



HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

Adopted Budget for 2021-22



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Hood River, OR 97031
541-386-2511
www.hoodriver.k12.or.us**

It is the policy of the Hood River County School District and its Board of Education Board of Education that there will be no unlawful discrimination or harassment on the grounds of race, color, sex, marital status, national origin, religion, age, disability, veteran status, sexual orientation, and any other status protected by applicable local, state, or federal law in any educational programs, activities, or employment.

Hood River County School District
2021-22 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, 2023
Position 2	David Russo, Hood River	June 30, 2021
Position 3	Corinda Hankins Elliott, Hood River	June 30, 2023
Position 4	Julia Garcia-Ramirez, Hood River	June 30, 2021
Position 5	Tom Scully, Parkdale	June 30, 2023
Position 6	Brandi Sheppard, Hood River	June 30, 2021
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, 2022
Position 2	Lane Adams	June 30, 2023
Position 3	Tim Counihan, Hood River	June 30, 2023
Position 4	Vacant position	June 30, 2023
Position 5	Dale Hill, Mt. Hood Parkdale	June 30, 2022
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, 2021
Ex-Officio Member	Trish Leighton, HREA representative	June 30, 2021

ADMINISTRATION

Rich Polkinghorn, Superintendent
Doug Holmes, Chief Financial Officer
Bill Newton, 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
Tod Hilstad, Director of Technology
Stephanie Hoppe, Director of Communications
Heidi Benson, Director of Nutrition Services
Todd Rainwater, Director of Operations and Custodial Services

Adrienne Acosta, Principal, Cascade Locks Elementary School

Kelly Beard, Principal, May Street Elementary School
Vickie Schmidt, Assistant Principal, May Street Elementary School

Kim Yasui, Principal, Mid Valley Elementary School
Jim Mangan, Assistant Principal, Mid Valley Elementary School

Gus Hedberg, Principal, Parkdale Elementary School

Ocean Kuykendall, Principal, Westside Elementary School
Amy McConnell, Assistant Principal, Westside Elementary School

Brent Emmons, Principal, Hood River Middle School
Garrett Apland, Assistant Principal, Hood River Middle School

Sarah Braman-Smith, Principal, Wy'east Middle School
Nate Parson, Assistant Principal, Wy'east Middle School

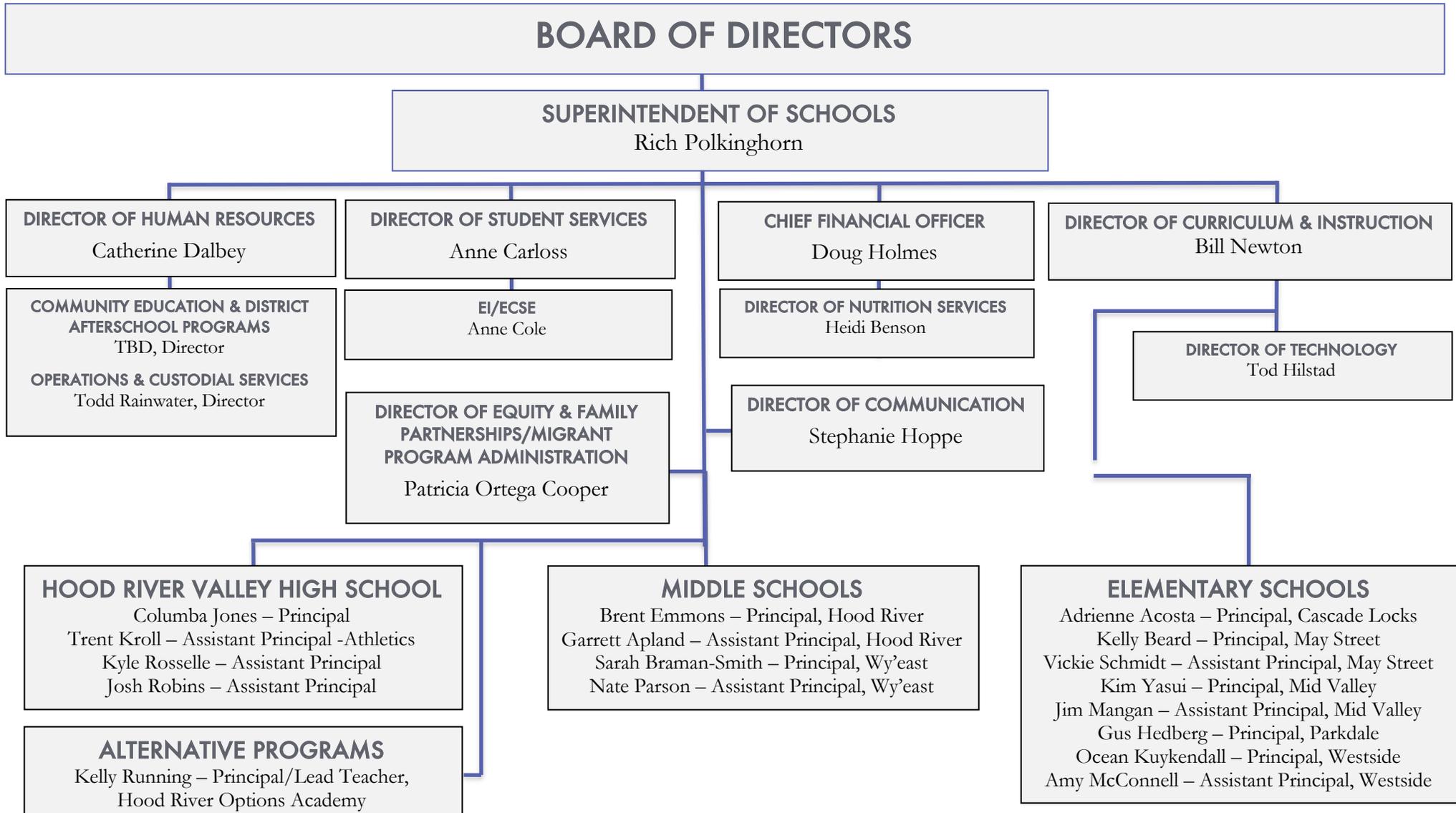
Columba Jones, Principal, Hood River Valley High School
Josh Robbins, Assistant Principal, Hood River Valley High School
Kyle Rosselle, Assistant Principal, Hood River Valley High School
Kelly Running, Principal, Hood River Options Academy
Trent Kroll, Assistant Principal and Athletic Director



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

ORGANIZATIONAL CHART

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





HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

2021-22 Budget Message

Dear Hood River County Community and Budget Committee Members:

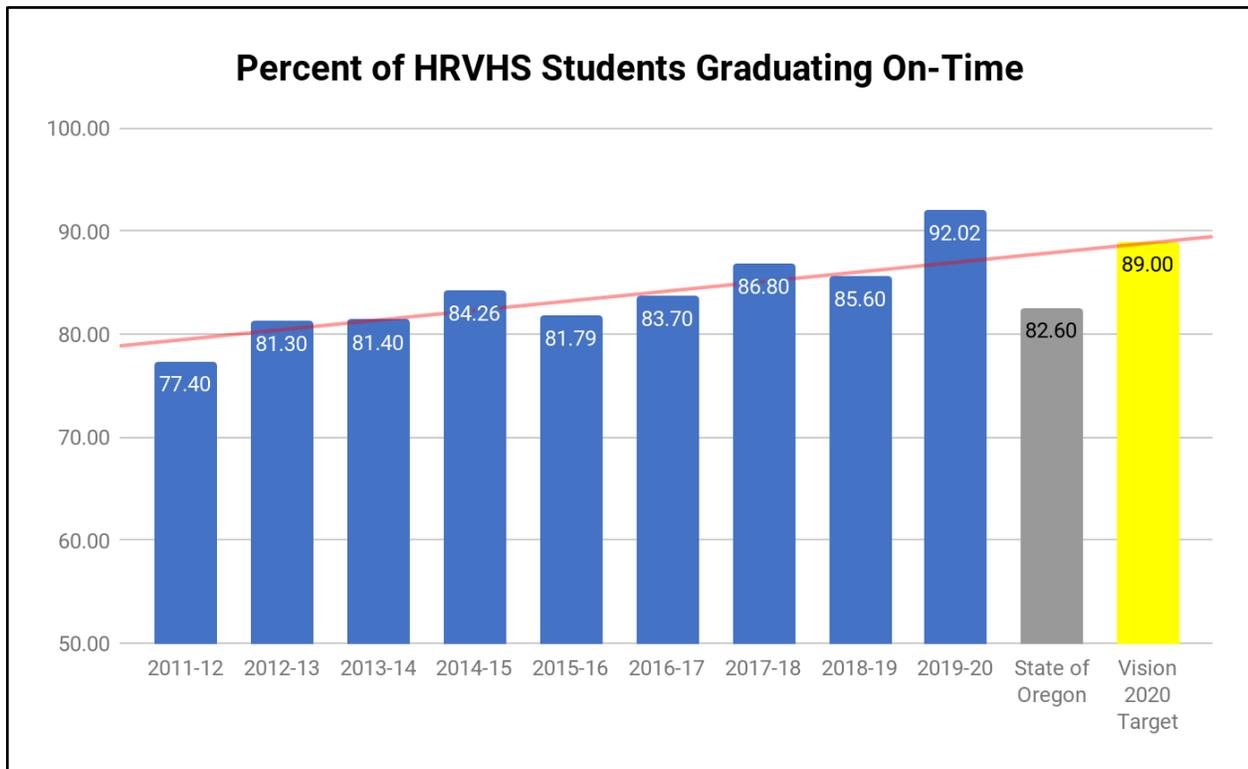
I submit for your consideration this Proposed Budget for the Hood River County School District (HRCSD) for fiscal year 2021-22. This \$92,773,309 proposed budget reflects the financial and educational goals set by the School Board. This proposed budget represents a conservative approach to expenditures and maintains our current service level of programs for students. The District is taking a conservative approach due to the uncertainty of state and federal revenues as a result of the ongoing COVID-19 pandemic. This proposed budget has been prepared with minimal increases to address known and projected costs, reallocates resources from expenses expected to decline in 2021-22, and maintains funding for program expansion implemented in 2019-20. To meet the Board's goal of retaining an eight percent ending general fund balance as a percent of operating revenue this proposed budget will use a portion of our biennial reserves.

The proposed budget provides an initial budget framework. It allows the District to respond to changes in the State School Fund, and the Student Success Act, if needed. The Student Success Act was 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 Investment Account. The Hood River County School District's share of the School Investment Account is projected to be \$2.7 million. In the event that proposed allocations are reduced, we will continue to refine our draft plan to align with funding allocations from the Student Investment Account appropriations. The next Oregon Economic and Revenue Forecast of the DAS Office of Economic Analysis is due for release on May 19, 2021. These financial forecasts and special sessions will guide the District's potential budget revisions.

The District is in the process of developing a new strategic plan that will continue the focus on improving student outcomes, developing college and career pathways, supporting student and staff wellness and cultivating partnerships with our families and community. The District is in an excellent position during the pandemic because of the support and engagement of our local community. The Local Option Levy and 2016 Capital Projects Bond passed by voters provides resources and capital improvements that support our educational programs.

- HRCSD has below average class sizes for Oregon thanks to our voter-approved Local Option Levy
- 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.

Our financial resources have and will continue to be used to fund our strategic initiatives that will be outlined in our new strategic plan. We have demonstrated success with supporting students to reach their potential and live our mission of Excellence, Every Student, Every Day.



State-wide Budget Factors

The 2021-22 Proposed Budget will include the spending of one-time reserve funds for maintaining programming levels for students. At a time of economic growth in the State of Oregon and prior to the COVID-19 situation, 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 have faced extremely large increases to its PERS rates in past years, unknown future health care costs in connection to the Affordable Care Act and Oregon legislation, our legislatively-required participation with the Oregon Employees Benefit Board (OEBB), and increases to the minimum wage enacted by SB 1532 in 2016.

PERS

The 2021-23 Public Employee Retirement System (PERS) employer contribution rates adopted October 2020 by the PERS Board will provide the first declines in employer rates since the 2015-17 biennium. For the 2021-23 biennium, the District’s PERS employer contribution rates are 20.03% for Tier 1 & Tier 2 payroll and 14.58% for OPSRP payroll, decreasing by 23.6% and 16.3%, 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
2019-21 Net Employer Contribution Rates compared to 2017-19 Adopted Rates**

Employee Membership Tier	2017-19 Adopted 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%

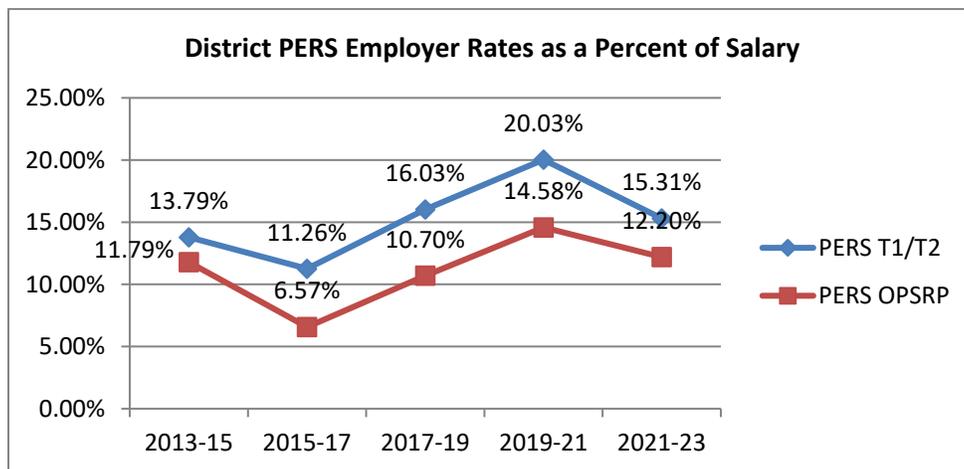
**Hood River County School District
2019-21 Net Employer Contribution Rates compared to 2021-23 Adopted Rates**

Employee Membership Tier	2019-21 Adopted Rate	2021-23 Adopted Rate	Change to Contribution Rate	Percentage Increase
Tier 1/Tier 2	20.03%	15.31%	(4.72%)	(23.6%)
OPSRP	14.58%	12.20%	(2.38%)	(16.3%)

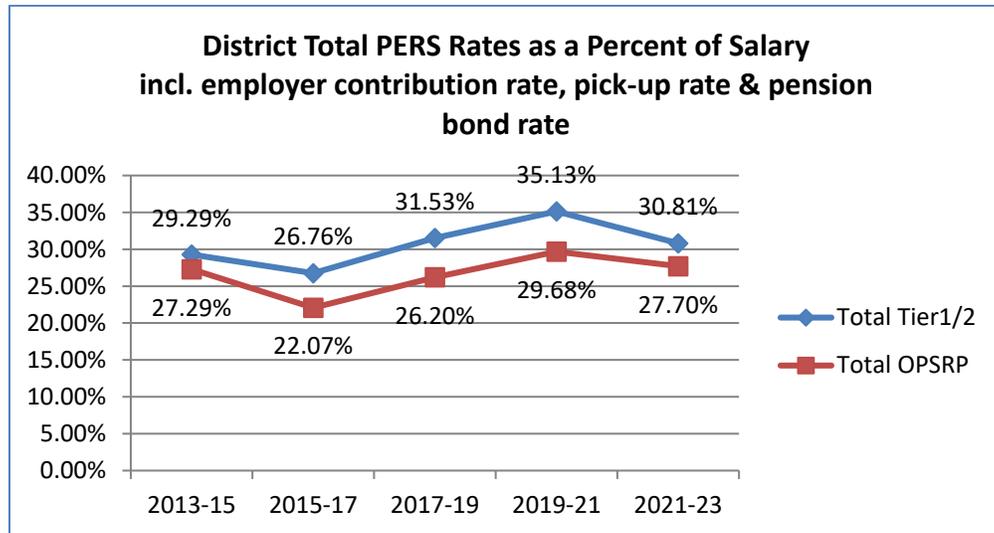
The following graph provides a historical look at the District’s PERS employer contribution rates, the adopted rates for the 2019-21 biennium and 2021-23 adopted contribution rates. Employer contribution rates effective July 1, 2021 through June 30, 2023 were determined from the December 31, 2019 actuarial valuation.

The adopted contribution rates reflect the benefit provisions in effect as of December 31, 2018, as modified by Senate Bill 1049 which was enacted in June 2019. The adopted contribution rates also reflect the Tier 1/Tier 2 re-amortization provisions of SB 1049 from 20 years to 22 years. Other changes related to the work after retirement provisions are not explicitly reflected in the advisory contribution rates but are expected to serve as an offset to employer contributions. The member redirect offset is (2.45%) for Tier 1/Tier 2 and is (0.70%) for OPSRP rates. More information about Senate Bill 1049 (2019) is available online at <https://www.oregon.gov/pers/EMP/Pages/SB1049.aspx>.

The drop in the 2015-17 biennium rates was the result of legislative action which was subsequently overturned by the courts. Savings from these artificially lowered rates provided resources which were transferred into the District’s Biennial Reserve Fund to help with the looming PERS rate increases.



The District’s total PERS rate includes the employer contribution rate, 6% pick-up of employee contribution rate and pension bond rate. The following chart provides historical, current and 2021-23 adopted contribution 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 future PERS rate increases. Reforms and investment performance have resulted in rates turning downward for the first time since the 2015-17 biennium.



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. On January 22, 2018, Congress passed and the President signed a two-year delay of the 40 percent excise tax on high-cost employer-sponsored health plans, also known as the “Cadillac Tax.” This delay was part of a short-term federal spending bill and changes the effective date from 2020 to 2022.

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. Beginning 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 system 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 seventh 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, through 2019; and submitted its application for fiscal year ending 2020.
 - “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.
 - Government Finance Officers Association of the United State and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hood River County School District for its comprehensive annual financial report for the fiscal years ending 2018 and 2019; and submitted its application for fiscal year ended 2020. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

- 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 summer, we will complete the fifth year of capital projects and improvements throughout the District with the Hood River Middle School new secure entry project continuing into the sixth year, funded primarily with construction excise funds. 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.

Our community supports the school district with a Local Option Operating Levy that is estimated to bring an additional \$3.3 million in 2020-21; 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 a Local Option Levy tax rate of \$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.

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. This fund is pivotal to the District’s long-term financial health. The proposed budget 2021-22 includes using \$2.1 million of the \$3.4 million reserves set aside since 2015 for current services and to address PERS costs. The remaining balance is reserved for future expenditures.

Prioritizing the Budget

The school district completed its seventh year of implementation of the “20/20 Vision” strategic plan in 2020-21. Subsequent strategic planning will build on the work accomplished by the 20/20 Vision in prior years. The original plan was designed with significant input from diverse stakeholders in 2013-14. 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 provided a clear focus.

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 continuing to prioritize and build on the shared strategic initiatives in budget planning for 2021-22. The 20/20 Strategic Plan has sunset and the District has been undergoing a process to adopt a new strategic plan to begin in the 2021-22 school year.

Program Changes for 2021-22

With the District's current financial position, assumption of \$9.1 billion in the State School Fund, and economic uncertainty in Oregon, the proposed budget for 2021-22 will spend a portion of reserves and General Fund beginning balance to maintain the current level of educational program for students.

Projected funding from the federal ESSER II and ESSER III grants of \$2.2 million and \$4.9 million, respectively, is budgeted within the grants fund. Once funding is established, the District will incorporate budget adjustments to allocate funds to the appropriate functions within the grants fund.

Organization of Budget

This proposed budget serves as the Hood River County School District's financial operating plan for the 2021-22 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 \$58,653,444 comprised of operating revenues of \$50,182,946, a transfer from the biennial reserve fund of \$2,125,887 and an estimated beginning fund balance of \$6,344,611. 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.

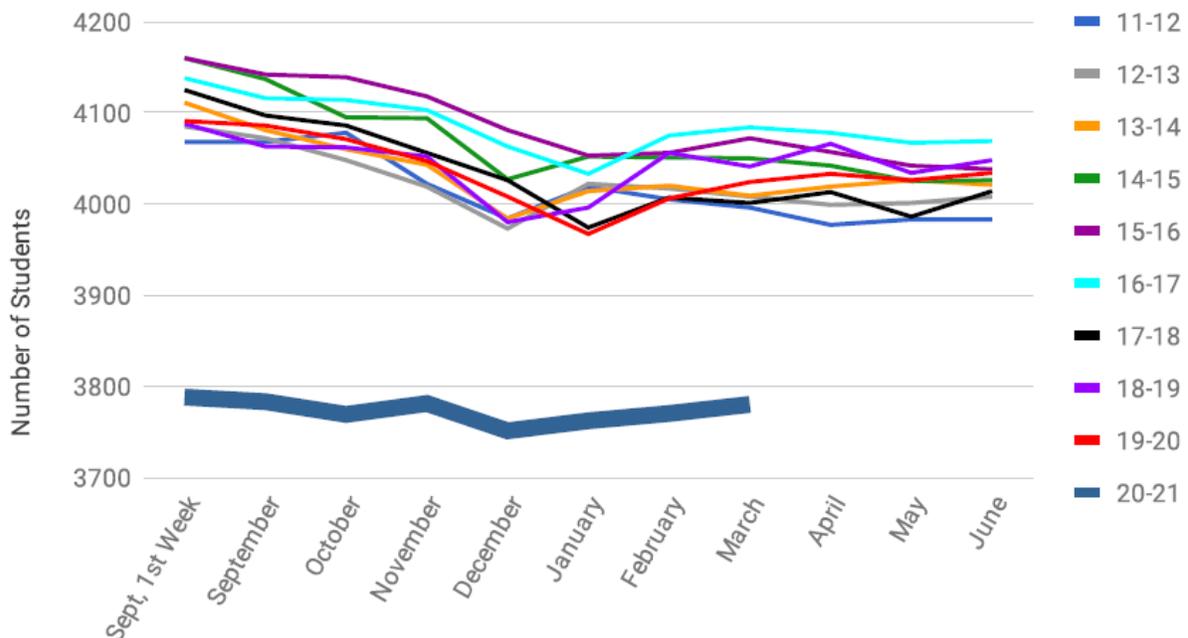
State School Fund Formula Revenues

The Oregon Department of Education issued a State School Fund (SSF) estimate for 2021-22 on February 26, 2021 based on the Governor’s proposed budget of \$9.1 billion split 49%/51% between the two years of the biennium. Within the District’s proposed budget, State School Fund formula revenue for 2021-22 is projected to be \$42,634,132 for the general purpose grant as shown on page 59. 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 increase by 170.17 to 3,921.20 ADM in 2021-22 based on projected enrollment. While the District is projecting increased enrollment as compared to 2020-21, the overall enrollment downward trend continues and is not expected to recover to levels reached in 2015-16 and 2016-17 of 4,055.3 ADM and 4,058.6 ADM, respectively. 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.

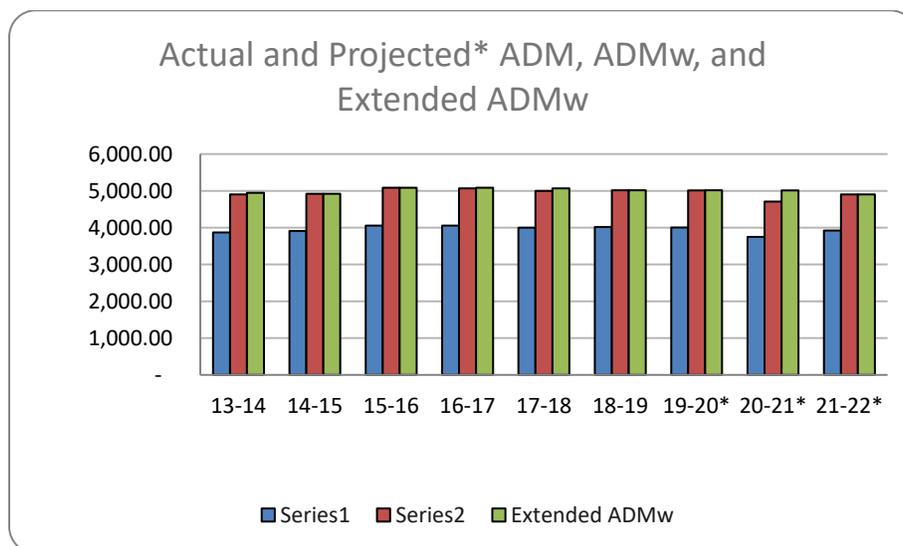
HRCSD Enrollment History by Month



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. Data for the year ended 2020 are not finalized by ODE. Data shown for years ended 2021 and 2022 are projected.

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	4,018.44	5,015.88	5,015.88
2020*	4,003.28	5,013.78	5,015.88
2021*	3,751.03	4,708.19	5,013.78
2022*	3,921.20	4,903.39	4,903.39



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 2021-22 District’s average teacher experience factor is calculated based on the most recent available data from 2019-20 to be 13.94 which is 1.84 greater than the State average teacher experience of 12.18. 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 \$13,851,401 for 2021-22. Payments received in lieu of property taxes are estimated to be \$57,296. 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 \$411,888. 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 2021-22 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 \$1,578,459 for 2021-22 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 2021-22 and three prior years are shown in the Financial Information section on page 49.

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 2021-22, the District estimates \$2,736,433 in local option property tax revenues and assumes a proposed levy rate of \$1.25 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 37-38.

The District also qualifies for and receives a local option equalization grant from the state. For 2021-22, the proposed budget estimates \$547,692 for the local option equalization grant based on the amount budgeted in 2020-21. The proportion received from the state varies, ranging from a high of 40.1% of the local option collections in 2005-06 to an estimated 20% in 2021-22. 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 2021-22 performance grant and reimbursement is estimated to be \$1,785,274. 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 55, as other local revenues, other state revenues and other federal revenues. Other local revenues of \$716,000 are estimated in the proposed budget such as interest earnings, rent of District facilities, estimated grant indirect charges, Medicaid administrative claiming revenue, expenditure reimbursements and miscellaneous revenue. Other state revenues of \$320,900 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 \$13,000 and E-rate recovery estimate of \$62,500.

General Fund Requirements

The District's proposed expenditure budget for the first year of the 2021-23 biennium is based on the Governor's proposed budget estimates of state school fund revenue and enrollment estimates for 2021-22, 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 31 to 33.

The proposed operating requirements of the General Fund include \$54,638,808 of expenditures for instruction, support services, debt service and contingency as summarized on page 55 and are shown by function on pages 60 to 62. The total is 0.4% more than the projected total for 2020-21. 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 54. Total General Fund salaries and associated payroll costs of \$45,572,572 are 83% of total budgeted operating requirements.

Expenditures are summarized by function on pages 60 through 62 and total \$32,986,804 for instruction, \$21,011,332 for support services, \$264,375 for General Fund debt service, \$0 for interfund transfers, and \$376,297 for contingency. More detail about salary and associated payroll cost objects are shown on page 63. The proposed budget includes estimates of salaries and associated payroll costs for each employee group based

on available information. Licensed employee salaries and classified employee salaries are determined through negotiation of collective bargaining agreements. The District is in negotiations with the Hood River Education Association for the successor agreement to the three-year agreement which ended June 30, 2020. The District is also in negotiations with the Oregon School Employees Association for the successor agreement to the one-year agreement ending June 30, 2021. Employment agreements for administrators and confidential staff are in place through June 30, 2021 and have yet to be determined for 2021-22 and beyond. These agreements form the basis for estimating salary and benefit costs of District employees. More information about budget assumptions is shown on pages 31 to 33, and current salary schedules are shown in the supplemental information section of the budget document on pages 119 to 124.

The proposed contingency budget of \$376,297 is 0.75% of operating revenues and sets aside 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 2021-22 proposed budget, the current budget for 2020-21 and two prior years' actuals, as shown on pages 60 through 86. Full time equivalent staff (FTE) is shown for the 2021-22 proposed budget, and actual FTE is shown for the current and prior year.

General Fund Ending Fund Balance

The General Fund Ending Fund Balance as of June 30, 2021, is proposed to be \$4,014,636 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. For this budget proposal, we are recommending that 3% of operating revenue be set as an amount reserved for future expenditure with the remaining 5% of operating revenue set as the unappropriated ending fund balance, as shown on page 56. This will allow the School Board the flexibility it needs to respond to revenue shortfalls.

Other Funds

This section presents information about the other funds included in the 2021-22 proposed budget beginning on page 89.

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 prior years. The proposed budget has resources of \$2,091,000 including an estimated beginning fund balance of \$425,000. Requirements include \$1,600,106 for staff, food supplies, materials, supplies, services and equipment. An unappropriated ending fund balance provides operating capital.

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 \$1,710,476 provides an estimated 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. The proposed budget includes the beginning fund balance of \$26,795 and accounts for the Drivers education program revenue and expenditures for a total proposed appropriation of \$70,375.

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 2020-21, the proposed budget includes the beginning fund balance of \$3,422,207 and a transfer to the General Fund of \$2,125,887, equal to 4.2% of operating revenue, leaving an ending fund balance of \$1,296,320 set as the amount reserved for future expenditure. The ending fund balance is 2.6% 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 \$297,725 and proposed expenditures of \$60,000 leaving an ending fund balance of \$237,725.

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 \$210,124 from the estimated prior year’s depreciation. Proposed expenditures of \$210,124 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 buses 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 \$17,886,961. ESSER II and ESSER III estimated grant allocations of \$2.2m and \$4.9m, respectively, have been included in the Grants Fund. The following list of 2020-21 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 2021-22, individual grant budgets will be adjusted to reflect the revised funding levels and actual staffing FTE.

2020-21 Grant Awards			
Fund	ODE Grant	Grant Period	Award
231	Special Ed/IDEA Part B Section 611	07/01/20-09/30/22	\$486,402
232	Early Intervention/Early Childhood Spec Ed	07/01/20-06/30/21	\$1,052,838
234	IDEA Part B Section 619	07/01/20-09/30/22	\$7,224
234-001	IDEA Part B Section 619	07/01/20-06/30/21	\$2,682
234-002	IDEA Part B Section 619	07/01/19-09/30/21	\$4,762
250	Title I-C Migrant Regular School Program	07/01/20-09/30/21	\$614,875
250-001	Title I-C Migrant Regular School Program	07/01/19-09/30/21	\$267,940
251	Title I-A	07/01/20-09/30/21	\$678,293

251-001	Title I-A	07/01/19-09/30/20	\$41,646
252	Title I-C Summer Program	03/14/20-09/30/20	\$163,108
254	Title IV-A Student Support and Academic Enrichment	07/01/20-09/30/21	\$49,370
Fund	ODE Grant	Grant Period	Award
254-001	Title IV-A Student Support and Academic Enrichment	07/01/19-09/30/20	\$10,147
255	Title I-C Migrant Preschool Program	07/01/20-09/30/21	\$60,351
257	Title II-A Teacher Quality Grant (HQ)	07/01/20-09/30/21	\$118,916
257	Title II-A Teacher Quality (\$14,426 TF Title IV_A)	07/01/20-09/30/21	\$14,426
257-001	Title II-A Teacher Quality Grant (HQ)	07/01/19-09/30/20	\$27,437
258	Title III English Language Acquisition	07/01/20-09/30/21	\$105,778
258-001	Title III English Language Acquisition	07/01/18-09/30/20	\$31,936
263	21st Century Community Learning Centers (Excel)	07/01/20-09/30/21	\$503,986
263-001	21st Century Community Learning Centers (Excel)	07/01/19-09/30/20	\$149,429
264	Student Investment Act	07/01/20-06/30/21	\$1,088,974
265	Measure 98 HSS	07/01/20-06/30/21	\$1,159,340
265	Measure 98 HSS	07/01/19-06/30/21	\$3,912
266	EI_ECSE SSA	07/01/20-06/30/21	\$299,100
267	EI_ECSE ESSER	07/01/20-08/30/22	\$30,871
271	LEA ESSER	03/13/20-09/30/22	\$552,358
272	Comprehensive Distance Learning - CDL	07/01/20-05/30/21	\$124,008
273	Rural Broadband - CARES ACT	03/27/20-12/30/20	\$69,140
274	ESSER II (not yet awarded)		\$0
275	ESSER III (not yet awarded)		\$0
281-001	Carl Perkins Basic	07/01/19-09/30/20	\$15,300
283	YTP Youth Transition Program	07/01/20-06/30/21	\$80,410
286	Early Intervention, Medicaid	07/01/20-06/30/21	\$180,069
287	School Age Medicaid	07/01/20-06/30/21	\$156,714
296-xxx	TAP-Environmental Hazard Assessment	07/01/19-12/31/20	\$25,000
296-601	Extended Assessment	07/01/20-06/30/21	\$549
296-601	Extended Assessment	07/01/19-06/30/21	\$1,099
296-620	LTCT Title ID Formula	07/01/20-06/30/21	\$24,100
296-621	Fresh Fruit & Veggie	10/01/20-09/30/21	\$26,200
296-621	Fresh Fruit & Veggie	10/01/19-09/30/20	\$8,903
296-631	LTCT IDEA (Federal)	07/01/20-06/30/21	\$2,900
296-643	Farm to School Base	07/01/20-06/30/21	\$18,637
296-644	Career Pathway Engineering Mechanics	09/01/19-06/30/21	\$6,264
296-645	Career Pathway Agriculture General	09/01/19-06/30/21	\$46,987
296-650	Career Pathway Media	09/01/19-06/30/21	\$9,146
296-654	Pyramid Model PBIS	07/01/20-09/30/22	\$12,000
296-659	Fresh Fruit & Veggie	10/01/20-09/30/21	\$12,600

296-659	Fresh Fruit & Veggie	10/01/19-09/30/20	\$6,508
296-661	Special Ed/IDEA Part B Section 611 Additional Flow Thru	07/01/19-09/30/21	\$8,167
296-662	OR FFA Summer Teacher-Bryan Bozarth	07/01/20-06/30/21	\$5,773
296-663	OR FFA Summer Teacher-Nita Bozarth	07/01/20-06/30/21	\$4,929
296-664	OR FFA Summer Teacher-Danielle Bull	07/01/20-06/30/21	\$3,666
296-666	Early Indicator and Intervention System (EIIS)	07/01/20-06/30/21	\$12,010
296-667	Title I-C Supplemental	07/01/20-09/30/21	\$6,000
296-668	Pathway to Recovery and Return	07/01/20-09/30/21	\$24,666
299-721	CGESD Col. Regional Educator Network REN	08/24/20-06/30/20	\$115,000
404	Seismic Rehabilitation Grant Program	07/01/20-12/30/20	\$780,488
	Total		\$9,313,336

Debt Service Fund – This fund accounts for the District’s repayment of general obligation bonds that begins on page 99. The estimated amount of the levy required for the Series 2016 general obligation bonds is \$4,809,168 assuming a collection rate of 94.9%. Other resources include a prior years’ taxes of \$80,000 and interest of \$50,000. Principal and interest payments total \$4,693,900 for 2021-22. The General Obligation and Refunding Bonds, Series 2016, mature June 15, 2036. The schedule of general obligation bond and interest requirements is shown on page 100.

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 103. 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 \$1,082,155 and interest income of \$5,000 totaling \$1,087,155 in expenditures for remaining capital construction and improvements.
- Construction Excise Tax Fund - The proposed budget includes resources of \$2,243,025 from estimated construction excise tax revenue of \$275,000 and beginning fund balance of \$1,716,358 to be appropriated for the Hood River Middle School new entry safety project, facilities construction and improvements. 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 \$50,000. 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 beginning fund balance of \$406,201, a portion of which is set aside for the final landowner payment of \$141,666 in lieu of the

District construction obligation over a three-year period. The remaining balance of \$264,535 is proposed for capital improvements.

- Seismic Projects Fund – This fund accounted for the resources and expenditures of the seismic rehabilitation grant program awards from the Business Oregon Infrastructure Finance Authority. The Mid Valley Elementary School (MVES) gym project was substantially completed in the fall of 2020 for a total of \$2,038,921. The Wy’east Middle School project was completed the fall of 2018 for a total of \$1,120,139. The Hood River Middle School project was completed in 2017-18 for a total of \$811,525. This fund is inactive for the 2021-22 fiscal year.
- 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 2021-22 fiscal year.

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

Fund	2021-22 Proposed Appropriations
200 Food Service Fund	\$1,600,106
204 Student Body Funds	1,710,476
205 Community Education Fund	70,375
207 Biennial Reserve Fund	2,125,887
210 Unemployment Fund	60,000
212 Bus Replacement Fund	210,124
2XX Grant Funds	17,893,100
300 Debt Service Fund	4,693,900
4XX Capital Construction & Improvement Funds	3,484,714
Total Other Funds	\$31,848,682

Closing

Over the last few years, the administration, under the direction of our elected school board, has worked to create the conditions to improve our financial position and improve our academic program. Principals and other administrators deserve continued 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.

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 expenses and unforeseeable revenue shortfalls as a result of the COVID-19 statewide school closures. The volatility of the state, national, and global economies, major increases in cost drivers such as PERS and health care costs, Oregon’s reliance on income tax revenue, and the uncertainty in funding levels of Oregon public schools has manifested in this proposed budget - a budget that includes spending reserves in addition to reallocating resources to support 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 our Strategic Plan and reducing our operational footprint in transportation, Internet Technology and maintenance. This budget has been constructed to maintain programs as well as position the District for the economic realities in Oregon. Maintaining adequate reserves while delivering an excellent education must be a top goal for now and the future.

We are proud of the Hood River County School District's accomplishments. We are thankful for our dedicated district employees, regardless of their title, and their service to students by living our district mission each day through their work of "Excellence. Every student. Every day."

I would like to thank each member of the Board and Budget Committee for their commitment to the children of the Hood River County School District and careful review of this Proposed Budget for 2021-22.

I would like to commend members of the Finance Advisory Committee who have met regularly and ensured the district is managing the public's resources responsibly. This year's advisory committee members included community members Michael McElwee, Jesus Becerra, and Sandra Bielen; Board Members Chrissy Reitz and Rich Truax; HREA Representative Trish Leighton; OSEA Representative Nancy Rowley; and Administrators, Kelly Beard, Brent Emmons, and Columba Jones.

I would like to recognize the following individuals for their support in developing the proposed budget: the Business Services team who assisted with developing budget estimates and producing the budget document - Ulises Trejo, Carol Metcalfe, Mayra Valle, Gretchen Winans and Stephanie Pickering; Bill Newton, Director of Curriculum and Instruction, and Anne Carloss, Director of Special Education and Student Services, for their program expertise and assistance with budget development; Catherine Dalbey, Director of Human Resources, for her work in preparing enrollment and staffing information; Patricia Ortega Cooper, Director of Equity and Family Partnerships, for her leadership in the focus on equity in our work; Doug Holmes, incoming Chief Financial Officer, for his willingness and eagerness to step into this new role to learn a new financial system in the midst of budget preparations; and Tod Hilstad, Director of Technology, for his work to ensure our students and staff have the technology resources they need to improve student outcomes and to his team for providing student outcome data.

Of course, I must thank outgoing and retired Chief Financial Officer, Sandra Buchanan for the steadfast financial leadership she provided Hood River County School District. During her tenure, she was able to build community trust, establish practices that required fiscal transparency and establish processes and controls that led to an award-winning business services office. Due to Sandra's financial leadership during the capital improvement the district was able to stretch its resources so that every planned project came in on budget and on time. Because of her diligence the District was able to extend projects beyond the original scope of work of the bond fund campaign. Thank you, Sandra, for your outstanding contributions to Hood River County School District.

This budget proposal continues the important work of strategically aligning financial resources 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."

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Rich Polkinghorn". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Rich Polkinghorn | Superintendent | Budget Officer
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 2021-22, as measured by average daily membership (ADM), is projected to be 3,921.20, an increase of 170.17 from the 2020-21 projected total ADM of 3,751.03.

The demographics of our school district reflect the cultural diversity of the area. The District's enrollment includes 49% students of color and 53.6% of students qualify for free and reduced lunch status. Approximately 36.8% of students are, or were at one time, English Language Learners. (as reported for 2019-20)

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 528.44 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.

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. Hood River County School District 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 increase in 2021-22 as compared to the 2020-21 year based on advancing current enrollment by grades, annual enrollment patterns and students reenrolling with the District after choosing other options during the COVID-19 pandemic. The 2021-22 enrollment projection is 2.4 percent less than 2018-19 and is 2.1 percent less than 2019-20. The following table provides a summary of actual and projected ADM, ADMw, and Extended ADMw for Hood River County School District.

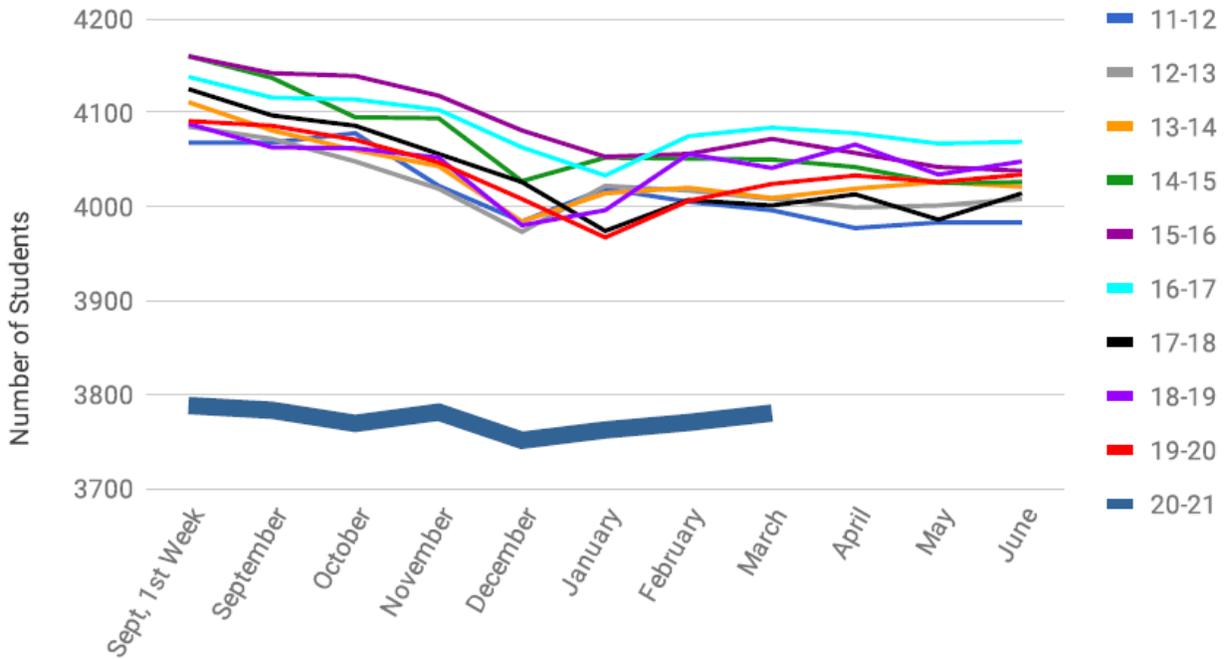
Hood River County School District Extended ADMw

Components of ADMw	Factor	2017-18 ADMw	2018-19 ADMw	2019-20* Projected ADMw	2020-21 Projected ADMw	2021-22 Projected ADMw
ADMr (Average Daily Membership Student Enrollment)	1.00	3,998.12	4,018.44	4,003.28	3,751.03	3,921.20
Students in ESL programs	0.50	353.76	365.11	385.79	383.36	385.00
Students in Pregnant and Parenting programs	1.00	2.88	5.15	2.07	3.00	3.00
Students on IEP capped at 11% of District ADMr	1.00	439.79	442.03	440.36	412.61	431.33
Students on IEP above 11% of ADMr	1.00	2.00	2.30	2.90	2.90	2.30
Students in Poverty	0.25	148.13	133.28	128.56	104.96	109.73
Students in Foster Care and Neglected/Delinquent	0.25	5.00	3.25	4.50	4.00	4.50
Remote Elementary School Correction	1.00	45.39	46.33	46.33	46.33	46.33
Total ADMw		4,995.07	5,015.88	5,013.78	4,708.19	4,903.39
Extended ADMw		5,066.28	5,015.88	5,015.88	5,013.78	4,903.39

(*For 2019-20, Public schools will be funded based on second period cumulative ADM which ended December 31, 2019. Weights used to calculate ADMw for purposes of the State School Fund will be adjusted according to state law. For 2019-20, projected ADMr will be based on second period reporting adjusted by the December to June (D2J) ratio of (0.003577). The adjustment is applied to the actual second period ADMr of 4,017.65 to equal 4,003.28 for the D2J Adjusted ADMr for 2019-20. The State will reconcile the 2019-20 State School Fund distributions with final adjustments to districts in May 2021.)

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

HRCSD Enrollment History by Month



STAFFING

Estimated full-time equivalent (FTE) staffing is based on proposed staffing and eliminating temporary positions added during 2020-21. The resulting total is 442.25 FTE in the proposed 2021-22 General Fund budget and is a total of 528.43 FTE in the District-wide 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 by grade and grade level, are 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. The District continues to prioritize the allocation of resources to elementary schools in this proposed budget to retain the reduced class size targets established in 2019-20 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	2020-21 Ratios	2021-22 Ratios
Kindergarten	+/- 4 students	1.0 FTE: 22 students	1.0 FTE: 20 students	1.0 FTE: 20 students	1.0 FTE: 20 students
Grade 1	+/- 4 students	1.0 FTE: 22 students	1.0 FTE: 20 students	1.0 FTE: 20 students	1.0 FTE: 20 students
Grade 2	+/- 4 students	1.0 FTE: 23 students	1.0 FTE: 21 students	1.0 FTE: 21 students	1.0 FTE: 21 students
Grade 3	+/- 4 students	1.0 FTE: 24 students	1.0 FTE: 22 students	1.0 FTE: 22 students	1.0 FTE: 22 students
Grade 4	+/- 4 students	1.0 FTE: 25 students	1.0 FTE: 23 students	1.0 FTE: 23 students	1.0 FTE: 23 students
Grade 5	+/- 4 students	1.0 FTE: 26 students	1.0 FTE: 24 students	1.0 FTE: 24 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 and enrollment is monitored throughout the academic year.

Special Revenue Funds: Estimated FTE in special revenue funds in the proposed budget is based on current year staffing and 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 2021-22 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.

2021-22 BUDGET CALENDAR

July 8, 2020	Board Meeting 6:30 p.m. Appoint Budget Officer
August 12, 2020	Board Meeting 6:30 p.m. Announce Budget Committee Vacancies Approve Budget Calendar
November 10, 2020	Board Meeting 6:30 p.m. Appoint Budget Committee members to fill vacancies
March/April 2021	Budget Development. District Administration will develop a recommended budget based on the strategic plan, student outcome analysis, best-practice research, and stakeholder input.
April 7, 2021	Publish First Notice of First Budget Committee Meeting <i>(5-30 days before, at least 5 days apart) (publish Wednesday, April 7)</i>
April 14, 2021	Publish Second Notice of First Budget Committee Meeting <i>(5-30 days before, at least 5 days apart) (publish Wednesday, April 14)</i> <i>(Not required if also published on web site)</i>
May 4, 2021 (Tues)	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 11, 2021 (Tues)	Budget Committee Meeting 6:00 p.m. Budget Committee Deliberations
May 26, 2021	Publish Financial Summaries and Notice of Budget Hearing <i>(Publish once, 5-30 days before the hearing, publish Wednesday, May 26)</i>
June 9, 2021 (Wed)	Public Hearing and Board Meeting 6:30 p.m. Adopt Budget, Appropriate Funds, and Levy Property Taxes
July 15, 2021	Distribute copies of the <i>Notice of Property Tax</i> 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

2021-22 Budget Calendar v2 reflects actual date of budget committee member appointments.

BUDGET ASSUMPTIONS

The budget presents a financial operating plan for the 2021-22 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 2021-22 budget proposal.

- State School Fund revenue of \$9.1 billion per Governor's Budget
- ESSER II and ESSER III estimated grant allocations of \$2.2m and \$4.9m, respectively, added to Grants Fund
- Projected Average Daily Membership (ADM_r) student enrollment of 3,921.20
- Projected Average Daily Membership Weighted (ADM_w) of 4,903.39 with Extended ADM_w of 4,903.39 used in State School Fund revenue calculation
- Property tax revenue is expected to increase 5% with collection rate of 94.9%
- Proposed Local option levy rate of \$1.25 of the \$1.25 limit
- General Fund beginning fund balance of \$6.3m
- Salary and health insurance based on collective bargaining agreements and estimates
- Exact PERS membership contribution rates were used for filled positions. OPSRP contribution rates were used for vacancies.
- Workers' Compensation insurance rates are projected the same as for 2020-21
- Materials and services increased by 2 percent for inflation
- Property and liability insurance projected increase of 15 percent
- Staffing allocations based on projected enrollment of 3,921 students
- Interfund transfer to General Fund from the Biennial Reserve Fund of \$2.1m equal to 4.2% of operating revenue
- Contingency reserve set at 0.75% of operating revenue
- General Fund unappropriated ending fund balance set at 5% of operating revenue
- General Fund ending fund balance amount reserved for future expenditure set at 3% 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 District is in negotiations with the Hood River Education Association for the successor agreement to the three-year agreement which ended June 30, 2020. The District is also in negotiations with the Oregon School Employees Association for the successor agreement to the one-year agreement ending June 30, 2021. Employment agreements for administrators and confidential staff are in place through June 30, 2021 and have yet to be determined for 2021-22 and beyond. 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 (OEBB)

for plan year 2021-22, District contributions have been estimated using best available information for each employee group. Actual premium contributions for 2021-22 will be calculated after rates are determined by OEGB and released in May. Employees will select health insurance benefit plans for the 2021-22 plan year during the open enrollment period which begins in August for the plan year beginning October 1, 2021. Any adjustments to the budget for employer costs will be made after open enrollment is completed.

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 \$142,800 for 2021
 - Medicare employer rate of 1.45% of earnings with no limit on earnings

- Public Employees Retirement System (PERS) exact contribution 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.
 - PERS Tier 1 & 2 employer rate of 15.31% in 2021-23 biennium down from 20.03% in the 2019-21 biennium
 - PERS-OPSRP employer rate of 12.20% in 2021-23 biennium down from 14.58% in the 2019-21 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 2021-23 biennium, the District's PERS rate credit is 11.52% 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 in the supplemental information section of this budget document.
 - The District's total PERS retirement rates for the 2021-23 biennium are shown by member tier in the following table and form the basis of the proposed budget in payroll cost estimates of PERS contributions.

PERS Member Tier	PERS Tier 1/Tier 2	PERS OPSRP
PERS Contribution rate	15.31%	12.20%
PERS Pickup rate	6.00%	6.00%
PERS Pension repayment rate	9.50%	9.50%
Total rate as a percent of subject salary	30.81%	27.7%

- Workers' Compensation premium rates are estimated based on the 2020-21 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. 2021-22 estimated net rates – rate with experience mod and net of discounts and all premiums:

○ Class 7380 School-Bus Drivers Rate	0.04284
○ Class 8868 School-Professional Employees & Clerical Rate	0.00367
○ Class 9101 School-All Other Employees Rate	0.03065
○ Class 9349 School-Cafeteria/Kitchen Employees Rate	0.03065

- Workers' Benefit Fund Assessment 2021 Rate of \$0.011 per hour worked (Employer and employee each pay \$0.011 per hour worked for a total assessment of \$0.022 per hour worked.)

- Unemployment Rate of 0.001 of wages up to the 2021 Annual Wage Base of \$43,800. The rate for 2022 is estimated be the same as for 2021. The 2022 annual wage base is undetermined at this time.

Contingency

Contingency for the General Fund is budgeted at \$376,297 or 0.75% of operating revenue and is greater than the minimum required reserve set by the Board of 0.50% of operating revenue. In the prior year, the level of contingency was set at 0.75% 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 for HRCSD. 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 2021-22 on February 26, 2021 based on the governor's proposed budget of \$9.1 billion split 49%/51% between the two years of the 2021-23 biennium. Within the District's proposed budget, State School Fund formula revenue for 2021-22 is projected to be \$42,634,132 for the general purpose grant. By adding the transportation grant to the general purpose grant, the total formula revenue is projected to be \$44,212,591 as shown on page 51. 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 2021-22, total weighted student enrollment is estimated to be 4,903.39 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 52. Formula funding is based on extended ADMw which is estimated to be 4,903.39 for 2021-22.

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 2021-22 District's average teacher experience factor is calculated based on the most recent available data from 2019-20 to be 13.94 which is 1.84 greater than the State teacher experience of 12.18. The teacher experience factor may change in future estimates relative to other districts as this factor is updated by the state.

Net eligible transportation costs for 2021-22 home-to-school transportation and curricular field trips were estimated at \$2,254,942. These costs are 70 percent reimbursable under the State School Fund Formula and are estimated to be \$1,578,459.

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 increase by 170.17 to 3,921.20 ADM in 2021-22 based on projected enrollment.

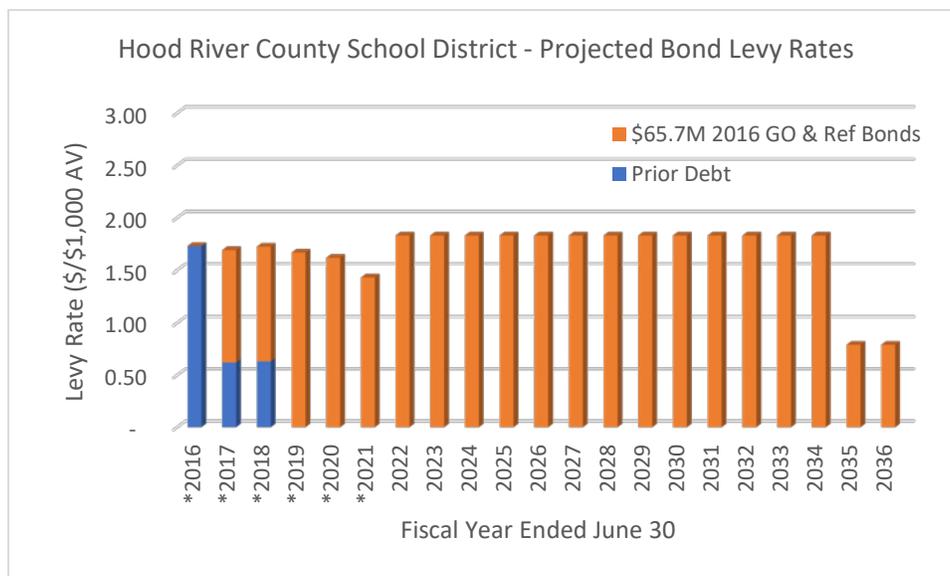
Property Taxes

Property taxes in the District are budgeted for 2021-22 at 5 percent over the 2020-21 operating levy with an estimated collection rate of 94.9%. 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.

The General Obligation and Refunding Bonds, Series 2016, mature June 15, 2036. The following chart shows projected bond levy rates of the Series 2016 \$65.7 million bonds of \$1.83/\$1,000 AV for fiscal years 2021 through 2034 and \$0.79/\$1,000 AV for fiscal years 2035 and 2036. Actual levy rates are shown for fiscal years 2016 through 2020. Actual bond levy rates are calculated annually based on the County’s current delinquency rates, actual debt service requirements, and debt service fund balance, if any.



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 2021-22 will not be known until November 2021, 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 proposes approval of the \$1.25 Local Option levy limit by the

Budget Committee and Board plus receipt of the Local Option Equalization Grant from the state for 2021-22.

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	\$2,559,836	\$547,692	21.4%
19-20	\$1.25	\$1.20	\$2,655,730	\$558,536	22.1%
20-21	\$1.25	\$1.25	\$2,563,807 YTD March 2021	\$472,662	na
21-22	\$1.25	TBD	na	na	na
22-23	\$1.25	TBD	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 in the following table beginning with the 2008-09 levy and results in a reduction to the overall imposed levy. In 2020-21, Measure 5 compression loss was 24%.

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%
19-20	\$1.25	\$1.20	\$3,341,191	(596,502)	\$2,744,689	\$14,814	\$2,759,504	-18%
20-21	\$1.25	\$1.25	\$3,638,978	(883,160)	\$2,755,818	\$10,944	\$2,766,762	-24%

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 2021-22 performance grant and reimbursement is estimated to be \$1,785,274. 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 2021-22 is \$74,439 based on the 2020-21 contract. Resolution services include regional media services, home school, regional initiatives and Native American support. The value of these services is shown in the CGESD budget and not the District budget.

The total of 2021-22 flow-through funds and reimbursements is budgeted to be \$1,785,274. 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 \$716,000 are estimated in the proposed budget such as interest earnings, rent of District facilities, estimated grant indirect charges, Medicaid administrative claiming revenue, expenditure reimbursements and miscellaneous revenue. Other state revenues of \$320,900 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 \$13,000 and E-rate recovery estimate of \$62,500.

Beginning Fund Balance

The General Fund beginning fund balance as of July 1, 2021, is budgeted to be \$6,344,611 or 12.6% of operating revenue. The 2021-22 proposed budget will use \$2,329,975 of beginning fund balance to fill the gap between operating requirements, operating revenue and the transfer from the Biennial Reserve Fund.

Transfer from Biennial Reserve

To maintain an 8% ending fund balance in the General Fund, this budget proposes a transfer from the Biennial Reserve in the amount of \$2,125,887 or 4.2% 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 Ending Fund Balance as of June 30, 2021, is proposed to be \$4,014,636 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. For this budget proposal, we are recommending that 3% of operating revenue be set as an amount reserved for future expenditure with the remaining 5% of operating revenue set as the unappropriated ending fund balance.

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 contributions. 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 2018-19 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 2018-19
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
2020-21 Adopted Budget**

Fund	Staff FTE	Instruction	Support Services	Community Services	Facilities Acquisition and Construction	Debt Service	Interfund Transfers Out	Contingency	Total Appropriations	Amount Reserved for Future Expenditure	Unappropriated Ending Fund Balance	Total Requirements & EFB
General Fund	442.25	32,986,804	21,011,332	-	-	264,375	-	376,297	54,638,808	1,505,489	2,509,147	58,653,444
Food Service Fund	18.41	-	-	1,600,106	-	-	-	-	1,600,106	-	490,894	2,091,000
Student Body Funds	-	1,710,476	-	-	-	-	-	-	1,710,476	-	-	1,710,476
Community Education	-	-	-	70,375	-	-	-	-	70,375	-	-	70,375
Biennial Reserve	-	-	-	-	-	-	2,125,887	-	2,125,887	1,296,320	-	3,422,207
Unemployment Fund	-	-	60,000	-	-	-	-	-	60,000	-	237,725	297,725
Bus Replacement Fund	-	-	210,124	-	-	-	-	-	210,124	-	191,444	401,568
Grant Funds	67.78	14,741,100	3,000,000	77,000	-	-	75,000	-	17,893,100	-	-	17,893,100
Debt Service Fund	-	-	-	-	-	4,693,900	-	-	4,693,900	-	-	4,693,900
Capital Construction and Improvements	-	-	-	-	3,484,714	-	-	-	3,484,714	-	54,800	3,539,514
Grand Total Requirements	528.44	49,438,380	24,281,456	1,747,481	3,484,714	4,958,275	2,200,887	376,297	86,487,490	2,801,809	3,484,011	92,773,309

**Hood River County School District
State School Fund Formula**

	4/28/2020 2018-19 Final	4/8/2021 2019-20 Est \$9B	4/12/2021 2020-21 Est \$9B	2/26/2021 2021-22 Est \$9.1B
State School Fund Formula Revenues (SSF)				
Current Year Property Taxes	\$ 10,978,863	\$ 11,540,861	\$ 12,985,232	\$ 13,634,494
Prior Year Taxes	191,077	277,628	216,907	216,907
Payments in lieu of Property Taxes	55,969	56,421	57,296	57,296
County School Funds	-	-	-	-
Common School Fund	408,951	364,881	398,396	411,888
Federal Forest Fees	119,014	104,546	100,000	100,000
Subtotal Local Revenue	11,753,873	12,344,337	13,757,831	14,420,585
State School Fund - General Support	29,602,916	31,657,121	31,728,198	29,792,006
Total Revenues Covered Under SSF	\$ 41,356,790	\$ 44,001,458	\$ 45,486,030	\$ 44,212,591
Average Daily Membership weighted (ADMw)				
Regular ADM	4,018.44	4,003.28	3,751.03	3,921.20
English as a Second Language	365.11	385.79	383.36	385.00
Pregnant & Parenting Programs	5.15	2.07	3.00	3.00
Special Education - Individualized Ed Plans	442.03	440.36	412.61	431.33
Special Education - IEP above 11%	2.30	2.90	2.90	2.30
Poverty	133.28	128.56	104.96	109.73
Foster Care and Neglected/Delinquent	3.25	4.50	4.00	4.50
Remote Elementary School Correction	46.33	46.33	46.33	46.33
Small High School Correction	0.00	0.00	0.00	0.00
Total ADMw	5,015.88	5,013.78	4,708.19	4,903.39
Extended ADMw	5,015.88	5,015.88	5,013.78	4,903.39
General Purpose Grant per Student	\$ 8,045	\$ 8,529	\$ 8,764	\$ 8,695
State General Purpose Grant	\$ 40,353,706	\$ 42,780,386	\$ 43,939,324	\$ 42,634,132
Transportation Grant (70% of Home-to-school)	1,536,482	1,479,316	1,546,705	1,578,459
Total State School Fund Formula Revenues	\$ 41,890,188	\$ 44,259,701	\$ 45,486,030	\$ 44,212,591

Date: 2/26/2021
To: District Business Managers
Re: 2021-22 State School Fund Estimates

	2021 - 22	2022 - 23	2021-23 Biennium
	\$4,459,000,000	\$4,641,000,000	\$9,100,000,000
2020-21 Budget Appropriation for school districts & ESDs:			\$4,459,000,000
Oregon Revised Statute		Less Reserve Account:	(\$20,000,000)
327.008(15,16)		Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.859(b), 327.023(1)		Less Long Term Care and State Schools:	(\$12,500,000)
327.008(13)		English Language Learner Improvement Funds:	(\$6,250,000)
327.008(12)(a)(A)		Educator Advancement Fund (EAF):	(\$3,129,000)
327.008(17)		Less Small High School Grant	(\$2,500,000)
327.008(3)		Less Charter School Closure Funds	(\$300,000)
327.339		Less Local Option Equalization Grant:	(\$2,000,000)
327.008(9)		Less Office of School Facilities:	(\$4,000,000)
327.008(10)		Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
327.531		Free Lunch program:	(\$1,425,188)
Transfers/Deductions			(\$55,731,667)
State Revenue for Formula			\$4,403,268,334
District Local Revenue:			\$2,124,707,904
ESD Local Revenue:			\$144,577,663
Local Rev. for Formula (District + ESD)			\$2,269,285,566
Total Revenue For Formula			\$6,672,553,900
District Share at 95.50%			\$6,372,288,974
ESD Share at 4.50%			\$300,264,925
Other Transfers/Deductions:		327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
327.008(8)		Less Facility Grants:	(\$3,500,000)
327.008 (12)(a)-(B)		Less share of EAF	(\$8,735,125)
Districts			(\$67,235,125)
327.008(14)		Less ESD testing contract:	(\$550,000)
327.008(12)(a)-(C)		Less share of EAF	(\$8,735,125)
ESDs			(\$9,285,125)
Formula Revenue for Distribution			
School Districts			\$6,305,053,849
ESDs			\$290,979,800

Sources for 2021-22 Estimates

ADM:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2019-20
11% Cap Waiver Basis:	2018-19
Poverty Basis:	December 2020
School District Funding Ratio:	1.91263378
Transportation Grant:	\$251,601,161.70
Estimated ADM:	574,000
Estimated ADMw:	703,000
District Accrual per ADMw:	\$504
ESD Accrual per ADMw:	\$18
YCEP/JDEP amount per ADMw:	\$8,607

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

STATE SCHOOL FUND GRANT

2021-2022

Based on \$9.1 Billion Budget with a 49/51 split as of 3/1/2021

Hood River County, Hood River County SD - 2024

2021-2022 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$13,908,697.00
Federal Forest Fees	=	\$100,000.00
Common School Fund	=	\$411,888.16
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
Sum of Local Revenue	=	\$14,420,585.16

2021-2022 Experience Adjustment

District Average Teacher Experience	=	13.94
State Average Teacher Experience	=	12.18
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.84

2021-2022 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-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$2,254,942.00
Transportation per ADMr Rank		32%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$1,578,459.40

2021-2022 Extended ADMw

2021-2022 ADMw 4,903.39	2020-2021 ADMw 4,708.10	Extended ADMw 4,903.39
--------------------------------	--------------------------------	-------------------------------

2021-2022 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.84 by \$25 then add \$4500 to the result = \$4,546.00
 Then multiply \$4,546.00 by the Extended ADMw 4903.387 and then by the funding ratio 1.912633780323 = \$42,634,131.91

2021-2022 Total Formula Revenue

Add the General Purpose Grant \$42,634,131.91 to the Transportation Grant \$1,578,459.40 = \$44,212,591.31

2021-2022 State School Fund Grant

Subtract the Local Revenue \$14,420,585.16 from the Total Formula Revenue \$44,212,591.31 = \$29,792,006.15

2021-2022 Rates per ADMw

General Purpose Grant per Extended ADMw = \$8,695	Total Formula Revenue per Extended ADMw = \$9,017
Charter Schools Rate(ORS 338.155) = \$8,695	

Payments

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

Hood River County, Hood River County SD

District ID: 2024

2021-2022 Extended ADMw

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

	2021-2022		2020-2021	
ADMr:	$3,921.20 \times 1.00 =$	3,921.20	$3,751.03 \times 1.00 =$	3,751.03
Students in ESL programs:	$770.00 \times 0.50 =$	385.00	$766.72 \times 0.50 =$	383.36
Students in Pregnant and Parenting Programs:	$3.00 \times 1.00 =$	3.00	$3.00 \times 1.00 =$	3.00
498 IEP Students capped at 11% of District ADMr:	$431.33 \times 1.00 =$	431.33	$412.61 \times 1.00 =$	412.61
Students on IEP Above 11% of ADMr:	$2.30 \times 1.00 =$	2.30	$2.30 \times 1.00 =$	2.30
Students in Poverty:	$438.90 \times 0.25 =$	109.73	$419.85 \times 0.25 =$	104.96
Students in Foster Care and Neglected/Delinquent:	$18.00 \times 0.25 =$	4.50	$18.00 \times 0.25 =$	4.50
Remote Elementary School Correction:	$46.33 \times 1.00 =$	46.33	$46.33 \times 1.00 =$	46.33
Small High School Correction:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Post Graduate Scholars:	$0.00 \times 0.25 =$	0.00	$0.00 \times 0.25 =$	0.00
	2021-2022 ADMw	4,903.39	2020-2021 ADMw	4,708.10
	Hood River County SD Extended ADMw			4,903.39

Hood River County SD Extended ADMw 4,903.39

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
2021-22 ADOPTED BUDGET**

		2018-19	2019-20	19-20	2020-21	2020-21	20-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of
		Actual	Actual	FTE	Budget	Projected	Bgt FTE	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
FUND 100 GENERAL FUND														
Revenues														
State School Fund Formula Resources														
R1111	Current Year Taxes	10,978,863	11,540,861		12,985,232	12,985,232		13,634,494	13,634,494	13,634,494	649,262	5.0%		
R1112	Prior Year Taxes	191,077	277,628		216,907	216,907		216,907	216,907	216,907	-	0.0%		
R1114	Pmts In Lieu Of Property Taxes	55,969	56,421		57,296	57,296		57,296	57,296	57,296	-	0.0%		
R3103	Common School Fund	408,951	364,881		368,607	398,396		411,888	411,888	411,888	13,492	3.4%		
R4801	Federal Forest Fees	119,014	104,546		100,000	100,000		100,000	100,000	100,000	-	0.0%		
R3101-B	State School Fund - General Support	29,891,986	31,987,256		31,354,195	31,778,997		29,580,562	29,580,562	29,580,562	(2,198,435)	-6.9%		
	Total State School Fund Revenues	41,645,859	44,331,593		45,082,237	45,536,828		44,001,147	44,001,147	44,001,147	(1,535,681)	-3.4%		87.7%
Local Option Revenues														
R1121	Local Option Current Year	2,519,637	2,595,239		2,639,491	2,525,858		2,686,433	2,686,433	2,686,433	160,575	6.4%		
R1122	Local Option Prior Year	40,199	60,491		40,000	82,357		50,000	50,000	50,000	(32,357)	-39.3%		
R3120	Local Option Equalization Grant	-	1,106,228		547,692	472,662		547,692	547,692	547,692	75,030	15.9%		
	Total Local Option Revenues	2,559,836	3,761,958		3,227,183	3,080,877		3,284,125	3,284,125	3,284,125	203,248	6.6%		6.5%
Educational Service District Revenues														
R2102-3	Education Service District Revenues	2,377,526	1,773,463		1,785,274	1,767,186		1,785,274	1,785,274	1,785,274	18,088	1.0%		3.6%
Other Local Revenues														
		1,110,950	940,152		617,361	798,779		716,000	716,000	716,000	(82,779)	-10.4%		1.4%
Other State Revenues														
		728,838	596,400		320,900	500,041		320,900	320,900	320,900	(179,141)	-35.8%		0.6%
Other Federal Revenues														
		19,744	72,421		38,000	38,000		75,500	75,500	75,500	37,500	98.7%		0.2%
	Total Operating Revenues	48,442,753	51,475,987		51,070,955	51,721,711		50,182,946	50,182,946	50,182,946	(1,538,765)	-3.0%		100.0%
Expenditures														
1000	Instruction	28,909,988	31,460,575	304.60	33,185,373	33,185,373	304.60	32,986,804	32,986,804	32,986,804	(198,569)	-0.6%	295.29	60.4%
2000	Support Services	18,420,838	18,628,875	150.02	21,796,854	20,976,854	152.02	21,011,332	21,011,332	21,011,332	34,478	0.2%	146.96	38.5%
3000	Community Services	-	-	-	-	-	-	-	-	-	-	na	-	0.0%
5000	Debt Service	262,830	263,443	-	263,958	263,958	-	264,375	264,375	264,375	417	0.2%	-	0.5%
6000	Contingency	-	-	-	384,531	-	-	376,297	376,297	376,297	376,297	na	-	0.7%
	Total Operating Requirements	47,593,656	50,352,893	454.62	55,630,716	54,426,185	456.62	54,638,808	54,638,808	54,638,808	212,623	0.4%	442.25	100.0%
Excess of Revenues Over/(Under) Expenditures		849,097	1,123,094		(4,559,761)	(2,704,474)		(4,455,862)	(4,455,862)	(4,455,862)	(1,751,388)	64.8%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET

	2018-19 Actual	2019-20 Actual	19-20 FTE	2020-21 Budget	2020-21 Projected	20-21 Bgt FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted	Incr(Decr) to Projected	% Chg to prior	21-22 Bgt FTE	% of Total
Other Financing Sources/Uses													
R5200 Interfund Transfers In	750,000	-		1,343,040	1,343,040		2,125,887	2,125,887	2,125,887	782,847	58.3%		
R5300 Sale of or Compensatory Loss	-	3,558		2,250	2,250		-	-	-	(2,250)	-100.0%		
R5305 Sale of Equipment	-	3,397		12,590	12,590		-	-	-	(12,590)	-100.0%		
5200 Interfund Transfers Out	(59,604)	(421,673)		-	-		-	-	-	-	na		
Net Change in Fund Balance	1,539,494	708,375		(3,201,881)	(1,346,593)		(2,329,975)	(2,329,975)	(2,329,975)	(983,382)	73.0%		
Beginning Fund Balance	5,443,336	6,982,830		7,691,204	7,691,204		6,344,611	6,344,611	6,344,611	(1,346,593)	-17.5%		
Ending Fund Balance	6,982,830	7,691,204		4,489,323	6,344,611		4,014,636	4,014,636	4,014,636	(2,329,975)	-36.7%		
Amount Reserved for Future Expenditure	-	-		1,925,781	3,781,069		1,505,489	1,505,489	1,505,489	(2,275,580)	-60.2%		
Unappropriated Ending Fund Balance	6,982,830	7,691,204		2,563,542	2,563,542		2,509,147	2,509,147	2,509,147	(54,395)	-2.1%		

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	14.4%	14.9%		8.8%	12.3%		8.0%	8.0%	8.0%				
Board Target %	8.0%	8.0%		8.0%	8.0%		8.0%	8.0%	8.0%				

HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET

	2018-19	2019-20	19-20	2020-21	2020-21	20-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of
	Actual	Actual	FTE	Budget	Projected	Bgt FTE	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
FUND 100 GENERAL FUND													
EXPENDITURES BY OBJECT CLASSIFICATION													
100 Salaries	24,966,890	26,401,337	454.61	27,868,291	27,641,751	457.11	28,209,079	28,209,079	28,209,079	567,328	2.1%	442.25	51.6%
200 Associated Payroll Costs	15,232,834	17,008,720		18,429,053	18,429,053		17,363,493	17,363,493	17,363,493	(1,065,560)	-5.8%		31.8%
300 Purchased Services	3,846,958	4,071,010		5,100,220	4,721,760		4,721,925	4,721,925	4,721,925	166	0.0%		8.6%
400 Supplies And Materials	2,739,786	2,152,044		2,868,820	2,703,820		2,916,451	2,916,451	2,916,451	212,632	7.9%		5.3%
500 Capital Outlay	119,062	-		52,173	52,173		53,216	53,216	53,216	1,043	2.0%		0.1%
600 Other Goods & Services	688,126	719,783		927,629	877,629		998,346	998,346	998,346	120,717	13.8%		1.8%
700 Transfers	59,604	421,673		-	-		-	-	-	-	na		0.0%
800 Other Use Of Funds - Contingency	-	-		384,531	-		376,297	376,297	376,297	376,297	na		0.7%
Total Expenditures	47,653,259	50,774,566	454.61	55,630,716	54,426,185	457.11	54,638,808	54,638,808	54,638,808	212,623	0.4%	442.25	100.0%
Total Ending Fund Balance	6,982,830	7,691,204		4,489,323	6,344,611		4,014,636	4,014,636	4,014,636	(2,329,975)	-36.7%		
Amount Reserved for Future Expenditure	-	-		1,925,781	3,781,069		1,505,489	1,505,489	1,505,489	(2,275,580)	-60.2%		
Total Unappropriated Ending Fund Balance	6,982,830	7,691,204		2,563,542	2,563,542		2,509,147	2,509,147	2,509,147	(54,395)	-2.1%		

**HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET**

	2018-19 Actual	2019-20 Actual	19-20 FTE	2020-21 Budget	2020-21 Projected	20-21 Bgt FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted	Incr(Decr) to Projected	% Chg to prior	21-22 Bgt FTE	% of Total
FUND 100 GENERAL FUND													
RESOURCES													
LOCAL REVENUE SOURCES													
R1111	Current Year Taxes	10,978,863	11,540,861	12,985,232	12,985,232		13,634,494	13,634,494	13,634,494	649,262	5.0%		
R1112	Prior Year Taxes	191,077	277,628	216,907	216,907		216,907	216,907	216,907	-	0.0%		
R1114	Pmts In Lieu Of Property Taxes	55,969	56,421	57,296	57,296		57,296	57,296	57,296	-	0.0%		
R1121	Local Option Current Year	2,519,637	2,595,239	2,639,491	2,525,858		2,686,433	2,686,433	2,686,433	160,575	6.4%		
R1122	Local Option Prior Year	40,199	60,491	40,000	82,357		50,000	50,000	50,000	(32,357)	-39.3%		
R1321	Tuition From Individuals	27,900	50,883	76,000	76,000		76,000	76,000	76,000	-	0.0%		
R1411	Transportation Fees	65,017	59,573	50,000	15,000		50,000	50,000	50,000	35,000	233.3%		
R1510	Interest Earned	450,302	299,025	188,901	208,300		200,000	200,000	200,000	(8,300)	-4.0%		
R1510B	PERS Bond Interest Earned	31,190	25,847	20,000	15,477		20,000	20,000	20,000	4,523	29.2%		
R1911	Rentals-Buildings	65,517	55,474	35,000	11,667		35,000	35,000	35,000	23,333	200.0%		
R1912	Rentals-Equip	135	-	-	-		-	-	-	-	na		
R1913	Rentals-Services	9,298	7,054	5,000	-		5,000	5,000	5,000	5,000	na		
R1960	Expenditure Reimbursement	73,083	18,953	20,000	22,262		20,000	20,000	20,000	(2,262)	-10.2%		
R1966	E-Rate Recovery	81,989	-	-	-		-	-	-	-	na		
R1980	Grant Indirect Charges	201,444	234,443	112,460	193,679		200,000	200,000	200,000	6,321	3.3%		
R1990	Miscellaneous Revenues	93,985	165,715	100,000	251,680		100,000	100,000	100,000	(151,680)	-60.3%		
R1991	Medicaid Admin	11,091	23,186	10,000	4,714		10,000	10,000	10,000	5,286	112.1%		
Total Local Revenue Sources		14,896,695	15,470,792	16,556,287	16,666,429		17,361,130	17,361,130	17,361,130	694,701	4.2%		33.2%
INTERMEDIATE REVENUE SOURCES													
R2102	Education Service District Rev	830,887	958,463	925,274	907,186		925,274	925,274	925,274	18,088	2.0%		
R2102A	Education Service District Rev-Invc	1,546,639	815,000	860,000	860,000		860,000	860,000	860,000	-	0.0%		
Total Intermediate Revenue Sources		2,377,526	1,773,463	1,785,274	1,767,186		1,785,274	1,785,274	1,785,274	18,088	1.0%		3.4%
STATE REVENUE SOURCES													
R3101	Basic School Support	27,031,057	28,986,516	28,705,972	28,872,531		26,812,417	26,812,417	26,812,417	(2,060,114)	-7.1%		
R3101B	PERS Bond Trustee/SSF	2,361,758	2,472,075	2,648,223	2,648,223		2,768,145	2,768,145	2,768,145	119,922	4.5%		
R3101R	SSF Prior Year Reconciliation	499,171	528,665	-	258,243		-	-	-	(258,243)	-100.0%		
R3103	Common School Fund	408,951	364,881	368,607	398,396		411,888	411,888	411,888	13,492	3.4%		
R3120	Local Option Equalization	-	1,106,228	547,692	472,662		547,692	547,692	547,692	75,030	15.9%		
R3205	LTCT NDI Long Term Care	678,000	570,800	320,900	320,900		320,900	320,900	320,900	-	0.0%		
R3299	Other Restricted Grants In Aid	50,838	25,600	-	179,141		-	-	-	(179,141)	-100.0%		
Total State Revenue Sources		31,029,775	34,054,765	32,591,394	33,150,096		30,861,042	30,861,042	30,861,042	(2,289,054)	-6.9%		59.0%

**HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET**

	2018-19 Actual	2019-20 Actual	19-20 FTE	2020-21 Budget	2020-21 Projected	20-21 Bgt FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted	Incr(Decr) to Projected	% Chg to prior	21-22 Bgt FTE	% of Total
FEDERAL SOURCES													
R4537 Teen Parenting	19,744	6,229		13,000	13,000		13,000	13,000	13,000	-	0.0%		
R4700 E-Rate Recovery	-	66,192		25,000	25,000		62,500	62,500	62,500				
R4801 Federal Forest Fees	119,014	104,546		100,000	100,000		100,000	100,000	100,000	-	0.0%		
Total Federal Sources	138,758	176,967		138,000	138,000		175,500	175,500	175,500	-	27.2%		0.3%
INTERFUND TRANSFERS													
R5200 Interfund Transfers	750,000	-		1,343,040	1,343,040		2,125,887	2,125,887	2,125,887	782,847	58.3%		
SALE OF FIXED ASSETS													
R5300 Sale of or Compensatory Loss	-	3,558		2,250	2,250		-	-	-	(2,250)	-100.0%		
R5305 Sale of Equipment	-	3,397		12,590	12,590		-	-	-	(12,590)	-100.0%		
SUBTOTAL RESOURCES	49,192,753	51,482,941		52,428,835	53,079,592		52,308,833	52,308,833	52,308,833	(808,259)	-1.5%		100.0%
R5400 Beginning Fund Balance	5,443,336	6,982,830		7,691,204	7,691,204		6,344,611	6,344,611	6,344,611	(1,346,593)	-17.5%		
TOTAL RESOURCES	54,636,089	58,465,770		60,120,039	60,770,796		58,653,444	58,653,444	58,653,444	(2,154,852)	-3.5%		

**HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET**

	2018-19	2019-20	19-20	2020-21	2020-21	20-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of	
	Actual	Actual	FTE	Budget	Projected	Bgt FTE	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total	
EXPENDITURES BY FUNCTION														
INSTRUCTION - REGULAR PROGRAMS														
1111	Elementary K-5 (K-3 In Prior Yrs)	9,401,054	10,294,750	100.04	10,476,352	10,476,352	100.04	11,888,767	11,888,767	11,888,767	1,412,415	13.5%	99.97	
1121	Middle School Programs	5,179,960	5,830,616	52.38	5,646,252	5,646,252	52.38	6,316,508	6,316,508	6,316,508	670,257	11.9%	51.32	
1122	Middle/Extracurricular	53,500	54,580	-	56,297	56,297	-	62,801	62,801	62,801	6,505	11.6%	-	
1123	Outdoor School-Middle Sch	-	-	-	-	-	-	-	-	-	-	na	-	
1131	High School Programs	6,795,615	7,201,014	64.25	6,452,864	6,452,864	64.25	6,992,766	6,992,766	6,992,766	539,902	8.4%	61.55	
1132	High School Extracurricular	651,049	663,142	1.00	726,659	726,659	1.00	736,919	736,919	736,919	10,260	1.4%	1.00	
1140	Pre-Kindergarten Programs	-	194,009	-	2,189	2,189	-	3,135	3,135	3,135	946	43.2%	-	
1210	Talented & Gifted Program	29,613	23,005	-	24,316	24,316	-	26,121	26,121	26,121	1,805	7.4%	-	
1221	Therapeutic Learning Ctr (prev 1223)	205,813	302,624	4.06	329,760	329,760	4.06	341,764	341,764	341,764	12,004	3.6%	4.06	
1229	Structured Learning Center (prev 1222)	1,080,380	973,144	18.48	990,906	990,906	18.48	1,037,615	1,037,615	1,037,615	46,709	4.7%	17.54	
1250	Resource Rooms	1,966,135	2,167,967	26.88	2,282,905	2,282,905	26.88	2,181,627	2,181,627	2,181,627	(101,279)	-4.4%	25.85	
1260	Treatment & Habilitation (prev 1230)	338,050	357,195	3.50	384,548	384,548	3.50	390,286	390,286	390,286	5,737	1.5%	3.50	
1271	Remediation	584,238	627,356	6.38	595,637	595,637	6.38	590,944	590,944	590,944	(4,693)	-0.8%	6.06	
1281	Tuition Reimb, Students	20,120	12,217	-	16,282	16,282	-	16,608	16,608	16,608	326	2.0%	-	
1284	Alternative Program (prev 1282)	277,821	428,886	3.88	2,924,301	2,924,301	3.88	-	-	-	(2,924,301)	-100.0%	-	
1290	Positive Behavior Support/RTI	400,089	380,449	5.40	433,777	433,777	5.40	486,961	486,961	486,961	53,184	12.3%	6.19	
1291	English Second Language Program	1,297,704	1,416,582	18.35	1,502,832	1,502,832	18.35	1,568,495	1,568,495	1,568,495	65,664	4.4%	18.24	
1292	Teen Parent Program	1,154	1,173	-	1,595	1,595	-	1,603	1,603	1,603	7	0.5%	-	
1296	Tutoring	17,997	18,146	-	33,616	33,616	-	33,513	33,513	33,513	(103)	-0.3%	-	
1299	Other - Long Term Care & Treatment	609,696	513,720	-	304,286	304,286	-	310,372	310,372	310,372	6,086	2.0%	-	
	Total Instruction - Regular Programs	28,909,988	31,460,575	304.60	33,185,373	33,185,373	304.60	32,986,804	32,986,804	32,986,804	(198,569)	-0.6%	295.29	60.4%

**HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET**

	2018-19	2019-20	19-20	2020-21	2020-21	20-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of	
	Actual	Actual	FTE	Budget	Projected	Bgt FTE	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total	
SUPPORT SERVICES														
2110	Attendance & Social Work Services	50,000	51,500	-	53,045	53,045	-	54,106	54,106	54,106	1,061	2.0%	-	
2122	Counseling Services (prev 2112)	1,336,624	1,350,795	12.89	980,763	980,763	12.89	868,574	868,574	868,574	(112,189)	-11.4%	7.39	
2134	Nurse Services (prev 2130)	72,499	73,879	-	82,843	82,843	-	84,500	84,500	84,500	1,657	2.0%	-	
2139	Other Health Services (prev 2123)	12,195	13,753	0.19	19,834	19,834	0.19	20,166	20,166	20,166	332	1.7%	0.19	
2140	Psychological Services (prev 2133/2142)	267,438	282,713	2.00	305,784	305,784	2.00	315,220	315,220	315,220	9,436	3.1%	2.00	
2152	Speech Pathology Service	446,725	475,672	4.00	513,736	513,736	4.00	551,939	551,939	551,939	38,203	7.4%	4.30	
2191	Special Education Admin	292,291	361,203	2.95	436,721	436,721	2.95	438,445	438,445	438,445	1,724	0.4%	2.95	
2210	Instruction Improvement	445,587	593,899	2.90	524,250	524,250	2.90	579,449	579,449	579,449	55,199	10.5%	3.40	
2212	Inst/Curr Development	56,571	24,585	-	84,499	84,499	-	101,729	101,729	101,729	17,230	20.4%	-	
2218	Accreditation	1,200	1,200	-	955	955	-	974	974	974	19	2.0%	-	
2219	Oth Improvement of Instruction	108,928	122,109	0.90	340,376	340,376	1.90	168,916	168,916	168,916	(171,459)	-50.4%	0.70	
2222	Library Services	434,053	452,906	7.12	487,709	487,709	7.12	495,616	495,616	495,616	7,907	1.6%	7.13	
2223	Multimedia Services	9,211	3,720	-	11,915	11,915	-	12,153	12,153	12,153	238	2.0%	-	
2230	Assessment & Testing	30,693	24,310	-	15,251	15,251	-	16,046	16,046	16,046	795	5.2%	-	
2240	Instructional Staff Development	318,697	229,273	-	525,529	525,529	-	539,498	539,498	539,498	13,969	2.7%	-	
2242	Professional Development-Admin	5,338	3,330	-	10,798	10,798	-	11,014	11,014	11,014	216	2.0%	-	
2310	Board of Education Services	452,408	529,076	-	725,765	725,765	-	763,416	763,416	763,416	37,651	5.2%	-	
2321	Office of the Superintendent	412,316	395,339	2.00	440,087	440,087	3.00	417,198	417,198	417,198	(22,889)	-5.2%	2.00	
2410	Office of the Principal	3,211,072	3,863,988	31.04	4,019,029	4,019,029	31.04	3,947,004	3,947,004	3,947,004	(72,025)	-1.8%	30.73	
2431	Athletic Director	165,001	176,298	1.00	181,446	181,446	1.00	181,005	181,005	181,005	(441)	-0.2%	1.00	
2510	Director of Business Support	280,680	296,520	1.00	314,121	314,121	1.00	309,367	309,367	309,367	(4,754)	-1.5%	1.00	
2520	Fiscal Services (incl 2523, 2524, 2529)	410,900	432,471	5.50	516,512	516,512	5.50	505,417	505,417	505,417	(11,096)	-2.1%	5.00	
2542	Care & Upkeep of Buildings	4,511,217	4,439,074	34.81	5,387,369	5,387,369	34.81	5,267,090	5,267,090	5,267,090	(120,279)	-2.2%	35.27	
2543	Care & Upkeep of Grounds	15,500	-	-	271,363	271,363	-	21,790	21,790	21,790	(249,573)	-92.0%	-	
2544	District-Wide Maintenance	951	-	-	4,804	4,804	-	4,900	4,900	4,900	96	2.0%	-	
2546	Campus Security	48,882	51,161	2.00	117,910	117,910	2.00	126,373	126,373	126,373	8,463	7.2%	2.00	
2551	Transportation Direction	201,513	210,998	2.00	241,783	241,783	2.00	265,583	265,583	265,583	23,799	9.8%	2.25	
2552	Student Transportation	1,991,916	1,867,564	22.09	1,880,654	1,880,654	22.09	2,048,650	2,048,650	2,048,650	167,995	8.9%	23.04	
2633	Public Information	-	-	-	6,500	6,500	-	132,480	132,480	132,480	-	-	1.00	
2640	Human Resources (prev 2211)	483,743	497,156	3.00	756,983	756,983	3.00	645,892	645,892	645,892	(111,091)	-14.7%	3.00	
2660	Technology Services (prev 2661)	2,196,938	1,660,830	12.00	2,311,739	2,311,739	12.00	1,833,528	1,833,528	1,833,528	(478,212)	-20.7%	12.00	
2690	Facilities Scheduling Coordination	43,874	54,970	0.63	56,778	56,778	0.63	113,293	113,293	113,293	56,515	99.5%	0.63	
2700	Supp Retirement Program	105,873	88,581	-	170,000	170,000	-	170,000	170,000	170,000	-	0.0%	-	
	Other estimated adjustments	-	-	-	-	(820,000)	-	-	-	-	820,000	-100.0%	-	
	Total Support Services	18,420,838	18,628,875	150.02	21,796,854	20,976,854	152.02	21,011,332	21,011,332	21,011,332	(91,502)	0.2%	146.96	38.5%

HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET

		2018-19	2019-20	19-20	2020-21	2020-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of
		Actual	Actual	FTE	Budget	Projected	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
COMMUNITY SERVICES													
3310	Direction of Community Services	-	-	-	-	-	-	-	-	-	na	-	
	Total Community Services	-	-	-	-	-	-	-	-	-	na	-	0.0%
DEBT SERVICE													
5110	Long Term Debt Service	262,830	263,443	-	263,958	263,958	-	264,375	264,375	264,375	417	0.2%	-
	Total Debt Service	262,830	263,443	-	263,958	263,958	-	264,375	264,375	264,375	417	0.2%	-
INTERFUND TRANSFERS													
5200	Interfund Transfers	59,604	421,673	-	-	-	-	-	-	-	na	-	
	Total Interfund Transfers	59,604	421,673	-	-	-	-	-	-	-	na	-	0.0%
CONTINGENCIES													
6100	Contingencies	-	-	-	384,531	-	-	376,297	376,297	376,297	376,297	na	-
	Total Contingencies	-	-	-	384,531	-	-	376,297	376,297	376,297	376,297	na	0.7%
Total Expenditures		47,653,259	50,774,566	454.62	55,630,716	54,426,185	456.62	54,638,808	54,638,808	54,638,808	212,623	0.4%	442.25
Total Ending Fund Balance		6,982,830	7,691,204		4,489,323	6,344,611		4,014,636	4,014,636	4,014,636	(2,367,475)	-36.7%	
Amount Reserved for Future Expenditure		-	-	-	1,925,781	3,781,069	-	1,505,489	1,505,489	1,505,489	(2,275,580)	-60.2%	
Unappropriated Ending Fund Balance		6,982,830	7,691,204		2,563,542	2,563,542		2,509,147	2,509,147	2,509,147	(54,395)	-2.1%	

**HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET**

	2018-19 Actual	2019-20 Actual	19-20 FTE	2020-21 Budget	2020-21 Projected	20-21 Bgt FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted	Incr(Decr) to Projected	% Chg to prior	21-22 Bgt FTE	% of Total
FUND 100 GENERAL FUND BY OBJECT													
100 Salaries													
111 Licensed Salaries	15,367,457	16,364,099	248.19	17,180,308	17,180,308	248.19	17,090,598	17,090,598	17,090,598	(89,710)	-0.5%	236.84	31.3%
112 Classified Salaries	5,703,961	6,063,880	181.97	6,509,777	6,509,777	182.97	6,570,158	6,570,158	6,570,158	60,380	0.9%	180.66	12.0%
113 Administrators	1,939,669	2,274,985	21.45	2,349,162	2,349,162	21.45	2,365,867	2,365,867	2,365,867	16,705	0.7%	20.75	4.3%
114 Managerial-Classified	245,418	257,463	3.00	262,283	262,283	4.50	345,034	345,034	345,034	82,751	31.6%	4.00	0.6%
117 Unused Leave Beg FY20 (Formerly Mechanics)	98,800	-	-	-	-	-	-	-	-	-	na	-	0.0%
118 Field Trips	37,880	11,202	-	27,634	27,634	-	28,186	28,186	28,186	553	2.0%	-	0.1%
119 Activity Trips	35,141	32,688	-	31,879	31,879	-	32,516	32,516	32,516	638	2.0%	-	0.1%
121 Substitute Licensed	550,680	424,245	-	201,154	216,454	-	525,245	525,245	525,245	308,791	142.7%	-	1.0%
122 Substitute Classified	168,438	112,904	-	159,676	67,836	-	162,864	162,864	162,864	95,028	140.1%	-	0.3%
130 Other Pay	310,471	318,368	-	557,978	407,978	-	494,353	494,353	494,353	86,375	21.2%	-	0.9%
132 Overtime Salaries	44,864	62,470	-	50,112	50,112	-	47,452	47,452	47,452	(2,661)	-5.3%	-	0.1%
141 Extra or Ext Duty Contr	154,778	169,203	-	199,690	199,690	-	201,395	201,395	201,395	1,705	0.9%	-	0.4%
144 Extra Duty Athletics	309,335	309,829	-	338,638	338,638	-	345,411	345,411	345,411	6,773	2.0%	-	0.6%
Total General Fund Salaries	24,966,890	26,401,337	454.61	27,868,291	27,641,751	457.11	28,209,079	28,209,079	28,209,079	567,328	2.1%	442.25	51.6%
200 Associated Payroll Costs													
211 Pers Contribution T1/T2	1,680,698	2,062,120		2,072,278	2,072,278		1,479,852	1,479,852	1,479,852	(592,426)	-28.6%		2.7%
212 Pers Pick-Up	1,381,342	1,463,893		1,650,536	1,650,536		1,648,822	1,648,822	1,648,822	(1,714)	-0.1%		3.0%
213 Pers/Bond	2,153,013	2,331,586		2,625,227	2,625,227		2,627,841	2,627,841	2,627,841	2,614	0.1%		4.8%
216 Pers Contribution OPSRP	1,342,680	2,097,552		2,547,346	2,547,346		2,201,674	2,201,674	2,201,674	(345,673)	-13.6%		4.0%
220 FICA	1,842,106	1,948,684		2,134,501	2,134,501		2,136,088	2,136,088	2,136,088	1,587	0.1%		3.9%
231 Worker's Comp	175,619	171,661		176,895	176,895		173,046	173,046	173,046	(3,849)	-2.2%		0.3%
240 Health Insurance	6,307,963	6,589,802		6,788,618	6,788,618		6,675,528	6,675,528	6,675,528	(113,091)	-1.7%		12.2%
242 Retiree Veba	-	-		35,000	35,000		35,000	35,000	35,000	-	0.0%		0.1%
245 Employer Paid TSA	212,323	220,756		226,532	226,532		215,938	215,938	215,938	(10,594)	-4.7%		0.4%
246 Life & Long term Disability Insurance	31,216	34,085		37,117	37,117		34,705	34,705	34,705	(2,413)	-6.5%		0.1%
270 Post Retirement Health Benefits	105,873	88,581		135,000	135,000		135,000	135,000	135,000	-	0.0%		0.2%
Total GF Assoc Payroll Costs	15,232,834	17,008,720		18,429,053	18,429,053		17,363,493	17,363,493	17,363,493	(1,065,560)	-5.8%		31.8%
Associated Payroll Costs as % of Salaries	61%	64%		66%	67%		62%	62%	62%				
Comp as % of Operating Requirements	84%	86%		83%	85%		83%	83%	83%				

HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET

	2018-19 Actual	2019-20 Actual	19-20 FTE	2020-21 Budget	2020-21 Projected	20-21 Bgt FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted	Incr(Decr) to Projected	% Chg to prior	21-22 Bgt FTE	% of Total
300 Purchased Services													
Total Purchased Services	3,846,958	4,071,010		5,100,220	4,721,760		4,721,925	4,721,925	4,721,925	166	0.0%		8.6%
400 Supplies and Materials													
Total Supplies and Materials	2,739,786	2,152,044		2,868,820	2,703,820		2,916,451	2,916,451	2,916,451	212,632	7.9%		5.3%
500 Capital Outlay													
Total Capital Outlay	119,062	-		52,173	52,173		53,216	53,216	53,216	1,043	2.0%		0.1%
600 Other Objects													
Total Other Objects	688,126	719,783		927,629	877,629		998,346	998,346	998,346	120,717	13.8%		1.8%
710 Transfers Out													
	59,604	421,673		-	-		-	-	-	-	na		0.0%
810 Contingency													
	-	-		384,531	-		376,297	376,297	376,297	376,297	na		0.7%
Total General Fund Expenditures	47,653,259	50,774,566	454.61	55,630,716	54,426,185	457.11	54,638,808	54,638,808	54,638,808	212,623	0.4%	442.25	100.0%

100 General Fund Expenditures by Function and Object

	18-19	19-20	19-20 FTE	20-21 Budget	20-21 FTE	21-22 Proposed	21-22 Approved	21-22 Adopted	21-22 FTE
1111-ELEMENTARY K-5	9,401,054	10,294,750	100.04	10,476,352	100.04	11,888,767	11,888,767	11,888,767	99.97
111 - LICENSED SALARIES	5,264,864	5,728,286	90.50	5,922,450	90.50	6,382,338	6,382,338	6,382,338	89.50
112 - CLASSIFIED SALARIES	240,338	257,912	9.54	325,546	9.54	324,487	324,487	324,487	10.47
121 - SUBSTITUTE LICENSED	226,091	129,535	-	62,743	-	190,645	190,645	190,645	-
122 - SUBSTITUTE CLASSIFIED	52,639	23,477	-	46,452	-	47,381	47,381	47,381	-
130 - OTHER PAY	24,790	45,195	-	47,604	-	48,556	48,556	48,556	-
132 - OVERTIME SALARIES	1,119	565	-	240	-	245	245	245	-
141 - EXTRA OR EXT DUTY CONTR	1,592	1,628	-	1,755	-	1,791	1,791	1,791	-
211 - PERS T1/T2	399,901	496,565	-	511,212	-	418,235	418,235	418,235	-
212 - PERS PICK-UP	328,610	356,437	-	356,575	-	418,540	418,540	418,540	-
213 - PERS/BOND	515,182	562,585	-	544,175	-	662,665	662,665	662,665	-
216 - PERS OPSRP	319,126	506,012	-	494,687	-	518,070	518,070	518,070	-
220 - FICA WITHHOLDING	435,510	464,062	-	449,026	-	534,212	534,212	534,212	-
231 - WORKER'S COMP	25,114	26,520	-	23,505	-	27,497	27,497	27,497	-
240 - HEALTH INSURANCE	1,385,709	1,499,331	-	1,444,933	-	1,570,726	1,570,726	1,570,726	-
245 - EMPLOYER PAID TSA	36,175	38,154	-	37,954	-	38,440	38,440	38,440	-
246 - LIFE & LT DISABILITY INS	848	945	-	1,276	-	1,113	1,113	1,113	-
322 - CONTRACTED REPAIRS	-	-	-	743	-	758	758	758	-
341 - TRAVEL, LOCAL IN-DISTRICT	488	228	-	447	-	455	455	455	-
342 - TRAVEL, OUT OF-DISTRICT	890	105	-	1,181	-	1,204	1,204	1,204	-
389 - OTHER PROF/TECH SERVICES	56	-	-	-	-	-	-	-	-
410 - SUPPLIES	94,264	75,737	-	133,506	-	129,659	129,659	129,659	-
413 - ADDITIONAL WORKBOOKS	3,833	392	-	5,256	-	5,361	5,361	5,361	-
420 - TEXTBOOKS	7,279	3,729	-	9,864	-	510,061	510,061	510,061	-
460 - NON-CONSUMABLE MATERIALS	(177)	61,129	-	38,703	-	39,477	39,477	39,477	-
470 - COMPUTER SOFTWARE	34,705	13,984	-	14,117	-	14,399	14,399	14,399	-
640 - DUES AND FEES	2,108	2,237	-	2,405	-	2,453	2,453	2,453	-
1121-MIDDLE/PROGRAM	5,179,960	5,830,616	52.38	5,646,252	52.38	6,316,508	6,316,508	6,316,508	51.32
111 - LICENSED SALARIES	2,959,899	3,219,840	47.50	3,050,809	47.50	3,458,039	3,458,039	3,458,039	46.50
112 - CLASSIFIED SALARIES	62,238	125,374	4.88	135,499	4.88	148,493	148,493	148,493	4.82
121 - SUBSTITUTE LICENSED	85,305	91,652	-	33,159	-	99,707	99,707	99,707	-
122 - SUBSTITUTE CLASSIFIED	30,143	9,454	-	18,036	-	18,397	18,397	18,397	-
130 - OTHER PAY	13,237	17,760	-	15,352	-	15,659	15,659	15,659	-
132 - OVERTIME SALARIES	312	899	-	803	-	819	819	819	-
141 - EXTRA OR EXT DUTY CONTR	18,651	18,992	-	20,048	-	20,449	20,449	20,449	-
211 - PERS T1/T2	235,968	283,462	-	238,120	-	220,599	220,599	220,599	-
212 - PERS PICK-UP	170,918	191,827	-	183,578	-	221,333	221,333	221,333	-
213 - PERS/BOND	262,862	304,772	-	291,094	-	356,668	356,668	356,668	-
216 - PERS OPSRP	147,785	265,830	-	297,179	-	282,464	282,464	282,464	-
220 - FICA WITHHOLDING	235,816	257,993	-	239,550	-	287,315	287,315	287,315	-
231 - WORKER'S COMP	13,636	14,898	-	12,617	-	14,784	14,784	14,784	-
240 - HEALTH INSURANCE	767,354	846,583	-	790,111	-	863,851	863,851	863,851	-
245 - EMPLOYER PAID TSA	22,072	21,833	-	20,427	-	22,650	22,650	22,650	-
246 - LIFE & LT DISABILITY INS	250	440	-	448	-	463	463	463	-
318 - STAFF DVLPMNT-NONINSTRUC	911	673	-	686	-	686	686	686	-
322 - CONTRACTED REPAIRS	-	-	-	5,711	-	5,825	5,825	5,825	-
389 - OTHER PROF/TECH SERVICES	462	-	-	-	-	-	-	-	-
410 - SUPPLIES	45,010	42,934	-	88,206	-	69,394	69,394	69,394	-
420 - TEXTBOOKS	49,559	34,898	-	115,247	-	117,552	117,552	117,552	-
460 - NON-CONSUMABLE MATERIALS	5,520	25,950	-	88,616	-	90,388	90,388	90,388	-
470 - COMPUTER SOFTWARE	51,170	53,618	-	-	-	-	-	-	-
640 - DUES AND FEES	882	936	-	955	-	974	974	974	-
1122-MIDDLE/EXTRACURRICULAR	53,500	54,580	-	56,297	-	62,801	62,801	62,801	-
121 - SUBSTITUTE LICENSED	916	517	-	191	-	589	589	589	-

100 General Fund Expenditures by Function and Object

	18-19	19-20	19-20 FTE	20-21 Budget	20-21 FTE	21-22 Proposed	21-22 Approved	21-22 Adopted	21-22 FTE
130 - OTHER PAY	280	380	-	388	-	395	395	395	-
144 - EXTRA DUTY ATHLETICS	42,468	41,905	-	44,401	-	45,289	45,289	45,289	-
211 - PERS T1/T2	917	1,260	-	-	-	-	-	-	-
212 - PERS PICK-UP	1,469	1,633	-	461	-	2,776	2,776	2,776	-
213 - PERS/BOND	1,965	2,410	-	731	-	4,396	4,396	4,396	-
216 - PERS OPSRP	2,008	3,049	-	6,614	-	5,645	5,645	5,645	-
220 - FICA WITHHOLDING	3,276	3,200	-	3,471	-	3,540	3,540	3,540	-
231 - WORKER'S COMP	186	184	-	30	-	170	170	170	-
245 - EMPLOYER PAID TSA	-	19	-	-	-	-	-	-	-
246 - LIFE & LT DISABILITY INS	16	24	-	10	-	-	-	-	-
1131-HS PROGRAMS	6,795,615	7,201,014	64.25	6,452,864	64.25	6,992,766	6,992,766	6,992,766	61.55
111 - LICENSED SALARIES	3,648,177	3,707,743	54.00	3,348,672	54.00	3,827,215	3,827,215	3,827,215	52.50
112 - CLASSIFIED SALARIES	285,804	311,860	10.25	301,791	10.25	297,405	297,405	297,405	9.05
121 - SUBSTITUTE LICENSED	100,281	79,669	-	28,896	-	86,004	86,004	86,004	-
122 - SUBSTITUTE CLASSIFIED	14,451	11,361	-	9,578	-	9,769	9,769	9,769	-
130 - OTHER PAY	32,676	12,151	-	33,903	-	34,581	34,581	34,581	-
132 - OVERTIME SALARIES	156	10,632	-	34	-	35	35	35	-
141 - EXTRA OR EXT DUTY CONTR	11,601	12,541	-	16,732	-	17,067	17,067	17,067	-
211 - PERS T1/T2	354,050	423,711	-	346,728	-	291,055	291,055	291,055	-
212 - PERS PICK-UP	230,452	222,499	-	217,565	-	251,551	251,551	251,551	-
213 - PERS/BOND	364,575	369,545	-	402,657	-	402,138	402,138	402,138	-
216 - PERS OPSRP	174,992	258,732	-	323,581	-	285,056	285,056	285,056	-
220 - FICA WITHHOLDING	303,435	308,631	-	318,336	-	325,765	325,765	325,765	-
231 - WORKER'S COMP	18,566	17,807	-	14,536	-	16,878	16,878	16,878	-
240 - HEALTH INSURANCE	961,624	959,642	-	880,326	-	962,408	962,408	962,408	-
245 - EMPLOYER PAID TSA	27,297	27,931	-	28,052	-	26,552	26,552	26,552	-
246 - LIFE & LT DISABILITY INS	1,011	1,183	-	1,115	-	1,027	1,027	1,027	-
322 - CONTRACTED REPAIRS	834	577	-	6,367	-	6,495	6,495	6,495	-
341 - TRAVEL, LOCAL IN-DISTRICT	-	-	-	235	-	240	240	240	-
342 - TRAVEL, OUT OF-DISTRICT	2,433	1,374	-	1,094	-	1,116	1,116	1,116	-
353 - POSTAGE	12,826	6,092	-	15,918	-	16,236	16,236	16,236	-
389 - OTHER PROF/TECH SERVICES	243	-	-	-	-	-	-	-	-
410 - SUPPLIES	66,546	57,598	-	91,789	-	67,916	67,916	67,916	-
420 - TEXTBOOKS	106,493	171,251	-	20,025	-	20,425	20,425	20,425	-
460 - NON-CONSUMABLE MATERIALS	9,258	47,609	-	25,845	-	26,362	26,362	26,362	-
470 - COMPUTER SOFTWARE	40,084	179,627	-	18,209	-	18,573	18,573	18,573	-
540 - DEPR EQUIPMENT (>\$5,000)	26,865	-	-	-	-	-	-	-	-
640 - DUES AND FEES	887	1,248	-	880	-	898	898	898	-
1132-HS EXTRACURRICULAR	651,049	663,142	1.00	726,659	1.00	736,919	736,919	736,919	1.00
111 - LICENSED SALARIES	64,042	67,215	1.00	70,324	1.00	74,252	74,252	74,252	1.00
112 - CLASSIFIED SALARIES	51	66	-	-	-	-	-	-	-
121 - SUBSTITUTE LICENSED	18,577	11,828	-	4,271	-	13,200	13,200	13,200	-
122 - SUBSTITUTE CLASSIFIED	452	-	-	6	-	-	-	-	-
130 - OTHER PAY	12,207	6,424	-	3,482	-	3,552	3,552	3,552	-
132 - OVERTIME SALARIES	162	707	-	721	-	735	735	735	-
141 - EXTRA OR EXT DUTY CONTR	64,801	65,427	-	68,665	-	70,039	70,039	70,039	-
144 - EXTRA DUTY ATHLETICS	266,867	267,924	-	294,237	-	300,122	300,122	300,122	-
211 - PERS T1/T2	15,287	18,995	-	17,846	-	-	-	-	-
212 - PERS PICK-UP	18,891	16,654	-	27,026	-	27,714	27,714	27,714	-
213 - PERS/BOND	29,897	26,497	-	42,792	-	43,880	43,880	43,880	-
216 - PERS OPSRP	23,484	26,839	-	47,828	-	56,352	56,352	56,352	-
220 - FICA WITHHOLDING	31,800	31,356	-	34,452	-	35,335	35,335	35,335	-
231 - WORKER'S COMP	1,900	1,824	-	761	-	1,712	1,712	1,712	-
240 - HEALTH INSURANCE	17,628	30,353	-	24,356	-	18,360	18,360	18,360	-

100 General Fund Expenditures by Function and Object

	18-19	19-20	19-20 FTE	20-21 Budget	20-21 FTE	21-22 Proposed	21-22 Approved	21-22 Adopted	21-22 FTE
246 - LIFE & LT DISABILITY INS	45	62	-	24	-	-	-	-	-
315 - MGMT SVS / CONSUL - INSTR	65,968	69,689	-	75,000	-	76,500	76,500	76,500	-
322 - CONTRACTED REPAIRS	-	2,375	-	2,351	-	2,398	2,398	2,398	-
324 - RENTALS	-	5,407	-	1,566	-	1,598	1,598	1,598	-
342 - TRAVEL, OUT OF-DISTRICT	1,020	2,130	-	1,064	-	1,085	1,085	1,085	-
410 - SUPPLIES	-	454	-	1,571	-	1,602	1,602	1,602	-
460 - NON-CONSUMABLE MATERIALS	10,741	3,438	-	-	-	-	-	-	-
470 - COMPUTER SOFTWARE	1,289	1,289	-	1,445	-	1,474	1,474	1,474	-
640 - DUES AND FEES	5,940	6,190	-	6,870	-	7,007	7,007	7,007	-
1140-PRE-KINDERGARTEN PROGRAMS	-	194,009	-	2,189	-	3,135	3,135	3,135	-
121 - SUBSTITUTE LICENSED	-	1,128	-	380	-	1,173	1,173	1,173	-
122 - SUBSTITUTE CLASSIFIED	-	91	-	93	-	95	95	95	-
130 - OTHER PAY	-	-	-	186	-	190	190	190	-
220 - FICA WITHHOLDING	-	93	-	-	-	112	112	112	-
231 - WORKER'S COMP	-	6	-	-	-	5	5	5	-
311 - INSTRUCTION SERVICES	-	191,536	-	-	-	-	-	-	-
342 - TRAVEL, OUT OF-DISTRICT	-	1,156	-	1,530	-	1,561	1,561	1,561	-
1210-TALENTED & GIFTED PGRM	29,613	23,005	-	24,316	-	26,121	26,121	26,121	-
121 - SUBSTITUTE LICENSED	4,142	2,349	-	791	-	2,444	2,444	2,444	-
130 - OTHER PAY	12,245	12,121	-	12,964	-	13,224	13,224	13,224	-
141 - EXTRA OR EXT DUTY CONTR	1,500	1,500	-	1,608	-	1,640	1,640	1,640	-
211 - PERS T1/T2	-	-	-	258	-	263	263	263	-
212 - PERS PICK-UP	981	654	-	1,018	-	1,038	1,038	1,038	-
213 - PERS/BOND	1,554	1,035	-	1,612	-	1,644	1,644	1,644	-
216 - PERS OPSRP	1,750	1,589	-	2,240	-	1,911	1,911	1,911	-
220 - FICA WITHHOLDING	1,366	1,218	-	1,298	-	1,324	1,324	1,324	-
231 - WORKER'S COMP	81	72	-	11	-	65	65	65	-
410 - SUPPLIES	-	2,468	-	2,518	-	2,568	2,568	2,568	-
430 - LIBRARY BOOKS	5,993	-	-	-	-	-	-	-	-
1221-THERAPEUTIC LEARNING CTR	205,813	302,624	4.06	329,760	4.06	341,764	341,764	341,764	4.06
111 - LICENSED SALARIES	60,655	117,116	2.00	122,990	2.00	130,317	130,317	130,317	2.00
112 - CLASSIFIED SALARIES	56,401	59,192	2.06	59,790	2.06	62,795	62,795	62,795	2.06
121 - SUBSTITUTE LICENSED	90	94	-	32	-	98	98	98	-
122 - SUBSTITUTE CLASSIFIED	-	-	-	12,630	-	12,883	12,883	12,883	-
130 - OTHER PAY	347	-	-	-	-	-	-	-	-
211 - PERS T1/T2	6	12,423	-	13,025	-	10,533	10,533	10,533	-
212 - PERS PICK-UP	6,742	10,024	-	12,040	-	11,934	11,934	11,934	-
213 - PERS/BOND	10,675	15,871	-	18,646	-	18,895	18,895	18,895	-
216 - PERS OPSRP	12,019	15,315	-	17,613	-	15,872	15,872	15,872	-
220 - FICA WITHHOLDING	8,204	12,881	-	13,184	-	15,215	15,215	15,215	-
231 - WORKER'S COMP	516	767	-	720	-	832	832	832	-
240 - HEALTH INSURANCE	49,881	57,883	-	57,501	-	60,479	60,479	60,479	-
245 - EMPLOYER PAID TSA	-	-	-	300	-	600	600	600	-
246 - LIFE & LT DISABILITY INS	195	210	-	217	-	219	219	219	-
410 - SUPPLIES	83	849	-	1,072	-	1,093	1,093	1,093	-
1229-STRUCTURED LEARNING CTR	1,080,380	973,144	18.48	990,906	18.48	1,037,615	1,037,615	1,037,615	17.54
111 - LICENSED SALARIES	73,813	77,100	1.29	68,730	1.29	73,169	73,169	73,169	1.29
112 - CLASSIFIED SALARIES	522,969	460,881	17.19	453,262	17.19	485,084	485,084	485,084	16.25
122 - SUBSTITUTE CLASSIFIED	-	2,231	-	4,274	-	4,360	4,360	4,360	-
130 - OTHER PAY	7,277	15,524	-	16,155	-	16,479	16,479	16,479	-
132 - OVERTIME SALARIES	55	-	-	-	-	-	-	-	-
211 - PERS T1/T2	20,829	18,501	-	11,200	-	8,534	8,534	8,534	-
212 - PERS PICK-UP	29,682	27,036	-	33,974	-	32,216	32,216	32,216	-
213 - PERS/BOND	46,997	42,812	-	53,764	-	51,009	51,009	51,009	-

100 General Fund Expenditures by Function and Object

	18-19	19-20	19-20 FTE	20-21 Budget	20-21 FTE	21-22 Proposed	21-22 Approved	21-22 Adopted	21-22 FTE
216 - PERS OPSRP	39,030	52,238	-	73,541	-	58,706	58,706	58,706	-
220 - FICA WITHHOLDING	42,332	39,353	-	45,517	-	42,856	42,856	42,856	-
231 - WORKER'S COMP	2,698	2,466	-	2,135	-	2,705	2,705	2,705	-
240 - HEALTH INSURANCE	279,273	226,479	-	217,731	-	251,664	251,664	251,664	-
245 - EMPLOYER PAID TSA	174	73	-	-	-	-	-	-	-
246 - LIFE & LT DISABILITY INS	1,770	1,519	-	1,631	-	1,662	1,662	1,662	-
311 - INSTRUCTION SERVICES	-	300	-	-	-	-	-	-	-
312 - WORK SHOPS/INSTR PRO IMPR	-	-	-	188	-	192	192	192	-
331 - REIMB STUDENT TRANSPORT	4,042	1,698	-	-	-	-	-	-	-
341 - TRAVEL, LOCAL IN-DISTRICT	-	21	-	97	-	99	99	99	-
410 - SUPPLIES	9,139	4,913	-	7,819	-	7,975	7,975	7,975	-
420 - TEXTBOOKS	300	-	-	887	-	905	905	905	-
1250-RESOURCE ROOMS	1,966,135	2,167,967	26.88	2,282,905	26.88	2,181,627	2,181,627	2,181,627	25.85
111 - LICENSED SALARIES	804,190	828,145	13.00	903,405	13.00	791,484	791,484	791,484	12.00
112 - CLASSIFIED SALARIES	367,260	394,293	13.88	357,100	13.88	427,846	427,846	427,846	13.85
121 - SUBSTITUTE LICENSED	801	1,301	-	558	-	1,726	1,726	1,726	-
122 - SUBSTITUTE CLASSIFIED	-	-	-	313	-	319	319	319	-
130 - OTHER PAY	-	38	-	280	-	139	139	139	-
141 - EXTRA OR EXT DUTY CONTR	1,014	1,032	-	1,053	-	1,074	1,074	1,074	-
211 - PERS T1/T2	63,056	90,707	-	94,880	-	63,209	63,209	63,209	-
212 - PERS PICK-UP	62,528	68,338	-	73,525	-	69,331	69,331	69,331	-
213 - PERS/BOND	95,785	110,873	-	119,747	-	114,482	114,482	114,482	-
216 - PERS OPSRP	69,439	104,134	-	114,797	-	96,663	96,663	96,663	-
220 - FICA WITHHOLDING	85,039	88,527	-	97,056	-	92,189	92,189	92,189	-
231 - WORKER'S COMP	5,102	5,324	-	4,874	-	4,961	4,961	4,961	-
240 - HEALTH INSURANCE	358,774	383,442	-	359,727	-	361,436	361,436	361,436	-
245 - EMPLOYER PAID TSA	3,300	3,789	-	3,900	-	1,857	1,857	1,857	-
246 - LIFE & LT DISABILITY INS	1,200	1,311	-	1,251	-	1,465	1,465	1,465	-
342 - TRAVEL, OUT OF-DISTRICT	61	191	-	195	-	199	199	199	-
389 - OTHER PROF/TECH SERVICES	26,525	76,919	-	121,720	-	124,155	124,155	124,155	-
410 - SUPPLIES	10,391	7,052	-	8,127	-	8,289	8,289	8,289	-
420 - TEXTBOOKS	10,072	2,553	-	20,397	-	20,805	20,805	20,805	-
470 - COMPUTER SOFTWARE	1,599	-	-	-	-	-	-	-	-
1260-TREATMENT & HABILITATION	338,050	357,195	3.50	384,548	3.50	390,286	390,286	390,286	3.50
111 - LICENSED SALARIES	180,671	186,569	2.50	192,170	2.50	199,863	199,863	199,863	2.50
112 - CLASSIFIED SALARIES	30,319	31,162	1.00	31,479	1.00	32,564	32,564	32,564	1.00
121 - SUBSTITUTE LICENSED	-	188	-	63	-	196	196	196	-
130 - OTHER PAY	-	278	-	-	-	-	-	-	-
211 - PERS T1/T2	18,584	23,799	-	24,219	-	19,067	19,067	19,067	-
212 - PERS PICK-UP	12,589	13,014	-	13,365	-	13,881	13,881	13,881	-
213 - PERS/BOND	19,932	20,605	-	21,161	-	21,979	21,979	21,979	-
216 - PERS OPSRP	10,045	14,299	-	14,847	-	13,032	13,032	13,032	-
220 - FICA WITHHOLDING	15,975	16,554	-	17,040	-	17,699	17,699	17,699	-
231 - WORKER'S COMP	904	929	-	858	-	908	908	908	-
240 - HEALTH INSURANCE	30,614	31,464	-	31,521	-	32,551	32,551	32,551	-
245 - EMPLOYER PAID TSA	1,650	1,650	-	1,650	-	1,650	1,650	1,650	-
246 - LIFE & LT DISABILITY INS	111	116	-	117	-	118	118	118	-
341 - TRAVEL, LOCAL IN-DISTRICT	2,296	1,410	-	1,187	-	1,211	1,211	1,211	-
342 - TRAVEL, OUT OF-DISTRICT	929	700	-	1,001	-	1,021	1,021	1,021	-
389 - OTHER PROF/TECH SERVICES	12,555	13,260	-	32,262	-	32,907	32,907	32,907	-
410 - SUPPLIES	877	1,198	-	1,608	-	1,640	1,640	1,640	-
1271-REMEDICATION	584,238	627,356	6.38	595,637	6.38	590,944	590,944	590,944	6.06
111 - LICENSED SALARIES	259,530	273,380	3.75	240,579	3.75	248,706	248,706	248,706	3.50
112 - CLASSIFIED SALARIES	74,780	76,587	2.63	73,269	2.63	77,198	77,198	77,198	2.56

100 General Fund Expenditures by Function and Object

	18-19	19-20	19-20 FTE	20-21 Budget	20-21 FTE	21-22 Proposed	21-22 Approved	21-22 Adopted	21-22 FTE
121 - SUBSTITUTE LICENSED	-	84	-	-	-	-	-	-	-
130 - OTHER PAY	12,883	16,634	-	21,860	-	22,297	22,297	22,297	-
211 - PERS T1/T2	19,489	24,871	-	25,379	-	15,323	15,323	15,323	-
212 - PERS PICK-UP	20,055	21,434	-	22,892	-	20,723	20,723	20,723	-
213 - PERS/BOND	31,754	33,937	-	33,783	-	32,811	32,811	32,811	-
216 - PERS OPSRP	22,757	33,981	-	36,579	-	29,925	29,925	29,925	-
220 - FICA WITHHOLDING	25,014	26,755	-	27,733	-	26,421	26,421	26,421	-
231 - WORKER'S COMP	1,501	1,569	-	1,306	-	1,380	1,380	1,380	-
240 - HEALTH INSURANCE	104,495	102,522	-	97,387	-	100,998	100,998	100,998	-
245 - EMPLOYER PAID TSA	3,252	3,301	-	2,400	-	2,457	2,457	2,457	-
246 - LIFE & LT DISABILITY INS	336	332	-	263	-	253	253	253	-
332 - NON REIMBURSED STDNT TRAN	-	11,968	-	12,208	-	12,452	12,452	12,452	-
341 - TRAVEL, LOCAL IN-DISTRICT	8,393	-	-	-	-	-	-	-	-
1281-PUBLIC ALTERNATIVE PROGRAMS	20,120	12,217	-	16,282	-	16,608	16,608	16,608	-
370 - TUITION TO OTHER AGENCIES	20,120	12,217	-	16,282	-	16,608	16,608	16,608	-
1284-ALTERNATIVE PROGRAM	277,821	428,886	3.88	2,924,301	3.88	-	-	-	-
111 - LICENSED SALARIES	119,218	151,437	2.50	1,406,423	2.50	-	-	-	-
112 - CLASSIFIED SALARIES	27,927	39,623	1.38	180,463	1.38	-	-	-	-
121 - SUBSTITUTE LICENSED	5,763	564	-	1,930	-	-	-	-	-
122 - SUBSTITUTE CLASSIFIED	110	-	-	-	-	-	-	-	-
130 - OTHER PAY	9,543	7,548	-	60,954	-	-	-	-	-
132 - OVERTIME SALARIES	-	1,006	-	3,591	-	-	-	-	-
141 - EXTRA OR EXT DUTY CONTR	-	-	-	2,244	-	-	-	-	-
211 - PERS T1/T2	-	-	-	158,609	-	-	-	-	-
212 - PERS PICK-UP	9,190	11,770	-	90,612	-	-	-	-	-
213 - PERS/BOND	14,552	18,636	-	149,923	-	-	-	-	-
216 - PERS OPSRP	16,390	28,601	-	115,294	-	-	-	-	-
220 - FICA WITHHOLDING	11,578	14,321	-	122,104	-	-	-	-	-
231 - WORKER'S COMP	710	864	-	10,465	-	-	-	-	-
240 - HEALTH INSURANCE	46,051	52,689	-	387,350	-	-	-	-	-
245 - EMPLOYER PAID TSA	1,200	1,650	-	9,020	-	-	-	-	-
246 - LIFE & LT DISABILITY INS	81	150	-	844	-	-	-	-	-
312 - WORK SHOPS/INSTR PRO IMPR	219	-	-	1,428	-	-	-	-	-
324 - RENTALS	-	-	-	122	-	-	-	-	-
341 - TRAVEL, LOCAL IN-DISTRICT	-	-	-	200	-	-	-	-	-
342 - TRAVEL, OUT OF-DISTRICT	-	344	-	1,113	-	-	-	-	-
353 - POSTAGE	-	-	-	3,000	-	-	-	-	-
370 - TUITION TO OTHER AGENCIES	3,068	73,846	-	84,660	-	-	-	-	-
389 - OTHER PROF/TECH SERVICES	100	-	-	-	-	-	-	-	-
410 - SUPPLIES	2,076	16,488	-	11,336	-	-	-	-	-
420 - TEXTBOOKS	229	369	-	2,806	-	-	-	-	-
460 - NON-CONSUMABLE MATERIALS	5,772	320	-	2,439	-	-	-	-	-
470 - COMPUTER SOFTWARE	4,044	8,500	-	116,330	-	-	-	-	-
640 - DUES AND FEES	-	160	-	1,040	-	-	-	-	-
1290-PBIS/RTI	400,089	380,449	5.40	433,777	5.40	486,961	486,961	486,961	6.19
111 - LICENSED SALARIES	52,888	54,078	0.75	78,116	0.75	80,460	80,460	80,460	1.00
112 - CLASSIFIED SALARIES	139,677	149,976	4.65	129,669	4.65	162,248	162,248	162,248	5.19
121 - SUBSTITUTE LICENSED	20,002	10,675	-	3,617	-	11,179	11,179	11,179	-
122 - SUBSTITUTE CLASSIFIED	1,986	1,672	-	1,897	-	1,935	1,935	1,935	-
130 - OTHER PAY	11,398	4,437	-	37,201	-	37,945	37,945	37,945	-
132 - OVERTIME SALARIES	-	338	-	33	-	33	33	33	-
211 - PERS T1/T2	6,016	7,372	-	7,413	-	5,760	5,760	5,760	-
212 - PERS PICK-UP	11,287	11,551	-	15,079	-	16,670	16,670	16,670	-
213 - PERS/BOND	17,748	18,274	-	23,875	-	26,395	26,395	26,395	-

100 General Fund Expenditures by Function and Object

	18-19	19-20	19-20 FTE	20-21 Budget	20-21 FTE	21-22 Proposed	21-22 Approved	21-22 Adopted	21-22 FTE
216 - PERS OPSRP	16,180	22,722	-	31,215	-	29,306	29,306	29,306	-
220 - FICA WITHHOLDING	16,638	15,781	-	19,224	-	22,060	22,060	22,060	-
231 - WORKER'S COMP	999	967	-	837	-	1,171	1,171	1,171	-
240 - HEALTH INSURANCE	63,895	55,701	-	48,219	-	53,525	53,525	53,525	-
245 - EMPLOYER PAID TSA	456	456	-	450	-	600	600	600	-
246 - LIFE & LT DISABILITY INS	451	515	-	432	-	440	440	440	-
312 - WORK SHOPS/INSTR PRO IMPR	10,466	4,418	-	1,685	-	1,719	1,719	1,719	-
341 - TRAVEL, LOCAL IN-DISTRICT	438	571	-	-	-	-	-	-	-
342 - TRAVEL, OUT OF-DISTRICT	15,634	7,565	-	-	-	-	-	-	-
353 - POSTAGE	-	263	-	72	-	73	73	73	-
389 - OTHER PROF/TECH SERVICES	-	-	-	750	-	765	765	765	-
410 - SUPPLIES	9,027	12,616	-	33,995	-	34,675	34,675	34,675	-
420 - TEXTBOOKS	65	-	-	-	-	-	-	-	-
470 - COMPUTER SOFTWARE	4,840	500	-	-	-	-	-	-	-
1291-ENGLISH LANGUAGE LEARNER	1,297,704	1,416,582	18.35	1,502,832	18.35	1,568,495	1,568,495	1,568,495	18.24
111 - LICENSED SALARIES	516,691	553,202	8.50	579,333	8.50	617,043	617,043	617,043	8.85
112 - CLASSIFIED SALARIES	269,228	283,779	9.85	274,128	9.85	289,992	289,992	289,992	9.39
122 - SUBSTITUTE CLASSIFIED	-	-	-	6,478	-	6,607	6,607	6,607	-
130 - OTHER PAY	-	644	-	387	-	395	395	395	-
141 - EXTRA OR EXT DUTY CONTR	900	918	-	955	-	974	974	974	-
211 - PERS T1/T2	23,526	17,922	-	18,278	-	13,416	13,416	13,416	-
212 - PERS PICK-UP	44,377	48,719	-	51,273	-	54,223	54,223	54,223	-
213 - PERS/BOND	70,264	77,339	-	78,016	-	85,854	85,854	85,854	-
216 - PERS OPSRP	63,436	105,649	-	111,400	-	99,564	99,564	99,564	-
220 - FICA WITHHOLDING	57,144	60,890	-	65,993	-	69,135	69,135	69,135	-
231 - WORKER'S COMP	3,430	3,630	-	3,341	-	3,722	3,722	3,722	-
240 - HEALTH INSURANCE	241,506	251,218	-	262,135	-	275,703	275,703	275,703	-
245 - EMPLOYER PAID TSA	2,850	3,450	-	3,855	-	3,660	3,660	3,660	-
246 - LIFE & LT DISABILITY INS	910	954	-	1,005	-	1,028	1,028	1,028	-
410 - SUPPLIES	3,349	618	-	4,022	-	4,103	4,103	4,103	-
413 - ADDITIONAL WORKBOOKS	94	149	-	160	-	163	163	163	-
419 - INTERVENTIONS MATERIALS	-	7,500	-	8,323	-	8,490	8,490	8,490	-
470 - COMPUTER SOFTWARE	-	-	-	33,750	-	34,425	34,425	34,425	-
1292-TEEN PARENTING	1,154	1,173	-	1,595	-	1,603	1,603	1,603	-
112 - CLASSIFIED SALARIES	-	13	-	13	-	-	-	-	-
130 - OTHER PAY	-	311	-	317	-	323	323	323	-
212 - PERS PICK-UP	-	19	-	20	-	19	19	19	-
213 - PERS/BOND	-	30	-	31	-	31	31	31	-
216 - PERS OPSRP	-	45	-	48	-	39	39	39	-
220 - FICA WITHHOLDING	-	24	-	25	-	25	25	25	-
231 - WORKER'S COMP	-	1	-	-	-	1	1	1	-
410 - SUPPLIES	1,154	731	-	1,141	-	1,164	1,164	1,164	-
1296-TUTORING	17,997	18,146	-	33,616	-	33,513	33,513	33,513	-
112 - CLASSIFIED SALARIES	20	-	-	-	-	-	-	-	-
130 - OTHER PAY	14,647	13,429	-	24,402	-	24,693	24,693	24,693	-
211 - PERS T1/T2	139	1,463	-	-	-	-	-	-	-
212 - PERS PICK-UP	382	650	-	1,464	-	1,482	1,482	1,482	-
213 - PERS/BOND	605	1,029	-	2,318	-	2,346	2,346	2,346	-
216 - PERS OPSRP	589	514	-	3,558	-	3,013	3,013	3,013	-
220 - FICA WITHHOLDING	1,110	1,003	-	1,867	-	1,889	1,889	1,889	-
231 - WORKER'S COMP	66	58	-	6	-	91	91	91	-
246 - LIFE & LT DISABILITY INS	2	1	-	-	-	-	-	-	-
341 - TRAVEL, LOCAL IN-DISTRICT	437	-	-	-	-	-	-	-	-
1299-OTHER PROGRAMS-NDI/KLAHRE	609,696	513,720	-	304,286	-	310,372	310,372	310,372	-

100 General Fund Expenditures by Function and Object

	18-19	19-20	19-20 FTE	20-21 Budget	20-21 FTE	21-22 Proposed	21-22 Approved	21-22 Adopted	21-22 FTE
319 - OTHER INSTRUCT/PROF/TECH	609,696	513,720	-	304,286	-	310,372	310,372	310,372	-
2110-ATTENDANCE & SOCIAL WORK	50,000	51,500	-	53,045	-	54,106	54,106	54,106	-
385 - MGMT SVS/CONSUL-NON INSTR	50,000	51,500	-	53,045	-	54,106	54,106	54,106	-
2122-COUNSELING SERVICES	1,336,624	1,350,795	12.89	980,763	12.89	868,574	868,574	868,574	7.39
111 - LICENSED SALARIES	767,032	746,754	11.50	529,956	11.50	436,802	436,802	436,802	6.00
112 - CLASSIFIED SALARIES	46,413	47,967	1.39	49,398	1.39	50,864	50,864	50,864	1.39
121 - SUBSTITUTE LICENSED	90	3,753	-	1,193	-	3,688	3,688	3,688	-
130 - OTHER PAY	441	609	-	2,641	-	1,421	1,421	1,421	-
141 - EXTRA OR EXT DUTY CONTR	17,439	18,141	-	17,942	-	18,300	18,300	18,300	-
211 - PERS T1/T2	47,499	40,641	-	40,741	-	31,997	31,997	31,997	-
212 - PERS PICK-UP	47,628	45,583	-	31,327	-	30,324	30,324	30,324	-
213 - PERS/BOND	66,999	67,747	-	49,417	-	48,014	48,014	48,014	-
216 - PERS OPSRP	53,230	81,184	-	46,352	-	35,799	35,799	35,799	-
220 - FICA WITHHOLDING	61,298	59,344	-	39,794	-	38,946	38,946	38,946	-
231 - WORKER'S COMP	3,565	3,496	-	2,054	-	2,031	2,031	2,031	-
240 - HEALTH INSURANCE	204,098	213,754	-	138,684	-	138,878	138,878	138,878	-
245 - EMPLOYER PAID TSA	5,381	4,570	-	3,600	-	3,300	3,300	3,300	-
246 - LIFE & LT DISABILITY INS	163	177	-	185	-	182	182	182	-
312 - WORK SHOPS/INSTR PRO IMPR	1,696	-	-	-	-	-	-	-	-
341 - TRAVEL, LOCAL IN-DISTRICT	74	193	-	469	-	478	478	478	-
342 - TRAVEL, OUT OF-DISTRICT	-	-	-	62	-	63	63	63	-
410 - SUPPLIES	2,811	3,892	-	6,845	-	6,982	6,982	6,982	-
420 - TEXTBOOKS	9,886	-	-	19,042	-	19,423	19,423	19,423	-
470 - COMPUTER SOFTWARE	-	12,274	-	-	-	-	-	-	-
640 - DUES AND FEES	883	716	-	1,061	-	1,082	1,082	1,082	-
2134-NURSE SERVICES	72,499	73,879	-	82,843	-	84,500	84,500	84,500	-
313 - STUDENT SERVICES	72,430	73,879	-	74,620	-	76,112	76,112	76,112	-
389 - OTHER PROF/TECH SERVICES	69	-	-	8,223	-	8,388	8,388	8,388	-
2139-OTHER HEALTH SERVICES	12,195	13,753	0.19	19,834	0.19	20,166	20,166	20,166	0.19
112 - CLASSIFIED SALARIES	5,378	5,618	0.19	5,765	0.19	5,935	5,935	5,935	0.19
122 - SUBSTITUTE CLASSIFIED	-	-	-	218	-	222	222	222	-
130 - OTHER PAY	-	-	-	1,342	-	1,369	1,369	1,369	-
212 - PERS PICK-UP	303	320	-	426	-	438	438	438	-
213 - PERS/BOND	480	507	-	675	-	693	693	693	-
216 - PERS OPSRP	541	779	-	1,035	-	890	890	890	-
220 - FICA WITHHOLDING	318	332	-	543	-	558	558	558	-
231 - WORKER'S COMP	24	25	-	29	-	30	30	30	-
240 - HEALTH INSURANCE	3,372	3,415	-	3,348	-	3,451	3,451	3,451	-
246 - LIFE & LT DISABILITY INS	17	23	-	22	-	20	20	20	-
389 - OTHER PROF/TECH SERVICES	1,760	2,734	-	6,431	-	6,560	6,560	6,560	-
2140-PSYCHOLOGICAL SRVS	267,438	282,713	2.00	305,784	2.00	315,220	315,220	315,220	2.00
111 - LICENSED SALARIES	154,420	152,485	2.00	146,257	2.00	152,572	152,572	152,572	2.00
121 - SUBSTITUTE LICENSED	-	-	-	1,518	-	4,692	4,692	4,692	-
130 - OTHER PAY	-	-	-	164	-	168	168	168	-
141 - EXTRA OR EXT DUTY CONTR	1,126	1,365	-	9,073	-	9,255	9,255	9,255	-
212 - PERS PICK-UP	9,333	9,231	-	9,606	-	10,001	10,001	10,001	-
213 - PERS/BOND	9,995	14,616	-	15,209	-	15,835	15,835	15,835	-
216 - PERS OPSRP	16,643	22,431	-	23,342	-	20,336	20,336	20,336	-
220 - FICA WITHHOLDING	11,472	11,195	-	12,247	-	12,752	12,752	12,752	-
231 - WORKER'S COMP	664	667	-	613	-	645	645	645	-
240 - HEALTH INSURANCE	39,718	37,899	-	36,511	-	36,720	36,720	36,720	-
245 - EMPLOYER PAID TSA	752	1,273	-	1,200	-	1,200	1,200	1,200	-
312 - WORK SHOPS/INSTR PRO IMPR	-	1,400	-	1,428	-	1,457	1,457	1,457	-
313 - STUDENT SERVICES	-	-	-	2,698	-	2,752	2,752	2,752	-

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	18-19	19-20	19-20 FTE	20-21 Budget	20-21 FTE	21-22 Proposed	21-22 Approved	21-22 Adopted	21-22 FTE
341 - TRAVEL, LOCAL IN-DISTRICT	4,675	3,360	-	3,246	-	3,311	3,311	3,311	-
342 - TRAVEL, OUT OF-DISTRICT	1,587	828	-	1,083	-	1,105	1,105	1,105	-
389 - OTHER PROF/TECH SERVICES	16,013	20,000	-	35,019	-	35,720	35,720	35,720	-
410 - SUPPLIES	1,042	5,963	-	6,569	-	6,700	6,700	6,700	-
2152-SPEECH PATHOLOGY SERVICES	446,725	475,672	4.00	513,736	4.00	551,939	551,939	551,939	4.30
111 - LICENSED SALARIES	271,413	290,123	4.00	299,216	4.00	333,040	333,040	333,040	4.30
121 - SUBSTITUTE LICENSED	4,316	-	-	858	-	2,653	2,653	2,653	-
130 - OTHER PAY	656	-	-	7,717	-	7,871	7,871	7,871	-
211 - PERS T1/T2	29,929	38,733	-	39,337	-	31,358	31,358	31,358	-
212 - PERS PICK-UP	15,639	16,326	-	18,535	-	20,614	20,614	20,614	-
213 - PERS/BOND	24,762	25,849	-	29,347	-	32,639	32,639	32,639	-
216 - PERS OPSRP	7,912	11,478	-	16,497	-	16,927	16,927	16,927	-
220 - FICA WITHHOLDING	20,633	21,256	-	23,632	-	26,283	26,283	26,283	-
231 - WORKER'S COMP	1,184	1,232	-	1,202	-	1,353	1,353	1,353	-
240 - HEALTH INSURANCE	63,765	65,930	-	67,792	-	69,270	69,270	69,270	-
245 - EMPLOYER PAID TSA	2,025	2,057	-	2,100	-	2,280	2,280	2,280	-
341 - TRAVEL, LOCAL IN-DISTRICT	2,091	1,686	-	4,216	-	4,300	4,300	4,300	-
342 - TRAVEL, OUT OF-DISTRICT	66	70	-	72	-	73	73	73	-
410 - SUPPLIES	2,289	933	-	3,169	-	3,232	3,232	3,232	-
460 - NON-CONSUMABLE MATERIALS	45	-	-	47	-	48	48	48	-
2191-SPECIAL EDUCATION ADMIN	292,291	361,203	2.95	436,721	2.95	438,445	438,445	438,445	2.95
111 - LICENSED SALARIES	-	40,634	1.00	60,975	1.00	64,624	64,624	64,624	1.00
112 - CLASSIFIED SALARIES	30,032	35,073	1.00	40,110	1.00	40,844	40,844	40,844	1.00
113 - ADMINISTRATORS	112,028	114,536	0.95	116,815	0.95	120,302	120,302	120,302	0.95
121 - SUBSTITUTE LICENSED	8,190	12,605	-	2,294	-	7,091	7,091	7,091	-
122 - SUBSTITUTE CLASSIFIED	362	708	-	172	-	175	175	175	-
130 - OTHER PAY	8,195	6,405	-	5,612	-	5,724	5,724	5,724	-
141 - EXTRA OR EXT DUTY CONTR	-	1,833	-	3,929	-	4,008	4,008	4,008	-
211 - PERS T1/T2	23,399	30,134	-	30,865	-	18,418	18,418	18,418	-
212 - PERS PICK-UP	9,035	11,935	-	14,691	-	14,471	14,471	14,471	-
213 - PERS/BOND	14,270	18,902	-	23,260	-	22,912	22,912	22,912	-
216 - PERS OPSRP	519	7,093	-	13,300	-	14,747	14,747	14,747	-
220 - FICA WITHHOLDING	11,857	15,814	-	18,731	-	18,450	18,450	18,450	-
231 - WORKER'S COMP	677	898	-	980	-	963	963	963	-
240 - HEALTH INSURANCE	26,033	37,160	-	46,025	-	46,287	46,287	46,287	-
245 - EMPLOYER PAID TSA	4,321	4,678	-	4,921	-	4,321	4,321	4,321	-
246 - LIFE & LT DISABILITY INS	667	685	-	714	-	713	713	713	-
312 - WORK SHOPS/INSTR PRO IMPR	8,064	5,349	-	1,608	-	1,640	1,640	1,640	-
341 - TRAVEL, LOCAL IN-DISTRICT	905	869	-	948	-	967	967	967	-
342 - TRAVEL, OUT OF-DISTRICT	9,333	2,738	-	660	-	673	673	673	-
353 - POSTAGE	76	21	-	-	-	-	-	-	-
389 - OTHER PROF/TECH SERVICES	-	-	-	39,223	-	40,007	40,007	40,007	-
410 - SUPPLIES	5,679	2,576	-	10,033	-	10,233	10,233	10,233	-
460 - NON-CONSUMABLE MATERIALS	7,628	-	-	-	-	-	-	-	-
470 - COMPUTER SOFTWARE	10,332	9,963	-	-	-	-	-	-	-
640 - DUES AND FEES	690	595	-	857	-	875	875	875	-
2210-INSTRUCTION IMPROVEMENT	445,587	593,899	2.90	524,250	2.90	579,449	579,449	579,449	3.40
111 - LICENSED SALARIES	142,068	140,559	1.90	107,369	1.90	187,829	187,829	187,829	2.40
112 - CLASSIFIED SALARIES	19,288	19,982	0.50	20,380	0.50	21,998	21,998	21,998	0.50
113 - ADMINISTRATORS	58,962	60,282	0.50	60,277	0.50	62,694	62,694	62,694	0.50
121 - SUBSTITUTE LICENSED	11,457	17,119	-	3,438	-	10,626	10,626	10,626	-
130 - OTHER PAY	4,368	13,197	-	13,323	-	13,590	13,590	13,590	-
141 - EXTRA OR EXT DUTY CONTR	8,243	16,284	-	16,610	-	16,942	16,942	16,942	-
211 - PERS T1/T2	14,757	22,349	-	21,835	-	16,208	16,208	16,208	-

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	18-19	19-20	19-20 FTE	20-21 Budget	20-21 FTE	21-22 Proposed	21-22 Approved	21-22 Adopted	21-22 FTE
212 - PERS PICK-UP	13,409	12,882	-	15,842	-	11,952	11,952	11,952	-
213 - PERS/BOND	21,217	20,375	-	25,151	-	18,923	18,923	18,923	-
216 - PERS OPSRP	14,073	15,037	-	22,456	-	11,386	11,386	11,386	-
220 - FICA WITHHOLDING	18,235	20,105	-	20,248	-	23,931	23,931	23,931	-
231 - WORKER'S COMP	1,046	1,137	-	1,030	-	1,227	1,227	1,227	-
240 - HEALTH INSURANCE	55,365	52,247	-	52,856	-	36,097	36,097	36,097	-
245 - EMPLOYER PAID TSA	3,414	2,841	-	2,906	-	2,724	2,724	2,724	-
246 - LIFE & LT DISABILITY INS	365	362	-	377	-	369	369	369	-
341 - TRAVEL, LOCAL IN-DISTRICT	83	377	-	1,584	-	1,615	1,615	1,615	-
342 - TRAVEL, OUT OF-DISTRICT	-	19,613	-	3,447	-	3,516	3,516	3,516	-
343 - TRAVEL, STUDNTS, OUT DIST	-	-	-	6,120	-	6,242	6,242	6,242	-
389 - OTHER PROF/TECH SERVICES	-	-	-	24,120	-	24,602	24,602	24,602	-
410 - SUPPLIES	2,293	11,926	-	5,138	-	5,241	5,241	5,241	-
419 - INTERVENTIONS MATERIALS	24,613	81,000	-	45,246	-	46,150	46,150	46,150	-
420 - TEXTBOOKS	-	10,099	-	5,643	-	5,756	5,756	5,756	-
460 - NON-CONSUMABLE MATERIALS	798	-	-	-	-	-	-	-	-
470 - COMPUTER SOFTWARE	30,940	24,219	-	24,581	-	25,073	25,073	25,073	-
640 - DUES AND FEES	595	31,907	-	24,274	-	24,760	24,760	24,760	-
2212-INST/CURR DEVELOPMENT	56,571	24,585	-	84,499	-	101,729	101,729	101,729	-
112 - CLASSIFIED SALARIES	20	7	-	7	-	-	-	-	-
121 - SUBSTITUTE LICENSED	1,981	1,315	-	2,393	-	7,397	7,397	7,397	-
130 - OTHER PAY	3,651	6,764	-	36,601	-	37,333	37,333	37,333	-
211 - PERS T1/T2	37	513	-	554	-	-	-	-	-
212 - PERS PICK-UP	225	416	-	832	-	2,684	2,684	2,684	-
213 - PERS/BOND	357	649	-	1,316	-	4,249	4,249	4,249	-
216 - PERS OPSRP	377	637	-	1,467	-	5,457	5,457	5,457	-
220 - FICA WITHHOLDING	419	597	-	1,060	-	3,422	3,422	3,422	-
231 - WORKER'S COMP	25	35	-	50	-	164	164	164	-
245 - EMPLOYER PAID TSA	7	2	-	1	-	-	-	-	-
246 - LIFE & LT DISABILITY INS	2	0	-	-	-	-	-	-	-
324 - RENTALS	12,961	11,549	-	12,944	-	13,202	13,202	13,202	-
331 - REIMB STUDENT TRANSPORT	3,262	-	-	1,030	-	1,050	1,050	1,050	-
341 - TRAVEL, LOCAL IN-DISTRICT	183	1,388	-	1,333	-	1,360	1,360	1,360	-
342 - TRAVEL, OUT OF-DISTRICT	22,858	343	-	7,912	-	8,070	8,070	8,070	-
389 - OTHER PROF/TECH SERVICES	-	-	-	7,503	-	7,653	7,653	7,653	-
410 - SUPPLIES	10,077	370	-	9,364	-	9,551	9,551	9,551	-
460 - NON-CONSUMABLE MATERIALS	129	-	-	134	-	137	137	137	-
2218-ACCREDITATION	1,200	1,200	-	955	-	974	974	974	-
640 - DUES AND FEES	1,200	1,200	-	955	-	974	974	974	-
2219-OTH IMPROVEMENT OF INSTRUCTION	108,928	122,109	0.90	340,376	1.90	168,916	168,916	168,916	0.70
112 - CLASSIFIED SALARIES	27	27	-	61,000	1.00	-	-	-	-
113 - ADMINISTRATORS	47,103	42,028	0.90	75,011	0.90	77,249	77,249	77,249	0.70
121 - SUBSTITUTE LICENSED	8,856	9,772	-	2,988	-	9,237	9,237	9,237	-
122 - SUBSTITUTE CLASSIFIED	87	450	-	933	-	952	952	952	-
130 - OTHER PAY	2,422	2,848	-	14,916	-	11,030	11,030	11,030	-
132 - OVERTIME SALARIES	107	183	-	156	-	159	159	159	-
211 - PERS T1/T2	7,693	9,221	-	16,494	-	11,827	11,827	11,827	-
212 - PERS PICK-UP	3,080	3,037	-	8,699	-	5,918	5,918	5,918	-
213 - PERS/BOND	4,860	4,809	-	13,774	-	9,369	9,369	9,369	-
216 - PERS OPSRP	377	405	-	9,901	-	2,608	2,608	2,608	-
220 - FICA WITHHOLDING	4,458	4,521	-	12,146	-	7,545	7,545	7,545	-
231 - WORKER'S COMP	252	266	-	650	-	389	389	389	-
240 - HEALTH INSURANCE	8,464	8,209	-	67,994	-	13,704	13,704	13,704	-
245 - EMPLOYER PAID TSA	2,085	1,979	-	4,093	-	3,184	3,184	3,184	-

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	18-19	19-20	19-20 FTE	20-21 Budget	20-21 FTE	21-22 Proposed	21-22 Approved	21-22 Adopted	21-22 FTE
246 - LIFE & LT DISABILITY INS	241	234	-	594	-	375	375	375	-
315 - MGMT SVS / CONSUL - INSTR	-	22,149	-	449	-	-	-	-	-
341 - TRAVEL, LOCAL IN-DISTRICT	1,463	564	-	180	-	183	183	183	-
342 - TRAVEL, OUT OF-DISTRICT	5,329	872	-	5,018	-	5,118	5,118	5,118	-
389 - OTHER PROF/TECH SERVICES	300	-	-	30,122	-	231	231	231	-
410 - SUPPLIES	6,488	8,374	-	12,543	-	7,591	7,591	7,591	-
460 - NON-CONSUMABLE MATERIALS	3,791	-	-	510	-	-	-	-	-
640 - DUES AND FEES	1,445	2,162	-	2,205	-	2,249	2,249	2,249	-
2222-SCHOOL LIBRARY SERVICES	434,053	452,906	7.12	487,709	7.12	495,616	495,616	495,616	7.13
111 - LICENSED SALARIES	27,888	29,432	0.50	30,924	0.50	32,847	32,847	32,847	0.50
112 - CLASSIFIED SALARIES	198,516	209,258	6.62	227,082	6.62	233,242	233,242	233,242	6.63
121 - SUBSTITUTE LICENSED	-	-	-	61	-	190	190	190	-
122 - SUBSTITUTE CLASSIFIED	4,244	2,849	-	2,081	-	2,122	2,122	2,122	-
130 - OTHER PAY	1,063	1,670	-	2,481	-	2,530	2,530	2,530	-
132 - OVERTIME SALARIES	-	37	-	38	-	38	38	38	-
141 - EXTRA OR EXT DUTY CONTR	2,642	2,788	-	2,875	-	2,933	2,933	2,933	-
211 - PERS T1/T2	8,563	10,219	-	12,345	-	9,736	9,736	9,736	-
212 - PERS PICK-UP	12,744	14,002	-	15,410	-	15,886	15,886	15,886	-
213 - PERS/BOND	20,179	22,188	-	24,399	-	25,153	25,153	25,153	-
216 - PERS OPSRP	17,012	26,614	-	28,088	-	24,444	24,444	24,444	-
220 - FICA WITHHOLDING	15,991	16,155	-	19,647	-	20,255	20,255	20,255	-
231 - WORKER'S COMP	1,039	1,074	-	1,152	-	1,150	1,150	1,150	-
240 - HEALTH INSURANCE	72,798	76,008	-	78,787	-	81,855	81,855	81,855	-
246 - LIFE & LT DISABILITY INS	690	726	-	804	-	867	867	867	-
310 - INSTR PROF TECH SERVICES	2,859	2,964	-	3,184	-	3,247	3,247	3,247	-
341 - TRAVEL, LOCAL IN-DISTRICT	719	523	-	371	-	378	378	378	-
342 - TRAVEL, OUT OF-DISTRICT	135	835	-	851	-	868	868	868	-
389 - OTHER PROF/TECH SERVICES	200	200	-	208	-	212	212	212	-
410 - SUPPLIES	13,905	5,404	-	10,243	-	10,448	10,448	10,448	-
430 - LIBRARY BOOKS	19,366	16,526	-	12,760	-	13,015	13,015	13,015	-
440 - PERIODICALS	2,662	1,849	-	3,041	-	3,101	3,101	3,101	-
460 - NON-CONSUMABLE MATERIALS	1,554	1,543	-	1,052	-	1,073	1,073	1,073	-
470 - COMPUTER SOFTWARE	9,232	10,044	-	9,828	-	10,025	10,025	10,025	-
640 - DUES AND FEES	52	-	-	-	-	-	-	-	-
2223-MULTIMEDIA SERVICES	9,211	3,720	-	11,915	-	12,153	12,153	12,153	-
410 - SUPPLIES	86	886	-	1,649	-	1,682	1,682	1,682	-
460 - NON-CONSUMABLE MATERIALS	9,125	2,834	-	9,973	-	10,172	10,172	10,172	-
470 - COMPUTER SOFTWARE	-	-	-	294	-	299	299	299	-
2230-ASSESSMENT & TESTING	30,693	24,310	-	15,251	-	16,046	16,046	16,046	-
112 - CLASSIFIED SALARIES	35	54	-	34	-	-	-	-	-
121 - SUBSTITUTE LICENSED	3,837	1,997	-	380	-	1,173	1,173	1,173	-
122 - SUBSTITUTE CLASSIFIED	4,028	268	-	-	-	-	-	-	-
130 - OTHER PAY	16,140	16,860	-	9,105	-	9,287	9,287	9,287	-
211 - PERS T1/T2	401	291	-	124	-	-	-	-	-
212 - PERS PICK-UP	447	328	-	617	-	628	628	628	-
213 - PERS/BOND	705	519	-	977	-	994	994	994	-
216 - PERS OPSRP	530	585	-	1,376	-	1,276	1,276	1,276	-
220 - FICA WITHHOLDING	1,832	1,456	-	785	-	800	800	800	-
231 - WORKER'S COMP	110	86	-	37	-	38	38	38	-
245 - EMPLOYER PAID TSA	-	2	-	1	-	-	-	-	-
246 - LIFE & LT DISABILITY INS	2	5	-	1	-	-	-	-	-
341 - TRAVEL, LOCAL IN-DISTRICT	40	-	-	-	-	-	-	-	-
410 - SUPPLIES	3,689	1,861	-	1,814	-	1,850	1,850	1,850	-
470 - COMPUTER SOFTWARE	(1,104)	-	-	-	-	-	-	-	-

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	18-19	19-20	19-20 FTE	20-21 Budget	20-21 FTE	21-22 Proposed	21-22 Approved	21-22 Adopted	21-22 FTE
2240-PROFESSIONAL DVLMT-STAFF	318,697	229,273	-	525,529	-	539,498	539,498	539,498	-
112 - CLASSIFIED SALARIES	35	41	-	51	-	48	48	48	-
121 - SUBSTITUTE LICENSED	48,185	47,442	-	49,304	-	71,441	71,441	71,441	-
122 - SUBSTITUTE CLASSIFIED	1,121	197	-	-	-	-	-	-	-
130 - OTHER PAY	76,025	50,774	-	109,290	-	104,666	104,666	104,666	-
132 - OVERTIME SALARIES	197	112	-	-	-	-	-	-	-
141 - EXTRA OR EXT DUTY CONTR	11,955	13,855	-	27,693	-	28,247	28,247	28,247	-
211 - PERS T1/T2	4,574	4,348	-	4,667	-	1,468	1,468	1,468	-
212 - PERS PICK-UP	5,770	4,239	-	12,957	-	11,695	11,695	11,695	-
213 - PERS/BOND	8,916	6,699	-	20,201	-	18,517	18,517	18,517	-
216 - PERS OPSRP	7,371	7,189	-	27,286	-	26,280	26,280	26,280	-
220 - FICA WITHHOLDING	10,362	8,480	-	16,464	-	14,905	14,905	14,905	-
231 - WORKER'S COMP	611	497	-	1,363	-	929	929	929	-
240 - HEALTH INSURANCE	-	-	-	63	-	4	4	4	-
245 - EMPLOYER PAID TSA	26	30	-	15	-	2	2	2	-
246 - LIFE & LT DISABILITY INS	1	4	-	0	-	0	0	0	-
310 - INSTR PROF TECH SERVICES	9,659	10,719	-	10,414	-	10,622	10,622	10,622	-
312 - WORK SHOPS/INSTR PRO IMPR	534	764	-	3,740	-	3,815	3,815	3,815	-
314 - PROF DEV TUITION REIMB	15,786	26,815	-	98,989	-	100,969	100,969	100,969	-
315 - MGMT SVS / CONSUL - INSTR	28,168	3,090	-	48,171	-	49,135	49,135	49,135	-
324 - RENTALS	-	1,065	-	1,086	-	1,108	1,108	1,108	-
331 - REIMB STUDENT TRANSPORT	100	-	-	-	-	-	-	-	-
341 - TRAVEL, LOCAL IN-DISTRICT	1,174	533	-	1,443	-	1,472	1,472	1,472	-
342 - TRAVEL, OUT OF-DISTRICT	58,191	18,209	-	70,986	-	72,406	72,406	72,406	-
353 - POSTAGE	452	-	-	-	-	-	-	-	-
389 - OTHER PROF/TECH SERVICES	913	3,838	-	2,144	-	2,187	2,187	2,187	-
410 - SUPPLIES	19,608	19,955	-	9,875	-	10,072	10,072	10,072	-
420 - TEXTBOOKS	-	376	-	-	-	-	-	-	-
640 - DUES AND FEES	8,963	-	-	9,325	-	9,512	9,512	9,512	-
2242-PROFESSIONAL DVLMT-ADMIN	5,338	3,330	-	10,798	-	11,014	11,014	11,014	-
314 - PROF DEV TUITION REIMB	5,338	3,330	-	10,798	-	11,014	11,014	11,014	-
2310-BOARD OF EDUCATION SERV	452,408	529,076	-	725,765	-	763,416	763,416	763,416	-
315 - MGMT SVS / CONSUL - INSTR	85,908	-	-	80,292	-	81,898	81,898	81,898	-
342 - TRAVEL, OUT OF-DISTRICT	4,890	9,758	-	12,566	-	12,817	12,817	12,817	-
349 - OTHER TRAVEL	2,170	-	-	-	-	-	-	-	-
353 - POSTAGE	-	-	-	297	-	303	303	303	-
354 - ADVERTISING	1,508	2,992	-	2,144	-	2,187	2,187	2,187	-
355 - PRINTING AND BINDING	-	88	-	1,664	-	1,698	1,698	1,698	-
381 - AUDIT SERVICES	74,770	31,710	-	41,937	-	42,776	42,776	42,776	-
382 - LEGAL SERVICES	48,141	341,928	-	213,367	-	217,634	217,634	217,634	-
384 - NEGOTIATIONS & LABOR LAW	22,268	12,015	-	26,638	-	27,171	27,171	27,171	-
385 - MGMT SVS/CONSUL-NON INSTR	22,775	375	-	52,020	-	53,060	53,060	53,060	-
388 - ELECTION SERVICES	2,160	-	-	2,500	-	2,550	2,550	2,550	-
389 - OTHER PROF/TECH SERVICES	70,028	11,911	-	13,345	-	13,612	13,612	13,612	-
410 - SUPPLIES	17,850	11,485	-	13,986	-	14,266	14,266	14,266	-
640 - DUES AND FEES	8,397	11,298	-	11,738	-	11,973	11,973	11,973	-
651-LIABILITY INSURANCE	88,573	92,397	-	141,819	-	163,092	163,092	163,092	-
652-FIDELITY BONDS	2,970	3,119	-	2,682	-	3,084	3,084	3,084	-
659-OTHER INS & JUDGEMENTS	-	-	-	108,770	-	115,296	115,296	115,296	-
2321-OFFICE OF SUPERINTENDENT	412,316	395,339	2.00	440,087	3.00	417,198	417,198	417,198	2.00
112 - CLASSIFIED SALARIES	64,639	47,171	1.00	50,947	1.00	50,556	50,556	50,556	1.00
113 - ADMINISTRATORS	169,333	162,200	1.00	166,700	1.00	170,043	170,043	170,043	1.00
114 - MANAGERIAL-CLASSIFIED	-	-	-	-	1.00	-	-	-	-
121 - SUBSTITUTE LICENSED	180	-	-	-	-	-	-	-	-

100 General Fund Expenditures by Function and Object

	18-19	19-20	19-20 FTE	20-21 Budget	20-21 FTE	21-22 Proposed	21-22 Approved	21-22 Adopted	21-22 FTE
130 - OTHER PAY	539	18,601	-	3,941	-	4,020	4,020	4,020	-
132 - OVERTIME SALARIES	1,548	1,192	-	3,162	-	3,226	3,226	3,226	-
211 - PERS T1/T2	32,916	34,853	-	3,532	-	-	-	-	-
212 - PERS PICK-UP	12,338	11,770	-	18,088	-	13,193	13,193	13,193	-
213 - PERS/BOND	19,536	18,635	-	28,640	-	20,888	20,888	20,888	-
216 - PERS OPSRP	32	3,231	-	31,002	-	27,557	27,557	27,557	-
220 - FICA WITHHOLDING	16,141	17,274	-	22,161	-	16,037	16,037	16,037	-
231 - WORKER'S COMP	960	925	-	1,135	-	876	876	876	-
240 - HEALTH INSURANCE	34,590	34,578	-	38,921	-	38,213	38,213	38,213	-
245 - EMPLOYER PAID TSA	12,000	4,662	-	4,500	-	4,500	4,500	4,500	-
246 - LIFE & LT DISABILITY INS	904	806	-	1,390	-	803	803	803	-
315 - MGMT SVS / CONSUL - INSTR	16,725	4,750	-	8,557	-	8,728	8,728	8,728	-
324 - RENTALS	1,532	1,434	-	1,297	-	1,323	1,323	1,323	-
341 - TRAVEL, LOCAL IN-DISTRICT	437	542	-	476	-	486	486	486	-
342 - TRAVEL, OUT OF-DISTRICT	8,358	4,236	-	13,355	-	13,622	13,622	13,622	-
351 - TELEPHONE	360	400	-	509	-	520	520	520	-
353 - POSTAGE	523	1,160	-	850	-	867	867	867	-
355 - PRINTING AND BINDING	-	6,306	-	4,080	-	4,162	4,162	4,162	-
385 - MGMT SVS/CONSUL-NON INSTR	-	1,348	-	16,986	-	17,326	17,326	17,326	-
389 - OTHER PROF/TECH SERVICES	170	170	-	180	-	183	183	183	-
392 - STAFF EVENTS & INSERVICE	-	1,621	-	2,040	-	2,081	2,081	2,081	-
410 - SUPPLIES	16,010	15,387	-	12,622	-	12,875	12,875	12,875	-
460 - NON-CONSUMABLE MATERIALS	-	436	-	2,622	-	2,674	2,674	2,674	-
640 - DUES AND FEES	2,546	1,652	-	2,394	-	2,442	2,442	2,442	-
2410-OFFICE OF THE PRINCIPAL	3,211,072	3,863,988	31.04	4,019,029	31.04	3,947,004	3,947,004	3,947,004	30.73
112 - CLASSIFIED SALARIES	502,546	495,745	15.94	521,125	15.94	523,916	523,916	523,916	16.13
113 - ADMINISTRATORS	1,215,638	1,550,779	15.10	1,577,276	15.10	1,572,538	1,572,538	1,572,538	14.60
121 - SUBSTITUTE LICENSED	1,621	376	-	-	-	-	-	-	-
122 - SUBSTITUTE CLASSIFIED	8,498	12,098	-	26,042	-	26,563	26,563	26,563	-
130 - OTHER PAY	2,030	6,010	-	10,836	-	11,052	11,052	11,052	-
132 - OVERTIME SALARIES	16	161	-	215	-	219	219	219	-
211 - PERS T1/T2	147,909	213,814	-	198,974	-	132,894	132,894	132,894	-
212 - PERS PICK-UP	100,765	120,711	-	127,437	-	124,434	124,434	124,434	-
213 - PERS/BOND	159,545	191,641	-	201,775	-	197,020	197,020	197,020	-
216 - PERS OPSRP	80,969	138,481	-	168,852	-	146,984	146,984	146,984	-
220 - FICA WITHHOLDING	128,424	153,587	-	161,103	-	161,776	161,776	161,776	-
231 - WORKER'S COMP	7,430	8,775	-	8,667	-	8,670	8,670	8,670	-
240 - HEALTH INSURANCE	447,620	514,541	-	508,689	-	524,745	524,745	524,745	-
245 - EMPLOYER PAID TSA	56,598	69,052	-	66,704	-	66,401	66,401	66,401	-
246 - LIFE & LT DISABILITY INS	8,074	9,690	-	9,590	-	9,413	9,413	9,413	-
312 - WORK SHOPS/INSTR PRO IMPR	954	425	-	-	-	-	-	-	-
324 - RENTALS	191,477	201,298	-	191,739	-	195,574	195,574	195,574	-
341 - TRAVEL, LOCAL IN-DISTRICT	1,396	1,007	-	4,899	-	4,997	4,997	4,997	-
342 - TRAVEL, OUT OF-DISTRICT	4,329	6,175	-	9,738	-	9,933	9,933	9,933	-
353 - POSTAGE	9,444	9,013	-	12,967	-	13,226	13,226	13,226	-
355 - PRINTING AND BINDING	380	-	-	153	-	156	156	156	-
389 - OTHER PROF/TECH SERVICES	4,915	13,280	-	14,179	-	14,462	14,462	14,462	-
410 - SUPPLIES	92,431	97,658	-	121,804	-	124,240	124,240	124,240	-
460 - NON-CONSUMABLE MATERIALS	23,404	20,902	-	27,610	-	28,162	28,162	28,162	-
470 - COMPUTER SOFTWARE	4,215	15,383	-	18,581	-	18,953	18,953	18,953	-
540 - DEPR EQUIPMENT (>\$5,000)	-	-	-	14,724	-	15,018	15,018	15,018	-
640 - DUES AND FEES	10,447	13,384	-	15,351	-	15,658	15,658	15,658	-
2431-ATHLETIC DIRECTOR	165,001	176,298	1.00	181,446	1.00	181,005	181,005	181,005	1.00
113 - ADMINISTRATORS	100,757	104,033	1.00	107,158	1.00	110,355	110,355	110,355	1.00

100 General Fund Expenditures by Function and Object

	18-19	19-20	19-20 FTE	20-21 Budget	20-21 FTE	21-22 Proposed	21-22 Approved	21-22 Adopted	21-22 FTE
211 - PERS T1/T2	16,151	20,838	-	21,464	-	16,895	16,895	16,895	-
212 - PERS PICK-UP	6,045	6,242	-	6,429	-	6,621	6,621	6,621	-
213 - PERS/BOND	9,572	9,883	-	10,180	-	10,484	10,484	10,484	-
220 - FICA WITHHOLDING	7,677	7,939	-	8,198	-	8,442	8,442	8,442	-
231 - WORKER'S COMP	425	437	-	427	-	444	444	444	-
240 - HEALTH INSURANCE	16,960	18,861	-	19,460	-	19,577	19,577	19,577	-
245 - EMPLOYER PAID TSA	4,548	4,548	-	4,548	-	4,548	4,548	4,548	-
246 - LIFE & LT DISABILITY INS	472	526	-	539	-	535	535	535	-
342 - TRAVEL, OUT OF-DISTRICT	1,020	1,995	-	1,061	-	1,082	1,082	1,082	-
410 - SUPPLIES	527	150	-	788	-	803	803	803	-
440 - PERIODICALS	-	-	-	50	-	51	51	51	-
640 - DUES AND FEES	845	845	-	1,144	-	1,167	1,167	1,167	-
2510-DIRECTOR OF BUSINESS SUPP	280,680	296,520	1.00	314,121	1.00	309,367	309,367	309,367	1.00
113 - ADMINISTRATORS	117,924	120,564	1.00	122,963	1.00	126,053	126,053	126,053	1.00
211 - PERS T1/T2	18,903	24,149	-	24,629	-	-	-	-	-
212 - PERS PICK-UP	7,075	7,234	-	7,378	-	7,563	7,563	7,563	-
213 - PERS/BOND	11,203	11,454	-	11,681	-	11,975	11,975	11,975	-
216 - PERS OPSRP	-	-	-	-	-	15,378	15,378	15,378	-
220 - FICA WITHHOLDING	9,013	9,228	-	9,437	-	9,673	9,673	9,673	-
231 - WORKER'S COMP	496	505	-	486	-	503	503	503	-
240 - HEALTH INSURANCE	18,439	18,828	-	18,894	-	19,577	19,577	19,577	-
245 - EMPLOYER PAID TSA	4,548	4,548	-	4,548	-	2,274	2,274	2,274	-
246 - LIFE & LT DISABILITY INS	583	590	-	601	-	596	596	596	-
318 - STAFF DVLPMNT-NONINSTRUC	-	134	-	1,072	-	1,093	1,093	1,093	-
324 - RENTALS	10,184	11,692	-	16,676	-	17,010	17,010	17,010	-
341 - TRAVEL, LOCAL IN-DISTRICT	1	-	-	-	-	-	-	-	-
342 - TRAVEL, OUT OF-DISTRICT	3,835	5,190	-	8,164	-	8,327	8,327	8,327	-
353 - POSTAGE	9,225	12,235	-	12,862	-	13,119	13,119	13,119	-
354 - ADVERTISING	2,271	272	-	453	-	462	462	462	-
355 - PRINTING AND BINDING	99	-	-	-	-	-	-	-	-
385 - MGMT SVS/CONSUL-NON INSTR	6,904	22,892	-	25,853	-	26,370	26,370	26,370	-
389 - OTHER PROF/TECH SERVICES	35,893	33,615	-	23,321	-	23,787	23,787	23,787	-
410 - SUPPLIES	10,943	6,304	-	11,025	-	11,245	11,245	11,245	-
460 - NON-CONSUMABLE MATERIALS	2,032	722	-	2,647	-	2,700	2,700	2,700	-
470 - COMPUTER SOFTWARE	-	1,680	-	857	-	874	874	874	-
640 - DUES AND FEES	7,983	4,686	-	7,437	-	7,586	7,586	7,586	-
670-TAXES-LICENSES-ASSESSMENT	3,125	-	-	3,139	-	3,202	3,202	3,202	-
2520-BUSINESS SERVICES	410,900	432,471	5.50	516,512	5.50	505,417	505,417	505,417	5.00
112 - CLASSIFIED SALARIES	269,383	269,150	5.50	305,497	5.50	312,693	312,693	312,693	5.00
130 - OTHER PAY	-	64	-	-	-	-	-	-	-
132 - OVERTIME SALARIES	-	6,709	-	6,843	-	6,980	6,980	6,980	-
211 - PERS T1/T2	7,636	9,979	-	9,999	-	7,868	7,868	7,868	-
212 - PERS PICK-UP	14,587	15,197	-	20,534	-	18,450	18,450	18,450	-
213 - PERS/BOND	23,097	24,063	-	32,512	-	29,213	29,213	29,213	-
216 - PERS OPSRP	20,917	29,666	-	42,619	-	31,246	31,246	31,246	-
220 - FICA WITHHOLDING	19,700	20,187	-	26,181	-	23,524	23,524	23,524	-
231 - WORKER'S COMP	1,141	1,164	-	1,423	-	1,335	1,335	1,335	-
240 - HEALTH INSURANCE	52,623	55,297	-	68,575	-	71,965	71,965	71,965	-
246 - LIFE & LT DISABILITY INS	879	926	-	1,279	-	1,072	1,072	1,072	-
318 - STAFF DVLPMNT-NONINSTRUC	69	-	-	72	-	73	73	73	-
341 - TRAVEL, LOCAL IN-DISTRICT	9	-	-	104	-	106	106	106	-
342 - TRAVEL, OUT OF-DISTRICT	195	-	-	94	-	96	96	96	-
410 - SUPPLIES	664	68	-	780	-	796	796	796	-
2542-CARE/UPKEEP OF BUILDINGS	4,511,217	4,439,074	34.81	5,387,369	34.81	5,267,090	5,267,090	5,267,090	35.27

100 General Fund Expenditures by Function and Object

	18-19	19-20	19-20 FTE	20-21 Budget	20-21 FTE	21-22 Proposed	21-22 Approved	21-22 Adopted	21-22 FTE
112 - CLASSIFIED SALARIES	1,221,601	1,274,174	33.56	1,470,811	33.56	1,412,309	1,412,309	1,412,309	34.27
114 - MANAGERIAL-CLASSIFIED	86,920	95,423	1.25	97,023	1.25	89,441	89,441	89,441	1.00
122 - SUBSTITUTE CLASSIFIED	47,867	42,335	-	13,361	-	13,629	13,629	13,629	-
130 - OTHER PAY	16,556	12,594	-	4,353	-	4,440	4,440	4,440	-
132 - OVERTIME SALARIES	18,922	16,620	-	8,724	-	8,899	8,899	8,899	-
211 - PERS T1/T2	70,624	74,240	-	69,941	-	50,295	50,295	50,295	-
212 - PERS PICK-UP	74,275	78,894	-	99,613	-	86,472	86,472	86,472	-
213 - PERS/BOND	117,602	124,915	-	153,119	-	136,914	136,914	136,914	-
216 - PERS OPSRP	85,315	137,672	-	192,371	-	135,699	135,699	135,699	-
220 - FICA WITHHOLDING	101,608	105,199	-	127,137	-	112,842	112,842	112,842	-
231 - WORKER'S COMP	38,287	39,080	-	49,282	-	41,341	41,341	41,341	-
240 - HEALTH INSURANCE	416,169	421,088	-	516,435	-	418,328	418,328	418,328	-
245 - EMPLOYER PAID TSA	5,685	5,685	-	5,685	-	4,548	4,548	4,548	-
246 - LIFE & LT DISABILITY INS	4,902	5,188	-	6,052	-	4,727	4,727	4,727	-
322 - CONTRACTED REPAIRS	339,067	332,236	-	702,565	-	614,616	614,616	614,616	-
324 - RENTALS	28,097	39,908	-	36,048	-	36,769	36,769	36,769	-
325 - ELECTRICITY	445,305	444,334	-	538,925	-	549,703	549,703	549,703	-
326 - FUEL (HEATING)	252,162	232,159	-	312,682	-	318,935	318,935	318,935	-
327 - WATER AND SEWAGE	247,809	252,368	-	267,397	-	272,745	272,745	272,745	-
328 - GARBAGE	81,397	84,597	-	77,773	-	79,329	79,329	79,329	-
341 - TRAVEL, LOCAL IN-DISTRICT	443	493	-	432	-	440	440	440	-
342 - TRAVEL, OUT OF-DISTRICT	4	631	-	182	-	186	186	186	-
351 - TELEPHONE	1,132	1,110	-	3,936	-	4,015	4,015	4,015	-
353 - POSTAGE	-	62	-	64	-	65	65	65	-
389 - OTHER PROF/TECH SERVICES	43,232	44,148	-	41,243	-	42,068	42,068	42,068	-
410 - SUPPLIES	153,908	199,188	-	169,561	-	172,952	172,952	172,952	-
412 - CUSTODIAL SUPPLIES	139,428	109,810	-	107,223	-	109,368	109,368	109,368	-
414 - PARTS	38,451	9,907	-	11,904	-	12,142	12,142	12,142	-
415 - FUEL (VEHICLE)	205	148	-	95	-	97	97	97	-
417 - TIRES	30	6,619	-	6,390	-	6,518	6,518	6,518	-
460 - NON-CONSUMABLE MATERIALS	146,648	13,747	-	26,881	-	221,767	221,767	221,767	-
470 - COMPUTER SOFTWARE	2,400	5,950	-	6,314	-	6,440	6,440	6,440	-
540 - DEPR EQUIPMENT (>\$5,000)	76,698	-	-	16,641	-	16,974	16,974	16,974	-
640 - DUES AND FEES	9,810	9,922	-	9,643	-	9,836	9,836	9,836	-
651-LIABILITY INSURANCE	3,427	4,030	-	4,202	-	4,832	4,832	4,832	-
653-PROPERTY INSURANCE	195,234	214,600	-	225,992	-	259,891	259,891	259,891	-
670-TAXES-LICENSES-ASSESSMENT	-	-	-	7,370	-	7,517	7,517	7,517	-
2543-CARE/UPKEEP OF GROUNDS	15,500	-	-	271,363	-	21,790	21,790	21,790	-
322 - CONTRACTED REPAIRS	-	-	-	250,000	-	-	-	-	-
414 - PARTS	-	-	-	555	-	566	566	566	-
540 - DEPR EQUIPMENT (>\$5,000)	15,500	-	-	20,808	-	21,224	21,224	21,224	-
2544-DISTRICT-WIDE MAINTENANCE	951	-	-	4,804	-	4,900	4,900	4,900	-
414 - PARTS	-	-	-	4,709	-	4,803	4,803	4,803	-
417 - TIRES	951	-	-	94	-	96	96	96	-
418 - BATTERIES	-	-	-	1	-	1	1	1	-
2546-CAMPUS SECURITY	48,882	51,161	2.00	117,910	2.00	126,373	126,373	126,373	2.00
112 - CLASSIFIED SALARIES	28,256	29,796	2.00	56,977	2.00	61,361	61,361	61,361	2.00
211 - PERS T1/T2	4,353	5,562	-	10,968	-	9,029	9,029	9,029	-
212 - PERS PICK-UP	1,629	1,683	-	1,683	-	1,854	1,854	1,854	-
213 - PERS/BOND	2,580	2,665	-	4,632	-	5,602	5,602	5,602	-
216 - PERS OPSRP	-	42	-	-	-	-	-	-	-
220 - FICA WITHHOLDING	2,077	2,180	-	4,088	-	4,511	4,511	4,511	-
231 - WORKER'S COMP	124	130	-	234	-	250	250	250	-
240 - HEALTH INSURANCE	8,545	9,012	-	35,932	-	40,307	40,307	40,307	-

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	18-19	19-20	19-20 FTE	20-21 Budget	20-21 FTE	21-22 Proposed	21-22 Approved	21-22 Adopted	21-22 FTE
246 - LIFE & LT DISABILITY INS	88	91	-	213	-	213	213	213	-
310 - INSTR PROF TECH SERVICES	1,229	-	-	3,184	-	3,247	3,247	3,247	-
2551-TRANSPORTATION DIRECTION	201,513	210,998	2.00	241,783	2.00	265,583	265,583	265,583	2.25
112 - CLASSIFIED SALARIES	56,499	57,964	1.25	58,860	1.25	60,609	60,609	60,609	1.25
114 - MANAGERIAL-CLASSIFIED	62,476	63,871	0.75	65,140	0.75	77,853	77,853	77,853	1.00
130 - OTHER PAY	281	457	-	653	-	666	666	666	-
132 - OVERTIME SALARIES	-	166	-	169	-	173	173	173	-
211 - PERS T1/T2	7,300	9,411	-	9,435	-	7,426	7,426	7,426	-
212 - PERS PICK-UP	7,023	7,211	-	7,352	-	8,216	8,216	8,216	-
213 - PERS/BOND	11,120	11,417	-	11,640	-	13,009	13,009	13,009	-
216 - PERS OPSRP	7,652	10,672	-	10,997	-	10,789	10,789	10,789	-
220 - FICA WITHHOLDING	8,841	9,109	-	9,374	-	10,476	10,476	10,476	-
231 - WORKER'S COMP	519	529	-	504	-	574	574	574	-
240 - HEALTH INSURANCE	35,843	36,126	-	36,890	-	43,226	43,226	43,226	-
245 - EMPLOYER PAID TSA	3,411	3,411	-	3,411	-	4,548	4,548	4,548	-
246 - LIFE & LT DISABILITY INS	546	555	-	565	-	675	675	675	-
322 - CONTRACTED REPAIRS	-	-	-	1,447	-	1,476	1,476	1,476	-
410 - SUPPLIES	-	-	-	10,616	-	10,829	10,829	10,829	-
470 - COMPUTER SOFTWARE	-	-	-	14,630	-	14,923	14,923	14,923	-
652-FIDELITY BONDS	-	100	-	100	-	115	115	115	-
2552-VEHICLE OPERATION	1,991,916	1,867,564	22.09	1,880,654	22.09	2,048,650	2,048,650	2,048,650	23.04
112 - CLASSIFIED SALARIES	625,381	723,294	22.09	617,562	22.09	741,069	741,069	741,069	23.04
117-UNUSED LEAVE (BEG FY20)	98,800	-	-	-	-	-	-	-	-
118-FIELD TRIPS	37,880	11,202	-	27,634	-	28,186	28,186	28,186	-
119-ACTIVITY TRIPS	35,141	32,688	-	31,879	-	32,516	32,516	32,516	-
122 - SUBSTITUTE CLASSIFIED	2,064	5,712	-	17,114	-	17,456	17,456	17,456	-
130 - OTHER PAY	1,238	12,978	-	12,034	-	12,274	12,274	12,274	-
132 - OVERTIME SALARIES	15,190	8,945	-	8,594	-	8,766	8,766	8,766	-
211 - PERS T1/T2	38,215	41,765	-	40,850	-	27,082	27,082	27,082	-
212 - PERS PICK-UP	44,481	42,336	-	44,984	-	48,286	48,286	48,286	-
213 - PERS/BOND	70,428	68,392	-	72,816	-	76,453	76,453	76,453	-
216 - PERS OPSRP	53,816	74,562	-	82,019	-	76,601	76,601	76,601	-
220 - FICA WITHHOLDING	57,836	55,573	-	57,582	-	62,163	62,163	62,163	-
231 - WORKER'S COMP	30,330	28,919	-	25,685	-	28,712	28,712	28,712	-
240 - HEALTH INSURANCE	315,029	293,986	-	243,225	-	272,960	272,960	272,960	-
246 - LIFE & LT DISABILITY INS	2,391	2,330	-	1,759	-	2,258	2,258	2,258	-
315 - MGMT SVS / CONSUL - INSTR	2,129	1,081	-	4,120	-	4,202	4,202	4,202	-
318 - STAFF DVLPMT-NONINSTRUC	-	1,215	-	1,239	-	1,264	1,264	1,264	-
322 - CONTRACTED REPAIRS	55,626	68,111	-	95,707	-	97,621	97,621	97,621	-
324 - RENTALS	17,983	20,701	-	44,943	-	45,842	45,842	45,842	-
325 - ELECTRICITY	4,656	5,774	-	6,105	-	6,227	6,227	6,227	-
326 - FUEL (HEATING)	3,882	2,667	-	6,120	-	6,242	6,242	6,242	-
327 - WATER AND SEWAGE	6,149	7,470	-	5,518	-	5,628	5,628	5,628	-
328 - GARBAGE	14,679	1,762	-	5,721	-	5,836	5,836	5,836	-
331 - REIMB STUDENT TRANSPORT	26,105	33,785	-	49,233	-	50,217	50,217	50,217	-
342 - TRAVEL, OUT OF-DISTRICT	15,282	8,876	-	8,451	-	8,620	8,620	8,620	-
351 - TELEPHONE	100	-	-	-	-	-	-	-	-
353 - POSTAGE	7	-	-	-	-	-	-	-	-
390 - OTHER PROF/TECH SRVS	-	4,032	-	3,568	-	3,640	3,640	3,640	-
410 - SUPPLIES	13,463	33,055	-	29,090	-	29,671	29,671	29,671	-
414 - PARTS	79,862	50,152	-	36,807	-	37,543	37,543	37,543	-
415 - FUEL (VEHICLE)	227,056	144,355	-	208,073	-	212,235	212,235	212,235	-
416 - LUBE OIL & GREASE	9,315	4,711	-	6,908	-	7,046	7,046	7,046	-
417 - TIRES	37,170	31,852	-	33,176	-	33,839	33,839	33,839	-

100 General Fund Expenditures by Function and Object

	18-19	19-20	19-20 FTE	20-21 Budget	20-21 FTE	21-22 Proposed	21-22 Approved	21-22 Adopted	21-22 FTE
418 - BATTERIES	3,778	3,058	-	4,287	-	4,373	4,373	4,373	-
470 - COMPUTER SOFTWARE	995	995	-	1,095	-	1,117	1,117	1,117	-
640 - DUES AND FEES	9,717	4,617	-	8,191	-	8,355	8,355	8,355	-
651-LIABILITY INSURANCE	15,921	16,587	-	17,025	-	19,579	19,579	19,579	-
653-PROPERTY INSURANCE	19,825	20,025	-	21,540	-	24,771	24,771	24,771	-
2633-PUBLIC INFORMATION	-	-	-	6,500	-	132,480	132,480	132,480	1.00
114 - MANAGERIAL-CLASSIFIED	-	-	-	-	-	74,634	74,634	74,634	1.00
212 - PERS PICK-UP	-	-	-	-	-	4,478	4,478	4,478	-
213 - PERS/BOND	-	-	-	-	-	7,090	7,090	7,090	-
216 - PERS OPSRP	-	-	-	-	-	9,105	9,105	9,105	-
220 - FICA WITHHOLDING	-	-	-	-	-	5,709	5,709	5,709	-
231 - WORKER'S COMP	-	-	-	-	-	309	309	309	-
240 - HEALTH INSURANCE	-	-	-	-	-	19,577	19,577	19,577	-
245 - EMPLOYER PAID TSA	-	-	-	-	-	4,548	4,548	4,548	-
246 - LIFE & LT DISABILITY INS	-	-	-	-	-	399	399	399	-
342 - TRAVEL, OUT OF-DISTRICT	-	-	-	1,500	-	1,530	1,530	1,530	-
410 - SUPPLIES	-	-	-	3,091	-	3,153	3,153	3,153	-
460 - NON-CONSUMABLE MATERIALS	-	-	-	230	-	234	234	234	-
640 - DUES AND FEES	-	-	-	1,679	-	1,713	1,713	1,713	-
2640-STAFF SERVICES	483,743	497,156	3.00	756,983	3.00	645,892	645,892	645,892	3.00
111 - LICENSED SALARIES	-	-	-	21,610	-	-	-	-	-
112 - CLASSIFIED SALARIES	90,341	102,380	2.00	102,630	2.00	107,471	107,471	107,471	2.00
113 - ADMINISTRATORS	117,924	120,564	1.00	122,963	1.00	126,634	126,634	126,634	1.00
121 - SUBSTITUTE LICENSED	-	282	-	96	-	98	98	98	-
122 - SUBSTITUTE CLASSIFIED	385	-	-	-	-	-	-	-	-
130 - OTHER PAY	23,599	12,595	-	42,676	-	43,530	43,530	43,530	-
132 - OVERTIME SALARIES	245	871	-	10,200	-	10,404	10,404	10,404	-
141 - EXTRA OR EXT DUTY CONTR	13,314	12,900	-	8,509	-	8,679	8,679	8,679	-
211 - PERS T1/T2	24,153	26,147	-	26,188	-	19,388	19,388	19,388	-
212 - PERS PICK-UP	14,104	14,638	-	46,134	-	17,558	17,558	17,558	-

100 General Fund Expenditures by Function and Object

	18-19	19-20	19-20 FTE	20-21 Budget	20-21 FTE	21-22 Proposed	21-22 Approved	21-22 Adopted	21-22 FTE
213 - PERS/BOND	22,332	23,271	-	49,518	-	27,800	27,800	27,800	-
216 - PERS OPSRP	9,031	16,684	-	51,859	-	20,252	20,252	20,252	-
220 - FICA WITHHOLDING	18,471	18,664	-	34,704	-	22,386	22,386	22,386	-
231 - WORKER'S COMP	8,858	1,065	-	990	-	1,183	1,183	1,183	-
240 - HEALTH INSURANCE	38,387	40,909	-	51,546	-	50,739	50,739	50,739	-
245 - EMPLOYER PAID TSA	4,548	4,564	-	5,744	-	4,548	4,548	4,548	-
246 - LIFE & LT DISABILITY INS	877	933	-	976	-	968	968	968	-
310 - INSTR PROF TECH SERVICES	-	617	-	1,536	-	1,566	1,566	1,566	-
318 - STAFF DVLPMNT-NONINSTRUC	1,903	-	-	3,075	-	3,137	3,137	3,137	-
324 - RENTALS	1,387	971	-	6,932	-	7,071	7,071	7,071	-
341 - TRAVEL, LOCAL IN-DISTRICT	485	195	-	1,469	-	1,499	1,499	1,499	-
342 - TRAVEL, OUT OF-DISTRICT	2,806	3,137	-	15,022	-	15,322	15,322	15,322	-
354 - ADVERTISING	9,190	1,892	-	9,110	-	9,293	9,293	9,293	-
374 - OTHER TUITION	6,000	6,000	-	6,242	-	6,367	6,367	6,367	-
385 - MGMT SVS/CONSUL-NON INSTR	6,130	5,487	-	22,343	-	22,790	22,790	22,790	-
389 - OTHER PROF/TECH SERVICES	565	-	-	-	-	-	-	-	-
390 - OTHER PROF/TECH SRVS	13,753	8,611	-	13,862	-	14,139	14,139	14,139	-
392 - STAFF EVENTS & INSERVICE	6,220	4,906	-	12,044	-	12,285	12,285	12,285	-
410 - SUPPLIES	3,970	15,426	-	13,480	-	13,750	13,750	13,750	-
460 - NON-CONSUMABLE MATERIALS	724	-	-	1,694	-	1,728	1,728	1,728	-
470 - COMPUTER SOFTWARE	21,329	41,726	-	51,203	-	52,227	52,227	52,227	-
640 - DUES AND FEES	22,713	11,722	-	22,628	-	23,080	23,080	23,080	-
2660-TECHNOLOGY SERVICES	2,196,938	1,660,830	12.00	2,311,739	12.00	1,833,528	1,833,528	1,833,528	12.00
112 - CLASSIFIED SALARIES	446,322	528,789	11.00	572,268	11.00	583,241	583,241	583,241	11.00
114 - MANAGERIAL-CLASSIFIED	96,022	98,169	1.00	100,120	1.00	103,106	103,106	103,106	1.00
130 - OTHER PAY	644	1,014	-	2,767	-	2,822	2,822	2,822	-
132 - OVERTIME SALARIES	6,835	13,327	-	6,589	-	6,721	6,721	6,721	-
211 - PERS T1/T2	14,323	18,334	-	16,779	-	12,341	12,341	12,341	-
212 - PERS PICK-UP	31,904	35,764	-	39,881	-	40,391	40,391	40,391	-
213 - PERS/BOND	46,783	53,519	-	58,323	-	63,953	63,953	63,953	-
216 - PERS OPSRP	47,334	73,561	-	85,506	-	72,295	72,295	72,295	-
220 - FICA WITHHOLDING	39,870	45,997	-	51,361	-	51,499	51,499	51,499	-
231 - WORKER'S COMP	2,345	2,708	-	2,785	-	2,818	2,818	2,818	-
240 - HEALTH INSURANCE	131,384	140,284	-	140,837	-	145,468	145,468	145,468	-
245 - EMPLOYER PAID TSA	4,548	4,548	-	4,548	-	4,548	4,548	4,548	-
246 - LIFE & LT DISABILITY INS	2,049	2,379	-	2,723	-	2,527	2,527	2,527	-
316 - DATA PROCESSING SERVICES	138,027	131,615	-	141,651	-	144,484	144,484	144,484	-
319 - OTHER INSTRUCT/PROF/TECH	47,508	41,093	-	45,279	-	46,185	46,185	46,185	-
322 - CONTRACTED REPAIRS	17,312	12,919	-	25,157	-	25,660	25,660	25,660	-
324 - RENTALS	16,154	15,229	-	14,417	-	14,705	14,705	14,705	-

100 General Fund Expenditures by Function and Object

	18-19	19-20	19-20 FTE	20-21 Budget	20-21 FTE	21-22 Proposed	21-22 Approved	21-22 Adopted	21-22 FTE
341 - TRAVEL, LOCAL IN-DISTRICT	2,886	3,310	-	3,535	-	3,606	3,606	3,606	-
342 - TRAVEL, OUT OF-DISTRICT	173	2,718	-	273	-	278	278	278	-
351 - TELEPHONE	81,438	88,918	-	70,501	-	71,911	71,911	71,911	-
353 - POSTAGE	701	118	-	268	-	274	274	274	-
359 - OTH COMMUNICATION SERVICE	72,412	86,092	-	113,634	-	115,907	115,907	115,907	-
389 - OTHER PROF/TECH SERVICES	49,456	22,576	-	23,713	-	24,187	24,187	24,187	-
410 - SUPPLIES	46,676	41,295	-	47,318	-	48,265	48,265	48,265	-
460 - NON-CONSUMABLE MATERIALS	782,791	129,010	-	660,276	-	163,482	163,482	163,482	-
470 - COMPUTER SOFTWARE	70,920	67,538	-	81,231	-	82,855	82,855	82,855	-
640 - DUES AND FEES	119	6	-	-	-	-	-	-	-
2690-OTHER SUPPORT SERVICES	43,874	54,970	0.63	56,778	0.63	113,293	113,293	113,293	0.63
112 - CLASSIFIED SALARIES	22,237	26,673	0.63	27,266	0.63	55,891	55,891	55,891	0.63
130 - OTHER PAY	1,092	2,057	-	2,091	-	2,133	2,133	2,133	-
211 - PERS T1/T2	3,596	5,530	-	5,389	-	9,628	9,628	9,628	-
212 - PERS PICK-UP	1,346	1,657	-	1,614	-	3,266	3,266	3,266	-
213 - PERS/BOND	2,131	2,623	-	2,339	-	4,950	4,950	4,950	-
220 - FICA WITHHOLDING	1,335	1,848	-	2,005	-	4,109	4,109	4,109	-
231 - WORKER'S COMP	100	127	-	118	-	234	234	234	-
240 - HEALTH INSURANCE	11,960	14,362	-	15,856	-	32,879	32,879	32,879	-
246 - LIFE & LT DISABILITY INS	78	94	-	101	-	204	204	204	-
2700-SUPP RETIREMENT PROGRAM	105,873	88,581	-	170,000	-	170,000	170,000	170,000	-
242 - RETIREE VEBA (W/W 116)	-	-	-	35,000	-	35,000	35,000	35,000	-
270 - POST RETIREMENT HEALTH BN	105,873	88,581	-	135,000	-	135,000	135,000	135,000	-
5110-LONG TERM DEBT	262,830	263,443	-	263,958	-	264,375	264,375	264,375	-
610-PRINCIPAL PAYMENTS	225,000	230,000	-	235,000	-	240,000	240,000	240,000	-
621-REGULAR INTEREST	37,830	33,443	-	28,958	-	24,375	24,375	24,375	-
5200-TRANSFER OF FUNDS	59,604	421,673	-	-	-	-	-	-	-
710 - FUND TRANSFERS	59,604	421,673	-	-	-	-	-	-	-
6100-CONTINGENCIES	-	-	-	384,531	-	376,297	376,297	376,297	-
810 - CONTINGENCY	-	-	-	384,531	-	376,297	376,297	376,297	-
Grand Total	47,653,259	50,774,566	454.61	55,630,716	456.61	54,638,808	54,638,808	54,638,808	442.25

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.

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
2021-22 ADOPTED BUDGET

		2018-19	2019-20	19-20	2020-21	2020-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of
		Actual	Actual	FTE	Budget	Projected	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
FUND 200 FOOD SERVICE													
RESOURCES													
R1000	Local Sources	328,469	252,015		330,000	20,000	290,000	290,000	290,000	270,000	1350.0%		
R3000	State Sources	40,420	32,142		42,000	20,000	40,000	40,000	40,000	20,000	100.0%		
R4000	Federal Sources	1,288,571	1,382,576		1,350,000	853,400	1,336,000	1,336,000	1,336,000	482,600	56.6%		
R5200	Interfund Transfers	-	21,673		-	-	-	-	-	-	na		
	Subtotal Resources	1,657,459	1,688,406		1,722,000	893,400	1,666,000	1,666,000	1,666,000	772,600	86.5%		
R5400	Beginning Fund Balance	484,105	492,575		491,817	491,786	425,000	425,000	425,000	(66,786)	-13.6%		
	Total Resources	2,141,564	2,180,981		2,213,817	1,385,186	2,091,000	2,091,000	2,091,000	705,814	51.0%		
EXPENDITURES BY FUNCTION													
3000	Enterprise & Community Services												
100	Salaries	541,104	561,814	20.84	573,795	480,000	20.84	506,264	506,264	506,264	26,264	5.5%	18.41
200	Benefits	447,107	465,176		491,164	450,000		429,842	429,842	429,842	(20,158)	-4.5%	
300	Purchased Services	3,405	5,217		7,000	5,000		5,000	5,000	5,000	-	0.0%	
400	Supplies and Materials	654,809	642,593		655,000	655,000		655,000	655,000	655,000	-	0.0%	
500	Capital Outlay	-	11,254		-	-		-	-	-	-	na	
600	Other Objects	2,564	3,143		4,042	4,042		4,000	4,000	4,000	(42)	-1.0%	
	Total Enterprise & Community Services	1,648,989	1,689,195	20.84	1,731,001	1,594,042	20.84	1,600,106	1,600,106	1,600,106	6,064	0.4%	18.41
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na	
	Total Expenditures	1,648,989	1,689,195	20.84	1,731,001	1,594,042	20.84	1,600,106	1,600,106	1,600,106	6,064	0.4%	18.41
Total Unappropriated Ending Fund Balance		492,575	491,786		482,816	(208,856)		490,894	490,894	490,894	699,751	-335.0%	

HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET

		2018-19	2019-20	19-20	2020-21	2020-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of	
		Actual	Actual	FTE	Budget	Projected	Bgt FTE	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
FUND 204 STUDENT BODY FUNDS														
RESOURCES														
R1000	Local Sources	1,081,420	849,845		1,200,000	1,200,000		1,200,000	1,200,000	1,200,000	-	0.0%		
R5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Subtotal Resources	1,081,420	849,845		1,200,000	1,200,000		1,200,000	1,200,000	1,200,000	-	0.0%		
R5400	Beginning Fund Balance	661,285	591,562		510,476	510,476		510,476	510,476	510,476	-	0.0%		
	Total Resources	1,742,704	1,441,407		1,710,476	1,710,476		1,710,476	1,710,476	1,710,476	-	0.0%		
EXPENDITURES BY FUNCTION														
1000	Instruction													
400	Supplies and Materials	1,139,542	930,931		1,710,476	1,710,476		1,710,476	1,710,476	1,710,476	-	0.0%		
	Total Instruction	1,139,542	930,931		1,710,476	1,710,476		1,710,476	1,710,476	1,710,476	-	0.0%		
5000	Interfund Transfers													
700	Transfers	11,600	-		-	-		-	-	-	-	na		
	Total Interfund Transfers	11,600	-		-	-		-	-	-	-	na		
	Total Expenditures	1,151,142	930,931		1,710,476	1,710,476		1,710,476	1,710,476	1,710,476	-	0.0%		
Total Unappropriated Ending Fund Balance		591,562	510,476		-	-		-	-	-	-	na		

**HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET**

		2018-19	2019-20	19-20	2020-21	2020-21	20-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of
		Actual	Actual	FTE	Budget	Projected	Bgt FTE	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
FUND 205 COMMUNITY EDUCATION														
RESOURCES														
R1000	Local Sources	1,160,698	699,567		1,183,690	20,000		28,100	28,100	28,100	8,100	40.5%		
R3000	State Sources	6,090	18,720		20,000	15,480		15,480	15,480	15,480	-	0.0%		
R5200	Interfund Transfers	59,604	400,000		-	-		-	-	-	-	na		
	Subtotal Resources	1,226,391	1,118,287		1,203,690	35,480		43,580	43,580	43,580	8,100	22.8%		
R5400	Beginning Fund Balance	80,330	52,434		-	67,487		26,795	26,795	26,795	(40,692)	-60.3%		
	Total Resources	1,306,721	1,170,721		1,203,690	102,967		70,375	70,375	70,375	(32,592)	-31.7%		
EXPENDITURES BY FUNCTION														
1000	Instruction													
100	Salaries	67,936	35,016	0.60	-	-	-	-	-	-	-	na	-	
200	Benefits	22,037	20,941		-	-		-	-	-	-	na		
300	Purchased Services	1,556	777		-	-		-	-	-	-	na		
400	Supplies and Materials	3,695	3,695		-	-		-	-	-	-	na		
	Total Instruction	95,224	60,430	0.60	-	-	-	-	-	-	-	na	-	
2000	Support Services													
300	Purchased Services	-	-		-	-		-	-	-	-	na		
	Total Support Services	-	-		-	-		-	-	-	-	na	-	
3000	Enterprise & Community Services													
100	Salaries	476,065	491,770	13.53	472,676	44,653	13.03	33,750	33,750	33,750	(10,903)	-24.4%	-	
200	Benefits	228,896	276,303		275,917	22,116		19,000	19,000	19,000	(3,116)	-14.1%		
300	Purchased Services	303,786	202,734		305,097	1,731		3,000	3,000	3,000	1,269	73.3%		
400	Supplies and Materials	149,200	70,939		148,981	6,653		8,000	8,000	8,000	1,347	20.2%		
500	Capital Outlay	-	-		-	-		-	-	-	-	na		
600	Other Goods & Services	1,116	1,058		1,019	1,019		6,625	6,625	6,625	5,606	550.1%		
	Total Enterprise & Community Services	1,159,063	1,042,805	13.53	1,203,690	76,173	13.03	70,375	70,375	70,375	(5,798)	-7.6%	-	
	Total Expenditures	1,254,287	1,103,234	14.13	1,203,690	76,173	13.03	70,375	70,375	70,375	(5,798)	-7.6%	-	
	Total Unappropriated Ending Fund Balance	52,434	67,487		-	26,795		-	-	-	(26,795)	-100.0%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET

		2018-19	2019-20	19-20	2020-21	20-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of
		Actual	Actual	FTE	Budget	Projected	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
FUND 207 BIENNIAL RESERVE FUND													
RESOURCES													
R5200	Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	na
	Subtotal Resources	-	-	-	-	-	-	-	-	-	-	-	na
R5400	Beginning Fund Balance	5,515,247	4,765,247		3,317,134	4,765,247	3,422,207	3,422,207	3,422,207	(1,343,040)	-28.2%		
	Total Resources	5,515,247	4,765,247		3,317,134	4,765,247	3,422,207	3,422,207	3,422,207	(1,343,040)	-28.2%		
EXPENDITURES BY FUNCTION													
5000	Interfund Transfers												
700	Transfers	750,000	-		1,343,040	1,343,040	2,125,887	2,125,887	2,125,887	782,847	58.3%		
	Total Interfund Transfers	750,000	-		1,343,040	1,343,040	2,125,887	2,125,887	2,125,887	782,847	58.3%		
	Total Expenditures	750,000	-		1,343,040	1,343,040	2,125,887	2,125,887	2,125,887	782,847	58.3%		
	Total Ending Fund Balance	4,765,247	4,765,247		1,974,094	3,422,207	1,296,320	1,296,320	1,296,320	(2,125,887)	-62.1%		
	Amount Reserved for Future Expenditure	-	-		1,974,094	3,422,207	1,296,320	1,296,320	1,296,320	(2,125,887)	-62.1%		
	Unappropriated Ending Fund Balance	4,765,247	4,765,247		-	-	-	-	-	-	-		na
	EFB % of General Fund Operating Revenue	9.8%	9.3%		3.9%	6.6%	2.6%	2.6%	2.6%				

HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET

		2018-19	2019-20	19-20	2020-21	2020-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of	
		Actual	Actual	FTE	Budget	Projected	Bgt FTE	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
FUND 210 UNEMPLOYMENT RESERVE														
RESOURCES														
R5200	Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	na	
	Subtotal Resources	-	-	-	-	-	-	-	-	-	-	-	na	
R5400	Beginning Fund Balance	382,181	387,248		327,248	357,725		297,725	297,725	297,725	(60,000)	-16.8%		
	Total Resources	382,181	387,248		327,248	357,725		297,725	297,725	297,725	(60,000)	-16.8%		
EXPENDITURES BY FUNCTION														
2000	Support Services													
200	Benefits	(5,067)	29,523		60,000	60,000		60,000	60,000	60,000	-	0.0%		
	Total Support Services	(5,067)	29,523		60,000	60,000		60,000	60,000	60,000	-	0.0%		
5000	Interfund Transfers	-	-		-	-		-	-	-	-	-	na	
	Total Expenditures	(5,067)	29,523		60,000	60,000		60,000	60,000	60,000	-	0.0%		
Total Unappropriated Ending Fund Balance		387,248	357,725		267,248	297,725		237,725	237,725	237,725	(60,000)	-20.2%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET

		2018-19	2019-20	19-20	2020-21	2020-21	20-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of
		Actual	Actual	FTE	Budget	Projected	Bgt FTE	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
FUND 212 BUS REPLACEMENT														
RESOURCES														
R3000	State Sources	194,513	182,058		191,444	191,444		191,444	191,444	191,444	-	0.0%		
R5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
R5305	Sale of Equipment	-	-		-	11,331		-	-	-	(11,331)	-100.0%		
	Subtotal Resources	194,513	182,058		191,444	202,775		191,444	191,444	191,444	(11,331)	-5.6%		
R5400	Beginning Fund Balance	217,871	45,570		7,349	7,349		210,124	210,124	210,124	202,775	2759.3%		
	Total Resources	412,383	227,629		198,793	210,124		401,568	401,568	401,568	191,444	91.1%		
EXPENDITURES BY FUNCTION														
2000	Support Services													
500	Capital Outlay	366,813	220,280		198,793	-		210,124	210,124	210,124	210,124	na		
	Support Services	366,813	220,280		198,793	-		210,124	210,124	210,124	210,124	na		
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	366,813	220,280		198,793	-		210,124	210,124	210,124	210,124	na		
	Total Unappropriated Ending Fund Balance	45,570	7,349		-	210,124		191,444	191,444	191,444	(18,680)	-8.9%		

**HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET**

		2018-19	2019-20	19-20	2020-21	2020-21	20-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of
		Actual	Actual	FTE	Budget	Projected	Bgt FTE	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
FUNDS 220-299 GRANT FUNDS TOTAL														
RESOURCES														
R1000	Local Sources	490,165	606,841		581,577	581,577		581,577	581,577	581,577	0	0.0%		
R2000	Intermediate Sources	846,712	858,397		1,112,442	1,112,442		1,112,442	1,112,442	1,112,442	(0)	0.0%		
R3000	State Sources	1,008,318	1,204,475		4,406,208	4,406,208		5,780,337	5,780,337	5,780,337	1,374,129	31.2%		
R4000	Federal Sources	2,877,231	2,784,006		3,237,605	3,237,605		10,337,605	10,337,605	10,337,605	7,100,000	219.3%		
R5200	Interfund Transfers	3,855	45,145		75,000	75,000		75,000	75,000	75,000	-	0.0%		
	Subtotal Resources	5,226,280	5,498,864		9,412,832	9,412,832		17,886,961	17,886,961	17,886,961	8,474,129	90.0%		
R5400	Beginning Fund Balance	852,205	804,090		953,206	953,206		6,139	6,139	6,139	(947,067)	-99.4%		
	Total Resources	6,078,485	6,302,955		10,366,038	10,366,038		17,893,100	17,893,100	17,893,100	7,527,062	72.6%		
EXPENDITURES BY FUNCTION														
1000	Instruction													
100	Salaries	1,837,114	1,993,628	29.91	3,105,727	3,105,727	29.91	2,636,890	2,636,890	2,636,890	(468,837)	-15.1%	50.56	
200	Benefits	1,057,408	1,246,500		1,964,319	1,964,319		1,735,775	1,735,775	1,735,775	(228,544)	-11.6%		
300	Purchased Services	385,467	317,758		425,384	425,384		2,592,109	2,592,109	2,592,109	2,166,725	509.4%		
400	Supplies and Materials	372,564	257,936		994,663	994,663		7,776,326	7,776,326	7,776,326	6,781,662	681.8%		
500	Capital Outlay	123,726	-		975	975		-	-	-	(975)	-100.0%		
600	Other Goods and Services	150	-		-	-		-	-	-	-	na		
	Total Instruction	3,776,429	3,815,822	29.91	6,491,068	6,491,068	29.91	14,741,100	14,741,100	14,741,100	8,250,032	127.1%	50.56	
2000	Support Services													
100	Salaries	644,824	622,802	7.81	1,470,386	1,470,386	7.81	1,248,756	1,248,756	1,248,756	(221,631)	-15.1%	17.21	
200	Benefits	359,072	385,499		931,264	931,264		706,901	706,901	706,901	(224,363)	-24.1%		
300	Purchased Services	133,629	83,893		391,820	391,820		150,000	150,000	150,000	(241,820)	-61.7%		
400	Supplies and Materials	80,373	79,665		374,767	374,767		400,000	400,000	400,000	25,233	6.7%		
500	Capital Outlay	-	7,000		-	-		-	-	-	-	na		
600	Other Goods and Services	201,639	234,443		525,593	525,593		494,343	494,343	494,343	(31,250)	-5.9%		
	Total Support Services	1,419,537	1,413,301	7.81	3,693,831	3,693,831	7.81	3,000,000	3,000,000	3,000,000	(693,831)	-18.8%	17.21	
3000	Enterprise & Community Services													
100	Salaries	10,631	9,694		6,349	6,349		5,250	5,250	5,250	(1,099)	-17.3%	-	
200	Benefits	4,735	4,900		4,070	4,070		3,630	3,630	3,630	(440)	-10.8%		
300	Purchased Services	14,910	13,261		15,832	15,832		3,950	3,950	3,950	(11,882)	-75.1%		
400	Supplies and Materials	44,297	47,625		73,749	73,749		64,170	64,170	64,170	(9,579)	-13.0%		
500	Capital Outlay	-	-		-	-		-	-	-	-	na		
600	Other Goods and Services	-	-		-	-		-	-	-	-	na		
	Total Enterprise & Community Services	74,573	75,480	-	100,000	100,000	-	77,000	77,000	77,000	(23,000)	-23.0%	-	
5200	Interfund Transfers	3,855	45,145		75,000	75,000		75,000	75,000	75,000	-	0.0%		
	Total Expenditures	5,274,395	5,349,748	37.72	10,359,899	10,359,899	37.72	17,893,100	17,893,100	17,893,100	7,533,201	72.7%	67.78	
	Total Unappropriated Ending Fund Balance	804,090	953,206		6,139	6,139		-	-	-	(6,139)	-100.0%		

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 2020-21 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
2021-22 ADOPTED BUDGET

		2018-19	2019-20	19-20	2020-21	2020-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of	
		Actual	Actual	FTE	Budget	Projected	Bgt FTE	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
FUND 300 DEBT SERVICE														
RESOURCES														
R1000	Local Sources	4,399,478	4,613,652		4,093,321	4,093,321		4,693,900	4,693,900	4,693,900	600,579	14.7%		
R5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Subtotal Resources	4,399,478	4,613,652		4,093,321	4,093,321		4,693,900	4,693,900	4,693,900	600,579	14.7%		
R5400	Beginning Fund Balance	258,624	372,351		479,379	560,603		-	-	-	(560,603)	-100.0%		
	Total Resources	4,658,101	4,986,003		4,572,700	4,653,924		4,693,900	4,693,900	4,693,900	39,976	0.9%		
EXPENDITURES BY FUNCTION														
5000	Debt Service													
610	Principal Payments	1,845,000	2,040,000		2,245,000	2,245,000		2,450,000	2,450,000	2,450,000	205,000	9.1%		
620	Regular Interest	2,440,750	2,385,400		2,327,700	2,327,700		2,243,900	2,243,900	2,243,900	(83,800)	-3.6%		
	Total Debt Service	4,285,750	4,425,400		4,572,700	4,572,700		4,693,900	4,693,900	4,693,900	121,200	2.7%		
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	4,285,750	4,425,400		4,572,700	4,572,700		4,693,900	4,693,900	4,693,900	121,200	2.7%		
Total Unappropriated Ending Fund Balance		372,351	560,603		-	81,224		-	-	-	(81,224)	-100.0%		

Hood River County School District
2021-22 Schedule of General Obligation Bond and Interest Redemption Requirements

Fiscal Yr	GO Bonds Issued 2016	
	Principal Due 6/15	Interest Due 12/15 & 6/15
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
	<u>58,480,000</u>	<u>19,567,900</u>

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
2021-22 ADOPTED BUDGET

		2018-19	2019-20	19-20	2020-21	2020-21	20-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of
		Actual	Actual	FTE	Budget	Projected	Bgt FTE	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
FUND 4XX CAPITAL CONSTRUCTION AND IMPROVEMENTS FUNDS TOTAL														
RESOURCES														
R1000	Local Sources	1,556,012	616,950		461,000	555,000		330,000	330,000	330,000	(225,000)	-40.5%		
R3000	State Sources	1,089,416	1,084,203		780,488	780,488		-	-	-	(780,488)	-100.0%		
R5000	Other Sources	57,715	-		-	-		-	-	-	-	na		
R5200	Interfund Transfers	91,650	66,589		50,000	50,000		-	-	-	(50,000)	-100.0%		
	Subtotal Resources	2,794,792	1,767,742		1,291,488	1,385,488		330,000	330,000	330,000	(1,055,488)	-76.2%		
R5400	Beginning Fund Balance	47,814,311	18,796,364		5,079,828	5,092,501		3,209,514	3,209,514	3,209,514	(1,882,987)	-37.0%		
	Total Resources	50,609,103	20,564,106		6,371,316	6,477,989		3,539,514	3,539,514	3,539,514	(2,938,475)	-45.4%		
EXPENDITURES BY FUNCTION														
4000	Facilities Acquisition & Construction													
300	Purchased Services	2,091,591	1,098,234		311,781	243,730		-	-	-	(243,730)	-100.0%		
400	Supplies and Materials	-	454,200		25,131	25,131		-	-	-	(25,131)	-100.0%		
500	Capital Outlay	29,618,683	13,850,060		5,577,912	2,949,614		3,484,714	3,484,714	3,484,714	535,100	18.1%		
600	Other Goods and Services	22,415	2,520		291	-		-	-	-	-	na		
	Total Facilities Acquisition & Construct	31,732,689	15,405,015		5,915,115	3,218,475		3,484,714	3,484,714	3,484,714	266,239	8.3%		
5200	Interfund Transfers	80,050	66,589		50,000	50,000		-	-	-	(50,000)	-100.0%		
	Total Expenditures	31,812,739	15,471,604		5,965,115	3,268,475		3,484,714	3,484,714	3,484,714	216,239	6.6%		
	Total Unappropriated Ending Fund Balance	18,796,364	5,092,502		406,201	3,209,514		54,800	54,800	54,800	(3,154,714)	-98.3%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET

		2018-19	2019-20	19-20	2020-21	2020-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of
		Actual	Actual	FTE	Budget	Projected	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
FUND 400 CAPITAL CONSTRUCTION													
RESOURCES													
R1000	Local Sources	1,174,400	302,571		255,000	255,000	5,000	5,000	5,000	(250,000)	-98.0%		
R53XX	Other Sources	57,715	-		-	-	-	-	-	-	na		
R5200	Interfund Transfers	91,650	66,589		50,000	50,000	-	-	-	(50,000)	-100.0%		
	Subtotal Resources	1,323,765	369,160		305,000	305,000	5,000	5,000	5,000	(300,000)	-98.4%		
R5400	Beginning Fund Balance	45,329,631	16,071,974		2,369,463	2,369,463	1,082,155	1,082,155	1,082,155	(1,287,308)	-54.3%		
	Total Resources	46,653,395	16,441,134		2,674,463	2,674,463	1,087,155	1,087,155	1,087,155	(1,587,308)	-59.4%		
EXPENDITURES BY FUNCTION													
4000	Facilities Acquisition & Construct												
300	Purchased Services	1,834,720	992,523		266,635	198,584	-	-	-	(198,584)	-100.0%		
400	Supplies & Materials	-	454,200		25,131	25,131	-	-	-	(25,131)	-100.0%		
500	Capital Outlay	28,724,761	12,623,963		2,382,406	1,368,593	1,087,155	1,087,155	1,087,155	(281,438)	-20.6%		
600	Other Goods and Services	21,940	985		291	-	-	-	-	-	na		
	Total Facilities Acquisition & Construct	30,581,421	14,071,672		2,674,463	1,592,308	1,087,155	1,087,155	1,087,155	(505,153)	-31.7%		
5200	Interfund Transfers	-	-		-	-	-	-	-	-	na		
	Total Expenditures	30,581,421	14,071,672		2,674,463	1,592,308	1,087,155	1,087,155	1,087,155	(505,153)	-31.7%		
	Total Unappropriated Ending Fund Balance	16,071,974	2,369,463		-	1,082,155	-	-	-	(1,082,155)	-100.0%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET

		2018-19	2019-20	19-20	2020-21	2020-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of
		Actual	Actual	FTE	Budget	Projected	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
FUND 401 CONSTRUCTION EXCISE TAX FUND													
RESOURCES													
R1000	Local Sources	312,567	247,887		156,000	250,000	275,000	275,000	275,000	25,000	10.0%		
R5200	Interfund Transfers	-	-		-	-	-	-	-	-	na		
	Subtotal Resources	312,567	247,887		156,000	250,000	275,000	275,000	275,000	25,000	10.0%		
R5400	Beginning Fund Balance	1,733,210	2,029,957		2,162,497	2,170,370	1,716,358	1,716,358	1,716,358	(454,012)	-20.9%		
	Total Resources	2,045,777	2,277,844		2,318,497	2,420,370	1,991,358	1,991,358	1,991,358	(429,012)	-17.7%		
EXPENDITURES BY FUNCTION													
4000	Facilities Acquisition & Construct												
300	Purchased Services	15,820	97,186		45,146	45,146	-	-	-	(45,146)	-100.0%		
400	Supplies & Materials	-	-		-	-	-	-	-	-	na		
500	Capital Outlay	-	10,288		2,273,351	658,866	1,991,358	1,991,358	1,991,358	1,332,492	202.2%		
600	Other Goods and Services	-	-		-	-	-	-	-	-	na		
	Total Facilities Acquisition & Construct	15,820	107,474		2,318,497	704,012	1,991,358	1,991,358	1,991,358	1,287,346	182.9%		
5200	Interfund Transfers	-	-		-	-	-	-	-	-	na		
	Total Expenditures	15,820	107,474		2,318,497	704,012	1,991,358	1,991,358	1,991,358	1,287,346	182.9%		
Total Unappropriated Ending Fund Balance		2,029,957	2,170,370		-	1,716,358	-	-	-	(1,716,358)	-100.0%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET

		2018-19	2019-20	19-20	2020-21	2020-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of	
		Actual	Actual	FTE	Budget	Projected	Bgt FTE	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
FUND 402 ENERGY PROJECTS														
RESOURCES														
R1000	Local Sources	69,044	66,492		50,000	50,000		50,000	50,000	50,000	-		0.0%	
R5200	Interfund Transfers	-	-		-	-		-	-	-	-		na	
	Subtotal Resources	69,044	66,492		50,000	50,000		50,000	50,000	50,000	-		0.0%	
R5400	Beginning Fund Balance	15,903	4,897		-	4,800		4,800	4,800	4,800	-		0.0%	
	Total Resources	84,947	71,389		50,000	54,800		54,800	54,800	54,800	-		0.0%	
EXPENDITURES BY FUNCTION														
4000	Facilities Acquisition & Construction													
300	Purchased Services	-	-		-	-		-	-	-	-		na	
500	Capital Outlay	-	-		-	-		-	-	-	-		na	
	Total Facilities Acquisition & Construct	-	-		-	-		-	-	-	-		na	
5200	Interfund Transfers	80,050	66,589		50,000	50,000		-	-	-	(50,000)		-100.0%	
	Total Expenditures	80,050	66,589		50,000	50,000		-	-	-	(50,000)		-100.0%	
	Total Unappropriated Ending Fund Balance	4,897	4,800		-	4,800		54,800	54,800	54,800	50,000		1041.7%	

HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET

		2018-19	2019-20	19-20	2020-21	2020-21	20-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of
		Actual	Actual	FTE	Budget	Projected	Bgt FTE	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	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	689,535		547,868	547,868		406,201	406,201	406,201	(141,667)	-25.9%		
	Total Resources	735,568	689,535		547,868	547,868		406,201	406,201	406,201	(141,667)	-25.9%		
EXPENDITURES BY FUNCTION														
4000	Facilities Acquisition & Construction													
300	Purchased Services	10,557	-		-	-		-	-	-	-	-	-	na
500	Capital Outlay	35,000	141,667		141,667	141,667		406,201	406,201	406,201	264,534	186.7%		
600	Other Goods & Services	475	-		-	-		-	-	-	-	-	-	na
	Total Facilities Acquisition & Construct	46,032	141,667		141,667	141,667		406,201	406,201	406,201	264,534	186.7%		
5200	Interfund Transfers	-	-		-	-		-	-	-	-	-	-	na
	Total Expenditures	46,032	141,667		141,667	141,667		406,201	406,201	406,201	264,534	186.7%		
Total Unappropriated Ending Fund Balance		689,535	547,868		406,201	406,201		-	-	-	(406,201)	-100.0%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET

		2018-19	2019-20	19-20	2020-21	2020-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of
		Actual	Actual	FTE	Budget	Projected	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
FUND 404 SEISMIC PROJECTS FUND													
RESOURCES													
R3000	State Sources	694,744	1,084,203		780,488	780,488	-	-	-	(780,488)	-100.0%		
R5200	Interfund Transfers	-	-		-	-	-	-	-	-	na		
	Subtotal Resources	694,744	1,084,203		780,488	780,488	-	-	-	(780,488)	-100.0%		
R5400	Beginning Fund Balance	-	-		-	-	-	-	-	-	na		
	Total Resources	694,744	1,084,203		780,488	780,488	-	-	-	(780,488)	-100.0%		
EXPENDITURES BY FUNCTION													
4000	Facilities Acquisition & Construction												
300	Purchased Services	222,067	8,525		-	-	-	-	-	-	na		
500	Capital Outlay	472,677	1,074,142		780,488	780,488	-	-	-	(780,488)	-100.0%		
600	Other Goods & Services	-	1,535		-	-	-	-	-	-	na		
	Total Facilities Acquisition & Construct	694,744	1,084,202		780,488	780,488	-	-	-	(780,488)	-100.0%		
5200	Interfund Transfers	-	-		-	-	-	-	-	-	na		
	Total Expenditures	694,744	1,084,202		780,488	780,488	-	-	-	(780,488)	-100.0%		
Total Unappropriated Ending Fund Balance		-	1		-	-	-	-	-	-	na		

HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET

		2018-19	2019-20	19-20	2020-21	2020-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of	
		Actual	Actual	FTE	Budget	Projected	Bgt FTE	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
FUND 405 STATE MATCH GRANT														
RESOURCES														
R3000	State Sources	394,671	-	-	-	-	-	-	-	-	-	-	na	
R5200	Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	na	
	Subtotal Resources	394,671	-	-	-	-	-	-	-	-	-	-	na	
R5400	Beginning Fund Balance	-	-	-	-	-	-	-	-	-	-	-	na	
	Total Resources	394,671	-	-	-	-	-	-	-	-	-	-	na	
EXPENDITURES BY FUNCTION														
4000	Facilities Acquisition & Construction													
300	Purchased Services	8,427	-	-	-	-	-	-	-	-	-	-	na	
500	Capital Outlay	386,245	-	-	-	-	-	-	-	-	-	-	na	
	Total Facilities Acquisition & Construct	394,671	-	-	-	-	-	-	-	-	-	-	na	
5200	Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	na	
	Total Expenditures	394,671	-	-	-	-	-	-	-	-	-	-	na	
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-	-	-	-	-	na	

Summary of Interfund Transfers

HOOD RIVER COUNTY SCHOOL DISTRICT
2021-22 ADOPTED BUDGET

	2018-19	2019-20	19-20	2020-21	2020-21	20-21	2021-22	2021-22	2021-22	Incr(Decr)	% Chg	21-22	% of
	Actual	Actual	FTE	Budget	Projected	Bgt FTE	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
SUMMARY OF INTERFUND TRANSFERS													
R5200	Interfund Transfers In												
	TT 100 GF from 207 Biennial Reserve	750,000	-	1,343,040	1,343,040		2,125,887	2,125,887	2,125,887	782,847	58.3%		
	TT 200 Nutrition Services from 100 GF	-	21,673	-	-		-	-	-	-	na		
	TT 205 Community Ed from 100 GF	59,604	400,000	-	-		-	-	-	-	na		
	TT 220-299 Grants from 220-299 Grants	3,855	45,145	-	-		75,000	75,000	75,000	75,000	na		
	TT 400 Capital Projects from 204 Student Body	11,600	-	-	-		-	-	-	-	na		
	TT 400 Capital Projects from subfund 402	80,050	66,589	50,000	50,000		-	-	-	(50,000)	-100.0%		
	TOTAL	905,108	533,407	1,393,040	1,393,040		2,200,887	2,200,887	2,200,887	807,847	58.0%		
5200	Interfund Transfers Out												
	TF 100 GF to 205 Community Ed	59,604	400,000	-	-		-	-	-	-	na		
	TF 100 GF to 200 Nutrition Services	-	21,673	-	-		-	-	-	-	na		
	TF 204 Student Body Fund to 400 GF	11,600	-	-	-		-	-	-	-	na		
	TF 207 Oper Reserve (SSF) to 100 GF	750,000	-	1,343,040	1,343,040		2,125,887	2,125,887	2,125,887	782,847	58.3%		
	TF 220-299 Grants to 220-299 Grants	3,855	45,145	-	-		75,000	75,000	75,000	75,000	na		
	TF 402 to 400 Capital Projects	80,050	66,589	50,000	50,000		-	-	-	(50,000)	-100.0%		
	TOTAL	905,108	533,407	1,393,040	1,393,040		2,200,887	2,200,887	2,200,887	807,847	58.0%		
	NET INTERFUND TRANSFERS	-	-	-	-		-	-	-	-	na		

Supplemental Information

**Hood River County School District
2021-22 Schedule of Principal and Interest Requirements for PERS Pension Bonds**

Fiscal Year	Series 2011		Series 2004		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
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
	<u>9,690,000</u>	<u>2,210,288</u>	<u>6,915,000</u>	<u>1,572,569</u>	<u>16,605,000</u>	<u>3,782,857</u>

Hood River County School District
2021-22 Schedule of Principal and Interest Requirements for Qualified School Construction Bonds

2010 QSCB

Fiscal Year	Principal	Interest
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
	<u>1,250,000</u>	<u>74,100</u>

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

Classified Salary Schedule 2020-21

1.0% increase from 2019-20

	Job Classification	1	2	3	4	5 (+5%)	6 (+10%)
1	Teacher Assistant	\$12.00	\$12.09	\$12.70	\$13.33	\$14.00	\$14.66
2	Para-Professional (1)	\$16.58	\$17.43	\$18.30	\$19.21	\$20.17	\$21.13
3	Para-Professional w/3% differential (5)	\$17.08	\$17.95	\$18.87	\$19.80	\$20.79	\$21.78
4	Media Assistant	\$15.05	\$15.80	\$16.58	\$17.43	\$18.30	\$19.17
5	Instructional Assistant/Campus Security/CNA	\$15.05	\$15.80	\$16.58	\$17.43	\$18.30	\$19.17
6	Instructional Asst/Media Asst w/3% diff (5)	\$15.50	\$16.27	\$17.08	\$17.95	\$18.85	\$19.75
7	Bus Driver-Standby	\$12.42	\$12.42	\$12.42	\$12.42	\$13.04	\$13.66
8	Bus Driver-Regular	\$15.82	\$16.59	\$17.44	\$18.31	\$19.23	\$20.14
9	Transportation Service Person 1	\$16.46	\$17.28	\$18.15	\$19.06	\$20.01	\$20.97
10	Transportation Maintenance Technician	\$20.77	\$21.80	\$22.90	\$24.04	\$25.24	\$26.44
11	Kitchen Helper	\$12.00	\$12.00	\$12.43	\$13.05	\$13.70	\$14.36
12	Assistant Cook	\$12.15	\$12.77	\$13.40	\$14.07	\$14.77	\$15.48
13	First Cook	\$13.27	\$13.94	\$14.65	\$15.38	\$16.15	\$16.92
14	Cook Manager I	\$13.65	\$14.33	\$15.05	\$15.80	\$16.59	\$17.38
15	Cook Manager II	\$14.58	\$15.32	\$16.09	\$16.90	\$17.75	\$18.59
16	Cook Manager III	\$16.22	\$17.03	\$17.91	\$18.79	\$19.73	\$20.67
17	Custodian I	\$14.63	\$15.36	\$16.12	\$16.94	\$17.79	\$18.63
18	Custodian II	\$15.38	\$16.13	\$16.95	\$17.79	\$18.68	\$19.57
19	Head Custodian I	\$16.16	\$16.97	\$17.82	\$18.71	\$19.65	\$20.58
20	Head Custodian II	\$16.96	\$17.80	\$18.69	\$19.62	\$20.60	\$21.58
21	Head Custodian III	\$19.12	\$20.08	\$21.09	\$22.13	\$23.24	\$24.34
22	Maintenance I / Courier	\$15.59	\$16.38	\$17.20	\$18.06	\$18.96	\$19.87
23	Maintenance II	\$17.10	\$17.97	\$18.88	\$19.81	\$20.80	\$21.79
24	Maintenance III	\$18.81	\$19.76	\$20.73	\$21.77	\$22.86	\$23.95
25	Maintenance III with LME license	\$21.46	\$22.53	\$23.66	\$24.85	\$26.09	\$27.34
26	Secretary I	\$13.45	\$14.14	\$14.85	\$15.58	\$16.36	\$17.14
27	Secretary II	\$15.50	\$16.27	\$17.08	\$17.95	\$18.85	\$19.75
28	Secretary/Bookkeeper	\$15.60	\$16.40	\$17.22	\$18.07	\$18.97	\$19.88
29	Bookkeeper-High School	\$15.77	\$16.55	\$17.40	\$18.26	\$19.17	\$20.09
30	District Athletics & HRVHS Activities Secretary	\$16.27	\$17.09	\$17.94	\$18.85	\$19.79	\$20.74
31	Special Education & Student Services Secretary	\$16.69	\$17.35	\$18.06	\$18.77	\$19.71	\$20.65
32	Office Manager - HRVHS / Migrant / Transportation	\$17.55	\$18.43	\$19.36	\$20.31	\$21.33	\$22.34
33	Federal Programs & Curriculum Administrative Assistant	\$17.87	\$18.55	\$19.32	\$20.08	\$21.08	\$22.09
34	District Accounts Payable Specialist	\$18.19	\$18.94	\$19.67	\$20.48	\$21.50	\$22.53
35	Computer / Information Support Assistant	\$15.05	\$15.80	\$16.58	\$17.43	\$18.30	\$19.17
36	Computer / Information Support Technician	\$19.75	\$20.59	\$21.47	\$22.38	\$23.50	\$24.62
37	Computer / Information Support Coordinator	\$25.55	\$26.81	\$28.16	\$29.57	\$31.05	\$32.53
38	Network Coordinator (Salaried, FLSA exempt)	N/A	N/A	N/A	N/A	N/A	N/A
39	Prime Time Site Director	\$13.09	\$13.74	\$14.42	\$15.14	\$15.90	\$16.65
40	Hazardous Materials Supervisor	\$24.22	\$25.43	\$26.70	\$28.04	\$29.44	\$30.84
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%		
<p>*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.</p> <p>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.</p>							

Hood River County School District
Appendix - Confidential Pay Schedule for 2020-21

Hourly Rate	Step 1	Step 2	Step 3	Step 4	5%	10%
Payroll & Benefits Specialist Assistant	18.26	19.01	19.76	20.56	21.59	22.62
Human Resources Assistant	18.26	19.01	19.76	20.56	21.59	22.62
Accounting Specialist	21.64	22.54	23.43	24.37	25.59	26.81
Human Resources Specialist	21.64	22.54	23.43	24.37	25.59	26.81
Payroll & Benefits Specialist	21.64	22.54	23.43	24.37	25.59	26.81
Superintendent's Administrative Assistant	22.37	23.22	24.17	25.14	26.40	27.65
Staff Accountant	29.97	31.16	32.41	33.69	35.37	37.06
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	Activities	%
Hood River Valley High School				Hood River Valley High School	
Baseball - Head	14.0%			Class Advisor	
Assistant Coach	9.8%			Freshman	* 2.0%
Football - Head	15.0%			Sophomore	* 2.0%
Assistant Coach	9.8%			Junior	4.0%
Volleyball - Head		14.0%		Senior	4.0%
Assistant Coach		9.8%		Earth Club	* 1.0%
Softball - Head		14.0%		FBLA	4.0%
Assistant Coach		9.8%		FFA Advisor	6.0%
Basketball - Head	15.0%	15.0%		Forensics	9.0%
Assistant Coach	9.8%	9.8%		French Club	* 1.0%
Soccer - Head	14.0%	14.0%		Letter Winners	* 2.0%
Assistant Coach	9.8%	9.8%		Link Crew Leader	* 2.0%
Tennis - Head	10.0%	10.0%		MECHA	* 1.0%
Golf Head	10.0%	10.0%		Mock Trial	* 2.0%
Lacrosse - Head	14.0%	14.0%		Model UN/Presidential Convention	* 2.0%
Track - Head			14.0%	National Honor Society	* 2.0%
Assistant Coach			9.8%	Newspaper	8.0%
Wrestling - Head			14.0%	OSSOM	4.0%
Assistant Coach			9.8%	Stagecraft	4.0%
Cross Country - Head			10.0%	Student Council	4.0%
Assistant Coach			7.0%	Yearbook	8.0%
Swimming - Head			14.0%	Youth in Government	* 2.0%
Assistant Coach			9.8%	Drama	
Rally - Head			9.0%	Head	6.0%
Ski Coach - Head			14.0%	Assistant	* 2.0%
Assistant Coach			9.8%	Music	
Drill/Dance Team – Head			8.0%	Instrumental	9.0%
District Athletic Director			20.0%	Vocal	10.0%
				Pep Band	6.0%
				Activities Director	11.0%
Middle Schools - Wy'east - HRMS-CL				Total HRVHS Activity Staff	
Football - Wy (4) HRMS (4)	6.0%				
Volleyball - Wy (3) HRMS (3) CL (1)		6.0%		Middle Schools	
Basketball - Wy (6) HRMS (6) CL (2)	6.0%	6.0%		Student Council - Wy'east (1) HRMS (1)	* 2.0%
Wrestling - Wy (2) HRMS (2)			6.0%	WEB - Wy'east (2) HRMS (2)	* 2.0%
Track - Wy (3) HRMS (3) CL (0)			6.0%	Yearbook - Wy'east (1) HRMS (1)	* 2.0%
Cross Country - Wy (1) HRMS (1) CL (1)			6.0%	Drama - Wy'east (1) HRMS (1)	* 2.0%
Athletic Director - Wy'east (1) HRMS (1)			8.0%	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

2020-2021

Range	Days	Step 1	Step 2	Step 3
Principals & Assistant Principals:				
1 High School Principal	230	\$118,777	\$119,965	\$121,164
2 Middle School Principal	220	\$108,633	\$109,717	\$110,816
3 Elementary School Principal	215	\$103,524	\$104,559	\$105,605
4 Alternative School Principal	215	\$103,524	\$104,559	\$105,605
5 High School Assistant Principal	220	\$103,435	\$104,467	\$105,514
6 Middle School Assistant Principal	215	\$96,603	\$97,571	\$98,545
16 Elementary School Assistant Principal	215	\$89,320	\$90,213	\$91,115
Directors and Supervisors:				
7 Community Education Director	235	\$64,138	\$64,779	\$65,428
8 Custodial Services Supervisor	240	\$72,804	\$73,532	\$74,267
9 Operations Director	240	\$83,724	\$84,561	\$85,408
10 Nutrition Services Director	230	\$71,639	\$72,355	\$73,080
11 Technology Director	230	\$96,603	\$97,571	\$98,545
5 Director of Equity and Family Partnerships	220	\$103,435	\$104,467	\$105,514

Administrator Salary Schedule - Cabinet

2020-2021

Range	Days	Step 1	Step 2	Step 3
12 Director of Curriculum & Instruction	230	\$118,777	\$119,965	\$121,164
13 Director of Special Education and Student Services	230	\$118,777	\$119,965	\$121,164
14 Director of Human Resources	230	\$118,777	\$119,965	\$121,164
15 Chief Financial Officer	230	\$118,777	\$119,965	\$121,164

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 fairly 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 for 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



Proposed Budget Committee Motions
Fiscal Year 2021-22

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 \$ 1.25 (\$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 \$4,809,168 for the Debt Service Fund.

Hankins Ellie

Motion made by: Dale Hill Motion seconded by: Corinda ~~Hankins~~

Passed/failed: passed

Sarah Cordeiro Spahr 5.4.21
 Budget Committee Chair Date

[Signature] May 4, 2021
 Budget Officer Date



HOOD RIVER COUNTY
SCHOOL DISTRICT

Excellence. Every student. Every day.

Proposed Budget Committee Motions
Fiscal Year 2021-22

Proposed Motion #2

I move to approve the Hood River County School District budget for the 2021-22 fiscal year ending June 30, 2022 in the total appropriations amount of \$86,487,490 and the total appropriations per fund, as shown below; total amount reserved for future expenditure of \$2,801,809; and total unappropriated ending fund balances of \$3,484,011 for a total budget of \$92,773,309.

2021-22 Budget Appropriations by Fund	Total
100 General Fund	\$54,638,808
200 Food Service Fund	1,600,106
204 Student Body Funds	1,710,476
205 Community Education Fund	70,375
207 Biennial Reserve Fund	2,125,887
210 Unemployment Fund	60,000
212 Bus Replacement Fund	210,124
2XX Grant Funds	17,893,100
300 Debt Service Fund	4,693,900
4XX Capital Construction & Improvements Funds	3,484,714
Total Appropriations, All Funds	\$86,487,490
Total Amount Reserved for Future Expenditure, All Funds	\$2,801,809
Total Unappropriated Ending Fund Balances, All Funds	\$3,484,011
Total Budget	\$92,773,309

Motion made by: Julia Garcia-Ramirez Motion seconded by: Lane Adams
Passed/failed: _____

Sarah Cordeiro Spink 5.4.21
Budget Committee Chair Date
[Signature] May 4, 2021
Budget Officer Date

**HOOD RIVER COUNTY SCHOOL DISTRICT
RESOLUTION 20-21/11**

**Resolutions Adopting the Fiscal Year 2021-22 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 2021-22, as approved by the Budget Committee on May 4, 2021, in the total amount of \$86,487,490 for appropriations, \$2,801,809 for the amount reserved for future expenditure and \$3,484,011 for the total unappropriated ending fund balances, for a total budget of \$92,773,309; and now on file in the District Office.

Resolution Making Appropriations

Be it resolved that the amounts for the fiscal year beginning July 1, 2021, and for the purposes shown below are hereby appropriated as follows:

2020-21 Budget	Amount
General Fund 100	
Instruction	\$32,986,804
Support Services	21,011,332
Community Services	0
Debt Service	264,374
Interfund Transfers	0
Contingency	376,297
Total General Fund Appropriations	\$54,638,808
Amount Reserved for Future Expenditure	1,505,489
Unappropriated Ending Fund Balance	2,509,147
Total Budget Requirements	\$58,653,444
Food Service Fund 200	
Enterprise and Community Services	\$1,600,106
Total Appropriation	\$1,600,106
Unappropriated Ending Fund Balance	490,894
Total Budget Requirements	\$2,091,000
Student Body Funds 204	
Instruction	\$1,710,476
Total Appropriation	\$1,710,476
Community Education Fund 205	

Enterprise and Community Services	\$70,375
Total Appropriations	\$70,375
Biennial Reserve Fund 207	
Interfund Transfers	\$2,125,887
Total Appropriations	\$2,125,887
Amount Reserved for Future Expenditure	1,296,320
Total Budget Requirements	\$3,422,207
Unemployment Fund 210	
Support Services	\$60,000
Total Appropriation	\$60,000
Unappropriated Ending Fund Balance	237,725
Total Budget Requirements	\$297,725
Bus Replacement Fund 212	
Support Services	\$210,124
Total Appropriation	\$210,124
Unappropriated Ending Fund Balance	\$191,444
Total Budget Requirements	\$401,568
Grant Fund 2XX	
Instruction	\$14,741,100
Support Services	3,000,000
Enterprise and Community Services	77,000
Interfund Transfers	75,000
Total Appropriations	\$17,893,100
Debt Service Fund 300	
Debt Service	\$4,693,900
Total Appropriation	\$4,693,900
Capital Construction & Improvements Fund 4XX	
Facilities Acquisition and Construction	\$3,484,714
Total Appropriation	\$3,484,714
Unappropriated Ending Fund Balance	54,800
Total Budget Requirements	\$3,539,514
Total Appropriations, All Funds	\$86,487,490
Amount Reserved for Future Expenditure	2,801,809
Unappropriated Fund Balance, All Funds	3,484,011
Total Adopted Budget Requirements	\$92,773,309

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 2021-22 upon the assessed value of all taxable property within the district:

- (1) At the rate of \$ 1.25 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 \$4,809,168 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 \$ 1.25/\$1,000

Excluded from Limitation

General Obligation Debt Service \$4,809,168

The above resolution statements were approved and declared adopted on this 9th day of June, 2021.

ATTEST:



Chief Administrative Officer-Clerk



Chair of the Board

Motion made by: Chrissy Reitz

Seconded by: Brandi Sheppard

Passed/failed:

Dated: 6/9/21

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

FORM ED-50 2021-2022

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

<u>1011 Eugene St.,</u> <small>Mailing Address of District</small>	<u>Hood River</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97031</u> <small>Zip</small>	<u>July 15, 2021</u> <small>Date Submitted</small>
<u>Douglas R Holmes</u> <small>Contact Person</small>	<u>Chief Financial Officer</u> <small>Title</small>	<u>541.387.5010</u> <small>Daytime Telephone</small>	<u>doug.holmes@hoodriver.k12.or.us</u> <small>Contact Person E-mail</small>	

CERTIFICATION - You **must** check one box if you are subject to local budget law.

- 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	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	\$4.8119	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2. Local option operating tax	2	\$1.2500 per \$1,000	
3. Local option capital project tax	3		
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.		\$4,809,168
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$4,809,168

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

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
Bond Issue 1	2,450,000.00	2,243,900.00	4,693,900.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total B			4,693,900.00
Total Bond (A + B)			4,693,900.00

Bond Levy = (\$4,693,900 debt service less \$0 beginning fund balance less \$80,000 pr yr taxes less \$50,000 interest) / .949 collections rate) = \$4,809,168

Total Bonds

Total A	=	<u>\$0.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$0</u> (enter on line 4a on the front)
Total A + B	=	<u>\$4,693,900.00</u>		0 %		\$0		
Total B	=	<u>\$4,693,900.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$4,809,168</u> (enter on line 4b on the front)
Total A + B	=	<u>\$4,693,900.00</u>		100 %		<u>\$4,809,168</u>		
							Total Bond Levy	<u><u>\$4,809,168</u></u> (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	=	<u>\$ 9,850.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$ 3,817.83</u> (enter on line 4a on the front)
Total A + B	=	<u>\$ 12,900.00</u>		0.7636 %		<u>\$ 5,000.00</u>		
Total B	=	<u>\$ 3,050.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$ 1,182.17</u> (enter on line 4b on the front)
Total A + B	=	<u>\$ 12,900.00</u>		0.2364 %		<u>\$ 5,000.00</u>		
							Total Bond Levy	<u><u>\$ 5,000.00</u></u> (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, 2021 to June 30, 2022, will be held at Hood River Valley High School Media Center, 1220 Indian Creek Rd, Hood River, OR 97031. The meeting will take place on May 4, 2021 at 6:00 pm. An additional meeting, if needed, is scheduled on May 11 at 6:00 pm at the Hood River Valley High School Media Center. 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 4, 2021 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 Columbia Gorge News, Wednesday, April 07, 2021 and April 14, 2021

For posting online to the District website beginning Saturday, April 07, 2021

Affidavit of Publication

NOTICE OF BUDGET COMMITTEE MEETINGS

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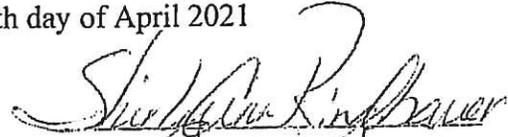
Apr. 7, 14, 2021

#1615

STATE OF OREGON, {SS
County of Hood River

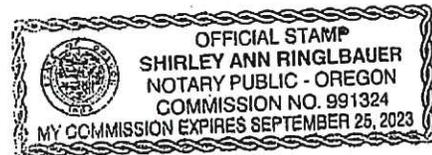
I, Chelsea Marr, being first duly sworn, depose and say that I am the publisher of the Columbia Gorge News, a newspaper of general circulation, printed and published in Salem, Oregon in the aforesaid state and county of Hood River, as defined by ORS 193.010 and 193.020 and that **Notice of Budget Committee Meeting**, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper two times in the following issues:
April 7, 14, 2021

Subscribed and sworn to before me this 14th day of April 2021



Notary Public for Oregon

My commission expires 9-25-23



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 9, 2021 at 6:00 p.m. at Parkdale Elementary, 4880 Van Nuys Dr, Mt. Hood-Parkdale, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 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: Doug Holmes, Chief Financial Officer

Telephone:541-387-5010

Email: doug.holmes@hoodriver.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$33,290,271	\$18,857,641	\$14,452,591
Current Year Property Taxes, other than Local Option Taxes	11,540,861	12,985,232	13,634,494
Current Year Local Option Property Taxes	2,595,239	2,639,491	2,686,433
Other Revenue from Local Sources	8,973,562	8,781,151	8,163,780
Revenue from Intermediate Sources	2,631,860	2,897,716	2,897,716
Revenue from State Sources	36,576,363	38,031,534	36,888,303
Revenue from Federal Sources	4,343,549	4,725,605	11,849,105
Interfund Transfers	533,407	1,468,040	2,200,887
All Other Budget Resources	6,954	14,840	0
Total Resources	\$100,492,067	\$90,401,251	\$92,773,309

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$30,116,061	\$33,497,224	\$32,639,988
Other Associated Payroll Costs	19,437,561	22,155,787	20,318,641
Purchased Services	5,792,885	6,557,133	7,475,984
Supplies & Materials	4,639,628	6,851,587	13,530,423
Capital Outlay	14,088,594	5,829,853	3,748,055
Other Objects (except debt service & interfund transfers)	697,504	1,194,616	1,238,939
Debt Service*	4,688,843	4,836,658	4,958,275
Interfund Transfers*	533,407	1,468,040	2,200,887
Operating Contingency	0	384,531	376,297
Unappropriated Ending Fund Balance & Reserves	20,497,585	7,625,822	6,285,820
Total Requirements	\$100,492,067	\$90,401,251	\$92,773,309

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$36,267,758	\$41,386,917	\$49,438,380
FTE	335.11	334.51	345.85
2000 Support Services	20,291,979	25,749,478	24,281,456
FTE	157.83	159.83	164.18
3000 Enterprise & Community Service	2,807,480	3,034,691	1,747,481
FTE	34.37	33.87	18.41
4000 Facility Acquisition & Construction	15,405,015	5,915,115	3,484,714
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	4,688,843	4,836,658	4,958,275
5200 Interfund Transfers*	533,407	1,468,040	2,200,887
6000 Contingency	0	384,531	376,297
7000 Unappropriated Ending Fund Balance	20,497,585	7,625,822	6,285,820
Total Requirements	\$100,492,067	\$90,401,251	\$92,773,309
Total FTE	527.31	528.21	528.44

* 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 2021-22 Budget Message which provides detail of the District's finances, additions to the District's 2021-22 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 2021-22. The 2021-22 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	\$1.20 per \$1,000	\$1.25 per \$1,000	\$1.25 per \$1,000
Levy For General Obligation Bonds	\$4,503,482	\$4,176,313	\$4,809,168

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$58,480,000	\$0
Other Bonds	\$16,605,000	\$0
Other Borrowings	\$1,250,000	\$0
Total	\$76,335,000	\$0

Affidavit of Publication

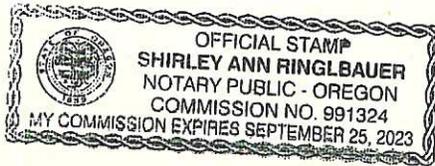
STATE OF OREGON, { SS
County of Hood River

I, Chelsea Marr, being first duly sworn, depose and say that I am the publisher of the Columbia Gorge News, a newspaper of general circulation, printed and published in Salem, Oregon in the aforesaid state and county of Hood River, 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 one time in the following issues:
May 26, 2021

Subscribed and sworn to before me this 26th day of May 2021

Shirley Ann Ringbauer

Shirley Ann Ringbauer
Notary Public for Oregon
My commission expires 9-25-23



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 9, 2021 at 6:00 p.m. at Parkdale Elementary, 4880 Van Nuys Dr, Mt. Hood-Parkdale, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 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: Doug Holmes, Chief Financial Officer Telephone: 541-387-5010 Email: doug.holmes@hoodriver.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$33,290,271	\$18,857,641	\$14,452,591
Current Year Property Taxes, other than Local Option Taxes	11,540,861	12,985,232	13,634,494
Current Year Local Option Property Taxes	2,595,239	2,639,491	2,666,433
Other Revenue from Local Sources	8,973,562	8,781,151	8,163,780
Revenue from Intermediate Sources	2,631,860	2,897,716	2,897,716
Revenue from State Sources	36,576,363	38,031,534	36,888,303
Revenue from Federal Sources	4,343,549	4,725,605	11,849,105
Interfund Transfers	533,407	1,468,040	2,200,887
All Other Budget Resources	6,954	14,840	0
Total Resources	\$100,492,067	\$50,401,251	\$92,773,309

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$30,116,063	\$33,497,224	\$32,639,908
Other Associated Payroll Costs	19,437,561	22,155,787	20,318,641
Purchased Services	5,792,885	6,557,133	7,475,984
Supplies & Materials	4,639,628	6,851,587	13,530,423
Capital Outlay	14,088,594	5,829,853	3,748,055
Other Objects (except debt service & Interfund transfers)	697,504	1,194,616	1,238,939
Debt Service*	4,688,043	4,836,658	4,958,275
Interfund Transfers*	533,407	1,468,040	2,200,887
Operating Contingency	0	384,531	376,297
Unappropriated Ending Fund Balance & Reserves	20,497,585	7,625,822	6,285,820
Total Requirements	\$100,492,067	\$50,401,251	\$92,773,309

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
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Levy For General Obligation Bonds	\$4,503,482	\$4,176,313	\$4,609,168

STATEMENT OF INDEBTEDNESS		
	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$58,480,000	\$0
Other Bonds	\$16,605,000	\$0
Other Borrowings	\$1,250,000	\$0
Total	\$76,335,000	\$0

