

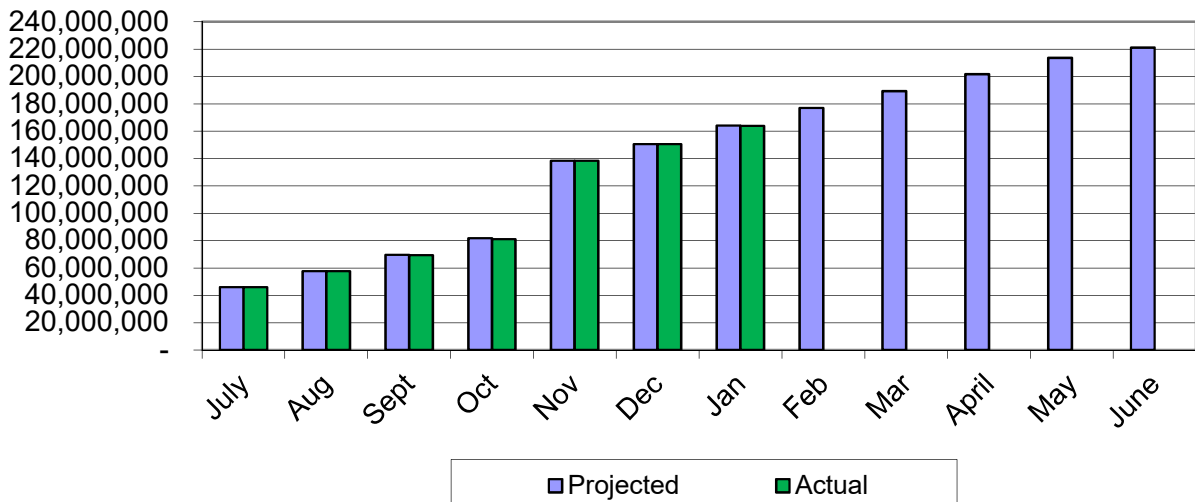
Medford School District 549C
General Fund
Statement of Resources
1/31/2026

	Adopted Budget FY 2025-26	Year-to-Date		
		Projected *	Actual 1/31/2026	Over/(under) Projection
<u>Resources</u>				
Local Sources	\$ 55,388,533	\$ 48,904,633	\$ 48,950,672	46,039
Intermediate Sources	\$ 3,650,000	1,609,500	1,379,986	(229,514)
State Sources	\$ 137,326,880	90,350,000	90,339,144	(10,856)
Federal Sources	\$ 130,000	55,042	39,962	(15,080)
Transfers In	\$ 550,000	-	4,795	4,795
Total Revenue	\$ 197,045,413	140,919,175	140,714,559	(204,616)
Other Income/Expense GASB 87 & 96	\$ 1,500,000	-	-	0
Beginning Balance	\$ 23,058,686	23,058,686	23,058,686	0
Total Resources	\$ 221,604,099	\$ 163,977,861	\$ 163,773,245	(204,616)

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

Revenue is under budget \$0.2 million or .15% due primarily to lower than anticipated SOESD cash in lieu of services interim payment. The cost for Choice and Equity services have been slightly higher than originally anticipated.

Medford School District
2025-26
General Fund Resources



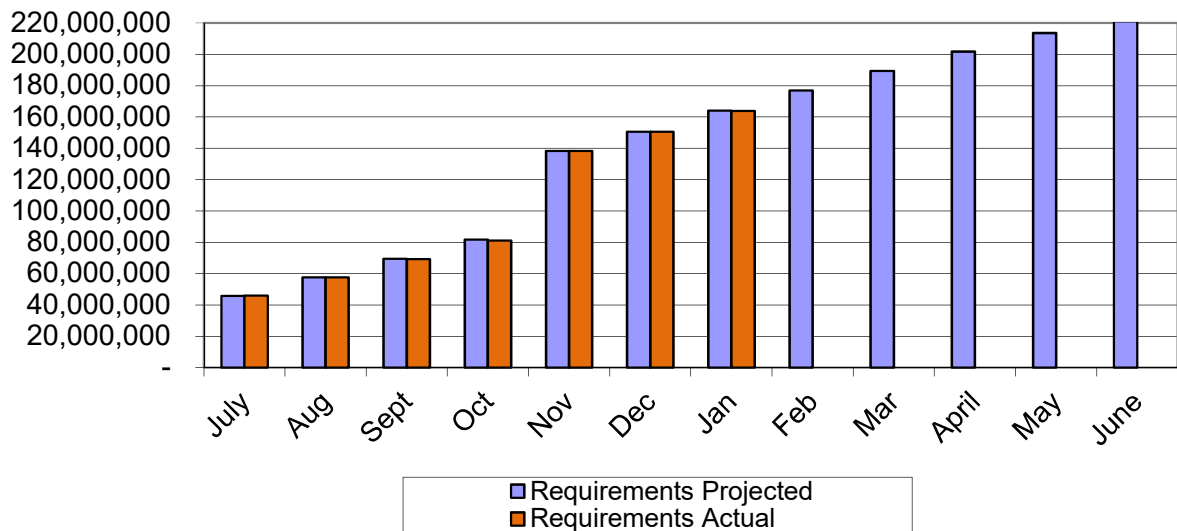
Medford School District 549C
General Fund
Statement of Requirements/Reserves
1/31/2026

	Year-to-Date			
	Amended Budget FY 2025-26	Projected *	Actual	Over/(under) Projection
			1/31/2026	
<u>Requirements</u>				
Salaries	\$ 85,154,967	\$ 39,187,411	\$ 38,576,977	(610,434)
Associated Payroll Costs	\$ 51,856,744	\$ 22,510,843	22,344,048	(166,795)
Purchased Services	\$ 43,183,664	\$ 25,850,000	25,864,659	14,659
Supplies & Materials	\$ 7,281,330	\$ 4,688,807	4,672,536	(16,271)
Capital Outlay/GASB 87 & 96	\$ 1,875,000	\$ 229,103	177,442	(51,660)
Dues & Fees & NPV GASB 87 and 96	\$ 2,003,707	\$ 1,863,852	1,901,342	37,490
Transfers Out	\$ 11,948,000	\$ 10,490,000	10,490,000	0
Total Expenditures	\$ 203,303,413	\$ 104,820,015	104,027,003	(793,012)
			-	
Contingency/Reserves	\$ 18,300,686	\$ 59,157,846	59,746,242	588,396
Total Requirements/Reserves	\$ 221,604,099	\$ 163,977,861	\$ 163,773,245	(204,616)

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

Spending is under forecast \$0.79 million or 0.39%. Primarily because of staffing vacancies, and if staffing vacancies in total remain constant, the District is trending to underspend approximately \$1.6 million in the General Fund for the full fiscal year.

Medford School District
2025-26
General Fund Requirements



Medford School District 549C
General Fund Statement of Resources and Requirements
12/31/2025

Resources by Source	Full Year Amended Budget 2025-26	FYTD Actual @ 12/31/2025	% of 26 Budget	Prior Year FYTD Actual @ 12/31/2024	% of '25 Actual
State School Fund Formula					
State School Fund	\$ 134,833,731	\$ 89,971,498	66.7%	\$ 84,611,902	69.4%
Property Taxes, Penalties & Interest	50,435,000	46,714,896	92.6%	44,742,483	98.2%
Common School Fund	1,967,879	-	0.0%	926,268	51.4%
Federal Forest Fees	100,000	-	0.0%	-	0.0%
Other State Grants	-	69,617	-	2,340	8.2%
					-
Intermediate -					-
SOESD/COUNTY	3,650,000	1,379,986	37.8%	27,135	0.7%
					-
Interest on Investments	2,634,533	1,458,492	55.4%	1,746,814	48.5%
Juvenile Detention	495,270	297,162	3.8%	-	0.0%
Fees Charged to Grants	1,140,000	43,423	3.8%	74,360	6.2%
Rentals	100,000	35,179	35.2%	24,376	64.0%
Teen Parent Funding	30,000	867	2.9%	8,288	53.8%
Transfers In	550,000	-	0.0%	550,000	100.0%
Other Federal Funding	30,000	39,962	133.2%	60,159	376.3%
Miscellaneous	1,079,000	703,477	65.2%	576,304	61.3%
					-
Subtotal Revenue	\$ 197,045,413	\$ 140,714,559	71.4%	\$ 133,350,427	74.1%
Other Income GASB 87/96	1,500,000	-		-	
Beginning Fund Balance	23,058,686	23,058,686		21,279,184	88.2%
Total Resources	\$ 221,604,099	\$ 163,773,245	73.9%	\$ 154,629,611	74.7%
					-
Uses by Object					
Wages	\$ 85,154,967	\$ 38,576,977	45.3%	\$ 35,585,080	45.6%
Associated Payroll Costs	51,856,744	22,344,048	43.1%	21,533,755	46.2%
Purchased Services	43,183,664	25,864,659	59.9%	25,419,605	61.3%
Supplies & Materials	7,281,330	4,672,536	64.2%	4,302,943	88.3%
Capital Outlay Including GASB 87/96	375,000	177,442	47.3%	142,394	38.4%
Other Objects	2,003,707	1,901,342	94.9%	1,451,486	41.6%
Transfers Out	11,948,000	10,490,000	87.8%	5,985,000	52.0%
Other Financing Uses	\$ 1,500,000	-		-	
Subtotal Expenditures	\$ 203,303,413	\$ 104,027,003	51.2%	\$ 94,420,263	50.2%
Contingency & Unappropriated Fund Balance	\$ 18,300,686	59,746,242		60,209,348	261.1%
Total Uses	\$ 221,604,099	\$ 163,773,245	73.9%	\$ 154,629,611	73.3%
					-
Beginning Fund Balance	\$ 23,058,686	23,058,686		21,279,184	100.0%
Plus Total Revenue/Other Income	\$ 198,545,413	\$ 140,714,559		\$ 133,350,427	70.3%
Less Total Expenditures ex. Contingencies	\$ 203,303,413	104,027,003		94,420,263	50.2%
Ending Fund Balance Ex. Contingency	\$ 18,300,686	\$ 59,746,242		\$ 60,209,348	
					-
Net Change in Fund Balance	\$ (4,758,000)	\$ 36,687,556		\$ 38,930,164	

Medford School District 549C
General Fund Resources by Object
1/31/2026

Acct	Description	Amended Budget 2025-26	Month Actual	YTD Actual	YTD % of Budget
1111	Current Yr. Taxes	49,551,280	\$ 608,024	\$ 46,320,491	93.5%
1112	Prior Yr. Taxes	848,720	119,293	804,106	94.7%
1114	Payments in lieu of Property Tax	-	(447,125)	(447,125)	-
1190	Interest & Penalties on taxes	35,000	1,337	37,423	106.9%
1312	Tuition	-	-	-	-
1510	Interest on Investments	2,634,533	269,134	1,458,492	55.4%
1800	Pre-School	50,000	10,310	42,301	84.6%
1910	Rentals	100,000	4,999	35,179	35.2%
1920	Local Donations	-	-	-	-
1943	Services To Other Districts	40,000	7,604	17,576	43.9%
1960	Recovery of Expenditures	5,000	-	-	0.0%
1970	Services to Other Funds	50,000	11,904	65,540	131.1%
1980	Fees Charged to Grants	1,140,000	-	43,423	3.8%
1990	Miscellaneous revenue	150,000	2,386	131,942	88.0%
1991	Payroll reimbursement	35,000	2,543	500	1.4%
1992	Field Trip reimbursement	15,000	-	19,437	129.6%
1994	P-Card Rebate	85,000	-	28,481	33.5%
1995	Music Inst. Rental	13,000	50	13,570	104.4%
1997	Self Pay Health reimb.	533,000	39,178	275,341	51.7%
1999	E-Rate	103,000	46,170	103,994	101.0%
Subtotal Local Revenue		55,388,533	\$ 675,807	\$ 48,950,672	88.4%
2102	SOESD	3,650,000	\$ 1,353,463	\$ 1,353,463	37.1%
2199	Other Intermediate Revenue	-	-	26,523.06	-
Subtotal Intermediate Revenue		3,650,000	\$ 1,353,463	\$ 1,379,986	37.8%
3101	State School Fund	134,833,731	\$ 11,168,863	\$ 89,971,498	66.7%
3103	Common School Fund	1,967,879	-	-	0.0%
3199	State Grants	-	-	-	-
3294	JUV Detention	495,270	99,054.03	297,162	60.0%
3296	Teen Parent	30,000	-	867	2.9%
3299	Other Grants	-	15,567	69,617	-
Subtotal State Revenue		137,326,880	\$ 11,283,484	\$ 90,339,144	65.8%
4500	Federal Revenue	-	\$ -	\$ 26,760	-
4508	Foster Care Transportation	-	-	\$ 2,714	-
4512	Child Care Block Grant	30,000	8,621	\$ 10,488	35.0%
4801	Federal Forest Fees	100,000	-	-	0.0%
Subtotal Federal Revenue		130,000	\$ 8,621	\$ 39,962	30.7%
5201	Transfers In	550,000	\$ -	\$ -	0.0%
5300	Sale of Fixed Assets	-	4,795.21	4,795.21	-
Total Transfers/Other		550,000	\$ 4,795	\$ 4,795	0.9%
Total Revenue		197,045,413	\$ 13,326,170	\$ 140,714,559	71.4%
Other Income/Expense GASB 87/96		1,500,000		\$ -	0.0%
5401	Beginning Fund Balance	23,058,686	23,058,686	23,058,686	100.0%
Total Resources		221,604,099	\$ 36,384,856	\$ 163,773,245	73.9%

Medford School District 549C
Expenses By Object
January 31, 2026

Obj	Description	Budget 2025-26	Month Actual	YTD Actual	YTD Exp % of Budget
111	Certified salaries	\$ 47,195,322	\$ 3,997,729	\$ 20,138,347	42.7%
112	Classified salaries	24,194,978	1,644,886	11,449,080	47.3%
113	Admin salaries	7,164,063	606,142	3,733,163	52.1%
114	Classified Managers	1,651,373	112,366	814,162	49.3%
116	Early Retirement	621,484	33,000	158,500	25.5%
121	Certified subs	23,690	-	-	0.0%
122	Classified subs	146,650	9,613	72,438	49.4%
123	Temp - Certified	654,178	23,468	258,912	39.6%
124	Temp - Classified	469,584	5,098	115,932	24.7%
130	Additional Salary	90,000	10,248	79,740	88.6%
140	Overtime - Classified	432,875	26,948	288,105	66.6%
141	X-Comp	1,792,425	130,930	943,566	52.6%
142	Home Instruction	160,611	1,265	10,248	6.4%
144	Insurance Opt Out	557,734	91,708	514,783	92.3%
Total Salaries		\$ 85,154,967	\$ 6,693,401	\$ 38,576,977	45.3%
210	PERS	25,752,244	1,999,989	11,300,619	43.9%
220	Social Security	5,429,616	403,531	2,330,253	42.9%
221	Medicare	1,269,658	94,374	546,890	43.1%
231	Worker's Comp	400,319	83,847	213,954	53.4%
232	Unemployment Insurance	409,522	6,693	38,673	9.4%
234	Oregon Paid Leave	325,169	26,773	154,133	47.4%
241	Health Insurance	15,429,906	1,252,546	6,569,071	42.6%
242	Life Insurance	115,378	17,618	94,117	81.6%
243	403b ER Contribution	1,216,501	56,106	299,068	24.6%
244	Long Term Disability	117,323	-	-	0.0%
245	FSA Match/HSA Match/HC Opt out	680,600	3,800	378,964	55.7%
246	403B Match	217,397	97,719	136,483	62.8%
270	Retiree Medical	493,112	38,699	281,823	57.2%
Total Benefits		\$ 51,856,744	\$ 4,081,696	\$ 22,344,048	43.1%
312	Program Improvement	-	-	15,205	
313	Student Services	-	508	948	
315	Management Service	80,000	2,837	42,938	53.7%
318	Professional Growth	178,220	76,838	150,505	84.4%
319	Prof/Tech Service - Instr.	1,967,528	141,360	913,512	46.4%
321	Cleaning Service	5,800	-	1,936	33.4%
322	Repair and Maintenance	2,599,508	229,709	1,344,883	51.7%
324	Rental	705,000	74,339	525,605	74.6%
325	Electricity	2,163,000	137,695	1,002,695	46.4%
326	Natural Gas/Heating Fuel	292,000	76,457	165,247	56.6%
327	Water/Sewer	859,280	44,588	362,438	42.2%
328	Garbage	316,200	3,985	150,050	47.5%
329	Other Property Service	70,000	612	22,563	32.2%
331	Pupil Transportation	7,037,065	717,149	3,650,789	51.9%
332	Pupil Trans - Other	109,725	22,768	85,437	77.9%
341	Travel - In District	29,639	1,354	9,721	32.8%
342	Travel - Out of District	166,621	4,875	120,482	72.3%
344	Training - In District	-	-	-	
345	Training - Out of District	-	-	-	
351	Telephone	350,000	55,354	234,464	67.0%
353	Postage	47,437	78	21,424	45.2%
354	Advertising	56,300	235	4,152	7.4%
355	Printing	5,000	-	-	0.0%
360	Charter School	21,010,994	1,735,264	14,149,765	67.3%
371	Tuition Payments	52,600	120	2,919	5.5%
374	Other Tuition Payments	-	-	-	
381	Audit	60,000	-	34,100	56.8%
382	Legal	155,000	4,186	48,077	31.0%
383	Arch/Eng. Svcs	80,000	-	10,925	13.7%
384	Negotiations	45,000	-	-	0.0%
388	Elections	20,000	-	-	0.0%
389	Prof/Tech Service	1,778,664	187,540	1,081,730	60.8%
390	Other General/Prof/Tech Svc	-	-	-	
391	Licensed Substitutes	2,240,473	133,657	1,121,304	50.0%
392	Classified Substitutes	702,611	70,698	590,844	84.1%
Total Purchased Services		\$ 43,183,664	\$ 3,722,205	\$ 25,864,659	59.9%

Medford School District 549C
Expenses By Object
January 31, 2026

Obj	Description	Budget 2025-26	Month Actual	YTD Actual	YTD Exp % of Budget
410	Supplies/Materials	2,617,386	142,383	1,124,861	43.0%
412	Student Rewards	-	-	-	
420	Textbooks	267,800	616	257,344	96.1%
430	Library Books	141,350	1,433	19,084	13.5%
440	Periodicals	6,784	-	5,652	83.3%
450	Food	-	6,228	73,833	
451	Travel Meals	-	670	6,661	
460	Non-Consumable	708,233	99,692	619,849	87.5%
470	Computer Software	2,642,041	44,667	2,307,673	87.3%
471	Accelerated Reader Software	2,165	-	-	0.0%
480	Hardware less than 5K	895,572	12,627	257,579	28.8%
Total Supplies and Materials		\$ 7,281,330	\$ 308,317	\$ 4,672,536	64.2%
520	Bldgs. Acquisition	-	-	-	
530	Site Improvement	-	-	367	
541	Equipment over 5K	210,000	-	29,653	14.1%
542	Replacement Equipment	165,000	7,162	147,423	89.3%
550	Technology over 5K	-	-	-	
555	SBITA (GASB 96)	1,200,000	-	-	0.0%
556	Lease (GASB 87)	300,000	-	-	0.0%
Total Capital Outlay		\$ 1,875,000	\$ 7,162	\$ 177,442	9.5%
613	Redemption of Principal GASB 87/96	-	-	-	
614	Interest GASB 87/96	-	-	-	
640	Dues/Fees/Memberships	316,746	26,256	218,309	68.9%
651	Liability Insurance	842,130	-	842,130	100.0%
653	Property Insurance	829,831	1,546	831,376	100.2%
655	Judgements and Settlements	10,000	-	9,186	91.9%
690	Indirect Charges	5,000	-	-	0.0%
Total Other Objects		\$ 2,003,707	\$ 28,143	\$ 1,901,342	94.9%
790	Interfund Transfers	11,948,000	-	10,490,000	87.8%
Total Transfers		\$ 11,948,000	\$ -	\$ 10,490,000	87.8%
Subtotal Expenditures and Transfers		\$ 203,303,413	\$ 14,840,923	\$ 104,027,003	51.2%
810	Contingency & Unappropriated Fund Balance	18,300,686	(1,514,753)	59,746,242	326.5%
Total General Fund Requirements/Reserves		\$ 221,604,099	\$ 13,326,170	\$ 163,773,245	73.9%
SPECIAL REVENUE FUND		58,418,635	2,582,989	23,527,071	40.3%
DEBT SERVICE FUND		20,428,100	-	10,076,442	49.3%
CAPITAL PROJECTS FUND		467,099	-	8,033	1.7%
TRUST FUND		726,595	-	188,647	26.0%
TOTAL USES EXCLUDING STUDENT BODY FUND		\$ 301,644,528	\$ 15,909,159	\$ 197,573,438	65.5%