



HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

2020-21 Adopted Budget



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Hood River County School District
2020-21 Adopted Budget
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BUDGET COMMITTEE

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

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

Position	Board Members	Term Expiration
Position 1	Chrissy Reitz, Hood River	June 30, 2023
Position 2	David Russo, Hood River	June 30, 2021
Position 3	Corinda Hankins Elliott, Hood River	June 30, 2023
Position 4	Julia Garcia-Ramirez, Hood River	June 30, 2021
Position 5	Tom Scully, Parkdale	June 30, 2023
Position 6	Brandi Sheppard, Hood River	June 30, 2021
Position 7 Member at Large	Rich Truax, Hood River	June 30, 2021

Position	Community Members	Term Expiration
Position 1	Sarah Cordeiro, Hood River	June 30, 2022
Position 2	Brad McManigal	June 30, 2020
Position 3	Tim Counihan, Hood River	June 30, 2020
Position 4	Jesus Becerra, Odell	June 30, 2020
Position 5	Dale Hill, Mt. Hood Parkdale	June 30, 2022
Position 6	Angel Reyes, Hood River	June 30, 2021
Position 7 Member at Large	Heather Staten, Hood River	June 30, 2021
Ex-Officio Member	Nancy Rowley, OSEA representative	June 30, 2020
Ex-Officio Member	Charlene Ames, HREA representative	June 30, 2020

2020-21 ADMINISTRATION

Rich Polkinghorn, Superintendent
Saundra Buchanan, Chief Financial Officer
Bill Newton, Director of Curriculum and Instruction
Patricia Ortega Cooper, Director of Equity and Family Partnerships
Catherine Dalbey, Director of Human Resources
Anne Carloss, Director of Special Education and Student Services
Tod Hilstad, Director of Technology

Adrienne Acosta, Principal, Cascade Locks Elementary School

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

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

Gus Hedberg, Principal, Parkdale Elementary School

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

Brent Emmons, Principal, Hood River Middle School
TBD, 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
Trent Kroll, Assistant Principal - Athletics
Kyle Rosselle, Assistant Principal, Hood River Valley High School
TBD, Assistant Principal, Hood River Valley High School
Kelly Running, Principal/Lead Teacher, Hood River Options Academy

TBD, Director of Community Education
Heidi Benson, Director of Nutrition Services
Don Benefield, Director of Operations
Todd Rainwater, Custodial Services Supervisor

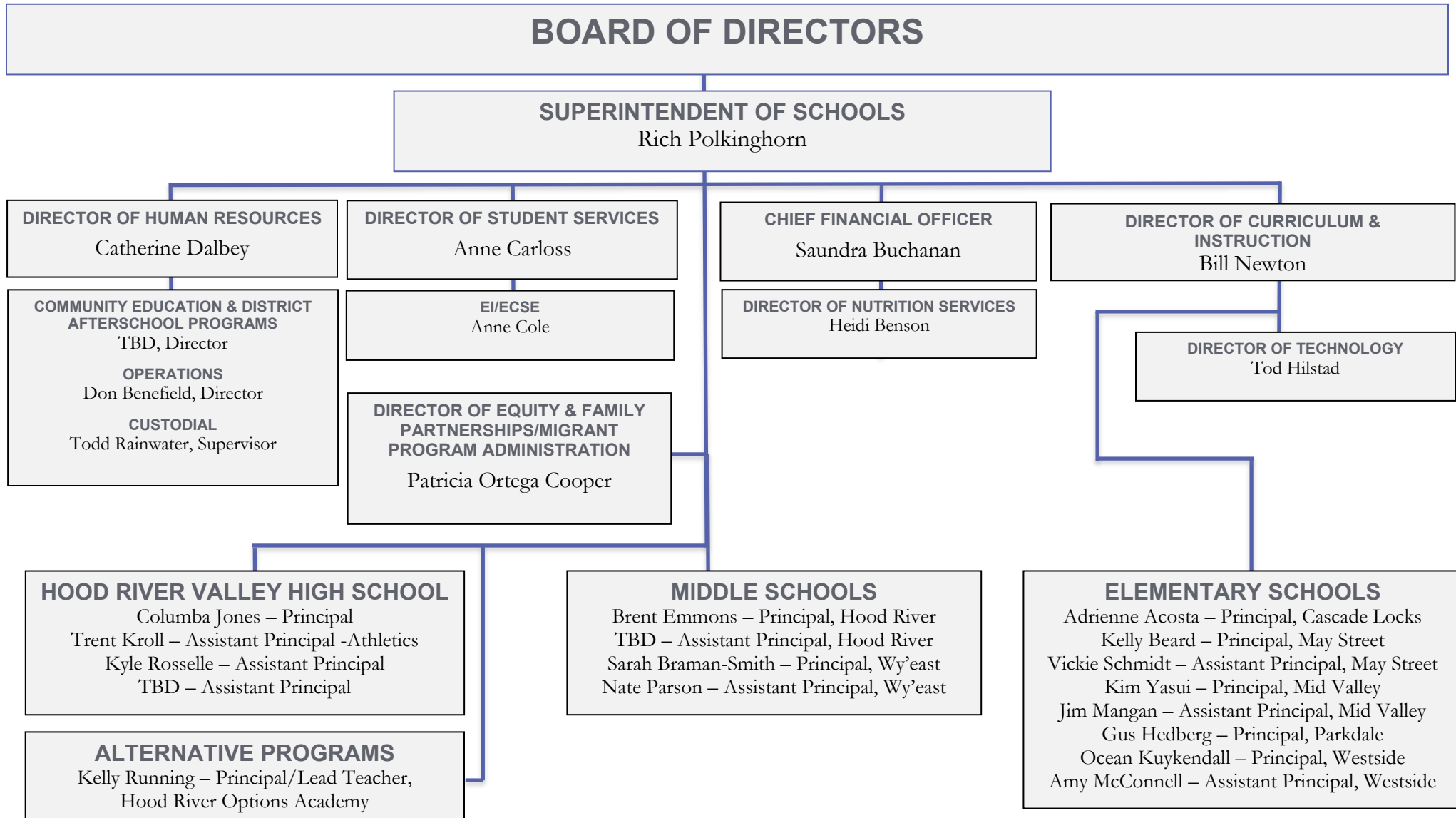


HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

ORGANIZATIONAL CHART

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





HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

2020-21 Budget Message

Dear Hood River County Community and Budget Committee Members:

I submit for your consideration this Proposed Budget for the Hood River County School District (HRCSD) for fiscal year 2020-21. This proposed budget of \$91,111,983 is the result of the financial and educational goals set by the School Board and is a balance of a conservative approach to expenditures while maintaining student programming. In February, the district leadership team engaged in preliminary conversations around budget priorities in concert with planning for the Student Investment Account funding. As the COVID-19 situation unfolded in March and April, attention was directed to the development and implementation of supplemental and distance learning plans, as a result of school closures through the end of the school year. On April 8, Governor Kate Brown extended Oregon's physical closures for K-12 and post-secondary education systems through the end of the current school year which has had an impact on the 2020-21 budgeting process.

The District is taking a conservative and cautious approach given the uncertainty in the economic forecasts of state and federal revenues as a result of COVID-19 by preparing a budget with minimal increases to address known and projected costs, reallocating resources from expenses expected to decline in 2020-21 such as curriculum adoption expenses, removal of one-time expenses, and maintaining funding for program expansion implemented in 2019-20 by using a portion of reserves to meet the Board's goal of retaining an eight percent ending general fund balance as a percent of operating revenue.

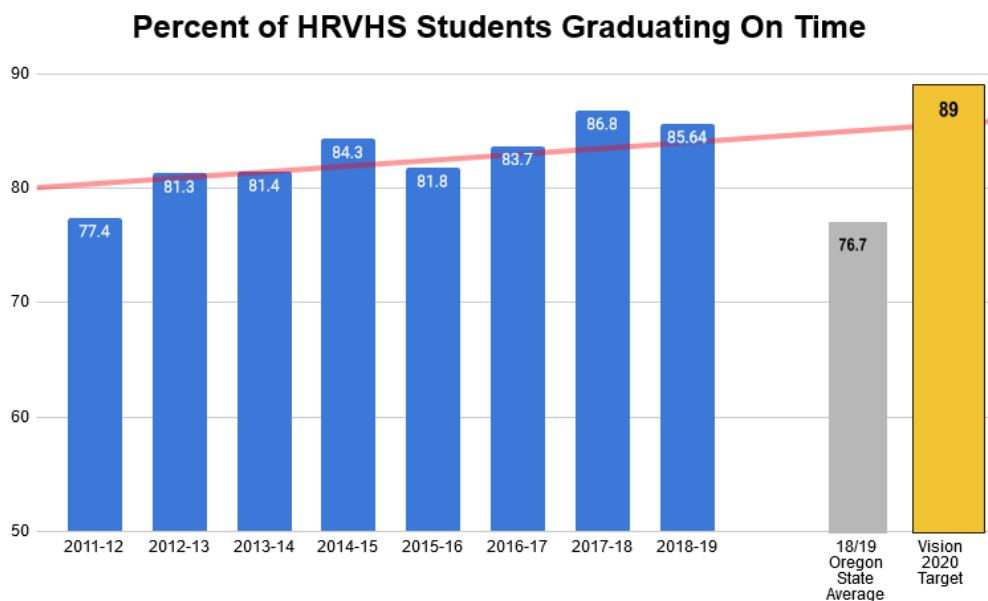
The proposed budget provides an initial budget framework and allows the District to respond to changes in the State School Fund, the Student Investment Account, and Measure 98 funding, if needed. The proposed budget includes the District's projected \$3.4 million of the new Student Investment Account grant funding stream in the grants fund appropriation. The next Oregon Economic and Revenue Forecast of the DAS Office of Economic Analysis is due for release on May 20, 2020, and Governor Kate Brown is expected to convene a special session of the Oregon Legislature in the month of June to address Oregon's budget for the biennium. These financial forecasts and special sessions will guide the District's potential budget revisions.

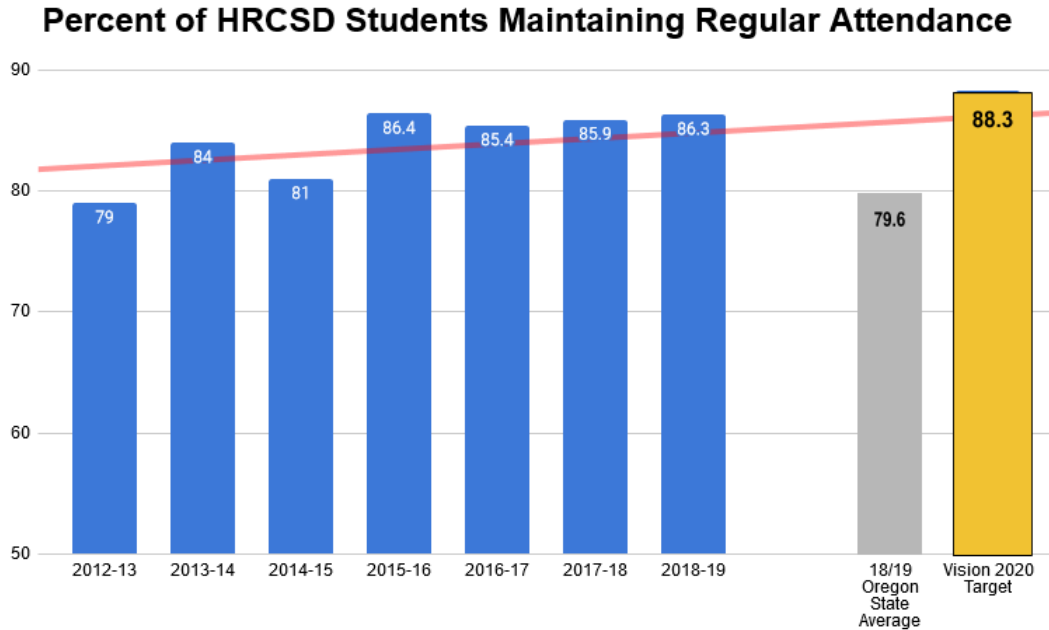
The Student Success Act was forecasted to produce \$1 billion each year, with 20% directed to early learning programs, 30% to state education programs (such as funding Measure 98, High Cost Disability programs, and Long-term Care and Treatment programs), and 50% directly to school districts in the form of a School Investment Account. The Hood River County School District's share of the School Investment Account is projected to be \$3.4 million. In the event that proposed allocations are reduced, we will continue to refine our draft plan to align with funding allocations from the Student Investment Account appropriations.

The District remains committed to moving forward with a new strategic plan to continue the focus on improving student outcomes. The District is in a much better position than other districts during these unprecedented times because of the support and engagement of our local community. The Local Option Levy and 2016 Capital Projects Bond passed by voters provide resources and capital improvements that support our educational programs.

- HRCSD has below average class sizes for Oregon thanks to our voter-approved Local Option Levy in combination with a prioritization of teaching FTE and below average spending on administrative functions.
- HRCSD spends more per student than average, thanks in large part to our voter-approved Capital Projects Bond and the Local Option Levy, in addition to winning a large number of substantial competitive grants.
- HRCSD graduates a far greater proportion of our students on time than the Oregon state average.
- Because of the work of our staff and the diversity of our programs, our students are absent less than the state average and engaged more in our schools.

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





State-wide Budget Factors

The 2020-21 Proposed Budget will include the spending of one-time reserve funds for maintaining programming levels for students. At a time of economic growth in the State of Oregon and prior to the COVID-19 situation, the primary drivers of the State's budget shortfall for public services are severely escalating associated payroll costs in addition to a highly unpredictable, and insufficient, tax structure. Like all Oregon school districts, the Hood River County Schools are facing extremely large increases to its PERS rates, unknown future health care costs in connection to the Affordable Care Act and Oregon legislation, our legislatively-required participation with the Oregon Employees Benefit Board (OEBB), and increases to the minimum wage enacted by SB 1532 in 2016.

PERS

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

**Hood River County School District
Current Net Employer Contribution Rates compared to 2017-19 Adopted Rates**

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

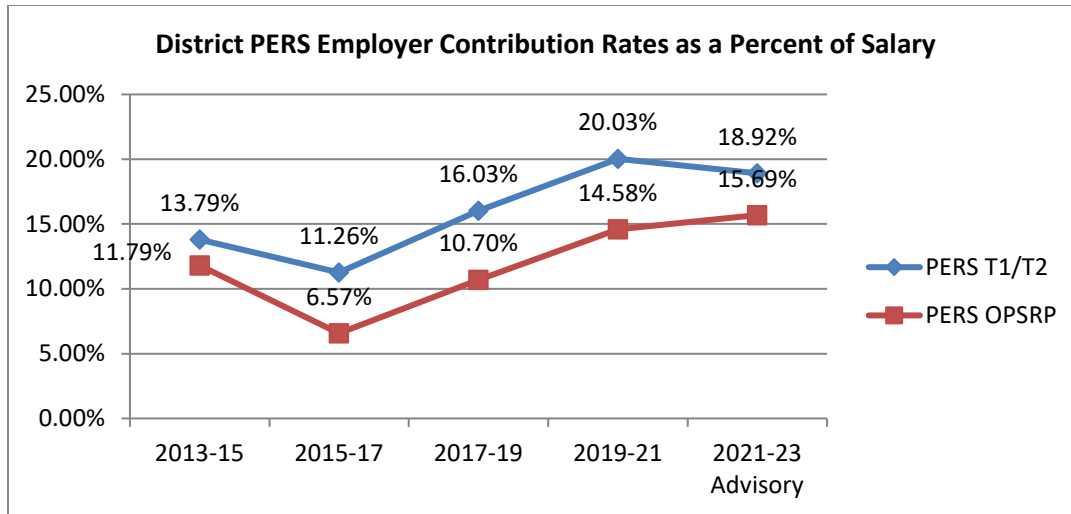
Hood River County School District
Current Net Employer Contribution Rates compared to 2021-23 Advisory Rates

Employee Membership Tier	2019-21 Adopted Rate	2021-23 Advisory Rate	Change to Contribution Rate	Percentage Increase
Tier 1/Tier 2	20.03%	18.92%	(1.11%)	(5.5%)
OPSRP	14.58%	15.69%	1.11%	7.6%

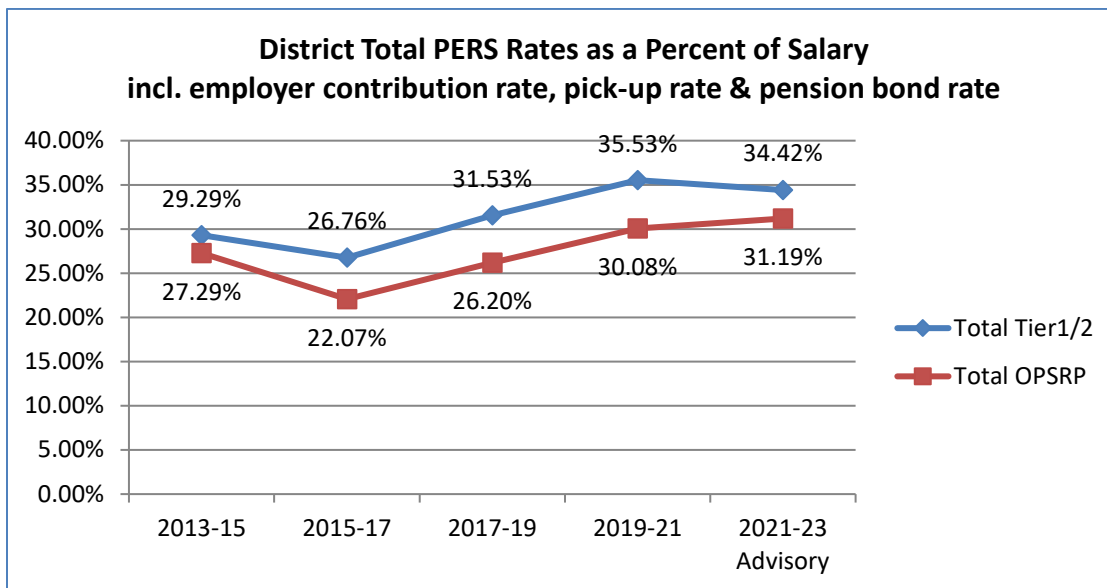
The following graph provides a historical look at the District's PERS employer contribution rates, the adopted rates for the 2019-21 biennium and 2021-23 advisory contribution rates. Employer contribution rates effective July 1, 2021 through June 30, 2023 will be calculated in the December 31, 2019 actuarial valuation. The advisory contribution rates reflect the benefit provisions in effect as of December 31, 2018, as modified by Senate Bill 1049 which was enacted in June 2019. The advisory contribution rates also reflect the Tier 1/Tier 2 re-amortization provisions of SB 1049 from 20 years to 22 years. Other changes related to the work after retirement provisions are not explicitly reflected in the advisory contribution rates but are expected to serve as an offset to employer contributions. The member redirect offset is (2.45%) for Tier 1/Tier 2 and is (0.70%) for OPSRP rates. More information about Senate Bill 1049 (2019) is available online at <https://www.oregon.gov/pers/EMP/Pages/SB1049.aspx>. There is a current court challenge to the latest legislative changes regarding the member contribution redirect and if this was overturned, COSA advises that PERS would immediately raise employer rates to compensate for that loss.

As reported by The Oregonian, the pension fund's publicly-traded stocks were down 24.5% year to date, erasing some \$6.7 billion in value. The PERS system's private equity and real estate investments won't reflect the market chaos until the end of June which are valued in quarterly appraisals, not daily market values. If the declines persist, they will eventually bring unprecedented increases in pensions cost for public employers but that won't likely take place until 2023. Read the [article](#), *Coronavirus market chaos slashes Oregon PERS investments by billions*, dated 3-18-2020.

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



The District's total PERS rate includes the employer contribution rate, 6% pick-up of employee contribution and pension bond rate. The following chart provides historical, adopted 2019-21 and 2021-23 advisory contribution rate data of the District's total PERS rate as a percent of salary by member tier. PERS rates were decreased for the 2015-17 biennium due to the legislative reforms to PERS; however, the Oregon Supreme Court overturned a key piece of the PERS reforms that eliminated a portion of the contribution savings that were anticipated in future years. Due to the uncertainty surrounding this legal challenge, the School Board made a long-range decision to transfer potential savings from the artificially lowered rates into the District's Biennial Reserve Fund in 2015-16 to help with future PERS rate increases.



Federal Health Care

The full effect of Federal health care reform on future District finances is undetermined at this time and is expected to impact payroll benefit costs as it influences medical plan designs, defines full time employees for purposes of the law as 30 hours per week or 130 hours per month, and creates penalties related to affordability for employees. Districts manage the effects of the ACA requirements by checking medical plan

affordability as defined by ACA for plans offered by the District and through monthly monitoring of employee average work hours to determine if they must be offered a medical plan. For those employees who meet the federal ACA definition of full time and are not already eligible for a district contribution toward a health care plan, the District must then offer a health care plan to be in compliance with the ACA. It is uncertain how future changes to the Affordable Care Act provisions will impact the District's employer health care costs. On January 22, 2018, Congress passed and the President signed a two-year delay of the 40 percent excise tax on high-cost employer-sponsored health plans, also known as the "Cadillac Tax." This delay was part of a short-term federal spending bill and changes the effective date from 2020 to 2022.

Oregon Minimum Wage

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

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

Positive Local Budget Factors

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

- Considerable savings from the overhaul of the transportation schedule that staggered school start and end times, which reduced the number of routes required to transport children to school while increasing rider membership and reduced the number of yearly bus replacement purchases required to maintain the fleet by 50%.
- Considerable savings from an internet systems overhaul whereby the District assumed the sole responsibility (away from the CGESD) for internet connectivity/redundancy and network administration.
- Savings in energy costs, primarily with lower fuel prices and slowly modernizing our facilities.
- Savings in substitute costs in the general fund as a result of the attainment of significant grant funds, which offset planned expenditures in trainings, fees, and curricula. While this grant funding is no longer available, savings over the 5-year time period were significant and continue to positively impact the district budget.
- Sustained savings in purchased services and materials.
- Converting to a new, more powerful financial systems software program allowing for increased monitoring and controls at every level.
 - Importantly, the school district has earned its sixth consecutive "unmodified opinion" from external financial auditors with zero findings - the highest commendation possible.

- The Association of School Business Officials International (ASBO) has awarded Hood River County School District with the Certificate of Excellence in Financial Reporting (COE). The school district earned the Certificate of Excellence for its Comprehensive Annual Financial Report (CAFR) for the fiscal years ending 2017 and 2018.
 - “This award represents a significant achievement and reflects your commitment to transparency and high-quality financial reporting.” John D. Musso, CAE, Executive Director, ASBO International.
- Government Finance Officers Association of the United State and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hood River County School District for its comprehensive annual financial report for the fiscal year ended June 30, 2018. This was the first year that the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.
- On January 25, 2019, S&P Global Ratings raised its underlying rating to ‘AA-’ from ‘A+’ on the District’s previously issued general obligation bonds on improved financial position.

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

Our community supports the school district with a Local Option Operating Levy that is estimated to bring an additional \$3.3 million in 2020-21; or the equivalent of 38 teaching and staff positions. On May 15, 2018 voters of Hood River County passed the 5-year Local Option Renewal Levy by a wide margin of 74% giving the budget committee the opportunity to levy additional resources to support our schools. This proposed budget is based on the assumption that the Budget Committee will approve a Local Option Levy tax rate of at least \$1.20 of the \$1.25/\$1,000 assessed property value. The sustainability of our long-term financial health as a school district hinges, in a large part, on the continued support from our Hood River County neighbors.

Finally, in 2015 the administration recommended the creation of the “Biennial Reserve Fund” to the School Board. The School Board then established the Biennial Reserve Fund with two stated goals: 1) to effectively budget for the legislature’s decision to distribute the State School Fund using a 50%/50% split methodology (see the budget message for the 2015-16 Budget for a full explanation), and 2) to establish a fund specific to the substantial PERS rate increases that were forecasted to escalate significantly in the years ahead as PERS reforms were largely thrown out by the Courts (as discussed above). This fund is pivotal to the District’s long-term financial health. The proposed budget 2020-21 includes using \$1.3 million of the \$3.3 million reserves

set aside since 2015 for current services and to address PERS increases. The remaining balance is reserved for future expenditure.

Prioritizing the Budget

The school district completed its sixth year of implementation of the “20/20 Vision” strategic plan in 2019-20. Subsequent strategic planning will build on the work accomplished by the 20/20 Vision in prior years. The original plan was designed with significant input from diverse stakeholders in 2013-14. The 20/20 Vision established a new district mission (“Excellence. Every student. Every day.”), a clear overarching district goal (“Every student graduates with the knowledge and courage to learn, serve, and pursue their dreams”) and seven “Collective Commitments” that provided a clear focus.

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

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

Each of these seven commitments is accompanied by specific strategies that form the basis for our budgeting decisions and will continue to function as our roadmap into the future. The Administration has taken great care in continuing to prioritize and build on the shared strategic initiatives in budget planning for 2020-21. The final year of the 20/20 Strategic Plan is printed in the supplementary section of this budget with current outcomes.

Program Changes for 2020-21

With the District’s current financial position, assumption of \$9.0 billion in the State School Fund, and economic uncertainty in Oregon, the proposed budget for 2020-21 includes one personnel change: the addition of a District-wide 1.0 FTE (Full Time Equivalent) Communications Director. Professional services for this function were previously provided through contracted services.

The proposed budget also includes shifting general fund resources to support 0.5 FTE of the Community Education Director salary and benefits, in the function Community Services. This position has traditionally been funded through revenue generated from Community Education programming.

Projected funding from the Student Investment Account of \$3.4 million is budgeted within the grants fund. Once funding is established, the District will incorporate budget adjustments to allocate funds to the appropriate functions within the grants fund. In the event that proposed allocations are reduced, we will continue to refine our draft plan to align with funding allocations from the Student Investment Account appropriations.

It is critical that the District maintain adequate reserves in the Biennial Reserve Fund to address the PERS rate increases forecasted in the following biennia and beyond. The proposed budget draws \$1.3 million from the Biennial Reserve Fund to address PERS rate increases, leaving approximately \$1.97 million to address future costs going forward.

Organization of Budget

This proposed budget serves as the Hood River County School District's financial operating plan for the 2020-21 year. The proposed budget is organized by funds: General Fund, Food Service Fund, Student Body Funds, Community Education Fund, Biennial Reserve Fund, Unemployment Reserve Fund, Bus Replacement Fund, Grant Fund, Debt Service Fund and Capital Construction Fund. Appropriations for each fund's expenditures are summarized at the major function levels of instruction, supporting services, enterprise and community services, facilities acquisition and construction, debt service, interfund transfers, and contingency. The basic fund structure remains unchanged from the previous year.

General Fund Resources

The proposed General Fund budget includes resources totaling \$59,337,321 comprised of operating revenues of \$51,400,379, a transfer from the biennial reserve fund of \$1,343,040 and an estimated beginning fund balance of \$6,593,902. Following is a description of the three most significant revenue sources: state school fund formula revenues, local option levy revenue, and Columbia Gorge Education Service District revenue. More information about these revenue sources are shown in the Discussion of Revenue section of the document.

State School Fund Formula Revenues

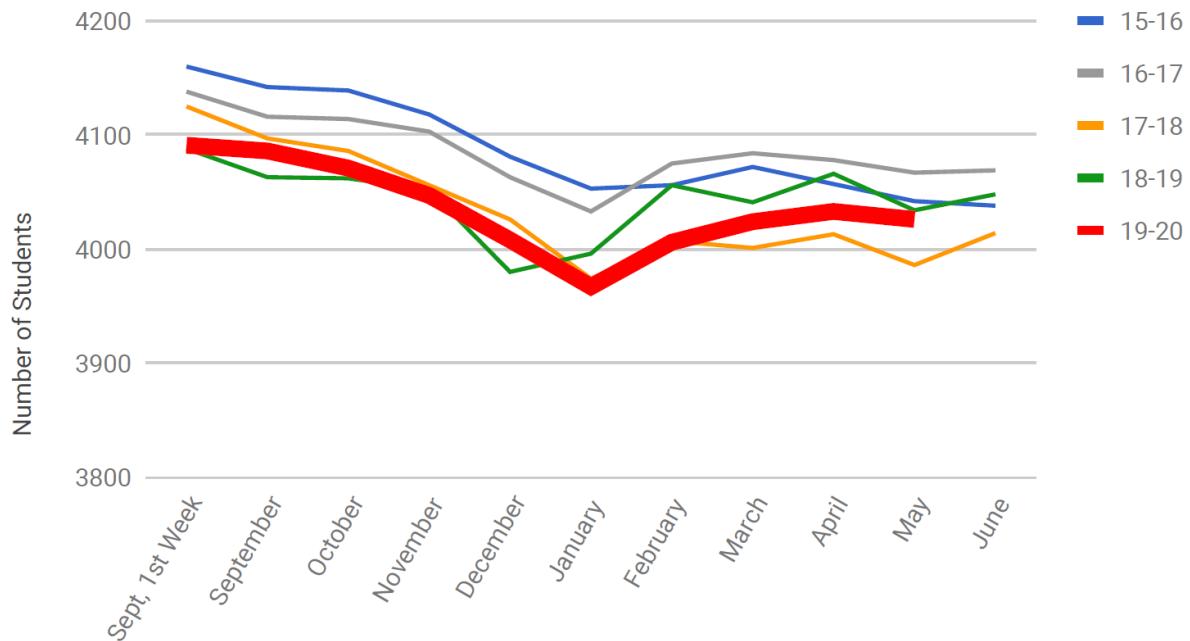
The Oregon Department of Education issued a State School Fund (SSF) estimate for 2020-21 on February 26, 2020 based on the legislatively adopted budget of \$9.0 billion split 49%/51% between the two years of the biennium. Within the District's proposed budget, State School Fund formula revenue for 2020-21 is projected to be \$43,873,515 for the general purpose grant as shown on page 59. The SSF formula sets a cap on revenues that a public school district can keep based on student enrollment. Local property taxes, Common School Fund, State timber money and Federal forest fees are deducted from the SSF formula and reduce the amount received from the state.

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

The number of students is the most important factor for a district in projecting State School Fund Formula revenue. Hood River County School District enrollment, as measured by average daily membership (ADM), is estimated to decrease by 7.48 to 3,995.8 ADM in 2020-21 based on projected enrollment as grades advance. Enrollment has continued its downward trend in 2019-20 for the sixth consecutive year. Since the District's primary funding is dependent on student enrollment, this downward trend, if not reversed, will

result in future reductions in staffing and program levels for children. The following chart shows enrollment history by month.

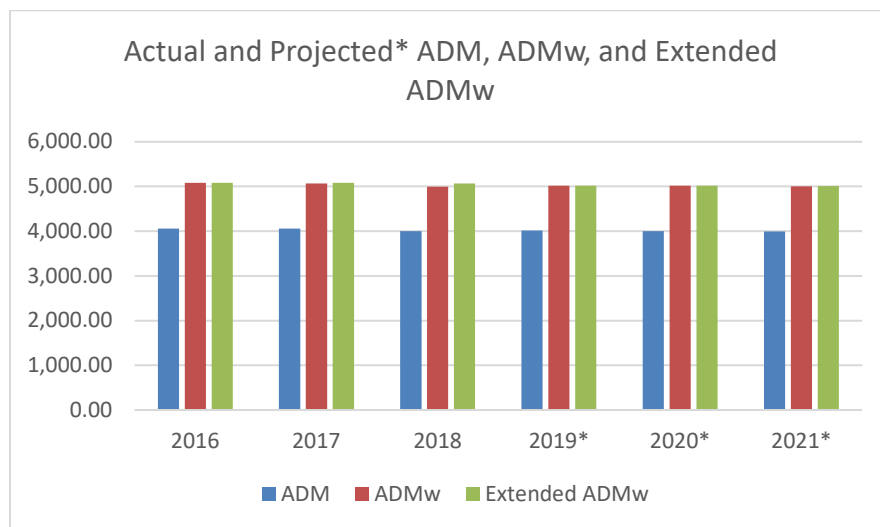
HRCSD Enrollment History by Month



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

The following table provides a summary of actual and projected ADM, ADMw, and Extended ADMw for Hood River County School District. Data for the year ended 2019 are not finalized by ODE. Data shown for years ended 2020 and 2021 are projected.

Year Ended	ADM	ADMw	Extended ADMw
2016	4,055.30	5,083.29	5,083.29
2017	4,057.51	5,066.28	5,083.29
2018	3,998.12	4,995.07	5,066.28
2019*	4,018.44	5,015.59	5,015.58
2020*	4,003.28	5,015.13	5,015.64
2021*	3,995.80	5,005.74	5,013.87



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 2020-21 District's average teacher experience factor is calculated based on the most recent available data from 2019-20 to be 14.3 which is 2.2 greater than the State average teacher experience of 12.1. The teacher experience factor may change in future estimates relative to other districts.

The proposed budget includes revenue from local property taxes collected by the District through its permanent rate of \$4.8119 per \$1,000 of assessed value. The amount of property tax revenue collected for current and prior year taxes is estimated to be \$12,493,930 for 2020-21. Payments received in lieu of property taxes are estimated to be \$57,515. These local resources count as an offset to State school fund formula revenue.

Revenue from the Common School Fund managed by the Oregon Department of State Lands is estimated to be \$390,320. The State manages the Common School Fund's real estate portfolio to increase land values and revenues and distributes about 4 percent of the fund to school districts annually. This revenue counts as an offset to State school fund formula revenue.

Revenue from federal forest fees is also included as state school fund revenue. The 2020-21 state school fund includes \$100,000 of projected federal forest fees revenue. Any federal forest fee revenue received by the District is redistributed to districts throughout the State on a per student basis.

The State reimburses districts 70% to 90% of the cost of approved transportation costs, including bus purchases over a ten-year period. The transportation grant is estimated to be \$1,619,435 for 2020-21 based on the District's reimbursement rate of 70%. Approved costs include transportation costs of elementary students more than 1 mile away, secondary students more than 1.5 miles away, between school sites, preschool, handicapped students, and students on field trips.

The State School Fund Formula estimates for 2020-21 and four prior years are shown in the Financial Information section on page 57.

Local Option Levy Revenue

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

For 2020-21, the District estimates \$2,764,706 in local option property tax revenues and assumes a proposed levy rate of \$1.20 of the \$1.25 limit per \$1,000 assessed value. Taxable assessed values (TAV) are expected to increase by the allowable 3 percent; however, the Measure 5 limits result in property tax compression of the local option levy therefore reducing the amount received. Local option taxes are compressed first, even if they are compressed to zero, before permanent taxes are compressed. A summary of local option votes, amounts imposed, and yields are shown on pages 45-46.

The District also qualifies for and receives a local option equalization grant from the state. For 2020-21, the proposed budget estimates \$547,692 for the local option equalization grant. The proportion received from the state varies, ranging from a high of 40.1% of the local option collections in 2005-06 to an estimated 22.1% in 2019-20. The amount of the grant is targeted to Districts below a targeted assessed value per student; and is proportional to the amount appropriated and the amount of local option revenues.

Columbia Gorge Educational Service District Revenue

The District's revenue from the Columbia Gorge Educational Service District is comprised of the District's performance grant and an amount for reimbursement for services provided by the District. The total amount of the 2020-21 performance grant and reimbursement is estimated to be \$1,815,275. The proportion of

services and funding depend on student enrollment and the level of state funding, therefore, the amount of resolution services to the District, the performance grant and invoiced services amounts may change.

Other Revenues

Other revenues are summarized on page 63, as other local revenues, other state revenues and other federal revenues. Other local revenues of \$873,900 are estimated in the proposed budget such as E-rate recovery, interest earnings, rent of District facilities, estimated grant indirect charges, Medicaid administrative claiming revenue, expenditure reimbursements and miscellaneous revenue. Other state revenues of \$347,000 are estimated for the state long term care and treatment contract with services provided by Next Door Inc. The other federal revenue source is the teen parenting program revenue estimate of \$13,000.

General Fund Requirements

The District's proposed expenditure budget for the second year of the 2019-21 biennium is based on the legislatively adopted budget estimates of state school fund revenue and enrollment estimates for 2020-21, other revenue, and resources from the estimated beginning General Fund balance. Increased operational costs such as salary and associated payroll costs, utilities and other costs such as property and liability insurance have been estimated in the proposed budget. More information about these budget assumptions is found on pages 39 to 41.

The proposed operating requirements of the General Fund include \$55,106,107 of expenditures for instruction, support services, debt service and contingency as summarized on page 64 and are shown by function on pages 68 to 70. The total is 5.1% more than the projected total for 2019-20. Contingency funds represent 0.7% of the total proposed expenditures and is equal to 0.75% of operating revenue.

Proposed expenditures by object classification are summarized on page 65. Total General Fund salaries and associated payroll costs of \$46,947,210 are 85.2% of total budgeted expenditures, contingency and transfers out.

Expenditures are summarized by function on pages 68 through 70 and total \$33,493,556 for instruction, \$20,907,259 for support services, \$56,803 for community services, \$263,958 for General Fund debt service, \$0 for interfund transfers, and \$384,531 for contingency. More detail about salary and associated payroll cost objects are shown on page 71. The proposed budget includes estimates of salaries and associated payroll costs for each employee group based on available information. Licensed employee salaries and classified employee salaries are determined through negotiation of collective bargaining agreements. The District is in negotiations with the Hood River Education Association for the successor agreement to the current three-year agreement which ends June 30, 2020. The District and the Oregon School Employees Association is nearing the conclusion of its negotiations for a one-year agreement covering the period of July 1, 2020 through June 30, 2021. Employment agreements for administrators and confidential staff are in place only through June 30, 2020 and have yet to be determined for 2020-21 and beyond. These agreements form the basis for estimating salary and benefit costs of District employees. More information about budget assumptions is shown on pages 39 to 41, and current salary schedules are shown in the supplemental information section of the budget document on pages 135 to 140.

The proposed contingency budget of \$384,531 is 0.75% of operating revenues and sets aside funds for dealing with unexpected revenue shortfalls, enrollment increases or other unplanned expenditures. Board policy directs that the contingency reserve be a minimum of one-half of one percent of the General Fund operating revenue.

The budget document includes General Fund expenditures by function and object for the 2020-21 proposed budget, the current budget for 2019-20 and two prior years' actuals, as shown on pages 68 through 101. Full time equivalent staff (FTE) is shown for the 2020-21 proposed budget, and actual FTE is shown for the current and prior years.

General Fund Ending Fund Balance

The proposed budget for the General Fund includes an ending fund balance of \$4,231,214 equal to 8.2% of operating revenue. For this budget proposal, we are recommending that 3.2% of operating revenue be set as an amount reserved for future expenditure with the remaining 5% of operating revenue set as the unappropriated ending fund balance, as shown on page 64. This will allow the School Board the flexibility it needs to respond to revenue shortfalls.

Other Funds

This section presents information about the other funds included in the 2020-21 proposed budget beginning on page 103.

Food Service Fund – This fund accounts for the activities of the District's food service program. Services include breakfast and lunch programs at schools across the district, supper programs at schools serving EXCEL program students and summer food programs. Resources include federal subsidies from the U.S. Department of Agriculture, which provides partial reimbursement for each meal served, the value of federal commodities, and a matching grant from the state estimated to be \$16,000 from the state school fund based on the amount received in 2018-19. The proposed budget has resources of \$2,213,817 including an estimated beginning fund balance of \$491,817. Requirements include \$1,731,001 for staff, food supplies, materials, supplies, services and equipment. An unappropriated ending fund balance provides operating capital.

Student Body Funds – This fund accounts for the money schools receive from students and parent groups for purposes such as special school projects, field trips and student activities. The resources and expenditures budget of \$1,179,562 provides an estimated level of appropriation to account for various student activities throughout the District's schools.

Community Education Fund – This fund accounts for the financial activities of the community education program which provides community education and recreation programs, before-school and after-school child care programs, after-school enrichment programs through the Excel grant, and sports programs. The proposed budget by the community education director has estimated resources and expenditures of \$1,203,690. The proposed budget shifts funding of 0.5 FTE of the community education director and 1.0 classified support staff to the general fund.

Biennial Reserve Fund – The Biennial Reserve Fund was established to smooth effects of the state school fund distribution and for reserving funds to address future PERS rate increases. For 2020-21, the proposed budget includes the beginning fund balance of \$3,317,134 and a transfer to the General Fund of \$1,343,040, equal

to 2.62% of operating revenue, leaving an ending fund balance of \$1,974,094 set as the amount reserved for future expenditure. The ending fund balance is 3.8% of General Fund operating revenue.

Unemployment Reserve Fund – This fund accounts for the financial activity of the District’s employer trust account with the State of Oregon Employment Department and transfers from General Fund, as needed, to pay the District’s quarterly unemployment tax liability. The proposed budget includes resources from the beginning fund balance of \$327,248 and proposed expenditures of \$60,000 leaving an ending fund balance of \$267,248.

Bus Replacement Fund – This fund supports replacement of school buses. The proposed budget includes estimated resources from the state transportation grant’s allowable depreciation on district-owned transportation equipment of \$191,444 and a beginning fund balance of \$5,957. Proposed expenditures of \$197,401 are budgeted for school bus replacement. (The implementation of staggered school start times in 2014-15 reduced the number of buses needed for routes and lowered the number of required replacement buses. In 2016-17, eight buses were retrofitted to meet diesel emission standards by the January 1, 2017 deadline, therefore, reducing the number of buses requiring replacement by 2025 to 16 buses.) With the current schedule of bus replacement, we are on track to replace 2 school buses every other year.

Grants Fund – This fund accounts for federal, state and local grants and contracts, donations and reimbursement accounts of the District. The overall appropriation is proposed to be \$9,406,693 including an estimated Student Investment Account grant of \$3,406,693. The following list of 2019-20 federal and state grant awards through the Oregon Department of Education and other sources demonstrate the District’s success in securing grant funding for special programs and activities. As final awards are known for 2020-21, individual grant budgets will be adjusted to reflect the revised funding levels and actual staffing FTE.

2019-20 Grant Awards			
Fund	ODE Grant	Grant Period	Award
231	Special Ed/IDEA Part B Section 611	07/01/19-09/30/21	\$609,523
232	Early Intervention/Early Childhood Spec Ed	07/01/19-06/30/21	\$787,368
234	IDEA Part B Section 619	07/01/19-09/30/21	\$2,679
234-001	IDEA Part B Section 619	07/01/19-09/30/20	\$6,409
234-002	IDEA Part B Section 619	07/01/17-09/30/19	\$5,227
250	Title IC Migrant Regular School Program	07/01/19-09/30/20	\$532,709
250-001	Title IC Migrant Regular School Program	07/01/18-09/30/19	\$242,264
251	Title IA	07/01/19-09/30/20	\$672,221
252	Title IC Summer Program	03/15/19-09/30/19	\$119,788
254	Title IVA Student Support and Academic Enrichment	07/01/19-09/30/20	\$32,249
254-001	Title IVA Student Support and Academic Enrichment	07/01/18-09/30/19	\$52,338
255	Title IC Migrant Preschool Program	07/01/19-09/30/20	\$42,927
257	Title IIA Teacher Quality Grant (HQ)	07/01/19-09/30/20	\$116,717
257-001	Title IIA Teacher Quality Grant (HQ)	07/01/18-09/30/19	\$36,436
258	Title III English Language Acquisition	07/01/18-09/30/20	\$96,282

Fund	ODE Grant	Grant Period	Award
258-001	Title III English Language Acquisition	07/01/18-09/30/19	\$21,803
263	21st Century Community Learning Centers (Excel)	07/01/19-09/30/20	\$503,986
263-001	21st Century Community Learning Centers (Excel)	07/01/18-09/30/20	\$136,420
265	Measure 98	07/01/19-06/30/21	\$1,134,684
281	Carl Perkins Basic	07/01/19-09/30/20	\$36,205
283	YTP Youth Transition Program	07/01/19-06/30/21	\$158,376
296-601	Extended Assessment	07/01/19-06/30/20	\$549
296-620	LTCT Title ID Formula	07/01/19-06/30/20	\$14,600
296-621	Fresh Fruit & Veggie	10/01/19-09/30/20	\$26,700
296-621	Fresh Fruit & Veggie	10/01/18-09/30/19	\$4,454
296-631	LTCT IDEA Funds	07/01/19-06/30/20	\$5,100
296-643	Farm to School Base	07/01/19-06/30/21	\$37,203
296-644	Career Pathway Engineering Mechanics	09/01/19-06/30/21	\$4,244
296-645	Career Pathway Agriculture General	09/01/19-06/30/21	\$45,000
296-650	Career Pathway Media	09/01/19-06/30/21	\$4,494
296-654	PBIS Introductory Workshops	07/01/19-09/30/20	\$15,000
296-654	PBIS Introductory Workshops	07/01/18-09/30/19	\$2,777
296-656	Stride Academy Payment	10/07/19-11/30/19	\$6,593
296-659	Fresh Fruit & Veggie	10/01/18-09/30/20	\$11,550
296-661	Special Ed/IDEA Part B Section 611 Additional Flow Thru	07/01/19-09/30/21	\$9,896
296-xxx	TAP-Environmental Hazard Assessment	07/01/19-12/31/20	\$25,000
	Total		\$5,559,771

Debt Service Fund – This fund accounts for the District’s repayment of general obligation bonds that begins on page 115. The estimated amount of the levy required for the Series 2016 general obligation bonds is \$4,176,313 assuming a collection rate of 94.9%. Other resources include a projected beginning fund balance of \$479,379, prior years’ taxes of \$80,000 and interest of \$50,000. Principal and interest payments total \$4,572,700 for 2020-21. The General Obligation and Refunding Bonds, Series 2016, mature June 15, 2036. The schedule of general obligation bond and interest requirements is shown on page 116.

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

- Capital Construction Bond Fund - The proposed budget includes resources and expenditures of the balance of the general obligation bond series 2016 bond proceeds and premium in the amount of \$3,974,907, interest income of \$30,000 and a transfer of \$50,000 from SB1149 reimbursements from the Energy Projects Fund totaling \$4,054,907 in expenditures for remaining capital construction and improvements.

- Construction Excise Tax Fund - The proposed budget includes resources of \$2,243,025 from estimated construction excise tax revenue of \$156,000 and beginning fund balance of \$2,087,025 to be appropriated for the Hood River Valley High School CTE expansion project, future development, facilities construction and improvements, as needed. Resources from the amount of school construction excise tax received by the District vary with the level and type of county construction activity.
- Energy Projects Fund - The proposed budget includes the District's SB 1149 resources of \$50,000. The budget includes a transfer of \$50,000 to the Capital Construction Bond Fund for reimbursements currently due to the District. Schools eligible for energy projects funding include May Street Elementary School, Westside Elementary School, Hood River Middle School, and Hood River Valley High School which are serviced by PacifiCorp. Funds may only be spent on Department of Energy approved projects.
- Property Fund - The proposed budget provides resources from the beginning fund balance of \$547,868, a portion of which is to cover the future construction costs of the District's requirement to provide the street extension to the District's undeveloped property. A pending agreement will provide the landowner payments in lieu of the District construction obligation over a three year period.
- Seismic Projects Fund – The proposed budget includes resources and expenditures of the seismic rehabilitation grant program award of \$2,038,921 for the Mid Valley Elementary School (MVES) gym from Business Oregon Infrastructure Finance Authority. The MVES project is scheduled to continue in the spring and summer of 2020. The Wy'east Middle School project was completed the fall of 2018 for a total of \$1,120,139. The Hood River Middle School project was completed in 2017-18 for a total of \$811,525.
- State Match Grant – This fund accounted for the Oregon School Capital Improvement Matching Program grant of \$4,499,478 which was is designated for capital improvements to Hood River Middle School and was fully expended in 2018-19. Projects included replacing the steam pipe boiler system with a water pipe boiler system installing new water pipe, replacing the domestic water system and pipe, painting, flooring, safety improvements and other improvements to protect the District's capital investment at Hood River Middle School. This fund is inactive for the 2020-21 fiscal year.

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

Fund	2020-21 Proposed Appropriations
200 Food Service Fund	\$1,731,001
204 Student Body Funds	1,791,562
205 Community Education Fund	1,203,690
207 Biennial Reserve Fund	1,343,040
210 Unemployment Fund	60,000
212 Bus Replacement Fund	197,401
2XX Grant Funds	9,406,693
300 Debt Service Fund	4,572,700
4XX Capital Construction & Improvement Funds	8,338,216
Total Other Funds	\$28,644,303

Closing

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

Our commitment to fiscal prudence and sound financial stewardship has earned the trust of our community during challenging economic times, and in keeping with that tradition, this proposed budget ensures contingencies for both unexpected expenses and unforeseeable revenue shortfalls as a result of the COVID-19 statewide school closures. The volatility of the state, national, and global economies, major increases in cost drivers such as PERS and health care costs, Oregon's overreliance on income tax revenue, and the uncertainty in funding levels of Oregon public schools has manifested in this proposed budget - a budget that includes spending reserves in addition to reallocating resources to support programs for students. The Administration has spent the last few years planning for an impending budget crisis based on known liabilities such as PERS rate forecasts and skyrocketing health care costs. We have done our best to mitigate the impacts of the recent statewide funding shortfalls by doggedly building viable reserves, applying for grants that would support our Strategic Plan and reducing our operational footprint in transportation, I.T., and maintenance. This budget has been constructed to maintain programs while paying for compounding PERS rate increases and positioning the District for the economic realities of Oregon. Maintaining adequate reserves while delivering an excellent education must be a top goal for now and the future.

We are proud of the Hood River County School District's accomplishments and have included a copy of the District's most recent Oregon at-a-Glance District Profile from the Department of Education and the District's key performance measures in the budget document. We are thankful for our dedicated district employees, regardless of their title, and their service to students by living our district mission each day through their work of "Excellence. Every student. Every day."

I would like to thank each member of the Board and Budget Committee for their commitment to the children of the Hood River County School District and careful review of this Proposed Budget for 2020-21.

I would like to commend members of the Finance Advisory Committee who have met regularly and ensured the district is managing the public's resources responsibly. This year's advisory committee members included community members Michael McElwee, Jesus Becerra, and Sandra Bielen; Board Members Chrissy Reitz, Dr. David Russo and Rich Truax; HREA Representative and High School Teacher Charlene Ames; OSEA Representative and School Bus Driver Nancy Rowley; and Administrators Rich Polkinghorn, Kelly Beard, Brent Emmons, and me.

I would like to recognize the following individuals for their support in developing the proposed budget: the Business Services team who assisted with developing budget estimates and producing the budget document - Ulises Trejo, Carol Metcalfe, Mayra Valle, Gretchen Winans and Stephanie Pickering; Neely Kirwan, Director of Curriculum and Instruction, and Anne Carloss, Director of Special Education and Student Services, for their program expertise and assistance with budget development; Catherine Dalbey, Director of Human Resources, for her work in preparing enrollment and staffing information; Patricia Ortega Cooper,

Director of Equity and Family Partnerships, for her leadership in the focus on equity in our work; and Tod Hilstad, Director of Technology, for his work to ensure our students and staff have the technology resources they need to improve student outcomes and to his team for providing student outcome data.

This budget proposal continues the important work of strategically aligning financial resources and investing in core and support services that help our students meet the District Goal: “Every student graduates with the knowledge and courage to learn, serve, and pursue their dreams.”

Respectfully submitted,



Sandra Buchanan, SFO | Chief Financial Officer | Budget Officer
Hood River County School District
Excellence. Every student. Every day.

PROFILE OF THE DISTRICT

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

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

Under Oregon State law, school districts are independent municipal corporations empowered to provide elementary and secondary educational services for the children residing within their boundaries. The District operates five elementary schools, two middle schools, one high school, and the Pine Grove campus, which houses early childhood programs. Elementary schools include kindergarten through grade 5. The two middle schools include grades 6 through 8, and the high school includes grades 9 through 12. Student enrollment for the fiscal year 2020-21, as measured by average daily membership (ADM), is projected to be 3,995.8, a slight decrease of 7.48 from the 2019-20 projected total ADM of 4,003.28.

The demographics of our school district reflect the cultural diversity of the area. The District's enrollment includes 48.7% students of color and 53.6% of students qualify for free and reduced lunch status. Approximately 36.8% of students are, or were at one time, English Language Learners.

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

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

District management includes a superintendent, a cabinet consisting of a director of human resources, a director of curriculum and instruction, a director of student services, a chief financial officer, and a director of equity and family partnerships. In addition, management includes nine principals, seven vice principals, and five district directors and supervisors. The District employs 528.71 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.



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OREGON AT-A-GLANCE DISTRICT PROFILE

Hood River County SD

SUPERINTENDENT: Sara Hahn-Huston | 1011 Eugene St, Hood River 97031 | 541-386-2511

2018-19

Students We Serve

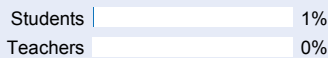


4,038

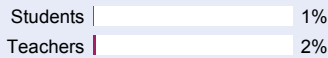
Student Enrollment

DEMOGRAPHICS

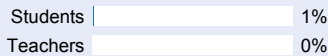
American Indian/Alaska Native



Asian



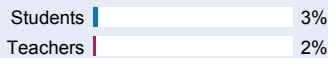
Black/African American



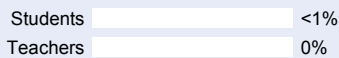
Hispanic/Latino



Multiracial



Native Hawaiian/Pacific Islander



White



37%

Ever English
Learners



3

Languages
Spoken

13%

Students
with
Disabilities

13%

Mobile
Students

55%

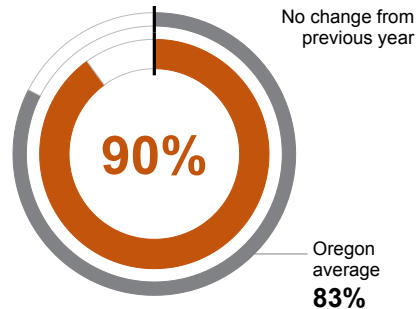
Free/
Reduced
Price Lunch

*<10 students or data unavailable

Start Strong

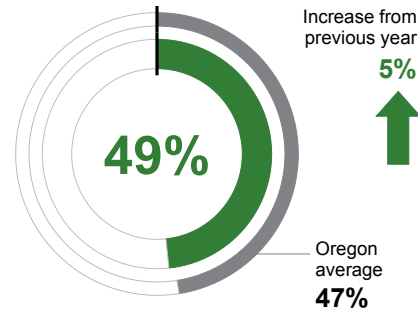
Grades K-2 REGULAR ATTENDERS

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



Grade 3 ENGLISH LANGUAGE ARTS

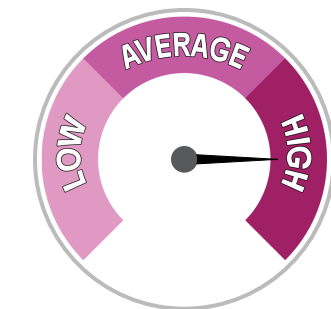
Students meeting state grade-level expectations.



Academic Progress

Grades 3-8 INDIVIDUAL STUDENT PROGRESS

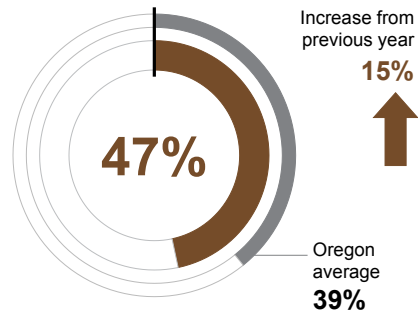
Year-to-year progress in English language arts and mathematics.



High School Success

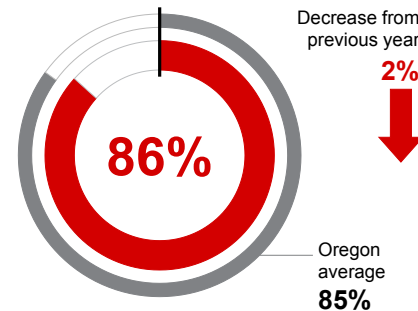
Grade 8 MATHEMATICS

Students meeting state grade-level expectations.



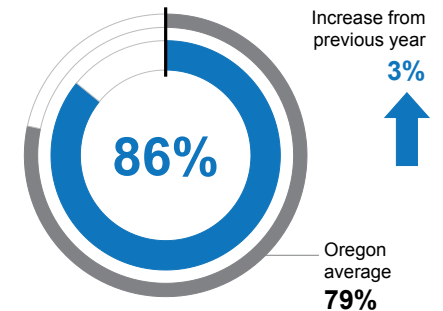
Grade 9 ON-TRACK TO GRADUATE

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



Grade 12 ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2014-15.



District Goals

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

State Goals

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



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OREGON AT-A-GLANCE DISTRICT PROFILE CONTINUED

Hood River County SD

SUPERINTENDENT: Sara Hahn-Huston | 1011 Eugene St, Hood River 97031 | 541-386-2511

2018-19

Our Staff (rounded FTE)



16

Administrators



222

Teachers



83

Educational
assistants



8

Counselors



<1

Licensed
Librarians



2

Psychologists

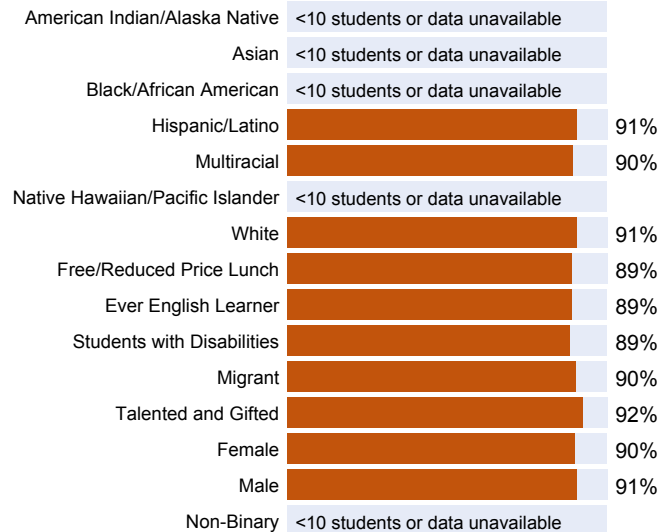


90%

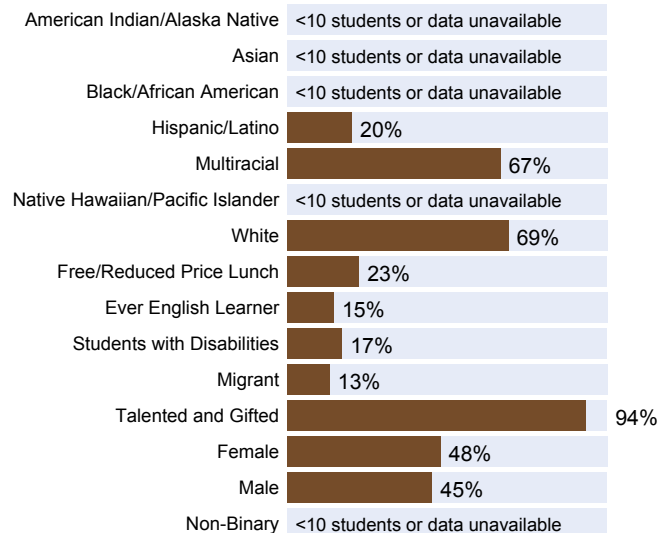
% of licensed teachers
with more than 3 years
of experience

Outcomes

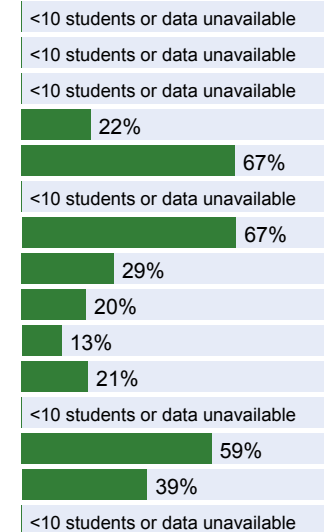
Grades K-2 REGULAR ATTENDERS



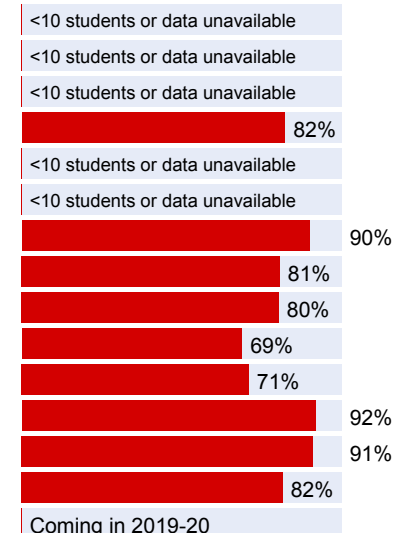
Grade 8 MATHEMATICS



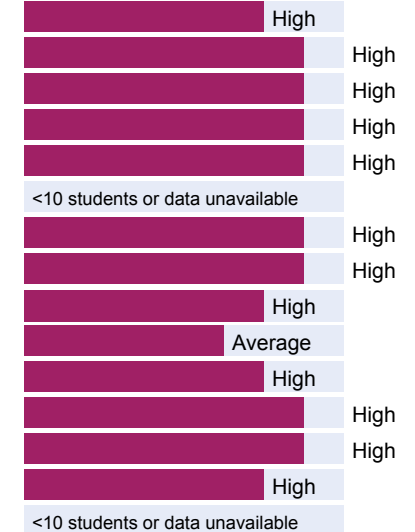
Grade 3 ENGLISH LANGUAGE ARTS



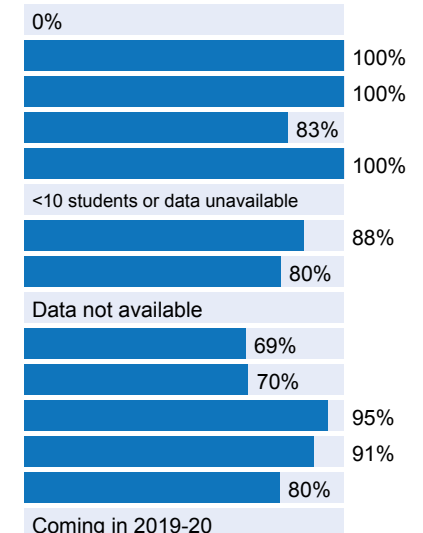
Grade 9 ON-TRACK TO GRADUATE



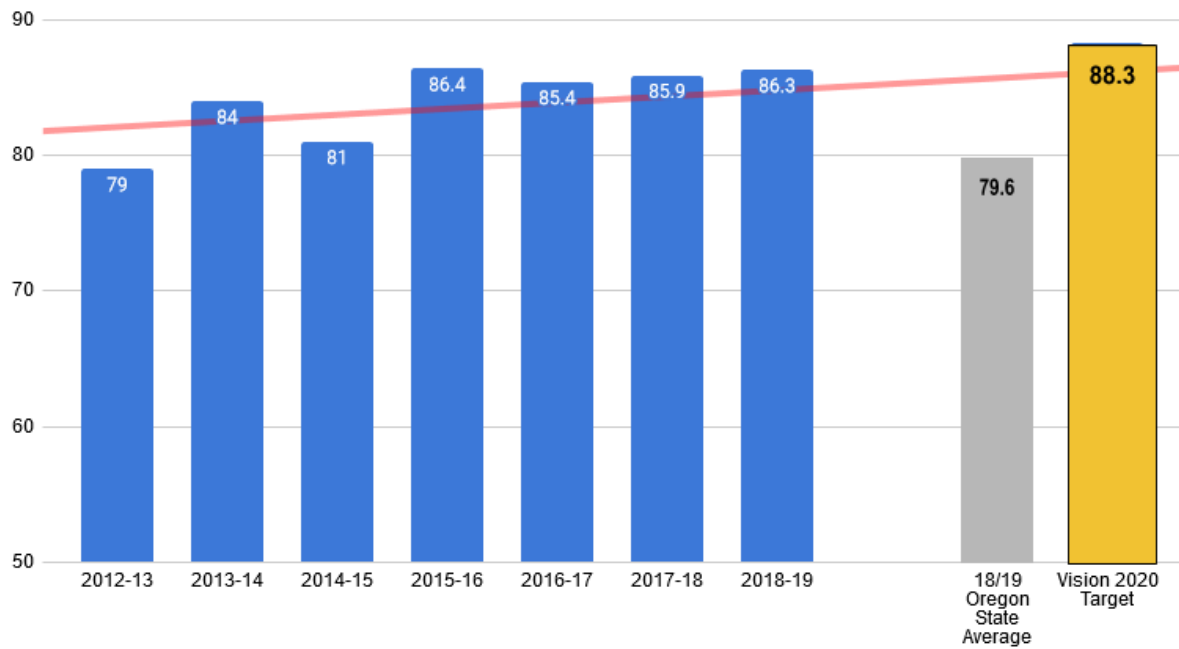
Grades 3-8 INDIVIDUAL STUDENT PROGRESS



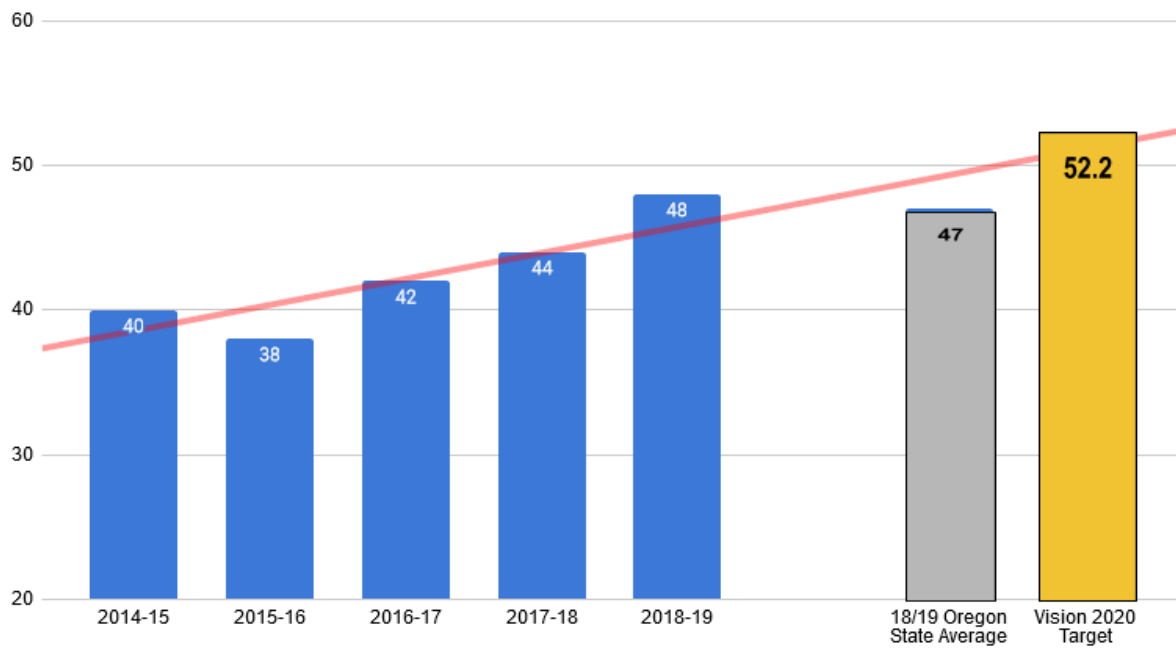
Grade 12 ON-TIME GRADUATION



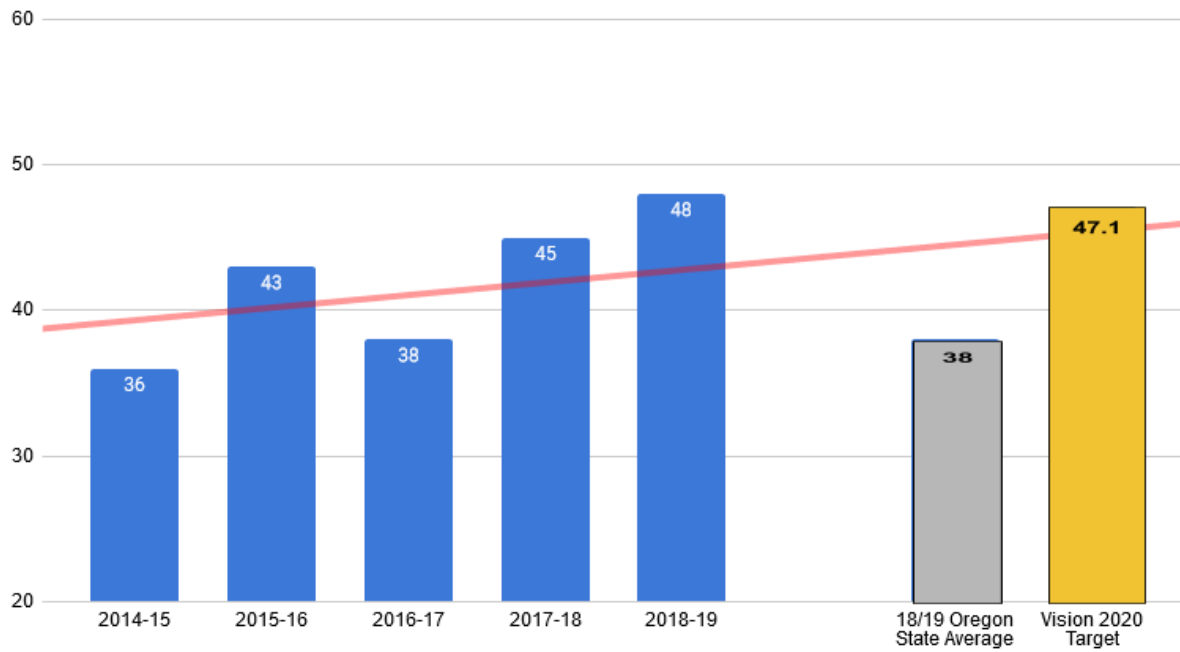
Percent of HRCSD Students Maintaining Regular Attendance



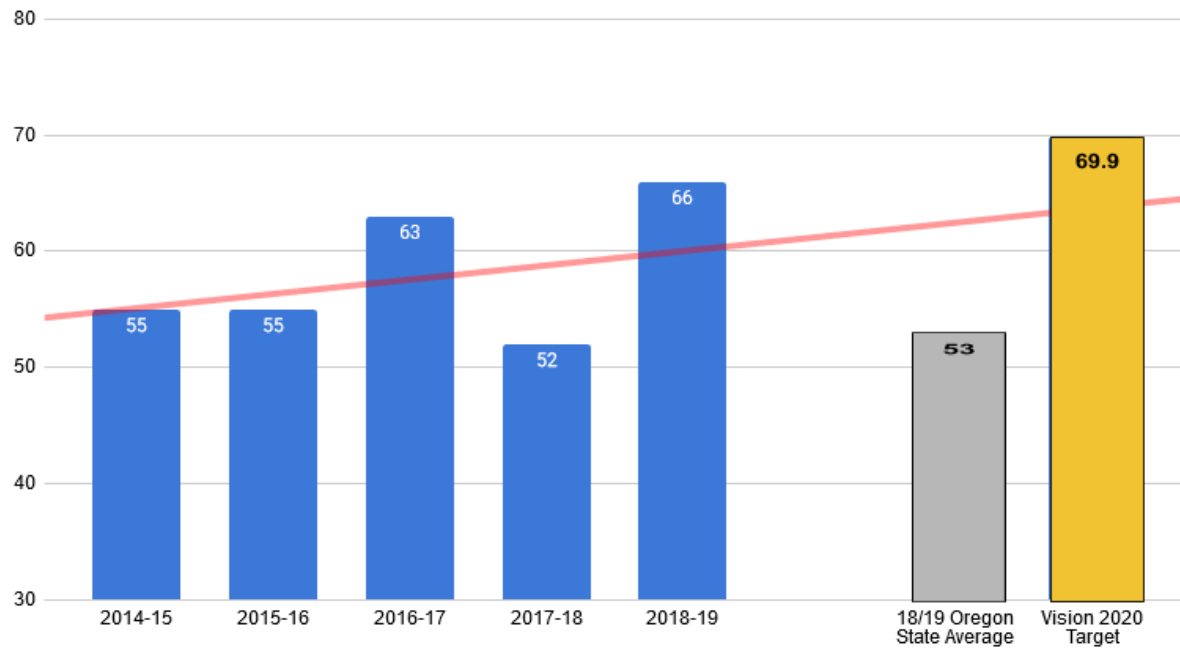
HRCSD Oregon State Assessment - 3rd Grade Literacy



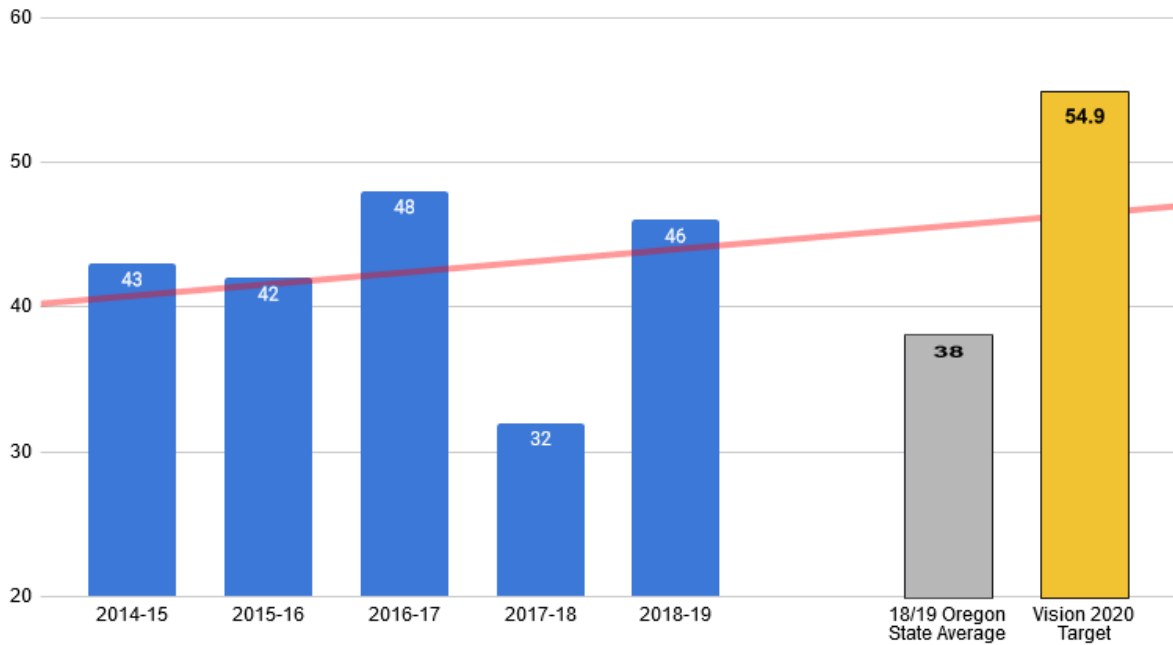
HRCSD Oregon State Assessment - 5th Grade Math



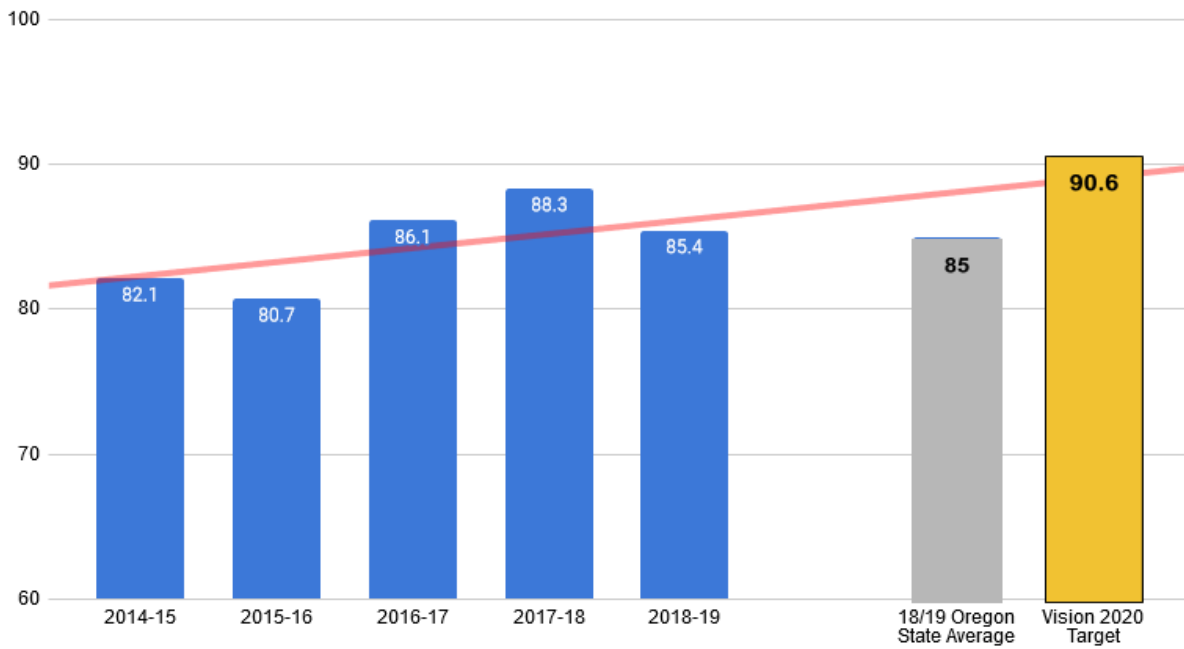
HRCSD Oregon State Assessment - 8th Grade Literacy



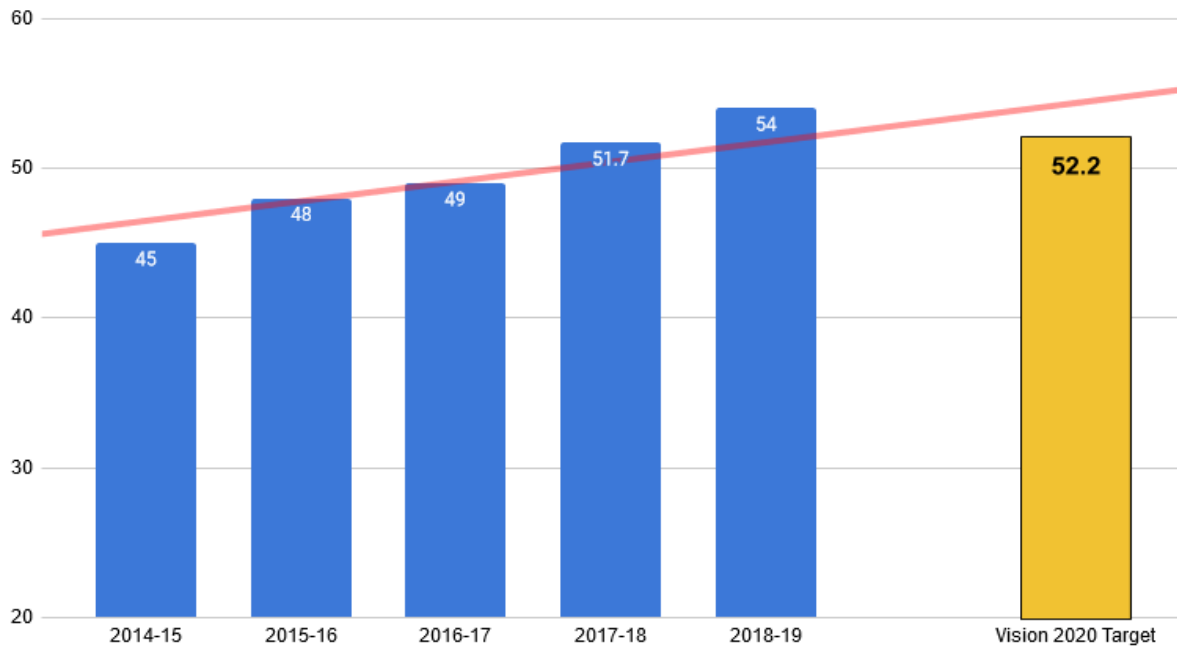
HRCSD Oregon State Assessment - 8th Grade Math



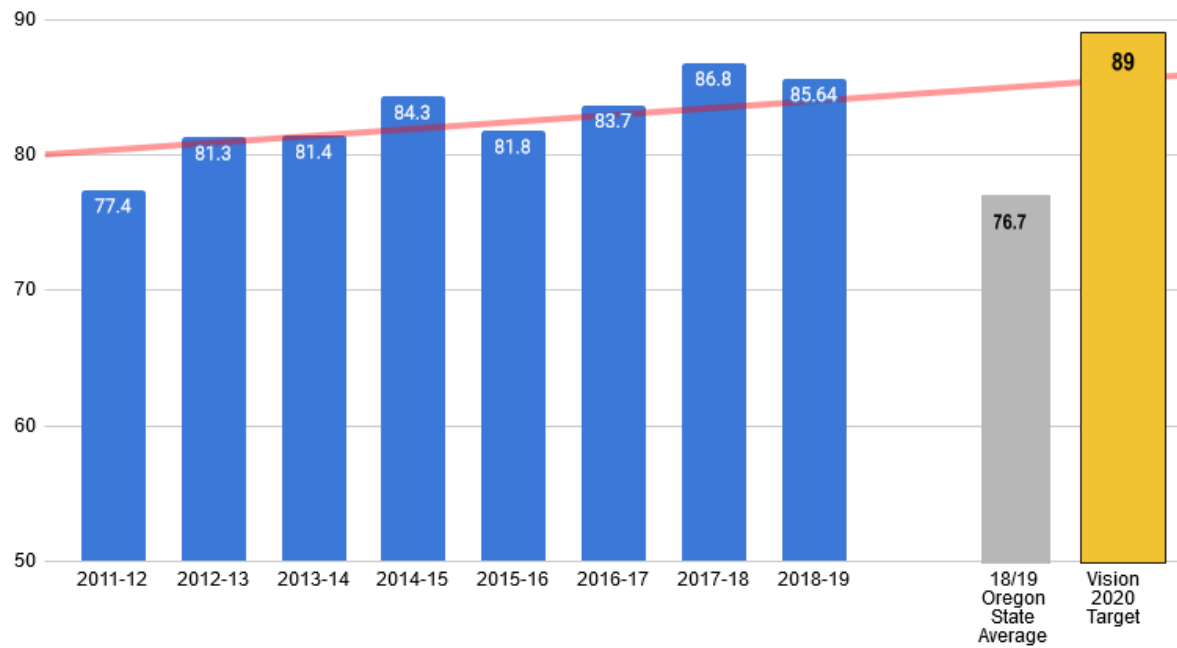
Percent of HRVHS 9th Grade On Track



Percent of HRCSD Seniors Enrolled in 3+ College Courses



Percent of HRVHS Students Graduating On Time



STUDENT ENROLLMENT AND AVERAGE DAILY MEMBERSHIP

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

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

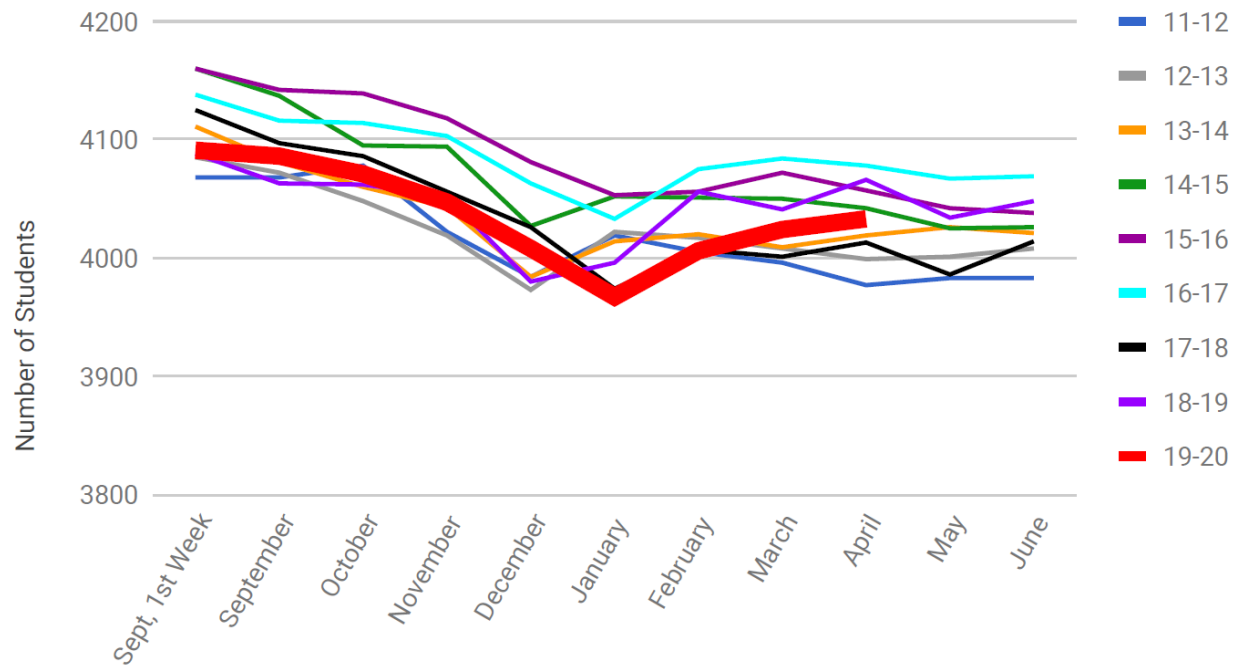
Components of ADMw	Factor	2016-17 ADMw	2017-18 ADMw	2018-19 * Projected ADMw	2019-20** Projected ADMw	2020-21 Projected ADMw
ADMr (Average Daily Membership Student Enrollment)	1.00	4,057.51	3,998.12	4,018.44	4,003.28	3,995.80
Students in ESL programs	0.50	350.62	353.76	365.11	388.03	387.80
Students in Pregnant and Parenting programs	1.00	5.80	2.88	5.15	2.07	2.70
Students on IEP capped at 11% of District ADMr	1.00	446.33	439.79	442.03	440.36	439.54
Students on IEP above 11% of ADMr	1.00	2.10	2.00	2.00	2.00	2.00
Students in Poverty	0.25	155.91	148.13	133.28	128.56	128.32
Students in Foster Care and Neglected/Delinquent	0.25	3.50	5.00	3.25	4.50	3.25
Remote Elementary School Correction	1.00	44.52	45.39	46.33	46.33	46.33
Total ADMw		5,066.28	4,995.07	5,015.58	5,015.12	5,005.74
Extended ADMw		5,083.29	5,066.28	5,015.58	5,015.58	5,013.87

(*The State will reconcile the 2018-19 State School Fund distributions with final adjustments to districts in May 2020.)

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

The following chart shows enrollment history by month for the past nine 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 changes as described in the budget message and eliminating temporary positions added during 2019-20. The resulting total is 528.71 FTE in the proposed 2020-21 General Fund budget.

The budget process is the first step in allocating resources for the upcoming school year. Budgeted resources, such as FTE allocated for instructional staff, are allocated to schools based upon projected enrollment and program needs. These are represented in the FTE amounts associated with function 1111 Elementary Instruction object 111, function 1121 Middle School Instruction object 111, and function 1131 High School Instruction object 111. We have prioritized the allocation of resources to elementary schools in this proposed budget 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
Kindergarten	+/- 4 students	1.0 FTE: 22 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
Grade 2	+/- 4 students	1.0 FTE: 23 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
Grade 4	+/- 4 students	1.0 FTE: 25 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

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

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

Special Revenue Funds: Estimated FTE in special revenue funds in the proposed 2020-21 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 2020-21 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.

BUDGET PLANNING CALENDAR FOR 2020-21

July 10, 2019	Board Meeting 6:30 p.m. Appoint Budget Officer & Announce Budget Committee Vacancies
August 14, 2019	Board Meeting 6:30 p.m. Approve Budget Calendar
October 23, 2019	Board Meeting 6:30 p.m. Appoint Budget Committee members to fill vacancies
March/April 2019	Budget Development. District Administration will develop a recommended budget based on the “20/20 Vision,” student outcome analysis, best-practice research, and stakeholder input.
April 8, 2020	Publish First Notice of First Budget Committee Meeting <i>(5-30 days before, at least 5 days apart) (publish Wednesday, April 8)</i>
April 15, 2020	Publish Second Notice of First Budget Committee Meeting <i>(5-30 days before, at least 5 days apart) (publish Wednesday, April 15)</i> <i>(Not required if also published on web site)</i>
May 5, 2020 (Tues)	Budget Committee Meeting 6:00 p.m. Receive Budget Message, Presentation of Budget Document, Budget Committee Deliberations, Public Comment, Approve Tax Rates, Levies and Budget Appropriations
May 12, 2020 (Tues)	Budget Committee Meeting 6:00 p.m. - Canceled Budget Committee Deliberations
May 27, 2020	Publish Financial Summaries and Notice of Budget Hearing <i>(Publish once, 5-30 days before the hearing, publish Wednesday, May 27)</i>
June 11, 2020 (Wed)	Public Hearing and Board Meeting 6:30 p.m. Adopt Budget, Appropriate Funds, and Levy Property Taxes
July 15, 2020	Distribute copies of the <i>Notice of Property Tax</i> form ED-50 and resolutions adopting the budget by July 15 to the Hood River County Tax Assessor; copy of the adopted budget document by July 15 to the Hood River County Treasurer, ESD superintendent and State Superintendent of Public Instruction; and copy of the adopted budget document and Notice of Property Tax Levy by September 30 to the Hood River County Clerk

BUDGET ASSUMPTIONS

The budget presents a financial operating plan for the 2020-21 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 2020-21 budget proposal.

- State School Fund revenue of \$8.972 billion per Governor's Budget
- Student Investment Account grant allocation of \$3,406,693 added to Grants Fund
- Projected Average Daily Membership (ADMr) student enrollment of 3,995.80
- Projected Average Daily Membership Weighted (ADMw) of 5,005.74 with Extended ADMw of 5,013.87 used in State School Fund revenue calculation
- Property tax revenue is expected to increase 5% with collection rate of 94.9%
- Proposed Local option levy rate of \$1.20 of the \$1.25 limit
- General Fund beginning fund balance of \$6,593,902
- Salary and health insurance based on collective bargaining agreements and estimates
- Exact PERS membership rates were used for filled positions. OPSRP rates were used for vacancies.
- Workers' Compensation insurance rates are projected to increase based on the increase in the modification factor from 1.18 to 1.21 based on claims in the past five years
- Materials and services increased by 2 percent for inflation
- Property and liability insurance projected increase of 17 percent
- Staffing allocations based on projected enrollment of 3,996 students
- Interfund transfer to General Fund from the Biennial Reserve Fund of \$1,343,040 equal to 2.6% of operating revenue
- Contingency reserve set at 0.75% of operating revenue
- General Fund unappropriated ending fund balance set at 8% of operating revenue

Salaries and Associated Payroll Costs

Salaries. Licensed employee salaries and classified employee salaries are determined through negotiation of collective bargaining agreements. The District is in negotiations with the Hood River Education Association for the successor agreement to the current three-year agreement which ends June 30, 2020. The District and the Oregon School Employees Association is nearing the conclusion of its negotiations for a one-year agreement covering the period of July 1, 2020 through June 30, 2021. Employment agreements for administrators and confidential staff are in place only through June 30, 2020 and have yet to be determined for 2020-21 and beyond. These agreements form the basis for estimating salary and benefit costs of District employees.

Health Insurance. Estimates of District contributions for health care generally carry more uncertainty due to unknown factors at the time of budget preparation. With health care plans and premiums not yet finalized by the Oregon Educators Benefit Board (OEBB) for plan year 2020-21, District

contributions have been estimated using best available information for each employee group. With the 2019-20 plan year beginning October 1, OEGB changed the its plan and benefit structure to achieve its cost growth target of 3.4% plus increases of 2.37% for changes in federal and state taxes and fees. We expect similar increases for the upcoming plan year. Actual premium contributions for 2020-21 will be calculated after rates are determined and released by OEGB in May. Employees will select health insurance benefit plans for the 2020-21 plan year during the open enrollment period beginning in August for the plan year beginning October 1, 2020 and any adjustments to the budget for employer costs will be made after that.

Other associated payroll cost rates are projected as follows:

- Social Security & Medicare combined rate of 7.65% of earnings
 - Social Security employer rate 6.2% of earnings up to \$137,700 for 2020
 - Medicare employer rate of 1.45% of earnings with no limit on earnings

- Public Employees Retirement System (PERS) exact rates were used for filled positions. OPSRP rates were used for vacancies. PERS Tier One covers members hired before January 1, 1996; PERS Tier Two covers members hired between January 1, 1996, and August 28, 2003; and OPSRP covers members hired after August 28, 2003. The Individual Account Program (IAP) is an account-based benefit that includes all member contributions (6% of covered salary) plus annual earnings or losses, made on and after January 1, 2004. Even with current discussions occurring around PERS reforms, it is our assumption that any new reforms will not impact this proposed budget.
 - PERS Tier 1 & 2 employer rate of 20.03% in 2019-21 biennium up from 16.03% in the 2017-19 biennium
 - PERS-OPSRP employer rate of 14.58% in 2019-21 biennium up from 10.7% in the 2017-19 biennium
 - PERS Pick-up of employee contribution rate 6.0%
 - PERS Pension Bond employer rate of 9.5%. Hood River County School District participated in an Oregon school district pension bond pool to offset its unfunded actuarial liability with PERS. As the interest on the pension bonds is less than the implied rate charged by PERS, the district realizes savings through a PERS contribution rate credit. Charges to employee benefit accounts based on salary and wages recoup some of the PERS rate credit and accumulate in a liability account to repay this debt. For the 2019-21 biennium, the District's PERS rate credit is 12% of subject payroll. The District budgets to apply a rate of 9.5% of subject payroll to pay for the redemption of principal and interest on the debt. The difference in the PERS rate credit and pension cost rate is realized as current savings to District budgets. The schedule of future pension bond requirements is shown in the supplemental information section of this budget document.
 - The District's total PERS retirement rates for 2020-21 are shown by member tier in the following table. The proposed budget accounts for these rates in payroll cost estimates.

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

- Workers' Compensation premium rates are estimated based on the 2019-20 rates adjusted by the increase in the modification rate from 1.18 to 1.21. 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. 2020-21 estimated net rates – rate with experience mod and net of discounts and all premiums:
 - Class 7380 School-Bus Drivers Rate 0.04226
 - Class 8868 School-Professional Employees & Clerical Rate 0.00362
 - Class 9101 School-All Other Employees Rate 0.03023
 - Class 9349 School-Cafeteria/Kitchen Employees Rate 0.03023
- Workers' Benefit Fund Assessment 2020 Rate of \$0.011 per hour worked (Employer and employee each pay \$0.011 per hour worked for a total assessment of \$0.022 per hour worked.)
- Unemployment Rate of 0.001 of wages up to the 2020 Annual Wage Base of \$42,100. The rate for 2021 is estimated be the same as for 2020. The 2021 annual wage base is undetermined at this time.

Contingency

Contingency for the General Fund is budgeted at \$384,531 or 0.75% of operating revenue and is greater than the minimum required reserve set by the Board of 0.50% of operating revenue. In 2019-20, the level of contingency was set at 0.75% of operating revenue. This money is set aside for unplanned needs such as unexpected enrollment increases or loss of revenues. To access contingency funds, the Board must approve an appropriation transfer of contingency funds in an official Board action. Unused contingency will carry forward as part of the Ending Fund Balance.

DISCUSSION OF REVENUES

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

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

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

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

The Oregon Department of Education issued a State School Fund (SSF) estimate for 2020-21 on February 26, 2020 based on the legislatively adopted budget of \$9.0 billion split 49%/51% between the two years of the biennium. Within the District's proposed budget, State School Fund formula revenue for 2020-21 is projected to be \$43,873,515 for the general purpose grant as shown on page 59. The SSF formula sets a cap on revenues that a public school district can keep based on student enrollment. Local property taxes, Common School Fund, State timber money and Federal forest fees are deducted from the SSF formula and reduce the amount received from the state.

The SSF formula is calculated on the larger of the current year number of students or the prior year's. Additional student weight is allowed for students who are English Language Learners (ELL), students living in poverty, students in foster care, students in pregnant and parenting programs and students receiving special education services. For 2020-21, total weighted student enrollment is estimated to be 5,005.74 based on estimates of regular enrollment and estimates of ELL, special education and poverty weights. More detail of weighted student enrollment is shown on page 60. Formula funding is based on extended ADMw which is estimated to be 5,013.87 for 2020-21.

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 2020-21 District's average teacher experience factor is calculated based on the most recent available data from 2019-20 to be 14.3 which is 2.2 greater than the State teacher experience of 12.1. The teacher experience factor may change in future estimates relative to other districts.

Net eligible transportation costs for 2020-21 home-to-school transportation and curricular field trips were estimated at \$2,313,478. These costs are 70 percent reimbursable under the State School Fund Formula and are estimated to be \$1,619,435.

Student Enrollment Estimates

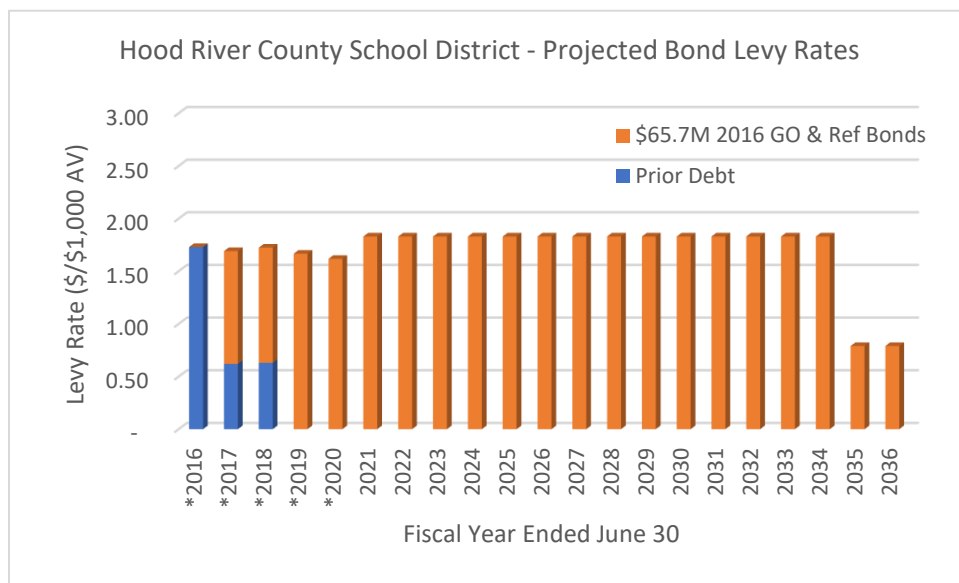
The number of students is the most important factor for a district in projecting State School Fund Formula revenue. Hood River County School District enrollment, as measured by average daily membership (ADM), is estimated to decrease by 7.48 to 3,995.8 ADM in 2020-21 based on projected enrollment as grades advance.

Property Taxes

Property taxes in the District are budgeted for 2020-21 at 5 percent over the 2019-20 operating levy with an estimated collection rate of 94.9%. Property tax rates differ across Oregon and depend on the tax rate approved by local voters and the limits established by the Oregon Constitution. Hood River County School District receives property tax revenue from properties within Hood River County. The total tax rate on any particular property is calculated by adding all of the local taxing district rates in the area. The total tax rate is then multiplied by the assessed value of the property. The assessed value is the lower of the real market value or the maximum assessed value. Measures 5 and 50 limited tax rates set by school districts. The HRCSD permanent rate is \$4.8119 per \$1,000 of the assessed value.

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

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



Local Option Levy Resources

The Hood River County School District local option levy is a property tax that provides money for school operations, including staff and programs. Under Oregon property tax law, a local option levy is the one tool the school district has to allow the community to increase funding for school operations. The Hood River County School District local option levy has been approved by voters four times beginning in 2004. In the May 2018 election, District voters approved a 5-year Local Option Renewal Levy of \$1.25/\$1,000 assessed value. This type of tax levy only applies to the gap between taxes limited by Measure 5 and those limited by Measures 47/50 and varies on a property by property basis. The amount raised for 2020-21 will not be known until November 2020, when the county assessor prepares the tax roll. Taxable assessed values (TAV) are expected to increase by the allowable three percent; however, the Measure 5 limits result in property tax compression of the local option levy, therefore, reducing the amount received. Local option taxes are compressed first, even if they are compressed to zero, before permanent taxes are compressed. This budget assumes Budget Committee and Board

approval of a minimum of \$1.20 of the \$1.25 Local Option levy limit plus receipt of the Local Option Equalization Grant from the state for 2020-21.

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

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

Year	Limit	Imposed	Collected	State Equalization Grant	Ratio of Equalization Grant to Tax Collected
Approved by voters May 15, 2018 for five years at a rate of up to \$1.25 per \$1,000.					
18-19	\$1.25	\$1.25	\$2,559,836	\$547,692	21.4%
19-20	\$1.25	\$1.20	\$2,528,608 YTD 3-31-2020	\$558,536	22.1%
20-21	\$1.25	\$1.20 Proposed	na	na	na
21-22	\$1.25	TBD	na	na	na
22-23	\$1.25	TBD	na	na	na

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

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

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

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

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

The effect of compression on the Hood River County School District's local option levy is shown in the following table beginning with the 2008-09 levy and results in a reduction to the overall imposed levy. In 2019-20, Measure 5 compression loss was 18%.

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%

Columbia Gorge Educational Service District Revenue

The District's revenue from the Columbia Gorge Educational Service District is comprised of the District's performance grant and an amount for reimbursement for services provided by the District. The total amount of the 2020-21 performance grant and reimbursement is estimated to be \$1,815,275. The efficiencies gained from the CGESD agreements allow the District to support curriculum adoption expenses, to address fiscal services' needs, provide school improvement services, provide technology support services, and provide internet connectivity and network administration services which were previously supplied through the ESD.

The District will receive services from the ESD per the adopted local service plan known as resolution services. The estimated value of these resolution services for 2020-21 is \$44,439. Resolution services include regional media services, home school and Native American support. The value of these services is shown in the CGESD budget and not the District budget.

The total of 2020-21 flow-through funds and reimbursements is budgeted to be \$1,815,275. 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 \$627,200 are estimated in the proposed budget such as E-rate recovery, interest earnings, rent of District facilities, estimated grant indirect charges, Medicaid administrative claiming revenue, expenditure reimbursements and miscellaneous revenue. Other state revenues of \$347,000 are estimated for the state long term care and treatment contract with services provided by Next Door Inc. The other federal revenue source is the teen parenting program revenue estimate of \$13,000.

Beginning Fund Balance

The General Fund beginning fund balance as of July 1, 2020, is budgeted to be \$6,593,902 or 12.8% of operating revenue. The 2020-21 proposed budget will use \$2,362,688 of beginning fund balance to fill the gap between operating requirements and operating revenue.

Transfer from Biennial Reserve

To maintain an 8.2% ending fund balance in the General Fund, this budget proposes a transfer from the Biennial Reserve in the amount of \$1,343,040 or 2.62% of operating revenue.

Unappropriated Ending Fund Balance

Unappropriated Ending Fund Balance is the amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or expended through a supplement budget during the year. Any money so designated may not be used during the budget year. The General Fund Ending Fund Balance as of June 30, 2021, is proposed to be \$4,231,214 or 8.2% of operating revenue in this budget which meets the Board's target of 8% of operating revenue, and provides funding for working capital cash flow for the following fiscal year. For this budget proposal, we are recommending that 3.2% of operating revenue be set as an amount reserved for future expenditure with the remaining 5% of operating revenue set as the unappropriated ending fund balance.

FUND DESCRIPTIONS

100 - General Fund

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

Special Revenue Funds

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

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

300 - Debt Service Fund

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

4XX - Capital Construction Fund

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

CLASSIFICATION OF REVENUES AND EXPENDITURES

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

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

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

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

The following change in reporting by function code was implemented in the 2018-19 budget to improve alignment with state reporting requirements. Within the General Fund section of the proposed budget, the following functions are cross-referenced for the reader.

Selected functions	Reported in functions below beginning in 2018-19
1282 HRVHS Alternative Education	1284 Alternative Program

CLASSIFICATION OF EXPENDITURES BY OBJECTS

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

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

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

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

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

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

Financial Information

**Hood River County School District
Schedule of Requirements by Fund
2020-21 Adopted Budget**

Fund	Staff FTE	Instruction	Support Services	Community Services	Facilities Acquisition and Construction	Debt Service	Interfund Transfers Out	Contingency	Total Appropriations	Amount Reserved for Future Expenditure	Unappropriated Ending Fund Balance	Total Requirements & EFB
General Fund	457.12	33,493,556	20,907,259	56,803	-	263,958	-	384,531	55,106,107	1,667,672	2,563,542	59,337,321
Food Service Fund	20.84	-	-	1,731,001	-	-	-	-	1,731,001	-	482,816	2,213,817
Student Body Funds	-	1,791,562	-	-	-	-	-	-	1,791,562	-	-	1,791,562
Community Education	13.03	-	-	1,203,690	-	-	-	-	1,203,690	-	-	1,203,690
Biennial Reserve	-	-	-	-	-	-	1,343,040	-	1,343,040	1,974,094	-	3,317,134
Unemployment Fund	-	-	60,000	-	-	-	-	-	60,000	-	267,248	327,248
Bus Replacement Fund	-	-	197,401	-	-	-	-	-	197,401	-	-	197,401
Grant Funds	37.72	5,537,862	3,693,831	100,000	-	-	75,000	-	9,406,693	-	-	9,406,693
Debt Service Fund	-	-	-	-	-	4,572,700	-	-	4,572,700	-	-	4,572,700
Capital Construction and Improvements	-	-	-	-	8,288,216	-	50,000	-	8,338,216	-	406,201	8,744,417
Grand Total Requirements	528.71	40,822,979	24,858,491	3,091,494	8,288,216	4,836,658	1,468,040	384,531	83,750,410	3,641,766	3,719,808	91,111,983

Hood River County School District
State School Fund Formula

	5/7/2018	5/6/2019	4/2/2020	3/25/2020	2/25/2020
	2016-17 Final	2017-18 Final	2018-19 Est	2019-20 Est \$9B	2020-21 Est \$9B
State School Fund Formula Revenues (SSF)					
Current Year Property Taxes	\$ 9,942,180	\$ 10,430,181	\$ 10,978,863	\$ 11,706,860	\$ 12,292,203
Prior Year Taxes	159,170	210,970	191,077	201,727	201,727
Payments in lieu of Property Taxes	66,771	52,420	55,969	57,515	57,515
County School Funds	-	-	-	-	-
Common School Fund	470,281	386,819	408,951	364,890	390,320
Federal Forest Fees	35,907	133,271	119,014	100,000	100,000
Subtotal Local Revenue	10,674,309	11,213,661	11,753,873	12,430,992	13,041,765
State School Fund - General Support	27,561,168	29,941,594	29,602,916	31,677,760	32,451,185
Total Revenues Covered Under SSF	\$ 38,235,477	\$ 41,155,255	\$ 41,356,790	\$ 44,108,751	\$ 45,492,949
Average Daily Membership weighted (ADMw)					
Regular ADM	4,057.51	3,998.12	4,018.44	4,003.28	3,995.80
English as a Second Language	350.62	353.76	365.11	388.03	387.80
Pregnant & Parenting Programs	5.80	2.88	5.15	2.07	2.70
Special Education - Individualized Ed Plans	446.33	439.79	442.03	440.36	439.54
Special Education - IEP above 11%	2.10	2.00	2.00	2.00	2.00
Poverty	155.91	148.13	133.28	128.56	128.32
Foster Care and Neglected/Delinquent	3.50	5.00	3.25	4.50	3.25
Remote Elementary School Correction	44.52	45.39	46.33	46.33	46.33
Small High School Correction	0.00	0.00	0.00	0.00	0.00
Total ADMw	5,066.29	4,995.07	5,015.59	5,015.13	5,005.74
Extended ADMw	5,083.29	5,066.28	5,015.58	5,015.64	5,013.87
General Purpose Grant per Student	\$ 7,245	\$ 7,870	\$ 8,021	\$ 8,481	\$ 8,750
State General Purpose Grant	\$ 36,830,278	\$ 39,870,769	\$ 40,230,060	\$ 42,537,678	\$ 43,873,515
Transportation Grant (70% of Home-to-school)	1,373,728	1,491,829	1,536,482	1,571,073	1,619,435
Total State School Fund Formula Revenues	\$ 38,204,006	\$ 41,362,598	\$ 41,766,542	\$ 44,108,751	\$ 45,492,949

Date: 2/26/2020

To: District Business Managers

Re: 2020-21 State School Fund Estimates

2019-20	2020-21	2019-21 Biennium
\$4,410,000,000	\$4,590,000,000	\$9,000,000,000
2020-21 Budget Appropriation for school districts & ESDs:		\$4,590,000,000
Oregon Revised Statute	Less Reserve Account:	(\$20,000,000)
327.008(15,16)	Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.859(b), 327.023(1)	Less Long Term Care and State Schools:	(\$11,500,000)
327.008(13)	English Language Learner Improvement Funds:	(\$6,250,000)
327.008(12)(a)(A)	Educator Advancement Fund (EAF):	(\$3,000,000)
327.008(17)	Less Small High School Grant	(\$2,500,000)
327.008(3)	Less Charter School Closure Funds	(\$300,000)
327.339	Less Local Option Equalization Grant:	(\$2,000,000)
327.008(9)	Less Office of School Facilities:	(\$4,000,000)
327.008(10)	Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
327.531	Free Lunch program:	(\$1,425,188)
Transfers/Deductions		(\$54,602,667)
State Revenue for Formula		\$4,535,397,334
District Local Revenue:		\$2,046,029,283
ESD Local Revenue:		\$139,432,480
Local Rev. for Formula (District + ESD)		\$2,185,461,763
Total Revenue For Formula		\$6,720,859,097
District Share at 95.50%		\$6,418,420,437
ESD Share at 4.50%		\$302,438,659
Other Transfers/Deductions:	327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
327.008(8)	Less Facility Grants:	(\$3,500,000)
327.008 (12)(a)-(B)	Less share of EAF	(\$8,375,000)
Districts		(\$66,875,000)
327.008(14)	Less ESD testing contract:	(\$484,000)
327.008(12)(a)-(C)	Less share of EAF	(\$8,375,000)
ESDs		(\$8,859,000)
Formula Revenue for Distribution		
School Districts		\$6,351,545,437
ESDs		\$293,579,659

Sources for 2020-21 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2019-20
11% Cap Waiver Basis:	2017-18
Poverty Basis:	December 2019
School District Funding Ratio:	1.921058952
Transportation Grant:	\$247,274,453.40
Estimated ADMr:	576,000
Estimated ADMw:	706,000
District Accrual per ADMw:	\$517
ESD Accrual per ADMw:	\$18
YCEP/JDEP amount per ADMw:	\$8,645

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

STATE SCHOOL FUND GRANT

2020-2021

Based on \$9 Billion Budget with a 49/51 split as of 2/25/2020

Hood River County, Hood River County SD - 2024

2020-2021 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$12,551,445.00
Federal Forest Fees	=	\$100,000.00
Common School Fund	=	\$390,319.95
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	=	\$13,041,764.95

2020-2021 Experience Adjustment

District Average Teacher Experience	=	14.3
State Average Teacher Experience	=	12.10
Experience Adjustment (Difference in District and State Teacher Experience)	=	2.20

2020-2021 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	=	\$2,313,478.00
Transportation per ADMr Rank		36%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		
the Transportation Grant		\$1,619,434.60

2020-2021 Extended ADMw

2020-2021 ADMw 5,005.74

2019-2020 ADMw 5,013.87

Extended ADMw 5,013.87

2020-2021 General Purpose Grant

Multiply the Teacher Experience Adjustment of 2.2 by \$25 then add \$4500 to the result = \$4,555.00
Then multiply \$4,555.00 by the Extended ADMw 5013.8733 and then by the funding ratio 1.921058951999 = \$43,873,514.88

2020-2021 Total Formula Revenue

Add the General Purpose Grant \$43,873,514.88 to the Transportation Grant \$1,619,434.60 = \$45,492,949.48

2020-2021 State School Fund Grant

Subtract the Local Revenue \$13,041,764.95 from the Total Formula Revenue \$45,492,949.48 = \$32,451,184.54

2020-2021 Rates per ADMw

General Purpose Grant per Extended ADMw = \$8,750

Total Formula Revenue per Extended ADMw = \$9,073

Charter Schools Rate(ORS 338.155) = \$8,765

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

2020-2021 Extended ADMw**Hood River County SD: District total extended ADMw for funding calculations**

	2020-2021		2019-2020	
ADMr:	3,995.80 X 1.00 =	3,995.80	4,003.28 X 1.00 =	4,003.28
Students in ESL programs:	775.60 X 0.50 =	387.80	776.05 X 0.50 =	388.03
Students in Pregnant and Parenting Programs:	2.70 X 1.00 =	2.70	2.07 X 1.00 =	2.07
498 IEP Students capped at 11% of District ADMr:	439.54 X 1.00 =	439.54	440.36 X 1.00 =	440.36
Students on IEP Above 11% of ADMr:	2.00 X 1.00 =	2.00	2.00 X 1.00 =	2.00
Students in Poverty:	513.27 X 0.25 =	128.32	514.23 X 0.25 =	128.56
Students in Foster Care and Neglected/Delinquent:	13.00 X 0.25 =	3.25	13.00 X 0.25 =	3.25
Remote Elementary School Correction:	46.33 X 1.00 =	46.33	46.33 X 1.00 =	46.33
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
	2020-2021 ADMw	5,005.74	2019-2020 ADMw	5,013.87
	Hood River County SD Extended ADMw		5,013.87	

Hood River County SD Extended ADMw	5,013.87
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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
2020-21 ADOPTED BUDGET**

	2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
FUND 100 GENERAL FUND													
Revenues													
State School Fund Formula Resources													
R1111 Current Year Taxes	10,430,181	10,978,863		11,706,860	11,706,860		12,292,203	12,292,203	12,292,203	585,343	5.0%		
R1112 Prior Year Taxes	210,970	191,077		201,727	201,727		201,727	201,727	201,727	-	0.0%		
R1114 Pmts In Lieu Of Property Taxes	52,420	55,969		57,515	57,515		57,515	57,515	57,515	-	0.0%		
R3103 Common School Fund	386,819	408,951		366,955	366,955		390,320	390,320	390,320	23,365	6.4%		
R4801 Federal Forest Fees	133,271	119,014		100,000	100,000		100,000	100,000	100,000	-	0.0%		
R3101-B State School Fund - General Support	29,599,828	29,891,986		31,998,511	31,998,511		32,243,741	32,243,741	32,243,741	245,230	0.8%		
Total State School Fund Revenues	40,813,489	41,645,859		44,431,568	44,431,568		45,285,506	45,285,506	45,285,506	853,938	1.9%		88.1%
Local Option Revenues													
R1121 Local Option Current Year	2,316,163	2,519,637		2,599,147	2,599,147		2,724,706	2,724,706	2,724,706	125,559	4.8%		
R1122 Local Option Prior Year	43,260	40,199		53,779	53,779		40,000	40,000	40,000	(13,779)	-25.6%		
R3120 Local Option Equalization Grant	556,471	-		1,106,228	1,106,228		547,692	547,692	547,692	(558,536)	-50.5%		
Total Local Option Revenues	2,915,894	2,559,836		3,759,154	3,759,154		3,312,398	3,312,398	3,312,398	(446,756)	-11.9%		6.4%
Educational Service District Revenues													
R2102-3 Education Service District Revenues	962,703	2,377,526		1,738,618	1,738,618		1,815,275	1,815,275	1,815,275	76,657	4.4%		3.5%
Other Local Revenues													
Other Local Revenues	1,063,504	1,110,950		1,014,103	1,014,103		627,200	627,200	627,200	(386,903)	-38.2%		1.2%
Other State Revenues													
Other State Revenues	586,966	728,838		596,400	596,400		347,000	347,000	347,000	(249,400)	-41.8%		0.7%
Other Federal Revenues													
Other Federal Revenues	7,351	19,744		3,248	3,248		13,000	13,000	13,000	9,752	300.2%		0.0%
Total Operating Revenues	46,349,907	48,442,753		51,543,091	51,543,091		51,400,379	51,400,379	51,400,379	(142,712)	-0.3%		100.0%

**HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET**

		2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
Expenditures														
1000	Instruction	27,673,831	28,909,988	289.49	32,247,258	32,247,258	304.60	33,493,556	33,493,556	33,493,556	1,246,297	3.9%	304.60	60.8%
2000	Support Services	17,068,619	18,420,838	142.86	19,845,301	19,845,301	150.02	20,907,259	20,907,259	20,907,259	1,061,958	5.4%	152.02	37.9%
3000	Community Services	-	-	-	-	-	-	56,803	56,803	56,803	56,803	na	0.50	0.1%
5000	Debt Service	262,120	262,830	-	263,443	263,443	-	263,958	263,958	263,958	516	0.2%	-	0.5%
6000	Contingency	-	-	-	-	-	-	384,531	384,531	384,531	384,531	na	-	0.7%
	Total Operating Requirements	45,004,570	47,593,656	432.35	52,356,002	52,356,002	454.62	55,106,107	55,106,107	55,106,107	2,750,105	5.3%	457.12	100.0%
Excess of Revenues Over/Under Expenditures		1,345,336	849,097		(812,911)	(812,911)		(3,705,728)	(3,705,728)	(3,705,728)	(2,892,817)	355.9%		
Other Financing Sources/Uses														
R5200	Interfund Transfers In	-	750,000		1,448,113	1,448,113		1,343,040	1,343,040	1,343,040	(105,073)	-7.3%		
R5300	Sale of or Compensatory Loss	-	-		3,558	3,558		-	-	-	(3,558)	-100.0%		
R5305	Sale of Equipment	9,554	-		3,397	3,397		-	-	-	(3,397)	-100.0%		
5200	Interfund Transfers Out	(3,887,147)	(59,604)		(804,121)	(804,121)		-	-	-	804,121	-100.0%		
	Net Change in Fund Balance	(2,532,257)	1,539,494		(161,965)	(161,965)		(2,362,688)	(2,362,688)	(2,362,688)	(2,200,723)	1358.8%		
	Beginning Fund Balance	7,975,592	5,443,336		6,982,830	6,982,830		6,593,902	6,593,902	6,593,902	(388,928)	-5.6%		
	Ending Fund Balance	5,443,336	6,982,830		6,820,864	6,820,864		4,231,214	4,231,214	4,231,214	(2,589,650)	-38.0%		
	Amount Reserved for Future Expenditure	-	-		-	-		1,667,672	1,667,672	1,667,672	1,667,672	na		
	Unappropriated Ending Fund Balance	5,443,336	6,982,830		6,820,864	6,820,864		2,563,542	2,563,542	2,563,542	(4,257,322)	-62.4%		

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

Ending Fund Balance as % of Operating Revenue	11.7%	14.4%	13.2%	13.2%	8.2%	8.2%	8.2%
Board Target %	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%

**HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET**

	2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
FUND 100 GENERAL FUND													
EXPENDITURES BY OBJECT CLASSIFICATION													
100 Salaries	23,452,137	24,966,890	432.34	26,865,054	26,865,054	454.61	28,360,978	28,360,978	28,360,978	1,495,924	5.6%	457.11	51.5%
200 Associated Payroll Costs	14,517,017	15,232,834		17,476,027	17,476,027		18,586,232	18,586,232	18,586,232	1,110,205	6.4%		33.7%
300 Purchased Services	3,445,572	3,846,958		4,661,316	4,661,316		4,287,961	4,287,961	4,287,961	(373,355)	-8.0%		7.8%
400 Supplies And Materials	2,459,831	2,739,786		2,588,765	2,588,765		2,622,648	2,622,648	2,622,648	33,883	1.3%		4.8%
500 Capital Outlay	481,153	119,062		13,326	13,326		52,173	52,173	52,173	38,847	291.5%		0.1%
600 Other Goods & Services	648,860	688,126		751,513	751,513		811,584	811,584	811,584	60,071	8.0%		1.5%
700 Transfers	3,887,147	59,604		804,121	804,121		-	-	-	(804,121)	-100.0%		0.0%
800 Other Use Of Funds - Contingency	-	-		-	-		384,531	384,531	384,531	384,531	na		0.7%
Total Expenditures	48,891,718	47,653,259	432.34	53,160,123	53,160,123	454.61	55,106,107	55,106,107	55,106,107	1,945,984	3.7%	457.11	100.0%
Total Ending Fund Balance	5,443,336	6,982,830		6,820,864	6,820,864		4,231,214	4,231,214	4,231,214	(2,589,650)	-38.0%		
Amount Reserved for Future Expenditure	-	-		-	-		1,667,672	1,667,672	1,667,672	1,667,672	na		
Total Unappropriated Ending Fund Balance	5,443,336	6,982,830		6,820,864	6,820,864		2,563,542	2,563,542	2,563,542	(4,257,322)	-62.4%		

**HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET**

	2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
FUND 100 GENERAL FUND													
RESOURCES													
LOCAL REVENUE SOURCES													
R1111 Current Year Taxes	10,430,181	10,978,863		11,706,860	11,706,860		12,292,203	12,292,203	12,292,203	585,343	5.0%		
R1112 Prior Year Taxes	210,970	191,077		201,727	201,727		201,727	201,727	201,727	-	0.0%		
R1114 Pmts In Lieu Of Property Taxes	52,420	55,969		57,515	57,515		57,515	57,515	57,515	-	0.0%		
R1121 Local Option Current Year	2,316,163	2,519,637		2,599,147	2,599,147		2,724,706	2,724,706	2,724,706	125,559	4.8%		
R1122 Local Option Prior Year	43,260	40,199		53,779	53,779		40,000	40,000	40,000	(13,779)	-25.6%		
R1321 Tuition From Individuals	44,790	27,900		51,759	51,759		37,200	37,200	37,200	(14,559)	-28.1%		
R1411 Transportation Fees	56,282	65,017		59,175	59,175		50,000	50,000	50,000	(9,175)	-15.5%		
R1510 Interest Earned	365,323	450,302		365,060	365,060		200,000	200,000	200,000	(165,060)	-45.2%		
R1510B PERS Bond Interest Earned	20,706	31,190		26,741	26,741		20,000	20,000	20,000	(6,741)	-25.2%		
R1911 Rentals-Buildings	53,539	65,517		51,235	51,235		35,000	35,000	35,000	(16,235)	-31.7%		
R1912 Rentals-Equip	800	135		-	-		-	-	-	-	na		
R1913 Rentals-Services	11,496	9,298		6,829	6,829		5,000	5,000	5,000	(1,829)	-26.8%		
R1960 Expenditure Reimbursement	173,396	73,083		16,594	16,594		20,000	20,000	20,000	3,406	20.5%		
R1966 E-Rate Recovery	86,083	81,989		66,192	66,192		50,000	50,000	50,000	(16,192)	-24.5%		
R1980 Grant Indirect Charges	141,236	201,444		214,560	214,560		100,000	100,000	100,000	(114,560)	-53.4%		
R1990 Miscellaneous Revenues	100,664	93,985		132,771	132,771		100,000	100,000	100,000	(32,771)	-24.7%		
R1991 Medicaid Admin	9,188	11,091		23,186	23,186		10,000	10,000	10,000	(13,186)	-56.9%		
Total Local Revenue Sources	14,116,498	14,896,695		15,633,131	15,633,131		15,943,351	15,943,351	15,943,351	310,220	2.0%		30.2%
INTERMEDIATE REVENUE SOURCES													
R2102 Education Service District Rev	809,500	830,887		923,618	923,618		911,260	911,260	911,260	(12,358)	-1.3%		
R2102A Education Service District Rev-Invc	153,203	1,546,639		815,000	815,000		904,015	904,015	904,015	89,015	10.9%		
Total Intermediate Revenue Sources	962,703	2,377,526		1,738,618	1,738,618		1,815,275	1,815,275	1,815,275	76,657	4.4%		3.4%

**HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET**

	2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
STATE REVENUE SOURCES													
R3101 Basic School Support	27,347,227	27,031,057		28,997,771	28,997,771		32,243,741	32,243,741	32,243,741	3,245,970	11.2%		
R3101B PERS Bond Trustee/SSF	2,252,601	2,361,758		2,472,075	2,472,075		-	-	-	(2,472,075)	-100.0%		
R3101R SSF Prior Year Reconciliation	-	499,171		528,665	528,665		-	-	-	(528,665)	-100.0%		
R3103 Common School Fund	386,819	408,951		366,955	366,955		390,320	390,320	390,320	23,365	6.4%		
R3120 Local Option Equalization	556,471	-		1,106,228	1,106,228		547,692	547,692	547,692	(558,536)	-50.5%		
R3205 LTCT NDI Long Term Care	586,966	678,000		570,800	570,800		347,000	347,000	347,000	(223,800)	-39.2%		
R3299 Other Restricted Grants In Aid	-	50,838		25,600	25,600		-	-	-	(25,600)	-100.0%		
Total State Revenue Sources	31,130,084	31,029,775		34,068,094	34,068,094		33,528,753	33,528,753	33,528,753	(539,341)	-1.6%		63.6%
FEDERAL SOURCES													
R4537 Teen Parenting	7,351	19,744		3,248	3,248		13,000	13,000	13,000	9,752	300.2%		
R4801 Federal Forest Fees	133,271	119,014		100,000	100,000		100,000	100,000	100,000	-	0.0%		
Total Federal Sources	140,622	138,758		103,248	103,248		113,000	113,000	113,000	9,752	9.4%		0.2%
INTERFUND TRANSFERS													
R5200 Interfund Transfers	-	750,000		1,448,113	1,448,113		1,343,040	1,343,040	1,343,040	(105,073)	-7.3%		
SALE OF FIXED ASSETS													
R5300 Sale of or Compensatory Loss	-	-		3,558	3,558		-	-	-	(3,558)	-100.0%		
R5305 Sale of Equipment	9,554	-		3,397	3,397		-	-	-	(3,397)	-100.0%		
SUBTOTAL RESOURCES	46,359,461	49,192,753		52,998,158	52,998,158		52,743,419	52,743,419	52,743,419	(254,739)	-0.5%		100.0%
R5400 Beginning Fund Balance	7,975,592	5,443,336		6,982,830	6,982,830		6,593,902	6,593,902	6,593,902	(388,928)	-5.6%		
TOTAL RESOURCES	54,335,053	54,636,089		59,980,987	59,980,987		59,337,321	59,337,321	59,337,321	(643,666)	-1.1%		

**HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET**

	2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
EXPENDITURES BY FUNCTION													
INSTRUCTION - REGULAR PROGRAMS													
1111 Elementary K-5 (K-3 In Prior Yrs)	8,937,697	9,401,054	90.72	10,537,462	10,537,462	100.04	11,664,897	11,664,897	11,664,897	1,127,436	10.7%	100.04	
1121 Middle School Programs	4,951,432	5,179,960	47.46	5,910,909	5,910,909	52.38	6,296,952	6,296,952	6,296,952	386,043	6.5%	52.38	
1122 Middle/Extracurricular	29,980	53,500	0.24	57,775	57,775	-	62,647	62,647	62,647	4,873	8.4%	-	
1131 High School Programs	6,424,693	6,795,615	64.02	7,296,784	7,296,784	64.25	7,199,464	7,199,464	7,199,464	(97,320)	-1.3%	64.25	
1132 High School Extracurricular	605,888	651,049	1.00	662,579	662,579	1.00	702,785	702,785	702,785	40,206	6.1%	1.00	
1140 Pre-Kindergarten Programs	-	-	-	210,473	210,473	-	3,504	3,504	3,504	(206,970)	-98.3%	-	
1210 Talented & Gifted Program	26,660	29,613	-	25,207	25,207	-	25,974	25,974	25,974	768	3.0%	-	
1221 Therapeutic Learning Ctr (prev 1223)	238,616	205,813	3.07	302,825	302,825	4.06	344,036	344,036	344,036	41,210	13.6%	4.06	
1229 Structured Learning Center (prev 1222)	1,095,157	1,080,380	20.35	1,104,331	1,104,331	18.48	1,060,855	1,060,855	1,060,855	(43,476)	-3.9%	18.48	
1250 Resource Rooms	2,015,476	1,966,135	25.67	2,238,790	2,238,790	26.88	2,347,180	2,347,180	2,347,180	108,390	4.8%	26.88	
1260 Treatment & Habilitation (prev 1230)	288,557	338,050	3.50	375,978	375,978	3.50	385,283	385,283	385,283	9,305	2.5%	3.50	
1271 Remediation	572,860	584,238	6.50	629,879	629,879	6.38	658,050	658,050	658,050	28,172	4.5%	6.38	
1281 Tuition Reimb, Students	20,818	20,120	-	15,963	15,963	-	16,282	16,282	16,282	319	2.0%	-	
1282 HRVHS Alt Ed (ref 1284)	130,201	-	-	-	-	-	-	-	-	-	na	-	
1284 Alternative Program (prev 1282)	63,977	277,821	2.75	442,613	442,613	3.88	466,592	466,592	466,592	23,979	5.4%	3.88	
1290 Positive Behavior Support/RTI	203,364	400,089	5.99	467,530	467,530	5.40	429,843	429,843	429,843	(37,687)	-8.1%	5.40	
1291 English Second Language Program	1,511,455	1,297,704	18.22	1,419,915	1,419,915	18.35	1,481,618	1,481,618	1,481,618	61,703	4.3%	18.35	
1292 Teen Parent Program	1,897	1,154	-	1,561	1,561	-	1,596	1,596	1,596	36	2.3%	-	
1296 Tutoring	26,836	17,997	-	32,966	32,966	-	33,697	33,697	33,697	731	2.2%	-	
1299 Other - Long Term Care & Treatment	528,269	609,696	-	513,720	513,720	-	312,300	312,300	312,300	(201,420)	-39.2%	-	
Total Instruction - Regular Programs	27,673,831	28,909,988	289.49	32,247,258	32,247,258	304.60	33,493,556	33,493,556	33,493,556	1,246,297	3.9%	304.60	60.8%

**HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET**

		2017-18	2018-19	18-19	2019-20	2019-20	19-20	2020-21	2020-21	2020-21	Incr(Decr)	% Chg	20-21	% of
		Actual	Actual	FTE	Budget	Projected	FTE	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
SUPPORT SERVICES														
2110	Attendance & Social Work Services	50,000	50,000	-	51,500	51,500	-	52,530	52,530	52,530	1,030	2.0%	-	
2122	Counseling Services (prev 2112)	1,210,409	1,336,624	12.89	1,374,775	1,374,775	12.89	1,443,967	1,443,967	1,443,967	69,192	5.0%	12.89	
2134	Nurse Services (prev 2130)	71,010	72,499	-	81,219	81,219	-	82,843	82,843	82,843	1,624	2.0%	-	
2139	Other Health Services (prev 2123)	24,729	12,195	0.19	19,853	19,853	0.19	19,834	19,834	19,834	(19)	-0.1%	0.19	
2140	Psychological Services (prev 2133/2142)	183,666	267,438	2.25	342,417	342,417	2.00	308,866	308,866	308,866	(33,551)	-9.8%	2.00	
2152	Speech Pathology Service	389,253	446,725	4.00	496,862	496,862	4.00	514,866	514,866	514,866	18,004	3.6%	4.00	
2191	Special Education Admin	266,068	292,291	1.70	361,203	361,203	2.95	453,221	453,221	453,221	92,018	25.5%	2.95	
2210	Instruction Improvement	396,654	445,587	3.00	600,362	600,362	2.90	541,990	541,990	541,990	(58,371)	-9.7%	2.90	
2212	Inst/Curr Development	14,219	56,571	-	24,326	24,326	-	59,358	59,358	59,358	35,031	144.0%	-	
2218	Accreditation	5,126	1,200	-	1,200	1,200	-	955	955	955	(245)	-20.4%	-	
2219	Oth Improvement of Instruction	-	108,928	0.50	143,810	143,810	0.90	324,892	324,892	324,892	181,081	125.9%	1.90	
2222	Library Services	457,235	434,053	7.13	458,010	458,010	7.12	487,420	487,420	487,420	29,410	6.4%	7.12	
2223	Multimedia Services	-	9,211	-	11,325	11,325	-	12,152	12,152	12,152	827	7.3%	-	
2230	Assessment & Testing	31,686	30,693	-	24,310	24,310	-	16,022	16,022	16,022	(8,289)	-34.1%	-	
2240	Instructional Staff Development	313,761	318,697	-	369,577	369,577	-	544,347	544,347	544,347	174,770	47.3%	-	
2242	Professional Development-Admin	10,426	5,338	-	7,881	7,881	-	9,788	9,788	9,788	1,906	24.2%	-	
2310	Board of Education Services	202,343	452,408	-	540,251	540,251	-	558,965	558,965	558,965	18,713	3.5%	-	
2321	Office of the Superintendent	358,646	412,316	2.00	429,275	429,275	2.00	542,977	542,977	542,977	113,702	26.5%	3.00	
2410	Office of the Principal	3,067,958	3,211,072	27.64	3,968,786	3,968,786	31.04	4,063,797	4,063,797	4,063,797	95,011	2.4%	31.04	
2431	Athletic Director	143,832	165,001	1.00	176,298	176,298	1.00	181,446	181,446	181,446	5,148	2.9%	1.00	
2510	Director of Business Support	261,052	280,680	1.00	308,378	308,378	1.00	315,084	315,084	315,084	6,706	2.2%	1.00	
2520	Fiscal Services (incl 2523, 2524, 2529)	394,195	410,900	4.50	439,225	439,225	5.50	513,256	513,256	513,256	74,032	16.9%	5.50	
2542	Care & Upkeep of Buildings	4,246,590	4,511,217	32.81	4,692,692	4,692,692	34.81	4,851,842	4,851,842	4,851,842	159,150	3.4%	34.81	
2543	Care & Upkeep of Grounds	120,248	15,500	1.00	-	-	-	21,363	21,363	21,363	21,363	na	-	
2544	District-Wide Maintenance	-	951	-	3,414	3,414	-	4,804	4,804	4,804	1,390	40.7%	-	
2546	Campus Security	47,264	48,882	1.00	102,150	102,150	2.00	106,382	106,382	106,382	4,232	4.1%	2.00	
2551	Transportation Direction	191,377	201,513	2.00	213,171	213,171	2.00	242,135	242,135	242,135	28,964	13.6%	2.00	
2552	Student Transportation	2,243,025	1,991,916	23.75	1,989,688	1,989,688	22.09	2,029,650	2,029,650	2,029,650	39,963	2.0%	22.09	
2640	Human Resources (prev 2211)	442,262	483,743	3.00	570,406	570,406	3.00	573,074	573,074	573,074	2,668	0.5%	3.00	
2660	Technology Services (prev 2661)	1,707,278	2,196,938	11.00	1,817,967	1,817,967	12.00	1,803,289	1,803,289	1,803,289	(14,678)	-0.8%	12.00	
2690	Facilities Scheduling Coordination	47,129	43,874	0.50	54,970	54,970	0.63	56,145	56,145	56,145	1,175	2.1%	0.63	
2700	Supp Retirement Program	171,181	105,873	-	170,000	170,000	-	170,000	170,000	170,000	-	0.0%	-	
Total Support Services		17,068,619	18,420,838	142.86	19,845,301	19,845,301	150.02	20,907,259	20,907,259	20,907,259	1,061,958	5.4%	152.02	37.9%
COMMUNITY SERVICES														
3310	Direction of Community Services	-	-	-	-	-	-	56,803	56,803	56,803	56,803	na	0.50	
Total Community Services		-	-	-	-	-	-	56,803	56,803	56,803	56,803	na	0.50	0.1%

HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET

		2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
DEBT SERVICE														
5110	Long Term Debt Service	262,120	262,830	-	263,443	263,443	-	263,958	263,958	263,958	516	0.2%	-	
	Total Debt Service	262,120	262,830	-	263,443	263,443	-	263,958	263,958	263,958	516	0.2%	-	0.5%
INTERFUND TRANSFERS														
5200	Interfund Transfers	3,887,147	59,604	-	804,121	804,121	-	-	-	-	(804,121)	-100.0%	-	
	Total Interfund Transfers	3,887,147	59,604	-	804,121	804,121	-	-	-	-	(804,121)	-100.0%	-	0.0%
CONTINGENCIES														
6100	Contingencies	-	-	-	-	-	-	384,531	384,531	384,531	384,531	na	-	
	Total Contingencies	-	-	-	-	-	-	384,531	384,531	384,531	384,531	na	-	0.7%
Total Expenditures		48,891,718	47,653,259	432.35	53,160,123	53,160,123	454.62	55,106,107	55,106,107	55,106,107	1,945,984	3.7%	457.12	100.0%
Total Ending Fund Balance		5,443,336	6,982,830		6,820,864	6,820,864		4,231,214	4,231,214	4,231,214	(2,589,650)	-38.0%		
Amount Reserved for Future Expenditure		-	-		-	-		1,667,672	1,667,672	1,667,672	1,667,672	na		
Unappropriated Ending Fund Balance		5,443,336	6,982,830		6,820,864	6,820,864		2,563,542	2,563,542	2,563,542	(4,257,322)	-62.4%		

**HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET**

	2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
FUND 100 GENERAL FUND BY OBJECT													
100 Salaries													
111 Licensed Salaries	14,575,746	15,367,457	234.87	16,403,223	16,403,223	248.19	17,180,339	17,180,339	17,180,339	777,116	4.7%	248.19	31.2%
112 Classified Salaries	5,371,887	5,703,961	174.58	6,262,465	6,262,465	181.97	6,470,022	6,470,022	6,470,022	207,556	3.3%	182.97	11.7%
113 Administrators	1,702,847	1,939,669	17.65	2,279,918	2,279,918	21.45	2,380,462	2,380,462	2,380,462	100,543	4.4%	21.45	4.3%
114 Managerial-Classified	237,124	245,418	3.00	257,463	257,463	3.00	384,390	384,390	384,390	126,927	49.3%	4.50	0.7%
117 Unused Leave Beg FY20 (Formerly Mechanics)	94,113	98,800	2.00	-	-	-	-	-	-	-	na	-	0.0%
118 Field Trips	28,854	37,880	-	12,113	12,113	-	27,634	27,634	27,634	15,520	128.1%	-	0.1%
119 Activity Trips	29,070	35,141	-	32,688	32,688	-	31,879	31,879	31,879	(810)	-2.5%	-	0.1%
121 Substitute Licensed	565,383	550,680	-	477,081	477,081	-	571,432	571,432	571,432	94,351	19.8%	-	1.0%
122 Substitute Classified	141,630	168,438	-	154,591	154,591	-	260,378	260,378	260,378	105,788	68.4%	-	0.5%
130 Other Pay	283,803	310,471	-	416,503	416,503	-	472,195	472,195	472,195	55,692	13.4%	-	0.9%
132 Overtime Salaries	14,045	44,864	-	77,426	77,426	-	52,907	52,907	52,907	(24,519)	-31.7%	-	0.1%
141 Extra or Ext Duty Contr	108,506	154,778	-	180,136	180,136	-	190,703	190,703	190,703	10,567	5.9%	-	0.3%
144 Extra Duty Athletics	299,130	309,335	0.24	311,446	311,446	-	338,638	338,638	338,638	27,193	8.7%	-	0.6%
Total General Fund Salaries	23,452,137	24,966,890	432.34	26,865,054	26,865,054	454.61	28,360,978	28,360,978	28,360,978	1,495,924	5.6%	457.11	51.5%
200 Associated Payroll Costs													
211 Pers Contribution T1/T2	1,689,089	1,680,698		2,162,408	2,162,408		2,108,447	2,108,447	2,108,447	(53,961)	-2.5%		3.8%
212 Pers Pick-Up	1,307,129	1,381,342		1,510,424	1,510,424		1,657,558	1,657,558	1,657,558	147,135	9.7%		3.0%
213 Pers/Bond	2,073,064	2,153,013		2,417,433	2,417,433		2,667,536	2,667,536	2,667,536	250,103	10.3%		4.8%
216 Pers Contribution OPSRP	1,209,211	1,342,680		2,163,040	2,163,040		2,558,640	2,558,640	2,558,640	395,600	18.3%		4.6%
220 FICA	1,736,920	1,842,106		1,987,846	1,987,846		2,148,105	2,148,105	2,148,105	160,260	8.1%		3.9%
231 Worker's Comp	186,221	175,619		178,831	178,831		175,986	175,986	175,986	(2,845)	-1.6%		0.3%
240 Health Insurance	5,949,268	6,307,963		6,626,399	6,626,399		6,840,681	6,840,681	6,840,681	214,282	3.2%		12.4%
242 Retiree Veba	17,500	-		35,000	35,000		35,000	35,000	35,000	-	0.0%		0.1%
245 Employer Paid TSA	165,475	212,323		225,013	225,013		222,323	222,323	222,323	(2,690)	-1.2%		0.4%
246 Life & Long term Disability Insurance	29,459	31,216		34,634	34,634		36,956	36,956	36,956	2,322	6.7%		0.1%
270 Post Retirement Health Benefits	153,681	105,873		135,000	135,000		135,000	135,000	135,000	-	0.0%		0.2%
Total GF Assoc Payroll Costs	14,517,017	15,232,834		17,476,027	17,476,027		18,586,232	18,586,232	18,586,232	1,110,205	6.4%		33.7%
Associated Payroll Costs as % of Salaries	62%	61%		65%	65%		66%	66%	66%				
Compensation as % of Operating Requirements	84%	84%		85%	85%		85%	85%	85%				
300 Purchased Services													
Total Purchased Services	3,445,572	3,846,958		4,661,316	4,661,316		4,287,961	4,287,961	4,287,961	(373,355)	-8.0%		7.8%
400 Supplies and Materials													
Total Supplies and Materials	2,459,831	2,739,786		2,588,765	2,588,765		2,622,648	2,622,648	2,622,648	33,883	1.3%		4.8%
500 Capital Outlay													
Total Capital Outlay	481,153	119,062		13,326	13,326		52,173	52,173	52,173	38,847	291.5%		0.1%
600 Other Objects													
Total Other Objects	648,860	688,126		751,513	751,513		811,584	811,584	811,584	60,071	8.0%		1.5%

**HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET**

	2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
710 Transfers Out	3,887,147	59,604		804,121	804,121		-	-	-	(804,121)	-100.0%		0.0%
810 Contingency	-	-		-	-		384,531	384,531	384,531	384,531	na		0.7%
Total General Fund Expenditures	48,891,718	47,653,259	432.34	53,160,123	53,160,123	454.61	55,106,107	55,106,107	55,106,107	1,945,984	3.7%	457.11	100.0%

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
1111-ELEMENTARY K-5	8,937,697	9,401,054	90.72	10,537,462	100.04	11,664,897	11,664,897	11,664,897	100.04
111 - LICENSED SALARIES	4,866,183	5,264,864	82.50	5,751,065	90.50	6,114,012	6,114,012	6,114,012	90.50
112 - CLASSIFIED SALARIES	274,506	240,338	8.22	261,251	9.54	282,855	282,855	282,855	9.54
121 - SUBSTITUTE LICENSED	188,958	226,091	-	158,286	-	189,498	189,498	189,498	-
122 - SUBSTITUTE CLASSIFIED	37,599	52,639	-	44,350	-	48,745	48,745	48,745	-
130 - OTHER PAY	23,980	24,790	-	50,163	-	48,092	48,092	48,092	-
132 - OVERTIME SALARIES	474	1,119	-	626	-	559	559	559	-
141 - EXTRA OR EXT DUTY CONTR	782	1,592	-	1,628	-	1,755	1,755	1,755	-
211 - PERS T1/T2	405,303	399,901	-	569,658	-	531,053	531,053	531,053	-
212 - PERS PICK-UP	309,016	328,610	-	356,738	-	399,361	399,361	399,361	-
213 - PERS/BOND	497,312	515,182	-	588,562	-	633,757	633,757	633,757	-
216 - PERS OPSRP	280,537	319,126	-	506,012	-	585,822	585,822	585,822	-
220 - FICA WITHHOLDING	407,689	435,510	-	464,211	-	510,601	510,601	510,601	-
231 - WORKER'S COMP	26,957	25,114	-	26,829	-	25,978	25,978	25,978	-
240 - HEALTH INSURANCE	1,302,538	1,385,709	-	1,505,903	-	1,588,552	1,588,552	1,588,552	-
245 - EMPLOYER PAID TSA	33,350	36,175	-	38,154	-	39,150	39,150	39,150	-
246 - LIFE & LT DISABILITY INS	1,025	848	-	945	-	998	998	998	-
322 - CONTRACTED REPAIRS	-	-	-	-	-	743	743	743	-
341 - TRAVEL, LOCAL IN-DISTRICT	1,231	488	-	312	-	447	447	447	-
342 - TRAVEL, OUT OF-DISTRICT	1,082	890	-	878	-	1,181	1,181	1,181	-
389 - OTHER PROF/TECH SERVICES	-	56	-	-	-	-	-	-	-
410 - SUPPLIES	50,937	94,264	-	115,578	-	131,855	131,855	131,855	-
413 - ADDITIONAL WORKBOOKS	3,059	3,833	-	2,134	-	5,226	5,226	5,226	-
420 - TEXTBOOKS	171,314	7,279	-	9,650	-	509,936	509,936	509,936	-
460 - NON-CONSUMABLE MATERIALS	25,813	(177)	-	65,321	-	5,094	5,094	5,094	-
470 - COMPUTER SOFTWARE	26,049	34,705	-	16,969	-	7,426	7,426	7,426	-
640 - DUES AND FEES	2,003	2,108	-	2,237	-	2,202	2,202	2,202	-
1121-MIDDLE/PROGRAM	4,951,432	5,179,960	47.46	5,910,909	52.38	6,296,952	6,296,952	6,296,952	52.38
111 - LICENSED SALARIES	2,768,474	2,959,899	44.50	3,219,840	47.50	3,361,308	3,361,308	3,361,308	47.50
112 - CLASSIFIED SALARIES	62,162	62,238	2.96	130,932	4.88	139,580	139,580	139,580	4.88
121 - SUBSTITUTE LICENSED	144,352	85,305	-	91,712	-	100,339	100,339	100,339	-
122 - SUBSTITUTE CLASSIFIED	27,095	30,143	-	9,454	-	19,255	19,255	19,255	-
130 - OTHER PAY	14,252	13,237	-	17,760	-	12,818	12,818	12,818	-
132 - OVERTIME SALARIES	152	312	-	899	-	704	704	704	-
141 - EXTRA OR EXT DUTY CONTR	21,829	18,651	-	20,601	-	22,085	22,085	22,085	-
211 - PERS T1/T2	233,534	235,968	-	288,000	-	297,260	297,260	297,260	-
212 - PERS PICK-UP	168,638	170,918	-	199,566	-	214,366	214,366	214,366	-
213 - PERS/BOND	265,035	262,862	-	310,292	-	346,482	346,482	346,482	-
216 - PERS OPSRP	144,876	147,785	-	265,830	-	315,281	315,281	315,281	-
220 - FICA WITHHOLDING	228,110	235,816	-	260,751	-	279,242	279,242	279,242	-
231 - WORKER'S COMP	15,158	13,636	-	14,898	-	14,209	14,209	14,209	-
240 - HEALTH INSURANCE	719,169	767,354	-	846,583	-	873,419	873,419	873,419	-
245 - EMPLOYER PAID TSA	20,562	22,072	-	21,833	-	21,750	21,750	21,750	-
246 - LIFE & LT DISABILITY INS	303	250	-	440	-	465	465	465	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
318 - STAFF DVLPMNT-NONINSTRUC	-	911	-	673	-	686	686	686	-
322 - CONTRACTED REPAIRS	-	-	-	2,708	-	6,191	6,191	6,191	-
341 - TRAVEL, LOCAL IN-DISTRICT	10	-	-	-	-	-	-	-	-
342 - TRAVEL, OUT OF-DISTRICT	255	-	-	-	-	-	-	-	-
389 - OTHER PROF/TECH SERVICES	-	462	-	-	-	-	-	-	-
410 - SUPPLIES	28,171	45,010	-	65,566	-	66,339	66,339	66,339	-
420 - TEXTBOOKS	22,744	49,559	-	35,584	-	192,180	192,180	192,180	-
460 - NON-CONSUMABLE MATERIALS	26,390	5,520	-	52,432	-	12,038	12,038	12,038	-
470 - COMPUTER SOFTWARE	39,324	51,170	-	53,618	-	-	-	-	-
640 - DUES AND FEES	838	882	-	936	-	955	955	955	-
1122-MIDDLE/EXTRACURRICULAR	29,980	53,500	0.24	57,775	-	62,647	62,647	62,647	-
121 - SUBSTITUTE LICENSED	-	916	-	517	-	578	578	578	-
130 - OTHER PAY	-	280	-	380	-	388	388	388	-
144 - EXTRA DUTY ATHLETICS	24,555	42,468	0.24	43,522	-	44,401	44,401	44,401	-
211 - PERS T1/T2	290	917	-	1,809	-	-	-	-	-
212 - PERS PICK-UP	833	1,469	-	1,945	-	2,722	2,722	2,722	-
213 - PERS/BOND	1,007	1,965	-	2,692	-	4,310	4,310	4,310	-
216 - PERS OPSRP	1,292	2,008	-	3,410	-	6,614	6,614	6,614	-
220 - FICA WITHHOLDING	1,841	3,276	-	3,200	-	3,471	3,471	3,471	-
231 - WORKER'S COMP	118	186	-	258	-	164	164	164	-
245 - EMPLOYER PAID TSA	30	-	-	19	-	-	-	-	-
246 - LIFE & LT DISABILITY INS	14	16	-	24	-	-	-	-	-
1131-HS PROGRAMS	6,424,693	6,795,615	64.02	7,296,784	64.25	7,199,464	7,199,464	7,199,464	64.25
111 - LICENSED SALARIES	3,480,994	3,648,177	53.83	3,707,743	54.00	3,836,226	3,836,226	3,836,226	54.00
112 - CLASSIFIED SALARIES	293,586	285,804	10.19	313,020	10.25	323,732	323,732	323,732	10.25
121 - SUBSTITUTE LICENSED	88,161	100,281	-	79,669	-	86,247	86,247	86,247	-
122 - SUBSTITUTE CLASSIFIED	4,681	14,451	-	11,361	-	18,689	18,689	18,689	-
130 - OTHER PAY	36,781	32,676	-	26,018	-	24,521	24,521	24,521	-
132 - OVERTIME SALARIES	129	156	-	10,632	-	34	34	34	-
141 - EXTRA OR EXT DUTY CONTR	1,600	11,601	-	12,541	-	12,809	12,809	12,809	-
211 - PERS T1/T2	363,928	354,050	-	423,711	-	440,054	440,054	440,054	-
212 - PERS PICK-UP	224,601	230,452	-	222,499	-	238,822	238,822	238,822	-
213 - PERS/BOND	359,710	364,575	-	369,545	-	407,118	407,118	407,118	-
216 - PERS OPSRP	159,545	174,992	-	258,732	-	304,500	304,500	304,500	-
220 - FICA WITHHOLDING	290,883	303,435	-	308,631	-	327,837	327,837	327,837	-
231 - WORKER'S COMP	19,396	18,566	-	17,807	-	16,805	16,805	16,805	-
240 - HEALTH INSURANCE	905,401	961,624	-	959,642	-	976,477	976,477	976,477	-
245 - EMPLOYER PAID TSA	27,220	27,297	-	27,931	-	28,047	28,047	28,047	-
246 - LIFE & LT DISABILITY INS	1,078	1,011	-	1,183	-	1,165	1,165	1,165	-
312 - WORK SHOPS/INSTR PRO IMPR	165	-	-	-	-	-	-	-	-
322 - CONTRACTED REPAIRS	2,862	834	-	2,210	-	6,367	6,367	6,367	-
341 - TRAVEL, LOCAL IN-DISTRICT	-	-	-	-	-	235	235	235	-
342 - TRAVEL, OUT OF-DISTRICT	2,582	2,433	-	1,374	-	1,094	1,094	1,094	-
353 - POSTAGE	8,620	12,826	-	6,435	-	15,918	15,918	15,918	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
389 - OTHER PROF/TECH SERVICES	-	243	-	-	-	-	-	-	-
410 - SUPPLIES	60,617	66,546	-	75,758	-	86,872	86,872	86,872	-
420 - TEXTBOOKS	20,692	106,493	-	221,467	-	16,337	16,337	16,337	-
460 - NON-CONSUMABLE MATERIALS	14,723	9,258	-	58,001	-	10,466	10,466	10,466	-
470 - COMPUTER SOFTWARE	55,963	40,084	-	179,627	-	18,209	18,209	18,209	-
540 - DEPR EQUIPMENT (>\$5,000)	-	26,865	-	-	-	-	-	-	-
640 - DUES AND FEES	772	887	-	1,248	-	880	880	880	-
1132-HS EXTRACURRICULAR	605,888	651,049	1.00	662,579	1.00	702,785	702,785	702,785	1.00
111 - LICENSED SALARIES	61,126	64,042	1.00	67,215	1.00	70,324	70,324	70,324	1.00
112 - CLASSIFIED SALARIES	95	51	-	66	-	63	63	63	-
121 - SUBSTITUTE LICENSED	23,144	18,577	-	11,828	-	12,941	12,941	12,941	-
122 - SUBSTITUTE CLASSIFIED	649	452	-	-	-	6	6	6	-
130 - OTHER PAY	16,923	12,207	-	6,424	-	3,482	3,482	3,482	-
132 - OVERTIME SALARIES	115	162	-	707	-	721	721	721	-
141 - EXTRA OR EXT DUTY CONTR	57,663	64,801	-	65,427	-	68,665	68,665	68,665	-
144 - EXTRA DUTY ATHLETICS	254,913	266,867	-	267,924	-	294,237	294,237	294,237	-
211 - PERS T1/T2	16,973	15,287	-	18,995	-	-	-	-	-
212 - PERS PICK-UP	17,793	18,891	-	16,654	-	27,026	27,026	27,026	-
213 - PERS/BOND	28,603	29,897	-	26,497	-	42,792	42,792	42,792	-
216 - PERS OPSRP	20,440	23,484	-	28,353	-	65,674	65,674	65,674	-
220 - FICA WITHHOLDING	30,966	31,800	-	31,356	-	34,459	34,459	34,459	-
231 - WORKER'S COMP	2,138	1,900	-	2,849	-	1,647	1,647	1,647	-
240 - HEALTH INSURANCE	17,220	17,628	-	30,353	-	18,256	18,256	18,256	-
246 - LIFE & LT DISABILITY INS	68	45	-	62	-	-	-	-	-
315 - MGMT SVS / CONSUL - INSTR	49,110	65,968	-	69,689	-	47,754	47,754	47,754	-
322 - CONTRACTED REPAIRS	3,000	-	-	2,375	-	2,351	2,351	2,351	-
324 - RENTALS	450	-	-	2,304	-	2,122	2,122	2,122	-
342 - TRAVEL, OUT OF-DISTRICT	1,000	1,020	-	2,130	-	2,172	2,172	2,172	-
410 - SUPPLIES	-	-	-	454	-	463	463	463	-
460 - NON-CONSUMABLE MATERIALS	-	10,741	-	3,438	-	-	-	-	-
470 - COMPUTER SOFTWARE	-	1,289	-	1,289	-	1,315	1,315	1,315	-
640 - DUES AND FEES	3,500	5,940	-	6,190	-	6,314	6,314	6,314	-
1140-PRE-KINDERGARTEN PROGRAMS	-	-	-	210,473	-	3,504	3,504	3,504	-
121 - SUBSTITUTE LICENSED	-	-	-	1,128	-	1,150	1,150	1,150	-
122 - SUBSTITUTE CLASSIFIED	-	-	-	91	-	93	93	93	-
130 - OTHER PAY	-	-	-	-	-	186	186	186	-
212 - PERS PICK-UP	-	-	-	-	-	86	86	86	-
213 - PERS/BOND	-	-	-	-	-	136	136	136	-
216 - PERS OPSRP	-	-	-	-	-	208	208	208	-
220 - FICA WITHHOLDING	-	-	-	93	-	109	109	109	-
231 - WORKER'S COMP	-	-	-	6	-	5	5	5	-
311 - INSTRUCTION SERVICES	-	-	-	208,000	-	-	-	-	-
342 - TRAVEL, OUT OF-DISTRICT	-	-	-	1,156	-	1,530	1,530	1,530	-
1210-TALENTED & GIFTED PGRM	26,660	29,613	-	25,207	-	25,974	25,974	25,974	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
121 - SUBSTITUTE LICENSED	267	4,142	-	2,349	-	2,396	2,396	2,396	-
130 - OTHER PAY	11,145	12,245	-	12,121	-	12,964	12,964	12,964	-
141 - EXTRA OR EXT DUTY CONTR	10,000	1,500	-	3,076	-	1,608	1,608	1,608	-
211 - PERS T1/T2	475	-	-	253	-	258	258	258	-
212 - PERS PICK-UP	762	981	-	748	-	1,018	1,018	1,018	-
213 - PERS/BOND	1,226	1,554	-	1,185	-	1,612	1,612	1,612	-
216 - PERS OPSRP	1,042	1,750	-	1,589	-	2,240	2,240	2,240	-
220 - FICA WITHHOLDING	1,636	1,366	-	1,339	-	1,298	1,298	1,298	-
231 - WORKER'S COMP	107	81	-	79	-	63	63	63	-
410 - SUPPLIES	-	-	-	2,468	-	2,518	2,518	2,518	-
430 - LIBRARY BOOKS	-	5,993	-	-	-	-	-	-	-
1221-THERAPEUTIC LEARNING CTR	238,616	205,813	3.07	302,825	4.06	344,036	344,036	344,036	4.06
111 - LICENSED SALARIES	57,805	60,655	1.00	117,116	2.00	122,990	122,990	122,990	2.00
112 - CLASSIFIED SALARIES	78,934	56,401	2.07	59,192	2.06	60,434	60,434	60,434	2.06
121 - SUBSTITUTE LICENSED	-	90	-	94	-	96	96	96	-
122 - SUBSTITUTE CLASSIFIED	-	-	-	-	-	19,498	19,498	19,498	-
130 - OTHER PAY	-	347	-	-	-	-	-	-	-
211 - PERS T1/T2	-	6	-	12,423	-	13,025	13,025	13,025	-
212 - PERS PICK-UP	7,789	6,742	-	10,024	-	12,040	12,040	12,040	-
213 - PERS/BOND	12,536	10,675	-	15,871	-	19,063	19,063	19,063	-
216 - PERS OPSRP	13,891	12,019	-	15,315	-	19,776	19,776	19,776	-
220 - FICA WITHHOLDING	9,719	8,204	-	12,881	-	15,351	15,351	15,351	-
231 - WORKER'S COMP	698	516	-	767	-	827	827	827	-
240 - HEALTH INSURANCE	56,773	49,881	-	57,883	-	59,647	59,647	59,647	-
246 - LIFE & LT DISABILITY INS	242	195	-	210	-	216	216	216	-
410 - SUPPLIES	230	83	-	1,051	-	1,072	1,072	1,072	-
1229-STRUCTURED LEARNING CTR	1,095,157	1,080,380	20.35	1,104,331	18.48	1,060,855	1,060,855	1,060,855	18.48
111 - LICENSED SALARIES	100,631	73,813	1.29	77,100	1.29	72,321	72,321	72,321	1.29
112 - CLASSIFIED SALARIES	546,320	522,969	19.06	529,625	17.19	493,516	493,516	493,516	17.19
122 - SUBSTITUTE CLASSIFIED	-	-	-	4,243	-	4,274	4,274	4,274	-
130 - OTHER PAY	9,369	7,277	-	16,284	-	16,251	16,251	16,251	-
132 - OVERTIME SALARIES	-	55	-	-	-	-	-	-	-
211 - PERS T1/T2	36,161	20,829	-	25,052	-	15,819	15,819	15,819	-
212 - PERS PICK-UP	34,534	29,682	-	37,260	-	33,969	33,969	33,969	-
213 - PERS/BOND	55,580	46,997	-	58,995	-	53,784	53,784	53,784	-
216 - PERS OPSRP	37,449	39,030	-	70,673	-	71,029	71,029	71,029	-
220 - FICA WITHHOLDING	46,630	42,332	-	43,689	-	43,350	43,350	43,350	-
231 - WORKER'S COMP	3,386	2,698	-	3,137	-	2,710	2,710	2,710	-
240 - HEALTH INSURANCE	212,735	279,273	-	226,479	-	243,107	243,107	243,107	-
245 - EMPLOYER PAID TSA	395	174	-	73	-	-	-	-	-
246 - LIFE & LT DISABILITY INS	1,819	1,770	-	1,519	-	1,734	1,734	1,734	-
311 - INSTRUCTION SERVICES	300	-	-	300	-	-	-	-	-
312 - WORK SHOPS/INSTR PRO IMPR	600	-	-	-	-	188	188	188	-
331 - REIMB STUDENT TRANSPORT	1,915	4,042	-	1,698	-	-	-	-	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
341 - TRAVEL, LOCAL IN-DISTRICT	-	-	-	21	-	21	21	21	-
342 - TRAVEL, OUT OF-DISTRICT	1,706	-	-	-	-	-	-	-	-
410 - SUPPLIES	5,627	9,139	-	7,315	-	7,895	7,895	7,895	-
420 - TEXTBOOKS	-	300	-	869	-	887	887	887	-
1250-RESOURCE ROOMS	2,015,476	1,966,135	25.67	2,238,790	26.88	2,347,180	2,347,180	2,347,180	26.88
111 - LICENSED SALARIES	838,226	804,190	13.00	828,431	13.00	860,124	860,124	860,124	13.00
112 - CLASSIFIED SALARIES	364,149	367,260	12.67	394,348	13.88	412,871	412,871	412,871	13.88
121 - SUBSTITUTE LICENSED	614	801	-	1,301	-	1,692	1,692	1,692	-
122 - SUBSTITUTE CLASSIFIED	1,125	-	-	-	-	313	313	313	-
130 - OTHER PAY	2,982	-	-	38	-	2,746	2,746	2,746	-
141 - EXTRA OR EXT DUTY CONTR	200	1,014	-	1,032	-	1,053	1,053	1,053	-
211 - PERS T1/T2	65,570	63,056	-	90,764	-	94,221	94,221	94,221	-
212 - PERS PICK-UP	65,208	62,528	-	72,283	-	73,516	73,516	73,516	-
213 - PERS/BOND	98,005	95,785	-	112,506	-	119,945	119,945	119,945	-
216 - PERS OPSRP	76,094	69,439	-	104,134	-	115,499	115,499	115,499	-
220 - FICA WITHHOLDING	88,367	85,039	-	92,072	-	96,599	96,599	96,599	-
231 - WORKER'S COMP	6,092	5,102	-	5,349	-	5,104	5,104	5,104	-
240 - HEALTH INSURANCE	357,234	358,774	-	383,513	-	407,740	407,740	407,740	-
245 - EMPLOYER PAID TSA	3,350	3,300	-	3,789	-	3,900	3,900	3,900	-
246 - LIFE & LT DISABILITY INS	1,169	1,200	-	1,311	-	1,465	1,465	1,465	-
341 - TRAVEL, LOCAL IN-DISTRICT	77	-	-	-	-	-	-	-	-
342 - TRAVEL, OUT OF-DISTRICT	380	61	-	191	-	195	195	195	-
389 - OTHER PROF/TECH SERVICES	26,525	26,525	-	119,334	-	121,720	121,720	121,720	-
410 - SUPPLIES	5,867	10,391	-	8,299	-	8,082	8,082	8,082	-
420 - TEXTBOOKS	14,243	10,072	-	20,095	-	20,397	20,397	20,397	-
470 - COMPUTER SOFTWARE	-	1,599	-	-	-	-	-	-	-
1260-TREATMENT & HABILITATION	288,557	338,050	3.50	375,978	3.50	385,283	385,283	385,283	3.50
111 - LICENSED SALARIES	174,357	180,671	2.50	186,569	2.50	192,170	192,170	192,170	2.50
112 - CLASSIFIED SALARIES	8,438	30,319	1.00	31,162	1.00	31,615	31,615	31,615	1.00
121 - SUBSTITUTE LICENSED	-	-	-	188	-	192	192	192	-
130 - OTHER PAY	220	-	-	278	-	-	-	-	-
211 - PERS T1/T2	17,924	18,584	-	23,799	-	24,219	24,219	24,219	-
212 - PERS PICK-UP	10,688	12,589	-	13,014	-	13,365	13,365	13,365	-
213 - PERS/BOND	17,201	19,932	-	20,605	-	21,161	21,161	21,161	-
216 - PERS OPSRP	7,096	10,045	-	14,299	-	14,847	14,847	14,847	-
220 - FICA WITHHOLDING	13,666	15,975	-	16,554	-	17,040	17,040	17,040	-
231 - WORKER'S COMP	906	904	-	929	-	865	865	865	-
240 - HEALTH INSURANCE	20,138	30,614	-	31,464	-	31,983	31,983	31,983	-
245 - EMPLOYER PAID TSA	1,650	1,650	-	1,650	-	1,650	1,650	1,650	-
246 - LIFE & LT DISABILITY INS	35	111	-	116	-	118	118	118	-
341 - TRAVEL, LOCAL IN-DISTRICT	1,574	2,296	-	1,410	-	1,187	1,187	1,187	-
342 - TRAVEL, OUT OF-DISTRICT	97	929	-	735	-	1,001	1,001	1,001	-
389 - OTHER PROF/TECH SERVICES	13,770	12,555	-	31,629	-	32,262	32,262	32,262	-
410 - SUPPLIES	796	877	-	1,576	-	1,608	1,608	1,608	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
1271-REMEDATION	572,860	584,238	6.50	629,879	6.38	658,050	658,050	658,050	6.38
111 - LICENSED SALARIES	251,161	259,530	3.75	273,380	3.75	283,421	283,421	283,421	3.75
112 - CLASSIFIED SALARIES	76,613	74,780	2.75	77,978	2.63	76,726	76,726	76,726	2.63
121 - SUBSTITUTE LICENSED	-	-	-	84	-	86	86	86	-
130 - OTHER PAY	16,295	12,883	-	16,634	-	24,290	24,290	24,290	-
211 - PERS T1/T2	19,200	19,489	-	24,999	-	23,262	23,262	23,262	-
212 - PERS PICK-UP	19,777	20,055	-	21,742	-	22,892	22,892	22,892	-
213 - PERS/BOND	31,828	31,754	-	34,378	-	36,246	36,246	36,246	-
216 - PERS OPSRP	22,452	22,757	-	34,236	-	38,696	38,696	38,696	-
220 - FICA WITHHOLDING	25,013	25,014	-	26,755	-	29,188	29,188	29,188	-
231 - WORKER'S COMP	1,757	1,501	-	1,569	-	1,512	1,512	1,512	-
240 - HEALTH INSURANCE	102,174	104,495	-	102,522	-	106,840	106,840	106,840	-
245 - EMPLOYER PAID TSA	1,800	3,252	-	3,301	-	2,400	2,400	2,400	-
246 - LIFE & LT DISABILITY INS	322	336	-	332	-	283	283	283	-
332 - NON REIMBURSED STDNT TRAN	-	-	-	11,968	-	12,208	12,208	12,208	-
341 - TRAVEL, LOCAL IN-DISTRICT	4,469	8,393	-	-	-	-	-	-	-
1281-PUBLIC ALTERNATIVE PROGRAMS	20,818	20,120	-	15,963	-	16,282	16,282	16,282	-
370 - TUITION TO OTHER AGENCIES	20,818	20,120	-	15,963	-	16,282	16,282	16,282	-
1282-HRVHS ALT ED	130,201	-	-	-	-	-	-	-	-
111 - LICENSED SALARIES	79,092	-	-	-	-	-	-	-	-
212 - PERS PICK-UP	4,669	-	-	-	-	-	-	-	-
213 - PERS/BOND	7,514	-	-	-	-	-	-	-	-
216 - PERS OPSRP	8,326	-	-	-	-	-	-	-	-
220 - FICA WITHHOLDING	5,984	-	-	-	-	-	-	-	-
231 - WORKER'S COMP	396	-	-	-	-	-	-	-	-
240 - HEALTH INSURANCE	20,022	-	-	-	-	-	-	-	-
245 - EMPLOYER PAID TSA	675	-	-	-	-	-	-	-	-
410 - SUPPLIES	3,525	-	-	-	-	-	-	-	-
1284-ALTERNATIVE PROGRAM	63,977	277,821	2.75	442,613	3.88	466,592	466,592	466,592	3.88
111 - LICENSED SALARIES	33,883	119,218	2.00	151,437	2.50	157,996	157,996	157,996	2.50
112 - CLASSIFIED SALARIES	4,956	27,927	0.75	39,623	1.38	41,058	41,058	41,058	1.38
121 - SUBSTITUTE LICENSED	-	5,763	-	564	-	4,595	4,595	4,595	-
122 - SUBSTITUTE CLASSIFIED	-	110	-	-	-	32	32	32	-
130 - OTHER PAY	-	9,543	-	7,548	-	8,983	8,983	8,983	-
132 - OVERTIME SALARIES	-	-	-	1,006	-	-	-	-	-
141 - EXTRA OR EXT DUTY CONTR	-	-	-	-	-	2,244	2,244	2,244	-
212 - PERS PICK-UP	2,281	9,190	-	11,770	-	12,547	12,547	12,547	-
213 - PERS/BOND	3,671	14,552	-	18,636	-	19,866	19,866	19,866	-
216 - PERS OPSRP	4,068	16,390	-	28,601	-	30,490	30,490	30,490	-
220 - FICA WITHHOLDING	2,860	11,578	-	14,321	-	16,103	16,103	16,103	-
231 - WORKER'S COMP	192	710	-	864	-	832	832	832	-
240 - HEALTH INSURANCE	11,748	46,051	-	52,689	-	54,100	54,100	54,100	-
245 - EMPLOYER PAID TSA	300	1,200	-	1,650	-	1,500	1,500	1,500	-
246 - LIFE & LT DISABILITY INS	18	81	-	150	-	154	154	154	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
312 - WORK SHOPS/INSTR PRO IMPR	-	219	-	1,400	-	1,428	1,428	1,428	-
324 - RENTALS	-	-	-	120	-	122	122	122	-
341 - TRAVEL, LOCAL IN-DISTRICT	-	-	-	91	-	93	93	93	-
342 - TRAVEL, OUT OF-DISTRICT	-	-	-	1,091	-	1,113	1,113	1,113	-
353 - POSTAGE	-	-	-	-	-	1,040	1,040	1,040	-
370 - TUITION TO OTHER AGENCIES	-	3,068	-	83,000	-	84,660	84,660	84,660	-
389 - OTHER PROF/TECH SERVICES	-	100	-	-	-	-	-	-	-
410 - SUPPLIES	-	2,076	-	17,501	-	17,914	17,914	17,914	-
420 - TEXTBOOKS	-	229	-	369	-	1,040	1,040	1,040	-
460 - NON-CONSUMABLE MATERIALS	-	5,772	-	662	-	2,439	2,439	2,439	-
470 - COMPUTER SOFTWARE	-	4,044	-	8,500	-	5,202	5,202	5,202	-
640 - DUES AND FEES	-	-	-	1,020	-	1,040	1,040	1,040	-
1290-PBIS/RTI	203,364	400,089	5.99	467,530	5.40	429,843	429,843	429,843	5.40
111 - LICENSED SALARIES	51,851	52,888	0.75	54,078	0.75	55,160	55,160	55,160	0.75
112 - CLASSIFIED SALARIES	41,248	139,677	5.24	165,181	4.65	142,973	142,973	142,973	4.65
121 - SUBSTITUTE LICENSED	13,258	20,002	-	10,745	-	10,960	10,960	10,960	-
122 - SUBSTITUTE CLASSIFIED	1,067	1,986	-	1,682	-	1,897	1,897	1,897	-
130 - OTHER PAY	12,866	11,398	-	26,868	-	45,540	45,540	45,540	-
132 - OVERTIME SALARIES	-	-	-	338	-	345	345	345	-
211 - PERS T1/T2	2,492	6,016	-	7,372	-	7,301	7,301	7,301	-
212 - PERS PICK-UP	5,951	11,287	-	16,152	-	15,079	15,079	15,079	-
213 - PERS/BOND	9,463	17,748	-	25,574	-	23,875	23,875	23,875	-
216 - PERS OPSRP	8,949	16,180	-	33,544	-	31,326	31,326	31,326	-
220 - FICA WITHHOLDING	8,946	16,638	-	20,210	-	19,225	19,225	19,225	-
231 - WORKER'S COMP	617	999	-	1,218	-	999	999	999	-
240 - HEALTH INSURANCE	20,841	63,895	-	57,751	-	46,096	46,096	46,096	-
245 - EMPLOYER PAID TSA	452	456	-	456	-	450	450	450	-
246 - LIFE & LT DISABILITY INS	121	451	-	556	-	414	414	414	-
312 - WORK SHOPS/INSTR PRO IMPR	1,534	10,466	-	4,418	-	-	-	-	-
341 - TRAVEL, LOCAL IN-DISTRICT	1,303	438	-	571	-	-	-	-	-
342 - TRAVEL, OUT OF-DISTRICT	6,095	15,634	-	7,565	-	-	-	-	-
353 - POSTAGE	-	-	-	263	-	-	-	-	-
410 - SUPPLIES	16,309	9,027	-	32,488	-	28,203	28,203	28,203	-
420 - TEXTBOOKS	-	65	-	-	-	-	-	-	-
470 - COMPUTER SOFTWARE	-	4,840	-	500	-	-	-	-	-
1291-ENGLISH LANGUAGE LEARNER	1,511,455	1,297,704	18.22	1,419,915	18.35	1,481,618	1,481,618	1,481,618	18.35
111 - LICENSED SALARIES	575,019	516,691	8.50	553,202	8.50	576,942	576,942	576,942	8.50
112 - CLASSIFIED SALARIES	253,708	269,228	9.72	283,779	9.85	288,846	288,846	288,846	9.85
122 - SUBSTITUTE CLASSIFIED	-	-	-	-	-	6,726	6,726	6,726	-
130 - OTHER PAY	-	-	-	644	-	387	387	387	-
141 - EXTRA OR EXT DUTY CONTR	200	900	-	918	-	954	954	954	-
211 - PERS T1/T2	29,012	23,526	-	17,922	-	18,382	18,382	18,382	-
212 - PERS PICK-UP	45,924	44,377	-	48,719	-	51,273	51,273	51,273	-
213 - PERS/BOND	71,559	70,264	-	77,339	-	81,628	81,628	81,628	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
216 - PERS OPSRP	62,532	63,436	-	105,649	-	111,897	111,897	111,897	-
220 - FICA WITHHOLDING	60,515	57,144	-	60,890	-	65,990	65,990	65,990	-
231 - WORKER'S COMP	4,197	3,430	-	3,630	-	3,515	3,515	3,515	-
240 - HEALTH INSURANCE	279,535	241,506	-	251,218	-	258,097	258,097	258,097	-
245 - EMPLOYER PAID TSA	3,807	2,850	-	3,450	-	3,450	3,450	3,450	-
246 - LIFE & LT DISABILITY INS	872	910	-	954	-	1,027	1,027	1,027	-
410 - SUPPLIES	2,159	3,349	-	3,951	-	4,030	4,030	4,030	-
413 - ADDITIONAL WORKBOOKS	186	94	-	149	-	152	152	152	-
419 - INTERVENTIONS MATERIALS	117,421	-	-	7,500	-	8,323	8,323	8,323	-
470 - COMPUTER SOFTWARE	4,810	-	-	-	-	-	-	-	-
1292-TEEN PARENTING	1,897	1,154	-	1,561	-	1,596	1,596	1,596	-
112 - CLASSIFIED SALARIES	-	-	-	13	-	13	13	13	-
130 - OTHER PAY	-	-	-	311	-	317	317	317	-
212 - PERS PICK-UP	-	-	-	19	-	20	20	20	-
213 - PERS/BOND	-	-	-	30	-	31	31	31	-
216 - PERS OPSRP	-	-	-	45	-	48	48	48	-
220 - FICA WITHHOLDING	-	-	-	24	-	25	25	25	-
231 - WORKER'S COMP	-	-	-	1	-	1	1	1	-
410 - SUPPLIES	1,897	1,154	-	1,119	-	1,141	1,141	1,141	-
1296-TUTORING	26,836	17,997	-	32,966	-	33,697	33,697	33,697	-
112 - CLASSIFIED SALARIES	16	20	-	-	-	-	-	-	-
130 - OTHER PAY	21,950	14,647	-	23,839	-	24,402	24,402	24,402	-
132 - OVERTIME SALARIES	11	-	-	-	-	-	-	-	-
211 - PERS T1/T2	503	139	-	1,463	-	-	-	-	-
212 - PERS PICK-UP	656	382	-	1,424	-	1,464	1,464	1,464	-
213 - PERS/BOND	1,056	605	-	2,254	-	2,318	2,318	2,318	-
216 - PERS OPSRP	834	589	-	2,072	-	3,558	3,558	3,558	-
220 - FICA WITHHOLDING	1,661	1,110	-	1,814	-	1,867	1,867	1,867	-
231 - WORKER'S COMP	114	66	-	100	-	88	88	88	-
246 - LIFE & LT DISABILITY INS	2	2	-	1	-	-	-	-	-
341 - TRAVEL, LOCAL IN-DISTRICT	34	437	-	-	-	-	-	-	-
1299-OTHER PROGRAMS-NDI/KLAHRE	528,269	609,696	-	513,720	-	312,300	312,300	312,300	-
319 - OTHER INSTRUCT/PROF/TECH	528,269	609,696	-	513,720	-	312,300	312,300	312,300	-
2110-ATTENDANCE & SOCIAL WORK	50,000	50,000	-	51,500	-	52,530	52,530	52,530	-
385 - MGMT SVS/CONSUL-NON INSTR	50,000	50,000	-	51,500	-	52,530	52,530	52,530	-
2122-COUNSELING SERVICES	1,210,409	1,336,624	12.89	1,374,775	12.89	1,443,967	1,443,967	1,443,967	12.89
111 - LICENSED SALARIES	717,673	767,032	11.50	746,754	11.50	785,389	785,389	785,389	11.50
112 - CLASSIFIED SALARIES	44,760	46,413	1.39	47,967	1.39	49,398	49,398	49,398	1.39
121 - SUBSTITUTE LICENSED	-	90	-	7,994	-	4,518	4,518	4,518	-
130 - OTHER PAY	394	441	-	1,358	-	1,177	1,177	1,177	-
141 - EXTRA OR EXT DUTY CONTR	6,298	17,439	-	18,141	-	18,504	18,504	18,504	-
211 - PERS T1/T2	41,952	47,499	-	40,984	-	40,483	40,483	40,483	-
212 - PERS PICK-UP	42,318	47,628	-	46,680	-	51,424	51,424	51,424	-
213 - PERS/BOND	61,968	66,999	-	69,466	-	81,421	81,421	81,421	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
216 - PERS OPSRP	47,465	53,230	-	83,851	-	95,492	95,492	95,492	-
220 - FICA WITHHOLDING	55,360	61,298	-	61,477	-	65,565	65,565	65,565	-
231 - WORKER'S COMP	3,815	3,565	-	3,530	-	3,357	3,357	3,357	-
240 - HEALTH INSURANCE	174,741	204,098	-	213,754	-	214,784	214,784	214,784	-
245 - EMPLOYER PAID TSA	5,694	5,381	-	5,700	-	4,800	4,800	4,800	-
246 - LIFE & LT DISABILITY INS	132	163	-	177	-	178	178	178	-
312 - WORK SHOPS/INSTR PRO IMPR	1,220	1,696	-	200	-	-	-	-	-
341 - TRAVEL, LOCAL IN-DISTRICT	102	74	-	260	-	469	469	469	-
342 - TRAVEL, OUT OF-DISTRICT	58	-	-	60	-	62	62	62	-
410 - SUPPLIES	5,912	2,811	-	6,031	-	6,431	6,431	6,431	-
420 - TEXTBOOKS	99	9,886	-	6,877	-	19,255	19,255	19,255	-
470 - COMPUTER SOFTWARE	-	-	-	12,274	-	-	-	-	-
640 - DUES AND FEES	445	883	-	1,238	-	1,263	1,263	1,263	-
2134-NURSE SERVICES	71,010	72,499	-	81,219	-	82,843	82,843	82,843	-
313 - STUDENT SERVICES	71,010	72,430	-	73,879	-	74,620	74,620	74,620	-
389 - OTHER PROF/TECH SERVICES	-	69	-	7,340	-	8,223	8,223	8,223	-
2139-OTHER HEALTH SERVICES	24,729	12,195	0.19	19,853	0.19	19,834	19,834	19,834	0.19
112 - CLASSIFIED SALARIES	5,411	5,378	0.19	5,650	0.19	5,765	5,765	5,765	0.19
122 - SUBSTITUTE CLASSIFIED	-	-	-	214	-	218	218	218	-
130 - OTHER PAY	1,265	-	-	1,316	-	1,342	1,342	1,342	-
212 - PERS PICK-UP	307	303	-	418	-	426	426	426	-
213 - PERS/BOND	494	480	-	661	-	675	675	675	-
216 - PERS OPSRP	547	541	-	1,015	-	1,035	1,035	1,035	-
220 - FICA WITHHOLDING	419	318	-	532	-	543	543	543	-
231 - WORKER'S COMP	36	24	-	35	-	29	29	29	-
240 - HEALTH INSURANCE	3,446	3,372	-	3,685	-	3,348	3,348	3,348	-
246 - LIFE & LT DISABILITY INS	20	17	-	23	-	22	22	22	-
389 - OTHER PROF/TECH SERVICES	12,783	1,760	-	6,305	-	6,431	6,431	6,431	-
2140-PSYCHOLOGICAL SRVS	183,666	267,438	2.25	342,417	2.00	308,866	308,866	308,866	2.00
111 - LICENSED SALARIES	116,941	154,420	2.25	168,543	2.00	146,257	146,257	146,257	2.00
121 - SUBSTITUTE LICENSED	-	-	-	4,671	-	4,765	4,765	4,765	-
141 - EXTRA OR EXT DUTY CONTR	-	1,126	-	8,895	-	9,073	9,073	9,073	-
212 - PERS PICK-UP	6,192	9,333	-	10,387	-	9,606	9,606	9,606	-
213 - PERS/BOND	4,245	9,995	-	16,447	-	15,209	15,209	15,209	-
216 - PERS OPSRP	11,043	16,643	-	25,241	-	23,342	23,342	23,342	-
220 - FICA WITHHOLDING	8,616	11,472	-	13,244	-	12,247	12,247	12,247	-
231 - WORKER'S COMP	578	664	-	731	-	613	613	613	-
240 - HEALTH INSURANCE	30,078	39,718	-	43,700	-	36,511	36,511	36,511	-
245 - EMPLOYER PAID TSA	448	752	-	1,495	-	1,200	1,200	1,200	-
312 - WORK SHOPS/INSTR PRO IMPR	864	-	-	1,400	-	1,428	1,428	1,428	-
313 - STUDENT SERVICES	-	-	-	2,645	-	2,698	2,698	2,698	-
341 - TRAVEL, LOCAL IN-DISTRICT	3,004	4,675	-	3,360	-	3,246	3,246	3,246	-
342 - TRAVEL, OUT OF-DISTRICT	252	1,587	-	884	-	1,083	1,083	1,083	-
389 - OTHER PROF/TECH SERVICES	-	16,013	-	34,333	-	35,019	35,019	35,019	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
410 - SUPPLIES	1,405	1,042	-	6,440	-	6,569	6,569	6,569	-
2152-SPEECH PATHOLOGY SERVICES	389,253	446,725	4.00	496,862	4.00	514,866	514,866	514,866	4.00
111 - LICENSED SALARIES	235,827	271,413	4.00	290,123	4.00	298,602	298,602	298,602	4.00
121 - SUBSTITUTE LICENSED	-	4,316	-	9,890	-	10,087	10,087	10,087	-
130 - OTHER PAY	-	656	-	226	-	231	231	231	-
211 - PERS T1/T2	24,013	29,929	-	38,733	-	39,669	39,669	39,669	-
212 - PERS PICK-UP	13,922	15,639	-	17,467	-	18,535	18,535	18,535	-
213 - PERS/BOND	22,406	24,762	-	27,657	-	29,347	29,347	29,347	-
216 - PERS OPSRP	8,799	7,912	-	13,862	-	16,165	16,165	16,165	-
220 - FICA WITHHOLDING	16,725	20,633	-	22,271	-	23,632	23,632	23,632	-
231 - WORKER'S COMP	1,165	1,184	-	1,249	-	1,202	1,202	1,202	-
240 - HEALTH INSURANCE	61,249	63,765	-	65,930	-	67,792	67,792	67,792	-
245 - EMPLOYER PAID TSA	950	2,025	-	2,100	-	2,100	2,100	2,100	-
341 - TRAVEL, LOCAL IN-DISTRICT	1,482	2,091	-	4,133	-	4,216	4,216	4,216	-
342 - TRAVEL, OUT OF-DISTRICT	82	66	-	70	-	72	72	72	-
389 - OTHER PROF/TECH SERVICES	285	-	-	-	-	-	-	-	-
410 - SUPPLIES	2,349	2,289	-	3,107	-	3,169	3,169	3,169	-
460 - NON-CONSUMABLE MATERIALS	-	45	-	46	-	47	47	47	-
2191-SPECIAL EDUCATION ADMIN	266,068	292,291	1.70	361,203	2.95	453,221	453,221	453,221	2.95
111 - LICENSED SALARIES	-	-	-	40,634	1.00	72,817	72,817	72,817	1.00
112 - CLASSIFIED SALARIES	26,921	30,032	0.75	35,073	1.00	40,110	40,110	40,110	1.00
113 - ADMINISTRATORS	109,843	112,028	0.95	114,536	0.95	116,815	116,815	116,815	0.95
121 - SUBSTITUTE LICENSED	9,083	8,190	-	12,605	-	6,952	6,952	6,952	-
122 - SUBSTITUTE CLASSIFIED	154	362	-	708	-	172	172	172	-
130 - OTHER PAY	5,388	8,195	-	6,405	-	34,015	34,015	34,015	-
141 - EXTRA OR EXT DUTY CONTR	-	-	-	1,833	-	3,929	3,929	3,929	-
211 - PERS T1/T2	21,800	23,399	-	30,134	-	31,119	31,119	31,119	-
212 - PERS PICK-UP	8,518	9,035	-	11,935	-	16,395	16,395	16,395	-
213 - PERS/BOND	13,707	14,270	-	18,902	-	25,959	25,959	25,959	-
216 - PERS OPSRP	638	519	-	7,093	-	17,188	17,188	17,188	-
220 - FICA WITHHOLDING	11,239	11,857	-	15,814	-	20,903	20,903	20,903	-
231 - WORKER'S COMP	746	677	-	898	-	1,083	1,083	1,083	-
240 - HEALTH INSURANCE	25,396	26,033	-	37,160	-	46,025	46,025	46,025	-
245 - EMPLOYER PAID TSA	4,321	4,321	-	4,678	-	4,921	4,921	4,921	-
246 - LIFE & LT DISABILITY INS	679	667	-	685	-	714	714	714	-
312 - WORK SHOPS/INSTR PRO IMPR	2,059	8,064	-	5,349	-	1,608	1,608	1,608	-
324 - RENTALS	424	-	-	-	-	-	-	-	-
341 - TRAVEL, LOCAL IN-DISTRICT	918	905	-	869	-	948	948	948	-
342 - TRAVEL, OUT OF-DISTRICT	4,499	9,333	-	2,738	-	660	660	660	-
353 - POSTAGE	-	76	-	21	-	-	-	-	-
389 - OTHER PROF/TECH SERVICES	266	-	-	-	-	-	-	-	-
410 - SUPPLIES	5,060	5,679	-	2,576	-	5,745	5,745	5,745	-
460 - NON-CONSUMABLE MATERIALS	13,813	7,628	-	-	-	4,287	4,287	4,287	-
470 - COMPUTER SOFTWARE	-	10,332	-	9,963	-	-	-	-	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
640 - DUES AND FEES	595	690	-	595	-	857	857	857	-
2210-INSTRUCTION IMPROVEMENT	396,654	445,587	3.00	600,362	2.90	541,990	541,990	541,990	2.90
111 - LICENSED SALARIES	69,446	142,068	2.00	140,559	1.90	143,324	143,324	143,324	1.90
112 - CLASSIFIED SALARIES	18,391	19,288	0.50	19,982	0.50	20,381	20,381	20,381	0.50
113 - ADMINISTRATORS	49,887	58,962	0.50	60,282	0.50	61,482	61,482	61,482	0.50
121 - SUBSTITUTE LICENSED	5,304	11,457	-	17,119	-	11,975	11,975	11,975	-
130 - OTHER PAY	7,375	4,368	-	13,197	-	10,011	10,011	10,011	-
141 - EXTRA OR EXT DUTY CONTR	9,934	8,243	-	16,284	-	16,610	16,610	16,610	-
211 - PERS T1/T2	11,169	14,757	-	22,349	-	20,630	20,630	20,630	-
212 - PERS PICK-UP	9,189	13,409	-	12,882	-	15,686	15,686	15,686	-
213 - PERS/BOND	14,763	21,217	-	20,375	-	24,836	24,836	24,836	-
216 - PERS OPSRP	8,958	14,073	-	15,037	-	23,100	23,100	23,100	-
220 - FICA WITHHOLDING	12,092	18,235	-	20,105	-	20,000	20,000	20,000	-
231 - WORKER'S COMP	796	1,046	-	1,137	-	1,017	1,017	1,017	-
240 - HEALTH INSURANCE	33,362	55,365	-	52,247	-	53,576	53,576	53,576	-
245 - EMPLOYER PAID TSA	2,442	3,414	-	2,841	-	2,904	2,904	2,904	-
246 - LIFE & LT DISABILITY INS	328	365	-	362	-	377	377	377	-
341 - TRAVEL, LOCAL IN-DISTRICT	99	83	-	1,325	-	1,584	1,584	1,584	-
342 - TRAVEL, OUT OF-DISTRICT	163	-	-	19,613	-	9,497	9,497	9,497	-
343 - TRAVEL, STUDNTS, OUT DIST	-	-	-	-	-	6,120	6,120	6,120	-
410 - SUPPLIES	11,483	2,293	-	12,715	-	2,138	2,138	2,138	-
419 - INTERVENTIONS MATERIALS	66,322	24,613	-	81,000	-	45,246	45,246	45,246	-
420 - TEXTBOOKS	-	-	-	10,574	-	5,643	5,643	5,643	-
460 - NON-CONSUMABLE MATERIALS	60,113	798	-	-	-	-	-	-	-
470 - COMPUTER SOFTWARE	4,444	30,940	-	24,219	-	24,581	24,581	24,581	-
640 - DUES AND FEES	595	595	-	36,157	-	21,274	21,274	21,274	-
2212-INST/CURR DEVELOPMENT	14,219	56,571	-	24,326	-	59,358	59,358	59,358	-
112 - CLASSIFIED SALARIES	-	20	-	7	-	7	7	7	-
121 - SUBSTITUTE LICENSED	3,477	1,981	-	1,315	-	7,252	7,252	7,252	-
130 - OTHER PAY	-	3,651	-	6,764	-	6,601	6,601	6,601	-
211 - PERS T1/T2	42	37	-	513	-	-	-	-	-
212 - PERS PICK-UP	31	225	-	416	-	832	832	832	-
213 - PERS/BOND	50	357	-	649	-	1,317	1,317	1,317	-
216 - PERS OPSRP	27	377	-	637	-	2,021	2,021	2,021	-
220 - FICA WITHHOLDING	265	419	-	597	-	1,060	1,060	1,060	-
231 - WORKER'S COMP	18	25	-	35	-	50	50	50	-
245 - EMPLOYER PAID TSA	-	7	-	2	-	-	-	-	-
246 - LIFE & LT DISABILITY INS	0	2	-	0	-	-	-	-	-
324 - RENTALS	9,638	12,961	-	11,290	-	12,944	12,944	12,944	-
331 - REIMB STUDENT TRANSPORT	-	3,262	-	-	-	1,030	1,030	1,030	-
341 - TRAVEL, LOCAL IN-DISTRICT	149	183	-	1,388	-	1,333	1,333	1,333	-
342 - TRAVEL, OUT OF-DISTRICT	-	22,858	-	343	-	7,912	7,912	7,912	-
389 - OTHER PROF/TECH SERVICES	-	-	-	-	-	7,503	7,503	7,503	-
410 - SUPPLIES	520	10,077	-	370	-	9,364	9,364	9,364	-

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	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
460 - NON-CONSUMABLE MATERIALS	-	129	-	-	-	134	134	134	-
2218-ACCREDITATION	5,126	1,200	-	1,200	-	955	955	955	-
342 - TRAVEL, OUT OF-DISTRICT	2,026	-	-	-	-	-	-	-	-
640 - DUES AND FEES	3,100	1,200	-	1,200	-	955	955	955	-
2219-OTH IMPROVEMENT OF INSTRUCTION	-	108,928	0.50	143,810	0.90	324,892	324,892	324,892	1.90
112 - CLASSIFIED SALARIES	-	27	-	27	-	37,522	37,522	37,522	1.00
113 - ADMINISTRATORS	-	47,103	0.50	42,028	0.90	96,442	96,442	96,442	0.90
121 - SUBSTITUTE LICENSED	-	8,856	-	14,140	-	24,355	24,355	24,355	-
122 - SUBSTITUTE CLASSIFIED	-	87	-	1,253	-	9,093	9,093	9,093	-
130 - OTHER PAY	-	2,422	-	10,449	-	14,916	14,916	14,916	-
132 - OVERTIME SALARIES	-	107	-	183	-	156	156	156	-
211 - PERS T1/T2	-	7,693	-	9,221	-	19,317	19,317	19,317	-
212 - PERS PICK-UP	-	3,080	-	3,804	-	10,862	10,862	10,862	-
213 - PERS/BOND	-	4,860	-	6,022	-	17,197	17,197	17,197	-
216 - PERS OPSRP	-	377	-	3,115	-	12,332	12,332	12,332	-
220 - FICA WITHHOLDING	-	4,458	-	5,218	-	13,848	13,848	13,848	-
231 - WORKER'S COMP	-	252	-	295	-	736	736	736	-
240 - HEALTH INSURANCE	-	8,464	-	8,209	-	35,835	35,835	35,835	-
245 - EMPLOYER PAID TSA	-	2,085	-	1,979	-	4,093	4,093	4,093	-
246 - LIFE & LT DISABILITY INS	-	241	-	234	-	619	619	619	-
315 - MGMT SVS / CONSUL - INSTR	-	-	-	22,149	-	764	764	764	-
341 - TRAVEL, LOCAL IN-DISTRICT	-	1,463	-	609	-	2,220	2,220	2,220	-
342 - TRAVEL, OUT OF-DISTRICT	-	5,329	-	5,130	-	9,325	9,325	9,325	-
389 - OTHER PROF/TECH SERVICES	-	300	-	-	-	-	-	-	-
410 - SUPPLIES	-	6,488	-	7,583	-	12,543	12,543	12,543	-
460 - NON-CONSUMABLE MATERIALS	-	3,791	-	-	-	510	510	510	-
640 - DUES AND FEES	-	1,445	-	2,162	-	2,205	2,205	2,205	-
2222-SCHOOL LIBRARY SERVICES	457,235	434,053	7.13	458,010	7.12	487,420	487,420	487,420	7.12
111 - LICENSED SALARIES	26,461	27,888	0.50	29,432	0.50	30,956	30,956	30,956	0.50
112 - CLASSIFIED SALARIES	194,995	198,516	6.63	209,258	6.62	227,074	227,074	227,074	6.62
121 - SUBSTITUTE LICENSED	178	-	-	-	-	186	186	186	-
122 - SUBSTITUTE CLASSIFIED	1,504	4,244	-	2,849	-	2,081	2,081	2,081	-
130 - OTHER PAY	1,383	1,063	-	1,670	-	2,489	2,489	2,489	-
132 - OVERTIME SALARIES	-	-	-	37	-	38	38	38	-
141 - EXTRA OR EXT DUTY CONTR	-	2,642	-	2,788	-	2,844	2,844	2,844	-
211 - PERS T1/T2	9,060	8,563	-	10,219	-	10,979	10,979	10,979	-
212 - PERS PICK-UP	12,073	12,744	-	14,002	-	15,410	15,410	15,410	-
213 - PERS/BOND	19,429	20,179	-	22,188	-	24,399	24,399	24,399	-
216 - PERS OPSRP	15,482	17,012	-	26,614	-	29,454	29,454	29,454	-
220 - FICA WITHHOLDING	15,562	15,991	-	16,155	-	19,647	19,647	19,647	-
231 - WORKER'S COMP	1,161	1,039	-	1,074	-	1,152	1,152	1,152	-
240 - HEALTH INSURANCE	81,331	72,798	-	76,008	-	78,846	78,846	78,846	-
246 - LIFE & LT DISABILITY INS	641	690	-	726	-	745	745	745	-
310 - INSTR PROF TECH SERVICES	3,534	2,859	-	3,121	-	3,184	3,184	3,184	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
341 - TRAVEL, LOCAL IN-DISTRICT	468	719	-	523	-	371	371	371	-
342 - TRAVEL, OUT OF-DISTRICT	132	135	-	835	-	851	851	851	-
389 - OTHER PROF/TECH SERVICES	-	200	-	200	-	208	208	208	-
410 - SUPPLIES	19,426	13,905	-	6,558	-	6,357	6,357	6,357	-
430 - LIBRARY BOOKS	40,952	19,366	-	18,574	-	14,187	14,187	14,187	-
440 - PERIODICALS	3,174	2,662	-	2,985	-	3,724	3,724	3,724	-
460 - NON-CONSUMABLE MATERIALS	934	1,554	-	1,776	-	1,811	1,811	1,811	-
470 - COMPUTER SOFTWARE	9,353	9,232	-	10,419	-	10,430	10,430	10,430	-
640 - DUES AND FEES	-	52	-	-	-	-	-	-	-
2223-MULTIMEDIA SERVICES	-	9,211	-	11,325	-	12,152	12,152	12,152	-
410 - SUPPLIES	-	86	-	1,146	-	1,649	1,649	1,649	-
460 - NON-CONSUMABLE MATERIALS	-	9,125	-	9,658	-	9,973	9,973	9,973	-
470 - COMPUTER SOFTWARE	-	-	-	520	-	531	531	531	-
2230-ASSESSMENT & TESTING	31,686	30,693	-	24,310	-	16,022	16,022	16,022	-
112 - CLASSIFIED SALARIES	34	35	-	54	-	34	34	34	-
121 - SUBSTITUTE LICENSED	14,986	3,837	-	1,997	-	1,150	1,150	1,150	-
122 - SUBSTITUTE CLASSIFIED	1,097	4,028	-	268	-	-	-	-	-
130 - OTHER PAY	6,261	16,140	-	16,860	-	9,105	9,105	9,105	-
211 - PERS T1/T2	591	401	-	291	-	-	-	-	-
212 - PERS PICK-UP	538	447	-	328	-	617	617	617	-
213 - PERS/BOND	862	705	-	519	-	977	977	977	-
216 - PERS OPSRP	565	530	-	585	-	1,500	1,500	1,500	-
220 - FICA WITHHOLDING	1,703	1,832	-	1,456	-	787	787	787	-
231 - WORKER'S COMP	118	110	-	86	-	37	37	37	-
245 - EMPLOYER PAID TSA	-	-	-	2	-	-	-	-	-
246 - LIFE & LT DISABILITY INS	2	2	-	5	-	-	-	-	-
341 - TRAVEL, LOCAL IN-DISTRICT	80	40	-	-	-	-	-	-	-
342 - TRAVEL, OUT OF-DISTRICT	31	-	-	-	-	-	-	-	-
410 - SUPPLIES	2,610	3,689	-	1,861	-	1,814	1,814	1,814	-
470 - COMPUTER SOFTWARE	2,208	(1,104)	-	-	-	-	-	-	-
2240-PROFESSIONAL DVLMT-STAFF	313,761	318,697	-	369,577	-	544,347	544,347	544,347	-
112 - CLASSIFIED SALARIES	55	35	-	41	-	39	39	39	-
121 - SUBSTITUTE LICENSED	72,439	48,185	-	48,227	-	88,391	88,391	88,391	-
122 - SUBSTITUTE CLASSIFIED	519	1,121	-	197	-	-	-	-	-
130 - OTHER PAY	54,240	76,025	-	79,374	-	100,703	100,703	100,703	-
132 - OVERTIME SALARIES	-	197	-	112	-	-	-	-	-
141 - EXTRA OR EXT DUTY CONTR	-	11,955	-	13,855	-	14,132	14,132	14,132	-
211 - PERS T1/T2	3,666	4,574	-	5,186	-	855	855	855	-
212 - PERS PICK-UP	4,076	5,770	-	7,004	-	12,170	12,170	12,170	-
213 - PERS/BOND	6,452	8,916	-	10,121	-	19,269	19,269	19,269	-
216 - PERS OPSRP	4,866	7,371	-	12,508	-	28,798	28,798	28,798	-
220 - FICA WITHHOLDING	9,622	10,362	-	10,965	-	15,517	15,517	15,517	-
231 - WORKER'S COMP	652	611	-	867	-	740	740	740	-
240 - HEALTH INSURANCE	36	-	-	-	-	-	-	-	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
245 - EMPLOYER PAID TSA	9	26	-	30	-	-	-	-	-
246 - LIFE & LT DISABILITY INS	8	1	-	4	-	-	-	-	-
310 - INSTR PROF TECH SERVICES	-	9,659	-	10,469	-	10,678	10,678	10,678	-
312 - WORK SHOPS/INSTR PRO IMPR	-	534	-	764	-	779	779	779	-
314 - PROF DEV TUITION REIMB	18,674	15,786	-	88,633	-	100,000	100,000	100,000	-
315 - MGMT SVS / CONSUL - INSTR	69,225	28,168	-	3,090	-	48,171	48,171	48,171	-
324 - RENTALS	-	-	-	1,065	-	1,086	1,086	1,086	-
331 - REIMB STUDENT TRANSPORT	3,933	100	-	-	-	-	-	-	-
341 - TRAVEL, LOCAL IN-DISTRICT	1,270	1,174	-	1,355	-	1,443	1,443	1,443	-
342 - TRAVEL, OUT OF-DISTRICT	46,929	58,191	-	49,901	-	77,735	77,735	77,735	-
353 - POSTAGE	-	452	-	-	-	-	-	-	-
389 - OTHER PROF/TECH SERVICES	-	913	-	3,838	-	2,144	2,144	2,144	-
410 - SUPPLIES	16,034	19,608	-	21,592	-	11,989	11,989	11,989	-
420 - TEXTBOOKS	-	-	-	376	-	384	384	384	-
460 - NON-CONSUMABLE MATERIALS	1,054	-	-	-	-	-	-	-	-
640 - DUES AND FEES	-	8,963	-	-	-	9,325	9,325	9,325	-
2242-PROFESSIONAL DVLMT-ADMIN	10,426	5,338	-	7,881	-	9,788	9,788	9,788	-
314 - PROF DEV TUITION REIMB	10,426	5,338	-	7,881	-	9,788	9,788	9,788	-
2310-BOARD OF EDUCATION SERV	202,343	452,408	-	540,251	-	558,965	558,965	558,965	-
315 - MGMT SVS / CONSUL - INSTR	-	85,908	-	-	-	80,292	80,292	80,292	-
342 - TRAVEL, OUT OF-DISTRICT	8,022	4,890	-	12,319	-	12,566	12,566	12,566	-
349 - OTHER TRAVEL	-	2,170	-	-	-	-	-	-	-
353 - POSTAGE	2,746	-	-	-	-	297	297	297	-
354 - ADVERTISING	728	1,508	-	2,696	-	2,144	2,144	2,144	-
355 - PRINTING AND BINDING	-	-	-	1,360	-	1,664	1,664	1,664	-
381 - AUDIT SERVICES	40,220	74,770	-	41,115	-	41,937	41,937	41,937	-
382 - LEGAL SERVICES	26,196	48,141	-	281,238	-	225,083	225,083	225,083	-
384 - NEGOTIATIONS & LABOR LAW	-	22,268	-	26,116	-	26,638	26,638	26,638	-
385 - MGMT SVS/CONSUL-NON INSTR	-	22,775	-	375	-	15,020	15,020	15,020	-
388 - ELECTION SERVICES	-	2,160	-	-	-	2,500	2,500	2,500	-
389 - OTHER PROF/TECH SERVICES	36	70,028	-	54,327	-	13,345	13,345	13,345	-
410 - SUPPLIES	22,534	17,850	-	13,681	-	13,986	13,986	13,986	-
460 - NON-CONSUMABLE MATERIALS	278	-	-	-	-	-	-	-	-
640 - DUES AND FEES	8,745	8,397	-	11,508	-	11,738	11,738	11,738	-
651-LIABILITY INSURANCE	89,867	88,573	-	92,397	-	108,104	108,104	108,104	-
652-FIDELITY BONDS	2,970	2,970	-	3,119	-	3,649	3,649	3,649	-
2321-OFFICE OF SUPERINTENDENT	358,646	412,316	2.00	429,275	2.00	542,977	542,977	542,977	3.00
112 - CLASSIFIED SALARIES	56,855	64,639	1.00	59,834	1.00	50,947	50,947	50,947	1.00
113 - ADMINISTRATORS	151,545	169,333	1.00	162,200	1.00	166,850	166,850	166,850	1.00
114 - MANAGERIAL-CLASSIFIED	-	-	-	-	-	84,553	84,553	84,553	1.00
121 - SUBSTITUTE LICENSED	446	180	-	-	-	-	-	-	-
130 - OTHER PAY	79	539	-	18,601	-	3,941	3,941	3,941	-
132 - OVERTIME SALARIES	2,615	1,548	-	3,027	-	3,162	3,162	3,162	-
211 - PERS T1/T2	31,978	32,916	-	34,853	-	32,218	32,218	32,218	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
212 - PERS PICK-UP	11,970	12,338	-	11,770	-	18,088	18,088	18,088	-
213 - PERS/BOND	19,264	19,536	-	18,635	-	28,640	28,640	28,640	-
216 - PERS OPSRP	-	32	-	3,231	-	20,502	20,502	20,502	-
220 - FICA WITHHOLDING	14,544	16,141	-	17,274	-	22,161	22,161	22,161	-
231 - WORKER'S COMP	995	960	-	925	-	1,135	1,135	1,135	-
240 - HEALTH INSURANCE	33,594	34,590	-	34,578	-	38,921	38,921	38,921	-
245 - EMPLOYER PAID TSA	7,800	12,000	-	4,662	-	4,500	4,500	4,500	-
246 - LIFE & LT DISABILITY INS	912	904	-	806	-	1,390	1,390	1,390	-
315 - MGMT SVS / CONSUL - INSTR	1,698	16,725	-	17,958	-	24,230	24,230	24,230	-
324 - RENTALS	1,096	1,532	-	1,421	-	1,297	1,297	1,297	-
341 - TRAVEL, LOCAL IN-DISTRICT	259	437	-	617	-	476	476	476	-
342 - TRAVEL, OUT OF-DISTRICT	12,704	8,358	-	8,293	-	13,355	13,355	13,355	-
351 - TELEPHONE	480	360	-	499	-	509	509	509	-
353 - POSTAGE	-	523	-	1,333	-	850	850	850	-
355 - PRINTING AND BINDING	-	-	-	6,500	-	4,080	4,080	4,080	-
385 - MGMT SVS/CONSUL-NON INSTR	-	-	-	1,288	-	1,313	1,313	1,313	-
389 - OTHER PROF/TECH SERVICES	170	170	-	176	-	180	180	180	-
392 - STAFF EVENTS & INSERVICE	-	-	-	2,000	-	2,040	2,040	2,040	-
410 - SUPPLIES	6,268	16,010	-	16,041	-	14,832	14,832	14,832	-
460 - NON-CONSUMABLE MATERIALS	-	-	-	594	-	606	606	606	-
640 - DUES AND FEES	3,374	2,546	-	2,156	-	2,200	2,200	2,200	-
2410-OFFICE OF THE PRINCIPAL	3,067,958	3,211,072	27.64	3,968,786	31.04	4,063,797	4,063,797	4,063,797	31.04
112 - CLASSIFIED SALARIES	469,110	502,546	15.94	511,470	15.94	521,357	521,357	521,357	15.94
113 - ADMINISTRATORS	1,160,324	1,215,638	11.70	1,555,712	15.10	1,585,789	1,585,789	1,585,789	15.10
121 - SUBSTITUTE LICENSED	713	1,621	-	376	-	937	937	937	-
122 - SUBSTITUTE CLASSIFIED	9,881	8,498	-	16,853	-	30,405	30,405	30,405	-
130 - OTHER PAY	2,520	2,030	-	6,102	-	5,536	5,536	5,536	-
132 - OVERTIME SALARIES	269	16	-	194	-	215	215	215	-
211 - PERS T1/T2	152,861	147,909	-	217,346	-	213,732	213,732	213,732	-
212 - PERS PICK-UP	93,401	100,765	-	124,791	-	127,437	127,437	127,437	-
213 - PERS/BOND	150,319	159,545	-	197,586	-	201,775	201,775	201,775	-
216 - PERS OPSRP	64,530	80,969	-	145,529	-	154,094	154,094	154,094	-
220 - FICA WITHHOLDING	122,830	128,424	-	159,032	-	162,482	162,482	162,482	-
231 - WORKER'S COMP	8,161	7,430	-	9,348	-	8,667	8,667	8,667	-
240 - HEALTH INSURANCE	436,362	447,620	-	514,541	-	542,280	542,280	542,280	-
245 - EMPLOYER PAID TSA	35,672	56,598	-	71,331	-	65,946	65,946	65,946	-
246 - LIFE & LT DISABILITY INS	7,883	8,074	-	9,690	-	9,966	9,966	9,966	-
312 - WORK SHOPS/INSTR PRO IMPR	-	954	-	425	-	-	-	-	-
324 - RENTALS	192,875	191,477	-	207,737	-	191,739	191,739	191,739	-
341 - TRAVEL, LOCAL IN-DISTRICT	795	1,396	-	3,094	-	4,952	4,952	4,952	-
342 - TRAVEL, OUT OF-DISTRICT	5,590	4,329	-	7,071	-	9,916	9,916	9,916	-
353 - POSTAGE	10,050	9,444	-	10,451	-	12,416	12,416	12,416	-
355 - PRINTING AND BINDING	177	380	-	185	-	188	188	188	-
389 - OTHER PROF/TECH SERVICES	1,180	4,915	-	13,414	-	15,021	15,021	15,021	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
410 - SUPPLIES	100,444	92,431	-	117,255	-	124,375	124,375	124,375	-
460 - NON-CONSUMABLE MATERIALS	12,948	23,404	-	26,107	-	28,334	28,334	28,334	-
470 - COMPUTER SOFTWARE	2,144	4,215	-	15,445	-	17,852	17,852	17,852	-
540 - DEPR EQUIPMENT (>\$5,000)	17,087	-	-	13,326	-	14,724	14,724	14,724	-
640 - DUES AND FEES	9,833	10,447	-	14,378	-	13,664	13,664	13,664	-
2431-ATHLETIC DIRECTOR	143,832	165,001	1.00	176,298	1.00	181,446	181,446	181,446	1.00
111 - LICENSED SALARIES	70,598	-	-	-	-	-	-	-	-
113 - ADMINISTRATORS	-	100,757	1.00	104,033	1.00	107,158	107,158	107,158	1.00
144 - EXTRA DUTY ATHLETICS	19,662	-	-	-	-	-	-	-	-
211 - PERS T1/T2	14,234	16,151	-	20,838	-	21,464	21,464	21,464	-
212 - PERS PICK-UP	5,328	6,045	-	6,242	-	6,429	6,429	6,429	-
213 - PERS/BOND	8,575	9,572	-	9,883	-	10,180	10,180	10,180	-
220 - FICA WITHHOLDING	6,837	7,677	-	7,939	-	8,198	8,198	8,198	-
231 - WORKER'S COMP	438	425	-	437	-	427	427	427	-
240 - HEALTH INSURANCE	17,220	16,960	-	18,861	-	19,460	19,460	19,460	-
245 - EMPLOYER PAID TSA	900	4,548	-	4,548	-	4,548	4,548	4,548	-
246 - LIFE & LT DISABILITY INS	-	472	-	526	-	539	539	539	-
342 - TRAVEL, OUT OF-DISTRICT	-	1,020	-	1,995	-	1,061	1,061	1,061	-
351 - TELEPHONE	40	-	-	-	-	571	571	571	-
410 - SUPPLIES	-	527	-	150	-	549	549	549	-
640 - DUES AND FEES	-	845	-	845	-	862	862	862	-
2510-DIRECTOR OF BUSINESS SUPP	261,052	280,680	1.00	308,378	1.00	315,084	315,084	315,084	1.00
113 - ADMINISTRATORS	115,624	117,924	1.00	120,564	1.00	122,963	122,963	122,963	1.00
211 - PERS T1/T2	18,234	18,903	-	24,149	-	24,629	24,629	24,629	-
212 - PERS PICK-UP	6,825	7,075	-	7,234	-	7,378	7,378	7,378	-
213 - PERS/BOND	10,984	11,203	-	11,454	-	11,681	11,681	11,681	-
220 - FICA WITHHOLDING	8,865	9,013	-	9,228	-	9,437	9,437	9,437	-
231 - WORKER'S COMP	561	496	-	505	-	486	486	486	-
240 - HEALTH INSURANCE	17,952	18,439	-	18,828	-	19,856	19,856	19,856	-
245 - EMPLOYER PAID TSA	4,548	4,548	-	4,548	-	4,548	4,548	4,548	-
246 - LIFE & LT DISABILITY INS	594	583	-	590	-	601	601	601	-
318 - STAFF DVLPMNT-NONINSTRUC	903	-	-	1,051	-	1,072	1,072	1,072	-
322 - CONTRACTED REPAIRS	-	-	-	30	-	31	31	31	-
324 - RENTALS	13,946	10,184	-	16,349	-	16,676	16,676	16,676	-
341 - TRAVEL, LOCAL IN-DISTRICT	-	1	-	-	-	-	-	-	-
342 - TRAVEL, OUT OF-DISTRICT	4,984	3,835	-	8,004	-	8,164	8,164	8,164	-
353 - POSTAGE	6,250	9,225	-	12,610	-	12,862	12,862	12,862	-
354 - ADVERTISING	2,094	2,271	-	444	-	453	453	453	-
355 - PRINTING AND BINDING	-	99	-	-	-	-	-	-	-
385 - MGMT SVS/CONSUL-NON INSTR	6,220	6,904	-	25,346	-	25,853	25,853	25,853	-
389 - OTHER PROF/TECH SERVICES	29,791	35,893	-	22,863	-	23,321	23,321	23,321	-
410 - SUPPLIES	2,584	10,943	-	10,778	-	10,994	10,994	10,994	-
460 - NON-CONSUMABLE MATERIALS	3,444	2,032	-	2,595	-	2,647	2,647	2,647	-
470 - COMPUTER SOFTWARE	-	-	-	840	-	857	857	857	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
640 - DUES AND FEES	4,014	7,983	-	7,291	-	7,437	7,437	7,437	-
670-TAXES-LICENSES-ASSESSMENT	2,635	3,125	-	3,078	-	3,139	3,139	3,139	-
2520-BUSINESS SERVICES	394,195	410,900	4.50	439,225	5.50	513,256	513,256	513,256	5.50
112 - CLASSIFIED SALARIES	244,858	269,383	4.50	274,943	5.50	348,827	348,827	348,827	5.50
130 - OTHER PAY	-	-	-	64	-	-	-	-	-
132 - OVERTIME SALARIES	-	-	-	6,709	-	6,843	6,843	6,843	-
211 - PERS T1/T2	7,425	7,636	-	9,979	-	9,999	9,999	9,999	-
212 - PERS PICK-UP	13,425	14,587	-	15,197	-	20,534	20,534	20,534	-
213 - PERS/BOND	21,606	23,097	-	24,063	-	32,512	32,512	32,512	-
216 - PERS OPSRP	18,985	20,917	-	29,666	-	42,619	42,619	42,619	-
220 - FICA WITHHOLDING	17,436	19,700	-	20,187	-	26,181	26,181	26,181	-
231 - WORKER'S COMP	1,226	1,141	-	1,164	-	1,423	1,423	1,423	-
240 - HEALTH INSURANCE	66,362	52,623	-	55,297	-	22,000	22,000	22,000	-
246 - LIFE & LT DISABILITY INS	866	879	-	926	-	1,268	1,268	1,268	-
318 - STAFF DVLPMNT-NONINSTRUC	-	69	-	70	-	72	72	72	-
341 - TRAVEL, LOCAL IN-DISTRICT	-	9	-	102	-	104	104	104	-
342 - TRAVEL, OUT OF-DISTRICT	-	195	-	92	-	94	94	94	-
410 - SUPPLIES	2,005	664	-	765	-	780	780	780	-
2542-CARE/UPKEEP OF BUILDINGS	4,246,590	4,511,217	32.81	4,692,692	34.81	4,851,842	4,851,842	4,851,842	34.81
112 - CLASSIFIED SALARIES	1,075,156	1,221,601	31.56	1,302,499	33.56	1,363,712	1,363,712	1,363,712	33.56
114 - MANAGERIAL-CLASSIFIED	82,166	86,920	1.25	95,423	1.25	97,316	97,316	97,316	1.25
122 - SUBSTITUTE CLASSIFIED	54,752	47,867	-	53,455	-	81,768	81,768	81,768	-
130 - OTHER PAY	10,657	16,556	-	19,502	-	17,694	17,694	17,694	-
132 - OVERTIME SALARIES	5,385	18,922	-	23,973	-	16,004	16,004	16,004	-
211 - PERS T1/T2	70,591	70,624	-	84,603	-	74,063	74,063	74,063	-
212 - PERS PICK-UP	67,530	74,275	-	84,439	-	91,405	91,405	91,405	-
213 - PERS/BOND	108,682	117,602	-	133,453	-	144,724	144,724	144,724	-
216 - PERS OPSRP	73,308	85,315	-	143,227	-	168,203	168,203	168,203	-
220 - FICA WITHHOLDING	89,725	101,608	-	112,185	-	116,541	116,541	116,541	-
231 - WORKER'S COMP	42,067	38,287	-	42,074	-	43,274	43,274	43,274	-
240 - HEALTH INSURANCE	395,751	416,169	-	421,088	-	444,065	444,065	444,065	-
245 - EMPLOYER PAID TSA	-	5,685	-	5,685	-	5,685	5,685	5,685	-
246 - LIFE & LT DISABILITY INS	4,394	4,902	-	5,409	-	5,477	5,477	5,477	-
322 - CONTRACTED REPAIRS	336,195	339,067	-	347,162	-	289,196	289,196	289,196	-
324 - RENTALS	35,224	28,097	-	43,464	-	35,910	35,910	35,910	-
325 - ELECTRICITY	484,450	445,305	-	497,112	-	538,925	538,925	538,925	-
326 - FUEL (HEATING)	248,305	252,162	-	302,551	-	312,682	312,682	312,682	-
327 - WATER AND SEWAGE	233,258	247,809	-	262,154	-	267,397	267,397	267,397	-
328 - GARBAGE	73,885	81,397	-	92,494	-	77,773	77,773	77,773	-
341 - TRAVEL, LOCAL IN-DISTRICT	276	443	-	470	-	361	361	361	-
342 - TRAVEL, OUT OF-DISTRICT	191	4	-	631	-	253	253	253	-
351 - TELEPHONE	1,652	1,132	-	3,734	-	3,936	3,936	3,936	-
353 - POSTAGE	39	-	-	62	-	64	64	64	-
389 - OTHER PROF/TECH SERVICES	23,591	43,232	-	40,434	-	41,243	41,243	41,243	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
410 - SUPPLIES	299,557	153,908	-	197,759	-	177,887	177,887	177,887	-
412 - CUSTODIAL SUPPLIES	25,043	139,428	-	108,283	-	106,187	106,187	106,187	-
414 - PARTS	26,400	38,451	-	9,743	-	11,904	11,904	11,904	-
415 - FUEL (VEHICLE)	105	205	-	148	-	95	95	95	-
417 - TIRES	14	30	-	6,619	-	6,390	6,390	6,390	-
460 - NON-CONSUMABLE MATERIALS	77,700	146,648	-	13,747	-	12,450	12,450	12,450	-
470 - COMPUTER SOFTWARE	5,950	2,400	-	5,950	-	6,314	6,314	6,314	-
530 - SITE IMPROVEMENTS	24,030	-	-	-	-	-	-	-	-
540 - DEPR EQUIPMENT (>\$5,000)	71,773	76,698	-	-	-	16,641	16,641	16,641	-
640 - DUES AND FEES	1,473	9,810	-	12,197	-	9,643	9,643	9,643	-
651-LIABILITY INSURANCE	3,615	3,427	-	4,030	-	4,626	4,626	4,626	-
653-PROPERTY INSURANCE	193,700	195,234	-	216,934	-	254,665	254,665	254,665	-
670-TAXES-LICENSES-ASSESSMENT	-	-	-	-	-	7,370	7,370	7,370	-
2543-CARE/UPKEEP OF GROUNDS	120,248	15,500	1.00	-	-	21,363	21,363	21,363	-
112 - CLASSIFIED SALARIES	-	-	1.00	-	-	-	-	-	-
322 - CONTRACTED REPAIRS	38,448	-	-	-	-	-	-	-	-
414 - PARTS	-	-	-	-	-	555	555	555	-
540 - DEPR EQUIPMENT (>\$5,000)	81,800	15,500	-	-	-	20,808	20,808	20,808	-
2544-DISTRICT-WIDE MAINTENANCE	-	951	-	3,414	-	4,804	4,804	4,804	-
414 - PARTS	-	-	-	3,414	-	4,709	4,709	4,709	-
417 - TIRES	-	951	-	-	-	94	94	94	-
418 - BATTERIES	-	-	-	-	-	1	1	1	-
2546-CAMPUS SECURITY	47,264	48,882	1.00	102,150	2.00	106,382	106,382	106,382	2.00
112 - CLASSIFIED SALARIES	27,513	28,256	1.00	56,403	2.00	56,744	56,744	56,744	2.00
211 - PERS T1/T2	4,156	4,353	-	5,562	-	5,675	5,675	5,675	-
212 - PERS PICK-UP	1,556	1,629	-	3,252	-	3,272	3,272	3,272	-
213 - PERS/BOND	2,504	2,580	-	5,150	-	5,181	5,181	5,181	-
216 - PERS OPSRP	-	-	-	3,855	-	3,821	3,821	3,821	-
220 - FICA WITHHOLDING	2,016	2,077	-	4,147	-	4,172	4,172	4,172	-
231 - WORKER'S COMP	139	124	-	251	-	230	230	230	-
240 - HEALTH INSURANCE	8,373	8,545	-	20,318	-	23,891	23,891	23,891	-
246 - LIFE & LT DISABILITY INS	77	88	-	91	-	212	212	212	-
310 - INSTR PROF TECH SERVICES	930	1,229	-	3,121	-	3,184	3,184	3,184	-
2551-TRANSPORTATION DIRECTION	191,377	201,513	2.00	213,171	2.00	242,135	242,135	242,135	2.00
112 - CLASSIFIED SALARIES	54,661	56,499	1.25	57,964	1.25	58,860	58,860	58,860	1.25
114 - MANAGERIAL-CLASSIFIED	60,807	62,476	0.75	63,871	0.75	65,140	65,140	65,140	0.75
130 - OTHER PAY	254	281	-	630	-	653	653	653	-
132 - OVERTIME SALARIES	80	-	-	166	-	169	169	169	-
211 - PERS T1/T2	7,007	7,300	-	9,411	-	9,435	9,435	9,435	-
212 - PERS PICK-UP	6,709	7,023	-	7,211	-	7,352	7,352	7,352	-
213 - PERS/BOND	10,798	11,120	-	11,417	-	11,640	11,640	11,640	-
216 - PERS OPSRP	7,288	7,652	-	10,672	-	10,997	10,997	10,997	-
220 - FICA WITHHOLDING	8,565	8,841	-	9,109	-	9,374	9,374	9,374	-
231 - WORKER'S COMP	585	519	-	529	-	504	504	504	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
240 - HEALTH INSURANCE	34,082	35,843	-	36,126	-	37,225	37,225	37,225	-
245 - EMPLOYER PAID TSA	-	3,411	-	3,411	-	3,411	3,411	3,411	-
246 - LIFE & LT DISABILITY INS	543	546	-	555	-	565	565	565	-
322 - CONTRACTED REPAIRS	-	-	-	-	-	16,077	16,077	16,077	-
410 - SUPPLIES	-	-	-	2,000	-	10,616	10,616	10,616	-
652-FIDELITY BONDS	-	-	-	100	-	117	117	117	-
2552-VEHICLE OPERATION	2,243,025	1,991,916	23.75	1,989,688	22.09	2,029,650	2,029,650	2,029,650	22.09
112 - CLASSIFIED SALARIES	633,358	625,381	21.75	723,362	22.09	696,386	696,386	696,386	22.09
117-UNUSED LEAVE (BEG FY20)	94,113	98,800	2.00	-	-	-	-	-	-
118-FIELD TRIPS	28,854	37,880	-	12,113	-	27,634	27,634	27,634	-
119-ACTIVITY TRIPS	29,070	35,141	-	32,688	-	31,879	31,879	31,879	-
122 - SUBSTITUTE CLASSIFIED	1,508	2,064	-	7,612	-	17,114	17,114	17,114	-
130 - OTHER PAY	3,452	1,238	-	12,978	-	11,988	11,988	11,988	-
132 - OVERTIME SALARIES	2,890	15,190	-	8,945	-	8,594	8,594	8,594	-
211 - PERS T1/T2	39,049	38,215	-	41,765	-	40,850	40,850	40,850	-
212 - PERS PICK-UP	42,097	44,481	-	42,336	-	44,984	44,984	44,984	-
213 - PERS/BOND	67,752	70,428	-	68,392	-	72,816	72,816	72,816	-
216 - PERS OPSRP	49,009	53,816	-	74,562	-	82,019	82,019	82,019	-
220 - FICA WITHHOLDING	55,460	57,836	-	55,573	-	58,636	58,636	58,636	-
231 - WORKER'S COMP	37,018	30,330	-	28,919	-	30,451	30,451	30,451	-
240 - HEALTH INSURANCE	327,662	315,029	-	293,986	-	303,363	303,363	303,363	-
246 - LIFE & LT DISABILITY INS	2,425	2,391	-	2,330	-	2,385	2,385	2,385	-
315 - MGMT SVS / CONSUL - INSTR	1,991	2,129	-	3,448	-	4,120	4,120	4,120	-
318 - STAFF DVLPMNT-NONINSTRUC	-	-	-	1,215	-	1,239	1,239	1,239	-
322 - CONTRACTED REPAIRS	56,656	55,626	-	109,830	-	95,707	95,707	95,707	-
324 - RENTALS	45,867	17,983	-	44,062	-	44,943	44,943	44,943	-
325 - ELECTRICITY	4,577	4,656	-	5,985	-	6,105	6,105	6,105	-
326 - FUEL (HEATING)	5,858	3,882	-	6,000	-	6,120	6,120	6,120	-
327 - WATER AND SEWAGE	5,133	6,149	-	6,910	-	5,518	5,518	5,518	-
328 - GARBAGE	4,116	14,679	-	4,109	-	5,721	5,721	5,721	-
331 - REIMB STUDENT TRANSPORT	32,860	26,105	-	48,267	-	49,233	49,233	49,233	-
342 - TRAVEL, OUT OF-DISTRICT	3,810	15,282	-	8,876	-	8,451	8,451	8,451	-
351 - TELEPHONE	-	100	-	-	-	-	-	-	-
353 - POSTAGE	-	7	-	-	-	-	-	-	-
390 - OTHER PROF/TECH SRVS	-	-	-	3,787	-	3,628	3,628	3,628	-
410 - SUPPLIES	10,904	13,463	-	34,735	-	29,090	29,090	29,090	-
414 - PARTS	60,830	79,862	-	47,870	-	36,807	36,807	36,807	-
415 - FUEL (VEHICLE)	221,204	227,056	-	169,993	-	208,073	208,073	208,073	-
416 - LUBE OIL & GREASE	7,642	9,315	-	6,772	-	6,908	6,908	6,908	-
417 - TIRES	32,831	37,170	-	32,295	-	33,176	33,176	33,176	-
418 - BATTERIES	2,565	3,778	-	4,203	-	4,287	4,287	4,287	-
470 - COMPUTER SOFTWARE	995	995	-	1,015	-	1,035	1,035	1,035	-
540 - DEPR EQUIPMENT (>\$5,000)	38,391	-	-	-	-	-	-	-	-
564 - BUS & CAPITAL BUS IMPROV	248,072	-	-	-	-	-	-	-	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
640 - DUES AND FEES	9,875	9,717	-	8,030	-	8,191	8,191	8,191	-
651-LIABILITY INSURANCE	15,757	15,921	-	16,649	-	19,431	19,431	19,431	-
653-PROPERTY INSURANCE	19,375	19,825	-	20,070	-	22,767	22,767	22,767	-
2640-STAFF SERVICES	442,262	483,743	3.00	570,406	3.00	573,074	573,074	573,074	3.00
112 - CLASSIFIED SALARIES	80,853	90,341	2.00	102,380	2.00	102,630	102,630	102,630	2.00
113 - ADMINISTRATORS	115,624	117,924	1.00	120,564	1.00	122,963	122,963	122,963	1.00
121 - SUBSTITUTE LICENSED	-	-	-	282	-	96	96	96	-
122 - SUBSTITUTE CLASSIFIED	-	385	-	-	-	-	-	-	-
130 - OTHER PAY	21,685	23,599	-	12,595	-	22,676	22,676	22,676	-
132 - OVERTIME SALARIES	-	245	-	6,068	-	10,200	10,200	10,200	-
141 - EXTRA OR EXT DUTY CONTR	-	13,314	-	13,116	-	14,438	14,438	14,438	-
211 - PERS T1/T2	23,068	24,153	-	26,147	-	24,629	24,629	24,629	-
212 - PERS PICK-UP	12,571	14,104	-	14,638	-	16,135	16,135	16,135	-
213 - PERS/BOND	20,176	22,332	-	23,271	-	25,547	25,547	25,547	-
216 - PERS OPSRP	7,021	9,031	-	16,684	-	21,279	21,279	21,279	-
220 - FICA WITHHOLDING	16,339	18,471	-	18,664	-	20,572	20,572	20,572	-
231 - WORKER'S COMP	1,080	8,858	-	1,603	-	1,083	1,083	1,083	-
240 - HEALTH INSURANCE	42,031	38,387	-	51,436	-	19,460	19,460	19,460	-
245 - EMPLOYER PAID TSA	4,552	4,548	-	5,148	-	4,548	4,548	4,548	-
246 - LIFE & LT DISABILITY INS	882	877	-	1,221	-	977	977	977	-
310 - INSTR PROF TECH SERVICES	2,134	-	-	1,506	-	1,536	1,536	1,536	-
318 - STAFF DVLPMNT-NONINSTRUC	595	1,903	-	3,015	-	3,075	3,075	3,075	-
324 - RENTALS	1,430	1,387	-	6,796	-	6,932	6,932	6,932	-
341 - TRAVEL, LOCAL IN-DISTRICT	571	485	-	1,441	-	1,469	1,469	1,469	-
342 - TRAVEL, OUT OF-DISTRICT	2,233	2,806	-	14,727	-	15,022	15,022	15,022	-
354 - ADVERTISING	10,959	9,190	-	8,932	-	9,110	9,110	9,110	-
374 - OTHER TUITION	6,000	6,000	-	6,120	-	6,242	6,242	6,242	-
385 - MGMT SVS/CONSUL-NON INSTR	6,003	6,130	-	7,395	-	7,543	7,543	7,543	-
389 - OTHER PROF/TECH SERVICES	295	565	-	-	-	-	-	-	-
390 - OTHER PROF/TECH SRVS	15,309	13,753	-	13,014	-	13,862	13,862	13,862	-
392 - STAFF EVENTS & INSERVICE	10,620	6,220	-	5,784	-	12,044	12,044	12,044	-
410 - SUPPLIES	3,154	3,970	-	15,477	-	13,480	13,480	13,480	-
460 - NON-CONSUMABLE MATERIALS	1,056	724	-	-	-	1,694	1,694	1,694	-
470 - COMPUTER SOFTWARE	28,062	21,329	-	50,199	-	51,203	51,203	51,203	-
640 - DUES AND FEES	7,958	22,713	-	22,184	-	22,628	22,628	22,628	-
2660-TECHNOLOGY SERVICES	1,707,278	2,196,938	11.00	1,817,967	12.00	1,803,289	1,803,289	1,803,289	12.00
112 - CLASSIFIED SALARIES	410,437	446,322	10.00	542,709	11.00	568,682	568,682	568,682	11.00
114 - MANAGERIAL-CLASSIFIED	94,151	96,022	1.00	98,169	1.00	100,120	100,120	100,120	1.00
130 - OTHER PAY	298	644	-	1,046	-	1,653	1,653	1,653	-
132 - OVERTIME SALARIES	1,768	6,835	-	13,804	-	5,163	5,163	5,163	-
211 - PERS T1/T2	12,926	14,323	-	18,377	-	18,597	18,597	18,597	-
212 - PERS PICK-UP	27,975	31,904	-	35,777	-	39,209	39,209	39,209	-
213 - PERS/BOND	44,373	46,783	-	53,539	-	62,081	62,081	62,081	-
216 - PERS OPSRP	41,259	47,334	-	73,561	-	81,741	81,741	81,741	-

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	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
220 - FICA WITHHOLDING	36,657	39,870	-	46,034	-	49,991	49,991	49,991	-
231 - WORKER'S COMP	2,504	2,345	-	2,723	-	2,694	2,694	2,694	-
240 - HEALTH INSURANCE	122,787	131,384	-	140,284	-	151,012	151,012	151,012	-
245 - EMPLOYER PAID TSA	4,548	4,548	-	4,548	-	4,548	4,548	4,548	-
246 - LIFE & LT DISABILITY INS	1,912	2,049	-	2,379	-	2,596	2,596	2,596	-
316 - DATA PROCESSING SERVICES	114,854	138,027	-	140,834	-	143,651	143,651	143,651	-
319 - OTHER INSTRUCT/PROF/TECH	45,581	47,508	-	55,074	-	52,951	52,951	52,951	-
322 - CONTRACTED REPAIRS	5,816	17,312	-	15,386	-	15,694	15,694	15,694	-
324 - RENTALS	11,790	16,154	-	17,076	-	17,417	17,417	17,417	-
341 - TRAVEL, LOCAL IN-DISTRICT	2,996	2,886	-	3,466	-	3,535	3,535	3,535	-
342 - TRAVEL, OUT OF-DISTRICT	181	173	-	2,718	-	2,773	2,773	2,773	-
351 - TELEPHONE	63,734	81,438	-	81,886	-	70,501	70,501	70,501	-
353 - POSTAGE	38	701	-	263	-	268	268	268	-
359 - OTH COMMUNICATION SERVICE	81,120	72,412	-	98,740	-	81,361	81,361	81,361	-
389 - OTHER PROF/TECH SERVICES	60,832	49,456	-	25,699	-	26,213	26,213	26,213	-
410 - SUPPLIES	37,526	46,676	-	47,823	-	48,779	48,779	48,779	-
460 - NON-CONSUMABLE MATERIALS	419,314	782,791	-	226,378	-	181,921	181,921	181,921	-
470 - COMPUTER SOFTWARE	60,200	70,920	-	69,553	-	70,017	70,017	70,017	-
640 - DUES AND FEES	1,700	119	-	121	-	124	124	124	-
2690-OTHER SUPPORT SERVICES	47,129	43,874	0.50	54,970	0.63	56,145	56,145	56,145	0.63
112 - CLASSIFIED SALARIES	23,788	22,237	0.50	26,673	0.63	27,266	27,266	27,266	0.63
130 - OTHER PAY	1,791	1,092	-	2,057	-	2,098	2,098	2,098	-
132 - OVERTIME SALARIES	156	-	-	-	-	-	-	-	-
211 - PERS T1/T2	3,900	3,596	-	5,530	-	5,249	5,249	5,249	-
212 - PERS PICK-UP	1,460	1,346	-	1,657	-	1,572	1,572	1,572	-
213 - PERS/BOND	2,350	2,131	-	2,623	-	2,489	2,489	2,489	-
220 - FICA WITHHOLDING	1,553	1,335	-	1,848	-	2,005	2,005	2,005	-
231 - WORKER'S COMP	133	100	-	127	-	118	118	118	-
240 - HEALTH INSURANCE	11,926	11,960	-	14,362	-	15,267	15,267	15,267	-
246 - LIFE & LT DISABILITY INS	74	78	-	94	-	82	82	82	-
2700-SUPP RETIREMENT PROGRAM	171,181	105,873	-	170,000	-	170,000	170,000	170,000	-
242 - RETIREE VEBA (W/W 116)	17,500	-	-	35,000	-	35,000	35,000	35,000	-
270 - POST RETIREMENT HEALTH BN	153,681	105,873	-	135,000	-	135,000	135,000	135,000	-
3310-DIR OF COMMUNITY SERVICES	-	-	-	-	-	56,803	56,803	56,803	0.50
114 - MANAGERIAL-CLASSIFIED	-	-	-	-	-	37,261	37,261	37,261	0.50
212 - PERS PICK-UP	-	-	-	-	-	2,236	2,236	2,236	-
213 - PERS/BOND	-	-	-	-	-	3,540	3,540	3,540	-
216 - PERS OPSRP	-	-	-	-	-	5,433	5,433	5,433	-
220 - FICA WITHHOLDING	-	-	-	-	-	2,850	2,850	2,850	-
231 - WORKER'S COMP	-	-	-	-	-	156	156	156	-
240 - HEALTH INSURANCE	-	-	-	-	-	2,848	2,848	2,848	-
245 - EMPLOYER PAID TSA	-	-	-	-	-	2,274	2,274	2,274	-
246 - LIFE & LT DISABILITY INS	-	-	-	-	-	206	206	206	-
5110-LONG TERM DEBT	262,120	262,830	-	263,443	-	263,958	263,958	263,958	-

100 General Fund Expenditures by Function and Object

	17-18	18-19	18-19 FTE	19-20 Budget	19-20 FTE	20-21 Proposed	20-21 Approved	20-21 Adopted	20-21 FTE
610-PRINCIPAL PAYMENTS	220,000	225,000	-	230,000	-	235,000	235,000	235,000	-
621-REGULAR INTEREST	42,120	37,830	-	33,443	-	28,958	28,958	28,958	-
5200-TRANSFER OF FUNDS	3,887,147	59,604	-	804,121	-	-	-	-	-
710 - FUND TRANSFERS	3,887,147	59,604	-	804,121	-	-	-	-	-
6100-CONTINGENCIES	-	-	-	-	-	384,531	384,531	384,531	-
810 - CONTINGENCY	-	-	-	-	-	384,531	384,531	384,531	-
820 - PLANNED RESERVE	-	-	-	-	-	-	-	-	-
Grand Total	48,891,718	47,653,259	432.34	53,160,123	454.61	55,106,107	55,106,107	55,106,107	457.11

Special Revenue Funds

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

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

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

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

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

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

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

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

**HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET**

		2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
FUND 200 FOOD SERVICE														
RESOURCES														
R1000	Local Sources	308,866	328,469		245,715	245,715		330,000	330,000	330,000	84,285	34.3%		
R3000	State Sources	35,767	40,420		26,165	26,165		42,000	42,000	42,000	15,835	60.5%		
R4000	Federal Sources	1,278,663	1,288,571		1,139,804	1,139,804		1,350,000	1,350,000	1,350,000	210,196	18.4%		
R5200	Interfund Transfers	-	-		404,121	404,121		-	-	-	(404,121)	-100.0%		
	Subtotal Resources	1,623,295	1,657,459		1,815,805	1,815,805		1,722,000	1,722,000	1,722,000	(93,805)	-5.2%		
R5400	Beginning Fund Balance	427,723	484,105		492,575	492,575		491,817	491,817	491,817	(758)	-0.2%		
	Total Resources	2,051,018	2,141,564		2,308,380	2,308,380		2,213,817	2,213,817	2,213,817	(94,563)	-4.1%		
EXPENDITURES BY FUNCTION														
3000	Enterprise & Community Services													
100	Salaries	511,866	541,104	20.31	570,578	570,578	20.84	573,795	573,795	573,795	3,217	0.6%	20.84	
200	Benefits	434,344	447,107		468,023	468,023		491,164	491,164	491,164	23,141	4.9%		
300	Purchased Services	2,982	3,405		6,782	6,782		7,000	7,000	7,000	218	3.2%		
400	Supplies and Materials	615,111	654,809		756,699	756,699		655,000	655,000	655,000	(101,699)	-13.4%		
500	Capital Outlay	-	-		11,254	11,254		-	-	-	(11,254)	-100.0%		
600	Other Objects	2,610	2,564		3,227	3,227		4,042	4,042	4,042	815	25.3%		
	Total Enterprise & Community Services	1,566,913	1,648,989	20.31	1,816,563	1,816,563	20.84	1,731,001	1,731,001	1,731,001	(85,562)	-4.7%	20.84	
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	1,566,913	1,648,989	20.31	1,816,563	1,816,563	20.84	1,731,001	1,731,001	1,731,001	(85,562)	-4.7%	20.84	
Total Unappropriated Ending Fund Balance		484,105	492,575		491,817	491,817		482,816	482,816	482,816	(9,001)	-1.8%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET

		2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
FUND 204 STUDENT BODY FUNDS														
RESOURCES														
R1000	Local Sources	1,204,827	1,081,420		1,200,000	1,200,000		1,200,000	1,200,000	1,200,000	-	0.0%		
R5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Subtotal Resources	1,204,827	1,081,420		1,200,000	1,200,000		1,200,000	1,200,000	1,200,000	-	0.0%		
R5400	Beginning Fund Balance	663,570	661,285		591,562	591,562		591,562	591,562	591,562	-	0.0%		
	Total Resources	1,868,396	1,742,704		1,791,562	1,791,562		1,791,562	1,791,562	1,791,562	-	0.0%		
EXPENDITURES BY FUNCTION														
1000	Instruction													
400	Supplies and Materials	1,207,112	1,139,542		1,791,562	1,791,562		1,791,562	1,791,562	1,791,562	-	0.0%		
	Total Instruction	1,207,112	1,139,542		1,791,562	1,791,562		1,791,562	1,791,562	1,791,562	-	0.0%		
5000	Interfund Transfers													
700	Transfers	-	11,600		-	-		-	-	-	-	na		
	Total Interfund Transfers	-	11,600		-	-		-	-	-	-	na		
	Total Expenditures	1,207,112	1,151,142		1,791,562	1,791,562		1,791,562	1,791,562	1,791,562	-	0.0%		
Total Unappropriated Ending Fund Balance		661,285	591,562		-	-		-	-	-	-	na		

**HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET**

		2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
FUND 205 COMMUNITY EDUCATION														
RESOURCES														
R1000	Local Sources	1,116,030	1,160,698		655,408	655,408		1,183,690	1,183,690	1,183,690	528,282	80.6%		
R3000	State Sources	13,515	6,090		18,720	18,720		20,000	20,000	20,000	1,280	6.8%		
R5200	Interfund Transfers	-	59,604		400,000	400,000		-	-	-	(400,000)	-100.0%		
	Subtotal Resources	1,129,545	1,226,391		1,074,128	1,074,128		1,203,690	1,203,690	1,203,690	129,562	12.1%		
R5400	Beginning Fund Balance	171,534	80,330		52,434	52,434		-	-	-	(52,434)	-100.0%		
	Total Resources	1,301,079	1,306,721		1,126,562	1,126,562		1,203,690	1,203,690	1,203,690	77,128	6.8%		
EXPENDITURES BY FUNCTION														
1000	Instruction													
100	Salaries	66,655	67,936	1.00	35,016	35,016	0.60	-	-	-	(35,016)	-100.0%	-	
200	Benefits	43,760	22,037		20,941	20,941		-	-	-	(20,941)	-100.0%		
300	Purchased Services	1,659	1,556		777	777		-	-	-	(777)	-100.0%		
400	Supplies and Materials	3,695	3,695		3,695	3,695		-	-	-	(3,695)	-100.0%		
	Total Instruction	115,769	95,224	1.00	60,430	60,430	0.60	-	-	-	(60,430)	-100.0%	-	
3000	Enterprise & Community Services													
100	Salaries	411,776	476,065	13.25	491,770	491,770	13.53	477,857	477,857	477,857	(13,913)	-2.8%	13.03	
200	Benefits	217,142	228,896		276,303	276,303		270,833	270,833	270,833	(5,470)	-2.0%		
300	Purchased Services	269,949	303,786		220,101	220,101		305,000	305,000	305,000	84,899	38.6%		
400	Supplies and Materials	180,200	149,200		76,900	76,900		150,000	150,000	150,000	73,100	95.1%		
500	Capital Outlay	17,868	-		-	-		-	-	-	-	na		
600	Other Goods & Services	8,045	1,116		1,058	1,058		-	-	-	(1,058)	-100.0%		
	Total Enterprise & Community Services	1,104,980	1,159,063	13.25	1,066,133	1,066,133	13.53	1,203,690	1,203,690	1,203,690	137,557	12.9%	13.03	
	Total Expenditures	1,220,749	1,254,287	14.25	1,126,562	1,126,562	14.13	1,203,690	1,203,690	1,203,690	77,128	6.8%	13.03	
Total Unappropriated Ending Fund Balance		80,330	52,434		-	-		-	-	-	-	na		

HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET

	2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
FUND 207 BIENNIAL RESERVE FUND													
RESOURCES													
R5200 Interfund Transfers	3,763,236	-		-	-		-	-	-	-		na	
Subtotal Resources	3,763,236	-		-	-		-	-	-	-		na	
R5400 Beginning Fund Balance	1,752,011	5,515,247		4,765,247	4,765,247		3,317,134	3,317,134	3,317,134	(1,448,113)	-30.4%		
Total Resources	5,515,247	5,515,247		4,765,247	4,765,247		3,317,134	3,317,134	3,317,134	(1,448,113)	-30.4%		
EXPENDITURES BY FUNCTION													
5000 Interfund Transfers													
700 Transfers	-	750,000		1,448,113	1,448,113		1,343,040	1,343,040	1,343,040	(105,073)	-7.3%		
Total Interfund Transfers	-	750,000		1,448,113	1,448,113		1,343,040	1,343,040	1,343,040	(105,073)	-7.3%		
Total Expenditures	-	750,000		1,448,113	1,448,113		1,343,040	1,343,040	1,343,040	(105,073)	-7.3%		
Total Ending Fund Balance	5,515,247	4,765,247		3,317,134	3,317,134		1,974,094	1,974,094	1,974,094	(1,343,040)	-40.5%		
Amount Reserved for Future Expenditure	-	-		-	-		1,974,094	1,974,094	1,974,094	1,974,094	na		
Unappropriated Ending Fund Balance	5,515,247	4,765,247		3,317,134	3,317,134		-	-	-	(3,317,134)	-100.0%		
EFB % of General Fund Operating Revenue	11.9%	9.8%		6.4%	6.4%		3.8%	3.8%	3.8%				

HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET

		2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
FUND 210 UNEMPLOYMENT RESERVE														
RESOURCES														
R5200	Interfund Transfers	95,000	-		-	-		-	-	-	-		na	
	Subtotal Resources	95,000	-		-	-		-	-	-	-		na	
R5400	Beginning Fund Balance	293,482	382,181		387,248	387,248		327,248	327,248	327,248	(60,000)	-15.5%		
	Total Resources	388,482	382,181		387,248	387,248		327,248	327,248	327,248	(60,000)	-15.5%		
EXPENDITURES BY FUNCTION														
2000	Support Services													
200	Benefits	6,301	(5,067)		60,000	60,000		60,000	60,000	60,000	-	0.0%		
	Total Support Services	6,301	(5,067)		60,000	60,000		60,000	60,000	60,000	-	0.0%		
5000	Interfund Transfers	-	-		-	-		-	-	-	-		na	
	Total Expenditures	6,301	(5,067)		60,000	60,000		60,000	60,000	60,000	-	0.0%		
Total Unappropriated Ending Fund Balance		382,181	387,248		327,248	327,248		267,248	267,248	267,248	(60,000)	-18.3%		

HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET

		2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
FUND 212 BUS REPLACEMENT														
RESOURCES														
R3000	State Sources	146,824	194,513		191,772	179,419		191,444	191,444	191,444	12,025	6.7%		
R5200	Interfund Transfers	3,176	-		-	-		-	-	-	-	na		
	Subtotal Resources	150,000	194,513		191,772	179,419		191,444	191,444	191,444	12,025	6.7%		
R5400	Beginning Fund Balance	191,459	217,871		45,570	45,570		5,957	5,957	5,957	(39,613)	-86.9%		
	Total Resources	341,459	412,383		237,342	224,989		197,401	197,401	197,401	(27,588)	-12.3%		
EXPENDITURES BY FUNCTION														
2000	Support Services													
500	Capital Outlay	123,588	366,813		220,280	220,280		197,401	197,401	197,401	(22,879)	-10.4%		
	Support Services	123,588	366,813		220,280	220,280		197,401	197,401	197,401	(22,879)	-10.4%		
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	123,588	366,813		220,280	220,280		197,401	197,401	197,401	(22,879)	-10.4%		
Total Unappropriated Ending Fund Balance		217,871	45,570		17,062	4,709		-	-	-	(4,709)	-100.0%		

**HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET**

		2017-18	2018-19	18-19	2019-20	2019-20	19-20	2020-21	2020-21	2020-21	Incr(Decr)	% Chg	20-21	% of
		Actual	Actual	FTE	Budget	Projected	FTE	Proposed	Approved	Adopted	to Projected	to prior	Bgt FTE	Total
FUNDS 220-299 GRANT FUNDS TOTAL														
RESOURCES														
R1000	Local Sources	691,902	490,165		605,000	605,000		720,000	720,000	720,000	115,000	19.0%		
R2000	Intermediate Sources	825,174	846,712		1,000,000	1,000,000		900,000	900,000	900,000	(100,000)	-10.0%		
R3000	State Sources	529,234	1,008,318		1,342,795	1,342,795		5,211,693	5,211,693	5,211,693	3,868,898	288.1%		
R4000	Federal Sources	2,416,697	2,877,231		3,900,000	3,900,000		2,500,000	2,500,000	2,500,000	(1,400,000)	-35.9%		
R5200	Interfund Transfers	25,735	3,855		75,000	75,000		75,000	75,000	75,000	-	0.0%		
	Subtotal Resources	4,488,743	5,226,280		6,922,795	6,922,795		9,406,693	9,406,693	9,406,693	2,483,898	35.9%		
R5400	Beginning Fund Balance	587,437	852,205		804,090	804,090		-	-	-	(804,090)	-100.0%		
	Total Resources	5,076,179	6,078,485		7,726,885	7,726,885		9,406,693	9,406,693	9,406,693	1,679,808	21.7%		
EXPENDITURES BY FUNCTION														
1000	Instruction													
100	Salaries	1,448,513	1,837,114	29.44	2,223,812	2,223,812	29.91	2,384,225	2,384,225	2,384,225	160,413	7.2%	29.91	
200	Benefits	876,476	1,057,408		1,494,607	1,494,607		1,935,205	1,935,205	1,935,205	440,598	29.5%		
300	Purchased Services	274,182	385,467		447,151	447,151		435,305	435,305	435,305	(11,845)	-2.6%		
400	Supplies and Materials	329,204	372,564		886,506	886,506		782,151	782,151	782,151	(104,354)	-11.8%		
500	Capital Outlay	20,793	123,726		975	975		975	975	975	-	0.0%		
600	Other Goods and Services	6,916	150		-	-		-	-	-	-	na		
	Total Instruction	2,956,085	3,776,429	29.44	5,053,050	5,053,050	29.91	5,537,862	5,537,862	5,537,862	484,812	9.6%	29.91	
2000	Support Services													
100	Salaries	581,274	644,824	7.86	743,429	743,429	7.81	1,412,418	1,412,418	1,412,418	668,989	90.0%	7.81	
200	Benefits	330,947	359,072		609,276	609,276		1,216,874	1,216,874	1,216,874	607,598	99.7%		
300	Purchased Services	61,040	133,629		302,954	302,954		375,039	375,039	375,039	72,085	23.8%		
400	Supplies and Materials	72,584	80,373		386,111	386,111		338,365	338,365	338,365	(47,745)	-12.4%		
500	Capital Outlay	-	-		7,000	7,000		7,000	7,000	7,000	-	0.0%		
600	Other Goods and Services	142,081	201,639		350,066	350,066		344,134	344,134	344,134	(5,931)	-1.7%		
	Total Support Services	1,187,925	1,419,537	7.86	2,398,835	2,398,835	7.81	3,693,831	3,693,831	3,693,831	1,294,996	54.0%	7.81	
3000	Enterprise & Community Services													
100	Salaries	13,321	10,631	-	16,929	16,929		12,500	12,500	12,500	(4,429)	-26.2%		
200	Benefits	5,489	4,735		2,114	2,114		6,400	6,400	6,400	4,287	202.8%		
300	Purchased Services	12,370	14,910		20,797	20,797		20,000	20,000	20,000	(797)	-3.8%		
400	Supplies and Materials	48,784	44,297		160,161	160,161		61,100	61,100	61,100	(99,061)	-61.9%		
500	Capital Outlay	-	-		-	-		-	-	-	-	na		
600	Other Goods and Services	-	-		-	-		-	-	-	-	na		
	Total Enterprise & Community Services	79,964	74,573	-	200,000	200,000	-	100,000	100,000	100,000	(100,000)	-50.0%	-	
5200	Interfund Transfers	-	3,855		75,000	75,000		75,000	75,000	75,000	-	0.0%		
	Total Expenditures	4,223,974	5,274,395	37.30	7,726,885	7,726,885	37.72	9,406,693	9,406,693	9,406,693	1,679,808	21.7%	37.72	
Total Unappropriated Ending Fund Balance		852,205	804,090		-	-		-	-	-	-	na		

Debt Service Fund

This fund accounts for voter approved General Obligation bonds debt service. The funding sources are local property taxes that are levied outside the Oregon property tax limits. The 2020-21 proposed budget includes the debt principal and interest payments of the general obligation bonds series 2016 authorized by the District's bond measure 14-58 approved on May 17, 2016.

HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET

		2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
FUND 300 DEBT SERVICE														
RESOURCES														
R1000	Local Sources	4,201,028	4,399,478		4,532,428	4,532,428		4,093,321	4,093,321	4,093,321	(439,107)	-9.7%		
R5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Subtotal Resources	4,201,028	4,399,478		4,532,428	4,532,428		4,093,321	4,093,321	4,093,321	(439,107)	-9.7%		
R5400	Beginning Fund Balance	229,546	258,624		372,351	372,351		479,379	479,379	479,379	107,028	28.7%		
	Total Resources	4,430,574	4,658,101		4,904,779	4,904,779		4,572,700	4,572,700	4,572,700	(332,079)	-6.8%		
EXPENDITURES BY FUNCTION														
5000	Debt Service													
610	Principal Payments	1,670,000	1,845,000		2,040,000	2,040,000		2,245,000	2,245,000	2,245,000	205,000	10.0%		
620	Regular Interest	2,501,950	2,440,750		2,385,400	2,385,400		2,327,700	2,327,700	2,327,700	(57,700)	-2.4%		
	Total Debt Service	4,171,950	4,285,750		4,425,400	4,425,400		4,572,700	4,572,700	4,572,700	147,300	3.3%		
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	4,171,950	4,285,750		4,425,400	4,425,400		4,572,700	4,572,700	4,572,700	147,300	3.3%		
Total Unappropriated Ending Fund Balance		258,624	372,351		479,379	479,379		-	-	-	(479,379)	-100.0%		

Hood River County School District
2020-21 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
2020-21	2,245,000	2,327,700
2021-22	2,450,000	2,243,900
2022-23	2,665,000	2,158,400
2023-24	2,905,000	2,051,800
2024-25	3,160,000	1,935,600
2025-26	3,455,000	1,777,600
2026-27	3,740,000	1,639,400
2027-28	3,960,000	1,564,600
2028-29	4,235,000	1,445,800
2029-30	4,560,000	1,276,400
2030-31	4,900,000	1,094,000
2031-32	5,265,000	898,000
2032-33	5,645,000	687,400
2033-34	6,045,000	461,600
2034-35	2,655,000	219,800
2035-36	2,840,000	113,600
	<u>60,725,000</u>	<u>21,895,600</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
2020-21 ADOPTED BUDGET**

		2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
FUND 4XX CAPITAL CONSTRUCTION AND IMPROVEMENTS FUNDS TOTAL														
RESOURCES														
R1000	Local Sources	1,016,530	1,556,012		694,864	565,420		236,000	236,000	236,000	(329,420)	-58.3%		
R3000	State Sources	4,338,307	1,089,416		1,864,690	1,864,690		1,848,617	1,848,617	1,848,617	(16,073)	-0.9%		
R5000	Other Sources	90,404	57,715		-	-		-	-	-	-	na		
R5200	Interfund Transfers	392,703	91,650		75,000	72,973		50,000	50,000	50,000	(22,973)	-31.5%		
	Subtotal Resources	5,837,944	2,794,792		2,634,554	2,503,083		2,134,617	2,134,617	2,134,617	(368,466)	-14.7%		
R5400	Beginning Fund Balance	65,235,997	47,814,311		18,796,364	18,796,364		6,609,800	6,609,800	6,609,800	(12,186,563)	-64.8%		
	Total Resources	71,073,941	50,609,103		21,430,918	21,299,447		8,744,417	8,744,417	8,744,417	(12,555,030)	-58.9%		
EXPENDITURES BY FUNCTION														
4000	Facilities Acquisition & Construction													
300	Purchased Services	3,401,938	2,091,591		1,269,872	808,686		2,972	2,972	2,972	(805,714)	-99.6%		
400	Supplies and Materials	1,990,045	-		475,331	451,619		-	-	-	(451,619)	-100.0%		
500	Capital Outlay	17,392,168	29,618,683		19,606,445	13,352,099		8,285,244	8,285,244	8,285,244	(5,066,855)	-37.9%		
600	Other Goods and Services	82,775	22,415		4,270	4,270		-	-	-	(4,270)	-100.0%		
	Total Facilities Acquisition & Construct	22,866,927	31,732,689	-	21,355,918	14,616,674		8,288,216	8,288,216	8,288,216	(6,328,458)	-43.3%		
5200	Interfund Transfers	392,703	80,050		75,000	72,973		50,000	50,000	50,000	(22,973)	-31.5%		
	Total Expenditures	23,259,630	31,812,739		21,430,918	14,689,647		8,338,216	8,338,216	8,338,216	(6,351,431)	-43.2%		
Total Unappropriated Ending Fund Balance		47,814,311	18,796,364		-	6,609,800		406,201	406,201	406,201	(6,203,599)	-93.9%		

**HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET**

		2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
FUND 400 CAPITAL CONSTRUCTION														
RESOURCES														
R1000	Local Sources	569,197	1,174,400		312,761	312,761		30,000	30,000	30,000	(282,761)	-90.4%		
R53XX	Other Sources	90,404	57,715		-	-		-	-	-	-	na		
R5200	Interfund Transfers	392,703	91,650		75,000	72,973		50,000	50,000	50,000	(22,973)	-31.5%		
	Subtotal Resources	1,052,304	1,323,765		387,761	385,734		80,000	80,000	80,000	(305,734)	-79.3%		
R5400	Beginning Fund Balance	62,805,946	45,329,631		16,071,974	16,071,974		3,974,907	3,974,907	3,974,907	(12,097,067)	-75.3%		
	Total Resources	63,858,251	46,653,395		16,459,735	16,457,708		4,054,907	4,054,907	4,054,907	(12,402,801)	-75.4%		
EXPENDITURES BY FUNCTION														
4000	Facilities Acquisition & Construct													
300	Purchased Services	3,106,181	1,834,720		1,136,381	689,947		-	-	-	(689,947)	-100.0%		
400	Supplies & Materials	1,990,045	-		475,331	451,619		-	-	-	(451,619)	-100.0%		
500	Capital Outlay	13,349,619	28,724,761		14,846,811	11,340,022		4,054,907	4,054,907	4,054,907	(7,285,115)	-64.2%		
600	Other Goods and Services	82,775	21,940		1,213	1,213		-	-	-	(1,213)	-100.0%		
	Total Facilities Acquisition & Construct	18,528,620	30,581,421		16,459,735	12,482,801		4,054,907	4,054,907	4,054,907	(8,427,894)	-67.5%		
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	18,528,620	30,581,421	-	16,459,735	12,482,801		4,054,907	4,054,907	4,054,907	(8,427,894)	-67.5%		
Total Unappropriated Ending Fund Balance		45,329,631	16,071,974		-	3,974,907		-	-	-	(3,974,907)	-100.0%		

**HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET**

		2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
FUND 401 CONSTRUCTION EXCISE TAX FUND														
RESOURCES														
R1000	Local Sources	382,289	312,567		312,000	184,583		156,000	156,000	156,000	(28,583)	-15.5%		
R5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Subtotal Resources	382,289	312,567		312,000	184,583		156,000	156,000	156,000	(28,583)	-15.5%		
R5400	Beginning Fund Balance	1,350,921	1,733,210		2,029,957	2,029,957		2,087,025	2,087,025	2,087,025	57,068	2.8%		
	Total Resources	1,733,210	2,045,777		2,341,957	2,214,540		2,243,025	2,243,025	2,243,025	28,485	1.3%		
EXPENDITURES BY FUNCTION														
4000	Facilities Acquisition & Construct													
300	Purchased Services	-	15,820		121,994	107,241		-	-	-	(107,241)	-100.0%		
400	Supplies & Materials	-	-		-	-		-	-	-	-	na		
500	Capital Outlay	-	-		2,218,502	18,813		2,243,025	2,243,025	2,243,025	2,224,213	11823.1%		
600	Other Goods and Services	-	-		1,462	1,462		-	-	-	(1,462)	-100.0%		
	Total Facilities Acquisition & Construct	-	15,820		2,341,957	127,516		2,243,025	2,243,025	2,243,025	2,115,509	1659.0%		
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	-	15,820		2,341,957	127,516		2,243,025	2,243,025	2,243,025	2,115,509	1659.0%		
Total Unappropriated Ending Fund Balance		1,733,210	2,029,957		-	2,087,025		-	-	-	(2,087,025)	-100.0%		

**HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET**

		2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
FUND 402 ENERGY PROJECTS														
RESOURCES														
R1000	Local Sources	65,043	69,044		70,103	68,076		50,000	50,000	50,000	(18,076)	-26.6%		
R5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Subtotal Resources	65,043	69,044		70,103	68,076		50,000	50,000	50,000	(18,076)	-26.6%		
R5400	Beginning Fund Balance	343,562	15,903		4,897	4,897		-	-	-	(4,897)	-100.0%		
	Total Resources	408,606	84,947		75,000	72,973		50,000	50,000	50,000	(22,973)	-31.5%		
EXPENDITURES BY FUNCTION														
4000	Facilities Acquisition & Construction													
300	Purchased Services	-	-		-	-		-	-	-	-	na		
500	Capital Outlay	-	-		-	-		-	-	-	-	na		
	Total Facilities Acquisition & Construct	-	-		-	-		-	-	-	-	na		
5200	Interfund Transfers	392,703	80,050		75,000	72,973		50,000	50,000	50,000	(22,973)	-31.5%		
	Total Expenditures	392,703	80,050		75,000	72,973		50,000	50,000	50,000	(22,973)	-31.5%		
	Total Unappropriated Ending Fund Balance	15,903	4,897		-	-		-	-	-	-	na		

HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET

		2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
FUND 403 PROPERTY FUND														
RESOURCES														
R1000	Local Sources	-	-		-	-		-	-	-	-	na		
R2000	Intermediate Sources	-	-		-	-		-	-	-	-	na		
R3000	State Sources	-	-		-	-		-	-	-	-	na		
R4000	Federal Sources	-	-		-	-		-	-	-	-	na		
R5000	Other Sources	-	-		-	-		-	-	-	-	na		
R5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Subtotal Resources	-	-		-	-		-	-	-	-	na		
R5400	Beginning Fund Balance	735,568	735,568		689,535	689,535		547,868	547,868	547,868	(141,667)	-20.5%		
	Total Resources	735,568	735,568		689,535	689,535		547,868	547,868	547,868	(141,667)	-20.5%		
EXPENDITURES BY FUNCTION														
4000	Facilities Acquisition & Construction													
300	Purchased Services	-	10,557		-	-		-	-	-	-	na		
500	Capital Outlay	-	35,000		689,535	141,667		141,667	141,667	141,667	-	0.0%		
600	Other Goods & Services	-	475		-	-		-	-	-	-	na		
	Total Facilities Acquisition & Construct	-	46,032		689,535	141,667		141,667	141,667	141,667	-	0.0%		
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	-	46,032		689,535	141,667		141,667	141,667	141,667	-	0.0%		
Total Unappropriated Ending Fund Balance		735,568	689,535		-	547,868		406,201	406,201	406,201	(141,667)	-25.9%		

**HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET**

		2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
FUND 404 SEISMIC PROJECTS FUND														
RESOURCES														
R3000	State Sources	1,323,058	694,744		1,864,690	1,864,690		1,848,617	1,848,617	1,848,617	(16,073)	-0.9%		
R5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Subtotal Resources	1,323,058	694,744		1,864,690	1,864,690		1,848,617	1,848,617	1,848,617	(16,073)	-0.9%		
R5400	Beginning Fund Balance	-	-		-	-		-	-	-	-	na		
	Total Resources	1,323,058	694,744		1,864,690	1,864,690		1,848,617	1,848,617	1,848,617	(16,073)	-0.9%		
EXPENDITURES BY FUNCTION														
4000	Facilities Acquisition & Construction													
300	Purchased Services	211,331	222,067		11,498	11,498		2,972	2,972	2,972	(8,526)	-74.2%		
500	Capital Outlay	1,111,727	472,677		1,851,597	1,851,597		1,845,645	1,845,645	1,845,645	(5,952)	-0.3%		
600	Other Goods & Services	-	-		1,595	1,595		-	-	-	(1,595)	-100.0%		
	Total Facilities Acquisition & Construct	1,323,058	694,744		1,864,690	1,864,690		1,848,617	1,848,617	1,848,617	(16,073)	-0.9%		
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	1,323,058	694,744		1,864,690	1,864,690		1,848,617	1,848,617	1,848,617	(16,073)	-0.9%		
Total Unappropriated Ending Fund Balance		-	-		-	-		-	-	-	-	na		

HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET

		2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
FUND 405 STATE MATCH GRANT														
RESOURCES														
R3000	State Sources	3,015,248	394,671		-	-		-	-	-	-	na		
R5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Subtotal Resources	3,015,248	394,671		-	-		-	-	-	-	na		
R5400	Beginning Fund Balance	-	-		-	-		-	-	-	-	na		
	Total Resources	3,015,248	394,671		-	-		-	-	-	-	na		
EXPENDITURES BY FUNCTION														
4000	Facilities Acquisition & Construction													
300	Purchased Services	84,426	8,427		-	-		-	-	-	-	na		
500	Capital Outlay	2,930,822	386,245		-	-		-	-	-	-	na		
	Total Facilities Acquisition & Construct	3,015,248	394,671		-	-		-	-	-	-	na		
5200	Interfund Transfers	-	-		-	-		-	-	-	-	na		
	Total Expenditures	3,015,248	394,671		-	-		-	-	-	-	na		
Total Unappropriated Ending Fund Balance		-	-		-	-		-	-	-	-	na		

Summary of Interfund Transfers

**HOOD RIVER COUNTY SCHOOL DISTRICT
2020-21 ADOPTED BUDGET**

	2017-18 Actual	2018-19 Actual	18-19 FTE	2019-20 Budget	2019-20 Projected	19-20 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	Incr(Decr) to Projected	% Chg to prior	20-21 Bgt FTE	% of Total
SUMMARY OF INTERFUND TRANSFERS													
R5200 Interfund Transfers In													
TT 100 GF from 207 Biennial Reserve	-	750,000		1,448,113	1,448,113		1,343,040	1,343,040	1,343,040	(105,073)	-7.3%		
TT 200 Nutrition Services from 100 GF	-	-		404,121	404,121		-	-	-	(404,121)	-100.0%		
TT 205 Community Ed from 100 GF	-	59,604		400,000	400,000		-	-	-	(400,000)	-100.0%		
TT 207 Biennial Reserve from 100 GF	3,763,236	-		-	-		-	-	-	-	na		
TT 210 Unemployment from 100 GF	95,000	-		-	-		-	-	-	-	na		
TT 212 Bus Replacement from 100 GF	3,176	-		-	-		-	-	-	-	na		
TT 220-299 Grants from 100 GF	25,735	-		-	-		-	-	-	-	na		
TT 220-299 Grants from 220-299 Grants	-	3,855		75,000	75,000		-	-	-	(75,000)	-100.0%		
TT 400 Capital Projects from 204 Student Bod	-	11,600		-	-		-	-	-	-	na		
TT 400 Capital Projects from subfund 402	392,703	80,050		75,000	72,973		50,000	50,000	50,000	(22,973)	-31.5%		
TOTAL	4,279,850	905,108		2,402,234	2,400,207		1,393,040	1,393,040	1,393,040	(1,007,167)	-42.0%		
5200 Interfund Transfers Out													
TF 100 GF to 205 Community Ed	-	59,604		400,000	400,000		-	-	-	(400,000)	-100.0%		
TF 100 GF to 200 Nutrition Services	-	-		404,121	404,121		-	-	-	(404,121)	-100.0%		
TF 100 GF to 207 Biennial Reserve	3,763,236	-		-	-		-	-	-	-	na		
TF 100 GF to 210 Unemployment	95,000	-		-	-		-	-	-	-	na		
TF 100 GF to 212 Bus Replacement	3,176	-		-	-		-	-	-	-	na		
TF 100 GF to 220-299 Grants	25,735	-		-	-		-	-	-	-	na		
TF 200 Food Service Fund to 100 GF	-	-		-	-		-	-	-	-	na		
TF 204 Student Body Fund to 400 GF	-	11,600		-	-		-	-	-	-	na		
TF 207 Oper Reserve (SSF) to 100 GF	-	750,000		1,448,113	1,448,113		1,343,040	1,343,040	1,343,040	(105,073)	-7.3%		
TF 220-299 Grants to 220-299 Grants	-	3,855		75,000	75,000		-	-	-	(75,000)	-100.0%		
TF 402 to 400 Capital Projects	392,703	80,050		75,000	72,973		50,000	50,000	50,000	(22,973)	-31.5%		
TOTAL	4,279,850	905,108		2,402,234	2,400,207		1,393,040	1,393,040	1,393,040	(1,007,167)	-42.0%		
NET INTERFUND TRANSFERS	-	-		-	-		-	-	-	-	na		

Supplemental Information

Hood River County School District
2020-21 Schedule of Principal and Interest Requirements for PERS Pension Bonds

Fiscal Year	Series 2011		Series 2004		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2020-21	1,000,000	577,457	680,000	418,714	1,680,000	996,171
2021-22	1,080,000	536,307	770,000	381,838	1,850,000	918,145
2022-23	1,220,000	477,123	870,000	339,696	2,090,000	816,819
2023-24	1,370,000	410,145	975,000	291,602	2,345,000	701,747
2024-25	1,530,000	334,110	1,095,000	237,704	2,625,000	571,814
2025-26	1,710,000	249,195	1,220,000	177,172	2,930,000	426,367
2026-27	1,895,000	154,290	1,355,000	109,731	3,250,000	264,021
2027-28	885,000	49,118	630,000	34,826	1,515,000	83,944
	<u>10,690,000</u>	<u>2,787,745</u>	<u>7,595,000</u>	<u>1,991,283</u>	<u>18,285,000</u>	<u>4,779,028</u>

Hood River County School District

2020-21 Schedule of Principal and Interest Requirements for Qualified School Construction Bonds

2010 QSCB		
Fiscal Year	Principal	Interest
2020-21	235,000	28,958
2021-22	240,000	24,375
2022-23	245,000	19,695
2023-24	250,000	14,918
2024-25	255,000	10,043
2025-26	260,000	5,070
	<u>1,485,000</u>	<u>103,058</u>

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

Classified Salary Schedule 2020-21

1.0% increase from 2019-20

	Job Classification	1	2	3	4	5 (+5%)	6 (+10%)
1	Teacher Assistant	\$12.00	\$12.09	\$12.70	\$13.33	\$14.00	\$14.66
2	Para-Professional (1)	\$16.58	\$17.43	\$18.30	\$19.21	\$20.17	\$21.13
3	Para-Professional w/3% differential (5)	\$17.08	\$17.95	\$18.87	\$19.80	\$20.79	\$21.78
4	Media Assistant	\$15.05	\$15.80	\$16.58	\$17.43	\$18.30	\$19.17
5	Instructional Assistant/Campus Security/CNA	\$15.05	\$15.80	\$16.58	\$17.43	\$18.30	\$19.17
6	Instructional Asst/Media Asst w/3% diff (5)	\$15.50	\$16.27	\$17.08	\$17.95	\$18.85	\$19.75
7	Bus Driver-Standby	\$12.42	\$12.42	\$12.42	\$12.42	\$13.04	\$13.66
8	Bus Driver-Regular	\$15.82	\$16.59	\$17.44	\$18.31	\$19.23	\$20.14
9	Transportation Service Person 1	\$16.46	\$17.28	\$18.15	\$19.06	\$20.01	\$20.97
10	Transportation Maintenance Technician	\$20.77	\$21.80	\$22.90	\$24.04	\$25.24	\$26.44
11	Kitchen Helper	\$12.00	\$12.00	\$12.43	\$13.05	\$13.70	\$14.36
12	Assistant Cook	\$12.15	\$12.77	\$13.40	\$14.07	\$14.77	\$15.48
13	First Cook	\$13.27	\$13.94	\$14.65	\$15.38	\$16.15	\$16.92
14	Cook Manager I	\$13.65	\$14.33	\$15.05	\$15.80	\$16.59	\$17.38
15	Cook Manager II	\$14.58	\$15.32	\$16.09	\$16.90	\$17.75	\$18.59
16	Cook Manager III	\$16.22	\$17.03	\$17.91	\$18.79	\$19.73	\$20.67
17	Custodian I	\$14.63	\$15.36	\$16.12	\$16.94	\$17.79	\$18.63
18	Custodian II	\$15.38	\$16.13	\$16.95	\$17.79	\$18.68	\$19.57
19	Head Custodian I	\$16.16	\$16.97	\$17.82	\$18.71	\$19.65	\$20.58
20	Head Custodian II	\$16.96	\$17.80	\$18.69	\$19.62	\$20.60	\$21.58
21	Head Custodian III	\$19.12	\$20.08	\$21.09	\$22.13	\$23.24	\$24.34
22	Maintenance I / Courier	\$15.59	\$16.38	\$17.20	\$18.06	\$18.96	\$19.87
23	Maintenance II	\$17.10	\$17.97	\$18.88	\$19.81	\$20.80	\$21.79
24	Maintenance III	\$18.81	\$19.76	\$20.73	\$21.77	\$22.86	\$23.95
25	Maintenance III with LME license	\$21.46	\$22.53	\$23.66	\$24.85	\$26.09	\$27.34
26	Secretary I	\$13.45	\$14.14	\$14.85	\$15.58	\$16.36	\$17.14
27	Secretary II	\$15.50	\$16.27	\$17.08	\$17.95	\$18.85	\$19.75
28	Secretary/Bookkeeper	\$15.60	\$16.40	\$17.22	\$18.07	\$18.97	\$19.88
29	Bookkeeper-High School	\$15.77	\$16.55	\$17.40	\$18.26	\$19.17	\$20.09
30	District Athletics & HRVHS Activities Secretary	\$16.27	\$17.09	\$17.94	\$18.85	\$19.79	\$20.74
31	Special Education & Student Services Secretary	\$16.69	\$17.35	\$18.06	\$18.77	\$19.71	\$20.65
32	Office Manager - HRVHS / Migrant / Transportation	\$17.55	\$18.43	\$19.36	\$20.31	\$21.33	\$22.34
33	Federal Programs & Curriculum Administrative Assistant	\$17.87	\$18.55	\$19.32	\$20.08	\$21.08	\$22.09
34	District Accounts Payable Specialist	\$18.19	\$18.94	\$19.67	\$20.48	\$21.50	\$22.53
35	Computer / Information Support Assistant	\$15.05	\$15.80	\$16.58	\$17.43	\$18.30	\$19.17
36	Computer / Information Support Technician	\$19.75	\$20.59	\$21.47	\$22.38	\$23.50	\$24.62
37	Computer / Information Support Coordinator	\$25.55	\$26.81	\$28.16	\$29.57	\$31.05	\$32.53
38	Network Coordinator (Salaried, FLSA exempt)	N/A	N/A	N/A	N/A	N/A	N/A
39	Prime Time Site Director	\$13.09	\$13.74	\$14.42	\$15.14	\$15.90	\$16.65
40	Hazardous Materials Supervisor	\$24.22	\$25.43	\$26.70	\$28.04	\$29.44	\$30.84
41	Night Differential				\$0.20		
42	Hazardous Materials Differential (2)				\$0.50		
43	Bilingual Differential (3)				5.0%		
44	Critical Care Differential (4)				5.0%		
45	NCLB HQ Differential (5)				3.0%		
46	Bus Driver Trainer Differential				10.0%		
47	Community Ed Lead Preschool Differential				3.0%		
48	SLC/TLC Instructional Assistant Differential				2.5%		
*5% longevity differential after 10 Years of Service. **10% longevity differential after 15 Years of Service. Longevity differentials are calculated as current step plus 5% or 10% based on total continuous years of Classified Service. 1 This classification includes Pre-school Para-professionals, Vocational Transition Technicians, and Speech Instructional Assts. 2 An employee, when working under the supervision of the Hazardous Materials Supervisor engaged in the removal of asbestos, shall receive an hourly differential of 50 cents per hour. 3 Employees who are bilingual in English and Spanish as determined by the District are eligible for this differential. 4 Employees who provide critical care to a student, without whom may suffer medical complications or death may be eligible for this differential. 5 Employees in district-identified positions who meet NCLB requirements and have completed 72 hrs college credit.							

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

Hourly Rate	Step 1	Step 2	Step 3	Step 4	5%	10%
Payroll & Benefits Specialist Assistant	18.26	19.01	19.76	20.56	21.59	22.62
Human Resources Assistant	18.26	19.01	19.76	20.56	21.59	22.62
Accounting Specialist	21.64	22.54	23.43	24.37	25.59	26.81
Human Resources Specialist	21.64	22.54	23.43	24.37	25.59	26.81
Payroll & Benefits Specialist	21.64	22.54	23.43	24.37	25.59	26.81
Superintendent's Administrative Assistant	22.37	23.22	24.17	25.14	26.40	27.65
Staff Accountant	29.97	31.16	32.41	33.69	35.37	37.06
Controller	TBD	TBD	TBD	TBD	TBD	TBD

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

Note 2 Plus 4.05% into VEBA Accounts

Appendix A-3

2019-20 Licensed Salary Schedule

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

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

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

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

Appendix B Extra Duty Schedules – Athletics and Activities

Athletics	Boys	Girls	Combined	Activities		%
Hood River Valley High School				Hood River Valley High School		
Baseball - Head	14.0%			Class Advisor		
Assistant Coach	9.8%			Freshman	*	2.0%
Football - Head	15.0%			Sophomore	*	2.0%
Assistant Coach	9.8%			Junior		4.0%
Volleyball - Head		14.0%		Senior		4.0%
Assistant Coach		9.8%		Earth Club	*	1.0%
Softball - Head		14.0%		FBLA		4.0%
Assistant Coach		9.8%		FFA Advisor		6.0%
Basketball - Head	15.0%	15.0%		Forensics		9.0%
Assistant Coach	9.8%	9.8%		French Club	*	1.0%
Soccer - Head	14.0%	14.0%		Letter Winners	*	2.0%
Assistant Coach	9.8%	9.8%		Link Crew Leader	*	2.0%
Tennis - Head	10.0%	10.0%		MECHA	*	1.0%
Golf Head	10.0%	10.0%		Mock Trial	*	2.0%
Lacrosse - Head	14.0%	14.0%		Model UN/Presidential Convention	*	2.0%
Track - Head			14.0%	National Honor Society	*	2.0%
Assistant Coach			9.8%	Newspaper		8.0%
Wrestling - Head			14.0%	OSSOM		4.0%
Assistant Coach			9.8%	Stagecraft		4.0%
Cross Country - Head			10.0%	Student Council		4.0%
Assistant Coach			7.0%	Yearbook		8.0%
Swimming - Head			14.0%	Youth in Government	*	2.0%
Assistant Coach			9.8%	Drama		
Rally - Head			9.0%	Head		6.0%
Ski Coach - Head			14.0%	Assistant	*	2.0%
Assistant Coach			9.8%	Music		
Drill/Dance Team – Head			8.0%	Instrumental		9.0%
District Athletic Director			20.0%	Vocal		10.0%
				Pep Band		6.0%
				Activities Director		11.0%
Middle Schools - Wy'east - HRMS-CL						
Football - Wy (4) HRMS (4)	6.0%			Total HRVHS Activity Staff		
Volleyball - Wy (3) HRMS (3) CL (1)		6.0%				
Basketball - Wy (6) HRMS (6) CL (2)	6.0%	6.0%		Middle Schools		
Wrestling - Wy (2) HRMS (2)			6.0%	Student Council - Wy'east (1) HRMS (1)	*	2.0%
Track - Wy (3) HRMS (3) CL (0)			6.0%	WEB - Wy'east (2) HRMS (2)	*	2.0%
Cross Country - Wy (1) HRMS (1) CL (1)			6.0%	Yearbook - Wy'east (1) HRMS (1)	*	2.0%
Athletic Director - Wy'east (1) HRMS (1)			8.0%	Drama - Wy'east (1) HRMS (1)	*	2.0%
				Inst/Vocals - Wy'east (1) HRMS (1) CL (1)		9.0%
				Activities Director	*	2.0%
				Elementary Schools		
				Activities Director	*	1.0%

Elementary Extra Duty Schedule

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

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

Extended Season Stipends

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

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

Verification of extended season:

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

EXTRA-DUTY PATRON COMPLAINTS:

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

EXTENDED CONTRACTS:

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

NOTIFICATION:

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

SUBJECT MATTER COMMITTEE CHAIRPERSON:

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

OTHER ASSIGNMENTS:

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

Administrator Salary Schedule

2020-2021

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

Administrator Salary Schedule - Cabinet

2020-2021

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

Hood River County School District's

20/20 VISION

Final Year 2019-20



MISSION: *Excellence. Every Student. Every Day.*

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

KEY INDICATORS

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

COLLECTIVE COMMITMENTS

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

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

ENSURE STUDENTS ARE SAFE, KNOWN AND ACCEPTED

STRATEGIES	2018-19 MEASUREMENTS	2018-19 OUTCOMES	2019-20 MEASUREMENTS
A. Implement School-wide Positive Behavior Support (PBS). B. Pro-social skills, including a focus on decreasing bullying and illicit substance use, will be taught and reinforced. C. Staff in every school will be trained in Collaborative Problem Solving (CPS) to assist students needing intensive behavior and emotional support. D. Ensure prevention and crisis response systems are effective, practiced, and always improving.	I. By July 2019, all schools will achieve 70% on the Tiered Fidelity Instrument (TFI) in the categories of 1) Student, Family, Community Involvement, 2) Faculty Involvement, 3) Discipline Policies, and 4) Professional Development. II. By July 2019, the number of Out of School Suspensions, In School Suspensions, and Expulsions will reduce from 310 to 270. III. By July 2019, the percent of students not chronically absent will increase from 86% to 88%. IV. By July 2019, protocols for ensuring students are all accounted for in an emergency situation will be practiced and refined for reunification purposes.	I. 1. MET: Discipline Policies 75% (increase from 68.75%) 2. NOT MET: Professional Development 68.75% (no change) 3. NOT MET w/ Growth: Faculty Involvement 87.5% (increase from 68.75%) 4. NOT MET: Family/ Student/ Community Involvement 56.25% (no change) II. NOT MET w/Growth - from 310 to 289 III. NOT MET = 86% IV. Met - Reunification Exercise Conducted on March 2, 2019. Continued refinement based on lessons learned during exercise being implemented.	a. By July 2020, all schools will demonstrate school-wide PBIS implementation by achieving at least 70% on the Tiered Fidelity Instrument (TFI). b. By July 2020, the number of Out of School Suspensions, In School Suspensions, and Expulsions will reduce by 5% from the 2018-19 school year, from 289 to 274. c. By July 2020, the percent of students not chronically absent will increase from 87% to 88.3%. d. By July 2020, the percent of staff utilizing the Standard Response Protocol attendance tracking system in emergency drills will increase from 50% to 90%.

ESTABLISH HIGH EXPECTATIONS FOR ACHIEVEMENT AND PERSONAL GROWTH FOR EACH STUDENT

STRATEGIES	2018-19 MEASUREMENTS	2018-19 OUTCOMES	2019-20 MEASUREMENTS
A. Collaboratively refine and implement a meaningful, growth-oriented professional evaluation system for all licensed staff members. B. Strengthen the culture of college and career in all schools. C. Implement the AVID (Advancement Via Individual Determination) program to ensure students, regardless of their race or economic background, are prepared for college and career. D. Increase the opportunities for all students to earn college credit while in high school.	I. By September 2019, 70% of licensed educators' Student Learning and Growth Goals will reach proficient or distinguished levels. II. All School Administrators will participate in a minimum of three collaborative classroom walk-throughs using the Danielson Framework for Teaching to improve instructional feedback to teachers. III. By July 2019, the percent of all seniors that have taken three or more classes eligible for college credit will increase from 51.7% to 53%. IV. By October 2018, the percent of Freshman earning at least 6.5 credits will increase from 87% to 88.9%. V. By July 2019, the percent of Hispanic seniors that have enrolled in AP and Honors courses will increase from 18.3% to 21%.	I. MET II. MET - 9/26/18, 11/28/18, 3/20/19, & 4/17/19. Focus on CIP Priorities and Danielson, Equity and Danielson, and strategies for collecting evidence on Domains 1 & 4. III. MET = 54% IV. MET = 89.7% V. MET = 44%	I. By July 2020, 100% of building Growth Coaches will increase their knowledge of the Danielson Framework on a self-assessment by one level (e.g. Basic to Proficient). II. All School Administrators will participate in a minimum of three collaborative classroom walk-throughs using the Danielson Framework for Teaching to improve instructional feedback targeting evidence of sheltered instruction strategies. III. By July 2020, 10 current bilingual/bicultural classified staff members will participate in teacher preparation coursework towards earning a teaching license. IV. By July 2020, the percent of all seniors that have taken three or more classes eligible for college credit will increase from 54% to 56%. V. By October 2019, the percent of Freshman earning at least 6.5 credits will increase from 89.7% to 90.2%. VI. By July 2020, the percent of Hispanic seniors that have enrolled in AP and Honors courses will increase from 44% to 48%.

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

STRATEGIES	2018-19 MEASUREMENTS	2018-19 OUTCOMES	2019-20 MEASUREMENTS
A. Every licensed staff member will work collaboratively in Professional Learning Communities (PLC) to align curriculum, instruction and assessment practices to agreed-upon priority standards. B. Implement curriculum renewal processes on the state-approved adoption schedule and identify district-wide priority standards, instructional strategies, professional development needs, and common assessments. C. Develop clearly articulated curriculum maps in core content areas that communicate what students should know and be able to do at each grade level.	I. By July 2019, the percent of all HRCSD students meeting or exceeding Oregon Statewide Assessment in reading will increase from 56% to 57.5%. II. By July 2019, the percent of all HRCSD students meeting or exceeding Oregon Statewide Assessment in math will increase from 42% to 45%. III. By July 2019, the percent of HRCSD students meeting or exceeding Oregon Statewide Assessment in science will increase from 53% to 61%. IV. By November 2018, the four-year cohort graduation rate for Hispanic students will improve from 77.7% to 80%. V. By July 2019, the percent of HRCSD students meeting college readiness benchmarks on the P-SAT will increase from 51% to 53%.	I. MET = 58% II. NOT MET w/Growth- 44% III. 2018-19 is the first year students were tested under the Next Gen. Science Standards-- 2018-19 State scores had not been released as of March, 2020. IV. MET = 83.12% V. MET = 55%	I. By July 2020, the percent of all HRCSD students meeting or exceeding Oregon Statewide Assessment in reading will increase from 58% to 60% - Testing suspended for the 2019-20 school year - II. By July 2020, the percent of all HRCSD students meeting or exceeding Oregon Statewide Assessment in math will increase from 43% to 45% - Testing suspended for the 2019-20 school year - III. By July 2020, the percent of HRCSD students meeting or exceeding Oregon Statewide Assessment in science will increase - Testing suspended for the 2019-20 school year - IV. By November 2019, the four-year cohort graduation rate for Hispanic students at HRVHS will improve from 83% to 85%. - NOT MET 82% V. By July 2020, the percent of HRCSD students meeting college readiness benchmarks on the P-SAT will increase from 55% to 57%. - Testing suspended for the 2019-20 school year -

UTILIZE RESEARCH-BASED BEST PRACTICES FOR DESIGNING AND DELIVERING INSTRUCTION

STRATEGIES	2018-19 MEASUREMENTS	2018-19 OUTCOMES	2019-20 MEASUREMENTS
A. Ensure K-5 teachers are supported to implement a research-based core curriculum with fidelity in reading and math. B. Every licensed staff member will work collaboratively in Professional Learning Communities (PLC) to identify and share best instructional practices. C. Evidence of sheltered instruction and language development will be evident across all classrooms. D. Implement and scale up K-12 Spanish language immersion programming. E. Implement and scale up integrated Science, Technology, Engineering, Arts, and Math programming (STEAM).	I. By July 2019, the percent of HRCSD 3rd graders meeting or exceeding the Oregon Statewide Assessment in reading will increase from 44% to 46.6%. II. By July 2019, the percent of all HRCSD 5th grade Hispanic students meeting or exceeding the Oregon Statewide Assessment in reading will increase from 34% to 38%. III. By July 2019, the percent of English Language Learners in HRCSD who meet or exceed the state benchmark level in English Language Arts will increase from 7.4% to 9.5%. IV. By July 2019, biliteracy students at MVES and WYMS will score above the national average on the Logramos Assessment. V. 90% of students enrolled in HRCSD options programs will earn at least 3 credits in each semester	I. MET - 49% II. MET - 38% III. NOT MET - 6.8% IV. MET @ MVES - All grade levels are above national averages. Awaiting scores on WYMS. V. NOT MET - 69% w/Growth	I. By July 2020, the percent of HRCSD 3rd graders meeting or exceeding the Oregon Statewide Assessment in reading will increase from 47% to 50%. - Testing suspended for the 2019-20 school year - II. By July 2020, the percent of all HRCSD 5th grade Hispanic students meeting or exceeding the Oregon Statewide Assessment in reading will increase from 38% to 45%. - Testing suspended for the 2019-20 school year - III. By July 2020, the percent of <u>Ever English Learners</u> in HRCSD who meet or exceed the state benchmark level in English Language Arts will increase from 44% to 47%. - Testing suspended for the 2019-20 school year - IV. By July 2020, biliteracy students at MVES and WYMS will score above the national average on the Logramos Assessment - Testing suspended for the 2019-20 school year - V. 75% of seniors in the Hood River Options Academy will earn an on-time diploma. -ON TRACK-

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

STRATEGIES	2018-19 MEASUREMENTS	2018-19 OUTCOMES	2019-20 MEASUREMENTS
A. Every licensed staff member will collaboratively develop and use formative and interim assessments in Professional Learning Communities (PLC) to identify and monitor individual student progress. B. Each school will implement a data-driven Response to Intervention (RTI) system. a. All students will be regularly and efficiently screened to ensure they are on target for grade-level expectations in literacy and math. b. Students below benchmark will receive additional, research-based interventions. c. Below benchmark student's progress will be monitored regularly. d. Interventions will be intensified based district-wide decision-rules. C. RTI/PBIS teams will meet to review student progress and make decisions using student growth data.	I. By July 2019, 80% of PLC teams will be rated by school administrators as either "Collaborative" or "Accountable." II. By July 2019, HRCSD Secondary Schools will utilize Early Warning System data to a) identify struggling learners, b) communicate with families, and c) intervene with students in the bottom 20% compared to school peers. III. By January of 2019, the percent of students eligible for special education services will remain at less than 12%.	I. MET - 89% II. MET III. MET = 12%	I. By July 2020, 90% of all HRCSD PLC teams will have evidence of completing a minimum of 3 data cycles. II. By July 2020, the percent of secondary students with 2 out of 3 EWS risk factors (attendance, behavior, academics) who had 'at-risk' or 'critical' risk factors will reduce from Fall to Spring. III. The District will maintain special education identification to 12% or below. IV. By July 2020 the District will use RTIi for elementary special education eligibility for all skill areas within Specific Learning Disabilities.

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

STRATEGIES	2018-19 MEASUREMENTS	2018-19 OUTCOMES	2019-20 MEASUREMENTS
A. Ensure a robust, culturally and linguistically sensitive communications program exists throughout the school district. B. Seek out and listen to multiple perspectives from a wide-range of diverse community members in decision-making. C. Implement an annual Continuous Improvement Process at each school that engages all stakeholders, utilizes disaggregated outcome data, and sets ambitious targets aligned to the 2020 Vision. D. Ensure equitable access to schools' arts, athletics, and other extracurricular programs. D. Increase access to, and usage of, health and mental health services for our students and families.	I. By July 2019, the percent of Hispanic/Latino students in HRCSD who meet or exceed the state benchmark level in English Language Arts will increase from 34.5% to 37%. II. By July 2019, the percent of Hispanic/Latino students in HRCSD who meet or exceed the state benchmark level in Mathematics will increase from 24% to 27%. III. By July 2019, all schools and the district will develop and implement a Hispanic family engagement strategy connected with their CIPs. IV. By July 2019, the percent of economically disadvantaged students in the middle school extra-curricular athletics program will increase from 31% to 36%. V. By July 2019, the number of visits to the School-Based Health Center will increase from 1626 to 1707.	I. MET = 39% II. NOT MET (w/ Growth 25%) III. MET: Each school CIP addresses Hispanic Family Engagement IV. NOT MET (w/ Growth 33.6%) V. NOT MET - 1412	I. By July, 2020 the percent of Hispanic/Latino students in HRCSD who meet or exceed the state benchmark level in English Language Arts will increase from 39% to 42%. - Testing suspended for the 2019-20 school year II. By July, 2019 the percent of Hispanic/Latino students in HRCSD who meet or exceed the state benchmark level in Mathematics will increase from 24% to 27%. - Testing suspended for the 2019-20 school year - III. By July, 2020 parent survey results will reflect/demonstrate that all schools are welcoming and provide an inclusive environment for Hispanic families. IV. By July, 2020 100% of HRCSD schools will have representation of Hispanic parents on Site Council, PTO and Equity Teams. V. By July, 2020, the number of economically disadvantaged students in the middle school extra-curricular athletics program will increase 120 to 150 students. VI. By July, 2020 the percentage of visits to the School Based Health Center will increase by 10%, from 1412 to 1553.

TARGET HUMAN AND FISCAL RESOURCES TOWARD ACHIEVING THESE COMMITMENTS

STRATEGIES	2018-19 MEASUREMENTS	2018-19 OUTCOMES	2019-20 MEASUREMENTS
A. Align resources to our shared commitments in this Vision for 2020. B. Increase grant funding and other creative investments to support this Vision for 2020. C. Find efficiencies and prioritize resources to protect class sizes, especially at the primary level. D. Prioritize resources toward programs that are intentionally designed to ensure equity and close the racial achievement gap. E. Effectively monitor all district funds and be accountable to the community for their use. F. Engage stakeholders in annual budget decisions. E. Ensure all facilities are maintained in a manner that supports student learning and safety for all.	I. By June 2019, the community budget committee will be presented a proposed budget for 2019-20 with a minimum of 8% of General Fund in reserve. II. By June 2019, the district will receive its fifth consecutive “unmodified opinion” from external auditors. III. By July 2019, the school district will receive its second consecutive Certificate of Excellence from the Association of School Business Officials International IV. By July 2019, Mid Valley, HRVHS, HRMS, WYMS, May Street bond projects will be on or under budget.	I. MET = 8.2% II. MET III. MET IV. Conditionally MET	I. By June 2020, the budget committee will be presented a proposed budget for 2020-21 with a minimum of 8% of General Fund in reserve. II. By January 2020, the district will receive its sixth consecutive “unmodified opinion” from external auditors. - MET III. By June 2020, the school district will receive its third consecutive Certificate of Excellence from the Association of School Business Officials International IV. By July 2020, all remaining capital projects will be scheduled to complete the 2016 Bond Projects within available budget. V. By May 2020, ensure that all additional resources from the Student Success Act are targeted to close opportunity gaps historically marginalized student groups. - ON TRACK VI. By July 2020, present a new multi-year, equity-driven strategic plan outlining goals, strategies and success criteria.

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Object: As used in expenditures classification this term, applies to the article purchased or the service obtained, rather than to the purpose 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



HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

Proposed Budget Committee Motions Fiscal Year 2020-21

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 \$4,176,313 for the Debt Service Fund.

Motion made by: Rich Truax Motion seconded by: Brandi Sheppard

Passed/failed: Passed

Budget Committee Chair Angel Reyes

5-5-2020

Date

Sandra Buchanan
Budget Officer Sandra Buchanan

5-5-2020

Date



HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

Proposed Budget Committee Motions Fiscal Year 2020-21

Proposed Motion #2

I move to approve the Hood River County School District budget for the 2020-21 fiscal year ending June 30, 2021 in the total appropriations amount of \$83,750,410 and the total appropriations per fund, as shown below; total amount reserved for future expenditure of \$3,641,766; and total unappropriated ending fund balances of \$3,719,808 for a total budget of \$91,111,983.

2020-21 Budget Appropriations by Fund	Total
100 General Fund	\$55,106,107
200 Food Service Fund	1,731,001
204 Student Body Funds	1,791,562
205 Community Education Fund	1,203,690
207 Biennial Reserve Fund	1,343,040
210 Unemployment Fund	60,000
212 Bus Replacement Fund	197,401
2XX Grant Funds	9,406,693
300 Debt Service Fund	4,572,700
4XX Capital Construction & Improvements Funds	8,338,216
Total Appropriations, All Funds	\$83,750,410
Total Amount Reserved for Future Expenditure, All Funds	\$3,641,766
Total Unappropriated Ending Fund Balances, All Funds	\$3,719,808
Total Budget	\$91,111,983

Motion made by: Tim Canihan Motion seconded by: Dale Hill

Passed/failed: Passed

[Signature] 5-5-2020
Budget Committee Chair Angel Reyes Date

Sandra Buchanan 5-5-2020
Budget Officer Sandra Buchanan Date

**HOOD RIVER COUNTY SCHOOL DISTRICT
RESOLUTION 19-20/08**

**Resolutions Adopting the Fiscal Year 2020-21 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 2020-21, as approved by the Budget Committee on May 5, 2020, in the total amount of \$83,750,410 for appropriations, \$3,641,766 for the amount reserved for future expenditure and \$3,719,808 for the total unappropriated ending fund balances, for a total budget of \$91,111,983; and now on file in the District Office.

Resolution Making Appropriations

Be it resolved that the amounts for the fiscal year beginning July 1, 2020, and for the purposes shown below are hereby appropriated as follows:

2020-21 Budget	Amount
General Fund 100	
Instruction	\$33,493,556
Support Services	20,907,259
Community Services	56,803
Debt Service	263,958
Interfund Transfers	0
Contingency	384,531
Total General Fund Appropriations	\$55,106,107
Amount Reserved for Future Expenditure	1,667,672
Unappropriated Ending Fund Balance	2,563,542
Total Budget Requirements	\$59,337,321
Food Service Fund 200	
Enterprise and Community Services	\$1,731,001
Total Appropriation	\$1,731,001
Unappropriated Ending Fund Balance	482,816
Total Budget Requirements	\$2,213,817
Student Body Funds 204	
Instruction	\$1,791,562
Total Appropriation	\$1,791,562
Community Education Fund 205	
Enterprise and Community Services	\$1,203,690

Total Appropriations	\$1,203,690
Biennial Reserve Fund 207	
Interfund Transfers	\$1,343,040
Total Appropriations	\$1,343,040
Amount Reserved for Future Expenditure	1,974,094
Total Budget Requirements	\$3,317,134
Unemployment Fund 210	
Support Services	\$60,000
Total Appropriation	\$60,000
Unappropriated Ending Fund Balance	267,248
Total Budget Requirements	\$327,248
Bus Replacement Fund 212	
Support Services	\$197,401
Total Appropriation	\$197,401
Grant Fund 2XX	
Instruction	\$5,537,862
Support Services	3,693,831
Enterprise and Community Services	100,000
Interfund Transfers	75,000
Total Appropriations	\$9,406,693
Debt Service Fund 300	
Debt Service	\$4,572,700
Total Appropriation	\$4,572,700
Capital Construction & Improvements Fund 4XX	
Facilities Acquisition and Construction	\$8,288,216
Inter-fund Transfers	50,000
Total Appropriation	\$8,338,216
Unappropriated Ending Fund Balance	406,201
Total Budget Requirements	8,744,417
Total Appropriations, All Funds	\$83,750,410
Amount Reserved for Future Expenditure	3,641,766
Unappropriated Fund Balance, All Funds	3,719,808
Total Adopted Budget Requirements	\$91,111,983

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 2020-21 upon the assessed value of all taxable property within the district:

- (1) At the rate of \$1.25 per \$1,000 of assessed value for local option levy tax for General Fund operations; and
- (2) At the rate of \$4.8119 per \$1,000 of assessed value for permanent rate tax for General Fund operations;
- (3) In the amount of \$4,176,313 for debt service for general obligation bonds;

Resolution Categorizing the Tax

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

Education Limitation

Permanent Rate Tax \$4.8119/\$1,000

Local Option Levy Tax \$1.25/\$1,000

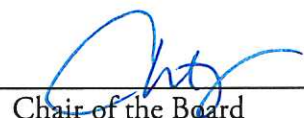
Excluded from Limitation

General Obligation Debt Service \$4,176,313

The above resolution statements were approved and declared adopted on this 11th day of June, 2020.

ATTEST:


Chief Administrative Officer-Clerk


Chair of the Board

Motion made by: Rich Truax

Seconded by: Julia Garcia-Ramirez

Passed/failed: 6-0

Dated: June 11, 2020

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

To assessor of Hood River County

FORM ED-50 2020-2021

- 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

District Name

on the tax roll of Hood River County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

<u>1011 Eugene St.,</u>	<u>Hood River</u>	<u>OR</u>	<u>97031</u>	<u>July 13, 2020</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Saundra L. Buchanan</u>	<u>Chief Financial Officer</u>	<u>541.387.5010</u>		<u>saundra.buchanan@hoodriver.k12.or.us</u>
Contact Person	Title	Daytime Telephone		Contact Person E-mail

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

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount			
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	\$4.8119		Excluded from Measure 5 Limits Dollar Amount of Bond Levy	
2. Local option operating tax	2	\$1.2500 per \$1,000			
3. Local option capital project tax	3				
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.			\$0	
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.			\$4,176,313	
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.			\$4,176,313	

PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-075-6 (Rev. 10-01-19)

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

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

Worksheet for Allocating Bond Taxes

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

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

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

	Principal	Interest	Total
Bond Issue 1	2,245,000.00	2,327,700.00	4,572,700.00
Bond Issue 2			0.00
Bond Issue 3			0.00
	Total B		4,572,700.00
	Total Bond (A + B)		4,572,700.00

Bond Levy = (\$4,572,700 debt service less \$479,379 beginning fund balance less \$80,000 pr yr taxes less \$50,000 interest) / .949 collections rate) = \$4,176,313

Total Bonds

Total A	=	<u>\$0.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$0</u>	(enter on line 4a on the front)
Total A + B	=	<u>\$4,572,700.00</u>		<u>0 %</u>		<u>\$0</u>			
Total B	=	<u>\$4,572,700.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$4,176,313</u>	(enter on line 4b on the front)
Total A + B	=	<u>\$4,572,700.00</u>		<u>100 %</u>		<u>\$4,176,313</u>			
						Total Bond Levy	=	<u>\$4,176,313</u>	(enter on line 4c on the front)

Example - Total Bond Levy = \$5,000

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

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

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

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

Formula for determining the division of tax:

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

NOTICE OF BUDGET COMMITTEE MEETINGS

Two public meetings of the Budget Committee of the Hood River County School District, Hood River County, State of Oregon, will be held in the month of May 2020 to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021. In response to the current health emergency resulting from the COVID-19 pandemic, the District facilities are currently closed to the public and meetings are being held electronically. The first meeting will be held May 5, 2020, at 6:00 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. The second meeting is tentatively scheduled on May 12, 2020, at 6:00 pm and will take place on an as needed basis. These are public meetings where deliberation of the Budget Committee will take place.

The meetings will be available for viewing or listening. Links to the dial-in information and online meeting will be posted on the District's website at www.hoodriver.k12.or.us. To schedule Spanish interpretation during the meeting, call 541.387.5714. The meetings will also be recorded and available via a link on the District website at www.hoodriver.k12.or.us no later than 3 business days following the meeting.

Public comment will be taken in written and phone-in format. Written comments received by 5 pm on May 4, 2020 will be read during the public comment section of the meeting on May 5, 2020. Written comments may be made by email to carol.wagar@hoodriver.k12.or.us or by mail to the Office of the Superintendent, Hood River County School District, 1011 Eugene Street, Hood River Oregon 97031. Comments by phone will be taken on a scheduled basis during the public comment section of the meeting on May 5, 2020 or on May 12, if the meeting is held. Comments, both written and by phone, will be subject to a three-minute limit per community member. Any person may provide comment at the meetings. To schedule public comment, please provide your name, phone number, and address with the district via phone message at 541-387-5013, or email to carol.wagar@hoodriver.k12.or.us. Public comment must be scheduled no later than 5 pm on May 4, 2020.

A copy of the budget document may be inspected online at <http://www.hoodriver.k12.or.us> or obtained by mail on or after April 20, 2020, via email request to carol.wagar@hoodriver.k12.or.us or phone request to 541-387-5013. Notice of publication is also available at <http://www.hoodriver.k12.or.us>.

Dated this eighth day of April 2020.

AVISO DE REUNIONES DEL COMITÉ DE PRESUPUESTO

Dos reuniones públicas del Comité de Presupuesto del Distrito Escolar del Condado de Hood River, el Condado de Hood River, el Estado de Oregon, se llevarán a cabo en el mes de mayo de 2020 para discutir el presupuesto para el año escolar del 1 de julio de 2020 al 30 de junio de 2021. En respuesta a la emergencia de salud actual resultante de la pandemia de COVID-19, las instalaciones del Distrito están actualmente cerradas al público y las reuniones se llevan a cabo electrónicamente. La primera reunión se llevará a cabo el 5 de mayo de 2020 a las 6:00 p.m. El propósito de la reunión es recibir el mensaje de presupuesto y recibir comentarios del público sobre el presupuesto. La segunda reunión está programada tentativamente para el 12 de mayo de 2020 a las 6:00 p.m. y tendrá lugar según sea necesario. Estas son reuniones públicas donde se llevará a cabo la deliberación del Comité de Presupuesto.

Las reuniones estarán disponibles para ver o escuchar. Los enlaces a la información de acceso telefónico

y la reunión en línea se publicarán en el sitio web del Distrito en www.hoodriver.k12.or.us. Para programar la interpretación en español durante la reunión, llame al 541.387.5714. Las reuniones también se grabarán y estarán disponibles a través de un enlace en el sitio web del Distrito en www.hoodriver.k12.or.us a más tardar 3 días de trabajo después de la reunión.

Los comentarios públicos se tomarán en formato escrito y por teléfono. Los comentarios escritos recibidos antes de las 5 pm del 4 de mayo de 2020 se leerán durante la sección de comentarios públicos de la reunión del 5 de mayo de 2020. Los comentarios escritos se pueden hacer por correo electrónico a carol.wagar@hoodriver.k12.or.us por correo a la Oficina del Superintendente, Distrito Escolar del Condado de Hood River, 1011 Eugene Street, Hood River Oregon 97031. Los comentarios por teléfono se tomarán de manera programada durante la sección de comentarios públicos de la reunión el 5 de mayo de 2020 o el 12 de mayo, si se lleva a cabo la reunión. Los comentarios, tanto escritos como telefónicos, estarán sujetos a un límite de tres minutos por miembro de la comunidad. Cualquier persona puede proporcionar comentarios en las reuniones. Para programar comentarios públicos, proporcione su nombre, número de teléfono y dirección con el distrito a través de un mensaje telefónico al 541-387-5013, o envíe un correo electrónico a carol.wagar@hoodriver.k12.or.us. Los comentarios públicos deben programarse a más tardar a las 5 pm del 4 de mayo de 2020.

Se puede inspeccionar una copia del documento del presupuesto en línea en <http://www.hoodriver.k12.or.us> u obtenerla por correo el 20 de abril de 2020 o después, a través de una solicitud por correo electrónico a carol.wagar@hoodriver.k12.or.us o solicite por teléfono al 541-387-5013. El aviso de publicación también está disponible en <http://www.hoodriver.k12.or.us>.

Fechado este octavo día de abril de 2020.

For publication twice in the Hood River News, Wednesday, April 8, 2020 and April 15, 2020

For posting online to the HRCSD District website beginning Wednesday, April 8, 2020

Affidavit of Publication

STATE OF OREGON, {SS
County of Hood River

I, Cecilia Fix, being first duly sworn, depose and say that I am the principal clerk of Hood River News, a newspaper of general circulation, published in Salem, Oregon in the aforesaid state and county of Hood River ; that I know from my personal knowledge that the **Budget Committee Meeting**, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper once in each of two consecutive weeks in the following issues:
April 8, 15, 2020

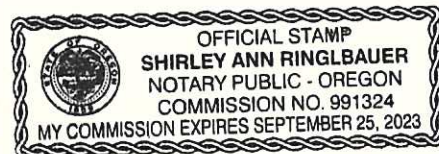
Cecilia Fix

Subscribed and sworn to before me this 30th day of April 2020

Shirley Ann Ringbauer

Notary Public for Oregon

My commission expires 9-25-23



NOTICE OF BUDGET COMMITTEE MEETINGS

Two public meetings of the Budget Committee of the Hood River County School District, Hood River County, State of Oregon, will be held in the month of May 2020 to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021. In response to the current health emergency resulting from the COVID-19 pandemic, the District facilities are currently closed to the public and meetings are being held electronically. The first meeting will be held May 5, 2020, at 6:00 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. The second meeting is tentatively scheduled on May 12, 2020, at 6:00 pm and will take place on an as needed basis.

These are public meetings where deliberation of the Budget Committee will take place.

The meetings will be available for viewing or listening. Links

to the dial-in information and online meeting will be posted on the District's website at www.hoodriver.k12.or.us. To schedule Spanish interpretation during the meeting, call 541.387.5714. The meetings will also be recorded and available via a link on the District website at www.hoodriver.k12.or.us no later than 3 business days following the meeting.

Public comment will be taken in written and phone-in format. Written comments received by 5 pm on May 4, 2020 will be read during the public comment section of the meeting on May 5, 2020. Written comments may be made by email to carol.wagar@hoodriver.k12.or.us or by mail to the Office of the Superintendent, Hood River County School District, 1011 Eugene Street, Hood River Oregon 97031. Comments by phone will be taken on a scheduled basis during the public comment section of the meeting on May 5, 2020 or on May 12, if the meeting is held. Comments, both written and by phone, will be accepted until 5:00 p.m. on May 4, 2020. Notice of publication is also available at <http://www.hoodriver.k12.or.us>.

Dated this eighth day of April 2020.

AVISO DE RE- UNIONES DEL COMITÉ DE PRESU- PUESTO

Dos reuniones públicas del Comité de Presupuesto del Distrito Escolar del Condado de Hood River, el Condado de Hood River, el Estado de Oregon, se llevarán a cabo en el mes de mayo de 2020 para discutir el presupuesto para el año escolar del 1 de julio de 2020 al 30 de junio de 2021. En respuesta a la emergencia de salud actual resultante de la pandemia de COVID-19, las instalaciones del Distrito están actualmente cerradas al público y las reuniones se llevan a cabo electrónicamente. La primera reunión se llevará a cabo el 5 de mayo de 2020 a las 6:00 p.m. El propósi-

to de la reunión es recibir el mensaje de presupuesto y recibir comentarios del público sobre el presupuesto. La segunda reunión está programada tentativamente para el 12 de mayo de 2020 a las 6:00 p.m. y tendrá lugar según sea necesario. Estas son reuniones públicas donde se llevará a cabo la deliberación del Comité de Presupuesto.

Las reuniones estarán disponibles para ver o escuchar. Los enlaces a la información de acceso telefónico y la reunión en línea se publicarán en el sitio web del Distrito en www.hoodriver.k12.or.us. Para programar la interpretación en español durante la reunión, llame al 541.387.5714. Las reuniones también se grabarán y estarán disponibles a través de un enlace en el sitio web del Distrito en www.hoodriver.k12.or.us a más tardar 3 días de trabajo después de la reunión.

Los comentarios públicos se tomarán en formato escrito y por teléfono. Los comentarios serán sujetos a un límite de tres minutos por miembro de la comunidad. Cualquier persona puede proporcionar comentarios en las reuniones. Para programar comentarios públicos, proporcione su nombre, número de teléfono y dirección con el distrito a través de un mensaje telefónico al 541-387-5013, o envíe un correo electrónico a carol.wagar@hoodriver.k12.or.us. Los comentarios públicos deben programarse a más tardar a las 5 pm del 4 de mayo de 2020.

Se puede inspeccionar una copia del documento del presupuesto en línea en <http://www.hoodriver.k12.or.us> u obtenerla por correo el 20 de abril de 2020 o después, a través de una solicitud por correo electrónico a carol.wagar@hoodriver.k12.or.us o solicite por teléfono al 541-387-5013. El aviso de publicación

también está disponible en <http://www.hoodriver.k12.or.us>.

Fechado este octavo día de abril de 2020.

April 8, 15, 2020

#1380

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 11, 2020, at 6:00 p.m. virtually, 1011 Eugene St, Hood River, Oregon. In response to the current health emergency resulting from the COVID-19 pandemic, the District facilities are currently closed to the public and meetings are being held electronically. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020, as approved by the Hood River County School District Budget Committee. The meetings will be available for viewing or listening. Links to the dial-in information and online meeting will be posted on the District's website at www.hoodriver.k12.or.us. To schedule Spanish interpretation during the meeting, call 541.387.5714.

Public comments will be taken in written and phone-in format. Written comments received by 5 pm on June 11, 2020 will be read during the public comment section of the meeting on June 11, 2020. Written comments may be sent by email to carol.wagar@hoodriver.k12.or.us or by mail to the Office of the Superintendent, Hood River County School District, 1011 Eugene Street, Hood River Oregon 97031. Comments by phone will be taken on a scheduled basis during the public comment section of the meeting on June 11, 2020. Comments, both written and by phone, will be subject to a three-minute limit per community member. Any person may provide comments at the meeting. To schedule public comment, please provide your name, phone number, and address with the district via phone message at 541-387-5013, or email to carol.wagar@hoodriver.k12.or.us. Public comment must be scheduled no later than 5 pm on June 11, 2020.

A copy of the budget document may be inspected online at <http://www.hoodriver.k12.or.us> or obtained by mail on or after May 27, 2020, via email request to carol.wagar@hoodriver.k12.or.us or phone request to 541-387-5013. Notice of publication is also available at <http://www.hoodriver.k12.or.us>. A summary of the budget is presented below. 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: Sandra L. Buchanan, SFO, Chief Financial Officer

Telephone: 541.387.5010

Email: sandra.buchanan@hoodriver.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance	\$61,709,493	\$33,222,368	\$18,416,799
Current Year Property Taxes, other than Local Option Taxes	10,978,863	11,588,660	12,292,203
Current Year Local Option Property Taxes	2,519,637	2,555,892	2,724,706
Other Revenue from Local Sources	10,414,435	9,315,416	8,689,453
Revenue from Intermediate Sources	3,224,238	2,688,021	2,715,275
Revenue from State Sources	33,368,531	36,527,517	40,842,507
Revenue from Federal Sources	4,304,559	5,387,390	3,963,000
Interfund Transfers	905,108	1,598,113	1,468,040
All Other Budget Resources	57,715	0	0
Total Resources	\$127,482,579	\$102,883,377	\$91,111,983

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$28,544,564	\$31,443,538	\$33,221,772
Other Associated Payroll Costs	17,347,023	21,273,290	22,566,709
Purchased Services	6,781,302	6,889,287	5,433,278
Supplies & Materials	5,184,267	7,090,492	6,400,826
Capital Outlay	30,228,284	19,973,897	8,542,793
Other Objects (except debt service & interfund transfers)	653,180	835,780	895,802
Debt Service*	4,548,580	4,688,843	4,836,658
Interfund Transfers*	905,108	1,598,113	1,468,040
Operating Contingency	0	380,078	384,531
Unappropriated Ending Fund Balance & Reserves	33,290,271	8,710,061	7,361,574
Total Requirements	\$127,482,579	\$102,883,377	\$91,111,983

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$33,921,183	\$39,808,397	\$40,822,979
FTE	319.93	335.11	334.51
2000 Support Services	20,202,120	22,989,404	24,858,491
FTE	150.72	157.83	159.83
3000 Enterprise & Community Service	2,882,626	3,352,565	3,091,494
FTE	33.56	34.37	33.87

4000 Facility Acquisition & Construction	31,732,689	21,355,918	8,288,216
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	4,548,580	4,688,843	4,836,658
5200 Interfund Transfers*	905,108	1,598,113	1,468,040
6000 Contingency	0	380,078	384,531
7000 Unappropriated Ending Fund Balance	33,290,271	8,710,061	7,361,574
Total Requirements	\$127,482,579	\$102,883,377	\$91,111,983
Total FTE	504.21	527.31	528.21

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

For more information about the District's budget, please refer to the District's 2020-21 Budget Message which provides detail of the District's finances, additions to the District's 2020-21 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 2020-21. The 2020-21 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	\$1.20 per \$1,000	\$1.25 per \$1,000
Levy For General Obligation Bonds	\$4,361,179	\$4,503,482	\$4,176,313

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$60,725,000	\$0
Other Bonds (Pension Oblg Bonds)	\$18,285,000	\$0
Other Borrowings (QSCB)	\$1,485,000	\$0
Total	\$80,495,000	\$0

Affidavit of Publication

STATE OF OREGON, { SS

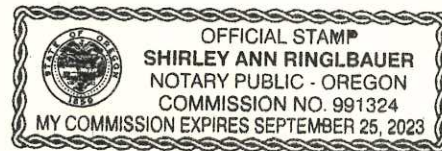
County of Hood River

I, Chelsea Marr, being first duly sworn, depose and say that I am the publisher of the Hood River News, 419 State St., Hood River Oregon, a newspaper of general circulation, printed and published in Salem, Oregon in the aforesaid state and county, 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 one time in the following issues:
June 3, 2020

Subscribed and sworn to before me this 3rd day of June 2020

Notary Public for Oregon

My commission expires 9-25-23



Other Objects (except debt service & interfund transfers)	653,180	835,780	895,802
Debt Service*	4,548,580	4,688,843	4,836,658
Interfund Transfers*	905,108	1,598,113	1,468,040
Operating Contingency	0	380,078	384,531
Unappropriated Ending Fund Balance & Reserves	33,290,271	8,710,061	7,361,574
Total Requirements	\$127,482,579	\$102,883,377	\$91,111,983

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	533,921,183	539,808,397	540,822,979
FTE	319.93	335.11	334.51
2000 Support Services	20,202,120	22,989,404	24,858,491
FTE	150.72	157.83	159.83
3000 Enterprise & Community Service	2,882,626	3,352,565	3,091,494
FTE	33.56	34.37	33.87

4000 Facility Acquisition & Construction	31,732,689	21,355,918	8,288,216
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	4,548,580	4,688,843	4,836,658
5200 Interfund Transfers*	905,108	1,598,113	1,468,040
6000 Contingency	0	380,078	384,531
7000 Unappropriated Ending Fund Balance	33,290,271	8,710,061	7,361,574
Total Requirements	\$127,482,579	\$102,883,377	\$91,111,983
Total FTE	504.21	527.31	528.21

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

For more information about the District's budget, please refer to the District's 2020-21 Budget Message which provides detail of the District's finances, additions to the District's 2020-21 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 2020-21. The 2020-21 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	\$1.75 per \$1,000	\$1.20 per \$1,000	\$1.25 per \$1,000
Levy For General Obligation Bonds	\$4,361,179	\$4,503,482	\$4,176,313

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding	Estimated Debt Authorized, But
	on July 1	Not Incurred on July 1
General Obligation Bonds	\$60,725,000	\$0
Other Bonds (Pension Oblg Bonds)	\$18,285,000	\$0
Other Borrowings (QSCB)	\$1,485,000	\$0
Total	\$80,495,000	\$0

June 3, 2020

161 #1426

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 11, 2020, at 6:00 p.m. virtually, 1011 Eugene St, Hood River, Oregon. In response to the current health emergency resulting from the COVID-19 pandemic, the District facilities are currently closed to the public and meetings are being held electronically. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020, as approved by the Hood River County School District Budget Committee. The meetings will be available for viewing or listening. Links to the dial-in information and online meeting will be posted on the District's website at www.hoodriver.k12.or.us. To schedule Spanish interpretation during the meeting, call 541.387.5714.

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A copy of the budget document may be inspected online at <http://www.hoodriver.k12.or.us> or obtained by mail on or after May 27, 2020, via email request to carol.wagar@hoodriver.k12.or.us or phone request to 541-387-5013. Notice of publication is also available at <http://www.hoodriver.k12.or.us>. A summary of the budget is presented below. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

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

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance	\$61,709,493	\$33,222,368	\$18,416,799
Current Year Property Taxes, other than Local Option Taxes	10,978,863	11,588,660	12,292,203
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All Other Budget Resources	57,715	0	0
Total Resources	\$127,482,579	\$102,883,377	\$91,111,983

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Supplies & Materials	5,184,267	7,090,492	6,400,826
Capital Outlay	30,228,284	19,973,897	8,542,793
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Debt Service*	4,548,580	4,688,843	4,836,658
Interfund Transfers*	905,108	1,598,113	1,468,040
Operating Contingency	0	380,078	384,531
Unappropriated Ending Fund Balance & Reserves	33,290,271	8,710,061	7,361,574
Total Requirements	\$127,482,579	\$102,883,377	\$91,111,983

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

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FTE	33.56	34.37	33.87
4000 Facility Acquisition & Construction	31,732,689	21,355,918	8,288,216
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	4,548,580	4,688,843	4,836,658
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Total FTE	504.21	527.31	528.21

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

For more information about the District's budget, please refer to the District's 2020-21 Budget Message which provides detail of the District's finances, additions to the District's 2020-21 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 2020-21. The 2020-21 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	\$1.20 per \$1,000	\$1.25 per \$1,000
Levy for General Obligation Bonds	\$4,361,179	\$4,503,482	\$4,176,313

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$60,725,000	\$0
Other Bonds (Pension Oblg Bonds)	\$18,285,000	\$0
Other Borrowings (QSCB)	\$1,485,000	\$0
Total	\$80,495,000	\$0