

HILLSBORO SCHOOL DISTRICT 1J BOARD OF DIRECTORS
Administration Center, 3083 NE 49th Place, Hillsboro, OR 97124

Board Meeting Agenda
Tuesday, April 25, 2023
5:15 PM

Please note that the estimated times for specific items on Board meeting agendas are subject to change; if audience members wish to be present for specific agenda items, they are encouraged to arrive at least 15 minutes prior to the estimated time.

1. **5:00 PM - Executive Session**
 - A. Call to Order Executive Session
Presenter: Mark Watson
Time: 5:00 PM
 - B. ORS 192.660(2)(a) - Consider the Employment of an Officer - Superintendent Search
Presenter: Mark Watson
Time: 5:00 PM, 15 minutes
 - C. Recess Executive Session
Presenter: Mark Watson
Time: 5:15 PM
2. **5:15 PM - Budget Committee Meeting**
 - A. Call to Order
Presenter: Mark Watson
Time: 5:15 pm
 - B. Budget Committee Meeting 4
Presenter: Michelle Morrison
Time: 5:15 PM, 60 minutes
 - C. Recess Budget Committee Meeting
Presenter: Mark Watson
Time: 6:15 PM
3. **6:15 PM - Work Session**
 - A. Call to Order
Presenter: Mark Watson
Time: 6:15 PM
 - B. Latino Parent Advisory Committee Report and Discussion 138
Presenters: Francesca Sinapi / Olga Acuna
Time: 6:15 PM, 30 minutes
 - C. Recess Board Meeting
Presenter: Mark Watson
Time: 6:45 PM
4. **7:00 PM - Regular Session**
 - A. Call to Order and Flag Salute
Presenter: Mark Watson
Time: 7:00 PM, 5 minutes
 - B. Land Acknowledgement
Presenter: Mark Watson
Time: 7:05 PM, 5 minutes
 - C. Recognition / Proclamations
Presenter: Mark Watson
Time: 7:10 PM, 5 minutes
 1. National School Nurses Week 139

| | | |
|----|---|-----|
| | Presenter: Monique Ward | |
| 2. | Asian American & Pacific Islander Heritage Month | 140 |
| | Presenter: See Eun Kim | |
| 3. | Teacher Appreciation Week | 141 |
| | Presenter: Lisa Allen | |
| D. | Approval of Agenda | |
| | Presenter: Mark Watson | |
| | Time: 7:15 PM, 5 minutes | |
| | SAMPLE MOTION: I move that the Board of Directors approve the Agenda as printed. | |
| E. | Audience Time | |
| | Presenter: Mark Watson | |
| | Time: 7:20 PM, 5 minutes | |
| F. | Consent Agenda | |
| | <i>Consent agenda items are distributed to Board members in advance for study, and enacted with a single motion.</i> | |
| | Presenter: Mark Watson | |
| | Time: 7:25 PM, 5 minutes | |
| | SAMPLE MOTION: I move that the Board of Directors approve the Consent Agenda as printed. | |
| 1. | Approve Minutes of March 14, 2023 Board Meeting | 142 |
| 2. | Approve Minutes of March 21, 2023 Board Meeting | 145 |
| 3. | Approve Minutes of April 4, 2023 Board Meeting | 146 |
| 4. | Approve Minutes of April 10, 2023 Board Meeting | 147 |
| 5. | Approve Minutes of April 12, 2023 Board Meeting | 148 |
| 6. | Approve Minutes of April 13, 2023 Board Meeting | 149 |
| 7. | Approve Minutes of April 18, 2023 Board Meeting | 150 |
| 8. | Approve Routine Personnel Matters | 151 |
| 9. | Approve Policies | 155 |
| a. | I - Instruction | |
| 1) | IGBB: Talented and Gifted Program | 156 |
| | Presenter: Travis Reiman | |
| 2) | IGBBA: Talented and Gifted Students - Identification | 158 |
| | Presenter: Travis Reiman | |
| 3) | IGBBC: Talented and Gifted Services | 160 |
| | Presenter: Travis Reiman | |
| G. | Superintendent Search - Update | 162 |
| | Presenter: Mark Watson | |
| | Time: 7:30 PM, 10 minutes | |
| 1. | Approve Hiring of Superintendent of Hillsboro School District 1J {PLACEHOLDER} | |
| | Presenter: Mark Watson | |
| | SAMPLE MOTION: I move that the Board of Directors approve the hiring of _____ as the Superintendent of Hillsboro School District 1J. | |
| 2. | Ratify Superintendent's Contract {PLACEHOLDER} | |
| | Presenter: Mark Watson | |
| | SAMPLE MOTION: I move that the Board of Directors ratify the Superintendent's contract. | |
| H. | Reports and Discussion | |
| 1. | First Reading - Course Approvals: World Language Materials; 7-8 Health Materials | 163 |
| | Presenters: Travis Reiman / Becky Kingsmith | |
| | Time: 7:40 PM, 20 minutes | |

2. Snow Make-Up Days Report 166
Presenter: Mike Scott
Time: 8:00 PM, 10 minutes
3. Financial Report 167
Presenter: Michelle Morrison
Time: 8:10 PM, 5 minutes
- I. Action Items
 1. Approve 2023-2027 Strategic Plan 172
Presenter: Beth Graser
Time: 8:15 pm, 5 minutes
SAMPLE MOTION: I move that the Board of Directors approve the 2023-2027 Strategic Plan.
 2. Approve Purchase of Transportation Radio System 203
Presenter: Casey Waletich
Time: 8:20 PM, 5 minutes
SAMPLE MOTION: I move that the Board of Directors approve the purchase of a two-way radio system for a total cost of \$273,664.49.
 3. Notice of Intent to Award: Paid Leave Oregon Insurance Contract 204
Presenter: Michelle Morrison
Time: 8:25 pm, 5 minutes
SAMPLE MOTION: I move that the Board of Directors approve the Paid Leave Oregon Insurance Plan Contract with The Standard insurance company.
 4. Notice of Intent to Purchase 205
Presenter: Jordan Beveridge
Time: 8:30 pm, 5 minutes
SAMPLE MOTION: I move that the Board of Directors acknowledge the Notice of Intent to Purchase of laptops and services from HP Inc. by use of a cooperative purchasing agreement, under the authority of the State of Oregon (ORS 279A.215 Permissive Cooperative Procurements).
 5. Approve Policies {PLACEHOLDER}
Presenter: Mark Watson
Time: 8:35 PM, 5 minutes
- J. HCU / HEA Reports
Presenter: Mark Watson
Time: 8:40 PM, 10 minutes
- K. Discussion Time
Time: 8:50 PM, 10 minutes
 1. Student Representatives' Time
 2. Superintendent's Time
 3. Board of Directors' Time
- L. Adjourn Regular Session
Presenter: Mark Watson
Time: 9:00 PM
- M. Next Meetings of the Board of Directors
 - May 9, 2023, Work Session
 - May 23, 2023, Work / Regular Session

The complete Board meeting packet may be downloaded from the District website at: <https://www.hsd.k12.or.us/board>.

BUDGET COMMITTEE MEETING

Find meeting instructions on the public web page:

**Hillsboro School District
Administrative Center
3083 NE 49th Place
Hillsboro, OR 97124**

**April 25, 2023
5:15 PM**

AGENDA

| | | |
|-------|---|---|
| I. | Call to Order, Welcome | Mark Watson, Board Chair |
| II. | Approve Proposed Agenda | Mark Watson, Board Chair |
| III. | Election of Budget Committee Chair | Mark Watson, Board Chair |
| IV. | Budget Message | Mike Scott, Superintendent |
| V. | Committee Responsibilities, Roles, and Process | Michelle Morrison, District Financial Officer |
| VI. | Review Proposed Budget Document | Michelle Morrison, District Financial Officer |
| VII. | Committee Discussion | Budget Committee Chair |
| VIII. | Public Input | Budget Committee Chair |
| IX. | Additional Committee Discussion | Budget Committee Chair |
| X. | Possible Action | Budget Committee Chair |
| XI. | Review Next Steps | Michelle Morrison, District Financial Officer |
| XII. | Adjourn | Budget Committee Chair |



PROPOSED BUDGET

For the Fiscal Year
2023-2024



Hillsboro School District 1J
Administration Center
3083 NE 49th Place
Hillsboro, OR 97124
www.hsd.k12.or.us





HILLSBORO SCHOOL DISTRICT #1J
WASHINGTON COUNTY, OREGON
3083 NE 49th Place
Hillsboro, Oregon 97124

PROPOSED BUDGET

2023-24

*Prepared by the
Business Office staff*

Michelle Morrison, District Financial Officer

HILLSBORO SCHOOL DISTRICT 1J

Washington County, Oregon

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Washington County, Oregon

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EXECUTIVE SUMMARY





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BUDGET FORMAT

Welcome to the Hillsboro School District budget document. The following section is a guide for navigating the budget document's format and organization as well as the budget preparation process.

The budget document is organized into four sections:

- Executive Summary
- Organizational Section
- Financial Section
- Informational Section

The Executive Summary includes the Budget Message and an overview of the 2023-24 budget. The narrative presents the budget in the context of the District's Strategic Plan. In addition, summary budget information is presented as well as budget forecasts and student enrollment history and projections.

The District Goals and Budget Committee for 2023-24 are included in the budget document. The Budget Committee and School Board are jointly responsible for oversight and approval of the budget, and the School Board makes appropriations and imposes taxes.

The Budget at a Glance highlights major budget changes from 2022-23 with an emphasis on the General Fund.

The Organizational Section is comprised of general information about the District and its budget, including the level of education provided, geographic area served, and number of schools and students. Also included in this section are significant budget and financial policies, procedures and regulations as well as a detailed description of the budget process.

The Financial Section contains required information for the District's funds and descriptions of significant revenue sources and expenditure categories.

The Informational Section includes detailed historical and projected personnel resource allocations, property tax information and other performance measures used by the District.

BUDGET MESSAGE

In accordance with ORS 294.391, Superintendent Mike Scott will present the 2023-24 Budget Message for Hillsboro School District 1J at the Budget Committee meeting to be conducted in person and livestreamed at www.hsd.k12.or.us/livestream on April 25, 2023, at 5:15 p.m.

Public comment can be mailed or e-mailed in advance to romanr@hsd.k12.or.us or submitted via webform at <http://bit.do/hsdpubliccomment>. Comments will be read aloud during audience participation time at the meeting. The budget message will be recorded in the 2023-24 Approved Budget document, which will be presented at the Budget Hearing on June 20, 2023.

BUDGET AT A GLANCE

- The 2023-24 school year is the first year of the 2023-25 biennial funding cycle of the State of Oregon.
- Enrollment is expected to decrease slightly as graduating classes are larger than incoming Kindergarten classes. Birth rates are down, and student mobility factors indicated that students are leaving the district and/or not returning after break periods.
- Expenditure assumptions are developed using historical trends and current market data in regards to the following:
 - Staffing adjustments align with targeted student ratios plus 3.0 percent growth in salaries;
 - Employee benefits will be increased in proportion to wages except for the District contribution to insurance which will align with employee eligibility and current bargained agreements;
 - Current number of school calendar/contract days and in-person instruction all year, including activities; and
 - The areas Services and Supplies have a variable annual increase based on recent experience for utilities, fuel, subs, and service agreements.
- The General Fund operating revenue is projected to increase by \$2.7 million, or 1.0 percent based on the state budget appropriation to K-12 of \$10.3 billion (10.8 percent higher than the 2021-23 appropriation). The change is relatively small due to a decrease in statewide student enrollment which informs the State School Fund distribution in Oregon.

At the time of the Budget Proposal, the Governors Recommended Budget and the Legislative Co-Chairs Budget Framework have both been released and provide \$9.9 billion to K12 funding for the biennium. The Actual Service Level requirement

for K-12 in Oregon has been identified as \$10.3 billion by the Coalition of School Administrators, the Oregon School Board Association, and the Oregon Association of School Business Officials. According to the [2022 Quality Education Commission Report](#)¹ a biennial appropriation of \$11.889 billion for the Quality Education Model is required.

The District's 2023-24 Proposed Budget is designed to appropriate at the Actual Service Level with contingent spending plans if the final State School Fund is less than required. The contingency includes staffing at lower levels of funding, and adjustments may occur in the second year of the biennium to provide stability of services to students.

If this amount is upheld by the legislature, HSD would experience a funding shortfall of \$10.2 million over the biennium. While the shortfall may be partially mitigated with remaining ESSER funds, that is not a sustainable or available strategy for future biennia. For context, a shortfall of this size is the **equivalent of** the following over a two-year period:

- 78 teaching positions OR
- 136 support positions OR
- An increase to the ratio of licensed staff to students (average class size increase) of 3.92 OR
- 10.1 school days
- Student Investment Account Funds will be utilized in accordance with the Integrated Guidance Investment Plan. Although allocations are preliminary at this time, the District anticipates using \$18.0 million of current and carryover resources in 2023-24.
- The Special Revenue Funds are estimated to increase by \$7.8 million due to a temporary increase in federal resources for pandemic relief. This is the third and final year of the Investment Plan (formerly Accelerated Learning) that included full funding of SIA and ESSER/ARPA funds. The Federal ESSER/ARPA funds will expire September 30, 2024.
- The Debt Service Fund will increase by \$0.1 million to meet the principal and interest payments for capital construction and pension obligation bonds. The levy rate per thousand to raise the debt service requirement is not expected to exceed voter authorization.
- The Capital Construction Fund is appropriated at the level required to complete projects according to district timelines and per the ballot title approved by voters in 2017 with a reduction of \$35.8 million or 79.0 percent from 2022-23.
- Smarter School Spending framework is used to align improved student achievement with a focus on equitable access to learning for traditionally

¹ 2022 Quality Education Commission Report link- https://www.oregon.gov/ode/reports-and-data/taskcomm/Documents/W00052365_ODE_Quality%20Education%20Model%20Report_2022%20v10.pdf

underserved students and students with barriers to success in alignment with the [Policy JBB: Educational Equity](#).

- To the extent possible, the budget must ensure financial stability through the end of the 2023-25 biennium and sustain future services. Pandemic-related federal funding will be targeted to meeting basic needs, social and emotional supports, and accelerated learning opportunities. These funds are temporary by design, and they may not be used for sustaining operations.
- The District will target a 4.0 percent General Fund ending balance.
- The District will continue to utilize Special Revenue Funds such as the Construction Excise Tax, SB1149 (Senate Bill 1149, est. 2002, public purpose charge for energy conservation strategies), and Bond funds for eligible expenses to reduce the impact of operational budget reductions to instruction.
- Federal program revenues are based on historical trends and estimates provided by the [Oregon Department of Education](#).



BUDGET PLANNING CALENDAR

Hillsboro School District Budget Development activities are listed in the table below.

| Date | Activity |
|-------------------|--|
| January 24, 2023 | Budget update during Board Work Session Current Year Update and Preliminary Outlook |
| February 28, 2023 | Budget update during Board Work Session Biennial Appropriations and Contingency Planning |
| February – March | Interim Fieldwork and Document Preparation |
| April 25, 2023 | Budget Committee Meeting: Committee members review proposed budget documents, receive Budget Message, and may approve the budget for Hearing |
| June 20, 2023 | Budget Hearing: Board Adopts Budget, Makes Appropriations, Declares the Levy |
| July 1, 2023 | Begin Implementation of Fiscal Year |
| July 14, 2023 | Levy Certified to Assessor, and Adopted Budgets distributed per Local Budget Law and district best practice |

EXTENDED PROJECTION ASSUMPTIONS

The following assumptions describe the extended budgetary outlook.

Revenues

- General Fund revenue will increase by an average 4.5 percent per year (includes property and income taxes) and will be held harmless from further “carve-out” grant designations.
- Measure 98 funds for College and Career Readiness and Drop-out Prevention will be sustained and accounted for as a Special Revenue Fund.
- The Student Investment Account will be fully funded per statute and revenue availability.
- Federal grant funds will be based on historical funding levels and estimates from the Oregon Department of Education, if they are available, including aid for the pandemic period.
- Other local revenue collections will grow at an annual rate of 4.5 percent.
- Annual Northwest Education Service District resources increase 3.0 percent.
- The District has no significant student demographic changes that would impact availability of resources.

- Enrollment is based on historical trend analysis of -1.5% and includes projected impact of new residential development and student yields².
- The Capital Construction Fund bond revenue will be invested per policy and earn interest to be used in the “out” years between bond asks of the community. The 2017 Bond authorization is divided over two sales (2017, 2020) to provide cash flow in accordance with the project schedule.
- The Nutrition Services Program will normalize and continue to operate without subsidy by the General Fund.

Expenditures

- The budget assumes full school years, with the same number of school days and no reductions to the targeted investment areas of the Arts, Athletics, Activities, TAG, STEM/STEAM, or serving students in poverty.
- PERS payroll rate increases by 0.9 percent in the 2023-25 biennium based on the most recent valuation, bond debt service rates, and impact of the state level system reforms provided by Senate Bill 1049³.
- Premiums for Oregon Paid Family Leave will be co-funded by employee and employer contributions as specified in statute.
- The District will continue to charge indirect rate to Special Revenue funds as allowed by grant agreements to offset the administrative and operational overheads generated by targeted funds.
- Debt service requirements are calculated on a consolidated schedule based on current obligations, assessed property values, and collection rates.
- Staffing projections are based on the 2022-23 current service level and aligned with Student Investment Act and full funding of Measure 98. Licensed staffing will be adjusted in 2023-24 according to student enrollment. Class size targets are tiered by grade level: Kindergarten, 26:1; Grades 1-3, 24:1; Grades 4-6, 28:1; and Grades 7-12, 30:1.
- There is a 4.0 percent annual average increase in utility, equipment, property/liability costs, and supply costs.
- Non-consumable supplies for technology, equipment, energy-savings improvements, and certain maintenance services up to \$2.0 million annually may be paid from Bond Funds if aligned with the ballot title.
- The General Fund end balance will remain at the 4.0 percent target.

² Oregon Department of Education (historical annual ADM) and 2022 Davis Demographics Enrollment Report (October 1, 2022 data)

³ <https://www.oregon.gov/pers/EMP/Pages/Employer-Rate-Summary.aspx>,
<https://www.oregon.gov/pers/EMP/Pages/Employer-Rate-Projection-Tool.aspx>

BUDGET SUMMARY AND FORECAST - ALL FUNDS

Although costs continue to increase, the forecast for all funds is decreasing through 2023-24 due to the spend down of the 8-year capital construction bond, fluctuations in debt service funds and anticipated flat funding from the State School Fund in the next biennium, as well as projected flat enrollment.

Budget Summary – All Funds Table*

| History and Projections | Prior Year Actual | Current Year Budget | Next Year Budget | Current to Next Year | Year 1 Projected | Year 2 Projected | Year 3 Projected | 6 Year Average Annual |
|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Fund | FY 2021-22 | FY 2022-23 | FY 2023-24 | % Change | FY 2024-25 | FY 2025-26 | FY 2026-27 | % Change |
| General (Operational) | \$259,330,580 | \$266,520,422 | \$269,247,687 | 1.02% | \$284,006,577 | \$295,265,504 | \$307,210,270 | 3.32% |
| Special Revenue | \$81,945,321 | \$77,116,568 | \$84,949,000 | 10.16% | \$72,047,470 | \$74,208,894 | \$76,435,161 | -1.77% |
| Debt Service | \$54,577,906 | \$56,078,164 | \$56,222,254 | 0.26% | \$58,769,304 | \$61,815,097 | \$63,302,967 | 1.55% |
| Construction | \$109,008,089 | \$45,050,000 | \$9,250,000 | -79.47% | \$0 | \$0 | \$0 | -8.79% |
| Internal Services | \$0 | \$8,500,000 | \$8,500,000 | 0.00% | \$8,500,000 | \$8,500,000 | \$8,500,000 | 0.00% |
| Total | \$504,861,896 | \$453,265,154 | \$428,168,941 | -5.54% | \$423,323,351 | \$439,789,495 | \$455,448,398 | -1.39% |

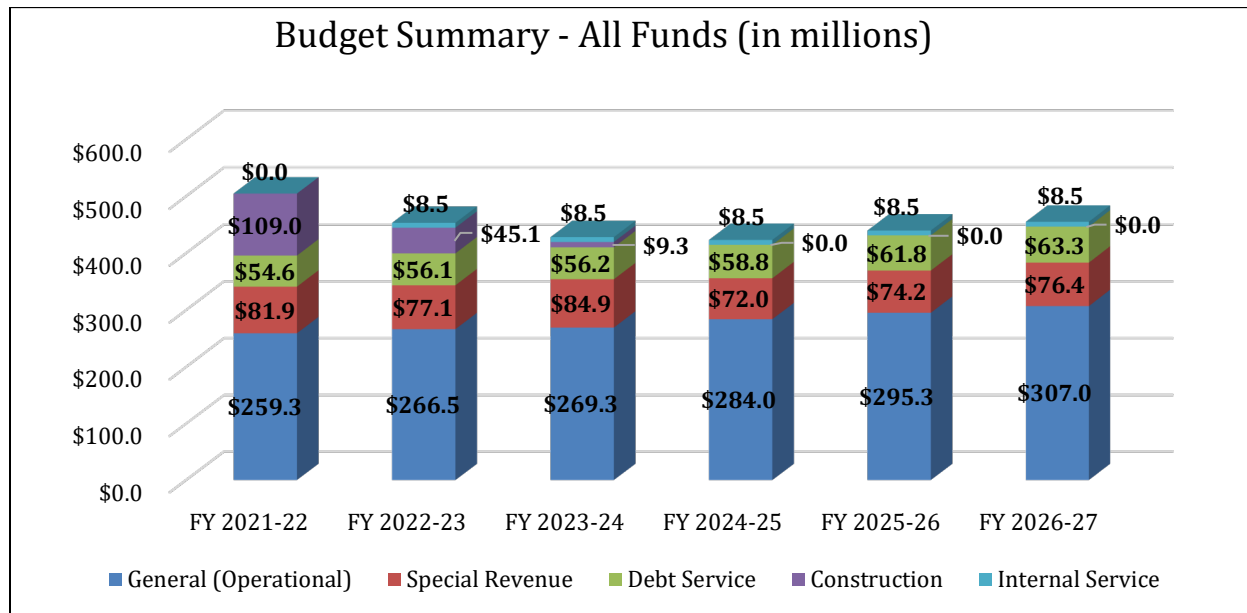
***Notes:**

General Fund: Includes projected growth (at \$10.3B Current Service Level State School Fund).

Special Revenue Funds: ESSER Funds exhausted after FY 2023-24 creates a significant drop. SIA and HSS projected steady at full funding for 2023-24 and beyond.

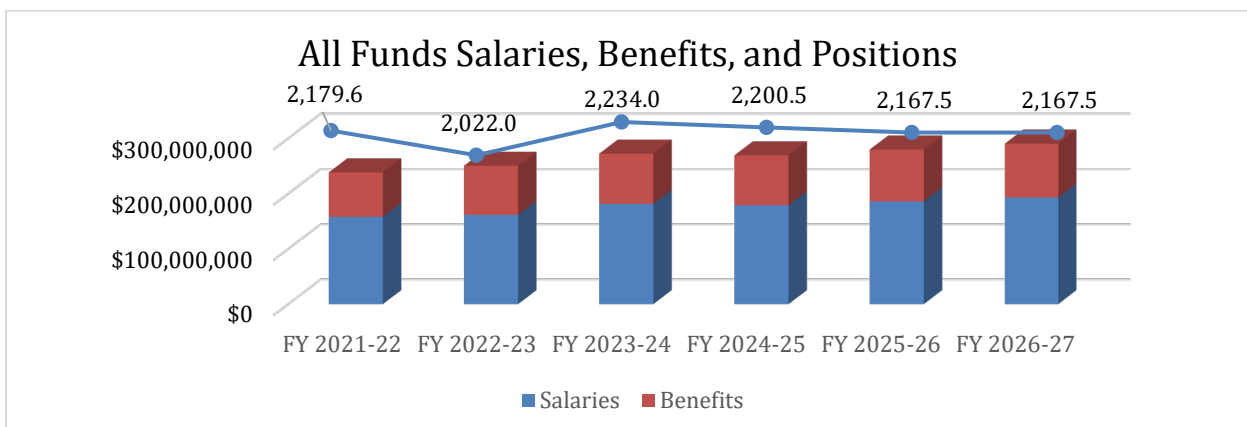
Debt Service: Estimated to grow by historical average of 3.1 percent annually per debt schedule and tax collection rates.

Construction: Steady spending down of bond proceeds according to project plan.



ALL FUNDS SALARIES, BENEFITS AND POSITIONS – HISTORY AND BUDGET

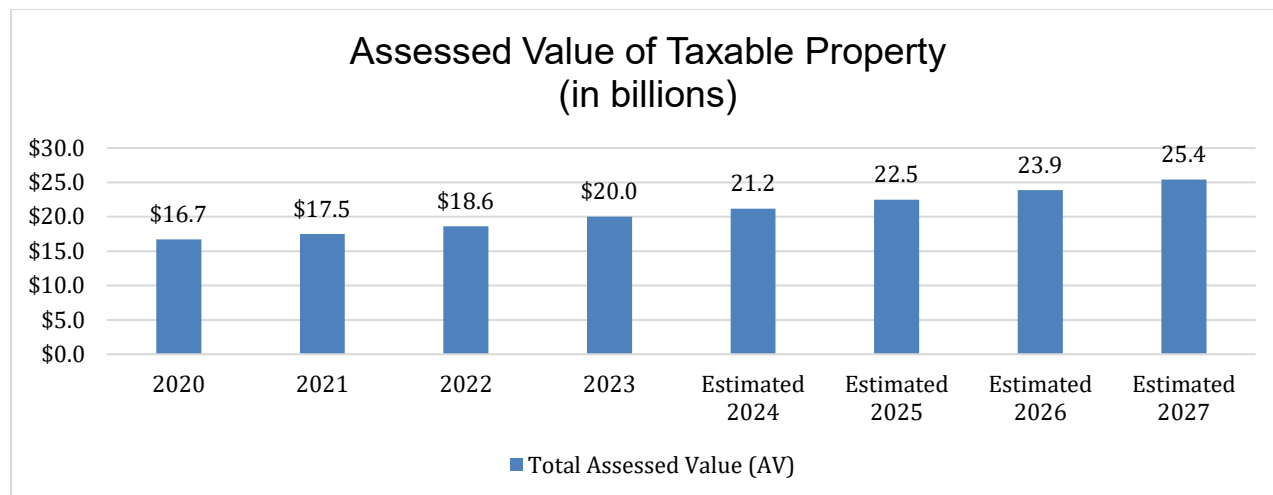
The District is experiencing an increase of 12.3 percent in the “all funds” appropriation for salaries for the 2023-24 budget year, due to federal pandemic assistance funds and full funding for High School Success and the Student Investment Account. Payroll Costs including associated benefits have increased by 2.2 percent. Overall, this is an increase of 8.75 percent a year in salary and benefits and an increase of 10.5 percent in positions. NOTE: The Proposed Budget assumes the 2023-25 State School Fund appropriation of \$10.3 billion (identified as the Current Service Level) for the biennium. If final appropriations are less from the legislature, approximately 71 positions will remain unfilled in 2023-24 in order to balance the budget. The district will manage General Fund position reductions by use of conservative staffing, one-time funds, and attrition if necessary.



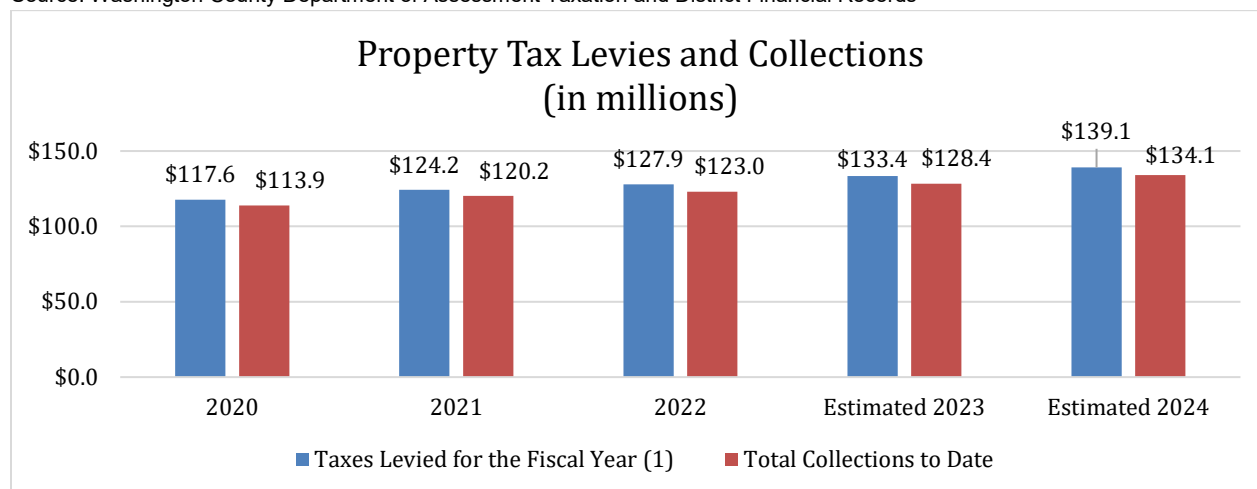
ASSESSED VALUE AND PROPERTY TAX SUMMARIES

The permanent tax rate is determined by the State of Oregon Constitution and State Statutes. Existing districts cannot increase their permanent rate authority. Rates for debt services are set based on each year's requirements.

| Tax Rates | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Projected 2023-24 |
|--------------------------------------|---------|---------|---------|---------|----------------------|
| Permanent Tax Rate per \$1,000 of AV | 4.9749 | 4.9749 | 4.9749 | 4.9749 | 4.9749 |
| Bond Tax Rate per \$1,000 of AV | 2.2049 | 2.2755 | 2.1321 | 1.9920 | 2.2178 |
| Average Assessed Value ⁴ | 279,432 | 287,220 | 295,978 | 308,138 | 318,352 |



Source: Washington County Department of Assessment Taxation and District Financial Records



(1) Amounts are based upon tax collection year July 1 to June 30.

⁴ <https://www.co.washington.or.us/AssessmentTaxation/publications.cfm>

DEBT SUMMARY

General Obligation Bonds – In November 2012, the District issued \$98.9 million in General Obligation Bonds with an interest rate of 1.5 percent to 5.0 percent. In November 2017, the District passed a \$408 million capital project levy. In December 2017, the District issued a \$268.4 million General Obligation Bond Series and realized an unamortized premium of \$51.6 million, with an interest rate of 3.0 percent to 5.0 percent. In February 2020, the District issued a \$139.6 million General Obligation Bond Series and realized an unamortized premium of \$27.7 million, with an interest rate of 1.5 percent to 5.0 percent. In October 2020, the District refinanced the 2012 General Obligation Bonds and issued \$40.4 million in General Obligation Bonds with an interest rate of 0.22 percent to 0.75 percent.

The District issued General Obligation Refunding Bonds, Series 2020, in an aggregate principal amount of \$40.4 million. The proceeds were used to refund the Callable Portion only of the District's 2012 Bonds and to pay the costs of issuance. The Bonds helped the District obtain a benefit of savings in total debt service requirements. The present value of the economic gain resulting from the refunding was \$1.6 million. The Callable Portion of the 2012 Bonds, \$37.1 million, were defeased due to placing the proceeds of the new bonds in irrevocable trusts to provide for future debt payments on the old bonds. These bonds have been called as of June 2022 and no further amounts have been defeased.

Pension Obligation Bonds – During the 2004-05 fiscal year, the District participated in pooled issuances of taxable pension obligation bonds to pay off a portion of the District's unfunded actuarial liability. The District issued \$102.9 million in debt as part of a pooled issuance of \$458.6 million. In May 2015, the District issued \$39.9 million in taxable pension obligation bonds to finance the District's estimated PERS unfunded actuarial liability. Bond proceeds were paid to the Public Employee Retirement System (PERS). An intercept agreement with the State of Oregon was required as a condition of issuance; therefore, a portion of State School Support is withheld on a monthly basis to repay debt. Annual principal and interest payments are made each June 30, ending June 2034.

Qualified Energy Conservation Bonds – In March 2016, the District entered into a direct placement agreement for an Energy Conservation Bond in the amount of \$3.4 million. The bond has an interest rate of 3.46 percent. If an Event of Default occurs, the Lender may exercise any remedy available at law or in equity. However, the amounts due from the District under this Agreement shall not be subject to acceleration. Upon the occurrence and continuance of an Event of Default, the Lender may, in addition to pursuing other remedies, at its election, increase the interest rate by 300 basis points (3.0 percent).

Equipment Financing – The District entered into financing agreements for the acquisition of buses for student transportation in 2017-18 for \$1.3 million, 2018-19 for \$1.1 million, and 2019-20 for \$1.2 million.

Changes for the long-term obligations for the year are as follow:

| Governmental Activities Description | Outstanding July 1, 2023 | Increases | Decreases | Outstanding June 30, 2024 | Due Within One Year |
|--|-----------------------------|-----------|--------------|------------------------------|------------------------|
| General obligation bonds | \$409,730,000 | \$ - | \$23,455,000 | \$386,275,000 | \$25,385,000 |
| Unamortized Premium | 60,435,156 | - | 3,965,117 | 56,470,039 | - |
| Total General obligation bonds, net | 470,165,156 | - | 27,420,117 | 442,745,039 | 25,385,000 |
| Pension obligation bonds | 78,070,000 | - | 10,880,000 | 67,190,000 | 12,040,000 |
| Notes from direct placements and borrowings: | | | | | |
| Qualified energy conservation bond | 1,434,139 | - | 134,704 | 1,299,435 | 140,409 |
| Equipment financing | 246,362 | - | 246,362 | - | - |
| Total | \$549,915,657 | \$ - | \$38,681,183 | \$511,234,474 | \$37,565,409 |



STUDENT ENROLLMENT

The District's adopted budget requirements are based on the number of projected students. State School Funding, the primary source of District revenue, is calculated based on the number and demographic of students enrolled. Staffing is adjusted by staff to student ratios for class size and caseload. Support staff that are not linked directly to students are also adjusted to control costs while maintaining safe and stable operations.

October 3, 2022, Enrollment Report Highlights⁵:

On October 3, 2022, the Hillsboro School District had 18,768 registered students. This is a decrease of 212 students from October 1, 2021, and represents a 1.12 percent decrease in student enrollment. Due to state guidance, students were not dropped during the 2020-21 school year if they did not attend, unless records were requested from another district. Reporting for the 2021-22 school year has returned to prior practice.

A total of 624 students transferred out of the District; 246 to virtual charter schools outside of the District, 51 to be homeschooled, 76 registered through the Northwest Regional Education Service, 82 to private schools, and 67 to other school districts. There are 67 students transferring into the District.

Due to the pandemic, 102 less kindergarten students were registered compared to the average registration over the last three years.

Growth areas include: Hillsboro Online Academy has increased 196 students between 2019 and 2022 and residential development in South Hillsboro (Rosedale Elementary School) has increased from 349 in 2020 to 439 students enrolled in 2022.

The District is not unique with this enrollment experience. The Northwest Regional Education Service District's current enrollment dashboard shows Washington County enrollment trends declining in numbers across all districts from 2019-20 to 2021-22. Approximately 5,631 fewer students are enrolled across the eight districts in Washington County over the last three years. Preliminary data from the Oregon Department of Education shows that the 2023-24⁶ statewide Average Daily Membership (enrollment) of 544,336 is down approximately 6,625 from 2022-23⁷.

⁵ As reported in the [School Board Packet, October 25, 2022](#)

⁶ <https://www.oregon.gov/ode/schools-and-districts/grants/Documents/2023-24%20State%20School%20Fund/23-24%20Estimate%202-22-23.pdf>

⁷ <https://www.oregon.gov/ode/schools-and-districts/grants/Documents/2022%20-%202023%20State%20school%20fund/22-23%20District%20Estimate%202-24-22.pdf>

THE BOARD OF DIRECTORS

Hillsboro School District is governed by a Board of Directors, comprising seven elected members serving four-year terms. Board members are community volunteers and do not receive compensation for their work. The Board has legal authority over all public schools in the Hillsboro School District, within the framework set by the Oregon Legislature and the State Board of Education. The Board acts to interpret the educational needs of the District, then meets those needs with policies and facilities that motivate students and stimulate the learning process. The Board is also responsible for employing the Superintendent to administer the District. Public meetings notices and documents can be found here: <https://www.hsd.k12.or.us/board>.

The ongoing duties of the Board include allocating resources, formulating policy, and interacting with the community in support of the District's mission and the objectives of the Strategic Plan. The Board members and their terms are as follows:

| | | | |
|---|--|--|--|
| <p><u>Position 1</u> Erika Lopez July 2021 - June 2025</p>  | <p><u>Position 2</u> Mark Watson July 2021 - June 2025</p>  | <p><u>Position 3</u> Nancy Thomas July 2021 - June 2025</p>  | <p><u>Position 4</u> See Eun Kim July 2019 - June 2023</p>  |
| <p><u>Position 5</u> Lisa Allen July 2019 - June 2023</p>  | <p><u>Position 6</u> Monique Ward July 2021 - June 2025</p>  | <p><u>Position 7</u> Patrick Maguire July 2022 - June 2023</p>  | <p><u>Student Representatives</u> V Godoy Cailey McGuire Ivette Alonso Garcia</p>    |

SUPERINTENDENT'S CABINET

Superintendent Mike Scott was appointed by the Board to serve as the Chief Executive Officer of the District. The Superintendent is a professional educator employed to advise the Board on all matters concerning management of the schools, and to administer laws, regulations, and policies adopted by the Board.

As the leader for teaching and learning in Hillsboro School District, the Superintendent is responsible for guiding the development of the curriculum and educational programs that address the needs of students, and providing leadership and advocacy for education. The Superintendent is accountable for the fiscal management of the District, guiding the direction of employees, and ensuring their ongoing professional development.

Cabinet

Michelle Morrison – Financial Officer

Audrea Neville– Assistant Superintendent for Schools

Travis Reiman – Assistant Superintendent for Academic Services

Beth Graser – Communications Officer

Francesca Sinapi – Equity, Access & Engagement Officer

Casey Waletich – Operations Officer

Kona Lew-Williams – Human Resources Officer

Jordan Beveridge – Information & Technology Officer

Adam Stewart – Capital Projects Officer

The Financial Officer oversees preparation, delivery, and monitoring of the district budget in accordance with Local Budget Law, district policy, and at the direction of the Superintendent. The full cabinet is actively involved in budget development to ensure program fidelity with resources and for planning student success.

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ORGANIZATIONAL SECTION





HILLSBORO SCHOOL DISTRICT 1J
ORGANIZATIONAL SECTION
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THE DISTRICT AND THE COMMUNITY

Hillsboro School District, a unified school district, is the fourth largest of 197 districts in Oregon, enrolling approximately 3.4 percent of the total Kindergarten through 12th Grade student population. The District will serve approximately 17,562 students during 2023-24 and operates four high schools, four middle schools, twenty-seven elementary schools, one alternative education school, one online academy, and one charter school.

Hillsboro is conveniently located 18 miles west of Portland (Oregon's largest metropolitan city), 60 miles east of the Oregon coast, and 80 miles from the ski slopes of the Cascade Mountains. Encompassing more than 200 square miles, Hillsboro School District serves families from the communities of Hillsboro, North Plains, Cornelius, Aloha, and a portion of Sherwood. District property is located in three separate counties: Washington, Multnomah, and Yamhill.

From high-tech companies to institutions of higher education, strong community partners provide extensive resources to the District through grants, volunteering, and donations. The City of Hillsboro is a key partner with Hillsboro School District, providing an abundance of parks, recreation, and after-school and summer programs for children.

Hillsboro's government takes pride in its business-like efficiency, concern for livability, and careful planning for residential and industrial growth. Professionally advanced police and fire departments provide comprehensive emergency response service to community residents. In addition, residents of all ages have access to parks, libraries, and community centers that provide recreational, educational, and social opportunities.

Hillsboro School District 1J was formed in July 1996 through the unification of a union high school district and its six feeder elementary school districts. This unification was accomplished under a plan developed and approved by each of the seven prior district governing bodies in response to a unification deadline mandated by Oregon State Statutes. The seven previously independent districts were Hillsboro Union High School District and the Farmington View, Groner, Hillsboro, North Plains, Reedville, and West Union Elementary School Districts.

The District, a fiscally independent entity, is organized with a seven-member elected Board of Directors and a Board-appointed budget committee. In 2022-23, management staff consisted of 1 superintendent, 2 assistant superintendents, 7 executive directors, 12 directors, 2 coordinators, 1 financial officer, 1 human resources officer, 1 capital projects officer, 1 communications officer, 1 operations officer, 1 information and technology officer, 1 equity, access, and engagement officer, 37 principals, and 22 assistant-principals. The Board of Directors approves the hires of all management staff members. The District also employs approximately 1,258 teachers and 1,119 support staff, including instructional assistants, secretaries, clerks, bus drivers, cooks, custodians, maintenance workers, and various other professional and technical staff.

The community voted in November 2017 to approve the sale of \$408 million in bonds for capital projects. These bonds were issued in two separate sales in order to align the proceeds with the cash flow requirements of project expenditures as described in the ballot title. The 2017 Bond was defined as a “renewal” levy that replaced expiring debt service items without increasing the tax rate per thousand of assessed value to local constituents. Additional facilities included a replacement of Brookwood Elementary School (2020), Affalati Ridge Elementary School (2021) in North Plains, and Tamarack Elementary (2023) to accommodate growth due to new residential development.



DISTRICT STRATEGIC PLAN

In the Spring of 2022, the Hillsboro School District (HSD) set out to engage in an equity-centered, community-wide strategic planning process that was grounded in students' voice, informed by data from multiple sources, and engaged the diverse perspectives of the HSD community. The District committed to developing a Strategic Plan¹ for the District in a way that:

- Clarified the goals and measures for student learning, growth and achievement;
- Outlined a roadmap for accomplishing those goals;
- Embraced the diverse voices of all stakeholders; and,
- Mobilized leadership for courageous action.

A primary purpose of planning is to create alignment.



Alignment is the process of reaching shared understanding about common purpose. With mutual understanding, the work of the District has meaning to all stakeholders, enabling the achievement of its vision for all students: - to prepare each student for career, college and life.

To be effective, the planning process must proactively seek out and embrace the diverse voices and perspectives across the District. The District's planning process included gathering input on students' experiences, parents' perspectives, and the quality of the instructional program.

This input, along with complete analysis of student outcome and access data served as the foundation for the plan. A series of teams' representative of the diverse stakeholders in the community developed the plan over the course of many months.



¹ Complete District Strategic Plan located at <https://www.hsd.k12.or.us/domain/104>

Structure of the Plan

The ultimate goal of our school system remains unchanged: learning, growth, and success for every student, without exception. Those are the “ends” we seek. The means to the ends are organized around two ideas: effective instructional practices and an empowering infrastructure. Keeping “ends” and “means” in proper sequence is essential for a student-centered, results-focused strategic plan.

The plan has three main components:

1. Student Learning
 - a. Our Promise
 - b. Portrait of a Hillsboro Graduate
 - c. Goals for Student Success
 - d. Measure of Student Progress
 - e. Performance Targets
2. Instructional Effectiveness
 - a. “Four Pillars” (Framework for Coherent Action)
 - b. Professional Practices for Effective Instruction
3. Empowering Infrastructure
 - a. Strategy Map
 - b. Strategic Priorities & Key Actions
 - c. Roadmap for Disciplined Implementation








Integrated Guidance and Strategic Investments

The Oregon Department of Education has developed an Integrated Guidance framework to consolidate the grant application and reporting for multiple initiatives:

- High School Success (Measure 98 funding)
- Student Investment Account (Student Success Act/Corporate Activity Tax)
- Continuous Improvement Planning (Federal Programs like Title I, II, IIC)
- Career and Technical Education (Perkins Grant)
- Every Day Matters (unfunded)
- Early Indicator and Intervention Systems (unfunded)

The Integrated Guidance framework requires extensive community engagement and encourages alignment with the District's Strategic Plan. At the conclusion of the engagement process, the following Goals for Student Success have been identified.

| Goals for Student Success | | |
|---------------------------|---|---|
| GOAL #1 |  | Success in the Early Years Every student will acquire the social-emotional readiness and foundational academic skills for future success. |
| GOAL #2 |  | Safe & Supported Learners Every student will develop the habits and skills necessary to confidently demonstrate self and social awareness, and access available resources and supports. |
| GOAL #3 |  | Access & Opportunity Every student will receive equitable treatment and needed supports and services in order to eliminate barriers and increase predictability of future success. |
| GOAL #4 |  | Critical Thinking & Problem Solving Every student will be an empowered, engaged, critical, creative thinker who demonstrates proficiency across content areas. |
| GOAL #5 |  | Graduate Ready for Career, College and Life Every student will successfully navigate significant transitions with access to supports to graduate from high school ready for career, college and life. |

Under each Goal are three metrics to track growth overall and by Focal Student Groups. For all HSD goals, students who identify as Native American, Latina/o/x, Black, African, African American, Native Hawaiian/Pacific Islander, Multiracial, Emerging Bilinguals, students who are identified as talented and gifted, and students who experience disabilities, foster care, poverty, and/or homelessness, and students who identify as LGBTQ2SIA+ will get the support they need, ensuring that the rate of improvement (as measured by our metrics and performance targets) for our traditionally underserved students allows them to achieve at the same levels as students who have traditionally benefited from our school system.

Performance Targets have been identified for general and Focal Student Groups for the four year period of the Plan. Activities will be reviewed annually to determine effectiveness and may change in an effort to meet (or exceed) the Performance Targets. Data will inform areas of investment which may include retiring ineffective programs, repurposing available resources within funding limitations, and expanding pilot programs that are impacting student experience in a positive way.

Smarter School Spending



The Hillsboro School District joined the Alliance for Excellence in School Budgeting in 2017. The alliance consists of school districts across the nation participating in a budget development process called Smarter School Spending (S3), which was founded on best practices and is endorsed by the Government Finance Officers Association.

The Strategic Plan identifies resources required to remain focused on investments that increase student achievement. The five phases of budget development are listed in the table below, as are the District activities under way to move this work forward.

| Smarter School Spending | Action | Timeline |
|-------------------------|---|---|
| Plan and Prepare | <ul style="list-style-type: none"> Budget Development Cycle | <ul style="list-style-type: none"> Annual |
| Identify Priorities | <ul style="list-style-type: none"> Strategic Plan Components | <ul style="list-style-type: none"> 4 years with annual targets |
| Pay for Priorities | <ul style="list-style-type: none"> Identify/allocate resources in alignment with Strategic Plan Apply Academic Return on Investment | <ul style="list-style-type: none"> Annual, continuous Ongoing with annual updates |
| Implement Plan | <ul style="list-style-type: none"> Central- and Building-Level Staffing Discretionary Budget Allocation | <ul style="list-style-type: none"> Annual Annual |
| Ensure Sustainability | <ul style="list-style-type: none"> Implement Cost Analysis Action Plan Analyze implemented action items for actual savings yield | <ul style="list-style-type: none"> Conduct in alignment with the Strategic Plan |

Aligning Resources with Strategic Plan Goals

| SIA Area | Investments | Impact | Metrics |
|-------------------------|------------------------------|--|---|
| Class Size Reduction | Class Size & Caseload | -Student contact time -Inclusive schools -Student engagement -Interventions and extensions -Additional FTE to lower class size and caseloads | -3rd grade reading -9th grade on-track -Grad rates -Diversity of staff |
| | Professional Development | | |
| Student Health & Safety | Mental and Behavioral Health | -More counselors, nurses, and school psychologists -Direct services to students | -3rd grade reading -9th grade on-track -Grad rates -Regular attenders ↑ |
| Learning Time | After School Partnerships | -Academic supports -Extracurriculars, Co-curriculars -Equitable access | -3rd grade reading -9th grade on-track -Grad rates -Regular attenders ↑ |
| Well-Rounded Learning | Curriculum | -Tools for teaching -Tools for learning | -3rd grade reading -9th grade on-track -Grad rates -Regular attenders ↑ -Diversity of staff |
| | Educator Pathways | -Inclusive schools -Student engagement | |

Other Smarter School Spending Strategies

The District has completed additional analysis to ensure alignment of resources to student achievement. In 2018, a Cost Analysis Action Plan was completed identifying potential opportunities to reallocate resources. The formalized assessment of 31 potential opportunity areas with three main types of resource reallocation opportunities are targeted in the Cost Savings Analysis:

1. Can the District free up funds for its strategic priorities?
2. Can the District increase the impact of current spending at little or no additional cost, thereby reducing the need to free up funds for priorities?
3. Some opportunities are a combination of both.

As part of the Continuous Improvement Process, District staff may conduct the analysis again in alignment with the development of the next Strategic Plan.

The District engaged in a thorough technical Review of Services for Struggling Learners in February and March 2019 with [District Management Group](#) (DMGroup). After gathering data through interviews and other collections, DMGroup developed a list of recommendations for

District staff to use for a custom action plan to ensure resources for struggling learners are in alignment with best practices. See below for review highlights.

Commendations:

1. The District is committed to improving the quality of education for all students.
2. The District has made efforts to develop systems that will support students' social, emotional and behavioral needs by creating wellness centers and hiring student success coaches.
3. The District has instituted common interim assessments for elementary schools.
4. The District has expanded supports for English Language Learners (EL) students.
5. The District developed a system for more closely monitoring the use and hiring of regular and special education assistants.
6. District leaders are open to making bold, significant changes to support all students.

Recommendations:

1. Ensure that general education teachers are well equipped to meet the needs of nearly all students, including students who struggle.
2. Create a model intervention plan, for both elementary and secondary schools, that schools can opt into and receive additional supports for.
3. Ensure sufficient mental health expertise at each school by revisiting current staffing levels and proactively pursuing community partnerships.
4. Refine and streamline the District's approach to providing supports to EL students by codifying implementation practices at all levels.
5. Encourage special education staff to align their strengths whenever possible to improve work satisfaction and student outcomes.
6. Develop an inclusive planning process that identifies concrete steps, ownership, and measures of success with disciplined, monitored implementation over a 5-year period².



² Extended to 5 years from the original 3 year period due to COVID 19 pandemic delays in implementation.

Academic Return on Investment³ (A-ROI) is the practice of scientifically evaluating the cost-effectiveness of academic programs and using that information to allocate resources accordingly. Put more simply, A-ROI is a structured approach to getting the highest value in terms of student achievement and has six conceptual foundations:

1. Reconsider your knowledge of what really works.
2. Define the problem before seeking its solution.
3. Follow the scientific method.
4. Seek out the greatest net benefit.
5. Ignore costs that have already been incurred and cannot be recovered.
6. Pay attention to opportunity costs.

Practitioners, including school district leaders and professional education researchers, have learned a great deal about how to be successful with A-ROI. This paper divides their lessons into six categories that represent the stages of progression through A-ROI, as shown in the diagram to the right.

Leadership Approach to Program Changes

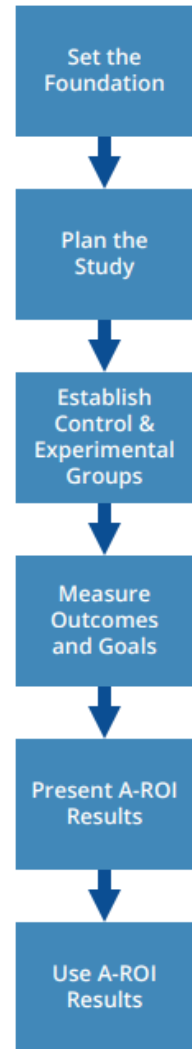
New programs provide an opportunity to use the District's resources to achieve the District's student learning goals in new and exciting ways. Some programs new to the District have already been successfully implemented in other districts and have data to support their viability. Other programs are ones that the District has developed using research and best practices and is spearheading to lead positive change. In many cases, evidence may not be immediately available, as quality programs take time to implement with fidelity and to produce sustainable results.

Analysis of Expected Costs and Benefits:

The proposal for a new program will be accompanied by a thorough analysis of its expected costs and benefits. Staff shall develop methods to test the strength of the assumptions upon which these expected costs and benefits are based. The proposal for the new program should also clearly identify the goals and criteria that will be used to evaluate the program's effectiveness.

Preference for Pilot Programs

Whenever possible, new programs will initially be tested on a "pilot" basis. The length of the pilot or experimental period can and will vary according to the nature of the program, but there should be a clearly defined beginning and ending point. This strategy is intended to



³ Foundations and Smart Practices, January 2017, Kavanaugh and Levenson, <https://www.gfoa.org/materials/academic-return-on-investment-foundations-and-smart>

mitigate the risk associated with new programs and maximize the benefit they generate in alignment with the District's Strategic Plan.

Funding for the pilot program is exclusively for the timeframe of the pilot period. After the pilot period ends, the District formally assesses the effectiveness of the program against its stated goals and then makes a formal decision on whether to: 1) Discontinue the program; 2) Continue the pilot or expand its scope for purpose of further study; or 3) Move beyond the pilot to full implementation.

Preference for Measuring Academic Return on Investment

Academic Return on Investment (A-ROI) measures the cost of the program against the benefit the program provides in terms of improvements to student learning, in alignment with the District's Strategic Plan. Whenever possible, and especially for large new programs, staff shall develop the means to collect the data necessary to calculate A-ROI for that program.



BUDGET PRESENTATION

Hillsboro School District is proud to publish and provide budget information to the Budget Committee and our community. The District's goal is to present the budget data in a manner that provides a clear, accurate account of the District's educational programs and services for the 2023-24 fiscal year. The information contained in this budget document has been developed, in part, from a combination of District staff and community feedback.

The District annually prepares a budget to control the fiscal operations for one year. Oregon Local Budget Law (ORS 294.305 to 294.565) requires the appointment of a budget committee to review and approve the budget. The Budget Committee consists of the seven members of the Board of Directors, and seven electors of the District who are appointed by the Board of Directors. The administration proposes a budget to the budget committee, and the Budget Committee may modify or approve the proposed budget.

Local Budget Law in Oregon requires the District to complete a formal process each fiscal year to set spending limits and levy taxes for District residents. This process begins with a proposed budget prepared by the Budget Officer. Notice of a Budget Committee Meeting is published and the budget document is made available at or before this meeting. The Budget Committee then conducts at least one public meeting for questions or comments and will continue to meet as needed until the budget and all revisions are approved. Notice of the Public Hearing, along with a summary of the approved budget is published and the governing body conducts a public hearing. Upon completion of public comment and deliberations, the District adopts the budget, enacts resolutions by June 30, and certifies the District's tax to the county assessor by July 15.

Budget changes in expenditures of less than 10.0 percent of appropriation categories (instruction, support services, enterprise and community services, facilities acquisition and construction, debt service, contingency, and transfers) are implemented by a Resolution passed by the School Board. Budget changes in expenditures of more than 10.0 percent of appropriation categories require a supplemental budget adoption. Exceptions to this would be transfers between appropriation categories and up to 15.0 percent of funds budgeted as contingency. The School Board receives reports on cash flow and budget monitoring monthly, as prepared by the Financial Officer.

We welcome the opportunity to discuss any financial information or to answer questions regarding the data presented in this report. Current information regarding budget development is available by request or on-line at <https://www.hsd.k12.or.us/Page/2060>.

General Fund – The General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund. The General Fund end balance will remain at a 4.0 percent target.

Expenditure categories include salaries and associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are

presented by major function categories which contain program descriptions and budgeted positions. In addition, explanations are available for significant variances which exist between the 2022-23 and 2023-24 budgets.

Revenue comes from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up 91.7 percent of all General Fund revenue. The SSF is allocated through a school equalization formula that includes initial weighting for the number of students and extra weightings for specific types of students: Special Education, English Language Learners, poverty, foster care and pregnant and parenting. The calculation consists of three grants including: general purpose, transportation, and high cost disability grants.

Special Revenue Funds – Special Revenue Funds are used to account for proceeds of specific revenues from federal, state, and local sources that are legally restricted to expenditures for specified purposes.

The Major Grant Funds are described below and there is a full list of Special Revenue Funds in the Financial Section.

- Title I - Improving Basic Programs Operated by Local Education Agencies
- Title IIA - Supporting Effective Instruction
- IDEIA - Individuals with Disabilities Education Improvement Act
- Measure 98 - High School Success
- Student Investment Account
- Federal Funds for COVID-19 Relief (ESSER I, ESSER II, ESSER III/ARPA)
- Nutrition Services
- Other Special Revenue Funds (Student Body Accounts, local/private grants, etc.)



Debt Service Fund – Accounts for the District's payment of principal and interest on long-term obligations, including General Obligation (GO) bonds, Limited Tax Pension Obligations and Full Faith and Credit Obligations (FFCO). With Voter approval, GO bonds allow the District to finance capital projects such as the construction of new schools, rebuilding schools and purchasing equipment. Limited Tax Pension Obligation bonds were issued to finance the District's unfunded actuarial liability in the Oregon Public Employees Retirement System in 2005 and 2015. Principal revenue sources are property taxes, construction excise tax, and charges to other funds.

Capital Projects Fund – Accounts for activities related to the acquisition, construction, and improvement of District facilities and equipment. The Capital Construction Fund consists of funds used to complete projects associated with the 2017 bond issue to reaching the goal of an "equitable learning environment" for all students in all schools.

Internal Service Fund – A fund that primarily provides benefits, goods, or services to other funds.

Accounting Policies – Governmental funds are used to account for the District’s general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they are “measurable” and “available.” “Measurable” means the amount of the transaction can be determined; “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

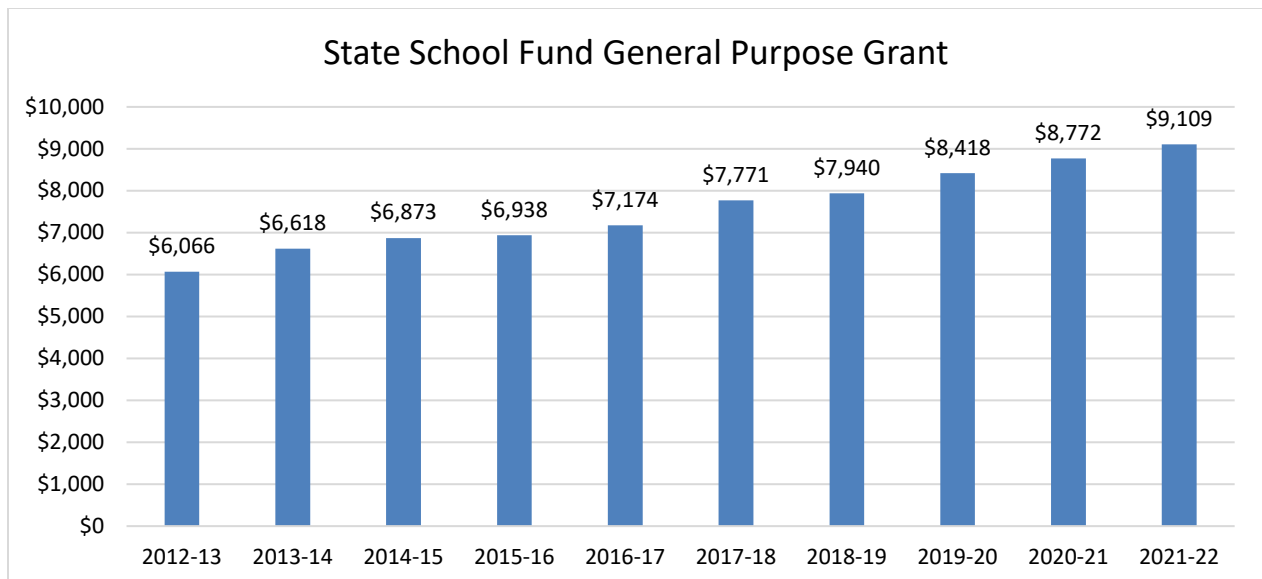
Expenditures are recorded when the liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due. Interfund transactions and certain compensated absences, claims, and judgments, are recognized as expenditures because they will be liquidated with expendable financial resources.

The accrual and modified accrual basis of accounting, as utilized by Hillsboro School District 1J, are in accordance with Generally Accepted Accounting Principles.

STATE FUNDING OF K-12 EDUCATION

During the 1990s, Oregon voters approved a property tax limitation that shifted major responsibility for funding K-12 programs from local property taxes to Oregon’s General Fund. The voter-approved measures required the Oregon Legislature to replace these property taxes. As property taxes were reduced, the reliance on the State General Fund increased.

The State School Fund (SSF) allocates funding for each attending student in Oregon through a weighted distribution system. A ten year historical review of the SSF dollars per ADMr (Average Daily Membership) as shown in the chart below.

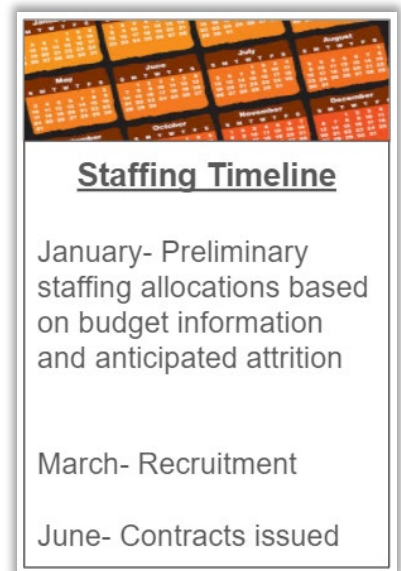
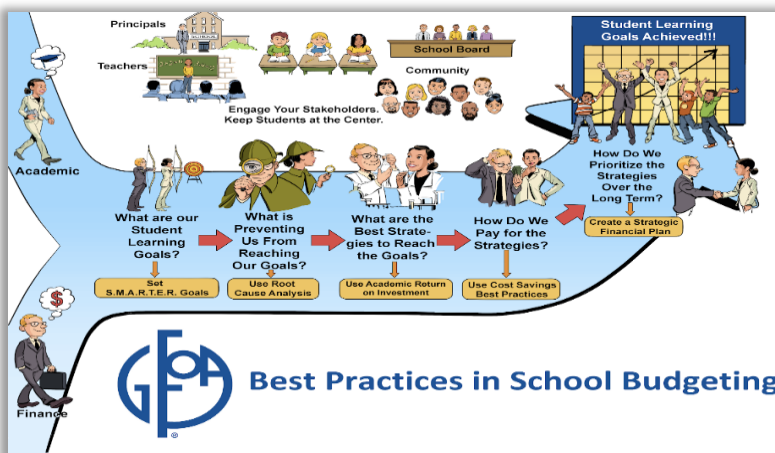


Without a state sales tax, Oregon's primary revenue sources are the state income tax and lottery revenues. Therefore, funding levels for K-12 education statewide are significantly affected by fluctuations in the economic climate. In addition, prior to 2007, Oregon's Kicker Law required the state to return any income tax collections in excess of two percent of projections to tax payers. The Rainy Day Fund established by ORS 293.144 in 2017 represented an attempt to stabilize state funding.

The unprecedented economic recession, which began during the second half of 2008, necessitated reductions of nearly \$78.5 million to Hillsboro School District's General Fund current service level budgets. The reductions have included reduced staffing, lost school days, and reduced budgets at every level. With a slow and stable recovery, the District has been very deliberate with targeted investments and fair bargaining to maintain competitive compensation packages for staff within locally bargained agreements and state and federal regulations.

Paying for Priorities and the Budget Cycle

- July – Implementation of budget (including changes)
- October/November – Multi-year Program Analysis (A-ROI)
- November – update enrollment and Current Service Level (CSL) projections
- January – Determine program changes to align resources with priorities (sunset, modify, pilot, expand). Budget development cycle begins, monthly Budget Committee
- March – ODE Estimates Released (prior year reconciliation, current year update, upcoming year projections)
- April to June – Propose/Approve/Adopt Budget



BUDGET PROCESS AND TIMELINE

The District prepares its annual budget in accordance with Oregon Budget Law (ORS 294), which provides standard procedures for the preparation, presentation and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget Law also requires that the budget be balanced, meaning projected resources must equal projected requirements in each fund. Additionally, the District will meet the additional community engagement and accountability requirements under the major grants of High School Success, the Student Investment Account, and the American Rescue Plan.

The Hillsboro School District's Budget Committee comprises all seven Board members and an equal number of community members who are appointed by the Board. Staff members are not eligible to serve on the Budget Committee.

The Budget Committee members are appointed for three-year terms. The terms are staggered so that, as near as practicable, one-third of the appointive members' terms end each year.

According to Board policy DBEA: Budget Committee, "The Budget Committee shall hold one or more meetings to receive the budget message, receive the budget document, and provide members of the public with an opportunity to ask questions about and comment on the budget document." Those official meetings occur annually each spring.

Budget Committee Membership:

| Designation Position | Elected Board Member | Term Expires | Appointed Community Member | Term Expires |
|---------------------------------|---------------------------------|-------------------------|---------------------------------------|-------------------------|
| Position 1 | Erika Lopez | 2025 | Dawn Wallace | 2023 |
| Position 2 | Mark Watson | 2025 | Michael Smith | 2023 |
| Position 3 | Nancy Thomas | 2025 | VACANT | 2024 |
| Position 4 | See Eun Kim | 2023 | Kristine Adams- Wannberg | 2024 |
| Position 5 | Lisa Allen | 2023 | Stefanie Kondor | 2025 |
| Position 6 | Monique Ward | 2025 | Ian King | 2025 |
| Position 7 | Patrick Maguire | 2023 | Kim Strelchun | 2025 |
| Student Representative | V Godoy | | | |
| Student Representative | Cailey McGuire | | | |
| Student Representative | Ivette Alonso Garcia | | | |

Hillsboro School District Budget Development activities are listed in the table below. The items may be modified as relevant information becomes available. Please watch for new information on the Budget Matters website.

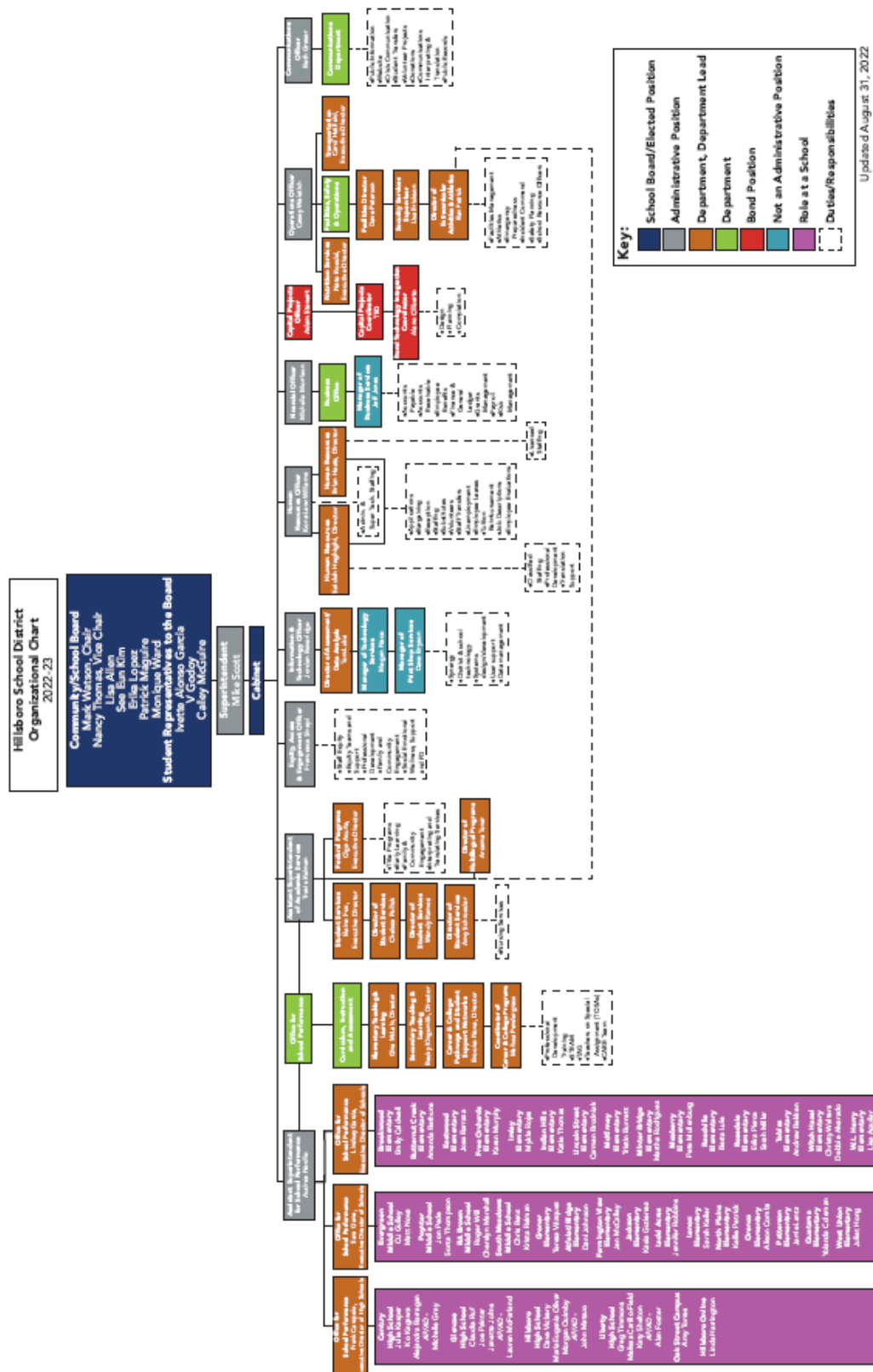
| Date | Activity |
|-------------------|--|
| November 15, 2022 | Appoint Budget Committee Members to Vacant Positions |
| December 6, 2022 | Budget Planning Calendar Approved |
| January 24, 2023 | Budget Development Update: Preliminary Outlook |
| February 28, 2023 | Budget Development Update: Integrated Guidance and ESSER III (ARP) |
| Interim Period | Gather input and update projections for Proposed Budget |
| April 25, 2023 | Budget Committee Meeting: Committee members review proposed budget documents, receive Budget Message, and may approve the budget for Hearing |
| May 2, 2023 | Additional Budget Committee Meetings (if needed) |
| June 20, 2023 | Budget Hearing: Board Adopts Budget, Makes Appropriations, Declares the Levy |
| July 1, 2023 | Implement Budget |
| July 15, 2022 | Levy Certified to Assessor, and Adopted Budgets distributed per Local Budget Law and district best practice |

Publications:

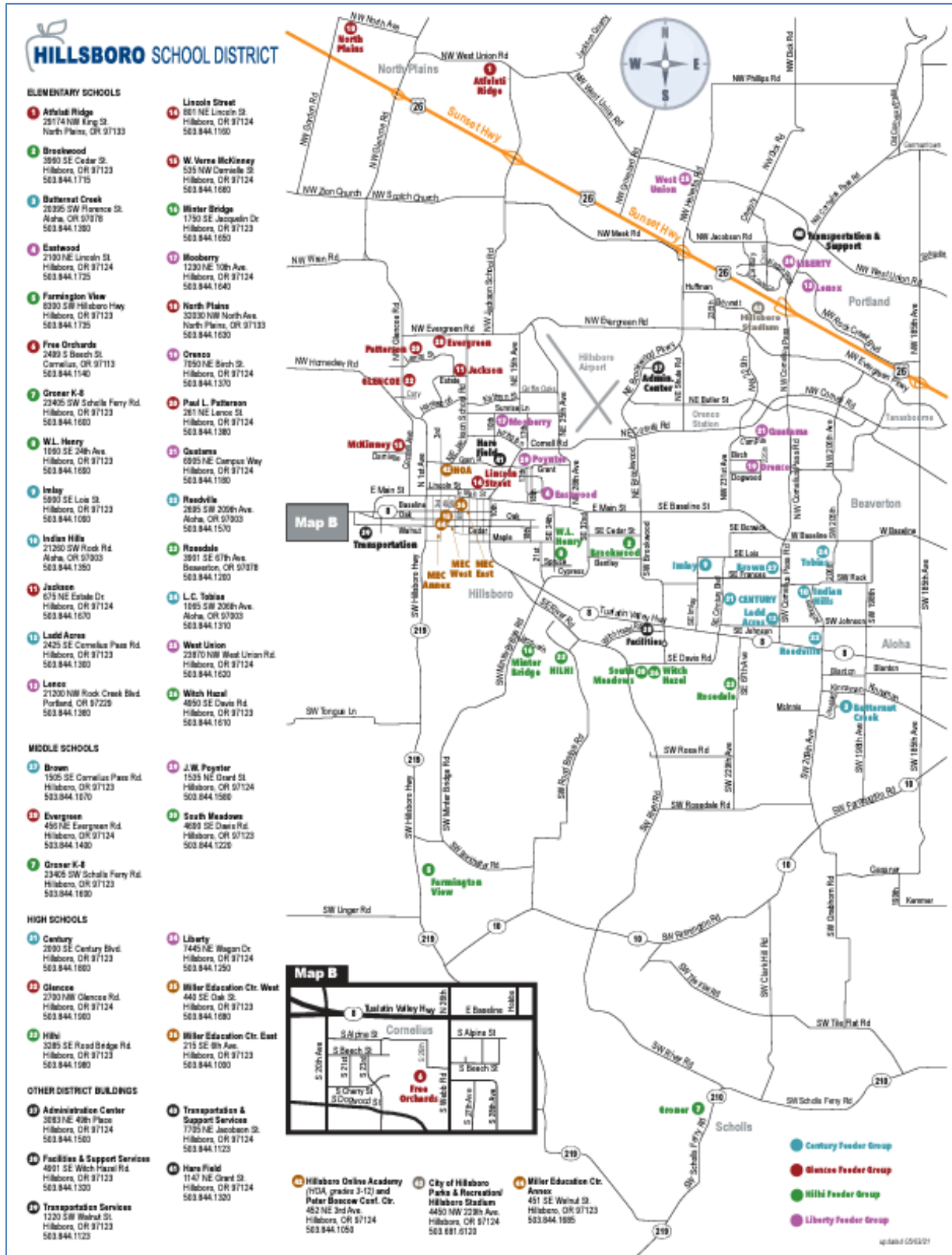
Per local budget law (ORS 294), the Notice of Budget Meeting will be published in the *Hillsboro Tribune* once and be posted on the District web site prior to the Budget Committee Meeting. The Proposed Document will be available by request on the day of the Budget Committee Meeting.

The Notice of Budget Hearing and Budget Summary will be published once not more than 25 days or less than 5 days prior to the Budget Hearing date.

DISTRICT ORGANIZATIONAL CHART



DISTRICT SCHOOL ZONE MAP



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FINANCIAL SECTION





HILLSBORO SCHOOL DISTRICT 1J
FINANCIAL SECTION
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FINANCIAL OVERVIEW

The Financial Section contains detailed information on Hillsboro School District revenues and expenditures in the 2023-24 budget. The initial part of this section is a summary for all funds. The remaining portion of this section includes more detail with narratives and financial reports for revenues and expenditures by fund.

Classification Structure

The primary elements used to classify revenues and expenditures are fund, function and object. Funds represent the highest level of the classification structure. Functions are group-related activities aimed at accomplishing a major service. The seven major categories are Instruction, Support Services, Enterprise & Community Services, Facilities Acquisition & Construction, Long-Term Debt Service, Transfers and Contingency (Other Uses of Funds). Under Oregon Budget Law, budgets are appropriated (adopted) at these levels. Objects are used to describe the type of good or service and are broken down into eight categories: Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other Expenses, Transfers and Contingency.

ALL FUNDS SUMMARY BY OBJECT

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Budget | 2023-24 Proposed |
|----------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | |
| 1000 | Local Revenue | \$142,354,338 | \$141,054,870 | \$148,382,553 | \$152,462,853 | \$160,708,459 |
| 2000 | Intermediate Revenue | \$5,064,973 | \$5,650,108 | \$6,121,000 | \$5,902,707 | \$6,775,911 |
| 3000 | State Revenue | \$154,763,876 | \$155,258,574 | \$175,017,944 | \$181,644,995 | \$189,284,132 |
| 4000 | Federal Revenue | \$14,688,361 | \$19,761,420 | \$29,128,248 | \$29,440,568 | \$34,652,000 |
| 5000 | Other Sources | \$411,642,370 | \$270,737,705 | \$146,212,151 | \$83,814,031 | \$36,748,439 |
| Total Revenue | | \$728,513,918 | \$592,462,677 | \$504,861,896 | \$453,265,154 | \$428,168,941 |
| Expenditures | | | | | | |
| 0100 | Salaries | \$132,472,902 | \$133,882,598 | \$157,979,461 | \$161,660,002 | \$181,583,379 |
| 0200 | Associated Payroll Costs | \$79,188,175 | \$79,663,545 | \$80,480,022 | \$88,812,256 | \$90,782,337 |
| 0300 | Purchased Services | \$38,682,838 | \$30,734,710 | \$35,888,260 | \$36,099,266 | \$32,214,874 |
| 0400 | Supplies & Materials | \$19,988,422 | \$22,824,868 | \$26,322,133 | \$24,103,385 | \$24,770,653 |
| 0500 | Capital Equipment | \$172,946,832 | \$82,158,437 | \$46,892,671 | \$29,853,980 | \$12,406,593 |
| 0600 | Other Expenditures | \$56,225,098 | \$96,014,155 | \$58,348,182 | \$59,754,030 | \$60,689,914 |
| 0700 | Transfers | \$0 | \$0 | \$0 | \$8,900,000 | \$400,000 |
| 0800 | Reserves | \$0 | \$0 | \$0 | \$44,082,235 | \$25,321,191 |
| Total Expenditures | | \$499,504,267 | \$445,278,313 | \$405,910,729 | \$453,265,154 | \$428,168,941 |
| Ending Fund Balance | | \$229,009,651 | \$147,184,364 | \$98,951,167 | \$0 | \$0 |

ALL FUNDS SUMMARY BY OBJECT THREE YEAR FORECAST

| | | 2023-24 Proposed | 2024-25 Forecasted | 2025-26 Forecasted | 2026-27 Forecasted |
|---------------------------|--------------------------|----------------------|-----------------------|-----------------------|-----------------------|
| Revenue | | | | | |
| 1000 | Local Revenue | \$160,708,459 | \$170,325,893 | \$179,173,693 | \$187,629,398 |
| 2000 | Intermediate Revenue | \$6,775,911 | \$7,674,087 | \$8,715,724 | \$9,924,756 |
| 3000 | State Revenue | \$189,284,132 | \$197,019,286 | \$202,102,878 | \$207,359,513 |
| 4000 | Federal Revenue | \$34,652,000 | \$20,241,560 | \$20,848,807 | \$21,474,271 |
| 5000 | Other Revenue | \$36,748,439 | \$28,062,525 | \$28,948,393 | \$29,060,460 |
| Total Revenue | | \$428,168,941 | \$423,323,351 | \$439,789,495 | \$455,448,398 |
| Expenditures | | | | | |
| 0100 | Salaries | \$181,583,379 | \$178,981,806 | \$185,874,277 | \$193,034,443 |
| 0200 | Associated Payroll Costs | \$90,782,337 | \$90,418,158 | \$93,909,014 | \$97,535,777 |
| 0300 | Purchased Services | \$32,214,874 | \$32,440,351 | \$33,675,745 | \$34,958,686 |
| 0400 | Supplies & Materials | \$24,770,653 | \$25,476,408 | \$26,340,494 | \$27,234,492 |
| 0500 | Capital Equipment | \$12,406,593 | \$5,172,383 | \$5,331,830 | \$5,496,233 |
| 0600 | Other Expenditures | \$60,689,914 | \$63,018,341 | \$66,764,140 | \$69,487,837 |
| 0700 | Transfers | \$400,000 | \$418,000 | \$430,540 | \$443,456 |
| 0800 | Reserves | \$25,321,191 | \$27,397,904 | \$27,463,455 | \$27,257,474 |
| Total Expenditures | | \$428,168,941 | \$423,323,351 | \$439,789,495 | \$455,448,398 |

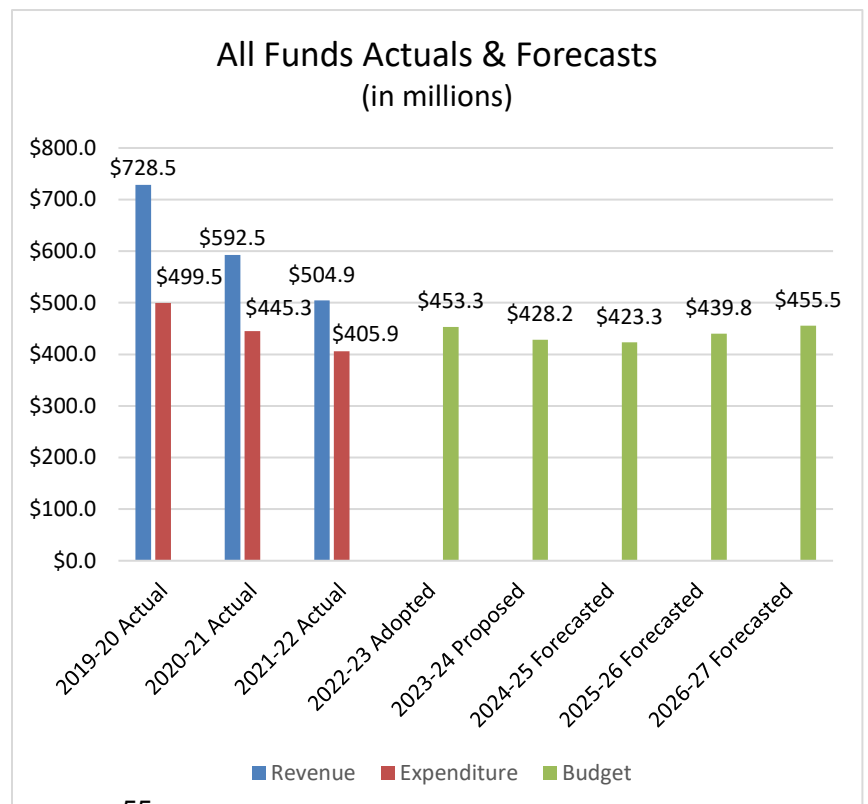
Assumptions:

General Fund: Includes projected growth (at \$10.3B Current Service Level State School Fund).

Special Revenue Fund: ESSER Funds exhausted after FY 2022-24, creates a significant drop. SIA and HSS projected steady at full funding for 2022-23 and beyond.

Debt Service Fund: Estimated to grow by historical 1.33 percent annually per debt service schedule and tax collection rates.

Construction Fund: Steady spending down of bond proceeds according to project plan.



FUND BALANCES

Oregon Budget Law requires a balanced budget where total resources equal total expenditures, therefore no ending fund balance is budgeted in 2022-23 or 2023-24. The ending fund balances by fund are listed in the following table for the last three years.

Significant changes that can be noted below are:

The General Fund adopted budget for the fiscal year ended June 30, 2022, did not have any appropriation changes. During the year, expenditures were \$4,566,091 less than budgeted.

Major factors for General Fund Balance included stability of the State School Fund and property tax collections. The expenditure analysis for the year indicates both prudent operational management and leveraging federal support via other agencies.

- Prudent operational management strategies include but are not limited to 1) engaging in the workshare and reassignment of staff that did not have work available during Comprehensive Distance Learning, and 2) contract negotiations as needed to protect the District from losses.
- Management leveraged federal and emergency supports by providing childcare to essential workers, internet access to students, staff, and families, accessing FEMA when applicable, and utilizing the USDA nutrition program in concert with student transportation efforts to deliver meals to homes of students.
- Major areas of savings included substitutes, temporary staffing, fuel, utilities, and supplies.
- Investments in protective protocols (HVAC, PPE, training), digital curriculum and communication platforms expand the District's experience in diverse methods of both teaching and learning to inform future practices.

As of June 30, 2022, the assigned and unassigned fund balance increased by \$0.8 million during the current fiscal year for a total fund balance of \$22.0 million. The assigned and unassigned fund balance combined represented 9.3 percent of total General Fund expenditures. The unassigned fund balance of \$9.5 million represents 4.0 percent of the total General Fund Expenditures which is a target of the Budget Committee. The assigned portions of the fund balance represent insurance pool balances for Hillsboro Education Association members and Hillsboro Classified United members, discretionary budget carryover for schools, and future expenses. The "Future Expenses" total of \$8.5 million is identified as an inter-fund transfer to the Internal Service Fund.

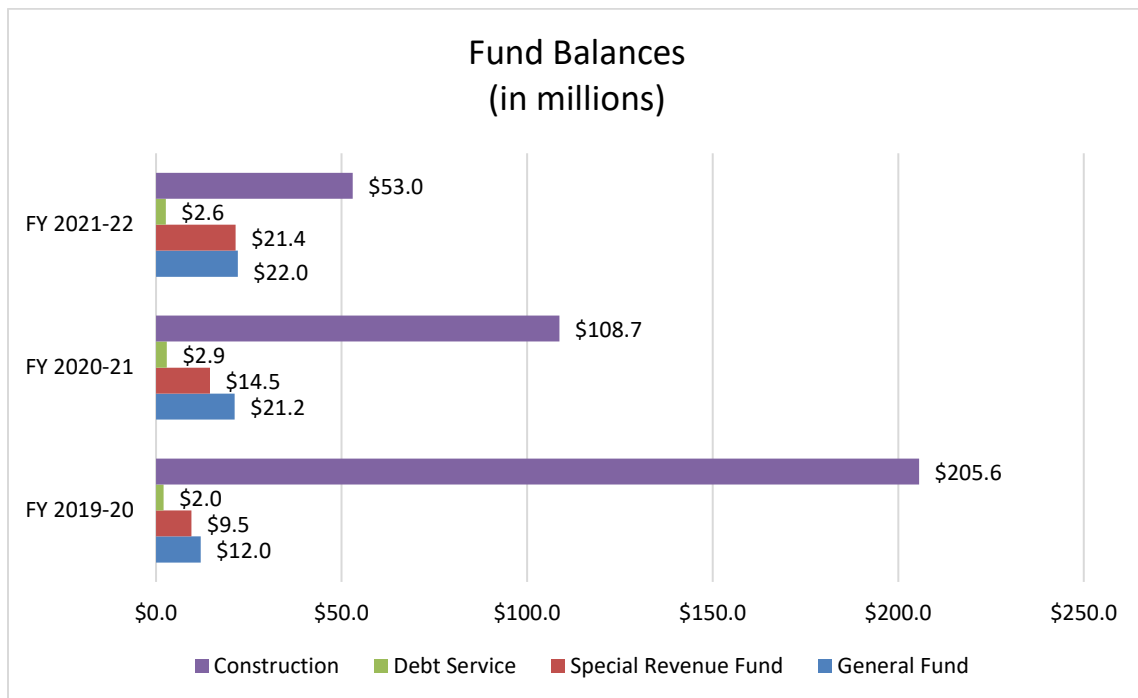
Due to the material difference and anomalous spending patterns, the 2020-21 fiscal year will be largely omitted for future budget modeling and projections.

The Special Revenue Fund Balance grew due to the influx of state and federal program resources and implementation of the free meal program district-wide.

The Debt Service Fund remains stable with a slight decrease due to assessed property values growing more quickly than anticipated based on historical growth trends.

The Capital Project Fund balance continues to decline as resources are utilized towards items authorized under the ballot title and according to timelines determined by bond program administrators.

| Fund Number | Description | Ending Fund Balance | | |
|---------------------------|------------------------------------|----------------------|----------------------|---------------------|
| | | 2019-20 | 2020-21 | 2021-22 |
| 100 | General Fund | | | |
| | Non-spendable Inventory | \$95,829 | \$49,355 | \$16,366 |
| | Non-spendable Prepaid Items | \$1,116,986 | \$1,035,758 | \$1,823,079 |
| | Assigned | \$630,000 | \$11,245,779 | \$10,666,883 |
| | Unassigned | \$10,130,419 | \$8,863,139 | \$9,491,915 |
| | General Fund Total | \$11,973,234 | \$21,194,031 | \$21,998,243 |
| 2XX | Special Revenue Fund | | | |
| | Non-spendable Inventory | \$223,828 | \$384,150 | \$379,477 |
| | Restricted for Special Programs | \$9,243,212 | \$14,076,894 | \$21,011,505 |
| | Special Revenue Fund Total | \$9,467,040 | \$14,461,044 | \$21,390,982 |
| 3XX | Debt Service Fund | | | |
| | Restricted for Debt Services | \$2,018,562 | \$2,868,600 | \$2,574,335 |
| | Debt Service Fund Total | \$2,018,562 | \$2,868,600 | \$2,574,335 |
| 4XX | Capital Projects Fund | | | |
| | Non-spendable Prepaid Items | \$59,045 | \$401,141 | \$502,769 |
| | Restricted for Capital Projects | \$205,491,770 | \$108,259,548 | \$52,484,838 |
| | Capital Projects Fund Total | \$205,550,815 | \$108,660,689 | \$52,987,607 |
| XXX | Internal Service Fund | | | |
| | Restricted for Future Expenses | \$0 | \$0 | \$0 |
| | Internal Service Fund Total | \$0 | \$0 | \$0 |
| Fund Balance Total | | \$229,009,651 | \$147,184,364 | \$98,951,167 |



ALL FUNDS BUDGET

| Fund Number | Description | Amount |
|------------------------------|---|----------------------|
| 100 | Total General Funds | \$269,247,687 |
| Special Revenue Funds | | |
| 2XX | Other Restricted Grants | \$1,000,000 |
| 202 | Hillsboro Schools Foundation | \$200,000 |
| 203 | Title I Summer Migrant | \$450,000 |
| 204 | Small Grants | \$150,000 |
| 205 | Title VI | \$40,000 |
| 208 | Title IA/Improving America's Schools Act (IASA) | \$4,250,000 |
| 212 | Title IC (Migrant) | \$1,300,000 |
| 213 | Title IC Preschool-Migrant | \$150,000 |
| 217 | Nutrition services - Non Program Food | \$400,000 |
| 218 | Title III | \$485,000 |
| 221 | Title IIA Improve Teacher Quality | \$650,000 |
| 222 | Title I/Perkins Vocational Technology | \$225,000 |
| 225 | Secondary Career Pathways | \$300,000 |
| 226 | My Future My Choice | \$50,000 |
| 227 | Federal COVID Funds- ESSER/ARPA | \$15,000,000 |
| 229 | M99 - Outdoor School | \$1,500,000 |
| 230 | Oregon Health Authority | \$200,000 |
| 231 | IDEA (PL 101-476) | \$3,500,000 |
| 232 | Medicaid Billing Pilot Program | \$200,000 |



| | | |
|-------------------------------------|---|----------------------|
| 233 | Vision Screening Grant | \$22,000 |
| 234 | SPRI | \$1,000 |
| 235 | Regional Autism Services | \$525,000 |
| 235 | Electric School Bus | \$1,500,000 |
| 238 | Extended Assessment | \$15,000 |
| 239 | NWRES D | \$125,000 |
| 240 | Meyer Memorial Grant | \$100,000 |
| 242 | McKinney Vento | \$85,000 |
| 245 | CCD/Teen Mom Grant | \$75,000 |
| 247 | Oregon Department Of Human Services | \$195,000 |
| 250 | City Of Hillsboro | \$1,700,000 |
| 251 | SSA/SIA | \$18,000,000 |
| 254 | Oregon Department Of Education | \$5,000,000 |
| 260 | Summer Learning Grants | \$2,000,000 |
| 261 | Chess For Success | \$15,000 |
| 263 | Coffee Shop | \$75,000 |
| 266 | Energy Trust Incentives | \$30,000 |
| 269 | Medicaid Administration Claiming | \$150,000 |
| 270 | Nike Grant | \$65,000 |
| 271 | Print shop | \$20,000 |
| 272 | LULAC National Education Service Center | \$5,000 |
| 275 | Donations Fund | \$1,000,000 |
| 277 | Nutrition Services Fund | \$10,400,000 |
| 280 | Construction Excise Tax | \$1,500,000 |
| 281 | Facilities Recycled Materials Fund | \$15,000 |
| 282 | Energy Efficient Schools SB 1149 | \$500,000 |
| 283 | Synopsys | \$41,000 |
| 285 | PAX Good Behavior Game Grant | \$60,000 |
| 286 | Intel Foundation Grants | \$65,000 |
| 288 | Kindergarten Partnership Grant | \$300,000 |
| 289 | Pre-School Promise Grant | \$500,000 |
| 292 | Student Body Funds | \$2,980,000 |
| 296 | Foster Care Transportation | \$135,000 |
| 298 | M98 CCR And Drop-Out Prevention | \$6,200,000 |
| 299 | Transportation Equipment Fund | \$1,500,000 |
| Total Special Revenue Funds | | \$84,949,000 |
| Total Debt Service Funds | | \$56,222,254 |
| Total Capital Projects Funds | | \$9,250,000 |
| Total Internal Service Funds | | \$8,500,000 |
| Total Budget For All Funds | | \$428,168,941 |

GENERAL FUND REVENUES

The General Fund is used to account for all transactions related to the District's operations, except those required to be accounted for in other funds. Major revenue sources include local property taxes and the State School Fund.

General Fund expenditures encompass the day-to-day operations of the District, except for those expenditures related to programs funded by federal, state, and local sources for designated purposes, payment of bonded debt, capital facility acquisition and construction, food service, internal services, and trust/agency.

General Fund expenditures are subject to appropriation. Year-end unreserved fund balances are carried forward to the following year as Beginning Fund Balances.

Current Year's Taxes

The current tax levy is one of the main sources of revenue for funding the operation of the Hillsboro School District. It is based on the assessed valuation of all taxable property within the District. It is collected by the County Treasurer and includes current taxes, prior year taxes, and any penalties or interest paid.

The tax amount remains stable due to property tax limitation Ballot Measures 5, 47, and 50. The current rate is \$4.9749 per \$1,000 of assessed value to support the General Fund.

| 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Budget | 2023-24 Proposed |
|----------------|----------------|----------------|----------------|------------------|
| \$78,417,736 | \$82,050,272 | \$85,760,442 | \$88,535,483 | \$93,524,331 |

Interest on Investments

Interest on investments is interest earned from the investment of District revenue. Investment of all funds is the responsibility of the District Financial Officer and follows the District investment policy.

| 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Budget | 2023-24 Proposed |
|----------------|----------------|----------------|----------------|------------------|
| \$952,124 | \$367,489 | \$297,679 | \$500,353 | \$639,744 |

Other Local Revenue

Other local revenue consists of fees, building rentals, rebates, refunds, and gate receipts.

| 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Budget | 2023-24 Proposed |
|----------------|----------------|----------------|----------------|------------------|
| \$1,615,783 | \$1,553,276 | \$2,460,031 | \$1,747,853 | \$2,751,130 |

County School Fund

An act of Congress granted roughly 6.0 percent of acquired state lands for the support of K-12 education. Revenue comes from state leasing rights, unclaimed property, forest management, and gifts. The funds are invested and the earnings are distributed to K-12 districts.

| 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Budget | 2023-24 Proposed |
|----------------|----------------|----------------|----------------|------------------|
| \$382,069 | \$537,151 | \$542,691 | \$496,500 | \$550,000 |

ESD Pass-Through Dollars

The Northwest Regional Education Service District (NWRES D) provides a menu of services for districts to purchase using service credits. Revenue from the state flows through the NWRES D to the individual districts as either service credits to be used for support in special education, curriculum planning, or professional development, or as cash (up to 90.0 percent).

| 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Budget | 2023-24 Proposed |
|----------------|----------------|----------------|----------------|------------------|
| \$3,197,681 | \$3,592,811 | \$3,592,812 | \$3,956,207 | \$4,632,718 |

Other Intermediate Sources

Other sources comprise revenue from Washington County Heavy Equipment Rental Tax (HERT) turnover.

| 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Budget | 2023-24 Proposed |
|----------------|----------------|----------------|----------------|------------------|
| \$0 | \$118,447 | \$73,193 | \$0 | \$73,193 |

State Sources

State sources make up approximately 58.3 percent of all revenue received in the General Fund. The State School Fund, Common School Fund, state timber taxes, and transportation reimbursement comprise state sources. The Oregon Department of Education is required to provide districts with estimates of State School Support in March of each year. The current estimate is based on a \$9.6 billion K-12 allocation for the 2021-23 biennium.

| 2019-20 Actual | 2020-21 Actual | 2020-21 Actual | 2022-23 Budget | 2023-24 Proposed |
|----------------|----------------|----------------|----------------|------------------|
| \$140,781,871 | \$139,852,283 | \$145,150,323 | \$150,089,995 | \$154,252,132 |

Other Sources

Other sources comprise revenue from transfers and the sale of District assets.

| 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Budget | 2023-24 Proposed |
|----------------|----------------|----------------|----------------|------------------|
| \$41 | \$130,969 | \$259,378 | \$0 | \$0 |

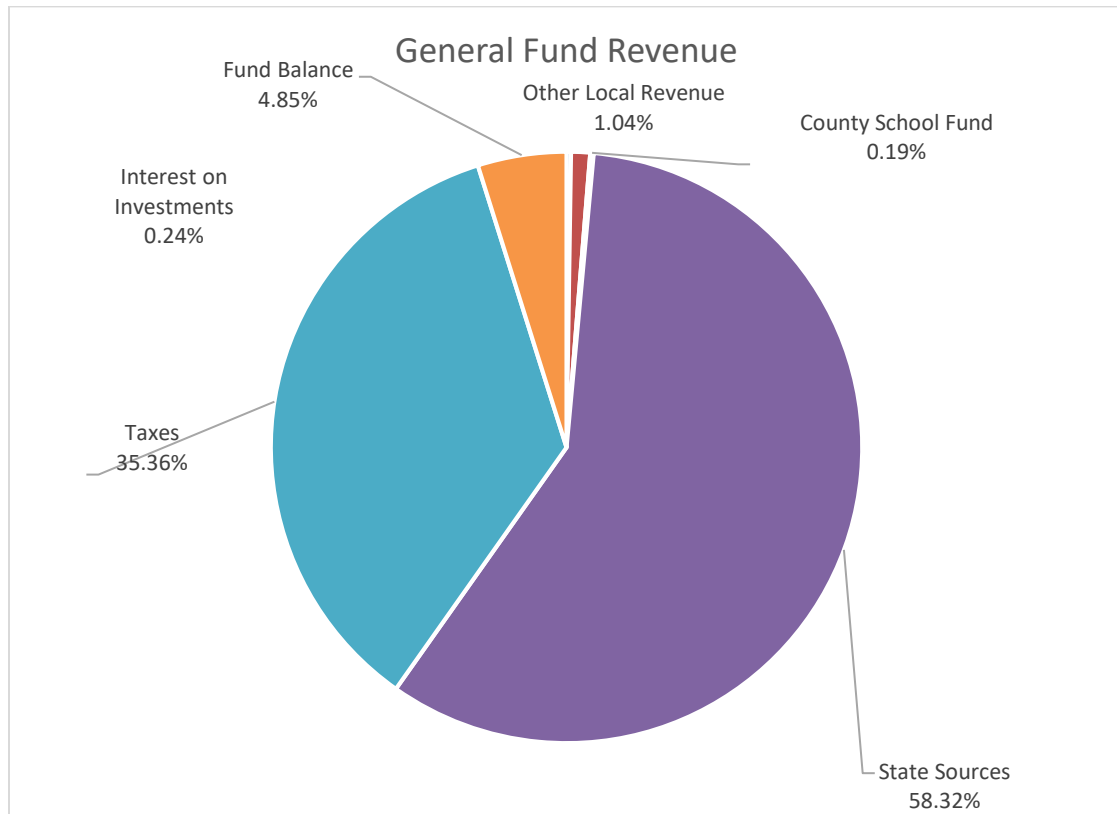
Beginning Fund Balance

The Beginning Fund balance is rolled over from the Ending Fund balance of the prior year, and is used to provide revenue until tax revenues are received in November.

| 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Budget | 2023-24 Proposed |
|----------------|----------------|----------------|----------------|------------------|
| \$10,090,542 | \$11,973,234 | \$21,194,031 | \$21,194,031 | \$12,824,439 |

Total Revenue

| 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Budget | 2023-24 Proposed |
|----------------|----------------|----------------|----------------|------------------|
| \$235,437,847 | \$240,175,932 | \$259,330,580 | \$266,520,422 | \$269,247,687 |



BEGINNING FUND BALANCE AND FINANCIAL STABILITY

With the uncertainty in state funding, an important element in maintaining sustainability from one year to another is the Beginning Fund balance. The Beginning Fund balance is used to maintain a positive cash flow until tax revenues are received in November, and to smooth out unexpected shortages of revenues.

The District is targeting an unassigned Fund Balance of 4.0 percent for 2023-24. The budget includes \$12,824,439 as the Beginning Fund balance, which is a decrease of \$8.4 million from the 2022-23 adopted budget beginning fund balance. The Unassigned balance of \$10.4 million represents 4.0 percent of the total General Fund Expenditures which is a target of the Budget Committee. The Assigned portions represent insurance pool balances for Hillsboro Education Association members and Hillsboro Classified United members.

Notable Revenue Changes between budget years:

- Object 1980 Fees Charged to Grants – the indirect rate of 3.75 percent will be charged to major grant programs to cover operational overhead incurred for program activities.
- Object 3101 State School Fund – the amount is based on \$10.3 billion state school fund allocations by the legislative session for the 2023-25. Actual revenue is based on a per-student formula and changes with number and types of students.
- Object 5400 Fund Balance has been decreased by use of general funds in 2022-23 for eligible operating expenditures.

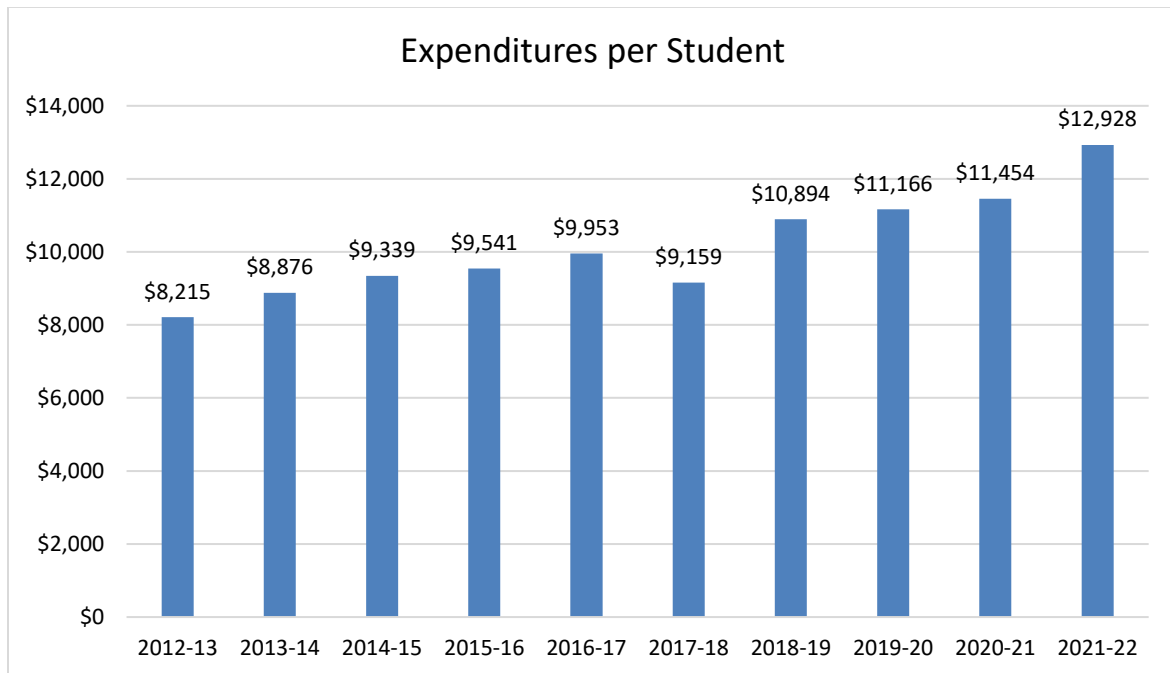




| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED |
|---------------------------------------|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 100.0000.1111 | CURRENT YEAR PROPERTY TAX | \$77,694,670 | \$81,370,081 | \$84,924,233 | \$87,576,984 | \$92,577,662 |
| 100.0000.1112 | PRIOR YEAR PROPERTY TAX | \$633,052 | \$624,398 | \$784,360 | \$875,770 | \$887,970 |
| 100.0000.1113 | COUNTY TAX SALES/BACK TAX | \$0 | \$0 | \$0 | \$14,065 | \$0 |
| 100.0000.1114 | PAYMENTS IN LIEU OF PR TX | \$13,536 | \$13,665 | \$11,464 | \$18,486 | \$12,979 |
| 100.0000.1190 | PENALTIES & INTEREST ON TAX | \$76,478 | \$42,128 | \$40,385 | \$50,178 | \$45,720 |
| 100.0000.1312 | NON-RESIDENT TUITION | \$577 | \$0 | \$0 | \$0 | \$0 |
| 100.0000.1411 | TRANSP FEES FROM INDIVID | \$12,562 | \$1,782 | \$4,137 | \$110,990 | \$3,778 |
| 100.0000.1512 | INTEREST ON LGIP | \$952,114 | \$367,489 | \$290,175 | \$500,000 | \$639,744 |
| 100.0000.1513 | INTEREST ON BANK ACCOUNTS | \$10 | \$0 | \$7,504 | \$353 | \$0 |
| 100.0000.1710 | GATE RECEIPTS | \$57,501 | \$4,424 | \$69,737 | \$78,876 | \$92,532 |
| 100.0000.1742 | STUDENT TOWEL FEES | \$0 | \$0 | \$0 | \$1,668 | \$0 |
| 100.0000.1744 | STUDENT PARTICIPATION FEES | \$348,640 | \$46,997 | \$199,063 | \$416,236 | \$233,534 |
| 100.0000.1910 | RENTAL/BLDG USAGE | \$188,858 | \$116,528 | \$216,803 | \$298,503 | \$279,987 |
| 100.0000.1920 | CONTRIBUTIONS/DONATIONS | \$0 | \$2,859 | \$4,350 | \$53,045 | \$4,925 |
| 100.0000.1940 | SRVC PROVIDED TO OTHER LEA | \$0 | \$177,006 | \$0 | \$0 | \$0 |
| 100.0000.1960 | RECOVERY PRIOR YEAR EXP | \$24,314 | (\$17,266) | \$13,452 | \$36,640 | \$5,349 |
| 100.0000.1975 | REBATE | \$131,475 | \$18,979 | \$46,325 | \$136,987 | \$57,499 |
| 100.0000.1980 | FEES CHARGED TO GRANTS | \$461,201 | \$823,141 | \$1,397,185 | \$500,000 | \$1,497,344 |
| 100.0000.1990 | MISCELLANEOUS REVENUE | \$267,299 | \$293,986 | \$155,323 | \$30,863 | \$175,841 |
| 100.0000.1992 | REBATE/INCENTIVE | \$10,269 | \$80 | \$235 | \$0 | \$234 |
| 100.0000.1993 | REIMBURSE/EXPENSE | \$94,500 | \$83,803 | \$353,421 | \$9,041 | \$400,107 |
| 100.0000.1995 | PRINTING REVENUE | \$0 | \$0 | \$0 | \$48,481 | \$0 |
| 100.0000.1998 | REIMBRSM -MODIFIED WORKER | \$18,587 | \$957 | \$0 | \$26,523 | \$0 |
| TOTAL LOCAL REVENUE | | \$80,985,643 | \$83,971,037 | \$88,518,152 | \$90,783,689 | \$96,915,205 |
| 100.0000.2101 | COUNTY SCHOOL FUND | \$382,069 | \$537,151 | \$542,691 | \$496,500 | \$550,000 |
| 100.0000.2103 | ESD PASS THROUGH | \$3,197,681 | \$3,592,811 | \$3,592,812 | \$3,956,207 | \$4,632,718 |
| 100.0000.2199 | OTHER INTERM SRCS | \$0 | \$118,447 | \$73,193 | \$0 | \$73,193 |
| TOTAL INTERMEDIATE SOURCES | | \$3,579,750 | \$4,248,409 | \$4,208,696 | \$4,452,707 | \$5,255,911 |
| 100.0000.3101 | STATE SCH FUND | \$126,666,824 | \$126,021,741 | \$131,512,786 | \$132,928,331 | \$138,020,000 |
| 100.0000.3103 | COMMON SCHOOL FUND | \$2,012,688 | \$2,223,747 | \$2,249,342 | \$2,423,122 | \$2,578,948 |
| 100.0000.3104 | STATE TIMBER REVENUE | \$852,363 | \$1,070,795 | \$848,145 | \$1,000,000 | \$850,000 |
| 100.0000.3105 | SSF TRANSPORTATION | \$11,199,996 | \$10,536,000 | \$10,540,050 | \$12,238,542 | \$11,303,184 |
| 100.0000.3199 | OTHER UNRESTRICTED GRANTS | \$0 | \$0 | \$0 | \$1,500,000 | \$1,500,000 |
| 100.0000.3200 | RESTRICTED GRANTS IN AID | \$50,000 | \$0 | \$0 | \$0 | \$0 |
| TOTAL STATE SOURCES | | \$140,781,871 | \$139,852,283 | \$145,150,323 | \$150,089,995 | \$154,252,132 |
| 100.0000.5200 | TRANSFERS | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL TRANSFERS | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 100.0000.5300 | COMPENSATION/LOSS | \$41 | \$130,969 | \$259,378 | \$0 | \$0 |
| TOTAL COMPENSATION/LOSS ASSETS | | \$41 | \$130,969 | \$259,378 | \$0 | \$0 |
| TOTAL BEGINNING FUND BALANCE | | \$10,090,542 | \$11,973,234 | \$21,194,031 | \$21,194,031 | \$12,824,439 |
| TOTAL REVENUE | | \$235,437,847 | \$240,175,932 | \$259,330,580 | \$266,520,422 | \$269,247,687 |

GENERAL FUND EXPENDITURES

Each year, the Oregon Department of Education (ODE) calculates the spending per student for the General Fund, based on actual data compiled from District audits reported to ODE.



At the end of the 2021-22 fiscal year, the average operational cost of educating a student in the Hillsboro School District was \$12,670. This figure is determined by dividing total General Fund expenditures for 2021-22, \$237,332,337, by our total Average Daily Membership (ADM) of 18,358 ($\$237,332,337 / 18,358 = \$12,928$). The breakdown of the \$12,928 is as follows:

Instruction (\$6,187 per student). Staffing, materials, and supplies for classroom instruction, alternative education, ESL, Youth Corrections program, summer school, and Talented and Gifted (TAG) program.

Special Education (\$2,115 per student). This staffing, materials and supplies for students with disabilities in less restrictive programs, and students with disabilities in restrictive programs is in addition to the general "Instruction" amount per student.

Student Services (\$426 per student). Staffing and office supplies for attendance, guidance, health services, media services, assessment, testing, and instructional staff development.

Central Services (\$450 per student). Expenditures related to the Board of Directors, Superintendent, Business Office, Print Shop, and Human Resources.

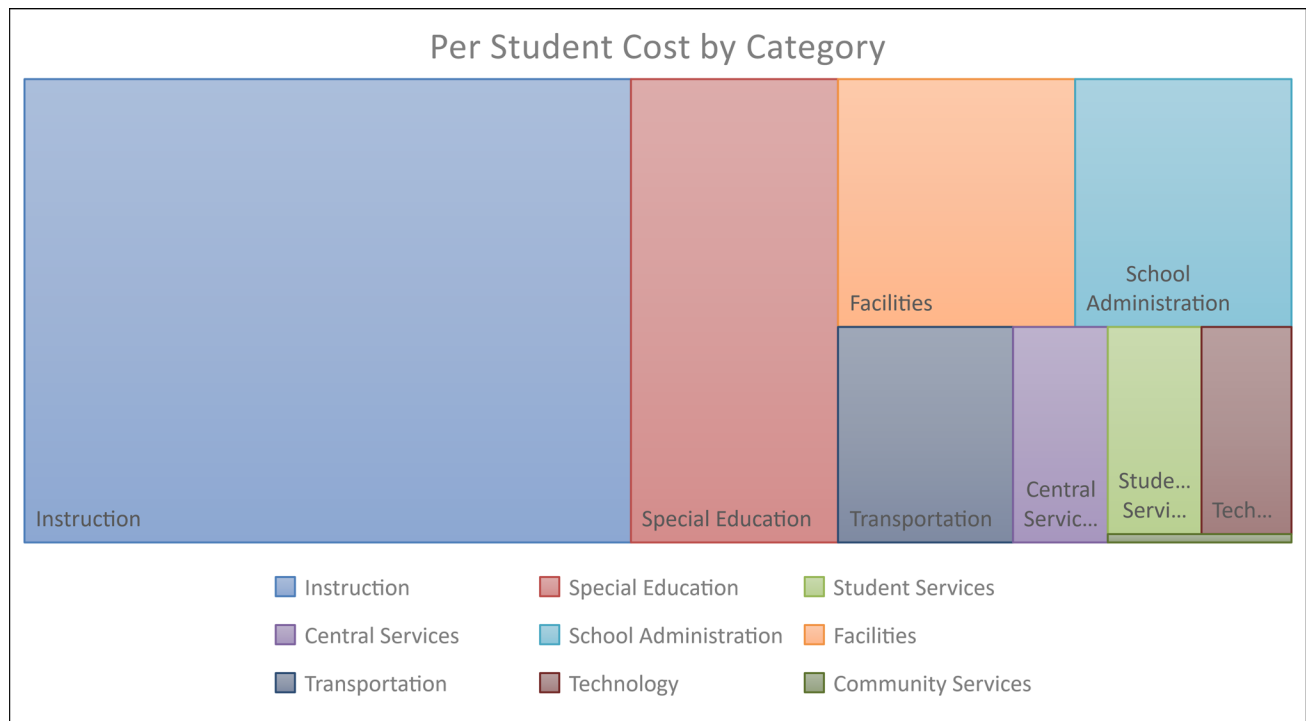
School Administration (\$1,180 per student). Principals, assistant principals, teachers on special assignment (TOSAs), supplies, materials, purchased administrative services, and support at each campus.

Facilities (\$1,294 per student). Personnel and supplies for custodial and maintenance services, plus major maintenance projects district wide.

Transportation (\$830 per student). Transportation costs for home-to-school, special education, and athletic/activity events. 70.0 percent of eligible transportation costs are reimbursed by the state.

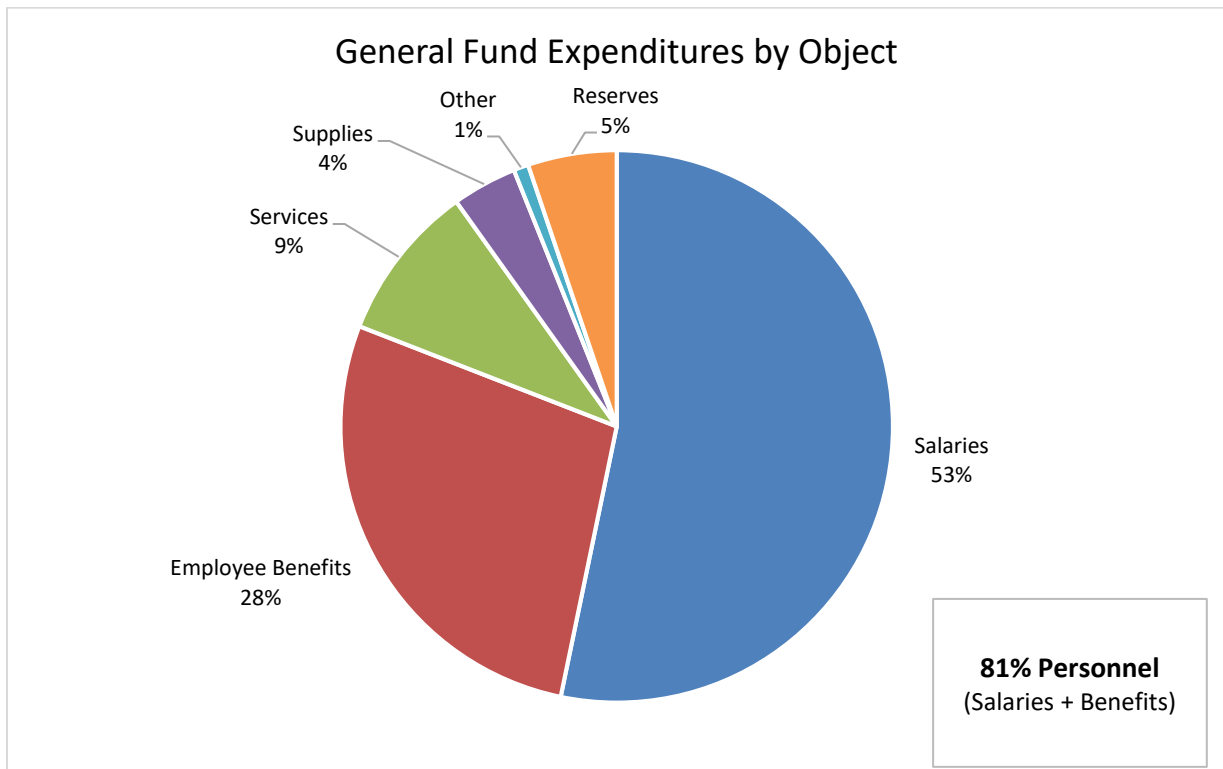
Technology (\$411 per student). Staffing and new technology for classroom instruction.

Community Service (\$35 per student). Personnel and supplies used to perform a variety of community services, primarily the Office of Hispanic Outreach.



GENERAL FUND BUDGET BY OBJECT SUMMARY

| Object | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Budget | 2023-24 Proposed | Increase/Decrease from Prior Year |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------------------------|
| Salaries | \$121,414,657 | \$119,921,188 | \$133,231,917 | \$136,225,114 | \$143,161,616 | 5.09% |
| Benefits | \$72,727,769 | \$71,289,823 | \$68,729,931 | \$73,440,829 | \$74,343,028 | 1.23% |
| Purchased Services | \$20,940,507 | \$16,779,446 | \$23,585,778 | \$24,893,206 | \$24,802,522 | -0.36% |
| Supplies and Materials | \$6,169,632 | \$8,954,654 | \$9,419,439 | \$8,791,983 | \$10,200,496 | 16.02% |
| Capital Expenditures | \$166,790 | \$263,680 | \$191,111 | \$0 | \$418,902 | 0.00% |
| Other | \$2,045,258 | \$1,773,110 | \$2,174,161 | \$1,830,036 | \$2,345,316 | 28.16% |
| Transfers | \$0 | \$0 | \$0 | \$8,500,000 | \$0 | 0.00% |
| Reserves | \$11,973,234 | \$21,194,031 | \$21,998,243 | \$12,839,254 | \$13,975,807 | 8.85% |
| Total | \$235,437,847 | \$240,175,932 | \$259,330,580 | \$266,520,422 | \$269,247,687 | 1.02% |



GENERAL FUND EXPENDITURES BY OBJECT

| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED | 2023-24 FTE |
|-----------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| 100.0000.0111 | REG LICENSED SALARIES | \$75,253,325 | \$76,745,479 | \$81,223,244 | \$79,687,122 | \$86,002,642 | 927.3 |
| 100.0000.0112 | REG CLASSIFIED SALARIES | \$29,504,610 | \$28,002,491 | \$31,134,665 | \$36,985,828 | \$33,071,915 | 693.2 |
| 100.0000.0113 | REG ADMIN SALARIES | \$8,000,473 | \$8,684,980 | \$10,274,527 | \$9,752,863 | \$11,687,243 | 62.1 |
| 100.0000.0114 | REG SUPERVISORY SALARIES | \$2,123,400 | \$2,287,491 | \$2,765,518 | \$2,449,083 | \$3,228,301 | 27.5 |
| 100.0000.0116 | EARLY RETIREMENT STIPEND | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0 |
| 100.0000.0121 | SUBSTITUTES-LICENSED | \$84,035 | \$78,043 | \$305,817 | \$161,898 | \$343,788 | 0.0 |
| 100.0000.0122 | SUBSTITUTES-CLASSIFIED | \$66,774 | \$103,378 | \$112,155 | \$48,326 | \$123,999 | 0.0 |
| 100.0000.0123 | CERTIFIED TEMPORARY WAGE | \$289,205 | \$73,951 | \$249,647 | \$122,626 | \$378,463 | 0.0 |
| 100.0000.0124 | TEMPORARY-CLASSIFIED | \$1,454,191 | \$164,636 | \$883,648 | \$1,096,772 | \$977,389 | 0.0 |
| 100.0000.0126 | SUBSTITUTES-ADMIN | \$0 | \$1,025 | \$0 | \$0 | \$0 | 0.0 |
| 100.0000.0130 | ADDITIONAL SALARIES | \$0 | \$12,852 | \$10,247 | \$6,513 | \$13,640 | 0.0 |
| 100.0000.0131 | EXTENDED CONTRACT | \$939,105 | \$959,073 | \$1,690,837 | \$1,490,474 | \$2,196,261 | 0.0 |
| 100.0000.0132 | DEPT COORDINATOR STIPEND | \$1,249,840 | \$1,312,620 | \$1,304,837 | \$1,155,176 | \$1,598,195 | 0.0 |
| 100.0000.0133 | ATHLETIC COACHING PAY | \$724,529 | \$774,264 | \$854,029 | \$847,265 | \$938,683 | 0.0 |
| 100.0000.0134 | ADVISOR PAY | \$193,772 | \$157,414 | \$211,453 | \$212,591 | \$227,261 | 0.0 |
| 100.0000.0135 | STUDENT SUPERVISION PAY | \$72,989 | \$0 | \$91,124 | \$98,164 | \$94,938 | 0.0 |
| 100.0000.0136 | ATHLETIC/ACTIVITY PAY | \$120,840 | \$71,523 | \$247,666 | \$153,456 | \$332,515 | 0.0 |
| 100.0000.0138 | EXTRA DUTY STIPEND | \$0 | \$0 | \$48,346 | \$0 | \$0 | 0.0 |
| 100.0000.0139 | OVERTIME SALARIES | \$578,103 | \$194,185 | \$1,036,912 | \$1,034,017 | \$1,113,846 | 0.0 |
| 100.0000.0140 | OTHER TIME | \$722,592 | \$274,136 | \$784,884 | \$887,967 | \$830,816 | 0.0 |
| 100.0000.0144 | STUDENT WAGES | \$36,874 | \$23,647 | \$2,361 | \$34,973 | \$1,721 | 0.0 |
| TOTAL SALARIES | | \$121,414,657 | \$119,921,188 | \$133,231,917 | \$136,225,114 | \$143,161,616 | 1,710.1 |
| 100.0000.0200 | EMPLOYEE BENEFITS | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0 |
| 100.0000.0211 | PERS EMPLOYER CONTRBUTN | \$8,779,557 | \$8,428,111 | \$6,547,130 | \$8,734,744 | \$8,491,934 | 0.0 |
| 100.0000.0212 | PERS-EMPLOYEE PICKUP | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0 |
| 100.0000.0213 | PERS UAL BOND 2005 | \$8,561,352 | \$8,857,921 | \$8,808,455 | \$8,255,904 | \$8,701,575 | 0.0 |
| 100.0000.0214 | PERS UAL BOND 2015 | \$2,355,831 | \$2,279,097 | \$2,394,247 | \$2,327,928 | \$2,453,594 | 0.0 |
| 100.0000.0216 | PERS EMPLOYER-TIER III | \$13,009,696 | \$13,211,075 | \$12,614,853 | \$11,886,364 | \$12,780,868 | 0.0 |
| 100.0000.0218 | PERS- PRIOR PERIOD REC | \$58,148 | \$0 | \$6,490 | \$0 | \$3,758 | 0.0 |
| 100.0000.0220 | SOCIAL SECURITY ADMIN | \$9,181,884 | \$9,129,135 | \$10,134,173 | \$10,421,221 | \$11,272,464 | 0.0 |
| 100.0000.0231 | WORKERS' COMPENSATION | \$744,845 | \$666,607 | \$569,742 | \$681,126 | \$635,640 | 0.0 |
| 100.0000.0232 | UNEMPLOYMENT COMPENSTN | \$120,266 | \$119,485 | \$133,133 | \$136,225 | \$148,392 | 0.0 |
| 100.0000.0240 | POST EMPLOYMENT BENEFIT | \$802 | \$0 | \$0 | \$0 | \$0 | 0.0 |
| 100.0000.0241 | DISABILITY INSURANCE | \$470,439 | \$456,397 | \$449,759 | \$524,377 | \$543,684 | 0.0 |
| 100.0000.0242 | MEDICAL INSURANCE | \$23,769,154 | \$22,598,465 | \$21,371,838 | \$24,599,015 | \$23,046,202 | 0.0 |
| 100.0000.0243 | LIFE INSURANCE | \$106,076 | \$100,389 | \$89,084 | \$90,000 | \$90,070 | 0.0 |
| 100.0000.0244 | EMPLOYEE ASSISTANCE | \$24,967 | \$20,506 | \$23,311 | \$25,918 | \$25,120 | 0.0 |



| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED | 2023-24 FTE |
|-----------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| 100.0000.0245 | TRAVEL ALLOWANCE | \$117,170 | \$120,857 | \$134,920 | \$100,000 | \$152,447 | 0.0 |
| 100.0000.0246 | DENTAL INSURANCE | \$2,923,546 | \$2,767,707 | \$2,676,788 | \$2,866,135 | \$2,931,579 | 0.0 |
| 100.0000.0247 | EMPLOYER PROVIDED TSA | \$36,250 | \$78,791 | \$99,918 | \$38,809 | \$114,520 | 0.0 |
| 100.0000.0248 | VISION INSURANCE | \$690,363 | \$649,034 | \$611,599 | \$150,000 | \$709,007 | 0.0 |
| 100.0000.0249 | TUITION REIMBURSEMENT | \$317,233 | \$246,140 | \$385,083 | \$500,000 | \$352,495 | 0.0 |
| 100.0000.0251 | ADMIN FLEX BENEFIT | \$1,393,680 | \$1,492,600 | \$1,608,408 | \$1,794,992 | \$1,774,144 | 0.0 |
| 100.0000.0252 | DOMESTIC PARTNER TAXABLE | \$0 | \$0 | \$79 | \$193,071 | \$85 | 0.0 |
| 100.0000.0254 | COMMUNICATIONS STIPEND | \$66,510 | \$67,506 | \$70,921 | \$75,000 | \$75,450 | 0.0 |
| 100.0000.0255 | CLASSIFIED PROF IMPR | \$0 | \$0 | \$0 | \$40,000 | \$40,000 | 0.0 |
| TOTAL BENEFITS | | \$72,727,769 | \$71,289,823 | \$68,729,931 | \$73,440,829 | \$74,343,028 | 0.0 |
| 100.0000.0310 | INSTRUCTION SERVICES | \$132,800 | \$121,874 | \$100,950 | \$73,017 | \$202,237 | 0.0 |
| 100.0000.0311 | INSTRUCTION SERVICES | \$112,595 | \$15,104 | \$142,477 | \$30,803 | \$155,107 | 0.0 |
| 100.0000.0312 | INSTR PROG IMPROVEMENT | \$42,376 | \$13,139 | \$28,365 | \$218,342 | \$32,536 | 0.0 |
| 100.0000.0313 | STUDENT SERVICES | \$1,470,155 | \$1,229,108 | \$1,973,580 | \$1,611,634 | \$2,494,095 | 0.0 |
| 100.0000.0318 | PROF IMPRV/NON INSTRUCT | \$4,113 | \$2,610 | \$9,803 | \$3,097 | \$14,556 | 0.0 |
| 100.0000.0319 | OTHER PROF & TECH INSTRNL | \$390,428 | \$141,795 | \$276,317 | \$525,024 | \$348,961 | 0.0 |
| 100.0000.0320 | PROPERTY SERVICES | \$4,081 | \$314 | \$3,761 | \$5,356 | \$4,314 | 0.0 |
| 100.0000.0321 | CUSTODIAL SERVICES | \$0 | \$0 | \$105 | \$0 | \$105 | 0.0 |
| 100.0000.0322 | REPAIR & MAINTENANCE | \$1,887,406 | \$1,191,619 | \$2,347,434 | \$591,209 | \$1,199,415 | 0.0 |
| 100.0000.0323 | LAUNDRY & DRY CLEANING | \$267,760 | \$244,917 | \$238,988 | \$296,334 | \$215,450 | 0.0 |
| 100.0000.0324 | RENTAL EXPENSE | \$361,532 | \$450,472 | \$654,860 | \$669,813 | \$1,060,268 | 0.0 |
| 100.0000.0325 | ELECTRICITY | \$2,458,984 | \$2,317,439 | \$3,147,710 | \$3,527,291 | \$3,267,010 | 0.0 |
| 100.0000.0326 | HEATING FUEL | \$547,544 | \$584,600 | \$768,519 | \$757,950 | \$670,238 | 0.0 |
| 100.0000.0327 | WATER & SEWAGE | \$1,567,889 | \$1,767,240 | \$1,948,795 | \$1,960,791 | \$2,325,453 | 0.0 |
| 100.0000.0328 | GARBAGE | \$339,604 | \$273,079 | \$441,050 | \$557,283 | \$534,911 | 0.0 |
| 100.0000.0329 | OTHER PROPERTY SERVICES | \$16,132 | \$17,392 | \$16,101 | \$18,884 | \$8,648 | 0.0 |
| 100.0000.0330 | STUDENT TRANSPORTATION | \$30 | \$0 | \$0 | \$338 | \$0 | 0.0 |
| 100.0000.0331 | REIMBURSABLE STUDNT TRAN | (\$40,669) | (\$28,430) | \$237,547 | (\$241,680) | \$316,386 | 0.0 |
| 100.0000.0332 | NONREIMB STUDENT TRANS | \$93,383 | \$60,625 | \$101,236 | \$161,396 | \$105,303 | 0.0 |
| 100.0000.0340 | TRAVEL | \$280,009 | \$131,089 | \$334,358 | \$617,320 | \$412,918 | 0.0 |
| 100.0000.0342 | TRAVEL – IN DISTRICT | \$0 | \$0 | \$0 | \$2,180 | \$0 | 0.0 |
| 100.0000.0343 | STUDENT OUT OF DIST TRANS | \$2,941 | \$0 | \$0 | \$8,653 | \$0 | 0.0 |
| 100.0000.0351 | TELEPHONE | \$626,595 | \$814,866 | \$477,374 | \$635,056 | \$547,568 | 0.0 |
| 100.0000.0353 | POSTAGE | \$174,558 | \$212,067 | \$183,464 | \$145,079 | \$165,407 | 0.0 |
| 100.0000.0354 | ADVERTISING | \$7,132 | \$7,957 | \$19,310 | \$6,656 | \$31,263 | 0.0 |
| 100.0000.0355 | PRINTING AND BINDING | \$138,893 | \$41,413 | \$109,251 | \$36,745 | \$26,682 | 0.0 |
| 100.0000.0360 | CHARTER SCHOOL PAYMENTS | \$1,609,547 | \$1,788,418 | \$2,061,161 | \$1,659,431 | \$2,279,072 | 0.0 |
| 100.0000.0371 | TUITION TO PUBLIC SCHOOLS | \$150,515 | \$250,070 | \$448,233 | \$275,033 | \$522,780 | 0.0 |
| 100.0000.0372 | TUITION OUT OF STATE | \$146,898 | \$0 | \$0 | \$0 | \$0 | 0.0 |
| 100.0000.0373 | TUITION TO PRIVATE SCHOOL | \$588,186 | \$0 | \$45,000 | \$17,878 | \$126,914 | 0.0 |
| 100.0000.0374 | OTHER TUITION PAYMENTS | \$252,041 | \$203,939 | (\$500) | \$923,963 | (\$962) | 0.0 |



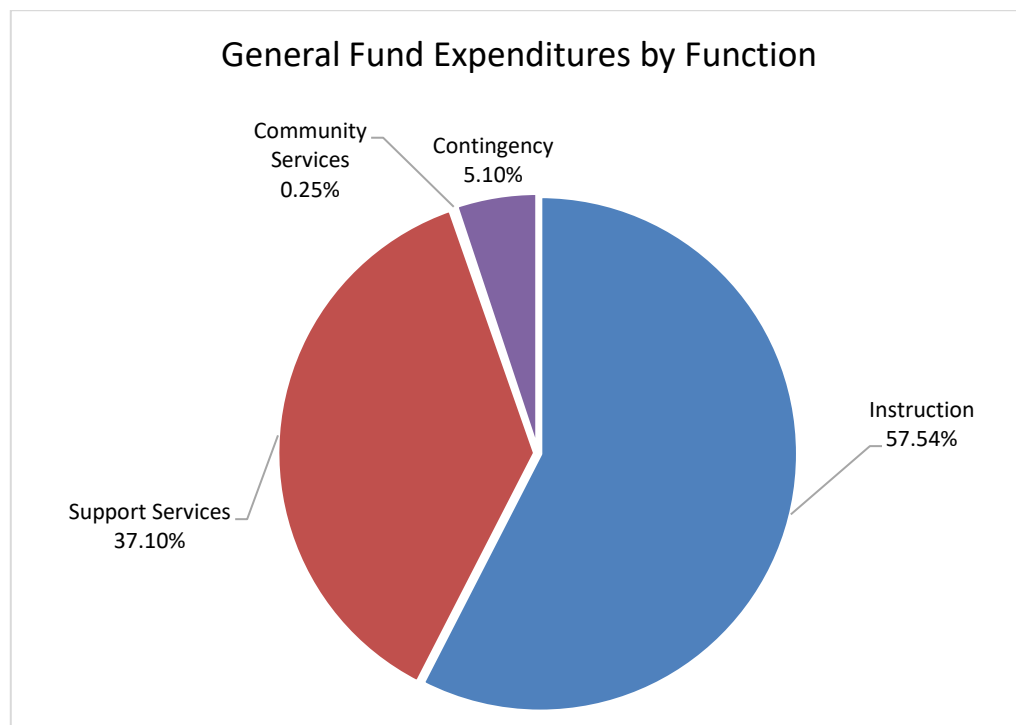
| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED | 2023-24 FTE |
|---------------------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| 100.0000.0380 | NON-INSTRUCT PROF SERV | \$56,000 | \$5,929 | \$289,476 | \$267,730 | \$332,041 | 0.0 |
| 100.0000.0381 | AUDIT SERVICES | \$72,094 | \$50,100 | \$55,600 | \$44,800 | \$116,495 | 0.0 |
| 100.0000.0382 | LEGAL SERVICES | \$0 | \$60,821 | \$104,235 | \$148,096 | \$117,043 | 0.0 |
| 100.0000.0383 | ARCHITECT/ENGINEER SVCS | \$0 | \$0 | \$0 | \$10,278 | \$0 | 0.0 |
| 100.0000.0384 | NEGOTIATION SERVICES | \$8,197 | \$0 | \$0 | \$0 | \$0 | 0.0 |
| 100.0000.0385 | MANAGEMENT SERVICES | \$9,695 | \$7,500 | \$673 | \$0 | \$673 | 0.0 |
| 100.0000.0388 | ELECTION SERVICES | \$0 | \$41,180 | \$0 | \$43,028 | \$0 | 0.0 |
| 100.0000.0390 | OTHER PROF & TECH SRV | \$1,688,028 | \$2,085,860 | \$822,166 | \$2,071,188 | \$82,642 | 0.0 |
| 100.0000.0391 | SUBSTITUTE – LICENSED | \$2,466,159 | \$1,673,139 | \$3,391,112 | \$3,636,493 | \$3,889,745 | 0.0 |
| 100.0000.0392 | BANK SERVICE FEE | \$7,581 | \$42,924 | \$35,739 | \$1,849 | \$18,194 | 0.0 |
| 100.0000.0399 | SUBSTITUTE – CLASSIFIED | \$2,999,295 | \$959,277 | \$2,771,528 | \$3,574,868 | \$3,179,054 | 0.0 |
| TOTAL PURCHASED SERVICES | | \$20,940,507 | \$16,779,446 | \$23,585,778 | \$24,893,206 | \$24,802,522 | 0.0 |
| 100.0000.0410 | SUPPLIES AND MATERIALS | \$2,063,370 | \$3,008,640 | \$3,331,850 | \$3,226,049 | \$3,245,827 | 0.0 |
| 100.0000.0412 | CUSTODIAL SUPPLIES | \$500,095 | \$1,055,988 | \$923,541 | \$555,137 | \$900,055 | 0.0 |
| 100.0000.0413 | FOOD SUPPLIES | \$108 | \$0 | \$0 | \$0 | \$0 | 0.0 |
| 100.0000.0417 | MAINTENANCE SUPPLIES | \$227,500 | \$197,058 | \$279,249 | \$319,395 | \$312,581 | 0.0 |
| 100.0000.0418 | GASOLINE AND OIL | \$631,801 | \$305,895 | \$1,060,811 | \$1,167,373 | \$1,048,653 | 0.0 |
| 100.0000.0419 | TIRES | \$25,608 | \$13,585 | \$50,936 | \$84,662 | \$64,929 | 0.0 |
| 100.0000.0420 | TEXTBOOKS | \$243,918 | \$41,152 | \$171,054 | \$351,931 | \$337,473 | 0.0 |
| 100.0000.0430 | LIBRARY BOOKS | \$31,131 | \$58,785 | \$31,122 | \$51,741 | \$40,568 | 0.0 |
| 100.0000.0440 | PERIODICAL SUBSCRIPTIONS | \$31,419 | \$12,346 | \$24,972 | \$67,354 | \$36,767 | 0.0 |
| 100.0000.0450 | FOOD | \$225 | \$0 | \$0 | \$106 | \$0 | 0.0 |
| 100.0000.0460 | NON-CONSUMABLE ITEMS | \$551,617 | \$434,590 | \$559,331 | \$610,412 | \$626,095 | 0.0 |
| 100.0000.0470 | COMPUTER SOFTWARE | \$1,459,937 | \$1,425,205 | \$2,439,765 | \$1,712,492 | \$2,878,093 | 0.0 |
| 100.0000.0480 | COMPUTER HARDWARE | \$402,903 | \$2,401,410 | \$546,808 | \$645,331 | \$709,455 | 0.0 |
| TOTAL SUPPLIES & MATERIALS | | \$6,169,632 | \$8,954,654 | \$9,419,439 | \$8,791,983 | \$10,200,496 | 0.0 |
| 100.0000.0520 | BUILDING ACQUISITIONS | \$0 | \$113,011 | \$0 | \$0 | \$0 | 0.0 |
| 100.0000.0530 | IMPROVEMENTS TO BUILDING | \$13,219 | \$41,408 | \$50,392 | \$0 | \$30,551 | 0.0 |
| 100.0000.0540 | CAPITAL EQUIPMENT | \$109,557 | \$40,368 | \$134,719 | \$0 | \$388,351 | 0.0 |
| 100.0000.0542 | REPLACEMENT EQUIPMENT | \$17,992 | \$0 | \$6,000 | \$0 | \$0 | 0.0 |
| 100.0000.0550 | CAPITAL TECHNOLOGY | \$26,022 | \$68,893 | \$0 | \$0 | \$0 | 0.0 |
| TOTAL CAPITAL EQUIPMENT | | \$166,790 | \$263,680 | \$191,111 | \$0 | \$418,902 | 0.0 |

| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED | 2023-24 FTE |
|----------------------------|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| 100.0000.0600 | OTHER EXPENDITURES | \$0 | \$1,079 | \$0 | \$0 | \$0 | 0.0 |
| 100.0000.0610 | REDEMPTION OF PRINCIPAL | \$789 | \$0 | \$0 | \$0 | \$0 | 0.0 |
| 100.0000.0621 | INTEREST | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0 |
| 100.0000.0630 | BAD DEBT WRITE-OFF | \$217,477 | \$32,749 | \$5,090 | \$0 | \$0 | 0.0 |
| 100.0000.0635 | RECOVER PRIOR YR EXPENSE | \$0 | \$0 | \$150,089 | \$0 | \$0 | 0.0 |
| 100.0000.0640 | DUES & FEES | \$432,178 | \$285,576 | \$317,100 | \$416,266 | \$387,536 | 0.0 |
| 100.0000.0650 | INSURANCE AND JUDGMENTS | \$0 | \$0 | \$10,678 | \$0 | \$0 | 0.0 |
| 100.0000.0651 | LIABILITY INSURANCE | \$349,255 | \$448,174 | \$544,592 | \$324,191 | \$522,849 | 0.0 |
| 100.0000.0652 | FIDELITY BOND PREMIUMS | \$100 | \$0 | \$0 | \$256 | \$236,045 | 0.0 |
| 100.0000.0653 | PROPERTY & CASULTY INS | \$849,519 | \$904,704 | \$1,041,141 | \$1,050,280 | \$1,090,154 | 0.0 |
| 100.0000.0655 | JUDGEMENTS & SETTLEMNTS | \$182,016 | \$70,000 | \$69,536 | \$5,120 | \$71,638 | 0.0 |
| 100.0000.0670 | TAXES & LICENSES | \$13,924 | \$30,828 | \$35,935 | \$33,923 | \$37,094 | 0.0 |
| TOTAL DUES AND FEES | | \$2,045,258 | \$1,773,110 | \$2,174,161 | \$1,830,036 | \$2,345,316 | 0.0 |
| 100.0000.0790 | TRANSFER- INTRNL SRVC FND | \$0 | \$0 | \$0 | \$8,500,000 | \$0 | 0.0 |
| TOTAL TRANSFERS | | \$0 | \$0 | \$0 | \$8,500,000 | \$0 | 0.0 |
| 100.0000.0810 | PLANNED RESERVE | \$0 | \$0 | \$0 | \$1,000,000 | \$1,526,161 | 0.0 |
| 100.0000.0815 | INS POOL- CLASSIFIED | \$0 | \$0 | \$0 | \$572,804 | \$1,000,000 | 0.0 |
| 100.0000.0816 | INS POOL- LICENSED | \$0 | \$0 | \$0 | \$1,010,573 | \$1,000,000 | 0.0 |
| 100.0000.0820 | RESERVED FOR NEXT YEAR | \$11,973,234 | \$21,194,031 | \$21,998,243 | \$10,255,877 | \$10,449,646 | 0.0 |
| TOTAL EXPENDITURES | | \$235,437,847 | \$240,175,932 | \$259,330,580 | \$266,520,422 | \$269,247,687 | 1,710.1 |



GENERAL FUND BUDGET BY FUNCTION SUMMARY

| Function | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Budget | 2023-24 Proposed | Increase/Decrease from Prior Year |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------------------------|
| Instruction | \$136,391,847 | \$135,977,449 | \$143,913,186 | \$152,245,961 | \$148,925,330 | -2.18% |
| Support Services | \$86,452,847 | \$82,529,615 | \$92,784,813 | \$92,403,560 | \$96,016,281 | 3.91% |
| Community Services | \$619,919 | \$474,837 | \$634,338 | \$531,647 | \$656,430 | 23.47% |
| Transfers | \$0 | \$0 | \$0 | \$8,500,000 | \$0 | -100.0% |
| Contingency | \$0 | \$0 | \$0 | \$2,583,377 | \$13,200,000 | 410.96% |
| Reserves | \$11,973,234 | \$21,194,031 | \$21,998,243 | \$10,255,877 | \$10,449,646 | 1.89% |
| Total | \$235,437,847 | \$240,175,932 | \$259,330,580 | \$266,520,422 | \$269,247,687 | 1.02% |



GENERAL FUND EXPENDITURES BY FUNCTION

| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED | 2023-24 FTE |
|-------------------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| 100.1111.0000 | PRIMARY EDUCATION | \$51,511,257 | \$49,403,362 | \$50,872,346 | \$55,314,042 | \$52,644,105 | 406.5 |
| 100.1113.0000 | ELEMENTARY EXTRACURRIC | \$132,517 | \$26,838 | \$307,061 | \$30,049 | \$317,755 | 0.0 |
| 100.1121.0000 | MIDDLE SCHOOL PROGRAMS | \$11,153,498 | \$11,298,375 | \$12,063,680 | \$12,650,126 | \$12,483,828 | 91.1 |
| 100.1122.0000 | MIDDLE SCHL EXTRACURRIC | \$99,263 | \$46,650 | \$97,375 | \$52,232 | \$100,766 | 0.0 |
| 100.1131.0000 | HIGH SCHOOL PROGRAMS | \$23,796,976 | \$24,242,989 | \$25,692,757 | \$27,143,450 | \$26,587,573 | 176.5 |
| 100.1132.0000 | HIGH SCHOOL EXTRACURRIC | \$2,806,833 | \$2,549,530 | \$2,796,399 | \$2,854,559 | \$2,893,791 | 7.7 |
| 100.1133.0000 | SATURDAY SCHOOL-HS | \$6,526 | \$495 | \$8,261 | \$554 | \$8,549 | 0.0 |
| 100.1140.0000 | PRE-KINDERGARTEN PROG | \$0 | \$0 | \$14,500 | \$0 | \$15,005 | 0.0 |
| 100.1210.0000 | TALENTED AND GIFTED | \$423,333 | \$469,116 | \$482,512 | \$525,242 | \$499,317 | 2.3 |
| 100.1220.0000 | RESTRICTIVE PROG-SP PROG | \$846,391 | \$707,859 | \$481,130 | \$792,548 | \$497,887 | 0.0 |
| 100.1221.0000 | LEARNING CNTRS-STRUCTUR | \$11,036,312 | \$10,340,355 | \$10,021,817 | \$11,577,488 | \$10,370,852 | 132.8 |
| 100.1223.0000 | COMMUNITY TRANSITION | \$1,811,224 | \$1,969,377 | \$1,907,866 | \$2,204,996 | \$1,974,312 | 23.0 |
| 100.1224.0000 | LIFE SKILLS WITH NURSING | \$1,660,128 | \$1,618,277 | \$1,906,958 | \$1,811,890 | \$1,973,373 | 13.7 |
| 100.1225.0000 | OUT OF DISTRICT PROGRAMS | \$880,690 | \$709,968 | \$922,415 | \$794,909 | \$954,540 | 0.0 |
| 100.1226.0000 | HOME INSTRUCTION | \$248,504 | \$210,180 | \$342,210 | \$235,328 | \$354,128 | 1.0 |
| 100.1227.0000 | EXTENDED SCHOOL YR | \$95,947 | \$60,650 | \$12,404 | \$67,906 | \$12,836 | 0.0 |
| 100.1250.0000 | LESS RESTRICTIVE PROGRMS | \$12,747,278 | \$13,177,892 | \$13,998,017 | \$14,754,512 | \$14,485,534 | 148.6 |
| 100.1272.0000 | TITLE I | \$0 | \$175 | \$7,280 | \$196 | \$7,534 | 0.0 |
| 100.1280.0000 | ALTERNATIVE EDUCATION | \$1,603,273 | \$1,280,213 | \$1,382,667 | \$1,433,379 | \$1,430,822 | 10.8 |
| 100.1288.0000 | CHARTER SCHOOLS | \$1,647,630 | \$1,826,518 | \$2,096,203 | \$2,045,045 | \$2,169,209 | 0.0 |
| 100.1289.0000 | OPTIONS PROGRAMS | \$741,074 | \$805,345 | \$1,132,371 | \$901,697 | \$1,171,809 | 0.8 |
| 100.1291.0000 | ENGLISH 2ND LANGUAG PROG | \$12,127,066 | \$14,494,098 | \$16,218,854 | \$16,228,189 | \$16,783,717 | 96.0 |
| 100.1292.0000 | TEEN PARENT PROGRAMS | \$599,655 | \$396,760 | \$338,766 | \$444,229 | \$350,564 | 4.0 |
| 100.1293.0000 | MIGRANT EDUCATION | \$0 | \$0 | \$0 | \$0 | \$222,048 | 0.0 |
| 100.1294.0000 | YOUTH CORRECTN EDUCATN | \$216,200 | \$207,779 | \$214,575 | \$232,638 | \$217,245 | 1.0 |
| 100.1296.0000 | ACADEMIC INTERVENTIONS | \$200,272 | \$134,648 | \$209,934 | \$150,757 | \$398,231 | 1.3 |
| 100.1400.0000 | SUMMER SCHOOL PROGRAMS | \$0 | \$0 | \$384,828 | \$0 | \$0 | 0.0 |
| TOTAL INSTRUCTIONAL SERVICES | | \$136,391,847 | \$135,977,449 | \$143,913,186 | \$152,245,961 | \$148,925,330 | 1,117.1 |
| 100.2110.0000 | ATTENDANC & SOCL WRK SVC | \$126,202 | \$435,212 | \$21,246 | \$487,281 | \$21,986 | 3.9 |
| 100.2112.0000 | ATTENDANCE SERVICES | \$448,810 | \$489,716 | \$422,627 | \$548,306 | \$437,346 | 5.6 |
| 100.2115.0000 | STUDENT SAFETY | \$1,073,696 | \$660,941 | \$1,374,132 | \$740,017 | \$1,421,990 | 6.4 |
| 100.2116.0000 | BEHAVIORIAL SERVICES | \$968,385 | \$103,472 | \$4,455 | \$115,851 | \$4,610 | 0.0 |
| 100.2118.0000 | LIMITED STUDENT SUPPORT | \$3,407,672 | \$253,414 | \$1,463,887 | \$283,733 | \$1,514,871 | 0.0 |
| 100.2122.0000 | COUNSELING SERVICES | \$6,074,352 | \$5,476,365 | \$5,433,628 | \$6,131,564 | \$5,622,868 | 43.3 |
| 100.2126.0000 | PLACEMENT SERVICES | \$107,960 | \$1,354 | \$3,076 | \$1,516 | \$3,183 | 3.3 |
| 100.2130.0000 | HEALTH SERVICES | \$112,598 | \$87,389 | \$138,740 | \$97,845 | \$143,572 | 0.6 |



| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED | 2023-24 FTE |
|-------------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| 100.2132.0000 | MEDICAL SERVICES | \$208,467 | \$189,181 | \$119,922 | \$211,814 | \$124,099 | 0.0 |
| 100.2134.0000 | NURSE SERVICES | \$994,479 | \$1,097,722 | \$1,500,211 | \$1,229,055 | \$1,552,460 | 6.8 |
| 100.2139.0000 | OTHER HEALTH SERVICES | \$459,763 | \$442,059 | \$573,281 | \$494,948 | \$593,247 | 3.8 |
| 100.2140.0000 | PSYCHOLOGICAL SERVICES | \$1,054,718 | \$354,481 | \$479,740 | \$396,892 | \$496,448 | 8.0 |
| 100.2150.0000 | SPEECH & AUDIO SERVICES | \$3,839,260 | \$4,146,544 | \$4,237,111 | \$4,642,640 | \$4,384,679 | 27.5 |
| 100.2160.0000 | STUDENT TREATMNT CENTER | \$113,746 | \$75,373 | \$84,651 | \$84,391 | \$87,599 | 0.0 |
| 100.2190.0000 | STUDENT SERVICES DIRECTR | \$301,912 | \$312,181 | \$433,249 | \$349,531 | \$448,338 | 0.0 |
| 100.2210.0000 | IMPROVEMNT OF INSTRCTN | \$417,052 | \$365,845 | \$537,816 | \$409,615 | \$556,547 | 1.0 |
| 100.2211.0000 | SERVICE AREA DIRECTION | \$696 | \$3,533 | \$0 | \$3,956 | \$0 | 0.0 |
| 100.2213.0000 | CURRICULUM DEVELOPMENT | \$448,678 | \$172,722 | \$74,065 | 193,386 | \$76,645 | 0.0 |
| 100.2219.0000 | OTHER IMPRO OV INST | \$848 | \$0 | \$53,779 | \$0 | \$55,652 | 0.0 |
| 100.2220.0000 | EDUCATIONAL MEDIA SVCS | \$2,164 | \$0 | \$11,546 | \$0 | \$11,948 | 0.0 |
| 100.2222.0000 | LIBRARY MEDIA CENTER | \$1,111,529 | \$870,618 | \$958,643 | \$974,780 | \$992,030 | 15.0 |
| 100.2223.0000 | MULTIMEDIA SERVICES | \$1,264 | \$440 | \$2,733 | \$493 | \$2,828 | 0.0 |
| 100.2230.0000 | ASSESSMENT & TESTING | \$366,872 | \$220,225 | \$326,032 | \$246,573 | \$337,387 | 0.0 |
| 100.2240.0000 | INSTRUCTNL STAFF DEVELOP | \$1,374,293 | \$1,191,983 | \$1,782,789 | \$1,334,593 | \$1,844,879 | 1.8 |
| 100.2310.0000 | BOARD OF EDUCATION | \$216,654 | \$220,412 | \$202,284 | \$246,782 | \$209,329 | 1.0 |
| 100.2321.0000 | OFFICE OF SUPERINTENDENT | \$560,193 | \$581,577 | \$617,648 | \$651,158 | \$639,159 | 2.0 |
| 100.2410.0000 | OFFICE OF THE PRINCIPAL | \$15,242,725 | \$15,818,513 | \$17,531,092 | \$17,711,060 | \$18,141,657 | 103.1 |
| 100.2490.0000 | OTHER ADMINISTRATION | \$2,441,857 | \$2,339,093 | \$3,323,918 | \$2,618,945 | \$3,439,682 | 13.7 |
| 100.2510.0000 | DIRECTOR BUSINESS SVC | \$1,471,203 | \$1,319,770 | \$1,199,427 | \$1,477,669 | \$1,241,200 | 7.1 |
| 100.2520.0000 | FISCAL SERVICES | \$603,001 | \$907,410 | (\$257,417) | \$1,015,973 | (\$266,382) | 0.0 |
| 100.2524.0000 | PAYROLL SERVICES | \$371,863 | \$394,256 | \$433,945 | \$441,425 | \$449,058 | 4.5 |
| 100.2525.0000 | FINANCIAL ACCOUNTING | \$259,437 | \$278,270 | \$303,459 | \$311,563 | \$314,028 | 2.9 |
| 100.2527.0000 | PROPERTY ACCOUNTING | \$0 | \$7,925 | \$8,114 | \$8,873 | \$8,397 | 0.0 |
| 100.2528.0000 | RISK MANAGEMENT SERVICES | \$1,005,655 | \$1,087,651 | \$300,839 | \$1,217,780 | \$311,316 | 1.0 |
| 100.2529.0000 | OTHER FISCAL SERVICES | \$51,331 | \$74,315 | \$57,095 | \$83,206 | \$59,083 | 1.0 |
| 100.2540.0000 | FACILITIES MAINTENANCE | \$17,978,406 | \$18,727,482 | \$23,452,087 | \$20,968,061 | \$24,268,866 | 114.0 |
| 100.2545.0000 | HVAC SERVICES | \$314,227 | \$328,651 | \$0 | \$367,972 | \$0 | 0.0 |
| 100.2546.0000 | SECURITY SERVICES | \$0 | \$0 | \$309,561 | \$0 | \$320,342 | 3.4 |
| 100.2550.0000 | STUDENT TRANSPORTATION | \$15,058,841 | \$11,816,937 | \$15,233,401 | \$13,230,731 | \$15,763,943 | 166.0 |
| 100.2573.0000 | WAREHOUSE/DISTRIBUTION | \$22,720 | \$22,177 | \$0 | \$24,830 | \$0 | 0.5 |
| 100.2574.0000 | PRINTING SERVICES | \$129,465 | \$406,937 | \$238,255 | \$455,623 | \$246,553 | 3.9 |
| 100.2610.0000 | DIRECTOR/CENTRAL SUPPORT | \$0 | \$218,251 | \$0 | \$244,362 | \$0 | 0.0 |
| 100.2620.0000 | PLANNING & DEVELPMNT SVC | \$1,070,397 | \$686,554 | \$0 | \$768,693 | \$0 | 3.9 |
| 100.2630.0000 | COMMUNITY RELATIONS | \$0 | \$0 | \$708,133 | \$0 | \$732,796 | 0.0 |
| 100.2640.0000 | STAFF SERVICES | \$1,754,767 | \$2,126,870 | \$2,369,671 | \$2,381,332 | \$2,452,201 | 12.2 |
| 100.2642.0000 | RECRUITMENT & PLACEMENT | \$81,202 | \$129,812 | \$107,166 | \$145,343 | \$110,898 | 0.0 |
| 100.2660.0000 | TECHNOLOGY SERVICES | \$4,761,736 | \$8,033,933 | \$6,570,436 | \$8,995,123 | \$6,799,268 | 21.8 |
| 100.2670.0000 | RECORDS MANAGEMENT | \$41,751 | \$52,049 | \$38,340 | \$58,276 | \$39,675 | 0.0 |
| TOTAL SUPPORT SERVICES | | \$86,452,847 | \$82,529,615 | \$92,784,813 | \$92,403,560 | \$96,016,281 | 589.0 |

| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED | 2023-24 FTE |
|--|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| 100.3100.0000 | FOOD SERVICES | \$0 | \$50 | \$0 | \$0 | \$0 | 0.0 |
| 100.3300.0000 | OTHER COMMUNITY SRVCS | \$619,919 | \$412,144 | \$632,715 | \$531,647 | \$656,430 | 4.0 |
| 100.3500.0000 | CUSTODY-CARE CHILD SRVC | \$0 | \$62,643 | \$1,623 | \$0 | \$0 | 0.0 |
| TOTAL ENTERPRISE AND COMMUNITY SERVICES | | \$619,919 | \$474,837 | \$634,338 | \$531,647 | \$656,430 | 4.0 |
| 100.4150.0000 | BUILDING IMPROVEMENTS | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0 |
| TOTAL BUILDING IMPROVEMENTS | | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0 |
| 100.5110.0000 | LONG TERM DEBT SERVICE | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0 |
| TOTAL DEBT SERVICE | | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0 |
| 100.5200.0000 | TRANSFER TO PERS RESERVE | \$0 | \$0 | \$0 | \$8,500,000 | \$0 | 0.0 |
| TOTAL TRANSFERS | | \$0 | \$0 | \$0 | \$8,500,000 | \$0 | 0.0 |
| 100.6110.0000 | OP CONTINGENCY/ ASSIGNED | \$0 | \$0 | \$0 | \$2,583,377 | \$13,200,000 | 0.0 |
| 100.7000.0000 | UNAPPROPRIATED END BAL | \$11,973,234 | \$21,194,031 | \$21,998,243 | \$10,255,877 | \$10,449,646 | 0.0 |
| TOTAL EXPENDITURES | | \$235,437,847 | \$240,175,932 | \$259,330,580 | \$266,520,422 | \$269,247,687 | 1,710.1 |

GENERAL FUND THREE YEAR FORECAST

| | 2023-24 Proposed | 2024-25 ¹ Forecasted | 2025-26 Forecasted | 2026-27 Forecasted |
|------------------------------|----------------------|------------------------------------|-----------------------|-----------------------|
| Revenue | | | | |
| 1000 Local Revenue | \$96,915,205 | \$102,985,959 | \$108,941,751 | \$116,056,738 |
| 2000 Intermediate Revenue | \$5,255,911 | \$6,108,487 | \$7,103,156 | \$8,263,811 |
| 3000 State Revenue | \$154,252,132 | \$160,936,326 | \$164,937,429 | \$169,079,101 |
| 5000 Other Revenue | \$12,824,439 | \$13,975,805 | \$14,283,168 | \$13,810,620 |
| Total Revenue | \$269,247,687 | \$284,006,577 | \$295,265,504 | \$307,210,270 |
| Expenditures | | | | |
| 100 Salaries | \$143,161,616 | \$152,301,655 | \$158,393,721 | \$164,729,470 |
| 200 Associated Payroll Costs | \$74,343,028 | \$77,991,172 | \$81,109,219 | \$84,351,988 |
| 300 Purchased Services | \$24,802,522 | \$26,218,262 | \$27,266,993 | \$28,357,672 |
| 400 Supplies & Materials | \$10,200,496 | \$10,326,879 | \$10,736,479 | \$11,162,357 |
| 500 Capital Equipment | \$418,902 | \$427,674 | \$444,780 | \$462,572 |
| 600 Other Expenditures | \$2,345,316 | \$2,457,767 | \$3,503,692 | \$3,857,800 |
| 700 Transfers | \$0 | \$0 | \$0 | \$0 |
| 800 Reserves | \$13,975,807 | \$14,283,168 | \$13,810,620 | \$14,288,411 |
| Total Expenditures | \$269,247,687 | \$284,006,577 | \$295,265,504 | \$307,210,270 |

¹ Assumes that the 2023-25 biennial funding for the State School Fund is a minimum of \$10.3 billion, the statewide current service level as determined by the Oregon Association of School Business Officials, Oregon School Board Association, and the Coalition of School Administrators.

BUDGET FUNCTION DESCRIPTIONS

According to the [Oregon Department of Education Program and Accounting Manual](#), the “Function” is the second dimension of numbers in the standardized account code. Budget expenditures are reported by the following dimensions:

Fund: xxx

Function: xxxx

Object: xxx

The “Fund” is the first dimension and represents the type of management accounts represented in the following account detail. The “Function” describes the activity for which a service or material object is acquired and are listed below. The “Object” describes the type of item purchased and the definitions are self-evident. The “Functions” are described in more detail below.

1111 Primary Programs K-6

All regular elementary school instructional programs for kindergarten through third grade. Includes staff, services, teaching supplies, and equipment.

1113 Elementary Extracurricular

Staff stipends for after-school activities.

1121 Middle School Programs

All regular middle school instructional programs. Includes staff, services, teaching supplies, and equipment.

1122 Middle School Extracurricular

Advisor stipends and supplies for extracurricular activities.

1131 High School Programs

All regular high school instruction programs. Includes staff, services, teaching supplies, and equipment.

1132 High School Extracurricular

Extracurricular activities and athletics. Includes staff, coaches, advisors, services, supplies, and dues.

1133 Saturday School – High School

Extended contract time to staff high school Saturday school programs

1140 Pre-Kindergarten Programs

Includes staff, services, teaching supplies, and equipment for pre-kindergarten programs.

1210 Talented and Gifted (TAG) Programs

TAG program services and supplies.

- 1220 Restrictive Programs for Students with Disabilities**
Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting.
- 1221 Learning Centers – Structured and Intensive**
Learning experiences for students with disabilities who spend one-half or more of their time in a restricted setting, such as Life Skills Centers or Social Communications Centers. This includes staff, services, and teaching supplies.
- 1223 Community Transition Centers**
Learning experiences for students with disabilities who are 16 years of age or older, and who spend a portion of their school day in a community-based program, such as Portland Community College.
- 1224 Life Skills with Nursing**
Learning experiences for students with disabilities who work primarily on functional skills and who receive nursing services, such as health impaired classrooms.
- 1225 Out-of-District Programs**
Programs for students placed outside District schools, such as ESD programs or private schools.
- 1226 Home Instruction**
Home tutoring services for students who are temporarily unable to attend school due to disability, illness, injury, or for an alternative placement.
- 1227 Extended School Year**
Learning experiences for students with disabilities who show significant regression during non-instructional periods, and do not recoup the skills within a reasonable time. Students receive extended opportunities, such as summer school.
- 1250 Less-Restrictive Programs for Students with Disabilities**
Special learning experiences outside the regular classroom for students with disabilities. Students spend certain periods of the school day in this program to receive remedial instruction in specific subject areas or other remedial activities. Includes staff, services, and teaching supplies.
- 1272 Title IA/D**
Title I instructional activities. Includes staff and teaching supplies.
- 1280 Alternative Education**
Alternative programs outside the regular school setting for students. Includes alternative middle school, alternative high school, and other alternative programs.
- 1288 Charter Schools**
Payments made to City View Charter School, a District-sponsored charter school.

- 1289 Other Alternative Programs**
District non-traditional instructional programs, including the Hillsboro Online Academy.
- 1290 Designated Programs**
Special learning experiences for other students with special needs.
- 1291 English Language Learner (ELL) Programs**
ELL programs include staff, services, and teaching supplies.
- 1292 Teen Parent Program**
The Teen Parent program, for pregnant or parenting students, includes staff, services, and teaching supplies.
- 1293 Migrant Education**
The migration education instructional program is designed to meet the needs of migrant students, including staff, services, supplies, and transportation.
- 1294 Youth Corrections Education**
Instructional programs delivered to youths in detention.
- 1295 Indian Education Program**
Instructional programs designed to meet the needs of culturally relevant curriculum about Oregon Native Americans.
- 1296 Academic Interventions**
Instructional programs delivered to youths in support of academic interventions.
- 1400 Summer School Programs**
Summer school for students includes staff and material operating costs.
- 1495 Identification and Recruitment – Migrant Summer School**
Includes staff and material costs to identify and recruit children identified as “Migrant” for the Migrant Summer Program.
- 2110 Attendance and Social Work Services**
Activities designed to improve student attendance at school. This includes contract services with Youth Contact to provide intervention and counseling services.
- 2112 Attendance Services**
Attendance record keeping.
- 2115 Student Safety**
Crossing guards and all activities associated with services to enhance student and campus safety.

- 2116 Behavioral Services**
Student Success Coaches and all activities associated with services.
- 2117 Identification and Recruitment of Migrant Children**
Includes staff and material costs to identify and recruit children identified as “Migrant.”
- 2118 Limited Student Support**
Includes staff and sub costs to support students in need of additional assistance.
- 2119 Other Attendance and Social Services**
Services other than attendance services, social work services, and student safety.
- 2120 Guidance Services**
Activities of counseling students and parents.
- 2122 Counseling Services**
Includes staff, services, and materials.
- 2126 Placement Services**
Career placement assistance for students.
- 2130 Health Services**
Includes the cost of consultants, training, and services related to special health needs.
- 2132 Medical Services**
Activities related to student physical and mental health, including such activities as screening, health examinations, emergency injury and illness care, and communication with parents and medical officials. Includes staff, services, and supplies.
- 2134 Nurse Services**
Nursing activities that are not instruction, such as health inspection, treatment of minor injuries, and referrals for other health services. Includes staff, services, and supplies.
- 2139 Other Health Services**
Health office staff and supplies.
- 2140 Psychological Services**
Includes staff, services, and supplies to provide services for students Districtwide.
- 2150 Speech Pathology and Audiology Services**
Speech therapist program serving students Districtwide.
- 2160 Other Student Treatment Services**
Services such as occupational therapy, physical therapy, and adaptive physical education. Includes staff, services, and supplies.

- 2190 Service Direction, Student Support Services**
Direction and management of student support services (e.g., special education director and at-risk programs).
- 2210 Improvement of Instruction Services**
Activities that assist instructional staff to plan, develop, and evaluate the process of providing learning experiences to students.
- 2211 Improvement of Instruction Services - Service Area Direction**
Activities associated with directing and managing the improvement of instruction services.
- 2213 Curriculum Development**
Includes Administration Center staff and expenses.
- 2219 Other Improvement of Instruction**
Activities associated with directing and managing the improvement of instruction services.
- 2220 Educational Media Services**
Includes staff, services, and supplies for a variety of staff and student media.
- 2222 Library/Media Center**
Includes staff, services, and supplies for school libraries.
- 2223 Multimedia Services**
Includes materials, supplies, and equipment for multimedia services.
- 2230 Assessment and Testing**
Includes staff, services, and materials to provide Districtwide testing and evaluation services to monitor individual and group progress in reaching District and state learning goals and requirements.
- 2240 Instructional Staff Development**
Costs for instructional staff, including educational assistants.
- 2310 Board of Education Services**
Includes expenses for audit, legal services, elections, dues, supplies, professional development, and secretarial staff.
- 2321 Office of the Superintendent**
Includes Administration Center staff and expenses.
- 2410 Office of the Principal Services**
Includes staff, services, and supplies to operate the office at each school.

- 2490 Other Support Services—School Administration**
Includes Administration Center staff and services for grades K-12 school operations.
- 2510 Director of Business Support Services**
Includes Administration Center staff and expenses.
- 2520 Fiscal Services**
Includes activities concerned with the fiscal operations of the District.
- 2524 Payroll Services**
Includes Administration Center staff and expenses.
- 2525 Financial Accounting Services**
Includes Administration Center staff and expenses.
- 2527 Property Accounting Services**
Activities concerned with preparing and maintaining current inventory records of land, buildings, and movable equipment.
- 2528 Risk Management Services**
Includes Administration Center staff and expenses.
- 2529 Other Fiscal Services**
Includes Administration Center staff and expenses.
- 2540 Facilities and Maintenance**
Costs associated with the maintenance and operation of District facilities. Includes custodians, utilities, and maintenance staff.
- 2542 Care and Upkeep of Buildings Services**
Costs associated with keeping a physical plant (facilities) clean and ready for daily use.
- 2545 HVAC Services**
Includes costs associated with the repair, maintenance, and upkeep of District heating, ventilating, and air conditioning (HVAC) equipment.
- 2546 Security Services**
Activities concerned with maintaining security and safety of school property.
- 2550 Student Transportation**
Includes costs for labor, fuel, repairs, etc., to operate the bus fleet and transporting District students. This includes transportation to school, activity trips, field trips, and summer school.

2570 Internal Services

Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.

2573 Warehouse/Distribution

Includes costs of staff for District courier and warehouse services.

2574 Printing Services

Includes costs of staff, supplies, and equipment for the District's print shop, less the portion recouped from charges back to users.

2610 Direction of Central Support Services

Includes Administration Center staff and expenses.

2620 Planning, Research, Development, Evaluation Services, Grant-Writing, and Statistical Services

Includes staff, services, and supplies.

2630 Information Services

Includes writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or the general public through direct mailing, various news media, or personal contact. Includes Administration Center staff and expenses.

2640 Staff Services

Activities concerned with maintaining an efficient staff for the District. Includes such activities as recruiting and placement, staff transfers, health services, and staff accounting. Includes Administration Center staff and expenses.

2642 Recruitment and Placement

Activities concerned with employment and assigning personnel for the District.

2645 Employee Health Services

Activities concerned with medical, dental, and nurse services provided for District employees. Included are physical examinations, referrals, and emergency care.

2660 Technology Services

Districtwide technology, including computing and data processing services, such as networking, and telecommunications costs. Includes staff, equipment, software maintenance fees, repairs, supplies, and capital outlay.

2670 Records Management Services

Districtwide activities concerned with the retention and disposal of District records.

- 2680 Interpretation and Translation Services**
Use for language and interpretation services not related to the acquisition of the English language.
- 2690 Other Support Services – Central Office**
Central Services not classified above.
- 3110 Food Services – Service Area Direction**
Activities of directing and managing the Nutrition Services Program.
- 3120 Food Services – Food Preparation**
Activities related to preparing and serving regular and incidental meals.
- 3130 Food Services – Food Delivery Services**
Activities related to delivering food to the school or District.
- 3300 Community Services**
Activities which are not directly related to the provision of education for pupils in the District.
- 3320 Community Recreation Services**
Activities concerned with providing recreation for the community as a whole.
- 3390 Other Community Services**
Services provided for the community, such as parental involvement and college scholarship expenditures.
- 3500 Custody and Care of Children Services**
Activities pertaining to the provisions of programs for the custodial care of children in residential day schools.
- 4150 Building Acquisition, Construction, and Improvement Services**
Activities related to District property that may be capitalized per Generally Accepted Accounting Principles (GAAP).
- 4180 Other Capital Items**
Activities related to major capital expenditures that are eligible for general obligation bonding like textbooks and technology.
- 5110 Long-Term Debt Service**
Payment for debt retirement exceeding 12 months.
- 5200 Transfer of Funds**
Transactions that withdraw money from one fund and place it in another fund.

6110 Operating Contingency

The portion of the budget not designated for use at this time. This can only be used by Board action for items that could not have been anticipated in the budget (e.g., emergencies).

7000 Unappropriated Ending Fund Balance

Estimate of funds needed to maintain operations of the District from July 1 of the ensuing fiscal year to the time when sufficient new revenues become available to meet cash-flow needs of the fund. No expenditure can be made in the year in which it is budgeted. It is reserved for use in the subsequent year.



SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for proceeds of specific revenues from federal, state, and local sources that are legally restricted to expenditures for specified purposes. The Major Grant Funds are described below.

Title IA – Improving Basic Programs Operated by Local Education Agencies

Title IA is intended to help ensure that all children have the opportunity to obtain a high-quality education and reach proficiency on challenging state academic standards and assessments. Title I-A provides flexible funding that may be used to provide additional instructional staff, professional development, extended-time programs, and other strategies for raising student achievement in high-poverty schools. The program focuses on promoting school wide reform in high-poverty schools and ensuring students' access to evidence-based instructional strategies and challenging academic content.



Title IIA – Supporting Effective Instruction

The purpose of Title II-A is to improve teacher and leader quality and focuses on preparing, training, and recruiting high-quality teachers and principals. The Title II-A program is designed, among other things to provide students from low-income families and minority students with greater access to effective educators. In general, Title II funds can be used to provide supplemental strategies and activities that strengthen the quality and effectiveness of teachers, principals, and other school leaders.

IDEIA – Individuals with Disabilities Education Improvement Act

IDEIA is the Individuals with Disabilities Education Improvement Act. It was passed in 1975 and it describes categories of disabilities that make students likely to get special education and services related to their specific needs.

Measure 98 – High School Success

High School Success is a fund initiated by ballot Measure 98 in November 2016. The spirit of the measure was to provide funding to establish or expand programs in three specific areas: Dropout Prevention, Career & Technical Education, and College Level Education Opportunities. The intent of High School Success is to improve student progress toward graduation beginning with grade 9, increase the graduation rates of high schools, and improve high school graduates' readiness for college and career. The Student Success Act passed by the 2019 legislature provides for "full funding" of High School Success. The

additional funds will be used for eligible services and provide partial funding for the Pathways Center, an expansion of the Oak Street campus.

Student Investment Account

The Student Investment Account is a fund initiated by HB 3427 established in 2019 and funded by the Corporate Activity Tax. The Student Investment Account is established within the Fund for Student Success and consists of moneys transferred to the account from the Fund for Student Success.

The two stated purposes for the funds distributed under the Student Investment Account are to (1) meet students' mental or behavioral health needs, and (2) increase academic achievement for students, including reducing academic disparities for economically disadvantaged students; students from racial or ethnic groups that have historically experienced academic disparities; students with disabilities; students who are English language learners; students who are foster children; students who are homeless; and any other student groups that have historically experienced academic disparities, as determined by the State Board of Education.

In order to satisfy the purpose of the Student Investment Account, funds can be allocated between expanding instructional time, student health and safety, reducing class size and caseloads, and providing a well-rounded education. The District engages with the community, student families and school employees to identify the District's need and investments.

Federal Funds for COVID-19 Relief²

To date, there have been three major rounds of federal funding to relieve the economic, technology, health and safety, and learning losses in K-12 education. The Coronavirus Aid, Relief, and Economic Security Act (CARES, 3/27/20) was made available to the District as two non-completive grants totaling \$2.9 million: one for general response efforts (ESSER I), and the second to support comprehensive distance learning (GEER/CDL). The Consolidated Appropriations Act / Coronavirus Response and Relief Supplemental Appropriations Act (CAA/CRRSAA, 12/27/20) is an \$11.1 million spending and COVID-relief package in the 2021-23 biennium. The American Rescue Plan Act of 2021 provided \$24.9 million and expires September 30, 2024. These three major grants were strategically allocated over a three year period as the District transitioned from crisis response to "Accelerated Learning", then to "Investments" aligned with identified student needs and the Strategic Plan.



These resources will be allocated in a tiered, multi-year spending plan and adjusted as needed to best meet the needs of students for the longest period of time and highest impact:

- Accelerate learning for students assessed below grade level,

² Reference: Oregon Department of Education, Federal COVID-19 Stimulus Resources, <https://www.oregon.gov/ode/schools-and-districts/grants/Pages/CARES-Act-Resources.aspx>

- Extended day academic and engagement opportunities,
- Neighborhood school model (building capacity), and
- Technology, PPE and Equipment.

Nutrition Services

Hillsboro School District's Nutrition Services department provides a supportive role in the education environment by offering nutritionally complete breakfast, lunch, and snacks to District students at a reasonable cost.

During the regular school year the Nutrition Services division operates federally, state and locally funded meal programs that provide breakfast, lunch, various after-school snacks, and after school supper. Meal services are provided to five high schools, four middle schools, twenty-six elementary schools, and five Head Start programs. In the summer months the Summer Food Service Program (SFSP) is sponsored offering meals to eligible in-district learning programs and community feeding at eligible park sites, in cooperation with Hillsboro Parks and Recreation and local area organizations.

Nutrition Services is self-supporting in HSD, drawing funding from local, state and federal sources based on actual program participation. Nutrition Services pays wages and benefits for approximately 120 employees. This includes school-based kitchen workers, warehouse, office, and District maintenance staff. Salary and benefits historically represent approximately 54.0 percent of the department's expenditures.



Food, paper, and chemical supplies average 44.0 percent of Nutrition Services' expenditures. The department funds provide for repair and/or replacement of capital kitchen equipment as well as other professional service needs.

Nutrition Services operates a warehouse and food distribution program that transports food, government commodities, and supplies to all District schools. The department maintains and operates five transport trucks and three vehicles.

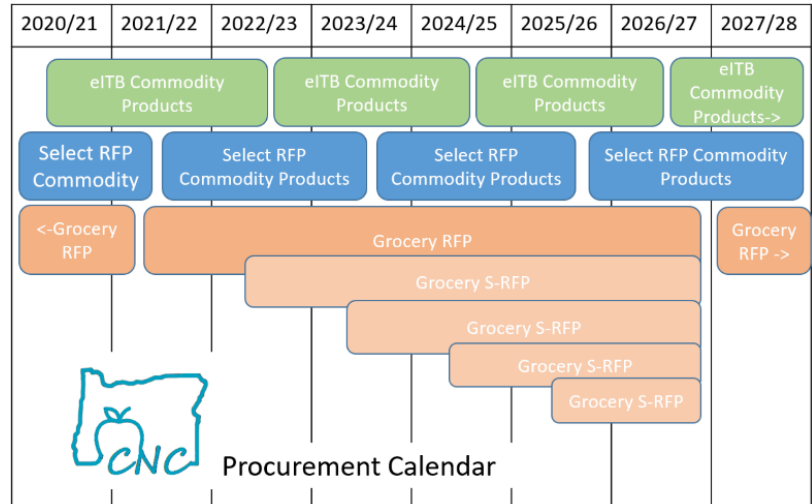
Functions special to HSD are Liberty High School Bakery that supports homemade foods such as breakfast breads, pizzas, and cinnamon rolls. Catering services are based at South Meadows Middle School, and the warehouse supports Districtwide vending machines containing Smart Snack compliant snacks and beverages.

Beginning in the 2020-21 school year the State of Oregon enacted legislative expansion of the free meal eligibility in schools. Increasing the household income limit as well as supplementing revenues for the Community Eligibility Provision, thus promoting more availability and higher participation in school meals. These new provisions are intended to decrease food instability in households throughout Oregon.

During the 2022-23 school year, HSD's percentage of free-and-reduced-price-eligible students totaled 45.0 percent or 9,900 students. Under the Oregon Student Success Act provisions, an additional 914 students are eligible to receive meals at no cost.

An internet payment system for school meals is offered Districtwide, allowing parents to view student account activity and make electronic payments through the service. Payment is not required to view account activity.

HSD's Nutrition Services also co-directs a statewide purchasing cooperative made up of 81 Oregon school districts. The *Oregon Child Nutrition Coalition* (OCNC) combines their purchasing needs to leverage higher volume pricing with manufacturers and suppliers. The current management contract to HSD is annually renewed.



SPECIAL REVENUE FUND REVENUES

| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED |
|-----------------------------|-------------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| 2XX.0000.1130 | CONSTRUCTION EXCISE TAX | \$2,557,115 | \$2,647,792 | \$2,637,674 | \$1,250,000 | \$1,500,000 |
| 2XX.0000.1200 | HOUSING AUTHORITY | \$0 | \$0 | \$199,663 | \$0 | \$0 |
| 2XX.0000.1612 | LUNCH SALES | \$1,218,057 | (\$23,845) | \$38,736 | \$1,500,000 | \$1,500,000 |
| 2XX.0000.1620 | NONREIMB PROGRAM SALES | \$73,977 | \$0 | \$34,426 | \$100,000 | \$100,000 |
| 2XX.0000.1630 | SPECIAL FUNCTIONS | \$189,117 | \$3,698 | \$12,592 | \$50,000 | \$100,000 |
| 2XX.0000.1700 | XTRACURRICULAR ACTIVITIES | \$340,128 | \$25,356 | \$117,563 | \$350,000 | \$125,000 |
| 2XX.0000.1705 | FUNDRAISER SALES | \$313 | \$132 | \$597 | \$0 | \$0 |
| 2XX.0000.1744 | STUDENT PARTICIPATION FEE | \$2,518,190 | \$743,196 | \$2,863,058 | \$2,150,000 | \$2,855,000 |
| 2XX.0000.1745 | STUDENT FEES - OTHER | \$14,410 | \$0 | \$1,521 | \$0 | \$0 |
| 2XX.0000.1750 | VENDING MACHINE | \$44,443 | \$608 | \$68,038 | \$200,000 | \$300,000 |
| 2XX.0000.1800 | COMMUNITY SERVICES ACTIVITIES | \$71,745 | \$0 | \$1,286 | \$0 | \$75,000 |
| 2XX.0000.1910 | BUILDING RENTAL/USAGE | \$60,000 | \$60,000 | \$60,000 | \$200,000 | \$0 |
| 2XX.0000.1920 | DONATION FROM PRIV SOURCE | \$1,264,365 | \$575,581 | \$1,027,610 | \$950,000 | \$1,456,000 |
| 2XX.0000.1960 | RECOVERY PRIOR YEAR | \$135,990 | \$22,172 | \$286,078 | \$100,000 | \$100,000 |
| 2XX.0000.1970 | REBATES | \$0 | \$0 | \$0 | \$0 | \$7,500 |
| 2XX.0000.1974 | ENERGY INCENTIVES | \$11,782 | \$0 | \$7,562 | \$15,000 | \$0 |
| 2XX.0000.1990 | MISCELLANEOUS REVENUE | \$726,932 | \$610,686 | \$489,599 | \$686,000 | \$202,500 |
| LOCAL REVENUE | | \$9,226,564 | \$4,665,376 | \$7,846,003 | \$7,551,000 | \$8,321,000 |
| 2XX.0000.2200 | RESTRICTED REVENUE | \$1,088,276 | \$910,671 | \$1,380,649 | \$1,000,000 | \$1,020,000 |
| 2XX.0000.2212 | PUBLIC PURPOSE CHARGE REV | \$396,947 | \$435,041 | \$498,840 | \$450,000 | \$500,000 |
| INTERMEDIATE SOURCES | | \$1,485,223 | \$1,345,712 | \$1,879,489 | \$1,450,000 | \$1,520,000 |
| 2XX.0000.3102 | SCHOOL SUPPT/LUNCH MATCH | \$81,221 | \$81,221 | \$81,221 | \$85,000 | \$85,000 |
| 2XX.0000.3120 | REDUCED BRKFST/LNCH | \$11,776 | \$0 | \$0 | \$85,000 | \$65,000 |
| 2XX.0000.3122 | OR FREE EXPAND ELIG BKFST | \$0 | \$0 | \$0 | \$85,000 | \$100,000 |
| 2XX.0000.3123 | OR FREE EXPAND ELIG LUNCH | \$43,369 | \$0 | \$0 | \$175,000 | \$450,000 |
| 2XX.0000.3124 | OR CEP SUPPLEMENT BKFST | \$0 | \$0 | \$0 | \$50,000 | \$50,000 |
| 2XX.0000.3125 | ORE CEP SUPPLEMENT LUNCH | \$0 | \$0 | \$0 | \$1,250,000 | \$1,100,000 |
| 2XX.0000.3199 | OTHER UNRESTRICTED GRANTS | \$12,819 | \$35,338 | \$19,109 | \$45,000 | \$85,000 |
| 2XX.0000.3200 | RESTRICTED GRANTS IN AID | \$685,853 | \$1,834,983 | \$5,453,919 | \$6,700,000 | \$2,715,000 |
| 2XX.0000.3222 | SSF TRANSPORTATION EQUIP | \$1,464,000 | \$2,508,933 | \$1,507,658 | \$1,500,000 | \$1,500,000 |
| 2XX.0000.3299 | OTHER RESTRICTED GRANTS | \$3,682,967 | \$10,945,815 | \$22,805,714 | \$21,580,000 | \$28,882,000 |
| STATE SOURCES | | \$5,982,005 | \$15,406,290 | \$29,867,621 | \$31,555,000 | \$35,032,000 |
| 2XX.0000.4100 | UNRESTR DIR FROM FED GOVT | \$12,834 | \$36,327 | \$31,681 | \$35,000 | \$525,000 |
| 2XX.0000.4202 | MEDICAID REIMBURSEMENT | \$26,005 | \$0 | \$18,794 | \$200,000 | \$150,000 |
| 2XX.0000.4500 | RESTR FROM FED THRU STATE | \$818,280 | \$866,045 | \$15,117,177 | \$11,500,000 | \$15,000,000 |
| 2XX.0000.4501 | TITLE I REVENUES | \$4,656,790 | \$2,969,867 | \$33,561 | \$5,820,000 | \$6,150,000 |
| 2XX.0000.4505 | SCHOOL NUTRITION REVENUE | \$5,241,994 | \$6,816,451 | \$9,554,787 | \$6,200,000 | \$6,200,000 |

| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED |
|------------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 2XX.0000.4506 | PERKINS VOC ED REVENUE | \$109,019 | \$156,401 | \$150,976 | \$210,000 | \$225,000 |
| 2XX.0000.4508 | IDEA (PL 101-476) | \$2,395,098 | \$2,427,525 | \$2,572,382 | \$3,205,000 | \$3,500,000 |
| 2XX.0000.4509 | TITLE ID REVENUES | \$30,732 | \$1,785,740 | \$0 | \$650,000 | \$92,000 |
| 2XX.0000.4512 | TITLE II REVENUE | \$383,534 | \$601,216 | \$598,193 | \$307,000 | \$650,000 |
| 2XX.0000.4580 | HOMELESS GRANT | \$49,828 | \$60,664 | \$39,866 | \$70,000 | \$85,000 |
| 2XX.0000.4700 | GRANTS FROM FED THRU OTHR | \$352,483 | \$3,399,768 | \$189,554 | \$494,300 | \$1,500,000 |
| 2XX.0000.4705 | DEPENDT CARE BLOCK GRANT | \$49,754 | \$0 | \$34,531 | \$64,268 | \$0 |
| 2XX.0000.4910 | USDA COMMODITIES | \$562,010 | \$641,416 | \$786,746 | \$685,000 | \$575,000 |
| FEDERAL SOURCES | | \$14,688,361 | \$19,761,420 | \$29,128,248 | \$29,440,568 | \$34,652,000 |
| 2XX.0000.5100 | LONG-TERM DEBT | \$1,200,388 | \$1,237,085 | \$0 | \$1,500,000 | \$0 |
| 2XX.0000.5200 | INTERFUND TRANSFERS | \$0 | \$0 | \$0 | \$400,000 | \$400,000 |
| 2XX.0000.5300 | COMPENSATION/LOSS ASSETS | \$10,312 | \$0 | \$0 | \$15,000 | \$19,000 |
| OTHER SOURCES | | \$1,210,700 | \$1,237,085 | \$0 | \$1,915,000 | \$419,000 |
| 2XX.0000.5400 | BEGINNING FUND BALANCE | \$7,098,095 | \$9,467,040 | \$13,223,960 | \$5,205,000 | \$5,005,000 |
| TOTAL RESOURCES | | \$39,690,948 | \$51,882,923 | \$81,945,321 | \$77,116,568 | \$84,949,000 |



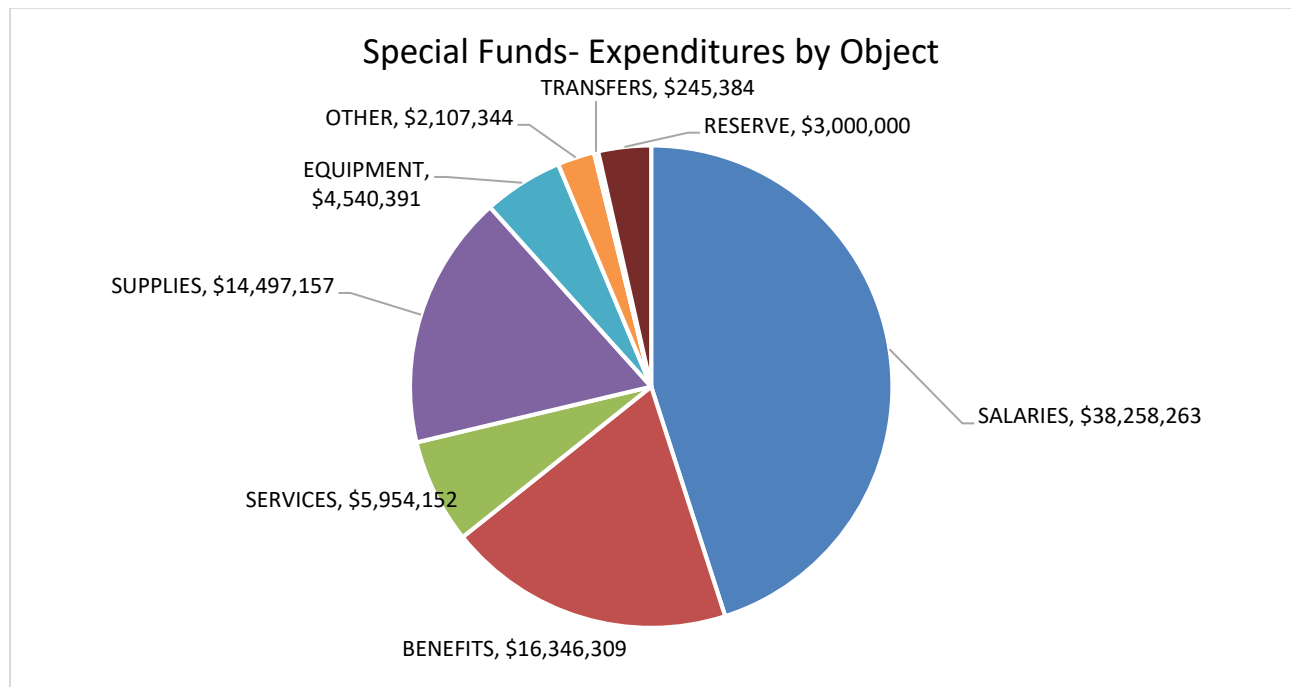
SPECIAL REVENUE FUND EXPENDITURES BY OBJECT

| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED |
|-----------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 2XX.0000.0111 | REG LICENSED SALARIES | \$3,407,443 | \$5,638,751 | \$11,508,090 | \$10,672,796 | \$20,465,286 |
| 2XX.0000.0112 | REG CLASSIFIED SALARIES | \$4,727,002 | \$5,641,011 | \$6,011,225 | \$10,677,073 | \$9,461,648 |
| 2XX.0000.0113 | REG ADMIN SALARIES | \$1,062,593 | \$958,271 | \$1,231,644 | \$1,813,776 | \$2,396,414 |
| 2XX.0000.0114 | REG SUPERVISORY SALARIES | \$192,440 | \$292,016 | \$340,386 | \$552,716 | \$662,134 |
| 2XX.0000.0121 | SUBSTITUTES-LICENSED | \$2,839 | \$847 | \$62,650 | \$1,603 | \$66,480 |
| 2XX.0000.0122 | SUBSTITUTES-CLASSIFIED | \$41,962 | \$3,783 | \$20,865 | \$7,160 | \$22,141 |
| 2XX.0000.0123 | CERTIFIED TEMPORARY WAGE | \$130,085 | \$140,745 | \$1,386,957 | \$266,396 | \$1,471,746 |
| 2XX.0000.0124 | TEMPORARY-CLASSIFIED | \$134,061 | \$139,746 | \$912,391 | \$264,505 | \$968,169 |
| 2XX.0000.0131 | EXTENDED CONTRACT | \$321,574 | \$348,736 | \$2,008,519 | \$660,073 | \$2,131,308 |
| 2XX.0000.0132 | DEPT COORDINATOR STIPEND | \$0 | \$0 | \$16,265 | \$0 | \$7,799 |
| 2XX.0000.0134 | ADVISOR PAY | \$9,775 | \$5,363 | \$7,350 | \$10,151 | \$17,259 |
| 2XX.0000.0135 | STUDENT SUPERVISION PAY | \$0 | \$0 | \$61,589 | \$0 | \$65,354 |
| 2XX.0000.0136 | ATHLETIC/ACTIVITY PAY | \$10,071 | \$0 | \$1,120 | \$0 | \$1,189 |
| 2XX.0000.0138 | EXTRA DUTY STIPEND | \$7,073 | \$7,268 | \$13,856 | \$13,757 | \$14,703 |
| 2XX.0000.0139 | OVERTIME WAGES | \$25,659 | \$10,977 | \$56,420 | \$20,777 | \$59,869 |
| 2XX.0000.0140 | OTHER TIME | \$90,755 | \$38,651 | \$153,246 | \$73,157 | \$162,614 |
| 2XX.0000.0144 | STUDENT WAGES | \$23,456 | \$2,614 | \$267,780 | \$4,948 | \$284,150 |
| TOTAL SALARIES | | \$10,186,788 | \$13,228,779 | \$24,060,353 | \$25,038,888 | \$38,258,263 |
| 2XX.0000.0211 | PERS EMPLOYER CONTRIBUTN | \$716,382 | \$801,945 | \$910,758 | \$1,517,888 | \$1,305,320 |
| 2XX.0000.0213 | PERS BOND 2005 | \$660,627 | \$878,505 | \$1,452,030 | \$1,662,798 | \$2,081,084 |
| 2XX.0000.0214 | PERS BOND 2015 | \$190,525 | \$253,313 | \$414,266 | \$479,460 | \$593,736 |
| 2XX.0000.0216 | PERS EMPLOYER-TIER III | \$1,093,882 | \$1,572,579 | \$2,398,289 | \$2,976,513 | \$3,437,284 |
| 2XX.0000.0220 | SOCIAL SECURITY ADMIN | \$769,231 | \$1,025,046 | \$1,831,403 | \$1,940,165 | \$0 |
| 2XX.0000.0231 | WORKERS' COMPENSATION | \$85,334 | \$90,142 | \$125,290 | \$170,617 | \$2,624,810 |
| 2XX.0000.0232 | UNEMPLOYMENT COMPENSATION | \$10,032 | \$13,271 | \$23,941 | \$25,119 | \$179,569 |
| 2XX.0000.0241 | DISABILITY INSURANCE | \$38,644 | \$47,725 | \$72,366 | \$90,332 | \$34,313 |
| 2XX.0000.0242 | MEDICAL INSURANCE | \$1,945,896 | \$2,425,110 | \$3,406,722 | \$4,590,148 | \$103,717 |
| 2XX.0000.0243 | LIFE INSURANCE | \$10,326 | \$12,774 | \$15,174 | \$24,178 | \$4,882,595 |
| 2XX.0000.0244 | EMPLOYEE ASSISTANCE | \$2,108 | \$2,599 | \$4,659 | \$4,919 | \$21,748 |
| 2XX.0000.0245 | TRAVEL ALLOWANCE | \$6,900 | \$5,700 | \$6,800 | \$10,789 | \$6,677 |
| 2XX.0000.0246 | DENTAL INSURANCE | \$270,773 | \$312,727 | \$439,720 | \$591,917 | \$9,746 |
| 2XX.0000.0248 | VISION INSURANCE | \$64,114 | \$73,487 | \$90,769 | \$139,093 | \$630,217 |
| 2XX.0000.0249 | TUITION REIMBURSEMENT | \$135 | \$0 | \$29,295 | \$0 | \$130,092 |
| 2XX.0000.0251 | ADMIN FLEX BENEFIT | \$120,000 | \$131,250 | \$159,250 | \$248,425 | \$41,986 |
| 2XX.0000.0252 | DOMESTIC PARTNER TAX | \$0 | \$0 | \$834 | \$0 | \$228,241 |
| 2XX.0000.0253 | TAXABLE FRINGE BNFT - CHILDCARE | \$0 | \$301,085 | \$0 | \$569,881 | \$1,195 |
| 2XX.0000.0254 | COMMUNICATIONS STIPEND | \$10,713 | \$13,702 | \$23,707 | \$25,935 | \$33,979 |
| TOTAL BENEFITS | | \$5,995,622 | \$7,960,960 | \$11,405,273 | \$15,068,177 | \$16,346,309 |



| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED |
|-----------------------|---------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|
| 2XX.0000.0310 | INST, PROF & TECH SERVICE | \$354,132 | \$168,653 | \$188,965 | \$319,219 | \$200,518 |
| 2XX.0000.0311 | INSTRUCTION SERVICES | \$394,945 | \$734,019 | \$1,039,825 | \$1,389,321 | \$1,103,393 |
| 2XX.0000.0312 | INSTR PROG IMPROVEMENT | \$101,999 | \$105,178 | \$190,126 | \$199,077 | \$201,749 |
| 2XX.0000.0313 | STUDENT SERVICES | \$17,325 | \$296,680 | \$93,990 | \$561,544 | \$99,736 |
| 2XX.0000.0318 | PROF IMPROVE/NON-INSTRUCT | \$7,613 | \$3,940 | \$2,226 | \$7,458 | \$2,362 |
| 2XX.0000.0319 | OTHER PROF & TECH INSTRNL | \$135,323 | \$177,063 | \$304,600 | \$335,138 | \$323,221 |
| 2XX.0000.0322 | REPAIR & MAINTENANCE | \$30,874 | \$36,466 | \$486,116 | \$69,021 | \$515,834 |
| 2XX.0000.0323 | LAUNDRY & DRY CLEANING | \$13,089 | \$43,386 | \$64,757 | \$82,119 | \$68,716 |
| 2XX.0000.0324 | RENTAL EXPENSE | \$4,121 | \$11,773 | \$23,054 | \$22,283 | \$24,463 |
| 2XX.0000.0325 | ELECTRICITY | \$3,099 | \$12,838 | \$13,227 | \$24,299 | \$14,036 |
| 2XX.0000.0330 | STUDENT TRANSPORTATION | \$74,690 | \$18,092 | \$7,704 | \$34,244 | \$8,175 |
| 2XX.0000.0331 | REIMBURSABLE STUDENT TRAN | \$20,627 | \$433 | \$83,442 | \$820 | \$88,543 |
| 2XX.0000.0332 | NONREIMB STUDENT TRANSP | \$0 | \$0 | \$7,716 | \$0 | \$8,188 |
| 2XX.0000.0340 | TRAVEL | \$354,429 | \$178,446 | \$252,607 | \$337,755 | \$268,050 |
| 2XX.0000.0343 | STUDENT OUT OF DIST TRANS | \$6,764 | \$670 | \$5,742 | \$1,268 | \$6,093 |
| 2XX.0000.0351 | TELEPHONE | \$480 | \$339,534 | \$1,151 | \$642,656 | \$1,221 |
| 2XX.0000.0353 | POSTAGE | \$7,346 | \$13,828 | \$14,782 | \$26,173 | \$15,686 |
| 2XX.0000.0354 | ADVERTISING | \$1,978 | \$720 | \$585 | \$1,363 | \$621 |
| 2XX.0000.0355 | PRINTING & BINDING | \$21,049 | \$27,997 | \$45,892 | \$52,992 | \$48,698 |
| 2XX.0000.0360 | CHARTER SCHOOL PAYMENTS | \$3,915 | \$61,699 | \$186,658 | \$116,781 | \$198,069 |
| 2XX.0000.0374 | OTHER TUITION PAYMENTS | \$25,310 | \$14,389 | \$10,900 | \$27,235 | \$11,566 |
| 2XX.0000.0380 | NON-INSTR PROF SERVICES | \$0 | \$0 | \$1,617,639 | \$0 | \$1,715,555 |
| 2XX.0000.0382 | LEGAL SERVICES | \$40,205 | \$388,923 | \$0 | \$736,137 | \$35,017 |
| 2XX.0000.0383 | ARCHITECT/ENGINEER SRVCS | \$0 | \$0 | \$33,000 | \$0 | \$976 |
| 2XX.0000.0390 | OTHER GEN PROF & TECH SRV | \$120,976 | \$1,365,464 | \$499,500 | \$2,584,494 | \$530,036 |
| 2XX.0000.0391 | SUBSTITUTES- LICENSED | \$209,446 | \$127,544 | \$240,376 | \$241,410 | \$254,965 |
| 2XX.0000.0395 | COMMUNITY PROGRAMS | \$2,090 | \$0 | \$0 | \$0 | \$0 |
| 2XX.0000.0399 | SUBSTITUTES- CLASSIFIED | \$103,892 | \$188,219 | \$196,644 | \$356,253 | \$208,665 |
| TOTAL SERVICES | | \$2,055,717 | \$4,315,954 | \$5,611,224 | \$8,169,060 | \$5,954,152 |
| 2XX.0000.0410 | SUPPLIES & MATERIALS | \$3,025,620 | \$1,922,589 | \$5,782,460 | \$3,638,997 | \$6,135,961 |
| 2XX.0000.0415 | USDA COMMODITIES | \$562,010 | \$641,416 | \$786,746 | \$1,214,046 | \$834,842 |
| 2XX.0000.0418 | GASOLINE & OIL | \$6,938 | \$7,246 | \$17,711 | \$13,715 | \$18,794 |
| 2XX.0000.0420 | TEXTBOOKS | \$23,054 | \$23,646 | \$264,493 | \$44,756 | \$280,662 |
| 2XX.0000.0430 | LIBRARY BOOKS | \$19,154 | \$12,956 | \$42,199 | \$24,523 | \$44,779 |
| 2XX.0000.0440 | PERIODICAL SUBSCRIPTIONS | \$7,339 | \$8,703 | \$16,148 | \$16,473 | \$17,135 |
| 2XX.0000.0450 | FOOD | \$2,521,088 | \$1,767,968 | \$2,574,090 | \$3,346,337 | \$2,731,453 |
| 2XX.0000.0460 | NON-CONSUMABLE ITEMS | \$284,354 | \$661,816 | \$1,192,846 | \$1,252,658 | \$1,265,769 |
| 2XX.0000.0470 | COMPUTER SOFTWARE | \$203,680 | \$1,433,145 | \$1,093,031 | \$2,712,598 | \$1,159,852 |
| 2XX.0000.0480 | COMPUTER HARDWARE | \$205,414 | \$257,454 | \$1,892,231 | \$487,299 | \$2,007,910 |
| TOTAL SUPPLIES | | \$6,858,651 | \$6,736,939 | \$13,661,955 | \$12,751,402 | \$14,497,157 |

| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED |
|---------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 2XX.0000.0510 | LAND ACQUISITION | \$0 | \$0 | \$0 | \$0 | \$1,000,000 |
| 2XX.0000.0520 | BUILDINGS ACQUISITION | \$0 | \$287,970 | \$1,529,415 | \$545,058 | \$1,622,913 |
| 2XX.0000.0530 | IMPROV OTHER THAN BLDGS | \$382,533 | \$0 | \$58,093 | \$0 | \$61,644 |
| 2XX.0000.0540 | CAPITAL EQUIPMENT | \$122,195 | \$219,427 | \$256,671 | \$415,322 | \$272,362 |
| 2XX.0000.0542 | REPLACEMENT EQUIPMENT | \$4,591 | \$15,769 | \$50,707 | \$29,847 | \$53,807 |
| 2XX.0000.0550 | CAPITAL TECHNOLOGY | \$25,828 | \$17,202 | \$59,128 | \$32,559 | \$62,742 |
| 2XX.0000.0564 | BUS & CPTL BUS IMPRVMENT | \$1,595,872 | \$1,897,191 | \$1,382,411 | \$3,590,925 | \$1,466,923 |
| TOTAL EQUIPMENT | | \$2,131,019 | \$2,437,559 | \$3,336,425 | \$4,613,711 | \$4,540,391 |
| 2XX.0000.0610 | PRINCIPAL | \$2,263,477 | \$1,709,036 | \$898,160 | \$1,750,000 | \$400,000 |
| 2XX.0000.0621 | INTEREST | \$106,248 | \$71,191 | \$58,553 | \$95,000 | \$53,000 |
| 2XX.0000.0622 | INTEREST-TRANSPORTATION | \$30,010 | \$60,485 | \$38,086 | \$25,000 | \$7,000 |
| 2XX.0000.0630 | UNRECOVERABLE BAD DEBT | \$0 | \$0 | \$3,017 | \$0 | \$0 |
| 2XX.0000.0640 | DUES & FEES | \$88,963 | \$77,835 | \$79,236 | \$147,323 | \$150,000 |
| 2XX.0000.0651 | LIABILITY INSURANCE | \$46,212 | \$0 | \$0 | \$0 | \$0 |
| 2XX.0000.0670 | TAXES & LICENSES | \$0 | \$0 | \$4,872 | \$0 | \$0 |
| 2XX.0000.0690 | GRANT INDIRECT CHARGES | \$461,201 | \$823,141 | \$1,397,185 | \$1,558,007 | \$1,497,344 |
| TOTAL OTHER | | \$2,996,111 | \$2,741,688 | \$2,479,109 | \$3,575,330 | \$2,107,344 |
| 2XX.0000.0700 | INTERFUND TRANSFERS | \$0 | \$0 | \$0 | \$400,000 | \$400,000 |
| TOTAL TRANSFERS | | \$0 | \$0 | \$0 | \$400,000 | \$400,000 |
| 2XX.0000.0810 | PLANNED RESERVE | \$0 | \$0 | \$0 | \$5,000,000 | \$845,384 |
| 2XX.0000.0820 | RESERVED FOR NEXT YEAR | \$9,467,040 | \$14,461,044 | \$21,390,982 | \$2,500,000 | \$2,000,000 |
| TOTAL EXPENDITURES | | \$39,690,948 | \$51,882,923 | \$81,945,321 | \$77,116,568 | \$84,949,000 |



SPECIAL REVENUE FUND EXPENDITURES BY FUNCTION

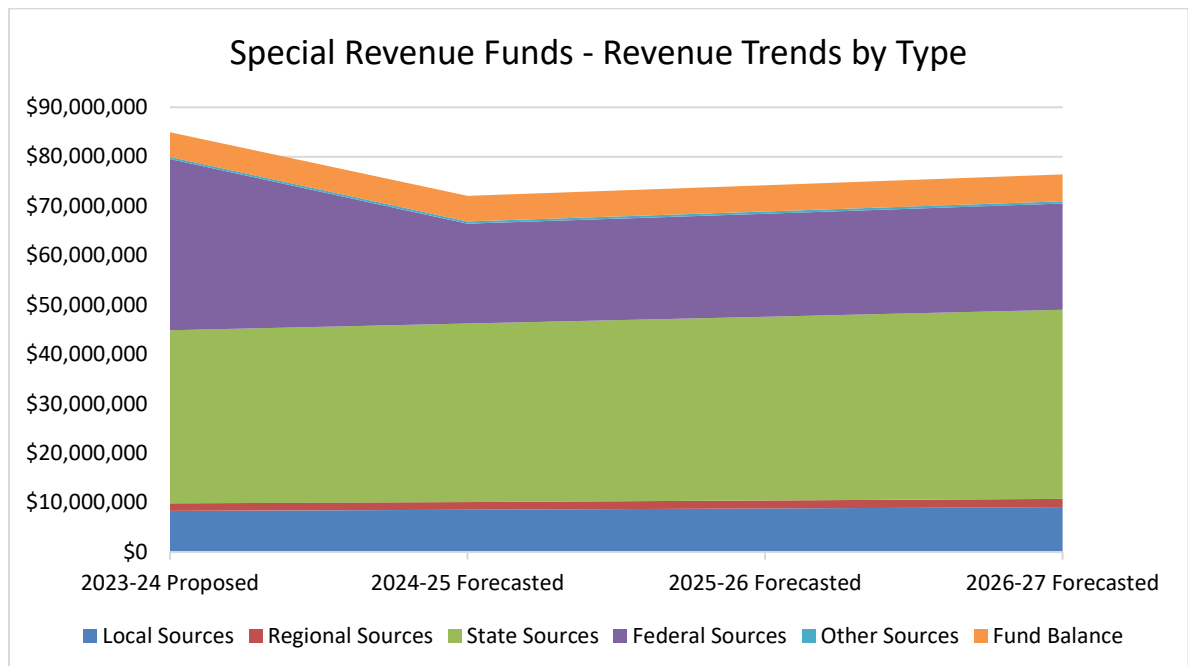
| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED |
|--------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 2XX.1111.0000 | PRIMARY PROGRAMS K-3 | \$565,627 | \$1,375,235 | \$5,711,012 | \$2,602,988 | \$8,053,363 |
| 2XX.1113.0000 | ELEMENTARY EXTRACURRICULAR | \$44,668 | \$210,564 | \$62,465 | \$398,547 | \$88,085 |
| 2XX.1121.0000 | MIDDLE SCHOOL PROGRAMS | \$675,381 | \$753,752 | \$2,025,627 | \$1,426,671 | \$2,856,431 |
| 2XX.1122.0000 | MIDDLE SCH EXTRACURRICULR | \$27,257 | \$100 | \$7,271 | \$189 | \$10,253 |
| 2XX.1131.0000 | HIGH SCHOOL PROGRAMS | \$1,409,307 | \$1,704,918 | \$4,211,304 | \$3,226,999 | \$5,938,556 |
| 2XX.1132.0000 | HIGH SCH EXTRACURRICULAR | \$2,537,272 | \$1,008,377 | \$2,595,268 | \$1,908,615 | \$3,659,706 |
| 2XX.1133.0000 | HIGH SCH SATURDAY SCHOOL | \$850 | \$0 | \$264 | \$0 | \$369 |
| 2XX.1140.0000 | PRE-KINDERGARTEN PROGRAMS | \$45,586 | \$49,467 | \$24,963 | \$93,629 | \$35,201 |
| 2XX.1210.0000 | TALENTED & GIFTED PROGRAMS | \$650 | \$0 | \$0 | \$0 | \$0 |
| 2XX.1221.0000 | LEARNING CNTRS-STRUCTURED | \$1,069,057 | \$1,291,562 | \$1,386,971 | \$2,444,615 | \$1,955,832 |
| 2XX.1223.0000 | COMMUNITY TRANSITION SRVC | \$146,127 | \$183,626 | \$162,202 | \$347,560 | \$228,729 |
| 2XX.1224.0000 | LIFE SKILL WITH NURSING | \$0 | \$255,550 | \$195,496 | \$483,695 | \$275,677 |
| 2XX.1225.0000 | OUT OF DISTRICT PROGRAMS | \$0 | \$301,424 | \$0 | \$570,523 | \$0 |
| 2XX.1227.0000 | EXTENDED SCHOOL YR PROGRM | \$6,789 | \$2,509 | \$129,576 | \$4,749 | \$182,720 |
| 2XX.1250.0000 | LESS RESTR PROG-DISABLED | \$399 | \$0 | \$388,625 | \$0 | \$548,018 |
| 2XX.1272.0000 | TITLE I | \$2,347,418 | \$2,386,825 | \$2,653,980 | \$4,517,684 | \$3,742,500 |
| 2XX.1280.0000 | ALTERNATIVE EDUCATION | \$299,765 | \$324,502 | \$32,002 | \$614,204 | \$45,127 |
| 2XX.1288.0000 | CHARTER SCHOOLS | \$1,499 | \$61,699 | \$186,658 | \$116,781 | \$263,215 |
| 2XX.1289.0000 | OPTIONS PROGRAMS | \$735,509 | \$1,651,892 | \$1,848,981 | \$3,126,633 | \$2,607,332 |
| 2XX.1290.0000 | DESIGNATED PROGRAMS | \$443 | \$0 | \$0 | \$0 | \$0 |
| 2XX.1291.0000 | ENGLISH 2ND LANG PROGRAMS | \$14,650 | \$162,730 | \$983,764 | \$308,009 | \$1,387,251 |
| 2XX.1292.0000 | TEEN PARENT PROGRAMS | \$49,754 | \$0 | \$28,752 | \$0 | \$40,545 |
| 2XX.1293.0000 | MIGRANT EDUCATION | \$1,352,321 | \$1,125,347 | \$1,384,834 | \$2,130,010 | \$1,952,819 |
| 2XX.1295.0000 | INDIAN EDUCATION PROGRAM | \$14,396 | \$37,547 | \$31,717 | \$71,067 | \$44,726 |
| 2XX.1400.0000 | SUMMER SCHOOL PROGRAMS | \$3,637 | \$344,352 | \$4,209,166 | \$651,775 | \$5,935,540 |
| TOTAL INSTRUCTION | | \$11,348,362 | \$13,231,978 | \$28,260,898 | \$25,044,943 | \$39,851,995 |
| 2XX.2110.0000 | ATTENDENCE & SOCIAL WORK SRVCS | \$0 | \$294,407 | \$68,094 | \$557,242 | \$96,022 |
| 2XX.2115.0000 | STUDENT SAFETY | (\$4,942) | \$32,781 | \$503,214 | \$62,047 | \$709,605 |
| 2XX.2116.0000 | BEHAVIORAL SUPPORT SRVCS | \$0 | \$856,952 | \$1,145,385 | \$1,622,004 | \$1,615,160 |
| 2XX.2117.0000 | ID & RCRTMNT OF MIGRANT | \$117,175 | \$115,570 | \$128,879 | \$218,746 | \$181,738 |
| 2XX.2118.0000 | LIMITED STUDENT SUPPORT | \$0 | \$31,694 | \$0 | \$59,989 | \$0 |
| 2XX.2119.0000 | OTHER ATTEN & SOCIAL SVCS | \$159,770 | \$133,445 | \$669,385 | \$252,579 | \$943,932 |
| 2XX.2120.0000 | GUIDANCE SERVICES | \$0 | \$0 | \$44,444 | \$0 | \$62,673 |
| 2XX.2122.0000 | COUNSELING SERVICES | \$1,302,991 | \$2,139,810 | \$2,676,567 | \$4,050,144 | \$3,774,350 |
| 2XX.2130.0000 | HEALTH SERVICES | \$49,023 | \$38,900 | \$44,352 | \$73,628 | \$62,543 |
| 2XX.2132.0000 | MEDICAL SERVICES | \$5,053 | \$18,890 | \$17,232 | \$35,754 | \$24,300 |
| 2XX.2134.0000 | NURSE SERVICES | \$0 | \$10,937 | \$52,379 | \$20,701 | \$73,862 |
| 2XX.2139.0000 | OTHER HEALTH SERVICES | \$0 | \$0 | \$775,798 | \$0 | \$1,093,989 |
| 2XX.2140.0000 | PSYCHOLOGICAL SERVICES | \$122,165 | \$1,192,877 | \$1,291,654 | \$2,257,829 | \$1,821,421 |



| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED |
|---------------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 2XX.2150.0000 | SPEECH & AUDIO SERVICES | \$39,360 | \$43,646 | \$204,727 | \$82,611 | \$288,695 |
| 2XX.2160.0000 | STUDENT TREATMENT SERVICE | \$389,077 | \$419,427 | \$334,483 | \$793,874 | \$471,670 |
| 2XX.2190.0000 | STUDENT SERVICES DIRECTOR | \$722,499 | \$797,728 | \$750,839 | \$1,509,907 | \$1,058,793 |
| 2XX.2210.0000 | IMPROVEMENT OF INSTRUCTION | \$412,571 | \$371,828 | \$477,928 | \$703,781 | \$673,948 |
| 2XX.2219.0000 | OTHER IMPR OF INSTRUCTION | \$17,494 | \$5,313 | \$27,352 | \$10,056 | \$38,570 |
| 2XX.2220.0000 | MEDIA SERVICES | \$0 | \$513,083 | \$404,455 | \$971,142 | \$570,341 |
| 2XX.2222.0000 | LIBRARY/MEDIA CENTER | \$19,967 | \$50,700 | \$70,244 | \$95,963 | \$99,054 |
| 2XX.2230.0000 | ASSESSMENT & TESTING | \$8,118 | \$0 | \$0 | \$0 | \$0 |
| 2XX.2240.0000 | HEALTH SERVICES | \$922,388 | \$1,060,182 | \$2,306,883 | \$2,006,669 | \$3,253,043 |
| 2XX.2410.0000 | OFFICE OF THE PRINCIPAL | \$81,507 | \$51,904 | \$304,676 | \$98,242 | \$429,639 |
| 2XX.2490.0000 | OTHER SUP-SCH ADMINISTRATION | \$140,626 | \$192,507 | \$469,628 | \$364,369 | \$662,246 |
| 2XX.2520.0000 | FISCAL SERVICES | \$0 | \$0 | \$39,717 | \$0 | \$56,007 |
| 2XX.2528.0000 | RISK MANAGEMENT SERVICES | \$46,212 | \$0 | \$0 | \$0 | \$0 |
| 2XX.2529.0000 | OTHER FISCAL SERVICES | \$0 | \$0 | \$1,080 | \$0 | \$1,523 |
| 2XX.2540.0000 | FACILITIES MAINTENANCE | \$639,576 | \$294,981 | \$759,991 | \$558,328 | \$1,071,699 |
| 2XX.2542.0000 | ENERGY RETROFIT | \$75,776 | \$0 | \$0 | \$0 | \$0 |
| 2XX.2550.0000 | STUDENT TRANSPORTATION | \$1,628,986 | \$1,897,191 | \$1,389,033 | \$3,590,925 | \$1,958,740 |
| 2XX.2570.0000 | INTERNAL SERVICES | \$0 | \$199,564 | \$843,582 | \$377,727 | \$1,189,574 |
| 2XX.2574.0000 | PRINTING SERVICES | \$6,664 | \$0 | \$64,376 | \$0 | \$90,781 |
| 2XX.2610.0000 | DIRECTOR/CENTRAL SUPPORT | \$766,113 | \$575,624 | \$769,511 | \$1,089,517 | \$1,085,122 |
| 2XX.2620.0000 | PLANNING, RESEARCH, DEVELOP SRV | \$0 | \$0 | \$56,961 | \$0 | \$80,325 |
| 2XX.2630.0000 | COMMUNITY RELATIONS | \$0 | \$9,438 | \$0 | \$17,864 | \$2,102 |
| 2XX.2642.0000 | RECRUITMENT AND PLACEMENT | \$9,503 | \$2,066 | \$145,630 | \$3,910 | \$203,256 |
| 2XX.2645.0000 | EMPLOYEE HEALTH SERIVES | \$327 | \$600 | \$0 | \$1,136 | \$3,713,816 |
| 2XX.2660.0000 | TECHNOLOGY SERVICES | \$67,895 | \$730,667 | \$2,633,639 | \$1,382,976 | \$653 |
| 2XX.2690.0000 | OTHER SUPPORT SRVCS-CENTRAL | \$148,006 | \$212,663 | \$190,823 | \$402,520 | \$268,434 |
| TOTAL SUPPORT SERVICES | | \$7,893,900 | \$12,295,375 | \$19,662,941 | \$23,272,180 | \$27,727,626 |
| 2XX.3110.0000 | SERVICE AREA DIRECTION | \$1,182,726 | \$1,347,265 | \$1,484,320 | \$2,550,048 | \$1,904,000 |
| 2XX.3120.0000 | FOOD PREP & DISP SERVICES | \$6,482,171 | \$5,984,714 | \$7,347,894 | \$11,327,620 | \$10,966,000 |
| 2XX.3130.0000 | FOOD DELIVERY SERVICES | \$63,837 | \$51,099 | \$123,048 | \$96,718 | \$30,000 |
| 2XX.3300.0000 | COMMUNITY SERVICES | \$115,425 | \$134,883 | \$1,870,738 | \$255,301 | (\$513,674) |
| 2XX.3390.0000 | OTHER COMMUNITY SERVICES | \$737,715 | \$1,083,409 | \$809,701 | \$2,050,632 | (\$222,331) |
| 2XX.3500.0000 | CUSTODY & CARE OF CHILD SRVCS | \$0 | \$1,452,444 | \$0 | \$2,749,126 | \$0 |
| TOTAL COMMUNITY SERVICES | | \$8,581,874 | \$10,053,814 | \$11,635,701 | \$19,029,445 | \$12,163,995 |
| 2XX.4150.0000 | BLDG ACQUIS, CONST & IMPR | \$0 | \$0 | \$0 | \$0 | \$1,000,000 |
| 2XX.5100.0000 | DEBT SERVICE | \$2,399,772 | \$1,840,712 | \$994,799 | \$1,870,000 | \$460,000 |
| 2XX.5200.0000 | INTERFUND TRANSFERS | \$0 | \$0 | \$0 | \$400,000 | \$400,000 |
| TOTAL OTHER EXPENDITURES | | \$2,399,772 | \$1,840,712 | \$994,799 | \$2,270,000 | \$1,860,000 |
| 2XX.6100.0000 | PLANNED RESERVE | \$0 | \$0 | \$0 | \$5,000,000 | \$845,384 |
| 2XX.7000.0000 | RESERVED FOR NEXT YEAR | \$9,467,040 | \$14,461,044 | \$21,390,982 | \$2,500,000 | \$2,500,000 |
| TOTAL EXPENDITURES | | \$39,690,948 | \$51,882,923 | \$81,945,321 | \$77,116,568 | \$84,949,000 |

SPECIAL REVENUE FUND THREE YEAR FORECAST

| | | 2023-24 Proposed | 2024-25 Forecasted ³ | 2025-26 Forecasted | 2026-27 Forecasted |
|---------------------------|--------------------------|---------------------|------------------------------------|-----------------------|-----------------------|
| Revenue | | | | | |
| 1000 | Local Revenue | \$8,321,000 | \$8,570,630 | \$8,827,749 | \$9,092,582 |
| 2000 | Intermediate Revenue | \$1,520,000 | \$1,565,600 | \$1,612,568 | \$1,660,945 |
| 3000 | State Revenue | \$35,032,000 | \$36,082,960 | \$37,165,449 | \$38,280,412 |
| 4000 | Federal Revenue | \$34,652,000 | \$20,241,560 | \$20,848,807 | \$21,474,271 |
| 5000 | Other Revenue | \$5,424,000 | \$5,586,720 | \$5,754,321 | \$5,926,951 |
| Total Revenue | | \$84,949,000 | \$72,047,470 | \$74,208,894 | \$76,435,161 |
| Expenditures | | | | | |
| 0100 | Salaries | \$38,258,263 | \$26,680,151 | \$27,480,556 | \$28,304,973 |
| 0200 | Associated Payroll Costs | \$16,346,309 | \$12,426,986 | \$12,799,795 | \$13,183,789 |
| 0300 | Purchased Services | \$5,954,152 | \$6,222,089 | \$6,408,752 | \$6,601,014 |
| 0400 | Supplies & Materials | \$14,497,157 | \$15,149,529 | \$15,604,015 | \$16,072,135 |
| 0500 | Capital Equipment | \$4,540,391 | \$4,744,709 | \$4,887,050 | \$5,033,661 |
| 0600 | Other Expenditures | \$2,107,344 | \$2,202,174 | \$2,268,240 | \$2,336,287 |
| 0700 | Transfers | \$400,000 | \$418,000 | \$430,540 | \$443,456 |
| 0800 | Reserves | \$2,845,384 | \$4,203,832 | \$4,329,946 | \$4,459,846 |
| Total Expenditures | | \$84,949,000 | \$72,047,470 | \$74,208,894 | \$76,435,161 |



³ The ESSER III (American Rescue Funds) expire September 30, 2024. This is a significant reduction in Federal Revenue after the 2023-24 fiscal year.

DEBT SERVICE FUND

The Debt Service Fund is designated for repayment of long or short-term debt from the sale of bonds used to finance capital construction.

The primary revenue source is property taxes that fall outside the limits set for operation. The tax levy for debt service is determined by dividing the bonded debt by the assessed value of the District.

The voters passed a construction levy in November 2006. Since that time, the Board has approved three bond refinancing options and authorized the sale of Pension Obligation Bonds in order to minimize interest expenses and the pending unfunded actuarial liability cost of the Districts retirement obligation.

The community voted again in November 2017 to approve the sale of \$408 million in bonds for capital projects. These bonds are being issued in two separate sales in order to align the proceeds with the cash flow requirements of project expenditures as described in the ballot title.

The 2017 Bond was defined as a “renewal” levy that replaced expiring debt service items without increasing the tax rate per thousand of assessed value to local constituents. This section of the budget document identifies both revenue and expenditures for debt service only. Bond project expenditures will be included in the Capital Construction section of the document.

The District collects tax revenues for all outstanding bond issues. The total outstanding principal as of July 1, 2023, is \$409,730,000 in bonded capital project debt, and \$78,070,000 for PERS Pension Obligation Bonds. The debt limit for Hillsboro School District is based on an assessed value of \$18.6 billion. The debt ratio as of June 30, 2022, was 1.21 percent.

ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates governed by real market value of all taxable properties within the District are based on the following: 1) for each grade from kindergarten to Eighth for which the District operates schools, fifty-five one-hundredths of one percent (0.0055) of the real market value. 2) for each grade from Ninth to Twelfth for which the District operates schools, seventy-five one-hundredths of one percent (0.0075) of the real market value.

The legal debt margin for Fiscal Year 2022 is:

| | |
|------------------------------------|------------------|
| Real Market Value | \$48,273,709,051 |
| Debt Limit (7.95% of RMV) | \$3,837,759,870 |
| Debt Applicable to Limit | \$431,340,000 |
| Legal Debt Margin | \$3,406,419,870 |
| Debt as a Percentage of Debt Limit | 11.24% |

DEBT SERVICE FUND REVENUE

| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED |
|----------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 300.0000.1111 | CURRENT YEAR PROPERTY TAX | \$35,396,545 | \$38,457,542 | \$38,072,917 | \$39,894,969 | \$40,365,217 |
| 300.0000.1112 | PRIOR YEAR PROPERTY TAX | \$286,568 | \$282,196 | \$363,572 | \$250,000 | \$285,000 |
| 300.0000.1114 | PAYMENTS IN LIEU OF TAX | \$6,167 | \$6,368 | \$2,838 | \$7,000 | \$3,000 |
| 300.0000.1190 | PENALTIES & INTER ON TAX | \$34,466 | \$19,060 | \$20,408 | \$32,000 | \$30,500 |
| 300.0000.1512 | INTEREST ON LGIP | \$279,426 | \$103,965 | \$84,816 | \$100,000 | \$100,000 |
| 300.0000.1990 | MISCELLANEOUS REVENUE | \$57 | \$0 | \$0 | \$0 | \$0 |
| 300.0000.2199 | OTHER INTERMEDIATE SOURCES | \$0 | \$55,987 | \$32,815 | \$0 | \$0 |
| 300.0000.5110 | BOND PROCEEDS | \$0 | \$40,360,000 | \$0 | \$0 | \$0 |
| 300.0000.5400 | BEGINNING FUND BALANCE | \$2,400,290 | \$2,018,562 | \$2,868,600 | \$2,000,000 | \$1,000,000 |
| 390.0000.1512 | INTEREST ON LGIP | \$148,664 | \$453 | \$559 | \$500 | \$500 |
| 390.0000.1970 | SERVICES PROVIDE OTHER FUND | \$11,877,350 | \$12,307,736 | \$13,131,381 | \$13,793,695 | \$14,438,037 |
| TOTAL REVENUE | | \$50,429,533 | \$93,611,869 | \$54,577,906 | \$56,078,164 | \$56,222,254 |

DEBT SERVICE FUND EXPENDITURES BY OBJECT

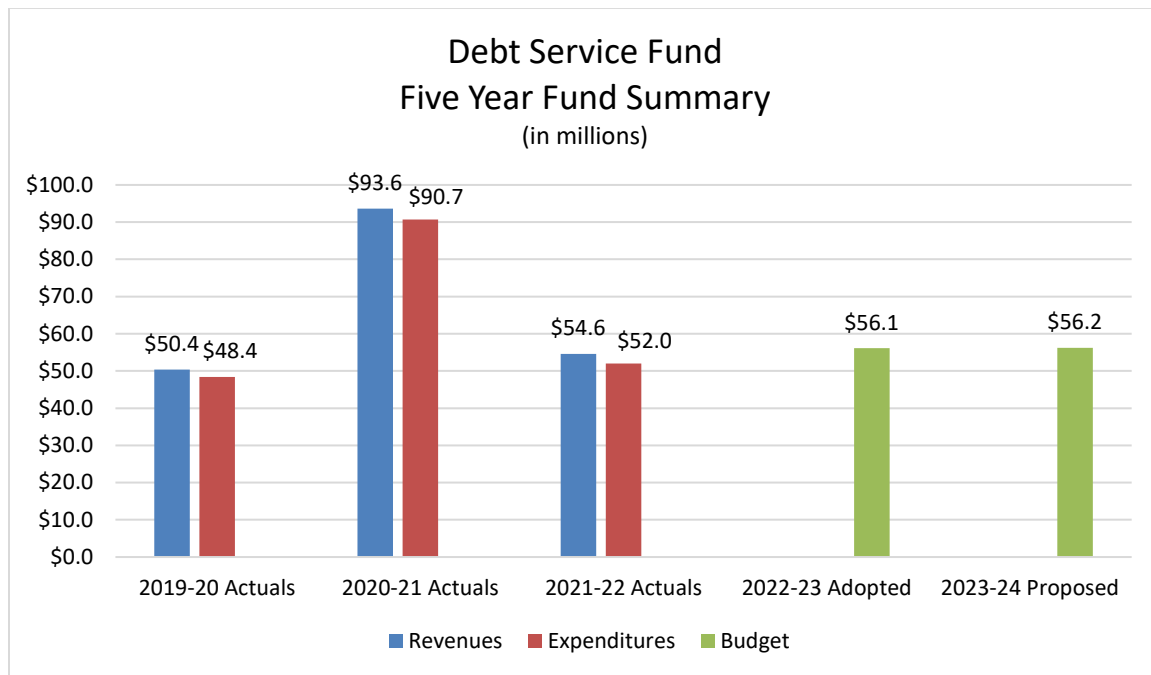
| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED |
|---------------------------|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 300.XXXX.0600 | OTHER EXPENDITURES | \$0 | \$27,450 | \$0 | \$0 | \$0 |
| 300.XXXX.0610 | REDEMPTION OF PRINCIPAL | \$20,010,000 | \$55,938,984 | \$19,365,000 | \$21,610,000 | \$23,455,000 |
| 300.XXXX.0621 | INTEREST | \$16,377,125 | \$21,893,230 | \$19,457,501 | \$18,684,969 | \$18,319,217 |
| 300.XXXX.0640 | DUES AND FEES | \$0 | \$289,919 | \$0 | \$10,000 | \$10,000 |
| 300.XXXX.0820 | RESERVED FOR NEXT YEAR | \$2,018,562 | \$2,868,600 | \$2,574,335 | \$1,979,500 | \$0 |
| 390.XXXX.0610 | REDEMPTION OF PRINCIPAL | \$6,985,000 | \$7,855,000 | \$8,790,000 | \$9,795,000 | \$10,880,000 |
| 390.XXXX.0620 | INTEREST | \$3,587,799 | \$3,318,688 | \$3,009,116 | \$3,998,695 | \$3,558,037 |
| 390.XXXX.0621 | INTEREST | \$1,451,047 | \$1,419,998 | \$1,381,954 | \$0 | \$0 |
| TOTAL EXPENDITURES | | \$50,429,533 | \$93,611,869 | \$54,577,906 | \$56,078,164 | \$56,222,254 |

DEBT SERVICE FUND EXPENDITURES BY FUNCTION

| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED |
|---------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 300.2520.XXXX | FISCAL SERVICES | \$0 | \$0 | \$0 | \$10,000 | \$10,000 |
| 300.5110.XXXX | LONG TERM DEBT SERVICE | \$36,387,125 | \$78,149,583 | \$38,822,501 | \$40,294,969 | \$41,774,217 |
| 300.7000.XXXX | UNAPPROPRIATED ENDING BALANCE | \$2,018,562 | \$2,868,600 | \$2,574,335 | \$1,979,500 | \$0 |
| 390.5110.XXXX | LONG TERM DEBT SERVICE | \$12,023,846 | \$12,593,686 | \$13,181,070 | \$13,793,695 | \$14,438,037 |
| TOTAL EXPENDITURES | | \$50,429,533 | \$93,611,869 | \$54,577,906 | \$56,078,164 | \$56,222,254 |

DEBT SERVICE FUND THREE YEAR FORECAST

| | | 2023-24 Proposed | 2024-25 Forecasted | 2025-26 Forecasted | 2026-27 Forecasted |
|---------------------------|--------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenue | | | | | |
| 1000 | Local Revenue | \$55,222,254 | \$58,769,304 | \$61,404,193 | \$62,480,078 |
| 2000 | Intermediate Revenue | \$0 | \$0 | \$0 | \$0 |
| 3000 | State Revenue | \$0 | \$0 | \$0 | \$0 |
| 4000 | Federal Revenue | \$0 | \$0 | \$0 | \$0 |
| 5000 | Other Revenue | \$1,000,000 | \$0 | \$410,904 | \$822,889 |
| Total Revenue | | \$56,222,254 | \$58,769,304 | \$61,815,097 | \$63,302,967 |
| Expenditures | | | | | |
| 0100 | Salaries | \$0 | \$0 | \$0 | \$0 |
| 0200 | Associated Payroll Costs | \$0 | \$0 | \$0 | \$0 |
| 0300 | Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 0400 | Supplies & Materials | \$0 | \$0 | \$0 | \$0 |
| 0500 | Capital Equipment | \$0 | \$0 | \$0 | \$0 |
| 0600 | Other Expenditures | \$56,222,254 | \$58,358,400 | \$60,992,208 | \$63,293,750 |
| 0700 | Transfers | \$0 | \$0 | \$0 | \$0 |
| 0800 | Reserves | \$0 | \$410,904 | \$822,889 | \$9,217 |
| Total Expenditures | | \$56,222,254 | \$58,769,304 | \$61,815,097 | \$63,302,967 |



CAPITAL CONSTRUCTION FUND

The Capital Construction Fund consists of funds used to complete projects associated with the 2017 bond issue. The 2017 Bond Program will assist the District in reaching the goal of an “equitable learning environment” for all students in all schools. While understanding that each school presents physical challenges due to its age and design, bond projects will inspire students to achieve their educational goals, while continuing to provide excellent stewardship of District resources. Achieving an equitable learning environment will be accomplished by ensuring that classrooms are comfortable and safe places for students and staff; by providing flexibility and allowing for implementation of technology and innovation; and ensuring that students are prepared for life after school, whether that is higher education or career.

The bond will accomplish these goals by focusing on the priorities identified during the bond campaign:

Prioritize Safety and Security



Parent/bus dropoff improvements at Tobias Elementary

- Ensure that all district campuses are equipped with modern safety and security systems
- Provide improved parent/bus/pedestrian traffic flow at all district campuses
- Upgrade all buildings to current seismic code
- Install cameras and GPS systems on District school buses

Renovate and Repair Aging Schools



Remodeled softball dugouts at Liberty

- Upgrade HVAC systems and add air conditioning to all school buildings
- Replace failing water pipes
- Replace/repair roofs
- Remodel Reedville Elementary School
- Remodel Hillsboro High School
- Construct lighted synthetic turf fields at Glencoe, Hillsboro and Century High Schools
- Construct track at Hillsboro High School
- Replace portable buildings in the poorest condition with permanent modular structures
- Other improvements as identified during construction at all school sites

Relieve Crowded Classrooms and Plan for Growth



Tamarack Elementary in South Hillsboro

- Construct new 600-student elementary school to replace Brookwood Elementary School
- Construct new 600-student elementary school in North Plains
- Construct new 600-student elementary school in South Hillsboro
- Build new gymnasiums at elementary schools to replace existing gym-a-cafeteriums

Provide a Modern Education for Every Student



Liberty Solar Panels

- Upgrade classroom technology at all schools
- Upgrade District technology infrastructure including construction of a dark fiber ring to serve all District facilities
- Career-technical education investment at all District high schools
- Purchase of flexible classroom furniture for all District schools

CAPITAL CONSTRUCTION FUND RESOURCES

| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED |
|------------------------|----------------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|
| 4XX.0000.151X | INTEREST ON INVESTMENTS | \$4,339,592 | \$2,358,352 | \$328,172 | \$50,000 | \$250,000 |
| 4XX.0000.153X | UNREALIZED GAIN OR LOSS ON INVES | (\$231,916) | (\$1,094,714) | (\$167,320) | \$0 | \$0 |
| 4XX.0000.1960 | RECOVERY PRIOR YEAR EXP | \$5,212 | (\$22,500) | \$181,055 | \$0 | \$0 |
| 4XX.0000.3200 | RESTRICTED GRANTS-IN-AID | \$8,000,000 | \$0 | \$0 | \$0 | \$0 |
| 4XX.0000.5110 | BOND PROCEEDS | \$167,306,843 | \$0 | \$0 | \$0 | \$0 |
| 4XX.0000.5300 | COMPENSATION/LOSS ASSETS | \$0 | \$0 | \$5,493 | \$0 | \$0 |
| 4XX.0000.5400 | BEGINNING FUND BALANCE | \$223,535,859 | \$205,550,815 | \$108,660,689 | \$45,000,000 | \$9,000,000 |
| TOTAL RESOURCES | | \$402,955,590 | \$206,791,953 | \$109,008,089 | \$45,050,000 | \$9,250,000 |

CAPITAL CONSTRUCTION FUND EXPENDITURES BY OBJECT

| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED |
|-----------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| 4XX.0000.0112 | REG CLASSIFIED SALARIES | \$140,090 | \$93,701 | \$112,841 | \$100,000 | \$51,000 |
| 4XX.0000.0113 | REG ADMIN SALARIES | \$464,770 | \$472,265 | \$392,729 | \$200,000 | \$66,000 |
| 4XX.0000.0114 | REG SUPERTECH SALARIES | \$142,574 | \$146,505 | \$169,572 | \$75,000 | \$40,500 |
| 4XX.0000.012X | NONPERMANENT SALARIES | \$3,106 | \$0 | \$0 | \$0 | \$0 |
| 4XX.0000.013X | ADDITIONAL SALARIES | \$114,513 | \$19,245 | \$11,513 | \$20,000 | \$5,000 |
| 4XX.0000.014X | OTHER SALARIES | \$6,403 | \$852 | \$536 | \$1,000 | \$1,000 |
| TOTAL SALARIES | | \$871,456 | \$732,568 | \$687,191 | \$396,000 | \$163,500 |
| 4XX.0000.0211 | PERS EMPLOYER CONT-TIER I | \$113,018 | \$110,472 | \$78,225 | \$75,000 | \$25,200 |
| 4XX.0000.0213 | PERS UAL CONTRIBUTION | \$63,064 | \$54,134 | \$49,364 | \$37,500 | \$10,800 |
| 4XX.0000.0214 | PERS BOND – 2015 | \$18,142 | \$15,552 | \$14,408 | \$10,000 | \$3,150 |
| 4XX.0000.0216 | PERS EMPLOYER-TIER III | \$70,128 | \$51,171 | \$39,003 | \$37,500 | \$9,000 |
| 4XX.0000.0220 | SOCIAL SECURITY ADMIN | \$65,909 | \$56,858 | \$53,264 | \$40,000 | \$12,750 |
| 4XX.0000.0231 | WORKERS' COMPENSATION | \$4,216 | \$2,443 | \$2,120 | \$2,500 | \$600 |
| 4XX.0000.0232 | UNEMPLOYMENT COMPENSATION | \$870 | \$735 | \$694 | \$750 | \$1,500 |
| 4XX.0000.024X | MEDICAL/DENTAL INSURANCE | \$129,439 | \$121,461 | \$107,740 | \$100,000 | \$30,000 |
| TOTAL BENEFITS | | \$464,786 | \$412,826 | \$344,818 | \$303,250 | \$93,000 |
| 4XX.0000.0311 | INSTRUCTIONAL SERVICES | \$0 | \$0 | \$10,574 | \$10,000 | \$0 |
| 4XX.0000.0322 | REPAIR & MAINTENANCE | \$685,689 | \$104,987 | \$50,316 | \$50,000 | \$10,200 |
| 4XX.0000.0324 | RENTAL EXPENSE | \$1,367,536 | \$155,279 | \$317,642 | \$150,000 | \$36,000 |
| 4XX.0000.0325 | ELECTRICITY | \$0 | \$7,251 | \$2,041 | \$5,000 | \$0 |
| 4XX.0000.0326 | HEATING FUEL | \$0 | \$0 | \$1,778 | \$0 | \$1,500 |
| 4XX.0000.0327 | WATER & SEWER | \$0 | \$0 | \$9,312 | \$5,000 | \$13,500 |
| 4XX.0000.0328 | GARBAGE | \$361 | \$0 | \$0 | \$1,000 | \$0 |
| 4XX.0000.0340 | TRAVEL | \$1,514 | \$345 | \$1,354 | \$0 | \$0 |
| 4XX.0000.0354 | ADVERTISING | \$413 | \$227 | \$338 | \$500 | \$0 |
| 4XX.0000.0355 | PRINTING & BINDING | \$844 | \$5,826 | \$6,330 | \$7,500 | \$500 |



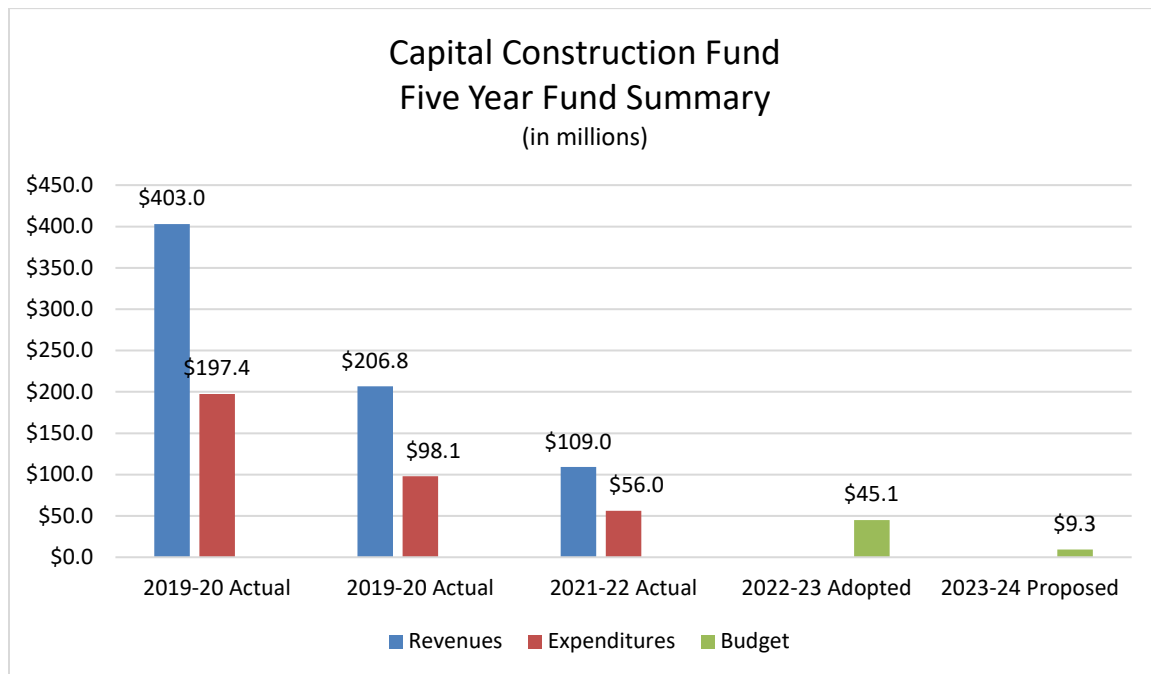
| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED |
|-----------------------------|---------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|
| 4XX.0000.0382 | LEGAL SERVICES | \$10,008 | \$10,265 | \$7,251 | \$7,500 | \$1,500 |
| 4XX.0000.0383 | ARCHITECT/ENGINEER SERVCS | \$7,349,316 | \$5,118,166 | \$2,499,624 | \$1,750,000 | \$300,000 |
| 4XX.0000.0390 | OTHER GEN PROF & TECH SRV | \$6,113,409 | \$4,158,589 | \$3,715,399 | \$1,000,000 | \$1,050,000 |
| 4XX.0000.0391 | LICENSED SUBSTITUTES | \$13,267 | \$0 | \$0 | \$500 | \$0 |
| 4XX.0000.0392 | BANK SERVICE FEE | (\$13) | \$0 | \$0 | \$0 | \$0 |
| 4XX.0000.0399 | CLASSIFIED SUBSTITUTES | \$144,269 | \$78,374 | \$69,299 | \$50,000 | \$45,000 |
| TOTAL SERVICES | | \$15,686,613 | \$9,639,309 | \$6,691,258 | \$3,037,000 | \$1,458,200 |
| 4XX.0000.0410 | SUPPLIES & MATERIALS | \$46,421 | \$94,614 | \$97,196 | \$45,000 | \$3,000 |
| 4XX.0000.0418 | GASOLINE AND OIL | \$0 | \$0 | \$796 | \$0 | \$0 |
| 4XX.0000.0420 | TEXTBOOKS | \$0 | \$157,734 | \$76,542 | \$10,000 | \$5,000 |
| 4XX.0000.0430 | LIBRARY BOOKS | \$0 | \$10,481 | \$148,005 | \$150,000 | \$5,000 |
| 4XX.0000.0460 | NON-CONSUMABLE ITEMS | \$4,049,254 | \$2,877,484 | \$1,794,183 | \$505,000 | \$20,000 |
| 4XX.0000.0470 | COMPUTER SOFTWARE | \$2,444,278 | \$352,293 | \$543,442 | \$1,000,000 | \$15,000 |
| 4XX.0000.0480 | COMPUTER HARDWARE | \$420,186 | \$3,640,668 | \$580,575 | \$850,000 | \$25,000 |
| TOTAL SUPPLIES | | \$6,960,139 | \$7,133,274 | \$3,240,739 | \$2,560,000 | \$73,000 |
| 4XX.0000.0520 | BUILDINGS ACQUISITION | \$157,117,898 | \$75,921,522 | \$36,789,313 | \$20,990,269 | \$4,384,300 |
| 4XX.0000.0530 | IMPROV OTHER THAN BLDGS | \$8,993,668 | \$3,188,503 | \$4,496,198 | \$2,500,000 | \$60,000 |
| 4XX.0000.0540 | CAPITAL EQUIPMENT | \$4,323,049 | \$322,867 | \$333,029 | \$500,000 | \$3,000 |
| 4XX.0000.0550 | CAPITAL TECHNOLOGY | \$214,407 | \$24,306 | \$1,404,025 | \$1,250,000 | \$3,000,000 |
| 4XX.0000.0562 | BUS GARAGE | \$0 | \$0 | \$342,570 | \$0 | \$0 |
| TOTAL CAPITAL OUTLAY | | \$170,649,022 | \$79,457,198 | \$43,365,135 | \$25,240,269 | \$7,447,300 |
| 4XX.0000.0635 | RECOVERY PRIOR YR EXP | \$0 | \$0 | \$13,788 | \$0 | \$0 |
| 4XX.0000.0640 | DUES & FEES | \$655,282 | \$32,443 | \$1,109,438 | \$100,000 | \$5,000 |
| 4XX.0000.0650 | INSURANCE | \$70,216 | \$53,147 | \$39,263 | \$50,000 | \$5,000 |
| 4XX.0000.0670 | TAXES & LICENSES | \$2,047,261 | \$670,499 | \$528,852 | \$100,000 | \$5,000 |
| TOTAL OTHER | | \$2,772,759 | \$756,089 | \$1,691,341 | \$250,000 | \$15,000 |
| 4XX.0000.0810 | PLANNED RESERVE | \$0 | \$0 | \$0 | \$5,000,000 | \$0 |
| 4XX.0000.0820 | RESERVED FOR NEXT YEAR | \$205,550,815 | \$108,660,689 | \$52,987,607 | \$8,263,481 | \$0 |
| Total Expenditures | | \$402,955,590 | \$206,791,953 | \$109,008,089 | \$45,050,000 | \$9,250,000 |

CAPITAL CONSTRUCTION FUND EXPENDITURES BY FUNCTION

| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED |
|---------------------------|-------------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|
| 4XX.2660.XXXX | TECHNOLOGY | \$52,588 | \$30,048 | \$7,483 | \$25,000 | \$0 |
| 4XX.4150.XXXX | BUILDING ACQUISITIONS | \$187,190,041 | \$96,480,208 | \$53,120,788 | \$29,261,519 | \$6,000,000 |
| 4XX.4180.XXXX | OTHER CAPITAL PURCHASES | \$10,162,146 | \$1,621,008 | \$2,892,211 | \$2,500,000 | \$3,250,000 |
| 4XX.7000.XXXX | UNAPPROPRIATED ENDING BALANCE | \$205,550,815 | \$108,660,689 | \$52,987,607 | \$13,263,481 | \$0 |
| TOTAL EXPENDITURES | | \$402,955,590 | \$206,791,953 | \$109,008,089 | \$45,050,000 | \$9,250,000 |

CAPITAL CONSTRUCTION FUND THREE YEAR FORECAST

| | | 2023-24 Proposed | 2024-25 Forecasted | 2025-26 Forecasted | 2026-27 Forecasted |
|---------------------------|--------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenue | | | | | |
| 1000 | Local Revenue | \$250,000 | \$0 | \$0 | \$0 |
| 2000 | Intermediate Revenue | \$0 | \$0 | \$0 | \$0 |
| 3000 | State Revenue | \$0 | \$0 | \$0 | \$0 |
| 4000 | Federal Revenue | \$0 | \$0 | \$0 | \$0 |
| 5000 | Other Revenue | \$9,000,000 | \$0 | \$0 | \$0 |
| Total Revenue | | \$9,250,000 | \$0 | \$0 | \$0 |
| Expenditures | | | | | |
| 0100 | Salaries | \$163,500 | \$0 | \$0 | \$0 |
| 0200 | Associated Payroll Costs | \$93,000 | \$0 | \$0 | \$0 |
| 0300 | Purchased Services | \$1,458,200 | \$0 | \$0 | \$0 |
| 0400 | Supplies & Materials | \$73,000 | \$0 | \$0 | \$0 |
| 0500 | Capital Equipment | \$7,447,300 | \$0 | \$0 | \$0 |
| 0600 | Other Expenditures | \$15,000 | \$0 | \$0 | \$0 |
| 0700 | Transfers | \$0 | \$0 | \$0 | \$0 |
| 0800 | Reserves | \$0 | \$0 | \$0 | \$0 |
| Total Expenditures | | \$9,250,000 | \$0 | \$0 | \$0 |



INTERNAL SERVICE FUND

An Internal Service Fund may be established by transfer of one-time resources such as surplus fund balance with the intent of planning for future spending. Most recently, the District has utilized this function to establish a PERS Reserve Fund to offset pension cost increases. The fund was established and utilized within 5 fiscal years and was exhausted in 2018-19.

Due to the unusual circumstances described in the General Fund Balance section of this section (pages 40-41), there is an opportunity to establish such a fund as noted in the Annual Comprehensive Financial Report as “Future Expenses.” As one-time funds, the District may not use them to sustain long-term operational functions. The Internal Service Fund may be appropriated as transfers to the General Fund by the board during future budget development periods for uses such as:

- Actual Service Level Stabilization
If the general fund resources, specifically the State School Fund is not appropriated at a level to cover the increase in costs to maintain stable service levels for students, the board may access the Internal Service Fund as a temporary supplement.
- Technology Replacement
The District is now on a 1:1 device program that requires access to the internet, replacement of devices on a schedule, and additional licenses for system security and safety for students.
- PERS Reserve
Historically, the District has utilized the Internal Service Fund to offset rising costs of the pension program. Costs include debt service on pension obligation bonds that are stable based on a payment schedule through 2026. The rates that are paid directly to PERS by employers are determined by market returns every odd year, and set employer rates in the upcoming biennium. For example, the pension system earnings for 2019-21 determine the payroll rates for the 2023-25 biennium.
- Strategic Plan Initiatives
The district is entering the process of developing the next 5-year Strategic Plan. Initiatives under the plan may be explored, piloted, and supported by Internal Service Fund resources in future years.
- Curriculum Adoption
The District strives to maintain alignment with the Department of Education curriculum adoptions. Over the course of multiple underfunded years, the District has fallen behind in an effort to preserve student services over purchasing new curriculum. The process for adoption requires a period of discovery and piloting prior to implementation (spanning 2 fiscal years).



*Instructional Materials Division 22
Action Plan*

INTERNAL SERVICE FUND RESOURCES AND EXPENDITURES

| ACCOUNT | DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 BUDGET | 2023-24 PROPOSED |
|---------------------------|--------------------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| RESOURCES | | | | | | |
| XXX.0000.1990 | MISCELLANEOUS REVENUE | \$0 | \$0 | \$0 | \$0 | \$0 |
| XXX.0000.5200 | INTERFUND TRANSFER | \$0 | \$0 | \$0 | \$8,500,000 | \$0 |
| XXX.0000.5400 | BEGINNING FUND BALANCE | \$0 | \$0 | \$0 | \$0 | \$8,500,000 |
| TOTAL RESOURCES | | \$0 | \$0 | \$0 | \$8,500,000 | \$8,500,000 |
| EXPENDITURES | | | | | | |
| XXX.0000.0790 | TRANSFER TO GENERAL FUND | \$0 | \$0 | \$0 | \$0 | \$0 |
| XXX.0000.0820 | * RESERVE | \$0 | \$0 | \$0 | \$8,500,000 | \$8,500,000 |
| TOTAL EXPENDITURES | | \$0 | \$0 | \$0 | \$8,500,000 | \$8,500,000 |

INTERNAL SERVICE FUND THREE YEAR FORECAST

| | | 2023-24 Proposed | 2024-25 Forecasted | 2025-26 Forecasted | 2026-27 Forecasted |
|---------------------------|--------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenue | | | | | |
| 1000 | Local Revenue | \$0 | \$0 | \$0 | \$0 |
| 2000 | Intermediate Revenue | \$0 | \$0 | \$0 | \$0 |
| 3000 | State Revenue | \$0 | \$0 | \$0 | \$0 |
| 4000 | Federal Revenue | \$0 | \$0 | \$0 | \$0 |
| 5000 | Other Revenue | \$8,500,000 | \$8,500,000 | \$8,500,000 | \$8,500,000 |
| Total Revenue | | \$8,500,000 | \$8,500,000 | \$8,500,000 | \$8,500,000 |
| Expenditures | | | | | |
| 0100 | Salaries | \$0 | \$0 | \$0 | \$0 |
| 0200 | Associated Payroll Costs | \$0 | \$0 | \$0 | \$0 |
| 0300 | Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 0400 | Supplies & Materials | \$0 | \$0 | \$0 | \$0 |
| 0500 | Capital Equipment | \$0 | \$0 | \$0 | \$0 |
| 0600 | Other Expenditures | \$0 | \$0 | \$0 | \$0 |
| 0700 | Transfers | \$0 | \$0 | \$0 | \$0 |
| 0800 | Reserves | \$8,500,000 | \$8,500,000 | \$8,500,000 | \$8,500,000 |
| Total Expenditures | | \$8,500,000 | \$8,500,000 | \$8,500,000 | \$8,500,000 |

INFORMATIONAL SECTION





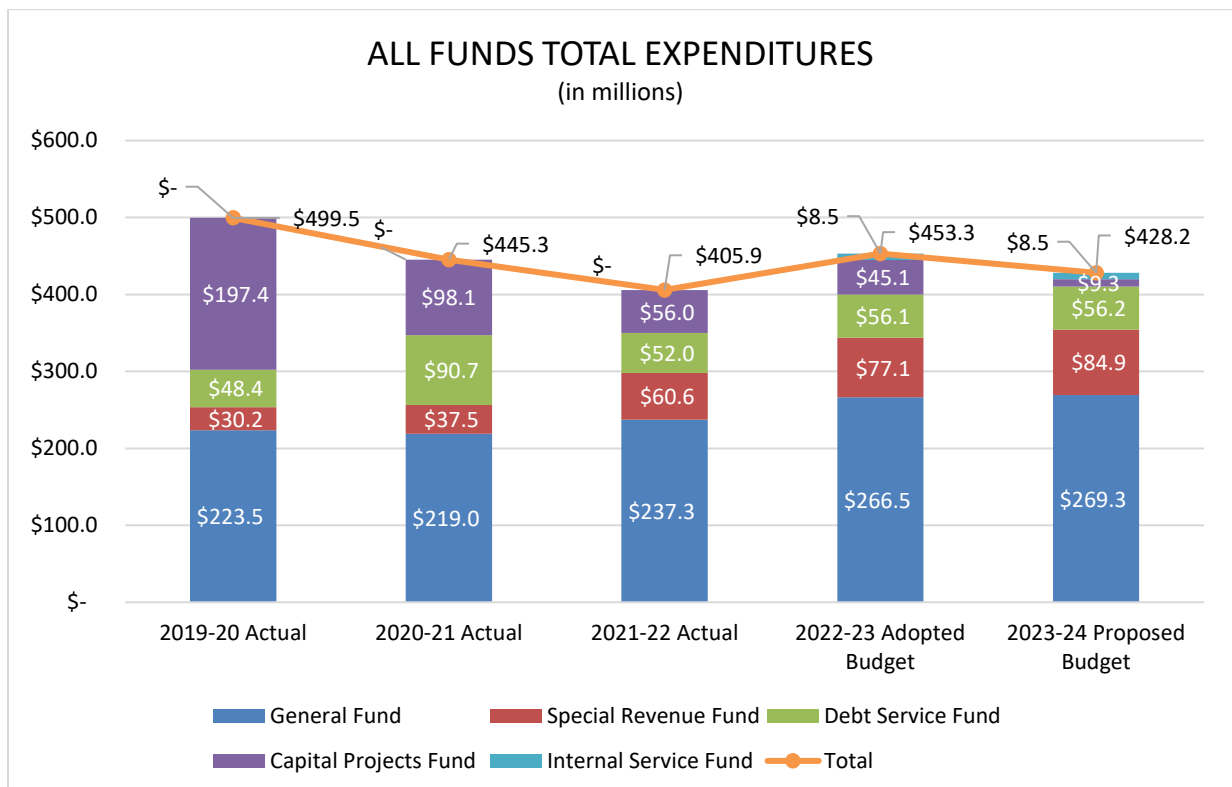
HILLSBORO SCHOOL DISTRICT 1J
INFORMATIONAL SECTION
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SUMMARY OF REVENUES & EXPENDITURES HISTORY AND BUDGETED – ALL FUNDS

| | Actual 2019-2020 | Actual 2020-2021 | Actual 2021-2022 | Adopted Budget 2022-23 | Proposed Budget 2023-24 |
|------------------------|---------------------|---------------------|---------------------|---------------------------|-------------------------------|
| Revenue | \$485,389,132 | \$363,453,026 | \$358,914,616 | \$370,966,123 | \$391,439,502 |
| Transfers In | 0 | 0 | 0 | 8,900,000 | 400,000 |
| Beginning Balance | 243,124,786 | 229,009,651 | 145,947,280* | 73,399,031 | 36,329,439 |
| Total Revenues | 728,513,918 | 592,462,677 | 504,861,896 | 453,265,154 | 428,168,941 |
| Expenditures | 499,504,267 | 445,278,313 | 405,910,729 | 441,781,777 | 414,568,941 |
| Transfers Out | 0 | 0 | 0 | 8,900,000 | 400,000 |
| Contingency | 0 | 0 | 0 | 2,583,377 | 13,200,000 |
| Total Expenditures | 499,504,267 | 445,278,313 | 405,910,729 | 453,265,154 | 428,168,941 |
| Ending Fund Balance | \$229,009,651 | \$147,184,364* | \$98,951,167 | \$0 | \$0 |

*Variance is due to Fund Balance restatement in 2021-22 due to cancelling of prior year leases.



TAX RATE EFFECT ON TAXPAYERS

While the District lies in multiple counties, 99.98 percent of the District's assessed value lies within Washington County. The District's Operating (Permanent) Tax Rate Limit is \$4.9749 per \$1,000 of assessed property value, and calculated in conjunction with the implementation of Measure 50 in 1997.

| Tax Rates | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Projected 2023-24 |
|--------------------------------------|----------------|----------------|----------------|----------------|------------------------------|
| Permanent Tax Rate per \$1,000 of AV | 4.9749 | 4.9749 | 4.9749 | 4.9749 | 4.9749 |
| Bond Tax Rate per \$1,000 of AV | 2.2049 | 2.2755 | 2.1321 | 1.9920 | 2.2178 |
| Average Assessed Value | \$279,432 | \$287,220 | \$295,978 | \$308,138 | \$318,352 |
| Tax Burden | \$2,006 | \$2,082 | \$2,104 | \$2,147 | \$2,290 |

Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels. Measure 50 was passed in 1997 and cut property taxes, introduced assessed value growth limits, and replaced most tax levies with permanent tax rates. Permanent tax rate equals the maximum rate without voter approval. When Measure 50 was implemented in 1997-98 it cut effective tax rates an average of 11 percent from their 1996-97 levels.

Measure 5 (M5 limits)

- \$5 per \$1,000 real market value (RMV) for schools
- \$10 per \$1,000 RMV for general government taxes
- Applied only to operating taxes, not bonds
- For each property, school taxes and general government

Measure 50 (M50 limit)

- Annual growth of AV limited to 3.0 percent for existing property
- Assessed value (AV) for 1997-98 was set (at 90.0 percent of 1995-96 AV for each property) and permanent rates were established for taxing districts
- For new property, AV = (RMV) times (AV/RMV of similar property)

ASSESSED VALUE OF TAXABLE PROPERTY WITHIN HILLSBORO SCHOOL DISTRICT BOUNDARIES

| Fiscal Year | Measure 5 Real Market Value | District Assessed Value | Total Direct Rate | Assessed Value as a percentage of RMV |
|-------------------|-----------------------------|-------------------------|-------------------|---------------------------------------|
| 2027 ¹ | \$43,805,040,105 | \$25,408,577,681 | \$7.21 | 58.00% |
| 2026 ¹ | 41,325,509,533 | 23,925,914,382 | 7.20 | 57.90 |
| 2025 ¹ | 38,986,329,748 | 22,529,768,735 | 7.20 | 57.79 |
| 2024 ¹ | 36,779,556,366 | 21,215,092,186 | 7.19 | 57.68 |
| 2023 | 34,697,694,685 | 19,977,130,780 | 6.97 | 57.57 |
| 2022 | 29,221,098,716 | 18,554,022,551 | 7.11 | 63.50 |
| 2021 | 26,811,052,990 | 17,506,912,143 | 6.34 | 65.30 |
| 2020 | 25,224,928,632 | 16,682,866,306 | 6.27 | 66.14 |

1 - Estimated

PROPERTY TAX LEVIES AND COLLECTIONS

| Fiscal Year | Net Taxes Levied for the Fiscal Year | Collected within the Fiscal Year of Levy | | Collection in Subsequent Years | Tax Collections to Date | |
|-------------------|--------------------------------------|--|-------------|--------------------------------|-------------------------|--------------|
| | | Amount | Per of Levy | | Amount | Per. of Levy |
| 2024 ² | \$ 139,083,743 | \$134,055,513 | 96.38% | | | |
| 2023 ² | 133,358,123 | 128,387,942 | 96.27 | | | |
| 2022 | 127,868,208 | 122,959,983 | 96.16 | \$ 0 | \$122,959,983 | 96.16% |
| 2021 | 124,164,238 | 119,259,552 | 96.05 | 903,895 | 120,163,447 | 96.78 |
| 2020 | 117,575,638 | 112,800,608 | 95.94 | 1,081,372 | 113,881,980 | 96.86 |

2 - Estimated

Source: Washington County Department of Assessment and Taxation and Hillsboro School District financial records

PRINCIPAL PROPERTY TAXPAYERS CURRENT AND NINE YEARS PRIOR

| Taxpayer | 2022 | | | 2013 | | |
|---------------------------------|------|--------------------------------------|-------------------|------|--------------------------------------|-------------------|
| | Rank | Measure 50 Assessed Value (AV) | % of County AV | Rank | Measure 50 Assessed Value (AV) | % of County AV |
| Intel Corporation | 1 | \$1,892,355,244 | 2.54% | 1 | \$ 1,317,485,109 | 2.67 % |
| Nike, Inc. | 2 | 1,450,518,012 | 1.95 | 2 | 458,134,800 | 0.93 |
| Portland General Electric Co. | 3 | 951,592,080 | 1.28 | 3 | 430,132,692 | 0.87 |
| Northwest Natural Gas Co. | 4 | 430,076,890 | 0.58 | 4 | 303,517,250 | 0.61 |
| Pacific Realty Associates | 5 | 426,502,345 | 0.57 | 5 | 301,554,205 | 0.61 |
| Verizon Communications Inc | 6 | 338,930,000 | 0.46 | | | |
| Gentech Inc | 7 | 281,929,300 | 0.38 | | | |
| Comcast Corporation | 8 | 267,644,000 | 0.36 | 7 | 247,208,700 | 0.50 |
| LAM Research Corporation | 9 | 204,291,922 | 0.27 | | | |
| Northwest Fiber LLC | 10 | 195,724,800 | 0.26 | | | |
| Frontier Communications | | | | 6 | 250,268,000 | 0.51 |
| Fred Meyer Stores, Inc. | | | | 8 | 149,532,916 | 0.30 |
| Maxim Integrated Products, Inc. | | | | 9 | 142,776,738 | 0.29 |
| PS Business Parks LP | | | | 10 | 112,151,006 | 0.23 |
| All Other Washington County | | 67,932,349,712 | | | 46,032,883,097 | |
| Total Washington County | | \$74,371,914,305 | | | \$49,355,659,075 | |

Source: Washington County Department of Assessment and Taxation

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN CALENDAR YEARS

| Year | Population | Personal Income (in thousands) | Per Capita Income | Unemployment Rate |
|------|------------|-----------------------------------|----------------------|----------------------|
| 2022 | 141,746 | \$5,913,501 | \$41,719 | 3.50% |
| 2021 | 140,986 | 5,420,207 | 38,445 | 5.00 |
| 2020 | 139,536 | 5,648,696 | 40,482 | 11.80 |
| 2019 | 139,448 | 5,322,033 | 38,165 | 3.80 |
| 2018 | 145,402 | 5,340,470 | 36,729 | 3.90 |
| 2017 | 144,785 | 5,027,080 | 34,721 | 4.10 |
| 2016 | 141,412 | 4,582,739 | 32,407 | 5.20 |
| 2015 | 135,294 | 4,220,226 | 31,193 | 4.70 |
| 2014 | 128,709 | 3,457,896 | 26,866 | 6.00 |
| 2013 | 132,506 | 3,479,343 | 26,258 | 7.60 |

Source: United States Census Bureau and U.S. Bureau of Labor Statistics.

BUDGET GENERAL OBLIGATION BONDS

| | | PRINCIPAL OUTSTANDING 7/1/2023 | 2023-24 PRINCIPAL PAYMENTS | 2023-24 INTEREST PAYMENTS |
|---|-------------------------------------|--------------------------------------|----------------------------------|---------------------------------|
| PURPOSE | GO Bond Series 2012, 2020 Refunding | | | |
| ISSUE DATE | October 2020 | | | |
| ISSUE AMOUNT | \$40,360,000 | \$22,510,000 | \$16,130,000 | \$143,017 |
| COUPON RATES | 0.22-0.75% | | | |
| FINAL PAYMENT DATE | June 2025 | | | |
| PURPOSE | GO Bond, Series 2017 | | | |
| ISSUE DATE | November 2017 | | | |
| PAR AMOUNT | \$268,395,000 | \$255,770,000 | \$2,970,000 | \$12,748,500 |
| COUPON RATES | 1.50 – 5.00% | | | |
| FINAL PAYMENT DATE | June 2038 | | | |
| PURPOSE | GO Bond, Series 2020 | | | |
| ISSUE DATE | February 2020 | | | |
| PAR AMOUNT | \$139,605,000 | \$131,450,000 | \$4,355,000 | \$5,427,700 |
| COUPON RATES | 1.50 – 5.00% | | | |
| FINAL PAYMENT DATE | June 2040 | | | |
| PURPOSE | Pension Bond Pool | | | |
| ISSUE DATE | June 2005 | | | |
| ISSUE AMOUNT | \$102,850,000 | \$47,775,000 | \$9,075,000 | \$2,273,612 |
| COUPON RATES | 4.052 – 4.759% | | | |
| FINAL PAYMENT DATE | June 2028 | | | |
| PURPOSE | Pension Obligation Bond | | | |
| ISSUE DATE | March 2015 | | | |
| ISSUE AMOUNT | \$39,285,000 | \$30,295,000 | \$1,805,000 | \$1,284,425 |
| COUPON RATES | 0.65% – 3.505% | | | |
| FINAL PAYMENT DATE | June 2034 | | | |
| TOTAL | | \$487,800,000 | \$34,335,000 | \$21,877,254 |
| GENERAL OBLIGATION DEBT SERVICE (LEVIED) | | \$409,730,000 | \$23,455,000 | \$18,319,217 |

Long-term obligations for the year are as follows:

| Governmental Activities Description | Outstanding July 1, 2023 | Increases | Decreases | Outstanding June 30, 2024 |
|--|-----------------------------|-----------|--------------|------------------------------|
| General obligation bonds | \$409,730,000 | \$ - | \$23,455,000 | \$386,275,000 |
| Unamortized Premium | 60,435,156 | - | 3,965,117 | 56,470,039 |
| Total General obligation bonds, net | 470,165,156 | - | 27,420,117 | 442,745,039 |
| Pension obligation bonds | 78,070,000 | - | 10,880,000 | 67,190,000 |
| Notes from direct placements and borrowings: | | | | |
| Qualified energy cons. bond | 1,434,139 | - | 134,704 | 1,299,435 |
| Equipment financing | 246,362 | - | 246,362 | - |
| Total | \$549,915,657 | - | \$38,681,183 | \$511,234,474 |

General Obligation Bonds – In November 2012, the District issued \$98.9 million in General Obligation Bonds with an interest rate of 1.5 percent to 5.0 percent. In November 2017, the District passed a \$408 million capital project levy. In December 2017, the District issued a \$268.4 million general obligation bond series and realized an unamortized premium of \$51.6 million, with an interest rate of 3.0 percent to 5.0 percent. In February 2020, the District issued a \$139.6 million general obligation bond series and realized an unamortized premium of \$27.7 million, with an interest rate of 1.5 percent to 5.0 percent. In October 2020, the District refinanced the 2012 General Obligation Bonds and issued \$40.4 million in General Obligation Bonds with an interest rate of 0.22 percent to 0.75 percent.

The District issued General Obligation Refunding Bonds, Series 2020, in an aggregate principal amount of \$40.4 million refunding \$37.1 million for a difference of \$3.3 million. The proceeds were used to refund the Callable Portion only of the District's 2012 Bonds and to pay the costs of issuance. The Bonds helped the District obtain a benefit of savings in total debt service requirements. The present value of the economic gain resulting from the refunding was \$1.6 million. The Callable Portion of the 2012 Bonds, \$37.1 million, were defeased due to placing the proceeds of the new bonds in irrevocable trusts to provide for future debt payments on the old bonds. These bonds have been called as of June 2022 and no further amounts have been defeased.

Pension Obligation Bonds – During the 2004-05 fiscal year, the District participated in pooled issuances of taxable pension obligation bonds to pay off a portion of the District's unfunded actuarial liability. The District issued \$102.9 million in debt as part of a pooled issuance of \$458.6 million. In May 2015, the District issued \$39.86 million in taxable pension obligation bonds to finance the District's estimated PERS unfunded actuarial liability. Bond proceeds were paid to the Public Employee Retirement System (PERS). An intercept agreement with the State of Oregon was required as a condition of issuance; therefore, a portion of State School Support is withheld on a monthly basis to repay debt.

Annual principal and interest payments are made each June 30, ending June 2034.

Qualified Energy Conservation Bonds – In March 2016, the District entered into a direct placement agreement for an Energy Conservation Bond in the amount of \$3.4 million. The bond has an interest rate of 3.46 percent, which is offset by tax rebates to the issues as a participant in the Quality Energy Conservation Bond program.

Equipment Financing – The District entered into financing agreements for the acquisition of buses for student transportation in 2017-18 for \$1.3 million, 2018-19 for \$1.1 million, 2019-20 for \$1.2 million.

Future debt service requirements for governmental activities long-term debt are as follows:

| For the Year Ending June 30, | General Obligation Bonds | | Pension Obligation Bonds | | Notes from Direct Placements | | Capital Leases | |
|---------------------------------------|--------------------------|-----------------------|--------------------------|----------------------|---------------------------------|-------------------|-------------------|-----------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2024 | \$23,455,000 | \$18,319,217 | \$10,880,000 | \$3,558,037 | \$134,704 | \$48,459 | \$246,362 | \$6,627 |
| 2025 | 25,385,000 | 17,857,800 | 12,040,000 | 3,065,600 | 140,409 | 43,749 | - | - |
| 2026 | 28,305,000 | 16,879,700 | 13,280,000 | 2,517,508 | 146,300 | 38,840 | - | - |
| 2027 | 31,300,000 | 15,464,450 | 14,625,000 | 1,894,300 | 152,385 | 33,725 | - | - |
| 2028 | 13,810,000 | 14,006,950 | 7,935,000 | 1,207,972 | 158,667 | 28,398 | - | - |
| 2029-33 | 95,950,000 | 58,445,100 | 17,190,000 | 2,833,799 | 701,674 | 55,836 | - | - |
| 2034-38 | 152,680,000 | 30,676,850 | 2,120,000 | 92,326 | - | - | - | - |
| 2039-40 | 38,845,000 | 2,359,800 | - | - | - | - | - | - |
| Total | <u>\$ 409,730,000</u> | <u>\$ 174,009,867</u> | <u>\$ 78,070,000</u> | <u>\$ 15,169,542</u> | <u>\$ 1,434,139</u> | <u>\$ 249,007</u> | <u>\$ 246,362</u> | <u>\$ 6,627</u> |

STUDENT ENROLLMENT

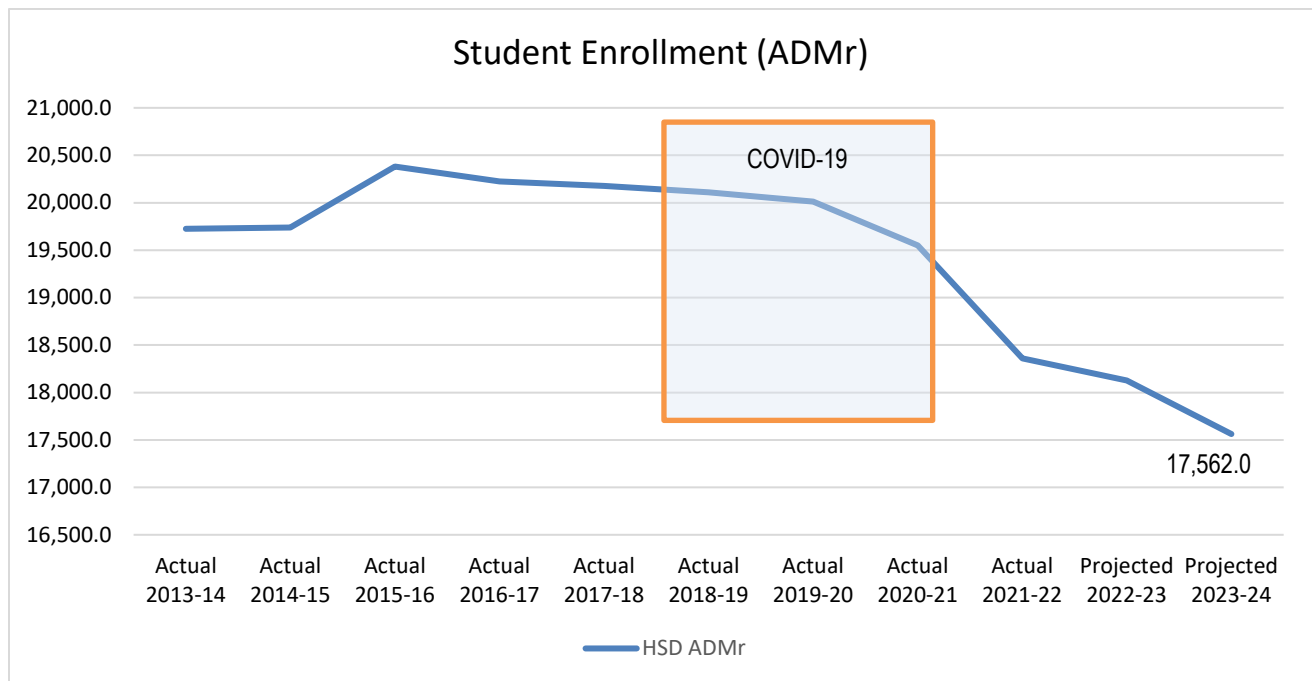
For the 2023-24 school year, the District will operate twenty-six elementary schools, serving Grades K-6; one elementary school, serving Grades K-8; four middle schools, serving Grades 7-8; and four high schools, serving Grades 9-12. Hillsboro School District also serves students in one alternative school, one online academy, and one charter school.

In order to have the most complete picture possible for projecting enrollment, the District has multiple tools for estimating the number and types of students to serve. Enrollment projections drive the State School Fund formula and predict funding levels. Recent residential development trends also rely on projections. Please see methods described below.

| | | |
|--|---|--|
| Davis Demographics Reports | (2016, 2017, 2018, 2019, 2020) This annual report is based on historical student enrollment by school, participation and mobility trends, and regional residential development. | The most recent report shows there are housing projects underway and the District is only beginning to see new students. |
| Oregon Department of Education¹ | (Quarterly) Consolidated student enrollment reports and state school fund estimates provide insight to enrollment and demographics for the District and the state of Oregon. | The District's Student Information System provides the data and staff verify that data prior to use. |
| Historical Student Data | District staff record and analyze data monthly to project staffing and facility needs for instruction at the targeted class size and caseload ratios. | A five-year annual ADMr average change and class roll-ups determine the enrollment levels for budgeting purposes. |

The Average Daily Membership (ADMr) represents the number of resident students in attendance at schools within the district. The district submits a quarterly and annual report generated by the student information system to the Department of Education that drives the base level of state funding, prior to weighting for various types of students. Typically, the first quarter enrollment report from October 1st is higher than the finalized annual report that determines funding. Please note in the chart below that in 2015-16 Kindergarten changed from 0.5 FTE to 1.0 FTE in order for districts to fund full-day services.

¹ Oregon Department of Education: <http://www.oregon.gov/ODE/Pages/default.aspx>



In the following chart, ADMr represents Average Daily Membership-Resident or students enrolled. ADMw represents Average Daily Membership-Weighted and includes the students enrolled plus their additional weighting for various eligibilities such as students on individual education plans, students in poverty, etc. Please see [ORS 327.013](#) for more information on student eligibility and weighting.

| Annual | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|----------|----------|----------|----------|----------|----------|----------|----------|
| HSD ADMr | 19,727.0 | 19,737.2 | 20,381.3 | 20,223.4 | 20,176.6 | 20,108.3 | 20,013.0 |
| HSD ADMw | 23,950.5 | 24,104.8 | 25,293.4 | 24,998.3 | 24,770.1 | 24,608.5 | 24,454.4 |

| | 2020-21 | 2021-22 | >>> Projected >>> | 2022-23 | 2023-24 |
|----------|----------|----------|-------------------------|----------|----------|
| HSD ADMr | 19,550.7 | 18,358.0 | | 18,125.0 | 17,562.0 |
| HSD ADMw | 24,454.4 | 23,231.8 | | 22,943.1 | 22,344.4 |

Another key piece of data is the October 1st District enrollment report. Historically, the October 1st enrollment marks the highest student count of the year and projections are used for staffing and determining discretionary budgets for schools. The district has experienced level and declining enrollment over the last five years. Although student growth is anticipated due to new available housing within the district, birth rates are down (consistent with national trends), and student mobility (students exiting the District across all grades) is a challenge that district staff are focusing on.

PERSONNEL RESOURCE ALLOCATION

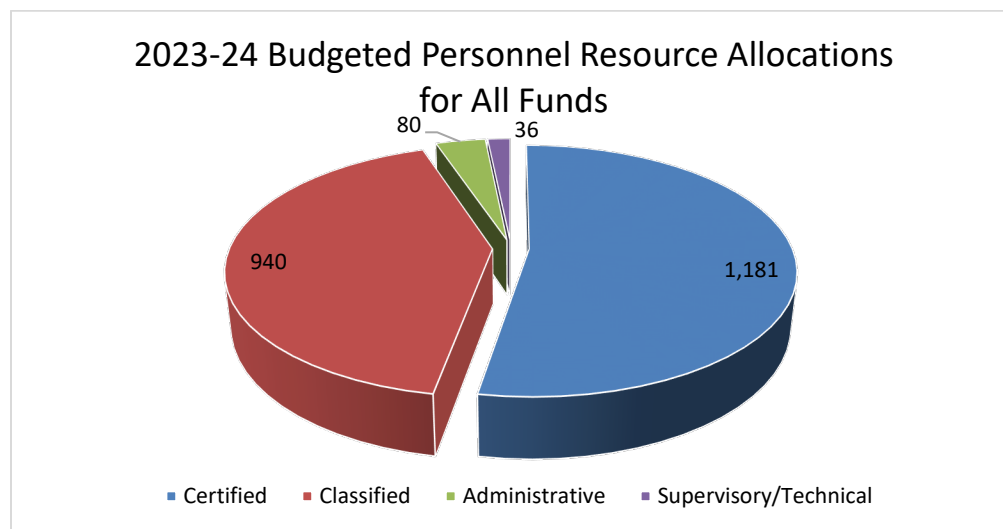
| Personnel Type | Full Time Equivalents (FTE) | | | | Proposed Budget 2023-24 |
|-----------------------|-----------------------------|------------------|------------------|------------------------|-------------------------|
| | Actual 2019-2020 | Actual 2020-2021 | Actual 2021-2022 | Adopted Budget 2022-23 | |
| Certified | 1,137 | 1,091 | 1,207 | 1,232 | 1181 |
| Classified | 1,102 | 986 | 1,049 | 1,084 | 940 |
| Administrative | 77 | 72 | 84 | 85 | 80 |
| Supervisory/Technical | 34 | 36 | 41 | 41 | 36 |
| Total All Staff | 2,350 | 2,185 | 2,381 | 2,442 | 2,237 |

Certified – an employee who fills school or educational assignments requiring the issuance of a certificate. Examples are teachers and specialists.

Classified – an employee whose position within the District does not require certification. Examples are clerical, custodial, maintenance, computer tech, etc.

Administrative – an employee involved in the management of school operations at a school or district level. Examples are principals, vice principals, superintendent, executive directors, etc.

Supervisory/Technical – an employee providing management and technical assistance for specialized fields. Examples are department managers, software developers, systems analysts, etc.



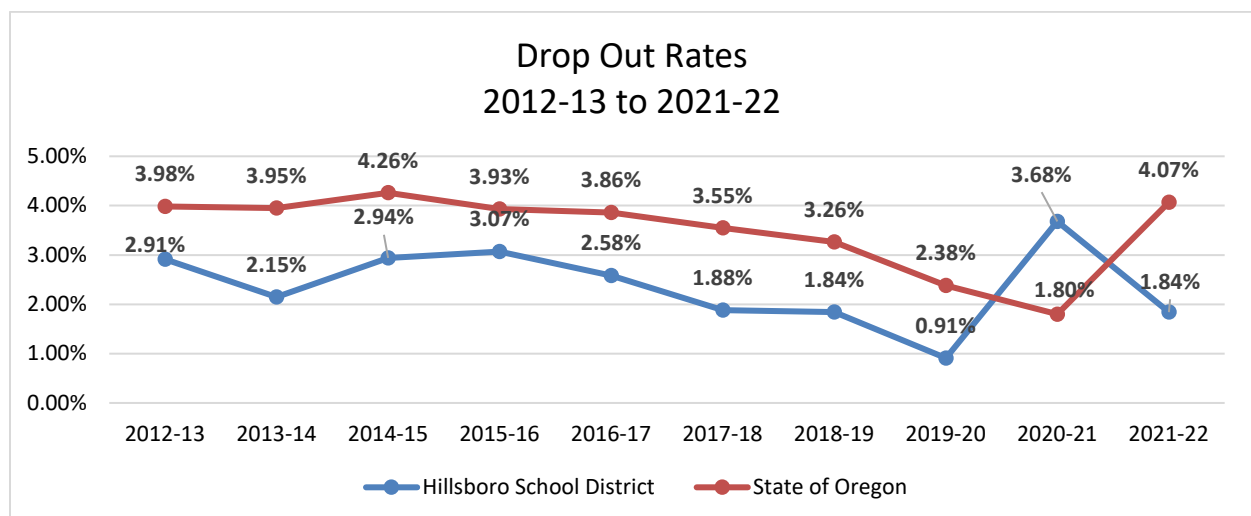
PERFORMANCE MEASURES

Drop Out Rates

Drop out data is collected in the Annual Cumulative Average Daily Membership (ADM) Data Collection each year at the end of the school year, which identifies students' enrollment dates and status as of the last day of enrollment for the year. A drop out is a student who withdrew from school and did not graduate or transfer to another school that leads to graduation. Dropouts do not include students who:

- are deceased,
- are being home schooled,
- are enrolled in an alternative school or hospital education program,
- are enrolled in a juvenile detention facility,
- are enrolled in a foreign exchange program,
- are temporarily absent because of suspension, a family emergency, or severe health problems that prevent attendance at school,
- received a GED certificate,
- received an adult high school diploma from a community college.

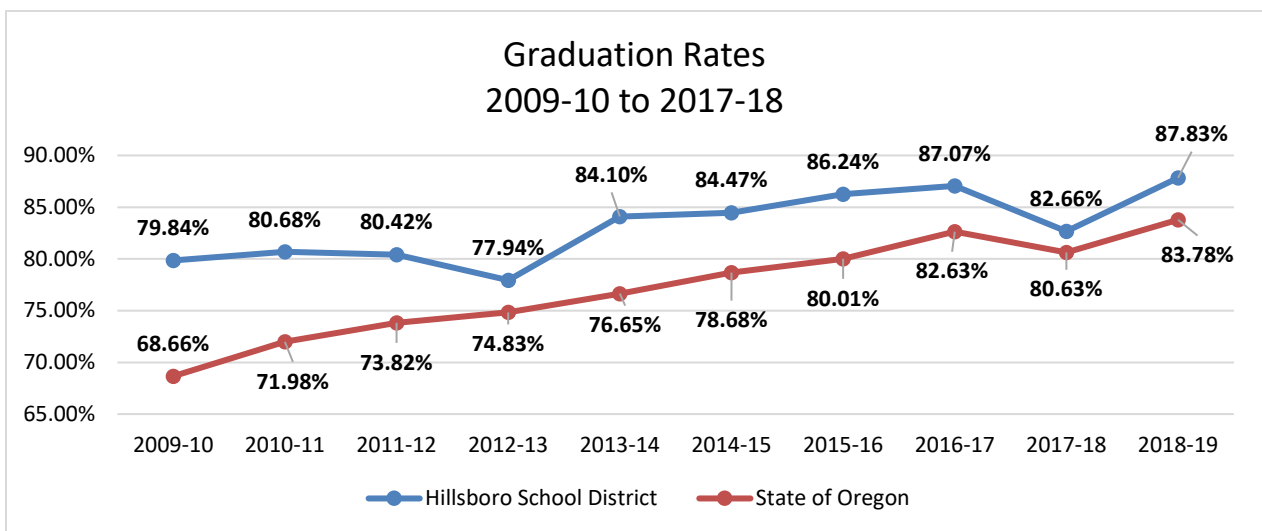
Dropout rates at the State level have been decreasing for several years and are the lowest they have been since 2011-12. The change is primarily due to the transition from in-person to on-line school in the spring of 2020. Students in the community were disproportionately impacted and faced multiple challenges including illness (either the student or a family member), unemployment in their families necessitating many students go to work, having to provide care/childcare for family members, access to support with assignments, mental health or social issues. Students are more engaged and showing progress now that students are back in schools. The District continues to try to reengage those students that dropped out.



Graduation Rates

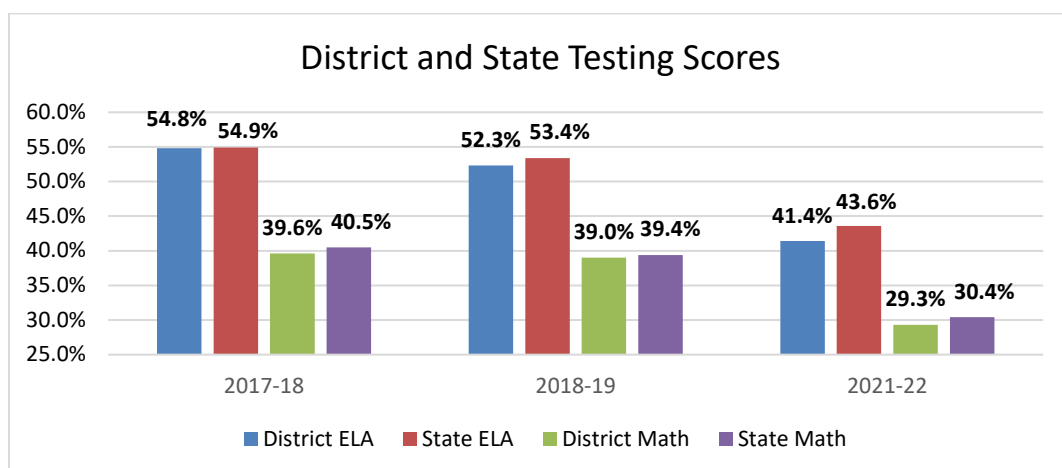
Prior to the pandemic, Hillsboro School District graduation rates were on the rise. The pandemic clearly had an impact on our students and our community as we have returned to in person learning, many of the practices that we did prior to the pandemic have resumed to support students in a more targeted manner if they are off track to graduate. We have increased ways in which students can credit attain as well utilizing funds to increase our ability to support summer school for more students that need options.

The following data is 4-year cohort graduation rates for 9th graders entering High School in 2009-10 through 2018-19.



Standardized Test Scores

The District has scored within 2.2 percent of the State in both ELA standardized test scores and Math standardized test scores between 2017-18 and 2021-22. Due to the pandemic, test scores are not available for 2019-20 or 2020-21.

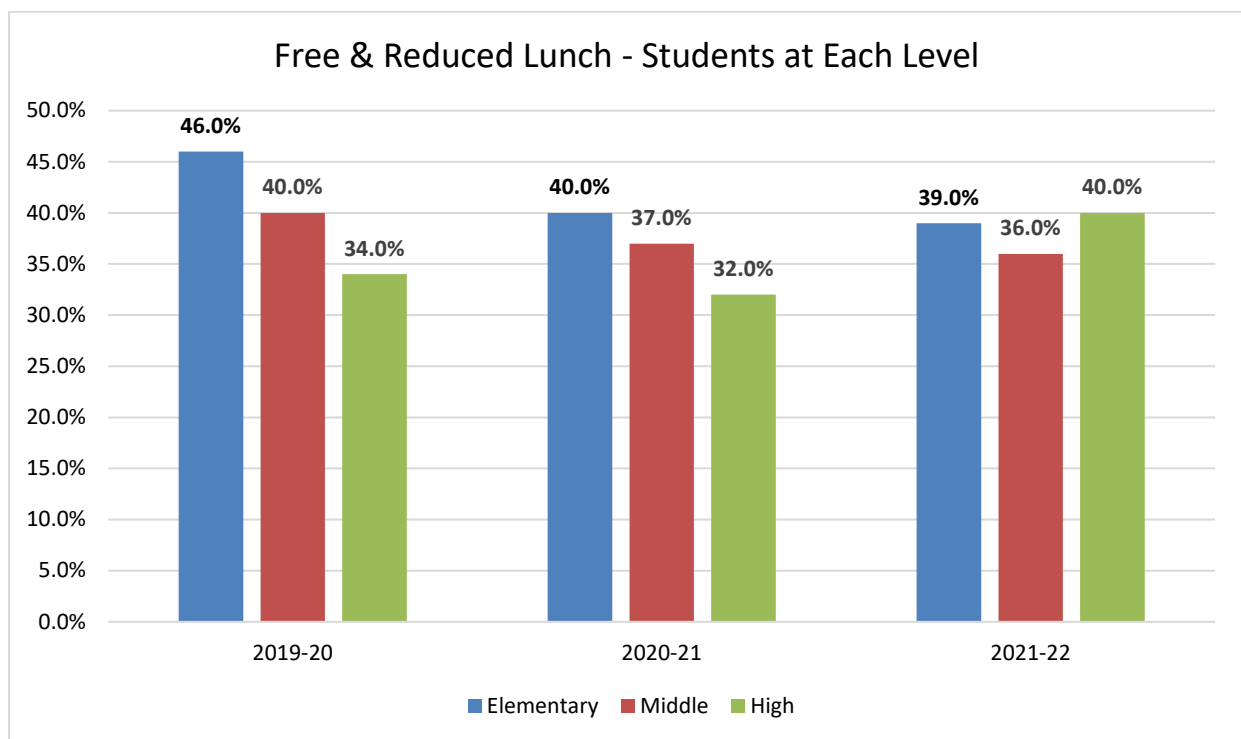


Free/Reduced Lunch Statistics

Beginning in the 2020-21 school year the State of Oregon enacted legislative expansion of the free meal eligibility in schools. Increasing the household income limit as well as supplementing revenues for the Community Eligibility Provision, thus promoting more availability and higher participation in school meals. These new provisions are intended to decrease food instability in households throughout Oregon.

During the 2022-23 school year, HSD's percentage of free-and-reduced-price-eligible students totaled 45.0 percent or 9,900 students. Under the Oregon Student Success Act provisions, an additional 914 students are eligible to receive meals at no cost.

The graph below depicts the breakdown by level of students receiving free/reduced lunches (FRL) in the past three years.



BUDGET SITUATION RETROSPECTIVE

2022-23 Stabilization with Supplemental Services

The 2022-23 school year is the second of the 2021-23 biennium and therefore our funding level is already established. The 2021 Legislative Session set the State School Fund at \$9.3 billion, which is \$300 million short of what is necessary to meet the Hillsboro School District's Actual Service Level. The Student Investment Account (SIA) and the High School Success Plan (Measure 98) will be fully funded for the second year in a row.

Fortunately, there are other funding sources that have been made available to districts through legislative action and federal pandemic relief that will help us weather the coming year without having to make significant reductions to staffing levels or programming.

HSD's allocations are as follows:

| Funding Round | Amount | Expiration Date |
|--------------------------------------|----------------|-------------------|
| ESSER I | \$1.3 Million | Expires 9/30/2022 |
| ESSER II | \$6.4 Million | Expires 9/30/2023 |
| ESSER III/ARP (American Rescue Plan) | \$24.3 Million | Expires 9/30/2024 |

Due to the modified service models of Comprehensive Distance Learning and Hybrid in the 2020-21 school year, the District did not access ESSER Funds last year. Instead, we have carried the funds forward and allocated them on an annual basis as part of the regular budget development cycle, mapped backwards from their expiration date and targeting both operational and student needs. These funds are considered temporary in nature, and the District is intentionally targeting them to provide temporary supplemental services for learning acceleration, safety and health, and stability in operations over the full length of time available.

In addition, the unique situation caused by COVID-19 in the 2020-21 school year led to a significant decrease in expenditures versus budget expectations. Savings on substitutes, temporary staff, fuel, utilities, and supplies, led to the avoidance of approximately \$11.0 million in expenditures versus what was budgeted. We also received special relief funds from the State (\$431,201) and Washington County (\$1,430,472) for a total of \$1,861,673 in additional revenue.

The 2021-22 school year shows moderate stabilization of enrollment and student attendance. The Hillsboro School District, along with other districts across the state and nation, has seen a decline in enrollment over the past two years due to the combined effects of pandemic uncertainty and decreased birth rates. The 2022-23 budget is based on current enrollment projections and Actual Service Level projections, and will closely monitor enrollment trends to predict our budget needs for the 2023-24 school year and beyond.

2021-22 (-\$3.9 million General Fund, +\$5.25 million Student Investment Account, +\$18.9 ESSER I/II/ARP Funds)

Heading into the 2021-22 school year, we anticipated a general fund shortfall of approximately \$3.9 million. We intended to absorb that shortfall by funding eligible expenses with a portion of the \$16.5 million in Student Success Act/Student Investment Account (SSA/SIA) dollars we expected to receive.

During CDL, a concerted effort was made to keep staff safely working by repurposing some to support students and some to work on maintenance projects, and continuing to utilize the Work Share program for select employees. The Oregon Employment Department Work Share program streamlined unemployment benefits to eligible employees that had a reduction in 20-40% of their regular hours while maintaining a pre-reduction level of insurance benefits.

Areas of savings during CDL include transportation, utilities (from lack of evening events), and substitutes. Areas of excessive costs include technology (hardware, licensing, training, and support), access to the internet, and meal delivery services.

The state was ultimately able to deliver \$150 million (of the initially-anticipated \$475 million) in SIA funds to school districts, which meant HSD received approximately \$5.25 million to help support eligible expenses in the categories of instructional time, student health and safety, reducing class size, and well-rounded education.

HSD expects to receive approximately \$38 million in federal coronavirus relief funds (Elementary and Secondary School Emergency Relief Funds, or ESSER Funds). A group of cross-functional administrators created and Accelerated Learning Spending Plan that will guide investments of the temporary federal aid or ESSER funds, ODE Summer Grants, Student Investment Account, and High School Success/Measure 98 funds. These funds will be central to our efforts to mitigate the negative impacts of the pandemic and successfully transition students back to full-time in-person instruction.

We intend to continue advocating at the state level for additional funding for K-12 education through the SSF. It is a delicate exercise, as we certainly do not want to appear ungrateful for the historic investment in education that was realized through the SSA/SIA; however, for the SSA/SIA to be a true investment, it needs to be in addition to - not a substitute for - a stable base of funding.

2020-21 (-\$4.6M, +\$3M (cost savings), +\$5.25M (SIA), - ~\$4M (increased operational expenses, + \$4M COVID relief funds)

Heading into the 2020-21 school year, we anticipated a shortfall of approximately \$4.6 million. We intended to absorb that shortfall by funding eligible expenses with a portion of the \$16.5 million in Student Success Act/Student Investment Account (SSA/SIA) dollars we expected to receive. As the spring wore on, however, there was increasing uncertainty over

the impact COVID-19 would have on our funding situation, including the availability of SIA dollars, so HSD implemented three cost-saving measures in late spring 2020:

1. Spending freeze
2. Hiring freeze
3. Participation in Work Share program for all employees from May 15, 2020, through July 24, 2020, in which employees were furloughed one to two days per week, rather than being laid off. Employees received their regular pay for the days they worked and Work Share unemployment pay for the furlough days. Employees also received \$600 per week from the federal CARES Act.

These measures saved the District approximately \$3 million that was then available for operational expenses in 2020-21.

HSD also staffed schools at a three percent reduction in anticipation of enrollment loss due to extended school closures and the Comprehensive Distance Learning (CDL) model. (2020-21 enrollment is down approximately 1,000 students from the 2019-20 school year.)

During CDL, a concerted effort was made to keep staff safely working by repurposing some to support students and some to work on maintenance projects, and continuing to utilize the Work Share program for select employees.

Areas of savings during CDL include transportation, utilities (from lack of evening events), and substitutes. Areas of excessive costs include technology (hardware, licensing, training, and support), access to the internet, and meal delivery services.

The state was ultimately able to deliver \$150 million in SIA funds to school districts, which meant HSD received approximately \$5.25 million to help support eligible expenses in the categories of instructional time, student health and safety, reducing class size, and well-rounded education.

It is anticipated that HSD will end the year with a balanced budget. Partners such as Washington County and the Hillsboro Schools Foundation brought additional support for students and their families during the public health emergency. The District will also have access to additional COVID-19 relief funds that can be spent over the next biennium; funding will be used to address long-term recovery from the pandemic that will benefit the greatest number of students with the highest levels of need.

2019-20 (-\$9,612,175 + \$480,000 + -\$1.5 million)

The 2019 Legislative Session was one the education community was extremely excited about. With a democratic supermajority in the House and Senate, the opportunity for a generational fix for education funding was within reach. Indeed, the Legislature passed the Student Success Act- a piece of legislation designed to generate \$2 billion each biennium through a corporate activities tax (CAT)- to provide the funds to lower class sizes, support students' mental health needs, offer extended learning opportunities and enriched educational experiences, and fully fund Measure 98- the career-technical education,

graduation attainment, and dropout prevention measure passed overwhelmingly by voters in 2016.

But the Legislature also allocated what was for many large districts, including HSD, an insufficient amount to the State School Fund (SSF). At the time we needed to present a budget proposal to our budget committee, the statewide K-12 budget was thought to be \$8.972 billion; therefore, we planned for reductions of \$9.6 million from our 2019-20 to cover our shortfall for the biennium. However, on June 4, 2019, the Governor signed a budget that increased K-12 funding to \$9.0 billion. The additional \$28 million statewide translated to approximately \$480,000 for HSD. Rather than allocate those funds, we opted to use the funds to ensure high school student success coaches remained whole, address class size hot spots, and meet other student support needs.

By winter, it was clear that decreasing enrollment and an increase to the cost of utilities beyond historical averages had caused an additional shortfall in the current year of approximately \$1.5 million. That shortfall was managed by restricting discretionary spending and utilizing other funding to cover general fund expenses, where possible.

2018-19 (-\$3,679,289 + -\$2,000,000)

Relatively flat state revenue projections and this being the second year of the biennium meant there were no changes to the 2017-19 K-12 budget during the 2018 short session. That, coupled with the fact that our student enrollment has fallen short of projections for the last two years and that student enrollment across the state has increased, thereby reducing the amount provided per-student, meant that we were in a reduction mode again for 2018-19.

We estimated our shortfall to be \$3,679,289, which already accounted for the utilization of the last \$1 million in our PERS Reserve Fund and the further reduction of our Ending Fund Balance to 4.0 percent after the 2018-19 school year. We proposed managing the shortfall in the following ways:

- Use Construction Excise Tax funds to pay principal and interest on our administration center - \$530,000
- Pay for certain technology and equipment expenses out of bond funds - \$700,000
- Reduce roll-up cost estimates for staffing, salaries, and benefits reductions - \$2,449,289

In early 2019, it became clear that the reductions heading into the school year hadn't gone far enough, based on our declining enrollment and changing student demographics. So we implemented mid-year spending reductions to affect an additional \$2 million in savings.

2017-18 (-\$7,713,000)

The State Legislature met for their full session starting in February 2017. Facing the state was a \$1.6 billion shortfall versus what would have been needed to simply roll costs up from 2016-17.* On the K-12 side, we were also looking at a significant increase to PERS employer rates beginning in the 2017-18 school year (approx. 6.0 percent).

We built our budget assuming an \$8.15 billion allocation to K-12 education, which meant making cuts of approximately \$7.5 million. We ultimately had to stick to those cuts- even though the final allocation was \$8.2 billion- because the money was split 50/50 rather than 49/51, which meant higher costs in the second year of the biennium.

To reach our target, we did the following: 1) Used reserves and adjustments: State School Fund adjustments for 2015-16 and 2016-17- \$1 million; PERS Reserve Fund- \$1 million; Construction Excise Tax to offset Facilities budget- \$1 million; Reduce Ending Fund Balance to 4.5 percent- \$1 million; and 2) Implemented efficiencies/reductions: Central Office reductions and efficiencies- \$2,258,000; Student Services reductions- \$455,000; Better align staffing to enrollment- \$1 million. Total reductions were \$7,713,000.

Efforts to pass bills around revenue reform and cost containment were not successful in the 2017 session, but will hopefully be addressed again in the 2019 session.

(*The \$1.6 billion shortfall was largely filled by the implementation of a healthcare provider tax, which would not only bring in revenue from the tax, but also federal matching dollars. A successful signature-gathering campaign in the summer/fall of 2017 led to this item's referral to a special election in January 2018. It was defeated and the tax was initiated as planned.)

2016-17 (-\$2.33 million)

As we budget for the 2016-17 school year, we are feeling the effects of a still-volatile economy. Modifications to the laws around Gain Share mean that the District is no longer receiving "pass-through" money of approximately \$1.2 million per year from the City and County. Also, though the region saw significant growth and districts around us experienced increasing enrollment, Hillsboro's enrollment did not meet projections. Furthermore, a majority of the PERS reforms that were passed in the 2013 session were deemed unconstitutional by the State Supreme Court and were nullified.

A positive is that we were able to secure three-year contracts with both our licensed and classified employee groups, which provides a measure of certainty when budgeting. Negotiated increases through those contracts included an annual cost of living adjustment (COLA) and insurance cap increase (total value equivalent to 3.0 percent COLA and \$25/month/year insurance cap increase).

Our efforts to contain costs for 2016-17 included "trueing up" the staffing ratio to align with actual enrollment (loss of 14.42 licensed FTE positions), and reducing district-level department budgets (discretionary) by 2.0 percent. We were able to add 2.0 FTE classified custodial positions to reduce the pressure on some of our buildings with half-time night custodians. Net reductions/savings of approximately \$2.33 million.

More information regarding budget years prior to 2016-17 are provided on the District website at <https://www.hsd.k12.or.us/Page/2060>.

GLOSSARY OF TERMS AND ACRONYMS

ACCRUAL BASIS

The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

ADM_w

Average daily membership, weighted for additional student characteristics

ADOPTED BUDGET

Financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

APPROPRIATION

A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board (ORS 294.311(3)).

APPROVED BUDGET

The budget that has been approved by the budget committee.

ARO_I

Academic Return on Investment

ASBO

Association of School Business Officials International

ASSESSED VALUE (AV)

The value placed on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

AVERAGE DAILY MEMBERSHIP (ADM)

The year-to-date average of daily student enrollment.

AVID

Advancement Via Individual Determination

BALANCED BUDGET

Projected resources equal projected requirements within each fund.

BALLOT MEASURE 98 (HSS)

High School Success is a fund initiated by ballot Measure 98 in November 2016 to aid in increasing graduation rates and ensuring high school graduates are ready for their next step. The measure passed with 65% voter support and allowed the Oregon Department of Education (ODE) to disperse funds during the 2017-19 biennium among districts and charter schools that serve students in grade 9 through grade 12. All areas of eligibility must be fully in place by the end of the 2020-21 school year.

BASIS OF ACCOUNTING

Methodology and timing of when revenues and expenditures or expenses are recognized and reported in the financial statements.

BOARD OF EDUCATION

Seven member elected board, created according to state law and vested with responsibilities for educational activities in a given geographical area, who establishes policy, hires a superintendent and governs the operations of the district.

BOND

A written promise, general under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period and requires greater legal formality.

BUDGET COMMITTEE

A statutorily (ORS 294.414) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget presented to the School Board for adoption.

BUDGET DOCUMENT

Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

BUDGET MESSAGE

Written explanation of the budget and the school district's financial priorities. The Superintendent of the school district prepares and presents the message.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the purposed means of financing them.

CAFR

Comprehensive Annual Financial Report

CAPITAL OUTLAY

Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

CAPITAL CONSTRUCTION FUND

Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

CARES ACT

Coronavirus Aid, Relief and Economic Security Act

CASH BASIS

System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.

CCR

College & Career Readiness

CET

Construction Excise Tax

CIP

Construction in Progress

CONTINGENCY

An estimate in an operating fund for unforeseen spending that may become necessary.

COST CENTER

An administrative subdivision of the school district, which is charged with carrying on one or more specific purposes such as a school, department or special program.

COVID

A mild to severe respiratory illness caused by a coronavirus first identified in Wuhan, China in December 2019. In 2020, the virus was declared a global pandemic.

CTE

Career and Technical Education

CURRENT BUDGET PERIOD

The budget period currently in progress.

CURRENT SERVICE LEVEL (CSL)

Determined by the Confederation of School Administrators and the Oregon Association of School Business Officials.

DAS

Distributed Antenna System

DEBT SERVICE FUND

A fund established to account for payment of general long-term debt principal and interest.

DISTRICT STRATEGIC PLAN

Articulates the District's mission, goals, and focus areas as it strives to increase the achievement of all students.

DMGroup

District Management Group is an independent consultant that helps school district leaders combine the most effective educational best practices with proven management techniques to bring about measurable, sustainable improvements in student outcomes. The District works with DMGroup on AROI.

EL

English Learner

ELA

English Language Arts

ELL

English Language Learner

ELPA

English Language Proficiency Assessment for the 21st Century

ENCUMBRANCE

An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

ES

Elementary School

ESD

Education Service District

ESSA

Every Student Succeeds Act

ESSER

Elementary and Secondary School Emergency Relief Fund

EVERY STUDENT SUCCEEDS ACT (ESSA)

Federal law governing the United States K-12 public education policy. Like the No Child Left Behind Act, ESSA is a reauthorization of the 1965 Elementary and Secondary Education Act, which established the federal government's expanded role in public education.

EXPENDITURES

Total amount incurred if accounts are on an accrual basis; total amount paid if accounts are on a cash basis.

FEMA

Federal Emergency Management Agency

FFCO

Full Faith & Credit Obligation

FFE

Furniture, Fixtures, and Equipment

FISCAL YEAR

A 12-month period from July 1 through June 30 to which the annual operating budget applies.

FULL TIME EQUIVALENT (FTE)

The term used to note the percentage of the job employed based on one full time employee being the norm. One FTE is one employee 100% of the time for the entire year. (0.5) FTE is one employee working one-half of the day in that position.

FUNCTION

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

FUND BALANCE

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

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, capital projects, enterprise, internal service, and trust and agency.

FUND

A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

FYE

Fiscal Year End

GAAP

Generally Accepted Accounting Principles

GASB

Governmental Accounting Standards Board

GEER

Governor's Emergency Education Relief Fund

GENERAL FUND

A fund used to account for most operating activities, except those activities required to be accounted for in another fund.

GFOA

Government Finance Officers Association

GO

General Obligation Bond

GOVERNING BODY

County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

GRANT

A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

HB

House Bill

HB 3427

House Bill that established the SSA and allocated funding to education purposed including the SIA.

HSD

Hillsboro School District

IASA

Improving America's Schools Act

IDEIA

Individuals with Disabilities Education Improvement Act

IEP

Individualized Education Program

INSTRUCTION

The activities dealing directly with the teaching of students or improving the quality of teaching.

INTERNAL SERVICE FUND

PERS Reserve available for transfers to offset increasing pension costs in the General Fund

LEVY

Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

LIABILITIES

Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

LSS

Limited Student Support

MEASURE 5 CONSTITUTIONAL LIMITS

The maximum amount of tax on property that can be collected from an individual property in each category of limitation.

NWRES

Northwest Regional Education Service District

OBJECT CLASSIFICATION

A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements.

OCNC

Oregon Child Nutrition Coalition

ODE

Oregon Department of Education

ORS

Oregon Revised Statutes. Oregon laws established by the legislature.

PD

Professional Development

PERMANENT TAX RATE LIMIT

The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit once it is established.

PERS

Public Employees Retirement System

PROGRAM

A group of related activities to accomplish a major service or function for which the local government is responsible.

PROPERTY TAXES

Ad valorem tax certified to the county assessor by a local government unit.

PROPOSED BUDGET

Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

PURCHASED SERVICES

Includes such items as conference fees, mileage paid, consultant fees, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas, liability, property and fleet insurance.

REQUIREMENT

The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

RESERVE FUND

Established to accumulate money over time for a specific purpose, such as purchase of new equipment.

RESOLUTION

A formal order of a governing body.

RESOURCE

Estimated beginning funds on hand plus anticipated receipts.

RMV

Real market property value

S3

Smarter School Spending

SB

Senate Bill

SB 1049

Senate Bill effective in 2020 redirecting a portion of PERS employee contributions to an employee pension stability account.

SIA

Student Investment Account, the account by which the State of Oregon has divided approximately 50% of the resources of the Student Success Act

SLC

Structured Learning Center

SLP

Speech Language Pathologist

SPECIAL REVENUE FUND

A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

SPED

Special Education

SSA

Student Success Act

SSF

State School Fund

STEAM

Science, Technology, Engineering, Arts and Mathematics

STEM

Science, Technology, Engineering and Mathematics

SUPPLEMENTAL BUDGET

A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the budget was originally adopted.

TAG

Talented and Gifted

TOSA

Teacher on Special Assignment

TRANSFERS

Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

UAL

Unfunded Actuarial Liability in reference to the PERS system and employer rates.

UNAPPROPRIATED ENDING FUND BALANCE

Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.



HILLSBORO SCHOOL DISTRICT 1J
April 25, 2023
LATINO PARENT ADVISORY COMMITTEE REPORT AND DISCUSSION

SITUATION

The role of the Hillsboro School District's Latino Parent Advisory Committee (HSD Latino PAC) is to advise HSD staff members on matters concerning planning, developing, administering, and evaluating of the District's parent engagement program, and to consequently make recommendations regarding State policies and guidelines, project proposals, and other matters of interest to the Latino parent community.

Further, the Latino PAC collaborates and consults with the District's Office of Federal Programs and the Equity, Access, and Engagement Team that works in partnership with the Office of School Performance. The Office of Federal Programs receives federal funds under Every Student Succeeds Act (ESSA), to 1) raise achievement for low-income and/or otherwise disadvantaged children; 2) provide access and opportunities for parent involvement; 3) increase family engagement in schools; and 4) enhance collaboration between educators and parents.

RECOMMENDATION

The Superintendent recommends that the Board of Directors listen to this report and ask any questions they may have.

PROCLAMATION

The Hillsboro School District acknowledges that school nurses act as a liaison to the school community, families, and healthcare providers on behalf of student's health.

We know that students today face complex and life-threatening health problems requiring care in school and we appreciate the role that school nurses play in the lives of students.

We recognize that school nurses have served a critical role in improving student health and in ensuring student's academic success for more than 100 years.

We understand that school nurses are the link between health and learning and are in a position to make a positive difference for students every day.

We celebrate the accomplishments of school nurses and their efforts of meeting the needs of today's students by improving the delivery of health care in our schools.

The Hillsboro School District offers gratitude for school nurses, who contribute to our local communities by helping students stay healthy, in school, and ready to learn.

The Board of Education of the Hillsboro School District do hereby proclaim the week of May 6-12, 2023 to be:

SCHOOL NURSES APPRECIATION WEEK



We urge all community members to join us in recognizing the many contributions and achievements of school nurses to the development of prosperity of our community.

Hillsboro School District Board of Directors

PROCLAMATION

The Hillsboro School District acknowledges that Asian Americans and Pacific Islanders have lived and worked in Oregon since its early days, contributing to the state's rich history, economy, and culture.

The Hillsboro School District knows that Asian Americans and Pacific Islanders have helped advance our community's prosperity through their contributions to all fields of education, business, the arts, economic development, science, and technology, among others.

The Hillsboro School District recognizes that Asian Americans and Pacific Islanders history is marked by a struggle for freedom, equality, and justice, prevailing over the adversity of exclusion, persecution, incarceration, and disparities.

The Hillsboro School District understands that the vibrant history and diverse cultures of Oregon's Asian Americans and Pacific Islanders are here to be honored as a central part of our state's story and shared across all Oregon communities.

The Hillsboro School District celebrates that the month of May is nationally recognized as a time to celebrate the contributions of Asian Americans and Pacific Islanders to our society and collective history.

The Board of Education of the Hillsboro School District do hereby proclaim the month of May 2023 to be:

ASIAN AMERICAN & PACIFIC ISLANDER HERITAGE MONTH



We urge all community members to join us in recognizing the many contributions and achievements of Asian Pacific Americans to the development of prosperity of our community.

Hillsboro School District Board of Directors

PROCLAMATION

The Hillsboro School District celebrates teachers who keep American democracy alive by molding future community members through guidance and education.

The Hillsboro School District honors teachers who are constantly learning so they can adapt to the ever-changing needs of a diverse population in order to open students' minds to ideas, knowledge, and dreams that reach beyond the limits of their present circumstances.

The Hillsboro School District thanks teachers who contribute to the growth of our city, state, and nation by providing high-quality equitable education to all students.

The Hillsboro School District recognizes that teachers spend countless hours preparing lessons, evaluating progress, counseling and coaching students and performing community service.

The Hillsboro School District salutes teachers in their work to inspire students to discover endless possibilities for success.

The Board of Education of the Hillsboro School District do hereby proclaim the week of May 8-12, 2023 to be:

TEACHER APPRECIATION WEEK



We urge all community members to join us in recognizing the many contributions and achievements of teachers to the development of prosperity of our community.

Hillsboro School District Board of Directors

DRAFT

HILLSBORO SCHOOL DISTRICT BOARD OF DIRECTORS—MINUTES

March 14, 2023

District Administration Center, 3083 NE 49th Place, Hillsboro, Oregon

1. **REGULAR SESSION**

| <u>Board Present:</u> | <u>Staff Present:</u> |
|--------------------------|--|
| Mark Watson, Chair | Mike Scott, Superintendent |
| Nancy Thomas, Vice Chair | Travis Reiman, Assistant Superintendent, Academic Services |
| See Eun Kim, virtual | Audrea Neville, Assistant Superintendent, School Performance |
| Erika Lopez, virtual | Kona Lew-Williams, Human Resources Officer |
| Patrick Maguire, virtual | Michelle Morrison, Financial Officer |
| Monique Ward | Beth Graser, Communications Officer |
| | Casey Waletich, Operations Officer |
| | Jordan Beveridge, Information Technology Officer |
| | Francesca Sinapi, Equity, Access and Engagement Officer |
| | Rose Roman, Executive Assistant to the Board |
| | Ciara Hartzell, Technical Support |
| | John Garcia Lopez, Technical Support |
| | Miranda Shadows, Technical Support |
| | S. Antonio Hernandez Viera, Language Liaison |
| | Jessica Servin, Language Liaison |
| | Mary Kay Babcock, HEA President |
| | Melody Hansen, HCU President |
| | Angela Adzima, HEA Vice-President |

- A. Call to Order and Flag Salute
Chair Mark Watson reconvened the meeting at 5:17 PM and led the Pledge of Allegiance.
- B. Land Acknowledgement
Board Chair Mark Watson read the Land Acknowledgement.
- C. Proclamations
1. National Volunteer Week
Chair Mark Watson read the National Volunteer Week Proclamation.
- D. Approval of Agenda
Director Mark Watson MOVED, SECONDED by Director Monique Ward, to approve the agenda as printed.

The MOTION CARRIED (4-0).

No further discussion took place.
- E. Audience Time
No audience members requested to address the Board.

F. Consent Agenda

Consent agenda items are distributed to Board members in advance for study, and enacted with a single motion.

Director Mark Watson MOVED, SECONDED by Director Monique Ward, to approve the Consent Agenda as printed.

The MOTION CARRIED (4-0).

No discussion took place.

Consent Agenda items were as follows:

1. Approve Minutes of February 28, 2023 Board Meeting
2. Approve Routine Personnel Matters
3. Approve Policies
 - a. E - Support Services
 - 1) EFA: Local Wellness Program
 - b. I - Instruction
 - 1) IGDJ: Interscholastic Activities
 - 2) IL: Assessment Program

G. Action Items

1. Adopt Inter-District Transfers Plan

Communications Officer Beth Graser gave an update on the inter-district transfers plan.

Director Monique Ward MOVED, SECONDED by Director Nancy Thomas, that the Board of Directors adopt the inter-district transfers plan for the 2023-24 school year.

The MOTION CARRIED (6-0).

Board members asked questions and provided comment.

2. OSAA Cooperative Sponsorship Application - CHS and LHS Softball

Superintendent Mike Scott explained of the cooperative sponsorship application by Century High School and Liberty High School.

Director Erika Lopez MOVED, SECONDED by Director Monique Ward, that the Board of Directors approve the Cooperative Sponsorship Application.

The MOTION CARRIED (6-0).

Board members asked questions and provided comment.

3. Strategic Plan and Integrated Guidance Update

Assistant Superintendent Travis Reiman gave an overview of the HSD integrated guidance plan including the review of the plan, budget template, application, and longitudinal performance targets. Communications Officer Beth Graser provided information on the first reading of the Strategic Plan.

Director Nancy Thomas MOVED, SECONDED by Director Erika Lopez, that the Board of Directors approve the District's 2023-2027 Integrated Guidance application.

The MOTION CARRIED (6-0).

Board members asked questions and provided comment.

H. Reports and Discussions

1. Financial Report

Financial Officer Michelle Morrison highlighted the strategies to support administrators, and the transition from mobile hotspots to HiLight internet services with the City of Hillsboro.

I. Information - Administrative Regulation Update

Board Chair Mark Watson presented the administrative regulation updates.

J. Policies - First Reading

Board Chair Mark Watson presented the policies for first read.

K. HCU / HEA Reports

HCU President Melody Hansen discussed her attendance and visits with legislators in Salem to advocate on behalf of classified staff, and highlighted classified staff appreciation week last week.

HEA President Mary Kay Babcock discussed behavior referrals and injury reports that certified staff are filling out, her advocacy in Salem for education funding and meeting with legislators, highlighted counselor's week activities, and HEA's endorsement of Board candidates Patrick Maguire, See Eun Kim, and Ivette Pantoja.

L. Discussion Time

1) Superintendent's Time

Superintendent Mike Scott expressed appreciation for partnership with union leaders, highlighted Financial Officer Michelle Morrison's advocacy to ODE for reporting requirements, Assistant Superintendent Travis Reiman and Communications Officer Beth Graser for their work on the strategic plan, and thanked the Board for their work.

2) Board of Directors' Time

Director See Kim wished Communications Officer Beth Graser a happy birthday.

Director Erika Lopez provided no comment.

Director Patrick Maguire wished everyone a happy pi day.

Director Monique Ward thanked Cabinet for answering her questions.

Board Vice Chair Nancy Thomas discussed protecting staff from harm.

Board Chair Mark Watson thanked everyone for patience with schedule changes.

M. Adjourn Meeting

Chair Mark Watson adjourned the meeting at 6:17 PM.

DRAFT

HILLSBORO SCHOOL DISTRICT BOARD OF DIRECTORS—MINUTES

March 21, 2023

District Administration Center, 3083 NE 49th Place, Hillsboro, Oregon

1. ***EXECUTIVE SESSION***

| | |
|--------------------------|--|
| Board Present: | Staff and Others Present: |
| Mark Watson, Chair | Audrea Neville, Assistant Superintendent, School Performance |
| Nancy Thomas, Vice Chair | Alano Ciliberto, Coordinator of Bond Technology Integration |
| Lisa Allen | Rose Roman, Executive Assistant to the Board |
| See Eun Kim, virtual | |
| Erika Lopez, virtual | Others Present: |
| Patrick Maguire | Steve Lowder, Consultant, McPherson & Jacobson |
| Monique Ward | Doug Nelson, Consultant, McPherson & Jacobson |
| | Gus Balderas, Consultant, McPherson & Jacobson |
| | Maureen Wolf, Consultant, McPherson & Jacobson |

A. Call to Order Executive Session

Board Chair Mark Watson called the Executive Session to order at 5:23 PM.

B. ORS 192.660(2)(a) - Consider the Employment of an Officer - Superintendent Search

Board members and consultants discussed matters regarding the Superintendent search.

C. Recess Executive Session

Board Chair Mark Watson recessed the Executive Session at 6:57 PM.

D. Reconvene Executive Session

Board Chair Mark Watson reconvened the executive session at 7:07 PM.

E. Adjourn Executive Session

Board Chair Mark Watson adjourned the executive session at 9:05 PM.

DRAFT

HILLSBORO SCHOOL DISTRICT BOARD OF DIRECTORS—MINUTES

April 4, 2023

District Administration Center, 3083 NE 49th Place, Hillsboro, Oregon

1. ***EXECUTIVE SESSION***

| | |
|--------------------------|--|
| Board Present: | Staff and Others Present: |
| Mark Watson, Chair | Audrea Neville, Assistant Superintendent, School Performance |
| Nancy Thomas, Vice Chair | Jordan Beveridge, Information & Technology Officer |
| Lisa Allen | Rose Roman, Executive Assistant to the Board |
| See Eun Kim, virtual | |
| Erika Lopez | Others Present: |
| Patrick Maguire | Gustavo Balderas, Consultant, McPherson & Jacobson |
| Monique Ward | |

A. Call to Order Executive Session

Board Chair Mark Watson called the Executive Session to order at 4:21 PM and outlined the format of the meeting.

B. ORS 192.660(2)(a) - Consider the Employment of an Officer - Superintendent Search

The Board conducted five round-one candidate interviews via Zoom. Board members discussed each candidate.

C. Adjourn Executive Session

Board Chair Mark Watson adjourned the executive session at 9:07 PM.

DRAFT

HILLSBORO SCHOOL DISTRICT BOARD OF DIRECTORS—MINUTES

April 10, 2023

La Loteria Taco Shop, 10355 NW Glencoe Rd. Unit D, North Plains, OR 97133

1. ***EXECUTIVE SESSION***

| | |
|--------------------------|--|
| Board Present: | Staff and Others Present: |
| Mark Watson, Chair | Audrea Neville, Assistant Superintendent, School Performance |
| Nancy Thomas, Vice Chair | Rose Roman, Executive Assistant to the Board |
| Lisa Allen | |
| See Eun Kim | Others Present: |
| Erika Lopez | Dr. Rita Riachoudhuri |
| Patrick Maguire | |
| Monique Ward | |

A. Call to Order Executive Session

Board Chair Mark Watson called the Executive Session to order at 6:40 PM.

B. ORS 192.660(2)(a) - Consider the Employment of an Officer - Superintendent Search

Board members asked Dr. Rita Raichoudhuri questions and discussed the Superintendent position.

C. Adjourn Executive Session

Board Chair Mark Watson adjourned the executive session at 8:30 PM.

DRAFT

HILLSBORO SCHOOL DISTRICT BOARD OF DIRECTORS—MINUTES

April 12, 2023

Coyote's Bar & Grill, 5301 W Baseline Rd., Hillsboro, OR 97123

1. ***EXECUTIVE SESSION***

| | |
|--------------------------|--|
| Board Present: | Staff and Others Present: |
| Mark Watson, Chair | Audrea Neville, Assistant Superintendent, School Performance |
| Nancy Thomas, Vice Chair | Rose Roman, Executive Assistant to the Board |
| Lisa Allen | |
| See Eun Kim | Others Present: |
| Erika Lopez | Travis Reiman |
| Patrick Maguire | Krista Reiman |

- A. Call to Order Executive Session
Board Chair Mark Watson called the Executive Session to order at 6:26 PM.
- B. ORS 192.660(2)(a) - Consider the Employment of an Officer - Superintendent Search
Board members asked Travis Reiman questions and discussed the Superintendent position.
- C. Adjourn Executive Session
Board Chair Mark Watson adjourned the executive session at 9:06 PM.

DRAFT

HILLSBORO SCHOOL DISTRICT BOARD OF DIRECTORS—MINUTES

April 13, 2023

The Reserve Vineyard & Golf Club, 4805 SW 229th Ave., Aloha, OR 97007

1. ***EXECUTIVE SESSION***

| | |
|--------------------------|--|
| Board Present: | Staff and Others Present: |
| Mark Watson, Chair | Audrea Neville, Assistant Superintendent, School Performance |
| Nancy Thomas, Vice Chair | Rose Roman, Executive Assistant to the Board |
| Lisa Allen | |
| See Eun Kim | Others Present: |
| Erika Lopez | Dr. Jon Franco |
| Patrick Maguire | Lisa Gurney |
| Monique Ward | |

A. Call to Order Executive Session

Board Chair Mark Watson called the Executive Session to order at 6:45 PM.

B. ORS 192.660(2)(a) - Consider the Employment of an Officer - Superintendent Search

Board members asked Dr. Jon Franco questions and discussed the Superintendent position.

C. Adjourn Executive Session

Board Chair Mark Watson adjourned the executive session at 9:15 PM.

DRAFT

HILLSBORO SCHOOL DISTRICT BOARD OF DIRECTORS—MINUTES

April 18, 2023

District Administration Center, 3083 NE 49th Place, Hillsboro, Oregon

1. ***EXECUTIVE SESSION***

| | |
|--------------------------|--|
| Board Present: | Staff and Others Present: |
| Mark Watson, Chair | Audrea Neville, Assistant Superintendent, School Performance |
| Nancy Thomas, Vice Chair | Rose Roman, Executive Assistant to the Board |
| Lisa Allen | |
| See Eun Kim | |
| Erika Lopez | |
| Patrick Maguire | |
| Monique Ward | |

A. Call to Order Executive Session

Board Chair Mark Watson called the Executive Session to order at 5:22 PM.

B. ORS 192.660(2)(a) - Consider the Employment of an Officer - Superintendent Search

Board members discussed the final three candidates.

C. Adjourn Executive Session

Board Chair Mark Watson adjourned the executive session at 8:07 PM.

HILLSBORO SCHOOL DISTRICT 1J
April 25, 2023
APPROVE ROUTINE PERSONNEL MATTERS

The Superintendent recommends the Board of Directors:

- A. Ratify the acceptance of the retirement of the following administrative personnel:

Karen Murphy

Assignment: Elementary School Principal
Location: Free Orchards Elementary School
Effective Date: June 30, 2023
Years of Service: 10 years

Roger Will

Assignment: Middle School Principal
Location: RA Brown Middle School
Effective Date: June 30, 2023
Years of Service: 31 years

- B. Ratify the acceptance of the retirement of the following licensed personnel:

Jennifer Jennings

Assignment: 1.0 FTE Child Development Specialist
Location: Lenox Elementary School
Effective Date: June 16, 2023
Years of Service: 31 years

Lorena Reyes

Assignment: 1.0 FTE Dual Language Kinder Teacher
Location: Eastwood Elementary School
Effective Date: June 16, 2023
Years of Service: 4 years

Angela Schmidt

Assignment: 1.0 FTE 3rd Grade Teacher
Location: Lincoln Street Elementary School
Effective Date: June 16, 2023
Years of Service: 19 years

- C. Ratify the acceptance of the resignation of the following administrative personnel:

Frank Caropelo, Jr.

Assignment: Executive Director of Schools
Location: Office for School Performance
Effective Date: January 27, 2023

D. Ratify the acceptance of the resignation of the following licensed personnel:

Melissa Chapman

Assignment: 1.0 FTE EL Specialist, Spanish and Language Arts Teacher
Location: Brown Middle School
Effective Date: April 28, 2023

Katherine Darke

Assignment: 1.0 FTE Language Arts Teacher
Location: Liberty High School
Effective Date: June 16, 2023

Heather Driver

Assignment: 1.0 FTE 3rd Grade Teacher
Location: West Union Elementary School
Effective Date: June 16, 2023

Bethany Harvey

Assignment: 1.0 FTE Counselor
Location: Poynter Middle School
Effective Date: June 16, 2023

Robert Justiniano

Assignment: 1.0 FTE 5/6 Classroom Teacher
Location: Free Orchards Elementary School
Effective Date: June 16, 2023

Kara Lineberry

Assignment: 1.0 FTE Elementary Resource Specialist
Location: Farmington View Elementary, Butternut Creek Elementary
Effective Date: June 16, 2023

Amber Logue

Assignment: 1.0 FTE Math Teacher
Location: Brown Middle School
Effective Date: June 16, 2023

Michael Oconnor

Assignment: 0.5 FTE Technology Teacher-Shop
Location: Glencoe High School
Effective Date: June 16, 2023

Odelsa Taylor

Assignment: 1.0 FTE Behavior Specialist
Location: Reedville Elementary School
Effective Date: June 16, 2023

Kelli Zehr

Assignment: 1.0 FTE Math Teacher
Location: Hillsboro High School
Effective Date: June 16, 2023

- D. Approve the employment of the following licensed personnel in the 2022-23 school year:

Amity Elliott

Education: MA-George Fox University, Newberg, OR
Experience: None
Assignment: 1.0 FTE Classroom Teacher – Ladd Acres Elementary School

Jesus Exiquio

Education: BA – Portland State University, Portland, OR
Experience: None
Assignment: 1.0 FTE Math Teacher – Liberty High School

Jillian Kuhl

Education: MA - Grand Canyon University, Phoenix, AZ
Experience: None
Assignment: 1.0 FTE Classroom Teacher – West Union Elementary School

Caryn Lynes

Education: BA - Portland State University, Portland, OR
Experience: None
Assignment: 1.0 FTE Classroom Teacher – Brown Middle School

Cassandra Snow

Education: MA - Concordia University, Portland, OR
Experience: 4 years
Assignment: 1.0 FTE Classroom Teacher – Ladd Acres Elementary School

- E. Approve the employment of the following licensed personnel in the 2022-23 school year, who have held temporary status:

Mary Hall

Education: BA- Oregon State University, Corvallis, OR
Experience: 26 years
Assignment: 0 .5 FTE Classroom Teacher – Jackson Elementary School

Lauren Starts

Education: BA – Multnomah University, Portland, OR
Experience: 2 years
Assignment: 1.0 FTE General Education Specialist

HILLSBORO SCHOOL DISTRICT 1J
April 25, 2023
APPROVE POLICIES

SITUATION

The Hillsboro School District has contracted with Oregon School Boards Association (OSBA) to perform a quarterly review of the District's policy manual, and works with OSBA's policy specialist throughout the year to review all of the District's policies and administrative regulations.

Policy language must meet the following criteria:

- * Legally mandated or legally wise
- * Harmonize with District's existing collective bargaining agreements
- * Reflect current District practice

The Superintendent and Cabinet members have reviewed the policies listed below, and presented them to the Board for First Reading on March 14, 2023:

Policies in Section I: Instruction

- * IGBB: Talented and Gifted Program
- * IGBBA: Talented and Gifted Students - Identification
- * IGBBC: Talented and Gifted Services

RECOMMENDATION

The Superintendent recommends that the Board of Directors approve the policies.



Code: IGBB
Adopted: 12/16/08
Revised/Readopted: 2/25/20
Orig. Code: IGBB

Talented and Gifted Program

The District is committed to an educational program that recognizes, identifies, and serves the unique strengths and needs of students identified as talented and gifted. ~~students. It is a shared responsibility between the District, staff and parents to work as a team in selecting instructional programs and services to allow the able and gifted student to receive motivation at their appropriate level.~~ Talented and gifted students demonstrate exceptional performance when compared to applicable developmental or learning progressions, with consideration given for variations in student's opportunity to learn and to culturally relevant indicators of ability ~~are those who have been identified as academically talented and/or intellectually gifted.~~

The Board directs the Superintendent to develop procedures for identifying academically talented and intellectually gifted students. [(See Board policy IGBBA – Talented and Gifted Students – Identification**)]

The Board further directs the Superintendent to develop a written plan ~~that identifies programs or services needed to address the assessed levels of learning and accelerated rates of learning of identified students. All required written course statements shall identify the academic instructional programs and services which shall be provided.~~ of instruction for talented and gifted students, [in accordance with law,] [that:

1. Includes a statement of the District policy on the education of talented and gifted students (this policy);
2. Identifies and assesses special talented and gifted programs and services available in the District;
3. States goals related to providing such programs and services, including timelines for achievement;
4. Describes the programs and services intended to accomplish stated goals;
5. Describes how the District provides parents an opportunity to discuss and to provide input on programs and services for their child;
6. Describes how the District will evaluate progress of the plan; and
7. States the name and contact information for the District's talented and gifted designee.¹]

[The District shall submit such plan to the Oregon Department of Education (ODE) as directed.]

¹ For the list of complete requirements of the plan, see ORS 343.397(1).

~~The plan will include District-level student learning goals, procedures to foster each identified student's attainment of appropriate goals, strategies to identify and access parent community-based resources and selecting programs and services for their talented and gifted students.~~

~~[The plan will be provided at the school or the District office, when requested, and will be published on the District's website. The District website shall provide the name and contact information of the District's coordinator of special education and programs for talented and gifted.] [The District will annually report the name and contact information of the District's TAG coordinator to ODE.]~~

~~Students who demonstrate the potential to perform at the eligibility criteria, as well as additional students who are talented and gifted, shall be identified.~~

~~[The District may also identify and provide programs for students who demonstrate outstanding ability or potential in creative ability in using original or nontraditional methods in thinking and producing; leadership ability in motivating the performance of others in educational or noneducational settings; and/or ability in the visual or performing arts, such as dance, music or art.]~~

~~Complaints regarding programs and/or services can be filed in accordance with [Board Policy KL—Public Complaints, beginning at [Step 2]. The superintendent or designee may choose to convene a committee in making a decision.] [the procedure in the accompanying administrative regulation, IGBB-AR - Complaints Regarding the Talented and Gifted Program and/or Services.]~~

END OF POLICY

Legal Reference(s):

[ORS 343.391 - 343.401](#)
[ORS 343.407 - 343.413](#)

[OAR 581-022-2325](#)
[OAR 581-022-2330](#)

[OAR 581-022-2370](#)
[OAR 581-022-2500](#)



Code: IGBBA
Adopted: 10/24/17
Revised/Readopted: 2/25/20
Orig. Code: IGBBA

Talented and Gifted Students – Identification**

In order to serve ~~academically~~ talented and ~~intellectually~~ gifted (“TAG”) students in grades K through 12, the District directs the Superintendent or designee to establish ~~an~~ ~~a written~~ identification process.

This process of identification shall include ~~at~~ ~~as~~ a minimum:

- ~~1. Behavioral, learning, and/or performance information.~~
- ~~2. A nationally standardized mental ability test for assistance in the identification of intellectually gifted students.~~
- ~~3. A nationally standardized academic achievement test of language arts or mathematics for assistance in identifying academically talented students.~~
- ~~4. The use of research-based best practices to identify all talented and gifted students, including students from under-represented populations, such as ethnic minorities, students with disabilities, students who are culturally and/or linguistically diverse, or economically disadvantaged.~~
- 5.1. Use of evidence-based practices that include a variety of tools and procedures to determine if a student demonstrates a pattern of exceptional performance and/or achievement that is relevant to the identification of TAG students under ORS 343.395.
- 6.2. Collection and use of multiple modes and methods of qualitative and quantitative evidence to allow appropriate members of a student’s identification team to make a determination about the identification and eligibility of the students for TAG services, supports and/or programs; with no single test or piece of evidence eliminating a student from eligibility.
- 7.3. Use of methods and practices that minimize or seek to eliminate the effects of bias in assessment and identification of students from historically underrepresented populations including, but not limited to:
 - a. Students who are racially/ethnically diverse;
 - b. Students experiencing disability;
 - c. Students who are culturally and/or linguistically diverse;
 - d. Students experiencing poverty; and
 - e. Students experiencing high mobility.
- 8.4. Incorporate assessments, tools and procedures that will inform the development of an appropriate plan of instruction for students who are identified as TAG and describe how information from the assessments, tools and procedures used in the identification for TAG students will be used to support development of the plan of instruction.

9.5. Identify how the educational record under ORS 326.565 of the student being considered will document and reflect the record of the team's decision and the procedures and data used by the team to make the decision.

The district will provide professional development for staff assigned the responsibility for identification of talented and gifted students.

~~[The identification team may use sources of evidence described in OAR 581-022-2325(3) to provide students with multiple opportunities to demonstrate a pattern or preponderance of evidence of talent or giftedness.]~~

~~[Academic evidence reviewed shall align to the full depth, breadth, and complexity of Oregon's content standards and benchmarks. Standardized assessments used for academic/achievement-based identification shall include technical documentation demonstrating alignment or documentation of intended use for the purpose of TAG identification. Standardized assessments used for intellectually gifted identification shall include technical documentation demonstrating alignment to research-based best practices inclusive of students from underrepresented populations.]~~

When a student is identified for TAG, the district shall inform parents of the programs and services available to their student and provide an opportunity for parents to provide input to, and discuss TAG instruction proposed for their student. The instruction provided shall be designed to accommodate the student's assessed levels of learning and accelerated rates of learning. Parents may request the withdrawal of their student from TAG at any time.

~~Identified students shall score at or above the 97th percentile on one of these tests. Other students who demonstrate the potential to perform at the eligibility criteria, as well as additional students who are talented and gifted, may be identified.~~

If a parent is ~~(s) are~~ dissatisfied with the identification process or placement of their student~~students~~, they may submit an appeal ~~the decision~~ through ~~(Use KL or keep the current IGBBA-AR?)~~ [Board policy KL - Public Complaints and begin at [Step 2] with the superintendent [or designee]] [the accompanying administrative regulation, IGBBA-AR - Appeal Procedure for Talented and Gifted Student Identification and Placement**].

After exhausting the District's appeal procedure and receiving the District's final decision, a parent(s) may appeal the decision to the Deputy Superintendent of Public Instruction under Oregon Administrative Rule (OAR) 581-002-0001 – 581-002-0023. The District shall provide a copy of the OARs upon request.

END OF POLICY

Legal Reference(s):

[ORS 343.395](#)
[ORS 343.407](#)
[ORS 343.409](#)

[ORS 343.411](#)
[OAR 581-021-0030](#)
[OAR 581-022-2325](#)

[OAR 581-022-2330](#)
[OAR 581-022-2370](#)
[OAR 581-022-2500](#)

Cross Reference(s):

IGBBC – Talented and Gifted – Programs and Services
IGBBD - Talented and Gifted – Parent Notification and Participation



Code: **IGBBC**
Adopted: 11/18/14
Revised/Readopted: 6/11/19; 2/23/21
Orig. Code: IGBBC

Talented and Gifted Services**

It is the mission of the Hillsboro School District to engage and challenge all learners to ensure academic excellence. As a traditionally underserved population of students, the District invests in meeting the unique academic and social-emotional needs of talented and gifted students. The District provides appropriately challenging curriculum and individualized instructional pacing to ensure academic excellence. It is our goal to support each student in reaching his or her potential as a learner.

A written plan will be developed for talented and gifted services. All required written course statements shall identify the academic instructional services to be provided which address the assessed levels and accelerated rates of learning in identified talented and gifted students. The Superintendent or designee may remove any administrative barriers that exist which restrict student access to appropriate services, and will develop service options. These options may include, but are not limited to, the following:

1. Early entrance;
2. Whole grade acceleration;
3. Cluster grouping in regular classes;
4. Continuous progress;
5. Cross grade grouping;
6. Compacted/Accelerated curriculum;
7. Advanced Placement classes;
8. Honors classes/options;
9. Independent study/projects;
10. Credit by Proficiency;
11. Concurrent enrollment;
12. Mentorship/Internship;
13. Academic competitions;

14. Flexible pacing; or
15. Flexible grouping with interest-area and/or learning-style emphasis.

A parent or guardian may utilize the appeal procedure found in administrative regulation IGBBA-AR – Appeal Procedure for Talented and Gifted Identification and Placement when they are dissatisfied with the identification or placement process of their student, and wish to request reconsideration.

A complaint procedure for a complaint regarding the appropriateness of services provided for a student identified as talented and gifted is found in administrative regulation IGBBC-AR – Complaints Regarding the Talented and Gifted Program, and is available at the District’s administrative office and on the home page of the District’s website. The complainant may file an appeal to the Deputy Superintendent of Public Instruction under Oregon Administrative Rules (OAR) 581-002-0001 – 581-002-0023. The district shall provide a copy of these OARs upon request.

END OF POLICY

Legal Reference(s):

[OAR 581-022-2325](#)
[OAR 581-022-2330](#)

[OAR 581-022-2370](#)
[OAR 581-022-2500](#)

Cross Reference(s):

IGBBA - Talented and Gifted Students – Identification
IGBBD - Talented and Gifted – Parent Notification and Participation

HILLSBORO SCHOOL DISTRICT 1J
April 25, 2023
SUPERINTENDENT SEARCH - UPDATE

SITUATION

The Board of Directors will give an update on the Superintendent search process.

RECOMMENDATION

The Superintendent recommends the Board of Directors provide an update on the Superintendent search process.

I move that the Board of Directors approve the hiring of _____ as the Superintendent of Hillsboro School District 1J.

I move that the Board of ratify the Superintendent's contract.

HILLSBORO SCHOOL DISTRICT 1J
April 25, 2023
FIRST READING – COURSE APPROVALS:
WORLD LANGUAGE MATERIALS; 7-8 HEALTH MATERIALS

SITUATION

The Hillsboro School District's strategic plan states that students deserve academic content that is engaging, connects to their personal goals, and is responsive to the world around them. Tonight's first presentation will describe the adoption process for 7-12 World Language curriculum and approval for the adoption team recommendation.

1. Approve *Wayside Publishing* and *Vista Publishing* as providers for the World Language curriculum, digital resources, teacher materials and student resources.

The proposal was presented to the CCAC at its regular meeting on February 6, 2023. The Board will be asked to accept the World Language curriculum proposal for first reading during the April 25, 2023, Board meeting and approve the materials during the May 23, 2023, Board meeting.

Tonight's second presentation will describe the adoption process for 7-8 Health curriculum and approval for the adoption team recommendation.

2. Approve *Goodheart Wilcox* as provider for the 7-8 Health curriculum, digital resources, teacher materials and student resources.

The proposal was presented to the CCAC at its regular meeting on April 3, 2023. The Board will be asked to accept the World Language curriculum proposal for first reading during the April 25, 2023, Board meeting and approve the materials during the May 23, 2023, Board meeting.

RECOMMENDATION

The Superintendent recommends that the Board of Directors listens to the report, asks any questions, and takes the course proposals under review.

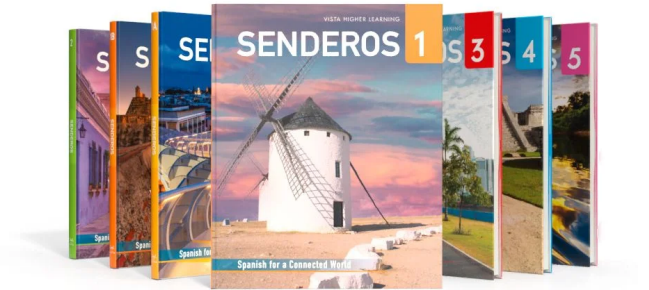
Executive Summary

Hillsboro School District World Language (7-12)

Recommendation 2023-2031

Bilingual Instructional Materials [\$561,024.80]

- Seven years of Student Issues
- Teachers Guides
- Shipping/Handling



Professional Development

- Teacher orientation and training from Wayside & Vista
- Coach/administrator professional development
- Academic Seminar/Embedded PD days

HSD Values

For all program and curriculum development, Hillsboro School District staff and community lead from the following set of core values.

- Compliance with law and policy
- Research-based best practices
- Culturally inclusive and sustaining pedagogy and practices
- Embedded social-emotional learning
- Family customs, beliefs, and values

Guiding Beliefs for World Language Curriculum Adoption 2023-2031

The following indicators were based on feedback provided by an team of World Language teacher leaders. We used these beliefs both during the Material Review Process and during the Pilot.

- **World Citizen:** HSD prepares our students for real world language demands by providing opportunities to be multicultural, multilingual and multiliterate through critical thinking, understanding, openness and appreciation of others.
- **Community:** We believe that multilingualism is a cornerstone of strong, connected, multicultural communities.
- **Student/Teacher:** We believe World Language teachers facilitate the process of language acquisition through authentic cross-cultural opportunities that respond to the students' unique learning styles, and inspire curiosity in the global community.

Fast Facts

- # of teachers and community members piloting and/or providing input in the process = 23
- # of publishers reviewed during the process that aligned to our guiding principles = 3

World Language Department Goals:

- Present the highest quality world language curriculum that focuses on rigorous content to prepare all students for global society.
- Offer courses beyond AP Spanish Language for lowerclassmen who have completed AP Spanish Language. (ex. AP Spanish Literature)
- All students who begin a language at their correct placement level will have the opportunity to complete language courses through 12th grade within the district.
- All high schools in HSD will offer college credit opportunities in all world languages offered.

Executive Summary

Hillsboro School District Health Adoption (7 & 8)

Recommendation 2023-2031

Instructional Materials

- Seven year subscription to Goodheart-Willcox
 - Online access and physical instructional guide for all health teachers
 - Online access for all students (Spanish and English)
 - A limited number of physical textbooks per school
- One time purchase of Project School Wellness for each teacher



Professional Development

- Teacher summer planning retreat
- Teacher orientation and training for Goodheart-Willcox
- Teacher orientation and training for Project School Wellness
- Monthly Health Collaboration throughout the year



HSD Values

For all program and curriculum development, Hillsboro School District staff and community lead from the following set of core values.

- Compliance with law and policy
- Research-based best practices
- Culturally inclusive and sustaining pedagogy and practices
- Embedded social-emotional learning
- Family customs, beliefs, and values

Guiding Principles for Health Curriculum Adoption 2023-2031

The following indicators were based on feedback provided by an initial survey by 226 Hillsboro educators. We used these indicators both during the Material Review Process and during the Pilot.

- Engaging and Relevant Materials
- Developmentally Appropriate
- Plug and Play
- Ready Made Materials
- Digital Platform
- Culturally Responsive

Fast Facts

- # of teachers and community members piloting and/or providing input in the process = 261
- # of teachers and community members piloting = 4
- # of publishers reviewed during the process that aligned to our guiding principles = 5

Strategic Plan & Continuous Improvement Plan

- A 5% increase in students who report they were physically active for 60 or more minutes for one or more days out of the past 7 days.
- A 5% increase in students who report they had 5 or more servings of fruits, vegetables, or 100% juice combined per day in the last week.
- A 2% decrease in suicide screenings and care coordinator referrals.

HILLSBORO SCHOOL DISTRICT 1J
April 25, 2023
SNOW MAKE-UP DAYS REPORT

SITUATION

Division 22 Assurances require school districts to meet the following minimum instructional hours at each level: ES=900, MS=900, and HS=990. When school is canceled or delayed due to inclement weather, the total number of instructional hours lost is calculated in order to assure the community and ODE that the District has delivered the minimum number of hours of instruction for the given school year. This year, with two days canceled plus one late start, the District is still set to deliver hours in excess of the minimum.

Since we are in compliance, it will not be necessary to add days to the calendar at the end of the school year.

RECOMMENDATION

The Superintendent recommends that the Board of Directors listen to the information and ask any questions they may have.

HILLSBORO SCHOOL DISTRICT 1J
April 25, 2023
FINANCIAL REPORT

Business Office – General Update

In alignment with the [Center for Educational Leadership Principal Support Framework](#), specifically, Action Area 3: A Strategic Partnership Between the Central Office and Principals, the Business Office develops systemic solutions that ensure instructional leadership is the primary job of principals.

Example 67: Project Management Standards and Training

“The central office has a culture of continuous improvement and can learn, adapt and respond to the changing needs of schools.” Central office team members are empowered to innovate services to better support principals as instructional leaders. Business Office staff are collaborating to codify, modernize, and standardize Project Management for supervisors and support staff across the district to improve accuracy and transparency in recording district assets.

Finance Team – Accounts Payable, Banking, Contracts, and Student Body Accounting

Lisa Hicks, the Contract and Procurement Specialist for the District is wrapping up the pilot of the “Raptor” program. Raptor was initially identified as a replacement for google forms as a tool for contract tracing of staff/contractors/volunteers in the buildings. Throughout the pilot period, there has been a lot of feedback collected regarding standardization and visibility at the district level for adults accessing the schools. Raptor has an additional “instant background check” option for categories like visitors, staff, contractors, and volunteers. If the pilot feedback is overwhelmingly positive, the program will advance to roll out and may be administered by the Human Resources or Security office.

Finance Team – Financial Reporting and Grants

Nathan DePinto and Christy Woodard, Fiscal Planning Specialists have been offering program support on an assignment basis. Nathan continues to assist federal program administrators with traditional Title I, II, IIIC, Nutrition, and IDEIA grants, as well as many school and department level donations and grant awards. Christy administers major funds including High School Success (Measure 98), Student Investment Account, and ESSER/ARP, along with Extended Day Programs, City View Charter School, Northwest Regional ESD, and High Cost Disability. Their roles are critical to ensure that restricted funds are fully utilized within the appropriate timeline (which often does not align with the fiscal year), and that activities and expenditures are allowable and documented for reporting purposes.

Employee Services

Daphne Fisk, the Employee Benefits Supervisor, has been working with Nutrition Services and other district staff on the District Wellness Plan Triennial Assessment. In accordance with Policy EFA Wellness Plan, the Assessment will be moving forward to the board in June along with some additional policy revisions. The Assessment will be

on the public website and communicates awareness and progress on the school and district plans.

Yurida MotaOsorio, Business Office/Human Resources Systems Analyst is the key person that connects Technology Services, Human Resources, and the Business Office with a priority of documenting, standardizing, and improving data systems. All functions for staffing including leave management and time sheets are under review for modernization. Yuri's projects will improve the experience of everyone connected to the data, from the staff member, to the supervisor, to the end user. These efficiencies will reduce error risks, iteration errors, duplications, and improve timely processing.

Donations Over \$5,000

District Policy KH states that the District may receive donations of gifts that may serve to enhance and extend the work of the District, subject to Board approval. Individuals who desire to make contributions are encouraged to consider donations for equipment or services that are not likely to be acquired from public fund expenditures. The purpose of this report is to describe to the Board the donations received that are valued at \$5,000 or more.

- There are no March donations to report that were valued at \$5,000 or more.

Workers' Compensation Report

The table below includes workers' compensation claims reported month to date through March 31, 2023.

The District received 8 new workers' compensation claims for March, there have been 73 claims filed year to date. 41 were for medical costs only, and 24 included time loss. Slips and falls and being struck by students are top incidents.

| Workers' Compensation Reports | | | |
|--------------------------------------|----------------|----------------|----------------|
| | 2020-21 | 2021-22 | 2022-23 |
| July | 0 | 2 | 1 |
| August | 3 | 7 | 8 |
| September | 6 | 19 | 11 |
| October | 5 | 8 | 13 |
| November | 2 | 12 | 8 |
| December | 2 | 10 | 6 |
| January | 0 | 8 | 7 |
| February | 2 | 10 | 11 |
| March | 2 | 6 | 8 |
| April | 4 | 13 | |
| May | 7 | 8 | |
| June | 4 | 9 | |
| Yearly Total: | 37 | 112 | 73 |

Student Incident Report

Student incident data below is month to date through February 28, 2023. Drivers for incidents are Slip/fall and collision with an object. Injuries to the head were the most common (35).

| Student Incident Reports | | | | | | |
|--------------------------|-------------------------------|---|--|-------------------------------|---|--|
| | 2021-22 Total Incidents | Average Incidents Per School Day | Serious Injuries With 911 Transport | 2022-23 Total Incidents | Average Incidents Per School Day | Serious Injuries With 911 Transport |
| July | 1 | N/A | 0 | 0 | N/A | 0 |
| August | 4 | N/A | 0 | 3 | N/A | 0 |
| September | 74 | 0.2 | 2 | 87 | 0.20 | 1 |
| October | 63 | 0.3 | 0 | 128 | 0.20 | 5 |
| November | 84 | 0.3 | 4 | 71 | 0.16 | 3 |
| December | 77 | 0.2 | 2 | 70 | 0.17 | 3 |
| January | 56 | 0.3 | 1 | 87 | 0.23 | 4 |
| February | 84 | 0.2 | 1 | 77 | 0.22 | 4 |
| March | 64 | 0.3 | 1 | 79 | 0.22 | 6 |
| April | 85 | 0.2 | 1 | | | |
| May | 76 | 0.2 | 0 | | | |
| June | 22 | 0.2 | 0 | | | |
| Yearly Total: | 690 | 0.225 | 12 | 602 | 0.18 | 26 |

Vehicle Accidents

There were seven vehicle accidents in March 2023.

General Functions

Spring is a very busy time of year in the Business Office as schools and departments are targeting their spending for the remainder of the year. Budget development is also an annual focus. HSD continues to be a state collaborator during the legislative session by providing cost information and qualitative data regarding the impact of rule changes. If you would like more information or to discuss these or other Business Office items, please contact Michelle Morrison at 503-844-1527 or morrisom@hsd.k12.or.us.

HILLSBORO SCHOOL DISTRICT HILLSBORO SCHOOL DISTRICT 1J

2022-23

MONTHLY FINANCIAL REPORT - as of March 31, 2023

| Revenues | July Actual | August Actual | September Actual | 1st Quarter Actual | 2nd Quarter Actual | January Actual | February Actual | March Actual | 3rd Quarter Actual | Fiscal YTD 2022-23 | Budget 2022-23 | % of Budget | Fiscal YTD 2021-22 | % of Budget |
|---------------------------------|------------------------|--------------------------|-----------------------------|-------------------------------|-------------------------------|---------------------------|----------------------------|-------------------------|-------------------------------|-------------------------------|---------------------------|--------------------|-------------------------------|--------------------|
| Taxes | \$0.00 | \$0.00 | \$200,975.46 | \$200,975.46 | \$86,749,126.59 | \$1,271,070.64 | \$308,469.16 | \$1,490,232.63 | \$3,069,772.43 | \$90,019,874.48 | \$88,485,305.00 | 101.73% | \$83,980,556.82 | 98.65% |
| Interest | \$21,503.55 | \$35,952.45 | \$39,287.35 | \$96,743.35 | \$390,118.68 | \$278,081.26 | \$253,617.44 | \$314,306.13 | \$846,004.83 | \$1,332,866.86 | \$500,353.00 | 266.39% | \$187,573.44 | 37.49% |
| Local Sources | \$17,747.67 | \$30,850.12 | \$190,986.66 | \$239,584.45 | \$714,099.80 | \$107,052.92 | \$222,026.91 | \$121,778.89 | \$450,858.72 | \$1,404,542.97 | \$1,798,031.00 | 78.12% | \$485,199.25 | 15.59% |
| Total Local | \$39,251.22 | \$66,802.57 | \$431,249.47 | \$537,303.26 | \$87,853,345.07 | \$1,656,204.82 | \$784,113.51 | \$1,926,317.65 | \$4,366,635.98 | \$92,757,284.31 | \$90,783,689.00 | 102.17% | \$84,653,329.51 | 95.39% |
| County/ESD | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,233,612.49 | \$447,212.12 | \$329,684.00 | \$354,020.43 | \$1,130,916.55 | \$3,364,529.04 | \$4,452,707.00 | 75.56% | \$2,983,842.89 | 79.03% |
| State Sources | \$23,434,412.78 | \$11,710,064.89 | \$11,710,427.66 | \$46,854,905.33 | \$35,205,170.92 | \$11,530,926.89 | \$12,960,854.74 | \$11,530,926.89 | \$36,022,708.52 | \$118,082,784.77 | \$150,089,995.00 | 78.67% | \$122,732,494.18 | 82.41% |
| Federal Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| Other Sources | -\$63,972.10 | \$0.00 | \$0.00 | -\$63,972.10 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | -\$63,972.10 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| Unassigned Beginning Balance* | \$11,620,812.00 | \$0.00 | \$0.00 | \$9,491,915.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$9,491,915.00 | \$11,620,812.00 | 81.68% | \$9,494,012.00 | 100.00% |
| Total Revenue | \$35,030,503.90 | \$11,776,867.46 | \$12,141,677.13 | \$56,820,151.49 | \$125,292,128.48 | \$13,634,343.83 | \$14,074,652.25 | \$13,811,264.97 | \$41,520,261.05 | \$223,632,541.02 | \$256,947,203.00 | 87.03% | \$219,863,678.58 | 87.62% |
| Expenditures | | | | | | | | | | \$236,202,841.62 | | | | |
| Instruction | | | | | | | | | | \$12,570,300.60 | | | | |
| Salaries | \$62,077.27 | \$99,484.87 | \$7,803,800.25 | \$7,965,362.39 | \$23,646,434.56 | \$7,839,095.06 | \$7,782,638.63 | \$7,797,616.93 | \$23,419,350.62 | \$55,031,147.57 | \$84,589,381.65 | 65.06% | \$49,116,165.04 | 59.45% |
| Benefits | \$748.66 | \$6,401.92 | \$3,740,605.21 | \$3,747,755.79 | \$11,584,756.19 | \$3,780,503.05 | \$3,810,465.12 | \$3,890,445.15 | \$11,481,413.32 | \$26,813,925.30 | \$45,603,296.86 | 58.80% | \$24,521,711.77 | 55.76% |
| Purchased Service | \$354,550.95 | \$279,546.55 | \$683,365.97 | \$1,317,463.47 | \$2,759,143.85 | \$887,024.56 | \$1,376,278.99 | \$713,459.63 | \$2,976,763.18 | \$7,053,370.50 | \$15,457,508.83 | 45.63% | \$5,914,048.99 | 40.17% |
| Supplies/Materials | \$28,245.88 | \$75,887.66 | \$339,218.12 | \$443,351.66 | \$687,180.54 | \$130,105.83 | \$105,322.41 | \$130,178.89 | \$365,607.13 | \$1,496,139.33 | \$5,459,407.47 | 27.40% | \$2,210,740.24 | 47.06% |
| Capital Purchases | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,568.00 | \$0.00 | \$10,568.00 | \$10,568.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| Other | \$29,028.37 | \$20,200.48 | \$19,881.34 | \$69,110.19 | \$132,855.78 | \$2,633.00 | \$3,400.00 | \$1,350.00 | \$7,383.00 | \$209,348.97 | \$1,136,366.19 | 18.42% | \$193,115.94 | 18.93% |
| Total Instruction | \$474,651.13 | \$481,521.48 | \$12,586,870.89 | \$13,543,043.50 | \$38,810,370.92 | \$12,639,361.50 | \$13,088,673.15 | \$12,533,050.60 | \$38,261,085.25 | \$90,614,499.67 | \$152,245,961.00 | 59.52% | \$81,955,781.98 | 55.74% |
| Support Services | | | | | | | | | | | | | | |
| Salaries | \$2,248,784.07 | \$2,386,766.10 | \$4,152,857.55 | \$8,788,407.72 | \$12,612,196.56 | \$4,076,989.88 | \$4,123,261.62 | \$4,125,872.56 | \$12,326,124.06 | \$33,726,728.34 | \$51,340,343.95 | 65.69% | \$28,969,359.19 | 55.32% |
| Benefits | \$1,236,244.95 | \$1,267,043.93 | \$2,244,365.50 | \$4,747,654.38 | \$6,696,390.56 | \$2,267,641.98 | \$2,238,315.29 | \$2,241,834.69 | \$6,747,791.96 | \$18,191,836.90 | \$27,678,284.20 | 65.73% | \$15,961,514.47 | 57.26% |
| Purchased Service | \$247,264.59 | \$1,034,672.34 | \$876,635.02 | \$2,158,571.95 | \$4,709,889.25 | \$1,146,955.36 | \$1,315,331.80 | \$1,717,134.70 | \$4,179,421.86 | \$11,047,883.06 | \$9,381,719.13 | 117.76% | \$10,061,842.53 | 107.82% |
| Supplies/Materials | \$201,756.56 | \$500,820.12 | \$514,561.45 | \$1,217,138.13 | \$1,581,163.03 | \$660,189.52 | \$376,538.92 | \$435,179.34 | \$1,471,907.78 | \$4,270,208.94 | \$3,313,511.13 | 128.87% | \$4,638,849.41 | 155.78% |
| Capital Purchases | \$0.00 | \$14,202.00 | \$10,138.50 | \$24,340.50 | \$58,705.19 | \$63,316.00 | \$18,360.32 | \$11,850.00 | \$93,526.32 | \$176,572.01 | \$0.00 | N/A | \$91,898.62 | 0.00% |
| Other | \$1,722,277.20 | \$32,816.48 | \$31,429.52 | \$1,786,523.20 | \$104,384.41 | \$6,271.14 | \$11,971.78 | \$945,168.26 | \$963,411.18 | \$2,854,318.79 | \$689,701.59 | 413.85% | \$1,803,251.02 | 278.81% |
| Total Support | \$5,656,327.37 | \$5,236,320.97 | \$7,829,987.54 | \$18,722,635.88 | \$25,762,729.00 | \$8,221,363.88 | \$8,083,779.73 | \$9,477,039.55 | \$25,782,183.16 | \$70,267,548.04 | \$92,403,560.00 | 76.04% | \$46,665,820.13 | 50.07% |
| Community Services | | | | | | | | | | | | | | |
| Salaries | \$18,104.82 | \$18,922.56 | \$29,432.86 | \$66,460.24 | \$93,011.34 | \$30,158.34 | \$29,837.31 | \$29,183.20 | \$89,178.85 | \$248,650.43 | \$295,388.40 | 84.18% | \$253,875.96 | 67.61% |
| Benefits | \$9,540.15 | \$9,013.16 | \$16,458.44 | \$35,011.75 | \$53,898.58 | \$17,095.88 | \$16,963.75 | \$17,707.03 | \$51,766.66 | \$140,676.99 | \$159,247.94 | 88.34% | \$138,479.28 | 69.28% |
| Purchased Service | \$9,790.00 | \$22.46 | \$465.99 | \$10,278.45 | \$11,038.36 | \$6,475.93 | \$10,677.27 | \$903.80 | \$18,057.00 | \$39,373.81 | \$53,978.04 | 72.94% | \$17,639.26 | 26.36% |
| Supplies/Materials | \$441.37 | \$892.21 | \$2,067.37 | \$3,400.95 | \$6,163.26 | \$444.38 | \$4,237.68 | \$1,543.75 | \$6,225.81 | \$15,790.02 | \$19,064.40 | 82.82% | \$3,369.37 | 15.78% |
| Capital Purchases | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,968.22 | N/A | \$800.00 | 0.00% |
| Total Community Services | \$37,876.34 | \$28,850.39 | \$48,424.66 | \$115,151.39 | \$164,111.54 | \$54,174.53 | \$61,716.01 | \$49,337.78 | \$165,228.32 | \$444,491.25 | \$531,647.00 | 83.61% | \$323,699.10 | 48.44% |
| Capital Projects | | | | | | | | | | | | | | |
| Purchased Service | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| Capital Purchases | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| Total Capital Projects | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| Debt Service Payment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | -\$3,246.50 | 0.00% |
| Internal Service Fund Trnsfr | \$8,500,000.00 | \$0.00 | \$0.00 | \$8,500,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$8,500,000.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| Contingency/Ending Balance | \$9,182,658.00 | \$0.00 | \$0.00 | \$9,182,658.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$9,182,658.00 | \$11,766,035.00 | 78.04% | \$9,491,915.00 | 94.57% |
| Total Expenditures | \$23,851,512.84 | \$5,746,692.84 | \$20,465,283.09 | \$50,063,488.77 | \$64,737,211.46 | \$20,914,899.91 | \$21,234,168.89 | \$22,059,427.93 | \$64,208,496.73 | \$179,009,196.96 | \$256,947,203.00 | 69.67% | \$138,433,969.71 | 55.17% |

* Excludes Internal Service Fund and Assigned Fund Balance

| Interest Earnings | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Total |
|--------------------------|---------------------|---------------------|-----------------------|--------------------|-----------------------|
| General Fund | \$96,743.35 | \$390,118.68 | \$846,004.83 | \$0.00 | \$1,332,866.86 |
| Debt Service Fund | \$23,917.26 | \$115,078.25 | \$328,788.60 | \$0.00 | \$467,784.11 |
| Capital Projects Fund | \$194,014.95 | \$273,286.96 | \$272,047.62 | \$0.00 | \$739,349.53 |
| Total Earnings | \$314,675.56 | \$778,483.89 | \$1,446,841.05 | \$0.00 | \$2,540,000.50 |

HILLSBORO SCHOOL DISTRICT 1J
April 25, 2023
ACCEPT GIFTS AND DONATIONS
(as of March 31, 2023)

SITUATION

District Policy KH states that the District may receive donations of gifts that may serve to enhance and extend the work of the District, subject to Board approval. Individuals who desire to make contributions are encouraged to consider donations for equipment or services that are not likely to be acquired from public fund expenditures.

The purpose of this report is to describe to the Board the donations received that are valued at \$5,000 or more.

There are no March donations to report that were valued at \$5,000 or more.

RECOMMENDATION

The Superintendent recommends that the Board of Directors accept these donations.

HILLSBORO SCHOOL DISTRICT 1J
April 25, 2023
APPROVE 2023-2027 STRATEGIC PLAN

SITUATION

The District has operated under four strategic plans since 2000. These strategic plans have articulated the District's mission, goals, and focus areas, as it strives to increase the achievement of all students, and prepare them for success. A clear and focused plan is critical to communicating District priorities to all stakeholders, serves as a roadmap to success, and helps align efforts toward a common, student-centered outcome.

The District's current Strategic Plan technically expired in June 2021; however, our Board granted an extension through June 2023 because of the pandemic disruption. Throughout the 2022-23 school year, staff, students, parents, and other community members have been working on creating a new 2023-2027 Strategic Plan that aligns with our other continuous improvement efforts. The process has included convening cross-functional planning teams, conducting extensive surveying, and engaging in an iterative process of development, feedback gathering, and revision.

The Strategic Plan was presented to the Board for first reading at the March 14, 2023 Board meeting, and is scheduled for approval at the April 25, 2023 Board meeting. It will go into effect on July 1, 2023 and will be revised every four years in accordance with the Oregon Department of Education's Integrated Guidance.

RECOMMENDATION

The Superintendent recommends the Board of Directors approve the 2023-2027 Strategic Plan.

I move that the Board of Directors approve the 2023-2027 Strategic Plan.



Strategic Plan

2023 - 2027

OUR PROMISE

Know, Value,
and Empower
Every Student
to Achieve
Their Dreams

EXECUTIVE SUMMARY





PORTRAIT OF A HILLSBORO SCHOOL DISTRICT GRADUATE

Prepared for Career, College & Life



- Recognize and understand their emotions, thoughts, and values
- Reflect on their strengths, assets, and areas for growth
- Develop their physical, mental, emotional, and social health and well-being

**Empowered
Learners**



- Listen to understand diverse perspectives
- Use strategies and techniques to communicate effectively
- Build relationships and collaborate with people whose culture, background, ability, or other attributes differ from their own

**Collaborative
Communicators**

PILLAR A: *Teaching & Learning*

Culturally-Responsive Teaching & Learning

We connect learning to students' community and everyday lives, we intentionally build inclusive classroom cultures, and we sustain a high-rigor environment in which differentiated supports are provided.

PILLAR B: *Schools Can't Do It Alone*

Strong & Safe, Family & Community Relationships

We strive to develop trusting partnerships between home, school, and the community through proactive, responsive communication; meaningful and authentic collaboration; and shared responsibility for the emotional and physical safety and success of all students.

The Hillsboro Portrait of a Graduate embodies our commitment to know, value and support every student. We will nurture each student’s growth on their journey to career, college and life readiness.

**Inquisitive
Scholars**

- Possess a strong command of academic skills
- Explore, identify, organize and synthesize ideas and information to assess experiences and innovate solutions.
- Embrace curiosity, flexibility and creativity in learning



**Community
Contributors**

- Take responsibility for actions and impact within a diverse community
- Identify and cultivate resources to support their future success
- Develop understanding of the larger world and find commonality across differences
- Act on issues that are important to them and give back to the community



PILLAR C: Investing in People

Exceptional Staff

We foster a culture of collaboration, accountability, and shared responsibility through the investment in and advancement of staff, and systematic development of the capacity for all members of the school community to serve every student.

PILLAR D: Bringing It All Together

Culture of Continuous Improvement

We systematically gather data and use frequent and timely formative assessments to monitor and adjust teaching, leadership, and organizational practices to meet the specific needs of students and schools, and to ensure our actions are aligned with our belief in the abilities of all students.



Our Plan

The Hillsboro School District's Strategic Plan was developed during a months-long process that began in August 2022 and concluded in March 2023.

Thousands of students, staff, families, and community members contributed to the development of the plan through participation in focus groups, as members of planning teams, completion of surveys, and participation in community forums.

Learn more about us on our website by visiting the friendly links below.

Resources

- hsd.k12.or.us/accountability
- hsd.k12.or.us/graduationrates
- hsd.k12.or.us/demographics
- hsd.k12.or.us/strategicplan

SUPERINTENDENT

Mike Scott

BOARD OF DIRECTORS

Mark Watson, *Chair*

Erika Lopez, *Member*

Nancy Thomas, *Vice Chair*

Patrick Maguire, *Member*

Lisa Allen, *Member*

Monique Ward, *Member*

See Eun Kim, *Member*

Our Goals for Student Success

Our Strategic Plan centers on Five Goals for Student Success, from preschool through high school. These goals will guide the work of the District for the coming years.

GOAL #1



Success in the Early Years

Every student will acquire the social-emotional readiness and foundational academic skills for future success.

GOAL #2



Safe & Supported Learners

Every student will develop the habits and skills necessary to confidently demonstrate self and social awareness, and access available resources and supports.

GOAL #3



Access & Opportunity

Every student will receive equitable treatment and needed supports and services in order to eliminate barriers and increase predictability of future success.

GOAL #4



Critical Thinking & Problem Solving

Every student will be an empowered, engaged, critical, creative thinker who demonstrates proficiency across content areas.

GOAL #5



Graduate Ready for Career, College and Life

Every student will successfully navigate significant transitions with access to supports to graduate from high school ready176 for career, college and life.

HILLSBORO SCHOOL DISTRICT

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@HillsboroSchools

@HillsboroSD

@hillsboro_schools

@hillsboro_sd

hsd.k12.or.us



Strategic Plan

2023 - 2027

OUR PROMISE

Know, Value,
and Empower
Every Student
to Achieve
Their Dreams



Hillsboro, Oregon

APRIL 2023

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The Strategic Planning Process

In the Spring of 2022, the Hillsboro School District set out to engage in an equity-centered, community-wide strategic planning process that was grounded in students' voice, informed by data from multiple sources, and engaged the diverse perspectives of the HSD community. The District committed to developing a Strategic Plan for the District in a way that:

- » Clarified the goals and measures for student learning, growth and achievement;
- » Outlined a roadmap for accomplishing those goals;
- » Embraced the diverse voices of all stakeholders; and,
- » Mobilized leadership for courageous action.

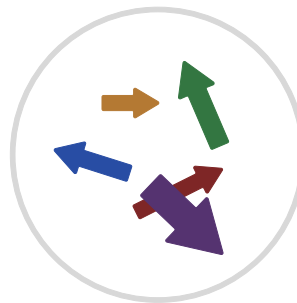
The strategic planning process took place between April 2022 - March 2023. Performance Fact Inc. designed and facilitated HSD's strategic planning process.



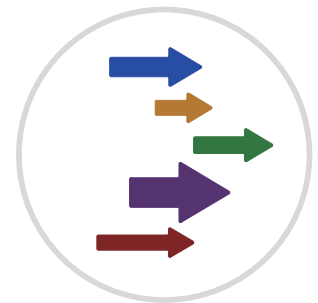
Why Plan?

A primary purpose of planning is to create alignment.

Misalignment



Alignment



Alignment is the process of reaching shared understanding about common purpose. With mutual understanding, the work of the District has meaning to all stakeholders, enabling the achievement of its vision for all students: – to prepare each student for career, college and life.

Embracing Diverse Voices and Perspectives

To be effective, the planning process must proactively seek out and embrace the diverse voices and perspectives across the District.

The District's planning process included gathering input on students' experiences, parents' perspectives, and the quality of the instructional program.

This input, along with a complete analysis of student outcome and access data served as the foundation for the plan.

A series of teams representative of the diverse stakeholders in the community developed the plan over the course of many months.



Strategic Planning Teams and Contributors

Each planning team was composed of a representative cross-section of community members:

- » 20 students in grades 6-12 served on the Student Voice Team;
- » About 175 students in grades 3-12 participated in student focus groups;
- » Over 7,000 students in grades 3-12 completed a student survey
- » Approximately 40 people, representing different HSD constituencies, participated on the Core Planning Team;

- » About 30 instructional staff served on the Instructional Focus Team;
- » About 20 civic and community partners participated on the Alignment Team;
- » Approximately 350 families and community members engaged through the Community Forums and surveys.

Additionally, the draft strategic plan was shared with the Board, school-level staff, and district-level personnel at various points in the planning process.

Structure of the Plan



The ultimate goal of our school system remains unchanged: learning, growth, and success for every student, without exception. Those are the “ends” we seek.

The means to the ends are organized around two

ideas: effective instructional practices and an empowering infrastructure.

Keeping “ends” and “means” in proper sequence is essential for a student-centered, results-focused strategic plan.



1. Student Learning

- Our Promise
- Portrait of a Hillsboro Graduate
- Goals for Student Success
- Measure of Student Progress
- Performance Targets

2. Instructional Effectiveness

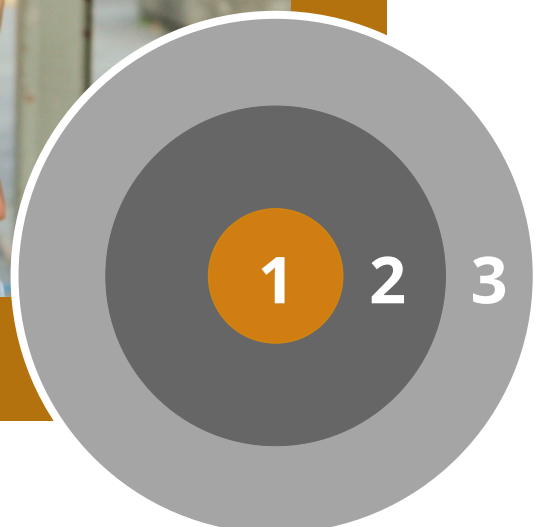
- “Four Pillars” (Framework for Coherent Action)
- Professional Practices for Effective Instruction

3. Empowering Infrastructure

- Strategy Map
- Strategic Priorities & Key Actions
- Roadmap for Disciplined Implementation

Student Learning

- Portrait of A Hillsboro School District Graduate
- Goals for Student Success
- Measures of Student Progress
- Performance Targets



Know, Value, and Empower Every Student to Achieve Their Dreams

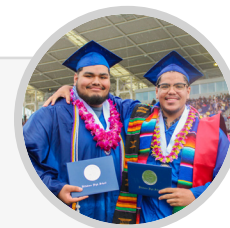


The Hillsboro School District Portrait of a Graduate embodies our commitment to ensure all students have the depth and breadth of experiences and supports necessary to prepare them for their next steps after high school.

Prepared for Career, College & Life



- Recognize and understand their emotions, thoughts, and values
- Reflect on their strengths, assets, and areas for growth
- Develop their physical, mental, emotional, and social health and well-being



- Possess a strong command of academic skills
- Explore, identify, organize and synthesize ideas and information to assess experiences and innovate solutions.
- Embrace curiosity, flexibility and creativity in learning

Empowered Learners

Inquisitive Scholars

Collaborative Communicators

Community Contributors



- Listen to understand diverse perspectives
- Use strategies and techniques to communicate effectively
- Build relationships and collaborate with people whose culture, background, ability, or other attributes differ from their own



- Take responsibility for actions and impact within a diverse community
- Identify and cultivate resources to support their future success
- Develop understanding of the larger world and find commonality across differences
- Act on issues that are important to them and give back to the community

Our Strategic Plan centers on Five Goals for Student Success, from preschool through high school. These goals will guide the work of the District for the coming years.

GOAL #1



Success in the Early Years

Every student will acquire the social-emotional readiness and foundational academic skills for future success.

GOAL #2



Safe & Supported Learners

Every student will develop the habits and skills necessary to confidently demonstrate self and social awareness, and access available resources and supports.

GOAL #3



Access & Opportunity

Every student will receive equitable treatment and needed supports and services in order to eliminate barriers and increase predictability of future success.

GOAL #4



Critical Thinking & Problem Solving

Every student will be an empowered, engaged, critical, creative thinker who demonstrates proficiency across content areas.

GOAL #5



Graduate Ready for Career, College and Life

Every student will successfully navigate significant transitions with access to supports to graduate from high school ready for career, college and life.

GOAL #1



Success in the Early Years

METRICS

- A. % of kindergarteners who attended a licensed daycare or preschool
- B. % of 3rd graders meeting/exceeding in reading, math, and writing.
- C. % of 4th graders self reporting social-emotional learning skills

PERFORMANCE TARGET #1

By 2026-2027 school year, 70% of all students proficient in reading in 3rd grade.

FOCAL STUDENT GROUPS

Students identified* as Hispanic[†]/ Latina/o/x and students accessing special education services

GOAL #2



Safe and Supported Learners

METRICS

- A. % of 5-12 grade students who respond favorably to statements on Student Survey regarding safe and welcoming schools, belonging at school, and students treating one another with respect.
- B. Attendance rates (90% regular attendees)

PERFORMANCE TARGET #2

By 2026-2027 school year, 80% of students will attend more than 90% of their enrolled school days.

FOCAL STUDENT GROUPS

- Students identified* as American Indian/Alaska Native[†]
- Students identified* as Native Hawaiian/Pacific Islander[†]

GOAL #3



Access and Opportunity

METRICS

- A. Reduce the disparity of disciplinary referrals, suspensions and expulsions.
- B. Demographic representation in college-level opportunities, extracurriculars, and career pathways.
- C. Increase the # of students who have been active English learners for 5+ years achieving language proficiency in grades 6-12.

PERFORMANCE TARGET #3

By 2026-2027 school year, an increased percentage of students participating in at least one school-based extracurricular activity (baseline to be established in Year 1).

FOCAL STUDENT GROUPS

- Students identified* as Hispanic[†]/Latina/o/x
- Students identified* as female

GOAL #4



Critical Thinking and Problem Solving

METRICS

- A. % of students in grades 7-12 meeting core academic standards.
- B. % of seniors who demonstrate employability skills.
- C. % of high school students on-track for graduation.

PERFORMANCE TARGET #4

By 2026-2027 95% of students will be on-track to graduate by the end of their 9th grade year.

FOCAL STUDENT GROUPS

- Students identified* as Hispanic[†]/Latina/o/x
- Students accessing special education services

GOAL #5



Graduate Ready for Career, College and Life

METRICS

- A. % of students achieving 4-year graduation & 5-year completion.
- B. % of students 9-12 enrolled in a career pathway, CTE, AP/IB, and Dual Credit courses, and 12th grade students successfully completing a career pathway.
- C. % of students accessing career-related learning experiences and supports (Experiential Learning Opportunities, Internships, and Apprenticeships).

PERFORMANCE TARGET #5

- By 2026-2027 school year, 88.8% of students will earn a regular or modified diploma within four years of entering high school.
- By 2026-2027, 93% of students will earn a regular, modified, extended, or adult high school diploma, or a GED, within five years of entering high school.

FOCAL STUDENT GROUPS

- **4-Year:** Students experiencing homelessness[†], students experiencing foster care[†]
- **5-Year:** Students identified* as Hispanic[†]/Latina/o/x

*As identified by family/caregiver in the student information system.

[†]Term established by the Oregon Department of Education (ODE) for reporting purposes.



Instructional Effectiveness

- “Four Pillars”
- Professional Practices



Our Four Pillars describe the capabilities we need to develop to accomplish our Goals for student success. They are the building blocks for action and decision making, and provide a durable frame for organizing and focusing our work.



PILLAR A:

Teaching & Learning

Culturally-Responsive Teaching & Learning

We connect learning to students’ community and everyday lives, we intentionally build inclusive classroom cultures, and we sustain a high-rigor environment in which differentiated supports are provided.



PILLAR B:

Schools Can’t Do It Alone

Strong & Safe, Family & Community Relationships

We strive to develop trusting partnerships between home, school, and the community through proactive, responsive communication; meaningful and authentic collaboration; and shared responsibility for the emotional and physical safety and success of all students.



PILLAR C:

Investing in People

Exceptional Staff

We foster a culture of collaboration, accountability, and shared responsibility through the investment in and advancement of staff, and systematic development of the capacity for all members of the school community to serve every student.



PILLAR D:

Bringing It All Together

Culture of Continuous Improvement

We systematically gather data and use frequent and timely formative assessments to monitor and adjust teaching, leadership, and organizational practices to meet the specific needs of students and schools, and to ensure our actions are aligned with our belief in the abilities of all students.

Instructional Effectiveness is the strongest predictor of student learning and instruction is most effective when it is supported by responsive leadership and effective organizational practices.

| | PILLAR A Culturally-Responsive Teaching and Learning | PILLAR B Strong & Safe Family & Community Relationships | PILLAR C Exceptional Staff | PILLAR D Culture of Continuous Improvement |
|---------------------------------|---|--|---|---|
| TEACHING PRACTICES | <p>T1. Educators elevate student voice and choice through reciprocal feedback and collaboration to build student self-efficacy.</p> <p>T2. Educators facilitate critical thinking through rigorous instruction that respects and integrates the ancestral knowledge of families to help students gain the necessary skills to actively navigate in their community.</p> | <p>T3. Educators create clear systems of strong and consistent two-way communication with families that focus on the well-being and academic success of each student.</p> <p>T4. Educators respect and integrate the ancestral knowledge & cultural practices of families into the classroom and school spaces in order to build a safe, welcoming environment where families and students can engage in the learning.</p> | <p>T5. Educators collaborate in setting shared goals for student learning and professional practices and engage in inquiry with peers and administrators for the purpose of improving instructional practice and student learning.</p> <p>T6. Educators develop personalized professional growth plans based on reflection and analysis of student work and data connected to school improvement plans.</p> | <p>T7. Educators guide students in setting and monitoring their own progress toward meeting academic and behavior goals.</p> <p>T8. Educators use classroom formative assessment techniques to track learning by ALL students, diagnose success and the need for improvement, and adjust instruction to meet student needs.</p> |
| LEADERSHIP PRACTICES | <p>L1. School leaders facilitate and model reciprocal feedback leading to collective staff efficacy.</p> <p>L2. School leaders facilitate critical thinking and innovation through rigorous, differentiated professional development for staff.</p> | <p>L3. School leaders intentionally and systematically seek out diverse perspectives that represent the school community in order to better serve the needs of the community.</p> <p>L4. School leaders create differentiated, responsive, and inclusive systems that enable families to participate in and contribute meaningfully to decision making regarding their students and their schools.</p> | <p>L5. School leaders ensure that time and resources are allocated for students, staff & administrators to collaboratively create shared goals, co-create actionable steps, evaluate progress, and provide reciprocal feedback as part of the school improvement plan.</p> <p>L6. School leaders articulate and align focus areas to empower staff through differentiated professional development aligned to the school or department improvement plan (ex. coaching, modeling, etc.).</p> | <p>L7. School leaders and leadership teams facilitate the goal setting practices for staff to foster continuous improvement.</p> <p>L8. School leaders, teachers, and staff regularly engage in data-based conversations regarding instruction, interventions, professional practices and student learning outcomes in alignment with their school improvement plans.</p> |
| ORGANIZATIONAL PRACTICES | <p>O1. District-wide systems support and model reciprocal feedback leading to collective leadership efficacy.</p> <p>O2. The District creates systems and models that facilitate innovative opportunities for all staff and students to build critical thinking skills.</p> | <p>O3. District and school leadership assure systems of support to connect every student to a caring adult(s) within the school and/or community.</p> <p>O4. District and community members collaboratively gather to analyze data regarding the efficacy of systems of support and to further partner with community resources to create safe, caring schools.</p> | <p>O5. The District provides and systematically supports the adequate use of time, structures, and professional learning to support all staff's growth and development.</p> <p>O6. The District utilizes research based adult learning processes and responsive data systems to ensure every educator is given the opportunity to learn and practice high leverage instructional practices at the classroom and building level.</p> | <p>O7. The District provides support, resources and professional development for staff to build capacity in the use and implement of student-led assessment (e.g. development of portfolios, etc.).</p> <p>O8. District and school staff regularly review quantitative and qualitative data (including summative and formative assessment results, attendance records, and other data including student and family voice) to identify needs and supports.</p> |

Empowering Infrastructure

- A Strategy Map and Strategic Priorities
- System-wide and Equity-specific Key Actions
- Roadmap for Disciplined Implementation



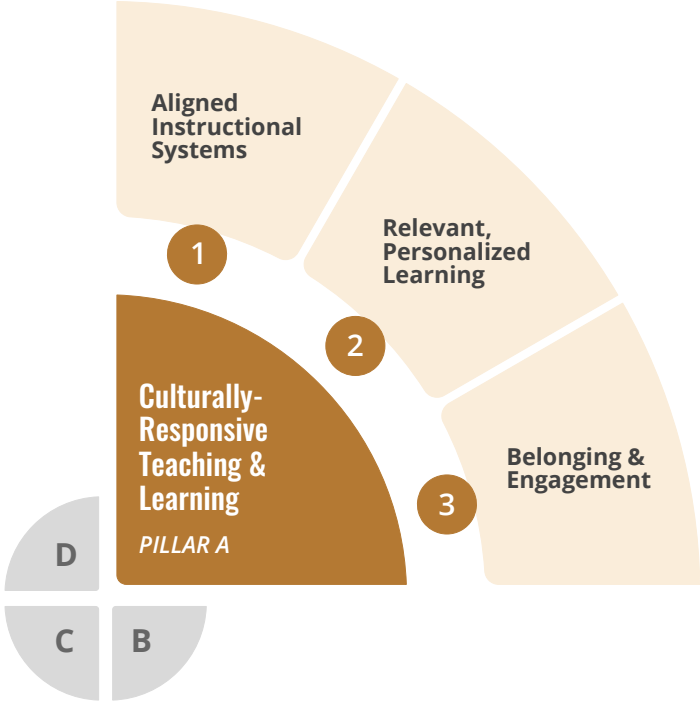
The Strategic Priorities, and the Key Actions associated with them, are the programs, targeted solutions, structures, and processes that facilitate effective instruction and the accomplishment of the goals for student success. Together, they constitute the Strategy Map – the blueprint for an empowering infrastructure, aligned to the Four Pillars.





PILLAR A

Culturally-Responsive Teaching & Learning



SYSTEM-WIDE KEY ACTIONS

- A1.** Utilize an inclusive process to engage educators, students, and other community partners in the review and adoption of culturally responsive curriculum materials by content area while adhering to the Oregon Department of Education Instructional Materials Timeline.
- A2.** Provide ongoing professional development and support in order to guarantee high-quality implementation of curricula and assessments of student learning across the district.
- A3.** Implement personalized learning for each student, that proactively utilizes differentiation, scaffolds, interventions, and enrichment that meets student academic and social emotional needs based on frequent data and student feedback.
- A4.** Create systems (e.g. transportation, schedules, supervision) to ensure every student has access to affinity groups, community-building activities, and events (such as unstructured play, clubs, etc.) both within and outside of the school day.

EQUITY-SPECIFIC KEY ACTIONS

- A5.** Effectively use asset-based intervention and enrichment services and instructional practices (e.g. the use of visuals and realia) that capitalize on student strengths and funds of knowledge and accelerate learning and growth of underserved students based on district data.
- A6.** Provide differentiated instruction to students who demonstrate advanced proficiency of standards based on assessment data and grade level using learning opportunities that are “in lieu of” rather than “in addition to” other coursework.
- A7.** Provide relevant instruction and an affirming environment of representation, inclusion, and belonging of/for LGBTQ+ and gender diverse students.



PILLAR B

Strong & Safe Family & Community Relationships

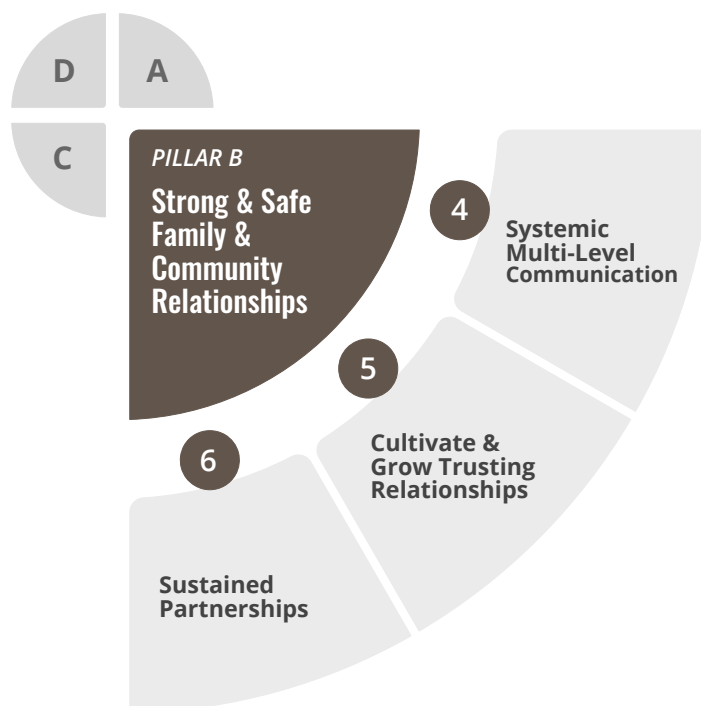
SYSTEM-WIDE KEY ACTIONS

B1. Develop and implement inclusive, differentiated school level communication plans that are informed by school staff, parents and partners offering accessible opportunities for family participation in school community listening sessions.

B2. Prioritize and support staff and students' development and use of communication strategies that promote trusting, positive, social emotional strategies and healthy relationships between staff and students.

B3. Develop and expand upon existing systems to connect students with mentors, internships and community resources integrated within the school day and school program.

B4. Build partnerships with local businesses and community organizations to broaden the reach and impact of college and career pathways programs within the Hillsboro community.



EQUITY-SPECIFIC KEY ACTIONS

B5. Build cross-cultural relationships and create a system for ongoing two-way communication among students, families and site level staff focused on elevating the voices of families of color and families who speak a language other than English.

B6. Seek out partnerships and mentors that represent our diverse student populations, so students and families have access and opportunities.

B7. Expand affinity based family-engagement groups and affinity based student groups at the district and school level.



Exceptional Staff



SYSTEM-WIDE KEY ACTIONS

- C1.** Employ strategic efforts to recruit, hire and retain staff that reflects our diverse community.
- C2.** Provide comprehensive training and support for all staff through mentoring, coaching, and learning opportunities in the domains of equity, access, and inclusion; instructional practices and priorities; and job-specific training and skills.
- C3.** Develop timely and reciprocal feedback loops (which includes all members within/between classrooms, buildings, departments, and school district) to support staff engagement, leadership and commitment. Feedback may include stay surveys, interviews, or listening sessions.

EQUITY-SPECIFIC KEY ACTIONS

- C4.** Provide professional development and resources to ensure that educators are positioned to support affirming learning alliances and flexibility for students to work independently and/or at varied paces (including Culturally Responsive Practices, the use of Universal Design for Learning, and embedded accommodations as best practices).
- C5.** Remove barriers for growth and revisit pathways practices to ensure growth opportunities for all employees.



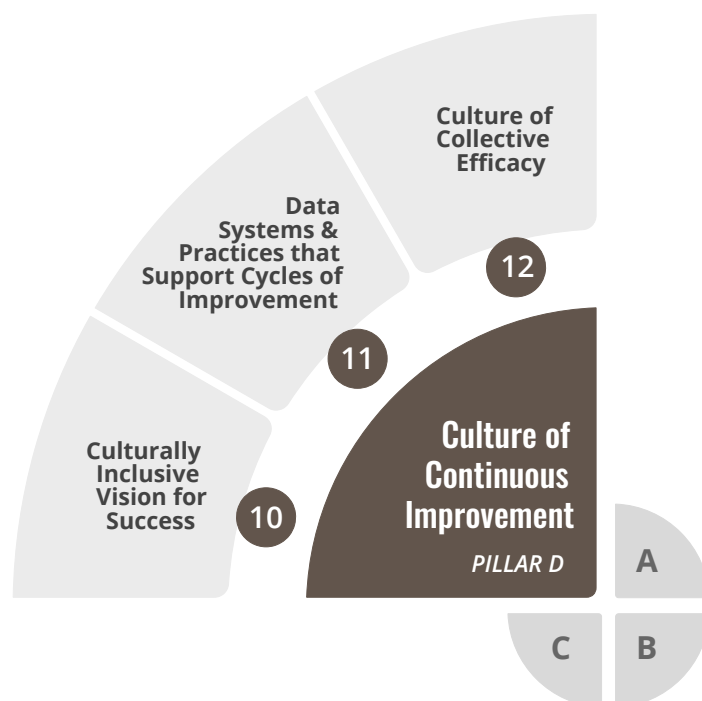
Culture of Continuous Improvement

SYSTEM-WIDE KEY ACTIONS

D1. Develop a shared, culturally-inclusive definition of success in HSD. Nurture a culture of support and celebration where every student is known by name, strength, and need. Create intentional and inclusive processes for involving student and family voice and feedback.

D2. Implement equitable grading and assessment systems that generate useful data, and analyze the data to inform instruction. Prioritize highest-leverage data for improving instruction; utilize assessment tools and data visualizations to drive instruction; and share accountability among responsible stakeholders for improving student academic outcomes.

D3. Promote high-functioning professional learning communities that persist against challenges and share celebrations of success by providing protected time for collaboration and ensuring there is training, support, and accountability at all levels.



EQUITY-SPECIFIC KEY ACTIONS

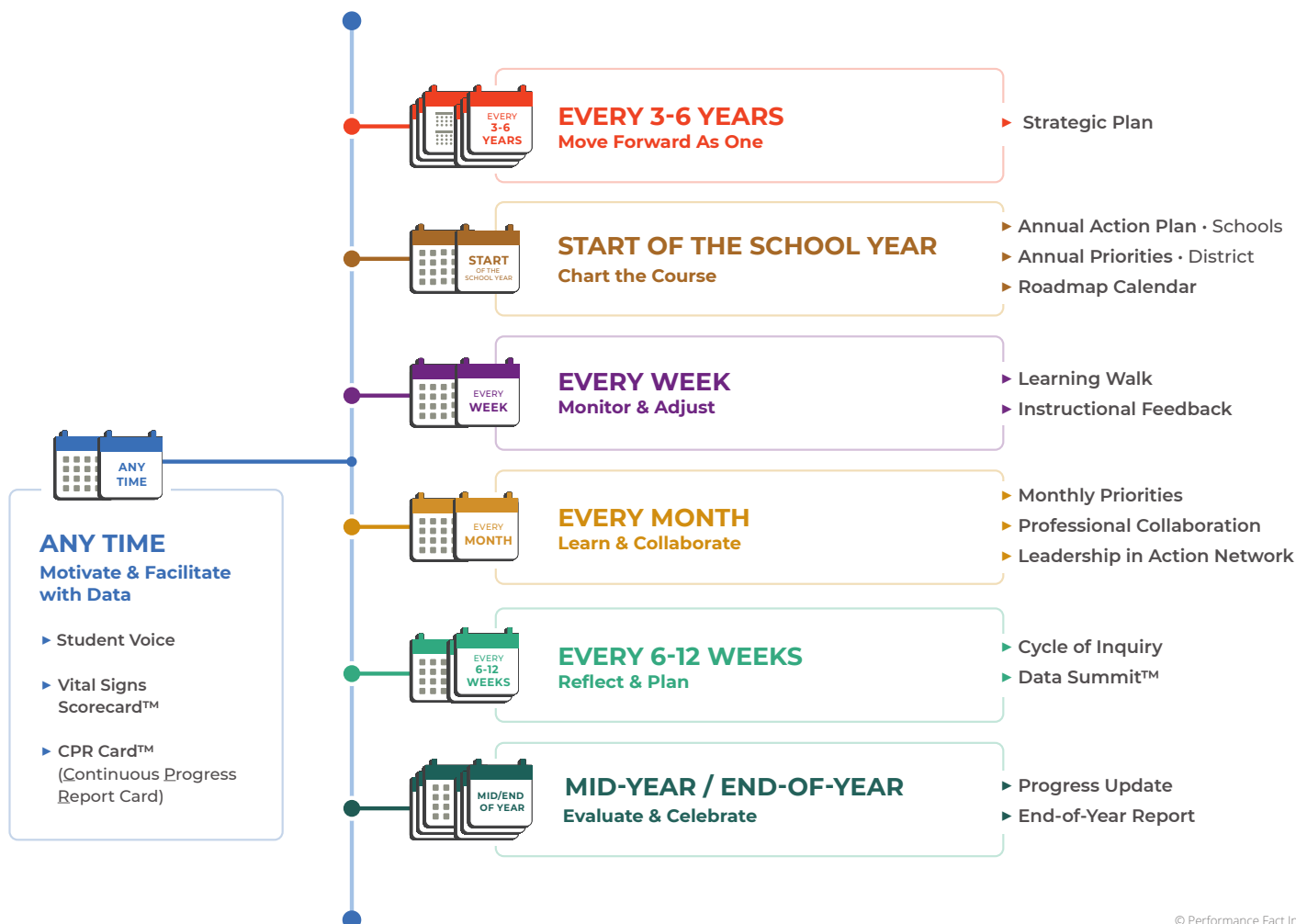
D4. Disaggregate data at the district, school, and classroom level by race, gender, underserved groups in our PLCs.

D5. Create/Ensure/Develop systems for need base allocation of resources for schools and students to ensure students have tool and time necessary to be successful.

D6. Ensure PLCs are actively working toward developing cultural proficiency. Identify successful PLCs as exemplars, share strategies with others. Overcome personal bias in data analysis.

A results-focused plan is the first step toward accomplishing the goals outlined in the Strategic Plan. However, without disciplined implementation, the plan may not live up to its promise. After you “plan the work,” then, you must “work the plan” to achieve desired outcomes.

Turning good intentions into stronger results for students demands disciplined implementation at every level: every classroom, every school, every department, at home and in the community.



The Roadmap for Disciplined Implementation is a step-by-step process for implementing action plans. By dividing the work into discrete, calendar-driven chunks, leaders and practitioners can significantly reduce the “implementation gap” often associated with improvement plans.

| | | |
|---|--------------------------|--|
| 1 | Board | <i>April 12 Sep 13 Oct 11 Dec 6 Jan 24 Feb 28 Mar 14</i> |
| 2 | Student Voice Team | <i>May 24, 25, 26 Oct 11 Nov 1</i> |
| 3 | Core Planning Team | <i>Aug 16 Aug 17 Sep 14 Oct 12 Nov 2 Dec 1</i> |
| 4 | Instructional Focus Team | <i>Aug 18 Sep 21 Oct 12 Nov 9 Dec 8</i> |
| 5 | Alignment Team | <i>Sep 15 Oct 6 Nov 3</i> |
| 6 | Senior Leadership Team | <i>Sep 12 Oct 3 Nov 7 Jan 9 Feb 27 Mar 6</i> |
| 7 | Community Forums/Survey | <i>Oct 12 Oct 27 Feb Survey</i> |



Core Planning Team

| | |
|-----------------------|--|
| Allison Combs | Principal, Orenco Elementary School |
| Aron Carleson | Executive Director, Hillsboro Schools Foundation |
| Audrea Neville | Assistant Superintendent, Hillsboro School District |
| Becky Kingsmith | Director of Secondary Teaching & Learning, Hillsboro School District |
| Beth Graser | Communications Officer, Hillsboro School District |
| Bianka Loreda | Graduation Coach, Hilhi |
| Brooke Nova | Director of Student Support Networks and Career and College Pathways, Hillsboro School District |
| Casey Waletich | Operations Officer, Hillsboro School District |
| Cherylen Marshall | Assistant Principal, R.A. Brown Middle School |
| Christopher Keller | Teacher, Liberty High School |
| Elaine Fox | Executive Director of Student Services, Hillsboro School District |
| Erika Lopez | School Board Member, Hillsboro School District |
| Francesca Sinapi | Equity, Access, and Engagement Officer, Hillsboro School District |
| Greg Timmons | Principal, Liberty High School |
| Guadalupe Pedraza | Graduation Coach, South Meadows Middle School |
| Jahmai Cherry | Multimedia Specialist, Hillsboro School District |
| Jayna Blanchard | Special Education Teacher, Butternut Creek Elementary School |
| Jordan Beveridge | Information & Technology Officer, Hillsboro School District |
| Karen Murphy | Principal, Free Orchards Elementary School |

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| Karla Brokaw | Educational Assistant, Century High School |
| Kona Lew- Williams | Human Resources Officer, Hillsboro School District |
| Kori Sakamoto | Health Science Teacher, Hilhi |
| Marleen Zytniowski | Communications Special Projects, Hillsboro School District |
| Martha Rodriguez | Principal, Minter Bridge Elementary School |
| Mary Kay Babcock | President, Hillsboro Education Association |
| Megan Nace | Manager, Technology Services |
| Melody Hansen | President, Hillsboro Classified United |
| Michelle Morrison | Financial Officer, Hillsboro School District |
| Mike Scott | Superintendent, Hillsboro School District |
| Nancy Thomas | School Board Member, Hillsboro School District |
| Nate Roedel | Executive Director of Nutrition Services, Hillsboro School District |
| Olga Acuña | Executive Director of Federal Programs and Family Engagement, Hillsboro School District |
| Rachel Phanichayakarn | Special Education Teacher, Liberty High School |
| Rebecca Nelson | Parent, Glencoe Feeder |
| Selene Zacarias | Administrative Support, Glencoe High School |
| Shelly Mitchell | Student Services Teacher on Special Assignment, Hillsboro School District |
| Tom Luba | Director of Student Information and Evaluation, Hillsboro School District |
| Travis Reiman | Assistant Superintendent, Hillsboro School District |

Student Voice Team

| | |
|-------------------------|-----------------------------------|
| Ainsley Rios | Century High School, Senior |
| Anna Jackson | Glencoe High School, Sophomore |
| Cameron Kaster | Glencoe High School, Freshman |
| Daisy Ixcolin | Liberty High School, Junior |
| Eli Sayre | Liberty High School, Junior |
| Gwen Kondor | Century High School, Freshman |
| Hrishikesh Anand | Hilhi, Junior |
| Ivette Alonso Garcia | Liberty High School, Junior |
| Jacey Carmean | Century High School, Senior |
| Jason Lloyd | Glencoe High School, Junior |
| Jenna Walkenhorst | Century High School, Senior |
| Jessy Alonso Garcia | Liberty High School, Freshman |
| Kami Carmean | Century High School, Sophomore |
| Kayla Tellez | Liberty High School, Junior |
| Luke Teague | Hilhi, Sophomore |
| Oliver Rhodes | Glencoe High School, Senior |
| Payton Kasper | Century High School, Sophomore |
| Riley Gregory | Century High School, Sophomore |
| Sebastian Rodriguez | Liberty High School, Freshman |
| Vianney Romero Lopez | Hilhi, Junior |



Alignment Team

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|--------------------------------|--|
| Ally Weberg | <i>Oregon Community Engagement Manager, Intel</i> |
| Angela Adzima | <i>Elementary Digital Curriculum Teacher on Special Assignment; Vice President, Hillsboro School District; Hillsboro Education Association</i> |
| Cristian Salgado | <i>Oregon Public Affairs , Intel</i> |
| Cristina Rauschert | <i>Oregon Community Affairs Manager, Intel</i> |
| Dacia Bakkum | <i>Management Analyst, City of Hillsboro</i> |
| Deanna Palm | <i>President, Washington County Chamber of Commerce</i> |
| Hillary Ostlund | <i>Library Director, Hillsboro Public Libraries</i> |
| Jaci Spross | <i>Executive Assistant; Past School Board Member, Synopsys; Hillsboro School District</i> |
| Jeff Dalin | <i>Mayor, City of Cornelius</i> |
| Jose Esparza | <i>Director, PCC Rock Creek</i> |
| Juan Garcia | <i>Parent, Hilhi Feeder</i> |
| Karen Paez | <i>Associate Director, PCC Rock Creek</i> |
| Patrick Preston | <i>Communications Division Manager, City of Hillsboro City Manager's Office</i> |
| Rahim Harji | <i>Assistant City Manager, City of Hillsboro</i> |
| Robby Hammond | <i>City Manager, City of Hillsboro</i> |
| Sonja Likumahuwa-Ackman | <i>Parent, Century Feeder</i> |
| Steve Callaway | <i>Mayor, City of Hillsboro</i> |
| Teri Lenahan | <i>Mayor, City of North Plains</i> |

Instructional Focus Team

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| Alano Ciliberto | <i>Bond Technology Integration, Office for School Performance</i> |
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Instructional Focus Team (CONTINUED)

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|----------------------------|---|
| Amanda Bethune | <i>Principal, Butternut Creek Elementary School</i> |
| Andrew Bekken | <i>Principal, Tobias Elementary School</i> |
| Arcema Tovar | <i>Multilingual Programs Director, Office for School Performance</i> |
| Brenda Faulder | <i>Early Learning Teacher on Special Assignment, Office for School Performance</i> |
| Brooklyn Genduso | <i>Student, Century High School</i> |
| Carissa Flemming | <i>AVID Coach, Office for School Performance</i> |
| Claudia Ruf | <i>Principal, Glencoe High School</i> |
| Deb Luther | <i>TAG Teacher on Special Assignment, Hillsboro School District</i> |
| Erin Hanson | <i>Health Teacher on Special Assignment, Hillsboro School District</i> |
| Frank Caropelo, Jr. | <i>Executive Director of High Schools, Hillsboro School District</i> |
| Gabby Villamagua | <i>Dual Language Teacher on Special Assignment, Hillsboro School District</i> |
| Gina McLain | <i>Director of Elementary Teaching and Learning, Hillsboro School District</i> |
| Haley Steinbach | <i>Dean of Students , Lincoln Street Elementary School</i> |
| Heather Fix | <i>Student Support Systems Counselor on Special Assignment, Hillsboro School District</i> |
| Jamie Lentz | <i>Principal, Patterson Elementary School</i> |
| Jen McCalley | <i>Principal, Farmington View Elementary School</i> |
| Jenny Taguchi | <i>Dean of Students , Poynter Middle School</i> |
| Jon Pede | <i>Principal, Poynter Middle School</i> |
| Judy Ramer | <i>K-12 Professional Learning Communities Consultant, Hillsboro School District</i> |

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| Julie Kasper | <i>Principal, Century High School</i> |
| Kasia Gutierrez | <i>Principal, Jackson Elementary School</i> |
| Kristin Blomberg | <i>Care Coordinator/Erin's Law Teacher on Special Assignment, Hillsboro School District</i> |
| Lauren McFarland | <i>Assistant Principal/Athletic Director, Glencoe High School</i> |
| Leona Guthrie | <i>K-12 Migrant Teacher on Special Assignment, Hillsboro School District</i> |
| Lindsay Garcia | <i>Executive Director of Elementary Schools, Hillsboro School District</i> |
| Mandy Wedel | <i>K-8 Math & STEM Teacher on Special Assignment, Hillsboro School District</i> |
| Mariana Garcia Avilez | <i>Elementary Resource Specialist, Mooberry Elementary School</i> |
| Maricruz Acuña | <i>Elementary Humanities Teacher on Special Assignment, Hillsboro School District</i> |
| Melissa Pendergrass | <i>Coordinator of Career and College Pathways, Hillsboro School District</i> |
| Rachel Keniston | <i>Science Teacher, Poynter Middle School</i> |
| Rachel Mejia | <i>Early Learning Compliance Teacher on Special Assignment, Hillsboro School District</i> |
| Sarah Crane | <i>Executive Director of Elementary and Middle Schools, Hillsboro School District</i> |
| Sarah Keller | <i>Principal, Lenox Elementary School</i> |
| Terri Alexander | <i>Technology Teacher, Hilhi</i> |
| Xylecia Fynn Aikins | <i>7-12 Targeted and Focused Universal Supports Teacher on Special Assignment, Hillsboro School District</i> |
| Yessica Hardin-Mercado | <i>Equity, Access, and Engagement Teacher on Special Assignment, Hillsboro School District</i> |



About Our District

Hillsboro School District is the fourth-largest public school district in the state of Oregon with 36 schools serving approximately 19,000 students in preschool through twelfth grade. We are a global majority school district that recognizes the diversity and worth of all students, individuals, and groups. We are committed to educating and providing safe and inclusive environments for everyone, regardless of any basis upon which they identify, are perceived, or have experiences.

Preparing students to achieve is at the core of everything we do. Our goal is to ensure we have highly trained staff, robust academic offerings, and a breadth of support and extra-curricular options that engage students in their learning and motivate them to both fulfill their potential and position them for success in career, college, and civic life.

Learn more about us on our website by visiting the friendly links below.

Resources

- hsd.k12.or.us/accountability
- hsd.k12.or.us/graduationrates
- hsd.k12.or.us/demographics
- hsd.k12.or.us/strategicplan

Our Plan



The Hillsboro School District's Strategic Plan was developed during a months-long process that began in August 2022 and concluded in March 2023.

Thousands of students, staff, families, and community members contributed to the development of the plan through participation in focus groups, as members of planning teams, completion of surveys, and participation in community forums.

SUPERINTENDENT

Mike Scott

BOARD OF DIRECTORS

Mark Watson, *Chair*

Erika Lopez, *Member*

Nancy Thomas, *Vice Chair*

Patrick Maguire, *Member*

Lisa Allen, *Member*

Monique Ward, *Member*

See Eun Kim, *Member*

HILLSBORO SCHOOL DISTRICT 1J
April 25, 2023
APPROVE PURCHASE OF TRANSPORTATION RADIO SYSTEM

SITUATION

The Transportation Department's current two-way radio system is between 15 and 20 years old, including bus radios, other department support fleet vehicles radios, building base stations and repeater. In an effort to improve communication, safety and efficiency, the department is upgrading the current two-way analog system to a two-way digital system.

The JVCKenwood radio system will be purchased through The State of Oregon DAS Oregon Buys Procurement Program via local dealer Silke Communications.

Radio system components to be purchased will be two-way radios for 208 buses and other transportation fleet vehicles, 2 bases station units (one at each transportation terminal building), 17 tone remote units for dispatch, shop and supervisor office to monitor radio calls, a repeater and antenna to be mounted on Chelamam Mt., installation and programming costs.

RECOMMENDATION

The Superintendent recommends that the Board of Directors approve the purchase of the two-way upgraded transportation radio system for a total cost of \$273,664.49.

I move that the Board of Directors approve the purchase of a two-way radio system for a total cost of \$273,664.49.

HILLSBORO SCHOOL DISTRICT 1J

April 25, 2023

NOTICE OF INTENT TO AWARD: PAID LEAVE OREGON INSURANCE CONTRACT

SITUATION

Paid Leave Oregon is a new program that allows employees in Oregon to take paid time off for some of life's most important moments that impact our families, health, and safety. Paid Leave Oregon is a division of the Oregon Employment Department. Paid Leave Oregon covers almost every Oregon employer, and almost all employees in Oregon are eligible for benefits. This includes small and large employers, non-profits, charities, and faith-based organizations.

All Oregon employers must allow employees to take paid leave benefits starting in September 2023. Employers who prefer to provide paid leave benefits themselves can apply for approval of an equivalent plan, which must offer benefits equal to or greater than the state program.

After research, consultation, and analysis, it was determined that a fully insured Equivalent Plan is the appropriate choice for the first year of implementation for the following reasons:

- Lack of experience and utilization of the state plan
- Premium savings for the district and employees (State Plan contributions started January 1st, a fully insured Equivalent Plan premiums do not begin until September 1st)
- Coordination of benefits with providers of short and long term disability

The district completed the RFP process and selected The Standard as the Equivalent Plan Provider for 1 plan year and with extensions up to two years. The 2023-24 premiums will be a total of 1.17 percent of payroll. The employee contribution is 0.60 percent on the taxable wage basis. The district will pay 0.40 percent to fund the plan, 0.17 percent to The Standard for administration. The cost for 2,635 staff members is estimated at \$1,930,500 for 2023-24. Premiums will be reviewed/revised annually based on participation and state plan guidance.

Employee leave benefits are aligned with the State Plan as required by statute. For more information about Paid Leave Oregon, please visit the informational website at <https://paidleave.oregon.gov/>.

RECOMMENDATION

The Superintendent recommends the Board of Directors approve the Paid Leave Oregon Insurance Plan Contract with The Standard insurance company.

I move that the Board of Directors approve the Paid Leave Oregon Insurance Plan Contract with The Standard insurance company.

HILLSBORO SCHOOL DISTRICT 1J
April 25, 2023
NOTICE OF INTENT TO PURCHASE

SITUATION

The District is in need of purchasing laptops to replace licensed and administrative staff laptops. Following evaluation of multiple laptops from various vendors, the HP Elite x360 830 G10 best meets the District needs. The total cost is \$1,693,300 from HP Inc. Equipment and services to be purchased are:

HP Elite x360 830 G10 (1475)
5 Year Onsite Repair Warranty
Rechargeable Active Pen

District has the benefit of participating in a cooperative purchasing agreement, an exception to the public procurement requirements for conducting a request for proposal on purchases over \$150,000. Hillsboro School District 1 J is permitted to join cooperative purchasing agreements under the authority of the State of Oregon (ORS 279A.215 Permissive Cooperative Procurements). This purchase is offered through the OMNIA Partners Public Sector purchasing cooperative contract number R210403.

RECOMMENDATION

The Superintendent recommends the Board of Directors acknowledge the Notice of Intent to Purchase of laptops and services from HP Inc. by use of a cooperative purchasing agreement, under the authority of the State of Oregon (ORS 279A.215 Permissive Cooperative Procurements).

I move that the Board of Directors acknowledge the Notice of Intent to Purchase of laptops and services from HP Inc. by use of a cooperative purchasing agreement, under the authority of the State of Oregon (ORS 279A.215 Permissive Cooperative Procurements).