HOOD RIVER COUNTY
SCHOOL DISTRICT
Excellence. Every student. Every day.

2019-20 Adopted Budget



1011 Eugene Street o Hood River, Oregon 97031 o 541.386.2511 o **www.hoodriver.k12.or.us**

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Hood River County School District
2019-20 Adopted Budget
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BUDGET COMMITTEE

The Budget Committee is 16-member group consisting of the Hood River County School District Board, seven appointed community volunteer members who are electors and residents of the district and two ex-officio members who represent our bargaining units. Budget Committee members serve three-year terms unless they are replacing a member who resigned before serving out their full term. In that case, the new appointee serves the remainder of the term of the member being replaced. Members may apply for additional service.

The committee receives the budget message and document, provides opportunity for public comments or questions, and approves the budget.

Position	Board Members	Term Expiration
Position 1	Chrissy Reitz, Hood River	June 30, 2019
Position 2	David Russo, Hood River	June 30, 2021
Position 3	Corinda Hankins Elliott, Hood River	June 30, 2019
Position 4	Julia Garcia-Ramirez, Hood River	June 30, 2021
Position 5	Tom Scully, Parkdale	June 30, 2019
Position 6	Brandi Sheppard, Hood River	June 30, 2019
Position 7 Member at Large	Rich Truax, Hood River	June 30, 2021

Position	Community Members	Term Expiration
Position 1	Sarah Cordeiro, Hood River	June 30, 2019
Position 2	Vacant	June 30, 2020
Position 3	Tim Counihan, Hood River	June 30, 2020
Position 4	Jesus Becerra, Odell	June 30, 2020
Position 5	Dale Hill, Mt. Hood Parkdale	June 30, 2019
Position 6	Angel Reyes, Hood River	June 30, 2021
Position 7 Member at Large	Heather Staten, Hood River	June 30, 2021
Ex-Officio Member	Nancy Rowley, OSEA representative	June 30, 2020
Ex-Officio Member	Charlene Ames, HREA representative	June 30, 2020

ADMINISTRATION

Dan Goldman, Superintendent

Saundra Buchanan, Chief Financial Officer

Neely Kirwan, Director of Curriculum and Instruction

Patricia Ortega Cooper, Director of Equity and Family Partnerships

Catherine Dalbey, Director of Human Resources

Anne Carloss, Director of Special Education and Student Services

Amy Moreland, Principal, Cascade Locks School

Kelly Beard, Principal, May Street Elementary School

Kim Yasui, Principal, Mid Valley Elementary School

Gus Hedberg, Principal, Parkdale Elementary School

Bill Newton, Principal, Westside Elementary School

Brent Emmons, Principal, Hood River Middle School

Ocean Kuykendall, Vice Principal, Hood River Middle School

Sarah Braman-Smith, Principal, Wy'east Middle School

Nate Parson, Vice Principal, Wy'east Middle School

Rich Polkinghorn, Principal, Hood River Valley High School

Columba Jones, Vice Principal, Hood River Valley High School

Kyle Rosselle, Vice Principal, Hood River Valley High School

Kelly Running, Principal, Hood River Options Academy

Matt Rankin, Director of Community Education

Todd Rainwater, Custodial Services Supervisor

Heidi Benson, Director of Nutrition Services

Don Benefield, Director of Operations

Tod Hilstad, Director of Technology

HOOD RIVER COUNTY
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ORGANIZATIONAL CHART

VISION FOR THE FUTURE: *Every student graduates with the knowledge and courage to learn, serve, and pursue their dreams.*

BOARD OF DIRECTORS

SUPERINTENDENT OF SCHOOLS
Dan Goldman

DIRECTOR OF HUMAN RESOURCES
Catherine Dalbey

COMMUNITY EDUCATION & DISTRICT AFTERSCHOOL PROGRAMS
Matt Rankin, Director

OPERATIONS
Don Benefield, Director

CUSTODIAL
Todd Rainwater, Supervisor

DIRECTOR OF STUDENT SERVICES
Anne Carloss

EI/ECSE
Anne Cole

DIRECTOR OF EQUITY & FAMILY PARTNERSHIPS/MIGRANT PROGRAM ADMINISTRATION
Patricia Ortega Cooper

CHIEF FINANCIAL OFFICER
Saundra Buchanan

DIRECTOR OF NUTRITION
Heidi Benson

DIRECTOR OF CURRICULUM & INSTRUCTION
Neely Kirwan

DIRECTOR OF TECHNOLOGY
Tod Hilstad

ELEMENTARY SCHOOLS

Amy Moreland – Principal, Cascade Locks
Lead Teacher/Literacy Specialist
Kelly Beard – Principal, May Street
Kim Yasui – Principal, Mid Valley
Gus Hedberg – Principal, Parkdale
Bill Newton– Principal, Westside

MIDDLE SCHOOLS

Brent Emmons – Principal, Hood River
Ocean Kuykendall – Vice Principal, Hood River
Sarah Braman-Smith – Principal, Wy'east
Nate Parson – Vice Principal, Wy'east

HOOD RIVER VALLEY HIGH SCHOOL

Rich Polkinghorn – Principal
Columba Jones – Vice Principal
Kyle Rosselle – Vice Principal
Trent Kroll – Athletic Director

ALTERNATIVE PROGRAMS

Kelly Running – Principal/Lead Teacher,
Hood River Options Academy

HOOD RIVER COUNTY
SCHOOL DISTRICT
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2019-20 Budget Message

Dear Hood River County Community and Budget Committee Members:

I submit for your consideration this Proposed Budget for the Hood River County School District (HRCSD) for fiscal year 2019-20. This proposed budget of $102,391,615 is the result of the financial and educational goals set by the School Board, input and listening sessions with various stakeholders, and the work of the 25-member internal budget team consisting of the executive cabinet, principals, vice-principals, and department managers and coordinators.

The Governor's Budget released in November proposed $8.97 billion for the 2019-21 State School Fund. The Oregon Association of School Business Officials calculated Oregon school districts would need $9.13 billion on average to maintain current service levels. Governor Brown proposed an additional $1.3 billion for early learning and K-12 education and called on the legislature to produce a budget with a combination of new revenues and reforms to cost drivers such as PERS and health care benefits for public employees. Her goals include funding 10,000 more early education slots for low-income families, reducing class sizes and other direct service positions in schools, increasing instructional time for students, and diversifying the curriculum in Oregon's schools. In her State of the State address on January 14, Governor Brown expressed a need to invest in career and technical education, stabilize Public Employees Retirement System rates for schools, make higher education affordable, close opportunity gaps for communities of color, and help rural schools.

The Oregon Legislature's Co-Chairs of the Joint Ways and Means Committee's 2019-21 budget released March 6, 2019 provides the initial budget framework based on the existing resources in the state's General and Lottery funds. The Co-Chairs' budget states: "The State School Fund will be held harmless from cuts. In addition, $100 million will be added above the current service level (CSL). Supplemental funding for the State School Fund may become available from new revenues passed by the Joint Committee on Student Success."

While the Co-Chairs budget was less than the Governor's proposed budget, it is our belief that with the current push for more state-wide revenue and additional revenue for the State School Fund (SSF), the result at the end of the legislative session will total at least $8.972B – or the original recommendation from Governor Brown. With this prediction in mind, this 2019-20 budget proposal assumes a SSF of $8.972B. If that level of funding is not appropriated, the District will adjust by either using more of its reserves in the first year of the biennium and then adjusting program levels for students in 2020-21.

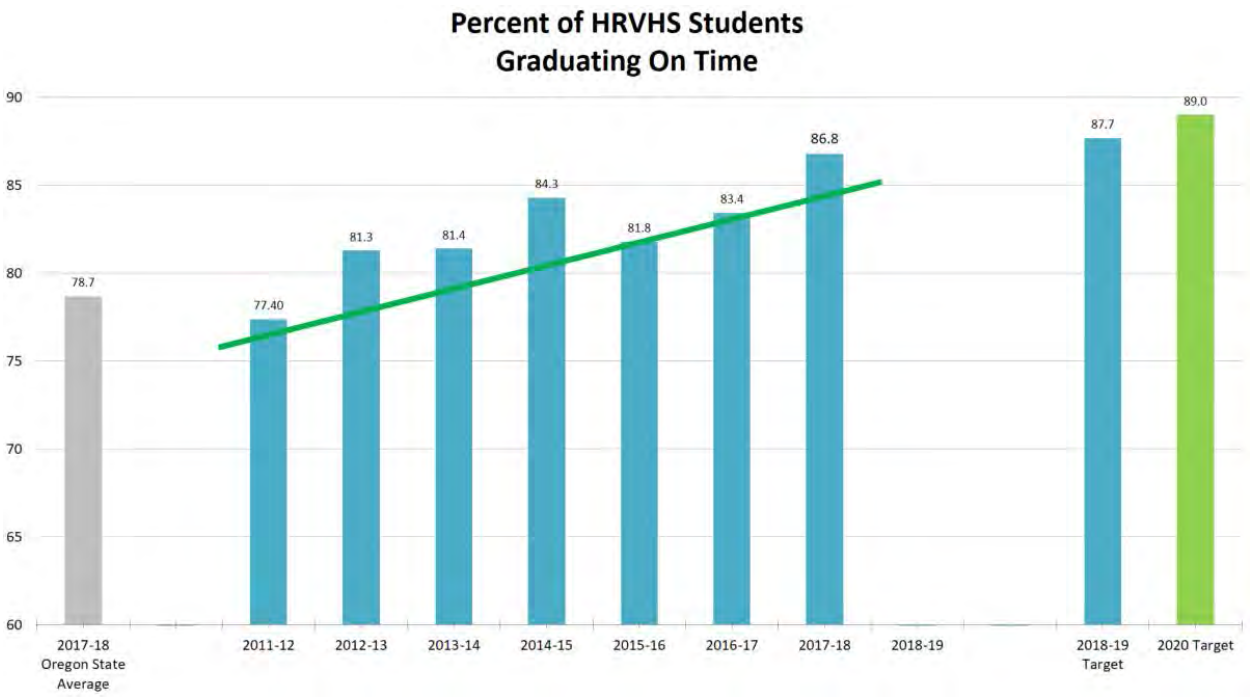
Currently the Legislature is considering an investment budget which is dependent on new revenue sources. At the time of the writing of this Budget Message, the Joint Committee for Student Success votes HB 3427 (The Student Success Act) out of committee; it is expected to pass out of the Oregon House, but has a steeper climb in the Senate. Even if the Student Success Act became law – raising $2 billion for Pre-k – 12 programs in each of the subsequent biennia - any new tax would not generate revenue until January 2020. Thus, we expect any new revenue to become available no earlier than the 2020 calendar year. Additionally, there is a very good chance that any new tax would be referred to the voters.

With so much uncertainty, this proposed budget does not include these potential new resources; however, the budget development team has begun planning for the additional revenue with an eye towards expanding program levels for students during the 2020-21 school year. The Student Success Act is forecasted to produce $1 billion each year, with 20% directed to early learning programs, 30% to state education programs (such as funding Measure 98, High Cost Disability programs, and Long-term Care and Treatment programs), and 50% directly to school districts in the form of a School Improvement Fund. We estimate the Hood River County School District's share of the School Improvement Fund to be roughly $3.5 million. With these funds, the budget planning team plans to improve critical student outcomes and opportunities in the following areas:

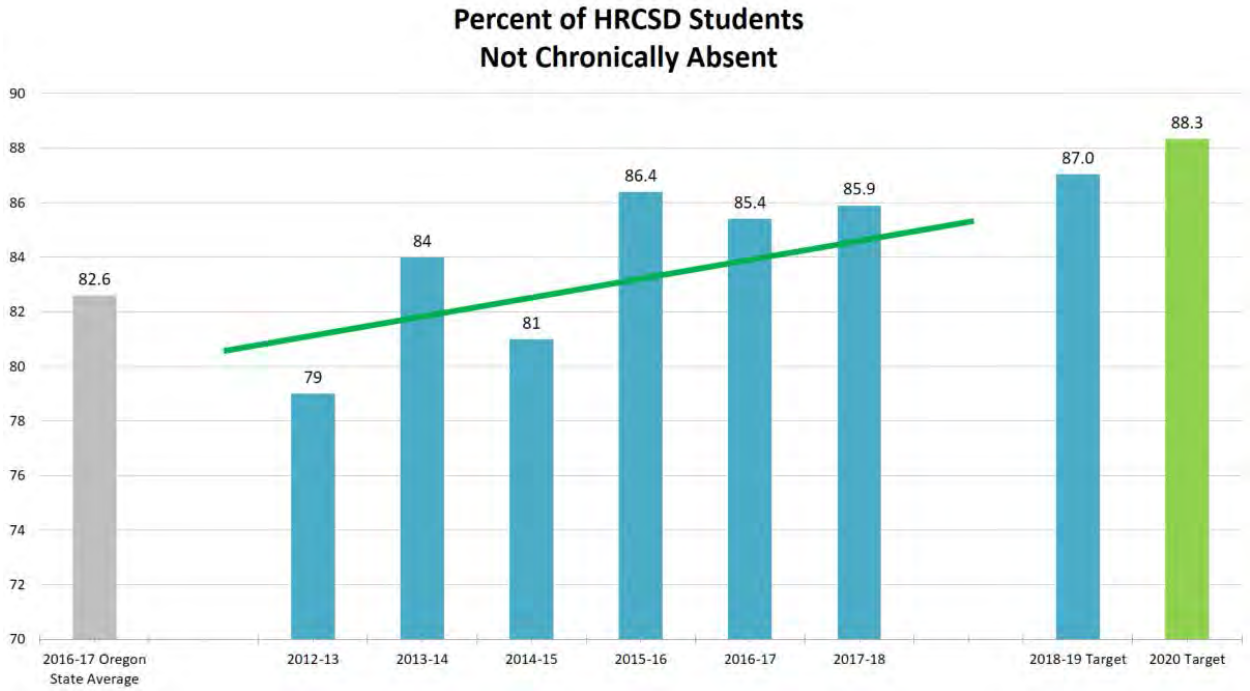
- More Caring Adults: New investments will lower class sizes and increase critical support staff.
- Student Health and Safety: New investments would enable us to increase school counseling levels to address students with emerging mental health problems. We would also increase partnerships with law enforcement and address critical safety-related facility improvements.
- Well-rounded Education: With new investments, we would expand opportunities in Science, Technology, Engineering, Arts and Math (STEAM), dual-credit, and AP courses; we would expand extracurricular and elective opportunities in the athletics, music, sciences, and career-related courses.
- More Learning Time: We must lengthen the school year in Oregon, especially for learners at risk for academic failure. With increased funding, we will prioritize additional days of instruction. Only 38% of three- and four-year olds in Hood River County attend preschool; we will expand learning opportunities for our preschool-aged children so that fewer children struggle in later years.

Thankfully, because of the support and engagement of our local community, the hard work and expertise of our team of professional educators, the focus of the administration on prioritization of available resources on students and classrooms, and the conservative budget planning of our School Board:

- HRCSD has below average class sizes for Oregon - though still higher than optimal - thanks to our voter-approved Local Option Levy in combination with a prioritization of teaching FTE and below average spending on administrative functions;
- HRCSD spends more per student than average thanks in large part to our voter-approved Capital Projects Bond and the Local Option Levy, in addition to winning a large number of substantial competitive grants;
- HRCSD graduates a far greater proportion of our students on time than the Oregon state average and especially compared to school districts with similar demographics.



- And because of the work of our staff and the diversity of our programs, our students are absent less than the state average and engaged more in our schools.



State-wide Factors Increasing Budget Liability

The 2019-20 Proposed Budget will include both the spending of one-time reserve funds and increased programming levels for students. At a time of economic growth in the State of Oregon, the primary drivers of the State's budget shortfall for public services are severely escalating associated payroll costs in addition to a highly unpredictable, and insufficient, tax structure. Like all Oregon school districts, the Hood River County Schools are facing extremely large increases to its PERS rates, unknown future health care costs in connection to the Affordable Care Act and Oregon legislation and our legislatively-required participation with the Oregon Employees Benefit Board (OEBB), and increases to the minimum wage enacted by SB 1532 in 2016.

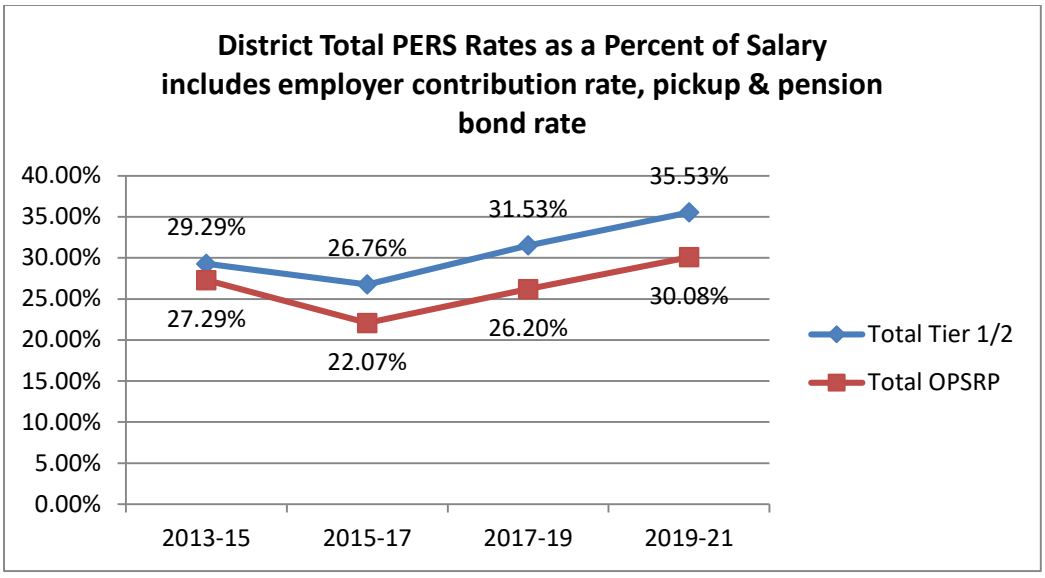
PERS

Oregon Public Employees Retirement System (PERS) rates have increased dramatically for the 2019-21 biennium. The 2019-21 Public Employee Retirement System (PERS) employer contribution rates issued December 2018 project significant increases in the District's employer contribution rates, as shown below, demonstrating the need for reserves to address future increases in the District's payroll costs. For the 2019-21 biennium, the District's PERS employer contribution rates are 20.03% for Tier 1 & Tier 2 payroll and 14.58% for OPSRP payroll, increasing by 25% and 36.3%, respectively. Tier One covers members hired before January 1, 1996; Tier Two covers members hired between January 1, 1996 and August 28, 2003; and OPSRP covers members hired on or after August 29, 2003.

Hood River County School District
Current PERS and Future Net Employer Contribution Rates

Employee Membership Tier	2017-19 Current Rate	2019-21 Adopted Rate	Change to Contribution Rate	Percentage Increase
Tier 1/Tier 2	16.03%	20.03%	4.00%	25%
OPSRP	10.70%	14.58%	3.88%	36.3%

The District's total PERS rate includes the employer contribution rate, pick-up and pension bond rate. The following chart provides historical and adopted 2019-21 rate data of the District's total PERS rate as a percent of salary by member tier. PERS rates were decreased for the 2015-17 biennium due to the legislative reforms to PERS; however, the Oregon Supreme Court overturned a key piece of the PERS reforms that eliminated a portion of the contribution savings that were anticipated in future years. Due to the uncertainty surrounding this legal challenge, the School Board made a long-range decision to transfer potential savings from the artificially lowered rates into the District's Biennial Reserve Fund in 2015-16 to help with the looming PERS rate increases.



Federal Health Care

The full effect of Federal health care reform on future District finances is undetermined at this time and is expected to impact payroll benefit costs as it influences medical plan designs, defines full time employees for purposes of the law as 30 hours per week or 130 hours per month, and creates penalties related to affordability for employees. Districts manage the effects of the ACA requirements by checking medical plan affordability as defined by ACA for plans offered by the District and through monthly monitoring of employee average work hours to determine if they must be offered a medical plan. For those employees who meet the federal ACA definition of full time and are not already eligible for a district contribution toward a health care plan, the District must then offer a health care plan to be in compliance with the ACA. It is uncertain how future changes to the Affordable Care Act provisions will impact the District's employer health care costs. We anticipate that the affordability provisions and Cadillac tax will impact 2020-21 plan year designs and premium structures, although the full effect is currently unknown.

Oregon Minimum Wage

The minimum wage law, Oregon SB 1532, passed in 2016, provides an increasing minimum wage rate in three groups of counties. The District falls within the Region 2 Statewide minimum wage group. In 2019, the minimum wage rate of $11.25 took effect and exceeded certain pay rates within the District, increasing the payroll costs for those positions. Classified sub costs and pay classifications within the classified collective bargaining agreement will need to be adjusted going forward to ensure we meet the minimum wage requirements. The following table shows the Oregon minimum wages for the District.

	2016	2017	2018	2019	2020	2021	2022	2023
Region 2 Statewide Minimum Wage	$9.75	$10.25	$10.75	$11.25	$12.00	$12.75	$13.50	Rate adjusted for inflation

Positive Local Budget Factors

Importantly, the Board of Directors and Administration have enacted a number of large-scale and small-scale reforms since 2013 enabling the District to maintain (and in some cases expand) program offerings while rebuilding a budgetary reserve that had been spent down in prior years. This was made possible due to:

- Considerable savings from the overhaul of the transportation schedule that staggered school start and end times, which reduced the number of routes required to transport children to school while increasing rider membership and reduced the number of yearly bus replacement purchases required to maintain the fleet by 50%.
- Considerable savings from an internet systems overhaul whereby the District assumed the sole responsibility (away from the CGESD) for internet connectivity/redundancy and network administration.
- Savings in energy costs, primarily with lower fuel prices and slowly modernizing our facilities.
- Savings in substitute costs in the general fund as a result of the attainment of significant grant funds, which offset planned expenditures in trainings, fees, and curricula. While this grant funding is no longer available, savings over the 5-year time period were significant and continue to positively impact the district budget.
- Sustained savings in purchased services and materials.
- Converting to a new, more powerful financial systems software program allowing for increased monitoring and controls at every level.
    - Importantly, the school district has earned its fifth consecutive "unmodified opinion" from external financial auditors with zero findings - the highest commendation possible.
    - The Association of School Business Officials International (ASBO) has awarded Hood River County School District with the Certificate of Excellence in Financial Reporting (COE). The school district earned the Certificate of Excellence for its Comprehensive Annual Financial Report (CAFR) for the fiscal years ending 2017 and 2018.
        - "This award represents a significant achievement and reflects your commitment to transparency and high-quality financial reporting." John D. Musso, CAE, Executive Director, ASBO International.
    - On January 25, 2019, S&P Global Ratings raised its underlying rating to 'AA-' from 'A+' on the District's previously issued general obligation bonds on improved financial position.

In May 2016, the committed community members of Hood River County voted to approve a $57.2 million capital bond levy to support new construction, maintenance and refurbishing of existing facilities, and additional technology. Moreover, the Administration pursued additional capital funding opportunities at the state level bringing in another $4.49 million from the competitive Oregon School Capital Improvement Matching Program (OSCIM Program); $898,400 in Seismic Rehabilitation funding aimed at the Hood River Middle School gyms, $1,335,500 for the Wy'east Middle School gyms; and brought in an additional $8,601,732 in "Bond Premium" as a result of shrewd timing of bond sales - and an excellent bond rating - garnering elevated sale prices from investors. In April 2018, we were awarded an additional Seismic Rehabilitation grant of $2,038,921 for the Mid Valley Elementary School gym. This Fall, we will complete the third year of capital projects and improvements throughout the District with only a few remaining projects to be completed in the fourth year. All of these efforts - along with the faith and support of our community - will result in better learning environments, safer facilities, and increased community access.

Relatedly, our community supports the school district with a Local Option Operating Levy that is estimated to bring an additional $3.1 million in 2018-19; or the equivalent of 38 teaching and staff positions. On May

15, 2018 voters of Hood River County passed the 5-year Local Option Renewal Levy by a wide margin of 74% giving the budget committee the opportunity to levy additional resources to support our schools. This proposed budget is based on an assumption that the Budget Committee will approve a Local Option Levy tax rate of $1.20 of the $1.25/$1,000 assessed property value. The sustainability of our long-term financial health as a school district hinges, in a large part, on the continued support from our Hood River County neighbors. As such, the District feels it can propose this budget with a lower tax rate related to the Local Option - and still deliver an excellent program for students. This lower rate should send a message of financial conservatism and restraint, and a sincere thank you to our neighbors across Hood River County.

Finally, in 2015 the administration recommended the creation of the "Biennial Reserve Fund" to the School Board. The School Board then established the Biennial Reserve Fund with two stated goals: 1) to effectively budget for the legislature's decision to distribute the State School Fund using a 50%/50% split methodology (see the budget message for the 2015-16 Budget for a full explanation), and 2) to establish a fund specific to the substantial PERS rate increases that were forecasted to escalate significantly in the years ahead as PERS reforms were largely thrown out by the Courts (as discussed above). This fund is pivotal to the District's long-term financial health. The proposed budget 2019-20 includes using $1.4 million of the $4 million reserves set aside since 2015 for current services and to address PERS increases.

Prioritizing the Budget

The school district is moving into its sixth year of implementation of "20/20 Vision" strategic plan. The plan was constructed from with hundreds of responses from community members, HRCSD staff, students, and other stakeholders across our county over the course of the 2013-14 school year. The 20/20 Vision established a new district mission ("Excellence. Every student. Every day."), a clear overarching district goal ("Every student graduates with the knowledge and courage to learn, serve, and pursue their dreams"), and seven "Collective Commitments" that has since focused our actions and intentions as an organization. The plan was developed with the notion of educational equity at its core with a theory of action designed to ensure all students, regardless of their backgrounds, achieve at the highest levels.

Our theory of action posits:

Every Hood River County School District student will demonstrate positive academic and social growth when all staff members work collaboratively to:

- ensure all students are safe, known and accepted;
- establish high expectations for achievement and personal growth for each student;
- identify, teach and assess student learning targets aligned to the Common Core State Standards;
- utilize research-based best practices for designing and delivering instruction;
- identify, intervene, and monitor the progress of struggling students early, with great intensity, and for as long as it takes;
- engage our diverse and committed community as partners in student learning and growth; and,
- explicitly target human and fiscal resources toward achieving these commitments.

Each of these seven commitments is accompanied by specific strategies that form the basis for our budgeting decisions and will continue to function as our roadmap into the future. The Administration has taken great care in prioritizing the 20/20 Vision in budget planning for 2018-19. The 20/20 Vision is printed in the supplementary section of this budget.

Program Changes for 2019-20

With the District's current financial position, and an assumption of $8.97 billion in the State School Fund, the proposed budget for 2019-20 includes the following program additions:

Elementary Schools

- 3.0 FTE licensed teachers to reduce target class sizes by two students each
- 1.0 FTE licensed student support specialists (.5 FTE at Cascade Locks Elementary and .5 FTE at Parkdale Elementary)
- .40 FTE administrator for Early Learning (creating a 1.0 FTE principal position at Parkdale)
- 3.0 FTE elementary vice principals at Mid Valley, May St. and Westside Elementary Schools

Middle Schools

- 1.0 FTE licensed general classroom teacher at HRMS
- 1.0 FTE licensed general classroom teacher at Wy'east MS
- .50 FTE licensed intervention specialist at Wy'east MS
- .50 FTE licensed English Language Arts at HRMS
- 2.0 FTE classified bilingual classified staff at each middle school
- Discretionary funds for AVID program supplies and materials at each middle school
- Discretionary funds for RTIi program development at each middle school

High School

- .50 FTE licensed teacher for Community Works program
- .50 FTE licensed teacher for Hood River Options Academy for Math
- 1.0 FTE classified staff for campus security
- Extra duty contracts for golf
- Discretionary funds for AVID program supplies and materials

District-wide

- 1.0 FTE classified maintenance position (due to increased grounds maintenance)
- .5 FTE Technology instructional coach
- 1.0 FTE Curriculum and Assessment coordinator (TOSA)
- 1.0 FTE Student Services Instructional Coach (TOSA)
- 1.0 FTE Controller position to support District Business Services

It is critical that the District maintain adequate reserves in the Biennial Reserve Fund to address the significant PERS rate increases forecasted to balloon in the following biennia and beyond. The proposed budget draws $1.4 million from the Biennial Reserve Fund to address PERS rate increases, leaving approximately $2.5 million to address increasing PERS costs going forward.

Organization of Budget

This proposed budget serves as the Hood River County School District's financial operating plan for the 2019-20 year. The proposed budget is organized by funds: General Fund, Food Service Fund, Student Body Funds, Community Education Fund, Biennial Reserve Fund, Unemployment Reserve Fund, Bus

Replacement Fund, Grant Fund, Debt Service Fund and Capital Construction Fund. Appropriations for each fund's expenditures are summarized at the major function levels of instruction, supporting services, enterprise and community services, facilities acquisition and construction, debt service, interfund transfers, and contingency. The basic fund structure remains unchanged from the previous year.

General Fund Resources

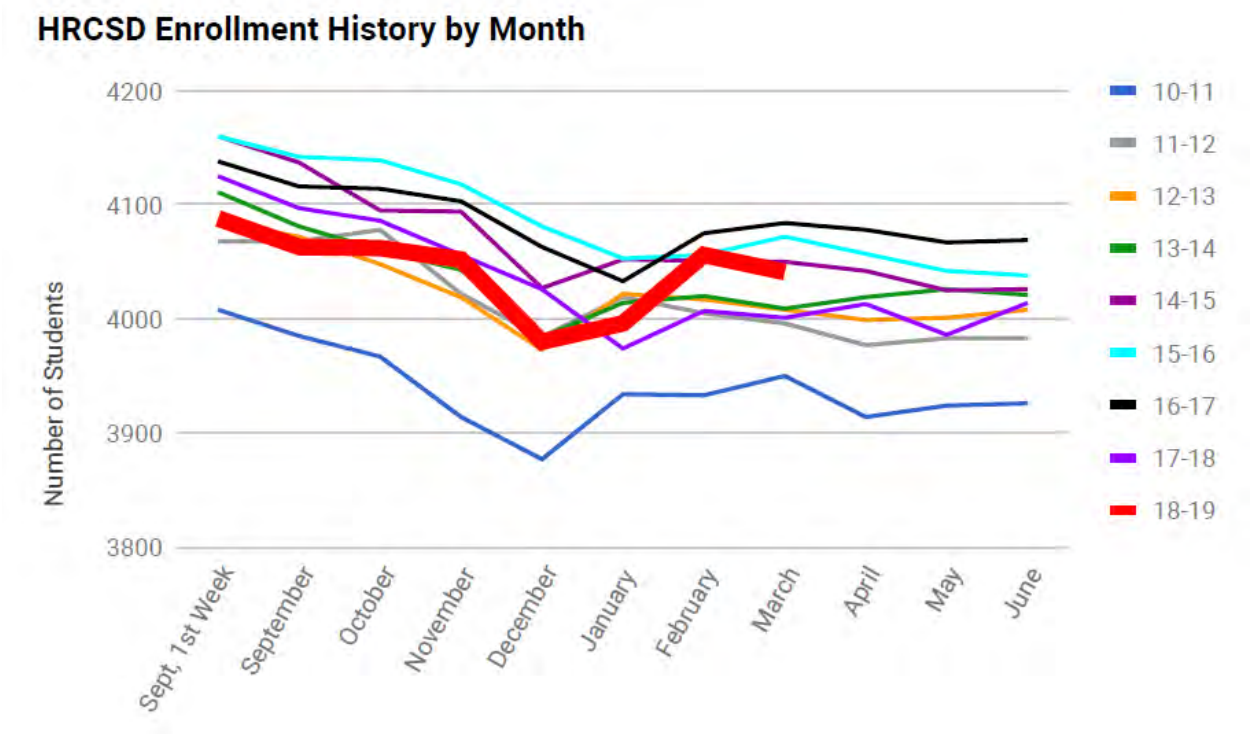
The proposed General Fund budget includes resources totaling $57,475,177 comprised of operating revenues of $50,677,064, a transfer from the biennial reserve fund of $1,448,113 and an estimated beginning fund balance of $5,350,000. Following is a description of the three most significant revenue sources: state school fund formula revenues, local option levy revenue, and Columbia Gorge Education Service District revenue. More information about these revenue sources are shown in the Discussion of Revenue section of the document.

State School Fund Formula Revenues

The Oregon Department of Education issued a State School Fund (SSF) estimate for 2019-20 on March 4, 2019 based on the Governor's proposed budget of $8.972 billion split 49%/51% between the two years of the biennium. Within the District's proposed budget, State School funding for the 2019-21 biennium is assumed to be $8.972 billion based on the Governor's proposed budget as shown on page 58; this will require an additional $100,000, 000 allocation to the State School Fund by the end of the legislative session. The SSF formula sets a cap on revenues that a public school district can keep based on student enrollment. Local property taxes, Common School Fund, State timber money and Federal forest fees are deducted from the SSF formula and reduce the amount received from the state.

Weighted student enrollment (ADMw) drives funding from the state. Additional student weight factors are provided for students in ESL programs (.50), students in pregnant and parenting programs (1.0), students receiving special education services (1.0 limited to 11% of District ADMr plus a separate factor of 1.0 for limited enrollment for those above 11%), students living in poverty (0.25), students in foster care and neglected or delinquent (0.25), and the remote elementary school correction (1.0).

The number of students is the most important factor for a district in projecting State School Fund Formula revenue. Hood River County School District enrollment, as measured by average daily membership (ADM), is estimated to decrease by 157.56 to 3,837 ADM in 2019-20 based on projected enrollment as grades advance. Enrollment has continued to decline in 2018-19 for the fifth consecutive year. Since the District's primary funding is dependent on student enrollment, this downward trend, if not reversed, will result in future reductions in staffing and program levels for children. The following chart shows enrollment history by month.



The District's weighted enrollment (ADMw) varies due to a number of specific factors. Specifically, a change in the poverty formula that was adopted by the Oregon State Board of Education in the middle of the 2013-14 school year will continue to affect the District as it reduced the number of students considered to be in poverty. The student enrollment of English language learners and the student enrollment in special education programs provide additional weights and can fluctuate from year to year depending on the numbers of students in those programs. Since 2015-16, full day kindergarten is counted as a full enrollment rather than half so that accounts for some of the projected increase in that year.

The following table provides a summary of actual and projected ADM, ADMw, and Extended ADMw for Hood River County School District.

Year Ended	ADM	ADMw	Extended ADMw
2016	4,055.30	5,083.29	5,083.29
2017	4,057.51	5,066.28	5,083.29
2018	3,998.12	4,995.07	5,066.28
2019	3,994.56*	4,990.47*	4,995.18*
2020	3,837.00*	4,800.87*	4,989.61*

Other factors besides ADMw that drive state funding for the District are the teacher experience adjustment factor, the funding ratio (which adjusts depending on the total amount of formula resources across the state), and the amount of the transportation grant. The 2019-20 District's average teacher experience factor is calculated based on the most recent available data from 2017-18 to be 14.17 which is 2.08 greater than the State teacher experience of 12.09. The teacher experience factor may change in future estimates relative to other districts.

The proposed budget includes revenue from local property taxes collected by the District through its permanent rate of $4.8119 per $1,000 of assessed value. The amount of property tax revenue collected for current and prior year taxes is estimated to be $11,804,660 for 2019-20. Payments received in lieu of property taxes are estimated to be $58,000. These local resources count as an offset to State school fund formula revenue.

Revenue from the Common School Fund managed by the Oregon Department of State Lands is estimated to be $366,888. The State manages the Common School Fund's real estate portfolio to increase land values and revenues and distributes about 4 percent of the fund to school districts annually. This revenue counts as an offset to State school fund formula revenue.

Revenue from federal forest fees is also included as state school fund revenue. The 2019-20 state school fund includes $100,000 of projected federal forest fees revenue. Any federal forest fee revenue received by the District is redistributed to districts throughout the State on a per student basis.

The State reimburses districts 70% to 90% of the cost of approved transportation costs, including bus purchases over a ten-year period. The transportation grant is estimated to be $1,531,772 for 2019-20 based on the District's reimbursement rate of 70%. Approved costs include transportation costs of elementary students more than 1 mile away, secondary students more than 1.5 miles away, between school sites, preschool, handicapped students, and students on field trips.

The State School Fund Formula estimates for 2019-20 and four prior years are shown in the Financial Information section on page 57.

Local Option Levy Revenue

The District's current local option levy was approved by the voters May 15, 2018, for five years at a rate of up to $1.25 per thousand. Local option revenues have allowed the District to provide more resources to its schools - the equivalent of approximately 38 teaching and support staff positions. To provide some context, that is about the same number of general education classroom teachers and support staff at May Street Elementary School. Clearly, without the ongoing support of the local option levy from our community, class sizes across the school district would skyrocket and special programs within specific program areas such as athletics, extracurricular programs, electives, maintenance, and community education would be reduced or eliminated. Our students and entire staff thank the voters for supporting our future citizens of our community - our students - through the continued support of the local option levy, which has provided critical additional resources since the 2005-06 school year.

For 2019-20, the District estimates $2,585,892 in local option property tax revenues and assumes an approved levy rate of $1.20 of the $1.25 limit per $1,000 assessed value. Taxable assessed values (TAV) are expected to increase by the allowable 3 percent; however, the Measure 5 limits result in property tax compression of the local option levy therefore reducing the amount received. Local option taxes are compressed first, even if they are compressed to zero, before permanent taxes are compressed. A summary of local option votes, amounts imposed, and yields are shown on pages 46-47.

The District also qualifies for and receives a local option equalization grant from the state. For 2019-20, the proposed budget estimates $1,073,476 based on receiving the 2018-19 grant and the 2019-20 grant in the same year. The proportion received from the state varies, ranging from 40.1% of the local option collections in 2005-06 to an estimated 21.3% in 2018-19. The amount of the grant is targeted to Districts below a targeted assessed value per student; and is proportional to the amount appropriated and the amount of local option revenues.

Columbia Gorge Educational Service District Revenue

The District's revenue from the Columbia Gorge Educational Service District is comprised of the District's performance grant and an amount for reimbursement for services provided by the District. The total amount of the 2019-20 performance grant and reimbursement is estimated to be $2,268,710. The proportion of services and funding depend on student enrollment and the level of state funding, therefore, the amount of resolution services to the District, the performance grant and invoiced services amounts may change.

Other Revenues

Other revenues are summarized on page 63, as other local revenues, other state revenues and other federal revenues. Other local revenues of $873,900 are estimated in the proposed budget such as E-rate recovery, interest earnings, rent of District facilities, estimated grant indirect charges, Medicaid administrative claiming revenue, expenditure reimbursements and miscellaneous revenue. Other state revenues of $680,789 are estimated for the state long term care and treatment contract with services provided by Next Door Inc. The other federal revenue source is the teen parenting program revenue estimate of $13,700.

General Fund Requirements

The District's proposed expenditure budget for the first year of the 2019-21 biennium is based on the Governor's proposed budget estimates of state school fund revenue and enrollment estimates for the 2019-20 year, other revenue, and resources from the estimated beginning General Fund balance. Increased operational costs such as salary and associated payroll costs, utilities and other costs such as property and liability insurance have been estimated in the proposed budget. More information about these budget assumptions is found on pages 41 to 43.

The proposed operating requirements of the General Fund include $53,421,012 of expenditures for instruction, support services, debt service and contingency as summarized on page 64 and are shown by function on pages 68 to 70. The total is 11% more than the projected total for 2018-19. Contingency funds represent 0.7% of the total proposed expenditures and is equal to 0.75% of operating revenue.

Proposed expenditures by object classification are summarized on page 65. Total General Fund salaries and associated payroll costs of $45,268,445 are 85% of total budgeted expenditures, contingency and transfers out.

Expenditures are summarized by function on pages 68 through 70 and total $32,627,835 for instruction, $20,149,657 for support services, $263,443 for General Fund debt service, $0 for interfund transfers, and $380,078 for contingency. More detail about salary and associated payroll cost objects are shown on page 71. The proposed budget includes estimates of salaries and associated payroll costs for each employee group based

on available information. Collective bargaining agreements for classified and licensed employees are in place through June 30, 2020. Employment agreements with administrators and confidential support staff agreements are also in place through June 30, 2020. More information about budget assumptions is shown on pages 41 to 43, and current salary schedules are shown in the supplemental information section of the budget document on pages 135 to 140.

The proposed contingency budget of $380,078 is 0.75% of operating revenues and sets asides funds for dealing with unexpected revenue shortfalls, enrollment increases or other unplanned expenditures. Board policy directs that the contingency reserve be a minimum of one-half of one percent of the General Fund operating revenue.

The budget document includes General Fund expenditures by function and object for the 2019-20 proposed budget, the current budget for 2018-19 and two prior years' actuals, as shown on pages 73 through 102. Full time equivalent staff (FTE) is shown for the 2019-20 proposed budget, and actual FTE is shown for the current and prior years.

Other Funds

This section presents information about the other funds included in the 2019-20 proposed budget beginning on page 103.

Food Service Fund – This fund accounts for the activities of the District's food service program. Services include breakfast and lunch programs at schools across the district, supper programs at schools serving EXCEL program students and summer food programs. Resources include federal subsidies from the U.S. Department of Agriculture, which provides partial reimbursement for each meal served, the value of federal commodities, and a matching grant from the state estimated to be $16,000 from the state school fund based on the amount received in 2018-19. The proposed budget has resources of $2,065,210 including an estimated beginning fund balance of $345,713. Requirements include $2,1,880,214 for staff, food supplies, materials, supplies, services and equipment.

Student Body Funds – This fund accounts for the money schools receive from students and parent groups for purposes such as special school projects, field trips and student activities. The resources and expenditures budget of $1,900,000 provides a level of appropriation to account for various student activities throughout the District's schools.

Community Education Fund – This fund accounts for the financial activities of the community education program which provides community education and recreation programs, before-school and after-school child care programs, after-school enrichment programs through the Excel grant, and sports programs. The proposed budget by the community education director has estimated resources and expenditures of $1,335,567.

Biennial Reserve Fund – The Biennial Reserve Fund was established to smooth effects of the state school fund distribution and for reserving funds to address future PERS rate increases. For 2019-20, the proposed budget includes the beginning fund balance of $4,015,247 and a transfer to the General Fund of $1,448,113, equal to 2.9% of operating revenue, leaving an ending fund balance of $2,567,134 in reserve funds for the

anticipated PERS rate and roll-up costs for the second year of the 2019-21 biennium. The ending fund balance is 5.1% of General Fund operating revenue.

Unemployment Reserve Fund – This fund accounts for the financial activity of the District's employer trust account with the State of Oregon Employment Department and transfers from General Fund, as needed, to pay the District's quarterly unemployment tax liability. The proposed budget includes resources from the beginning fund balance of $322,181 and proposed expenditures of $60,000 leaving an ending fund balance of $262,181.

Bus Replacement Fund – This fund supports replacement of school buses. The proposed budget includes estimated resources from the state transportation grant's allowable depreciation on district-owned transportation equipment of $191,444 and a beginning fund balance of $4,762. Proposed expenditures of $196,206 are budgeted for school bus replacement. (The implementation of staggered school start times in 2014-15 reduced the number of buses needed for routes and lowered the number of required replacement buses. In 2016-17, eight buses were retrofitted to meet diesel emission standards by the January 1, 2017 deadline, therefore, reducing the number of buses requiring replacement by 2025 to 16 buses.) With the current schedule of bus replacement, we are on track to replace 2 school busses every other year.

Grants Fund – This fund accounts for federal, state and local grants and contracts, donations and reimbursement accounts of the District. The overall appropriation is proposed to be $7,050,000. The following list of 2018-19 federal and state grant awards through the Oregon Department of Education and other sources demonstrate the District's success in securing grant funding for special programs and activities. As final awards are known for 2019-20, individual grant budgets will be adjusted to reflect the revised funding levels.

2018-19 Grant Awards			
Fund	**ODE Grant**	**Grant Period**	**Award**
231	Special Ed/IDEA Part B Section 611	07/01/18-09/30/20	$ 624,162
232	Early Intervention/Early Childhood Spec Ed	07/01/17-06/30/19	$ 787,559
234	IDEA Part B Section 619	07/01/18-09/30/20	$ 2,029
241	SPED System Performance R&I	07/01/18-06/30/19	$ 3,771
242	SPR&I (DDSD)	07/01/18-06/30/19	$ 1,330
250	Title IC Migrant Regular School Program	07/01/18-09/30/19	$ 470,406
251	Title IA	07/01/18-09/30/19	$ 675,893
254	Title IVA Student Support and Academic Enrichment	07/01/18-09/30/19	$ 59,951
255	Title IC Migrant Preschool Program	07/01/18-09/30/19	$ 41,028
257	Title IIA Teacher Quality Grant (HQ)	07/01/18-09/30/19	$ 120,365
258	Title III English Language Acquisition	07/01/18-09/30/19	$ 97,966
263	21st Century Community Learning Centers (Excel)	07/01/18-09/30/23	$ 499,986
265	Measure 98	07/01/18-06/30/19	$ 656,011
281	Carl Perkins Basic	07/01/18-09/30/19	$ 35,967
283	YTP Youth Transition Program	07/01/18-06/30/19	$ 97,734
296-601	Extended Assessment	07/01/18-06/30/19	$ 549
296-606	IDEA Enhancement	10/01/18-09/30/19	$ 5,305
296-620	LTCT Title ID Formula	07/01/18-06/30/19	$ 17,369
296-621	Fresh Fruit & Veggie	10/01/18-09/30/19	$ 27,450
296-631	LTCT IDEA Funds	07/01/18-06/30/19	$ 6,719
296-643	Farm to School Base	07/01/18-06/30/19	$ 13,569
296-644	Career Pathway Engineering Mechanics	10/01/18-06/30/19	$ 3,006
296-650	Career Pathway Media	10/01/18-06/30/19	$ 5,009
296-654	PBIS Introductory Workshops	07/01/18-09/30/19	$ 15,000
296-655	State Dyslexia Training	07/01/18-06/30/19	$ 6,605
296-657	Career Pathway Agriculture	10/01/18-06/30/19	$ 45,000
	Total		**$ 4,319,739**

Debt Service Fund – This fund accounts for the District's repayment of general obligation bonds that begins on page 113. The estimated amount of the levy required for the Series 2016 general obligation bonds is $4,503,482 assuming a collection rate of 95.4%. Other resources include a projected beginning fund balance of $129,078. Principal and interest payments total $4,425,400 for 2019-20. The schedule of general obligation bond and interest requirements is shown on page 116.

Capital Construction Fund – This fund group consists of the Capital Construction Bond Fund 400, Construction Excise Tax Fund 401, Energy Projects Fund 402, Property Fund 403, Seismic Projects Fund 404 and State Match Grant Fund 405, as shown beginning on page 117. Each of these capital projects programs are accounted for separately, and budgeted together for legal appropriation requirements.

- Capital Construction Bond Fund - The proposed budget includes resources and expenditures of the balance of the general obligation bond series 2016 bond proceeds and premium in the amount of $18,405,549, estimated interest income of $120,000 and transfer of $75,000 from SB1149 reimbursements from the Energy Projects Fund totaling $18,600,549 in expenditures for remaining capital construction and improvements.

- Construction Excise Tax Fund - The proposed budget includes resources of $2,349,210 from estimated construction excise tax revenue of $308,000 and beginning fund balance of $2,041,210 to be appropriated for future development, facilities construction and improvements, as needed. Resources from the amount of school construction excise tax received by the District vary with the level and type of county construction activity.

- Energy Projects Fund - The proposed budget includes the District's SB 1149 resources of $75,000. The budget includes a transfer of $75,000 to the Capital Construction Bond Fund for reimbursements currently due to the District. Schools eligible for energy projects funding include May Street Elementary School, Westside Elementary School, Hood River Middle School, and Hood River Valley High School which are serviced by Pacificorp. Funds may only be spent on Department of Energy approved projects.

- Property Fund - The proposed budget provides resources from the current beginning fund balance of $700,093 to pay for engineering and construction costs, currently estimated to exceed the balance of this fund, of the Sherman Avenue street extension to provide access to the District's undeveloped property.

- Seismic Projects Fund – The proposed budget includes resources and expenditures of the seismic rehabilitation grant program awards of $1,335,500 for the Wy'east Middle School gym and $2,038,921 for the Mid Valley Elementary School gym from Business Oregon Infrastructure Finance Authority. The $898,400 seismic rehab grant project for the Hood River Middle School gym was completed in April 18. In 2018-19, expenditures for the Wy'east Middle School seismic project are estimated to be $1,226,513. Expenditures for the Mid Valley Elementary School gym are estimated to be $2,038,921.

- State Match Grant – This fund accounted for the Oregon School Capital Improvement Matching Program grant of $4,499,478 which was is designated for capital improvements to Hood River Middle School and was fully expended in 2018-19. Projects included replacing the steam pipe boiler system with a water pipe boiler system installing new water pipe, replacing the domestic water system and pipe, painting, flooring, safety improvements and other improvements to protect the District's capital investment at Hood River Middle School. This fund is inactive for the 2019-20 fiscal year.

The following is a summary of proposed appropriations for the Other Funds listed above.

Fund	2019-20 Proposed Appropriations
200 Food Service Fund	$1,880,214
204 Student Body Funds	1,900,000
205 Community Education Fund	1,335,567
207 Biennial Reserve Fund	1,448,113
210 Unemployment Fund	60,000
212 Bus Replacement Fund	196,206
2XX Grant Funds	7,050,000
300 Debt Service Fund	4,425,400
4XX Capital Construction & Improvement Funds	23,606,627
Total Other Funds	$41,902,127

In Closing

Over the last few years, the administration under the direction of our elected school board has worked hard to create the conditions to improve our financial footing and improve our academic program by exercising a series of financial controls, reducing our operational footprint, prioritizing resources and supports to the 20/20 Vision, and enacting a conservative approach to budgetary decisions. Principals and other administrators deserve recognition for their careful consideration of the wellbeing and success of all students, but it is our dedicated frontline staff that maximizes every available resource for the betterment of our community's children. The ultimate credit and praise must be given to our amazing personnel.

The volatility of the state, national, and global economies, major increases in cost drivers such as PERS and health care costs, Oregon's overreliance on income tax revenue, and a lack of urgency to fund Oregon public schools adequately has manifested in this proposed budget - a budget that includes spending considerable reserves in addition to reallocating resources to increase programs for students. The Administration has spent the last few years planning for an impending budget crisis based on known liabilities such as PERS rate forecasts and skyrocketing health care costs. We have done our best to mitigate the impacts of the recent statewide funding shortfalls by doggedly building viable reserves, applying for grants that would support the 20/20 Vision, and reducing our operational footprint in transportation, I.T., and maintenance. This budget has been constructed to add program while paying for compounding PERS rate increases. Maintaining adequate reserves while delivering an excellent education must be a top goal for many years to come. Our commitment to fiscal prudence and sound financial stewardship has earned the trust of our community during challenging economic times and, in keeping with that tradition, this proposed budget ensures contingencies for both unexpected and foreseeable emergencies.

I am proud of the Hood River County School District's accomplishments and have included a copy of the District's most recent Oregon at-a-Glance District Profile from the Department of Education in the budget document. Through it all, it is the teachers, counselors, custodians, instructional assistants, coaches, bus drivers, mentors, volunteers, food service employees, specialists and administrators who continue to convert scarce resources into high-impact services for students. Each day they live out the District's mission of "Excellence. Every student. Every day." - and they deserve positive recognition for their commitments.

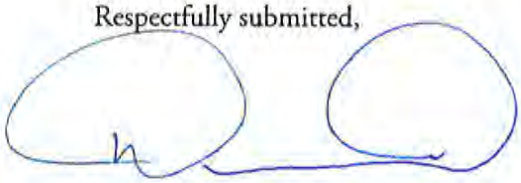
I want thank each member of the Board and Budget Committee for their commitment to the children of the Hood River County School District and for their close attention to this Proposed Budget for 2019-20. We are fortunate to have a community that cares deeply about *all* students and our school district's success. Our community is engaged, they care about schools and children, and they are looking for a way to be part of the solution on education funding.

The efforts in putting this proposed budget together can only be accomplished with a high degree of precision, commitment, and teamwork. First, I would like to commend members of the Finance Advisory Committee who have met regularly for the last six years and ensured the district is managing the public's resources responsibly. This year's advisory committee members included community members Michael McElwee, Dr. David Russo, and Jesus Becerra; Board Members Julia Garcia-Ramirez, Chrissy Reitz, and Rich Truax; HREA Representative and High School Teacher Charlene Ames; OSEA Representative and School Bus Driver Nancy Rowley; and Administrators Rich Polkinghorn, Kelly Beard, Brent Emmons, Saundra Buchanan and myself.

Lastly, I would like to recognize the following individuals for their hard work in developing the proposed budget: Saundra Buchanan for her dedication and management of our finance systems in addition to her efforts to ensure every detail in this budget is accurate and clearly communicated; Ulises Trejo, Carol Metcalfe, and Mayra Valle for their assistance with researching revenue and expense data; Gretchen Winans and Meredith Devine for their important contributions as payroll specialists; Neely Kirwan and Anne Carloss for their program expertise and assistance with the budget development process; and Catherine Dalbey for her labors in preparing staffing information for the final document.

This budget proposal continues the important work of aligning available resources to the District's 20/20 Vision and investing in core and support services that help our students meet the District Goal: "Every student graduates with the knowledge and courage to learn, serve, and pursue their dreams." It is also my last budget proposal as your Superintendent. It's been one of the great honors of my life to serve the children, families and educators across Hood River County.

Respectfully submitted,



Dan Goldman | Superintendent
Hood River County School District
Excellence. Every student. Every day.

PROFILE OF THE DISTRICT

Hood River County School District, a kindergarten through twelfth grade district, was formed October 28, 1865. The District is a financially independent, special-purpose municipal corporation exercising financial accountability for all public education within its boundaries.

The District boundary is contiguous with Hood River County, located in the north central section of Oregon, on the eastern edge of the Cascade Range, and encompasses 533 square miles of land. It serves the residents of the incorporated cities of Hood River and Cascade Locks, and its rural communities. The population of 23,377 is concentrated in the Hood River Valley and along the Columbia River, with Hood River, Cascade Locks, Odell and Parkdale as the largest population centers.

Under Oregon State law, school districts are independent municipal corporations empowered to provide elementary and secondary educational services for the children residing within their boundaries. The District operates five elementary schools, two middle schools, one high school, and the Pine Grove campus, which houses early childhood programs. Elementary schools include kindergarten through grade 5. The two middle schools include grades 6 through 8, and the high school includes grades 9 through 12. Student enrollment for the fiscal year 2019-20, as measured by average daily membership (ADM), is projected to be 3,837, a decrease of 157.56 from the 2018-19 projected total ADM.

The demographics of our school district reflect the cultural diversity of the area. The District's enrollment includes 49.4% students of color and 53.8% of students qualify for free and reduced lunch status. Approximately 38% of students are, or were at one time, English Language Learners.

The Hood River County School District Board of Directors, elected by a majority of the voting electorate in their respective geographic zones, is the governing body responsible for the District's policy decisions. The seven-member Board has oversight responsibility and control over all activities related to the District. The Board is accountable for all fiscal matters that significantly influence operations. The seven Board members and seven appointed citizen members comprise the District's Budget Committee.

The Board's Finance Advisory and Bond Oversight Committee monitors the District's finances and the capital improvement program; and reviews recommendations or findings that result from the District's annual audit. The Committee is advisory to the Board of Directors and conducts its meetings in public, with agendas, reports and minutes available on the District's website. The committee is comprised of three Board members, three appointed community members, two bargaining unit representatives, three school administrators, superintendent and chief financial officer.

District management includes a superintendent, a cabinet consisting of a director of human resources, a director of curriculum and instruction, a director of student services, a chief financial officer, and a director of equity and family partnerships. In addition, management includes nine principals, seven vice principals, and five district directors and supervisors. The District employs 522.2 full-time equivalent personnel including principals, vice-principals, administrators, directors, supervisors, licensed educators, instructional assistants, secretarial staff, custodians, maintenance personnel, bus drivers, cooks and other support staff.

Hood River County is located in the middle of the Columbia River Gorge region, with the Columbia River as its northern border and Mount Hood and the Mount Hood National Forest to the south. The majestic snow-capped Mount Hood and the Columbia River Gorge provide the county's stunning backdrop, making it one of the most picturesque areas in the Northwest.

A top producer of pears, apples, and cherries, Hood River County grows more winter pears than any other county in the United States. This agricultural richness combined with the county's scenic, almost pastoral setting has made it a famous destination for visitors who come to drive or bike the famous Fruit Loop—a 35-mile tour that features family farms, fruit stands, wineries and other local attractions. Over time, the county has evolved into a hotspot for visitors and is a mecca for outdoor-enthusiasts who enjoy hiking, rock climbing, frequenting waterfalls, and more. It's also world-renowned for its strong, warm summer winds that draw crowds of windsurfers, kite surfers, and paddle boarders. *(Source: Hood River County Community Profile)*

Per the Hood River County Community Profile, approximately 73% of land in Hood River County is owned & regulated by federal, local and state entities.

- 61% by the U.S. Forest Service
- 9% by the County
- 1% by the State of Oregon
- Land owned by the U.S. Forest Service arcs from the west of Hood River County to the southeast and is primarily designated as the Mt. Hood National Forest
- A majority of the private land in the county is zoned as either agricultural or forest land

The Hood River Valley is heavily dependent on agriculture, technology, tourism and the forest products industries. Major employers in the area in addition to Hood River County School District include Providence Hood River Memorial Hospital, Cardinal LG Company, Insitu and Hood River County.

OREGON DEPARTMENT OF EDUCATION
Oregon achieves . . . together!

OREGON AT-A-GLANCE DISTRICT PROFILE

Hood River County SD

SUPERINTENDENT: Dan Goldman | 1011 Eugene St, Hood River 97031 | 541-386-2511

2017-18

Students We Serve

3,988
Student Enrollment

DEMOGRAPHICS

American Indian/Alaska Native	
Students	1%
Teachers	0%
Asian	
Students	1%
Teachers	3%
Black/African American	
Students	1%
Teachers	0%
Hispanic/Latino	
Students	43%
Teachers	3%
Multiracial	
Students	3%
Teachers	2%
Native Hawaiian/Pacific Islander	
Students	<1%
Teachers	0%
White	
Students	51%
Teachers	92%

37% Ever English Learners

5 Languages Spoken

13% Students with Disabilities

95% Required Vaccinations

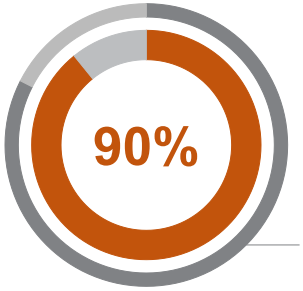
55% Free/ Reduced Price Lunch

*Not enough students

Start Strong

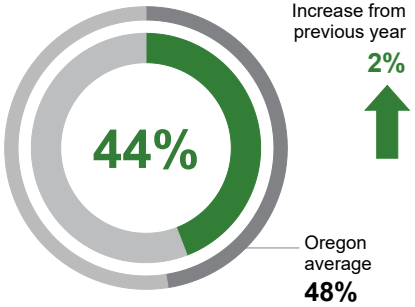
Grades K-2
REGULAR ATTENDERS

Students who attended more than 90% of their enrolled school days.



Grade 3
ENGLISH LANGUAGE ARTS

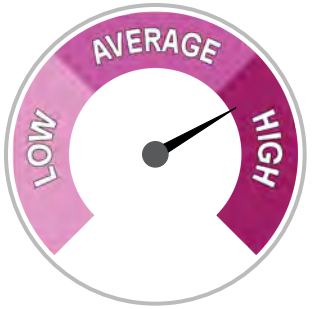
Students meeting state grade-level expectations.



Academic Progress

Grades 3-8
INDIVIDUAL STUDENT PROGRESS

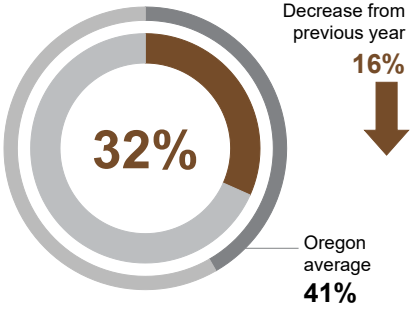
Year-to-year progress in English language arts and mathematics.



High School Success

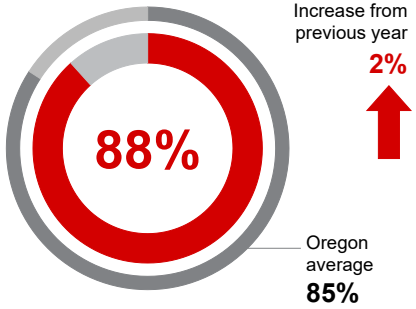
Grade 8
MATHEMATICS

Students meeting state grade-level expectations.



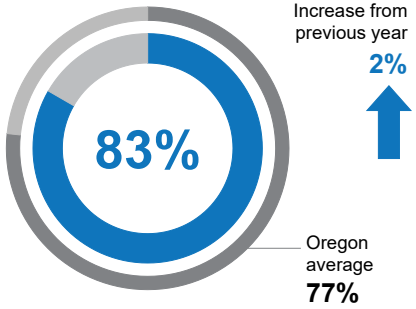
Grade 9
ON-TRACK TO GRADUATE

Students earning one-quarter of graduation credits in their 9th grade year.



Grade 12
ON-TIME GRADUATION

Students earning a diploma within four years.



District Goals

Every student graduates with the knowledge and courage to learn, serve, and pursue their dreams. Our staff members work collaboratively to: - Ensure all students are safe, known and accepted - Establish high expectations for each student - Teach and assess the Common Core State Standards - Select research-based practices - Intervene with struggling students early, with great intensity, and for as long as it takes - Engage our diverse and committed community - Explicitly target our resources toward achieving these commitments

State Goals

The Oregon Department of Education is working in partnership with school districts and local communities to ensure a 90% on-time, four year graduation rate by 2025. To progress toward this goal, the state will prioritize efforts to improve attendance, invest in implementing culturally responsive practices, and promote continuous improvement to close opportunity and achievement gaps for historically and currently underserved students.

District Website: www.hoodriver.k12.or.us

For more information please visit: www.oregon.gov/ode

OREGON DEPARTMENT OF EDUCATION
Oregon achieves . . . together!

OREGON AT-A-GLANCE DISTRICT PROFILE CONTINUED

Hood River County SD

2017-18

SUPERINTENDENT: Dan Goldman | 1011 Eugene St, Hood River 97031 | 541-386-2511

Our Staff

16 Administrators

213 Teachers

85 Educational assistants

6 Counselors

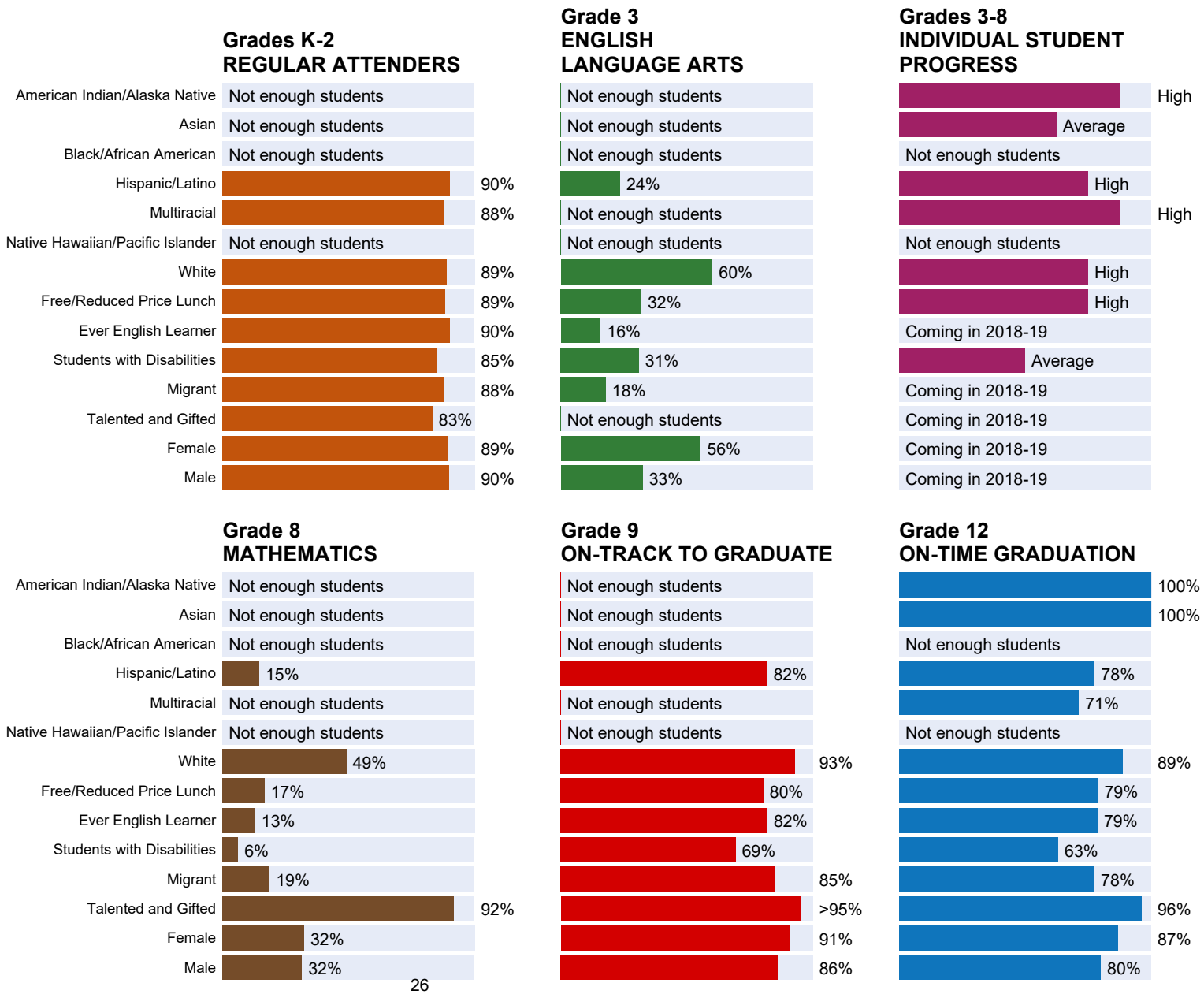
7 Librarians

$12,001 Average per pupil spending

Teacher Experience

Coming in 2018-19

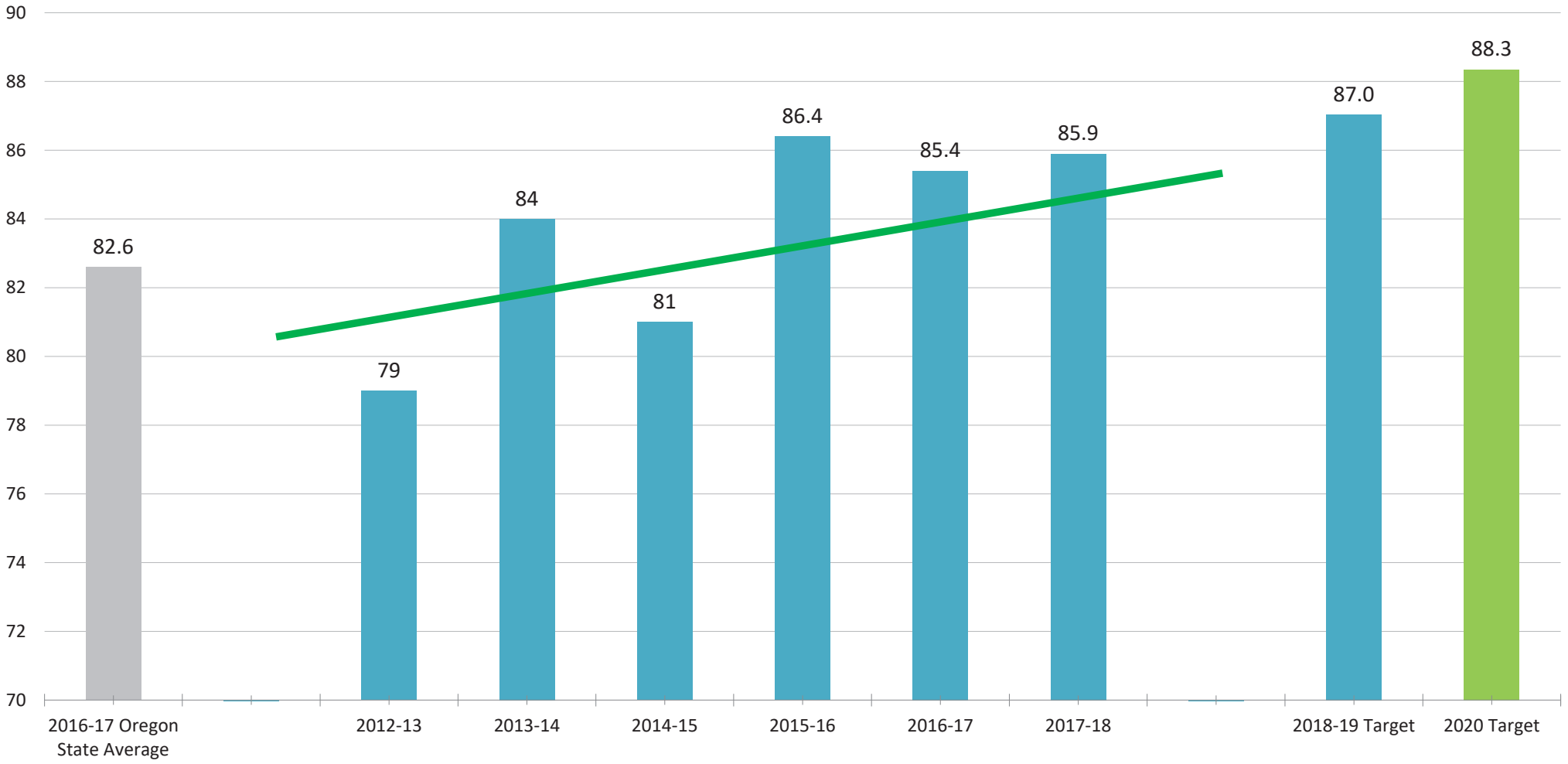
Outcomes

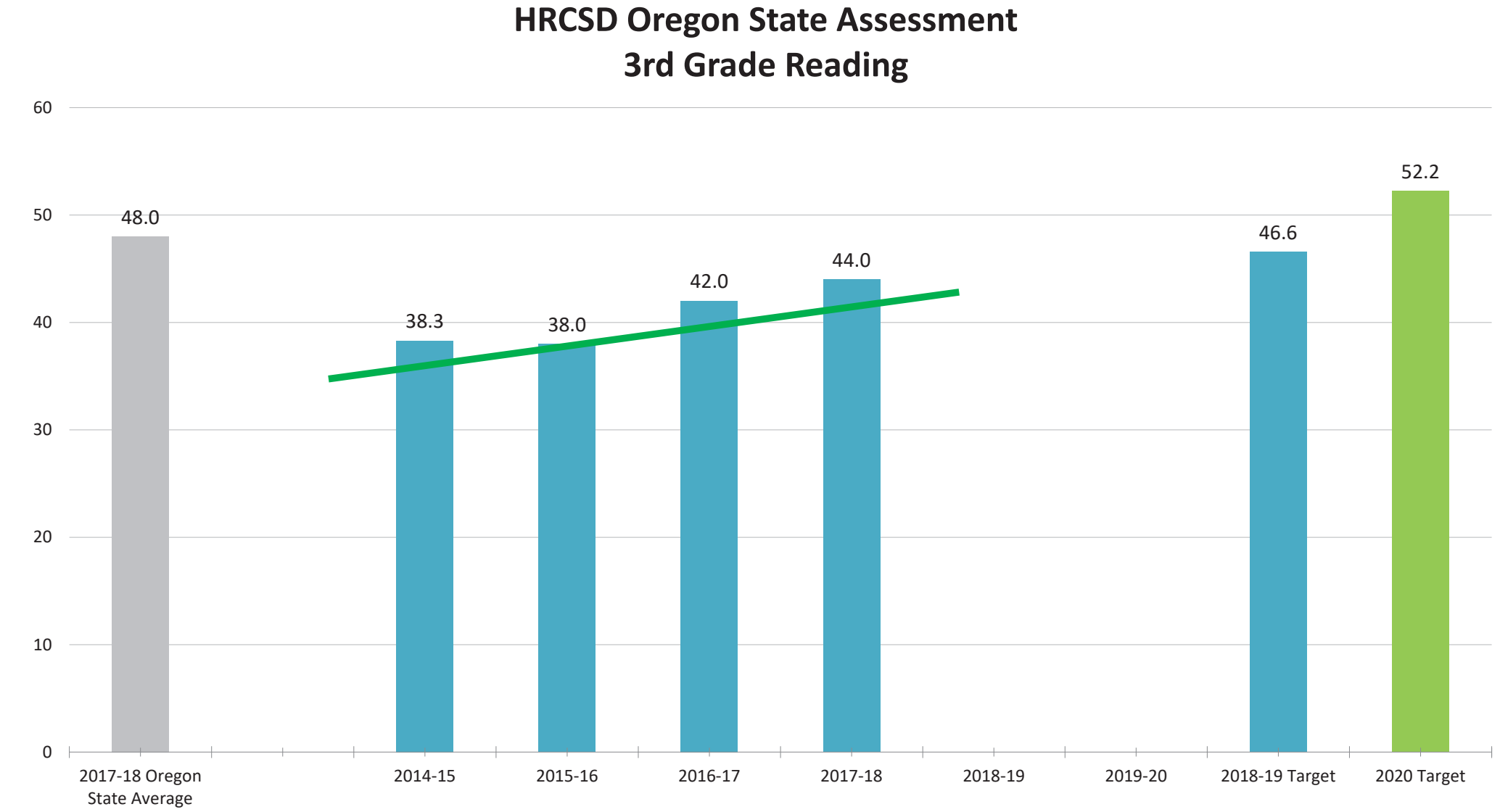


District Website: www.hoodriver.k12.or.us

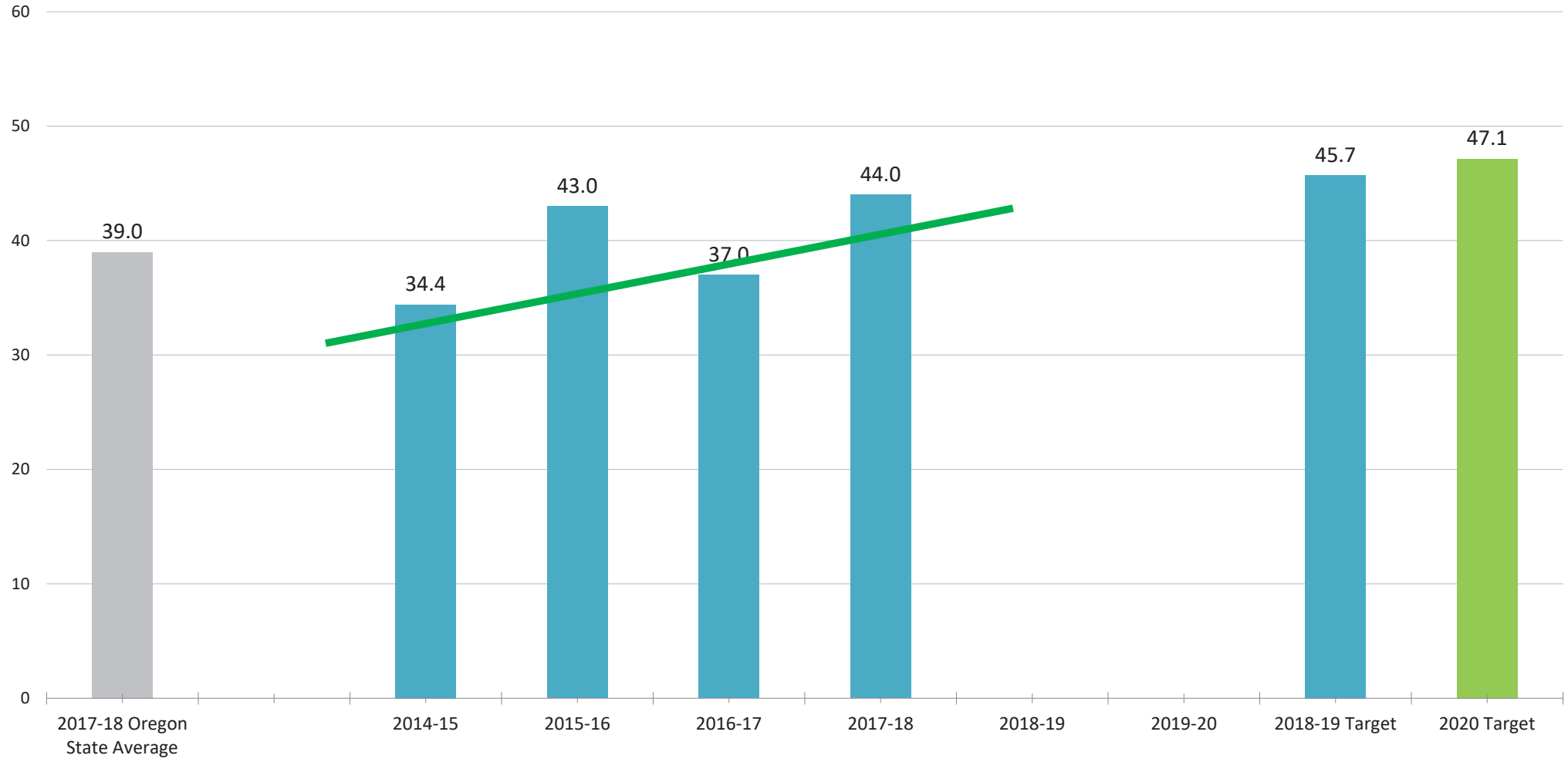
Seismic Safety: http://www.oregongeology.org/sub/projects/rvs/activity-updates/status.html

Percent of HRCSD Students Not Chronically Absent

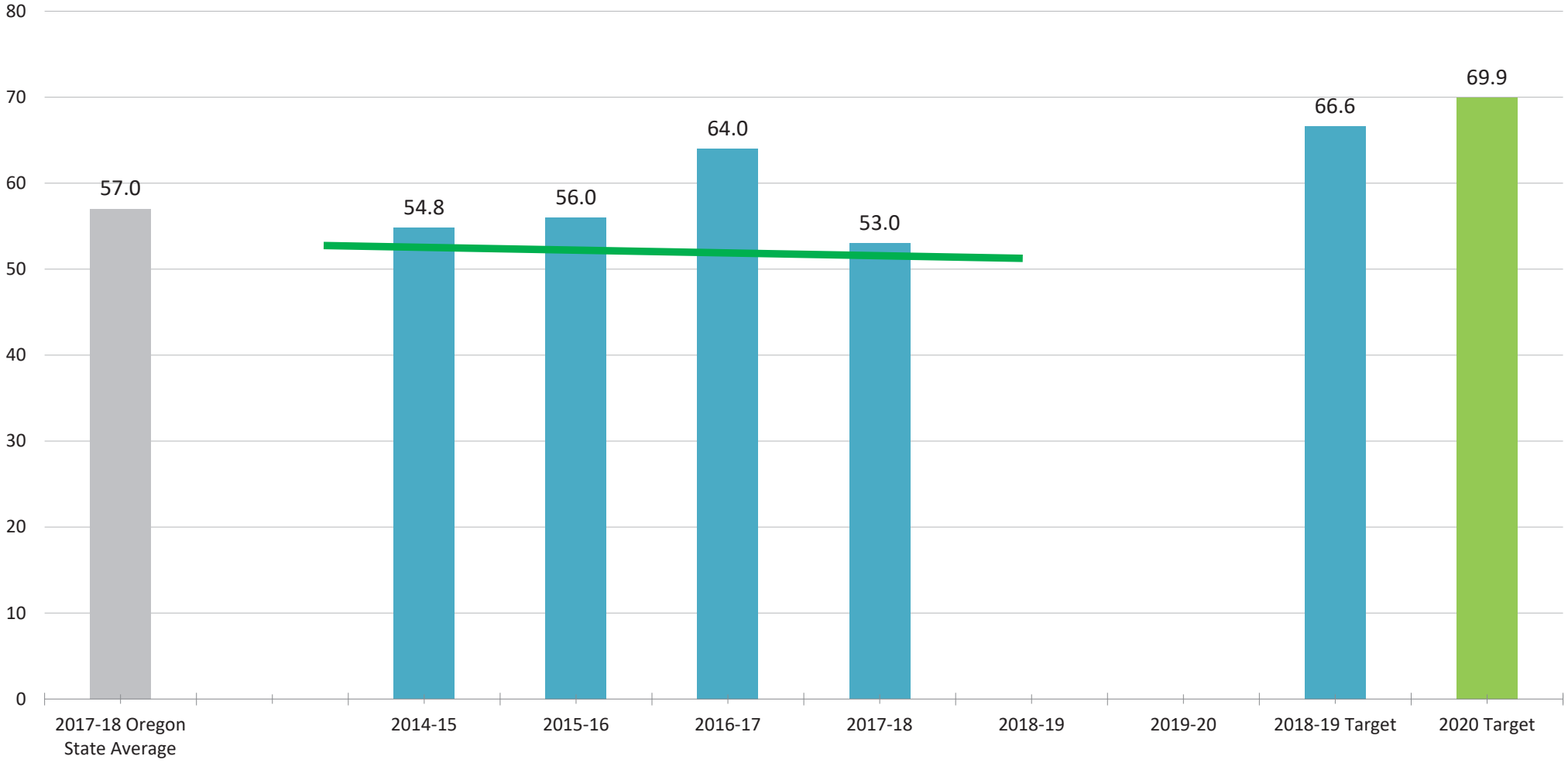


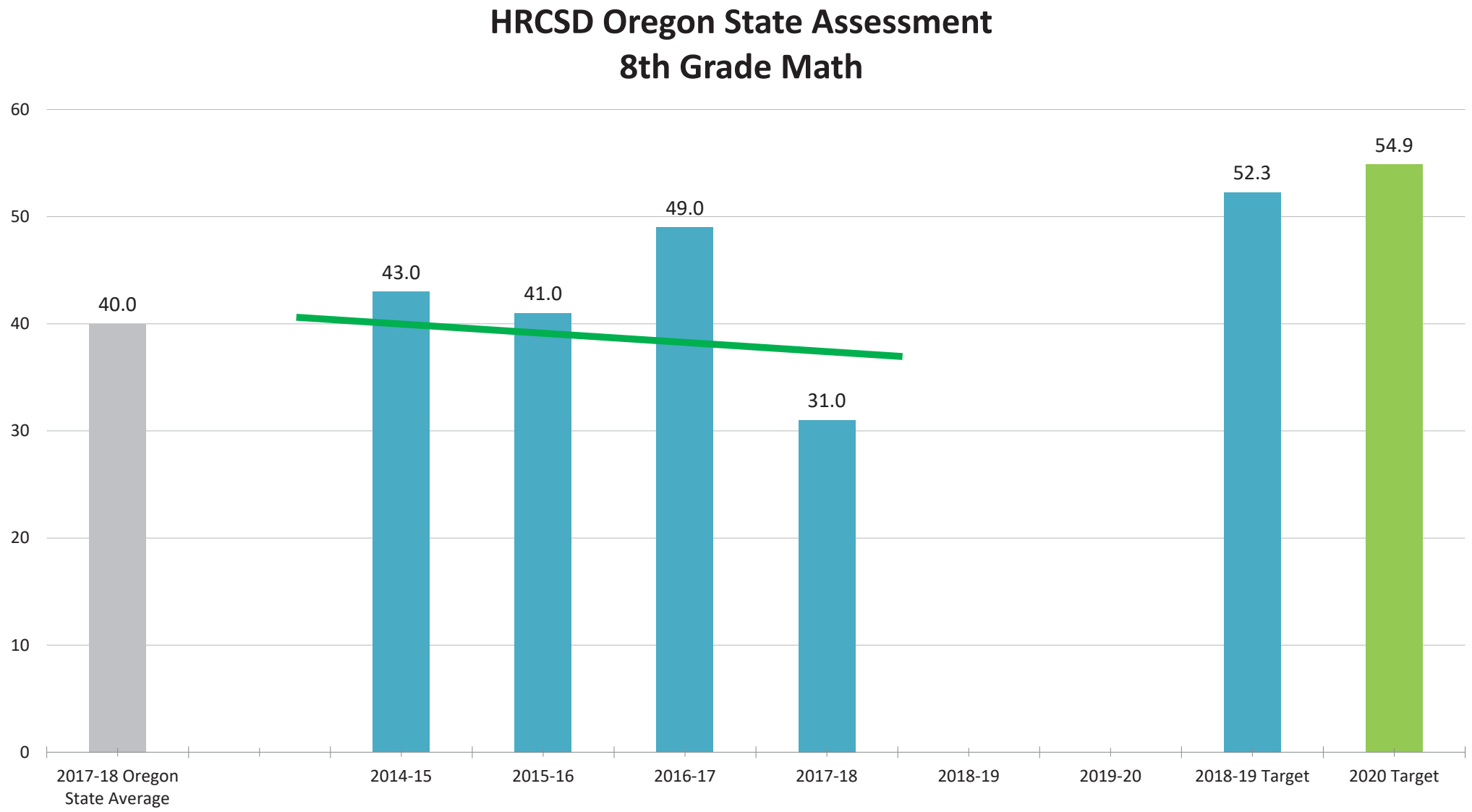

HRCSD Oregon State Assessment
3rd Grade Reading
60
50
40
30
20
10
0
48.0
38.3
38.0
42.0
44.0
46.6
52.2
2017-18 Oregon State Average
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
2018-19 Target
2020 Target

HRCSD Oregon State Assessment
5th Grade Math

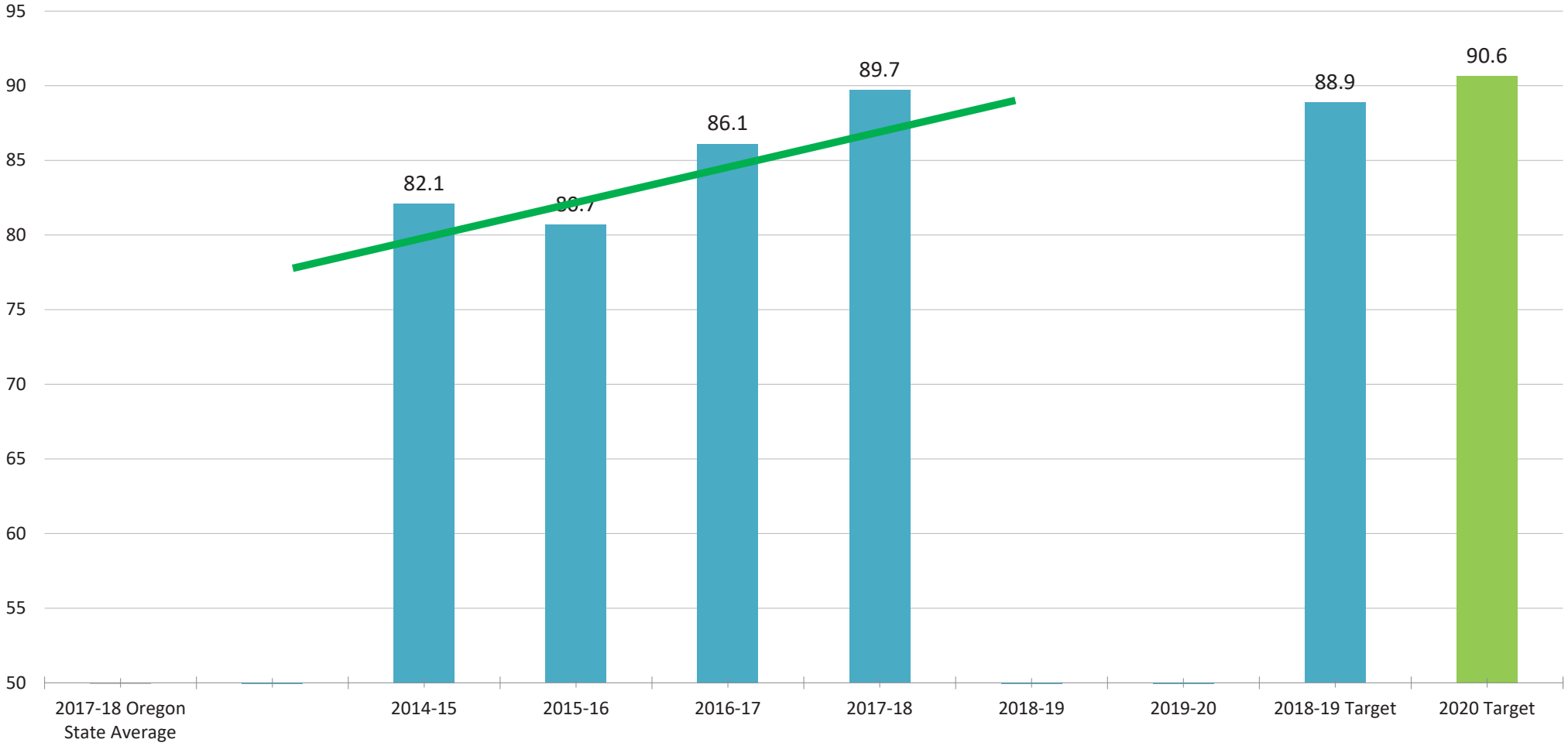


HRCSD Oregon State Assessment
8th Grade Reading

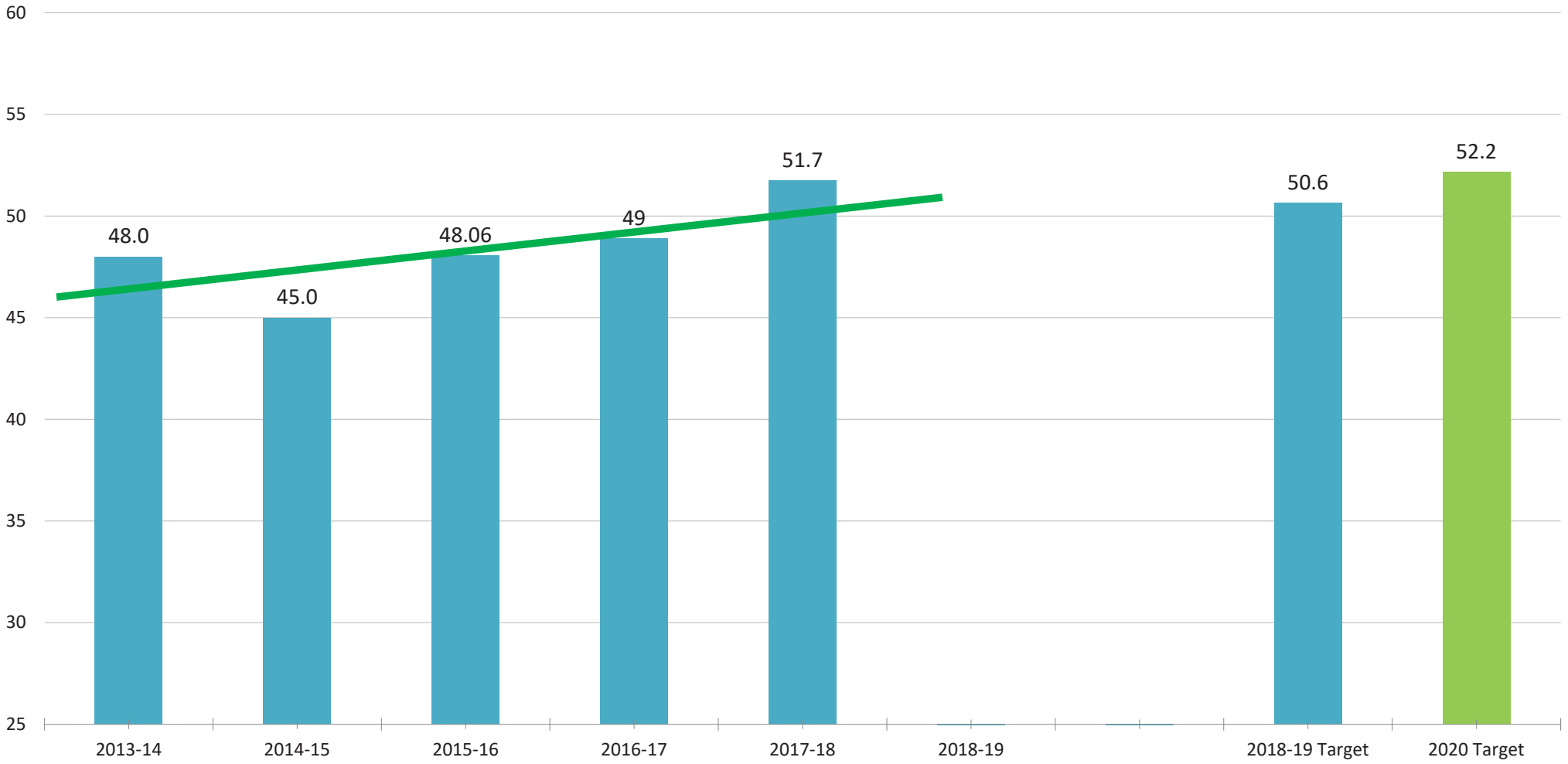


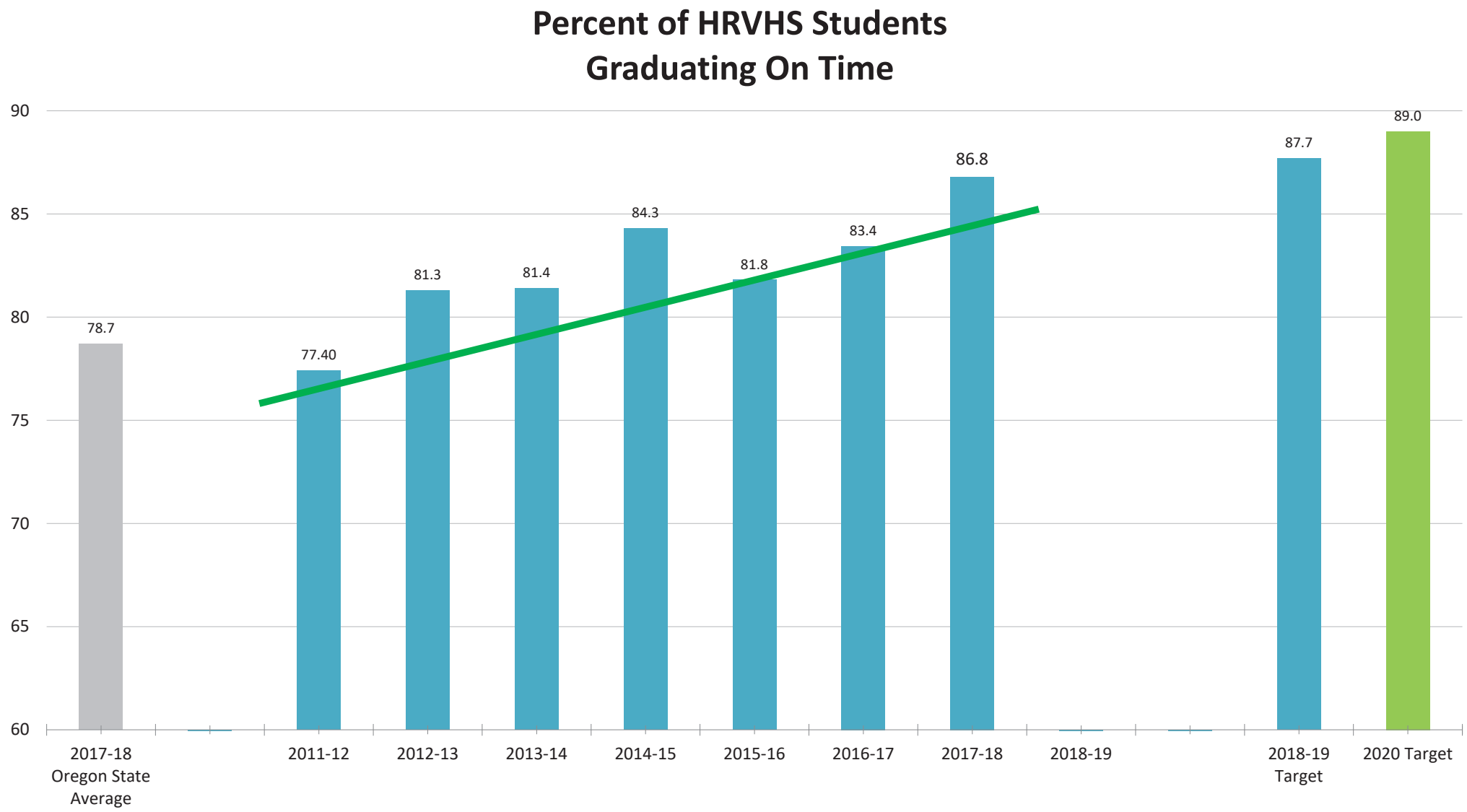

HRCSD Oregon State Assessment
8th Grade Math
60
50
40
30
20
10
0
40.0
43.0
41.0
49.0
31.0
52.3
54.9
2017-18 Oregon State Average
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
2018-19 Target
2020 Target

Percent of HRCSD Freshman On Track



Percent of HRCSD High School Seniors Enrolled in 3+ College Courses




Percent of HRVHS Students Graduating On Time
90
85
80
75
70
65
60
78.7
77.40
81.3
81.4
84.3
81.8
83.4
86.8
87.7
89.0
2017-18 Oregon State Average
2011-12
2012-13
2013-14
2014-15
2015-16
2016-17
2017-18
2018-19
2018-19 Target
2020 Target

STUDENT ENROLLMENT AND AVERAGE DAILY MEMBERSHIP

The number of students the District serves is reported based on Average Daily Membership (ADM). The Average Daily Membership Weighted (ADMw) is the ADM increased by a variety of weighted factors. Examples of weighted factors include students on Individual Education Plans (IEPs), student in poverty, students in English as a Second Language (ESL) programs. HRCSD receives funding from the state of Oregon based on the Extended ADMw per ORS 327. The Extended ADMw is the greater of the current or prior year's ADMw.

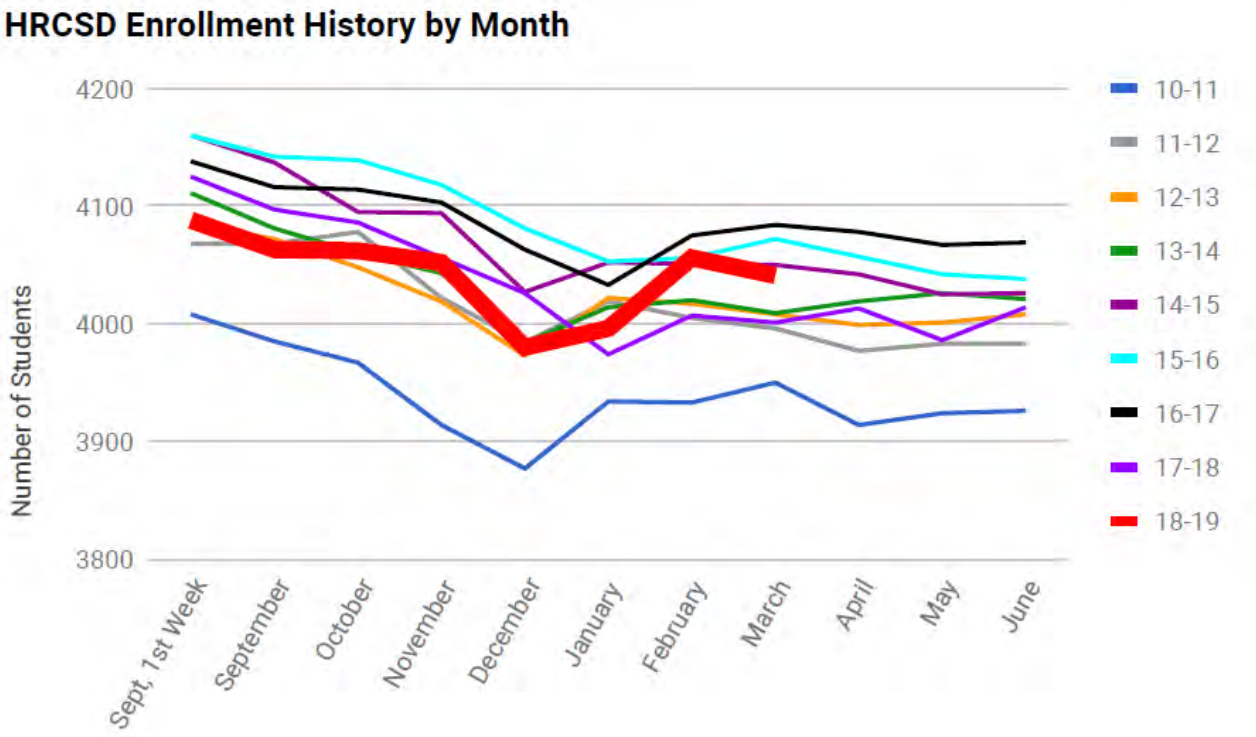
Projecting student enrollment and ADM is a required activity for budgeting and allocating staff each year. With population growth projections of approximately 2 percent per year, enrollment would be expected to grow from 1 to 2 percent per year and will depend on Hood River County demographic and economic conditions. The District is projecting enrollment to decrease based on advancing current enrollment by grades. The following table provides a summary of actual and projected ADM, ADMw, and Extended ADMw for Hood River County School District.

Hood River County School District Extended ADMw

Components of ADMw	Factor	2015-16 ADMw	2016-17 ADMw	2017-18* Projected ADMw	2018-19 Projected ADMw	2019-20 Projected ADMw
ADMr (Average Daily Student Enrollment)	1.00	4,055.30	4,057.51	3,998.12	3,994.56	3,837.00
Students in ESL programs	0.50	346.06	350.62	353.76	366.78	357.05
Students in Pregnant and Parenting programs	1.00	10.93	5.80	2.88	4.76	5.00
Students on IEP capped at 11% of District ADMr	1.00	446.08	446.33	439.79	439.40	422.07
Students on IEP above 11% of ADMr	1.00	2.90	2.10	2.00	2.10	2.10
Students in Poverty	0.25	174.87	155.91	148.13	132.48	127.26
Students in Foster Care and Neglected/Delinquent	0.25	2.75	3.5	5.00	5.00	5.00
Remote Elementary School Correction	1.00	44.41	44.52	45.39	445.39	45.39
Total ADMw		5,083.29	5,066.29	4,995.07	4,990.47	4,800.87
Extended ADMw		5,083.29	5,083.29	5,066.28	4,995.18	4,989.61

(*The State will reconcile the 2017-18 State School Fund distributions with final adjustments to districts in May 2019.)

The following chart shows enrollment history by month for the past nine years.



STAFFING

General Fund: Estimated full-time equivalent (FTE) staffing in the General Fund budget is based on proposed staffing changes as described in the budget message and eliminating temporary positions added during 2018-19. The resulting total is 522.2 FTE in the proposed 2019-20 General Fund budget.

The budget process is the first step in allocating resources for the upcoming school year. Budgeted resources, such as FTE allocated for instructional staff, are allocated to schools based upon projected enrollment and program needs. These are represented in the FTE amounts associated with function 1111 Elementary Instruction object 111, function 1121 Middle School Instruction object 111, and function 1131 High School Instruction object 111. We have prioritized the allocation of resources to elementary schools in this proposed budget that reduced class size targets by 2 students as shown below. Classroom enrollment that falls outside the range of plus or minus four students are considered for staffing additions or reallocations.

Projected Licensed Elementary Educator FTE to Student Ratios

Grade	Range	2018-19 Ratio	2019-20 Ratio
Kindergarten	+/- 4 students	1.0 FTE: 22 students	1.0 FTE: 20 students
Grade 1	+/- 4 students	1.0 FTE: 22 students	1.0 FTE: 20 students
Grade 2	+/- 4 students	1.0 FTE: 23 students	1.0 FTE: 21 students
Grade 3	+/- 4 students	1.0 FTE: 24 students	1.0 FTE: 22 students
Grade 4	+/- 4 students	1.0 FTE: 25 students	1.0 FTE: 23 students
Grade 5	+/- 4 students	1.0 FTE: 26 students	1.0 FTE: 24 students

Actual class size ranges for middle and high schools are based on a variety of factors in a school such as special programs, elective program offerings, building classroom capacity limitations, and master schedules.

Specialists such as school counselors, learning specialists, English language learner specialists, physical education specialists, music specialists and intervention specialists are allocated to schools in addition to the regular classroom teachers. Classified staff (non-licensed educators) are allocated to schools based on student enrollment and program needs. Staffing levels across all school grades may be adjusted at the beginning of the school year because the number of students who enroll may vary from projections.

Special Revenue Funds: Estimated FTE in special revenue funds in the proposed 2019-20 budget is based on current year staffing and current funding levels. Federal grant awards are made in the fall; therefore, staffing levels are estimates for the grant funds. Actual FTE in grant funds is dependent on actual 2019-20 federal grant awards and will be adjusted as awards are known.

BUDGET POLICIES, PROCEDURES, AND REGULATIONS

Hood River County School District is a municipal corporation and must prepare and adopt a budget based on ORS Chapter 294. The budget must be completed by June 30, the day before the start of the fiscal year or biennial budget period to which it relates. The Oregon Legislature identified the purposes of local budget law in the Statute. It is designed to:

- Establish standard procedures for preparing, presenting and administering the budgets of Oregon's local governments,
- Encourage citizen involvement in the preparation of the budget before its final adoption,
- Provide a method of estimating revenues, expenditures and proposed taxes, and
- Institute a method for control of revenues and expenditures for the promotion of efficiency and economy in the expenditure of public funds.

Many of the requirements in the law are designed to encourage citizen involvement. An overarching theme in the law is that public policy decisions are to be made openly in a public meeting. Citizens have the right to attend and to know what local government intends to do before it happens. The law requires that all local governments use uniform formats prescribed by the Department of Revenue in the preparation of a budget.

The following are the primary steps for budget preparation by local governments:

1. The governmental entity prepares a proposed budget.
2. Notice of the budget committee meeting is published.
3. The budget document is made available at or before the budget committee meeting at which the budget is presented.
4. The budget committee conducts at least one public meeting for receiving the budget message and review of the budget document as well as providing opportunity for public questions or comments.
5. The budget committee approves the budget.
6. Notice of the public hearing and a summary of the approved budget are published.
7. The governing body conducts a public hearing on the approved budget.
8. The governing body, after public comment and deliberations, adopts the budget and enacts resolutions or ordinances accordingly by June 30.
9. The governing body certifies the district's tax, if any, to the county assessor by July 15.

The budget represents the financial plan for the district. It contains estimates of revenues and expenditures needed to support HRCSD's program offerings for a single fiscal year. The budget does change throughout the year as revenue amounts fluctuate and funds are transferred between various accounts to meet the needs of district instructional programs and services. Transfers are made in accordance with policy relating to appropriations and to ensure compliance with Local Budget Law (ORS 294.305 through ORS 294.565).

The School Board can make any changes, if deemed necessary, to the approved budget before July 1.

- They can increase expenditures of any fund up to 10 percent or $5,000, whichever is greater. Increases greater than this can be made only after the amended budget is republished and a second hearing is held before July 1.
- Any expenditure in any fund can be reduced as long as resources and requirements in the fund remain in balance.
- They can increase the amount or rate of taxes to be imposed above what the Budget Committee approved after the amended budget is republished and a second hearing is held. They cannot increase taxes above legal limits.
- They can reduce the tax rate or amount approved by the budget committee without republishing the budget.
- They can adjust resources in each fund if additional resources are available after approval by the Budget Committee.

Republication means that the budget, as amended with changes the governing body wants to make, is published in the same manner as the approved budget was originally published. The budget must be amended to reflect changes and a notice and summary must be published in the newspaper again.

Another public hearing must be held to deliberate on the budget approved by the Budget Committee and to consider any additional public comments. The budget does not have to be adopted at the public hearing if the School Board wants to wait until closer to the end of the fiscal year, however, the required resolutions must be adopted at public meeting of the School Board by June 30.

After the budget is adopted, changes can be made during the fiscal year that modify the adopted budget. The legal definition and process for enacting a supplemental budget can be found in Oregon Administrative Rules (OAR) 150-294.0550. A supplemental budget may be prepared when:

- An occurrence or condition that was not known at the time the adopted budget was prepared requires a change in financial planning or requires prompt action.
- Money that was not anticipated when the adopted budget was prepared is made available by another unit or federal, state, or local government.
- A request for services or facilities is received, the cost of which will be paid for by a private individual, corporation, or another government unit and was not known at the time the adopted budget was prepared.
- Property taxes are received in an amount greater than the amount estimated at the time the budget was adopted and the differences in resources will significantly affect the level of service your local government can provide.
- When the estimated expenditures in the supplemental budget are 10 percent or less than the expenditures of the annual or biennial budget fund being adjusted, the governing body may adopt the supplemental budget at one of its regular meetings. Fund expenditures do not include unappropriated ending fund balance, inter-fund transfers or contingency amounts.

The District's budget is prepared utilizing the governmental fund financial reporting method: the modified accrual basis of accounting. Expenditures cannot legally exceed appropriations.

HOOD RIVER COUNTY
SCHOOL DISTRICT
Excellence. Every student. Every day.

BUDGET PLANNING CALENDAR FOR 2019-20

July 12, 2018 Parkdale Elem. School	**Board Meeting 6:30 p.m.** Appoint Budget Officer & Announce Budget Committee Vacancies
October 24, 2018 Nathaniel Coe Administration Center	**Board Meeting 6:30 p.m.** Approve Budget Calendar
November 14, 2018 Wy'east Middle School	**Board Meeting 6:30 p.m.** Appoint Budget Committee members to fill vacancies
March/April 2019	**Budget Development**. District Administration will develop a recommended budget based on the "20/20 Vision," student outcome analysis, best-practice research, and stakeholder input.
April 13, 2019	**Publish First Notice of First Budget Committee Meeting** *(5-30 days before, at least 5 days apart) (published Saturday, April 13)*
April 20, 2019	**Publish Second Notice of First Budget Committee Meeting** *(5-30 days before, at least 5 days apart) (published Saturday, April 20)* *(Not required if also published on web site)*
May 7, 2019 (Tues) HRVHS Media Center	**Budget Committee Meeting 6:00 p.m.** Receive Budget Message, Presentation of Budget Document, Budget Committee Deliberations, Public Comment, Approve Tax Rates, Levies and Budget Appropriations
May 14, 2019 (Tues) HRVHS Media Center	**Budget Committee Meeting 6:00 p.m.** (cancelled) Budget Committee Deliberations
June 1, 2019	**Publish Financial Summaries and Notice of Budget Hearing** *(Publish once, 5-30 days before hearing, publish Saturday, June 1)*
June 12, 2019 (Wed) May Street Elem. School	**Public Hearing and Board Meeting 6:30 p.m.** Adopt Budget, Appropriate Funds, and Levy Property Taxes
July 15, 2019	Distribute copies of the *Notice of Property Tax* form ED-50 and resolutions adopting the budget by July 15 to the Hood River County Tax Assessor; copy of the adopted budget document by July 15 to the Hood River County Treasurer, ESD superintendent and State Superintendent of Public Instruction; and copy of the adopted budget document and Notice of Property Tax Levy by September 30 to the Hood River County Clerk

Revised calendar approved by Board on January 9, 2019.
Includes actual publication dates.

BUDGET ASSUMPTIONS

The budget presents a financial operating plan for the 2019-20 fiscal year. As the budget is developed, some data is not available or known, therefore, estimates are made on the best available information. The following assumptions form the basis of the 2019-20 budget proposal.

- State School Fund revenue of $8.972 billion per Governor's Budget
- Average Daily Membership Weighted (ADMw) of 4,800.87 students with Extended ADMw of 4,989.61 students used in State School Fund revenue calculation
- Property tax revenue is expected to increase 5% with collection rate of 95.3%
- Proposed Local option levy rate of $1.20 of the $1.25 limit
- General Fund beginning fund balance of $5,350,000
- Salary and health insurance based on collective bargaining agreements and estimates
- Exact PERS rates were used for filled positions. OPSRP rates were used for vacancies.
- Workers' Compensation insurance rates are estimated the same as the prior year
- Materials and services increased by 2 percent for inflation
- Property and liability insurance increased by 5 percent plus an estimated amount for the value of new construction
- Staffing allocations based on projected enrollment of 3,837 students
- Interfund transfer to General Fund from the Biennial Reserve Fund of $1,448,113 of 2.9% of operating revenue
- Contingency reserve set at 0.75% of operating revenue
- General Fund unappropriated ending fund balance set at 8% of operating revenue

Salaries and Associated Payroll Costs

Salaries. Licensed employee salaries and classified employee salaries are determined through negotiation of collective bargaining agreements. The current agreement with the Hood River Education Association covers the period of July 1, 2017 through June 30, 2020. The current agreement with the Oregon School Employees Association covers the period of July 1, 2017 through June 30, 2020. Employment agreements are in place for administrators and confidential staff through June 30, 2020. These agreements form the basis for estimating salary and benefit costs of District employees.

Health Insurance. Estimates of District contributions for health care generally carry more uncertainty due to unknown factors at the time of budget preparation. With health care plans and premiums not yet finalized by the Oregon Educators Benefit Board for plan year 2019-20, District contributions have been estimated using best available information for each employee group per employment agreements. For the 2019-20 plan year beginning October 1, OEBB is changing the its plan and benefit structure to achieve its cost growth target of 3.4% plus increases of 2.37% for changes in federal and state taxes and fees. Actual premium contributions will be calculated after rates are determined and released by OEBB in May. Employees will select health insurance benefit plans for the 2019-20 plan year during the open

enrollment period beginning in August for the plan year beginning October 1, 2019 and any adjustments to the budget for employer costs will need to be made after that.

Other associated payroll cost rates are projected as follows:

- Social Security & Medicare combined rate of 7.65% of earnings
  - Social Security employer rate 6.2% of earnings up to $132,900 for 2019
  - Medicare employer rate of 1.45% of earnings with no limit on earnings

- Public Employees Retirement System (PERS) exact rates were used for filled positions. OPSRP rates were used for vacancies. PERS Tier One covers members hired before January 1, 1996; PERS Tier Two covers members hired between January 1, 1996, and August 28, 2003; and OPSRP covers members hired after August 28, 2003. The Individual Account Program (IAP) is an account-based benefit that includes all member contributions (6% of covered salary) plus annual earnings or losses, made on and after January 1, 2004. Even with current discussions occurring around PERS reforms, it is our assumption that any new reforms will not impact this proposed budget.
  - PERS Tier 1 & 2 employer rate of 20.03% in 2019-21 biennium up from 16.03% in the 2017-19 biennium
  - PERS-OPSRP employer rate of 14.58% in 2019-21 biennium up from 10.7% in the 2017-19 biennium
  - PERS Pick-up of employee contribution rate 6.0%
  - PERS Pension Bond employer rate of 9.5%. Hood River County School District participated in an Oregon school district pension bond pool to offset its unfunded actuarial liability with PERS. As the interest on the pension bonds is less than the implied rate charged by PERS, the district realizes savings through a PERS contribution rate credit. Charges to employee benefit accounts based on salary and wages recoup some of the PERS rate credit and accumulate in a liability account to repay this debt. For the 2019-21 biennium, the District's PERS rate credit is 12% of subject payroll. The District budgets to apply a rate of 9.5% of subject payroll to pay for the redemption of principal and interest on the debt. The difference in the PERS rate credit and pension cost rate is realized as current savings to District budgets. The schedule of future pension bond requirements is shown on page 133.
  - The District's total PERS retirement rates for 2019-20 are shown by member tier in the following table. The proposed budget accounts for these rates in payroll cost estimates.

PERS Member Tier	PERS Tier 1/Tier 2	PERS OPSRP
PERS Contribution rate	20.03%	14.58%
PERS Pickup rate	6.00%	6.00%
PERS Pension repayment rate	9.50%	9.50%
Total rate as a % of subject salary 2019-20 biennium	35.53%	30.08%

- Workers' Compensation premium rates are estimated based on the 2018-19 rates. Rates vary by work classification with higher rates for custodial staff, maintenance workers, kitchen workers and bus drivers than for clerical, teacher and administrative positions. 2018-19 net rates – rate with experience mod and net of discounts and all premiums:
    - Class 7380 School-Bus Drivers Rate 0.04240
    - Class 8868 School-Professional Employees & Clerical Rate 0.00418
    - Class 9101 School-All Other Employees Rate 0.03185
    - Class 9349 School-Cafeteria/Kitchen Employees Rate 0.03006

- Workers' Benefit Fund Assessment 2019 Rate of $0.012 per hour worked (Employer and employee each pays $0.012 per hour worked for a total assessment of $0.024.)

- Unemployment Rate .001 of wages up to the 2019 Annual Wage Base of $40,600. The rate for 2020 is estimated be the same as for 2019. The 2020 annual wage base is undetermined at this time.

Contingency

Contingency for the General Fund is budgeted at $380,078 or 0.75% of operating revenue and is greater than the minimum required reserve set by the Board of 0.5% of operating revenue. In 2018-19, the level of contingency was set at 1.0% of operating revenue. This money is set aside for unplanned needs such as unexpected enrollment increases or loss of revenues. To access contingency funds, the Board must approve an appropriation transfer of contingency funds in an official board action. Unused contingency will carry forward as part of the Ending Fund Balance.

DISCUSSION OF REVENUES

The Hood River County School District estimates the amount of revenue that it will receive for the upcoming fiscal year budget. The total amount of revenue drives the budget. The primary sources of revenue for general operations for school districts are the State School Fund (SSF) and local property tax revenues. The Oregon Legislature approves the total funds allocated to the SSF on a biennial basis. Available state and local resources are major factors in the level of SSF funding along with other state budget priorities. Local revenue sources considered as part of state aid are property taxes and "in lieu" of property taxes. These include Federal Forest Fees, the Common School Fund, State Managed Timber Funds, and miscellaneous revenue adjustments.

Prior to the 1990s, HRCSD general operations were primarily funded by local revenue in the form of property taxes. In 1990, Oregon voters passed Measure 5, which restricted government tax rates on any property to $10 per $1,000 of Real Market Value and at the same time restricted the education tax rates to $5 per $1,000 of Real Market Value. Measures 47 and 50 passed by Oregon voters in 1996 and 1997 established a fixed permanent tax rate for taxing districts including school districts. Measure 50 also set a property's maximum assessed value at 90 percent of a property's 1995-96 real market value. In subsequent tax years, the assessed value is limited to three percent annual growth until it reaches real market value. Additionally, in 1991 the Legislature created a new measure of financial equity for school districts – the K-12 school equalization formula. Under this formula, the amount available for distribution is state aid and local revenues. The base funding per student is the same for all districts, and is determined by the amount of money available for distribution. Each district's share of total state and local funding depends solely on the base funding and the cost factors. If local revenues are high, state aid is low to compensate. If local revenues are low, state aid is high. The formula converts local revenues into statewide resources. It does not matter what a district receives in property taxes or other local revenue.

The **General Purpose Grant** is determined by a distribution formula that incorporates a system of weights connected to the student count. The student count begins with Average Daily Membership (ADM). The ADM count is then adjusted to reflect the differences in the cost of educating students requiring more extensive educational services, such as English as a second language, special education, pregnant and parenting, impoverished, and other specified categories. This total count is termed the Average Daily Membership Weighted (ADMw). The total ADMw is multiplied by a statewide target grant of $4,500. In addition to a state-derived funding ratio, a District's average teacher experience adjustment is calculated and multiplied by $25 then added to (or subtracted from) this calculation to arrive at the State General Purpose Grant.

The **Transportation Grant** is 70 percent of approved transportation costs. Approved costs are those attributable to transporting students between home and school (if more than one mile from elementary school or 1.5 miles from secondary school), between schools, on field trips and for other special cases.

The Oregon Department of Education issued a State School Fund (SSF) estimate for 2019-20 on March 4, 2019 based on the Governor's proposed budget of $8.972 billion split 49%/51% between the two years of the biennium. Within the District's proposed budget, State School funding for the 2019-21 biennium is assumed to be $8.972 billion based on the Governor's proposed budget as shown on page 58. The SSF formula sets a cap on revenues that a public school district can keep based on student enrollment. Local property taxes, Common School Fund, State timber money and Federal forest fees are deducted from the SSF formula and reduce the amount received from the state.

The SSF formula is calculated on the larger of the current year number of students or the prior year's. Additional student weight is allowed for students who are English Language Learners (ELL), students living in poverty, students in foster care, students in pregnant and parenting programs and students receiving special education services. For 2019-20, total weighted student enrollment is estimated to be 4,800.87 based on estimates of regular enrollment and estimates of ELL, special education and poverty weights. More detail of weighted student enrollment is shown on page 60. Formula funding is based on extended ADMw which is estimated to be 4,989.61 for 19-20.

Other factors besides ADMw that drive state funding for the District are the teacher experience adjustment factor, the funding ratio (which adjusts depending on the total amount of formula resources across the state), and the amount of the transportation grant. The 2019-20 District's average teacher experience factor is calculated based on the most recent available data from 2017-18 to be 14.17 which is 2.08 greater than the State teacher experience of 12.09. The teacher experience factor may change in future estimates relative to other districts.

Net eligible transportation costs for 2019-20 home-to-school transportation and curricular field trips were estimated at $2,188,245. These costs are 70 percent reimbursable under the State School Fund Formula and are estimated to be $1,531,772.

Student Enrollment Estimates

The number of students is the most important factor for a district in projecting State School Fund Formula revenue. Hood River County School District enrollment, as measured by average daily membership (ADM), is estimated to decrease by 157.56 to 3,837 ADM in 2019-20 based on projected enrollment as grades advance.

Property Taxes

Property taxes in the District are budgeted for 2019-20 at 5 percent over the 2018-19 operating levy with an estimated collection rate of 95.3%. Property tax rates differ across Oregon and depend on the tax rate approved by local voters and the limits established by the Oregon Constitution. Hood River County School District receives property tax revenue from properties within Hood River County. The total tax rate on any particular property is calculated by adding all of the local taxing district rates in the area. The total tax rate is then multiplied by the assessed value of the property. The assessed value is the lower of the real market value or the maximum assessed value. Measures 5 and 50 limited tax rates set by school districts. The HRCSD permanent rate is $4.8119 per $1,000 of the assessed value.

HRCSD has a levy for repayment of principal and interest of its general obligation bonds, which is determined each year by the District based on the debt service payments due. The levy for general obligation bonds is excluded from Measure 5 limits.

Local Option Levy Resources

The Hood River County School District local option levy is a property tax that provides money for school operations, including staff and programs. Under Oregon property tax law, a local option levy is the one tool the school district has to allow the community to increase funding for school operations. The Hood River County School District local option levy has been approved by voters four times beginning in 2004. In the May 2018 election, District voters approved a 5-year Local Option Renewal Levy of $1.25/$1,000 assessed value. This type of tax levy only applies to the gap between taxes limited by Measure 5 and those limited by Measures 47/50 and varies on a property by property basis. The amount raised for 2019-20 will not be known until November 2019, when the county assessor prepares the tax roll. Taxable assessed values (TAV) are expected to increase by the allowable three percent; however, the Measure 5 limits result in property tax compression of the local option levy, therefore, reducing the amount received. Local option taxes are compressed first, even if they are compressed to zero, before permanent taxes are compressed. This budget assumes Budget Committee and Board approval of $1.20 of the $1.25 Local Option levy plus receipt of the Local Option Equalization Grant from the state for both 2018-19 and 2019-20.

Local option equalization grant. The Local Option Equalization Grant, authorized by the 2001 Legislature, provides additional state revenue to local option districts with low assessed value. Revenue is equalized up to what could be generated by the target district using the same local option tax rate. The target district by definition has assessed value per student (weighted) at the 75th percentile level. The 25% of districts with assessed value per student greater than the target district are not eligible. The District has received the State equalization grant for each year of the local option levy as shown in the following table. Under the law, if a district passes a local option levy and it first is imposed in the same biennium in which voters passed it, the district still qualifies for the equalization grant for the year in which the levy is first imposed, but the grant is not paid by ODE to the district until the first year of the next biennium.

Hood River County School District
Summary of Approved Local Option Levy Limits, Rates Imposed & Revenue
Approved by District Voters May 15, 2018

Year	Limit	Imposed	Collected	State Equalization Grant	Ratio of Equalization Grant to Tax Collected
Approved by voters May 15, 2018 for five years at a rate of up to $1.25 per $1,000.					
18-19	$1.25	$1.25	$2,562,332 projected	$547,692	21.3% projected
19-20	$1.25	$1.20 proposed	na	na	na

Hood River County School District
Summary of Approved Local Option Levy Limits, Rates Imposed & Revenue
Prior Years

Year	Limit	Imposed	Collected	State Equalization Grant	Ratio of Equalization Grant to Tax Collected
Approved by voters in November 2004 for three years at a rate of up to $1.50 per $1,000.					
05-06	$1.50	$1.00	$956,840	$384,069	40.1%
06-07	$1.50	$0.75	$867,516	$346,517	39.9%
07-08	$1.50	$1.25	$1,552,486	$558,472	36.0%
Approved by voters in May 2008 for five years at a rate of up to $1.25 per $1,000.					
08-09	$1.25	$0.57	$795,135	$289,327	36.4%
09-10	$1.25	$1.25	$1,707,509	$621,314	36.4%
10-11	$1.25	$1.25	$1,751,647	$642,042	36.7%
11-12	$1.25	$1.25	$1,767,139	$634,463	35.9%
12-13	$1.25	$1.25	$1,888,661	$597,939	31.7%
Approved by voters in November 2012 for five years at a rate of up to $1.25 per $1,000.					
13-14	$1.25	$1.25	$1,791,500	$522,987	29.2%
14-15	$1.25	$1.25	$1,935,308	$559,733	28.9%
15-16	$1.25	$1.25	$2,062,810	$612,066	29.7%
16-17	$1.25	$1.25	$2,144,206	$559,816	26.1%
17-18	$1.25	$1.25	$2,359,423	$556,471	23.6%

Local Option Levies and Compression. Measure 5 (1990) created limits on the amount of operating tax that can be imposed on each property. The limits are $5 per $1,000 of real market value for education and $10 per $1,000 of real market value for general government purposes. If properties within a district have reached or are close to the Measure 5 limits, the first taxes reduced ("compressed") to meet the limits are any local option taxes. In extreme situations, the entire local option tax levy could be eliminated to bring taxes within the Measure 5 limits [ORS 310.150(5)].

In 1997 Ballot Measure 50 amended the constitution to add a new limit to Oregon's local property tax system. The Measure 50 property tax limit is usually less than the 1990 Measure 5 limit. The difference is generally referred to as the tax "gap". Measure 50 allows use of this gap with various restrictions. School districts required Legislative approval to use the gap.

The local option permits local voters to impose a tax in the "gap" between Measure 50 and Measure 5. A local option, when levied, will not be fully realized. The amount actually collected will be reduced by loss due to discounts, uncollected taxes; and possible Measure 5 compression.

The effect of compression on the Hood River County School District's local option levy is shown the in the following table beginning with the 2008-09 levy and results in a reduction to the overall imposed levy. In 2018-19, Measure 5 compression loss was 19%.

Summary of Approved Local Option Levy Limits, Rates Imposed & Tax Compression

Year	Limit	Imposed	Total Extended For District	M5 Compression Loss	Net Amt. of Tax Imposed	Adj. to Tax	Total Tax	M5 Compression Loss %
08-09	$1.25	$0.57	$940,144	(136,532)	$803,612	3,110	$806,722	-15%
09-10	$1.25	$1.25	$2,199,257	(420,526)	$1,778,731	4,011	$1,782,742	-19%
10-11	$1.25	$1.25	$2,272,443	(465,082)	$1,807,361	5,492	$1,812,852	-20%
11-12	$1.25	$1.25	$2,387,222	(547,797)	$1,839,425	4,596	$1,844,021	-23%
12-13	$1.25	$1.25	$2,479,949	(566,587)	$1,913,362	10,888	$1,924,251	-23%
13-14	$1.25	$1.25	$2,561,122	(740,072)	$1,821,050	11,192	$1,832,242	-29%
14-15	$1.25	$1.25	$2,681,018	(711,553)	$1,969,466	9,870	$1,979,336	-27%
15-16	$1.25	$1.25	$2,807,210	(719,728)	$2,087,482	18,588	$2,106,071	-26%
16-17	$1.25	$1.25	$2,934,269	(726,610)	$2,207,659	8,359	$2,216,018	-25%
17-18	$1.25	$1.25	$3,088,055	(666,354)	$2,421,701	10,499	$2,432,200	-22%
18-19	$1.25	$1.25	$3,271,026	(620,703)	$2,650,333	7,547	$2,657,870	-19%

Columbia Gorge Educational Service District Revenue

The District's revenue from the Columbia Gorge Educational Service District is comprised of the District's performance grant and an amount for reimbursement for services provided by the District. The total amount of the 2019-20 performance grant and reimbursement is estimated to be $1,756,475. The efficiencies gained from the CGESD agreements allow the District to support curriculum adoption expenses, to address fiscal services' needs, provide school improvement services, provide technology support services, and provide internet connectivity and network administration services which were previously supplied through the ESD.

The District will receive services from the ESD per the adopted local service plan known as resolution services. The estimated value of these resolution services for 2019-20 is $64,194. Resolution services include regional media services, Native American services, home school and attendance services. The value of these services is shown in the CGESD budget and not the District budget.

The total of 2019-20 flow-through funds and reimbursements is budgeted to be $1,692,281 plus $576,429 from prior year's carryover. The proportion of services and funding depend on student enrollment and the level of state funding, therefore, the amount of resolution services to the District, the performance grant and invoiced services amounts may change.

Other Revenues

Other General Fund revenues are shown in the budget as other local revenues, other state revenues and other federal revenues. Other local revenues of $873,900 are estimated in the proposed budget such as E-rate recovery, interest earnings, rent of District facilities, estimated grant indirect charges, Medicaid administrative claiming revenue, expenditure reimbursements and miscellaneous revenue. Other state revenues of $680,789 are estimated for the state long term care and treatment contract with services provided by Next Door Inc. The other federal revenue source is the teen parenting program revenue estimate of $13,700.

Beginning Fund Balance

The General Fund beginning fund balance as of July 1, 2019, is budgeted to be $5,350,000 or 10.6% of operating revenue. The 2019-20 proposed budget will use $2,743,948 of beginning fund balance to fill the gap between operating requirements and operating revenue.

Transfer from Biennial Reserve

To maintain an 8% unappropriated ending fund balance in the General Fund, this budget proposes a transfer from the Biennial Reserve in the amount of $1,448,113 or 2.9% of operating revenue.

Unappropriated Ending Fund Balance

Unappropriated Ending Fund Balance is the amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or expended through a supplement budget during the year. Any money so designated may not be used during the budget year. The General Fund Unappropriated Ending Fund Balance as of June 30, 2020, is proposed to be $4,054,165 or 8% of operating revenue in this budget which meets the Board's target of 8% of operating revenue, and provides funding for working capital cash flow for the following fiscal year.

FUND DESCRIPTIONS

100 - General Fund

This fund accounts for all financial resources and requirements of the District, except for those required to be accounted for in another fund. The principal revenue sources are property taxes and apportionment from the State of Oregon State School Fund.

Special Revenue Funds

National accounting standards define special revenue funds as those with restricted revenues such as grants and reserve funds established for a specific purpose.

- **200 - Food Service Fund** - This fund accounts for the activities of the District's food service program. Services include breakfast and lunch programs at schools across the district and supper programs at the schools serving EXCEL program students and summer food programs.
- **204 - Student Body Funds** - This fund accounts for the funds schools receive from students and parent groups for purposes such as special school projects, field trips and student activities.
- **205 - Community Education** - This fund accounts for the financial activities of the community education program operated by the district to provide community education and recreation programs and classes, before and after school child care and sports programs.
- **207 - Biennial Reserve Fund** - This fund is established as the Biennial Reserve Fund to account for smoothing of the state school fund resources and for an operational reserve for PERS rate increases. Transfers will be to and from the General Fund.
- **210 - Unemployment Reserve Fund** - This fund accounts for the financial activity of the District's employer trust account with the State of Oregon Employment Department and is funded by transfers from General Fund and/or carryover from the prior year.
- **212 - Bus Replacement Fund** - The amount received from the State School Fund payment related to depreciation on school buses is held in this fund until the buses are replaced.
- **220-299 - Grant Funds** - The district receives various grants from the federal and state government as well as local grants and donations. These monies are tracked by individual grant and budgeted in total for legal appropriation purposes.

300 - Debt Service Fund

This fund accounts for voter approved General Obligation bonds debt service. The funding sources are local property taxes that are levied outside the Oregon property tax limits.

4XX - Capital Construction Fund

This fund accounts for capital construction and improvements projects of the Capital Construction Bond Fund 400, the Construction Excise Tax fund 401, the Energy Projects Fund 402, the Property Fund 403, the Seismic Projects Fund 404, and the State Match Grant Fund 405. Each of these programs is accounted for separately, and budgeted together for legal appropriation requirements.

CLASSIFICATION OF REVENUES AND EXPENDITURES

Hood River County School District utilizes the accounting structure established by the Oregon Department of Education. HRCSD is required by state law to show revenues in its budget by the following sources:

	Classifications of Revenue by Source
1000	Local Sources – Property taxes, tuition, investment earnings, extracurricular activities
2000	Intermediate Sources – Education Service District
3000	State Sources – State School Fund (SSF), Common School Fund, other Unrestricted Grants in Aid
4000	Federal Sources – Restricted or unrestricted federal revenue direct from the federal government or through the state
5000	Other Source – Long-term debt financing sources, interfund transfers, beginning fund balance

HRCSD is required by state law to show expenditures in its budget by the following functions within which are sub functions:

	Classifications of Expenditures by Function
1000	Instruction – Activities as related to direct instruction: pre-K, K-12, special education, talent and gifted, federal Title programs, alternative programs
2000	Support Services – Those services which provide administrative, technical, personal, and logistical support to facilitate and enhance instruction
3000	Enterprise and Community Services – Nutrition services, community recreation services, adult education programs
4000	Facilities Acquisition and Construction – Activities concerned with the acquisition of land and buildings; major renovations and construction of buildings and additions to buildings; initial installations or extension of service systems and other built-in equipment; and major improvements to sites
5000	Other Uses – Debt service, interfund transfers
6000	Contingency – Operating contingency
7000	Unappropriated Ending Fund Balance – Reserve or Unreserved fund balance

The following change in reporting by function code was implemented in the prior year's budget to improve alignment with state reporting requirements. Within the General Fund section of the proposed budget, the following functions are cross-referenced for the reader.

Selected functions	Reported in functions below beginning in 18-19
1282 HRVHS Alternative Education	1284 Alternative Program

CLASSIFICATION OF EXPENDITURES BY OBJECTS

Hood River County School District utilizes the accounting structure established by the Oregon Department of Education.

The HRCSD budget categorizes expenses by object as instructed by the Oregon Department of Education as follows:

	Classifications of Expenditures by Objects
100	Salaries – Regular salaries, temporary salaries and additional salaries, additional earnings and overtime
200	Associated Payroll Costs – Social Security Administration, Public Employees Retirement System (PERS), other required payroll costs, contractual employee benefits and post-retirement health benefits
300	Purchased Services – Instructional, professional and technical services, property services, student transportation services, travel, communication, tuition to other Districts, non-instructional professional and technical services and other general professional and technological services
400	Supplies and Materials – Consumable supplies and materials, textbooks, library books, periodicals, food, non-consumable items, computer software and hardware
500	Capital Outlay – Land acquisition, building acquisition, improvements other than buildings, depreciable equipment and technology, depreciable bus garage, bus and bus capital improvements, and other capital outlay
600	Other Objects – Redemption of principal, interest, dues and fees, insurance, and other judgements
700	Transfers – Interfund transfers
800	Other Uses of Fund – Reserve for future

In 2018-19, the District began segregating supplemental retirement expenses from object 240 Health Insurance (Contractual Employee Benefits) from object code 270, Post-Retirement Health Benefits, within function 2700 Supplemental Retirement Program.

In 2017-18, the District began segregating PERS employer contributions into two object codes depending on the PERS membership group; object 211 PERS Contribution Tier 1/Tier 2 or object 216 PERS Contribution OPSRP. In prior years, employer contributions for both membership groups were reported in object 211.

For more information regarding HRCSD accounting, the "Program Budgeting and Accounting Manual" may be referenced on the Oregon Department of Education website.

Financial Information

Hood River County School District
Schedule of Requirements by Fund
2019-20 Adopted Budget

Fund	Staff FTE	Instruction	Support Services	Community Services	Facilities Acquisition and Construction	Debt Service	Interfund Transfers Out	Contingency	Total Requirements	Unappropriated Ending Fund Balance	Total Requirements & EFB
General Fund	451.15	32,723,043	20,263,354	-	-	263,443	-	380,078	53,629,918	4,541,214	58,171,132
Food Service Fund	20.31	-	-	1,884,735	-	-	-	-	1,884,735	184,996	2,069,731
Student Body Funds	-	1,900,000	-	-	-	-	-	-	1,900,000	-	1,900,000
Community Education	13.85	57,742	-	1,295,396	-	-	-	-	1,353,138	-	1,353,138
Biennial Reserve	-	-	-	-	-	-	1,448,113	-	1,448,113	2,567,134	4,015,247
Unemployment Fund	-	-	60,000	-	-	-	-	-	60,000	262,181	322,181
Bus Replacement Fund	-	-	215,826	-	-	-	-	-	215,826	17,062	232,888
Grant Funds	37.40	4,526,165	2,323,835	125,000	-	-	75,000	-	7,050,000	-	7,050,000
Debt Service Fund	-	-	-	-	-	4,425,400	-	-	4,425,400	-	4,425,400
Capital Construction and Improvements	-	-	-	-	23,531,627	-	75,000	-	23,606,627	-	23,606,627
Grand Total Requirements	**522.71**	**39,206,950**	**22,863,016**	**3,305,131**	**23,531,627**	**4,688,843**	**1,598,113**	**380,078**	**95,573,756**	**7,572,588**	**103,146,344**

Hood River County School District
State School Fund Formula

	5/11/2017	5/7/2018	4/16/2019	3/6/2019	3/4/2019
	2015-16 Final	**2016-17 Final**	**2017-18 Est**	**2018-19 Est SB**	**2019-20 Est $8.972B**
State School Fund Formula Revenues (SSF)					
Current Year Property Taxes	$ 9,538,373	$ 9,942,180	$ 10,430,181	$ 11,036,819	$ 11,588,660
Prior Year Taxes	245,691	159,170	210,970	216,000	216,000
Payments in lieu of Property Taxes	54,900	66,771	52,420	58,000	58,000
County School Funds	-	-	-	-	-
Common School Fund	443,757	470,281	386,819	408,951	366,888
Federal Forest Fees	169,929	35,907	133,271	100,000	100,000
Subtotal Local Revenue	10,452,651	10,674,309	11,213,660	11,819,770	12,329,548
State School Fund - General Support	26,910,607	27,561,168	29,941,594	29,680,330	31,058,493
Total Revenues Covered Under SSF	$ 37,363,258	$ 38,235,477	$ 41,155,254	$ 41,500,100	$ 43,388,041
Average Daily Membership weighted (ADMw)					
Regular ADM	4,055.30	4,057.51	3,998.12	3,994.56	3,837.00
English as a Second Language	346.06	350.62	353.76	366.78	357.05
Pregnant & Parenting Programs	10.93	5.80	2.88	4.76	5.00
Special Education - Individualized Ed Plans	446.08	446.33	439.79	439.40	422.07
Special Education - IEP above 11%	2.90	2.10	2.00	2.10	2.10
Poverty	174.87	155.91	148.13	132.48	127.26
Foster Care and Neglected/Delinquent	2.75	3.50	5.00	5.00	5.00
Remote Elementary School Correction	44.41	44.52	45.39	45.39	45.39
Small High School Correction	0.00	0.00	0.00	0.00	0.00
Total ADMw	5,083.30	5,066.29	4,995.07	4,990.47	4,800.87
Extended ADMw	5,083.29	5,083.29	5,066.28	4,995.18	4,989.61
General Purpose Grant per Student	$ 7,091	$ 7,245	$ 7,874	$ 8,009	$ 8,389
State General Purpose Grant	$ 36,043,896	$ 36,830,278	$ 39,891,481	$ 40,004,143	$ 41,856,269
Transportation Grant (70% of Home-to-school)	1,307,194	1,373,728	1,491,829	1,495,957	1,531,772
Total State School Fund Formula Revenues	$ 37,351,090	$ 38,204,006	$ 41,383,310	$ 41,500,100	$ 43,388,041

Date: 3/4/2019

To: District Business Managers

Re: 2019-20 State School Fund Estimates

2019-20	2020-21	2019-21 Biennium*
$4,396,280,000	$4,575,720,000	$8,972,000,000

2019-20 Budget Appropriation for school districts & ESDs:		**$4,396,280,000**
	Less Reserve Account:	($20,000,000)
	Less TAG, Speech Pathology, and Oregon Virtual School District:	($1,050,000)
	Less Long Term Care and State Schools:	($10,500,000)
	English Language Learner Improvement Funds:	($6,250,000)
	Educator Advancement Fund formerly (NQTL):	($3,000,000)
	Less Small High School Grant	($2,500,000)
	Less Charter School Closure Funds	($250,000)
	Less Local Option Equalization Grant:	($1,930,184)
	Less Office of School Facilities:	($3,000,000)
	Skilled Nursing Facilities (pediatric nursing):	($2,577,479)
	Free Lunch program:	($1,235,000)
Transfers/Deductions		($52,292,663)
State Revenue for Formula		**$4,343,987,338**
District Local Revenue:		$1,964,312,476
ESD Local Revenue:		$129,400,000
Local Rev. for Formula (District + ESD)		**$2,093,712,476**
Total Revenue For Formula		**$6,437,699,813**
District Share at 95.50%		$6,148,003,321
ESD Share at 4.50%		$289,696,492
Other Transfers/Deductions:	Less High Cost Disability Grants:	($35,000,000)
	Less Facility Grants:	($3,500,000)
	Less share of NQTL	($8,375,000)
Districts		($46,875,000)
	Less ESD testing contract:	($484,000)
	Less share of NQTL	($8,375,000)
ESDs		($8,859,000)
Formula Revenue for Distribution		
School Districts		**$6,101,128,321**
ESDs		**$280,837,492**

*This State School Fund Estimate is based on $8.97 billion and is currently proposed to be split 49/51 for the 2019-21 biennium.

Sources for 2019-20 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2017-18
11% Cap Waiver Basis:	2016-17
Poverty Basis:	December 2017
School District Funding Ratio:	1.842857404
Transportation Grant:	$221,577,542.60
Estimated ADMr:	575,000
Estimated ADMw:	709,000
District Accrual per ADMw:	$493
ESD Accrual per ADMw:	$18
YCEP/JDEP amount per ADMw:	$8,293

If you have any questions please contact Adam Krein at Adam.Krein@state.or.us

STATE SCHOOL FUND GRANT

2019-2020

Based on $8.9 Billion Budget with 49/51 split as of 3/4/2019

Hood River County, Hood River County SD — District ID: 2024

2019-2020 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$11,862,660.00
Federal Forest Fees	=	$100,000.00
Common School Fund	=	$366,887.53
County School Fund	=	$0.00
State Managed Timber	=	$0.00
ESD Equalization	=	$0.00
In-Lieu of Property Taxes(non-local sources)	=	$0.00
Revenue Adjustments	=	$0.00
Local Revenue	=	**$12,329,547.53**

2019-2020 Experience Adjustment

District Average Teacher Experience	=	14.17
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	**2.08**

2019-2020 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimburseable	=	N/A
Net Eligible Trans. Expend.	=	$2,188,245.00

Trans per ADMr Rank. **38%** Transportation Reimburs. Rate **70.00%**

Grant (Rate* Net Eligible Expend) = **$1,531,771.50**

2019-2020 Extended ADMw

2019-2020 ADMw	2018-2019 ADMw	Extended ADMw
4,800.87	4,989.61	4,989.61

2019-2020 General Purpose Grant

(Extended ADMw x [$4500 +($25 x Experience Adjustment)]) x Funding Ratio

(**4,989.61** x [$4500 + ($25 x **2.08**)]) X **1.842857404270** = **$41,856,269**

2019-2020 Total Formula Revenue

General Purpose Grant + Transportation Grant

= **$41,856,269** + **$1,531,772** = **$43,388,040**

2019-2020 State School Fund Grant

Total Formula Revenue - Local Revenue

= $43,388,040 - $12,329,548 = **$31,058,492**

General Purpose Grant per Extended ADMw= $8,389

Total Formula Revenue per Extended ADMw= $8,696

Charter Schools Rate(ORS 338.155)= $8,718

Total Paid To date			Estimated Remaining Balance Due			
SSF	Small HS Grant	Facility Grant	SSF	Small HS Grant	Facility Grant	High Cost Disability

Hood River County, Hood River County SD — District ID: 2024

2019-2020 Extended ADMw

Hood River County SD: District total extended ADMw for funding calculations

			2019-2020			2018-2019
ADMr:	3,837.00	X 1.00 =	3,837.00	3,994.56	X 1.00 =	3,994.56
Students in ESL programs:	714.10	X 0.50 =	357.05	707.00	X 0.50 =	353.50
Students in Pregnant and Parenting Programs:	5.00	X 1.00 =	5.00	3.00	X 1.00 =	3.00
492 IEP Students capped at 11% of District ADMr:	422.07	X 1.00 =	422.07	439.40	X 1.00 =	439.40
Students on IEP Above 11% of ADMr:	2.10	X 1.00 =	2.10	2.10	X 1.00 =	2.10
Students in Poverty:	509.03	X 0.25 =	127.26	586.63	X 0.25 =	146.66
Students in Foster Care and Neglected/Delinquent:	20.00	X 0.25 =	5.00	20.00	X 0.25 =	5.00
Remote Elementary School Correction:	45.39	X 1.00 =	45.39	45.39	X 1.00 =	45.39
Small High School Correction:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Post Graduate Scholars:	0.00	X-0.25 =	0.00	0.00	X-0.25 =	0.00
	2019-2020 ADMw		**4,800.87**	**2018-2019 ADMw**		**4,989.61**

Hood River County SD Extended ADMw **4,989.61**

Hood River County SD Extended ADMw **4,989.61**

General Fund

This fund accounts for all financial resources and requirements of the District, except for those required to be accounted for in another fund.

The principal revenue sources are property taxes and apportionment from the State of Oregon State School Fund.

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUND 100 GENERAL FUND														
Revenues														
State School Fund Formula Resources														
R1111	Current Year Taxes	9,942,180	10,430,181		11,036,819	11,036,819		11,588,660	11,588,660	11,588,660	551,841	5%		
R1112	Prior Year Taxes	159,170	210,970		216,000	216,000		216,000	216,000	216,000	-	0%		
R1114	Pmts In Lieu Of Property Taxes	66,771	52,420		58,000	58,000		58,000	58,000	58,000	-	0%		
R3103	Common School Fund	470,281	386,819		408,950	408,950		366,888	366,888	366,845	(42,105)	-10%		
R4801	Federal Forest Fees	35,907	133,271		100,000	100,000		100,000	100,000	100,000	-	0%		
R3101-B	State School Fund - General Support	27,498,208	29,599,828		29,916,788	29,916,788		30,851,049	30,851,049	30,982,624	1,065,836	4%		
	Total State School Fund Revenues	38,172,516	40,813,489		41,736,557	41,736,557		43,180,597	43,180,597	43,312,129	1,575,572	4%		86.2%
Local Option Revenues														
R1121	Local Option Current Year	2,112,412	2,316,163		2,532,949	2,532,949		2,555,892	2,555,892	2,555,892	22,943	1%		
R1122	Local Option Prior Year	31,794	43,260		32,074	32,074		30,000	30,000	30,000	(2,074)	-6%		
R3120	Local Option Equalization Grant	559,816	556,471		-	-		1,073,476	1,073,476	1,073,476	1,073,476	na		
	Total Local Option Revenues	2,704,022	2,915,894		2,565,023	2,565,023		3,659,368	3,659,368	3,659,368	1,094,345	43%		7.3%
Educational Service District Revenues														
R2102-3	Education Service District Revenues	1,763,130	962,703		2,407,526	2,407,526		2,268,710	2,268,710	1,692,281	(715,245)	-30%		3.4%
Other Local Revenues		864,333	1,063,504		1,039,558	1,039,558		873,900	873,900	873,900	(165,658)	-16%		1.7%
Other State Revenues		558,693	586,966		718,278	718,278		680,789	680,789	680,789	(37,489)	-5%		1.4%
Other Federal Revenues		14,220	7,351		17,839	17,839		13,700	13,700	13,700	(4,139)	-23%		0.0%
	Total Operating Revenues	**44,076,915**	**46,349,907**		**48,484,781**	**48,484,781**		**50,677,064**	**50,677,064**	**50,232,167**	**1,747,387**	4%		100.0%

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
Expenditures														
1000	Instruction	26,485,143	27,673,831	281.97	29,945,467	29,495,467	289.49	32,627,835	32,627,835	32,723,043	3,227,576	11%	298.99	61.0%
2000	Support Services	15,051,135	17,068,619	135.89	19,119,363	19,119,363	142.86	20,149,657	20,149,657	20,263,354	1,143,992	6%	152.16	37.8%
5000	Debt Service	266,410	262,120	-	262,830	262,830	-	263,443	263,443	263,443	613	0%	-	0.5%
6000	Contingency	-	-	-	401,242	-	-	380,078	380,078	380,078	380,078	na	-	0.7%
	Total Operating Requirements	**41,802,689**	**45,004,570**	**417.86**	**49,728,902**	**48,877,660**	**432.35**	**53,421,012**	**53,421,012**	**53,629,918**	**4,752,258**	10%	**451.15**	100.0%
Excess of Revenues Over/Under Expenditures		**2,274,226**	**1,345,336**		**(1,244,122)**	**(392,880)**		**(2,743,948)**	**(2,743,948)**	**(3,397,751)**	**(3,004,871)**	765%		
Other Financing Sources/Uses														
R5200	Interfund Transfers In	-	-		1,500,000	1,500,000		1,448,113	1,448,113	1,448,113	(51,887)	-3%		
5200	Interfund Transfers Out	(245,000)	(3,887,147)		(59,604)	(59,604)		-	-	-	59,604	-100%		
Net Change in Fund Balance		**2,029,226**	**(2,532,257)**		**196,275**	**1,047,517**		**(1,295,835)**	**(1,295,835)**	**(1,949,638)**	**(2,997,155)**	-286%		
Beginning Fund Balance		**5,946,367**	**7,975,592**		**5,443,336**	**5,443,336**		**5,350,000**	**5,350,000**	**6,490,852**	**1,047,516**	**19%**		
Ending Fund Balance		**7,975,592**	**5,443,336**		**5,639,611**	**6,490,852**		**4,054,165**	**4,054,165**	**4,541,214**	**(1,949,638)**	-30%		
		(Note 1)												

Note 1. Of the 2016-17 ending fund balance, a total of $2,763,235 was transferred to the Biennial Reserve Fund for future PERS costs.

Ending Fund Balance as % of Operating Revenue	18.1%	11.7%	11.6%	13.4%	8.0%	8.0%	9.0%	
Board Target %	5.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUND 100 GENERAL FUND														
EXPENDITURES BY OBJECT CLASSIFICATION														
100	Salaries	22,525,351	23,452,137	417.84	25,449,583	25,243,246	432.34	27,361,941	27,361,941	27,419,190	2,175,944	9%	451.14	51.1%
200	Associated Payroll Costs	13,267,365	14,517,017		16,100,411	15,956,275		17,906,504	17,906,504	18,023,547	2,067,272	13%		33.6%
300	Purchased Services	3,433,865	3,445,572		4,284,141	4,190,207		4,454,144	4,454,144	4,488,759	298,552	7%		8.4%
400	Supplies And Materials	1,883,541	2,459,831		2,665,841	2,638,921		2,541,442	2,541,442	2,541,442	(97,479)	-4%		4.7%
500	Capital Outlay	13,250	481,153		123,698	141,126		54,492	54,492	54,492	(86,634)	-61%		0.1%
600	Other Goods & Services	679,317	648,860		703,986	707,885		722,410	722,410	722,410	14,525	2%		1.3%
700	Transfers	245,000	3,887,147		59,604	59,604		-	-	-	(59,604)	-100%		0.0%
800	Other Use Of Funds - Contingency	-	-		401,242	-		380,078	380,078	380,078	380,078	na		0.7%
Total Expenditures		**42,047,689**	**48,891,718**	**417.84**	**49,788,506**	**48,937,264**	**432.34**	**53,421,012**	**53,421,012**	**53,629,918**	**4,692,654**	10%	**451.14**	100.0%
Total Unappropriated Ending Fund Balance		**7,975,592**	**5,443,336**		**5,639,611**	**6,490,852**		**4,054,165**	**4,054,165**	**4,541,214**	**(1,949,638)**	-30%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUND 100 GENERAL FUND														
RESOURCES														
LOCAL REVENUE SOURCES														
R1111	Current Year Taxes	9,942,180	10,430,181		11,036,819	11,036,819		11,588,660	11,588,660	11,588,660	551,841	5%		
R1112	Prior Year Taxes	159,170	210,970		216,000	216,000		216,000	216,000	216,000	-	0%		
R1114	Pmts In Lieu Of Property Taxes	66,771	52,420		58,000	58,000		58,000	58,000	58,000	-	0%		
R1121	Local Option Current Year	2,112,412	2,316,163		2,532,949	2,532,949		2,555,892	2,555,892	2,555,892	22,943	1%		
R1122	Local Option Prior Year	31,794	43,260		32,074	32,074		30,000	30,000	30,000	(2,074)	-6%		
R1321	Tuition From Individuals	82,738	44,790		27,900	27,900		27,900	27,900	27,900	-	0%		
R1411	Transportation Fees	51,785	56,282		69,161	69,161		50,000	50,000	50,000	(19,161)	-28%		
R1510	Interest Earned	192,678	365,323		433,240	433,240		400,000	400,000	400,000	(33,240)	-8%		
R1510B	PERS Bond Interest Earned	11,194	20,706		27,771	27,771		20,000	20,000	20,000	(7,771)	-28%		
R1911	Rentals-Buildings	57,141	53,539		53,706	53,706		52,000	52,000	52,000	(1,706)	-3%		
R1912	Rentals-Equip	2,400	800		110	110		-	-	-	(110)	-100%		
R1913	Rentals-Services	10,640	11,496		6,783	6,783		10,000	10,000	10,000	3,218	47%		
R1960	Expenditure Reimbursement	20,961	173,396		93,493	93,493		20,000	20,000	20,000	(73,493)	-79%		
R1966	E-Rate Recovery	114,335	86,083		81,989	81,989		50,000	50,000	50,000	(31,989)	-39%		
R1980	Grant Indirect Charges	135,619	141,236		128,786	128,786		135,000	135,000	135,000	6,214	5%		
R1990	Miscellaneous Revenues	150,353	100,664		107,619	107,619		100,000	100,000	100,000	(7,619)	-7%		
R1991	Medicaid Admin	34,490	9,188		9,000	9,000		9,000	9,000	9,000	-	0%		
Total Local Revenue Sources		**13,176,660**	**14,116,498**		**14,915,400**	**14,915,400**		**15,322,452**	**15,322,452**	**15,322,452**	**407,053**	3%		29.6%
INTERMEDIATE REVENUE SOURCES														
R2102	Education Service District Rev	767,882	809,500		813,032	813,032		877,281	877,281	877,281	64,249	8%		
R2102A	Education Service District Rev-Invc	995,248	153,203		1,594,494	1,594,494		1,391,429	1,391,429	815,000	(779,494)	-49%		
Total Intermediate Revenue Sources		**1,763,130**	**962,703**		**2,407,526**	**2,407,526**		**2,268,710**	**2,268,710**	**1,692,281**	**(715,245)**	-30%		3.3%

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
STATE REVENUE SOURCES														
R3101	Basic School Support	25,159,829	27,347,227		27,055,859	27,055,859		28,347,909	28,347,909	28,479,484	1,423,625	5%		
R3101B	PERS Bond Trustee/SSF	2,147,189	2,252,601		2,361,758	2,361,758		2,503,140	2,503,140	2,503,140	141,382	6%		
R3101R	SSF Prior Year Reconciliation	191,190	-		499,171	499,171		-	-	-	(499,171)	-100%		
R3103	Common School Fund	470,281	386,819		408,950	408,950		366,888	366,888	366,845	(42,105)	-10%		
R3120	Local Option Equalization	559,816	556,471		-	-		1,073,476	1,073,476	1,073,476	1,073,476	na		
R3199	Unrestricted State Aid	1,452	-		-	-		-	-	-	-	na		
R3205	LTCT NDI Long Term Care	557,241	586,966		667,440	667,440		680,789	680,789	680,789	13,349	2%		
R3299	Other Restricted Grants In Aid	-	-		50,838	50,838		-	-	-	(50,838)	-100%		
Total State Revenue Sources		**29,086,997**	**31,130,084**		**31,044,016**	**31,044,016**		**32,972,202**	**32,972,202**	**33,103,734**	**2,059,718**	7%		64.1%
FEDERAL SOURCES														
R4537	Teen Parenting	14,220	7,351		17,839	17,839		13,700	13,700	13,700	(4,139)	-23%		
R4801	Federal Forest Fees	35,907	133,271		100,000	100,000		100,000	100,000	100,000	-	0%		
Total Federal Sources		**50,127**	**140,622**		**117,839**	**117,839**		**113,700**	**113,700**	**113,700**	**(4,139)**	-4%		0.2%
INTERFUND TRANSFERS														
R5200	Interfund Transfers	-	-		1,500,000	1,500,000		1,448,113	1,448,113	1,448,113	(51,887)	-3%		
SALE OF FIXED ASSETS														
R5305	Sale Of Equipment	-	9,554		-	-		-	-	-	-	na		
SUBTOTAL RESOURCES		**44,076,915**	**46,359,461**		**49,984,781**	**49,984,781**		**52,125,177**	**52,125,177**	**51,680,280**	**1,695,500**	3%		100.0%
R5400	Beginning Fund Balance	5,946,367	7,975,592		5,443,336	5,443,336		5,350,000	5,350,000	6,490,852	1,047,516	19%		
TOTAL RESOURCES		**50,023,281**	**54,335,053**		**55,428,116**	**55,428,116**		**57,475,177**	**57,475,177**	**58,171,132**	**2,743,016**	5%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
EXPENDITURES BY FUNCTION														
INSTRUCTION - REGULAR PROGRAMS														
1111	Elementary K-5 (K-3 In Prior Yrs)	8,651,566	8,937,697	88.25	9,530,155	9,638,898	90.72	10,488,585	10,488,585	10,497,604	858,707	9%	93.72	
1121	Middle School Programs	4,739,527	4,951,432	47.24	5,351,265	5,315,368	47.46	6,218,133	6,218,133	6,222,850	907,482	17%	52.46	
1122	Middle/Extracurricular	8,349	29,980	-	57,671	57,448	0.24	53,555	53,555	53,546	(3,902)	-7%	0.24	
1123	Outdoor School-Middle Sch	6,303	-	-	-	-	-	-	-	-	-	na	-	
1131	High School Programs	6,416,456	6,424,693	60.07	7,069,920	7,001,259	64.02	7,552,184	7,552,184	7,601,476	600,217	9%	65.02	
1132	High School Extracurricular	520,624	605,888	0.67	655,278	629,224	1.00	651,320	651,320	651,274	22,050	4%	1.00	
1140	Pre-Kindergarten Programs	-	-		-	-		208,000	208,000	208,000	208,000	na	-	
1210	Talented & Gifted Program	28,768	26,660	-	31,797	32,911	-	23,404	23,404	23,404	(9,507)	-29%	-	
1221	Therapeutic Learning Ctr (prev 1223)	221,215	238,616	3.94	251,544	252,009	3.07	245,792	245,792	245,806	(6,203)	-2%	3.07	
1229	Structured Learning Center (prev 1222)	1,005,674	1,095,157	21.79	1,194,012	1,194,998	20.35	1,164,208	1,164,208	1,178,045	(16,953)	-1%	20.35	
1250	Resource Rooms	1,999,975	2,015,476	28.72	2,033,798	2,031,830	25.67	2,102,284	2,102,284	2,111,641	79,811	4%	25.67	
1260	Treatment & Habilitation (prev 1230)	256,258	288,557	2.50	410,518	410,518	3.50	373,962	373,962	373,916	(36,602)	-9%	3.50	
1271	Remediation	528,536	572,860	6.63	602,474	594,082	6.50	622,598	622,598	626,252	32,170	5%	6.50	
1281	Tuition Reimb, Students	6,740	20,818	-	18,915	22,440	-	22,889	22,889	22,889	449	2%	-	
1282	HRVHS Alt Ed (ref 1284)	163,520	130,201	2.00	-	-	-	-	-	-	-	na	-	
1284	Alternative Program (prev 1282)	-	63,977	-	306,767	332,360	2.75	384,356	384,356	384,417	52,056	16%	3.25	
1290	Positive Behavior Support/RTI	176,922	203,364	2.25	409,638	409,261	5.99	447,326	447,326	450,846	41,586	10%	5.99	
1291	English Second Language Program	1,224,662	1,511,455	17.91	1,378,037	1,378,852	18.22	1,412,736	1,412,736	1,414,574	35,722	3%	18.22	
1292	Teen Parent Program	1,577	1,897	-	1,199	1,530	-	1,561	1,561	1,561	31	2%	-	
1296	Tutoring	26,955	26,836	-	32,783	32,783	-	33,051	33,051	33,051	269	1%	-	
1299	Other - Long Term Care & Treatment	501,516	528,269	-	609,696	609,696	-	621,890	621,890	621,890	12,194	2%	-	
	Other estimated savings	-	-	-	-	(450,000)		-	-	-	450,000	-100%	-	
	Total Instruction - Regular Programs	**26,485,143**	**27,673,831**	**281.97**	**29,945,467**	**29,495,467**	**289.49**	**32,627,835**	**32,627,835**	**32,723,043**	**3,227,576**	11%	**298.99**	61.0%

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
SUPPORT SERVICES														
2110	Attendance & Social Work Services	50,000	50,000	-	50,000	50,000	-	50,000	50,000	50,000	-	0%	-	
2122	Counseling Services (prev 2112)	1,179,438	1,210,409	12.18	1,352,331	1,351,509	12.89	1,554,204	1,554,204	1,554,399	202,889	15%	13.89	
2134	Nurse Services (prev 2130)	69,620	71,010	-	80,334	80,334	-	81,219	81,219	81,219	885	1%	-	
2139	Other Health Services (prev 2123)	20,099	24,729	0.19	18,292	18,295	0.19	19,854	19,854	19,853	1,558	9%	0.19	
2140	Psychological Services (prev 2133/2142)	124,086	183,666	2.00	274,817	274,704	2.25	278,942	278,942	310,865	36,160	13%	2.25	
2152	Speech Pathology Service	415,798	389,253	3.50	450,533	454,855	4.00	486,184	486,184	486,261	31,406	7%	4.00	
2191	Special Education Admin	262,119	266,068	1.70	289,615	285,218	1.70	434,411	434,411	434,427	149,208	52%	2.70	
2210	Instruction Improvement	324,507	396,654	2.00	486,286	467,421	3.00	631,662	631,662	627,916	160,495	34%	4.00	
2212	Inst/Curr Development	33,293	14,219	-	46,822	62,186	-	58,272	58,272	58,272	(3,914)	-6%	-	
2218	Accreditation	300	5,126	-	1,200	918	-	936	936	936	18	2%	-	
2219	Oth Improvement of Instruction	-	-		135,372	161,864	0.50	153,142	153,142	153,143	(8,721)	-5%	0.40	
2222	Library Services	394,831	457,235	7.18	453,627	445,905	7.13	443,690	443,690	448,612	2,707	1%	7.13	
2223	Multimedia Services	812	-	-	10,089	11,680	-	11,914	11,914	11,914	234	2%	-	
2230	Assessment & Testing	56,144	31,686	-	44,474	37,328	-	14,326	14,326	14,326	(23,003)	-62%	-	
2240	Instructional Staff Development	155,070	313,761	-	444,942	488,668	-	540,359	540,359	540,356	51,688	11%	-	
2242	Professional Development-Admin	8,004	10,426	-	9,407	9,407	-	9,596	9,596	9,596	188	2%	-	
2310	Board of Education Services	186,425	202,343	-	521,748	520,335	-	471,811	471,811	506,426	(13,909)	-3%	-	
2321	Office of the Superintendent	346,776	358,646	2.00	430,133	433,636	2.00	416,634	416,634	431,979	(1,657)	0%	2.00	
2410	Office of the Principal	2,717,767	3,067,958	27.29	3,307,764	3,342,940	27.64	3,923,055	3,923,055	3,932,473	589,533	18%	31.04	
2431	Athletic Director	194,972	143,832	1.00	201,267	200,358	1.00	176,216	176,216	176,219	(24,139)	-12%	1.00	
2510	Director of Business Support	252,381	261,052	1.00	283,890	283,997	1.00	292,939	292,939	292,938	8,941	3%	1.00	
2520	Fiscal Services (incl 2523, 2524, 2529)	321,174	394,195	4.50	411,022	407,793	4.50	532,691	532,691	532,962	125,169	31%	5.50	
2542	Care & Upkeep of Buildings	3,837,958	4,246,590	30.44	4,648,640	4,648,640	32.81	4,527,550	4,527,550	4,539,956	(108,684)	-2%	32.81	
2543	Care & Upkeep of Grounds	19,665	120,248	-	40,259	40,259	1.00	180,137	180,137	179,981	139,722	347%	2.00	
2544	District-Wide Maintenance	113	-	-	4,618	4,618	-	4,710	4,710	4,710	92	2%	-	
2546	Campus Security	44,264	47,264	1.00	48,937	50,753	1.00	104,439	104,439	104,427	53,675	106%	2.00	
2551	Transportation Direction	177,286	191,377	2.00	201,513	202,498	2.00	234,134	234,134	234,127	31,629	16%	2.00	
2552	Student Transportation	1,900,277	2,243,025	23.66	2,028,467	2,032,341	23.75	2,058,643	2,058,643	2,066,859	34,518	2%	23.75	
2640	Human Resources (prev 2211)	394,643	442,262	2.75	679,783	682,549	3	564,969	564,969	565,286	(117,262)	-17%	3.00	
2660	Technology Services (prev 2661)	1,275,212	1,707,278	11.00	1,893,974	1,800,758	11.00	1,679,292	1,679,292	1,679,196	(121,562)	-7%	11.00	
2690	Facilties Scheduling Coordination	36,747	47,129	0.50	43,874	42,264	0.50	43,728	43,728	43,723	1,460	3%	0.50	
2700	Supp Retirement Program	251,357	171,181	-	225,332	225,332	-	170,000	170,000	170,000	(55,332)	-25%	-	
	Other estimated savings	-	-	-	-	-		-	-	-	-	na	-	
	Total Support Services	**15,051,135**	**17,068,619**	**135.89**	**19,119,363**	**19,119,363**	**142.86**	**20,149,657**	**20,149,657**	**20,263,354**	**1,143,992**	6%	**152.16**	37.8%
DEBT SERVICE														
5110	Long Term Debt Service	266,410	262,120	-	262,830	262,830	-	263,443	263,443	263,443	613	0%	-	
	Total Debt Service	**266,410**	**262,120**	**-**	**262,830**	**262,830**	**-**	**263,443**	**263,443**	**263,443**	**613**	0%	**-**	0.5%

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
INTERFUND TRANSFERS														
5200	Interfund Transfers	245,000	3,887,147	-	59,604	59,604	-	-	-	-	(59,604)	-100%	-	
	Total Interfund Transfers	**245,000**	**3,887,147**	**-**	**59,604**	**59,604**	**-**	**-**	**-**	**-**	**(59,604)**	-100%	**-**	0.0%
CONTINGENCIES														
6100	Contingencies	-	-	-	401,242	-	-	380,078	380,078	380,078	380,078	na	-	
	Total Contingencies	**-**	**-**	**-**	**401,242**	**-**	**-**	**380,078**	**380,078**	**380,078**	**380,078**	na	**-**	0.7%
Total Expenditures		42,047,689	48,891,718	417.86	49,788,506	48,937,264	432.35	53,421,012	53,421,012	53,629,918	4,692,654	10%	451.15	100.0%
Total Unappropriated Ending Fund Balance		**7,975,592**	**5,443,336**		**5,639,611**	**6,490,852**		**4,054,165**	**4,054,165**	**4,541,214**	**(1,949,638)**	-30%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

	2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUND 100 GENERAL FUND BY OBJECT													
100 Salaries													
111 Licensed Salaries	14,179,498	14,575,746	227.17	15,376,077	15,408,962	234.87	16,703,006	16,703,006	16,757,592	1,348,630	9%	245.37	31.2%
112 Classified Salaries	5,103,272	5,371,887	169.82	5,955,239	5,800,727	174.58	6,177,047	6,177,047	6,174,268	373,541	6%	179.58	11.5%
113 Administrators	1,657,247	1,702,847	15.85	1,952,314	1,952,590	17.65	2,275,199	2,275,199	2,280,641	328,051	17%	20.95	4.3%
114 Managerial-Classified	211,356	237,124	3.00	245,418	251,837	3.00	257,463	257,463	257,463	5,626	2%	3.00	0.5%
116 Supp Retirement Stipends	17,500	-	-	-	-	-	-	-	-	-	na	-	0.0%
117 Mechanics	88,400	94,113	2.00	98,800	95,370	2.00	96,395	96,395	96,395	1,025	1%	2.00	0.2%
118 Field Trips	25,155	28,854	-	37,880	27,846	-	27,092	27,092	27,092	(754)	-3%	-	0.1%
119 Activity Trips	30,610	29,070	-	35,141	30,832	-	31,253	31,253	31,253	422	1%	-	0.1%
121 Substitute Licensed	468,872	565,383	-	562,859	536,068	-	521,604	521,604	521,604	(14,463)	-3%	-	1.0%
122 Substitute Classified	140,808	141,630	-	227,346	251,312	-	255,464	255,464	255,464	4,152	2%	-	0.5%
130 Other Pay	196,341	283,803	-	406,348	336,298	-	464,588	464,588	464,588	128,290	38%	-	0.9%
132 Overtime Salaries	37,391	14,045	-	57,701	49,910	-	42,598	42,598	42,598	(7,312)	-15%	-	0.1%
141 Extra or Ext Duty Contr	67,591	108,506	-	159,817	168,164	-	180,645	180,645	180,645	12,481	7%	-	0.3%
144 Extra Duty Athletics	301,309	299,130	-	334,645	333,332	0.24	329,586	329,586	329,586	(3,746)	-1%	0.24	0.6%
Total General Fund Salaries	22,525,351	23,452,137	417.84	25,449,583	25,243,246	432.34	27,361,941	27,361,941	27,419,190	2,175,944	9%	451.14	51.1%
200 Associated Payroll Costs													
211 Pers Contribution T1/T2	1,913,165	1,689,089		1,869,624	1,847,935		2,202,403	2,202,403	2,201,991	354,056	19%		4.1%
212 Pers Pick-Up	1,279,561	1,307,129		1,487,469	1,470,787		1,596,379	1,596,379	1,619,081	148,294	10%		3.0%
213 Pers/Bond	2,025,972	2,073,064		2,329,841	2,284,574		2,503,931	2,503,931	2,539,875	255,301	11%		4.7%
216 Pers Contribution OPSRP	-	1,209,211		1,416,863	1,392,520		2,275,116	2,275,116	2,330,581	938,061	67%		4.3%
220 FICA	1,677,629	1,736,920		1,945,590	1,953,381		2,070,213	2,070,213	2,074,307	120,926	6%		3.9%
231 Worker's Comp	175,502	186,221		207,637	206,522		192,227	192,227	184,135	(22,387)	-11%		0.3%
240 Health Insurance	5,871,256	5,949,268		6,363,908	6,323,662		6,658,508	6,658,508	6,672,894	349,232	6%		12.4%
242 Retiree Veba	-	17,500		35,000	35,000		35,000	35,000	35,000	-	0%		0.1%
245 Employer Paid TSA	96,526	165,475		222,466	218,061		203,195	203,195	196,145	(21,916)	-10%		0.4%
246 Life & Long term Disability Insurance	-	29,459		31,681	33,502		34,531	34,531	34,539	1,037	3%		0.1%
270 Post Retirement Health Benefits	227,754	153,681		190,332	190,332		135,000	135,000	135,000	(55,332)	-29%		0.3%
Total GF Assoc Payroll Costs	13,267,365	14,517,017		16,100,411	15,956,275		17,906,504	17,906,504	18,023,547	2,067,272	13%		33.6%
Associated Payroll Costs as % of Salaries	59%	62%		63%	63%		65%	65%	66%				
Compensation as % of Operating Requirements	86%	84%		84%	84%		85%	85%	85%				
300 Purchased Services													
Total Purchased Services	3,433,865	3,445,572		4,284,141	4,190,207		4,454,144	4,454,144	4,488,759	298,552	7%		8.4%
400 Supplies and Materials													
Total Supplies and Materials	1,883,541	2,459,831		2,665,841	2,638,921		2,541,442	2,541,442	2,541,442	(97,479)	-4%		4.7%
500 Capital Outlay													
Total Capital Outlay	13,250	481,153		123,698	141,126		54,492	54,492	54,492	(86,634)	-61%		0.1%
600 Other Objects													
Total Other Objects	679,317	648,860		703,986	707,885		722,410	722,410	722,410	14,525	2%		1.3%

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

	2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
710 Transfers Out	245,000	3,887,147		59,604	59,604		-	-	-	(59,604)	-100%		0.0%
810 Contingency	-	-		401,242	-		380,078	380,078	380,078	380,078	na		0.7%
Total General Fund Expenditures	42,047,689	48,891,718	417.84	49,788,506	48,937,264	432.34	53,421,012	53,421,012	53,629,918	4,692,654	10%	451.14	100.0%

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
1111-Elementary K-5	**8,651,566**	**8,937,697**	**88.25**	**9,530,155**	**90.72**	**10,488,585**	**10,488,585**	**10,497,604**	**93.72**
111 - LICENSED SALARIES	4,842,635	4,866,183	77.50	5,264,864	82.50	5,726,922	5,726,922	5,726,922	85.50
112 - CLASSIFIED SALARIES	249,554	274,506	10.75	240,338	8.22	235,604	235,604	235,604	8.22
121 - SUBSTITUTE LICENSED	179,238	188,958	-	226,091	-	187,141	187,141	187,141	-
122 - SUBSTITUTE CLASSIFIED	41,652	37,599	-	52,639	-	51,262	51,262	51,262	-
130 - OTHER PAY	24,100	23,980	-	24,790	-	28,348	28,348	28,348	-
132 - OVERTIME SALARIES	1,607	474	-	1,119	-	430	430	430	-
141 - EXTRA OR EXT DUTY CONTR	766	782	-	1,592	-	2,077	2,077	2,077	-
211 - PERS T1/T2	449,336	405,303	-	432,481	-	516,428	516,428	516,428	-
212 - PERS PICK-UP	301,275	309,016	-	344,148	-	371,429	371,429	372,935	-
213 - PERS/BOND	477,018	497,312	-	548,374	-	582,816	582,816	585,199	-
216 - PERS OPSRP	-	280,537	-	330,368	-	526,375	526,375	530,033	-
220 - FICA WITHHOLDING	405,581	407,689	-	455,330	-	476,062	476,062	476,062	-
231 - WORKER'S COMP	27,237	26,957	-	30,096	-	27,998	27,998	26,747	-
240 - HEALTH INSURANCE	1,364,992	1,302,538	-	1,386,742	-	1,423,563	1,423,563	1,426,284	-
245 - EMPLOYER PAID TSA	15,688	33,350	-	38,875	-	39,150	39,150	39,150	-
246 - LIFE & LT DISABILITY INS	-	1,025	-	1,016	-	806	806	806	-
322 - CONTRACTED REPAIRS	-	-	-	714	-	728	728	728	-
341 - TRAVEL, LOCAL IN-DISTRICT	1,308	1,231	-	488	-	438	438	438	-
342 - TRAVEL, OUT OF-DISTRICT	46	1,082	-	1,442	-	1,158	1,158	1,158	-
389 - OTHER PROF/TECH SERVICES	-	-		56		-	-	-	
410 - SUPPLIES	63,854	50,937	-	97,936	-	213,743	213,743	213,743	-
413 - ADDITIONAL WORKBOOKS	4,504	3,059	-	3,983	-	5,123	5,123	5,123	-
420 - TEXTBOOKS	190,252	171,314	-	10,037	-	59,741	59,741	59,741	-
460 - NON-CONSUMABLE MATERIALS	5,165	25,813	-	(177)	-	1,882	1,882	1,882	-
470 - COMPUTER SOFTWARE	3,714	26,049	-	34,705	-	7,252	7,252	7,252	-
640 - DUES AND FEES	2,046	2,003	-	2,108	-	2,110	2,110	2,110	-
1121-Middle/Program	**4,739,527**	**4,951,432**	**47.24**	**5,351,265**	**47.46**	**6,218,133**	**6,218,133**	**6,222,850**	**52.46**
111 - LICENSED SALARIES	2,690,443	2,768,474	44.08	2,967,176	44.50	3,274,404	3,274,404	3,274,404	47.50
112 - CLASSIFIED SALARIES	57,950	62,162	3.16	62,238	2.96	147,462	147,462	147,462	4.96
121 - SUBSTITUTE LICENSED	100,617	144,352	-	88,489	-	98,256	98,256	98,256	-
122 - SUBSTITUTE CLASSIFIED	20,250	27,095	-	30,143	-	19,009	19,009	19,009	-
130 - OTHER PAY	6,378	14,252	-	13,237	-	12,558	12,558	12,558	-
132 - OVERTIME SALARIES	263	152	-	312	-	251	251	251	-
141 - EXTRA OR EXT DUTY CONTR	18,799	21,829	-	18,651	-	22,234	22,234	22,234	-
211 - PERS T1/T2	248,678	233,534	-	256,451	-	330,159	330,159	330,159	-
212 - PERS PICK-UP	166,954	168,638	-	187,706	-	212,746	212,746	213,490	-
213 - PERS/BOND	264,344	265,035	-	288,427	-	331,170	331,170	332,347	-
216 - PERS OPSRP	-	144,876	-	166,907	-	276,224	276,224	278,031	-
220 - FICA WITHHOLDING	220,504	228,110	-	242,338	-	272,981	272,981	272,981	-
231 - WORKER'S COMP	14,699	15,158	-	15,258	-	16,302	16,302	15,580	-
240 - HEALTH INSURANCE	732,614	719,169	-	767,354	-	867,009	867,009	868,719	-

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
245 - EMPLOYER PAID TSA	10,340	20,562	-	23,476	-	23,850	23,850	23,850	-
246 - LIFE & LT DISABILITY INS	-	303	-	251	-	494	494	494	-
318 - STAFF DVLPMNT-NONINSTRUC	-	-	-	1,500	-	1,530	1,530	1,530	-
322 - CONTRACTED REPAIRS	-	-	-	5,261	-	6,242	6,242	6,242	-
341 - TRAVEL, LOCAL IN-DISTRICT	-	10	-	-	-	-	-	-	-
342 - TRAVEL, OUT OF-DISTRICT	-	255	-	-	-	-	-	-	-
389 - OTHER PROF/TECH SERVICES	-	-	-	462	-	-	-	-	-
410 - SUPPLIES	38,186	28,171	-	58,840	-	59,562	59,562	59,562	-
420 - TEXTBOOKS	146,471	22,744	-	98,968	-	233,019	233,019	233,019	-
460 - NON-CONSUMABLE MATERIALS	646	26,390	-	5,769	-	11,802	11,802	11,802	-
470 - COMPUTER SOFTWARE	-	39,324	-	51,170	-	-	-	-	-
640 - DUES AND FEES	1,391	838	-	882	-	872	872	872	-
1122-Middle/ExtraCurricular	**8,349**	**29,980**	**-**	**57,671**	**0.24**	**53,555**	**53,555**	**53,546**	**0.24**
121 - SUBSTITUTE LICENSED	-	-	-	916	-	436	436	436	-
130 - OTHER PAY	-	-	-	280	-	239	239	239	-
144 - EXTRA DUTY ATHLETICS	6,411	24,555	-	42,468	0.24	41,118	41,118	41,118	0.24
211 - PERS T1/T2	421	290	-	2,145	-	1,600	1,600	1,600	-
212 - PERS PICK-UP	385	833	-	2,269	-	1,614	1,614	1,614	-
213 - PERS/BOND	609	1,007	-	3,355	-	2,195	2,195	2,195	-
216 - PERS OPSRP	-	1,292	-	2,614	-	2,758	2,758	2,758	-
220 - FICA WITHHOLDING	490	1,841	-	3,280	-	3,197	3,197	3,197	-
231 - WORKER'S COMP	32	118	-	329	-	397	397	389	-
245 - EMPLOYER PAID TSA	-	30	-	-	-	-	-	-	-
246 - LIFE & LT DISABILITY INS	-	14	-	16	-	-	-	-	-
1123-Outdoor School MS	**6,303**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
130 - OTHER PAY	2,650	-	-	-	-	-	-	-	-
211 - PERS T1/T2	230	-	-	-	-	-	-	-	-
212 - PERS PICK-UP	158	-	-	-	-	-	-	-	-
213 - PERS/BOND	250	-	-	-	-	-	-	-	-
220 - FICA WITHHOLDING	201	-	-	-	-	-	-	-	-
231 - WORKER'S COMP	13	-	-	-	-	-	-	-	-
240 - HEALTH INSURANCE	0	-	-	-	-	-	-	-	-
245 - EMPLOYER PAID TSA	1	-	-	-	-	-	-	-	-
410 - SUPPLIES	2,800	-	-	-	-	-	-	-	-
1131-HS Programs	**6,416,456**	**6,424,693**	**60.07**	**7,069,920**	**64.02**	**7,552,184**	**7,552,184**	**7,601,476**	**65.02**
111 - LICENSED SALARIES	3,389,836	3,480,994	50.82	3,648,177	53.83	3,850,253	3,850,253	3,885,082	54.83
112 - CLASSIFIED SALARIES	315,028	293,586	9.25	285,804	10.19	317,226	317,226	317,226	10.19
121 - SUBSTITUTE LICENSED	100,775	88,161	-	100,281	-	84,556	84,556	84,556	-
122 - SUBSTITUTE CLASSIFIED	12,603	4,681	-	14,451	-	18,323	18,323	18,323	-
130 - OTHER PAY	17,532	36,781	-	36,641	-	19,918	19,918	19,918	-
132 - OVERTIME SALARIES	4,036	129	-	156	-	33	33	33	-
141 - EXTRA OR EXT DUTY CONTR	30,269	1,600	-	11,601	-	11,620	11,620	11,620	-

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
144 - EXTRA DUTY ATHLETICS	5,843	-	-	-	-	-	-	-	-
211 - PERS T1/T2	354,273	363,928	-	399,910	-	461,985	461,985	461,985	-
212 - PERS PICK-UP	224,827	224,601	-	252,650	-	257,200	257,200	259,289	-
213 - PERS/BOND	355,976	359,710	-	400,095	-	407,233	407,233	410,542	-
216 - PERS OPSRP	-	159,545	-	183,427	-	288,713	288,713	293,791	-
220 - FICA WITHHOLDING	289,194	290,883	-	322,931	-	328,229	328,229	330,893	-
231 - WORKER'S COMP	19,615	19,396	-	21,983	-	19,746	19,746	19,018	-
240 - HEALTH INSURANCE	940,360	905,401	-	962,409	-	986,945	986,945	988,695	-
245 - EMPLOYER PAID TSA	16,695	27,220	-	28,915	-	27,597	27,597	27,897	-
246 - LIFE & LT DISABILITY INS	-	1,078	-	1,024	-	930	930	930	-
312 - WORK SHOPS/INSTR PRO IMPR	-	165	-	-	-	-	-	-	-
322 - CONTRACTED REPAIRS	2,625	2,862	-	1,100	-	6,242	6,242	6,242	-
341 - TRAVEL, LOCAL IN-DISTRICT	-	-	-	50	-	232	232	232	-
342 - TRAVEL, OUT OF-DISTRICT	1,452	2,582	-	547	-	2,081	2,081	2,081	-
353 - POSTAGE	12,551	8,620	-	15,300	-	15,606	15,606	15,606	-
389 - OTHER PROF/TECH SERVICES	-	-		243		-	-	-	
410 - SUPPLIES	62,137	60,617	-	69,678	-	77,549	77,549	77,549	-
420 - TEXTBOOKS	211,929	20,692	-	234,183	-	341,646	341,646	341,646	-
460 - NON-CONSUMABLE MATERIALS	41,884	14,723	-	9,284	-	19,227	19,227	19,227	-
470 - COMPUTER SOFTWARE	4,751	55,963	-	41,041	-	8,262	8,262	8,262	-
540 - DEPR EQUIPMENT (>$5,000)	-	-	-	27,000	-	-	-	-	-
640 - DUES AND FEES	2,264	772	-	1,039	-	832	832	832	-
1132-HS Extracurricular	**520,624**	**605,888**	**0.67**	**655,278**	**1.00**	**651,320**	**651,320**	**651,274**	**1.00**
111 - LICENSED SALARIES	40,922	61,126	0.67	64,042	1.00	67,215	67,215	67,215	1.00
112 - CLASSIFIED SALARIES	54	95	-	51	-	-	-	-	-
121 - SUBSTITUTE LICENSED	16,064	23,144	-	18,577	-	12,687	12,687	12,687	-
122 - SUBSTITUTE CLASSIFIED	426	649	-	452	-	283	283	283	-
130 - OTHER PAY	13,752	16,923	-	12,207	-	3,846	3,846	3,846	-
132 - OVERTIME SALARIES	330	115	-	162	-	23	23	23	-
141 - EXTRA OR EXT DUTY CONTR	-	57,663	-	64,801	-	67,319	67,319	67,319	-
144 - EXTRA DUTY ATHLETICS	270,123	254,913	-	266,867	-	288,468	288,468	288,468	-
211 - PERS T1/T2	21,237	16,973	-	15,287	-	18,667	18,667	18,667	-
212 - PERS PICK-UP	15,517	17,793	-	18,891	-	19,356	19,356	19,356	-
213 - PERS/BOND	24,569	28,603	-	29,897	-	30,647	30,647	30,647	-
216 - PERS OPSRP	-	20,440	-	23,484	-	33,447	33,447	33,447	-
220 - FICA WITHHOLDING	26,086	30,966	-	31,800	-	32,041	32,041	32,041	-
231 - WORKER'S COMP	1,857	2,138	-	1,900	-	2,933	2,933	2,849	-
240 - HEALTH INSURANCE	11,507	17,220	-	17,628	-	17,685	17,685	17,724	-
245 - EMPLOYER PAID TSA	201	-	-	-	-	-	-	-	-
246 - LIFE & LT DISABILITY INS	-	68	-	45	-	-	-	-	-
315 - MGMT SVS / CONSUL - INSTR	66,602	49,110	-	65,968	-	46,818	46,818	46,818	-
322 - CONTRACTED REPAIRS	160	3,000	-	3,060	-	3,121	3,121	3,121	-

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
324 - RENTALS	-	450	-	910	-	2,081	2,081	2,081	-
342 - TRAVEL, OUT OF-DISTRICT	2,552	1,000	-	1,020	-	1,040	1,040	1,040	-
410 - SUPPLIES	52	-	-	-	-	-	-	-	-
460 - NON-CONSUMABLE MATERIALS	-	-	-	10,999	-	-	-	-	-
470 - COMPUTER SOFTWARE	1,489	-	-	1,289	-	-	-	-	-
640 - DUES AND FEES	7,125	3,500	-	5,940	-	3,641	3,641	3,641	-
1140-Pre-Kindergarten Programs	**-**	**-**	**-**	**-**	**-**	**208,000**	**208,000**	**208,000**	**-**
311 - INSTRUCTION SERVICES	-	-	-	-	-	208,000	208,000	208,000	-
1210-Talented & Gifted Pgrm	**28,768**	**26,660**	**-**	**31,797**	**-**	**23,404**	**23,404**	**23,404**	**-**
121 - SUBSTITUTE LICENSED	-	267	-	4,142	-	4,225	4,225	4,225	-
130 - OTHER PAY	11,842	11,145	-	12,245	-	7,898	7,898	7,898	-
141 - EXTRA OR EXT DUTY CONTR	10,000	10,000	-	6,539	-	3,076	3,076	3,076	-
211 - PERS T1/T2	947	475	-	5	-	253	253	253	-
212 - PERS PICK-UP	801	762	-	1,074	-	912	912	912	-
213 - PERS/BOND	1,267	1,226	-	1,701	-	1,444	1,444	1,444	-
216 - PERS OPSRP	-	1,042	-	1,750	-	1,986	1,986	1,986	-
220 - FICA WITHHOLDING	1,671	1,636	-	1,485	-	1,163	1,163	1,163	-
231 - WORKER'S COMP	120	107	-	95	-	82	82	82	-
410 - SUPPLIES	2,120	-	-	-	-	2,365	2,365	2,365	-
430 - LIBRARY BOOKS	-	-		2,761		-	-	-	
1221-Therapeutic Learning CTR	**221,215**	**238,616**	**3.94**	**251,544**	**3.07**	**245,792**	**245,792**	**245,806**	**3.07**
111 - LICENSED SALARIES	55,045	57,805	1.00	60,655	1.00	63,752	63,752	63,752	1.00
112 - CLASSIFIED SALARIES	75,081	78,934	2.94	71,471	2.07	58,158	58,158	58,158	2.07
121 - SUBSTITUTE LICENSED	-	-	-	90	-	-	-	-	-
122 - SUBSTITUTE CLASSIFIED	-	-	-	18,743	-	19,210	19,210	19,210	-
130 - OTHER PAY	514	-	-	347	-	-	-	-	-
211 - PERS T1/T2	8,301	-	-	2,264	-	-	-	-	-
212 - PERS PICK-UP	7,581	7,789	-	8,601	-	8,331	8,331	8,331	-
213 - PERS/BOND	12,003	12,536	-	13,618	-	13,191	13,191	13,191	-
216 - PERS OPSRP	-	13,891	-	13,827	-	20,245	20,245	20,245	-
220 - FICA WITHHOLDING	9,022	9,719	-	10,966	-	10,622	10,622	10,622	-
231 - WORKER'S COMP	691	698	-	787	-	667	667	642	-
240 - HEALTH INSURANCE	52,628	56,773	-	49,881	-	50,352	50,352	50,391	-
246 - LIFE & LT DISABILITY INS	-	242	-	211	-	213	213	213	-
410 - SUPPLIES	349	230	-	83	-	1,051	1,051	1,051	-
1229-Structured Learning Ctr	**1,005,674**	**1,095,157**	**21.79**	**1,194,012**	**20.35**	**1,164,208**	**1,164,208**	**1,178,045**	**20.35**
111 - LICENSED SALARIES	91,822	100,631	1.29	74,142	1.29	77,736	77,736	77,736	1.29
112 - CLASSIFIED SALARIES	504,484	546,320	20.50	598,735	19.06	551,955	551,955	551,955	19.06
121 - SUBSTITUTE LICENSED	88	-	-	-	-	-	-	-	-
122 - SUBSTITUTE CLASSIFIED	-	-	-	2,333	-	2,379	2,379	2,379	-
130 - OTHER PAY	6,357	9,369	-	8,244	-	11,568	11,568	11,568	-
132 - OVERTIME SALARIES	-	-	-	55	-	-	-	-	-

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
211 - PERS T1/T2	45,640	36,161	-	26,150	-	25,291	25,291	25,291	-
212 - PERS PICK-UP	33,128	34,534	-	34,720	-	34,484	34,484	37,260	-
213 - PERS/BOND	52,452	55,580	-	54,924	-	54,600	54,600	58,995	-
216 - PERS OPSRP	-	37,449	-	43,484	-	65,388	65,388	72,132	-
220 - FICA WITHHOLDING	42,821	46,630	-	51,068	-	47,595	47,595	47,595	-
231 - WORKER'S COMP	3,214	3,386	-	4,084	-	3,387	3,387	3,259	-
240 - HEALTH INSURANCE	215,582	212,735	-	279,273	-	278,869	278,869	278,919	-
245 - EMPLOYER PAID TSA	-	395	-	174	-	174	174	174	-
246 - LIFE & LT DISABILITY INS	-	1,819	-	1,837	-	1,968	1,968	1,968	-
311 - INSTRUCTION SERVICES	-	300	-	-	-	-	-	-	-
312 - WORK SHOPS/INSTR PRO IMPR	-	600	-	181	-	184	184	184	-
331 - REIMB STUDENT TRANSPORT	2,884	1,915	-	4,042	-	-	-	-	-
342 - TRAVEL, OUT OF-DISTRICT	36	1,706	-	-	-	-	-	-	-
410 - SUPPLIES	7,026	5,627	-	10,154	-	7,684	7,684	7,684	-
420 - TEXTBOOKS	141	-	-	412	-	946	946	946	-
1250-Resource Rooms	**1,999,975**	**2,015,476**	**28.72**	**2,033,798**	**25.67**	**2,102,284**	**2,102,284**	**2,111,641**	**25.67**
111 - LICENSED SALARIES	799,414	838,226	14.00	805,183	13.00	838,360	838,360	838,360	13.00
112 - CLASSIFIED SALARIES	414,552	364,149	14.72	369,216	12.67	369,009	369,009	369,009	12.67
121 - SUBSTITUTE LICENSED	1,209	614	-	1,073	-	1,095	1,095	1,095	-
122 - SUBSTITUTE CLASSIFIED	72	1,125	-	1,028	-	1,048	1,048	1,048	-
130 - OTHER PAY	536	2,982	-	2,913	-	2,971	2,971	2,971	-
141 - EXTRA OR EXT DUTY CONTR	-	200	-	1,014	-	1,014	1,014	1,014	-
211 - PERS T1/T2	97,633	65,570	-	75,325	-	87,405	87,405	87,405	-
212 - PERS PICK-UP	68,657	65,208	-	72,335	-	70,114	70,114	71,949	-
213 - PERS/BOND	108,707	98,005	-	110,834	-	111,014	111,014	113,919	-
216 - PERS OPSRP	-	76,094	-	79,729	-	106,754	106,754	111,214	-
220 - FICA WITHHOLDING	89,918	88,367	-	88,333	-	91,747	91,747	91,747	-
231 - WORKER'S COMP	6,276	6,092	-	6,472	-	5,575	5,575	5,324	-
240 - HEALTH INSURANCE	370,230	357,234	-	358,774	-	355,641	355,641	356,049	-
245 - EMPLOYER PAID TSA	1,700	3,350	-	3,300	-	3,300	3,300	3,300	-
246 - LIFE & LT DISABILITY INS	-	1,169	-	1,200	-	1,282	1,282	1,282	-
341 - TRAVEL, LOCAL IN-DISTRICT	110	77	-	-	-	-	-	-	-
342 - TRAVEL, OUT OF-DISTRICT	-	380	-	61	-	-	-	-	-
389 - OTHER PROF/TECH SERVICES	26,369	26,525	-	27,300	-	27,846	27,846	27,846	-
410 - SUPPLIES	10,215	5,867	-	11,292	-	7,461	7,461	7,461	-
420 - TEXTBOOKS	4,377	14,243	-	16,817	-	20,650	20,650	20,650	-
470 - COMPUTER SOFTWARE	-	-	-	1,599	-	-	-	-	-
1260-Treatment & Habilitation	**256,258**	**288,557**	**2.50**	**410,518**	**3.50**	**373,962**	**373,962**	**373,916**	**3.50**
111 - LICENSED SALARIES	163,562	174,357	2.50	180,671	2.50	186,570	186,570	186,570	2.50
112 - CLASSIFIED SALARIES	-	8,438	-	83,261	1.00	30,999	30,999	30,999	1.00
130 - OTHER PAY	1,550	220	-	-	-	-	-	-	-
211 - PERS T1/T2	16,039	17,924	-	18,584	-	23,744	23,744	23,744	-

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
212 - PERS PICK-UP	9,907	10,688	-	12,589	-	12,982	12,982	12,982	-
213 - PERS/BOND	15,686	17,201	-	19,932	-	20,554	20,554	20,554	-
216 - PERS OPSRP	-	7,096	-	10,045	-	14,262	14,262	14,262	-
220 - FICA WITHHOLDING	12,631	13,666	-	17,069	-	16,552	16,552	16,552	-
231 - WORKER'S COMP	830	906	-	1,135	-	968	968	923	-
240 - HEALTH INSURANCE	12,523	20,138	-	30,614	-	30,215	30,215	30,215	-
245 - EMPLOYER PAID TSA	810	1,650	-	1,650	-	1,650	1,650	1,650	-
246 - LIFE & LT DISABILITY INS	-	35	-	311	-	116	116	116	-
341 - TRAVEL, LOCAL IN-DISTRICT	1,560	1,574	-	2,296	-	551	551	551	-
342 - TRAVEL, OUT OF-DISTRICT	-	97	-	1,507	-	1,595	1,595	1,595	-
389 - OTHER PROF/TECH SERVICES	20,838	13,770	-	29,309	-	31,629	31,629	31,629	-
410 - SUPPLIES	322	796	-	1,545	-	1,576	1,576	1,576	-
1271-Remediation	**528,536**	**572,860**	**6.63**	**602,474**	**6.50**	**622,598**	**622,598**	**626,252**	**6.50**
111 - LICENSED SALARIES	229,509	251,161	3.75	259,530	3.75	270,704	270,704	270,704	3.75
112 - CLASSIFIED SALARIES	73,780	76,613	2.88	74,780	2.75	77,952	77,952	77,952	2.75
121 - SUBSTITUTE LICENSED	656	-	-	-	-	-	-	-	-
130 - OTHER PAY	15,002	16,295	-	23,096	-	23,962	23,962	23,962	-
132 - OVERTIME SALARIES	644	-	-	-	-	-	-	-	-
211 - PERS T1/T2	25,668	19,200	-	21,717	-	23,456	23,456	23,456	-
212 - PERS PICK-UP	18,905	19,777	-	21,528	-	21,459	21,459	22,175	-
213 - PERS/BOND	29,934	31,828	-	33,986	-	33,976	33,976	35,110	-
216 - PERS OPSRP	-	22,452	-	23,956	-	35,071	35,071	36,811	-
220 - FICA WITHHOLDING	23,680	25,013	-	25,791	-	28,273	28,273	28,273	-
231 - WORKER'S COMP	1,661	1,757	-	1,616	-	1,670	1,670	1,597	-
240 - HEALTH INSURANCE	98,316	102,174	-	104,495	-	103,394	103,394	103,530	-
245 - EMPLOYER PAID TSA	844	1,800	-	3,252	-	2,400	2,400	2,400	-
246 - LIFE & LT DISABILITY INS	-	322	-	336	-	282	282	282	-
341 - TRAVEL, LOCAL IN-DISTRICT	9,937	4,469	-	8,393	-	-	-	-	-
1281-Public Alternative Programs	**6,740**	**20,818**	**-**	**18,915**	**-**	**22,889**	**22,889**	**22,889**	**-**
370 - TUITION TO OTHER AGENCIES	6,740	20,818	-	18,915	-	22,889	22,889	22,889	-
1282-HRVHS Alt Ed	**163,520**	**130,201**	**2.00**	**-**	**-**	**-**	**-**	**-**	**-**
111 - LICENSED SALARIES	102,696	79,092	2.00	-	-	-	-	-	-
211 - PERS T1/T2	6,748	-	-	-	-	-	-	-	-
212 - PERS PICK-UP	6,163	4,669	-	-	-	-	-	-	-
213 - PERS/BOND	9,758	7,514	-	-	-	-	-	-	-
216 - PERS OPSRP	-	8,326	-	-	-	-	-	-	-
220 - FICA WITHHOLDING	7,857	5,984	-	-	-	-	-	-	-
231 - WORKER'S COMP	534	396	-	-	-	-	-	-	-
240 - HEALTH INSURANCE	28,170	20,022	-	-	-	-	-	-	-
245 - EMPLOYER PAID TSA	250	675	-	-	-	-	-	-	-
410 - SUPPLIES	1,343	3,525	-	-	-	-	-	-	-
1284-Alternative Program	**-**	**63,977**	**-**	**306,767**	**2.75**	**384,356**	**384,356**	**384,417**	**3.25**

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
111 - LICENSED SALARIES	-	33,883	-	119,238	2.00	151,437	151,437	151,437	2.50
112 - CLASSIFIED SALARIES	-	4,956	-	27,927	0.75	22,255	22,255	22,255	0.75
121 - SUBSTITUTE LICENSED	-	-	-	5,763	-	4,317	4,317	4,317	-
122 - SUBSTITUTE CLASSIFIED	-	-	-	110	-	113	113	113	-
130 - OTHER PAY	-	-	-	9,543	-	24,919	24,919	24,919	-
141 - EXTRA OR EXT DUTY CONTR	-	-	-	-	-	2,200	2,200	2,200	-
212 - PERS PICK-UP	-	2,281	-	9,190	-	10,885	10,885	10,885	-
213 - PERS/BOND	-	3,671	-	14,552	-	17,234	17,234	17,234	-
216 - PERS OPSRP	-	4,068	-	16,390	-	26,377	26,377	26,377	-
220 - FICA WITHHOLDING	-	2,860	-	11,578	-	13,873	13,873	13,873	-
231 - WORKER'S COMP	-	192	-	710	-	848	848	811	-
240 - HEALTH INSURANCE	-	11,748	-	46,051	-	63,962	63,962	64,059	-
245 - EMPLOYER PAID TSA	-	300	-	1,200	-	1,500	1,500	1,500	-
246 - LIFE & LT DISABILITY INS	-	18	-	81	-	83	83	83	-
312 - WORK SHOPS/INSTR PRO IMPR	-	-	-	15,053	-	20,400	20,400	20,400	-
324 - RENTALS	-	-	-	6,000	-	6,120	6,120	6,120	-
341 - TRAVEL, LOCAL IN-DISTRICT	-	-	-	1,070	-	1,091	1,091	1,091	-
342 - TRAVEL, OUT OF-DISTRICT	-	-	-	1,070	-	1,091	1,091	1,091	-
353 - POSTAGE	-	-	-	1,000	-	1,020	1,020	1,020	-
370 - TUITION TO OTHER AGENCIES	-	-		3,068		-	-	-	
410 - SUPPLIES	-	-	-	3,674	-	5,100	5,100	5,100	-
420 - TEXTBOOKS	-	-	-	1,000	-	1,020	1,020	1,020	-
460 - NON-CONSUMABLE MATERIALS	-	-	-	7,344	-	2,391	2,391	2,391	-
470 - COMPUTER SOFTWARE	-	-	-	5,000	-	5,100	5,100	5,100	-
640 - DUES AND FEES	-	-	-	155	-	1,020	1,020	1,020	-
1290-PBIS/RTI	**176,922**	**203,364**	**2.25**	**409,638**	**5.99**	**447,326**	**447,326**	**450,846**	**5.99**
111 - LICENSED SALARIES	49,828	51,851	0.75	52,888	0.75	54,078	54,078	54,078	0.75
112 - CLASSIFIED SALARIES	40,235	41,248	1.50	147,911	5.24	148,882	148,882	148,882	5.24
121 - SUBSTITUTE LICENSED	14,254	13,258	-	20,002	-	10,745	10,745	10,745	-
122 - SUBSTITUTE CLASSIFIED	1,920	1,067	-	1,986	-	1,178	1,178	1,178	-
130 - OTHER PAY	2,103	12,866	-	12,478	-	45,595	45,595	45,595	-
211 - PERS T1/T2	6,453	2,492	-	6,016	-	6,539	6,539	6,539	-
212 - PERS PICK-UP	5,444	5,951	-	11,287	-	14,523	14,523	15,234	-
213 - PERS/BOND	8,620	9,463	-	17,748	-	22,995	22,995	24,120	-
216 - PERS OPSRP	-	8,949	-	16,180	-	30,532	30,532	32,258	-
220 - FICA WITHHOLDING	7,998	8,946	-	16,638	-	19,483	19,483	19,483	-
231 - WORKER'S COMP	566	617	-	999	-	1,213	1,213	1,171	-
240 - HEALTH INSURANCE	17,986	20,841	-	63,895	-	62,973	62,973	62,973	-
245 - EMPLOYER PAID TSA	375	452	-	456	-	450	450	450	-
246 - LIFE & LT DISABILITY INS	-	121	-	451	-	489	489	489	-
312 - WORK SHOPS/INSTR PRO IMPR	7,177	1,534	-	10,578	-	-	-	-	-
341 - TRAVEL, LOCAL IN-DISTRICT	791	1,303	-	438	-	-	-	-	-

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
342 - TRAVEL, OUT OF-DISTRICT	7,119	6,095	-	15,634	-	-	-	-	-
410 - SUPPLIES	6,054	16,309	-	9,151	-	27,650	27,650	27,650	-
420 - TEXTBOOKS	-	-	-	65	-	-	-	-	-
470 - COMPUTER SOFTWARE	-	-	-	4,840	-	-	-	-	-
1291-English Language Learner	**1,224,662**	**1,511,455**	**17.91**	**1,378,037**	**18.22**	**1,412,736**	**1,412,736**	**1,414,574**	**18.22**
111 - LICENSED SALARIES	519,754	575,019	10.01	516,691	8.50	540,677	540,677	540,677	8.50
112 - CLASSIFIED SALARIES	220,844	253,708	7.90	303,539	9.72	283,468	283,468	283,468	9.72
122 - SUBSTITUTE CLASSIFIED	1,051	-	-	7,339	-	7,486	7,486	7,486	-
130 - OTHER PAY	66	-	-	-	-	-	-	-	-
141 - EXTRA OR EXT DUTY CONTR	-	200	-	900	-	900	900	900	-
211 - PERS T1/T2	59,793	29,012	-	30,011	-	30,425	30,425	30,425	-
212 - PERS PICK-UP	41,822	45,924	-	48,789	-	48,904	48,904	49,266	-
213 - PERS/BOND	66,218	71,559	-	77,575	-	77,432	77,432	78,004	-
216 - PERS OPSRP	-	62,532	-	66,710	-	96,691	96,691	97,570	-
220 - FICA WITHHOLDING	54,988	60,515	-	65,452	-	62,857	62,857	62,857	-
231 - WORKER'S COMP	3,834	4,197	-	4,560	-	3,932	3,932	3,761	-
240 - HEALTH INSURANCE	247,435	279,535	-	241,506	-	243,850	243,850	244,044	-
245 - EMPLOYER PAID TSA	2,079	3,807	-	2,850	-	2,850	2,850	2,850	-
246 - LIFE & LT DISABILITY INS	-	872	-	910	-	1,006	1,006	1,006	-
410 - SUPPLIES	2,500	2,159	-	4,083	-	3,951	3,951	3,951	-
413 - ADDITIONAL WORKBOOKS	-	186	-	146	-	149	149	149	-
419 - INTERVENTIONS MATERIALS	-	117,421	-	6,976	-	8,160	8,160	8,160	-
470 - COMPUTER SOFTWARE	4,279	4,810	-	-	-	-	-	-	-
1292-Teen Parenting	**1,577**	**1,897**	**-**	**1,199**	**-**	**1,561**	**1,561**	**1,561**	**-**
410 - SUPPLIES	1,577	1,897	-	1,199	-	1,561	1,561	1,561	-
1296-Tutoring	**26,955**	**26,836**	**-**	**32,783**	**-**	**33,051**	**33,051**	**33,051**	**-**
112 - CLASSIFIED SALARIES	167	16	-	20	-	-	-	-	-
122 - SUBSTITUTE CLASSIFIED	215	-	-	-	-	-	-	-	-
130 - OTHER PAY	22,090	21,950	-	23,240	-	23,925	23,925	23,925	-
132 - OVERTIME SALARIES	-	11	-	-	-	-	-	-	-
211 - PERS T1/T2	805	503	-	3,178	-	-	-	-	-
212 - PERS PICK-UP	584	656	-	1,405	-	1,435	1,435	1,435	-
213 - PERS/BOND	925	1,056	-	2,124	-	2,273	2,273	2,273	-
216 - PERS OPSRP	-	834	-	589	-	3,488	3,488	3,488	-
220 - FICA WITHHOLDING	1,698	1,661	-	1,796	-	1,830	1,830	1,830	-
231 - WORKER'S COMP	146	114	-	109	-	100	100	100	-
240 - HEALTH INSURANCE	9	-	-	-	-	-	-	-	-
246 - LIFE & LT DISABILITY INS	-	2	-	2	-	-	-	-	-
341 - TRAVEL, LOCAL IN-DISTRICT	-	34	-	321	-	-	-	-	-
342 - TRAVEL, OUT OF-DISTRICT	316	-	-	-	-	-	-	-	-
1299-Other Programs-NDI/Klahre	**501,516**	**528,269**	**-**	**609,696**	**-**	**621,890**	**621,890**	**621,890**	**-**
319 - OTHER INSTRUCT/PROF/TECH	501,516	528,269	-	609,696	-	621,890	621,890	621,890	-

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
2110-Attendance & Social Work	**50,000**	**50,000**	**-**	**50,000**	**-**	**50,000**	**50,000**	**50,000**	**-**
385 - MGMT SVS/CONSUL-NON INSTR	50,000	50,000	-	50,000	-	50,000	50,000	50,000	-
2122-Counseling Services	**1,179,438**	**1,210,409**	**12.18**	**1,352,331**	**12.89**	**1,554,204**	**1,554,204**	**1,554,399**	**13.89**
111 - LICENSED SALARIES	715,930	717,673	10.80	767,032	11.50	860,699	860,699	860,699	12.50
112 - CLASSIFIED SALARIES	35,305	44,760	1.38	46,413	1.39	47,888	47,888	47,888	1.39
121 - SUBSTITUTE LICENSED	-	-	-	130	-	4,429	4,429	4,429	-
130 - OTHER PAY	-	394	-	1,139	-	1,118	1,118	1,118	-
132 - OVERTIME SALARIES	997	-	-	-	-	-	-	-	-
141 - EXTRA OR EXT DUTY CONTR	7,757	6,298	-	17,439	-	17,439	17,439	17,439	-
211 - PERS T1/T2	64,738	41,952	-	48,022	-	75,518	75,518	75,518	-
212 - PERS PICK-UP	43,591	42,318	-	47,801	-	55,783	55,783	55,783	-
213 - PERS/BOND	69,020	61,968	-	67,412	-	79,488	79,488	79,488	-
216 - PERS OPSRP	-	47,465	-	53,396	-	80,581	80,581	80,581	-
220 - FICA WITHHOLDING	56,333	55,360	-	63,341	-	71,123	71,123	71,123	-
231 - WORKER'S COMP	3,829	3,815	-	4,354	-	4,337	4,337	4,143	-
240 - HEALTH INSURANCE	172,336	174,741	-	204,098	-	222,688	222,688	223,077	-
245 - EMPLOYER PAID TSA	3,224	5,694	-	5,381	-	6,000	6,000	6,000	-
246 - LIFE & LT DISABILITY INS	-	132	-	163	-	172	172	172	-
312 - WORK SHOPS/INSTR PRO IMPR	-	1,220	-	1,696	-	-	-	-	-
341 - TRAVEL, LOCAL IN-DISTRICT	-	102	-	451	-	460	460	460	-
342 - TRAVEL, OUT OF-DISTRICT	-	58	-	59	-	60	60	60	-
410 - SUPPLIES	5,801	5,912	-	4,529	-	6,294	6,294	6,294	-
420 - TEXTBOOKS	-	99	-	18,453	-	18,877	18,877	18,877	-
640 - DUES AND FEES	576	445	-	1,022	-	1,248	1,248	1,248	-
2134-Nurse Services	**69,620**	**71,010**	**-**	**80,334**	**-**	**81,219**	**81,219**	**81,219**	**-**
313 - STUDENT SERVICES	69,620	71,010	-	72,430	-	73,157	73,157	73,157	-
389 - OTHER PROF/TECH SERVICES	-	-	-	7,904	-	8,062	8,062	8,062	-
2139-Other Health Services	**20,099**	**24,729**	**0.19**	**18,292**	**0.19**	**19,854**	**19,854**	**19,853**	**0.19**
112 - CLASSIFIED SALARIES	5,300	5,411	0.19	5,525	0.19	5,650	5,650	5,650	0.19
122 - SUBSTITUTE CLASSIFIED	-	-	-	209	-	214	214	214	-
130 - OTHER PAY	-	1,265	-	583	-	1,316	1,316	1,316	-
211 - PERS T1/T2	335	-	-	232	-	-	-	-	-
212 - PERS PICK-UP	306	307	-	405	-	418	418	418	-
213 - PERS/BOND	484	494	-	642	-	661	661	661	-
216 - PERS OPSRP	-	547	-	568	-	1,015	1,015	1,015	-
220 - FICA WITHHOLDING	314	419	-	517	-	532	532	532	-
231 - WORKER'S COMP	29	36	-	40	-	36	36	35	-
240 - HEALTH INSURANCE	3,153	3,446	-	3,372	-	3,688	3,688	3,688	-
246 - LIFE & LT DISABILITY INS	-	20	-	17	-	20	20	20	-
389 - OTHER PROF/TECH SERVICES	10,180	12,783	-	6,181	-	6,305	6,305	6,305	-
2140-Psychological Srvs	**124,086**	**183,666**	**2.00**	**274,817**	**2.25**	**278,942**	**278,942**	**310,865**	**2.25**
111 - LICENSED SALARIES	72,300	116,941	2.00	154,420	2.25	141,557	141,557	161,314	2.25

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
121 - SUBSTITUTE LICENSED	-	-	-	241	-	2,914	2,914	2,914	-
141 - EXTRA OR EXT DUTY CONTR	-	-	-	1,126	-	8,895	8,895	8,895	-
211 - PERS T1/T2	8,141	-	-	-	-	-	-	-	-
212 - PERS PICK-UP	4,338	6,192	-	9,333	-	9,202	9,202	10,387	-
213 - PERS/BOND	6,869	4,245	-	9,995	-	14,570	14,570	16,447	-
216 - PERS OPSRP	-	11,043	-	16,643	-	22,361	22,361	25,241	-
220 - FICA WITHHOLDING	5,531	8,616	-	11,472	-	11,733	11,733	13,244	-
231 - WORKER'S COMP	360	578	-	664	-	678	678	731	-
240 - HEALTH INSURANCE	16,652	30,078	-	39,718	-	35,370	35,370	39,879	-
245 - EMPLOYER PAID TSA	-	448	-	752	-	600	600	750	-
312 - WORK SHOPS/INSTR PRO IMPR	-	864	-	-	-	899	899	899	-
313 - STUDENT SERVICES	-	-	-	2,313	-	2,645	2,645	2,645	-
341 - TRAVEL, LOCAL IN-DISTRICT	3,391	3,004	-	4,675	-	2,585	2,585	2,585	-
342 - TRAVEL, OUT OF-DISTRICT	-	252	-	1,587	-	1,618	1,618	1,618	-
389 - OTHER PROF/TECH SERVICES	-	-	-	16,013	-	16,333	16,333	16,333	-
410 - SUPPLIES	6,504	1,405	-	5,866	-	6,982	6,982	6,982	-
2152-Speech Pathology Services	**415,798**	**389,253**	**3.50**	**450,533**	**4.00**	**486,184**	**486,184**	**486,261**	**4.00**
111 - LICENSED SALARIES	253,423	235,827	3.50	271,413	4.00	281,007	281,007	281,007	4.00
121 - SUBSTITUTE LICENSED	2,730	-	-	7,518	-	9,890	9,890	9,890	-
130 - OTHER PAY	1,426	-	-	656	-	226	226	226	-
211 - PERS T1/T2	25,010	24,013	-	29,929	-	38,437	38,437	38,437	-
212 - PERS PICK-UP	15,209	13,922	-	15,639	-	17,467	17,467	17,467	-
213 - PERS/BOND	24,082	22,406	-	24,762	-	27,657	27,657	27,657	-
216 - PERS OPSRP	-	8,799	-	7,912	-	14,467	14,467	14,467	-
220 - FICA WITHHOLDING	18,540	16,725	-	20,633	-	22,271	22,271	22,271	-
231 - WORKER'S COMP	1,297	1,165	-	1,184	-	1,308	1,308	1,249	-
240 - HEALTH INSURANCE	66,993	61,249	-	63,765	-	63,999	63,999	64,135	-
245 - EMPLOYER PAID TSA	750	950	-	2,025	-	2,100	2,100	2,100	-
341 - TRAVEL, LOCAL IN-DISTRICT	1,945	1,482	-	2,091	-	4,136	4,136	4,136	-
342 - TRAVEL, OUT OF-DISTRICT	-	82	-	66	-	68	68	68	-
389 - OTHER PROF/TECH SERVICES	3,505	285	-	-	-	-	-	-	-
410 - SUPPLIES	687	2,349	-	2,896	-	3,107	3,107	3,107	-
460 - NON-CONSUMABLE MATERIALS	-	-	-	45	-	46	46	46	-
470 - COMPUTER SOFTWARE	199	-	-	-	-	-	-	-	-
2191-Special Education Admin	**262,119**	**266,068**	**1.70**	**289,615**	**1.70**	**434,411**	**434,411**	**434,427**	**2.70**
111 - LICENSED SALARIES	-	-	-	-	-	69,861	69,861	69,861	1.00
112 - CLASSIFIED SALARIES	29,031	26,921	0.75	30,032	0.75	35,104	35,104	35,104	0.75
113 - ADMINISTRATORS	107,701	109,843	0.95	112,028	0.95	114,536	114,536	114,536	0.95
121 - SUBSTITUTE LICENSED	5,934	9,083	-	8,175	-	6,816	6,816	6,816	-
122 - SUBSTITUTE CLASSIFIED	220	154	-	362	-	168	168	168	-
130 - OTHER PAY	9,930	5,388	-	8,195	-	33,348	33,348	33,348	-
132 - OVERTIME SALARIES	152	-	-	-	-	-	-	-	-

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
141 - EXTRA OR EXT DUTY CONTR	-	-	-	-	-	3,852	3,852	3,852	-
211 - PERS T1/T2	16,565	21,800	-	23,399	-	29,699	29,699	29,699	-
212 - PERS PICK-UP	9,002	8,518	-	9,035	-	15,508	15,508	15,508	-
213 - PERS/BOND	14,253	13,707	-	14,270	-	24,554	24,554	24,554	-
216 - PERS OPSRP	-	638	-	519	-	16,066	16,066	16,066	-
220 - FICA WITHHOLDING	11,203	11,239	-	11,857	-	20,067	20,067	20,067	-
231 - WORKER'S COMP	779	746	-	677	-	1,194	1,194	1,148	-
240 - HEALTH INSURANCE	24,966	25,396	-	26,033	-	43,900	43,900	43,962	-
245 - EMPLOYER PAID TSA	3,182	4,321	-	4,321	-	5,221	5,221	5,221	-
246 - LIFE & LT DISABILITY INS	-	679	-	667	-	687	687	687	-
312 - WORK SHOPS/INSTR PRO IMPR	1,061	2,059	-	8,064	-	1,576	1,576	1,576	-
324 - RENTALS	-	424	-	-	-	-	-	-	-
341 - TRAVEL, LOCAL IN-DISTRICT	837	918	-	905	-	929	929	929	-
342 - TRAVEL, OUT OF-DISTRICT	278	4,499	-	6,673	-	647	647	647	-
353 - POSTAGE	-	-		76		-	-	-	
389 - OTHER PROF/TECH SERVICES	13,730	266	-	-	-	-	-	-	-
410 - SUPPLIES	3,226	5,060	-	5,679	-	5,633	5,633	5,633	-
460 - NON-CONSUMABLE MATERIALS	-	13,813	-	7,628	-	4,203	4,203	4,203	-
470 - COMPUTER SOFTWARE	9,225	-	-	10,332	-	-	-	-	-
640 - DUES AND FEES	845	595	-	690	-	841	841	841	-
2210-Instruction Improvement	**324,507**	**396,654**	**2.00**	**486,286**	**3.00**	**631,662**	**631,662**	**627,916**	**4.00**
111 - LICENSED SALARIES	68,084	69,446	1.00	142,068	2.00	218,343	218,343	218,343	3.00
112 - CLASSIFIED SALARIES	17,527	18,391	0.50	19,288	0.50	22,758	22,758	19,978	0.50
113 - ADMINISTRATORS	56,685	49,887	0.50	58,962	0.50	60,282	60,282	60,282	0.50
121 - SUBSTITUTE LICENSED	8,413	5,304	-	11,457	-	6,452	6,452	6,452	-
130 - OTHER PAY	2,479	7,375	-	4,368	-	32,423	32,423	32,423	-
141 - EXTRA OR EXT DUTY CONTR	-	9,934	-	8,243	-	11,266	11,266	11,266	-
211 - PERS T1/T2	13,912	11,169	-	14,757	-	18,533	18,533	18,533	-
212 - PERS PICK-UP	8,886	9,189	-	13,409	-	20,807	20,807	20,647	-
213 - PERS/BOND	14,070	14,763	-	21,217	-	32,945	32,945	32,691	-
216 - PERS OPSRP	-	8,958	-	14,073	-	37,071	37,071	36,682	-
220 - FICA WITHHOLDING	11,613	12,092	-	18,235	-	26,824	26,824	26,619	-
231 - WORKER'S COMP	777	796	-	1,046	-	1,599	1,599	1,522	-
240 - HEALTH INSURANCE	33,422	33,362	-	55,365	-	71,042	71,042	71,171	-
245 - EMPLOYER PAID TSA	2,004	2,442	-	3,414	-	4,314	4,314	4,314	-
246 - LIFE & LT DISABILITY INS	-	328	-	365	-	381	381	370	-
312 - WORK SHOPS/INSTR PRO IMPR	1,333	-	-	2,783	-	1,419	1,419	1,419	-
341 - TRAVEL, LOCAL IN-DISTRICT	-	99	-	83	-	54	54	54	-
342 - TRAVEL, OUT OF-DISTRICT	100	163	-	-	-	-	-	-	-
410 - SUPPLIES	2,198	11,483	-	2,319	-	441	441	441	-
419 - INTERVENTIONS MATERIALS	65,392	66,322	-	27,637	-	44,358	44,358	44,358	-
420 - TEXTBOOKS	1,536	-	-	-	-	1,576	1,576	1,576	-

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
460 - NON-CONSUMABLE MATERIALS	210	60,113	-	798	-	814	814	814	-
470 - COMPUTER SOFTWARE	-	4,444	-	55,039	-	16,259	16,259	16,259	-
640 - DUES AND FEES	15,867	595	-	11,362	-	1,703	1,703	1,703	-
343 - TRAVEL, STUDNTS, OUT DIST	-	-		0		-	-	-	
2212-Inst/Curr Development	**33,293**	**14,219**	**-**	**46,822**	**-**	**58,272**	**58,272**	**58,272**	**-**
112 - CLASSIFIED SALARIES	3	-	-	20	-	-	-	-	-
121 - SUBSTITUTE LICENSED	10,155	3,477	-	1,981	-	10,833	10,833	10,833	-
130 - OTHER PAY	4,569	-	-	3,651	-	2,805	2,805	2,805	-
211 - PERS T1/T2	578	42	-	37	-	-	-	-	-
212 - PERS PICK-UP	477	31	-	225	-	818	818	818	-
213 - PERS/BOND	755	50	-	2,012	-	1,296	1,296	1,296	-
216 - PERS OPSRP	-	27	-	377	-	1,989	1,989	1,989	-
220 - FICA WITHHOLDING	1,079	265	-	1,618	-	1,043	1,043	1,043	-
231 - WORKER'S COMP	78	18	-	98	-	57	57	57	-
240 - HEALTH INSURANCE	0	-	-	-	-	-	-	-	-
245 - EMPLOYER PAID TSA	-	-	-	7	-	-	-	-	-
246 - LIFE & LT DISABILITY INS	-	0	-	2	-	-	-	-	-
324 - RENTALS	9,736	9,638	-	12,441	-	12,690	12,690	12,690	-
331 - REIMB STUDENT TRANSPORT	-	-	-	6,762	-	1,009	1,009	1,009	-
341 - TRAVEL, LOCAL IN-DISTRICT	423	149	-	968	-	1,307	1,307	1,307	-
342 - TRAVEL, OUT OF-DISTRICT	268	-	-	6,417	-	7,757	7,757	7,757	-
389 - OTHER PROF/TECH SERVICES	-	-	-	-	-	7,356	7,356	7,356	-
410 - SUPPLIES	5,172	520	-	10,077	-	9,180	9,180	9,180	-
460 - NON-CONSUMABLE MATERIALS	-	-	-	129	-	132	132	132	-
2218-Accreditation	**300**	**5,126**	**-**	**1,200**	**-**	**936**	**936**	**936**	**-**
342 - TRAVEL, OUT OF-DISTRICT	-	2,026	-	-	-	-	-	-	-
640 - DUES AND FEES	300	3,100	-	1,200	-	936	936	936	-
2219-Oth Improvement of Instruction	**-**	**-**	**-**	**135,372**	**0.50**	**153,142**	**153,142**	**153,143**	**0.40**
112 - CLASSIFIED SALARIES	-	-	-	27	-	-	-	-	-
113 - ADMINISTRATORS	-	-	-	55,667	0.50	42,028	42,028	42,028	0.40
121 - SUBSTITUTE LICENSED	-	-	-	8,856	-	8,878	8,878	8,878	-
122 - SUBSTITUTE CLASSIFIED	-	-	-	921	-	939	939	939	-
130 - OTHER PAY	-	-	-	7,856	-	10,754	10,754	10,754	-
132 - OVERTIME SALARIES	-			107		-	-	-	
211 - PERS T1/T2	-	-	-	8,983	-	8,418	8,418	8,418	-
212 - PERS PICK-UP	-	-	-	3,551	-	3,756	3,756	3,756	-
213 - PERS/BOND	-	-	-	5,606	-	5,947	5,947	5,947	-
216 - PERS OPSRP	-	-	-	377	-	2,999	2,999	2,999	-
220 - FICA WITHHOLDING	-	-	-	5,032	-	4,789	4,789	4,789	-
231 - WORKER'S COMP	-	-	-	295	-	279	279	270	-
240 - HEALTH INSURANCE	-	-	-	8,464	-	7,548	7,548	7,557	-
245 - EMPLOYER PAID TSA	-	-	-	2,085	-	1,819	1,819	1,819	-

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
246 - LIFE & LT DISABILITY INS	-	-	-	241	-	212	212	212	-
315 - MGMT SVS / CONSUL - INSTR	-	-	-	-	-	40,000	40,000	40,000	-
341 - TRAVEL, LOCAL IN-DISTRICT	-	-	-	1,601	-	3,060	3,060	3,060	-
342 - TRAVEL, OUT OF-DISTRICT	-	-	-	6,802	-	7,142	7,142	7,142	-
389 - OTHER PROF/TECH SERVICES	-	-	-	300	-	-	-	-	-
410 - SUPPLIES	-	-	-	9,572	-	3,101	3,101	3,101	-
460 - NON-CONSUMABLE MATERIALS	-	-		7,582		-	-	-	
640 - DUES AND FEES	-	-	-	1,445	-	1,474	1,474	1,474	-
2222-School Library Services	**394,831**	**457,235**	**7.18**	**453,627**	**7.13**	**443,690**	**443,690**	**448,612**	**7.13**
111 - LICENSED SALARIES	25,081	26,461	0.50	27,888	0.50	29,432	29,432	29,432	0.50
112 - CLASSIFIED SALARIES	183,403	194,995	6.68	216,320	6.63	207,075	207,075	207,075	6.63
121 - SUBSTITUTE LICENSED	-	178	-	-	-	182	182	182	-
122 - SUBSTITUTE CLASSIFIED	2,209	1,504	-	4,244	-	1,917	1,917	1,917	-
130 - OTHER PAY	921	1,383	-	1,063	-	1,446	1,446	1,446	-
132 - OVERTIME SALARIES	42	-	-	-	-	-	-	-	-
141 - EXTRA OR EXT DUTY CONTR	-	-	-	2,642	-	2,642	2,642	2,642	-
211 - PERS T1/T2	16,076	9,060	-	8,563	-	11,091	11,091	11,091	-
212 - PERS PICK-UP	11,554	12,073	-	12,744	-	13,077	13,077	14,065	-
213 - PERS/BOND	18,294	19,429	-	20,179	-	20,727	20,727	22,290	-
216 - PERS OPSRP	-	15,482	-	17,012	-	23,737	23,737	26,137	-
220 - FICA WITHHOLDING	14,943	15,562	-	15,991	-	17,949	17,949	17,949	-
231 - WORKER'S COMP	1,125	1,161	-	1,039	-	1,189	1,189	1,141	-
240 - HEALTH INSURANCE	71,081	81,331	-	72,798	-	72,201	72,201	72,221	-
246 - LIFE & LT DISABILITY INS	-	641	-	690	-	709	709	709	-
310 - INSTR PROF TECH SERVICES	3,208	3,534	-	2,918	-	3,121	3,121	3,121	-
341 - TRAVEL, LOCAL IN-DISTRICT	295	468	-	719	-	363	363	363	-
342 - TRAVEL, OUT OF-DISTRICT	778	132	-	302	-	545	545	545	-
389 - OTHER PROF/TECH SERVICES	-	-	-	200	-	204	204	204	-
410 - SUPPLIES	14,996	19,426	-	17,742	-	7,240	7,240	7,240	-
430 - LIBRARY BOOKS	7,528	40,952	-	16,613	-	13,909	13,909	13,909	-
440 - PERIODICALS	4,106	3,174	-	3,380	-	3,702	3,702	3,702	-
460 - NON-CONSUMABLE MATERIALS	974	934	-	1,203	-	1,355	1,355	1,355	-
470 - COMPUTER SOFTWARE	18,214	9,353	-	9,324	-	9,878	9,878	9,878	-
640 - DUES AND FEES	-	-		52		-	-	-	
2223-Multimedia Services	**812**	**-**	**-**	**10,089**	**-**	**11,914**	**11,914**	**11,914**	**-**
410 - SUPPLIES	347	-	-	665	-	1,301	1,301	1,301	-
460 - NON-CONSUMABLE MATERIALS	465	-	-	9,424	-	10,093	10,093	10,093	-
470 - COMPUTER SOFTWARE	-	-	-	-	-	520	520	520	-
2230-Assessment & Testing	**56,144**	**31,686**	**-**	**44,474**	**-**	**14,326**	**14,326**	**14,326**	**-**
112 - CLASSIFIED SALARIES	34	34	-	35	-	-	-	-	-
121 - SUBSTITUTE LICENSED	10,252	14,986	-	3,837	-	-	-	-	-
122 - SUBSTITUTE CLASSIFIED	734	1,097	-	4,028	-	-	-	-	-

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
130 - OTHER PAY	8,909	6,261	-	16,140	-	-	-	-	-
211 - PERS T1/T2	783	591	-	6,325	-	-	-	-	-
212 - PERS PICK-UP	595	538	-	2,618	-	-	-	-	-
213 - PERS/BOND	943	862	-	4,142	-	-	-	-	-
216 - PERS OPSRP	-	565	-	530	-	-	-	-	-
220 - FICA WITHHOLDING	1,512	1,703	-	3,630	-	-	-	-	-
231 - WORKER'S COMP	107	118	-	221	-	-	-	-	-
240 - HEALTH INSURANCE	3	-	-	-	-	-	-	-	-
246 - LIFE & LT DISABILITY INS	-	2	-	2	-	-	-	-	-
341 - TRAVEL, LOCAL IN-DISTRICT	132	80	-	40	-	-	-	-	-
342 - TRAVEL, OUT OF-DISTRICT	331	31	-	342	-	-	-	-	-
410 - SUPPLIES	3,981	2,610	-	3,689	-	1,959	1,959	1,959	-
470 - COMPUTER SOFTWARE	27,827	2,208	-	(1,104)	-	12,366	12,366	12,366	-
2240-Professional Dvlmnt-Staff	**155,070**	**313,761**	**-**	**444,942**	**-**	**540,359**	**540,359**	**540,356**	**-**
112 - CLASSIFIED SALARIES	18	55	-	35	-	-	-	-	-
121 - SUBSTITUTE LICENSED	17,435	72,439	-	53,201	-	66,835	66,835	66,835	-
122 - SUBSTITUTE CLASSIFIED	413	519	-	1,219	-	939	939	939	-
130 - OTHER PAY	8,563	54,240	-	97,226	-	123,355	123,355	123,355	-
132 - OVERTIME SALARIES	-	-	-	197	-	-	-	-	-
141 - EXTRA OR EXT DUTY CONTR	-	-	-	11,955	-	11,955	11,955	11,955	-
211 - PERS T1/T2	841	3,666	-	15,003	-	1,157	1,157	1,157	-
212 - PERS PICK-UP	683	4,076	-	8,414	-	12,185	12,185	12,185	-
213 - PERS/BOND	1,082	6,452	-	13,182	-	19,293	19,293	19,293	-
216 - PERS OPSRP	-	4,866	-	7,373	-	28,617	28,617	28,617	-
220 - FICA WITHHOLDING	2,033	9,622	-	13,049	-	15,536	15,536	15,536	-
231 - WORKER'S COMP	142	652	-	786	-	1,116	1,116	1,113	-
240 - HEALTH INSURANCE	0	36	-	-	-	-	-	-	-
245 - EMPLOYER PAID TSA	-	9	-	26	-	-	-	-	-
246 - LIFE & LT DISABILITY INS	-	8	-	1	-	-	-	-	-
310 - INSTR PROF TECH SERVICES	-	-	-	9,659	-	9,690	9,690	9,690	-
312 - WORK SHOPS/INSTR PRO IMPR	197	-	-	550	-	1,363	1,363	1,363	-
314 - PROF DEV TUITION REIMB	-	18,674	-	61,591	-	100,000	100,000	100,000	-
315 - MGMT SVS / CONSUL - INSTR	63,121	69,225	-	41,500	-	42,330	42,330	42,330	-
331 - REIMB STUDENT TRANSPORT	-	3,933	-	100	-	102	102	102	-
341 - TRAVEL, LOCAL IN-DISTRICT	825	1,270	-	1,711	-	1,667	1,667	1,667	-
342 - TRAVEL, OUT OF-DISTRICT	37,461	46,929	-	83,732	-	80,974	80,974	80,974	-
353 - POSTAGE	-	-	-	452	-	461	461	461	-
389 - OTHER PROF/TECH SERVICES	-	-	-	913	-	2,102	2,102	2,102	-
410 - SUPPLIES	13,620	16,034	-	14,103	-	11,540	11,540	11,540	-
460 - NON-CONSUMABLE MATERIALS	-	1,054	-	-	-	-	-	-	-
640 - DUES AND FEES	8,636	-	-	8,963	-	9,142	9,142	9,142	-
2242-Professional Dvlmnt-Admin	**8,004**	**10,426**	**-**	**9,407**	**-**	**9,596**	**9,596**	**9,596**	**-**

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
314 - PROF DEV TUITION REIMB	8,004	10,426	-	9,407	-	9,596	9,596	9,596	-
2310-Board of Education Serv	**186,425**	**202,343**	**-**	**521,748**	**-**	**471,811**	**471,811**	**506,426**	**-**
122 - SUBSTITUTE CLASSIFIED	74	-	-	-	-	-	-	-	-
130 - OTHER PAY	119	-	-	-	-	-	-	-	-
211 - PERS T1/T2	8	-	-	-	-	-	-	-	-
212 - PERS PICK-UP	7	-	-	-	-	-	-	-	-
213 - PERS/BOND	11	-	-	-	-	-	-	-	-
220 - FICA WITHHOLDING	14	-	-	-	-	-	-	-	-
231 - WORKER'S COMP	1	-	-	-	-	-	-	-	-
315 - MGMT SVS / CONSUL - INSTR	-	-	-	85,908	-	78,717	78,717	78,717	-
342 - TRAVEL, OUT OF-DISTRICT	6,070	8,022	-	7,176	-	7,319	7,319	7,319	-
353 - POSTAGE	211	2,746	-	286	-	291	291	291	-
354 - ADVERTISING	440	728	-	2,060	-	2,102	2,102	2,102	-
355 - PRINTING AND BINDING	1,872	-	-	-	-	1,632	1,632	1,632	-
381 - AUDIT SERVICES	26,500	40,220	-	74,770	-	41,115	41,115	41,115	-
382 - LEGAL SERVICES	10,715	26,196	-	46,505	-	26,055	26,055	60,670	-
384 - NEGOTIATIONS & LABOR LAW	19,573	-	-	25,604	-	26,116	26,116	26,116	-
385 - MGMT SVS/CONSUL-NON INSTR	-	-	-	50,000	-	51,000	51,000	51,000	-
388 - ELECTION SERVICES	5,105	-	-	3,624	-	-	-	-	-
389 - OTHER PROF/TECH SERVICES	-	36	-	103,922	-	117,123	117,123	117,123	-
410 - SUPPLIES	14,132	22,534	-	18,230	-	13,712	13,712	13,712	-
460 - NON-CONSUMABLE MATERIALS	-	278	-	-	-	-	-	-	-
640 - DUES AND FEES	9,300	8,745	-	9,951	-	10,508	10,508	10,508	-
651 - LIABILITY INSURANCE	89,304	89,867	-	88,573	-	93,002	93,002	93,002	-
652 - FIDELITY BONDS	2,970	2,970	-	2,970	-	3,119	3,119	3,119	-
349 - OTHER TRAVEL	-	-		2,170		-	-	-	
2321-Office of Superintendent	**346,776**	**358,646**	**2.00**	**430,133**	**2.00**	**416,634**	**416,634**	**431,979**	**2.00**
112 - CLASSIFIED SALARIES	57,149	56,855	1.00	64,639	1.00	59,713	59,713	59,713	1.00
113 - ADMINISTRATORS	148,750	151,545	1.00	169,333	1.00	159,258	159,258	164,700	1.00
121 - SUBSTITUTE LICENSED	-	446	-	180	-	-	-	-	-
130 - OTHER PAY	166	79	-	1,327	-	3,864	3,864	3,864	-
132 - OVERTIME SALARIES	2,671	2,615	-	3,040	-	3,100	3,100	3,100	-
211 - PERS T1/T2	23,230	31,978	-	33,809	-	33,101	33,101	32,689	-
212 - PERS PICK-UP	12,379	11,970	-	12,667	-	10,333	10,333	13,653	-
213 - PERS/BOND	19,601	19,264	-	20,055	-	16,361	16,361	21,617	-
216 - PERS OPSRP	-	-	-	32	-	1,015	1,015	9,383	-
220 - FICA WITHHOLDING	14,191	14,544	-	16,141	-	16,030	16,030	16,152	-
231 - WORKER'S COMP	1,022	995	-	1,070	-	1,054	1,054	1,005	-
240 - HEALTH INSURANCE	33,865	33,594	-	34,590	-	35,196	35,196	35,976	-
245 - EMPLOYER PAID TSA	5,920	7,800	-	12,000	-	12,000	12,000	4,500	-
246 - LIFE & LT DISABILITY INS	-	912	-	904	-	933	933	951	-
315 - MGMT SVS / CONSUL - INSTR	-	1,698	-	31,120	-	31,742	31,742	31,742	-

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
324 - RENTALS	1,179	1,096	-	1,336	-	971	971	971	-
341 - TRAVEL, LOCAL IN-DISTRICT	262	259	-	437	-	467	467	467	-
342 - TRAVEL, OUT OF-DISTRICT	10,600	12,704	-	7,816	-	13,093	13,093	13,093	-
351 - TELEPHONE	480	480	-	360	-	499	499	499	-
353 - POSTAGE	529	-	-	523	-	833	833	833	-
389 - OTHER PROF/TECH SERVICES	2,233	170	-	170	-	176	176	176	-
410 - SUPPLIES	9,548	6,268	-	16,176	-	14,541	14,541	14,541	-
460 - NON-CONSUMABLE MATERIALS	-	-	-	-	-	194	194	194	-
640 - DUES AND FEES	3,001	3,374	-	2,410	-	2,156	2,156	2,156	-
2410-Office of the Principal	**2,717,767**	**3,067,958**	**27.29**	**3,307,764**	**27.64**	**3,923,055**	**3,923,055**	**3,932,473**	**31.04**
112 - CLASSIFIED SALARIES	379,565	469,110	15.89	521,183	15.94	522,239	522,239	522,239	15.94
113 - ADMINISTRATORS	1,117,095	1,160,324	11.40	1,219,719	11.70	1,553,935	1,553,935	1,553,935	15.10
121 - SUBSTITUTE LICENSED	1,053	713	-	1,621	-	918	918	918	-
122 - SUBSTITUTE CLASSIFIED	10,838	9,881	-	21,695	-	23,209	23,209	23,209	-
130 - OTHER PAY	2,048	2,520	-	2,781	-	2,588	2,588	2,588	-
132 - OVERTIME SALARIES	1,861	269	-	290	-	296	296	296	-
211 - PERS T1/T2	141,383	152,861	-	155,551	-	198,454	198,454	198,454	-
212 - PERS PICK-UP	89,785	93,401	-	106,234	-	122,880	122,880	124,769	-
213 - PERS/BOND	142,160	150,319	-	167,857	-	194,560	194,560	197,551	-
216 - PERS OPSRP	-	64,530	-	84,664	-	154,151	154,151	158,742	-
220 - FICA WITHHOLDING	112,619	122,830	-	135,553	-	159,339	159,339	159,339	-
231 - WORKER'S COMP	7,733	8,161	-	9,188	-	9,784	9,784	9,352	-
240 - HEALTH INSURANCE	380,238	436,362	-	448,279	-	511,920	511,920	512,299	-
245 - EMPLOYER PAID TSA	22,097	35,672	-	61,019	-	50,028	50,028	50,028	-
246 - LIFE & LT DISABILITY INS	-	7,883	-	8,074	-	9,493	9,493	9,493	-
312 - WORK SHOPS/INSTR PRO IMPR	638	-	-	954	-	-	-	-	-
324 - RENTALS	173,899	192,875	-	192,632	-	187,979	187,979	187,979	-
341 - TRAVEL, LOCAL IN-DISTRICT	1,415	795	-	4,501	-	6,063	6,063	6,063	-
342 - TRAVEL, OUT OF-DISTRICT	5,838	5,590	-	6,258	-	7,391	7,391	7,391	-
351 - TELEPHONE	660	-	-	-	-	-	-	-	-
353 - POSTAGE	10,514	10,050	-	13,187	-	12,173	12,173	12,173	-
355 - PRINTING AND BINDING	574	177	-	381	-	185	185	185	-
389 - OTHER PROF/TECH SERVICES	2,250	1,180	-	4,915	-	1,228	1,228	1,228	-
410 - SUPPLIES	81,139	100,444	-	95,501	-	124,772	124,772	124,772	-
460 - NON-CONSUMABLE MATERIALS	15,986	12,948	-	27,072	-	27,778	27,778	27,778	-
470 - COMPUTER SOFTWARE	6,057	2,144	-	7,915	-	13,135	13,135	13,135	-
540 - DEPR EQUIPMENT (>$5,000)	-	17,087	-	-	-	17,777	17,777	17,777	-
640 - DUES AND FEES	10,324	9,833	-	10,741	-	10,779	10,779	10,779	-
2431-Athletic Director	**194,972**	**143,832**	**1.00**	**201,267**	**1.00**	**176,216**	**176,216**	**176,219**	**1.00**
111 - LICENSED SALARIES	69,214	70,598	1.00	-	-	-	-	-	-
112 - CLASSIFIED SALARIES	32,059	-	-	-	-	-	-	-	-
113 - ADMINISTRATORS	-	-	-	100,757	1.00	104,033	104,033	104,033	1.00

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
144 - EXTRA DUTY ATHLETICS	18,932	19,662	-	25,310	-	-	-	-	-
211 - PERS T1/T2	13,395	14,234	-	20,531	-	20,838	20,838	20,838	-
212 - PERS PICK-UP	7,137	5,328	-	7,685	-	6,242	6,242	6,242	-
213 - PERS/BOND	11,301	8,575	-	12,168	-	9,883	9,883	9,883	-
220 - FICA WITHHOLDING	9,100	6,837	-	9,798	-	7,959	7,959	7,959	-
231 - WORKER'S COMP	605	438	-	647	-	477	477	455	-
240 - HEALTH INSURANCE	32,529	17,220	-	16,960	-	18,869	18,869	18,894	-
245 - EMPLOYER PAID TSA	600	900	-	4,548	-	4,548	4,548	4,548	-
246 - LIFE & LT DISABILITY INS	-	-	-	472	-	527	527	527	-
342 - TRAVEL, OUT OF-DISTRICT	-	-	-	1,020	-	1,040	1,040	1,040	-
351 - TELEPHONE	-	40	-	-	-	560	560	560	-
410 - SUPPLIES	-	-	-	527	-	538	538	538	-
640 - DUES AND FEES	100	-	-	845	-	702	702	702	-
2510-Director of Business Supp	**252,381**	**261,052**	**1.00**	**283,890**	**1.00**	**292,939**	**292,939**	**292,938**	**1.00**
113 - ADMINISTRATORS	113,369	115,624	1.00	117,924	1.00	120,564	120,564	120,564	1.00
211 - PERS T1/T2	13,142	18,234	-	18,903	-	24,149	24,149	24,149	-
212 - PERS PICK-UP	7,003	6,825	-	7,075	-	7,234	7,234	7,234	-
213 - PERS/BOND	11,088	10,984	-	11,203	-	11,454	11,454	11,454	-
220 - FICA WITHHOLDING	8,692	8,865	-	9,013	-	9,243	9,243	9,243	-
231 - WORKER'S COMP	573	561	-	517	-	548	548	523	-
240 - HEALTH INSURANCE	17,352	17,952	-	18,439	-	18,869	18,869	18,894	-
245 - EMPLOYER PAID TSA	3,348	4,548	-	4,548	-	4,548	4,548	4,548	-
246 - LIFE & LT DISABILITY INS	-	594	-	583	-	591	591	591	-
318 - STAFF DVLPMNT-NONINSTRUC	525	903	-	-	-	1,051	1,051	1,051	-
322 - CONTRACTED REPAIRS	-	-	-	400	-	450	450	450	-
324 - RENTALS	10,348	13,946	-	15,404	-	16,349	16,349	16,349	-
341 - TRAVEL, LOCAL IN-DISTRICT	-	-	-	500	-	-	-	-	-
342 - TRAVEL, OUT OF-DISTRICT	1,366	4,984	-	7,846	-	8,004	8,004	8,004	-
353 - POSTAGE	11,251	6,250	-	11,234	-	12,610	12,610	12,610	-
354 - ADVERTISING	-	2,094	-	600	-	444	444	444	-
385 - MGMT SVS/CONSUL-NON INSTR	5,936	6,220	-	9,495	-	9,806	9,806	9,806	-
389 - OTHER PROF/TECH SERVICES	33,174	29,791	-	22,415	-	22,863	22,863	22,863	-
410 - SUPPLIES	10,169	2,584	-	11,782	-	10,977	10,977	10,977	-
460 - NON-CONSUMABLE MATERIALS	-	3,444	-	4,613	-	2,397	2,397	2,397	-
640 - DUES AND FEES	4,215	4,014	-	8,267	-	7,291	7,291	7,291	-
670 - TAXES-LICENSES-ASSESSMENT	830	2,635	-	3,129	-	3,498	3,498	3,498	-
2520-Business Services	**321,174**	**394,195**	**4.50**	**411,022**	**4.50**	**532,691**	**532,691**	**532,962**	**5.50**
112 - CLASSIFIED SALARIES	209,016	244,858	4.50	269,383	4.50	341,093	341,093	341,093	5.50
211 - PERS T1/T2	12,067	7,425	-	7,636	-	9,835	9,835	9,835	-
212 - PERS PICK-UP	9,045	13,425	-	14,587	-	19,669	19,669	19,669	-
213 - PERS/BOND	14,321	21,606	-	23,097	-	31,143	31,143	31,143	-
216 - PERS OPSRP	-	18,985	-	20,917	-	40,637	40,637	40,637	-

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
220 - FICA WITHHOLDING	15,157	17,436	-	19,700	-	25,078	25,078	25,078	-
231 - WORKER'S COMP	1,074	1,226	-	1,176	-	1,622	1,622	1,553	-
240 - HEALTH INSURANCE	58,423	66,362	-	52,623	-	61,385	61,385	61,725	-
246 - LIFE & LT DISABILITY INS	-	866	-	879	-	1,202	1,202	1,202	-
318 - STAFF DVLPMNT-NONINSTRUC	-	-	-	69	-	70	70	70	-
341 - TRAVEL, LOCAL IN-DISTRICT	-	-	-	9	-	102	102	102	-
342 - TRAVEL, OUT OF-DISTRICT	-	-	-	195	-	92	92	92	-
410 - SUPPLIES	2,070	2,005	-	750	-	765	765	765	-
2542-Care/Upkeep of Buildings	**3,837,958**	**4,246,590**	**30.44**	**4,648,640**	**32.81**	**4,527,550**	**4,527,550**	**4,539,956**	**32.81**
112 - CLASSIFIED SALARIES	1,002,472	1,075,156	29.19	1,246,282	31.56	1,263,107	1,263,107	1,263,107	31.56
114 - MANAGERIAL-CLASSIFIED	59,383	82,166	1.25	86,920	1.25	95,423	95,423	95,423	1.25
122 - SUBSTITUTE CLASSIFIED	38,889	54,752	-	60,594	-	81,291	81,291	81,291	-
130 - OTHER PAY	8,375	10,657	-	25,740	-	17,669	17,669	17,669	-
132 - OVERTIME SALARIES	11,250	5,385	-	18,977	-	14,541	14,541	14,541	-
211 - PERS T1/T2	88,107	70,591	-	75,172	-	83,040	83,040	83,040	-
212 - PERS PICK-UP	61,228	67,530	-	79,875	-	82,390	82,390	85,372	-
213 - PERS/BOND	96,944	108,682	-	126,455	-	130,451	130,451	135,172	-
216 - PERS OPSRP	-	73,308	-	91,860	-	139,763	139,763	147,009	-
220 - FICA WITHHOLDING	81,479	89,725	-	105,919	-	108,849	108,849	108,849	-
231 - WORKER'S COMP	36,851	42,067	-	45,929	-	42,670	42,670	40,097	-
240 - HEALTH INSURANCE	349,999	395,751	-	416,169	-	401,146	401,146	401,176	-
245 - EMPLOYER PAID TSA	-	-	-	5,685	-	-	-	-	-
246 - LIFE & LT DISABILITY INS	-	4,394	-	4,902	-	5,113	5,113	5,113	-
318 - STAFF DVLPMNT-NONINSTRUC	221	-	-	-	-	-	-	-	-
322 - CONTRACTED REPAIRS	381,724	336,195	-	341,039	-	255,406	255,406	255,406	-
324 - RENTALS	10,730	35,224	-	33,639	-	26,309	26,309	26,309	-
325 - ELECTRICITY	490,225	484,450	-	516,498	-	528,358	528,358	528,358	-
326 - FUEL (HEATING)	282,807	248,305	-	310,066	-	324,551	324,551	324,551	-
327 - WATER AND SEWAGE	244,648	233,258	-	256,816	-	262,154	262,154	262,154	-
328 - GARBAGE	69,283	73,885	-	72,529	-	76,248	76,248	76,248	-
341 - TRAVEL, LOCAL IN-DISTRICT	671	276	-	396	-	354	354	354	-
342 - TRAVEL, OUT OF-DISTRICT	70	191	-	193	-	248	248	248	-
351 - TELEPHONE	3,554	1,652	-	3,783	-	3,859	3,859	3,859	-
353 - POSTAGE	9	39	-	41	-	41	41	41	-
383 - ARCHITECT/ENGINEER SRVS	3,949	-	-	-	-	-	-	-	-
389 - OTHER PROF/TECH SERVICES	10,599	23,591	-	35,300	-	1	1	1	-
410 - SUPPLIES	136,495	299,557	-	153,572	-	153,618	153,618	153,618	-
412 - CUSTODIAL SUPPLIES	132,607	25,043	-	139,333	-	94,505	94,505	94,505	-
414 - PARTS	20,378	26,400	-	38,448	-	30,921	30,921	30,921	-
415 - FUEL (VEHICLE)	-	105	-	129	-	76	76	76	-
417 - TIRES	-	14	-	31	-	32	32	32	-
460 - NON-CONSUMABLE MATERIALS	5,909	77,700	-	61,306	-	46,688	46,688	46,688	-

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
470 - COMPUTER SOFTWARE	2,400	5,950	-	6,069	-	6,190	6,190	6,190	-
530 - SITE IMPROVEMENTS	-	24,030	-	-	-	-	-	-	-
540 - DEPR EQUIPMENT (>$5,000)	13,250	71,773	-	76,698	-	16,315	16,315	16,315	-
640 - DUES AND FEES	2,442	1,473	-	11,704	-	9,454	9,454	9,454	-
651 - LIABILITY INSURANCE	2,969	3,615	-	3,427	-	3,599	3,599	3,599	-
653 - PROPERTY INSURANCE	188,040	193,700	-	195,219	-	215,946	215,946	215,946	-
670 - TAXES-LICENSES-ASSESSMENT	-	-	-	1,927	-	7,225	7,225	7,225	-
2543-Care/Upkeep of Grounds	**19,665**	**120,248**	**-**	**40,259**	**1.00**	**180,137**	**180,137**	**179,981**	**2.00**
112 - CLASSIFIED SALARIES	-	-	-	-	1.00	76,644	76,644	76,644	2.00
211 - PERS T1/T2	-	-	-	-	-	8,671	8,671	8,671	-
212 - PERS PICK-UP	-	-	-	-	-	4,420	4,420	4,420	-
213 - PERS/BOND	-	-	-	-	-	6,998	6,998	6,998	-
216 - PERS OPSRP	-	-	-	-	-	4,428	4,428	4,428	-
220 - FICA WITHHOLDING	-	-	-	-	-	5,635	5,635	5,635	-
231 - WORKER'S COMP	-	-	-	-	-	2,365	2,365	2,209	-
240 - HEALTH INSURANCE	-	-	-	-	-	29,634	29,634	29,634	-
246 - LIFE & LT DISABILITY INS	-	-	-	-	-	279	279	279	-
322 - CONTRACTED REPAIRS	19,147	38,448	-	19,726	-	20,120	20,120	20,120	-
414 - PARTS	518	-	-	533	-	544	544	544	-
540 - DEPR EQUIPMENT (>$5,000)	-	81,800	-	20,000	-	20,400	20,400	20,400	-
2544-District-Wide Maintenance	**113**	**-**	**-**	**4,618**	**-**	**4,710**	**4,710**	**4,710**	**-**
414 - PARTS	-	-	-	3,667	-	4,616	4,616	4,616	-
417 - TIRES	113	-	-	951	-	93	93	93	-
418 - BATTERIES	-	-	-	-	-	1	1	1	-
2546-Campus Security	**44,264**	**47,264**	**1.00**	**48,937**	**1.00**	**104,439**	**104,439**	**104,427**	**2.00**
112 - CLASSIFIED SALARIES	26,949	27,513	1.00	28,256	1.00	56,403	56,403	56,403	2.00
211 - PERS T1/T2	2,916	4,156	-	4,353	-	5,561	5,561	5,561	-
212 - PERS PICK-UP	1,554	1,556	-	1,629	-	3,252	3,252	3,252	-
213 - PERS/BOND	2,460	2,504	-	2,580	-	5,150	5,150	5,150	-
216 - PERS OPSRP	-	-	-	-	-	3,855	3,855	3,855	-
220 - FICA WITHHOLDING	1,981	2,016	-	2,077	-	4,147	4,147	4,147	-
231 - WORKER'S COMP	139	139	-	147	-	262	262	251	-
240 - HEALTH INSURANCE	8,264	8,373	-	8,545	-	22,476	22,476	22,476	-
246 - LIFE & LT DISABILITY INS	-	77	-	88	-	211	211	211	-
310 - INSTR PROF TECH SERVICES	-	930	-	1,261	-	3,121	3,121	3,121	-
2551-Transportation Direction	**177,286**	**191,377**	**2.00**	**201,513**	**2.00**	**234,134**	**234,134**	**234,127**	**2.00**
112 - CLASSIFIED SALARIES	50,910	54,661	1.25	56,499	1.25	57,930	57,930	57,930	1.25
114 - MANAGERIAL-CLASSIFIED	59,656	60,807	0.75	62,476	0.75	63,872	63,872	63,872	0.75
130 - OTHER PAY	169	254	-	281	-	740	740	740	-
132 - OVERTIME SALARIES	747	80	-	-	-	79	79	79	-
211 - PERS T1/T2	8,994	7,007	-	7,300	-	9,287	9,287	9,287	-
212 - PERS PICK-UP	6,314	6,709	-	7,023	-	7,222	7,222	7,222	-

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
213 - PERS/BOND	9,997	10,798	-	11,120	-	11,435	11,435	11,435	-
216 - PERS OPSRP	-	7,288	-	7,652	-	10,789	10,789	10,789	-
220 - FICA WITHHOLDING	8,145	8,565	-	8,841	-	9,208	9,208	9,208	-
231 - WORKER'S COMP	573	585	-	519	-	569	569	544	-
240 - HEALTH INSURANCE	31,781	34,082	-	35,843	-	36,176	36,176	36,194	-
245 - EMPLOYER PAID TSA	-	-	-	3,411	-	-	-	-	-
246 - LIFE & LT DISABILITY INS	-	543	-	546	-	557	557	557	-
322 - CONTRACTED REPAIRS	-	-	-	-	-	15,762	15,762	15,762	-
410 - SUPPLIES	-	-	-	-	-	10,508	10,508	10,508	-
2552-Vehicle Operation	**1,900,277**	**2,243,025**	**23.66**	**2,028,467**	**23.75**	**2,058,643**	**2,058,643**	**2,066,859**	**23.75**
112 - CLASSIFIED SALARIES	605,335	633,358	21.66	625,381	21.75	626,786	626,786	626,786	21.75
117 - MECHANICS	88,400	94,113	2.00	98,800	2.00	96,395	96,395	96,395	2.00
118 - FIELD TRIPS	25,155	28,854	-	37,880	-	27,092	27,092	27,092	-
119 - ACTIVITY TRIPS	30,610	29,070	-	35,141	-	31,253	31,253	31,253	-
122 - SUBSTITUTE CLASSIFIED	9,199	1,508	-	4,170	-	26,496	26,496	26,496	-
130 - OTHER PAY	4,139	3,452	-	1,238	-	486	486	486	-
132 - OVERTIME SALARIES	7,470	2,890	-	15,190	-	9,496	9,496	9,496	-
211 - PERS T1/T2	59,045	39,049	-	38,215	-	45,497	45,497	45,497	-
212 - PERS PICK-UP	43,231	42,097	-	44,481	-	45,631	45,631	47,391	-
213 - PERS/BOND	68,449	67,752	-	70,428	-	72,250	72,250	75,036	-
216 - PERS OPSRP	-	49,009	-	53,816	-	77,767	77,767	82,043	-
220 - FICA WITHHOLDING	53,370	55,460	-	57,836	-	60,424	60,424	60,424	-
231 - WORKER'S COMP	33,184	37,018	-	30,330	-	30,945	30,945	30,337	-
240 - HEALTH INSURANCE	306,452	327,662	-	315,029	-	320,623	320,623	320,623	-
246 - LIFE & LT DISABILITY INS	-	2,425	-	2,391	-	2,566	2,566	2,566	-
315 - MGMT SVS / CONSUL - INSTR	461	1,991	-	1,490	-	5,254	5,254	5,254	-
322 - CONTRACTED REPAIRS	186,094	56,656	-	74,669	-	97,267	97,267	97,267	-
324 - RENTALS	31,006	45,867	-	19,447	-	44,062	44,062	44,062	-
325 - ELECTRICITY	-	4,577	-	5,660	-	5,985	5,985	5,985	-
326 - FUEL (HEATING)	-	5,858	-	5,882	-	6,000	6,000	6,000	-
327 - WATER AND SEWAGE	-	5,133	-	5,203	-	4,873	4,873	4,873	-
328 - GARBAGE	-	4,116	-	8,166	-	5,609	5,609	5,609	-
331 - REIMB STUDENT TRANSPORT	24,954	32,860	-	47,321	-	48,267	48,267	48,267	-
341 - TRAVEL, LOCAL IN-DISTRICT	48	-	-	-	-	-	-	-	-
342 - TRAVEL, OUT OF-DISTRICT	2,443	3,810	-	15,276	-	4,729	4,729	4,729	-
351 - TELEPHONE	176	-	-	100	-	612	612	612	-
353 - POSTAGE	-	-	-	7	-	7	7	7	-
389 - OTHER PROF/TECH SERVICES	-	-	-	-	-	3,594	3,594	3,594	-
390 - OTHER PROF/TECH SRVS	1,149	-	-	-	-	-	-	-	-
410 - SUPPLIES	9,698	10,904	-	13,165	-	11,063	11,063	11,063	-
414 - PARTS	48,190	60,830	-	80,211	-	53,542	53,542	53,542	-
415 - FUEL (VEHICLE)	182,835	221,204	-	226,559	-	203,993	203,993	203,993	-

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
416 - LUBE OIL & GREASE	5,349	7,642	-	9,279	-	6,772	6,772	6,772	-
417 - TIRES	28,927	32,831	-	36,347	-	32,525	32,525	32,525	-
418 - BATTERIES	2,898	2,565	-	3,778	-	4,203	4,203	4,203	-
470 - COMPUTER SOFTWARE	1,393	995	-	995	-	1,015	1,015	1,015	-
540 - DEPR EQUIPMENT (>$5,000)	-	38,391	-	-	-	-	-	-	-
564 - BUS & CAPITAL BUS IMPROV	-	248,072	-	-	-	-	-	-	-
640 - DUES AND FEES	7,184	9,875	-	8,841	-	8,030	8,030	8,030	-
651 - LIABILITY INSURANCE	15,904	15,757	-	15,921	-	16,717	16,717	16,717	-
653 - PROPERTY INSURANCE	17,528	19,375	-	19,825	-	20,816	20,816	20,816	-
2640-Staff Services	**394,643**	**442,262**	**2.75**	**679,783**	**3.00**	**564,969**	**564,969**	**565,286**	**3.00**
112 - CLASSIFIED SALARIES	77,488	80,853	1.75	92,071	2.00	93,590	93,590	93,590	2.00
113 - ADMINISTRATORS	113,648	115,624	1.00	117,924	1.00	120,564	120,564	120,564	1.00
121 - SUBSTITUTE LICENSED	-	-	-	239	-	-	-	-	-
122 - SUBSTITUTE CLASSIFIED	44	-	-	680	-	-	-	-	-
130 - OTHER PAY	19,902	21,685	-	53,106	-	25,000	25,000	25,000	-
132 - OVERTIME SALARIES	345	-	-	11,261	-	10,000	10,000	10,000	-
141 - EXTRA OR EXT DUTY CONTR	-	-	-	13,314	-	14,155	14,155	14,155	-
211 - PERS T1/T2	20,837	23,068	-	45,422	-	32,598	32,598	32,598	-
212 - PERS PICK-UP	12,673	12,571	-	22,590	-	15,580	15,580	15,580	-
213 - PERS/BOND	20,065	20,176	-	35,381	-	24,668	24,668	24,668	-
216 - PERS OPSRP	-	7,021	-	12,349	-	14,131	14,131	14,131	-
220 - FICA WITHHOLDING	15,653	16,339	-	28,205	-	19,865	19,865	19,865	-
231 - WORKER'S COMP	1,078	1,080	-	15,071	-	1,473	1,473	1,426	-
240 - HEALTH INSURANCE	36,584	42,031	-	91,854	-	37,409	37,409	37,774	-
245 - EMPLOYER PAID TSA	3,071	4,552	-	4,548	-	4,548	4,548	4,548	-
246 - LIFE & LT DISABILITY INS	-	882	-	877	-	798	798	798	-
310 - INSTR PROF TECH SERVICES	979	2,134	-	2,748	-	1,506	1,506	1,506	-
318 - STAFF DVLPMNT-NONINSTRUC	2,290	595	-	1,903	-	3,015	3,015	3,015	-
324 - RENTALS	1,412	1,430	-	12,798	-	6,796	6,796	6,796	-
341 - TRAVEL, LOCAL IN-DISTRICT	133	571	-	824	-	1,441	1,441	1,441	-
342 - TRAVEL, OUT OF-DISTRICT	1,890	2,233	-	7,576	-	7,727	7,727	7,727	-
354 - ADVERTISING	6,387	10,959	-	9,202	-	8,932	8,932	8,932	-
355 - PRINTING AND BINDING	20	-	-	-	-	-	-	-	-
374 - OTHER TUITION	-	6,000	-	6,000	-	6,120	6,120	6,120	-
385 - MGMT SVS/CONSUL-NON INSTR	4,312	6,003	-	6,183	-	7,395	7,395	7,395	-
389 - OTHER PROF/TECH SERVICES	-	295	-	-	-	-	-	-	-
390 - OTHER PROF/TECH SRVS	8,665	15,309	-	15,834	-	13,590	13,590	13,590	-
392 - STAFF EVENTS & INSERVICE	9,095	10,620	-	10,302	-	11,808	11,808	11,808	-
410 - SUPPLIES	4,499	3,154	-	6,346	-	5,673	5,673	5,673	-
460 - NON-CONSUMABLE MATERIALS	181	1,056	-	4,121	-	4,203	4,203	4,203	-
470 - COMPUTER SOFTWARE	13,647	28,062	-	28,626	-	50,199	50,199	50,199	-
640 - DUES AND FEES	19,746	7,958	-	22,429	-	22,184	22,184	22,184	-

100 General Fund Expenditures by Function and Object

	16-17	17-18	17-18 FTE	18-19 Budget	18-19 FTE	19-20 Proposed	19-20 Approved	19-20 Adopted	19-20 FTE
2660-Technology Services	**1,275,212**	**1,707,278**	**11.00**	**1,893,974**	**11.00**	**1,679,292**	**1,679,292**	**1,679,196**	**11.00**
112 - CLASSIFIED SALARIES	419,907	410,437	10.00	446,322	10.00	496,639	496,639	496,639	10.00
114 - MANAGERIAL-CLASSIFIED	92,317	94,151	1.00	96,022	1.00	98,169	98,169	98,169	1.00
130 - OTHER PAY	151	298	-	644	-	908	908	908	-
132 - OVERTIME SALARIES	4,976	1,768	-	6,835	-	4,349	4,349	4,349	-
211 - PERS T1/T2	36,716	12,926	-	14,364	-	18,280	18,280	18,280	-
212 - PERS PICK-UP	30,249	27,975	-	31,919	-	34,844	34,844	34,844	-
213 - PERS/BOND	47,895	44,373	-	46,808	-	51,633	51,633	51,633	-
216 - PERS OPSRP	-	41,259	-	47,334	-	71,365	71,365	71,365	-
220 - FICA WITHHOLDING	37,324	36,657	-	39,944	-	44,426	44,426	44,426	-
231 - WORKER'S COMP	2,631	2,504	-	2,407	-	2,745	2,745	2,624	-
240 - HEALTH INSURANCE	124,526	122,787	-	131,384	-	147,874	147,874	147,899	-
245 - EMPLOYER PAID TSA	3,348	4,548	-	4,548	-	4,548	4,548	4,548	-
246 - LIFE & LT DISABILITY INS	-	1,912	-	2,049	-	2,331	2,331	2,331	-
316 - DATA PROCESSING SERVICES	108,987	114,854	-	138,073	-	140,834	140,834	140,834	-
319 - OTHER INSTRUCT/PROF/TECH	60,502	45,581	-	45,248	-	51,912	51,912	51,912	-
322 - CONTRACTED REPAIRS	6,534	5,816	-	17,507	-	9,386	9,386	9,386	-
324 - RENTALS	2,369	11,790	-	16,741	-	17,076	17,076	17,076	-
341 - TRAVEL, LOCAL IN-DISTRICT	2,225	2,996	-	3,065	-	3,738	3,738	3,738	-
342 - TRAVEL, OUT OF-DISTRICT	-	181	-	560	-	2,102	2,102	2,102	-
351 - TELEPHONE	51,835	63,734	-	74,567	-	61,118	61,118	61,118	-
353 - POSTAGE	16	38	-	758	-	263	263	263	-
359 - OTH COMMUNICATION SERVICE	81,120	81,120	-	66,712	-	82,765	82,765	82,765	-
389 - OTHER PROF/TECH SERVICES	23,526	60,832	-	49,704	-	50,699	50,699	50,699	-
410 - SUPPLIES	29,122	37,526	-	47,081	-	37,823	37,823	37,823	-
460 - NON-CONSUMABLE MATERIALS	61,719	419,314	-	492,359	-	182,198	182,198	182,198	-
470 - COMPUTER SOFTWARE	47,217	60,200	-	70,900	-	61,144	61,144	61,144	-
640 - DUES AND FEES	-	1,700	-	119	-	121	121	121	-
2690-Other Support Services	**36,747**	**47,129**	**0.50**	**43,874**	**0.50**	**43,728**	**43,728**	**43,723**	**0.50**
112 - CLASSIFIED SALARIES	20,073	23,788	0.50	22,237	0.50	21,460	21,460	21,460	0.50
130 - OTHER PAY	-	1,791	-	1,092	-	795	795	795	-
132 - OVERTIME SALARIES	-	156	-	-	-	-	-	-	-
211 - PERS T1/T2	2,172	3,900	-	3,596	-	4,290	4,290	4,290	-
212 - PERS PICK-UP	1,157	1,460	-	1,346	-	1,285	1,285	1,285	-
213 - PERS/BOND	1,833	2,350	-	2,131	-	2,035	2,035	2,035	-
220 - FICA WITHHOLDING	1,122	1,553	-	1,335	-	1,639	1,639	1,639	-
231 - WORKER'S COMP	107	133	-	100	-	102	102	98	-
240 - HEALTH INSURANCE	10,282	11,926	-	11,960	-	12,041	12,041	12,041	-
246 - LIFE & LT DISABILITY INS	-	74	-	78	-	80	80	80	-
2700-Supp Retirement Program	**251,357**	**171,181**	**-**	**225,332**	**-**	**170,000**	**170,000**	**170,000**	**-**
116 - SUPP RETIREMENT STIPENDS	17,500	-	-	-	-	-	-	-	-
211 - PERS T1/T2	1,971	-	-	-	-	-	-	-	-

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212 - PERS PICK-UP	1,050	-	-	-	-	-	-	-	-
213 - PERS/BOND	1,663	-	-	-	-	-	-	-	-
220 - FICA WITHHOLDING	1,339	-	-	-	-	-	-	-	-
231 - WORKER'S COMP	81	-	-	-	-	-	-	-	-
240 - HEALTH INSURANCE	227,754	-	-	-	-	-	-	-	-
242 - RETIREE VEBA (W/W 116)	-	17,500	-	35,000	-	35,000	35,000	35,000	-
270 - POST RETIREMENT HEALTH BN	-	153,681	-	190,332	-	135,000	135,000	135,000	-
5110-Long Term Debt	**266,410**	**262,120**	**-**	**262,830**	**-**	**263,443**	**263,443**	**263,443**	**-**
610 - PRINCIPAL PAYMENTS	220,000	220,000	-	225,000	-	230,000	230,000	230,000	-
621 - REGULAR INTEREST	46,410	42,120	-	37,830	-	33,443	33,443	33,443	-
5200-Transfers	**245,000**	**3,887,147**	**-**	**59,604**	**-**	**-**	**-**	**-**	**-**
710 - FUND TRANSFERS	245,000	3,887,147	-	59,604	-	-	-	-	-
6100-Contingency	**-**	**-**	**-**	**401,242**	**-**	**380,078**	**380,078**	**380,078**	**-**
810 - CONTINGENCY	-	-	-	401,242	-	380,078	380,078	380,078	-
Grand Total	**42,047,689**	**48,891,718**	**417.84**	**49,788,506**	**432.34**	**53,421,012**	**53,421,012**	**53,629,918**	**451.14**

Special Revenue Funds

National accounting standards define special revenue funds as those with restricted revenues such as grants and reserve funds established for a specific purpose. Hood River County School District has the following Special Revenue Funds:

200 - Food Service Fund - This fund accounts for the activities of the District's food service program. Services include breakfast and lunch programs at schools across the district and supper programs at the schools serving EXCEL program students and summer food programs. The main source of funding is the federal subsidy from the U.S, Department of Agriculture which includes partial reimbursement of meals for eligible students and the value of federal commodities. The District participates in the National School Lunch Program, Commodity Food Distribution Program, School Breakfast Program, Summer Food Service Program, and the Child and Adult Care Food Program.

204 - Student Body Funds - This fund accounts for the funds schools receive from students and parent groups for purposes such as special school projects, field trips and student activities.

205 - Community Education - This fund accounts for the financial activities of the community education program operated by the district to provide community education and recreation programs and classes, before and after school child care and sports programs.

207 - Biennial Reserve Fund - This fund is established as the Biennial Reserve Fund to account for smoothing of the state school fund resources and for an operational reserve for PERS rate increases. Transfers will be to and from the General Fund.

210 - Unemployment Reserve Fund - This fund accounts for the financial activity of the District's employer trust account with the State of Oregon Employment Department and is funded by transfers from General Fund and/or carryover from the prior year.

212 - Bus Replacement Fund - The amount received from the State School Fund payment related to depreciation on school buses is held in this fund until the buses are replaced.

220-299 - Grant Funds - The district receives various grants from the federal and state government as well as local grants and donations. These monies are tracked by individual grant and budgeted in total for legal appropriation purposes.

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUND 200 FOOD SERVICE														
RESOURCES														
R1000	Local Sources	280,283	308,866		280,000	303,289		309,000	309,000	309,000	5,711	2%		
R3000	State Sources	35,686	35,767		36,000	41,328		41,328	41,328	41,328	-	0%		
R4000	Federal Sources	1,338,967	1,278,663		1,384,000	1,369,169		1,369,169	1,369,169	1,373,690	4,521	0%		
R5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
R5300	Sale of Supplies & Equipment	-	-		-	-		-	-	-	-	na		
	Subtotal Resources	**1,654,936**	**1,623,295**		**1,700,000**	**1,713,786**		**1,719,497**	**1,719,497**	**1,724,018**	**10,232**	1%		
R5400	Beginning Fund Balance	432,948	427,723		484,105	484,105		345,713	345,713	345,713	(138,392)	-29%		
	Total Resources	**2,087,884**	**2,051,018**		**2,184,105**	**2,197,891**		**2,065,210**	**2,065,210**	**2,069,731**	**(128,160)**	-6%		
EXPENDITURES BY FUNCTION														
3000	Enterprise & Community Services													
100	Salaries	513,965	511,866	20.22	554,597	549,380	20.31	583,185	583,185	583,185	33,805	6%	20.31	
200	Benefits	392,398	434,344		472,518	472,518		483,693	483,693	488,214	15,696	3%		
300	Purchased Services	2,985	2,982		23,271	6,890		12,452	12,452	12,452	5,562	81%		
400	Supplies and Materials	672,346	615,111		1,110,068	820,677		779,547	779,547	779,547	(41,130)	-5%		
500	Capital Outlay	76,788	-		17,295	-		17,295	17,295	17,295	17,295	na		
600	Other Objects	1,679	2,610		6,357	2,713		4,042	4,042	4,042	1,329	49%		
	Total Enterprise & Community Services	**1,660,161**	**1,566,913**	**20.22**	**2,184,105**	**1,852,178**	**20.31**	**1,880,214**	**1,880,214**	**1,884,735**	**32,557**	2%	**20.31**	
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	**1,660,161**	**1,566,913**	**20.22**	**2,184,105**	**1,852,178**	**20.31**	**1,880,214**	**1,880,214**	**1,884,735**	**32,557**	2%	**20.31**	
Total Unappropriated Ending Fund Balance		**427,723**	**484,105**		**-**	**345,713**		**184,996**	**184,996**	**184,996**	**(160,717)**	-46%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUND 204 STUDENT BODY FUNDS														
RESOURCES														
R1000	Local Sources	1,115,694	1,204,827		1,200,000	1,200,000		1,200,000	1,200,000	1,200,000	-	0%		
R5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Subtotal Resources	**1,115,694**	**1,204,827**		**1,200,000**	**1,200,000**		**1,200,000**	**1,200,000**	**1,200,000**	**-**	0%		
R5400	Beginning Fund Balance	579,166	663,570		700,000	700,000		700,000	700,000	700,000	-	0%		
	Total Resources	**1,694,860**	**1,868,396**		**1,900,000**	**1,900,000**		**1,900,000**	**1,900,000**	**1,900,000**	**-**	0%		
EXPENDITURES BY FUNCTION														
1000	Instruction													
400	Supplies and Materials	1,031,290	1,207,112		1,880,000	1,880,000		1,900,000	1,900,000	1,900,000	20,000	1%		
	Total Instruction	**1,031,290**	**1,207,112**		**1,880,000**	**1,880,000**		**1,900,000**	**1,900,000**	**1,900,000**	**20,000**	1%		
5000	Interfund Transfers													
700	Transfers	-	-		20,000	20,000		-	-	-	(20,000)	-100%		
	Total Interfund Transfers	-	-		20,000	20,000		-	-	-	(20,000)	-100%		
	Total Expenditures	**1,031,290**	**1,207,112**		**1,900,000**	**1,900,000**		**1,900,000**	**1,900,000**	**1,900,000**	**-**	0%		
Total Unappropriated Ending Fund Balance		**663,570**	**661,285**		**-**	**-**		**-**	**-**	**-**	**-**	na		

* YTD activity is recorded through January 31, 2019

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUND 205 COMMUNITY EDUCATION														
RESOURCES														
R1000	Local Sources	954,343	1,116,030		1,225,900	1,225,900		1,322,052	1,322,052	1,339,623	113,723	9%		
R3000	State Sources	14,985	13,515		13,515	13,515		13,515	13,515	13,515	-	0%		
R5200	Interfund Transfers	-	-		59,604	59,604		-	-	-	(59,604)	-100%		
	Subtotal Resources	**969,328**	**1,129,545**		**1,299,019**	**1,299,019**		**1,335,567**	**1,335,567**	**1,353,138**	**54,119**	4%		
R5400	Beginning Fund Balance	122,373	171,534		80,330	80,330		-	-	-	(80,330)	-100%		
	Total Resources	**1,091,701**	**1,301,079**		**1,379,349**	**1,379,349**		**1,335,567**	**1,335,567**	**1,353,138**	**(26,211)**	-2%		
EXPENDITURES BY FUNCTION														
1000	Instruction													
100	Salaries	61,495	66,655	1.00	72,455	72,455	1.00	38,783	38,783	38,783	(33,672)	-46%	0.60	
200	Benefits	28,685	43,760		49,295	49,295		18,467	18,467	18,459	(30,836)	-63%		
300	Purchased Services	68	1,659		1,842	1,842		500	500	500	(1,342)	-73%		
400	Supplies and Materials	4,090	3,695		4,893	4,893		-	-	-	(4,893)	-100%		
	Total Instruction	**94,338**	**115,769**	**1.00**	**128,485**	**128,485**	**1.00**	**57,750**	**57,750**	**57,742**	**(70,743)**	-55%	**0.60**	
3000	Enterprise & Community Services													
100	Salaries	344,503	411,776	12.31	502,437	502,437	13.25	553,571	553,571	553,571	51,134	10%	13.25	
200	Benefits	164,480	217,142		240,610	240,610		294,629	294,629	312,208	71,598	30%		
300	Purchased Services	178,501	269,949		350,640	350,640		282,700	282,700	282,700	(67,940)	-19%		
400	Supplies and Materials	138,194	180,200		149,112	149,112		145,300	145,300	145,300	(3,812)	-3%		
500	Capital Outlay	-	17,868		-	-		-	-	-	-	na		
600	Other Goods & Services	151	8,045		8,065	8,065		1,617	1,617	1,617	(6,448)	-80%		
	Total Enterprise & Community Services	**825,829**	**1,104,980**	**12.31**	**1,250,864**	**1,250,864**	**13.25**	**1,277,817**	**1,277,817**	**1,295,396**	**44,532**	4%	**13.25**	
	Total Expenditures	**920,167**	**1,220,749**	**13.31**	**1,379,349**	**1,379,349**	**14.25**	**1,335,567**	**1,335,567**	**1,353,138**	**(26,211)**	-2%	**13.85**	
Total Unappropriated Ending Fund Balance		**171,534**	**80,330**		**-**	**-**		**-**	**-**	**-**	**0**	na		

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUND 207 BIENNIAL RESERVE FUND														
RESOURCES														
R5200	Interfund Transfers	-	3,763,236		-	-		-	-	-	-	na		
	Subtotal Resources	**-**	**3,763,236**		**-**	**-**		**-**	**-**	**-**	**-**	na		
R5400	Beginning Fund Balance	1,752,011	1,752,011		5,515,245	5,515,245		4,015,247	4,015,247	4,015,247	(1,499,998)	-27%		
	Total Resources	**1,752,011**	**5,515,247**		**5,515,245**	**5,515,245**		**4,015,247**	**4,015,247**	**4,015,247**	**(1,499,998)**	-27%		
EXPENDITURES BY FUNCTION														
5000	Interfund Transfers													
700	Transfers	-	-		1,500,000	1,500,000		1,448,113	1,448,113	1,448,113	(51,887)	-3%		
	Total Interfund Transfers	**-**	**-**		**1,500,000**	**1,500,000**		**1,448,113**	**1,448,113**	**1,448,113**	**(51,887)**	-3%		
	Total Expenditures	**-**	**-**		**1,500,000**	**1,500,000**		**1,448,113**	**1,448,113**	**1,448,113**	**(51,887)**	-3%		
Total Unappropriated Ending Fund Balance		**1,752,011**	**5,515,247**		**4,015,245**	**4,015,245**		**2,567,134**	**2,567,134**	**2,567,134**	**(1,448,111)**	-36%		
	% of General Fund Operating Revenue	4.0%	11.9%		8.3%	8.3%		5.1%	5.1%	5.1%				

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUND 210 UNEMPLOYMENT RESERVE														
RESOURCES														
R5200	Interfund Transfers	95,000	95,000		-	-		-	-	-	-	na		
	Subtotal Resources	**95,000**	**95,000**		**-**	**-**		**-**	**-**	**-**	**-**	na		
R5400	Beginning Fund Balance	193,284	293,482		293,482	382,181		322,181	322,181	322,181	(60,000)	-16%		
	Total Resources	**288,284**	**388,482**		**293,482**	**382,181**		**322,181**	**322,181**	**322,181**	**(60,000)**	-16%		
EXPENDITURES BY FUNCTION														
2000	Support Services													
200	Benefits	(5,198)	6,301		95,000	60,000		60,000	60,000	60,000	-	0%		
	Total Support Services	(5,198)	6,301		95,000	60,000		60,000	60,000	60,000	-	0%		
5000	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	**(5,198)**	**6,301**		**95,000**	**60,000**		**60,000**	**60,000**	**60,000**	**-**	0%		
Total Unappropriated Ending Fund Balance		**293,482**	**382,181**		**198,482**	**322,181**		**262,181**	**262,181**	**262,181**	**(60,000)**	-19%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUND 212 BUS REPLACEMENT														
RESOURCES														
R1000	Local Sources	-	-		-	-		-	-	-	-	na		
R2000	Intermediate Sources	-	-		-	-		-	-	-	-	na		
R3000	State Sources	94,481	146,824		120,000	191,444		191,444	191,444	191,444	-	0%		
R4000	Federal Sources	-	-		-	-		-	-	-	-	na		
R5200	Interfund Transfers	150,000	3,176		30,000	-		-	-	-	-	na		
R5305	Sale of Equipment	-	-		-	-		-	-	-	-	na		
	Subtotal Resources	**244,481**	**150,000**		**150,000**	**191,444**		**191,444**	**191,444**	**191,444**	**-**	0%		
R5400	Beginning Fund Balance	67,923	191,459		217,871	217,871		4,762	4,762	41,444	(176,427)	-81%		
	Total Resources	**312,404**	**341,459**		**367,871**	**409,315**		**196,206**	**196,206**	**232,888**	**(176,427)**	-43%		
EXPENDITURES BY FUNCTION														
1000	Instruction	-	-		-	-		-	-	-	-	na		
2000	Support Services													
500	Capital Outlay	120,945	123,588		367,871	367,871		196,206	196,206	215,826	(152,045)	-41%		
	Support Services	120,945	123,588		367,871	367,871		196,206	196,206	215,826	(152,045)	-41%		
5110	Debt Service	-	-		-	-		-	-	-	-	na		
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	120,945	123,588		**367,871**	**367,871**		**196,206**	**196,206**	**215,826**	**(152,045)**	-41%		
Total Unappropriated Ending Fund Balance		**191,459**	**217,871**		**-**	**41,444**		**-**	**-**	**17,062**	**(24,382)**	-59%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUNDS 220-299 GRANT FUNDS TOTAL														
RESOURCES														
R1000	Local Sources	482,066	691,902		489,886	373,772		300,000	300,000	300,000	(73,772)	-20%		
R2000	Intermediate Sources	923,276	825,174		861,159	870,606		1,000,000	1,000,000	1,000,000	129,394	15%		
R3000	State Sources	468,982	529,234		1,044,990	1,044,990		1,422,795	1,422,795	1,422,795	377,805	36%		
R4000	Federal Sources	2,454,978	2,416,697		3,691,153	3,797,820		3,900,000	3,900,000	3,900,000	102,180	3%		
R5200	Interfund Transfers	8,350	25,735		100,000	100,000		75,000	75,000	75,000	(25,000)	-25%		
	Subtotal Resources	**4,337,653**	**4,488,743**		**6,187,188**	**6,187,188**		**6,697,795**	**6,697,795**	**6,697,795**	**510,607**	8%		
R5400	Beginning Fund Balance	445,950	587,437		852,205	852,205		352,205	352,205	352,205	(500,000)	-59%		
	Total Resources	**4,783,603**	**5,076,179**		**7,039,393**	**7,039,393**		**7,050,000**	**7,050,000**	**7,050,000**	**10,607**	0%		
EXPENDITURES BY FUNCTION														
1000	**Instruction**													
100	Salaries	1,396,792	1,448,513	23.96	2,161,209	2,152,934	29.44	2,226,333	2,226,333	2,226,489	73,555	3%	29.44	
200	Benefits	754,107	876,476		1,300,103	1,209,603		1,605,493	1,605,493	1,649,676	440,074	36%		
300	Purchased Services	215,292	274,182		375,674	268,294		150,000	150,000	150,000	(118,294)	-44%		
400	Supplies and Materials	259,142	329,204		835,664	804,016		100,000	100,000	100,000	(704,016)	-88%		
500	Capital Outlay	30,683	20,793		154,401	40,000		-	-	-	(40,000)	-100%		
600	Other Goods and Services	4,707	6,916		150	150		400,000	400,000	400,000	399,850	266567%		
	Total Instruction	**2,660,723**	**2,956,085**	**23.96**	**4,827,201**	**4,474,996**	**29.44**	**4,481,826**	**4,481,826**	**4,526,165**	**51,168**	1%	**29.44**	
2000	**Support Services**													
100	Salaries	750,870	581,274	7.11	810,197	809,938	7.86	873,915	873,915	845,037	35,099	4%	7.96	
200	Benefits	365,411	330,947		509,332	509,170		819,259	819,259	803,798	294,628	58%		
300	Purchased Services	81,173	61,040		108,658	110,568		250,000	250,000	250,000	139,432	126%		
400	Supplies and Materials	131,554	72,584		327,968	326,952		175,000	175,000	175,000	(151,952)	-46%		
500	Capital Outlay	-	-		7,000	7,000		-	-	-	(7,000)	-100%		
600	Other Goods and Services	135,818	142,081		236,603	236,129		250,000	250,000	250,000	13,871	6%		
	Total Support Services	**1,464,826**	**1,187,925**	**7.11**	**1,999,758**	**1,999,758**	**7.86**	**2,368,174**	**2,368,174**	**2,323,835**	**324,078**	16%	**7.96**	
3000	**Enterprise & Community Services**													
100	Salaries	11,183	13,321	-	21,359	21,359	-	50,000	50,000	50,000	28,641	134%		
200	Benefits	3,573	5,489		7,181	7,181		25,000	25,000	25,000	17,819	248%		
300	Purchased Services	5,976	12,370		17,050	17,050		25,000	25,000	25,000	7,950	47%		
400	Supplies and Materials	41,535	48,784		66,844	66,844		25,000	25,000	25,000	(41,844)	-63%		
500	Capital Outlay	-			-	-		-	-	-	-	na		
600	Other Goods and Services	-	-		-	-		-	-	-	-	na		
	Total Enterprise & Community Services	**62,267**	**79,964**	**-**	**112,434**	**112,434**	**-**	**125,000**	**125,000**	**125,000**	**12,566**	11%	**-**	
4000	**Facilities Acquisition & Construction**													
	Total Facilities Acquisition & Constr	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	na	**-**	
5200	**Interfund Transfers**	8,350	-		100,000	100,000		75,000	75,000	75,000	(25,000)	-25%		
	Total Expenditures	**4,196,166**	**4,223,974**	**31.07**	**7,039,393**	**6,687,188**	**37.30**	**7,050,000**	**7,050,000**	**7,050,000**	**362,812**	5%	**37.40**	
Total Unappropriated Ending Fund Balance		**587,437**	**852,205**		**-**	**352,205**		**-**	**-**	**-**	**(352,205)**	-100%		

Debt Service Fund

This fund accounts for voter approved General Obligation bonds debt service. The funding sources are local property taxes that are levied outside the Oregon property tax limits. The 2019-20 proposed budget includes the debt principal and interest payments of the general obligation bonds series 2016 authorized by the District's bond measure 14-58 approved on May 17, 2016.

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUND 300 DEBT SERVICE														
RESOURCES														
R1000	Local Sources	3,881,071	4,201,028		4,156,204	4,156,204		4,296,322	4,296,322	4,296,322	140,118	3%		
R2000	Intermediate Sources	-	-		-	-		-	-	-	-	na		
R3000	State Sources	-	-		-	-		-	-	-	-	na		
R4000	Federal Sources	-	-		-	-		-	-	-	-	na		
R5000	Other Sources	9,433,603	-		-	-		-	-	-	-	na		
R5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Subtotal Resources	**13,314,674**	**4,201,028**		**4,156,204**	**4,156,204**		**4,296,322**	**4,296,322**	**4,296,322**	**140,118**	3%		
R5400	Beginning Fund Balance	376,739	229,546		129,546	258,624		129,078	129,078	129,078	(129,546)	-50%		
	Total Resources	**13,691,412**	**4,430,574**		**4,285,750**	**4,414,828**		**4,425,400**	**4,425,400**	**4,425,400**	**10,572**	0%		
EXPENDITURES BY FUNCTION														
5000	**Debt Service**													
300	Purchased Services	6,468	-		-	-		-	-	-	-	na		
610	Principal Payments	11,434,399	1,670,000		1,845,000	1,845,000		2,040,000	2,040,000	2,040,000	195,000	11%		
620	Regular Interest	1,969,837	2,501,950		2,440,750	2,440,750		2,385,400	2,385,400	2,385,400	(55,350)	-2%		
640	Dues and Fees	51,163	-		-	-		-	-	-	-	na		
	Total Debt Service	13,461,866	4,171,950		4,285,750	4,285,750		4,425,400	4,425,400	4,425,400	139,650	3%		
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	**13,461,866**	**4,171,950**		**4,285,750**	**4,285,750**		**4,425,400**	**4,425,400**	**4,425,400**	**139,650**	3%		
Total Unappropriated Ending Fund Balance		**229,546**	**258,624**		**-**	**129,078**		**-**	**-**	**-**	**(129,078)**	-100%		

Hood River County School District
2019-20 Schedule of General Obligation Bond and Interest Redemption Requirements

	GO Bonds Issued 2016	
	Principal	Interest
Fiscal Yr	Due 6/15	Due 12/15 & 6/15
2019-20	2,040,000	2,385,400
2020-21	2,245,000	2,327,700
2021-22	2,450,000	2,243,900
2022-23	2,665,000	2,158,400
2023-24	2,905,000	2,051,800
2024-25	3,160,000	1,935,600
2025-26	3,455,000	1,777,600
2026-27	3,740,000	1,639,400
2027-28	3,960,000	1,564,600
2028-29	4,235,000	1,445,800
2029-30	4,560,000	1,276,400
2030-31	4,900,000	1,094,000
2031-32	5,265,000	898,000
2032-33	5,645,000	687,400
2033-34	6,045,000	461,600
2034-35	2,655,000	219,800
2035-36	2,840,000	113,600
	62,765,000	24,281,000

Capital Construction Fund

This fund accounts for capital construction and improvements projects of the Capital Construction Bond Fund 400, the Construction Excise Tax fund 401, the Energy Projects Fund 402, the Property Fund 403, the Seismic Projects Fund 404, and the State Match Grant Fund 405. Each of these programs is accounted for separately, and budgeted together for legal appropriation requirements.

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUND 4XX CAPITAL CONSTRUCTION AND IMPROVEMENTS FUNDS TOTAL														
RESOURCES														
R1000	Local Sources	693,033	1,016,530		962,214	1,307,203		503,000	503,000	503,000	(804,203)	-62%		
R2000	Intermediate Sources	-	-		-	-		-	-	-	-	na		
R3000	State Sources	1,177,651	4,338,307		3,169,466	3,169,466		1,881,775	1,881,775	1,881,775	(1,287,691)	-41%		
R4000	Federal Sources	-	-		-	-		-	-	-	-	na		
R5000	Other Sources	65,776,732	90,404		40,187	40,187		-	-	-	(40,187)	-100%		
R5200	Interfund Transfers	-	392,703		119,441	110,903		75,000	75,000	75,000	(35,903)	-32%		
	Subtotal Resources	**67,647,415**	**5,837,944**		**4,291,308**	**4,627,759**		**2,459,775**	**2,459,775**	**2,459,775**	**(2,167,984)**	-47%		
R5400	Beginning Fund Balance	2,010,826	65,235,997		47,814,311	47,814,311		21,146,852	21,146,852	21,146,852	(26,667,459)	-56%		
	Total Resources	**69,658,242**	**71,073,941**		**52,105,619**	**52,442,070**		**23,606,627**	**23,606,627**	**23,606,627**	**(28,835,443)**	-55%		
EXPENDITURES BY FUNCTION														
4000	Facilities Acquisition & Construction													
100	Salaries	7,848	-	-	-	-	-	-	-	-	-	na		
200	Benefits	2,550	-		-	-		-	-	-	-	na		
300	Purchased Services	2,964,100	3,401,938		2,884,797	1,922,809		189,322	189,322	189,322	(1,733,487)	-90%		
400	Supplies and Materials	236,694	1,990,045		1,195,776	850,625		133,149	133,149	133,149	(717,476)	-84%		
500	Capital Outlay	894,620	17,392,168		47,901,628	28,386,984		23,209,156	23,209,156	23,209,156	(5,177,828)	-18%		
600	Other Goods and Services	316,433	82,775		23,978	23,899		-	-	-	(23,899)	-100%		
	Total Facilities Acquisition & Construct	**4,422,245**	**22,866,927**	**-**	**52,006,178**	**31,184,316**	**-**	**23,531,627**	**23,531,627**	**23,531,627**	**(7,652,689)**	-25%		
5200	Interfund Transfers	-	392,703		99,441	90,903		75,000	75,000	75,000	(15,903)	-17%		
	Total Expenditures	**4,422,245**	**23,259,630**		**52,105,619**	**31,275,219**		**23,606,627**	**23,606,627**	**23,606,627**	**(7,668,592)**	-25%		
Total Unappropriated Ending Fund Balance		**65,235,997**	**47,814,311**		**-**	**21,166,851**		**-**	**-**	**-**	**(21,166,851)**	-100%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUND 400 CAPITAL CONSTRUCTION														
RESOURCES														
R1000	Local Sources	273,809	569,197		528,675	924,203		120,000	120,000	120,000	(804,203)	-87%		
R2000	Intermediate Sources	-	-		-	-		-	-	-	-	na		
R3000	State Sources	-	-		-	-		-	-	-	-	na		
R4000	Federal Sources	-	-		-	-		-	-	-	-	na		
R5000	Other Sources	65,776,732	90,404		40,187	40,187		-	-	-	(40,187)	-100%		
R5200	Interfund Transfers	-	392,703		119,441	110,903		75,000	75,000	75,000	(35,903)	-32%		
	Subtotal Resources	**66,050,540**	**1,052,304**		**688,303**	**1,075,293**		**195,000**	**195,000**	**195,000**	**(880,293)**	-82%		
R5400	Beginning Fund Balance	-	62,805,946		45,329,631	45,329,631		18,405,549	18,405,549	18,405,549	(26,924,082)	-59%		
	Total Resources	**66,050,540**	**63,858,251**		**46,017,933**	**46,404,923**		**18,600,549**	**18,600,549**	**18,600,549**	**(27,804,374)**	-60%		
EXPENDITURES BY FUNCTION														
4000	Facilities Acquisition & Construct													
100	Salaries	7,848	-	-	-	-	-	-	-	-	-	na		
200	Benefits	2,550	-		-	-		-	-	-	-	na		
300	Purchased Services	2,242,081	3,106,181		2,640,772	1,693,552		189,322	189,322	189,322	(1,504,230)	-89%		
400	Supplies & Materials	236,694	1,990,045		1,195,776	850,625		133,149	133,149	133,149	(717,476)	-84%		
500	Capital Outlay	438,988	13,349,619		42,157,883	25,411,774		18,278,078	18,278,078	18,278,078	(7,133,696)	-28%		
600	Other Goods and Services	316,433	82,775		23,503	23,424		-	-	-	(23,424)	-100%		
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	**3,244,594**	**18,528,620**	**-**	**46,017,933**	**27,979,375**	**-**	**18,600,549**	**18,600,549**	**18,600,549**	**(9,378,826)**	-34%		
Total Unappropriated Ending Fund Balance		**62,805,946**	**45,329,631**		**-**	**18,425,548**		**-**	**-**	**-**	**(18,425,548)**	-100%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUND 401 CONSTRUCTION EXCISE TAX FUND														
RESOURCES														
R1000	Local Sources	347,102	382,289		350,000	308,000		308,000	308,000	308,000	-	0%		
R2000	Intermediate Sources	-	-		-	-		-	-	-	-	na		
R3000	State Sources	-	-		-	-		-	-	-	-	na		
R4000	Federal Sources	-	-		-	-		-	-	-	-	na		
R5000	Other Sources	-	-		-	-		-	-	-	-	na		
R5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Subtotal Resources	**347,102**	**382,289**		**350,000**	**308,000**		**308,000**	**308,000**	**308,000**	**-**	0%		
R5400	Beginning Fund Balance	1,003,819	1,350,921		1,733,210	1,733,210		2,041,210	2,041,210	2,041,210	308,000	18%		
	Total Resources	**1,350,921**	**1,733,210**		**2,083,210**	**2,041,210**		**2,349,210**	**2,349,210**	**2,349,210**	**308,000**	15%		
EXPENDITURES BY FUNCTION														
4000	Facilities Acquisition & Construct	-	-		2,083,210	-		2,349,210	2,349,210	2,349,210	2,349,210	na		
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	**-**	**-**		**2,083,210**	**-**		**2,349,210**	**2,349,210**	**2,349,210**	**2,349,210**	na		
Total Unappropriated Ending Fund Balance		**1,350,921**	**1,733,210**		**-**	**2,041,210**		**-**	**-**	**-**	**(2,041,210)**	-100%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUND 402 ENERGY PROJECTS														
RESOURCES														
R1000	Local Sources	72,122	65,043		83,539	75,000		75,000	75,000	75,000	-	0%		
R2000	Intermediate Sources	-	-		-	-		-	-	-	-	na		
R3000	State Sources	-	-		-	-		-	-	-	-	na		
R4000	Federal Sources	-	-		-	-		-	-	-	-	na		
R5000	Other Sources	-	-		-	-		-	-	-	-	na		
R5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Subtotal Resources	**72,122**	**65,043**		**83,539**	**75,000**		**75,000**	**75,000**	**75,000**	**-**	0%		
R5400	Beginning Fund Balance	271,440	343,562		15,903	15,903		-	-	-	(15,903)	-100%		
	Total Resources	**343,562**	**408,606**		**99,442**	**90,903**		**75,000**	**75,000**	**75,000**	**(15,903)**	-17%		
EXPENDITURES BY FUNCTION														
4000	Facilities Acquisition & Construction													
100	Salaries	-	-		-	-		-	-	-	-	na		
200	Benefits	-	-		-	-		-	-	-	-	na		
300	Purchased Services	-	-		1	-		-	-	-	-	na		
500	Capital Outlay	-	-		-	-		-	-	-	-	na		
	Total Facilities Acquisition & Construct	-	-		1	-		-	-	-	-	na		
5200	Interfund Transfers	-	392,703		99,441	90,903		75,000	75,000	75,000	(15,903)	-17%		
	Total Expenditures	**-**	**392,703**		**99,442**	**90,903**		**75,000**	**75,000**	**75,000**	**(15,903)**	-17%		
Total Unappropriated Ending Fund Balance		**343,562**	**15,903**		**-**	**-**		**-**	**-**	**-**	**-**	na		

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUND 403 PROPERTY FUND														
RESOURCES														
R1000	Local Sources	-	-		-	-		-	-	-	-	na		
R2000	Intermediate Sources	-	-		-	-		-	-	-	-	na		
R3000	State Sources	-	-		-	-		-	-	-	-	na		
R4000	Federal Sources	-	-		-	-		-	-	-	-	na		
R5000	Other Sources	-	-		-	-		-	-	-	-	na		
R5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Subtotal Resources	**-**	**-**		**-**	**-**		**-**	**-**	**-**	**-**	na		
R5400	Beginning Fund Balance	735,568	735,568		735,568	735,568		700,093	700,093	700,093	(35,475)	-5%		
	Total Resources	**735,568**	**735,568**		**735,568**	**735,568**		**700,093**	**700,093**	**700,093**	**(35,475)**	-5%		
EXPENDITURES BY FUNCTION														
4000	Facilities Acquisition & Construction													
300	Purchased Services	-	-		10,557	-		-	-	-	-	na		
500	Capital Outlay	-	-		724,535	35,000		700,093	700,093	700,093	665,093	1900%		
600	Other Goods & Services	-	-		475	475		-	-	-	(475)	-100%		
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	**-**	**-**		**735,568**	**35,475**		**700,093**	**700,093**	**700,093**	**664,618**	1873%		
Total Unappropriated Ending Fund Balance		**735,568**	**735,568**		**-**	**700,093**		**-**	**-**	**-**	**(700,093)**	-100%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUND 404 SEISMIC PROJECTS FUND														
RESOURCES														
R1000	Local Sources	-	-		-	-		-	-	-	-	na		
R2000	Intermediate Sources	-	-		-	-		-	-	-	-	na		
R3000	State Sources	88,092	1,323,058		2,774,795	2,774,795		1,881,775	1,881,775	1,881,775	(893,020)	-32%		
R4000	Federal Sources	-	-		-	-		-	-	-	-	na		
R5000	Other Sources	-	-		-	-		-	-	-	-	na		
R5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Subtotal Resources	**88,092**	**1,323,058**		**2,774,795**	**2,774,795**		**1,881,775**	**1,881,775**	**1,881,775**	**(893,020)**	-32%		
R5400	Beginning Fund Balance	-	-		-	-		-	-	-	-	na		
	Total Resources	**88,092**	**1,323,058**		**2,774,795**	**2,774,795**		**1,881,775**	**1,881,775**	**1,881,775**	**(893,020)**	-32%		
EXPENDITURES BY FUNCTION														
4000	Facilities Acquisition & Construction													
300	Purchased Services	55,200	211,331		225,040	220,830		-	-	-	(220,830)	-100%		
500	Capital Outlay	32,892	1,111,727		2,549,755	2,553,965		1,881,775	1,881,775	1,881,775	(672,190)	-26%		
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	**88,092**	**1,323,058**		**2,774,795**	**2,774,795**		**1,881,775**	**1,881,775**	**1,881,775**	**(893,020)**	-32%		
Total Unappropriated Ending Fund Balance		**-**	**-**		**-**	**-**		**-**	**-**	**-**	**-**	na		

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
FUND 405 STATE MATCH GRANT														
RESOURCES														
R1000	Local Sources	-	-		-	-		-	-	-	-	na		
R2000	Intermediate Sources	-	-		-	-		-	-	-	-	na		
R3000	State Sources	1,089,559	3,015,248		394,671	394,671		-	-	-	(394,671)	-100%		
R4000	Federal Sources	-	-		-	-		-	-	-	-	na		
R5000	Other Sources	-	-		-	-		-	-	-	-	na		
R5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Subtotal Resources	**1,089,559**	**3,015,248**		**394,671**	**394,671**		**-**	**-**	**-**	**(394,671)**	-100%		
R5400	Beginning Fund Balance	-	-		-	-		-	-	-	-	na		
	Total Resources	**1,089,559**	**3,015,248**		**394,671**	**394,671**		**-**	**-**	**-**	**(394,671)**	-100%		
EXPENDITURES BY FUNCTION														
4000	Facilities Acquisition & Construction													
300	Purchased Services	666,819	84,426		8,427	8,427		-	-	-	(8,427)	-100%		
500	Capital Outlay	422,740	2,930,822		386,245	386,245		-	-	-	(386,245)	-100%		
												na		
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	**1,089,559**	**3,015,248**		**394,671**	**394,671**		**-**	**-**	**-**	**(394,671)**	-100%		
Total Unappropriated Ending Fund Balance		**-**	**-**		**-**	**-**		**-**	**-**	**-**	**-**	na		

Summary of Interfund Transfers

HOOD RIVER COUNTY SCHOOL DISTRICT
2019-20 ADOPTED BUDGET

		2016-17 Actual	2017-18 Actual	17-18 FTE	2018-19 Budget	2018-19 Projected	18-19 FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	Incr(Decr) to Proj 18-19	% Chg to prior	19-20 FTE	% of Total
SUMMARY OF INTERFUND TRANSFERS														
R5200	Interfund Transfers In													
	TT 100 GF from 207 Biennial Reserve	-	-		1,500,000	1,500,000		1,448,113	1,448,113	1,448,113	(51,887)	-3%		
	TT 205 Community Ed from 100 GF	-	-		59,604	59,604		-	-	-	(59,604)	-100%		
	TT 207 Biennial Reserve from 100 GF	-	3,763,236		-	-		-	-	-	-	na		
	TT 210 Unemployment from 100 GF	95,000	95,000		-	-		-	-	-	-	na		
	TT 212 Bus Replacement from 100 GF	150,000	3,176		30,000	-		-	-	-	-	na		
	TT 220-299 Grants from 100 GF	-	25,735		-	-		-	-	-	-	na		
	TT 220-299 Grants from 220-299 Grants	8,350	-		100,000	100,000		50,000	50,000	50,000	(50,000)	-50%		
	TT 400 Capital Projects from 204 Student Bod	-	-		20,000	20,000		-	-	-	(20,000)	-100%		
	TT 400 Capital Projects from subfund 402	-	392,703		99,441	90,903		75,000	75,000	75,000	(15,903)	-17%		
	TOTAL	**253,350**	**4,279,850**		**1,809,044**	**1,770,506**		**1,573,113**	**1,573,113**	**1,573,113**	**(197,393)**	-11%		
5200	Interfund Transfers Out													
	TF 100 GF to 205 Community Ed	-	-		59,604	59,604		-	-	-	(59,604)	-100%		
	TF 100 GF to 207 Biennial Reserve	-	3,763,236		-	-		-	-	-	-	na		
	TF 100 GF to 210 Unemployment	95,000	95,000		-	-		-	-	-	-	na		
	TF 100 GF to 212 Bus Replacement	150,000	3,176		30,000	-		-	-	-	-	na		
	TF 100 GF to 220-299 Grants	-	25,735		-	-		-	-	-	-	na		
	TF 200 Food Service Fund to 100 GF	-	-		-	-		-	-	-	-	na		
	TF 204 Student Body Fund to 400 GF	-	-		20,000	20,000		-	-	-	(20,000)	-100%		
	TF 207 Oper Reserve (SSF) to 100 GF	-	-		1,500,000	1,500,000		1,448,113	1,448,113	1,448,113	(51,887)	-3%		
	TF 220-299 Grants to 220-299 Grants	8,350	-		100,000	100,000		50,000	50,000	50,000	(50,000)	-50%		
	TF 402 to 400 Capital Projects	-	392,703		99,441	90,903		75,000	75,000	75,000	(15,903)	-17%		
	TOTAL	**253,350**	**4,279,850**		**1,809,044**	**1,770,506**		**1,573,113**	**1,573,113**	**1,573,113**	**(197,393)**	-11%		
	NET INTERFUND TRANSFERS	**-**	**-**		**-**	**-**		**-**	**-**	**-**	**-**	na		

Supplemental Information

Hood River County School District
2019-20 Schedule of Principal and Interest Requirements for PERS Pension Bonds

	Series 2011		Series 2004		Totals	
Fiscal Year	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**
2019-20	304,401	1,153,056	595,000	450,683	899,401	1,603,739
2020-21	1,000,000	577,457	680,000	418,714	1,680,000	996,171
2021-22	1,080,000	536,307	770,000	381,838	1,850,000	918,145
2022-23	1,220,000	477,123	870,000	339,696	2,090,000	816,819
2023-24	1,370,000	410,145	975,000	291,602	2,345,000	701,747
2024-25	1,530,000	334,110	1,095,000	237,704	2,625,000	571,814
2025-26	1,710,000	249,195	1,220,000	177,172	2,930,000	426,367
2026-27	1,895,000	154,290	1,355,000	109,731	3,250,000	264,021
2027-28	885,000	49,118	630,000	34,826	1,515,000	83,944
	10,994,401	3,940,801	8,190,000	2,441,966	19,184,401	6,382,767

Hood River County School District
2019-20 Schedule of Principal and Interest Requirements for Qualified School Construction Bonds

	2010 QSCB	
Fiscal Year	**Principal**	**Interest**
2019-20	230,000	33,443
2020-21	235,000	28,958
2021-22	240,000	24,375
2022-23	245,000	19,695
2023-24	250,000	14,918
2024-25	255,000	10,043
2025-26	260,000	5,070
	1,715,000	136,500

Original issue February 2010, $3,600,000, 1.95% interest rate

Appendix C

Classified Salary Schedule 19-20

2.25% increase from 2018-19

	Job Classification	1	2	3	4	5 (+5%)	6 (+10%)
1	Teacher Assistant	$11.40	$11.97	$12.57	$13.20	$13.86	$14.52
2	Para-Professional (1)	$16.42	$17.26	$18.12	$19.02	$19.97	$20.92
3	Para-Professional w/3% differential (5)	$16.91	$17.77	$18.68	$19.60	$20.58	$21.56
4	Media Assistant	$14.90	$15.64	$16.42	$17.26	$18.12	$18.99
5	Instructional Assistant/Campus Security/CNA	$14.90	$15.64	$16.42	$17.26	$18.12	$18.99
6	Instructional Asst/Media Asst w/3% diff (5)	$15.35	$16.11	$16.91	$17.77	$18.66	$19.55
7	Bus Driver-Standby	$12.30	$12.30	$12.30	$12.30	$12.92	$13.53
8	Bus Driver-Regular	$15.66	$16.43	$17.27	$18.13	$19.04	$19.94
9	Transportation Service Person 1	$16.30	$17.11	$17.97	$18.87	$19.81	$20.76
10	Transportation Maintenance Technician	$20.56	$21.58	$22.67	$23.80	$24.99	$26.18
11	Kitchen Helper	$11.16	$11.73	$12.31	$12.92	$13.57	$14.21
12	Assistant Cook	$12.03	$12.64	$13.27	$13.93	$14.63	$15.32
13	First Cook	$13.14	$13.80	$14.50	$15.23	$15.99	$16.75
14	Cook Manager I	$13.51	$14.19	$14.90	$15.64	$16.42	$17.20
15	Cook Manager II	$14.44	$15.17	$15.93	$16.73	$17.57	$18.40
16	Cook Manager III	$16.06	$16.86	$17.73	$18.60	$19.53	$20.46
17	Custodian I	$14.49	$15.21	$15.96	$16.77	$17.61	$18.45
18	Custodian II	$15.23	$15.97	$16.78	$17.61	$18.49	$19.37
19	Head Custodian I	$16.00	$16.80	$17.64	$18.52	$19.45	$20.37
20	Head Custodian II	$16.79	$17.62	$18.50	$19.43	$20.40	$21.37
21	Head Custodian III	$18.93	$19.88	$20.88	$21.91	$23.01	$24.10
22	Maintenance I / Courier	$15.44	$16.22	$17.03	$17.88	$18.77	$19.67
23	Maintenance II	$16.93	$17.79	$18.69	$19.61	$20.59	$21.57
24	Maintenance III	$18.62	$19.56	$20.52	$21.55	$22.63	$23.71
25	Maintenance III with LME license	$21.25	$22.31	$23.43	$24.60	$25.83	$27.06
26	Secretary I	$13.32	$14.00	$14.70	$15.43	$16.20	$16.97
27	Secretary II	$15.35	$16.11	$16.91	$17.77	$18.66	$19.55
28	Secretary/Bookkeeper	$15.45	$16.24	$17.05	$17.89	$18.78	$19.68
29	Bookkeeper-High School	$15.61	$16.39	$17.23	$18.08	$18.98	$19.89
30	District Athletics & HRVHS Activities Secretary	$16.11	$16.92	$17.76	$18.66	$19.59	$20.53
31	Special Education & Student Services Secretary	$16.52	$17.18	$17.88	$18.58	$19.51	$20.44
32	Office Manager - HRVHS / Migrant / Transportation	$17.38	$18.25	$19.17	$20.11	$21.12	$22.12
33	Federal Programs & Curriculum Administrative Assistant	$17.69	$18.37	$19.13	$19.88	$20.87	$21.87
34	District Accounts Payable Specialist	$18.01	$18.75	$19.48	$20.28	$21.29	$22.31
35	Computer / Information Support Assistant	$14.90	$15.64	$16.42	$17.26	$18.12	$18.99
36	Computer / Information Support Technician	$19.55	$20.39	$21.26	$22.16	$23.27	$24.38
37	Computer / Information Support Coordinator	$25.30	$26.54	$27.88	$29.28	$30.74	$32.21
38	Network Coordinator (Salaried, FLSA exempt)	N/A	N/A	N/A	N/A	N/A	N/A
39	Prime Time Site Director	$12.96	$13.60	$14.28	$14.99	$15.74	$16.49
40	Hazardous Materials Supervisor	$23.98	$25.18	$26.44	$27.76	$29.15	$30.54

41	Night Differential	$0.20
42	Hazardous Materials Differential (2)	$0.50
43	Bilingual Differential (3)	5.0%
44	Critical Care Differential (4)	5.0%
45	NCLB HQ Differential (5)	3.0%
46	Bus Driver Trainer Differential	10.0%
47	Community Ed Lead Preschool Differential	3.0%
48	SLC/TLC Instructional Assistant Differential	2.5%

*5% longevity differential after 10 Years of Service. **10% longevity differential after 15 Years of Service.

Longevity differentials are calculated as current step plus 5% or 10% based on total continuous years of Classified Service.

1 This classification includes Pre-school Para-professionals, Vocational Transition Technicians, and Speech Instructional Assts.

2 An employee, when working under the supervision of the Hazardous Materials Supervisor engaged in the removal of asbestos, shall receive an hourly differential of 50 cents per hour.

3 Employees who are bilingual in English and Spanish as determined by the District are eligible for this differential.

4 Employees who provide critical care to a student, without whom may suffer medical complications or death may be eligible for this differential.

5 Employees in district-identified positions who meet NCLB requirements and have completed 72 hrs college credit.

Hood River County School District
Appendix "C" - Confidential Pay Scale for 2019-20

Hourly Rate	Step 1	Step 2	Step 3	Step 4	5%	10%
Assistant Payroll & Benefits Specialist	18.08	18.82	19.56	20.36	21.38	22.40
Accounting Specialist	21.43	22.32	23.20	24.13	25.34	26.54
Human Resources Specialist	21.43	22.32	23.20	24.13	25.34	26.54
Payroll & Benefits Specialist	21.43	22.32	23.20	24.13	25.34	26.54
Superintendent's Administrative Assistant	22.15	22.99	23.93	24.89	26.13	27.38
Staff Accountant	29.67	30.85	32.09	33.36	35.03	36.70
Controller	TBD	TBD	TBD	TBD	TBD	TBD

Note 1 Longevity differentials are calculated as current step plus 5% or 10% based on total continuous years of service

Note 2 Plus 4.05% into VEBA Accounts

Appendix A-3

2019-20 Licensed Salary Schedule

(2018-19 salary schedule Appendix A-2 plus 2.25%)

Teachers with no contracted experience begin at step 1, then advance accordingly with each completed year of teaching. Seven years (step 8) is the maximum outside experience credited.

Credits on the column headings below are Quarter Credits; Semester Credits are converted by a multiplier of 1.5

Years of Experience	Step	BA	BA+15	BA+30	BA+45	BA+75 MA	MA+15	MA+30	MA+45
0	1	40,735	42,366	43,995	45,216	46,439	47,660	48,882	49,698
1	2	42,569	44,200	45,828	46,947	48,170	49,393	50,616	51,531
2	3	44,401	46,031	47,660	48,639	49,902	51,123	52,346	53,363
3	4	46,234	47,864	49,494	50,328	51,633	52,855	54,077	55,196
4	5	48,069	49,698	51,327	52,021	53,363	54,585	55,807	57,031
5	6	49,902	51,531	53,160	53,711	55,096	56,317	57,540	58,864
6	7	51,735	53,363	54,994	55,400	56,826	58,048	59,270	60,697
7	8	52,855	55,196	56,826	57,091	58,558	59,779	61,001	62,530
8	9	52,855	57,031	58,660	58,780	60,288	61,512	62,732	64,362
9	10	52,855	58,864	60,492	60,695	62,020	63,243	64,465	66,196
10	11	52,855	59,372	62,325	62,658	63,752	64,975	66,196	68,029
11	12	52,855	59,372	62,432	63,852	65,483	66,704	67,927	69,861
12	13	52,855	59,372	62,432	65,543	67,215	68,436	69,659	71,696
13	14	52,855	59,372	62,432	67,233	68,945	70,167	71,389	73,528
14	15	52,855	59,372	62,432	67,233	70,676	71,899	73,121	75,361
15	16	52,855	59,372	62,432	67,233	72,104	73,630	74,852	77,194
16	17	52,855	59,372	62,432	67,233	72,104	73,630	76,584	79,027

Appendix B
Extra Duty Schedules – Athletics and Activities

Athletics	Boys	Girls	Combined
Hood River Valley High School			
Baseball - Head	14.0%		
Assistant Coach	9.8%		
Football - Head	15.0%		
Assistant Coach	9.8%		
Volleyball - Head		14.0%	
Assistant Coach		9.8%	
Softball - Head		14.0%	
Assistant Coach		9.8%	
Basketball - Head	15.0%	15.0%	
Assistant Coach	9.8%	9.8%	
Soccer - Head	14.0%	14.0%	
Assistant Coach	9.8%	9.8%	
Tennis - Head	10.0%	10.0%	
Golf Head	10.0%	10.0%	
Lacrosse - Head	14.0%	14.0%	
Track - Head			14.0%
Assistant Coach			9.8%
Wrestling - Head			14.0%
Assistant Coach			9.8%
Cross Country - Head			10.0%
Assistant Coach			7.0%
Swimming - Head			14.0%
Assistant Coach			9.8%
Rally - Head			9.0%
Ski Coach - Head			14.0%
Assistant Coach			9.8%
Drill/Dance Team – Head			8.0%
District Athletic Director			20.0%
Middle Schools - Wy'east - HRMS-CL			
Football - *Wy (4) HRMS (4)*	6.0%		
Volleyball - *Wy (3) HRMS (3) CL (1)*		6.0%	
Basketball - *Wy (6) HRMS (6) CL (2)*	6.0%	6.0%	
Wrestling - *Wy (2) HRMS (2)*			6.0%
Track - *Wy (3) HRMS (3) CL (0)*			6.0%
Cross Country - *Wy (1) HRMS (1) CL (1)*			6.0%
Athletic Director - *Wy'east (1) HRMS (1)*			8.0%

Activities		%
Hood River Valley High School		
Class Advisor		
Freshman	*	2.0%
Sophomore	*	2.0%
Junior		4.0%
Senior		4.0%
Earth Club	*	1.0%
FBLA		4.0%
FFA Advisor		6.0%
Forensics		9.0%
French Club	*	1.0%
Letter Winners	*	2.0%
Link Crew Leader	*	2.0%
MECHA	*	1.0%
Mock Trial	*	2.0%
Model UN/Presidential Convention	*	2.0%
National Honor Society	*	2.0%
Newspaper		8.0%
OSSOM		4.0%
Stagecraft		4.0%
Student Council		4.0%
Yearbook		8.0%
Youth in Government	*	2.0%
Drama		
Head		6.0%
Assistant	*	2.0%
Music		
Instrumental		9.0%
Vocal		10.0%
Pep Band		6.0%
Activities Director		11.0%
Total HRVHS Activity Staff		
Middle Schools		
Student Council - *Wy'east (1) HRMS (1)*	*	2.0%
WEB - *Wy'east (2) HRMS (2)*	*	2.0%
Yearbook - *Wy'east (1) HRMS (1)*	*	2.0%
Drama - *Wy'east (1) HRMS (1)*	*	2.0%
Inst/Vocals - *Wy'east (1) HRMS (1) CL (1)*		9.0%
Activities Director	*	2.0%
Elementary Schools		
Activities Director	*	1.0%

Elementary Extra Duty Schedule

The District agrees to include Elementary Activity Coordinators (1 FTE) per building in the District Extra Duty Schedule. Their compensation rate will be 1% fixed on the Extra Duty Activity Schedule.

All athletic and/or activity extra duty contracts will be computed by applying the percentage indicated below to the BA, Step 1 column of the current salary schedule. Percentages marked with (*) do not earn a step increase. Others earn a year of experience (maximum of 7) to be granted by the Administration for each year of in or out-of-district coaching experience in the respective sport and coaching responsibility level up to a maximum of seven (7) years of experience (step 8).

Extended Season Stipends

These are the guidelines that will apply to compensate coaches for extended seasons as a result of qualifying for OSAA state playoffs:

- Group A. - Athletic teams that required a series of tournaments past the District level before participating in the state championship playoff competition: Football, (Head coach and 3 Assistants), Softball, Baseball, Soccer, Lacrosse, Volleyball, Basketball, (Head coach and 1 Assistant).
- Payment:
  For each full week of playoffs beyond the end of official season, the coach and assistant coach will receive an additional 5% of his/her coaching contract.
- Group B – Athletic teams that send participants to the OSAA state playoffs after the district competition: Wrestling, Skiing, Track, Cross Country, Tennis, Golf, Swimming, Cheer, Forensics (Head coach). (An assistant may be added if more than 4 participants qualify per team. In addition, if recommended by the athletic director and approved in advance by the high school principal, a specific event coach may also be included.)
- Payment:
  For the entire playoff/ tournament the coach and assistant coach(es), when applicable, will each receive an additional 7% of his/her coaching contract.

Verification of extended season:

The high school athletic director will verify the extended season and the coaches involved. The athletic director will complete an extended season stipend request to the business office.

EXTRA-DUTY PATRON COMPLAINTS:

Complaints filed against extra-duty personnel by patrons shall be processed through the superintendent level. The superintendent's decision shall be final.

EXTENDED CONTRACTS:

When the administration places an educator on an extended contract beyond the regular contract, that educator will be compensated at 1/190th of his/her regular salary for each extended day worked.

NOTIFICATION:

Extra-duty personnel will be notified no later than 60 days following the conclusion of the activity as to renewal of their contract.

SUBJECT MATTER COMMITTEE CHAIRPERSON:

When the administration designates a Subject Matter Committee Chairperson, that educator will be paid a stipend of $200.00 for work performed outside of his/her regular work hours in completing the given assignment.

OTHER ASSIGNMENTS:

Ticket-taking and selling, chaperoning and crowd supervision assignments outside the work day may be without additional compensation, but will be made on a volunteer basis.

Administrator Salary Schedule

2019-2020

Range		Days	Step 1	Step 2	Step 3
	Principals & Vice Principals:				
1	High School Principal	230	$117,601	$118,777	$119,964
2	Middle School Principal	220	$107,557	$108,631	$109,719
3	Elementary School Principal	215	$102,499	$103,524	$104,559
4	Alternative School Principal	215	$102,499	$103,524	$104,559
5	High School Vice Principal	220	$102,411	$103,433	$104,469
6	Middle School Vice Principal	215	$95,647	$96,605	$97,569
16	Elementary School Vice Principal	215	$88,436	$89,320	$90,213
	Directors and Supervisors:				
7	Community Education Director	235	$63,503	$64,138	$64,780
8	Custodial Services Supervisor	240	$72,083	$72,804	$73,532
9	Operations Director	240	$82,895	$83,724	$84,562
10	Nutrition Services Director	230	$70,930	$71,639	$72,356
11	Technology Director	230	$95,647	$96,605	$97,569

Administrator Salary Schedule - Cabinet

2019-2020

Range		Days	Step 1	Step 2	Step 3
12	Director of Curriculum & Instruction	230	$117,601	$118,777	$119,964
13	Director of Special Education and Student Services	230	$117,601	$118,777	$119,964
14	Director of Human Resources	230	$117,601	$118,777	$119,964
15	Chief Financial Officer	230	$117,601	$118,777	$119,964

Hood River County School District's
20/20 VISION

MISSION: Excellence. Every Student. Every Day.

DISTRICT GOAL: Every student graduates with the knowledge and courage to learn, serve, and pursue their dreams.

KEY INDICATORS

- K-12 Attendance
- 3rd Grade Literacy
- 5th Grade Math
- 8th Grade Math and Literacy
- 9th Grade Credits Earned
- 9 College Credits Earned by Graduation
- 4-year Graduation Rate
- 5-year Completion Rate
- Post-Secondary School/Program Enrollment

COLLECTIVE COMMITMENTS

Every Hood River County School District student will demonstrate positive academic and social growth when all staff members work collaboratively to:

- ensure all students are safe, known and accepted;
- establish high expectations for achievement and personal growth for each student;
- identify, teach and assess student learning targets aligned to the Common Core State Standards;
- utilize research-based best practices for designing and delivering instruction;
- identify, intervene, and monitor the progress of struggling students early, with great intensity, and for as long as it takes;
- engage our diverse and committed community as partners in ensuring equity & excellence in student learning and growth; and,
- explicitly target human and fiscal resources toward achieving these commitments.

1. ENSURE STUDENTS ARE SAFE, KNOWN AND ACCEPTED

STRATEGIES	2017-18 MEASUREMENTS	2017-18 PRELIMINARY OUTCOMES	2018-19 MEASUREMENTS
A. Implement School-wide Positive Behavior Support (PBS). B. Pro-social skills, including a focus on decreasing bullying and illicit substance use, will be taught and reinforced. C. Staff in every school will be trained in Collaborative Problem Solving (CPS) to assist students needing intensive behavior and emotional support. D. Ensure prevention and crisis response systems are effective, practiced, and always improving.	I. By July 2018, at least 7 schools will achieve a 70% on the Tiered Fidelity Instrument (TFI). II. By July 2018, the number of Out of School Suspensions, In School Suspensions, and Expulsions will reduce from 264 in 2016-17 to 230 or less. III. By July 2018, the percent of students not chronically absent will increase from 85.4% to 88%. IV. By July 2018, protocols will be developed and practiced for reunification of students in a potential crisis.	**I. MET: 7 schools met TFI above 70%** **II. NOT MET: 310** **III. NOT MET w/Growth: 86% students were not chronically absent** **IV. MET: Expanded Lock-Down Drills practiced at HRVHS, Parkdale, Mid Valley, Cascade Locks, and HRMS. Reunification Drill scheduled for August 2018**	i. By July 2019, all schools will achieve 70% on the Tiered Fidelity Instrument (TFI) in the categories of 1) Student, Family, Community Involvement, 2) Faculty Involvement, 3) Discipline Policies, and 4) Professional Development. ii. By July 2019, the number of Out of School Suspensions, In School Suspensions, and Expulsions will reduce from 310 to 270. iii. By July 2019, the percent of students not chronically absent will increase from 86% to 88%. iv. By July 2019, protocols for ensuring students are all accounted for in an emergency situation will be practiced and refined for reunification purposes.

2. ESTABLISH HIGH EXPECTATIONS FOR ACHIEVEMENT AND PERSONAL GROWTH FOR EACH STUDENT

STRATEGIES	2017-18 MEASUREMENTS	2017-18 PRELIMINARY OUTCOMES	2018-19 DRAFT MEASUREMENTS
A. Collaboratively refine and implement a meaningful, growth-oriented professional evaluation system for all licensed staff members.	I. By July 2018, the evaluation process for Classified Employees will be improved collaboratively with OSEA leadership.	**I. MET: Committee has met and new evaluation system will be implemented next year.**	i. By July 2019, 70% of licensed educators' Student Learning and Growth Goals will reach proficient or distinguished levels.
B. Strengthen the culture of college and career in all schools.	II. All School Administrators will fulfill 3 collaborative classroom walkthroughs to improve the consistency and reliability of instructional feedback to teachers using the Danielson Framework for Teaching.	**II. MET: Westside, HRMS, HRVHS**	ii. All School Administrators will participate in a minimum of three collaborative classroom walk-throughs using the Danielson Framework for Teaching to improve instructional feedback to teachers.
C. Implement the AVID (Advancement Via Individual Determination) program to ensure students, regardless of their race or economic background, are prepared for college and career.	II. By July 2018, the percent of all students taking 3 or more classes eligible for college credit will increase from 48.9% to 50%.	**III. MET: 51.7%**	iii. By July 2019, the percent of all seniors that have taken three or more classes eligible for college credit will increase from 51.7% to 53%.
D. Increase the opportunities for all students to earn college credit while in high school.	IV. By September 2017, the percent of 9th graders earning at least 6.5 credits will increase to 85.3% to 87%.	**IV. MET: 89.7%**	iv. By October 2019, the percent of Freshman earning at least 6.5 credits will increase from 89.7% to 90.6%.
	V. By July 2018, the number of students of color enrolled in AP courses will increase by 5%, from 95 to 100.	**V. MET: 106**	v. By July 2019, the percent of Hispanic seniors that have enrolled in AP and Honors courses will increase from 18.3% to 21%.

3. IDENTIFY, TEACH, AND ASSESS STUDENT LEARNING TARGETS ALIGNED TO STATE STANDARDS

STRATEGIES	2017-18 MEASUREMENTS	2017-18 PRELIMINARY OUTCOMES	2018-19 DRAFT MEASUREMENTS
A. Every licensed staff member will work collaboratively in Professional Learning Communities (PLC) to align curriculum, instruction and assessment practices to agreed-upon priority standards. B. Implement curriculum renewal processes on the state-approved adoption schedule and identify district-wide priority standards, instructional strategies, professional development needs, and common assessments. C. Develop clearly articulated curriculum maps in core content areas that communicate what students should know and be able to do at each grade level.	I. By July 2018, the percent of all HRCSD students meeting or exceeding Oregon Statewide Assessment in reading will increase from 53.5% to 56%. II. By July 2018, the percent of all HRCSD students meeting or exceeding Oregon Statewide Assessment in math will increase from 43% to 45%. III. By July 2018, the percent of HRCSD students meeting or exceeding Oregon Statewide Assessment in science will increase from 61% to 63%. IV. By November 2017, the four-year cohort graduation rate for Hispanic students at HRVHS will improve from 79.9% in 2015-16 to 81.7% in 2016-17. V. By July 2018, the percent of HRCSD students meeting college readiness benchmarks on the P-SAT will increase from 35% to 50%.	**I. MET: 56%** **II. NOT MET: 42%** **III. NOT MET: 53%** **IV. NOT MET: 77.7%** **- All students increased from 81.4% to 83.7%** **V. MET: 51%**	i. By July 2019, the percent of all HRCSD students meeting or exceeding Oregon Statewide Assessment in reading will increase from 56% to 57.5%. ii. By July 2019, the percent of all HRCSD students meeting or exceeding Oregon Statewide Assessment in math will increase from 42% to 45%. iii. By July 2019, the percent of HRCSD students meeting or exceeding Oregon Statewide Assessment in science will increase from 53% to 61%. iv. By November 2018, the four-year cohort graduation rate for Hispanic students at HRVHS will improve from 77.7% to 80%. **MET 83.12** v. By July 2019, the percent of HRCSD students meeting college readiness benchmarks on the P-SAT will increase from 51% to 53%.

4. UTILIZE RESEARCH-BASED BEST PRACTICES FOR DESIGNING AND DELIVERING INSTRUCTION

STRATEGIES	2017-18 MEASUREMENTS	2017-18 PRELIMINARY OUTCOMES	2018-19 DRAFT MEASUREMENTS
A. Ensure K-5 teachers are supported to implement a research-based core curriculum with fidelity in reading and math.	I. By July 2018, the percent of HRCSD 3rd graders meeting or exceeding the Oregon Statewide Assessment in reading will increase from 42% to 44%.	**1. MET: 44%**	i. By July 2019, the percent of HRCSD 3rd graders meeting or exceeding the Oregon Statewide Assessment in reading will increase from 44% to 46.6%.
B. Every licensed staff member will work collaboratively in Professional Learning Communities (PLC) to identify and share best instructional practices.	II. By July 2018, the percent of all HRCSD 5th grade Hispanic students meeting or exceeding the Oregon Statewide Assessment in reading will increase from 28% to 40%.	**II. NOT MET w/Growth: 34%**	ii. By July 2019, the percent of all HRCSD 5th grade Hispanic students meeting or exceeding the Oregon Statewide Assessment in reading will increase from 34% to 38%.
C. Evidence of sheltered instruction and language development will be evident across all classrooms.	III. By July 2018, the percent of English Language Learners in HRCSD who meet or exceed the state benchmark level in English Language Arts will meet or exceed the state average.	**III. NOT MET:** **HRCSD - 7.4%** **State of Oregon 7.6%**	iii. By July 2019, the percent of English Language Learners in HRCSD who meet or exceed the state benchmark level in English Language Arts will increase from 7.4% to 9.5%.
D. Implement and scale up K-12 Spanish language immersion programming.	IV. By November 2017, at least 4 sections in a core subject area at Wy'east will be taught primarily in Spanish.	**IV: MET: 4 Sections: Math, Science, Reading, Spanish Language Development**	iv. By July 2019, biliteracy students at Mid Valley and Wy'east will score above the national average on the Logramos Assessment.
E. Implement and scale up integrated Science, Technology, Engineering, Arts, and Math programming (STEAM).	V. By July 2018, at least 15 students will be registered as full time students in the new Online School.	**V. MET: 74 Students**	v. 90% of students enrolled in HRCSD options programs will earn at least 3 credits in each semester

5. IDENTIFY, INTERVENE AND MONITOR THE PROGRESS OF STRUGGLING STUDENTS EARLY, WITH GREAT INTENSITY, AND FOR AS LONG AS IT TAKES

STRATEGIES	2017-18 MEASUREMENTS	2017-18 PRELIMINARY OUTCOMES	2018-19 DRAFT MEASUREMENTS
A. Every licensed staff member will collaboratively develop and use formative and interim assessments in Professional Learning Communities (PLC) to identify and monitor individual student progress.	I. By July 2018, all teachers will have completed multiple data cycles in PLCs.	**I. NOT MET: No evidence available**	i. By July 2019, 80% of PLC teams will be rated by school administrators as either "Collaborative" or "Accountable."
B. Each school will implement a data-driven Response to Intervention (RTI) system. a. All students will be regularly and efficiently screened to ensure they are on target for grade-level expectations in literacy and math. b. Students below benchmark will receive additional, research-based interventions. c. Below benchmark student's progress will be monitored regularly. d. Interventions will be intensified based district-wide decision-rules.	II. By July 2018, HRCSD Secondary Schools will utilize Early Warning System data to a) identify struggling learners, b) communicate with families, and c) intervene with students in the bottom 20% - 30% compared to school peers.	**II: MET a. & b.; work to be done on c. (intervening with the bottom 20%)**	ii. By July 2019, HRCSD Secondary Schools will utilize Early Warning System data to a) identify struggling learners, b) communicate with families, and c) intervene with students in the bottom 20% compared to school peers.
C. RTI/PBIS teams will meet to review student progress and make decisions using student growth data.	II. By January of 2018, the percent of students eligible for special education services will decrease from 12% in 2014-16 to 11.8%.	**III. MET: 11.8%**	iii. By January of 2019, the percent of students eligible for special education services will remain at or less than 12%.

6. ENGAGE OUR DIVERSE AND COMMITTED COMMUNITY AS PARTNERS IN ENSURING EQUITY & EXCELLENCE IN STUDENT LEARNING AND GROWTH

STRATEGIES	2017-18 MEASUREMENTS	2017-18 PRELIMINARY OUTCOMES	2018-19 DRAFT MEASUREMENTS
A. Ensure a robust, culturally and linguistically sensitive communications program exists throughout the school district. B. Seek out and listen to multiple perspectives from a wide-range of diverse community members in decision-making. C. Implement an annual Continuous Improvement Process at each school that engages all stakeholders, utilizes disaggregated outcome data, and sets ambitious targets aligned to the 2020 Vision. D. Ensure equitable access to schools' arts, athletics, and other extracurricular programs. E. Increase access to, and usage of, health and mental health services for our students and families.	I. By July 2018, the achievement gap in reading between our White students and our students of color will decrease from 35% to 30%. II. By July 2017, the achievement gap in math between our White students and our students of color will decrease from 38% to 32%. II. By July 2017, the percent of the middle school extra-curricular athletics program made of economically disadvantaged students will increase from 26% to 33%. V. By July 2017, the number of visits to the School-Based Health Center will increase from 1,056 to 1,150.	**I. NOT MET: 36%** **II. NOT MET with Growth: 37%** **III. MET: 34%** **IV. MET: 1626 Visits**	i. By July 2019, the percent of Hispanic/Latino students in HRCSD who meet or exceed the state benchmark level in English Language Arts will increase from 34.5% to 37%. ii. By July 2019, the percent of Hispanic/Latino students in HRCSD who meet or exceed the state benchmark level in Mathematics will increase from 24% to 27%. iii. By July 2019, all schools and the district will develop and implement an Hispanic family engagement strategy connected with their CIPs. iv. By July 2019, the percent of economically disadvantaged students in the middle school extra-curricular athletics program will increase from 34% to 36%. v. By July 2019, the number of visits to the School-Based Health Center will increase from 1626 to 1707.

7. TARGET HUMAN AND FISCAL RESOURCES TOWARD ACHIEVING THESE COMMITMENTS

STRATEGIES	2017-18 MEASUREMENTS	2017-18 PRELIMINARY OUTCOMES	2018-19 DRAFT MEASUREMENTS
A. Align resources to our shared commitments in this Vision for 2020.	I. By June 2017, the community budget committee will be presented a proposed budget for 2018-19 with a minimum of 8% of General Fund in reserve.	**I. MET: 8.2%**	i. By June 2019, the community budget committee will be presented a proposed budget for 2019-20 with a minimum of 8% of General Fund in reserve.
B. Increase grant funding and other creative investments to support this Vision for 2020.	II. By June 2017, the district will receive its fourth consecutive "unmodified opinion" from external auditors.	**II. MET: no findings or deficiencies noted**	ii. By June 2019, the district will receive its fifth consecutive "unmodified opinion" from external auditors. **MET**
C. Find efficiencies and prioritize resources to protect class sizes, especially at the primary level.	III. By June 2018, each school's Equity Learning Team will have completed 6 days of professional learning with the National Equity Project.	**III. MET**	
D. Prioritize resources toward programs that are intentionally designed to ensure equity and close the racial achievement gap.	IV. By July, 2017 all middle school bond projects will be completed on time and within budget.	**IV. MET**	iii. By July 2019, the school district will receive its second consecutive Certificate of Excellence from the Association of School Business Officials International. **MET**
E. Effectively monitor all district funds and be accountable to the community for their use.	V. By July 2018, a plan and schedule to update school entry and classroom hardware will be determined and shared with the School Board.	**V. MET**	iv. By July 2019, Mid Valley, HRVHS, HRMS, WYMS, May Street bond projects will be on or under budget. **ON TRACK**
F. Engage stakeholders in annual budget decisions.			
G. Ensure all facilities are maintained in a manner that supports student learning and safety for all.			

GLOSSARY

The following explanations of terms are drawn primarily from Governmental Accounting, Auditing and Financial Reporting (GAAFR), published by the Government Finance Officers Association, 1944, Chicago, Illinois.

Accounting System: The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

Accrual Basis: The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which cash is received or paid by the government.

Activity: A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.

ADM: Average daily membership is the year-to-date average of daily student enrollment.

Ad Valorem Tax: A tax based on value (e.g., a property tax)

Appropriation: A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Assessed Valuation: A valuation set upon real estate or other property by a government or taxing authority as a basis for levying taxes.

Asset: A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events. Resources owned or held by a government.

Associated Payroll Costs: Amounts paid by the district on behalf of employees, in addition to gross salary (e.g., Group Health Insurance, Contributions to public employee's retirement system (PERS), Social Security and Medicare (FICA), Workers' compensation, unemployment insurance).

Bond: Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Budget: A budget is plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the Board.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the school board which is the appropriating governing body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. It is also composed of drafts of the appropriation, revenue, tax levies and borrowing measures necessary to put the budget into effect.

Budgetary Control: The control or management of a district in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available resources.

Capital Budget: A plan of proposed capital outlays and the means of financing them.

Capital Expenditures: Expenditures resulting in the acquisition of or addition to the district's general fixed assets.

Cash: Cash includes currency on hand and demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts that have the general characteristics of demand deposit accounts.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Certified or Licensed Employees: Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic coaches, occupational speech, and physical therapists.

Classified Employees: Support staff, including instructional assistants, clerical staff, kitchen employees, custodial and maintenance employees.

Contingency: An amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

Cost: The amount of money or other consideration exchanged for goods or services.

Current: As applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to the past or future periods.

Current Resources: Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods or services. Debts of governments include bonds and notes.

Deficit: (1) The excess of the liabilities of a fund over its assets. (Oregon school districts may not carry deficits in any fund.) (2) The excess of expenditures over revenues during an accounting period.

Encumbrances: Commitments related to unperformed contracts for goods or services. (e.g. payroll or purchase order commitments)

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

Financial Audit: An audit made to determine whether the financial statements of a government are presented afirly in conformity with GAAP.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fixed Assets: Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land.

FTE: Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day.

Function: Expenditures classification according to the principal purpose for which expenditures are made.

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The difference between fund assets and liabilities of governmental funds.

Fund Type: Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capitals projects, enterprise, internal service, and trust and agency.

General Fund: The fund used to account for all financial resources, except those required to be accounted for in another fund.

Levy: (1) To impose taxes, special assessments or service charges for the support of government activities. (2) The total amount of taxes, special assessments or service charges imposed by a government.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Modified Accrual Basis: All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred.

Object: As used in expenditures classification this term, applies to the article purchased or the service obtained, rather than to the purpose fi which the article or service was purchased or obtained (e.g., personal services, employee benefits, contractual services, materials and supplies).

Permanent Tax Rate Limit: The maximum rate of ad valorem property taxes that a school district can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the school district can increase a permanent rate limit.

Program Budget: A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class, on the one hand, and performance, on the other.

Purchase Order: A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of charge for them.

Resources: Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues: Moneys received or anticipated by a local government from either tax or nontax sources.

Staffing Ratio: The licensed staffing ratio is the ratio of students to licensed staff. The district sets targets and allocates staff based on these targets.

State School Fund: The major appropriation of state support for public schools. This fund consists of property tax loss replacement mandated by Measure 5 and state aid. The State School Fund is distributed to school districts according to a Legislature adopted statute.

Supplemental Budget: Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplement budget cannot be used to increase a tax levy.

Transfers: Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the origination fund and as a resource in the receiving fund.

Unappropriated Ending Fund Balance: Amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and provide financial stability. This amount cannot be transferred by resolution or used through a supplement budget during the year.

Legal Notices and Documents

HOOD RIVER COUNTY
SCHOOL DISTRICT
Excellence. Every student. Every day.

Proposed Budget Committee Motions
Fiscal Year 2019-20

Proposed Motion #1

I move to approve the taxes provided for in the proposed budget of:

1) a local option levy operating tax rate of $1.20 ($1.20 proposed of $1.25 limit) per $1,000 of assessed value for General Fund operations; and
2) a permanent tax rate of $4.8119 per $1,000 of assessed value for General Fund operations; and
3) a tax for bonded indebtedness in the amount of $4,503,482 for the Debt Service Fund.

Motion made by: Chrissy Ruiz Motion seconded by: Julia Ramirez

Passed/failed: Passed

Budget Committee Chair 5/7/19
Date

Saundra Buchanan, CFO 5/7/2019
Budget Officer Date

HOOD RIVER COUNTY
SCHOOL DISTRICT
Excellence. Every student. Every day.

Proposed Budget Committee Motions
Fiscal Year 2019-20

Proposed Motion #2

I move to approve the Hood River County School District budget for the 2019-20 fiscal year ending June 30, 2020 in the total appropriations amount of $95,323,138 and the total appropriations per fund, as shown below, and total unappropriated ending fund balances of $7,068,477.

2019-20 Budget Appropriations by Fund	**Total**
100 General Fund	$53,421,012
200 Food Service Fund	1,880,214
204 Student Body Funds	1,900,000
205 Community Education Fund	1,335,567
207 Biennial Reserve Fund	1,448,113
210 Unemployment Fund	60,000
212 Bus Replacement Fund	196,206
2XX Grant Funds	7,050,000
300 Debt Service Fund	4,425,400
4XX Capital Construction & Improvements Funds	23,606,627
Total Appropriations, All Funds	**$95,323,138**
Total Unappropriated Ending Fund Balances, All Funds	7,068,477
Total Budget	$102,391,615

Motion made by: Brandi Sheppard Motion seconded by: Carinda Hawkins-Elliott
Passed/failed: Passed

Budget Committee Chair — Date: 5/7/19

Saundra Buchanan, CFO — Date: 5/7/2019
Budget Officer

HOOD RIVER COUNTY SCHOOL DISTRICT
RESOLUTION 18-19/17

Resolutions Adopting the Fiscal Year 2019-20 Budget, Making Appropriations, Levying Taxes, and Categorizing the Taxes

Resolution Adopting the Budget

Be it resolved that the Board of Directors of the Hood River County School District hereby adopts the budget for fiscal year 2019-20, as approved by the Budget Committee on May 7, 2019, with subsequent revisions, in the total amount of $95,573,756 for appropriations and the total unappropriated ending fund balances of $7,572,588 for a total budget of $103,146,344; and now on file in the District Office.

Resolution Making Appropriations

Be it resolved that the amounts for the fiscal year beginning July 1, 2019, and for the purposes shown below are hereby appropriated as follows:

2019-20 Budget	Amount
General Fund 100	
Instruction	$32,723,043
Support Services	20,263,354
Debt Service	263,443
Interfund Transfers	0
Contingency	380,078
Total General Fund Appropriations	$53,629,918
Unappropriated Ending Fund Balance	4,541,214
Total Budget Requirements	$58,171,132
Food Service Fund 200	
Enterprise and Community Services	$1,884,735
Total Appropriation	$1,884,735
Unappropriated Ending Fund Balance	184,996
Total Budget Requirements	$2,069,731
Student Body Funds 204	
Instruction	$1,900,000
Total Appropriation	$1,900,000
Community Education Fund 205	
Instruction	$57,742
Enterprise and Community Services	1,295,396
Total Appropriations	$1,353,138
Biennial Reserve Fund 207	

Interfund Transfers	$1,448,113
Total Appropriations	$1,448,113
Unappropriated Ending Fund Balance	2,567,134
Total Budget Requirements	$4,015,247
Unemployment Fund 210	
Support Services	$60,000
Total Appropriation	$60,000
Unappropriated Ending Fund Balance	262,181
Total Budget Requirements	$322,181
Bus Replacement Fund 212	
Support Services	$215,826
Total Appropriation	$215,826
Unappropriated Ending Fund Balance	17,062
Total Budget Requirements	$232,888
Grant Fund 2XX	
Instruction	$4,526,165
Support Services	2,323,835
Enterprise and Community Services	125,000
Interfund Transfers	75,000
Total Appropriations	$7,050,000
Debt Service Fund 300	
Debt Service	$4,425,400
Total Appropriation	$4,425,400
Capital Construction & Improvements Fund 4XX	
Facilities Acquisition and Construction	$23,531,627
Inter-fund Transfers	75,000
Total Appropriation	$23,606,627
Total Appropriations, All Funds	$95,573,756
Unappropriated Fund Balance, All Funds	7,572,588
Total Adopted Budget Requirements	$103,146,344

Resolution Imposing the Tax
Be it resolved that the Board of Directors of Hood River County School District hereby imposes the taxes provided for in the adopted budget as follows and that these taxes are hereby imposed for tax year 2019-20 upon the assessed value of all taxable property within the district:

(1) At the rate of $1.20 per $1,000 of assessed value for local option levy tax for General Fund operations; and
(2) At the rate of $4.8119 per $1,000 of assessed value for permanent rate tax for General Fund operations;
(3) In the amount of $4,503,482 for debt service for general obligation bonds;

Resolution Categorizing the Tax
Be it resolved that the Board of Directors of Hood River County School District hereby categorizes the taxes for purposes of Article XI section 11b as follows:

Education Limitation
Permanent Rate Tax $4.8119/$1,000
Local Option Levy Tax $1.20/$1,000

Excluded from Limitation
General Obligation Debt Service $4,503,482

The above resolution statements were approved and declared adopted on this 12th day of June, 2019.

ATTEST:

Superintendent-Clerk

Chair of the Board

Motion made by: Tom Scully

Seconded by: Brandi Sheppard

Passed/failed: Passed

Dated: 6/12/19

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50
2019-2020

To assessor of Hood River County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is an amended form.

The **Hood River County School District** (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Hood River** (County Name) County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District	City	State	Zip	Date Submitted
1011 Eugene St,	**Hood River**	**OR**	**97031**	**July 15, 2019**

Contact Person	Title	Daytime Telephone	Contact Person E-mail
Saundra L. Buchanan	**Chief Financial Officer**	**541.387.5010**	**saundra.buchanan@hoodriver.k12.or.us**

CERTIFICATION - You **must** check one box.

☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	Excluded from Measure 5 Limits Amount of Levy
1. Rate per $1,000 or dollar amount levied (within permanent rate limit)	1	$4.8119	
2. Local option operating tax	2	$1.2000	
3. Local option capital project tax	3	na	
4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	4a.		$0
4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001	4b.		$4,503,482
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		**$4,503,482**

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per $1,000	5	**$4.8119**
6. Election date when your **new district** received voter approval for your permanent rate limit	6	na
7. Estimated permanent rate limit for newly **merged/consolidated district**	7	na

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	May 15, 2018	2018-19	2022-23	$1.2500

150-504-075-6 (Rev. 11-18)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

Worksheet for Allocating Bond Taxes

*Debt service requirements for bonds approved **prior** to October 6, 2001 (including advanced refunding issues):*

		Principal	Interest	Total
	Bond Issue 1			0.00
	Bond Issue 2			0.00
	Bond Issue 3			0.00
			Total A	0.00

*Debt service requirements for bonds approved **on or after** October 6, 2001 (including advanced refunding issues):*

		Principal	Interest	Total
General Obligation Bond Series 2016	Bond Issue 1	2,040,000.00	2,385,400.00	4,425,400.00
	Bond Issue 2			0.00
	Bond Issue 3			0.00
			Total B	4,425,400.00
			Total Bond (A + B)	4,425,400.00

Bond Levy = ($4,425,400 debt service minus 129,078 beginning fund balance) /.954 collections rate) = $4,503,482

Total Bonds

Total A	=	$0.00	=	Allocation %	X	Bond Levy	=	$0 (enter on line 4a on the front)
Total A + B	=	$4,425,400.00		0 %		$0		
Total B	=	$4,425,400.00	=	Allocation %	X	Bond Levy	=	$4,503,482 (enter on line 4b on the front)
Total A + B	=	$4,425,400.00		100.00 %		$4,503,482		
						Total Bond Levy		$4,503,482 (enter on line 4c on the front)

Example - Total Bond Levy = $5,000

*Bonds approved **prior** to October 6, 2001 (including advanced refunding issues):*

		Principle	Interest	Total
Bond A:	Bond Issue 1	5,000.00	500.00	5,500.00
	Bond Issue 2	3,000.00	250.00	3,250.00
	Bond Issue 3	1,000.00	100.00	1,100.00
			Total A	9,850.00

*Bonds approved **after** October 6, 2001 (including advanced refunding issues):*

		Principle	Interest	Total
Bond B:	Bond Issue 1	3,000.00	50.00	3,050.00
			Total B	3,050.00
			Total Bond (A + B)	12,900.00

Formula for determining the division of tax:

Total A	= $ 9,850.00	=	Allocation %	X	Bond Levy	=	$ 3,817.83	(enter on line 4a on the front)
Total A + B	= $ 12,900.00		0.7636 %		$ 5,000.00			
Total B	= $ 3,050.00	=	Allocation %	X	Bond Levy	=	$ 1,182.17	(enter on line 4b on the front)
Total A + B	= $ 12,900.00		0.2364 %		$ 5,000.00			
					Total Bond Levy		$ 5,000.00	(enter on line 4c on the front)

NOTICE OF BUDGET COMMITTEE MEETINGS

A public meeting of the Budget Committee of the Hood River County School District, Hood River County, State of Oregon, to discuss the budget for the fiscal year July 1, 2019 to June 30, 2020, will be held at Hood River Valley High School Library, 1220 Indian Creek Rd, Hood River, OR 97031. The meeting will take place on May 7, 2019 at 6:00 pm. An additional meeting, if needed, is scheduled on May 14 at 6:00 pm at the Hood River Valley High School Library. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after May 14, 2019 at the District Office, 1101 Eugene Street between the hours of 8 am and 5 pm or online at http://www.hoodriver.k12.or.us. This meeting notice will also be posted online at the District website listed above.

For publication twice in the Hood River News, Saturday, April 13, 2019 and April 20, 2019

For posting online to the District website beginning Saturday, April 13, 2019

AFFIDAVIT OF PUBLICATION

STATE OF OREGON
COUNTY OF HOOD RIVER

I, Chelsea Marr being first duly sworn, depose and say that I am the publisher of the Hood River News, 419 State St., Hood River, Oregon, a newspaper of general circulation printed and published at Hood River in the aforesaid county and state, as defined by ORS 193.010 and 193.020 and that Notice of Budget Committee Meeting, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 2 times in the following issues:
April 13, 20, 2019

.....

Subscribed and sworn to before me this 24th
Day of April, 2019

.....

OFFICIAL STAMP
SHIRLEY ANN RINGLBAUER
NOTARY PUBLIC-OREGON
COMMISSION NO. 943973
MY COMMISSION EXPIRES OCTOBER 25, 2019

NOTICE OF BUDGET COMMITTEE MEETINGS

A public meeting of the Budget Committee of the Hood River County School District, Hood River County, State of Oregon, to discuss the budget for the fiscal year July 1, 2019 to June 30, 2020, will be held at Hood River Valley High School Library, 1220 Indian Creek Rd, Hood River, OR 97031. The meeting will take place on May 7, 2019 at 6:00 pm. An additional meeting, if needed, is scheduled on May 14 at 6:00 pm at the Hood River Valley High School Library. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after May 14, 2019 at the District Office, 1101 Eugene Street between the hours of 8 am and 5 pm or online at http://www.hoodriver.k12.or.us. This meeting notice will also be posted online at the District website listed above.

April 13, 20, 2019
#1079

FORM ED-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Hood River County School District Board of Directors will be held on June 12, 2019 at 6:00 p.m. at May Street Elementary, 911 May Street, Hood River, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Hood River County School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the District Office at 1011 Eugene Street, Hood River between the hours of 8:00 a.m. and 5:00 p.m., or online at www.hoodriver.k12.or.us/domain/18. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Saundra L. Buchanan, Chief Financial Officer Telephone: 541.387.5010 Email: saundra.buchanan@hoodriver.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	$77,528,350	$61,178,226	$32,366,038
Current Year Property Taxes, other than Local Option Taxes	10,430,181	10,803,311	11,588,660
Current Year Local Option Property Taxes	2,316,163	2,399,013	2,555,892
Other Revenue from Local Sources	9,909,336	9,475,181	9,108,274
Revenue from Intermediate Sources	1,787,877	2,788,638	3,268,710
Revenue from State Sources	36,193,730	35,938,554	36,523,059
Revenue from Federal Sources	3,835,982	3,324,901	5,382,869
Interfund Transfers	4,279,850	1,789,044	1,598,113
All Other Budget Resources	99,959	40,187	0
Total Resources	**$146,381,429**	**$127,737,055**	**$102,391,615**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	$26,485,543	$29,514,926	$31,687,728
Other Associated Payroll Costs	16,431,476	18,776,521	21,213,044
Purchased Services	7,469,693	7,816,932	5,364,118
Supplies & Materials	6,906,566	7,811,171	5,799,438
Capital Outlay	18,035,571	48,202,557	23,477,149
Other Objects (except debt service & interfund transfers)	629,166	814,414	1,114,627
Debt Service*	4,434,070	4,548,580	4,688,843
Interfund Transfers*	4,279,850	1,789,044	1,598,113
Operating Contingency	0	401,242	380,078
Unappropriated Ending Fund Balance & Reserves	61,709,493	8,061,668	7,068,477
Total Requirements	**$146,381,429**	**$127,737,055**	**$102,391,615**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	$31,952,796	$36,006,917	$39,067,410
FTE	306.93	319.93	328.53
2000 Support Services	18,386,434	21,386,023	22,774,037
FTE	143	150.72	160.12
3000 Enterprise & Community Service	2,751,858	3,547,403	3,283,031
FTE	32.53	33.56	33.56
4000 Facility Acquisition & Construction	22,866,927	51,996,178	23,531,627
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	4,434,070	4,548,580	4,688,843
5200 Interfund Transfers*	4,279,850	1,789,044	1,598,113
6000 Contingency	0	401,242	380,078
7000 Unappropriated Ending Fund Balance	61,709,493	8,061,668	7,068,477
Total Requirements	**$146,381,429**	**$127,737,055**	**$102,391,615**
Total FTE	**482.46**	**504.21**	**522.21**

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

For more information about the District's budget, please refer to the District's 2019-20 Budget Message which provides detail of the District's finances, additions to the District's 2019-20 program, and program outcomes. The reported FTE in the financial summary shown above is the number of full-time equivalent employees as estimated in the original budget for all funds for 2019-20. The 2019-20 proposed budget, as approved by the budget committee, is available online at www.hoodriver.k12.or.us. on the Budget/Finance tab.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit $4.8119 per $1,000)	$4.8119 per $1,000	$4.8119 per $1,000	$4.8119 per $1,000
Local Option Levy	$1.25 per $1,000	$1.25 per $1,000	$1.20 per $1,000
Levy For General Obligation Bonds	$4,259,362	$4,361,179	$4,503,482

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$62,765,000	$0
Other Bonds (Pension Oblg Bonds)	$19,184,401	$0
Other Borrowings (QSCB)	$1,715,000	$0
Total	**$83,664,401**	$0

AFFIDAVIT OF PUBLICATION

STATE OF OREGON
COUNTY OF HOOD RIVER

I, Chelsea Marr being first duly sworn, depose and say that I am the publisher of the Hood River News, 419 State St., Hood River, Oregon, a newspaper of general circulation printed and published at Hood River in the aforesaid county and state, as defined by ORS 193.010 and 193.020 and that Notice of Budget Hearing, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 time in the following issues:
June 1, 2019

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Subscribed and sworn to before me this 5th
Day of June, 2019

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R 25, 2019

FORM ED-1 **NOTICE OF BUDGET HEARING**

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Contact: Saundra L. Buchanan, Chief Financial Officer Telephone: 541.387.5010 Email: saundra.buchanan@hoodriver.k12.or.us

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June 1, 2019

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Subscribed and sworn to before me this 5th
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ER 25, 2019

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June 1, 2019

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