



HOOD RIVER COUNTY
SCHOOL DISTRICT

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Proposed Budget for 2025-26



1011 Eugene Street
Hood River, OR 97031
541-386-2511
www.hoodriver.k12.or.us

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

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**Hood River County School District
2025-20256 Budget
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LEGAL NOTICES

Budget Committee Motions	TBD
Resolutions Adopting the Fiscal Year 2025-26 Budget, Making Appropriations, Levying Taxes and Categorizing Taxes	TBD
Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts Form ED-50	TBD
Notice of Budget Committee Meetings and Affidavit of Publication	TBD
Notice of Budget Hearing and Financial Summary and Affidavit of Publication	TBD

2025-26 BUDGET CALENDAR

July 16, 2024	Board Meeting 6:00 p.m. Appoint Budget Officer Announce Budget Committee Vacancies
August 14, 2023	Board Meeting 5:00 p.m. Approve Budget Calendar
November 13, 2023	Board Meeting 6:30 p.m. Appoint Budget Committee members to fill vacancies
February/March/April 2025	Budget Development. District Administration will develop a recommended budget based on the strategic plan, student outcome analysis, best-practice research, and stakeholder input.
April 2, 2025	Publish First Notice of First Budget Committee Meeting <i>(5-30 days before, at least 5 days apart) (publish Wednesday, April 2)</i>
April 9, 2025	Publish Second Notice of First Budget Committee Meeting <i>(5-30 days before, at least 5 days apart) (publish Wednesday, April 9)</i> <i>(Not required if also published on web site)</i>
April 29, 2025 (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 6, 2025 (Tues)	Budget Committee Meeting 6:00 p.m. Budget Committee Deliberations <i>(If needed)</i>
May 21, 2025	Publish Financial Summaries and Notice of Budget Hearing <i>(Publish once, 5-30 days before the hearing, publish Wednesday, May 22)</i>
June 4, 2025 (Wed)	Public Hearing and Board Meeting 6:30 p.m. Adopt Budget, Appropriate Funds, and Levy Property Taxes
July 15, 2025	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 COMMITTEE
2025-26 Budget Development

The Budget Committee consists of the members of the Board and an equal number of appointed community members who are electors and residents of the district.

Position	Board Member	Term expires
Position 1 West Hood River and Cascade Locks	Chrissy Reitz	June 2027
Position 2 Central Lower Valley	Rich Truax	June 2025
Position 3 May Street Elementary School Area	Corinda Hankins Elliott	June 2027
Position 4 Odell	Julia Garcia-Ramirez	June 2025
Position 5 Parkdale	David Stuben	June 2027
Position 6 East Hood River and Pine Grove	Brandi Sheppard	June 2025
Position 7 Hood River County Member at Large	Jennifer Kelly	June 2025

Position	Appointed Community Members	Term expires
Position 1 (Zone 1) West Hood River and Cascade Locks	Janice Crane	June 2025
Position 2 (Zone 2) Central Lower Valley	Terra Metta	June 2026
Position 3 (Zone 3) May Street Elementary School Area	Peter Harmon	June 2026
Position 4 (Zone 4) Odell	Jamie Smith	June 2026
Position 5 (Zone 5) Parkdale	Brenda Bounds	June 2025
Position 6 (Zone 6) East Hood River and Pine Grove	Sarah Economou	June 2027
Position 7 Hood River County Member at Large	Matthew Althoff	June 2027
Ex-Officio Member	Nancy Rowley, OSEA representative	June 2025
Ex-Officio Member	Ted Cramer, HREA representative	June 2025



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Chrissy Reitz
Board of Directors
Position 1



Rich Truax
Board of Directors
Position 2



Corinda Hankins Elliott
Board of Directors
Position 3



Julia Ramirez-Garcia
Board of Directors
Position 4



David Stuben
Board of Directors
Position 5



Brandi Sheppard
Board of Directors
Position 6



Jen Kelly
Board of Directors
Member At Large



Bill Newton
Superintendent



Mark DeMoss
Chief Financial Officer



Tod Hilstad
Director of Technology



Amy McConnell
Executive Director of Curriculum & Instruction



Stephanie Hoppe
Director of Communications



Gus Hedberg
Executive Director of Human Resources



Patricia Cooper
Executive Director of Equity &
Family Partnerships



Anne Carlross
Executive Director of Student Services



Jordan Haas
Director of Nutrition



Todd Rainwater
Director of Operations



Kyle Rosselle
Director of Safety & Security



Kelly Running
Director of Special Education



Nate Parson
Parkdale Elementary
Principal



Kim Yasui
Mid Valley Elementary
Principal



Jim Mangan
May Street Elementary
Principal



Ocean Kuykendall
Westside Elementary
Principal



Adrienne Acosta
Cascade Locks Elementary
Principal



Columba Jones
Hood River Valley High
School Principal



Joe Kelly
Hood River Options
Academy Principal



Rolland Hayden
Hood River Middle
School Principal



Sarah Braman-Smith
Wy'east Middle School
Principal



Garrett Apland
Mid Valley Elementary
Asst. Principal



Jane Osborne
May Street Elementary
Asst. Principal



Dan Barnard
Westside Elementary
Asst. Principal



Sean Mailey
Hood River Valley High
Athletics Director



Jim Donnelly
Hood River Valley High
School Asst. Principal



Tess Misa
Hood River Valley High
School Asst. Principal



Jennifer Schlosser
Hood River Middle
School Asst. Principal



Damien Elderkin
Wy'east Middle School
Asst. Principal



BUDGET MESSAGE

April 29, 2025

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

By Oregon Revised Statute ORS 294.403, I respectfully submit the Hood River County School District Proposed Budget for the 2025–26 school year. This budget marks the first year of the 2025–27 biennium, and as of today, the final State School Fund allocation remains uncertain; however, we anticipate the legislature and governor will adopt a funding level near \$11.36 billion. Several key assumptions shape the budget. First, it anticipates that funding will be split across the biennium, with 49% available in 2025-26 and 51% in 2026-27. There continues to be uncertainty around federal funding, which could impact the budget after its adoption. While this funding is a significant investment, it is unfortunately insufficient to meet the Hood River County School District’s current service level needs. We face a funding shortfall of approximately \$4 million for the 2025–26 school year.

Understanding the Shortfall

Several factors have led to this gap:

- **End of ESSER Funds:** Federal pandemic relief funding has provided essential support over recent years.
- **Declining Enrollment:** Fewer students are enrolling in our schools, a trend tied to lower birth rates and a local shortage of affordable housing.
- **Rising Costs:** Inflation has increased the cost of materials, insurance, and staffing.
- **Increased PERS Costs:** Our PERS (Public Employees Retirement System) obligations have increased by approximately \$2.5 million for the 2025-26 school year.

Over the past several years, our school district has prioritized student support and well-being by using state and federal grants and reserves to invest in small class sizes, academic and behavioral interventions, and access to mental health resources. While these investments have had a positive impact, we are now

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Bill Newton | Superintendent
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facing financial constraints that require us to reduce support for family partnerships, curriculum and instructional support, and student services—even as we work to preserve other critical programs.

Engagement and Transparency

Beginning in February 2025, we held budget updates and listening sessions at every school and department to provide staff with a clear understanding of our financial outlook. In addition, we gathered input on priorities from the broader community at each of our schools through ongoing listening events. We provided an update about these listening sessions in the April 9 school board meeting. All feedback was carefully considered alongside the goals of our 2026 Strategic Plan and each school’s Continuous Improvement Plan.

Our Approach to Reductions

We remain deeply committed to ensuring that students have the best possible classroom and school experience, even as we make difficult budget decisions. More than 80% of our general fund supports staffing, meaning necessary reductions must impact personnel. Wherever possible, we have minimized layoffs by not filling positions vacated by retirements or resignations, reassigning staff, and redesigning services to meet evolving needs.

Still, we must make reductions across all school levels and departments. These cuts total approximately **\$4,142,838**.

Cost Reduction Analysis

Original Deficit Supplemental	\$(2,296,984)
Additional Cost Current Service Level	\$(4,928,283)
Revenue Change FY25-26	\$3,455,324
Materials & Supplies Cost Changes	\$(372,895)
Total Reductions Necessary	\$(4,142,838)

District Level Reductions/School Level Reductions

We are reducing positions across administration, licensed, and classified groups. These changes include:

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- Instructional coaches: These educators support teachers with curriculum, instructional strategies, and student learning goals. *We are eliminating the school-level positions.*
- Family engagement specialists: These staff members help build connections between school and home, especially for families navigating language or cultural barriers. *We are eliminating these elementary-level positions.*
- School psychologist: These professionals support students' mental health and academic needs. *We are reducing our team from four to three school psychologists.*
- Student services licensed staff: These staff members support students with special needs, academic interventions, and behavioral services. *We are reducing our team from two to one and shifting some responsibilities to school-based teams.*
- Teacher mentor/design coach: This role supports new teacher mentoring and instructional coaching. *We are reducing this role, and mentoring will now be supported by remaining district-level instructional coaches.*
- Executive director position: These district-level leaders oversee various departments. *We are reducing the executive director team from five to four, and responsibilities will be redistributed among the remaining leaders.*

Classroom Staffing Reductions

We are reducing classroom teacher positions based on enrollment trends and our class size ratio guidelines. After the reductions are made, we anticipate the following average class sizes across our school district:

- Kindergarten: Average class size of 18.70
- Grades 1–3: Average class size of 22.2
- Grades 4–5: Average class size of 23.9
- Middle school: Average class size of 25
- High school: Average core class size of 30

These projections help guide staffing decisions while keeping class sizes within our target ranges. Even with these changes, our average class sizes remain below the state average and lower than many comparable school districts.

Program Continuity and Commitment

We will continue offering physical education (PE), library, music, and Science, Technology, Engineering, and Math (STEM) programs at the elementary level. Middle schools will maintain a

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variety of elective options such as music, band, PE, drama, and STEM. At the high school, students will still have access to a wide range of electives, including health and PE, performing and visual arts, communication/leadership, AP and dual credit coursework, Career and Technical Education (CTE) pathway, as well as a wide range of extracurricular athletic programming.

We will also continue to have student support specialists and interventionists at all schools. These licensed staff are critical in helping students who need extra academic or behavioral support.

HRCSD will continue to focus on the goals and actions identified within our 2026 strategic plan and our school's Continuous Improvement Plans. Areas of focus for the 2025-26 school year continue to focus on:

- Strengthening student and family partnerships with the intent of improving student attendance and student outcomes;
- Prioritizing a focus on student mental health and well-being;
- Continuing targeted professional development, investment in relevant and rigorous curriculum, and training for all staff;
- Continuing investment to ensure equitable opportunities for students to access robust curricular and co-curricular programs;
- Engage in long-term facilities planning with the Long Range Facilities Planning Committee to safeguard and enhance our community's school and district infrastructure investment.

Cascade Locks Elementary

At our smallest school, Cascade Locks Elementary, we will shift to a multiage classroom model, combining grades as follows (with projected student-to-teacher ratio):

- Kindergarten/1st Grade: 22 students
- 2nd/3rd Grade: 26 students
- 4th/5th Grade: 21 students

This model supports strong relationships and individualized instruction, and we will provide staff with the training and support needed for a successful transition.

Moving Forward Together

Despite ongoing financial uncertainty, this budget was thoughtfully crafted to provide our students with the best educational experience. While the legislature is still in session and the complete funding

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picture remains unsettled, what is certain is that this proposal reflects both fiscal responsibility and a deep understanding of what our students, staff, and families count on every day.

This budget aligns with our values, priorities, and aspirations for excellence in education here in the Hood River County School District, while being mindful of the realities of school funding in Oregon. It is built to support our schools' unique strengths and preserve the programs and services that make a difference in the lives of our students.

I want to express my gratitude to our School Board and Budget Committee members. Your volunteer service, thoughtful discussion, and steadfast leadership are a testament to your commitment to our students' well-being and our community's future. Your contributions are truly appreciated, and we thank you for your continued support of the Hood River County School District.

With appreciation,

A handwritten signature in black ink, appearing to read "Bill Newton", with a stylized flourish at the end.

Superintendent
Hood River County School District

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Bill Newton | Superintendent
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**HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET**

ALL FUNDS REVENUE/EXPENSE SUMMARY

RESOURCES REPORT:	GENERAL FUND (100)	SPECIAL REVENUE (200)	DEBT SERVICE (300)	CAPITAL PROJECTS (400)	TOTAL
ALL FUNDS					
Local Sources	\$ 20,857,063	\$ 2,040,755	\$ 4,938,600	\$ 238,179	\$ 28,074,597
Intermediate Sources	\$ 1,908,507	\$ 2,406,741	\$ -	\$ -	\$ 4,315,248
State Sources	\$ 41,102,684	\$ 9,960,081	\$ -	\$ -	\$ 51,062,765
Federal Sources	\$ 100,000	\$ 9,301,410	\$ -	\$ -	\$ 9,401,410
Interfund Transfers	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000
Other Sources	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
Beginning Fund Balance	\$ 3,025,647	\$ 4,967,721	\$ 394,000	\$ 530,500	\$ 8,917,868
FUND 100-GENERAL FUND TOTAL	\$ 66,993,901	\$ 28,766,709	\$ 5,332,600	\$ 768,679	\$ 101,861,888

REQUIREMENTS REPORT:	GENERAL FUND (100)	SPECIAL REVENUE (200)	DEBT SERVICE (300)	CAPITAL PROJECTS (400)	TOTAL
FUND 100-GENERAL FUND					
Salaries	\$ 34,058,281	\$ 7,703,613	\$ -	\$ -	\$ 41,761,894
Benefits	\$ 20,495,505	\$ 4,493,180	\$ -	\$ -	\$ 24,988,684
Purchased Services	\$ 4,130,075	\$ 2,310,572	\$ -	\$ 201,000	\$ 6,641,647
Supplies & Materials	\$ 2,843,645	\$ 7,419,939	\$ -	\$ -	\$ 10,263,584
Capital Outlay	\$ 67,443	\$ 2,218,388	\$ -	\$ 479,500	\$ 2,765,331
Other Objects	\$ 1,135,697	\$ 836,091	\$ 5,232,600	\$ -	\$ 7,204,388
Transfers	\$ 245,000	\$ -	\$ -	\$ -	\$ 245,000
Contingency	\$ 819,841	\$ -	\$ -	\$ -	\$ 819,841
Reserved for Future Expenditure	\$ -	\$ 2,087,801	\$ -	\$ -	\$ 2,087,801
Unappropriated End Fund Balance	\$ 3,198,413	\$ 1,697,125	\$ 100,000	\$ 88,179	\$ 5,083,717
FUND 100-GENERAL FUND TOTAL	\$ 66,993,901	\$ 28,766,709	\$ 5,332,600	\$ 768,679	\$ 101,861,888

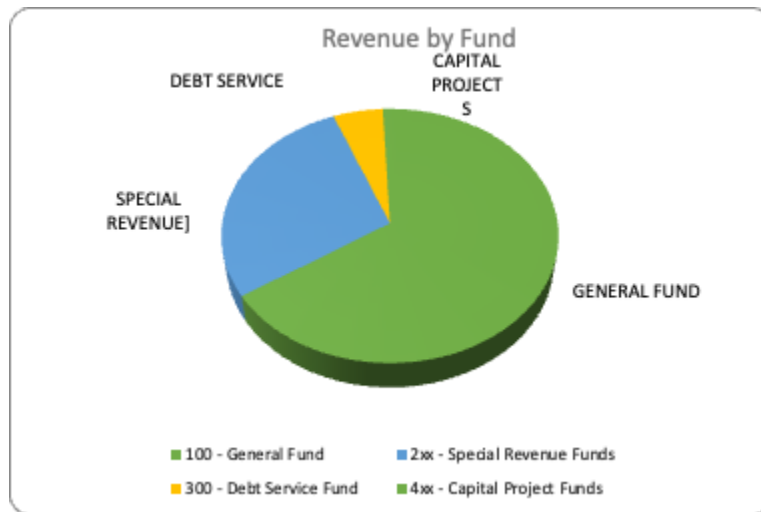


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BUDGET ASSUMPTIONS

The budget presents a financial operating plan for the **2025-26** 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 **2025-26** budget proposal.



REVENUE & RESOURCE ASSUMPTIONS

- State School Fund Formula
 - Revenue of \$11.36 billion per Governor's Budget and as forecasted on the state school fund estimate dated March 3, 2025
 - Projected Average Daily Membership (ADMr) student enrollment of 3,727.00
 - Projected Average Daily Membership Weighted (ADMw) of 4,716.31 with Extended ADMw of 4,733.94 from FY24-25 used in State School Fund revenue calculation
 - Increase in IEP ADMw cap from 11% to 15% and half of additional funding amount provided in SSF.
 - Permanent Tax Rate of \$.48119 per \$1,000 of assess value (no change from prior year)
- Local Option Levy rate of \$1.25 of the \$1.25 limit (no change from prior year). We have increased the net amount of imposed taxes by 6% and a collection rate of 97% per the 5-year averages.
- General Obligation Bond Levy Amount of \$5,232,600 (principle & interest)
- General Fund beginning fund balance of \$3.025 million per FY24-25 Budget ending fund balance.
- Grant and Other Funding
 - Estimate allocations per Governor's recommended budget for High School Success (HSS), Student Investment Account (SIA) and Early Literacy grants

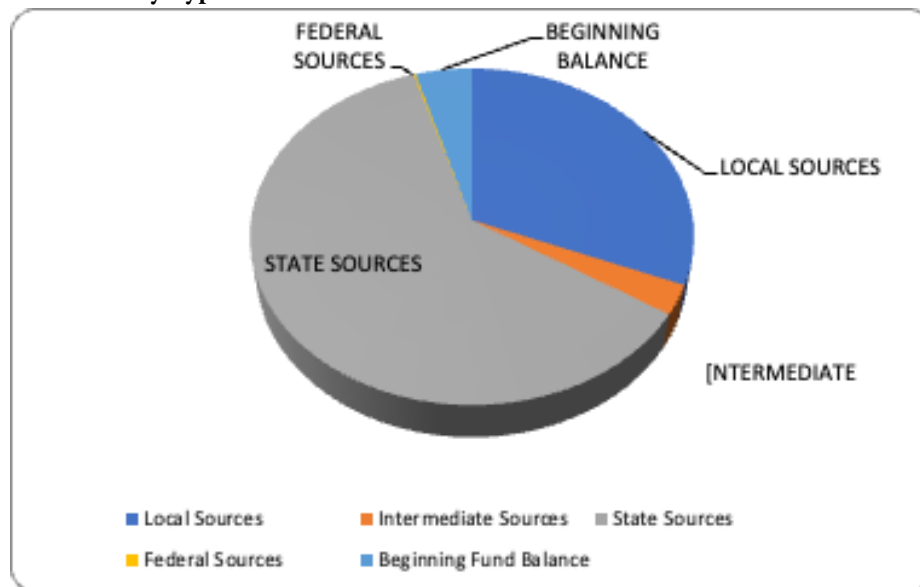


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- Early Intervention and Early Childhood Special Education (EI/ECSE) Funding per 4/14/25 estimate
- Title I grants are included at their current funding level.
- Title II and III grants funding is assumed to be eliminated
- SB 849 School Districts Unfunded Liability fund for PERS cost reduction assumed which would lower PERS rates by 1.68%. Due to the pending nature, this is shown as a single contra cost line item in Function 2649 Other Staff Services.

General Fund Revenue by Type



EXPENDITURE ASSUMPTIONS

- Salary and associated personnel costs based on collective bargaining agreements and estimates
- Health insurance premiums were increased by 3.5%.
- Exact Public Employees' Retirement System (PERS) membership contribution rates were used for filled positions. Oregon Public Service Retirement Plan (OPSRP) contribution rates were used for vacancies.
- Property and Casualty insurance costs projected for 2025-26 which includes an 18% rate increase for the PACE Oregon educational insurance pool.
- Workers' Compensation insurance rates as projected for 2025-26 which include a 16% increase due to rising experience mod rating and premium cost increases
- Materials and services increased by 0% for inflation, with targeted budgets for fuel, electricity, and natural gas as the exceptions
- Specific areas of cost change include
 - inclusion of dedicated \$25,000 safety supplies budget.



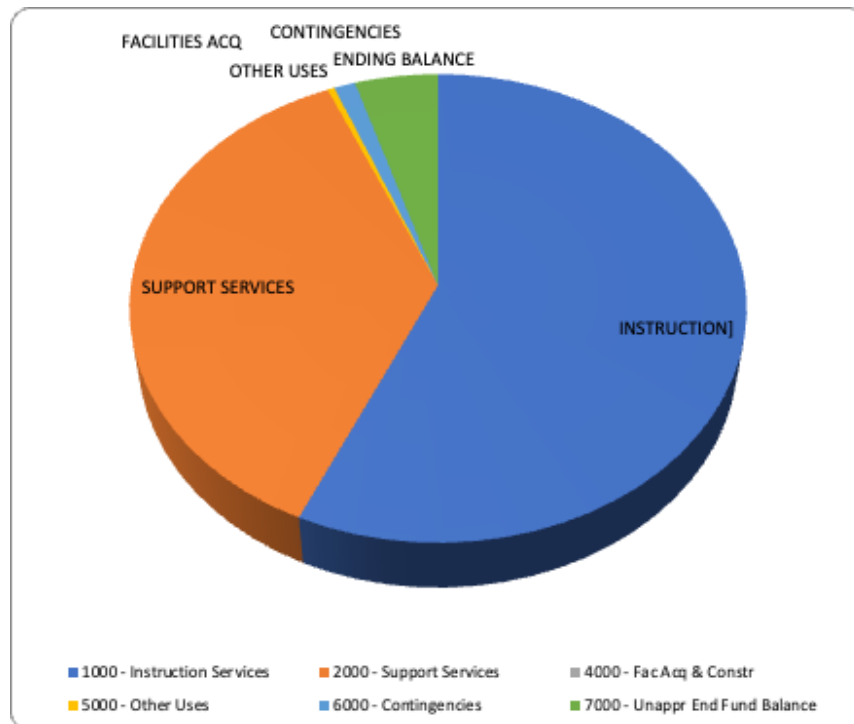
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CONTINGENCY AND RESERVE ASSUMPTIONS

- Staffing allocations based on projected enrollment and includes a staffing contingency of \$500,000 for positional adjustments required by actual enrollment at the start of the school year.
- Athletic field turf reserve created for on third the anticipated cost of \$500,000.
- Contingency reserve for the General Fund is set at 0.5% of operating revenue net of the beginning fund balance (Board Policy DBDB)
- General Fund unappropriated ending fund balance set at 5% of operating revenue net of the beginning fund balance (Board Policy DBDB)

Expenditures by Major Function



Salaries and Associated Payroll Costs

Salaries. Licensed employee salaries and classified employee salaries are determined through negotiation of collective bargaining agreements. The Hood River County School District (District) negotiated with the Hood River Education Association (HREA) and the Oregon School Employees Association (OSEA) in between the 2022-24 fiscal years, the resulting cost of living adjustments are reflected in the budget.



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Employment agreements for administrators and confidential staff will be in place through June 30, 2027. 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. Actual premium contributions for 2024-25 will be calculated after rates are determined by OEGB. Licensed and Classified contributions are set in each collective bargaining agreement.

Other associated payroll cost rates are projected as follows:

- Social Security and Medicare combined rate of 7.65% of earnings
 - Social Security employer rate 6.2% of earnings up to \$176,100
 - Medicare employer rate of 1.45% of earnings with no limit on earnings
- PERS exact contribution rates were used for filled positions. OPSRP rates were used for vacancies. PERS Tier One covers members hired before January 1, 1996; PERS Tier Two covers members hired between January 1, 1996, and August 28, 2003; and OPSRP covers members hired after August 28, 2003. The Individual Account Program (IAP) is an account-based benefit that includes all member contributions (6% of covered salary) plus annual earnings or losses, made on and after January 1, 2004.
 - PERS Tier 1 and 2 employer rate of 23.16 % in 2025-27 biennium up from 15.95% in the 2023-25 biennium
 - PERS-OPSRP employer rate of 19.98% in 2025-27 biennium up from 13.11% in the 2023-25 biennium
 - PERS Pick-up of employee contribution rate 6%
 - PERS Pension Bond employer rate of 8.31%. 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 2025-27 biennium, the District's PERS rate credit is 6.54% of subject payroll. The District budgets to apply a rate of 8.31% of subject payroll to pay for the redemption of principal and interest on the debt. The difference in the PERS rate credit and pension cost rate is realized as current savings to District budgets. The schedule of future pension bond requirements is shown in the supplemental information section of this budget document.
 - The District's total PERS retirement rates for the 2025-27 biennium are shown by member tier in the following table and form the basis of the proposed budget in payroll cost estimates of PERS contributions.



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PERS Member Tier	PERS Tier 1/Tier 2	PERS OPSRP
PERS Contribution rate	23.16%	19.98%
PERS Pickup rate	6.00%	6.00%
PERS Pension Bond repayment rate	8.31%	8.31%
Total rate as a percent of subject salary	37.47%	34.29%

- Workers' Compensation premium rates are estimated based on preliminary 2025-26 rates. Rates vary by work classification with higher rates for custodial staff, maintenance workers, kitchen workers and bus drivers than for clerical, teacher and administrative positions. 2025-26 estimated rates:
 - Experience Mod 1.17
 - Class 7380 School-Bus Drivers Rate 0.0403
 - Class 8868 School-Professional Employees & Clerical Rate 0.0032
 - Class 9101 School-All Other Employees Rate 0.0226
 - Class 9349 School-Cafeteria/Kitchen Employees Rate 0.0226
- Workers' Benefit Fund Assessment 2025 Rate of \$0.02 per hour worked (Employer and employee each pay \$0.010 per hour worked for a total assessment of \$0.02 per hour worked.)
- Unemployment Rate of 2.40% of wages up to the 2024 Annual Wage Base of \$52,800.
- Paid Leave Oregon Rate is 1% of employee wages up to \$168,600 in wages. HRCSD contracts with American Fidelity to provide an equivalent plan to Oregon's plan and pays 1.2% of employee wages split .6% employee and .6% employer.

Contingency

Contingency for the General Fund is budgeted at \$319,841 or 0.5% of operating revenue and is equal to the minimum required reserve set by the Board Policy DBDB of 0.5% of operating revenue net of the beginning fund balance. This money is set aside for unplanned needs such as unexpected enrollment increases or loss of revenues. To access contingency funds, the Board must approve an appropriation transfer of contingency funds in an official Board action.

Unappropriated Ending Fund Balance

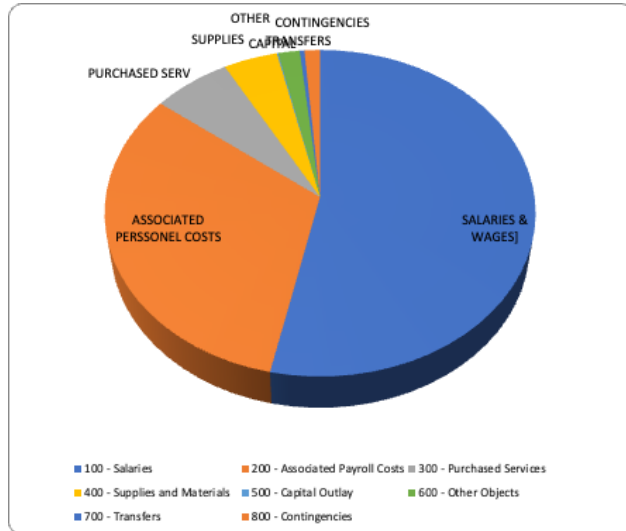


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Unappropriated Ending Fund Balance is budgeted at \$3,198,413 or 5% of operating revenue and is equal to the minimum required reserve set by the Board Policy DBDB of 0.5% of operating revenue net of the beginning fund balance. No expenditures are allowed to be made from the unappropriated ending fund balance in the year in which it is budgeted.

GF Expenditures by Object Type



Date: 3/3/2025

To: District Business Managers

Re: 2025-26 State School Fund Estimates

2025-26	2026-27	2025-27 Biennium
\$5,566,106,000	\$5,793,294,000	\$11,359,400,000
2025-26 Budget Appropriation for school districts & ESDs:		\$5,566,106,000
Oregon Revised Statute	Less Reserve Account:	(\$20,000,000)
327.008(14),(15)	Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.023(1),(3),(4)	Less Long Term Care and State Schools:	(\$14,500,000)
327.008(12)	English Language Learner Improvement Funds:	(\$6,250,000)
327.008(11)(b)(A)	Educator Advancement Fund (EAF):	(\$3,397,356)
327.008(18)	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:	(\$3,500,000)
327.008(7),(8),(16)	Less Office of School Facilities:	(\$7,500,000)
327.008(9)	Skilled Nursing Facilities (pediatric nursing):	(\$1,062,224)
327.008(19)	Oregon Youth Challenge program:	(\$2,134,383)
327.008(17)	Menstrual Hygiene HB 3294	(\$2,808,917)
Transfers/Deductions		(\$65,002,879)
State Revenue for Formula		\$5,501,103,121
District Local Revenue:		\$2,576,406,012
ESD Local Revenue:		\$174,960,980
Local Rev. for Formula (District + ESD)		\$2,751,366,991
Total Revenue For Formula		\$8,252,470,112
District Share at 95.50%		\$7,881,108,957
ESD Share at 4.50%		\$371,361,155
Other Transfers/Deductions:	327.008(10) Less High Cost Disability Grants:	(\$55,000,000)
327.008(11)(b)(B)	Less share of EAF:	(\$9,484,284)
Districts		(\$64,484,284)
327.008(13)	Less ESD testing contract:	(\$484,000)
327.008(11)(b)(C)	Less share of EAF:	(\$9,484,284)
ESDs		(\$9,968,284)
Formula Revenue for Distribution		
School Districts		\$7,816,624,673
ESDs		\$361,392,871

Sources for 2025-26 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2023-24
11% Cap Waiver Basis:	2022-23
Poverty Basis:	December 2023
School District Funding Ratio:	2.475426043
Transportation Grant:	\$349,047,349.50
Estimated ADMr:	535,070
Estimated ADMw:	670,256
District Accrual per ADMw:	\$661
ESD Accrual per ADMw:	\$24
YCEP/JDEP amount per ADMw:	\$11,139

If you have any questions please contact Jerod Nunn at Jerod.Nunn@ode.oregon.gov

2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/3/2025

Hood River County, Hood River County SD - 2024**2025-2026 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$15,206,000.00
Common School Fund	=	\$541,010.20
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	=	\$15,747,010.20

2025-2026 Experience Adjustment

District Average Teacher Experience	=	13.79
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.70

2025-2026 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	=	\$2,559,900.00
Transportation per ADMr Rank		24%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$1,791,930.00		

2025-2026 Extended ADMw**2025-2026 ADMw** 4,716.31**2024-2025 ADMw** 4,733.94**Extended ADMw** 4,733.94**2025-2026 General Purpose Grant**

Multiply the Teacher Experience Adjustment of 1.7 by \$25 then add \$4500 to the result = \$4,542.50
 Then multiply \$4,542.50 by the Extended ADMw 4733.9442 and then by the funding ratio 2.47542604256 = \$53,231,416.88

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$53,231,416.88 to the Transportation Grant \$1,791,930.00 = \$55,023,346.88

2025-2026 State School Fund Grant

Subtract the Local Revenue \$15,747,010.20 from the Total Formula Revenue \$55,023,346.88 = \$39,276,336.68

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,245

Total Formula Revenue per Extended ADMw = \$11,623

Charter Schools Rate(ORS 338.155) = \$11,287

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

High Cost Disability Estimated Remaining Balance Due

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

	2025-2026		2024-2025	
ADMr: 3,727.00 X 1.00	3,727.00		3,748.47 X 1.00	3,748.47
Students in EL programs: 820.00 X 0.50	410.00		825.29 X 0.50	412.65
Students in Pregnant and Parenting Programs: 5.00 X 1.00	5.00		5.00 X 1.00	5.00
548 IEP Students capped at 11% of District ADMr: 409.97 X 1.00	409.97		412.33 X 1.00	412.33
Students on IEP Above 11% of ADMr: 5.80 X 1.00	5.80		5.80 X 1.00	5.80
Students in Poverty: 435.34 X 0.25	108.84		399.99 X 0.25	100.00
Students in Foster Care and Neglected/Delinquent: 10.00 X 0.25	2.50		10.00 X 0.25	2.50
Remote Elementary School Correction: 47.20 X 1.00	47.20		47.20 X 1.00	47.20
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
2025-2026 ADMw	4,716.31		2024-2025 ADMw	4,733.94
Hood River County SD Extended ADMw			4,733.94	

Hood River County SD Extended ADMw 4,733.94

Hood River County School District Local Option Levy

What is the local option levy?

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. The current levy was approved by voters on May 16, 2023 for a five-year period expiring 2028 with a limit of \$1.25/\$1,000 of assessed value. In 2022-23, the local option levy imposed was \$1.25/\$1,000 of assessed value.

What is the 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.

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%

Year	Limit	Imposed	Collected	State Equalization Grant	Ratio of Equalization Grant to Tax Collected
Approved by voters May 15, 2018 for five years at a rate of up to \$1.25 per \$1,000.					
18-19	\$1.25	\$1.25	\$2,559,836	\$547,692	21.4%
19-20	\$1.25	\$1.20	\$2,655,730	\$558,536	22.1%
20-21	\$1.25	\$1.25	\$2,689,427	\$472,662	17.6%
21-22	\$1.25	\$1.25	\$3,055,842	\$589,536	19.3%
22-23	\$1.25	\$1.25	\$3,147,688	\$727,046	23.1%

Hood River County School District
Summary of Approved Local Option Levy Limits, Rates Imposed & Revenue
Approved by voters May 16, 2023

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.					
23-24	\$1.25	\$1.25	\$3,379,599	\$767,701	22.7%
24-25	\$1.25	\$1.25	\$3,350,409 (as of 3/31/25)	TBD	
25-26	\$1.25				
26-27	\$1.25				
27-28	\$1.25				

Local Option Levies and Compression

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

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

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

The effect of compression on the Hood River County School District’s local option levy is shown the in the following table, beginning with the 2008-09 levy, and results in a reduction to the overall imposed levy. In 2024-25, Measure 5 compression loss was 14%.

The grant amount is calculated in the Spring of each year using the tax data for that year. The formula is:

Eq. Grant Amount = A x B x C, where:

- A = Effective local option tax rate for current year (total option taxes imposed / assessed value)
- B = Property Wealth per Student of the School District - PW of Target District (PW = assessed value / ADMw prior year)
- C= Extended ADMw from prior year
- The value is capped at 20% of the SSF formula revenue

Therefore, the higher the effective local option tax rate is and the lower the property wealth per student relative to the target district, the higher the grant, subject to caps

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

Year	Limit	Imposed	Total Extended For District	M5 Compression Loss	Net Amt. of Tax Imposed	Adj. to Tax	Total Tax	M5 Compression Loss %
08-09	\$1.25	\$0.57	\$940,144	(136,532)	\$803,612	3,110	\$806,722	-15%
09-10	\$1.25	\$1.25	\$2,199,257	(420,526)	\$1,778,731	4,011	\$1,782,742	-19%
10-11	\$1.25	\$1.25	\$2,272,443	(465,082)	\$1,807,361	5,492	\$1,812,852	-20%
11-12	\$1.25	\$1.25	\$2,387,222	(547,797)	\$1,839,425	4,596	\$1,844,021	-23%
12-13	\$1.25	\$1.25	\$2,479,949	(566,587)	\$1,913,362	10,888	\$1,924,251	-23%
13-14	\$1.25	\$1.25	\$2,561,122	(740,072)	\$1,821,050	11,192	\$1,832,242	-29%
14-15	\$1.25	\$1.25	\$2,681,018	(711,553)	\$1,969,466	9,870	\$1,979,336	-27%
15-16	\$1.25	\$1.25	\$2,807,210	(719,728)	\$2,087,482	18,588	\$2,106,071	-26%
16-17	\$1.25	\$1.25	\$2,934,269	(726,610)	\$2,207,659	8,359	\$2,216,018	-25%
17-18	\$1.25	\$1.25	\$3,088,055	(666,354)	\$2,421,701	10,499	\$2,432,200	-22%
18-19	\$1.25	\$1.25	\$3,271,026	(620,703)	\$2,650,333	7,547	\$2,657,870	-19%
19-20	\$1.25	\$1.20	\$3,341,191	(596,502)	\$2,744,689	\$14,814	\$2,759,504	-18%
20-21	\$1.25	\$1.25	\$3,638,978	(883,160)	\$2,755,818	\$10,944	\$2,766,762	-24%
21-22	\$1.25	\$1.25	\$3,797,178	(732,996)	\$3,064,182	\$6,738	\$3,070,920	-19%
22-23	\$1.25	\$1.25	\$3,989,499	(751,064)	\$3,234,179	\$4,270	\$3,238,449	-19%
23-24	\$1.25	\$1.25	\$4,124,605	(674,747)	\$3,449,876	\$22,119	\$3,471,996	-16%
24-25	\$1.25	\$1.25	\$4,290,233	(614,454)	\$3,675,793	\$4,734	\$3,680,527	-14%

The Budget At A Glance

Local Budget Law

Oregon's Local Budget Law is set forth in ORS 294.305 to 294.565 and sets the standard procedures for preparing, presenting, and using budgets. Citizen involvement is encouraged before the budget is formally adopted.

A budget is a financial plan for one fiscal year. It shows estimates of revenues and costs of items or services that the District wants to purchase in the coming year.

The budget authorizes the District to spend money and limits how much it can spend. The budget also justifies the levy of property taxes. The District must plan a balanced budget where resources equal expenditures. The District can't plan to purchase more items or services than it has money to pay for them.

The Budget Process

The budget process is broken down into four phases. Phase 1 the budget officer puts together a proposed budget. This takes months of time and involves both building and central office staff. The format of the proposed budget is designed by the Department of Revenue and includes a budget message prepared annually by the Superintendent. Once the proposed budget is given to the Budget Committee, citizens may obtain a copy by calling (541) 386-2511 or at the website www.hoodriver.k12.or.us.

The Budget Committee is made up of all the current Board Members and an equal number of appointed electors. The Budget Committee's duties are: to receive the budget document; to hear the budget message; to hear and consider public comment; to discuss and revise the budget as needed; to approve the budget; and to approve the property taxes.

Phase 2 is when the Budget Committee approves the budget. The first Budget Committee meeting usually takes place in May. The Budget Committee reviews the proposed budget, listens to comments from citizens, and then approves the budget.

Phase 3 includes adopting the budget and certifying property taxes to the county assessor. This phase includes a special hearing of the School Board. Notice of the hearing and a summary of the budget are published in the local newspaper five to thirty days in advance of the hearing.

Phase 4 occurs when the District is operating under the adopted budget. Any changes to the adopted budget must be made before additional money is spent, or money is spent for a different purpose than described in the adopted budget. The School Board may adopt a supplemental budget at a regular meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget fund being adjusted. If the expenditures are more than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

Budget Funds

1. General Fund

The General Fund keeps track of expenditures needed to run the daily operations of the District. Property tax money raised through the permanent rate limit and State School Fund payments go into this fund.

2. Special Revenue Fund

These funds account for money that must be used for a specific purpose. They include Federal, State, and Local grants, as well as Food Service and School Activity Funds.

Most federal grants are received as part of the Elementary and Secondary Education Act (Title I through V). The allocations for these are not published until after the fiscal year starts so we budget slight increases in each grant entitlement in order to have authority to spend what we receive.

Federal, State and Local grant funds include some “placeholders” for additional grants that may be received during the year. This gives us the authority to spend the funds if any new grants are approved.

The Food Service fund accounts for the resources and expenditures of the District’s meal programs. Revenue sources include sales of meals, and subsidies under the National School Lunch Act.

School Activity Funds account for the District’s individual school activity programs. The major sources of revenue are student participation fees, and fund raising activities.

3. Debt Service Fund

This fund records the repayment of general obligation bonds and general long-term debt, principal and interest.

4. Capital Project Fund

This fund records the revenues and expenditures used to build or acquire facilities such as land or buildings. Once the building is built or the land acquired, the fund is closed. Revenues usually come from the sale of general obligation bonds.

BUDGETING AND ACCOUNTING

The budget is developed to reflect Generally Accepted Accounting Principals (GAAP). As governmental funds, revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized when they become both measurable and available. Available is defined as collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues subject to accrual include property taxes, grant revenue and charges for services. Property taxes are considered to be available if they are collected within 60 days after year- end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as fund liabilities when due.

Resources include a good faith estimate of beginning cash carried forward from the previous fiscal year

ASSUMPTIONS FOR BUDGET PREPARATION

General Fund

Revenue and Resource Estimates The General Fund budget is heavily dependent upon funding from the state. Historically, the largest source of revenue for public schools in Oregon has been local property taxes. In 1995, Measure 5 changed that dramatically by lowering the amount of property taxes schools could raise. In 1997, Measure 50 further limited local property taxes to schools. Measure 5 required the state legislature to offset lost property tax revenue with money from the state general fund, which is composed primarily of state income taxes. As a result, Oregon schools are increasingly supported by state, not local, dollars.

As part of the Columbia Gorge ESD Local Service Plan, the District receives resolution funds every year

to be used on services provided by the ESD.

Expenditures and Commitments Salaries, health insurance and other benefit increases will be budgeted for in accordance with contractual agreements.

Budget increases will be estimated for basic items expected to increase such as; utilities, leases, property and liability insurance, etc.

The District continues to “pick-up” the 6% employee contribution to PERS.

Contingency and Ending Fund Balance

Contingency is for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. The budgeted amount is transferred by school board resolution to the proper expenditure code if used.

Unappropriated Ending Fund Balance is an estimate of funds needed to maintain operations from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available.

Other Funds

Revenue and Resource Estimates The myriad of federal, state and local grants are included in the special revenue fund. Amounts provided are shown as the best estimate of values at the time of budgeting.

Student Activity Funds account for funds collected by the student body at each school. The student organization at each school determines how the funds are to be used. The main criteria is that they are used for the benefit of the students.

Debt Service Funds levy taxes to pay back outstanding bonds for the District.

PROGRAM BUDGETING AND ACCOUNTING MANUAL OVERVIEW

The budget is prepared following the “Program Budgeting and Accounting Manual for School District and Education Service Districts in Oregon” published by the Oregon Department of Education.

The Manual is designed as a resource tool and the use of the budget and accounting codes will vary with the individual needs of each district. The minimum requirement is adopted as Administrative Rule by the State Board of Education.

Additional codes are available at the option of the district for more extensive use of account descriptions. The 2019 Manual was developed based on the following goals:

- To provide consistent classification of expenditures to allow valid spending comparisons among schools and district. The system complies with Generally Accepted Accounting Principles (GAAP)
- The system can be used to plan and manage the resources of the district
- The manual is a working handbook to which revisions will be made.

A primary emphasis of the manual is to define account classifications that provide meaningful financial management information to its users. Achieving consistency in budgeting and financial reporting enhances our ability to present a clear picture of the district’s financial condition and to make valid comparisons among districts. Financial information that is consistently presented in a simple and

straightforward format will be readily understood by the public, and provide a sound basis for decision-making.

Governmental accounting systems are organized and operated on a fund basis. If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records owned by one entity, the district. The majority of the District's funds are in the Governmental Funds group. These include: 100 General Fund; 200 Special Revenue Funds; 300 Debt Service Funds; and 400 Capital Projects Funds.

There are three basic types of financial activity within funds: (1) revenues and other sources of funds, (2) expenditures and other uses of funds, and (3) transactions affecting the balance sheet (assets and liabilities) of the District.

Revenues are classified by Fund and Source. Sources are further classified by major source: 1000 Local sources; 2000 Intermediate Sources; 3000 State Sources; 4000 Federal Sources, and: 5000 Other Sources.

Expenditures are classified by Fund, Function, Object, Operational Unit, Area of Responsibility, and Sub-Area.

Function describes the activity for which a service or material object is acquired. The major functions of a district are: 1000 Instruction; 2000 Support Services; 3000 Enterprise and Community Services; 4000 Facilities Acquisition and Construction; 5000 Other Uses; 6000 Contingency, and; 7000 Unappropriated Ending Fund Balance.

The Object is the service or commodity bought. Objects are divided into: 100 Salaries; 200 Benefits; 300 Purchased Services; 400 Supplies and Materials; 500 Capital Outlay; 600 Other Objects; 700 Transfer, and; 800 Other Uses.

The Operational Unit is used to identify schools or non-school cost centers such as central programs or departments. These codes are defined by the District but are required for state reporting.

The Area of Responsibility provides additional detail to the account code and is used to identify expenditures for specific curriculum areas and programs.

The Sub-Area is used by the District to classify expenditures for particular purposes at our discretion. This is most often used to identify the fiscal year for Federal Grants.

An example of an account code would be:

100.1131.410.007.100.000

Fund **100** is the General Fund

Function **1131** is High School Programs Object **410** is Supplies

Operational Unit **604** is High School

Area **100** is English

Sub-Area **000** is unassigned

This structure allows for detailed reporting of expenditures in order to present a clear picture of the District's financial condition. The chart of accounts is adopted by the Oregon Department of Education, is approved by the Department of Revenue, and classifies revenues and expenditures for compliance with Oregon Budget Law.

School Formula Finance

K-12 School Districts: Oregon has 197 school districts serving about 539,896 students in K-12. These districts operate with relative autonomy within guidelines specified by both the Legislature and the Oregon Department of Education. The federal government also mandates certain programs.

Local Revenue: School districts receive general operating revenue from various sources with property taxes being the primary local source. Local revenues are included as an offset to the state school fund formula. Other offset sources include the Common School Fund, Federal Forest Fees, and County School fund.

State Support: The State School Fund (SSF) provides about 67% of school formula operating revenue. This revenue is mostly from state income taxes and lottery revenue. The state's share of education funding increased from about 30% before Measure 5 (1990) to about 70% after Measure 50 (1997). State revenue replaced reduced local revenue because of these two property tax limitations.

Along with increased state aid, the school fund distribution method for state support changed dramatically.

Equalization Formula: In 1991 the Legislature adopted the SSF formula and phased in its implementation. The SSF equalization formula allocates an amount to each school district based primarily on number of students. The state grant is this formula amount reduced by local revenues. The formula equalizes revenues per student by removing past differentials caused by widely varying local tax rates and property wealth per student.

To recognize that some students need more school services, the formula assigns weights to certain students. For example, special education students count as 2.0 students to recognize their need for special programs. There are additional weights for: ESL .50; students in pregnant/parenting programs 1.0; students in poverty .25; and students in foster care or neglected/delinquent .25. There is a limit to the total weight per student. The grant per weighted students is also adjusted for: teacher experience; 70%-90% of transportation costs; costs over \$30,000 per high cost disability student; and up to 8% for classroom construction costs with a limit per biennium.

Frequently Asked Questions:

Why Can't we eliminate or reduce funds spent on Special Education?

We, like all other public schools in the nation, serve the needs of many kinds of students. Special Education is a required service by both federal and state law and cannot be eliminated. The Individuals with Disabilities Education Act (IDEA) grant program requires school districts, as a condition of receiving these federal funds, to meet "maintenance of effort" (MOE). This means that the total state and local general fund expenditures of a school district for education of children with disabilities for any year must be at least equal to the amount spent in the most recent preceding fiscal year. If we do not meet MOE, we must return general funds in the amount equal to the shortfall to ODE.

Why do we need a contingency fund and what is it used for?

The Operating Contingency fund is a specific amount of money that is budgeted and set aside to provide for unforeseen costs of an unusual or extraordinary nature that could not be planned for when the budget was developed. Examples would include a major equipment failure (like a school's boiler) or a significant increase in fuel prices resulting from some external event. These funds are under the direct

control of the school board and cannot be used without their approval.

What is an Ending Fund Balance and how is it used?

An ending fund balance is money left at the end of the school year. In the budget, it is an estimate of funds needed to maintain operations of the district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditures can be made from the unappropriated ending fund balance. An ending fund balance is important for the following reasons:

1. Over 77% of our General Fund revenue is calculated through the State School Fund Formula and used to pay for our operations and services. Payments from ODE fluctuate based on the economy. ODE provides us with estimates of how much these payments will be for the coming year. However, as payments are made, ODE adjusts them based on changes in factors that make up the funding. The payments could be less or more than estimated. Having an ending fund balance allows us to stabilize overall revenue in order to maintain instructional programs for students.
2. As a “rule of thumb”, OSBA recommends boards maintain a minimum ending fund balance of 5%-8% of its General Fund resources. This is based upon an average-size district (ADM of about 6,000) and assumes that districts will be able to anticipate a fairly reliable level of funding each year. The Government Finance Officers Association (GFOA) recommends, at a minimum and for any size district, that governments maintain an unreserved (not earmarked for a specific purpose) ending fund balance of no less than 5%-15% of its general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures. The more unpredictable your revenues and expenditures are, the more likely you will need to maintain a larger ending fund balance. Ending fund balance is not a sustainable source of revenue for a district, thus it is generally designed to address one-time expenditures. Once you draw those reserves down to cover lost revenue or to pay for ongoing expenditures, they are gone.
3. Funds left at the end of a school year can be rolled forward into the next school year as a revenue source. This is the carryover money, which in a time of unstable school funding has helped to stabilize programs and services - preventing a roller coaster ride of cuts and add backs.

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.

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**HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET**

GF REVENUE/EXPENSE SUMMARY

RESOURCES REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 ADOPTED FTE	2024-2025 SUPPLEMENTAL	2025-2026 PROPOSED FTE	2025-26 Proposed
FUND 100-GENERAL FUND							
Local Sources	\$ 19,156,858	\$ 19,865,055	\$ 19,756,553		\$ 19,756,553		\$ 20,857,063
Intermediate Sources	\$ 1,856,747	\$ 1,386,972	\$ 2,085,000		\$ 2,085,000		\$ 1,908,507
State Sources	\$ 34,947,574	\$ 36,652,410	\$ 38,571,387		\$ 38,571,387		\$ 41,102,684
Federal Sources	\$ 119,033	\$ -	\$ 100,000		\$ 100,000		\$ 100,000
Interfund Transfers	\$ -	\$ 2,005,926	\$ -		\$ -		\$ -
Other Sources	\$ 211,520	\$ -	\$ -		\$ -		\$ -
Beginning Fund Balance	\$ 6,733,442	\$ 5,239,951	\$ 3,165,905		\$ 5,322,631		\$ 3,025,647
FUND 100-GENERAL FUND TOTAL	\$ 63,025,174	\$ 65,150,314	\$ 63,678,845	0.00	\$ 65,835,571	0.00	\$ 66,993,901

REQUIREMENTS REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 ADOPTED FTE	2024-2025 SUPPLEMENTAL	2025-2026 PROPOSED FTE	2025-26 Proposed
FUND 100-GENERAL FUND							
Salaries	\$ 30,590,502	\$ 31,813,879	\$ 33,465,614	446.56	\$ 33,784,076	442.23	\$ 34,058,281
Benefits	\$ 17,532,858	\$ 18,395,760	\$ 18,913,035		\$ 19,652,875		\$ 20,495,505
Purchased Services	\$ 3,953,880	\$ 4,302,977	\$ 4,000,890		\$ 4,812,742		\$ 4,130,075
Supplies & Materials	\$ 3,482,613	\$ 3,300,579	\$ 2,874,230		\$ 2,970,842		\$ 2,843,645
Capital Outlay	\$ 1,096,956	\$ 74,932	\$ 87,729		\$ 159,492		\$ 67,443
Other Objects	\$ 1,037,424	\$ 1,111,659	\$ 869,135		\$ 987,331		\$ 1,135,697
Transfers	\$ 90,989	\$ -	\$ 140,000		\$ 140,000		\$ 245,000
Contingency	\$ -	\$ -	\$ 302,565		\$ 302,565		\$ 819,841
Unappropriated End Fund Balance	\$ 5,239,951	\$ -	\$ 3,025,647		\$ 3,025,647		\$ 3,198,413
FUND 100-GENERAL FUND TOTAL	\$ 63,025,174	\$ 58,999,786	\$ 63,678,845	446.56	\$ 65,835,571	442.23	\$ 66,993,901

HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET

		2022-23 Actual	2023-2024 Actual	2024-2025 Adopted	2024-2025 Adopted FTE	2024-2025 SUPPLEM	2025-26 Proposed	2025-2026 Proposed FTE
FUND 100 GENERAL FUND								
REVENUES								
LOCAL REVENUE SOURCES								
R1111	Current Year Taxes	\$ 13,929,751	\$ 14,548,225	\$ 14,763,553		\$ 14,763,553	\$ 15,206,000	
R1112	Prior Year Taxes	\$ 423,141	\$ 145,480	\$ 150,000		\$ 150,000	\$ 150,000	
R1114	Pmts In Lieu Of Property Taxes	\$ 13,928	\$ 134,825	\$ 75,000		\$ 75,000	\$ 75,000	
R1121	Local Option Current Year	\$ 3,117,362	\$ 3,349,273	\$ 3,300,000		\$ 3,300,000	\$ 3,748,318	
R1122	Local Option Prior Year	\$ 30,326	\$ 28,245	\$ 30,000		\$ 30,000	\$ 31,495	
R1311	Tuition From Individuals	\$ 51,600	\$ 71,794	\$ 75,000		\$ 75,000	\$ 83,250	
R1411	Transportation Fees	\$ 111,486	\$ -	\$ 50,000		\$ 50,000	\$ 50,000	
R1510	Interest Earned	\$ 555,850	\$ 661,178	\$ 540,000		\$ 540,000	\$ 740,000	
R1700	Extracurricular Activities	\$ 6,788	\$ 600	\$ 1,000		\$ 1,000	\$ 1,000	
R1710	Admissions	\$ 4,466	\$ -	\$ -		\$ -	\$ -	
R1911	Rentals-Buildings	\$ 115,206	\$ 113,992	\$ 122,000		\$ 122,000	\$ 122,000	
R1912	Rentals-Equipment	\$ 370	\$ -	\$ -		\$ -	\$ -	
R1913	Rentals-Services	\$ 240	\$ -	\$ -		\$ -	\$ -	
R1920	Private Donations/Contributions	\$ 250	\$ 81,700	\$ 50,000		\$ 50,000	\$ 50,000	
R1960	Expenditure Reimbursement	\$ 34,058	\$ (379)	\$ -		\$ -	\$ -	
R1980	Grant Indirect Charges	\$ 626,273	\$ 552,527	\$ 400,000		\$ 400,000	\$ 400,000	
R1990	Miscellaneous Revenues	\$ 128,362	\$ 177,595	\$ 200,000		\$ 200,000	\$ 200,000	
R1992	Miscellaneous Donations	\$ 7,400	\$ -	\$ -		\$ -	\$ -	
Total Local Revenue Sources		\$ 19,156,858	\$ 19,865,055	\$ 19,756,553		\$ 19,756,553	\$ 20,857,063	
INTERMEDIATE REVENUE SOURCES								
R2102	Education Service District Rev	\$ 1,856,747	\$ 401,971	\$ 1,100,000		\$ 1,100,000	\$ 923,507	
R2102A	Education Service District Rev-Invc	\$ -	\$ 985,000	\$ 985,000		\$ 985,000	\$ 985,000	
Total Intermediate Revenue Sources		\$ 1,856,747	\$ 1,386,972	\$ 2,085,000		\$ 2,085,000	\$ 1,908,507	
STATE REVENUE SOURCES								
R3101	Basic School Support	\$ 30,456,311	\$ 31,796,004	\$ 34,301,387		\$ 34,301,387	\$ 36,276,337	
R3101B	PERS Bond Trustee/SSF	\$ 2,899,459	\$ 3,000,251	\$ 3,000,000		\$ 3,000,000	\$ 3,000,000	
R3101R	SSF Prior Year Reconciliation	\$ 181,417	\$ 416,007	\$ -		\$ -	\$ -	
R3103	Common School Fund	\$ 438,156	\$ 462,869	\$ 520,000		\$ 520,000	\$ 541,000	
R3120	Local Option Equalization	\$ 727,046	\$ 767,701	\$ 750,000		\$ 750,000	\$ 750,000	
R3205	LTCT NDI Long Term Care	\$ -	\$ -	\$ -		\$ -	\$ -	
R3299	Other Restricted Grants In Aid	\$ 245,185	\$ 209,577	\$ -		\$ -	\$ 535,347	
Total State Revenue Sources		\$ 34,947,574	\$ 36,652,410	\$ 38,571,387		\$ 38,571,387	\$ 41,102,684	
FEDERAL SOURCES								
R4700	E-Rate Recovery	\$ -	\$ -	\$ -		\$ -	\$ -	
R4801	Federal Forest Fees	\$ 119,033	\$ -	\$ 100,000		\$ 100,000	\$ 100,000	
Total Federal Sources		\$ 119,033	\$ -	\$ 100,000		\$ 100,000	\$ 100,000	

LONG TERM DEBT FINANCING SOURCES

R5160	Lease Purchase Receipts	\$	214,130	\$	-	\$	-	\$	-	\$	-
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INTERFUND TRANSFERS

R5200	Interfund Transfers	\$	-	\$	2,005,926	\$	-	\$	-	\$	-
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SALE OF FIXED ASSETS

R5305	Sale of Equipment	\$	(2,610)	\$	-	\$	-	\$	-	\$	-
	Total Sale of Fixed Assets	\$	(2,610)	\$	-	\$	-	\$	-	\$	-

	SUBTOTAL RESOURCES	\$	56,291,732	\$	59,910,363	\$	60,512,940	\$	60,512,940	\$	63,968,254
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R5400	Beginning Fund Balance	\$	6,733,442	\$	5,239,951	\$	3,165,905	\$	5,322,631	\$	3,025,647
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	TOTAL RESOURCES	\$	63,025,174	\$	65,150,314	\$	63,678,845	\$	65,835,571	\$	66,993,901
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EXPENDITURES BY FUNCTION**INSTRUCTION - REGULAR PROGRAMS**

1111	Elementary K-5	\$	11,706,129	\$	12,187,870	\$	11,607,120	85.63	\$	12,678,142	\$	12,872,489	89.59
1121	Middle School Programs	\$	6,367,336	\$	6,553,533	\$	6,664,205	50.75	\$	6,531,443	\$	5,980,408	41.02
1122	Middle/Extracurricular	\$	103,608	\$	215,983	\$	147,640		\$	193,390	\$	201,784	
1131	High School Programs	\$	7,217,795	\$	7,537,818	\$	7,927,453	59.76	\$	7,687,453	\$	8,003,058	53.69
1132	High School Extracurricular	\$	1,029,651	\$	1,098,850	\$	1,060,709	1.00	\$	1,014,959	\$	1,086,132	1.00
1210	Talented & Gifted Program	\$	11,584	\$	37,795	\$	32,096		\$	32,096	\$	24,515	
1221	Therapeutic Learning Ctr	\$	283,812	\$	204,850	\$	369,100	3.69	\$	402,100	\$	440,514	4.13
1229	Structured Learning Center	\$	973,128	\$	1,310,870	\$	1,177,709	18.11	\$	1,490,273	\$	1,696,212	26.00
1250	Resource Rooms	\$	2,175,981	\$	2,322,444	\$	2,565,662	28.33	\$	2,575,662	\$	2,984,535	31.24
1260	Treatment & Habilitation	\$	440,597	\$	(25,558)	\$	510,639	1.50	\$	475,116	\$	504,170	2.50
1271	Remediation	\$	620,068	\$	480,796	\$	546,821	6.79	\$	501,821	\$	462,166	5.41
1281	Tuition Reimb, Students	\$	13,029	\$	41,171	\$	16,158		\$	16,158	\$	16,158	
1284	Alternative Program	\$	886	\$	870,509	\$	793,478	6.77	\$	721,478	\$	974,047	7.25
1290	Positive Behavior Support/RTI	\$	470,214	\$	(136,215)	\$	511,965	5.63	\$	506,965	\$	72,256	0.00
1291	English Second Language Program	\$	1,627,638	\$	1,905,754	\$	1,995,753	19.13	\$	2,085,396	\$	2,562,044	25.13
1292	Teen Parent Program	\$	1,241	\$	777	\$	1,281		\$	1,281	\$	1,281	
1296	Tutoring	\$	6,491	\$	15,214	\$	6,884		\$	6,884	\$	5,030	
1299	Other - Long Term Care & Treatment	\$	-	\$	-	\$	-		\$	-	\$	-	
	Total Instruction - Regular Programs	\$	33,049,188	\$	34,622,462	\$	35,934,672	287.08	\$	36,920,617	\$	37,886,797	286.96

SUPPORT SERVICES

2110	Attendance & Social Work Services	\$	62,451	\$	63,090	\$	70,000		\$	-	\$	-	
2122	Counseling Services	\$	1,824,081	\$	1,713,560	\$	1,777,186	12.62	\$	1,623,186	\$	1,699,627	12.22
2134	Nurse Services	\$	16,884	\$	-	\$	-		\$	-	\$	-	
2139	Other Health Services	\$	13,293	\$	189,410	\$	20,332	0.19	\$	20,332	\$	21,972	0.19
2140	Psychological Services	\$	407,402	\$	412,943	\$	452,990	3.00	\$	452,990	\$	347,784	2.00
2152	Speech Pathology Service	\$	499,183	\$	754,919	\$	609,943	5.00	\$	709,943	\$	907,232	5.50
2191	Special Education Admin	\$	511,002	\$	536,822	\$	653,414	2.75	\$	655,414	\$	372,064	2.00
2210	Instruction Improvement	\$	542,818	\$	841,393	\$	603,757	3.80	\$	773,764	\$	321,818	1.10
2212	Inst/Curr Development	\$	8,830	\$	41	\$	-		\$	-	\$	-	

2218 Accreditation	\$	-	\$	4,000	\$	-	\$	-	\$	-		
2219 Oth Improvement of Instruction	\$	167,838	\$	161,102	\$	129,164	0.50	\$	129,164	\$	14,066	0.00
2222 Library Services	\$	513,767	\$	534,831	\$	502,802	6.25	\$	558,963	\$	607,721	7.13
2223 Multimedia Services	\$	2,473	\$	2,653	\$	9,671		\$	9,671	\$	9,671	
2230 Assessment & Testing	\$	90,392	\$	62,778	\$	55,034		\$	155,049	\$	84,158	
2240 Instructional Staff Development	\$	614,184	\$	230,478	\$	633,935	3.60	\$	175,935	\$	127,889	0.00
2242 Professional Development-Admin	\$	4,311	\$	-	\$	-		\$	-	\$	-	
2310 Board of Education Services	\$	320,296	\$	315,076	\$	389,247		\$	411,650	\$	442,770	
2321 Office of the Superintendent	\$	464,026	\$	436,925	\$	477,539	2.00	\$	477,739	\$	494,462	2.00
2410 Office of the Principal	\$	3,946,509	\$	4,094,409	\$	4,297,501	31.41	\$	4,316,501	\$	4,685,645	33.31
2431 Athletic Director	\$	192,832	\$	177,647	\$	202,379	1.00	\$	202,379	\$	219,749	1.00
2510 Director of Business Support	\$	339,609	\$	432,836	\$	479,789	1.00	\$	563,703	\$	553,506	1.00
2520 Fiscal Services	\$	493,861	\$	525,785	\$	571,809	5.00	\$	571,809	\$	485,934	4.00
2542 Care & Upkeep of Buildings	\$	5,706,407	\$	5,926,720	\$	5,351,879	40.76	\$	6,257,089	\$	6,533,657	40.51
2546 Campus Security	\$	137,016	\$	154,296	\$	167,367	3.00	\$	167,367	\$	175,673	3.00
2551 Transportation Direction	\$	322,587	\$	327,621	\$	335,733	2.00	\$	355,733	\$	384,792	2.37
2552 Student Transportation	\$	2,237,380	\$	2,205,679	\$	2,031,414	18.87	\$	2,328,414	\$	2,417,905	21.15
2633 Public Information	\$	171,518	\$	171,193	\$	184,426	1.00	\$	191,426	\$	207,024	1.00
2640 Human Resources	\$	646,110	\$	733,400	\$	784,234	3.00	\$	784,234	\$	790,135	3.00
2649 Other Staff Services	\$	162,844	\$	39	\$	-		\$	-	\$	(512,717)	
2660 Technology Services	\$	2,974,607	\$	2,875,704	\$	3,042,203	12.74	\$	3,042,203	\$	3,087,745	12.80
3680 Translation Services	\$	-	\$	3,697	\$	-		\$	-	\$	-	
2690 Facilities Scheduling Coordination	\$	179,140	\$	221,463	\$	177,170		\$	232,040	\$	83,500	
2700 Supp Retirement Program	\$	9,126	\$	1,897	\$	-		\$	15,000	\$	15,000	
Total Support Services	\$	23,582,778	\$	24,112,406	\$	24,010,918	159.48	\$	25,181,699	\$	24,578,780	155.26
FACILITIES ACQUISITION & CONSTRUCTION												
4150 Building Acquisition & Construction	\$	797,573	\$	-	\$	-		\$	-	\$	-	
Total Facilities Acquisition & Construction	\$	797,573	\$	-	\$	-		\$	-	\$	-	
DEBT SERVICE												
5110 Long Term Debt Service	\$	264,695	\$	264,918	\$	265,043		\$	265,043	\$	265,070	
Total Debt Service	\$	264,695	\$	264,918	\$	265,043		\$	265,043	\$	265,070	
INTERFUND TRANSFERS												
5200 Interfund Transfers	\$	90,989	\$	-	\$	140,000		\$	140,000	\$	245,000	
Total Interfund Transfers	\$	90,989	\$	-	\$	140,000		\$	140,000	\$	245,000	
CONTINGENCIES												
6100 Contingencies	\$	-	\$	-	\$	302,565		\$	302,565	\$	819,841	
Total Contingencies	\$	-	\$	-	\$	302,565		\$	302,565	\$	819,841	
Total Expenditures	\$	57,785,223	\$	58,999,786	\$	60,653,198	446.56	\$	62,809,924	\$	63,795,488	442.23
Unappropriated Ending Fund Balance	\$	5,239,951	\$	-	\$	3,025,647		\$	3,025,647	\$	3,198,413	
Total Expenditures	\$	63,025,174	\$	58,999,786	\$	63,678,845	446.56	\$	65,835,571	\$	66,993,901	442.23
FUND 100 GENERAL FUND BY OBJECT												
100 Salaries												

111	Licensed Salaries	\$	18,247,694	\$	18,822,973	\$	19,933,238	230.17	\$	19,736,238	\$	19,548,384	217.59
112	Classified Salaries	\$	7,020,839	\$	7,460,372	\$	8,254,027	191.04	\$	8,642,665	\$	9,283,919	201.14
113	Administrators	\$	2,595,935	\$	2,565,771	\$	2,859,043	21.35	\$	2,866,243	\$	2,688,522	19.50
114	Managerial-Classified	\$	420,728	\$	426,881	\$	461,987	4.00	\$	473,987	\$	493,777	4.00
118	Field Trips	\$	23,573	\$	27,602	\$	5,000		\$	5,000	\$	5,000	
119	Activity Trips	\$	37,410	\$	36,306	\$	30,000		\$	30,000	\$	30,000	
121	Substitute Licensed	\$	725,943	\$	871,963	\$	630,000		\$	622,000	\$	623,564	
122	Substitute Classified	\$	276,121	\$	273,377	\$	395,452		\$	370,452	\$	390,452	
123	Temporary Licensed	\$	-	\$	-	\$	-		\$	310,059	\$	-	
124	Temporary Classified	\$	-	\$	-	\$	-		\$	54,565	\$	-	
130	Other Pay	\$	461,407	\$	475,867	\$	434,750		\$	206,750	\$	205,507	
132	Overtime Salaries	\$	102,780	\$	107,545	\$	60,000		\$	60,000	\$	76,086	
141	Extra or Ext Duty Contr	\$	203,105	\$	199,250	\$	203,687		\$	207,687	\$	217,687	
144	Extra Duty Athletics	\$	474,967	\$	545,973	\$	495,383		\$	495,383	\$	495,383	
	Total General Fund Salaries	\$	30,590,502	\$	31,813,879	\$	33,762,567	446.56	\$	34,081,029	\$	34,058,281	442.23
200	Associated Payroll Costs												
211	Pers Contribution T1/T2	\$	1,303,312	\$	1,327,158	\$	1,325,870		\$	1,388,350	\$	1,784,212	
212	Pers Pick-Up	\$	1,652,476	\$	1,716,718	\$	1,846,123		\$	1,929,623	\$	1,835,408	
213	Pers/Bond	\$	2,508,194	\$	2,365,471	\$	2,534,210		\$	2,615,710	\$	2,590,615	
216	Pers Contribution OPSRP	\$	2,383,054	\$	2,751,722	\$	2,998,486		\$	3,089,986	\$	4,018,527	
220	FICA	\$	2,303,390	\$	2,385,553	\$	2,440,434		\$	2,519,062	\$	2,480,951	
231	Worker's Comp	\$	204,535	\$	184,594	\$	180,455		\$	214,455	\$	231,903	
240	Health Insurance	\$	6,796,113	\$	7,066,965	\$	7,110,539		\$	7,399,771	\$	6,890,153	
242	Retiree Veba	\$	-	\$	-	\$	-		\$	-	\$	-	
245	Employer Paid TSA	\$	334,230	\$	329,011	\$	327,946		\$	327,946	\$	408,779	
246	Life & Long term Disability Insurance	\$	38,430	\$	33,533	\$	34,388		\$	36,388	\$	37,535	
247	PFMLI	\$	-	\$	183,348	\$	191,289		\$	193,289	\$	192,423	
249	Tuition Reimbursement	\$	-	\$	49,791	\$	10,000		\$	10,000	\$	10,000	
270	Post Retirement Health Benefits	\$	9,126	\$	1,897	\$	-		\$	15,000	\$	15,000	
	Total GF Assoc Payroll Costs	\$	17,532,858	\$	18,395,760	\$	18,999,739		\$	19,739,579	\$	20,495,505	
300	Purchased Services												
310	Instructional Professional Tech Services	\$	410,029	\$	306,419	\$	369,433		\$	319,990	\$	320,912	
320	Property Services	\$	2,152,122	\$	2,516,286	\$	1,714,645		\$	2,427,062	\$	2,378,629	
330	Student Transportation Services	\$	234,010	\$	156,972	\$	134,825		\$	128,325	\$	128,325	
340	Travel	\$	212,558	\$	136,800	\$	198,437		\$	236,945	\$	240,746	
350	Communication	\$	167,676	\$	189,616	\$	164,077		\$	164,077	\$	164,077	
370	Tuition to Other Agencies	\$	12,954	\$	42,032	\$	14,812		\$	14,812	\$	40,812	
374	Other Tuition	\$	560	\$	-	\$	2,050		\$	2,050	\$	2,050	
380	Non-Instructional Prof/Tech Services	\$	724,047	\$	915,253	\$	969,492		\$	1,090,362	\$	809,062	
390	Other General Prof/Tech Services	\$	39,925	\$	39,599	\$	49,462		\$	45,462	\$	45,462	
	Total Purchased Services	\$	3,953,880	\$	4,302,977	\$	3,617,233		\$	4,429,085	\$	4,130,075	
400	Supplies and Materials												
410	Supplies	\$	1,494,931	\$	1,497,502	\$	1,422,674		\$	1,402,674	\$	1,452,680	
420	Textbooks	\$	776,624	\$	871,042	\$	301,117		\$	448,815	\$	266,527	
430	Library Books	\$	30,193	\$	15,315	\$	17,569		\$	17,569	\$	29,569	

440	Periodicals	\$	6,574	\$	5,793	\$	8,724	\$	8,724	\$	8,724		
460	Non-consumable Materials	\$	237,234	\$	194,788	\$	229,137	\$	229,137	\$	235,137		
470	Computer Software	\$	364,467	\$	348,101	\$	424,405	\$	526,319	\$	563,405		
480	Computer Hardware	\$	572,590	\$	368,037	\$	470,604	\$	337,604	\$	287,604		
	Total Supplies and Materials	\$	3,482,613	\$	3,300,579	\$	2,874,230	\$	2,970,842	\$	2,843,645		
500	Capital Outlay												
520	Buildings Acquisition	\$	722,731	\$	17,909	\$	-	\$	-	\$	-		
530	Improvements Other than Buildings	\$	74,842	\$	-	\$	-	\$	-	\$	-		
540	Depreciable Equipment (>\$5,000)	\$	299,383	\$	57,023	\$	87,729	\$	159,492	\$	67,443		
	Total Capital Outlay	\$	1,096,956	\$	74,932	\$	87,729	\$	159,492	\$	67,443		
600	Other Objects												
610	Principal Payments	\$	442,488	\$	250,000	\$	255,000	\$	255,000	\$	260,000		
621	Regular Interest	\$	22,443	\$	14,918	\$	10,043	\$	10,043	\$	5,070		
640	Dues and Fees	\$	131,958	\$	254,040	\$	120,259	\$	141,259	\$	185,579		
651	Liability Insurance	\$	147,473	\$	166,382	\$	164,590	\$	188,156	\$	222,025		
652	Fidelity Bond Premiums	\$	2,782	\$	2,782	\$	3,130	\$	3,130	\$	3,130		
653	Property Insurance	\$	290,280	\$	351,157	\$	316,113	\$	389,743	\$	459,893		
659	Other Insurance and Judgments	\$	-	\$	-	\$	-	\$	-	\$	-		
670	Taxes-Licenses-Assessments	\$	-	\$	72,380	\$	-	\$	-	\$	-		
	Total Other Objects	\$	1,037,424	\$	1,111,659	\$	869,135	\$	987,331	\$	1,135,697		
710	Transfers Out	\$	90,989	\$	-	\$	140,000	\$	140,000	\$	245,000		
810	Contingency	\$	-	\$	-	\$	302,565	\$	302,565	\$	819,841		
	Total General Fund Expenditures	\$	57,785,223	\$	58,999,786	\$	60,653,198	446.56	\$	62,809,924	\$	63,795,488	442.23
Unappropriated Ending Fund Balance		\$	5,239,951	\$	-	\$	3,025,647		\$	3,025,647	\$	3,198,413	
	Total General Fund Expenditures & Ending Balance	\$	63,025,174	\$	58,999,786	\$	63,678,845	446.56	\$	65,835,571	\$	66,993,901	442.23

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HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1111

PROGRAM: Elementary, K-5

1. Program Description:

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

2. Personnel Data:

76.73 Licensed FTE

12.86 Classified FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

Supplemental services are provided through Title I-A

ELEMENTARY K-5	
100 Salaries	8,005,138
200 Associated PR Costs	4,698,215
300 Purchased Services	1,472
400 Supplies & Materials	164,745
600 Other	2,919
TOTAL	12,872,489

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
1111-ELEMENTARY K-5							
111 - LICENSED SALARIES	\$ 6,216,212	\$ 6,513,410	\$ 6,380,236	73.98	\$ 6,820,236	76.73	\$ 6,827,480
112 - CLASSIFIED SALARIES	\$ 360,424	\$ 371,940	\$ 394,428	11.65	\$ 434,428	12.86	\$ 512,763
121 - SUBSTITUTE LICENSED	\$ 338,089	\$ 404,964	\$ 300,000		\$ 300,000		\$ 300,000
122 - SUBSTITUTE CLASSIFIED	\$ 148,610	\$ 131,058	\$ 250,000		\$ 250,000		\$ 250,000
123 - TEMPORARY LICENSED	\$ -	\$ -	\$ -		\$ 192,396		\$ -
130 - OTHER PAY	\$ 50,587	\$ 56,520	\$ 275,000		\$ 55,000		\$ 53,297
132 - OVERTIME SALARIES	\$ 1,851	\$ 2,855	\$ 60,000		\$ 60,000		\$ 61,086
141 - EXTRA OR EXT DUTY CONTR	\$ 3,592	\$ 511	\$ 511		\$ 511		\$ 511
211 - PERS T1/T2	\$ 301,096	\$ 297,378	\$ 280,079		\$ 305,079		\$ 432,726
212 - PERS PICK-UP	\$ 389,518	\$ 410,361	\$ 397,501		\$ 439,501		\$ 430,773
213 - PERS/BOND	\$ 562,602	\$ 566,078	\$ 541,670		\$ 601,670		\$ 604,107
216 - PERS OPSRP	\$ 564,901	\$ 670,237	\$ 643,444		\$ 728,444		\$ 1,080,806
220 - FICA WITHHOLDING	\$ 548,419	\$ 567,099	\$ 514,722		\$ 564,722		\$ 556,116
231 - WORKER'S COMP	\$ 30,132	\$ 26,640	\$ 24,077		\$ 34,077		\$ 29,440
240 - HEALTH INSURANCE	\$ 1,407,345	\$ 1,449,811	\$ 1,293,496		\$ 1,532,909		\$ 1,454,045
245 - EMPLOYER PAID TSA	\$ 69,494	\$ 67,926	\$ 60,007		\$ 60,007		\$ 68,147
246 - LIFE & LT DISABILITY INS	\$ 1,364	\$ 1,094	\$ 984		\$ 984		\$ 1,647
247 - PFMLI	\$ -	\$ 45,178	\$ 40,408		\$ 40,408		\$ 40,408
310 - IMPROVEMENT OF INSTRUCTION	\$ 399	\$ -	\$ -		\$ -		\$ -
311 - INSTRUCTION SERVICES	\$ 998	\$ -	\$ -		\$ -		\$ -
312 - WORK SHOPS/INSTR PRO IMPR	\$ 10,000	\$ -	\$ -		\$ -		\$ -
322 - CONTRACTED REPAIRS	\$ -	\$ -	\$ 322		\$ 322		\$ 322
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 307	\$ -	\$ 104		\$ 104		\$ 104
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ 106		\$ 106		\$ 106
343 - TRAVEL, STUDNTS, OUT DIST	\$ -	\$ -	\$ 240		\$ 240		\$ 240
353 - POSTAGE	\$ 271	\$ 352	\$ 300		\$ 300		\$ 300
355 - PRINTING & BINDING	\$ 1,624	\$ 292			\$ -		\$ -
389 - OTHER PROF/TECH SERVICES	\$ -	\$ -	\$ 400		\$ 400		\$ 400
410 - SUPPLIES	\$ 83,597	\$ 90,381	\$ 109,324		\$ 109,324		\$ 109,324
413 - ADDITIONAL WORKBOOKS	\$ 2,253	\$ 439	\$ 3,085		\$ 3,085		\$ 3,085
415 - FUEL (VEHICLE)	\$ -	\$ -	\$ -		\$ -		\$ -
419 - INTERVENTIONS MATERIALS	\$ 2,624	\$ 1,254	\$ 2,000		\$ 2,000		\$ 2,000
420 - TEXTBOOKS	\$ 575,487	\$ 493,321	\$ -		\$ 107,213		\$ 18,579
430 - LIBRARY BOOKS	\$ 55	\$ 20	\$ 83		\$ 83		\$ 83
440 - PERIODICALS	\$ 915	\$ 1,791	\$ 915		\$ 915		\$ 915
460 - NON-CONSUMABLE MATERIALS	\$ 25,817	\$ 8,385	\$ 21,481		\$ 21,481		\$ 21,481
470 - COMPUTER SOFTWARE	\$ 4,844	\$ 6,225	\$ 9,278		\$ 9,278		\$ 9,278
640 - DUES AND FEES	\$ 2,705	\$ 2,351	\$ 2,919		\$ 2,919		\$ 2,919
TOTAL 1111-ELEMENTARY K-5	\$ 11,706,129	\$ 12,187,870	\$ 11,607,120	85.63	\$ 12,678,142	89.59	\$ 12,872,489

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1121

PROGRAM: Middle School Programs

1. Program Description:

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

2. Personnel Data:

36.00 Licensed FTE (additional FTE staff moved to grant funding this year)

5.02 Classified FTE

3. Funding Source: State School Fund

4. Budgetary Notes:

MIDDLE SCHOOLS	
100 Salaries	3,543,677
200 Associated PR Costs	2,292,760
300 Purchased Services	2,857
400 Supplies & Materials	95,634
600 Other	45,480
TOTAL	5,980,408

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
1121-MIDDLE/PROGRAM							
111 - LICENSED SALARIES	\$ 3,545,559	\$ 3,544,264	\$ 3,721,726	44.77	\$ 3,421,726	36.00	\$ 3,182,652
112 - CLASSIFIED SALARIES	\$ 161,475	\$ 175,585	\$ 207,538	5.98	\$ 177,538	5.02	\$ 183,280
121 - SUBSTITUTE LICENSED	\$ 140,110	\$ 195,096	\$ 140,000		\$ 140,000		\$ 140,000
122 - SUBSTITUTE CLASSIFIED	\$ 37	\$ 20,451	\$ 10,000		\$ 10,000		\$ 10,000
123 - TEMPORARY LICENSED	\$ -	\$ -	\$ -		\$ 117,663		\$ -
130 - OTHER PAY	\$ 15,561	\$ 15,184	\$ -		\$ -		\$ -
132 - OVERTIME SALARIES	\$ 1,697	\$ 2,313	\$ -		\$ -		\$ -
141 - EXTRA OR EXT DUTY CONTR	\$ 23,395	\$ 28,767	\$ 27,746		\$ 27,746		\$ 27,746
211 - PERS T1/T2	\$ 153,048	\$ 122,929	\$ 128,589		\$ 128,589		\$ 192,529
212 - PERS PICK-UP	\$ 212,595	\$ 217,677	\$ 225,640		\$ 225,640		\$ 200,521
213 - PERS/BOND	\$ 318,153	\$ 302,364	\$ 313,652		\$ 313,652		\$ 287,856
216 - PERS OPSRP	\$ 333,688	\$ 387,427	\$ 400,085		\$ 380,085		\$ 522,055
220 - FICA WITHHOLDING	\$ 299,656	\$ 298,303	\$ 302,093		\$ 302,093		\$ 263,124
231 - WORKER'S COMP	\$ 16,106	\$ 14,276	\$ 14,302		\$ 14,302		\$ 13,598
240 - HEALTH INSURANCE	\$ 853,717	\$ 880,544	\$ 898,168		\$ 878,168		\$ 756,794
245 - EMPLOYER PAID TSA	\$ 37,659	\$ 39,087	\$ 37,474		\$ 37,474		\$ 32,066
246 - LIFE & LT DISABILITY INS	\$ 511	\$ 537	\$ 448		\$ 448		\$ 521
247 - PFMLI	\$ -	\$ 23,931	\$ 23,694		\$ 23,694		\$ 23,694
318 - STAFF DVLPMNT-NONINSTRUC	\$ 360	\$ -	\$ 403		\$ 403		\$ 403
322 - CONTRACTED REPAIRS	\$ 1,389	\$ 3,760	\$ 6,842		\$ 1,842		\$ 1,842
355 - PRINTING AND BINDING	\$ -	\$ 7	\$ -		\$ -		
389 - OTHER PROF/TECH SERVICES	\$ -	\$ -	\$ 612		\$ 612		\$ 612
410 - SUPPLIES	\$ 46,674	\$ 49,965	\$ 73,871		\$ 73,871		\$ 73,871
420 - TEXTBOOKS	\$ 166,247	\$ 220,374	\$ 111,000		\$ 199,255		\$ 10,601
430 - LIBRARY BOOKS	\$ -	\$ -	\$ 120		\$ 120		\$ 120
440 - PERIODICALS	\$ -	\$ 975	\$ 458		\$ 458		\$ 458
460 - NON-CONSUMABLE MATERIALS	\$ 1,327	\$ 1,964	\$ 7,504		\$ 7,504		\$ 7,504
470 - COMPUTER SOFTWARE	\$ -	\$ 6,546	\$ 11,080		\$ 3,080		\$ 3,080
540 - DEPRECIABLE EQUIPMENT	\$ -	\$ -	\$ -		\$ 44,320		\$ -
640 - DUES AND FEES	\$ 1,221	\$ 1,206	\$ 1,160		\$ 1,160		\$ 45,480
TOTAL 1121 MIDDLE SCHOOL PROGRAMS	\$ 6,330,184	\$ 6,553,533	\$ 6,664,205	50.75	\$ 6,531,443	41.02	\$ 5,980,408

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1122

PROGRAM: Middle School Extracurricular

1. Program Description:

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Programs typically include activities such as athletics, band, chorus, choir, speech, and debate

2. Personnel Data:

Extra Duty for Coaches and Activity Supervisors

3. Funding Source:

Other Sources

4. Budgetary Notes:

MS EXTRA-CURR	
100 Salaries	115,567
200 Associated PR Costs	40,467
300 Purchased Services	0
400 Supplies & Materials	45,750
600 Other	0
TOTAL	201,784

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
1122-MIDDLE/EXTRACURRICULAR							
112 - CLASSIFIED SALARIES	\$ 11	\$ -	\$ -	0.00	\$ -	0.00	\$ -
121 - SUBSTITUTE LICENSED	\$ 581	\$ 1,953	\$ -		\$ -		\$ -
130 - OTHER PAY	\$ 51	\$ 128	\$ -		\$ -		\$ -
132 - OVERTIME SALARIES	\$ 218	\$ -	\$ -		\$ -		\$ -
144 - EXTRA DUTY ATHLETICS	\$ 83,023	\$ 134,013	\$ 115,567		\$ 115,567		\$ 115,567
211 - PERS T1/T2	\$ 1,873	\$ 5,102	\$ 4,144		\$ 4,144		\$ 5,165
212 - PERS PICK-UP	\$ 2,564	\$ 5,533	\$ 4,441		\$ 4,441		\$ 3,710
213 - PERS/BOND	\$ 4,168	\$ 8,112	\$ 6,277		\$ 6,277		\$ 6,075
216 - PERS OPSRP	\$ 4,194	\$ 8,313	\$ 6,716		\$ 6,716		\$ 7,896
220 - FICA WITHHOLDING	\$ 6,289	\$ 10,370	\$ 8,841		\$ 8,841		\$ 5,605
231 - WORKER'S COMP	\$ 340	\$ 486	\$ 709		\$ 709		\$ 1,436
240 - INSURANCE	\$ 119	\$ -	\$ -		\$ -		\$ 9,432
245 - EMPLOYER PAID TSA	\$ 146	\$ 262	\$ 229		\$ 229		\$ 452
246 - LIFE & LT DISABILITY INS	\$ 32	\$ 25	\$ 22		\$ 22		\$ 3
247 - PFMLI	\$ -	\$ 825	\$ 693		\$ 693		\$ 693
315 - MGMT SVS / CONSUL - INSTR	\$ -	\$ 1,651	\$ -		\$ -		\$ -
318 - STAFF DVLP MNT-NONINSTRUC	\$ -	\$ -	\$ -		\$ -		\$ -
324 - RENTALS	\$ -	\$ 2,100	\$ -		\$ -		\$ -
343 - TRAVEL, STUDNTS, OUT DIST	\$ -	\$ 717	\$ -		\$ -		\$ -
410 - SUPPLIES	\$ -	\$ 18,279	\$ -		\$ 45,750		\$ 45,750
540 - DEPRECIABLE EQUIPMENT	\$ -	\$ 8,825	\$ -		\$ -		\$ -
640 - DUES AND FEES	\$ -	\$ 9,291	\$ -		\$ -		\$ -
TOTAL 1122-MIDDLE/EXTRACURRICULAR	\$ 103,608	\$ 215,983	\$ 147,640	0	\$ 193,390	0	\$ 201,784

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1131

PROGRAM: High School Programs

1. Program Description:

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

2. Personnel Data:

48.44 Licensed FTE

5.25 Classified FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

HIGH SCHOOLS	
100 Salaries	4,785,092
200 Associated PR Costs	2,947,459
300 Purchased Services	6,470
400 Supplies & Materials	245,711
600 Other	2,320
TOTAL	7,987,052

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
1131-HIGH SCHOOL PROGRAMS							
111 - LICENSED SALARIES	\$ 4,000,403	\$ 4,207,318	\$ 4,409,481	51.23	\$ 4,359,481	48.44	\$ 4,410,206
112 - CLASSIFIED SALARIES	\$ 252,238	\$ 157,633	\$ 323,299	8.53	\$ 233,299	5.25	\$ 210,272
121 - SUBSTITUTE LICENSED	\$ 189,725	\$ 165,733	\$ 150,000		\$ 150,000		\$ 150,000
122 - SUBSTITUTE CLASSIFIED	\$ 24,815	\$ 32,772	\$ 10,000		\$ 10,000		\$ 10,000
130 - OTHER PAY	\$ 28,433	\$ 40,377	\$ -		\$ -		\$ -
132 - OVERTIME SALARIES	\$ 6,527	\$ 5,433	\$ -		\$ -		\$ -
141 - EXTRA OR EXT DUTY CONTR	\$ 22,197	\$ 4,614	\$ 4,614		\$ 4,614		\$ 4,614
211 - PERS T1/T2	\$ 297,670	\$ 338,099	\$ 347,326		\$ 347,326		\$ 401,594
212 - PERS PICK-UP	\$ 257,306	\$ 252,037	\$ 270,482		\$ 270,482		\$ 269,585
213 - PERS/BOND	\$ 366,671	\$ 345,667	\$ 378,118		\$ 378,118		\$ 375,155
216 - PERS OPSRP	\$ 287,704	\$ 280,789	\$ 324,250		\$ 324,250		\$ 546,752
220 - FICA WITHHOLDING	\$ 347,035	\$ 348,324	\$ 361,448		\$ 361,448		\$ 343,117
231 - WORKER'S COMP	\$ 18,527	\$ 16,601	\$ 16,833		\$ 16,833		\$ 20,510
240 - HEALTH INSURANCE	\$ 939,373	\$ 978,365	\$ 1,001,962		\$ 1,001,962		\$ 922,803
245 - EMPLOYER PAID TSA	\$ 41,851	\$ 42,418	\$ 40,911		\$ 40,911		\$ 38,999
246 - LIFE & LT DISABILITY INS	\$ 1,047	\$ 918	\$ 879		\$ 879		\$ 595
247-PFMLI	\$ -	\$ 27,803	\$ 28,349		\$ 28,349		\$ 28,349
322 - CONTRACTED REPAIRS	\$ -	\$ 905	\$ -		\$ -		\$ -
324 - RENTALS	\$ -	\$ 375	\$ -		\$ -		\$ -
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 29	\$ -	\$ 131		\$ 131		\$ 131
342 - TRAVEL, OUT OF-DISTRICT	\$ 255	\$ 525	\$ 255		\$ 255		\$ 255
353 - POSTAGE	\$ 6,347	\$ 10,728	\$ 5,422		\$ 5,422		\$ 5,422
355 - PRINTING AND BINDING	\$ 1,066	\$ 1,763	\$ 662		\$ 662		\$ 662
390 - OTHER PROF/TECH SRVS	\$ -	\$ 4,020	\$ -		\$ -		
410 - SUPPLIES	\$ 40,830	\$ 79,464	\$ 43,444		\$ 43,444		\$ 59,450
420 - TEXTBOOKS	\$ 28,719	\$ 152,949	\$ 170,908		\$ 70,908		\$ 165,908
430 - LIBRARY BOOKS	\$ 312	\$ 113	\$ 387		\$ 387		\$ 387
440 - PERIODICALS	\$ 75	\$ -	\$ 564		\$ 564		\$ 564
460 - NON-CONSUMABLE MATERIALS	\$ 21,675	\$ 8,218	\$ 20,669		\$ 20,669		\$ 20,669
470 - COMPUTER SOFTWARE	\$ 14,116	\$ 27,829	\$ 14,739		\$ 14,739		\$ 14,739
540 - DEPRECIABLE EQUIPMENT	\$ 18,105	\$ 1,009	\$ -		\$ -		
610 - PRINCIPAL PAYMENTS	\$ 2,403	\$ -	\$ -		\$ -		
621 - REGULAR INTEREST	\$ 22	\$ -	\$ -		\$ -		
640 - DUES AND FEES	\$ 2,320	\$ 5,019	\$ 2,320		\$ 2,320		\$ 2,320
TOTAL 1131-HIGH SCHOOL PROGRAMS	\$ 7,217,795	\$ 7,537,818	\$ 7,927,453	59.76	\$ 7,687,453	53.69	\$ 8,003,058

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1132

PROGRAM: High School Extracurricular

1. Program Description:

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech, and debate.

2. Personnel Data:

1.0 Athletic Director
Extra Duty for Coaches and Activity Supervisors

3. Funding Source:

Other Sources

4. Budgetary Notes:

HS EXTRA-CURR	
100 Salaries	596,917
200 Associated PR Costs	251,938
300 Purchased Services	72,253
400 Supplies & Materials	106,377
600 Other	31,203
TOTAL	1,086,132

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
1132-HS EXTRACURRICULAR							
111 - LICENSED SALARIES	\$ 78,709	\$ 86,664	\$ 90,315	1.00	\$ 90,315	1.00	\$ 94,831
112 - CLASSIFIED SALARIES	\$ 16	\$ 234	\$ 219	0.00	\$ 219	0.00	\$ -
121 - SUBSTITUTE LICENSED	\$ 11,639	\$ 7,517	\$ -		\$ -		\$ -
130 - OTHER PAY	\$ 16,385	\$ 17,405	\$ -		\$ -		\$ -
141 - EXTRA OR EXT DUTY CONTR	\$ 81,390	\$ 112,767	\$ 112,270		\$ 112,270		\$ 122,270
144 - EXTRA DUTY ATHLETICS	\$ 391,945	\$ 411,960	\$ 379,816		\$ 379,816		\$ 379,816
211 - PERS T1/T2	\$ 18,078	\$ 22,092	\$ 21,190		\$ 21,190		\$ 23,308
212 - PERS PICK-UP	\$ 19,382	\$ 21,495	\$ 21,672		\$ 21,672		\$ 21,870
213 - PERS/BOND	\$ 29,022	\$ 31,699	\$ 31,007		\$ 31,007		\$ 37,212
216 - PERS OPSRP	\$ 25,959	\$ 30,913	\$ 32,583		\$ 32,583		\$ 53,941
220 - FICA WITHHOLDING	\$ 44,022	\$ 47,737	\$ 44,554		\$ 44,554		\$ 34,481
231 - WORKER'S COMP	\$ 2,301	\$ 2,224	\$ 2,888		\$ 2,888		\$ 5,895
240 - HEALTH INSURANCE	\$ 19,101	\$ 21,542	\$ 19,230		\$ 19,230		\$ 68,986
245 - EMPLOYER PAID TSA	\$ 989	\$ 1,281	\$ 1,170		\$ 1,170		\$ 2,685
246 - LIFE & LT DISABILITY INS	\$ 58	\$ 96	\$ 99		\$ 99		\$ 66
247 - PFMLI	\$ -	\$ 3,783	\$ 3,494		\$ 3,494		\$ 3,494
315 - MGMT SVS / CONSUL - INSTR	\$ 84,060	\$ 32,371	\$ 92,578		\$ 43,135		\$ 43,135
318 - STAFF DVLP MNT-NONINSTRUC	\$ 95	\$ 277	\$ 65		\$ 65		\$ 65
322 - CONTRACTED REPAIRS	\$ 119	\$ -	\$ 119		\$ 119		\$ 119
324 - RENTALS	\$ 17,175	\$ 2,340	\$ 17,175		\$ 17,175		\$ -
332 - NON REIMBURSED STDNT TRAN	\$ -	\$ -	\$ 6,726		\$ 226		\$ 226
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 257	\$ -	\$ 76		\$ 76		\$ 76
342 - TRAVEL, OUT OF-DISTRICT	\$ 11,489	\$ 11,765	\$ 8,586		\$ 15,086		\$ 8,586
343 - TRAVEL, STUDNTS, OUT DIST	\$ 13,821	\$ 20,803	\$ 12,167		\$ 12,167		\$ 18,667
353 - POSTAGE	\$ 11	\$ -	\$ 11		\$ 11		\$ 11
355 - PRINTING AND BINDING	\$ 600	\$ 790	\$ 760		\$ 760		\$ 760
390 - OTHER PROF/TECH SRVS	\$ 200	\$ 270	\$ 4,608		\$ 608		\$ 608
410 - SUPPLIES	\$ 109,702	\$ 86,152	\$ 114,236		\$ 68,486		\$ 68,486
440 - PERIODICALS	\$ 10	\$ -	\$ 108		\$ 108		\$ 108
460 - NON-CONSUMABLE MATERIALS	\$ 23,655	\$ 9,292	\$ 16,721		\$ 16,721		\$ 16,721
470 - COMPUTER SOFTWARE	\$ 6,062	\$ 17,628	\$ 6,062		\$ 21,062		\$ 21,062
541 EQUIPMENT PURCHASE	\$ -	\$ 13,722	\$ -		\$ 27,443		\$ 27,443
640 - DUES AND FEES	\$ 23,398	\$ 84,031	\$ 20,203		\$ 31,203		\$ 31,203
TOTAL 1132-HS EXTRUCURRICULAR	\$ 1,029,651	\$ 1,098,850	\$ 1,060,709	1.00	\$ 1,014,959	1.00	\$ 1,086,132

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1210

PROGRAM: Programs for the Talented and Gifted

1. Program Description:

Special learning experiences for students identified as talented and gifted.

2. Personnel Data:

3. Funding Source:

State school fund

4. Budgetary Notes:

TALENTED & GIFTED	
100 Salaries	24,515
200 Associated PR Costs	821
300 Purchased Services	100
400 Supplies & Materials	1,094
600 Other	0
TOTAL	24,515

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
1210-TALENTED & GIFTED PGRM							
121 - SUBSTITUTE LICENSED	\$ -	\$ -	\$ -		\$ -		\$ -
130 - OTHER PAY	\$ 9,549	\$ 28,614	\$ 21,000		\$ 21,000		\$ 21,000
141 - EXTRA OR EXT DUTY CONTR	\$ -	\$ 1,500	\$ 1,500		\$ 1,500		\$ 1,500
211 - PERS T1/T2	\$ 31	\$ 937	\$ 240		\$ 240		\$ 347
212 - PERS PICK-UP	\$ 259	\$ 851	\$ 1,350		\$ 1,350		\$ 90
213 - PERS/BOND	\$ 398	\$ 1,625	\$ 1,870		\$ 1,870		\$ 122
216 - PERS OPSRP	\$ 527	\$ 1,609	\$ 3,150		\$ 3,150		\$ 115
220 - FICA WITHHOLDING	\$ 731	\$ 2,272	\$ 1,722		\$ 1,722		\$ 6
231 - WORKER'S COMP	\$ 40	\$ 111	\$ 43		\$ 43		\$ 115
245 - EMPLOYER PAID TSA	\$ -	\$ 18	\$ 18		\$ 18		\$ 17
247 - PFMLI	\$ -	\$ 178	\$ 9		\$ 9		\$ 9
353 - POSTAGE	\$ 48	\$ -	\$ 100		\$ 100		\$ 100
410 - SUPPLIES	\$ -	\$ 78	\$ 1,094		\$ 1,094		\$ 1,094
TOTAL 1210-TALENTED & GIFTED	\$ 11,584	\$ 37,795	\$ 32,096	0.00	\$ 32,096	0.00	\$ 24,515

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1221

PROGRAM: Therapeutic Learning Center

1. Program Description:

Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences may include Structured and Intensive Learning Centers, Life Skills Programs, Extended Year Programs, Diagnostic Services, and Nursing Services.

2. Personnel Data:

2.0 Licensed FTE

2.13 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

This program counts towards Maintenance of Effort
Supplemental services are provided through IDEA funds.

RESTRICTIVE PROGRAMS	
100 Salaries	264,369
200 Associated PR Costs	172,145
300 Purchased Services	0
400 Supplies & Materials	4,000
600 Other	0
TOTAL	440,514

					24-25					
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed			
1221-THERAPEUTIC LEARNING CTR										
111 - LICENSED SALARIES	\$ 119,039	\$ 89,754	\$ 183,130	2.00	\$ 183,130	2.00	\$ 190,662			
112 - CLASSIFIED SALARIES	\$ 54,354	\$ 43,306	\$ 52,364	1.69	\$ 69,364	2.13	\$ 72,829			
121 - SUBSTITUTE LICENSED	\$ -	\$ -	\$ -		\$ -					
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ 64	\$ -		\$ -					
141 - EXTRA OR EXT DUTY CONTR	\$ -	\$ -	\$ 878		\$ 878		\$ 878			
211 - PERS T1/T2	\$ -	\$ 23	\$ -		\$ -					
212 - PERS PICK-UP	\$ 9,747	\$ 6,514	\$ 12,597		\$ 12,597		\$ 14,173			
213 - PERS/BOND	\$ 13,979	\$ 8,210	\$ 17,069		\$ 17,069		\$ 21,351			
216 - PERS OPSRP	\$ 19,818	\$ 14,215	\$ 27,525		\$ 29,525		\$ 47,197			
220 - FICA WITHHOLDING	\$ 12,917	\$ 9,779	\$ 17,927		\$ 17,927		\$ 19,657			
231 - WORKER'S COMP	\$ 714	\$ 755	\$ 898		\$ 898		\$ 1,032			
240 - HEALTH INSURANCE	\$ 48,241	\$ 26,822	\$ 49,361		\$ 63,361		\$ 65,323			
245 - EMPLOYER PAID TSA	\$ 1,344	\$ 900	\$ 1,800		\$ 1,800		\$ 1,800			
246 - LIFE & LT DISABILITY INS	\$ 176	\$ 123	\$ 143		\$ 143		\$ 205			
247 - PFMLI	\$ -	\$ 784	\$ 1,406		\$ 1,406		\$ 1,406			
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ -	\$ -		\$ -					
410 - SUPPLIES	\$ 1,429	\$ 3,602	\$ 4,000		\$ 4,000		\$ 4,000			
460 - NON-CONSUMABLE MATERIALS	\$ 2,053	\$ -			\$ -		\$ -			
TOTAL 1221-THERAPEUTIC LEARNING CTR	\$ 283,812	\$ 204,850	\$ 369,100	3.69	\$ 402,100	4.13	\$ 440,514			

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1229

PROGRAM: Structured Learning Center

1. Program Description:

Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences may include Structured and Intensive Learning Centers, Life Skills Programs, Extended Year Programs, Diagnostic Services, and Nursing Services.

2. Personnel Data:

1.29 Licensed FTE

24.71 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

This program counts towards Maintenance of Effort
Supplemental services are provided through IDEA funds.

RESTRICTIVE PROGRAMS	
100 Salaries	1,094,220
200 Associated PR Costs	582,935
300 Purchased Services	116
400 Supplies & Materials	18,941
600 Other	0
TOTAL	1,696,212

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
1229-STRUCTURED LEARNING CTR							
111 - LICENSED SALARIES	\$ 78,946	\$ 109,138	\$ 98,697	1.29	\$ 98,697	1.29	\$ 104,393
112 - CLASSIFIED SALARIES	\$ 528,668	\$ 655,388	\$ 574,816	16.82	\$ 779,816	24.71	\$ 982,828
121 - SUBSTITUTE LICENSED	\$ 1,024	\$ 12,999	\$ 10,000		\$ 2,000		\$ 2,000
122 - SUBSTITUTE CLASSIFIED	\$ 126	\$ 2,941	\$ 40,000		\$ 5,000		\$ 5,000
124 TEMPORARY - CLASSIFIED	\$ -	\$ -	\$ -		\$ 54,565		\$ -
130 - OTHER PAY	\$ 4,522	\$ 4,886	\$ -		\$ -		\$ -
211 - PERS T1/T2	\$ 43	\$ 5,548	\$ -		\$ -		\$ -
212 - PERS PICK-UP	\$ 20,285	\$ 38,564	\$ 37,302		\$ 41,302		\$ 40,457
213 - PERS/BOND	\$ 30,338	\$ 53,084	\$ 50,545		\$ 56,545		\$ 72,338
216 - PERS OPSRP	\$ 43,652	\$ 82,492	\$ 81,506		\$ 91,506		\$ 134,722
220 - FICA WITHHOLDING	\$ 43,927	\$ 56,548	\$ 49,992		\$ 69,992		\$ 67,215
231 - WORKER'S COMP	\$ 2,791	\$ 4,185	\$ 2,786		\$ 4,786		\$ 3,777
240 - HEALTH INSURANCE	\$ 208,466	\$ 265,777	\$ 206,502		\$ 256,502		\$ 255,125
245 - EMPLOYER PAID TSA	\$ 1,153	\$ 1,148	\$ 1,159		\$ 1,159		\$ 1,161
246 - LIFE & LT DISABILITY INS	\$ 1,633	\$ 1,691	\$ 1,425		\$ 3,425		\$ 2,219
247 - PFMLI	\$ -	\$ 4,528	\$ 3,921		\$ 5,921		\$ 5,921
311 - INSTRUCTION SERVICES	\$ -		\$ -		\$ -		
312 - WORK SHOPS/INSTR PRO IMPR	\$ -		\$ -		\$ -		
331 - REIMB STUDENT TRANSPORT	\$ -		\$ -		\$ -		
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ 1,660	\$ 42		\$ 42		\$ 42
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 768	\$ -		\$ -		\$ -
353 - POSTAGE	\$ -	\$ -	\$ 74		\$ 74		\$ 74
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 2,134	\$ -		\$ -		
410 - SUPPLIES	\$ 5,776	\$ 5,557	\$ 15,709		\$ 15,709		\$ 15,709
413 - ADDITIONAL WORKBOOKS	\$ -	\$ -	\$ -		\$ -		
420 - TEXTBOOKS	\$ 124	\$ 274	\$ 2,734		\$ 2,734		\$ 2,734
460 - NON-CONSUMABLE MATERIALS	\$ 1,655	\$ 682	\$ 244		\$ 244		\$ 244
470 - COMPUTER SOFTWARE	\$ -	\$ 878	\$ 254		\$ 254		\$ 254
TOTAL 1229-STRUCTURED LEARNING CTR	\$ 973,128	\$ 1,310,870	\$ 1,177,709	18.11	\$ 1,490,273	26.00	\$ 1,696,212

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1250

PROGRAM: Less Restrictive Programs for Students with Disabilities

1. Program Description:

Special learning experiences for students with disabilities outside the regular classroom. These programs include Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

2. Personnel Data:

12.00 Licensed FTE

19.24 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

This program counts towards Maintenance of Effort
Supplemental services provided through IDEA

RESOURCE ROOMS	
100 Salaries	1,805,554
200 Associated PR Costs	1,115,677
300 Purchased Services	45,191
400 Supplies & Materials	18,048
600 Other	65
TOTAL	2,984,535

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
1250-RESOURCE ROOMS							
111 - LICENSED SALARIES	\$ 859,983	\$ 867,743	\$ 963,946	12.50	\$ 941,946	12.00	\$ 1,007,789
112 - CLASSIFIED SALARIES	\$ 431,359	\$ 513,279	\$ 538,266	15.83	\$ 560,266	19.24	\$ 762,313
121 - SUBSTITUTE LICENSED	\$ 726	\$ 269	\$ -		\$ -		\$ -
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ 683	\$ 35,452		\$ 35,452		\$ 35,452
130 - OTHER PAY	\$ 386	\$ 5,269	\$ -		\$ -		\$ -
141 - EXTRA OR EXT DUTY CONTR	\$ 2,304	\$ -	\$ -		\$ -		\$ -
211 - PERS T1/T2	\$ 55,408	\$ 56,824	\$ 55,108		\$ 55,108		\$ 61,546
212 - PERS PICK-UP	\$ 68,876	\$ 75,711	\$ 87,287		\$ 87,287		\$ 86,770
213 - PERS/BOND	\$ 102,450	\$ 103,318	\$ 118,274		\$ 118,274		\$ 131,314
216 - PERS OPSRP	\$ 102,427	\$ 120,791	\$ 145,427		\$ 145,427		\$ 230,855
220 - FICA WITHHOLDING	\$ 95,430	\$ 99,655	\$ 113,324		\$ 113,324		\$ 120,598
231 - WORKER'S COMP	\$ 5,386	\$ 7,695	\$ 5,708		\$ 5,708		\$ 6,422
240 - HEALTH INSURANCE	\$ 393,015	\$ 445,674	\$ 420,772		\$ 430,772		\$ 458,480
245 - EMPLOYER PAID TSA	\$ 10,271	\$ 9,764	\$ 8,511		\$ 8,511		\$ 8,983
246 - LIFE & LT DISABILITY INS	\$ 1,515	\$ 1,474	\$ 1,396		\$ 1,396		\$ 1,820
247 - PFMLI	\$ -	\$ 8,057	\$ 8,888		\$ 8,888		\$ 8,888
342 - TRAVEL, OUT OF-DISTRICT	\$ 1,143	\$ -	\$ 3,687		\$ 3,687		\$ 3,687
389 - OTHER PROF/TECH SERVICES	\$ 37,252	\$ -	\$ 41,504		\$ 41,504		\$ 41,504
410 - SUPPLIES	\$ 3,710	\$ 2,001	\$ 5,418		\$ 5,418		\$ 5,418
413 - ADDITIONAL WORKBOOKS	\$ -		\$ -		\$ -		
420 - TEXTBOOKS	\$ 2,119	\$ 1,969	\$ 9,265		\$ 9,265		\$ 9,265
440 - PERIODICALS	\$ -	\$ -	\$ 578		\$ 578		\$ 578
460 - NON-CONSUMABLE MATERIALS	\$ 515	\$ 422	\$ 339		\$ 339		\$ 339
470 - COMPUTER SOFTWARE	\$ 1,706	\$ 1,846	\$ 2,448		\$ 2,448		\$ 2,448
640 - DUES AND FEES	\$ -	\$ -	\$ 65		\$ 65		\$ 65
TOTAL 1250 - RESOURCE ROOMS	\$ 2,175,981	\$ 2,322,444	\$ 2,565,662	28.33	\$ 2,575,662	31.24	\$ 2,984,535

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1260

PROGRAM: Treatment and Habilitation

1. Program Description:

Services designed to address a child's developmental deficits in sensory, motor, communication, self-help, and socialization areas. May be used for birth to 5 (pre-K) special education

2. Personnel Data:

2.50 Licensed FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

ALTERNATIVE ED	
100 Salaries	276,956
200 Associated PR Costs	165,752
300 Purchased Services	58,925
400 Supplies & Materials	2,537
600 Other	0
TOTAL	504,170

	24-25													
	22-23 Actuals		23-24 Actuals		24-25 Adopted		ADOPTED FTE		24-25 Supplem.		25-26 FTE		25-26 Proposed	
1260-TREATMENT & HABILITATION														
111 - LICENSED SALARIES	\$	211,025	\$	(36,856)	\$	249,771	1.50	\$	249,771	2.50	\$	268,568		
112 - CLASSIFIED SALARIES	\$	31,797	\$	2,986	\$	38,523	1.00	\$	-		\$	-		
130 - OTHER PAY	\$	-	\$	-	\$	-		\$	-		\$	-		
141 - EXTRA OR EXT DUTY CONTR	\$	8,025	\$	8,388	\$	8,388		\$	8,388		\$	8,388		
211 - PERS T1/T2	\$	21,780	\$	1,338	\$	25,954		\$	25,954		\$	38,807		
212 - PERS PICK-UP	\$	15,255	\$	(1,507)	\$	18,500		\$	18,500		\$	16,204		
213 - PERS/BOND	\$	21,666	\$	(3,849)	\$	23,209		\$	23,209		\$	21,956		
216 - PERS OPSRP	\$	13,663	\$	(5,193)	\$	17,366		\$	17,366		\$	20,481		
220 - FICA WITHHOLDING	\$	19,019	\$	(1,937)	\$	22,581		\$	22,581		\$	20,360		
231 - WORKER'S COMP	\$	1,023	\$	422	\$	1,151		\$	1,151		\$	1,330		
240 - HEALTH INSURANCE	\$	49,706	\$	1,599	\$	62,598		\$	42,598		\$	42,575		
245 - EMPLOYER PAID TSA	\$	2,250	\$	-	\$	2,250		\$	2,250		\$	2,267		
246 - LIFE & LT DISABILITY INS	\$	123	\$	9	\$	115		\$	115		\$	-		
247 - PFMLI	\$	-	\$	(151)	\$	1,771		\$	1,771		\$	1,771		
341 - TRAVEL, LOCAL IN-DISTRICT	\$	2,082	\$	2,050	\$	1,328		\$	1,328		\$	1,328		
342 - TRAVEL, OUT OF-DISTRICT	\$	606	\$	230	\$	696		\$	696		\$	696		
389 - OTHER PROF/TECH SERVICES	\$	40,721	\$	3,886	\$	33,901		\$	56,901		\$	56,901		
410 - SUPPLIES	\$	1,547	\$	3,027	\$	2,000		\$	2,000		\$	2,000		
460 - NON-CONSUMABLE MATERIALS	\$	307	\$	-	\$	537		\$	537		\$	537		
655 - JUDGEMENT & SETTLEMENT	\$	-	\$	-	\$	-		\$	-		\$	-		
TOTAL 1260-TREATMENT & HABILITATION	\$	440,597	\$	(25,558)	\$	510,639	2.50	\$	475,116	2.50	\$	504,170		

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1271

PROGRAM: Remediation

1. Program Description:

Instructional Activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time.

2. Personnel Data:

1.10 Licensed FTE

4.31 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

ALTERNATIVE ED	
100 Salaries	263,933
200 Associated PR Costs	198,233
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	462,166

					24-25					
	22-23 Actuals		23-24 Actuals		24-25 Adopted	ADOPTED FTE	24-25 Supplem.		25-26 FTE	25-26 Proposed
1271-REMEDATION										
111 - LICENSED SALARIES	\$	275,925	\$	155,065	\$	167,235	2.10	\$	137,235	1.10 \$ 103,107
112 - CLASSIFIED SALARIES	\$	104,213	\$	136,789	\$	158,691	4.69	\$	153,691	4.31 \$ 160,827
121 - SUBSTITUTE LICENSED	\$	-		\$	-			\$	-	\$ 21,563
130 - OTHER PAY	\$	-		\$	-			\$	-	\$ 15,460
211 - PERS T1/T2	\$	11,907	\$	13,520	\$	14,143		\$	14,143	\$ 20,949
212 - PERS PICK-UP	\$	21,827	\$	16,057	\$	19,078		\$	19,078	\$ 32,880
213 - PERS/BOND	\$	31,125	\$	20,660	\$	25,851		\$	25,851	\$ 19,497
216 - PERS OPSRP	\$	34,894	\$	23,972	\$	30,061		\$	30,061	\$ 1,036
220 - FICA WITHHOLDING	\$	28,409	\$	21,423	\$	24,461		\$	24,461	\$ 83,492
231 - WORKER'S COMP	\$	1,567	\$	1,041	\$	1,190		\$	1,190	\$ 990
240 - HEALTH INSURANCE	\$	106,604	\$	88,505	\$	101,956		\$	91,956	
245 - EMPLOYER PAID TSA	\$	3,240	\$	1,679	\$	1,803		\$	1,803	
246 - LIFE & LT DISABILITY INS	\$	357	\$	382	\$	433		\$	433	\$ 447
247 - PFMLI	\$	-	\$	1,703	\$	1,918		\$	1,918	\$ 1,918
332 - NON REIMBURSED STDNT TRAN	\$	-	\$	-	\$	-		\$	-	\$ -
TOTAL 1271-REMEDATION	\$	620,068	\$	480,796	\$	546,821	6.79	\$	501,821	5.41 \$ 462,166

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1281

PROGRAM: Public Alternative Programs

1. Program Description:

Alternative learning experiences provided by other public agencies, including community colleges, other school districts, education service districts, etc.

2. Personnel Data:

3. Funding Source:

State school fund

4. Budgetary Notes:

ALTERNATIVE ED	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	14,812
400 Supplies & Materials	0
600 Other	1,346
TOTAL	16,158

					24-25					
	22-23 Actuals		23-24 Actuals		24-25 Adopted	ADOPTED FTE	24-25 Supplem.		25-26 FTE	25-26 Proposed
1281-PUBLIC ALTERNATIVE PROGRAMS										
370 - TUITION TO OTHER AGENCIES	\$ 13,029	\$	41,171	\$	14,812		\$ 14,812		\$	14,812
470 - COMPUTER SOFTWARE	\$ -	\$	-	\$	-		\$ -		\$	-
640 - DUES AND FEES	\$ -	\$	-	\$	1,346		\$ 1,346		\$	1,346
TOTAL 1281-PUBLIC ALTERNATIVE PROGR	\$ 13,029	\$	41,171	\$	16,158	0.00	\$ 16,158	0.00	\$	16,158

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1284

PROGRAM: Alternative Education

1. Program Description:

Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for TAG students provided in an alternative setting, such as university course work, and on-line curriculum.

ALTERNATIVE ED	
100 Salaries	683,666
200 Associated PR Costs	282,381
300 Purchased Services	0
400 Supplies & Materials	8,000
600 Other	0
TOTAL	974,047

2. Personnel Data:

5.50 Licensed FTE

1.75 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Services also provided through SIA grant

	24-25							
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed	
1284-ALTERNATIVE PROGRAM								
111 - LICENSED SALARIES	\$ -	\$ 338,073	\$ 321,440	2.90	\$ 331,440	5.50	\$ 617,984	
112 - CLASSIFIED SALARIES	\$ (418)	\$ 136,362	\$ 146,654	3.87	\$ 86,654	1.75	\$ 65,682	
121 - SUBSTITUTE LICENSED	\$ -	\$ 7,047	\$ -		\$ -		\$ -	
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ 343	\$ -		\$ -		\$ -	
130 - OTHER PAY	\$ 1,097	\$ 17,478	\$ -		\$ -		\$ -	
132 - OVERTIME SALARIES	\$ -	\$ 727	\$ -		\$ -		\$ -	
211 - PERS T1/T2	\$ -	\$ 14,359	\$ 7,203		\$ 7,203		\$ -	
212 - PERS PICK-UP	\$ 26	\$ 27,606	\$ 27,743		\$ 27,743		\$ 24,453	
213 - PERS/BOND	\$ 40	\$ 39,616	\$ 37,592		\$ 37,592		\$ 33,135	
216 - PERS OPSRP	\$ 52	\$ 52,157	\$ 54,699		\$ 54,699		\$ 81,430	
220 - FICA WITHHOLDING	\$ 83	\$ 37,620	\$ 35,372		\$ 35,372		\$ 30,685	
231 - WORKER'S COMP	\$ 3	\$ 1,774	\$ 1,700		\$ 1,700		\$ 1,665	
240 - HEALTH INSURANCE	\$ -	\$ 151,681	\$ 154,288		\$ 124,288		\$ 104,878	
245 - EMPLOYER PAID TSA	\$ 3	\$ 3,621	\$ 3,600		\$ 3,600		\$ 3,109	
246 - LIFE & LT DISABILITY INS	\$ 1	\$ 418	\$ 413		\$ 413		\$ 251	
247 - PFMLI	\$ -	\$ 3,036	\$ 2,774		\$ 2,774		\$ 2,774	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ 101	\$ -		\$ -		\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 280	\$ -		\$ -		\$ -	
353 - POSTAGE	\$ -	\$ 24	\$ -		\$ -			
370 - TUITION TO OTHER AGENCIES	\$ -	\$ 861	\$ -		\$ -		\$ -	
410 - SUPPLIES	\$ -	\$ 14,823	\$ -		\$ -			
420 - TEXTBOOKS	\$ -	\$ 600	\$ -		\$ -			
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ -	\$ -		\$ -			
470 - COMPUTER SOFTWARE	\$ -	\$ 21,722	\$ -		\$ 8,000		\$ 8,000	
640 - DUES AND FEES	\$ -	\$ 181	\$ -		\$ -		\$ -	
TOTAL 1284-ALTERNATIVE PROGRAM	\$ 886	\$ 870,509	\$ 793,478	6.77	\$ 721,478	7.25	\$ 974,047	

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1290

PROGRAM: PBIS/RTI

1. Program Description:

Special learning experiences for other students with special needs; such as, English Language Learner students, teen parents and migrant education

2. Personnel Data:

3. Funding Source:

State school fund

4. Budgetary Notes: This program coding was moved to 1299 per PBAM and elements are grant funded.

ELL	
100 Salaries	
200 Associated PR Costs	
300 Purchased Services	
400 Supplies & Materials	
600 Other	
TOTAL	

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
1290-PBIS/RTI							
111 - LICENSED SALARIES	\$ 84,619	\$ (88,131)	\$ 95,933	1.00	\$ 100,933		\$ -
112 - CLASSIFIED SALARIES	\$ 172,698	\$ -	\$ 174,161	4.63	\$ 164,161		\$ -
121 - SUBSTITUTE LICENSED	\$ 2,412	\$ -	\$ -		\$ -		\$ -
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ -	\$ -		\$ -		\$ -
130 - OTHER PAY	\$ 7,168	\$ -	\$ -		\$ -		\$ -
132 - OVERTIME SALARIES	\$ -	\$ -	\$ -		\$ -		\$ -
211 - PERS T1/T2	\$ 5,602	\$ -	\$ 6,168		\$ 6,168		\$ -
212 - PERS PICK-UP	\$ 11,660	\$ (5,366)	\$ 15,342		\$ 15,342		\$ -
213 - PERS/BOND	\$ 16,642	\$ (7,791)	\$ 20,789		\$ 20,789		\$ -
216 - PERS OPSRP	\$ 19,281	\$ (11,724)	\$ 28,453		\$ 28,453		\$ -
220 - FICA WITHHOLDING	\$ 19,550	\$ (6,719)	\$ 20,144		\$ 20,144		\$ -
231 - WORKER'S COMP	\$ 1,116	\$ (16)	\$ 1,014		\$ 1,014		\$ -
240 - HEALTH INSURANCE	\$ 63,416	\$ (18,434)	\$ 76,363		\$ 76,363		\$ -
245 - EMPLOYER PAID TSA	\$ 924	\$ (900)	\$ 900		\$ 900		\$ -
246 - LIFE & LT DISABILITY INS	\$ 508	\$ -	\$ 444		\$ 444		\$ -
247 - PFMLI	\$ -	\$ (537)	\$ 1,580		\$ 1,580		\$ 1,580
312 - WORK SHOPS/INSTR PRO IMPR	\$ -	\$ -	\$ 856		\$ 856		\$ 856
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 3,607	\$ 88	\$ 9,024		\$ 9,024		\$ 9,024
342 - TRAVEL, OUT OF-DISTRICT	\$ 19,849	\$ 821	\$ 20,708		\$ 20,708		\$ 20,708
353 - POSTAGE	\$ -	\$ -	\$ 75		\$ 75		\$ 75
355 - PRINTING AND BINDING	\$ -	\$ 252	\$ -		\$ -		
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 40	\$ 3,738		\$ 3,738		\$ 3,738
410 - SUPPLIES	\$ 23,403	\$ 1,202	\$ 25,969		\$ 25,969		\$ 25,969
460 - NON-CONSUMABLE MATERIALS	\$ 305	\$ 999	\$ 306		\$ 306		\$ 306
470 - COMPUTER SOFTWARE	\$ 17,453	\$ -	\$ 10,000		\$ 10,000		\$ 10,000
TOTAL 1290-PBIS/RTI	\$ 470,214	\$ (136,215)	\$ 511,965	5.63	\$ 506,965	0.00	\$ 72,256

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1291

PROGRAM: English Language Learner (ELL) Programs

1. Program Description:

As per ORS 336.079, instructional activities for ELL students used in acquisition of the English language.

2. Personnel Data:

11.93 Licensed FTE
13.20 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Supplemental services are provided through Title III

ELL	
100 Salaries	1,571,156
200 Associated PR Costs	1,039,476
300 Purchased Services	0
400 Supplies & Materials	19,008
600 Other	0
TOTAL	2,629,640

	24-25													
	22-23 Actuals		23-24 Actuals		24-25 Adopted		ADOPTED FTE		24-25 Supplem.		25-26 FTE		25-26 Proposed	
1291-ENGLISH LANGUAGE LEARNER														
111 - LICENSED SALARIES	\$	735,594	\$	886,935	\$	943,999	11.10	\$	1,003,999	11.93	\$	1,027,258		
112 - CLASSIFIED SALARIES	\$	269,624	\$	307,553	\$	313,966	8.03	\$	283,966	13.20	\$	476,301		
121 - SUBSTITUTE LICENSED	\$	2,513			\$	-		\$	-		\$	-		
122 - SUBSTITUTE CLASSIFIED	\$	-			\$	-		\$	-		\$	-		
130 - OTHER PAY	\$	201	\$	2,057	\$	-		\$	-					
132 - OVERTIME SALARIES	\$	-	\$	91	\$	-		\$	-					
141 - EXTRA OR EXT DUTY CONTR	\$	1,063	\$	-	\$	-		\$	-					
211 - PERS T1/T2	\$	12,800	\$	17,396	\$	15,522		\$	35,502		\$	50,688		
212 - PERS PICK-UP	\$	55,904	\$	66,995	\$	72,126		\$	72,126		\$	89,606		
213 - PERS/BOND	\$	80,220	\$	90,160	\$	97,730		\$	105,730		\$	126,547		
216 - PERS OPSRP	\$	104,694	\$	132,085	\$	144,836		\$	144,836		\$	258,674		
220 - FICA WITHHOLDING	\$	74,580	\$	88,354	\$	95,299		\$	98,928		\$	115,766		
231 - WORKER'S COMP	\$	4,171	\$	7,223	\$	4,621		\$	4,621		\$	6,321		
240 - HEALTH INSURANCE	\$	273,610	\$	287,454	\$	286,674		\$	298,993		\$	374,036		
245 - EMPLOYER PAID TSA	\$	8,389	\$	9,387	\$	9,387		\$	9,387		\$	8,960		
246 - LIFE & LT DISABILITY INS	\$	875	\$	794	\$	823		\$	823		\$	1,403		
247 - PFMLI	\$	-	\$	7,081	\$	7,474		\$	7,474		\$	7,474		
410 - SUPPLIES	\$	1,571	\$	2,190	\$	2,901		\$	2,901		\$	2,901		
413 - ADDITIONAL WORKBOOKS	\$	-	\$	-	\$	54		\$	54		\$	54		
419 - INTERVENTIONS MATERIALS	\$	-	\$	-	\$	-		\$	-					
420 - TEXTBOOKS	\$	-	\$	-	\$	-		\$	15,715		\$	15,715		
460 - NON-CONSUMABLE MATERIALS	\$	1,493	\$	-	\$	-		\$	-					
470 - COMPUTER SOFTWARE	\$	338	\$	-	\$	338		\$	338		\$	338		
TOTAL 1291-ENGLISH LANGUAGE LEARNERS	\$	1,627,638	\$	1,905,754	\$	1,995,753	19.13	\$	2,085,396	25.13	\$	2,562,044		

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1292

PROGRAM: Teen Parent Programs

1. Program Description:

Instructional programs designed to accommodate the needs of teen parents.

2. Personnel Data:

3. Funding Source:

State School Fund

4. Budgetary Notes:

SUMMER SCHOOL	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	1,281
600 Other	0
TOTAL	1,281

	24-25											
	22-23 Actuals		23-24 Actuals		24-25 Adopted		ADOPTED FTE	24-25 Supplem.		25-26 FTE	25-26 Proposed	
1292-TEEN PARENTING												
112 - CLASSIFIED SALARIES	\$	-	\$	-	\$	-	0.00	\$	-	0.00	\$	-
410 - SUPPLIES	\$	554	\$	777	\$	594		\$	594		\$	594
460 - NON-CONSUMABLE MATERIALS	\$	687	\$	-	\$	687		\$	687		\$	687
TOTAL 1292-TEEN PARENTING	\$	1,241	\$	777	\$	1,281	0.00	\$	1,281	0.00	\$	1,281

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1296

PROGRAM: Tutoring

1. Program Description:

Other instructional programs.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Historical information only

SUMMER SCHOOL	
100 Salaries	5,000
200 Associated PR Costs	30
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	5,030

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
1296-TUTORING							
112 - CLASSIFIED SALARIES	\$ -	\$ -	\$ -	0.00	\$ -	0.00	\$ -
130 - OTHER PAY	\$ 5,724	\$ 12,914	\$ 5,000		\$ 5,000		\$ 5,000
211 - PERS T1/T2	\$ -	\$ 194	\$ -		\$ -		\$ -
212 - PERS PICK-UP	\$ 65	\$ 626	\$ 300		\$ 300		\$ -
213 - PERS/BOND	\$ 103	\$ 230	\$ 415		\$ 415		\$ -
216 - PERS OPSRP	\$ 132	\$ 181	\$ 750		\$ 750		\$ -
220 - FICA WITHHOLDING	\$ 433	\$ 984	\$ 383		\$ 383		\$ -
231 - WORKER'S COMP	\$ 24	\$ 47	\$ 6		\$ 6		\$ -
240 - HEALTH INSURANCE	\$ 8	\$ -	\$ -		\$ -		\$ -
246 - LIFE & LT DISABILITY INS	\$ 3	\$ 11	\$ -		\$ -		\$ -
247 - PFMLI	\$ -	\$ 27	\$ 30		\$ 30		\$ 30
TOTAL 1296-TUTORING	\$ 6,491	\$ 15,214	\$ 6,884	0.00	\$ 6,884	0.00	\$ 5,030

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100
FUNCTION: 1299
PROGRAM: Other Programs

1. Program Description:

Other instructional programs.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Some Program elements transferred from 1291
Programs are grant funded

SUMMER SCHOOL	
100 Salaries	0
200 Associated PR Costs	1,580
300 Purchased Services	34,401
400 Supplies & Materials	36,275
600 Other	0
TOTAL	72,256

	22-23 Actuals		23-24 Actuals		24-25 Adopted		24-25 ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
1299-OTHER PROGRAMS										
319 - OTHER INSTRUCT/PROF/TECH	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL 1299-OTHER PROGRAMS	\$	-	\$	-	\$	-	0.00	\$ -	0.00	\$ -

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2110

PROGRAM: Attendance & Social Work

1. Program Description:

Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community.

2. Personnel Data:

Contracted service, no FTE

3. Funding Source:

4. Budgetary Notes: SRO included under 2690 Other Support Services

SUMMER SCHOOL	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	0

					24-25							
	22-23 Actuals		23-24 Actuals		24-25 Adopted	ADOPTED FTE	24-25 Supplem.		25-26 FTE	25-26 Proposed		
2110-ATTENDANCE & SOCIAL WORK												
385 - MGMT SVS/CONSUL-NON INSTR	\$	62,451	\$	63,090	\$	70,000		\$	-	\$	-	
TOTAL 2110-ATTENDANCE & SOCIAL WORK	\$	62,451	\$	63,090	\$	70,000	0.00	\$	-	0.00	\$	-

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2122

PROGRAM: Counseling Services

1. Program Description:

Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; to relate their abilities, and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve satisfying personal and social development.

2. Personnel Data:

10.50 Licensed FTE

1.72 Classified FTE

3. Funding Source:

4. Budgetary Notes:

Additional Counseling Services provided by grant funds

GUIDANCE SERVICES	
100 Salaries	1,000,576
200 Associated PR Costs	636,889
300 Purchased Services	51,871
400 Supplies & Materials	8,891
600 Other	1,400
TOTAL	1,699,627

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
2122-COUNSELING SERVICES							
111 - LICENSED SALARIES	\$ 1,018,306	\$ 991,758	\$ 967,496	10.90	\$ 887,496	10.50	\$ 906,539
112 - CLASSIFIED SALARIES	\$ 60,936	\$ 58,813	\$ 64,486	1.72	\$ 64,486	1.72	\$ 66,813
121 - SUBSTITUTE LICENSED	\$ -	\$ 1,238	\$ -		\$ -		\$ -
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ 137	\$ -		\$ -		
130 - OTHER PAY	\$ 9,912	\$ 1,128	\$ 50,000		\$ 2,000		\$ 2,000
132 - OVERTIME SALARIES	\$ 1,610	\$ 187	\$ -		\$ -		
141 - EXTRA OR EXT DUTY CONTR	\$ 18,830	\$ 22,379	\$ 21,224		\$ 25,224		\$ 25,224
211 - PERS T1/T2	\$ 27,886	\$ 15,075	\$ 15,721		\$ 15,721		\$ 24,313
212 - PERS PICK-UP	\$ 65,698	\$ 62,308	\$ 63,042		\$ 63,042		\$ 58,998
213 - PERS/BOND	\$ 104,021	\$ 84,691	\$ 85,422		\$ 85,422		\$ 80,148
216 - PERS OPSRP	\$ 111,363	\$ 123,595	\$ 124,824		\$ 119,824		\$ 176,164
220 - FICA WITHHOLDING	\$ 81,463	\$ 78,589	\$ 80,378		\$ 75,378		\$ 73,398
231 - WORKER'S COMP	\$ 4,473	\$ 3,449	\$ 3,956		\$ 3,956		\$ 4,005
240 - HEALTH INSURANCE	\$ 254,372	\$ 238,317	\$ 223,484		\$ 203,484		\$ 205,701
245 - EMPLOYER PAID TSA	\$ 10,427	\$ 9,396	\$ 8,505		\$ 8,505		\$ 7,659
246 - LIFE & LT DISABILITY INS	\$ 208	\$ 182	\$ 183		\$ 183		\$ 200
247 - PFMLI	\$ -	\$ 6,312	\$ 6,304		\$ 6,304		\$ 6,304
312 - WORK SHOPS/INSTR PRO IMPR	\$ 1,500	\$ 7,200	\$ 2,813		\$ 2,813		\$ 2,813
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 86	\$ -	\$ 388		\$ 388		\$ 388
342 - TRAVEL, OUT OF-DISTRICT	\$ 10,149	\$ 3,819	\$ 13,089		\$ 13,089		\$ 13,089
389 - OTHER PROF/TECH SERVICES	\$ 38,850	\$ -	\$ 35,581		\$ 35,581		\$ 35,581
410 - SUPPLIES	\$ 2,556	\$ 2,406	\$ 5,264		\$ 5,264		\$ 5,264
420 - TEXTBOOKS	\$ -	\$ -	\$ 3,317		\$ 3,317		\$ 3,317
460 - NON-CONSUMABLE MATERIALS	\$ 531	\$ 70	\$ 310		\$ 310		\$ 310
470 - COMPUTER SOFTWARE	\$ -	\$ -	\$ -		\$ -		\$ -
640 - DUES AND FEES	\$ 903	\$ 2,512	\$ 1,400		\$ 1,400		\$ 1,400
TOTAL 2122-COUNSELING SERVICES	\$ 1,824,081	\$ 1,713,560	\$ 1,777,186	12.62	\$ 1,623,186	12.22	\$ 1,699,627

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2134

PROGRAM: Nurse Services

1. Program Description:

Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referral for other health services.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Nursing Services provided by CGESD Local Service Plan

HEALTH SERVICES	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	0

					24-25							
	22-23 Actuals		23-24 Actuals		24-25 Adopted	ADOPTED FTE	24-25 Supplem.		25-26 FTE	25-26 Proposed		
2134-NURSE SERVICES												
313 - STUDENT SERVICES	\$	16,884	\$	-	\$	-	\$	-		\$	-	
389 - OTHER PROF/TECH SERVICES	\$	-	\$	-	\$	-	\$	-		\$	-	
TOTAL 2134-NURSE SERVICES	\$	16,884	\$	-	\$	-	0.00	\$	-	0.00	\$	-

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2139

PROGRAM: Other Health Services

1. Program Description:

Other Health Services not classified elsewhere.

2. Personnel Data:

.19 Classified FTE

3. Funding Source:

4. Budgetary Notes:

GUIDANCE SERVICES	
100 Salaries	8,026
200 Associated PR Costs	8,377
300 Purchased Services	5,568
400 Supplies & Materials	0
600 Other	0
TOTAL	21,972

	24-25								
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed		
2139-OTHER HEALTH SERVICES									
111 - LICENSED SALARIES	\$	-	\$	89,488	\$	-	\$	-	
112 - CLASSIFIED SALARIES	\$	6,330	\$	7,143	\$	7,645	0.19	\$	8,026
130 - OTHER PAY	\$	386	\$	-	\$	-			
212 - PERS PICK-UP	\$	387	\$	5,777	\$	441		\$	463
213 - PERS/BOND	\$	613	\$	8,335	\$	597		\$	627
216 - PERS OPSRP	\$	787	\$	12,623	\$	963		\$	1,541
220 - FICA WITHHOLDING	\$	397	\$	7,111	\$	562		\$	490
231 - WORKER'S COMP	\$	28	\$	41	\$	27		\$	32
240 - HEALTH INSURANCE	\$	4,343	\$	22,896	\$	4,463		\$	5,157
245 - EMPLOYER PAID TSA	\$	-	\$	900	\$	-			
246 - LIFE & LT DISABILITY INS	\$	23	\$	22	\$	22		\$	23
247 - PFMLI	\$	-	\$	578	\$	44		\$	44
389 - OTHER PROF/TECH SERVICES	\$	-	\$	34,494	\$	5,568		\$	5,568
TOTAL 2139-OTHER HEALTH SERVICES	\$	13,293	\$	189,410	\$	20,332	0.19	\$	21,972

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2140

PROGRAM: Psychological Services

1. Program Description:

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

2. Personnel Data:

2.0 Licensed FTE

3. Funding Source:

4. Budgetary Notes:

Services provided to students on IEPs count towards Maintenance of Effort

PSYCH TEST SERVICES	
100 Salaries	212,046
200 Associated PR Costs	126,064
300 Purchased Services	5,487
400 Supplies & Materials	4,000
600 Other	187
TOTAL	347,784

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
2140-PSYCHOLOGICAL SRVS							
111 - LICENSED SALARIES	\$ 253,526	\$ 252,591	\$ 269,831	3.00	\$ 269,831	2.00	\$ 199,435
141 - EXTRA OR EXT DUTY CONTR	\$ 10,594	\$ 12,611	\$ 12,611		\$ 12,611		\$ 12,611
212 - PERS PICK-UP	\$ 13,029	\$ 13,960	\$ 16,947		\$ 16,947		\$ 11,966
213 - PERS/BOND	\$ 20,630	\$ 18,528	\$ 22,963		\$ 22,963		\$ 16,214
216 - PERS OPSRP	\$ 26,493	\$ 30,503	\$ 37,028		\$ 37,028		\$ 39,847
220 - FICA WITHHOLDING	\$ 19,813	\$ 19,857	\$ 21,607		\$ 21,607		\$ 14,951
231 - WORKER'S COMP	\$ 1,053	\$ 926	\$ 1,146		\$ 1,146		\$ 765
240 - HEALTH INSURANCE	\$ 53,172	\$ 55,301	\$ 57,689		\$ 57,689		\$ 39,717
245 - EMPLOYER PAID TSA	\$ 1,800	\$ 1,725	\$ 1,800		\$ 1,800		\$ 909
247 - PFMLI	\$ -	\$ 1,594	\$ 1,695		\$ 1,695		\$ 1,695
313 - STUDENT SERVICES	\$ -	\$ -	\$ 1,170		\$ 1,170		\$ 1,170
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 1,747	\$ 2,089	\$ 3,317		\$ 3,317		\$ 3,317
342 - TRAVEL, OUT OF-DISTRICT	\$ 251	\$ -	\$ 1,000		\$ 1,000		\$ 1,000
410 - SUPPLIES	\$ 4,470	\$ 3,258	\$ 4,000		\$ 4,000		\$ 4,000
470 - COMPUTER SOFTWARE	\$ 645	\$ -	\$ -		\$ -		\$ -
640 - DUES AND FEES	\$ 179	\$ -	\$ 187		\$ 187		\$ 187
TOTAL 2140-PSYCHOLOGICAL SERVICES	\$ 407,402	\$ 412,943	\$ 452,990	3.00	\$ 452,990	2.00	\$ 347,784

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2152

PROGRAM: Speech Pathology Services

1. Program Description:

Activities organized for the identification of students with speech and language disorders; diagnosis and appraisal of specific speech and language disorders, referral for medical or other professional attention necessary to the habilitation of speech and language disorders; provision of required speech habilitation services; and counseling/guidance of students with speech and language disorders, their parents and teachers, as appropriate.

2. Personnel Data:

5.5 Licensed FTE

3. Funding Source:

4. Budgetary Notes:

Services provided to students on IEPs count towards Maintenance of Effort

SPEECH SERVICES	
100 Salaries	483,838
200 Associated PR Costs	309,044
300 Purchased Services	109,762
400 Supplies & Materials	4,186
600 Other	402
TOTAL	907,232

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
2152-SPEECH PATHOLOGY SERVICES							
111 - LICENSED SALARIES	\$ 299,181	\$ 352,894	\$ 350,535	4.00	\$ 365,535	5.50	\$ 481,338
112 - CLASSIFIED SALARIES	\$ 12	\$ 30,664	\$ 34,674	1.00	\$ 19,674		\$ -
121 - SUBSTITUTE LICENSED	\$ 1,106	\$ 342	\$ -		\$ -		\$ -
130 - OTHER PAY	\$ 5,992	\$ 26,249	\$ 750		\$ 750		\$ 750
141 - EXTRA OR EXT DUTY CONTR	\$ 3,250	\$ 1,750	\$ 1,750		\$ 1,750		\$ 1,750
211 - PERS T1/T2	\$ 12,768	\$ 21,948	\$ 15,645		\$ 15,645		\$ 35,542
212 - PERS PICK-UP	\$ 15,583	\$ 19,366	\$ 17,296		\$ 17,296		\$ 25,820
213 - PERS/BOND	\$ 27,399	\$ 33,242	\$ 31,411		\$ 31,411		\$ 39,133
216 - PERS OPSRP	\$ 25,012	\$ 34,969	\$ 37,793		\$ 37,793		\$ 65,510
220 - FICA WITHHOLDING	\$ 23,028	\$ 30,840	\$ 29,557		\$ 29,557		\$ 35,418
231 - WORKER'S COMP	\$ 1,242	\$ 1,272	\$ 1,529		\$ 1,529		\$ 1,857
240 - HEALTH INSURANCE	\$ 73,942	\$ 69,818	\$ 69,544		\$ 69,544		\$ 99,847
245 - EMPLOYER PAID TSA	\$ 2,384	\$ 3,132	\$ 2,698		\$ 2,698		\$ 3,600
246 - LIFE & LT DISABILITY INS	\$ 1	\$ 95	\$ 95		\$ 95		\$ -
247 - PFMLI	\$ -	\$ 2,455	\$ 2,318		\$ 2,318		\$ 2,318
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 2,128	\$ 968	\$ 3,341		\$ 3,341		\$ 3,341
342 - TRAVEL, OUT OF-DISTRICT	\$ 2,296	\$ -	\$ 2,447		\$ 2,447		\$ 2,447
353 - POSTAGE	\$ 16	\$ -	\$ -		\$ -		\$ -
389 - OTHER PROF/TECH SERVICES	\$ 335	\$ 118,902	\$ 3,974		\$ 103,974		\$ 103,974
410 - SUPPLIES	\$ 2,320	\$ 2,977	\$ 3,000		\$ 3,000		\$ 3,000
430 - LIBRARY BOOKS	\$ 1,087	\$ -	\$ 1,087		\$ 1,087		\$ 1,087
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ 670	\$ -		\$ -		\$ -
470 - COMPUTER SOFTWARE	\$ 99	\$ 2,267	\$ 99		\$ 99		\$ 99
640 - DUES AND FEES	\$ -	\$ 99	\$ 402		\$ 402		\$ 402
TOTAL 2152-SPEECH PATH SERVICES	\$ 499,183	\$ 754,919	\$ 609,943	5.00	\$ 709,943	5.50	\$ 907,232

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2191

PROGRAM: Service Direction, Student Support Services

1. Program Description:

Activities concerned with direction and management of student support services; e.g., special education, ESL and at risk programs. Expenditures for the special education director should be recorded here.

2. Personnel Data:

1.00 Licensed FTE

1.00 Classified FTE

0 Administrator FTE now grant funded

3. Funding Source:

4. Budgetary Notes: moved from 2191 per PBAM.

SERVICE DIRECTION	
100 Salaries	192,851
200 Associated PR Costs	129,158
300 Purchased Services	30,151
400 Supplies & Materials	18,266
600 Other	1,638
TOTAL	372,064

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
2191-SPECIAL EDUCATION ADMIN							
111 - LICENSED SALARIES	\$ 71,213	\$ 1,657	\$ 92,978	1.00	\$ 92,978	\$ -	
112 - CLASSIFIED SALARIES	\$ 42,601	\$ 44,105	\$ 47,097	1.00	\$ 47,097	1.00	\$ 52,020
113 - ADMINISTRATORS	\$ 190,628	\$ 238,763	\$ 245,120	1.75	\$ 245,120	1.00	\$ 140,832
121 - SUBSTITUTE LICENSED	\$ -	\$ 269	\$ -		\$ -	\$ -	
130 - OTHER PAY	\$ 1,858	\$ 14,284	\$ -		\$ -	\$ -	
132 - OVERTIME SALARIES	\$ 887	\$ 35	\$ -		\$ -		
141 - EXTRA OR EXT DUTY CONTR	\$ 3,709	\$ -	\$ -		\$ -		
211 - PERS T1/T2	\$ 29,421	\$ 34,874	\$ 39,097		\$ 39,097	\$ 32,617	
212 - PERS PICK-UP	\$ 18,501	\$ 17,426	\$ 22,940		\$ 24,940	\$ 11,450	
213 - PERS/BOND	\$ 29,314	\$ 24,035	\$ 31,084		\$ 31,084	\$ 15,514	
216 - PERS OPSRP	\$ 14,201	\$ 9,980	\$ 17,990		\$ 17,990	\$ 9,989	
220 - FICA WITHHOLDING	\$ 23,338	\$ 22,540	\$ 29,249		\$ 29,249	\$ 14,259	
231 - WORKER'S COMP	\$ 1,237	\$ 1,040	\$ 1,330		\$ 1,330	\$ 1,181	
240 - HEALTH INSURANCE	\$ 54,022	\$ 43,940	\$ 62,792		\$ 62,792	\$ 31,304	
245 - EMPLOYER PAID TSA	\$ 8,552	\$ 10,081	\$ 10,350		\$ 10,350	\$ 9,450	
246 - LIFE & LT DISABILITY INS	\$ 945	\$ 1,059	\$ 1,037		\$ 1,037	\$ 1,101	
247 - PFMLI	\$ -	\$ 1,550	\$ 2,294		\$ 2,294	\$ 2,294	
312 - WORK SHOPS/INSTR PRO IMPR	\$ -	\$ -	\$ 1,384		\$ 1,384	\$ 1,384	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 2,418	\$ 1,639	\$ 3,400		\$ 3,400	\$ 3,400	
342 - TRAVEL, OUT OF-DISTRICT	\$ 6,832	\$ 5,399	\$ 14,682		\$ 14,682	\$ 14,682	
353 - POSTAGE	\$ 44	\$ 8	\$ 200		\$ 200	\$ 200	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 29,552	\$ 10,485		\$ 10,485	\$ 10,485	
410 - SUPPLIES	\$ 2,772	\$ 5,670	\$ 5,000		\$ 5,000	\$ 5,000	
440 - PERIODICALS	\$ 100	\$ 195	\$ 100		\$ 100	\$ 100	
460 - NON-CONSUMABLE MATERIALS	\$ 270	\$ 806	\$ 645		\$ 645	\$ 645	
470 - COMPUTER SOFTWARE	\$ 6,847	\$ 26,623	\$ 12,521		\$ 12,521	\$ 12,521	
640 - DUES AND FEES	\$ 1,290	\$ 1,290	\$ 1,638		\$ 1,638	\$ 1,638	
TOTAL 2191-SPECIAL EDUCATION ADMIN	\$ 511,002	\$ 536,822	\$ 653,414	3.75	\$ 655,414	2.00	\$ 372,064

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2210

PROGRAM: Improvement of Instruction Services

1. Program Description:

Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Includes internal training attended by instructional staff.

2. Personnel Data:

0.6 Licensed FTE

0.50 Classified FTE

Admin FTE grant funded

3. Funding Source:

4. Budgetary Notes:

IMPROVEMENT INSTR	
100 Salaries	102,676
200 Associated PR Costs	109,368
300 Purchased Services	43,008
400 Supplies & Materials	46,326
600 Other	167
TOTAL	301,546

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
2210-INSTRUCTION IMPROVEMENT							
111 - LICENSED SALARIES	\$ 158,214	\$ 411,021	\$ 249,625	2.80	\$ 324,625	0.60	\$ 81,776
112 - CLASSIFIED SALARIES	\$ 26,824	\$ 23,177	\$ 24,593	0.50	\$ 24,593	0.50	\$ 30,668
113 - ADMINISTRATORS	\$ 67,202	\$ 67,956	\$ 73,297	0.50	\$ 73,297		\$ -
121 - SUBSTITUTE LICENSED	\$ 10,139	\$ 10,627	\$ 10,000		\$ 10,000		\$ 10,000
123 - TEMPORARY LICENSED	\$ -	\$ -	\$ -		\$ -		\$ -
130 - OTHER PAY	\$ 5,034	\$ 4,767	\$ -		\$ -		
141 - EXTRA OR EXT DUTY CONTR	\$ 468	\$ 504	\$ 504		\$ 504		\$ 504
211 - PERS T1/T2	\$ 24,075	\$ 29,652	\$ 15,647		\$ 16,647		\$ 185
212 - PERS PICK-UP	\$ 14,729	\$ 29,413	\$ 20,824		\$ 25,824		\$ 10,380
213 - PERS/BOND	\$ 23,489	\$ 41,122	\$ 28,216		\$ 35,216		\$ 14,297
216 - PERS OPSRP	\$ 10,980	\$ 40,142	\$ 32,639		\$ 45,639		\$ 34,405
220 - FICA WITHHOLDING	\$ 20,111	\$ 37,632	\$ 26,550		\$ 33,550		\$ 13,226
231 - WORKER'S COMP	\$ 1,069	\$ 1,193	\$ 1,240		\$ 1,240		\$ 1,064
240 - HEALTH INSURANCE	\$ 43,065	\$ 96,178	\$ 61,066		\$ 72,066		\$ 31,411
245 - EMPLOYER PAID TSA	\$ 4,332	\$ 7,020	\$ 5,220		\$ 5,220		\$ 2,247
246 - LIFE & LT DISABILITY INS	\$ 407	\$ 327	\$ 317		\$ 317		\$ 72
247 - PFMLI	\$ -	\$ 2,911	\$ 2,082		\$ 2,082		\$ 2,082
312 - WORK SHOPS/INSTR PRO IMPR		\$ 5,130	\$ 6,000		\$ 6,000		\$ 6,000
318 - STAFF DVLPMNT-NONINSTRUC	\$ 1,058	\$ -	\$ 1,058		\$ 1,058		\$ -
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 2,092	\$ 2,598	\$ 2,000		\$ 2,000		\$ 2,000
342 - TRAVEL, OUT OF-DISTRICT	\$ 38,775	\$ 3,725	\$ 3,000		\$ 35,008		\$ 35,008
343 - TRAVEL, STUDNTS, OUT DIST	\$ -	\$ -	\$ -		\$ -		\$ -
389 - OTHER PROF/TECH SERVICES	\$ 26,071	\$ 21,946	\$ 24,386		\$ 12,386		
392 - STAFF EVENTS & INSERVICE	\$ -	\$ -	\$ -		\$ -		
410 - SUPPLIES	\$ 5,915	\$ 4,057	\$ 7,326		\$ 7,326		\$ 7,326
419 - INTERVENTIONS MATERIALS	\$ 25,702	\$ 245	\$ 6,000		\$ 6,000		\$ 6,000
470 - COMPUTER SOFTWARE	\$ 32,899	\$ -	\$ 2,000		\$ 26,000		\$ 26,000
480 - COMPUTER HARDWARE	\$ -	\$ -	\$ -		\$ -		\$ 7,000
640 - DUES AND FEES	\$ 167	\$ 50	\$ 167		\$ 167		\$ 167
TOTAL 2210-IMPROVEMENT OF INSTRUCT	\$ 542,818	\$ 841,393	\$ 603,757	3.80	\$ 766,764	1.10	\$ 321,818

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2212

PROGRAM: Curriculum Development

1. Program Description:

Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Historical information only

IMPROVEMENT INSTR	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	0

					24-25					
	22-23 Actuals		23-24 Actuals		24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed	
2212-INST/CURR DEVELOPMENT										
112 - CLASSIFIED SALARIES	\$ -	\$	-	\$	-	0.00	\$ -	0.00	\$	-
121 - SUBSTITUTE LICENSED	\$ -	\$	-	\$	-		\$ -		\$	-
130 - OTHER PAY	\$ 226	\$	-	\$	-		\$ -		\$	-
211 - PERS T1/T2	\$ -	\$	-	\$	-		\$ -		\$	-
212 - PERS PICK-UP	\$ 1	\$	-	\$	-		\$ -		\$	-
213 - PERS/BOND	\$ 2	\$	-	\$	-		\$ -		\$	-
216 - PERS OPSRP	\$ 3	\$	-	\$	-		\$ -		\$	-
220 - FICA WITHHOLDING	\$ 17	\$	-	\$	-		\$ -		\$	-
231 - WORKER'S COMP	\$ 1	\$	-	\$	-		\$ -		\$	-
240 - HEALTH INSURANCE	\$ -	\$	-	\$	-		\$ -		\$	-
245 - EMPLOYER PAID TSA	\$ -	\$	-	\$	-		\$ -		\$	-
246 - LIFE & LT DISABILITY INS	\$ 0	\$	-	\$	-		\$ -		\$	-
324 - RENTALS	\$ -	\$	-	\$	-		\$ -		\$	-
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 435	\$	-	\$	-		\$ -		\$	-
342 - TRAVEL, OUT OF-DISTRICT	\$ 697	\$	-	\$	-		\$ -		\$	-
389 - OTHER PROF/TECH SERVICES	\$ -	\$	-	\$	-		\$ -		\$	-
410 - SUPPLIES	\$ 868	\$	41	\$	-		\$ -		\$	-
420 - TEXTBOOKS	\$ -	\$	-	\$	-		\$ -		\$	-
460 - NON-CONSUMABLE MATERIALS	\$ 2,208	\$	-	\$	-		\$ -		\$	-
470 - COMPUTER SOFTWARE	\$ 4,370	\$	-				\$ -		\$	-
TOTAL 2212-INSTRUCT CURRICULUM DEV	\$ 8,830	\$	41	\$	-	0.00	\$ -	0.00	\$	-

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100
FUNCTION: 2218
PROGRAM: Accreditation

1. Program Description:

Activities for improving instruction not classified elsewhere.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Historical information only

IMPROVEMENT INSTR	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	0

					24-25					
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed			
2218-ACCREDITATION										
640 - DUES AND FEES	\$ -	\$ 4,000	\$ -		\$ -		\$ -			
TOTAL 2218-ACCREDITATION	\$ -	\$ 4,000	\$ -	0.00	\$ -	0.00	\$ -			

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2219

PROGRAM: Other Improvement of Instruction Services

1. Program Description:

Activities for improving instruction not classified elsewhere.

2. Personnel Data:

.50 Administrative FTE

3. Funding Source:

4. Budgetary Notes:

Funds .Director of Equity and Family Partnerships organizational change and grant funded.

LIBRARY	
100 Salaries	0
200 Associated PR Costs	444
300 Purchased Services	3,700
400 Supplies & Materials	8,022
600 Other	1,900
TOTAL	14,066

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
2219-OTH IMPROVEMENT OF INSTRUCTION							
112 - CLASSIFIED SALARIES	\$ 14	\$ 27	\$ -	0.00	\$ -	0.00	\$ -
113 - ADMINISTRATORS	\$ 94,083	\$ 95,965	\$ 74,030	0.50	\$ 74,030	0.00	\$ -
121 - SUBSTITUTE LICENSED	\$ 402	\$ 103	\$ -		\$ -		\$ -
130 - OTHER PAY	\$ 2,368	\$ 1,182	\$ -		\$ -		\$ -
132 - OVERTIME SALARIES	\$ 262	\$ 382	\$ -		\$ -		\$ -
211 - PERS T1/T2	\$ 14,539	\$ 15,337	\$ 11,808		\$ 11,808		\$ -
212 - PERS PICK-UP	\$ 5,799	\$ 5,843	\$ 4,442		\$ 4,442		\$ -
213 - PERS/BOND	\$ 9,192	\$ 7,917	\$ 6,019		\$ 6,019		\$ -
216 - PERS OPSRP	\$ 219	\$ 161	\$ -		\$ -		\$ -
220 - FICA WITHHOLDING	\$ 7,389	\$ 7,443	\$ 5,663		\$ 5,663		\$ -
231 - WORKER'S COMP	\$ 383	\$ 336	\$ 254		\$ 254		\$ -
240 - HEALTH INSURANCE	\$ 13,226	\$ 13,432	\$ 9,912		\$ 9,912		\$ -
245 - EMPLOYER PAID TSA	\$ 3,789	\$ 3,785	\$ 2,700		\$ 2,700		\$ -
246 - LIFE & LT DISABILITY INS	\$ 443	\$ 391	\$ 271		\$ 271		\$ -
247 - PFMLI	\$ -	\$ 490	\$ 444		\$ 444		\$ 444
324 - RENTALS	\$ -	\$ -	\$ -		\$ -		\$ -
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 485	\$ 680	\$ 700		\$ 700		\$ 700
342 - TRAVEL, OUT OF-DISTRICT	\$ 5,241	\$ 1,969	\$ 2,000		\$ 2,000		\$ 2,000
353 - POSTAGE	\$ 115	\$ -	\$ -		\$ -		\$ -
355 - PRINTING AND BINDING	\$ 2,486	\$ -	\$ 1,000		\$ 1,000		\$ 1,000
389 - OTHER PROF/TECH SERVICES	\$ 100	\$ 245	\$ -		\$ -		\$ -
410 - SUPPLIES	\$ 5,582	\$ 3,905	\$ 8,022		\$ 8,022		\$ 8,022
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ 255	\$ -		\$ -		\$ -
640 - DUES AND FEES	\$ 1,720	\$ 1,252	\$ 1,900		\$ 1,900		\$ 1,900
TOTAL 2219-OTHER IMPROVE OF INSTRUCT	\$ 167,838	\$ 161,102	\$ 129,164	0.50	\$ 129,164	0.00	\$ 14,066

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2222

PROGRAM: Library/Media Center

1. Program Description:

Activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials; and networking with other entities to offer a wide array of these materials to students and staff.

2. Personnel Data:

.50 Licensed FTE
6.63 Classified FTE

3. Funding Source:

4. Budgetary Notes:

LIBRARY	
100 Salaries	320,742
200 Associated PR Costs	233,591
300 Purchased Services	353
400 Supplies & Materials	52,985
600 Other	50
TOTAL	607,721

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
2222-SCHOOL LIBRARY SERVICES							
111 - LICENSED SALARIES	\$ 28,298	\$ 38,325	\$ 41,201	0.50	\$ 41,201	0.50	\$ 44,368
112 - CLASSIFIED SALARIES	\$ 241,082	\$ 252,511	\$ 240,372	5.75	\$ 275,533	6.63	\$ 276,374
121 - SUBSTITUTE LICENSED	\$ 70	\$ 297	\$ -		\$ -		\$ -
122 - SUBSTITUTE CLASSIFIED	\$ 7,920	\$ 4,182	\$ -		\$ -		\$ -
130 - OTHER PAY	\$ 459	\$ 235	\$ -		\$ -		\$ -
132 - OVERTIME SALARIES		\$ 237	\$ -		\$ -		\$ -
211 - PERS T1/T2	\$ 10,760	\$ 12,346	\$ 12,286		\$ 12,286		\$ -
212 - PERS PICK-UP	\$ 15,566	\$ 16,798	\$ 16,333		\$ 18,333		\$ 18,204
213 - PERS/BOND	\$ 24,737	\$ 22,976	\$ 22,131		\$ 25,131		\$ 18,900
216 - PERS OPSRP	\$ 23,194	\$ 26,972	\$ 25,589		\$ 29,589		\$ 25,609
220 - FICA WITHHOLDING	\$ 18,480	\$ 19,673	\$ 20,825		\$ 22,825		\$ 47,231
231 - WORKER'S COMP	\$ 1,131	\$ 1,061	\$ 1,042		\$ 1,042		\$ 23,016
240 - HEALTH INSURANCE	\$ 91,715	\$ 98,496	\$ 78,896		\$ 88,896		\$ 1,274
245 - EMPLOYER PAID TSA	\$ 361	\$ 450	\$ 450		\$ 450		\$ 96,494
246 - LIFE & LT DISABILITY INS	\$ 843	\$ 726	\$ 656		\$ 656		\$ 463
247 - PFMLI	\$ -	\$ 1,717	\$ 1,633		\$ 1,633		\$ 767
310 - INSTR PROF TECH SERVICES	\$ -	\$ -	\$ 153		\$ 153		\$ 1,633
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 256.41	\$ 377	\$ 200		\$ 200		\$ 153
342 - TRAVEL, OUT OF-DISTRICT	\$ 42.05	\$ 1,027	\$ -		\$ -		\$ 200
389 - OTHER PROF/TECH SERVICES	\$ -	\$ -	\$ -		\$ -		\$ -
410 - SUPPLIES	\$ 4,811	\$ 6,758	\$ 5,353		\$ 5,353		\$ 5,353
420 - TEXTBOOKS	\$ 368	\$ 709	\$ 2,099		\$ 2,099		\$ 2,099
430 - LIBRARY BOOKS	\$ 28,740	\$ 15,182	\$ 15,892		\$ 15,892		\$ 27,892
440 - PERIODICALS	\$ 4,848	\$ 2,454	\$ 5,343		\$ 5,343		\$ 5,343
460 - NON-CONSUMABLE MATERIALS	\$ 1,609	\$ 3,071	\$ 1,572		\$ 1,572		\$ 1,572
470 - COMPUTER SOFTWARE	\$ 8,432	\$ 8,148	\$ 10,726		\$ 10,726		\$ 10,726
640 - DUES AND FEES	\$ 46	\$ 104	\$ 50		\$ 50		\$ 50
TOTAL 2222-SCHOOL LIBRARY SERVICES	\$ 513,767	\$ 534,831	\$ 502,802	6.25	\$ 558,963	7.13	\$ 607,721

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2223

PROGRAM: Multimedia Services

1. Program Description:

Activities such as selecting, acquiring, preparing, maintaining and circulating to instruction and administrative staff all multimedia equipment and materials.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

LIBRARY	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	9,671
600 Other	0
TOTAL	9,671

					24-25							
	22-23 Actuals		23-24 Actuals		24-25 Adopted		ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed		
2223-MULTIMEDIA SERVICES												
410 - SUPPLIES	\$	-	\$	-	\$	1,259		\$	1,259	\$	1,259	
460 - NON-CONSUMABLE MATERIALS	\$	-	\$	-	\$	5,412		\$	5,412	\$	5,412	
470 - COMPUTER SOFTWARE	\$	2,473	\$	2,653	\$	3,000		\$	3,000	\$	3,000	
TOTAL 2223-MULTIMEDIA SERVICES	\$	2,473	\$	2,653	\$	9,671	0.00	\$	9,671	0.00	\$	9,671

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2230

PROGRAM: Assessment and Testing

1. Program Description:

Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

LIBRARY	
100 Salaries	20,000
200 Associated PR Costs	143
300 Purchased Services	0
400 Supplies & Materials	64,015
600 Other	0
TOTAL	84,158

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
2230-ASSESSMENT & TESTING							
112 - CLASSIFIED SALARIES	\$ 20	\$ -	\$ -	0.00	\$ 38,000	0.00	\$ -
121 - SUBSTITUTE LICENSED	\$ 1,111	\$ 578	\$ -		\$ -		\$ -
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ 371	\$ -		\$ -		\$ -
130 - OTHER PAY	\$ 48,503	\$ 43,941	\$ 20,000		\$ 20,000		\$ 20,000
132 - OVERTIME SALARIES	\$ 333	\$ -	\$ -		\$ -		\$ -
211 - PERS T1/T2	\$ 3,456	\$ 5,298	\$ 2,500		\$ 2,500		\$ -
212 - PERS PICK-UP	\$ 896	\$ 423	\$ 1,200		\$ 1,200		\$ -
213 - PERS/BOND	\$ 3,457	\$ 3,453	\$ 1,662		\$ 3,162		\$ -
216 - PERS OPSRP	\$ 1,686	\$ 901	\$ 500		\$ 5,000		\$ -
220 - FICA WITHHOLDING	\$ 3,816	\$ 3,432	\$ 1,530		\$ 1,530		\$ -
231 - WORKER'S COMP	\$ 211	\$ 163	\$ 22		\$ 22		\$ 23
240 - HEALTH INSURANCE	\$ 2	\$ -	\$ -		\$ 19,500		\$ -
245 - EMPLOYER PAID TSA	\$ 1	\$ 1	\$ -		\$ -		\$ -
246 - LIFE & LT DISABILITY INS	\$ 2	\$ -	\$ -		\$ -		\$ -
247 - PFMLI	\$ -	\$ 269	\$ 120		\$ 120		\$ 120
410 - SUPPLIES	\$ 500	\$ -	\$ 500		500.0		\$ 500
420 - TEXTBOOKS	\$ -	\$ -	\$ -		36514.9		\$ 36,515
470 - COMPUTER SOFTWARE	\$ 26,397	\$ 3,948	\$ 27,000		\$ 27,000		\$ 27,000
TOTAL 2230-ASSESSMENT & TESTING	\$ 90,392	\$ 62,778	\$ 55,034	0.00	\$ 155,049	0.00	\$ 84,158

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2240

PROGRAM: Instructional Staff Development

1. Program Description:

Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. This function is for staff development that is related to instruction and includes external training attended by instructional staff.

STAFF DEVELOPMENT	
100 Salaries	10,136
200 Associated PR Costs	0
300 Purchased Services	43,181
400 Supplies & Materials	4,960
600 Other	2,015
TOTAL	60,292

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Supplemental activities are provided by Title II-A

	24-25							
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed	
2240-PROFESSIONAL DVL MNT-STAFF								
111 - LICENSED SALARIES	\$ 212,942	\$ 9,212	\$ 335,665	3.60	\$ 15,665	0.00	\$ -	
112 - CLASSIFIED SALARIES	\$ 39	\$ 510	\$ -	0.00	\$ -	0.00	\$ -	
121 - SUBSTITUTE LICENSED	\$ 24,498	\$ 19,764	\$ 20,000		\$ 20,000		\$ -	
122 - SUBSTITUTE CLASSIFIED	\$ 163	\$ 218	\$ -		\$ -		\$ 20,000	
130 - OTHER PAY	\$ 85,784	\$ 60,921	\$ 13,000		\$ 28,000		\$ 13,000	
132 - OVERTIME SALARIES	\$ 31	\$ -	\$ -		\$ -		\$ 15,000	
141 - EXTRA OR EXT DUTY CONTR	\$ 24,288	\$ 5,459	\$ 11,691		\$ 11,691		\$ 11,691	
211 - PERS T1/T2	\$ 25,538	\$ 2,737	\$ 31,892		\$ 3,892		\$ 695	
212 - PERS PICK-UP	\$ 19,011	\$ 4,051	\$ 21,621		\$ 3,621		\$ 470	
213 - PERS/BOND	\$ 30,646	\$ 4,499	\$ 29,297		\$ 3,297		\$ 726	
216 - PERS OPSRP	\$ 19,006	\$ 6,973	\$ 21,029		\$ 4,029		\$ 1,185	
220 - FICA WITHHOLDING	\$ 26,251	\$ 7,172	\$ 27,567		\$ 2,567		\$ 1,281	
231 - WORKER'S COMP	\$ 1,404	\$ 341	\$ 2,310		\$ 2,310		\$ 71	
240 - HEALTH INSURANCE	\$ 34,390	\$ 1,950	\$ 42,335		\$ 3,335		\$ 1,390	
245 - EMPLOYER PAID TSA	\$ 2,428	\$ 255	\$ 3,210		\$ 3,210		\$ 62	
246 - LIFE & LT DISABILITY INS	\$ 12	\$ 2	\$ -		\$ -		\$ -	
247 - PFMLI	\$ -	\$ 543	\$ 2,162		\$ 2,162		\$ 2,162	
249 - TUITION REIMBURSEMENT	\$ -	\$ 49,791	\$ 10,000		\$ 10,000		\$ 10,000	
310 - INSTR PROF TECH SERVICES	\$ -	\$ 180	\$ 334		\$ 334		\$ 334	
312 - WORK SHOPS/INSTR PRO IMPR	\$ 13,620	\$ 15,305	\$ 15,301		\$ 15,301		\$ 15,301	
314 - PROF DEV TUITION REIMB	\$ 53,370	\$ -	\$ -		\$ -			
315 - MGMT SVS / CONSUL - INSTR	\$ -	\$ -	\$ 10,000		\$ 10,000		\$ 10,000	
318 - STAFF DVLPMNT-NONINSTRUC	\$ -	\$ -	\$ 9		\$ 9		\$ 9	
324 - RENTALS	\$ -	\$ -	\$ -		\$ -		\$ 852	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 893	\$ 4,138	\$ 852		\$ 852			
342 - TRAVEL, OUT OF-DISTRICT	\$ 20,641	\$ 20,552	\$ 16,517		\$ 16,517		\$ 16,517	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ -	\$ 168		\$ 168		\$ 168	
410 - SUPPLIES	\$ 16,249	\$ 13,622	\$ 16,503		\$ 16,503		\$ 4,503	
415 - FUEL (VEHICLE)	\$ 132	\$ -	\$ 100		\$ 100		\$ 100	
419 - INTERVENTIONS MATERIALS	\$ -	\$ 707	\$ -		\$ -			
420 - TEXTBOOKS	\$ -	\$ -	\$ 157		\$ 157		\$ 157	
440 - PERIODICALS	\$ 100	\$ -	\$ 200		\$ 200		\$ 200	
640 - DUES AND FEES	\$ 2,748	\$ 1,576	\$ 2,015		\$ 2,015		\$ 2,015	
TOTAL 2240-PROFESSIONAL DEVELOPMENT	\$ 614,184	\$ 230,478	\$ 633,935	3.60	\$ 175,935	0.00	\$ 127,889	
2242-PROFESSIONAL DVL MNT-ADMIN								
314 - PROF DEV TUITION REIMB	\$ 4,311	\$ -	\$ -		\$ -		\$ -	
TOTAL 2242-PROF DEVELOPMENT ADMIN	\$ 4,311	\$ -	\$ -	0.00	\$ -	0.00	\$ -	

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2310

PROGRAM: Board of Education Services

1. Program Description:

Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Includes audit and legal services.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

BOARD OF ED	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	229,701
400 Supplies & Materials	18,416
600 Other	194,653
TOTAL	494,462

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
2310-BOARD OF EDUCATION SERV							
315 - MGMT SVS / CONSUL - INSTR	\$ -	\$ -	\$ 10,000		\$ 10,000		\$ 10,000
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 114	\$ -	\$ 114		\$ 114		\$ 114
342 - TRAVEL, OUT OF-DISTRICT	\$ 8,793	\$ 7,761	\$ 8,793		\$ 8,793		\$ 8,793
353 - POSTAGE	\$ -		\$ -		\$ -		
354 - ADVERTISING	\$ 378	\$ 1,045	\$ 56		\$ 56		\$ 56
355 - PRINTING AND BINDING	\$ -		\$ -		\$ -		
370 - TUITION TO OTHER AGENCIES	\$ -	\$ -	\$ -		\$ -		
381 - AUDIT SERVICES	\$ 40,120	\$ 51,190	\$ 43,162		\$ 43,162		\$ 46,900
382 - LEGAL SERVICES	\$ 7,868	\$ 23,885	\$ 70,769		\$ 70,769		\$ 70,769
384 - NEGOTIATIONS & LABOR LAW	\$ 16,978	\$ 1,667	\$ 28,136		\$ 28,136		\$ 28,136
385 - MGMT SVS/CONSUL-NON INSTR	\$ 44,181	\$ 63,979	\$ 49,704		\$ 49,704		\$ 49,704
388 - ELECTION SERVICES	\$ 60,269	\$ -	\$ 15,229		\$ 15,229		\$ 15,229
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 3,438	\$ -		\$ -		
410 - SUPPLIES	\$ 13,399	\$ 13,529	\$ 18,387		\$ 18,387		\$ 18,387
440 - PERIODICALS	\$ 29	\$ -	\$ 29		\$ 29		\$ 29
470 - COMPUTER SOFTWARE	\$ -	\$ 1,560	\$ -		\$ -		\$ -
640 - DUES AND FEES	\$ 10,181	\$ 9,626	\$ 12,133		\$ 12,133		\$ 12,133
651-LIABILITY INSURANCE	\$ 115,305	\$ 134,714	\$ 129,718		\$ 152,121		\$ 179,503
652-FIDELITY BONDS	\$ 2,682	\$ 2,682	\$ 3,017		\$ 3,017		\$ 3,017
TOTAL 2310-BOARD OF EDUCATION	\$ 320,296	\$ 315,076	\$ 389,247	0.00	\$ 411,650	0.00	\$ 442,770

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2321

PROGRAM: Office of the Superintendent Services

1. Program Description:

Activities performed by the superintendent in the general direction and management of all affairs of the district. Includes all personnel and materials in the office of the chief executive officer.

2. Personnel Data:

1.00 Classified FTE

1.00 Administrative FTE

3. Funding Source:

4. Budgetary Notes:

EXEC ADMIN	
100 Salaries	269,686
200 Associated PR Costs	148,256
300 Purchased Services	65,652
400 Supplies & Materials	8,014
600 Other	2,854
TOTAL	494,462

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
2321-OFFICE OF SUPERINTENDENT							
112 - CLASSIFIED SALARIES	\$ 61,270	\$ 56,539	\$ 72,161	1.00	\$ 72,161	1.00	\$ 82,486
113 - ADMINISTRATORS	\$ 185,982	\$ 172,829	\$ 180,000	1.00	\$ 187,200	1.00	\$ 187,200
121 - SUBSTITUTE LICENSED	\$ -	\$ 1,713	\$ -		\$ -		\$ -
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ 111	\$ -		\$ -		\$ -
130 - OTHER PAY	\$ 1,014	\$ 2,317	\$ -		\$ -		
132 - OVERTIME SALARIES	\$ 3,201	\$ 2,273	\$ -		\$ -		
211 - PERS T1/T2	\$ 30	\$ 26,664	\$ 25,379		\$ 28,879		\$ 43,356
212 - PERS PICK-UP	\$ 14,577	\$ 13,558	\$ 13,708		\$ 15,208		\$ 15,989
213 - PERS/BOND	\$ 23,081	\$ 18,366	\$ 18,574		\$ 20,574		\$ 21,664
216 - PERS OPSRP	\$ 30,348	\$ 7,708	\$ 9,092		\$ 9,092		\$ 15,839
220 - FICA WITHHOLDING	\$ 17,017	\$ 17,829	\$ 17,848		\$ 18,848		\$ 20,263
231 - WORKER'S COMP	\$ 965	\$ 790	\$ 905		\$ 905		\$ 1,022
240 - HEALTH INSURANCE	\$ 40,457	\$ 34,729	\$ 42,219		\$ 27,219		\$ 21,905
245 - EMPLOYER PAID TSA	\$ 8,853	\$ 5,603	\$ 9,000		\$ 9,000		\$ 6,060
246 - LIFE & LT DISABILITY INS	\$ 898	\$ 700	\$ 762		\$ 762		\$ 787
247 - PFMLI	\$ -	\$ 1,248	\$ 1,371		\$ 1,371		\$ 1,371
315 - MGMT SVS / CONSUL - INSTR	\$ 3,153	\$ 1,295	\$ 6,006		\$ 6,006		\$ 6,006
318 - STAFF DVLP MNT-NONINSTRUC	\$ -		\$ -		\$ -		\$ -
324 - RENTALS	\$ -	\$ -	\$ -		\$ -		\$ -
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 445	\$ 2,543	\$ 383		\$ 383		\$ 383
342 - TRAVEL, OUT OF-DISTRICT	\$ 13,466	\$ 2,411	\$ 16,469		\$ 16,469		\$ 16,469
343 - TRAVEL, STUDNTS, OUT DIST	\$ -		\$ -		\$ -		
351 - TELEPHONE	\$ -		\$ -		\$ -		
353 - POSTAGE	\$ -		\$ -		\$ -		
355 - PRINTING AND BINDING	\$ 893	\$ 938	\$ 1,520		\$ 1,520		\$ 1,520
370 - TUITION TO OTHER AGENCIES	\$ (75)		\$ -		\$ -		\$ 26,000
385 - MGMT SVS/CONSUL-NON INSTR	\$ 24,000	\$ 29,266	\$ 32,000		\$ 32,000		
389 - OTHER PROF/TECH SERVICES	\$ 900	\$ 3,030	\$ -		\$ -		
392 - STAFF EVENTS & INSERVICE	\$ 20,972	\$ 18,289	\$ 15,274		\$ 15,274		\$ 15,274
410 - SUPPLIES	\$ 9,853	\$ 13,784	\$ 10,000		\$ 10,000		\$ -
440 - PERIODICALS	\$ 497	\$ 378	\$ 429		\$ 429		\$ 429
460 - NON-CONSUMABLE MATERIALS	\$ 937	\$ 707	\$ 1,585		\$ 1,585		\$ 7,585
640 - DUES AND FEES	\$ 1,290	\$ 1,307	\$ 2,854		\$ 2,854		\$ 2,854
TOTAL OFFICE OF SUPERINTENDENT	\$ 464,026	\$ 436,925	\$ 477,538	2.00	\$ 477,738	2.00	\$ 494,462

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2410

PROGRAM: Office of the Principal Services

1. Program Description:

Activities concerned with directing and managing the operation of a particular school. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instruction activities with instructional activities of the district.

2. Personnel Data:

18.81 Classified FTE

14.50 Administrative FTE

3. Funding Source:

4. Budgetary Notes:

OFFICE OF PRINCIPAL	
100 Salaries	2,681,955
200 Associated PR Costs	1,764,710
300 Purchased Services	50,241
400 Supplies & Materials	169,478
600 Other	19,261
TOTAL	4,685,645

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
2410-OFFICE OF THE PRINCIPAL							
112 - CLASSIFIED SALARIES	\$ 552,816	\$ 531,367	\$ 615,167	16.81	\$ 655,167	18.81	\$ 733,524
113 - ADMINISTRATORS	\$ 1,672,452	\$ 1,721,436	\$ 1,859,612	14.60	\$ 1,859,612	14.50	\$ 1,918,432
121 - SUBSTITUTE LICENSED	\$ 603	\$ 27,438	\$ -		\$ -		
122 - SUBSTITUTE CLASSIFIED	\$ 14,647	\$ 48,030	\$ 10,000		\$ 20,000		\$ 20,000
130 - OTHER PAY	\$ 15,186	\$ 19,915	\$ 10,000		\$ 10,000		\$ 10,000
132 - OVERTIME SALARIES	\$ 2,935	\$ 4,792	\$ -		\$ -		\$ -
211 - PERS T1/T2	\$ 87,792	\$ 79,928	\$ 79,781		\$ 101,781		\$ 151,240
212 - PERS PICK-UP	\$ 127,209	\$ 134,677	\$ 147,050		\$ 134,050		\$ 141,818
213 - PERS/BOND	\$ 202,897	\$ 184,206	\$ 199,253		\$ 199,253		\$ 210,282
216 - PERS OPSRP	\$ 190,605	\$ 231,798	\$ 255,729		\$ 235,729		\$ 369,217
220 - FICA WITHHOLDING	\$ 168,292	\$ 175,389	\$ 187,489		\$ 187,489		\$ 193,995
231 - WORKER'S COMP	\$ 11,483	\$ 8,284	\$ 8,772		\$ 8,772		\$ 10,085
240 - HEALTH INSURANCE	\$ 548,509	\$ 566,406	\$ 583,447		\$ 583,447		\$ 585,769
245 - EMPLOYER PAID TSA	\$ 72,814	\$ 78,572	\$ 78,840		\$ 78,840		\$ 78,300
246 - LIFE & LT DISABILITY INS	\$ 9,807	\$ 8,181	\$ 8,678		\$ 8,678		\$ 9,299
247 - PFMLI	\$ -	\$ 12,122	\$ 14,705		\$ 14,705		\$ 14,705
312 - WORK SHOPS/INSTR PRO IMPR	\$ -		\$ -		\$ -		\$ -
315 - MGMT SVS / CONSUL - INSTR	\$ -		\$ -		\$ -		
319 - OTHER INSTRUCT/PROF/TECH	\$ -	\$ -	\$ -		\$ -		
322 - CONTRACTED REPAIRS	\$ 3,046	\$ 2,022	\$ 3,120		\$ 3,120		\$ 3,120
324 - RENTALS	\$ 5,318	\$ 3,985	\$ -		\$ -		\$ -
328 - GARBAGE	\$ 3,384	\$ 7,504	\$ 678		\$ 678		\$ 678
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 486	\$ 1,020	\$ 3,658		\$ 3,658		\$ 3,658
342 - TRAVEL, OUT OF-DISTRICT	\$ 5,562	\$ 3,141	\$ 6,377		\$ 6,377		\$ 6,377
353 - POSTAGE	\$ 5,971	\$ 15,919	\$ 8,581		\$ 8,581		\$ 8,581
355 - PRINTING AND BINDING	\$ 988	\$ 387	\$ 1,361		\$ 1,361		\$ 1,361
370 - TUITION TO OTHER AGENCIES	\$ -		\$ -		\$ -		
389 - OTHER PROF/TECH SERVICES	\$ 11,735	\$ 9,050	\$ 25,766		\$ 25,766		\$ 25,766
390 - OTHER PROF/TECH SRVS	\$ -	\$ 4,320	\$ -		\$ -		
392 - STAFF EVENTS & INSERVICE	\$ 558	\$ -	\$ 700		\$ 700		\$ 700
410 - SUPPLIES	\$ 143,990	\$ 158,060	\$ 117,719		\$ 97,719		\$ 117,719
420 - TEXTBOOKS	\$ 3,561	\$ 847	\$ 1,637		\$ 1,637		\$ 1,637
430 - LIBRARY BOOKS	\$ -		\$ -		\$ -		
460 - NON-CONSUMABLE MATERIALS	\$ 32,336	\$ 33,704	\$ 32,017		\$ 32,017		\$ 32,017
470 - COMPUTER SOFTWARE	\$ 17,522	\$ 5,089	\$ 18,105		\$ 18,105		\$ 18,105
480 - COMPUTER HARDWARE	\$ 190	\$ -	\$ -		\$ -		\$ -
540 - DEPR EQUIPMENT (>\$5,000)	\$ 9,485	\$ -	\$ -		\$ -		\$ -
610 - PRINCIPAL PAYMENTS	\$ 4,305	\$ -	\$ -		\$ -		\$ -
621 - REGULAR INTEREST	\$ 64	\$ -	\$ -		\$ -		\$ -
640 - DUES AND FEES	\$ 19,965	\$ 16,822	\$ 19,261		\$ 19,261		\$ 19,261
TOTAL - 2410 OFFICE OF PRINCIPAL	\$ 3,946,509	\$ 4,094,409	\$ 4,297,501	31.41	\$ 4,316,501	33.31	\$ 4,685,645

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2431

PROGRAM: Athletic Director

1. Program Description:

Activities concerned with directing and managing the athletic activities of the district.

2. Personnel Data:

1.00 Administrative FTE

3. Funding Source:

4. Budgetary Notes:

OFFICE OF PRINCIPAL	
100 Salaries	134,093
200 Associated PR Costs	81,253
300 Purchased Services	3,109
400 Supplies & Materials	208
600 Other	1,086
TOTAL	219,749

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
2431-ATHLETIC DIRECTOR							
113 - ADMINISTRATORS	\$ 118,109	\$ 118,680	\$ 128,936	1.00	\$ 128,936	1.00	\$ 134,093
211 - PERS T1/T2	\$ 17,919	\$ 18,929	\$ 20,565		\$ 20,565		\$ 31,056
212 - PERS PICK-UP	\$ 7,023	\$ 5,014	\$ 7,736		\$ 7,736		\$ 8,046
213 - PERS/BOND	\$ 11,119	\$ 9,649	\$ 10,483		\$ 10,483		\$ 10,902
220 - FICA WITHHOLDING	\$ 8,936	\$ 9,056	\$ 9,864		\$ 9,864		\$ 9,849
231 - WORKER'S COMP	\$ 467	\$ 408	\$ 443		\$ 443		\$ 510
240 - HEALTH INSURANCE	\$ 18,894	\$ 13,092	\$ 18,804		\$ 18,804		\$ 19,601
245 - EMPLOYER PAID TSA	\$ 5,400	\$ 900	\$ -		\$ -		
246 - LIFE & LT DISABILITY INS	\$ 562	\$ 327	\$ 371		\$ 371		\$ 516
247 - PFMLI	\$ -	\$ 648	\$ 774		\$ 774		\$ 774
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 18	\$ -	\$ 93		\$ 93		\$ 93
342 - TRAVEL, OUT OF-DISTRICT	\$ 3,251	\$ 688	\$ 3,016		\$ 3,016		\$ 3,016
410 - SUPPLIES	\$ 48	\$ 255	\$ 208		\$ 208		\$ 208
440 - PERIODICALS	\$ -	\$ -	\$ -		\$ -		
640 - DUES AND FEES	\$ 1,086	\$ -	\$ 1,086		\$ 1,086		\$ 1,086
TOTAL 2431-ATHLETIC DIRECTOR	\$ 192,832	\$ 177,647	\$ 202,379	1.00	\$ 202,379	1.00	\$ 219,749

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2510

PROGRAM: Director of Business Support Services

1. Program Description:

Activities concerned with directing and managing the business support services as a group

2. Personnel Data:

1.00 Administrative FTE

3. Funding Source:

4. Budgetary Notes:

OFFICE OF PRINCIPAL	
100 Salaries	153,982
200 Associated PR Costs	91,223
300 Purchased Services	157,300
400 Supplies & Materials	121,000
600 Other	30,000
TOTAL	553,506

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
2510-DIRECTOR OF BUSINESS SUPP							
113 - ADMINISTRATORS	\$ 133,074	\$ 37,496	\$ 151,453	1.00	\$ 151,453	1.00	\$ 153,982
211 - PERS T1/T2	\$ -	\$ 15,540	\$ -		\$ 11,000		\$ -
212 - PERS PICK-UP	\$ 7,984	\$ 2,253	\$ 9,087		\$ 9,087		\$ 9,239
213 - PERS/BOND	\$ 12,642	\$ 3,053	\$ 12,313		\$ 12,313		\$ 12,519
216 - PERS OPSRP	\$ 16,235	\$ 4,923	\$ 19,856		\$ 19,856		\$ 30,766
220 - FICA WITHHOLDING	\$ 9,951	\$ 18,280	\$ 11,586		\$ 11,586		\$ 11,642
231 - WORKER'S COMP	\$ 525	\$ 131	\$ 519		\$ 519		\$ 584
240 - HEALTH INSURANCE	\$ 18,894	\$ 6,357	\$ 19,824		\$ 19,824		\$ 19,601
245 - EMPLOYER PAID TSA	\$ 5,400	\$ 1,800	\$ 5,400		\$ 5,400		\$ 5,400
246 - LIFE & LT DISABILITY INS	\$ 626	\$ 194	\$ 542		\$ 542		\$ 564
247 - PFMLI	\$ -	\$ 406	\$ 909		\$ 909		\$ 909
318 - STAFF DVLPMNT-NONINSTRUC	\$ -	\$ 195	\$ -		\$ -		
324 - RENTALS	\$ 312	\$ -	\$ -		\$ -		
328 - GARBAGE	\$ 493	\$ 1,106	\$ 1,200		\$ 1,200		\$ 1,200
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 139	\$ 208	\$ 100		\$ 100		\$ 100
342 - TRAVEL, OUT OF-DISTRICT	\$ 1,900	\$ 4,200	\$ 2,000		\$ 2,000		\$ 2,000
353 - POSTAGE	\$ 11,290	\$ 16,752	\$ 14,000		\$ 14,000		\$ 14,000
385 - MGMT SVS/CONSUL-NON INSTR	\$ 54,060	\$ 134,299	\$ 10,000		\$ 60,000		\$ 10,000
389 - OTHER PROF/TECH SERVICES	\$ 21,896	\$ 24,844	\$ 130,000		\$ 130,000		\$ 130,000
410 - SUPPLIES	\$ 7,976	\$ 11,422	\$ 500		\$ 500		\$ 500
460 - NON-CONSUMABLE MATERIALS	\$ 95	\$ 7,991	\$ 500		\$ 500		\$ 500
470 - COMPUTER SOFTWARE	\$ 5,850	\$ 5,400	\$ 70,000		\$ 82,914		\$ 120,000
540 - DEPR EQUIPMENT (>\$5,000)	\$ -	\$ 9,032	\$ -		\$ -		
610 - PRINCIPAL PAYMENTS	\$ 1,991				\$ -		
621 - REGULAR INTEREST	\$ 195		\$ -		\$ -		
640 - DUES AND FEES	\$ 28,081	\$ 54,575	\$ 20,000		\$ 30,000		\$ 30,000
670-TAXES-LICENSES-ASSESSMENT	\$ -	\$ 72,380	\$ -		\$ -		\$ -
TOTAL 2150-DIRECTOR OF BUSN SUPPORT	\$ 339,609	\$ 432,836	\$ 479,789	1.00	\$ 563,703	1.00	\$ 553,506

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2520

PROGRAM: Fiscal Services

1. Program Description:

Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

2. Personnel Data:

4.00 Classified FTE

3. Funding Source:

4. Budgetary Notes:

FISCAL SERVICES	
100 Salaries	309,256
200 Associated PR Costs	162,278
300 Purchased Services	11,400
400 Supplies & Materials	3,000
600 Other	0
TOTAL	485,934

					24-25					
	22-23 Actuals		23-24 Actuals		24-25 Adopted	ADOPTED FTE	24-25 Supplem.		25-26 FTE	25-26 Proposed
2520-BUSINESS SERVICES										
112 - CLASSIFIED SALARIES	\$	327,639	\$	336,010	\$	370,612	5.00	\$	370,612	4.00 \$ 309,256
130 - OTHER PAY	\$	-	\$	933	\$	-		\$	-	\$ -
132 - OVERTIME SALARIES	\$	5,312	\$	13,659	\$	-		\$	-	\$ -
211 - PERS T1/T2	\$	9,251	\$	10,170	\$	10,495		\$	10,495	\$ 16,083
212 - PERS PICK-UP	\$	14,690	\$	19,151	\$	21,371		\$	21,371	\$ 17,833
213 - PERS/BOND	\$	23,259	\$	25,658	\$	28,958		\$	28,958	\$ 24,164
214 - PERS ADJUSTMENT	\$	-			\$	-		\$	-	
216 - PERS OPSRP	\$	22,498	\$	33,485	\$	38,070		\$	38,070	\$ 45,509
220 - FICA WITHHOLDING	\$	24,092	\$	25,668	\$	27,248		\$	27,248	\$ 22,737
231 - WORKER'S COMP	\$	1,320	\$	1,212	\$	1,383		\$	1,383	\$ 1,180
240 - HEALTH INSURANCE	\$	62,084	\$	52,297	\$	53,801		\$	53,801	\$ 30,041
245 - EMPLOYER PAID TSA	\$	2,172	\$	1,813	\$	2,353		\$	2,353	\$ 1,752
246 - LIFE & LT DISABILITY INS	\$	1,037	\$	906	\$	981		\$	981	\$ 842
247 - PFMLI	\$	-	\$	1,704	\$	2,137		\$	2,137	\$ 2,137
318 - STAFF DVLPMNT-NONINSTRUC	\$	500	\$	2,600	\$	900		\$	900	\$ 1,400
341 - TRAVEL, LOCAL IN-DISTRICT	\$	-	\$	-	\$	500		\$	500	
342 - TRAVEL, OUT OF-DISTRICT	\$	-	\$	519	\$	5,000		\$	5,000	\$ 10,000
410 - SUPPLIES	\$	8	\$	-	\$	5,000		\$	5,000	
460 - NON-CONSUMABLE MATERIALS	\$	-	\$	-	\$	3,000		\$	3,000	\$ 3,000
621 - REGULAR INTEREST	\$	-	\$	-	\$	-		\$	-	\$ -
TOTAL - 2520 BUSINESS SERVICES	\$	493,861	\$	525,785	\$	571,809	5.00	\$	571,809	4.00 \$ 485,934

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2542

PROGRAM: Care and Upkeep of Building Services

1. Program Description:

Activities concerned with keeping a physical plant clean and ready for daily use. Operating the heating, lighting, and ventilating systems; rental and lease of buildings; are included.

2. Personnel Data:

39.51 Classified FTE
1.00 Managerial FTE

3. Funding Source:

4. Budgetary Notes:

CARE & UPKEEP BLDGS	
100 Salaries	2,176,347
200 Associated PR Costs	1,536,280
300 Purchased Services	1,857,088
400 Supplies & Materials	487,661
500 Capital Outlay	50,000
600 Other	436,281
TOTAL	6,533,657

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
2542-CARE/UPKEEP OF BUILDINGS							
112 - CLASSIFIED SALARIES	\$ 1,542,325	\$ 1,693,347	\$ 1,853,320	39.76	\$ 1,933,320	39.51	\$ 2,012,685
114 - MANAGERIAL-CLASSIFIED	\$ 98,861	\$ 100,838	\$ 118,905	1.00	\$ 118,905	1.00	\$ 123,661
122 - SUBSTITUTE CLASSIFIED	\$ 42,653	\$ 27,770	\$ 40,000		\$ 40,000		\$ 40,000
130 - OTHER PAY	\$ 3,949	\$ 5,089	\$ -		\$ -		\$ -
132 - OVERTIME SALARIES	\$ 13,041	\$ 11,583	\$ -		\$ -		\$ -
211 - PERS T1/T2	\$ 47,309	\$ 35,643	\$ 34,825		\$ 34,825		\$ 53,988
212 - PERS PICK-UP	\$ 80,078	\$ 93,879	\$ 108,682		\$ 158,682		\$ 115,336
213 - PERS/BOND	\$ 127,875	\$ 124,688	\$ 147,264		\$ 157,264		\$ 167,450
216 - PERS OPSRP	\$ 126,520	\$ 175,150	\$ 208,846		\$ 228,846		\$ 347,027
220 - FICA WITHHOLDING	\$ 125,153	\$ 134,509	\$ 145,471		\$ 155,471		\$ 156,999
231 - WORKER'S COMP	\$ 51,910	\$ 43,721	\$ 44,958		\$ 54,958		\$ 53,949
240 - HEALTH INSURANCE	\$ 494,377	\$ 576,200	\$ 585,315		\$ 595,315		\$ 618,574
245 - EMPLOYER PAID TSA	\$ 5,400	\$ 5,400	\$ 5,400		\$ 5,400		\$ 5,400
246 - LIFE & LT DISABILITY INS	\$ 5,897	\$ 5,536	\$ 5,454		\$ 5,454		\$ 6,148
247 - PFMLI	\$ -	\$ 8,919	\$ 11,409		\$ 11,409		\$ 11,409
318 - STAFF DVLPMNT-NONINSTRUC	\$ -	\$ 320	\$ -		\$ -		\$ -
322 - CONTRACTED REPAIRS	\$ 555,254	\$ 567,237	\$ 2,226		\$ 502,226		\$ 577,226
324 - RENTALS	\$ 74,667	\$ 213,055	\$ 137,500		\$ 137,500		\$ 40,000
325 - ELECTRICITY	\$ 466,494	\$ 546,344	\$ 472,106		\$ 521,588		\$ 521,588
326 - FUEL (HEATING)	\$ 359,182	\$ 282,266	\$ 297,620		\$ 317,415		\$ 317,415
327 - WATER AND SEWAGE	\$ 276,080	\$ 314,559	\$ 261,959		\$ 293,340		\$ 293,340
328 - GARBAGE	\$ 93,077	\$ 100,555	\$ 67,761		\$ 107,519		\$ 107,519
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 126	\$ -	\$ -		\$ -		\$ -
342 - TRAVEL, OUT OF-DISTRICT	\$ 540	\$ (1,093)	\$ -		\$ -		\$ -
351 - TELEPHONE	\$ (50)	\$ (190)	\$ -		\$ -		\$ -
353 - POSTAGE	\$ -	\$ 50	\$ -		\$ -		\$ -
383 -ARCHITECT/ENGINEER SERVICES	\$ -	\$ 2,000	\$ -		\$ -		\$ -
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 1,558	\$ -		\$ -		\$ -
410 - SUPPLIES	\$ 162,384	\$ 140,533	\$ 153,685		\$ 153,685		\$ 153,685
411 - SAFETY PROGRAM	\$ -	\$ -	\$ -		\$ -		\$ 41,000
412 - CUSTODIAL SUPPLIES	\$ 160,549	\$ 167,689	\$ 134,468		\$ 134,468		\$ 134,468
414 - PARTS	\$ 43,813	\$ 29,089	\$ 37,262		\$ 37,262		\$ 37,262
415 - FUEL (VEHICLE)	\$ 355	\$ 829	\$ 236		\$ 236		\$ 236
417 - TIRES	\$ 646	\$ 5,836	\$ 3,000		\$ 3,000		\$ 3,000
460 - NON-CONSUMABLE MATERIALS	\$ 105,263	\$ 110,726	\$ 101,751		\$ 101,751		\$ 101,751
470 - COMPUTER SOFTWARE	\$ 16,259	\$ 21,488	\$ 16,259		\$ 16,259		\$ 16,259
520 - BUILDINGS ACQUISITION	\$ -	\$ 17,909	\$ -		\$ -		\$ -
540 - DEPR EQUIPMENT (>\$5,000)	\$ 271,793	\$ 18,653	\$ 60,950		\$ 60,950		\$ 40,000
610 - PRINCIPAL PAYMENTS	\$ 77,734	\$ -			\$ -		\$ -
621 - REGULAR INTEREST	\$ 1,106	\$ -			\$ -		\$ -
640 - DUES AND FEES	\$ 4,682	\$ 3,550	\$ 2,021		\$ 2,021		\$ 2,021
651-LIABILITY INSURANCE	\$ 5,614	\$ 5,248	\$ 4,999		\$ 6,162		\$ 7,272
653-PROPERTY INSURANCE	\$ 265,492	\$ 336,238	\$ 288,227		\$ 361,857		\$ 426,988
TOTAL 2542-CARE/UPKEEP BUILDINGS	\$ 5,706,407	\$ 5,926,720	\$ 5,351,879	40.76	\$ 6,257,089	40.51	\$ 6,533,657

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2546

PROGRAM: Campus Security

1. Program Description:

Activities concerned with maintaining security and safety of school property

2. Personnel Data:

3.0 Classified FTE

3. Funding Source:

4. Budgetary Notes:

Includes utilities district-wide as well as property insurance premiums

MAINTENANCE	
100 Salaries	108,948
200 Associated PR Costs	64,267
300 Purchased Services	2,458
400 Supplies & Materials	0
600 Other	0
TOTAL	175,673

	24-25							
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed	
2546-CAMPUS SECURITY								
112 - CLASSIFIED SALARIES	\$ 84,242	\$ 92,857	\$ 101,091	3.00	\$ 101,091	3.00	\$ 108,948	
132 - OVERTIME SALARIES	\$ 281	\$ 86	\$ -		\$ -			
211 - PERS T1/T2	\$ 5,307	\$ 5,322	\$ 5,684		\$ 5,684		\$ 8,665	
212 - PERS PICK-UP	\$ 2,080	\$ 5,319	\$ 5,829		\$ 5,829		\$ 6,363	
213 - PERS/BOND	\$ 3,293	\$ 7,191	\$ 7,899		\$ 7,899		\$ 8,622	
216 - PERS OPSRP	\$ -	\$ 7,248	\$ 8,065		\$ 8,065		\$ 13,715	
220 - FICA WITHHOLDING	\$ 6,210	\$ 6,782	\$ 7,432		\$ 7,432		\$ 8,113	
231 - WORKER'S COMP	\$ 388	\$ 342	\$ 381		\$ 381		\$ 196	
240 - HEALTH INSURANCE	\$ 34,965	\$ 27,707	\$ 27,707		\$ 27,707		\$ 17,737	
246 - LIFE & LT DISABILITY INS	\$ 250	\$ 202	\$ 238		\$ 238		\$ 272	
247 - PFMLI	\$ -	\$ 532	\$ 583		\$ 583		\$ 583	
310 - INSTR PROF TECH SERVICES	\$ -	\$ -	\$ 2,458		\$ 2,458		\$ 2,458	
470 - COMPUTER SOFTWARE	\$ -	\$ 710	\$ -		\$ -		\$ -	
TOTAL 2546-CAMPUS SECURITY	\$ 137,016	\$ 154,296	\$ 167,367	3.00	\$ 167,367	3.00	\$ 175,673	

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2551

PROGRAM: Student Transportation Service Area Direction

1. Program Description:

Activities pertaining to directing and managing student transportation services.

2. Personnel Data:

1.37 Classified FTE
1.0 Managerial FTE

3. Funding Source:

4. Budgetary Notes:

SERV AREA DIRECTION	
100 Salaries	221,950
200 Associated PR Costs	157,569
300 Purchased Services	0
400 Supplies & Materials	5,160
600 Other	113
TOTAL	384,792

					24-25					
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed			
2551-TRANSPORTATION DIRECTION										
112 - CLASSIFIED SALARIES	\$ 76,085	\$ 82,365	\$ 87,211	1.00	\$ 97,211	1.37	\$ 98,289			
114 - MANAGERIAL-CLASSIFIED	\$ 113,059	\$ 113,059	\$ 113,059	1.00	\$ 118,059	1.00	\$ 123,661			
130 - OTHER PAY	\$ 887	\$ 363	\$ -		\$ -		\$ -			
132 - OVERTIME SALARIES	\$ 4,254	\$ 3,163	\$ -		\$ -		\$ -			
211 - PERS T1/T2	\$ 27,737	\$ 29,447	\$ 29,630		\$ 32,630		\$ 46,733			
212 - PERS PICK-UP	\$ 11,108	\$ 11,736	\$ 11,813		\$ 11,813		\$ 13,087			
213 - PERS/BOND	\$ 17,587	\$ 15,912	\$ 16,006		\$ 16,006		\$ 17,733			
216 - PERS OPSRP	\$ 483	\$ 1,441	\$ 1,456		\$ 1,456		\$ 3,265			
220 - FICA WITHHOLDING	\$ 14,363	\$ 14,686	\$ 15,061		\$ 15,061		\$ 16,114			
231 - WORKER'S COMP	\$ 770	\$ 742	\$ 716		\$ 716		\$ 580			
240 - HEALTH INSURANCE	\$ 44,208	\$ 47,486	\$ 48,218		\$ 50,218		\$ 52,707			
245 - EMPLOYER PAID TSA	\$ 4,950	\$ 5,400	\$ 5,400		\$ 5,400		\$ 5,400			
246 - LIFE & LT DISABILITY INS	\$ 801	\$ 729	\$ 710		\$ 710		\$ 767			
247 - PFMLI	\$ -	\$ 993	\$ 1,181		\$ 1,181		\$ 1,181			
410 - SUPPLIES	\$ -	\$ -	\$ -		\$ -		\$ -			
470 - COMPUTER SOFTWARE	\$ 6,195	\$ -	\$ 5,160		\$ 5,160		\$ 5,160			
652-FIDELITY BONDS	\$ 100	\$ 100	\$ 113		\$ 113		\$ 113			
TOTAL 2551-TRANSPORTATION DIRECTION	\$ 322,587	\$ 327,621	\$ 335,733	2.00	\$ 355,733	2.37	\$ 384,792			

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2552

PROGRAM: Student Transportation Vehicle Operation Services

1. Program Description:

Activities concerned with OPERATING VEHICLES FOR STUDENT TRANSPORTATION. Driving of buses or other student transportation vehicles and liability insurance on student transportation vehicles is included.

2. Personnel Data:

21.15 Classified FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

Transportation for students on IEPs counts towards maintenance of effort

VEHICLE OPERATION	
100 Salaries	991,107
200 Associated PR Costs	718,481
300 Purchased Services	279,122
400 Supplies & Materials	356,438
500 Capital Outlay	0
600 Other	74,756
TOTAL	2,417,905

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
2552-VEHICLE OPERATION							
112 - CLASSIFIED SALARIES	\$ 749,403	\$ 776,544	\$ 779,331	18.87	\$ 919,331	21.15	\$ 956,107
118-FIELD TRIPS	\$ 23,573	\$ 27,602	\$ 5,000		\$ 5,000		\$ 5,000
119-ACTIVITY TRIPS	\$ 37,410	\$ 36,306	\$ 30,000		\$ 30,000		\$ 30,000
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ 422	\$ -		\$ -		\$ -
130 - OTHER PAY	\$ 4,382	\$ 9,310	\$ -		\$ -		\$ -
132 - OVERTIME SALARIES	\$ 36,732	\$ 47,521	\$ -		\$ -		\$ -
211 - PERS T1/T2	\$ 33,397	\$ 29,508	\$ 24,653		\$ 29,653		\$ 43,382
212 - PERS PICK-UP	\$ 46,051	\$ 44,032	\$ 42,214		\$ 50,214		\$ 50,151
213 - PERS/BOND	\$ 72,913	\$ 61,180	\$ 59,231		\$ 69,231		\$ 74,860
216 - PERS OPSRP	\$ 67,024	\$ 75,835	\$ 75,250		\$ 90,250		\$ 129,576
220 - FICA WITHHOLDING	\$ 62,045	\$ 64,940	\$ 57,298		\$ 72,298		\$ 69,453
231 - WORKER'S COMP	\$ 34,151	\$ 30,568	\$ 26,510		\$ 38,510		\$ 33,457
240 - HEALTH INSURANCE	\$ 264,738	\$ 243,085	\$ 244,638		\$ 309,638		\$ 310,451
246 - LIFE & LT DISABILITY INS	\$ 2,642	\$ 2,269	\$ 2,262		\$ 2,262		\$ 2,655
247 - PFMLI	\$ -	\$ 5,066	\$ 4,494		\$ 4,494		\$ 4,494
318 - STAFF DVLP MNT-NONINSTRUC	\$ 1,057	\$ 884	\$ 1,057		\$ 1,057		\$ 1,057
322 - CONTRACTED REPAIRS	\$ 71,480	\$ 94,482	\$ 86,606		\$ 113,606		\$ 113,606
324 - RENTALS	\$ 8,202	\$ 11,521	\$ 9,614		\$ 9,614		\$ -
325 - ELECTRICITY	\$ 4,057	\$ 3,897	\$ 5,450		\$ 5,450		\$ 5,450
326 - FUEL (HEATING)	\$ 3,111	\$ 6,760	\$ 8,211		\$ 8,211		\$ 8,211
327 - WATER AND SEWAGE	\$ 6,890	\$ 1,798	\$ 7,147		\$ 7,147		\$ 7,147
328 - GARBAGE	\$ 1,380	\$ -	\$ 3,228		\$ 3,228		\$ 3,228
331 - REIMB STUDENT TRANSPORT	\$ 72,575	\$ 41,593	\$ 43,099		\$ 43,099		\$ 43,099
332 - NON REIMBURSED STDNT TRAN	\$ 161,435	\$ 115,380	\$ 85,000		\$ 85,000		\$ 85,000
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 1,002	\$ 298	\$ 544		\$ 544		\$ 544
342 - TRAVEL, OUT OF-DISTRICT	\$ 10,908	\$ 11,949	\$ 9,200		\$ 9,200		\$ 9,200
354 - ADVERTISING	\$ 15	\$ 8	\$ 100		\$ 100		\$ 100
355 - PRINTING AND BINDING	\$ 60	\$ 3,420	\$ 500		\$ 500		\$ 500
359 - OTH COMMUNICATION SERVICE	\$ 15	\$ -	\$ 100		\$ 100		\$ 100
389 - OTHER PROF/TECH SERVICES	\$ -	\$ -	\$ -		\$ -		\$ -
390 - OTHER PROF/TECH SRVS	\$ 1,790	\$ 8,533	\$ 1,880		\$ 1,880		\$ 1,880
410 - SUPPLIES	\$ 24,292	\$ 22,940	\$ 21,035		\$ 21,035		\$ 21,035
414 - PARTS	\$ 51,336	\$ 51,431	\$ 46,309		\$ 46,309		\$ 46,309
415 - FUEL (VEHICLE)	\$ 279,840	\$ 249,634	\$ 245,328		\$ 245,328		\$ 245,328
416 - LUBE OIL & GREASE	\$ 6,154	\$ 18,885	\$ 6,442		\$ 6,442		\$ 6,442
417 - TIRES	\$ 31,650	\$ 43,059	\$ 25,000		\$ 25,000		\$ 25,000
418 - BATTERIES	\$ 2,852	\$ 5,528	\$ 4,422		\$ 4,422		\$ 4,422
460 - NON-CONSUMABLE MATERIALS	\$ 6,894	\$ 2,232	\$ 7,132		\$ 7,132		\$ 7,132
470 - COMPUTER SOFTWARE	\$ 770	\$ 7,213	\$ 770		\$ 770		\$ 770
540 - DEPR EQUIPMENT (>\$5,000)	\$ -	\$ 5,783	\$ -		\$ -		\$ -
640 - DUES AND FEES	3,811.89	\$ 2,925	\$ 4,601		\$ 4,601		\$ 4,601
651-LIABILITY INSURANCE	26,554.10	\$ 26,420	\$ 29,873		\$ 29,873		\$ 35,250
653-PROPERTY INSURANCE	24,787.89	\$ 14,919	\$ 27,886		\$ 27,886		\$ 32,905
TOTAL 2552-VEHICLE OPERATION	\$ 2,237,380	\$ 2,205,679	\$ 2,031,414	18.87	\$ 2,328,414	21.15	\$ 2,417,905

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2633

PROGRAM: Public Information Services

1. Program Description:

Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.

2. Personnel Data:

1.0 Managerial FTE

3. Funding Source:

4. Budgetary Notes:

GRANT WRITING	
100 Salaries	115,773
200 Associated PR Costs	74,232
300 Purchased Services	15,261
400 Supplies & Materials	513
600 Other	1,245
TOTAL	207,024

					24-25					
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed			
2633-PUBLIC INFORMATION										
114 - MANAGERIAL-CLASSIFIED	\$ 94,741	\$ 96,636	\$ 104,367	1.00	\$ 111,367	1.00	\$ 115,773			
212 - PERS PICK-UP	\$ 5,685	\$ 5,798	\$ 6,262		\$ 6,262		\$ 6,946			
213 - PERS/BOND	\$ 9,000	\$ 7,857	\$ 8,485		\$ 8,485		\$ 9,412			
216 - PERS OPSRP	\$ 11,558	\$ 12,669	\$ 13,683		\$ 13,683		\$ 23,131			
220 - FICA WITHHOLDING	\$ 6,754	\$ 6,902	\$ 7,984		\$ 7,984		\$ 8,211			
231 - WORKER'S COMP	\$ 379	\$ 339	\$ 363		\$ 363		\$ 444			
240 - HEALTH INSURANCE	\$ 18,894	\$ 19,189	\$ 19,824		\$ 19,824		\$ 19,601			
245 - EMPLOYER PAID TSA	\$ 5,400	\$ 5,400	\$ 5,400		\$ 5,400		\$ 5,400			
246 - LIFE & LT DISABILITY INS	\$ 477	\$ 423	\$ 413		\$ 413		\$ 460			
247 - PFMLI	\$ -	\$ 483	\$ 626		\$ 626		\$ 626			
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ -	\$ 1,200		\$ 1,200		\$ 1,200			
342 - TRAVEL, OUT OF-DISTRICT	\$ 242	\$ -	\$ 615		\$ 615		\$ 615			
353 - POSTAGE	\$ 446	\$ -	\$ 446		\$ 446		\$ 446			
355 - PRINTING AND BINDING	\$ 1,186	\$ 533	\$ 6,000		\$ 6,000		\$ 6,000			
389 - OTHER PROF/TECH SERVICES	\$ 14,375	\$ 10,875	\$ 7,000		\$ 7,000		\$ 7,000			
410 - SUPPLIES	\$ 22	\$ 134	\$ 100		\$ 100		\$ 100			
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ -	\$ 200		\$ 200		\$ 200			
470 - COMPUTER SOFTWARE	\$ 313	\$ 2,318	\$ 213		\$ 213		\$ 213			
640 - DUES AND FEES	\$ 2,044	\$ 1,637	\$ 1,245		\$ 1,245		\$ 1,245			
TOTAL 2633-PPUBLIC INFORMATION	\$ 171,518	\$ 171,193	\$ 184,426	1.00	\$ 191,426	1.00	\$ 207,024			

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2640

PROGRAM: Staff Services

1. Program Description:

Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting.

2. Personnel Data:

2.0 Classified FTE

1.0 Administrative FTE

3. Funding Source:

4. Budgetary Notes:

STAFF SERVICES	
100 Salaries	413,822
200 Associated PR Costs	220,777
300 Purchased Services	67,463
400 Supplies & Materials	66,930
600 Other	21,143
TOTAL	790,135

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
2640-STAFF SERVICES							
112 - CLASSIFIED SALARIES	\$ 123,430	\$ 161,843	\$ 181,094	2.00	\$ 181,094	2.00	\$ 194,840
113 - ADMINISTRATORS	\$ 134,405	\$ 112,647	\$ 146,594	1.00	\$ 146,594	1.00	\$ 153,982
121 - SUBSTITUTE LICENSED	\$ 1,194	\$ 14,017	\$ -		\$ -		\$ -
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ 3,824	\$ -		\$ -		
130 - OTHER PAY	\$ 64,490	\$ 83,580	\$ 40,000		\$ 65,000		\$ 65,000
132 - OVERTIME SALARIES	\$ 7,039	\$ 670	\$ -		\$ -		
141 - EXTRA OR EXT DUTY CONTR	\$ -	\$ -	\$ -		\$ -		
211 - PERS T1/T2	\$ 21,932	\$ 22,868	\$ 23,382		\$ 23,382		\$ 35,662
212 - PERS PICK-UP	\$ 17,303	\$ 18,132	\$ 19,238		\$ 19,238		\$ 20,474
213 - PERS/BOND	\$ 27,718	\$ 25,998	\$ 26,068		\$ 26,068		\$ 27,743
216 - PERS OPSRP	\$ 18,120	\$ 23,527	\$ 22,817		\$ 22,817		\$ 37,414
220 - FICA WITHHOLDING	\$ 24,526	\$ 28,498	\$ 24,529		\$ 24,529		\$ 25,697
231 - WORKER'S COMP	\$ 1,319	\$ 1,488	\$ 1,160		\$ 1,160		\$ 1,315
240 - HEALTH INSURANCE	\$ 61,394	\$ 53,216	\$ 67,277		\$ 67,277		\$ 62,807
245 - EMPLOYER PAID TSA	\$ 6,653	\$ 5,389	\$ 6,600		\$ 6,600		\$ 6,600
246 - LIFE & LT DISABILITY INS	\$ 1,080	\$ 743	\$ 902		\$ 902		\$ 1,141
247 - PFMLI	\$ -	\$ 2,056	\$ 1,924		\$ 1,924		\$ 1,924
310 - INSTR PROF TECH SERVICES	\$ -	\$ 45	\$ -		\$ -		
318 - STAFF DVLP MNT-NONINSTRUC	\$ 195	\$ 546	\$ 2,595		\$ 2,595		\$ 2,595
319 - OTHER INSTRUCT/PROF/TECH	\$ 195	\$ -	\$ 200		\$ 200		\$ 200
324 - RENTALS	\$ 500	\$ 350	\$ -		\$ -		
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 695	\$ 930	\$ 1,000		\$ 1,000		\$ 1,000
342 - TRAVEL, OUT OF-DISTRICT	\$ 6,959	\$ 7,133	\$ 9,000		\$ 9,000		\$ 9,000
353 - POSTAGE	\$ 150	\$ -	\$ 5,088		\$ 5,088		\$ 200
354 - ADVERTISING	\$ 4,373	\$ 1,140	\$ 200		\$ 200		\$ 5,088
355 - PRINTING AND BINDING	\$ 3,028	\$ 486	\$ 662		\$ 662		\$ 662
374 - OTHER TUITION	\$ 560	\$ -	\$ 2,050		\$ 2,050		\$ 2,050
385 - MGMT SVS/CONSUL-NON INSTR	\$ 8,118	\$ 7,306	\$ 50,200		\$ 25,200		\$ 15,200
389 - OTHER PROF/TECH SERVICES	\$ 900	\$ 4,100	\$ 36,580		\$ 36,580		\$ 4,468
390 - OTHER PROF/TECH SRVS	\$ 7,776	\$ 3,775	\$ 12,000		\$ 12,000		\$ 12,000
392 - STAFF EVENTS & INSERVICE	\$ 8,629	\$ 392	\$ 15,000		\$ 15,000		\$ 15,000
410 - SUPPLIES	\$ 14,151	\$ 43,730	\$ 7,196		\$ 7,196		\$ 7,196
440 - PERIODICALS	\$ -	\$ -	\$ -		\$ -		
460 - NON-CONSUMABLE MATERIALS	\$ 1,225	\$ -	\$ 1,525		\$ 1,525		\$ 1,525
470 - COMPUTER SOFTWARE	\$ 53,930	\$ 54,475	\$ 58,209		\$ 58,209		\$ 58,209
480 - COMPUTER HARDWARE	\$ -	\$ -	\$ -		\$ -		
640 - DUES AND FEES	\$ 24,123	\$ 50,497	\$ 21,143		\$ 21,143		\$ 21,143
TOTAL 2640-STAFF SERVICES	\$ 646,110	\$ 733,400	\$ 784,234	3.00	\$ 784,234	3.00	\$ 790,135

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2649

PROGRAM: Other Staff Services

1. Program Description:

Staff Services which cannot be classified elsewhere.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

This is an offset budget cost against the SB849 PERS Unfunded Liability Fund offset to rate of 1.69%

STAFF SERVICES	
100 Salaries	0
200 Associated PR Costs	-512,717
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	-512,717

	24-25							
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed	
2649 - OTHER STAFF SERVICES								
112 - CLASSIFIED SALARIES	\$ -	\$ 1	\$ -	0.00	\$ -	0.00	\$ -	
130 - OTHER PAY	\$ 70,571	\$ 28	\$ -		\$ -		\$ -	
211 - PERS T1/T2	\$ 8,799	\$ 2	\$ -		\$ -		\$ -	
212 - PERS PICK-UP	\$ 12,625	\$ 3	\$ -		\$ -		\$ -	
213 - PERS/BOND	\$ 44,039	\$ 4	\$ -		\$ -		\$ -	
216 - PERS OPSRP	\$ 19,020	\$ 2	\$ -		\$ -		\$ (512,717)	
220 - FICA WITHHOLDING	\$ 6,937	\$ 0	\$ -		\$ -		\$ -	
231 - WORKER'S COMP	\$ 854	\$ 0	\$ -		\$ -		\$ -	
TOTAL 2649-OTHER STAFF SERVICES	\$ 162,844	\$ 39	\$ -	0.00	\$ -	0.00	\$ (512,717)	

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2660

PROGRAM: Technology Services

1. Program Description:

Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

2. Personnel Data:

11.8 Classified FTE
1.0 Managerial FTE

3. Funding Source:

4. Budgetary Notes:

TECHNOLOGY	
100 Salaries	1,057,470
200 Associated PR Costs	651,564
300 Purchased Services	776,469
400 Supplies & Materials	602,099
500 Capital Outlay	0
600 Other	143
TOTAL	3,087,745

	24-25						
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
2660-TECHNOLOGY SERVICES							
111 - LICENSED SALARIES	\$ -	\$ 2,650	\$ -	\$ -	\$ -	\$ -	\$ -
112 - CLASSIFIED SALARIES	\$ 755,676	\$ 811,492	\$ 852,250	12.74	\$ 892,250	11.80	\$ 926,788
114 - MANAGERIAL-CLASSIFIED	\$ 114,067	\$ 116,348	\$ 125,656	1.00	\$ 125,656	1.00	\$ 130,682
130 - OTHER PAY	\$ 229	\$ 793	\$ -	\$ -	\$ -	\$ -	\$ -
132 - OVERTIME SALARIES	\$ 16,570	\$ 11,540	\$ -	\$ -	\$ -	\$ -	\$ -
211 - PERS T1/T2	\$ 15,449	\$ 20,130	\$ 21,214	\$ 21,214	\$ 21,214	\$ 33,036	\$ 33,036
212 - PERS PICK-UP	\$ 51,356	\$ 54,646	\$ 56,684	\$ 56,684	\$ 56,684	\$ 61,284	\$ 61,284
213 - PERS/BOND	\$ 81,314	\$ 73,730	\$ 76,807	\$ 76,807	\$ 76,807	\$ 83,040	\$ 83,040
216 - PERS OPSRP	\$ 92,113	\$ 102,855	\$ 106,418	\$ 106,418	\$ 106,418	\$ 175,575	\$ 175,575
220 - FICA WITHHOLDING	\$ 64,239	\$ 68,911	\$ 72,272	\$ 72,272	\$ 72,272	\$ 77,402	\$ 77,402
231 - WORKER'S COMP	\$ 3,514	\$ 3,283	\$ 3,563	\$ 3,563	\$ 3,563	\$ 4,035	\$ 4,035
240 - HEALTH INSURANCE	\$ 202,273	\$ 207,529	\$ 217,916	\$ 217,916	\$ 217,916	\$ 203,077	\$ 203,077
245 - EMPLOYER PAID TSA	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400
246 - LIFE & LT DISABILITY INS	\$ 3,255	\$ 2,948	\$ 2,871	\$ 2,871	\$ 2,871	\$ 3,046	\$ 3,046
247 - PFMLI	\$ -	\$ 4,526	\$ 5,668	\$ 5,668	\$ 5,668	\$ 5,668	\$ 5,668
316 - DATA PROCESSING SERVICES	\$ 191,884	\$ 197,780	\$ 203,713	\$ 203,713	\$ 203,713	\$ 203,713	\$ 203,713
319 - OTHER INSTRUCT/PROF/TECH	\$ 26,390	\$ 40,640	\$ 10,380	\$ 10,380	\$ 10,380	\$ 10,380	\$ 10,380
322 - CONTRACTED REPAIRS	\$ 80,671	\$ 232,931	\$ 200,766	\$ 200,766	\$ 250,766	\$ 250,766	\$ 250,766
324 - RENTALS	\$ 119,840	\$ 116,434	\$ 124,995	\$ 124,995	\$ 124,995	\$ 125,000	\$ 125,000
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 6,435	\$ 4,742	\$ 4,685	\$ 4,685	\$ 4,685	\$ 4,685	\$ 4,685
342 - TRAVEL, OUT OF-DISTRICT	\$ 2,565	\$ 1,560	\$ 1,607	\$ 1,607	\$ 1,607	\$ 1,607	\$ 1,607
351 - TELEPHONE	\$ 34,455	\$ 26,099	\$ 27,810	\$ 27,810	\$ 27,810	\$ 27,810	\$ 27,810
353 - POSTAGE	\$ 118	\$ 117	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
359 - OTH COMMUNICATION SERVICE	\$ 91,732	\$ 108,695	\$ 88,899	\$ 88,899	\$ 88,899	\$ 88,899	\$ 88,899
389 - OTHER PROF/TECH SERVICES	\$ 40,857	\$ 45,318	\$ 63,459	\$ 63,459	\$ 63,459	\$ 63,459	\$ 63,459
410 - SUPPLIES	\$ 146,064	\$ 118,300	\$ 120,351	\$ 120,351	\$ 120,351	\$ 120,351	\$ 120,351
460 - NON-CONSUMABLE MATERIALS	\$ 6,375	\$ 4,595	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
470 - COMPUTER SOFTWARE	\$ 136,948	\$ 123,537	\$ 146,144	\$ 146,144	\$ 196,144	\$ 196,144	\$ 196,144
480 - COMPUTER HARDWARE	\$ 572,401	\$ 368,037	\$ 470,604	\$ 470,604	\$ 330,604	\$ 280,604	\$ 280,604
540 - DEPR EQUIPMENT (>\$5,000)	\$ -	\$ -	\$ 26,779	\$ 26,779	\$ 26,779	\$ -	\$ -
610 - PRINCIPAL PAYMENTS	\$ 111,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
621 - REGULAR INTEREST	\$ 1,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
640 - DUES AND FEES	\$ -	\$ 139	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143
TOTAL 2660-TECHNOLOGY SERVICES	\$ 2,974,607	\$ 2,875,704	\$ 3,042,203	13.74	\$ 3,042,203	12.80	\$ 3,087,745

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2690

PROGRAM: Other Support Services

1. Program Description:

Central Services not classified elsewhere

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes: Currently SRO contract here. Previously included Parks and Rec department contract payment.

TECHNOLOGY	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	83,500
400 Supplies & Materials	0
600 Other	0
TOTAL	83,500

	24-25							
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed	
2680-TRANSLATION SERVICES								
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 3,697	\$ -		\$ -		\$ -	
TOTAL 2680-TRANSLATION SERVICES	\$ -	\$ 3,697	\$ -	0.00	\$ -	0.00	\$ -	
2690-OTHER SUPPORT SERVICES								
112 - CLASSIFIED SALARIES	\$ 3,637	\$ -	\$ -	0.00	\$ -	0.00	\$ -	
130 - OTHER PAY	\$ 509	\$ -	\$ -		\$ -		\$ -	
211 - PERS T1/T2	\$ 610	\$ -	\$ -		\$ -		\$ -	
212 - PERS PICK-UP	\$ 239	\$ -	\$ -		\$ -		\$ -	
213 - PERS/BOND	\$ 379	\$ -	\$ -		\$ -		\$ -	
220 - FICA WITHHOLDING	\$ 273	\$ -	\$ -		\$ -		\$ -	
231 - WORKER'S COMP	\$ 17	\$ -	\$ -		\$ -		\$ -	
240 - HEALTH INSURANCE	\$ 1,457	\$ -	\$ -		\$ -		\$ -	
246 - LIFE & LT DISABILITY INS	\$ 9	\$ -	\$ -		\$ -		\$ -	
389 - OTHER PROF/TECH SERVICES	\$ 172,010	\$ 221,463	\$ 177,170		\$ 232,040		\$ 83,500	
TOTAL 2690-OTHER SUPPORT SERVICES	\$ 179,140	\$ 221,463	\$ 177,170	0.00	\$ 232,040	0.00	\$ 83,500	

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2700

PROGRAM: Supplemental Retirement Programs

1. Program Description:

Costs associated with a supplemental retirement program provided to both current and prior employees by the district.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

SUPPL RETIREMENT	
100 Salaries	0
200 Associated PR Costs	15,000
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	15,000

	22-23 Actuals		23-24 Actuals		24-25 Adopted		24-25 ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed
2700-SUPP RETIREMENT PROGRAM										
242 - RETIREE VEBA (W/W 116)	\$	-	\$	-	\$	-	\$	-	\$	-
270 - POST RETIREMENT HEALTH BN	\$	9,126	\$	1,897	\$	-	\$	15,000	\$	15,000
TOTAL 270-SUPP RETIREMENT PROGRAM	\$	9,126	\$	1,897	\$	-	0.00	\$ 15,000	0.00	\$ 15,000

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 4150

PROGRAM: Facilities Acquisition & Construction

1. Program Description:

Activities concerned with building acquisition through purchase or construction and building improvements. Initial instalation or extension of service systems, orther built-in euipment and building additions are included.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Historical Information Only

STAFF SERVICES	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	0

					24-25							
	22-23 Actuals		23-24 Actuals		24-25 Adopted	ADOPTED FTE	24-25 Supplem.		25-26 FTE	25-26 Proposed		
4150 - FACILITIES ACQUISITION & CONSTR												
520 - BUILDINGS ACQUISITION	\$	722,731	\$	-	\$	-	\$	-		\$	-	
530 - IMPROVEMENTS OTHER THAN BLDG	\$	74,842	\$	-	\$	-	\$	-		\$	-	
TOTAL 4150-FACILITIES ACQUISITION & CON	\$	797,573	\$	-	\$	-	0.00	\$	-	0.00	\$	-

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 5110

PROGRAM: Debt Service

1. Program Description:

The servicing of the debt of a district

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

QSCB loan payments are recorded here

TRANSFERS OF FUNDS	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	265,073
TOTAL	265,043

	22-23 Actuals		23-24 Actuals		24-25 Adopted		24-25 ADOPTED FTE		24-25 Supplem.	25-26 FTE	25-26 Proposed
5110-LONG TERM DEBT											
610-PRINCIPAL PAYMENTS	\$	245,000	\$	250,000	\$	255,000		\$	255,000	\$	260,000
621-REGULAR INTEREST	\$	19,695	\$	14,918	\$	10,043		\$	10,043	\$	5,070
TOTAL 5110-LONG TERM DEBT	\$	264,695	\$	264,918	\$	265,043	0.00	\$	265,043	0.00	\$ 265,070

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 5200

PROGRAM: Transfers of Funds

1. Program Description:

These are transactions which withdraw money from one fund and place it in another without recourse.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Transfers to:

Fund 292 Classified Tuition Reimbursement Fund

Fund 293 Certified Tuition Reimbursement Fund

Transfer to Biennial Reserve Fund per Board Policy DBDB has been suspended this year

TRANSFERS OF FUNDS	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
700 Fund Modifications	245,000
TOTAL	245,000

					24-25									
	22-23 Actuals		23-24 Actuals		24-25 Adopted		ADOPTED FTE		24-25 Supplem.		25-26 FTE		25-26 Proposed	
5200-TRANSFER OF FUNDS														
710 - FUND TRANSFERS	\$	90,989	\$	-	\$	140,000			\$	140,000			\$	245,000
TOTAL 5200-TRANSFER OF FUNDS	\$	90,989	\$	-	\$	140,000	0.00		\$	140,000	0.00		\$	245,000

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 6110

PROGRAM: Operating Contingency

1. Program Description:

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Budgeted amount to be transferred by school board resolution to the proper expenditure code.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Includes \$500,000 Staffing Contingency for management to utilize in filling positions at start of FY25-26 school year.

Board Policy DBDB directs the superintendent to propose a minimum of one-half of one (0.5%) percent of the General Fund operating revenue, net of the beginning fund balance.

CONTINGENCY	
100 Salaries	
200 Associated PR Costs	
300 Purchased Services	
400 Supplies & Materials	
800 Planned Reserve	819,841
TOTAL	819,841

	22-23 Actuals		23-24 Actuals		24-25 Adopted		24-25 ADOPTED FTE	24-25 Supplem.		25-26 FTE	25-26 Proposed	
6100-CONTINGENCIES												
810 - CONTINGENCY	\$	-	\$	-	\$	302,565		\$	302,565		\$	819,841
TOTAL 6100-CONTINGENCIES	\$	-	\$	-	\$	302,565	0.00	\$	302,565	0.00	\$	819,841

HOOD RIVER COUNTY SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 7000

PROGRAM: Unappropriated Ending Fund Balance

1. Program Description:

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Board Policy DBDB directs the superintendent to annually propose a minimum of five (5.0%) percent of the General Fund operating revenue, net of the beginning fund balance.

END FUND BALANCE	
100 Salaries	
200 Associated PR Costs	
300 Purchased Services	
400 Supplies & Materials	
800 Reserved for Next Year	3,198,413
TOTAL	3,198,413

	24-25							
	22-23 Actuals	23-24 Actuals	24-25 Adopted	ADOPTED FTE	24-25 Supplem.	25-26 FTE	25-26 Proposed	
7000-UNAPPROPRIATED END FUND BAL								
820-Unappropriated End Fund Balance	\$ 5,239,951	\$ -	\$ 3,025,647		\$ 3,025,647		\$ 3,198,413	
TOTAL 7000-UNAPROPR END FUND BALANCE	\$ 5,239,951	\$ -	\$ 3,025,647	0.00	\$ 3,025,647	0.00	\$ 3,198,413	
Grand Total	\$ 62,988,022	\$ 58,999,786	\$ 63,678,845	449.56	\$ 65,828,571	442.23	\$ 66,993,901	

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Special Revenue Funds

National accounting standards define special revenue funds as those with restricted revenues such as grants and reserve funds established for a specific purpose. Hood River County School District special funds are funds 200 – 299. Each of these funds is accounted for separately, and budgeted together for legal appropriation requirements.

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**HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET**

FUND 2XX SPECIAL REVENUE FUNDS

RESOURCES REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 ADOPTED FTE	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED	2025-2026 ADOPTED FTE
FUND 2XX SPECIAL REVENUE								
Local Sources	\$ 1,154,268	\$ 947,072	\$ 2,040,755		\$ 2,040,755	\$ -	\$ -	
Intermediate Sources	\$ 1,605,423	\$ 299,333	\$ 934,388		\$ 2,406,741	\$ -	\$ -	
State Sources	\$ 7,091,174	\$ 8,326,493	\$ 9,914,431		\$ 9,960,081	\$ -	\$ -	
Federal Sources	\$ 8,400,167	\$ 6,765,161	\$ 10,690,753		\$ 9,301,410	\$ -	\$ -	
Interfund Transfers	\$ -	\$ -	\$ 140,000		\$ 80,000	\$ -	\$ -	
Other Revenue	\$ 11,600	\$ -	\$ 10,000		\$ 10,000	\$ -	\$ -	
Beginning Fund Balance	\$ 7,331,053	\$ 7,182,674	\$ 5,153,943		\$ 4,967,721	\$ -	\$ -	
FUND 2XX-SPECIAL FUND TOTAL	\$ 25,593,685	\$ 23,520,733	\$ 28,884,270	0.00	\$ 28,766,709	\$ -	\$ -	0.00

REQUIREMENTS REPORT:	2022-2023 ACTUAL	2023-2024 Adopted	2024-2025 ADOPTED	2024-2025 APPROVED FTE	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED	2025-2026 ADOPTED FTE
FUND 2XX SPECIAL EXPENDITURES								
Salaries	\$ 7,903,634	\$ 7,435,193	\$ 8,051,092	102.01	\$ 7,703,613	\$ -	\$ -	98.17
Benefits	\$ 4,292,889	\$ 4,280,795	\$ 4,637,517		\$ 4,493,180	\$ -	\$ -	
Purchased Services	\$ 2,100,034	\$ 1,439,290	\$ 1,925,319		\$ 2,310,572	\$ -	\$ -	
Supplies & Materials	\$ 3,080,103	\$ 1,828,332	\$ 8,619,067		\$ 7,419,939	\$ -	\$ -	
Capital Outlay	\$ 397,335	\$ 1,194,919	\$ 531,000		\$ 2,218,388	\$ -	\$ -	
Other Objects	\$ 637,016	\$ 603,279	\$ 724,875		\$ 836,091	\$ -	\$ -	
Interfund Transfers	\$ -	\$ 2,005,926	\$ 500,000		\$ -	\$ -	\$ -	
Reserved for Future Expenditures	\$ -	\$ -	\$ -		\$ 2,087,801			
Unappropriated End Fund Balance	\$ 7,182,675	\$ 4,732,999	\$ 3,895,400		\$ 1,697,125	\$ -	\$ -	
FUND 2XX-SPECIAL FUND TOTAL	\$ 25,593,685	\$ 23,520,733	\$ 28,884,270	102.01	\$ 28,766,709	\$ -	\$ -	98.17

**HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET**

FUND 2XX Special Funds		2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2024-2025 Adopt FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 Adopt FTE
REVENUES									
LOCAL REVENUE SOURCES									
R1320	Tuition	\$ -	\$ -	\$ -		\$ -			
R1510	Interest Earned	\$ -	\$ -	\$ 25,000		\$ 25,000			
R1600	Food Services	\$ 314,635	\$ 207,799	\$ 96,000		\$ 96,000			
R1700	Extracurricular Activities	\$ 65,134	\$ 108,897	\$ 66,100		\$ 66,100			
R1920	Private Donations/Contributions	\$ 180,697	\$ 454,596	\$ 404,000		\$ 404,000			
R1960	Expenditure Reimbursement	\$ 149,059	\$ 136,430	\$ -		\$ -			
R1990	Miscellaneous Revenues	\$ 444,744	\$ 39,351	\$ 1,449,655		\$ 1,449,655			
Total Local Revenue Sources		\$ 1,154,268	\$ 947,072	\$ 2,040,755		\$ 2,040,755	\$ -	\$ -	
INTERMEDIATE REVENUE SOURCES									
R2102	Education Service District Rev	\$ 140,147	\$ 161,680	\$ -		\$ -			
R2199	Other Intermediate Sources	\$ 15,000	\$ 50,000	\$ 50,000		\$ -			
R2200	Restricted Revenues	\$ 1,450,276	\$ 87,653	\$ 884,388		\$ 2,406,741			
Total Intermediate Revenue Sources		\$ 1,605,423	\$ 299,333	\$ 934,388		\$ 2,406,741	\$ -	\$ -	
STATE REVENUE SOURCES									
R3102	BASIC SCHOOL SUPPORT/LNCH	\$ 18,562	\$ 17,504	\$ 20,000		\$ 20,000			
R3199	Unrestricted State Aid	\$ 12,445	\$ 59,455	\$ 40,000		\$ 150,000			
R3204	DRIVERS ED STATE REIMB	\$ -	\$ -	\$ -		\$ -			
R3205	Other Restricted Grants In Aid	\$ 399,319	\$ 413,622	\$ 425,000		\$ 425,000			
R3222	SSF TRANSPORTATION EQ REV	\$ 170,816	\$ 160,448	\$ 180,000		\$ 180,000			
R3299	Other Restricted Grants In Aid	\$ 6,490,031	\$ 7,675,464	\$ 9,249,431		\$ 9,185,081			
Total State Revenue Sources		\$ 7,091,174	\$ 8,326,493	\$ 9,914,431		\$ 9,960,081	\$ -	\$ -	
FEDERAL SOURCES									
R4202	AGE 5-21 SCH AGE MEDICAID	\$ 47,300	\$ 75,455	\$ 60,000		\$ 60,000			
R4300	RESTRCTD REV FRM FEDS	\$ 622,034	\$ 281,432	\$ 525,000		\$ 525,000			
R4500	Restricted Fed Rev Thru State	\$ 7,486,342	\$ 3,734,746	\$ 9,905,753		\$ 6,912,410			
R4501	AGE 0-3 EI MEDICAID	\$ 218	\$ 1,564	\$ -		\$ -			
R4502	AGE 3-5 ECSE MEDICAID	\$ 38,432	\$ -	\$ 40,000		\$ 40,000			
R4504	NSLP SCH NUTRITION		\$ 1,343,598			\$ 1,440,000			
R4505	CACFP SCH NUTRITION		\$ 68,666			\$ 164,000			
R4700	Grants in Aid - Intermediate Agencies	\$ -	\$ 1,119,111	\$ -		\$ -			
R4900	Revenue for/on Behalf the district	\$ 205,840	\$ 140,589	\$ 160,000		\$ 160,000			
Total Federal Sources		\$ 8,400,167	\$ 6,765,161	\$ 10,690,753		\$ 9,301,410	\$ -	\$ -	

INTERFUND TRANSFERS

R5200	Interfund Transfers	\$	-	\$	-	\$	140,000	\$	80,000	\$	-	\$	-
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SALE OF FIXED ASSETS

R5305	Sale of Equipment	\$	11,600	\$	-	\$	10,000	\$	10,000				
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Total Sale of Fixed Assets	\$	11,600	\$	-	\$	10,000	\$	10,000	\$	-	\$	-
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SUBTOTAL RESOURCES	\$	18,262,632	\$	16,338,058	\$	23,730,327	\$	23,798,988	\$	-	\$	-
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R5400	Beginning Fund Balance	\$	7,331,053	\$	7,182,674	\$	5,153,943	\$	4,967,721				
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TOTAL RESOURCES	\$	25,593,685	\$	23,520,733	\$	28,884,270	\$	28,766,709	\$	-	\$	-
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**HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET**

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
1111 - ELEMENTARY K-5	\$ 166,192	\$ 424,183	\$ 1,720,380	2.26	\$ 2,199,880	\$ -	\$ -	3.45
111 - LICENSED SALARIES	\$ -	\$ 146,570	\$ 160,446	2.00	\$ 380,222			3.25
112 - CLASSIFIED SALARIES	\$ 44	\$ 17,381	\$ 26,127	0.26	\$ 21,235			0.20
121 - SUBSTITUTE LICENSED	\$ -	\$ 413	\$ 2,000		\$ 2,000			
122 - SUBSTITUTE CLASSIFIED	\$ 417		\$ 500					
130 - OTHER PAY	\$ 10,434	\$ 9,830	\$ 11,000		\$ 10,000			
132 - OVERTIME SALARIES	\$ -		\$ 250		\$ -			
211 - PERS T1/T2	\$ 27		\$ -		\$ -			
212 - PERS PICK-UP	\$ 623	\$ 10,399	\$ 13,376		\$ 12,915			
213 - PERS/BOND	\$ 986	\$ 14,772	\$ 18,113		\$ 17,499			
216 - PERS OPSRP	\$ 1,244	\$ 22,721	\$ 29,355		\$ 43,006			
220 - FICA	\$ 820	\$ 13,073	\$ 17,029		\$ 15,903			
231 - WORKER'S COMP	\$ 48	\$ 605	\$ 792		\$ 827			
240 - HEALTH INSURANCE	\$ 166	\$ 34,794	\$ 34,566		\$ 44,412			
245 - EMPLOYER PAID TSA	\$ -	\$ 1,500	\$ 1,800		\$ 1,800			
246 - LIFE & LT DISABILITY INS	\$ 2	\$ 49	\$ 79		\$ 65			
247 - PMFLI	\$ -	\$ 1,041	\$ 1,256		\$ 1,167			
310 - INSTR PROF TECH SERVICES	\$ 25,476	\$ 16,783	\$ 21,500		\$ 43,276			
343 - TRAVEL, STUDNTS, OUT DIST	\$ -	\$ 11,967	\$ 500		\$ 2,500			
350 - COMMUNICATION	\$ 656		\$ -					
389 - OTHER PROF/TECH SERVICES	\$ (150)		\$ -		\$ 88,477			
410 - SUPPLIES	\$ 90,805	\$ 12,977	\$ 1,366,691		\$ 1,091,075			
413 - ADDITIONAL WORKBOOKS	\$ -		\$ -					
420 - TEXTBOOKS	\$ 11,077	\$ 8,287	\$ -		\$ 40			
430 - LIBRARY BOOKS	\$ 1,001	\$ 70	\$ -		\$ -			
460 - NON-CONSUMABLE MATERIALS	\$ 22,035	\$ 12,391	\$ 5,000		\$ 60,120			
470 - COMPUTER SOFTWARE	\$ 480	\$ 480	\$ -					
541 - NEW ADDT'L EQUIPMENT		\$ 88,079			\$ 11,346			
640 - DUES AND FEES	\$ -	\$ -	\$ -		\$ 341,995			
690 - GRANT INDIRECT CHARGES	\$ -	\$ -	\$ 10,000		\$ 10,000			
1113 - ELEM EXTRACURRICULAR	\$ 51,463	\$ 51,192	\$ 88,500	0.00	\$ 98,254	\$ -	\$ -	0.00
310 - INSTR PROF TECH SERVICES	\$ -	\$ 5,422	\$ 10,000		\$ 10,000			
312 - INSTRUCT PROGR IMPROVE	\$ 1,400	\$ 1,222	\$ 1,500		\$ 1,500			
322 - REPAIRS & MAINTENANCE	\$ 215	\$ 8,110	\$ 500		\$ 500			
410 - SUPPLIES	\$ 49,838	\$ 34,735	\$ 70,500		\$ 80,210			
430 - LIBRARY BOOKS	\$ 10	\$ 1,219	\$ 1,000		\$ 1,044			
460 - NON-CONSUMABLE MATERIALS	\$ 5,613	\$ 484	\$ 5,000		\$ 5,000			
1121 - MIDDLE/PROGRAM	\$ 98,225	\$ 63,815	\$ 1,717,299	0.00	\$ 818,033	\$ -	\$ -	1.00
121 - SUBSTITUTE LICENSED	\$ 4,547	\$ 2,310	\$ 4,500		\$ 4,500			
111 - LICENSED SALARIES	\$ -		\$ -		\$ 167,571			1.00
212 - PERS PICK-UP	\$ 25	\$ 40	\$ 270					
213 - PERS/BOND	\$ 57	\$ 54	\$ 375					
216 - PERS OPSRP	\$ 73	\$ 86	\$ -					

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
220 - FICA	\$ 344	\$ 177	\$ 344					
231 - WORKER'S COMP	\$ 19	\$ 9	\$ 10					
232 - UNEMPLOYMENT INSURANCE	\$ -		\$ 10		\$ 10			
246 - LIFE & LT DISABILITY INS	\$ 1	\$ 14	\$ -					
310 - INSTR PROF TECH SERVICES	\$ -	\$ 3,040	\$ -		\$ 10,382			
332 - NON REIMBURSED STD TRANSP	\$ 1,501		\$ 2,000		\$ 2,000			
343 - TRAVEL, STUDNTS, OUT DIST	\$ -	\$ 8,541	\$ 1,500					
389 - OTHER PROF/TECH SERVICES	\$ -		\$ -					
410 - SUPPLIES	\$ 63,982	\$ 21,218	\$ 1,680,050		\$ 620,445			
420 - TEXTBOOKS	\$ 347	\$ 1,555	\$ -		\$ 69			
430 - LIBRARY BOOKS	\$ 2,874		\$ 500		\$ 12			
440 - PERIODICALS	\$ 126		\$ -					
460 - NON-CONSUMABLE MATERIALS	\$ 20,830	\$ 21,321	\$ 19,500		\$ 7,625			
470 - COMPUTER SOFTWARE	\$ 36		\$ -					
540 - DEPR EQUIPMENT (>\$5,000)	\$ -	\$ 5,400	\$ 5,500		\$ 5,419			
640 - DUES AND FEES	\$ 3,462	\$ 52	\$ 2,740					
1122 - MIDDLE/EXTRACURRICULAR	\$ 63,034	\$ 88,595	\$ 145,750	0.00	\$ 164,870	\$ -	\$ -	0.00
322 - REPAIRS & MAINTENANCE	\$ 1,468	\$ 1,463	\$ 1,500		\$ 1,500			
389 - OTHER PROF/TECH SERVICES	\$ 150	\$ 2,492	\$ -		\$ -			
410 - SUPPLIES	\$ 60,224	\$ 78,811	\$ 131,250		\$ 150,370			
430 - LIBRARY BOOKS	\$ -	\$ 280	\$ 1,000		\$ 1,000			
460 - NON-CONSUMABLE MATERIALS	\$ 1,191	\$ 5,549	\$ 12,000		\$ 12,000			
1123 - OUTDOOR SCHOOL-MIDDLE SCH	\$ 126,898	\$ 131,149	\$ 133,313	0.00	\$ 128,650	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ 9	\$ 11	\$ -	0.00	\$ -			0.00
130 - OTHER PAY	\$ 9,319	\$ 16,613	\$ 12,200		\$ 12,200			
132 - OVERTIME SALARIES	\$ 57		\$ -		\$ -			
211 - PERS T1/T2	\$ 189	\$ 299	\$ 265		\$ -			
212 - PERS PICK-UP	\$ 547	\$ 965	\$ 720		\$ -			
213 - PERS/BOND	\$ 867	\$ 1,398	\$ 1,057		\$ -			
216 - PERS OPSRP	\$ 962	\$ 1,863	\$ 1,610		\$ -			
220 - FICA	\$ 694	\$ 1,235	\$ 950		\$ -			
231 - WORKER'S COMP	\$ 38	\$ 57	\$ 41		\$ -			
240 - HEALTH INSURANCE	\$ -		\$ -		\$ -			
245 - EMPLOYER PAID TSA	\$ 26	\$ 38	\$ 20		\$ -			
246 - LIFE & LT DISABILITY INS	\$ 1	\$ 1	\$ -		\$ -			
247 - PMFLI	\$ -	\$ 98	\$ 50		\$ 50			
231 - WORKER'S COMP	\$ -		\$ -		\$ -			
310 - INSTR PROF TECH SERVICES	\$ 86,210	\$ 94,742	\$ 85,000		\$ 85,000			
332 - NON REIMBURSED STD TRANSP	\$ -		\$ -		\$ -			
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -		\$ -		\$ -			
343 - TRAVEL, STUDNTS, OUT DIST	\$ 27,613	\$ 13,384	\$ 31,000		\$ 31,000			
410 - SUPPLIES	\$ 365	\$ 445	\$ 400		\$ 400			
1131 - HIGH SCHOOL PROGRAMS	\$ 1,196,737	\$ 1,225,968	\$ 3,431,754	7.33	\$ 4,308,443	\$ -	\$ -	9.73
111 - LICENSED SALARIES	\$ 393,323	\$ 441,919	\$ 474,016	4.33	\$ 595,732			6.73
112 - CLASSIFIED SALARIES	\$ 107,387	\$ 271,750	\$ 157,224	3.00	\$ 165,221			3.00

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
121 - SUBSTITUTE LICENSED	\$ 8,351	\$ 4,871	\$ 10,000		\$ 10,000			
130 - OTHER PAY	\$ 9,717	\$ 3,962	\$ 2,000					
132 - OVERTIME SALARIES	\$ -		\$ -					
211 - PERS T1/T2	\$ 40,270	\$ 42,110	\$ 42,759		\$ 82,809			
212 - PERS PICK-UP	\$ 30,232	\$ 40,436	\$ 38,317		\$ 41,730			
213 - PERS/BOND	\$ 47,887	\$ 56,118	\$ 52,138		\$ 56,544			
216 - PERS OPSRP	\$ 29,407	\$ 57,081	\$ 50,432		\$ 67,521			
220 - FICA	\$ 38,230	\$ 53,726	\$ 48,739		\$ 52,172			
231 - WORKER'S COMP	\$ 2,076	\$ 3,663	\$ 2,252		\$ 2,690			
240 - HEALTH INSURANCE	\$ 129,449	\$ 141,881	\$ 145,285		\$ 145,309			
245 - EMPLOYER PAID TSA	\$ 4,242	\$ 4,202	\$ 4,140		\$ 3,366			
246 - LIFE & LT DISABILITY INS	\$ 379	\$ 412	\$ 406		\$ 460			
247 - PFMLI	\$ -	\$ 4,278	\$ 3,810		\$ 3,160			
312 - WORK SHOPS/INSTR PRO IMPR	\$ 27,000		\$ 10,000		\$ 10,000			
313 - STUDENT SERVICES	\$ -		\$ -					
319 - OTHER INSTRUCT/PROF/TECH	\$ 460	\$ 30	\$ -		\$ 1,960			
322 - CONTRACTED REPAIRS	\$ 75,789	\$ 1,582	\$ 8,500		\$ 5,000			
342 - TRAVEL, OUT OF-DISTRICT	\$ 8,708	\$ 1,133	\$ 14,000		\$ 6,608			
343 - TRAVEL, STUDNTS, OUT DIST	\$ 407	\$ 76	\$ 1,000					
353 - POSTAGE	\$ -		\$ -					
355 - PRINTING AND BINDING	\$ 436		\$ -					
370 - TUITION TO OTHER AGENCIES	\$ -	\$ 398	\$ -					
389 - OTHER PROF/TECH SERVICES	\$ 5,000	\$ 740	\$ 5,000		\$ 5,000			
410 - SUPPLIES	\$ 163,697	\$ 69,550	\$ 2,291,578		\$ 2,992,342			
415 - FUEL (VEHICLE)	\$ 882	\$ 410	\$ 500		\$ 771			
420 - TEXTBOOKS	\$ 430	\$ 996	\$ -		\$ 4			
430 - LIBRARY BOOKS	\$ 1,157		\$ -					
460 - NON-CONSUMABLE MATERIALS	\$ 57,246	\$ 15,036	\$ 63,708		\$ 14,294			
470 - COMPUTER SOFTWARE	\$ 10,674	\$ 1,744	\$ 700					
480 - COMPUTER HARDWARE	\$ 2,090		\$ 3,500		\$ 1,000			
540 - DEPR EQUIPMENT (>\$5,000)	\$ -	\$ 2,596	\$ -		\$ 43,000			
640 - DUES AND FEES	\$ 1,810	\$ 5,270	\$ 1,750		\$ 1,750			
1132 - HIGH SCHOOL EXTRACURR	\$ 336,844	\$ 55,921	\$ 321,472	0.00	\$ 338,711	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ -	\$ -	\$ -	0.00	\$ -			0.00
141 - EXTRA OR EXT DUTY CONTR	\$ 11,747	\$ 10,772	\$ 13,033		\$ 15,186			
211 - PERS T1/T2	\$ 1,000		\$ 2,061					
212 - PERS PICK-UP	\$ 526		\$ 781					
213 - PERS/BOND	\$ 1,116		\$ 1,170					
216 - PERS OPSRP	\$ 636		\$ -					
220 - FICA	\$ 899		\$ 982					
231 - WORKER'S COMP	\$ 45		\$ 76					
246 - LIFE & LT DISABILITY INS	\$ -		\$ 4					
247 - PFMLI	\$ -		\$ 65		\$ 69			
315 - MGMT SVS / CONSUL - INSTR	\$ 5,557		\$ 6,000		\$ 210			
324 - RENTALS	\$ 8,167	\$ 2,275	\$ 9,500		\$ 1,798			

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ 145	\$ 500		\$ 500			
342 - TRAVEL, OUT OF-DISTRICT	\$ 2,224	\$ 5,295	\$ 3,000		\$ 3,495			
343 - STUDENT TRAVEL	\$ 8,786	\$ 16,868	\$ 12,000		\$ 27,991			
389 - OTHER PROF/TECH SERVICES	\$ 3,434		\$ 3,500		\$ 1,000			
390 - OTHER PROF/TECH SRVS	\$ -		\$ 500		\$ 425			
410 - SUPPLIES	\$ 292,279	\$ 17,179	\$ 236,500		\$ 254,763			
460 - NON-CONSUMABLE MATERIALS	\$ 258	\$ 685	\$ 31,000		\$ 32,001			
470 - COMPUTER SOFTWARE	\$ 137	\$ 2,503	\$ 500		\$ 306			
640 - DUES AND FEES	\$ 33	\$ 200	\$ 300		\$ 966			
1222 - HIGH NEEDS	\$ 193,710	\$ 186,508	\$ 239,617	1.71	\$ 382,750	\$ -	\$ -	2.71
111 - LICENSED SALARIES	\$ 116,293	\$ 124,981	\$ 146,609	1.71	\$ 228,478			2.71
130 - OTHER PAY	\$ -	\$ 337	\$ 400		\$ 346			
211 - PERS T1/T2	\$ 11,523	\$ 54	\$ 1,124					
212 - PERS PICK-UP	\$ 6,909	\$ 5,444	\$ 8,797		\$ 13,709			
213 - PERS/BOND	\$ 10,939	\$ 6,940	\$ 11,959		\$ 18,575			
216 - PERS OPSRP	\$ 4,867	\$ 11,851	\$ 18,247		\$ 45,650			
220 - FICA	\$ 8,703	\$ 9,298	\$ 11,216		\$ 17,182			
231 - WORKER'S COMP	\$ 429	\$ 2,841	\$ 534		\$ 883			
240 - HEALTH INSURANCE	\$ 21,708	\$ 22,530	\$ 25,236		\$ 43,479			
245 - EMPLOYER PAID TSA	\$ 1,536	\$ 1,494	\$ 1,689		\$ 2,439			
247 - PFMLI	\$ -	\$ 738	\$ 808		\$ 766			
410 - SUPPLIES	\$ -	\$ -	\$ 1,000		\$ 865			
470 - COMPUTER SOFTWARE	\$ 10,803	\$ -	\$ 12,000		\$ 10,377			
1250 - RESOURCE ROOMS	\$ 607,847	\$ 469,912	\$ 504,993	3.00	\$ 588,471	\$ -	\$ -	3.00
111 - LICENSED SALARIES	\$ 162,261	\$ 234,164	\$ 175,457	2.00	\$ 275,275			2.00
112 - CLASSIFIED SALARIES	\$ 126,265	\$ 30,456	\$ 70,708	1.00				1.00
121 - SUBSTITUTE LICENSED	\$ 3,935	\$ 4,614	\$ 3,000		\$ 2,865			
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ 333	\$ 500		\$ 500			
130 - OTHER PAY	\$ 35,679	\$ 10,030	\$ 13,500		\$ 13,027			
132 - OVERTIME SALARIES	\$ 1,978	\$ 92	\$ 2,075		\$ 50,288			
141 - EXTRA OR EXT DUTY CONTR	\$ -		\$ -		\$ -			
211 - PERS T1/T2	\$ 12,679	\$ 395	\$ 700					
212 - PERS PICK-UP	\$ 18,163	\$ 14,553	\$ 15,689		\$ 16,516			
213 - PERS/BOND	\$ 28,830	\$ 20,505	\$ 21,399		\$ 22,380			
216 - PERS OPSRP	\$ 26,920	\$ 33,246	\$ 34,879		\$ 55,000			
220 - FICA	\$ 24,394	\$ 21,061	\$ 20,004		\$ 20,762			
231 - WORKER'S COMP	\$ 1,373	\$ 1,662	\$ 891		\$ 1,059			
240 - HEALTH INSURANCE	\$ 89,978	\$ 56,219	\$ 60,314		\$ 48,947			
245 - EMPLOYER PAID TSA	\$ 920	\$ 1,819	\$ 1,925		\$ 2,700			
246 - LIFE & LT DISABILITY INS	\$ 441	\$ 95	\$ 111					
247 - PFMLI	\$ -	\$ 1,669	\$ 1,301		\$ 1,138			
312 - WORK SHOPS/INSTR PRO IMPR	\$ 2,395	\$ 1,445	\$ 3,000		\$ 3,000			
319 - OTHER INSTRUCT/PROF/TECH	\$ 554		\$ -					
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 2,028	\$ 2,286	\$ 3,300		\$ 3,232			
342 - TRAVEL, OUT OF-DISTRICT	\$ 21,229	\$ 5,979	\$ 31,500		\$ 31,500			

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
389 - OTHER PROF/TECH SERVICES	\$ 1,785	\$ 4,314	\$ 3,500		\$ 3,500			
410 - SUPPLIES	\$ 3,806	\$ 18,458	\$ 35,070		\$ 30,669			
420 - TEXTBOOKS	\$ 44		\$ -					
430 - LIBRARY BOOKS	\$ -		\$ -					
440 - PERIODICALS	\$ 362		\$ 750		\$ 750			
460 - NON-CONSUMABLE MATERIALS	\$ 8,769	\$ 1,865	\$ 1,322		\$ 1,262			
470 - COMPUTER SOFTWARE	\$ 32,333	\$ 4,651	\$ 3,000		\$ 3,000			
640 - DUES AND FEES	\$ 727	\$ -	\$ 1,100		\$ 1,100			
1260 - EARLY INTERVENTION	\$ 1,737,583	\$ 1,587,579	\$ 1,750,976	12.11	\$ 1,481,317	\$ -	\$ -	10.61
111 - LICENSED SALARIES	\$ 671,469	\$ 753,023	\$ 761,090	8.30	\$ 695,841			7.30
112 - CLASSIFIED SALARIES	\$ 131,330	\$ 141,105	\$ 157,258	3.81	\$ 140,643			3.31
113 - ADMINISTRATORS	\$ 67,702	\$ 45,698	\$ 37,015	0.00				0.00
122 - SUBSTITUTE CLASSIFIED	\$ 1,564	\$ 269	\$ 1,500		\$ 2,154			
130 - OTHER PAY	\$ 21,437	\$ 18,494	\$ 11,601		\$ 8,963			
132 - OVERTIME SALARIES	\$ 661	\$ 100	\$ -					
141 - EXTRA OR EXT DUTY CONTR	\$ 2,750	\$ 1,750	\$ 1,750		\$ 1,288			
211 - PERS T1/T2	\$ 52,686	\$ 53,364	\$ 52,264		\$ 70,665			
212 - PERS PICK-UP	\$ 51,359	\$ 57,229	\$ 57,159		\$ 43,692			
213 - PERS/BOND	\$ 81,484	\$ 78,285	\$ 77,475		\$ 70,081			
216 - PERS OPSRP	\$ 51,879	\$ 69,637	\$ 69,197		\$ 108,000			
220 - FICA	\$ 65,730	\$ 71,211	\$ 72,876		\$ 61,037			
231 - WORKER'S COMP	\$ 3,600	\$ 3,821	\$ 3,854		\$ 2,818			
232 - UNEMPLOYMENT INSURANCE	\$ -		\$ 15					
240 - HEALTH INSURANCE	\$ 201,718	\$ 207,192	\$ 211,172		\$ 155,261			
245 - EMPLOYER PAID TSA	\$ 9,810	\$ 8,370	\$ 7,920		\$ 6,553			
246 - LIFE & LT DISABILITY INS	\$ 806	\$ 625	\$ 573		\$ 324			
247 - PFMLI	\$ -	\$ 5,587	\$ 5,676		\$ 4,816			
312 - WORK SHOPS/INSTR PRO IMPR	\$ -		\$ -					
313 - STUDENT SERVICES	\$ 825		\$ -					
318 - STAFF DVLPMNT-NONINSTRUC	\$ -		\$ -					
319 - OTHER INSTRUCT/PROF/TECH	\$ -		\$ 6,367		\$ 6,367			
322 - CONTRACTED REPAIRS	\$ 18,300		\$ 500		\$ 718			
324 - RENTALS	\$ -		\$ 1,355		\$ 1,355			
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 10,715	\$ 15,549	\$ 15,000		\$ 14,543			
342 - TRAVEL, OUT OF-DISTRICT	\$ 10,052	\$ 8,435	\$ 10,000		\$ 10,862			
351 - TELEPHONE	\$ 754		\$ 750		\$ 552			
353 - POSTAGE	\$ 33	\$ 60	\$ -					
374 - OTHER TUITION	\$ 23,445	\$ 25,595	\$ 46,425					
389 - OTHER PROF/TECH SERVICES	\$ 24,706	\$ 11,426	\$ 26,951		\$ 36,877			
410 - SUPPLIES	\$ 37,871	\$ 10,557	\$ 81,235		\$ 24,979			
460 - NON-CONSUMABLE MATERIALS	\$ 83,455		\$ 5,000		\$ 7,181			
470 - COMPUTER SOFTWARE	\$ 48,000	\$ 199	\$ 4,000		\$ 5,745			
480 - COMPUTER HARDWARE	\$ 30,896	\$ -	\$ 25,000		\$ -			
520 - BUILDINGS ACQUISITION	\$ 23,973	\$ -	\$ -		\$ -			
530 - IMPROVE OTHER THAN BLDGS	\$ 8,500	\$ -	\$ -		\$ -			

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
640 - DUES AND FEES	\$ 75	\$ -	\$ -		\$ -			
655 - JUDGEMENTS & SETTELEMENTS	\$ -	\$ -	\$ -		\$ -			
1270 - EDUCATION DISADVANTAGED	\$ 590,283	\$ 271,552	\$ 508,482	1.01	\$ 358,671	\$ -	\$ -	1.00
111 - LICENSED SALARIES	\$ -	\$ 9,949	\$ 28,800	0.00	\$ -			0.00
112 - CLASSIFIED SALARIES	\$ 131,886	\$ 74,487	\$ 129,525	1.01	\$ 115,982			1.00
113 - ADMINISTRATORS	\$ 47,948	\$ -	\$ 23,000	0.00				0.00
122 - SUBSTITUTE CLASSIFIED	\$ 400	\$ 2,904	\$ 1,500					
130 - OTHER PAY	\$ 198,053	\$ 93,687	\$ 105,488		\$ 157,327			
132 - OVERTIME SALARIES	\$ 40,159	\$ 6,871	\$ 10,500					
211 - PERS T1/T2	\$ 9,471	\$ 4,700	\$ 7,713		\$ 7,712			
212 - PERS PICK-UP	\$ 12,821	\$ 7,449	\$ 10,694		\$ 5,965			
213 - PERS/BOND	\$ 23,846	\$ 11,376	\$ 17,253		\$ 9,363			
216 - PERS OPSRP	\$ 23,076	\$ 14,227	\$ 21,332		\$ 16,357			
220 - FICA	\$ 31,199	\$ 13,962	\$ 18,873		\$ 8,807			
231 - WORKER'S COMP	\$ 2,955	\$ 1,916	\$ 2,537		\$ 2,096			
240 - HEALTH INSURANCE	\$ 16,766	\$ 8,752	\$ 13,611		\$ 11,193			
245 - EMPLOYER PAID TSA	\$ 2,247	\$ 51	\$ 2,734					
246 - LIFE & LT DISABILITY INS	\$ 779	\$ 227	\$ 450		\$ 193			
247 - PFMLI	\$ -	\$ 1,106	\$ 1,470		\$ 1,017			
310 - INSTR PROF TECH SERVICES	\$ -	\$ 233	\$ 1,000		\$ 1,000			
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ -					
389 - OTHER PROF/TECH SERVICES	\$ 17,458	\$ 8,250	\$ 24,000		\$ 14,910			
410 - SUPPLIES	\$ 20,210	\$ 11,405	\$ 85,000		\$ 6,750			
420 - PERIODICALS	\$ -	\$ -	\$ -		\$ -			
480 - COMPUTER HARDWARE	\$ 11,010	\$ -	\$ 3,000		\$ -			
1271 - REMEDIATION	\$ 1,392,472	\$ 1,097,839	\$ 1,041,835	2.19	\$ 675,704	\$ -	\$ -	3.85
111 - LICENSED SALARIES	\$ 246,689	\$ 91,484	\$ 141,810	0.65	\$ 140,122			1.50
112 - CLASSIFIED SALARIES	\$ 111,527	\$ 86,206	\$ 313,143	1.54	\$ 94,360			2.35
113 - ADMINISTRATORS	\$ -	\$ -	\$ -	0.00				0.00
114 - MANAGERIAL	\$ 10,819	\$ -	\$ 11,000					
121 - SUBSTITUTE LICENSED	\$ 402	\$ 15,872	\$ -		\$ 1,254			
130 - OTHER PAY	\$ 327,126	\$ 413,085	\$ 22,000		\$ 147,561			
132 - OVERTIME SALARIES	\$ 633	\$ 20,927	\$ 1,000		\$ 30,591			
141 - EXTRA OR EXT DUTY CONTR	\$ 5,037	\$ 2,610	\$ 2,610		\$ 2,610			
211 - PERS T1/T2	\$ 39,194	\$ 16,904	\$ 10,000					
212 - PERS PICK-UP	\$ 30,232	\$ 51,453	\$ 27,671		\$ 13,849			
213 - PERS/BOND	\$ 182,866	\$ 51,170	\$ 39,670		\$ 18,765			
216 - PERS OPSRP	\$ 21,025	\$ 106,344	\$ 55,427		\$ 46,116			
220 - FICA	\$ 29,039	\$ 72,262	\$ 36,718		\$ 17,415			
231 - WORKER'S COMP	\$ 2,467	\$ 5,517	\$ 2,212		\$ 911			
240 - HEALTH INSURANCE	\$ 62,008	\$ 60,276	\$ 66,544		\$ 63,435			
245 - EMPLOYER PAID TSA	\$ 1,807	\$ 1,147	\$ 1,485		\$ 1,306			
246 - LIFE & LT DISABILITY INS	\$ 211	\$ 347	\$ 278		\$ 260			
247 - PFMLI	\$ -	\$ 1,995	\$ 2,017		\$ 2,921			
312 - WORK SHOPS/INSTR PRO IMPR	\$ 23,103	\$ 1,928	\$ -					

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
314 - PROF DEVELOP TUITION REIMB	\$ -		\$ -					
322 - REPAIRS & MAINTENANCE	\$ 200		\$ -					
331 - REIMB STUDENT TRANSPORT	\$ 185,460		\$ -					
332 - NON REIMBURSED STD TRANSP	\$ 1,423		\$ -					
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 1,714	\$ 138	\$ -					
342 - TRAVEL, OUT OF-DISTRICT	\$ 18,744	\$ 3,623	\$ 123,000		\$ 9,000			
343 - TRAVEL, STUDNTS, OUT DIST	\$ 6,342	\$ 6,900	\$ -					
389 - OTHER PROF/TECH SERVICES	\$ 6,151		\$ -					
410 - SUPPLIES	\$ 64,903	\$ 70,617	\$ 185,251		\$ 85,228			
420 - TEXTBOOKS	\$ 328	\$ 4,533	\$ -		\$ -			
430 - LIBRARY BOOKS	\$ -		\$ -		\$ -			
460 - NON-CONSUMABLE MATERIALS	\$ 120	\$ 12,500	\$ -		\$ -			
470 - COMPUTER SOFTWARE	\$ 12,905	\$ -	\$ -		\$ -			
1272 - TITLE I INSTRUCTION	\$ 497,661	\$ 517,894	\$ 505,963	5.17	\$ 644,031	\$ -	\$ -	6.48
111 - LICENSED SALARIES	\$ 198,195	\$ 216,694	\$ 226,280	2.50	\$ 259,129			3.15
112 - CLASSIFIED SALARIES	\$ 84,926	\$ 95,763	\$ 88,714	2.67	\$ 122,800			3.33
130 - OTHER PAY	\$ -	\$ 1,842	\$ -					
132 - OVERTIME SALARIES	\$ -		\$ -					
211 - PERS T1/T2	\$ 25,463	\$ 29,222	\$ 28,548		\$ 43,926			
212 - PERS PICK-UP	\$ 15,689	\$ 17,745	\$ 18,388		\$ 22,212			
213 - PERS/BOND	\$ 24,842	\$ 24,123	\$ 24,916		\$ 30,669			
216 - PERS OPSRP	\$ 11,612	\$ 14,754	\$ 16,713		\$ 36,070			
220 - FICA	\$ 20,858	\$ 23,277	\$ 23,833		\$ 28,309			
231 - WORKER'S COMP	\$ 1,149	\$ 1,121	\$ 1,115		\$ 1,491			
240 - HEALTH INSURANCE	\$ 80,284	\$ 88,894	\$ 73,098		\$ 94,835			
245 - EMPLOYER PAID TSA	\$ 2,385	\$ 2,323	\$ 2,250		\$ 2,332			
246 - LIFE & LT DISABILITY INS	\$ 278	\$ 275	\$ 240		\$ 390			
247 - PFMLI	\$ -	\$ 1,859	\$ 1,869		\$ 1,869			
342 - TRAVEL, OUT OF-DISTRICT	\$ 31,979		\$ -		\$ -			
1281 - TUITION REIMB, STUDENTS	\$ 194,433	\$ 148,987	\$ 23,600	0.00	\$ 153,556	\$ -	\$ -	0.00
370 - TUITION TO OTHER AGENCIES	\$ 194,433	\$ 148,987	\$ 23,600		\$ 153,556			
1284 - ALTERNATIVE PROGRAM	\$ 1,192,481	\$ 145,439	\$ 703,235	5.63	\$ 245,027	\$ -	\$ -	2.13
111 - LICENSED SALARIES	\$ 489,585	\$ 43,852	\$ 294,663	4.00	\$ 47,416			0.50
112 - CLASSIFIED SALARIES	\$ 173,493	\$ 41,527	\$ 92,946	1.13	\$ 68,269			1.63
113 - ADMINISTRATORS	\$ -	\$ 64	\$ 66,869	0.50				0.00
121 - SUBSTITUTE LICENSED	\$ 12,797		\$ -					
122 - SUBSTITUTE CLASSIFIED	\$ -		\$ -					
130 - OTHER PAY	\$ 1,929		\$ -					
132 - OVERTIME SALARIES	\$ -		\$ -					
141 - EXTRA OR EXT DUTY CONTR	\$ -		\$ -					
211 - PERS T1/T2	\$ 25,274	\$ 10	\$ -					
212 - PERS PICK-UP	\$ 39,368	\$ 5,030	\$ 27,165		\$ 10,075			
213 - PERS/BOND	\$ 62,333	\$ 6,805	\$ 37,465		\$ 13,651			
216 - PERS OPSRP	\$ 59,909	\$ 10,981	\$ 70,799		\$ 33,549			
220 - FICA	\$ 49,635	\$ 6,227	\$ 34,635		\$ 12,365			

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
231 - WORKER'S COMP	\$ 2,737	\$ 306	\$ 727		\$ 588			
240 - HEALTH INSURANCE	\$ 197,662	\$ 27,656	\$ 64,081		\$ 56,768			
245 - EMPLOYER PAID TSA	\$ 5,393	\$ 456	\$ 5,850		\$ 859			
246 - LIFE & LT DISABILITY INS	\$ 616	\$ 127	\$ 277		\$ 207			
247 - PFMLI	\$ -	\$ 494	\$ 2,717		\$ 251			
310 - INSTR PROF TECH SERVICES	\$ 744	\$ 292	\$ 500		\$ 900			
324 - RENTALS	\$ -		\$ -		\$ 51			
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 249		\$ -		\$ 80			
342 - TRAVEL, OUT OF-DISTRICT	\$ 924	\$ 1,612	\$ -		\$ -			
370 - TUITION TO OTHER AGENCIES	\$ 2,208	\$ -	\$ -		\$ -			
410 - SUPPLIES	\$ 19,285	\$ -	\$ 2,042		\$ -			
420 - TEXTBOOKS	\$ 1,137	\$ -	\$ -		\$ -			
460 - NON-CONSUMABLE MATERIALS	\$ 5,595	\$ -	\$ 2,500		\$ -			
470 - COMPUTER SOFTWARE	\$ 39,989	\$ -	\$ -		\$ -			
640 - DUES AND FEES	\$ 1,619	\$ -	\$ -		\$ -			
1290 - PBIS/RTI	\$ 53,488	\$ 859	\$ 14,000	0.00	\$ -	\$ -	\$ -	0.00
410 - SUPPLIES	\$ 18,057	\$ 859	\$ 13,500		\$ -			
420 - TEXTBOOKS	\$ 19,919	\$ -	\$ 500		\$ -			
460 - NON-CONSUMABLE MATERIALS	\$ 15,358	\$ -	\$ -		\$ -			
470 - COMPUTER SOFTWARE	\$ 155	\$ -	\$ -		\$ -			
1291 - ENGLISH AS A 2ND LANGUAGE	\$ 127,678	\$ 17,185	\$ 6,773	0.00	\$ 127,143	\$ -	\$ -	1.00
111 - LICENSED SALARIES	\$ 79,815	\$ -	\$ -	0.00	\$ 75,274			1.00
130 - OTHER PAY	\$ -	\$ 450	\$ 500					
211 - PERS T1/T2	\$ -		\$ -					
212 - PERS PICK-UP	\$ 4,789	\$ 27	\$ 27		\$ 4,486			
213 - PERS/BOND	\$ 7,582	\$ 43	\$ 45		\$ 6,079			
216 - PERS OPSRP	\$ 9,737	\$ 59	\$ 60		\$ 14,940			
220 - FICA	\$ 5,907	\$ 34	\$ 35		\$ 5,572			
231 - WORKER'S COMP	\$ 319	\$ 2	\$ 2		\$ 291			
240 - HEALTH INSURANCE	\$ 5,628		\$ -		\$ 19,601			
245 - EMPLOYER PAID TSA	\$ 900		\$ -		\$ 900			
247 - PFMLI	\$ -	\$ 3	\$ 3		\$ -			
410 - SUPPLIES	\$ -	\$ 9,368	\$ 6,101		\$ -			
419 - INTERVENTIONS MATERIALS	\$ -		\$ -		\$ -			
470 - COMPUTER SOFTWARE	\$ 13,000	\$ 7,200	\$ -		\$ -			
1292 - TEEN PARENT PROGRAMS	\$ -	\$ -	\$ 51,000	0.00	\$ 50,489	\$ -	\$ -	0.00
410 - SUPPLIES	\$ -	\$ -	\$ 51,000		\$ 50,489			
1293 - MIGRANT EDUCATION	\$ 393,416	\$ 519,216	\$ 716,454	3.94	\$ 646,119	\$ -	\$ -	1.50
111 - LICENSED SALARIES	\$ 11,850	\$ 524	\$ 71,000	1.00	-			0.00
112 - CLASSIFIED SALARIES	\$ 114,883	\$ 173,155	\$ 221,234	2.94	\$ 84,210			1.50
121 - SUBSTITUTE LICENSED	\$ 440		\$ 500					
122 - CLASSIFIED SALARIES	\$ 93		\$ 100					
130 - OTHER PAY	\$ 20,345	\$ 95,365	\$ 56,268		\$ 71,919			
132 - OVERTIME SALARIES	\$ 720	\$ 4,628	\$ 1,500		\$ 500			
211 - PERS T1/T2	\$ 5,647	\$ 8,789	\$ 5,450					

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
212 - PERS PICK-UP	\$ 6,286	\$ 12,851	\$ 21,136		\$ 4,856			
213 - PERS/BOND	\$ 10,126	\$ 17,870	\$ 29,201		\$ 6,580			
216 - PERS OPSRP	\$ 9,286	\$ 20,855	\$ 45,307		\$ 16,170			
220 - FICA	\$ 10,677	\$ 20,226	\$ 26,981		\$ 6,191			
231 - WORKER'S COMP	\$ 713	\$ 1,008	\$ 1,748		\$ 330			
240 - HEALTH INSURANCE	\$ 41,093	\$ 50,152	\$ 43,131		\$ 29,922			
245 - EMPLOYER PAID TSA	\$ 4	\$ 27	\$ -					
246 - LIFE & LT DISABILITY INS	\$ 360	\$ 479	\$ 418		\$ 249			
247 - PFMLI	\$ -	\$ 1,060	\$ 1,034		\$ 884			
310 - INSTR PROF TECH SERVICES	\$ 13,349	\$ 6,744	\$ 6,000		\$ 70,000			
331 - REIMB STUDENT TRANSPORT	\$ 12,659	\$ 250	\$ -					
332 - NON REIMBURSED STD TRANSP	\$ -	\$ (808)	\$ -					
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 2,109	\$ 2,130	\$ 4,195		\$ 4,595			
342 - TRAVEL, OUT OF-DISTRICT	\$ 534	\$ 487	\$ 3,600		\$ 3,600			
343 - TRAVEL, STUDNTS, OUT DIST	\$ 5,356	\$ 284	\$ 4,500		\$ 1,500			
349 - OTHER TRAVEL	\$ -	\$ 4,875	\$ 10,875		\$ 29,200			
353 - POSTAGE	\$ 246		\$ 250		\$ 150			
354 - ADVERTISING	\$ 209	\$ 15	\$ 250					
355 - PRINTING AND BINDING	\$ 2,199	\$ 1,112	\$ 2,000		\$ 1,000			
389 - OTHER PROF/TECH SERVICES	\$ 10,329	\$ 17,765	\$ 25,700		\$ 2,000			
410 - SUPPLIES	\$ 55,991	\$ 75,398	\$ 100,401		\$ 302,163			
460 - NON-CONSUMABLE MATERIALS	\$ 29,016	\$ 3,915	\$ 11,000		\$ 10,000			
470 - COMPUTER SOFTWARE	\$ 5,467	\$ 50	\$ 125		\$ 50			
480 - COMPUTER HARDWARE	\$ 16,960		\$ 17,000					
540 - DEPR EQUIPMENT (>\$5,000)	\$ 5,275		\$ 5,500					
640 - DUES AND FEES	\$ 1,193	\$ 9	\$ 50		\$ 50			
1299 - OTHER PROGRAMS-NDI/KLAHRE	\$ 431,363	\$ 488,903	\$ 448,133	0.00	\$ 434,978	\$ -	\$ -	0.00
389 - OTHER PROF/TECH SERVICES	\$ 431,363	\$ 488,903	\$ 448,133		\$ 434,978			
1400 - SUMMER SCHOOL	\$ 39,389	\$ 128,855	\$ 135,041	0.00	\$ -	\$ -	\$ -	0.00
111-LICENSED SALARIES	\$ 15,555	\$ 26,122	\$ -	0.00	\$ -			0.00
112 - CLASSIFIED SALARIES	\$ 11,115	\$ 950	\$ -		\$ -			
130 - OTHER PAY	\$ 1,061	\$ 39,769	\$ 67,120		\$ -			
132 - OVERTIME SALARIES	\$ 25	\$ 741	\$ -		\$ -			
211 - PERS T1/T2	\$ 277	\$ 579	\$ 67		\$ -			
212 - PERS PICK-UP	\$ 1,325	\$ 3,906	\$ 4,027		\$ -			
213 - PERS/BOND	\$ 2,097	\$ 6,130	\$ 5,578		\$ -			
216 - PERS OPSRP	\$ 2,473	\$ 8,653	\$ 7,383		\$ -			
220 - FICA	\$ 2,102	\$ 5,078	\$ 5,135		\$ -			
231 - WORKER'S COMP	\$ 150	\$ 528	\$ 287		\$ -			
240 - HEALTH INSURANCE	\$ 18	\$ 81	\$ -		\$ -			
245 - EMPLOYER PAID TSA	\$ 15	\$ 29	\$ -		\$ -			
246 - LIFE & LT DISABILITY INS	\$ 11	\$ 18	\$ -		\$ -			
247 - PFMLI	\$ -	\$ 278	\$ 403		\$ -			
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ 40	\$ 56		\$ -			
410 - SUPPLIES	\$ 3,166	\$ 35,952	\$ 40,026		\$ -			

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
690 - GRANT INDIRECT CHARGES	\$ -	\$ -	\$ 4,959		\$ -			
1410 - INTERMEDIATE SUMMER SCH	\$ 288,811	\$ -	\$ 293,386	3.00	\$ 27,136	\$ -	\$ -	0.00
111 - LICENSED SALARIES	\$ 135,844	\$ -	\$ 136,300	2.00	\$ -			0.00
112 - CLASSIFIED SALARIES	\$ 61,313	\$ -	\$ 62,200	1.00	\$ -			0.00
113 - ADMINISTRATORS	\$ -	\$ -	\$ -	0.00	\$ -			0.00
114 - MANAGERIAL	\$ 13,658	\$ -	\$ 14,000		\$ -			
130 - OTHER PAY	\$ 8,383	\$ -	\$ 8,500		\$ 8,900			
132 - OVERTIME SALARIES	\$ 370	\$ -	\$ 400					
211 - PERS T1/T2	\$ 1,733	\$ -	\$ 2,000					
212 - PERS PICK-UP	\$ 3,198	\$ -	\$ 3,500					
213 - PERS/BOND	\$ 11,695	\$ -	\$ 11,900					
216 - PERS OPSRP	\$ 14,453	\$ -	\$ 15,300					
220 - FICA	\$ 18,575	\$ -	\$ 19,600					
231 - WORKER'S COMP	\$ 1,401	\$ -	\$ 1,450					
240 - HEALTH INSURANCE	\$ -	\$ -	\$ -					
245 - EMPLOYER PAID TSA	\$ -	\$ -	\$ -					
246 - LIFE & LT DISABILITY INS	\$ -	\$ -	\$ -					
331 - REIMB STUDENT TRANSPORT	\$ -	\$ -	\$ -					
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ -	\$ -					
353 - POSTAGE	\$ 174	\$ -	\$ 200		\$ 200			
389 - OTHER PROF/TECH SERVICES	\$ 35	\$ -	\$ 35		\$ 35			
410 - SUPPLIES	\$ 17,980	\$ -	\$ 18,001		\$ 18,001			
1420 - PROJECT PM SUMMER PGM	\$ 143,724	\$ -	\$ 146,571	1.50	\$ 12,549	\$ -	\$ -	0.00
111 - LICENSED SALARIES	\$ 58,290	\$ -	\$ 58,500	0.50	\$ -			0.00
112 - CLASSIFIED SALARIES	\$ 29,417	\$ -	\$ 30,000	1.00	\$ -			0.00
113 - ADMINISTRATORS	\$ 519	\$ -	\$ 550	0.00	\$ -			0.00
114 - MANAGERIAL	\$ 9,803	\$ -	\$ 10,000	0.00	\$ -			0.00
130 - OTHER PAY	\$ 10,533	\$ -	\$ 11,000		\$ 11,000			
211 - PERS T1/T2	\$ 5,108	\$ -	\$ 5,500		\$ -			
212 - PERS PICK-UP	\$ 4,868	\$ -	\$ 5,000		\$ -			
213 - PERS/BOND	\$ 8,775	\$ -	\$ 9,000		\$ -			
216 - PERS OPSRP	\$ 7,199	\$ -	\$ 7,200		\$ -			
220 - FICA	\$ 8,227	\$ -	\$ 8,300		\$ -			
231 - WORKER'S COMP	\$ 494	\$ -	\$ 500		\$ -			
245 - EMPLOYER PAID TSA	\$ 21	\$ -	\$ 21		\$ -			
246 - LIFE & LT DISABILITY INS	\$ -	\$ -	\$ -		\$ -			
331 - REIMB STUDENT TRANSPORT	\$ -	\$ -	\$ -		\$ -			
389 - OTHER PROF/TECH SERVICES	\$ -	\$ -	\$ -		\$ -			
410 - SUPPLIES	\$ 470	\$ -	\$ -		\$ 1,549			
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ -	\$ 1,000		\$ -			
1460 - SPECIAL PROG SUMMER SCH	\$ -	\$ 20,112	\$ 18,825	0.00	\$ -	\$ -	\$ -	0.00
111 - LICENSED SALARIES	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ -	\$ 8	\$ -	0.00	\$ -	\$ -	\$ -	0.00
130 - OTHER PAY	\$ -	\$ 701	\$ -		\$ -	\$ -	\$ -	
132 - OVERTIME SALARIES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
211 - PERS T1/T2	\$ -	\$ 38	\$ -		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ -	\$ 42	\$ -		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ -	\$ 66	\$ -		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ -	\$ 61	\$ -		\$ -	\$ -	\$ -	
220 - FICA	\$ -	\$ 54	\$ -		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ -	\$ 3	\$ -		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ -		\$ -		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ -		\$ -		\$ -	\$ -	\$ -	
310 - INSTR PROF TECH SERVICES	\$ -		\$ -		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -		\$ -		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 18,325	\$ 18,325		\$ -			
410 - SUPPLIES	\$ -	\$ 814	\$ 500		\$ -			
2114 - STUDENT ACCOUNTING SERVICES	\$ -	\$ -	\$ -	0.00	\$ 95,233	\$ -	\$ -	0.94
111 - LICENSED SALARIES	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ -	\$ -	\$ -	0.00	\$ 67,720	\$ -	\$ -	0.94
130 - OTHER PAY	\$ -	\$ -	\$ -			\$ -	\$ -	
132 - OVERTIME SALARIES	\$ -	\$ -	\$ -			\$ -	\$ -	
211 - PERS T1/T2	\$ -	\$ -	\$ -			\$ -	\$ -	
212 - PERS PICK-UP	\$ -	\$ -	\$ -		\$ 3,504	\$ -	\$ -	
213 - PERS/BOND	\$ -	\$ -	\$ -		\$ 4,749	\$ -	\$ -	
216 - PERS OPSRP	\$ -	\$ -	\$ -		\$ 11,670	\$ -	\$ -	
220 - FICA	\$ -	\$ -	\$ -		\$ 4,469	\$ -	\$ -	
231 - WORKER'S COMP	\$ -	\$ -	\$ -		\$ 235	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ -	\$ -	\$ -		\$ 2,716	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ -	\$ -	\$ -		\$ 170	\$ -	\$ -	
310 - INSTR PROF TECH SERVICES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ -	\$ -		\$ -			
410 - SUPPLIES	\$ -	\$ -	\$ -		\$ -			
2113 - HOMELESS SERVICES	\$ 104,000	\$ 63,557	\$ -	0.00	\$ -	\$ -	\$ -	0.00
313 - STUDENT SERVICES	\$ 104,000	\$ 63,557	\$ -		\$ -	\$ -	\$ -	
2115 - STUDENT SAFETY	\$ 26,467	\$ 45,433	\$ 40,000	0.00	\$ 150,000	\$ -	\$ -	0.00
389 - OTHER PROF/TECH SERVICES	\$ 25,011	\$ 45,433	\$ 38,036		\$ 141,000			
690 - GRANT INDIRECT CHARGES	\$ 1,456	\$ -	\$ 1,964		\$ 9,000			
2117 - MIGRANT CHILD ID/RECRUIT	\$ 98,305	\$ 51,817	\$ 100,784	1.00	\$ 126,953	\$ -	\$ -	1.50
112 - CLASSIFIED SALARIES	\$ 63,747	\$ 20,264	\$ 49,617	1.00	\$ 79,545			1.50
122 - SUBSTITUTE CLASSIFIED	\$ -		\$ -					
130 - OTHER PAY	\$ -	\$ 39	\$ -					
132 - OVERTIME SALARIES	\$ 578	\$ 328	\$ -					
212 - PERS PICK-UP	\$ 3,249	\$ 1,190	\$ 2,861		\$ 4,587			
213 - PERS/BOND	\$ 5,145	\$ 1,588	\$ 3,877		\$ 6,215			
216 - PERS OPSRP	\$ 6,607	\$ 2,600	\$ 6,252		\$ 15,274			
220 - FICA	\$ 4,725	\$ 1,517	\$ 3,648		\$ 5,848			
231 - WORKER'S COMP	\$ 259	\$ 326	\$ 237		\$ 315			
240 - HEALTH INSURANCE	\$ 8,580	\$ 14,486	\$ 19,315		\$ 14,623			

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
246 - LIFE & LT DISABILITY INS	\$ 216	\$ 98	\$ 136		\$ 204			
247 - PFMLI	\$ -	\$ 117	\$ 286		\$ 286			
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 83	\$ 2,979	\$ 55		\$ 55			
410 - SUPPLIES	\$ 5,117	\$ 5,070	\$ 12,500		\$ -			
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ 1,217	\$ 2,000		\$ -			
2120 - GUIDANCE SERVICES	\$ 79,550	\$ 107,769	\$ 176,708	2.00	\$ 85,827	\$ -	\$ -	1.00
112 - CLASSIFIED SALARIES	\$ 47,709	\$ 67,925	\$ 92,456	2.00	\$ 52,231			1.00
122 - SUBSTITUTE CLASSIFIED	\$ 32		\$ -					
130 - OTHER PAY	\$ 206	\$ 394	\$ 500					
132 - OVERTIME SALARIES	\$ 984	\$ 2,538	\$ 1,000		\$ 1,000			
212 - PERS PICK-UP	\$ 1,849	\$ 3,630	\$ 5,435		\$ 3,012			
213 - PERS/BOND	\$ 3,003	\$ 4,847	\$ 7,364		\$ 4,081			
216 - PERS OPSRP	\$ 3,075	\$ 7,932	\$ 11,874		\$ 10,029			
220 - FICA	\$ 3,873	\$ 5,193	\$ 6,929		\$ 3,840			
231 - WORKER'S COMP	\$ 215	\$ 253	\$ 419		\$ 206			
240 - HEALTH INSURANCE	\$ 11,477	\$ 20,586	\$ 10,054		\$ 10,734			
246 - LIFE & LT DISABILITY INS	\$ 187	\$ 213	\$ 133		\$ 150			
247 - PFMLI	\$ -	\$ 312	\$ 543		\$ 543			
410 - SUPPLIES	\$ 1,401	\$ (6,054)	\$ 40,000		\$ -			
460 - NON-CONSUMABLE MATERIALS	\$ 5,538	\$ -	\$ -		\$ -			
2122 - COUNSELING SERVICES	\$ 547,023	\$ 1,210,169	\$ 1,230,585	9.00	\$ 1,283,482	\$ -	\$ -	8.50
111 - LICENSED SALARIES	\$ 310,373	\$ 746,230	\$ 759,953	9.00	\$ 779,505			8.50
112 - CLASSIFIED SALARIES	\$ -	\$ 8	\$ -	0.00				0.00
121 - SUBSTITUTE LICENSED	\$ 1,307		\$ -					
130 - OTHER PAY	\$ 308	\$ 201	\$ -					
141 - EXTRA OR EXT DUTY CONTR	\$ 11,874	\$ 15,322	\$ 15,322		\$ 29,570			
211 - PERS T1/T2	\$ 37	\$ 27,451	\$ 29,038		\$ 45,804			
212 - PERS PICK-UP	\$ 19,353	\$ 45,491	\$ 46,517		\$ 47,121			
213 - PERS/BOND	\$ 30,662	\$ 62,119	\$ 63,030		\$ 63,849			
216 - PERS OPSRP	\$ 39,347	\$ 77,517	\$ 77,771		\$ 117,397			
220 - FICA	\$ 24,143	\$ 56,747	\$ 59,309		\$ 58,170			
231 - WORKER'S COMP	\$ 1,304	\$ 2,906	\$ 2,866		\$ 2,986			
240 - HEALTH INSURANCE	\$ 67,662	\$ 138,398	\$ 143,992		\$ 126,086			
245 - EMPLOYER PAID TSA	\$ 4,026	\$ 8,006	\$ 8,058		\$ 6,258			
246 - LIFE & LT DISABILITY INS	\$ -	\$ 1	\$ -					
247 - PFMLI	\$ -	\$ 4,555	\$ 4,652		\$ 4,579			
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 1,198	\$ 22,217	\$ -					
389 - OTHER PROF/TECH SERVICES	\$ 24,150	\$ 3,000	\$ -					
410 - SUPPLIES	\$ 2,070	\$ -	\$ 20,078		\$ 2,158			
420 - TEXTBOOKS	\$ 9,209	\$ -	\$ -		\$ -			
2130 - HEALTH SERVICES	\$ 39,863	\$ 78,637	\$ 148,208	0.00	\$ 142,614	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ -	\$ 6,463	\$ -	0.00	\$ -	\$ -	\$ -	0.00
130 - OTHER PAY	\$ 11,636		\$ 15,000		\$ 15,000			
211 - PERS T1/T2	\$ 1,032	\$ 874	\$ -		\$ -			
212 - PERS PICK-UP	\$ 598	\$ 261	\$ 900		\$ -			

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
213 - PERS/BOND	\$ 947	\$ 581	\$ 1,247		\$ -			
216 - PERS OPSRP	\$ 393	\$ 129	\$ 2,250		\$ -			
220 - FICA	\$ 870	\$ 485	\$ 1,147		\$ -			
231 - WORKER'S COMP	\$ 47	\$ 23	\$ 50		\$ -			
240 - HEALTH INSURANCE	\$ 94	\$ 33	\$ -		\$ -			
245 - EMPLOYER PAID TSA	\$ 20	\$ 8	\$ -		\$ -			
247 - PFMLI	\$ -	\$ 39	\$ 30		\$ 30			
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 421	\$ 1,000		\$ 1,000			
370 - TUITION TO OTHER AGENCIES	\$ -		\$ -		\$ -			
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 8,960	\$ 1,000		\$ 1,000			
391 - CONTRACTED SERVICES	\$ 23,159	\$ 58,223	\$ 39,662		\$ 39,662			
410 - SUPPLIES	\$ 846	\$ 1,329	\$ 75,923		\$ 75,923			
460 - NON-CONSUMABLE MATERIALS	\$ 219	\$ 808	\$ 10,000		\$ 10,000			
2134 - NURSE SERVICES	\$ 214,519	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
313 - STUDENT SERVICES	\$ 214,519	\$ -	\$ -		\$ -	\$ -	\$ -	
2140 - PSYCHOLOGICAL SRVS	\$ 6,333	\$ -	\$ 180,933	1.00	\$ 25,565	\$ -	\$ -	0.00
111 - LICENSED SALARIES	\$ -	\$ -	\$ 93,664	1.00	\$ -			0.00
212 - PERS PICK-UP	\$ -	\$ -	\$ 5,620		\$ -			
213 - PERS/BOND	\$ -	\$ -	\$ 7,784		\$ -			
216 - PERS OPSRP	\$ -	\$ -	\$ 14,050		\$ -			
220 - FICA	\$ -	\$ -	\$ 7,165		\$ -			
231 - WORKER'S COMP	\$ -	\$ -	\$ 1,030		\$ -			
240 - HEALTH INSURANCE	\$ -	\$ -	\$ 18,000		\$ -			
247 - PFMLI	\$ -	\$ -	\$ 5,620		\$ -			
389 - OTHER PROF/TECH SERVICES	\$ -	\$ -	\$ 20,000		\$ 18,647			
470 - COMPUTER SOFTWARE	\$ 6,333	\$ -	\$ 8,000		\$ 6,918			
2152 - SPEECH PATHOLOGY SERVICES	\$ 181,988	\$ 149,541	\$ 168,276	1.00	\$ 942	\$ -	\$ -	0.00
111 - LICENSED SALARIES	\$ 113,206	\$ 93,617	\$ 105,744	1.00	\$ -			0.00
141 - EXTRA OR EXT DUTY CONTR	\$ 500	\$ 500	\$ 500		\$ 432			
211 - PERS T1/T2	\$ 13,378	\$ 15,012	\$ 16,670		\$ -			
212 - PERS PICK-UP	\$ 6,907	\$ 5,647	\$ 6,375		\$ -			
213 - PERS/BOND	\$ 10,936	\$ 7,654	\$ 8,652		\$ -			
216 - PERS OPSRP	\$ 3,384		\$ -		\$ -			
220 - FICA	\$ 8,482	\$ 6,885	\$ 8,136		\$ -			
231 - WORKER'S COMP	\$ 459	\$ 327	\$ 405		\$ -			
240 - HEALTH INSURANCE	\$ 23,540	\$ 18,434	\$ 20,230		\$ -			
245 - EMPLOYER PAID TSA	\$ 1,195	\$ 900	\$ 975		\$ -			
247 - PFMLI	\$ -	\$ 565	\$ 589		\$ 510			
2190 - STUDENT SERVICES	\$ 351	\$ 177,405	\$ 9,500	0.00	\$ 68,064	\$ -	\$ -	0.25
410 - SUPPLIES	\$ 351	\$ 177,405	\$ 9,500		\$ 68,064			0.25
2210 - INSTRUCTION IMPROVEMENT	\$ 787,923	\$ 514,707	\$ 1,037,670	3.30	\$ 1,565,738	\$ -	\$ -	6.00
111 - LICENSED SALARIES	\$ 269,000	\$ 223,935	\$ 235,622	2.30	\$ 402,803			4.50
112 - CLASSIFIED SALARIES	\$ 177	\$ 23,171	\$ 24,593	0.50	\$ 30,668			0.50
113 - ADMINISTRATORS	\$ -	\$ 72,420	\$ 73,297	0.50	\$ 153,982			1.00
121 - SUBSTITUTE LICENSED	\$ 201		\$ -					

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
122 - SUBSTITUTE CLASSIFIED	\$ -		\$ -					
130 - OTHER PAY	\$ 5,945		\$ -					
141 - EXTRA OR EXT DUTY CONTR	\$ -	\$ 949	\$ 949		\$ 949			
211 - PERS T1/T2	\$ 25,945	\$ 28,570	\$ 30,102		\$ 46,122			
212 - PERS PICK-UP	\$ 16,503	\$ 19,176	\$ 20,010		\$ 33,077			
213 - PERS/BOND	\$ 26,129	\$ 26,772	\$ 27,114		\$ 42,463			
216 - PERS OPSRP	\$ 12,881	\$ 18,416	\$ 18,981		\$ 64,570			
220 - FICA	\$ 20,637	\$ 24,084	\$ 25,513		\$ 39,443			
231 - WORKER'S COMP	\$ 1,099	\$ 1,117	\$ 1,235		\$ 2,003			
240 - HEALTH INSURANCE	\$ 59,089	\$ 54,074	\$ 57,986		\$ 74,660			
245 - EMPLOYER PAID TSA	\$ 3,007	\$ 5,173	\$ 4,950		\$ 8,548			
246 - LIFE & LT DISABILITY INS	\$ 11	\$ 335	\$ 317		\$ 636			
247 - PFMLI	\$ -	\$ 1,799	\$ 2,001		\$ 1,863			
312 - INSTRUCT PROGR IMPROVE	\$ 8,000		\$ 5,000		\$ 5,000			
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 166		\$ 2,500		\$ 1,450			
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 13,604	\$ 500,000		\$ 650,000			
410 - SUPPLIES	\$ 1,337	\$ 1,112	\$ 7,500		\$ 7,500			
420 - TEXTBOOKS	\$ 251,421	\$ -	\$ -		\$ -			
470 - COMPUTER SOFTWARE	\$ 86,376	\$ -	\$ -		\$ -			
2212 - INST/CURR DEVELOPMENT	\$ -	\$ -	\$ 5,000	0.00	\$ 4,459	\$ -	\$ -	0.00
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ -	\$ 5,000		\$ 4,459			
2219 - OTH IMPRV OF INSTRUCTION	\$ 524,206	\$ 306,813	\$ 331,981	4.00	\$ 16,859	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ 164,587	\$ 146,133	\$ 159,240	4.00	\$ -			0.00
121 - SUBSTITUTE LICENSED	\$ 101		\$ 200		\$ -			
122 - SUBSTITUTE CLASSIFIED	\$ 188	\$ 6,313	\$ 250		\$ -			
130 - OTHER PAY	\$ 14,016	\$ 11,870	\$ 15,300		\$ -			
132 - OVERTIME SALARIES	\$ 1,199	\$ 2,043	\$ 1,000		\$ -			
211 - PERS T1/T2	\$ 5,638	\$ 4,703	\$ 7,076		\$ -			
212 - PERS PICK-UP	\$ 9,011	\$ 8,766	\$ 10,181		\$ -			
213 - PERS/BOND	\$ 14,277	\$ 12,020	\$ 13,824		\$ -			
216 - PERS OPSRP	\$ 13,842	\$ 15,325	\$ 17,154		\$ -			
220 - FICA	\$ 12,869	\$ 11,225	\$ 12,981		\$ -			
231 - WORKER'S COMP	\$ 749	\$ 594	\$ 759		\$ -			
232 - UNEMPLOYMENT INSURANCE	\$ -		\$ 100		\$ -			
240 - HEALTH INSURANCE	\$ 70,455	\$ 56,469	\$ 56,469		\$ -			
245 - EMPLOYER PAID TSA	\$ 22	\$ 21	\$ -		\$ -			
246 - LIFE & LT DISABILITY INS	\$ 599	\$ 424	\$ 430		\$ 5			
247 - PFMLI	\$ -	\$ 881	\$ 1,017		\$ 915			
312 - INSTRUCT PROGR IMPROVE	\$ 31,429	\$ 9,000	\$ 15,000		\$ -			
319 - OTHER INSTRUCT/PROF/TECH	\$ 10,700	\$ 495	\$ 1,000		\$ -			
324 - RENTALS	\$ -	\$ 336	\$ 1,000					
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 1,106	\$ 40	\$ 500					
342 - TRAVEL, OUT OF-DISTRICT	\$ 3,698	\$ 1,889	\$ 2,000					
353 - POSTAGE	\$ 144		\$ 500					
354 - ADVERTISING	\$ -		\$ 1,000					

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
355 - PRINTING AND BINDING	\$ 523	\$ 1,296	\$ 100					
385 - MGMT SVS/CONSUL-NON INSTR	\$ 67,119	\$ 350	\$ 500					
389 - OTHER PROF/TECH SERVICES	\$ 40,295	\$ 3,500	\$ 4,150		\$ 15,000			
410 - SUPPLIES	\$ 27,788	\$ 10,675	\$ 5,200		\$ 939			
420 - TEXTBOOKS	\$ 30		\$ -		\$ -			
460 - NON-CONSUMABLE MATERIALS	\$ 757		\$ 1,000		\$ -			
470 - COMPUTER SOFTWARE	\$ 25,200	\$ 30	\$ 50		\$ -			
480 - COMPUTER HARDWARE	\$ 3,147		\$ 2,000		\$ -			
640 - DUES AND FEES	\$ 4,717	\$ 2,415	\$ 2,000		\$ -			
2222 - SCHOOL LIBRARY SERVICES	\$ 45	\$ -	\$ 17,000	0.00	\$ 12,280	\$ -	\$ -	0.00
410 - SUPPLIES	\$ 45	\$ -	\$ 12,000		\$ 7,280			
430 - LIBRARY BOOKS	\$ -	\$ -	\$ 5,000		\$ 5,000			
2230 - ASSESSMENT & TESTING	\$ 7,623	\$ 11,396	\$ -	0.00	\$ -	\$ -	\$ -	0.00
470 - COMPUTER SOFTWARE	\$ 7,623	\$ 11,396	\$ -		\$ -	\$ -	\$ -	
2240 - PROFESSIONAL DVLMT-STAFF	\$ 1,274,416	\$ 1,540,521	\$ 1,332,565	7.00	\$ 1,415,918	\$ -	\$ -	6.05
111 - LICENSED SALARIES	\$ 570,128	\$ 834,155	\$ 597,107	6.60	\$ 537,112			5.30
112 - CLASSIFIED SALARIES	\$ 9		\$ -	0.00	\$ 20			0.00
113 - ADMINISTRATORS	\$ 121,709	\$ 24,453	\$ 52,819	0.40	\$ 115,487			0.75
121 - SUBSTITUTE LICENSED	\$ 11,355	\$ 25,509	\$ 4,000		\$ 1,000			
130 - OTHER PAY	\$ 46,773	\$ 40,627	\$ 3,000		\$ 18,008			
132 - OVERTIME SALARIES	\$ -		\$ -					
141 - EXTRA OR EXT DUTY CONTR	\$ 36,359	\$ 41,211	\$ 34,530		\$ 35,564			
211 - PERS T1/T2	\$ 29,683	\$ 58,420	\$ 28,353		\$ 100,492			
212 - PERS PICK-UP	\$ 46,275	\$ 57,037	\$ 41,238		\$ 48,756			
213 - PERS/BOND	\$ 73,560	\$ 74,595	\$ 56,042		\$ 67,916			
216 - PERS OPSRP	\$ 70,846	\$ 77,052	\$ 69,027		\$ 75,013			
220 - FICA	\$ 60,451	\$ 73,599	\$ 52,580		\$ 62,937			
231 - WORKER'S COMP	\$ 3,193	\$ 3,281	\$ 2,540		\$ 2,628			
240 - HEALTH INSURANCE	\$ 119,357	\$ 159,032	\$ 124,666		\$ 104,362			
245 - EMPLOYER PAID TSA	\$ 11,814	\$ 8,470	\$ 6,526		\$ 4,117			
246 - LIFE & LT DISABILITY INS	\$ 585	\$ 111	\$ 198		\$ 16			
247 - PFMLI	\$ -	\$ 5,864	\$ 4,118		\$ 6,978			
249 - OTHER EMPLOYER BENEFITS	\$ -		\$ 140,000		\$ 80,000			
310 - INSTR PROF TECH SERVICES	\$ -	\$ 5,500	\$ 5,000		\$ 10,000			
312 - WORK SHOPS/INSTR PRO IMPR	\$ 49,180	\$ 11,777	\$ 13,500		\$ 100,000			
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -		\$ 1,308					
342 - TRAVEL, OUT OF-DISTRICT	\$ 31,306	\$ 37,909	\$ 59,395		\$ 12,000			
389 - OTHER PROF/TECH SERVICES	\$ 40		\$ 100		\$ 100			
410 - SUPPLIES	\$ 5,387	\$ 1,289	\$ 23,868		\$ 20,000			
460 - NON-CONSUMABLE MATERIALS	\$ -		\$ 2,000		\$ 1,528			
470 - COMPUTER SOFTWARE	\$ (10,778)		\$ 10,000		\$ 11,234			
640 - DUES AND FEES	\$ (2,815)	\$ 630	\$ 650		\$ 650			
2410 - OFFICE OF THE PRINCIPAL	\$ 199,769	\$ 162,325	\$ 228,432	1.00	\$ 111,183	\$ -	\$ -	0.50
112 - CLASSIFIED SALARIES	\$ -	\$ -	\$ -	0.00	\$ -			0.00
113 - ADMINISTRATORS	\$ 122,424	\$ 90,802	\$ 131,584	1.00	\$ 68,665			0.50

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
130 - OTHER PAY	\$ -	\$ 5,000	\$ -					
132 - OVERTIME SALARIES	\$ -		\$ -					
211 - PERS T1/T2	\$ 18,743	\$ 14,483	\$ 20,988					
212 - PERS PICK-UP	\$ 7,345	\$ 5,688	\$ 7,895		\$ 4,120			
213 - PERS/BOND	\$ 11,630	\$ 7,707	\$ 10,698		\$ 5,582			
216 - PERS OPSRP	\$ -	\$ 524	\$ -		\$ 13,719			
220 - FICA	\$ 9,347	\$ 7,277	\$ 10,066		\$ 5,181			
231 - WORKER'S COMP	\$ 483	\$ 332	\$ 452		\$ 301			
240 - HEALTH INSURANCE	\$ 18,894	\$ 6,416	\$ 19,824		\$ 9,801			
245 - EMPLOYER PAID TSA	\$ 5,426	\$ 4,500	\$ 5,400		\$ 2,700			
246 - LIFE & LT DISABILITY INS	\$ 576	\$ 333	\$ 452		\$ 524			
247 - PFMLI	\$ -	\$ 573	\$ 790		\$ 591			
343 - STUDENT TRAVEL	\$ -	\$ 300	\$ 300		\$ -			
410 - SUPPLIES	\$ 4,900	\$ 18,391	\$ 19,984		\$ -			
2490 - OTHER ADMIN SUPPORT	\$ 130,768	\$ 64,566	\$ 189,542	0.50	\$ 444	\$ -	\$ -	0.00
113 - ADMINISTRATORS	\$ 40,321	\$ 41,128	\$ 74,030	0.50	\$ -			0.00
211 - PERS T1/T2	\$ 6,173	\$ 6,560	\$ 11,808		\$ -			
212 - PERS PICK-UP	\$ 2,419	\$ 2,468	\$ 4,442		\$ -			
213 - PERS/BOND	\$ 3,831	\$ 3,344	\$ 6,019		\$ -			
220 - FICA	\$ 3,069	\$ 3,137	\$ 5,663		\$ -			
231 - WORKER'S COMP	\$ 159	\$ 142	\$ 254		\$ -			
240 - HEALTH INSURANCE	\$ 5,668	\$ 5,757	\$ 9,912		\$ -			
245 - EMPLOYER PAID TSA	\$ 1,620	\$ 1,620	\$ 2,700		\$ -			
246 - LIFE & LT DISABILITY INS	\$ 189	\$ 167	\$ 271		\$ -			
247 - PFMLI	\$ -	\$ 206	\$ 444		\$ 444			
342 - TRAVEL, OUT OF-DISTRICT	\$ -		\$ 2,000		\$ -			
410 - SUPPLIES	\$ -	\$ 39	\$ 2,000		\$ -			
564 - BUS & CAPITAL BUS IMPROV	\$ 67,318	\$ -	\$ 70,000		\$ -			
2510 - DIRECTOR OF BUSINESS SUPP	\$ 576	\$ 200	\$ 243,000	0.00	\$ 208,396	\$ -	\$ -	0.00
111 - LICENSED SALARIES	\$ -	\$ -	\$ -	0.00	\$ -			0.00
240 - HEALTH INSURANCE	\$ -	\$ -	\$ -		\$ -			
410 - SUPPLIES	\$ 576	\$ 200	\$ 243,000		\$ 208,396			
2520 - FISCAL SERVICES	\$ 611,447	\$ 559,636	\$ 685,382	0.00	\$ 798,595	\$ -	\$ -	0.00
690 - GRANT INDIRECT CHARGES	\$ 611,447	\$ 559,636	\$ 685,382		\$ 798,595			
2542 - CARE/UPKEEP OF BUILDINGS	\$ -	\$ 32,200	\$ 25,000	0.00	\$ 65,001	\$ -	\$ -	0.00
410 - SUPPLIES	\$ -	\$ 32,200	\$ 25,000		\$ 24,001			
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ -	\$ -		\$ 41,000			
2550 - STUDENT TRANSPORTATION	\$ 2,556	\$ 10,565	\$ -	0.00	\$ -	\$ -	\$ -	0.00
331 - REIMB STUDENT TRANSPORT	\$ 2,556	\$ 10,565	\$ -		\$ -	\$ -	\$ -	
2552 - VEHICLE OPERATION	\$ -	\$ 136,931	\$ 300,000	0.00	\$ 691,629	\$ -	\$ -	0.00
564 - BUS & CAPITAL BUS IMPROV	\$ -	\$ 136,931	\$ 300,000		\$ 691,629			
2620 - GRANT SERVICES	\$ 142,902	\$ 10,976	\$ -	0.00	\$ -	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ 26,716	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
113 - ADMINISTRATORS	\$ 67,202	\$ 5,985	\$ -	0.00	\$ -	\$ -	\$ -	0.00
211 - PERS T1/T2	\$ 10,289	\$ 911	\$ -		\$ -	\$ -	\$ -	

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
212 - PERS PICK-UP	\$ 4,915	\$ 343	\$ -		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 7,782	\$ (184)	\$ -		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 1,795	\$ -	\$ -		\$ -	\$ -	\$ -	
220 - FICA	\$ 7,095	\$ 457	\$ -		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 374	\$ 20	\$ -		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ 13,631	\$ 3,178	\$ -		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ 2,700	\$ 225	\$ -		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ 404	\$ 41	\$ -		\$ -	\$ -	\$ -	
2640 - STAFF SERVICES	\$ 20,540	\$ 11,256	\$ 29,000	0.00	\$ 29,000	\$ -	\$ -	0.00
340 - TRAVEL	\$ -	\$ -	\$ 500		\$ 500			
374 - OTHER TUITION	\$ -	\$ -	\$ 1,100		\$ 1,100			
392 - OTHER PROF/TECH SERVICES	\$ 7,758	\$ 3,990	\$ 2,000		\$ 2,000			
410 - SUPPLIES	\$ 12,782	\$ 720	\$ 24,800		\$ 24,800			
690 - GRANT INDIRECT CHARGES	\$ -	\$ 6,546	\$ 600		\$ 600			
2649 - OTHER STAFF SERVICES	\$ 679,036	\$ 104,709	\$ -	0.00	\$ -	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ 27	\$ 11,334	\$ -		\$ -	\$ -	\$ -	
113 - ADMINISTRATORS	\$ 99,557	\$ 58,765	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 420,074	\$ 105	\$ -		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 25,448	\$ 3,468	\$ -		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 20,816	\$ 3,113	\$ -		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 9,425	\$ 4,472	\$ -		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 22,472	\$ 3,549	\$ -		\$ -	\$ -	\$ -	
220 - FICA	\$ 37,921	\$ 4,459	\$ -		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 1,401	\$ 77	\$ -		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ 17,319	\$ 13,636	\$ -		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ 4,950	\$ 1,213	\$ -		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ 513	\$ 519	\$ -		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ 19,112	\$ -	\$ -		\$ -	\$ -	\$ -	
2660 - TECHNOLOGY SERVICES	\$ 57,020	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
359 - OTH COMMUNICATION SERVICE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ 20,020	\$ -	\$ -		\$ -	\$ -	\$ -	
480 - COMPUTER HARDWARE	\$ 37,000	\$ -	\$ -		\$ -	\$ -	\$ -	
2690 - OTHER SUPPORT SERVICES	\$ 19,574	\$ 18,677	\$ 22,151	0.00	\$ 22,151	\$ -	\$ -	0.00
232 - UNEMPLOYMENT INSURANCE	\$ 19,574	\$ 18,677	\$ 22,151		\$ 22,151			
820 - RESERVED FOR NEXT YEAR	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
3100 - FOOD SERVICES	\$ 2,255,721	\$ 2,555,284	\$ 2,878,301	24.03	\$ 2,788,812	\$ -	\$ -	26.97
112 - CLASSIFIED SALARIES	\$ 581,578	\$ 641,789	\$ 770,499	23.03	\$ 856,555			25.97
114 - MANAGERIAL-CLASSIFIED	\$ 81,521	\$ 84,031	\$ 99,476	1.00	\$ 102,856			1.00
122 - SUBSTITUTE CLASSIFIED	\$ 38,182	\$ 61,541	\$ 50,000		\$ 50,000			
130 - OTHER PAY	\$ 16,636	\$ 16,373	\$ 15,000		\$ 15,000			
132 - OVERTIME SALARIES	\$ 3,798	\$ 4,474	\$ 3,065		\$ 3,065			
211 - PERS T1/T2	\$ -	\$ -	\$ -					
212 - PERS PICK-UP	\$ 33,114	\$ 41,513	\$ 47,290		\$ 50,947			
213 - PERS/BOND	\$ 52,436	\$ 55,956	\$ 64,078		\$ 75,589			
216 - PERS OPSRP	\$ 67,339	\$ 90,706	\$ 103,328		\$ 169,654			

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
220 - FICA	\$ 53,108	\$ 59,469	\$ 63,902		\$ 70,979			
231 - WORKER'S COMP	\$ 19,696	\$ 15,710	\$ 16,116		\$ 20,861			
240 - HEALTH INSURANCE	\$ 252,905	\$ 340,122	\$ 341,338		\$ 392,152			
245 - EMPLOYER PAID TSA	\$ 4,950	\$ 5,400	\$ 5,400		\$ 5,400			
246 - LIFE & LT DISABILITY INS	\$ 2,523	\$ 2,397	\$ 2,463		\$ 2,866			
247 - PFMLI	\$ -	\$ 4,548	\$ 5,012		\$ 5,012			
318 - STAFF DVLPMNT-NONINSTRUC	\$ -	\$ 546	\$ 2,000		\$ 2,000			
322 - CONTRACTED REPAIRS	\$ -	\$ 14,055	\$ 5,000		\$ 6,795			
324 - RENTALS	\$ -		\$ -					
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 477	\$ 560	\$ 500		\$ 500			
342 - TRAVEL, OUT OF-DISTRICT	\$ 75	\$ 1,186	\$ 1,550		\$ 1,550			
350 - COMMUNICATION	\$ 6,202	\$ 1,582	\$ 6,000		\$ 6,000			
389 - OTHER PROF/TECH SERVICES	\$ 400		\$ 45,000		\$ 45,000			
392 - STAFF EVENTS & INSERVICE	\$ 575	\$ 442	\$ 500		\$ 500			
410 - SUPPLIES	\$ 5,765	\$ 6,230	\$ 16,012		\$ 16,196			
411 - CAFETERIA SUPPLIES	\$ 8,067		\$ 10,300		\$ 13,842			
415 - OTHER SUPPLIES	\$ -	\$ 831	\$ 10,000					
450 - FOOD	\$ 996,812	\$ 1,035,759	\$ 1,094,892		\$ 800,912			
460 - NON-CONSUMABLE MATERIALS	\$ 7,432	\$ 702	\$ 25,000		\$ 25,000			
470 - COMPUTER SOFTWARE	\$ 10,063	\$ 10,890	\$ 11,200		\$ 11,200			
540 - DEPR EQUIPMENT (>\$5,000)	\$ -	\$ 45,884	\$ 50,000		\$ 25,000			
640 - DUES AND FEES	\$ 10,579	\$ 11,301	\$ 12,000		\$ 12,000			
651 - LIABILITY INSURANCE	\$ 1,185	\$ 1,108	\$ 1,380		\$ 1,380			
653 - PROPERTY INSURANCE	\$ 306	\$ 182	\$ -		\$ -	\$ -	\$ -	
3300 - COMMUNITY SERVICES	\$ 13,629	\$ 186,476	\$ 232,930	0.00	\$ 258,262	\$ -	\$ -	0.00
130 - OTHER PAY	\$ 1,278	\$ 1,511	\$ 3,000	0.00	\$ 3,621			0.00
211 - PERS T1/T2	\$ 60	\$ 13	\$ -		\$ -			
212 - PERS PICK-UP	\$ 53	\$ 41	\$ 180		\$ -			
213 - PERS/BOND	\$ 83	\$ 55	\$ 250		\$ -			
216 - PERS OPSRP	\$ 59	\$ 78	\$ 450		\$ -			
220 - FICA	\$ 95	\$ 108	\$ 250		\$ -			
231 - WORKER'S COMP	\$ 5	\$ 16	\$ 300		\$ 17			
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 41,724	\$ 5,000		\$ 38,642			
410 - SUPPLIES	\$ 11,996	\$ 110,376	\$ 215,500		\$ 215,982			
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ 24,861	\$ 8,000		\$ -			
480 - COMPUTER HARDWARE	\$ -	\$ 7,692	\$ -		\$ -	\$ -	\$ -	
3320 - COMMUNITY RECREATION	\$ 1,296	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
130 - OTHER PAY	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
220 - FICA	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ 73	\$ -	\$ -		\$ -	\$ -	\$ -	

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
410 - SUPPLIES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
651 - LIABILITY INSURANCE	\$ 889	\$ -	\$ -		\$ -	\$ -	\$ -	
653 - PROPERTY INSURANCE	\$ 334	\$ -	\$ -		\$ -	\$ -	\$ -	
3360 - WELFARE ACTIVITIES	\$ -	\$ -	\$ 4,000	0.00	\$ -	\$ -	\$ -	0.00
410 - SUPPLIES	\$ -	\$ -	\$ 4,000		\$ -			
3370 - NON PUBLIC SCH STUDENTS	\$ 10,561	\$ 4,428	\$ 14,083	0.00	\$ -	\$ -	\$ -	0.00
312 - WORK SHOPS/INSTR PRO IMPR	\$ 6,193	\$ 3,098	\$ 8,883		\$ -			
410 - SUPPLIES	\$ 78	\$ 200	\$ 200		\$ -			
480 - COMPUTER HARDWARE	\$ 4,289	\$ 1,130	\$ 5,000		\$ -			
3390 - OTHER COMMUNITY SERVICES	\$ 151,390	\$ 106,510	\$ 85,671	0.00	\$ 27,592	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ 33,091	\$ 7,073	\$ -	0.00	\$ -	\$ -	\$ -	0.00
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 2,261	\$ 1,956	\$ -		\$ -	\$ -	\$ -	
132 - OVERTIME SALARIES	\$ 452	\$ 427	\$ -		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 133	\$ 52	\$ -		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 2,079	\$ 535	\$ -		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 3,277	\$ 743	\$ -		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 4,110	\$ 1,126	\$ -		\$ -	\$ -	\$ -	
220 - FICA	\$ 2,639	\$ 694	\$ -		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 152	\$ 34	\$ -		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ 15,488	\$ 3,096	\$ -		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ 2	\$ -	\$ -		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ 80	\$ 18	\$ -		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ 12	\$ 323		\$ 700			
342 - TRAVEL, OUT OF-DISTRICT	\$ 247	\$ 200	\$ 163		\$ -			
343 - TRAVEL, STUDNTS, OUT DIST	\$ 51,434	\$ 61,176	\$ 49,060		\$ 8,358			
349 - OTHER TRAVEL	\$ 8,198	\$ -	\$ 5,998		\$ 7,102			
353 - POSTAGE	\$ -	\$ -	\$ -		\$ -			
389 - OTHER PROF/TECH SERVICES	\$ 3,000	\$ 9,000	\$ 3,769		\$ -			
410 - SUPPLIES	\$ 24,749	\$ 19,980	\$ 25,767		\$ 10,841			
415 - OTHER SUPPLIES	\$ -	\$ 389	\$ 591		\$ 591			
3500 - CUSTODY-CARE OF CHILDREN	\$ -	\$ -	\$ 4,815	0.00	\$ 1,999	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ -	\$ -	\$ 500	0.00	\$ -			0.00
130 - OTHER PAY	\$ -	\$ -	\$ 2,000		\$ 1,662			
132 - OVERTIME SALARIES	\$ -	\$ -	\$ 1,000		\$ 337			
212 - PERS PICK-UP	\$ -	\$ -	\$ 210		\$ -			
213 - PERS/BOND	\$ -	\$ -	\$ 300		\$ -			
216 - PERS OPSRP	\$ -	\$ -	\$ 525		\$ -			
220 - FICA	\$ -	\$ -	\$ 270		\$ -			
231 - WORKER'S COMP	\$ -	\$ -	\$ 10		\$ -			
246 - LIFE & LT DISABILITY INS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
4150 - BLDG CONST/IMPROVEMENT	\$ 292,269	\$ 917,643	\$ 100,000	0.00	\$ 1,100,000	\$ -	\$ -	0.00
520 - BUILDINGS ACQUISITION	\$ -	\$ -	\$ 100,000		\$ -			
530 - SITE IMPROVEMENTS	\$ 292,269	\$ 917,643	\$ -		\$ 1,100,000	\$ -	\$ -	

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
5200 - TRANSFER OF FUNDS	\$ -	\$ 2,005,926	\$ 500,000	0.00	\$ -	\$ -	\$ -	0.00
710 - FUND TRANSFERS	\$ -	\$ 2,005,926	\$ 500,000		\$ -			
7000 - UNAPP ENDING FUND BALANCE	\$ 7,188,288	\$ 4,732,999	\$ 3,895,400	0.00	\$ 3,784,926	\$ -	\$ -	0.00
810 - RESERVED FOR FUTURE EXPENDITURE	\$ -	\$ -	\$ -		\$ 2,087,801			
820 - RESERVED FOR NEXT YEAR	\$ 7,188,288	\$ 4,732,999	\$ 3,895,400		\$ 1,697,125			
Grand Total	\$ 25,593,685	\$ 23,520,733	\$ 28,884,270	102.68	\$ 28,766,709	\$ -	\$ -	98.17

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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 2025-26 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.

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**HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET**

FUND 300 DEBT SERVICE REVENUE/EXPENDITURE SUMMARY

RESOURCES REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
FUND 300 DEBT SERVICE						
Local Sources	\$ 5,066,181	\$ 5,107,443	\$ 4,839,600	\$ 4,938,600	\$ -	\$ -
Beginning Fund Balance	\$ 254,681	\$ 498,971	\$ 356,000	\$ 394,000	\$ -	\$ -
FUND 300 DEBT SERVICE TOTAL	\$ 5,320,861	\$ 5,606,414	\$ 5,195,600	\$ 5,332,600	\$ -	\$ -

REQUIREMENTS REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
FUND 300						
Other Objects	\$ 5,066,181	\$ 4,956,800	\$ 5,095,600	\$ 5,232,600	\$ -	\$ -
Unappropriated End Fund Balance	\$ 254,681	\$ 649,614	\$ 100,000	\$ 100,000	\$ -	\$ -
FUND 300 DEBT SERVICE TOTAL	\$ 5,320,862	\$ 5,606,414	\$ 5,195,600	\$ 5,332,600	\$ -	\$ -

FUND 300 DEBT SERVICE

REVENUE	2023-2024 22-23 Actuals ACTUAL	2023-2024 24-25 Adopted	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
R1111 CURRENT YEAR TAXES	\$ 4,698,273	\$ 5,107,443	\$ 4,604,600	\$ 4,748,600	\$ -
R1112 PRIOR YEAR TAXES	\$ 128,153	\$ -	\$ 115,000	\$ 90,000	\$ -
R1510 INTEREST EARNED	\$ 239,755	\$ -	\$ 120,000	\$ 100,000	\$ -
R5400 BEGINNING FUND BALANCE	\$ 254,681	\$ 498,971	\$ 356,000	\$ 394,000	\$ -
Total Revenue	\$ 5,320,861	\$ 5,606,414	\$ 5,195,600	\$ 5,332,600	\$ -

EXPENDITURES	2023-2024 22-23 Actuals ACTUAL	2023-2024 24-25 Adopted	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
FUNCTION 5110					
610 PRINICPAL PAYMENTS	\$ 2,663,491	\$ 2,905,000	\$ 3,160,000	\$ 3,455,000	\$ -
621 REGULAR INTEREST	\$ 2,158,400	\$ 2,051,800	\$ 1,935,600	\$ 1,777,600	\$ -
Function 7000					
810 Unappropriated End Fund Bal	\$ 498,970	\$ 649,614	\$ 100,000	\$ 100,000	\$ -
Total Expenditures	\$ 5,320,861	\$ 5,606,414	\$ 5,195,600	\$ 5,332,600	\$ -

**HOOD RIVER COUNTY SCHOOL DISTRICT
LONG TERM DEBT OBLIGATIONS**

The future maturities of long-term obligations as of June 30, 2025 will be:

Fiscal Year	Series 2011		Series 2004	
	Principal	Interest	Principal	Interest
2025-26	1,710,000	249,195	1,220,000	177,172
2026-27	1,895,000	154,290	1,355,000	109,731
2027-28	885,000	49,118	630,000	34,826
	<u>\$4,490,000</u>	<u>\$452,603</u>	<u>\$3,205,000</u>	<u>\$321,729</u>

Fiscal Year	Qualified School Construction Bond Series 2010 Direct Placement		General Obligation and Refunding Bonds Series 2016	
	Principal	Interest	Principal	Interest
2025-26	260,000	5,070	3,455,000	1,777,600
2026-27	-	-	3,740,000	1,639,400.00
2027-28	-	-	3,960,000	1,564,600.00
2028-29	-	-	4,235,000	1,445,800.00
2029-30	-	-	4,560,000	1,276,400.00
2030-31			4,900,000	1,094,000.00
2031-32			5,265,000	898,000.00
2032-33			5,645,000	687,400.00
2033-34			6,045,000	461,600.00
2034-36			5,490,000	33,400.00
	<u>260,000</u>	<u>5,070</u>	<u>47,295,000</u>	<u>10,878,200</u>

GO Bond Levy Requirement FY25-26 (P&I)

5,232,600

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.

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**HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET**

FUND 4XX CAPITAL PROJECTS REVENUE/EXPENDITURE SUMMARY

RESOURCES REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
FUND 4XX CAPITAL PROJECTS						
Local Sources	\$ 187,504	\$ 351,314	\$ 228,179	\$ 238,179	\$ -	\$ -
State Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ 90,989	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 3,851,858	\$ 1,176,137	\$ 400,000	\$ 530,500	\$ -	\$ -
FUND 4XX CAPITAL PROJECTS TOTAL	\$ 4,130,352	\$ 1,527,451	\$ 628,179	\$ 768,679	\$ -	\$ -

REQUIREMENTS REPORT	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
FUND 4XX CAPITAL PROJECTS						
Purchased Services	\$ 146,086	\$ 105,888	\$ 40,000	\$ 201,000	\$ -	\$ -
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 2,808,128	\$ 944,529	\$ 500,000	\$ 479,500	\$ -	\$ -
Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unappropriated End Fund Balance	\$ 1,176,138	\$ 477,034	\$ 88,179	\$ 88,179	\$ -	\$ -
FUND 4XX CAPITAL PROJECTS TOTAL	\$ 4,130,352	\$ 1,527,451	\$ 628,179	\$ 768,679	\$ -	\$ -

**HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET**

4XX Capital Projects Fund

REVENUE	22-23 Actuals	2023-2024 ACTUAL	24-25 Adopted	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
R1130 Construction Excise Tax	\$ 84,452	\$ 161,138	\$ 140,000	\$ 140,000	\$ -	\$ -
R1510 Interest Earned	\$ 27,230	\$ 47,874	\$ -	\$ 10,000	\$ -	\$ -
R1990 Miscellaneous Revenue	\$ 75,822	\$ 142,302	\$ 88,179	\$ 88,179	\$ -	\$ -
R3299 Restricted State Revenue	\$ -	\$ -				
R5200 Interfund Transfers	\$ 90,989	\$ -	\$ -	\$ -	\$ -	\$ -
R5400 Beginning Fund Balance	\$ 3,851,858	\$ 1,176,137	\$ 400,000	\$ 530,500	\$ -	\$ -
Total Revenue	\$ 4,130,352	\$ 1,527,451	\$ 628,179	\$ 768,679	\$ -	\$ -

EXPENDITURES

	22-23 Actuals	2023-2024 ACTUAL	24-25 Adopted	2025-2026 PROPOSED	24-25 Approved	24-25 Adopted
Function 4110						
389 Other Prof/Tech Services	\$ 64,195	\$ 96,904	\$ -	\$ -	\$ -	\$ -
Function 4120						
510 Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Function 4150						
389 Other Prof/Tech Services	\$ 81,892	\$ 8,986	\$ 40,000	\$ 201,000	\$ -	\$ -
460 Non-Consumable Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
520 Bldg Constr/Imprvmnt	\$ 2,808,128	\$ 944,529	\$ 500,000	\$ 479,500	\$ -	\$ -
653 Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Function 5200						
710 Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Function 7000						
810 Unappropriated End Fund Bal	\$ 1,176,138	\$ 477,032	\$ 88,179	\$ 88,179	\$ -	\$ -
Total Expenditures	\$ 4,130,352	\$ 1,527,451	\$ 628,179	\$ 768,679	\$ -	\$ -

Supplemental Information

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Financial Background

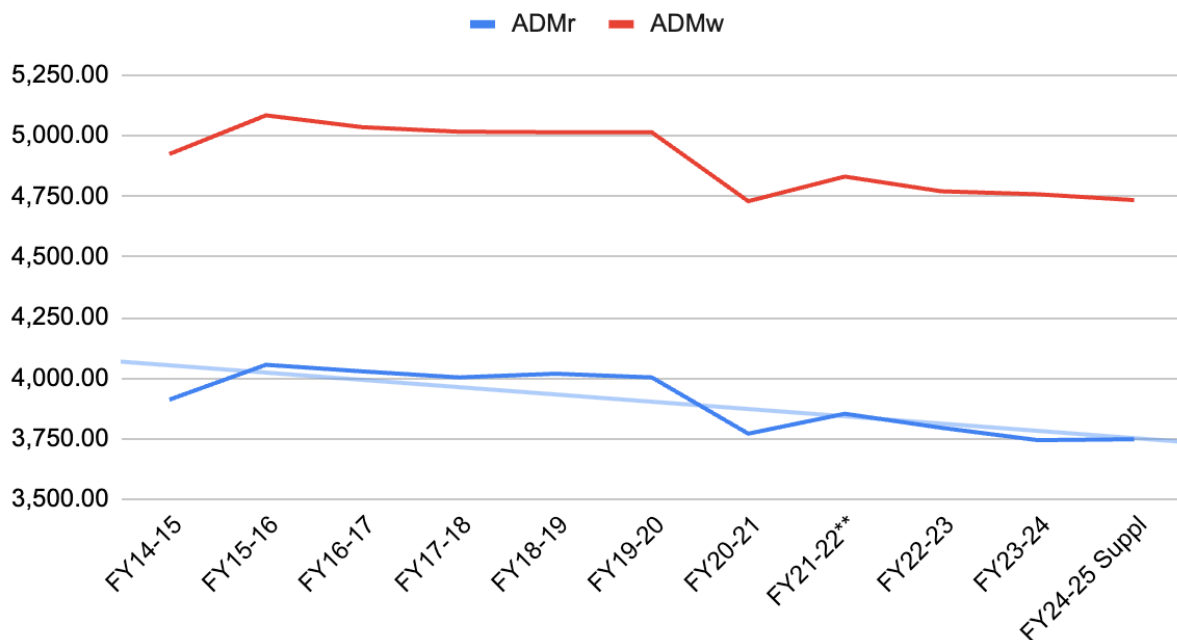
Budget Philosophy and Sustainability

Updated April 24, 2025

The District has focused on a budgeting strategy for Long-Term Sustainability. These concepts are embodied in the FY25-26 Proposed Budget as follows:

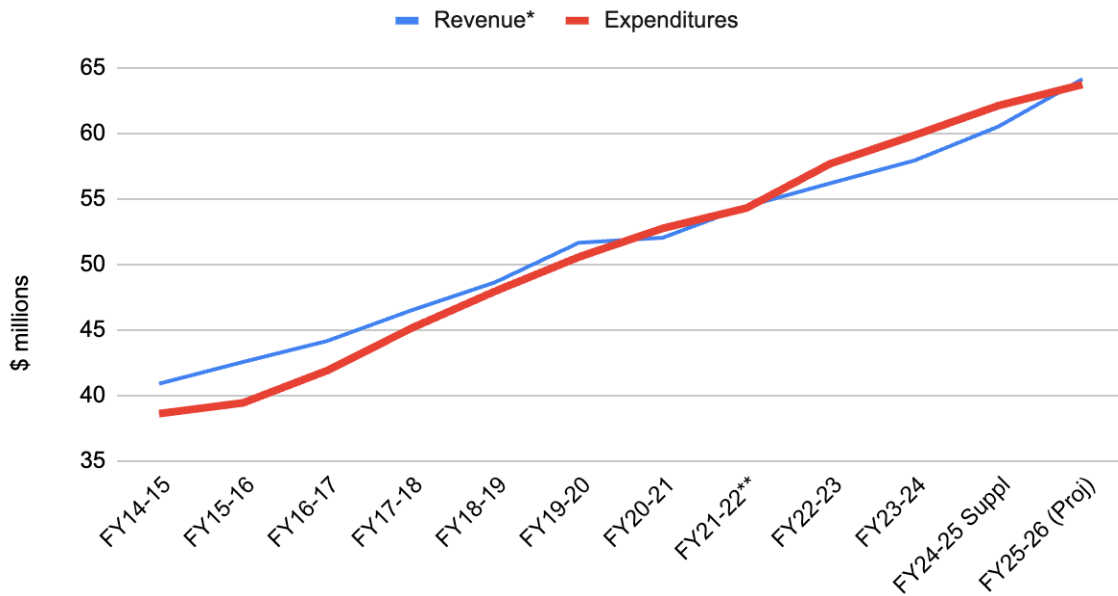
- Adjust for current gap in revenues and expenditures
 - Review current services levels and expectations
 - Understand our budget buffer (e.g., contingencies)
- Anticipate long-term enrollment changes
 - Design school district based on the expected future change
- Anticipate long-term cost changes
 - Impact of inflation on labor costs
 - Increased support costs (i.e., transportation, facilities)
 - Impact of PERS pension - rate change next biennium and side account one-time cash flow impact
 - Capital Project Program Advisory Project (i.e., long-term capital needs and deferred maintenance)
 - Begin building reserves for large projects

HRCSD ADMr and ADMw over Time

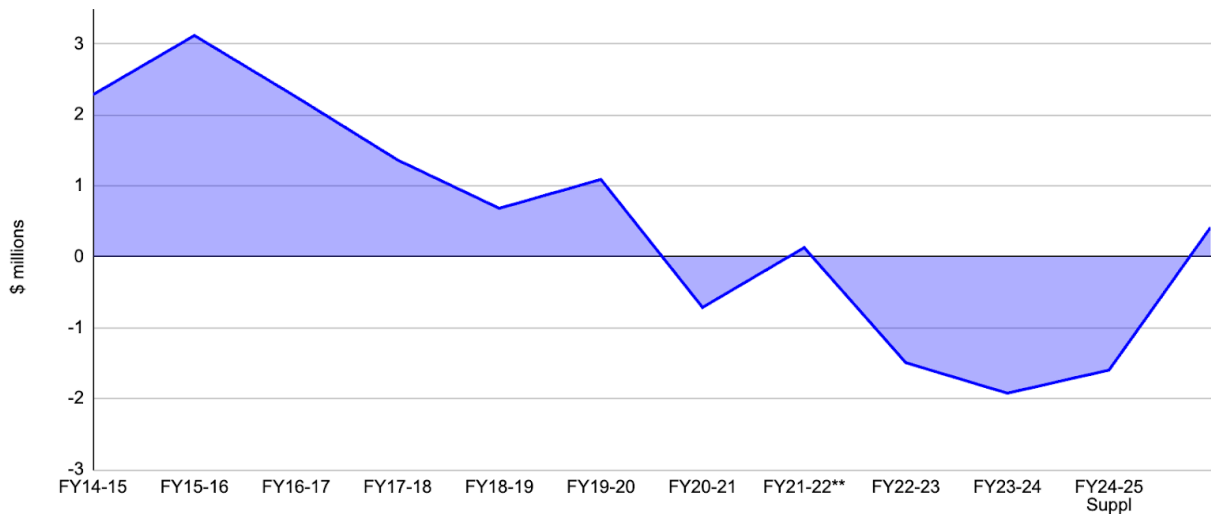


Revenues and expenditures have increased over time. However, in recent years the GF has run a deficit which has eroded the fund balances and reserves.

GF Revenue and Expenditures



GF Net Revenues* Minus Expenditures (Inflows vs Outflows)



FINANCIAL BACKGROUND
BUDGETARY CHANGES AND HEAT MAP
Updated 04/23/25

COST REDUCTION ANALYSIS

The following summary is designed to summarize the General Fund changes required to balance the objectives of the FY25-26 budget. The need for a \$4.0m budget reduction was determined due to the following elements:

COST REDUCTION ANALYSIS

Original Deficit Suppl.	\$	(2,296,984)
Additional Cost Current Service Level	\$	(4,928,283)
Revenue Change FY25-26	\$	3,455,324
Non-Labor Cost Changes	\$	(372,895)
Total Cut Necessary	\$	(4,142,838)

The Current Service Level (CSL) analysis was performed using the existing January employee payroll base and incrementing labor costs for changes in contractual wage scale, steps and PERS rate changes, health insurance and other costs. Non-labor cost changes are shown as a combination of all other costs which included significant increases to insurance, staffing contingency, textbook adoption changes, etc.

Revenue change for FY25-26 is relative to the Supplemental Budget forecast and includes a \$2.84m increase in SSF revenue and the remainder to various sources.

Cost Change Heat Maps

Due to the complexity associated with the myriad of PBAM coding (Fund, Function, Object, Location, Area and Subarea), it can be difficult to readily identify the substantive changes within the budget. The following attachments are provided as heat maps of changes to the General Fund 100 by Function and by Object code. Green represents a FY25-26 increase in cost relative to the FY24-25 Supplemental Budget.

**HRCSD FY25-26 PROPOSED BUDGET
GENERAL FUND 100 BY FUNCTION CODE**

Description	FY24-25 Adopted	FY24-25 AdoptFTE	FY24-25 Suppl FTE	FY25-26 Proposed	FY25-26 PropFTE	Note: CSLLabor	Difference	% Change	Notes
Function: ELEMENTARY K-5 - 1111	\$ 11,607,120	85.6	\$ 12,678,142	97.1	\$ 12,872,489	89.6	\$ 14,223,532	\$ 194,347 1.5%	
Function: MIDDLE/PROGRAM - 1121	\$ 6,664,205	50.8	\$ 6,535,044	46.0	\$ 5,980,408	41.0	\$ 6,899,406	\$ (554,636) -8.5%	Reductions \$189k textbooks, \$44k eqpt, & 2FTE to grant
Function: MIDDLE/EXTRACURRICULAR - 1122	\$ 193,390	0.0	\$ 166,890	0.0	\$ 201,784	0.0	\$ 201,280	\$ 34,894 20.9%	
Function: HIGH SCHOOL PROGRAMS - 1131	\$ 7,927,453	59.8	\$ 7,687,453	57.7	\$ 8,003,058	53.7	\$ 8,279,743	\$ 315,605 4.1%	
Function: HIGH SCHOOL EXTRACURR - 1132	\$ 1,014,959	1.0	\$ 1,024,959	1.0	\$ 1,086,132	1.0	\$ 1,102,221	\$ 61,173 6.0%	
Function: TALENTED & GIFTED PROGRAM - 1210	\$ 32,096	0.0	\$ 32,096	0.0	\$ 24,515	0.0	\$ 24,510	\$ (7,581) -23.6%	
Function: THERAPEUTIC LEARNING CTR - 1221	\$ 369,100	3.7	\$ 402,100	4.1	\$ 440,514	4.1	\$ 438,258	\$ 38,413 9.6%	
Function: STRUCTURED LEARNING CTR - 1229	\$ 1,177,709	18.1	\$ 1,490,274	25.6	\$ 1,696,212	26.0	\$ 1,614,152	\$ 205,938 13.8%	
Function: RESOURCE ROOMS - 1250	\$ 2,565,662	28.3	\$ 2,575,662	31.2	\$ 2,984,535	31.2	\$ 2,885,531	\$ 408,873 15.9%	
Function: EARLY INTERVENTION - 1260	\$ 510,639	2.5	\$ 475,116	3.5	\$ 504,170	2.5	\$ 632,562	\$ 29,054 6.1%	
Function: REMEDIATION - 1271	\$ 546,821	6.8	\$ 501,821	5.9	\$ 462,166	5.4	\$ 521,320	\$ (39,655) -7.9%	
Function: TUITION REIMB, STUDENTS - 1281	\$ 16,158	0.0	\$ 16,158	0.0	\$ 16,158	0.0	\$ 16,158	\$ - 0.0%	
Function: ALTERNATIVE PROGRAM - 1284	\$ 793,478	6.8	\$ 721,478	5.8	\$ 974,047	7.3	\$ 738,517	\$ 252,569 35.0%	
Function: ENGLISH AS A 2ND LANGUAGE - 1291	\$ 1,995,753	19.1	\$ 2,085,395	26.6	\$ 2,561,848	25.1	\$ 2,822,877	\$ 476,454 22.8%	partial offset to 1299 Other Programs below
Function: TEEN PARENTING - 1292	\$ 1,281	0.0	\$ 1,281	0.0	\$ 1,281	0.0	\$ 1,281	\$ - 0.0%	
Function: TUTORING - 1296	\$ 6,884	0.0	\$ 6,884	0.0	\$ 5,030	0.0	\$ 5,030	\$ (1,854) -26.9%	
Function: OTHER PROGRAMS - 1299	\$ 511,965	5.6	\$ 506,965	0.0	\$ 72,256	0.0	\$ 72,256	\$ (434,709) -85.7%	partial 1291 offset and grant funded elements
Function: ATTENDANCE & SOCIAL WORK - 2110	\$ 70,000	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ - 0.0%	
Function: COUNSELING SERVICES - 2122	\$ 1,777,186	12.6	\$ 1,623,186	12.7	\$ 1,699,627	12.2	\$ 1,765,523	\$ 76,441 4.7%	
Function: OTHER HEALTH SERVICES - 2139	\$ 20,332	0.2	\$ 20,332	0.2	\$ 21,972	0.2	\$ 21,800	\$ 1,640 8.1%	
Function: PSYCHOLOGICAL SRVS - 2140	\$ 452,990	3.0	\$ 452,990	3.0	\$ 347,784	2.0	\$ 502,267	\$ (105,206) -23.2%	
Function: SPEECH PATHOLOG SERVICES - 2152	\$ 609,943	5.0	\$ 709,943	5.5	\$ 907,232	5.5	\$ 903,745	\$ 197,289 27.8%	
Function: SERV DIR, STUDENT SUPPORT - 2190	\$ 653,414	3.8	\$ 655,414	3.8	\$ 372,064	2.0	\$ 714,861	\$ (283,350) -43.2%	Reductions to SS
Function: INSTRUCTION IMPROVEMENT - 2210	\$ 603,757	3.8	\$ 785,765	4.3	\$ 321,828	1.1	\$ 793,265	\$ (463,937) -59.0%	Reducton of Coaches at District level
Function: OTH IMPRV OF INSTRUCTION - 2219	\$ 129,164	0.5	\$ 129,164	0.5	\$ 14,066	0.0	\$ 138,284	\$ (115,098) -89.1%	
Function: SCHOOL LIBRARY SERVICES - 2222	\$ 514,802	6.3	\$ 569,423	7.1	\$ 607,721	7.1	\$ 604,423	\$ 38,298 6.7%	
Function: MULTIMEDIA SERVICES - 2223	\$ 9,671	0.0	\$ 9,671	0.0	\$ 9,671	0.0	\$ 9,671	\$ - 0.0%	
Function: ASSESSMENT & TESTING - 2230	\$ 55,034	0.0	\$ 155,049	1.0	\$ 84,158	0.0	\$ 157,677	\$ (70,891) -45.7%	
Function: PROFESSIONAL DVLMT-STAFF - 2240	\$ 621,935	3.6	\$ 163,929	0.1	\$ 128,084	0.0	\$ 143,295	\$ (35,845) -21.9%	
Function: BOARD OF EDUCATION SERV - 2310	\$ 389,247	0.0	\$ 411,650	0.0	\$ 442,770	0.0	\$ 411,650	\$ 31,120 7.6%	
Function: OFFICE OF SUPERINTENDENT - 2321	\$ 477,539	2.0	\$ 467,739	2.0	\$ 494,462	2.0	\$ 493,612	\$ 26,723 5.7%	
Function: OFFICE OF THE PRINCIPAL - 2410	\$ 4,297,501	31.4	\$ 4,336,501	35.6	\$ 4,685,645	33.3	\$ 4,810,599	\$ 349,144 8.1%	Labor cost increases
Function: ATHLETIC DIRECTOR - 2431	\$ 202,379	1.0	\$ 202,379	1.0	\$ 219,749	1.0	\$ 219,045	\$ 17,370 8.6%	
Function: DIRECTOR OF BUSINESS SUPP - 2510	\$ 479,789	1.0	\$ 623,703	1.0	\$ 553,506	1.0	\$ 565,705	\$ (70,197) -11.3%	
Function: FISCAL SERVICES - 2520	\$ 571,809	5.0	\$ 511,809	4.0	\$ 485,934	4.0	\$ 484,799	\$ (25,875) -5.1%	
Function: CARE/UPKEEP OF BUILDINGS - 2542	\$ 5,351,879	40.8	\$ 6,257,088	41.5	\$ 6,533,657	40.5	\$ 6,442,410	\$ 276,568 4.4%	Add contracted repairs. Labor cost increases
Function: CAMPUS SECURITY - 2546	\$ 167,367	3.0	\$ 167,367	3.0	\$ 175,673	3.0	\$ 175,072	\$ 8,306 5.0%	
Function: SERVICE AREA DIRECTION - 2551	\$ 335,733	2.0	\$ 355,733	2.4	\$ 384,792	2.4	\$ 383,006	\$ 29,058 8.2%	
Function: VEHICLE OPERATION - 2552	\$ 2,031,414	18.9	\$ 2,328,414	21.1	\$ 2,417,905	21.1	\$ 2,402,463	\$ 89,491 3.8%	
Function: PUBLIC INFORMATION - 2633	\$ 184,426	1.0	\$ 191,426	1.0	\$ 207,024	1.0	\$ 206,328	\$ 15,598 8.1%	
Function: STAFF SERVICES - 2640	\$ 784,234	3.0	\$ 774,234	3.0	\$ 790,135	3.0	\$ 820,033	\$ 15,901 2.1%	
Function: OTHER STAFF SERVICES - 2649	\$ -	0.0	\$ -	0.0	\$ (512,717)	0.0	\$ -	\$ (512,717) -100.0%	This is the PERS Legislative offset
Function: TECHNOLOGY SERVICES - 2660	\$ 3,042,203	13.7	\$ 3,042,203	12.8	\$ 3,087,745	12.8	\$ 3,157,391	\$ 45,542 1.5%	
Function: OTHER SUPPORT SERVICES - 2690	\$ 177,170	0.0	\$ 234,488	0.0	\$ 83,500	0.0	\$ 210,042	\$ (150,988) -64.4%	SRO. Reduction moving Capital Proj Adv to Capital Fund
Function: SUPP RETIREMENT PROGRAM - 2700	\$ -	0.0	\$ 15,000	0.0	\$ 15,000	0.0	\$ 15,000	\$ - 0.0%	
Function: LONG TERM DEBT - 5110	\$ 265,043	0.0	\$ 265,043	0.0	\$ 265,070	0.0	\$ 265,043	\$ 27 0.0%	
Function: TRANSFER OF FUNDS - 5200	\$ 140,000	0.0	\$ 140,000	0.0	\$ 245,000	0.0	\$ 140,000	\$ 105,000 75.0%	Increase for Turf Field
Function: CONTINGENCIES - 6110	\$ 302,565	0.0	\$ 302,565	0.0	\$ 819,841	0.0	\$ 302,565	\$ 517,276 171.0%	Increase for Staffing Contingency
NOTE: UNAPP ENDING FUND BALANCE - 7000	\$ 3,025,647	0.0	\$ 3,025,647	0.0	\$ 3,198,413	0.0	\$ -	\$ 172,766 5.7%	
Total Expenditures (w/o Ending Fund Balance)	\$ 60,653,198		\$ 62,809,924		\$ 63,795,498		\$ 67,738,207	\$ 1,158,340 1.8%	
Revenue	\$ 60,512,940	449.6	\$ 60,512,940	471.2	\$ 63,968,264	442.2			
Revenue Minus Expenditures	\$ (140,258)		\$ (2,296,984)		\$ 172,766				

**HRCSD FY25-26 PROPOSED BUDGET
GENERAL FUND 100 BY OBJECT CODE**

Description	FY24-25 Adopted	FY24-25 AdoptFTE	FY24-25 Suppl FTE	FY25-26 Proposed	FY25-26 PropFTE	Note: CSL Labor	DIFFERENCE	% Change	COMMENTS
LICENSED SALARIES	\$ 19,933,238	231.2	\$ 19,736,238	240.1	\$ 19,548,394	217.6	\$ 21,594,306	\$ (187,844) -1.0%	
CLASSIFIED SALARIES	\$ 8,254,027	193.1	\$ 8,582,665	205.3	\$ 9,283,919	201.1	\$ 9,010,089	\$ 701,254 8.2%	
ADMINISTRATORS	\$ 2,859,043	21.4	\$ 2,872,734	21.8	\$ 2,688,522	19.5	\$ 3,026,656	\$ (184,213) -6.4%	
MANAGERIAL-CLASSIFIED	\$ 461,987	4.0	\$ 473,987	4.0	\$ 493,777	4.0	\$ 493,777	\$ 19,791 4.2%	
FIELD TRIPS	\$ 5,000	0.0	\$ 5,000	0.0	\$ 5,000	0.0	\$ 5,000	\$ - 0.0%	
ACTIVITY TRIPS	\$ 30,000	0.0	\$ 30,000	0.0	\$ 30,000	0.0	\$ 30,000	\$ - 0.0%	
SUBSTITUTE LICENSED	\$ 630,000	0.0	\$ 619,462	0.0	\$ 622,000	0.0	\$ 622,000	\$ 2,538 0.4%	
SUBSTITUTE CLASSIFIED	\$ 395,452	0.0	\$ 370,452	0.0	\$ 370,452	0.0	\$ 370,452	\$ - 0.0%	
TEMPORARY - LICENSED	\$ -	0.0	\$ 310,059	0.0	\$ -	0.0	\$ 310,059	\$ (310,059) -100.0%	Full staff allocations above
TEMPORARY - CLASSIFIED	\$ -	0.0	\$ 54,565	0.0	\$ -	0.0	\$ 54,565	\$ (54,565) -100.0%	Full staff allocations above
OTHER PAY	\$ 433,047	0.0	\$ 186,990	0.0	\$ 190,047	0.0	\$ 190,047	\$ 3,058 1.6%	
OVERTIME SALARIES	\$ 61,086	0.0	\$ 76,086	0.0	\$ 76,086	0.0	\$ 76,086	\$ - 0.0%	
EXTRA OR EXT DUTY CONTR	\$ 203,687	0.0	\$ 217,687	0.0	\$ 217,687	0.0	\$ 217,687	\$ - 0.0%	
EXTRA DUTY ATHLETICS	\$ 495,383	0.0	\$ 495,383	0.0	\$ 495,383	0.0	\$ 495,383	\$ - 0.0%	
PERS T1/T2	\$ 1,325,870	0.0	\$ 1,418,266	0.0	\$ 1,803,031	0.0	\$ 1,894,593	\$ 384,765 27.1%	see PERS rate Increase
PERS PICK-UP	\$ 1,846,123	0.0	\$ 1,899,473	0.0	\$ 1,818,683	0.0	\$ 1,958,475	\$ (80,790) -4.3%	
PERS/BOND	\$ 2,534,210	0.0	\$ 2,615,496	0.0	\$ 2,598,776	0.0	\$ 2,787,756	\$ (16,719) -0.6%	
PERS OPSRP	\$ 2,998,486	0.0	\$ 3,089,785	0.0	\$ 4,071,879	0.0	\$ 4,970,438	\$ 982,094 31.8%	see PERS rate Increase
FICA	\$ 2,440,434	0.0	\$ 2,518,834	0.0	\$ 2,392,849	0.0	\$ 2,566,042	\$ (125,985) -5.0%	
WORKER'S COMP	\$ 199,684	0.0	\$ 233,671	0.0	\$ 210,098	0.0	\$ 186,489	\$ (23,573) -10.1%	
HEALTH INSURANCE	\$ 7,072,980	0.0	\$ 7,362,199	0.0	\$ 7,068,980	0.0	\$ 7,302,297	\$ (293,219) -4.0%	reduction in headcount
EMPLOYER PAID TSA	\$ 346,276	0.0	\$ 346,276	0.0	\$ 313,738	0.0	\$ 338,863	\$ (32,539) -9.4%	
LIFE & LT DISABILITY INS	\$ 34,388	0.0	\$ 36,388	0.0	\$ 37,839	0.0	\$ 38,923	\$ 1,451 4.0%	
PFLMI	\$ 191,289	0.0	\$ 193,289	0.0	\$ 193,289	0.0	\$ 193,289	\$ - 0.0%	
TUITION REIMBURSEMENT	\$ 10,000	0.0	\$ 10,000	0.0	\$ 10,000	0.0	\$ 10,000	\$ - 0.0%	
POST RETIREMENT HEALTH BN	\$ -	0.0	\$ 15,000	0.0	\$ 15,000	0.0	\$ 15,000	\$ - 0.0%	
INSTR PROF TECH SERVICES	\$ 2,945	0.0	\$ 2,945	0.0	\$ 2,945	0.0	\$ 2,945	\$ - 0.0%	
WORK SHOPS/INSTR PRO IMPR	\$ 26,354	0.0	\$ 26,354	0.0	\$ 26,354	0.0	\$ 26,354	\$ - 0.0%	
STUDENT SERVICES	\$ 1,170	0.0	\$ 1,170	0.0	\$ 1,170	0.0	\$ 1,170	\$ - 0.0%	
MGMT SVS / CONSUL - INSTR	\$ 69,141	0.0	\$ 69,141	0.0	\$ 69,141	0.0	\$ 69,141	\$ - 0.0%	
DATA PROCESSING SERVICES	\$ 203,713	0.0	\$ 203,713	0.0	\$ 203,713	0.0	\$ 203,713	\$ - 0.0%	
STAFF DVLPMNT-NONINSTRUC	\$ 6,587	0.0	\$ 6,587	0.0	\$ 5,529	0.0	\$ 6,587	\$ (1,058) -16.1%	
OTHER INSTRUCT/PROF/TECH	\$ 10,580	0.0	\$ 10,580	0.0	\$ 10,580	0.0	\$ 10,580	\$ - 0.0%	
CONTRACTED REPAIRS	\$ 300,001	0.0	\$ 876,214	0.0	\$ 947,001	0.0	\$ 872,001	\$ 70,787 8.1%	Increased Facilities Repairs
RENTALS	\$ 289,284	0.0	\$ 289,284	0.0	\$ 165,000	0.0	\$ 289,284	\$ (124,284) -43.0%	Reduced rentals
ELECTRICITY	\$ 477,556	0.0	\$ 527,038	0.0	\$ 527,038	0.0	\$ 527,038	\$ - 0.0%	
FUEL (HEATING)	\$ 305,831	0.0	\$ 325,626	0.0	\$ 325,626	0.0	\$ 325,626	\$ - 0.0%	
WATER AND SEWAGE	\$ 269,106	0.0	\$ 300,487	0.0	\$ 300,487	0.0	\$ 300,487	\$ - 0.0%	
GARBAGE	\$ 72,867	0.0	\$ 112,625	0.0	\$ 112,625	0.0	\$ 112,625	\$ - 0.0%	
REIMB STUDENT TRANSPORT	\$ 43,099	0.0	\$ 43,099	0.0	\$ 43,099	0.0	\$ 43,099	\$ - 0.0%	
NON REIMB STDNT TRANSP	\$ 85,226	0.0	\$ 85,226	0.0	\$ 85,226	0.0	\$ 85,226	\$ - 0.0%	
TRAVEL, LOCAL IN-DISTRICT	\$ 36,680	0.0	\$ 36,680	0.0	\$ 36,680	0.0	\$ 36,680	\$ - 0.0%	
TRAVEL, OUT OF-DISTRICT	\$ 153,850	0.0	\$ 185,858	0.0	\$ 185,858	0.0	\$ 185,858	\$ - 0.0%	
TRAVEL, STUDENTS, OUT DIST	\$ 18,907	0.0	\$ 18,907	0.0	\$ 18,907	0.0	\$ 18,907	\$ - 0.0%	
TELEPHONE	\$ 27,810	0.0	\$ 27,810	0.0	\$ 27,810	0.0	\$ 27,810	\$ - 0.0%	
POSTAGE	\$ 29,559	0.0	\$ 29,559	0.0	\$ 29,559	0.0	\$ 29,559	\$ - 0.0%	
ADVERTISING	\$ 5,244	0.0	\$ 5,244	0.0	\$ 5,244	0.0	\$ 5,244	\$ - 0.0%	
PRINTING AND BINDING	\$ 12,465	0.0	\$ 12,465	0.0	\$ 12,465	0.0	\$ 12,465	\$ - 0.0%	
OTH COMMUNICATION SERVICE	\$ 88,999	0.0	\$ 88,999	0.0	\$ 88,999	0.0	\$ 88,999	\$ - 0.0%	
OTHER TUITION	\$ 16,862	0.0	\$ 16,862	0.0	\$ 16,862	0.0	\$ 16,862	\$ - 0.0%	
AUDIT SERVICES	\$ 43,162	0.0	\$ 43,162	0.0	\$ 46,900	0.0	\$ 43,162	\$ 3,738 8.7%	
LEGAL SERVICES	\$ 70,769	0.0	\$ 70,769	0.0	\$ 70,769	0.0	\$ 70,769	\$ - 0.0%	
NEGOTIATIONS & LABOR LAW	\$ 28,136	0.0	\$ 28,136	0.0	\$ 28,136	0.0	\$ 28,136	\$ - 0.0%	
MGMT SVS/CONSUL-NON INSTR	\$ 211,904	0.0	\$ 160,904	0.0	\$ 100,904	0.0	\$ 100,904	\$ (60,000) -37.3%	reduction to account system
ELECTION SERVICES	\$ 15,229	0.0	\$ 15,229	0.0	\$ 15,229	0.0	\$ 15,229	\$ - 0.0%	
OTHER PROF/TECH SERVICES	\$ 600,292	0.0	\$ 829,998	0.0	\$ 573,124	0.0	\$ 806,164	\$ (256,874) -30.9%	reduction for bus svcs, Cap Adv
OTHER PROF/TECH SVCS	\$ 14,488	0.0	\$ 14,488	0.0	\$ 14,488	0.0	\$ 14,488	\$ - 0.0%	
STAFF EVENTS & INSERVICE	\$ 30,974	0.0	\$ 30,974	0.0	\$ 30,974	0.0	\$ 30,974	\$ - 0.0%	
CONSUMABLE SUPPLIES	\$ 891,968	0.0	\$ 855,468	0.0	\$ 897,974	0.0	\$ 881,968	\$ 42,506 5.0%	Misc increases, inflation
SAFETY PROGRAM	\$ -	0.0	\$ -	0.0	\$ 41,000	0.0	\$ -	\$ 41,000 100.0%	Safety budget plus Saferwatch
CUSTODIAL SUPPLIES	\$ 134,468	0.0	\$ 134,468	0.0	\$ 134,468	0.0	\$ 134,468	\$ - 0.0%	
ADDITIONAL WORKBOOKS	\$ 3,139	0.0	\$ 3,139	0.0	\$ 3,139	0.0	\$ 3,139	\$ - 0.0%	
PARTS	\$ 83,571	0.0	\$ 83,571	0.0	\$ 83,571	0.0	\$ 83,571	\$ - 0.0%	
FUEL (VEHICLE)	\$ 245,664	0.0	\$ 245,664	0.0	\$ 245,664	0.0	\$ 245,664	\$ - 0.0%	
LUBE OIL & GREASE	\$ 6,442	0.0	\$ 6,442	0.0	\$ 6,442	0.0	\$ 6,442	\$ - 0.0%	
TIRES	\$ 28,000	0.0	\$ 28,000	0.0	\$ 28,000	0.0	\$ 28,000	\$ - 0.0%	
BATTERIES	\$ 4,422	0.0	\$ 4,422	0.0	\$ 4,422	0.0	\$ 4,422	\$ - 0.0%	
INTERVENTIONS MATERIALS	\$ 8,000	0.0	\$ 8,000	0.0	\$ 8,000	0.0	\$ 8,000	\$ - 0.0%	
TEXTBOOKS	\$ 301,734	0.0	\$ 449,432	0.0	\$ 266,527	0.0	\$ 449,432	\$ (182,905) -40.7%	Health adoption lower cost
LIBRARY BOOKS	\$ 29,569	0.0	\$ 28,029	0.0	\$ 29,569	0.0	\$ 29,569	\$ 1,540 5.5%	
PERIODICALS	\$ 8,724	0.0	\$ 8,724	0.0	\$ 8,724	0.0	\$ 8,724	\$ - 0.0%	
NON-CONSUMABLE MATERIALS	\$ 229,137	0.0	\$ 235,137	0.0	\$ 235,137	0.0	\$ 235,137	\$ - 0.0%	
COMPUTER SOFTWARE	\$ 439,405	0.0	\$ 526,319	0.0	\$ 563,405	0.0	\$ 526,319	\$ 37,086 7.0%	Legacy accounting system
COMPUTER HARDWARE	\$ 470,604	0.0	\$ 337,604	0.0	\$ 287,604	0.0	\$ 337,604	\$ (50,000) -14.8%	Tech refresh reduction
DEPR EQUIPMENT (>\$5,000)	\$ 87,729	0.0	\$ 87,729	0.0	\$ 40,000	0.0	\$ 87,729	\$ (47,729) -54.4%	
NEW/ADDTL EQUIPMENT	\$ 27,443	0.0	\$ 27,443	0.0	\$ 27,443	0.0	\$ 27,443	\$ - 0.0%	
PRINCIPAL PAYMENTS	\$ 255,000	0.0	\$ 255,000	0.0	\$ 260,000	0.0	\$ 255,000	\$ 5,000 2.0%	
REGULAR INTEREST	\$ 10,043	0.0	\$ 10,043	0.0	\$ 5,070	0.0	\$ 10,043	\$ (4,973) -49.5%	
DUES AND FEES	\$ 131,259	0.0	\$ 185,579	0.0	\$ 185,579	0.0	\$ 185,579	\$ - 0.0%	
LIABILITY INSURANCE	\$ 164,590	0.0	\$ 188,156	0.0	\$ 222,025	0.0	\$ 188,156	\$ 33,869 18.0%	
FIDELITY BONDS	\$ 3,130	0.0	\$ 3,130	0.0	\$ 3,130	0.0	\$ 3,130	\$ - 0.0%	
PROPERTY INSURANCE	\$ 316,113	0.0	\$ 389,743	0.0	\$ 459,893	0.0	\$ 389,743	\$ 70,150 18.0%	
FUND TRANSFERS	\$ -	0.0	\$ -	0.0	\$ 165,000	0.0	\$ -	\$ 165,000 100.0%	Turf field (\$500k/3 years)
TRANSFER TO PD-CLASSIFIED	\$ 100,000	0.0	\$ 100,000	0.0	\$ 40,000	0.0	\$ 100,000	\$ (60,000) -60.0%	
TRANSFER TO PD-LICENSED	\$ 40,000	0.0	\$ 40,000	0.0	\$ 40,000	0.0	\$ 40,000	\$ - 0.0%	
CONTINGENCY	\$ 302,565	0.0	\$ 302,565	0.0	\$ 819,841	0.0	\$ 302,565	\$ 517,276 171.0%	Staffing contingency \$500k
Note: RESERVED FOR NEXT YEAR	\$ 3,025,647	0.0	\$ 3,025,647	0.0	\$ 3,198,413	0.0	\$ -	\$ 172,766 5.7%	Increased to 5% of Revenue
Total Expenditures (w/o Ending Fund Balac	\$ 60,653,198	449.6	\$ 62,809,924	471.2	\$ 63,795,498	442.2	\$ 67,738,207	\$ 985,574 1.6%	

FINANCIAL BACKGROUND
PERS RATE CHANGES AND FORECAST
UPDATED: 04/23/25

The most substantial cost impact during the FY25-26 period is the PERS rate changes enacted for the FY25-27 biennium. PERS rate increases are resulting from unfunded liability resulting from both increasing payrolls in recent years as well as lower than forecast returns. PERS rates are set at the start of each biennium period.

IMPACT ON CURRENT YEAR

Current biennium rate increases are a combination of both PERS collared rate changes as well as the reduced impact of the side account as the expiration of the side account approaches in FY27-28.

The rate changes for FY25-26 and associated current service level (CSL) impact are:

BIENNIUM	FY23-25	FY25-27	Est. CSL Increase (All Funds)
PERS T1/T2	15.95%	23.16%	\$584,527
PERS OPSRP	13.11%	19.98%	\$2,090,705

SIDE ACCOUNT IMPACT

The PERS Side account (Pension Bond) was established two decades ago to allow school districts to fund investment accounts against future State School Fund (SSF) payments. For HRCSD, the program was tremendously successful. Three pension bond sales (2002, 2004 and 2011) resulted in \$25,118,416 in investment contributions. These have resulted in \$15,351,000 in pension rate savings through a rate credit of approximately 11.9%.

However, as the side account expiration has approached, the increase in wages has reduced the effective balance considerably which resulted in a revaluation for the 2025-27 biennium to an approximately 6.5% rate credit.

FORECASTED FUTURE IMPACTS

There are three main PERS impacts anticipated in the 2027-29 Biennium related to PERS:

- **Expiration of side account rate change:** the expiration of the side account in FY27-28 would result in the reduction of the remaining 6.5% rate credit (approximately \$1.75m in current wages) going forward.
- **Cashflow impact to side account expiration:** the PERS side account rate credit expires during early FY27-28, however, pension bond obligations continue until the end of that fiscal year. As a result, current projections include an additional one-time cashflow impact between the \$1,598,944 pension bond debt service and the remaining rate credit (estimated \$496,630) for a one time cashflow impact of negative \$1,102,314.

- Potential Future PERS rate changes: additional rate changes to PERS are likely to occur and

Strategies for offsetting future PERS increase are limited:

- **Increase PERS Reserves:** increase reserves in prior years before the start of FY27-29. However, generating savings to create reserves during constrained budget periods remains challenging.
- **Employer Incentive Fund Contributions:** the program offers matching funds to employers to create a side account under the program. However, contribution must be made in cash and cannot be borrowed.
- **New Side Accounts:** the establishment of new sides accounts is essentially a bet between the bond interest rate and the potential investment increase over time. As interest rates have risen to current levels, this makes creation of new side accounts a risky investment. However, since creation of new side accounts takes time, OASBO has organized support for the required statistical analysis from many school districts, but due to current economic conditions, that report development is on hold.

FINANCIAL BACKGROUND
CAPITAL IMPROVEMENT AND MAJOR EQUIPMENT
UPDATED: 04/23/25

Due to current budgetary constraints, the ability to establish funds for capital projects, major equipment acquisition and major repair reserves is extremely limited. However, the District's ability to leverage grant funding of projects remains a bright spot in this area. The current Capital Projects Advisory team is charged with developing not only long range facility planning, but also an understanding of required expenditures related to deferred maintenance on the District's aging buildings.

The District maintains several funds to

- **Capital Projects Fund (400):** this fund has historically been funded through bond efforts, but also can receive reimbursement from the SB1149 Energy Efficiency fund for qualifying projects. The Capital Project Advisory team contract is currently projected to draw on these funds in FY25-26.
- **Construction Excise Tax Fund (401):** funds are increased through receipt of construction excise taxes and may be used for capital improvement including land acquisition, construction/improvement of school facilities, acquisitions of assets with a useful life greater than 1 year, costs for architectural/engineering costs related to capital improvements and payment of debt obligations related to the finance of capital improvements.
- **Public Purpose Charge (SB1149) Energy Efficiency Fund (402):** Senate Bill 1149 directed Oregon's two largest utilities, Portland General Electric and Pacific Power, to collect a "public purpose charge" from their customers. The charge collected is equal to 1.5 percent of the total revenues from electricity services. Twenty percent of those funds collected go to school districts to complete energy audits or fleet audits. They can then implement energy efficiency measures in public schools within the PGE and Pacific Power service areas or purchase zero emissions vehicles or electric vehicle chargers within the school districts. HRCSD currently has four schools (WSES, MSES, HRMS and HRVHS) that qualify for the use of these funds.

The projected resources available in these funds in FY25-26 is projected to be:

Fund	Capital Projects (400)	Const Excise Tax (401)	Energy Efficiency (402)
Projected Beginning Balance	\$185,000	\$50,000	\$295,500
Estimated Revenue	\$10,000	\$140,000	\$88,179
Total Resources	\$195,000	\$190,000	\$383,679

BUS/VEHICLE REPLACEMENT PROJECTION

Bus/Passenger Van Replacement: funding for bus replacement has historically been through Bus Replacement Fund (212) which is paid by the state of Oregon to the District on the basis of depreciation. Due to Oregon regulations related to the transition of buses to cleaner technology as well as the presence of grant funding and credits related to the purchase of electric buses, the District's strategy has been to utilize these funds for the purchase of electric vehicles.

These include approximately \$1.15m in funding:

- EPA Round 3 Clean Fuel Bus Grants \$400,000
- Oregon DEQ Funding (tentative) \$204,411
- MOVER/CREP Grant Funding \$477,500
- Pacific Power passenger Van \$70,000

Facilities Truck Fleet: Over the years, the budget for vehicle replacement has been negligible and resulted in an aging facilities maintenance truck fleet. The current year's budget includes \$40,000 to begin a replacement cycle on vehicles. Although this amount is not enough to bring the fleet up to date, it represents a step in the right direction.

CONSTRUCTION GRANTS and PROJECTS

The District has been diligently working to secure funding for various projects through alternative outside funding sources. A special word of thanks to our friends at New Buildings Institute and Mid Columbia Economic Development District for assistance in locating, writing and managing many of these grants.

Current projects include:

- Pacific Power Westside Charger (\$112,223) for a vehicle and charging station. Additional funds may be pulled from Energy Efficiency fund to complete additional scope and ensure communications and access to charging area.
- MOVER/CREP Wy-East Resiliency Project: this \$2.6m project includes multiple funding streams of federal, state, and local grant funding and credits to provide a solar microgrid and HVAC upgrades to the WYES gym and should be completed in 2026.

Bus Replacement Cashflow Forecast													
Updated 03/05/025													

							Depreciation							
	Fleet No.	License Number	Type of Asset	Bus Body	Bus Chassis	rst Year Reported	Depreciation Prady Allowed up	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	Remaining
	2	E261202	Bus	2014 Thomas	Thomas	2014	\$120,695	\$120,695	\$0	\$0				\$0
	26	E261213	Bus	2014 Thomas	Thomas	2014	\$120,695	\$120,695	\$0	\$0				\$0
	68	E270108	Bus	2016 Ford	Ford	2016	\$30,466	\$21,326	\$3,047	\$3,047	\$3,047			\$0
	1	E272657	Bus	2017 Thomas	Thomas	2016	\$120,945	\$84,662	\$12,095	\$12,095	\$12,095			\$0
	64	E267995	Bus	2017 Thomas	Ford	2017	\$64,871	\$45,410	\$6,487	\$6,487	\$6,487			\$0
	63	E267999	Bus	2017 Thomas	Ford	2017	\$60,755	\$42,529	\$6,076	\$6,076	\$6,076			\$0
	27	E272663	Bus	2018 Thomas	Thomas	2018	\$123,588	\$74,153	\$12,359	\$12,359	\$12,359	\$12,359		\$0
	5	E272664	Bus	2018 Thomas	Thomas	2018	\$122,804	\$73,682	\$12,280	\$12,280	\$12,280	\$12,280		\$0
	52	E272658	Bus	2017 Van	Toyota	2019	\$30,683	\$15,342	\$3,068	\$3,068	\$3,068	\$3,068		\$0
	30	E272678	Bus	2019 Thomas	Thomas	2019	\$125,268	\$62,634	\$12,527	\$12,527	\$12,527	\$12,527		\$0
	39	E272699	Bus	2019 Girardin	Chevrolet	2020	\$74,148	\$29,659	\$7,415	\$7,415	\$7,415	\$7,415	\$7,415	\$0
	31	E272700	Bus	2019 Girardin	Chevrolet	2020	\$71,689	\$28,676	\$7,169	\$7,169	\$7,169	\$7,169	\$7,169	\$0
	70	E282506	Bus	2020 Thomas	Thomas	2020	\$110,488	\$44,195	\$11,049	\$11,049	\$11,049	\$11,049	\$11,049	\$0
	69	E282507	Bus	2020 Thomas	Thomas	2020	\$110,488	\$44,195	\$11,049	\$11,049	\$11,049	\$11,049	\$11,049	\$0
	73	E284687	Bus	2021 Thomas	Freightliner	2021	\$109,516	\$32,855	\$10,952	\$10,952	\$10,952	\$10,952	\$10,952	\$10,952
	74	E284688	Bus	2021 Thomas	Freightliner	2021	\$109,516	\$32,855	\$10,952	\$10,952	\$10,952	\$10,952	\$10,952	\$10,952
	10	E286101	Bus	2022 Thomas	Thomas	2022	\$134,228	\$26,846	\$13,423	\$13,423	\$13,423	\$13,423	\$13,423	\$26,846
	36	E286130	Bus	2021 Microbird	Ford	2023	\$67,318	\$6,732	\$6,732	\$6,732	\$6,732	\$6,732	\$6,732	\$20,195
	4	E286145	Bus	2024 IC	IC	2024	\$137,711	\$0	\$13,771	\$13,771	\$13,771	\$13,771	\$13,771	\$55,084
		NEW	Bus	2024 Diesel	Shetky		\$192,636	\$0		\$19,264	\$19,264	\$19,264	\$19,264	\$115,581
		NEW	Bus	2024 EV	Model 1		\$341,995	\$0		\$34,200	\$34,200	\$34,200	\$34,200	\$205,197
		NEW	Bus	2025 EV	Greenpower #1		\$453,580	\$0			\$45,358	\$45,358	\$45,358	\$317,506
		NEW		2025 EV	Greenpower #2		\$453,580	\$0			\$45,358	\$45,358	\$45,358	\$317,506
		NEW		2026 EV	Greenpower (State)		\$453,580	\$0			\$45,358	\$45,358	\$45,358	\$45,358
			Total Depreciation (Revenue)			MONEY IN	\$436,476	\$160,448	\$160,448	\$213,911	\$322,282	\$297,642	\$282,047	\$1,125,177
			Bus Fund Revenues					\$596,924	\$757,372	\$971,284	\$1,293,565	\$1,591,207	\$1,873,255	\$2,998,432
			Purchases			Amount	Grant Funds							
				2024 Diesel	Shetky	\$192,636	\$0	\$192,636						
				2024 EV	Model 1	\$341,995	\$341,995	\$0						
				2025 EV	Greenpower #1	\$453,580	\$265,000 [1]		\$188,580					
				2025 EV	Greenpower #2	\$453,580	\$200,000		\$253,580					
				2026 EV	Greenpower (State)	\$453,580	\$204,111		\$249,469					
			Total Purchases			MONEY OUT		\$192,636	\$691,629	\$0	\$0	\$0	\$0	\$0
								FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	Remaining
							Net Cash	\$596,924	-\$32,188	-\$477,718	\$322,282	\$297,642	\$282,047	\$1,125,177
							Cumulative Balance	\$596,924	\$564,736	\$87,019	\$409,300	\$706,943	\$988,990	\$2,114,167

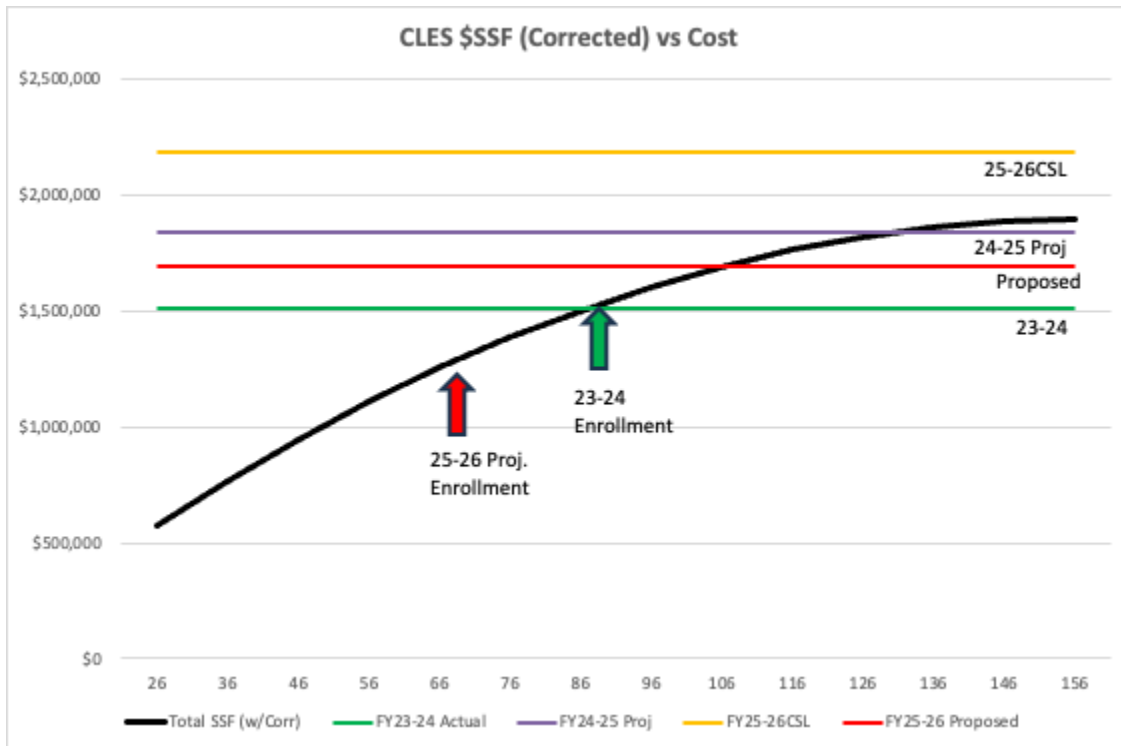
FINANCIAL BACKGROUND

CASCADE LOCKS ELEMENTARY SCHOOL

Updated: 04/24/25

Summary: Enrollment declines at Cascade Locks Elementary (CLES) have resulted in significantly lower class size ratios, which increase the costs per student compared to average elementary schools in Hood River County School District. As detailed below, the financial impact of the various scenarios is as follows:

- Maintaining Current Service Levels over implementing multi-age classrooms increases costs by approximately \$342,000 per year or \$4,963 per enrollment (FY25-26 Projected Enrollment of 69).
- Even with the Remote School Correction, the projected average direct cost per student for CLES of \$16,828 is 17% higher than other elementary schools in the district. This higher rate is largely driven by the lower enrollment, which has dropped from 89 to 69 students in recent years. This cost difference is also consistent with the last state-reported information of FY22-23 when there was an enrollment of 89.



Background: Cascade Locks Elementary School (CLES) is the smallest of HRCSD's elementary schools. It is also beyond the eighth-mile boundary to qualify it for Remote School Elementary School Correction in the State School Fund (SSF) Formula, which assigns additional weighted ADMw, resulting in additional funding for the District. However, recent declines in enrollment, coupled with labor cost increases and the nuances in the Remote Elementary School Correction has resulted in high costs per enrollment. Areas that impact this financial analysis include:

- **Enrollment Volatility:** Recent enrollment volatility complicates cost comparison metrics. For example, recent enrollment counts have steadily dropped after peaking in FY22-23. FY25-26 is projected to be 69, a reduction of 22%. This projection would increase the rate by approximately 28% when calculating the per-student costs. Therefore, cost-per-student rates will vary considerably from year to year.
- **Remote Elementary School Correction:** The revenue rate per ADMw changes each year. Therefore, the value of the Remote Elementary School Correction also changes over time as an offset to additional costs. In the current FY24-25 SSF calculation, the Remote Elementary School Correction has ADMw of 47.20 times the General Purpose Grant Revenue per Extended ADMw of \$10,627, which provides an adjustment of \$501,594 for FY24-25. In the current FY25-26 SSF projected estimate, the Remote ES Correction has ADMw of 47.20 times the General Purpose Grant Revenue per Extended ADMw of \$11,245, which provides an adjustment of \$530,764 for FY25-26. Note that the Remote Elementary School Correction results in a bell-shaped curve for maximum reimbursement, which assumes an enrollment of 84 for a six-grade school (see a following chart). As a result, when enrollment falls below this level, the district receives less ADMw funding in the correction.
- **Current Service Level (CSL) vs. Multiage Classroom Cost Difference: The multiage classroom model results in 2.5 FTE savings at an approximate cost of \$137,000 or \$342,500.** For an enrollment of 69 students, this savings is an average cost of \$4,963 per student.
- **Evaluation of Cost Differential:** Rather than focusing on absolute costs, the question of budgetary impact is best demonstrated through comparisons of the various scenarios (i.e., multiage classrooms) and the impact to district costs.

Cost Comparison Data

- **Direct Cost Comparison:** This comparison includes costs for instruction, student support services, local administration, custodial, and utilities. It excludes district-wide expenses such as busing, district office costs, and business services; however, it results in the most direct comparison of actual costs to operate the local site.
- **District-Wide Cost Comparison:** The Oregon Department of Education (ODE) provides [School-Level Expenditure Reports](#), which include all expenditures related to locations, and allocates all district costs accordingly. The differential between CLES and other district elementary schools is consistent.

Cost and Revenue per Enrollment Analysis:

Cost per enrollment varies significantly with changes in enrollment.

CLES Historical Direct Costs		Enrollment @ 89		Enrollment @ 69	
FY23-24	\$1,510,795	89	\$16,975.22	69	\$21,895.58
FY24-25 Budget	\$1,628,494	89	\$18,297.69	69	\$23,601.36
FY24-25 Actual	\$1,817,300	89	\$20,419.10	69	\$26,337.68
FY25-26 (Proj)	\$1,691,882	89	\$19,009.91	69	\$24,520.03
FY25-26 (Proj w/Remote)	\$1,161,118	89	\$13,046.27	69	\$16,827.80
FY25-26 (CSL)	\$2,184,262	89	\$24,542.27	69	\$31,655.97
FY25-26 (CSL w/Remote)	\$1,653,498	89	\$18,578.63	69	\$23,963.74
				% Change	29.0%
FY24-25 Budget is for Location specific charges. Excludes budget for 121,122 & 130					
Remote Elementary School Correction utilized is $47.2 \times \$11,245 = \$530,764$					

Remote Elementary School Correction Formula:

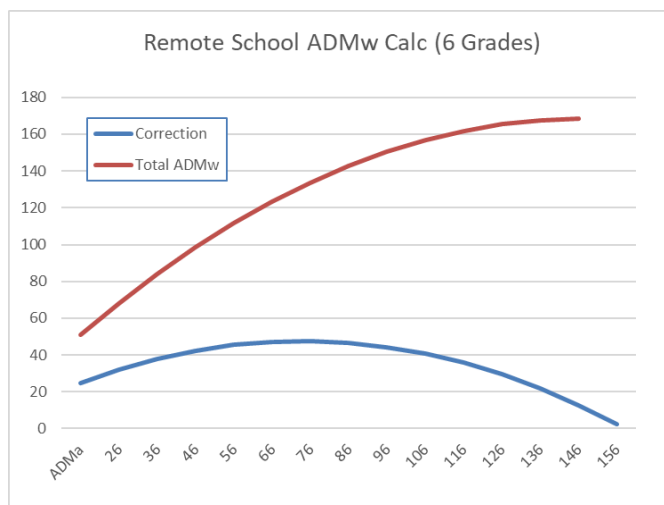
The Correction formula provides additional ADMw for qualifying remote schools whose ADMa is below a threshold set in [ORS 327.077](#). The formula is as follows:

(5)(a) If an elementary school in a school district qualifies as a remote small elementary school, the district shall have an additional amount added to the district's ADMw.

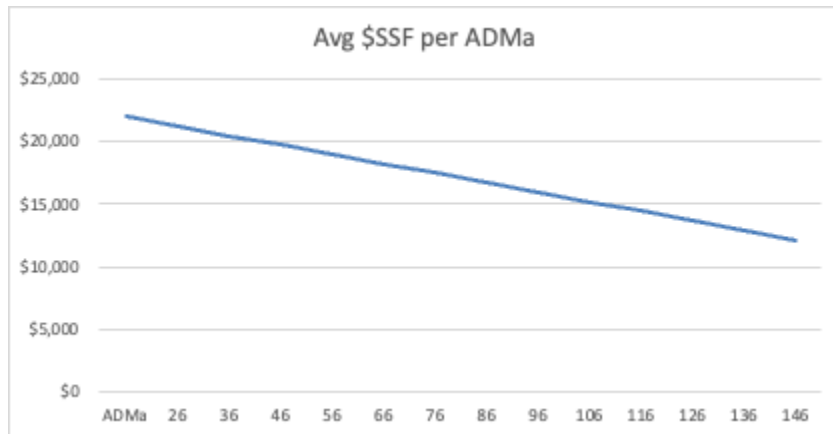
(b) The additional amount = $\{252 - (\text{ADM}_a / (\text{number of grades in the school} / \text{nine}))\} \times 0.0045 \times \text{ADM}_a \times \text{distance adjustment}$.

As a result, the formula works like a bell curve in that the maximum correction weight occurs in the mid-point of the formula. For a 6-grade school, this mid-point occurs at an enrollment of 84 (see below). The premise is that as you get closer to the minimum, you have fewer students to serve; and as you get closer to the maximum, you are approaching the point where it has been determined that correction weights are not needed (e.g., the ability to leverage economies of scale).

For CLES, the historical enrollment has hovered around the maximum amount, but the current projected enrollment decline will reduce the corrected ADMw provided.

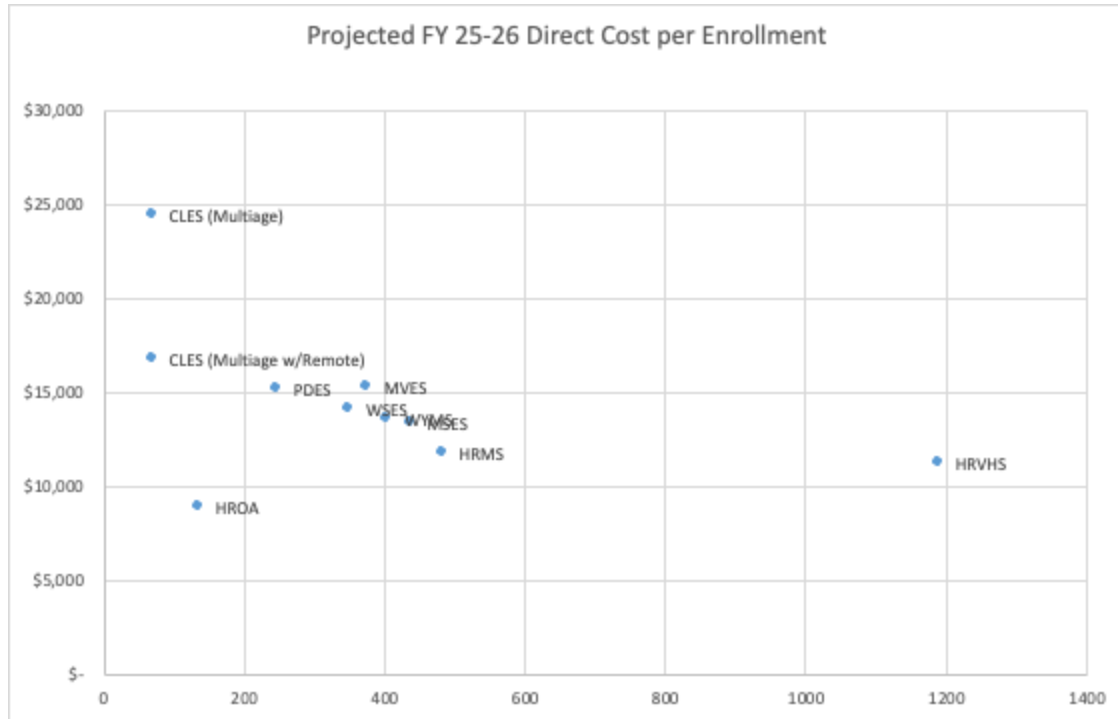


In addition to the cost per enrollment changing, the Average Revenue in the State School Fund Formula with Correction also changes dramatically with enrollment.



A comparison to the other elementary schools in the district are as follows:

FY25-26 Projected Cost Comparison (ES)				
School	Direct Cost	Enrollment	\$ per Student	
May Street ES	\$5,847,383	436	\$13,411	
Mid Valley ES	\$5,731,153	375	\$15,283	
Parkdale ES	\$3,752,338	246	\$15,253	
Westside ES	\$4,953,533	349	\$14,194	
Avg of ES	\$20,284,407	1406	\$14,427	
				% increase
CLES (Proj Multiage)	\$1,691,882	69	\$24,520	70%
CLES (Proj w/ Remote Corr)	\$1,161,118	69	\$16,828	17%



FY22-23 Oregon Department of Education School Level Expenditure Report

	Enrollment	School Expend.	School\$/Stud.	All Expend	All \$/Stud.
May Street Elementary School	466	\$5,534,981	\$11,890	\$8,818,276	\$18,944
Mid Valley Elementary School	389	\$5,539,739	\$14,249	\$8,281,931	\$21,302
Parkdale Elementary School	268	\$4,538,193	\$16,937	\$6,428,064	\$23,990
Westside Elementary School	387	\$5,130,603	\$13,274	\$7,856,765	\$20,327
Average Elementary Schools	1509	\$20,743,516	\$13,749	\$31,385,035	\$20,802
Cascade Locks Elementary School	89	\$1,683,932	\$18,880	\$2,313,034	\$25,933
% Difference			37%		25%
CLES with Remote Correction	89	\$1,221,580	\$13,696	\$1,850,682	\$20,749
% Difference			0%		0%

CLES FINANCIAL DATA

ACCOUNT	DESCRIPTION	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 ADOPTED	FY24-25 SUPPL	FY24-25 TOTAL ENCUMB	FY24-25 PROJECTED	FY25-26 CSL	FY25-26 PROPOSED
111	LICENSED SALARIES	599,963	587,127	644,950	805,883	794,147	794,147	918,809	621,460
112	CLASSIFIED SALARIES	197,314	210,226	235,525	292,686	238,359	238,359	258,344	258,344
113	ADMINISTRATORS	73,360	73,360	79,229	79,229	44,897	44,897	68,665	68,665
121	SUBSTITUTES - LICENSED	16,603	17,791	*	*	18,161	18,161		
122	SUBSTITUTES - CLASSIFIED	2,874	7,945	*	*	2,415	2,415		
130	OTHER PAY	3,673	5,237	11,798	11,798	2,077	2,077	11,798	11,798
141	EXTRA OR EXT DUTY CONTR	0	885	885	4,885	315	315	4,885	4,885
211	PERS T1/T2	15,058	8,815	8,994	8,994	23,762	23,762	37,767	37,767
212	PERS PICK-UP	45,552	50,871	56,021	76,001	65,034	65,034	78,291	59,440
213	PERS/BOND	71,053	68,551	75,920	83,920	89,240	89,240	106,084	80,748
216	PERS OPSRP	92,740	103,575	115,013	110,013	123,951	123,951	228,126	166,031
220	FICA	65,790	67,581	72,998	71,626	82,565	82,565	97,981	74,445
231	WORKER'S COMP	5,435	5,047	5,605	5,605	5,869	5,869	6,525	7,273
240	HEALTH INSURANCE	207,767	214,501	219,481	241,800	233,770	233,770	253,871	190,241
245	EMPLOYER PAID TSA	8,149	9,068	8,505	8,505	9,554	9,554	13,362	8,421
246	LIFE & LT DISABILITY INS	1,056	1,284	922	922	857	857	1,191	820
247	PFML	0	5,198	5,720	5,720	5,072	5,072		
324		3,928	0	0	0	0	0		
325	ELECTRICITY	21,074	13,199	21,074	23,283	25,836	25,836	23,283	23,283
327	WATER AND SEWAGE	27,460	16,588	27,460	30,750	17,508	30,750	30,750	30,750
328	GARBAGE	5,280	5,246	5,280	8,378	5,892	8,378	8,378	8,378
341	TRAVEL, LOCAL IN-DISTRICT	406	0	406	406	0	0	406	406
342	TRAVEL, OUT OF-DISTRICT	263	0	263	263	0	0	263	263
353	POSTAGE	512	352	512	512	297	297	512	512
389	OTHER PROF/TECH SERVICES	400	0	400	400	0	0	400	400
410	CONSUMABLE SUPPLIES	9,173	9,635	9,475	9,475	7,909	9,475	9,475	9,475
420		0	26	0	0	0	0		
430	LIBRARY BOOKS	1,215	867	1,464	1,464	700	1,464	1,464	1,464
440	PERIODICALS	169	691	169	169	0	0	169	169
460	NON-CONSUMABLE MATERIALS	4,694	113	4,694	4,694	708	4,694	4,694	4,694
470	COMPUTER SOFTWARE	1,068	844	864	864	887	887	864	864
540	DEPRECIABLE EQUIPMENT	**	9,103	0	0	0	0		
640	DUES AND FEES	1,342	1,324	1,342	1,342	954	1,342	1,342	1,342
653	PROPERTY INSURANCE	13,525	15,504	13,525	16,564	16,564	16,564	16,564	19,545
		392	240	0					
Grand Total		\$1,497,354	\$1,510,795	\$1,628,494	\$1,906,151	\$1,817,300	\$1,839,732	\$2,184,262	\$1,691,882
EXCLUDES							DIFFERENCE CSL to Proposed		\$492,380
1) Transportation, Facilities Contracted Repairs, Nutrition Services and District Office Costs									
2) Note *: Substitutes and Temporary Labor Objects (121, 122) Budgets removed from analysis due to prior calculation error.									
3) Note **: Depreciable equipment budget removed as related to boiler replacement and not recurring expense.									

Appendix A-3

Licensed Salary Schedules

2025-26 Licensed Salary Schedule

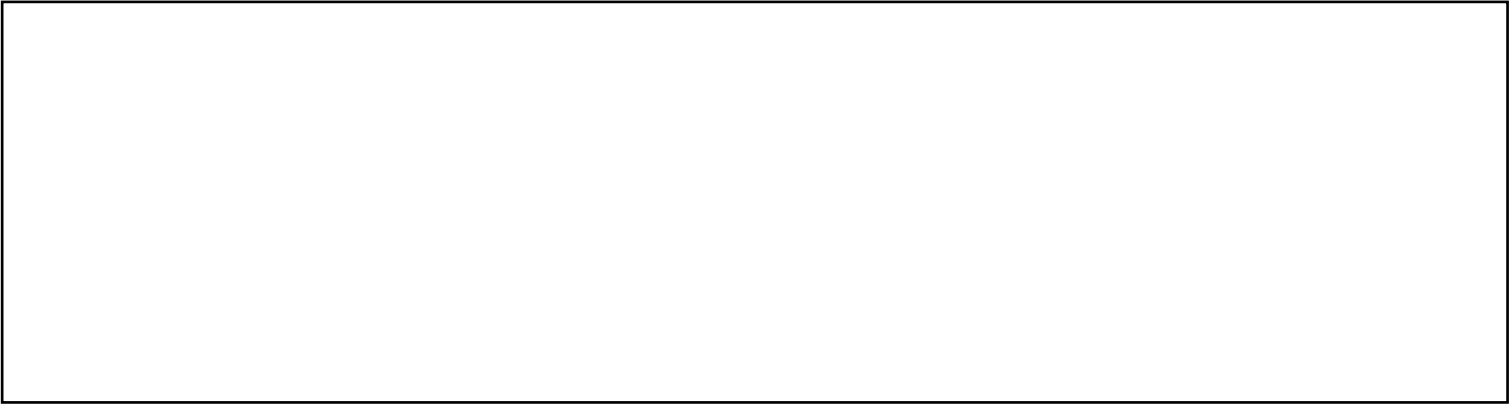
Licensed staff with no contracted experience begin at step A, then advance accordingly with each completed year of teaching. The licensed salary schedule for the 2025-26 school year is based on a 192 day work year. The per diem rate for each cell is the dollar amount divided by 192 work days. Licensed staff contracted for 135 days or more per year of 0.5 FTE or greater earn one (1) step advancement on the salary schedule in the subsequent year. Credits are based on quarter credits; semester credits are converted by 1:1.5.

2025-26 Salary Schedule									
Alpha Step	BA	BA+15	BA+30	BA+45	BA+75	MA	MA+15	MA+30	MA+45
A/B	\$ 59,112	\$ 60,812	\$ 62,514	\$ 64,215	\$ 65,916	\$ 65,916	\$ 67,617	\$ 69,319	\$ 71,019
C	\$ 61,326	\$ 63,028	\$ 64,728	\$ 66,430	\$ 68,131	\$ 68,131	\$ 69,832	\$ 71,533	\$ 73,235
D	\$ 63,540	\$ 65,242	\$ 66,942	\$ 68,644	\$ 70,345	\$ 70,345	\$ 72,046	\$ 73,747	\$ 75,449
E	\$ 65,755	\$ 67,456	\$ 69,158	\$ 70,858	\$ 72,560	\$ 72,560	\$ 74,261	\$ 75,962	\$ 77,663
F	\$ 67,969	\$ 69,670	\$ 71,372	\$ 73,072	\$ 74,774	\$ 74,774	\$ 76,475	\$ 78,176	\$ 79,877
G	\$ 70,184	\$ 71,885	\$ 73,586	\$ 75,288	\$ 76,988	\$ 76,988	\$ 78,690	\$ 80,391	\$ 82,092
H	\$ 72,398	\$ 74,099	\$ 75,800	\$ 77,502	\$ 79,203	\$ 79,203	\$ 80,904	\$ 82,605	\$ 84,307
I	\$ 74,612	\$ 76,313	\$ 78,014	\$ 79,716	\$ 81,418	\$ 81,418	\$ 83,118	\$ 84,820	\$ 86,521
J	\$ 76,827	\$ 78,527	\$ 80,229	\$ 81,930	\$ 83,632	\$ 83,632	\$ 85,333	\$ 87,034	\$ 88,735
K	\$ 79,041	\$ 80,741	\$ 82,443	\$ 84,144	\$ 85,846	\$ 85,846	\$ 87,548	\$ 89,248	\$ 90,950
L	\$ 81,255	\$ 82,956	\$ 84,657	\$ 86,359	\$ 88,060	\$ 88,060	\$ 89,762	\$ 91,463	\$ 93,164
M	\$ 83,469	\$ 85,170	\$ 86,871	\$ 88,573	\$ 90,274	\$ 90,274	\$ 91,976	\$ 93,678	\$ 95,379
N	\$ 85,684	\$ 87,384	\$ 89,084	\$ 90,785	\$ 92,485	\$ 92,485	\$ 94,186	\$ 95,886	\$ 97,587
O	\$ 87,931	\$ 89,631	\$ 91,331	\$ 93,032	\$ 94,732	\$ 94,732	\$ 96,433	\$ 98,133	\$ 99,834

Appendix

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

	Head Custodian I			
	Instructional Assistant II w/72 college credits			HVAC Technician II - Hazardous Materials Supervisor
K	District Athletics & Activities Secretary	Exempt		Network Coordinator
	Cook Manager II			District Assessment Coordinator
				Career Connected Learning Coordinator



Classified Salary Schedule 2025-26					
(4% increase from 2024-25)					
Job Classification	Step 1	Step 2	Step 3	Step 4	Step 5
A	\$16.52	\$17.06	\$17.61	\$18.18	\$18.78
B	\$16.81	\$17.36	\$17.93	\$18.51	\$19.11
C	\$17.11	\$17.67	\$18.24	\$18.84	\$19.44
D	\$17.41	\$17.97	\$18.56	\$19.16	\$19.78
E	\$17.99	\$18.58	\$19.18	\$19.81	\$20.45
F	\$18.48	\$19.07	\$19.69	\$20.33	\$20.99
G	\$19.04	\$19.66	\$20.30	\$20.95	\$21.63
H	\$19.15	\$19.78	\$20.42	\$21.08	\$21.77
I	\$19.42	\$20.05	\$20.70	\$21.37	\$22.06
J	\$19.97	\$20.62	\$21.30	\$21.99	\$22.70
K	\$20.21	\$20.86	\$21.53	\$22.24	\$22.96
L	\$20.49	\$21.15	\$21.85	\$22.55	\$23.28
M	\$21.10	\$21.78	\$22.50	\$23.23	\$23.98
N	\$21.55	\$22.25	\$22.97	\$23.72	\$24.49
O	\$22.34	\$23.06	\$23.81	\$24.59	\$25.38
P	\$23.46	\$24.23	\$25.01	\$25.83	\$26.68
Q	\$24.24	\$25.02	\$25.84	\$26.69	\$27.55
R	\$25.50	\$26.33	\$27.18	\$28.06	\$28.98
S	\$26.34	\$27.19	\$28.08	\$28.99	\$29.93
T	\$33.63	\$34.73	\$35.85	\$37.02	\$38.22

Longevity Awards	Longevity differentials are calculated as current step plus the percentage based on total continuous years of Classified Experience in the District	Differential Awards	
5%	after completing 5 years of service	\$0.50	Night Differential

10%	after completing 10 years of service	\$0.50	Hazardous Materials Differential - for employees working under the supervision of the Hazardous Materials Supervisor engaged in the removal of asbestos
15%	after completing 15 years of service	5%	Bilingual Differential - for employees who are bilingual in English and Spanish as determined by the District
20%	after completing 20 years of service	5%	Critical Care Differential - for employees who provide critical care to a student, without whom may suffer medical complications or death
25%	after completing 25 years of service	10%	Bus Driver Trainer Differential
		2.5%	SLC/TLC Instructional Assistant & Bus Driver Differential - for employees exclusively assigned to support students identified in these programs
		\$3.00	Lead Interpreter Role Differential - for employees who are bilingual in English and Spanish and qualify for as a Lead Interpreter as determined by the District - hourly increase applied to limited hours as defined by contract

Hood River County School District**Appendix - Confidential Pay Schedule for 2025-26 (an increase of 4% from 2024-25)**

Classification	Step 1	Step 2	Step 3	Step 4	5+	10+	15+
Payroll & Benefits Specialist Assistant	\$23.09	\$24.01	\$24.99	\$26.00	\$27.28	\$28.58	\$29.88
Human Resources Assistant	\$23.09	\$24.01	\$24.99	\$26.00	\$27.28	\$28.58	\$29.88
Accounting Specialist	\$27.39	\$28.46	\$29.60	\$30.80	\$32.34	\$33.89	\$35.43
Human Resources Specialist	\$27.39	\$28.46	\$29.60	\$30.80	\$32.34	\$33.89	\$35.43
Payroll & Benefits Specialist	\$27.39	\$28.46	\$29.60	\$30.80	\$32.34	\$33.89	\$35.43
Superintendent's Administrative Assistant	\$28.22	\$29.38	\$30.55	\$31.77	\$33.36	\$34.94	\$36.54
Staff Accountant *	\$37.86	\$39.38	\$40.94	\$42.56	\$44.68	\$46.82	\$48.94
Human Resources Manager *	\$43.12	\$44.84	\$46.63	\$48.49	\$50.91	\$53.34	\$55.76

Note 1 Longevity differentials are calculated as current step plus 5%, 10%, or 15% based on total continuous years of Hood River County School District service

Note 2 Plus 4.05% into VEBA Accounts

* FLSA Exempt

2025-26 Administrative Salary Schedule

Principals	Days	Step 1	Step 2	Step 3
High School Principal	230	\$150,949	\$152,459	\$153,982
Middle School Principal	220	\$138,057	\$139,437	\$140,832
Elementary School and Alt. School Principal	220	\$134,625	\$135,972	\$137,330
High School Assistant Principal	220	\$131,452	\$132,765	\$134,093
Middle School Assistant Principal	215	\$122,769	\$123,997	\$125,237
Elementary School Assistant Principal	215	\$113,513	\$114,649	\$115,794
Directors				
Facilities and Operations Director	240	\$121,429	\$122,539	\$123,661
Technology Director	240	\$128,107	\$129,388	\$130,682
Transportation and Safety Director	240	\$121,429	\$122,539	\$123,661
Communications Director	230	\$113,491	\$114,626	\$115,772
Nutrition Services Director	230	\$100,829	\$101,838	\$102,856
Special Ed. Director	230	\$138,057	\$139,437	\$140,832
Executive Directors				
Human Resources	230	\$150,949	\$152,459	\$153,982
Curriculum and Instruction	230	\$150,949	\$152,459	\$153,982
Student Services	230	\$150,949	\$152,459	\$153,982
Finance	230	\$150,949	\$152,459	\$153,982
Equity and Family Partnerships	230	\$150,949	\$152,459	\$153,982

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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