



**BUDGET COMMITTEE MEETING #2 AGENDA  
FISCAL YEAR 2026/2027**

**APRIL 30, 2026 at 2:00 pm**

- I. CALL TO ORDER
- II. CONFLICTS OR POTENTIAL CONFLICTS OF INTEREST
- III. ADDITIONS OR DELETIONS FROM THE AGENDA
- IV. PUBLIC COMMENT (Public comment allotted 3 minutes each)
- V. BUDGET & FINANCE DIRECTOR REVIEWS ATTACHMENTS AND REQUESTED DELIVERABLES FROM THE 4.23.2026 MEETING
- XI. RECESS UNTIL THE NEXT BUDGET MEETING

**HOOD RIVER COUNTY  
BUDGET COMMITTEE**

**IN THE MATTER OF A RESOLUTION )  
REGARDING DEVELOPMENT OF A ) RESOLUTION No. 2223  
SUSTAINABLE FINANCIAL PLAN )**

**WHEREAS, Hood River County is a small County with a big mission, Providing Quality of Life for All"; and**

**WHEREAS, Quality of Life is related to the sustainable provision of public services; and**

**WHEREAS, Hood River County seeks to develop a sustainable financial plan where sustainability is measured by the ability of the County to use current and future revenue sources to make investments in needed people, capital equipment and facilities to provide services to the people in Hood River County over the long term; and**

**WHEREAS, the County wishes to establish some policies to provide guidance to County staff in preparing the Annual Budget, and to establish a plan for moving the County forward to address financial issues, and**

**WHEREAS, the County seeks to develop and implement the financial plan in or before fiscal year 2021-22.**

**NOW THEREFORE BE IT RESOLVED by the Hood River County Budget Committee:**

**Section 1:**

**The County commits to a process to define acceptable service levels for the residents of Hood River County and to seek approval for any new funding measures requiring voter approval to pay for the desired services. The process will include the convening of focus groups to define desired service levels, the development of a model to define the costs of providing the desired services, identification of potential revenue sources and hosting of community meetings to match potential revenue sources with desired services. The plan developed at the end of the process will include a projection of operating costs, and the capital improvements program needed to support operations for at least 5 years. The plan will be implemented through the County's annual budget process.**

**Section 2:**

**While the plan is being developed. The County may utilize reserves from the timber deposit interest fund, and the capital reserve funds as necessary to balance the budget. The amount used should allow the County to retain a minimum of 6% of the General Fund operating costs in reserves at the end of 3 years (FY2020-21). The County shall seek to equally distribute the amount of reserves between years to allow multiple years to develop and implement a financial plan with approximately 25% to 30% being used in any one year. As an example, assuming a reserve amount of \$3 million dollars, and a General Fund of \$12.5 million dollars, the County will use \$750,000 for three years and have a remaining balance of \$750,000.**

Section 3:


After the 3 years has passed, the County will seek to increase the reserve with a targeted minimum balance of 10% of the General Fund, and a maximum balance of 50% of the General Fund. If reserves exceed 50% of the fund, excess reserve funds may be used to provide property tax reductions by reducing the County's property tax rate.

Section 4:

If the County is unsuccessful in obtaining funds to provide the desired level of service at the end of 3 years (FY2020-21), the County will make the necessary expenditure reductions to provide the remaining services in a sustainable manner.

Adopted this 10<sup>TH</sup> day of MAY 2018.

**HOOD RIVER COUNTY BUDGET COMMITTEE**

  
Ed Weathers, Committee Chair

  
Buck Parker, Committee Vice-Chair

  
Nancy Slagle, Committee Member

  
Larry Cramblett, Committee Member

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Bill Pattison, Committee Member

  
Ron Rivers, Chair Board of Commissioners

  
Karen Jorjoh, Commissioner

  
Rich McBride, Commissioner

  
Robert Benton, Commissioner

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Les Perkins, Commissioner

**HOOD RIVER COUNTY**  
**BUDGET COMMITTEE MEETING**  
**FISCAL YEAR 2021**

**OCTOBER 22, 2020**  
**3:00pm**

**Physical Location:**                    **Hood River County**  
   **Business Administration Building**  
   **First Floor Conference Room**  
   **&**  
**Virtual Location:**                    **WebEx Platform**

**Summary Minutes**

**PRESENT:**

Attendees- Arthur Babitz, Ed Weathers, Buck Parker, Mike Oates, Les Perkins, Nancy Slagle, Bob Benton, Karen Joplin, Rich McBride  
Staff- Jeff Hecksel, Tina Ruffin and Lynetta Hickman

**I. CALL TO ORDER**

Committee Chair Babitz called the budget committee meeting to order.

**II. APPROVAL OF MINUTES FROM MAY 29, 2020 BUDGET COMMITTEE MEETING**

Mike Oates made a motion to accept the minutes as presented with one change in the wording from “in Arthurs term” to “in Arthur’s terms.” Karen Joplin seconded the motion. Vote was all in favor- motion passed unanimously.

**III. FINANCIAL SUSTAINABILITY DISCUSSION**

Discussion of what sustainability means in practical terms and how it is measured.  
Discussion of building a sustainability model with a 5-year revenue source.  
Discussion that sustainability is a defined principle and policy decisions will be made on top of that defined principal.

Arthur – reserves are how you manage unknowns. You can be sustainable if you have appropriate reserves available.

Sustainability – the ability to balance the budget beyond the 5 years we have the levy.

Mike – sustainability matches Arthur’s definition. How to do that – continually have a reserve and a contingency. Contingency is for smaller fluctuations and reserve is for large fluctuations. Hopefully, we can build up the reserve.

Ed is comfortable considering the revenue from the 5-year levy sustainable as long as by year 3 we have a plan for what we are doing beyond year 5.

Mike feels that we should start the process from year 1 and start to build the reserve up.

Ed – define what an acceptable contingency is, are we capturing all the ongoing costs, at year three (or earlier) you stop funding reserves, reduce services that you have, or delay equipment replacement & building maintenance. Recommend – look toward a revenue source that is sustainable or determine that “x” number of years from now we reduce services.

It was discussed that vehicle replacement & building maintenance must be funded.

#### **IV. FUTURE BUDGET POLICY DISCUSSION**

##### **a) Equipment & Vehicles**

Question from the budget committee to Staff – when preparing equipment replacement schedule, and submitting the amount needed for vehicle replacement, how is that figured? Is the model based on the department saying “in a perfect world this is what I want” or how are they coming up with the numbers?

Budget committee requested to know the High-level process of how the county is coming up with the figures:

Assumptions built in – comprehensive list of existing equipment and what funds are needed to maintain it. How many of the vehicles are still needed or do we plan on replacing? Other assumptions include cost of replacement using current value and a 10% salvage value. Life span – generally, the patrol vehicles have a 5-year lifespan, Public Works fleet vehicles & County fleet vehicles are expected to have a life span of 10-12 years.

Mikel, Public Works Director, recommended stretching this out. Bigger equipment such as dump trucks stretch out the lifespan for 20-25 years. Model is based on Public Works department head recollect expectations. Mikel considers the list to be slightly conservative. If the vehicle continues to work well, it does not get replaced. If the vehicle is a lemon and cannot last as long as expected, it will probably get replaced sooner. It is a model / plan. The numbers may nudge up or down from what is in the packet but there should not be any big changes.

Jeff described the cash flow funding process for the equipment budget schedule Not all the funding in the document reviewed comes out of the general fund, for example: Public Works equipment is part of the road fund.

Equipment & Vehicle replacement is an ongoing expense that is integrated into the general fund.

Reserve requirement piece -

HRC contributes to the vehicle replacement fund every year.

HRC uses some of the funding in the vehicle replacement fund each year (sometimes more than expected and sometimes less)

The amount spent on vehicles varies each year but the amount being put into the reserves fund is a steady contribution amount.

##### **b) Facility Maintenance Discussion**

In this year’s budget there is no long-term monies being put into facilities maintenance or building reserve. There are funds appropriated in various budgets for building maintenance and improvement of the entryway at the courthouse for security purposes.

Is this something budget committee wants staff to work on for the next budget?

Facility Maintenance – backlog of maintenance that should have been done but has not been done because of funds.

Annual needs – PW has a pretty good handle on it, and it has been addressed.

Unaccounted for needs such as if the elevator breaks, a compressor is on its last legs, etc.

Arthur – would like to see in next years budget discussion some statement of what the actual maintenance backlog looks like, what the annual needs have been roughly based on the last 20 years of history for facilities maintenance. It will make budget planning for the budget committee easier. Without knowing the magnitude of those numbers, it is going to be difficult to make that call.

What is routine maintenance vs capital maintenance?

Routine maintenance – i.e., preventative maintenance on HVAC Systems.

Capitalized maintenance – i.e., need to replace elements of HVAC System, roof, windows, elevator, etc.

What costs is the budget committee wanting information on?

Ed: i.e. – roof maintenance, roofs have a lifespan, it is important to know about when it will need to be replaced and what the cost will be to replace it.

Recommendation to hood river county to assess and be aware of anything that has a lifespan, especially a predictable life span (such as a roof) to be able to budget for it.

### **c) Facility Replacement Discussion**

Courthouse – the building is at the end of its life and it needs to be discussed.

Does replacement of the building fit into sustainability?

In the future this will likely be funded through special assessments such as a bond levy. It is hard to budget for a large capital outlay. This is an ask for the community.

What about the potential of a matching fund?

This needs to be brought up with funding however it may not be a part of the budget committee's responsibility. It may fall to a different group for discussion.

There are issues with the courthouse (small fixes) which are hitting the annual budget to make an ailing building keep working. We think we are saving money by deferring but we are spending money by deferring. Deferrals generally cost more in the long run. How much is it costing annually because it's not being replaced?

## **V. FINANCIAL POLICY DISCUSSION**

### **a) Discuss how reserves should be spent**

Spending reserves should be spent in accordance with some sort of policy. There should be some rules that state it is okay to use reserves under these circumstances, its okay to put money into reserves under these circumstances. Reserves should not be used as an easy way to fill in a budget gap because that is unsustainable.

### **b) Discuss the meaning and purpose of contingency funds vs reserve funds.**

Contingency fund is for unexpected expenses. Reserves are for expected expenses. Contingency is appropriated, reserves are unappropriated. Reserves are monies you are putting away for future operations and future operations. Contingencies you can spend, you expect that you will spend, but you hope that you will not.

**c) Discussion of reserve and contingency policy.**

The committee discussed Hood River County's contingency policy and it was determined the county only has the Timber Interest fund as a contingency.

It was also discussed the committee may want to meet later in the year and talk about creating a policy.

**d) Discussion of the desired Range of contingency as a percentage of budget with respect to the general fund.**

County administrator recommendation is a range between 3% and 10% based on a pure percentage of the total general fund.

Arthur's understanding based on other budget committee's he has participated in: Operating fund: 5% contingency fund; General fund 7-12% contingency fund because cash flow reason, need to be able to get from. County does not need. 5-7% is probably an acceptable range for contingency.

Bob Benton – propose 5%.

Rich – take Jeff's suggestion of using a range instead of a solid number; 3-10%.

Buck – would like to see more future projections before offering an opinion. Looking for more projections for over the next 5 years and what the expenses will be.

If your contingency is targeted at 5%, what is the reserve target? The less flexibility provided in those two numbers, the more likely the county administrator will be requesting the budget committee to reduce taxes.

Recommendation – target a range.

Desired range of operating and/or capital reserves: top operating & capital reserves as of today are unappropriated ending fund balance of about 5%. Unappropriated ending fund balance is basically a reserve for the future. Now is a good time to grow the reserve and not draw down the reserves.

Arthur - cannot see any reason to want to limit the growth of the reserve. 10-15% grow the reserve and only draw down on it...

Policy question – is there such a thing as too much in the reserve? Conclusion – that is not a problem Hood River County is likely to experience.

**e) What expenses may be charged to the timber deposit interest fund?**

Staff Recommendation is to separate the timber fund from the general fund and work with the budget committee to define and provide guidance of how the timber fund is used.

Staff recommendation that the general fund needs to stand on its own.

The timber fund has been leaned on heavily for the last few years.

Unanimous agreement that the timber fund will not be used to fund operations moving forward.

What will the timber fund be used for if it is not used to fund operations? Determined that would be a Board of Commissioners discussion question. The fund could potentially be used to purchase more forest land, matching capital contribution fund, etc.

Confirmed that when the county is preparing a budget to be presented to the budget committee, the budget committee is not expecting to see timber funds put towards operational uses.

Discussed the use of the timber fund for operations is in the past determined that it will not be considered going forward because it became a crutch for unsustainable budgeting.  
Discussed separating the timber fund from the general fund.

**VI. BUDGET COMMITTEE REQUESTS OF STAFF:**

Request that staff will provide the budget committee an identification of any elements of the 21/22 budget that do not meet fairly rigid principles of sustainability.

**VII. NEXT MEETING DATE:**

This is the last meeting for this budget committee. The new budget committee will try to hold their first meeting at the end of April 2021.

**VIII. ADJOURNMENT**

Committee Chair Babitz adjourned the meeting at 5 pm

HOOD RIVER COUNTY  
GENERAL FUND 101 SUMMARY  
PROPOSED BUDGET SUMMARY 2026/2027

28-Apr-26

	GENERAL FUND 26/27 PROPOSED	GENERAL FUND BUDGET 25/26	GENERAL FUND 25/26 Year-End Estimates	GENERAL FUND ACTUAL 24/25	GENERAL FUND ACTUAL 23/24
<b>REVENUES</b>					
LICENSE, FEES, PERMITS, FINES CHARGES FOR SERVICES AND REIMBURSEMENTS	\$ 2,513,571	\$ 2,499,087	\$ 2,532,319	\$ 2,842,258	\$ 2,403,138
PROPERTY TAXES	7,945,988	7,221,768	7,714,582	7,275,403	7,034,370
OTHER TAXES	177,350	266,000	199,395	253,784	249,185
INTERGOVERNMENTAL REVENUE	3,240,182	3,194,036	2,131,509	2,196,344	6,195,851
INVESTMENT EARNINGS	188,100	296,300	258,089	549,382	610,132
DONATIONS/CONTRIBUTIONS	0	0	210	533	38
OTHER REVENUE	370,801	353,777	379,607	203,544	329,578
SALE OF ASSETS	10,000	10,000	25,000	10,522	352,695
TRANSFERS IN - GENERAL FUND	0	0	0	0	0
TRANSERS IN - OTHER FUNDS	5,314,234	5,558,700	6,054,140	5,273,240	4,957,417
FINANCING - INTERFUND LOAN	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>19,760,226</b>	<b>19,399,668</b>	<b>19,294,851</b>	<b>18,605,010</b>	<b>22,132,403</b>
<b>EXPENDITURES</b>					
PERSONNEL SERVICES	14,180,655	13,759,545	13,130,792	11,720,551	10,276,845
MATERIALS & SERVICES	4,796,661	4,889,720	4,025,450	4,133,905	3,748,455
CAPITAL OUTLAY	1,155,000	1,440,646	355,116	565,209	538,710
OTHER REQUIREMENTS	2,482,919	2,451,541	2,431,420	2,368,532	2,237,100
DEBT SERVICE	0	0	0	0	343,510
CONTINGENCY	1,005,256	931,144	0	0	0
TRANSFERS OUT - GENERAL FUND	0	0	0	0	0
TRANSFERS OUT - OTHER FUNDS	588,361	1,023,862	996,032	915,630	1,211,657
FINANCING	0	0	0	0	0
UNAPPROPRIATED	1,405,945	1,412,413	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>25,614,797</b>	<b>25,908,871</b>	<b>20,938,810</b>	<b>19,703,827</b>	<b>18,356,278</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(5,854,571)</b>	<b>(6,509,203)</b>	<b>(1,643,959)</b>	<b>(1,098,818)</b>	<b>3,776,126</b>
FUND BALANCE JULY 1	5,854,571	6,509,203	7,498,530	8,597,349	\$ 4,821,223
<b>FUND BALANCE JUNE 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,854,571</b>	<b>\$7,498,531</b>	<b>\$8,597,349</b>

Project	Department	Project Type	Fund #	Account # if funded in proposed budget	Funded or Unfunded	Funding Source	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	FY36-37
Replace a Central Services vehicle with EV	Administration	Vehicles & Equipment			Funded	Federal and County					75,000						
Courthouse Phase 2 - Administration Replacement	Administration	Facility Replacement			Unfunded										40,027,592	40,027,592	20,178,293.00
Courthouse Phase 0 - Public Works and Forestry Relocation	Administration	Facility Replacement			Unfunded				40,426,814	20,323,863							
Courthouse Phase 1 - Courthouse Replacement	Administration	Facility Replacement			Unfunded						59,021,444	59,021,444	29,753,276				
Replace Replace Vehicle #07165	Animal Control	Vehicles & Equipment	315-9800	315-9800-419-70-04							70,000						
Replace 3 HVAC Units at CBAB	Building Maintenance	Building Improvement	101-3606	101-3606-419-70-02	Funded	County	100,000										
Repair Courthouse driveway and parking areas	Building Maintenance	Building Improvement	101-3606	101-3606-419-70-02	Unfunded			215,000									
Replace Vehicle #00359 (snow blower)	Building Maintenance	Vehicles & Equipment	315-9800	315-9800-419-70-04							3,000						
Replace #00364 (sand spreader)	Building Maintenance	Vehicles & Equipment	315-9800	315-9800-419-70-04							4,000						
Replace Vehicle #00379	Building Maintenance	Vehicles & Equipment	315-9800	315-9800-419-70-04							50,000						
Replace Vehicle #00212	Central Services	Vehicles & Equipment	315-9800	315-9800-419-70-04					30,000								
Replace Vehicle #00237	Central Services	Vehicles & Equipment	315-9800	315-9800-419-70-04					30,000								
Replace Vehicle #00241	Central Services	Vehicles & Equipment	315-9800	315-9800-419-70-04							30,000						
Replace Vehicle #00242	Central Services	Vehicles & Equipment	315-9800	315-9800-419-70-04							36,000						
Replace Vehicle #00246	Central Services	Vehicles & Equipment	315-9800	315-9800-419-70-04							36,000						
Replace Vehicle #08109	Emergency Management	Vehicles & Equipment	315-9800	315-9800-419-70-04						67,000							
Replace Vehicle #05254	Environmental Health	Vehicles & Equipment	315-9800	315-9800-419-70-04							30,000						
Replace Vehicle #00158	Forestry	Vehicles & Equipment	315-9800	315-9800-419-70-04	Funded	County	111,839										
Replace Vehicle #00431	Forestry	Vehicles & Equipment	315-9800	315-9800-419-70-04						55,000							
Replace #00428 (sailer/side)	Forestry	Vehicles & Equipment	315-9800	315-9800-419-70-04							12,000				98,000		
Replace Vehicle #00433	Forestry	Vehicles & Equipment	315-9800	315-9800-419-70-04							45,000						
Replace Vehicle #00435	Forestry	Vehicles & Equipment	315-9800	315-9800-419-70-04							45,000						
Replace Vehicle #00443	Forestry	Vehicles & Equipment	315-9800	315-9800-419-70-04							60,000						
Replace Vehicle #00444	Forestry	Vehicles & Equipment	315-9800	315-9800-419-70-04							60,000						
Land acquisition for Post Canyon Expansion Phase 1	Forestry	Land Acquisition	406-1811	406-1811-461-70-01	Funded	State and County	446,215										
Land acquisition for Post Canyon Expansion Phase 2	Forestry	Land Acquisition	406-1811	406-1811-461-70-01			537,000										
Post Canyon Expansion Phase 2 Acquisition Parking and Campground Development	Forestry	Land Acquisition	406-1812	406-1812-461-70-02	Unfunded					500,000							
Replace a Health Department vehicle with EV	Health	Vehicles & Equipment			Funded	Federal and County					75,000						
Replace Vehicle #00249	Health	Vehicles & Equipment	315-9800	315-9800-419-70-04													
Replace Vehicle #00252	Health	Vehicles & Equipment	315-9800	315-9800-419-70-04				30,000									
Replace Vehicle #00253	Health	Vehicles & Equipment	315-9800	315-9800-419-70-04							30,000						
Replace Vehicle #00371	Parks	Vehicles & Equipment	315-9800	315-9800-419-70-04							45,000						
Replace Vehicle #00372	Parks	Vehicles & Equipment	315-9800	315-9800-419-70-04							45,000						
Powerline Corridor Powerhouse Removal	Parks	Building Improvement	101-3601	101-3601-453-70-02	Unfunded					465,000							
Replace Vehicle #00350	Parks	Vehicles & Equipment	315-9800	315-9800-419-70-04					75,000								
Replace Vehicle #00361	Parks	Vehicles & Equipment	315-9800	315-9800-419-70-04					45,000								
Replace #00333a (trailer)	Parks	Vehicles & Equipment	315-9800	315-9800-419-70-04						5,000							
Replace #00367 (payment machine at Toll Bridge Park)	Parks	Vehicles & Equipment	315-9800	315-9800-419-70-04						15,000							
Replace #00368 (payment machine at Tucker Park)	Parks	Vehicles & Equipment	315-9800	315-9800-419-70-04						15,000							
Replace #369 (lawn tractor)	Parks	Vehicles & Equipment	315-9800	315-9800-419-70-04						15,000							
Replace #381 (lawn tractor)	Parks	Vehicles & Equipment	315-9800	315-9800-419-70-04						25,000							
Replace #00375 (golf cart)	Parks	Vehicles & Equipment	315-9800	315-9800-419-70-04							10,000						
Replace #00376 (golf cart)	Parks	Vehicles & Equipment	315-9800	315-9800-419-70-04							10,000						
Replace #00325 (excavator)	Parks	Vehicles & Equipment	315-9800	315-9800-419-70-04							50,000						
Replace Vehicle #01093	Parole and Probation	Vehicles & Equipment	315-9800	315-9800-419-70-04				30,000									
Repair or replace various guardrails along county roads in accordance with recommendations identified in the Public Works (draft) 2020 Gaurdrail Systems Report.	Public Works	Roadway Improvements	302-4206	302-4206-431-70-06	Unfunded			25,000	25,000	25,000	25,000						
Construct roadway improvements along lower Post Canyon Drive to accommodate needs of the Forestry/Trails Parking Permit program.	Public Works	Roadway Improvements	302-4206	302-4206-431-70-06	Unfunded			150,000									
Design and engineering activities to replace Neal Creek Bridge (NBI 27C09)	Public Works	Bridge Replacement			Unfunded												
Construction to replace Neal Creek Bridge (NBI 27C09)	Public Works	Bridge Replacement			Unfunded				850,000	1,575,000							
Design and engineering activities to replace Gorton Creek Bridge (NBI 27C35)	Public Works	Bridge Replacement			Unfunded							100,000	2,625,000				
Construction to replace Gorton Creek Bridge (NBI 27C35)	Public Works	Bridge Replacement			Unfunded												
Design and engineering activities to replace Neal Creek County Road 210 Bridge (NBI 27C35)	Public Works	Bridge Replacement			Unfunded									750,000			
Construction to replace Neal Creek County Road 210 Bridge (NBI 14C70)	Public Works	Bridge Replacement			Unfunded										1,500,000		
Clear Creek Rd / Baseline Dr Crossing Project (Ranked #1) Safety Improvements (SRTS Plan)	Public Works	Roadway Improvements			Unfunded			73,250									
Clear Creek Rd Crossing at Parkdale Grange (Ranked #1) Safety Improvements (SRTS Plan)	Public Works	Roadway Improvements			Unfunded			70,900									
4th Ave Shared-Use Path (Ranked #2) Safety Improvements (SRTS Plan)	Public Works	Roadway Improvements			Unfunded					127,130							
AGA Rd Sidewalks (Ranked #3) Safety Improvements (SRTS Plan)	Public Works	Roadway Improvements			Unfunded						2,075,040						
Davis Dr Sidewalks (Ranked #4) Safety Improvements (SRTS Plan)	Public Works	Roadway Improvements			Unfunded							771,450					
Chip seal 9.5 miles of Lost Lake Road and repair/mitigate landslide activity	Public Works	Roadway Improvements			Unfunded						850,700						
Double Chip Seal 0.7 miles of Laurance Lake Road	Public Works	Roadway Improvements			Unfunded						1,400,372						
Construct a solar plus solar storage microgrid at Mt. Hood Town Hall	Public Works	Building Improvement	101-3606	101-3606-419-70-02	Funded	State	973,416										
Install EV Chargers at CBAB Parking Lot (D3N10E25CD07900) and 1109 June Street	Public Works	Vehicles & Equipment			Funded	Federal and County					349,353						
Purchase Type 6 Fire Truck	Public Works	Vehicles & Equipment	315-9800	315-9800-419-70-04	Funded		43,161										
Install new guardrail transitions on Bridge 09615 (Creek & Mt. Hood RR, Paasch Rd)	Public Works	Bridge Maintenance and Repair	302-4206	302-4206-431-70-06	Unfunded						49,280						
Repair metal bridge rails on Bridge 17303 (Neal Creek County Rd 315)	Public Works	Bridge Maintenance and Repair	302-4206	302-4206-431-70-06	Unfunded						49,280						
Seal deck surface and bridge joints on Bridge 09615 (Creek & Mt. Hood RR, Paasch Rd)	Public Works	Bridge Maintenance and Repair	302-4206	302-4206-431-70-06	Unfunded						59,353						
Seal deck surface on Bridge 09844 (East Fork Hood River, County Rd 427)	Public Works	Bridge Maintenance and Repair	302-4206	302-4206-431-70-06	Unfunded						41,067						
Seal deck surface on Bridge 15455A (Neal Creek, Dethman Ridge Rd)	Public Works	Bridge Maintenance and Repair	302-4206	302-4206-431-70-06	Unfunded						64,225						
Seal deck surface and bridge joints on Bridge 15507A (West Fork Hood River, Lost Lake Rd)	Public Works	Bridge Maintenance and Repair	302-4206	302-4206-431-70-06	Unfunded						47,729						
Seal bridge end joints on Bridge 00158A (Herman Creek, Forest Ln)	Public Works	Bridge Maintenance and Repair	302-4206	302-4206-431-70-06	Unfunded											18,446	
Install thin epoxy overlay on Bridge 07406 (East Fork Hood River, Lost Lake Rd)	Public Works	Bridge Maintenance and Repair	302-4206	302-4206-431-70-06	Unfunded											11,349	
Seal bridge end joints on Bridge 09231 (East Fork Hood River, County Rd 418)	Public Works	Bridge Maintenance and Repair	302-4206	302-4206-431-70-06	Unfunded											161,820	
Install epoxy overlay on bridge deck and seal end joints on Bridge 09330 (West Fork Hood River, County Rd 418)	Public Works	Bridge Maintenance and Repair	302-4206	302-4206-431-70-06	Unfunded												
Concrete repair on Bridge 15507A (West Fork Hood River, Lost Lake Rd)	Public Works	Bridge Maintenance and Repair	302-4206	302-4206-431-70-06	Unfunded				239,858								
Strengthen Bend 2 and 3 hammerhead crossbeam on Bridge 09615 (Creek & Mt. Hood RR, Paasch Rd)	Public Works	Bridge Maintenance and Repair	302-4206	302-4206-431-70-06	Unfunded												
Replace backwell at Bend 4 on Bridge 07892A (East Fork Hood River, County Rd 411)	Public Works	Bridge Maintenance and Repair	302-4206	302-4206-431-70-06	Unfunded						172,953						
Repair approaches and seal bridge end joints on Bridge 09844 (East Fork Hood River, County Rd 427)	Public Works	Bridge Maintenance and Repair	302-4206	302-4206-431-70-06	Unfunded						133,302						
Repair approaches, repair timber backwell at Bend 1, and seal joints on Bridge 07406 (East Fork Hood River, County Rd 418)	Public Works	Bridge Maintenance and Repair	302-4206	302-4206-431-70-06	Unfunded									426,109			
Replace Vehicle #7721	Sheriff	Vehicles & Equipment	315-9800	315-9800-419-70-04						95,000							
Replace Vehicle #7331	Sheriff	Vehicles & Equipment	315-9800	315-9800-419-70-04													

**HOOD RIVER COUNTY  
BUDGET MEETING Q&A  
Thursday, 4/30/2026**

Below are the consolidated questions received since the last Budget Committee meeting:

Q1. What are the unrestricted reserve funds that should be considered in total when evaluating the adequacy of reserves? (I assume the forecast will be for the General Fund and those unrestricted reserve funds in total.)

A1. There are no formal General Fund Reserves. There are monies paid into a Capital Fund #315 on page 142. HRC is planning to end the 26/27 budget year with \$2,211,757 in this Fund. HRC Board of Commissioners also set up an interest Fund #408 that collects all the interest on the Timber Deposit Fund. See the Administrative Code, page 39 (f). [https://www.hoodrivercounty.gov/vertical/Sites/%7B4BB5BFDA-3709-449E-9B16-B62A0A0DD6E4%7D/uploads/Admin\\_Code\\_adopted\\_8.15.11\\_modified\\_2015\\_2017\\_2022\\_2024.pdf](https://www.hoodrivercounty.gov/vertical/Sites/%7B4BB5BFDA-3709-449E-9B16-B62A0A0DD6E4%7D/uploads/Admin_Code_adopted_8.15.11_modified_2015_2017_2022_2024.pdf)

A Contingency of \$1,005,256 found on page 50 of your paper book is represented in the General Fund. Under Oregon Revised Statutes 294:

**“Contingencies” means a budgetary allowance for expenditures that may become necessary during the year for purposes not known at the time the budget was prepared.** The Unappropriated amount of \$1,405,945 found on page 48 is also captured in the General Fund.

**“Unappropriated ending fund balance” means the amount set aside in the budget to be used as a cash carryover to the next fiscal year. All of the above give HRC Reserve Capacity.**

Q2. Last year, we heard that the Grants staff person is ensuring that all grants and contracts include the maximum allowable indirect cost rate. Are there other revenue sources where an “overhead” reimbursement can be built in that currently doesn’t exist? For example, I vaguely remember that 25 years ago when I was last involved in System Development Charge (SDC) rates, it was legitimate to build an administrative component. Are the County’s SDC rates being reevaluated routinely, since construction costs are outpacing inflation in general, and is a portion representing admin costs being transferred to the General Fund?

A1. Historically, HRC Directors have not been supportive of the Administration fee. Even Grants still do not represent acceptable indirect (at 100%) charge. These charges are allowable for several HRC revenue streams that are still not being requested, including Grants. SDCs specifically is not one of those. These must be tied to actual, supportable costs, you cannot charge them an indirect fee. You can charge out time that an employee works on paperwork processing etc. That being said, about 7% is collected in direct Administrative costs.

Q3. PERS does not have to be paid on certain employee compensation. Is payment for every type of leave and compensation other than for time worked, both during employment and at termination, correctly categorized in the payroll system so that PERS is not over assessed?

A1. HRC Payroll follows the attached PERS Chart that guides payroll deductions. There are 3 classes of PERS employee contributions at HRC. These classes represent time of employment-origination to the PERS program and type of position+. We are self-correcting, making changes to improve as recent as this year.

Q4. Is cash in excess of anticipated immediate needs automatically swept into interest-bearing accounts daily?

A4. HRC has a sweep account that is kept at zero and funds are swept in as needed from an interest-bearing account.

Q5. A few nitty-gritties:

- a. Sheriff Marine Patrol 101-4804, page 108. There is no budgeted revenue from the Ports of Hood River and Cascade Locks. I presume most of the staff time is in service of those locations – any opportunity to negotiate some payment?
- b. Surveying 202-4207, page 127. The footnote says we anticipate an IGA to cover half the cost of the staff. On page 128, the staff are budgeted but the IGA revenue is not. If taking on the staff is contingent on receiving reimbursement, it seems both (or neither) the revenue and expense should be budgeted.
- c. Forestry Recreation 406-1812, page 165. Is this an area where higher fees could be developed and charged to users who are not County residents?
- d. Title III Funds 418-9912, page 193. The Accomplishments section describes an anticipated \$500,000 reimbursement during 2026-27 of up to \$500,000, but the revenue is not budgeted. Too uncertain, or can it be penciled in?
- e. How much is being paid to MCEDD and where is it budgeted?

Aa. No funding from Cascade Locks, and the Hood River contract has ended. The program is state-directed and focused on law enforcement, not ports. Hood River still provides moorage and fuel support. Activity at Cascade Locks is minimal, but patrols extend to Bonneville Dam.

Ab. We have budgeted for the County Surveyor to hire a County Surveyor in Hood River County. The IGA with Wasco County assumes ½ of the cost of the County Surveyor and Survey Technician and the Surveyor performs work for both Wasco and Hood River Counties. There is adequate workload, both mandated (public land corner, land divisions, survey reviews of properties) and non-mandated (forestry operations, land maintenance of buildings and parks, and road legalizations) in both Counties to employ a County Surveyor.

The interfund invoice being proposed to the County Forestry budget and Public Land Corner Preservation budget transfer is for annual work performed by the County Surveyor. This will be realized in either situation (IGA or employee).

Once a County Surveyor is hired, the IGA will need to be revised. It is anticipated that one County Surveyor will be a deputy in the other County. This will likely be a no-cost IGA.

These costs are realized in two separate areas "Personnel" and "Materials and Services", it will only be realized in one location or the other, not both. Savings will be rolled up into the County Road Fund.

Please let me know if there are additional questions.

**Cori Wiessner, P.E., Public Works Director**

Ac. Doug Thiesies, Forestry Director answers, "To make it happen:

This would take a change to the fee schedule and approval by the BOC. This is reviewed and updated annually (Oct/Nov). Change would need to be done on a calendar year basis, so starting for 2027 (permit implementation and sales starts in December). Staff and consultants would need to modify the payment portal, etc. to facilitate that. May be tricky but should be doable.

Other considerations:

All fees are reviewed annually. (Parking Permit, Camping, Event Permits)

We benchmark fees with other agencies for the same product/opportunity.

There can be strategic times to raise fees to have better public acceptance and compliance, I think timing will be right for that.

There is only soft enforcement (which is very successful) and no capacity for ticket enforcement.

NEW fees may need additional ordinance, staff drafting, legal review, BOC approval.

(I will cover more on this in the revenue opportunities)"

Ad. The \$500,000 expected has already come in during the current fiscal year. The school piece (418-9912) is a 100% passthrough but only represents a percentage of the deposit. The two other places where the funds can be deposited are Search and Rescue (402 Fund), and the Road Fund.

Ae. HRC spent about \$75K on MCEDD in 2025. Their invoices tend to come around this time of year. There is a contractual relationship. MCEDD can also absorb the administrative percentage of some grants so, not all costs show up in Vendor files. MCEDD often introduces grants to HRC and helps to manage the administrative load. MCEDD's annual contract payment can be viewed on page 53 of the paper budget book, 101-0901-423-40-48, Program Services.

Q6. Timeline and process for getting a "bill" onto the voters ballot to ask for more funding. Seems like we need more money and if we could know that and the Baker Tilly preliminary results we could make better decisions around how to get a budget passed without cutting staff???

A6. Brian Beebe, Director, Assessment, Records, and Elections recommends "sharing the attached County, City, and District Referral Manual from the Oregon Secretary of State with [the Budget Committee]. The manual clearly outlines the referral process and applicable timelines. That said, it was last updated in 2024 and does not include the 2026 election calendar, so I've included that information as a separate attachment for reference."



# Chapter 238 Tier One/Tier Two and OPSRP Pension Program Payment Categories

This chart is provided to assist employers in identifying types of payments that are considered subject salary for Chapter 238 Tier One/Tier Two and OPSRP Pension program members. Subject salary is used to determine member IAP account contributions, employer contributions and, with some exceptions, to determine the “final average salary” (FAS) factor used in Tier One/Tier Two benefit and OPSRP Pension benefit calculations. This chart is a guide and is NOT ALL-INCLUSIVE.

Payment Type	Description	Ch. 238 Tier One/Tier Two members (ORS 238)	OPSRP Pension Program members (ORS 238A)	Report this payment in the EDX DTL2 record field:
	<i>(Determine whether payment fits general description)</i>	<i>This type of payment is:</i>	<i>This type of payment is:</i>	
<b>Accrued compensatory time</b>	A lump-sum payoff of compensatory time. Compensatory time is paid leave accrued for unpaid time worked above and beyond an employee’s regular hours.	Subject	Non-subject	<b>Lump-sum Payoff</b>
<b>Accrued sick leave</b>	A lump-sum payoff of accrued sick leave.	Non-subject	Non-subject	<b>Non-Subject Salary</b>
<b>Accrued vacation leave</b>	A lump-sum payoff of accrued vacation leave. Includes any portion of accrued personal time off (PTO) the employer identifies as vacation leave.	Subject	Non-subject	<b>Lump-Sum Vacation Payoff</b>
<b>Accrued paid leave (other)</b>	A lump-sum payoff of any paid leave other than accrued comp time, sick leave, or vacation leave.	Subject	Non-subject	<b>Lump-sum Payoff</b>
<b>Advance against future wages</b>	Compensation for work not yet performed.	Non-subject	Non-subject	<b>Non-Subject Salary</b>
<b>Allowances, non-taxable</b>	Allowances, excluded from taxable income — includes remuneration in the form of living quarters, lodging, board, or other items of value. See also <b>Expenses</b> .	Subject	Non-subject	<b>Lump-Sum Payoff</b>
<b>Allowance, taxable</b>	Allowances included in taxable income — includes remuneration in the form of living quarters, lodging, board, or other items of value.	Subject	Subject	<b>Subject Salary, Regular</b>
<b>Annuities</b>	Payments to a tax sheltered or deferred annuity made at the election of an employee.	Subject	Subject	<b>Subject Salary, Regular</b>
<b>Back pay</b>	Compensation paid to an employee for a past work period. Example: a payment for a retroactive adjustment of an hourly pay rate arising from collective bargaining. Not a retroactive payment to correct a clerical error or pursuant to a settlement agreement (see <b>Retroactive payments</b> ).	Subject	Subject	<b>Subject Salary, Regular (Code 01- Regular Wages)</b>

<b>Payment Type</b>	<b>Description</b>	<b>Ch. 238 Tier One/Tier Two members (ORS 238)</b>	<b>OPSRP Pension Program members (ORS 238A)</b>	<b>Report this payment in the EDX DTL2 record field:</b>
	<i>(Determine whether payment fits general description)</i>	<i>This type of payment is:</i>	<i>This type of payment is:</i>	
<b>Bonus</b>	A gratuitous payment in addition to regular salary or wages. Does <b>not</b> include a retirement bonus	Subject	Subject	<b>Subject Salary, Regular</b>
<b>Cafeteria plan 1 – employer paid (26 USC 125)</b>	The number of possible structures for employer paid cafeteria plans make it impossible for PERS to generally categorize employer contributions to a cafeteria plan as subject or non-subject. The employer is in the best position to determine the structure and authority underlying its cafeteria plan and whether employer contributions to the plan are subject salary. ORS 238.005(26) and 238A.005(17) define salary for the PERS Chapter 238 Program and OPSRP Pension Program, respectively. Employers should use these resources and consult their legal advisor, if necessary, to make the determination.	Employer determination	Employer determination	<b>Subject Salary, Regular; or Non-Subject Salary; as determined by the employer.</b>
<b>Cafeteria plan 2 – employee paid (26 USC 125)</b>	Any amount contributed to a cafeteria plan <b>by the employee even if not included in the employee’s taxable income.</b>	Subject	Subject	<b>Subject Salary, Regular</b>
<b>Cash or deferred accounts</b>	Any amount contributed to a cash or deferred arrangement by the employer <b>at the election of the employee that is not included in the employee’s taxable income</b> by reason of 26 U.S.C. 402(e)(3). Includes 403(b) and 401(k) plans.	Subject	Subject	<b>Subject Salary, Regular</b>
<b>COLA – cost-of-living adjustment, prior period</b>	A payment made as a result of a labor agreement or compensation arrangement applying a cost-of-living adjustment to a prior period. <b>Not</b> a retroactive payment to correct a clerical error or pursuant to a settlement agreement (see <b>Retroactive payments</b> ).	Subject	Subject	<b>Subject Salary, Regular (Code 01-Regular Wages)</b>
<b>Death benefits</b>	Payment of life insurance or other death benefits associated with the deceased member’s employment. Does not include lump-sum payoffs for accrued wages, sick, vacation, or other accrued leave.	Non-subject	Non-subject	<b>Non-Subject Salary</b>
<b>Deferred compensation</b>	Payment to a deferred compensation plan by an employee or an employer, made at the election of an employee. Includes 457 plans.	Subject	Subject	<b>Subject Salary, Regular</b>

<b>Payment Type</b>	<b>Description</b>	<b>Ch. 238 Tier One/Tier Two members (ORS 238)</b>	<b>OPSRP Pension Program members (ORS 238A)</b>	<b>Report this payment in the EDX DTL2 record field:</b>
	<i>(Determine whether payment fits general description)</i>	<i>This type of payment is:</i>	<i>This type of payment is:</i>	
<b>Non-taxable Expenses</b>	Only expenses reimbursed by an employer that are non- taxable to the employees.	Non-subject	Non-subject	<b>Non-Subject Salary</b>
<b>IAP contributions (EPPT)</b>	The amount of an employee contribution to the Individual Account Program paid by the employer and not deducted from the employee's compensation.	Non-subject	Non-subject	<b>Non-Subject Salary</b>
<b>IAP contributions (MPPT, MPAT)</b>	The amount of an employee contribution to the Individual Account Program paid by the employee and deducted from the employee's compensation, pre- or post-tax.	Subject	Subject	<b>Subject Salary, Regular</b>
<b>IAP contributions (optional employer contributions)</b>	The amount of any employer contribution to an employee's IAP account that exceeds the amount paid as EPPT, MPPT, or MPAT employee contributions.	Non-subject	Non-subject	<b>Non-Subject Salary</b>
<b>Leave of absence</b>	Payment for a leave of absence after a date the employer and employee have agreed that no future services will be performed. This type of payment is often associated with a delayed termination and/or a settlement agreement.	Non-subject	Non-subject	<b>Non-Subject Salary</b>
<b>LSP/LSVP</b>	Lump sum payments for accrued paid leave or compensatory time. See the <b>Accrued</b> payment types listed above.	See payment type	See payment type	<b>See payment type</b>
<b>Medical premiums for a domestic partner</b>	An amount paid for medical premiums as part of an employer provided benefit package to cover a domestic partner.	Non-subject	Employer determination	<b>T1/T2-Non-Subject Salary; OPSRP-Subject Salary, Regular; or Non-Subject Salary; as determined by the employer.</b>
<b>Overtime pay, generally</b>	Wages paid for time worked beyond a given upper limit for a day or week.	Subject	Subject	<b>Subject Salary, Overtime</b>
<b>Overtime pay for hours exceeding average overtime</b>	Wages paid for overtime <b>that exceeds the average number of hours of overtime established by the employer for that class of employees (for OPSRP members only, this payment type is not included in the calculation for FAS).</b>	Subject	Subject	<b>Subject Salary, Overtime</b>

<b>Payment Type</b>	<b>Description</b>	<b>Ch. 238 Tier One/Tier Two members (ORS 238)</b>	<b>OPSRP Pension Program members (ORS 238A)</b>	<b>Report this payment in the EDX DTL2 record field:</b>
	<i>(Determine whether payment fits general description)</i>	<i>This type of payment is:</i>	<i>This type of payment is:</i>	
<b>Overtime, Higher Education</b>	Payments for instructional services rendered to Department of Higher Education institutions or the Oregon Health and Science University when those services are in excess of full-time employment. A person employed under a contract for less than 12 months is subject to this restriction only for the months covered by the contract.	Non-subject	Non-Subject	<b>Non-Subject Salary</b>
<b>Qualified transportation fringe benefit plan</b>	Pre-tax payments into a qualified transportation fringe benefit account at the election of an employee for reimbursable expenses for qualified parking, vanpooling, and transit passes.	Subject	Subject	<b>Subject Salary, Regular</b>
<b>Release or Waiver of claims</b>	Payments to an employee in consideration for the employee's release or waiver of claims against the employer.	Non-subject	Non-subject	<b>Non-Subject Salary</b>
<b>Retirement payments or incentives</b>	Any stipend, bonus, severance, or any other type of payment made to encourage retirement or in recognition of retirement from employment. Includes payments made to retirees after retirement.	Non-subject	Non-subject	<b>Non-Subject Salary</b>
<b>Retroactive payments — Clerical Error</b>	Retroactive payments of wages made to an employee to correct a clerical error. These payments are allocated to and deemed paid in the periods the work was done or would have been done.	Subject	Subject	<b>Subject Salary, Regular (Code 04- Retroactive Payment)</b>
<b>Retroactive payments — Settlement Agreements</b>	Retroactive payments of wages made to an employee pursuant to a judgment, administrative order, arbitration award, conciliation agreement, or settlement agreement that resolves a claim based on employment or wage law or a collective bargaining agreement. <b>These payments are allocated to and deemed paid in the periods in which the work was done or would have been done, unless the member retired or withdrew during that period.</b> (Employers should contact their Employer Service Center representative for assistance in allocation and reporting.)	Subject	Subject	<b>Subject Salary, Regular (Code 04- Retroactive Payment)</b>

<b>Payment Type</b>	<b>Description</b>	<b>Ch. 238 Tier One/Tier Two members (ORS 238)</b>	<b>OPSRP Pension Program members (ORS 238A)</b>	<b>Report this payment in the EDX DTL2 record field:</b>
	<i>(Determine whether payment fits general description)</i>	<i>This type of payment is:</i>	<i>This type of payment is:</i>	
<b>Salary increase to offset health insurance premiums (SB 862, 10/2013)</b>	Salary increases made specifically to offset health insurance premiums previously paid by the employer.	Subject	Subject	<b>Subject Salary, Regular</b>
<b>Salary limit</b>	<u>Salary that meets calendar year compensation limits is considered subject for member account contributions.</u> Any salary in excess of the amount listed is non-subject. For years prior to 2020, for <i>OPSRP members only</i> , the limit will be prorated for partial year employment in a calendar year. Beginning January 1, 2020, contribution limits for <u>partial year employment</u> will apply to all members (Tier One, Tier Two and OPSRP). Any salary in excess of the amount listed (prorated for partial-years) is non-subject. Salary limits may differ for contributions and final average salary purposes.	<a href="#">Click here for current year limits</a>	<a href="#">Click here for current year limits</a>	<b>Non-Subject Salary</b>
<b>Severance pay, generally</b>	Lump-sum payment made to an employee <b>upon a voluntary or involuntary termination of employment.</b>	Non-subject	Non-subject	<b>Non-Subject Salary</b>
<b>Severance pay per policy</b>	Lump-sum payment made to an employee <b>upon an involuntary termination of employment and pursuant to a pre-existing, written personnel policy, collective bargaining agreement, or contract.</b>	Subject	Non-subject	<b>Lump-Sum Payoff</b>
<b>Stipend (coaches)</b>	A fixed amount paid as compensation for coaching services, regardless of number of hours worked. Example: a school teacher is paid an additional \$1,000 to coach the school's soccer team.	Subject	Subject	<b>Subject Salary, Regular</b>
<b>Travel</b>	Travel expenses reimbursed by an employer.	Non-subject	Non-subject	<b>Non-Subject Salary</b>
<b>Wages paid to a surviving spouse or child</b>	Payment of accrued wages and/or accrued paid leave, except sick leave to a surviving spouse or dependent child of a deceased member <b>who died on or after June 29, 2005.</b>	Subject	Subject	<b>Subject Salary, Regular</b>
<b>Waiting time salary</b>	Salary paid to an employee before the date the employee establishes membership (contribution start date) in the PERS Chapter 238 or the OPSRP Pension Program.	Non-subject	Non-subject	<b>Subject Salary, Regular</b> <b>Qualifying position: wg. code 01</b> <b>Non-qual. position: wg. code 02</b> <b>NO contributions</b>

<b>Payment Type</b>	<b>Description</b>	<b>Ch. 238 Tier One/Tier Two members (ORS 238)</b>	<b>OPSRP Pension Program members (ORS 238A)</b>	<b>Report this payment in the EDX DTL2 record field:</b>
	<i>(Determine whether payment fits general description)</i>	<i>This type of payment is:</i>	<i>This type of payment is:</i>	
<b>Workers' compensation</b>	Payments made to an employee not performing services due to an injury that qualifies for workers' compensation. It does not matter whether the payments are made by a private insurer or a self-insured employer.	Non-subject	Non-subject	<b>Non-Subject Salary</b>
<b>Workers' compensation gross-up</b>	Payments by the employer to an employee to make up any shortfall between the employee's regular salary and the workers' compensation payment. The member must be still be employed in a qualifying position as defined in OAR Chapter 459.	Subject	Subject	<b>Subject Salary, Regular</b>

#### Revisions

8/26/2022: updated ORS for defined subject salary under payment type Cafeteria plan 1 — employer paid (26 USC 125).

4/4/2022: Removed "Bonus – not included in employee's Oregon Taxable income" payment type (SB 111A, 2021).

3/30/2016: Updated Salary Limits table.

12/4/2014: Added 2015 salary limits to "Salary Limits" through updated "current limit" links (line 38).

7/30/2014: Added proration statement to the description of "Salary Limit" (line 38).

3/14/2014: Added "Non-taxable" to payment type "Expenses" (line 22) and updated payment type description.

12/10/2013: Added 2014 salary limits for contributions (line 38).

11/14/13: Added "Salary increase to offset health insurance premiums" (SB 862, 10/2013).

**In compliance with the Americans with Disabilities Act, PERS will provide this document in an alternate format upon request. To request this, contact PERS at 888-320-7377 or TTY 503-603-7766.**

HOOD RIVER COUNTY

Audited Payroll & Benefits

For the period of 7/1/200 - 6/30/2025

Fiscal Year	Personnel Services	Amt Increased	Percent Incr
FYE 2025	\$ 11,720,553	\$ 1,443,705	14.05%
FYE 2024	\$ 10,276,848	\$ 732,330	7.67%
FYE 2023	\$ 9,544,518	\$ 914,443	10.60%
FYE 2022	\$ 8,630,075	\$ 236,544	2.82%
FYE 2021	\$ 8,393,531	\$ 769,490	10.09%
FYE 2020	\$ 7,624,041	\$ 211,042	2.85%
FYE 2019	\$ 7,412,999	\$ 185,327	2.56%
FYE 2018	\$ 7,227,672	\$ 136,750	1.93%
FYE 2017	\$ 7,090,922	\$ 434,402	6.53%
FYE 2016	\$ 6,656,520	\$ 221,590	3.44%
FYE 2015	\$ 6,434,930	\$ 174,881	2.79%
FYE 2014	\$ 6,260,049	\$ 289,283	4.84%
FYE 2013	\$ 5,970,766	\$ 56,140	0.95%
FYE 2012	\$ 5,914,626	\$ 365,323	6.58%
FYE 2011	\$ 5,549,303	\$ (779,531)	-12.32%
FYE 2010	\$ 6,328,834	\$ (761,849)	-10.74%
FYE 2009	\$ 7,090,683	\$ 487,244	7.38%
FYE 2008	\$ 6,603,439	\$ 2,267	0.03%
FYE 2007	\$ 6,601,172	\$ 125,691	1.94%
FYE 2006	\$ 6,475,481	\$ 331,176	5.39%
FYE 2005	\$ 6,144,305	\$ (100,406)	-1.61%
FYE 2004	\$ 6,244,711	\$ 567,535	10.00%
FYE 2003	\$ 5,677,176	\$ 280,386	5.20%
FYE 2002	\$ 5,396,790	\$ 342,244	6.77%
FYE 2001	\$ 5,054,546	\$ 340,685	7.23%
FYE 2000	\$ 4,713,861	\$ -	

HOOD RIVER COUNTY

Audited Payroll & Benefits

For the period of 7/1/200 - 6/30/2025

Fiscal Year	Percent Incr	Discussion Notes
FYE 2025	14.05%	High paying new positions (7) added; Sheriff Patrol fully staffed 1st X in 4 yrs.
FYE 2024	7.67%	New Administrator added 12/2023; Still struggling to fill open positions
FYE 2023	10.60%	Comp & Class upgrades; Still struggling to fill open positions; Paid Leave OR
FYE 2022	2.82%	Peak Inflation period - difficulty hiring, several postions remain open
FYE 2021	10.09%	Health Dept Bonus' (Frontline - COVID Funds); Massive funding CARES/ARPA
FYE 2020	2.85%	
FYE 2019	2.56%	
FYE 2018	1.93%	
FYE 2017	6.53%	New Administrator added 8/2016
FYE 2016	3.44%	
FYE 2015	2.79%	
FYE 2014	4.84%	
FYE 2013	0.95%	
FYE 2012	6.58%	
FYE 2011	-12.32%	Library closes 6/30/2010 (District Ballot Failure)
FYE 2010	-10.74%	Layoffs in response to the Great Recession 2011/2012
FYE 2009	7.38%	
FYE 2008	0.03%	
FYE 2007	1.94%	
FYE 2006	5.39%	
FYE 2005	-1.61%	Probable that recovery was sought after previous year adjustments
FYE 2004	10.00%	Payscale discrepancy corrections; PERS Bond initiated
FYE 2003	5.20%	
FYE 2002	6.77%	Economy suffers nationally from 9/1/2001 event
FYE 2001	7.23%	New Administrator added
FYE 2000		

HOOD RIVER COUNTY

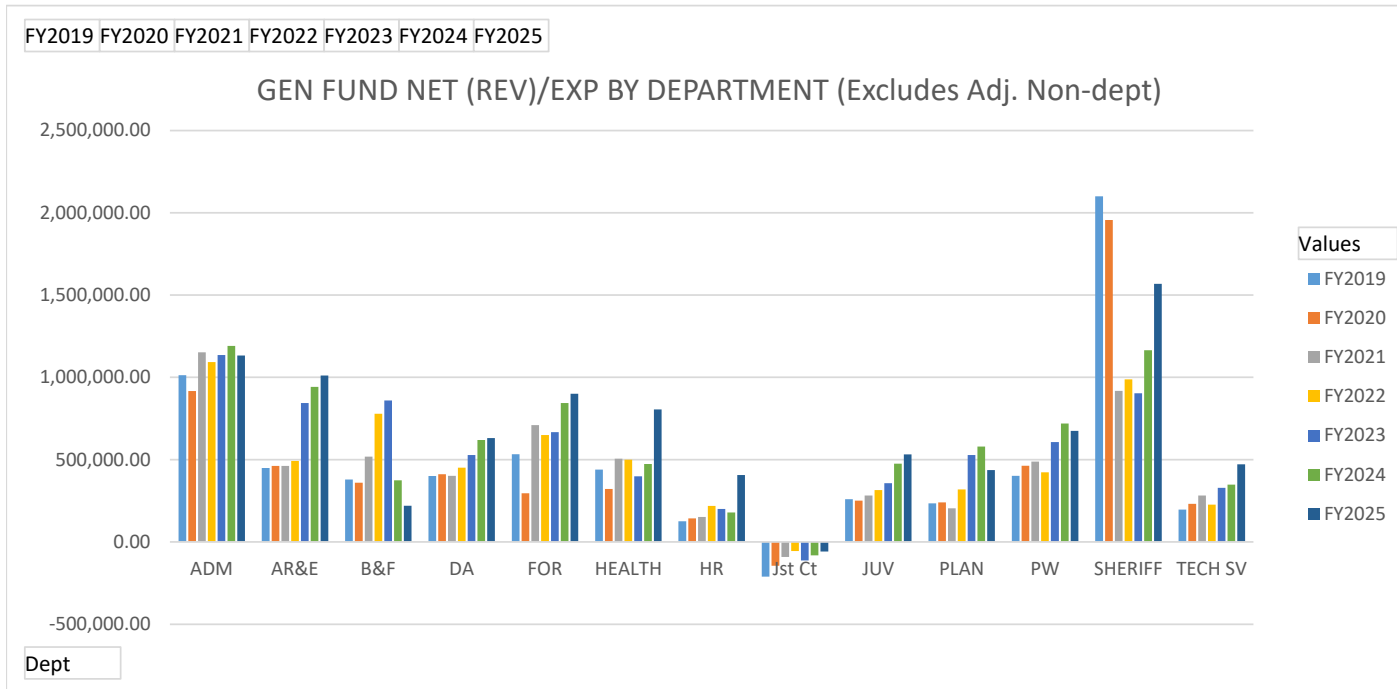
Audited Payroll & Benefits

For the period of 7/1/2000 - 6/30/2025

Fiscal Year	COLA	PERS		OPSRP	
		TIER 1/2	GENERAL	POLICE	
FYE 2025	3	20.48	16.03	20.82	
FYE 2024	3.5	20.48	16.03	20.82	
FYE 2023	3.5	20.14	15.14	19.5	
FYE 2022	4.25	20.14	15.14	19.5	
FYE 2021	2				

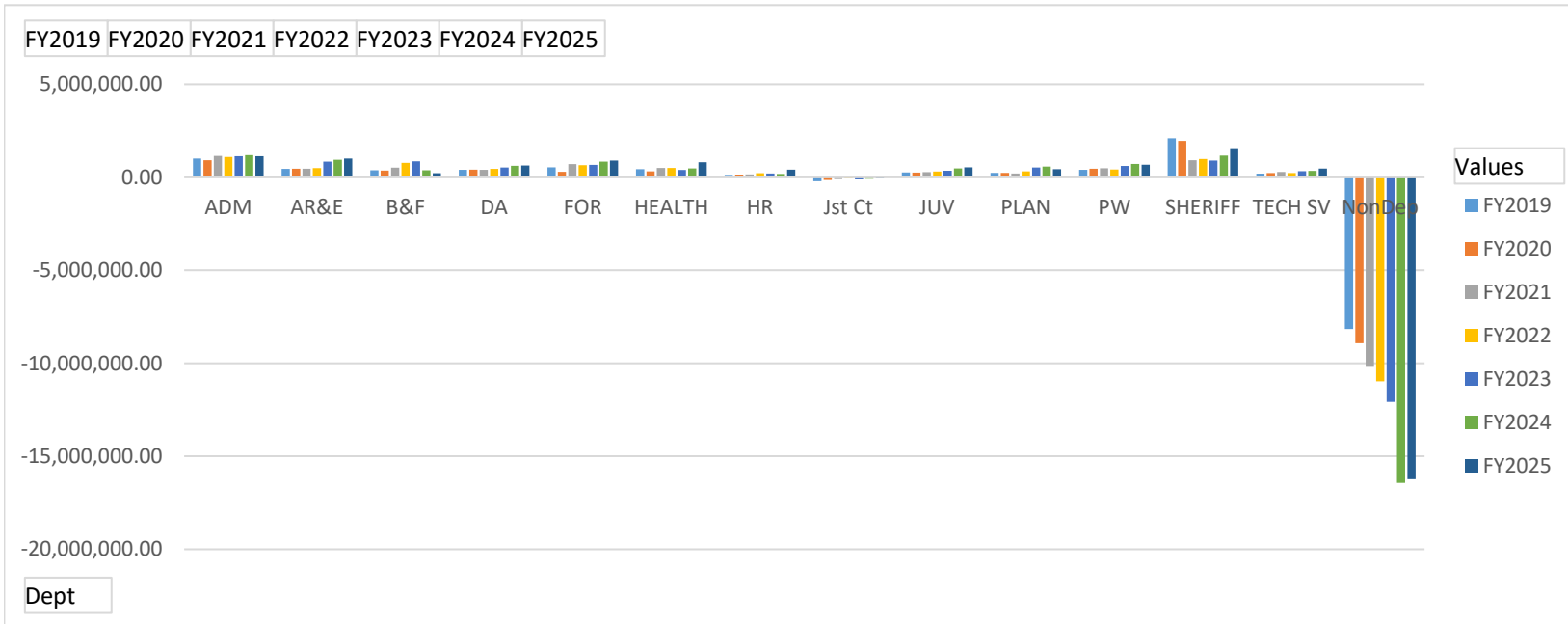
GF By Department (modified to remove things that are arguably Non-Dept)

Row Labels	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
ADM	1,012,703.16	917,128.85	1,152,301.24	1,093,005.86	1,135,231.16	1,191,013.10	1,132,026.88
AR&E	449,407.53	462,006.33	462,571.49	493,044.16	844,669.02	942,962.85	1,010,758.28
B&F	379,772.56	360,837.26	518,723.66	779,782.23	860,473.56	375,264.13	220,371.21
DA	401,250.84	411,961.39	402,617.22	451,805.05	529,003.06	620,213.53	631,505.21
FOR	533,445.90	296,196.96	710,503.48	650,108.30	667,541.92	844,209.72	900,992.65
HEALTH	440,140.62	322,272.29	506,047.68	500,682.31	398,807.04	474,050.01	805,759.59
HR	125,619.87	143,128.05	152,734.66	219,299.20	201,232.32	179,953.41	407,473.01
Jst Ct	-210,490.98	-143,899.37	-90,986.50	-54,852.03	-112,113.61	-81,377.85	-57,898.43
JUV	260,275.82	251,525.42	282,270.12	315,936.30	357,459.18	475,976.10	532,863.75
PLAN	234,779.63	240,500.48	204,469.39	319,442.61	529,005.26	580,098.65	437,357.01
PW	402,667.54	462,979.85	488,926.70	423,731.42	607,545.93	720,235.14	675,411.15
SHERIFF	2,099,820.66	1,956,040.06	918,529.13	987,839.40	903,562.75	1,164,244.36	1,568,179.84
TECH SV	196,693.56	232,022.01	282,957.64	227,240.33	329,556.71	348,711.99	472,127.28
<b>Grand Total</b>	<b>6,326,086.71</b>	<b>5,912,699.58</b>	<b>5,991,665.91</b>	<b>6,407,065.14</b>	<b>7,251,974.30</b>	<b>7,835,555.14</b>	<b>8,736,927.43</b>



GF By Department (modified to remove things that are arguably Non-Dept)

Row Labels	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
ADM	1,012,703.16	917,128.85	1,152,301.24	1,093,005.86	1,135,231.16	1,191,013.10	1,132,026.88
AR&E	449,407.53	462,006.33	462,571.49	493,044.16	844,669.02	942,962.85	1,010,758.28
B&F	379,772.56	360,837.26	518,723.66	779,782.23	860,473.56	375,264.13	220,371.21
DA	401,250.84	411,961.39	402,617.22	451,805.05	529,003.06	620,213.53	631,505.21
FOR	533,445.90	296,196.96	710,503.48	650,108.30	667,541.92	844,209.72	900,992.65
HEALTH	440,140.62	322,272.29	506,047.68	500,682.31	398,807.04	474,050.01	805,759.59
HR	125,619.87	143,128.05	152,734.66	219,299.20	201,232.32	179,953.41	407,473.01
Jst Ct	-210,490.98	-143,899.37	-90,986.50	-54,852.03	-112,113.61	-81,377.85	-57,898.43
JUV	260,275.82	251,525.42	282,270.12	315,936.30	357,459.18	475,976.10	532,863.75
PLAN	234,779.63	240,500.48	204,469.39	319,442.61	529,005.26	580,098.65	437,357.01
PW	402,667.54	462,979.85	488,926.70	423,731.42	607,545.93	720,235.14	675,411.15
SHERIFF	2,099,820.66	1,956,040.06	918,529.13	987,839.40	903,562.75	1,164,244.36	1,568,179.84
TECH SV	196,693.56	232,022.01	282,957.64	227,240.33	329,556.71	348,711.99	472,127.28
NonDep	-8,162,884.75	-8,925,661.61	-10,195,721.18	-10,975,891.03	-12,073,197.10	-16,432,903.72	-16,235,458.29
<b>Grand Total</b>	<b>-1,836,798.04</b>	<b>-3,012,962.03</b>	<b>-4,204,055.27</b>	<b>-4,568,825.89</b>	<b>-4,821,222.80</b>	<b>-8,597,348.58</b>	<b>-7,498,530.86</b>



<b>101-0303 Non-Dept (Un-Adjusted)</b>	<b>(1,641,592.64)</b>	<b>(1,756,074.96)</b>	<b>(1,307,403.60)</b>	<b>(1,021,503.25)</b>	<b>(1,515,748.99)</b>	<b>(5,376,984.34)</b>	<b>(1,231,882.36)</b>	<b>(1,122,990.13)</b>	
101-0301-300-01-01	(1,192,719.57)	(1,836,788.04)	(3,055,704.13)	(4,204,055.27)	(4,757,242.70)	(4,821,222.80)	(8,597,348.58)	(7,498,530.86)	ADD: BFB (located in B&F 0301, but really s/b considered ND)
101-0301-311-10-01	(3,347,479.28)	(3,534,632.17)	(4,019,849.42)	(4,092,985.31)	(4,376,591.75)	(4,456,651.20)	(4,613,632.97)	(4,662,494.26)	ADD: CFY Tax Rev (located in B&F 0301, but really s/b considered ND)
101-0301-311-20-01	(71,716.73)	(86,787.67)	(155,766.75)	(154,315.95)	(61,089.42)	(55,032.61)	(61,228.44)	(45,507.18)	ADD: PFY Tax Rev (located in B&F 0301, but really s/b considered ND)
101-0301-391-20-05	(721,000.00)	(750,000.00)	(411,000.00)	-	-	(344,000.00)	(75,000.00)	(375,000.00)	ADD: Xfer in Timber Deposit Int Fund (located in B&F 0301, but really s/b considered ND)
101-0301-391-20-06	(162,000.00)	(133,000.00)	(141,000.00)	(163,000.00)	(170,000.00)	(122,800.00)	(130,500.00)	(110,000.00)	ADD: Xfer in Timber Salvage (located in B&F 0301, but really s/b considered ND)
101-1801-391-20-02	(2,746,200.00)	(2,688,100.00)	(3,002,000.00)	(3,307,000.00)	(3,304,000.00)	(3,412,000.00)	(3,817,000.00)	(3,646,000.00)	ADD: Forestry Transfer (County Forest is managed by Forestry, but owned by the County. Rev. could be considered ND)
NORCOR Div	1,596,153.29	1,723,494.44	1,758,282.33	1,833,029.86	1,937,571.61	2,018,770.33	2,102,565.07	1,625,066.38	ADD: Full NORCOR Div (County expense. Was originally expected to be its own tax district)
MH Div	29,106.82	25,480.00	25,640.00	22,174.83	25,607.17	22,905.79	1,500.21	-	ADD: Full Mental Health Div. Not really fair to call Admin. It's really County Exp
Landfill	20,443.23	31,185.70	28,212.14	24,964.39	60,360.22	24,811.78	50,355.34	11,864.17	ADD: Landfill. Not really PW. Just managed by PW. It's really County Exp.
Museum	74,120.13	79,561.09	84,868.25	86,799.67	87,936.76	89,299.33	136,713.44	40,885.47	ADD: Museum. Not really PW. Just managed by PW. It's really County Exp.
<b>101-0303 Non-Dept (Adjusted)</b>	<b>(8,162,884.75)</b>	<b>(8,925,661.61)</b>	<b>(10,195,721.18)</b>	<b>(10,975,891.03)</b>	<b>(12,073,197.10)</b>	<b>(16,432,903.72)</b>	<b>(16,235,458.29)</b>	<b>(15,782,706.41)</b>	

The first line of this schedule reflects the actual net revenue/(expense) for the General Fund's *Budget & Finance Non-Departmental* division, as recorded in the accounting system without adjustment.

The lines that follow show manual reclassifications. These amounts are removed from their original departmental classifications --both in the budget document and accounting records --and reassigned to the Non-Departmental category.

These adjustments are judgment-based. While some may prefer to leave these items within individual departments, the intent is to isolate revenues and expenditures that are not true departmental activities. Instead, these items represent costs or benefits to the General Fund as a whole, rather than to any specific department.

This approach provides a clearer view of departmental operating performance by separating countywide costs and revenues.