PROPOSED BUDGET

2024-2025





















ALL ARE LEARNING & LEARNING IS FOR ALL

Fiscal Year 2024-25

BUDGET COMMITTEE

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

Community Members
Lupe Murillo *(Position 1)*
Carrie Cheatum *(Position 2)*
Casey Stine *(Position 3)*
Margie Grether *(Position 4)*
Ilex Brandenberger *(Position 5)*
Kaylee Fugate *(Position 6)*
Randy Goyne *(Position 7)*

District Administration
Dr. Bret Champion, Superintendent
Brad Earl, Assistant Superintendent of Operations
Jeanne Grazioli, Deputy Superintendent
Ron Havniear, Executive Director of Security, Leadership & Facilities
Natalie Hurd, Communications & Community Relations Director

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Medford
SCHOOL DISTRICT
ALL ARE LEARNING & LEARNING IS FOR ALL

Introduction



Medford
SCHOOL DISTRICT

Superintendent's Office
680 Biddle Road, Medford OR 97504
superintendent.office@medford.k12.or.us
541.842.3621

May 2, 2024

Superintendent's Message:

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

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

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

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

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

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

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

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

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

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

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

To summarize, our financial condition includes:

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

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

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

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

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

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

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

In summary, these reductions total $7.6 million, and we are using $1.9 million in reserves to balance the budget for a total year-over-year change of $9.5 million.

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

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

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

Respectfully submitted,



Bret A. Champion, Ed.D.
Superintendent

Medford
SCHOOL DISTRICT
ALL ARE LEARNING & LEARNING IS FOR ALL

Organization

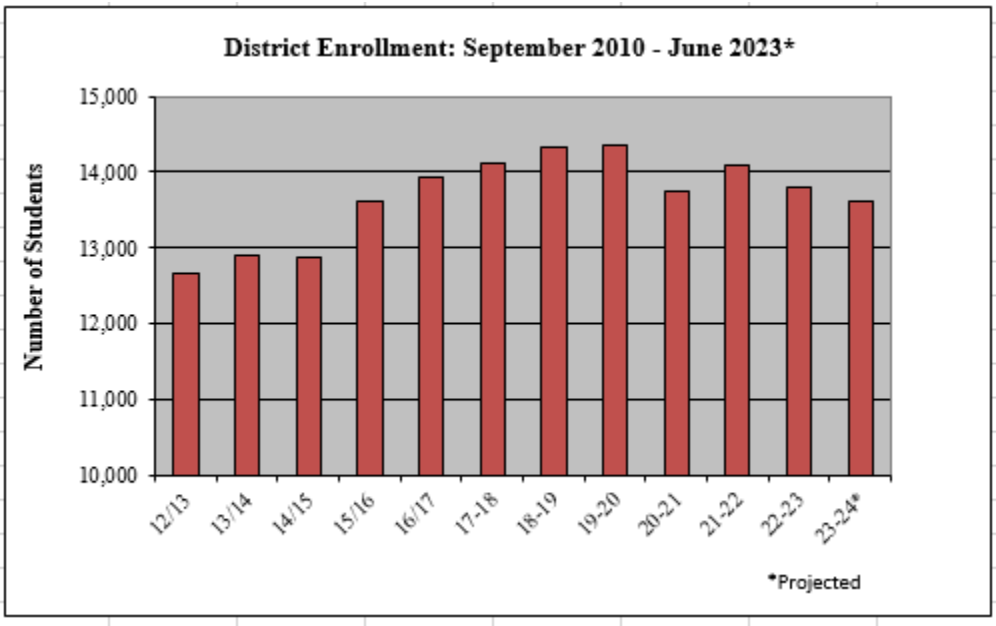


District Overview

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

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

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



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

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

Objective Key Result and Key Performance Indicators

Objective Key Result:

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

Board/District Goals (Key Performance Indicators):

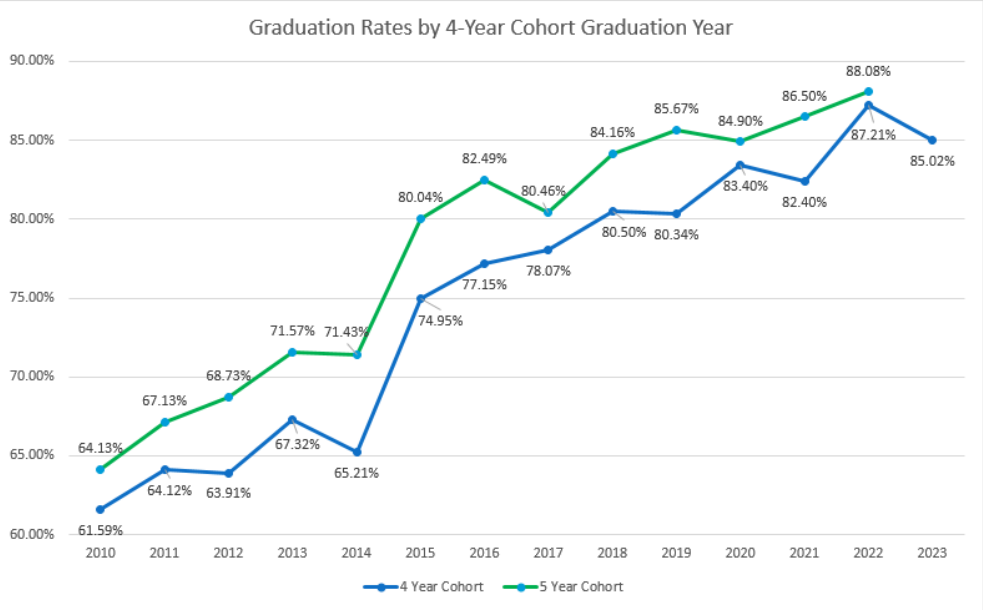
1. *Students Can Read*: Third Grade Reading, State Assessment
2. *Students Are Numerate*: Eighth Grade Math, State Assessment
3. *Students Are Engaged:* YouthTruth, Engagement Measure
4. *Students Graduate*: Four Year Graduation Rate and Five Year Completer Rate
5. *Students Leave Prepared*: Students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

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

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

Priorities and Desired Outcomes 2023-2024:

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



Measures of the System

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

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

Teacher Retention	84%	84%	85%	84%	

School Board Strategic Governance

The Medford School Board recognizes that it has a unique and important role to play in assuring that the school system achieves the results expected by the community and deserved by students. In addition, the board and staff understand the significance of fiscal integrity and accountability. The board accepts the challenge to perform its own duties with the same degree of excellence expected of the Superintendent and all staff members.

Budget Presentation and Process

Each year, the District prepares a budget according to Oregon budget law and school board policy. At the center of budget development are the school board mission, values, goals, and guiding principles. The primary objective is to present budget information in a manner that provides a clear and accurate account of the District's financial position, educational programs, and services for the coming fiscal year.

The budget acts as a business and operating plan for the fiscal year, and is revised as necessary. Budgets are presented on the modified accrual basis of accounting for all governmental funds. This is consistent with Generally Accepted Accounting Principles (GAAP). A balanced budget by fund is required. Unencumbered annual appropriations lapse at the end of each fiscal year.

The budget is designed to help ensure fiscal transparency, efficiency, effectiveness and integrity. The Business Department and administration continually monitor all budgeted accounts and establish internal controls over all expenditures.

The budget is adopted by the School Board, appropriations are made, and the tax levy is declared no later than June 30. The process includes planning, feedback, preparation, approval (by the Budget Committee), adoption (by the Board), implementation, evaluation and monitoring, and finally, auditing at the conclusion of the budget cycle.

FY24-25 Budget Calendar

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

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

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

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

Medford School District List of Acronyms

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

Financial Pages

Financial

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

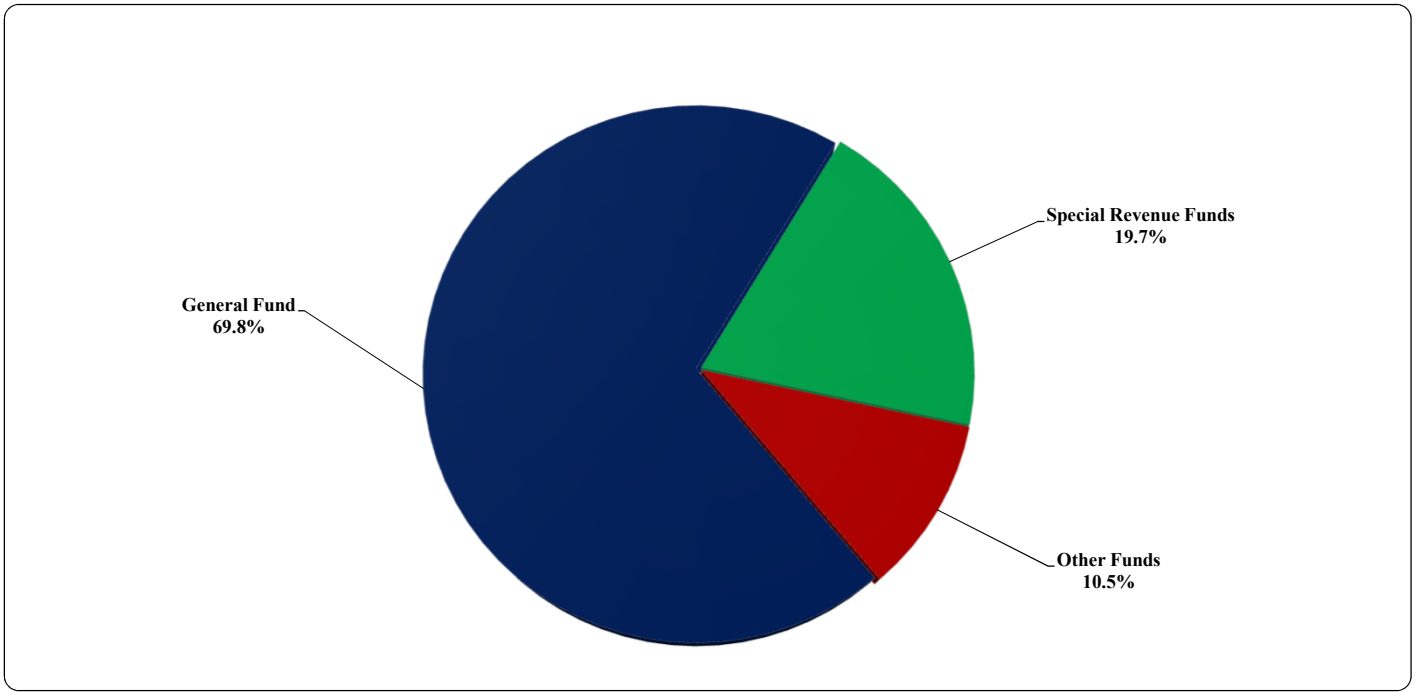


All District Funds

All District Funds

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

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



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

General Fund - Fund Balance Projection

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

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

1. The General Fund previous year FY23-24 forecast is to deficit spend $7.96M as of the third FY23-24 budget amendment driven primarily by higher than budgeted Cost of Living Adjustments (COLA) to wages and higher staffing levels than budgeted.

2. Total revenue (resources minus transfers in and beginning fund balance) is estimated to increase $6.37M or 3.6% over prior budget primarily driven by an increased State School Fund (SSF) and higher property taxes.

3. There will not be a change in transfers in from other funds and other income from FY23-24 to FY24-25. Tranfers In includes $0.55M from the PERS reserves fund, and other income of $1.2M from GASB 96 and $0.3M from GASB 87 Leases.

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

5.Total General Fund Associated Payroll Costs are up $1.38M or 2.8% to $50.4M from $49M in the prior year. The largest part of the increase is a $1.2M increase in unemployment costs driven by a new law that now allows classified employees with less than 12-month work schedules to apply for unemployment for the times they are not scheduled to work. PERS/FICA/Medicare/Workers Comp/Oregon Paid leave are up a combined $0.23M or 0.7% based on higher wages. Healthcare is down $0.13M, where staffing reductions offset cost increases. All other associated payroll costs are up $0.07M.

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

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

8. Total General Fund Capital Outlay costs are down -$.055M or 3.0% in replacement equipment.

9. Total General Fund Other Objects costs are relatively flat to the prior year at $1.42 million.

10. Total General Fund Transfers Out to Other Uses is down -$3.275M, or -35.4% due to a reduced transfer to the projects reserve fund. The General Fund is budgeting to transfer a total of $5.985M, which will be distributed as follows: $2.63M to the project reserve fund (p. 117) to fund Curriculum, Capital Maintenance and Repairs and IT infrastructure, $0.620M to Special Revenue Secondary Athletics (p.114), $0.29M to partially fund the Physical Education Expansion (PEEK) (p.113), $0.025M for State and Local Programs (p. 111), $1.25M for Chromebook Reserves fund (p.123), and $1.17M to Debt Service (p.134). The detail of where these transfers are sent to can be found in the green Special Revenue section starting on page 107.

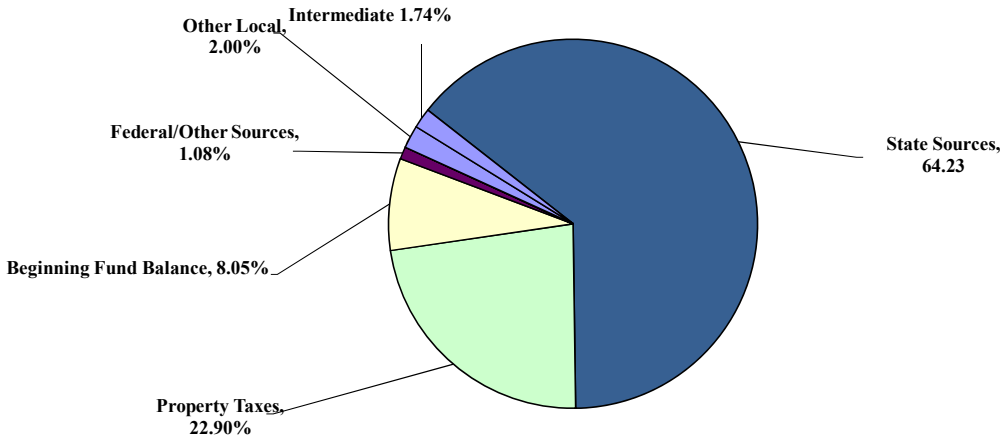
11. This budget is proposing a deficit of -$1.94M due to a combination of decreased enrollment, decreased state funding, and deficit spending in the prior year.

12. Contingency/Fund Balance Reserves of $14.23M is the General Fund Resources minus the expenses and transfers out to other funds. The minimum fund balance reserve Board policy or contingency is 5.0% of the General Fund revenue dollars plus transfers in, not including the beginning balance. The contingency percentage for the FY24-25 Budget is 7.7%.

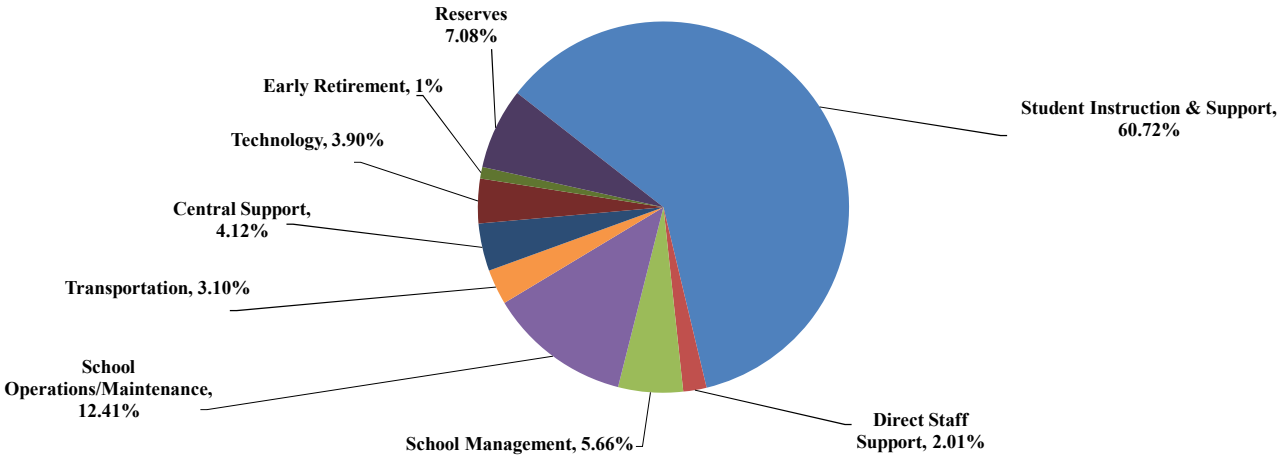
General Fund Resources & Requirements

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

Resources



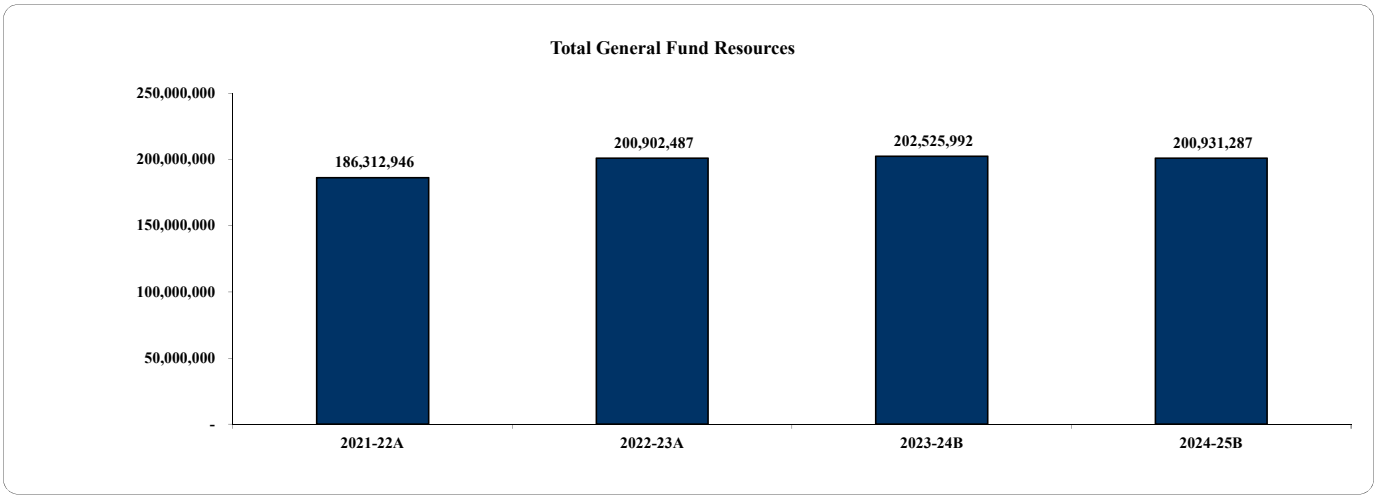
Requirements

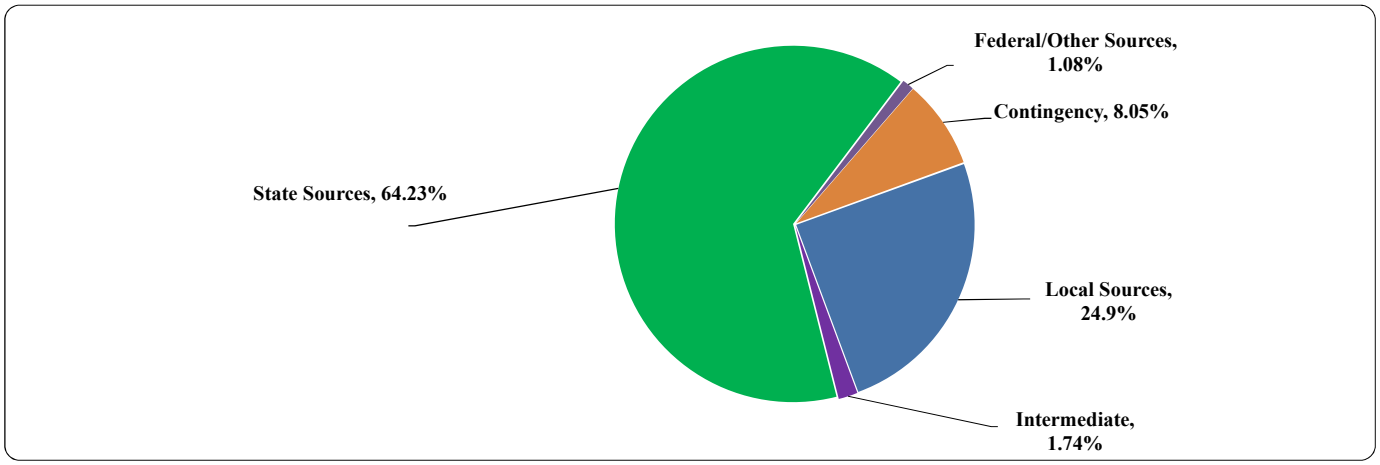


In FY24-25, General Fund Budget Resources are $184.75M, an increase of $6.36M or 3.6% from the prior year. Expenditures including transfers out to other funds are at $186.7M resulting in an unbalanced budget of $1.94M. Beginning fund balance is projected to be $16.17M, -$7.96M or -32.98% lower than the prior year. See pp. 11-16 for more information on resources and pp. 17-105 for more information on requirements.

General Fund Resource Summary

Total General Fund Resources	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Local	44,178,888	47,850,459	48,871,750	50,017,573	-	-
Intermediate	4,113,958	4,148,146	3,403,589	3,500,000	-	-
State	113,579,238	118,818,008	123,931,326	129,055,926	-	-
Federal	202,906	280,818	130,000	130,000	-	-
Transfers In and Other Sources	-	1,126,988	2,050,000	2,050,000	-	-
Beginning Fund Balance	24,237,956	28,678,069	24,139,326	16,177,788	-	-
TOTAL RESOURCES	**186,312,946**	**200,902,487**	**202,525,992**	**200,931,287**	**-**	**-**





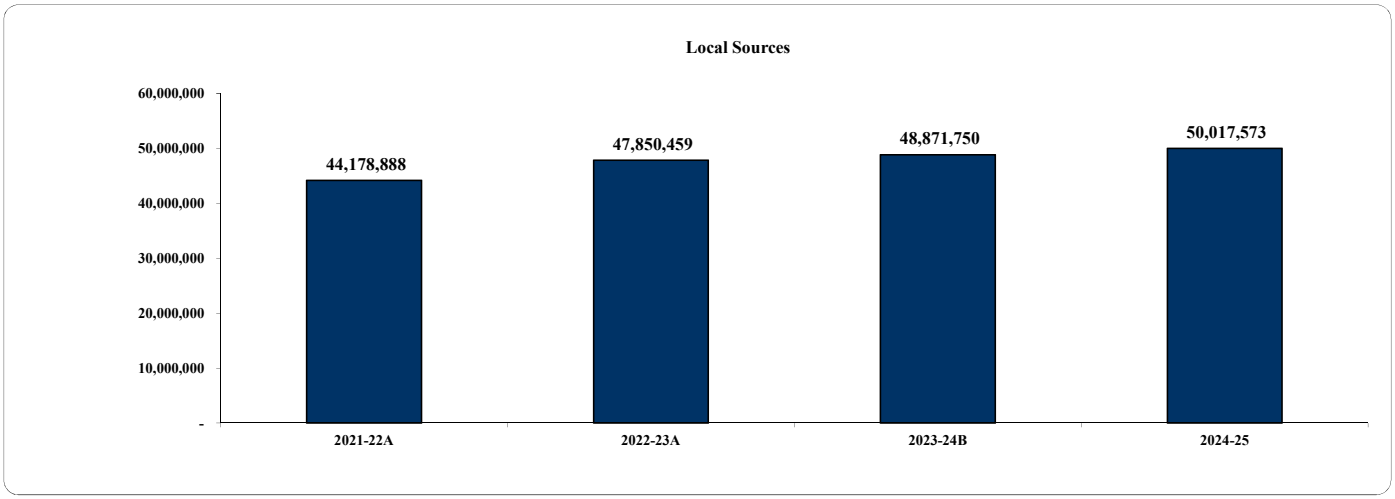
Including transfers in from other funds and the beginning fund balance, there is a -$1.59M or -0.79% decrease in total resources from the prior year. This difference is mainly due to a decrease of $7.9M in the beginning fund balance. There is a $1.14M increase in local funding, a $0.096 increase in Intermediate funds, and a $5.12M increase in state funding. More details of resource changes can be found on pp. 12-16.

Total revenue (resources minus transfers in and beginning fund balance) is estimated to increase $6.36M or 3.6% over prior budget.

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

General Fund Resources

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



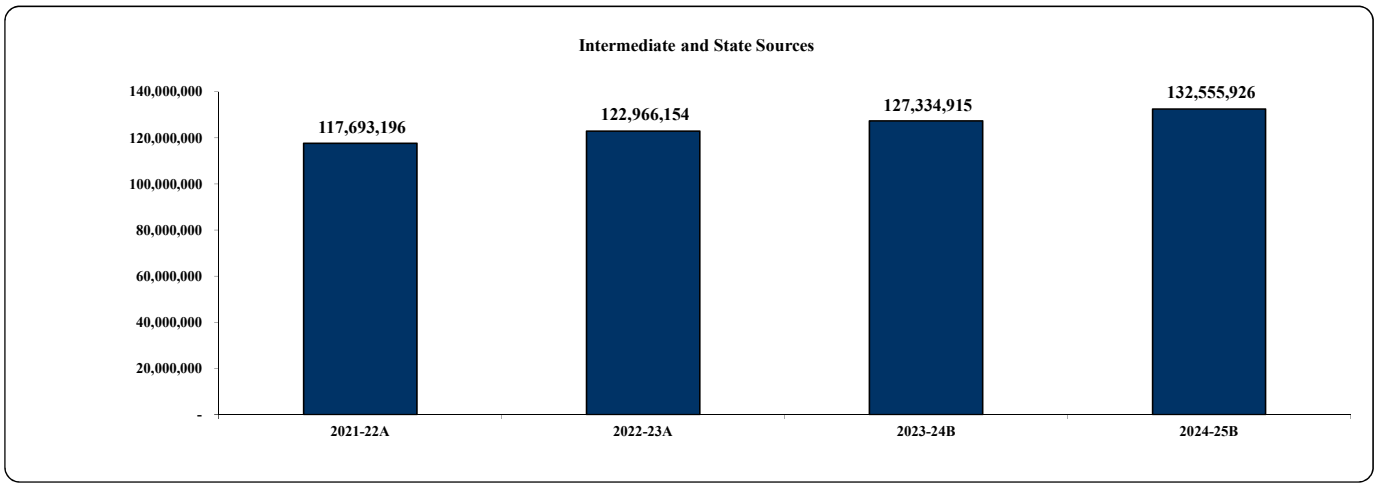
Local sources for FY24-25 are budgeted to come in at $50.0M, up $1.14M (2.3%) from the FY23-24 Amended Budget of $48.8M. Local revenue sources primarily come from property taxes, which make up nearly 92% of the local sources. Property taxes are pooled together at the state level and allocated equally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

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

General Fund Resources

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

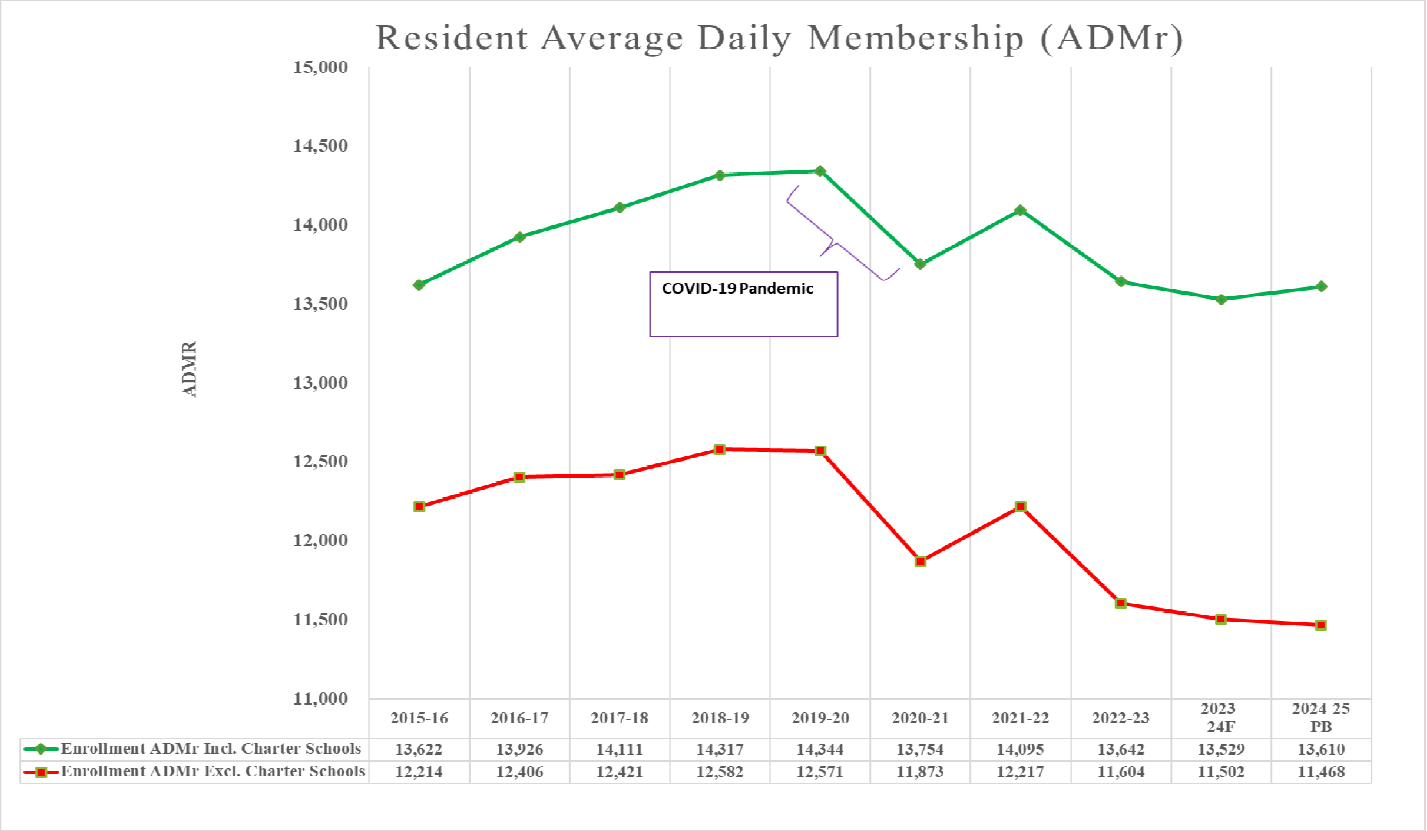
State Sources	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
State School Fund	111,818,387	116,711,263	121,855,782	126,925,768		
Common School Fund	1,543,840	1,808,999	1,880,544	1,899,157		
Juvenile Detention Grant	203,500	203,800	165,000	201,000		
Teen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



Intermediate sources for FY24-25 are estimated at $3.5M, which is $.096M higher than the prior year. The $3.5M of Intermediate revenue is coming from the Southern Oregon Education Service District (SOESD) as a pass-through in lieu of Special Education (SpEd) and non-SpEd services provided.

District staff are working with the SOESD staff to finalize the SpEd service plan for FY24-25. As such, this is a work in process, and the pass through estimate from SOESD could change.

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



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023 24F	2024 25 PB
Enrollment ADMr Incl. Charter Schools	13,622	13,926	14,111	14,317	14,344	13,754	14,095	13,642	13,529	13,610
Enrollment ADMr Excl. Charter Schools	12,214	12,406	12,421	12,582	12,571	11,873	12,217	11,604	11,502	11,468

2024-25 Budget

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

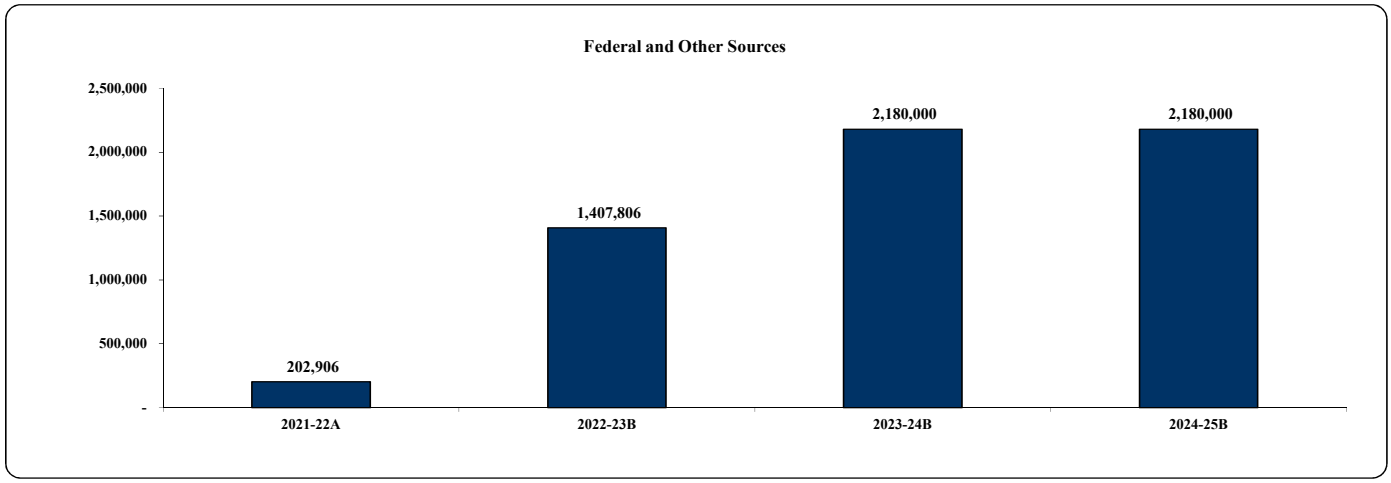
Charter School ADMr: Charter school ADMr is projected at 2,142, up 115 from prior year. Enrollment has increased 693 students or 47.8% from 2015-16.

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

General Fund Resources

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

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



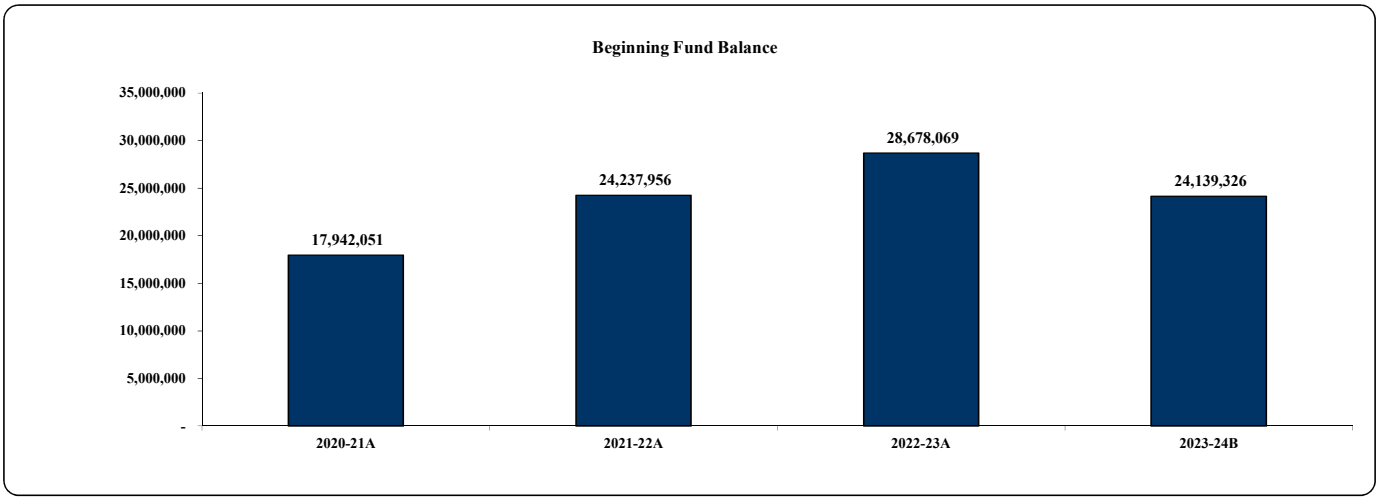
Federal sources are budgeted at $0.13M, which is flat to the prior year budget.

Transfers in are budgeted at $0.55M from the PERS reserve fund. See p. 112 for more detail regarding the PERS reserve fund.

The other sources of income from GASB 96 Subscription Based Information Technology Agreements (SBITA) and from GASB 87 Leases are offset by an equal capital expense. These are required accounting entries that have no impact to Contingency/Fund Balance.

General Fund Resources

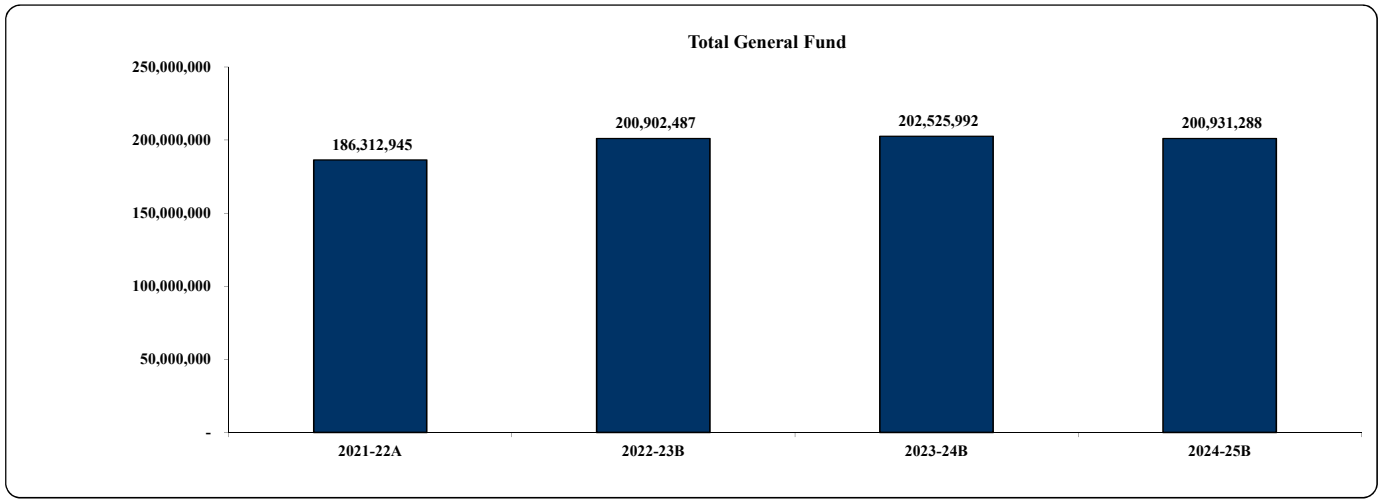
Beginning Fund Balance	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Beginning Fund Balance	24,237,956	28,678,069	24,139,326	16,177,788		
BEGINNING FUND BALANCE	**24,237,956**	**28,678,069**	**24,139,326**	**16,177,788**	-	-

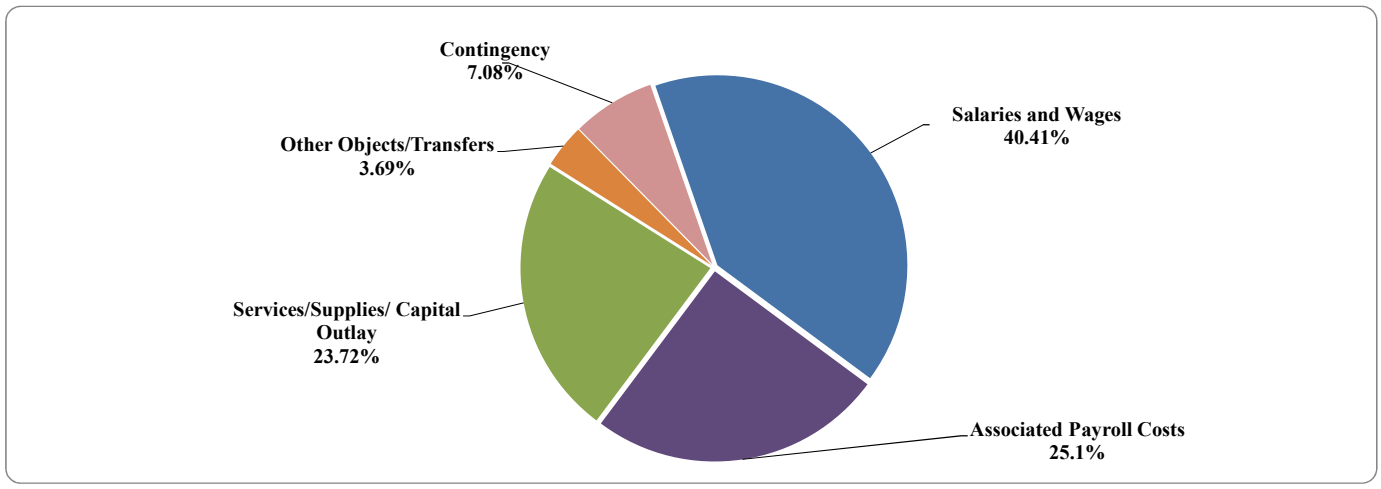


Beginning Fund Balance is down -$7.96M, -33% due to deficit spending in FY23-24.

General Fund Requirements By Object Group

TOTAL General Fund	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Salaries and Wages	69,351,241	71,911,060	79,714,290	81,195,430		
Benefits	42,467,265	42,979,208	49,045,795	50,429,632		
Purchased Services	30,821,851	34,764,252	37,138,392	39,323,163		
Supplies and Materials	6,680,835	7,615,092	7,944,249	6,580,453		
Capital Outlay	177,050	8,974,020	1,820,000	1,765,000		
Other Objects	1,416,634	3,469,529	1,425,478	1,419,767		
Transfers	6,720,000	7,050,000	9,260,000	5,985,000		
Contingency	28,678,069	24,139,326	16,177,788	14,232,842		
Unappropriated Fund Balance	-	-	-	-		
TOTAL General Fund	**186,312,945**	**200,902,487**	**202,525,992**	**200,931,288**	**-**	**-**



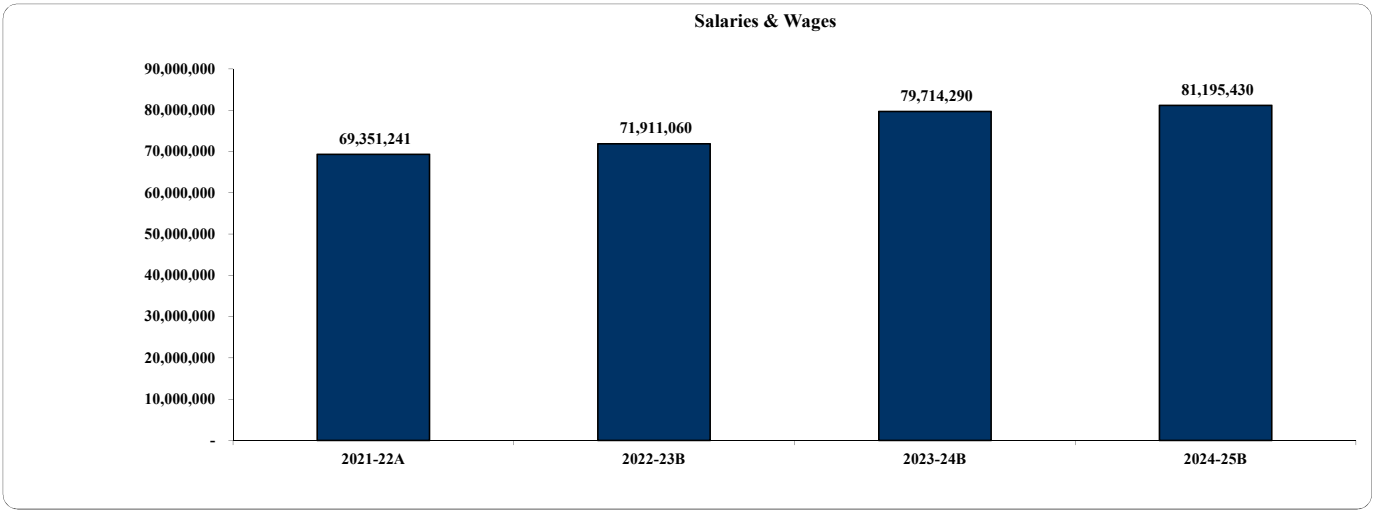


General Fund Requirements are down -$1.59M or -0.79% to $200.9M primarily due to a lower beginning fund balance and reduced transfers out to other funds. Spending is up $3.6M to $180.7M (2.0%), transfers out are down -$3.275M -(46.5%) and Contingency is down -$1.944M (8.0%). See spending detail on pages 18 to 105 for more information.

Individual changes by object and function are described in the following pages of this budget document. The chart above shows the allocation of requirements by object including contingency. When fund balance reserves, contingency, and charter school pass-through payments are excluded, the ratios for percentage of total General Fund spending are: salaries and wages 48.85%, payroll benefit cost 30.34%, services/supplies/capital outlay 16.99%, and other objects/transfers 4.42%. This again demonstrates that most of the District spending for ongoing operations is in personnel costs with nearly 80% of ongoing operational spending going toward salaries and benefits.

General Fund Expenditures - Salary & Wages Summary

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



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

All District Funds Staffing Summary

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

SpEd = Special Education

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

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

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

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

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

All District Funds Staffing by Function

Please see the foldout page for detail.

All District Funds Staffing by Function Through the Years

Function	Function Description	FY24-25 Proposed Budget	FY23-24 Amended Budget	FY22-23 Budget	FY21-22	FY20-21	FY19-20	FY18-19	FY17-18	FY16-17	FY15-16	FY14-15	FY13-14	FY12-13
1111	Elementary - Primary	314.57	328.57	360.21	375.77	368.60	374.06	374.06	376.05	361.56	344.54	301.41	276.67	275.90
1121	Middle-Except Co-Curr	136.69	136.69	98.98	98.64	97.81	94.87	94.87	86.93	85.01	86.27	87.99	86.89	82.52
1131	High School-Except Co-Curr	187.28	186.28	171.19	182.44	172.86	190.54	190.04	180.61	167.99	176.55	178.71	167.73	154.15
1210	Talented and Gifted	-	-	-	-	1.38	0.62	0.62	0.62	0.17	0.17		-	
1220/1240	SPED: Maps and Focus	110.86	110.85	103.40	96.25	83.46	72.68	72.68	72.38	74.28	67.22	63.75	50.85	47.23
1250	ERC - Resource Rooms	97.77	97.77	90.20	98.50	96.57	70.78	70.78	61.49	56.53	51.34	52.63	41.94	41.34
1260	Early Intervention Childhood	3.20	3.20	4.00	3.30	3.60	-						-	-
1261	Learning Disabilities	7.52	7.52	11.88	11.50	17.43	22.58	20.58	7.16	7.16	7.81	9.88	9.41	9.60
1272	Title I	48.90	45.90	49.45	59.01	58.82	63.00	63.00	69.13	61.65	60.53	55.28	56.48	57.96
1283	District Alternative Programs	3.19	3.19	4.50	4.38	4.06	4.50	4.50	4.38	4.38	4.88	4.88	4.88	5.37
1285	Medford Online Academy 9-12	-	-	15.50	12.00	18.00							-	
1286	Medford Online Academy K-8	6.00	6.00	10.88	22.00	24.50							-	
1291	English Language Learners	46.70	47.70	45.35	43.62	46.62	43.96	42.96	42.96	39.29	37.62	36.50	35.46	31.32
1292	Teen Parent	7.29	7.29	6.86	7.51	6.95	7.51	7.51	7.51	7.40	7.34	7.06	5.47	5.46
1295	Homebound Instruction	-	-	1.88	-	-	-	-	-	1.00	1.00	1.00		
1297	At Risk	-	-	-	-	0.25	0.25	0.25	0.25	0.22	0.22	0.22	0.19	0.19
1299	Other - Remediation	-	-	-	-	-								
	TOTAL INSTRUCTION	**969.97**	**980.96**	**974.26**	**1,014.93**	**1,000.90**	**945.35**	**941.86**	**909.48**	**866.64**	**845.49**	**799.31**	**735.97**	**711.04**
2112	Attendance	6.00	6.00	5.00	4.25	2.00	2.00	2.00	2.00	-	2.00	2.00	2.00	2.00
2121	Dean's Office	3.00	3.00	2.00	2.00	4.00	4.00	4.00	2.00	4.00	4.00	4.00	5.00	5.00
2122	Counseling Services	22.50	23.50	22.50	24.50	10.50	12.00	12.00	4.00	11.00	11.00	11.00	11.00	10.50
2134	Nurse Services	8.47	8.47	8.00	8.72	8.44	8.41	8.41	14.00	6.00	4.47	2.47	2.00	2.00
2140	Psychological Services	9.00	9.00	11.00	7.00	7.88	24.38	20.38	6.00	14.88	14.00	13.75	13.75	12.62
2150	Speech and Audiology	19.20	19.20	17.90	21.20	22.40	19.50	19.50	17.69	18.38	18.28	16.05	14.50	14.00
2160	Occupational Th/Autism Spc	4.00	4.00	4.00	3.80	2.94	2.44	2.44	16.00	2.00	2.75	3.00	3.00	2.50
2190	Student Support Services	7.00	8.00	4.00	3.89	3.94	5.03	5.03	2.00	7.47	7.44	4.00	5.00	5.50
2191	Student Wellness	1.50	1.50	1.50	1.50	2.97							-	
	Subtotal Direct Student Support	**80.67**	**82.67**	**75.90**	**76.86**	**65.06**	**77.76**	**73.75**	**63.69**	**63.72**	**63.94**	**56.27**	**56.25**	**54.12**
2210	Improvement of Instruction	2.74	2.74	0.25	-	3.15	2.71	2.71	10.44	3.95	4.05	5.44	1.00	0.50
2211	Improvement of Instruction	3.41	4.41	4.50	1.00	2.50	1.50	1.50	3.25	1.00	1.00	1.00	1.00	1.00
2213	Curriculum Development	2.00	2.00	3.00	3.00	2.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
2221	Instructional Media Center	-	-	-	-	1.00	1.47	1.00	1.00	1.00	1.00	1.00	1.00	2.00
2222	School Libraries	18.47	25.47	20.97	19.97	21.97	22.35	22.35	1.00	22.35	22.35	19.35	19.35	19.50
2240	Instruct'nl Staff Devlpmnt	-	-	3.00	4.90	-	2.00	2.00	22.35	1.13	1.00	1.00	1.00	1.00
	Subtotal Direct Staff Support	**26.62**	**34.62**	**31.72**	**28.87**	**30.61**	**31.03**	**30.56**	**39.04**	**30.43**	**31.40**	**29.79**	**25.35**	**26.00**
2321	Superintendent Services	4.73	4.73	4.73	3.73	4.75	6.75	6.75	2.00	6.75	6.94	2.00	2.00	2.00
2322	Communications	3.00	3.00	4.00	3.38	3.00							-	
2325	Elementary Director	-	-	-	-	-	2.00	2.00	6.75	2.00	2.00	2.00	2.00	2.00
2326	Secondary Director	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
2327	Teaching & Learning	8.00	9.00	8.80	9.27	9.00								
2329	Secondary Athletics	2.00	2.00	2.00	-	-		-			0.75	0.75	0.75	0.75
2410	Office of the Principal	103.88	109.88	105.88	100.88	99.50	83.00	83.00	80.00	79.00	77.00	77.55	73.30	73.80
2510	Office of the Business Services Director	-	-	-	-	-		-				1.47	1.47	1.00
2521	Business Services	8.80	8.80	9.80	8.80	8.49	6.80	6.80	6.55	6.27	7.00	6.00	6.00	6.00
2542	Custodial	75.00	75.50	77.00	77.00	77.00	66.00	66.00	66.00	63.00	63.00	59.00	59.00	56.00
2544	Maintenance	33.50	33.00	33.00	30.00	29.00	29.47	29.47	28.47	27.47	28.00	26.00	27.00	23.00
2550	Safe Routes to School	1.00	1.00	1.00	1.00	0.75	-							
2572	Purchasing/Warehouse Svcs	2.40	3.40	2.40	2.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	3.00
2574	Printing and Publishing Services	2.00	2.00	2.00	2.00	2.47	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
2640	Human Resources	9.05	11.05	13.45	12.20	8.20	8.20	8.20	8.20	7.00	7.00	6.75	5.75	5.75
2661	Information Technology	33.50	34.00	33.00	28.00	29.00	27.00	24.00	21.47	20.00	20.00	20.00	16.76	16.00
3360	Family Outreach	3.00	4.00	4.00	3.00									
	Subtotal General Support	**289.85**	**301.36**	**301.06**	**281.25**	**274.16**	**236.22**	**233.22**	**225.44**	**217.48**	**217.69**	**207.52**	**200.03**	**193.30**
	TOTAL SUPPORT SERVICES	**397.14**	**418.65**	**408.68**	**386.98**	**369.83**	**345.01**	**337.53**	**328.17**	**311.63**	**313.03**	**293.58**	**281.63**	**273.42**
	GRAND TOTAL	**1,367.11**	**1,399.61**	**1,382.95**	**1,401.90**	**1,370.72**	**1,290.36**	**1,279.39**	**1,237.64**	**1,178.26**	**1,158.52**	**1,092.89**	**1,017.60**	**984.46**
	Additional FTE from FY14-15	382.65												

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

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

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

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

All District Funds Staffing By Fund

Function	Function Description	FY24-25 Proposed Budget	FY23-24 Amended Budget	FY12-13	Variance from FY12-13 to FY24-25	Variance from FY12-13 to FY23-24
1111	Elementary - Primary	314.57	328.57	275.90	38.67	52.67
1121	Middle-Except Co-Curr	136.69	136.69	82.52	54.17	54.17
1131	High School-Except Co-Curr	187.28	186.28	154.15	33.13	32.13
1210	Talented and Gifted	-	-	-	-	-
1220/1240	SPED: Maps and Focus	110.86	110.85	47.23	63.63	63.62
1250	ERC - Resource Rooms	97.77	97.77	41.34	56.43	56.43
1260	Early Intervention Childhood	3.20	3.20	-	3.20	3.20
1261	Early Intervening	7.52	7.52	9.60	(2.08)	(2.08)
1272	Title I	48.90	45.90	57.96	(9.06)	(12.06)
1283	District Alternative Programs	3.19	3.19	5.37	(2.18)	(2.18)
1285	Medford Online Academy 9-12	-	-	-	-	-
1286	Medford Online Academy K-8	6.00	6.00	-	6.00	6.00
1291	English Language Learners	46.70	47.70	31.32	15.38	16.38
1292	Teen Parent	7.29	7.29	5.46	1.83	1.83
1295	Homebound Instruction	-	-	-	-	-
1297	At Risk	-	-	0.19	(0.19)	(0.19)
1299	Remediation	-	-	-	-	-
	TOTAL INSTRUCTION	**969.97**	**980.96**	**711.04**	**258.93**	**269.92**
2112	Attendance	6.00	6.00	2.00	4.00	4.00
2121	Dean's Office	3.00	3.00	5.00	(2.00)	(2.00)
2122	Counseling Services	22.50	23.50	10.50	12.00	13.00
2134	Nurse Services	8.47	8.47	2.00	6.47	6.47
2140	Psychological Services	9.00	9.00	12.62	(3.62)	(3.62)
2150	Speech and Audiology	19.20	19.20	14.00	5.20	5.20
2160	Occupational Th/Autism Spc	4.00	4.00	2.50	1.50	1.50
2190	Student Support Services	7.00	8.00	5.50	1.50	2.50
2191	Student Wellness	1.50	1.50	-	1.50	1.50
	Subtotal Direct Student Support	**80.67**	**82.67**	**54.12**	**26.55**	**28.55**
2210	Improvement of Instruction	2.74	2.74	0.50	2.24	2.24
2211	Improvement of Instruction	3.41	4.41	1.00	2.41	3.41
2213	Curriculum Development	2.00	2.00	2.00	-	-
2221	Instructional Media Center	-	-	2.00	(2.00)	(2.00)
2222	School Libraries	18.47	25.47	19.50	(1.03)	5.97
2240	Instruct'nl Staff Devlpmnt	-	-	1.00	(1.00)	(1.00)
	Subtotal Direct Staff Support	**26.62**	**34.62**	**26.00**	**0.62**	**8.62**
2321	Superintendent Services	4.73	4.73	2.00	2.73	2.73
2322	Communications	3.00	3.00	-	3.00	3.00
2325	Elementary Director	-	-	2.00	(2.00)	(2.00)
2326	Secondary Director	-	-	2.00	(2.00)	(2.00)
2327	Teaching & Learning	8.00	9.00	-	8.00	9.00
2329	Secondary Athletics	2.00	2.00	0.75	1.25	1.25
2410	Office of the Principal	103.88	109.88	73.80	30.08	36.08
2510	Office of the Business Services Director	-	-	1.00	(1.00)	(1.00)
2521	Business Services	8.80	8.80	6.00	2.80	2.80
2542	Custodial	75.00	75.50	56.00	19.00	19.50
2544	Maintenance	33.50	33.00	23.00	10.50	10.00
2550	Safe Routes to School	1.00	1.00	-	1.00	1.00
2572	Purchasing/Warehouse Svcs	2.40	3.40	3.00	(0.60)	0.40
2574	Printing and Publishing Services	2.00	2.00	2.00	-	-
2640	Human Resources	9.05	11.05	5.75	3.30	5.30
2661	Information Technology	33.50	34.00	16.00	17.50	18.00
2669	Network and Telecommunication Services	-	-	-	-	-
3360	Family Outreach	3.00	4.00	-	3.00	4.00
	Subtotal General Support	**289.85**	**301.36**	**193.30**	**96.55**	**108.06**
	TOTAL SUPPORT SERVICES	**397.14**	**418.65**	**273.42**	**123.72**	**145.23**
	GRAND TOTAL	**1,367.11**	**1,399.61**	**984.46**	**382.65**	**415.15**

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

All District Funds Staffing By Fund

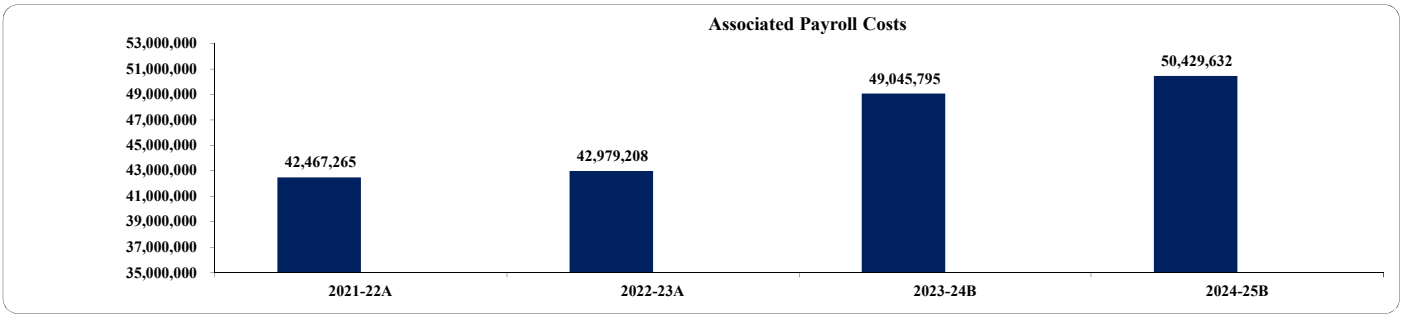
Function	Function Description	FY24-25 Fund 10 - General Fund	Federal Programs	SIA Grant Funded	High School Success, PEEK, Literacy	FY24-25 Total
1111	Elementary - Primary	270.05	4.00	31.72	8.80	314.57
1121	Middle-Except Co-Curr	129.45	-	2.00	5.24	136.69
1131	High School-Except Co-Curr	163.81	-	4.00	19.47	187.28
1210	Talented and Gifted	-	-	-		-
1220/1240	SPED: Maps and Focus	98.31	7.55	5.00		110.86
1250	ERC - Resource Rooms	79.56	4.46	13.75		97.77
1260	Early Intervention Childhood	2.40	0.80	-		3.20
1261	Early Intervening	2.00	5.52	-		7.52
1272	Title I	-	48.35	-	0.55	48.90
1283	District Alternative Programs	3.19	-	-		3.19
1285	Medford Online Academy 9-12	-	-	-	-	-
1286	Medford Online Academy K-8	6.00	-	-		6.00
1291	English Language Learners	44.70	2.00	-		46.70
1292	Teen Parent	7.29	-	-		7.29
1295	Homebound Instruction	-	-	-		-
1297	At Risk	-	-	-		-
1299	Remediation	-	-	-		-
	TOTAL INSTRUCTION	**806.76**	**72.68**	**56.47**	**34.06**	**969.98**
2112	Attendance	6.00	-	-		6.00
2121	Dean's Office	3.00	-	-		3.00
2122	Counseling Services	14.50	-	8.00		22.50
2134	Nurse Services	8.47	-	-		8.47
2140	Psychological Services	9.00	-	-		9.00
2150	Speech and Audiology	18.20	-	1.00		19.20
2160	Occupational Th/Autism Spc	-	1.00	3.00		4.00
2190	Student Support Services	4.00	3.00	-		7.00
2191	Student Wellness	1.50	-	-		1.50
	Subtotal Direct Student Support	**64.67**	**4.00**	**12.00**	**-**	**80.67**
2210	Improvement of Instruction	-	1.74	1.00		2.74
2211	Improvement of Instruction	1.00	1.41	1.00		3.41
2213	Curriculum Development	1.00	-	1.00		2.00
2221	Instructional Media Center	-	-	-		-
2222	School Libraries	18.47	-	-		18.47
2240	Instruct'nl Staff Devlpmnt	-	-	-		-
	Subtotal Direct Staff Support	**20.47**	**3.15**	**3.00**	**-**	**26.62**
2321	Superintendent Services	4.73	-	-		4.73
2322	Communications	3.00	-	-		3.00
2325	Elementary Director	-	-	-		-
2326	Secondary Director	-	-	-		-
2327	Teaching & Learning	8.00	-	-		8.00
2329	Secondary Athletics	2.00	-	-		2.00
2410	Office of the Principal	89.88	-	14.00		103.88
2521	Business Services	8.80	-	-		8.80
2542	Custodial	75.00	-	-		75.00
2544	Maintenance	33.50	-	-		33.50
2550	Safe Routes to School	-	1.00	-		1.00
2572	Purchasing/Warehouse Svcs	2.40	-	-		2.40
2574	Printing and Publishing Services	2.00	-	-		2.00
2640	Human Resources *	9.05	-	-		9.05
2661	Information Technology	33.50	-	-		33.50
2669	Network and Telecommunication Services	-	-	-		-
3360	Family Outreach	-	-	3.00		3.00
	Subtotal General Support	**271.85**	**1.00**	**17.00**	**-**	**289.85**
	TOTAL SUPPORT SERVICES	**356.99**	**8.15**	**32.00**	**-**	**397.14**
	GRAND TOTAL	**1,163.75**	**80.83**	**88.47**	**34.06**	**1,367.11**

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

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

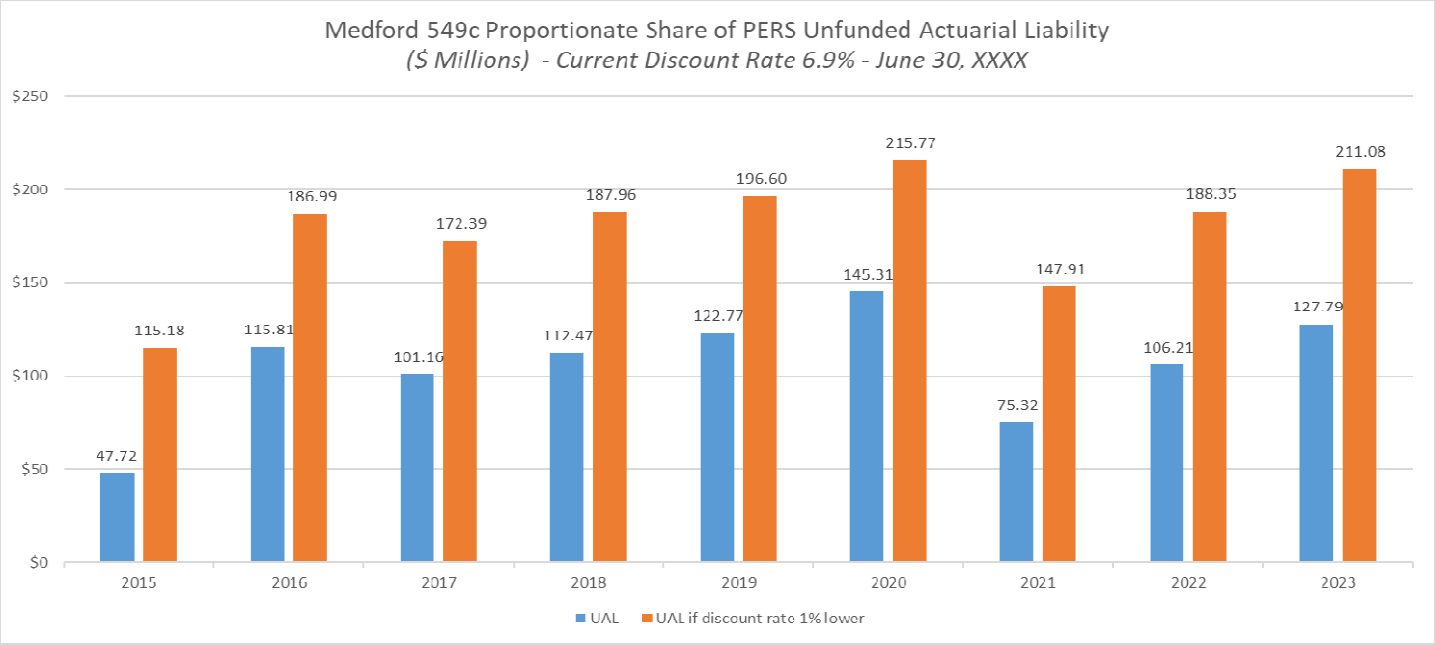
General Fund Expenditures - Associated Payroll Costs

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
PERS	19,548,738	20,413,782	23,221,924	23,352,560		
Social Security	4,182,253	4,327,303	5,116,366	5,172,002		
Medicare	981,582	1,022,445	1,190,723	1,209,581		
Workers Compensation	280,492	186,001	373,004	383,881		
Unemployment	74,592	66,530	80,297	1,283,949		
Oregon Paid Leave	-	180,821	354,349	366,480		
Health Insurance	14,764,460	14,144,829	15,576,637	15,445,778		
Life Insurance	16,343	22,781	28,898	18,823		
TSA Exec ER Paid	1,026,429	1,021,486	1,169,746	1,218,313		
Long Term Disability	152,407	160,137	243,366	254,613		
FSA/HSA	434,473	451,413	631,600	650,800		
TSA Classified ER Paid Health Insurance Option	221,455	261,743	335,256	333,959		
Post Retirement Healthcare	784,040	719,938	723,627	738,892		
BENEFITS	**42,467,265**	**42,979,208**	**49,045,795**	**50,429,632**	**-**	**-**



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

Medford SD 549c Proportionate Share Of PERS UAL



This chart shows the change over time in the MSD's proportionate share of Oregon Public Employees Retirement System (PERS) Unfunded Actuarial Liability (UAL) as measured by Milliman actuaries for the State of Oregon. This information is required to be reported as part of Government Accounting Standards Board (GASB) statement #68. Long term targeted earnings assumptions for PERS retirement assets have changed slightly over the years dropping from 7.75% in 2015 actuarial reporting to 6.9% in 2021 actuarial reporting. The blue bar in the chart above is our District's estimated proportionate share of the UAL assuming PERS assets have a return at the targeted rate. The orange bar is the UAL assuming actual earnings are 1% below the targeted rate. Over the last six years, the UAL assuming the long term earnings at the targeted rate has grown $80.07M or 167%, from $47.72M to $127.79M

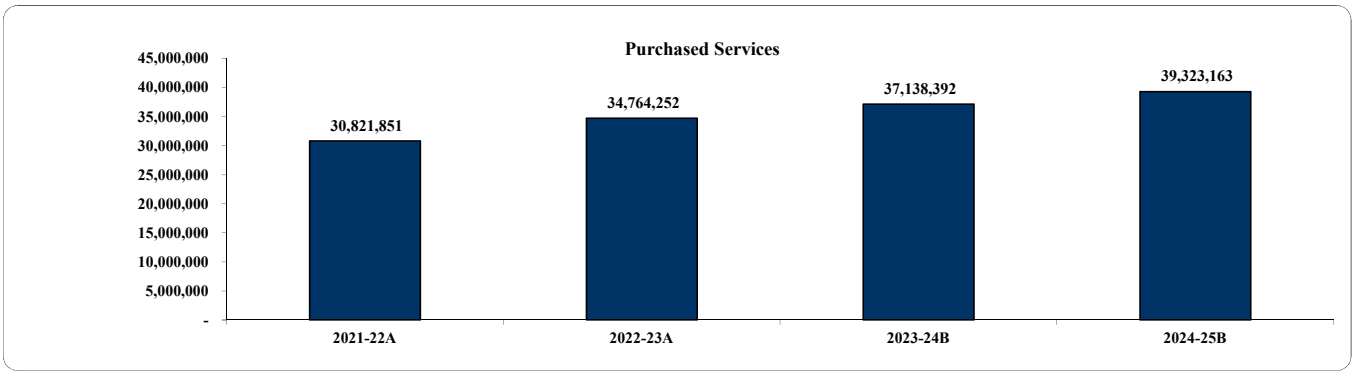
Despite the fact that the PERS plan was valued at the end of December 2021 when the stock market was at its peak, for the 2023-25 biennium, employer rates still increased approximately 1.5% on average. Overall contributions and investment returns for PERS are not keeping up with the cost of the plan.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

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

The District will be closely monitoring future PERS actuarial reports and future employer rate expectations for the 2025-27 biennium and beyond.

General Fund Expenditures - Purchased Services Summary

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Program Improvement	-	-	-	-		
Management Services	73,966	79,440	60,000	60,000		
Professional Growth	200,900	139,171	277,201	169,386		
Pro/Tech Service - Instructional	1,192,251	1,435,717	1,257,005	1,754,502		
Cleaning Service	132	1,280	3,000	1,800		
Repair and Maintenance	773,762	1,353,840	1,244,500	1,493,500		
Rental	1,179,416	421,501	1,119,317	617,090		
Electricity	1,242,308	1,429,994	1,619,658	1,869,085		
Natural Gas	417,583	656,394	653,445	670,000		
Water/Sewer	475,580	589,238	684,472	783,720		
Garbage	220,805	288,492	223,553	237,637		
Other Property Services	22,646	20,797	20,000	70,000		
Pupil Transportation	5,518,276	5,581,773	5,915,820	6,213,880		
Pupil Transportation - Other	73,914	47,753	26,225	72,225		
Travel & Training - In District	25,076	32,082	27,750	37,264		
Travel & Training - Out of District	233,889	235,119	209,923	137,222		
Training-In District	1,900	-	-	-		
Training -Out of District	847	-	-	-		
Telephone	342,969	400,352	360,000	350,000		
Postage	55,197	45,212	54,672	53,727		
Advertising	23,096	53,688	58,100	58,300		
Printing	-	70	5,000	5,000		
Charter School Payments	15,488,430	17,958,363	19,208,191	20,485,994		
Tuition	4,309	7,404	52,000	51,000		
Audit Services	26,080	71,000	55,900	60,000		
Legal	119,287	230,299	98,000	148,000		
Architect/Engineering Services	61,056	105,989	50,000	95,000		
Negotiations	151	23,739	31,000	10,000		
Elections	-	30,068	20,000	20,000		
Professional Services - Tech/Non-Instr	1,149,713	1,573,812	1,873,135	1,800,090		
Other General Prof/Tech Sv	11,174	3,021	15,000	-		
Other Licensed Subs	1,333,355	1,574,332	1,492,730	1,537,511		
Other Classified Subs	553,782	374,311	422,796	461,230		
PURCHASED SERVICES	**30,821,851**	**34,764,252**	**37,138,392**	**39,323,163**	**-**	**-**

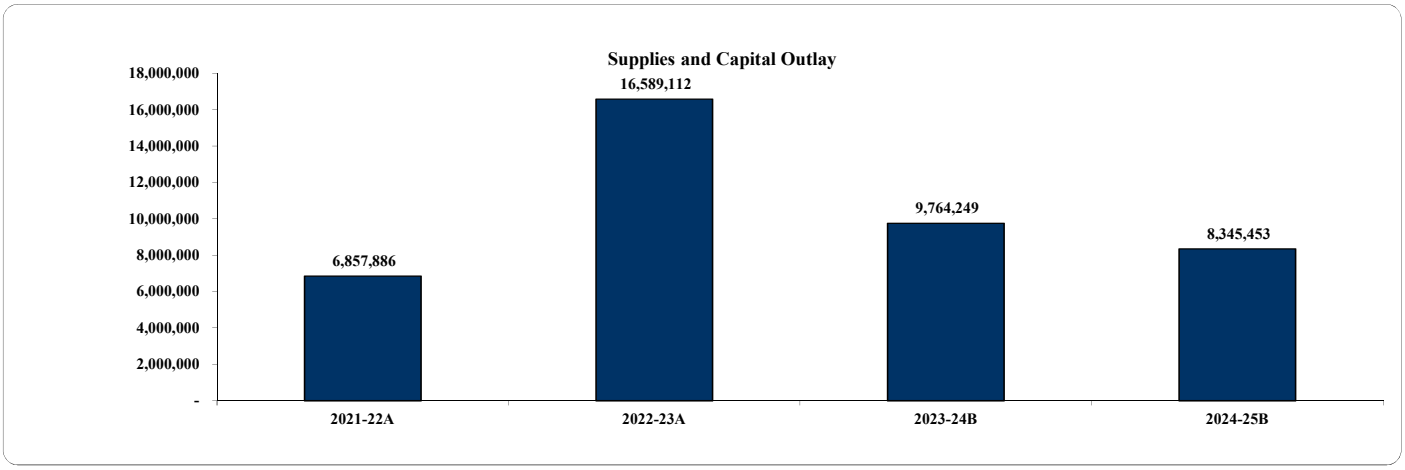


Total General Fund Purchased Services are up $2.18M or 5.9% to $39.3M from $37.1M in the prior year. This is primarily due to an increase in utilities of $0.4M and charter school pass through payments of $1.2M. Rentals are down -$0.5M due to exiting two of our three leased locations. The increase in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

General Fund Expenditures - Supplies & Capital Outlay Summaries

Object Description - Supplies	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Supplies and Materials	2,536,655	2,844,063	2,468,543	2,529,323		
Textbooks	201,885	248,267	198,460	255,360		
Library Books	140,955	233,978	172,835	136,335		
Periodicals	3,265	8,439	6,568	4,640		
Non-Consumables	730,162	1,458,014	688,511	658,473		
Software	2,312,233	2,050,117	3,173,605	2,301,470		
Accelerated Reader Software	20,588	19,962	-	400		
Hardware Under $5000	735,092	752,253	1,235,728	694,452		
SUPPLIES	**6,680,835**	**7,615,092**	**7,944,249**	**6,580,453**	**-**	**-**

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



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

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

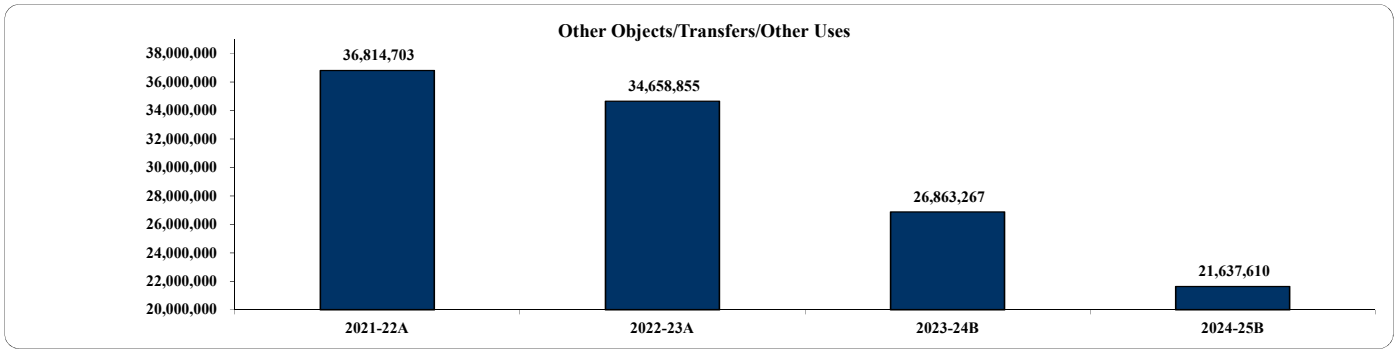
GASB 96 SBITA and GASB 87 Lease costs are capital outlay offset by an equal other income entry. These are required accounting entries that have no impact to Contingency/Fund Balance.

General Fund Expenditures - Other Objects & Transfers Summary

Object Description - Other Objects	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Redemption of Principal	-	-	-	-		
Principal - SBITA	-	1,371,046	-	-		
Principal - Leases	-	762,753	-	-		
Interest Payments	-	-	-	-		
Interest - SBITA	-	8,548	-	-		
Interest - Lease	-	13,503	-	-		
Dues/Fees/Memberships	219,256	335,468	244,228	218,567		
Liability Insurance	442,072	495,973	540,000	556,200		
Fidelity Bond	-	-	-	-		
Property Insurance	457,140	474,762	616,250	635,000		
Settlements and Judgments	298,167	-	25,000	10,000		
Pers UAL Lump Sum Payment	-	549	-	-		
Grant Indirect Charges	-	6,926	-	-		
OTHER OBJECTS	**1,416,634**	**3,469,529**	**1,425,478**	**1,419,767**	**-**	**-**

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

Object Description - Other Uses of Funds	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Contingency	28,678,069	24,139,326	16,177,788	14,232,842	-	-
Unappropriated Fund Balance	-	-				
OTHER USES	**28,678,069**	**24,139,326**	**16,177,788**	**14,232,842**	**-**	**-**
TOTAL OTHER	**36,814,703**	**34,658,855**	**26,863,267**	**21,637,610**	**-**	**-**



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

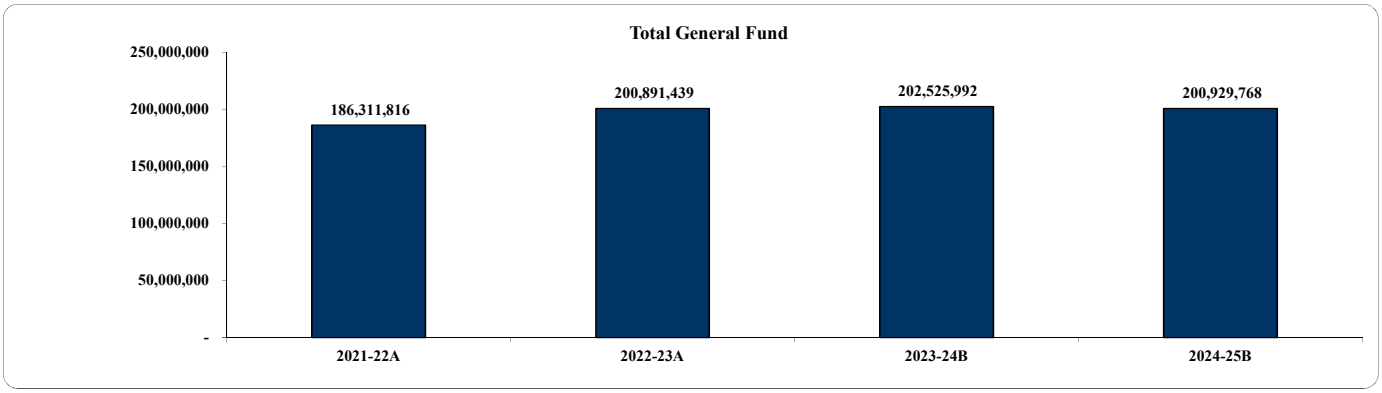
Total General Fund Transfers Out to Other Funds is down -$3.275M, or -35.4% due to a redcued transfer to the projects reserve fund. The General Fund is budgeting to transfer a total of $5.985M, which will be distributed as follows: $2.63M to the project reserve fund (p. 117) to fund Curriculum, Capital Maintenance and Repairs and IT infrastructure, $0.620M to Special Revenue Secondary Athletics (p.114), $0.29M to partially fund the Physical Education Expansion (PEEK) (p.113), $0.025M for State and Local Programs (p. 111), $1.25M for Chromebook Reserves fund (p.123), and $1.17M to Debt Service (p.134). The detail of where these transfers are sent to can be found in the green Special Revenue section starting on page 107.

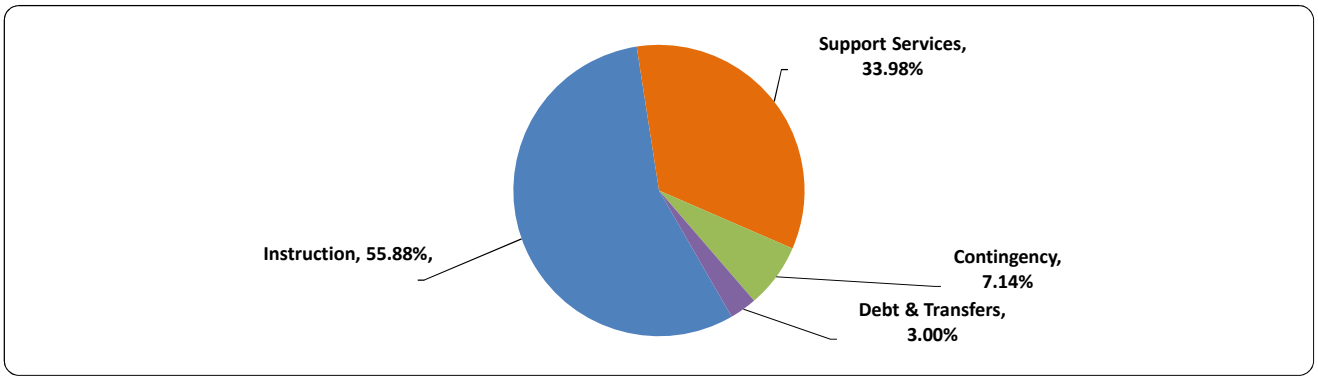
Contingency/Fund Balance Reserves of $14.2M is the General Fund Resources minus the expenses and transfers out to other funds. The minimum fund balance reserve Board policy or contingency is 5.0% of the General Fund revenue dollars plus transfers in, not including the beginning balance. The contingency percentage for the FY24-25 Budget is 7.7%.

General Fund Requirements by Classification

Total General Fund	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Instruction*	98,810,464	101,475,478	109,338,192	111,440,678	-	-
Support Services*	52,103,283	59,590,870	66,135,012	67,771,248	-	-
Community*	-	-	-	-	-	-
Facilities*	-	8,635,765	1,615,000	1,500,000	-	-
Debt & Transfers*	6,720,000	7,050,000	9,260,000	5,985,000	-	-
Contingency*	28,678,069	24,139,326	16,177,788	14,232,842	-	-
Fund Balance	-	-	-	-	-	-
TOTAL General Fund Uses	**186,311,816**	**200,891,439**	**202,525,992**	**200,929,768**	**-**	**-**

*Appropriation Level





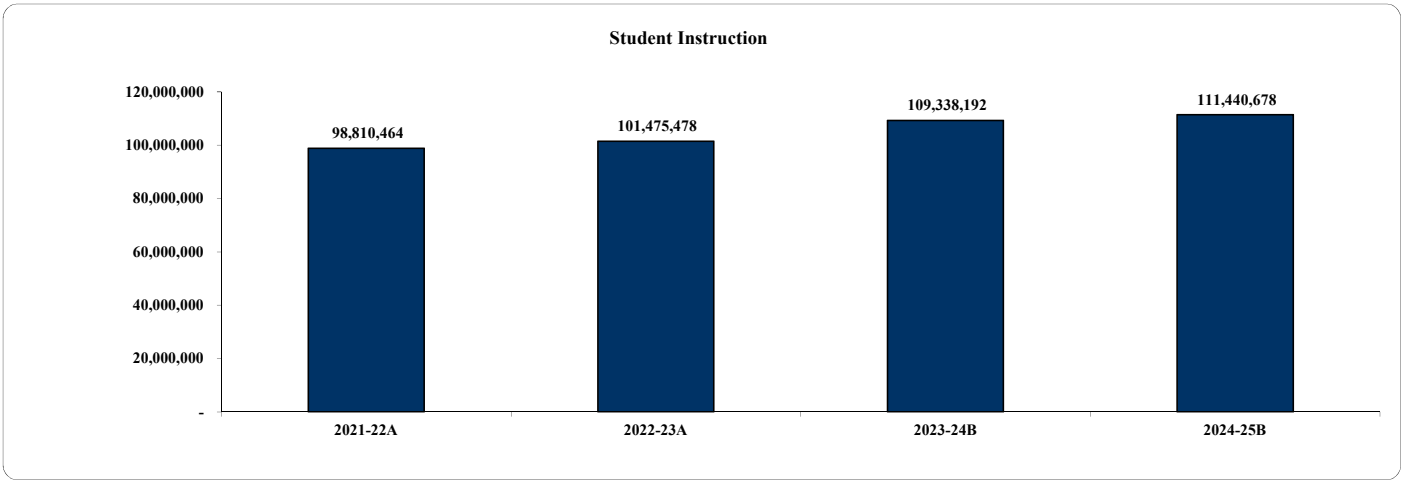
Instruction and Support Services spending are a combined total of $179.2M, a $3.7M increase from FY23-24. This is mainly due to an increase in wages from COLAs and Steps, partially offset by the reduction of 41.5 FTE in the GF. There is a reduction of debt & transfers out to other funds of -$3.275M,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

Contingency is projected to be $14.2M, which is -$1.944M less than the prior year due to deficit spending in FY24-25 driven by higher inflation driven wage and other cost increases, increased state mandates (unemployment) and a decrease in enrollment.

On a year-to-year basis, the District analyzes the General Fund spending as a percentage of total requirements on a relative basis by function compared to the prior year amended budget. The FY24-25 Budget for Instruction spending is 55.88% of total spending, an increase of 1.89% from the FY23-24 budget level of 54.0%. Support Services percentage of spending is 33.98%, up 1.33% from the FY23-24 Budget level of 32.7%, Contingency on a percentage basis of the total spending is -0.85% lower, and Debt & Transfers Out is a decrease of -1.57%.

General Fund Expenditures Student Instruction Functions

Student Instruction	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Elementary Programs (K-5)	34,155,030	33,330,019	32,155,573	30,916,121	-	-
Middle School Programs (6-8)	10,346,075	10,735,534	14,913,220	15,376,684	-	-
Middle School Co-Curricular	319,848	387,988	407,082	500,732	-	-
High School Programs (9-12)	18,051,848	18,613,593	19,018,972	20,631,912	-	-
High School Co-Curricular	786,159	902,350	950,598	1,068,372	-	-
Talented & Gifted Programs	33,197	28,228	69,445	45,701	-	-
Special Programs	5,415,732	6,046,152	7,495,930	7,821,737	-	-
Resource Rooms	5,445,046	5,634,084	6,433,807	6,700,363	-	-
Early Intervention Programs	834,958	791,543	834,668	790,249	-	-
Alternative Education	466,114	390,591	368,961	405,862	-	-
High School Online	816,334	739,278	845,810	-	-	-
K-8 Online School	1,978,698	1,321,808	1,019,631	767,736	-	-
Charter Schools	15,488,430	17,958,363	19,208,191	20,485,994	-	-
English Language Learners	3,915,182	3,953,008	4,644,509	4,987,916	-	-
Teen Parent Program	452,598	327,487	419,872	467,029	-	-
Homebound Program	85,374	77,070	112,200	159,551	-	-
At-Risk Program	95,940	75,021	75,000	75,000	-	-
Summer School - High School	123,901	163,361	364,722	239,718	-	-
STUDENT INSTRUCTION	**98,810,464**	**101,475,478**	**109,338,192**	**111,440,678**	**-**	**-**



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

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

In FY23-24, all 6th graders attended Middle School, which is now grades 6 through 8.

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

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

SW: Student Wellness

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

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

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

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

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

*** Estimate: SOESD Service Plan for FY24-25 still under development.**

Special Education Child Count (SECC)

As of December xxxx

Year	SECC Count	SECC % of ADMr	1 Year Change	2 Year Change	3 Year Change	4 Year Change	5 Year Change
2023	2192	15.99%	3.20%	2.10%	3.54%	-1.35%	2.0%
2022	2124	15.41%	-1.07%	0.33%	-4.41%	-1.21%	
2021	2147	15.19%	1.42%	-3.38%	-0.14%		
2020	2117	14.76%	-4.73%	-1.53%			
2019	2222	15.49%	3.35%				
2018	2150	15.02%					

Year	Dist ADMr Inc. Charter Schools		1 Year Change	2 Year Change	3 Year Change	4 Year Change	5 Year Change
2023	13706		-0.59%	-3.03%	-4.45%	-4.47%	-4.3%
2022	13787		-2.46%	-3.88%	-3.90%	-3.70%	
2021	14134		-1.46%	-1.48%	-1.28%		
2020	14344		-0.02%	0.19%			
2019	14347		0.21%				
2018	14317		1.46%				

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

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

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

General Fund Music Programs Spending Summary Across All Funds

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

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

The District music program serves students from Kindergarten through 12th grade. The vast majority of the costs are for salaries and stipends for expertise in music instruction, with a small amount included for supplies. Salaries and FTE schedules are charged to either the elementary, middle school or high school functions according to where the instructor teaches. Music staffing is being reduced by 2.0 FTE, or 7.8%.

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

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

Notes Page

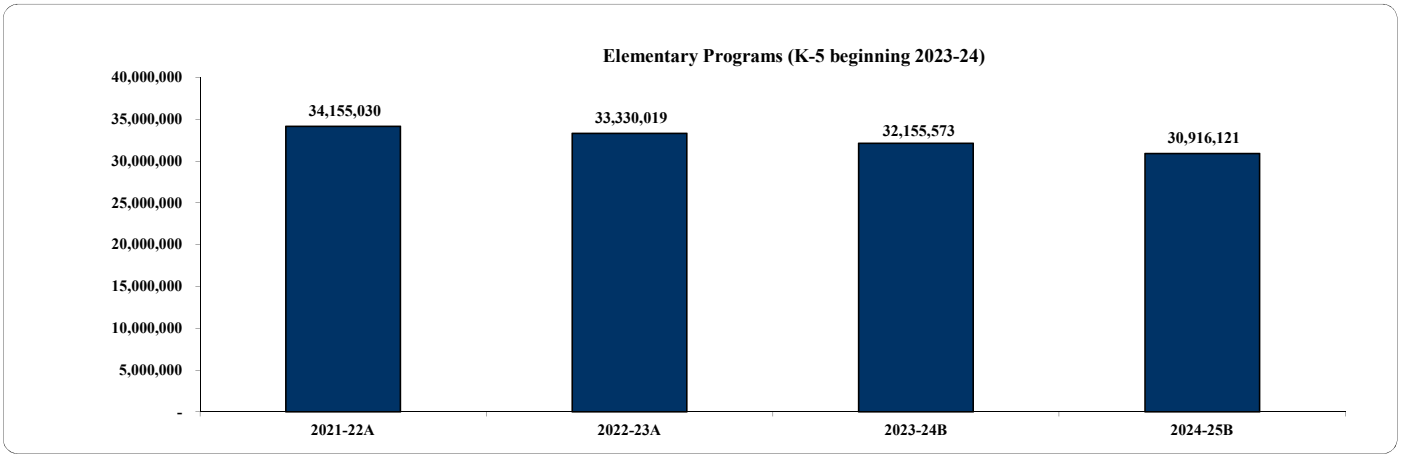


General Fund Detail Budget - 1111 Elementary Programs (K-5)

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

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

1111 Elementary Programs (K-5) Continued



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

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

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

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

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

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

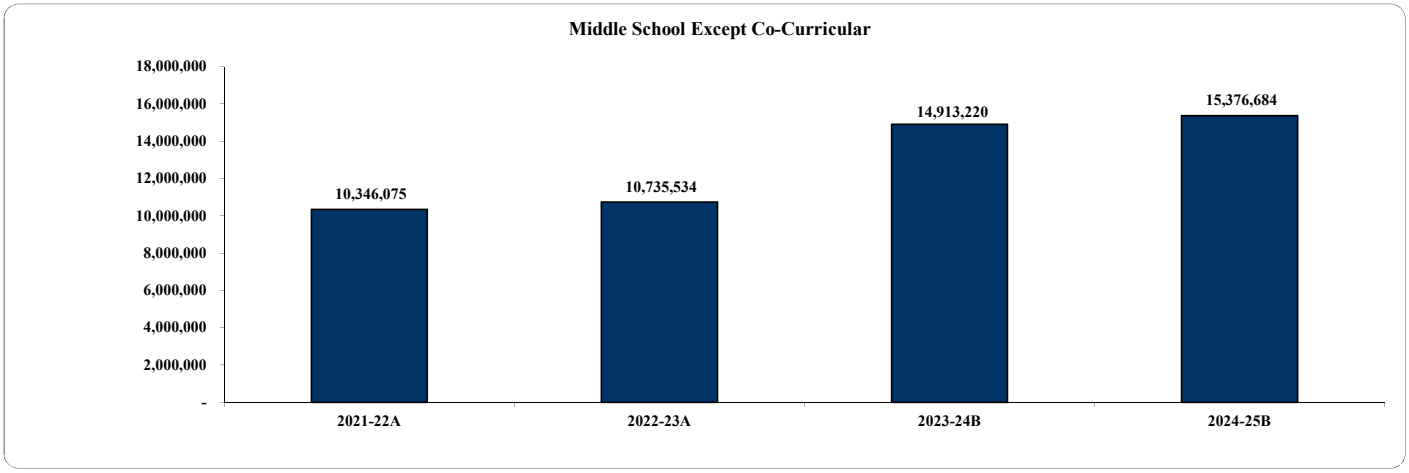
All Students Grades 6-8 Beginning 2023-24

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

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

All Students Grades 6-8 Beginning 2023-24

1121 Middle School
Except Co-Curricular Continued



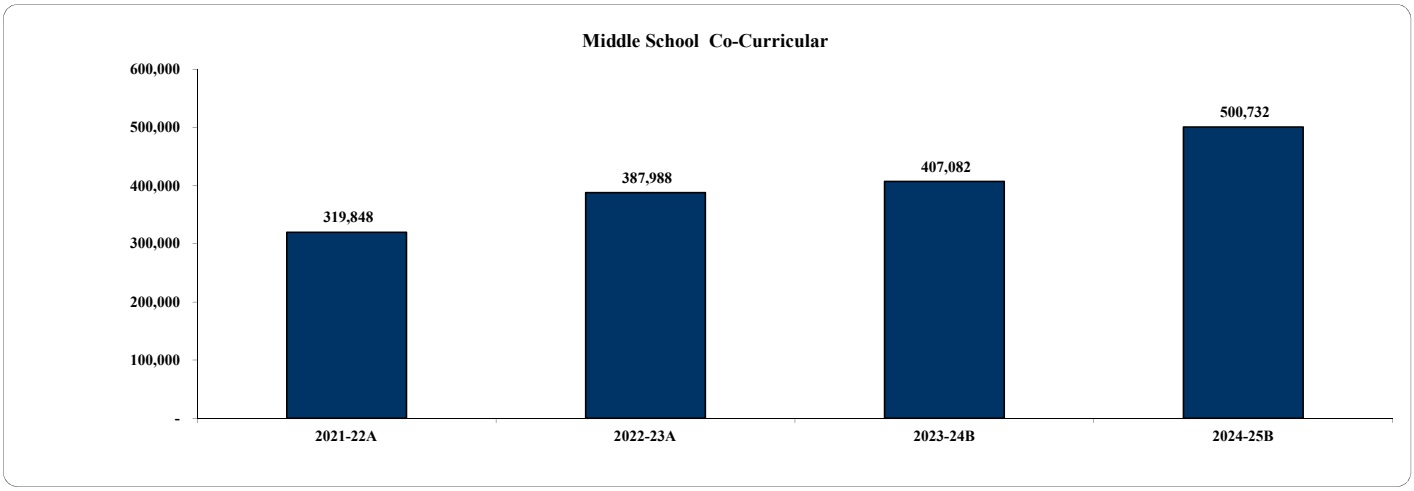
In FY24-25, function 1121 will serve approximately 2,518 middle school students, grades six through eight.

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

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

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

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



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

Notes Page

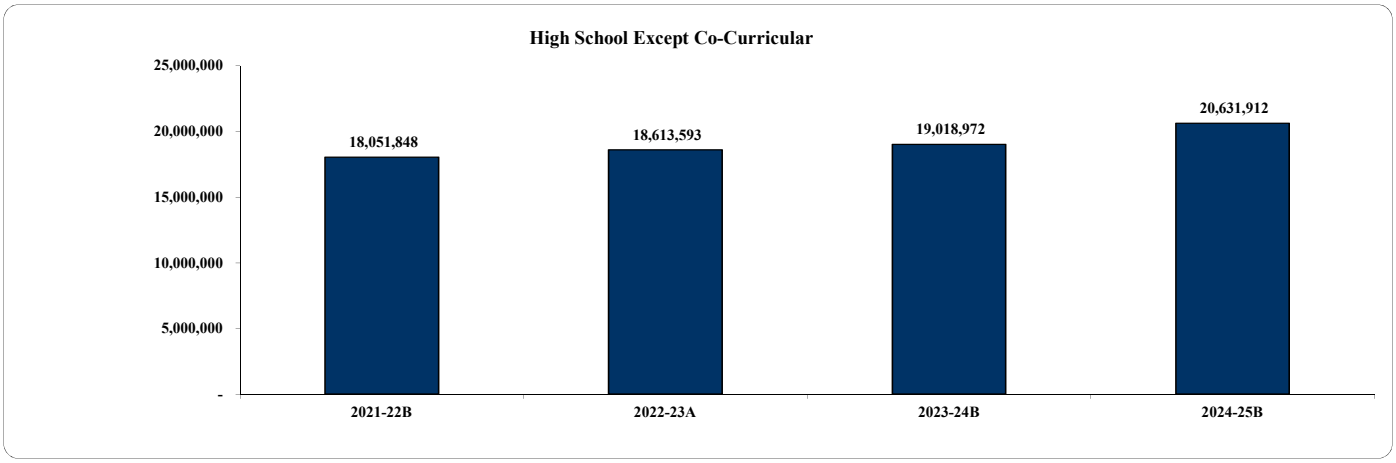


General Fund Detail Budget - 1131 High School (Except Co-Curricular)

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

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

1131 High School
Except Co-Curricular Continued



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

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

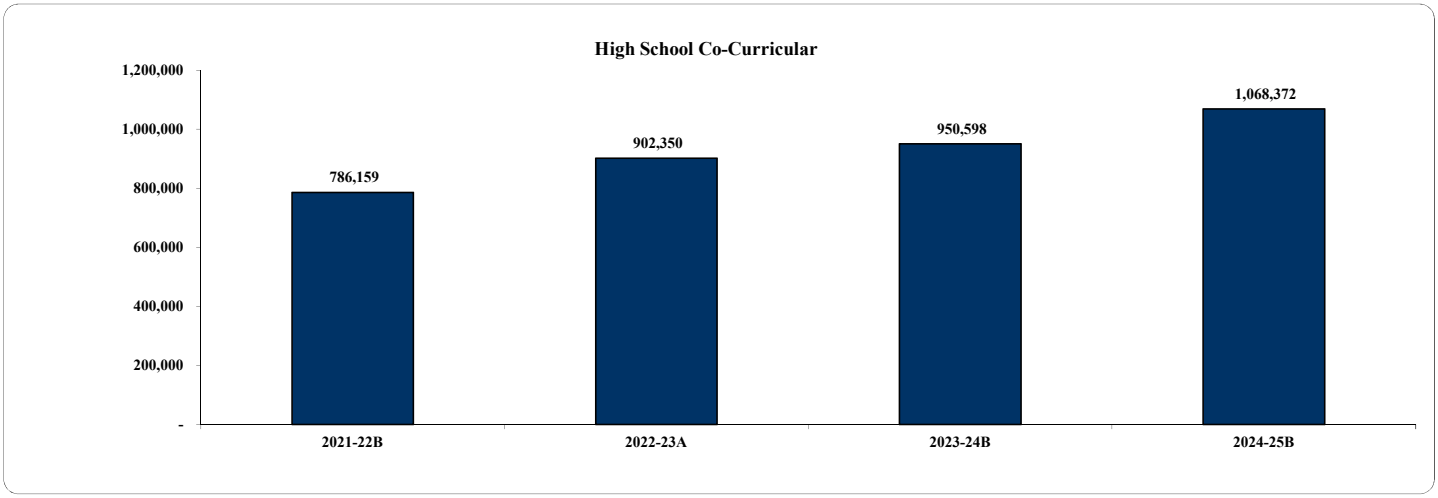
This function includes discretionary funds at each high school, which is determined and approved by the principal at each school. It also houses several software applications that are used by the students.

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

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

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

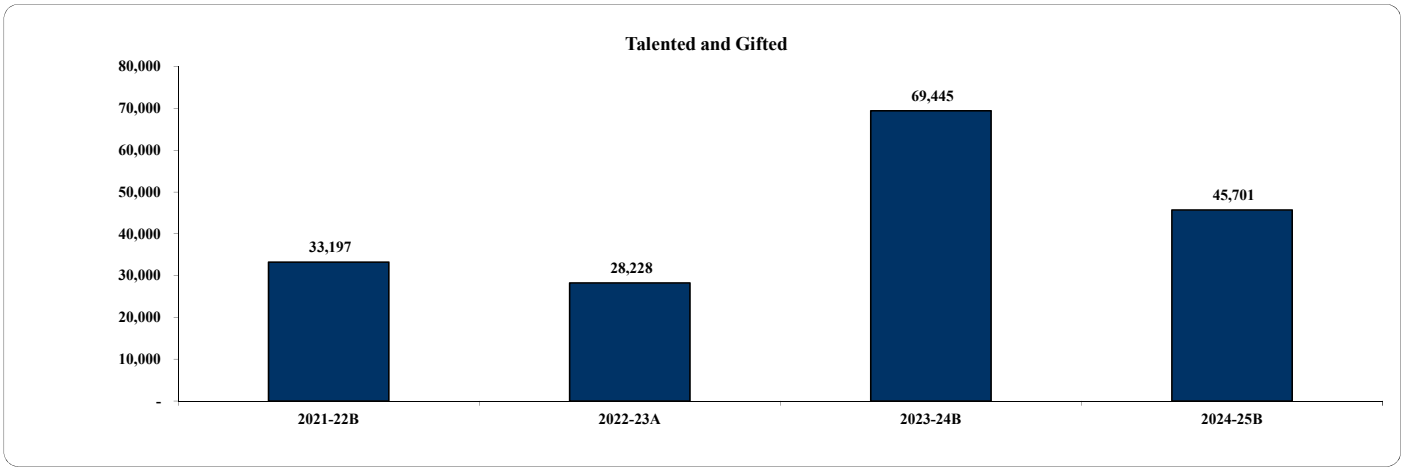
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	-	77,048	1,374	31,992		
Classified Temporary	402	-	-	-		
Classified Overtime	8,234	-	-	-		
Extra Duty Compensation	623,882	631,440	737,349	726,505		
SALARIES & WAGES	**630,559**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



Function 1132 co-curricular function maintains all positions and stipends for coaches for baseball, basketball, football, volleyball, golf, wrestling, softball, swimming, cross country, tennis, soccer, and track. The FY24-25 budget reflects expenditures for stipends for high school sports programs, which is slightly higher than the FY23-24 budget but better aligns with actual spending. Athletic expenses outside of these coaching stipend costs are identified in the Special Revenue Secondary Athletics Fund, found on p. 114 of this document.

General Fund Detail Budget - 1210 Talented and Gifted

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



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

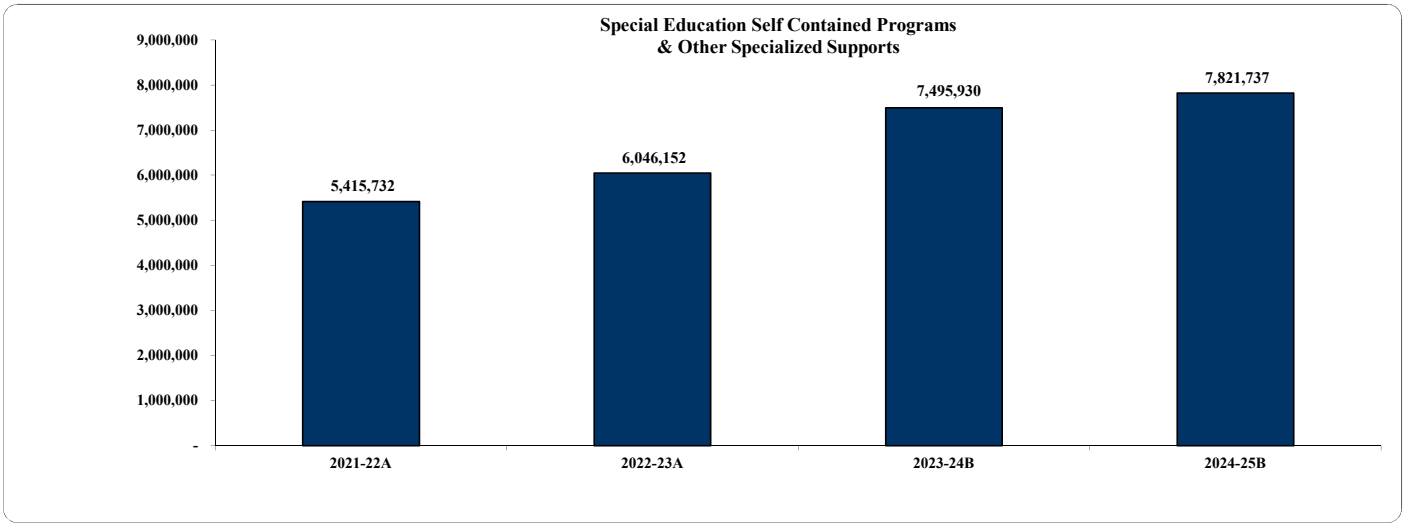
The district spends about 28k for TAG Summer Camp. There is a small amount of dues and fees expected for FY24-25. The software requirements have decreased due to a decrease in enrollment over time. The District's criteria for considering TAG testing has remained the same, so there is no change in functionality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

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

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

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

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

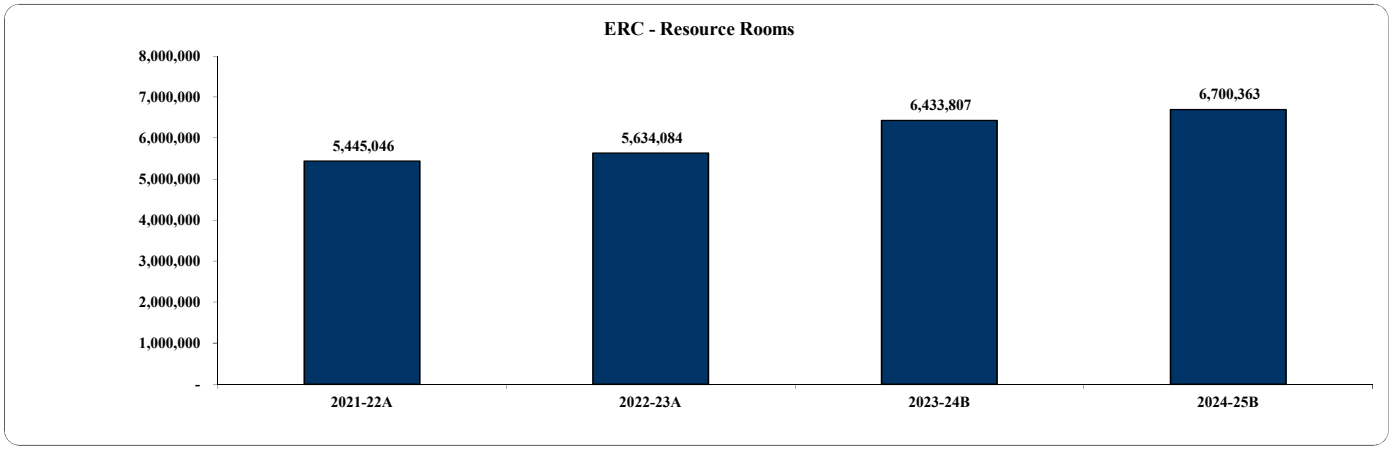


Function 1220-1240 provides funding for direct program support and instruction for approximately 384 students in FY23-24 at fifteen school sites. For a comprehensive picture of the changes to consolidated Special Education spending and staffing across all functions and funds, see the year-over-year SpEd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

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

General Fund Detail Budget - 1250 ERC - Resource Rooms

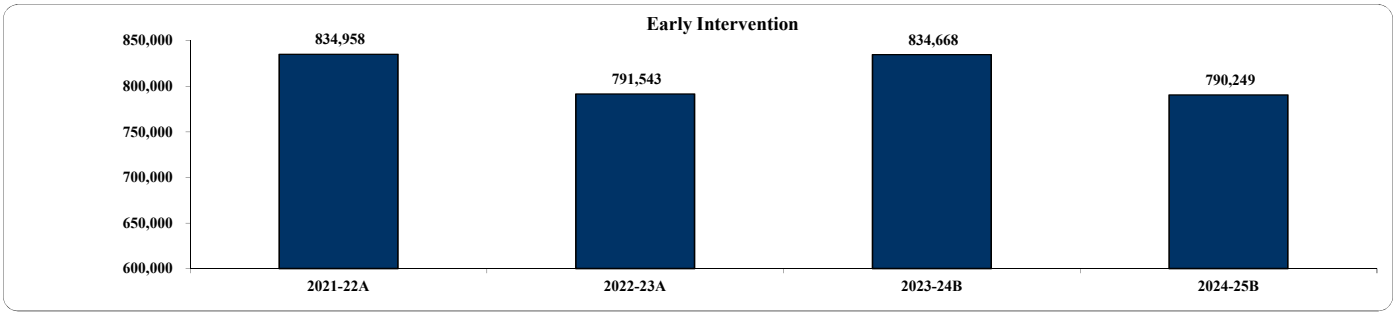
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	1,925,160	2,179,296	2,260,225	2,302,937		
Classified	1,090,331	1,129,586	1,342,506	1,398,008		
Classified Substitutes	57	-	-	-		
Licensed Temporary	12,267	8,468	10,400	10,400		
Classified Temporary	10,467	-	3,658	3,658		
Classified Overtime	20,482	9,442	12,767	12,767		
Extra Duty Compensation	38,393	44,293	91,797	107,617		
Insurance Opt Out	11,521	13,700	27,803	47,606		
Staff Appreciation Stipend	112,750	-	-	-		
SALARIES & WAGES	**3,221,427**	**3,384,784**	**3,749,156**	**3,882,994**	**-**	**-**
PERS	867,818	957,601	1,123,822	1,129,109		
Social Security	193,708	202,673	247,456	244,194		
Medicare	45,303	47,399	57,873	57,110		
Workers Compensation	16,451	11,068	17,830	18,196		
Unemployment	3,228	3,087	3,823	82,626		
Oregon Paid Leave	-	8,481	11,592	15,150		
Health Insurance	880,037	832,712	984,273	1,014,735		
Life Insurance	880	917	1,648	1,366		
TSA Exec ER Paid	58,991	56,065	102,785	118,920		
Long Term Disability	7,002	7,365	5,101	8,205		
FSA/HSA	33,144	33,177	51,200	54,400		
TSA Classified ER Paid Health Insurance Option	13,673	16,195	12,450	17,909		
BENEFITS	**2,120,234**	**2,176,739**	**2,619,851**	**2,761,921**	**-**	**-**
Professional Instr. Services	19,150	-	-	-		
Travel - In District	421	1,044	500	100		
Other Licensed Subs	18,314	53,288	26,000	26,780		
Other Classified Subs	3,169	9,320	28,000	28,840		
PURCHASED SERVICES	**41,053**	**63,652**	**54,500**	**55,720**	**-**	**-**
Supplies and Materials	9,446	8,908	10,300	(272)		
Software	52,885	-	-	-		
SUPPLIES	**62,331**	**8,908**	**10,300**	**(272)**	**-**	**-**
CAPITAL OUTLAY	**-**	**-**				**-**
OTHER OBJECTS	**-**	**-**	**-**	**-**		**-**
ERC / RESOURCE ROOMS	**5,445,046**	**5,634,084**	**6,433,807**	**6,700,363**	**-**	**-**



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

General Fund Detail Budget - 1260/ 1261 Early Intervening

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



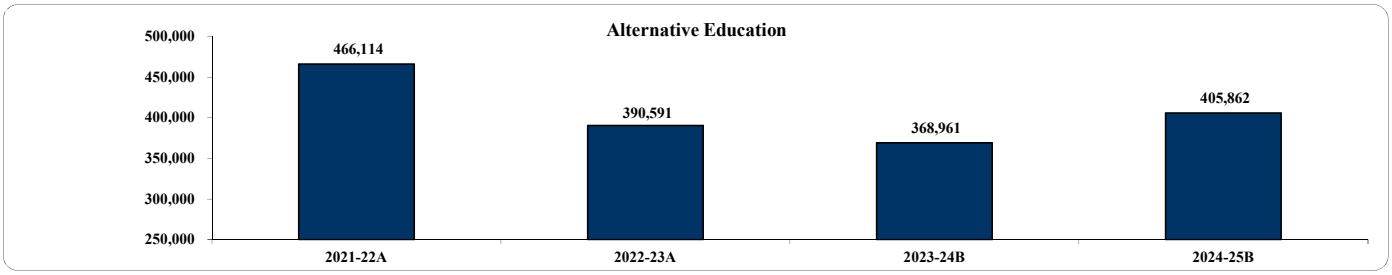
Function 1260, Early Intervention Childhood, provides evaluation services for approximately 500 MSD early childhood students younger than five years old. Function 1261, Early Intervening Services, provides preventative academic and behavioral support to school age students not eligible for special education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

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

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

General Fund Detail Budget - 1283 Alternative Education

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



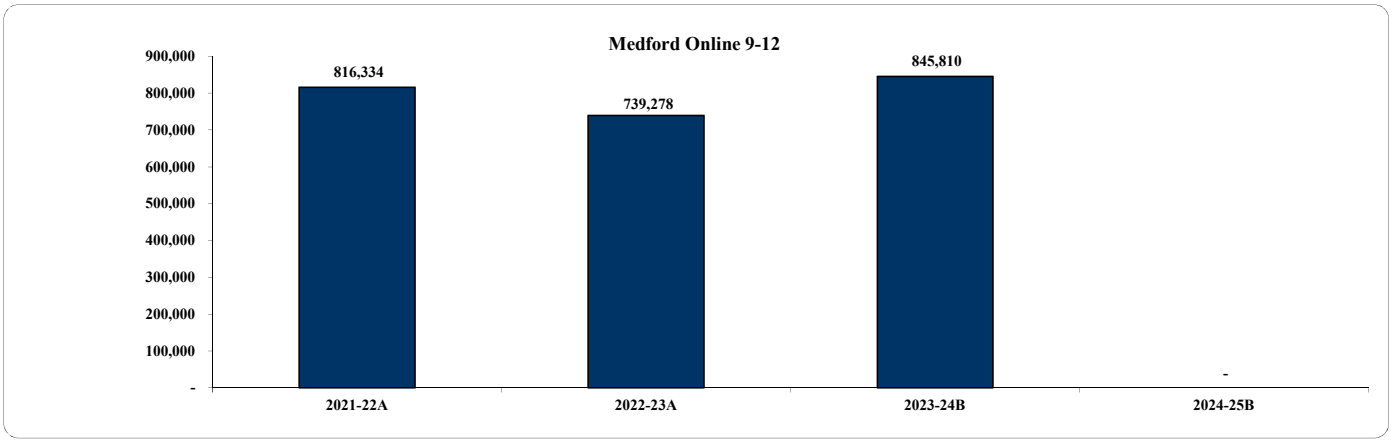
Alternative Education is the title given to programs outside of our traditional schools. The FY24-25 Budget of $0.4M is up $0.036M or 10% of the FY23-24 budget.

This function changed significantly in recent years from a Special Education function to Alternative Education programs and includes the Options, Options Jr., JDEP, and Medford Opportunity School (MOS). Staffing is 3.19 FTE.

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

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

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

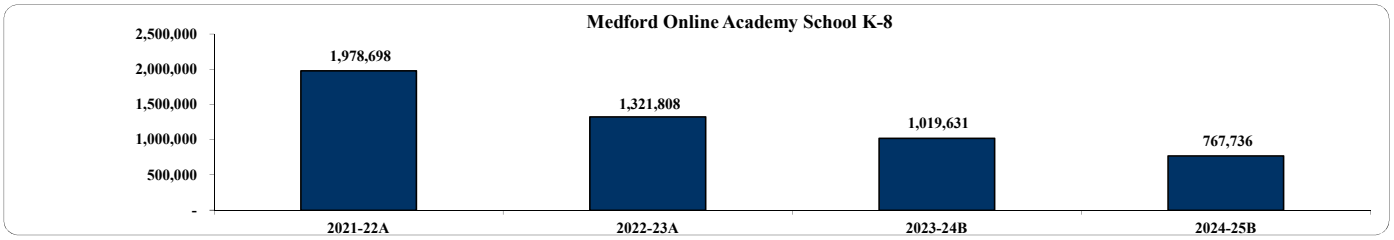


In FY23-24 the Online Program was consolidated with Innovation Academy, which will be housed under function 1131, High School (see FTE details on pp. 19-23).

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

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

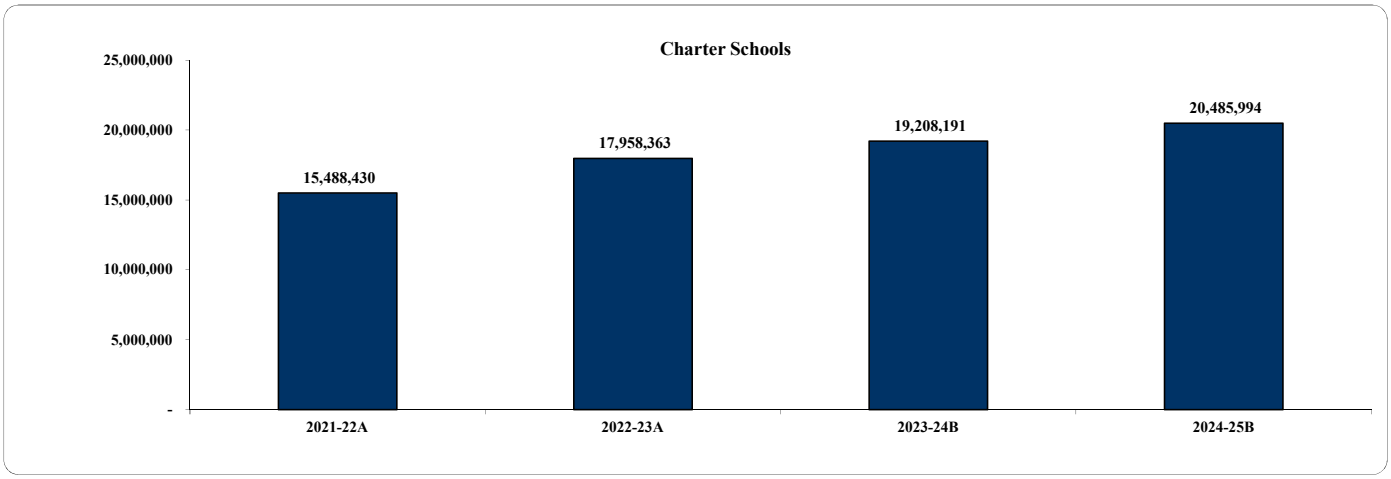
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	863,665	518,241	531,208	366,197		
Classified	101,793	1,738	5,500	-		
Administrator Salaries	122,388	124,336	39	911		
Licensed Temporary	78,875	154,837	160,978	90,495		
Classified Temporary	2,402	-	-	-		
Classified Overtime	343	-	-	-		
Extra Duty Compensation	-	-	-	-		
Insurance Opt Out	2,800	-	800	-		
Staff Appreciation Stipend	23,125	-	-	-		
SALARIES & WAGES	**1,195,390**	**799,152**	**698,526**	**457,604**	-	-
PERS	346,966	249,543	123,633	138,289		
Social Security	72,033	47,907	26,060	29,376		
Medicare	16,847	11,204	6,074	6,870		
Workers Compensation	4,096	1,590	2,762	2,114		
Unemployment	1,324	721	647	6,392		
Oregon Paid Leave	-	2,142	1,469	1,895		
Health Insurance	274,223	168,300	144,522	102,552		
Life Insurance	310	205	69	83		
TSA Exec ER Paid	12,932	7,899	5,615	3,725		
Long Term Disability	-	-	656	1,040		
FSA/HSA	4,994	3,000	-	4,200		
TSA Classified ER Paid Health Insurance Option	2,701	2,460	-	1,800		
BENEFITS	**736,425**	**494,971**	**311,506**	**298,337**	-	-
Professional Growth	197	-	-	-		
Travel - Out of District	693	205	-	-		
Postage/Printing	559	1,101	-	500		
Other Licensed Subs	-	16,019	-	-		
Other Classified Subs	-	2,286	-	-		
PURCHASED SERVICES	**1,450**	**19,612**	**-**	**1,000**	-	-
Supplies and Materials	43,573	4,630	9,600	1,500		
Non-Consumables	478	-	-	-		
SUPPLIES	**44,052**	**4,630**	**9,600**	**-**	-	-
CAPITAL OUTLAY	**-**	**-**	**-**	**-**		-
Dues/Fees/Memberships	1,381	3,443	-	10,795		
OTHER OBJECTS	**1,381**	**3,443**	**-**	**10,795**	-	-
ALTERNATIVE EDUCATION	**1,978,698**	**1,321,808**	**1,019,631**	**767,736**	-	-



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

General Fund Detail Budget - 1288 Charter Schools

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



Function 1288 provides for the pass-through of state school funding per Oregon Revised Statute (ORS) 338.155 and individual agreements with each Charter School. The Madrone Trail Public Charter School, Logos Public Charter School, Kids Unlimited Academy Public Charter School, and The Valley School of Southern Oregon are the four District-sponsored charter schools budgeted. Charter School ADMr is projected at 2142 for the FY24-25 budget, up 114.8 or 5.6% over the prior year due to a projected increase in enrollment at Logos Charter School. Charter School enrollment has increased 693 or 47.8% since 2015-16. See p. 14 for more details.

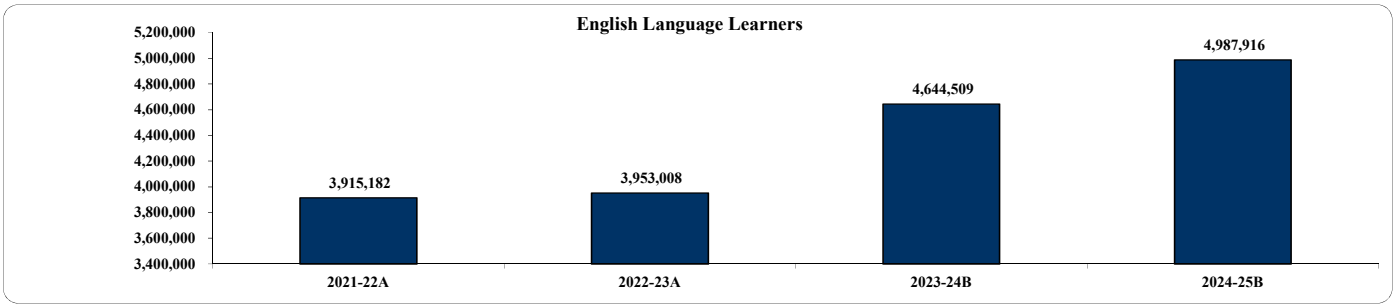
Overall spending is projected to be $1.27M or 6.65% higher at $20.48M for FY24-25.

General Fund Detail Budget - 1291 English Language Learners

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

General Fund Detail Budget - 1291 English Language Learners

1291 English Language Learners Continued



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

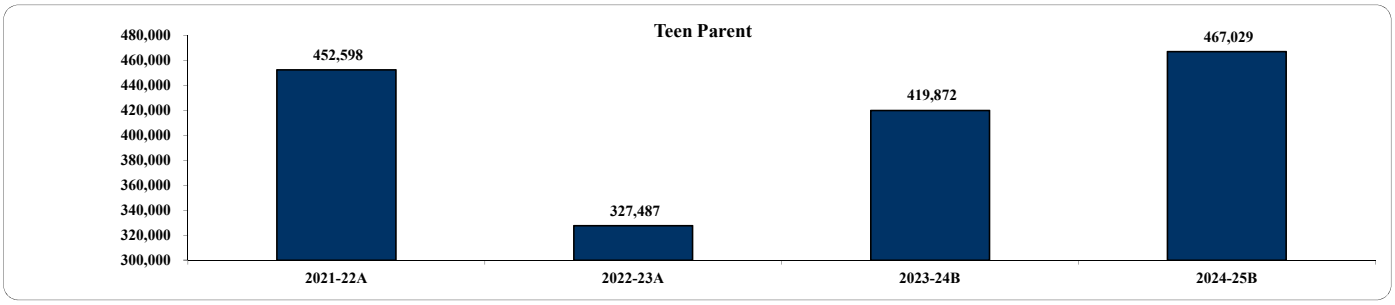
The FY24-25 Budget of $4.9M is $0.34M higher, or 7.39% primarily driven by wage increases. The $200K in Professional Services includes $95K for Language Line for low incident language needs and interpreters for night events when staff are unavailable. There is also $45K in this object for Flashlight360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

Notes Page



General Fund Detail Budget - 1292 Teen Parent

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



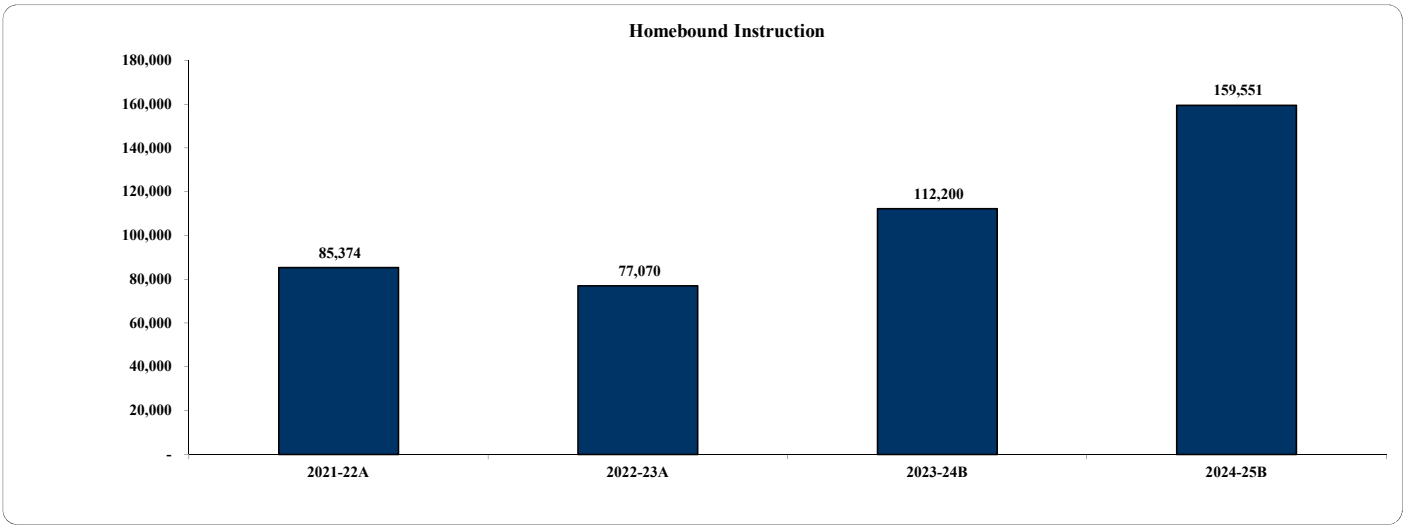
The Pregnant and Parenting Teen (PPT) program is located at the North Medford High School Child Development Center (CDC). The PPT program serves students from school districts across Southern Oregon and helps achieve multiple objectives including: 1) helping pregnant students graduate from high school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

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

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

General Fund Detail Budget - 1295 Homebound Instruction

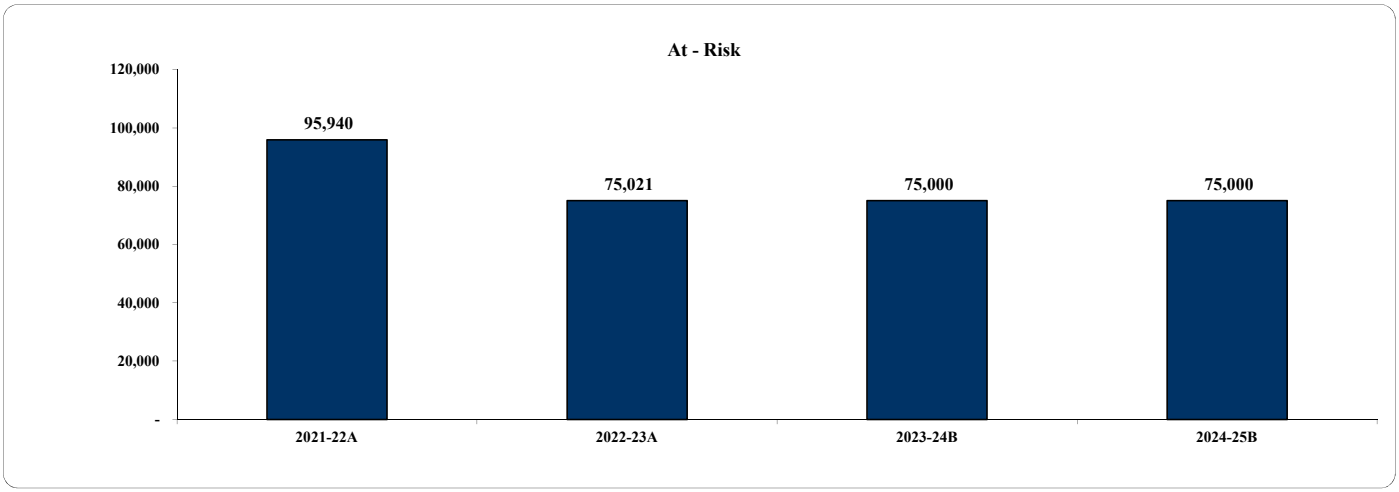
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	-	-	4,160	-		
Classified Overtime	2,008	-	-	-		
Extra Duty Compensation	-	-	1,470	-		
Home Instruction	66,645	59,536	93,001	122,404		
Staff Appreciation Stipend	1,698		-	-		
SALARIES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



Homebound teachers are assigned on an as-needed basis to students who, for one reason or another, cannot attend school. Students who typically require homebound instruction include students with medical conditions that cannot be accommodated at school, teen parents, students with behavior issues that cause them to be a danger to themselves or others, students who are awaiting alternative placement, and expelled students who may need this option. Spending in FY24-25 is projected to be slightly lower than the prior year. There is no FTE designated to this function. Temporary labor is used on an as-needed basis by licensed staff for students who currently need homebound instruction, which fluctuates throughout the year.

General Fund Detail Budget - 1297 At-Risk

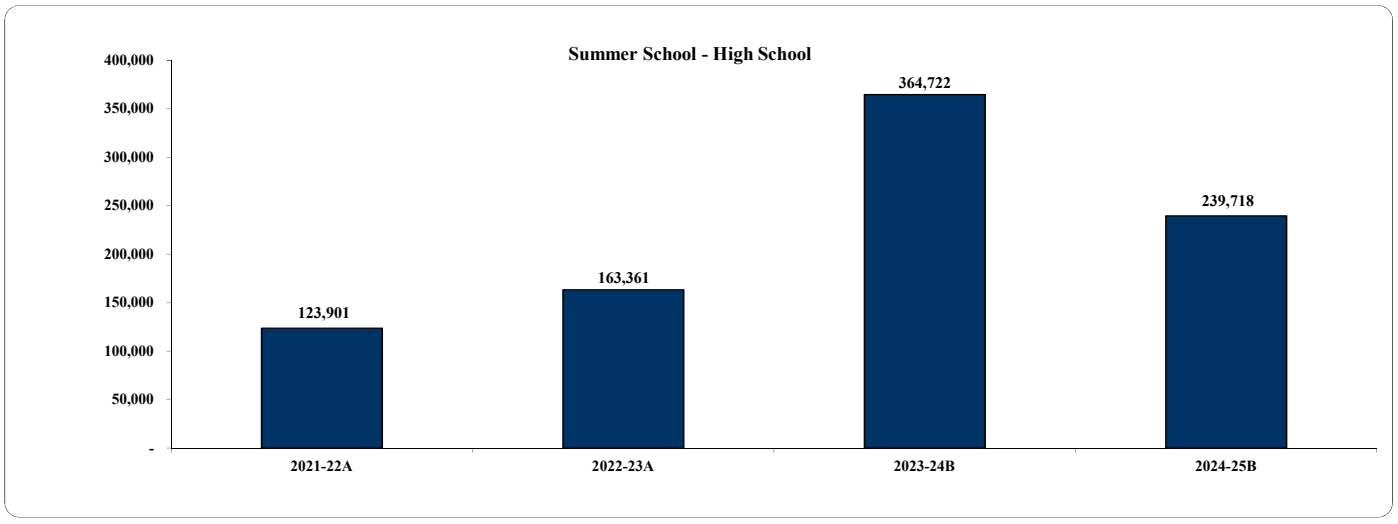
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	9,973	-	-	-		
Classified Overtime	69	-	-	-		
Staff Appreciation Stipend	1,250		-	-		
SALARIES & WAGES	**11,292**	**-**	**-**	**-**	**-**	**-**
PERS	2,839	-	-	-		
Social Security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



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

General Fund Detail Budget - 1430 Summer School - High School

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Administrator Salaries	-	20,500	-	-		
Licensed Temporary	114,513	88,835	168,407	112,506		
Classified Temporary	-	11,364	135,650	6,171		
Classified Overtime	4,328	1,000	-	-		
Insurance Opt Out	-	-	93	-		
SALARIES & WAGES	**118,842**	**121,699**	**304,150**	**118,677**	**-**	**-**
PERS	74	24,727	38,524	28,972		
Social Security	3,603	7,542	15,869	4,897		
Medicare	843	1,764	3,711	1,145		
Workers Compensation	402	141	1,182	548		
Unemployment	58	112	256	119		
Oregon Paid Leave	-	396	798	316		
TSA Exec ER Paid	-	-	-	11,125		
Long Term Disability	-	-	26	-		
125 Plan Opt Out	-	-	-	10,600		
TSA Classified ER Paid Health Insurance Option	-	-	-	600		
BENEFITS	**4,979**	**34,682**	**60,366**	**58,322**	**-**	**-**
Travel - In District	80	21	-	1,000		
Advertising	-	400	-	-		
PURCHASED SERVICES	**80**	**421**	**-**	**36,000**	**-**	**-**
Supplies and Materials	-	6,559	206	26,719		
SUPPLIES	**-**	**6,559**	**206**	**26,719**	**-**	**-**
SUMMER SCHOOL-HIGH SCHOOL	**123,901**	**163,361**	**364,722**	**239,718**	**-**	**-**



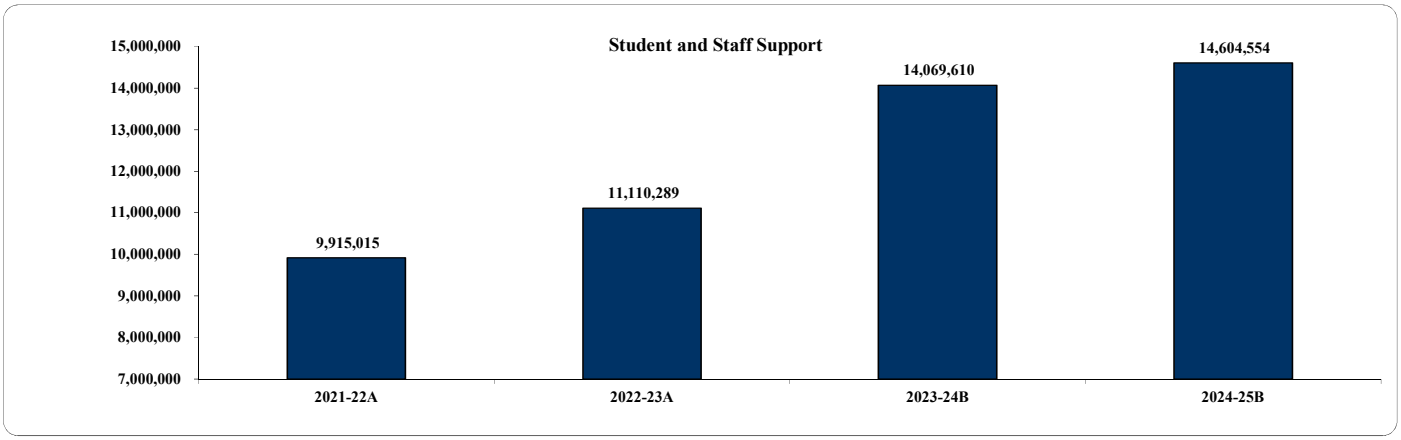
The budget for the Summer Programs for FY24-25 is $0.239M a decrease of $0.125M or 34.3% due to budget cuts. The Summer Programs provide critical additional support for students who are credit deficient, in need of additional support, or to complete graduation requirements. The summer program also includes Panther and Tornado Camp which is a two week period for incoming freshman students in need of academic confidence and support as they transition to high school. Students will continue to have access to credit recovery options and targeted interventions based on each student's specific needs. Students can use this option to graduate on time with their class cohort.

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

General Fund Expenditures - Student and Staff Support Functions

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

DIRECT STAFF SUPPORT	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Improvement of Instruction - Media	147,647	162,464	185,197	189,145	-	-
Instructional Development	63,269	55,363	67,525	63,513	-	-
Curriculum Development	432,969	499,513	564,762	398,535	-	-
Instructional Media Services	136,973	136,128	126,700	66,014	-	-
School Libraries	1,583,395	1,712,844	2,032,290	1,891,320	-	-
Audiovisual Services	4,888	1,241	10,180	8,347	-	-
Instructional Staff Development	140,875	123,295	1,489,305	1,430,675	-	-
DIRECT STAFF SUPPORT	**2,510,015**	**2,690,847**	**4,475,959**	**4,047,548**	**-**	**-**
TOTAL DIRECT INSTRUCTION SUPPORT	**9,915,015**	**11,110,289**	**14,069,610**	**14,604,554**	**-**	**-**
TOTAL GENERAL SUPPORT	**42,188,269**	**48,480,581**	**52,065,402**	**53,166,694**	**-**	**-**
TOTAL SUPPORT SERVICES	**52,103,283**	**59,590,870**	**66,135,012**	**67,771,248**	**-**	**-**

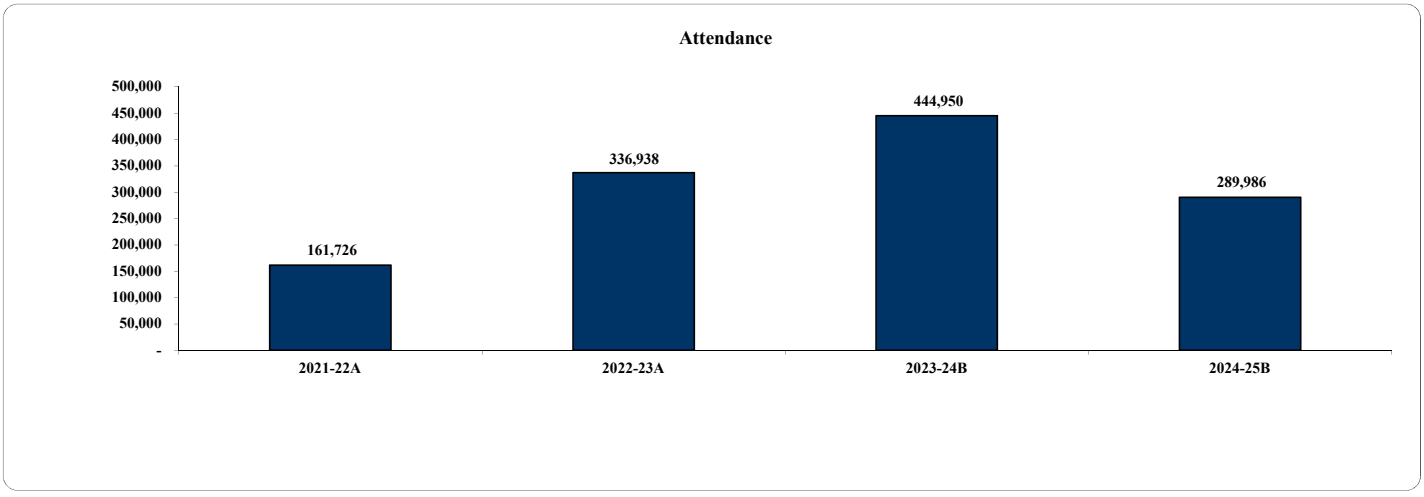


Spending for the Student and Staff Support functions are budgeted at $14.6M for the FY24-25 Budget, up $0.53M (3.8%) from the FY23-24 Budget. Across all funding sources the FY24-25 Budget is 107.29 FTE, -10 FTE lower than FY23-24. This is due to a -1 FTE decrease in counseling services at MOA due to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

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

General Fund Detail Budget - 2112 Attendance

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

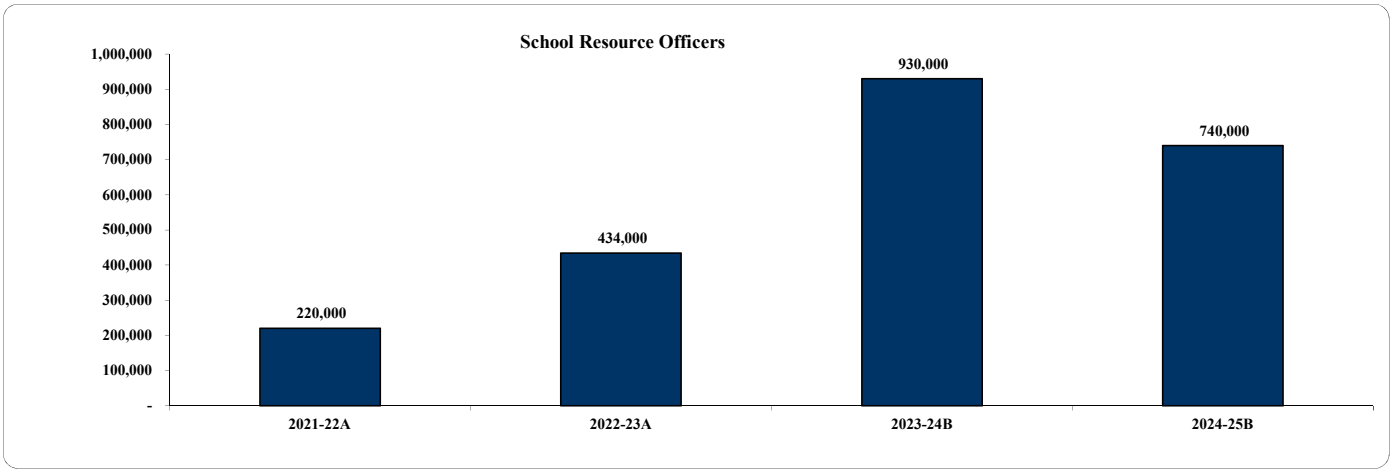


Attendance Specialists make visits to truant students' homes and work with students and families to improve attendance. This function also has $38.5K in purchased services for the Attention2Attendance program (A2A) which assists schools in setting up an electronic systematic program for notifications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

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

General Fund Detail Budget - 2115 School Resource Officers

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



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

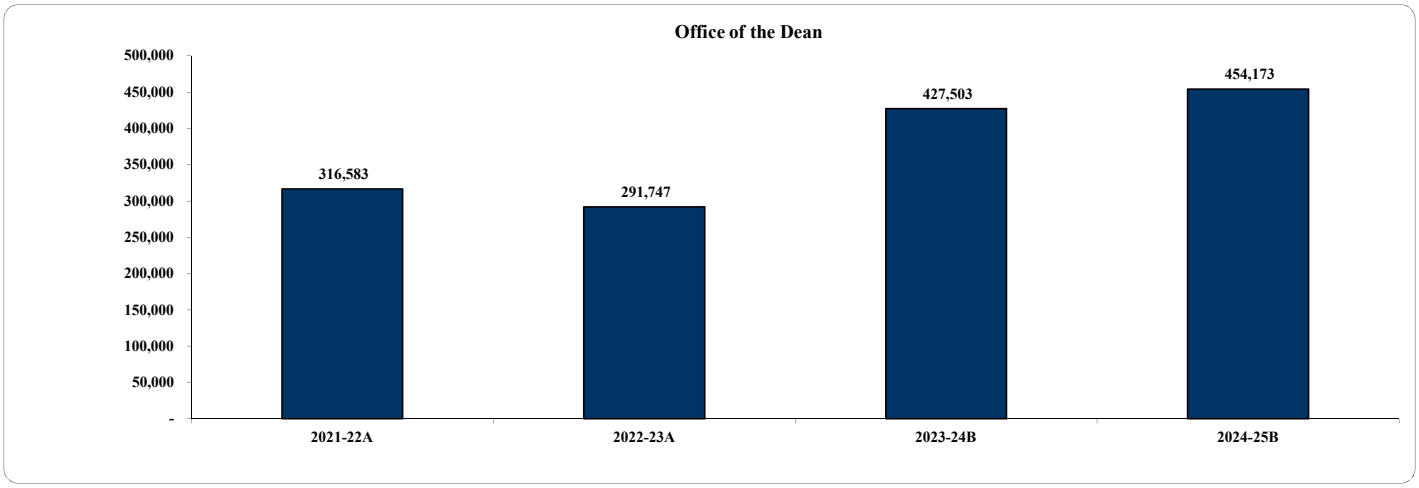
Safety and security are shared values in our district and are always our top priorities. There will be a new partnership with Medford Police that will begin in the spring of 2023. The MSD School Marshal Program will provide dedicated security in our elementary schools and complement our School Resource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

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

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

General Fund Detail Budget - 2121 Office of the Dean

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

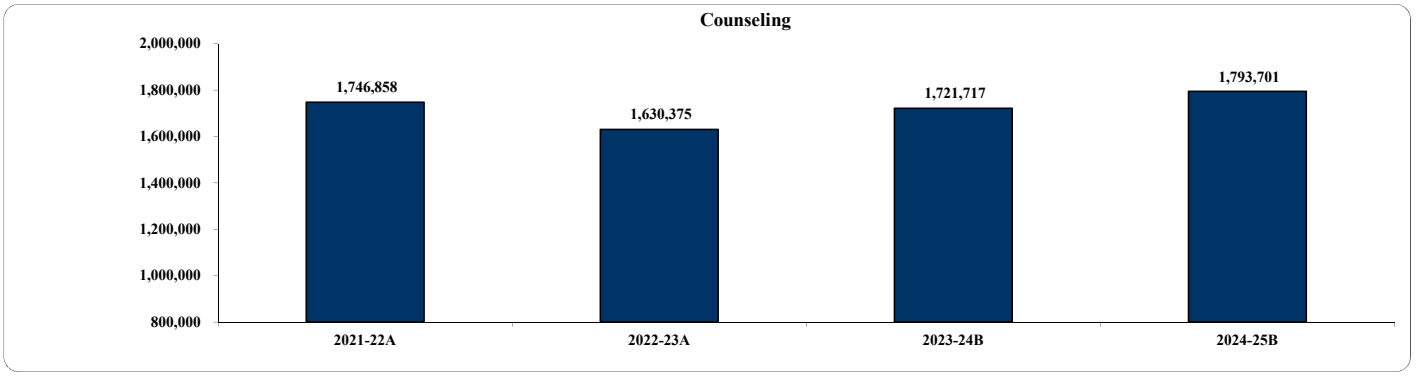


The budget for Office of the Dean is $0.45M. The total FTE in this function is 3.0 with one dean at each middle school.

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

General Fund Detail Budget - 2122 Counseling

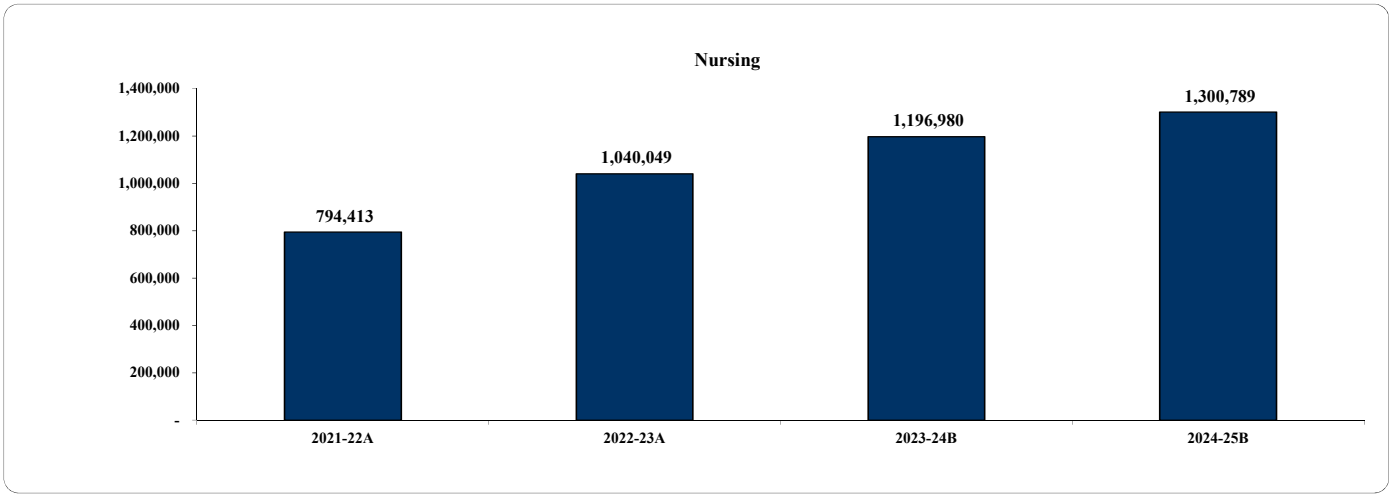
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	1,010,655	948,139	960,326	1,033,174		
Classified	41,440	32,413	25,856	36,904		
Licensed Temporary	1,813	1,633	-	-		
Classified Temporary	146	1,410	-	-		
Classified Overtime	735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



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

General Fund Detail Budget - 2134 Nursing

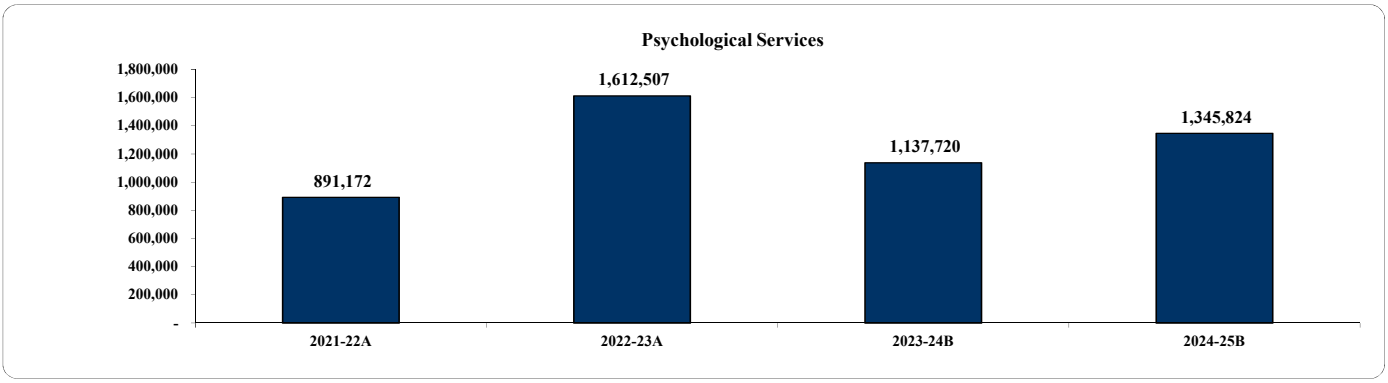
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	385,527	602,397	667,179	725,954		
Classified	117,991	40,662	43,734	46,812		
Licensed Temporary	27	-	-	-		
Classified Temporary	146	-	-	-		
Classified Overtime	383	118	-	-		
Extra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



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

General Fund Detail Budget - 2140 Psychological Services

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



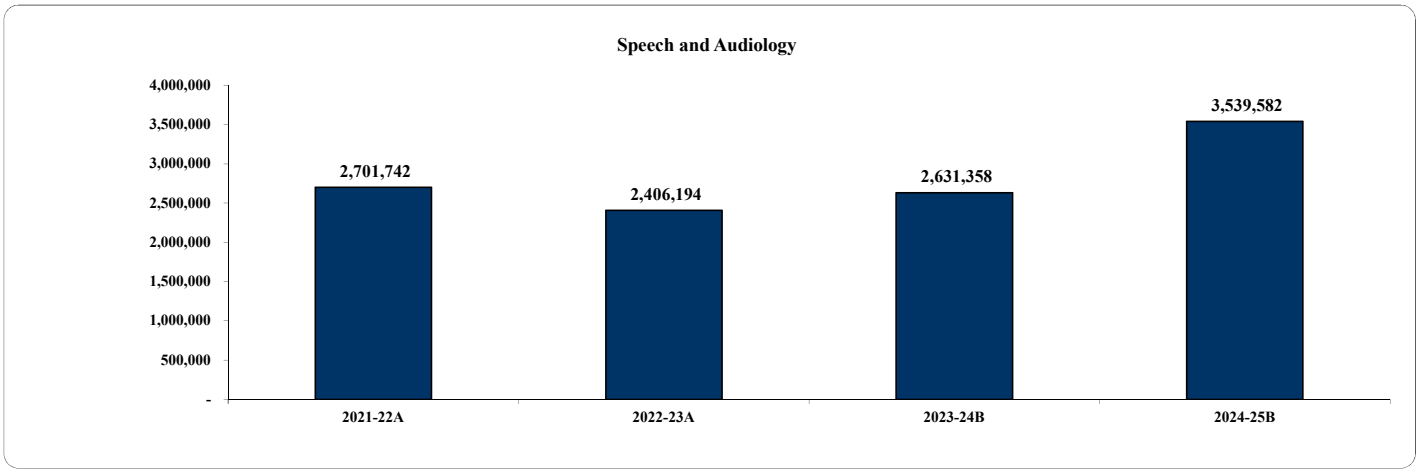
Function 2140 includes evaluation of students to identify a disability and the need for Special Education across the District. Responsibilities include activities related to testing, interpreting results, and consulting with school teams to provide interventions and strategies. This function also includes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

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

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

General Fund Detail Budget - 2150 Speech and Audiology

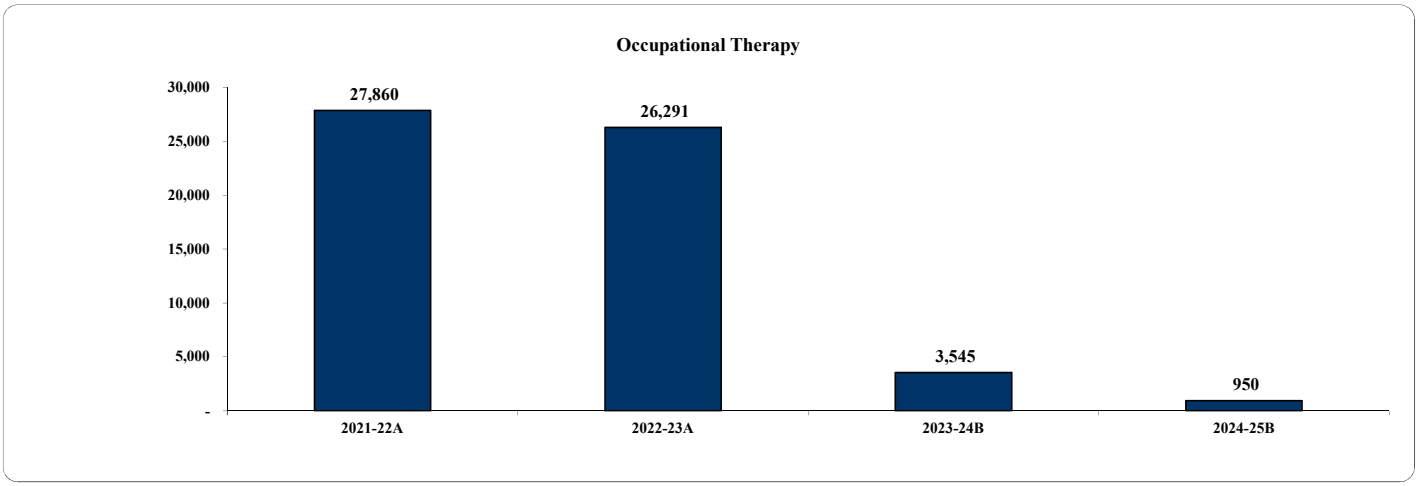
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	649,468	401,740	585,458	639,732		
Classified	374,286	327,337	438,919	568,985		
Licensed Temporary	431	1,594	472	472		
Classified Temporary	2,100	-	-	-		
Classified Overtime	959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



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

General Fund Detail Budget - 2160 Occupational Therapy/Autism Spectrum

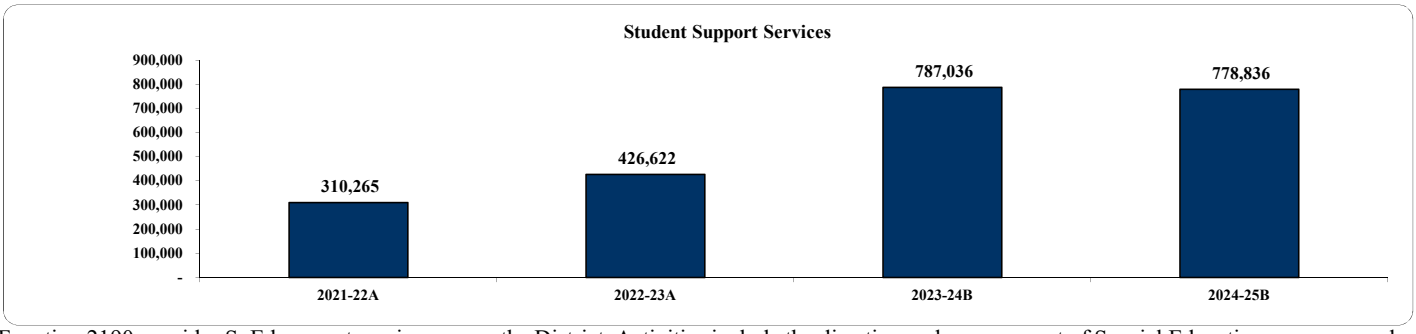
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	12,559	15,510	-	-		
Classified Overtime	22	14	-	-		
Insurance Opt Out	936	1,200	-	-		
Staff Appreciation Stipend	3,900	-	-	-		
SALARIES & WAGES	**17,417**	**16,724**	**-**	**-**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



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

General Fund Detail Budget - 2190 Student Support Services

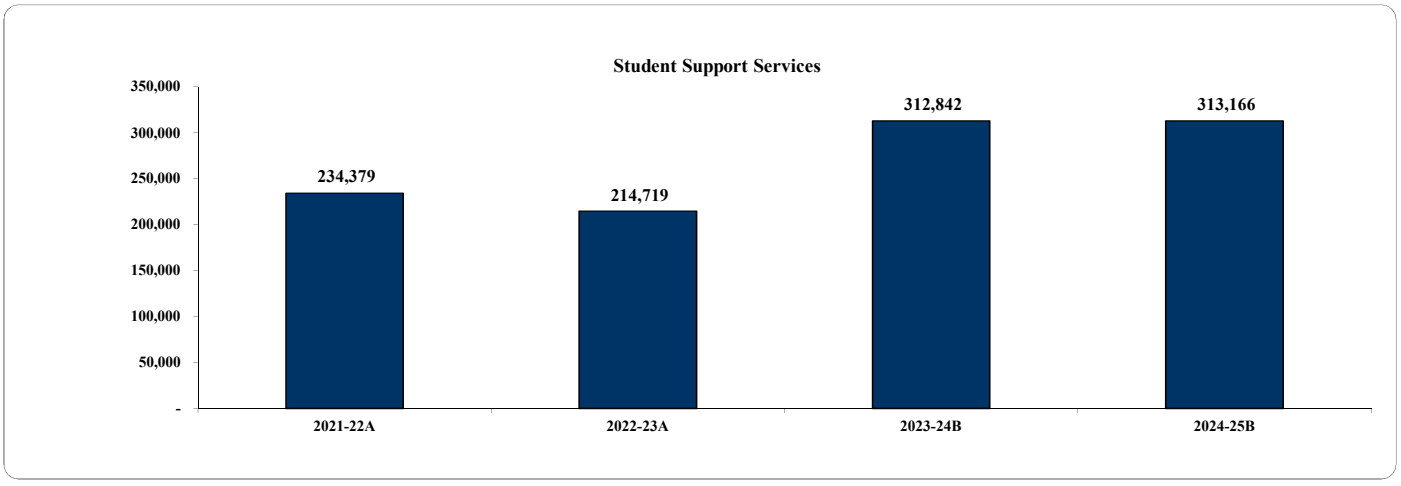
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	-	-	32,294	59,691		
Administrators Salaries	126,594	132,152	458,274	389,475		
Licensed Temporary	1,040	2,282	36	36		
Classified Temporary	-	-	1,587	1,587		
Classified Overtime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



Function 2190 provides SpEd support services across the District. Activities include the direction and management of Special Education programs and other student behavioral support. Professional Growth is to cover expenses for COSA SpEd & Law Conferences, Transition Conferences to support students ages 18-21, SynergySE Conference and the Assistive Technology Training. The FY24-25 Budget of $0.77M is $0.008M lower than the FY23-24 Budget. Total staffing across all funds is 7.0 FTE for FY24-25, which is 1 FTE lower to FY23-24 due to the reduction of an open SpEd coordinator position.

General Fund Detail Budget - 2191 Student Wellness

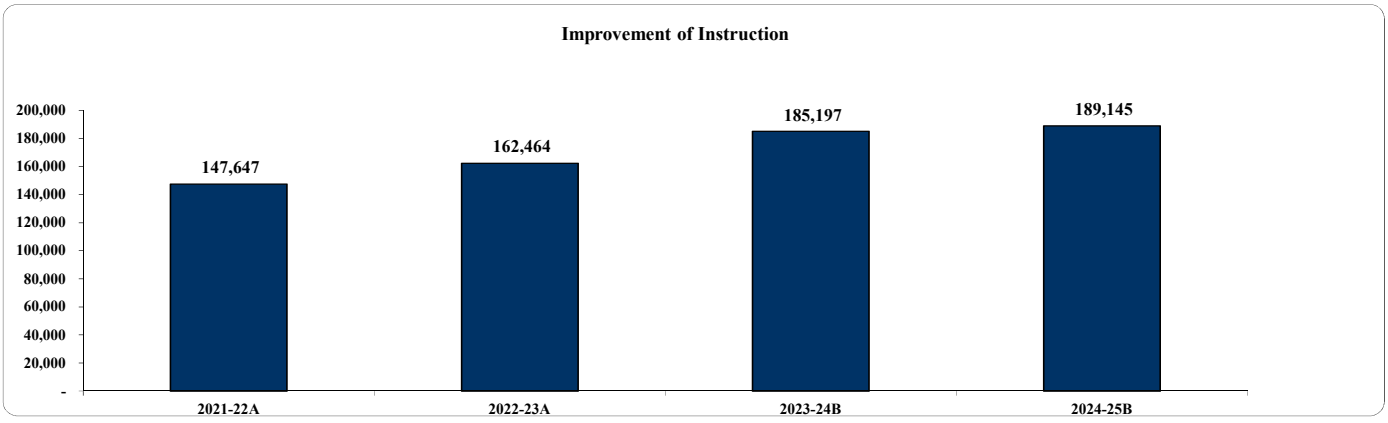
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	12,440	-	-	-		
Classified	44,674	43,696	48,401	50,425		
Administrators Salaries	59,134	60,586	63,718	71,733		
Classified Temporary	-	3,321	-	-		
Insurance Opt Out	213	-	-	-		
Staff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



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

General Fund Detail Budget - 2211 Improvement of Instruction

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

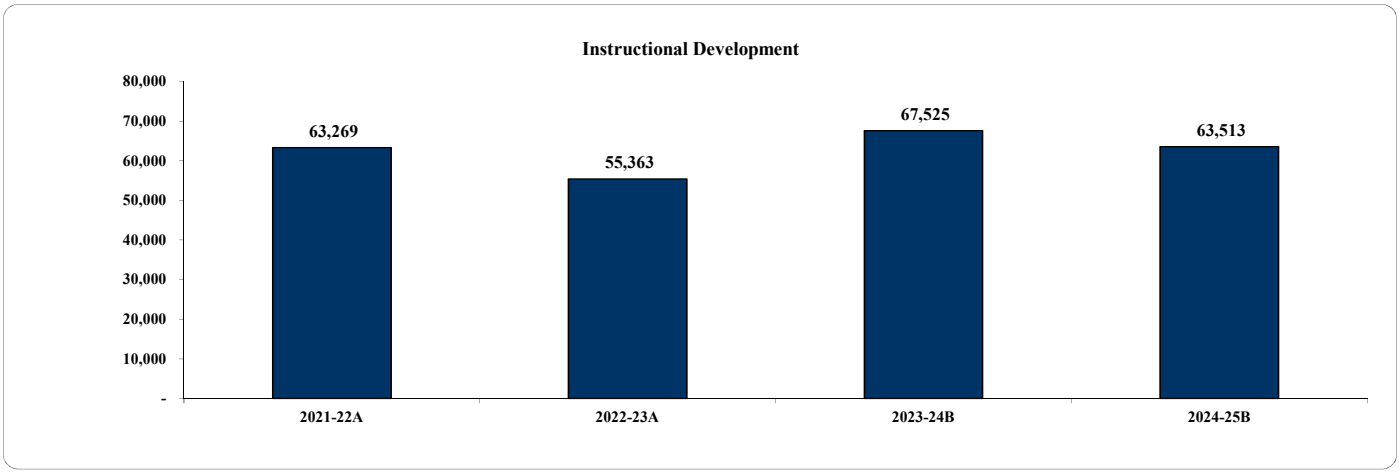


Function 2211 is for activities associated with directing and managing the instructional staff in planning, developing, and evaluating the process providing learning experiences for students. Staffing in the General Fund for the Improvement of Instruction function is flat to current levels. The budget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

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

General Fund Detail Budget - 2212 Instructional Development

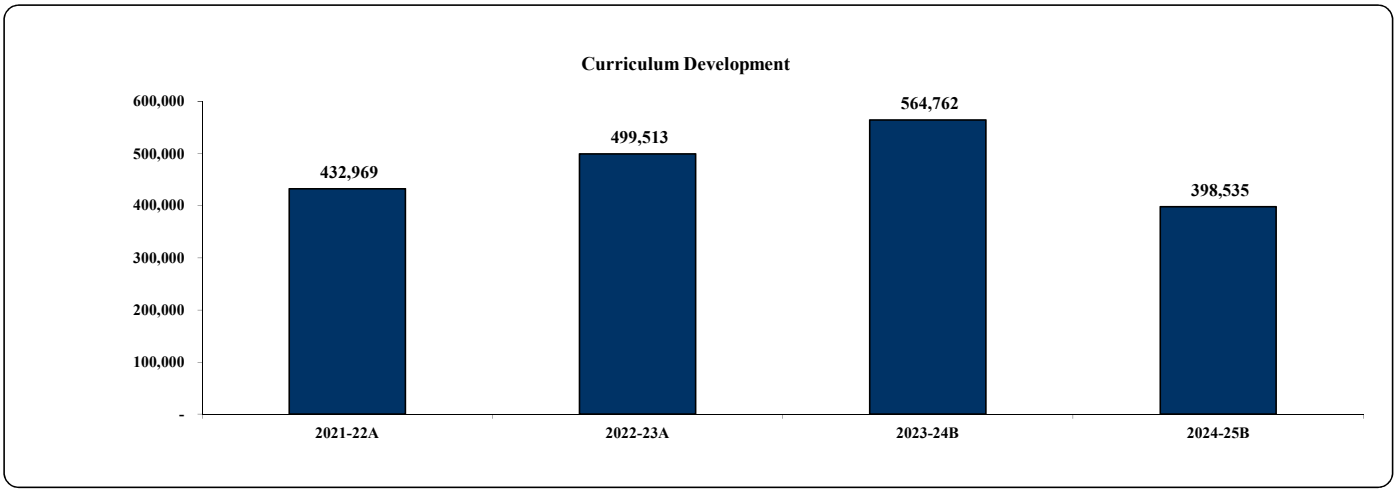
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed Temporary	620	38	-	-		
SALARIES & WAGES	**620**	**38**	**-**	**-**	**-**	**-**
PERS	201	12	-	-		
Social Security/Medicare	37	2	-	-		
Medicare	9	1	-	-		
Workers Compensation	3	99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



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

General Fund Detail Budget - 2213 Curriculum Development

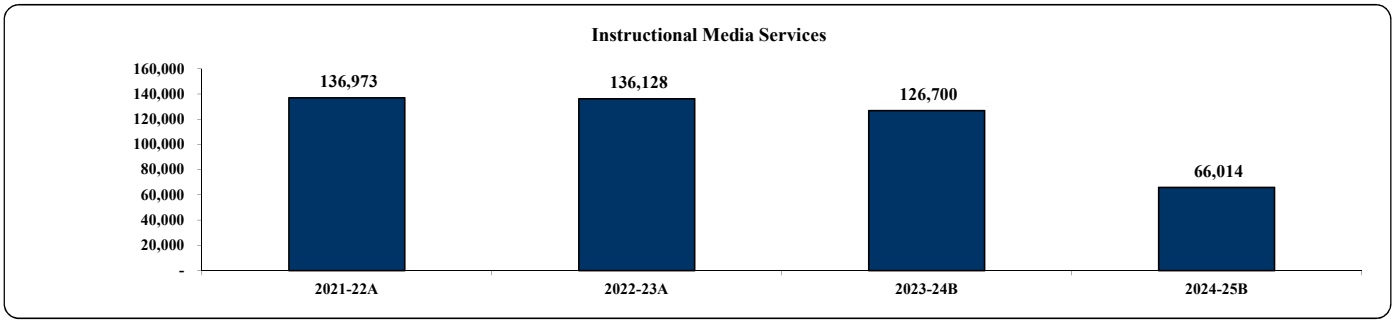
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	231	224	-	-		
Classified	60,402	63,648	16,242	-		
Administrators Salaries	126,044	150,315	106,153	122,941		
Licensed Temporary	875	73,585	75,000	75,000		
Classified Temporary	4,194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



Function 2213 supports K-12 District initiatives for the improvement of instruction through ongoing curriculum development. FY24-25 spending is $0.39M, -$0.66M lower than the FY23-24 Budget. This function fluctuates from year to year based on the specific curriculum needs. The budget for textbooks includes annual textbook replenishment. Computer software includes ongoing hosting fees, and other tools for students to access curriculum. Staffing for FY24-25 is 2.0 FTE.

General Fund Detail Budget - 2221 Instructional Media Center Services

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

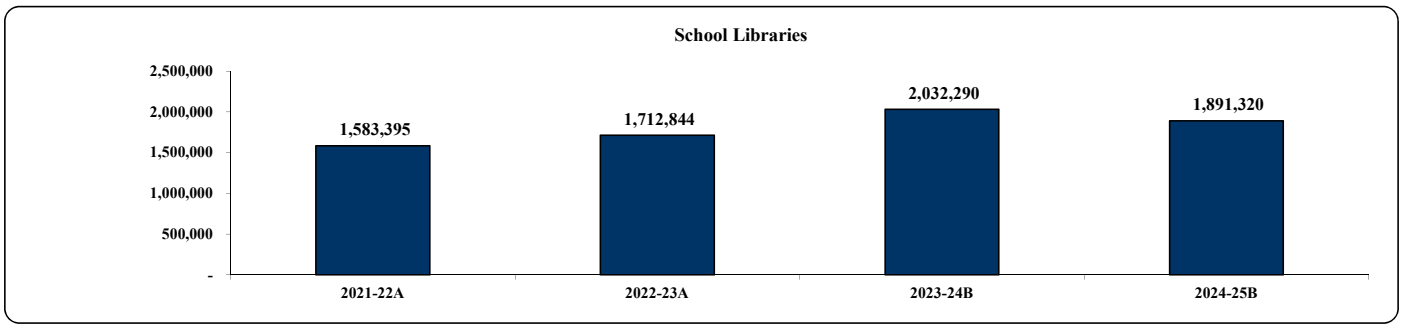


Function 2221 is for activities involved in the direction and management of educational media services used by teachers. This includes hardware, software, online, and other learning resources, and printed materials. $20,000 is budgeted in Supplies and Materials for new shelving. The purchase of library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

The Instructional Media Center (IMC) prepares books for the future purchase of library books, which includes barcoding and labeling, adding them to our digital library catalog, and covering them with a protective coating so they are shelf-ready.

General Fund Detail Budget - 2222 School Libraries

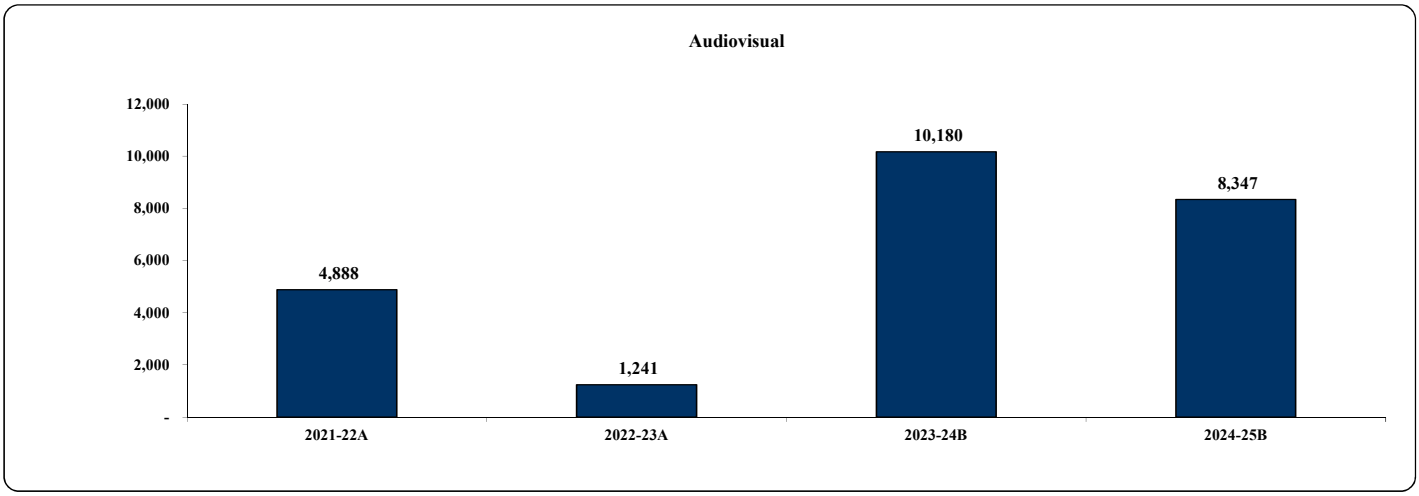
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	331,770	339,973	394,889	214,278		
Classified	478,091	575,753	709,165	799,027		
Licensed Temporary	135	897	557	557		
Classified Temporary	994	500	220	220		
Classified Overtime	13,532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



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

General Fund Detail Budget - 2223 Audiovisual

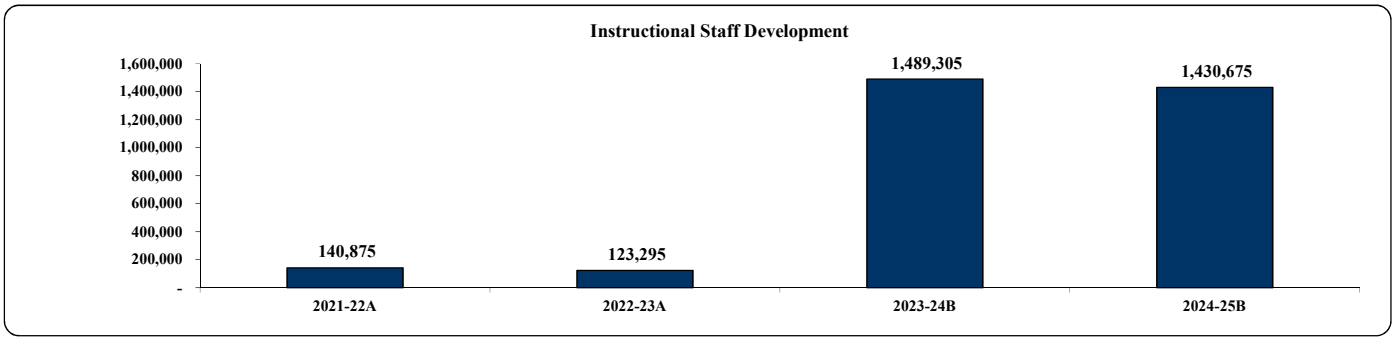
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
SALARIES & WAGES	-					
BENEFITS	-					
PURCHASED SERVICES	-					
Supplies and Materials	2,641	666	4,532	2,635		
Non-Consumables	-	-	1,631	1,500		
Hardware Under $5000	2,246	575	4,017	4,012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



Function 2223 includes materials, supplies, and equipment for multimedia services used by instructional and administrative staff. Expenditures are based on need and are flat compared to prior years.

General Fund Detail Budget - 2240 Instructional Staff Development

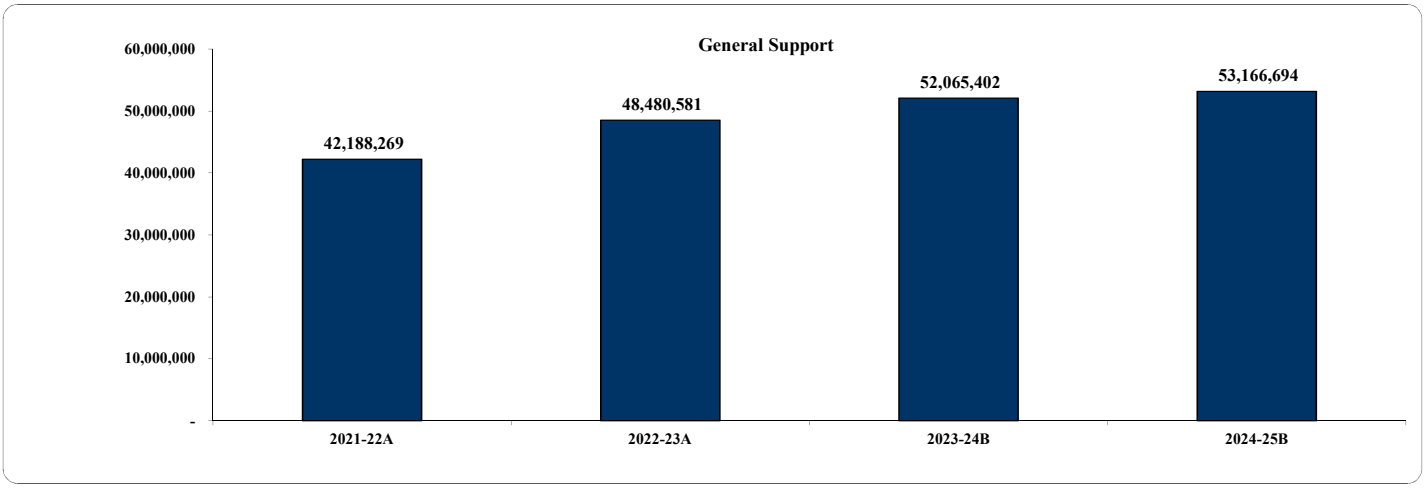
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	25,045	-	-	-		
Administrators Salaries	3,715	-	-	-		
Licensed Temporary	8,847	27,682	943,182	943,182		
Classified Temporary	88	528	-	-		
Classified Overtime	-	174	227	227		
Staff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



Function 2240 supports activities designed to train licensed and non-licensed staff in the use of District instructional resources and best teaching practices to improve instruction. This function contains additional stipends for experienced teachers to mentor new teachers who join the district. The FY24-25 Budget of $1.4M is essentially flat to prior year. The increase in this budget is mainly due to an increase in temporary labor for paying teachers and staff outside of contract hours and training and professional learning working on literacy and math curriculum initatives. This function includes training for mentors, new teacher orientation, and contracted services for training of new teachers in the various resources. This function also includes temporary labor for staff to put barcodes on new books, and getting new books ready for schools. There is no designated staffing in this function.

General Fund Expenditures - General Support Functions

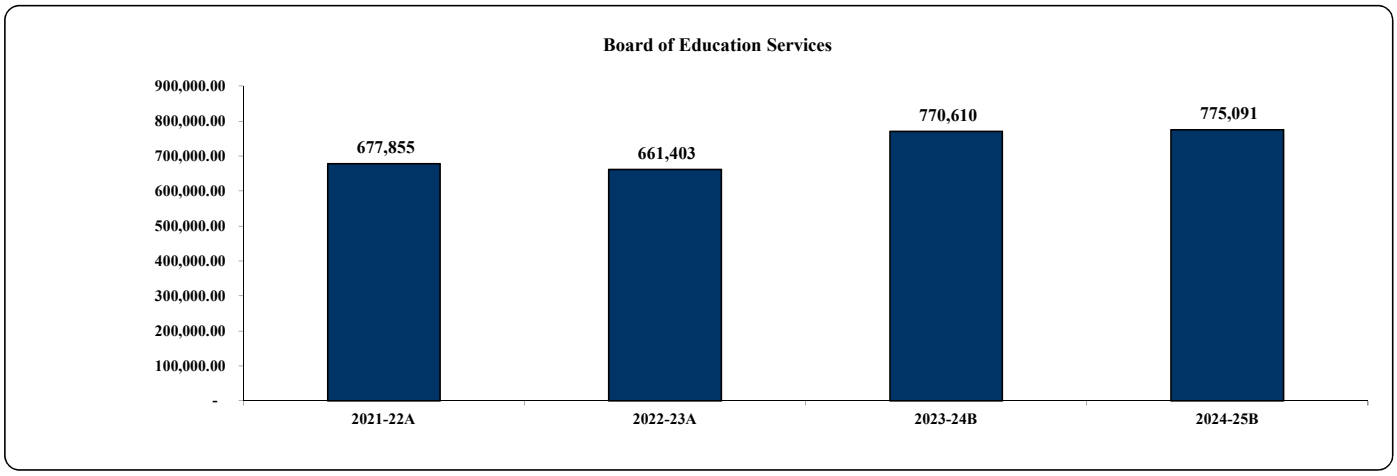
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Board of Education	677,855	661,403	770,610	775,091		
Office of Superintendent	1,243,816	1,202,523	1,231,986	1,279,711		
Communications	482,240	503,349	576,995	600,307		
Teaching and Learning	1,757,502	1,706,343	1,708,624	1,613,745		
Secondary Athletics	-	286,070	310,382	328,982		
Office of the Principal	8,449,900	9,557,980	10,755,808	11,381,372		
Business Services	1,066,667	1,212,458	1,231,442	1,306,224		
Other Fiscal Services	95,157	58,727	62,433	67,633		
Custodial	5,016,596	4,725,037	5,867,100	6,308,575		
Maintenance Services	7,480,673	10,550,320	10,024,627	10,727,641		
Vehicle Maintenance	186,590	228,076	120,000	200,000		
Building Security	110,732	113,167	108,000	208,000		
Student Transportation	5,584,316	5,599,708	5,925,036	6,225,036		
Purchasing and Distribution	673,741	691,483	725,520	315,160		
Printing and Publishing	180,336	222,262	263,878	279,500		
Human Resources	1,668,468	1,907,498	2,048,863	1,714,641		
Information Technology	1,958,521	4,346,666	5,093,824	5,161,686		
Network and Telecommunications	4,157,717	3,393,860	3,275,000	2,678,500		
Early Retirement	1,397,444	1,513,653	1,965,274	1,994,890		
GENERAL SUPPORT	**42,188,269**	**48,480,581**	**52,065,402**	**53,166,694**	**-**	**-**



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

General Fund Detail Budget - 2310 Board of Education Services

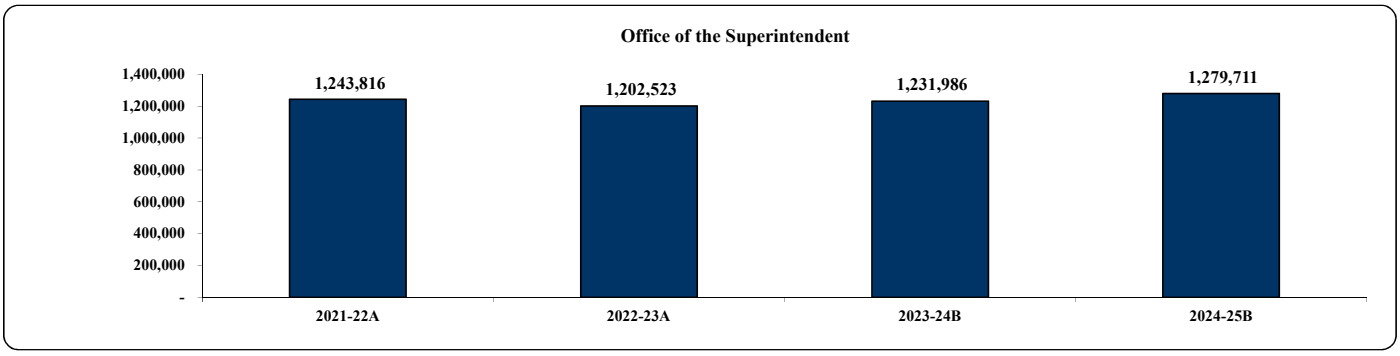
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
BENEFITS	-		-	-	-	-
Cleaning Services	132	141	-	-		
Travel - In District	3,632	5	500	500		
Travel - Out of District	-	9,340	10,000	7,500		
Advertising	1,536	843	-	-		
Audit	26,080	71,000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



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

General Fund Detail Budget - 2321 Office of the Superintendent

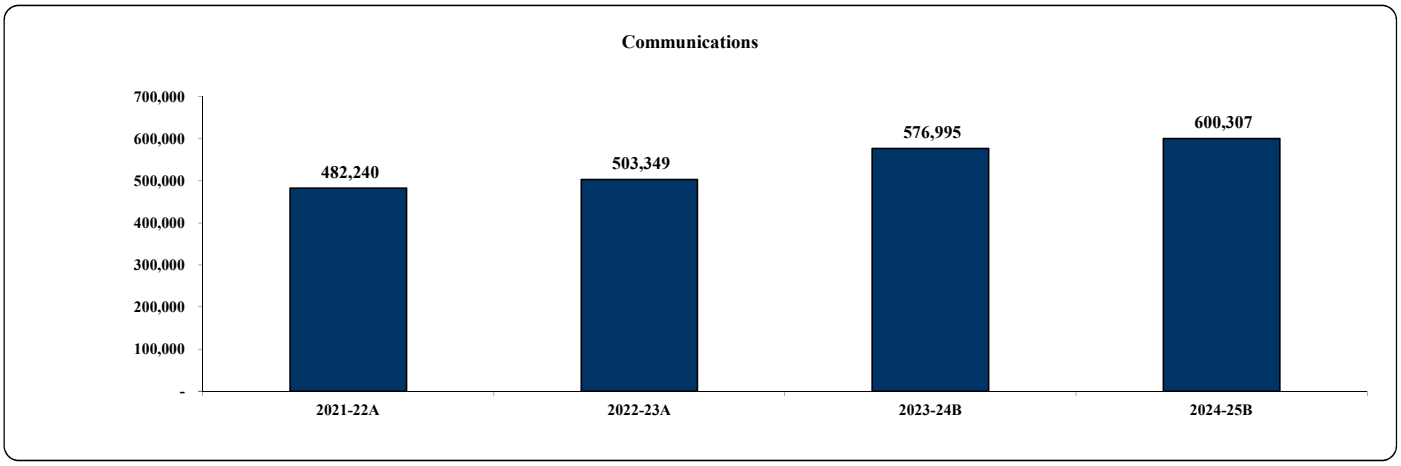
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	150,568	186,078	161,291	253,012		
Administrators Salaries	563,243	504,038	571,733	520,781		
Classified Temporary	-	-	4,102	4,102		
Classified Overtime	5	51	672	672		
Staff Appreciation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



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

General Fund Detail Budget - 2322 Communications

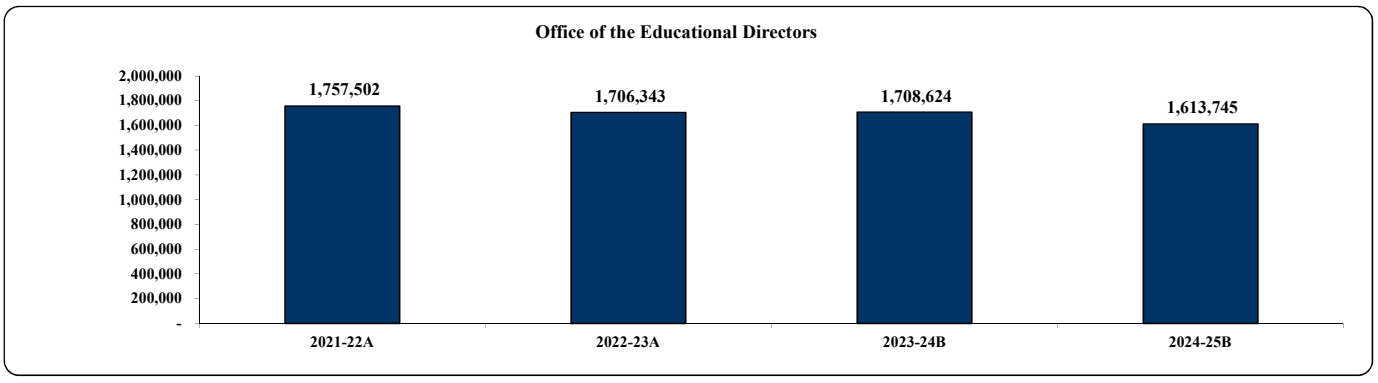
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	97,414	122,886	68,482	134,218		
Administrators Salaries	133,773	139,678	146,736	158,515		
Classified Managers	-	-	70,000	-		
Classified Temporary	-	-	-	-		
Classified Overtime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



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

General Fund Detail Budget - 2327 Teaching and Learning

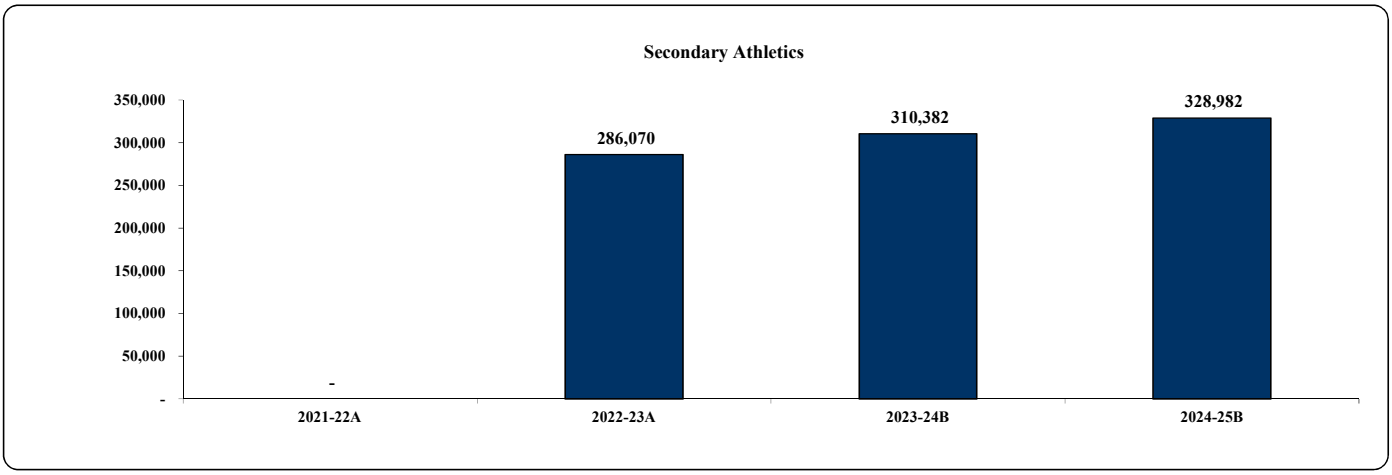
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	159,690	151,044	71,505	90,495		
Classified	234,024	206,404	241,378	285,282		
Administrators Salaries	664,726	680,345	715,586	558,696		
Licensed Temporary	1,254	2,464	-	-		
Classified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



Function 2327 provides the direction and management for all elementary and secondary education, instruction, and operations. It includes staff, services, travel, professional development for staff, and supplies. This function includes YouthTruth, a student survey that provides administrators with ongoing information regarding student engagement for 6-12 grade students. The increase in software is due to moving Canvas from IT to Teaching & Learning. Staffing for this function is 8.0 FTE, a decrease of 1 FTE for an executive director. The 8 FTE includes 1 Deputy Superintendent, 2 Executive Directors, 3 Administrative Assistants, 1 Executive Assistant and 1 Teacher on Special Assignment.

General Fund Detail Budget - 2329 Secondary Athletics

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	-	50,766	57,520	64,545		
Administrators Salaries		134,854	138,532	144,762		
SALARIES & WAGES		**185,620**	**196,052**	**209,307**	-	-
PERS		51,727	56,573	61,006		
Social Security	-	11,224	12,155	12,977		
Medicare	-	2,625	2,843	3,035		
Workers Compensation	-	816	906	967		
Unemployment		120	196	2,187		
Oregon Paid Leave		(77)	883	837		
Health Insurance		26,680	37,673	34,184		
Life Insurance		64	211	28		
TSA - ER Paid		-	380	200		
Long Term Disability		-	310	454		
FSA/HSA/HC Opt Out		2,750	2,200	3,800		
TSA Classified ER Paid Health Insurance Option Health Insurance Option		4,522	-	-		
BENEFITS		**100,450**	**114,330**	**119,675**	-	-
SECONDARY ATHLETICS		**286,070**	**310,382**	**328,982**	-	-



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

Notes Page

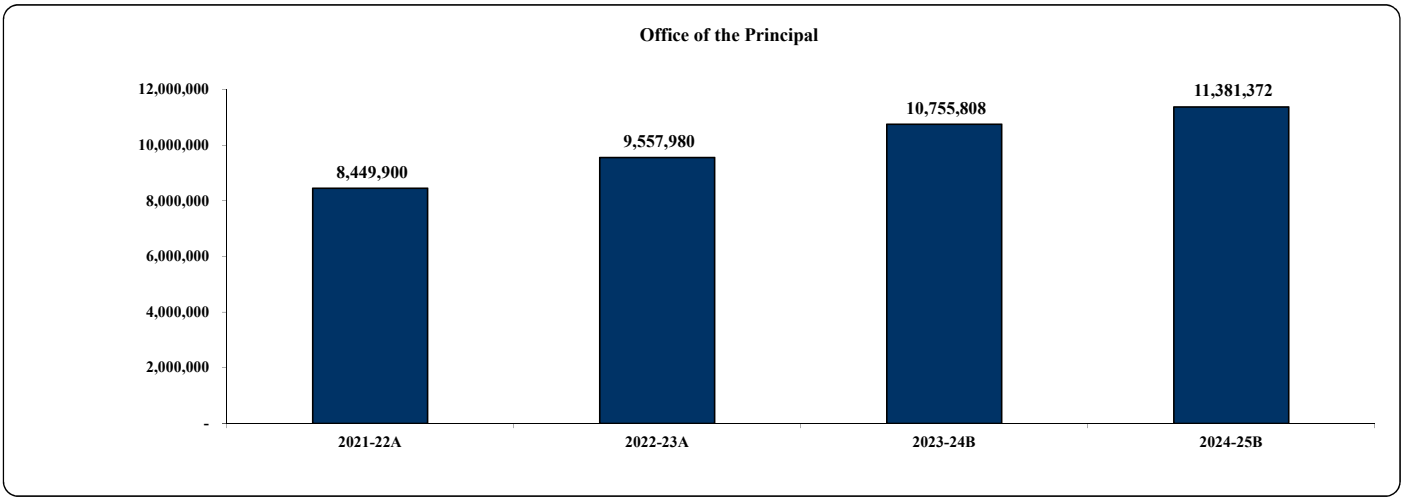


General Fund Detail Budget - 2410 Office of the Principal

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

General Fund Detail Budget - 2410 Office of the Principal

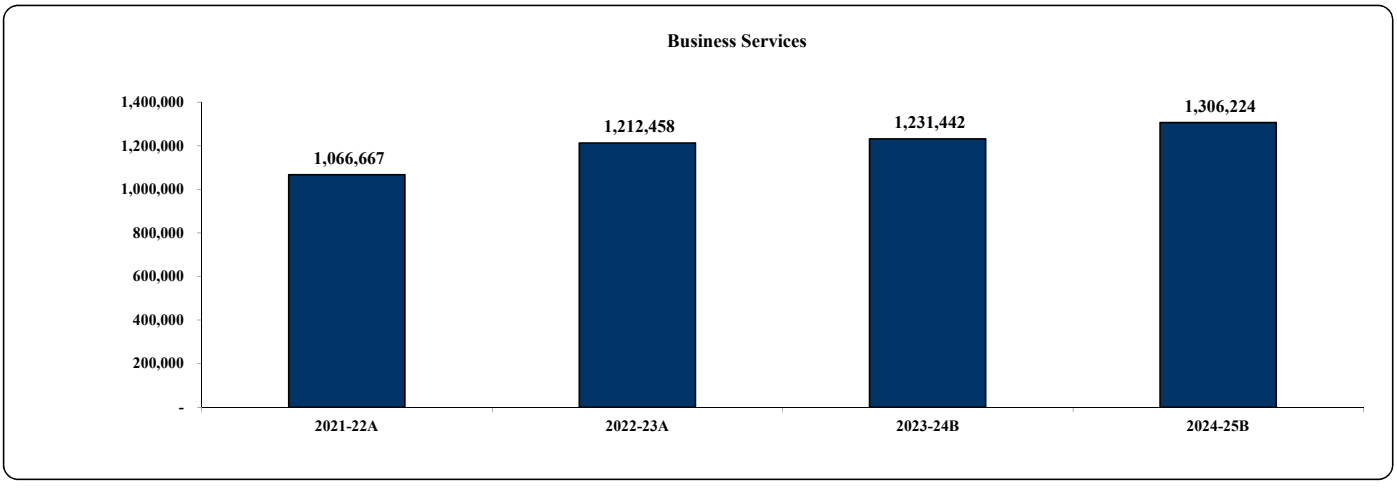
Office of the Principal Continued



Function 2410 includes services, supplies, materials, and staff to support the principals and assistant principals at all 21 Medford non-charter schools. Spending for the FY24-25 Budget is $11.3M, which is an increase of $0.625M or 5.82% versus the FY23-24 Budget. Staffing across all funds for FY24-25 is 103.88 FTE, which is a decrease of 6 FTE across all funds. This reduction includes decreasing Assistant Principals from 14 to 10 for the elementary schools (charged to the SIA grant (pp. 127-128). There is also a reduction of -1 FTE office manager and -1 FTE office assistant in this function.

General Fund Detail Budget - 2521 Business Services

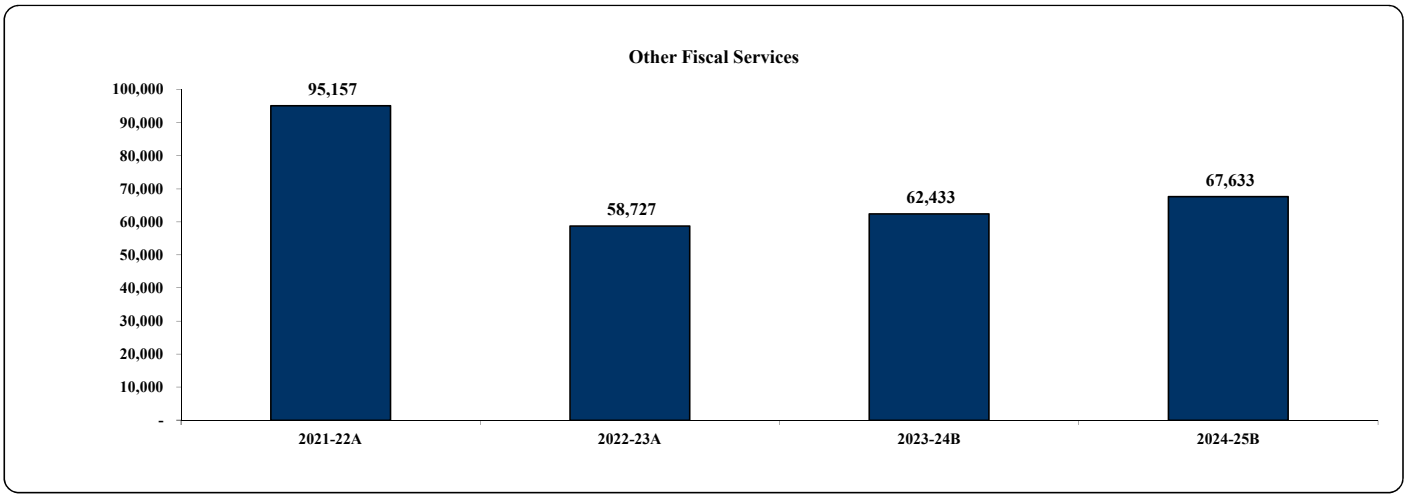
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	355,702	341,083	405,812	335,100		
Administrator	3,384	-	-	-		
Classified Managers	283,704	377,078	357,650	466,969		
Classified Overtime	2,689	3,589	1,545	1,545		
Insurance Opt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



Function 2521 provides the direction, management, and oversight for all District fiscal services, including accounting, accounts payable, audits, processing payroll for over 1,500 employees, and budgeting. This function includes services, supplies, and staff to support the Financial Controller. FY24-25 spending of $1.3M is up $.0.074 million or 6.0% and staffing is flat to prior year at 8.8 FTE.

General Fund Detail Budget - 2529 Other Fiscal Services

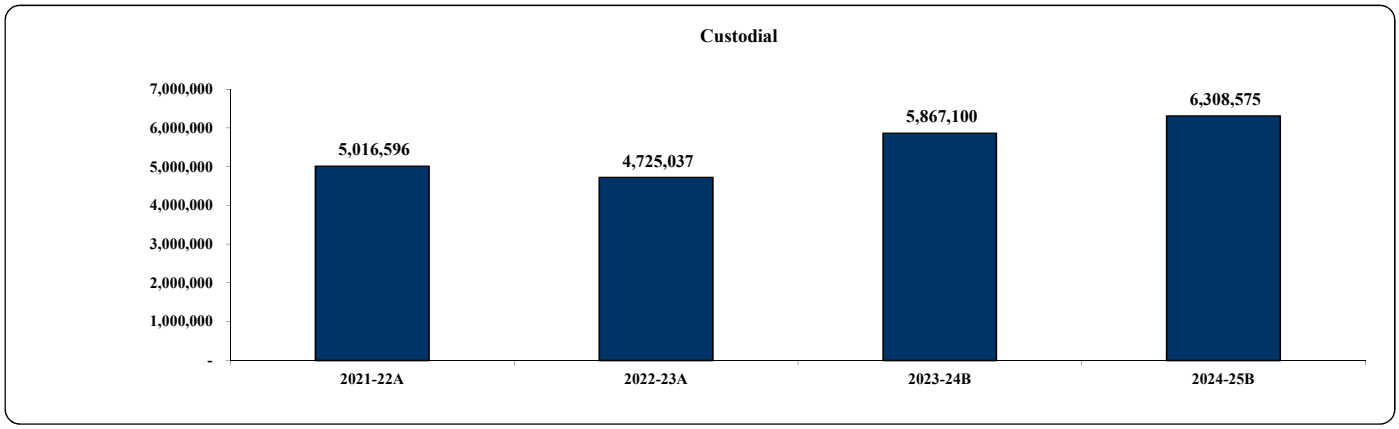
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Professional Services	39,492	22,419	24,480	22,480		
PURCHASED SERVICES	**39,492**	**22,419**	**24,480**	**22,480**	-	-
Dues/Fees/Memberships	55,665	36,308	37,953	45,153		
OTHER OBJECTS	**55,665**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



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

General Fund Detail Budget - 2542 Custodial

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



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

Notes Page

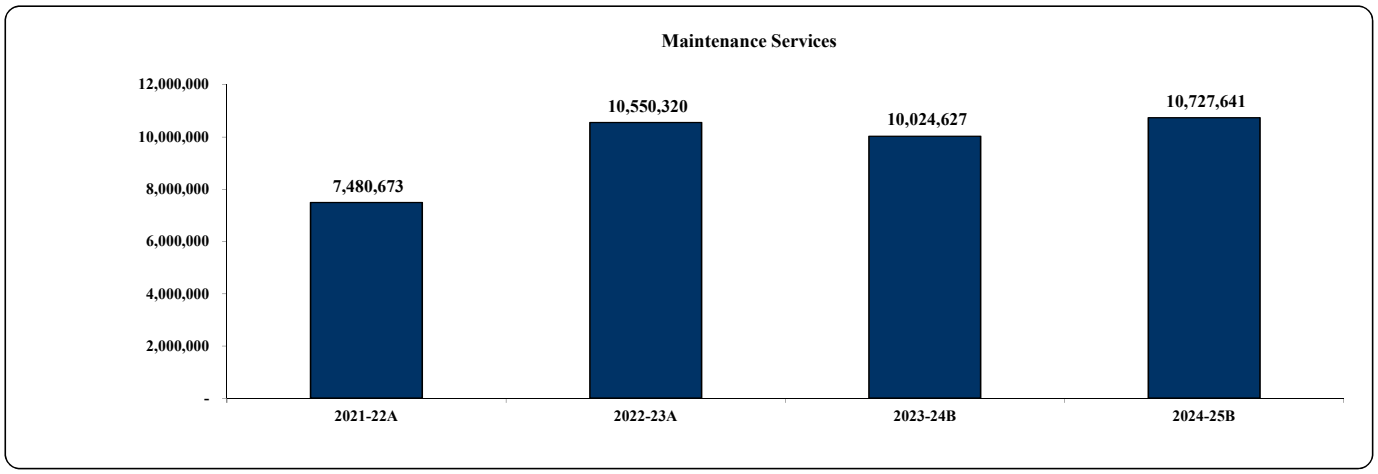


General Fund Detail Budget - 2544 Maintenance Services

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

General Fund Detail Budget - 2544 Maintenance Services

2544 Maintenance Services Continued

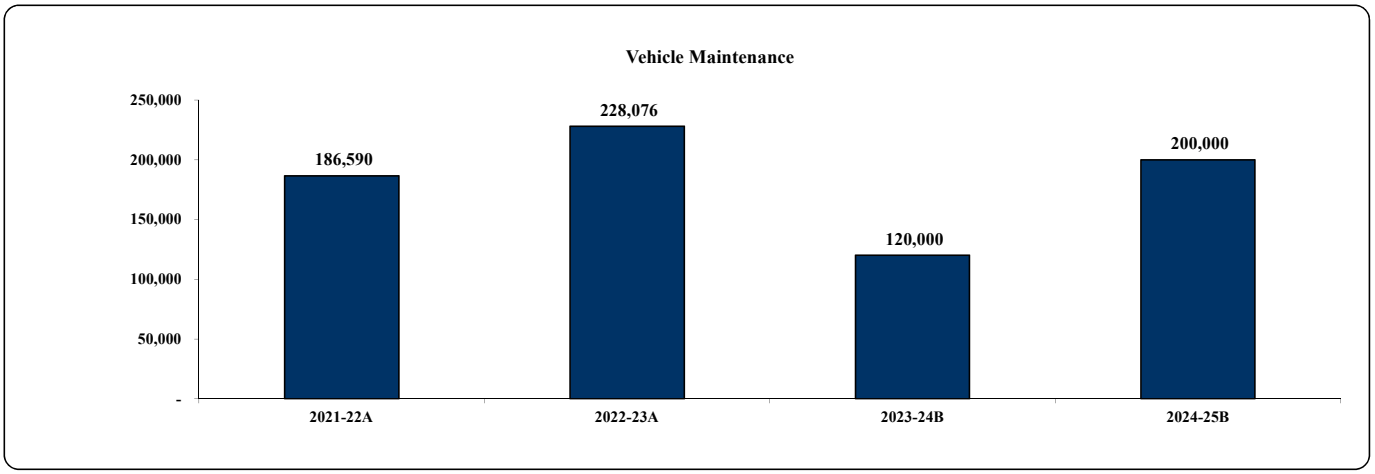


Function 2544 includes services, supplies, equipment, utilities, materials, and staff necessary to maintain and repair all District schools, auxiliary buildings, and grounds across 23 sites with over 1.9 million square feet of facility space and over 276 acres of grounds. Spending in the FY24-25 Budget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

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

General Fund Detail Budget - 2545 Vehicle Maintenance

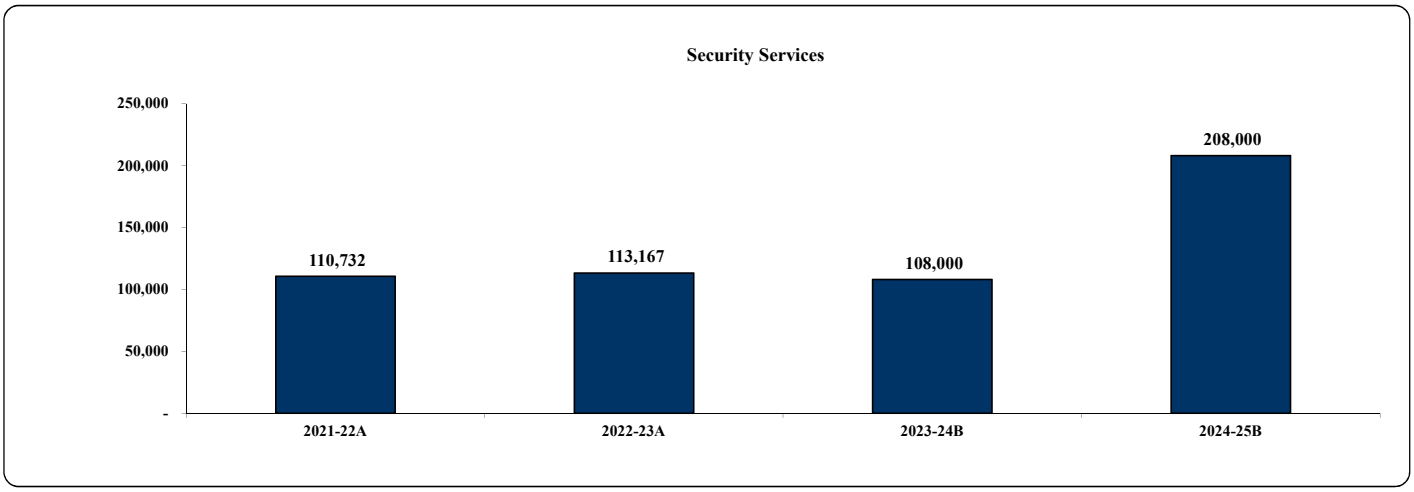
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Repair/Maintenance	97,423	125,552	60,000	100,000		
Travel - In District	-	107	-	-		
PURCHASED SERVICES	**97,423**	**125,659**	**60,000**	**100,000**	**-**	**-**
Supplies and Materials	89,032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



Function 2545 includes services, supplies, and equipment needed to maintain all District owned vehicles. The FY24-25 budgeted spending is higher than the prior year due to increases in fuel prices and associated maintenance and repair items.

General Fund Detail Budget - 2546 Security Services

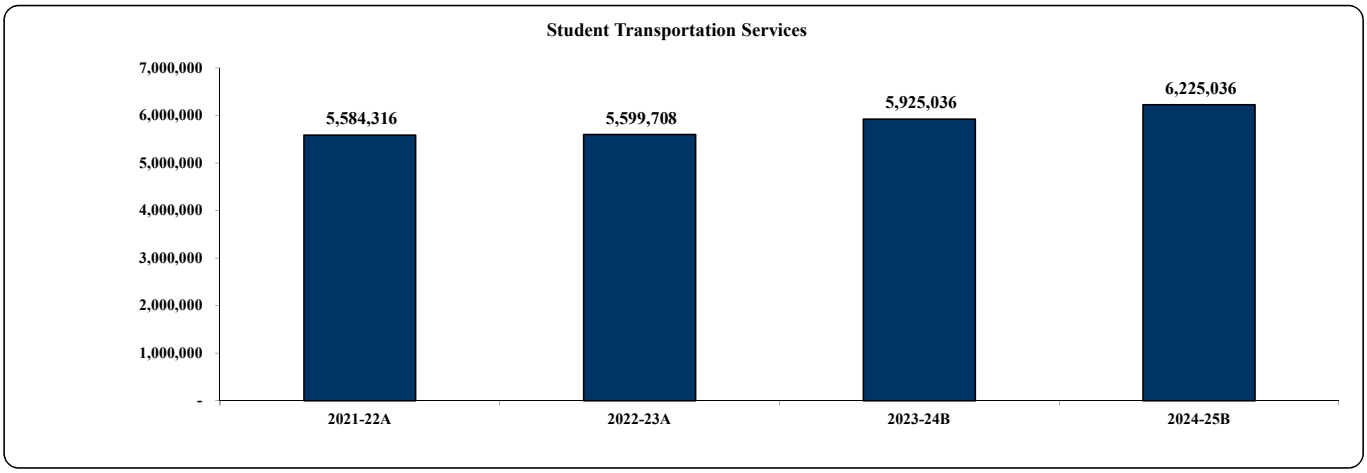
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
SALARIES & WAGES	-					-
BENEFITS	-					-
Professional Instr. Services	-	-	-	-		
Repair/Maintenance	87,537	91,826	87,000	137,000		
Other Property Services	22,646	20,797	20,000	70,000		
Professional Services	549	544	1,000	1,000		
PURCHASED SERVICES	**110,732**	**113,167**	**108,000**	**208,000**	-	-
SUPPLIES	-	-				-
CAPITAL OUTLAY	-	-				-
OTHER OBJECTS	-	-				-
SECURITY SERVICES	**110,732**	**113,167**	**108,000**	**208,000**	-	-



Function 2546 includes a service contract with Sonitrol to provide security and safety for all District property, as well as repairs and maintenance expense for fire alarm certification. This function is increasing in FY24-25 to cover ongoing safety and security expenses that, to this point, have been spent out of the facilities budget.

General Fund Detail Budget - 2550 Student Transportation Services

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Staff Appreciation Stipend	1,250	-	-	-		
SALARIES & WAGES	**1,250**	**-**	**-**	**-**		**-**
PERS Tiers I & II	306	-	-	-		
Social Security	78	-	-	-		
Medicare	18	-	-	-		
Workers Compensation	2		-	-		
SUI	1		-	-		
BENEFITS	**405**	**-**	**-**	**-**		**-**
Pupil Transportation	5,511,635	5,562,975	5,900,000	6,200,000		
Pupil Transportation - O.T.H.T.S.	70,960	36,733	25,025	25,025		
Travel - In District	11	-	11	11		
Travel - Out of District	55	-	-	-		
PURCHASED SERVICES	**5,582,661**	**5,599,708**	**5,925,036**	**6,225,036**	**-**	**-**
SUPPLIES	**-**	**-**				**-**
CAPITAL OUTLAY	**-**	**-**	**-**	**-**		**-**
OTHER OBJECTS	**-**	**-**	**-**	**-**		**-**
STUDENT TRANSPORTATION SVC	**5,584,316**	**5,599,708**	**5,925,036**	**6,225,036**	**-**	**-**

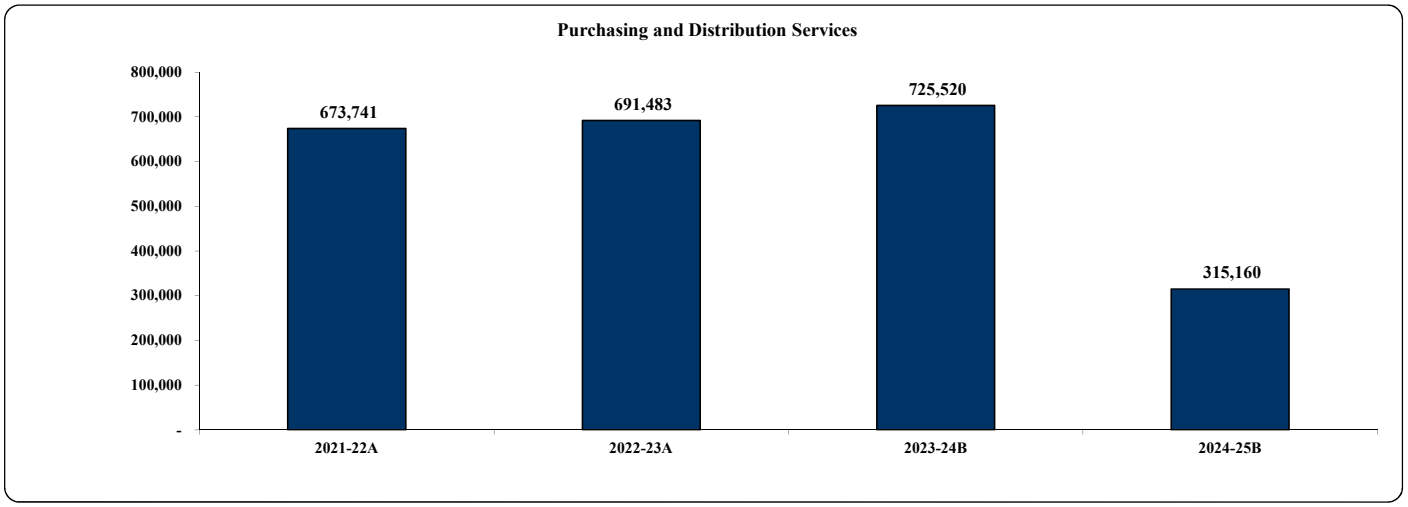


Function 2550 includes a service agreement with First Student to provide all home-to-school transportation activity, as well as non-charter athletic transportation services. This is the gross expense for the District. The state revenue allocation includes a 70% transportation grant reimbursement for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

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

General Fund Detail Budget - 2572 Purchasing and Distribution Service

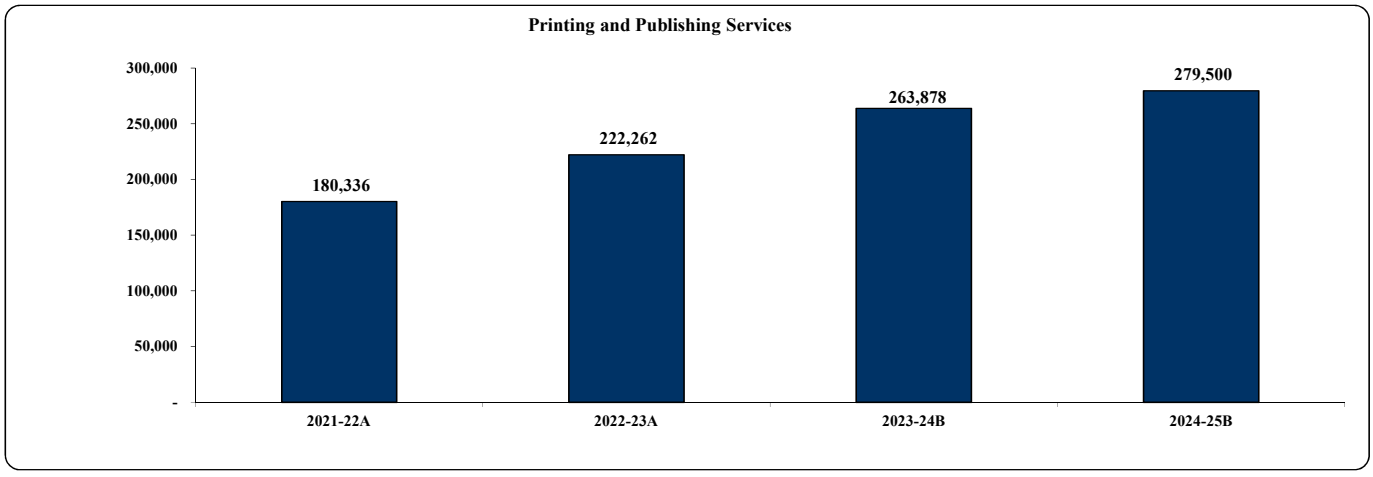
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	119,080	136,433	148,857	185,425		
Classified Managers	-	-	30,018	417		
Classified Overtime	1,113	2,292	3,500	3,500		
Staff Appreciation Stipend	2,500	-	-	-		
SALARIES & WAGES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



Function 2572 includes expenditures for services, supplies, staff, storage, delivery, and equipment necessary to purchase, receive, control, and distribute District goods. There is a reduction in this function due to the move of rental expense (copiers and toner) being moved to function 2669 (p. 100). The FY24-25 Budget includes spending of $0.315M. Staffing is 2.4 FTE, which is a reduciton of 1 FTE purchasing coordinator.

General Fund Detail Budget - 2574 Printing and Publishing Services

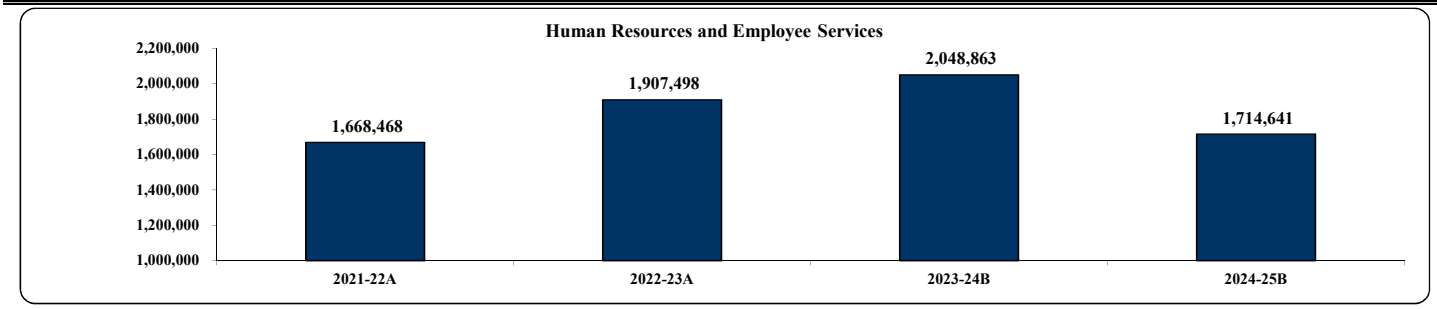
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Classified	59,066	80,738	89,718	94,799		
Classified Temporary	-	-	4,246	4,246		
Classified Overtime	4,102	4,456	5,832	5,832		
Insurance Opt Out	2,613	2,400	-	-		
Staff Appreciation Stipend	1,750	-	-	-		
SALARIES & WAGES	**67,530**	**87,594**	**99,796**	**104,877**	-	-
PERS	11,896	22,347	27,693	29,383		
Social Security	4,150	5,387	6,187	6,502		
Medicare	971	1,260	1,447	1,521		
Workers Compensation	278	475	461	485		
Unemployment	68	75	100	2,083		
Oregon Paid Leave	-	185	408	379		
Health Insurance	3,649	19,603	27,306	34,184		
Life Insurance	22	26	28	28		
TSA - ER Paid	2,200	1,200	1,400	700		
Long Term Disability	208	219	101	209		
FSA/HSA/HC Opt Out	-	600	2,000	2,200		
TSA Classified ER Paid Health Insurance Option Health In	-	700	-	-		
BENEFITS	**23,441**	**52,078**	**67,131**	**77,673**	-	-
Repair/Maintenance	-	3,560	10,000	10,000		
Rental Expense	-	421	15,000	15,000		
PURCHASED SERVICES	**59**	**3,981**	**30,000**	**30,000**	-	-
Supplies and Materials	89,306	78,609	66,950	66,950		
SUPPLIES	**89,306**	**78,609**	**66,950**	**66,950**	-	-
CAPITAL OUTLAY	-	-				-
OTHER OBJECTS	-	-	-	-		-
PRINTING/PUBLISHING SERVICES	**180,336**	**222,262**	**263,878**	**279,500**	-	-



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

General Fund Detail Budget - 2640 Human Resources and Employee Services

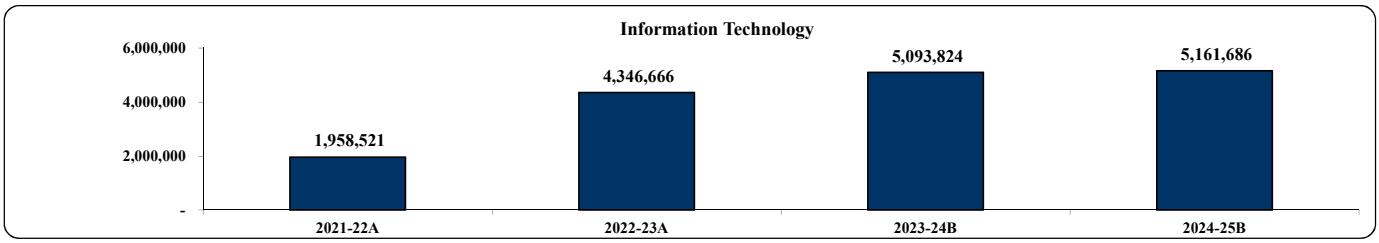
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	-	-	-	-		
Classified	560,080	589,598	481,734	436,804		
Administrators Salaries	319,615	413,208	468,908	316,764		
Manager Salaries	-	122,460	128,515	128,249		
Temporary - Classified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



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

General Fund Detail Budget - 2661 Information Technology

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



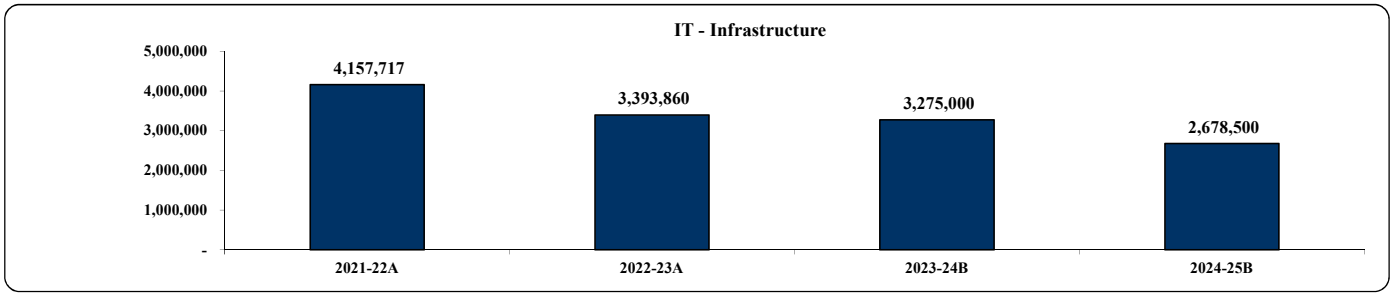
Function 2661 includes costs associated with ongoing computer applications and data services for MSD. Several software solutions for the District's financial, accounting, human resources, student information, and Oregon Department of Education reporting needs are maintained by this department. The primary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

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

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

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

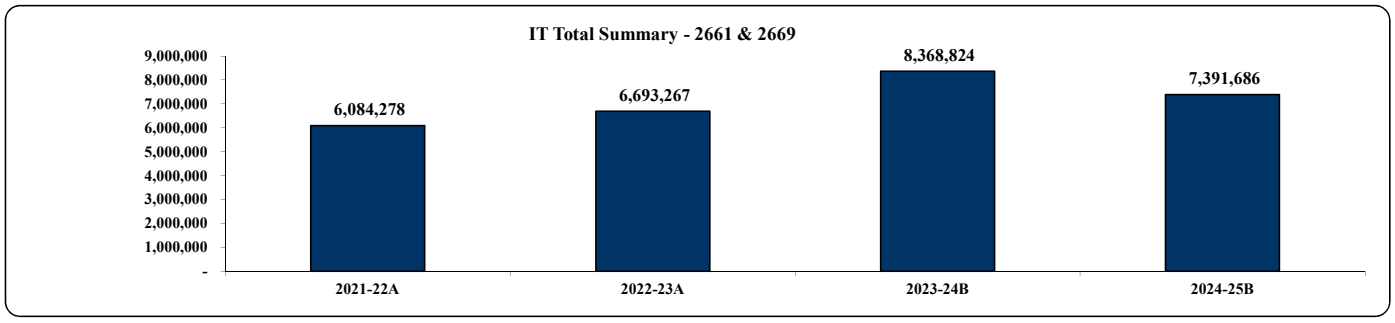
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Licensed	2,438	-	-	-		
Classified	992,209	52,744	-	-		
Classified Managers	127,759	(106)	-	-		
Classified Temps/Overtime	7,412	-	-	-		
Classified Overtime	105,898	20,160	-	-		
Insurance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



Function 2669 includes services, supplies, equipment, software, and staff necessary to design, install, and maintain District network, telecommunication, and security systems. In FY22-23 staffing was moved to 2661, IT. Expenditures for FY24-25 are much lower in software and hardware due to purchases made in FY23-24 that will not be made in FY24-25. The $448k in rental expense has been moved from the facilities department to this department.
Software includes: Adobe and Microsoft licensing, Active Directory Management, software for "password," the phone system, security firewall, and many other services that are used to keep every school, as well as the District office, up and running technologically. The $185K in Professional Services is for contracted work for new camerals and additional network wiring.

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

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



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

IT and NTS are not two separate departments. Instead, there is one single department called IT with three divisions:

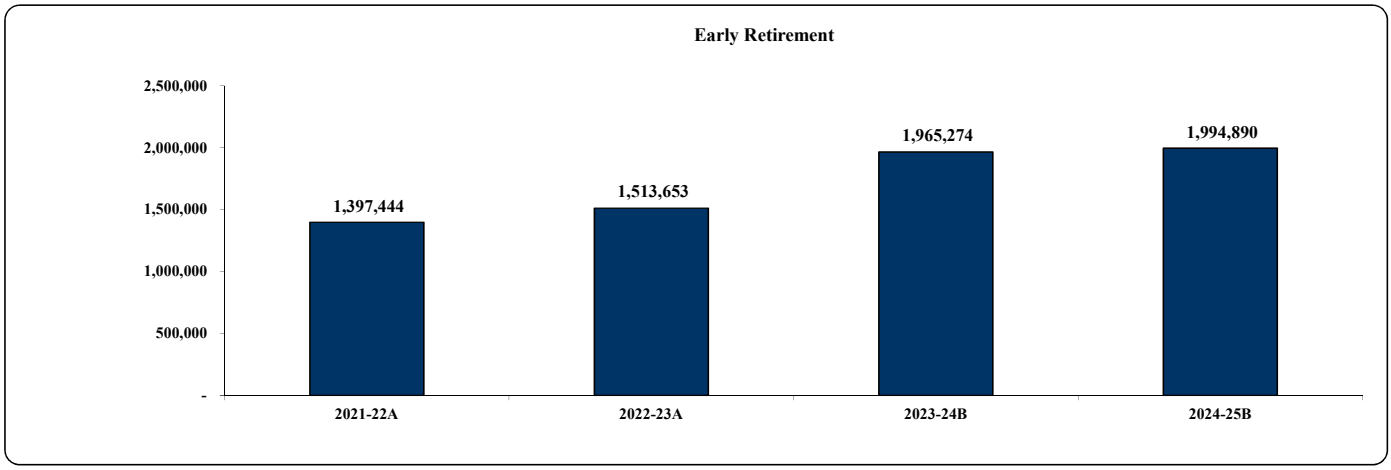
IT - Applications and Data Services

IT - Infrastructure Supports

IT - Helpdesk

General Fund Detail Budget - 2700 Early Retirement

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



The Early Retirement function includes costs for one time stipends, district paid healthcare associated with the District supplemental early retirement program provided to qualified District retirees, and retired employee paid healthcare. These benefits are in addition to the state Public Employees Retirement System (PERS) benefits. Expenditures for FY24-25 are projected to be nearly $2.0M. Approximately $1.2M, including fringe benefits, is budgeted for the one-time early retirement stipend program and $0.8M for healthcare (see paragraph below for details). How much is spent in total in this function can vary higher or lower significantly based on the timing of when employees choose to retire.

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

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

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

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

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

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

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

Total General Fund Transfers Out to Other Funds is down -$3.275M due to the reduction of the amount transferred to the project reserves fund (p. 117). The General Fund is budgeting to transfer a total of $5.985M, which will be distributed as follows: $2.63M to the Project Reserve Fund to fund Maintenance and Repairs, Technology Hardware, and Curriculum (p. 117), $0.62M to Special Revenue Secondary Athletics (p. 114), $0.29M to partially fund the Physical Education Expansion (PEEK) (p. 113), $0.025M for State and Local Programs (p. 111), $1.25M for Chromebook Reserves fund (p. 123), and $1.17M to Debt Service (p. 134). The detail of these transfers can be found in the green Special Revenue section starting on p. 107.

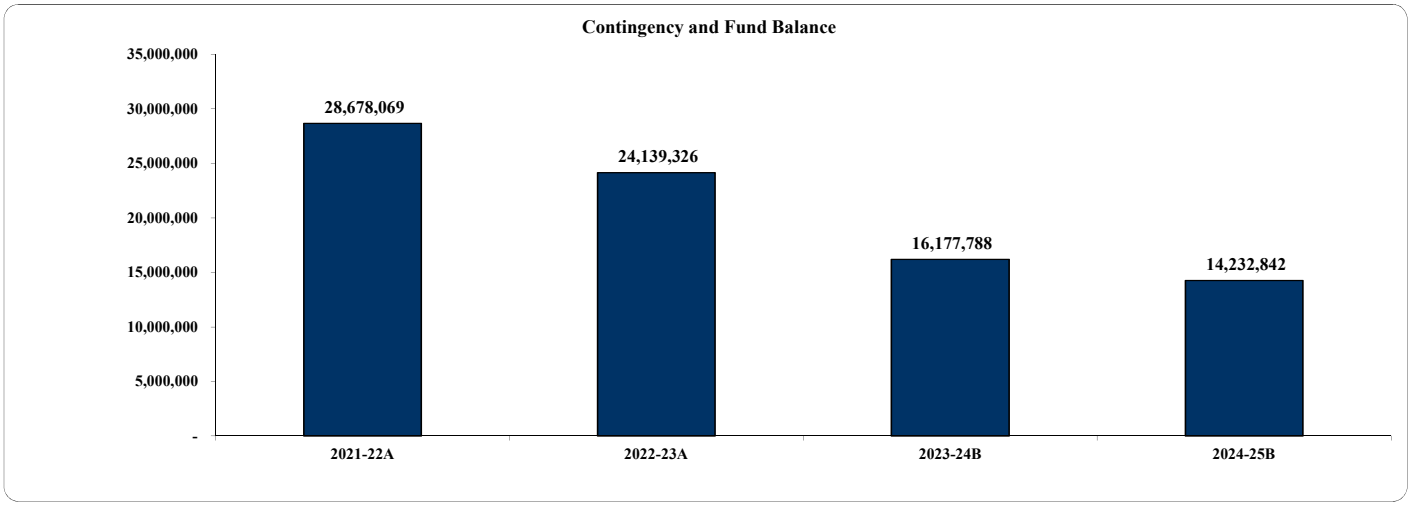
Notes Page



General Fund Expenditures - Contingency and Fund Balance Functions

	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Contingency	28,678,069	24,139,326	16,177,788	14,232,842		
CONTINGENCY	**28,678,069**	**24,139,326**	**16,177,788**	**14,232,842**		

FUND BALANCE	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Unappropriated Balance						
FUND BALANCE	-					-



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

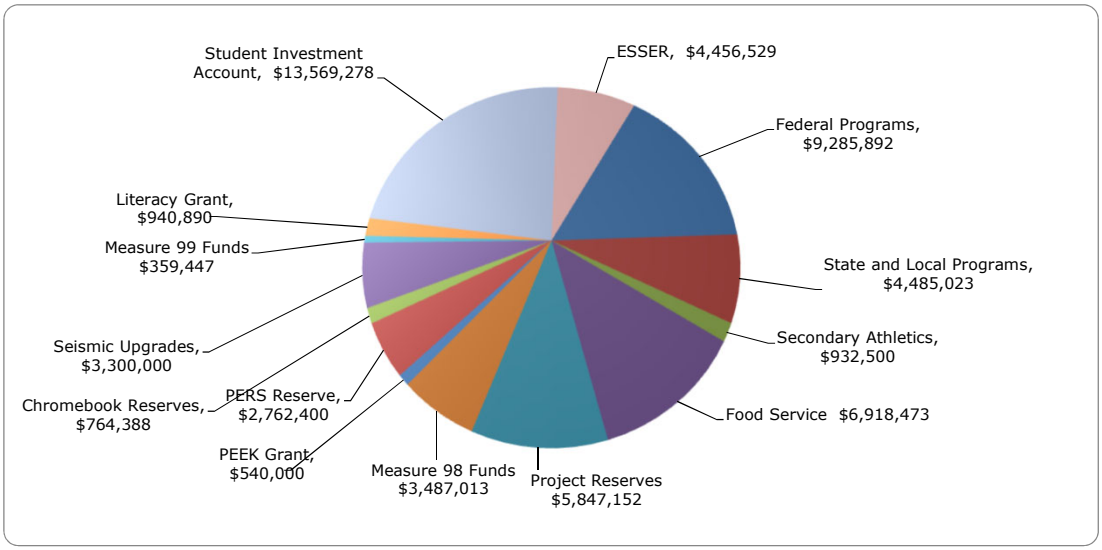
Special Revenue and Other Funds



Special Revenue Funds

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

Federal Programs
Other Federal, State & Local Programs
PERS Reserve
Physical Education Expansion (PEEK)
Secondary Athletics
Food Service Operations
Seismic Upgrades
Project Reserves
Chromebook Reserve
Measures 98 & 99
Student Investment Account (SIA)
ESSER Grants
Literacy Grant



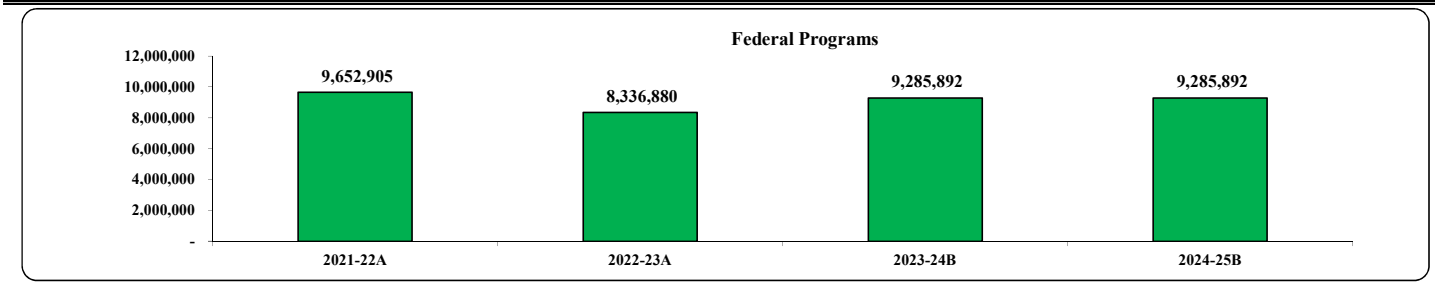
Requirements by Appropriation Level	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
Instruction*	27,467,425	24,181,836	24,594,624	27,143,603	-	-
Support Services*	9,428,519	10,354,344	14,613,352	9,430,211	-	-
Community Services*	6,261,102	5,761,598	7,764,378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

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

Special Revenue Resources/Appropriations are projected at $57.6M for FY24-25, a decrease of -$18.4M (-24.18%) from the FY23-24 Budget, mainly due to the reduction of the ESSER Grant, Project Reserves, and Chromebook Reserves. See the following pages for more details on each program or grant.

Special Revenue Funds - Federal Programs

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



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

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

The following Special Education services and programs are offered in MSD: (Note: This is not the same as the total child count above because some students can be in more than one of the programs below.)

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

*1/3 of SECC plus total number of initial evaluations completed.

Students may be counted in more than one category.

Special Revenue Funds - Federal Programs

Federal Programs Narratives Continued

FEDERAL PROGRAMS IN THE ELEMENTARY AND SECONDARY EDUCATION ACT

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

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

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

Administration and Leadership. This set-aside supports District administration of the Title I-A program. Includes .50 FTE of Federal Programs & School Improvement Director and .95 FTE Systems Analyst II. There is 1.0 FTE for family equity.

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

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

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

Professional Development. Teaching and Learning Facilitators provide ongoing professional development for teachers and support staff. This includes guiding model lessons involving reading, math, and writing in the general education classroom. It also includes providing interventions for students and managing building Title I-A budgets and programs at qualifying elementary schools.

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

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

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

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

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

Special Revenue Funds - Federal Programs

Federal Title Programs Narratives Continued

Title I-D: Neglected and Delinquent or At-Risk Youth

The purpose of Title-I-D funds are to support educational services provided within the Juvenile Services center. These funds pay for a classified staff member to provide assistance in instruction in reading, math and English Language services (if needed).

Title II-A: Teacher Quality

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

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

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

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

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

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

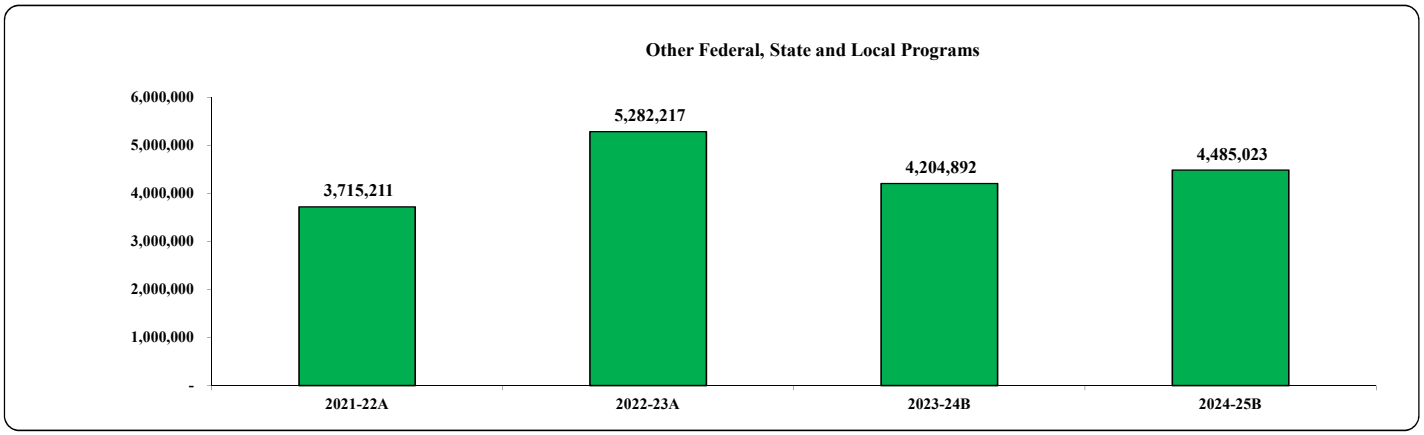
Title IVA : Student Support and Academic Enrichment (SSAE)
The purpose of the SSAE grant program is to improve students' academic achievement by increasing the capacity of states, LEAs, schools, and local communities in three areas: providing a well-rounded education, improving school conditions for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

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

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

Special Revenue Funds - Other Federal, State and Local Programs

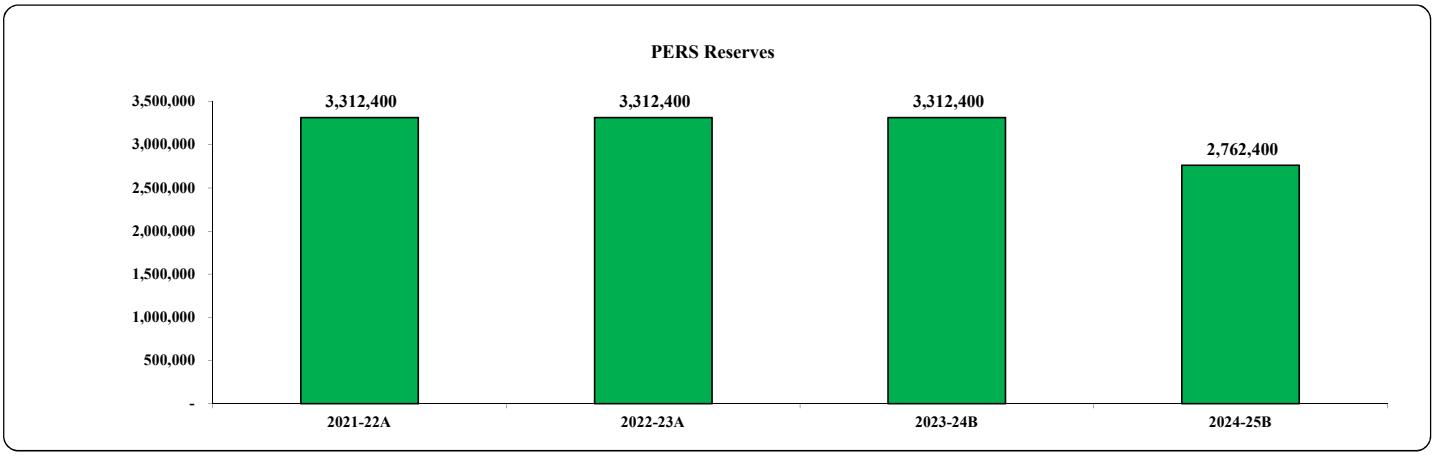
Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
RESOURCES						
Local Sources	351,933	421,939	175,000	175,000		
Intermediate Sources	-	-	11,330	11,330		
State Sources	1,431,892	3,050,551	2,375,000	3,075,000		
Federal Sources	-	-	13,000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



The FY24-25 Budget for Other Federal, State, and Local Programs includes the Food Service Capital Reserve and several smaller, mostly local grants. This includes, but is not limited to: Oregon Community Foundation, Medford Schools Foundation, Aspire, Project Dove, Anna May, Fred Meyer, and West Foundation.

Special Revenue Funds - PERS Reserves

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



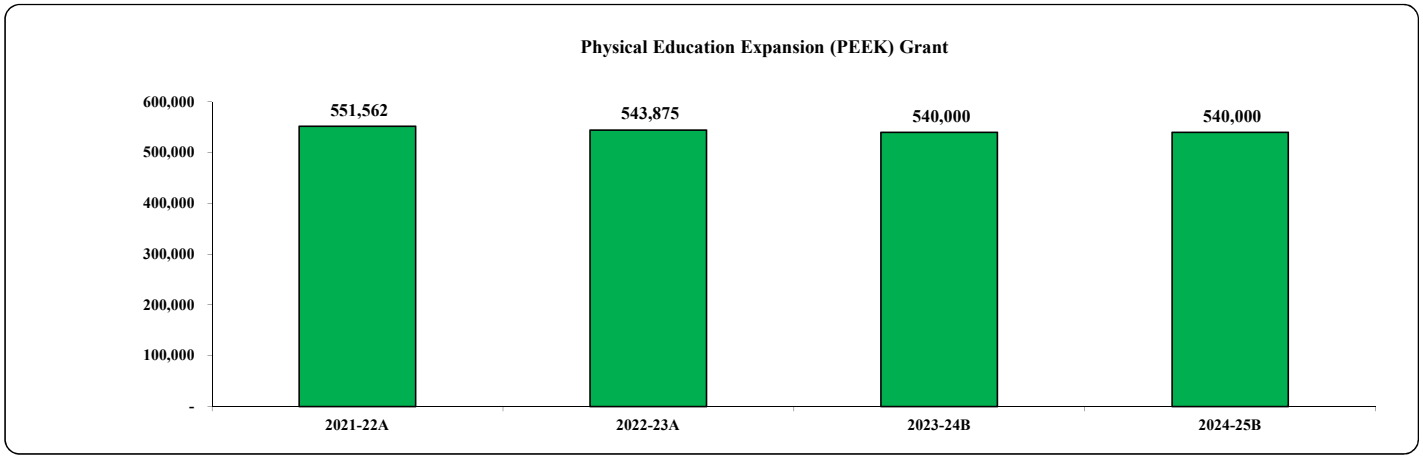
This fund represents the PERS reserve that was originally setup to partially offset large rate increases in the PERS rate over the 2017-19 biennium and beyond. In FY24-25 there will be a transfer of $0.55M to the General Fund. The graph below shows the unfunded actuarial liability over time.

UNFUNDED ACTUARIAL LIABILITY (UAL) HISTORY AND FUNDED RATIO[1]

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

Special Revenue Funds - Physical Education Expansion (PEEK) Grant

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



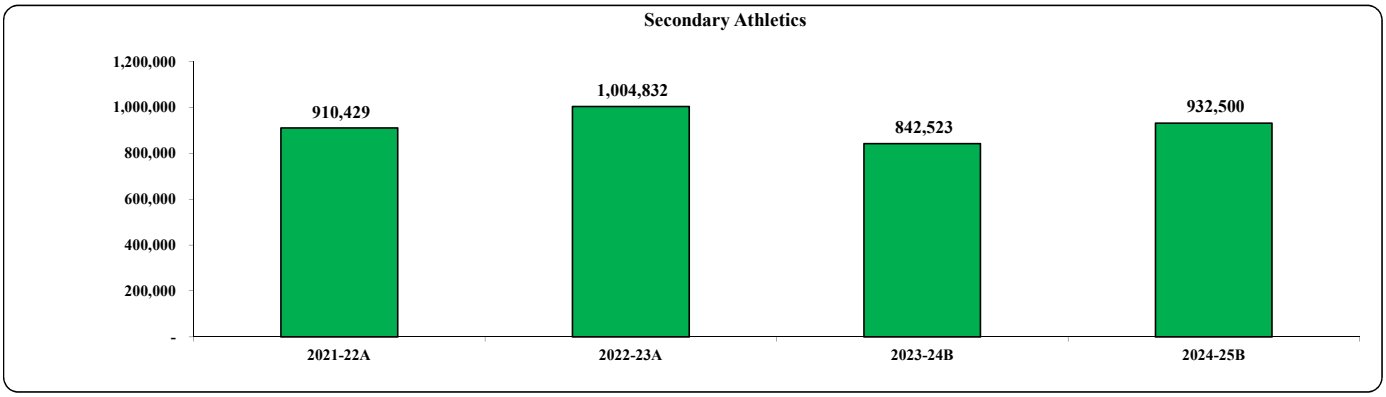
This page shows the Physical Education Expansion (PEEK) Grant. The District expects to be awarded the PEEK Grant again for the FY24-25 school year, in the amount of $250K. We will be notified regarding the FY24-25 school year in the summer of 2024.

Background
The source of statewide funding for the PEEK grant is from the tobacco settlement monies that were allocated to Oregon.

• The tobacco settlement money is allocated by a separate committee.
• This grant is competitive and was intended to be seed money to get Districts up and running with the idea that the District (over time) would take over funding of their own PE programs.
• It is anticipated that the tobacco settlement money will continue in the next biennium (although there is less certainty about the amounts noted above).
• It is anticipated that more school districts will apply for this grant in the next biennium, based on the current trend and the required minutes of PE instruction per grade level. We are predicting getting less money next year and the year after. Thus far, the Medford School District has by far received the most funds from this grant.

Special Revenue Funds - Secondary Athletics

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



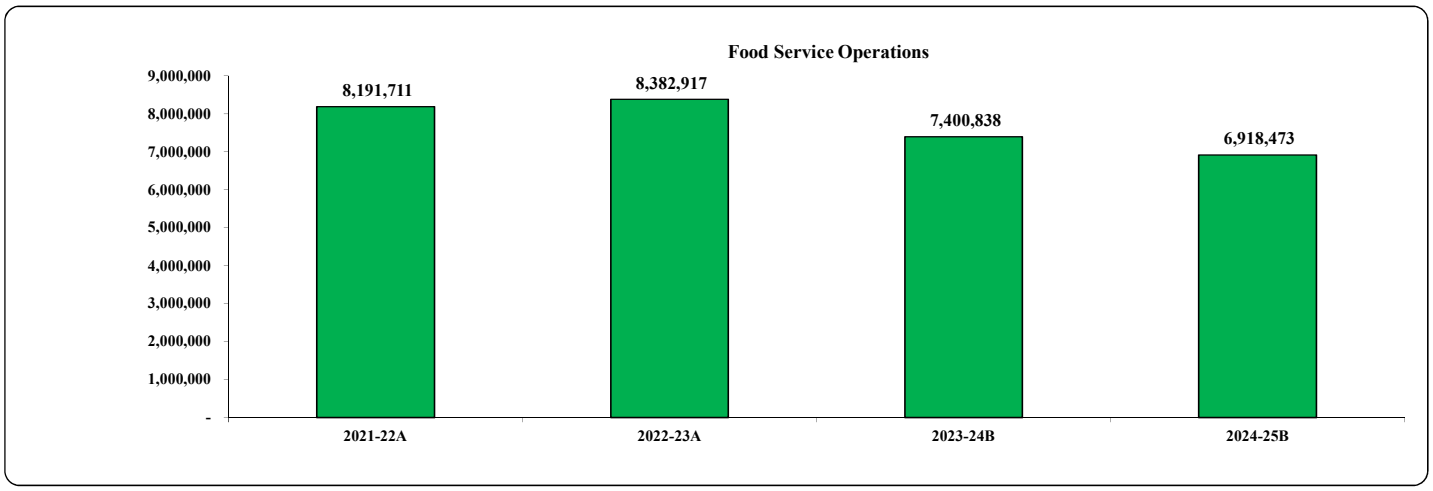
Secondary Athletics includes revenues and expenses other than the coaching stipends that are paid for by the General Fund (GF) in function 1122 (p.39) and 1132 (p.43). In FY24-25, the GF will transfer $620K to help support this fund. Other revenues are received from admission fees to games and participation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

Admissions revenue was affected in prior years by the cancellation of home contests due to COVID-19. The other revenue source is athletic participation fees, and except for football participation fees, these have remained unchanged for several years. Admissions fees and athletic participation fees are currently some of the lowest in the Southwest Conference. In addition, athletics related costs post COVID, continue to increase.

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

Special Revenue Funds - Food Service Operations

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



Total requirements are down -$0.48M or 6.52% from the prior year. The drop in requirements is due to spending down resources to fund capital outdoor eating spaces and capital equipment reparis and upgrades over the last few years.

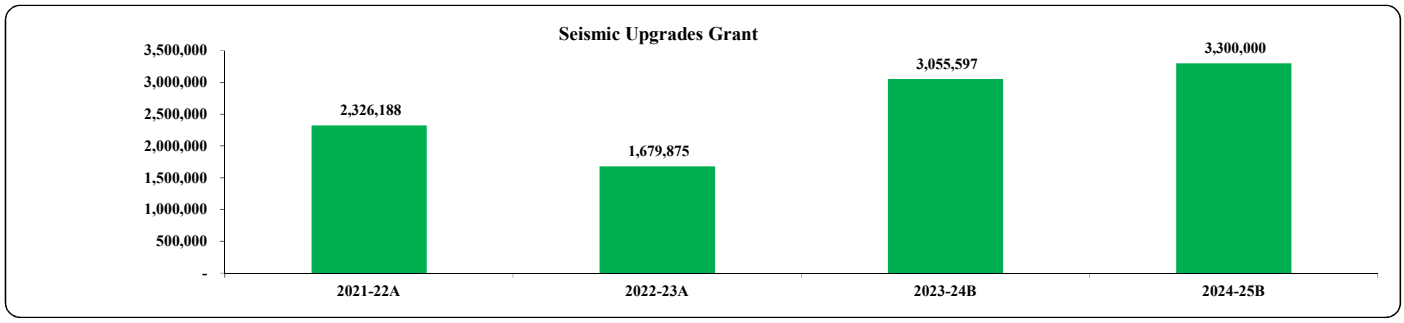
MSD food services are provided for students by Sodexo, Inc. The majority of the anticipated requirements or expenditures are reflected in Purchased Services, which is primarily comprised of Sodexo's fee to the district, which includes all food, supplies, and labor that go into providing individual meals.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

Sodexo serves approximately 1,500,000 meals and equivalent meals per year to students across all 20 school locations. Meals are calculated on the following contractual basis, set by ODE: Lunch and Supper = 1/1, Breakfast = 3/1, Afterschool Snacks = 4/1, Equivalent meals = $3.86/1.

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

Special Revenue Funds - Seismic Upgrades Grant

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



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

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

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

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

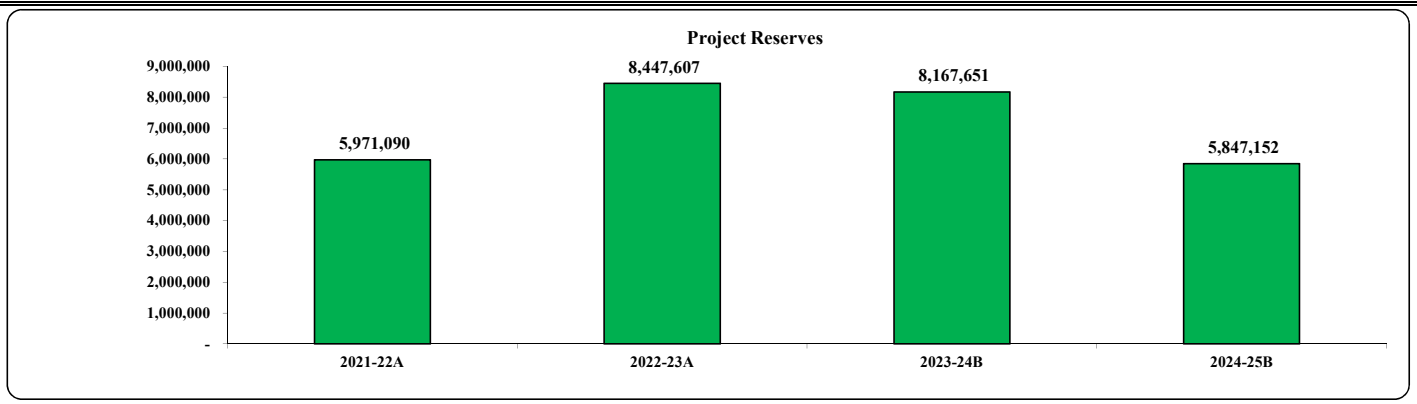
The Jacksonville Elementary Phase I seismic upgrade began in June 2023, and was completed in August of 2023. The entire campus will be updated to immediate occupancy standards when Phase II begins in June of 2024. The project will reach substantial completion before classes begin in August. This project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

In FY23-24 and extending into the summer of 2024, we will perform a seismic upgrade to the North Medford High Gymnasium. The total project cost is $3.25M, with $0.75 million being contributed by MSD and $2,499,070 from a state seismic grant.

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

Special Revenue Funds - Project Reserves

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
RESOURCES						
Transfer from General Fund	2,780,000	3,822,986	4,335,000	2,610,000		
Transfer from General Fund: Turf Replacement	20,000	20,000	20,000	20,000		
Other (including PPC, ETO)	441,509	412,693	400,000	400,000		
Construction Excise Tax (CET)	1,031,365	836,392	830,000	830,000		
Beginning Fund Balance	1,698,216	3,355,536	2,582,652	1,987,152		
TOTAL RESOURCES	**5,971,090**	**8,447,608**	**8,167,652**	**5,847,152**	**-**	**-**
REQUIREMENTS						
Instruction:						
Curriculum Spending						
Textbooks	74,011	1,005,122	1,025,000	1,650,000		
Elementary School						
Middle School						
High School						
Curriculum Reserves	-		-			
Total Instruction	**74,011**	**1,005,122**	**1,025,000**	**1,650,000**	**-**	**-**
Network and Telecommunication Services (NTS)						
Purchased Services						
Supplies, Dues and Fees						
Software Spending						
IT Hardware Spending	747,334	1,921,747	1,310,000	1,233,755		
Total NTS Support Services	**747,334**	**1,921,747**	**1,310,000**	**1,233,755**	**-**	**-**
Facilities Acquisition and Construction:						
Support Service Spending	531,329					
Capital Spending	1,262,880	2,938,086	3,845,500	1,850,000		
Total Facilities Acquisition and Construction	**1,794,209**	**2,938,086**	**3,845,500**	**1,850,000**	**-**	**-**
Total Spending	**2,615,554**	**5,864,955**	**6,180,499**	**4,733,755**	**-**	**-**
Stadium Turf Replacement Reserves	242,515	262,515	282,515	302,515		
Curriculum Reserves						
Contingency	3,113,021	2,320,137	1,704,637	810,882		
TOTAL REQUIREMENTS	**5,971,090**	**8,447,607**	**8,167,651**	**5,847,152**	**-**	**-**



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

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

Special Revenue Funds - Project Reserves

Capital and Repair and Maintenance Projects Planned for FY24-25

Facilities Projects

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

Site Improvements

North Gym Floor	$70,000	North	25PRRFFL01	Facilities
North Restroom Remodel	$185,000	North	25PRRFRX01	Facilities
North Baseball Field Repairs	$75,000	North	25PRRFFI01	Facilities
North Gym Lights	$75,000	North	25PRRFGL01	Facilities
Hedrick Security Fencing/Track Shed	$185,700	Hedrick	25PRRFFE06	Facilities
Hoover Generator	$184,300	Hoover	25PRRFEG16	Facilities
Hoover Cafeteria Doors	$35,000	Hoover	25PRRFDR16	Facilities
Spiegelberg Seating/Outbuilding Improvements	$195,000	Spiegelberg	25PRRFBL99	Facilities
McLoughlin Site Improvements	$45,000	McLoughlin	25PRRFIM08	Facilities
Storage Structure	$115,000	Misc	25PRRFSG00	Facilities
Drain Fields	$70,000	Lone Pine/Kenne	25PRRFDR38/40	Facilities
District Concrete	$80,000	Misc	25PRRFRC00	Facilities
District Asphalt	$85,000	Hedrick/Mac	25PRRFRC06/08	Facilities
South Weight Room Floor	$350,000	South	25PRRFWR04	Facilities
Total Maintenance Projects FY24-25	**$1,850,000**			

Special Revenue Funds - Project Reserves

Capital Repairs Fund Narratives

Capital and Repair and Maintenance Project Narratives FY24-25

Furniture

Furniture Replacement Cycle – Administration ($5,000)

Furniture replacement cycle funds for Administration.

Furniture Replacement Cycle – Elementary ($45,000)

Furniture replacement cycle funds for Elementary.

Furniture Replacement Cycle – Secondary ($50,000)

Furniture replacement cycle funds for Secondary.

Site Improvements

North Gym Floor ($70,000)

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

North Restroom Remodel ($155,000)

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

North Baseball Field Repairs ($75,000)

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

North Gym Lights ($75,000)

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

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

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

Hoover Generator ($184,300)

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

Hoover Cafeteria Doors ($35,000)

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

Spiegelberg Seating/Outbuilding Improvements ($195,000)

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

McLoughlin Site Improvements ($45,000)

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

Special Revenue Funds - Project Reserves

Storage Structure ($115,000)

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

Drain Fields ($70,000)

We have two sites with significant drainage issues that will be addressed with this project.
Lone Pine has a perpetual accumulation of water behind the north east wing. We will propose that a drain filed be installed channeling the water to a catch basin with a sump that would pump the water into the storm drain system.
Kennedy has a similar problem adjacent to one of the playgrounds. At this site, we will install a curtain drain that will catch the water and direct it to the storm drainage system.

District Concrete ($80,000)

These funds will be for the purpose of replacing damaged or unsafe concrete at specific locations throughout the district, and add retainage curbing to the renovated path at North. We will also install walkways within two playgrounds to give access to newly installed ADA inclusive playground equipment.
Wilson/Roosevelt: ADA Playground Paths
North: Curbs
Kennedy: Planter retaining walls/interior slab
Hoover: Fill Grates, Replace panel, walkway at rooms 45-46
Oakdale: South-side sidewalks

District Asphalt ($85,000)

These funds will be used to repair select areas of failing asphalt at sites district wide, and create level areas for athletic storage sheds.
Hedrick: Track paths/Storage shed base
McLoughlin: Track path/Storage shed base

South Weight Room Floor ($350,000)

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

Total Capital Repair and Maintenance Projects FY24-25	**$**	**1,850,000**

Special Revenue Funds - Project Reserves

Network and Telecommunication Projects Planned for FY24-25

Description	Dollars	JL or PO	Manager
Computer Replacements	$ 323,000	25PRRFCR00	Brabham
Security Camera Replacements	$ 375,000	25PRRFSC00	Brabham
Access Point Replacements	$ 45,755	25PRRFCO00	Brabham
Copier Replacements	$ 120,000	25PRRFAP00	Brabham
Security Panel Replacements	$ 60,000	25PRRFSZ00	Brabham
Upgrade internal fiber at sites to single-mode fiber	$ 50,000	25PRRFFIBE	Brabham
Kindergarten Device Replacement	$ 260,000	25PRRFDV00	Brabham
Total Network & Telecommunication Projects F	**$ 1,233,755**		

Computer Replacement ($323,000)

Most of our computers are at or over 10 years old now. Although we have made some investments to prolong their lifespan, they are approaching the point of starting to age out. (5 yr project).

Security Camera Replacements ($375,000)

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

Access Point Replacements ($45,755)

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

Copier Replacements ($120,000)

Ongoing fleet refresh.

Security Panel Replacements ($60,000)

Replacement of older NAPCO security systems at Jackson, Oak Grove, Roosevelt (2 year project).

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

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

Kindergarten Device Replacement ($260,000)

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

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

Special Revenue Funds - Project Reserves

Curriculum Spending Plan

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

MSD Adoption Cycle Plan (based on the Oregon Adoption Cycle)

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

Curriculum FY24-25

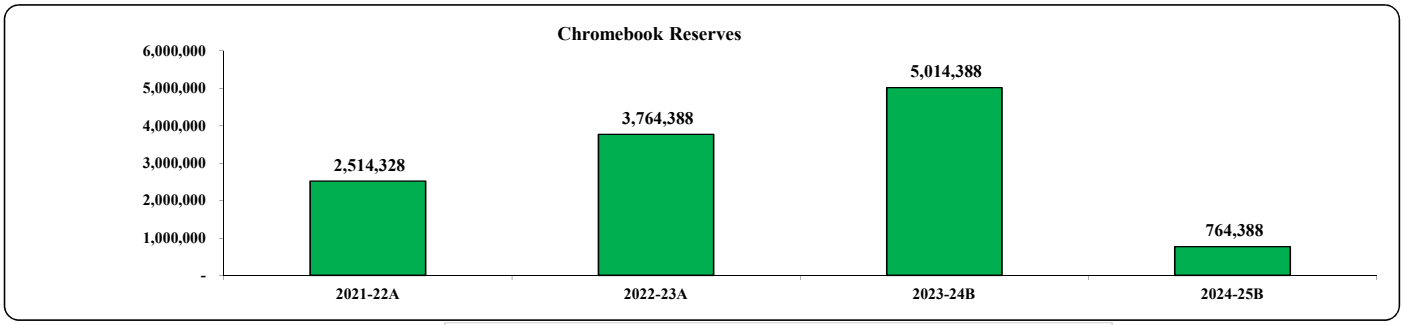
Mathematics K-12 is one of our highest priorities in the Medford School District. MSD is dedicating a great deal of professional learning opportunities for staff about teaching students both conceptual and computational mathematics. To do this effectively, access is needed to student and teacher materials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

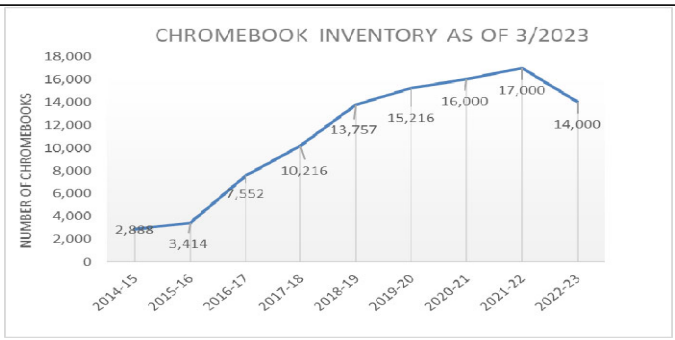
Total Curriculum FY24-25: $ 1,650,000.00

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

Special Revenue Funds - Support Services for Chromebook Spending

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





Chromebook Narrative FY24-25

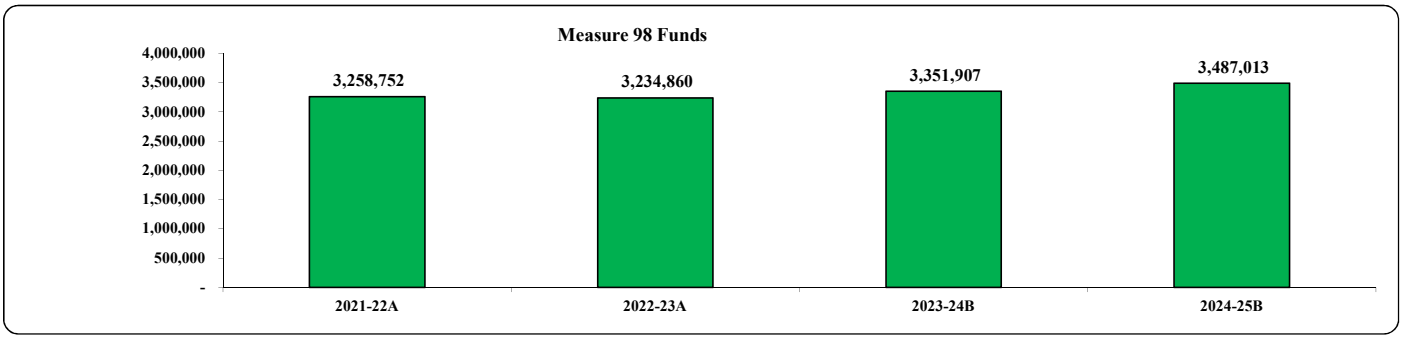
The District began setting aside $1.25M each year starting in FY20-21 towards a new Chromebook Reserves account. Chromebooks cost approximately $390 each and have an expected life span of six years. In past years, Chromebooks have been expensed out of the Special Revenue Projects Reserves Fund (pp.118-122)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

Chromebook Replacement 2023-24

- The majority of MSD devices will be end-of-life come June 2024.
  - We are selling back all end-of-life devices for anywhere from $2 to $20 per device.
  - Replacing all devices gives equity to all students to have current and modern devices as well as streamlines the repair and replacement cycle.
- Replacement devices started arriving in January 2024 and the District started getting invoiced at that time.
  - As of March 2024, 12,150 devices have been received. The remaining devices will be received in April 2024.
- The purchase is for 14,000 devices. MSD currently has approximately 12,500 active devices for 1st through 12th grade students, along with the pockets of devices for special purposes.
  - This will give the District several years of surplus to replace devices that are lost or damaged beyond repair.
  - MSD currently goes through approximately 500 devices a year for lost and damaged beyond repair devices.
  - The devices come with a 1 year warranty.
- This Chromebook purchase will be for grades 1 – 12.
- In this purchase we included white glove services where they will tag and enroll the devices before they arrive with us.
- We are also moving forward with having the district logo “baked” onto the lid of the Chromebooks, both to increase ownership and hopefully deter theft.
- Based on staff recommendation, we started piloting iPads for Kindergarten students in 7 classrooms during the 23-24 school year. All other KG students will continue to use existing Chromebooks during the remainder of the 23-24 school year.
  - In May 2024, Teaching and Learning and IT will evaluate the pilot and determine the plan for the 24-25 school year and beyond. In July 2024 the district will purchase either iPads or additional Chromebooks for all remaining KG classrooms.

Special Revenue Funds - Measure 98 High School Success

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



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

Career and Technical Education

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

College Level Opportunities

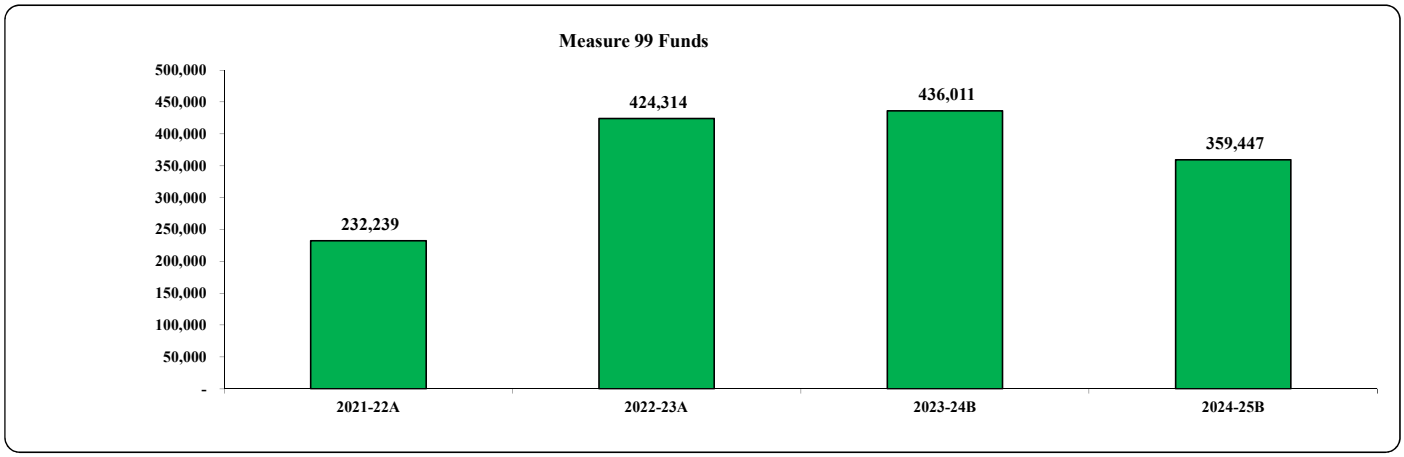
• Develop a K-12 School Counseling framework based on the American School Counselor Association (ASCA) standards and Oregon's Framework for Comprehensive School Counseling Programs
• Support middle and high school counseling FTE
• Develop a Student Pathways Plan function within Synergy to document students'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

Dropout Prevention

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

Special Revenue Funds - Measure 99 Outdoor School

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



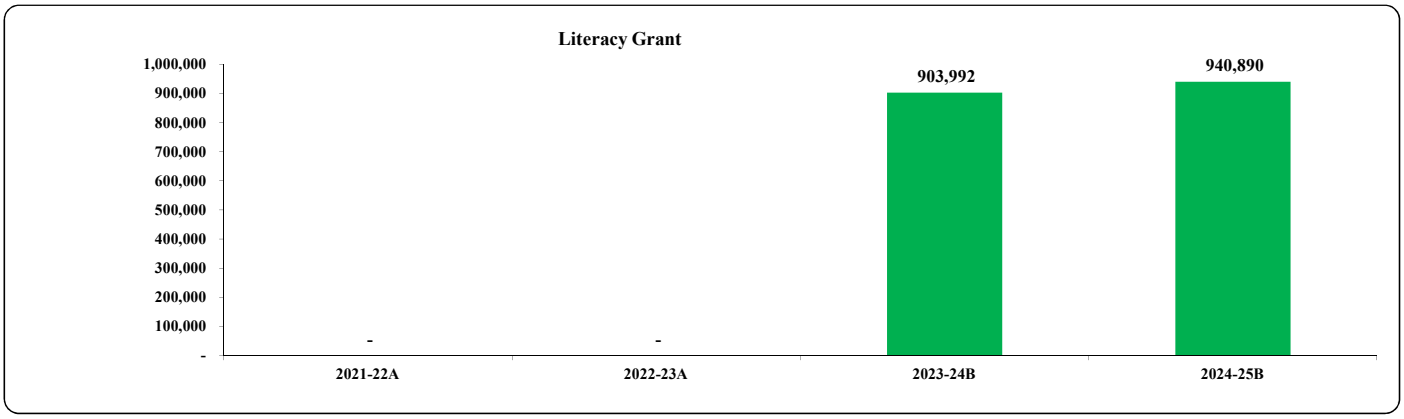
Measure 99 created an Outdoor School Education Fund from Oregon State Lottery Funds. The measure required that withdrawals from the State Lottery Fund cannot reduce lottery proceeds dedicated to the restoration and preservation of parks, beaches, watersheds, and native fish and wildlife. The Outdoor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

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

Continued funding of this program is contingent on many factors at the state level.

Special Revenue Funds - Literacy Grant

Object Description	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approval	2024-25 Adopted
RESOURCES						
State Sources			903,992	940,890		
Beginning Fund Balance						
TOTAL RESOURCES	-	-	**903,992**	**940,890**	-	-
REQUIREMENTS						
Instruction			903,992	940,890		
Support Services						
Community Services						
Facilities Acquisition/Construction						
Contingency				-	-	
Unappropriated Fund Balance & Reserves						
TOTAL REQUIREMENTS	-	-	**903,992**	**940,890**	-	-



Medford School District's Early Literacy Plan centers around implementation of research based practices and implementation of all of the components of English Language Arts Instruction. Early Literacy dollars will enable us to offer professional development and coaching, extended learning opportunities, additional targeted instruction, and monitor these efforts with student growth assessment.

MSD Educators will undergo targeted professional development and coaching centered around evidence-based literacy strategies, designed to enhance early literacy instruction.

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

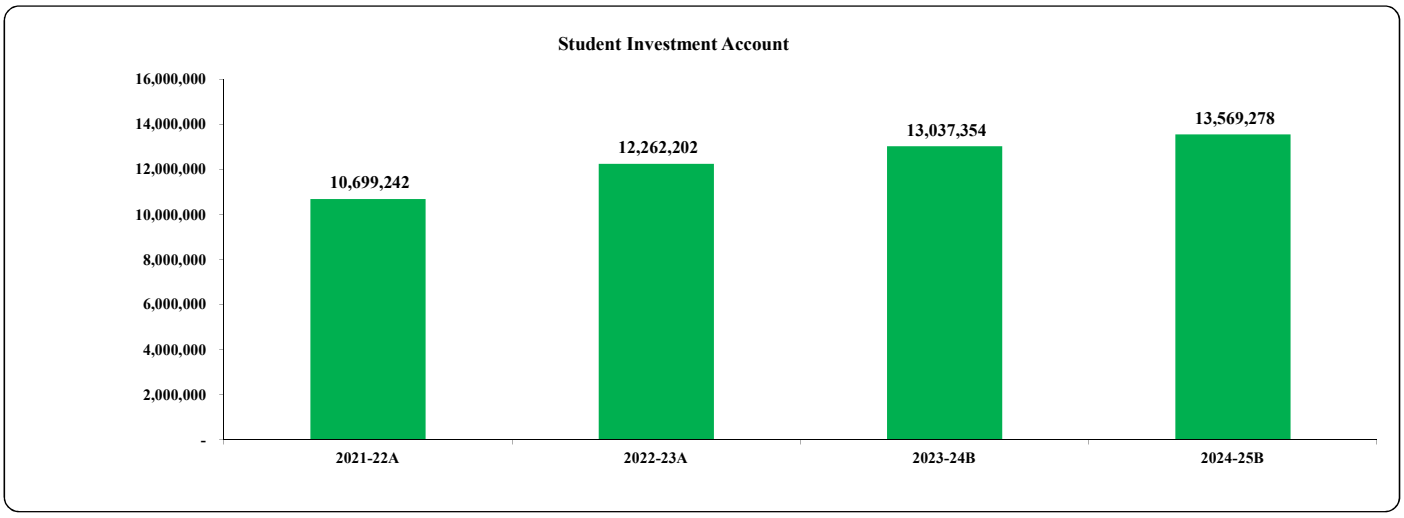
Additional Targeted Instruction (ATI) targets multiple language domains, including phonemic awareness, phonics, fluency, vocabulary, comprehension, oral language, and encoding. Grant funding provides the needed instructional materials. ($241K)

One way we assess student growth is by utilizing i-Ready Diagnostic. The i-Ready diagnostic is an individualized, computerized, adaptive assessment of phonemic awareness, phonics, high frequency words, vocabulary, comprehension of literature, and comprehension of informational text. The data is used to group students for Additional Targeted Instruction. It is also used to monitor district level systems' health. ($228K)

There is a budget for 2 FTE of Literacy Coaches will be funded from this grant to provide Professional Development and Coaching to staff for the implementation of the Medford SD Early Literacy Plan.

Special Revenue Funds - Student Investment Account

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



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

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

Allowable uses of SIA funds are broadly defined as:

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

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

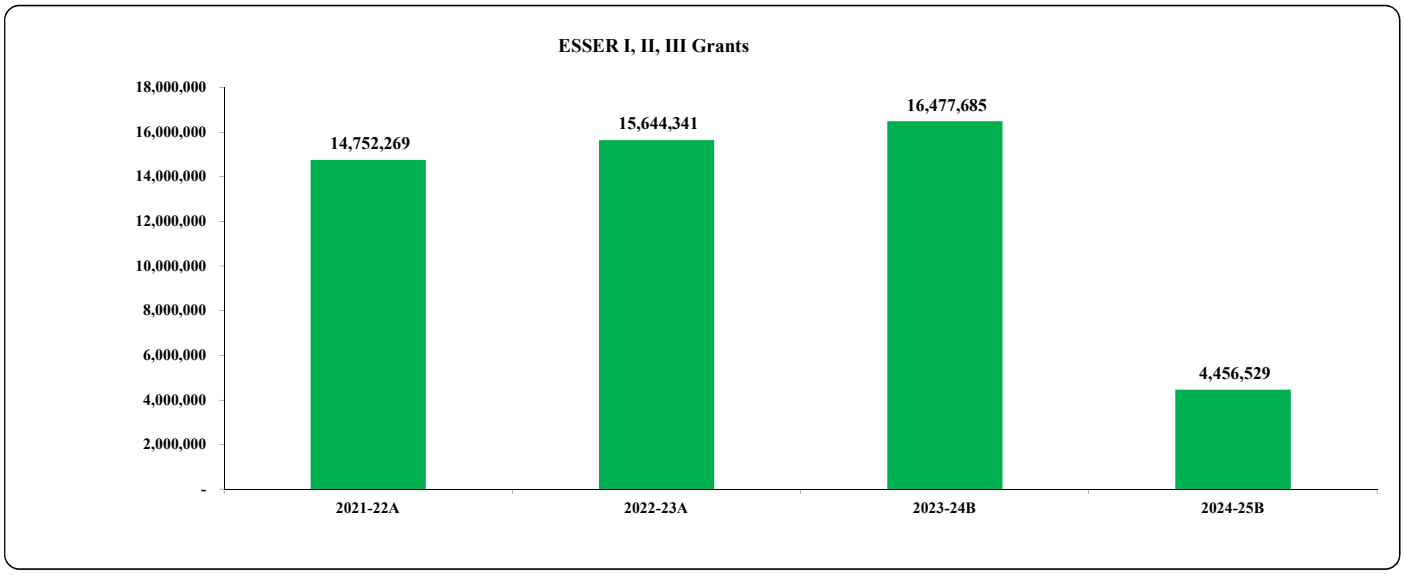
Special Revenue Funds - Student Investment Account

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

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

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

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



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

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

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

The final ESSER III grant funding period ends 9/30/2024. MSD's high level budget for the three ESSER grants is shown on the following page.

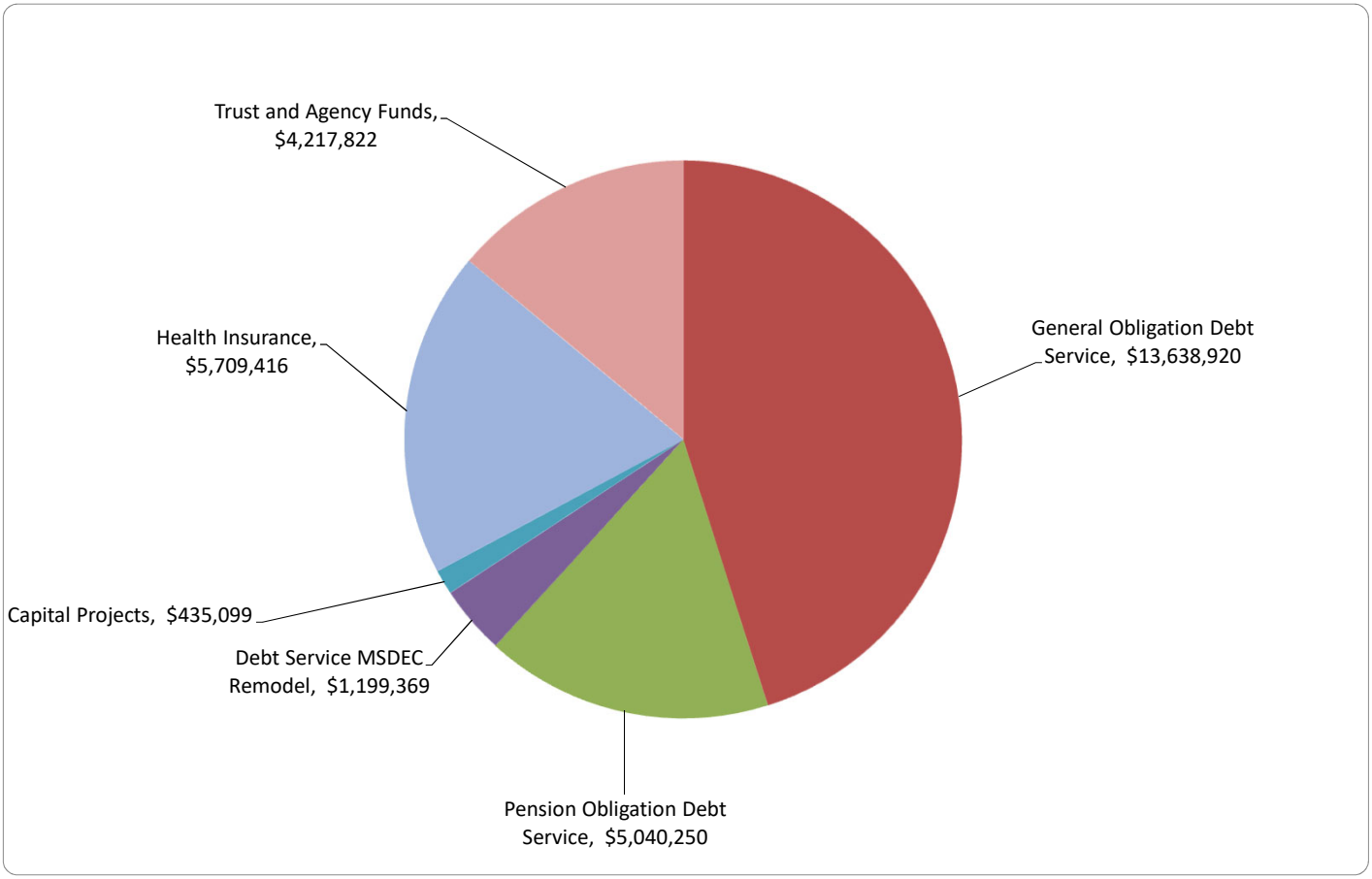
Special Revenue Funds - ESSER Grants Supplemental

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

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

Resources and Requirements - Other Funds

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



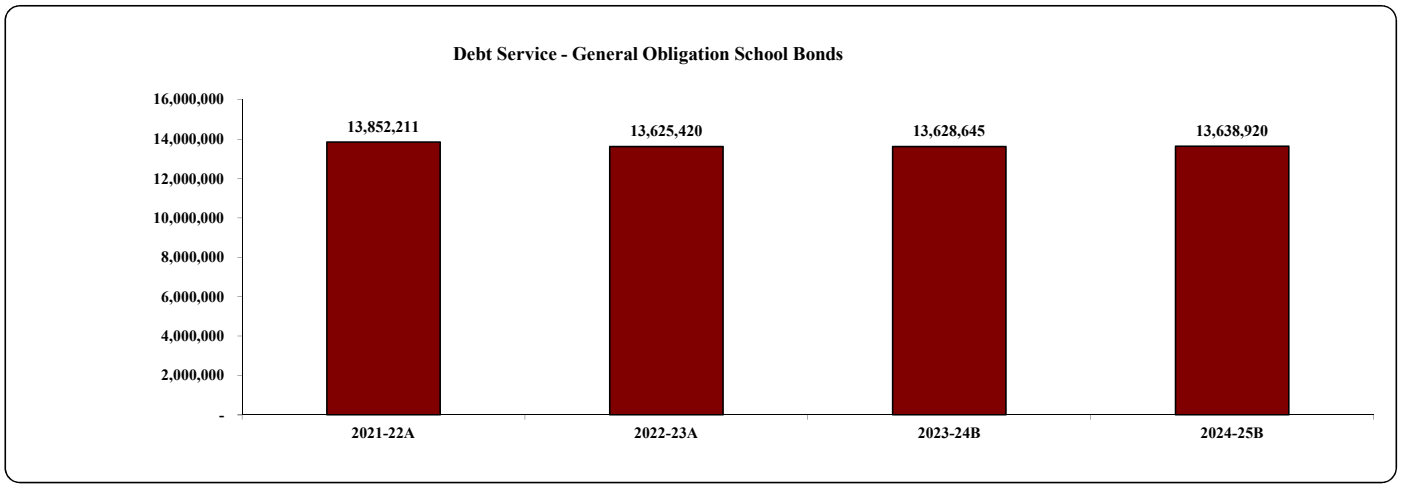
Other Funds Summary	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
Debt Service - General Obligation School Bonds	13,852,211	13,625,420	13,628,645	13,638,920	-	-
Debt Service - Pension Obligation Bonds	4,715,979	5,099,141	4,969,168	5,040,250	-	-
Debt Service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

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

Debt Service - General Obligation School Bonds

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

*Appropriation Level

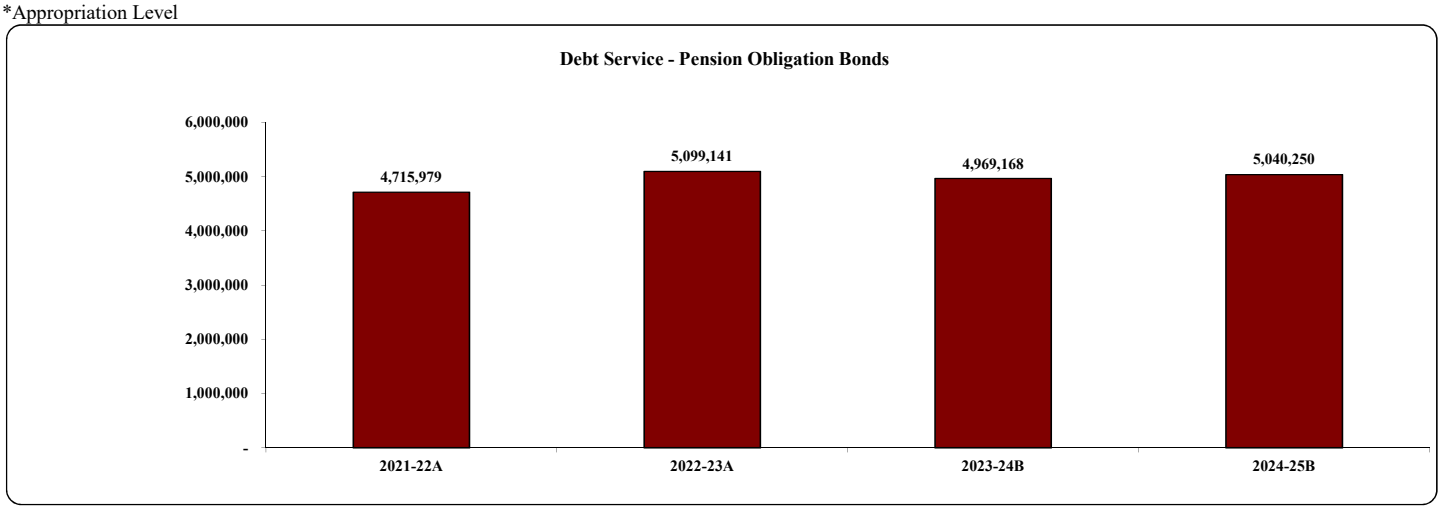


The District has one outstanding General Obligation Debt Bond issuance. The 2015 bonds refunded the majority, but not all, of the outstanding 2007A, 2007B, 2008 and 2009 bonds to reduce interest rates. The 2007A bond payments finished in 2016-17 and payments on the 2007B, 2008, and 2009 bond payments finished in fiscal 2017-18. The 2015 refunding bonds have both interest and principal payments from 2017-18 through 2033-34. Total principal outstanding on the General Obligation bonds at the beginning of FY24-25 will be $92.415M. The budget reflects the principal and interest payment schedule defined at issuance of the 2015 refunding bonds. Annual principal and interest payments on the remaining General Obligation Debt Bonds will remain relatively steady averaging $12.8M through 2031-32 before reducing to $10.2M in 2032-33 and $1.8M in 2033-34.

Debt Service - Pension Obligation Bonds

Debt Service Pension Bonds	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
Local Sources:						
Services provided by other funds	4,663,399	4,763,417	4,444,693	4,850,000		
Other Sources:						
Interest/Other	4	-	-			
Beginning Fund Balance	52,575	335,724	524,475	190,250		
TOTAL RESOURCES	**4,715,979**	**5,099,141**	**4,969,168**	**5,040,250**	**-**	**-**
REQUIREMENTS						
Other Uses - Debt Service:						
Principal Redemption	3,010,000	3,375,000	3,770,000	4,195,000		
Interest Payments	1,369,704	1,198,916	1,007,418	793,508		
Dues and Fees	550	750	1,500	1,500		
UAL lump sum payment to PERS	-	-	-	-	-	-
Total Debt Service*	**4,380,254**	**4,574,666**	**4,778,918**	**4,990,008**	**-**	**-**
Contingency	335,724	524,475	190,250	50,242	-	-
Unappropriated Fund Balance	-	-	-		-	-
TOTAL REQUIREMENTS	**4,715,979**	**5,099,141**	**4,969,168**	**5,040,250**	**-**	**-**

*Appropriation Level

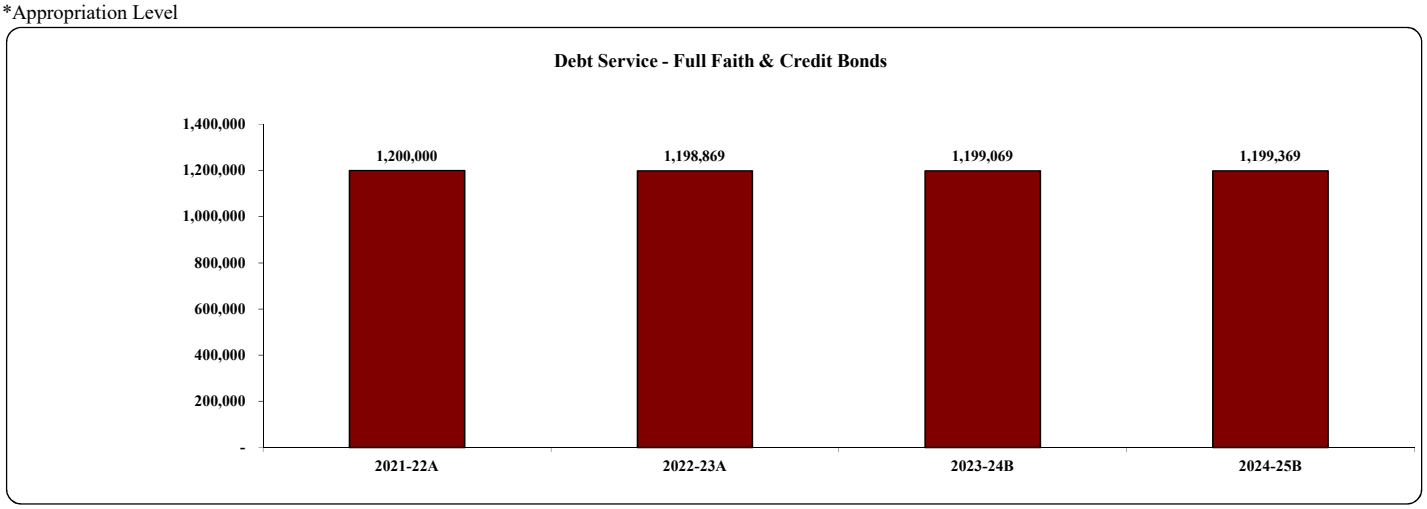


In 2007, the District issued $40.2M of Pension Obligation Bonds, the proceeds of which went directly to the Oregon Public Employee Retirement System (PERS) as a pre-payment on future District pension obligations for the purpose of reducing the District's annual PERS contribution rates. Debt Service is scheduled to be paid through Fiscal 2026-27. The budget reflects the principal and interest payments schedule defined at the issuance of the bonds. Revenue for payments on these bonds is funded through withholding as a percentage of gross payroll for PERS. At the beginning of FY24-25 there will be $13.985M in principal due on the Pension Obligation Bonds.

Debt Service - 2021 Full Faith & Credit Bonds

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

*Appropriation Level

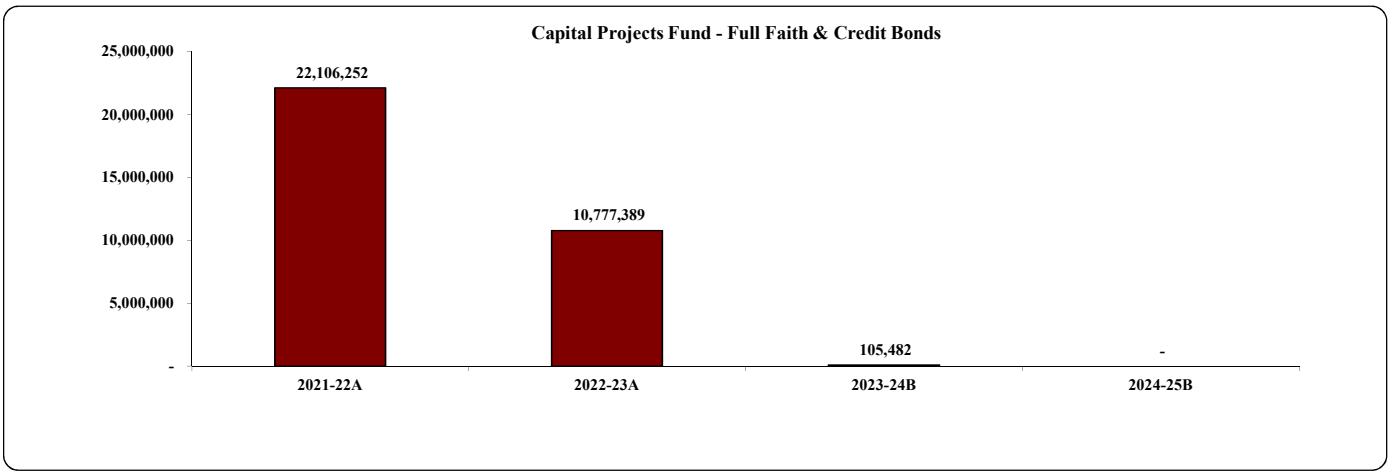


The District issued Full Faith & Credit Bonds in June 2021 to fund capital projects with a primary emphasis on seismically retrofitting the Oakdale Middle School. The issuance included $19.75M par bonds and $2.953M reoffering premium which netted $22.5M for construction after cost of issuance. Debt Service is scheduled to be paid through Fiscal 2045-46. The budget reflects the principal and interest payments schedule defined at the issuance of the bonds. Revenue for payments on these bonds is funded through a transfer from the General Fund. At the beginning of FY24-25 there will be $18.26M in principal due on the Full Faith & Credit Bonds.

Capital Projects Fund - 2021 Full Faith & Credit Bonds

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

*Appropriation Level

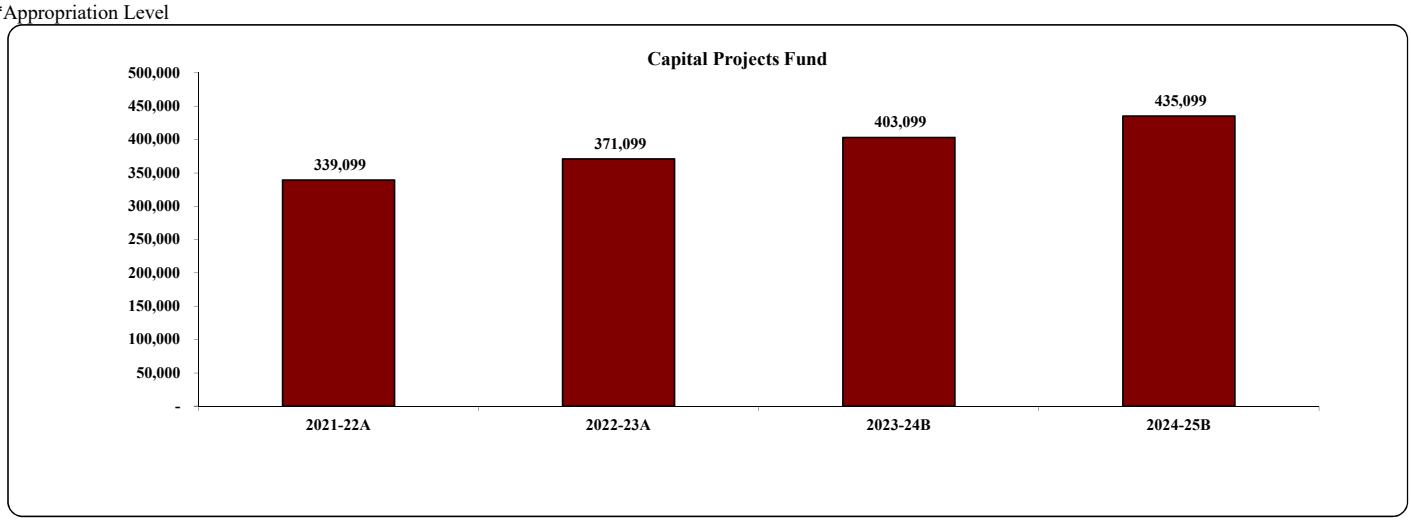


The District issued $22.5M of Full Faith and Credit Bonds net of premium that was primarily used to remodel the Oakdale Middle School which opened in fall of 2023. After cost of issuance net proceeds were $22.5M. The District used $17.5 M of these bond proceeds along with $13.7M of ESSER III funds for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

General Obligation Capital Projects Fund

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

*Appropriation Level

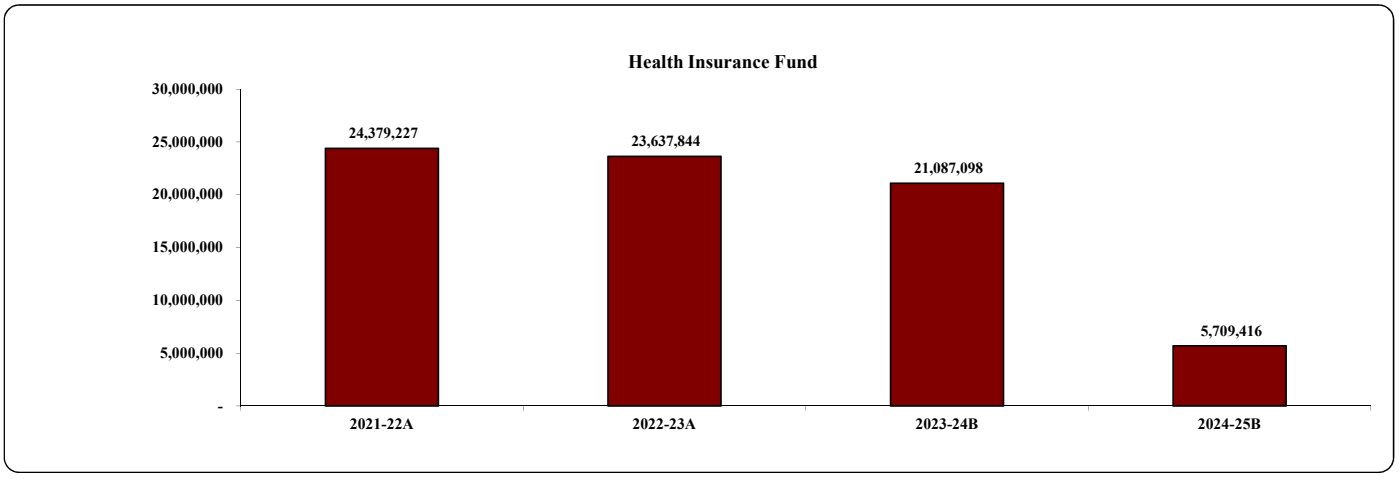


Bond funded construction was completed in FY12-13. This fund holds a note receivable from Madrone Trail Charter School for the West Side School sale because bond funds were used to make improvements at West Side School prior to the sale to Madrone Trail. The note receivable started in 2010 and has a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

Health Insurance Fund

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

*Appropriation Level



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

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

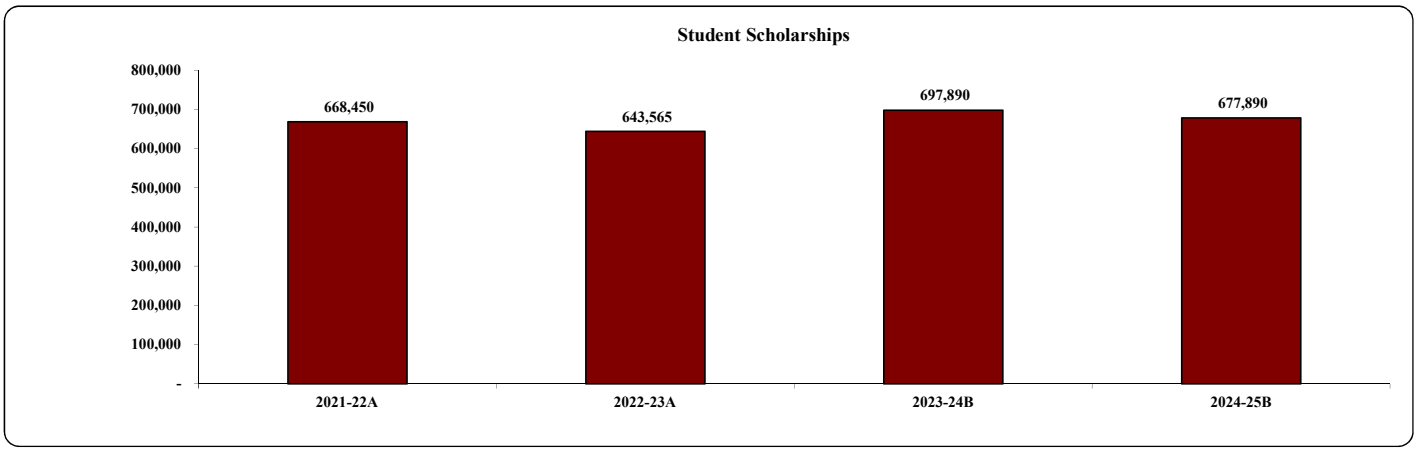
For the FY24-25 three month self insurance portion of the Proposed Budget MSD uses a preliminary high level cost estimate from Mercer for the rate increase partially reduced by fewer FTE year over year due to a reduction in force. For the OEBB nine month portion of the budget, we used prior year rates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

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

Trust and Agency Funds - Student Scholarships

Scholarships	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
Local Sources:						
Interest	10,025	11,477	20,000	20,000		
Contributions	162,132	188,932	215,000	215,000		
Other Local Sources	-	-	-	-		
Total Local Sources	**172,157**	**200,409**	**235,000**	**235,000**	**-**	**-**
Beginning Fund Balance	496,293	443,156	462,890	442,890		
TOTAL RESOURCES	**668,450**	**643,565**	**697,890**	**677,890**	**-**	**-**
REQUIREMENTS						
Instruction:						
Expenses	225,293	180,675	255,000	235,000		
Other - Transfers Out						
Other Uses:	-	-	-	-		
Contingency	443,156	462,890	442,890	442,890		
Unappropriated Fund Balance	-	-	-	-		
TOTAL REQUIREMENTS	**668,450**	**643,565**	**697,890**	**677,890**	**-**	**-**

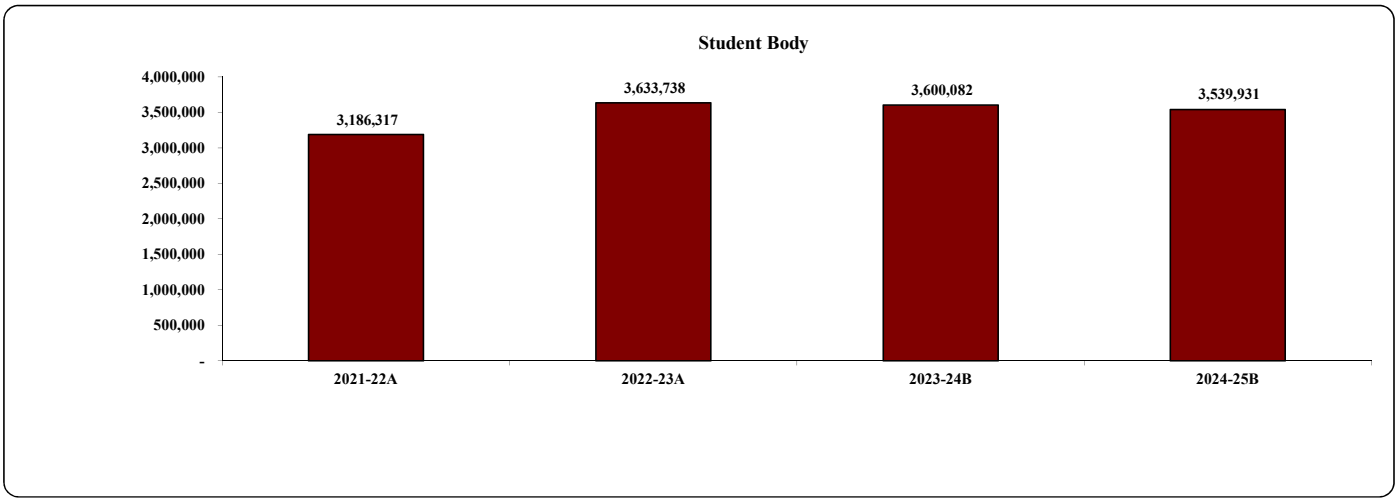
*Appropriation Level



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

Trust and Agency Funds - Student Body

Student Body	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
Local Sources:						
Interest	7,151	38,380	12,361	12,361		
Extra-Curricular Activities	1,553,202	1,598,986	1,800,000	1,800,000		
Other		29,788				
Total Local Sources	**1,560,353**	**1,667,154**	**1,812,361**	**1,812,361**	-	-
Beginning Balance	1,625,964	1,966,584	1,787,721	1,727,570		
TOTAL RESOURCES	**3,186,317**	**3,633,738**	**3,600,082**	**3,539,931**	-	-
REQUIREMENTS						
Instruction:						
Elementary Extra-Curricular	182,410	348,196	349,830	349,830		
Middle School Extra-Curricular	123,014	218,596	243,111	243,111		
High School Extra-Curricular	914,310	1,279,225	1,279,572	1,279,572		
Total Instruction	**1,219,734**	**1,846,017**	**1,872,512**	**1,872,512**	-	-
Contingency						
Due to Students	1,966,584	1,787,721	1,727,570	1,667,419	-	-
TOTAL REQUIREMENTS	**3,186,317**	**3,633,738**	**3,600,082**	**3,539,931**	-	-



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

Medford
SCHOOL DISTRICT
ALL ARE LEARNING & LEARNING IS FOR ALL

Supplemental Information



Revenue Sources

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

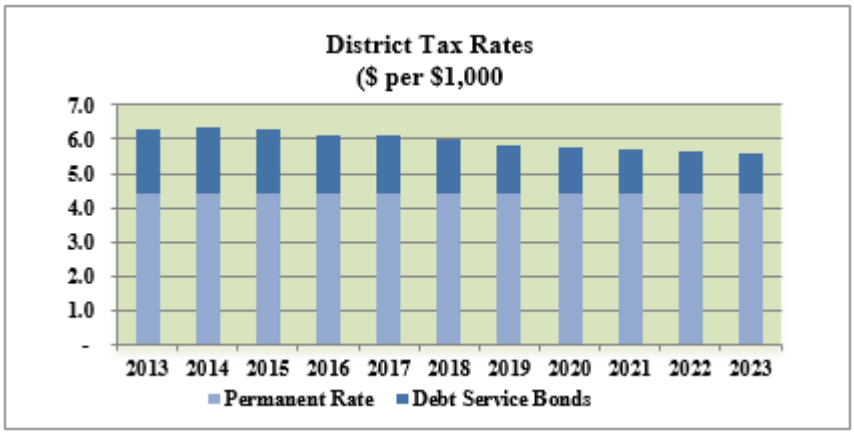
Property Taxes

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

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

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

Fiscal Year	General Tax Permanent Rate ($5 Limit)	Local Option	General Obligation Debt Service Bonds	Total District Tax Rate
2023	4.4123	-	1.17	5.5823
2022	4.4123	-	1.2163	5.6286
2021	4.4123	-	1.2731	5.6854
2020	4.4123	-	1.3335	5.7458
2019	4.4123	-	1.4328	5.8451
2018	4.4123	-	1.5691	5.9814
2017	4.4123	-	1.6858	6.0981
2016	4.4123	-	1.6836	6.0959
2015	4.4123	-	1.8590	6.2713
2014	4.4123	-	1.9528	6.3651
2013	4.4123	-	1.9004	6.3127



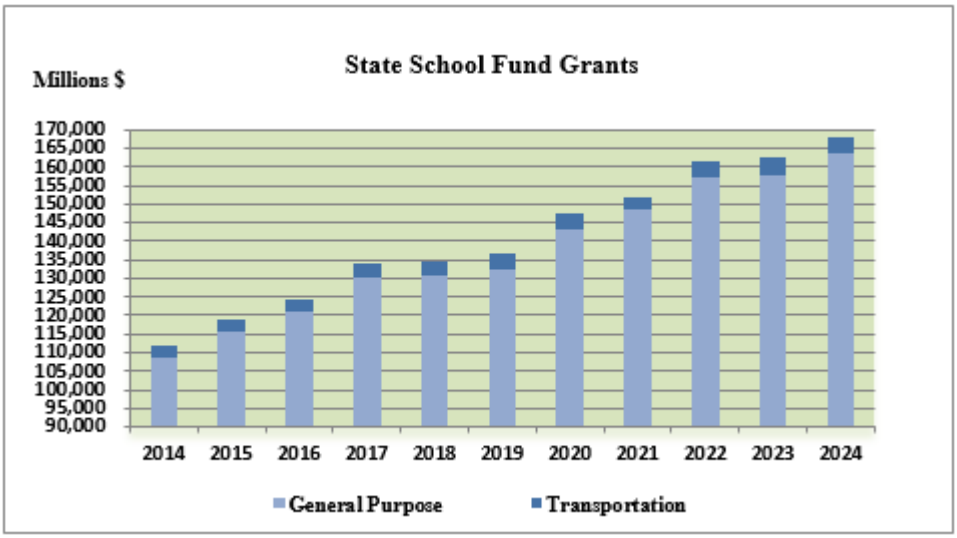
Revenue Sources

State School Fund

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

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

Fiscal Year	General Purpose Grant	Transportation Grant	Total
2024	163,761,162	4,550,000	168,206,162
2023	157,895,255	4,550,000	162,095,255
2022	157,074,814	4,550,000	161,624,814
2021	148,530,970	2,985,500	151,516,470
2020	143,310,019	4,256,560	147,566,579
2019	132,467,200	4,075,750	136,542,950
2018	130,587,258	3,885,000	134,472,258
2017	130,313,369	3,780,000	134,093,369
2016	120,872,618	3,248,000	124,120,618
2015	115,711,809	3,042,796	118,754,605
2014	108,667,261	2,979,643	111,646,904



Function Glossary – Medford School District 549C

STUDENT INSTRUCTION

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1286 Medford Online Academy School K-8

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

1288 Charter Schools
Contracted learning experiences for students attending the District sponsored Madrone Trail, Logos, and Vibes.

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

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

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

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

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

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

DIRECT STUDENT SUPPORT SERVICES

2112 Attendance Services
Attendance monitoring and record keeping.

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

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

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

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

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

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

2140 Psychological Services
Includes activities concerned with testing, interpreting results, and providing psychological services to students. Includes staff, services, travel and supplies.

2148 Family Solutions

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

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

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

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

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

DIRECT STAFF SUPPORT SERVICES

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

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

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

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

2221 Instructional Media Services
Direction and management of educational media services used by teachers. This includes hardware, software, printed materials, on-line and other distance learning resources.

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

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

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

GENERAL SUPPORT SERVICES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OTHER SERVICES/FUNCTIONS

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

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

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

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

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

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

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

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



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