



HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

Adopted Budget for 2022-23



**1011 Eugene Street
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
2022-23 Budget
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BUDGET MESSAGE

May 3, 2022

Dear Hood River County School District Budget Committee Members, Colleagues, and the Hood River County Educational Community:

In accordance with Oregon Revised Statute ORS 294.403, I am submitting to you the 2022-2023 Hood River County School District Proposed Budget.

EXCELLENCE, EVERY STUDENT, EVERY DAY

As we near the end of the current school year and plan for 2022-2023, it is important first to recognize the historic events that took place over the past 26 months, and the important work of many to get us where we are today. Educating our students through this pandemic has impacted families, staff, and especially our students. Thank you for your patience, resilience, and continued commitment to the potential and promise of public education. Schools across our state, and much of the world, are facing unprecedented times; the COVID-19 Pandemic has forced schools to be flexible, responsive, and innovative in the way that instruction is delivered, connections with students are made, and school business is conducted. The proposed budget before you continues to support the district's Strategic Plan 2026 core values, goals, strategies and investments, as well as investments for the added challenges resulting from the COVID19 pandemic.

Our Investment Highlights for 2022-2023 Include:

- Targeted investments to increase student achievement and support student health and wellbeing;
- Targeted investments to strengthen partnerships with families and the community;
- Continued investment to ensure equitable opportunities for students to access robust curricular and co-curricular programs;
- Continued targeted professional development, investment in relevant and rigorous curriculum, and training for all staff;
- Targeted investments for capital improvements of district facilities.

Our Investment Challenges for 2022-2023 Include:

- Uncertainty of state & federal K-12 funding;
- The ability to attract, hire, and retain qualified staff.

A PROCESS FOR ENGAGEMENT

In developing the proposed budget, we began by evaluating our current budget, enrollment trends, and staffing levels. Budget preparation began in February when the administration began working on refining the budget planning parameters. In early March, the Oregon Department of Education released the first State School Fund allocation estimate for 2022-2023; which ultimately represents approximately 75% of the district's General Fund revenue. With the initial planning assumptions set, principals and department directors were able to provide input into the budget development and assisted in identifying targeted investments and cost-saving measures.

Before you now, I am submitting a total balanced budget proposal for fiscal year 2022-2023 of \$103,576,305. Included in these figures is the American Rescue Plan Act / Elementary and Secondary School Emergency Relief (ARPA/ESSER) federal funds targeted toward COVID relief totaling approximately \$4.4million; the state funded Student Investment Account at approximately \$3.3million, and High School Success account at approximately \$1.2million and a General Fund budgeted at approximately \$64.4million, representing an increase, as expected, in the second year of the biennium.

In developing this balanced budget, we have made the following assumptions.

Revenue Assumptions:

- State revenue is based on the 2021-2023 State School Fund allocation of \$9.3 billion; equal to approximately \$9835 per ADMw;
- Student enrollment, measured as Average Daily Membership, weighted (ADMw), is expected to slightly decrease this coming school year, however it is expected to slightly higher than 2020-21;
- State and federal grant revenue will be based upon the most recent estimates available, or remain consistent with current year funding.

Expense Assumptions:

- Wage and benefit costs will increase per contractual obligations;
- Strategic investments for curriculum adoption and technology replacement;
- Costs increases for district insurance, utilities, supplies, and purchased services;
- Maintain the current level of programming and support for student participation in enrichment and co-curricular activities;
- Strategic investments for targeted student services;
- Strategic investments for capital projects and facility improvements.

Other Board Planning Assumptions:

- Maintain an Ending Fund Balance of no less than 5.0%, per Board Policy DBDB, with a management objective and board goal to end no less than 8.0%;
- Maintain a Contingency of no less than 0.5% of General Fund operating revenue, net of the beginning fund balance, per Board Policy DBDB;
- Maintain a Biennial Reserve fund greater than 1% of total State School Fund Formula revenues per Board Policy DBDB.

STRATEGIC THINKING FOR 2022-2023 AND BEYOND

During the 2019 Regular Session of the Oregon Legislative Assembly, the state's enactment of HB3427 The Student Success Act made great strides in establishing funds for public education. This act, funded by a new Corporate Activity Tax, included \$200 million to enhance the State School Fund and outlined three district accounts targeted at student success. The Student Investment Account, funded with at least 50% of the tax revenue generated, provided approximately \$3.1million in Special Revenue funds for the Hood River County School District in the 2021-22 school year. After significant stakeholder input and planning, and in line with the Strategic Plan 2026 and Continuous Improvement Plan, these funds have provided support to students,

staff and families in the form of additional full-time employees and materials throughout the district. ODE is currently estimating the district's Student Investment Account allocation for the 2022-2023 school year to be \$3.3million. The district will utilize these funds within the guidelines of the approved grant application.

Annual Comprehensive Financial Report

Financial transparency and active management are priorities for the district. Administration and business staff work on a daily basis to ensure all transactions are handled in accordance with generally accepted accounting principles (GAAP) and strive for excellence. For eight (8) consecutive years the district has earned an unmodified opinion from external auditors. This means we have been given a "clean" opinion with no reservations.

In addition to the external auditor's review, the district's financial stability also permitted a reaffirmed outstanding AA+ (Double A Plus) credit rating from S&P Global Ratings. This impressive underlying rating allowed the district to maintain historically low borrowing rates on publicly traded debt instruments creating a premium value on the bond sale, extending the bond value from \$57million to \$79million.

The Finance Advisory and Capital Project Oversight Committee (FACPOC) meets regularly each month to provide increased communication with the public, staff, and School Board, and to provide for greater citizen involvement. The Hood River County School District Board of Directors authorized the establishment of a FACPOC in 2014. The intent of the committee is to improve the education of the students of the district by monitoring financial issues and trends facing the district. The FACPOC meetings follow public meeting laws.

IN CLOSING

This budget document emphasizes Hood River County School District's best efforts to deliver high quality programs to achieve the district's strategic goals. While the economic outlook of the future is uncertain, through the leadership of our School Board and the support of our staff and stakeholders, the district is in a strong financial position to continue providing excellence, for every student, every day.

I want to thank the Hood River County community, families, and district staff who have consistently supported our efforts to put students at the center of everything we do.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Rich Polkinghorn", with a long horizontal flourish extending to the right.

Rich Polkinghorn
Superintendent of Schools

BUDGET ASSUMPTIONS

The budget presents a financial operating plan for the 2022-23 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 2022-23 budget proposal.

- State School Fund revenue of \$9.299 billion per Governor's Budget
- ESSER III estimated grant allocations of \$4.4 million added to Grants Fund
- Projected Average Daily Membership (ADMr) student enrollment of 3,854.6
- Projected Average Daily Membership Weighted (ADMw) of 4,825.93 with Extended ADMw of 4,858.88 used in State School Fund revenue calculation
- Property tax revenue is expected to increase 8% over 2021-22
- Proposed Local option levy rate of \$1.25 of the \$1.25 limit
- General Fund beginning fund balance of \$6.9 million
- Salary and health insurance based on collective bargaining agreements and estimates
- Exact Public Employees' Retirement System (PERS) membership contribution rates were used for filled positions. Oregon Public Service Retirement Plan (OPSRP) contribution rates were used for vacancies.
- Workers' Compensation insurance rates are projected the same as for 2021-22
- Materials and services increased by 2% for inflation, with fuel as the exception
- Property and liability insurance projected increase of 10%
- Staffing allocations based on projected enrollment of 3854 students
- Contingency reserve for the General Fund is set at 0.5% of operating revenue net of the beginning fund balance
- 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 Hood River County School District (District) negotiated with the Hood River Education Association (HREA) and the Oregon School Employees Association (OSEA) in the 2020-21 fiscal year, the resulting 2.5% increase is reflected in the budget. Employment agreements for administrators and confidential staff are in place through June 30, 2024. 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 2022-23, District

contributions have been estimated using best available information for each employee group. Actual premium contributions for 2022-23 will be calculated after rates are determined by OEGB and released in May. Employees will select health insurance benefit plans for the 2022-23 plan year during the open enrollment period which begins in August for the plan year beginning October 1, 2022. 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 and Medicare combined rate of 7.65% of earnings
 - Social Security employer rate 6.2% of earnings up to \$147,000 for 2022
 - Medicare employer rate of 1.45% of earnings with no limit on earnings

- 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 and 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%
 - 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 2021-22 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. 2022-23 estimated rates:
 - Experience Mod 0.0123
 - Class 7380 School-Bus Drivers Rate 0.0384
 - Class 8868 School-Professional Employees & Clerical Rate 0.0033
 - Class 9101 School-All Other Employees Rate 0.0251
 - Class 9349 School-Cafeteria/Kitchen Employees Rate 0.0224
- Workers' Benefit Fund Assessment 2022 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 1.97% of wages up to the 2022 Annual Wage Base of \$47,700.

Contingency

Contingency for the General Fund is budgeted at \$287,577.76 or 0.5% of operating revenue and is equal to the minimum required reserve set by the Board of 0.5% of operating revenue net of the beginning fund balance. 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.

BUDGET CALENDAR

July 14, 2021	Board Meeting 6:30 p.m. Appoint Budget Officer Announce Budget Committee Vacancies
August 25, 2021	Board Meeting 6:30 p.m. Approve Budget Calendar
November 10, 2021	Board Meeting 6:30 p.m. Appoint Budget Committee members to fill vacancies
February/March/April, 2022	Budget Development. District Administration will develop a recommended budget based on the strategic plan, student outcome analysis, best-practice research, and stakeholder input.
April 6, 2022	Publish First Notice of First Budget Committee Meeting (5-30 days before, at least 5 days apart) (publish Wednesday, April 6)
April 13, 2022	Publish Second Notice of First Budget Committee Meeting (5-30 days before, at least 5 days apart) (publish Wednesday, April 13) (Not required if also published on web site)
May 3, 2022	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 10, 2022	Budget Committee Meeting 6:00 p.m. Budget Committee Deliberations (If needed)
May 25, 2022	Publish Financial Summaries and Notice of Budget Hearing (Publish once, 5-30 days before the hearing, publish Wednesday, May 25)
June 8, 2022	Public Hearing and Board Meeting 6:30 p.m. Adopt Budget, Appropriate Funds, and Levy Property Taxes
July 15, 2022	Distribute copies of the Notice of Property Tax form ED-50 and resolutions adopting the budget by July 15 to the Hood River County Tax Assessor; copy of the adopted budget document by July 15 to the Hood River County Treasurer, ESD superintendent and State Superintendent of Public Instruction; and copy of the adopted budget document and Notice of Property Tax Levy by September 30 to the Hood River County Clerk

BUDGET COMMITTEE

The Budget Committee is a 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	Barb Hosford, Hood River	June 30, 2025
Position 3	Corinda Hankins Elliott, Hood River	June 30, 2023
Position 4	Julia Garcia-Ramirez, Hood River	June 30, 2025
Position 5	Tom Scully, Parkdale	June 30, 2023
Position 6	Brandi Sheppard, Hood River	June 30, 2025
Position 7 Member at Large	Jennifer Kelly, Hood River	June 30, 2025

Position	Community Members	Term Expiration
Position 1	Sarah Cordeiro, Hood River	June 30, 2022
Position 2	Lane Adams, Hood River	June 30, 2023
Position 3	Tim Counihan, Hood River	June 30, 2023
Position 4	Carlos Marquez, Hood River	June 30, 2023
Position 5	Dale Hill, Mt. Hood Parkdale	June 30, 2022
Position 6	Erica Mitchell, Hood River	June 30, 2024
Position 7 Member at Large	Melissa Tokstad, Hood River	June 30, 2024
Ex-Officio Member	Nancy Rowley, OSEA representative	June 30, 2024
Ex-Officio Member	Ted Cramer, HREA representative	June 30, 2024

DISTRICT ADMINISTRATION

Rich Polkinghorn, Superintendent
Doug Holmes, Chief Financial Officer
Bill Newton, Executive Director of Curriculum and Instruction
Amy McConnell, Assistant Director of Curriculum and Instruction
Patricia Ortega Cooper, Executive Director of Equity and Family Partnerships
Catherine Dalbey, Executive Director of Human Resources
Anne Carloss, Executive Director of Special Education and Student Services
Tod Hilstad, Director of Technology
Stephanie Hoppe, Director of Communications
Todd Rainwater, Director of Operations
Jordan Haas, Nutrition Services Supervisor
Kyle Rosselle, Transportation Supervisor

Adrienne Acosta, Principal, Cascade Locks Elementary School

Vickie Schmidt, Interim Principal, May Street Elementary School
Jane Osbourne, Interim Assistant Principal, May Street Elementary School

Kim Yasui, Principal, Mid Valley Elementary School
Renee Thessing, Assistant Principal, Mid Valley Elementary School

Gus Hedberg, Principal, Parkdale Elementary School

Ocean Kuykendall, Principal, Westside Elementary School
Dan Barnard, 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
Kelly Beard, Assistant Principal, Hood River Valley High School
Jennifer Schlosser, Assistant Principal, Hood River Valley High School
Trent Kroll, Assistant Principal and Athletic Director
Kelly Running, Principal, Hood River Options Academy



HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

ORGANIZATIONAL CHART

OUR MISSION: *Every student graduates with the knowledge and courage to learn, serve, and pursue their dreams.*

BOARD OF DIRECTORS

SUPERINTENDENT OF SCHOOLS

Rich Polkinghorn

EXECUTIVE DIRECTOR - HUMAN RESOURCES

Catherine Dalbey

DIRECTOR - FACILITIES & OPERATIONS

Todd Rainwater

TRANSPORTATION SUPERVISOR

Kyle Rosselle

EXECUTIVE DIRECTOR - FINANCE

Doug Holmes

NUTRITION SERVICES SUPERVISOR

Jordan Haas

EXECUTIVE DIRECTOR - EQUITY & FAMILY PARTNERSHIPS

Patricia Ortega Cooper

DIRECTOR - COMMUNICATIONS

Stephanie Hoppe

DIRECTOR - DISTRICT ATHLETICS

Trent Kroll

EXECUTIVE DIRECTOR - CURRICULUM & INSTRUCTION

Bill Newton

ASSISTANT DIRECTOR - CURRICULUM & INSTRUCTION

Amy McConnell

DIRECTOR - TECHNOLOGY

Tod Hilstad

EXECUTIVE DIRECTOR - STUDENT SERVICES

Anne Carlos

EI/ECSE - LEAD TEACHER

Ann Cole

HOOD RIVER VALLEY HIGH SCHOOL
Columba Jones – Principal

MIDDLE SCHOOLS
Brent Emmons – Principal, Hood River
Sarah Braman-Smith – Principal, Wy'east

HOOD RIVER OPTIONS ACADEMY
Kelly Running – Principal

ELEMENTARY SCHOOLS

Adrienne Acosta – Principal, Cascade Locks
Vickie Schmidt – Interim Principal, May Street
Kim Yasui – Principal, Mid Valley
Gus Hedberg – Principal, Parkdale
Ocean Kuykendall – Principal, Westside

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 2022-23, as measured by average daily membership (ADM), is projected to be 3,854.6, a decrease from the 2021-22 projected total ADM of 3,879.58.

The demographics of the school district reflect the cultural diversity of the area. The District's enrollment includes 48.6% (as of April 2022) of students who identify with a race/ethnicity other than white (Hispanic/Latino, American Indian or Alaska Native, Asian, Black or African American, Native Hawaiian or Pacific Islander, or two or more races). The District enrollment includes 20.4% of students who are served as English as a second language (ESL) (as of April 2022). According to the Oregon Department of Education, 59.1% of the District's students are economically disadvantaged (as of May 2021). (*Economically disadvantaged is defined as participation in a school district's free or reduced meals program. Due to COVID-19, participation in this program has been open to all families so this percentage may not accurately reflect those families who are economically disadvantaged in Hood River County.)

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 Capital 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 two Board members, two appointed community members, two bargaining unit representatives, three school administrators, superintendent and chief financial officer.

District management includes a superintendent, a cabinet consisting of an executive director of human resources, an executive director of curriculum and instruction, an executive director of student services and special education, a chief financial officer, a director of communications and an executive director of equity and family partnerships. In addition, management includes nine principals, eight assistant principals, and four district directors and supervisors. The District employs 555.70 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 decrease in 2022-23 as compared to the 2021-22 year based on advancing current enrollment by grades, annual enrollment patterns and students reenrolling with the school district after choosing other options during the COVID-19 pandemic. The 2022-23 enrollment projection is 0.7% less than 2021-22 and is 2.0% greater than 2020-21. The following table provides a summary of actual and projected ADM, ADMw, and Extended ADMw for Hood River County School District.

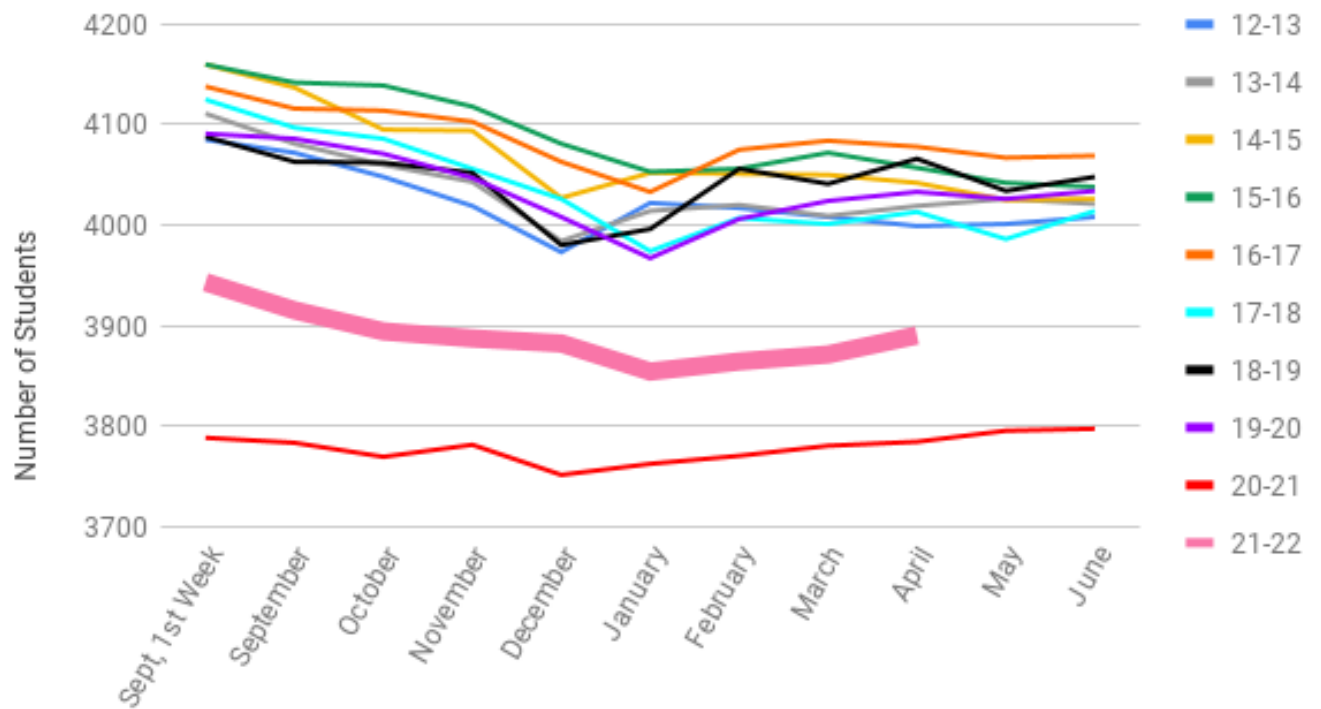
Hood River County School District Extended ADMw

Components of ADMw	Factor	2017-18 ADMw	2018-19 ADMw	2019-20 ADMw	2020-21 ADMw	2021-22 Projected ADMw	2022-23 Projected ADMw
ADMr (Average Daily Membership Student Enrollment)	1.00	3,998.12	4,018.44	4,003.28	3,771.44	3,879.58	3,854.60
Students in ESL programs	0.50	353.76	365.11	385.79	381.08	397.59	393.00
Students in Pregnant and Parenting programs	1.00	2.88	5.15	2.07	4.59	5.00	5.00
Students on IEP capped at 11% of District ADMr	1.00	439.79	442.03	440.36	414.86	426.75	424.00
Students on IEP above 11% of ADMr	1.00	2.00	2.30	2.90	2.90	2.90	2.90
Students in Poverty	0.25	148.13	133.28	128.56	105.53	98.13	97.50
Students in Foster Care and Neglected/Delinquent	0.25	5.00	3.25	4.50	4.00	4.00	4.00
Remote Elementary School Correction	1.00	45.39	46.33	46.33	44.93	44.93	44.93
Total ADMw		4,995.07	5,015.88	5,013.78	4,729.33	4,858.88	4,825.93
Extended ADMw		5,066.28	5,015.88	5,015.88	5,013.78	4,858.88	4,858.88

Weights used to calculate ADMw for purposes of the State School Fund will be adjusted according to state law.

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

HRCSD Enrollment History by Month



STAFFING

General Fund: Estimated full-time equivalent (FTE) staffing in the General Fund budget is based on proposed staffing and eliminating several temporary positions added during 2021-22. The resulting total is 464.35 FTE in the 2022-23 General Fund budget.

The budget process is the first step in allocating resources for the upcoming school year. Budgeted resources, such as FTE allocated for instructional staff by site 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	2022-23 Ratios
Kindergarten	+/- 4 students	1.0 FTE: 22 students	1.0 FTE: 20 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	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	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	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	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	1.0 FTE: 24 students

Actual class size ranges for middle and high schools are based on a variety of factors 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: The resulting total is 104.05 FTE in special revenue funds in the proposed 2022-23 budget is based on current year staffing and current funding levels. Federal grant awards are made in the fall; therefore, staffing levels are estimates for the grant funds. Actual FTE in grant funds is dependent on actual 2022-23 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.

DISCUSSION OF REVENUES

The Hood River County School District (HRCSD) 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% 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 school 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 school 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% 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 (ODE) issued an SSF estimate for 2022-23 on February 25, 2022 based on the Governor's proposed budget of \$9.299 billion split 49%/51% between the two years of the 2021-23 biennium. Within the District's proposed budget, SSF formula revenue for 2022-23 is projected to be \$46,162,855.82 for the general purpose grant. By adding the transportation grant to the general purpose grant, the total formula revenue is projected to be \$47,788,25.82. 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 number of students. 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 2022-23, total weighted student enrollment is estimated to be 4,825.93 based on estimates of regular enrollment and estimates of ELL, Special Education and poverty weights. Formula funding is based on extended ADMw which is estimated to be 4,858.88 for 2022-23.

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 2022-23 District's average teacher experience factor is calculated based on the most recent available data to be 14.08 which is greater than the State teacher experience of 12.30. 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 2022-23 home-to-school transportation and curricular field trips were estimated at \$2,322,000.00. These costs are 70% reimbursable under the SSF formula and are estimated to be \$1,625,400.

Student Enrollment Estimates

The number of students is the most important factor for a school district in projecting SSF formula revenue. HRCSD enrollment, as measured by average daily membership (ADM), is estimated to be 3,854.6 ADM in 2022-23 based on projected enrollment.

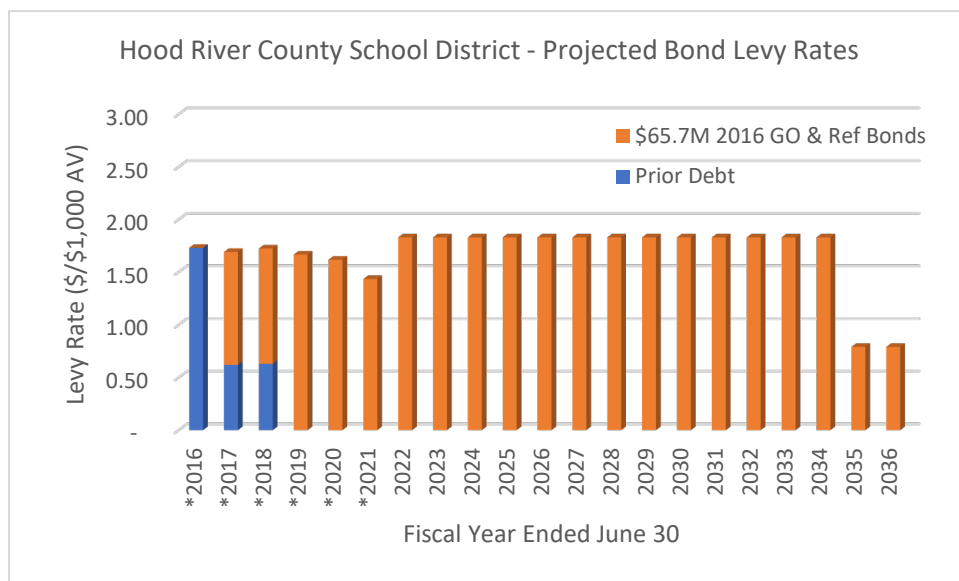
Property Taxes

Property taxes in the District are budgeted for 2022-23 at 8% over the 2021-22 property tax rates differ across Oregon and depend on the tax rate approved by local voters and the limits established by the Oregon Constitution. HRCSD 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 HRCSD local option levy has been approved by voters four times beginning in 2004. In the May 2018 election, District voters approved a five-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 2022-23 will not be known until November 2022, 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 of Directors plus receipt of the Local Option Equalization Grant from the state for 2022-23.

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 school district passes a local option levy and it first is imposed in the same biennium in which voters passed it, the school 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 school 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	\$2,689,247	\$472,662	17.6%
21-22	\$1.25	\$1.25	\$2,948,452 YTD as of April 2022	\$589,536	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 in the following table beginning with the 2008-09 levy and results in a reduction to the overall imposed levy. In 2021-22, Measure 5 compression loss was 19%.

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

Year	Limit	Imposed	Total Extended For District	M5 Compression Loss	Net Amt. of Tax Imposed	Adj. to Tax	Total Tax	M5 Compression Loss %
08-09	\$1.25	\$0.57	\$940,144	(136,532)	\$803,612	3,110	\$806,722	-15%
09-10	\$1.25	\$1.25	\$2,199,257	(420,526)	\$1,778,731	4,011	\$1,782,742	-19%
10-11	\$1.25	\$1.25	\$2,272,443	(465,082)	\$1,807,361	5,492	\$1,812,852	-20%
11-12	\$1.25	\$1.25	\$2,387,222	(547,797)	\$1,839,425	4,596	\$1,844,021	-23%
12-13	\$1.25	\$1.25	\$2,479,949	(566,587)	\$1,913,362	10,888	\$1,924,251	-23%
13-14	\$1.25	\$1.25	\$2,561,122	(740,072)	\$1,821,050	11,192	\$1,832,242	-29%
14-15	\$1.25	\$1.25	\$2,681,018	(711,553)	\$1,969,466	9,870	\$1,979,336	-27%
15-16	\$1.25	\$1.25	\$2,807,210	(719,728)	\$2,087,482	18,588	\$2,106,071	-26%
16-17	\$1.25	\$1.25	\$2,934,269	(726,610)	\$2,207,659	8,359	\$2,216,018	-25%
17-18	\$1.25	\$1.25	\$3,088,055	(666,354)	\$2,421,701	10,499	\$2,432,200	-22%
18-19	\$1.25	\$1.25	\$3,271,026	(620,703)	\$2,650,333	7,547	\$2,657,870	-19%
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%
21-22	\$1.25	\$1.25	\$3,797,178	(732,996)	\$3,064,182	\$6,738	\$3,070,920	-19%

Columbia Gorge Educational Service District Revenue

The District's revenue from the Columbia Gorge Educational Service District (CGESD) is comprised of the District's performance grant and an amount for reimbursement for services provided by the District. The total amount of the 2022-23 performance grant and reimbursement is estimated to be \$1,712,978 The efficiencies gained from the CGESD agreements allow the school district to support curriculum adoption expenses, 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 school district.

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 \$975,536 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.

Beginning Fund Balance

The General Fund beginning fund balance as of July 1, 2022, is budgeted to be \$6,967.285. The 2022-23 proposed budget will use some of the beginning fund balance to fund part of the Hood River Middle School entry project through a transfer and also provide funds for Capital Projects within the General Fund for an ADA project at Mid Valley Elementary School and a modular classroom for Parkdale Elementary School.

Transfer from Biennial Reserve

The budget does not contain a scheduled transfer from the biennial reserve to the general fund for 2022-23.

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, 2023, is proposed to be \$4,601,243 or 8% of operating revenue in this budget which meets the Board of Director's target of 8% of operating revenue, and provides funding for working capital cash flow for the following fiscal year. For this budget proposal, HRCSD is 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.

These funds are accounted for separately, and budgeted together for legal appropriation requirements

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.

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
2022-23 BUDGET**

GF REVENUE/EXPENSE SUMMARY

RESOURCES REPORT:	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED FTE	2021-2022 ADOPTED	2022-2023 PROPOSED FTE	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED FTE	2022-2023 ADOPTED
FUND 100-GENERAL FUND									
Local Sources	\$ 15,470,792	\$ 16,826,802		\$ 17,361,130		\$ 18,812,062	\$ 18,812,062		\$ 18,812,062
Intermediate Sources	\$ 1,773,463	\$ 1,803,554		\$ 1,785,274		\$ 1,712,978	\$ 1,712,978		\$ 1,712,978
State Sources	\$ 34,054,765	\$ 33,048,019		\$ 30,861,042		\$ 36,878,712	\$ 36,878,712		\$ 36,878,712
Federal Sources	\$ 176,967	\$ 164,904		\$ 175,500		\$ 108,019	\$ 108,019		\$ 108,019
Interfund Transfers	\$ -	\$ 671,520		\$ 2,125,887		\$ -	\$ -		\$ -
Other Sources	\$ 6,954	\$ 81,772		\$ -		\$ 3,761	\$ 3,761		\$ 3,761
Beginning Fund Balance	\$ 6,982,830	\$ 7,691,204		\$ 6,344,611		\$ 6,967,285	\$ 6,967,285		\$ 6,967,285
FUND 100-GENERAL FUND TOTAL	\$ 58,465,770	\$ 60,287,776	0.00	\$ 58,653,444	0.00	\$ 64,482,817	\$ 64,482,817	0.00	\$ 64,482,817

REQUIREMENTS REPORT	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED FTE	2021-2022 ADOPTED	2022-2023 PROPOSED FTE	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED FTE	2022-2023 ADOPTED
FUND 100-GENERAL FUND									
Salaries	\$ 26,401,337	\$ 27,644,412	442.26	\$ 28,520,920	464.38	\$ 30,953,255	\$ 30,953,255	464.38	30953255
Benefits	\$ 17,008,720	\$ 17,495,858		\$ 17,157,225		\$ 17,606,666	\$ 17,606,666		\$ 17,606,666
Purchased Services	\$ 4,071,010	\$ 4,074,676		\$ 4,469,915		\$ 4,462,825	\$ 4,462,825		\$ 4,462,825
Supplies & Materials	\$ 2,152,044	\$ 2,430,873		\$ 3,153,680		\$ 3,621,782	\$ 3,621,782		\$ 3,621,782
Capital Outlay	\$ -	\$ 184,464		\$ 112,869		\$ 1,035,907	\$ 1,035,907		\$ 1,035,907
Other Objects	\$ 719,783	\$ 851,820		\$ 847,902		\$ 845,422	\$ 845,422		\$ 845,422
Transfers	\$ 421,673	\$ -		\$ -		\$ 1,068,140	\$ 1,068,140		\$ 1,068,140
Contingency	\$ -	\$ -		\$ 376,297		\$ 287,578	\$ 287,578		\$ 287,578
Unappropriated End Fund Balance	\$ 7,691,204	\$ 7,605,672		\$ 4,014,636		\$ 4,601,243	\$ 4,601,243		\$ 4,601,243
FUND 100-GENERAL FUND TOTAL	\$ 58,465,770	\$ 60,287,776	442.26	\$ 58,653,444	464.38	\$ 64,482,817	\$ 64,482,817	464.38	\$ 64,482,817

Date: 2/24/2022

To: District Business Managers

Re: 2022-23 State School Fund Estimates

2021 - 22	2022 - 23	2021-23 Biennium
\$4,556,902,000	\$4,742,898,000	\$9,299,800,000
2021-22 Budget Appropriation for school districts & ESDs:		\$4,742,898,000
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:	(\$11,500,000)
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:	(\$6,000,000)
327.008(10)	Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
327.531	Free Lunch program:	(\$1,425,188)
	Menstrual Hygiene HB 3294	(\$2,923,566)
Transfers/Deductions		(\$59,655,233)
State Revenue for Formula		\$4,683,242,767
District Local Revenue:		\$2,216,991,853
ESD Local Revenue:		\$150,248,688
Local Rev. for Formula (District + ESD)		\$2,367,240,541
Total Revenue For Formula		\$7,050,483,308
District Share at 95.50%		\$6,733,211,559
ESD Share at 4.50%		\$317,271,749
Other Transfers/Deductions:	327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
327.008(8)	Less Facility Grants:	(\$1,500,000)
327.008 (12)(a)-(B)	Less share of EAF	(\$8,735,125)
Districts		(\$65,235,125)
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		\$6,667,976,434
ESDs		\$307,986,624

Sources for 2022-23 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2020-21
11% Cap Waiver Basis:	2019-20
Poverty Basis:	December 2020
School District Funding Ratio:	2.090596749
Transportation Grant:	\$258,620,803.10
Estimated ADMr:	550,962
Estimated ADMw:	681,216
District Accrual per ADMw:	\$553
ESD Accrual per ADMw:	\$20
YCEP/JDEP amount per ADMw:	\$9,408

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

STATE SCHOOL FUND GRANT

2022-2023

Based on \$9.299 Billion Budget with a 49/51 split as of 2/25/2022

Hood River County, Hood River County SD - 2024

2022-2023 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$16,369,667.00
Federal Forest Fees	=	\$100,000.00
Common School Fund	=	\$421,519.34
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	=	\$16,891,186.34

2022-2023 Experience Adjustment

District Average Teacher Experience	=	14.08
State Average Teacher Experience	=	12.30
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.78

2022-2023 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	=	\$2,322,000.00
Transportation per ADMr Rank		36%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		
the Transportation Grant		\$1,625,400.00

2022-2023 Extended ADMw

2022-2023 ADMw 4,825.93

2021-2022 ADMw 4,858.88

Extended ADMw 4,858.88

2022-2023 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.78 by \$25 then add \$4500 to the result = \$4,544.50
Then multiply \$4,544.50 by the Extended ADMw 4858.8813 and then by the funding ratio 2.09059674947 = \$46,162,855.82

2022-2023 Total Formula Revenue

Add the General Purpose Grant \$46,162,855.82 to the Transportation Grant \$1,625,400.00 = \$47,788,255.82

2022-2023 State School Fund Grant

Subtract the Local Revenue \$16,891,186.34 from the Total Formula Revenue \$47,788,255.82 = \$30,897,069.48

2022-2023 Rates per ADMw

General Purpose Grant per Extended ADMw = \$9,501

Total Formula Revenue per Extended ADMw = \$9,835

Charter Schools Rate(ORS 338.155) = \$9,566

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

2022-2023 Extended ADMw**Hood River County SD: District total extended ADMw for funding calculations**

	2022-2023		2021-2022	
ADMr:	3,854.60 X 1.00 =	3,854.60	3,879.58 X 1.00 =	3,879.58
Students in ESL programs:	786.00 X 0.50 =	393.00	795.18 X 0.50 =	397.59
Students in Pregnant and Parenting Programs:	5.00 X 1.00 =	5.00	5.00 X 1.00 =	5.00
424 IEP Students capped at 11% of District ADMr:	424.00 X 1.00 =	424.00	426.75 X 1.00 =	426.75
Students on IEP Above 11% of ADMr:	2.90 X 1.00 =	2.90	2.90 X 1.00 =	2.90
Students in Poverty:	389.99 X 0.25 =	97.50	392.51 X 0.25 =	98.13
Students in Foster Care and Neglected/Delinquent:	16.00 X 0.25 =	4.00	16.00 X 0.25 =	4.00
Remote Elementary School Correction:	44.93 X 1.00 =	44.93	44.93 X 1.00 =	44.93
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2022-2023 ADMw	4,825.93	2021-2022 ADMw	4,858.88
	Hood River County SD Extended ADMw		4,858.88	

Hood River County SD Extended ADMw 4,858.88

**HOOD RIVER COUNTY SCHOOL DISTRICT
2022-23 BUDGET**

		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Bgt FTE	Proposed	Approved	Adopted	Bgt FTE
FUND 100 GENERAL FUND									
REVENUES									
LOCAL REVENUE SOURCES									
R1111	Current Year Taxes	\$ 11,540,861	\$ 12,861,134	\$ 13,634,494		\$ 14,222,054	\$ 14,222,054	\$ 14,222,054	
R1112	Prior Year Taxes	\$ 277,628	\$ 410,225	\$ 216,907		\$ 492,602	\$ 492,602	\$ 492,602	
R1114	Pmts In Lieu Of Property Taxes	\$ 56,421	\$ 53,325	\$ 57,296		\$ 56,991	\$ 56,991	\$ 56,991	
R1121	Local Option Current Year	\$ 2,595,239	\$ 2,600,553	\$ 2,686,433		\$ 2,865,143	\$ 2,865,143	\$ 2,865,143	
R1122	Local Option Prior Year	\$ 60,491	\$ 88,875	\$ 50,000		\$ 77,848	\$ 77,848	\$ 77,848	
R1311	Tuition From Individuals	\$ 50,883	\$ 76,000	\$ 76,000		\$ 88,047	\$ 88,047	\$ 88,047	
R1411	Transportation Fees	\$ 59,573	\$ 21,396	\$ 50,000		\$ 51,841	\$ 51,841	\$ 51,841	
R1510	Interest Earned	\$ 299,025	\$ 188,620	\$ 200,000		\$ 140,493	\$ 140,493	\$ 140,493	
R1510B	PERS Bond Interest Earned	\$ 25,847	\$ 9,818	\$ 20,000		\$ 9,038	\$ 9,038	\$ 9,038	
R1911	Rentals-Buildings	\$ 55,474	\$ 46,612	\$ 35,000		\$ 89,048	\$ 89,048	\$ 89,048	
R1913	Rentals-Services	\$ 7,054	\$ 530	\$ 5,000		\$ 2,947	\$ 2,947	\$ 2,947	
R1960	Expenditure Reimbursement	\$ 18,953	\$ 4,814	\$ 20,000		\$ 1,000	\$ 1,000	\$ 1,000	
R1980	Grant Indirect Charges	\$ 234,443	\$ 348,585	\$ 200,000		\$ 534,448	\$ 534,448	\$ 534,448	
R1990	Miscellaneous Revenues	\$ 165,715	\$ 116,314	\$ 100,000		\$ 170,563	\$ 170,563	\$ 170,563	
R1991	Medicaid Admin	\$ 23,186	\$ -	\$ 10,000		\$ 10,000	\$ 10,000	\$ 10,000	
Total Local Revenue Sources		\$ 15,470,792	\$ 16,826,802	\$ 17,361,130		\$ 18,812,062	\$ 18,812,062	\$ 18,812,062	
INTERMEDIATE REVENUE SOURCES									
R2102	Education Service District Rev	\$ 958,463	\$ 928,886	\$ 925,274		\$ 852,266	\$ 852,266	\$ 852,266	
R2102A	Education Service District Rev-Invnc	\$ 815,000	\$ 842,080	\$ 860,000		\$ 860,712	\$ 860,712	\$ 860,712	
R2199	Other Intermediate Sources	\$ -	\$ 32,588			\$ -	\$ -	\$ -	
Total Intermediate Revenue Sources		\$ 1,773,463	\$ 1,803,554	\$ 1,785,274		\$ 1,712,978	\$ 1,712,978	\$ 1,712,978	
STATE REVENUE SOURCES									
R3101	Basic School Support	\$ 28,986,516	\$ 28,894,656	\$ 26,812,417		\$ 32,790,366	\$ 32,790,366	\$ 32,790,366	
R3101B	PERS Bond Trustee/SSF	\$ 2,472,075	\$ 2,648,223	\$ 2,768,145		\$ 3,012,291	\$ 3,012,291	\$ 3,012,291	
R3101R	SSF Prior Year Reconciliation	\$ 528,665	\$ 134,041	\$ -		\$ 140,000	\$ 140,000	\$ 140,000	
R3103	Common School Fund	\$ 364,881	\$ 398,396	\$ 411,888		\$ 421,519	\$ 421,519	\$ 421,519	
R3120	Local Option Equalization	\$ 1,106,228	\$ 472,662	\$ 547,692		\$ 514,536	\$ 514,536	\$ 514,536	
R3205	LTCT NDI Long Term Care	\$ 570,800	\$ 320,900	\$ 320,900		\$ -	\$ -	\$ -	
R3299	Other Restricted Grants In Aid	\$ 25,600	\$ 179,141	\$ -		\$ -	\$ -	\$ -	
Total State Revenue Sources		\$ 34,054,765	\$ 33,048,019	\$ 30,861,042		\$ 36,878,712	\$ 36,878,712	\$ 36,878,712	
FEDERAL SOURCES									
R4537	Teen Parenting	\$ 6,229	\$ -	\$ 13,000		\$ 8,019	\$ 8,019	\$ 8,019	
R4700	E-Rate Recovery	\$ 66,192	\$ 62,592	\$ 62,500		\$ -	\$ -	\$ -	
R4801	Federal Forest Fees	\$ 104,546	\$ 102,312	\$ 100,000		\$ 100,000	\$ 100,000	\$ 100,000	
Total Federal Sources		\$ 176,967	\$ 164,904	\$ 175,500		\$ 108,019	\$ 108,019	\$ 108,019	
INTERFUND TRANSFERS									

		2019-20 Actual	2020-21 Actual	2021-22 Adopted	2021-22 Bgt FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted	2022-23 Bgt FTE
FUND 100 GENERAL FUND									
R5200	Interfund Transfers	\$ -	\$ 671,520	\$ 2,125,887		\$ -	\$ -	\$ -	
SALE OF FIXED ASSETS									
R5300	Sale of or Compensatory Loss	\$ 3,558	\$ 8,181	\$ -		\$ -	\$ -	\$ -	
R5305	Sale of Equipment	\$ 3,397	\$ 73,591	\$ -		\$ 3,761	\$ 3,761	\$ 3,761	
	Total Sale of Fixed Assets	\$ 6,954	\$ 81,772	\$ -		\$ 3,761	\$ 3,761	\$ 3,761	
	SUBTOTAL RESOURCES	\$ 51,482,941	\$ 52,596,572	\$ 52,308,833		\$ 57,515,532	\$ 57,515,532	\$ 57,515,532	
R5400	Beginning Fund Balance	\$ 6,982,830	\$ 7,691,204	\$ 6,344,611		\$ 6,967,285	\$ 6,967,285	\$ 6,967,285	
	TOTAL RESOURCES	\$ 58,465,770	\$ 60,287,776	\$ 58,653,444		\$ 64,482,817	\$ 64,482,817	\$ 64,482,817	

		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Bgt FTE	Proposed	Approved	Adopted	Bgt FTE
FUND 100 GENERAL FUND									
EXPENDITURES BY FUNCTION									
INSTRUCTION - REGULAR PROGRAMS									
1111 Elementary K-5	\$	10,294,750	\$ 10,248,777	\$ 11,888,767	99.97	\$ 11,518,233	\$ 11,518,233	\$ 11,518,233	98.44
1121 Middle School Programs	\$	5,830,616	\$ 5,678,618	\$ 6,316,508	51.32	\$ 6,563,411	\$ 6,563,411	\$ 6,563,411	54.96
1122 Middle/Extracurricular	\$	54,580	\$ 55,785	\$ 62,801		\$ 60,001	\$ 60,001	\$ 60,001	
1131 High School Programs	\$	7,201,014	\$ 6,497,414	\$ 6,992,766	61.55	\$ 7,400,790	\$ 7,400,790	\$ 7,400,790	65.20
1132 High School Extracurricular	\$	663,142	\$ 712,048	\$ 736,919	1.00	\$ 986,078	\$ 986,078	\$ 986,078	1.00
1140 Pre-Kindergarten Programs	\$	194,009	\$ -	\$ 3,135		\$ -	\$ -	\$ -	
1210 Talented & Gifted Program	\$	23,005	\$ 7,328	\$ 26,121		\$ 32,556	\$ 32,556	\$ 32,556	
1221 Therapeutic Learning Ctr	\$	302,624	\$ 318,331	\$ 341,764	4.06	\$ 334,296	\$ 334,296	\$ 334,296	2.78
1229 Structured Learning Center	\$	973,144	\$ 969,465	\$ 1,037,615	17.54	\$ 1,049,549	\$ 1,049,549	\$ 1,049,549	18.15
1250 Resource Rooms	\$	2,167,967	\$ 2,205,157	\$ 2,181,627	25.85	\$ 2,235,269	\$ 2,235,269	\$ 2,235,269	26.69
1260 Treatment & Habilitation	\$	357,195	\$ 341,248	\$ 390,286	3.50	\$ 421,686	\$ 421,686	\$ 421,686	3.50
1271 Remediation	\$	627,356	\$ 581,243	\$ 590,944	6.06	\$ 589,908	\$ 589,908	\$ 589,908	7.29
1281 Tuition Reimb, Students	\$	12,217	\$ 3,284	\$ 16,608		\$ 12,709	\$ 12,709	\$ 12,709	
1284 Alternative Program	\$	428,886	\$ 2,970,274	\$ -		\$ 140,189	\$ 140,189	\$ 140,189	1.00
1290 Positive Behavior Support/RTI	\$	380,449	\$ 384,907	\$ 486,961	6.19	\$ 1,086,863	\$ 1,086,863	\$ 1,086,863	6.26
1291 English Second Language Program	\$	1,416,582	\$ 1,495,392	\$ 1,568,495	18.24	\$ 1,654,512	\$ 1,654,512	\$ 1,654,512	19.01
1292 Teen Parent Program	\$	1,173	\$ -	\$ 1,603		\$ 1,487	\$ 1,487	\$ 1,487	
1296 Tutoring	\$	18,146	\$ -	\$ 33,513		\$ 16,860	\$ 16,860	\$ 16,860	
1299 Other - Long Term Care & Treatment	\$	513,720	\$ 304,286	\$ 310,372		\$ -	\$ -	\$ -	
Total Instruction - Regular Programs	\$	31,460,575	\$ 32,773,558	\$ 32,986,804	295.29	\$ 34,104,396	\$ 34,104,396	\$ 34,104,396	304.28
SUPPORT SERVICES									
2110 Attendance & Social Work Services	\$	51,500	\$ 53,045	\$ 54,106		\$ 50,000	\$ 50,000	\$ 50,000	
2122 Counseling Services	\$	1,350,795	\$ 917,012	\$ 868,574	7.39	\$ 1,309,149	\$ 1,309,149	\$ 1,309,149	15.59
2134 Nurse Services	\$	73,879	\$ 79,128	\$ 84,500		\$ 48,605	\$ 48,605	\$ 48,605	
2139 Other Health Services	\$	13,753	\$ 14,052	\$ 20,166	0.19	\$ 18,740	\$ 18,740	\$ 18,740	0.19
2140 Psychological Services	\$	282,713	\$ 221,073	\$ 315,220	2.00	\$ 450,950	\$ 450,950	\$ 450,950	3.00
2152 Speech Pathology Service	\$	475,672	\$ 531,976	\$ 551,939	4.30	\$ 553,824	\$ 553,824	\$ 553,824	5.50
2191 Special Education Admin	\$	361,203	\$ 385,789	\$ 438,445	2.95	\$ 486,097	\$ 486,097	\$ 486,097	2.50
2210 Instruction Improvement	\$	593,899	\$ 392,902	\$ 579,449	3.40	\$ 489,277	\$ 489,277	\$ 489,277	1.50
2212 Inst/Curr Development	\$	24,585	\$ 42,694	\$ 101,729		\$ 46,950	\$ 46,950	\$ 46,950	
2218 Accreditation	\$	1,200	\$ -	\$ 974		\$ 34	\$ 34	\$ 34	
2219 Oth Improvement of Instruction	\$	122,109	\$ 244,695	\$ 168,916	0.70	\$ 217,606	\$ 217,606	\$ 217,606	0.70
2222 Library Services	\$	452,906	\$ 482,484	\$ 495,616	7.13	\$ 477,179	\$ 477,179	\$ 477,179	6.63
2223 Multimedia Services	\$	3,720	\$ 1,841	\$ 12,153		\$ 9,670	\$ 9,670	\$ 9,670	
2230 Assessment & Testing	\$	24,310	\$ 3,923	\$ 16,046		\$ 108,163	\$ 108,163	\$ 108,163	
2240 Instructional Staff Development	\$	229,273	\$ 222,036	\$ 539,498		\$ 589,596	\$ 589,596	\$ 589,596	2.60
2242 Professional Development-Admin	\$	3,330	\$ 3,942	\$ 11,014		\$ 12,543	\$ 12,543	\$ 12,543	
2310 Board of Education Services	\$	529,076	\$ 536,880	\$ 763,416		\$ 478,581	\$ 478,581	\$ 478,581	
2321 Office of the Superintendent	\$	395,339	\$ 408,454	\$ 417,198	2.00	\$ 446,945	\$ 446,945	\$ 446,945	2.00
2410 Office of the Principal	\$	3,863,988	\$ 3,793,583	\$ 3,947,004	30.73	\$ 4,099,527	\$ 4,099,527	\$ 4,099,527	30.79
2431 Athletic Director	\$	176,298	\$ 183,077	\$ 181,005	1.00	\$ 196,891	\$ 196,891	\$ 196,891	1.00
2510 Director of Business Support	\$	296,520	\$ 240,145	\$ 309,367	1.00	\$ 302,751	\$ 302,751	\$ 302,751	1.00

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2021-22 Bgt FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted	2022-23 Bgt FTE
FUND 100 GENERAL FUND								
2520 Fiscal Services	\$ 432,471	\$ 505,515	\$ 505,417	5.00	\$ 1,057,836	\$ 1,057,836	\$ 1,057,836	5.00
2542 Care & Upkeep of Buildings	\$ 4,439,074	\$ 4,968,003	\$ 5,267,090	35.27	\$ 5,135,794	\$ 5,135,794	\$ 5,135,794	37.75
2543 Care & Upkeep of Grounds	\$ -	\$ 253,447	\$ 21,790		\$ 16,549	\$ 16,549	\$ 16,549	
2544 District-Wide Maintenance	\$ -	\$ -	\$ 4,900		\$ -	\$ -	\$ -	
2546 Campus Security	\$ 51,161	\$ 122,106	\$ 126,373	2.00	\$ 108,638	\$ 108,638	\$ 108,638	3.00
2551 Transportation Direction	\$ 210,998	\$ 221,571	\$ 265,583	2.25	\$ 291,019	\$ 291,019	\$ 291,019	2.25
2552 Student Transportation	\$ 1,867,564	\$ 1,705,601	\$ 2,048,650	23.04	\$ 2,038,390	\$ 2,038,390	\$ 2,038,390	22.47
2633 Public Information	\$ -	\$ 4,300	\$ 132,480	1.00	\$ 180,289	\$ 180,289	\$ 180,289	1.00
2640 Human Resources	\$ 497,156	\$ 642,831	\$ 645,892	3.00	\$ 691,972	\$ 691,972	\$ 691,972	3.00
2660 Technology Services	\$ 1,660,830	\$ 2,337,324	\$ 1,833,528	12.00	\$ 3,005,715	\$ 3,005,715	\$ 3,005,715	12.00
2690 Facilities Scheduling Coordination	\$ 54,970	\$ 56,791	\$ 113,293	0.63	\$ 235,486	\$ 235,486	\$ 235,486	0.63
2700 Supp Retirement Program	\$ 88,581	\$ 68,366	\$ 170,000		\$ 50,000	\$ 50,000	\$ 50,000	
Total Support Services	\$ 18,628,875	\$ 19,644,588	\$ 21,011,332	146.96	\$ 23,204,766	\$ 23,204,766	\$ 23,204,766	160.10
FACILITIES ACQUISITION & CONSTRUCTION								
4150 Building Acquisition & Construction	\$ -	\$ -	\$ -		\$ 952,000	\$ 952,000	\$ 952,000	
Total Community Services	\$ -	\$ -	\$ -		\$ 952,000	\$ 952,000	\$ 952,000	
DEBT SERVICE								
5110 Long Term Debt Service	\$ 263,443	\$ 263,958	\$ 264,375		\$ 264,695	\$ 264,695	\$ 264,695	
Total Debt Service	\$ 263,443	\$ 263,958	\$ 264,375		\$ 264,695	\$ 264,695	\$ 264,695	
INTERFUND TRANSFERS								
5200 Interfund Transfers	\$ 421,673	\$ -	\$ -		\$ 1,068,140	\$ 1,068,140	\$ 1,068,140	
Total Interfund Transfers	\$ 421,673	\$ -	\$ -		\$ 1,068,140	\$ 1,068,140	\$ 1,068,140	
CONTINGENCIES								
6100 Contingencies	\$ -	\$ -	\$ 376,297		\$ 287,578	\$ 287,578	\$ 287,578	
Total Contingencies	\$ -	\$ -	\$ 376,297		\$ 287,578	\$ 287,578	\$ 287,578	
Total Expenditures	\$ 50,774,566	\$ 52,682,104	\$ 54,638,808	442.25	\$ 59,881,574	\$ 59,881,574	\$ 59,881,574	464.38
Unappropriated Ending Fund Balance	\$ 7,691,204	\$ 7,605,672	\$ 4,014,636		\$ 4,601,243	\$ 4,601,243	\$ 4,601,243	
Total Expenditures	\$ 58,465,770	\$ 60,287,776	\$ 58,653,444		\$ 64,482,817	\$ 64,482,817	\$ 64,482,817	

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2021-22 Bgt FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted	2022-23 Bgt FTE
FUND 100 GENERAL FUND								
FUND 100 GENERAL FUND BY OBJECT								
100 Salaries								
111 Licensed Salaries	\$ 16,364,099	\$ 17,224,266	\$ 17,090,598	236.84	\$ 18,079,455	\$ 18,079,455	\$ 18,079,455	249.06
112 Classified Salaries	\$ 6,063,880	\$ 6,395,673	\$ 6,570,158	180.66	\$ 7,382,209	\$ 7,382,209	\$ 7,382,209	191.02
113 Administrators	\$ 2,274,985	\$ 2,360,220	\$ 2,365,867	20.75	\$ 2,585,683	\$ 2,585,683	\$ 2,585,683	20.30
114 Managerial-Classified	\$ 257,463	\$ 259,467	\$ 345,034	4.00	\$ 919,786	\$ 919,786	\$ 919,786	4.00
118 Field Trips	\$ 11,202	\$ 1,009	\$ 28,186		\$ 1,296	\$ 1,296	\$ 1,296	
119 Activity Trips	\$ 32,688	\$ 20,746	\$ 32,516		\$ 16,631	\$ 16,631	\$ 16,631	
121 Substitute Licensed	\$ 424,245	\$ 262,729	\$ 525,245		\$ 599,930	\$ 599,930	\$ 599,930	
122 Substitute Classified	\$ 112,904	\$ 67,065	\$ 162,864		\$ 139,222	\$ 139,222	\$ 139,222	
130 Other Pay	\$ 318,368	\$ 446,033	\$ 494,353		\$ 470,383	\$ 470,383	\$ 470,383	
132 Overtime Salaries	\$ 62,470	\$ 64,366	\$ 47,452		\$ 45,252	\$ 45,252	\$ 45,252	
141 Extra or Ext Duty Contr	\$ 169,203	\$ 179,056	\$ 201,395		\$ 299,536	\$ 299,536	\$ 299,536	
144 Extra Duty Athletics	\$ 309,829	\$ 363,782	\$ 345,411		\$ 413,871	\$ 413,871	\$ 413,871	
Total General Fund Salaries	\$ 26,401,337	\$ 27,644,412	\$ 28,209,079	442.25	\$ 30,953,255	\$ 30,953,255	\$ 30,953,255	464.38
200 Associated Payroll Costs								
211 Pers Contribution T1/T2	\$ 2,062,120	\$ 2,044,354	\$ 1,479,852		\$ 1,442,949	\$ 1,442,949	\$ 1,442,949	
212 Pers Pick-Up	\$ 1,463,893	\$ 1,560,442	\$ 1,648,822		\$ 1,620,511	\$ 1,620,511	\$ 1,620,511	
213 Pers/Bond	\$ 2,331,586	\$ 2,243,159	\$ 2,627,841		\$ 2,591,345	\$ 2,591,345	\$ 2,591,345	
216 Pers Contribution OPSRP	\$ 2,097,552	\$ 2,366,052	\$ 2,201,674		\$ 2,200,643	\$ 2,200,643	\$ 2,200,643	
220 FICA	\$ 1,948,684	\$ 2,049,407	\$ 2,136,088		\$ 2,188,196	\$ 2,188,196	\$ 2,188,196	
231 Worker's Comp	\$ 171,661	\$ 173,008	\$ 173,046		\$ 198,024	\$ 198,024	\$ 198,024	
240 Health Insurance	\$ 6,589,802	\$ 6,689,682	\$ 6,675,528		\$ 6,981,002	\$ 6,981,002	\$ 6,981,002	
242 Retiree Veba	\$ -	\$ -	\$ 35,000		\$ -	\$ -	\$ -	
245 Employer Paid TSA	\$ 220,756	\$ 266,424	\$ 215,938		\$ 295,495	\$ 295,495	\$ 295,495	
246 Life & Long term Disability Insurance	\$ 34,085	\$ 34,964	\$ 34,705		\$ 38,501	\$ 38,501	\$ 38,501	
270 Post Retirement Health Benefits	\$ 88,581	\$ 68,366	\$ 135,000		\$ 50,000	\$ 50,000	\$ 50,000	
Total GF Assoc Payroll Costs	\$ 17,008,720	\$ 17,495,858	\$ 17,363,493		\$ 17,606,666	\$ 17,606,666	\$ 17,606,666	
300 Purchased Services								
310 Instructional Professional Tech Services	\$ 1,111,725	\$ 751,354	\$ 946,110		\$ 625,034	\$ 625,034	\$ 625,034	
320 Property Services	\$ 1,756,601	\$ 2,163,347	\$ 2,333,697		\$ 2,396,101	\$ 2,396,101	\$ 2,396,101	
330 Student Transportation Services	\$ 47,451	\$ 35,956	\$ 63,719		\$ 47,628	\$ 47,628	\$ 47,628	
340 Travel	\$ 117,058	\$ 16,924	\$ 203,338		\$ 220,461	\$ 220,461	\$ 220,461	
350 Communication	\$ 217,035	\$ 257,527	\$ 254,473		\$ 215,546	\$ 215,546	\$ 215,546	
371 Tuition to Other Agencies	\$ 86,063	\$ 199,961	\$ 16,607		\$ 11,363	\$ 11,363	\$ 11,363	
374 Other Tuition	\$ 6,000	\$ -	\$ 6,367		\$ 4,330	\$ 4,330	\$ 4,330	
380 Non-Instructional Prof/Tech Services	\$ 709,906	\$ 608,807	\$ 865,468		\$ 880,282	\$ 880,282	\$ 880,282	
390 Other General Prof/Tech Services	\$ 19,171	\$ 40,797	\$ 32,145		\$ 62,081	\$ 62,081	\$ 62,081	
Total Purchased Services	\$ 4,071,010	\$ 4,074,676	\$ 4,721,925		\$ 4,462,825	\$ 4,462,825	\$ 4,462,825	
400 Supplies and Materials								
410 Supplies	\$ 1,155,464	\$ 1,200,128	\$ 1,335,298		\$ 1,468,483	\$ 1,468,483	\$ 1,468,483	
420 Textbooks	\$ 223,274	\$ 131,766	\$ 694,926		\$ 803,337	\$ 803,337	\$ 803,337	

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2021-22 Bgt FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted	2022-23 Bgt FTE
FUND 100 GENERAL FUND								
430 Library Books	\$ 16,526	\$ 23,784	\$ 13,015		\$ 16,894	\$ 16,894	\$ 16,894	
440 Periodicals	\$ 1,849	\$ 1,940	\$ 3,152		\$ 7,467	\$ 7,467	\$ 7,467	
460 Non-consumable Materials	\$ 307,641	\$ 798,433	\$ 588,404		\$ 335,548	\$ 335,548	\$ 335,548	
470 Computer Software	\$ 447,289	\$ 263,752	\$ 281,657		\$ 382,102	\$ 382,102	\$ 382,102	
480 Computer Hardware	\$ -	\$ 11,070			\$ 607,950	\$ 607,950	\$ 607,950	
Total Supplies and Materials	\$ 2,152,044	\$ 2,430,874	\$ 2,916,452		\$ 3,621,782	\$ 3,621,782	\$ 3,621,782	
500 Capital Outlay								
520 Buildings Acquisition	\$ -	\$ -	\$ -		\$ 562,000	\$ 562,000	\$ 562,000	
530 Improvements Other than Buildings	\$ -	\$ -	\$ -		\$ 390,000	\$ 390,000	\$ 390,000	
540 Depreciable Equipment (>\$5,000)	\$ -	\$ 82,919	\$ 53,216		\$ 83,907	\$ 83,907	\$ 83,907	
564 Bus & Capital Bus Improvements	\$ -	\$ 101,545	\$ -		\$ -	\$ -	\$ -	
Total Capital Outlay	\$ -	\$ 184,464	\$ 53,216		\$ 1,035,907	\$ 1,035,907	\$ 1,035,907	
600 Other Objects								
610 Principal Payments	\$ 230,000	\$ 235,000	\$ 240,000		\$ 245,000	\$ 245,000	\$ 245,000	
621 Regular Interest	\$ 33,443	\$ 28,958	\$ 24,375		\$ 19,695	\$ 19,695	\$ 19,695	
640 Dues and Fees	\$ 105,482	\$ 111,099	\$ 132,592		\$ 102,382	\$ 102,382	\$ 102,382	
651 Liability Insurance	\$ 113,014	\$ 112,093	\$ 187,503		\$ 144,684	\$ 144,684	\$ 144,684	
652 Fidelity Bond Premiums	\$ 3,219	\$ 2,782	\$ 3,199		\$ 3,101	\$ 3,101	\$ 3,101	
653 Property Insurance	\$ 234,625	\$ 247,454	\$ 284,662		\$ 302,293	\$ 302,293	\$ 302,293	
659 Other Insurance and Judgments	\$ -	\$ 114,435	\$ 115,296		\$ 25,000	\$ 25,000	\$ 25,000	
670 Taxes-Licenses-Assessments	\$ -	\$ -	\$ 10,719		\$ 3,266	\$ 3,266	\$ 3,266	
Total Other Objects	\$ 719,783	\$ 851,820	\$ 998,346		\$ 845,422	\$ 845,422	\$ 845,422	
710 Transfers Out	\$ 421,673	\$ -	\$ -		\$ 1,068,140	\$ 1,068,140	\$ 1,068,140	
810 Contingency	\$ -	\$ -	\$ 376,297		\$ 287,578	\$ 287,578	\$ 287,578	
Total General Fund Expenditures	\$ 50,774,566	\$ 52,682,104	\$ 54,638,808	442.25	\$ 59,881,574	\$ 59,881,574	\$ 59,881,574	464.38
Unappropriated Ending Fund Balance	\$ 7,691,204	\$ 7,605,672	\$ 4,014,636		\$ 4,601,243	\$ 4,601,243	\$ 4,601,243	
Total General Fund Expenditures	\$ 58,465,770	\$ 60,287,776	\$ 58,653,444		\$ 64,482,817	\$ 64,482,817	\$ 64,482,817	

**HOOD RIVER COUNTY SCHOOL DISTRICT
2022-23 BUDGET**

100 General Fund Expenditures by Function and Object

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
1111-ELEMENTARY K-5	10,294,750	10,248,777	11,888,767	99.97	11,518,233	11,518,233	11,518,233	98.44
111 - LICENSED SALARIES	5,728,286	5,746,143	6,382,338	89.50	6,319,568	6,319,568	6,319,568	86.04
112 - CLASSIFIED SALARIES	257,912	297,083	324,487	10.47	327,822	327,822	327,822	12.40
121 - SUBSTITUTE LICENSED	129,535	111,109	190,645		198,044	198,044	198,044	
122 - SUBSTITUTE CLASSIFIED	23,477	31,498	47,381		47,119	47,119	47,119	
130 - OTHER PAY	45,195	39,554	48,556		53,637	53,637	53,637	
132 - OVERTIME SALARIES	565	211	245		1,711	1,711	1,711	
141 - EXTRA OR EXT DUTY CONTR	1,628	455	1,791		15,045	15,045	15,045	
211 - PERS T1/T2	496,565	525,898	418,235		374,237	374,237	374,237	
212 - PERS PICK-UP	356,437	366,751	418,540		392,353	392,353	392,353	
213 - PERS/BOND	562,585	517,284	662,665		622,304	622,304	622,304	
216 - PERS OPSRP	506,012	509,436	518,070		502,677	502,677	502,677	
220 - FICA WITHHOLDING	464,062	468,818	534,212		520,360	520,360	520,360	
231 - WORKER'S COMP	26,520	24,642	27,497		30,125	30,125	30,125	
240 - HEALTH INSURANCE	1,499,331	1,433,024	1,570,726		1,501,221	1,501,221	1,501,221	
245 - EMPLOYER PAID TSA	38,154	53,356	38,440		54,318	54,318	54,318	
246 - LIFE & LT DISABILITY INS	945	1,175	1,113		1,155	1,155	1,155	
312 - WORK SHOPS/INSTR PRO IMPR	-	-	-		578	578	578	
322 - CONTRACTED REPAIRS	-	-	758		322	322	322	
341 - TRAVEL, LOCAL IN-DISTRICT	228	11	455		445	445	445	
342 - TRAVEL, OUT OF-DISTRICT	105	-	1,204		128	128	128	
389 - OTHER PROF/TECH SERVICES	-	-	-		933	933	933	
410 - SUPPLIES	75,737	90,978	129,659		87,077	87,077	87,077	
413 - ADDITIONAL WORKBOOKS	392	2,592	5,361		2,395	2,395	2,395	
420 - TEXTBOOKS	3,729	1,977	510,061		20,000	20,000	20,000	
430 - LIBRARY BOOKS	-	8,461			415,002	415,002	415,002	
460 - NON-CONSUMABLE MATERIALS	61,129	12,711	39,477		15,256	15,256	15,256	
470 - COMPUTER SOFTWARE	13,984	2,969	14,399		12,064	12,064	12,064	
640 - DUES AND FEES	2,237	2,640	2,453		2,339	2,339	2,339	
1121-MIDDLE/PROGRAM	5,830,616	5,678,618	6,316,508	51.32	6,563,411	6,563,411	6,563,411	54.96
111 - LICENSED SALARIES	3,219,840	3,130,295	3,458,039	46.50	3,668,610	3,668,610	3,668,610	48.00
112 - CLASSIFIED SALARIES	125,374	128,392	148,493	4.82	153,560	153,560	153,560	6.96
121 - SUBSTITUTE LICENSED	91,652	53,006	99,707		129,237	129,237	129,237	
122 - SUBSTITUTE CLASSIFIED	9,454	5,582	18,397		14,232	14,232	14,232	
130 - OTHER PAY	17,760	19,286	15,659		27,954	27,954	27,954	
132 - OVERTIME SALARIES	899	860	819		685	685	685	
141 - EXTRA OR EXT DUTY CONTR	18,992	19,236	20,449		30,909	30,909	30,909	
211 - PERS T1/T2	283,462	242,371	220,599		190,325	190,325	190,325	
212 - PERS PICK-UP	191,827	190,065	221,333		216,329	216,329	216,329	
213 - PERS/BOND	304,772	275,640	356,668		351,822	351,822	351,822	
216 - PERS OPSRP	265,830	299,450	282,464		301,738	301,738	301,738	
220 - FICA WITHHOLDING	257,993	250,522	287,315		296,783	296,783	296,783	
231 - WORKER'S COMP	14,898	13,203	14,784		21,233	21,233	21,233	

**HOOD RIVER COUNTY SCHOOL DISTRICT
2022-23 BUDGET**

100 General Fund Expenditures by Function and Object

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
240 - HEALTH INSURANCE	846,583	780,836	863,851		851,302	851,302	851,302	
245 - EMPLOYER PAID TSA	21,833	27,639	22,650		31,086	31,086	31,086	
246 - LIFE & LT DISABILITY INS	440	452	463		589	589	589	
318 - STAFF DVLPMNT-NONINSTRUC	673	-	686		403	403	403	
322 - CONTRACTED REPAIRS	-	160	5,825		6,842	6,842	6,842	
389 - OTHER PROF/TECH SERVICES	-	-	-		612	612	612	
410 - SUPPLIES	42,934	53,744	69,394		43,626	43,626	43,626	
420 - TEXTBOOKS	34,898	104,868	117,552		212,678	212,678	212,678	
430 - LIBRARY BOOKS	-	3,755	-		120	120	120	
440 - PERIODICALS	-	-	-		58	58	58	
460 - NON-CONSUMABLE MATERIALS	25,950	78,320	90,388		7,504	7,504	7,504	
470 - COMPUTER SOFTWARE	53,618	-	-		4,080	4,080	4,080	
640 - DUES AND FEES	936	936	974		1,094	1,094	1,094	
1122-MIDDLE/EXTRACURRICULAR	54,580	55,785	62,801		60,001	60,001	60,001	
121 - SUBSTITUTE LICENSED	517	106	589		628	628	628	
130 - OTHER PAY	380	-	395		216	216	216	
144 - EXTRA DUTY ATHLETICS	41,905	44,723	45,289		47,918	47,918	47,918	
211 - PERS T1/T2	1,260	901	-		956	956	956	
212 - PERS PICK-UP	1,633	1,378	2,776		1,646	1,646	1,646	
213 - PERS/BOND	2,410	2,015	4,396		2,608	2,608	2,608	
216 - PERS OPSRP	3,049	2,891	5,645		2,604	2,604	2,604	
220 - FICA WITHHOLDING	3,200	3,440	3,540		3,110	3,110	3,110	
231 - WORKER'S COMP	184	178	170		169	169	169	
240 - INSURANCE	-	84	-		147	147	147	
245 - EMPLOYER PAID TSA	19	52	-		-	-	-	
246 - LIFE & LT DISABILITY INS	24	17	-		-	-	-	
1131-HS PROGRAMS	7,201,014	6,497,414	6,992,766	61.55	7,400,790	7,400,790	7,400,790	65.20
111 - LICENSED SALARIES	3,707,743	3,517,284	3,827,215	52.50	3,990,000	3,990,000	3,990,000	53.82
112 - CLASSIFIED SALARIES	311,860	289,436	297,405	9.05	283,089	283,089	283,089	11.38
121 - SUBSTITUTE LICENSED	79,669	88,471	86,004		125,830	125,830	125,830	
122 - SUBSTITUTE CLASSIFIED	11,361	3,787	9,769		8,546	8,546	8,546	
130 - OTHER PAY	12,151	17,957	34,581		24,405	24,405	24,405	
132 - OVERTIME SALARIES	10,632	5,750	35		695	695	695	
141 - EXTRA OR EXT DUTY CONTR	12,541	17,679	17,067		24,281	24,281	24,281	
211 - PERS T1/T2	423,711	336,518	291,055		283,567	283,567	283,567	
212 - PERS PICK-UP	222,499	227,102	251,551		248,349	248,349	248,349	
213 - PERS/BOND	369,545	323,750	402,138		396,762	396,762	396,762	
216 - PERS OPSRP	258,732	313,706	285,056		293,082	293,082	293,082	
220 - FICA WITHHOLDING	308,631	294,287	325,765		334,744	334,744	334,744	
231 - WORKER'S COMP	17,807	15,570	16,878		17,944	17,944	17,944	
240 - HEALTH INSURANCE	959,642	889,127	962,408		1,022,727	1,022,727	1,022,727	
245 - EMPLOYER PAID TSA	27,931	33,169	26,552		34,760	34,760	34,760	
246 - LIFE & LT DISABILITY INS	1,183	1,173	1,027		1,105	1,105	1,105	

**HOOD RIVER COUNTY SCHOOL DISTRICT
2022-23 BUDGET**

100 General Fund Expenditures by Function and Object

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
322 - CONTRACTED REPAIRS	577	-	6,495		4,835	4,835	4,835	
324 - RENTALS	-	-	-		1,020	1,020	1,020	
341 - TRAVEL, LOCAL IN-DISTRICT	-	-	240		102	102	102	
342 - TRAVEL, OUT OF-DISTRICT	1,374	80	1,116		1,400	1,400	1,400	
353 - POSTAGE	6,092	12,117	16,236		18,529	18,529	18,529	
389 - OTHER PROF/TECH SERVICES	-	-	-		-	-	-	
410 - SUPPLIES	57,598	60,436	67,916		55,213	55,213	55,213	
420 - TEXTBOOKS	171,251	5,522	20,425		142,835	142,835	142,835	
430 - LIBRARY BOOKS	-	1,245			564	564	564	
460 - NON-CONSUMABLE MATERIALS	47,609	30,516	26,362		18,584	18,584	18,584	
470 - COMPUTER SOFTWARE	179,627	12,201	18,573		66,541	66,541	66,541	
640 - DUES AND FEES	1,248	533	898		1,280	1,280	1,280	
1132-HS EXTRACURRICULAR	663,142	712,048	736,919	1.00	986,078	986,078	986,078	1.00
111 - LICENSED SALARIES	67,215	72,512	74,252	1.00	78,063	78,063	78,063	1.00
112 - CLASSIFIED SALARIES	66	1	-		-	-	-	
121 - SUBSTITUTE LICENSED	11,828	3,545	13,200		11,971	11,971	11,971	
130 - OTHER PAY	6,424	-	3,552		2,132	2,132	2,132	
132 - OVERTIME SALARIES	707	-	735		699	699	699	
141 - EXTRA OR EXT DUTY CONTR	65,427	68,483	70,039		80,700	80,700	80,700	
144 - EXTRA DUTY ATHLETICS	267,924	319,059	300,122		365,953	365,953	365,953	
211 - PERS T1/T2	18,995	19,877	-		15,617	15,617	15,617	
212 - PERS PICK-UP	16,654	19,248	27,714		17,877	17,877	17,877	
213 - PERS/BOND	26,497	26,690	43,880		28,459	28,459	28,459	
216 - PERS OPSRP	26,839	32,305	56,352		24,512	24,512	24,512	
220 - FICA WITHHOLDING	31,356	34,602	35,335		38,816	38,816	38,816	
231 - WORKER'S COMP	1,824	1,784	1,712		2,059	2,059	2,059	
240 - HEALTH INSURANCE	30,353	24,358	18,360		18,294	18,294	18,294	
245 - EMPLOYER PAID TSA	-	225			670	670	670	
246 - LIFE & LT DISABILITY INS	62	61	-		55	55	55	
315 - MGMT SVS / CONSUL - INSTR	69,689	47,718	76,500		92,578	92,578	92,578	
322 - CONTRACTED REPAIRS	2,375	7,106	2,398		-	-	-	
324 - RENTALS	5,407	7,564	1,598		-	-	-	
332 - NON REIMBURSED STDNT TRAN	-	-	-		6,726	6,726	6,726	
342 - TRAVEL, OUT OF-DISTRICT	2,130	1,062	1,085		3,806	3,806	3,806	
390 - OTHER PROF/TECH SRVS	-	310			5,508	5,508	5,508	
410 - SUPPLIES	454	8,460	1,602		158,474	158,474	158,474	
440 - PERIODICALS	-	-	-		108	108	108	
460 - NON-CONSUMABLE MATERIALS	3,438	5,724	-		14,729	14,729	14,729	
470 - COMPUTER SOFTWARE	1,289	2,945	1,474		2,709	2,709	2,709	
640 - DUES AND FEES	6,190	8,410	7,007		15,561	15,561	15,561	
1140-PRE-KINDERGARTEN PROGRAMS	194,009	-	3,135		-	-	-	
121 - SUBSTITUTE LICENSED	1,128	-	1,173		-	-	-	
122 - SUBSTITUTE CLASSIFIED	91	-	95		-	-	-	

**HOOD RIVER COUNTY SCHOOL DISTRICT
2022-23 BUDGET**

100 General Fund Expenditures by Function and Object

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
130 - OTHER PAY	-	-	190		-	-	-	
220 - FICA WITHHOLDING	93	-	112		-	-	-	
231 - WORKER'S COMP	6	-	5		-	-	-	
311 - INSTRUCTION SERVICES	191,536	-	-		-	-	-	
342 - TRAVEL, OUT OF-DISTRICT	1,156	-	1,561		-	-	-	
1210-TALENTED & GIFTED PGRM	23,005	7,328	26,121		32,556	32,556	32,556	
121 - SUBSTITUTE LICENSED	2,349	-	2,444		-	-	-	
130 - OTHER PAY	12,121	5,688	13,224		22,709	22,709	22,709	
141 - EXTRA OR EXT DUTY CONTR	1,500	-	1,640		2,233	2,233	2,233	
211 - PERS T1/T2	-	-	263		792	792	792	
212 - PERS PICK-UP	654	244	1,038		869	869	869	
213 - PERS/BOND	1,035	345	1,644		1,603	1,603	1,603	
216 - PERS OPSRP	1,589	593	1,911		1,421	1,421	1,421	
220 - FICA WITHHOLDING	1,218	435	1,324		1,823	1,823	1,823	
231 - WORKER'S COMP	72	24	65		112	112	112	
410 - SUPPLIES	2,468	-	2,568		994	994	994	
1221-THERAPEUTIC LEARNING CTR	302,624	318,331	341,764	4.06	334,296	334,296	334,296	2.78
111 - LICENSED SALARIES	117,116	125,824	130,317	2.00	152,813	152,813	152,813	1.50
112 - CLASSIFIED SALARIES	59,192	61,512	62,795	2.06	45,308	45,308	45,308	1.28
121 - SUBSTITUTE LICENSED	94	-	98		51	51	51	
122 - SUBSTITUTE CLASSIFIED	-	-	12,883		-	-	-	
141 - EXTRA OR EXT DUTY CONTR	-	-	-		1,045	1,045	1,045	
211 - PERS T1/T2	12,423	13,370	10,533		10,879	10,879	10,879	
212 - PERS PICK-UP	10,024	11,060	11,934		11,879	11,879	11,879	
213 - PERS/BOND	15,871	15,576	18,895		18,780	18,780	18,780	
216 - PERS OPSRP	15,315	17,143	15,872		15,515	15,515	15,515	
220 - FICA WITHHOLDING	12,881	13,569	15,215		14,549	14,549	14,549	
231 - WORKER'S COMP	767	779	832		804	804	804	
240 - HEALTH INSURANCE	57,883	58,320	60,479		56,098	56,098	56,098	
245 - EMPLOYER PAID TSA	-	600	600		1,489	1,489	1,489	
246 - LIFE & LT DISABILITY INS	210	216	219		168	168	168	
341 - TRAVEL, LOCAL IN-DISTRICT	-	-	-	0.00	96	96	96	
410 - SUPPLIES	849	363	1,093		4,822	4,822	4,822	
1229-STRUCTURED LEARNING CTR	973,144	969,465	1,037,615	17.54	1,049,549	1,049,549	1,049,549	18.15
111 - LICENSED SALARIES	77,100	70,772	73,169	1.29	78,085	78,085	78,085	1.29
112 - CLASSIFIED SALARIES	460,881	472,019	485,084	16.25	532,484	532,484	532,484	16.86
121 - SUBSTITUTE LICENSED	-	757	-		6,332	6,332	6,332	
122 - SUBSTITUTE CLASSIFIED	2,231	-	4,360		-	-	-	
130 - OTHER PAY	15,524	4,663	16,479		4,203	4,203	4,203	
211 - PERS T1/T2	18,501	10,935	8,534		2,085	2,085	2,085	
212 - PERS PICK-UP	27,036	28,000	32,216		25,576	25,576	25,576	
213 - PERS/BOND	42,812	39,456	51,009		42,450	42,450	42,450	
216 - PERS OPSRP	52,238	60,080	58,706		53,520	53,520	53,520	

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	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
220 - FICA WITHHOLDING	39,353	38,751	42,856		44,365	44,365	44,365	
231 - WORKER'S COMP	2,466	2,568	2,705		3,808	3,808	3,808	
240 - HEALTH INSURANCE	226,479	233,517	251,664		234,231	234,231	234,231	
245 - EMPLOYER PAID TSA	73	225	-		902	902	902	
246 - LIFE & LT DISABILITY INS	1,519	1,657	1,662		1,726	1,726	1,726	
311 - INSTRUCTION SERVICES	300	-	-		-	-	-	
312 - WORK SHOPS/INSTR PRO IMPR	-	-	192		81	81	81	
331 - REIMB STUDENT TRANSPORT	1,698	-	-		-	-	-	
341 - TRAVEL, LOCAL IN-DISTRICT	21	97	99		42	42	42	
353 - POSTAGE	-	-	-		74	74	74	
410 - SUPPLIES	4,913	4,740	7,975		17,753	17,753	17,753	
420 - TEXTBOOKS	-	335	905		1,434	1,434	1,434	
460 - NON-CONSUMABLE MATERIALS	-	893	-		398	398	398	
1250-RESOURCE ROOMS	2,167,967	2,205,157	2,181,627	25.85	2,235,269	2,235,269	2,235,269	26.69
111 - LICENSED SALARIES	828,145	914,757	791,484	12.00	869,126	869,126	869,126	12.50
112 - CLASSIFIED SALARIES	394,293	387,692	427,846	13.85	401,080	401,080	401,080	14.19
121 - SUBSTITUTE LICENSED	1,301	673	1,726		862	862	862	
122 - SUBSTITUTE CLASSIFIED	-	310	319		121	121	121	
130 - OTHER PAY	38	989	139		788	788	788	
141 - EXTRA OR EXT DUTY CONTR	1,032	1,820	1,074		836	836	836	
211 - PERS T1/T2	90,707	93,014	63,209		51,424	51,424	51,424	
212 - PERS PICK-UP	68,338	69,790	69,331		73,293	73,293	73,293	
213 - PERS/BOND	110,873	103,576	114,482		120,107	120,107	120,107	
216 - PERS OPSRP	104,134	110,883	96,663		113,147	113,147	113,147	
220 - FICA WITHHOLDING	88,527	93,982	92,189		93,852	93,852	93,852	
231 - WORKER'S COMP	5,324	5,688	4,961		5,504	5,504	5,504	
240 - HEALTH INSURANCE	383,442	383,580	361,436		433,582	433,582	433,582	
245 - EMPLOYER PAID TSA	3,789	5,919	1,857		8,291	8,291	8,291	
246 - LIFE & LT DISABILITY INS	1,311	1,290	1,465		1,276	1,276	1,276	
342 - TRAVEL, OUT OF-DISTRICT	191	-	199		3,687	3,687	3,687	
389 - OTHER PROF/TECH SERVICES	76,919	26,369	124,155		41,504	41,504	41,504	
410 - SUPPLIES	7,052	3,648	8,289		4,736	4,736	4,736	
420 - TEXTBOOKS	2,553	1,177	20,805		8,964	8,964	8,964	
440 - PERIODICALS	-	-	-		578	578	578	
470 - COMPUTER SOFTWARE	-	-	-		2,448	2,448	2,448	
640 - DUES AND FEES	-	-	-		65	65	65	
1260-TREATMENT & HABILITATION	357,195	341,248	390,286	3.50	421,686	421,686	421,686	3.50
111 - LICENSED SALARIES	186,569	176,590	199,863	2.50	210,890	210,890	210,890	2.50
112 - CLASSIFIED SALARIES	31,162	32,419	32,564	1.00	30,266	30,266	30,266	1.00
121 - SUBSTITUTE LICENSED	188	-	196		83	83	83	
130 - OTHER PAY	278	-	-		97	97	97	
141 - EXTRA OR EXT DUTY CONTR	-	1,500	-		11,330	11,330	11,330	
211 - PERS T1/T2	23,799	21,068	19,067		21,618	21,618	21,618	

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	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
212 - PERS PICK-UP	13,014	12,555	13,881		14,787	14,787	14,787	
213 - PERS/BOND	20,605	17,677	21,979		23,390	23,390	23,390	
216 - PERS OPSRP	14,299	15,172	13,032		12,752	12,752	12,752	
220 - FICA WITHHOLDING	16,554	15,968	17,699		18,218	18,218	18,218	
231 - WORKER'S COMP	929	837	908		996	996	996	
240 - HEALTH INSURANCE	31,464	30,055	32,551		37,105	37,105	37,105	
245 - EMPLOYER PAID TSA	1,650	2,020	1,650		2,022	2,022	2,022	
246 - LIFE & LT DISABILITY INS	116	117	118		68	68	68	
324 - RENTALS	-	149			-	-	-	
341 - TRAVEL, LOCAL IN-DISTRICT	1,410	368	1,211		1,328	1,328	1,328	
342 - TRAVEL, OUT OF-DISTRICT	700	147	1,021		696	696	696	
389 - OTHER PROF/TECH SERVICES	13,260	10,845	32,907		33,900	33,900	33,900	
410 - SUPPLIES	1,198	3,761	1,640		1,602	1,602	1,602	
460 - NON-CONSUMABLE MATERIALS	-	-	-		537	537	537	
1271-REMEDICATION	627,356	581,243	590,944	6.06	589,908	589,908	589,908	7.29
111 - LICENSED SALARIES	273,380	248,699	248,706	3.50	276,935	276,935	276,935	3.65
112 - CLASSIFIED SALARIES	76,587	76,795	77,198	2.56	80,495	80,495	80,495	3.64
121 - SUBSTITUTE LICENSED	84	-	-		-	-	-	
130 - OTHER PAY	16,634	21,860	22,297		-	-	-	
211 - PERS T1/T2	24,871	21,564	15,323		13,328	13,328	13,328	
212 - PERS PICK-UP	21,434	20,537	20,723		20,338	20,338	20,338	
213 - PERS/BOND	33,937	29,150	32,811		32,141	32,141	32,141	
216 - PERS OPSRP	33,981	34,208	29,925		31,012	31,012	31,012	
220 - FICA WITHHOLDING	26,755	25,578	26,421		25,724	25,724	25,724	
231 - WORKER'S COMP	1,569	1,497	1,380		1,444	1,444	1,444	
240 - HEALTH INSURANCE	102,522	97,941	100,998		105,185	105,185	105,185	
245 - EMPLOYER PAID TSA	3,301	3,150	2,457		3,038	3,038	3,038	
246 - LIFE & LT DISABILITY INS	332	263	253		270	270	270	
332 - NON REIMBURSED STDNT TRAN	11,968	-	12,452		-	-	-	
1281-PUBLIC ALTERNATIVE PROGRAMS	12,217	3,284	16,608		12,709	12,709	12,709	
370 - TUITION TO OTHER AGENCIES	12,217	3,284	16,608		11,363	11,363	11,363	
640 - DUES AND FEES	-	-	-		1,346	1,346	1,346	
1284-ALTERNATIVE PROGRAM	428,886	2,970,274	-		140,189	140,189	140,189	1.00
111 - LICENSED SALARIES	151,437	1,447,282	-		86,213	86,213	86,213	1.00
112 - CLASSIFIED SALARIES	39,623	124,677	-		-	-	-	
121 - SUBSTITUTE LICENSED	564	3,687	-		-	-	-	
130 - OTHER PAY	7,548	86,468	-		-	-	-	
132 - OVERTIME SALARIES	1,006	5,380	-		-	-	-	
211 - PERS T1/T2	-	155,004	-		13,052	13,052	13,052	
212 - PERS PICK-UP	11,770	92,296	-		5,142	5,142	5,142	
213 - PERS/BOND	18,636	136,836	-		8,057	8,057	8,057	
216 - PERS OPSRP	28,601	122,601	-		-	-	-	
220 - FICA WITHHOLDING	14,321	123,395	-		6,431	6,431	6,431	

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	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
231 - WORKER'S COMP	864	6,617	-		2,207	2,207	2,207	
240 - HEALTH INSURANCE	52,689	390,812	-		18,394	18,394	18,394	
245 - EMPLOYER PAID TSA	1,650	14,408	-		690	690	690	
246 - LIFE & LT DISABILITY INS	150	458	-		-	-	-	
341 - TRAVEL, LOCAL IN-DISTRICT	-	103	-		-	-	-	
342 - TRAVEL, OUT OF-DISTRICT	344	-	-		-	-	-	
353 - POSTAGE	-	816	-		-	-	-	
370 - TUITION TO OTHER AGENCIES	73,846	196,677	-		-	-	-	
410 - SUPPLIES	16,488	6,601	-		-	-	-	
420 - TEXTBOOKS	369	3,512	-		-	-	-	
460 - NON-CONSUMABLE MATERIALS	320	-	-		-	-	-	
470 - COMPUTER SOFTWARE	8,500	52,195	-		-	-	-	
640 - DUES AND FEES	160	449	-		-	-	-	
1290-PBIS/RTI	380,449	384,907	486,961	6.19	1,086,863	1,086,863	1,086,863	6.26
111 - LICENSED SALARIES	54,078	81,223	80,460	1.00	110,559	110,559	110,559	1.00
112 - CLASSIFIED SALARIES	149,976	139,880	162,248	5.19	188,473	188,473	188,473	5.26
121 - SUBSTITUTE LICENSED	10,675	189	11,179		5,573	5,573	5,573	
122 - SUBSTITUTE CLASSIFIED	1,672	-	1,935		1,067	1,067	1,067	
130 - OTHER PAY	4,437	6,079	37,945		35,464	35,464	35,464	
132 - OVERTIME SALARIES	338	56	33		-	-	-	
211 - PERS T1/T2	7,372	7,571	5,760		8,549	8,549	8,549	
212 - PERS PICK-UP	11,551	11,865	16,670		18,497	18,497	18,497	
213 - PERS/BOND	18,274	16,727	26,395		529,184	529,184	529,184	
216 - PERS OPSRP	22,722	23,321	29,306		30,736	30,736	30,736	
220 - FICA WITHHOLDING	15,781	16,418	22,060		23,960	23,960	23,960	
231 - WORKER'S COMP	967	977	1,171		2,221	2,221	2,221	
240 - HEALTH INSURANCE	55,701	51,096	53,525		68,218	68,218	68,218	
245 - EMPLOYER PAID TSA	456	911	600		778	778	778	
246 - LIFE & LT DISABILITY INS	515	463	440		517	517	517	
312 - WORK SHOPS/INSTR PRO IMPR	4,418	8,859	1,719		18,856	18,856	18,856	
341 - TRAVEL, LOCAL IN-DISTRICT	571	-	-		9,024	9,024	9,024	
342 - TRAVEL, OUT OF-DISTRICT	7,565	-	-		2,708	2,708	2,708	
353 - POSTAGE	263	72	73		75	75	75	
389 - OTHER PROF/TECH SERVICES	-	2,400	765		3,738	3,738	3,738	
410 - SUPPLIES	12,616	16,797	34,675		22,203	22,203	22,203	
470 - COMPUTER SOFTWARE	500	-	-		6,463	6,463	6,463	
1291-ENGLISH LANGUAGE LEARNER	1,416,582	1,495,392	1,568,495	18.24	1,654,512	1,654,512	1,654,512	19.01
111 - LICENSED SALARIES	553,202	594,098	617,043	8.85	725,699	725,699	725,699	10.30
112 - CLASSIFIED SALARIES	283,779	279,630	289,992	9.39	287,369	287,369	287,369	8.71
121 - SUBSTITUTE LICENSED	-	-	-		2,000	2,000	2,000	
122 - SUBSTITUTE CLASSIFIED	-	-	6,607		2,145	2,145	2,145	
130 - OTHER PAY	644	634	395		1,525	1,525	1,525	
132 - OVERTIME SALARIES	-	1	-		2,151	2,151	2,151	

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	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
141 - EXTRA OR EXT DUTY CONTR	918	990	974		16,009	16,009	16,009	
211 - PERS T1/T2	17,922	17,371	13,416		56,888	56,888	56,888	
212 - PERS PICK-UP	48,719	50,404	54,223		89,727	89,727	89,727	
213 - PERS/BOND	77,339	71,042	85,854		102,844	102,844	102,844	
216 - PERS OPSRP	105,649	109,865	99,564		74,938	74,938	74,938	
220 - FICA WITHHOLDING	60,890	62,857	69,135		4,117	4,117	4,117	
231 - WORKER'S COMP	3,630	3,607	3,722		273,575	273,575	273,575	
240 - HEALTH INSURANCE	251,218	261,841	275,703		6,796	6,796	6,796	
245 - EMPLOYER PAID TSA	3,450	5,820	3,660		917	917	917	
246 - LIFE & LT DISABILITY INS	954	958	1,028		1,438	1,438	1,438	
410 - SUPPLIES	618	2,365	4,103		2,373	2,373	2,373	
413 - ADDITIONAL WORKBOOKS	149	160	163		54	54	54	
419 - INTERVENTIONS MATERIALS	7,500	-	8,490		3,946	3,946	3,946	
470 - COMPUTER SOFTWARE	-	33,750	34,425		-	-	-	
1292-TEEN PARENTING	1,173	-	1,603		1,487	1,487	1,487	
112 - CLASSIFIED SALARIES	13	-	-		-	-	-	
130 - OTHER PAY	311	-	323		206	206	206	
212 - PERS PICK-UP	19	-	19		-	-	-	
213 - PERS/BOND	30	-	31		-	-	-	
216 - PERS OPSRP	45	-	39		-	-	-	
220 - FICA WITHHOLDING	24	-	25		-	-	-	
231 - WORKER'S COMP	1	-	1		-	-	-	
410 - SUPPLIES	731	-	1,164		1,281	1,281	1,281	
1296-TUTORING	18,146	-	33,513		16,860	16,860	16,860	
112 - CLASSIFIED SALARIES	-	-	-		28	28	28	
130 - OTHER PAY	13,429	-	24,693		16,399	16,399	16,399	
211 - PERS T1/T2	1,463	-	-		-	-	-	
212 - PERS PICK-UP	650	-	1,482		74	74	74	
213 - PERS/BOND	1,029	-	2,346		116	116	116	
216 - PERS OPSRP	514	-	3,013		150	150	150	
220 - FICA WITHHOLDING	1,003	-	1,889		93	93	93	
231 - WORKER'S COMP	58	-	91		-	-	-	
246 - LIFE & LT DISABILITY INS	1	-	-		-	-	-	
1299-OTHER PROGRAMS-NDI/KLAHRE	513,720	304,286	310,372		-	-	-	
319 - OTHER INSTRUCT/PROF/TECH	513,720	304,286	310,372		-	-	-	
2110-ATTENDANCE & SOCIAL WORK	51,500	53,045	54,106		50,000	50,000	50,000	
385 - MGMT SVS/CONSUL-NON INSTR	51,500	53,045	54,106		50,000	50,000	50,000	
2122-COUNSELING SERVICES	1,350,795	917,012	868,574	7.39	1,309,149	1,309,149	1,309,149	15.59
111 - LICENSED SALARIES	746,754	483,154	436,802	6.00	698,671	698,671	698,671	13.50
112 - CLASSIFIED SALARIES	47,967	50,481	50,864	1.39	56,996	56,996	56,996	2.09
121 - SUBSTITUTE LICENSED	3,753	-	3,688					
130 - OTHER PAY	609	2,422	1,421		2,300	2,300	2,300	
141 - EXTRA OR EXT DUTY CONTR	18,141	17,724	18,300		24,232	24,232	24,232	

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	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
211 - PERS T1/T2	40,641	42,411	31,997		19,916	19,916	19,916	
212 - PERS PICK-UP	45,583	33,106	30,324		47,217	47,217	47,217	
213 - PERS/BOND	67,747	46,701	48,014		74,893	74,893	74,893	
216 - PERS OPSRP	81,184	49,577	35,799		80,119	80,119	80,119	
220 - FICA WITHHOLDING	59,344	41,342	38,946		58,509	58,509	58,509	
231 - WORKER'S COMP	3,496	2,191	2,031		3,131	3,131	3,131	
240 - HEALTH INSURANCE	213,754	139,043	138,878		175,641	175,641	175,641	
245 - EMPLOYER PAID TSA	4,570	5,325	3,300		5,831	5,831	5,831	
246 - LIFE & LT DISABILITY INS	177	181	182		199	199	199	
312 - WORK SHOPS/INSTR PRO IMPR	-	-	-		2,813	2,813	2,813	
341 - TRAVEL, LOCAL IN-DISTRICT	193	-	478		388	388	388	
342 - TRAVEL, OUT OF-DISTRICT	-	-	63		2,864	2,864	2,864	
389 - OTHER PROF/TECH SERVICES	-	-	-		35,581	35,581	35,581	
410 - SUPPLIES	3,892	2,368	6,982		4,892	4,892	4,892	
420 - TEXTBOOKS	-	-	19,423		13,317	13,317	13,317	
470 - COMPUTER SOFTWARE	12,274	-	-		455	455	455	
640 - DUES AND FEES	716	986	1,082		1,184	1,184	1,184	
2134-NURSE SERVICES	73,879	79,128	84,500		48,605	48,605	48,605	
313 - STUDENT SERVICES	73,879	79,128	76,112		35,048	35,048	35,048	
389 - OTHER PROF/TECH SERVICES	-	-	8,388		13,556	13,556	13,556	
2139-OTHER HEALTH SERVICES	13,753	14,052	20,166	0.19	18,740	18,740	18,740	0.19
112 - CLASSIFIED SALARIES	5,618	5,420	5,935	0.19	6,388	6,388	6,388	0.19
122 - SUBSTITUTE CLASSIFIED	-	-	222		95	95	95	
130 - OTHER PAY	-	-	1,369		-	-	-	
212 - PERS PICK-UP	320	325	438		370	370	370	
213 - PERS/BOND	507	458	693		586	586	586	
216 - PERS OPSRP	779	789	890		753	753	753	
220 - FICA WITHHOLDING	332	392	558		388	388	388	
231 - WORKER'S COMP	25	25	30		26	26	26	
240 - HEALTH INSURANCE	3,415	3,314	3,451		4,565	4,565	4,565	
246 - LIFE & LT DISABILITY INS	23	20	20		-	-	-	
389 - OTHER PROF/TECH SERVICES	2,734	3,309	6,560		5,568	5,568	5,568	
2140-PSYCHOLOGICAL SRVS	282,713	221,073	315,220	2.00	450,950	450,950	450,950	3.00
111 - LICENSED SALARIES	152,485	116,898	152,572	2.00	246,477	246,477	246,477	3.00
112 - CLASSIFIED SALARIES	-	-	-		17,336	17,336	17,336	
121 - SUBSTITUTE LICENSED	-	-	4,692		646	646	646	
130 - OTHER PAY	-	164	168		256	256	256	
141 - EXTRA OR EXT DUTY CONTR	1,365	-	9,255		11,275	11,275	11,275	
211 - PERS T1/T2	-	-	-		2,590	2,590	2,590	
212 - PERS PICK-UP	9,231	7,016	10,001		16,091	16,091	16,091	
213 - PERS/BOND	14,616	9,877	15,835		24,924	24,924	24,924	
216 - PERS OPSRP	22,431	17,046	20,336		32,479	32,479	32,479	
220 - FICA WITHHOLDING	11,195	8,717	12,752		19,888	19,888	19,888	

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	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
231 - WORKER'S COMP	667	457	645		1,064	1,064	1,064	
240 - HEALTH INSURANCE	37,899	28,348	36,720		65,910	65,910	65,910	
245 - EMPLOYER PAID TSA	1,273	1,430	1,200		2,569	2,569	2,569	
246 - LIFE & LT DISABILITY INS	-	-	-		65	65	65	
312 - WORK SHOPS/INSTR PRO IMPR	1,400	1,000	1,457		-	-	-	
313 - STUDENT SERVICES	-	-	2,752		1,170	1,170	1,170	
341 - TRAVEL, LOCAL IN-DISTRICT	3,360	846	3,311		3,317	3,317	3,317	
342 - TRAVEL, OUT OF-DISTRICT	828	-	1,105		312	312	312	
389 - OTHER PROF/TECH SERVICES	20,000	20,000	35,720		-	-	-	
410 - SUPPLIES	5,963	9,274	6,700		4,582	4,582	4,582	
2152-SPEECH PATHOLOGY SERVICES	475,672	531,976	551,939	4.30	553,824	553,824	553,824	5.50
111 - LICENSED SALARIES	290,123	312,592	333,040	4.30	321,802	321,802	321,802	5.50
112 - CLASSIFIED SALARIES	-	-	-		13,165	13,165	13,165	
121 - SUBSTITUTE LICENSED	-	380	2,653		1,801	1,801	1,801	
130 - OTHER PAY	-	8,183	7,871		7,486	7,486	7,486	
141 - EXTRA OR EXT DUTY CONTR	-	5,250			3,545	3,545	3,545	
211 - PERS T1/T2	38,733	41,127	31,358		34,459	34,459	34,459	
212 - PERS PICK-UP	16,326	19,584	20,614		18,746	18,746	18,746	
213 - PERS/BOND	25,849	27,536	32,639		29,615	29,615	29,615	
216 - PERS OPSRP	11,478	17,653	16,927		12,263	12,263	12,263	
220 - FICA WITHHOLDING	21,256	24,436	26,283		26,139	26,139	26,139	
231 - WORKER'S COMP	1,232	1,264	1,353		1,392	1,392	1,392	
240 - HEALTH INSURANCE	65,930	66,647	69,270		67,292	67,292	67,292	
245 - EMPLOYER PAID TSA	2,057	2,871	2,280		2,603	2,603	2,603	
246 - LIFE & LT DISABILITY INS	-	-	-		46	46	46	
341 - TRAVEL, LOCAL IN-DISTRICT	1,686	351	4,300		3,341	3,341	3,341	
342 - TRAVEL, OUT OF-DISTRICT	70	69	73		447	447	447	
389 - OTHER PROF/TECH SERVICES	-	-	-		7,174	7,174	7,174	
410 - SUPPLIES	933	4,032	3,232		2,050	2,050	2,050	
460 - NON-CONSUMABLE MATERIALS	-	-	48		-	-	-	
470 - COMPUTER SOFTWARE	-	-	-		56	56	56	
640 - DUES AND FEES	-	-	-		402	402	402	
2191-SPECIAL EDUCATION ADMIN	361,203	385,789	438,445	2.95	486,097	486,097	486,097	2.50
111 - LICENSED SALARIES	40,634	62,467	64,624	1.00	96,141	96,141	96,141	1.00
112 - CLASSIFIED SALARIES	35,073	32,254	40,844	1.00	48,485	48,485	48,485	1.00
113 - ADMINISTRATORS	114,536	119,129	120,302	0.95	134,411	134,411	134,411	0.50
121 - SUBSTITUTE LICENSED	12,605	-	7,091		-	-	-	
122 - SUBSTITUTE CLASSIFIED	708	-	175		-	-	-	
130 - OTHER PAY	6,405	308	5,724		10,000	10,000	10,000	
141 - EXTRA OR EXT DUTY CONTR	1,833	3,288	4,008		3,938	3,938	3,938	
211 - PERS T1/T2	30,134	25,326	18,418		19,631	19,631	19,631	
212 - PERS PICK-UP	11,935	13,254	14,471		14,602	14,602	14,602	
213 - PERS/BOND	18,902	18,967	22,912		23,061	23,061	23,061	

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	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
216 - PERS OPSRP	7,093	13,771	14,747		16,134	16,134	16,134	
220 - FICA WITHHOLDING	15,814	16,630	18,450		18,482	18,482	18,482	
231 - WORKER'S COMP	898	888	963		989	989	989	
240 - HEALTH INSURANCE	37,160	43,903	46,287		48,977	48,977	48,977	
245 - EMPLOYER PAID TSA	4,678	4,546	4,321		5,368	5,368	5,368	
246 - LIFE & LT DISABILITY INS	685	703	713		818	818	818	
312 - WORK SHOPS/INSTR PRO IMPR	5,349	-	1,640		1,384	1,384	1,384	
319 - OTHER INSTRUCT/PROF/TECH	-	2,786			-	-	-	
341 - TRAVEL, LOCAL IN-DISTRICT	869	591	967		900	900	900	
342 - TRAVEL, OUT OF-DISTRICT	2,738	-	673		10,882	10,882	10,882	
353 - POSTAGE	21	-	-		-	-	-	
389 - OTHER PROF/TECH SERVICES	-	5,040	40,007		14,204	14,204	14,204	
410 - SUPPLIES	2,576	13,933	10,233		2,943	2,943	2,943	
470 - COMPUTER SOFTWARE	9,963	3,398	-		13,966	13,966	13,966	
480 - COMPUTER HARDWARE	-	591						
640 - DUES AND FEES	595	4,017	875		782	782	782	
2210-INSTRUCTION IMPROVEMENT	593,899	392,902	579,449	3.40	489,277	489,277	489,277	1.50
111 - LICENSED SALARIES	140,559	91,926	187,829	2.40	66,483	66,483	66,483	0.50
112 - CLASSIFIED SALARIES	19,982	20,782	21,998	0.50	23,255	23,255	23,255	0.50
113 - ADMINISTRATORS	60,282	61,470	62,694	0.50	67,202	67,202	67,202	0.50
121 - SUBSTITUTE LICENSED	17,119	-	10,626		19,009	19,009	19,009	
130 - OTHER PAY	13,197	9,812	13,590		13,479	13,479	13,479	
141 - EXTRA OR EXT DUTY CONTR	16,284	8,684	16,942		57,556	57,556	57,556	
211 - PERS T1/T2	22,349	22,337	16,208		14,258	14,258	14,258	
212 - PERS PICK-UP	12,882	10,292	11,952		10,000	10,000	10,000	
213 - PERS/BOND	20,375	14,787	18,923		15,821	15,821	15,821	
216 - PERS OPSRP	15,037	8,852	11,386		9,189	9,189	9,189	
220 - FICA WITHHOLDING	20,105	14,400	23,931		12,483	12,483	12,483	
231 - WORKER'S COMP	1,137	758	1,227		651	651	651	
240 - HEALTH INSURANCE	52,247	36,469	36,097		35,332	35,332	35,332	
245 - EMPLOYER PAID TSA	2,841	2,693	2,724		3,507	3,507	3,507	
246 - LIFE & LT DISABILITY INS	362	347	369		469	469	469	
312 - WORK SHOPS/INSTR PRO IMPR	-	-	-		3,734	3,734	3,734	
341 - TRAVEL, LOCAL IN-DISTRICT	377	16	1,615		3,349	3,349	3,349	
342 - TRAVEL, OUT OF-DISTRICT	19,613	-	3,516		47,772	47,772	47,772	
343 - TRAVEL, STUDNTS, OUT DIST	-	-	6,242		1,081	1,081	1,081	
389 - OTHER PROF/TECH SERVICES	-	23,915	24,602		26,233	26,233	26,233	
392 - STAFF EVENTS & INSERVICE	-	5,244			3,468	3,468	3,468	
410 - SUPPLIES	11,926	8,623	5,241		5,872	5,872	5,872	
419 - INTERVENTIONS MATERIALS	81,000	21,393	46,150		40,184	40,184	40,184	
420 - TEXTBOOKS	10,099	-	5,756		3,644	3,644	3,644	
460 - NON-CONSUMABLE MATERIALS	-	-	-		2,801	2,801	2,801	
470 - COMPUTER SOFTWARE	24,219	-	25,073		-	-	-	

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	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
480 - COMPUTER HARDWARE	-	6,085			-	-	-	
640 - DUES AND FEES	31,907	24,017	24,760		2,444	2,444	2,444	
2212-INST/CURR DEVELOPMENT	24,585	42,694	101,729		46,950	46,950	46,950	
112 - CLASSIFIED SALARIES	7	-	-		-	-	-	
121 - SUBSTITUTE LICENSED	1,315	-	7,397		6,165	6,165	6,165	
130 - OTHER PAY	6,764	6,831	37,333		7,164	7,164	7,164	
211 - PERS T1/T2	513	554	-		546	546	546	
212 - PERS PICK-UP	416	398	2,684		567	567	567	
213 - PERS/BOND	649	630	4,249		1,025	1,025	1,025	
216 - PERS OPSRP	637	565	5,457		904	904	904	
220 - FICA WITHHOLDING	597	510	3,422		1,002	1,002	1,002	
231 - WORKER'S COMP	35	27	164		55	55	55	
245 - EMPLOYER PAID TSA	2	1	-		-	-	-	
324 - RENTALS	11,549	10,626	13,202		8,478	8,478	8,478	
331 - REIMB STUDENT TRANSPORT	-	-	1,050		803	803	803	
341 - TRAVEL, LOCAL IN-DISTRICT	1,388	498	1,360		1,659	1,659	1,659	
342 - TRAVEL, OUT OF-DISTRICT	343	-	8,070		3,698	3,698	3,698	
389 - OTHER PROF/TECH SERVICES	-	-	7,653		6,495	6,495	6,495	
410 - SUPPLIES	370	8,332	9,551		6,139	6,139	6,139	
420 - TEXTBOOKS	-	13,723	-		-	-	-	
460 - NON-CONSUMABLE MATERIALS	-	-	137		2,249	2,249	2,249	
2218-ACCREDITATION	1,200	-	974		34	34	34	
640 - DUES AND FEES	1,200	-	974		34	34	34	
2219-OTH IMPROVEMENT OF INSTRUCTION	122,109	244,695	168,916	0.70	217,606	217,606	217,606	0.70
112 - CLASSIFIED SALARIES	27	20,399	-		-	-	-	
113 - ADMINISTRATORS	42,028	76,495	77,249	0.70	134,404	134,404	134,404	0.70
121 - SUBSTITUTE LICENSED	9,772	-	9,237		-	-	-	
122 - SUBSTITUTE CLASSIFIED	450	-	952		-	-	-	
130 - OTHER PAY	2,848	10,839	11,030		5,577	5,577	5,577	
132 - OVERTIME SALARIES	183	191	159		455	455	455	
211 - PERS T1/T2	9,221	15,902	11,827		16,382	16,382	16,382	
212 - PERS PICK-UP	3,037	6,052	5,918		6,821	6,821	6,821	
213 - PERS/BOND	4,809	8,639	9,369		10,782	10,782	10,782	
216 - PERS OPSRP	405	3,137	2,608		373	373	373	
220 - FICA WITHHOLDING	4,521	8,009	7,545		8,511	8,511	8,511	
231 - WORKER'S COMP	266	425	389		445	445	445	
240 - HEALTH INSURANCE	8,209	31,482	13,704		14,413	14,413	14,413	
245 - EMPLOYER PAID TSA	1,979	3,126	3,184		3,754	3,754	3,754	
246 - LIFE & LT DISABILITY INS	234	445	375		408	408	408	
315 - MGMT SVS / CONSUL - INSTR	22,149	1,504	-		-	-	-	
341 - TRAVEL, LOCAL IN-DISTRICT	564	200	183		844	844	844	
342 - TRAVEL, OUT OF-DISTRICT	872	334	5,118		4,863	4,863	4,863	
389 - OTHER PROF/TECH SERVICES	-	41,895	231		196	196	196	

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	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
410 - SUPPLIES	8,374	13,063	7,591		7,684	7,684	7,684	
460 - NON-CONSUMABLE MATERIALS	-	349	-		457	457	457	
640 - DUES AND FEES	2,162	2,208	2,249		1,238	1,238	1,238	
2222-SCHOOL LIBRARY SERVICES	452,906	482,484	495,616	7.13	477,179	477,179	477,179	6.63
111 - LICENSED SALARIES	29,432	31,748	32,847	0.50	-	-	-	
112 - CLASSIFIED SALARIES	209,258	229,285	233,242	6.63	243,455	243,455	243,455	6.63
121 - SUBSTITUTE LICENSED	-	-	190		-	-	-	
122 - SUBSTITUTE CLASSIFIED	2,849	262	2,122		4,947	4,947	4,947	
130 - OTHER PAY	1,670	239	2,530		2,015	2,015	2,015	
132 - OVERTIME SALARIES	37	-	38		-	-	-	
141 - EXTRA OR EXT DUTY CONTR	2,788	3,008	2,933		-	-	-	
211 - PERS T1/T2	10,219	12,469	9,736		10,347	10,347	10,347	
212 - PERS PICK-UP	14,002	15,268	15,886		14,116	14,116	14,116	
213 - PERS/BOND	22,188	21,509	25,153		22,325	22,325	22,325	
216 - PERS OPSRP	26,614	28,025	24,444		20,538	20,538	20,538	
220 - FICA WITHHOLDING	16,155	17,422	20,255		16,655	16,655	16,655	
231 - WORKER'S COMP	1,074	1,168	1,150		1,019	1,019	1,019	
240 - HEALTH INSURANCE	76,008	86,037	81,855		95,183	95,183	95,183	
245 - EMPLOYER PAID TSA	-	113			-	-	-	
246 - LIFE & LT DISABILITY INS	726	795	867		857	857	857	
310 - INSTR PROF TECH SERVICES	2,964	1,897	3,247		153	153	153	
341 - TRAVEL, LOCAL IN-DISTRICT	523	-	378		639	639	639	
342 - TRAVEL, OUT OF-DISTRICT	835	-	868		243	243	243	
389 - OTHER PROF/TECH SERVICES	200	110	212		85	85	85	
410 - SUPPLIES	5,404	11,613	10,448		7,894	7,894	7,894	
420 - TEXTBOOKS	-	-	-		4,444	4,444	4,444	
430 - LIBRARY BOOKS	16,526	10,324	13,015		16,774	16,774	16,774	
440 - PERIODICALS	1,849	1,890	3,101		5,400	5,400	5,400	
460 - NON-CONSUMABLE MATERIALS	1,543	935	1,073		172	172	172	
470 - COMPUTER SOFTWARE	10,044	8,369	10,025		9,871	9,871	9,871	
640 - DUES AND FEES	-	-	-		46	46	46	
2223-MULTIMEDIA SERVICES	3,720	1,841	12,153		9,670	9,670	9,670	
410 - SUPPLIES	886	112	1,682		1,259	1,259	1,259	
460 - NON-CONSUMABLE MATERIALS	2,834	1,729	10,172		5,411	5,411	5,411	
470 - COMPUTER SOFTWARE	-	-	299		3,000	3,000	3,000	
2230-ASSESSMENT & TESTING	24,310	3,923	16,046		108,163	108,163	108,163	
112 - CLASSIFIED SALARIES	54	35	-		108	108	108	
121 - SUBSTITUTE LICENSED	1,997	-	1,173		54,144	54,144	54,144	
122 - SUBSTITUTE CLASSIFIED	268	-	-		3,379	3,379	3,379	
130 - OTHER PAY	16,860	2,634	9,287		8,000	8,000	8,000	
132 - OVERTIME SALARIES	-	151			-	-	-	
211 - PERS T1/T2	291	177	-		1,368	1,368	1,368	
212 - PERS PICK-UP	328	167	628		685	685	685	

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	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
213 - PERS/BOND	519	242	994		1,494	1,494	1,494	
216 - PERS OPSRP	585	277	1,276		808	808	808	
220 - FICA WITHHOLDING	1,456	208	800		1,935	1,935	1,935	
231 - WORKER'S COMP	86	11	38		107	107	107	
245 - EMPLOYER PAID TSA	2	1	-		-	-	-	
246 - LIFE & LT DISABILITY INS	5	3	-		-	-	-	
410 - SUPPLIES	1,861	18	1,850		3,036	3,036	3,036	
470 - COMPUTER SOFTWARE	-	-	-		33,098	33,098	33,098	
2240-PROFESSIONAL DVLMMNT-STAFF	229,273	222,036	539,498		589,596	589,596	589,596	2.60
111 - LICENSED SALARIES					83,323	83,323	83,323	2.60
112 - CLASSIFIED SALARIES	41	26	48		-	-	-	
121 - SUBSTITUTE LICENSED	47,442	473	71,441		43,887	43,887	43,887	
122 - SUBSTITUTE CLASSIFIED	197	-	-		-	-	-	
130 - OTHER PAY	50,774	53,851	104,666		93,292	93,292	93,292	
132 - OVERTIME SALARIES	112	-	-		-	-	-	
141 - EXTRA OR EXT DUTY CONTR	13,855	30,940	28,247		15,112	15,112	15,112	
211 - PERS T1/T2	4,348	4,407	1,468		19,423	19,423	19,423	
212 - PERS PICK-UP	4,239	4,930	11,695		11,687	11,687	11,687	
213 - PERS/BOND	6,699	7,130	18,517		18,643	18,643	18,643	
216 - PERS OPSRP	7,189	8,829	26,280		7,441	7,441	7,441	
220 - FICA WITHHOLDING	8,480	6,371	14,905		12,517	12,517	12,517	
231 - WORKER'S COMP	497	304	929		975	975	975	
240 - HEALTH INSURANCE	-	471	4		45,972	45,972	45,972	
245 - EMPLOYER PAID TSA	30	138	2		1,902	1,902	1,902	
246 - LIFE & LT DISABILITY INS	4	2	0		-	-	-	
310 - INSTR PROF TECH SERVICES	10,719	-	10,622		267	267	267	
312 - WORK SHOPS/INSTR PRO IMPR	764	7,359	3,815		11,791	11,791	11,791	
314 - PROF DEV TUITION REIMB	26,815	44,720	100,969		140,000	140,000	140,000	
315 - MGMT SVS / CONSUL - INSTR	3,090	43,207	49,135		20,529	20,529	20,529	
318 - STAFF DVLPMNT-NONINSTRUC	-	-	-		53	53	53	
324 - RENTALS	1,065	-	1,108		471	471	471	
341 - TRAVEL, LOCAL IN-DISTRICT	533	141	1,472		654	654	654	
342 - TRAVEL, OUT OF-DISTRICT	18,209	613	72,406		39,034	39,034	39,034	
389 - OTHER PROF/TECH SERVICES	3,838	-	2,187		2,966	2,966	2,966	
410 - SUPPLIES	19,955	5,125	10,072		13,967	13,967	13,967	
420 - TEXTBOOKS	376	-	-		-	-	-	
640 - DUES AND FEES	-	3,000	9,512		5,689	5,689	5,689	
2242-PROFESSIONAL DVLMMNT-ADMIN	3,330	3,942	11,014		12,543	12,543	12,543	
314 - PROF DEV TUITION REIMB	3,330	3,942	11,014		12,543	12,543	12,543	
2310-BOARD OF EDUCATION SERV	529,076	536,880	763,416		478,581	478,581	478,581	
315 - MGMT SVS / CONSUL - INSTR	-	1,175	81,898		20,103	20,103	20,103	
341 - TRAVEL, LOCAL IN-DISTRICT	-	97	-		-	-	-	
342 - TRAVEL, OUT OF-DISTRICT	9,758	-	12,817		5,900	5,900	5,900	

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	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
353 - POSTAGE	-	-	303		710	710	710	
354 - ADVERTISING	2,992	768	2,187		1,604	1,604	1,604	
355 - PRINTING AND BINDING	88	-	1,698		-	-	-	
381 - AUDIT SERVICES	31,710	33,390	42,776		43,162	43,162	43,162	
382 - LEGAL SERVICES	341,928	167,903	217,634		148,397	148,397	148,397	
384 - NEGOTIATIONS & LABOR LAW	12,015	26,915	27,171		28,136	28,136	28,136	
385 - MGMT SVS/CONSUL-NON INSTR	375	36,473	53,060		47,569	47,569	47,569	
388 - ELECTION SERVICES	-	3,964	2,550		2,601	2,601	2,601	
389 - OTHER PROF/TECH SERVICES	11,911	34,645	13,612		10,115	10,115	10,115	
410 - SUPPLIES	11,485	12,147	14,266		15,387	15,387	15,387	
440 - PERIODICALS	-	-	-		145	145	145	
640 - DUES AND FEES	11,298	11,202	11,973		11,930	11,930	11,930	
651-LIABILITY INSURANCE	92,397	91,085	163,092		114,872	114,872	114,872	
652-FIDELITY BONDS	3,119	2,682	3,084		2,950	2,950	2,950	
659-OTHER INS & JUDGEMENTS	-	114,435	115,296		25,000	25,000	25,000	
2321-OFFICE OF SUPERINTENDENT	395,339	408,454	417,198	2.00	446,945	446,945	446,945	2.00
112 - CLASSIFIED SALARIES	47,171	48,017	50,556	1.00	56,051	56,051	56,051	1.00
113 - ADMINISTRATORS	162,200	168,139	170,043	1.00	177,525	177,525	177,525	1.00
130 - OTHER PAY	18,601	1,508	4,020		772	772	772	
132 - OVERTIME SALARIES	1,192	134	3,226		1,222	1,222	1,222	
211 - PERS T1/T2	34,853	81	-		-	-	-	
212 - PERS PICK-UP	11,770	12,532	13,193		13,716	13,716	13,716	
213 - PERS/BOND	18,635	18,103	20,888		21,680	21,680	21,680	
216 - PERS OPSRP	3,231	31,267	27,557		29,776	29,776	29,776	
220 - FICA WITHHOLDING	17,274	15,549	16,037		15,151	15,151	15,151	
231 - WORKER'S COMP	925	815	876		905	905	905	
240 - HEALTH INSURANCE	34,578	33,835	38,213		43,411	43,411	43,411	
245 - EMPLOYER PAID TSA	4,662	4,125	4,500		8,250	8,250	8,250	
246 - LIFE & LT DISABILITY INS	806	779	803		968	968	968	
315 - MGMT SVS / CONSUL - INSTR	4,750	7,130	8,728		6,006	6,006	6,006	
318 - STAFF DVLPMNT-NONINSTRUC	-	4,221	-		-	-	-	
324 - RENTALS	1,434	671	1,323		239	239	239	
341 - TRAVEL, LOCAL IN-DISTRICT	542	1,228	486		583	583	583	
342 - TRAVEL, OUT OF-DISTRICT	4,236	-	13,622		19,362	19,362	19,362	
351 - TELEPHONE	400	280	520		-	-	-	
353 - POSTAGE	1,160	99	867		191	191	191	
355 - PRINTING AND BINDING	6,306	1,392	4,162		1,595	1,595	1,595	
385 - MGMT SVS/CONSUL-NON INSTR	1,348	17,229	17,326		16,800	16,800	16,800	
389 - OTHER PROF/TECH SERVICES	170	6,745	183		-	-	-	
392 - STAFF EVENTS & INSERVICE	1,621	4,648	2,081		20,000	20,000	20,000	
410 - SUPPLIES	15,387	24,711	12,875		7,718	7,718	7,718	
440 - PERIODICALS	-	-	-		614	614	614	
460 - NON-CONSUMABLE MATERIALS	436	2,706	2,674		1,585	1,585	1,585	

**HOOD RIVER COUNTY SCHOOL DISTRICT
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100 General Fund Expenditures by Function and Object

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
640 - DUES AND FEES	1,652	2,508	2,442		2,828	2,828	2,828	
2410-OFFICE OF THE PRINCIPAL	3,863,988	3,793,583	3,947,004	30.73	4,099,527	4,099,527	4,099,527	30.79
112 - CLASSIFIED SALARIES	495,745	493,660	523,916	16.13	508,508	508,508	508,508	16.19
113 - ADMINISTRATORS	1,550,779	1,589,017	1,572,538	14.60	1,687,616	1,687,616	1,687,616	14.60
121 - SUBSTITUTE LICENSED	376	-	-		-	-	-	
122 - SUBSTITUTE CLASSIFIED	12,098	2,355	26,563		38,790	38,790	38,790	
130 - OTHER PAY	6,010	11,657	11,052		20,930	20,930	20,930	
132 - OVERTIME SALARIES	161	238	219		3,328	3,328	3,328	
211 - PERS T1/T2	213,814	183,028	132,894		129,562	129,562	129,562	
212 - PERS PICK-UP	120,711	118,237	124,434		126,946	126,946	126,946	
213 - PERS/BOND	191,641	168,260	197,020		202,035	202,035	202,035	
216 - PERS OPSRP	138,481	154,156	146,984		155,914	155,914	155,914	
220 - FICA WITHHOLDING	153,587	157,121	161,776		167,480	167,480	167,480	
231 - WORKER'S COMP	8,775	8,431	8,670		9,070	9,070	9,070	
240 - HEALTH INSURANCE	514,541	506,445	524,745		566,255	566,255	566,255	
245 - EMPLOYER PAID TSA	69,052	68,718	66,401		77,262	77,262	77,262	
246 - LIFE & LT DISABILITY INS	9,690	9,600	9,413		9,849	9,849	9,849	
312 - WORK SHOPS/INSTR PRO IMPR	425	694	-		-	-	-	
324 - RENTALS	201,298	154,526	195,574		178,038	178,038	178,038	
341 - TRAVEL, LOCAL IN-DISTRICT	1,007	767	4,997		4,242	4,242	4,242	
342 - TRAVEL, OUT OF-DISTRICT	6,175	21	9,933		6,115	6,115	6,115	
353 - POSTAGE	9,013	13,659	13,226		8,212	8,212	8,212	
355 - PRINTING AND BINDING	-	-	156		-	-	-	
389 - OTHER PROF/TECH SERVICES	13,280	12,475	14,462		26,372	26,372	26,372	
410 - SUPPLIES	97,658	95,664	124,240		107,712	107,712	107,712	
420 - TEXTBOOKS	-	653	-		1,020	1,020	1,020	
460 - NON-CONSUMABLE MATERIALS	20,902	21,181	28,162		28,533	28,533	28,533	
470 - COMPUTER SOFTWARE	15,383	1,176	18,953		7,339	7,339	7,339	
540 - DEPR EQUIPMENT (>\$5,000)	-	5,568	15,018		15,318	15,318	15,318	
640 - DUES AND FEES	13,384	16,277	15,658		13,081	13,081	13,081	
2431-ATHLETIC DIRECTOR	176,298	183,077	181,005	1.00	196,891	196,891	196,891	1.00
113 - ADMINISTRATORS	104,033	109,279	110,355	1.00	117,049	117,049	117,049	1.00
211 - PERS T1/T2	20,838	21,889	16,895		18,293	18,293	18,293	
212 - PERS PICK-UP	6,242	6,557	6,621		7,211	7,211	7,211	
213 - PERS/BOND	9,883	9,347	10,484		11,398	11,398	11,398	
220 - FICA WITHHOLDING	7,939	8,342	8,442		9,185	9,185	9,185	
231 - WORKER'S COMP	437	420	444		2,440	2,440	2,440	
240 - HEALTH INSURANCE	18,861	18,894	19,577		21,196	21,196	21,196	
245 - EMPLOYER PAID TSA	4,548	4,548	4,548		5,137	5,137	5,137	
246 - LIFE & LT DISABILITY INS	526	535	535		580	580	580	
342 - TRAVEL, OUT OF-DISTRICT	1,995	614	1,082		3,297	3,297	3,297	
410 - SUPPLIES	150	1,460	803		208	208	208	
440 - PERIODICALS	-	50	51		-	-	-	

**HOOD RIVER COUNTY SCHOOL DISTRICT
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100 General Fund Expenditures by Function and Object

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
640 - DUES AND FEES	845	1,144	1,167		898	898	898	
2510-DIRECTOR OF BUSINESS SUPP	296,520	240,145	309,367	1.00	302,751	302,751	302,751	1.00
113 - ADMINISTRATORS	120,564	118,813	126,053	1.00	133,068	133,068	133,068	1.00
211 - PERS T1/T2	24,149	16,340	-		-	-	-	
212 - PERS PICK-UP	7,234	-	7,563		5,155	5,155	5,155	
213 - PERS/BOND	11,454	7,237	11,975		7,791	7,791	7,791	
216 - PERS OPSRP	-	-	15,378		10,509	10,509	10,509	
220 - FICA WITHHOLDING	9,228	9,093	9,673		10,050	10,050	10,050	
231 - WORKER'S COMP	505	455	503		523	523	523	
240 - HEALTH INSURANCE	18,828	17,319	19,577		20,541	20,541	20,541	
245 - EMPLOYER PAID TSA	4,548	3,980	2,274		4,708	4,708	4,708	
246 - LIFE & LT DISABILITY INS	590	551	596		686	686	686	
318 - STAFF DVLPMNT-NONINSTRUC	134	575	1,093		572	572	572	
324 - RENTALS	11,692	9,513	17,010		12,591	12,591	12,591	
341 - TRAVEL, LOCAL IN-DISTRICT	-	-	-		76	76	76	
342 - TRAVEL, OUT OF-DISTRICT	5,190	-	8,327		2,939	2,939	2,939	
353 - POSTAGE	12,235	9,214	13,119		11,336	11,336	11,336	
354 - ADVERTISING	272	180	462		413	413	413	
385 - MGMT SVS/CONSUL-NON INSTR	22,892	7,410	26,370		44,374	44,374	44,374	
389 - OTHER PROF/TECH SERVICES	33,615	25,516	23,787		15,694	15,694	15,694	
410 - SUPPLIES	6,304	6,306	11,245		8,566	8,566	8,566	
460 - NON-CONSUMABLE MATERIALS	722	1,952	2,700		2,245	2,245	2,245	
470 - COMPUTER SOFTWARE	1,680	420	874		535	535	535	
640 - DUES AND FEES	4,686	5,272	7,586		7,113	7,113	7,113	
670-TAXES-LICENSES-ASSESSMENT	-	-	3,202		3,266	3,266	3,266	
2520-BUSINESS SERVICES	432,471	505,515	505,417	5.00	1,057,836	1,057,836	1,057,836	5.00
112 - CLASSIFIED SALARIES	269,150	313,553	312,693	5.00	859,087	859,087	859,087	5.00
130 - OTHER PAY	64	-	-		-	-	-	
132 - OVERTIME SALARIES	6,709	5,270	6,980		-	-	-	
211 - PERS T1/T2	9,979	10,170	7,868		10,636	10,636	10,636	
212 - PERS PICK-UP	15,197	18,385	18,450		20,847	20,847	20,847	
213 - PERS/BOND	24,063	26,483	29,213		32,898	32,898	32,898	
216 - PERS OPSRP	29,666	37,273	31,246		34,042	34,042	34,042	
220 - FICA WITHHOLDING	20,187	23,361	23,524		26,648	26,648	26,648	
231 - WORKER'S COMP	1,164	1,259	1,335		1,456	1,456	1,456	
240 - HEALTH INSURANCE	55,297	68,575	71,965		68,117	68,117	68,117	
246 - LIFE & LT DISABILITY INS	926	1,072	1,072		2,133	2,133	2,133	
318 - STAFF DVLPMNT-NONINSTRUC	-	-	73		1,297	1,297	1,297	
341 - TRAVEL, LOCAL IN-DISTRICT	-	-	106		75	75	75	
342 - TRAVEL, OUT OF-DISTRICT	-	-	96		98	98	98	
410 - SUPPLIES	68	114	796		503	503	503	
2542-CARE/UPKEEP OF BUILDINGS	4,439,074	4,968,003	5,267,090	35.27	5,135,794	5,135,794	5,135,794	37.75
112 - CLASSIFIED SALARIES	1,274,174	1,400,998	1,412,309	34.27	1,440,863	1,440,863	1,440,863	36.75

**HOOD RIVER COUNTY SCHOOL DISTRICT
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	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
114 - MANAGERIAL-CLASSIFIED	95,423	98,025	89,441	1.00	98,858	98,858	98,858	1.00
122 - SUBSTITUTE CLASSIFIED	42,335	22,328	13,629		12,449	12,449	12,449	
130 - OTHER PAY	12,594	6,730	4,440		3,887	3,887	3,887	
132 - OVERTIME SALARIES	16,620	10,200	8,899		1,672	1,672	1,672	
211 - PERS T1/T2	74,240	68,745	50,295		52,682	52,682	52,682	
212 - PERS PICK-UP	78,894	86,094	86,472		79,788	79,788	79,788	
213 - PERS/BOND	124,915	126,078	136,914		130,348	130,348	130,348	
216 - PERS OPSRP	137,672	161,737	135,699		125,076	125,076	125,076	
220 - FICA WITHHOLDING	105,199	112,680	112,842		114,926	114,926	114,926	
231 - WORKER'S COMP	39,080	43,934	41,341		42,708	42,708	42,708	
240 - HEALTH INSURANCE	421,088	459,553	418,328		457,301	457,301	457,301	
245 - EMPLOYER PAID TSA	5,685	5,401	4,548		6,047	6,047	6,047	
246 - LIFE & LT DISABILITY INS	5,188	5,407	4,727		5,817	5,817	5,817	
322 - CONTRACTED REPAIRS	332,236	640,696	614,616		567,344	567,344	567,344	
324 - RENTALS	39,908	36,727	36,769		45,000	45,000	45,000	
325 - ELECTRICITY	444,334	409,935	549,703		505,766	505,766	505,766	
326 - FUEL (HEATING)	232,159	215,102	318,935		277,134	277,134	277,134	
327 - WATER AND SEWAGE	252,368	255,977	272,745		275,462	275,462	275,462	
328 - GARBAGE	84,597	56,627	79,329		83,368	83,368	83,368	
341 - TRAVEL, LOCAL IN-DISTRICT	493	432	440		229	229	229	
342 - TRAVEL, OUT OF-DISTRICT	631	89	186		193	193	193	
351 - TELEPHONE	1,110	1,054	4,015		-	-	-	
353 - POSTAGE	62	-	65		100	100	100	
389 - OTHER PROF/TECH SERVICES	44,148	8,588	42,068		8,000	8,000	8,000	
410 - SUPPLIES	199,188	258,246	172,952		210,000	210,000	210,000	
412 - CUSTODIAL SUPPLIES	109,810	146,186	109,368		118,726	118,726	118,726	
414 - PARTS	9,907	8,108	12,142		15,000	15,000	15,000	
415 - FUEL (VEHICLE)	148	-	97		235	235	235	
417 - TIRES	6,619	64	6,518		3,099	3,099	3,099	
460 - NON-CONSUMABLE MATERIALS	13,747	60,940	221,767		118,251	118,251	118,251	
470 - COMPUTER SOFTWARE	5,950	3,814	6,440		18,093	18,093	18,093	
540 - DEPR EQUIPMENT (>\$5,000)	-	19,314	16,974		25,414	25,414	25,414	
640 - DUES AND FEES	9,922	8,299	9,836		8,000	8,000	8,000	
651-LIABILITY INSURANCE	4,030	3,983	4,832		5,237	5,237	5,237	
653-PROPERTY INSURANCE	214,600	225,914	259,891		278,721	278,721	278,721	
670-TAXES-LICENSES-ASSESSMENT	-	-	7,517		-	-	-	
2543-CARE/UPKEEP OF GROUNDS	-	253,447	21,790		16,549	16,549	16,549	
322 - CONTRACTED REPAIRS	-	253,447	-		-	-	-	
414 - PARTS	-	-	566		-	-	-	
540 - DEPR EQUIPMENT (>\$5,000)	-	-	21,224		16,549	16,549	16,549	
2544-DISTRICT-WIDE MAINTENANCE	-	-	4,900		-	-	-	
414 - PARTS	-	-	4,803		-	-	-	
417 - TIRES	-	-	96		-	-	-	

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	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
418 - BATTERIES	-	-	1		-	-	-	
2546-CAMPUS SECURITY	51,161	122,106	126,373	2.00	108,638	108,638	108,638	3.00
112 - CLASSIFIED SALARIES	29,796	58,628	61,361	2.00	52,465	52,465	52,465	3.00
211 - PERS T1/T2	5,562	11,072	9,029		7,645	7,645	7,645	
212 - PERS PICK-UP	1,683	1,734	1,854		1,560	1,560	1,560	
213 - PERS/BOND	2,665	4,674	5,602		4,721	4,721	4,721	
216 - PERS OPSRP	42	-	-		-	-	-	
220 - FICA WITHHOLDING	2,180	4,115	4,511		3,839	3,839	3,839	
231 - WORKER'S COMP	130	269	250		214	214	214	
240 - HEALTH INSURANCE	9,012	38,815	40,307		35,558	35,558	35,558	
246 - LIFE & LT DISABILITY INS	91	190	213		177	177	177	
310 - INSTR PROF TECH SERVICES	-	2,607	3,247		2,458	2,458	2,458	
2551-TRANSPORTATION DIRECTION	210,998	221,571	265,583	2.25	291,019	291,019	291,019	2.25
112 - CLASSIFIED SALARIES	57,964	60,213	60,609	1.25	74,574	74,574	74,574	1.25
114 - MANAGERIAL-CLASSIFIED	63,871	59,342	77,853	1.00	113,059	113,059	113,059	1.00
130 - OTHER PAY	457	667	666		1,173	1,173	1,173	
132 - OVERTIME SALARIES	166	3,305	173		1,771	1,771	1,771	
211 - PERS T1/T2	9,411	10,423	7,426		9,405	9,405	9,405	
212 - PERS PICK-UP	7,211	6,657	8,216		5,237	5,237	5,237	
213 - PERS/BOND	11,417	9,656	13,009		7,147	7,147	7,147	
216 - PERS OPSRP	10,672	8,591	10,789		1,615	1,615	1,615	
220 - FICA WITHHOLDING	9,109	9,234	10,476		12,425	12,425	12,425	
231 - WORKER'S COMP	529	514	574		678	678	678	
240 - HEALTH INSURANCE	36,126	34,814	43,226		48,364	48,364	48,364	
245 - EMPLOYER PAID TSA	3,411	2,937	4,548		5,528	5,528	5,528	
246 - LIFE & LT DISABILITY INS	555	489	675		756	756	756	
322 - CONTRACTED REPAIRS	-	-	1,476		578	578	578	
410 - SUPPLIES	-	-	10,829		2,899	2,899	2,899	
470 - COMPUTER SOFTWARE	-	14,630	14,923		5,660	5,660	5,660	
652-FIDELITY BONDS	100	100	115		151	151	151	
2552-VEHICLE OPERATION	1,867,564	1,705,601	2,048,650	23.04	2,038,390	2,038,390	2,038,390	22.47
112 - CLASSIFIED SALARIES	723,294	648,391	741,069	23.04	796,821	796,821	796,821	22.47
117-UNUSED LEAVE (BEG FY20)	-	-	-		-	-	-	
118-FIELD TRIPS	11,202	1,009	28,186		1,296	1,296	1,296	
119-ACTIVITY TRIPS	32,688	20,746	32,516		16,631	16,631	16,631	
122 - SUBSTITUTE CLASSIFIED	5,712	943	17,456		-	-	-	
130 - OTHER PAY	12,978	16,341	12,274		16,224	16,224	16,224	
132 - OVERTIME SALARIES	8,945	7,082	8,766		17,819	17,819	17,819	
211 - PERS T1/T2	41,765	37,433	27,082		35,422	35,422	35,422	
212 - PERS PICK-UP	42,336	37,577	48,286		42,289	42,289	42,289	
213 - PERS/BOND	68,392	53,118	76,453		66,867	66,867	66,867	
216 - PERS OPSRP	74,562	64,064	76,601		58,162	58,162	58,162	
220 - FICA WITHHOLDING	55,573	49,653	62,163		60,362	60,362	60,362	

**HOOD RIVER COUNTY SCHOOL DISTRICT
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	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
231 - WORKER'S COMP	28,919	26,741	28,712		31,580	31,580	31,580	
240 - HEALTH INSURANCE	293,986	232,218	272,960		271,429	271,429	271,429	
246 - LIFE & LT DISABILITY INS	2,330	2,025	2,258		2,652	2,652	2,652	
315 - MGMT SVS / CONSUL - INSTR	1,081	480	4,202		2,500	2,500	2,500	
318 - STAFF DVLPMNT-NONINSTRUC	1,215	552	1,264		1,302	1,302	1,302	
322 - CONTRACTED REPAIRS	68,111	32,482	97,621		60,598	60,598	60,598	
324 - RENTALS	20,701	12,602	45,842		26,584	26,584	26,584	
325 - ELECTRICITY	5,774	4,854	6,227		6,579	6,579	6,579	
326 - FUEL (HEATING)	2,667	3,172	6,242		9,446	9,446	9,446	
327 - WATER AND SEWAGE	7,470	6,786	5,628		7,793	7,793	7,793	
328 - GARBAGE	1,762	-	5,836		4,145	4,145	4,145	
331 - REIMB STUDENT TRANSPORT	33,785	35,956	50,217		40,099	40,099	40,099	
341 - TRAVEL, LOCAL IN-DISTRICT	-	27			544	544	544	
342 - TRAVEL, OUT OF-DISTRICT	8,876	3,017	8,620		7,774	7,774	7,774	
359 - OTH COMMUNICATION SERVICE	-	-	-		902	902	902	
390 - OTHER PROF/TECH SRVS	4,032	-	3,640		2,889	2,889	2,889	
410 - SUPPLIES	33,055	24,553	29,671		21,041	21,041	21,041	
414 - PARTS	50,152	44,393	37,543		34,403	34,403	34,403	
415 - FUEL (VEHICLE)	144,355	114,569	212,235		305,930	305,930	305,930	
416 - LUBE OIL & GREASE	4,711	3,830	7,046		5,069	5,069	5,069	
417 - TIRES	31,852	13,380	33,839		25,430	25,430	25,430	
418 - BATTERIES	3,058	2,921	4,373		2,422	2,422	2,422	
460 - NON-CONSUMABLE MATERIALS	-	2,381			-	-	-	
470 - COMPUTER SOFTWARE	995	1,095	1,117		1,637	1,637	1,637	
540 - DEPR EQUIPMENT (>\$5,000)	-	58,038			-	-	-	
564 - BUS CAPITAL IMPROVEMENT	-	101,545			-	-	-	
640 - DUES AND FEES	4,617	3,062	8,355		5,601	5,601	5,601	
651-LIABILITY INSURANCE	16,587	17,025	19,579		24,575	24,575	24,575	
653-PROPERTY INSURANCE	20,025	21,540	24,771		23,573	23,573	23,573	
2633-PUBLIC INFORMATION	-	4,300	132,480	1.00	180,289	180,289	180,289	1.00
114 - MANAGERIAL-CLASSIFIED	-	-	74,634	1.00	93,799	93,799	93,799	1.00
212 - PERS PICK-UP	-	-	4,478		5,628	5,628	5,628	
213 - PERS/BOND	-	-	7,090		8,911	8,911	8,911	
216 - PERS OPSRP	-	-	9,105		11,444	11,444	11,444	
220 - FICA WITHHOLDING	-	-	5,709		6,753	6,753	6,753	
231 - WORKER'S COMP	-	-	309		377	377	377	
240 - HEALTH INSURANCE	-	-	19,577		20,703	20,703	20,703	
245 - EMPLOYER PAID TSA	-	-	4,548		5,223	5,223	5,223	
246 - LIFE & LT DISABILITY INS	-	-	399		528	528	528	
342 - TRAVEL, OUT OF-DISTRICT	-	-	1,530		500	500	500	
355 - PRINTING AND BINDING	-	1,795			11,410	11,410	11,410	
389 - OTHER PROF/TECH SERVICES	-	-	-		13,156	13,156	13,156	
410 - SUPPLIES	-	81	3,153		100	100	100	

**HOOD RIVER COUNTY SCHOOL DISTRICT
2022-23 BUDGET**

100 General Fund Expenditures by Function and Object

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
460 - NON-CONSUMABLE MATERIALS	-	230	234		100	100	100	
470 - COMPUTER SOFTWARE	-	-	-		408	408	408	
640 - DUES AND FEES	-	2,194	1,713		1,250	1,250	1,250	
2640-STAFF SERVICES	497,156	642,831	645,892	3.00	691,972	691,972	691,972	3.00
112 - CLASSIFIED SALARIES	102,380	110,398	107,471	2.00	120,017	120,017	120,017	2.00
113 - ADMINISTRATORS	120,564	117,878	126,634	1.00	134,407	134,407	134,407	1.00
121 - SUBSTITUTE LICENSED	282	332	98		-	-	-	
130 - OTHER PAY	12,595	104,239	43,530		84,172	84,172	84,172	
132 - OVERTIME SALARIES	871	3,977	10,404		8,632	8,632	8,632	
141 - EXTRA OR EXT DUTY CONTR	12,900	-	8,679		15,349	15,349	15,349	
211 - PERS T1/T2	26,147	31,863	19,388		23,825	23,825	23,825	
212 - PERS PICK-UP	14,638	19,177	17,558		18,307	18,307	18,307	
213 - PERS/BOND	23,271	27,643	27,800		29,313	29,313	29,313	
216 - PERS OPSRP	16,684	24,042	20,252		19,319	19,319	19,319	
220 - FICA WITHHOLDING	18,664	25,216	22,386		25,075	25,075	25,075	
231 - WORKER'S COMP	1,065	1,345	1,183		1,718	1,718	1,718	
240 - HEALTH INSURANCE	40,909	50,145	50,739		48,464	48,464	48,464	
245 - EMPLOYER PAID TSA	4,564	4,431	4,548		5,662	5,662	5,662	
246 - LIFE & LT DISABILITY INS	933	846	968		1,124	1,124	1,124	
310 - INSTR PROF TECH SERVICES	617	2,807	1,566		1,415	1,415	1,415	
318 - STAFF DVLPMT-NONINSTRUC	-	100	3,137		3,758	3,758	3,758	
324 - RENTALS	971	1,051	7,071		869	869	869	
341 - TRAVEL, LOCAL IN-DISTRICT	195	579	1,499		1,364	1,364	1,364	
342 - TRAVEL, OUT OF-DISTRICT	3,137	-	15,322		9,011	9,011	9,011	
354 - ADVERTISING	1,892	2,068	9,293		8,689	8,689	8,689	
374 - OTHER TUITION	6,000	-	6,367		4,330	4,330	4,330	
385 - MGMT SVS/CONSUL-NON INSTR	5,487	17,373	22,790		10,525	10,525	10,525	
390 - OTHER PROF/TECH SRVS	8,611	7,335	14,139		11,637	11,637	11,637	
392 - STAFF EVENTS & INSERVICE	4,906	23,260	12,285		18,579	18,579	18,579	
410 - SUPPLIES	15,426	9,050	13,750		11,392	11,392	11,392	
460 - NON-CONSUMABLE MATERIALS	-	-	1,728		2,044	2,044	2,044	
470 - COMPUTER SOFTWARE	41,726	43,732	52,227		54,797	54,797	54,797	
640 - DUES AND FEES	11,722	13,945	23,080		18,179	18,179	18,179	
2660-TECHNOLOGY SERVICES	1,660,830	2,337,324	1,833,528	12.00	3,005,715	3,005,715	3,005,715	12.00
112 - CLASSIFIED SALARIES	528,789	585,694	583,241	11.00	703,102	703,102	703,102	11.00
114 - MANAGERIAL-CLASSIFIED	98,169	102,101	103,106	1.00	114,069	114,069	114,069	1.00
130 - OTHER PAY	1,014	5,221	2,822		2,618	2,618	2,618	
132 - OVERTIME SALARIES	13,327	21,561	6,721		6,563	6,563	6,563	
211 - PERS T1/T2	18,334	17,534	12,341		9,346	9,346	9,346	
212 - PERS PICK-UP	35,764	40,128	40,391		47,156	47,156	47,156	
213 - PERS/BOND	53,519	57,892	63,953		74,600	74,600	74,600	
216 - PERS OPSRP	73,561	84,749	72,295		88,077	88,077	88,077	
220 - FICA WITHHOLDING	45,997	52,102	51,499		59,969	59,969	59,969	

**HOOD RIVER COUNTY SCHOOL DISTRICT
2022-23 BUDGET**

100 General Fund Expenditures by Function and Object

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
231 - WORKER'S COMP	2,708	3,205	2,818		3,624	3,624	3,624	
240 - HEALTH INSURANCE	140,284	142,908	145,468		188,583	188,583	188,583	
245 - EMPLOYER PAID TSA	4,548	4,548	4,548		5,171	5,171	5,171	
246 - LIFE & LT DISABILITY INS	2,379	2,572	2,527		3,245	3,245	3,245	
316 - DATA PROCESSING SERVICES	131,615	141,623	144,484		181,657	181,657	181,657	
319 - OTHER INSTRUCT/PROF/TECH	41,093	42,986	46,185		63,205	63,205	63,205	
322 - CONTRACTED REPAIRS	12,919	30,465	25,660		195,000	195,000	195,000	
324 - RENTALS	15,229	13,111	14,705		117,600	117,600	117,600	
341 - TRAVEL, LOCAL IN-DISTRICT	3,310	4,526	3,606		4,549	4,549	4,549	
342 - TRAVEL, OUT OF-DISTRICT	2,718	-	278		2,500	2,500	2,500	
351 - TELEPHONE	88,918	83,557	71,911		63,336	63,336	63,336	
353 - POSTAGE	118	88	274		284	284	284	
359 - OTH COMMUNICATION SERVICE	86,092	130,369	115,907		88,087	88,087	88,087	
389 - OTHER PROF/TECH SERVICES	22,576	23,254	24,187		49,634	49,634	49,634	
410 - SUPPLIES	41,295	81,814	48,265		45,591	45,591	45,591	
460 - NON-CONSUMABLE MATERIALS	129,010	577,865	163,482		117,436	117,436	117,436	
470 - COMPUTER SOFTWARE	67,538	83,058	82,855		136,137	136,137	136,137	
480 - COMPUTER HARDWARE	-	4,394			607,950	607,950	607,950	
540 - DEPR EQUIPMENT (>\$5,000)	-	-	-		26,626	26,626	26,626	
640 - DUES AND FEES	6	-	-		-	-	-	
2690-OTHER SUPPORT SERVICES	54,970	56,791	113,293	0.63	235,486	235,486	235,486	0.63
112 - CLASSIFIED SALARIES	26,673	27,903	55,891	0.63	31,560	31,560	31,560	0.63
130 - OTHER PAY	2,057	1,208	2,133		1,305	1,305	1,305	
211 - PERS T1/T2	5,530	5,604	9,628		4,774	4,774	4,774	
212 - PERS PICK-UP	1,657	1,679	3,266		1,871	1,871	1,871	
213 - PERS/BOND	2,623	2,428	4,950		2,955	2,955	2,955	
220 - FICA WITHHOLDING	1,848	1,881	4,109		2,056	2,056	2,056	
231 - WORKER'S COMP	127	133	234		135	135	135	
240 - HEALTH INSURANCE	14,362	15,856	32,879		17,714	17,714	17,714	
246 - LIFE & LT DISABILITY INS	94	100	204		115	115	115	
389 - OTHER PROF/TECH SERVICES	-	-	-		173,000	173,000	173,000	
2700-SUPP RETIREMENT PROGRAM	88,581	68,366	170,000		50,000	50,000	50,000	
242 - RETIREE VEBA (W/W 116)	-		35,000		-	-	-	
270 - POST RETIREMENT HEALTH BN	88,581	68,366	135,000		50,000	50,000	50,000	
4150 - FACILITIES ACQUISITION & CONSTR					952,000	952,000	952,000	
520 - BUILDINGS ACQUISITION	-	-	-		562,000	562,000	562,000	
530 - IMPROVEMENTS OTHER THAN BLDG	-	-	-		390,000	390,000	390,000	
5110-LONG TERM DEBT	263,443	263,958	264,375		264,695	264,695	264,695	
610-PRINCIPAL PAYMENTS	230,000	235,000	240,000		245,000	245,000	245,000	
621-REGULAR INTEREST	33,443	28,958	24,375		19,695	19,695	19,695	
5200-TRANSFER OF FUNDS	421,673	-	-		1,068,140	1,068,140	1,068,140	
710 - FUND TRANSFERS	421,673	-	-		1,068,140	1,068,140	1,068,140	
6100-CONTINGENCIES	-	-	376,297		287,578	287,578	287,578	

**HOOD RIVER COUNTY SCHOOL DISTRICT
2022-23 BUDGET**

100 General Fund Expenditures by Function and Object

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
810 - CONTINGENCY	-	-	376,297		287,578	287,578	287,578	
7000-UNAPPROPRIATED END FUND BAL	7,691,204	7,605,672	4,014,636		4,601,243	4,601,243	4,601,243	
820-Unappropriated End Fund Balance	\$ 7,691,204	7,605,672	4,014,636		4,601,243	4,601,243	4,601,243	
Grand Total	58,465,770	60,287,776	58,653,444	442.25	64,482,817	64,482,817	64,482,817	464.38

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 special funds are funds 200 – 299. Each of these funds is accounted for separately, and budgeted together for legal appropriation requirements.

**HOOD RIVER COUNTY SCHOOL DISTRICT
2022-23 BUDGET**

FUND 2XX SPECIAL REVENUE FUNDS

RESOURCES REPORT:	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED FTE	2021-2022 ADOPTED	2022-2023 PROPOSED FTE	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED FTE	2022-2023 ADOPTED
FUND 2XX SPECIAL REVENUE									
Local Sources	\$ 2,408,268	\$ 599,307		\$ 2,127,607		\$ 2,012,677	\$ 2,012,677		\$ 2,012,677
Intermediate Sources	\$ 858,397	\$ 1,227,742		\$ 1,800,256		\$ 2,206,427	\$ 2,206,427		\$ 2,206,427
State Sources	\$ 1,437,396	\$ 2,697,962		\$ 6,842,061		\$ 7,575,084	\$ 7,575,084		\$ 7,575,084
Federal Sources	\$ 4,166,582	\$ 4,767,810		\$ 10,143,061		\$ 11,983,639	\$ 11,983,639		\$ 11,983,639
Interfund Transfers	\$ 466,818	\$ 25,128		\$ 75,000		\$ -	\$ -		\$ -
Other Revenue	\$ -	\$ 11,331		\$ -		\$ -	\$ -		\$ -
Beginning Fund Balance	\$ 7,138,727	\$ 7,186,681		\$ 4,898,466		\$ 5,889,204	\$ 5,889,204		\$ 5,889,204
FUND 2XX-SPECIAL FUND TOTAL	\$ 16,476,188	\$ 16,515,961	0.00	\$ 25,886,451	0.00	\$ 29,667,031	\$ 29,667,031	0.00	\$ 29,667,031

REQUIREMENTS REPORT	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED FTE	2021-2022 ADOPTED	2022-2023 PROPOSED FTE	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED FTE	2022-2023 ADOPTED
FUND 2XX SPECIAL EXPENDITURES									
Salaries	\$ 3,714,724	\$ 4,192,481	86.18	\$ 7,713,123	104.05	\$ 7,778,087	\$ 7,778,087	104.05	7778087.45
Benefits	\$ 2,395,436	\$ 2,737,163		\$ 4,217,239		\$ 4,649,740	\$ 4,649,740		\$ 4,649,740
Purchased Services	\$ 623,640	\$ 331,129		\$ 2,506,825		\$ 2,628,251	\$ 2,628,251		\$ 2,628,251
Supplies & Materials	\$ 2,033,384	\$ 1,641,704		\$ 5,974,026		\$ 7,453,875	\$ 7,453,875		\$ 7,453,875
Capital Outlay	\$ 238,534	\$ 130,789		\$ 219,079		\$ 1,253,342	\$ 1,253,342		\$ 1,253,342
Other Objects	\$ 238,644	\$ 363,936		\$ 838,889		\$ 926,386	\$ 926,386		\$ 926,386
Interfund Transfers	\$ 45,145	\$ 696,648		\$ 2,200,887		\$ 437,493	\$ 437,493		\$ 437,493
Unappropriated End Fund Balance	\$ 7,186,681	\$ 6,422,111		\$ 2,216,383		\$ 4,539,857	\$ 4,539,857		\$ 4,539,857
FUND 2XX-SPECIAL FUND TOTAL	\$ 16,476,188	\$ 16,515,961	86.18	\$ 25,886,450	104.05	\$ 29,667,031	\$ 29,667,031	104.05	\$ 29,667,031

**HOOD RIVER COUNTY SCHOOL DISTRICT
2022-23 BUDGET**

		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Bgt FTE	Proposed	Approved	Adopted	Bgt FTE
FUND 2XX Special Funds									
REVENUES									
LOCAL REVENUE SOURCES									
R1320	Tuition	\$ 675,809	\$ 18,044	\$ 28,100		\$ -	\$ -	\$ -	
R1600	Food Services	\$ 250,583	\$ 39,630	\$ 290,000		\$ 348,042	\$ 348,042	\$ 348,042	
R1800	Community Service Activities	\$ 5,575	\$ -	\$ -		\$ -	\$ -	\$ -	
R1910	Rentals	\$ 190	\$ -	\$ -		\$ -	\$ -	\$ -	
R1920	Private Donations/Contributions	\$ 366,415	\$ 82,073	\$ 152,946		\$ 290,403	\$ 290,403	\$ 290,403	
R1960	Expenditure Reimbursement	\$ 76,672	\$ 94,424	\$ 272,109		\$ 280,896	\$ 280,896	\$ 280,896	
R1990	Miscellaneous Revenues	\$ 1,033,025	\$ 365,136	\$ 1,384,452		\$ 1,093,337	\$ 1,093,337	\$ 1,093,337	
Total Local Revenue Sources		\$ 2,408,268	\$ 599,307	\$ 2,127,607		\$ 2,012,677	\$ 2,012,677	\$ 2,012,677	
INTERMEDIATE REVENUE SOURCES									
R2102	Education Service District Rev	\$ 10,924	\$ 128,704	\$ 36,669		\$ 128,960	\$ 128,960	\$ 128,960	
R2200	Restricted Revenues	\$ 847,473	\$ 1,099,038	\$ 1,763,587		\$ 2,077,467	\$ 2,077,467	\$ 2,077,467	
Total Intermediate Revenue Sources		\$ 858,397	\$ 1,227,742	\$ 1,800,256		\$ 2,206,427	\$ 2,206,427	\$ 2,206,427	
STATE REVENUE SOURCES									
R3102	BASIC SCHOOL SUPPORT/LNCH	\$ 16,471	\$ 16,471	\$ 20,000		\$ 16,095	\$ 16,095	\$ 16,095	
R3199	Unrestricted State Aid	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
R3204	DRIVERS ED STATE REIMB	\$ 18,720	\$ 22,005	\$ 15,480		\$ -	\$ -	\$ -	
R3222	SSF TRANSPORTATION EQ REV	\$ 182,058	\$ 199,042	\$ 191,444		\$ 199,000	\$ 199,000	\$ 199,000	
R3299	Other Restricted Grants In Aid	\$ 1,220,147	\$ 2,460,445	\$ 6,615,137		\$ 7,359,989	\$ 7,359,989	\$ 7,359,989	
Total State Revenue Sources		\$ 1,437,396	\$ 2,697,962	\$ 6,842,061		\$ 7,575,084	\$ 7,575,084	\$ 7,575,084	
FEDERAL SOURCES									
R4202	AGE 5-21 SCH AGE MEDICAID	\$ -	\$ 45,644	\$ 20,770		\$ -	\$ -	\$ -	
R4300	RESTRCTD REV FRM FEDS	\$ 490,977	\$ 279,640	\$ 373,775		\$ 659,680	\$ 659,680	\$ 659,680	
R4500	Restricted Fed Rev Thru State	\$ 2,149,017	\$ 4,265,269	\$ 9,585,248		\$ 11,079,545	\$ 11,079,545	\$ 11,079,545	
R4501	AGE 0-3 EI MEDICAID	\$ 1,300,323	\$ 1,861	\$ 1,339		\$ -	\$ -	\$ -	
R4502	AGE 3-5 ECSE MEDICAID	\$ 74,440	\$ 16,223	\$ 32,929		\$ -	\$ -	\$ -	
R4700	Grants in Aid - Intermediate Agencies	\$ 20,905	\$ 14,788	\$ -		\$ 104,855	\$ 104,855	\$ 104,855	

**HOOD RIVER COUNTY SCHOOL DISTRICT
2022-23 BUDGET**

		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Bgt FTE	Proposed	Approved	Adopted	Bgt FTE
R4900	Revenue for/on Behalf the district	\$ 130,921	\$ 144,383	\$ 129,000		\$ 139,559	\$ 139,559	\$ 139,559	
	Total Federal Sources	\$ 4,166,582	\$ 4,767,810	\$ 10,143,061		\$ 11,983,639	\$ 11,983,639	\$ 11,983,639	
INTERFUND TRANSFERS									
R5200	Interfund Transfers	\$ 466,818	\$ 25,128	\$ 75,000		\$ -	\$ -	\$ -	
SALE OF FIXED ASSETS									
R5305	Sale of Equipment	\$ -	\$ 11,331	\$ -		\$ -	\$ -	\$ -	
	Total Sale of Fixed Assets	\$ -	\$ 11,331	\$ -		\$ -	\$ -	\$ -	
	SUBTOTAL RESOURCES	\$ 9,337,461	\$ 9,329,281	\$ 20,987,985		\$ 23,777,827	\$ 23,777,827	\$ 23,777,827	
R5400	Beginning Fund Balance	\$ 7,138,727	\$ 7,186,681	\$ 4,898,466		\$ 5,889,204	\$ 5,889,204	\$ 5,889,204	
	TOTAL RESOURCES	\$ 16,476,188	\$ 16,515,961	\$ 25,886,451		\$ 29,667,031	\$ 29,667,031	\$ 29,667,031	

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
1111 ELEMENTARY K-5	41,649.54	135,062.56	1,051,260.51		1,517,531.58	1,517,531.58	1,517,531.58	
111 LICENSED SALARIES	-	53,173.64	-		-	-	-	
112 CLASSIFIED SALARIES	104.74	-	-		-	-	-	
121 SUBSTITUTE LICENSED	1,033.56	-	1,077.12		1,803.58	1,803.58	1,803.58	
130 OTHER PAY	2,833.65	10,300.00	-		-	-	-	
211 PERS T1/T2	280.04	7,233.19	119.94		239.05	239.05	239.05	
212 PERS PICK-UP	155.13	2,259.72	-		-	-	-	
213 PERS/BOND	245.55	5,236.59	74.43		146.64	146.64	146.64	
216 PERS OPSRP	173.03	3,989.36	-		-	-	-	
220 FICA	294.90	4,769.86	97.39		189.38	189.38	189.38	
231 WORKER'S COMP	17.60	257.14	4.64		-	-	-	
240 HEALTH INSURANCE	-	18,616.70	-		-	-	-	
245 EMPLOYER PAID TSA	-	225.00	-		-	-	-	
246 LIFE & LT DISABILITY INS	7.46	-	-		-	-	-	
310 INSTR PROF TECH SERVICES	-	-	20,057.47		8,524.43	8,524.43	8,524.43	
342 TRAVEL, OUT OF-DISTRICT	772.11	-	-		-	-	-	
343 TRAVEL, STUDNTS, OUT DIST	849.72	-	-		-	-	-	
389 OTHER PROF/TECH SERVICES	-	-	2,000.00		833.01	833.01	833.01	
410 SUPPLIES	33,211.26	18,734.87	959,423.47		1,498,264.75	1,498,264.75	1,498,264.75	
420 TEXTBOOKS	-	-	49,194.88		660.86	660.86	660.86	
460 NON-CONSUMABLE MATERIALS	1,670.79	10,266.49	13,052.17		5,287.89	5,287.89	5,287.89	
470 COMPUTER SOFTWARE	-	-	6,159.00		1,582.00	1,582.00	1,582.00	
1112 INTERMEDIATE PROGRAMS	-	-	1,140.00		-	-	-	
410 SUPPLIES	-	-	1,140.00		-	-	-	
1113 ELEM EXTRACURRICULAR	169,434.37	58,376.15	300,963.77		304,441.62	304,441.62	304,441.62	
410 SUPPLIES	169,434.37	58,376.15	300,264.38		304,441.62	304,441.62	304,441.62	
430 LIBRARY BOOKS	-	-	699.39		-	-	-	
1121 MIDDLE/PROGRAM	27,536.25	10,507.57	189,466.86		163,241.56	163,241.56	163,241.56	
121 SUBSTITUTE LICENSED	3,100.68	-	-		-	-	-	
130 OTHER PAY	498.31	-	-		-	-	-	
211 PERS T1/T2	72.90	-	-		-	-	-	
212 PERS PICK-UP	41.13	-	-		-	-	-	
213 PERS/BOND	65.16	-	-		-	-	-	
216 PERS OPSRP	46.97	-	-		-	-	-	
220 FICA	274.38	-	-		-	-	-	
231 WORKER'S COMP	15.99	-	-		-	-	-	
245 EMPLOYER PAID TSA	0.78	-	-		-	-	-	
310 INSTR PROF TECH SERVICES	-	-	9,942.53		10,304.58	10,304.58	10,304.58	
341 TRAVEL, LOCAL IN-DISTRICT	69.43	-	-		-	-	-	
342 TRAVEL, OUT OF-DISTRICT	-	129.92	-		-	-	-	
343 TRAVEL, STUDNTS, OUT DIST	3,187.55	-	-		-	-	-	
389 OTHER PROF/TECH SERVICES	-	-	1,500.00		1,530.00	1,530.00	1,530.00	
410 SUPPLIES	19,713.00	10,377.65	158,474.63		139,601.34	139,601.34	139,601.34	
460 NON-CONSUMABLE MATERIALS	-	-	15,599.70		6,080.70	6,080.70	6,080.70	
470 COMPUTER SOFTWARE	449.97	-	200.00		306.18	306.18	306.18	
540 DEPR EQUIPMENT (>\$5,000)	-	-	3,750.00		5,418.75	5,418.75	5,418.75	

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
1122 MIDDLE/EXTRACURRICULAR	95,051.04	95,526.31	400,106.27		151,803.12	151,803.12	151,803.12	
410 SUPPLIES	95,051.04	95,526.31	400,106.27		151,803.12	151,803.12	151,803.12	
1123 OUTDOOR SCHOOL-MIDDLE SCH	70,980.00	71,637.84	267,614.00		379,517.30	379,517.30	379,517.30	
130 OTHER PAY	-	621.76	1,097.14		6,270.01	6,270.01	6,270.01	
132 OVERTIME SALARIES	-	-	-		293.30	293.30	293.30	
211 PERS T1/T2	-	-	-		69.47	69.47	69.47	
212 PERS PICK-UP	-	37.30	65.72		244.06	244.06	244.06	
213 PERS/BOND	-	51.30	90.50		377.33	377.33	377.33	
216 PERS OPSRP	-	90.66	160.02		478.22	478.22	478.22	
220 FICA	-	46.67	82.42		471.09	471.09	471.09	
231 WORKER'S COMP	-	2.43	4.30		-	-	-	
310 INSTR PROF TECH SERVICES	70,980.00	70,751.72	266,050.45		371,249.08	371,249.08	371,249.08	
343 TRAVEL, STUDNTS, OUT DIST	-	36.00	63.45		64.72	64.72	64.72	
1131 HIGH SCHOOL PROGRAMS	840,822.95	830,581.85	1,210,133.73	6.58	1,236,684.14	1,236,684.14	1,236,684.14	5.40
111 LICENSED SALARIES	336,564.36	359,977.49	338,737.44	4.83	358,732.08	358,732.08	358,732.08	4.40
112 CLASSIFIED SALARIES	63,835.76	55,648.34	80,887.85	1.75	96,424.15	96,424.15	96,424.15	1.00
121 SUBSTITUTE LICENSED	5,167.80	189.36	979.20		1,522.58	1,522.58	1,522.58	
122 SUBSTITUTE CLASSIFIED	262.72	-	-		-	-	-	
130 OTHER PAY	1,723.10	3,843.20	20,000.00		13,355.42	13,355.42	13,355.42	
211 PERS T1/T2	37,224.42	39,838.12	31,636.59		32,707.18	32,707.18	32,707.18	
212 PERS PICK-UP	22,944.56	24,983.61	25,862.44		27,299.99	27,299.99	27,299.99	
213 PERS/BOND	36,329.19	35,180.02	41,004.66		43,089.54	43,089.54	43,089.54	
216 PERS OPSRP	28,659.79	31,712.24	27,448.49		29,685.50	29,685.50	29,685.50	
220 FICA	29,946.00	30,800.44	32,860.30		34,296.58	34,296.58	34,296.58	
231 WORKER'S COMP	1,743.26	1,797.42	1,725.03		1,833.35	1,833.35	1,833.35	
240 HEALTH INSURANCE	116,454.72	109,746.68	117,397.78		120,237.20	120,237.20	120,237.20	
245 EMPLOYER PAID TSA	2,162.50	3,469.81	2,618.75		3,598.47	3,598.47	3,598.47	
246 LIFE & LT DISABILITY INS	235.51	205.38	229.39		251.04	251.04	251.04	
312 WORK SHOPS/INSTR PRO IMPR	-	-	16,150.00		16,150.00	16,150.00	16,150.00	
313 STUDENT SERVICES	20,000.00	-	20,000.00		10,408.00	10,408.00	10,408.00	
322 CONTRACTED REPAIRS	-	-	30,769.75		30,000.00	30,000.00	30,000.00	
324 RENTALS	-	-	70,000.00		70,000.00	70,000.00	70,000.00	
342 TRAVEL, OUT OF-DISTRICT	12,079.16	-	8,721.00		6,615.97	6,615.97	6,615.97	
343 TRAVEL, STUDNTS, OUT DIST	208.80	61.60	-		-	-	-	
370 TUITION TO OTHER AGENCIES	5,963.00	-	10,995.07		11,428.28	11,428.28	11,428.28	
389 OTHER PROF/TECH SERVICES	(195.42)	-	-		-	-	-	
410 SUPPLIES	69,968.22	26,717.67	282,749.51		250,699.97	250,699.97	250,699.97	
415 FUEL (VEHICLE)			5,000.00		5,000.00	5,000.00	5,000.00	
420 TEXTBOOKS	12,544.47	-	656.27		507.89	507.89	507.89	
460 NON-CONSUMABLE MATERIALS	37,001.03	70,268.47	42,578.81		70,380.31	70,380.31	70,380.31	
470 COMPUTER SOFTWARE	-	-	96.00		195.84	195.84	195.84	
540 DEPR EQUIPMENT (>\$5,000)	-	36,142.00	-		-	-	-	
640 DUES AND FEES	-	-	1,029.40		2,264.80	2,264.80	2,264.80	
1132 HIGH SCHOOL EXTRACURR	680,026.70	204,727.39	1,082,189.61		550,043.35	550,043.35	550,043.35	
112 CLASSIFIED SALARIES	13.36	-	-		-	-	-	
121 SUBSTITUTE LICENSED	-	-	-		-	-	-	

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
130 OTHER PAY	1,939.78	201.20	-		-	-	-	
132 OVERTIME SALARIES	329.95	-	-		-	-	-	
141 EXTRA OR EXT DUTY CONTR	7,288.00	14,238.78	3,129.27		9,635.00	9,635.00	9,635.00	
211 PERS T1/T2	194.96	-	-		-	-	-	
212 PERS PICK-UP	559.05	854.34	187.76		500.00	500.00	500.00	
213 PERS/BOND	870.11	1,174.71	297.29		500.00	500.00	500.00	
216 PERS OPSRP	1,216.58	2,076.05	381.77		500.00	500.00	500.00	
220 FICA	722.65	1,104.68	239.39		500.00	500.00	500.00	
231 WORKER'S COMP	39.91	53.16	34.42		500.00	500.00	500.00	
245 EMPLOYER PAID TSA	1.51	-	-		-	-	-	
246 LIFE & LT DISABILITY INS	1.17	-	-		-	-	-	
315 MGMT SVS / CONSUL - INSTR			456.78		-	-	-	
322 CONTRACTED REPAIRS	-	-	2,500.00		-	-	-	
324 RENTALS		-	4,683.50		297.50	297.50	297.50	
389 OTHER PROF/TECH SERVICES	320.00	-	-		-	-	-	
390 OTHER PROF/TECH SRVS		-	1,000.00		425.00	425.00	425.00	
410 SUPPLIES	666,529.67	185,024.47	1,028,207.64		68,965.40	68,965.40	68,965.40	
420 TEXTBOOKS			247.64					
460 NON-CONSUMABLE MATERIALS	-	-	39,924.15		29,911.89	29,911.89	29,911.89	
470 COMPUTER SOFTWARE		-	300.00		306.00	306.00	306.00	
640 DUES AND FEES		-	600.00		510.00	510.00	510.00	
710 FUND TRANSFERS					437,492.55	437,492.55	437,492.55	
1221 THERAPEUTIC LEARNING CTR	-	384.00	-		-	-	-	
341 TRAVEL, LOCAL IN-DISTRICT	-	384.00	-		-	-	-	
1221 Total	-	384.00	-		-	-	-	
1222 HIGH NEEDS	281,877.08	188,813.53	198,390.95	1.71	203,485.48	203,485.48	203,485.48	1.71
111 LICENSED SALARIES	157,631.94	112,062.29	123,722.52	1.71	126,815.58	126,815.58	126,815.58	1.71
211 PERS T1/T2	19,218.71	15,293.34	12,597.63		12,912.57	12,912.57	12,912.57	
212 PERS PICK-UP	9,329.34	6,723.74	7,473.34		7,660.17	7,660.17	7,660.17	
213 PERS/BOND	14,771.46	9,487.62	11,628.62		11,919.34	11,919.34	11,919.34	
216 PERS OPSRP	8,680.93	5,206.57	4,822.37		4,942.93	4,942.93	4,942.93	
220 FICA	11,480.83	8,390.66	9,367.24		9,601.42	9,601.42	9,601.42	
231 WORKER'S COMP	677.60	441.27	727.60		745.79	745.79	745.79	
240 HEALTH INSURANCE	59,856.97	30,308.04	26,951.63		27,760.18	27,760.18	27,760.18	
245 EMPLOYER PAID TSA	227.50	900.00	1,100.00		1,127.50	1,127.50	1,127.50	
246 LIFE & LT DISABILITY INS	1.80	-	-		-	-	-	
1250 RESOURCE ROOMS	233,437.01	252,201.69	715,537.25	3.00	754,329.93	754,329.93	754,329.93	5.00
111 LICENSED SALARIES	73,520.97	76,379.42	168,255.00	2.00	191,276.39	191,276.39	191,276.39	2.00
112 CLASSIFIED SALARIES	37,039.57	38,322.15	148,157.59	1.00	119,004.28	119,004.28	119,004.28	3.00
121 SUBSTITUTE LICENSED	1,290.42	863.96	2,000.00		1,537.62	1,537.62	1,537.62	
122 SUBSTITUTE CLASSIFIED	59.60	120.40	-		-	-	-	
130 OTHER PAY	7,111.01	3,204.79	9,244.32		23,247.45	23,247.45	23,247.45	
132 OVERTIME SALARIES	-	6.58	-		532.24	532.24	532.24	
141 EXTRA OR EXT DUTY CONTR			2,100.00		2,152.50	2,152.50	2,152.50	
211 PERS T1/T2	35.91	352.36	14,850.92		9,369.26	9,369.26	9,369.26	
212 PERS PICK-UP	6,748.20	7,035.96	21,978.99		15,495.52	15,495.52	15,495.52	

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
213 PERS/BOND	10,684.60	9,920.52	29,780.27		21,678.97	21,678.97	21,678.97	
216 PERS OPSRP	16,371.83	16,841.07	29,090.51		23,236.82	23,236.82	23,236.82	
220 FICA	8,864.00	8,862.40	24,828.09		18,419.87	18,419.87	18,419.87	
231 WORKER'S COMP	512.59	484.10	1,928.20		1,429.69	1,429.69	1,429.69	
240 HEALTH INSURANCE	35,647.01	34,995.43	97,016.70		132,242.21	132,242.21	132,242.21	
245 EMPLOYER PAID TSA	362.62	249.11	1,019.38		915.57	915.57	915.57	
246 LIFE & LT DISABILITY INS	138.56	136.08	764.12		662.16	662.16	662.16	
312 WORK SHOPS/INSTR PRO IMPR	3,344.00	1,898.99	10,925.00		8,175.78	8,175.78	8,175.78	
319 OTHER INSTRUCT/PROF/TECH	-	3,663.26	2,582.46		6,955.13	6,955.13	6,955.13	
341 TRAVEL, LOCAL IN-DISTRICT	894.94	255.37	883.46		511.47	511.47	511.47	
342 TRAVEL, OUT OF-DISTRICT	4,258.37	29.12	1,496.00		4,541.67	4,541.67	4,541.67	
389 OTHER PROF/TECH SERVICES	2,147.91	757.33	81,000.00		77,652.97	77,652.97	77,652.97	
410 SUPPLIES	20,273.36	46,059.30	24,081.70		28,756.23	28,756.23	28,756.23	
430 LIBRARY BOOKS			-		1,223.69	1,223.69	1,223.69	
440 PERIODICALS			500.00		547.75	547.75	547.75	
460 NON-CONSUMABLE MATERIALS	4,131.54	1,763.99	2,980.54		2,010.35	2,010.35	2,010.35	
470 COMPUTER SOFTWARE	-	-	39,999.00		62,677.83	62,677.83	62,677.83	
640 DUES AND FEES	-	-	75.00		76.50	76.50	76.50	
1260 EARLY INTERVENTION	767,430.44	1,288,238.89	1,924,183.64	10.85	1,963,500.89	1,963,500.89	1,963,500.89	13.35
111 LICENSED SALARIES	282,657.76	416,200.57	779,428.13	5.80	807,588.68	807,588.68	807,588.68	8.60
112 CLASSIFIED SALARIES	119,563.85	144,564.74	200,161.39	5.00	207,475.49	207,475.49	207,475.49	4.75
113 ADMINISTRATORS	6,028.20	6,269.95	13,331.70	0.05	-	-	-	
122 SUBSTITUTE CLASSIFIED	3,508.96	-	-		-	-	-	
130 OTHER PAY	23,594.27	28,504.61	52,578.30		61,378.45	61,378.45	61,378.45	
132 OVERTIME SALARIES	349.18	190.90	700.00		717.50	717.50	717.50	
141 EXTRA OR EXT DUTY CONTR	3,000.00	6,000.00	4,500.00		4,100.00	4,100.00	4,100.00	
211 PERS T1/T2	51,633.15	63,381.65	73,860.81		75,539.89	75,539.89	75,539.89	
212 PERS PICK-UP	24,586.77	35,670.37	48,568.35		50,426.65	50,426.65	50,426.65	
213 PERS/BOND	38,929.18	50,297.16	73,923.35		76,293.98	76,293.98	76,293.98	
216 PERS OPSRP	22,162.00	40,543.05	40,863.40		42,509.35	42,509.35	42,509.35	
220 FICA	31,325.18	44,357.13	59,875.55		61,963.88	61,963.88	61,963.88	
231 WORKER'S COMP	2,157.82	2,730.12	3,767.47		3,829.57	3,829.57	3,829.57	
240 HEALTH INSURANCE	131,630.34	144,956.15	197,004.51		206,646.35	206,646.35	206,646.35	
245 EMPLOYER PAID TSA	2,127.40	4,207.70	4,752.40		4,839.34	4,839.34	4,839.34	
246 LIFE & LT DISABILITY INS	503.20	543.74	1,607.89		1,634.54	1,634.54	1,634.54	
312 WORK SHOPS/INSTR PRO IMPR	-	3,500.00	1,500.00		5,000.00	5,000.00	5,000.00	
313 STUDENT SERVICES	-		20,000.00		7,000.00	7,000.00	7,000.00	
318 STAFF DVLPMT-NONINSTRUC	-	1,162.00	6,141.47		10,000.00	10,000.00	10,000.00	
319 OTHER INSTRUCT/PROF/TECH		422.00	5,000.00		5,000.00	5,000.00	5,000.00	
322 CONTRACTED REPAIRS	-		33,370.00		40,204.00	40,204.00	40,204.00	
324 RENTALS	4,282.83	4,251.23	13,000.00		13,160.00	13,160.00	13,160.00	
341 TRAVEL, LOCAL IN-DISTRICT	5,502.77	2,076.75	10,576.46		12,076.46	12,076.46	12,076.46	
342 TRAVEL, OUT OF-DISTRICT	1,004.59	-	-		-	-	-	
351 TELEPHONE	598.98	622.65	1,500.00		1,530.00	1,530.00	1,530.00	
353 POSTAGE	66.00	110.00	200.00		204.00	204.00	204.00	
374 OTHER TUITION			13,520.00		20,000.00	20,000.00	20,000.00	

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
389 OTHER PROF/TECH SERVICES	6,370.44	26,610.95	53,883.14		82,869.27	82,869.27	82,869.27	
410 SUPPLIES	5,648.57	31,021.91	129,756.04		84,669.23	84,669.23	84,669.23	
460 NON-CONSUMABLE MATERIALS	-	141,192.19	70,813.28		66,644.28	66,644.28	66,644.28	
470 COMPUTER SOFTWARE	199.00	199.00	-		-	-	-	
480 COMPUTER HARDWARE	-		10,000.00		10,200.00	10,200.00	10,200.00	
530 SITE IMPROVEMENTS		49,183.65	-		-	-	-	
564 BUS & CAPITAL BUS IMPROV	-	39,468.72	-		-	-	-	
640 DUES AND FEES	-	-	-		-	-	-	
1270 EDUCATION DISADVANTAGED	456,693.20	268,815.10	532,724.95	0.40	786,926.94	786,926.94	786,926.94	0.90
112 CLASSIFIED SALARIES	72,562.41	70,752.87	115,640.71		177,149.41	177,149.41	177,149.41	0.50
113 ADMINISTRATORS	-	42,892.00	45,856.80	0.40	48,641.68	48,641.68	48,641.68	0.40
114 MANAGERIAL-CLASSIFIED	23,344.25	-	-		-	-	-	
121 SUBSTITUTE LICENSED	-	94.68	-		-	-	-	
122 SUBSTITUTE CLASSIFIED	242.14	-	-		-	-	-	
130 OTHER PAY	188,136.04	64,188.99	70,629.11		165,679.23	165,679.23	165,679.23	
132 OVERTIME SALARIES	3,468.29	486.80	7,387.55		26,554.03	26,554.03	26,554.03	
211 PERS T1/T2	16,872.70	8,372.97	8,373.15		13,134.98	13,134.98	13,134.98	
212 PERS PICK-UP	14,819.93	7,453.86	10,958.42		22,266.10	22,266.10	22,266.10	
213 PERS/BOND	24,124.87	12,374.68	20,032.71		39,802.18	39,802.18	39,802.18	
216 PERS OPSRP	24,899.53	15,269.59	19,053.82		39,118.55	39,118.55	39,118.55	
220 FICA	21,249.82	13,430.08	18,138.96		38,369.26	38,369.26	38,369.26	
231 WORKER'S COMP	1,891.38	715.09	1,777.09		3,740.42	3,740.42	3,740.42	
240 HEALTH INSURANCE	4,900.50	7,485.29	13,106.24		29,571.02	29,571.02	29,571.02	
245 EMPLOYER PAID TSA	3,047.63	1,819.20	1,876.20		5,512.57	5,512.57	5,512.57	
246 LIFE & LT DISABILITY INS	603.11	453.39	541.30		1,294.21	1,294.21	1,294.21	
331 REIMB STUDENT TRANSPORT	52.40	-	-		-	-	-	
341 TRAVEL, LOCAL IN-DISTRICT	727.85	-	-		-	-	-	
342 TRAVEL, OUT OF-DISTRICT	1,129.33	-	160.00		310.00	310.00	310.00	
389 OTHER PROF/TECH SERVICES	48,023.66	9,106.90	10,255.52		4,050.00	4,050.00	4,050.00	
410 SUPPLIES	6,597.36	13,918.71	188,937.37		171,733.31	171,733.31	171,733.31	
1271 REMEDIATION	-	61,978.23	1,714,190.10		1,140,319.07	1,140,319.07	1,140,319.07	4.28
111 LICENSED SALARIES		1,623.38	191,979.29		126,800.35	126,800.35	126,800.35	1.00
112 CLASSIFIED SALARIES		121.85	142,125.86		141,141.05	141,141.05	141,141.05	3.28
113 ADMINISTRATORS		-	14,314.04		6,314.04	6,314.04	6,314.04	
121 SUBSTITUTE LICENSED		378.72	-		-	-	-	
130 OTHER PAY	-	12,682.30	784,933.90		330,462.87	330,462.87	330,462.87	
132 OVERTIME SALARIES		29.13			-	-	-	
141 EXTRA OR EXT DUTY CONTR			6,031.47		2,407.84	2,407.84	2,407.84	
211 PERS T1/T2		221.83	87,465.65		47,481.80	47,481.80	47,481.80	
212 PERS PICK-UP		864.96	50,885.45		27,390.04	27,390.04	27,390.04	
213 PERS/BOND		1,303.32	66,748.91		43,679.94	43,679.94	43,679.94	
216 PERS OPSRP		1,940.37	67,220.50		47,645.12	47,645.12	47,645.12	
220 FICA		1,123.37	52,575.44		36,263.44	36,263.44	36,263.44	
231 WORKER'S COMP		56.45	4,063.91		2,882.59	2,882.59	2,882.59	
240 HEALTH INSURANCE		-	47,119.29		38,488.58	38,488.58	38,488.58	
245 EMPLOYER PAID TSA		10.27	416.74		777.79	777.79	777.79	

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
246 LIFE & LT DISABILITY INS		2.30	164.90		58.25	58.25	58.25	
312 WORK SHOPS/INSTR PRO IMPR			46,168.60		21,439.15	21,439.15	21,439.15	
319 OTHER INSTRUCT/PROF/TECH			5,000.00		6,512.50	6,512.50	6,512.50	
331 REIMB STUDENT TRANSPORT		-	28,492.92		20,492.92	20,492.92	20,492.92	
341 TRAVEL, LOCAL IN-DISTRICT			8,000.00		982.17	982.17	982.17	
342 TRAVEL, OUT OF-DISTRICT			49,102.92		35,954.96	35,954.96	35,954.96	
389 OTHER PROF/TECH SERVICES		2,191.26	17,524.59		9,524.59	9,524.59	9,524.59	
410 SUPPLIES		26,313.73	43,765.03		193,528.40	193,528.40	193,528.40	
460 NON-CONSUMABLE MATERIALS		6,759.99	90.69		90.69	90.69	90.69	
470 COMPUTER SOFTWARE		360.00	-		-	-	-	
540 DEPR EQUIPMENT (>\$5,000)		5,995.00	-		-	-	-	
1272 TITLE I INSTRUCTION	412,525.24	382,834.35	455,984.93	6.06	477,531.51	477,531.51	477,531.51	6.81
111 LICENSED SALARIES	108,308.86	105,431.60	190,128.39	2.15	185,132.35	185,132.35	185,132.35	3.65
112 CLASSIFIED SALARIES	129,297.39	117,886.80	75,056.51	3.91	105,217.69	105,217.69	105,217.69	3.16
211 PERS T1/T2	22,877.08	7,670.32	23,280.56		11,495.30	11,495.30	11,495.30	
212 PERS PICK-UP	13,198.60	11,257.78	14,692.82		15,948.30	15,948.30	15,948.30	
213 PERS/BOND	21,532.90	17,623.75	24,901.59		24,608.98	24,608.98	24,608.98	
216 PERS OPSRP	16,395.25	24,818.74	17,192.66		21,285.20	21,285.20	21,285.20	
220 FICA	17,198.07	16,204.93	20,242.87		20,634.40	20,634.40	20,634.40	
231 WORKER'S COMP	1,030.70	952.18	1,125.80		1,222.26	1,222.26	1,222.26	
240 HEALTH INSURANCE	80,483.60	79,732.51	87,512.61		90,074.03	90,074.03	90,074.03	
245 EMPLOYER PAID TSA	1,740.48	852.25	1,391.28		1,389.15	1,389.15	1,389.15	
246 LIFE & LT DISABILITY INS	462.31	403.49	459.84		523.85	523.85	523.85	
1281 TUITION REIMB, STUDENTS			130,000.00		135,460.00	135,460.00	135,460.00	
370 TUITION TO OTHER AGENCIES			130,000.00		135,460.00	135,460.00	135,460.00	
1284 ALTERNATIVE PROGRAM	169,387.82	570,273.63	1,463,470.22	16.12	1,532,111.97	1,532,111.97	1,532,111.97	14.44
111 LICENSED SALARIES	72,867.10	289,895.40	585,197.40	9.00	593,124.32	593,124.32	593,124.32	7.50
112 CLASSIFIED SALARIES	24,147.70	51,881.18	194,165.84	7.12	186,692.71	186,692.71	186,692.71	6.94
121 SUBSTITUTE LICENSED	-	-	1,505.52		-	-	-	
122 SUBSTITUTE CLASSIFIED	-	-	336.69		-	-	-	
130 OTHER PAY	-	-	19,836.41		27,813.27	27,813.27	27,813.27	
132 OVERTIME SALARIES			2,150.44		-	-	-	
141 EXTRA OR EXT DUTY CONTR	2,524.97	2,657.47	1,662.00		1,813.17	1,813.17	1,813.17	
211 PERS T1/T2	-	16,564.19	29,368.21		30,451.62	30,451.62	30,451.62	
212 PERS PICK-UP	5,915.93	20,544.81	46,974.80		48,229.17	48,229.17	48,229.17	
213 PERS/BOND	9,366.83	28,929.28	74,376.69		75,677.93	75,677.93	75,677.93	
216 PERS OPSRP	14,375.80	37,866.69	72,112.60		73,954.60	73,954.60	73,954.60	
220 FICA	7,234.04	25,708.21	59,037.30		60,540.07	60,540.07	60,540.07	
231 WORKER'S COMP	426.13	1,385.15	3,196.84		3,302.29	3,302.29	3,302.29	
240 HEALTH INSURANCE	30,561.96	91,067.01	233,027.58		239,125.68	239,125.68	239,125.68	
245 EMPLOYER PAID TSA	600.00	3,600.00	2,811.65		4,742.32	4,742.32	4,742.32	
246 LIFE & LT DISABILITY INS	88.40	174.24	723.48		727.27	727.27	727.27	
324 RENTALS	-	-	-		1,142.54	1,142.54	1,142.54	
341 TRAVEL, LOCAL IN-DISTRICT	-	-	1,000.00					
353 POSTAGE			524.00		223.79	223.79	223.79	
370 TUITION TO OTHER AGENCIES	-	-	32,318.83		39,712.99	39,712.99	39,712.99	

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
410 SUPPLIES	1,278.96	-	14,031.00		7,834.27	7,834.27	7,834.27	
420 TEXTBOOKS	-	-	25,000.00		32,381.73	32,381.73	32,381.73	
460 NON-CONSUMABLE MATERIALS	-	-	13,112.94		13,626.40	13,626.40	13,626.40	
470 COMPUTER SOFTWARE	-	-	50,000.00		89,628.83	89,628.83	89,628.83	
640 DUES AND FEES	-	-	1,000.00		1,367.01	1,367.01	1,367.01	
1290 PBIS/RTI	-	778.78	29,118.53		7,892.57	7,892.57	7,892.57	
410 SUPPLIES	-	778.78	29,062.68		7,824.74	7,824.74	7,824.74	
460 NON-CONSUMABLE MATERIALS	-	-	55.85		67.83	67.83	67.83	
1291 ENGLISH AS A 2ND LANGUAGE	10,879.81	103,268.83	154,456.73	1.00	3,757.79	3,757.79	3,757.79	1.00
111 LICENSED SALARIES	-	69,701.96	74,924.00	1.00	-	-	-	1.00
112 CLASSIFIED SALARIES	138.51	14.43	-		-	-	-	
121 SUBSTITUTE LICENSED	1,503.36	-	-		-	-	-	
130 OTHER PAY	6,650.90	1,304.82	1,251.31		2,702.34	2,702.34	2,702.34	
211 PERS T1/T2	405.00	-	60.69		150.45	150.45	150.45	
212 PERS PICK-UP	360.17	4,260.41	4,560.68		160.00	160.00	160.00	
213 PERS/BOND	569.83	6,012.29	7,236.65		260.00	260.00	260.00	
216 PERS OPSRP	579.46	10,352.77	9,245.01		250.00	250.00	250.00	
220 FICA	612.40	5,432.05	5,827.43		220.00	220.00	220.00	
231 WORKER'S COMP	58.99	277.82	302.96		15.00	15.00	15.00	
240 HEALTH INSURANCE	-	5,687.28	5,673.00		-	-	-	
245 EMPLOYER PAID TSA	-	225.00	375.00		-	-	-	
246 LIFE & LT DISABILITY INS	1.19	-	-		-	-	-	
419 INTERVENTIONS MATERIALS			45,000.00		-	-	-	
1292 TEEN PARENTING	-	-	385.23		103.71	103.71	103.71	
410 SUPPLIES	-	-	385.23		103.71	103.71	103.71	
1293 MIGRANT EDUCATION	355,410.61	497,931.98	300,510.37	4.84	561,531.68	561,531.68	561,531.68	3.34
112 CLASSIFIED SALARIES	78,558.98	132,960.37	80,460.23	4.84	160,000.00	160,000.00	160,000.00	3.34
113 ADMINISTRATORS	-	4,170.00	-		-	-	-	
121 SUBSTITUTE LICENSED	187.92	1,028.10	-		2,000.00	2,000.00	2,000.00	
130 OTHER PAY	57,107.81	130,580.22	6,556.27		37,037.24	37,037.24	37,037.24	
132 OVERTIME SALARIES	532.02	-	1,485.87		3,600.00	3,600.00	3,600.00	
211 PERS T1/T2	6,732.30	16,135.39	2,363.65		24,000.00	24,000.00	24,000.00	
212 PERS PICK-UP	7,529.45	15,044.93	4,632.84		40,000.00	40,000.00	40,000.00	
213 PERS/BOND	11,921.96	22,489.12	7,335.25		37,070.76	37,070.76	37,070.76	
216 PERS OPSRP	13,396.89	24,936.77	7,536.52		24,000.00	24,000.00	24,000.00	
220 FICA	10,103.47	19,991.96	6,932.87		32,000.00	32,000.00	32,000.00	
231 WORKER'S COMP	608.65	1,182.42	380.64		2,000.00	2,000.00	2,000.00	
240 HEALTH INSURANCE	17,876.17	60,325.72	30,954.60		70,000.00	70,000.00	70,000.00	
245 EMPLOYER PAID TSA	17.25	124.34	-		3,000.00	3,000.00	3,000.00	
246 LIFE & LT DISABILITY INS	253.70	464.42	305.19		800.00	800.00	800.00	
310 INSTR PROF TECH SERVICES	2,800.00	1,493.82	31,714.01		30,000.00	30,000.00	30,000.00	
312 WORK SHOPS/INSTR PRO IMPR	59,671.00	-	-		-	-	-	
331 REIMB STUDENT TRANSPORT	10,857.07	14,696.50	3,399.00		3,023.68	3,023.68	3,023.68	
341 TRAVEL, LOCAL IN-DISTRICT	928.70	390.29	1,336.14		5,000.00	5,000.00	5,000.00	
342 TRAVEL, OUT OF-DISTRICT	15,384.74	-	432.71		36,000.00	36,000.00	36,000.00	
343 TRAVEL, STUDNTS, OUT DIST			31,600.00		-	-	-	

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
353 POSTAGE	-	-	1,000.00					
389 OTHER PROF/TECH SERVICES	15,777.75	9,040.00	19,370.00		-	-	-	
410 SUPPLIES	38,854.78	31,037.23	61,388.00		52,000.00	52,000.00	52,000.00	
460 NON-CONSUMABLE MATERIALS	-	11,840.38	1,326.58		-	-	-	
470 COMPUTER SOFTWARE	6,310.00	-	-		-	-	-	
1299 OTHER PROGRAMS-NDI/KLAHRE	19,700.00	26,999.72	70,594.00		405,600.21	405,600.21	405,600.21	
389 OTHER PROF/TECH SERVICES	19,700.00	26,999.72	70,594.00		405,600.21	405,600.21	405,600.21	
1300 ADULT/CONT EDUCATION	60,429.56	-			-	-	-	
114 MANAGERIAL-CLASSIFIED	35,016.42	-			-	-	-	
212 PERS PICK-UP	2,100.95				-	-	-	
213 PERS/BOND	3,326.60				-	-	-	
216 PERS OPSRP	5,105.39				-	-	-	
220 FICA	2,678.82				-	-	-	
231 WORKER'S COMP	149.91				-	-	-	
240 HEALTH INSURANCE	2,844.90				-	-	-	
245 EMPLOYER PAID TSA	4,548.00				-	-	-	
246 LIFE & LT DISABILITY INS	186.32				-	-	-	
324 RENTALS	777.25	-						
470 COMPUTER SOFTWARE	3,695.00	-						
1410 INTERMEDIATE SUMMER SCH		-	313,933.75		280,156.59	280,156.59	280,156.59	
111 LICENSED SALARIES		-	168,270.49		137,865.68	137,865.68	137,865.68	
112 CLASSIFIED SALARIES		-	16,633.64		18,633.64	18,633.64	18,633.64	
113 ADMINISTRATORS			6,037.00		8,037.00	8,037.00	8,037.00	
130 OTHER PAY		-	9,261.90		7,561.90	7,561.90	7,561.90	
211 PERS T1/T2		-	1,980.45		2,029.96	2,029.96	2,029.96	
212 PERS PICK-UP		-	4,440.26		4,440.26	4,440.26	4,440.26	
213 PERS/BOND		-	21,864.56		19,553.22	19,553.22	19,553.22	
216 PERS OPSRP		-	20,108.77		18,108.77	18,108.77	18,108.77	
220 FICA		-	22,279.97		18,529.27	18,529.27	18,529.27	
231 WORKER'S COMP		-	1,243.38		1,047.32	1,047.32	1,047.32	
246 LIFE & LT DISABILITY INS		-	1.92		0.16	0.16	0.16	
331 REIMB STUDENT TRANSPORT		-	20,089.65		21,389.65	21,389.65	21,389.65	
341 TRAVEL, LOCAL IN-DISTRICT			552.16		552.16	552.16	552.16	
389 OTHER PROF/TECH SERVICES		-	4,620.00		5,020.00	5,020.00	5,020.00	
410 SUPPLIES		-	16,549.60		17,387.60	17,387.60	17,387.60	
1420 PROJECT PM SUMMER PGM		-	161,107.43		163,678.46	163,678.46	163,678.46	
111 LICENSED SALARIES		-	54,507.23		55,869.91	55,869.91	55,869.91	
112 CLASSIFIED SALARIES		-	22,487.62		23,049.80	23,049.80	23,049.80	
113 ADMINISTRATORS			11,075.00		11,351.88	11,351.88	11,351.88	
130 OTHER PAY		-	8,324.28		8,532.39	8,532.39	8,532.39	
211 PERS T1/T2		-	7,354.50		7,538.36	7,538.36	7,538.36	
212 PERS PICK-UP		-	4,213.08		4,318.41	4,318.41	4,318.41	
213 PERS/BOND		-	7,553.02		7,741.86	7,741.86	7,741.86	
216 PERS OPSRP		-	3,839.13		3,935.11	3,935.11	3,935.11	
220 FICA		-	7,323.02		7,506.11	7,506.11	7,506.11	
231 WORKER'S COMP		-	390.54		395.54	395.54	395.54	

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
246 LIFE & LT DISABILITY INS			0.92		-	-	-	
331 REIMB STUDENT TRANSPORT		-	14,823.70		15,823.70	15,823.70	15,823.70	
389 OTHER PROF/TECH SERVICES		-	2,100.00		2,500.00	2,500.00	2,500.00	
410 SUPPLIES		-	14,479.68		12,479.68	12,479.68	12,479.68	
460 NON-CONSUMABLE MATERIALS		-	2,635.71		2,635.71	2,635.71	2,635.71	
1460 SPECIAL PROG SUMMER SCH	113,911.00	-	46,545.00		261,370.68	261,370.68	261,370.68	
111 LICENSED SALARIES	-	-	11,968.34		60,000.00	60,000.00	60,000.00	
112 CLASSIFIED SALARIES	-	-	10,726.76		60,000.00	60,000.00	60,000.00	
130 OTHER PAY	83,998.00	-	2,117.56		13,900.00	13,900.00	13,900.00	
132 OVERTIME SALARIES			-		4,000.00	4,000.00	4,000.00	
211 PERS T1/T2	5,611.00	-	2,035.86		5,000.00	5,000.00	5,000.00	
212 PERS PICK-UP	4,301.00	-	1,434.83		6,800.00	6,800.00	6,800.00	
213 PERS/BOND	6,809.00	-	2,271.82		7,500.00	7,500.00	7,500.00	
216 PERS OPSRP	6,366.00	-	1,515.87		7,700.00	7,700.00	7,700.00	
220 FICA	6,423.00	-	1,967.79		6,300.00	6,300.00	6,300.00	
231 WORKER'S COMP	403.00	-	106.83		900.00	900.00	900.00	
240 HEALTH INSURANCE	-	-	232.21		17,000.00	17,000.00	17,000.00	
246 LIFE & LT DISABILITY INS	-	-	12.21		200.00	200.00	200.00	
310 INSTR PROF TECH SERVICES			4,316.00		7,000.00	7,000.00	7,000.00	
342 TRAVEL, OUT OF-DISTRICT			-		7,500.00	7,500.00	7,500.00	
389 OTHER PROF/TECH SERVICES		-	-		18,425.28	18,425.28	18,425.28	
410 SUPPLIES	-	-	7,838.92		39,145.40	39,145.40	39,145.40	
1920 PRIVATE DONATION EXPENSES	-	-	-		18,240.18	18,240.18	18,240.18	
410 SUPPLIES	-	-	-		18,240.18	18,240.18	18,240.18	
2113 HOMELESS SERVICES			120,000.00		84,000.00	84,000.00	84,000.00	
313 STUDENT SERVICES			120,000.00		84,000.00	84,000.00	84,000.00	
2117 MIGRANT CHILD ID/RECRUIT	134,919.00	137,843.02	132,589.12	1.81	614,400.00	614,400.00	614,400.00	1.81
112 CLASSIFIED SALARIES	80,530.81	84,075.65	78,216.05	1.81	355,000.00	355,000.00	355,000.00	1.81
130 OTHER PAY	1,783.93	834.79	674.97		12,000.00	12,000.00	12,000.00	
132 OVERTIME SALARIES	323.40	-	265.60		5,000.00	5,000.00	5,000.00	
212 PERS PICK-UP	4,765.31	4,896.32	4,968.15		15,000.00	15,000.00	15,000.00	
213 PERS/BOND	7,545.01	7,059.49	7,866.28		27,200.00	27,200.00	27,200.00	
216 PERS OPSRP	11,579.71	11,898.12	10,101.96		31,000.00	31,000.00	31,000.00	
220 FICA	5,743.05	5,787.12	6,033.53		27,000.00	27,000.00	27,000.00	
231 WORKER'S COMP	359.37	378.93	353.04		700.00	700.00	700.00	
240 HEALTH INSURANCE	19,998.10	20,446.78	20,181.12		106,000.00	106,000.00	106,000.00	
246 LIFE & LT DISABILITY INS	287.16	292.67	314.51		500.00	500.00	500.00	
341 TRAVEL, LOCAL IN-DISTRICT	123.54	-	1,000.00		-	-	-	
342 TRAVEL, OUT OF-DISTRICT	118.90	-	-		-	-	-	
410 SUPPLIES	1,760.71	2,173.15	2,613.91		35,000.00	35,000.00	35,000.00	
2122 COUNSELING SERVICES	62,012.08	679,608.11	721,247.32	7.00	597,331.67	597,331.67	597,331.67	6.00
111 LICENSED SALARIES	36,814.92	406,807.80	394,108.07	7.00	266,606.47	266,606.47	266,606.47	6.00
112 CLASSIFIED SALARIES	-	-	43.64		55.46	55.46	55.46	
121 SUBSTITUTE LICENSED		6,596.32	195.84		215.78	215.78	215.78	
130 OTHER PAY	-	-	5,905.18		8,774.55	8,774.55	8,774.55	
141 EXTRA OR EXT DUTY CONTR	1,549.92	1,638.42	11,250.00		8,385.50	8,385.50	8,385.50	

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
211 PERS T1/T2	-	-	220.51		12,026.01	12,026.01	12,026.01	
212 PERS PICK-UP	2,301.90	22,995.89	19,009.40		12,207.20	12,207.20	12,207.20	
213 PERS/BOND	3,644.66	32,260.03	30,107.97		19,190.87	19,190.87	19,190.87	
216 PERS OPSRP	5,593.64	55,879.92	38,489.18		13,607.57	13,607.57	13,607.57	
220 FICA	2,782.93	31,203.62	30,571.75		20,661.12	20,661.12	20,661.12	
231 WORKER'S COMP	162.23	1,627.63	1,639.41		1,091.39	1,091.39	1,091.39	
240 HEALTH INSURANCE	8,861.88	82,831.02	93,795.63		59,658.29	59,658.29	59,658.29	
245 EMPLOYER PAID TSA	300.00	4,005.54	3,821.71		3,558.03	3,558.03	3,558.03	
246 LIFE & LT DISABILITY INS	-	-	1.05		-	-	-	
341 TRAVEL, LOCAL IN-DISTRICT	-	-	2,593.42		2,876.01	2,876.01	2,876.01	
342 TRAVEL, OUT OF-DISTRICT			-					
389 OTHER PROF/TECH SERVICES		9,485.00	85,000.00		41,106.67	41,106.67	41,106.67	
410 SUPPLIES	-	13,493.92	4,494.56		127,310.74	127,310.74	127,310.74	
470 COMPUTER SOFTWARE		10,783.00	-		-	-	-	
2130 HEALTH SERVICES	62,443.40	51,850.38	217,300.17		168,407.27	168,407.27	168,407.27	
112 CLASSIFIED SALARIES	2.08	-	-		-	-	-	
121 SUBSTITUTE LICENSED	3,382.56	-	8,088.25		5,519.10	5,519.10	5,519.10	
122 SUBSTITUTE CLASSIFIED	402.30	-	963.20		-	-	-	
130 OTHER PAY	13,805.61	8,419.49	23,671.67		18,766.47	18,766.47	18,766.47	
211 PERS T1/T2	1,744.96	1,489.28	1,690.60		2,942.14	2,942.14	2,942.14	
212 PERS PICK-UP	854.46	505.15	1,236.53		2,375.52	2,375.52	2,375.52	
213 PERS/BOND	1,283.27	694.59	1,904.73		2,357.33	2,357.33	2,357.33	
216 PERS OPSRP	806.35	143.52	1,782.88		863.69	863.69	863.69	
220 FICA	1,302.71	629.67	2,114.79		4,130.03	4,130.03	4,130.03	
231 WORKER'S COMP	75.74	32.64	111.07		169.57	169.57	169.57	
240 HEALTH INSURANCE	-	63.99	15,063.99		56.59	56.59	56.59	
245 EMPLOYER PAID TSA	22.14	24.61	28.17		-	-	-	
246 LIFE & LT DISABILITY INS	0.24	-	-		-	-	-	
312 WORK SHOPS/INSTR PRO IMPR	14,063.96	-	6,911.39		1,240.46	1,240.46	1,240.46	
341 TRAVEL, LOCAL IN-DISTRICT	144.42	-	1,843.06		-	-	-	
342 TRAVEL, OUT OF-DISTRICT	12,401.39	-	5,107.85		2,364.38	2,364.38	2,364.38	
389 OTHER PROF/TECH SERVICES	1,835.00	13,842.00	5,000.00		392.70	392.70	392.70	
391 CONTRACTED SERVICES	7,039.66	19,852.94	46,000.00		31,356.76	31,356.76	31,356.76	
410 SUPPLIES	3,276.55	-	79,581.99		89,548.53	89,548.53	89,548.53	
460 NON-CONSUMABLE MATERIALS	-	6,152.50	11,200.00		6,324.00	6,324.00	6,324.00	
470 COMPUTER SOFTWARE	-	-	5,000.00		-	-	-	
2132 HEALTH SERVICES	7,910.40	-	-		-	-	-	
389 OTHER PROF/TECH SERVICES	7,910.40	-	-		-	-	-	
2133 APPRAISAL SVS (SPED)	5,365.14	5,583.16	-		-	-	-	
141 EXTRA OR EXT DUTY CONTR	3,902.96	4,080.92	-		-	-	-	
212 PERS PICK-UP	234.12	244.80	-		-	-	-	
213 PERS/BOND	370.80	344.95	-		-	-	-	
216 PERS OPSRP	569.04	595.04	-		-	-	-	
220 FICA	271.58	301.45	-		-	-	-	
231 WORKER'S COMP	16.64	16.00	-		-	-	-	
2134 NURSE SERVICES	-	-	340,000.00		340,000.00	340,000.00	340,000.00	

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
313 STUDENT SERVICES			340,000.00		340,000.00	340,000.00	340,000.00	
2140 PSYCHOLOGICAL SRVS	93,125.00	130,817.33	-	1.00	10,004.04	10,004.04	10,004.04	
111 LICENSED SALARIES	55,117.56	83,865.21	-	1.00	-	-	-	
141 EXTRA OR EXT DUTY CONTR	3,146.15	2,177.31	-		-	-	-	
212 PERS PICK-UP	3,495.83	4,509.70	-		-	-	-	
213 PERS/BOND	5,535.05	6,420.35	-		-	-	-	
216 PERS OPSRP	8,494.89	10,960.14	-		-	-	-	
220 FICA	4,329.48	6,370.82	-		-	-	-	
231 WORKER'S COMP	231.81	330.49	-		-	-	-	
240 HEALTH INSURANCE	12,361.65	15,545.16	-		-	-	-	
245 EMPLOYER PAID TSA	412.58	638.15	-		-	-	-	
389 OTHER PROF/TECH SERVICES			-		10,004.04	10,004.04	10,004.04	
2152 SPEECH PATHOLOGY SERVICES	105,127.88	138,310.17	142,426.39	1.00	146,078.85	146,078.85	146,078.85	1.00
111 LICENSED SALARIES	63,159.21	82,696.96	88,332.92	1.00	90,541.24	90,541.24	90,541.24	1.00
141 EXTRA OR EXT DUTY CONTR		1,500.00	700.00		717.50	717.50	717.50	
211 PERS T1/T2	12,650.76	16,864.63	13,411.28		13,746.56	13,746.56	13,746.56	
212 PERS PICK-UP	3,789.57	5,051.81	5,481.56		5,618.60	5,618.60	5,618.60	
213 PERS/BOND	6,000.14	7,110.89	8,787.47		9,007.16	9,007.16	9,007.16	
220 FICA	4,296.20	6,136.04	6,351.49		6,510.28	6,510.28	6,510.28	
231 WORKER'S COMP	267.04	325.84	421.43		431.97	431.97	431.97	
240 HEALTH INSURANCE	14,484.96	17,724.00	18,360.24		18,911.05	18,911.05	18,911.05	
245 EMPLOYER PAID TSA	480.00	900.00	580.00		594.50	594.50	594.50	
2190 STUDENT SERVICES	36.16	-	5,571.41		3,665.91	3,665.91	3,665.91	
410 SUPPLIES	36.16	-	5,571.41		3,665.91	3,665.91	3,665.91	
2210 INSTRUCTION IMPROVEMENT	19,283.67	46,911.61	1,028,121.39		1,017,608.64	1,017,608.64	1,017,608.64	3.50
111 LICENSED SALARIES	-	-	252,734.94		201,708.75	201,708.75	201,708.75	3.50
112 CLASSIFIED SALARIES	-	-	4.14		-	-	-	
113 ADMINISTRATORS	-	-	4,849.94		-	-	-	
121 SUBSTITUTE LICENSED	-	-	97.92		-	-	-	
130 OTHER PAY	474.30	-	20,000.00		16,244.15	16,244.15	16,244.15	
211 PERS T1/T2	12.66	-	24,695.16		26,731.79	26,731.79	26,731.79	
212 PERS PICK-UP	28.44	-	13,731.14		14,877.41	14,877.41	14,877.41	
213 PERS/BOND	45.09	-	21,741.12		23,542.41	23,542.41	23,542.41	
216 PERS OPSRP	59.93	-	10,719.28		12,914.66	12,914.66	12,914.66	
220 FICA	34.94	-	17,143.85		18,921.08	18,921.08	18,921.08	
231 WORKER'S COMP	2.02	-	916.90		1,007.98	1,007.98	1,007.98	
240 HEALTH INSURANCE	-	-	54,077.52		54,874.88	54,874.88	54,874.88	
245 EMPLOYER PAID TSA	-	-	2,336.97		3,485.49	3,485.49	3,485.49	
246 LIFE & LT DISABILITY INS	-	-	10.29		-	-	-	
341 TRAVEL, LOCAL IN-DISTRICT	-	-	440.64		422.16	422.16	422.16	
410 SUPPLIES	9,178.00	5,124.45	23,021.58		74,265.18	74,265.18	74,265.18	
420 TEXTBOOKS			320,000.00		319,791.00	319,791.00	319,791.00	
460 NON-CONSUMABLE MATERIALS	9,448.29	14,023.27			-	-	-	
470 COMPUTER SOFTWARE	-	17,863.89	261,600.00		248,821.69	248,821.69	248,821.69	
640 DUES AND FEES		9,900.00	-		-	-	-	
2212 INST/CURR DEVELOPMENT	-	-	3,970.03		4,458.88	4,458.88	4,458.88	

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
460 NON-CONSUMABLE MATERIALS	-	-	3,970.03		4,458.88	4,458.88	4,458.88	
2219 OTH IMPRV OF INSTRUCTION	84,561.23	75,209.62	527,635.78	1.00	556,606.70	556,606.70	556,606.70	5.00
112 CLASSIFIED SALARIES		1,512.70	147,450.68	1.00	149,870.30	149,870.30	149,870.30	5.00
113 ADMINISTRATORS	52,534.44	-	-		-	-	-	
130 OTHER PAY	-	4,488.93	11,436.10		13,103.56	13,103.56	13,103.56	
132 OVERTIME SALARIES	-	583.59	2,103.65		1,482.90	1,482.90	1,482.90	
211 PERS T1/T2	9,831.26	230.17	6,070.56		21,462.59	21,462.59	21,462.59	
212 PERS PICK-UP	2,836.86	362.65	9,100.84		13,138.19	13,138.19	13,138.19	
213 PERS/BOND	4,491.72	536.42	14,331.03		20,750.61	20,750.61	20,750.61	
216 PERS OPSRP		741.25	14,220.83		13,991.62	13,991.62	13,991.62	
220 FICA	3,530.35	478.00	11,816.27		17,214.66	17,214.66	17,214.66	
231 WORKER'S COMP	196.85	25.09	694.10		947.53	947.53	947.53	
240 HEALTH INSURANCE	8,765.78	205.95	66,139.24		73,505.92	73,505.92	73,505.92	
245 EMPLOYER PAID TSA	2,118.42	6.48	22.68		-	-	-	
246 LIFE & LT DISABILITY INS	246.89	12.73	554.98		364.73	364.73	364.73	
319 OTHER INSTRUCT/PROF/TECH			20,000.00		9,811.80	9,811.80	9,811.80	
324 RENTALS			1,000.00		757.52	757.52	757.52	
341 TRAVEL, LOCAL IN-DISTRICT	-	-	2,000.00		2,050.52	2,050.52	2,050.52	
342 TRAVEL, OUT OF-DISTRICT	-	-	3,000.00		2,391.04	2,391.04	2,391.04	
354 ADVERTISING		1,382.50	4,839.49		64.27	64.27	64.27	
355 PRINTING AND BINDING		-	4,000.00		3,918.47	3,918.47	3,918.47	
385 MGMT SVS/CONSUL-NON INSTR		32,173.50	106,753.55		110,639.65	110,639.65	110,639.65	
389 OTHER PROF/TECH SERVICES	8.66	10,765.00	33,683.29		27,741.43	27,741.43	27,741.43	
410 SUPPLIES	-	19,814.78	56,926.04		64,570.52	64,570.52	64,570.52	
420 TEXTBOOKS			2,200.00		1,162.05	1,162.05	1,162.05	
460 NON-CONSUMABLE MATERIALS			476.84		346.94	346.94	346.94	
470 COMPUTER SOFTWARE			2,200.00		475.12	475.12	475.12	
640 DUES AND FEES		1,889.88	6,615.61		6,844.77	6,844.77	6,844.77	
2222 SCHOOL LIBRARY SERVICES	12,796.69	260.59	4,543.56		2,308.72	2,308.72	2,308.72	
410 SUPPLIES	12,796.69	260.59	2,043.56		2,308.72	2,308.72	2,308.72	
430 LIBRARY BOOKS			2,500.00					
2230 ASSESSMENT & TESTING	-	7,585.95	-		-	-	-	
470 COMPUTER SOFTWARE		7,585.95	-		-	-	-	
2240 PROFESSIONAL DVL MNT-STAFF	316,408.51	447,238.67	1,603,960.19	3.10	1,689,044.52	1,689,044.52	1,689,044.52	7.40
111 LICENSED SALARIES	142,587.79	225,421.50	568,242.40	3.10	627,169.00	627,169.00	627,169.00	6.40
112 CLASSIFIED SALARIES	86.89	50.32	-		-	-	-	
113 ADMINISTRATORS	-	7,521.28	99,908.72		124,306.33	124,306.33	124,306.33	1.00
121 SUBSTITUTE LICENSED	12,120.84	-	3,300.00		24,919.28	24,919.28	24,919.28	
130 OTHER PAY	7,232.81	25,896.11	120,000.00		121,255.30	121,255.30	121,255.30	
132 OVERTIME SALARIES	496.88	164.70	-		-	-	-	
141 EXTRA OR EXT DUTY CONTR	-	13,823.08	32,352.99		35,421.78	35,421.78	35,421.78	
211 PERS T1/T2	8,757.33	12,970.20	36,908.26		69,023.33	69,023.33	69,023.33	
212 PERS PICK-UP	9,094.97	16,375.68	45,713.18		57,113.92	57,113.92	57,113.92	
213 PERS/BOND	14,400.48	22,880.64	71,451.33		78,453.43	78,453.43	78,453.43	
216 PERS OPSRP	15,716.55	30,247.46	63,539.98		82,694.55	82,694.55	82,694.55	
220 FICA	12,207.62	20,334.58	57,654.06		55,101.39	55,101.39	55,101.39	

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
231 WORKER'S COMP	692.45	1,056.44	3,043.33		3,189.45	3,189.45	3,189.45	
240 HEALTH INSURANCE	36,995.24	42,602.33	128,275.91		132,506.44	132,506.44	132,506.44	
245 EMPLOYER PAID TSA	860.69	1,951.35	6,489.01		7,994.99	7,994.99	7,994.99	
246 LIFE & LT DISABILITY INS	13.53	122.18	483.60		249.52	249.52	249.52	
310 INSTR PROF TECH SERVICES	-	229.00	-		-	-	-	
312 WORK SHOPS/INSTR PRO IMPR	1,443.98	3,036.52	201,535.00		120,982.42	120,982.42	120,982.42	
319 OTHER INSTRUCT/PROF/TECH	-	7,745.23	-		-	-	-	
341 TRAVEL, LOCAL IN-DISTRICT	641.47	206.27	-		-	-	-	
342 TRAVEL, OUT OF-DISTRICT	30,563.65	3,770.80	33,236.50		31,500.00	31,500.00	31,500.00	
343 TRAVEL, STUDNTS, OUT DIST			5,000.00					
389 OTHER PROF/TECH SERVICES	-	128.00	35.00		-	-	-	
410 SUPPLIES	60.34	40.95	4,701.44		104,251.34	104,251.34	104,251.34	
460 NON-CONSUMABLE MATERIALS	22,435.00	-	785.48		1,209.03	1,209.03	1,209.03	
470 COMPUTER SOFTWARE		10,664.05	11,253.00		11,703.00	11,703.00	11,703.00	
640 DUES AND FEES			110,051.00		-	-	-	
2321 OFFICE OF SUPERINTENDENT			46,746.67		26,521.67	26,521.67	26,521.67	
389 OTHER PROF/TECH SERVICES			46,746.67		26,521.67	26,521.67	26,521.67	
2410 OFFICE OF THE PRINCIPAL	87,463.74	89,972.06	200,898.71	1.00	95,665.57	95,665.57	95,665.57	1.00
113 ADMINISTRATORS	52,579.44	54,686.50	118,056.24	1.00	59,937.78	59,937.78	59,937.78	1.00
211 PERS T1/T2	10,531.68	10,953.70	17,727.16		8,862.59	8,862.59	8,862.59	
212 PERS PICK-UP	3,154.80	3,281.21	6,947.29		3,450.46	3,450.46	3,450.46	
213 PERS/BOND	4,995.00	4,677.57	10,999.91		5,426.79	5,426.79	5,426.79	
220 FICA	4,012.65	4,174.59	8,838.40		4,389.58	4,389.58	4,389.58	
231 WORKER'S COMP	220.57	210.18	457.78		223.90	223.90	223.90	
240 HEALTH INSURANCE	9,430.45	9,446.76	20,341.74		10,109.07	10,109.07	10,109.07	
245 EMPLOYER PAID TSA	2,274.00	2,274.00	3,624.00		2,982.93	2,982.93	2,982.93	
246 LIFE & LT DISABILITY INS	265.15	267.55	580.19		282.46	282.46	282.46	
324 RENTALS			7,326.00		-	-	-	
410 SUPPLIES	-	-	6,000.00		-	-	-	
2490 OTHER ADMIN SUPPORT	17,461.05	53,849.53	58,320.52	0.30	205,125.00	205,125.00	205,125.00	0.30
113 ADMINISTRATORS	10,506.96	32,783.71	35,948.53	0.30	105,000.00	105,000.00	105,000.00	0.30
211 PERS T1/T2	2,104.56	6,566.60	5,963.03		22,600.00	22,600.00	22,600.00	
212 PERS PICK-UP	630.48	1,967.01	2,336.89		10,000.00	10,000.00	10,000.00	
213 PERS/BOND	998.16	2,804.13	3,700.09		14,000.00	14,000.00	14,000.00	
220 FICA	782.91	2,449.12	2,937.59		10,000.00	10,000.00	10,000.00	
231 WORKER'S COMP	43.97	125.74	153.72		300.00	300.00	300.00	
240 HEALTH INSURANCE	1,886.13	5,668.08	6,140.43		40,000.00	40,000.00	40,000.00	
245 EMPLOYER PAID TSA	454.80	1,327.97	966.30		2,900.00	2,900.00	2,900.00	
246 LIFE & LT DISABILITY INS	53.08	157.17	173.94		325.00	325.00	325.00	
2510 DIRECTOR OF BUSINESS SUPP	271.20	80.32	398,941.36		1,324,562.90	1,324,562.90	1,324,562.90	
410 SUPPLIES	271.20	80.32	383,325.36		1,317,926.10	1,317,926.10	1,317,926.10	
690 GRANT INDIRECT CHARGES	-	-	15,616.00		6,636.80	6,636.80	6,636.80	
2520 FISCAL SERVICES	234,442.78	348,585.00	688,609.14		904,438.41	904,438.41	904,438.41	
690 GRANT INDIRECT CHARGES	234,442.78	348,585.00	688,609.14		904,438.41	904,438.41	904,438.41	
2542 CARE/UPKEEP OF BUILDINGS	-	1,240.53	113,961.02		41,829.93	41,829.93	41,829.93	
410 SUPPLIES	-	1,240.53	50,783.17		4,040.24	4,040.24	4,040.24	

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
460 NON-CONSUMABLE MATERIALS			63,177.85		37,789.69	37,789.69	37,789.69	
2543 CARE/UPKEEP OF GROUNDS	7,000.00	-	-		-	-	-	
520 BLDG CONSTR/IMPRVMNT	7,000.00	-	-		-	-	-	
2552 VEHICLE OPERATION	220,280.00	-	210,123.99		200,000.00	200,000.00	200,000.00	
564 BUS & CAPITAL BUS IMPROV	220,280.00	-	210,123.99		200,000.00	200,000.00	200,000.00	
2620 GRANT SERVICES	134,673.37	136,371.61	183,511.84	1.00	162,035.04	162,035.04	162,035.04	1.00
112 CLASSIFIED SALARIES	19,978.20	20,782.03	27,660.25	0.50	27,487.90	27,487.90	27,487.90	0.50
113 ADMINISTRATORS	60,282.00	61,470.00	82,052.73	0.50	65,000.00	65,000.00	65,000.00	0.50
211 PERS T1/T2	12,074.41	12,312.43	12,066.54		10,969.16	10,969.16	10,969.16	
212 PERS PICK-UP	4,768.93	4,886.59	7,080.47		6,736.56	6,736.56	6,736.56	
213 PERS/BOND	7,550.77	7,048.54	11,210.77		10,619.74	10,619.74	10,619.74	
216 PERS OPSRP	2,799.37	2,912.06	4,781.59		4,986.11	4,986.11	4,986.11	
220 FICA	6,050.20	6,217.98	9,024.37		8,581.83	8,581.83	8,581.83	
231 WORKER'S COMP	339.83	329.17	474.76		430.22	430.22	430.22	
240 HEALTH INSURANCE	18,275.92	17,981.69	25,378.25		23,482.85	23,482.85	23,482.85	
245 EMPLOYER PAID TSA	2,193.00	2,084.50	3,287.65		3,282.79	3,282.79	3,282.79	
246 LIFE & LT DISABILITY INS	360.74	346.62	494.46		457.89	457.89	457.89	
2633 PUBLIC INFORMATION		121,683.34	-		-	-	-	
113 ADMINISTRATORS		73,131.70	-		-	-	-	
212 PERS PICK-UP		4,387.91	-		-	-	-	
213 PERS/BOND		6,275.45	-		-	-	-	
216 PERS OPSRP		10,662.63	-		-	-	-	
220 FICA		5,084.12	-		-	-	-	
231 WORKER'S COMP		287.72	-		-	-	-	
240 HEALTH INSURANCE		17,319.17	-		-	-	-	
245 EMPLOYER PAID TSA		4,169.00	-		-	-	-	
246 LIFE & LT DISABILITY INS		365.64	-		-	-	-	
2640 STAFF SERVICES	-	176.98	15,000.00		-	-	-	
410 SUPPLIES	-	-	15,000.00		-	-	-	
460 NON-CONSUMABLE MATERIALS	-	176.98	-		-	-	-	
2660 TECHNOLOGY SERVICES	28,000.00	199,708.44	115,713.43		104,855.00	104,855.00	104,855.00	
359 OTH COMMUNICATION SERVICE	7,598.00	36,851.11	115,711.18		104,855.00	104,855.00	104,855.00	
410 SUPPLIES	-	966.44	2.25		-	-	-	
460 NON-CONSUMABLE MATERIALS	20,402.00	47,290.89	-		-	-	-	
470 COMPUTER SOFTWARE	-	114,600.00	-		-	-	-	
2690 OTHER SUPPORT SERVICES	(3,881.77)	74,663.21	60,000.00		297,849.00	297,849.00	297,849.00	
232 UNEMPLOYMENT INSURANCE	(3,881.77)	74,663.21	60,000.00		70,000.00	70,000.00	70,000.00	
820 RESERVED FOR NEXT YEAR					227,849.00	227,849.00	227,849.00	
3100 FOOD SERVICES	1,734,767.11	1,500,041.68	1,663,536.14	18.41	2,242,413.81	2,242,413.81	2,242,413.81	20.81
112 CLASSIFIED SALARIES	430,115.00	400,813.74	429,645.60	17.41	515,286.98	515,286.98	515,286.98	19.81
114 MANAGERIAL-CLASSIFIED	72,956.00	75,872.00	76,618.00	1.00	82,067.00	82,067.00	82,067.00	1.00
122 SUBSTITUTE CLASSIFIED	26,811.30	2,699.54	-		20,743.01	20,743.01	20,743.01	
130 OTHER PAY	35,066.82	26,067.01	-		32,106.28	32,106.28	32,106.28	
132 OVERTIME SALARIES	1,347.13	1,039.47	-		1,339.40	1,339.40	1,339.40	
211 PERS T1/T2	9,092.66	9,254.39	5,129.72		8,329.08	8,329.08	8,329.08	
212 PERS PICK-UP	29,738.41	28,088.97	26,444.98		31,826.76	31,826.76	31,826.76	

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
213 PERS/BOND	47,094.33	39,801.32	41,871.11		50,321.56	50,321.56	50,321.56	
216 PERS OPSRP	65,658.72	61,519.69	49,683.66		58,573.97	58,573.97	58,573.97	
220 FICA	41,346.51	37,190.77	37,505.67		46,080.81	46,080.81	46,080.81	
231 WORKER'S COMP	14,682.44	12,546.48	12,460.82		17,887.81	17,887.81	17,887.81	
240 HEALTH INSURANCE	254,098.75	228,847.12	250,434.45		265,503.13	265,503.13	265,503.13	
245 EMPLOYER PAID TSA	4,548.00	4,548.00	4,548.00		5,171.13	5,171.13	5,171.13	
246 LIFE & LT DISABILITY INS	1,924.15	1,772.69	1,763.65		2,062.48	2,062.48	2,062.48	
318 STAFF DVLPMNT-NONINSTRUC	635.00	219.00	225.00		-	-	-	
322 CONTRACTED REPAIRS	300.94	-	-		-	-	-	
324 RENTALS	580.10	410.32	144.12		-	-	-	
341 TRAVEL, LOCAL IN-DISTRICT	425.59	121.84	255.86		339.85	339.85	339.85	
342 TRAVEL, OUT OF-DISTRICT	1,348.50	(0.00)	25.00		1,550.00	1,550.00	1,550.00	
389 OTHER PROF/TECH SERVICES	2,210.00	1,530.00	-		-	-	-	
410 SUPPLIES	10,630.75	8,374.32	9,310.00		9,889.68	9,889.68	9,889.68	
450 FOOD	645,950.30	541,604.92	698,970.00		1,064,454.74	1,064,454.74	1,064,454.74	
460 NON-CONSUMABLE MATERIALS	9,272.40	6,388.09	839.00		4,500.00	4,500.00	4,500.00	
470 COMPUTER SOFTWARE	14,536.50	8,790.00	9,551.00		10,132.06	10,132.06	10,132.06	
540 DEPR EQUIPMENT (>\$5,000)	11,254.00	-	5,205.00		10,000.00	10,000.00	10,000.00	
640 DUES AND FEES	1,916.81	1,359.00	1,650.00		2,867.03	2,867.03	2,867.03	
651 LIABILITY INSURANCE	946.00	913.00	990.92		1,090.01	1,090.01	1,090.01	
653 PROPERTY INSURANCE	280.00	270.00	264.58		291.04	291.04	291.04	
3300 COMMUNITY SERVICES	3,935.30	6,425.19	68,507.78		381,770.04	381,770.04	381,770.04	
111 LICENSED SALARIES	-	-	-		320.31	320.31	320.31	
220 FICA	-	-	-		568.02	568.02	568.02	
310 INSTR PROF TECH SERVICES	3,037.50	5,527.39	-		-	-	-	
342 TRAVEL, OUT OF-DISTRICT	-	-	-		3,967.82	3,967.82	3,967.82	
389 OTHER PROF/TECH SERVICES	-	-	7.78		44.88	44.88	44.88	
410 SUPPLIES	897.80	-	68,500.00		375,405.00	375,405.00	375,405.00	
480 COMPUTER HARDWARE		897.80	-		1,464.00	1,464.00	1,464.00	
3320 COMMUNITY RECREATION	1,042,804.82	79,636.80	70,375.00		25,997.00	25,997.00	25,997.00	
112 CLASSIFIED SALARIES	348,036.97	11,247.92	-		-	-	-	
121 SUBSTITUTE LICENSED	187.92	-	-		-	-	-	
122 SUBSTITUTE CLASSIFIED	9,351.13	-	-		-	-	-	
130 OTHER PAY	132,902.25	34,785.00	33,750.00		-	-	-	
132 OVERTIME SALARIES	1,291.50	-	-		-	-	-	
211 PERS T1/T2	9,712.59	6,967.46	2,500.00		-	-	-	
212 PERS PICK-UP	20,000.16	2,735.71	2,500.00		-	-	-	
213 PERS/BOND	31,666.81	4,034.57	4,000.00		-	-	-	
216 PERS OPSRP	41,530.37	1,576.11	-		-	-	-	
220 FICA	36,161.82	3,488.05	1,228.97		-	-	-	
231 WORKER'S COMP	2,248.63	186.72	66.78		-	-	-	
240 HEALTH INSURANCE	133,896.25	3,662.66	8,704.25		-	-	-	
246 LIFE & LT DISABILITY INS	1,086.81	47.64	-		-	-	-	
324 RENTALS	10.95	850.12	-		-	-	-	
341 TRAVEL, LOCAL IN-DISTRICT	7,267.74	-	-		-	-	-	
353 POSTAGE	1,305.49	-	-		-	-	-	

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
354 ADVERTISING	158.00	-	-		-	-	-	
355 PRINTING AND BINDING	5,128.80	-	-		-	-	-	
389 OTHER PROF/TECH SERVICES	188,863.22	1,551.50	3,000.00		-	-	-	
410 SUPPLIES	70,540.41	3,789.34	5,800.00		25,997.00	25,997.00	25,997.00	
470 COMPUTER SOFTWARE	399.00	3,695.00	2,200.00		-	-	-	
640 DUES AND FEES	-	-	5,400.00		-	-	-	
651 LIABILITY INSURANCE	742.00	715.00	850.00		-	-	-	
653 PROPERTY INSURANCE	316.00	304.00	375.00		-	-	-	
670 TAXES-LICENSES-ASSESSMENT	-	-	-		-	-	-	
3360 WELFARE ACTIVITIES	1,726.17	1,643.36	-		6,991.54	6,991.54	6,991.54	
342 TRAVEL, OUT OF-DISTRICT	202.40	-	-		-	-	-	
410 SUPPLIES	1,523.77	1,643.36	-		6,991.54	6,991.54	6,991.54	
3370 NON PUBLIC SCH STUDENTS	-	-	3,906.00		-	-	-	
312 WORK SHOPS/INSTR PRO IMPR			3,906.00		-	-	-	
3390 OTHER COMMUNITY SERVICES	24,246.74	12,967.31	7,737.85		61,099.56	61,099.56	61,099.56	
112 CLASSIFIED SALARIES	40.81	69.58	-		49.05	49.05	49.05	
130 OTHER PAY	4,886.49	2,821.81	581.45		6,324.48	6,324.48	6,324.48	
132 OVERTIME SALARIES	284.09	409.20	-		334.49	334.49	334.49	
211 PERS T1/T2	339.07	117.80	89.02		395.48	395.48	395.48	
212 PERS PICK-UP	267.99	190.86	34.89		474.41	474.41	474.41	
213 PERS/BOND	434.99	262.38	55.24		806.60	806.60	806.60	
216 PERS OPSRP	420.79	377.90	-		460.49	460.49	460.49	
220 FICA	385.53	239.84	43.82		491.37	491.37	491.37	
231 WORKER'S COMP	36.50	13.98	2.32		55.00	55.00	55.00	
245 EMPLOYER PAID TSA	-	-	-		20.00	20.00	20.00	
246 LIFE & LT DISABILITY INS	6.49	6.12	-		50.00	50.00	50.00	
341 TRAVEL, LOCAL IN-DISTRICT	160.66	-	-		1,000.00	1,000.00	1,000.00	
342 TRAVEL, OUT OF-DISTRICT	5,617.70	-	-		-	-	-	
343 TRAVEL, STUDNTS, OUT DIST			327.84					
353 POSTAGE	3,959.50	-	78.10		-	-	-	
389 OTHER PROF/TECH SERVICES	-	810.00	-		-	-	-	
410 SUPPLIES	7,406.13	7,647.84	6,525.17		50,638.21	50,638.21	50,638.21	
460 NON-CONSUMABLE MATERIALS	-	-	-		-	-	-	
3500 CUSTODY-CARE OF CHILDREN	-	-	1,917.89		2,770.25	2,770.25	2,770.25	
112 CLASSIFIED SALARIES			55.32		80.33	80.33	80.33	
130 OTHER PAY			1,144.42		1,661.79	1,661.79	1,661.79	
132 OVERTIME SALARIES			232.18		337.14	337.14	337.14	
211 PERS T1/T2			-					
212 PERS PICK-UP			81.95		119.00	119.00	119.00	
213 PERS/BOND			129.74		188.40	188.40	188.40	
216 PERS OPSRP			166.61		241.93	241.93	241.93	
220 FICA			97.55		141.66	141.66	141.66	
231 WORKER'S COMP			5.71		-	-	-	
246 LIFE & LT DISABILITY INS			4.41		-	-	-	
4150 BLDG CONST/IMPROVEMENT	-	-	-		1,037,923.20	1,037,923.20	1,037,923.20	
530 SITE IMPROVEMENTS			-		1,037,923.20	1,037,923.20	1,037,923.20	

	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Proposed	22-23 Approved	22-23 Adopted	22-23 FTE
5200 TRANSFER OF FUNDS	45,144.94	696,648.00	2,200,886.72		-	-	-	
710 FUND TRANSFERS	45,144.94	696,648.00	2,200,886.72		-	-	-	
7000 UNAPP ENDING FUND BALANCE	7,186,681.00	6,422,111.00	2,216,382.75		4,312,008.00	4,312,008.00	4,312,008.00	
820 RESERVED FOR NEXT YEAR	7,186,681.00	6,422,111.00	2,216,382.75		4,312,008.00	4,312,008.00	4,312,008.00	
Grand Total	16,476,188	16,515,961	25,886,450	86.18	29,667,031	29,667,031	29,667,031	104.05

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 2022-23 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
2022-23 BUDGET**

FUND 300 DEBT SERVICE REVENUE/EXPENDITURE SUMMARY

RESOURCES REPORT:	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
FUND 300 DEBT SERVICE						
Local Sources	\$ 4,613,652	\$ 4,110,410	\$ 4,693,900	\$ 4,823,400	\$ 4,823,400	\$ 4,823,400
Beginning Fund Balance	\$ 372,351	\$ 560,603	\$ -	\$ 183,966	\$ 183,966	\$ 183,966
FUND 300 DEBT SERVICE TOTAL	\$ 4,986,003	\$ 4,671,013	\$ 4,693,900	\$ 5,007,366	\$ 5,007,366	\$ 5,007,366

REQUIREMENTS REPORT	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
FUND 300						
Other Objects	\$ 4,425,400	\$ 4,572,700	\$ 4,693,900	\$ 5,007,366	\$ 5,007,366	\$ 5,007,366
Unappropriated End Fund Balance	\$ 560,603	\$ 98,313	\$ -	\$ -	\$ -	\$ -
FUND 300 DET SERVICE TOTAL	\$ 4,986,003	\$ 4,671,013	\$ 4,693,900	\$ 5,007,366	\$ 5,007,366	\$ 5,007,366

FUND 300 DEBT SERVICE

REVENUE

	19-20 Actuals	20-21 Actuals	21-22 Adopted	22-23 Proposed	22-23 Approved	22-23 Adopted
R1111 CURRENT YEAR TAXES	4,254,069	3,937,027	4,563,900	4,823,400	4,823,400	4,823,400
R1112 PRIOR YEAR TAXES	105,028	153,993	80,000	-	-	-
R1510 INTEREST EARNED	254,554	14,425	50,000	-	-	-
R1990 MISCELLANEOUS REVENUE		4,966				
R5400 BEGINNING FUND BALANCE	372,351	560,603	-	183,966	183,966	183,966
\$ 4,986,003	\$ 4,671,013	\$ 4,693,900	\$ 5,007,366	\$ 5,007,366	\$ 5,007,366	\$ 5,007,366

EXPENDITURES

FUNCTION 5110

610 PRINICPAL PAYMENTS

621 REGULAR INTEREST

Function 7000

810 Unappropriated End Fund Bal

Total Expenditures

	19-20 Actuals	20-21 Actuals	21-22 Adopted	22-23 Proposed	22-23 Approved	22-23 Adopted
610 PRINICPAL PAYMENTS	2,040,000	2,245,000	2,450,000	2,665,000	2,665,000	2665000
621 REGULAR INTEREST	2,385,400	2,327,700	2,243,900	2,342,366	2,342,366	2342366
810 Unappropriated End Fund Bal	\$ 560,603	\$ 98,313	\$ -	\$ -	\$ -	\$ -
Total Expenditures	4,986,003	4,671,013	4,693,900	5,007,366	5,007,366	5,007,366

Hood River County School District

2022-23 Schedule of General Obligation Bond and Interest Redemption Requirements

Fiscal Yr	GO Bonds Issued 2016	
	Principal	Interest
	Due 6/15	Due 12/15 & 6/15
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>56,030,000</u>	<u>17,324,000</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
2022-23 BUDGET**

FUND 4XX CAPITAL PROJECTS REVENUE/EXPENDITURE SUMMARY

RESOURCES REPORT:	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
FUND 4XX CAPITAL PROJECTS						
Local Sources	\$ 616,950	\$ 494,792	\$ 330,000	\$ 375,089	\$ 375,089	\$ 375,089
State Sources	\$ 1,084,203	\$ 780,487	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ 66,589	\$ 50,000	\$ -	\$ 1,608,678	\$ 1,608,678	\$ 1,608,678
Beginning Fund Balance	\$ 18,796,364	\$ 5,092,502	\$ 3,209,514	\$ 2,435,324	\$ 2,435,324	\$ 2,435,324
FUND 4XX CAPITAL PROJECTS TOTAL	\$ 20,564,106	\$ 6,417,781	\$ 3,539,514	\$ 4,419,091	\$ 4,419,091	\$ 4,419,091

REQUIREMENTS REPORT	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
FUND 4XX CAPITAL PROJECTS						
Purchased Services	\$ 1,098,234	\$ 271,252	\$ 9,950	\$ 5,089	\$ 5,089	\$ 5,089
Supplies & Materials	\$ 454,200	\$ 25,131	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 13,850,060	\$ 2,977,818	\$ 2,881,033	\$ 3,622,458	\$ 3,622,458	\$ 3,622,458
Other Objects	\$ 2,520	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ 66,589	\$ 50,000	\$ -	\$ 791,543	\$ 791,543	\$ 791,543
Unappropriated End Fund Balance	\$ 5,092,502	\$ 3,093,580	\$ 648,531	\$ -	\$ -	\$ -
FUND 4XX CAPITAL PROJECTS TOTAL	\$ 20,564,106	\$ 6,417,781	\$ 3,539,514	\$ 4,419,091	\$ 4,419,091	\$ 4,419,091

**HOOD RIVER COUNTY SCHOOL DISTRICT
2022-23 BUDGET**

4XX Capital Projects Fund

REVENUE	19-20 Actuals	20-21 Actuals	21-22 Adopted	22-23 Proposed	22-23 Approved	22-23 Adopted
R1130 Construction Excise Tax	247,887	305,125	275,000	300,000	300,000	300,000
R1510 Interest Earned	195,971	13,022	5,000	5,089	5,089	5,089
R1990 Miscellaneous Revenue	173,092	176,645	50,000	70,000	70,000	70,000
R3299 Restricted State Revenue	1,084,203	780,488	-			
R5200 Interfund Transfers	66,589	50,000	-	1,608,678	1,608,678	1,608,678
R5400 Beginning Fund Balance	18,796,364	5,092,501	3,209,514	2,435,324	2,435,324	2,435,324
	\$ 20,564,106	\$ 6,417,781	\$ 3,539,514	\$ 4,419,091	\$ 4,419,091	\$ 4,419,091

EXPENDITURES

Function 4110	19-20 Actuals	20-21 Actuals	21-22 Adopted	22-23 Proposed	22-23 Approved	22-23 Adopted
389 OTHER PROF/TECH SERVICES	320,402	95,334	9,950	5,089	5,089	5088.98
410 SUPPLIES	531	-				
590 OTHER CAPITAL OUTLAY	-	-	483,474			
640 DUES AND FEES	432	-	-			
659 OTH INS AND JUDGMENTS	1,399	-	-			
Function 4120						
510 LAND ACQUISITION	141,667	141,667	141,666			
Function 4150						
389 OTHER PROF/TECH SERVICES	777,832	175,918				
460 NON-CONSUMABLE MATERIALS	453,669	25,131				
520 BLDG CONSTR/IMPRVMNT	13,707,211	2,836,151	2,255,893	3,622,459	3,622,459	3622459
530 SITE IMPROVEMENTS	1,181	-				
640 DUES AND FEES	689	-				
Function 5200						
710 FUND TRANSFER	66,589	50,000		791,543	791,543	791543.2
Function 7000						
810 Unappropriated End Fund Bal	5,092,502	3,093,580	648,531	-	-	\$ -
Total Expenditures	\$ 20,564,106	\$ 6,417,781	\$ 3,539,514	\$ 4,419,091	\$ 4,419,091	\$ 4,419,091

Summary of Interfund Transfers

**HOOD RIVER COUNTY SCHOOL DISTRICT
2022-23 BUDGET**

SUMMARY OF INTERFUND TRANSFERS

	19-20 Actuals	20-21 Actuals	21-22 Adopted	22-23 Proposed	22-23 Approved	22-23 Adopted
R5200						
Interfund Transfers In						
TT 100 GF from 200 Food Service	-					
TT 100 GF from 207 Biennial Reserve	-	671,520	2,125,887			
TT 200 Nutrition Services from 100 GF	21,673		-			
TT 205 Community Ed from 100 GF	400,000		-			
TT 207 Biennial Reserve from 100 GF	-		-			
TT 210 Unemployment from 100 GF	-		-			
TT 212 Bus Replacement from 100 GF	-		-			
TT 220-299 Grants from 100 GF	-		-			
TT 200-299 Grants from 200-299 Grants	45,145	25,128	75,000			
TT 4XX Capital Projects from 100 GF	-		-	1,068,140	1,068,140	1,068,140
TT 400 Capital Projects from subfund 402	66,589	50,000				
TT 402 Capital from 400 Capital				90,989	90,989	90,989
TT 401 Capital Projects from Capital 400			-	449,548	449,548	449,548
TOTAL	533,407	746,648	2,200,887	1,608,677	1,608,677	1,608,677
5200						
Interfund Transfers Out						
TF 100 GF to 205 Community Ed	400,000		-			
TF 100 GF to 200 Nutrition Services	21,673		-			
TF 100 GF to 207 Biennial Reserve	-		-			
TF 100 GF to 210 Unemployment	-		-			
TF 100 GF to 212 Bus Replacement	-		-			
TF 100 GF to 2XX	-		-			
TF 100 GF to 4XX				1,068,140	1,068,140	1,068,140
TF 200 Food Service Fund to 100 GF	-		-			
TF 204 Student Body Fund to 400 GF	-		-			
TF 207 Oper Reserve (SSF) to 100 GF	-	671,520	2,125,887			
TF 200-299 Grants to 200-299 Grants	45,145	25,128	75,000			
TF 402 to 400 Capital Projects	66,589	50,000				
TF 400 to 402 Capital				90,989	90,989	90,989
TF 400 Capital to 401 Capital			-	449,548	449,548	449,548
TOTAL	533,407	746,648	2,200,887	1,608,677	1,608,677	1,608,677
NET INTERFUND TRANSFERS	-	-	-	-	-	-

Supplemental Information

Hood River County School District**2022-23 Schedule of Principal and Interest Requirements for PERS Pension Bonds**

Fiscal Year	Series 2011		Series 2004		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
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>8,610,000</u>	<u>1,673,981</u>	<u>6,145,000</u>	<u>1,190,731</u>	<u>14,755,000</u>	<u>2,864,712</u>

Hood River County School District

2022-23 Schedule of Principal and Interest Requirements for Qualified School Construction Bonds

Fiscal Year	2010 QSCB	
	Principal	Interest
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>1,010,000</u>	<u>49,725</u>

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

Classified Salary Schedule 2022-23

(2.5% increase from 2021-22)

Job Classification	Step 1	Step 2	Step 3	Step 4	Step 5
A	\$14.35	\$14.82	\$15.30	\$15.80	\$16.31
B	\$14.61	\$15.08	\$15.57	\$16.08	\$16.60
C	\$14.86	\$15.35	\$15.84	\$16.36	\$16.89
D	\$15.12	\$15.61	\$16.12	\$16.64	\$17.18
E	\$15.63	\$16.14	\$16.66	\$17.21	\$17.76
F	\$16.05	\$16.57	\$17.11	\$17.66	\$18.24
G	\$16.53	\$17.07	\$17.63	\$18.20	\$18.79
H	\$16.64	\$17.18	\$17.74	\$18.31	\$18.91
I	\$16.86	\$17.41	\$17.98	\$18.56	\$19.17
J	\$17.35	\$17.91	\$18.50	\$19.10	\$19.72
K	\$17.55	\$18.12	\$18.71	\$19.31	\$19.94
L	\$17.80	\$18.37	\$18.97	\$19.59	\$20.22
M	\$18.23	\$18.82	\$19.44	\$20.07	\$20.72
N	\$18.72	\$19.33	\$19.95	\$20.60	\$21.27
O	\$19.40	\$20.03	\$20.68	\$21.35	\$22.05
P	\$20.38	\$21.05	\$21.73	\$22.44	\$23.17
Q	\$21.06	\$21.74	\$22.45	\$23.18	\$23.93
R	\$22.14	\$22.86	\$23.61	\$24.37	\$25.17
S	\$22.88	\$23.62	\$24.93	\$25.18	\$26.00
T	\$29.21	\$30.16	\$31.14	\$32.15	\$33.20

Longevity Awards	Longevity differentials are calculated as current step plus the percentage based on total continuous years of Classified Experience in the District	Differential Awards	
5%	After completing 5 years of service	\$0.20	Night Differential
10%	After completing 10 years of service	\$0.50	Hazardous Materials Differential - for employees working under the supervision of the Hazardous Materials Supervisor engaged in the removal of asbestos
15%	After completing 15 years of service	5%	Bilingual Differential - for employees who are bilingual in English and Spanish as determined by the District
20%	After completing 20 years of service	5%	Critical Care Differential - for employees who provide critical care to a student, without whom may suffer medical complications or death
25%	After completing 25 years of service	10%	Bus Driver Trainer Differential
		2.5%	SLC/TLC Instructional Assistant & Bus Driver Differential - for employees exclusively assigned to support students identified in these programs

Appendix

Level	Classification	Level	Classification
A	Teacher Assistant	K	District Athletics & Activities Secretary
	Kitchen Helper	L	Paraprofessional
B	Bus Driver - Standby		Media Assistant
	Assistant Cook		Special Education & Student Services Secretary
C	First Cook	M	Paraprofessional with 3% differential for 72 college credits
	Secretary I		Media Assistant with 3% differential for 72 college credits
D	Cook Manager I		Head Custodian II
E	Cook Manager II		Maintenance II
	Custodian I	N	Bus Driver - Regular
F	Instructional Assistant		Office Manager - HRVHS/Migrant/Transportation
	Campus Security	O	Federal Programs & Curriculum Administrative Assistant
	CNA		District Accounts Payable Specialist
	Computer/Information Support Assistant	P	Transportation Service Person 1
G	Instructional Assistant with 3% differential for 72 college credits		Head Custodian III
	Custodian II		Maintenance III
	Secretary II	Q	Computer/Information Support Technician
H	Maintenance I/Courier		Maintenance III with LME license
	Secretary/Bookkeeper	S	Transportation Maintenance Technician
I	Bookkeeper High School	T	Computer/Information Support Coordinator
J	Cook Manager III		Hazardous Materials Supervisor
	Head Custodian I	Exempt	Network Coordinator
			District Assessment Coordinator

2022/23 Confidential Salary Schedule Table Adjustment (2.5% increase from 2021/22)

Classification	Step 1	Step 2	Step 3	Step 4	5%	10%	15%
Payroll & Benefits Specialist Assistant	\$20.07	\$20.86	\$21.71	\$22.58	\$23.71	\$24.84	\$25.97
Human Resources Assistant	\$20.07	\$20.86	\$21.71	\$22.58	\$23.71	\$24.84	\$25.97
Accounting Specialist	\$23.80	\$24.74	\$25.73	\$26.76	\$28.10	\$29.44	\$30.78
Human Resources Specialist	\$23.80	\$24.74	\$25.73	\$26.76	\$28.10	\$29.44	\$30.78
Payroll & Benefits Specialist	\$23.80	\$24.74	\$25.73	\$26.76	\$28.10	\$29.44	\$30.78
Superintendent's Administrative Assistant	\$24.51	\$25.52	\$26.54	\$27.60	\$28.98	\$30.36	\$31.74
Staff Accountant	\$32.90	\$34.22	\$35.57	\$36.97	\$38.82	\$40.67	\$42.52
Controller	TBD	TBD	TBD	TBD	TBD	TBD	TBD

2022-23 Licensed Salary Schedules

(2021-22 salary schedule plus 2.5%)

Teachers with no contracted experience begin at step A, then advance accordingly with each completed year of teaching. The licensed salary schedule for the 2022-23 school is based on a 192 day work year. The per diem rate for each cell is the dollar amount divided by 192 work days. Educators contracted for 135 days or more per year of 0.5 FTE or greater earn one (1) step advancement on the salary schedule in the subsequent year.

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

STEP	BA	BA +15	BA +30	BA+ 45	BA + 75 MA	MA +15	MA + 30	MA + 45
A	\$ 47,795	\$ 49,345	\$ 50,894	\$ 52,444	\$ 53,994	\$ 55,543	\$ 57,093	\$ 58,643
B	\$ 49,812	\$ 51,362	\$ 52,912	\$ 54,461	\$ 56,011	\$ 57,561	\$ 59,110	\$ 60,660
C	\$ 51,829	\$ 53,379	\$ 54,929	\$ 56,478	\$ 58,028	\$ 59,578	\$ 61,127	\$ 62,677
D	\$ 53,847	\$ 55,396	\$ 56,946	\$ 58,496	\$ 60,045	\$ 61,595	\$ 63,145	\$ 64,694
E	\$ 55,864	\$ 57,414	\$ 58,963	\$ 60,513	\$ 62,063	\$ 63,612	\$ 65,162	\$ 66,712
F	\$ 57,881	\$ 59,431	\$ 60,980	\$ 62,530	\$ 64,080	\$ 65,629	\$ 67,179	\$ 68,729
G	\$ 59,898	\$ 61,448	\$ 62,998	\$ 64,547	\$ 66,097	\$ 67,647	\$ 69,196	\$ 70,746
H	\$ 61,915	\$ 63,465	\$ 65,015	\$ 66,564	\$ 68,114	\$ 69,664	\$ 71,213	\$ 72,763
I	\$ 63,933	\$ 65,482	\$ 67,032	\$ 68,582	\$ 70,131	\$ 71,681	\$ 73,231	\$ 74,780
J	\$ 63,933	\$ 65,482	\$ 69,049	\$ 70,599	\$ 72,149	\$ 73,698	\$ 75,248	\$ 76,798
K	\$ 63,933	\$ 65,482	\$ 69,049	\$ 72,616	\$ 74,166	\$ 75,715	\$ 77,265	\$ 78,815
L	\$ 63,933	\$ 65,482	\$ 69,049	\$ 74,633	\$ 76,183	\$ 77,733	\$ 79,282	\$ 80,832
M	\$ 63,933	\$ 65,482	\$ 69,049	\$ 74,633	\$ 78,200	\$ 79,750	\$ 81,299	\$ 82,849
N	\$ 63,933	\$ 65,482	\$ 69,049	\$ 74,633	\$ 80,217	\$ 81,767	\$ 83,317	\$ 84,866
O	\$ 63,933	\$ 65,482	\$ 69,049	\$ 74,633	\$ 80,217	\$ 81,767	\$ 85,334	\$ 86,884

	COLA		2.50%		
			2022-23 Admin Salary w/ COLA and Step		
Principals	Days		Step 1	Step 2	Step 3
High School Principal	230		\$131,756	\$133,074	\$134,405
Middle School Principal	220		\$120,504	\$121,709	\$122,926
Elementary School and Alt. School Principal	220		\$117,508	\$118,683	\$119,870
High School Assistant Principal	220		\$114,738	\$115,886	\$117,045
Middle School Assistant Principal	215		\$107,160	\$108,232	\$109,314
Elementary School Assistant Principal	215		\$99,081	\$100,071	\$101,072
Directors					
Facilities and Operations Director	240		\$96,913	\$97,882	\$98,861
Technology Director	240		\$111,819	\$112,937	\$114,067
Communications Director	230		\$92,875	\$93,803	\$94,741
Supervisors					
Transportation	230		\$80,760	\$81,567	\$82,383
Nutrition Services	230		\$80,760	\$81,567	\$82,383
Assistant Director					
Curriculum & Instruction	230		\$120,504	\$121,709	\$122,926
Executive Director					
Human Resources	230		\$131,756	\$133,074	\$134,405
Curriculum and Instruction	230		\$131,756	\$133,074	\$134,405
Student Services	230		\$131,756	\$133,074	\$134,405
Finance	230		\$131,756	\$133,074	\$134,405
Equity and Family Partnerships	230	\$0	\$131,756	\$133,074	\$134,405

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

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, 2022 to June 30, 2023, 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 3, 2022 at 6:00 pm. An additional meeting, if needed, is scheduled on May 10 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 3, 2022 at the District Office, 1101 Eugene Street between the hours of 7:30 am and 4 pm or online at <http://www.hoodriver.k12.or.us>. This meeting notice will also be posted online at the District website listed above.

Apr. 6, 13, 2022

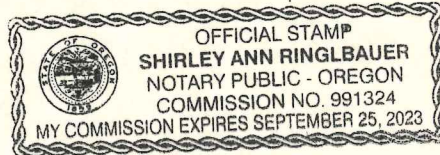
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Affidavit of Publication

STATE OF OREGON, {SS
County of Hood River

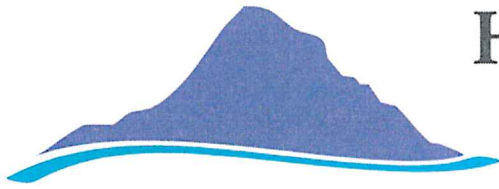
I, Chelsea Marr, being first duly sworn, depose and say that I am the publisher of the Columbia Gorge News, a newspaper of general circulation, printed and published in Salem, Oregon in the aforesaid state and county of Hood River, as defined by ORS 193.010 and 193.020 and that **Notice of Budget Committee Meeting**, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for two times in the following issues:
April 6, 13, 2022

Subscribed and sworn to before me this 13th day of April 2022



Shirley Ann Ringlbauer
Notary Public for Oregon

My commission expires 9-25-23



HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

Budget Committee Meeting

May 3, 2022 6:02 P.M.

Hood River Valley High School Media Center, 1220 Indian Creek, Hood River

The meeting was available as a livestream at [05-03-2022 - HRCSD Budget Meeting - Live Stream](#)

I. Welcome and Call to Order at 6:00 P.M.

Board Chair Chrissy Reitz opened the Budget Committee Meeting at 6:02 P.M. at Hood River Valley High School. Committee Members Present:

School Board Members: Chrissy Reitz, Corinda Hankins-Elliott, Julia Garcia-Ramirez, Tom Scully (virtual), Brandi Sheppard and Jen Kelly.

Community Members: Lane Adams (virtual), Tim Counihan (virtual), Dale Hill, Erica Mitchell and Melissa Tokstad.

Non-voting attendees: Nancy Rowley, Ted Cramer, Doug Holmes, Anne Carloss, Rich Polkinghorn, Bill Newton, Catherine Dalbey, Patricia Ortega-Cooper, Tod Hilstad, Columba Jones,

Absent: Barb Hosford, Sarah Cordeiro, Carlos Marquez,

II. Elect Budget Committee Chair:

It was moved by Erica Mitchell and seconded by Brandi Sheppard to elect Dale Hill as Budget Committee Chair. Motion approved unanimously and accepted by Dale Hill.

III. Elect Budget Committee Vice-Chair:

It was moved by Chrissy Reitz and seconded by Corinda Hankins-Elliott to elect Erica Mitchell as Budget Committee Vice Chair. Motion approved unanimously and accepted by Erica Mitchell.

IV. Designate the Administrative Assistant to The Board to Keep Official Minutes:

Budget Committee Chair Dale Hill designated Meghan West, Administrative Assistant to the Board, to take the official meeting minutes.

V. Budget Message and Presentation of the Proposed Budget:

Rich Polkinghorn, Superintendent, shared a presentation that covered the following topics:

- Organization of the Budget Document
- Impacts of COVID-19 Pandemic
- Investment Highlights
- Investment Challenges

- Strategic Plan 2026
- Strategic Investments: General Fund, Student Investment Account (SIA), High School Success (HSS), American Rescue Plan Act/Elementary and Secondary School Emergency Relief (ESSER) Funds
- Key Indicators for Success: Attendance, Proficiency Data, Graduation Rates, 9th Grade On-Track to Graduate
- Looking Ahead to Statewide Budget Implications
- HRCSD Enrollment History by Month
- Budget Assumptions: Staffing and Enrollment
- Budget Assumptions: Contingency, Reserves, Ending Fund Balance
- Budget Assumptions: Other Funds - Special Funds, Debt Service Fund, Capital Construction Fund

Doug Holmes, Chief Financial Officer, spoke on the following topics:

- Role of the Budget Committee
- Excellence in Financial Accountability
- Capital Projects - Reviewed which improvements were made at each facility, projects in progress, upcoming capital projects.
- All Revenue: Funds broke down by General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds
- General Fund Revenue: Sources such as State, Local, Intermediate, Projected Beginning Fund Balance, Federal, Other
- State School Fund - referenced page 33 of the budget document
- Local Option Levy - Approved \$1.25/\$1,000 Tax Assessed Value (TAV) - Proposed budget assumes a local option levy resources based on a \$1.25/\$1,000 TAV imposed - referenced pages 20-23 in the budget document.
- General Fund Operating Expenses: Functions
- General Fund Operating Expenses: Object Codes - Salaries, Associated Payroll Costs, Purchased Services, Supplies and Materials, Capital Outlay, Other Objects, Transfers, Use of Funds
- Budget Assumptions: PERS Rates
- Other Budget Assumptions: wages and benefits per contractual obligations, health insurance costs, PERS, Workers Comp, Social Security, property and liability insurance increase of 10%, materials and goods increased by 2%
- Budget Assumptions: Property Tax Levies
- Required Approvals

VI. Public Comment

Chair Dale Hill asked for public comment. There was no one signed up for public comment.

VII. Budget Committee Deliberations

Discussion was made surrounding the following topics:

- Priorities - Conversation occurred around funding to address capital projects that previously were funded by the 2016 Bond.
- Unmodified Audit Opinion - shout out to the business services team for all their work
- Loss of Instruction due to pandemic - conversation around how the budget adjusts closing the gaps, social emotional supports for students, summer school investment
- Tutoring - Polkinghorn explained this budget line item is mostly for students who require/need home-bound instruction.

- Free and Reduced Lunch Costs for the district - Federal funds for free lunch for all ending for next school year.
- Ending Fund Balance - questions arose from the ending fund targets and trajectories
- Increases in textbooks/supplies -Polkinghorne shared the large increase is due to the curriculum adoptions and the costs associated with the cost of those adoptions.
- Reserve Fund vs Biennial Fund
- Insurances - Pace (liability) vs Moda (health)
- Student Progress - discussion on progress monitoring, statewide testing, and the district will get the data before school ends in June. Opt-out of testing data. Discussion around movement of funds to support students if data reflects needs.
- General Obligation Bond - best estimate based on current data and information, set payment schedule
- PERS - discussion around past years to current
- Biennial Reserve - discussion around the amount saved and what funds could be used in the future
- Counselor increases were highlighted and appreciated
- Option Levy discussion around \$1.25 vs \$1.20 as it directly impacts the community, setting the limit at the max then revising at the board level
- Full Time Employees (FTE) increases

VIII. Budget Committee Motions

Motion #1

It was moved by Tom Scully and seconded by Corinda Hankins-Elliott 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 \$4,888,761 for the Debt Service Fund.

Motion passed unanimously.

Motion #2

It was moved by Corinda Hankins-Elliott and seconded by Julia Garcia-Ramirez to approve the Hood River County School District budget for the 2022-23 fiscal year ending June 30, 2023 in the total appropriations amount of \$94,435,205 and the total appropriations per fund, as shown below; total amount reserved for future expenditure of \$1,725,466; and total unappropriated ending fund balances of \$7,415,634 for a total budget of \$103,576,305. Motion passed unanimously.

2022-23 Budget Appropriations by Fund	Total
100 General Fund	\$59,881,574
2XX Special Funds	\$25,127,174
300 Debt Service Fund	\$5,007,366
4XX Capital Construction & Improvements Funds	\$4,419,091
Total Appropriations, All Funds	\$94,435,205
Total Amount Reserved for Future Expenditure, All Funds	\$1,725,466
Total Unappropriated Ending Fund Balances, All Funds	\$7,415,634
Total Budget	\$103,576,305

IX. Adjourn Meeting

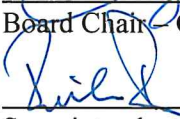
Because the committee approved the proposed budget, an additional budget meeting scheduled for May 10, 2022, was canceled. Chair Dale Hill adjourned the meeting at 8:06 P.M.



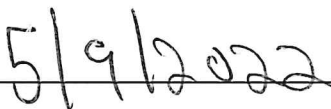
Chief Financial Officer – Doug Holmes



Board Chair – Chrissy Reitz



Superintendent - Rich Polkinghorn



Date 5/9/2022

VOTING CHART - May 3, 2022

Position	MOTION	Attendance	1. Elect Budget Chair: Hill			2. Elect Budget Vice-Chair: Mitchell			3. Proposed Motion 1 Tax Rates			4. Proposed Motion 2 Approve Budget		
			Aye	No	Abstain	Aye	No	Abstain	Aye	No	Abstain	Aye	No	Abstain
Position 1	Chrissy Reitz	In Person	✓			✓			✓			✓		
Position 2	Barb Hosford	Absent												
Position 3	Corinda Hankins Elliott	In Person	✓			✓			✓			✓		
Position 4	Julia Garcia-Ramirez	In Person	✓			✓			✓			✓		
Position 5	Tom Scully	Virtual	✓			✓			✓			✓		
Position 6	Brandi Sheppard	In Person	✓			✓			✓			✓		
Position 7 Member at Large	Jen Kelly	In Person	✓			✓			✓			✓		

Position	Name		Aye	No	Abstain	Aye	No	Abstain	Aye	No	Abstain	Aye	No	Abstain	
Position 1 (Zone 1)	Sarah Cordeiro	Absent													
Position 2 (Zone 2)	Lane Adams	Virtual	✓			✓			✓			✓			
Position 3 (Zone 3)	Tim Counihan	Virtual	✓			✓			✓			✓			
Position 4 (Zone 4)	Carlos Marquez	Absent													
Position 5 (Zone 5)	Dale Hill	In Person	✓			✓			✓			✓			
Position 6 (Zone 6)	Erica Mitchell	In Person	✓			✓			✓			✓			
Position 7 Member at Large	Melissa Tokstad	In Person	✓			✓			✓			✓			
		Motion made by:	Erica Mitchell			Chrissy Reitz			Tom Scully			Corinda Hankins-Elliott			
		Seconded by:	Brandi Sheppard			Corinda Hankins-Elliott			Corinda Hankins-Elliott			Julia Garcia-Ramirez			



HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

Proposed Budget Committee Motions Fiscal Year 2022-23

Proposed Motion #2

I move to approve the Hood River County School District budget for the 2022-23 fiscal year ending June 30, 2023 in the total appropriations amount of \$94,435,205 and the total appropriations per fund, as shown below; total amount reserved for future expenditure of \$1,725,466; and total unappropriated ending fund balances of \$7,415,634 for a total budget of \$103,576,305.

2022-23 Budget Appropriations by Fund	Total
100 General Fund	\$59,881,574
2XX Special Funds	\$25,127,174
300 Debt Service Fund	\$5,007,366
4XX Capital Construction & Improvements Funds	\$4,419,091
Total Appropriations, All Funds	\$94,435,205
Total Amount Reserved for Future Expenditure, All Funds	\$1,725,466
Total Unappropriated Ending Fund Balances, All Funds	\$7,415,634
Total Budget	\$103,576,305

Motion made by: Corinda Hankins Elliott Motion seconded by: Julia Garcia-Damirez

Passed/failed: 11-0

Dale Hill
Budget Committee Chair

5/3/2022
Date

DR Hill
Budget Officer

5/3/2022
Date



HOOD RIVER COUNTY SCHOOL DISTRICT

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Proposed Budget Committee Motions Fiscal Year 2022-23

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 \$4,888,761 for the Debt Service Fund.

Motion made by: Tom Sully Motion seconded by: Carinda Hankins-Elliott

Passed/failed: 11-0

Dale Hill
Budget Committee Chair

5/3/2022
Date

[Signature]
Budget Officer

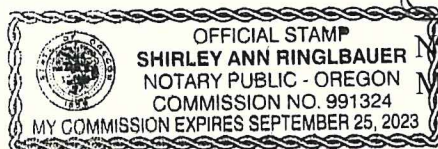
5/3/2022
Date

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 once in each of one consecutive weeks in the following issues:
May 25, 2022.

Subscribed and sworn to before me this 25th day of May 2022



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 8, 2022 at 6:30 p.m. at Cascade Locks Elementary, 300 Wa Na Pa Street, Cascade Locks, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 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 7:30 a.m. and 4:00 p.m., or online at www.hoodriver.k12.or.us. 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

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Actual Amount Last Year 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance	\$20,530,990	\$14,452,591	\$15,475,779
Current Year Property Taxes, other than Local Option Taxes	\$16,798,161	\$18,198,394	\$19,045,454
Current Year Local Option Property Taxes	\$2,600,553	\$2,686,433	\$2,865,143
Other Revenue from Local Sources	\$2,632,599	\$3,627,810	\$4,112,631
Revenue from Intermediate Sources	\$3,031,296	\$3,585,530	\$3,919,405
Revenue from State Sources	\$36,526,468	\$37,703,103	\$44,453,796
Revenue from Federal Sources	\$4,932,714	\$10,318,560	\$12,091,658
Interfund Transfers	\$746,648	\$2,200,887	\$1,608,678
All Other Budget Resources	\$93,103	\$0	\$3,761
Total Resources	\$87,892,532	\$92,773,308	\$103,576,305

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$31,836,893	\$35,922,202	\$38,731,342
Other Associated Payroll Costs	\$20,233,021	\$21,580,732	\$22,256,406
Purchased Services	\$4,677,057	\$7,238,700	\$7,096,165
Supplies & Materials	\$4,097,709	\$8,890,478	\$11,075,657
Capital Outlay	\$3,293,071	\$3,153,328	\$5,911,707
Other Objects (except debt service & interfund transfers)	\$1,215,756	\$1,837,234	\$1,771,808
Debt Service*	\$4,572,700	\$4,693,900	\$5,007,366
Interfund Transfers*	\$746,648	\$2,200,887	\$2,297,176
Operating Contingency	\$0	\$376,297	\$287,578
Unappropriated Ending Fund Balance & Reserves	\$17,219,676	\$6,879,550	\$9,141,099
Total Requirements	\$87,892,532	\$92,773,308	\$103,576,305

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$37,822,496	\$45,700,812	\$47,103,655
FTE	\$0	\$346	\$361
2000 Support Services	\$22,392,138	\$27,950,524	\$31,573,714
FTE	\$0	\$164	\$187
3000 Enterprise & Community Service	\$1,600,714	\$1,815,981	\$2,721,042
FTE	\$0	\$18	\$21
4000 Facility Acquisition & Construction	\$3,274,201	\$2,890,983	\$5,617,471
FTE	\$0	\$0	\$0
5000 Other Uses	\$4,836,658	\$4,958,275	\$5,272,061
\$1000 Debt Service*	\$746,648	\$2,200,887	\$1,859,683
\$200 Interfund Transfers*	\$0	\$376,297	\$287,578
6000 Contingency	\$0	\$6,879,550	\$9,141,100
7000 Unappropriated Ending Fund Balance	\$17,219,676	\$0	\$0
Total Requirements	\$87,892,532	\$92,773,308	\$103,576,305
Total FTE	\$0	\$528	\$568

* 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 2022-23 Budget Message which provides detail of the District's finances, additions to the District's 2022-23 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 2022-23. The 2022-23 proposed budget, as approved by the budget committee, is available online at www.hoodriver.k12.or.us on the Budget/Finance tab.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.8119 per \$1,000)	\$4.8119 per \$1,000	\$4.8119 per \$1,000	\$4.8119 per \$1,000
Local Option Levy	\$1.25 per \$1,000	\$1.25 per \$1,000	\$1.25 per \$1,000
Levy for General Obligation Bonds	\$4.176,313	\$4,809,168	\$4,888,761

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$56,030,000	\$0
Other Bonds	\$14,755,000	\$0
Other Borrowings	\$1,010,000	\$0
Total	\$71,795,000	\$0

**HOOD RIVER COUNTY SCHOOL DISTRICT
RESOLUTION 21-22/08**

**Resolutions Adopting the Fiscal Year 2022-23 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 2022-23, as approved by the Budget Committee on May 3, 2022, in the total amount of \$94,435,205 for appropriations, \$1,725,466 for the amount reserved for future expenditure and \$7,415,634 for the total unappropriated ending fund balances, for a total budget of \$103,576,305; and now on file in the District Office.

Resolution Making Appropriations

Be it resolved that the amounts for the fiscal year beginning July 1, 2022, and for the purposes shown below are hereby appropriated as follows:

2022-23 Budget	Amount
General Fund 100	
Instruction	\$34,104,396
Support Services	23,204,766
Enterprise and Community Services	0
Facility Acquisition and Construction	952,000
Debt Service	264,695
Interfund Transfers	1,068,140
Contingency	287,578
Total General Fund Appropriations	\$59,881,574
Amount Reserved for Future Expenditure	1,725,466
Unappropriated Ending Fund Balance	2,875,777
Total Budget Requirements	\$64,482,817
Grant Fund 2XX	
Instruction	\$12,999,260
Support Services	8,368,949
Enterprise and Community Services	2,721,042

Facility Acquisition and Construction	1,037,923
Interfund Transfers	
Total Appropriations	\$25,127,174
Unappropriated Ending Fund Balance	4,539,857
Total Budget Requirements	\$29,667,031
Debt Service Fund 300	
Debt Service	\$5,007,366
Total Appropriation	\$5,007,366
Capital Construction & Improvements Fund 4XX	
Facilities Acquisition and Construction	\$3,627,548
Interfund Transfers	791,543
Total Appropriation	\$4,419,091
Unappropriated Ending Fund Balance	0
Total Budget Requirements	\$4,419,091
Total Appropriations, All Funds	\$94,435,205
Amount Reserved for Future Expenditure	\$1,725,466
Unappropriated Fund Balance, All Funds	\$7,415,634
Total Adopted Budget Requirements	\$103,576,305

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 2022-23 upon the assessed value of all taxable property within the district:

- (1) At the rate of \$4.25 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 \$4,888,761 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 \$4.25/\$1,000

Excluded from Limitation

General Obligation Debt Service \$4,888,761

The above resolution statements were approved and declared adopted on this 8th day of June, 2022.

ATTEST:



Chief Administrative Officer-Clerk



Chair of the Board

Motion made by: Brandi Sheppard

Seconded by: Barb Hostford

Passed/failed:

6-0

Dated:

6/8/2022

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

**FORM ED-50
2022-2023**

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.

1011 Eugene Street	Hood River	OR	97031	
Mailing Address of District	City	State	Zip	Date Submitted
Douglas R. Holmes	Chief Financial Officer	541-387-5010	doug.holmes@hoodriver.k12.or.us	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . .	1	\$4.8119	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2	\$1.25 per \$1,000.00	
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.		\$4,888,761
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$4,888,761

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	\$4.81
6. Election date when your new district received voter approval for your permanent rate limit	6	N/A
7. Estimated permanent rate limit for newly merged/consolidated district	7	N/A

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

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

150-504-075-6 (Rev. 10-20)

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

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