
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
RESOURCES						
Local Sources	351,933	421,939	175,000	175,000	175,000	
Intermediate Sources	-	-	11,330	11,330	11,330	
State Sources	1,431,892	3,050,551	2,375,000	3,075,000	3,075,000	
Federal Sources	-	-	13,000	13,000	13,000	
Transfers In	655,418	537,817	543,000	25,000	25,000	
Beginning Fund Balance	1,275,968	1,271,909	1,087,562	1,185,694	1,185,694	
TOTAL RESOURCES	3,715,211	5,282,217	4,204,892	4,485,023	4,485,023	-
REQUIREMENTS						
Instruction	2,321,858	2,417,498	2,521,860	2,800,000	2,800,000	
Support Services	36,517	1,643,359	80,000	425,000	425,000	
Community Services	37,318	126,304	33,618	33,618	33,618	
Facilities Acquisition	50,000	7,493	383,721	50,000	50,000	
Transfers Out						
Contingency	1,194,519	1,012,562	1,110,694	1,101,406	1,101,406	
Unappropriated Fund Balance	75,000	75,000	75,000	75,000	75,000	
TOTAL REQUIREMENTS	3,715,211	5,282,217	4,204,892	4,485,023	4,485,023	-



The FY24-25 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.

Special Revenue Funds - PERS Reserves

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
RESOURCES						
Transfers In to PERS	-	-	-	-	-	-
Beginning Fund Balance	3,312,400	3,312,400	3,312,400	2,762,400	2,762,400	-
TOTAL RESOURCES	3,312,400	3,312,400	3,312,400	2,762,400	2,762,400	-
REQUIREMENTS						
Transfer to GF	-	-	550,000	550,000	550,000	-
Contingency	3,312,400	3,312,400	2,762,400	2,212,400	2,212,400	-
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	3,312,400	3,312,400	3,312,400	2,762,400	2,762,400	-



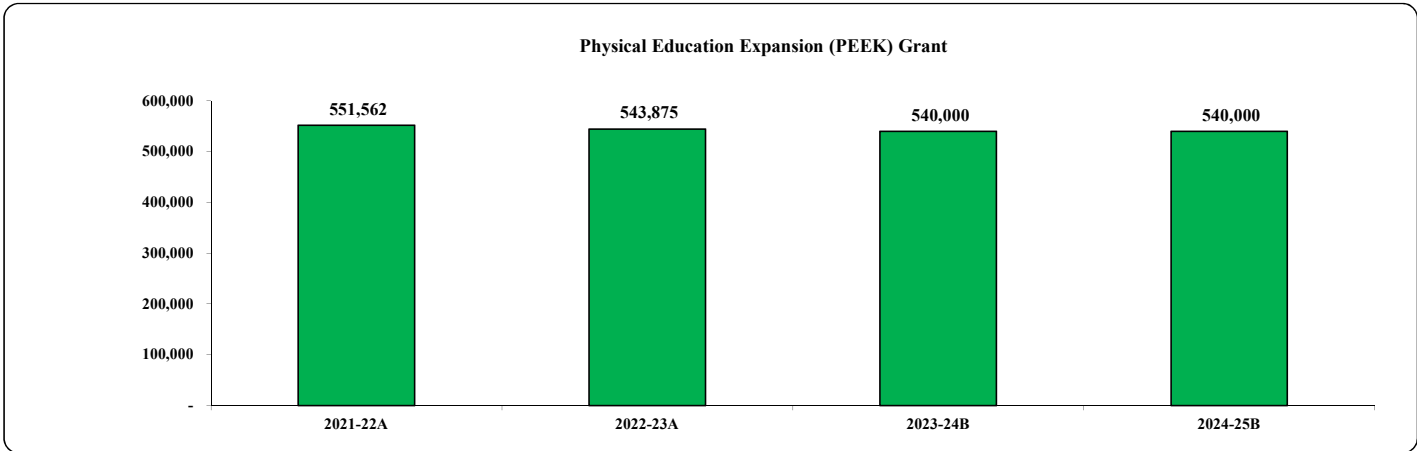
This fund represents the PERS reserve that was originally setup to partially offset large rate increases in the PERS rate over the 2017-19 biennium and beyond. In FY24-25 there will be a transfer of \$0.55M to the General Fund. The graph below shows the unfunded actuarial liability over time.

UNFUNDED ACTUARIAL LIABILITY (UAL) HISTORY AND FUNDED RATIO¹

Valuation ² Date	With Side Accounts ³ (starting in 2002)		Without Side Accounts	
	UAL (\$M)	Funded Ratio (%)	UAL (\$M)	Funded Ratio (%)
2000	1,545	96.4	1,545	96.4
2001	-2,031	105.4	-2,031	105.4
2002	3,204	92.0	3,983	89.9
2003	1,751	96.1	6,227	86.0
2004	2,122	95.6	7,678	84.0
2005	-1,751	104.0	4,919	91.0
2006	-5,019	109.7	2,229	95.7
2007	-6,120	111.5	1,538	97.1
2008	10,998	80.0	16,133	70.4
2009	8,108	86.0	13,598	76.0
2010 ⁴	7,700	87.0	13,300	78.0
2011	11,030	82.0	16,255	73.0
2012 ⁵	5,600	91.0	11,100	82.0
2013	2,600	96.0	8,500	86.0
2014 ⁶	12,100	84.0	18,000	76.0
2015	16,200	79.0	21,800	71.0
2016	19,911	75.4	25,300	68.8
2017 ⁷	16,700	80.0	22,300	73.0
2018	21,800	75.0	27,000	69.0
2019	19,100	79.0	24,600	72.0
2020	22,900	76.0	28,000	71.0
2021	13,400	86.0	20,000	80.0
2022	21,800	79.0	28,000	73.0

Special Revenue Funds - Physical Education Expansion (PEEK) Grant

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
RESOURCES						
State Sources	305,069	543,875	250,000	250,000	250,000	
Transfer from GF	246,493	-	290,000	290,000	290,000	
Beginning Fund Balance						
TOTAL RESOURCES	551,562	543,875	540,000	540,000	540,000	-
REQUIREMENTS						
Instruction	551,562	543,875	540,000	540,000	540,000	-
Contingency						
TOTAL REQUIREMENTS	551,562	543,875	540,000	540,000	540,000	-



This page shows the Physical Education Expansion (PEEK) Grant. The District expects to be awarded the PEEK Grant again for the FY24-25 school year, in the amount of \$250K. We will be notified regarding the FY24-25 school year in the summer of 2024.

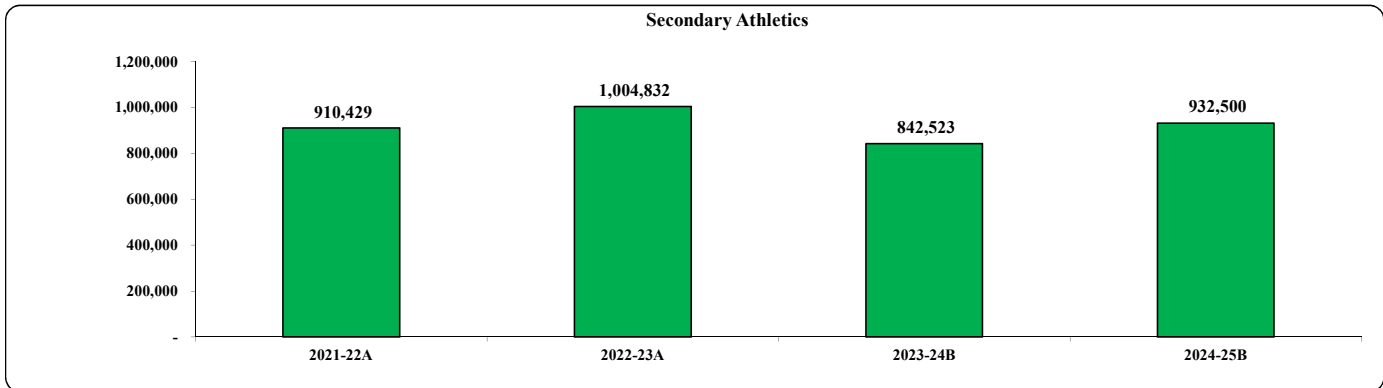
Background

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	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
RESOURCES						
Admissions	76,536	109,737	90,000	127,500	127,500	
Participation Fees	93,064	136,390	95,000	125,000	125,000	
Other Local Sources	5,946	9,762		35,000	35,000	
State Sources - OSAA	-	33,315	25,000	25,000	25,000	
Transfer from GF	375,000	500,000	620,000	620,000	620,000	
Beginning Fund Balance	359,883	215,627	12,523	0	0	
TOTAL RESOURCES	910,429	1,004,832	842,523	932,500	932,500	-
REQUIREMENTS						
Instruction - Middle School Co-Curricular:						
Salaries and Wages	-	-	-	600	600	
Employee Benefits	-	-	-	150	150	
Purchased Services	32,098	34,766	55,150	68,850	68,850	
Supplies and Materials	3,729	24,974	35,500	35,500	35,500	
Capital Outlay	-	-	6,000	6,000	6,000	
Other Objects	3,250	5,005	1,000	3,000	3,000	
Total Middle School	39,077	64,745	97,650	114,100	114,100	-
Instruction - High School Co-Curricular						
Salaries and Wages	1,947	-	-	60,000	60,000	
Employee Benefits	599	-	-	15,000	15,000	
Purchased Services	378,475	606,440	604,223	586,750	586,750	
Supplies and Materials	134,932	160,921	84,650	84,650	84,650	
Capital Outlay	58,147	47,110	20,000	20,000	20,000	
Other Objects	81,625	113,093	36,000	52,000	52,000	
Total High School	655,725	927,564	744,873	818,400	818,400	-
Contingency	215,627	12,523	0	0	0	-
Fund Balance						
TOTAL REQUIREMENTS	910,429	1,004,832	842,523	932,500	932,500	-



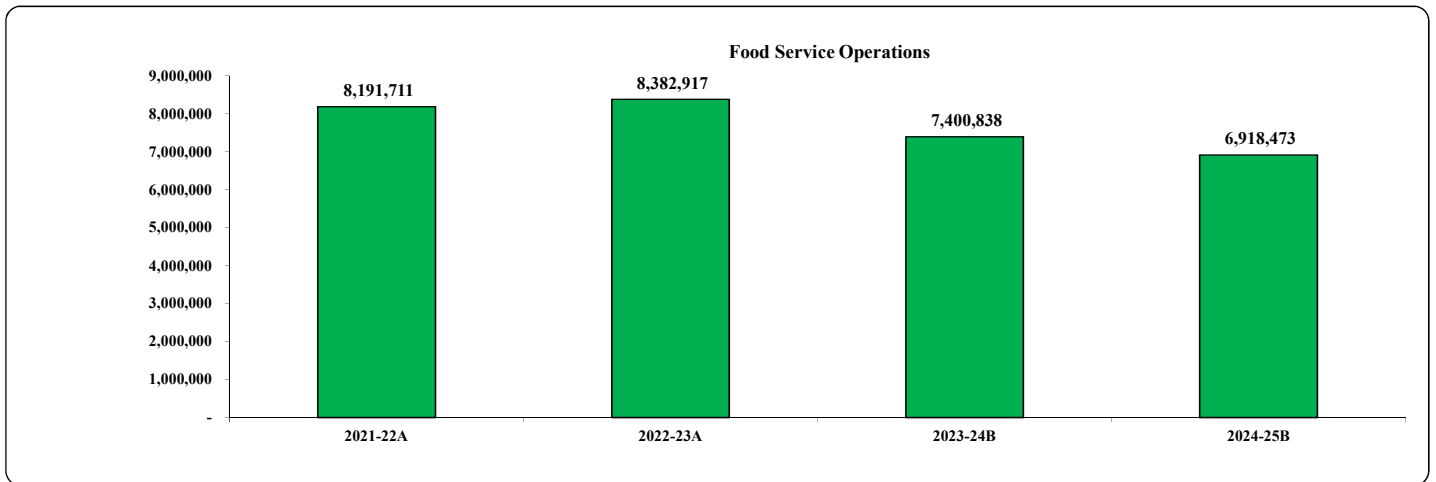
Secondary Athletics includes revenues and expenses other than the coaching stipends that are paid for by the General Fund (GF) in function 1122 (p.39) and 1132 (p.43). In FY24-25, the GF will transfer \$620K to help support this fund. Other revenues are received from admission fees to games and participation fees from athletes.

Admissions revenue was affected in prior years by the cancellation of home contests due to COVID-19. The other revenue source is athletic participation fees, and 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 four years. This will keep athletes in newer technology with a higher standard of care.

Special Revenue Funds - Food Service Operations

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
RESOURCES						
Daily Sales - School Lunch Program	60,925	90,246	50,000	50,000	50,000	
Other Local Sources						
Federal Sources - School Lunch	6,043,142	4,520,459	4,500,000	4,500,000	4,500,000	
Other Sources	55,587	1,436,651	1,012,000	1,012,000	1,012,000	
Transfer						
Beginning Fund Balance	2,032,057	2,335,562	1,838,838	1,356,473	1,356,473	
TOTAL RESOURCES	8,191,711	8,382,917	7,400,838	6,918,473	6,918,473	-
REQUIREMENTS						
Community Services:						
Salaries/Wages/Benefits						
Purchased Services	4,114,584	4,708,800	5,014,000	5,164,420	5,164,420	
Supplies and Materials	480,410	90,366	90,366	90,366	90,366	
Other (Primarily Indirect Overhead to General Fund)	286,767	286,344	240,000	240,000	240,000	
Capital Outlay	974,389	1,458,569	700,000	500,000	500,000	
Total Community Services	5,856,149	6,544,079	6,044,366	5,994,786	5,994,786	-
Transfers	-	-	-	-	-	-
Contingency	2,335,562	1,838,838	1,356,473	923,687	923,687	-
Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	8,191,711	8,382,917	7,400,838	6,918,473	6,918,473	-



Total requirements are down -\$0.48M or 6.52% 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.

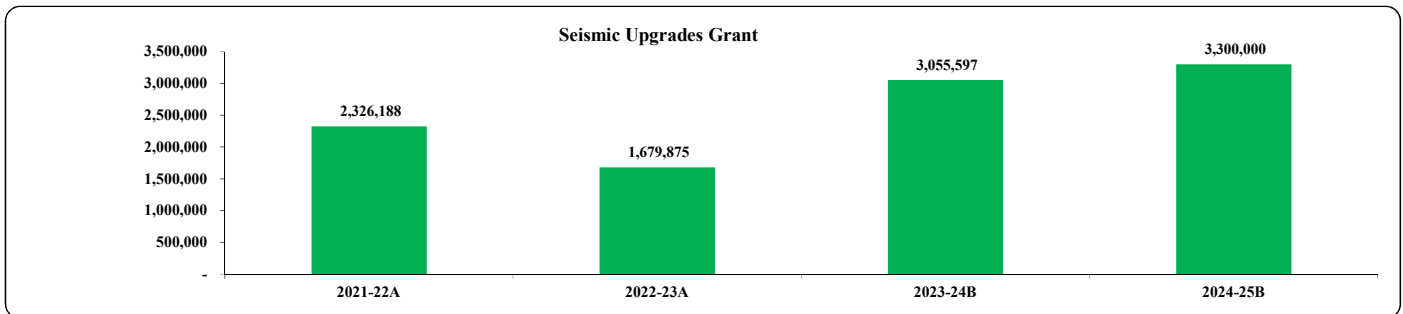
MSD food services are provided for students by Sodexo, Inc. The majority of the anticipated requirements or expenditures are reflected in Purchased Services, which is primarily comprised of Sodexo's fee to the district, which includes all food, supplies, and labor that go into providing individual meals. 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 1,500,000 meals and equivalent meals per year to students across all 20 school locations. Meals are calculated on the following contractual basis, set by ODE: Lunch and Supper = 1/1, Breakfast = 3/1, Afterschool Snacks = 4/1, Equivalent meals = \$3.86/1.

At this time costs are offset by federal sources and daily sales. The Federal Sources are from the USDA National School Lunch, Supper, and Afterschool Snack Programs. If additional resources were needed to cover costs, those resources would come from a transfer from the General Fund.

Special Revenue Funds - Seismic Upgrades Grant

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
RESOURCES						
State Sources	1,293,078	1,205,992	1,750,000	2,500,000	2,500,000	
Transfer from General Fund	800,000	97,014	1,550,000	-	-	
Beginning Fund Balance	233,110	376,869	(244,403)	800,000	800,000	
TOTAL RESOURCES	2,326,188	1,679,875	3,055,597	3,300,000	3,300,000	-
REQUIREMENTS						
Transfer from General Fund	-	-	-	-	-	-
Capital Outlay	1,949,319	1,924,278	2,255,597	3,300,000	3,300,000	-
Contingency	376,869	(244,403)	800,000			
TOTAL REQUIREMENTS	2,326,188	1,679,875	3,055,597	3,300,000	3,300,000	-



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.

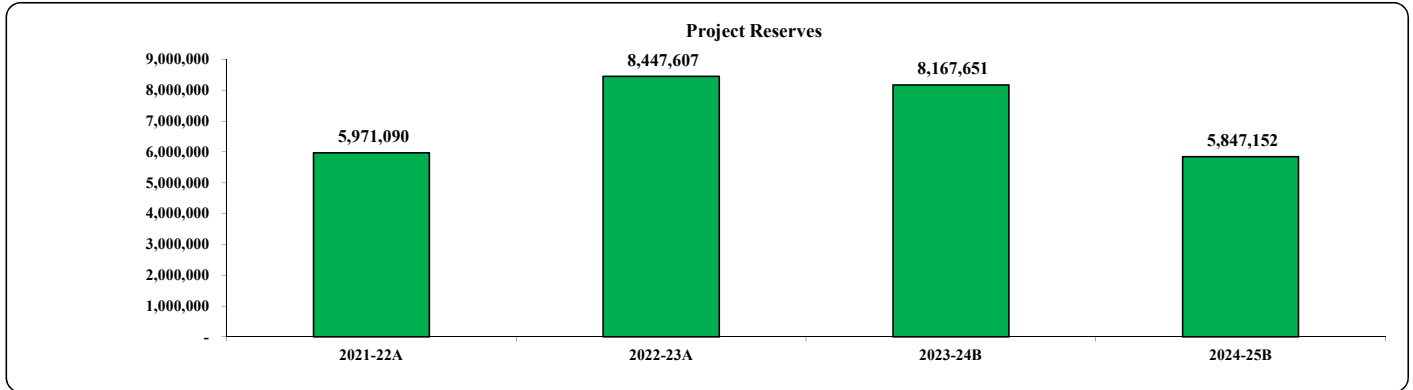
The Jacksonville Elementary Phase I seismic upgrade began in June 2023, and was completed in August of 2023. The entire campus will be updated to immediate occupancy standards when Phase II begins in June of 2024. The project will reach substantial completion before classes begin in August. This project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

In FY23-24 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 \$0.75 million being contributed by MSD and \$2,499,070 from a state seismic grant.

MSD will continue to work toward accomplishing all life safety and immediate occupancy seismic goals in the years to come. In FY24-25, we will pursue SRGP funding for seismic upgrades at Griffin Creek and Kennedy elementary schools.

Special Revenue Funds - Project Reserves

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
RESOURCES						
Transfer from General Fund	2,780,000	3,822,986	4,335,000	2,610,000	2,610,000	
Transfer from General Fund: Turf Replacement	20,000	20,000	20,000	20,000	20,000	
Other (including PPC, ETO)	441,509	412,693	400,000	400,000	400,000	
Construction Excise Tax (CET)	1,031,365	836,392	830,000	830,000	830,000	
Beginning Fund Balance	1,698,216	3,355,536	2,582,652	1,987,152	1,987,152	
TOTAL RESOURCES	5,971,090	8,447,608	8,167,652	5,847,152	5,847,152	-
REQUIREMENTS						
Instruction:						
Curriculum Spending						
Textbooks	74,011	1,005,122	1,025,000	1,650,000	1,650,000	
Elementary School						
Middle School						
High School						
Curriculum Reserves	-	-	-	-	-	
Total Instruction	74,011	1,005,122	1,025,000	1,650,000	1,650,000	-
Network and Telecommunication Services (NTS)						
Purchased Services						
Supplies, Dues and Fees						
Software Spending						
IT Hardware Spending	747,334	1,921,747	1,310,000	1,233,755	1,233,755	
Total NTS Support Services	747,334	1,921,747	1,310,000	1,233,755	1,233,755	-
Facilities Acquisition and Construction:						
Support Service Spending						
Capital Spending	1,262,880	2,938,086	3,845,500	1,850,000	1,850,000	
Total Facilities Acquisition and Construction	1,794,209	2,938,086	3,845,500	1,850,000	1,850,000	-
Total Spending	2,615,554	5,864,955	6,180,499	4,733,755	4,733,756	-
Stadium Turf Replacement Reserves	242,515	262,515	282,515	302,515	302,515	
Curriculum Reserves						
Contingency	3,113,021	2,320,137	1,704,637	810,882	810,882	
TOTAL REQUIREMENTS	5,971,090	8,447,607	8,167,651	5,847,152	5,847,152	-



The Project Reserves Fund is dedicated for curriculum, computer hardware, computer software, large facility repair and maintenance projects, and reserves. The fund is budgeted to receive a \$2.61M transfer from the General Fund in FY24-25 for these purposes. The fund will also receive a \$20K transfer from the General Fund, which is reserved for improvements at Spiegelberg Stadium. The fund is forecasted to receive Construction Excise Tax (CET) receipts estimated at \$0.83M and Public Purpose Charge (PPC) receipts estimated at \$0.4M.

This section describes the three areas that are funded under Project Reserves: Curriculum (\$1.65M), Network and Telecommunication Services (\$1.23M), and Facilities (\$1.85M), which are described in detail in the following pages.

Special Revenue Funds - Project Reserves

Capital and Repair and Maintenance Projects Planned for FY24-25

Facilities Projects

Furniture Replacement	Dollars	Location	Project Code	Project Manager
Furniture Replacement Cycle (Administration)	\$5,000	Misc.	25PRRFFN00	Havnicar
Furniture Replacement Cycle (Elementary)	\$45,000	Misc.	25PRRFFNXX	Havnicar
Furniture Replacement Cycle (Secondary)	\$50,000	Misc.	25PRRFFNXX	Havnicar

Site Improvements	Dollars	Location	Project Code	Project Manager
North Gym Floor	\$70,000	North	25PRRFFL01	Facilities
North Restroom Remodel	\$185,000	North	25PRRFRX01	Facilities
North Baseball Field Repairs	\$75,000	North	25PRRFFI01	Facilities
North Gym Lights	\$75,000	North	25PRRFFL01	Facilities
Hedrick Security Fencing/Track Shed	\$185,700	Hedrick	25PRRFFE06	Facilities
Hoover Generator	\$184,300	Hoover	25PRRFEF06	Facilities
Hoover Cafeteria Doors	\$35,000	Hoover	25PRRFFDR16	Facilities
Spiegelberg Seating/Outbuilding Improvements	\$195,000	Spiegelberg	25PRRFFBL99	Facilities
McLoughlin Site Improvements	\$45,000	McLoughlin	25PRRFIM08	Facilities
Storage Structure	\$115,000	Misc	25PRRFFSG00	Facilities
Drain Fields	\$70,000	Lone Pine/Kenne	25PRRFFDR38/40	Facilities
District Concrete	\$80,000	Misc	25PRRFFRC00	Facilities
District Asphalt	\$85,000	Hedrick/Mac	25PRRFFRC06/08	Facilities
South Weight Room Floor	\$350,000	South	25PRRFFWR04	Facilities
Total Maintenance Projects FY24-25	\$1,850,000			

Special Revenue Funds - Project Reserves

Capital Repairs Fund Narratives

Capital and Repair and Maintenance Project Narratives FY24-25

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

North Gym Floor (\$70,000)

This budget amount is to sand and coat the gym floor and includes updated logos and court lines.

North Restroom Remodel (\$155,000)

The District is planning to remodel two restrooms at North High. The project will create several private stalls with a common hand wash area. The intent of this project is to make better use of the restrooms, reduce vandalism and fights that break out in these areas that are difficult to monitor.

North Baseball Field Repairs (\$75,000)

These funds will be used to level the fields behind first base and along the running lanes. The change in elevation from the infield to the aprons and outfield are potentially dangerous for players. We will also address the need for more lighting along the walking pathway to the fields, making it safer for students and staff to travel to and from the fields after dark.

North Gym Lights (\$75,000)

This project will upgrade the gym lights, gym lobby lights, and locker room hallway lights all to LED. This project will result in a substantial energy savings and improved lighting.

Hedrick Security Fencing/Track Shed (\$185,700)

This project will add new security fencing at different locations around the site, creating a safer play area for students and staff at the west end of the school. There will also be a track storage shed built at the south end of the field.

Hoover Generator (\$184,300)

These funds will be used to add an emergency generator. The generator will be used as backup power to the gym and other select areas should we encounter an emergency event. This gym has been seismically upgraded to an immediate occupancy space that could be used for staging, shelter, or command center.

Hoover Cafeteria Doors (\$35,000)

These funds will be used to replace two sets of double doors on the Hoover cafeteria. The existing doors will not accept new hardware that allows for securing and exiting the space.

Spiegelberg Seating/Outbuilding Improvements (\$195,000)

These funds will purchase the parts and materials to install new aluminum bench seats on the home side of Spiegelberg Stadium. The long term plan is to incrementally add a new section of seating each of the next few years. The installation would be performed by a district carpenter, saving the district \$200K in labor expense.

McLoughlin Site Improvements (\$45,000)

The district will hire a contractor to install portions of new fencing near the play area and sports fields at McLoughlin. This will help with security and make better use of current and future plans for the field and parking at the site.

Special Revenue Funds - Project Reserves

Storage Structure (\$115,000)

This project would build out a 82x20 metal building with a concrete floor, heat and power. It will be used for storage of district assets such as air purifiers, HVAC filters and IT equipment that are overflowing our current storage areas.

Drain Fields (\$70,000)

We have two sites with significant drainage issues that will be addressed with this project.

Lone Pine has a perpetual accumulation of water behind the north east wing. We will propose that a drain field be installed channeling the water to a catch basin with a sump that would pump the water into the storm drain system.

Kennedy has a similar problem adjacent to one of the playgrounds. At this site, we will install a curtain drain that will catch the water and direct it to the storm drainage system.

District Concrete (\$80,000)

These funds will be for the purpose of replacing damaged or unsafe concrete at specific locations throughout the district, and add retainage curbing to the renovated path at North. We will also install walkways within two playgrounds to give access to newly installed ADA inclusive playground equipment.

Wilson/Roosevelt: ADA Playground Paths

North: Curbs

Kennedy: Planter retaining walls/interior slab

Hoover: Fill Grates, Replace panel, walkway at rooms 45-46

Oakdale: South-side sidewalks

District Asphalt (\$85,000)

These funds will be used to repair select areas of failing asphalt at sites district wide, and create level areas for athletic storage sheds.

Hedrick: Track paths/Storage shed base

McLoughlin: Track path/Storage shed base

South Weight Room Floor (\$350,000)

These funds will be used to repair the concrete floor in the weight room at South. Major damage has been caused to this floor by the repeated dropping of free weights from chest level or higher. Much of the concrete, and supporting pan-deck below, will need to be demolished and reconstructed according to engineered specifications.

Total Capital Repair and Maintenance Projects FY24-25	\$	1,850,000
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Special Revenue Funds - Project Reserves

Network and Telecommunication Projects Planned for FY24-25

Description	Dollars	JL or PO	Manager
Computer Replacements	\$ 323,000	25PRRFCR00	Brabham
Security Camera Replacements	\$ 375,000	25PRRFSC00	Brabham
Access Point Replacements	\$ 45,755	25PRRF000	Brabham
Copier Replacements	\$ 120,000	25PRRFAP00	Brabham
Security Panel Replacements	\$ 60,000	25PRRFSZ00	Brabham
Upgrade internal fiber at sites to single-mode fiber	\$ 50,000	25PRRFFIBE	Brabham
Kindergarten Device Replacement	\$ 260,000	25PRRFDV00	Brabham
Total Network & Telecommunication Projects F	\$ 1,233,755		

Computer Replacement (\$323,000)

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. (5 yr project).

Security Camera Replacements (\$375,000)

Ongoing replacement plan of security cameras, replacing aging cameras and adding additional cameras based off of security assessments currently being performed (4 yr project).

Access Point Replacements (\$45,755)

Replacement of remaining aging access points. 80% of total paid through E-rate. The \$45,000 here represents the 20% of total cost that the district is responsible for.

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).

Upgrade internal fiber at sites to single-mode fiber (\$50,000)

Move all internal fiber runs, which feed different segments of the network, from outdated 62.5 and 50 micron technology to single mode fiber. 80% of total paid through E-rate. The \$50,000 here represents 20% of the total cost that the district is responsible for.

Kindergarten Device Replacement (\$260,000)

Replacement of KG devices, either iPads or Chromebooks depending on results of 23/24 pilot.

Total IT Infrastructure Projects FY24-25: \$ 1,233,755

Special Revenue Funds - Project Reserves

Curriculum Spending Plan

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



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

Curriculum FY24-25

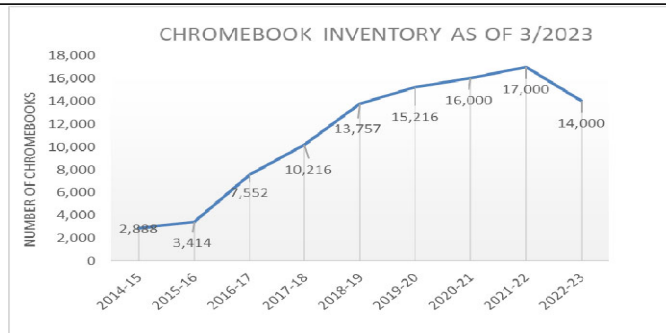
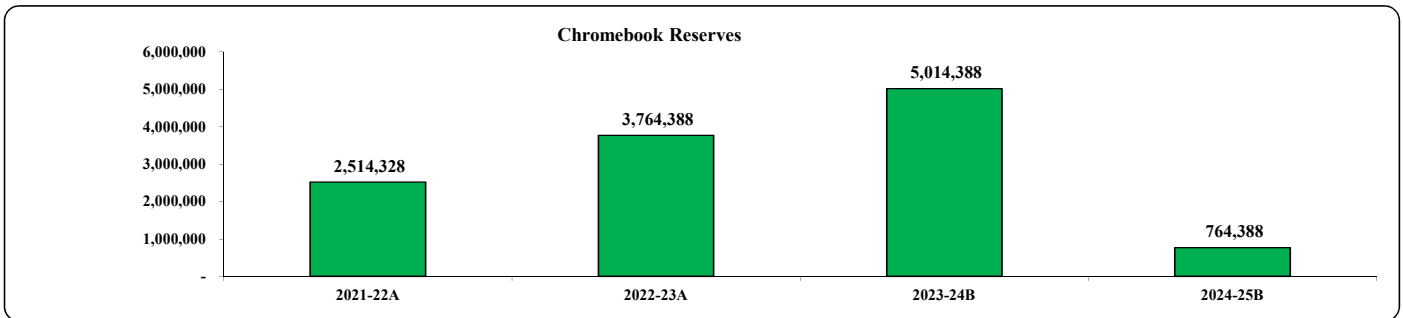
Mathematics K-12 is one of our highest priorities in the Medford School District. MSD is dedicating a great deal of professional learning opportunities for staff about teaching students both conceptual and computational mathematics. To do this effectively, access is needed to student and teacher materials in both print and digital formats that are aligned to state standards, reflect all kinds of learners, and support differentiated learning formats and activities. \$1.65M is currently budgeted in Curriculum Reserves in FY24-25 for the purchase of Mathematics teaching materials for K-12 by July 1, 2025.

Total Curriculum FY24-25: \$ 1,650,000.00

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

Special Revenue Funds - Support Services for Chromebook Spending

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
RESOURCES						
Transfer from GF	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	
Local Revenue	14,328	60	-	-	-	
Beginning Fund Balance	1,250,000	2,514,328	3,764,388	(485,612)	(485,612)	
TOTAL RESOURCES	2,514,328	3,764,388	5,014,388	764,388	764,388	-
REQUIREMENTS: Instruction						
Support Services	-	-	5,500,000	-	-	
Total Instruction	-	-	5,500,000	-	-	-
Contingency	2,514,328	3,764,388	(485,612)	764,388	764,388	-
Unappropriated Fund Balance						
TOTAL REQUIREMENTS	2,514,328	3,764,388	5,014,388	764,388	764,388	-



Chromebook Narrative FY24-25

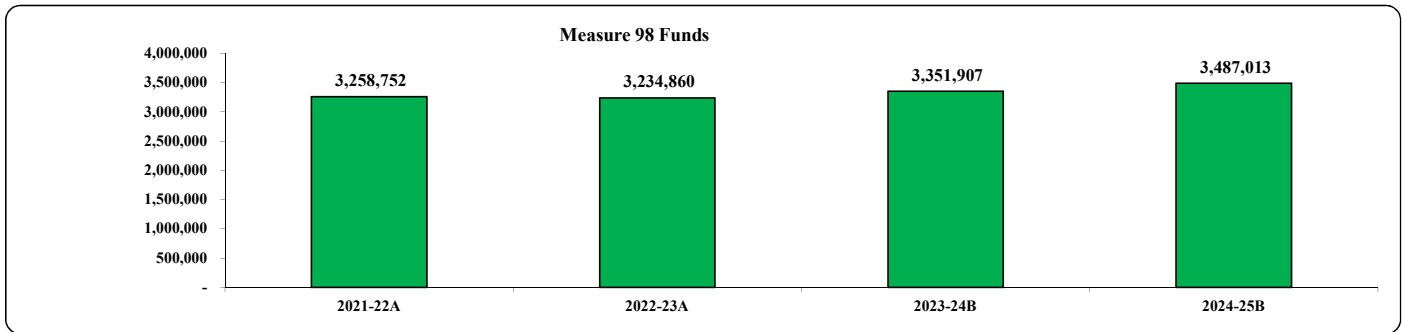
The District began setting aside \$1.25M each year starting in FY20-21 towards a new Chromebook Reserves account. Chromebooks cost approximately \$390 each and have an expected life span of six years. In past years, Chromebooks have been expensed out of the Special Revenue Projects Reserves Fund (pp.118-122) and the General Fund function Network and Telecommunication Services, 2669 (p.100). The initial 2013-14 purchase of 297 devices was a pilot to test the Chromebooks. Since that time the District has purchased 16,000 Chromebooks as of April, 2021, which have been assigned to teachers and students. More than 8,000 Chromebooks were distributed to students and teachers during the COVID-19 shelter in place order to support distance learning in 2020.

Chromebook Replacement 2023-24

- The majority of MSD devices will be end-of-life come June 2024.
 - 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	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
RESOURCES						
State Sources	3,460,029	3,306,549	3,345,042	3,482,436	3,482,436	
Beginning Fund Balance	(201,276)	(71,689)	6,865	4,577	4,577	
TOTAL RESOURCES	3,258,752	3,234,860	3,351,907	3,487,013	3,487,013	-
REQUIREMENTS: Instruction:						
CTE	990,174	1,164,919	1,113,349	1,158,384	1,158,384	
College and Career Readiness	1,080,691	890,345	1,116,991	1,162,789	1,162,789	
Dropout Prevention	1,259,577	1,172,730	1,116,991	1,162,789	1,162,789	
Middle School Preparedness						
Total Instruction	3,330,442	3,227,994	3,347,330	3,483,962	3,483,962	-
Contingency	(71,689)	6,865	4,577	3,051	3,051	-
TOTAL REQUIREMENTS	3,258,752	3,234,860	3,351,907	3,487,013	3,487,013	-



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

College Level Opportunities

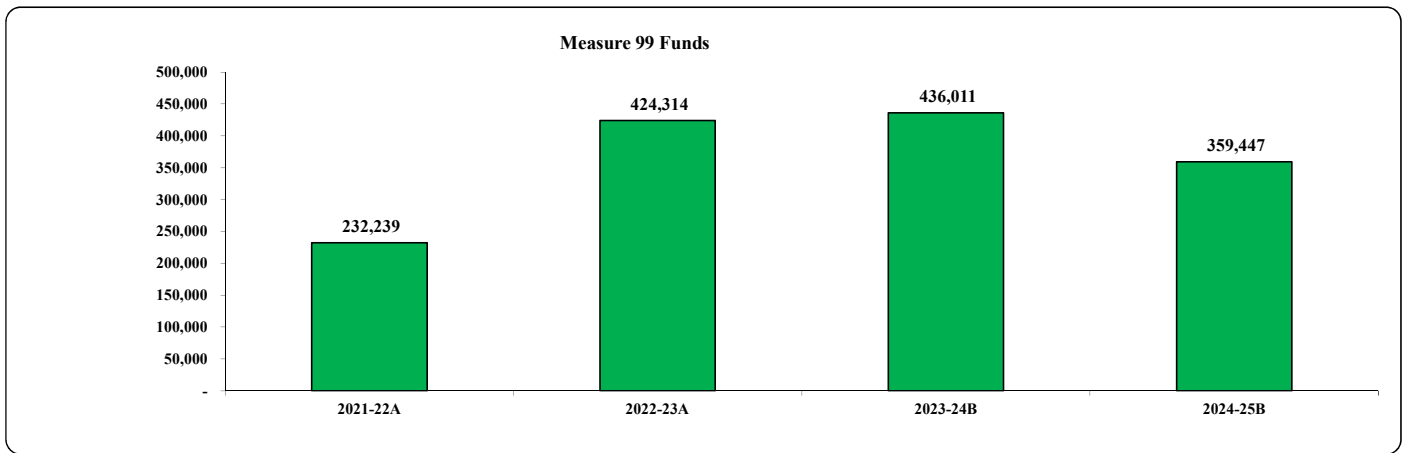
- Develop a K-12 School Counseling framework based on the American School Counselor Association (ASCA) standards and Oregon’s Framework for Comprehensive School Counseling Programs
- Support middle and high school counseling FTE
- Develop a Student Pathways Plan function within Synergy to document students’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

Dropout Prevention

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

Special Revenue Funds - Measure 99 Outdoor School

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
RESOURCES						
State Sources	261,284	330,936	330,936	330,936	330,936	
Beginning Fund Balance	(29,045)	93,378	105,075	28,511	28,511	
TOTAL RESOURCES	232,239	424,314	436,011	359,447	359,447	-
REQUIREMENTS						
Instruction	138,861	319,239	407,500	336,000	336,000	
Total Instruction	138,861	319,239	407,500	336,000	336,000	-
Pass-through to Charter Schools						
Contingency	93,378	105,075	28,511	23,447	23,447	-
TOTAL REQUIREMENTS	232,239	424,314	436,011	359,447	359,447	-



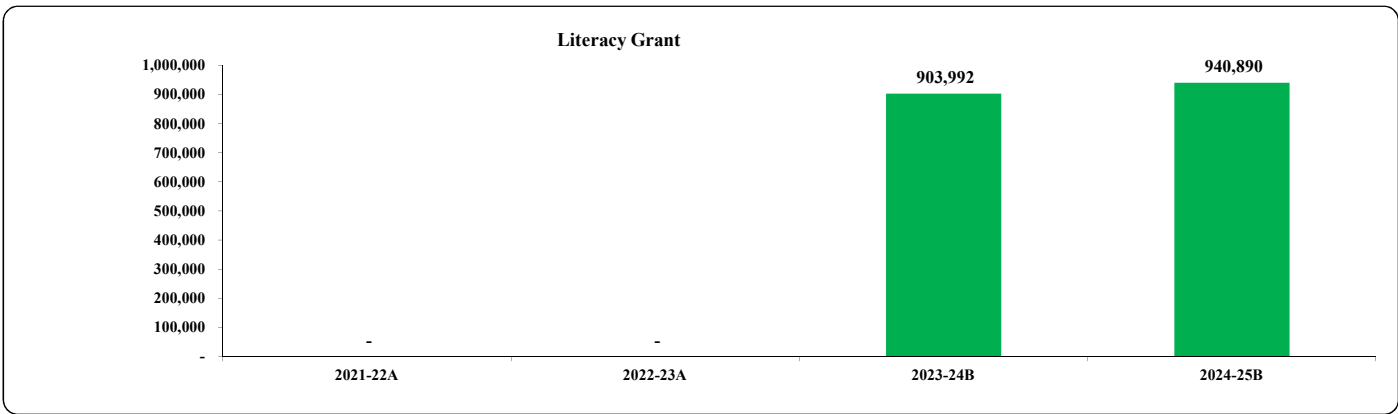
Measure 99 created an Outdoor School Education Fund from Oregon State Lottery Funds. The measure required that withdrawals from the State Lottery Fund cannot reduce lottery proceeds dedicated to the restoration and preservation of parks, beaches, watersheds, and native fish and wildlife. The Outdoor 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	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
RESOURCES						
State Sources			903,992	940,890	940,890	
Beginning Fund Balance						
TOTAL RESOURCES	-	-	903,992	940,890	940,890	-
REQUIREMENTS						
Instruction			903,992	940,890	940,890	
Support Services						
Community Services						
Facilities Acquisition/Construction						
Contingency				-	-	
Unappropriated Fund Balance & Reserves						
TOTAL REQUIREMENTS	-	-	903,992	940,890	940,890	-



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, extended learning opportunities, additional targeted instruction, and monitor these 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.

Our extended learning opportunity includes an Intensive Summer School Program, featuring a dedicated 2-week, 4 days per week Jumpstart Kindergarten initiative, designed to provide essential support for students requiring extra assistance. (\$228K)

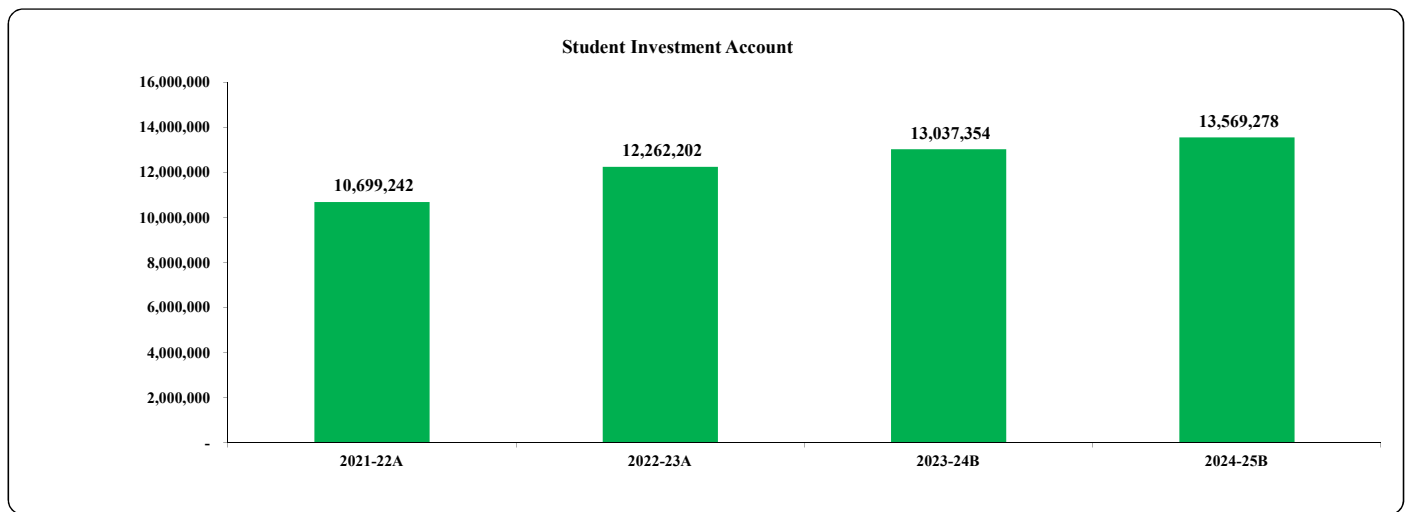
Additional Targeted Instruction (ATI) targets multiple language domains, including phonemic awareness, phonics, fluency, vocabulary, comprehension, oral language, and encoding. Grant funding provides the needed instructional materials. (\$241K)

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. (\$228K)

There is a budget for 2 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.

Special Revenue Funds - Student Investment Account

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
RESOURCES						
State Sources	10,699,242	11,226,980	13,037,354	13,569,278	13,569,278	
Beginning Fund Balance	-	1,035,222				
TOTAL RESOURCES	10,699,242	12,262,202	13,037,354	13,569,278	13,569,278	-
REQUIREMENTS						
Instruction	5,801,581	6,461,428	7,762,354	8,083,278	8,083,278	
Support Services	3,510,454	4,680,174	4,850,000	5,044,000	5,044,000	
Community Services	351,985	456,951	425,000	442,000	442,000	
Facilities Acquisition/Construction						
Contingency	1,035,222	663,649	-	-	-	
Unappropriated Fund Balance & Reserves						
TOTAL REQUIREMENTS	10,699,242	12,262,202	13,037,354	13,569,278	13,569,278	-



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

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

Allowable uses of SIA funds are broadly defined as:

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

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

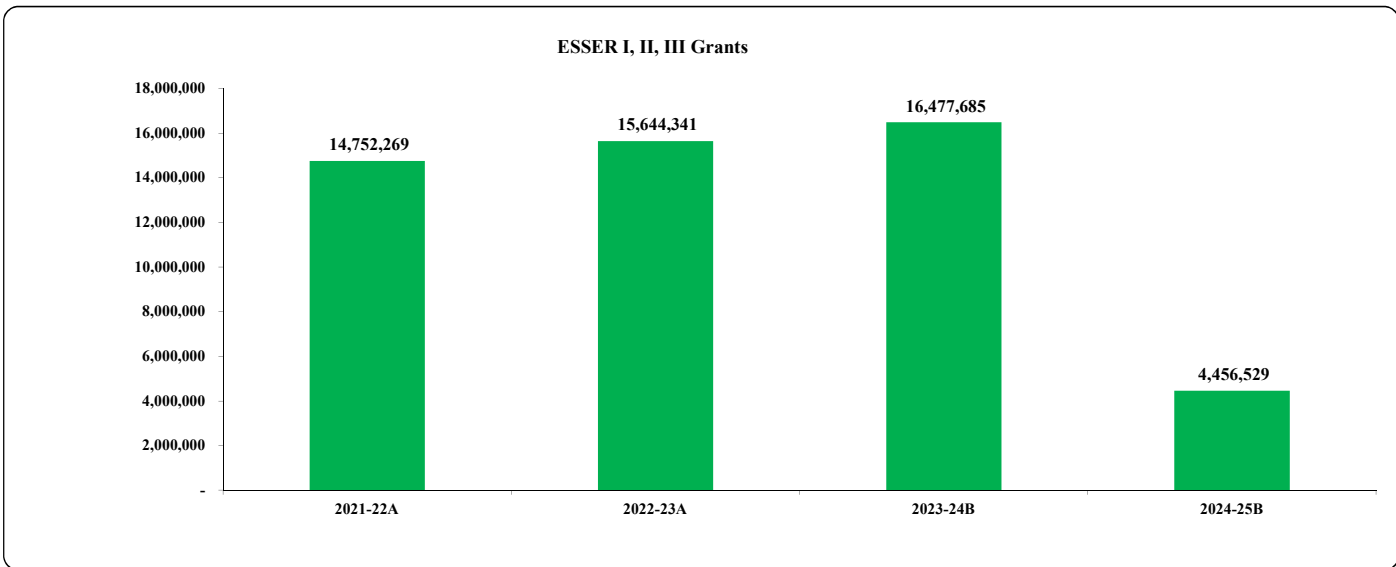
Special Revenue Funds - Student Investment Account

Description	2023-24		2024-25	
	FTE	Budget	FTE	Budget
Decrease SPED class size and caseloads	22.0	\$ 2,327,247	22.0	\$ 2,560,000
Non SPED class size reduction K-12	21.0	2,550,000	32.0	4,125,255
Elementary School Assistant Principals	14.0	2,225,000	10.0	1,590,000
Community, Family & Equity Coordinator, & Family Outreach Liasons	4.0	525,000	3.0	285,000
Align Curriculum/Director of Literacy & Math	4.0	833,000	3.0	700,000
Expand On Site Kindergarten Readiness	Contracted Staff	678,595	Contracted Staff	380,000
Kindergarten Readiness Facility Improvements		50,000		-
Professional Learning - Leadership		50,000		-
Well Rounded - Expand Enrichments in Elementary - Increased Prep Time	8.0	910,000	8.0	949,130
Mental Health Therapists - Pro SVC	Contracted Staff	120,000	Contracted Staff	120,000
Build SEL Curriculum - Profesional SVC	Contracted Staff	80,000	Contracted Staff	80,000
SEA Specialists	8.0	950,000	8.0	990,850
SUBTOTAL	81.0	\$ 11,298,843	86.0	\$ 11,780,235
Indirect Overhead		500,000		500,000
Subtotal Exluding Charter Schools		\$ 11,798,843		\$ 12,280,235
Charter School Pass Through		1,238,512		1,289,043
GRAND TOTAL	81.0	\$ 13,037,354	86.0	\$ 13,569,278

The FY24-25 budget is up \$0.5M or 4.1%. This is an increase of 5.0 FTE from 81 to 86 FTE. The FTE increase of 5.0 is made up of 11.0 FTE non-SpEd class size reduction K-12 transferred in from the General Fund, and the transfer of 1.0 FTE from the Family and Equity Coordinator position to the Title grant. There is also a reduction of 4.0 FTE elementary Assistant Principals, and the reduction of 1.0 FTE Curriculum Content Specialist.

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

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
RESOURCES						
Federal Sources	14,752,269	15,644,332	16,477,685	4,456,529	4,456,529	
Beginning Fund Balance		9				
TOTAL RESOURCES	14,752,269	15,644,341	16,477,685	4,456,529	4,456,529	-
REQUIREMENTS						
Instruction	7,149,044	2,892,335	1,000,000	1,000,000	1,000,000	
Support Services	2,926,176	761,055	1,000,000	1,000,000	1,000,000	
Community Services						
Facilities Acquisition/Construction	4,070,129	11,643,133	14,477,685	2,456,529	2,456,529	
Other Uses - Debt Service						
Other Uses: Transfers Out	606,912	347,817	-			
Contingency	9	(0)				
Unappropriated Fund Balance & Reserves						
Total Requirements	14,752,269	15,644,341	16,477,685	4,456,529	4,456,529	-



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 ends 9/30/2024. MSD's high level budget for the three ESSER grants is shown on the following page.

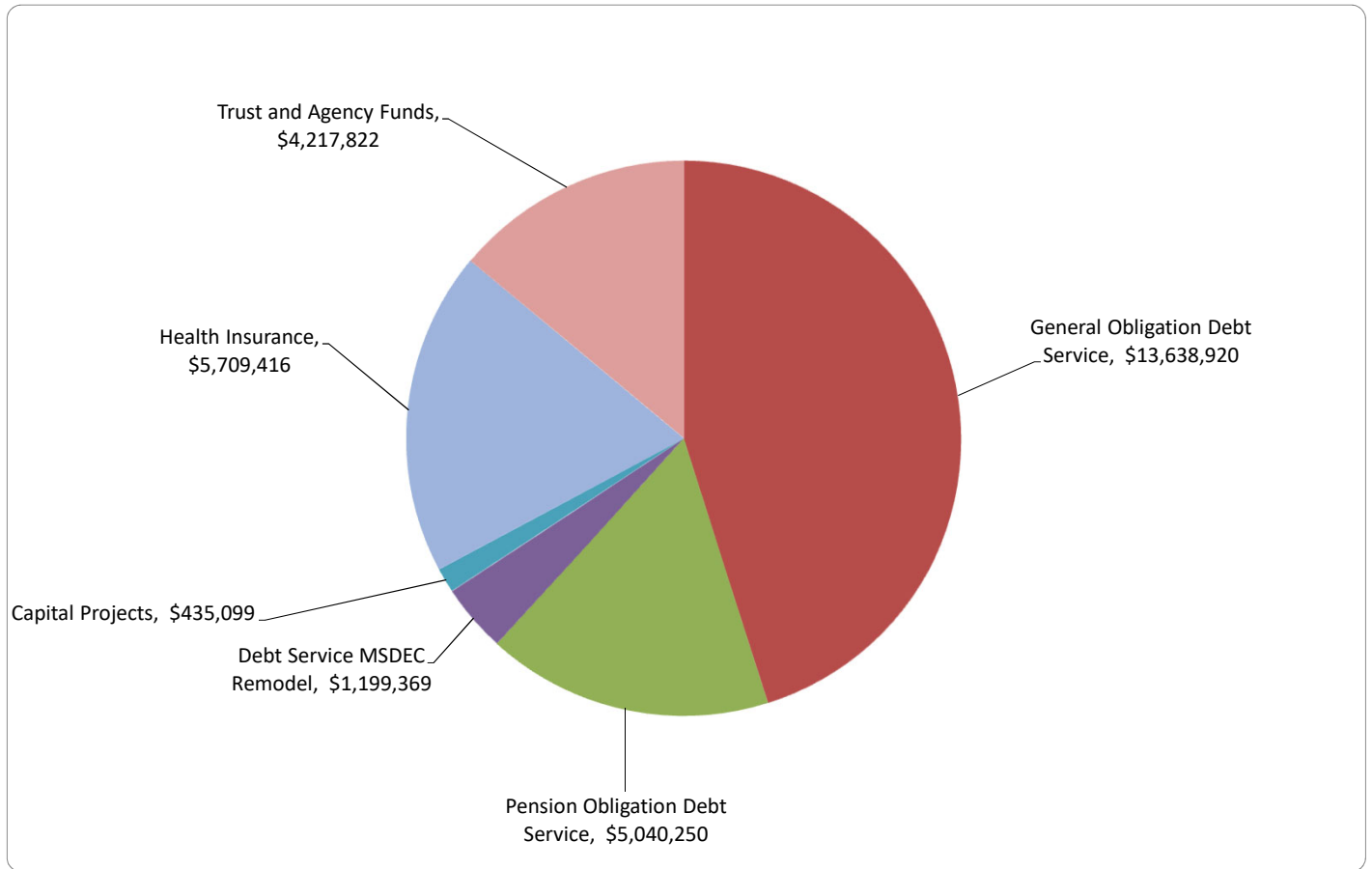
Special Revenue Funds - ESSER Grants Supplemental

Grant End Date	Complete	Complete	Projected		
	9/30/2022	9/30/2023	9/30/2024		
	ESSER I	ESSER II	ESSER III	Total ESSER	Comments
Grant Revenue	\$3,587,642	\$14,734,676	\$33,008,497	\$51,330,815	
Charter Pass Through	\$443,371	\$1,815,085	\$4,079,850	\$6,338,306	
Private School Pass Throughs	\$70,407	N/A	N/A	\$70,407	
JDEP Set Aside	\$501	\$47,477	\$0	\$47,978	
Net Grant After Pass Throughs	\$3,073,363	\$12,872,114	\$28,928,647	\$44,874,123	
Expenses					
Oakdale Middle School remodel Partial Contribution			13,700,000	\$ 13,700,000	Estimated \$31.2 Mill on Total Cost for remodel, \$17.5 million coming from FFC bond proceeds. There will be 50 additional classrooms available fall 2023.
HVAC/Air Handling/Window Projects		7,819,582	4,971,415	\$ 12,790,998	Major HVAC Projects at JFE, JVE, MMS, HMS and approximately 25 other small to intermediate HVAC projects throughout the district
Learning Loss Remediation/Maintaining Continuity	569,640	459,755	9,591,009	\$ 10,620,403	This is for incremental days - 7 days in 2021-22, one day in 2022-23 and two days in 2023-24 and 2024-25. And used in 2020-21 and 2021-22 and to a lesser extent 2022-23 to keep fund staff and maintain continuity when SSF revenue was not adequate to pay for them
IT Related Primary Chromebooks	1,728,191	1,164,220	-	\$ 2,892,411	Hotspots, Chromebooks, Zoom Licenses etc.
MOA Bartlett Building Purchase		1,894,000		\$ 1,894,000	Online School Location
Summer Learning	517,194	715,084	176,787	\$ 1,409,065	Amount could vary depending on size and type of programs
Indirect Overhead		139,584	206,935	\$ 346,519	
McKinney-Vento Support	100,000	200,000		\$ 300,000	There is no McKinney Vento Support in ESSER III, but there is a separate grant coming for this.
Professional Development		8,400	282,500	\$ 290,900	
Lost/Damaged Library & Text Books		265,810		\$ 265,810	
Sanitation Related	158,338	100,594		\$ 258,932	Additional Custodial Support
Childcare - Kid Time etc		78,744		\$ 78,744	
Drinking Fountain Bottle Fills		19,362		\$ 19,362	
Medford to Raiders		6,979		\$ 6,979	
Total Expenses	\$3,073,363	\$12,872,114	\$28,928,646	\$44,874,123	

The three ESSER federal grants are estimated to provide approximately \$51.3 M in one-time funding to address the impact of the Coronavirus. Of the \$51.3 M approximately \$6.4 M will be passed through to Charter schools or other entities/programs. Of the remaining \$44.9 M, \$15.6 M will be spent towards making additional space available, \$12.8 M will be spent on upgrading, replacing or repairing HVAC to improve air flow/handling, \$10.6 M will be spent on addressing learning loss and maintaining continuity of staff during the pandemic, \$2.9 M on purchasing technology to support distance learning, \$1.4 M to support extended year/summer learning, \$0.3 M on McKinney Vento support, \$0.3 M replacing lost/damaged library & text books and \$1.0 M to support various other activities/programs addressing impacts of COVID-19 on District staff and students.

Resources and Requirements - Other Funds

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



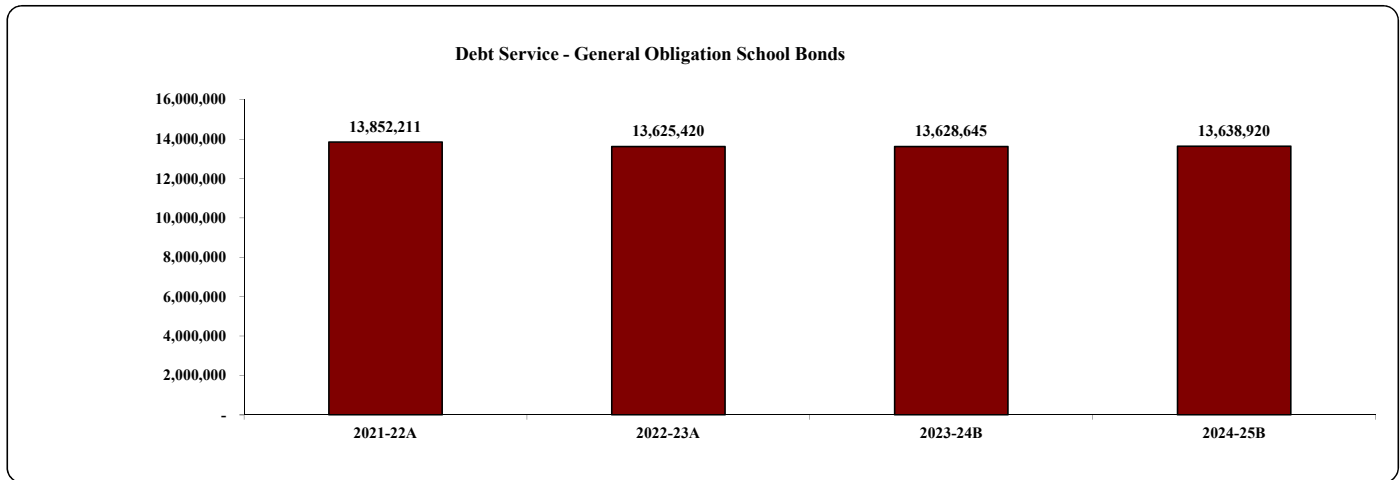
Other Funds Summary	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
Debt Service - General Obligation School Bonds	13,852,211	13,625,420	13,628,645	13,638,920	13,638,920	-
Debt Service - Pension Obligation Bonds	4,715,979	5,099,141	4,969,168	5,040,250	5,040,250	-
Debt Service -2021 Full Faith & Credit Bonds	1,200,000	1,198,869	1,199,069	1,199,369	1,199,369	-
Subtotal Debt Service	19,768,189	19,923,430	19,796,882	19,878,539	19,878,539	-
Capital Projects Fund - 2021 Full Faith & Credit Bonds	22,106,252	10,777,389	105,482	-	-	-
Capital Projects Fund	339,099	371,099	403,099	435,099	435,099	-
Subtotal Capital Projects	22,445,352	11,148,488	508,581	435,099	435,099	-
Health Insurance Fund	24,379,227	23,637,844	21,087,098	5,709,416	5,709,416	-
Trust and Agency Funds - Student Scholarships	668,450	643,565	697,890	677,890	677,890	-
Trust and Agency Funds -Student Body Funds	3,186,317	3,633,738	3,600,082	3,539,931	3,539,931	-
Subtotal Trust and Agency	3,854,767	4,277,304	4,297,973	4,217,822	4,217,822	-
Total Appropriations	70,447,535	58,987,065	45,690,534	30,240,875	30,240,875	-

Other funds are down -\$15.4M (-33.81%) due primarily to a projected decrease in the Health Insurance fund. See the following pages for detailed explanations.

Debt Service - General Obligation School Bonds

Debt Service General Obligation Bonds	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Amended	Proposed	Approved	Adopted
RESOURCES						
Local Sources						
Current Year Taxes	12,273,826	12,223,847	12,422,050	12,433,325	12,433,325	
Prior Year Taxes	285,376	297,411	350,000	350,000	350,000	
Interest/Other	90,369	36,026	15,000	15,000	15,000	
Total Local Sources	12,649,570	12,557,284	12,787,050	12,798,325	12,798,325	-
Beginning Fund Balance	1,202,640	1,068,136	841,595	840,595	840,595	
TOTAL RESOURCES	13,852,211	13,625,420	13,628,645	13,638,920	13,638,920	-
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	7,645,000	7,985,000	8,300,000	8,645,000	8,645,000	
Interest Payments	5,139,075	4,797,575	4,486,050	4,151,325	4,151,325	
Dues and Fees	0	1,250	2,000	2,000	2,000	
TOTAL DEBT SERVICE*	12,784,075	12,783,825	12,788,050	12,798,325	12,798,325	-
Contingency	1,068,136	841,595	840,595	840,595	840,595	-
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	13,852,211	13,625,420	13,628,645	13,638,920	13,638,920	-

*Appropriation Level

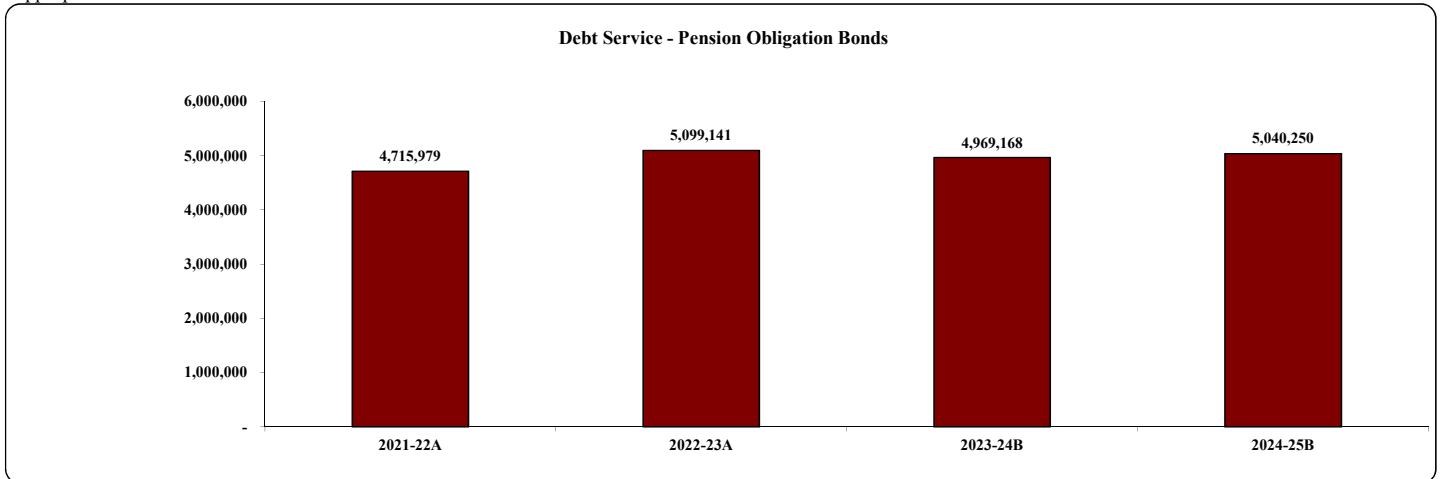


The District has one outstanding General Obligation Debt Bond issuance. The 2015 bonds refunded the majority, but not all, of the outstanding 2007A, 2007B, 2008 and 2009 bonds to reduce interest rates. The 2007A bond payments finished in 2016-17 and payments on the 2007B, 2008, and 2009 bond payments 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 FY24-25 will be \$92.415M. 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	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Amended	Proposed	Approved	Adopted
RESOURCES						
Local Sources:						
Services provided by other funds	4,663,399	4,763,417	4,444,693	4,850,000	4,850,000	
Other Sources:						
Interest/Other	4	-	-			
Beginning Fund Balance	52,575	335,724	524,475	190,250	190,250	
TOTAL RESOURCES	4,715,979	5,099,141	4,969,168	5,040,250	5,040,250	-
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	3,010,000	3,375,000	3,770,000	4,195,000	4,195,000	
Interest Payments	1,369,704	1,198,916	1,007,418	793,508	793,508	
Dues and Fees	550	750	1,500	1,500	1,500	
UAL lump sum payment to PERS	-	-	-	-	-	-
Total Debt Service*	4,380,254	4,574,666	4,778,918	4,990,008	4,990,008	-
Contingency	335,724	524,475	190,250	50,242	50,242	-
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	4,715,979	5,099,141	4,969,168	5,040,250	5,040,250	-

*Appropriation Level

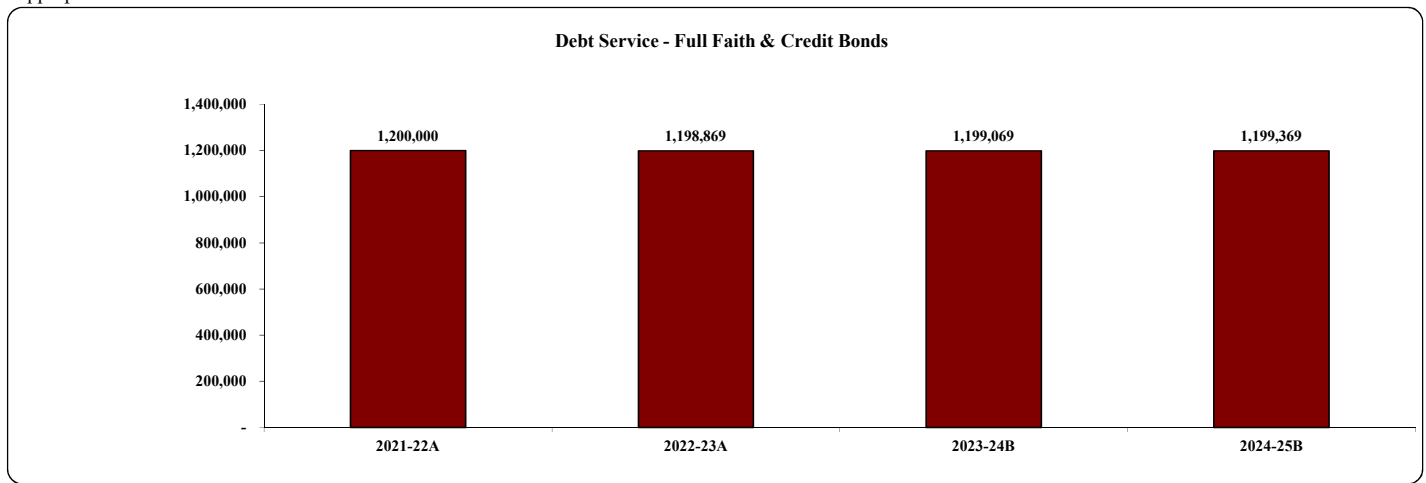


In 2007, the District issued \$40.2M of Pension Obligation Bonds, the proceeds of which went directly to the Oregon Public Employee Retirement System (PERS) as a pre-payment on future District pension obligations for the purpose of reducing the District's annual PERS contribution rates. Debt Service 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 FY24-25 there will be \$13.985M in principal due on the Pension Obligation Bonds.

Debt Service - 2021 Full Faith & Credit Bonds

Debt Service FFC Bonds	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Amended	Proposed	Approved	Adopted
RESOURCES						
Resources:						
Transfer from General Fund	1,200,000	1,170,000	1,170,000	1,170,000	1,170,000	
Other Sources:						
Interest/Other						
Beginning Fund Balance		28,869	29,069	29,369	29,369	
TOTAL RESOURCES	1,200,000	1,198,869	1,199,069	1,199,369	1,199,369	-
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	470,000	500,000	520,000	540,000	540,000	
Interest Payments	700,081	669,050	648,650	627,450	627,450	
Dues and Fees	1,050	750	1,050	1,050	1,050	
UAL lump sum payment to PERS						
Total Debt Service*	1,171,131	1,169,800	1,169,700	1,168,500	1,168,500	-
Contingency	28,869	29,069	29,369	30,869	30,869	-
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	1,200,000	1,198,869	1,199,069	1,199,369	1,199,369	-

*Appropriation Level

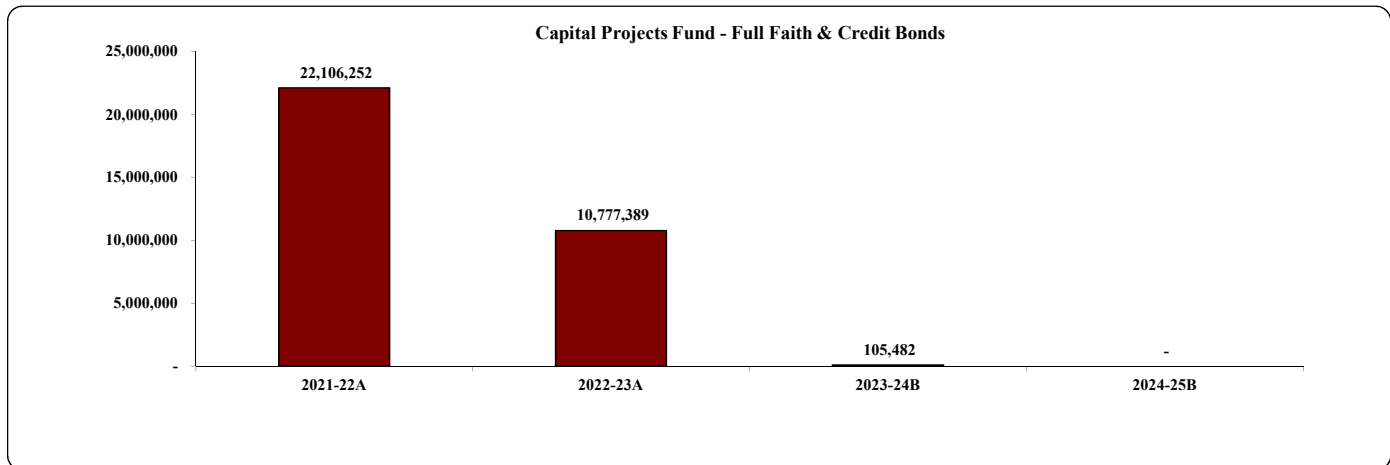


The District issued Full Faith & Credit Bonds in June 2021 to fund capital projects with a primary emphasis on seismically retrofitting the Oakdale Middle School. The issuance included \$19.75M par bonds and \$2.953M reoffering premium which netted \$22.5M for construction after cost of issuance. Debt 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 FY24-25 there will be \$18.26M in principal due on the Full Faith & Credit Bonds.

Capital Projects Fund - 2021 Full Faith & Credit Bonds

Capital Projects	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Amended	Proposed	Approved	Adopted
RESOURCES						
Local Sources:						
Taxes						
Interest	34,346					
Other local sources						
Total Local Sources	34,346					-
State Sources:						
Bond Proceeds						
Beginning Fund Balance	22,071,907	10,777,389	105,482	-		
TOTAL RESOURCES	22,106,252	10,777,389	105,482	-	-	-
REQUIREMENTS						
Facilities Acquisition:						
Salaries and Wages						
Other OBJECTS	11,328,864	10,671,907	105,482	-	-	-
Total Facilities and Acquisition*	11,328,864	10,671,907	105,482	-	-	-
Other Uses:						
Bond Cost of Issuance						
Contingency	10,777,389	105,482	-	-	-	-
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	22,106,252	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

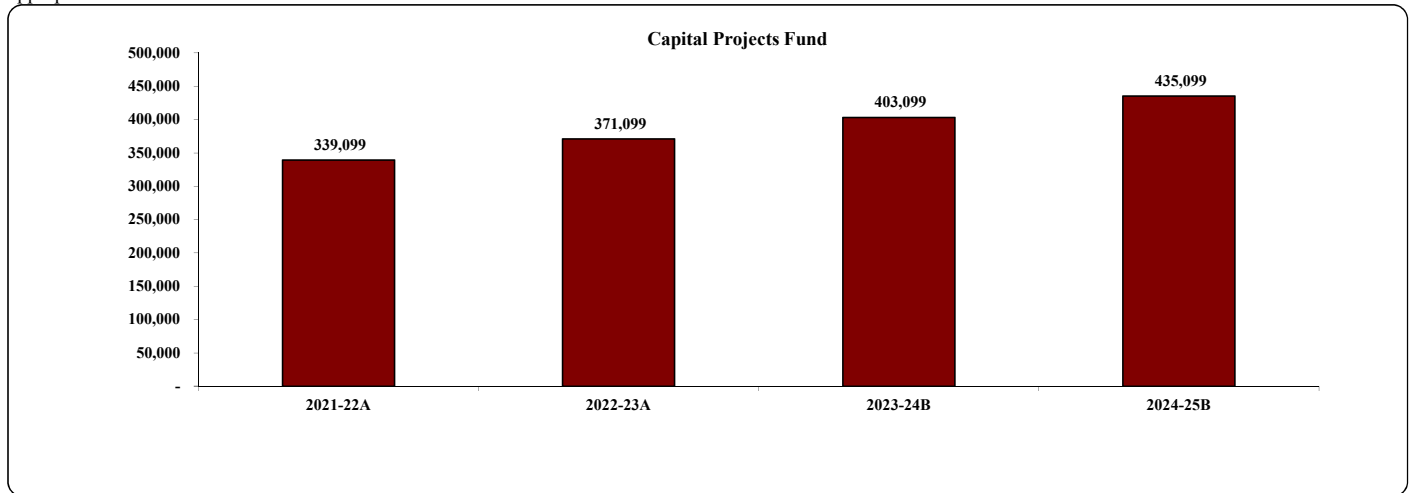
Capital Projects	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Amended	Proposed	Approved	Adopted
RESOURCES						
Local Sources:						
Taxes	-	-	-			
Interest	9,712	12,000	12,000	12,000	12,000	
Other local sources	20,400	20,000	20,000	20,000	20,000	
Total Local Sources	30,112	32,000	32,000	32,000	32,000	-
Transfers In	-	-	-	-	-	
Beginning Fund Balance	308,987	339,099	371,099	403,099	403,099	
TOTAL RESOURCES	339,099	371,099	403,099	435,099	435,099	-

REQUIREMENTS

Other Uses:

Contingency	339,099	371,099	403,099	435,099	435,099	-
Unappropriated Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS	339,099	371,099	403,099	435,099	435,099	-

*Appropriation Level

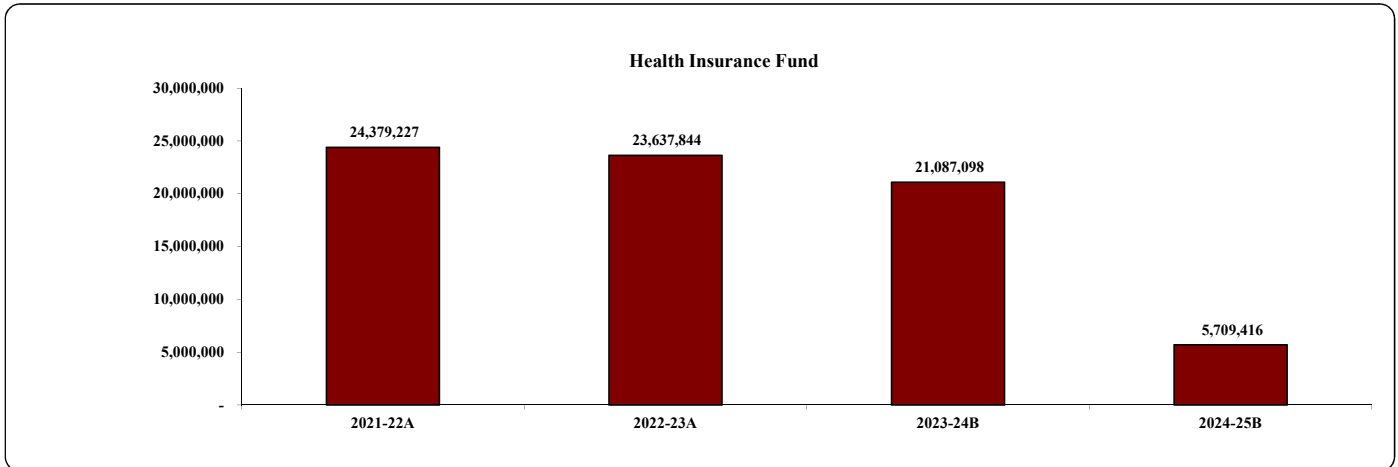


Bond funded construction was completed in FY12-13. This fund holds a note receivable from Madrone Trail Charter School for the West Side School sale because bond funds were used to make improvements at West Side School prior to the sale to Madrone Trail. The note receivable started in 2010 and has a twenty year term that runs through 2030. The balance of the note receivable at the beginning of FY24-25 is approximately \$179.8K. The budget includes the collection of interest on the note.

Health Insurance Fund

Health Insurance	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Amended	Proposed	Approved	Adopted
RESOURCES						
Local Sources:						
Interest	-	-	-			
Services Provided	19,065,741	18,677,683	19,177,683	5,000,000	5,000,000	
Other Local Sources	498,916	-	-			
Total Local Sources	19,564,657	18,677,683	19,177,683	5,000,000	5,000,000	-
Federal ERRP Grant						
Beginning Fund Balance	4,814,570	4,960,162	1,909,416	709,416	709,416	
TOTAL RESOURCES	24,379,227	23,637,844	21,087,098	5,709,416	5,709,416	-
REQUIREMENTS						
Support Services:						
Salaries and Wages	140,413	56,196	60,000			
Employee Benefits	63,772	30,438	22,000			
Purchased Services	2,537,559	2,555,371	2,300,000	1,000,000	1,000,000	
Purchased Services - Claims	16,671,296	19,019,686	17,995,683	4,709,416	4,709,416	
Supplies/Dues/Fees	6,025	66,736	-			
Total Support Services*	19,419,065	21,728,428	20,377,683	5,709,416	5,709,416	-
Contingency	4,960,162	1,909,416	709,416	(0)	(0)	-
Unappropriated Fund Balance	-	-	-			
TOTAL REQUIREMENTS	24,379,227	23,637,844	21,087,098	5,709,416	5,709,416	-

*Appropriation Level



The self insurance fund will end providing healthcare to District employees 9/30/2024. The District is currently self-insured for healthcare costs and the self-insurance fund reflects those costs. The District will move to purchasing health insurance from the Oregon Educators Benefit Board (OEBB) beginning 10/1/2024. The District expects there to be a 12 to 18 month self-funded claims runout after the self insurance coverage ends. The District has recorded an estimated claims liability to cover the cost of runout claims.

The District hires a third party administrator (Regence) to manage self insured claims and issue reimbursements that are funded by the District and its employees. For the FY24-25 plan year, the cost share for the budget is assumed to be 85% employer/15% employee cost share with various deductible plans.

For the FY24-25 three month self insurance portion of the Proposed Budget MSD uses a preliminary high level cost estimate from Mercer for the rate increase partially reduced by fewer FTE year over year due to a reduction in force. For the OEBB nine month portion of the budget, we used prior year rates with a 3.4% inflation factor. Actual FY24-25 OEBB rates will be available later.

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

Trust and Agency Funds - Student Scholarships

Scholarships	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Amended	Proposed	Approved	Adopted
RESOURCES						
Local Sources:						
Interest	10,025	11,477	20,000	20,000	20,000	
Contributions	162,132	188,932	215,000	215,000	215,000	
Other Local Sources	-	-	-	-	-	
Total Local Sources	172,157	200,409	235,000	235,000	235,000	-
Beginning Fund Balance	496,293	443,156	462,890	442,890	442,890	
TOTAL RESOURCES	668,450	643,565	697,890	677,890	677,890	-

REQUIREMENTS

Instruction:

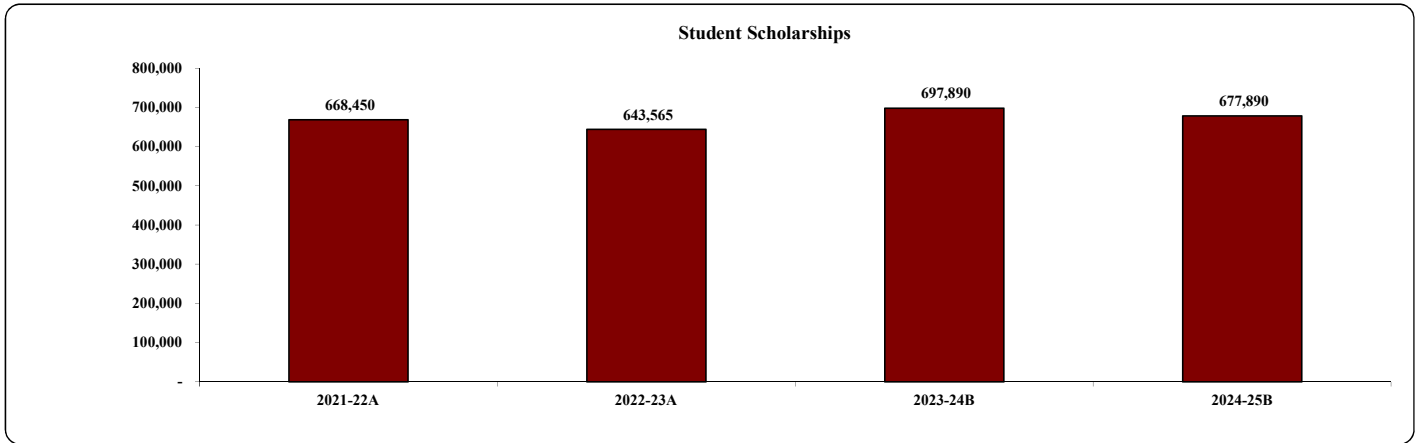
Expenses	225,293	180,675	255,000	235,000	235,000
Other - Transfers Out					

Other Uses:

Contingency	443,156	462,890	442,890	442,890	442,890
Unappropriated Fund Balance	-	-	-	-	-

TOTAL REQUIREMENTS	668,450	643,565	697,890	677,890	677,890	-
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*Appropriation Level



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

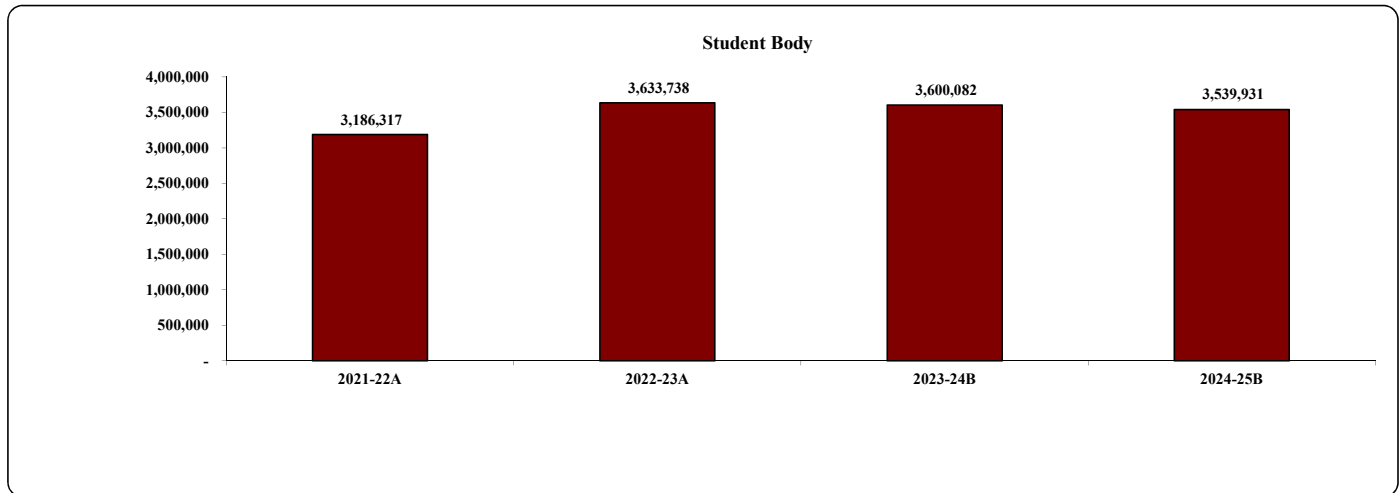
Trust and Agency Funds - Student Body

Student Body	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Amended	Proposed	Approved	Adopted
RESOURCES						
Local Sources:						
Interest	7,151	38,380	12,361	12,361	12,361	
Extra-Curricular Activities	1,553,202	1,598,986	1,800,000	1,800,000	1,800,000	
Other		29,788				
Total Local Sources	1,560,353	1,667,154	1,812,361	1,812,361	1,812,361	-
Beginning Balance	1,625,964	1,966,584	1,787,721	1,727,570	1,727,570	
TOTAL RESOURCES	3,186,317	3,633,738	3,600,082	3,539,931	3,539,931	-

REQUIREMENTS

Instruction:

Elementary Extra-Curricular	182,410	348,196	349,830	349,830	349,830	
Middle School Extra-Curricular	123,014	218,596	243,111	243,111	243,111	
High School Extra-Curricular	914,310	1,279,225	1,279,572	1,279,572	1,279,572	
Total Instruction	1,219,734	1,846,017	1,872,512	1,872,512	1,872,512	-
Contingency						
Due to Students	1,966,584	1,787,721	1,727,570	1,667,419	1,667,419	-
TOTAL REQUIREMENTS	3,186,317	3,633,738	3,600,082	3,539,931	3,539,931	-



The purpose of the Student Body Fund is to account for monies raised by the school's students and/or parents to be used for student needs. These funds are controlled by the student body and not the District. The District performs an agency oversight role for these funds. The majority of the accounting functions are done by the District office, with direction from the individual schools. The student body funds are included in the annual financial audit.

Supplemental Information



Revenue Sources

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

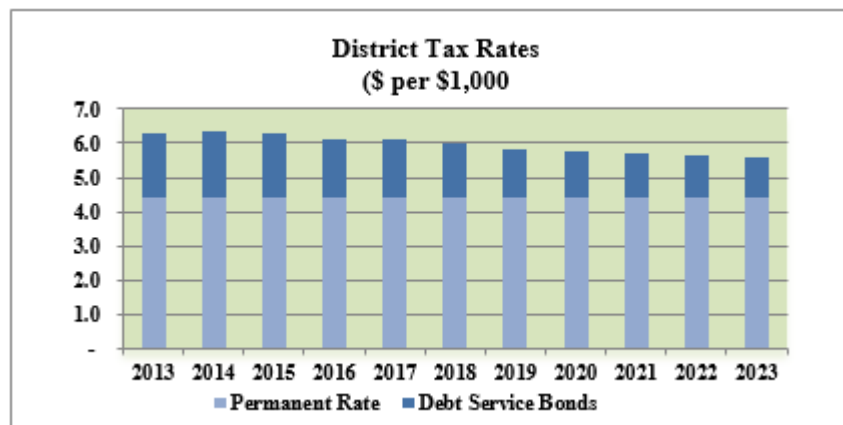
Property Taxes

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

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

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

Fiscal Year	General Tax Permanent Rate (\$5 Limit)	Local Option	General Obligation Debt Service Bonds	Total District Tax Rate
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
2014	4.4123	-	1.9528	6.3651
2013	4.4123	-	1.9004	6.3127



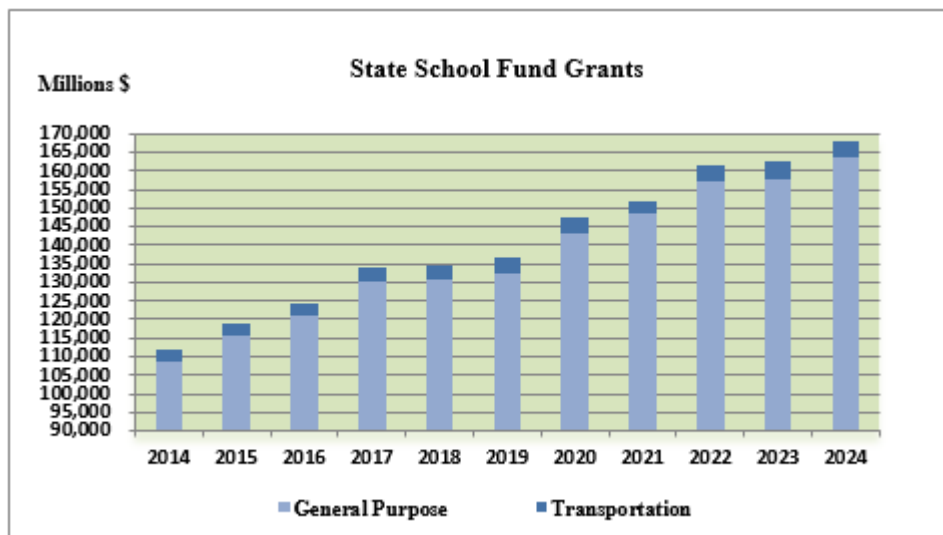
Revenue Sources

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
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
2014	108,667,261	2,979,643	111,646,904



Function Glossary – Medford School District 549C

STUDENT INSTRUCTION

- 1111 Elementary Programs (K-6)**
All regular elementary school instructional programs for kindergarten through grade six. Includes staff, services, classroom supplies, and equipment.
- 1121 Middle School Programs (7-8)**
All regular middle school instructional programs for students in grades seven through eight. Includes staff, services, classroom supplies, and equipment.
- 1122 Middle School Co-Curricular (7-8)**
Advisor and coaching stipends, supplies, and equipment for extracurricular activities.
- 1131 High School Programs (9-12)**
All regular high school instructional programs for students in grades nine through twelve. Includes staff, services, classroom supplies, and equipment.
- 1132 High School Co-Curricular (9-12)**
Advisor and coaching stipends, supplies, and equipment for extracurricular activities.
- 1210 Talented and Gifted (TAG) Programs**
Program services and supplies for students identified as talented or gifted.
- 1220 Special Education Self-Contained Programs & Other Specialized Supports: Multi-Age Positive Support (MAPS)**
Provides instructional and direct services for students with disabilities who spend one-half or more of their time in a special education setting. Specialized supports are also provided to students with sensory impairments.
- 1221 Southern Oregon Education Service District**
Provides specialized services and service providers, such as Braillists, Sign-Language Interpreters, Autism Consultants and STEPS classrooms for students with disabilities.
- 1227 Extended School Year Services**
Services are provided to students who experience documented, undue regression in acquired skills, based on IEP goals, and require extended periods to recoup the skills.
- 1240 Special Education Self-Contained Programs & Other Specialized Supports: Focus on Choosing Useful Skills (FOCUS)**
Provides instructional and direct services for students with disabilities who spend one-half or more of their time in a special education setting. Specialized supports are also provided to students with social, emotional and behavior impairments.

1250 ERC - Resource Rooms

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

1260 Early Intervention Childhood

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

1261 Early Intervening Services

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

1283 Alternative Education Programs

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

1285 Medford Online Academy School 9-12

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

1286 Medford Online Academy School K-8

1287 Daycare

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

1288 Charter Schools

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

1291 English Language Learners (ELL)

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

1292 Teen Parent Program

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

1295 Homebound Program

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

1297 At-Risk Program

Instruction activities designed to assist students with risk factors that often affect the learning process.

1299 Other Programs (Remediation)

This function will be used in FY20-21 for additional FTE to help children who are not at grade level.

1430 Summer School Program – High School (9-12)

Includes staff, supplies, and materials to operate summer school for high school students.

DIRECT STUDENT SUPPORT SERVICES

2112 Attendance Services

Attendance monitoring and record keeping.

2115 Community Service Officers

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

2121 Offices of the Deans (7-8)

Activities associated with directing and managing guidance services at middle schools.

2122 Counseling (9-12)

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

2126 School to Work Program

Includes career counseling, placement and referral services for students.

2134 Nursing

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

2139 Long Term Care and Treatment

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

2140 Psychological Services

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

2148 Family Solutions

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

2150 Speech and Audiology Services

Includes the identification, assessment, and treatment of students with impairments for speech, hearing and language.

2160 Occupational Therapy

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

2190 General Student Support Services

Direction and management of all student service programs, including special education, ELL and other at-risk programs.

2191 Student Wellness

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

DIRECT STAFF SUPPORT SERVICES

2210 Improvement of Instruction - Coaches

Professional development activities provided by instructional coaches and mentors to assist teachers to improve instructional practices.

2211 Improvement of Instruction - Media

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

2212 Instructional Development

Activities designed to assist teachers and administrators to effectively use adopted curriculum materials.

2213 Curriculum Development

This function support District initiatives for the improvement of instruction through ongoing curriculum development.

2221 Instructional Media Services

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

2222 School Libraries

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

2223 Audiovisual Services

Includes materials, supplies, and equipment for multimedia services used by instructional and administrative staff.

2240 Instructional Staff Development

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

GENERAL SUPPORT SERVICES

2310 Board of Education

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

2320 Executive Administration

This function was previously used to record costs associated with bond preparation and planning.

2321 Office of the Superintendent

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

2322 Communications

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

2325 Offices of the Educational Directors

Direction and management of all elementary and secondary education, instruction, and operations. Includes staff, services, travel and supplies.

2327 Teaching and Learning

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

2329 Secondary Athletics

Direction and management of all secondary athletic programs.

2410 Offices of the Principals

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

- 2510 Office of the Business Services Director**
Direction and management of district business and operation services. Includes services, supplies and staff to support the Chief Financial Officer.
- 2521 Business Services**
Direction, management and oversight for all district fiscal services, including accounting, audits, payroll, and budgets. Includes services, supplies, and staff to support the Fiscal Controller.
- 2529 Other Fiscal Services**
Includes services, supplies and bank fees.
- 2542 Custodial**
Includes services, supplies, equipment, materials, utilities and staff used to clean and operate all schools and auxiliary buildings.
- 2544 Maintenance Services**
Includes services, supplies, equipment, materials, and staff necessary to maintain and repair all district schools, auxiliary buildings and grounds.
- 2545 Vehicle Maintenance**
Includes services, supplies, and equipment needed to maintain all district-owned vehicles.
- 2546 Security Services**
Includes a service contract with Sonitrol to provide security and safety of all district property.
- 2548 Classroom Furniture**
Includes costs of new and replacement classroom furniture. Beginning in 2008-09 this expense has been recorded in a separate capital reserve fund.
- 2550 Student Transportation**
Includes a service agreement with First Student to provide all home-to-school activity, and athletic transportation services.
- 2572 Purchasing/Distribution Services**
Includes costs of services, supplies, staff, storage, delivery and equipment necessary to purchase, receive, control and distribute district goods.
- 2574 Printing and Publishing Services**
Includes supplies, equipment, and staff used to print and publish district reports and instructional materials.
- 2630 Information Services**
Includes activities, services, supplies, postage, and materials necessary to prepare, write, and communicate district information to the community, parents, staff and students.

2633 Public Information

Includes the costs associated with organizing, duplicating and monitoring public document information.

2640 Human Resource/Employee Services

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

2661 Information Technology

Includes costs associated with computing, programming and data processing services.

2669 Network and Telecommunication Services

Includes services, supplies, equipment, software and staff necessary to design, install and maintain district network and telecommunication systems.

2700 Early Retirement Program

Includes costs associated with the supplemental early retirement program provided to qualified retirees.

OTHER SERVICES/FUNCTIONS

3120 School Lunch Match

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

3360 Family Outreach

Includes outreach to strengthen school and home partnership as well as supports community school needs.

4150 Building Acquisition and Construction

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

4190 Other Facility Services

Costs for improvements to other district assets, such as grounds.

5110 Long-term Debt Service

Includes fees associated with the issuance of debt lasting more than 12 months.

5201 Transfer of Funds

Transactions with withdraw resources from one fund and place it into another fund for a specific purpose.

6110 Operating Contingency

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

7700 Unappropriated Fund Balance

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

**MEDFORD SCHOOL DISTRICT 549C
RESOLUTION APPROVING 2024-2025 BUDGET
May 16, 2024**

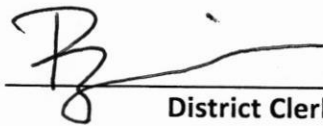
BE IT RESOLVED that the Budget Committee of Medford School District 549C hereby approves the 2024-25 Budget in the following amounts:

General Fund		200,931,287
<i>District permanent tax rate</i>	\$ 4.4123	
<i>(per \$1,000 of assessed value)</i>		
Special Revenue Fund		57,648,985
Debt Service Fund		19,878,539
<i>Total tax to be levied for debt service</i>	\$ 12,900,000	
Capital Projects Fund		435,099
Health Insurance Fund		5,709,416
Trust and Agency Fund		4,217,822
Total 2024-25 Approved Budget - All Funds		<u>288,821,147</u>

Dated: May 16, 2024



Budget Committee Chair



District Clerk

MEDFORD SCHOOL DISTRICT 549C
2024-2025 Budget Approval Levels
 May 16, 2024

General Fund		\$ 200,931,287
<i>District permanent tax rate</i>	\$ 4.4123	
<i>(per \$1,000 of assessed value)</i>		
Special Revenue Funds		
Federal Programs	9,285,892	
State and Local Programs	4,485,023	
PERS Reserve	2,762,400	
Physical Education Expansion (PEEK)	540,000	
Secondary Athletics	932,500	
Food Service	6,918,473	
Project Reserves	5,847,152	
Seismic Upgrades	3,300,000	
Chromebook Reserve	764,388	
Measure 98	3,487,013	
Measure 99	359,447	
Literacy Grant	940,890	
Student Investment Act	13,569,278	
Elementary & Secondary School Emergency Relief Funds	4,456,529	
Total Special Revenue Fund		57,648,985
Debt Service Funds		
General Obligation School Bonds	13,638,920	
Pension Obligation Bonds	5,040,250	
2021 Full Faith & Credit Bonds	1,199,369	
Total Debt Service Fund		19,878,539
<i>Total tax to be levied for debt service</i>	\$ 12,900,000	
Capital Service Funds		
Capital Projects Fund	435,099	
Capital Service Funds		435,099
Health Insurance Fund		5,709,416
Trust and Agency Funds		
Student Body	3,539,931	
Student Scholarships Trust	677,890	
Total Trust and Agency Funds		4,217,822
Total 2024-25 Approved Budget - All Funds		<u>\$ 288,821,147</u>



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