

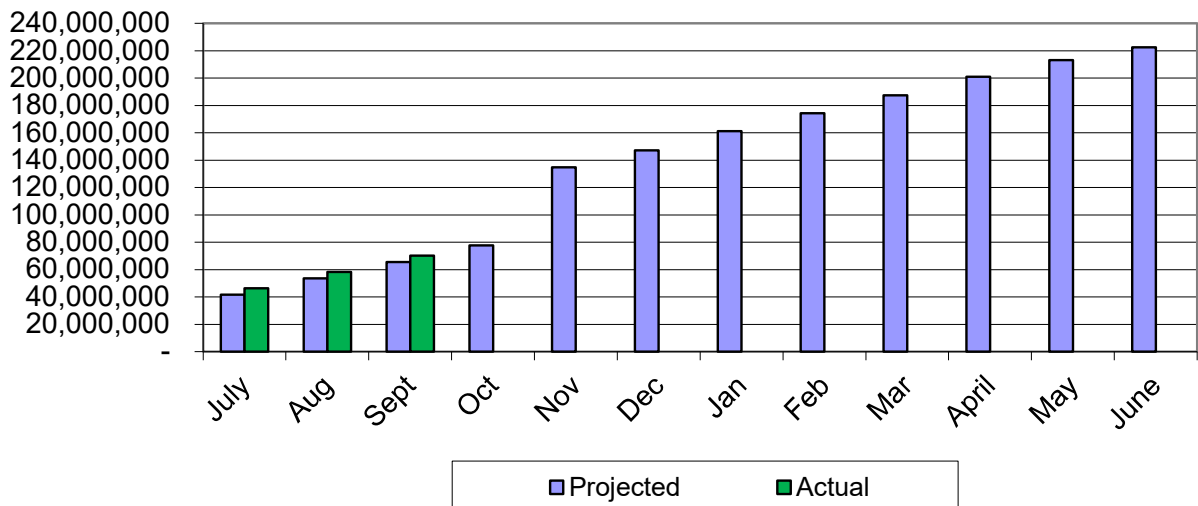
Medford School District 549C
General Fund
Statement of Resources
9/30/2026

	Budget FY 2026-27	Year-to-Date		
		Projected *	Actual 9/30/2026	Over/(under) Projection
Resources				
Local Sources	\$ 56,550,467	\$ 1,086,088	\$ 944,126	(141,962)
Intermediate Sources	\$ 3,650,000	9,500	-	(9,500)
State Sources	\$ 141,366,756	46,200,000	46,199,153	(847)
Federal Sources	\$ 130,000	29,809	89,034	59,225
Transfers In	\$ 550,000	-	-	0
Total Revenue & Transfers In	\$ 202,247,223	47,325,397	47,232,313	(93,084)
Other Income GASB 87 & 96	\$ 1,900,000	-	-	0
Beginning Balance	\$ 18,300,686	18,300,686	20,971,804	2,671,118
Total Resources	\$ 222,447,909	\$ 65,626,083	\$ 68,204,117	2,578,034

* Forecast Projection of budget by month is based on historical average in most cases with some adjustment for recent trends

Revenue is essentially on budget down \$.009 million or 0.20%. Unaudited beginning fund balance is favorable \$2.85 million primarily to favorable spending in the prior year.

Medford School District
2026-27
General Fund Resources



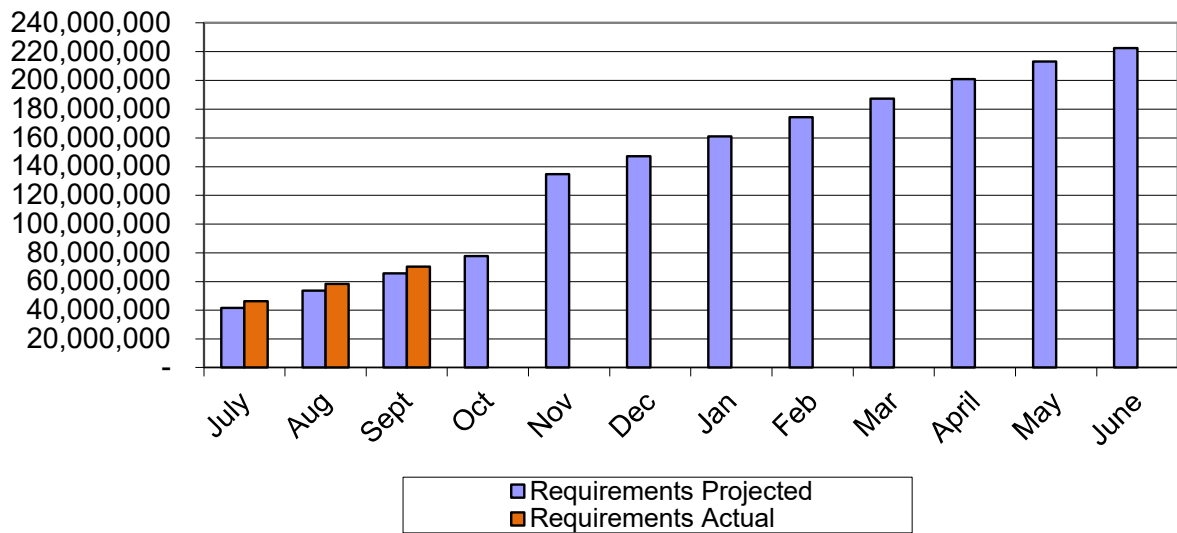
Medford School District 549C
General Fund
Statement of Requirements/Reserves
9/30/2026

	Year-to-Date			
	Budget	Projected *	Actual	Over/(under)
	FY 2026-27	9/30/2026		
<u>Requirements</u>				
Salaries	\$ 87,222,695	\$ 11,046,555	\$ 10,657,172	(389,384)
Associated Payroll Costs	\$ 53,237,841	\$ 6,011,974	5,783,666	(228,308)
Purchased Services	\$ 44,932,489	\$ 9,900,000	9,937,489	37,489
Supplies & Materials	\$ 7,768,640	\$ 3,150,000	3,151,866	1,866
Capital Outlay/GASB 87 & 96	\$ 365,000	\$ 79,103	12,600.00	(66,503)
Dues & Fees & NPV GASB 87 and 96	\$ 2,282,557	\$ 2,005,000	2,005,337	337
Transfers Out	\$ 8,488,000	\$ -	-	0
Total Expenditures	\$ 204,297,222	\$ 32,192,632	31,548,130	(644,502)
Other Expense GASB 87 & 96	\$ 1,900,000	\$ -	-	0
Contingency/Reserves	\$ 16,250,687	\$ 38,302,828	36,655,987	(1,646,842)
Total Requirements/Reserves	\$ 222,447,909	\$ 70,495,461	\$ 68,204,117	\$ (2,291,343)

* Forecast Projection of budget by month is based on a historical averages in most cases with some adjustment for recent trends

Expenses are essentially on budget at \$0.68 million or 0.34% favorable due in part to ongoing labor negotiations resulting in MEA COLA not yet agreed to or paid. Contingency is favorable due primarily to beginning fund balance being favorable and that will be adjusted in a future mid-year budget amendment after the audit and annual staffing reconciliation is completed.

Medford School District
2026-27
General Fund Requirements



Medford School District 549C
General Fund Statement of Resources and Requirements
9/30/2026

	Full Year Budget 2026-27	FYTD Actual @ 9/30/2026	% of 26 Budget	Prior Year FYTD Actual @ 9/30/2025	% of '25 Actual
Resources by Source					
State School Fund Formula					
State School Fund	\$ 139,374,923	\$ 46,199,153	33.1%	\$ 45,062,432	35.3%
Property Taxes, Penalties & Interest	51,956,001	288,540	0.6%	320,954	0.7%
Common School Fund	1,961,833	-	0.0%	-	0.0%
Federal Forest Fees	100,000	-	0.0%	-	0.0%
Other State Grants	-	-	-	-	0.0%
					-
Intermediate -					-
SOESD/COUNTY	3,650,000	-	0.0%	15,031	0.4%
					-
Interest on Investments	2,200,966	488,623	22.2%	539,854	17.8%
Juvenile Detention	-	-	0.0%	-	0.0%
Fees Charged to Grants	1,140,000	-	0.0%	-	0.0%
Rentals	100,000	15,074	15.1%	8,615	22.1%
Teen Parent Funding	30,000	-	0.0%	867	4.2%
Transfers In	550,000	-	0.0%	-	0.0%
Other Federal Funding	30,000	89,034	296.8%	234,190	277.3%
Miscellaneous	1,153,500	151,888	13.2%	288,562	24.4%
					-
Subtotal Revenue	\$ 202,247,223	\$ 47,232,313	23.4%	\$ 46,470,506	24.7%
					-
Other Income GASB 87/96	1,900,000	-		-	
Beginning Fund Balance	18,300,686	20,971,804		23,058,686	108.4%
					-
Total Resources	\$ 222,447,909	\$ 68,204,117	30.7%	\$ 69,529,192	32.9%

Uses by Object

Wages	\$ 87,222,695	\$ 10,657,172	12.2%	\$ 11,418,945	14.6%
Associated Payroll Costs	\$ 53,237,841	5,783,666	10.9%	6,451,714	13.9%
Purchased Services	\$ 44,932,489	9,937,489	22.1%	11,176,418	27.0%
Supplies & Materials	\$ 7,768,640	3,151,866	40.6%	3,399,135	69.7%
Capital Outlay Including GASB 87/96 NPV	\$ 365,000	12,600	3.5%	-	0.0%
Other Objects	\$ 2,282,557	2,005,337	87.9%	1,803,617	51.7%
Transfers Out	\$ 8,488,000	-	0.0%	607,700	5.3%
Subtotal Expenditures	\$ 204,297,222	\$ 31,548,130	15.4%	\$ 34,857,529	18.5%
Other Financing Uses	\$ 1,900,000	-		-	
Contingency & Unappropriated Fund Balance	\$ 16,250,687	36,655,987		34,671,663	150.4%
Total Uses	\$ 222,447,909	\$ 68,204,117	30.7%	\$ 69,529,192	32.9%
Beginning Fund Balance	\$ 18,300,686	20,971,804		23,058,686	108.4%
Plus Total Revenue/Other Income	\$ 204,147,223	\$ 47,232,313		\$ 46,470,506	24.5%
Less Total Expenditures ex. Contingencies	\$ 206,197,222	31,548,130		34,857,529	18.5%
Ending Fund Balance Ex. Contingency	\$ 16,250,687	\$ 36,655,987		\$ 34,671,663	
Net Change in Fund Balance	\$ (2,049,999)	\$ 15,684,182		\$ 11,612,977	

Medford School District 549C
General Fund Resources by Object
9/30/2026

Acct	Description	Amended Budget 2026-27	Month Actual	YTD Actual	YTD % of Budget
1111	Current Yr. Taxes	51,067,281	57,194	\$ 177,148	0.3%
1112	Prior Yr. Taxes	848,720	50,446	110,556	13.0%
1114	Payments in lieu of Property Tax	-	-	-	-
1190	Interest & Penalties on taxes	40,000	837	837	2.1%
1312	Tuition	-	-	-	-
1510	Interest on Investments	2,200,966	185,972	488,623	22.2%
1800	Pre-School	65,000	8,689	8,689	13.4%
1900	Other Local Revenue	70,000	-	-	-
1910	Rentals	100,000	4,178	15,074	15.1%
1920	Local Donations	-	-	24	-
1943	Services To Other Districts	40,000	-	-	0.0%
1960	Recovery of Expenditures	5,000	-	79	1.6%
1970	Services to Other Funds	50,000	12,290	14,239	28.5%
1980	Fees Charged to Grants	1,140,000	-	-	0.0%
1990	Miscellaneous revenue	150,000	3,302	17,053	11.4%
1991	Payroll reimbursement	35,000	-	4,588	13.1%
1992	Field Trip reimbursement	15,000	2,482	2,482	16.5%
1994	P-Card Rebate	75,000	-	-	0.0%
1995	Music Inst. Rental	12,500	-	11,500	92.0%
1997	Self Pay Health reimb.	533,000	10,200	93,234	17.5%
1999	E-Rate	103,000	30,472	-	0.0%
Subtotal Local Revenue		56,550,467	\$ 366,062	\$ 944,126	1.7%
2102	SOESD	3,650,000	\$ -	\$ -	0.0%
2199	Other Intermediate Revenue	-	-	-	-
Subtotal Intermediate Revenue		3,650,000	\$ -	\$ -	0.0%
3101	State School Fund	139,374,923	\$ 11,546,323	\$ 46,199,153	33.1%
3103	Common School Fund	1,961,833	-	-	0.0%
3199	State Grants	-	-	-	-
3294	JUV Detention	-	-	-	-
3296	Teen Parent	30,000	-	-	0.0%
3299	Other Grants	-	-	-	-
Subtotal State Revenue		141,366,756	\$ 11,546,323	\$ 46,199,153	32.7%
4202	Medicaid Billing	-	-	\$ 84,982	-
4500	Federal Revenue	-	4,052	4,052	-
4508	Foster Care Transportation	-	-	-	-
4512	Child Care Block Grant	30,000	-	-	0.0%
4801	Federal Forest Fees	100,000	-	-	0.0%
Subtotal Federal Revenue		130,000	\$ 4,052	\$ 89,034	68.5%
5201	Transfers In	550,000	\$ -	\$ -	0.0%
Total Transfers/Other		550,000	\$ -	\$ -	0.0%
Total Revenue		202,247,223	\$ 11,916,437	\$ 47,232,313	23.4%
Other Income/Expense GASB 87/96		1,900,000		\$ -	0.0%
5401	Beginning Fund Balance	18,300,686	21,159,420	21,159,420	115.6%
Total Resources		222,447,909	\$ 33,075,857	\$ 68,391,733	30.7%

Medford School District 549C
Expenses By Object
September 30, 2026

Obj	Description	Budget 2026-27	Month Actual	YTD Actual	YTD Exp % of Budget
111	Certified salaries	\$ 47,983,386	\$ 3,968,790	\$ 3,974,774	8.3%
112	Classified salaries	25,526,262	2,688,458	3,883,627	15.2%
113	Admin salaries	7,311,707	651,580	1,469,576	20.1%
114	Classified Managers	1,506,628	143,029	327,628	21.7%
116	Early Retirement	638,400	24,000	98,000	15.4%
121	Certified subs	23,690	-	-	0.0%
122	Classified subs	150,475	14,274	32,705	21.7%
123	Temp - Certified	630,087	100,965	174,221	27.7%
124	Temp - Classified	479,584	35,148	176,246	36.7%
130	Additional Salary	50,000	12,290	14,238	28.5%
140	Overtime - Classified	432,875	89,091	104,361	24.1%
141	X-Comp	1,782,140	232,492	234,859	13.2%
142	Home Instruction	157,861	1,663	1,663	1.1%
144	Insurance Opt Out	549,600	97,902	165,275	30.1%
Total Salaries		\$ 87,222,695	\$ 8,059,680	\$ 10,657,172	12.2%
210	PERS	26,199,126	2,342,687	2,984,676	11.4%
220	Social Security	5,544,381	485,844	628,443	11.3%
221	Medicare	1,299,107	113,967	137,601	10.6%
231	Worker's Comp	417,491	42,226	43,001	10.3%
232	Unemployment Insurance	898,305	32,223	36,830	4.1%
234	Oregon Paid Leave	337,211	32,126	29,160	8.6%
241	Health Insurance	15,693,988	1,376,903	1,717,468	10.9%
242	Life Insurance	119,981	2,826	(3,830)	-3.2%
243	403b ER Contribution	1,208,899	56,250	80,456	6.7%
244	Long Term Disability	119,233	16,421	15,979	13.4%
245	FSA Match/HSA Match/HC Opt out	677,671	1,612	3,212	0.5%
246	403B Match	216,140	11,001	16,455	7.6%
270	Retiree Medical	506,308	31,142	94,215	18.6%
Total Benefits		\$ 53,237,841	\$ 4,545,227	\$ 5,783,666	10.9%
312	Program Improvement	-	-	-	
313	Student Services	-	850	850	
315	Management Service	70,000	-	9,033	12.9%
318	Professional Growth	264,050	6,075	44,069	16.7%
319	Prof/Tech Service - Instr.	2,376,878	108,325	128,471	5.4%
321	Cleaning Service	1,800	1,810	1,810	100.6%
322	Repair and Maintenance	2,641,300	277,644	701,435	26.6%
324	Rental	667,700	45,820	95,520	14.3%
325	Electricity	2,163,000	169,608	356,036	16.5%
326	Natural Gas/Heating Fuel	490,350	3,818	8,494	1.7%
327	Water/Sewer	859,280	80,154	146,773	17.1%
328	Garbage	325,686	19,148	30,934	9.5%
329	Other Property Service	35,000	306	20,684	59.1%
331	Pupil Transportation	7,284,162	57,012	57,104	0.8%
332	Pupil Trans - Other	89,850	(28,038)	447	0.5%
341	Travel - In District	30,618	1,004	1,176	3.8%
342	Travel - Out of District	161,747	3,726	22,765	14.1%
344	Training - In District	20,000	-	-	0.0%
351	Telephone	360,000	13,031	83,838	23.3%
353	Postage	40,100	20,505	40,521	101.0%
354	Advertising	58,000	1,100	3,733	6.4%
355	Printing	55,000	-	-	0.0%
360	Charter School	21,851,434	1,816,485	7,264,200	33.2%
371	Tuition Payments	53,000	-	540	1.0%
381	Audit	60,000	-	-	0.0%
382	Legal	145,000	13,589	18,442	12.7%
383	Arch/Eng. Svcs	60,000	9,908	13,975	23.3%
384	Negotiations	45,000	5,052	5,230	11.6%
388	Elections	30,000	-	-	0.0%
389	Prof/Tech Service	1,532,450	575,142	649,049	42.4%
391	Licensed Substitutes	2,382,473	144,914	154,066	6.5%
392	Classified Substitutes	778,611	62,086	78,292	10.1%
Total Purchased Services		\$ 44,932,489	\$ 3,409,076	\$ 9,937,489	22.1%

Medford School District 549C
Expenses By Object
September 30, 2026

Obj	Description	Budget 2026-27	Month Actual	YTD Actual	YTD Exp % of Budget
410	Supplies/Materials	2,592,480	202,211	413,737	16.0%
412	Student Rewards	-	-	289	
420	Textbooks	249,500	10,143	97,552	39.1%
430	Library Books	141,700	-	-	0.0%
440	Periodicals	5,907	-	71	1.2%
450	Food	-	24,957	31,420	
451	Travel Meals	-	331	1,750	
460	Non-Consumable	787,681	63,234	174,522	22.2%
470	Computer Software	3,010,185	109,216	2,161,492	71.8%
471	Accelerated Reader Software	2,165	-	-	0.0%
480	Hardware less than 5K	979,022	143,370	271,033	27.7%
Total Supplies and Materials		\$ 7,768,640	\$ 553,462	\$ 3,151,866	40.6%
520	Bldgs. Acquisition	-	-	-	
530	Site Improvement	-	-	-	
541	Equipment over 5K	200,000	-	-	0.0%
542	Replacement Equipment	165,000	-	12,600	7.6%
550	Technology over 5K	-	-	-	
555	SBITA (GASB 96)	1,300,000	-	-	0.0%
556	Lease (GASB 87)	600,000	-	-	0.0%
Total Capital Outlay		\$ 2,265,000	\$ -	\$ 12,600	0.6%
613	Redemption of Principal GASB 87/96	-	-	-	
614	Interest GASB 87/96	-	-	-	
640	Dues/Fees/Memberships	330,417	59,796	105,307	31.9%
651	Liability Insurance	911,343	-	890,175	97.7%
653	Property Insurance	1,010,797	-	1,009,855	99.9%
655	Judgements and Settlements	25,000	-	-	0.0%
690	Indirect Charges	5,000	-	-	0.0%
Total Other Objects		\$ 2,282,557	\$ 59,796	\$ 2,005,337	87.9%
790	Interfund Transfers	8,488,000	-	-	0.0%
Total Transfers		\$ 8,488,000	\$ -	\$ -	0.0%
Subtotal Expenditures and Transfers		\$ 206,197,222	\$ 16,627,241	\$ 31,548,130	15.3%
810	Contingency & Unappropriated Fund Balance	16,250,687	(4,898,420)	36,655,987	225.6%
Total General Fund Requirements/Reserves		\$ 222,447,909	\$ 11,728,821	\$ 68,204,117	30.7%
SPECIAL REVENUE FUND		72,019,400	4,896,287	7,545,868	10.5%
DEBT SERVICE FUND		19,782,469	-	750	0.0%
CAPITAL PROJECTS FUND		581,317	-	-	0.0%
TRUST FUND		714,222	2,400	109,790	15.4%
TOTAL USES EXCLUDING STUDENT BODY FUND		\$ 315,545,317	\$ 16,627,508	\$ 75,860,525	24.0%