

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

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

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

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

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

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