APPROVED 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

HILLSBORO SCHOOL DISTRICT

Engage and challenge all learners to ensure academic excellence

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

APPROVED 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

HILLSBORO SCHOOL DISTRICT
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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

Dear Hillsboro School District Budget Committee Members and Patrons:

In accordance with ORS 294.391, I submit to you the Hillsboro School District IJ proposed 2023-24 budget.

As I prepare the final budget message of my superintendency, I cannot help but reflect on the past fourteen years. When I took over as superintendent in the spring of 2009, we were just beginning to feel the effects of the economic downturn that started in late 2008. Over the following six years, our net reductions totaled nearly $60 million – including 18 lost school days – from what would have been our actual service level year-over-year.

Things started to turn around in the 2014-15 school year when the "Grand Bargain" generated additional money for school districts, then largely plateaued for the next two years with a modest increase in 2015-16 and a slight decrease in 2016-17. The 2017-18 school year saw another sizable dip of $7.7 million, 2018-19 brought more than $5.5 million in reductions, and 2019-20 required cuts in excess of $10.6 million.

It is interesting to note that the Oregon Legislature passed the Student Success Act in the 2019 session; however, the Corporate Activities Tax (CAT) funding mechanism would not kick in until 2020, and none of us knew at the time that a devastating pandemic was headed our way.

The "COVID years" of 2020-21 and 2021-22 brought so many operational changes, it would be difficult to summarize in short order. District staff did participate in the State's Work Share program to save money and avoid layoffs in May, June and July of 2020; navigated the wholesale conversion to Comprehensive Distance Learning for the majority of 2020-21; and finally returned to in-person schooling in 2021-22. Although by all accounts, this past school year – 2022-23 – has been the first that has seemed more normal.

The District received three rounds of pandemic relief funds over those "COVID years," and has been judicious in the spending and banking of the money over the maximum allowable time frame.

Heading into the 2023-25 biennium, we have approximately $15 million in ESSER III (Elementary and Secondary School Emergency Relief, round three) fund remaining. Those funds will help us weather the $10.2 million shortfall we anticipate at the Co-Chairs' current $9.9 billion State School Fund proposal. However, because they expire on September 30, 2024 and due to their temporary nature, we know that they are not a long-term solution for our funding concerns.

Providing a bit of history hopefully highlights the reality that school district funding is precarious and requires our vigilance to ensure that other budgetary pressures at the

state level do not continue its erosion. Not only is there competition for state-level budget allocations between education and other social services and operational needs, but there is also declining enrollment. These declines are being seen across the state, country, and even the world, as people are deciding to wait longer to have children and having fewer of them, in addition to some families choosing alternative educational settings. The Hillsboro School District has experienced this decline in enrollment, even as our community continues to grow.

All this is to say that the next two years will be a very interesting time for us. We will likely be in a position to weather the 2023-25 biennium with our staffing and programming largely intact, thanks to the remaining ESSER III funds. However, we know with certainty that those funds will not be available in the 2025-27 biennium, so over the next two years we need to continue our advocacy for stable and adequate funding at the state level, closely monitor our enrollment, and then get very strategic about how we move forward from there.

For context, if the District did not have remaining ESSER III funds to help mitigate the $10.2 million shortfall we would experience over the 2023-25 biennium at the $9.9 billion funding level, it would be the equivalent of the following:

- 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

Clearly, that is not the situation we want to find ourselves in yet again – especially as we continue to support students with higher levels of need coming out of the pandemic; are asked to enact state-level initiatives like Oregon Paid Family Leave and additional operational requirements; and endeavor to recruit, train, and retain quality staff, among many other priorities.

Although the State School Fund has not yet been finalized as of the time of this writing, we are planning our expenditures assuming the $9.9 billion level while continuing to advocate for $10.3 billion, which is broadly determined to be the actual service level requirement statewide. In order to be prepared for any additional funds the Legislature may allocate above the $9.9 billion level, we have planned for General Fund appropriations at the $10.3 billion level. That way, we will have secured approval from the School Board in advance and can operate at higher levels immediately.

A look back at our funding situation is a bit startling and certainly cause for our collective attention and concern, it is also heartening to list out all of the amazing accomplishments we've achieved over the past fourteen years. We have a thriving Dual Language program

that spans more than a third of our schools at varying levels and includes more than 3,300 students; our Career and College Pathways program is a model across the state and region, with more than 60 unique courses offered in our high schools; we have vastly expanded our preschool and after school activities; and our graduation rate is growing, with more opportunities for students to achieve their goals once they leave our system.

It has been my absolute pleasure and honor to serve as your superintendent these past fourteen years. We have such a strong and dedicated community – I know our students, staff and school will continue to be in great hands moving forward. Please stay involved and partner with us in the important work of improving the lives of our young people. As always, I remain and invite you to be Proud to be HSD.

Respectfully,

Mike Scott
Superintendent

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.

[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

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 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 yields[2].
- 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 1049[3].
- 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.

[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

- 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.

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%**

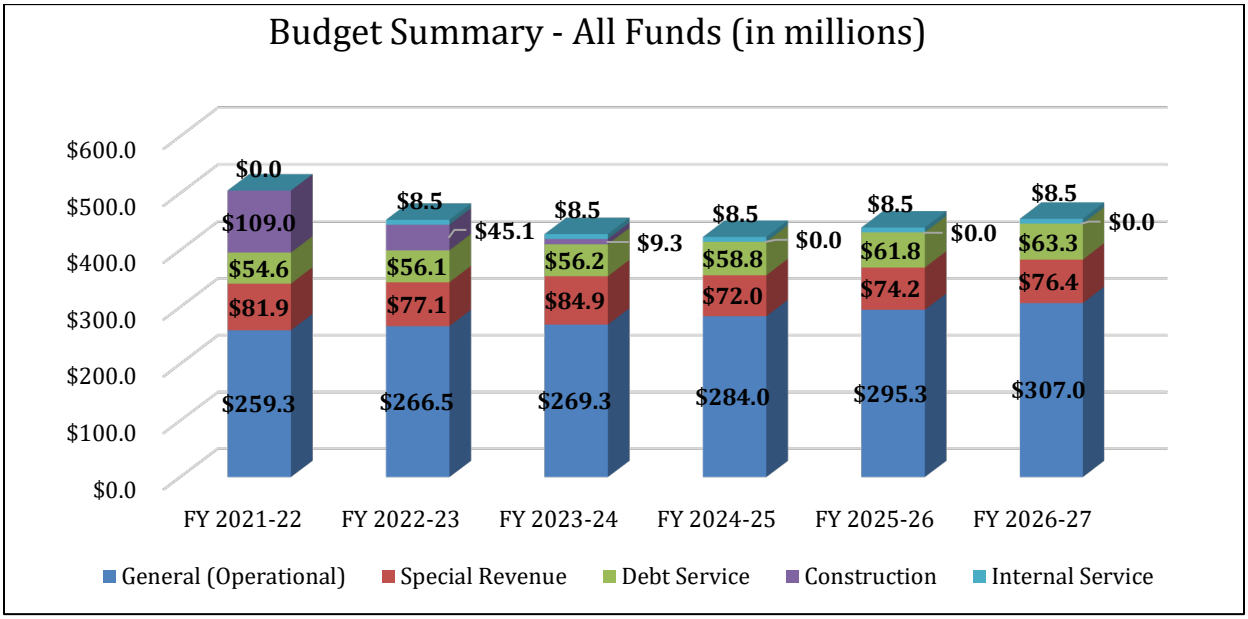
*Notes:

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.

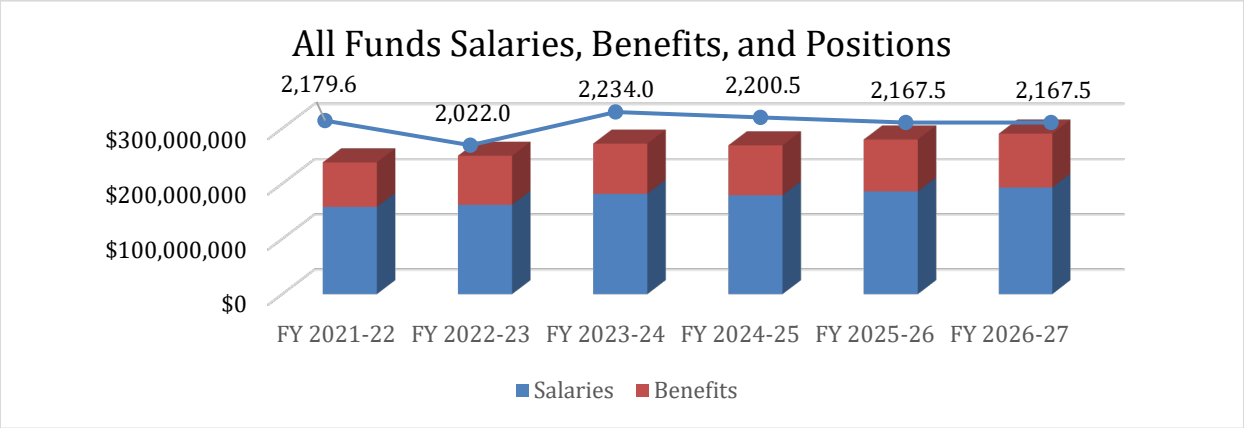
Debt Service: Estimated to grow by historical average of 3.1 percent annually per debt schedule and tax collection rates.

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



ALL FUNDS SALARIES, BENEFITS AND POSITIONS – HISTORY AND BUDGET

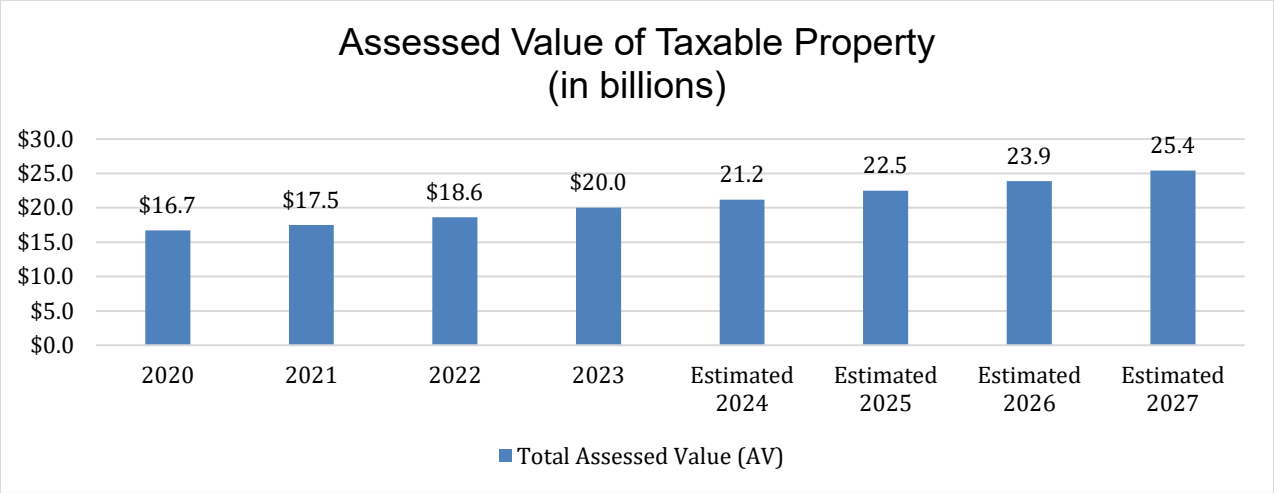
The District is experiencing an increase of 12.3 percent in the "all funds" appropriation for salaries for the 2023-24 budget year, due to federal pandemic assistance funds and full funding for High School Success and the Student Investment Account. Payroll Costs including associated benefits have increased 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.



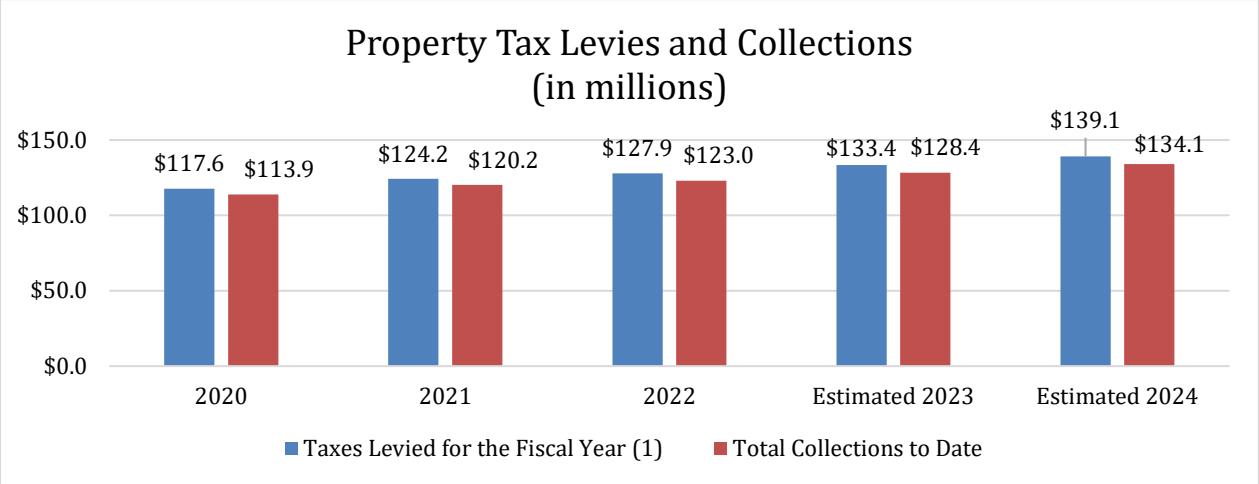
ASSESSED VALUE AND PROPERTY TAX SUMMARIES

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 Highlights[5]:

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 2023-24[6] statewide Average Daily Membership (enrollment) of 544,336 is down approximately 6,625 from 2022-23[7].

[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-%2023%20State%20school%20fund/22-23%20District%20Estimate%202-24-22.pdf

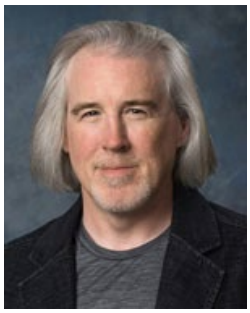
THE BOARD OF DIRECTORS

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:

Position 1
Erika Lopez
July 2021 - June 2025

Position 2
Mark Watson
July 2021 - June 2025



Position 3
Nancy Thomas
July 2021 - June 2025

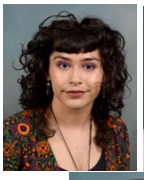
Position 4
See Eun Kim
July 2019 - June 2023

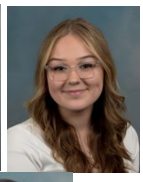
Position 5
Lisa Allen
July 2019 - June 2023

Position 6
Monique Ward
July 2021 - June 2025

Position 7
Patrick Maguire
July 2022 - June 2023

Student Representatives
V Godoy
Cailey McGuire
Ivette Alonso Garcia





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
Engage and challenge all learners to ensure academic excellence

HILLSBORO SCHOOL DISTRICT

Engage and challenge all learners to ensure academic excellence

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), Atfalati 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 Plan[1] 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

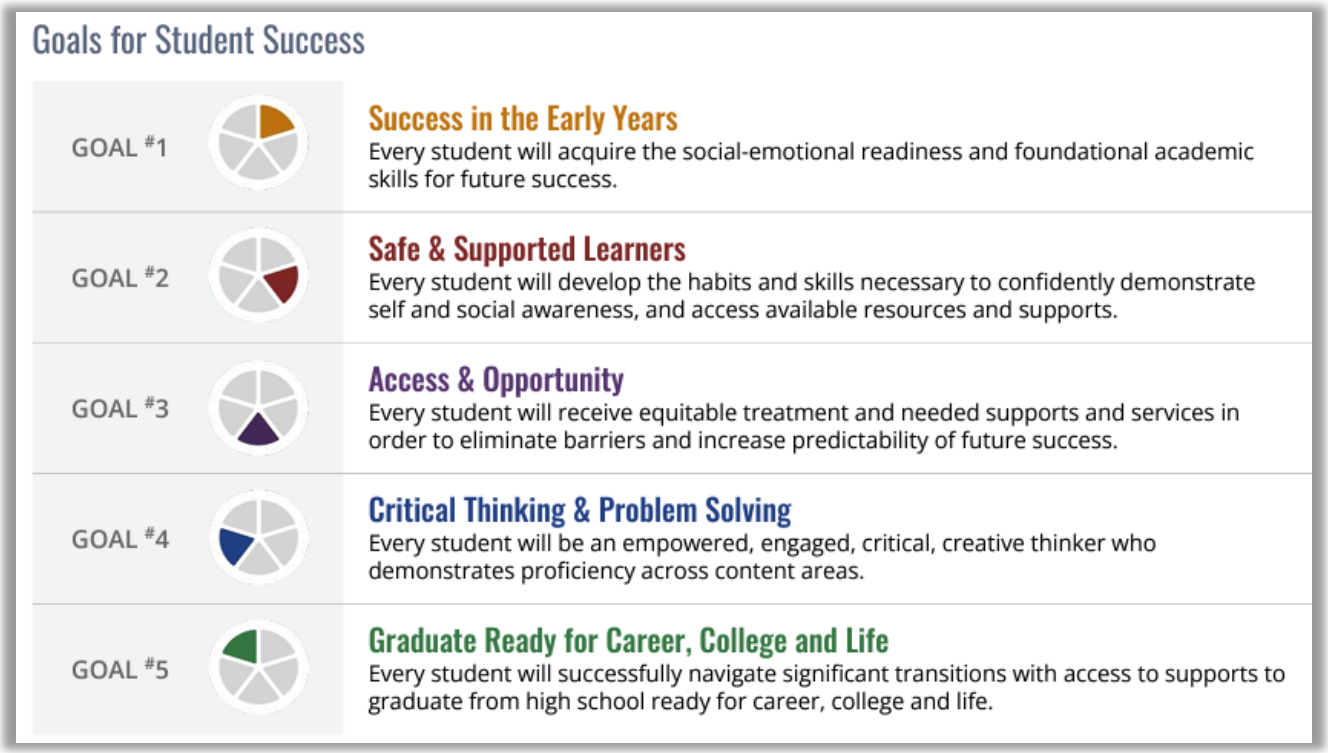
3. Empowering Infrastructure
    a. Strategy Map
    b. Strategic Priorities & Key Actions
    c. Roadmap for Disciplined Implementation

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, IIIC)
- 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.



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 houselessness, 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	• Budget Development Cycle	• Annual
Identify Priorities	• Strategic Plan Components	• 4 years with annual targets
Pay for Priorities	• Identify/allocate resources in alignment with Strategic Plan • Apply Academic Return on Investment	• Annual, continuous • Ongoing with annual updates
Implement Plan	• Central- and Building-Level Staffing • Discretionary Budget Allocation	• Annual • Annual
Ensure Sustainability	• Implement Cost Analysis Action Plan • Analyze implemented action items for actual savings yield	• Conduct in alignment with the Strategic Plan

Aligning Resources with Strategic Plan Goals

SIA Area	Investments	Impact	Metrics
Class Size Reduction	Class Size & Caseload Professional Development	-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
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 Educator Pathways	-Tools for teaching -Tools for learning -Inclusive schools -Student engagement	-3rd grade reading -9th grade on-track -Grad rates -Regular attenders ↑ -Diversity of staff

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.

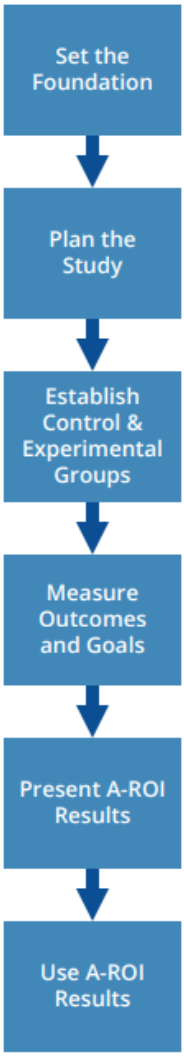
Recommendations:

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 period[2].

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

Academic Return on Investment[3] (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.

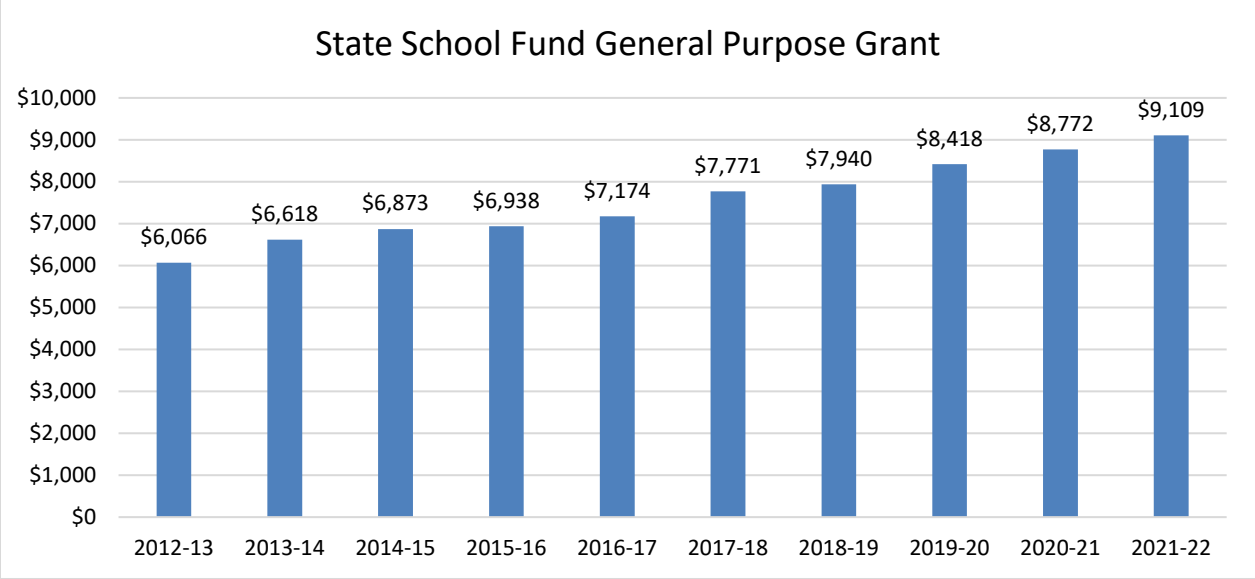
Expenditures are recorded when the liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due. Interfund transactions and certain compensated absences, claims, and judgments, are recognized as expenditures because they will be liquidated with expendable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

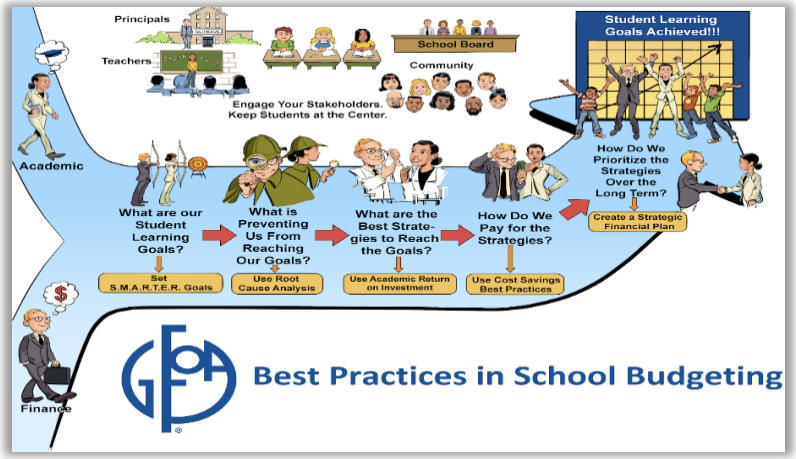


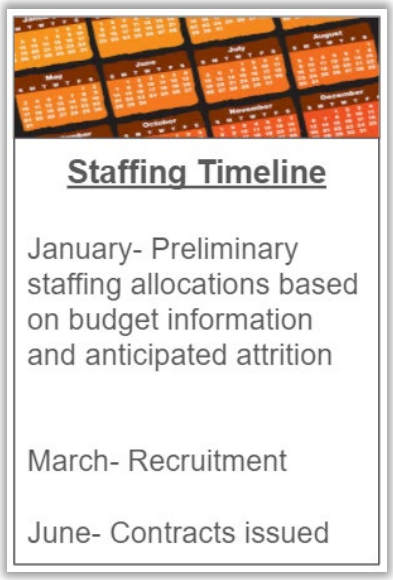
Without a state sales tax, Oregon's primary revenue sources are the state income tax and lottery revenues. Therefore, funding levels for K-12 education statewide are significantly affected by fluctuations in the economic climate. In addition, prior to 2007, Oregon's Kicker Law required the state to return 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.

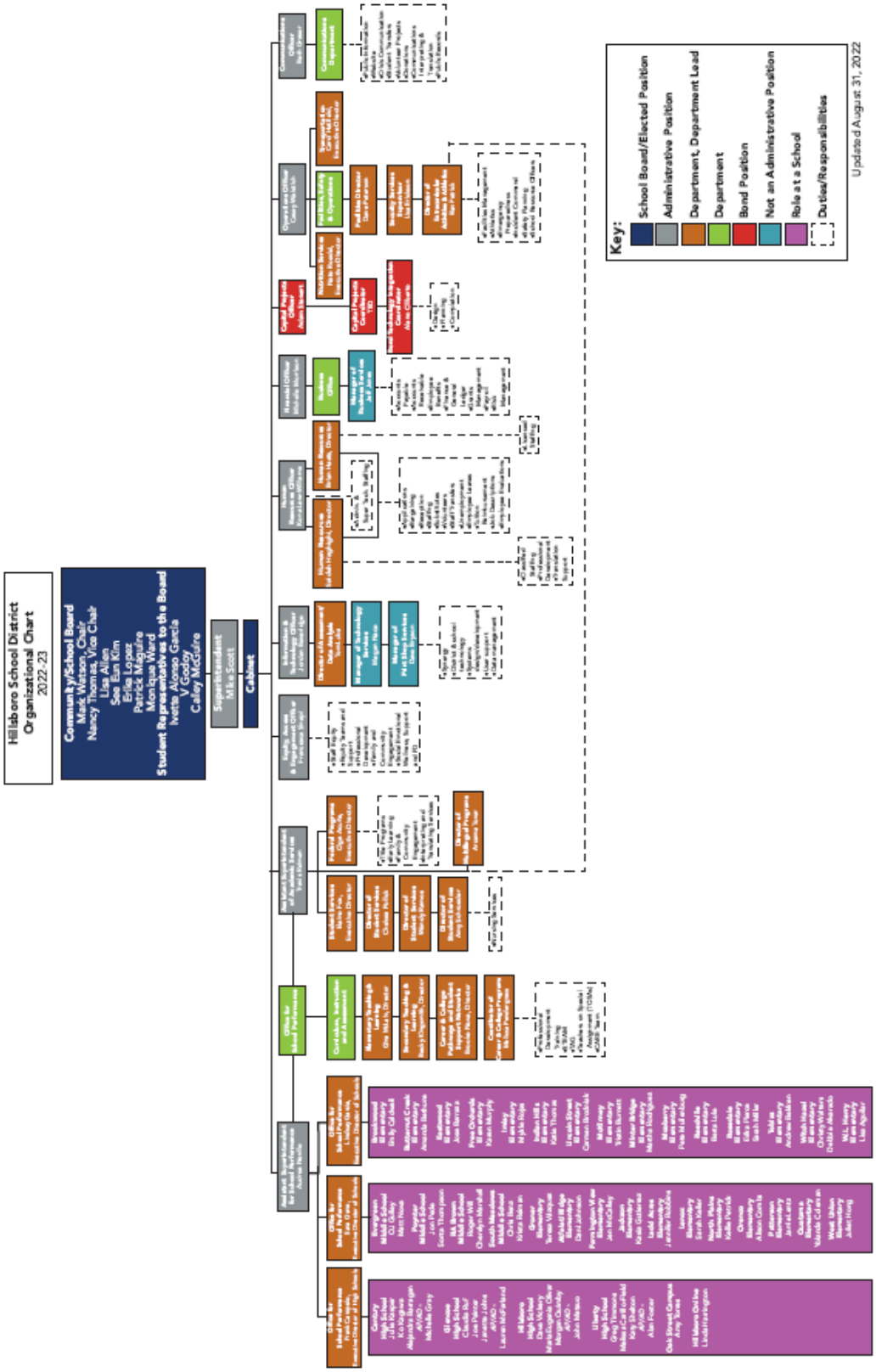
Date	Activity
November 15, 2022	Appoint Budget Committee Members to Vacant Positions
December 6, 2022	Budget Planning Calendar Approved
January 24, 2023	Budget Development Update: Preliminary Outlook
February 28, 2023	Budget Development Update: Integrated Guidance and ESSER III (ARP)
Interim Period	Gather 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:

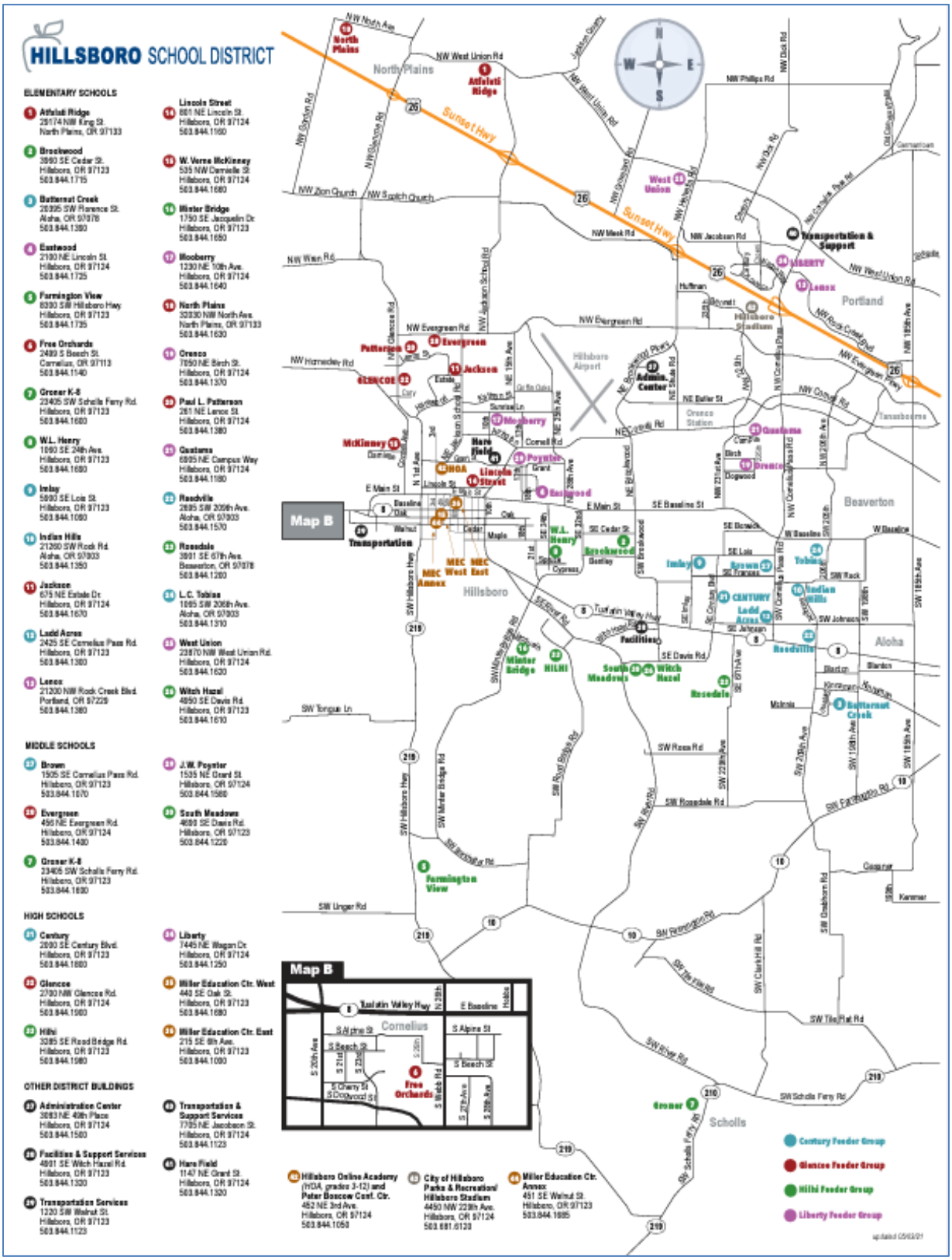
Per local budget law (ORS 294), the Notice of Budget Meeting will be published in the *Hillsboro Tribune* once and be posted on the District web site prior to the Budget Committee Meeting. The Proposed Document will be available by request on the day of the Budget Committee Meeting.

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
Engage and challenge all learners to ensure academic excellence

HILLSBORO SCHOOL DISTRICT

Engage and challenge all learners to ensure academic excellence

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 Approved
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 Approved	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**

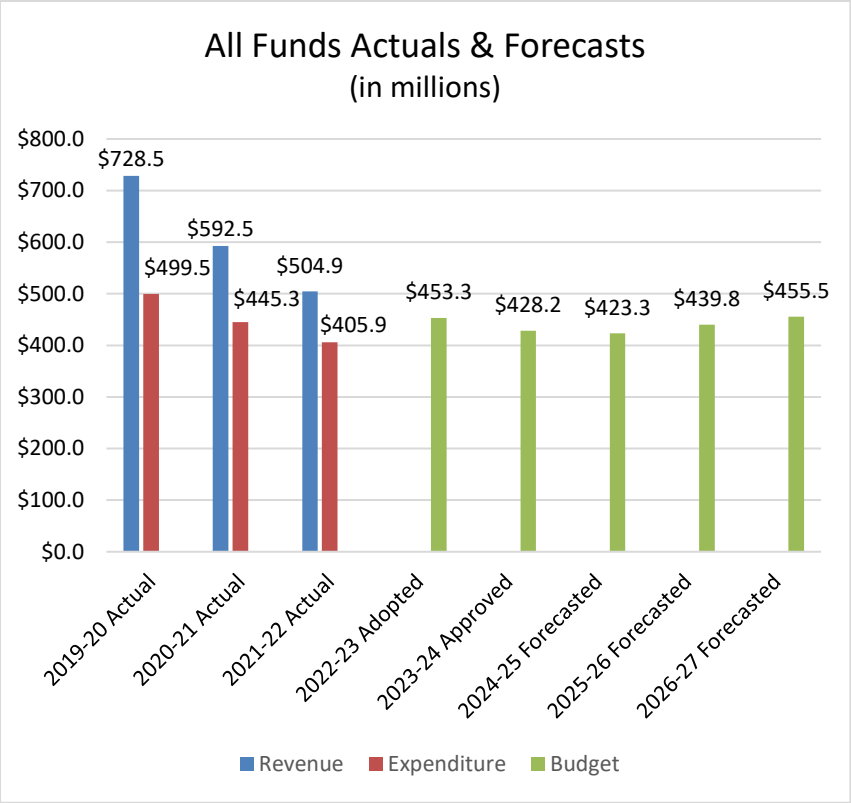
Assumptions:

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.

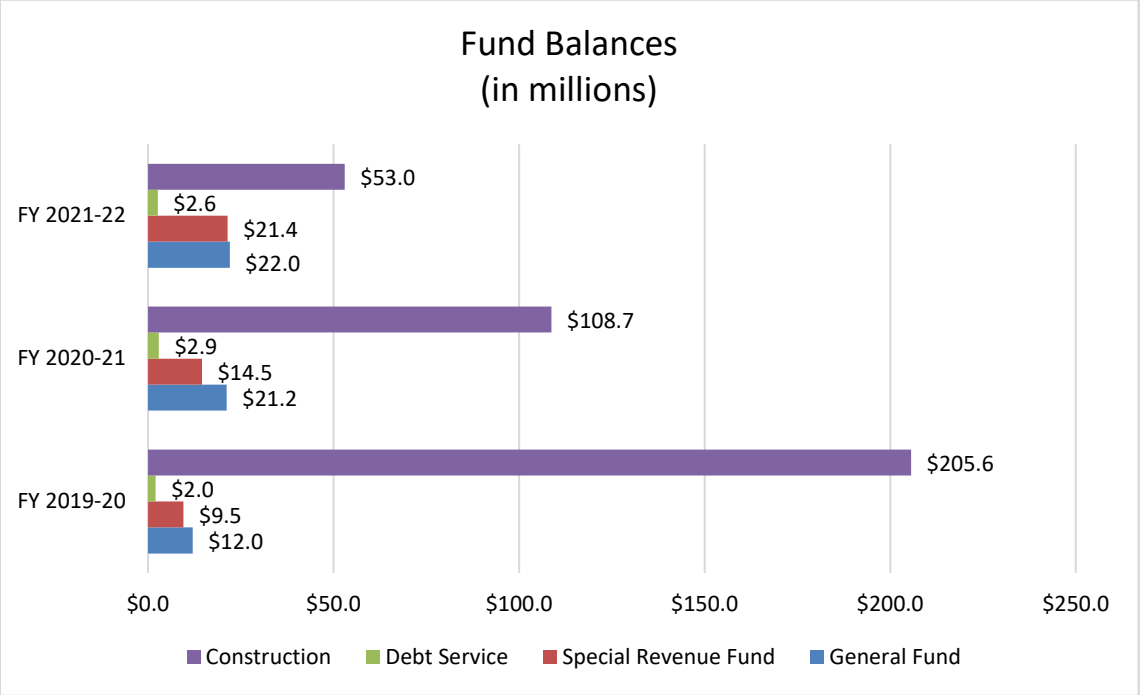
Due to the material difference and anomalous spending patterns, the 2020-21 fiscal year will be largely omitted for future budget modeling and projections.

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 utilize 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	NWRESD	$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 Approved
$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 Approved
$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 Approved
$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 Approved
$382,069	$537,151	$542,691	$496,500	$550,000

ESD Pass-Through Dollars

The Northwest Regional Education Service District (NWRESD) provides a menu of services for districts to purchase using service credits. Revenue from the state flows through the NWRESD 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 Approved
$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 Approved
$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 Approved
$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 Approved
$41	$130,969	$259,378	$0	$0

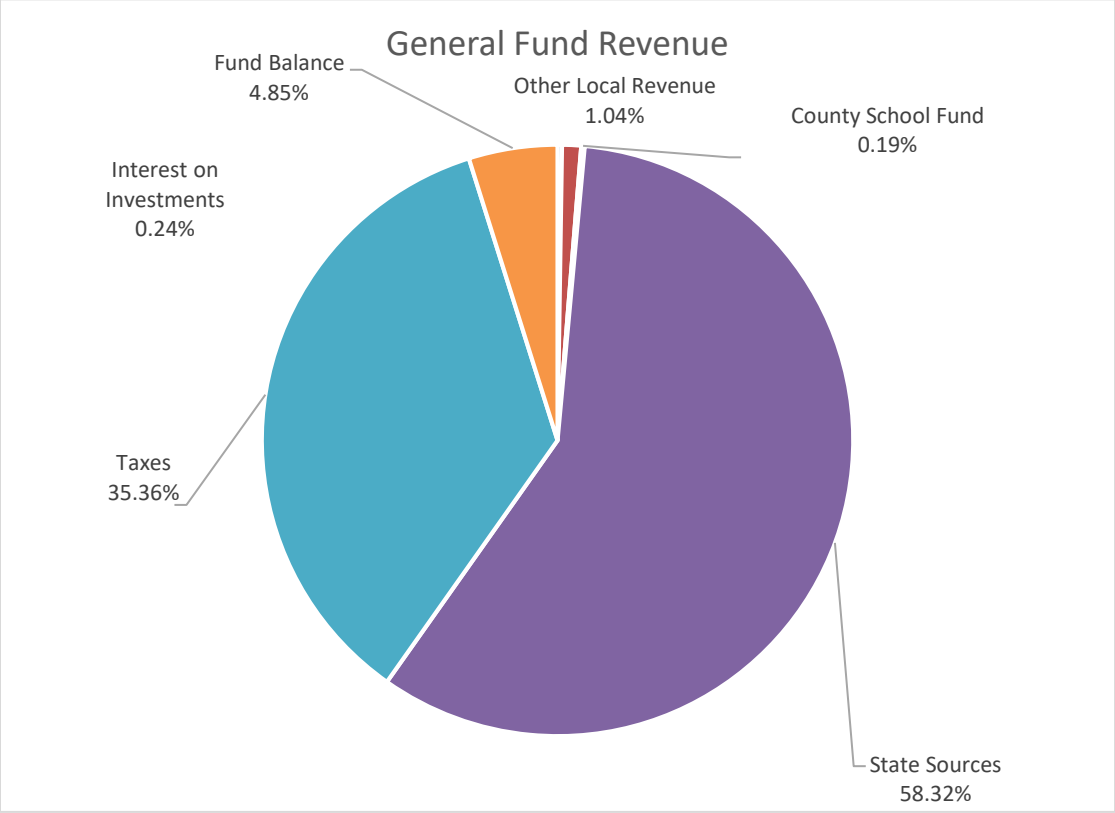
Beginning Fund Balance

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 Approved
$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 Approved
$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.

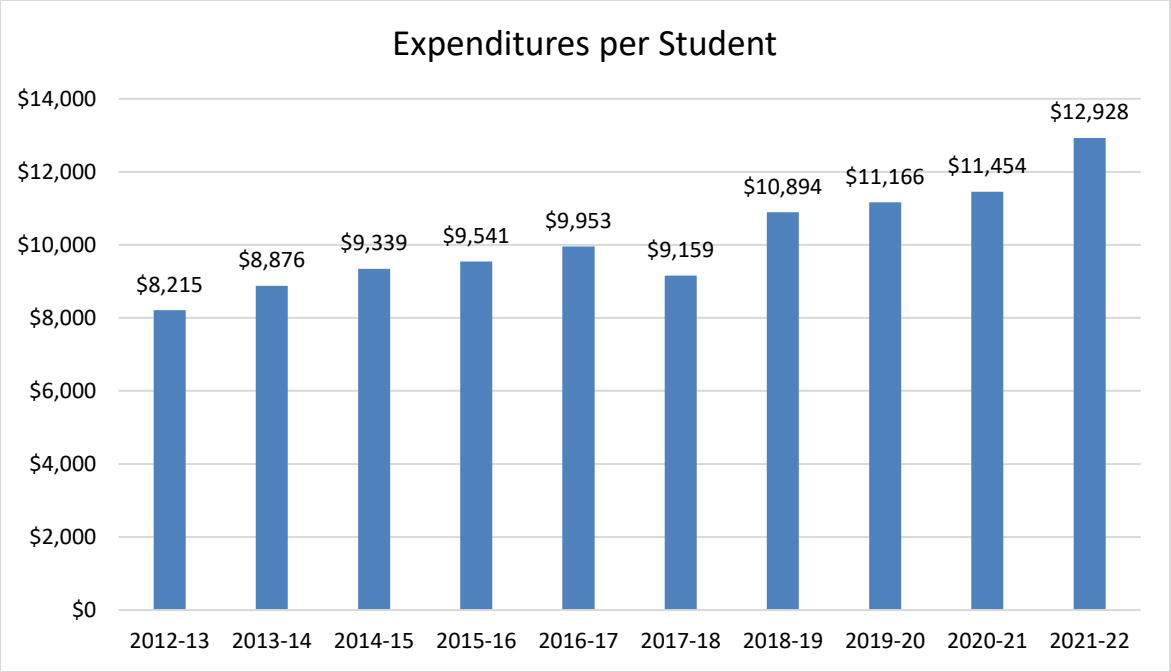
- Object 3101 State School Fund – the amount is based on $10.3 billion state school fund allocations by the legislative session for the 2023-25. Actual revenue is based on a per-student formula and changes with number and types of students.

- 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 APPROVED
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	REIMBRSMT -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.

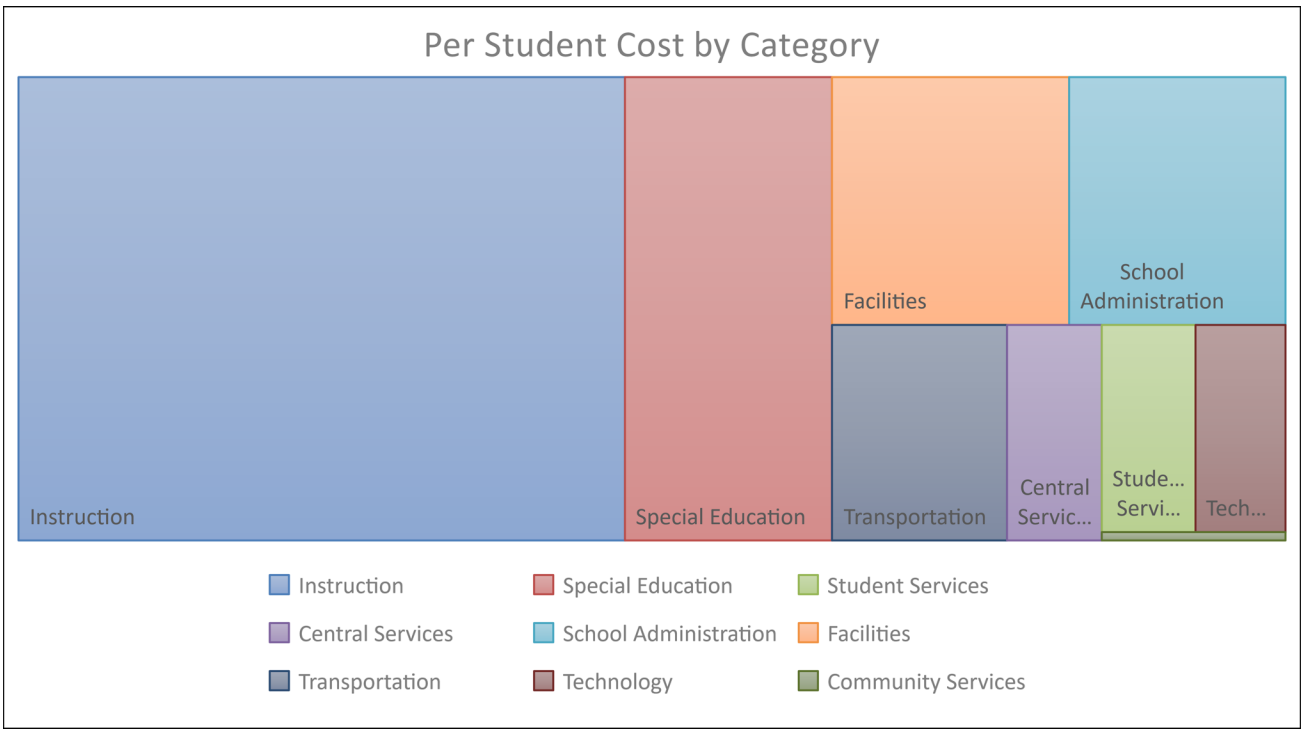
School Administration ($1,180 per student). Principals, assistant principals, teachers on special assignment (TOSAs), supplies, materials, purchased administrative services, and support at each campus.

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.

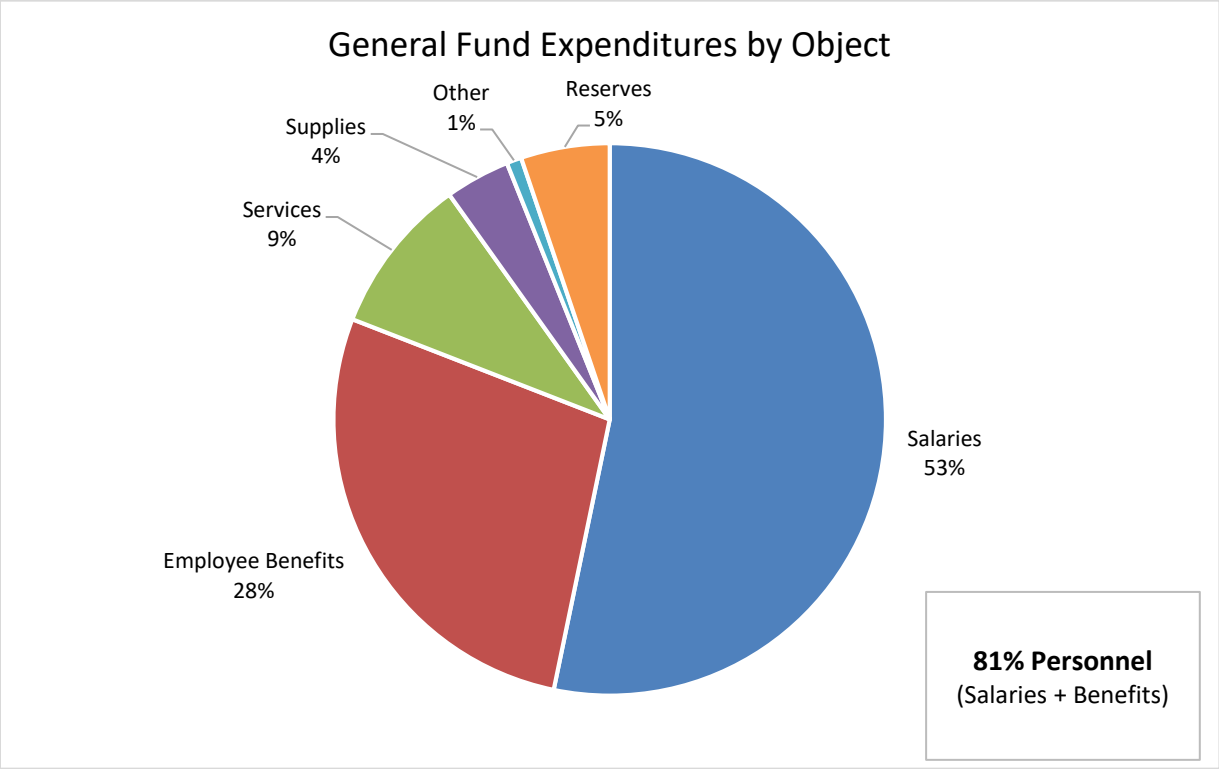
Technology ($411 per student). Staffing and new technology for classroom instruction.

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 Approved	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 APPROVED	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

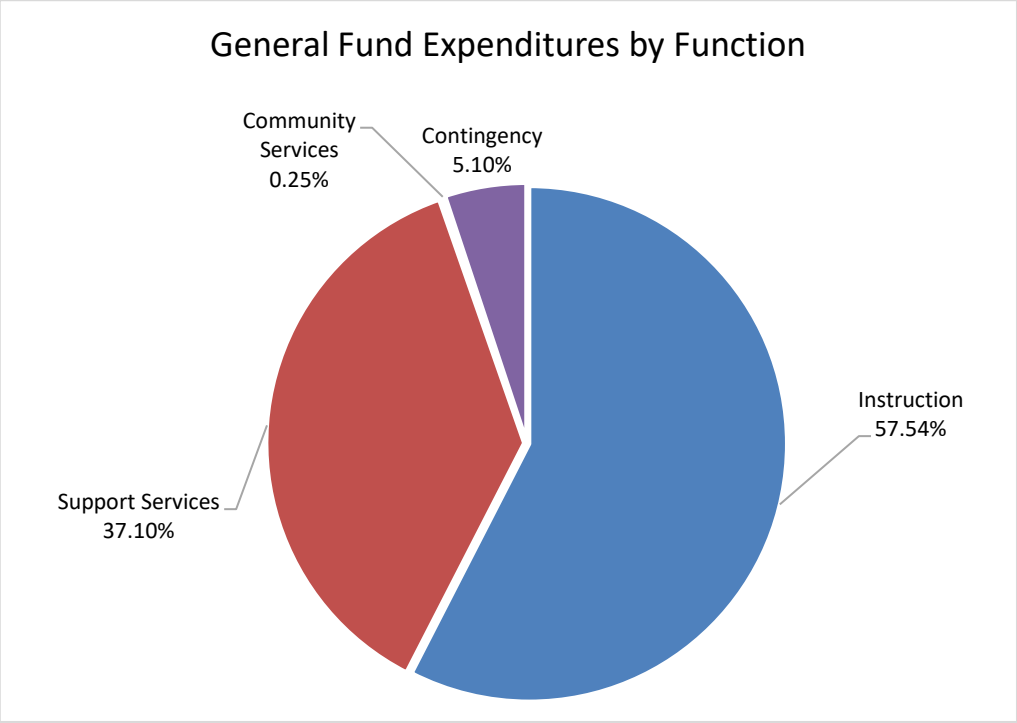
ACCOUNT	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 APPROVED	2023-24 FTE
100.0000.0245	TRAVEL ALLOWANCE	$117,170	$120,857	$134,920	$100,000	$152,447	0.0
100.0000.0246	DENTAL INSURANCE	$2,923,546	$2,767,707	$2,676,788	$2,866,135	$2,931,579	0.0
100.0000.0247	EMPLOYER 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 APPROVED	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 APPROVED	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 Approved	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 APPROVED	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 SKILLLS 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 APPROVED	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 APPROVED	2023-24 FTE
100.3100.0000	FOOD SERVICES	$0	$50	$0	$0	$0	0.0
100.3300.0000	OTHER COMMUNITY SRVICS	$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 Approved	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 Relief[2]

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.

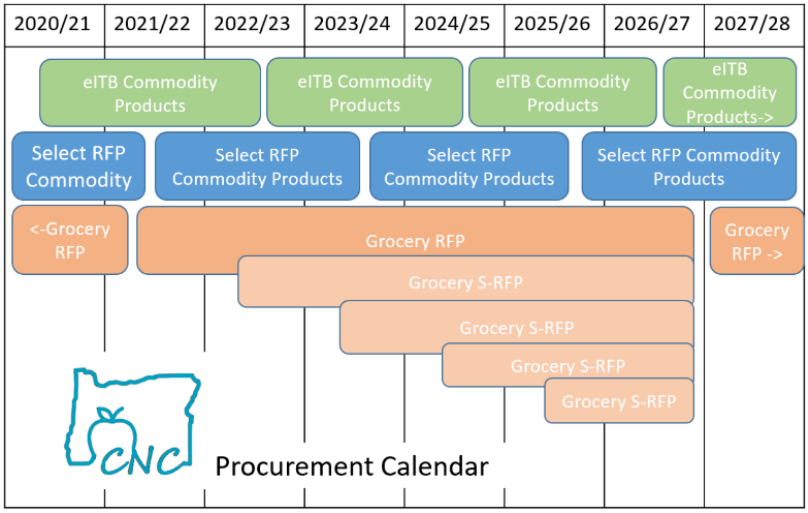
Functions special to HSD are Liberty High School Bakery that supports homemade foods such as breakfast breads, pizzas, and cinnamon rolls. Catering services are based at South Meadows Middle School, and the warehouse supports Districtwide vending machines containing Smart Snack compliant snacks and beverages.

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 APPROVED
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

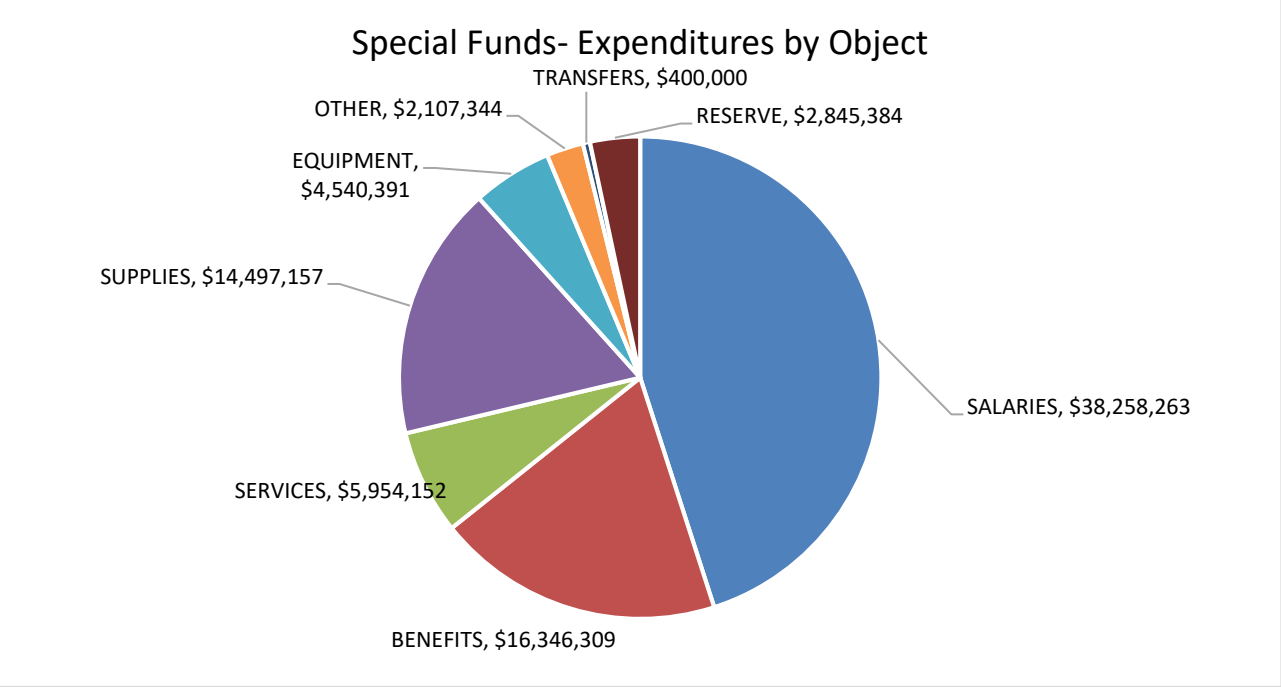
ACCOUNT	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 APPROVED
2XX.0000.4506	PERKINS VOC ED REVENUE	$109,019	$156,401	$150,976	$210,000	$225,000
2XX.0000.4508	IDEA (PL 101-476)	$2,395,098	$2,427,525	$2,572,382	$3,205,000	$3,500,000
2XX.0000.4509	TITLE ID REVENUES	$30,732	$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 APPROVED
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 APPROVED
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 TRANSPT	$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 APPROVED
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**



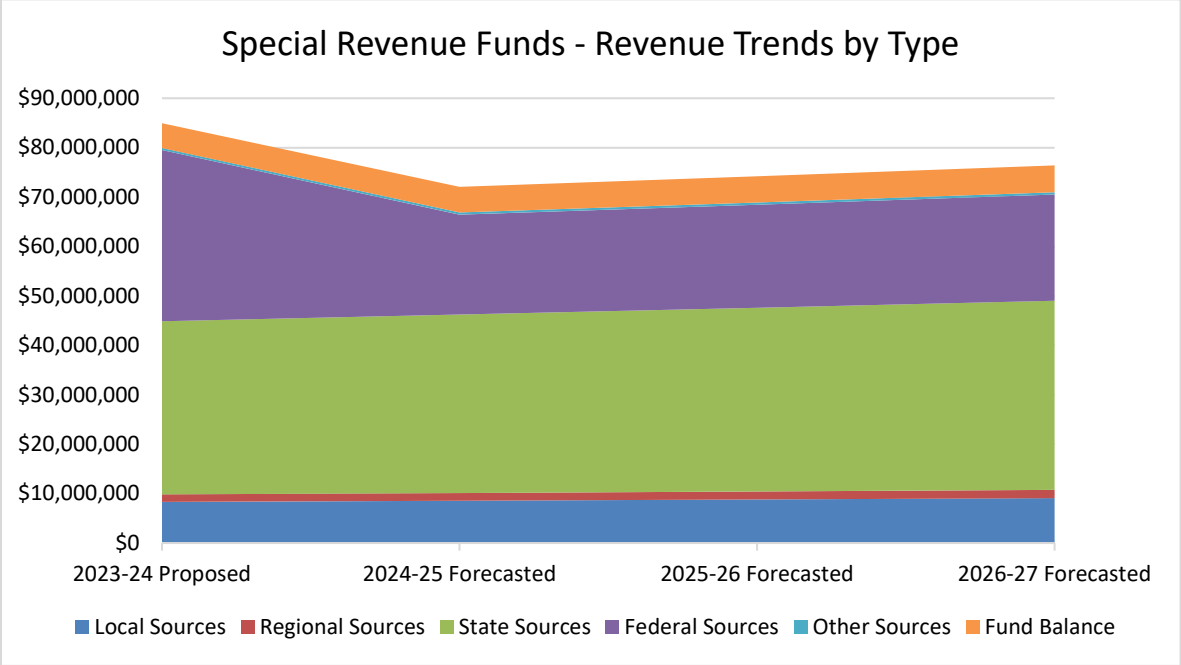
SPECIAL REVENUE FUND EXPENDITURES BY FUNCTION

ACCOUNT	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 APPROVED
2XX.1111.0000	PRIMARY PROGRAMS K-3	$565,627	$1,375,235	$5,711,012	$2,602,988	$8,053,363
2XX.1113.0000	ELEMENTRY 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 APPROVED
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 Approved	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 APPROVED
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

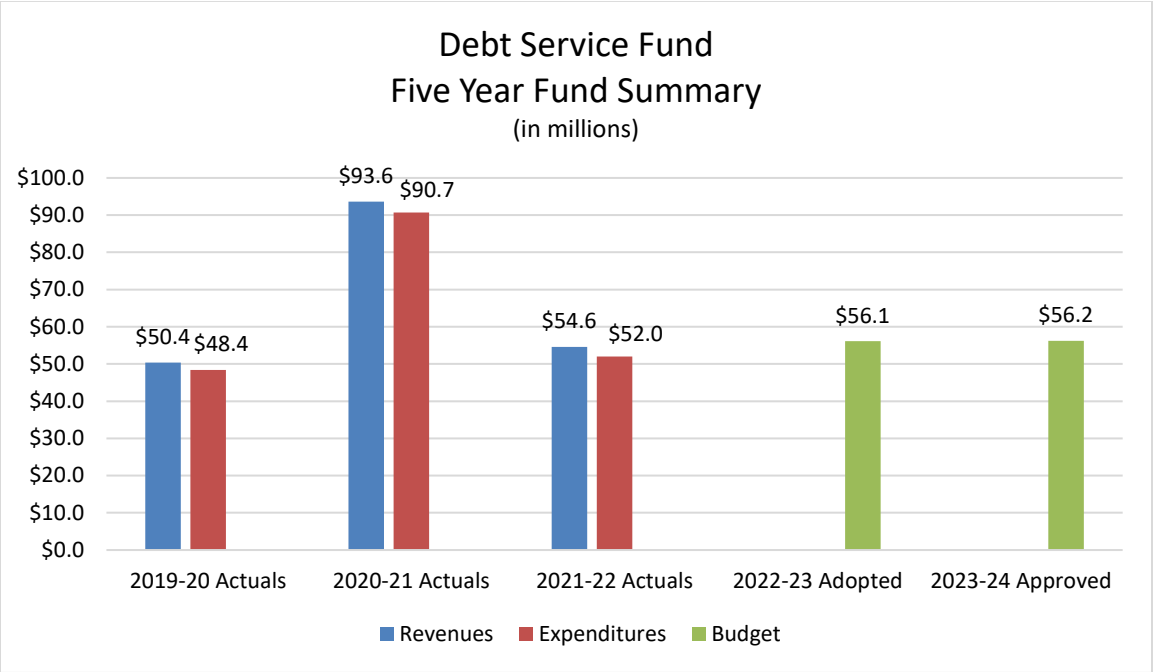
ACCOUNT	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 APPROVED
300.XXXX.0600	OTHER EXPENDITURES	$0	$27,450	$0	$0	$0
300.XXXX.0610	REDEMPTION OF PRINCIPAL	$20,010,000	$55,938,984	$19,365,000	$21,610,000	$23,455,000
300.XXXX.0621	INTEREST	$16,377,125	$21,893,230	$19,457,501	$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 APPROVED
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 Approved	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-cafetoriums

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 APPROVED
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 APPROVED
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

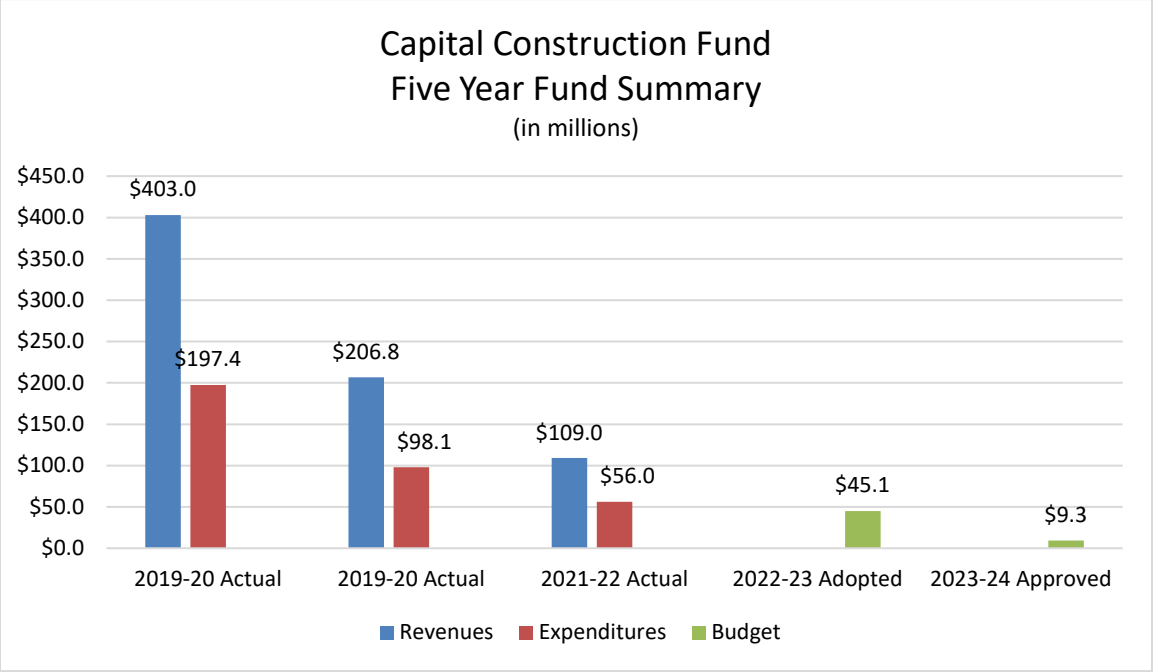
ACCOUNT	DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 APPROVED
4XX.0000.0382	LEGAL SERVICES	$10,008	$10,265	$7,251	$7,500	$1,500
4XX.0000.0383	ARCHITECT/ENGINEER SERVCS	$7,349,316	$5,118,166	$2,499,624	$1,750,000	$300,000
4XX.0000.0390	OTHER GEN PROF & TECH SRV	$6,113,409	$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 APPROVED
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 Approved	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).

OREGON DEPARTMENT OF EDUCATION
Oregon achieves . . . together!

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 APPROVED
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 Approved	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
Engage and challenge all learners to ensure academic excellence

HILLSBORO SCHOOL DISTRICT

Engage and challenge all learners to ensure academic excellence

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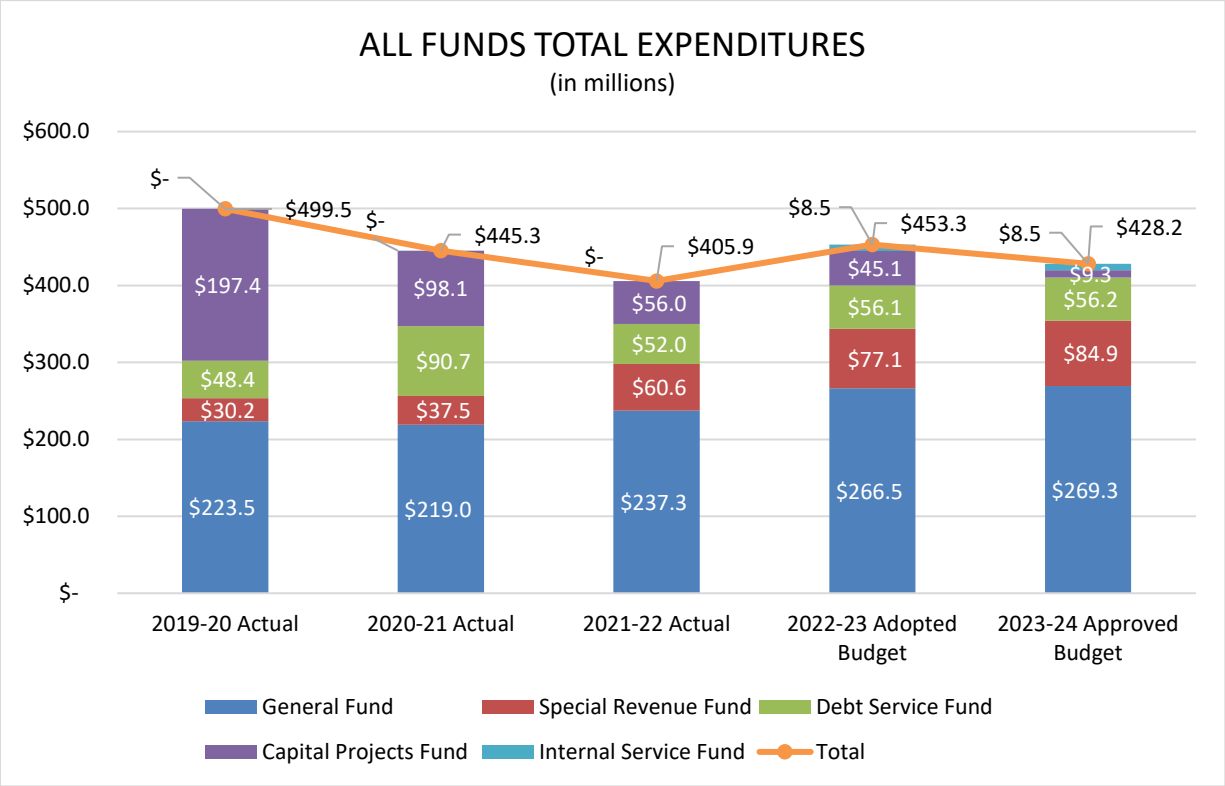
SUMMARY OF REVENUES & EXPENDITURES HISTORY AND BUDGETED – ALL FUNDS

	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Adopted Budget 2022-23	Approved 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

	2022			2013		
Taxpayer	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	General Obligation Bonds		Pension Obligation Bonds		Notes from Direct Placements		Capital Leases	
June 30,	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	$ 409,730,000	$ 174,009,867	$ 78,070,000	$ 15,169,542	$ 1,434,139	$ 249,007	$ 246,362	$ 6,627

STUDENT ENROLLMENT

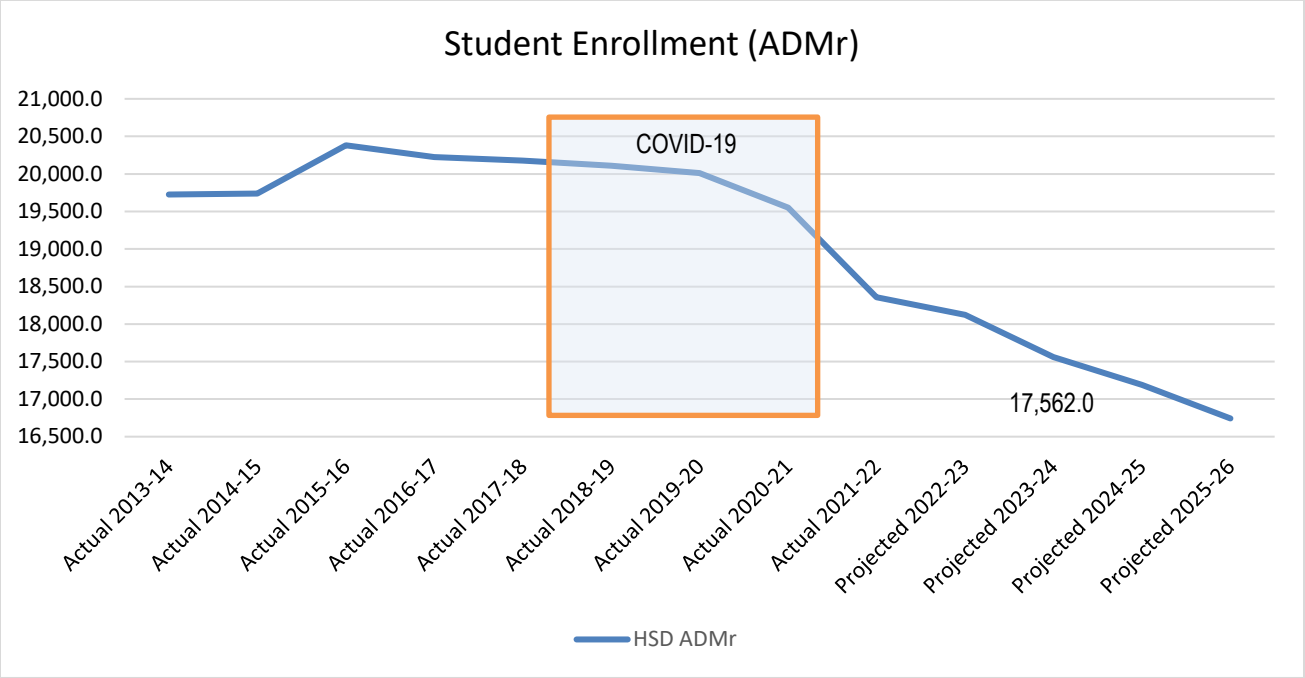
For the 2023-24 school year, the District will operate twenty-six elementary schools, serving Grades K-6; one elementary school, serving Grades K-8; four middle schools, serving Grades 7-8; and four high schools, serving Grades 9-12. Hillsboro School District also serves students in one alternative school, 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 Education[1]	(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	2024-25	2025-26
HSD ADMr	19,550.7	18,358.0		18,125.0	17,562.0	17,191.4	16,742.8
HSD ADMw	24,454.4	23,231.8		22,943.1	22,344.4	21,761.3	21,193.4

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

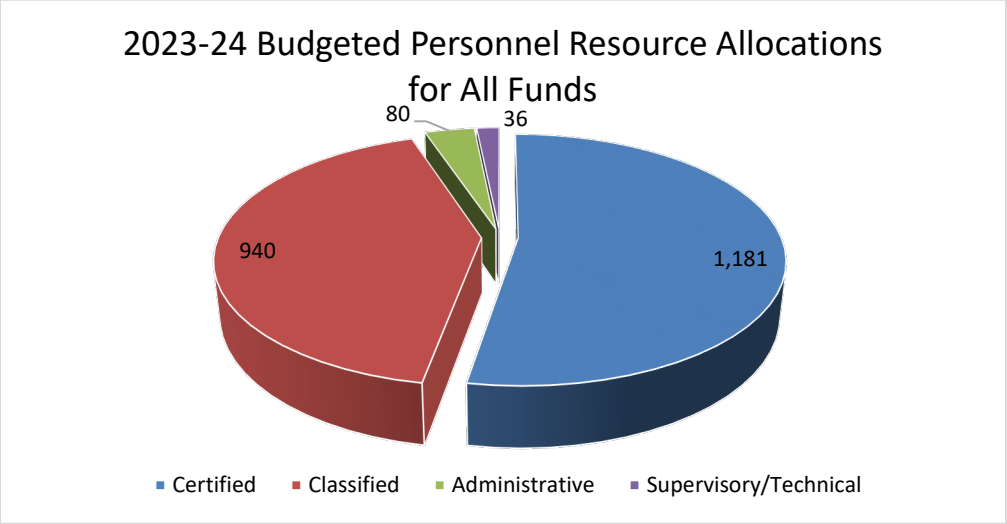
Personnel Type	Full Time Equivalents (FTE) Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Adopted Budget 2022-23	Approved Budget 2023-24
Certified	1,137	1,091	1,207	1,232	1,181
Classified	1,102	986	1,049	1,084	940
Administrative	77	72	84	85	80
Supervisory/Technical	34	36	41	41	36
Total All Staff	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.



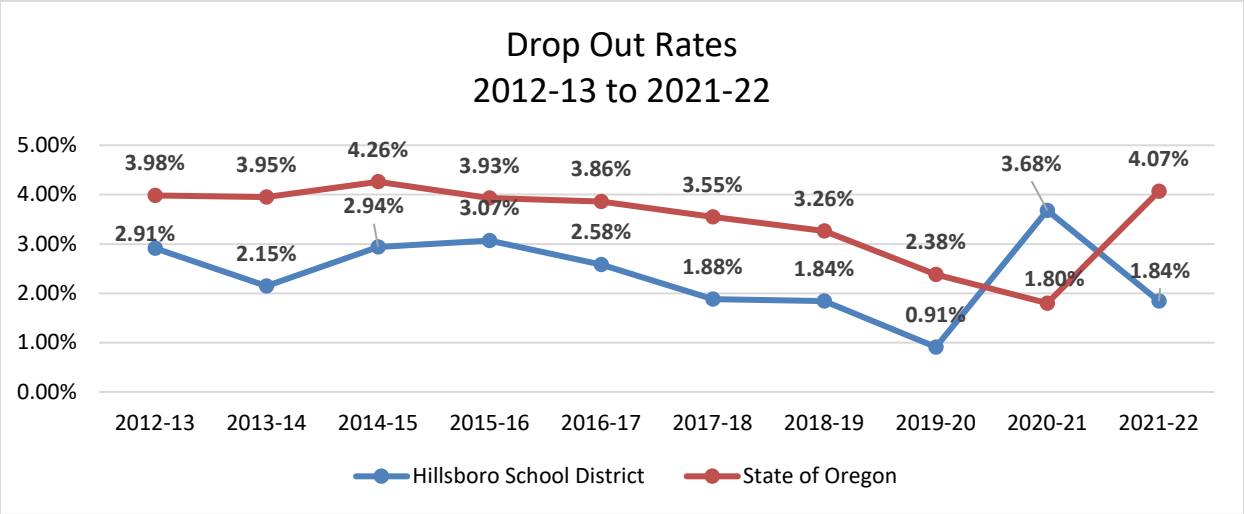
PERFORMANCE MEASURES

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.

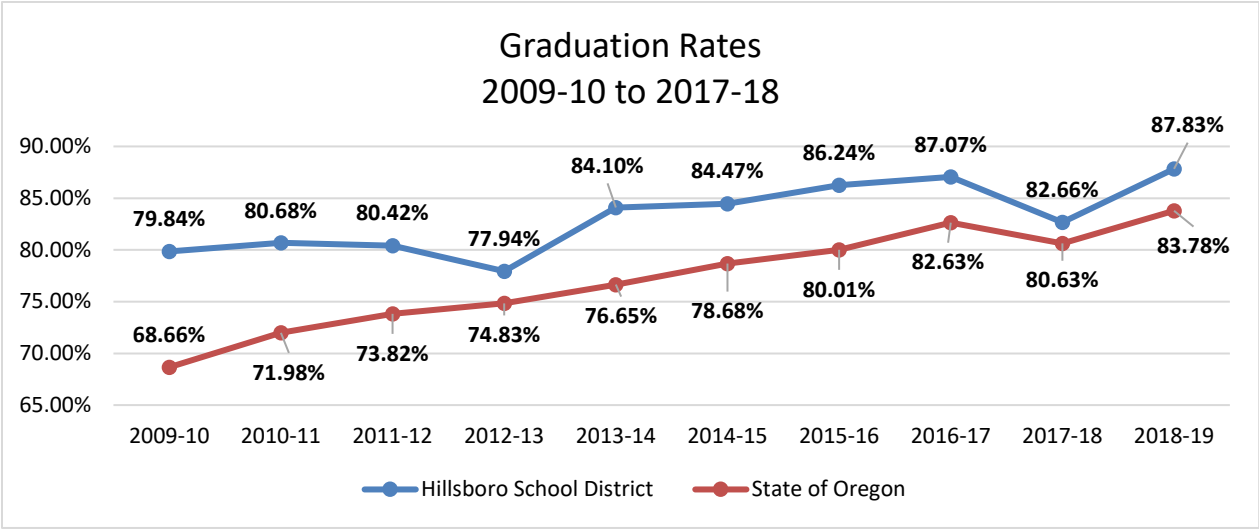
Dropout rates at the State level have been decreasing for several years and are the lowest they have been since 2011-12. The change is primarily due to the transition from in-person to on-line school in the spring of 2020. Students in the community were disproportionately impacted and faced multiple challenges including illness (either the student of 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

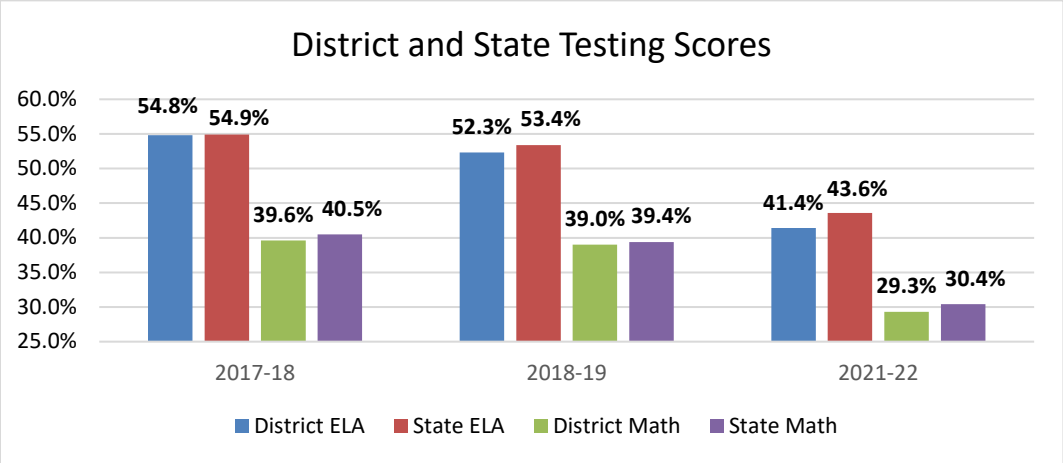
Prior to the pandemic, Hillsboro School District graduation rates were on the rise. The pandemic clearly had an impact on our students and our community as we have returned to in person learning, many of the practices that we did prior to the pandemic have resumed to support students in a more targeted 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.

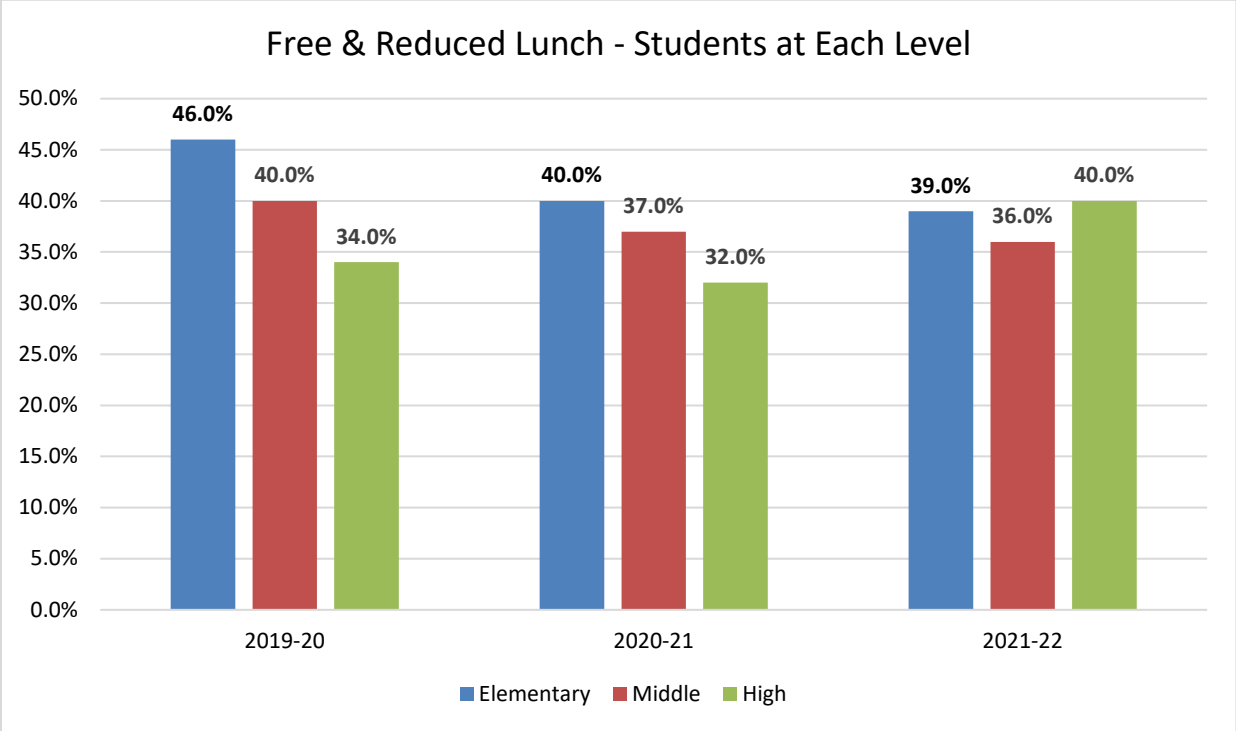


Free/Reduced Lunch Statistics

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.

ADMw
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.

AROI
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.

NWRESD
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.

CLASS
OF
2031
CLASS
OF
2030