BUDGET COMMITTEE MEETING OF THE BOARD OF DIRECTORS
Thursday, May 14, 2026 - 6:00 PM
Oakdale Middle School Room 230
815 S. Oakdale Ave.
Medford, OR 97501

AGENDA

1. **Call to Order / Pledge of Allegiance / Roll Call**
2. **Agenda Adjustments and Approval**
3. **Approval of Minutes for April 30, 2026** **2**
4. **Citizen Comments**
   a. *The Budget Committee will only hear citizen comments regarding the Proposed FY2026-27 Budget during this part of the meeting. All comments or concerns regarding other district business should be directed to the next School Board meeting scheduled for May 21.*
5. **Answers to Questions of the Budget Committee** **6**
6. **Action of the Budget Committee** (if desired for this meeting) **169**
7. **Announcements**
   a. June 4 - Budget Committee Meeting (if needed) - Oakdale Middle School
   b. June 11 - Public Hearing for the FY2026-27 Budget at the Board Work Session - Oakdale Middle School
   c. June 25 - Budget Adoption at the Board Meeting - Oakdale Middle School
8. **Adjournment**

We welcome all attendees and are here to help accommodate requests for participation. Requests for interpretation, translation services, an interpreter for the hearing impaired, or other accommodations can be made in advance (48 hours) by emailing the Superintendent's office or by phone at 541-842-3621.

Medford SCHOOL DISTRICT

EXECUTIVE SUMMARY

Meeting Date:	May 14, 2026
Agenda Item:	Consideration for approval of minutes from previous meeting
Item Type:	Minutes
Administrator:	Jeanne Grazioli, Jodi Fahy
Objective:	Approve meeting minutes

Background: School Board policies BDDG and BDDC indicate the Board shall provide for the taking of written minutes of all its meetings, and that the minutes shall be available to the public after approval by the Board.

Additional Materials: Draft minutes for the April 30 Budget Committee Meeting.

Recommendation: Review and approve the minutes.

Suggested Motion: *"I move to approve the April 30th Budget Committee minutes as presented."*

BUDGET COMMITTEE MEETING of the Board of Education

Thursday, April 30, 2026 6:30 PM

Oakdale Middle School Room 230
815 S. Oakdale Ave.
Medford, OR 97501

Budget Committee members present: Ilex Brandenberger, Lilia Caballero, Christy Clark, Kendell Ferguson, Erik Johnsen, Brooke Lazzari, Lupe Murillo, Amanda Olson, Sunny Spicer, Casey Stine, Michael Williams, and Angela Zbikowski
Member absent: Sandra LaNier McHenry

A video recording of the Board meeting can be found on the district website at this link. The slide presentation can be viewed by clicking on Extras listed next to the meeting at this link.

1. **Call to Order / Pledge of Allegiance / Roll Call**

   Budget Committee Chair for the 2025-26 Budget Lupe Murillo called the meeting to order at 6:40 PM, led the pledge of allegiance, and confirmed a quorum through roll call.

2. **Welcome and Introductions**

   Murillo led a round of introductions.

3. **Election of Budget Committee Chair**

   Murillo opened the floor for nomination of Budget Committee Chair for the 2026-27 Budget.

   Kendell Ferguson nominated Amanda Olson for Budget Committee Chair.
   Voice Vote: ALL AYES

   Amanda Olson was elected as Budget Committee Chair unanimously.

4. **Election of Budget Committee Vice Chair**

   Newly elected Budget Committee Chair Olson opened the floor for nomination of Budget Committee Vice Chair for the 2026-27 Budget.

   Erik Johnsen nominated Ilex Brandenberger for Budget Committee Vice Chair.
   Voice Vote: ALL AYES

Ilex Brandenberger was elected as Budget Committee Vice Chair unanimously.

5. Superintendent's Budget Message

Superintendent Jeanne Grazioli welcomed and thanked committee members for their service, and recognized the business services team for preparing the proposed budget. She outlined district priorities—strengthening relationships, optimizing curriculum and instruction, expanding student opportunities, supporting safe and inclusive schools, and maintaining financial stability—along with key initiatives supporting those goals. She also shared strategic planning outcomes, including a new district vision and identified three main areas of focus; building trust and relationships, closing achievement gaps, and ensuring long-term financial sustainability. She concluded by directing the committee to her message in the proposed budget for an overview of the financial outlook, challenges, and the growing needs of students with disabilities.

6. FY2026-2027 Proposed Budget & Presentation

Assistant Superintendent of Operations Brad Earl opened the proposed budget presentation by outlining the challenging financial landscape at the local, state, and national levels. He reflected on past funding downturns following the 2008 financial crisis, subsequent investments such as Measure 98, and more recent shifts driven by the pandemic and declining birth rates. He noted that the district is entering another period of constrained resources requiring difficult decisions, and expressed appreciation for the finance team and principals for their collaborative work beginning in November.

Finance Controller John Petach presented an overview of the proposed budget, beginning with key themes of declining enrollment, increasing financial pressures, and the need to plan for a smaller, more sustainable district. He provided background on Oregon's public school funding model, including the State School Fund, current service level, and broader state and federal budget pressures.

The presentation outlined statewide and national trends impacting K–12 education, including demographic shifts, declining birth rates, rising pension and healthcare costs, and examples of budget reductions and school closures in other districts. Additional context was shared regarding Oregon-specific challenges such as funding limitations, special education cost pressures, and legislative and policy considerations.

The meeting was recessed for 10 minutes.

District-specific information included enrollment trends and long-term projections, shifts in student demographics, and the financial and operational impact of declining enrollment. Key cost drivers were reviewed, including special education growth, staffing, and PERS obligations.

The presentation concluded with an overview of the district's budget assumptions, staffing adjustments, and a summary of revenues, expenditures, and projected deficit spending for the 2026–27 budget.

Budget Committee members asked questions regarding staffing reductions and grant funding. Clarification was provided that staff reductions are primarily achieved through attrition, retirements, and vacant positions, and that the district has been successful in securing seismic upgrade grants due to its proactive application efforts.

7. Budget Committee Next Steps

Earl reviewed the layout of the budget book, noting that sections are color-coded by fund, include narratives on each page, and are supported by a glossary of terms in the appendix.

Budget Committee members asked about the availability of the one-page ED-1 synthesis form and requested additional information on the transfer of the Jackson Detention Education Program to Southern Oregon ESD. Staff indicated the draft ED-1 form would be shared and explained that the program transfer, including associated grants and staffing, is expected to be cost-neutral and better aligned as a regional service.

Earl outlined the next steps, emphasizing the importance of gathering community input. He noted that an opportunity for citizen comment will be provided at the next meeting. Budget committee members were encouraged to contact staff directly with any questions and to submit questions via email by May 8; responses will be compiled and shared with the full committee.

Earl also reiterated that, while financial conditions remain challenging, he is encouraged by the district's relative stability when compared to the local university and other districts across the state.

8. Announcements

Chair Olson announced the next Budget Committee meeting on May 14 at 6:00 PM.

9. Adjournment

With no further business before the Budget Committee, the meeting was adjourned at 8:17 PM.

DRAFT

EXECUTIVE SUMMARY

Meeting Date:	May 14, 2026
Agenda Item:	Answers to Questions of the Budget Committee
Item Type:	Presentation/Discussion
Administrator:	Brad Earl
Objective:	Take public input, receive answers to questions asked by the Budget Committee

Background: At this meeting, the Budget Committee will take citizen comment about the FY2026-27 Proposed Budget. The District's Finance team will distribute the answers to questions posed by Budget Committee members and will answer follow-up questions about the responses. The deadline to submit questions is noon on Friday, May 8.

After public input, the Committee may approve the budget.

As a reminder, there will be a Public Hearing on the Approved Budget at the Board meeting on Thursday, June 11, and the School Board will take a vote to adopt the budget at the Board meeting on June 25.

Additional Materials: FY26-27 Proposed Budget; Committee Questions and Answers (provided prior to the meeting)

Recommendation: Take public input and review answers to questions posed by Budget Committee members.

Suggested Motion: N/A

Question Number	Question	Asked By	Answer
1	I would like to see a draft of the Approved Budget ED-1 form.	Amanda Olson	2026-27 ED-1 Form Draft
2	Do you happen to have a digital file of the budget proposal?	Christy Clark	2026/27 Proposed Budget
3	Interest on investments seems to be trending down. Why? Is this LGIP? *(General Fund Sources, P.10)*	Erik Johnsen	This is a primarily estimate of interest earned from the Local Government Investment Pool (LGIP) at this time. We also have a few million dollars in a savings account at People's Bank that pays the same interest rate as LGIP. Open market rates are below LGIP interest rates right now, but open market treasury investments were used in prior years when the return on them was higher than LGIP. Interest income has been trending down and is projected lower due to lower interest rates and lower cash balance due to lower fund balance from deficit spending. See budget presentation page 60.
4	Why are rentals (revenue) budgeted so high? *(General Fund Sources, P.10)*	Erik Johnsen	This revenue in question is for facility rental income. Facility rental income fell off during and after COVID but has been rebounding since. In 2020, pre-COVID rental income was $131k, the budget for next year is $100K and this year 2025-26 actual is trending toward $75K. Staff believes our estimate for 2026-27 is reasonable.
5	What was the Additional Salary all about? *(Salary & Wages Summary, P.16)*	Erik Johnsen	We paid a $1500 stipend to the remaining hourly employees who were paid monthly on a prorated basis to move to bi-weekly payroll in 2024-25 and 2025-26. This conversion to bi-weekly payroll for hourly employees was completed in 2025-26.
6	I like this layout. Based on Jeanne's description of the restructuring of Administration, I don't really see how that is impacting this table. Would be helpful for me to understand this, so I can articulate to others. *(Staffing Summary Fold-Out Page 18)*	Erik Johnsen	In addition to page 18, the FTE changes are discussed in the budget presentation on pages 58 and 66 in detail by position type. Most of the District Admin reductions (Coordinators) were offset with licensed (TOSA) additions or Assistant Director positions in the same functional area.
7	These general observations across all Functions... 1. Unemployment budget is increasing 2x - 3x compared to last year, and up 900% compared to 2-3 years ago. Why? What is the cumulative increase across all Functions? 2. Life insurance costs seem to be pretty volatile. Why? *(Function Detail-various pages)*	Erik Johnsen	**Great question! Unemployment** is a flat percentage of gross payroll spread across all functions. The cumulative increase (see page 22) is a 988% or $0.82 million since 2023-24. The amount has increased steadily over the last couple years due to a partial offset that was available from a reserve account the District had at the Unemployment trust. The reserve is now completely used up. The rate has increased substantially due primarily to the passage of 2024 SB 849 which allows classified employees who work less than 12 months to apply for unemployment benefits. So school classified employees who work during the school year but not over the summer or breaks are allowed to file for unemployment benefits for those times school is not in session after a two week waiting period each year. **There was no additional funding to pay these increased unemployment cost/mandate after it was adopted by the legislature**. **For life insurance,** in 2023-24 and 2024-25 there was some coding issues between line item object codes for life insurance and long term disability, for 2025-26 and the 2026-27 budget it is consistent. **In addition, you may note that we are spending $0.3 million for Oregon Paid Leave which is another unfunded mandate which started in 2022-23.**
8	Pupil transportation is up 28% in 4 years. Anything we can do to curtain this? Are we just hostage to First Student? (Purchased Services, P..24) 2. There's another line for Student Transportation. Numbers are similar but different to page 24. Up 30% in 4 years. What is this? (General Support, P.76)	Erik Johnsen	Transportation costs cratered after COVID, first due to remote school and then due to a 50% driver staffing shortage after COVID when our driver count dropped in half to 49 from 98. Over the last four years we have been able to work with First Student to help them add back drivers and routes. Page 76 of the Proposed Budget Book is for the function student transportation, the numbers differ from page 24 because page 24 it is the summary across all departments and some student transportation is charged to individual departments. Individual department charges are often the 30% match on curriculum related field trips. Also it is important to remember Home to School (HTS) transportation and curriculum related field trips are reimbursed at 70% by the State of Oregon.
9	Tuition jumped almost 100% compared to 2024-25. What is this? *(Purchased Service, P.24)*	Erik Johnsen	Tuition expense across all funds including High School Success has increased from $85K in 2023-24 to $233K in 2024-25 to $363K in 2026-27. These are funds paying for college tuition for high school students getting college credits primarily from SOU and RCC.

Question Number	Question	Asked By	Answer
10	Anything we can do to control Cyber security costs? Up 500% from 2 years ago *(Software, P.25)*	Erik Johnsen	While Cyber security software costs (firewall etc.) have increased, they are not up 500% from two years ago. This is the software budget object across all functions on page 25, including IT 2661 and 2669, of $1.95 million, Curriculum in 1111, 1121, 1131 totaling $0.59 million and smaller amounts in 25 other functional areas. Software costs in general have been rising 12-13% per year for several years. For the completed years 2023-24 and 2024-25 they include GASB 96 Subscription Based Information Technology Arrangement (SBITA) entries which reclass a portion of the cost out of software to Principal and Interest as reflected page 26. When you combine the two the totals from pages 25 and 26 the totals are 2023-24 actual cost of $3.29 million, 2024-25 $2.09 million, 2025-26B $2.64 million and 2026-27 $3.00 million. GASB 96 also requires multiple year software agreements to be fully expensed in the first year so software purchasing/SBITA costs will not be reflected in a linear pattern. Prior to the implementation of GASB 96 a 3 year software purchase would have been spread equally over three years in a linear pattern.
11	Up 50% from 2 years ago. Is this due to the gym collapse? Can we shop insurance, or is this from PACE? (Property Insurance, P.26) Another Property Insurance line, which has increased 62% in 4 years. How does this differ from pg 26? Can this be controlled? (Maintenance Services, Function 2544, P.89)	Erik Johnsen	**One general comment**, the budget book summarized by expense object across all functions in total for the General Fund on pages 16-26 and then by object within individual function on pages 27-101. **Property insurance costs** started rising nationwide prior to the gym collapse at NMHS due to inflation and increased claims, but as verbally noted in the budget presentation large claims by Bend SD and Medford SD due to facility collapses have added to those increases. A large water damage claim in Portland and fire claims from 2020, including the SOESD, have also driven up K12 property insurance costs.
12	Special Programs are up 70% in 3 years. Why? *(Student Instruction, P.28)*	Erik Johnsen	Yes it is. Special Education for MAPS and FOCUS enrollment (and the severity of the conditions of the kids enrolled) and costs have increased quite a bit over the last decade and are projected to increase at a faster rate the next five years as discussed in the budget presentation on pages 44-45. It should be noted that filling SpEd staffing positions has been challenging for decades across Oregon and the entire US, and all prior years include some savings for positions that were vacant for partial or full year.

Question Number	Question	Asked By	Answer
13	1. Ell Payroll has increased 40% over 4 years. Is this commensurate with the students we're serving? 2. Large increase in software due to Duolingo use. Is this worth it? A good value, for a free program? *(ELL, Function 1291, P.51)*	Erik Johnsen	It is important to note that school District in Oregon get a 0.50 extra funding weighting that is uncapped for ELL students. As we discussed in the budget presentation page 49 there are 1,177 ELL students at December 2025 with a 24.8% increase over the last five years. Payroll costs are up 40% over 4 years but are lower 24% over three years. Part of the reason the 4 year increase looks so big is due to some vacant positions back in 2023-24. ELL Software purchases for this year are primarily Flashlight 360 and Imagine Learning not Duolingo, there was an error in the narrative. Flashlight 360 is a platform that mimics the Speaking and Writing tasks that students are asked to complete on ELPA. We use it for two things: -- Fall/Winter/Spring Benchmarks that align with the English Proficiency Standards -- We are required to have assessment tools as part of the EL Outcomes Cohort. So this supports that work. -- Ongoing assessment and instructional tool. -- Secondary has Common Summative Assessments aligned to the Planned Course Statements using Flashlight 360. -- There is also a bank of lessons that are based on specific areas of student need. So teachers can pull canned lessons to support areas they see are needed based on the assessments or classwork. Other points of interest: Research indicates usage is linked to ELPA scores improving. ESSA Tier 2 certification. (This is part of why we prioritized this product over Imagine Learning.) https://www.evidenceforessa.org/program/flashlight360/ ELL spending function 1291 is heavily monitored by ODE to assure the District is spending our full weightings. For 2025-26 our weightings multiplied times funding $/ADMw is approximately $5.7 million.
14	Pretty big jump a couple years ago. Just wondering how many students we're serving each year with this program. *(Homebound Instruction, Function 1295, P.54)*	Erik Johnsen	This varies from year to year based on student needs. This year 2025-26 we have had between 12 and 20 students receiving homebound instruction throughout the year.
15	Same question: How many students are being served each year? *(Homeschool, Function 1296, P.55)*	Erik Johnsen	The student information system (Synergy) shows 54 students as of 05/08/2026, though it was about half that at the start of the year.
16	SRO costs are up 70% over 4 years. Why? *(Student & Staff Support Services, P.58)*	Erik Johnsen	School Resource Officers (SRO) function 2115 has increased $416K over the last four years. The $416K increase can be split between the following: a $250K increase due to charging the Director of Security to this function (Previously the Executive Director was charged to Maintenance Function 2544), a $166K increase for the rollout of the Marshal program at Elementary Schools and no change to SRO contract flat at $434K.
17	1. Board of Education costs are up 69% over 4 years. Is that us? Why?? 2. 70% increase in Liability insurance in 4 years. Why so much? Can we shop this? (Board of Education Services, Function 2310, P. 77)	Erik Johnsen	BOD function 2310 cost increase is primarily due to liability insurance cost increases in the insurance pool due to the increased number and amounts of liability claim settlements across the state. Also, Oregon has eliminated the statute of limitations for civil sexual abuse claims (both child and adult) arising on or after June 26, 2025, allowing lawsuits at any time. The pool has also reduced coverage levels for liability insurance which require insurees to buy up to retain previous levels of coverage.
18	1. $30,000 for Elections is probably the right budget, but should this be an every-other-year budget? Didn't need to be in 2025-26, but should be in 2026-27	Erik Johnsen	You are correct, there should not have been a budget of $20K this year (2025-26) year for **Elections**. Unless there is a special election, elections are held every other year for the Board of Directors.

Question Number	Question	Asked By	Answer
19	Another software line item. Almost doubled since last year. This all due to Cyber security contract? *(IT, Function 2669, P.98)*	Erik Johnsen	For the completed years 2023-24 and 2024-25 they include GASB 96 Subscription Based Information Technology Arrangement (SBITA) entries which reclass a portion of the cost out of software to Principal and Interest as reflected lower on the page. When you combine the two totals the grand totals are 2023-24 actual $1.14 million, 2024-25 $0.74 million, 2025-26B $0.53 million and 2026-27 $1.10 million. GASB 96 also requires multiple year (usually 3 years) software agreements to be fully expensed in the first year so software purchasing/SBITA costs will not be reflected n a linear pattern. Prior to the implementation of GASB 96 a 3 year software purchase would have been spread over three years in a linear pattern.
20	1. Rental Expense seems to be on the rise. What is this? 2. Non-Consumables have doubled over 4 years. Why? *(IT, Function 2669, P.99)*	Erik Johnsen	Page 99 is a subtotal page for IT related functions 2661 and 2669 and the subtotal rollup page had some linking errors in it. The corrected rollup page for IT 2661 and 2669 can be found here and will be included in the Approved and Adopted budget books. Rental should be titled Lease & Rental. GASB 87 for lease accounting requires a portion of the charges to be reallocated as Principal and Interest so the best way to get the full picture is to look at pages 24 and 26. **When you combine the lease & rental costs on pages 24 and 26** you get the following 2023-24 $1.254 million, 2024-25 $0.834 million 2025-26 $0.88 million and 2026-27 $0.667 million. Also, because of GASB 87, some multiple year lease agreements will be fully expensed in the first year so costs will no longer be linear. The largest leased items are copiers that often are also used as printers for computers because their cost per page for printing is usually lower than conventional computer printers. **When we look at non-consumables across all functions on page 25,** we see the following trend 2023-24 actual $0.82 million, 2024-25 actual $0.54 million, 2025-26 budget $0.71 million and 2026-27 budget $0.78 million. So the 2026-27 budget is less than 2023-24 but higher than 2025-26 due primarily to higher spending in maintenance and IT as this account funds pieces and parts for various facility and technology/security related repairs over 1.95 million square feet of facility space, 279 acres of grounds, 14,000 chromebooks, thousands of security cameras and thousands of other computers/computer peripherals.
21	We are deficit spending by ~$2M. What additional cuts would need to be made to bring that to $0? If we aren't bringing that to $0 this year, then what is the plan going forward to bring it back into the black? *(P. 7)*	Ilex Brandenberger	While the District General Fund is projected to deficit spend $2.05 million for the 2026-27 fiscal year, it is important to note the deficit spending is being driven by what we ideally believe to be one-time capital projects for wood truss inspections and repairs and SpEd facility upgrades. The wood truss inspections are not yet complete and we have as of yet to complete any repairs so repair estimates are just that, estimates. At this point with the 2026-27 funds of $1.8M plus the $1.2M in the current year we have a total of $3.0 million set aside for the wood truss inspections and repairs. If final estimates are higher, the District may need to spend additional funds in 2027-28 on wood truss inspection and repairs. If we don't have to spend more than the $3.0 million then these project costs will go away in 2027-28 and effectively balancing the budget.
22	Page 20 shows that there are no staffing funds for TAG. However, page 42 shows that we are planning to spend $52,824 on TAG. If there is no staffing, what does that money go to?	Ilex Brandenberger	There is a Teacher On Special Assignment (TOSA) in the Special Revenue Student Investment Act (SIA) grant that shows up in 1111 Elementary that is also the TAG coordinator. The budget for TAG function 1210 on page 42 also shows about $10K for additional Licensed Temp help.
23	Special Ed is increasing by 23.1%. What is the percentage increase in enrollment in Special Ed (I doubt it is 23%)? Are we making up for understaffing in this area? Since we don't get extra funding from the state past a certain percentage of students in the district, are we getting to point of diminishing returns? *(P.44)*	Ilex Brandenberger	As noted on the 2026-27 Proposed budget presentation pages 44 and 45 SpED enrollment has increased 11.4% over the last five years and the number of high needs SpEd students is also increasing particularly at the youngest grades. As noted in the presentation, SpEd staffing has increased 103 FTE or 77% over the last decade and is expected to increase at twice that rate over the next five years with the addition of 100 FTE over the next five years. Given the increase in the percentage of SpEd students over the last 35 years with no increase in the capped funding limitation (11% of ADMr) from the State of Oregon over that time, this is a large unfunded mandate. It should be noted that filling SpEd staffing positions has been challenging for decades across Oregon and the entire US, and all prior years include some savings for positions that were vacant for partial or full year.

Question Number	Question	Asked By	Answer
24	Does the district get funding from any source for helping homeschooling? *(P.55)*	Ilex Brandenberger	The homeschooling function is funded by the State School Fund, there is no separate funding for homeschooling.
25	I don't see the Reading and Math test pass rates in the budget this year? Are the Math pass rates finally going up?	Ilex Brandenberger	Students in grades 3–8 and 11 are currently participating in state assessments. When comparing Spring 2024 to Spring 2025 results, we saw gains in both reading and math in several grade levels, including 4th and 6th grade ELA, as well as 3rd, 4th, 6th, and 8th grade math. There were also some grade levels that experienced declines. Overall, achievement in reading and math remained relatively flat year over year. We will have a more complete picture this fall once the assessment data has been fully validated and analyzed. It is also important to note that this was the first year of implementing a new math curriculum. In our early learner data, we saw encouraging gains, particularly in 1st grade reading and math.
26	Page 17 - Can you please provide the breakdown by school where the FTE reductions/additions are occurring? Page 34 - Are the FTE cuts occurring at the schools with low enrollment?	Brooke Lazzari	The FTE changes are discussed in the budget presentation on pages 58 and 66 in detail by position type. The district staffs to ratios of Students to Staff. As an example, the ratios for Students to Teachers by grade as is follows: Kindergarten 18-22, 1st Grade 20-22, 2nd Grade 22-26, 3rd Grade 24-26, 4th Grade 26-28, 5th Grade 26-29, Middle School 23 on average, High School 27 on average. With declining enrollment there are also some blended grade classes at some Elementary locations. In the end, the by location changes come from the District balancing to these ratios in the fall of the new school year when we see how many kids in each grade show up at various locations. Then there is a balancing exercise that happens between locations particularly in Elementary Schools. So, for instance, **the plan for -21.5 FTE non-sped licensed reduction** by location includes **-13.0 FTE Elementary Licensed** reductions planned by location are Oak Grove -2.0 FTE, Griffin Creek -2.0 FTE, Hoover -2.0 FTE, Jackson -2.0 FTE, Kennedy -1.0 FTE, Washington -1.0 FTE, Howard -1.0 FTE, Jefferson -1.0 FTE, Wilson -1.0 FTE, and the plan for the **-4.0 FTE Middle school** is -2.0 FTE at Oakdale, -1.0 FTE Hedrick and -1.0 FTE McLoughlin and the plan for **-3.0 FTE at High school** is -1.0 FTE Innovation Academy, -1.0 FTE South Medford and -1.0 FTE North Medford, and **-2.5 FTE are reduced with the transfer of regional Juvenile Detention and Barriers to Bridges programs to SOESD**, and **there is an addition of +1.0 TOSA for ELL** that will work in a district wide capacity, but the actual reductions by location could and likely will change a little based on where students do or don't show up in the fall for the new school year.
27	Page 30: Are there any theories or studies explaining why the Special Education Child Count has increased so much and continues to rise? Was there a change in the evaluation process that results in more children being identified today than in the past? I understand that providing these services requires significant additional staff, classroom support, and facilities. However, at least in terms of funding in this budget, it is to the detriment of general education students. The State isn't providing the necessary funding so what is the "breaking point" to still be able to fund the other students?	Brooke Lazzari	Special education enrollment keeps growing. These 3 graphics show how. - Improved diagnosis and screening, rising autism and behavioral needs, reduced stigma and increased awareness and broader definitions and legal mandates. While we have not verified it, we have been told by a local representative that many smaller districts remain at or near the 11% level, which would suggest parents are moving to larger districts where brouder services are available. **When is the breaking point?** Based on the action being taken by the 10 largest Oregon K-12 school districts next year, more than 1,000 FTE reductions, it seems Oregon K-12 is reaching or has already reached the breaking point.

Question Number	Question	Asked By	Answer
28	Page 31: Is the elementary school minimum of 40 minutes of music instruction a District policy? If so, what is the rationale for prioritizing music instructional time over other programs such as STEAM?	Brooke Lazzari	No, it is not a policy. 40 minutes for "specials/electives" has been the norm for a long time. These specials allow for teacher prep time, which is outlined in the teacher's contract. All electives (Music, STEAM and PE) are all 40 minute blocks of time. PE is a priority (2x per week) due to the state's PE requirements for minutes. We try to balance offerings between STEAM and music at elementary schools but it is challenging with small schools and sharing across sites. We have recently tried a quarterly rotation to try to make it as equitable as possible.
29	Page 59: Do Attendance Specialists cover all schools or only high school?	Brooke Lazzari	Positive Attendance Specialists work with all K-12 schools in their Data Team and Student Services structures. Here are assignments.
30	Page 60 - What is the FTE in this program if the District contracts with the City of Medford?	Brooke Lazzari	Prior to this year there was an Executive Director who had a combined role to oversee Facilities, Project Management and Security and this person's wages were charged to Facilities/Maintenance Function 2544. The new role of Director of Security is the 1.0 FTE staff member charged to the Security department and he performs a variety of duties including but not limited to: Oversees the SRO/Marshal program, ensures the District is compliant with state mandated safety and security drills, and is tasked with developing and maintaining a comprehensive safety and security program at every site, including conducting site security assessments and executing improvements to each site.
31	Page 117 Jackson Track-is the Jackson PTO contributing to the project?	Brooke Lazzari	No.
32	Page 117 Special Education Facility Upgrades-where are these upgrades occurring?	Brooke Lazzari	While some of this is still being finalized right now, there are planned upgrades at SMHS, OMS, KNE, OGE and HVE
33	Page 137 Has the District considered a Local Option Levy?	Brooke Lazzari	The District hired Patinkin Research in August of 2024 to conduct polling for a potential Local Option Levy. Polling suggested 50% of local voters are in favor of a levy in an amount ranging from $0.50 to $1.50 per $1,000 of assessed value. The Bend-Lapine School District had stronger polling for a May 2024 Local Option Levy election and it failed 58 to 42. We paused our effort at that time.
34	Page 139 Does 1111 cover K-6 or is it K-5 now?	Brooke Lazzari	1111 Elementary should be grades K-5 and 1121, 1122 should be grades 6-8. We will get this updated.
35	Presentation slide 43: Last year, there was discussion about possibly closing schools due to declining enrollment. Is that still being considered now that enrollment continues to fall below 400 students?	Brooke Lazzari	U.S. Schools Face a Crisis as the Number of Children Drops - The New York Times - this article was published last week and notes with fewer students, many public school districts are confronting unfilled classrooms and hard choices about school closures. We also see some districts in Oregon this year, Portland Public, West-Linn Wilsonville and Corvallis actively developing or already approving plans for school closures. While there is no plan for school closures at the Medford School District in the 2026-27 budget, it seems inevitable that this will be a topic of discussion at some time in the future.
36	Presentation Slide 43 Also, when reviewing the ADMr numbers, have those counts been adjusted to account for the transfer of 6th grade students to the middle school?	Brooke Lazzari	For the years sixth grade was held at Elementary Schools the ADMr is included in each Elementary School, and for the years after sixth grade moved to Middle School it was not included in those schools in the chart on page 43 of the 2026-27 Proposed budget presentation.

PROPOSED BUDGET

2026-2027









Medford SCHOOL DISTRICT

Fiscal Year 2026-27

BUDGET COMMITTEE

School Board Members
Lilia Caballero
Kendell Ferguson *(Chair)*
Erik Johnsen
Sandra LaNier McHenry *(Vice Chair)*
Sunny Spicer
Michael Williams
Angela Zbikowski

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

District Administration
Jeanne Grazioli, Superintendent
Brad Earl, Assistant Superintendent of Operations

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Introduction



Medford SCHOOL DISTRICT

Superintendent's Office
815 S. Oakdale Ave., Medford OR 97501
superintendent.office@medford.k12.or.us
541.842.3621

Dear Medford School District Community,

As we continue our commitment to transparency and responsible stewardship of public resources, I want to provide an overview of how our schools are funded, the financial challenges we are facing, and the steps we are taking to ensure long-term stability while maintaining a high-quality education for our students.

Even amid the challenges in public education, I am continually inspired by the dedication of our teachers and staff. Each time I visit our schools and departments, I see individuals deeply committed to supporting students and improving learning in meaningful ways. I am truly grateful for their work. I also want to extend my appreciation to our budget committee for the time and care they have given to ensuring our plan reflects our shared priorities.

Oregon's school funding system is complex and influenced by factors at the state, local, and federal levels. Understanding this broader context is important as we navigate the decisions ahead.

How Oregon Schools Are Funded

Oregon public school funding is primarily driven by the state's General Fund, totaling roughly $12.95 billion for the 2025–27 biennium. In summary, we rely on the following sources to provide a high-quality education:

- **State School Fund (SSF):** The largest source ($11.4 billion), made up of state income taxes and a portion of local property taxes.
- **State Grants:** Including the Student Investment Account (SIA), High School Success (HSS), and other targeted or time-limited grants (e.g., literacy, multilingual learners).
- **Local Revenue:** Primarily property taxes. These are equalized through the SSF. When local collections are higher, state support is reduced, and vice versa.
- **Federal Funding:** Typically about 5%-10% of district budgets, including Title programs, IDEA, ESEA, and nutrition services.

Financial Outlook

We are preparing for significant financial headwinds in the 2027–29 biennium and likely beyond.

Across Oregon, many districts have already made substantial cuts, with others implementing mid-year reductions or planning deeper cuts next year. A small number are even facing solvency concerns. Like all districts, Medford is proposing spending reductions this year and anticipating further adjustments in the next biennium. However, our reductions are proportionally smaller than many of our peers, reflecting both disciplined fiscal management and some key strategic decisions over the past several years.

Between 2020 and 2024, Oregon districts received approximately $1.62 billion in federal ESSER funds. While some districts used these funds to maintain staffing levels despite declining enrollment, we focused primarily on one-time investments: facility improvements, classroom upgrades, and targeted staffing to address post-pandemic learning loss and special

education needs. We also built a plan to phase out or transition those positions before the funding expired in September 2024, helping us avoid the abrupt “funding cliff” others are now experiencing.

Another factor affecting districts statewide has been Pension Obligation Bonds (POBs). While some districts benefited from investment gains that temporarily offset rising PERS costs, the maturation of those bonds has created significant new expenses; some in the tens of millions of dollars. Medford’s experience was different. Our 2007 POB strategy was impacted by the 2008 recession, limiting long-term savings and, as a result, we are not experiencing the same sudden cost increases. Our final POB payment will occur in the 2026–27 fiscal year.

At the same time, broader economic and demographic pressures are intensifying. Oregon now has more residents over age 65 than school-aged children, a reversal from just 20 years ago. Increased demand for healthcare, potential new transportation funding needs, and anticipated reductions in federal funding are all placing additional strain on the state budget. The Governor has estimated that federal funding reductions associated with HR1 could total approximately $15 billion over five years. It is likely the state will need to redirect resources to partially offset losses in areas such as healthcare and food assistance, limiting the ability to increase K–12 funding.

Locally, we are also experiencing key trends:

- **Declining enrollment:** Our non-charter enrollment has declined by nearly 10% since 2020, with projections indicating continued decline over the next 20 years.
- **Rising special education needs:** Special education enrollment now exceeds 17% of our student population, while state funding remains capped at 11%. This gap creates ongoing financial pressure, as these services are essential but more costly to provide.

Medford School District 2026–27 Budget

Our proposed budget reflects a balanced approach; aligning ongoing revenue with ongoing expenses while making targeted, one-time investments in safety and infrastructure.

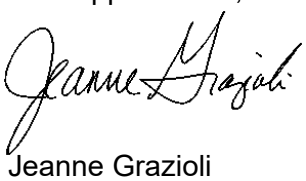
- Total revenue is projected to increase by $5.20 million (2.6%).
- We are proposing a one-time deficit spend of $2.05 million, primarily for safety-related facility improvements, including wood ceiling truss inspections/repairs and facility upgrades for special education needs.
- This will reduce our General Fund balance to approximately 8%, but keeps us above the minimum 5% as required by Board policy DBDB.

To maintain long-term financial stability, the budget includes approximately $3 million in ongoing reductions, primarily through staffing adjustments. In total, we are proposing a net reduction of 20 FTE. This includes adding 17 FTE in special education to meet growing student needs, while reducing 37 FTE across licensed, administrative and classified roles. Most of these reductions are being achieved through attrition, internal transfers and/or placement. While these decisions are difficult, they are necessary to ensure the district remains financially stable and able to serve students effectively over time.

We have already begun consolidating district office space to reduce lease costs and are proposing a reduction in contracted services. As we look ahead, we will also need to carefully evaluate our overall facilities footprint in relation to long-term enrollment trends to ensure we are using our resources efficiently while sustaining high-quality programs across the district.

We recognize these are not easy conversations, and we are committed to approaching them thoughtfully and transparently. Thank you for your continued support of Medford schools. We remain committed to making thoughtful, student-centered decisions and to keeping our community informed as we move forward together.

With appreciation,



Jeanne Grazioli
Superintendent

Organization

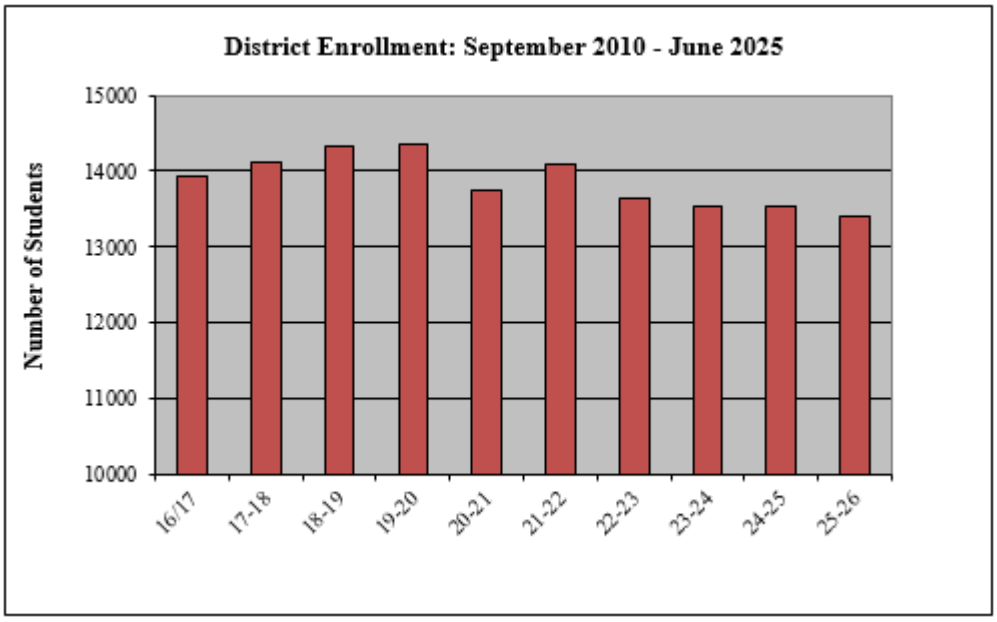


District Overview

Jackson County School District No. 549C, also known as the Medford School District (The District), is the eighth largest in Oregon. Serving approximately 13,397 students, the District enrolls approximately two percent of the total K-12 student population within the state.

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

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



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

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

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.

FY26-27 Budget Calendar

Thursday April 9, 2026	**Budget Committee Orientation during the Board Meeting at Oakdale**
Thursday April 30, 2026	**1st Budget Committee Meeting at Oakdale**– Committee elects officers, Superintendent delivers budget message and committee receives budget document.
Thursday May 14, 2026	**2nd Budget Committee Meeting at Oakdale** – Public comment, committee discusses and approves Proposed Budget. Budget chair signs resolutions.
Thursday June 4, 2026	**3rd Budget Committee Meeting at Oakdale– If needed**

Thursday June 11, 2026	**Board Meeting. Public Budget Hearing on FY26-27 Budget* - at Oakdale** Deliberate on budget approved by budget committee and considers additional public comment.
Thursday June 25, 2026	**Board Meeting; FY26-27 Budget Adoption*** - **at Oakdale** Board enacts resolutions adopting the budget, makes appropriations, imposes and categorizes tax levy.
June 30, 2026	**District must submit balanced budget by this date.**
July 30, 2026	District submits required budget documents to County Assessor, Department of Education, and Southern Oregon Education Service District by July 15, 2026.

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

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

Medford School District List of Acronyms

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

Financial Pages

Financial

NOTE: As with any budget, the development of this budget involves using estimates and making assumptions. Ultimately, the District understands that some of these assumptions may be required to be collectively bargained, and as such, readers of this document should understand that some of these assumptions may change. Some key assumptions include, but are limited to, $11.359 billion for the 2025-27 Oregon K-12 budget, high cost sped to be reimbursed at a minimum of 20-25%, SIA funded at Continuing Service Level Estimate, a 4.25% Cost of living Adjustment (COLA) for all employees; step wage increases for those employees who qualify, and purchasing healthcare from the Oregon Educators Benefit Board (OEBB) for the full fiscal year.

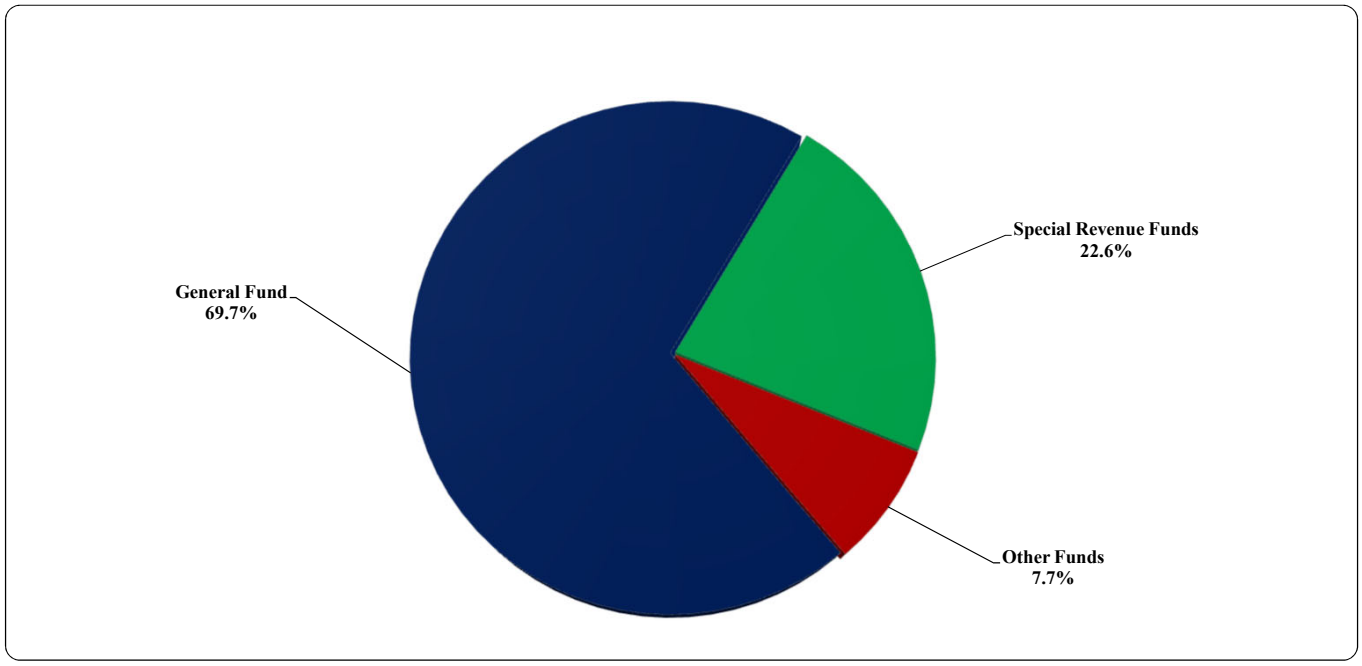


All District Funds

All Active District Funds

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

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



The General Fund is the primary funding source for operational spending in the District. In the FY26-27 Budget, the General Fund represents 69.7% of all resources versus 71.1% in the FY25-26 Amended Budget. Total resources across all fund types for FY26-27 is $319.1M vs $312.1M in the FY25-26 Amended Budget, which is 7.0M, or 2.3% higher. This increase is primarily due to the $7.32M increase in Special Revenue Funds (p.105) primarily driven by the $16.3M increase in NMHS gym construction which is paid for by insurance proceeds. The gym spending increase is partially offset by lower project reserves funding/spending and no plans for a seismic upgrade project in 2026-27. The current year 2025-26 project reserves budget included $3.3M for SMHS track and field upgrade and carryover of over $3.0M from 2023-24 Innovation Academy (IA) facility upgrades completed in the summer of 2025.

General Fund - Fund Balance Roll Forward

($ Thousands)	FY26-27 Projection
Beginning Fund Balance	**$ 18,301**
1. Previous Annual Surplus/(Deficit)	(4,758)
2. Change in Revenue	5,202
3. Change in Transfers In & Other Sources	-
4. Change in Salary & Wages	(2,083)
5. Change in Associated Payroll Costs	(1,358)
6. Change in Purchased Services	(1,768)
7. Change in Supplies and Materials	(476)
8. Change in Capital Outlay	10
9. Change in Other Objects	(279)
10.Change in Transfers Out/Other Uses	3,460
11. Total Annual Surplus/(Deficit)	**(2,050)**
12. Ending Fund Balance	**$ 16,251**

In the General Fund, Fund Balance projection above for FY26-27, the District is proposing to deficit spend $2.05M (line 11). Revenue and Transfers In is $204.15M (p.9), are exceed by Expenditures and Transfers Out, which are $206.20M (p.15). Descriptions of the major year over year changes in the FY26-27 budget are summarized in the schedule above and the words below.

1. The General Fund previous year FY25-26 forecast is to deficit spend $4.758M as of the latest FY25-26 budget amendment, driven primarily by $3.3M for SMHS Track and Field upgrade, $1.208M for wood truss inspections and repairs and $0.25M for one-time movement of staff out of Biddle office building.

2. Total revenue (resources minus transfers in and beginning fund balance) is estimated to increase $5.2M or 2.6% over prior budget.

3. There will not be a change in transfers in from other funds and other income from FY25-26 to FY26-27. Transfers In includes $0.55M from the PERS reserves fund, and other income of $1.3M from GASB 96 and $0.6M from GASB 87 Leases.

4. Total General Fund salaries and wages are up $2.08M or 2.4% to $87.24M from $85.15M in the prior year. The primary drivers of the $2.15M increase are: $3.40M for a 4.25% COLA increase and $1.24M for step increases. There is a reduction of -$1.71M, for -20.13 FTE for staffing changes, -19.55 of which are in the General Fund. We assume a vacancy savings of -$0.77M, and all other salary and wages changes net to -$.08M. See page 18 for a detailed explanation on staffing changes for all funds.

5. Total General Fund Associated Payroll Costs are up $1.36M or 2.6% to $53.21M from $51.86M in the prior year. There is a $2.03M increase from the associated payroll costs on COLA and STEP wage increases. Other changes include an increase of $0.49M for Unemployment and $0.27M for healthcare. These increases are partially offset by a -$1.02M savings from FTE reductions, -$0.29M savings on the vacancy assumption and all other changes total a savings of -$0.12M.

6. Total General Fund Purchased Services are up $1.77M or 4.1% to $44.9M from $43.1M in the prior year. This is due to an increase in charter school pass through payments of $0.84M, an increase in utilities of $0.17M and an increase in pupil transportation of $0.23. There is a decrease in Professional Services Non-Instruction of -$0.24M, which is mainly due to the decrease in the Vitality benefits app. There is an increase in Professional and Technical Instructional Services of $0.1M for the Foster Grandparent Program (in function 1111), $0.15M to cover increased speech eligibility services (function 2150), and an increase of $0.165M for 3 contracted skilled trainers (function 1240). The District contracts with Presence Learning for online speech and language services. This amount is highly variable and dependent on the number of available SLP's for hire. Repairs and maintenance has an increase of $0.22M based on prior year numbers and contractor price escalation. The remaining variance is due to the ever-increasing substitute usage in our district (an increase of $0.23M).

7. Supplies have increased a total of $0.48M or 6.5% from the prior year due primarily to an increase in computer software and hardware. Hardware is up $0.08M due to the cost of equipment continuing to rise as well as more technology being added to the classrooms. Software has an increase of $0.176M for English Language Learners due to replacing Rosetta Stone with Duo lingo. There are also renewals for Flashlight360 and ELLevation. Software has also increased a total of $0.36M or 13.5%. Additionally, the cost of digital and physical materials are outpacing inflation.

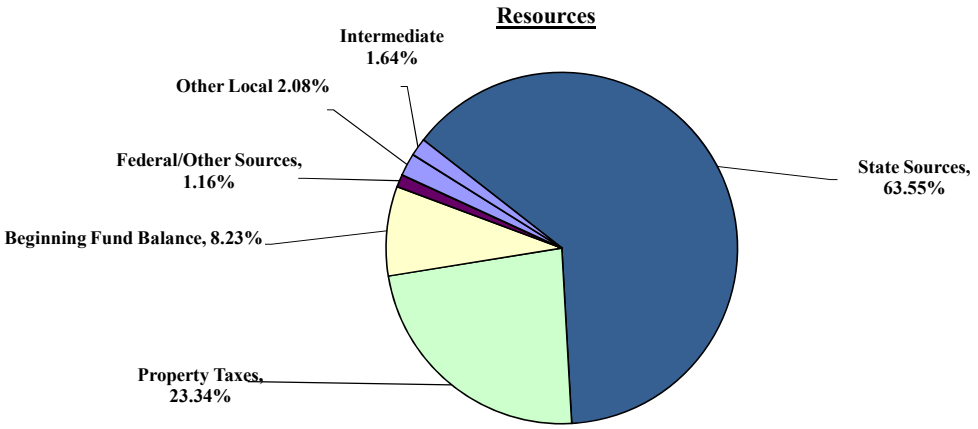
8. Total General Fund Capital Outlay costs are down -$.01M or -0.44%.

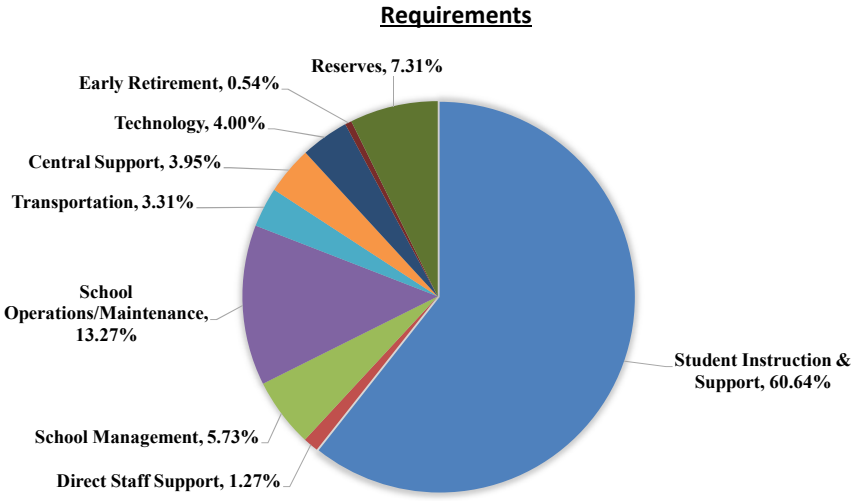
9. Other Objects is up $0.28M or 13.9% due primarily to an estimated 20% increase in property insurance and a 10% increase in liability insurance.

10. Total General Fund Transfers Out to Other Funds is down -$3.46M, or -28.9% due primarily to a $3.10 M reduced transfer to the projects reserve fund. The General Fund is budgeting to transfer a total of $8.488M, which will be distributed as follows: $5.178M to the project reserve fund (p. 115) to fund Curriculum, Capital Maintenance and Repairs and IT infrastructure, $0.575M to Special Revenue Secondary Athletics (p.112), $0.29M to partially fund the Physical Education Expansion (PEEK) (p.111), $0.025M for State and Local Programs (p. 109), $1.25M for Chromebook Reserves fund (p.121), and $1.17M to Debt Service (p.131). The detail of where these transfers are sent to can be found in the green Special Revenue section starting on page 105.

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.

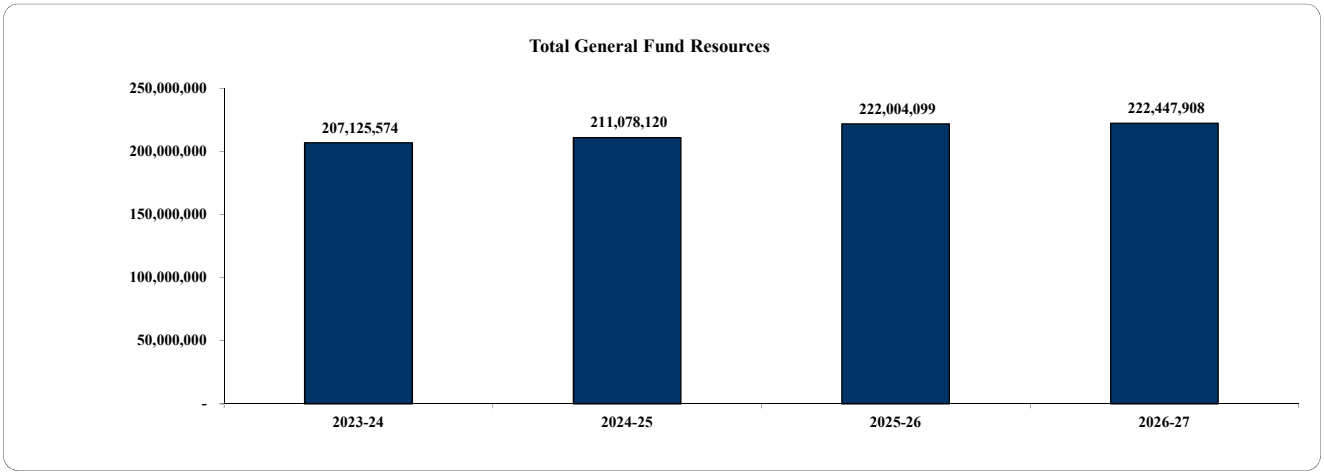


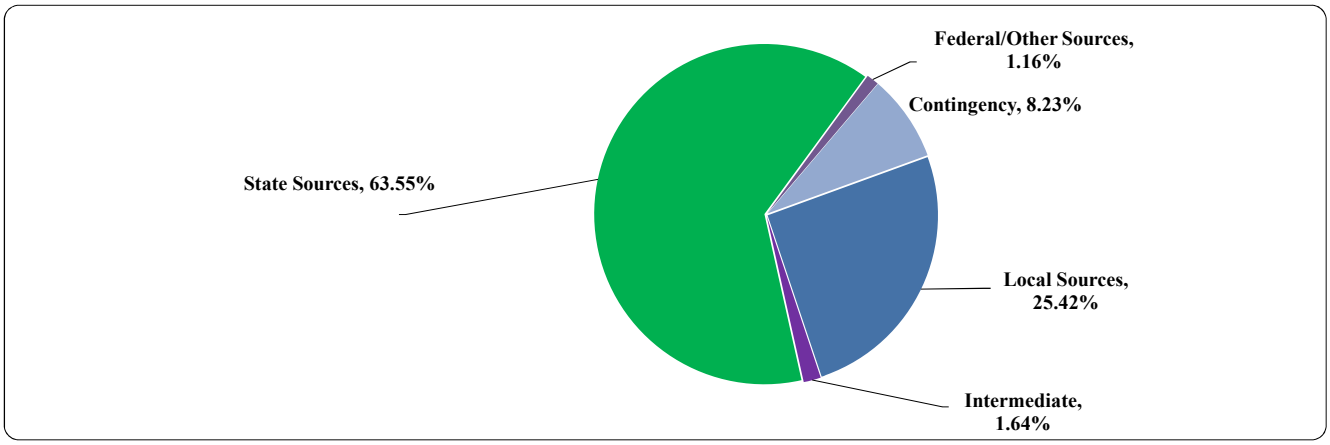


In FY26-27, General Fund Budget Resources are $222.5M, an increase of $0.4M or 0.2% from the prior year. Revenues minus expenditures leaves a deficit balance of $2.05M. Beginning fund balance is projected to be $18.3M, -$4.7M or -20.6% lower than the prior year. See pp. 9-14 for more information on resources and pp. 15-103 for more information on requirements.

General Fund Resource Summary

Total General Fund Resources	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Local	51,371,285	53,532,541	55,388,533	56,550,466		
Intermediate	3,693,402	3,615,426	3,400,000	3,650,000		
State	124,114,169	130,252,673	137,576,880	141,366,756		
Federal	175,553	125,715	130,000	130,000		
Transfers In and Other Sources	3,631,838	2,272,580	2,450,000	2,450,000		
Beginning Fund Balance	24,139,326	21,279,184	23,058,686	18,300,686		
TOTAL RESOURCES	**207,125,574**	**211,078,120**	**222,004,099**	**222,447,908**	-	





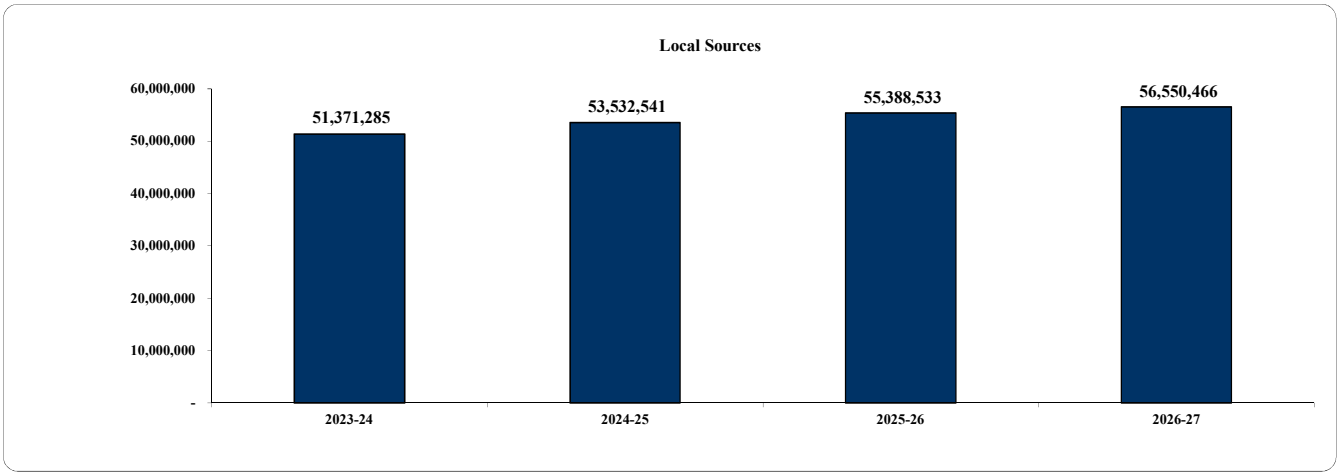
Including transfers in from other funds and the beginning fund balance, there is a $0.44M or 0.20% increase in total resources from the prior year. This difference is mainly due to a increase of nearly $1.1M in Local resources driven by higher property tax partially offset by lower interest income, a $3.8M increase in State Sources primarily from the State School Fund (SSF) partially offset by lower revenue for the regional JDEP program which is transferred to SOESD in 2026-27, and a reduction in the beginning fund balance by -$4.7M. There is a $0.25M increase in Intermediate funds driven by higher expected revenue in the second year of the 2025-27 biennial budget. More details of resource changes can be found on pp. 9-14.

Total revenue (resources minus transfers in and beginning fund balance) is estimated to increase $5.2M or 2.6% over prior budget.

Transfers in from other sources of income are budgeted at $2.45M, of which $0.55M is from the PERS fund, to help cover the rising PERS rates. See p. 110 for more detail regarding the PERS reserve fund.

General Fund Resources

Local Sources	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Current Year Taxes	44,437,062	47,536,894	49,551,280	51,067,280		
Prior Years' Taxes	1,116,233	1,226,183	848,720	848,720		
Payment in Lieu of Property Taxes	-	(756,428)	-	-		
Interest/Penalties on Taxes	29,518	29,926	35,000	40,000		
Interest on Investments	3,601,991	3,028,492	2,634,533	2,200,966		
Pre-School Fees	70,357	54,548	50,000	65,000		
Other Revenue - Local Sources	-	-	-	70,000		
Rentals	38,082	38,904	100,000	100,000		
Contributions	19,745	2,606	-	-		
Services Provided Other Charter Schools	37,602	57,479	40,000	40,000		
Recovery of Expenditures	-	15,054	5,000	5,000		
Services Provided Other Funds	-	153	50,000	50,000		
Fees Charges to Grants	1,208,517	1,248,477	1,140,000	1,140,000		
Miscellaneous Revenue	44,800	168,489	150,000	150,000		
Payroll Reimbursement	11,650	12,975	35,000	35,000		
Field Trip Reimbursement	59,776	44,755	15,000	15,000		
P-Card Rebate	64,866	120,455	85,000	75,000		
Music Instrument Rentals	800	22,629	13,000	12,500		
Self-Pay Health Ins Reimbursement	565,060	570,277	533,000	533,000		
E-Rate Reimbursement	65,227	110,673	103,000	103,000		
LOCAL SOURCES	**51,371,285**	**53,532,541**	**55,388,533**	**56,550,466**		

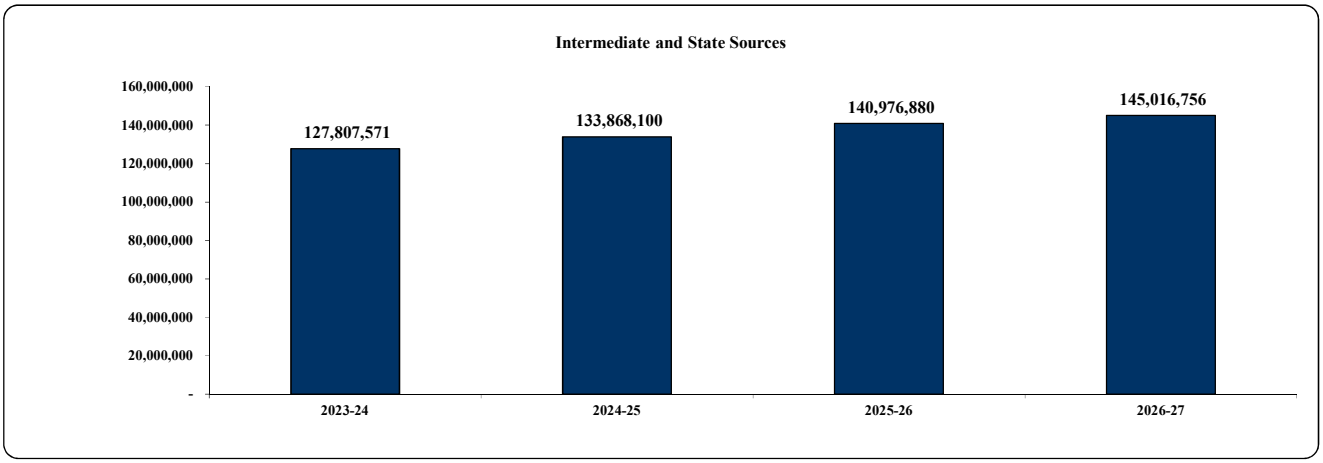


Local sources for FY26-27 are budgeted to come in at $56.5M, up $1.1M (2.1%) from the FY25-26 Amended Budget of $55.4M. Local revenue sources primarily come from property taxes, which make up nearly 92% of the local sources. Property taxes are pooled together at the state level and allocated equally as part of the State School Fund (SSF) funding formula. For the FY26-27 Budget, property taxes are projected to come in at $51.9M, which is $1.5M (3.0%) higher than the FY25-26 Budget.

General Fund Resources

Intermediate Sources	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Pass-Through from SOESD	3,649,075	3,559,085	3,400,000	3,650,000		
Other Intermediate Sources	44,328	56,341	-	-		
INTERMEDIATE SOURCES	**3,693,402**	**3,615,426**	**3,400,000**	**3,650,000**		

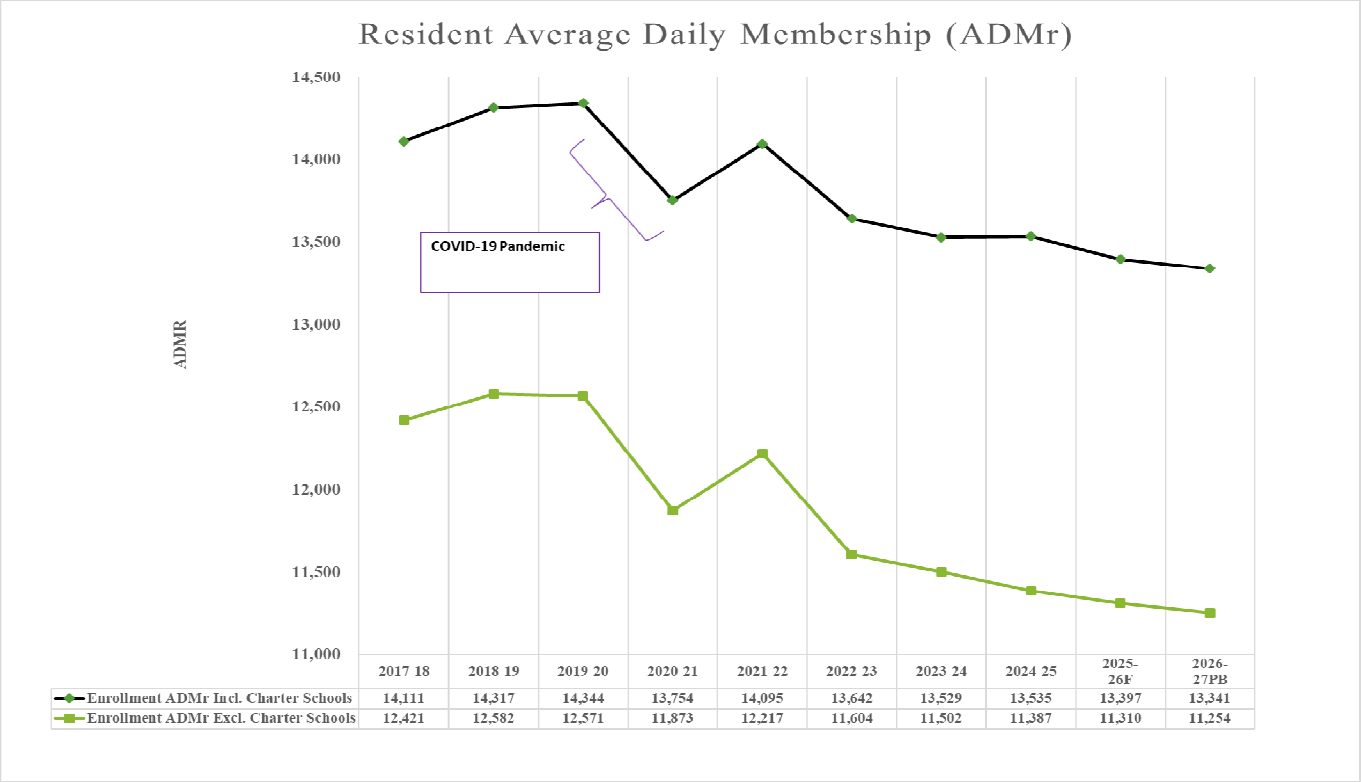
State Sources	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
State School Fund	121,940,637	127,687,963	135,083,731	139,374,923		
Common School Fund	1,800,481	1,852,535	1,967,879	1,961,833		
Juvenile Detention Grant	329,051	478,153	495,270	-		
Teen Parent Grant	15,394	20,794	30,000	30,000		
State Grants	28,606	213,228	-	-		
Miscellaneous Revenue	-	-	-	-		
STATE SOURCES	**124,114,169**	**130,252,673**	**137,576,880**	**141,366,756**		



Intermediate sources for FY26-27 are estimated at $3.65M, which is $.25M higher than the prior year due to higher SSF allocation to SOESD in the second year of the 2025-27 biennium. The $3.65M of Intermediate revenue is coming from the Southern Oregon Education Service District (SOESD) as a pass-through in lieu of Special Education (SpEd) and non-SpEd services provided.

District staff are working with the SOESD staff to finalize the SpEd service plan for FY26-27. As such, this is a work in process, and the pass through estimate from SOESD could change.

State sources are estimated at $141.4M for FY26-27, up $3.8M (2.8%). For FY26-27 the Medford School District (MSD) is in the second year of an estimated $11.359B 2025-27 K-12 biennial funding where 49% of the SSF was allocated for the first year and 51% for the second year. Juvenile Detention (JDEP) revenue and expense function 1283 (page 47) are both down to zero for this regional program as it is being transferred to SOESD.



	2017 18	2018 19	2019 20	2020 21	2021 22	2022 23	2023 24	2024 25	2025-26F	2026-27PB
Enrollment ADMr Incl. Charter Schools	14,111	14,317	14,344	13,754	14,095	13,642	13,529	13,535	13,397	13,341
Enrollment ADMr Excl. Charter Schools	12,421	12,582	12,571	11,873	12,217	11,604	11,502	11,387	11,310	11,254

2026-27 Budget
The projected consolidated ADMr of 13,341 for the District budget is down 56 or 0.4% from prior year. Consolidated ADMr is down 770 or 5.4% students from 2017-18.

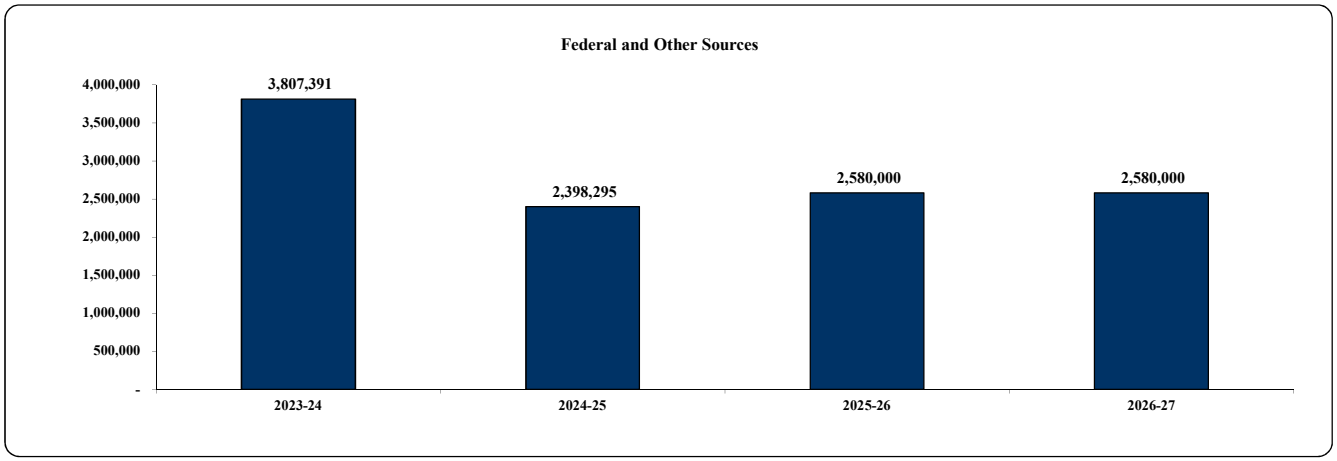
Charter School ADMr: Charter school ADMr is projected at 2,087, equal to prior year. Enrollment has increased 1,690 students or 23.5% from 2017-18.

Non-Charter ADMr: Non-Charter school ADMr is projected down 56.0 ADMr or 0.5% from prior year and has decreased 1,167students or 9.4% from 2017-18.

General Fund Resources

Federal Sources	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Child Care Block Grant	15,987	20,880	30,000	30,000		
Other Restricted Grant-in-Aid	-	42,040	-	-		
Restricted from Fed thru State	-	21,536	-	-		
Federal Forest Fees	159,566	41,260	100,000	100,000		
FEDERAL SOURCES	**175,553**	**125,715**	**130,000**	**130,000**		

Other Sources	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Transfers From Other Funds	550,000	550,000	550,000	550,000		
Other Sources - SBITA (GASB 96)	2,856,138	1,226,046	1,300,000	1,300,000		
Other Sources - GASB 87 Leases	225,700	496,534	600,000	600,000		
OTHER SOURCES	**3,631,838**	**2,272,580**	**2,450,000**	**2,450,000**		
TOTAL Federal and Other Sources	**3,807,391**	**2,398,295**	**2,580,000**	**2,580,000**		



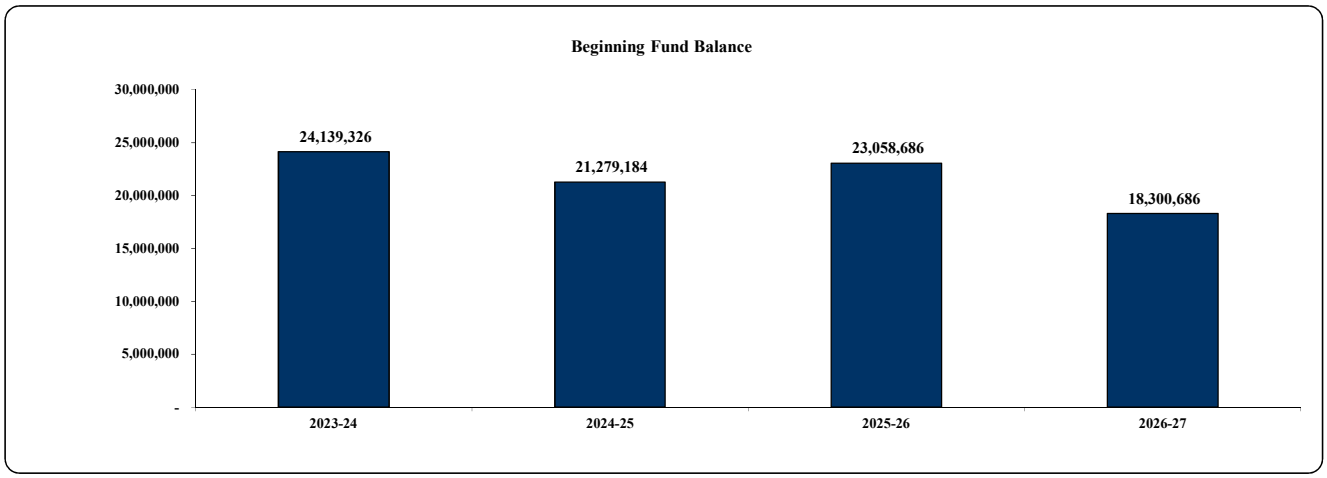
Federal sources are budgeted at $0.13M, which is flat to the prior year budget.

Transfers in are budgeted at $0.55M from the PERS reserve fund. See p. 110 for more detail regarding the PERS reserve fund.

The other sources of income from GASB 96 Subscription Based Information Technology Arrangements (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

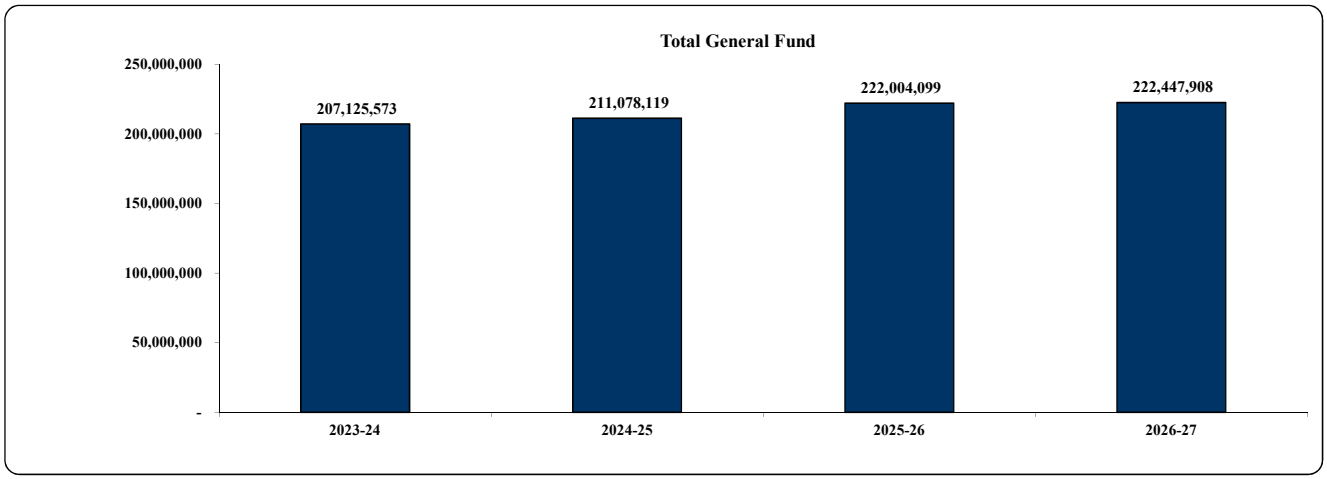
Beginning Fund Balance	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Beginning Fund Balance	24,139,326	21,279,184	23,058,686	18,300,686		
BEGINNING FUND BALANCE	**24,139,326**	**21,279,184**	**23,058,686**	**18,300,686**		

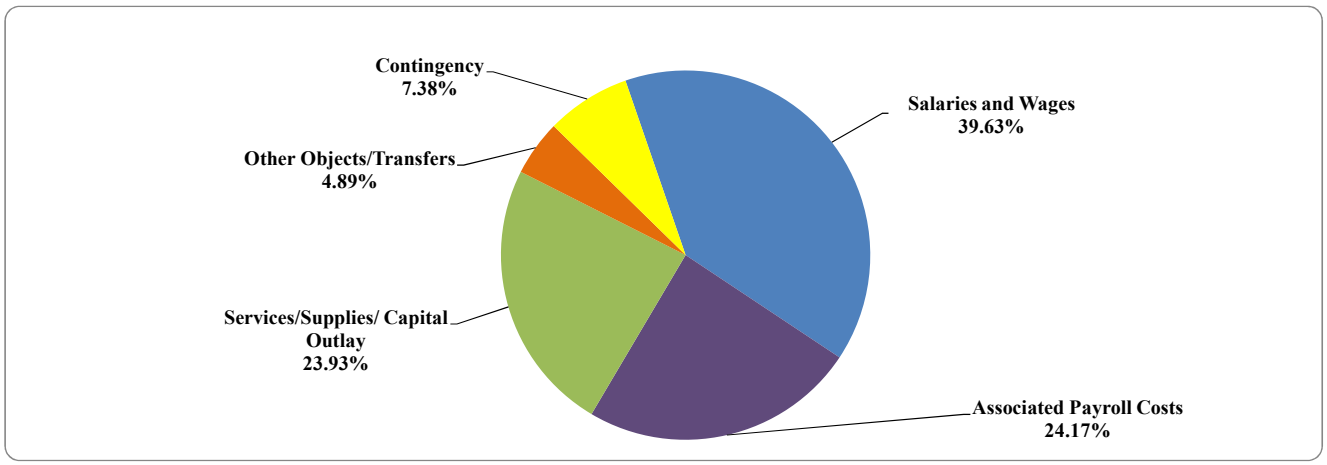


Beginning Fund Balance is down -$4.7M, -20.6% due to deficit spending in FY25-26.

General Fund Requirements By Object Group

TOTAL General Fund	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Salaries and Wages	76,633,310	78,054,765	85,154,967	87,237,695		
Benefits	47,319,436	46,561,424	51,856,744	53,214,841		
Purchased Services	37,829,948	41,451,568	43,183,664	44,951,989		
Supplies and Materials	6,826,169	4,873,619	7,281,330	7,757,140		
Capital Outlay	3,263,254	2,093,232	2,275,000	2,265,000		
Other Objects	3,609,459	3,486,668	2,003,707	2,282,557		
Transfers	10,364,813	11,498,650	11,948,000	8,488,000		
Contingency	21,279,185	23,058,193	18,300,686	16,250,686		
TOTAL General Fund	**207,125,573**	**211,078,119**	**222,004,099**	**222,447,908**		



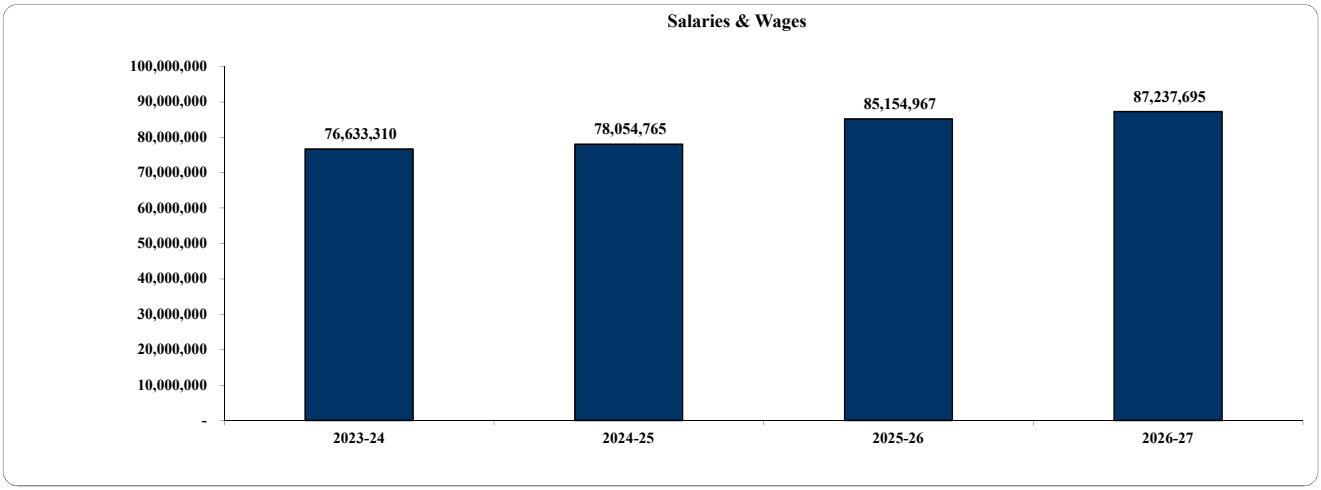


General Fund Requirements are up $0.53M or 0.2% to $222.5M, due primarily to a 4.25% increase in the Cost of Living adjustment. The Cost of Living Adjustment is partially offset by by lower transfers out to other funds, staffing reductions and lower contingency due to deficit spending. Spending is up $6.0M to $197.8M (3.2%), transfers out to other funds are down -$3.4M -(28.9%) and Contingency is down -$2.05M (11.2%). See spending detail on pages 16 to 103 for more information. Total FTE across all funds is down -20.13 (see the following pages for more details).

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 47.92%, payroll benefit cost 29.23%, services/supplies/capital outlay 16.94%, and other objects/transfers 5.91%. This again demonstrates that most of the District spending for ongoing operations is in personnel costs with 77.1% of ongoing operational spending going toward salaries and benefits. It should also be noted, the Medford School District outsources transportation and if transportation was not outsourced, salary and benefit spending would exceed 80% of total spending excluding charter school pass throughs.

General Fund Expenditures - Salary & Wages Summary

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	44,461,759	43,845,632	47,157,784	48,074,386		
Classified	19,823,757	20,978,428	24,124,978	25,526,262		
Administrative	6,729,116	6,874,898	7,395,161	7,316,707		
Classified Managers	1,638,833	1,788,307	1,490,275	1,506,628		
Early Retirement Stipends	539,000	500,000	621,484	638,400		
Licensed Substitutes	27,402	-	23,690	23,690		
Classified Substitutes	76,521	98,228	146,650	150,475		
Licensed Temporary	913,902	623,474	691,716	579,799		
Classified Temporary	244,984	244,015	469,584	479,584		
Additional Salary	-	67,500	90,000	-		
Classified Overtime	553,342	531,026	432,875	432,875		
Extra Duty Compensation	1,258,466	1,609,271	1,792,425	1,801,428		
Home Instruction	35,478	37,032	160,611	157,861		
Insurance Opt Out	330,751	856,953	557,734	549,600		
SALARIES & WAGES	**76,633,310**	**78,054,765**	**85,154,967**	**87,237,695**		



Total General Fund salaries and wages are up $2.08M or 2.45% to $87.2M from $85.1M in the prior year. The primary drivers of the $2.08M increase are: $3.40M for a 4.25% COLA increase and $1.24M for step increases. There is a reduction of -$0.1M in temporary labor, as well as -$0.77M assumed vacancy rate/open positions, based on prior years. The remaining balance is due to a reduction of -$1.71M, for -19.55 FTE staffing changes in the General Fund. See the next page for a detailed explanation on staffing changes for all funds.

All District Funds Staffing Summary

Full Time Equivalent (FTE)	FY26-27 Proposed Budget	FY25-26 Amended Budget	Change from 25-26 Amended	FY24-25 Adopted	Change from 24-25 Adopted
Instruction					
General Fund - Non SpEd	604.40	633.95	(29.55)	621.16	(16.76)
Special Revenue - Non SpEd	119.99	119.57	0.42	132.77	(12.78)
Subtotal Non SpEd Instruction	**724.40**	**753.53**	**(29.13)**	**753.93**	**(29.53)**
General Fund - SpEd	208.87	191.87	17.00	165.40	43.47
Special Revenue - SpEd	33.28	33.28	0.00	45.63	(12.35)
Subtotal SpEd Instruction	**242.15**	**225.15**	**17.00**	**211.03**	**31.12**
Total Instruction	**966.55**	**978.69**	**(12.13)**	**964.96**	**1.59**
Support Services					
General Fund - Non SpEd	320.46	327.46	(7.00)	333.09	(12.63)
Special Revenue - Non SpEd	30.50	31.50	(1.00)	31.00	(0.50)
Subtotal Non SpEd Support Services	**350.96**	**358.96**	**(8.00)**	**364.09**	**(13.13)**
General Fund - SpEd	39.20	39.20	-	32.80	6.40
Special Revenue - SpEd	2.00	2.00	-	8.00	(6.00)
Subtotal SpEd Support Services	**41.20**	**41.20**	**-**	**40.80**	**0.40**
Total Support Services	**392.17**	**400.17**	**(8.00)**	**404.89**	**(12.73)**
Consolidated					
General Fund - Non SpEd	924.86	961.41	(36.55)	954.25	(29.39)
Special Revenue - Non SpEd	150.49	151.07	(0.58)	163.77	(13.28)
Subtotal Non SpEd Consolidated	**1,075.36**	**1,112.49**	**(37.13)**	**1,118.02**	**(42.66)**
General Fund - SpEd	248.07	231.07	17.00	198.20	49.86
Special Revenue - SpEd	35.28	35.28	0.00	53.63	(18.35)
Subtotal SpEd Consolidated	**283.35**	**266.35**	**17.00**	**251.83**	**31.51**
TOTAL CONSOLIDATED	**1,358.71**	**1,378.84**	**(20.13)**	**1,369.85**	**(11.15)**

SpEd = Special Education

The projected staffing for FY26-27 is 1,358.71 FTE, a net decrease of 20.13 FTE or -1.46% lower across all funds.

The decrease is due to the following changes by grouping:

Instruction, General Fund, Non-SpEd -29.55 FTE
The decrease in this area is due to the following reductions (note: some reductions in FTE is due to a move of that FTE to the Special Revenue fund): The reduction of 21.0 FTE certificated staffing, a reduction of 5.63 classified Educational Support Staff, a reduction of 2.0 FTE Blending Learning, a reduction of 1.92 FTE for Alternative Education, and a net positive move of 1.0 FTE to Special Revenue funds.

Instruction, Special Revenue Fund, Non-SpEd 0.42 FTE
The decrease in this area is due to the following: A reduction of -0.8 FTE Emerging Migrant Ed Coordinator (position being changed to TOSA), the reduction of -0.78 FTE Alt Ed Coordinator, the reclass of -1.0 FTE from the SIA fund to the General Fund. This is mostly offset by the move of 3.0 FTE from the General Fund to Measure 98 (Special Revenue).

Instruction, General Fund, SpEd 17.0 FTE
There has been an increase of 17.0 FTE in this budget due to the expectation of an increased SpEd student population and need.

Support Services, General Fund, Non-SpEd -7.0 FTE
Note that all reductions in this area are from resignations or vacancy positons. The 7.0 FTE decrease is from the following: Multilith Operator, Helpdesk Staff, Application Data Management, Roving Custodian, Custodian, Compliance & Practice Officer, and Administrative Assistant.

Support Services, Special Revenue, Non SpEd -1.0 FTE
This is from reducing 2.0 FTE Curriculum Coordinators and addition of 1.0 FTE Curriculum Assistant Director.

FTE Roadmap by Function - Across all Funds

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All District Funds Staffing by Function Through the Years

Function	Function Description	FY26-27 Proposed	FY25-26 Amended	FY24-25	FY23-24	FY22-23	FY21-22	FY20-21	FY19-20	FY18-19	FY17-18
1111	Elementary - Primary	290.61	307.36	311.72	328.57	360.21	375.77	368.60	374.06	374.06	376.05
1121	Middle-Except Co-Curr	136.65	140.65	138.62	136.69	98.98	98.64	97.81	94.87	94.87	86.93
1131	High School-Except Co-Curr	181.91	185.91	183.75	186.28	171.19	182.44	172.86	190.54	190.04	180.61
1210	Talented and Gifted	-	-	-	-	-	-	1.38	0.62	0.62	0.62
1220/1240	SPED: Maps and Focus	139.97	122.97	111.99	110.85	103.40	96.25	83.46	72.68	72.68	72.38
1250	ERC - Resource Rooms	97.28	97.28	96.03	97.77	90.20	98.50	96.57	70.78	70.78	61.49
1260	Early Intervention Childhood	4.91	4.91	3.00	3.20	4.00	3.30	3.60	-		
1261	Learning Disabilities	8.31	8.31	8.10	7.52	11.88	11.50	17.43	22.58	20.58	7.16
1272	Title I	43.48	43.48	44.13	45.90	49.45	59.01	58.82	63.00	63.00	69.13
1283	District Alternative Programs	1.13	5.51	6.25	3.19	4.50	4.38	4.06	4.50	4.50	4.38
1285	Medford Online Academy 9-12			-	-	15.50	12.00	18.00			
1286	Medford Online Academy K-8			4.50	6.00	10.88	22.00	24.50			
1291	English Language Learners	53.19	53.19	48.64	47.70	45.35	43.62	46.62	43.96	42.96	42.96
1292	Teen Parent	7.17	7.17	7.30	7.29	6.86	7.51	6.95	7.51	7.51	7.51
1295	Homebound Instruction	0.94	0.94	0.94	-	1.88	-	-	-	-	-
1296	Homeschool	1.00	1.00								
1297	At Risk	-	-	-	-	-	-	0.25	0.25	0.25	0.25
	TOTAL INSTRUCTION	**966.55**	**978.68**	**964.96**	**980.96**	**974.26**	**1,014.93**	**1,000.90**	**945.35**	**941.86**	**909.48**
2112	Attendance	3.00	3.00	3.00	6.00	5.00	4.25	2.00	2.00	2.00	2.00
2115	School Resource Officers	1.00	1.00								
2121	Dean's Office	3.00	3.00	3.00	3.00	2.00	2.00	4.00	4.00	4.00	4.00
2122	Counseling Services	25.00	25.00	23.00	23.50	22.50	24.50	10.50	12.00	12.00	14.00
2134	Nurse Services	8.83	8.83	8.83	8.47	8.00	8.72	8.44	8.41	8.41	6.00
2140	Psychological Services	8.00	8.00	10.00	9.00	11.00	7.00	7.88	24.38	20.38	17.69
2150	Speech and Audiology	22.20	22.20	17.80	19.20	17.90	21.20	22.40	19.50	19.50	16.00
2160	Occupational Th/Autism Spc	5.00	5.00	7.00	4.00	4.00	3.80	2.94	2.44	2.44	2.00
2190	Student Support Services	6.00	6.00	6.00	8.00	4.00	3.89	3.94	5.03	5.03	10.44
2191	Student Wellness	1.50	1.50	1.50	1.50	1.50	1.50	2.97			
	Subtotal Direct Student Support	**83.53**	**83.53**	**80.13**	**82.67**	**75.90**	**76.86**	**65.06**	**77.76**	**73.75**	**72.13**
2210	Improvement of Instruction	4.08	4.08	4.20	2.74	0.25	-	3.15	2.71	2.71	3.25
2211	Improvement of Instruction	3.22	3.22	2.80	4.41	4.50	1.00	2.50	1.50	1.50	1.00
2213	Curriculum Development	1.00	2.00	2.00	2.00	3.00	3.00	2.00	1.00	1.00	1.00
2221	Instructional Media Center	-	-	-	-	-	-	1.00	1.47	1.00	1.00
2222	School Libraries	22.47	22.47	22.47	25.47	20.97	19.97	21.97	22.35	22.35	22.35
2240	Instruct'nl Staff Devlpmnt	-	-	-	-	3.00	4.90	-	2.00	2.00	2.00
	Subtotal Direct Staff Support	**30.77**	**31.77**	**31.47**	**34.62**	**31.72**	**28.87**	**30.61**	**31.03**	**30.56**	**30.60**
2321	Superintendent Services	4.75	4.75	4.75	4.73	4.73	3.73	4.75	6.75	6.75	6.75
2322	Communications	3.40	3.40	3.00	3.00	4.00	3.38	3.00			
2325	Elementary Director	-	-	-	-	-	-	-	2.00	2.00	2.00
2326	Secondary Director	-	-	-	-	-	-	-	2.00	2.00	2.00
2327	Teaching & Learning	7.00	8.00	8.00	9.00	8.80	9.27	9.00			
2329	Secondary Athletics	2.00	2.00	2.00	2.00	2.00	-	-		-	
2410	Office of the Principal	105.22	105.22	109.75	109.88	105.88	100.88	99.50	83.00	83.00	80.00
2510	Office of the Business Services Director	-	-	-	-	-	-	-		-	
2521	Business Services	8.80	8.80	8.80	8.80	9.80	8.80	8.49	6.80	6.80	6.55
2542	Custodial	68.70	70.70	73.00	75.50	77.00	77.00	77.00	66.00	66.00	66.00
2544	Maintenance	31.00	32.00	33.00	33.00	33.00	30.00	29.00	29.47	29.47	28.47
2550	Safe Routes to School	-	-	1.00	1.00	1.00	1.00	0.75	-		
2572	Purchasing/Warehouse Svcs	3.00	3.00	3.00	3.40	2.40	2.00	3.00	3.00	3.00	2.00
2574	Printing and Publishing Services	1.00	2.00	2.00	2.00	2.00	2.00	2.47	2.00	2.00	2.00
2640	Human Resources	9.00	9.00	9.00	11.05	13.45	12.20	8.20	8.20	8.20	8.20
2661	Information Technology	31.00	33.00	33.00	34.00	33.00	28.00	29.00	27.00	24.00	21.47
2669	Network and Telecommunication Services	-	-	-	-	-	-	-	-	-	-
3360	Family Outreach	3.00	3.00	3.00	4.00	4.00	3.00				
	Subtotal General Support	**277.87**	**284.87**	**293.30**	**301.36**	**301.06**	**281.25**	**274.16**	**236.22**	**233.22**	**225.44**
	TOTAL SUPPORT SERVICES	**392.16**	**400.16**	**404.89**	**418.65**	**408.68**	**386.98**	**369.83**	**345.01**	**337.53**	**328.17**
	GRAND TOTAL	**1,358.71**	**1,378.85**	**1,369.86**	**1,399.61**	**1,382.95**	**1,401.90**	**1,370.72**	**1,290.36**	**1,279.39**	**1,237.64**
	Additional FTE from FY17-18	121.07	141.20	132.21	161.97	145.31	164.25	133.08	52.72	41.74	
	SpEd Totals	293.16	276.17	261.42	261.04	247.88	246.94	241.17	217.39	211.39	182.72

The table above shows the increase in staffing across all funds by function since FY17-18. To achieve the goals set by the Board, the District has allocated resources to increasing total staffing by 121 FTE to 1,358.71 FTE in FY26-27 from 1,237.64 in FY17-18, a 9.8% increase. During the same time frame where staff has increased by 9.8%, enrollment for non-charter schools has decreased by -1,167 or 9.4% (see page 12).

All District Funds Staffing

Function	Function Description	FY26-27 Proposed Budget	FY25-26 Amended Budget	FY17-18	Variance from FY17-18 to FY26-27	Variance from FY17-18 to FY25-26
1111	Elementary - Primary	290.61	307.36	376.05	(85.44)	(68.69)
1121	Middle-Except Co-Curr	136.65	140.65	86.93	49.72	53.72
1131	High School-Except Co-Curr	181.91	185.91	180.61	1.31	5.31
1210	Talented and Gifted	-	-	0.62	(0.62)	(0.62)
1220/1240	SPED: Maps and Focus	139.97	122.97	72.38	67.59	50.59
1250	ERC - Resource Rooms	97.28	97.28	61.49	35.79	35.79
1260	Early Intervention Childhood	4.91	4.91	-	4.91	4.91
1261	Early Intervening	8.31	8.31	7.16	1.15	1.15
1272	Title I	43.48	43.48	69.13	(25.65)	(25.65)
1283	District Alternative Programs	1.13	5.51	4.38	(3.26)	1.13
1291	English Language Learners	53.19	53.19	42.96	10.23	10.23
1292	Teen Parent	7.17	7.17	7.51	(0.34)	(0.34)
1295	Homebound Instruction	0.94	0.94	-	0.94	0.94
1296	Homschool	1.00	1.00	-	1.00	1.00
1297	At Risk	-	-	0.25	(0.25)	(0.25)
	TOTAL INSTRUCTION	**966.55**	**978.68**	**909.48**	**57.07**	**69.21**
2112	Attendance	3.00	3.00	2.00	1.00	1.00
2115	School Resource Officers	1.00	1.00	-	1.00	
2121	Dean's Office	3.00	3.00	4.00	(1.00)	(1.00)
2122	Counseling Services	25.00	25.00	14.00	11.00	11.00
2134	Nurse Services	8.83	8.83	6.00	2.83	2.83
2140	Psychological Services	8.00	8.00	17.69	(9.69)	(9.69)
2150	Speech and Audiology	22.20	22.20	16.00	6.20	6.20
2160	Occupational Th/Autism Spc	5.00	5.00	2.00	3.00	3.00
2190	Student Support Services	6.00	6.00	10.44	(4.44)	(4.44)
2191	Student Wellness	1.50	1.50	-	1.50	1.50
	Subtotal Direct Student Support	**83.53**	**83.53**	**72.13**	**11.40**	**10.40**
2210	Improvement of Instruction	4.08	4.08	3.25	0.83	0.83
2211	Improvement of Instruction	3.22	3.22	1.00	2.22	2.22
2213	Curriculum Development	1.00	2.00	1.00	-	1.00
2221	Instructional Media Center	-	-	1.00	(1.00)	(1.00)
2222	School Libraries	22.47	22.47	22.35	0.12	0.12
2240	Instruct'nl Staff Devlpmnt	-	-	2.00	(2.00)	(2.00)
	Subtotal Direct Staff Support	**30.77**	**31.77**	**30.60**	**0.17**	**1.17**
2321	Superintendent Services	4.75	4.75	6.75	(2.00)	(2.00)
2322	Communications	3.40	3.40	-	3.40	3.40
2325	Elementary Director	-	-	2.00	(2.00)	(2.00)
2326	Secondary Director	-	-	2.00	(2.00)	(2.00)
2327	Teaching & Learning	7.00	8.00	-	7.00	8.00
2329	Secondary Athletics	2.00	2.00	-	2.00	2.00
2410	Office of the Principal	105.22	105.22	80.00	25.22	25.22
2521	Business Services	8.80	8.80	6.55	2.25	2.25
2542	Custodial	68.70	70.70	66.00	2.70	4.70
2544	Maintenance	31.00	32.00	28.47	2.53	3.53
2550	Safe Routes to School	-	-	-	-	-
2572	Purchasing/Warehouse Svcs	3.00	3.00	2.00	1.00	1.00
2574	Printing and Publishing Services	1.00	2.00	2.00	(1.00)	-
2640	Human Resources *	9.00	9.00	8.20	0.80	0.80
2661	Information Technology	31.00	33.00	21.47	9.53	11.53
3360	Family Outreach	3.00	3.00	-	3.00	3.00
	Subtotal General Support	**277.87**	**284.87**	**225.44**	**52.43**	**59.43**
	TOTAL SUPPORT SERVICES	**392.16**	**400.16**	**328.17**	**63.99**	**70.99**
	GRAND TOTAL	**1,358.71**	**1,378.84**	**1,237.64**	**121.07**	**140.20**

While the number of students projected for FY26-27 non charter enrollment is down 9.4% when compared to FY17-18 (see page 12), the proposed FY26-27 staffing has increased by a total of 121.07 FTE, or 9.8%. Approximately 113.61 FTE or 93.8% of the 121.07 FTE increase over the last decade is driven by increases in SpEd 103.38 FTE (MAPS & FOCUS 67.59 FTE and ERC Resource Rooms 35.79 FTE) and ELL 10.23 FTE .

The largest count increase in staffing from 2017-18 to 2026-27 is in Instruction 57.07 FTE or 6.3% where increases in SpEd and ELL areas are partially offset by decreases in Elementary and Title FTE. It should be noted about 38 positions transferred from Elementary schools to Middle Schools when sixth grade transferred to middle schools in FY 23-24. In SpEd functions MAPS, FOCUS and ERC Resource rooms staff has increased by 103.38 or 77% over the last decade. The largest percentage increase from 2017-18 to 2026-27 is in General Support 52.43 FTE or 23.3% driven primarily by increases in Office of the Principal and Information Technology.

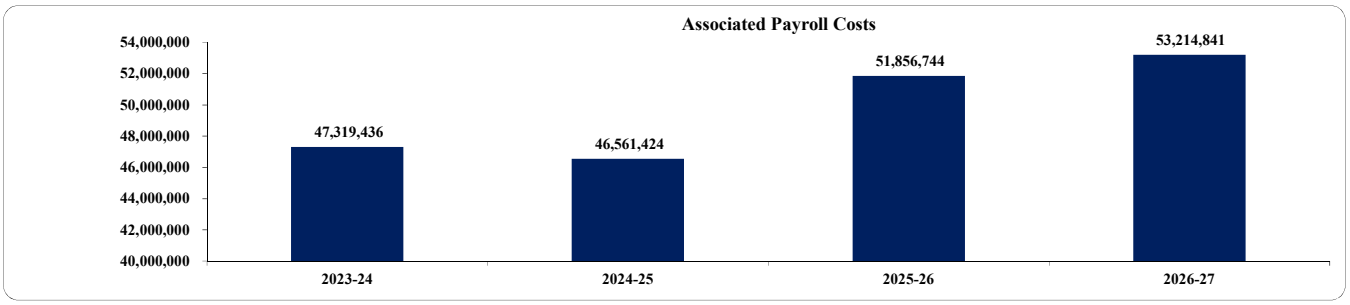
All District Funds Staffing By Fund FY26-27

Function	Function Description	General Fund	Federally Funded Special Revenue Grants	SIA Grant Funded	Other Grants	FY25-26 Total
1111	Elementary - Primary	259.21	-	20.00	11.40	290.61
1121	Middle-Except Co-Curr	128.40	-	4.00	4.25	136.65
1131	High School-Except Co-Curr	154.01	0.60	9.00	18.31	181.91
1210	Talented and Gifted	-	-	-	-	-
1220/1240	SPED: Maps and Focus	126.92	9.05	4.00	-	139.97
1250	ERC - Resource Rooms	77.95	5.58	13.75	-	97.28
1260	Early Intervention Childhood	4.00	0.91	-	-	4.91
1261	Early Intervening	2.44	5.88	-	-	8.31
1272	Title I	-	43.18	-	0.30	43.48
1283	District Alternative Programs	1.13	-	-	-	1.13
1285	Medford Online Academy 9-12	-	-	-	-	-
1286	Medford Online Academy K-8	-	-	-	-	-
1291	English Language Learners	50.11	2.08	-	1.00	53.19
1292	Teen Parent	7.17	-	-	-	7.17
1295	Homebound Instruction	0.94	-	-	-	0.94
1296	Homeschool	1.00	-	-	-	1.00
1297	At Risk	-	-	-	-	-
1299	Remediation	-	-	-	-	-
	TOTAL INSTRUCTION	**813.27**	**67.27**	**50.75**	**35.26**	**966.55**
2112	Attendance	3.00	-	-	-	3.00
2115	School Resource Officers	1.00	-	-	-	1.00
2121	Dean's Office	3.00	-	-	-	3.00
2122	Counseling Services	16.00	-	9.00	-	25.00
2134	Nurse Services	8.83	-	-	-	8.83
2140	Psychological Services	8.00	-	-	-	8.00
2150	Speech and Audiology	22.20	-	-	-	22.20
2160	Occupational Th/Autism Spc	2.00	-	3.00	-	5.00
2190	Student Support Services	6.00	-	-	-	6.00
2191	Student Wellness	1.50	-	-	-	1.50
	Subtotal Direct Student Support	**71.53**	**-**	**12.00**	**-**	**83.53**
2210	Improvement of Instruction	-	4.08	-	-	4.08
2211	Improvement of Instruction	0.80	1.42	1.00	-	3.22
2213	Curriculum Development	-	-	1.00	-	1.00
2221	Instructional Media Center	-	-	-	-	-
2222	School Libraries	22.47	-	-	-	22.47
2240	Instruct'nl Staff Devlpmnt	-	-	-	-	-
	Subtotal Direct Staff Support	**23.27**	**5.50**	**2.00**	**-**	**30.77**
2321	Superintendent Services	4.75	-	-	-	4.75
2322	Communications	3.40	-	-	-	3.40
2325	Elementary Director	-	-	-	-	-
2326	Secondary Director	-	-	-	-	-
2327	Teaching & Learning	7.00	-	-	-	7.00
2329	Secondary Athletics	2.00	-	-	-	2.00
2410	Office of the Principal	95.22	-	10.00	-	105.22
2521	Business Services	8.80	-	-	-	8.80
2542	Custodial	68.70	-	-	-	68.70
2544	Maintenance	31.00	-	-	-	31.00
2550	Safe Routes to School	-	-	-	-	-
2572	Purchasing/Warehouse Svcs	3.00	-	-	-	3.00
2574	Printing and Publishing Services	1.00	-	-	-	1.00
2640	Human Resources	9.00	-	-	-	9.00
2661	Information Technology	31.00	-	-	-	31.00
2669	Network and Telecommunication Services	-	-	-	-	-
3360	Family Outreach	-	-	3.00	-	3.00
	Subtotal General Support	**264.87**	**-**	**13.00**	**-**	**277.87**
	TOTAL SUPPORT SERVICES	**359.66**	**5.50**	**27.00**	**-**	**392.16**
	GRAND TOTAL	**1,172.93**	**72.77**	**77.75**	**35.26**	**1,358.71**

Of the 1,358.71 FTE projected for FY26-27, the General Fund has 1,172.93 FTE or 86.3% of total employees and the Special Revenue Fund has a combined 185.77 FTE or 13.7% of total employees. Of the 185.77 special revenue FTE, 77.75 FTE or 42% are in the SIA grant.

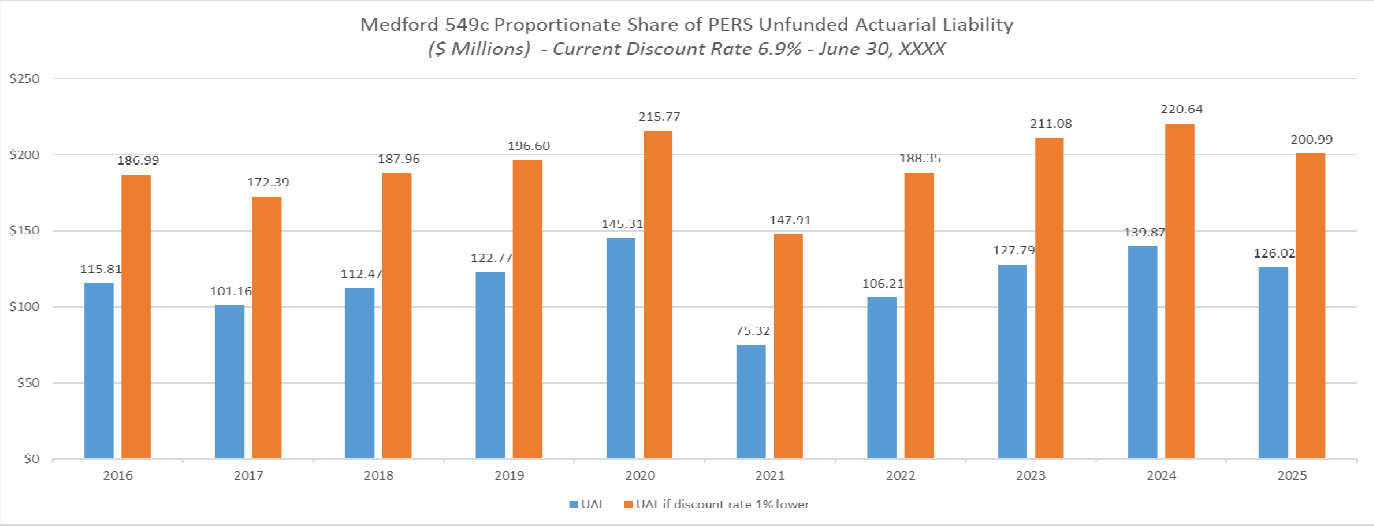
General Fund Expenditures - Associated Payroll Costs

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
PERS	22,604,974	22,792,343	25,752,244	26,174,104		
Social Security	4,621,416	4,723,386	5,429,616	5,544,803		
Medicare	1,083,942	1,108,555	1,269,658	1,299,107		
Workers Compensation	233,341	434,993	400,319	417,491		
Unemployment	82,497	18,801	409,522	898,305		
Oregon Paid Leave	306,288	313,260	325,169	337,211		
Health Insurance	15,581,184	14,511,482	15,429,906	15,695,988		
Life Insurance	17,289	176,664	115,378	119,981		
TSA Exec ER Paid	1,064,134	1,085,321	1,216,501	1,208,499		
Long Term Disability	176,605	98,319	117,323	119,233		
FSA/HSA	648,818	422,565	680,600	677,671		
403B/457B ER Match	299,898	286,521	217,397	216,140		
Post Retirement Healthcare	599,050	589,214	493,112	506,308		
BENEFITS	**47,319,436**	**46,561,424**	**51,856,744**	**53,214,841**		



Total General Fund Associated Payroll Costs are up $1.36M or 2.6% to $53.2M from $51.8M in the prior year. There is a $2.03M increase from the associated payroll costs on COLA and STEP wage increases. Other changes include an increase is a $0.49M increase for Unemployment and $0.27M for healthcare. These increases are partially offset by a -$1.02M savings from FTE reductions, -$0.29M savings on the vacancy assumption and all other changes total a savings of -$0.10M.

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 ten years, the UAL assuming the long term earnings at the targeted rate has grown $10.21M or 8.8%, from $115.81M in 2016 to $126.02M in 2025

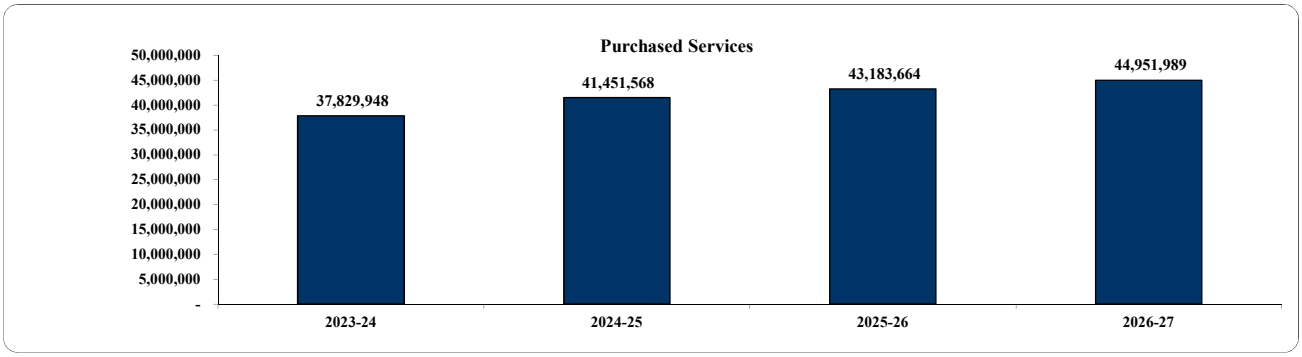
PERS investment returns have been below the 6.9% target, three of the last four years.

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 M at the 3.51% discount rate.

The District will be closely monitoring future PERS actuarial reports and future employer rate expectations for the 2027-29 biennium and beyond. At this point, there is a large $1.6 billion overall increase to PERS employer contributions projected for the 2027-29 biennium.

General Fund Expenditures - Purchased Services Summary

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Management Services	60,175	56,714	80,000	70,000		
Professional Growth	215,749	149,961	178,220	265,550		
Pro/Tech Service - Instructional	1,881,502	1,981,485	1,967,528	2,376,878		
Cleaning Service	2,670	12,917	5,800	1,800		
Repair and Maintenance	1,749,840	2,574,454	2,424,508	2,641,300		
Lease & Rental	648,457	503,730	880,000	667,700		
Electricity	1,707,008	1,914,169	2,063,000	2,163,000		
Natural Gas	445,377	439,118	467,000	490,350		
Water/Sewer	633,525	690,818	784,280	859,280		
Garbage	297,644	275,155	316,200	325,686		
Other Property Services	22,368	22,876	70,000	35,000		
Pupil Transportation	5,665,854	6,289,873	7,037,065	7,284,162		
Pupil Transportation - Other	53,258	76,354	109,725	89,850		
Travel & Training - In District	23,418	20,915	29,639	30,618		
Travel & Training - Out of District	243,219	275,817	166,621	161,747		
Telephone	376,619	361,460	350,000	360,000		
Postage	24,297	51,074	47,437	50,100		
Advertising	84,550	49,519	56,300	58,000		
Printing	324	-	5,000	55,000		
Charter School Payments	18,737,350	20,246,137	21,010,994	21,851,434		
Tuition	13,313	5,742	52,600	53,000		
Audit Services	63,580	53,261	60,000	60,000		
Legal	70,254	167,491	155,000	145,000		
Architect/Engineering Services	75,887	29,750	80,000	60,000		
Negotiations	59,604	24	45,000	45,000		
Elections	-	27,836	20,000	30,000		
Professional Services - Tech/Non-Instr	1,674,258	1,414,723	1,778,664	1,532,450		
Other General Prof/Tech Sv	18,043	-	-	-		
Other Licensed Subs	2,369,342	2,796,587	2,240,473	2,390,473		
Other Classified Subs	612,017	963,609	702,611	778,611		
PURCHASED SERVICES	**37,829,948**	**41,451,568**	**43,183,664**	**44,951,989**		

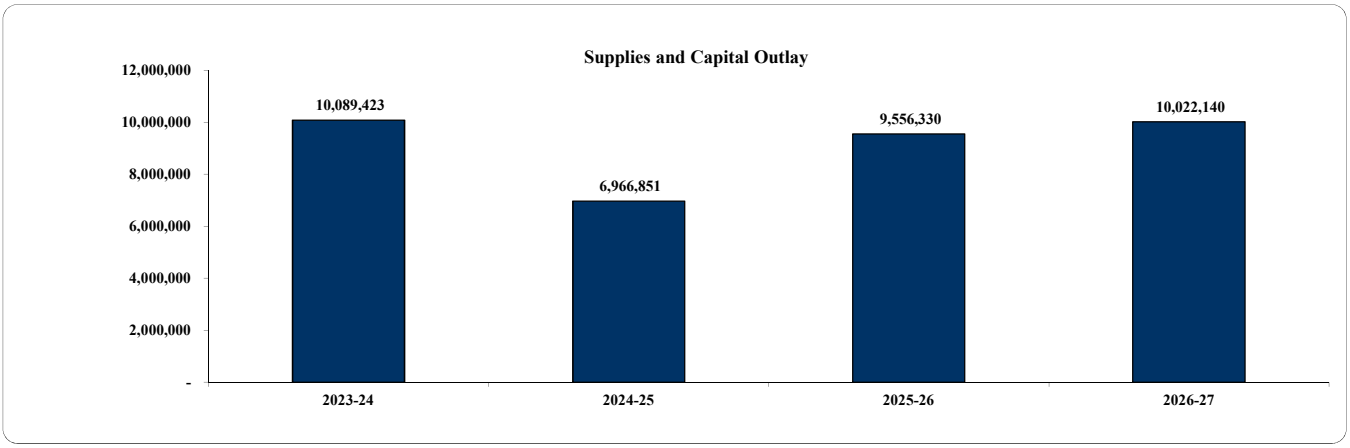


Total General Fund Purchased Services are up $1.77M or 4.1% to $44.9M from $43.1M in the prior year. This is due to an increase in utilities of $0.2M, an increase in pupil transportation of $0.23, and charter school pass through payments of $0.84M. The decrease in Professional Services Non-Instructional of -$0.24M is mainly due to the decrease in VIDA and Vitality benefits apps. There is an increase in Professional Services Instructional of $0.1M for the Foster Grandparent Program (in function 1111), $0.15M to cover increased speech eligibility services (function 2150), and an increase of $0.165M for 3 contracted skilled trainers (function 1240). The District contracts with Presence Learning for online speech and language services. This amount is highly variable and dependent on the number of available SLP's for hire. Repairs and maintenance has an increase of $0.2M based on prior year numbers and contractor price escalation. The remaining variance is due to the ever-increasing substitute usage in our district (an increase of $0.23M).

General Fund Expenditures - Supplies & Capital Outlay Summaries

Object Description - Supplies	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Supplies and Materials	2,527,045	2,635,172	2,617,386	2,590,980		
Student Awards	-	615	-	-		
Textbooks	238,299	246,236	267,800	249,500		
Library Books	104,765	110,759	141,350	141,700		
Periodicals	5,333	2,583	6,784	5,907		
Non-Consumables	815,715	544,714	708,233	787,681		
Software	1,863,173	479,189	2,642,041	3,000,185		
Accelerated Reader Software	2,163	2,020	2,165	2,165		
Hardware Under $5000	1,269,676	852,330	895,572	979,022		
SUPPLIES	**6,826,169**	**4,873,619**	**7,281,330**	**7,757,140**		

Object Description - Capital Outlay	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Building, Acquisition/Improvement	-	-	-	-		
Equipment - New	111,103	191,007	210,000	200,000		
Equipment - Replacement	70,313	179,645	165,000	165,000		
Capital Outlay - GASB 96 SBITA	2,856,138	1,226,046	1,300,000	1,300,000		
Capital Outlay - GASB 87 Leases	225,700	496,534	600,000	600,000		
CAPITAL OUTLAY	**3,263,254**	**2,093,232**	**2,275,000**	**2,265,000**		



Supplies have increased a total of $0.475M or 6.5% from the prior year due primarily to an increase in software and hardware. Hardware is up due to the cost of equipment continuing to rise as well as more technology being added to the classrooms. The increase in software includes the 3 year renewal for Cybersecurity.

Total General Fund Capital Outlay costs are down -$.01M or -0.44%.

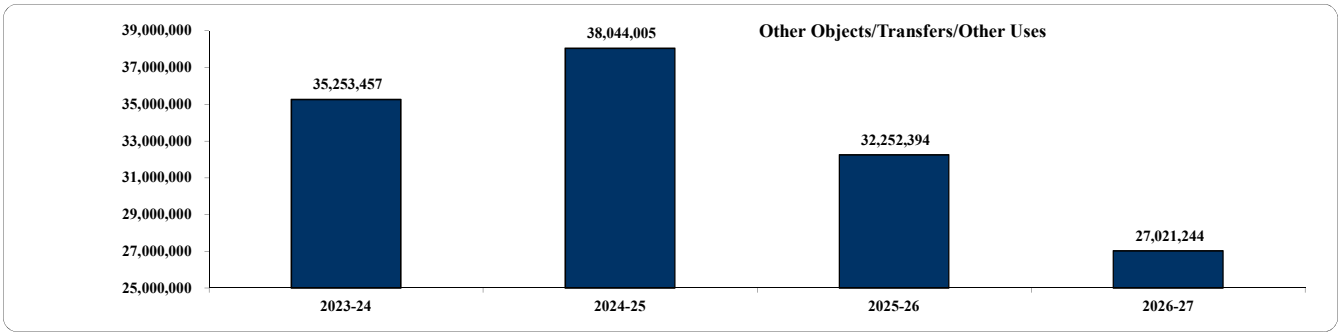
GASB 96 SBITA and GASB 87 Lease costs are capital outlay offset by an equal other income entry. These are required accounting entries that have no impact to Contingency/Fund Balance.

General Fund Expenditures - Other Objects & Transfers Summary

Object Description - Other Objects	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Principal - SBITA	1,426,663	1,566,593	-	-		
Principal - Leases	601,147	324,068	-	-		
Interest - SBITA	10,089	48,738	-	-		
Interest - Lease	4,442	6,303	-	-		
Dues/Fees/Memberships	353,821	242,720	316,746	330,417		
Liability Insurance	539,214	629,738	842,130	926,343		
Fidelity Bond	-	-	-	-		
Property Insurance	614,752	646,497	829,831	995,797		
Settlements and Judgments	44,500	-	10,000	25,000		
PERS UAL Lump Sum Payment	-	-	-	-		
Grant Indirect Charges	14,831	22,009	5,000	5,000		
OTHER OBJECTS	**3,609,459**	**3,486,668**	**2,003,707**	**2,282,557**		

Object Description - Transfers	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Interfund Transfers	-					
Other Transfers	10,364,813	11,498,650	11,948,000	8,488,000		
TRANSFERS	**10,364,813**	**11,498,650**	**11,948,000**	**8,488,000**		

Object Description - Other Uses of Funds	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Contingency	21,279,185	23,058,686	18,300,686	16,250,686		
Unappropriated Fund Balance						
OTHER USES	**21,279,185**	**23,058,686**	**18,300,686**	**16,250,686**		
TOTAL OTHER	**35,253,457**	**38,044,005**	**32,252,394**	**27,021,244**		



Total General Fund Other Objects costs have an increase of $0.28M to the prior year due to liability and property insurance.

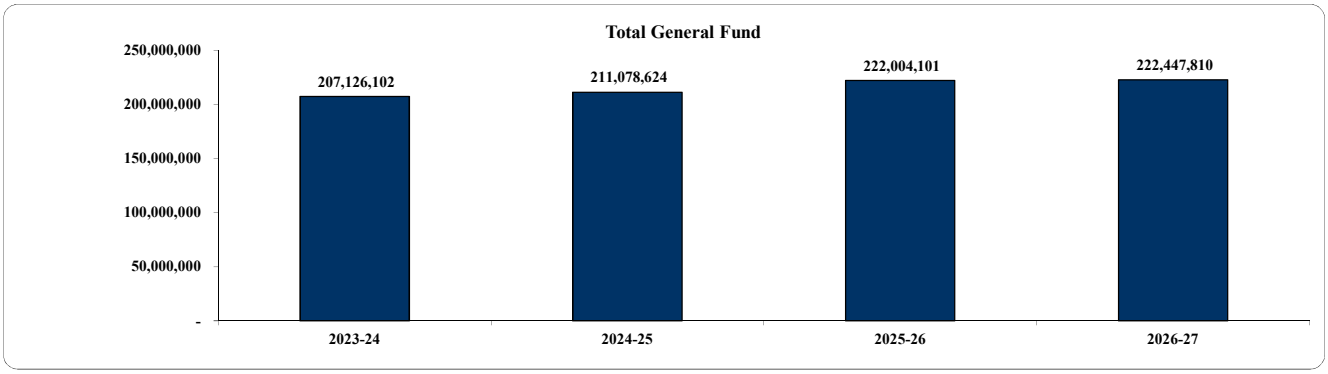
Total General Fund Transfers Out to Other Funds is down -$3.46M, or -28.9% primarily due to a $3.10M reduced transfer to the projects reserve fund. The General Fund is budgeting to transfer a total of $8.488M, which will be distributed as follows: $5.178M to the project reserve fund (p. 115) to fund Curriculum, Capital Maintenance and Repairs and IT infrastructure, $0.575M to Special Revenue Secondary Athletics (p.112), $0.29M to partially fund the Physical Education Expansion (PEEK) (p.111), $0.025M for State and Local Programs (p. 109), $1.25M for Chromebook Reserves fund (p.121), and $1.17M to Debt Service (p.129). The detail of where these transfers are sent to can be found in the green Special Revenue section starting on page 105.

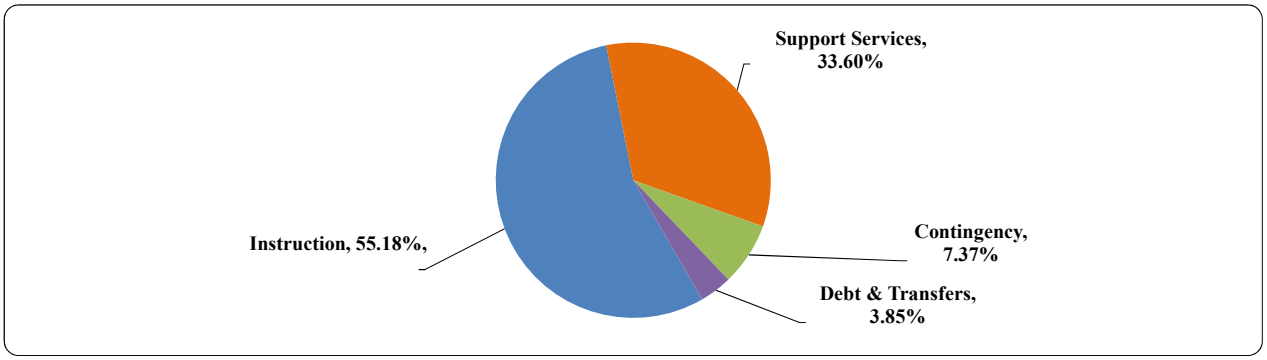
Contingency/Fund Balance Reserves of $16.25M is the General Fund Resources minus the expenses and transfers out to other funds. The minimum fund balance reserve Board policy or contingency is 5.0% of the General Fund revenue dollars plus transfers in, not including the beginning balance. The contingency percentage for the FY26-27 Budget is 7.96%.

General Fund Requirements by Classification

Total General Fund	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Instruction*	107,091,977	107,717,450	118,780,454	121,701,808		-
Support Services*	65,312,501	67,081,056	71,074,960	74,107,315		-
Facilities*	3,082,440	1,722,782	1,900,000	1,900,000		-
Debt & Transfers*	10,360,000	11,498,650	11,948,000	8,488,000		-
Contingency*	21,279,185	23,058,686	18,300,687	16,250,687		-
TOTAL General Fund Uses	**207,126,102**	**211,078,624**	**222,004,101**	**222,447,810**		**-**

*Appropriation Level





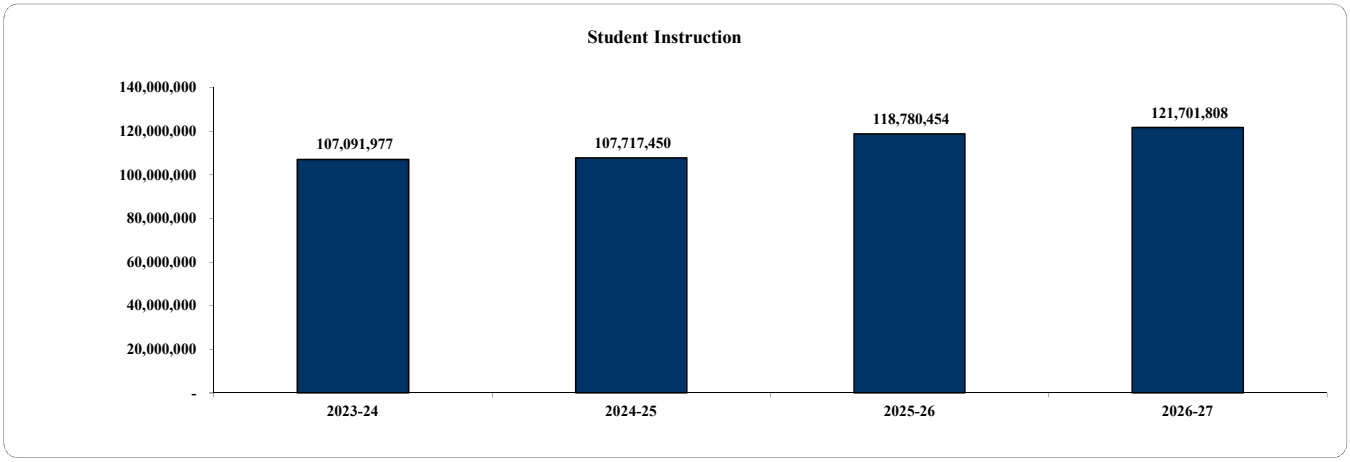
Instruction and Support Services spending are a combined total of $195.8M, a $6.0M or 3.2% increase from FY25-26. This is mainly due to an increase in wages from COLAs and Steps as well as associated payroll costs partially offset by FTE reductions. There is a reduction of debt & transfers out to other funds of -$3.46M, and a reduction of contingency, -$2.05M.

Contingency is projected to be $16.2M or 8.0%, which is -$2.05M less than the prior year due to deficit spending of $1.8M on truss inspections and repairs plus $0.25M for SpEd facility upgrades in FY26-27.

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 FY26-27 Budget for Instruction spending is 55.16% of total spending, an increase of 1.6% from the FY25-26 budget level of 53.5%. Support Services percentage of spending is 33.63%, up 1.61% from the FY25-26 Budget level of 32.0%, Contingency on a percentage basis of the total spending is -0.88% lower, and Debt & Transfers Out is a decrease of -1.53%.

General Fund Expenditures Student Instruction Functions

Student Instruction	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Elementary Programs (K-5)	31,951,790	30,215,979	33,268,281	32,753,831		-
Middle School Programs (6-8)	14,880,607	15,404,404	17,031,119	17,230,797		-
Middle School Co-Curricular	401,688	440,108	493,231	491,046		-
High School Programs (9-12)	19,364,080	19,943,241	21,243,013	21,297,160		-
High School Co-Curricular	977,140	1,095,878	1,084,225	1,056,785		-
Talented & Gifted Programs	58,281	58,024	51,264	52,824		-
Special Programs	7,139,061	6,593,379	9,193,857	11,322,017		-
Resource Rooms	5,993,248	6,122,476	7,167,827	7,488,667		-
Early Intervention Programs	850,180	882,010	1,044,079	1,083,296		-
Alternative Education	489,589	667,173	634,406	181,859		-
High School Online	168,689	-	-	-		-
K-8 Online School	900,727	547,406	-	-		-
Charter Schools	18,737,350	20,246,137	21,010,994	21,851,434		-
English Language Learners	4,434,450	4,750,771	5,460,604	5,767,451		-
Teen Parent Program	352,556	393,701	473,390	504,003		-
Homebound Program	51,198	49,390	226,727	234,463		-
Homeschool Connection		186	120,251	124,109		-
At-Risk Program	75,000	75,000	75,000	75,000		-
Summer School - High School	266,344	232,187	202,184	187,068		-
STUDENT INSTRUCTION	**107,091,977**	**107,717,450**	**118,780,454**	**121,701,808**		**-**



In FY26-27, MSD will have 20 non-charter schools, 4 charter schools, and 1 homeschool option, and is projected to serve approximately 13,341 students, including 2,087 charter students. Total FY26-27 Budget spending for Student Instruction is $121.7M, up $2.9M (2.5%) from the FY25-26 Budget of $118.7M. The increase in spending is primarily driven by COLA and STEP salary and associated payroll cost increases partially offset by FTE reductions.

There will be an decrease of 19.55 FTE in the General Fund (see pages 17-21 for more details)

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

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

SW: Student Wellness

(Excludes District Transportation)	FY26-27 Proposed Budget	FY25-26 Budget	FY24-25 Actual	Change from FY25-26	Change from FY24-25
General Fund					
Self Contained Programs (1220, 1240)	11,322,017	9,193,857	6,593,379	2,128,160	4,728,637
ERT/Resource Rooms (1250)	7,488,667	7,167,827	6,122,476	320,840	1,366,192
Early Intervention Programs (1260, 1261)	1,083,296	1,044,079	882,010	39,217	201,286
Psychological Services (2140) (SpEd & SW)	1,269,529	1,205,559	1,328,491	63,970	(58,962)
Speech and Audiology (2150)	4,587,694	4,311,470	3,566,657	276,224	1,021,037
Occupational Th/Autism Spc (2160)	379,359	367,563	355,965	11,795	23,394
Student Support Services (2190)	1,221,006	1,119,128	904,052	101,878	316,954
Total General Fund	**27,351,568**	**24,409,485**	**19,753,031**	**2,942,085**	**7,598,537**
Special Revenue Funds					
IDEA Part B	2,100,000	2,129,492	2,581,151	(29,492)	(481,151)
IDEA 619 Funds	19,048	19,048	26,511	-	(7,463)
Juvenile Detention Education Program (JDEP) (Wellness)	-	38,347	68,647	(38,347)	(68,647)
Student Investment Act (SpEd)	2,485,414	2,390,398	2,890,078	95,016	(404,664)
SIA (Behavior Specialists) (SpEd and Non SpEd)	1,252,002	1,204,348	1,342,056	47,654	(90,054)
Total Special Revenue Funds	**5,856,464**	**5,781,633**	**6,908,443**	**74,831**	**(557,261)**
TOTAL District SpEd SPENDING	**33,208,032**	**30,191,118**	**26,661,474**	**3,016,916**	**7,041,277**
SpEd Transportation	2,329,726	2,261,870	2,261,870	67,856	67,856
SOESD SpEd on Behalf of Medford 549C *	2,613,273	2,537,158	2,537,158	76,115	76,115
TOTAL SPED SPENDING	**38,151,031**	**34,990,146**	**31,460,502**	**3,160,887**	**7,185,248**

	FY26-27 Proposed Budget	FY25-26 Budget	FY24-25 Actual	Change from FY25-26	Change from FY24-25
Total General Fund FTE	**249.51**	**232.51**	**198.20**	**17.00**	**51.31**
Special Revenue Funds FTE	**42.16**	**42.16**	**53.63**	**-**	**(11.47)**
TOTAL SpEd STAFFING	**291.67**	**274.67**	**251.83**	**17.00**	**22.84**

Total Spending for Special Education (SpEd) & Student Wellness in the General Fund including transportation in the FY26-27 Budget is $38.15M up $3.16M or 9.0%. Total staffing across all funds is 290.67 FTE, which is an increase of 17 FTE to the current staffing. The JDEP program will transfer to SOESD in 2026-27.

A more detailed explanation of each functional area is explained in the narrative of the following pages.

In FY25-26 the District served approximately 2,382 Special Education Students with most students receiving services in more than one area. Services provided include 1,466 students in Education Resource Centers across all schools, 1,480 students in Speech-Language Therapy, 1,069 students in Assessment and Evaluation, 378 students in Self-contained Classes (MAPS and FOCUS - at 13 schools), 32 students in the Transitions School (for 18-21 year old students), 183 students in Occupational Therapy, 6 students who are in the deaf or hard of hearing program, and 19 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	FY26-27	FY25-26	FY24-25
Maps and Focus (1220,1240)	139.97	122.97	111.99
ERC - Resource Rooms (1250)	97.28	97.28	96.03
Early Intervention Childhood (1260, 1261)	13.22	13.22	3.00
Psychological Services (2140)	8.00	8.00	10.00
Speech and Audiology Services (2150)	22.19	22.19	17.80
Occupational Therapy/Autism (2160)	5.00	5.00	7.00
Support Services (2190)	6.00	6.00	6.00
Total FTE	**291.67**	**274.67**	**251.83**

*** Estimate: SOESD Service Plan for FY26-27 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
2025	2359	17.59%	1.81%	6.69%	11.06%	9.87%	11.4%
2024	2317	16.90%	4.79%	9.09%	7.92%	9.45%	
2023	2211	16.13%	4.10%	2.98%	4.44%		
2022	2124	15.41%	-1.07%	0.33%			
2021	2147	15.19%	1.42%				
2020	2117	14.76%					

Year	Dist ADMr Inc. Charter Schools		1 Year Change	2 Year Change	3 Year Change	4 Year Change	5 Year Change
2025	13413		-2.17%	-2.14%	-2.71%	-5.10%	-6.5%
2024	13710		0.03%	-0.56%	-3.00%	-4.42%	
2023	13706		-0.59%	-3.03%	-4.45%		
2022	13787		-2.46%	-3.88%			
2021	14134		-1.46%				
2020	14344						

Note 1: At 17.59% SECC, the 11% cap on IEP students results in an unfunded mandate of approximately $10 M.

Note 2: At the same time, total District enrollment (ADMr) has declined 6.5% since 2020, special education enrollment has increased 11.4%.

General Fund Music Programs Spending Summary Across All Funds

(All General Fund)	FY26-27 Budget	FY25-26 Budget	Change from FY25-26 Budget
Elementary School			
- Music	1,353,936	1,304,001	49,935
Total Elementary School	**1,353,936**	**1,304,001**	**49,935**
Middle School			
- Music	927,674	867,180	60,494
- Band	7,511	10,983	(3,472)
- Orchestra	5,159	7,157	(1,998)
- Vocal	6,791	7,654	(863)
Total Middle School	**947,135**	**892,974**	**54,161**
High School			
- Music	951,396	870,290	81,106
- Band	32,145	36,599	(4,454)
- Orchestra	21,419	23,551	(2,132)
- Vocal	21,756	29,685	(7,929)
Total High School	**1,026,716**	**960,125**	**66,591**
TOTAL MUSIC			
- Music	3,233,006	3,041,471	191,535
- Band	39,656	47,582	(7,926)
- Orchestra	26,578	30,708	(4,130)
- Vocal	28,547	37,339	(8,792)
TOTAL MUSIC SPENDING	**3,327,787**	**3,157,100**	**170,687**

	FY26-27 Budget	FY25-26 Budget	Variance
Elementary School FTE	**10.56**	**10.56**	**-**
Middle School FTE	**7.82**	**7.82**	**-**
High School FTE	**6.18**	**6.18**	**-**
Total Music Staffing	**24.56**	**24.56**	**-**

The District music program serves students from Kindergarten through 12th grade. The vast majority of the costs are for salaries and stipends for expertise in music instruction, with a small amount included for supplies. Salaries and FTE schedules are charged to either the elementary, middle school or high school functions according to where the instructor teaches. Music staffing is remaining the same.

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

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

Notes Page



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

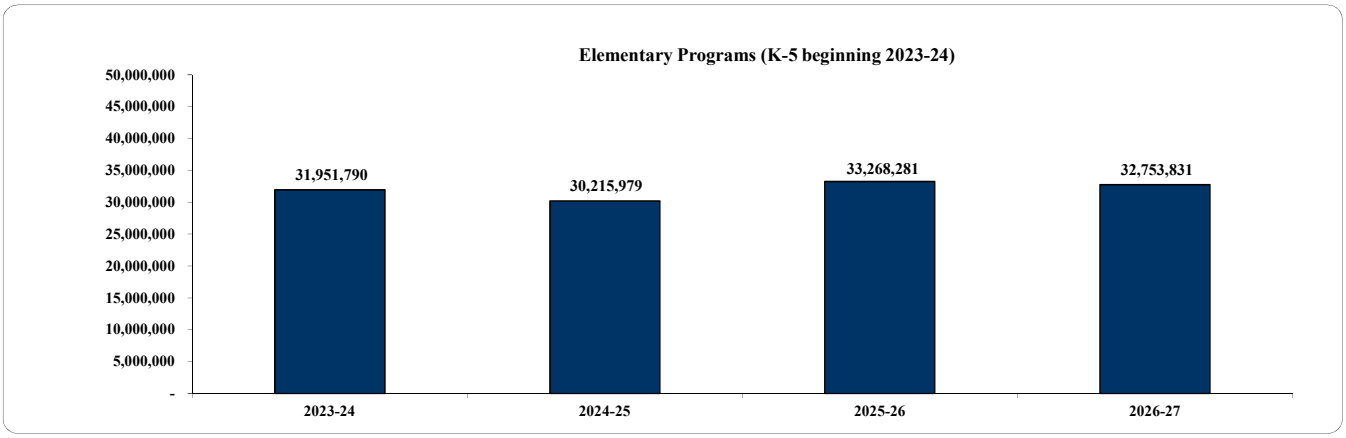
All non-charter students K-5 beginning 2023-24

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	15,634,980	14,958,616	16,215,824	16,050,862		
Classified	1,817,579	1,960,114	2,242,292	2,206,355		
Licensed Substitutes	27,402	-	12,360	12,360		
Licensed Temporary	67,768	5,397	124,472	74,472		
Classified Temporary	1,757	1,603	47,404	47,404		
Additional Salary	-	3,000	25,000	-		
Classified Overtime	44,617	40,571	88,023	88,023		
Extra Duty Compensation	13,215	35,043	41,256	41,256		
Insurance Opt Out	79,052	194,734	117,600	117,600		
SALARIES & WAGES	**17,686,369**	**17,199,078**	**18,914,230**	**18,638,332**		
PERS	5,874,147	5,542,439	6,464,620	6,353,808		
Social Security	1,091,195	1,065,286	1,222,788	1,211,572		
Medicare	255,199	249,139	285,975	283,352		
Workers Compensation	54,960	100,686	91,117	91,619		
Unemployment	18,421	4,254	93,879	198,310		
Oregon Paid Leave	73,462	70,707	73,997	74,352		
Health Insurance	3,965,318	3,494,335	3,575,806	3,350,640		
Life Insurance	3,510	41,601	95,582	34,057		
TSA Exec ER Paid	297,913	289,259	299,800	288,000		
Long Term Disability	61,924	23,567	25,055	26,527		
FSA/HSA	144,587	103,511	116,400	116,400		
TSA Classified ER Paid Health Insurance Option	26,709	23,078	42,130	42,130		
BENEFITS	**11,867,345**	**11,007,861**	**12,387,149**	**12,070,766**		
Professional Growth	4,240	3,266	3,000	3,000		
Professional Instr. Services	128,599	127,806	25,278	130,278		
Repair/Maintenance/Rentals	1,085	608	2,000	1,500		
Garbage	254	49	-	-		
Pupil Transportation	415	4,828	235	393		
Transportation	4,338	1,227	-	-		
Travel - In District	13	36	400	400		
Travel - Out of District	872	2,068	1,900	2,200		
Advertising	511	-	-	-		
Postage	82	111	-	-		
Professional Services - Tech	8,598	337	600	600		
Other Licensed Subs	932,594	928,286	780,390	825,390		
Other Classified Subs	299,006	268,728	170,362	195,362		
PURCHASED SERVICES	**1,380,607**	**1,337,350**	**984,165**	**1,159,124**		
Supplies and Materials	394,425	404,912	510,465	491,338		
Textbooks	75,070	139,530	140,200	140,200		
Periodicals	2,517	-	1,750	1,750		
Non-Consumables	18,041	11,057	24,222	22,322		
Software	420,062	(135,309)	297,600	219,625		
Hardware/Equipment	117	283	2,432	2,282		
SUPPLIES	**910,233**	**420,474**	**976,668**	**877,517**		
Principal - SBITA	89,291	227,423	-	-		
Interest -SBITA	-	8,207	-	-		
Dues/Fees/Memberships	17,752	15,586	6,069	8,092		
OTHER OBJECTS	**107,042**	**251,216**	**6,069**	**8,092**		
Other Transfer	193	-	-	-		
ELEMENTARY PROGRAMS (K-5)	**31,951,790**	**30,215,979**	**33,268,281**	**32,753,831**		

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

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

1111 Elementary Programs (K-5) Continued



In FY26-27, function 1111 serves approximately 4,865 students across 13 Elementary Schools and (1) K-8 School. In FY26-27 the budget is $32.7M is $0.5M or -1.5% lower than FY25-26. Staffing across all funds is 290.61 FTE, which is -16.75 FTE less (-13.0 FTE Certificated and -3.75 FTE Classified) than the FY25-26 amended budget primarily due to declining enrollment.

The software budget includes our iReady Diagnostic subscription. We have been able to use Early Literacy grant funds to purchase K-3 instructional materials. Aside from software, most other areas of the budget is largely equal to the prior year. There is an increase in Professional Technical Services for the Foster Grandparent Program. There is an increase of $70K due to the ever-increasing usage of substitutes in our classrooms. Targeted classroom ranges by grade for FY25-26 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 FY24-25 to select afterschool providers for 13 elementary schools beginning the FY25-26 school year. Both contracts were approved to continue through, August, 2028.

Prior to the 25/26 school year, the District supplemented a combination of $150,000 from Title I funds, $113,000 from the General Fund, and an in-kind contribution of rent-free facilities. The general fund contribution was eliminated beginning the FY25/26 budget, meaning after school programs are only supported through Title Funds.

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

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

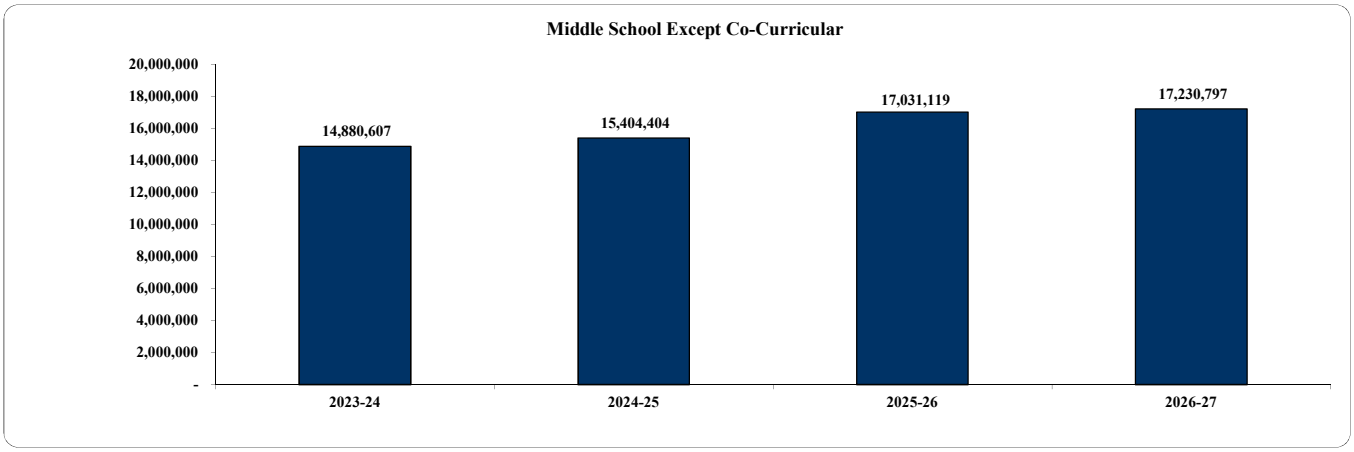
All non-charter students Grades 6-8 beginning 2023-24

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	7,901,281	7,981,276	8,783,759	8,890,507		
Classified	508,600	630,665	706,847	735,085		
Licensed Temporary	9,040	12,672	11,831	293		
Classified Temporary	2,219	2,538	15,773	15,773		
Additional Salary	-	4,500	40,000	-		
Classified Overtime	15,418	13,837	12,568	12,568		
Extra Duty Compensation	106,814	150,804	151,793	152,561		
Insurance Opt Out	25,641	84,473	62,400	62,400		
SALARIES & WAGES	**8,569,012**	**8,880,766**	**9,784,972**	**9,869,188**		
PERS	2,690,374	2,790,218	3,169,547	3,131,011		
Social Security	515,979	536,154	637,511	649,552		
Medicare	120,672	125,391	149,095	151,911		
Workers Compensation	25,410	51,818	47,505	49,102		
Unemployment	8,632	2,138	47,061	106,281		
Oregon Paid Leave	34,343	35,533	39,210	40,209		
Health Insurance	1,724,334	1,600,790	1,761,260	1,806,585		
Life Insurance	1,563	20,189	2,732	13,904		
TSA Exec ER Paid	104,777	126,218	164,600	165,200		
Long Term Disability	19,015	18,612	14,938	15,797		
FSA/HSA	72,946	47,126	65,600	65,600		
TSA Classified ER Paid Health Insurance Option	8,935	6,736	21,107	28,107		
BENEFITS	**5,326,979**	**5,360,921**	**6,120,166**	**6,223,260**		
Professional Growth	17,867	-	5,375	-		
Professional Instr. Services	4,638	1,971	350	-		
Repair/Maintenance	6,496	8,643	9,000	17,000		
Rental Expense	-	980	-	-		
Pupil Transportation	1,350	2,056	2,330	2,084		
Pupil Transportation OTHTS	2,978	572	-	-		
Travel - In District	33	123	550	550		
Travel - Out of District	885	3,738	2,521	2,459		
Postage	34	-	165	40		
Professional Services	12,335	4,429	10,450	8,200		
Other Licensed Subs	443,048	669,099	464,011	509,011		
Other Classified Subs	54,232	82,370	71,434	96,434		
PURCHASED SERVICES	**543,897**	**773,982**	**566,186**	**635,777**		
Supplies and Materials	160,435	163,718	240,229	237,932		
Textbooks	42,101	56,909	62,500	31,000		
Library Books	-	111	-	-		
Periodicals	-	443	-	-		
Non-Consumables	23,815	14,216	6,355	5,855		
Software	(41,286)	61,675	241,641	219,315		
Hardware /Equipment	131	39	5,090	4,590		
SUPPLIES	**185,195**	**297,111**	**555,815**	**498,692**		
Principal - SBITA	233,358	87,019	-	-		
Dues/Fees/Memberships	12,121	4,606	3,980	3,880		
Settlements & Judgements	10,000	-	-	-		
OTHER OBJECTS	**255,479**	**91,625**	**3,980**	**3,880**		
Other Transfers	44	-	-	-		
MIDDLE SCHOOL-EXCEPT CO-CURR.	**14,880,607**	**15,404,404**	**17,031,119**	**17,230,797**		

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

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

1121 Middle School
Except Co-Curricular Continued



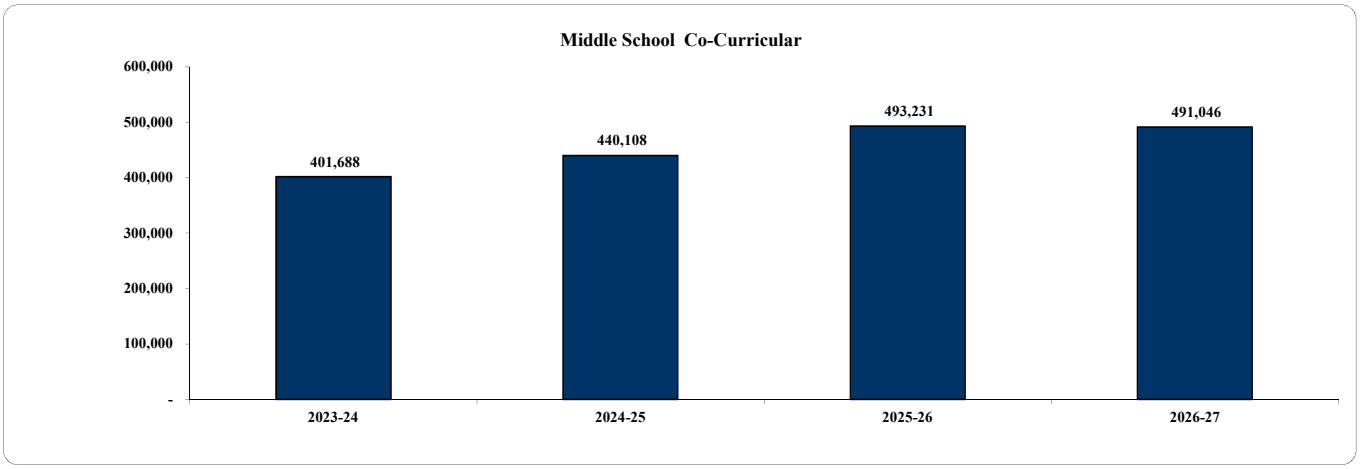
In FY26-27, function 1121 will serve approximately 2,606 middle school students, grades six through eight. The software budget includes our iReady Diagnostic subscription as well as costs for digital and physical instructional materials.

The FY26-27 Budget is $17.2M, up $0.2M and 1.1% over the FY25-26 Budget. The increase is primarily due to steps and COLA wage increases, offset by a reduction of 4.0 FTE certificated staffing. Staffing across all functions in this function is a total of 136.65 FTE.

The FY26-27 school year targeted student to licensed staff ratio is 1 to 23.

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

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	142,051	22,263	-	-		
Extra Duty Compensation	161,015	278,425	344,279	347,305		
Insurance Opt Out	420	1,538	4,800	-		
SALARIES & WAGES	**303,486**	**302,226**	**349,079**	**347,305**		
PERS	64,518	68,799	79,624	82,032		
Social Security	18,506	18,488	22,475	22,662		
Medicare	4,328	4,324	5,256	5,300		
Workers Compensation	1,204	1,422	1,675	1,689		
Unemployment	303	73	1,691	3,655		
Oregon Paid Leave	1,214	1,209	333	425		
Health Insurance	5,965	28,984	-	-		
Life Insurance	9	389	-	-		
TSA Exec ER Paid	1,532	1,691	7,800	-		
Long Term Disability	-	-	83	131		
FSA/HSA	380	164	4,600	4,600		
TSA Classified ER Paid Health Insurance Option	241	265	2,400	4,000		
BENEFITS	**98,202**	**125,808**	**125,936**	**124,495**		
Pupil Transportation				1,030		
Other Licensed Subs	-	12,074	18,216	18,216		
PURCHASED SERVICES	**-**	**12,074**	**18,216**	**19,246**		
MIDDLE SCHOOL - CO-CURRICULAR	**401,688**	**440,108**	**493,231**	**491,046**		



Function 1122 represents expenditures for stipends for middle school sports programs. See p. 112 for more information about Secondary Athletics.

Notes Page



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

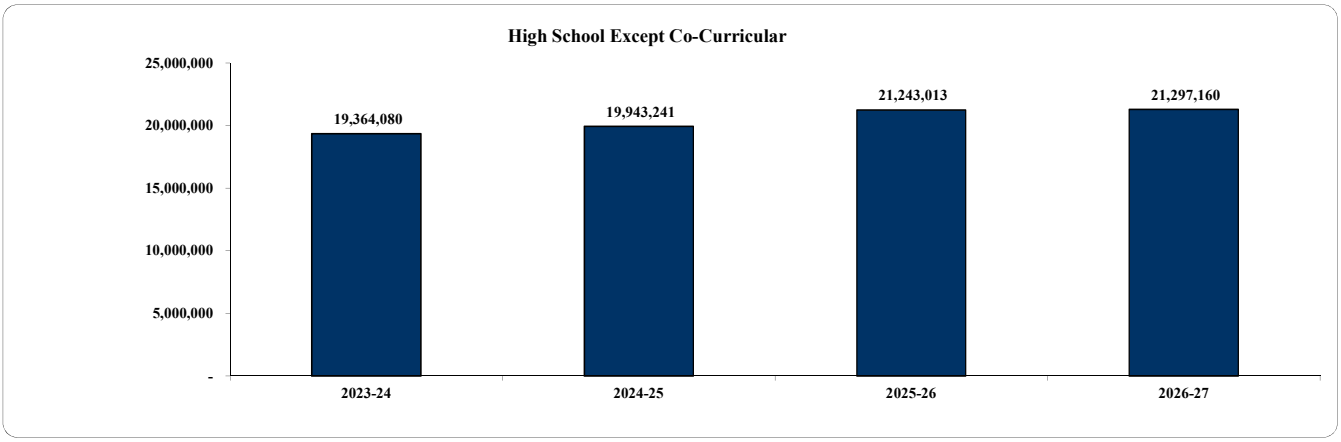
All non-charter students grades 9-12

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	10,056,638	10,370,784	10,746,148	10,763,306		
Classified	671,851	724,853	860,820	862,747		
Licensed Substitutes	-	-	11,330	11,330		
Classified Substitutes	-	-	56,650	56,650		
Licensed Temporary	61,322	43,888	108,974	58,974		
Classified Temporary	3,864	4,367	39,882	39,882		
Additional Salary	-	1,500	25,000	-		
Classified Overtime	24,248	18,730	18,697	18,697		
Extra Duty Compensation	181,653	244,238	241,487	241,487		
Insurance Opt Out	47,718	108,438	62,400	62,400		
SALARIES & WAGES	**11,047,294**	**11,516,798**	**12,171,388**	**12,115,473**		
PERS	3,522,240	3,623,100	3,928,384	3,897,897		
Social Security	662,819	694,222	782,408	785,142		
Medicare	155,014	162,358	182,983	183,622		
Workers Compensation	32,859	60,673	58,302	59,358		
Unemployment	11,255	2,772	58,743	129,511		
Oregon Paid Leave	44,194	46,103	47,717	48,532		
Health Insurance	2,268,914	2,187,303	2,336,066	2,289,412		
Life Insurance	2,025	26,951	4,154	17,249		
TSA Exec ER Paid	126,682	139,635	154,600	153,500		
Long Term Disability	31,033	22,594	16,825	17,371		
FSA/HSA	93,226	59,364	109,000	107,600		
TSA Classified ER Paid Health Insurance Option	11,067	8,528	34,331	35,731		
BENEFITS	**6,961,328**	**7,033,603**	**7,713,514**	**7,724,924**		
Professional Growth	2,258	1,017	3,000	4,000		
Professional Instr. Services	16,367	16,418	-	-		
Cleaning Services	1,718	1,465	5,800	1,800		
Repair and Maintenance	7,587	8,532	8,000	12,000		
Garbage	-	422	-	-		
Pupil Transportation	9,371	6,672	3,000	3,105		
Pupil Transportation OTHTS	11,722	2,897	12,000	12,000		
Travel - In District	1,305	1,263	4,178	3,618		
Travel - Out of District	38,306	20,775	19,965	16,365		
Postage	864	227	2,200	1,000		
Tuition	8,143	4,461	50,000	50,000		
Professional Services - Other	4,531	5,164	3,633	18,250		
Other Licensed Subs	589,230	724,978	489,225	539,225		
Other Classified Subs	33,524	58,054	119,275	144,275		
PURCHASED SERVICES	**724,926**	**852,344**	**720,277**	**805,639**		
Supplies and Materials	345,657	324,860	391,764	391,599		
Textbooks	19,795	19,056	23,600	36,600		
Non-Consumables	77,935	37,649	40,120	27,024		
Software	116,114	142,291	140,800	152,000		
Hardware/Equipment	2,349	3,134	34,800	33,900		
SUPPLIES	**561,850**	**526,990**	**631,084**	**641,123**		
Equipment - New	20,474	561	-	-		
CAPITAL OUTLAY	**20,474**	**561**	**-**	**-**		
Dues/Fees/Memberships	34,130	12,945	1,750	5,000		
Settlements & Judgements	9,500	-	-	-		
Grant Indirect Charges			5,000	5,000		
Other Transfers	4,577	-	-	-		
OTHER OBJECTS	**48,207**	**12,945**	**6,750**	**10,000**		
HIGH SCHOOL-EXCEPT CO-CURR	**19,364,080**	**19,943,241**	**21,243,013**	**21,297,160**		

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

All non-charter students grades 9-12

1131 High School
Except Co-Curricular Continued



Function 1131 serves approximately 3,784 high school students across three locations.

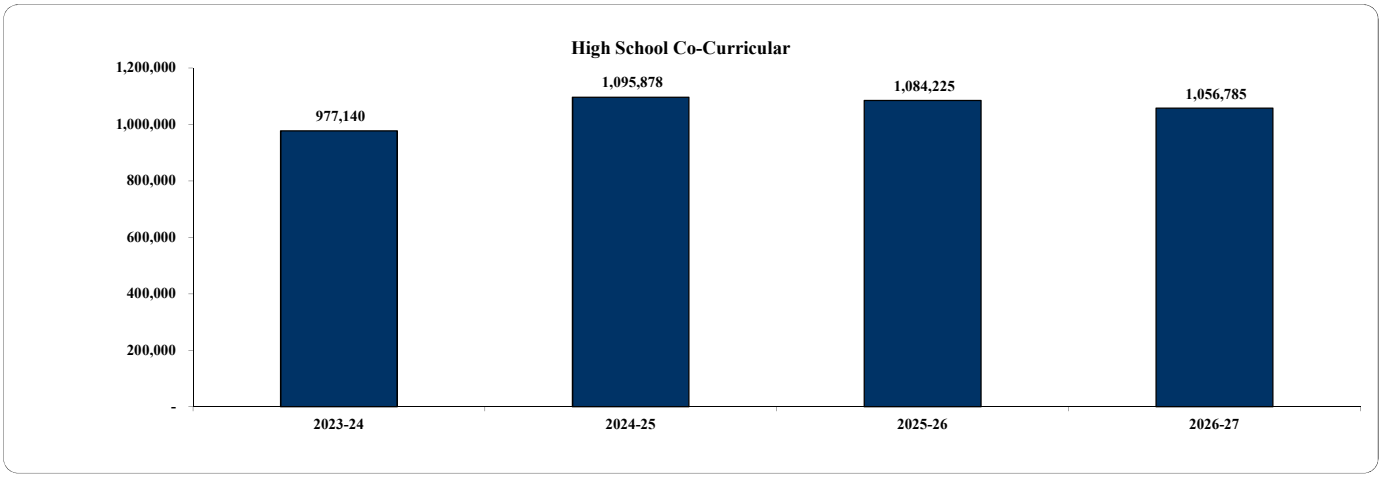
Expenditures in the FY26-27 budget is $21.3M, up slightly from the FY25-26 Budget. This is largely due to an increase in steps and COLA wage increases offset by a reduction of 4.0 FTE certificated staffing. Total staffing across all funds for FY26-27 is 181.91 FTE.

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

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

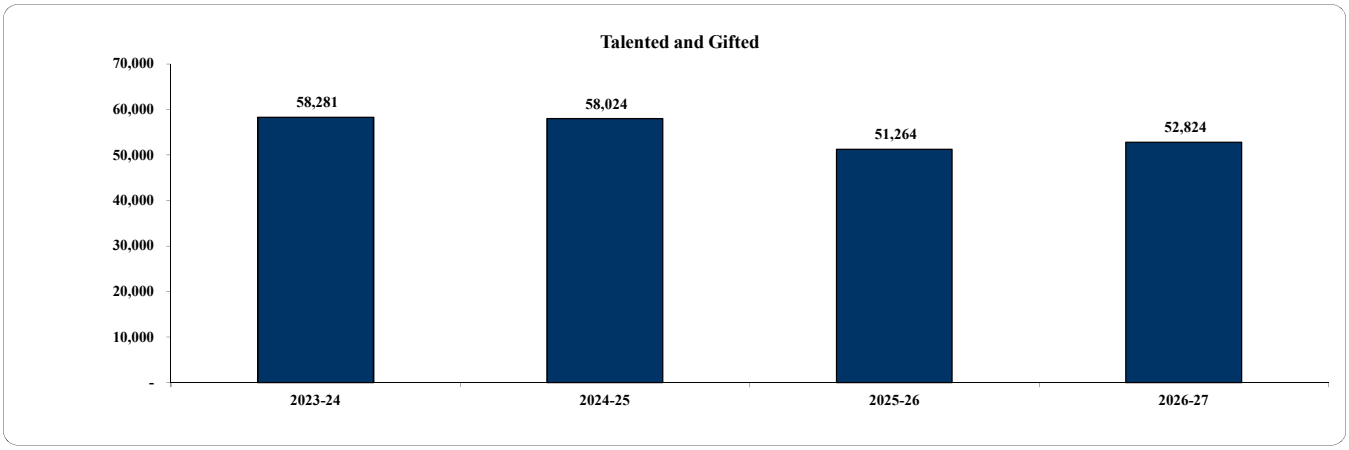
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	100,224	48,505	-	-		
Extra Duty Compensation	667,951	751,436	778,294	771,366		
Insurance Opt Out	-	244	4,800	-		
SALARIES & WAGES	**768,175**	**800,185**	**783,094**	**771,366**		
PERS	126,986	135,461	202,867	202,590		
Social Security	47,134	49,240	48,254	47,825		
Medicare	11,024	11,516	11,285	11,185		
Workers Compensation	2,769	5,024	3,596	3,564		
Unemployment	768	191	3,631	7,714		
Oregon Paid Leave	3,073	3,209	682	654		
Health Insurance	12,575	61,630	-	-		
Life Insurance	11	600	-	-		
TSA Exec ER Paid	2,135	3,146	11,792	-		
Long Term Disability	-	-	225	279		
FSA/HSA	1,769	685	12,400	8,600		
TSA Classified ER Paid Health Insurance Option	722	1,114	6,400	3,009		
BENEFITS	**208,965**	**271,815**	**301,131**	**285,419**		
Other Licensed Subs	-	21,801	-	-		
Other Classified Subs	-	2,076	-	-		
PURCHASED SERVICES	**-**	**23,877**	**-**	**-**		
HIGH SCHOOL-CO-CURRICULAR	**977,140**	**1,095,878**	**1,084,225**	**1,056,785**		



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 FY26-27 budget reflects expenditures for stipends for high school sports programs. Athletic expenses outside of these coaching stipend costs are identified in the Special Revenue Secondary Athletics Fund, found on p. 112 of this document.

General Fund Detail Budget - 1210 Talented and Gifted

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Classified	716	216	-	-		
Licensed Temporary	10,161	17,151	10,587	10,587		
Classified Temporary	-	813	-	-		
SALARIES & WAGES	**10,877**	**18,180**	**10,587**	**10,587**		
PERS	3,503	5,883	1,510	1,510		
Social Security	653	1,103	699	699		
Medicare	153	258	164	164		
Workers Compensation	22	647	52	52		
Unemployment	18	3	53	113		
Oregon Paid Leave	43	73	-	-		
Health Insurance	36	2,019	-	-		
Life Insurance	0	29	-	-		
TSA Exec ER Paid	132	146	-	-		
Long Term Disability	57	14	-	-		
BENEFITS	**4,618**	**10,175**	**2,478**	**2,538**		
Professional Growth	30	-	500	500		
Other Licensed Subs	-	-	689	689		
PURCHASED SERVICES	**30**	**-**	**1,189**	**1,189**		
Supplies and Materials	24,824	11,645	14,350	15,850		
Textbooks	-	-	500	500		
Software	18,338	18,025	20,000	20,000		
SUPPLIES	**43,162**	**29,670**	**34,850**	**36,350**		
Dues/Fees/Memberships	(405)	-	2,160	2,160		
OTHER OBJECTS	**(405)**	**-**	**2,160**	**2,160**		
TALENTED AND GIFTED	**58,281**	**58,024**	**51,264**	**52,824**		



Function 1210 supports costs for the TAG program and is anticipated to serve approximately 960 students across the district, including charter schools.

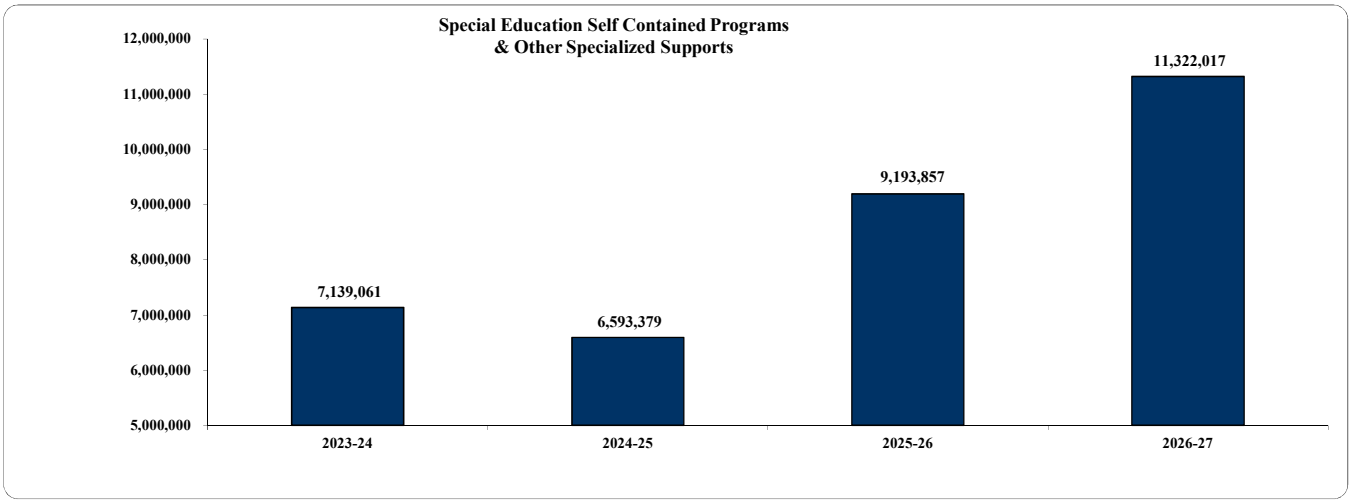
The district spends about $28k for TAG Summer Camp. There is a small amount of dues and fees expected for FY26-27.

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

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	1,807,837	1,417,519	1,708,787	2,195,052		
Classified	2,267,618	2,158,237	3,467,091	4,146,798		
Licensed Temporary	6,216	1,948	4,322	4,322		
Classified Temporary	1,382	981	19,096	19,096		
Additional Salary	-	7,500	-	-		
Classified Overtime	18,727	20,551	15,360	15,360		
Extra Duty Compensation	26,490	33,247	40,548	40,548		
Insurance Opt Out	27,169	61,758	55,200	55,200		
SALARIES & WAGES	**4,155,439**	**3,701,741**	**5,310,404**	**6,476,376**		
PERS	1,088,032	1,008,967	1,518,455	1,813,652		
Social Security	250,094	226,168	346,356	418,646		
Medicare	58,490	52,894	81,003	97,909		
Workers Compensation	12,203	24,243	25,809	31,577		
Unemployment	4,190	898	29,585	68,349		
Oregon Paid Leave	16,622	14,949	20,940	25,934		
Health Insurance	1,085,825	885,372	1,314,237	1,640,534		
Life Insurance	1,138	8,689	2,277	1,891		
TSA Exec ER Paid	82,382	79,686	102,600	135,801		
Long Term Disability	7,889	4,117	6,681	7,087		
FSA/HSA	59,015	37,153	61,600	61,600		
TSA Classified ER Paid Health Insurance Option	25,666	22,693	12,974	14,974		
BENEFITS	**2,691,544**	**2,365,829**	**3,522,517**	**4,317,955**		
Professional Instr. Services	-	-	-	165,000		
Rental	2,105	489	1,500	1,500		
Travel - In District	1,778	1,896	1,000	1,000		
Travel - Out of District	-	42	50	-		
Other Licensed Subs	91,806	82,537	49,282	49,282		
Other Classified Subs	161,187	415,537	281,904	281,904		
PURCHASED SERVICES	**256,876**	**500,502**	**333,736**	**498,686**		
Supplies and Materials	9,376	-	700	500		
Non-Consumables	-	385	1,500	1,500		
Software	25,827	24,913	25,000	27,000		
SUPPLIES	**35,202**	**25,298**	**27,200**	**29,000**		
Dues/Fees/Memberships	-	9	-	-		
OTHER OBJECTS	**-**	**9**	**-**	**-**		
SPECIAL EDUCATION	**7,139,061**	**6,593,379**	**9,193,857**	**11,322,017**		

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

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

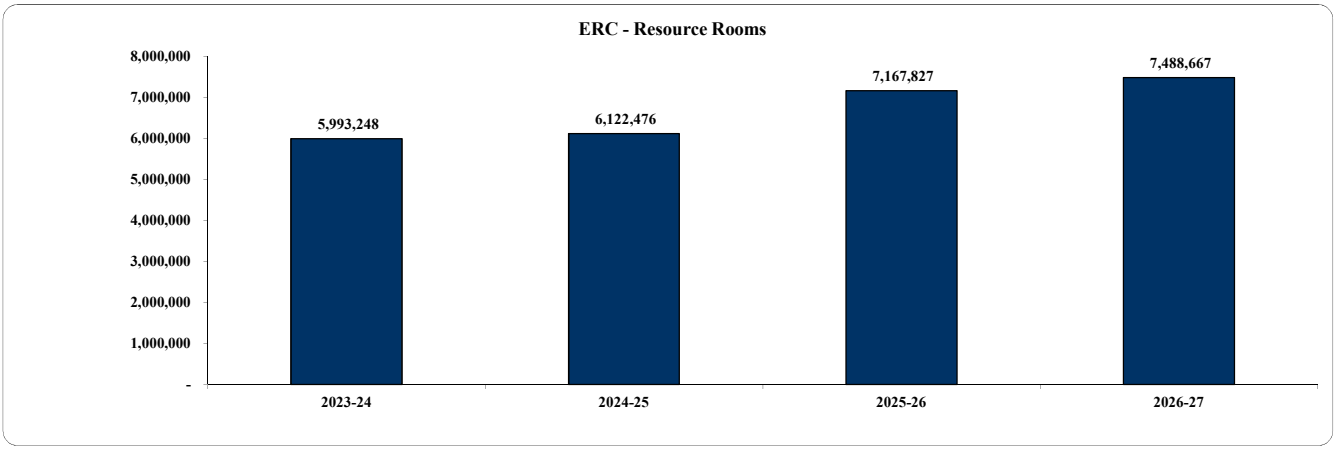


Function 1220-1240 provides funding for direct program support and instruction for approximately 378 students in FY25-26 at fifteen school sites. For a comprehensive picture of the changes to consolidated Special Education spending and staffing across all functions and funds, see the year-over-year SpEd budget comparison on pp. 29 and 30. We have also consolidated all self contained programs (MAPS and FOCUS) to this budget.

The FY26-27 Budget is funded at $11.3M, which is a $2.1M (23.1%) increase from the FY25-26 Budget. This is mainly due to contractual steps and COLA wage increases, an increase of 17.0 FTE in the General Fund to address increased SpEd enrollment, and a $165K increase in Professional Instructional Services for 3 contracted skills trainers. Staffing for the FY26-27 Budget for these functions across all funds is 139.97 FTE, which is 17 FTE higher than the prior year amended FTE, due to an expected increase in SpEd student counts for FY26-27.

General Fund Detail Budget - 1250 ERC - Resource Rooms

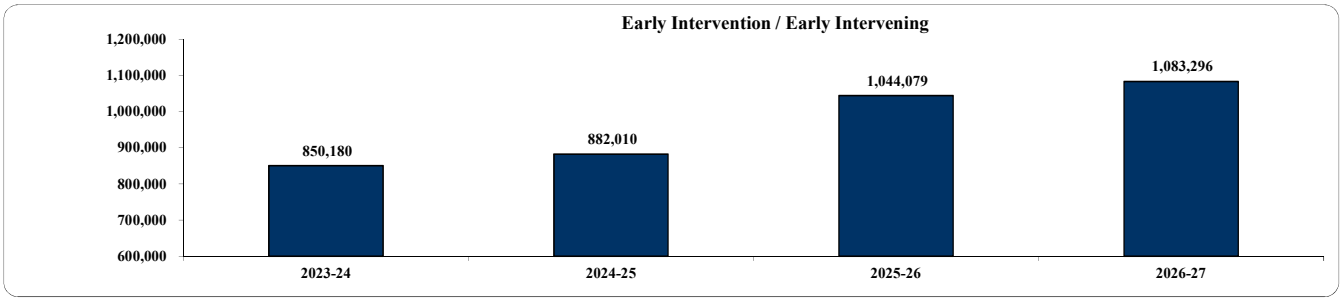
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	2,212,282	2,121,456	2,342,571	2,453,010		
Classified	1,269,071	1,401,368	1,704,884	1,778,365		
Licensed Temporary	4,201	829	10,400	10,400		
Classified Temporary	2,107	518	3,658	3,658		
Additional Salary	-	4,500	-	-		
Classified Overtime	7,755	9,452	12,767	12,767		
Extra Duty Compensation	33,851	48,045	95,877	95,877		
Insurance Opt Out	25,807	72,413	45,600	45,600		
SALARIES & WAGES	**3,555,074**	**3,658,581**	**4,215,757**	**4,399,677**		
PERS	1,022,097	1,076,673	1,193,944	1,254,515		
Social Security	214,219	222,530	266,648	278,051		
Medicare	50,100	52,043	62,361	65,028		
Workers Compensation	10,308	20,952	19,870	21,017		
Unemployment	3,591	890	20,742	45,490		
Oregon Paid Leave	14,227	14,814	16,197	17,190		
Health Insurance	870,512	782,196	1,010,776	1,032,421		
Life Insurance	981	8,287	1,766	6,187		
TSA Exec ER Paid	62,410	59,974	117,600	124,600		
Long Term Disability	8,122	3,794	5,269	5,594		
FSA/HSA	50,352	23,854	45,600	45,600		
TSA Classified ER Paid Health Insurance Option	18,329	17,234	10,676	12,676		
BENEFITS	**2,325,248**	**2,283,241**	**2,771,449**	**2,908,369**		
Other Licensed Subs	80,849	126,217	141,780	141,780		
Other Classified Subs	27,456	54,000	38,840	38,840		
PURCHASED SERVICES	**108,351**	**180,217**	**180,620**	**180,620**		
Supplies and Materials	4,574	265	-	-		
Non-Consumables	-	171	-	-		
SUPPLIES	**4,574**	**436**	**-**			
ERC / RESOURCE ROOMS	**5,993,248**	**6,122,476**	**7,167,827**	**7,488,667**		



Function 1250 provides special education services to approximately 1,466 students in FY25-26 across the District. The FY26-27 Budget of $7.4M is $0.32M or 4.5% higher than the FY25-26 Budget. This is mainly due to contractual steps and COLA wage increases. Staffing across all funds for FY26-27 is 97.28 FTE, which is the same as FY25-26.

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

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	231,067	304,760	386,114	404,952		
Classified	118,317	78,111	89,759	97,926		
Licensed Temporary	4,432	1,484	-	-		
Classified Temporary	25	-	22,000	22,000		
Classified Overtime	588	604	-	-		
Extra Duty Compensation	946	5,672	4,811	4,811		
Insurance Opt Out	-	4,400	2,400	2,400		
SALARIES & WAGES	**355,376**	**395,031**	**505,084**	**532,089**		
PERS	108,903	124,441	110,947	119,782		
Social Security	21,238	23,394	29,616	31,291		
Medicare	4,967	5,471	6,926	7,318		
Workers Compensation	1,004	2,892	2,207	2,332		
Unemployment	391	94	2,561	5,047		
Oregon Paid Leave	1,421	1,589	1,823	1,931		
Health Insurance	109,870	99,150	119,512	117,564		
Life Insurance	75	957	179	624		
TSA Exec ER Paid	3,549	4,130	5,400	5,400		
Long Term Disability	481	267	664	709		
FSA/HSA	7,200	3,880	3,800	3,800		
TSA Classified ER Paid Health Insurance Option	2,149	1,228	3,610	3,610		
BENEFITS	**261,249**	**267,493**	**287,245**	**299,407**		
Professional Growth	250	-	250	300		
Professional Services	231,869	213,655	250,000	250,000		
Other Licensed Subs	-	323	-	-		
Other Classified Subs	280	5,510	-	-		
PURCHASED SERVICES	**232,426**	**219,487**	**250,250**	**250,300**		
Supplies and Materials	1,129	-	1,500	1,500		
SUPPLIES	**1,129**	**-**	**1,500**	**1,500**		
EARLY INTERVENTION	**850,180**	**882,010**	**1,044,079**	**1,083,296**		



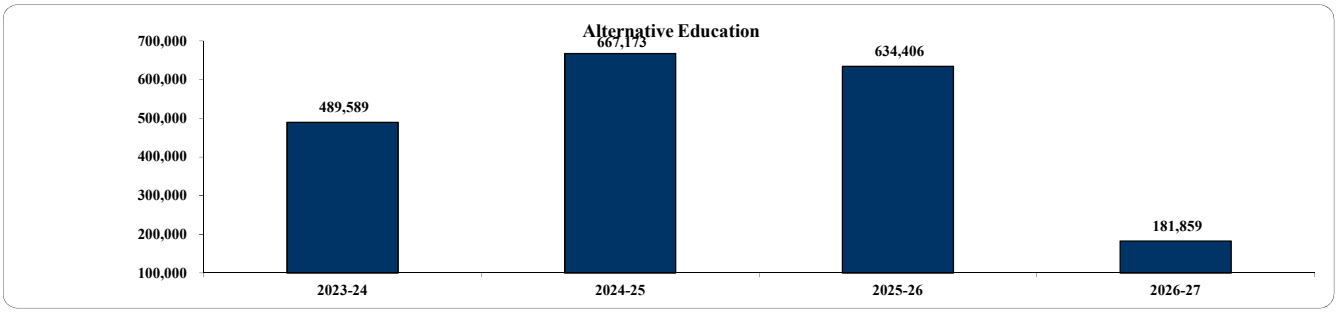
Function 1260, Early Intervention provides evaluation services for approximately 600 MSD early childhood students younger than five years old. Function 1261, Early Intervening Services, provides preventative academic and behavioral support to school age students not eligible for special education services.

Professional Services includes the cost per evaluation by DESD for an estimated 200 evaluations. Unit cost rate will remain the same of $1235/evaluation with an anticipated increase rate in the next fiscal year to reflect COLA for them,

Across all funds, these two functions have a total of 13.22 FTE, which is flat to the current year's FTE.

General Fund Detail Budget - 1283 Alternative Education

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	221,291	311,030	290,110	94,923		
Classified	38,729	26,720	40,386	(0)		
Administrator Salaries	16,428	32,028	41,058	15,149		
Licensed Temporary	-	-	1,467	2,000		
Classified Temporary	301	1,701	415	415		
Classified Overtime	1,059	947	338	338		
SALARIES & WAGES	**277,808**	**372,125**	**373,774**	**112,825**		
PERS	87,263	120,365	94,766	7,103		
Social Security	16,581	22,381	23,984	8,239		
Medicare	3,878	5,234	5,609	1,927		
Workers Compensation	728	1,917	1,787	614		
Unemployment	320	89	1,186	1,329		
Oregon Paid Leave	1,111	1,494	1,380	440		
Health Insurance	64,742	80,003	56,660	18,826		
Life Insurance	57	985	124	41		
TSA Exec ER Paid	3,678	3,987	4,200	1,800		
Long Term Disability	736	287	475	108		
FSA/HSA	67	2,875	3,800	3,200		
TSA Classified ER Paid Health Insurance Option	1,105	922	600	-		
BENEFITS	**180,264**	**240,540**	**194,572**	**43,628**		
Travel - Out of District	-	1,883	-	-		
Other Licensed Subs	11,682	15,029	20,060	20,060		
Other Classified Subs	386	2,425	-	-		
PURCHASED SERVICES	**12,068**	**19,390**	**20,060**	**20,060**		
Supplies and Materials	4,183	7,237	20,000	4,346		
Library Books	-	149	-	-		
Non-Consumables	-	3,374	-	-		
Software	-	683	26,000	1,000		
SUPPLIES	**4,183**	**11,443**	**46,000**	**5,346**		
Dues/Fees/Memberships	435	1,666	-	-		
Grant Indirect Charges	14,831	22,009	-	-		
OTHER OBJECTS	**15,266**	**23,675**	**-**	**-**		
ALTERNATIVE EDUCATION	**489,589**	**667,173**	**634,406**	**181,859**		



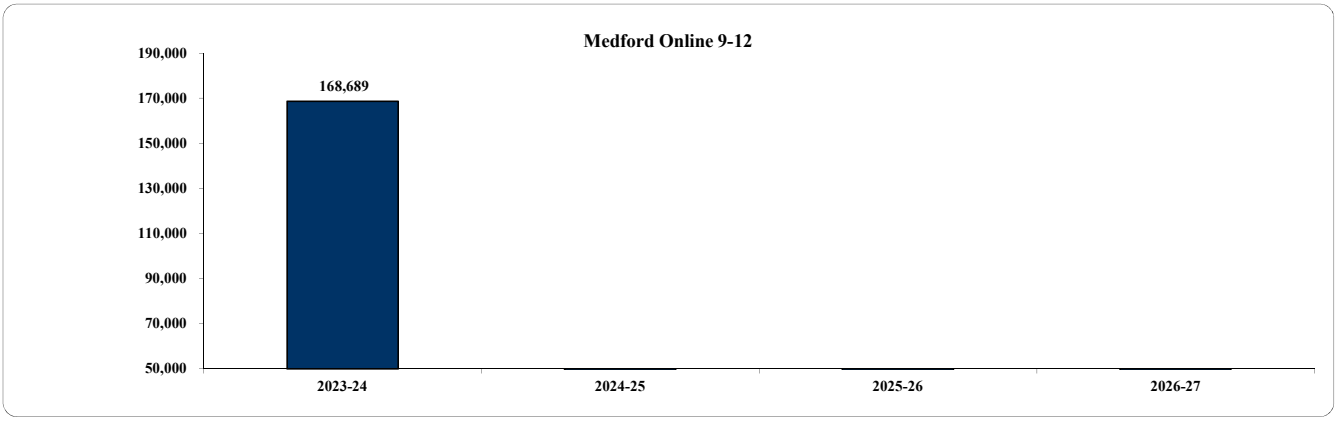
Alternative Education is the title given to programs outside of our traditional schools. The FY26-27 Budget of $0.18M is down $0.45M or 71.3% compared to the FY25-26 budget. The JDEP and B2B regional programs will be transferred to SOESD for 2026-27 and beyond.

This function has changed significantly in recent years from a Special Education function to Alternative Education programs and includes the Options, Options Jr., B2B, JDEP, and Medford Opportunity School (MOS). Staffing is being reduced by 4.38 FTE to a total of 1.13 FTE for FY26-27. This includes a 1.0 FTE reduction in Alternative Education, a 2.88 FTE reduction in JDEP, and a 0.5 FTE reduction in B2B.

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.

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

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	12,336	-	-	-		
Classified	43,080	-	-	-		
Classified Overtime	1,854	-	-	-		
Extra Duty Compensation	1,077	-	-	-		
Insurance Opt Out	2,750	-	-	-		
SALARIES & WAGES	**61,097**	**-**	**-**	**-**		**-**
PERS	15,996	-	-	-		
Social Security	3,530	-	-	-		
Medicare	826	-	-	-		
Workers Compensation	655	-	-	-		
Unemployment	61	-	-	-		
Oregon Paid Leave	244	-	-	-		
Health Insurance	66,023	-	-	-		
Life Insurance	116	-	-	-		
TSA Exec ER Paid	2,276	-	-	-		
Long Term Disability	-	-	-	-		
FSA/HSA	1,800	-	-	-		
TSA Classified ER Paid Health Insurance Option	1,189	-	-	-		
BENEFITS	**92,715**	**-**	**-**	**-**		**-**
Travel - Out of District	2,397	-	-	-		
Postage/Printing	107	-	-	-		
Other Licensed Subs	10,256	-	-	-		
Other Classified Subs	206	-	-	-		
PURCHASED SERVICES	**12,965**	**-**	**-**	**-**		**-**
Supplies and Materials	1,432	-	-	-		
SUPPLIES	**1,432**	**-**	**-**	**-**		**-**
Dues/Fees/Memberships	479	-	-	-		
OTHER OBJECTS	**479**	**-**	**-**	**-**		**-**
ALTERNATIVE EDUCATION	**168,689**	**-**	**-**	**-**		**-**

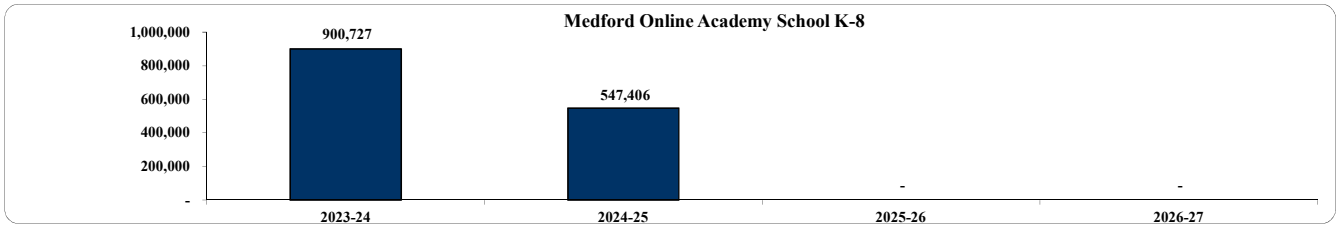


In FY23-24 the Online Program was consolidated with Innovation Academy, which will be housed under function 1131, High School (see FTE details on pp. 17-21).

Innovation Online is for grades 9 through 12 and is open to all MSD students who are interested in a full virtual learning environment. Innovation Online served 180 students in FY23-24.

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

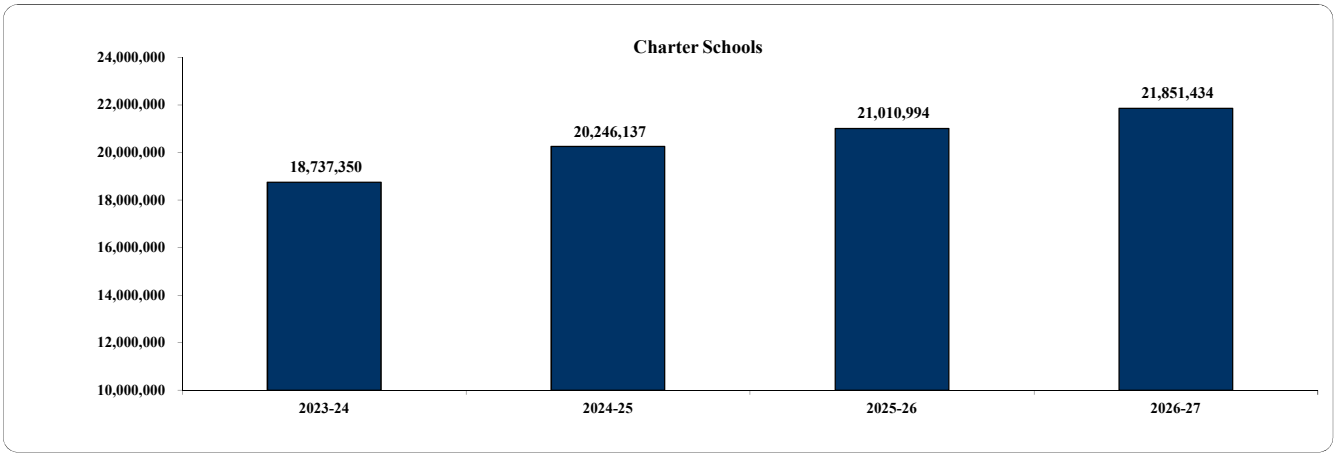
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	445,139	307,768	-	-		
Licensed Temporary	88,288	-	-	-		
Extra Duty Compensation	-	2,615	-	-		
Insurance Opt Out	1,600	4,600	-	-		
SALARIES & WAGES	**535,027**	**314,983**	**-**	**-**		
PERS	179,129	106,896	-	-		
Social Security	31,846	17,914	-	-		
Medicare	7,448	4,190	-	-		
Workers Compensation	1,364	2,567	-	-		
Unemployment	540	76	-	-		
Oregon Paid Leave	2,140	1,260	-	-		
Health Insurance	90,363	54,404	-	-		
Life Insurance	93	917	-	-		
TSA Exec ER Paid	5,242	4,133	-	-		
Long Term Disability	-	223	-	-		
FSA/HSA	2,400	600	-	-		
TSA Classified ER Paid Health Insurance Option	11	-	-	-		
BENEFITS	**320,577**	**193,179**	**-**	**-**		
Other Licensed Subs	9,455	24,867	-	-		
Other Classified Subs	-	10,108	-	-		
PURCHASED SERVICES	**9,455**	**34,987**	**-**	**-**		
Supplies and Materials	936	3,224	-	-		
Textbooks	31,731	-	-	-		
Non-Consumables	1,881	400	-	-		
SUPPLIES	**34,548**	**3,624**	**-**	**-**		
Dues/Fees/Memberships	1,120	632	-	-		
OTHER OBJECTS	**1,120**	**632**	**-**	**-**		
ALTERNATIVE EDUCATION	**900,727**	**547,406**	**-**	**-**		



The K-8 Medford Online Academy (MOA) program was closed in 2024-25. The 4.5 FTE were dispersed to other functions. 3 FTE were moved to the middle schools, 0.22 FTE was moved to District Alternative Programs, 0.78 FTE was moved to the Office of the Principal, and 0.5 FTE was eliminated.

General Fund Detail Budget - 1288 Charter Schools

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Charter School Payments	18,737,350	20,246,137	21,010,994	21,851,434		
PURCHASED SERVICES	**18,737,350**	**20,246,137**	**21,010,994**	**21,851,434**		
SUPPLIES						
CAPITAL OUTLAY						
OTHER OBJECTS						
CHARTER SCHOOLS	**18,737,350**	**20,246,137**	**21,010,994**	**21,851,434**		



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 2,087 for the FY26-27 budget, equal to the prior year. Ongoing charter school contract negotiations could change this assumption.

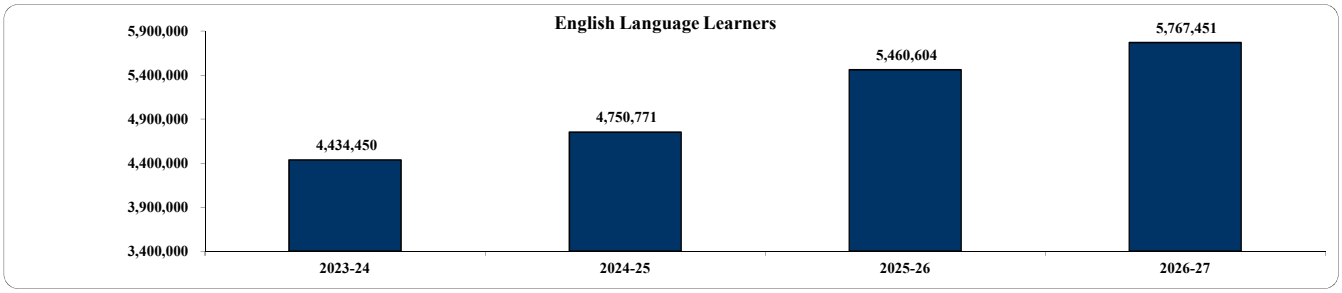
Overall spending is projected to be $0.84M or 4.0% higher at $21.8M for FY26-27 based on higher $/ADMw in the 2025-26 budget.

General Fund Detail Budget - 1291 English Language Learners

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	1,820,344	2,094,960	2,237,207	2,352,903		
Classified	580,853	706,370	979,869	1,036,870		
Administrator Salaries	54,301	21,198	24,205	110,434		
Licensed Temporary	56,729	7,365	46,611	46,611		
Classified Temporary	1,716	1,090	2,200	2,200		
Additional Salary	-	6,000	-	-		
Classified Overtime	12,197	16,588	10,448	10,448		
Extra Duty Compensation	(787)	2,397	-	-		
Insurance Opt Out	16,272	28,778	15,900	19,200		
SALARIES & WAGES	**2,541,626**	**2,884,746**	**3,316,441**	**3,578,666**		
PERS	781,535	861,897	795,856	877,785		
Social Security	151,801	173,737	195,096	211,150		
Medicare	35,502	40,632	45,627	49,382		
Workers Compensation	7,029	16,466	14,538	15,734		
Unemployment	2,545	694	15,514	34,056		
Oregon Paid Leave	10,167	11,544	12,032	13,067		
Health Insurance	422,211	511,861	560,896	578,069		
Life Insurance	541	6,850	883	5,800		
TSA Exec ER Paid	40,146	38,626	38,800	38,800		
Long Term Disability	5,694	2,780	4,220	4,650		
FSA/HSA	17,775	14,990	27,400	28,000		
TSA Classified ER Paid Health Insurance Option	9,875	8,370	5,325	5,325		
BENEFITS	**1,484,821**	**1,688,449**	**1,716,188**	**1,861,819**		
Professional Growth	849	249	2,500	11,000		
Professional Instr. Services	4,599	7,456	7,500	7,500		
Pupil Transportation	-	-	200	200		
Travel - In District	1,625	1,255	2,000	3,000		
Travel - Out of District	700	3,635	10,000	10,000		
Tuition	-	-	600	-		
Professional Services	63,993	15,690	30,000	45,000		
Other General Prof/Tech Sv	18,043	-	-	-		
Other Licensed Subs	86,549	65,403	85,918	85,918		
Other Classified Subs	2,163	16,379	258	258		
PURCHASED SERVICES	**178,521**	**110,067**	**138,976**	**162,876**		
Supplies and Materials	7,197	13,034	11,000	11,000		
Textbooks	725	(1,513)	1,000	1,000		
Non-Consumables	723	-	-	-		
Software	7,371	10,782	276,000	151,000		
Hardware Under $5,000	7,475	8,820	-	-		
SUPPLIES	**23,491**	**31,124**	**288,000**	**163,000**		
Principal - SBITA	205,746	36,071	-	-		
Interest - SBITA	67		-	-		
Dues/Fees/Memberships	179	315	1,000	1,090		
OTHER OBJECTS	**205,991**	**36,386**	**1,000**	**1,090**		
ENGLISH LANGUAGE LEARNERS	**4,434,450**	**4,750,771**	**5,460,604**	**5,767,451**		

General Fund Detail Budget - 1291 English Language Learners

1291 English Language Learners Continued



The District's English as a Second Language (ESL) program represents 53.19 FTE across all funds. English for Speakers of Other Languages (ESOL) endorsed teachers (24 FTE) are assigned to all elementary, middle, and high school locations based on the number of students at each location. Staff focus on instructing students, using the English Language Development Curriculum and other supplementary materials, with the goal of English language acquisition for every student. The are 6.0 FTE EL Success Specialists, 2.69 FTE ELD Assistants, 12.5 ELL Educational Assistants, 1.0 ELL Success Specialist, 1.0 FTE TOSA, 1.0 FTE Family and Community Liaison, 1.0 FTE Lead Translator Interpreter, 1.0 FTE Secretary, 1.0 FTE Teaching and Learning Facilitator, 1.0 FTE Translator Interpreter, and 1.0 FTE Two Way Immersion Kindergarten teacher.

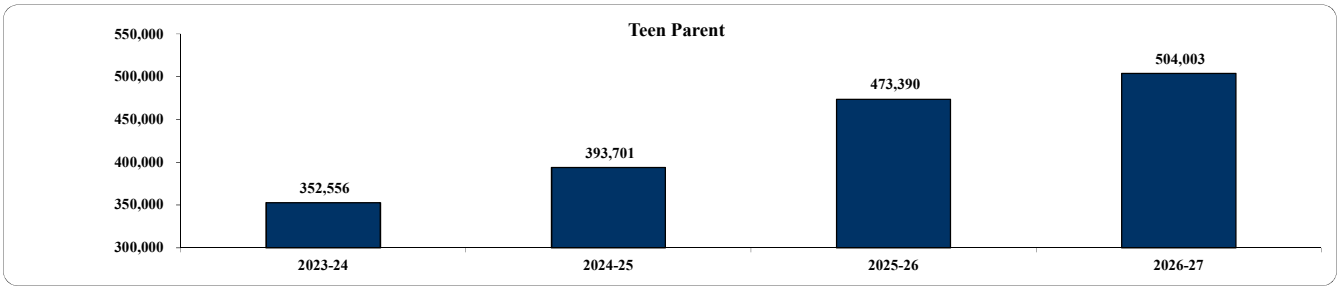
The FY26-27 Budget of $5.7M is $0.3M higher, or 5.6% primarily driven by wage increases. The software increase is due to replacing Rosetta Stone with Duolingo. There is also a 2-year contract for the Flashlight360 renewal.

Year	ELL Count	ELL % of ADMr	1 Year Change	2 Year Change	3 Year Change	4 Year Change	5 Year Change
2025	1177	8.78%	-3.05%	10.38%	8.27%	10.92%	24.8%
2024	1214	8.85%	13.85%	11.67%	14.41%	28.77%	
2023	1066	7.78%	-1.91%	0.49%	13.10%		
2022	1087	7.88%	2.45%	15.31%			
2021	1061	7.51%	12.56%				
2020	943	6.57%					

Year	Dist ADMr Inc. Charter Schools	1 Year Change	2 Year Change	3 Year Change	4 Year Change	5 Year Change
2025	13413	-2.17%	-2.14%	-2.71%	-5.10%	-6.5%
2024	13710	0.03%	-0.56%	-3.00%	-4.42%	
2023	13706	-0.59%	-3.03%	-4.45%		
2022	13787	-2.46%	-3.88%			
2021	14134	-1.46%				
2020	14344	-0.02%				

General Fund Detail Budget - 1292 Teen Parent

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	14,781	15,774	16,001	16,681		
Classified	196,560	215,113	257,379	272,952		
Licensed Temporary	9	-	-	-		
Classified Temporary	163	-	-	-		
Additional Salary	-	1,500	-	-		
Classified Overtime	2,480	1,952	4,400	4,400		
Insurance Opt Out	777	7,942	7,200	7,200		
SALARIES & WAGES	**214,770**	**242,282**	**284,980**	**301,233**		
PERS	50,641	60,084	82,940	87,639		
Social Security	12,835	14,468	17,318	18,326		
Medicare	3,002	3,384	4,050	4,286		
Workers Compensation	679	1,538	1,290	1,366		
Unemployment	217	58	1,287	2,956		
Oregon Paid Leave	859	969	1,094	1,159		
Health Insurance	61,749	55,778	69,698	76,284		
Life Insurance	65	480	110	110		
TSA Exec ER Paid	2,568	7,392	4,800	4,800		
Long Term Disability	657	281	399	422		
FSA/HSA	2,301	102	3,400	3,400		
TSA Classified ER Paid Health Insurance Option	1,803	4,374	-	-		
BENEFITS	**137,376**	**148,910**	**186,387**	**200,747**		
Travel - In District	-	177	-	-		
Other Classified Subs	-	2,099	1,545	1,545		
PURCHASED SERVICES	**-**	**2,276**	**1,545**	**1,545**		
Supplies and Materials	409	233	478	478		
SUPPLIES	**409**	**233**	**478**	**478**		
TEEN PARENT	**352,556**	**393,701**	**473,390**	**504,003**		

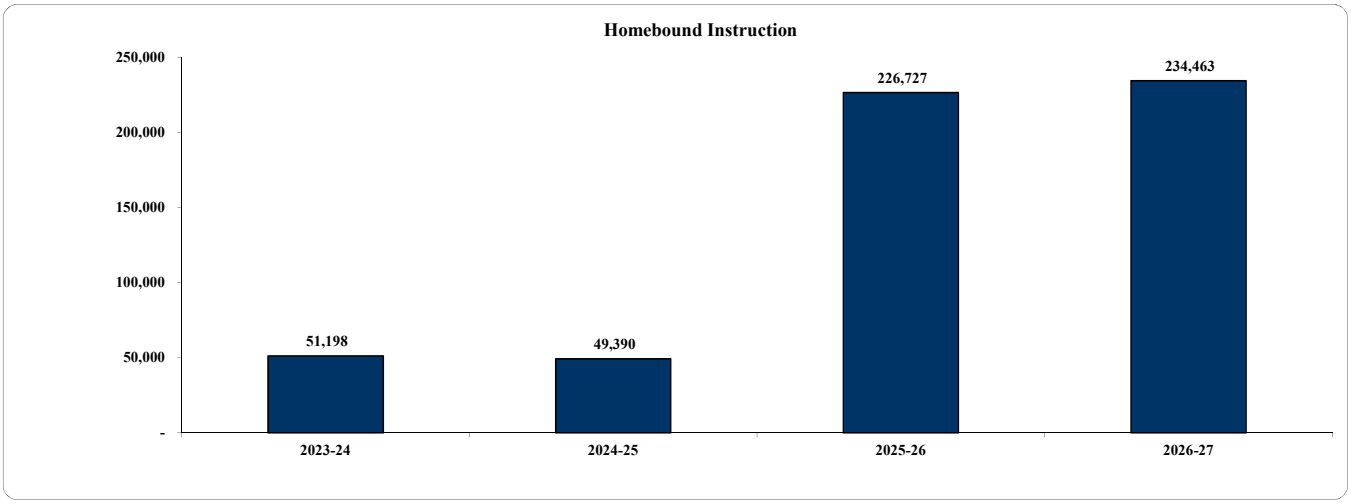


The Pregnant and Parenting Teen (PPT) program is located at the North Medford High Early Learning Center (ELC), formerly called the Child Development Center (CDC). Enrollment in the program is not mandatory for pregnant and parenting teens and there is no waiting list. The PPT program serves students from school districts across Southern Oregon and helps achieve multiple objectives including: 1) helping pregnant students graduate from high school or obtain a GED; 2) helping students pursue a high school pathway and take college articulated coursework; 3) providing childcare services both for students with children and the community at large; 4) teaching healthy lifestyles and parenting skills; and 5) educating high school students on child development. They serve an average of 10 teen parents, 14 preschool aged children, and 18 pre-education students.

The ELC is a vital piece for our NMHS Pre-Education Pathway and education courses. The program is articulated with Rogue Community College's Early Learning and Elementary Education Program. Any student has the opportunity to take numerous levels of education courses, along with some field experiences courses in our ELC. Students who complete the program are eligible for 13 college credits which awards them a basic certificate in Early Childhood Education upon graduation. There are Federal block grants, and the State Department of Human Services support payments and local Preschool user fees to help fund the PPT program.

General Fund Detail Budget - 1295 Homebound Instruction

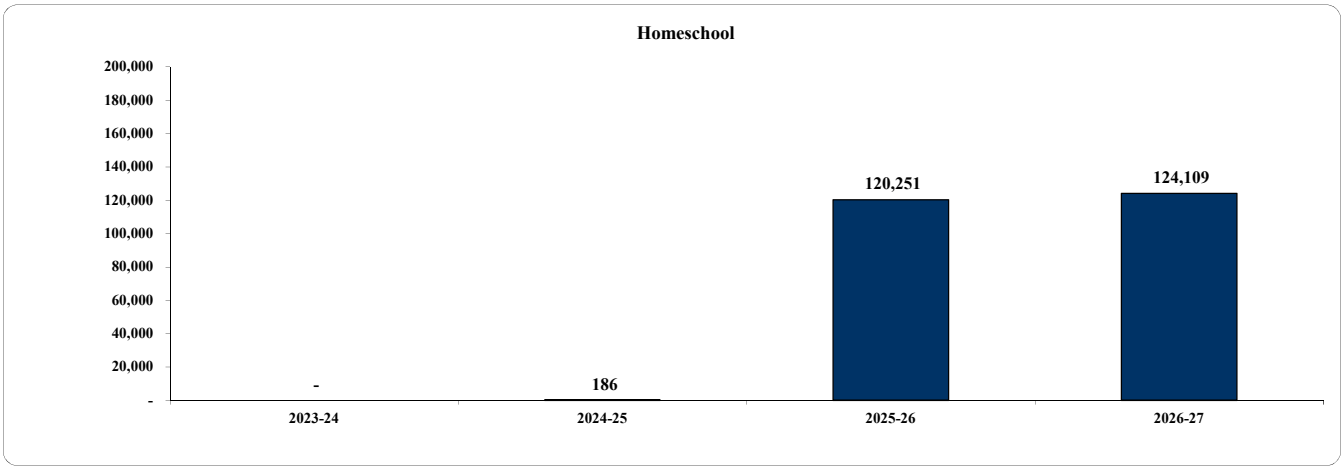
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Classified Overtime	3,812	-	-	-		
Home Instruction	35,478	37,032	160,611	157,861		
SALARIES & WAGES	**39,308**	**37,032**	**160,611**	**157,861**		
PERS	7,837	7,756	45,667	56,303		
Social Security	2,428	2,320	9,958	9,787		
Medicare	568	543	2,329	2,289		
Workers Compensation	135	184	742	729		
Unemployment	39	9	255	1,579		
Oregon Paid Leave	157	150	642	631		
Health Insurance	-	327	-	-		
Life Insurance	-	41	28	28		
TSA - ER Paid	-	49	3,200	-		
Long Term Disability	23	6	296	56		
FSA/HSA	-	-	600	2,800		
TSA Classified ER Paid Health Insurance Option	47	-	1,200	1,200		
BENEFITS	**11,235**	**11,386**	**64,916**	**75,402**		
Travel - In District	655	130	900	900		
Other Licensed Subs	-	671	-	-		
PURCHASED SERVICES	**655**	**800**	**900**	**900**		
Supplies and Materials	-	63	300	300		
Non-Consumables	-	108	-	-		
SUPPLIES	**-**	**171**	**300**	**300**		
HOMEBOUND INSTRUCTION	**51,198**	**49,390**	**226,727**	**234,463**		



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 FY26-27 is roughly flat from the prior year. There is no FTE designated to this function. Temporary labor is used on an as needed basis by licensed staff for students who currently need homebound instruction, which fluctuates throughout the year.

General Fund Detail Budget - 1296 Homeschool

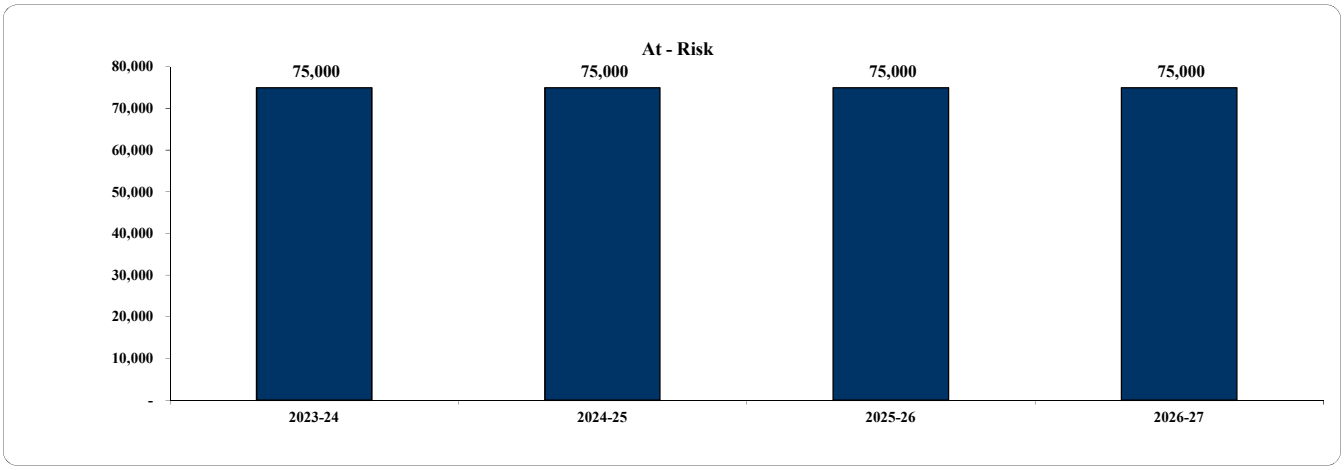
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	-	-	63,008	65,686		
SALARIES & WAGES	**-**	**-**	**63,008**	**65,686**		
PERS	-	-	21,927	22,853		
Social Security	-	-	3,907	4,073		
Medicare	-	-	914	952		
Workers Compensation	-	-	291	303		
Unemployment	-	-	630	657		
Oregon Paid Leave	-	-	252	263		
Health Insurance	-	-	23,709	23,709		
Life Insurance	-	-	14	14		
TSA Exec ER Paid	-	-	600	600		
BENEFITS	**-**	**-**	**52,243**	**53,423**		
Supplies and Materials	-	155	5,000	5,000		
SUPPLIES		**155**	**5,000**	**5,000**		
Dues/Fees/Memberships	-	31	-	-		
OTHER OBJECTS		**31**				
HOMESCHOOL	**-**	**186**	**120,251**	**124,109**		



A new program of choice, Homeschool Connection was launched in the 25-26 school year. This program aims to partner with families and offer a hybrid model that supports at home distance learning with a parent while providing families access to resources, materials and personnel from the school. A Learning Coach will be assigned to the family. There is 1.0 FTE for this function, but FTE could increase if increased enrollment warrants.

General Fund Detail Budget - 1297 At-Risk

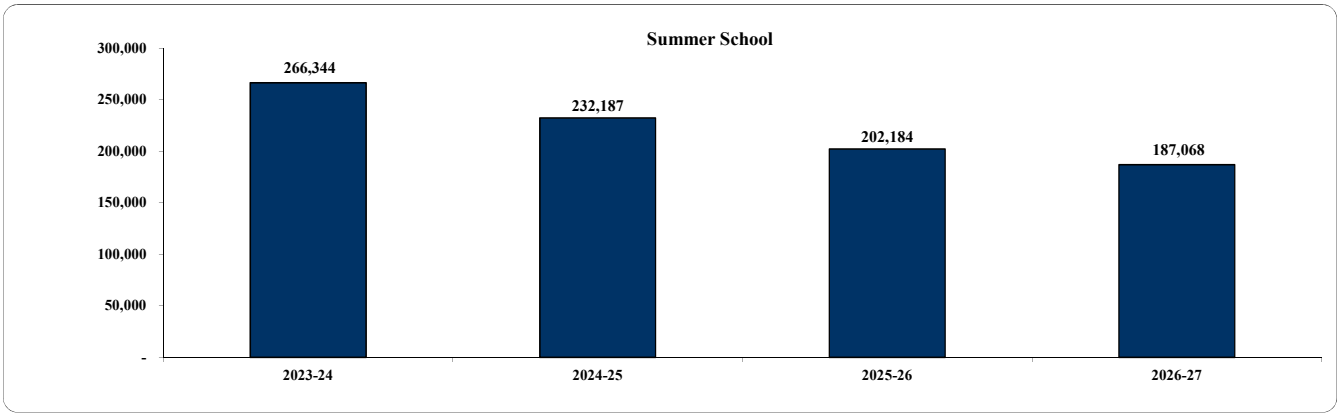
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Long Term Disability	-	-	-			
BENEFITS	**-**	**-**	**-**			
Professional Services	75,000	75,000	75,000	75,000		
PURCHASED SERVICES	**75,000**	**75,000**	**75,000**	**75,000**		
AT-RISK	**75,000**	**75,000**	**75,000**	**75,000**		



Function 1297 provides instructional activities designed to assist students with risk factors that affect the learning process. This function includes Professional Services for the Maslow Project, which provides food, services, and clothing to an increasing number of students who experience homelessness in the community. $75K has been designated for the Maslow Project services out of this department. Maslow also receives Measure 98 and Title grant funds. FY26-27 spending is flat to the prior year.

General Fund Detail Budget - 1430 Summer School

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed Temporary	155,129	113,981	101,800	101,800		
Classified Temporary	24,811	27,844	-	10,000		
Classified Overtime	346	438	-	-		
Insurance Opt Out	-	300	-	-		
SALARIES & WAGES	**180,632**	**142,563**	**101,800**	**111,800**		
PERS	53,072	43,777	35,152	36,578		
Social Security	11,199	8,838	6,312	7,614		
Medicare	2,619	2,067	1,476	1,781		
Workers Compensation	547	1,024	470	567		
Unemployment	977	34	475	1,228		
Oregon Paid Leave	723	570	-	-		
BENEFITS	**69,137**	**56,310**	**43,884**	**47,768**		
Professional Instr. Services	-	290	-	-		
Pupil Transportation OTHTS	-	-	22,500	-		
Travel - In District	22	-	1,000	-		
Other Licensed Subs	3,999	10,681	-	10,000		
Other Classified Subs	-	1,370	-	1,000		
PURCHASED SERVICES	**4,021**	**12,341**	**23,500**	**11,000**		
Supplies and Materials	12,278	20,358	33,000	16,500		
Student Rewards	-	615	-	-		
SUPPLIES	**12,278**	**20,973**	**33,000**	**16,500**		
Dues/Fees/Memberships	276	-	-	-		
OTHER OBJECTS	**276**	**-**	**-**	**-**		
SUMMER SCHOOL	**266,344**	**232,187**	**202,184**	**187,068**		



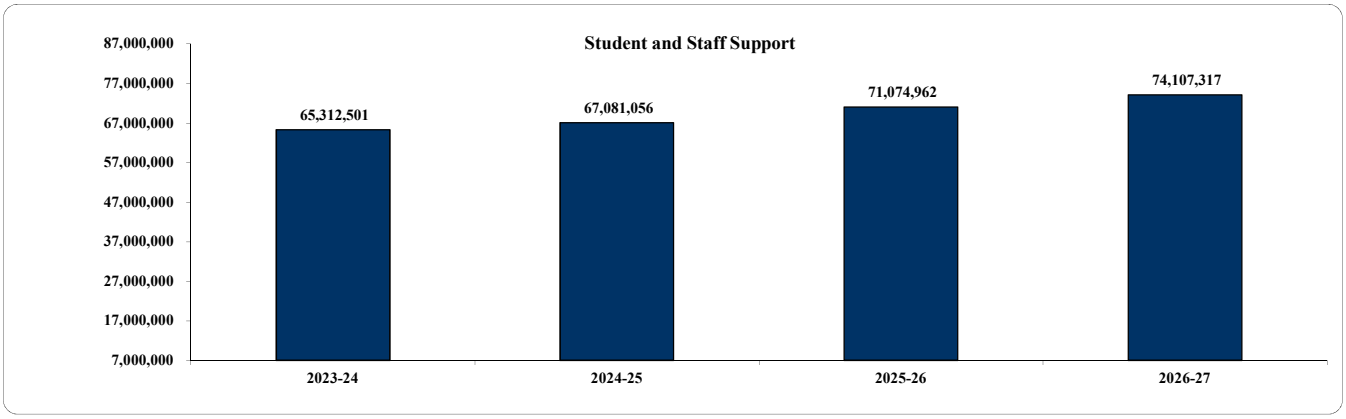
The budget for the Summer Programs for FY26-27 is $0.18M in the General Fund. There will also be a state summer school special revenue grant this year (included as part of page 109). The Summer Programs provide critical additional support for students who are credit deficient, in need of additional support, or to complete graduation requirements. Students will continue to have access to credit recovery options and targeted interventions based on each student's specific needs. Students can use this option to graduate on time with their class cohort. The summer program also includes Panther and Tornado Camp which is a two week period for incoming freshman students in need of academic confidence and support as they transition to high school. We also have week long bridge programs for 5th graders moving to middle school to support their transition from elementary to middle school. Additionally, we offer a Kindergarten Jumpstart program, aimed at preparing our earliest learners for kindergarten. They focus on routines and procedures, literacy, and building confidence for their first experience in school. This program is very well attended each year.

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

General Fund Expenditures - Student and Staff Support Functions

DIRECT INSTRUCTION SUPPORT	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Attendance	335,800	198,986	225,850	232,612		
School Resource Officers	592,923	627,243	979,455	1,008,551		
Office of the Dean	469,481	469,000	494,493	517,439		
Counseling	1,743,183	1,614,616	1,964,788	2,074,778		
Nursing	1,262,252	1,356,998	1,450,236	1,526,346		
Psychological Services	1,482,847	1,328,491	1,205,559	1,269,529		
Speech & Audiology	3,287,911	3,566,657	4,311,470	4,587,694		
Occupational Therapy	3,052	355,965	367,563	379,359		
General Student Support	817,273	904,052	1,119,128	1,221,006		
Student Wellness	262,356	320,473	399,089	372,592		
DIRECT INSTRUCTION SUPPORT	**10,257,079**	**10,742,481**	**12,517,632**	**13,189,905**		

DIRECT STAFF SUPPORT	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Improvement of Instruction - Media	177,579	180,002	143,991	148,771		
Instructional Development	86,822	76,217	65,000	72,000		
Curriculum Development	463,016	57,906	183,798	211,992		
Instructional Media Services	90,424	50,538	65,200	70,200		
School Libraries	1,926,883	1,596,348	1,774,865	1,783,748		
Audiovisual Services	2,746	1,096	6,375	6,510		
Instructional Staff Development	564,950	811,395	623,352	526,487		
DIRECT STAFF SUPPORT	**3,312,420**	**2,773,502**	**2,862,580**	**2,819,708**		
TOTAL DIRECT INSTRUCTION SUPPORT	**13,569,499**	**13,515,983**	**15,380,212**	**16,009,613**		
TOTAL GENERAL SUPPORT	**51,743,002**	**53,565,073**	**55,694,750**	**58,097,704**		
TOTAL SUPPORT SERVICES	**65,312,501**	**67,081,056**	**71,074,962**	**74,107,317**		

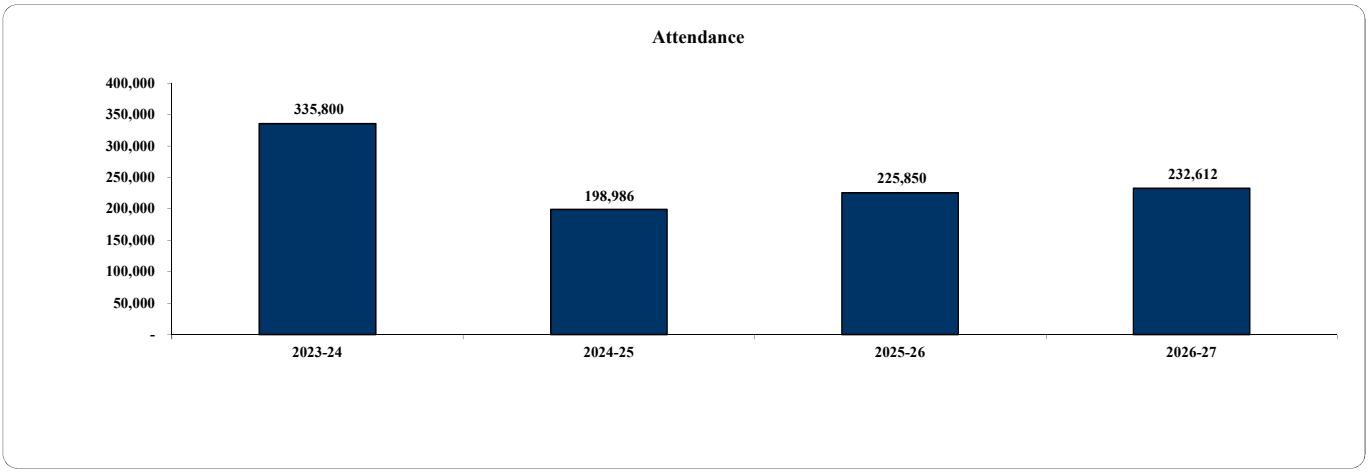


Spending for the Student and Staff Support functions are budgeted at $74.1M for the FY26-27 Budget, up $3.1M (4.6%) from the FY25-26 Budget. Across all funding sources the FY26-27 Budget is 114.3 FTE, which is 1 FTE less than the prior year due to a decrease in function 2213, Curriculum Development.

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	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Classified	172,364	88,476	106,970	116,176		
Classified Temporary	3,868	-	14,049	14,049		
Classified Overtime	2,323	260	500	500		
Insurance Opt Out	5,481	100	2,400	2,400		
SALARIES & WAGES	**184,036**	**88,836**	**123,919**	**133,125**		
PERS	44,245	12,392	22,323	33,163		
Social Security	11,296	5,445	7,534	8,105		
Medicare	2,642	1,274	1,762	1,896		
Workers Compensation	607	609	561	604		
Unemployment	185	21	567	1,307		
Oregon Paid Leave	736	355	428	465		
Health Insurance	43,565	38,920	56,738	45,151		
Life Insurance	65	229	41	41		
TSA Exec ER Paid	4,000	3,800	4,200	1,800		
Long Term Disability	147	111	76	256		
FSA/HSA	600	2,200	2,200	2,100		
TSA Classified ER Paid Health Insurance Option	723	690	1,500	600		
BENEFITS	**108,811**	**66,046**	**97,930**	**95,487**		
Travel - In District	4,796	2,004	3,600	3,600		
Professional Services	-	4,000	-	-		
PURCHASED SERVICES	**4,796**	**6,004**	**3,600**	**3,600**		
Supplies and Materials	58	-	400	400		
Principal - SBITA	36,367	37,224	-	-		
Interest - SBITA	1,733	876	-	-		
OTHER OBJECTS	**38,158**	**38,100**	**400**	**400**		
ATTENDANCE	**335,800**	**198,986**	**225,850**	**232,612**		

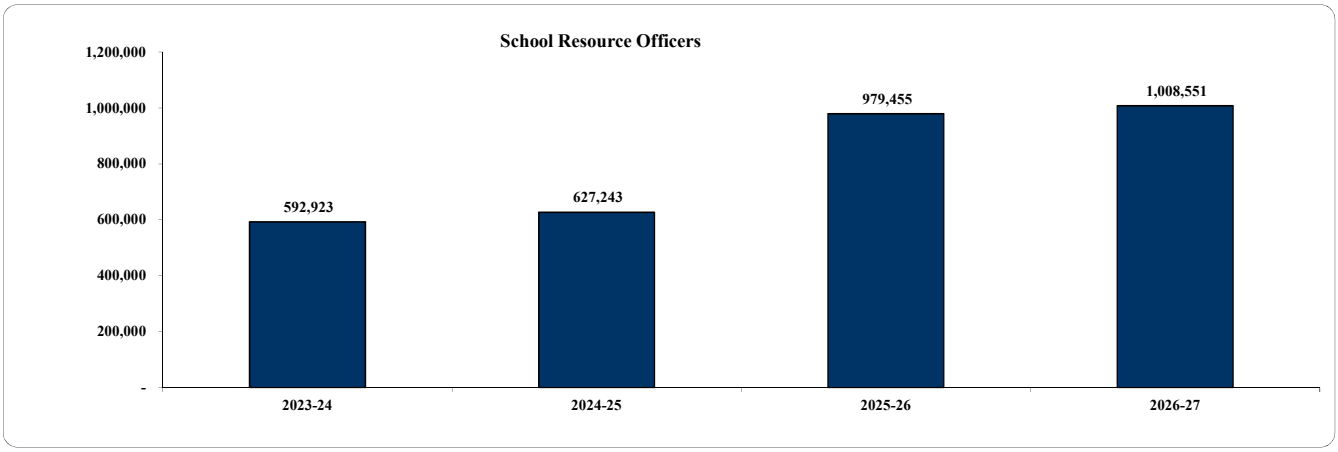


Attendance Specialists make visits to students' homes and work with students and families to improve attendance using a variety of strategies.

Spending in this function is roughly flat to the prior year. This function has total staffing of 3.0 FTE in FY26-27, which is flat to the prior year.

General Fund Detail Budget - 2115 School Resource Officers

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Administrator Salaries			161,098	167,945		
SALARIES & WAGES			**161,098**	**167,945**		
PERS Tiers I & II			46,304	48,257		
Social Security			9,988	10,413		
Medicare			2,336	2,435		
Workers Compensation			744	776		
Unemployment			1,611	1,679		
Oregon Paid Leave			-	672		
Health Insurance			16,160	16,160		
Life Insurance			14	14		
TSA - ER Paid			1,200	1,200		
BENEFITS			**78,357**	**81,606**		
Professional Services	592,923	627,243	740,000	759,000		
PURCHASED SERVICES	**592,923**	**627,243**	**740,000**	**759,000**		
SCHOOL RESOURCE OFFICERS	**592,923**	**627,243**	**979,455**	**1,008,551**		



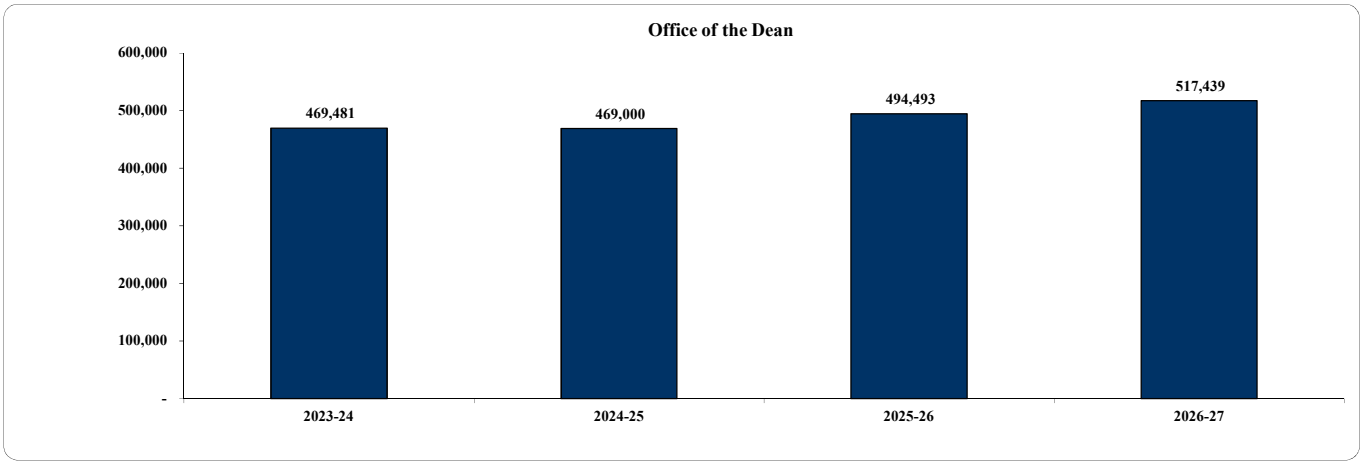
Function 2115 provides law enforcement support for enhancing student safety in partnership with the Medford Police Department (MPD) for School Resource Officers (SROs) and School Marshals.

Safety and security are shared values in our district and always a top priority. This function has a total of 1.0 FTE.

Our SROs are based out of our high schools and middle schools. They also have coverage responsibilities in our elementary schools as well. Our Marshals are dedicated to elementary school security and work closely with the SROs. The District and MPD work closely with the Jacksonville Police Department, Jackson County Sherriff's Office, and the Oregon State Police to serve the schools located outside of the Medford Police Department's service area. Each of the local emergency service agencies noted above, as well as the local fire departments, work together with the District's Security Department for all types of emergency preparedness and response.

General Fund Detail Budget - 2121 Office of the Dean

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	285,745	288,119	285,940	294,409		
Extra Duty Compensation	16,424	14,478	30,002	30,737		
Insurance Opt Out	2,400	7,400	4,800	2,400		
SALARIES & WAGES	**304,568**	**309,997**	**320,851**	**327,655**		
PERS	99,158	100,428	102,233	112,490		
Social Security	18,295	18,721	19,595	20,166		
Medicare	4,279	4,378	4,583	4,716		
Workers Compensation	786	1,509	1,460	1,503		
Unemployment	305	75	1,474	3,253		
Oregon Paid Leave	1,218	1,240	1,218	1,255		
Health Insurance	33,571	27,077	37,512	43,299		
Life Insurance	41	601	41	41		
TSA Exec ER Paid	3,183	2,668	3,225	1,800		
Long Term Disability	941	364	455	661		
FSA/HSA	1,200	600	1,200	600		
TSA Classified ER Paid Health Insurance Option	-	-	645	-		
BENEFITS	**162,978**	**157,661**	**173,642**	**189,784**		
Other Licensed Subs	1,935	1,342	-	-		
PURCHASED SERVICES	**1,935**	**1,343**	**-**	**-**		
OFFICE OF THE DEAN	**469,481**	**469,000**	**494,493**	**517,439**		

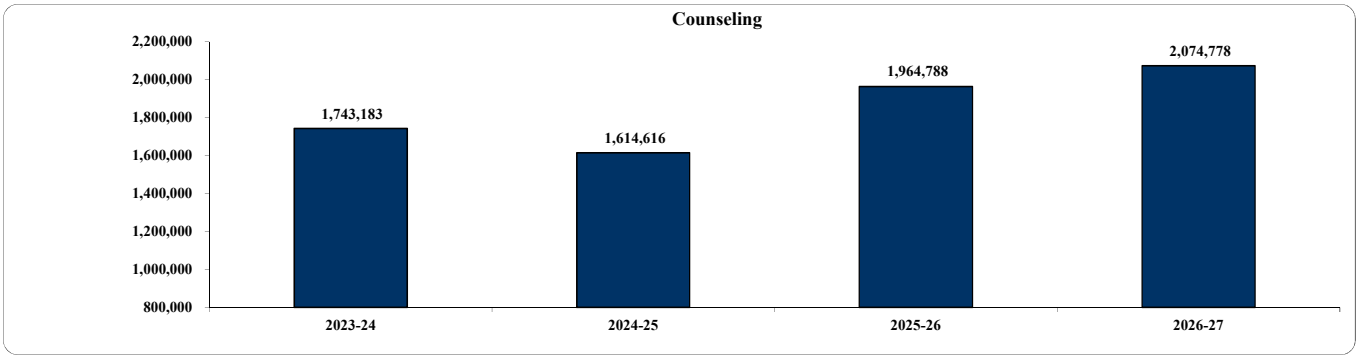


The budget for Office of the Dean is $0.5M. The total FTE in this function is 3.0 with one dean at each middle school.

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

General Fund Detail Budget - 2122 Counseling

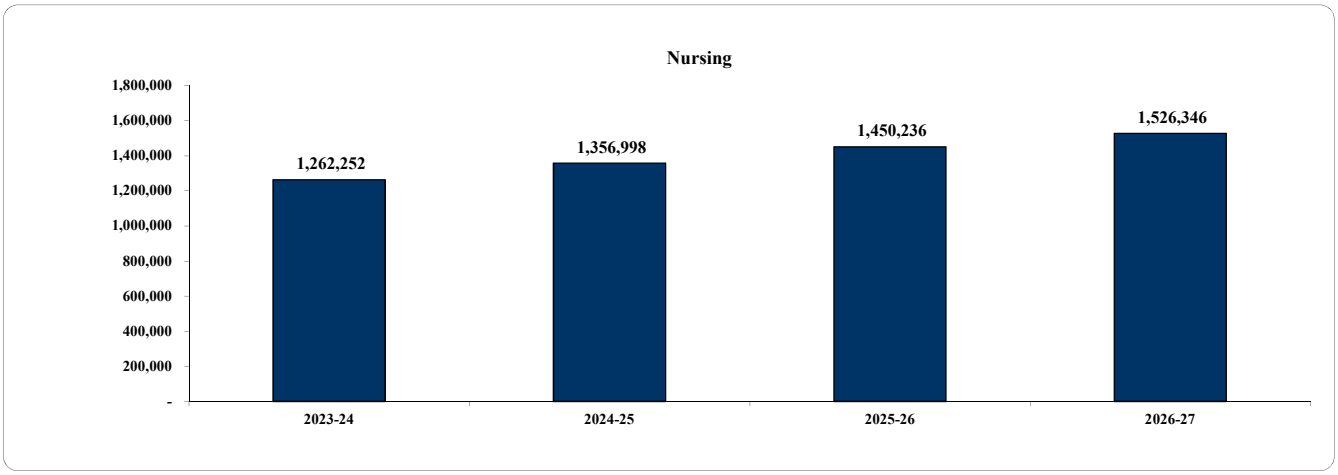
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	976,954	947,777	1,147,091	1,210,162		
Classified	32,497	26,706	38,421	41,014		
Licensed Temporary	1,912	3,018	-	-		
Classified Temporary	-	28	-	-		
Classified Overtime	1,331	223	11	11		
Extra Duty Compensation	36,786	-	25,300	25,300		
Insurance Opt Out	4,280	18,400	12,000	12,000		
SALARIES & WAGES	**1,053,760**	**996,152**	**1,222,823**	**1,288,488**		
PERS	340,725	322,139	400,144	423,113		
Social Security	63,046	59,914	75,071	79,142		
Medicare	14,745	14,012	17,557	18,509		
Workers Compensation	2,848	5,132	5,594	5,897		
Unemployment	1,074	240	6,487	12,765		
Oregon Paid Leave	4,215	3,988	4,742	5,005		
Health Insurance	224,310	156,641	179,455	188,792		
Life Insurance	201	2,280	221	221		
TSA Exec ER Paid	11,433	10,456	17,600	17,600		
Long Term Disability	2,054	515	1,863	1,963		
FSA/HSA	9,273	3,600	6,200	6,200		
TSA Classified ER Paid Health Insurance Option	16	-	16,280	16,280		
BENEFITS	**673,940**	**578,916**	**731,213**	**775,487**		
Professional Growth	4,432	6,759	-	-		
Professional Instr. Services	-	-	400	-		
Travel - Out of District	2,755	4,525	6,773	6,773		
Professional Services	576	-	-	-		
Other Licensed Subs	7,331	24,149	-	-		
Other Classified Subs	-	1,893	-	-		
PURCHASED SERVICES	**15,093**	**37,326**	**7,173**	**6,773**		
Supplies and Materials	176	1,973	3,579	4,030		
Non-Consumables	85	-	-	-		
SUPPLIES	**261**	**1,973**	**3,579**	**4,030**		
Dues/Fees/Memberships	129	250	-	-		
OTHER OBJECTS	**129**	**250**	**-**	**-**		
COUNSELING	**1,743,183**	**1,614,616**	**1,964,788**	**2,074,778**		



Function 2122 includes staff, services, and materials used for student academic guidance counseling in the Student Services Centers in the middle and high schools.

General Fund Detail Budget - 2134 Nursing

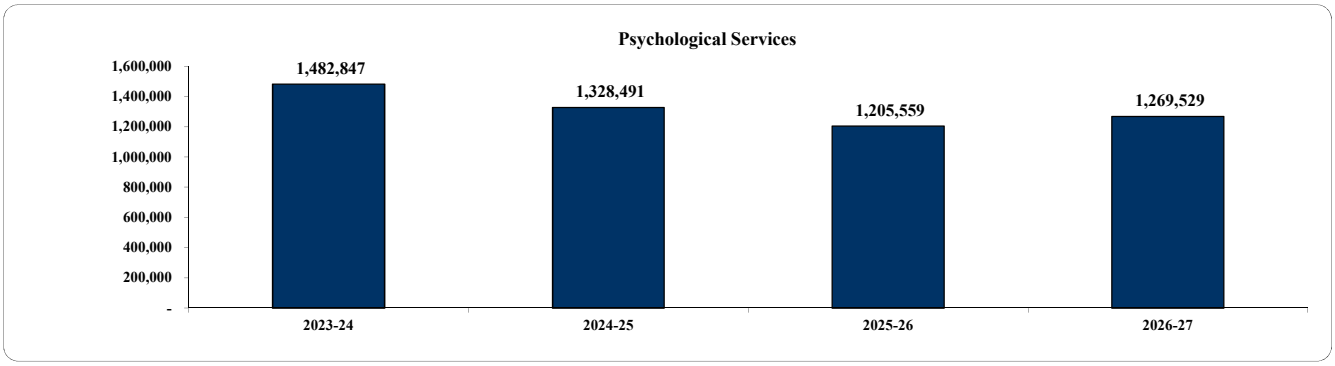
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	701,092	778,187	829,270	855,788		
Classified	74,357	46,781	49,913	53,419		
Classified Overtime	1,717	288	-	-		
Extra Duty Compensation	-	10,992	-	11,320		
Insurance Opt Out	2,400	4,600	2,134	-		
SALARIES & WAGES	**779,566**	**840,911**	**881,317**	**920,526**		
PERS	242,446	271,371	296,830	322,462		
Social Security	47,072	51,010	54,509	57,073		
Medicare	11,009	11,930	12,748	13,348		
Workers Compensation	2,034	4,097	4,062	4,253		
Unemployment	779	203	4,101	9,205		
Oregon Paid Leave	3,118	3,380	3,517	3,682		
Health Insurance	138,904	143,154	136,810	144,432		
Life Insurance	117	1,998	276	269		
TSA Exec ER Paid	8,141	8,440	14,056	12,000		
Long Term Disability	1,366	686	1,517	1,634		
FSA/HSA	4,000	5,600	11,800	9,400		
TSA Classified ER Paid Health Insurance Option	1,768	600	5,427	5,796		
BENEFITS	**460,754**	**502,469**	**545,653**	**583,554**		
Professional Growth	-	538	-	-		
Professional Instr. Services	38	-	3,000	3,000		
Travel - In District	4,271	4,737	6,000	5,000		
Travel - Out of District	1,996	1,690	-	-		
PURCHASED SERVICES	**6,305**	**6,965**	**9,000**	**8,000**		
Supplies and Materials	15,000	5,816	13,366	13,266		
Non-Consumables	69	-	-	100		
SUPPLIES	**15,069**	**5,816**	**13,366**	**13,366**		
Dues/Fees/Memberships	558	837	900	900		
OTHER OBJECTS	**558**	**837**	**900**	**900**		
NURSING	**1,262,252**	**1,356,998**	**1,450,236**	**1,526,346**		



Function 2134 has spending of $1.5M, (5.25%) higher than the FY25-26 Budget due to COLA increases. This function is for nursing activities, which are noninstructional, such as health assessments, diabetic care, and treatment of minor injuries. There are 8.83 FTE in this function, which is flat to the prior year.

General Fund Detail Budget - 2140 Psychological Services

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	750,203	735,527	669,292	711,966		
Classified	-	48,117	-	-		
Licensed Temporary	832	-	636	636		
Classified Temporary	-	-	1,000	1,000		
Extra Duty Compensation	10,113	11,064	15,925	15,925		
Insurance Opt Out	4,800	13,600	2,400	2,400		
SALARIES & WAGES	**765,948**	**808,308**	**689,253**	**731,927**		
PERS	255,339	248,229	282,182	297,205		
Social Security	46,320	49,034	46,925	49,571		
Medicare	10,833	11,468	10,974	11,593		
Workers Compensation	2,000	5,070	3,497	3,694		
Unemployment	769	195	2,895	7,995		
Oregon Paid Leave	3,064	3,249	2,997	3,167		
Health Insurance	119,715	117,052	114,358	111,928		
Life Insurance	124	1,893	656	324		
TSA Exec ER Paid	8,453	7,607	14,400	14,400		
Long Term Disability	3,918	1,353	848	900		
FSA/HSA	2,400	600	23,800	23,800		
TSA Classified ER Paid Health Insurance Option	-	-	7,400	7,400		
BENEFITS	**452,934**	**445,751**	**510,931**	**531,977**		
Professional Growth	2,042	-	750	800		
Travel - In District	323	4	350	350		
Travel - Out of District	145	7,885	3,000	3,000		
Professional Services	259,072	65,048	-	-		
PURCHASED SERVICES	**261,582**	**72,937**	**4,100**	**4,150**		
Supplies and Materials	2,243	1,268	1,000	1,200		
SUPPLIES	**2,243**	**1,047**	**1,000**	**1,200**		
Dues/Fees/Memberships	140	449	275	275		
OTHER OBJECTS	**140**	**449**	**275**	**275**		
PSYCHOLOGICAL SERVICES	**1,482,847**	**1,328,491**	**1,205,559**	**1,269,529**		

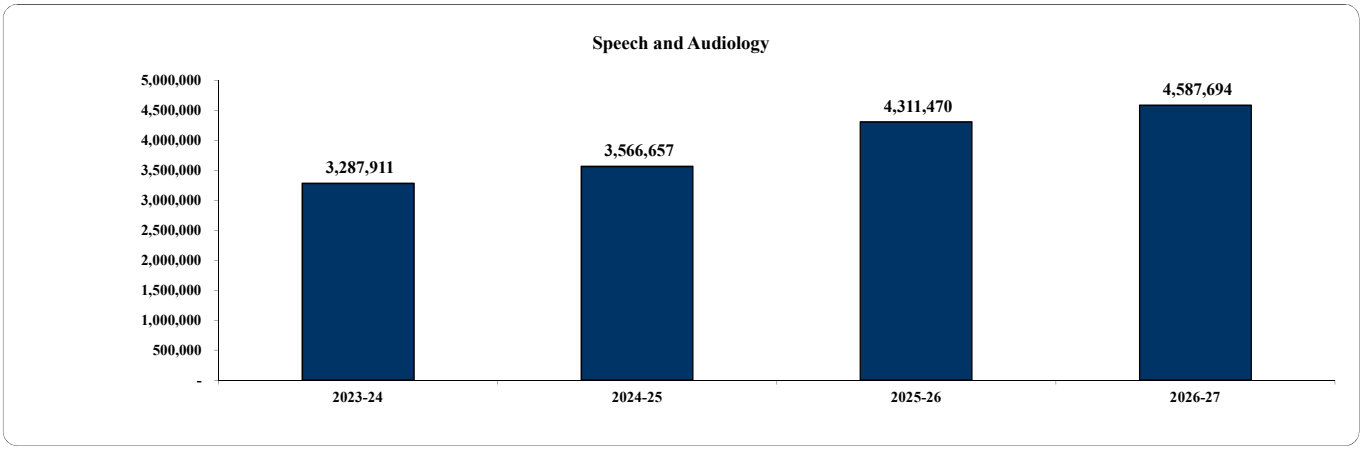


Function 2140 includes evaluation of students to identify a disability and the need for Special Education across the District. Responsibilities include activities related to testing, interpreting results, and consulting with school teams to provide interventions and strategies. This function also includes staff, services, travel, and supplies. Family Solutions (Professional Services) has been moved to Student Wellness (2191).

For 2026-27 spending is $1.27 M up $0.06 M or 5.3%. Across all funds, there are 8.0 FTE, which remains flat to the prior year.

General Fund Detail Budget - 2150 Speech and Audiology

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	527,597	773,413	1,034,669	1,096,672		
Classified	437,759	367,911	540,525	569,691		
Licensed Temporary	5,170	5,834	472	472		
Additional Salary	-	1,500	-	-		
Classified Overtime	1,963	1,145	-	-		
Extra Duty Compensation	4,493	18,068	19,584	19,584		
Insurance Opt Out	4,326	9,000	7,200	7,200		
SALARIES & WAGES	**981,309**	**1,176,872**	**1,602,450**	**1,693,620**		
PERS	296,641	340,947	451,470	481,407		
Social Security	58,441	70,617	86,116	91,768		
Medicare	13,668	16,515	22,479	23,801		
Workers Compensation	3,082	5,825	7,162	7,583		
Unemployment	1,013	285	8,513	16,414		
Oregon Paid Leave	3,925	4,736	6,185	6,550		
Health Insurance	239,322	270,479	328,699	319,801		
Life Insurance	209	2,666	607	400		
TSA Exec ER Paid	14,774	14,027	22,400	22,400		
Long Term Disability	2,746	1,262	1,910	2,021		
FSA/HSA	9,000	7,800	17,200	17,200		
TSA Classified ER Paid Health Insurance Option	6,055	4,571	3,030	3,030		
BENEFITS	**648,876**	**739,728**	**955,770**	**992,375**		
Professional Growth	-	595	-	-		
Professional Instr. Services	1,650,721	1,649,272	1,750,000	1,900,000		
Travel - In District	106	9	50	1,500		
Travel - Out of District	-	-	3,000	-		
Other Classified Subs	116	-	-	-		
PURCHASED SERVICES	**1,650,943**	**1,649,877**	**1,753,050**	**1,901,500**		
Supplies and Materials	2,580	-	-	-		
Software	4,203	180	200	200		
SUPPLIES	**6,782**	**180**	**200**	**200**		
SPEECH AND AUDIOLOGY	**3,287,911**	**3,566,657**	**4,311,470**	**4,587,694**		

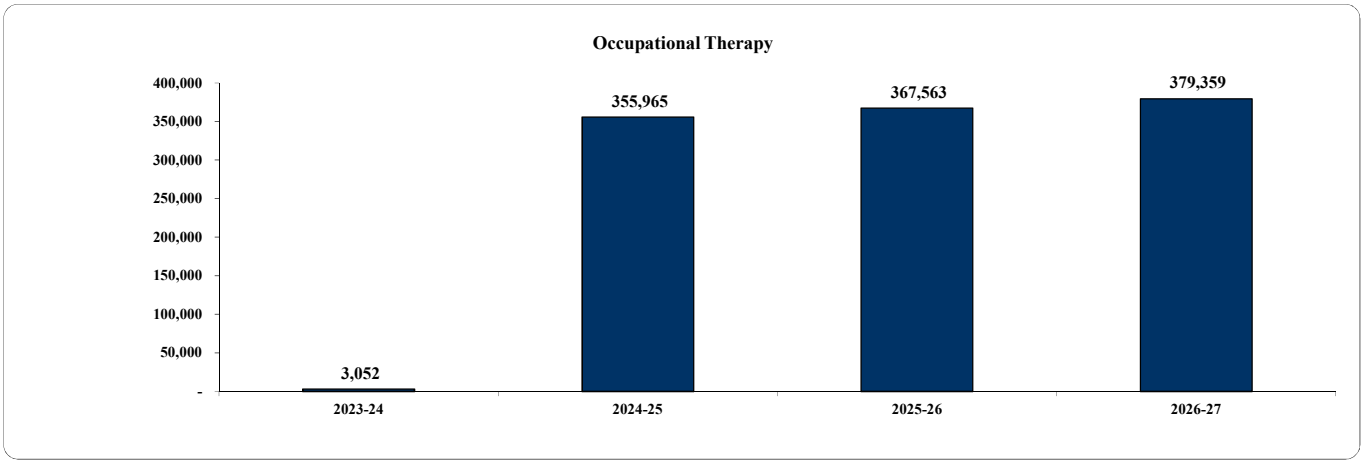


Function 2150 provides support services to Special Education students across the District, including the identification, assessment, and treatment of students with speech, hearing, and language impairments. There are currently 1,406 students who receive speech-language services. The District contracts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

The FY26-27 Budget of $4.5M is $0.27M or 6.4% higher than the FY25-26 Budget. This fluctuates based on the ability to recruit qualified staff. There is an $0.15 M increase in Professional Services to serve the projected need as well as cover a new contract with the Stepping Stones program. Staffing for FY26-27 is equal to last year at 22.2 FTE across all funds.

General Fund Detail Budget - 2160 Occupational Therapy/Autism Spectrum

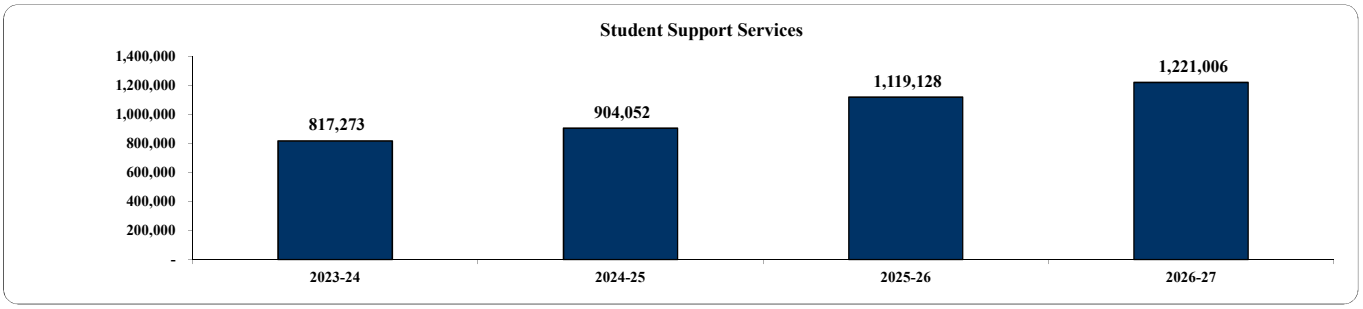
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	-	211,196	216,766	224,409		
Classified	78	-	-	-		
Classified Overtime	12	777	-	-		
Extra Duty Compensation	-	2,748	2,748	2,830		
SALARIES & WAGES	**89**	**214,721**	**219,514**	**227,239**		
PERS	23	70,273	74,804	80,031		
Social Security	6	12,847	13,610	14,089		
Medicare	1	3,004	3,183	3,295		
Workers Compensation	0	1,509	1,014	1,050		
Unemployment	0	52	1,024	2,272		
Oregon Paid Leave	0	866	878	909		
Health Insurance	-	49,397	42,536	40,899		
Life Insurance	-	538	55	28		
TSA Exec ER Paid	-	2,400	1,500	1,200		
Long Term Disability	-	-	196	497		
FSA/HSA	-	-	6,400	6,800		
TSA Classified ER Paid Health Insurance Option	-	-	1,800	-		
BENEFITS	**31**	**140,887**	**146,999**	**151,070**		
Professional Growth	747	357	400	400		
Travel - In District	192	-	150	150		
Other Classified Subs	1,802	-	-	-		
PURCHASED SERVICES	**2,741**	**357**	**550**	**550**		
Supplies and Materials	191	-	500	500		
SUPPLIES	**191**	**-**	**500**	**500**		
OCCUPATIONAL THERAPY/AUTISM	**3,052**	**355,965**	**367,563**	**379,359**		



There are currently 190 students receiving occupational therapy services. Occupational Therapy is a related service for students who are eligible for Special Education. The focus of support is fine motor, sensory, self regulation and executive functioning skills. Across all funds the FTE is 5.0.

General Fund Detail Budget - 2190 Student Support Services

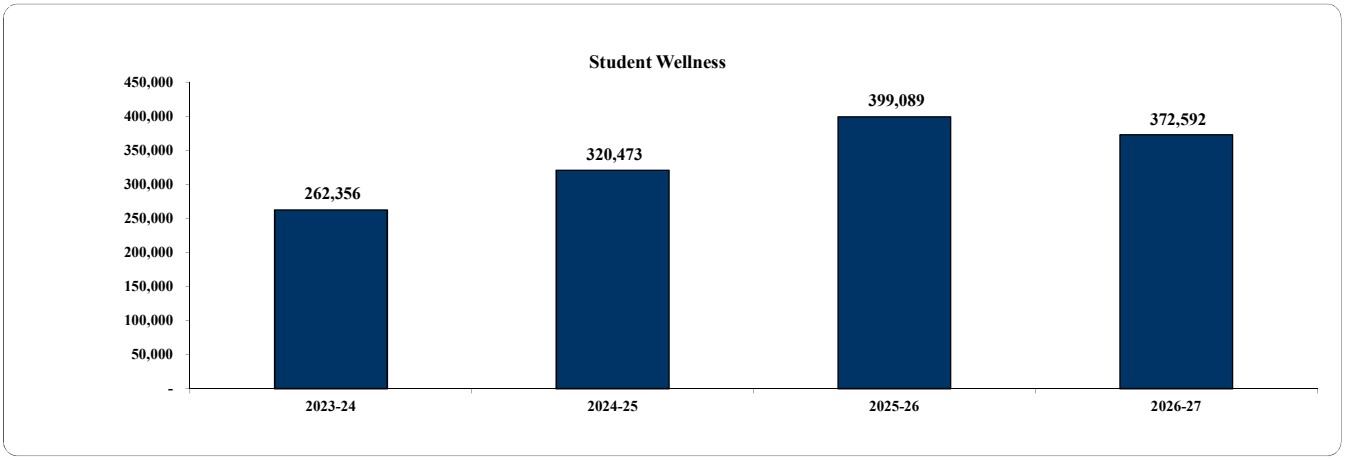
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	-	(2,927)	-	200,000		
Classified	27,209	55,776	40,171	78,366		
Administrators Salaries	449,330	510,296	628,363	434,526		
Licensed Temporary	-	-	36	36		
Classified Temporary	4,281	-	1,587	1,587		
Classified Overtime	78	843	-	-		
Extra Duty Compensation	-	-	521	521		
Insurance Opt Out	-	4,000	4,800	4,800		
SALARIES & WAGES	**480,898**	**567,988**	**675,479**	**719,837**		
PERS	126,220	155,526	197,023	195,514		
Social Security	29,136	34,665	46,852	46,502		
Medicare	6,814	8,107	10,957	10,876		
Workers Compensation	1,560	3,296	3,491	3,465		
Unemployment	524	137	4,911	7,500		
Oregon Paid Leave	1,916	2,283	3,014	2,992		
Health Insurance	55,977	62,119	67,506	66,198		
Life Insurance	167	1,522	262	3,097		
TSA Exec ER Paid	6,892	8,267	7,800	7,798		
Long Term Disability	876	431	1,492	1,468		
FSA/HSA	2,200	1,072	10,600	10,600		
TSA Classified ER Paid Health Insurance Option	817	4,086	-	-		
BENEFITS	**233,100**	**281,512**	**353,909**	**356,009**		
Professional Growth	1,500	750	1,000	37,000		
Professional Instr. Services	-	4,997	-	-		
Pupil Transportation	52	-	-	-		
Travel - In District	205	225	150	150		
Travel - Out of District	9,699	9,302	5,250	5,800		
Postage	-	16	10	10		
Legal	13,276	16,810	50,000	50,000		
Other Licensed Subs	-	335	-	-		
Other Classified Subs	-	210	-	-		
PURCHASED SERVICES	**24,732**	**32,645**	**56,410**	**92,960**		
Supplies and Materials	6,917	5,110	18,330	18,700		
Periodicals	-	275	-	200		
Non-Consumables	1,056	1,080	1,200	1,200		
Software	-	8,879	8,300	8,300		
SUPPLIES	**7,974**	**15,344**	**27,830**	**28,600**		
Dues/Fees/Memberships	70,569	6,563	5,500	8,600		
Settlements and Judgements				15,000		
OTHER OBJECTS	**70,569**	**6,563**	**5,500**	**23,600**		
STUDENT SUPPORT SERVICES	**817,273**	**904,052**	**1,119,128**	**1,221,006**		



Function 2190 provides SpEd support services across the District. Activities include the direction and management of Special Education programs and other student behavioral support. Professional Growth is to cover expenses for COSA SpEd & Law Conferences, Transition Conferences to support students ages 18-21, SynergySE Conference and Assistive Technology Training. The FY26-27 budget of $1.22M is up $0.10 M or 9.1% when compared to the FY25-26 budget. About half of the spending increase due to the previously noted professional development plus $15K for settlements and judgements. The other half is due to COLA and STEP increases and the associated payroll costs on those increases. Total staffing across all funds is 6.0 FTE. While the total FTE is the same as the amended budget, there has been a shift of roles within the FTE. There will be a reduction of 3 FTE Coordinator positions replaced with 1 FTE Assistant Director, and 2 SpEd TOSA's.

General Fund Detail Budget - 2191 Student Wellness

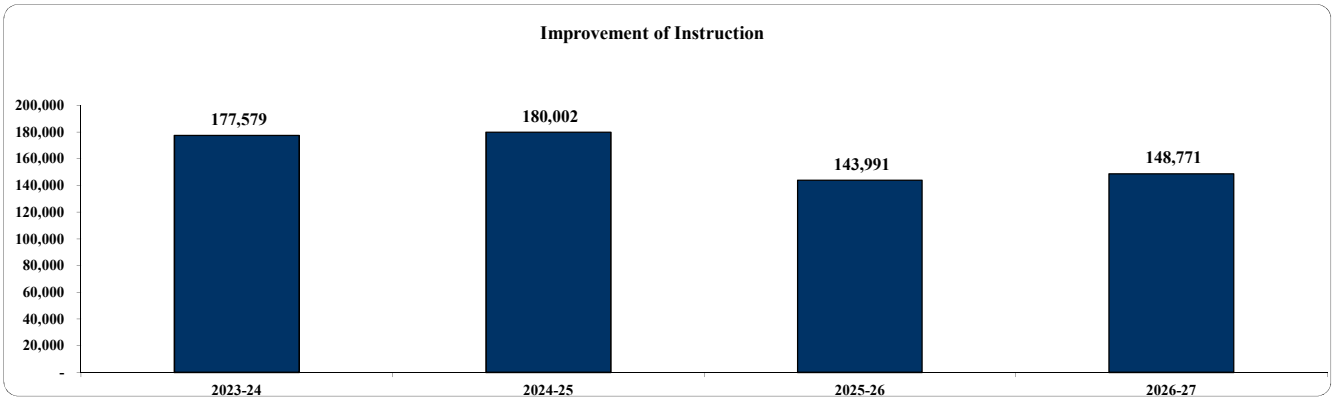
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Classified	44,525	52,929	49,054	70,209		
Administrators Salaries	67,954	84,725	82,559	89,448		
Classified Temporary	1,620	-	-	-		
Classified Overtime	341	646	-	-		
SALARIES & WAGES	**114,439**	**137,698**	**131,613**	**159,657**		
PERS	30,119	36,120	38,211	47,433		
Social Security	6,907	8,280	8,160	9,899		
Medicare	1,615	1,937	1,908	2,315		
Workers Compensation	364	637	608	738		
Unemployment	130	33	614	1,597		
Oregon Paid Leave	453	551	526	639		
Health Insurance	25,507	28,025	28,110	26,379		
Life Insurance	43	305	28	28		
TSA Exec ER Paid	1,514	4,402	375	1,800		
Long Term Disability	-	57	285	159		
FSA/HSA	300	300	4,400	4,800		
TSA Classified ER Paid Health Insurance Option	1,230	600	-	-		
BENEFITS	**68,183**	**81,246**	**83,226**	**95,785**		
Professional Growth	-	600	-	3,000		
Professional Instr. Services	62,985	87,803	100,000	100,000		
Rental	420	1,410	-	-		
Travel - In District	101	509	500	1,500		
Travel - Out of District	1,557	3,244	2,100	3,000		
Postage	14	-	50	50		
Legal	-	419	-	-		
Professional Services	-	-	70,000	-		
PURCHASED SERVICES	**65,076**	**93,985**	**172,650**	**107,550**		
Supplies and Materials	8,574	4,870	11,100	8,100		
SUPPLIES	**8,574**	**4,870**	**11,100**	**8,100**		
Dues/Fees/Memberships	6,084	2,674	500	1,500		
OTHER OBJECTS	**6,084**	**2,674**	**500**	**1,500**		
STUDENT WELLNESS	**262,356**	**320,473**	**399,089**	**372,592**		



Function 2191 supports the student service area directed toward students' overall health and wellness K-12. MSD strives for ALL students to be ready and available for learning and recognizes that this starts with physical, emotional, and mental wellbeing. The $100k in Professional Instructional Services currently pays for K-12 SEL curriculum and is funded by Medicaid billing revenue. This function has 1.5 FTE which is equal to last year.

General Fund Detail Budget - 2211 Improvement of Instruction

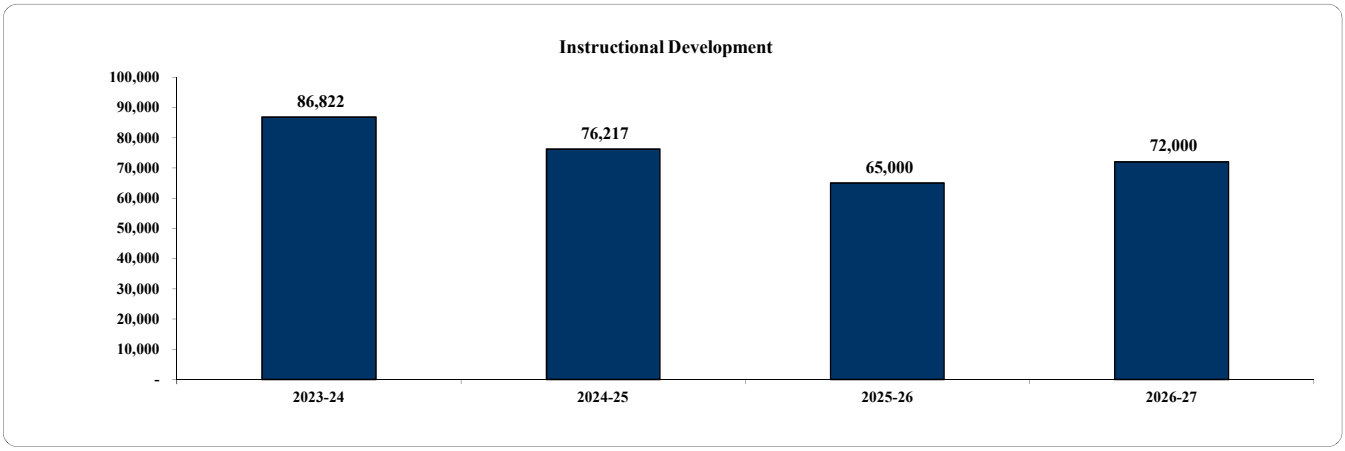
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Classified	34,713	36,273	37,586	39,183		
Administrators Salaries	85,074	83,322	53,029	57,018		
Classified Overtime	49	73	-	-		
Insurance Opt Out	900	1,300	4,800	-		
SALARIES & WAGES	**120,736**	**120,368**	**95,415**	**96,201**		
PERS	32,027	31,605	27,051	28,644		
Social Security	7,390	7,101	5,618	5,964		
Medicare	1,728	1,720	1,314	1,395		
Workers Compensation	383	792	419	444		
Unemployment	135	29	261	962		
Oregon Paid Leave	435	465	362	385		
Health Insurance	8,137	12,440	7,808	8,925		
Life Insurance	39	262	55	28		
TSA Exec ER Paid	4,194	2,939	1,800	1,800		
Long Term Disability	61	73	114	122		
FSA/HSA	-	168	1,800	1,800		
TSA Classified ER Paid Health Insurance Option	298	324	600	600		
BENEFITS	**54,825**	**57,918**	**47,201**	**51,070**		
Professional Growth	-	1,500	-	-		
Travel - Out of District	699	-	375	400		
Professional Services	-	-	200	200		
PURCHASED SERVICES	**699**	**1,500**	**575**	**600**		
Supplies and Materials	919	216	750	850		
Non-Consumables	399	-	50	50		
SUPPLIES	**1,318**	**216**	**800**	**900**		
IMPROV. OF INSTRUCTION	**177,579**	**180,002**	**143,991**	**148,771**		



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. Total staffing is 3.22 FTE.

General Fund Detail Budget - 2212 Instructional Development

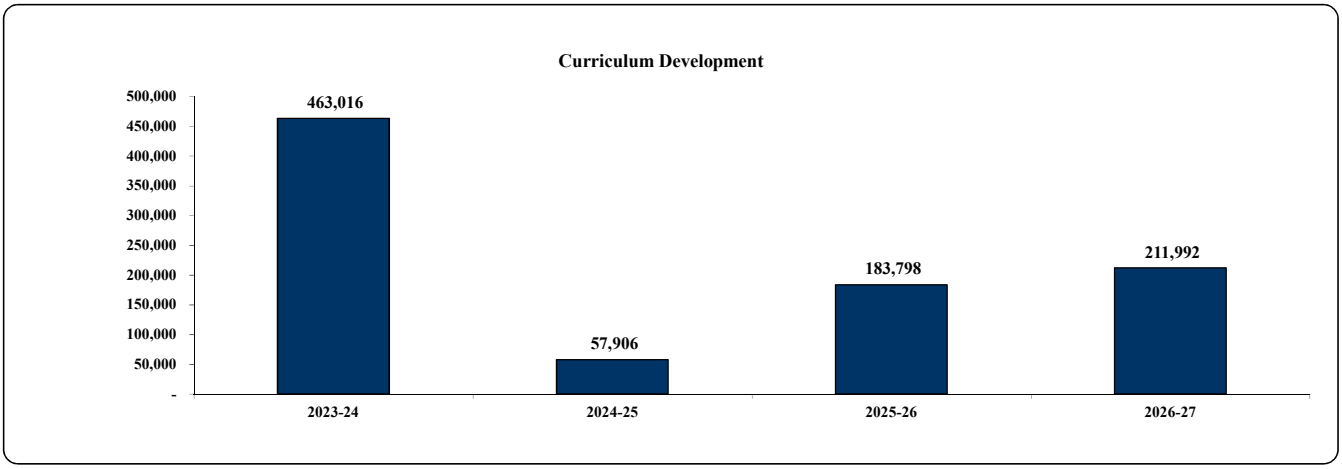
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Classified	17,089	5,131	-	-		
Classified Overtime	43	6	-	-		
SALARIES & WAGES	**17,133**	**5,138**	**-**	**-**		
PERS	4,777	888	-	-		
Social Security/Medicare	1,056	318	-	-		
Medicare	247	74	-	-		
Workers Compensation	35	23	-	-		
Unemployment	17	1	-	-		
Oregon Paid Leave	69	21	-	-		
Health Insurance	7,652	745	-	-		
Life Insurance	6	7	-	-		
TSA-ER Paid	600	-	-	-		
Lon Term Disability	600	-	-	-		
403B Monthly Match	485	-	-	-		
BENEFITS	**15,542**	**2,078**	**-**	**-**		
Professional Growth	54,034	69,002	55,000	72,000		
Travel - In District	113	-	-	-		
PURCHASED SERVICES	**54,147**	**69,002**	**65,000**	**72,000**		
INSTRUCTIONAL DEVELOPMENT	**86,822**	**76,217**	**65,000**	**72,000**		



Function 2212 is for differentiated professional development for teachers. Per the Medford Education Association (MEA) Collective Bargaining Agreement, all bargaining unit members are allocated $75 (increased from $50 in prior years) for in-service use each contract year. Additionally, MEA bargaining unit members may also access tuition reimbursement for a portion of the tuition fee for courses directly related to the employee's instructional assignment. Spending is expected to be flat to the current year. There are no FTE in this function.

General Fund Detail Budget - 2213 Curriculum Development

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Administrators Salaries	114,012	-	-	-		
Licensed Temporary	93,879	153	75,000	98,531		
Classified Temporary	-	-	1,000	1,000		
Classified Overtime	-	-	1,160	1,160		
Insurance Opt Out	71	-	-	-		
SALARIES & WAGES	**207,962**	**153**	**77,160**	**100,691**		
PERS	60,632	54	11,007	19,880		
Social Security	12,660	9	4,784	6,243		
Medicare	2,961	2	1,119	1,460		
Workers Compensation	821	1	356	465		
Unemployment	208	0	360	1,007		
Oregon Paid Leave	832	1	500	94		
Health Insurance	7,814	435	-	-		
Life Insurance	67	-	-	-		
TSA Exec ER Paid	900	1	1,512	-		
Long Term Disability	157	96	-	52		
TSA Classified ER Paid Health Insurance Option	3	-	-	600		
BENEFITS	**87,053**	**599**	**19,638**	**29,801**		
Professional Growth	30,190	-	-	-		
Travel - Out of District	1,016	48	10,500	10,500		
Tuition	1,500	-	-	-		
PURCHASED SERVICES	**32,706**	**48**	**10,500**	**10,500**		
Supplies and Materials	4,185	2,213	12,000	9,000		
Textbooks	68,877	32,095	40,000	40,000		
Non-Consumables	4,984	894	3,000	3,000		
Software	40,934	4,108	5,000	2,500		
SUPPLIES	**118,979**	**39,310**	**60,000**	**54,500**		
Dues/Fees/Memberships	16,315	17,796	16,500	16,500		
OTHER OBJECTS	**16,315**	**17,796**	**16,500**	**16,500**		
CURRICULUM DEVELOPMENT	**463,016**	**57,906**	**183,798**	**211,992**		

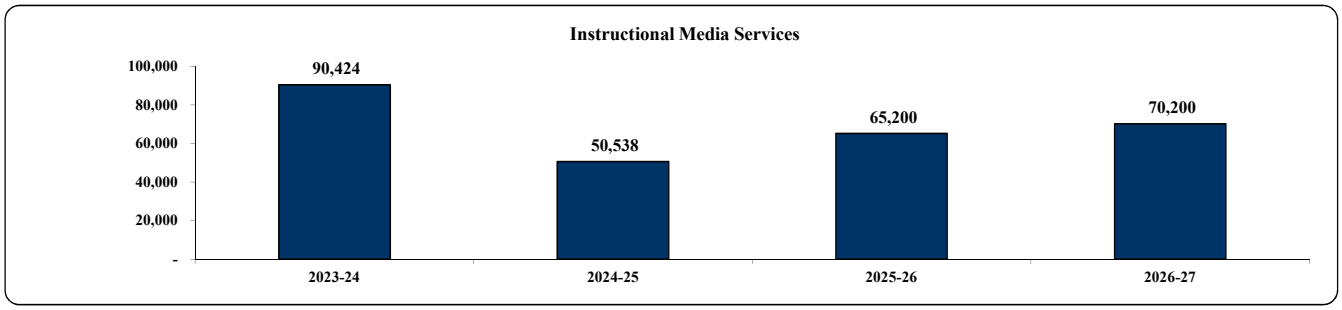


Function 2213 supports K-12 District initiatives for the improvement of instruction through ongoing curriculum development. FY26-27 spending is $0.21M, 0.028M higher than the FY25-26 Budget. This function fluctuates from year to year based on the specific curriculum needs. The budget for textbooks includes annual textbook replenishment. Computer software includes ongoing hosting fees, and other tools for students to access curriculum.

Staffing across all funds for FY26-27 is 1.0 FTE (housed in the SIA grant), which is 1.0 FTE lower than FY25-26.

General Fund Detail Budget - 2221 Instructional Media Center Services

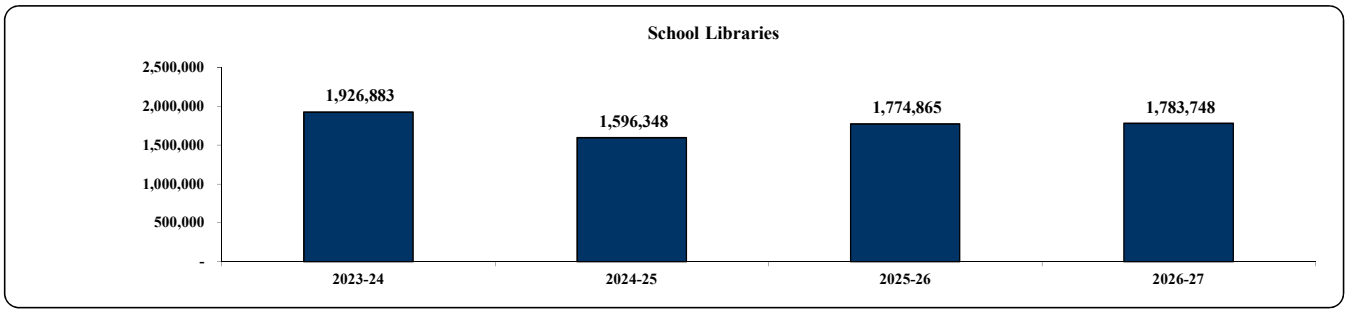
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed Temporary	298	-	-	-		
SALARIES & WAGES	**298**	**-**	**-**	**-**		
PERS	100	-	-	-		
Social Security	18	-	-	-		
Medicare	4	-	-	-		
Workers Compensation	2	-	-	-		
Oregon Paid Leave	1	-	-	-		
Health Insurance	32	-	-	-		
Life Insurance	0	-	-	-		
TSA Exec ER Paid	2	-	-	-		
Long Term Disability	117	29	-	-		
BENEFITS	**276**	**29**	**-**	**-**		
Travel - In District	692	-	200	200		
Travel - Out of District	523	-	-	-		
PURCHASED SERVICES	**1,215**	**-**	**200**	**200**		
Supplies and Materials	20,559	4,464	20,000	20,000		
Textbooks	-	160	-	-		
Library Books	19,161	(158)	-	-		
Periodicals	197	-	-	-		
Software	48,454	46,043	45,000	50,000		
SUPPLIES	**88,371**	**50,509**	**65,000**	**70,000**		
Dues/Fees/Memberships	263	-	-	-		
OTHER OBJECTS	**263**	**-**	**-**	**-**		
INSTRUCTIONAL MEDIA SERVICES	**90,424**	**50,538**	**65,200**	**70,200**		



Function 2221 is for activities involved in the direction and management of educational media services used by teachers. This includes printed instructional materials and Destiny (our library information system) which includes digital reading resources, online digital library book access for students and teachers, and audio and video tools for recording real-time teaching. The Instructional Media Center (IMC) processes printed instructional materials, which includes barcoding and labeling, adding them to our digital library catalog, and covering them with a protective coating so they are shelf-ready.

General Fund Detail Budget - 2222 School Libraries

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	418,971	88,991	91,105	94,976		
Classified	644,062	768,609	840,032	892,612		
Licensed Temporary	2,738	355	557	557		
Classified Temporary	1,940	2,929	220	220		
Additional Salary	-	3,000	-	-		
Classified Overtime	5,363	10,477	6,240	6,240		
Insurance Opt Out	7,432	24,773	13,500	14,400		
SALARIES & WAGES	**1,080,505**	**899,133**	**951,653**	**1,009,005**		
PERS	325,545	245,649	292,887	271,694		
Social Security	65,123	54,196	58,261	61,761		
Medicare	15,230	12,675	13,626	14,444		
Workers Compensation	3,342	5,511	4,341	4,602		
Unemployment	1,094	216	4,383	9,961		
Oregon Paid Leave	4,322	3,597	4,724	3,950		
Health Insurance	275,788	191,730	246,401	211,588		
Life Insurance	294	1,986	317	1,817		
TSA Exec ER Paid	17,237	14,788	12,500	13,800		
Long Term Disability	2,786	1,183	4,373	1,166		
125 Plan Ins Opt Out	12,118	6,600	6,600	6,800		
TSA Classified ER Paid Health Insurance Option Health	7,811	8,383	3,005	1,800		
BENEFITS	**730,691**	**546,514**	**651,419**	**603,385**		
Travel - In District	4	2,088	2,000	3,000		
Travel - Out of District	343	-	750	750		
Other Licensed Subs	787	-	-	-		
Other Classified Subs	8,905	14,882	1,545	1,545		
PURCHASED SERVICES	**10,039**	**16,971**	**4,295**	**5,295**		
Supplies and Materials	10,557	13,739	12,543	11,786		
Library Books	85,604	110,656	141,350	141,700		
Periodicals	2,619	1,535	4,084	3,057		
Non-Consumables	1,267	2,830	1,030	1,030		
Software	2,897	794	6,000	6,000		
Accelerated Reader Software	2,163	2,020	2,165	2,165		
Hardware Under $5000	-	1,499	-	-		
SUPPLIES	**105,107**	**133,073**	**167,172**	**165,738**		
Dues/Fees/Memberships	541	658	325	325		
OTHER OBJECTS	**541**	**658**	**325**	**325**		
SCHOOL LIBRARIES	**1,926,883**	**1,596,348**	**1,774,865**	**1,783,748**		

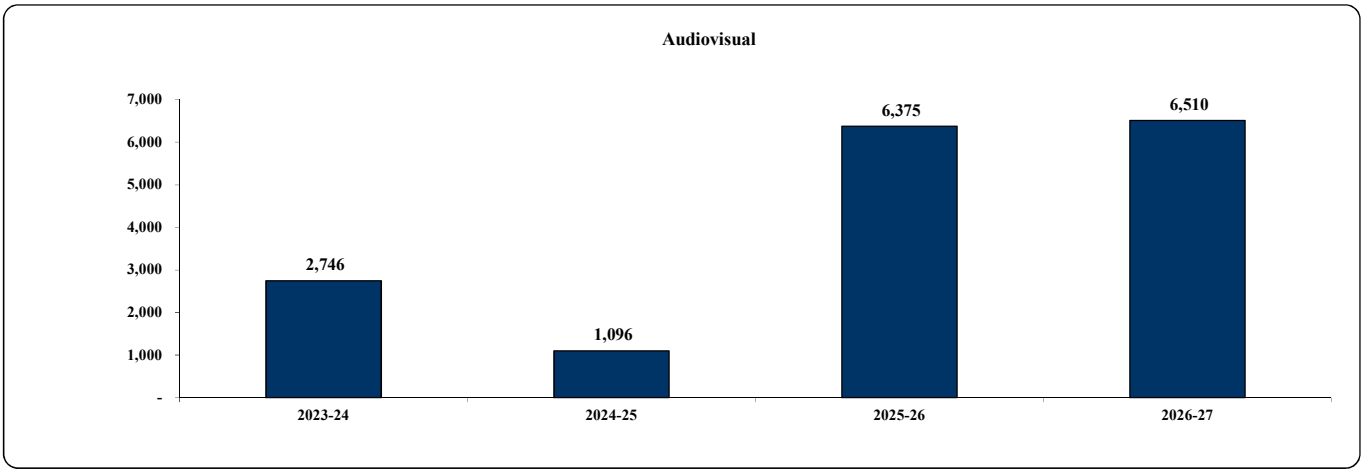


Function 2222 includes staff, services, books, periodicals, technology, supplies, and other resources for school libraries. Each of our schools has one Media Center Technician (except the comprehensive high schools who have two) and the support of the certified K-12 District Library Media Specialist.

FY26-27 Budget spending is $1.78M. Staffing is 22.47 FTE, which is flat to the prior year. Goals for this function include creating a captivating and sustainable vision for MSD schools' media centers that increase student and class visits to our media centers and creating a system that supports and teaches Oregon Schools Library Standards.

General Fund Detail Budget - 2223 Audiovisual

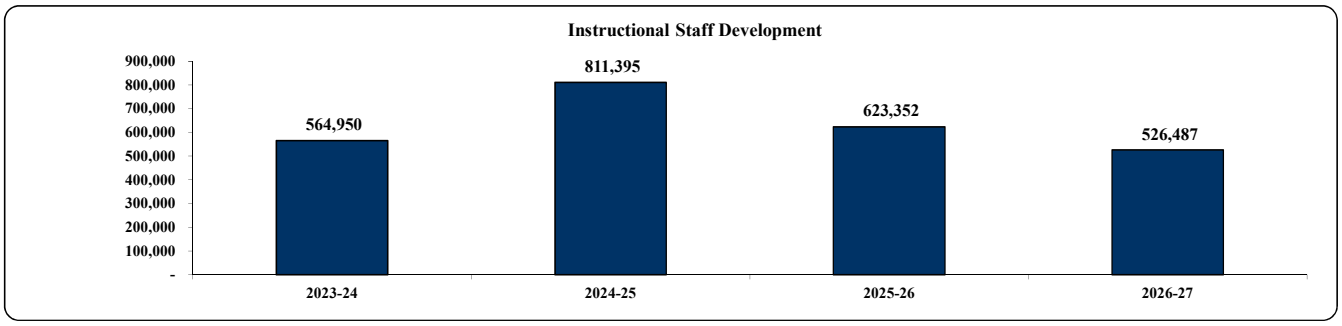
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Supplies and Materials	1,252	512	2,025	2,160		
Non-Consumables	-	-	1,000	1,000		
Hardware Under $5000	1,494	584	3,050	3,050		
SUPPLIES	**2,746**	**1,096**	**6,075**	**6,210**		
Dues/Fees/Memberships		-	300	300		
OTHER OBJECTS	**-**	**-**	**300**	**300**		
AUDIOVISUAL	**2,746**	**1,096**	**6,375**	**6,510**		



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

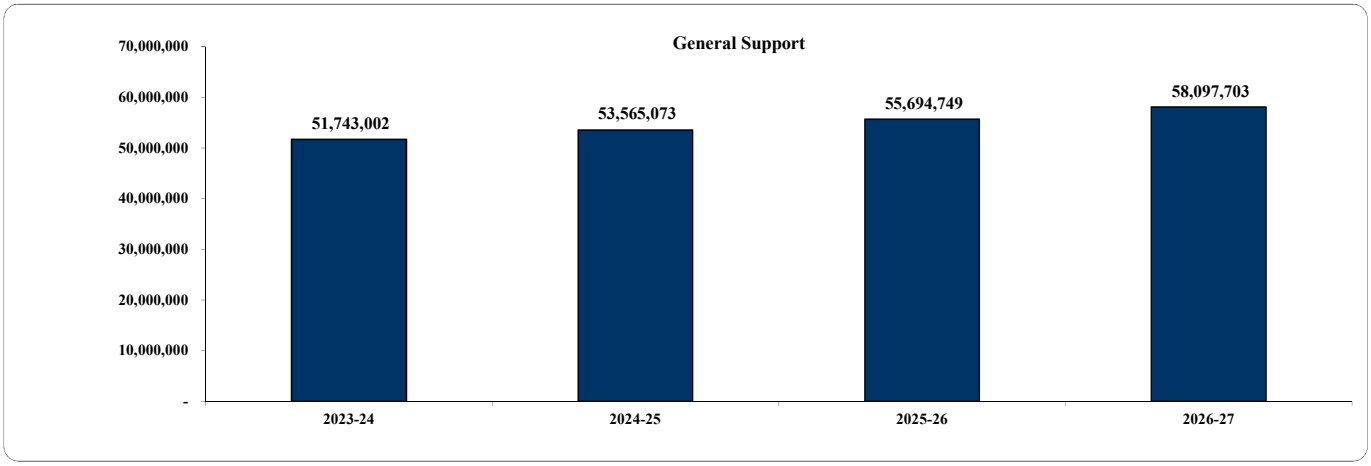
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed Temporary	343,903	409,334	194,442	170,000		
Classified Overtime	-	-	227	227		
Insurance Opt Out	101	147	-	-		
SALARIES & WAGES	**344,004**	**409,481**	**194,669**	**170,227**		
PERS	50,260	129,354	88,179	46,322		
Social Security	21,088	24,944	39,683	22,323		
Medicare	4,932	5,834	9,281	5,221		
Workers Compensation	863	2,020	2,957	1,663		
Unemployment	440	97	2,986	3,601		
Oregon Paid Leave	661	1,638	44	-		
Health Insurance	450	34,226	-	-		
Life Insurance	2	522	-	-		
TSA Exec ER Paid	1,165	3,267	-	-		
Long Term Disability	396	99	24	-		
TSA - Employer Contribution	-	-	600	-		
BENEFITS	**80,257**	**202,002**	**143,754**	**79,131**		
Professional Growth	19,144	26,900	21,000	17,000		
Professional Instr. Services	2,980	59,000	61,000	60,000		
Travel - In District	1,784	1,035	300	600		
Travel - Out of District	2,550	11,312	2,000	2,000		
Professional Services	342	480	300	700		
Other Licensed Subs	98,108	88,061	188,490	188,490		
Other Classified Subs	2,646	1,415	1,339	1,339		
PURCHASED SERVICES	**127,554**	**188,203**	**274,429**	**270,129**		
Supplies and Materials	8,723	7,596	6,500	3,800		
Software	-	-	1,000	1,000		
SUPPLIES	**8,723**	**7,596**	**7,500**	**4,800**		
Dues/Fees/Memberships	4,413	4,113	3,000	2,200		
OTHER OBJECTS	**4,413**	**4,113**	**3,000**	**2,200**		
INSTR. STAFF DEVELOPMENT	**564,950**	**811,395**	**623,352**	**526,487**		



Function 2240 supports activities designed to train licensed and non-licensed staff in the use of District instructional resources and best teaching practices to improve instruction and support curriculum adoption. This function includes training for new teacher orientation as well as a contract with the ESD to hire experienced teachers to mentor new teachers who join the district. The FY26-27 Budget of $0.5M is lower than the prior year by $0.1 M or 15.5% due to year to year variation in need to support staff/curriculum implementations. There is no designated staffing in this function.

General Fund Expenditures - General Support Functions

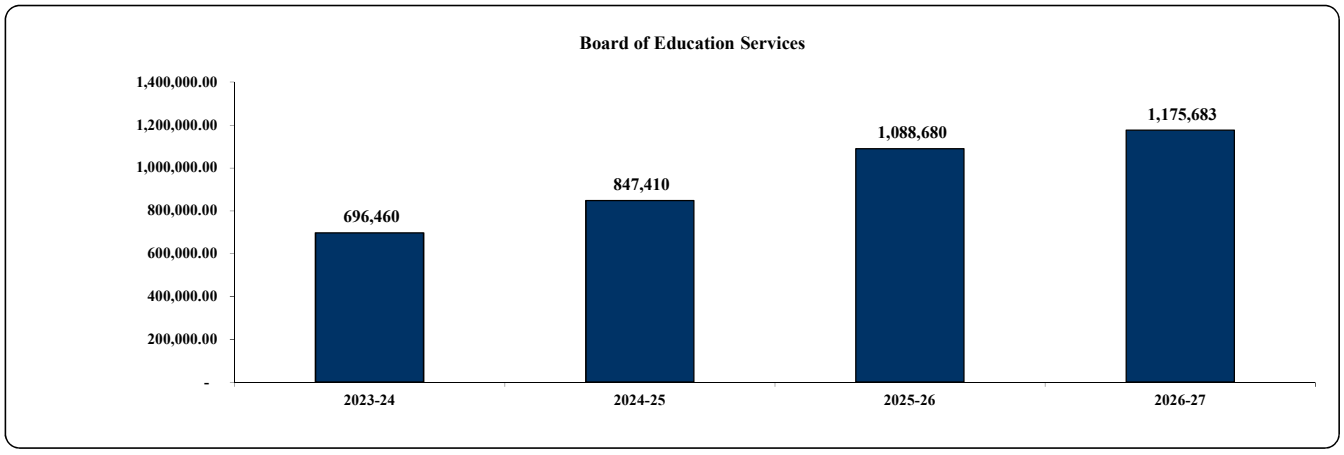
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Board of Education	696,460	847,410	1,088,680	1,175,683		
Office of Superintendent	1,313,781	1,323,002	1,249,166	1,325,881		
Communications	538,218	569,420	521,595	545,937		
Teaching and Learning	1,791,740	1,731,450	1,758,637	1,436,455		
Secondary Athletics	329,157	334,303	339,267	372,422		
Office of the Principal	10,970,528	11,467,913	11,995,691	12,735,432		
Business Services	1,273,557	1,308,230	1,341,382	1,425,988		
Other Fiscal Services	59,624	83,635	93,756	95,000		
Custodial	5,372,082	5,948,284	6,159,422	6,367,913		
Maintenance Services	10,948,864	12,016,728	11,920,421	12,356,897		
Vehicle Maintenance	189,792	246,642	200,000	215,000		
Building Security	102,190	175,509	208,000	185,500		
Student Transportation	5,686,845	6,396,411	7,106,036	7,353,700		
Purchasing and Distribution	888,499	402,409	339,378	358,826		
Printing and Publishing	264,805	265,505	272,440	251,547		
Human Resources	1,818,079	1,542,867	1,851,787	1,806,212		
Information Technology	4,966,048	4,723,041	5,082,619	5,126,814		
Network and Telecommunications	3,351,687	3,054,798	2,982,000	3,766,000		
Early Retirement	1,181,045	1,127,518	1,184,471	1,196,495		
GENERAL SUPPORT	**51,743,002**	**53,565,073**	**55,694,749**	**58,097,703**		



The FY26-27 Budget for the General Support functions is $58.1M, up $2.4M (4.3%) from the FY25-26 Budget. The total FTE in these functions is 277.87 FTE, which is 7 FTE less than the prior year. Spending variances compared to the FY25-26 Budget for each function are described in the following pages.

General Fund Detail Budget - 2310 Board of Education Services

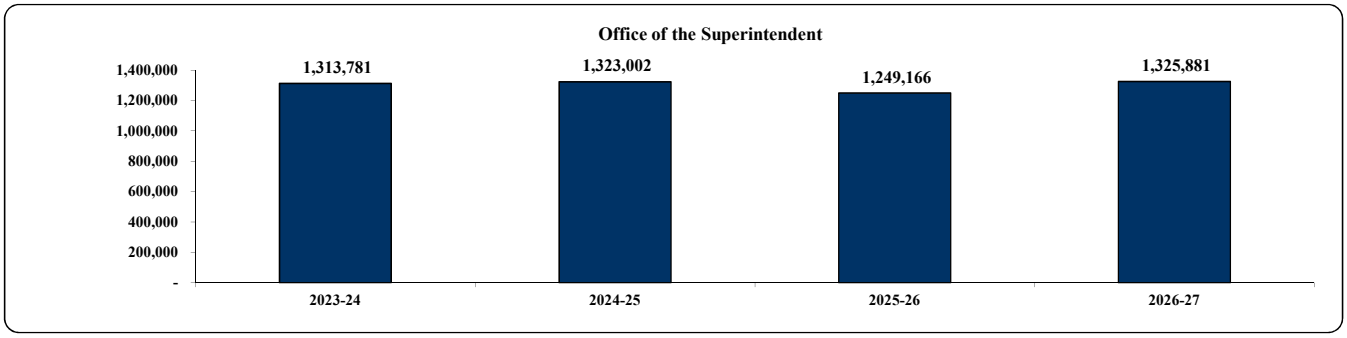
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Travel - In District	-	29	500	500		
Travel - Out of District	20,201	29,522	7,500	13,000		
Advertising	1,014	2,338	-	1,500		
Audit	63,580	52,310	60,000	60,000		
Legal	14,144	58,510	60,000	50,000		
Elections	-	27,836	20,000	30,000		
Professional Services	-	21,743	25,000	15,000		
PURCHASED SERVICES	**100,336**	**192,642**	**173,000**	**171,000**		
Supplies and Materials	10,007	9,493	7,210	12,000		
SUPPLIES	**10,007**	**9,493**	**7,210**	**12,000**		
Dues/Fees/Memberships	22,006	15,536	56,340	56,340		
Liability Insurance	539,111	629,738	842,130	926,343		
Legal Settlements	25,000	-	10,000	10,000		
OTHER OBJECTS	**586,117**	**645,274**	**908,470**	**992,683**		
BOARD OF EDUCATION SERVICES	**696,460**	**847,410**	**1,088,680**	**1,175,683**		



Function 2310 includes expenses for policy development, audits, legal services, elections, dues, liability insurance and other responsibilities of the governing body. FY26-27 spending is $0.087M higher than FY25-26 due to higher liability insurance.

General Fund Detail Budget - 2321 Office of the Superintendent

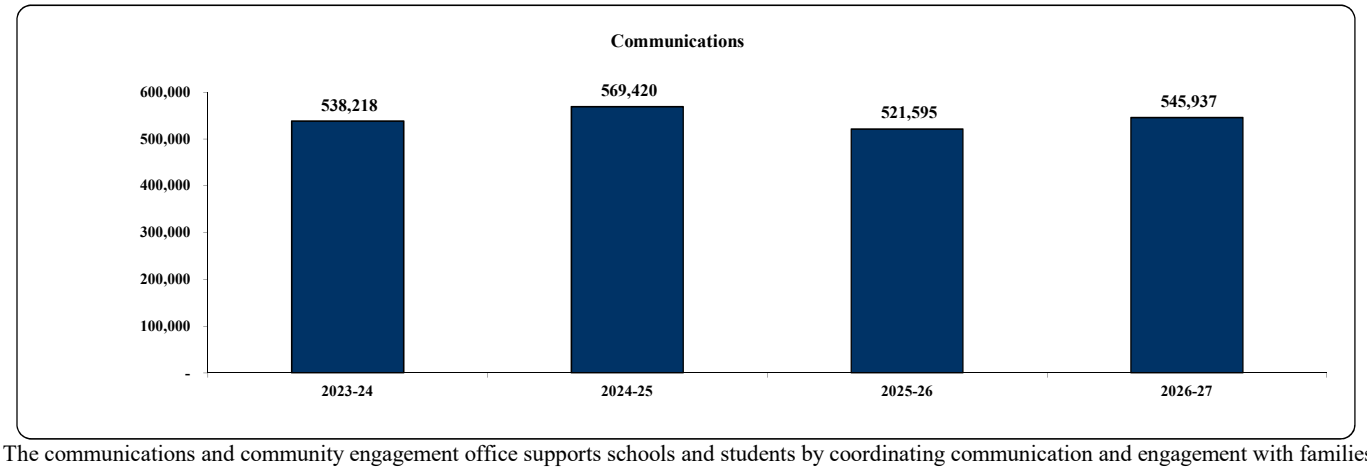
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Classified	241,347	256,740	268,524	278,173		
Administrators Salaries	502,934	543,529	502,119	528,012		
Classified Temporary	-	-	4,102	4,102		
Classified Overtime	-	-	672	672		
SALARIES & WAGES	**744,281**	**800,269**	**775,417**	**810,959**		
PERS	186,456	186,322	217,587	241,554		
Social Security	36,215	37,355	49,936	50,279		
Medicare	10,664	11,495	11,679	11,759		
Workers Compensation	2,389	3,767	3,721	3,747		
Unemployment	774	192	3,757	8,110		
Oregon Paid Leave	2,168	2,434	3,203	3,225		
Health Insurance	50,960	50,644	34,740	52,371		
Life Insurance	169	1,626	69	69		
TSA-Employer Paid	26,715	27,180	6,600	4,200		
Long Term Disability	542	495	617	1,209		
FSA/HSA	2,250	2,250	5,000	2,200		
TSA Classified ER Paid Health Insurance Option Health	2,984	2,660	600	-		
BENEFITS	**322,286**	**326,420**	**337,508**	**378,722**		
Professional Growth	686	1,164	5,000	5,000		
Rental Expense	235	438	-	1,500		
Pupil Transportation	-	83	-	-		
Travel - In District	361	43	1,250	1,050		
Travel - Out of District	5,722	39,908	12,000	12,000		
Postage	7,313	16,145	25,000	25,000		
Advertising	1,725	2,500	2,500	2,500		
Printing	324	-	-	-		
Legal	33,611	70,309	20,000	20,000		
Professional Services	143,403	21,001	30,000	17,000		
PURCHASED SERVICES	**193,378**	**151,591**	**95,750**	**85,350**		
Supplies and Materials	50,256	33,789	20,600	30,450		
Periodicals	-	331	450	400		
SUPPLIES	**50,256**	**34,120**	**21,050**	**30,850**		
Dues/Fees/Memberships	3,579	10,603	19,440	20,000		
OTHER OBJECTS	**3,579**	**10,603**	**19,440**	**20,000**		
OFFICE OF THE SUPERINTENDENT	**1,313,781**	**1,323,002**	**1,249,166**	**1,325,881**		



Function 2321 includes services, supplies, travel, postage, materials, and staff to support the Superintendent's office. The FY26-27 budgeted spending is $1.325M, which is up $0.076M 6.14% primarily driven by COLA and STEP wage increases along with associated payroll costs on those increases. Staffing for this department is 4.75 FTE, equal to the prior year.

General Fund Detail Budget - 2322 Communications

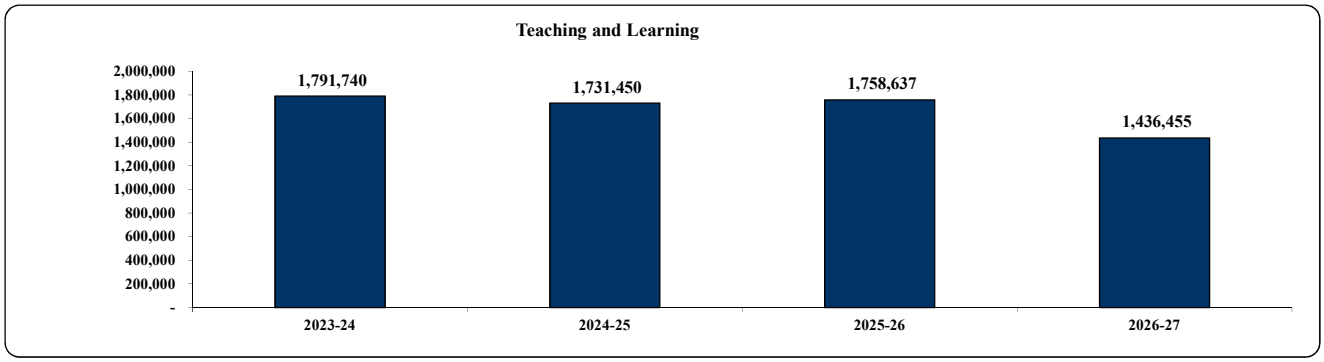
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Classified	114,072	147,167	215,926	231,375		
Administrators Salaries	155,628	191,247	66,527	66,527		
Classified Overtime	536	184	-	-		
Insurance Opt Out	1,700	-	2,400	2,400		
SALARIES & WAGES	**271,936**	**337,996**	**284,853**	**300,302**		
PERS	61,175	82,180	81,953	86,361		
Social Security	16,680	20,511	17,512	18,470		
Medicare	3,901	4,797	4,096	4,320		
Workers Compensation	854	1,715	1,305	1,376		
Unemployment	302	79	1,759	2,979		
Oregon Paid Leave	1,053	1,352	1,130	1,192		
Health Insurance	32,233	47,959	44,881	46,771		
Life Insurance	88	696	83	55		
TSA-Employer Paid	7,951	8,443	3,000	3,000		
Long Term Disability	-	138	463	487		
FSA/HSA	2,200	1,200	600	600		
TSA Classified ER Paid Health Insurance Option Health	1,345	1,447	1,200	1,200		
BENEFITS	**127,781**	**170,518**	**157,981**	**166,810**		
Travel - In District	1,609	1,386	-	-		
Travel - Out of District	1,771	6,812	4,125	4,125		
Advertising	70,283	40,953	50,000	50,000		
Professional Services	40,310	1,489	15,000	15,000		
Other Classified Subs	1,078	941	-	-		
PURCHASED SERVICES	**115,051**	**51,581**	**69,125**	**69,125**		
Supplies and Materials	13,509	3,934	4,236	4,300		
Non-Consumables	-	548	-	-		
SUPPLIES	**13,509**	**4,481**	**4,236**	**4,300**		
Dues/Fees/Memberships	9,941	4,843	5,400	5,400		
OTHER OBJECTS	**9,941**	**4,843**	**5,400**	**5,400**		
COMMUNICATIONS	**538,218**	**569,420**	**521,595**	**545,937**		



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 3.4 FTE, which is flat compared to the prior year.

General Fund Detail Budget - 2327 Teaching and Learning

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	86,886	85,677	94,122	98,122		
Classified	269,475	285,610	212,950	225,401		
Administrators Salaries	693,268	593,308	739,871	547,381		
Licensed Temporary	1,547	-	-	-		
Additional Salary	-	1,500	-	-		
Classified Overtime	4,548	3,692	8,500	8,500		
Extra Duty Compensation	-	-	-	-		
Insurance Opt Out	4,200	9,020	4,800	4,800		
SALARIES & WAGES	**1,059,925**	**978,806**	**1,060,243**	**884,205**		
PERS	312,023	285,314	341,342	243,621		
Social Security	60,265	54,937	73,283	54,523		
Medicare	14,865	13,847	14,629	12,751		
Workers Compensation	3,395	4,690	4,661	4,063		
Unemployment	1,137	233	5,292	8,794		
Oregon Paid Leave	3,726	3,619	4,002	3,484		
Health Insurance	140,052	130,512	128,116	99,607		
Life Insurance	327	2,124	193	97		
TSA - ER Paid	35,911	33,064	7,725	6,000		
Long Term Disability	355	526	1,800	1,511		
FSA/HSA	3,600	3,000	4,600	4,000		
TSA Classified ER Paid Health Insurance Option Health	3,000	3,000	-	1,200		
BENEFITS	**578,657**	**534,867**	**585,644**	**439,650**		
Professional Growth	23,396	1,749	10,000	10,000		
Professional Instr. Services	158	19,199	-	-		
Travel - In District	262	-	300	300		
Travel - Out of District	13,023	3,388	3,750	2,000		
Postage	14,250	34,528	10,000	14,000		
Tuition	-	248	-	-		
PURCHASED SERVICES	**51,089**	**59,112**	**24,050**	**26,500**		
Supplies and Materials	8,146	3,716	5,700	3,100		
Non-Consumables	120	4,776	500	500		
Software	90,610	(161,315)	80,000	80,000		
SUPPLIES	**98,876**	**(152,824)**	**86,200**	**83,600**		
Principal - SBITA	-	305,841	-	-		
Interest -SBITA	-	3,197	-	-		
Dues/Fees/Memberships	3,194	2,451	2,500	2,500		
OTHER OBJECTS	**3,194**	**311,489**	**2,500**	**2,500**		
TEACHING AND LEARNING	**1,791,740**	**1,731,450**	**1,758,637**	**1,436,455**		

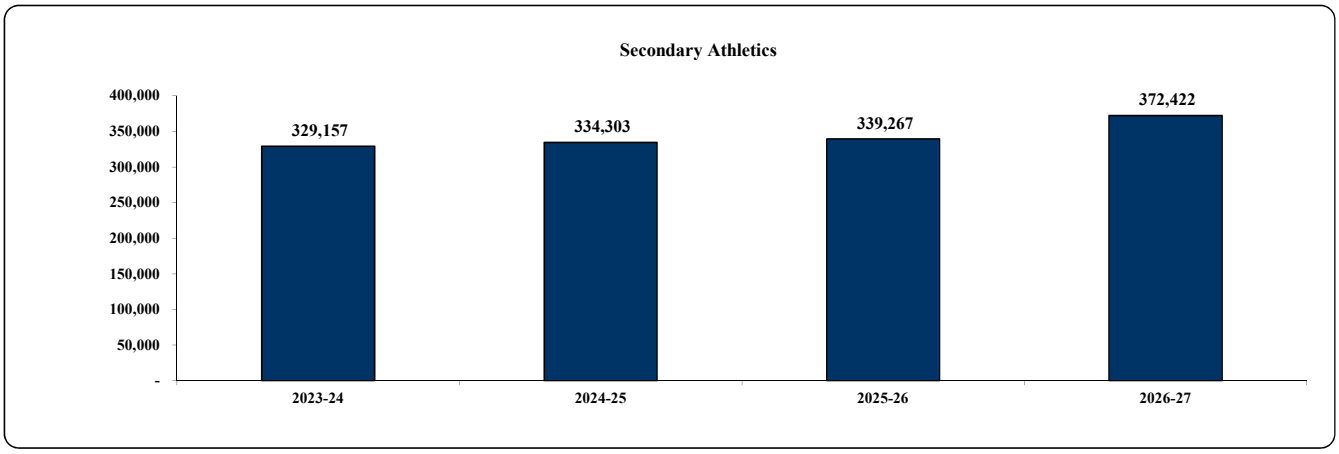


Function 2327 provides the direction and management for all elementary and secondary education, instruction, and operations. It includes staff, services, travel, professional development for staff, and supplies.

Staffing for this function is 7.0 FTE, which is -1 FTE less than the prior year. The 7 FTE includes 1 Deputy Superintendent, 2 Executive Directors, 3 Administrative Assistants, and 1 Teacher on Special Assignment.

General Fund Detail Budget - 2329 Secondary Athletics

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	1,500	(1,098)				
Classified	60,377	61,137	69,370	65,213		
Administrators Salaries	142,109	148,545	149,945	161,301		
Classified Overtime	211	542	-	-		
SALARIES & WAGES	**204,196**	**209,127**	**219,316**	**226,514**		
PERS	58,238	59,477	63,929	71,003		
Social Security	12,470	12,806	13,598	14,044		
Medicare	2,916	2,995	3,180	3,284		
Workers Compensation	682	1,107	1,013	1,046		
Unemployment	219	50	1,023	2,265		
Oregon Paid Leave	814	836	877	906		
Health Insurance	44,011	41,263	34,872	48,978		
Life Insurance	81	490	28	28		
TSA - ER Paid	600	600	950	1,800		
Long Term Disability	-	97	482	354		
FSA/HSA/HC Opt Out	2,200	1,200	-	2,200		
TSA Classified ER Paid Health Insurance Option Health	1,800	1,768	-	-		
BENEFITS	**124,031**	**122,689**	**119,952**	**145,908**		
Professional Instr. Services	399	-	-	-		
Travel - Out of District	531	-	-	-		
Tuition	-	734	-	-		
Professional Services	-	1,753	-	-		
PURCHASED SERVICES	**930**	**2,487**	**-**	**-**		
SECONDARY ATHLETICS	**329,157**	**334,303**	**339,267**	**372,422**		



Function 2329 is used for Secondary Athletics Director. Most Secondary Athletics charges are accounted for in the Special Revenue Secondary Athletics fund (p.112) 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

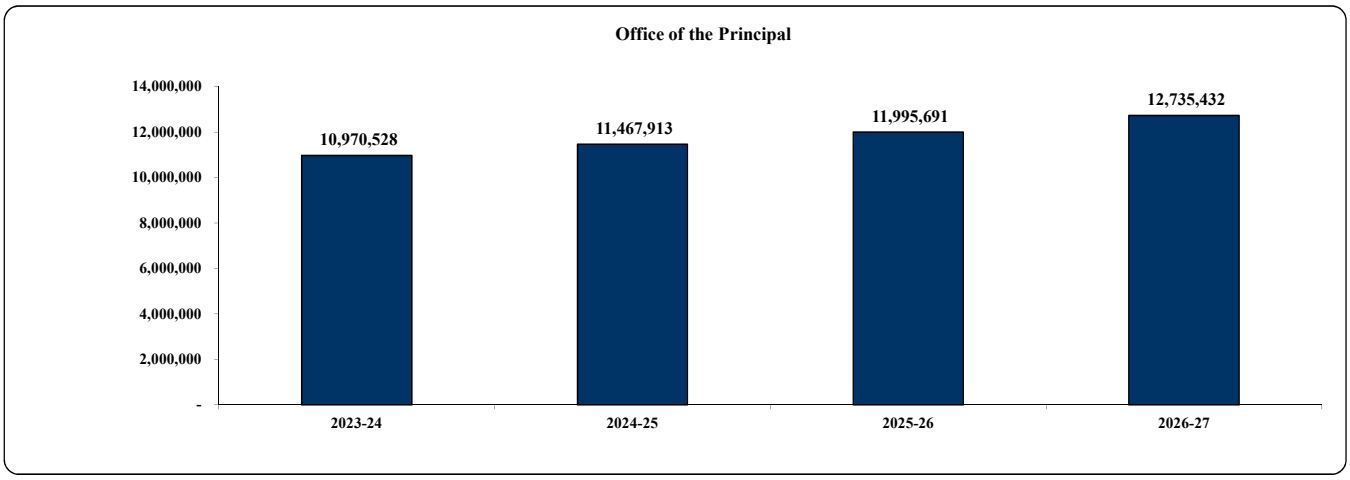


General Fund Detail Budget - 2410 Office of the Principal

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	105,804	-	-	-		
Classified	2,533,399	2,614,357	2,669,863	2,826,854		
Administrators Salaries	3,991,019	4,351,594	4,643,096	4,798,101		
Classified Temporary	17,949	4,778	64,627	64,627		
Additional Salary	-	16,500	-	-		
Classified Overtime	97,623	96,840	62,620	62,620		
Extra Duty Compensation	(1,261)	-	-	-		
Insurance Opt Out	30,383	67,351	43,200	43,200		
SALARIES & WAGES	**6,774,915**	**7,151,420**	**7,483,406**	**7,795,401**		
PERS	1,801,060	1,892,985	2,094,091	2,223,842		
Social Security/Medicare	407,502	429,707	453,975	481,689		
Medicare	95,303	100,496	106,172	112,653		
Workers Compensation	20,564	37,107	33,828	35,894		
Unemployment	7,046	1,713	32,010	77,692		
Oregon Paid Leave	27,006	28,605	28,712	30,500		
Health Insurance	1,463,735	1,432,844	1,347,583	1,513,745		
Life Insurance	2,766	18,052	2,291	21,325		
TSA - ER Paid	45,881	47,389	88,600	88,600		
Long Term Disability	5,937	4,712	10,120	10,751		
FSA/HSA	53,014	37,871	62,400	63,571		
TSA Classified ER Paid Health Insurance Option Health	72,616	74,860	18,469	18,469		
BENEFITS	**4,002,430**	**4,106,342**	**4,278,250**	**4,678,730**		
Professional Growth	6,428	1,968	45,445	76,550		
Repair/Maintenance/Rentals	-	39	-	-		
Travel - In District	-	25	-	-		
Travel - Out of District	40,329	54,413	21,459	25,275		
Professional Services	1,350	-	-	-		
Other Licensed Subs	983	-	2,411	2,411		
Other Classified Subs	15,922	23,735	14,565	14,565		
PURCHASED SERVICES	**65,011**	**80,186**	**83,879**	**118,801**		
Supplies and Materials	92,189	94,634	98,000	92,495		
Periodicals	-	-	500	500		
Non-Consumables	3,355	5,045	4,700	3,550		
Software	179	187	-	-		
Hardware	-	338	200	200		
SUPPLIES	**95,724**	**100,203**	**103,400**	**96,745**		
Dues/Fees/Memberships	32,448	29,763	46,756	45,755		
OTHER OBJECTS	**32,448**	**29,763**	**46,756**	**45,755**		
OFFICE OF THE PRINCIPAL	**10,970,528**	**11,467,913**	**11,995,691**	**12,735,432**		

General Fund Detail Budget - 2410 Office of the Principal

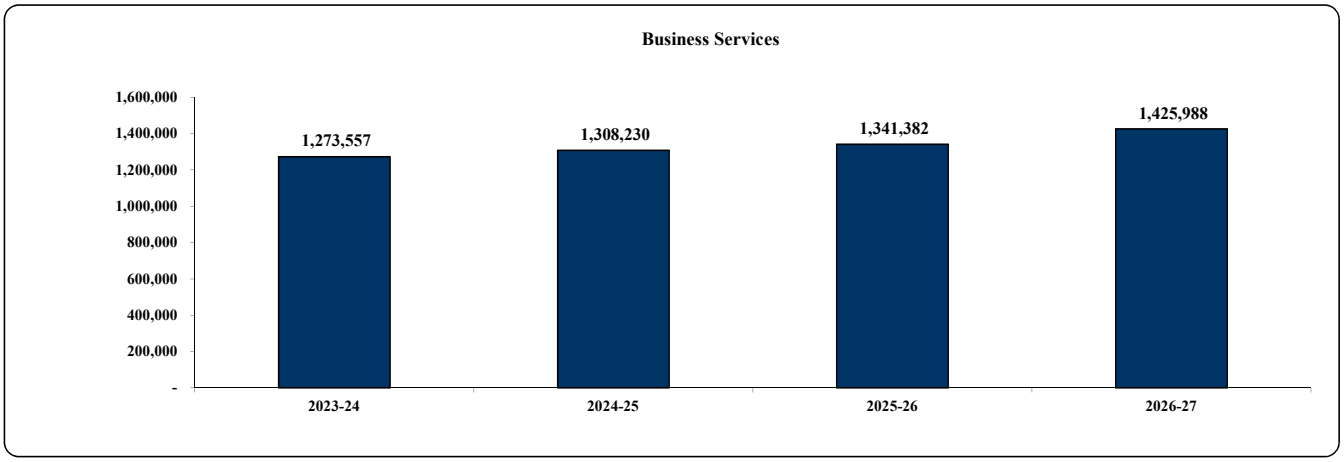
Office of the Principal Continued



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 FY26-27 Budget is $12.7M, which is an increase of $0.74M or 6.1% versus the FY25-26 Budget, primary due to a 4.25% increase in COLA. Staffing across all funds is 105.22 FTE, which is flat to the prior year.

General Fund Detail Budget - 2521 Business Services

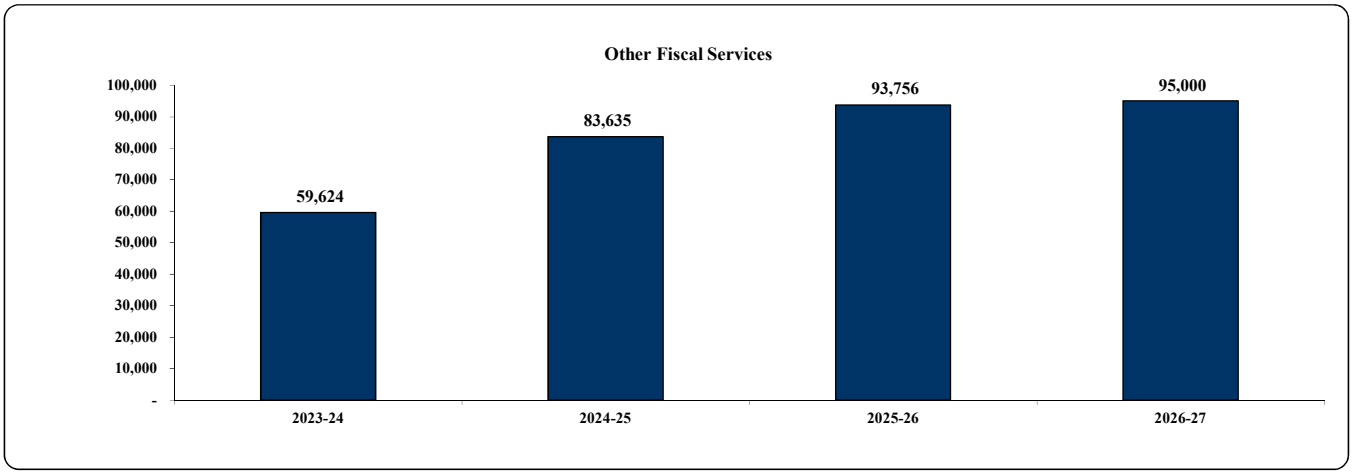
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Classified	313,625	335,339	367,369	376,345		
Classified Managers	453,758	474,248	487,416	527,146		
Classified Overtime	677	468	1,545	1,545		
Insurance Opt Out	3,700	12,340	4,800	7,200		
SALARIES & WAGES	**771,760**	**822,395**	**861,130**	**912,236**		
PERS	209,309	221,603	236,003	244,965		
Social Security/Medicare	46,411	49,799	53,092	56,112		
Medicare	10,854	11,646	12,417	13,123		
Workers Compensation	2,506	3,780	3,956	4,181		
Unemployment	972	193	3,995	9,050		
Oregon Paid Leave	3,009	3,290	3,419	3,614		
Health Insurance	149,377	123,050	111,998	126,082		
Life Insurance	175	1,774	124	124		
TSA - ER Paid	10,558	10,880	2,926	6,000		
Long Term Disability	767	569	1,365	751		
FSA/HSA	5,200	4,600	5,200	3,400		
TSA Classified ER Paid Health Insurance Option	7,180	6,600	1,200	1,200		
BENEFITS	**446,317**	**437,784**	**435,695**	**468,602**		
Travel - In District	36	-	-	-		
Travel - Out of District	262	785	6,603	6,600		
Training - In District	450	-	-	-		
Postage	-	-	10,012	10,000		
Professional Services	-	9,800	-	-		
PURCHASED SERVICES	**748**	**10,585**	**16,615**	**16,600**		
Supplies and Materials	3,775	4,272	3,011	3,000		
Non-Consumables	650	68	556	550		
SUPPLIES	**4,425**	**4,340**	**3,567**	**3,550**		
Principal - SBITA	6,335	13,650	-	-		
Principal - Leases	513	525	-	-		
Interest - Lease	26	15	-	-		
Dues/Fees/Memberships	43,433	18,936	24,376	25,000		
OTHER OBJECTS	**50,307**	**33,125**	**24,376**	**25,000**		
BUSINESS SERVICES	**1,273,557**	**1,308,230**	**1,341,382**	**1,425,988**		



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. FY26-27 spending of $1.4M is up $.0.08 M or 6.3% and staffing is flat to prior year at 8.8 FTE.

General Fund Detail Budget - 2529 Other Fiscal Services

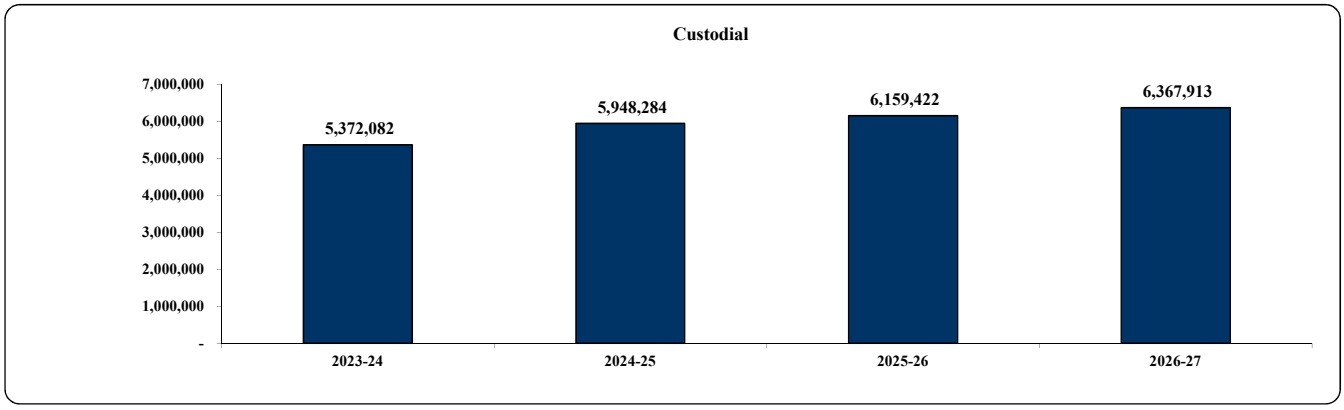
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Professional Services	17,363	22,731	22,480	23,000		
PURCHASED SERVICES	**17,363**	**22,731**	**22,480**	**23,000**		
Supplies and Materials	96	600				
Non-Consumables	-	55				
SUPPLIES	**96**	**655**	**-**	**-**		
Dues/Fees/Memberships	42,164	60,249	71,276	72,000		
OTHER OBJECTS	**42,164**	**60,249**	**71,276**	**72,000**		
OTHER FISCAL SERVICES	**59,624**	**83,635**	**93,756**	**95,000**		



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

General Fund Detail Budget - 2542 Custodial

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	1,500	(4,524)	-	-		
Classified	3,000,422	3,410,443	3,609,883	3,735,561		
Classified Substitutes	76,521	98,228	90,000	93,825		
Classified Temporary	52,519	-	3,000	3,000		
Additional Salary	-	9,000	-	-		
Classified Overtime	47,720	41,025	22,734	22,734		
Extra Duty Compensation	(314)	-	-	-		
Insurance Opt Out	11,466	68,660	41,400	45,600		
SALARIES & WAGES	**3,189,834**	**3,622,832**	**3,767,016**	**3,900,720**		
PERS	738,071	893,251	955,190	990,652		
Social Security	190,617	220,043	230,988	239,017		
Medicare	44,580	51,462	54,021	55,899		
Workers Compensation	11,097	22,149	17,212	17,811		
Unemployment	4,142	842	16,978	38,551		
Oregon Paid Leave	12,608	14,492	14,800	15,318		
Health Insurance	649,447	609,666	599,627	612,571		
Life Insurance	840	7,591	1,063	6,035		
TSA - ER Paid	45,800	50,800	41,800	38,600		
Long Term Disability	7,830	3,668	5,323	5,635		
FSA/HSA	42,479	19,400	23,400	25,400		
TSA Classified ER Paid Health Insurance Option Health	32,701	30,709	7,203	7,203		
BENEFITS	**1,780,210**	**1,924,073**	**1,967,606**	**2,052,693**		
Repair/Maintenance	87,220	57,551	75,000	75,000		
Rental Expense	6,840	-	-	-		
Travel - In District	-	68	-	-		
PURCHASED SERVICES	**94,060**	**57,619**	**75,000**	**75,000**		
Supplies and Materials	267,785	274,943	299,000	299,500		
Non-Consumables	10,228	19,500	25,000	25,000		
SUPPLIES	**278,012**	**294,443**	**324,000**	**324,500**		
Equipment - New	7,686	32,372	-	-		
Equipment - Replacement	22,169	16,932	15,000	15,000		
CAPITAL OUTLAY	**29,854**	**49,304**	**15,000**	**15,000**		
Dues/Fees/Memberships	112	13	10,800	-		
OTHER OBJECTS	**112**	**13**	**10,800**	**-**		
CUSTODIAL	**5,372,082**	**5,948,284**	**6,159,422**	**6,367,913**		



Function 2542 includes services, supplies, equipment, materials, utilities, and staff used to clean and operate all schools, auxiliary buildings, and grounds. Spending for FY26-27 is $6.3M, an increase of $0.2M, or 3.4% to the prior year. Staffing for FY26-27 across all funds is 68.7 FTE, which is -2.0 FTE less than the prior year. Staffing cuts were realized through the elimination of vacant positions.

Notes Page

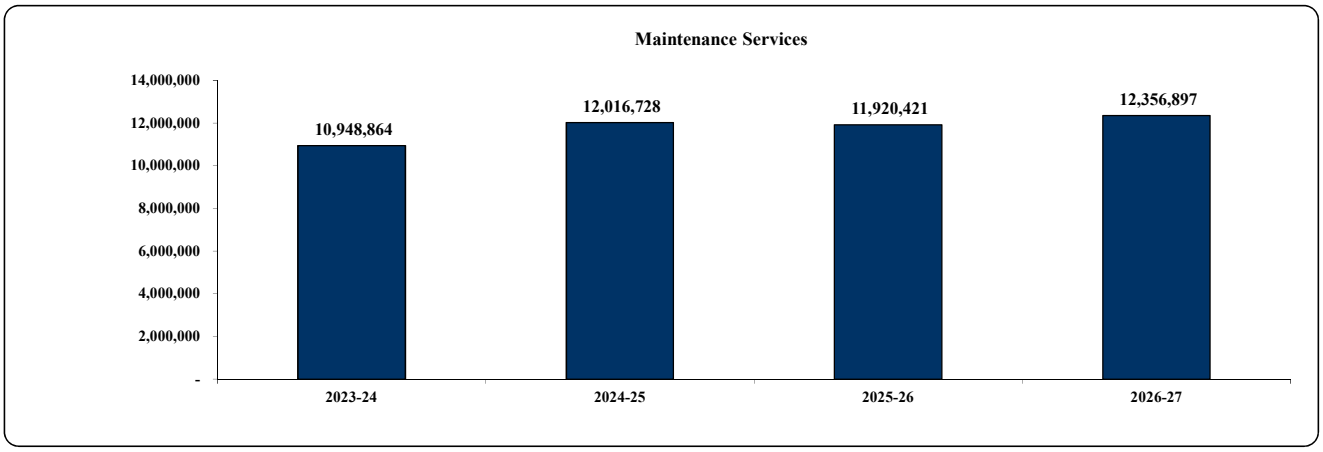


General Fund Detail Budget - 2544 Maintenance Services

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	271	-	-	-		
Classified	1,815,447	1,917,381	1,997,147	2,047,733		
Classified Managers	294,777	358,046	141,810	147,786		
Licensed Temporary	328	-	-	-		
Classified Temporary	124,462	194,826	201,452	201,452		
Additional Salary	-	3,000	-	-		
Classified Overtime	121,768	134,540	67,149	67,149		
Insurance Opt Out	5,091	12,524	9,600	9,600		
SALARIES & WAGES	**2,362,144**	**2,620,317**	**2,417,158**	**2,473,720**		
PERS	585,785	609,705	659,765	676,375		
Social Security	139,329	155,916	149,269	152,775		
Medicare	32,585	36,456	34,910	35,730		
Workers Compensation	8,145	14,467	11,123	11,384		
Unemployment	2,905	601	9,999	24,641		
Oregon Paid Leave	9,134	10,313	8,556	8,782		
Health Insurance	427,893	454,057	421,627	432,132		
Life Insurance	477	4,695	469	5,428		
TSA - ER Paid	26,436	30,393	20,200	18,600		
Long Term Disability	4,384	2,188	3,328	3,517		
FSA/HSA	18,663	12,200	10,200	10,200		
TSA Classified ER Paid Health Insurance Option	14,665	17,416	-	-		
BENEFITS	**1,270,402**	**1,348,407**	**1,329,445**	**1,379,564**		
Professional Growth	15,061	21,957	10,500	10,500		
Repair/Maintenance/Rentals	1,451,876	2,195,895	1,979,508	2,200,500		
Rental Expense	210,471	49,349	275,000	50,000		
Electricity	1,707,008	1,914,169	2,063,000	2,163,000		
Natural Gas	445,377	439,118	467,000	490,350		
Water/Sewage	633,525	690,818	784,280	859,280		
Garbage	297,390	274,684	316,200	325,686		
Travel - In District	650	1,122	2,500	2,500		
Travel - Out of District	20,022	11,672	3,000	3,000		
Postage	1,495	-	-	-		
Advertising	8,207	138	-	-		
Architects/Engineers Services	75,887	29,750	80,000	60,000		
Other Licensed Subs	86	-	-	-		
Other Classified Subs	1,100	-	-	-		
PURCHASED SERVICES	**4,868,154**	**5,628,673**	**5,980,988**	**6,164,816**		
Supplies and Materials	812,189	917,912	650,000	650,000		
Non-Consumables	334,777	250,305	249,000	235,000		
Software	7,956	53,318	77,000	78,000		
SUPPLIES	**1,154,922**	**1,221,535**	**976,000**	**963,000**		
Equipment - New	82,943	111,464	210,000	200,000		
Equipment - Replacement	41,299	162,713	150,000	150,000		
CAPITAL OUTLAY	**124,242**	**274,177**	**360,000**	**350,000**		
Principal - SBITA	-	8,299	-	-		
Principal - Leases	529,076	247,516	-	-		
Interest - Lease	2,090	2,484	-	-		
Dues/Fees/Memberships	22,978	18,823	27,000	30,000		
Liability Insurance	103	-	-	-		
Property Insurance Premium	614,752	646,497	829,831	995,797		
OTHER OBJECTS	**1,169,000**	**923,619**	**856,831**	**1,025,797**		
MAINTENANCE SERVICES	**10,948,864**	**12,016,728**	**11,920,421**	**12,356,897**		

General Fund Detail Budget - 2544 Maintenance Services

2544 Maintenance Services Continued

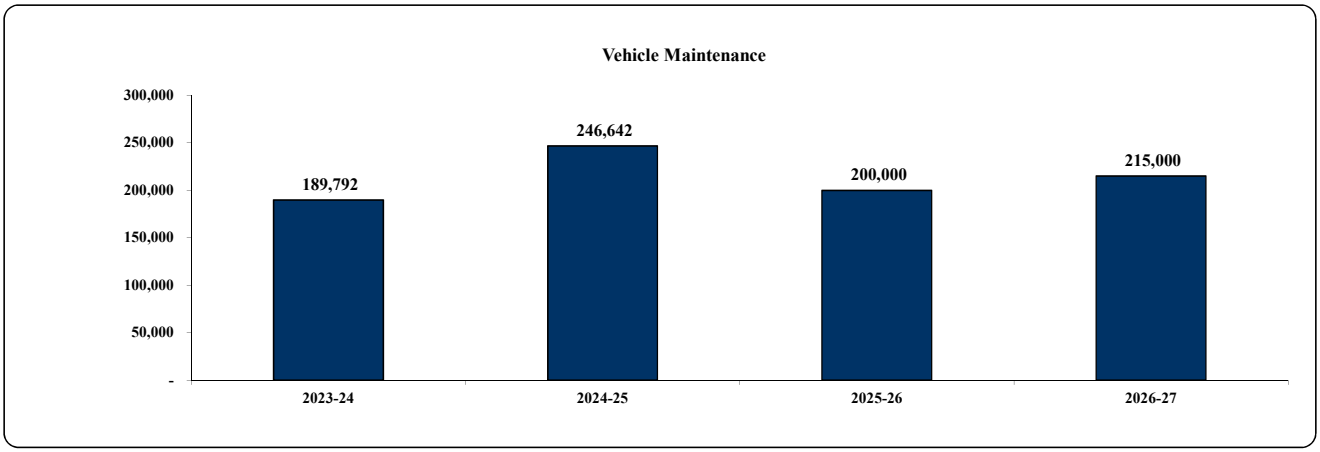


Function 2544 includes services, supplies, equipment, utilities, materials, and staff necessary to maintain and repair all District schools, auxiliary buildings, and grounds across 23 sites with 1.95 M square feet of facility space and over 279 acres of grounds. Spending in the FY26-27 budget is $12.3M, $0.43M (3.6%) higher than the FY25-26 Budget. This is mainly due to an increase in utilities, insurance premiums, and increased supplies prices. Rental Expense includes rentals of lifts, tractors, and porta potties. There is a reduction in Rental Expense due to the move of district staff to the Oakdale Middle School building, and there no longer being the lease for the Biddle property. Water and sewer rates are expected to increase 10%, electricity is expected to increase 5%, and garbage 3%. See pp. 115-119 for more information about capital projects.

Staffing for FY26-27 is 31 FTE, which is -1.0 FTE less than the current budget due to the elimination of a vacant position. This is due to a resignation in a position that will not be refilled.

General Fund Detail Budget - 2545 Vehicle Maintenance

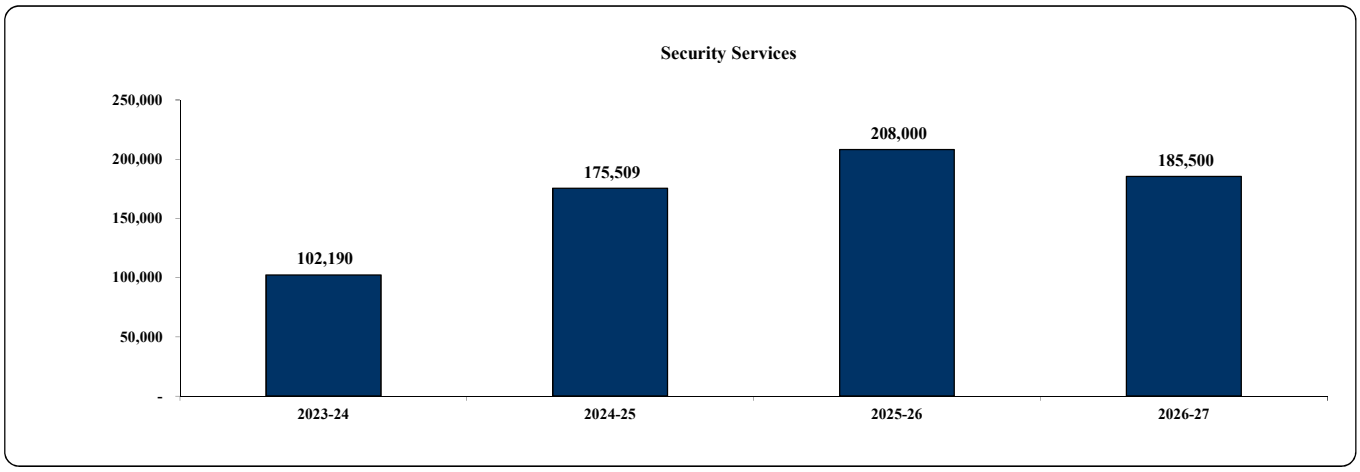
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Repair/Maintenance	91,124	121,306	100,000	100,000		
Travel - In District	440	-	-	-		
PURCHASED SERVICES	**91,564**	**121,306**	**100,000**	**100,000**		
Supplies and Materials	97,810	89,185	100,000	115,000		
SUPPLIES	**98,229**	**89,185**	**100,000**	**115,000**		
Equipment - New	-	36,151	-	-		
CAPITAL OUTLAY	**-**	**36,151**	**-**	**-**		
VEHICLE MAINTENANCE	**189,792**	**246,642**	**200,000**	**215,000**		



Function 2545 includes services, supplies, and equipment needed to maintain all District owned vehicles. The FY26-27 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

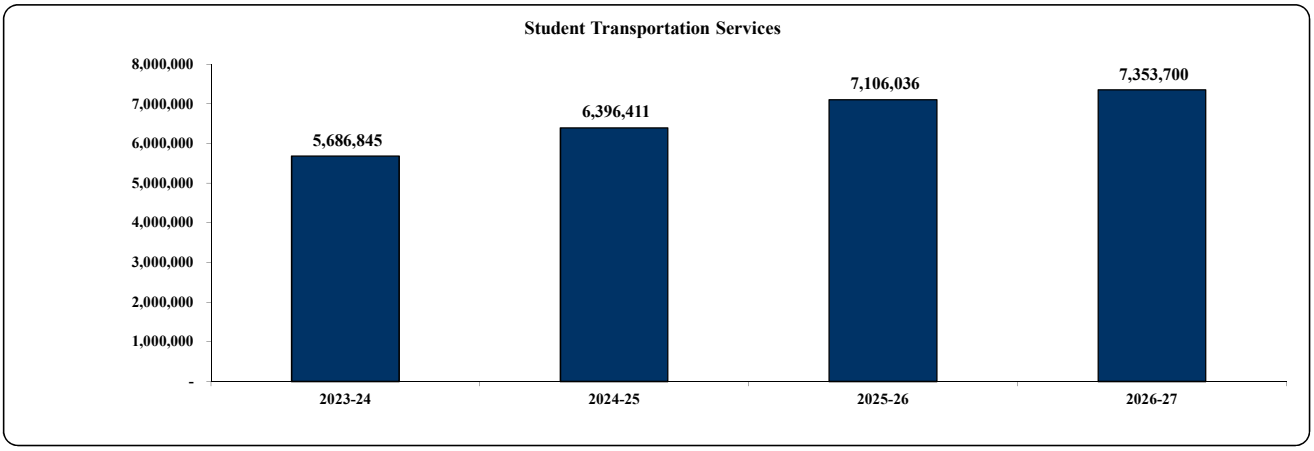
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Professional Growth	-	5,044	-	-		
Repair/Maintenance	79,278	90,739	137,000	120,000		
Other Property Services	22,368	22,876	70,000	35,000		
Professional Services	544	544	1,000	500		
PURCHASED SERVICES	**102,190**	**124,475**	**208,000**	**155,500**		
Supplies and Materials	-	36,250	-	20,000		
Non-Consumables	-	4,179	-	10,000		
Software	-	10,605	-	-		
SUPPLIES	**-**	**51,034**	**-**	**30,000**		
SECURITY SERVICES	**102,190**	**175,509**	**208,000**	**185,500**		



Function 2546 includes a service contract with Sonitrol to provide security and safety for all District property, as well as repairs and maintenance expense for fire alarm certification. This function covers ongoing safety and security expenses.

General Fund Detail Budget - 2550 Student Transportation Services

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Classified		26,989	-	-		
Classified Overtime		216	-	-		
Insurance Opt Out		3,670	-	-		
SALARIES & WAGES	**-**	**30,875**	**-**	**-**		
PERS Tiers I & II	-	10,189	-	-		
Social Security	-	2,376	-	-		
Medicare	-	556	-	-		
Workers Compensation	-	283	-	-		
Unemployment	-	9	-	-		
Oregon Paid Leave		153	-	-		
Life Insurance	-	99	-	-		
403B Employer Contributions	-	600	-	-		
BENEFITS	**-**	**14,265**	**-**	**-**		
Pupil Transportation	5,652,612	6,275,744	7,030,000	7,276,050		
Pupil Transportation - O.T.H.T.S.	34,168	71,658	75,025	77,650		
Travel - In District	-	-	11	-		
Travel - Out of District	65	-	-	-		
PURCHASED SERVICES	**5,686,845**	**6,347,402**	**7,105,036**	**7,353,700**		
Supplies and Materials		3,870	1,000	-		
SUPPLIES	**-**	**3,870**	**1,000**	**-**		
STUDENT TRANSPORTATION SVC	**5,686,845**	**6,396,411**	**7,106,036**	**7,353,700**		

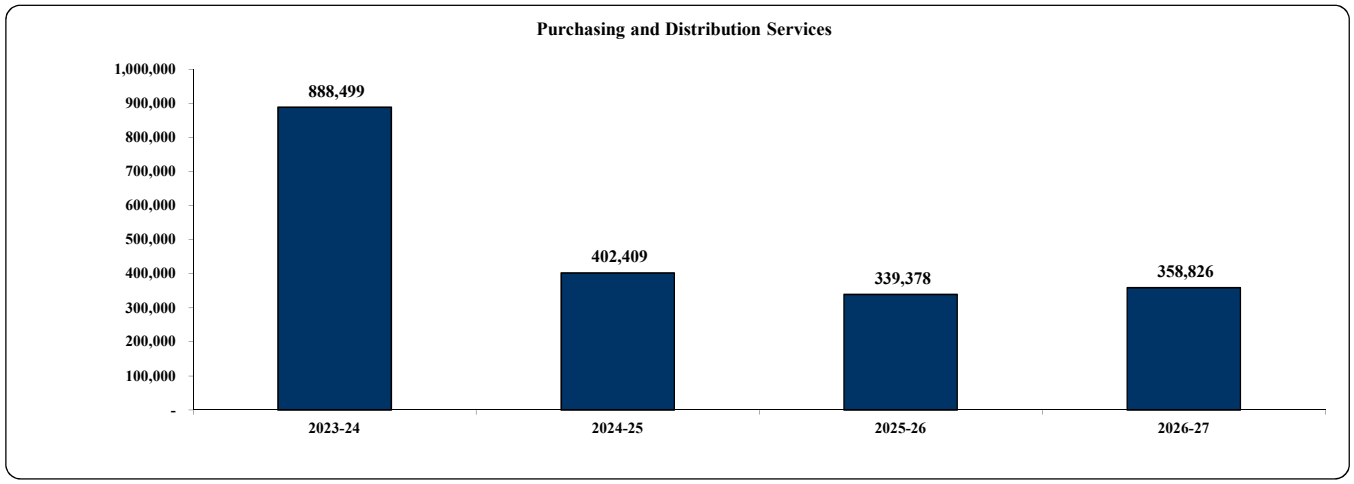


Function 2550 includes a service agreement with First Student to provide all home-to-school transportation activity, as well as non-charter athletic transportation services. This is the gross expense for the District. The state revenue allocation includes a 70% transportation grant reimbursement for home-to-school transportation activity, as well as curriculum related travel. The FY26-27 Budget of $7.3M is up $0.25M (3.5%) due to the expectation that bussing will resume close to the prior year. The Safe Routes to School position was eliminated in FY25-26.

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

General Fund Detail Budget - 2572 Purchasing and Distribution Service

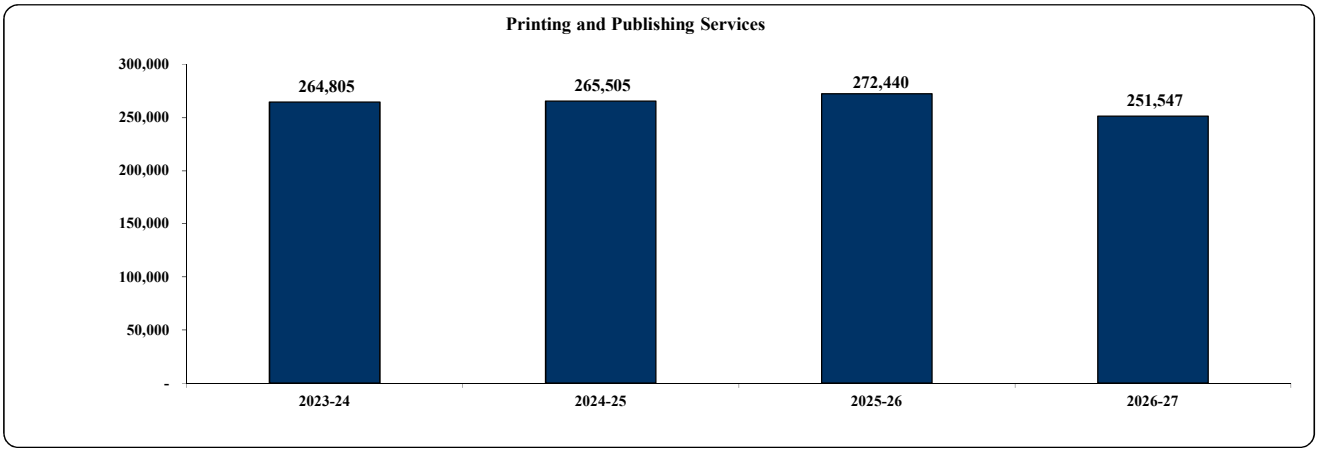
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Classified	224,917	225,820	200,102	206,783		
Classified Managers	420	212	420	-		
Classified Overtime	3,972	5,661	3,500	3,500		
Insurance Opt Out	-	3,020	-	2,400		
SALARIES & WAGES	**229,308**	**233,429**	**204,022**	**212,683**		
PERS	65,543	54,554	62,137	60,008		
Social Security	13,676	14,201	13,799	13,133		
Medicare	3,199	3,321	3,227	3,072		
Workers Compensation	774	1,058	1,028	979		
Unemployment	263	54	1,038	2,118		
Oregon Paid Leave	917	934	870	827		
Health Insurance	30,145	20,623	32,391	44,893		
Life Insurance	40	380	41	41		
TSA - ER Paid	1,800	3,200	2,600	1,800		
Long Term Disability	329	161	479	128		
FSA/HSA	-	-	1,800	2,000		
TSA Classified ER Paid Health Insurance Option	1,800	1,188	-	-		
BENEFITS	**118,485**	**99,675**	**119,411**	**128,999**		
Professional Growth	21	-	4,000	4,000		
Repair/Maintenance/Rentals	2,103	3,142	4,000	5,000		
Rental Expense	429,201	(3,349)	-	-		
Travel - Out of District	13,016	-	-	-		
Advertising	2,512	2,585	800	1,000		
Other Classified Subs	-	-	1,545	1,545		
PURCHASED SERVICES	**446,853**	**2,429**	**10,345**	**11,545**		
Supplies and Materials	12,108	54,816	2,000	2,000		
Non-Consumables	349	1,601	-	-		
SUPPLIES	**12,458**	**56,417**	**2,000**	**2,000**		
Equipment - New	-	10,459	-			
Warehouse Inventory Purchase	6,845	-	-	-		
CAPITAL OUTLAY	**6,845**	**10,459**	**-**	**-**		
Principal - Leases	71,557	-	-	-		
Interest - Lease	2,325	-	-	-		
Dues/Fees/Memberships	334	-	3,600	3,600		
OTHER OBJECTS	**74,216**	**-**	**3,600**	**3,600**		
PURCHASING/DISTRIBUTION SERVICES	**888,499**	**402,409**	**339,378**	**358,826**		



Function 2572 includes expenditures for services, supplies, staff, storage, delivery, and equipment necessary to purchase, receive, control, and distribute District goods. There is a reduction in this function due to the move of rental expense (copiers and toner) to function 2669 (p. 98). The FY26-27 Budget includes spending of $0.36M. Staffing is 3 FTE, which is flat to the prior year.

General Fund Detail Budget - 2574 Printing and Publishing Services

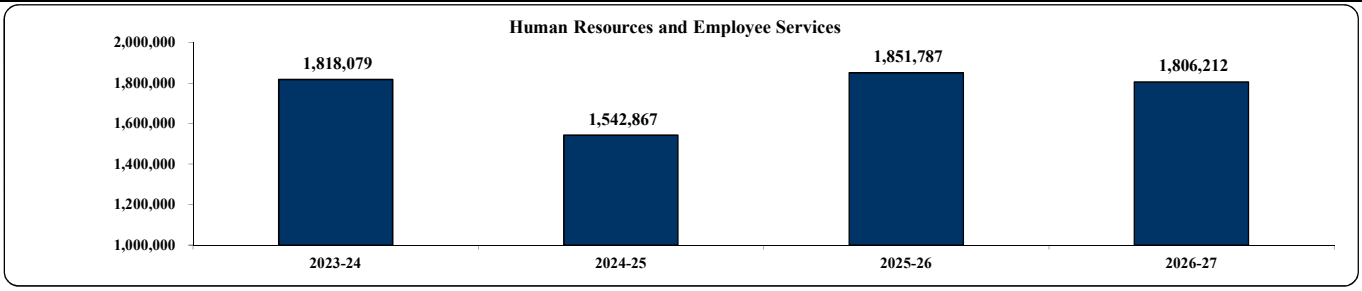
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	1,500	-	-	-		
Classified	89,793	91,396	100,241	59,391		
Classified Temporary	-	-	4,246	4,246		
Classified Overtime	3,925	2,745	5,832	5,832		
Insurance Opt Out	500	-	-	2,400		
SALARIES & WAGES	**95,718**	**94,142**	**110,319**	**71,869**		
PERS	25,843	25,092	28,614	18,268		
Social Security	5,685	5,525	6,840	4,307		
Medicare	1,329	1,292	1,600	1,007		
Workers Compensation	339	573	510	321		
Unemployment	128	22	515	695		
Oregon Paid Leave	383	377	401	238		
Health Insurance	40,061	35,958	25,469	7,396		
Life Insurance	28	208	28	14		
TSA - ER Paid	1,200	1,200	375	(400)		
Long Term Disability	241	105	221	233		
FSA/HSA/HC Opt Out	1,890	1,200	600	600		
TSA Classified ER Paid Health Insurance Option Health	1,659	1,310	-	-		
BENEFITS	**78,786**	**72,861**	**65,171**	**32,678**		
Repair/Maintenance	-	-	10,000	10,000		
Rental Expense	-	660	15,000	15,000		
Postage	41	-	-	-		
Printing	-	-	5,000	55,000		
PURCHASED SERVICES	**41**	**660**	**30,000**	**80,000**		
Supplies and Materials	80,776	97,818	66,950	67,000		
Non-Consumables	9,484	24	-	-		
SUPPLIES	**90,260**	**97,842**	**66,950**	**67,000**		
PRINTING/PUBLISHING SERVICES	**264,805**	**265,505**	**272,440**	**251,547**		



Function 2574 includes supplies, equipment, and staff used to print and publish District reports and instructional materials. Expenditures for FY26-27 are expected to be $0.25M, which is slightly lower than the FY25-26 Budget. Staffing for FY26-27 is 1.0 FTE, which is a reduction of -1.0 FTE to the current year. This is due to a resignation for a position that will not be refilled.

General Fund Detail Budget - 2640 Human Resources and Employee Services

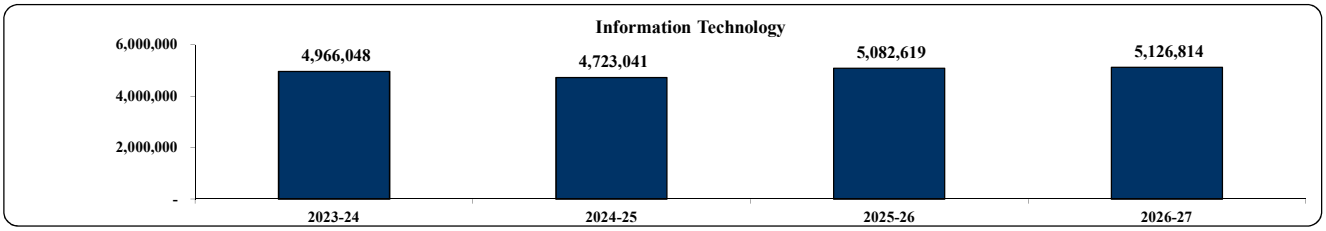
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Classified	478,355	400,130	459,051	538,058		
Administrators Salaries	457,060	315,105	303,289	340,865		
Manager Salaries	121,511	197,164	144,672	101,449		
Overtime Classified	21	-	-	-		
Insurance Opt Out	2,375	4,548	4,800	2,400		
SALARIES & WAGES	**1,059,321**	**914,187**	**911,812**	**982,772**		
PERS	292,289	239,642	223,720	254,573		
Social Security	64,297	55,429	51,275	60,783		
Medicare	15,037	12,963	11,992	14,215		
Workers Compensation	3,366	3,667	3,821	4,529		
Unemployment	1,268	217	2,934	9,804		
Oregon Paid Leave	4,117	3,653	3,291	3,905		
Health Insurance	136,497	108,868	100,385	129,811		
Life Insurance	288	1,901	110	124		
TSA - Employer Paid	15,286	8,151	10,705	6,600		
Long Term Disability	1,215	708	1,092	1,647		
FSA/HSA	4,293	3,000	4,600	10,200		
TSA Classified ER Paid Health Insurance Option	10,269	8,148	2,400	-		
BENEFITS	**548,223**	**446,348**	**416,325**	**496,190**		
Management Services	60,150	56,714	80,000	70,000		
Professional Growth	-	6,117	10,500	10,500		
Travel - In District	125	-	250	250		
Travel - Out of District	23,448	3,701	17,500	17,500		
Postage	-	42	-	-		
Advertising	-	925	3,000	3,000		
Legal	9,223	21,443	25,000	25,000		
Negotiations	59,604	24	45,000	45,000		
Professional Services	9,510	47,178	290,000	90,000		
Other Classified Subs	-	123	-	-		
PURCHASED SERVICES	**162,060**	**136,266**	**471,250**	**261,250**		
Supplies and Materials	11,271	7,517	20,400	20,000		
Software	32,677	34,582	28,000	40,000		
SUPPLIES	**43,947**	**42,099**	**48,400**	**60,000**		
Dues/Fees/Memberships	4,529	3,968	4,000	6,000		
OTHER OBJECTS	**4,529**	**3,968**	**4,000**	**6,000**		
HUMAN RESOURCES/EMPLOYEE SERVICES	**1,818,079**	**1,542,867**	**1,851,787**	**1,806,212**		



Function 2640 is for the direction and management of all personnel and employee services. This includes services, supplies, advertising, software, and staff necessary for the recruitment, monitoring, placement, and pay assignment of all employees. It also includes bargaining, administrative assistance, and contract management. Professional services includes contractual work from outside agencies for employee and volunteer background checks, employee drug screens and consultant fees to assist with some investigations. This object has a decrease of $200K due to the non-renewal of VIDA and Vitality, a prior benefit offered to employees. Software includes: Perform, Records, Recruit and Hire and Frontline Education. $25K is budgeted in Legal for the Hungerford Law Firm and Garrett Hemann Robertson for addressing employee relations issues. The FY26-27 Budget of $1.81M is -$0.05M lower than the prior year primarily driven by the previously noted decrease in professional services partially offset by COLA and STEP wage increases and increases in the associated payroll costs on those increases. The FY25-26 year included some vacancy savings in staffing for partial year vacancies in 2025-26. Staffing across all funds for FY26-27 is 9 FTE, which is flat to the prior year.

General Fund Detail Budget - 2661 Information Technology

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	5,521	(3,571)	-	-		
Classified	1,684,536	1,807,446	1,902,553	1,937,606		
Classified Managers	768,368	758,637	715,957	730,247		
Classified Temporary	-	-	23,871	23,871		
Additional Salary	-	4,500	-	-		
Classified Overtime	126,021	106,705	89,585	89,585		
Insurance Opt Out	11,939	23,182	14,400	12,000		
SALARIES & WAGES	**2,596,385**	**2,696,900**	**2,746,367**	**2,793,309**		
PERS	684,653	690,297	711,061	710,208		
Social Security	156,279	162,005	169,382	172,441		
Medicare	36,549	37,970	39,614	40,329		
Workers Compensation	8,630	12,546	12,622	12,850		
Unemployment	3,200	628	12,744	27,813		
Oregon Paid Leave	10,333	10,788	10,474	10,671		
Health Insurance	487,592	479,448	457,505	424,037		
Life Insurance	451	5,253	455	428		
TSA - ER Paid	28,087	22,284	12,660	17,600		
Long Term Disability	931	1,427	3,750	3,383		
FSA/HSA	18,093	13,800	15,800	12,000		
TSA Classified ER Paid Health Insurance Option	22,824	23,618	5,285	-		
BENEFITS	**1,457,622**	**1,460,064**	**1,451,352**	**1,431,760**		
Professional Growth	26,905	-	-	-		
Professional Instr. Services	10,417	7,273	10,000	10,000		
Rental Expense	-	2,614	-	-		
Travel - In District	229	588	1,500	500		
Travel - Out of District	40,205	42,629	22,500	15,000		
Tuition	-	-	1,000	2,000		
Professional Services	(630)	-	5,000	5,000		
Other Licensed Subs	645	-	-	-		
PURCHASED SERVICES	**77,841**	**53,104**	**40,000**	**52,500**		
Supplies and Materials	17,192	3,271	7,400	2,000		
Non-Consumables	1,482	951	-	-		
Software	339,816	67,867	834,500	844,245		
Hardware Under $5000	287	150	-	-		
SUPPLIES	**358,778**	**72,239**	**841,900**	**846,245**		
Principal - SBITA	466,720	408,669	-	-		
Interest - SBITA	5,679	29,055	-	-		
Dues/Fees/Memberships	3,024	3,011	3,000	3,000		
OTHER OBJECTS	**475,423**	**440,735**	**3,000**	**3,000**		
INFORMATION TECHNOLOGY	**4,966,048**	**4,723,041**	**5,082,619**	**5,126,814**		



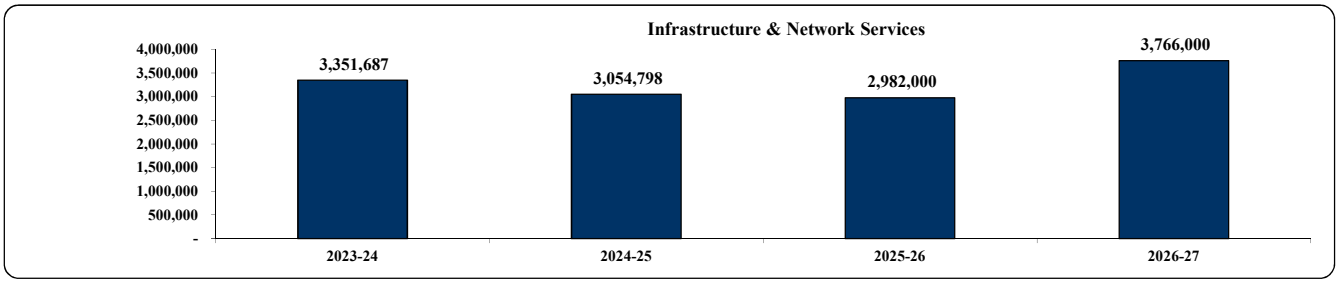
Function 2661 includes costs associated with ongoing computer applications and data services for MSD. Several software solutions for the District's financial, accounting, human resources, student information, and Oregon Department of Education reporting needs are maintained by this department. The primary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

This function is responsible for selecting, implementing, and maintaining various software applications including but not limited to: Synergy Student System, Blackboard messaging, PowerSchool Business Plus ERP, and UKG Timekeeping. A combination of IT and NTS is on pp. 97-99.

FY26-27 spending of $5.1M is roughly flat to the prior year. Staffing across all funds is 31 FTE, which is -2.0 FTE less than the prior year. This is due to the elimination of two vacant positions.

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

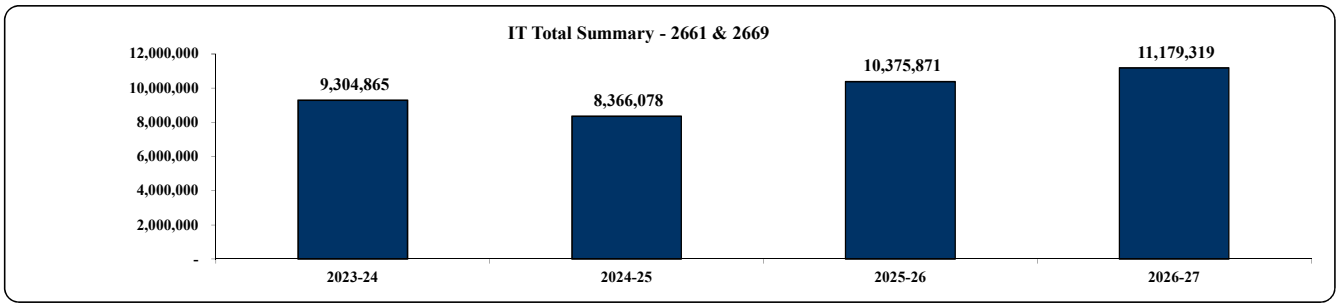
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Long Term Disability	2,878	721	-	-		
BENEFITS	**2,878**	**721**	**-**	**-**		
Professional Growth	4,977	406	-	-		
Cleaning Services	951	11,452	-	-		
Repair/Maintenance/Rentals	23,071	87,998	100,000	100,000		
Rental Expense	-	451,298	590,000	600,000		
Travel - In District	1,615	2,110	-	-		
Travel - Out of District	182	7,568	-	-		
Telephone	376,619	361,460	350,000	360,000		
Advertising	298	80	-	-		
Tuition	3,670	980	1,000	1,000		
Audit	-	951	-	-		
Pro Services - Tech / Non-Instructional	213,168	279,192	210,000	210,000		
PURCHASED SERVICES	**624,552**	**1,203,496**	**1,251,000**	**1,271,000**		
Supplies and Materials	1,147	1,672	1,000	-		
Non-Consumables	324,595	185,721	350,000	450,000		
Software	749,023	290,880	530,000	1,100,000		
Hardware	1,257,823	837,482	850,000	935,000		
SUPPLIES	**2,332,587**	**1,315,755**	**1,731,000**	**2,485,000**		
Principal - SBITA	388,847	442,399	-	-		
Principal - SBITA	-	76,027	-	-		
Interest - SBITA	2,446	7,403	-	-		
Interest - Lease	-	3,804	-	-		
Dues/Fees/Memberships	377	5,193	-	10,000		
OTHER OBJECTS	**391,670**	**534,826**	**-**	**10,000**		
INFRASTRUCTURE & NETWORK SERVICES	**3,351,687**	**3,054,798**	**2,982,000**	**3,766,000**		



Function 2669 includes services, supplies, equipment, software, and staff necessary to design, install, and maintain District network, telecommunication, and security systems. The increase in software is due to the 3 year renewal for the Cybersecurity Incident 24/7 Response Service. Software includes: Adobe and Microsoft licensing, Active Directory Management, software for "password management," 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 $210K in Professional Services is for contracted work for new cameras and additional network wiring.

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

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Licensed	5,521	(3,571)	-	-		
Classified	1,684,536	1,807,446	1,902,553	1,937,606		
Classified Managers	768,368	758,637	715,957	730,247		
Classified Temps/Overtime	-	-	23,871	23,871		
Classified Overtime	126,021	106,705	89,585	89,585		
Insurance Opt Out	11,939	23,182	14,400	12,000		
SALARIES & WAGES	**2,596,385**	**2,692,400**	**2,746,367**	**2,793,309**		
PERS	684,653	690,297	711,061	710,208		
Social Security	156,279	162,005	169,382	172,441		
Medicare	36,549	37,970	39,614	40,329		
Workers Compensation	8,630	12,546	12,622	12,850		
Unemployment	3,200	628	12,744	27,813		
Oregon Paid Leave	10,333	10,788	10,474	10,671		
Health Insurance	487,592	479,448	457,505	424,037		
Life Insurance	451	5,253	455	428		
TSA - ER Paid	28,087	22,284	12,660	17,600		
Long Term Disability	3,809	2,148	3,750	3,383		
FSA/HSA	18,093	13,800	15,800	12,000		
TSA Classified ER Paid Health Insurance Option	22,824	23,618	5,285	-		
BENEFITS	**1,460,500**	**1,460,785**	**1,451,352**	**1,431,760**		
Professional Growth	1,457,622	1,460,064	1,451,352	1,431,760		
Professional Instr. Services	26,905	-	-	-		
Professional Instr. Services	10,417	7,273	10,000	10,000		
Repair/Maintenance/Rentals	23,071	87,998	100,000	100,000		
Rental Expense	229	451,886	591,500	600,500		
Other Property Services	40,205	42,629	22,500	15,000		
Travel - In District	1,844	2,698	1,500	500		
Travel - Out of District	40,387	50,197	22,500	15,000		
Telephone	376,619	361,460	350,000	360,000		
Advertising	298	80	-	-		
Tuition	3,670	980	1,000	1,000		
Pro Services - Tech / Non-instructional	213,168	279,192	210,000	210,000		
PURCHASED SERVICES	**2,194,437**	**2,744,457**	**2,760,352**	**2,763,760**		
Supplies and Materials	18,339	4,943	8,400	2,000		
Periodicals	1,482	951	-	-		
Non-Consumables	664,411	253,588	1,184,500	1,294,245		
Software	749,023	290,880	530,000	1,100,000		
Accelerated Reader	287	150	-	-		
Hardware	1,616,601	909,721	1,691,900	1,781,245		
SUPPLIES	**3,050,143**	**1,460,233**	**3,414,800**	**4,177,490**		
Dues/Fees/Memberships	3,401	8,204	3,000	13,000		
OTHER OBJECTS	**3,401**	**8,204**	**3,000**	**13,000**		
IT TOTAL SUMMARY	**9,304,865**	**8,366,078**	**10,375,871**	**11,179,319**		



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

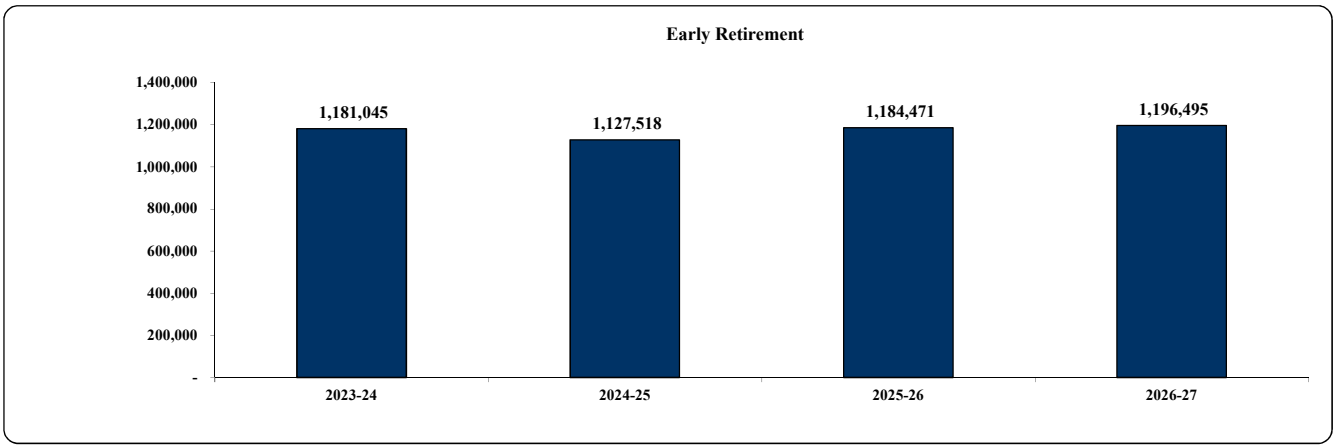
IT - Applications and Data Services

IT - Infrastructure and Network Services

IT - Helpdesk

General Fund Detail Budget - 2700 Early Retirement

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Early Retirement Stipends	539,000	500,000	621,484	638,400		
SALARIES & WAGES	**539,000**	**500,000**	**621,484**	**638,400**		
Social Security	32,079	29,435	56,631	39,581		
Medicare	7,664	6,884	13,244	9,257		
Workers Compensation	-	-	-	2,949		
Unemployment	1,199	113	-	-		
Oregon Paid Leave	2,052	1,872	-	-		
Post Retirement Healthcare	599,050	589,214	493,112	506,308		
BENEFITS	**642,045**	**627,518**	**562,987**	**558,095**		
EARLY RETIREMENT	**1,181,045**	**1,127,518**	**1,184,471**	**1,196,495**		



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 FY26-27 are projected to be $1.1M. Approximately $0.64M, including fringe benefits, is budgeted for the one-time early retirement stipend program and $0.5M 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	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
School Lunch Match	-					
COMMUNITY SERVICES	**-**	**-**	**-**			

FACILITIES	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Acquisition & Construction	3,082,440	1,722,782	1,900,000	1,900,000		
Replacement Equipment	-	-				
Improvement	-					
FACILITIES	**3,082,440**	**1,722,782**	**1,900,000**	**1,900,000**		

DEBT & TRANSFERS	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Long Term Debt						
Transfer of Funds	10,360,000	11,498,650	11,948,000	8,488,000		
DEBT & TRANSFERS	**10,360,000**	**11,498,650**	**11,948,000**	**8,488,000**		

Total General Fund Transfers Out to Other Funds is down $3.46M due to the reduction of the amount transferred to the project reserves fund (p. 115). The General Fund is budgeting to transfer a total of $8.488M, which will be distributed as follows: $5.178M to the Project Reserve Fund to fund Maintenance and Repairs, technology Hardware, and Curriculum (p. 19), $0.575 to Special Revenue Secondary Athletics (p. 112), $0.29M to partially fund the Physical Education Expansion (PEEK) (p. 111), $0.025M for State and Local Programs (p. 109), $1.25M for Chromebook Reserves fund (p. 121), and $1.17M to Debt Service (p. 129). The detail of these transfers can be found in the green Special Revenue section starting on p. 105.

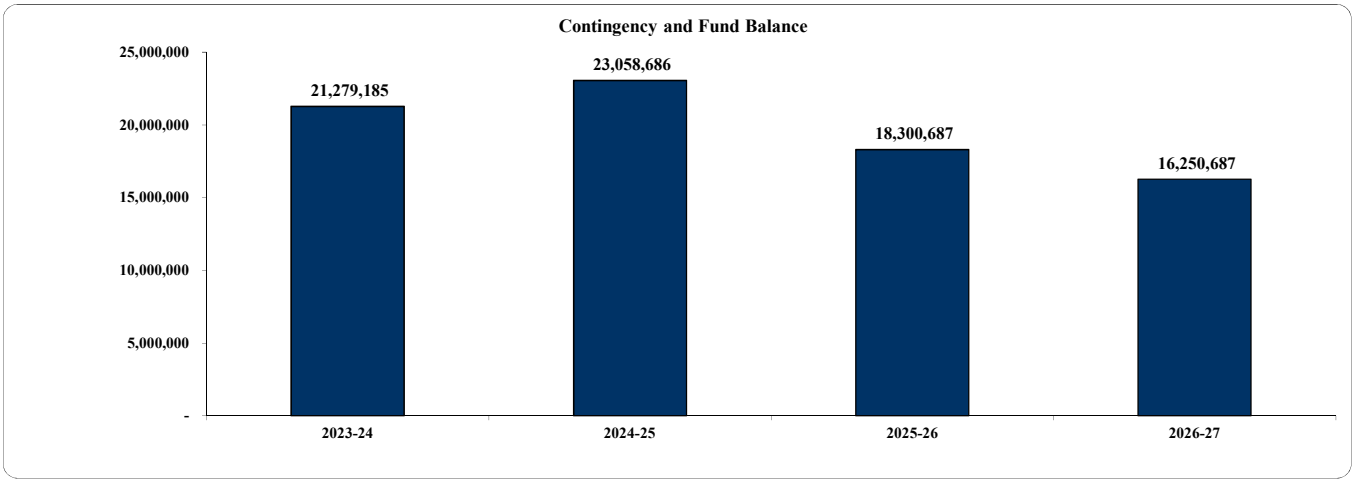
Notes Page



General Fund Expenditures - Contingency and Fund Balance Functions

	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Contingency	21,279,185	23,058,686	18,300,686	16,250,686		
CONTINGENCY	**21,279,185**	**23,058,686**	**18,300,687**	**16,250,687**		

FUND BALANCE	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Unappropriated Balance						
FUND BALANCE						-



Contingency is dropping -$2.05M or -11.2% due to deficit spending in prior years, as well as proposed deficit spending in FY26-27.

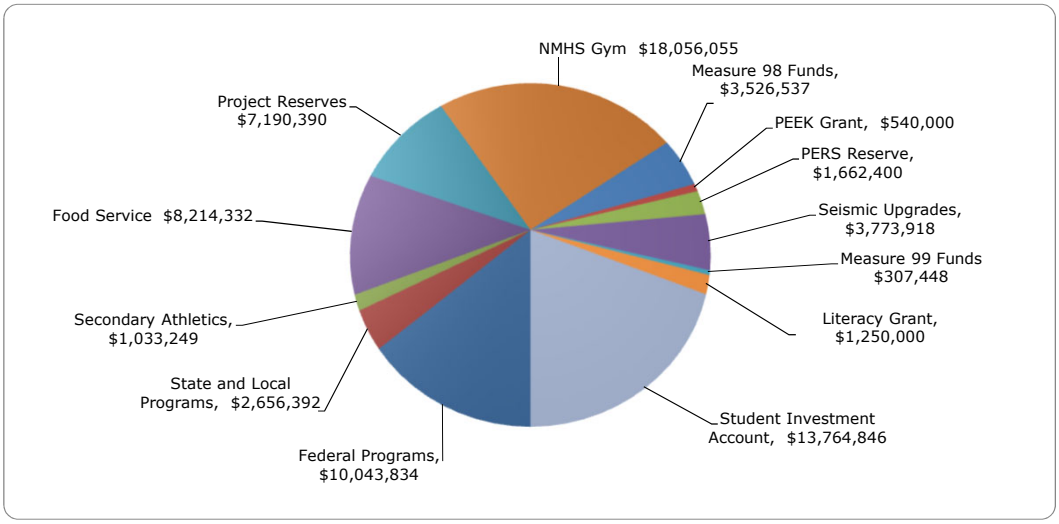
Special Revenue and Other Funds



Special Revenue Funds

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

Federal Programs
Other Federal, State & Local Programs
PERS Reserve
Physical Education Expansion (PEEK)
Secondary Athletics
Food Service Operations
Seismic Upgrades
Project Reserves
NMHS Gym Rebuild
Chromebook Reserve
MS 98 & MS99
Literacy Grant
Student Investment Account (SIA)



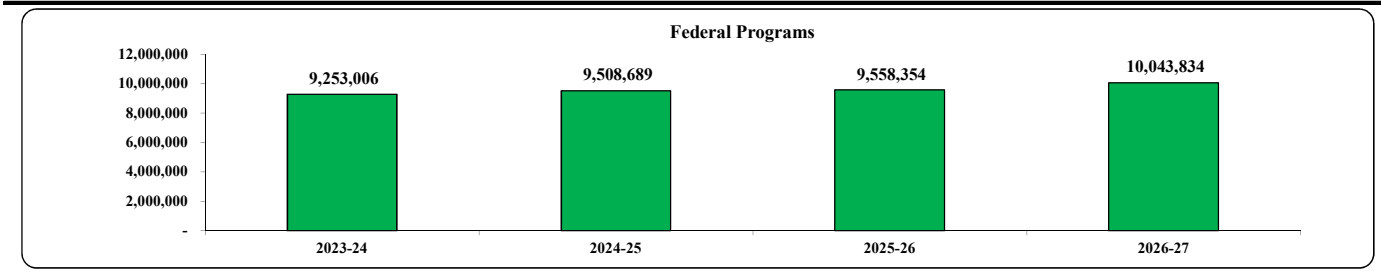
Requirements by Appropriation Level	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Instruction*	24,983,965	28,606,012	26,266,070	26,675,017		
Support Services*	13,084,230	7,688,915	8,436,393	7,826,763		
Community Services*	6,671,954	7,481,206	7,546,176	7,472,482		
Facilities Acquisition*	16,295,651	12,854,725	14,783,999	22,027,866		
Transfers*	550,000	550,000	550,000	550,000		
Contingency*	9,080,919	9,986,508	6,684,060	7,012,308		
Fund Balance/Unappropriated Fund Balance	357,515	452,826	436,537	454,963		
Total Expenditures/Appropriations	**71,024,234**	**67,620,191**	**64,703,236**	**72,019,400**		
*Appropriation Level						

Requirements by Program	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Federal Programs	9,253,006	9,508,689	9,558,354	10,043,834		-
Other Federal, State and Local Programs	1,578,415	2,373,989	2,972,409	2,656,392		-
PERS Reserve	3,312,400	2,762,400	2,212,400	1,662,400		-
Physical Education Expansion (PEEK)	540,000	516,999	540,000	540,000		-
Secondary Athletics (SECA)	1,001,498	1,037,757	994,749	1,033,249		-
Food Service Operations	8,031,436	8,074,326	8,190,031	8,214,332		-
Seismic Upgrades	3,004,431	5,331,548	2,500,000	-		-
Project Reserves	8,566,070	11,399,367	13,616,892	7,190,390		-
NMHS Gym Rebuild			2,746,241	18,056,055		-
Chromebook Reserve	5,045,157	1,298,376	2,523,918	3,773,918		-
Measure 98 - High School Success	3,714,797	3,475,458	3,388,242	3,526,537		-
Measure 99 Outdoor School	451,639	454,813	434,275	307,448		-
Literacy Grant	1,000,224	1,942,690	1,800,679	1,250,000		-
Student Investment Account (SIA)	13,693,802	14,608,369	13,225,048	13,764,846		-
ESSER Grants	11,831,359	4,835,409	-	-		-
Total Requirements by Fund	**71,024,234**	**67,620,191**	**64,703,236**	**72,019,400**		**-**

Special Revenue Resources/Appropriations are projected at $72.0M for FY26-27, an increase of $7.3M (11.3%) from the FY25-26 Budget, mainly due to increased NMHS Gym Rebuild activity partially offset by lower Project Reserves activity and smaller variances among the other grants. See the following pages for more details on each program or grant.

Special Revenue Funds - Federal Programs

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES By Grant Including Carryover						
Title I (A,C,D)	5,096,791	5,016,674	4,812,358	4,330,800		
IDEA	2,341,075	2,607,662	2,129,492	2,100,000		
ESSA	11,659	-	100,000	100,000		
Title IIA - Improving Teacher Quality	632,405	661,462	551,034	551,034		
PERKINS	140,888	147,148	165,000	165,000		
Other Federal Grants/Carryover	441,049	463,370	528,470	1,525,000		
Fruit and Vegetable Grants	61,485	70,466	185,000	185,000		
CLSD Literacy	-	-	575,000	575,000		
Title III - English Language Acquisition	157,530	107,246	132,000	132,000		
Title IV -	305,488	368,412	320,000	320,000		
McKinney Vento Homeless Education	64,636	66,249	60,000	60,000		
TOTAL RESOURCES	**9,253,006**	**9,508,689**	**9,558,354**	**10,043,834**		
REQUIREMENTS						
Instruction	7,311,252	7,719,094	7,759,411	8,153,521		
Support Services	1,840,464	1,659,717	1,668,386	1,753,125		
Community Services	88,780	98,402	98,916	103,940		
Facilities Acquisition	12,511	31,476	31,640	33,247		
Transfers						
TOTAL REQUIREMENTS	**9,253,006**	**9,508,689**	**9,558,354**	**10,043,834**		



Federal Program grant revenues are projected at $10.0M in the FY26-27 Budget, which is $0.48M (5.0%) higher than the FY25-26 Budget. Over 80% of the grant monies are awarded in two areas: IDEA and Title I. A description of the District's two major Federal Programs are described as follows:

IDEA - Under the Individuals with Disabilities Education Act (IDEA), federal Special Education funds are distributed by the state through three grant programs. Part B of the law, the main program, authorizes grants to state and local education agencies to offset part of the costs of the education needs of children with disabilities 5-21 years of age. The purpose of special education is to provide a Free Appropriate Public Education (FAPE) to eligible students at public expense, under public supervision and direction, at no cost to the parents, and in conformity with an Individualized Education Program (IEP). Special Education services include specially designed instruction, related services, and supplementary aides designed to meet the unique needs of a child with a disability. The District's December Special Education Child Count for 2020-21 was 2,117, 2,147 for 2021-22, 2,124 for 2022-23, 2,211 for 2023-24, 2,317 for 2024-25, and 2,382 for 2025-26.

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 FY25-26	Students Served in FY24-25
Educational Resource Centers (provided at all schools)	1,466	1,627
Speech-Language Therapy	1,480	1,506
Assessment & Evaluation Teams	1069	1041
Self-contained Classes - MAPS and FOCUS programs at fifteen (15) schools	378	359
*Transitions School (for 18-21 year old students)	32	27
Occupational Therapy	183	203
**Program for Deaf and Hard of Hearing (operated by SOESD)	6	6
*** Classes (operated by SOESD)	19	18
Oregon School for the Deaf (OSD)	1	

*At Innovation Academy

**Crater High PDHH, Mae Richardson PDHH, Scenic Middle School PDHH

***Howard CARE, Crater High CARE, STEPS Plus (Operated by SOESD)

Students may be counted in more than one category.

Special Revenue Funds - Federal Programs

Federal Programs Narratives Continued

FEDERAL PROGRAMS IN THE ELEMENTARY AND SECONDARY EDUCATION ACT

Title I-A – Improving Basic Programs
Title I-C- Migrant Education
Title I-D – Neglected and Delinquent or At-Risk Children
Title IIA – Teacher Quality
Title III – English Learners and Immigrant Youth
Title IV – Student Support and Academic Enrichment

Title I-A: Improving Basic Programs
The purpose of Title I-A funding is to ensure that all children have a fair and equitable opportunity to learn and achieve. Title I-A funding is a supplement to District and school resources to ensure our economically disadvantaged students receive a high quality education. It may not be used to supplant General Fund dollars.

The District funds are expended as authorized or required by federal and state law. Below is a narrative describing the purposes of the District set-aside funds and a brief summary of the planned expenditures:

Administration and Leadership. This set-aside supports District administration of the Title I-A program. This includes a portion of FTE of Federal Programs & School Improvement Executive Director, Systems Analyst II, Family Outreach Liaisons, and an Administrative Assistant. Additionally, Title I-A funds school administrators to support the MTSS process at Title I-A schools that do not meet the minimum enrollment requirements for an assistant principal.

Extended Time for Learning. Extra hours for contracted services to provide licensed teachers and classified staff to provide after-school programs at Title I-A schools.

Homeless. This required set-aside support services for homeless students in all District facilities. The District provides academic support to homeless students in non-Title I buildings from this required set aside. Expenditures include support of 5 family case workers through Maslow Project and 1.0 FTE for a District Foster Care & McKinney-Vento Liaison specialist. The District Foster Care & McKinney-Vento Liaison directly supports reengagement in school and attendance supports.

Parent Involvement. This is a required set-aside in the amount of 1% of the total allocation to implement effective Parent/Family Involvement. Each of the Title I-A schools receives a portion of the parent involvement funds based on a per-pupil amount.

Neglected Funds. This required set-aside provides licensed staff to provide quality education to students in the Bridges to Barriers program. This program is for students who meet the federally defined requirements of "neglected youth."

Equitable Services for Private Schools. Private schools that opt-in for Title IA services receive a portion of this set-aside amount for professional development and direct interventions for reading and math instruction in the targeted assisted setting. This amount varies per year and is determined in the fall of each school year. Funding is dependent on enrollment numbers in each school that opts into services.

A portion of Title I funding is allocated directly to each qualifying Title I-A school. Schools are funded by a rank-order based on poverty and grade bands. The school funds are expended in accordance with the school-level Title I-A plan.

Title I-C – Migrant Education
Medford School District is part of the Southern Oregon Education District Consortia and does not receive money directly. These dollars are based on the number of students identified by the SOESD as migrant eligible. In order to qualify for services, children must have moved within the past three years, across state, or school district lines with or to join a migrant parent or guardian who is seeking to obtain qualifying temporary or seasonal employment in agriculture, fishing, or dairy. Title I-C funds provide support staff for migrant families across all schools, including parent engagement, registration for after school and summer school experiences, and translation and interpreting services. The Migrant Education Parent Advocacy Committee makes recommendations to that budget.

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

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

Special Revenue Funds - Federal Programs

Federal Title Programs Narratives Continued

Title II-A: Teacher Quality

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

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

Title III: English Learners and Immigrant Youth

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

English Language programs across the district are supported by a Teacher on Special Assignment to support students in English Language programs. In addition, 1.5 FTE, split between the two comprehensive high schools and blended with general fund, supports students in Newcomer programs by facilitating parent involvement and assisting with transitions into and out of high school.

Title IVA : Student Support and Academic Enrichment (SSAE)

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

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

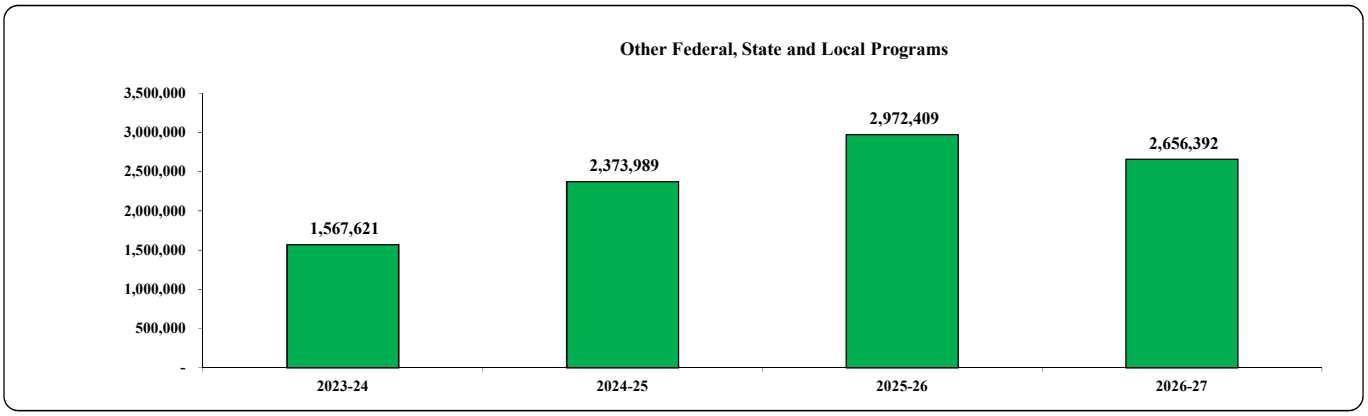
Technology integration and curricular support is provided by a Teacher on Special Assignment. This meets the federal requirement of technology support for this Title program.

Systems Analyst II supports well-rounded schools and district compliance, and a portion of the Family Engagement Liaisons support healthy and safe schools and well-rounded education.

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

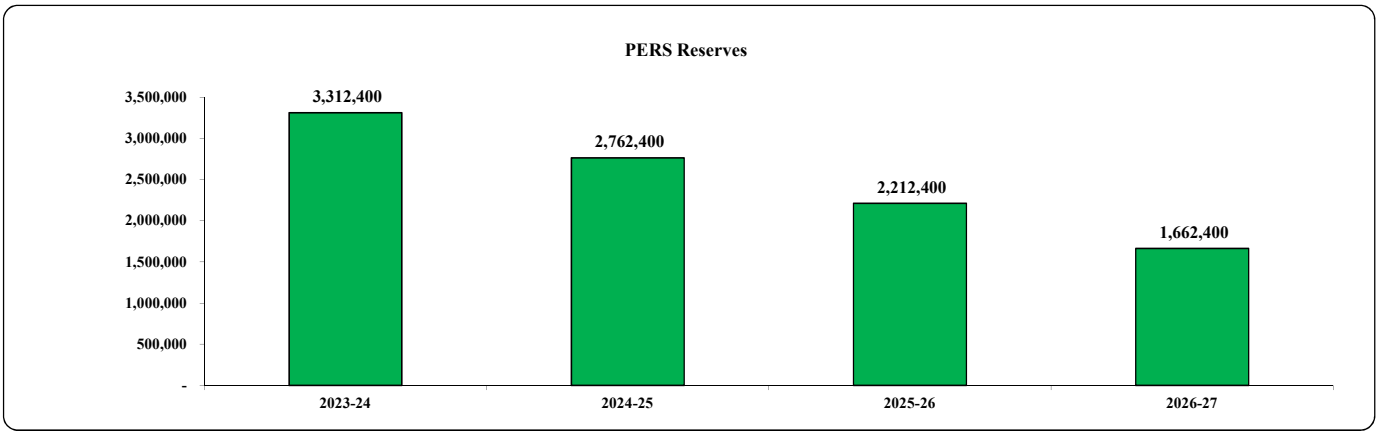
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
Local Sources	326,226	597,858	175,000	175,000		
Intermediate Sources	3,000	2,250	11,330	11,330		
State Sources	136,626	800,202	1,731,729	1,750,000		
Federal Sources	-	-	13,000	13,000		
Transfers In	25,000	25,000	25,000	25,000		
Beginning Fund Balance	1,076,769	948,680	1,016,350	682,062		
TOTAL RESOURCES	**1,567,621**	**2,373,989**	**2,972,409**	**2,656,392**		
REQUIREMENTS						
Instruction	354,492	967,029	1,781,729	1,800,000		
Support Services	60,221	342,772	425,000	425,000		
Community Services	105,077	32,558	33,618	33,618		
Facilities Acquisition	99,151	15,281	50,000	50,000		
Transfers Out						
Contingency	873,680	941,350	607,062	272,774		
Unappropriated Fund Balance	75,000	75,000	75,000	75,000		
TOTAL REQUIREMENTS	**1,567,621**	**2,373,989**	**2,972,409**	**2,656,392**		



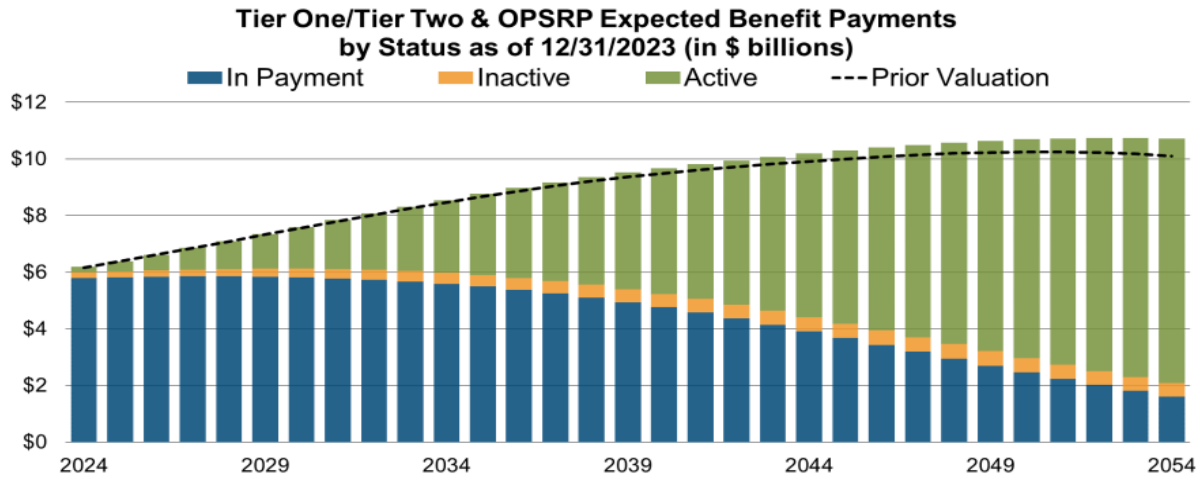
The FY26-27 Budget for Other Federal, State, and Local Programs includes the Food Service Capital Reserve and several smaller, mostly local grants. This includes, but is not limited to: Oregon Community Foundation, Medford Schools Foundation, Aspire, Project Dove, Anna May, Fred Meyer, summer school grant, and West Foundation. This area also includes state Summer School and English Learner Outcomes Program (ELOP) grants. For the Adopted budget for 2026-27, the $0.3M or 10.6% decrease in resources due to a smaller beginning fund balance.

Special Revenue Funds - PERS Reserves

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
Transfers In to PERS	-		-	-		
Beginning Fund Balance	3,312,400	2,762,400	2,212,400	1,662,400		
TOTAL RESOURCES	**3,312,400**	**2,762,400**	**2,212,400**	**1,662,400**		
REQUIREMENTS						
Transfer to GF	550,000	550,000	550,000	550,000		
Contingency	2,762,400	2,212,400	1,662,400	1,112,400		
Unappropriated Fund Balance						
TOTAL REQUIREMENTS	**3,312,400**	**2,762,400**	**2,212,400**	**1,662,400**		

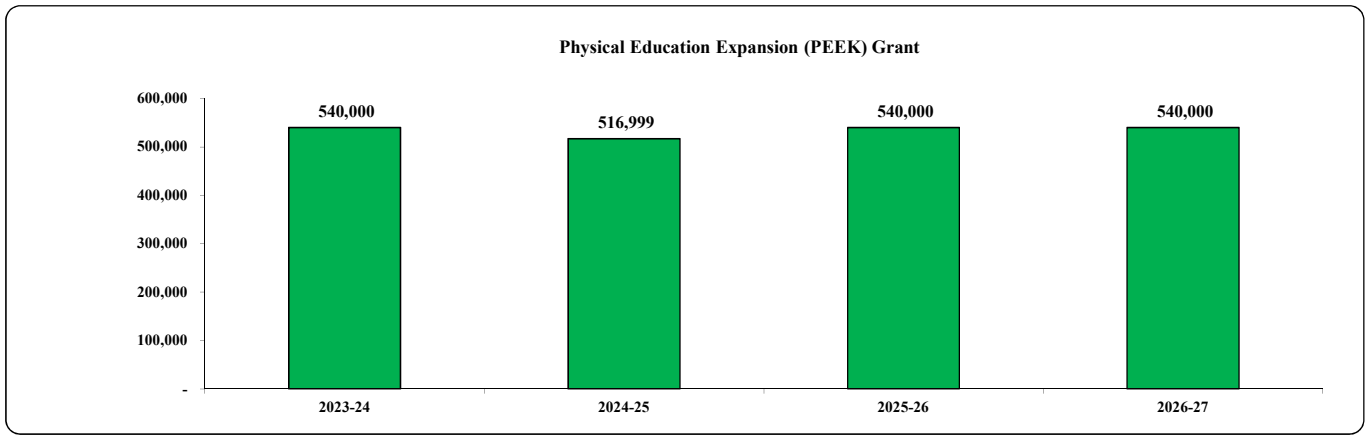


This fund represents the PERS reserve that was originally setup to partially offset large rate increases in the PERS rate over the 2017-19 biennium and beyond. In FY26-27 there will be a transfer of $0.55M to the General Fund. This fund has approximately three years left of transfers at the current rate. The graph below shows future expected Oregon PERS benefit payouts over time. Benefit payouts are currently projected to peek in the year 2052.



Special Revenue Funds - Physical Education Expansion (PEEK) Grant

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
State Sources	250,000	254,000	250,000	250,000		
Transfer from GF	290,000	262,999	290,000	290,000		
Beginning Fund Balance						
TOTAL RESOURCES	**540,000**	**516,999**	**540,000**	**540,000**		
REQUIREMENTS						
Instruction	540,000	516,999	540,000	540,000		
Contingency						
TOTAL REQUIREMENTS	**540,000**	**516,999**	**540,000**	**540,000**		



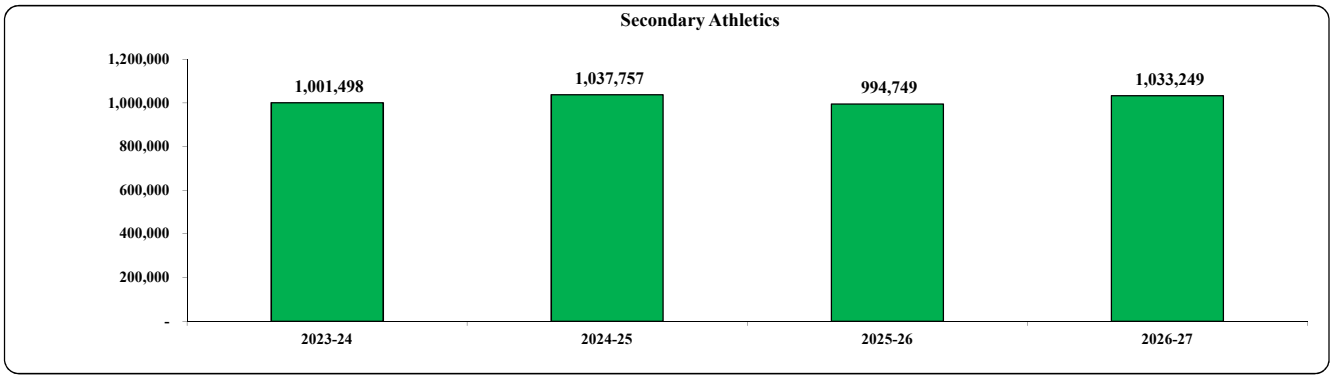
This page shows the Physical Education Expansion (PEEK) Grant. The District expects to be awarded the PEEK Grant again for the FY26-27 school year, in the amount of $250K. We will be notified regarding the FY26-27 school year in the summer of 2026.

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 received the most funds from this grant.

Special Revenue Funds - Secondary Athletics

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
Admissions	145,404	162,332	147,000	155,000		
Participation Fees	153,769	199,669	155,000	170,000		
Other Local Sources	35,587	49,227	26,000	26,000		
State Sources - OSAA	34,214	-	-	-		
Transfer from GF	620,000	620,000	575,000	575,000		
Beginning Fund Balance	12,523	6,528	91,749	107,249		
TOTAL RESOURCES	**1,001,498**	**1,037,757**	**994,749**	**1,033,249**		
REQUIREMENTS						
Instruction - Middle School Co-Curricular:						
Salaries and Wages	-	-	600	600		
Employee Benefits	-	-	150	150		
Purchased Services	64,199	45,202	68,850	68,850		
Supplies and Materials	29,910	32,173	35,500	50,500		
Capital Outlay	1,218	34,367	6,000	6,000		
Other Objects	2,847	2,441	3,000	3,000		
Total Middle School	**98,174**	**114,183**	**114,100**	**129,100**		
Instruction - High School Co-Curricular						
Salaries and Wages	-	-	60,000	76,000		
Employee Benefits	-	-	15,000	15,000		
Purchased Services	662,204	536,910	541,750	545,503		
Supplies and Materials	128,530	132,178	84,650	96,650		
Capital Outlay	41,700	43,034	20,000	20,000		
Other Objects	64,363	119,703	52,000	52,000		
Total High School	**896,796**	**831,825**	**773,400**	**805,153**		
Contingency	6,528	91,749	107,249	98,996		
Fund Balance						
TOTAL REQUIREMENTS	**1,001,498**	**1,037,757**	**994,749**	**1,033,249**		



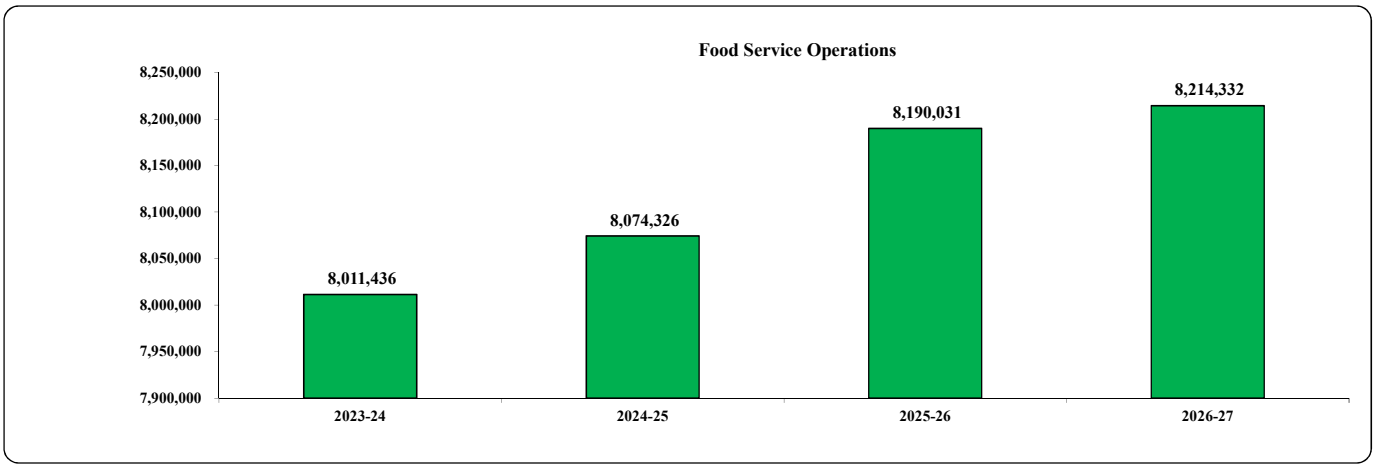
Secondary Athletics includes revenues and expenses other than the coaching stipends that are paid for by the General Fund (GF) in function 1122 (p.37) and 1132 (p.41). In FY26-27, the GF will transfer $575K to help support this fund. Other revenues are received from admission fees to games and participation fees from athletes.

Other revenue sources include athletic participation fees, and except for football participation fees, these have remained unchanged for several years. The Medford School District has worked to keep the cost of participation fees down for families and remain some of the lowest in our area. Admissions fees have remained consistent with what other schools in our conference charge.

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

Special Revenue Funds - Food Service Operations

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
Daily Sales - School Lunch Program	-	-	-	-		
Other Local Sources	186,035	193,014	50,000	50,000		
Federal Sources - School Lunch	5,054,003	6,180,886	6,131,974	6,242,695		
Other Sources	952,561	493,858	602,561	602,561		
Transfer						
Beginning Fund Balance	1,818,838	1,206,568	1,405,496	1,319,076		
TOTAL RESOURCES	**8,011,436**	**8,074,326**	**8,190,031**	**8,214,332**		
REQUIREMENTS						
Community Services:						
Salaries/Wages/Benefits						
Purchased Services	5,484,119	5,629,080	5,867,666	6,014,358		
Supplies and Materials	254,385	40,932	263,289	42,364		
Other (Primarily Indirect Overhead to General Fund)	200,000	219,122	240,000	240,000		
Capital Outlay	866,364	779,696	500,000	500,000		
Total Community Services	**6,804,868**	**6,668,830**	**6,870,955**	**6,796,722**		
Transfers	-	-	-	-		
Contingency	1,206,568	1,405,496	1,319,076	1,417,610		
Fund Balance	-	-	-	-		
TOTAL REQUIREMENTS	**8,011,436**	**8,074,326**	**8,190,031**	**8,214,332**		



Total requirements are up $0.024M or 0.3% from the prior year. The $0.5M in Capital Outlay for FY26-27 is for outdoor eating area improvements at various locations.

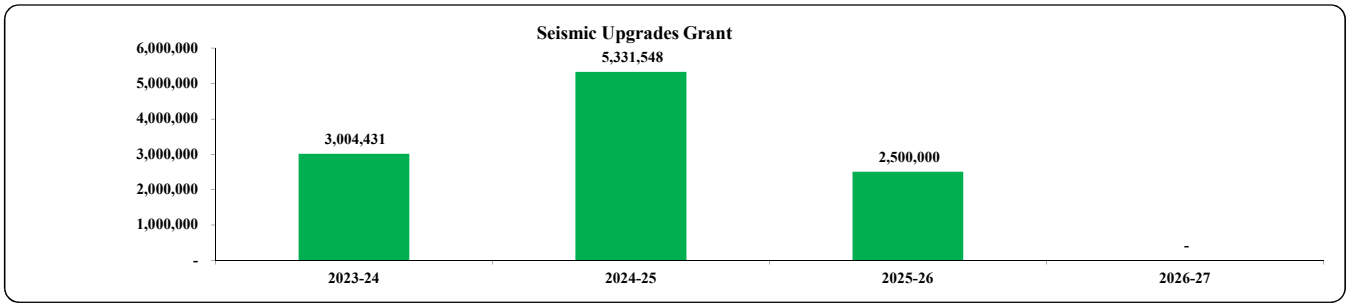
MSD food services are provided for students by Sodexo, Inc. The majority of the anticipated requirements or expenditures are reflected in Purchased Services, which is primarily comprised of Sodexo's fee to the district, which includes all food, supplies, and labor that go into providing individual meals. The remainder of the expenditures is in Supplies and Materials, which is used primarily for commodities. This is required to be accounted for separately and the value is reimbursed to the District by Sodexo as received, and in Capital Outlay, which is primarily used for anticipated replacement of kitchen hardware.

Sodexo serves approximately 1,700,100 meals and equivalent meals per year to students across all 21 school locations. Meals are calculated on the following contractual basis, set by ODE: Lunch and Supper = 1/1, Breakfast = 2/1, Afterschool Snacks = 3/1, Equivalent meals = $4.99/1.

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

Special Revenue Funds - Seismic Upgrades Grant

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
State Sources	598,834	5,191,040	2,500,000			
Transfer from General Fund	2,650,000	-	-	-		
Beginning Fund Balance	(244,403)	140,508	-	-		
TOTAL RESOURCES	**3,004,431**	**5,331,548**	**2,500,000**	**-**		
REQUIREMENTS						
Transfer from General Fund	-	-	-	-		
Capital Outlay	2,863,923	5,331,548	2,500,000	-		
Contingency	140,508					
TOTAL REQUIREMENTS	**3,004,431**	**5,331,548**	**2,500,000**	**-**		



The MSD has seismically upgraded several facilities, but does not have a grant or plans to do so in FY26-27. In 2016-2017, we worked closely with local engineers to develop a districtwide seismic assessment to assist with prioritization and focus resources appropriately. In 2019, we updated the District seismic assessment to further focus our efforts.

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

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

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

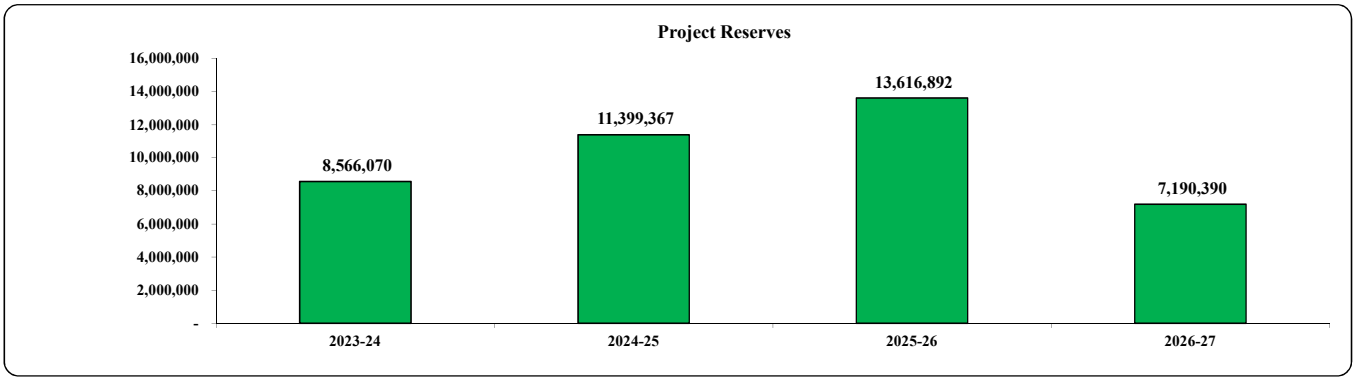
The Jacksonville Elementary Phase I seismic upgrade began in June 2023, and was completed in August of 2023. The entire campus was updated to immediate occupancy standards when Phase II was substantially completed in September of 2024. This project was accomplished through $2,499,070 in SRGP funding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

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

MSD will continue to work toward accomplishing all life safety and immediate occupancy seismic goals in the years to come.

Special Revenue Funds - Project Reserves

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
Transfer from General Fund	4,335,000	7,017,001	8,010,300	5,158,000		
Transfer from General Fund: Turf Replacement	20,000	20,000	20,000	20,000		
Other (including PPC, ETO)	417,147	908,229	400,000	470,000		
Construction Excise Tax (CET)	1,200,488	1,076,699	830,000	830,000		
Beginning Fund Balance	2,593,435	2,377,439	4,356,592	712,390		
TOTAL RESOURCES	**8,566,070**	**11,399,367**	**13,616,892**	**7,190,390**		
REQUIREMENTS						
Instruction:						
Textbooks	796,629	1,387,614	2,500,000	1,750,000		
Total Instruction	**796,629**	**1,387,614**	**2,500,000**	**1,750,000**		
Network and Telecommunication Services (NTS)						
IT Hardware Spending	1,249,014	1,322,091	928,000	892,700		
Total NTS Support Services	**1,249,014**	**1,322,091**	**928,000**	**892,700**		
Facilities Acquisition and Construction:						
Support Service Spending			458,000	250,000		
Capital Spending	4,142,988	4,333,070	9,018,502	3,671,050		
Total Facilities Acquisition and Construction	**4,142,988**	**4,333,070**	**9,476,502**	**3,921,050**		
Total Spending	**6,188,630**	**7,042,775**	**12,904,502**	**6,563,750**		
				-		
Stadium Turf Replacement Reserves	282,515	302,515	302,515	322,515		
Curriculum Reserves				-		
Contingency	2,094,924	4,054,077	409,875	304,125		
TOTAL REQUIREMENTS	**8,566,070**	**11,399,367**	**13,616,892**	**7,190,390**		



The Project Reserves Fund is dedicated primarily for curriculum, computer hardware, computer software, large facility repair and maintenance projects, and reserves. The fund is budgeted to receive a $5.178M transfer from the General Fund in FY26-27 for these purposes. The fund includes a $20K transfer from the General Fund, which is reserved for future turf replacement 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 $0.47M. PPC credits are earned for energy savings projects implemented and approved by the Oregon Department of Energy. Most of the PPC credits were earned during the 2006-2012 bond construction and are coming to an end in the next few years.

Year over year requirements are down -$6.43 M or -47.2% due primarily to two unusually large one-time capital projects for SMHS track and field and Innovation Academy classroom buildout.

This section describes the three areas that are funded under Project Reserves: Curriculum ($1.75M) for World Languages, Network and Telecommunication Services ($0.893M), and Facilities ($3.921M), which are described in detail in the following pages.

Special Revenue Funds - Project Reserves

Capital and Repair and Maintenance Projects Planned for FY26-27

Facilities Projects

Furniture Replacement	Dollars	Project Code	Project Manager
Furniture Replacement Cycle (Administration)	5,000	27PRRFFN00	Facilities
Furniture Replacement Cycle (Elementary)	45,000	27PRRFFNXX	Facilities
Furniture Replacement Cycle (Secondary)	50,000	27PRRFFNXX	Facilities

Site Improvements			
Washington Parking Lot	250,000	27PRRFPK56	Facilities
Lone Pine Parking Lot	210,000	27PRRFPK40	Facilities
Hedrick Roofing	154,000	27PRRFRF06	Facilities
North Roofing-Science & Graphic Arts Building	340,000	27PRRFRF01	Facilities
Columbus Warehouse Roof	146,000	27PRRFRF00	Facilities
Jackson Track	125,000	27PRRFTK24	Facilities
Griffin Creek Restroom Upgrades	35,000	27PRRFRX12	Facilities
ADA Upgrades - North	200,000	27PRRFPADA	Facilities
HVAC Equipment Replacement	50,000	27PRRFHV00	Facilities
Parking Lot Lighting	100,000	27PRRFLT00	Facilities
Lone Pine Security Vestibule	91,050	27PRRFSE40	Facilities
Abraham Lincoln Track	70,000	27PRRFTK11	Facilities
Long Span Truss Inspection & Repair	1,800,000	26PRRFBEAM	Facilities
SPED Facility Upgrades	250,000	27PRRFSPED	Facilities
Total Maintenance Projects FY26-27	**3,921,050**		

Special Revenue Funds - Project Reserves

Capital Repairs Fund Narratives

Capital and Repair and Maintenance Project Narratives FY26-27

Furniture

Furniture Replacement Cycle – Administration ($100,000)

Furniture replacement cycle funds for Administration $5,000, Elementary Schools $45,000 and Secondary Schools $50,000

Site Improvements

Washington Parking Lot ($250,000)

The Washington site needs additional parking spaces. This project will create twenty-four additional spaces where the Pre-K playground was located. The parking area will be code compliant, adding required green space and lighting.

Lone Pine Parking Lot ($210,000)

The Lone Pine primary parking lot is in need of repairs. These funds will be used to repair and seal the existing parking area and re-apply appropriate paint lines.

Hedrick Roofing ($154,000)

The entire Hedrick campus is in need of a new roof. We have identified the most deficient area to be the east roof paralleling Keene Way. This project will replace the current roof that was installed in 2008 with a new membrane roof including a No Dollar Limit (NDL) 20 year warranty.

North Roofing - Science & Graphic Arts Building ($340,000)

Both of these buildings show significant signs of cracking in the roofing material. This project will replace the current roofs that were installed in 1990 and 2000 respectively, with a new membrane roof including a No Dollar Limit (NDL) 20 year warranty.

Columbus Warehouse Roof ($146,000)

The District Warehouse has several leaks that could potentially damage items stored there. This project will remove the old roofing that was installed in 1985, and replace it with a new membrane roofing material that includes a No Dollar Limit (NDL) 20 year warranty

Jackson Track ($125,000)

These funds will be used to replace Jackson Elementary' s deteriorated track. The current track has degraded to little more than gravel. The track area will be re-graded and prepared for asphalt with an upgraded substrate.

Griffin Creek Restroom Upgrades ($35,000)

These funds will be used to resurface the floors and replace the damaged stall panels in the boys and girls restrooms adjacent to room 25.

ADA Upgrades - North ($200,000)

A recent ODE assessment of the District's ADA compliance at North produced a list of upgrades that need to be addressed. Most of the items pertain to Accessible parking spaces and path of travel from these spaces to the building entrances. Others will be included in the gym rebuild. One item that will account for most of these funds is an ADA accessible path to the new Field House.

HVAC Equipment Replacement ($50,000)

These funds will be used to replace antiquated rooftop equipment.

Parking Lot Lighting ($100,000)

In an effort to create safer parking areas, these funds will be used to add LED lighting to the parking lot at Jacksonville Elementary.

Lone Pine Security Vestibule ($91,050)

These funds will cover the cost associated with the addition of a security vestibule at Lone Pine.

Special Education Facilty Upgrades $250,000

Facility upgrades necessary to house MAPS and FOCUS classes at various school locations

Long Beam Span Inspection & Repairs ($1,800,000)

Second year of long beam span inspection & repair as required by insurance

Abraham Lincoln Track ($70,000)

The ALE PTO has raised funds to replace their existing track. The project consists of removing the existing and replacing the asphalt with minimal work done to the substrate.

Total Capital Repair and Maintenance Projects FY26-27	**$**	**3,921,050**

Special Revenue Funds - Project Reserves

Network and Telecommunication Projects Planned for FY26-27

Description	JL or PO	Dollars	Manager
Computer Replacements	27PRRFCR00	254,700	Brabham
Security Camera Replacements	27PRRFSC00	320,000	Brabham
Copier Replacements	27PRRFCO00	118,000	Brabham
Projector Additions and Replacements	27PRRFPJ00	200,000	Brabham
Total Network & Telecommunication Projects FY26-27		**892,700**	

Computer Replacement ($254,700)

Computer replacements for school and district level administrative computers, after replacing teacher computers at all schools the previous two years.

Security Camera Replacements ($320,000)

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

Copier Replacements ($118,000)

Replacement of the oldest production copier in Print shop.

Projector Additions and Replacements ($200,000)

Installation of interactive short-throw projectors in non-core classrooms and replacement of the oldest projectors.

Total IT Infrastructure Projects FY26-27	**$**	**892,700**

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

Curriculum FY26-27

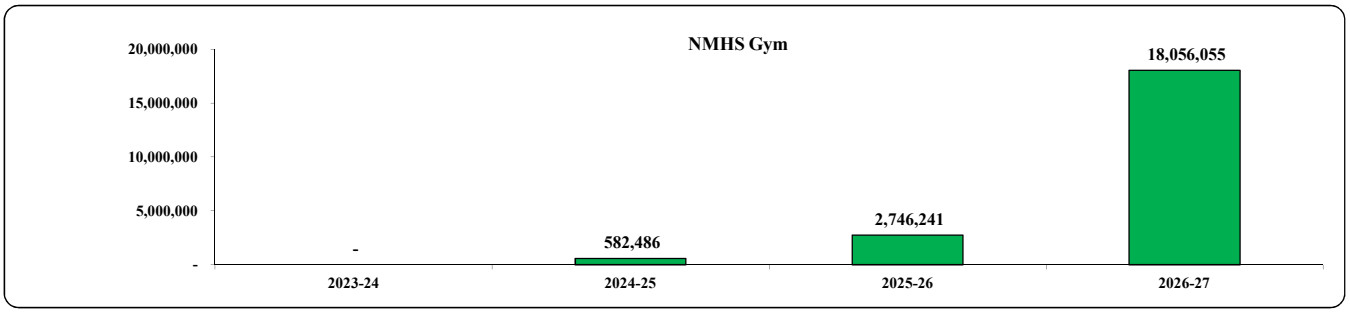
According to the adoption cycle, World Languages and the Arts instructional materials will be reviewed by teams of teachers for recommendation to the school board for approval. $1,750,000.00 is currently budgeted in Curriculum expenditures for FY26-27. We will request that the board approved the expenditure and the materials will be implemented beginning August, 2027.

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 Oregon State Standards, 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.

Total Curriculum FY26-27 $1,750,000

Special Revenue Funds - NMHS Gym Rebuild

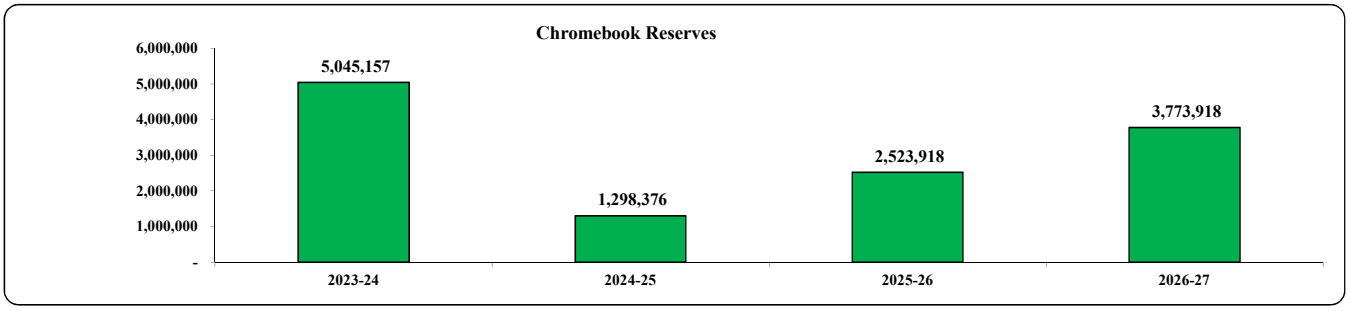
Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
Transfer from GF			607,700			
Local Revenue		582,486	1,582,486	18,000,000		
Beginning Fund Balance			556,055	56,055		
TOTAL RESOURCES	**-**	**582,486**	**2,746,241**	**18,056,055**		
REQUIREMENTS: Capital						
Capital Spending		26,431	2,690,186			
Total Capital Spending	**-**	**26,431**	**2,690,186**	**18,023,569**		
Contingency	-	556,055	56,055	32,486		
Unappropriated Fund Balance						
TOTAL REQUIREMENTS	**-**	**582,486**	**2,746,241**	**18,056,055**		

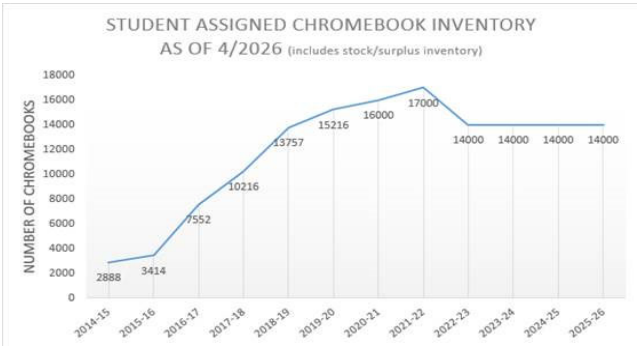


This page is to outline the spending for the North Medford High School gym rebuild. This also includes the out building for PE during the time that the gym is under construction/repair. Insurance has approved repairs and they are underway and will continue throughout the next fiscal year.

Special Revenue Funds - Support Services for Chromebook Spending

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
Transfer from GF	1,250,000	1,250,000	1,250,000	1,250,000		
Local Revenue	30,769	48,376	-	-		
Beginning Fund Balance	3,764,388	-	1,273,918	2,523,918		
TOTAL RESOURCES	**5,045,157**	**1,298,376**	**2,523,918**	**3,773,918**		
REQUIREMENTS: Instruction						
Support Services	5,045,157	24,458	-	-		
Total Instruction	**5,045,157**	**24,458**	**-**	**-**		
Contingency	-	1,273,918	2,523,918	3,773,918		
TOTAL REQUIREMENTS	**5,045,157**	**1,298,376**	**2,523,918**	**3,773,918**		



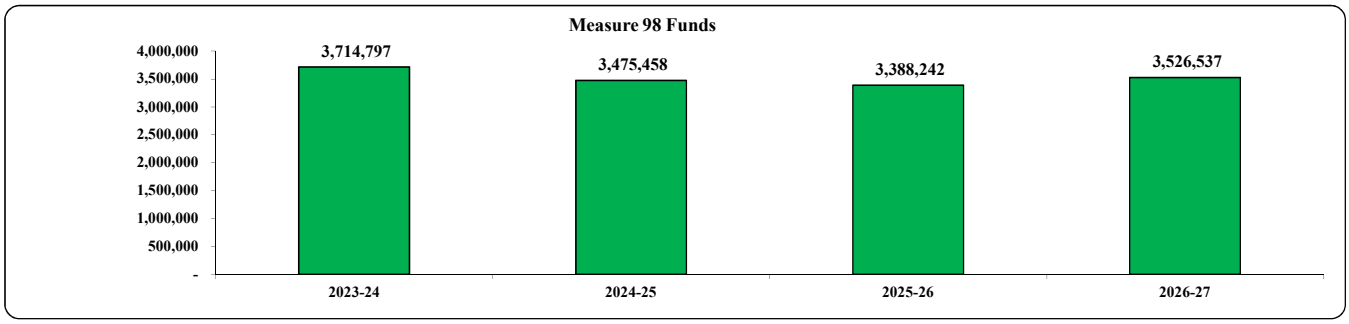


Chromebook Narrative

The District began setting aside $1.25M each year starting in FY20-21 towards a new Chromebook Reserves account. Chromebooks cost approximately $400 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.115-119) and the General Fund function Network and Telecommunication Services, 2669 (p.98). In January 2024 the District refreshed all student Chromebooks. In FY26-27 the number of Chromebooks remains static at 14,000.

Special Revenue Funds - Measure 98 High School Success

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
State Sources	3,718,715	3,467,009	3,388,242	3,526,537	-	
Beginning Fund Balance	(3,918)	8,448	(0)	0		
TOTAL RESOURCES	**3,714,797**	**3,475,458**	**3,388,242**	**3,526,537**		
REQUIREMENTS: Instruction:						
CTE	1,458,257	1,324,419	1,125,461	1,171,559		
College and Career Readiness	1,192,078	1,306,352	1,131,391	1,177,489		
Dropout Prevention	1,056,014	844,687	1,131,391	1,177,489		
Total Instruction	**3,706,349**	**3,475,458**	**3,388,242**	**3,526,537**		
Contingency	8,448	(0.00)	0	0		
TOTAL REQUIREMENTS	**3,714,797**	**3,475,458**	**3,388,242**	**3,526,537**		



In November 2016, Oregon voters passed ballot Measure 98 also known as the High School Success (HSS) Act. Coming on the heels of the Great Recession which resulted in deep cuts to Oregon public education, the High School Success Act aims to reestablish and expand Career and Technical Education (CTE), enhance college and career readiness, and significantly increase drop-out prevention services. The bulleted items below highlight Medford School District's High School Success investment priorities:

Career and Technical Education

• Continue development and expansion of CTE programs aligned with Rogue Valley workforce priorities: Construction Technology, Manufacturing, Health Science, Education, Computer Science/IT, Agriculture, Culinary, Engineering, Emergency Services, and Transportation
• Expand construction trades pre-apprenticeship (MPACT) training to include: Plumbing, Electrical, HVAC and Residential Carpentry
• Provide all high school students community-based, career training opportunities.
• Expand work-based learning opportunities for all CTE students including pre-apprenticeships, youth internships and integrated work-simulations
• Deepen and expand partnerships with industry employers and community colleges to facilitate CTE students' successful transition into the workforce or postsecondary enrollment
• Expand introductory level CTE courses into middle schools
• Maintain the FTE, equipment and learning resources needed to support MSD CTE programs

College Level Opportunities

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

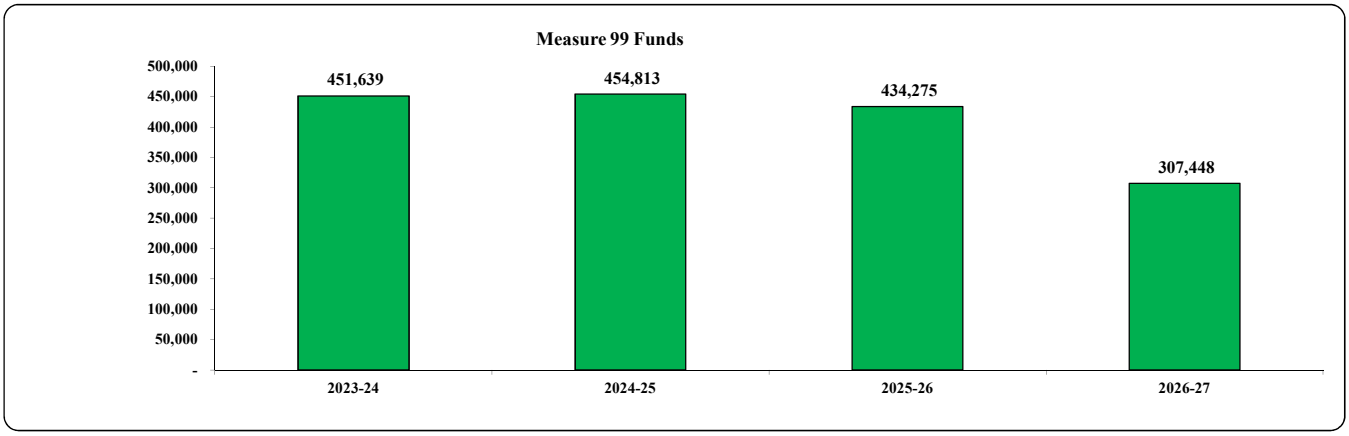
Drop Out Prevention

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

For 2026-27 HSS will fund approximately 21.45 FTE

Special Revenue Funds - Measure 99 Outdoor School

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
State Sources	346,564	358,370	358,964	250,000		
Beginning Fund Balance	105,075	96,443	75,311	57,448		
TOTAL RESOURCES	**451,639**	**454,813**	**434,275**	**307,448**		
REQUIREMENTS						
Instruction	355,196	379,502	376,827	250,000		
Total Instruction	**355,196**	**379,502**	**376,827**	**250,000**		
Pass-through to Charter Schools						
Contingency	96,443	75,311	57,448	57,448		
TOTAL REQUIREMENTS	**451,639**	**454,813**	**434,275**	**307,448**		



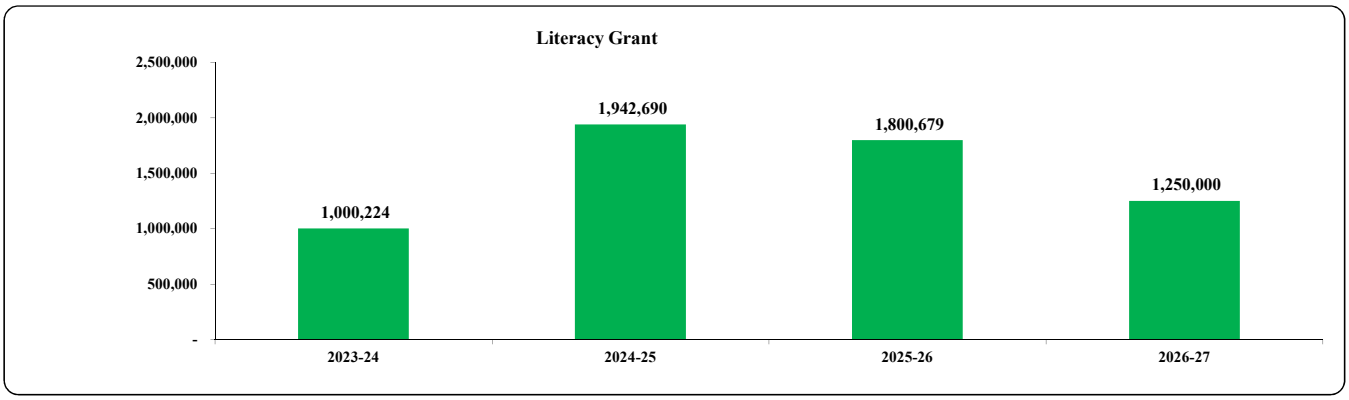
Measure 99 created an Outdoor School Education Fund from Oregon State Lottery Funds. The measure required that withdrawals from the State Lottery Fund cannot reduce lottery proceeds dedicated to the restoration and preservation of parks, beaches, watersheds, and native fish and wildlife. The Outdoor School Education Fund was designed to provide Oregon fifth- and sixth-grade students with an outdoor school program. The Oregon State University Extension Service assists in the administration of the funds.

MSD is given a dollar amount per student based on the length of each program, ranging from $80 per student for three days (with no overnights) up to $456 for six days (with five overnights).

Continued funding of this program is contingent on many factors at the state level and at the time of the adoption of the budget funding for 2026-27 has not been finalized but is expected to be below prior year levels due to cuts in funding.

Special Revenue Funds - Literacy Grant

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
State Sources	1,000,224	1,046,216	1,793,160	1,250,000		
Beginning Fund Balance		896,474	7,519			
TOTAL RESOURCES	**1,000,224**	**1,942,690**	**1,800,679**	**1,250,000**		
REQUIREMENTS						
Instruction	103,750	1,935,171	1,800,679	1,250,000		
Contingency	896,474	7,519	-	-		
TOTAL REQUIREMENTS	**1,000,224**	**1,942,690**	**1,800,679**	**1,250,000**		



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

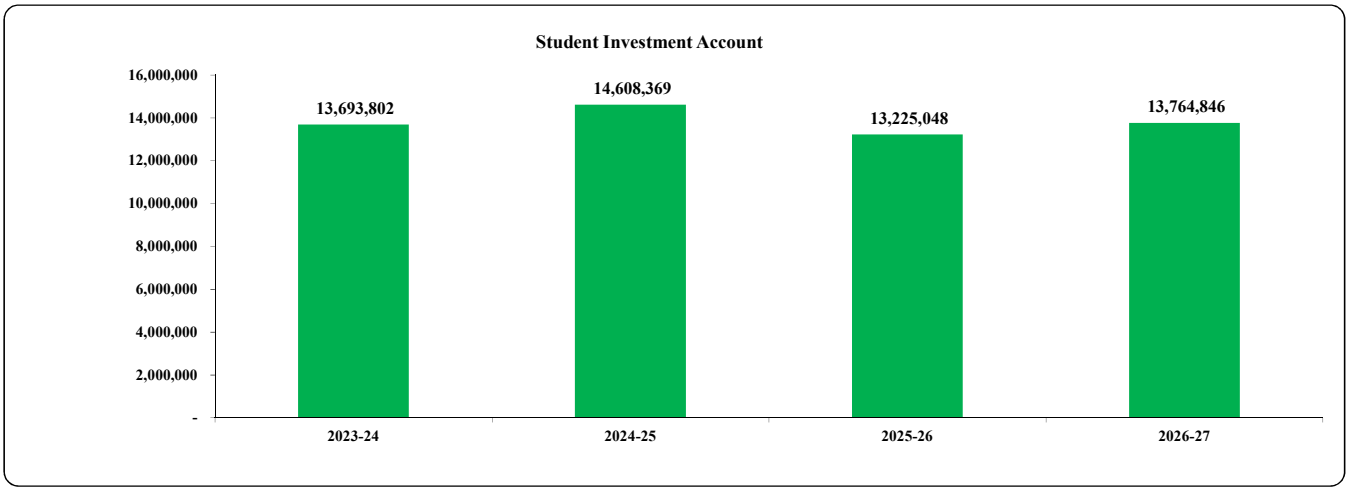
MSD Educators will undergo targeted professional development and coaching centered around evidence-based literacy strategies, designed to enhance literacy instruction and support them in the use of rigorous curriculum.

One way we assess student growth is by utilizing i-Ready Diagnostic. The i-Ready diagnostic is an individualized, computerized, adaptive assessment of phonemic awareness, phonics, high frequency words, vocabulary, comprehension of literature, and comprehension of informational text. The data is used to group students for Additional Targeted Instruction. It is also used to monitor district level systems' health. ($73K)

There is a budget for 4 FTE of Literacy Coaches will be funded from this grant to provide Professional Development and Coaching to staff for the implementation of the Medford SD Early Literacy Plan. ($705K)

Special Revenue Funds - Student Investment Account

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
State Sources	13,030,153	13,624,217	13,225,048	13,764,846	-	-
Beginning Fund Balance	663,649	984,153				
TOTAL RESOURCES	**13,693,802**	**14,608,369**	**13,225,048**	**13,764,846**		
REQUIREMENTS						
Instruction	7,619,130	10,367,990	7,930,908	8,470,706		
Support Services	4,573,017	3,958,964	4,755,938	4,755,938		
Community Services	517,502	281,415	538,202	538,202		
Facilities Acquisition/Construction						
Contingency	984,153	0	-	-		
Unappropriated Fund Balance & Reserves						
TOTAL REQUIREMENTS	**13,693,802**	**14,608,369**	**13,225,048**	**13,764,846**		



The Student Investment Account (SIA) is funded by a 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 year over year plan is shown on the following page. The SIA budget from the state has been in fluctuation and the District will adjust the allocated sources as needed. The SIA budget is expected to decrease in FY26-27, which is compensated for by transferring FTE from the SIA budget to the General and Title Funds.

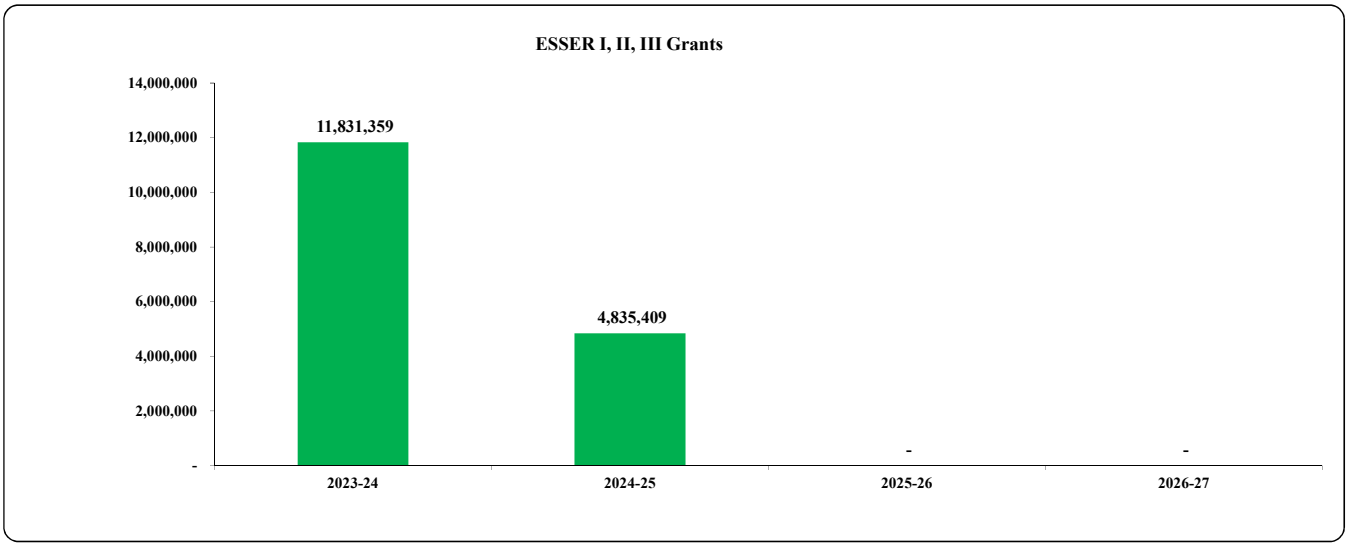
Special Revenue Funds - Student Investment Account

	2025-26			2026-27	
Description	FTE	Budget		FTE	Budget
Decrease SPED class size and caseloads	18.75	$2,390,398.16		18.75	$2,485,414.09
Non SPED class size reduction K-12	26.00	3,167,232.28		25.00	3,185,569.31
Elementary School Assistant Principals	10.00	1,901,064.71		10.00	1,986,150.91
Community Outreach Liasons	3.00	298,417.53		3.00	310,200.38
Literacy and Math Curriculum Personnel & Activities	3.00	736,799.71		3.00	825,219.23
Expand On Site Kindergarten Readiness	Contracted Staff	375,000.00		Contracted Staff	375,000.00
Kindergarten Readiness Facility Improvements		5,000.00			5,000.00
Extended Learning		24,742.70			25,502.70
Well Rounded - Expand Enrichments in Elementary	9.00	1,162,297.34		9.00	1,208,389.23
Student Crisis Support	Contracted Staff	35,000.00		Contracted Staff	120,000.00
Social Development Curriculum		30,897.30			36,358.23
SEA Specialists	9.00	1,204,348.47		9.00	1,252,002.41
Family and Student Survey/Data Collection		17,205.53			17,205.53
SUBTOTAL	78.75	11,348,403.73		77.75	11,832,012.03
Indirect Overhead		500,000.00			500,000.00
Subtotal Excluding Charter Schools		11,848,403.73			12,332,012.03
Charter School Pass Through		1,376,644.56			1,432,834.15
GRAND TOTAL	78.75	13,225,048.29		77.75	13,764,846.18

The SIA for FY26-27 is 4.0% higher than 2025-26. The 2026-27 SIA budget had to reduce 1.0 FTE due to this funding level not covering all cost increases, primarily driven by the assumption of a 4.25% COLA. Outside of this one change, the overall program is consistent year over year.

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

Object Description	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
Federal Sources	11,831,359	4,835,409	-			
Beginning Fund Balance						
TOTAL RESOURCES	**11,831,359**	**4,835,409**	**-**			
REQUIREMENTS						
Instruction	3,647,930	1,310,137	-			
Support Services	451,714	380,913	-			
Community Services	2,091	1,009				
Facilities Acquisition/Construction	7,729,625	3,143,350	-			
Other Uses - Debt Service						
Other Uses: Transfers Out	-					
Contingency						
Unappropriated Fund Balance & Reserves						
Total Requirements	**11,831,359**	**4,835,409**	**-**			**-**



Elementary and Secondary School Emergency Relief (ESSER) funds are currently three separate Federal grants with a similar focus targeted to address the impacts that COVID-19 has had, and continues to have, on our educational community.

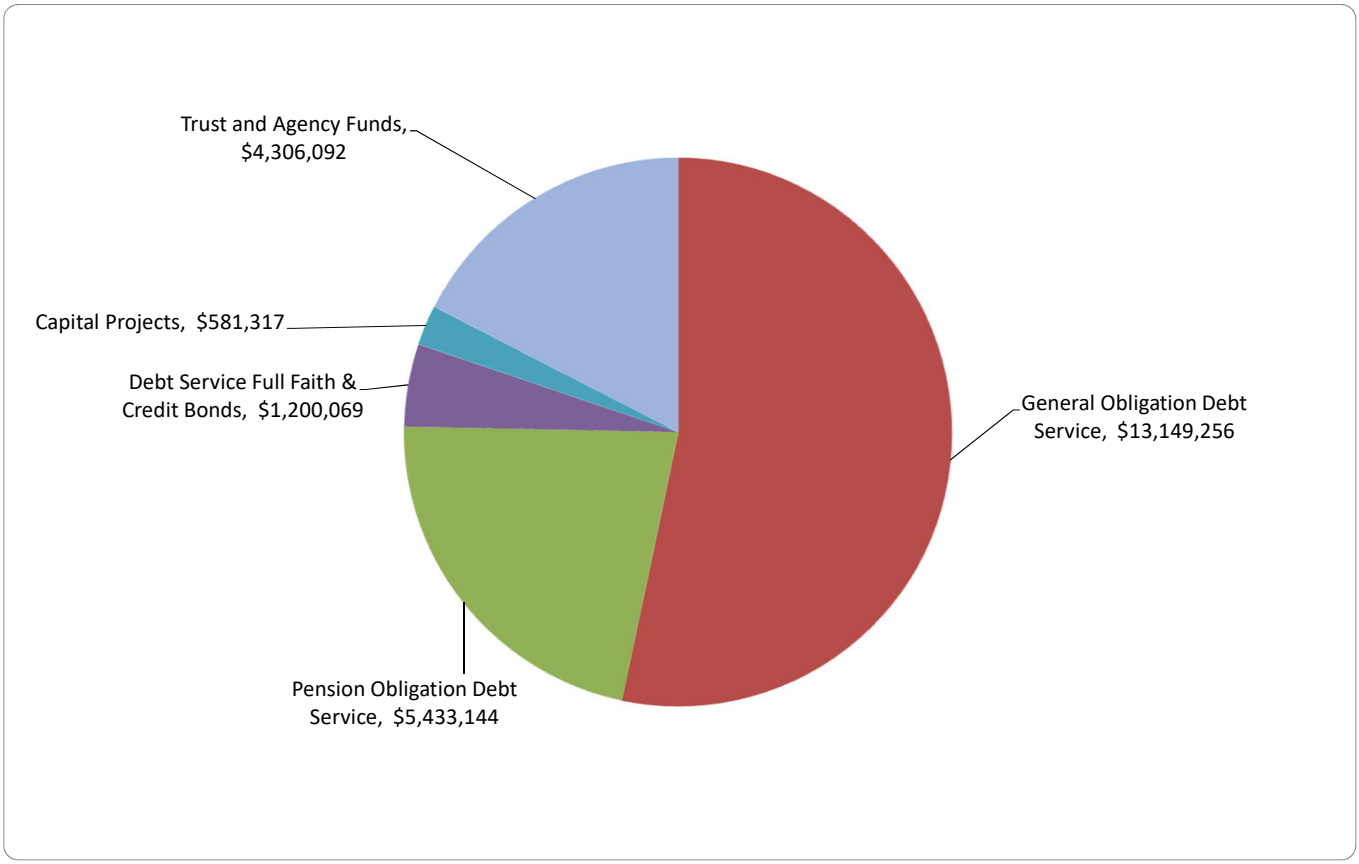
Acceptable uses of these funds are similar, though not exactly the same for all three grants, and they are defined in broad terms including, but not limited to:

• Other activities necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff
• Purchasing educational technology, which could include hardware, software, and connectivity, for students served by the LEA that aids in regular, substantive educational interaction between students and educators, including low-income students and students with disabilities
• Addressing learning loss among all students in all subgroups (20% of ESSER III)
• School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards and support student health needs (ODE agrees this also means the needs for additional instruction space)
• Providing resources for principals and others school leaders to address school-specific needs

The final ESSER III grant funding period ended 9/30/2024.

Resources and Requirements - Other Funds

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



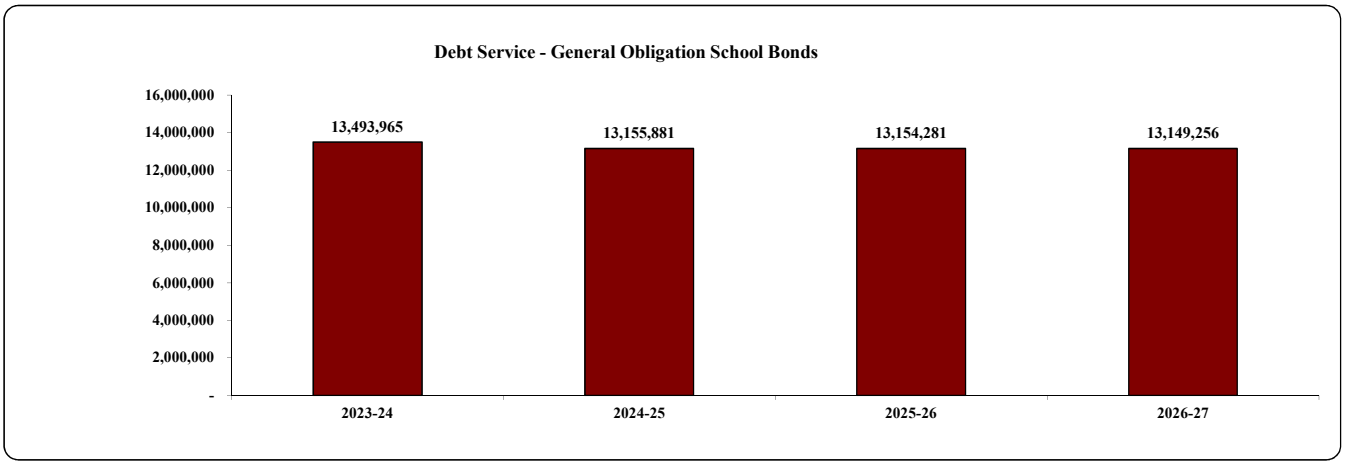
Other Funds Summary	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Debt Service - General Obligation School Bonds	13,493,965	13,155,881	13,154,281	13,149,256		-
Debt Service - Pension Obligation Bonds	5,592,466	5,997,316	6,058,057	5,433,144		-
Debt Service -2021 Full Faith & Credit Bonds	1,199,069	1,199,669	1,201,469	1,200,069		-
Subtotal Debt Service	20,285,501	20,352,866	20,413,807	19,782,469		-
Capital Projects Fund - 2021 Full Faith & Credit Bonds	(5,850)	-	-	-		-
Capital Projects Fund	454,979	511,110	537,317	581,317		-
Subtotal Capital Projects	449,129	511,110	537,317	581,317		-
Health Insurance Fund	21,423,247	6,746,816	-	-		-
Trust and Agency Funds - Student Scholarships	682,858	706,361	764,222	714,222		-
Trust and Agency Funds -Student Body Funds	3,541,239	3,741,852	3,661,870	3,591,870		-
Subtotal Trust and Agency	4,224,097	4,448,213	4,426,092	4,306,092		-
Total Appropriations	**46,381,973**	**32,059,005**	**25,377,217**	**24,669,878**		**-**

Other funds are down -$0.26M (-1%) due primarily to the natural decrease in the bond funds. Please see the following pages for detailed explanations.

Debt Service - General Obligation School Bonds

Debt Service General Obligation Bonds	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
Local Sources						
Current Year Taxes	12,247,711	12,250,421	12,430,475	12,425,450		
Prior Year Taxes	307,655	121,057	350,000	350,000		
Interest/Other	97,004	77,238	15,000	15,000		
Total Local Sources	**12,652,370**	**12,448,716**	**12,795,475**	**12,790,450**		
Beginning Fund Balance	841,595	707,165	358,806	358,806		
TOTAL RESOURCES	**13,493,965**	**13,155,881**	**13,154,281**	**13,149,256**		
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	8,300,000	8,645,000	8,935,000	9,330,000		
Interest Payments	4,486,050	4,151,325	3,858,475	3,458,450		
Dues and Fees	750	750	2,000	2,000		
TOTAL DEBT SERVICE*	**12,786,800**	**12,797,075**	**12,795,475**	**12,790,450**		
Contingency	707,165	358,806	358,806	358,806		
Unappropriated Fund Balance	-	-	-	-		
TOTAL REQUIREMENTS	**13,493,965**	**13,155,881**	**13,154,281**	**13,149,256**		

*Appropriation Level

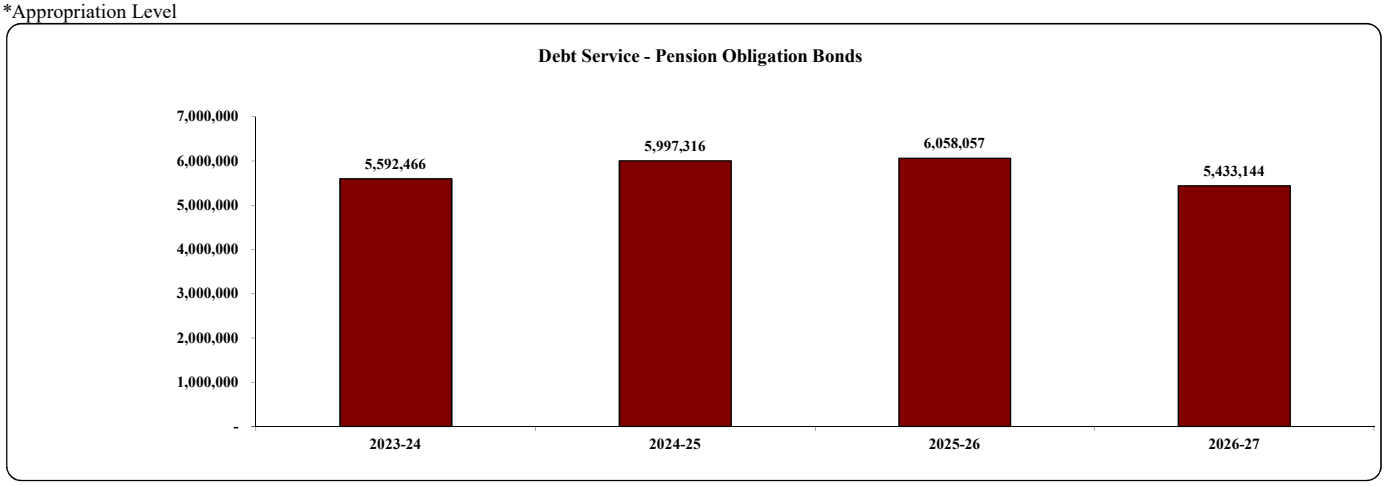


The District has one outstanding General Obligation Debt Bond issuance. The 2015 bonds refunded the majority, but not all, of the outstanding 2007A, 2007B, 2008 and 2009 bonds to reduce interest rates. The 2007A bond payments finished in 2016-17 and payments on the 2007B, 2008, and 2009 bond payments 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 FY26-27 will be $74.8M. 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	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
Local Sources:						
Services provided by other funds	5,067,990	5,183,010	5,050,000	4,582,072		
Other Sources:						
Interest/Other	2	7				
Beginning Fund Balance	524,475	814,299	1,008,057	851,072		
TOTAL RESOURCES	**5,592,466**	**5,997,316**	**6,058,057**	**5,433,144**		
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	3,770,000	4,195,000	4,650,000	5,140,000		
Interest Payments	1,007,418	793,509	555,485	291,644		
Dues and Fees	750	750	1,500	1,500		
UAL lump sum payment to PERS	-	-	-	-		
Total Debt Service*	**4,778,168**	**4,989,259**	**5,206,985**	**5,433,144**		
Contingency	814,299	1,008,057	851,072	-		
Unappropriated Fund Balance	-					
TOTAL REQUIREMENTS	**5,592,466**	**5,997,316**	**6,058,057**	**5,433,144**		

*Appropriation Level

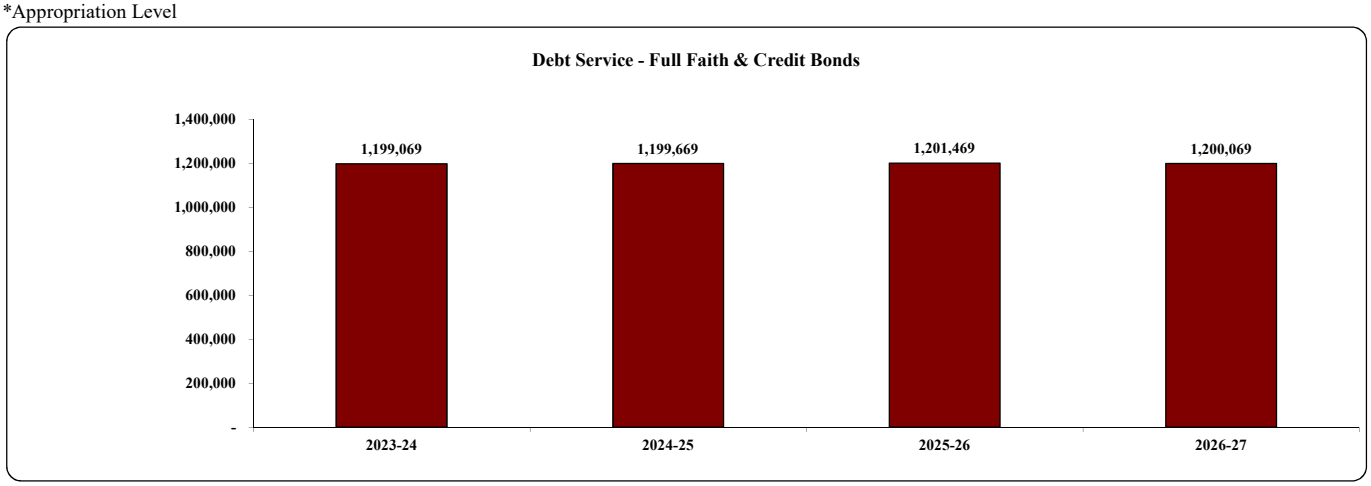


In 2007, the District issued $40.2M of Pension Obligation Bonds, the proceeds of which went directly to the Oregon Public Employee Retirement System (PERS) as a pre-payment on future District pension obligations for the purpose of reducing the District's annual PERS contribution rates. Debt Service is 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 FY26-27 there will be $5.14M in principal due on the Pension Obligation Bonds and the final principal payment will be made in June 2027.

Debt Service - 2021 Full Faith & Credit Bonds

Debt Service FFC Bonds	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
Resources:						
Transfer from General Fund	1,170,000	1,170,000	1,170,000	1,170,000		
Other Sources:						
Interest/Other						
Beginning Fund Balance	29,069	29,669	31,469	30,069		
TOTAL RESOURCES	**1,199,069**	**1,199,669**	**1,201,469**	**1,200,069**		
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	520,000	540,000	565,000	585,000		
Interest Payments	648,650	627,450	605,350	582,350		
Dues and Fees	750	750	1,050	1,050		
UAL lump sum payment to PERS						
Total Debt Service*	**1,169,400**	**1,168,200**	**1,171,400**	**1,168,400**		
Contingency	29,669	31,469	30,069	31,669		
Unappropriated Fund Balance	-	-	-	-		
TOTAL REQUIREMENTS	**1,199,069**	**1,199,669**	**1,201,469**	**1,200,069**		

*Appropriation Level

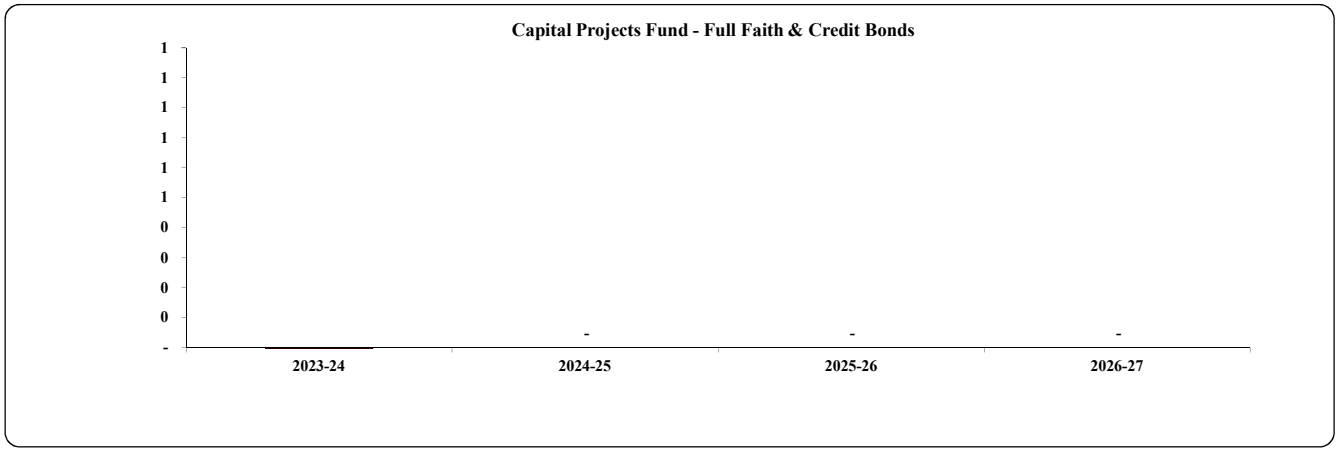


The District issued Full Faith & Credit Bonds in June 2021 to fund capital projects with a primary emphasis on seismically retrofitting the Oakdale Middle School. The issuance included $19.75M par bonds and $2.953M reoffering premium which netted $22.5M for construction after cost of issuance. Debt Service 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 FY26-27 there will be $17.155M in principal due on the Full Faith & Credit Bonds.

Capital Projects Fund - 2021 Full Faith & Credit Bonds

Capital Projects	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
Local Sources:						
Taxes						
Interest						
Other local sources						
Total Local Sources						-
State Sources:						
Beginning Fund Balance	(5,850)	-				
TOTAL RESOURCES	**(5,850)**	-	-			-
REQUIREMENTS						
Facilities Acquisition:						
Other OBJECTS	(5,850)	-	-			-
Total Facilities and Acquisition*	(5,850)	-	-			-
Other Uses:						
Bond Cost of Issuance						
Contingency	-	-	-			-
Unappropriated Fund Balance	-	-	-			-
TOTAL REQUIREMENTS	**(5,850)**	-	-			-

*Appropriation Level

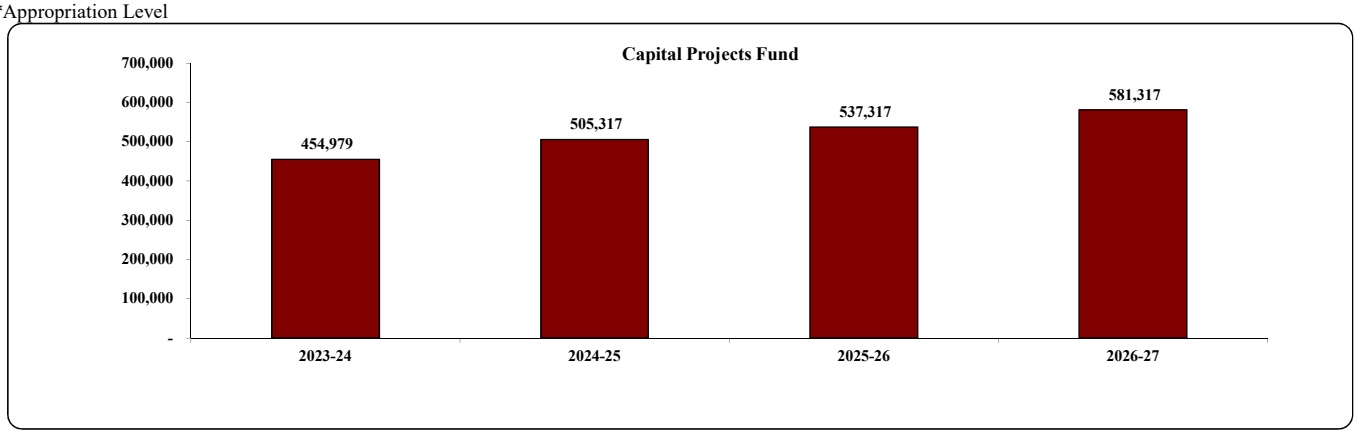


The District issued $22.5M of Full Faith and Credit Bonds net of premium that was primarily used to remodel the Oakdale Middle School which opened in fall of 2023. After cost of issuance net proceeds were $22.5M. The District used $17.5 M of these bond proceeds along with $13.7M of ESSER III funds for 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	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
Local Sources:						
Taxes	-					
Interest	30,830	31,000	12,000	30,000		
Other local sources	24,090	25,131	20,000	24,000		
Total Local Sources	**54,920**	**56,131**	**32,000**	**54,000**		
Beginning Fund Balance	400,059	454,979	505,317	527,317		
TOTAL RESOURCES	**454,979**	**511,110**	**537,317**	**581,317**		
REQUIREMENTS						
Facilities Acquisition & Construction		5,793	10,000	350,000		
Contingency	454,979	505,317	527,317	231,317		
Unappropriated Fund Balance	-	-	-	-		
TOTAL REQUIREMENTS	**454,979**	**505,317**	**537,317**	**581,317**		

*Appropriation Level



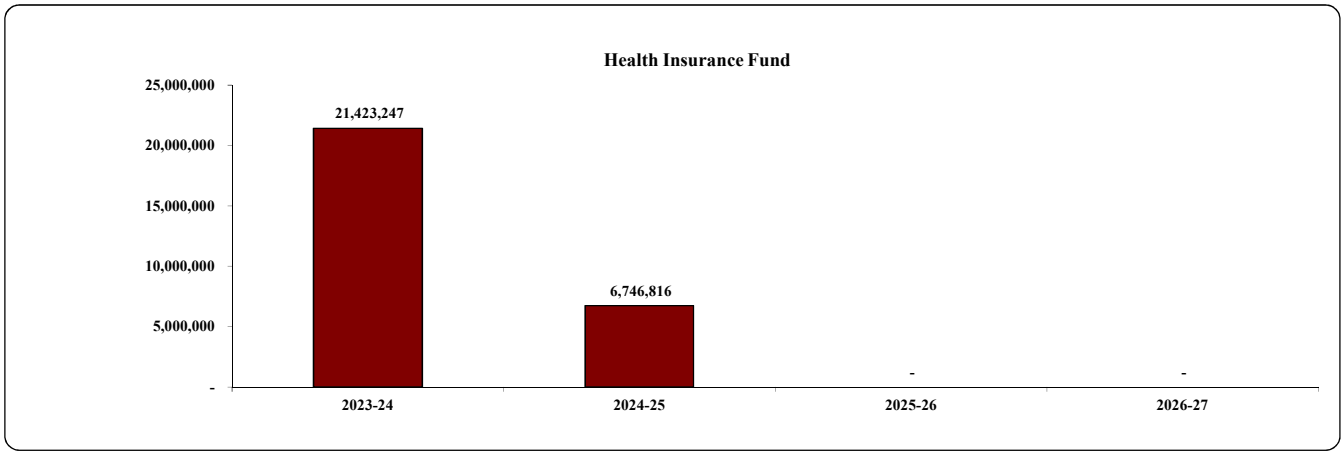
Bond funded construction was completed in FY12-13. This fund holds a note receivable from Madrone Trail Charter School for the West Side School sale because bond funds were used to make improvements at West Side School prior to the sale to Madrone Trail. The note receivable started in 2010 and has a twenty year term that runs through 2030. The balance of the note receivable at the beginning of FY26-27 is approximately $0.13M. The budget includes the collection of interest on the note.

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

Health Insurance Fund

Health Insurance	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
Local Sources:						
Interest	-					
Services Provided	19,513,831	4,602,212	-			
Transfers in From Other Funds	-	1,133,650				
Total Local Sources	**19,513,831**	**5,735,862**	**-**			
Beginning Fund Balance	1,909,416	1,010,954	-			
TOTAL RESOURCES	**21,423,247**	**6,746,816**	**-**			
REQUIREMENTS						
Support Services:						
Salaries and Wages	37,865	8,734				
Employee Benefits	14,943	1,604				
Purchased Services	3,021,847	1,019,072	-			
Purchased Services - Claims	17,323,552	5,717,406	-			
Supplies/Dues/Fees	14,085					
Total Support Services*	**20,412,293**	**6,746,816**	**-**			
Contingency	1,010,954	-	-			
Unappropriated Fund Balance	-					
TOTAL REQUIREMENTS	**21,423,247**	**6,746,816**	**-**			

*Appropriation Level

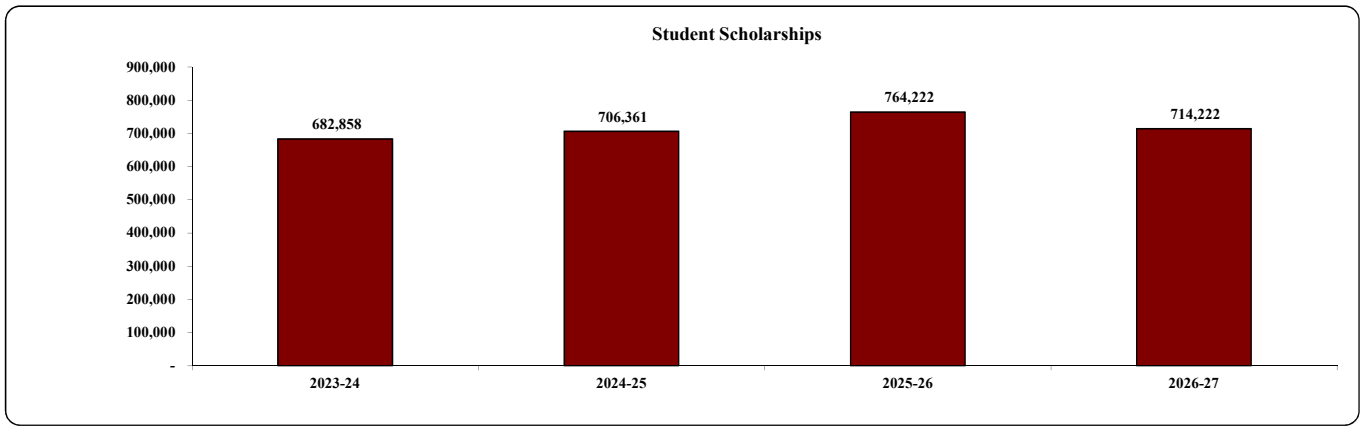


The self funded health insurance fund ended providing healthcare to District employees 9/30/2024. Healthcare is now purchased from the Oregon Educators Benefit Board (OEBB).

Trust and Agency Funds - Student Scholarships

Scholarships	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
Local Sources:						
Interest	19,767	22,830	20,000	20,000		
Contributions	200,201	191,937	215,000	215,000		
Other Local Sources	-	-	-	-		
Total Local Sources	**219,968**	**214,767**	**235,000**	**235,000**		
Beginning Fund Balance	462,890	491,594	529,222	479,222		
TOTAL RESOURCES	**682,858**	**706,361**	**764,222**	**714,222**		
REQUIREMENTS						
Instruction:						
Expenses	191,264	177,139	285,000	285,000		
Other - Transfers Out						
Other Uses:	-	-	-	-		
Contingency	491,594	529,222	479,222	429,222		
Unappropriated Fund Balance	-	-	-	-		
TOTAL REQUIREMENTS	**682,858**	**706,361**	**764,222**	**714,222**		

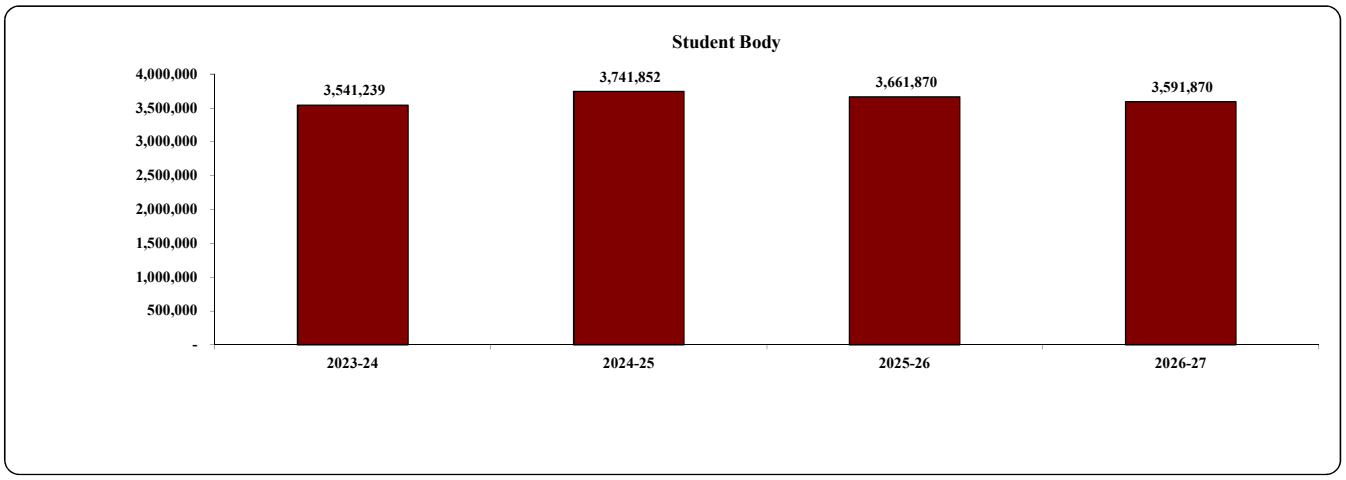
*Appropriation Level



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	2023-24 Actual	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
Local Sources:						
Interest	67,476	70,309	12,361	30,000		
Extra-Curricular Activities	1,626,044	1,863,528	1,800,000	1,800,000		
Other	59,999					
Total Local Sources	**1,753,519**	**1,933,837**	**1,812,361**	**1,830,000**		
Beginning Balance	1,787,720	1,808,015	1,849,509	1,761,870		
TOTAL RESOURCES	**3,541,239**	**3,741,852**	**3,661,870**	**3,591,870**		
REQUIREMENTS						
Instruction:						
Elementary Extra-Curricular	269,178	244,836	350,000	300,000		
Middle School Extra-Curricular	151,601	182,721	225,000	200,000		
High School Extra-Curricular	1,312,444	1,464,786	1,325,000	1,475,000		
Total Instruction	**1,733,224**	**1,892,343**	**1,900,000**	**1,975,000**		
Contingency						
Due to Students	1,808,015	1,849,509	1,761,870	1,616,870		
TOTAL REQUIREMENTS	**3,541,239**	**3,741,852**	**3,661,870**	**3,591,870**		



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 for this fund is completed 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.

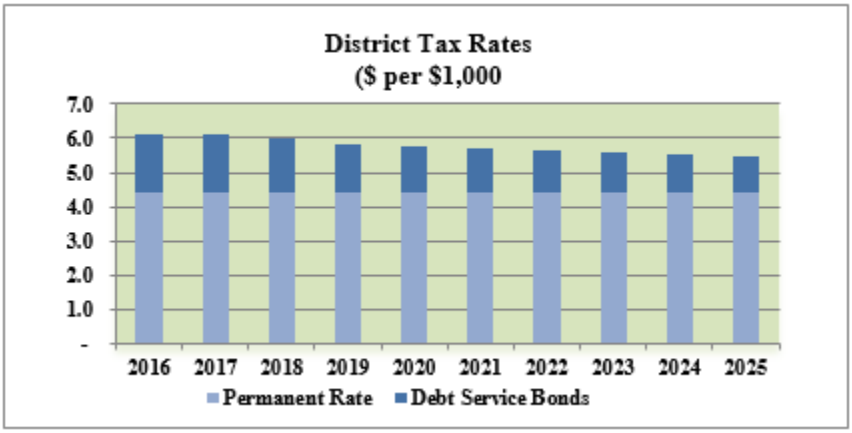
Property Taxes

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
2025	4.4123	-	1.0789	5.4912
2024	4.4123	-	1.1238	5.5361
2023	4.4123	-	1.17	5.5823
2022	4.4123	-	1.2163	5.6286
2021	4.4123	-	1.2731	5.6854
2020	4.4123	-	1.3335	5.7458
2019	4.4123	-	1.4328	5.8451
2018	4.4123	-	1.5691	5.9814
2017	4.4123	-	1.6858	6.0981
2016	4.4123	-	1.6836	6.0959
2015	4.4123	-	1.8590	6.2713



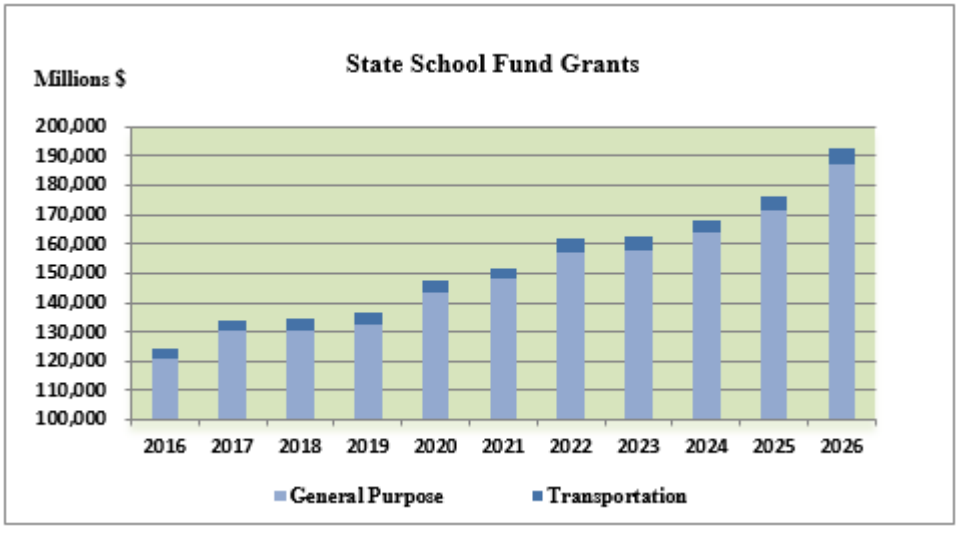
Revenue Sources

State School Fund

The State School Fund was created to distribute state aid to Oregon school districts. The objective was to provide equal funding for all districts. Local property tax collections are included in the formula. The grant allocated to each district is comprised primarily of a general purpose grant and a transportation grant. The transportation grant provides a 70 percent reimbursement for home-to-school and instructional field trip transportation costs.

The Oregon Department of Education (ODE) provides estimates of state appropriations beginning in March prior to the beginning of a new fiscal year (July 1). Apportionments are re-estimated throughout the year and finalized in May of the following fiscal year.

Fiscal Year	General Purpose Grant	Transportation Grant	Total
2026	187,317,400	5,127,500	192,444,900
2025	171,490,933	4,515,000	176,005,933
2024	163,761,162	4,550,000	168,206,162
2023	157,895,255	4,550,000	162,095,255
2022	157,074,814	4,550,000	161,624,814
2021	148,530,970	2,985,500	151,516,470
2020	143,310,019	4,256,560	147,566,579
2019	132,467,200	4,075,750	136,542,950
2018	130,587,258	3,885,000	134,472,258
2017	130,313,369	3,780,000	134,093,369



Function Glossary – Medford School District 549C

STUDENT INSTRUCTION

1111 Elementary Programs (K-6)
All regular elementary school instructional programs for kindergarten through grade six. Includes staff, services, classroom supplies, and equipment.

1121 Middle School Programs (7-8)
All regular middle school instructional programs for students in grades seven through eight. Includes staff, services, classroom supplies, and equipment.

1122 Middle School Co-Curricular (7-8)
Advisor and coaching stipends, supplies, and equipment for extracurricular activities.

1131 High School Programs (9-12)
All regular high school instructional programs for students in grades nine through twelve. Includes staff, services, classroom supplies, and equipment.

1132 High School Co-Curricular (9-12)
Advisor and coaching stipends, supplies, and equipment for extracurricular activities.

1210 Talented and Gifted (TAG) Programs
Program services and supplies for students identified as talented or gifted.

1220 Special Education Self-Contained Programs & Other Specialized Supports: Multi-Age Positive Support (MAPS)
Provides instructional and direct services for students with disabilities who spend one-half or more of their time in a special education setting. Specialized supports are also provided to students with sensory impairments.

1221 Southern Oregon Education Service District
Provides specialized services and service providers, such as Braillists, Sign-Language Interpreters, Autism Consultants and STEPS classrooms for students with disabilities.

1227 Extended School Year Services
Services are provided to students who experience documented, undue regression in acquired skills, based on IEP goals, and require extended periods to recoup the skills.

1240 Special Education Self-Contained Programs & Other Specialized Supports: Focus on Choosing Useful Skills (FOCUS)
Provides instructional and direct services for students with disabilities who spend one-half or more of their time in a special education setting. Specialized supports are also provided to students with social, emotional and behavior impairments.

1250 ERC - Resource Rooms
Learning experiences outside the regular classroom for students with disabilities. Students receive specialized remedial instruction within these resource rooms.

1260 Early Intervention Childhood
Provides evaluation services for early childhood students younger than five years old.

1261 Early Intervening Services
Provides preventative academic and behavioral support to school age students not eligible for special education.

1283 Alternative Education Programs
Learning experiences for students who may be more successful in a non-traditional classroom setting. Includes instructional programs designed to meet the needs of students at risk of dropping out of school. District programs include the Juvenile Detention Center.

1285 Medford Online Academy School 9-12
The Medford School District offers an online program where students can work virtually with a certified teacher.

1286 Medford Online Academy School K-8

1287 Daycare
These funds were for a one-time day care program in 2020-210 to assist parents and staff during extreme COVID-19 conditions. This program will not continue in 2021-22.

1288 Charter Schools
Contracted learning experiences for students attending the District sponsored Madrone Trail, Logos, The Valley, and Kids Unlimited.

1291 English Language Learners (ELL)
Instructional activities designed to assist students who speak English as a second language. Includes staff, services, and classroom supplies.

1292 Teen Parent Program
Instructional program designed to accommodate the needs of teen parents. This program is located on the campus of North Medford High School. Includes staff, services, and classroom supplies.

1295 Homebound Program
Instructional program designed to assist students who are unable to attend a regular school setting. These students receive instruction at home, typically on a temporary basis.

1296 Homeschool
Homeschool Connection is being launched in the 25-26 school year. This program aims to partner with families and offer a hybrid model that supports at home distance learning with a parent while providing families access to resources, materials, and personnel from the school.

1297 At-Risk Program
Instruction activities designed to assist students with risk factors that often affect the learning process.

1299 Other Programs (Remediation)
This function will be used in FY20-21 for additional FTE to help children who are not at grade level.

1430 Summer School Program – High School (9-12)
Includes staff, supplies, and materials to operate summer school for high school students.

DIRECT STUDENT SUPPORT SERVICES

2112 Attendance Services
Attendance monitoring and record keeping.

2115 Community Service Officers
Activities associated with enhancing student safety. The District contracts with the City of Medford to provide Community Service Officers.

2121 Offices of the Deans (7-8)
Activities associated with directing and managing guidance services at middle schools.

2122 Counseling (9-12)
Includes staff, services, and materials used in counseling centers. Each traditional high school is assigned four counselors. Central Medford High School is staffed with one full-time counselor.

2126 School to Work Program
Includes career counseling, placement and referral services for students.

2134 Nursing
Nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services.

2139 Long Term Care and Treatment
Includes activities concerned with testing, interpreting results, and providing psychological services to students. Includes staff, services, travel and supplies.

2140 Psychological Services

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

2148 Family Solutions
Includes a continuum of mental health services for students from early intervention to intensive residential treatment. Supports are provided in the community, school, home and treatment settings.

2150 Speech and Audiology Services
Includes the identification, assessment, and treatment of students with impairments for speech, hearing and language.

2160 Occupational Therapy
A related service for students who are eligible for special education. The focus of support is fine and gross motor, and self-regulation skills.

2190 General Student Support Services
Direction and management of all student service programs, including special education, ELL and other at-risk programs.

2191 Student Wellness
The Student Wellness Department supports the student service areas directed toward students' overall health and wellness K-12. In the Medford School District we strive for ALL students to be ready and available for learning and we know that this starts with physical, emotional and mental wellbeing.

DIRECT STAFF SUPPORT SERVICES

2210 Improvement of Instruction - Coaches
Professional development activities provided by instructional coaches and mentors to assist teachers to improve instructional practices.

2211 Improvement of Instruction - Media
This function is for activities providing direction and management of educational media services used by teachers. Designed to assist instructional staff plan, develop, and evaluate the process of providing effective learning experiences for students.

2212 Instructional Development
Activities designed to assist teachers and administrators to effectively use adopted curriculum materials.

2213 Curriculum Development
This function support District initiatives for the improvement of instruction through ongoing curriculum development.

2221 Instructional Media Services

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

2222 School Libraries
Includes staff, services, books, periodicals, technology, supplies and other resources for school media centers.

2223 Audiovisual Services
Includes materials, supplies, and equipment for multimedia services used by instructional and administrative staff.

2240 Instructional Staff Development
Activities designed to assist licensed and non-licensed staff in preparing and using district curriculum materials, the understanding of best teaching practices, and other strategies to improve instruction.

GENERAL SUPPORT SERVICES

2310 Board of Education
Includes expenses for policy development, audits, legal services, elections, dues, liability insurance and other responsibilities of the governing body.

2320 Executive Administration
This function was previously used to record costs associated with bond preparation and planning.

2321 Office of the Superintendent
Includes services, supplies, travel, postage, materials and staff to support the Superintendent's office.

2322 Communications
The communications office supports schools and students by coordinating communication with families, staff and our community.

2325 Offices of the Educational Directors
Direction and management of all elementary and secondary education, instruction, and operations. Includes staff, services, travel and supplies.

2327 Teaching and Learning
This function provides the direction and management for all elementary and secondary education, instruction, and operations.

2329 Secondary Athletics
Direction and management of all secondary athletic programs.

2410 Offices of the Principals
Includes services, supplies, materials and staff to support the Principals and Assistant Principals at each school.

2510 Office of the Business Services Director
Direction and management of district business and operation services. Includes services, supplies and staff to support the Chief Financial Officer.

2521 Business Services
Direction, management and oversight for all district fiscal services, including accounting, audits, payroll, and budgets. Includes services, supplies, and staff to support the Fiscal Controller.

2529 Other Fiscal Services
Includes services, supplies and bank fees.

2542 Custodial
Includes services, supplies, equipment, materials, utilities and staff used to clean and operate all schools and auxiliary buildings.

2544 Maintenance Services
Includes services, supplies, equipment, materials, and staff necessary to maintain and repair all district schools, auxiliary buildings and grounds.

2545 Vehicle Maintenance
Includes services, supplies, and equipment needed to maintain all district-owned vehicles.

2546 Security Services
Includes a service contract with Sonitrol to provide security and safety of all district property.

2548 Classroom Furniture
Includes costs of new and replacement classroom furniture. Beginning in 2008-09 this expense has been recorded in a separate capital reserve fund.

2550 Student Transportation
Includes a service agreement with First Student to provide all home-to-school activity, and athletic transportation services.

2572 Purchasing/Distribution Services
Includes costs of services, supplies, staff, storage, delivery and equipment necessary to purchase, receive, control and distribute district goods.

2574 Printing and Publishing Services
Includes supplies, equipment, and staff used to print and publish district reports and instructional materials.

2630 Information Services
Includes activities, services, supplies, postage, and materials necessary to prepare, write, and communicate district information to the community, parents, staff and students.

2633 Public Information
Includes the costs associated with organizing, duplicating and monitoring public document information.

2640 Human Resource/Employee Services
Direction and management of all personnel and employee services. Includes services, supplies, advertising, software, and staff necessary for the recruitment, monitoring, placement and pay assignment of all employees. It also includes bargaining, administrative assistance, and contract management.

2661 Information Technology
Includes costs associated with computing, programming and data processing services.

2669 Network and Telecommunication Services
Includes services, supplies, equipment, software and staff necessary to design, install and maintain district network and telecommunication systems.

2700 Early Retirement Program
Includes costs associated with the supplemental early retirement program provided to qualified retirees.

OTHER SERVICES/FUNCTIONS

3120 School Lunch Match
Required expenditures to qualify as district support necessary to participate in the National School Lunch program.

3360 Family Outreach
Includes outreach to strengthen school and home partnership as well as supports community school needs.

4150 Building Acquisition and Construction
Includes professional services, supplies, equipment and staff necessary for the purchase or construction of new facilities or building improvements.

4190 Other Facility Services
Costs for improvements to other district assets, such as grounds.

5110 Long-term Debt Service
Includes fees associated with the issuance of debt lasting more than 12 months.

5201 Transfer of Funds
Transactions with withdraw resources from one fund and place it into another fund for a specific purpose.

6110 Operating Contingency
Portion of budget not designated for a specific use, but appropriated for unforeseen and unanticipated needs.

7700 Unappropriated Fund Balance
An estimate of funds needed to maintain operations of the district from July 1 of the ensuing fiscal year and the time when sufficient new revenue becomes available. No expenditure shall be made from the unappropriated fund balance in which it is budgeted. It is reserved for use in the subsequent year.



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EXECUTIVE SUMMARY

Meeting Date:	May 14, 2026
Agenda Item:	Resolution Approving 2026-2027 Budget and Budget Approval Levels
Item Type:	Action
Administrator:	Brad Earl
Objective:	Approve the Proposed FY 2026-27 Budget and set Budget Levels

Background:
The Budget Committee of the Medford School District met for the first time this year on April 30, 2026 to receive a copy of the Superintendent's Budget Message and the Proposed Budget for fiscal year 2026-27. District staff presented a summary of the key elements of the Proposed Budget.

The Budget Committee will receive a copy of the responses and will take citizen comment at this meeting.

We are recommending approval of the budget and budget approval levels by the Budget Committee.

Additional Materials: Resolution Approving FY26-27 Proposed Budget, and FY26-27 Budget Approval Levels

Recommendation: Review the budget and approve the Resolutions.

Suggested Motion: "*I move to adopt the Resolution approving the 2026-27 Budget and Budget Levels as presented.*"

MEDFORD SCHOOL DISTRICT 549C
RESOLUTION APPROVING 2026-2027 BUDGET
May 14, 2026

BE IT RESOLVED that the Budget Committee of Medford School District 549C hereby approves the 2026-27 Budget in the following amounts:

General Fund		**222,447,908**
District permanent tax rate	***$ 4.4123***	
(per $1,000 of assessed value)		
Special Revenue Fund		**72,019,400**
Debt Service Fund		**19,782,469**
Total tax to be levied for debt service	***$ 12,900,000***	
Capital Projects Fund		**581,317**
Health Insurance Fund		**-**
Trust and Agency Fund		**4,306,092**
Total 2026-27 Approved Budget - All Funds		**319,137,187**

Dated: May 14, 2026

Budget Committee Chair | **District Clerk**

MEDFORD SCHOOL DISTRICT 549C
2026-2027 Budget Approval Levels
May 14, 2026

General Fund			**$ 222,447,908**
District permanent tax rate	***$***	***4.4123***	
(per $1,000 of assessed value)			
Special Revenue Funds			
Federal Programs		10,043,834	
State and Local Programs		2,656,392	
PERS Reserve		1,662,400	
Physical Education Expansion (PEEK)		540,000	
Secondary Athletics		1,033,249	
Food Service		8,214,332	
Project Reserves		7,190,390	
NMHS Gym Rebuild		18,056,055	
Chromebook Reserve		3,773,918	
Measure 98		3,526,537	
Measure 99		307,448	
Literacy Grant		1,250,000	
Student Investment Act		13,764,846	
Total Special Revenue Fund			**72,019,400**
Debt Service Funds			
General Obligation School Bonds		13,149,256	
Pension Obligation Bonds		5,433,144	
2021 Full Faith & Credit Bonds		1,200,069	
Total Debt Service Fund			**19,782,469**
Total tax to be levied for debt service	***$***	***12,900,000***	
Capital Service Funds			
Capital Projects Fund		581,317	
Capital Service Funds			**581,317**
Health Insurance Fund			**-**
Trust and Agency Funds			
Student Body		3,591,870	
Student Scholarships Trust		714,222	
Total Trust and Agency Funds			**4,306,092**
Total 2026-27 Approved Budget - All Funds			**$ 319,137,187**