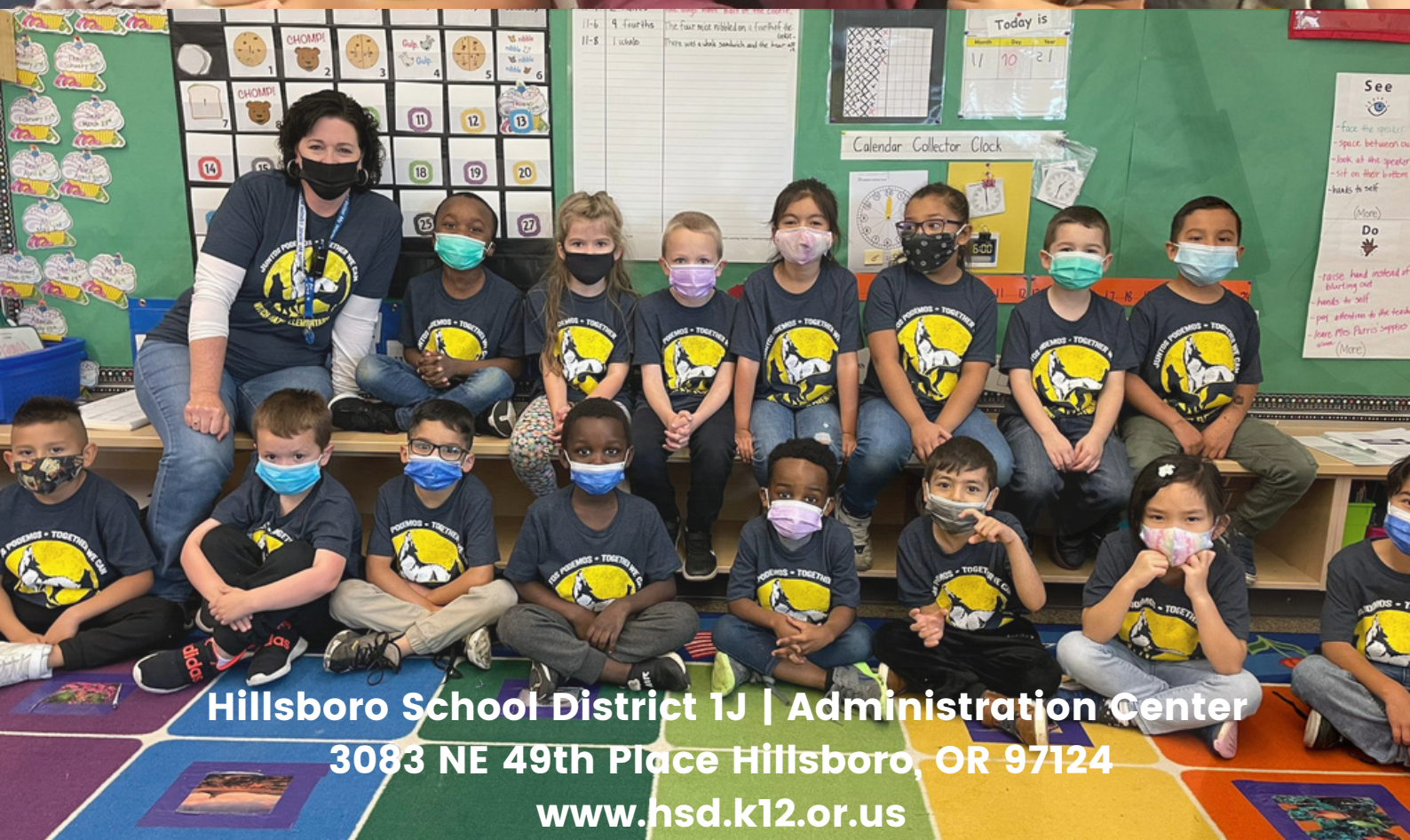
HILLSBORO SCHOOL DISTRICT

For the Fiscal Year
2022-2023

PROPOSED BUDGET



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

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

PROPOSED BUDGET

2022-23

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

HILLSBORO SCHOOL DISTRICT

Engage and challenge all learners to ensure academic excellence

HILLSBORO SCHOOL DISTRICT 1J
EXECUTIVE SUMMARY
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BUDGET FORMAT

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

The budget document is organized into four sections:

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

The Executive Summary includes the Budget Message and an overview of the 2022-23 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 2022-23 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 2021-22 with an emphasis on the General Fund.

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

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

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

BUDGET MESSAGE

In accordance with ORS 294.391, Superintendent Mike Scott will present the 2022-23 Budget Message for Hillsboro School District 1J at the Budget Committee meeting to be conducted in person and livestreamed at www.hsd.k12.or.us/livestream on April 26, 2022, at 5:15 p.m.

Public comment can be mailed or e-mailed in advance to romanr@hsd.k12.or.us or submitted via webform at http://bit.do/hsdpubliccomment . Comments will be read aloud during audience participation time at the meeting. The budget message will be recorded in the 2022-23 Approved Budget document, which will be presented at the Budget Hearing on June 21, 2022.

BUDGET AT A GLANCE

- The 2022-23 school year is the second year of the 2021-2023 biennial funding cycle of the State of Oregon.
- Although enrollment is expected to increase due to the availability of new housing in the district, the recent trend is flat with a slight decline 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. The district is predicting a return to a "pre-COVID" enrollment trend after the public health crisis has passed.
- 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
    - Current number of school calendar/contract days and in-person instruction all year, including activities
    - The areas Services and Supplies have an average 3.0 percent annual increase in utilities, fuel, subs, and service agreements
- The General Fund operating revenue is projected to increase by $11.7 million, or 6.2 percent based on the state budget appropriation to K-12 of $9.3 billion. The increase is due to the inclusion of assigned fund balance items as reported in the 2020-21 Comprehensive Annual Financial Report, proposed herein as an inter-fund transfer to the Internal Service Fund for future spending.
- Student Investment Account Funds will be utilized for costs eligible under the act required to maintain the Actual Service Level (ASL). Eligible services totaling $9.0 million have been reduced from the General Fund and maintained by the use of Student Investment Account funds since 2020-21. The remaining $5.5 million is for additional services for students.
- The Special Revenue Funds are estimated to increase by $4.5 million due to a temporary increase in federal resources for pandemic relief. This is the second of a three year Accelerated Learning Spending Plan that included full funding of SIA and ESSER/ARPA funds. The Federal ESSER/ARPA funds will be exhausted by September 30, 2024.
- The Debt Service Fund will increase by $3.9 million to meet the principal and interest payments for capital construction and pension obligation bonds.
- 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 $38.2 million or 45.9 percent from 2021-22.
- The Internal Services Fund historical transfer is from the PERS Reserve and propose a transfer into the fund for "Future Spending" of $8.5 million.

- 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 2021-23 biennium and sustain future services. Pandemic-related federal funding will be targeted to meeting basic needs, social and emotional supports, and accelerated learning opportunities. Because they are temporary by design, they may not be used for current service level operations.
- The District will target a 4 percent General Fund ending balance over the biennium.
- 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
June 22, 2021	Appoint Budget Officer
November 16, 2021	Appoint Budget Committee Members to Vacant Positions
December 7, 2021	Budget Planning Calendar Approved
January 25, 2022	Budget update during Board Work Session (General Fund)
February 8, 2022	Budget update during Board Work Session (High School Success, Student Investment Account)
March 15, 2022	Budget update during Board Work Session (ESSER, ARP)
April 12, 2022	Budget update during Board Work Session (Bond)
April 26, 2022	Budget Committee Meeting: Committee members review proposed budget documents, receive Budget Message, and may approve the budget for Hearing
May 5, 2022	Additional Budget Committee Meetings (if needed)
June 21, 2022	Budget Hearing: Board Adopts Budget, Makes Appropriations, Declares the Levy
July 15, 2022	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 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 District & ESD Local Revenue increase 3.0 percent.
- Enrollment is based on historical trend analysis and projected impact of new residential development. Although the 2021-22 student enrollment decreased, estimates are based on a return to a "Pre-COVID" enrollment trend.
- 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 District has no significant demographic changes, however there is a significant infusion of resources in the form of large state grants and federal aid.
- The Nutrition Services Program will return to normal (charging students for meals) due to the expiration of the federal waiver that provided free meals to all students.

Expenditures

- The budget assumes a full school year, with 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[1].
- 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 2021-22 current service level and aligned with Student Investment Act and full funding of Measure 98. Licensed staffing will be adjusted in 2022-23 according to student enrollment. Class size targets are tiered by grade level: Kindergarten, 26:1; Grades 1-3, 24:1 (reduced from 28:1); Grades 4-6, 28:1; and Grades 7-12, 30:1 (reduced from 31:1).
- There is a 3.0 percent annual average increase in utility, equipment, property/liability costs, and supply costs.
- Non-consumable supplies for technology, equipment, energy-savings improvements, and certain maintenance services up to $2.0 million annually may be paid from Bond Funds if aligned with the ballot title.
- The General Fund end balance will remain at the 4.0 percent target.

[1] https://www.oregon.gov/pers/EMP/Pages/Employer-Rate-Summary.aspx, https://www.oregon.gov/pers/EMP/Pages/Employer-Rate-Projection-Tool.aspx

BUDGET SUMMARY AND FORECAST - ALL FUNDS

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

Budget Summary – All Funds Table*

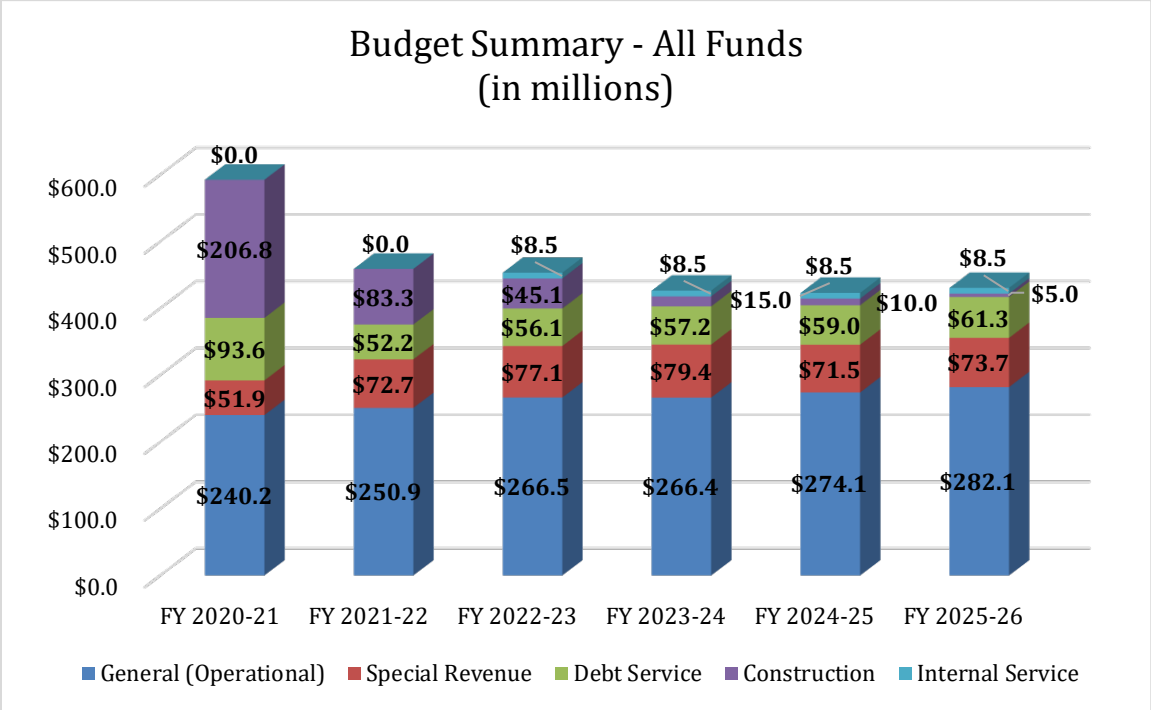
History and Projections	Prior Year Actual	Current Year Budget	Next Year Budget	Current to Next Year	Year 1 Projected	Year 2 Projected	Year 3 Projected	6 Year Average Annual
Fund	**FY 2020-21**	**FY 2021-22**	**FY 2022-23**	**% Change**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**% Change**
General (Operational)	$240,175,932	$250,935,863	$266,520,422	6.21%	$266,408,423	$274,138,588	$282,100,658	2.91%
Special Revenue	$51,882,923	$72,663,082	$77,116,568	6.13%	$79,430,065	$71,512,967	$73,658,356	7.00%
Debt Service	$93,611,869	$52,175,621	$56,078,164	7.48%	$57,249,362	$58,985,561	$61,310,661	-5.75%
Construction	$206,791,953	$83,250,000	$45,050,000	-45.89%	$15,000,500	$10,000,350	$ 5,000,250	-16.26%
Internal Services	$0	$0	$8,500,000	--	$8,500,000	$8,500,000	$8,500,000	--
Total	**$592,462,677**	**$459,024,566**	**$453,265,154**	**-1.25%**	**$426,588,350**	**$423,137,466**	**$430,569,925**	**-4.55%**

*Notes:
General Fund: Includes projected growth (at $9.3B Current Service Level State School Fund).

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

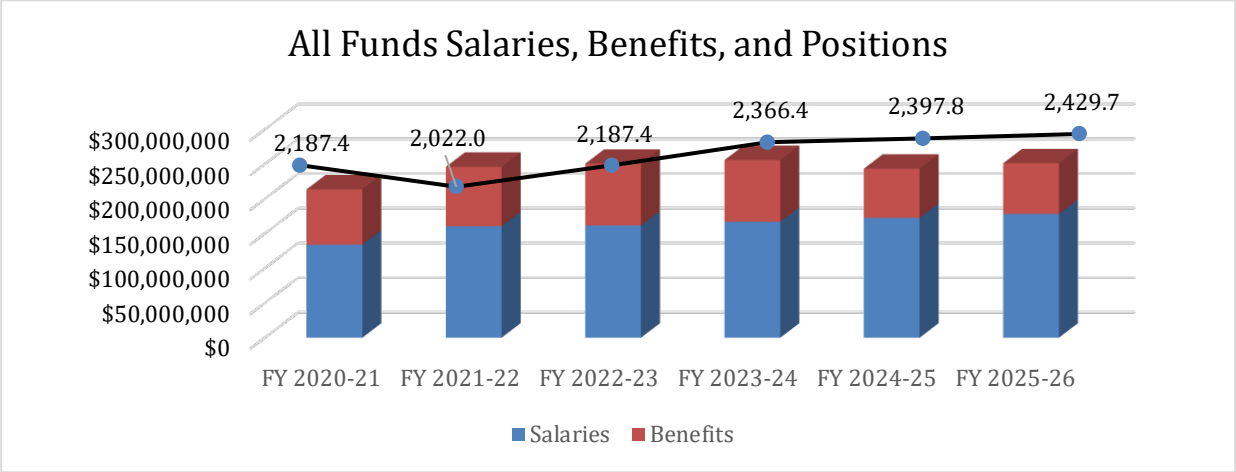
Debt Service: Estimated to grow by historical 1.33 percent annually per debt schedule and tax collection rates.

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



ALL FUNDS SALARIES, BENEFITS AND POSITIONS – HISTORY AND BUDGET

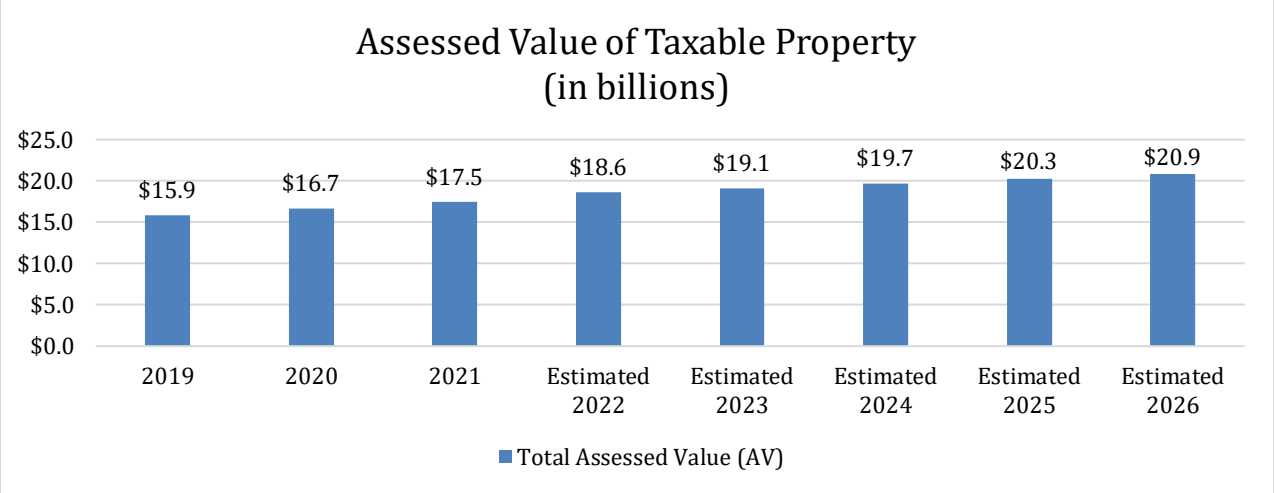
The District is experiencing an increase of 19.9 percent in salaries for the 2021-22 budget year, largely due to federal pandemic assistance funds and the passage of the SSA in Oregon in the spring of 2019 which fully funds HSS and the Student Investment Account. Payroll Costs including associated benefits have increased by 7.3 percent under current work agreements from 2020-21 due mainly to the increase in the salaries noted above. Overall, this is an increase of 15.2 percent for the 2021-22 budget from the prior year in salary and benefits and an increase of 8.18 percent in positions.



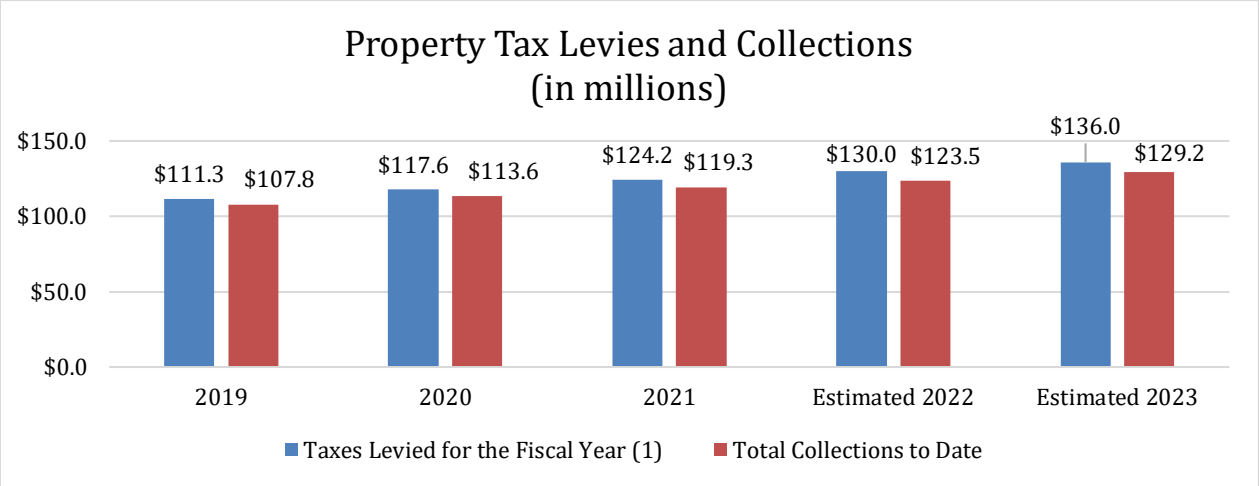
ASSESSED VALUE AND PROPERTY TAX SUMMARIES

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	2018-19	2019-20	2020-21	2021-22	Projected 2022-23
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	2.1639	2.2049	2.2755	2.1321	2.1631
Average Assessed Value[2]	270,208	279,432	287,220	295,978	304,857



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



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

[2] https://www.co.washington.or.us/AssessmentTaxation/publications.cfm

DEBT SUMMARY

General Obligation Bonds – On November 20, 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 refunded the GO Bond Series 2012 in the amount of $40.4 million with an interest rate of 0.22 percent to 0.75 percent. The District issued General Obligation Refunding Bonds, Series 2020, in an aggregate 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 $1,617,680. The Callable Portion of the 2012 Bonds, $37.1 million, are defeased due to placing the proceeds of the new bonds in irrevocable trusts to provide for future debt payments on the old bonds. This amount has a call date of June 15, 2022.

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 largely offset by tax rebates to the issues as a participant in the Quality Energy Conservation Bond program.

Capital Leases – The District entered into lease agreements as lessee for financing the acquisition of buses for student transportation in 2016-17 for $1.3 million, 2017-18 for $1.3 million, 2018-19 for $1.1 million, 2019-20 for $1.2 million, and 2020-21 for $1.2 million. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the net present value of their future minimum lease payments as of the inception date. The capital lease obligations are paid by the Special Revenue Fund, which is funded by a transportation grant from the State School Fund. The District is on a schedule to decrease financing transactions for bus purchases by the end of FY 2024.

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

Governmental Activities Description	Outstanding July 1, 2021	Increases	Decreases	Outstanding June 30, 2022
General obligation bonds	$450,705,000	$ -	$19,365,000	$431,340,000
Unamortized Premium	68,365,390	-	3,965,117	64,400,273
Total General obligation bonds, net	519,070,390	-	23,330,117	495,740,273
Pension obligation bonds	96,655,000	-	8,790,000	87,865,000
Notes from direct placements and borrowings:				
Qualified energy cons. bond	1,735,125	-	171,807	1,563,318
Capital leases	2,305,825	-	1,650,434	655,391
Total	$619,766,340	-	$33,942,358	$585,823,982

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 1, 2021, Enrollment Report Highlights[3]:

On October 1, 2021, the Hillsboro School District had 18,980 registered students. This is a decrease of 186 students from October 1, 2020, and represents a 0.97 percent decrease in student enrollment. Due to state guidance during the pandemic period, 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 548 students are transferring out of the District; 330 to virtual charter schools outside of the District, 15 to be homeschooled, 8 to private schools, and 58 to other school districts. There are 94 students transferring into the District.

Due to the pandemic, 272 less kindergarten students were registered compared to the average registration over the last three years.

Growth areas include: Hillsboro Online Academy has increased 672 students between 2019 and 2021 and residential development in South Hillsboro (Rosedale Elementary School) has increased from 349 in 2020 to 403 students enrolled in 2021.

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 4,500 fewer students are enrolled across the eight districts in Washington County over the last two years. Preliminary data from the Oregon Department of Education shows that statewide Average Daily Membership (enrollment) is down approximately 22,000 from 2019-20 in the primary grades.

The decrease in COVID-19 cases due to vaccination and safety protocols has allowed the District to resume full operations by March, 2022. It is expected that student enrollment will rebound in 2022-23 to pre-pandemic levels and align with former trends of stability and slight decline due to slower birth rates (nation-wide).

[3] As reported in the School Board Packet, October 26, 2021

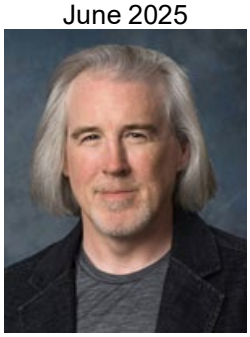
THE BOARD OF DIRECTORS

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



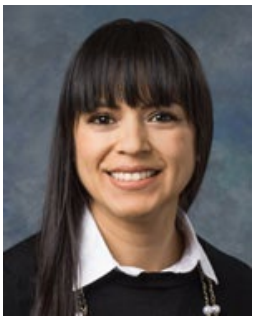
Position 3
Nancy Thomas
July 2021 - June 2025

Position 4
See Eun Kim
July 2019 - June 2023

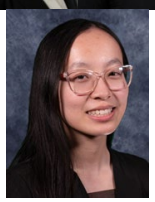
Position 5
Lisa Allen
July 2019 - June 2023

Position 6
Monique Ward
July 2021 - June 2025

Position 7
Yadira Martinez
February 2019 - June 2023



Student Representatives
Ceph Tronco
Kaylee Vazquez Burgos
Michelle Chen



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 – District Financial Officer
Dayle Spitzer – Assistant Superintendent for School Performance
Travis Reiman – Assistant Superintendent for Academic Services
Beth Graser – District Communications Officer
Francesca Sinapi – Equity, Access & Engagement Officer
Casey Waletich – District Operations Officer
Kona Lew-Williams – District Human Resources Officer
Jordan Beveridge – District Information & Technology Officer
Adam Stewart – Capital Projects Officer

The District 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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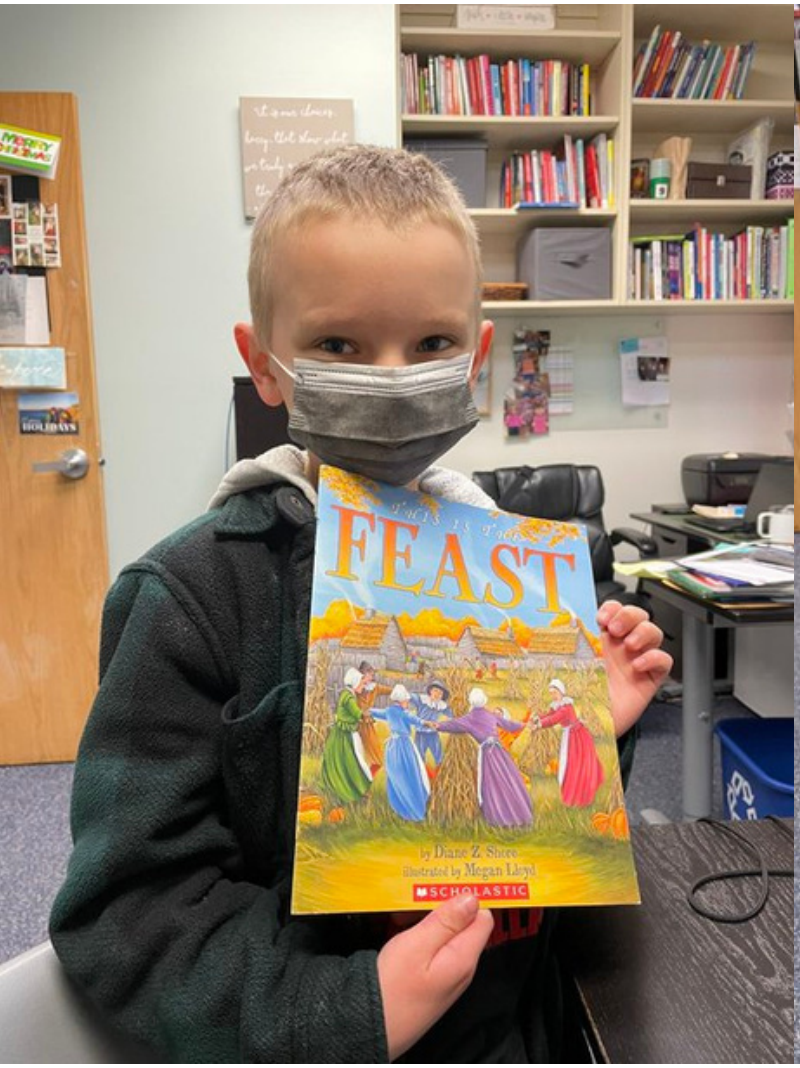
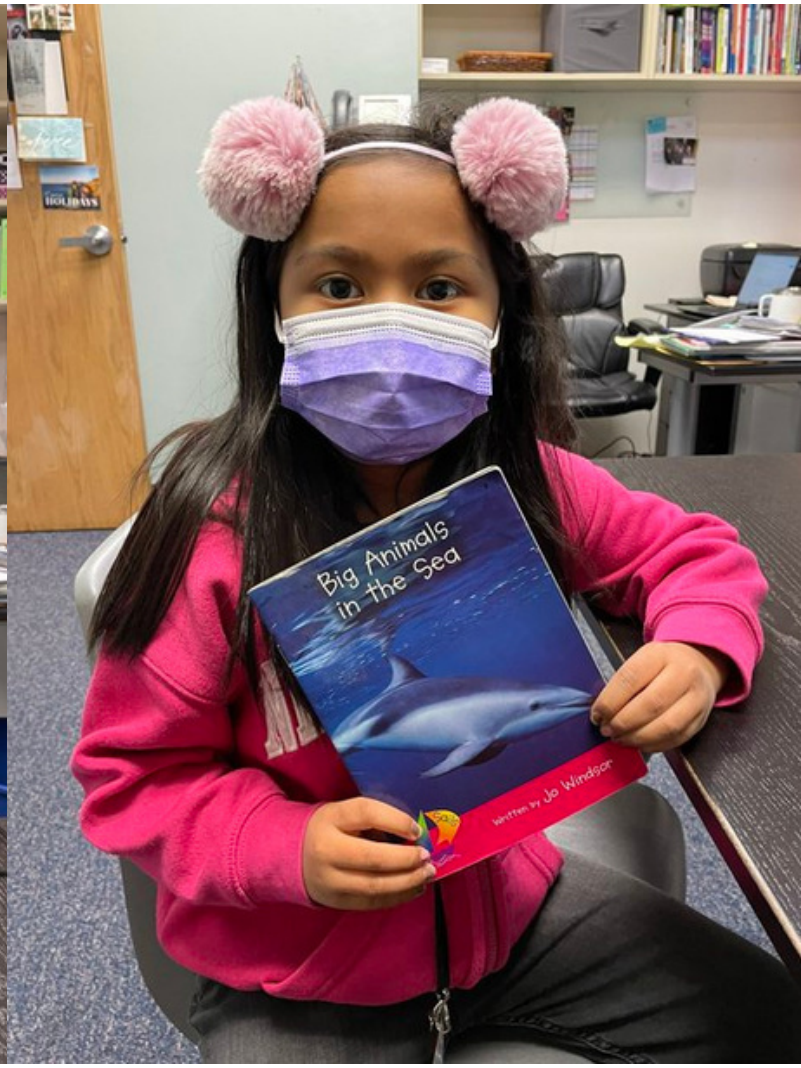
ORGANIZATIONAL SECTION





HILLSBORO SCHOOL DISTRICT

HILLSBORO SCHOOL DISTRICT

Engage and challenge all learners to ensure academic excellence

HILLSBORO SCHOOL DISTRICT 1J
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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 3.5 percent of the total Kindergarten through 12th Grade student population. The District will serve approximately 18,307 students during 2022-23 and operates four high schools, four middle schools, twenty-six 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 195 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 2021-22, management staff consisted of 1 superintendent, 2 assistant superintendents, 7 executive directors, 10 directors, 3 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, 36 principals, and 20 assistant-principals. The Board of Directors approves the hires of all management staff members. The District also employs approximately 1,278 teachers and 1,398 support staff, including instructional assistants, secretaries, clerks, bus drivers, cooks, custodians, maintenance workers, and various other professional and technical staff.

The District's Strategic Plan articulates the District's mission, goals, and focus areas as it strives to increase the achievement of all students. The 2016-22[1] Plan has a laser-like focus on maximizing the student experience and ensuring that students leave the system prepared for success in post-secondary endeavors and civic life. Goals are identified annually to move toward all students graduating with career and college-readiness skills. Progress data is shared with the community annually in March. Program offerings include music, art, leadership, athletics, clubs, AVID, International Baccalaureate, STEM/STEAM, mentorships, internships, dual language, bilingual programs, special education and transition services, student transportation, nutrition services, dual credit, Advanced Placement, and much more.

The community voted 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. Additional facilities included a replacement of Brookwood Elementary School (2020), and Atfalati Ridge Elementary School (2021) in North Plains, and an elementary school in south Hillsboro (ES29, 2023) to accommodate growth due to new residential development.

[1] The operational period of the Strategic Plan has been extended to 2022 to align with the renewal of the District's Continuous Improvement Plan (CIP). https://www.hsd.k12.or.us/Page/189

DISTRICT STRATEGIC PLAN

The Strategic Plan is intended to provide direction and purpose to all aspects of District and school activities. The plan is intentionally flexible in structure with a central objective, consistent areas of accountability, and annually-developed action plans and goals to directly address areas where growth needs to be made and where successes can be capitalized upon for the year ahead.

The plan has three main components:
1) The overarching plan, which provides a broad overview and remains consistent over the five-year term; 2) the annual Report of Student Achievement (Key Academic Achievement Indicators); and 3) the Annual Work Plan and SMART Goals. Taken together, these documents should provide a comprehensive snapshot of the District's mission, strategic objective, beliefs, key initiatives, student achievement progress, and implementation plans and goals at any given time.

In the 2016-2022[2] Strategic Plan, you will find the following:

- *Mission Statement* — *An actionable, concise statement of our purpose as an educational system.*
- *Strategic Objective* — *The end goal and results we want to achieve.*
- *Our Pride* — *A memorable tagline that indicates our collective pride.*
- *Agreements and Commitments* — *Our goals and values as a system.*
- *Focal Areas* — *A division of our work based on the relevance and impact to students and their educational experience and outcomes.*

Mission Statement and Priorities

In the spring of 2016, Hillsboro community schools, District staff, and the Board of Directors revised their five-year Strategic Plan, which is the District's blueprint for educational excellence. The Strategic Plan focuses on students' equitable experiences and outcomes, and includes five strategy areas:

[2] The operational period of the Strategic Financial Plan has been extended to 2022 to align with the renewal of the District's Continuous Improvement Plan.

- Instruction
    - High-quality curricular, co-curricular and extracurricular offerings
    - Highly qualified staff
- Learning Environments
    - Equitable, safe, and inclusive
    - Engaging and relevant
    - Clear pathways and multiple opportunities
- Leadership for Learning
    - Continuous improvement
    - Data-driven decision-making
- Organization
    - Fiscal responsibility, long-range planning
    - Effective communication and community involvement
    - Human resources management
- Governance
    - Commitment to quality and progress
    - Setting the conditions and providing resources for success

The Strategic Financial Plan and 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. Each district undergoes a thorough assessment to determine readiness for transition to the Smarter School Spending budget development process.

One of the critical components of the process is developing a Strategic Financial Plan that identifies the resources required to remain focused on investments that increase student achievement. Fortunately, in Hillsboro there is already a stakeholder-driven 6-year Strategic Plan in place and it is possible to identify the resources that support it. 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	• 5 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 items • Analyze implemented action items for actual savings yield	• Conduct in alignment with the Strategic Plan

Aligning Resources with Strategic Plan Goals

During the 2019 Legislative Session, state leaders authorized a new Corporate Activity Tax with revenues targeted to K-12 education, the Student Success Act. This unprecedented investment is estimated to yield $2.0 billion every biennia to fund the Student Investment Act, Statewide Education Initiatives (including full funding of Measure 98 High School Success) and Early Learning. In Hillsboro, for the 2022-23 school year, the yield is expected to be $16.3 million dollars.

In 2020-21, $4.6 million was used to continue eligible services that would have been eliminated due to a general fund budget shortfall. Those items rolled forward in 2021-22, plus an additional $3.9 million towards licensed staff to maintain lower-than-standard class sizes. The remaining amount of $5.5 million is appropriated towards expenditures eligible under the Student Investment Account program in alignment with stakeholder feedback and student needs.

In order to access the Student Investment Account (SIA) funds, District staff engaged in a thorough stakeholder engagement process, specifically designed to gain insight on how to better serve traditionally underserved students and families. Initially, staff aligned the investments with the state-required Continuous Improvement Plan (CIP), a set of goals and strategic activities to meet those goals, and measurable outcomes. After many feedback sessions and iterations, the application for funds includes items under each of the 4 areas allowed under the grant, including a cumulative total of $8.5 million in services that would otherwise be targeted for reduction due to underfunding of the operational budget. Areas and activities are outlined in the table below.

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

Other Smarter School Spending Strategies

Cost Analysis Action Plan- Implementation and Evaluation

The goal of the Cost Saving Analysis completed in 2018 was to help the District team identify potential opportunities to reallocate resources to address the District's strategic priorities. The formalized assessment of 31 potential opportunity areas encouraged the Smarter School Spending Team to consider changes that at first glance may not seem to have high potential, but are worthy of further investigation.

There are two main types of resource reallocation opportunities 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 2022-23 in alignment with the development of the 2022-2026 Strategic Plan.

Review of Services for Struggling Learners

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 better support all students.

Recommendations:

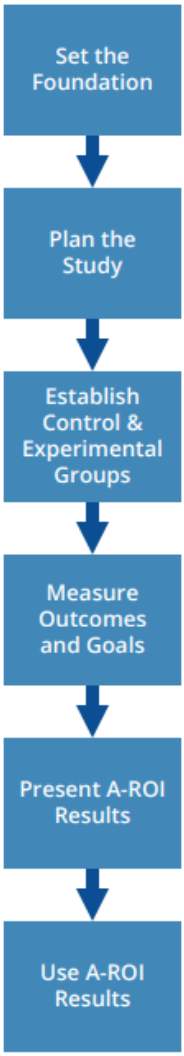
1. Ensure that general education teachers are well equipped to meet the needs of nearly all students, including students who struggle.
2. Create a model intervention plan for both elementary and secondary schools that schools can opt into and receive additional supports for.
3. Ensure sufficient mental 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[3].

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

Academic Return on Investment[4]

Academic return on investment (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.

The Smarter School Spending (S3) Team identified 4 areas of study for A-ROI and accompanying "Theories of Action" that apply the logic, "if we do (this), then we should expect (these outcomes)." Each area has an assigned S3 Team subgroup and lead contact that identified data points to be tracked longitudinally to determine the effectiveness of the initiative at the district level.

Although the A-ROI analysis was interrupted by the pandemic which required drastic and new methods of engaging students, the methodology will be applied again to the four study areas listed below:

- Area 1 – Student Success Coaches
- Area 2 – Grad Coaches
- Area 3 – HSD Preschools
- Area 4 – Wellness Centers

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

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 mitigate the risk associated with new programs and maximize the benefit they generate in alignment with the District's Strategic Plan and Strategic Financial 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 and Strategic Financial 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 2022-23 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 limit 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 the internet 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 2021-22 and 2022-23 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 89.6 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 Budget Summary 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.

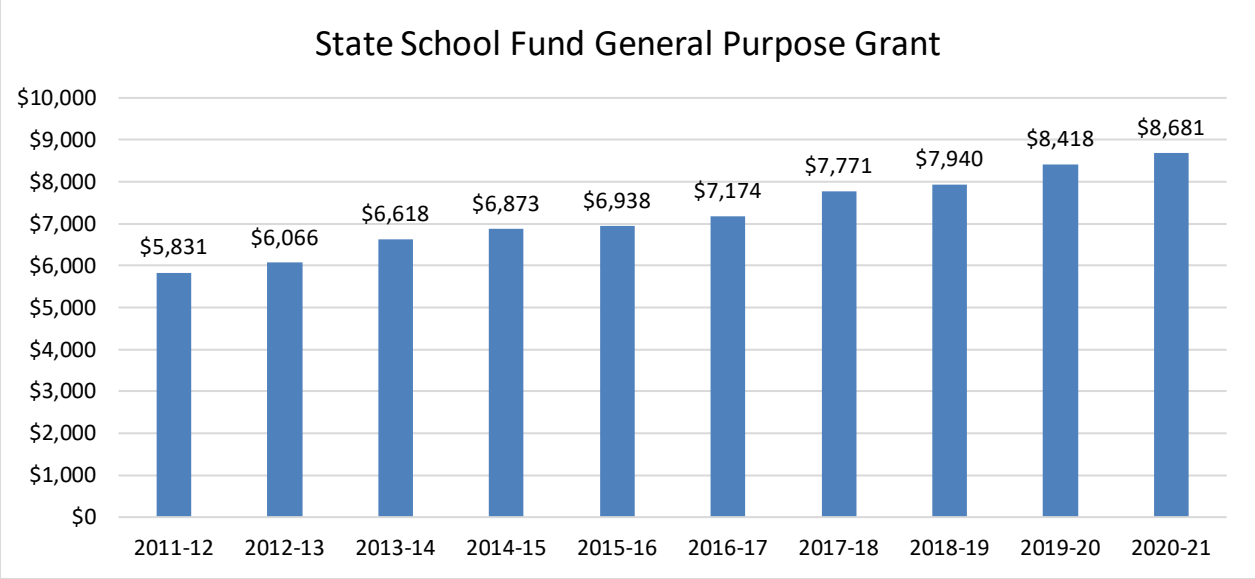
Expenditures are recorded when the liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due. Interfund transactions and certain compensated absences, claims, and judgments, are recognized as expenditures because they will be liquidated with expendable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

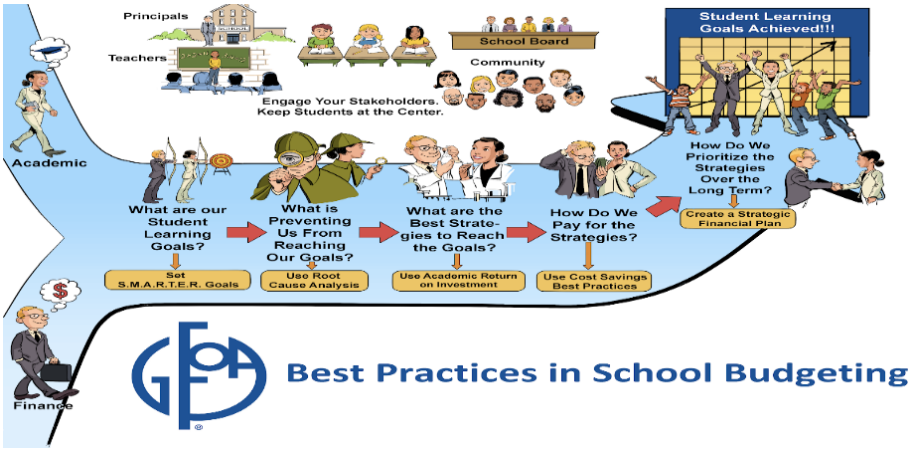
Staffing Timeline

January- Preliminary staffing allocations based on budget information and anticipated attrition

March- Recruitment

June- Contracts issued

- 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	Monica Uribe	2022
Position 6	Monique Ward	2025	Kim Strelchen	2022
Position 7	Yadira Martinez	2023	Alexander Flores	2022
Student Representative	Ceph Tronco			
Student Representative	Kaylee Vazquez Burgos			
Student Representative	Michelle Chen			

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.

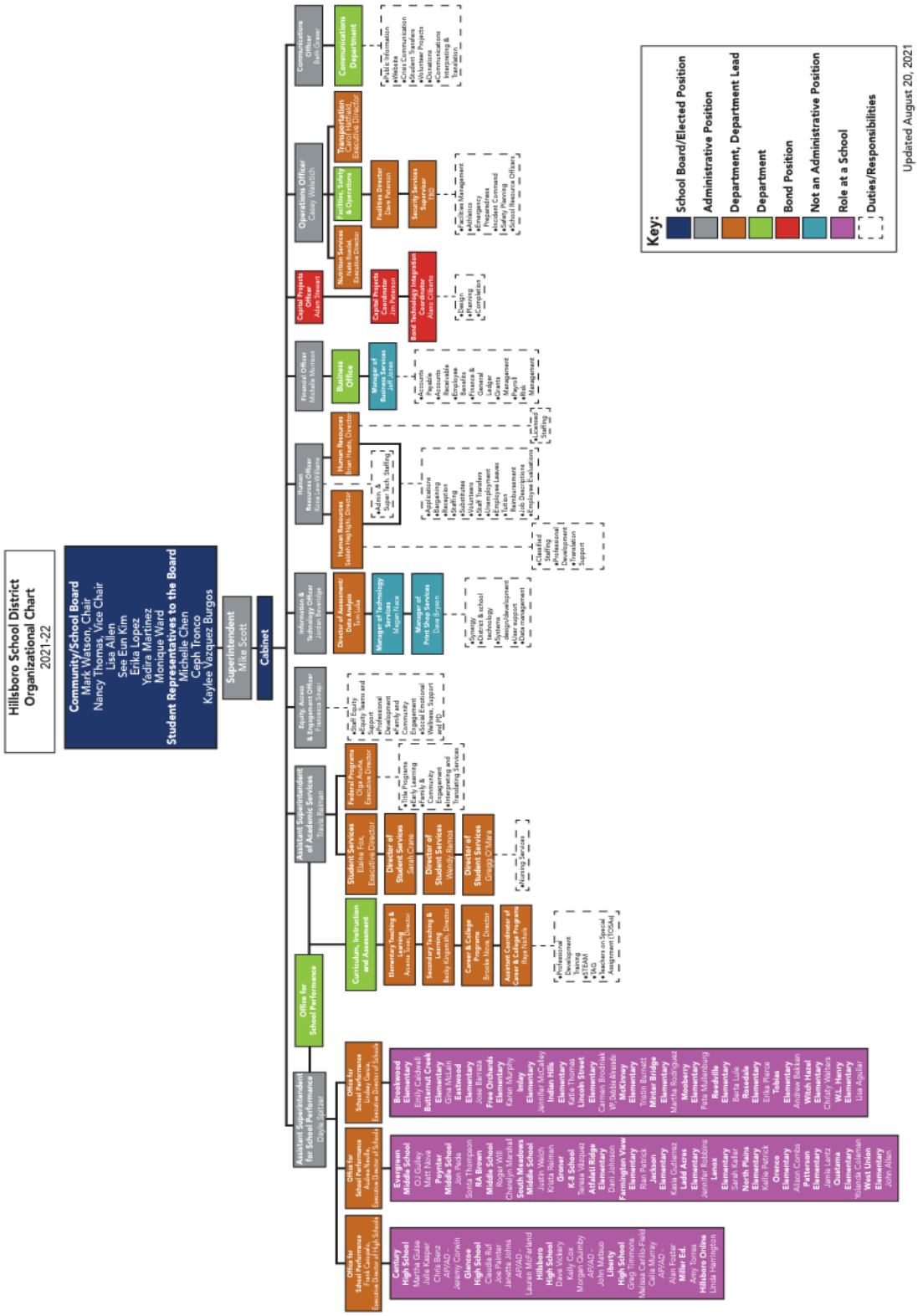
Date	Activity
June 22, 2021	Appoint Budget Officer
November 16, 2021	Appoint Budget Committee Members to Vacant Positions
December 7, 2021	Budget Planning Calendar Approved
January 25, 2022	Budget update during Board Work Session (General Fund)
February 8, 2022	Budget update during Board Work Session (High School Success, Student Investment Account)
March 15, 2022	Budget update during Board Work Session (ESSER, ARP)
April 12, 2022	Budget update during Board Work Session (Bond)
April 26, 2022	Budget Committee Meeting: Committee members review proposed budget documents, receive Budget Message, and may approve the budget for Hearing
May 5, 2022	Additional Budget Committee Meetings (if needed)
June 21, 2022	Budget Hearing: Board Adopts Budget, Makes Appropriations, Declares the Levy
July 15, 2022	Levy Certified to Assessor, and Adopted Budgets distributed per Local Budget Law and district best practice

Publications:

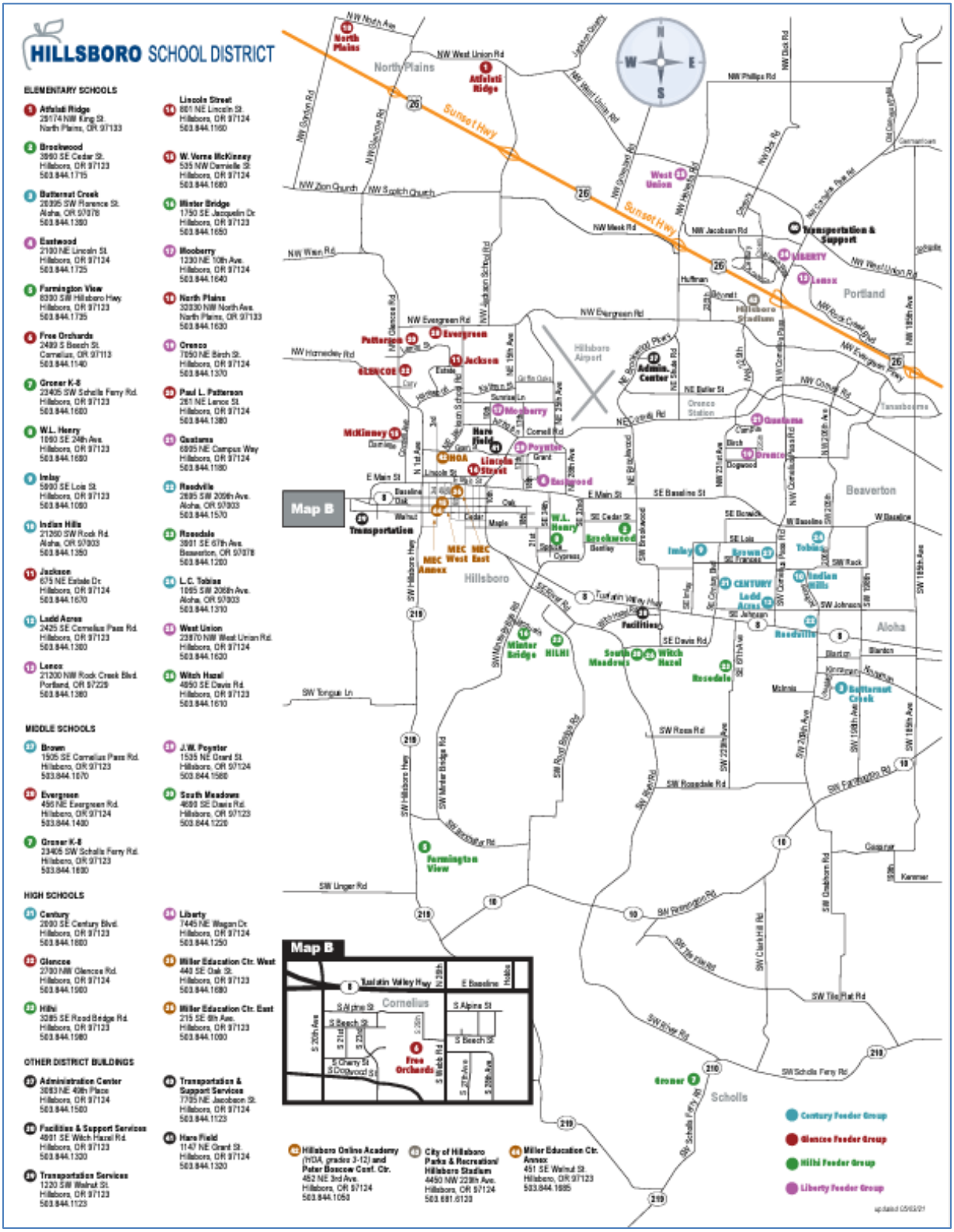
Per local budget law (ORS 294), the Notice of Budget Meeting will be published in the *Hillsboro Tribune* twice; the first time not more than 30 days prior to the meeting date and the second time not less than 5 days prior to the meeting (with a minimum of 7 days in between publications).

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

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 2022-23 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

		2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
Revenue						
1000	Local Revenue	$142,138,795	$142,354,338	$141,054,870	$150,202,899	$152,462,853
2000	Intermediate Revenue	$5,554,127	$5,064,973	$5,650,108	$5,175,652	$5,902,707
3000	State Revenue	$140,210,422	$154,763,876	$155,258,574	$169,761,271	$181,644,995
4000	Federal Revenue	$17,307,183	$14,688,361	$19,761,420	$34,975,732	$29,440,568
5000	Other Sources	$328,568,568	$411,642,370	$270,737,705	$98,909,012	$83,814,031
	Total Revenue	**$633,779,095**	**$728,513,918**	**$592,462,677**	**$459,024,566**	**$453,265,154**
Expenditures						
0100	Salaries	$136,155,668	$132,472,902	$133,882,598	$160,535,370	$161,660,002
0200	Associated Payroll Costs	$73,711,298	$79,188,175	$79,663,545	$85,505,004	$88,812,256
0300	Purchased Services	$42,998,441	$38,682,838	$30,734,710	$42,310,517	$36,099,266
0400	Supplies & Materials	$19,400,960	$19,988,422	$22,824,868	$19,548,900	$24,103,385
0500	Capital Equipment	$63,656,460	$172,946,832	$82,158,437	$40,416,351	$29,853,980
0600	Other Expenditures	$53,731,482	$56,225,098	$96,014,155	$56,534,489	$59,754,030
0700	Transfers	$1,000,000	$0	$0	$400,000	$8,900,000
0800	Reserves	$0	$0	$0	$53,773,935	$44,082,235
	Total Expenditures	**$390,654,309**	**$499,504,267**	**$445,278,313**	**$459,024,566**	**$453,265,154**
	Ending Fund Balance	**$243,124,786**	**$229,009,651**	**$147,184,364**	**$0**	**$0**

ALL FUNDS SUMMARY BY OBJECT THREE YEAR FORECAST

		2022-23 Proposed	2023-24 Forecasted	2024-25 Forecasted	2025-26 Forecasted
Revenue					
1000	Local Revenue	$152,462,853	$156,555,092	$162,309,182	$168,263,881
2000	Intermediate Revenue	$5,902,707	$6,079,788	$6,262,182	$6,450,047
3000	State Revenue	$181,644,995	$187,094,345	$192,707,175	$198,488,390
4000	Federal Revenue	$29,440,568	$30,323,785	$20,933,499	$21,561,504
5000	Other Revenue	$83,814,031	$46,535,340	$40,925,428	$35,806,103
	Total Revenue	**$453,265,154**	**$426,588,350**	**$423,137,466**	**$430,569,925**
Expenditures					
0100	Salaries	$161,660,002	$166,361,922	$168,000,685	$173,032,906
0200	Associated Payroll Costs	$88,812,256	$91,285,276	$92,007,639	$94,764,238
0300	Purchased Services	$36,099,266	$34,554,134	$34,484,665	$35,504,205
0400	Supplies & Materials	$24,103,385	$24,689,685	$23,652,248	$23,286,815
0500	Capital Equipment	$29,853,980	$6,271,623	$5,797,810	$4,426,064
0600	Other Expenditures	$59,754,030	$61,916,889	$63,842,578	$66,325,389
0700	Transfers	$8,900,000	$412,000	$370,934	$382,062
0800	Reserves	$44,082,235	$41,096,821	$34,980,907	$32,848,246
	Total Expenditures	**$453,265,154**	**$426,588,350**	**$423,137,466**	**$430,569,925**

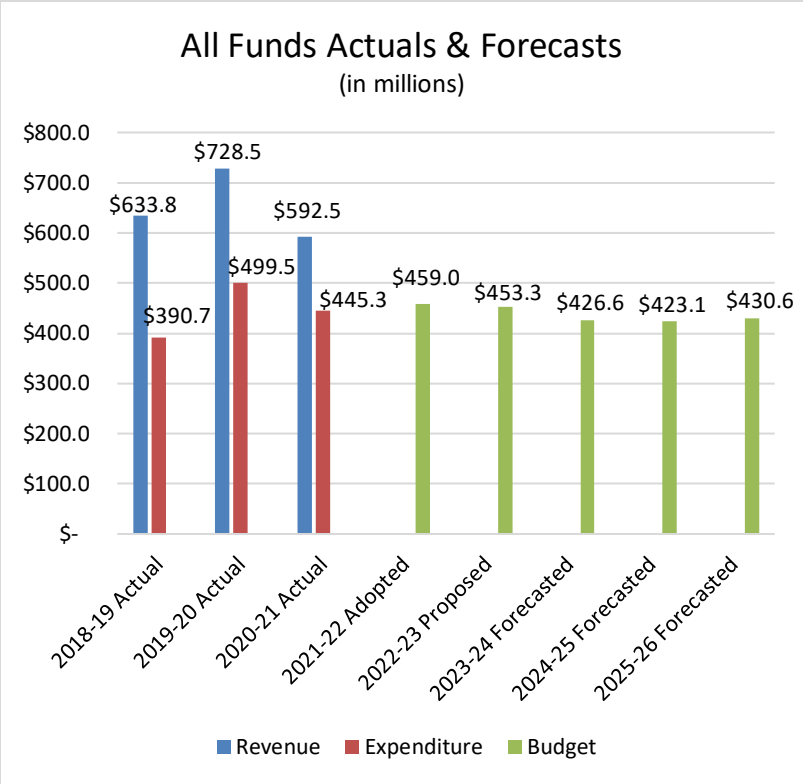
Assumptions:

General Fund: Includes projected growth (at $9.3B Current Service Level State School Fund).

Special Revenue Fund: ESSER Funds exhausted after FY 2022-23, 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 2021-22 or 2022-23. 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, 2021, did not have any appropriation changes. During the year, expenditures were $12,899,113 less than budgeted.

Major factors for General Fund Balance included stability of the State School Fund during economic uncertainty, savings during Comprehensive Distance and Hybrid Learning models, and accessibility to federal and state resources for services. 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, 2021, the Assigned and Unassigned fund balance increased by $9.2 million during the current fiscal year for a total fund balance of $21.2 million. The Unassigned balance of $8.9 million represents 4.1 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, 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, to be appropriated at a future budget development cycle.

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

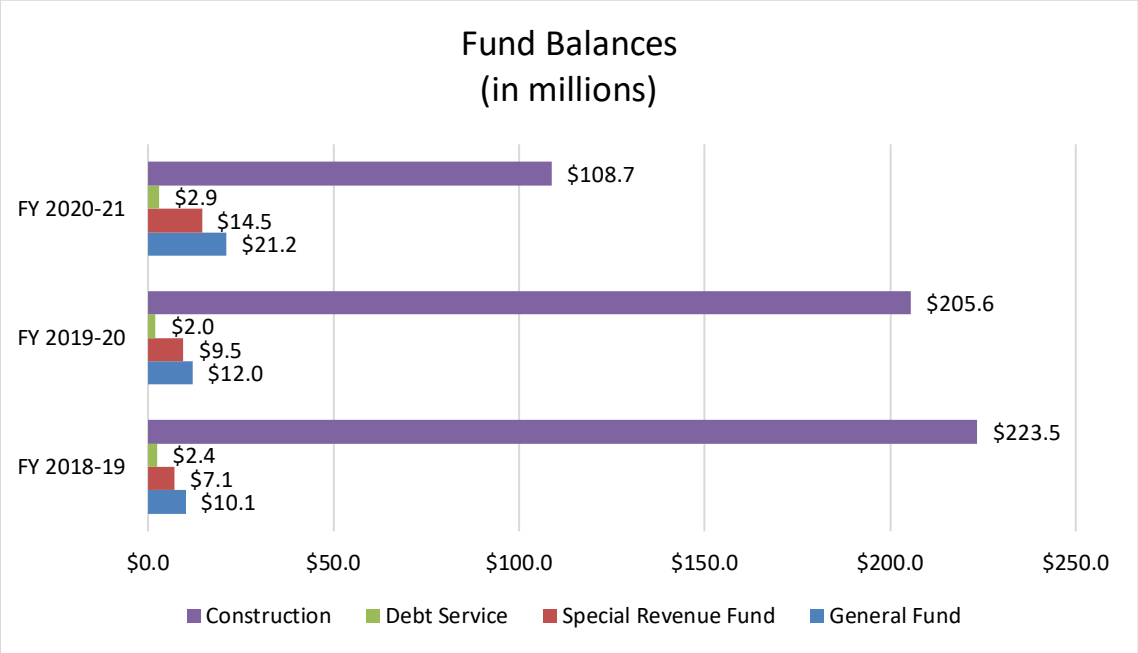
The Special Revenue Fund Balance grew due to the influx of state and federal program resources and implementation of the free meal program district-wide.

The Debt Service Fund remains stable with a slight increase 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 2018-19	2019-20	2020-21
100	**General Fund**			
	Non-spendable Inventory	$83,417	$95,829	$49,355
	Non-spendable Prepaid Items	$1,377,395	$1,116,986	$1,035,758
	Assigned for School Carryover	$743,421	$630,000	$1,162,403
	Assigned for Licensed Pool	$0	$0	$1,010,573
	Assigned for Classified Pool	$0	$0	$572,803
	Assigned for Future Expenses[1]	$0	$0	$8,500,000
	Unassigned	$7,886,309	$10,130,419	$8,863,139
	General Fund Total	**$10,090,542**	**$11,973,234**	**$21,194,031**
2XX	**Special Revenue Fund**			
	Non-spendable Inventory	$225,736	$223,828	$384,150
	Restricted for Special Programs	$6,872,359	$9,243,212	$14,076,894
	Special Revenue Fund Total	**$7,098,095**	**$9,467,040**	**$14,461,044**
3XX	**Debt Service Fund**			
	Restricted for Debt Services	$2,400,290	$2,018,562	$2,868,600
	Debt Service Fund Total	**$2,400,290**	**$2,018,562**	**$2,868,600**
4XX	**Capital Projects Fund**			
	Non-spendable Prepaid Items	$0	$59,045	$401,141
	Restricted for Capital Projects	$223,535,859	$205,491,770	$108,259,548
	Capital Projects Fund Total	**$223,535,859**	**$205,550,815**	**$108,660,689**
	Fund Balance Total	**$243,124,786**	**$229,009,651**	**$147,184,364**

[1] 2020-21 Comprehensive Annual Financial Report, pages 15, 25



ALL FUNDS BUDGET

Fund Number	Description	Amount
100	**Total General Funds**	**$266,520,422**
Special Revenue Funds		
2XX	Other Restricted Grants	$6,700,000
202	Hillsboro Schools Foundation	$110,000
203	Title I Summer Migrant	$465,000
205	Title VI	$45,000
208	Title IA/Improving America's Schools Act (IASA)	$3,955,000
212	Title IC (Migrant)	$1,270,000
213	Title IC Preschool-Migrant	$130,000
217	Nutrition services - Non Program Food	$150,000
218	Title III	$485,000
221	Title IIA Improve Teacher Quality	$650,000
222	Title I/Perkins Vocational Technology	$210,000
225	Secondary Career Pathways	$307,000
226	My Future My Choice	$40,000
227	Federal COVID Funds- ESSER/ARPA	$11,500,000
229	M99 - Outdoor School	$580,000
230	Oregon Health Authority	$200,000
231	IDEA (PL 101-476)	$3,205,000
232	Medicaid Billing Pilot Program	$200,000
233	Vision Screening Grant	$22,000

234	SPRI	$800
235	Regional Autism Services	$520,000
238	Extended Assessment	$10,000
239	NWRESD	$85,000
240	Meyer Memorial Grant	$95,000
242	Mckinney Vento	$70,000
245	CCD/Teen Mom Grant	$55,000
247	Oregon Department Of Human Services	$210,000
250	City Of Hillsboro	$652,500
251	SSA/SIA	$16,310,000
254	Oregon Department Of Education	$80,000
256	E-Rate Summer Program	$65,000
260	Summer Learning Grants	$4,000,000
261	Chess For Success	$15,000
263	Coffee Shop	$20,000
266	Energy Trust Incentives	$30,000
269	Medicaid Administration Claiming	$25,000
270	Nike Grant	$50,000
271	Printshop	$35,000
272	LULAC National Education Service Center	$5,000
275	Donations Fund	$950,000
277	Nutrition Services Fund	$11,794,268
280	Construction Excise Tax	$1,250,000
281	Facilities Recycled Materials Fund	$20,000
282	Energy Efficient Schools SB 1149	$300,000
283	Synopsys	$10,000
285	PAX Good Behavior Game Grant	$15,000
286	Intel Foundation Grants	$60,000
288	Kindergarten Partnership Grant	$285,000
289	Pre-School Promise Grant	$470,000
292	Student Body Funds	$2,500,000
296	Foster Care Transportation	$135,000
298	M98 CCR And Drop-Out Prevention	$5,270,000
299	Transportation Equipment Fund	$1,500,000
Total Special Revenue Funds		**$77,116,568**
Total Debt Service Funds		**$56,078,164**
Total Capital Projects Funds		**$45,050,000**
Total Internal Service Funds		**$8,500,000**
Total Budget For All Funds		**$453,265,154**

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.

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
$76,145,402	$78,417,736	$82,050,272	$85,131,045	$88,535,483

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.

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
$1,182,493	$952,124	$367,489	$500,343	$500,353

Other Local Revenue

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

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
$1,212,752	$1,615,783	$1,553,276	$3,111,507	$1,747,853

County School Fund

An act of Congress granted roughly 6 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.

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
$676,651	$382,069	$537,151	$482,040	$496,500

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 percent).

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
$3,345,833	$3,197,681	$3,592,811	$3,293,612	$3,956,207

Other Intermediate Sources

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

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
$0	$0	$118,447	$0	$0

State Sources

State sources make up approximately 57.0 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.

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
$133,882,639	$140,781,871	$139,852,283	$148,923,304	150,089,995

Other Sources

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

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
$1,042,832	$41	$130,969	$0	$0

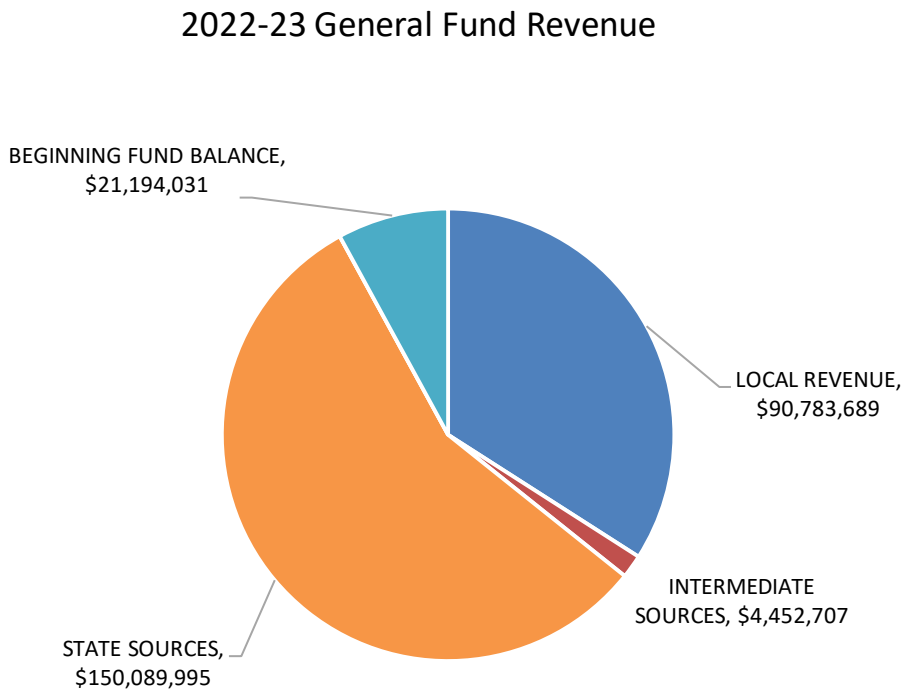
Beginning Fund Balance

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.

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
$12,795,799	$10,090,542	$11,973,234	$9,494,012	$21,194,031

Total Revenue

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
$230,284,401	$235,437,847	$240,175,932	$250,935,863	$266,520,422



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 a Fund Balance of 4.0 percent for 2022-23. The budget includes $21,194,031 as the Beginning Fund balance, which is an increase of $11.7 million from the 2021-22 adopted budget beginning fund balance. The Unassigned balance of $8.9 million represents 4.1 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, 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, to be appropriated during a future budget development cycle.

Notable 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.

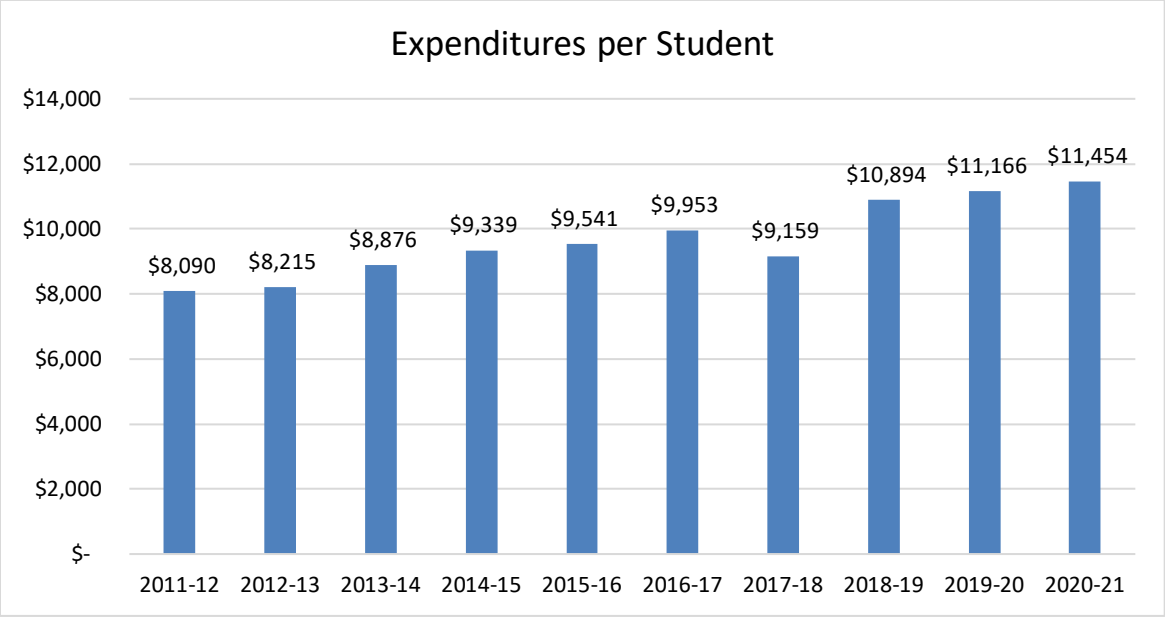
- Object 3101 State School Fund – the amount is based on $9.3 billion state school fund allocations by the legislative session for the 2021-23. Revenue is based on a per-student formula and changes with number and types of students.

- Object 5400 Fund Balance has been increased by use of non-general funds in 2021-22 for eligible operating expenditures. The Fund Balance includes both Assigned and Unassigned items. The transfer of $8.5 million to the Internal Service Fund provides stability for future requirements.

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED
100.0000.1111	CURRENT YEAR PROPERTY TAX	$73,912,246	$77,694,670	$81,370,081	$84,208,638	$87,576,984
100.0000.1112	PRIOR YEAR PROPERTY TAX	$2,146,571	$633,052	$624,398	$842,086	$875,770
100.0000.1113	COUNTY TAX SALES/BACK TAX	$0	$0	$0	$13,656	$14,065
100.0000.1114	PAYMENTS IN LIEU OF PR TX	$14,812	$13,536	$13,665	$17,948	$18,486
100.0000.1190	PENALTIES & INTEREST ON TAX	$71,773	$76,478	$42,128	$48,717	$50,178
100.0000.1312	NON-RESIDENT TUITION	$4,408	$577	$0	$0	$0
100.0000.1411	TRANSP FEES FROM INDIVID	$42,285	$12,562	$1,782	$107,758	$110,990
100.0000.1512	INTEREST ON LGIP	$1,182,462	$952,114	$367,489	$500,000	$500,000
100.0000.1513	INTEREST ON BANK ACCOUNTS	$31	$10	$0	$343	$353
100.0000.1710	GATE RECEIPTS	$82,156	$57,501	$4,424	$76,578	$78,876
100.0000.1742	STUDENT TOWEL FEES	$165	$0	$0	$1,619	$1,668
100.0000.1744	STUDENT PARTICIPATION FEES	$390,532	$348,640	$46,997	$404,112	$416,236
100.0000.1910	RENTAL/BLDG USAGE	$225,832	$188,858	$116,528	$289,809	$298,503
100.0000.1920	CONTRIBUTIONS/DONATIONS	$0	$0	$2,859	$51,500	$53,045
100.0000.1940	SRVC PROVIDED TO OTHER LEA	$0	$0	$177,006	$0	$0
100.0000.1960	RECOVERY PRIOR YEAR EXP	($49,387)	$24,314	($17,266)	$35,573	$36,640
100.0000.1975	REBATE	$0	$131,475	$18,979	$132,997	$136,987
100.0000.1980	FEES CHARGED TO GRANTS	$405,258	$461,201	$823,141	$900,000	$500,000
100.0000.1990	MISCELLANEOUS REVENUE	$99,349	$267,299	$293,986	$29,964	$30,863
100.0000.1992	REBATE/INCENTIVE	$0	$10,269	$80	$0	$0
100.0000.1993	REIMBURSE/EXPENSE	$3,800	$94,500	$83,803	$1,008,778	$9,041
100.0000.1995	PRINTING REVENUE	($908)	$0	$0	$47,069	$48,481
100.0000.1998	REIMBRSMT -MODIFIED WORKER	$9,262	$18,587	$957	$25,750	$26,523
TOTAL LOCAL REVENUE		**$78,540,647**	**$80,985,643**	**$83,971,037**	**$88,742,895**	**$90,783,689**
100.0000.2101	COUNTY SCHOOL FUND	$676,651	$382,069	$537,151	$482,040	$496,500
100.0000.2103	ESD PASS THROUGH	$3,345,833	$3,197,681	$3,592,811	$3,293,612	$3,956,207
100.0000.2199	OTHER INTERM SRCS	$0	$0	$118,447	$0	$0
TOTAL INTERMEDIATE SOURCES		**$4,022,484**	**$3,579,750**	**$4,248,409**	**$3,775,652**	**$4,452,707**
100.0000.3101	STATE SCH FUND	$119,676,390	$126,666,824	$126,021,741	$132,544,889	$132,928,331
100.0000.3103	COMMON SCHOOL FUND	$2,254,742	$2,012,688	$2,223,747	$2,692,415	$2,423,122
100.0000.3104	STATE TIMBER REVENUE	$1,331,507	$852,363	$1,070,795	$650,000	$1,000,000
100.0000.3105	SSF TRANSPORTATION	$10,620,000	$11,199,996	$10,536,000	$11,536,000	$12,238,542
100.0000.3199	OTHER UNRESTRICTED GRANTS	$0	$0	$0	$1,500,000	$1,500,000
100.0000.3200	RESTRICTED GRANTS IN AID	$0	$50,000	$0	$0	$0
TOTAL STATE SOURCES		**$133,882,639**	**$140,781,871**	**$139,852,283**	**$148,923,304**	**$150,089,995**
100.0000.5200	TRANSFERS	$1,000,000	$0	$0	$0	$0
TOTAL TRANSFERS		**$1,000,000**	**$0**	**$0**	**$0**	**$0**
100.0000.5300	COMPENSATION/LOSS	$42,832	$41	$130,969	$0	$0
TOTAL COMPENSATION/LOSS ASSETS		**$42,832**	**$41**	**$130,969**	**$0**	**$0**
TOTAL BEGINNING FUND BALANCE		**$12,795,799**	**$10,090,542**	**$11,973,234**	**$9,494,012**	**$21,194,031**
TOTAL REVENUE		**$230,284,401**	**$235,437,847**	**$240,175,932**	**$250,935,863**	**$266,520,422**

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 2020-21 fiscal year, the average operational cost of educating a student in the Hillsboro School District was $11,454. This figure is determined by dividing total General Fund expenditures for 2020-21, $218,981,901, by our total Average Daily Membership (ADM) of 19,119 ($218,981,901/ 19,119 = $11,454). The breakdown of the $11,454 is as follows:

Instruction ($5,588 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 ($1,906 per student). Staffing, materials and supplies for students with disabilities in less restrictive programs, and students with disabilities in restrictive programs.

Student Services ($356 per student). Staffing and office supplies for attendance, guidance, health services, media services, assessment, testing, and instructional staff development.

Central Services ($479 per student). Expenditures related to the Board of Directors, Superintendent, Business Office, Print Shop, and Human Resources.

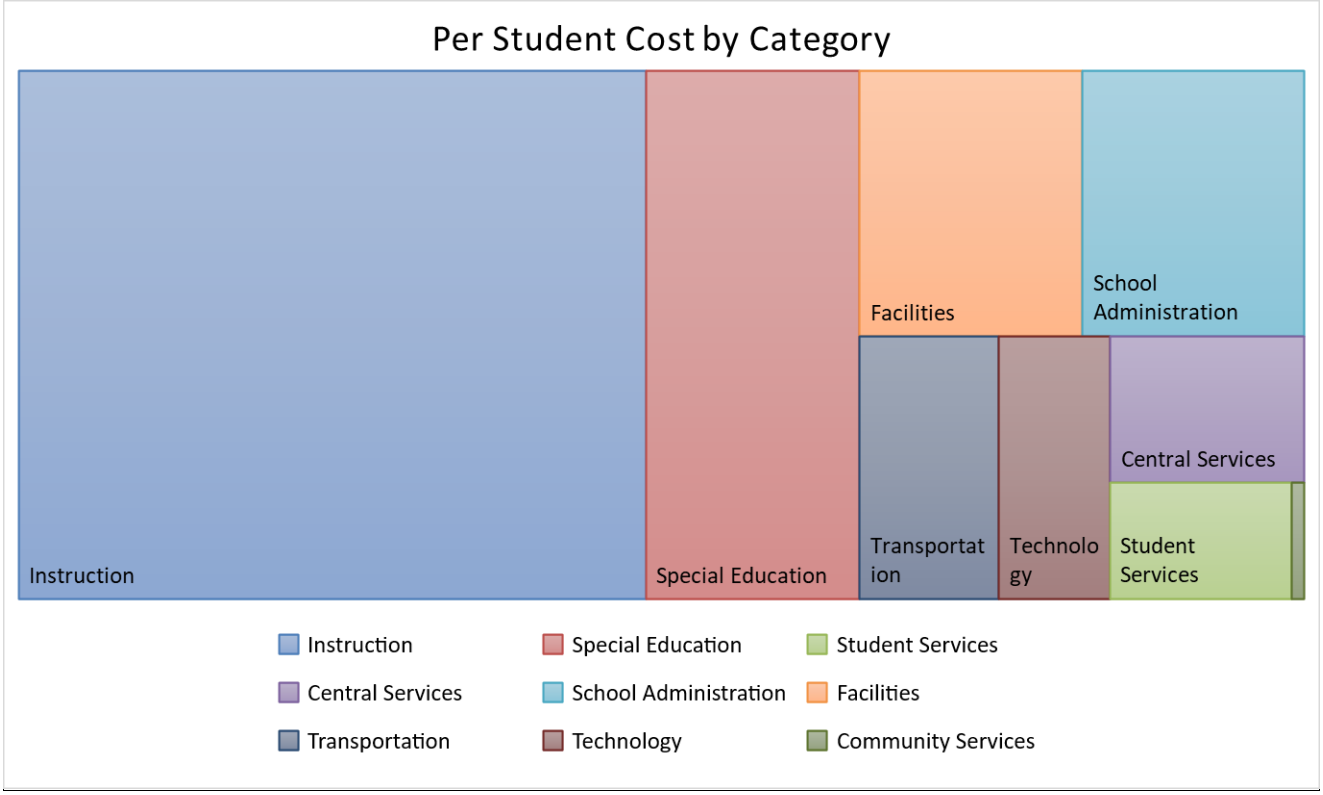
School Administration ($992 per student). Principals, assistant principals, teachers on special assignment (TOSAs), supplies, materials, purchased administrative services, and support at each campus.

Facilities ($997 per student). Personnel and supplies for custodial and maintenance services, plus major maintenance projects district wide.

Transportation ($618 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.

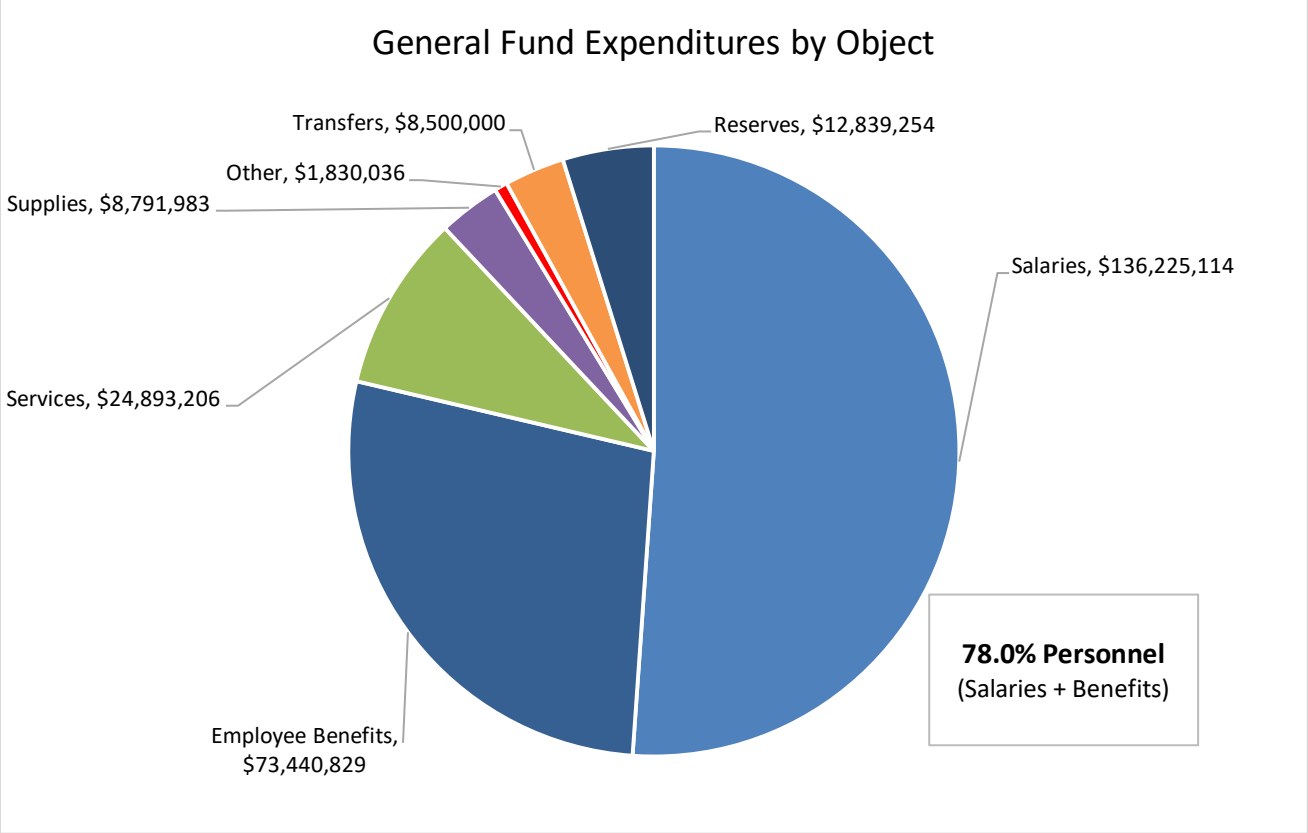
Technology ($493 per student). Staffing and new technology for classroom instruction.

Community Service ($25 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	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed	Increase/Decrease from Prior Year
Salaries	$123,616,394	$121,414,657	$119,921,188	$135,351,401	$136,225,114	0.65%
Benefits	$67,092,481	$72,727,769	$71,289,823	$72,056,948	$73,440,829	1.92%
Purchased Services	$21,036,388	$20,940,507	$16,779,446	$24,121,158	$24,893,206	3.20%
Supplies and Materials	$6,868,737	$6,169,632	$8,954,654	$7,697,158	$8,791,983	14.22%
Capital Expenditures	$128,003	$166,790	$263,680	$0	$0	0.00%
Other	$1,451,856	$2,045,258	$1,773,110	$1,671,763	$1,830,036	9.47%
Transfers	$0	$0	$0	$0	$8,500,000	--
Reserves	$10,090,542	$11,973,234	$21,194,031	$10,037,435	$12,839,254[2]	24.91%
Total	**$230,284,401**	**$235,437,847**	**$240,175,932**	**$250,935,863**	**$266,520,422**	**6.21%**



[2] Includes the Insurance Pool set-asides for Licensed and Classified Staff unions

GENERAL FUND EXPENDITURES BY OBJECT

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED	2022-23 FTE
100.0000.0111	REG LICENSED SALARIES	$76,450,479	$75,253,325	$76,745,479	$83,084,329	$79,687,122	957.30
100.0000.0112	REG CLASSIFIED SALARIES	$30,484,310	$29,504,610	$28,002,491	$33,556,866	$36,985,828	693.20
100.0000.0113	REG ADMIN SALARIES	$8,200,111	$8,000,473	$8,684,980	$9,332,883	$9,752,863	62.10
100.0000.0114	REG SUPERVISORY SALARIES	$2,021,999	$2,123,400	$2,287,491	$2,343,620	$2,449,083	27.5
100.0000.0116	EARLY RETIREMENT STIPEND	$7,000	$0	$0	$0	$0	0.0
100.0000.0121	SUBSTITUTES-LICENSED	$142,124	$84,035	$78,043	$154,926	$161,898	0.0
100.0000.0122	SUBSTITUTES-CLASSIFIED	$42,424	$66,774	$103,378	$46,245	$48,326	0.0
100.0000.0123	CERTIFIED TEMPORARY WAGE	$107,649	$289,205	$73,951	$117,346	$122,626	0.0
100.0000.0124	TEMPORARY-CLASSIFIED	$962,817	$1,454,191	$164,636	$1,049,543	$1,096,772	0.0
100.0000.0126	SUBSTITUTES-ADMIN	$0	$0	$1,025	$0	$0	0.0
100.0000.0130	ADDITIONAL SALARIES	$5,718	$0	$12,852	$6,233	$6,513	0.0
100.0000.0131	EXTENDED CONTRACT	$1,308,434	$939,105	$959,073	$1,426,291	$1,490,474	0.0
100.0000.0132	DEPT COORDINATOR STIPEND	$1,014,088	$1,249,840	$1,312,620	$1,105,432	$1,155,176	0.0
100.0000.0133	ATHLETIC COACHING PAY	$743,783	$724,529	$774,264	$810,779	$847,265	0.0
100.0000.0134	ADVISOR PAY	$186,626	$193,772	$157,414	$203,436	$212,591	0.0
100.0000.0135	STUDENT SUPERVISION PAY	$86,175	$72,989	$0	$93,937	$98,164	0.0
100.0000.0136	ATHLETIC/ACTIVITY PAY	$134,714	$120,840	$71,523	$146,848	$153,456	0.0
100.0000.0138	EXTRA DUTY STIPEND	$0	$0	$0	$0	$0	0.0
100.0000.0139	OVERTIME SALARIES	$907,726	$578,103	$194,185	$989,490	$1,034,017	0.0
100.0000.0140	OTHER TIME	$779,515	$722,592	$274,136	$849,729	$887,967	0.0
100.0000.0144	STUDENT WAGES	$30,702	$36,874	$23,647	$33,468	$34,973	0.0
TOTAL SALARIES		**$123,616,394**	**$121,414,657**	**$119,921,188**	**$135,351,401**	**$136,225,114**	**1,740.10**
100.0000.0200	EMPLOYEE BENEFITS	$0	$0	$0	$0	$0	0.0
100.0000.0211	PERS EMPLOYER CONTRBUTN	$7,356,348	$8,779,557	$8,428,111	$9,141,082	$8,734,744	0.0
100.0000.0212	PERS-EMPLOYEE PICKUP	$0	$0	$0	$0	$0	0.0
100.0000.0213	PERS UAL BOND 2005	$8,055,369	$8,561,352	$8,857,921	$8,512,931	$8,255,904	0.0
100.0000.0214	PERS UAL BOND 2015	$2,292,097	$2,355,831	$2,279,097	$2,400,402	$2,327,928	0.0
100.0000.0216	PERS EMPLOYER-TIER III	$8,942,921	$13,009,696	$13,211,075	$11,431,956	$11,886,364	0.0
100.0000.0218	PERS- PRIOR PERIOD REC	$53,518	$58,148	$0	$0	$0	0.0
100.0000.0220	SOCIAL SECURITY ADMIN	$9,375,253	$9,181,884	$9,129,135	$10,354,382	$10,421,221	0.0
100.0000.0231	WORKERS' COMPENSATION	$737,347	$744,845	$666,607	$676,757	$681,126	0.0
100.0000.0232	UNEMPLOYMENT COMPENSTN	$122,701	$120,266	$119,485	$135,351	$136,225	0.0
100.0000.0240	POST EMPLOYMENT BENEFIT	$0	$802	$0	$0	$0	0.0
100.0000.0241	DISABILITY INSURANCE	$476,932	$470,439	$456,397	$524,377	$524,377	0.0
100.0000.0242	MEDICAL INSURANCE	$23,845,181	$23,769,154	$22,598,465	$23,652,899	$24,599,015	0.0
100.0000.0243	LIFE INSURANCE	$113,082	$106,076	$100,389	$106,613	$90,000	0.0
100.0000.0244	EMPLOYEE ASSISTANCE	$22,156	$24,967	$20,506	$25,918	$25,918	0.0

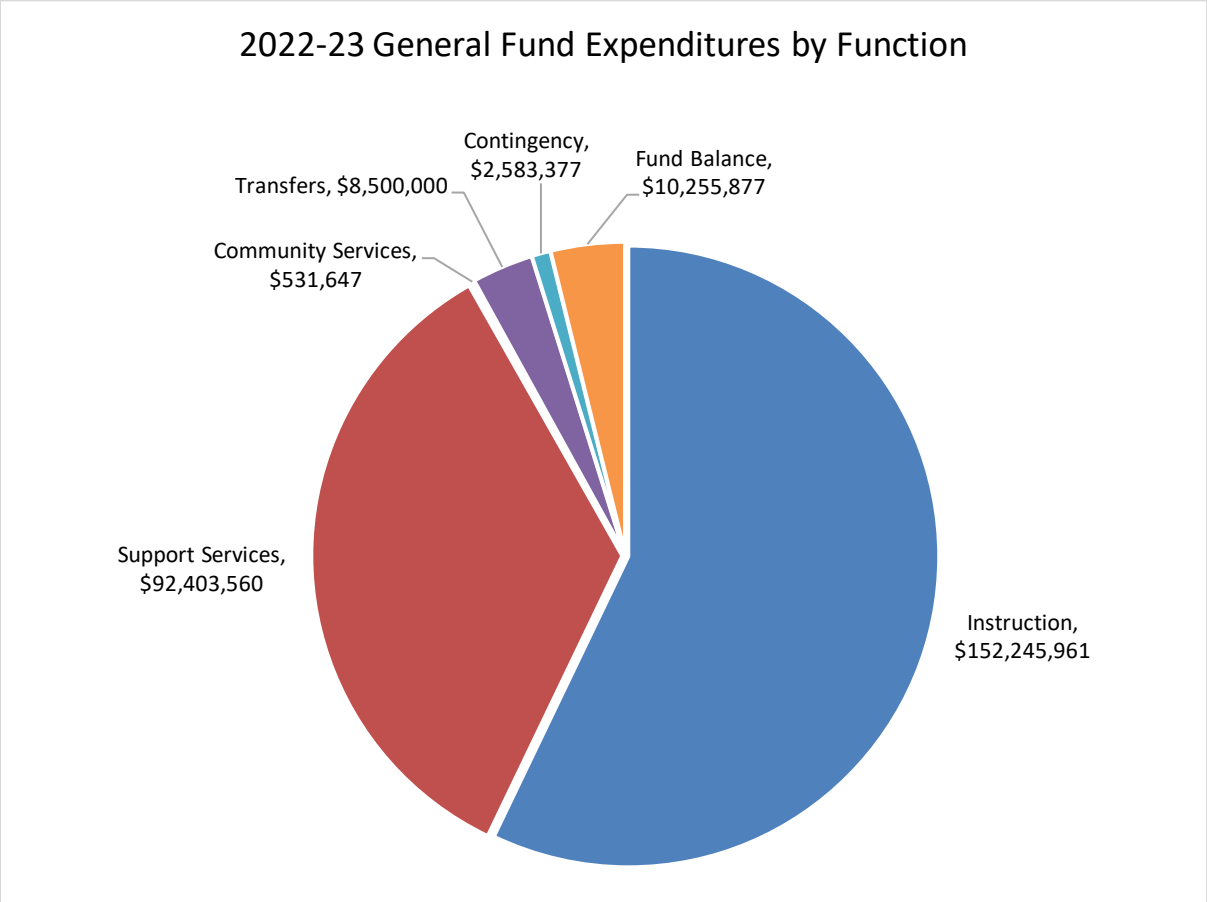
ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED	2022-23 FTE
100.0000.0245	TRAVEL ALLOWANCE	$117,422	$117,170	$120,857	$100,000	$100,000	0.0
100.0000.0246	DENTAL INSURANCE	$2,926,205	$2,923,546	$2,767,707	$2,755,899	$2,866,135	0.0
100.0000.0247	EMPLOYER PROVIDED TSA	$35,000	$36,250	$78,791	$38,809	$38,809	0.0
100.0000.0248	VISION INSURANCE	$686,116	$690,363	$649,034	$150,000	$150,000	0.0
100.0000.0249	TUITION REIMBURSEMENT	$464,441	$317,233	$246,140	$500,000	$500,000	0.0
100.0000.0251	ADMIN FLEX BENEFIT	$1,404,680	$1,393,680	$1,492,600	$1,300,000	$1,794,992	0.0
100.0000.0252	DOMESTIC PARTNER TAXABLE	($710)	$0	$0	$189,572	$193,071	0.0
100.0000.0254	COMMUNICATIONS STIPEND	$66,422	$66,510	$67,506	$50,000	$75,000	0.0
100.0000.0255	CLASSIFIED PROF IMPR	$0	$0	$0	$10,000	$40,000	0.0
TOTAL BENEFITS		**$67,092,481**	**$72,727,769**	**$71,289,823**	**$72,056,948**	**$73,440,829**	**0.0**
100.0000.0310	INSTRUCTION SERVICES	$57,044	$132,800	$121,874	$66,036	$73,017	0.0
100.0000.0311	INSTRUCTION SERVICES	$24,065	$112,595	$15,104	$27,858	$30,803	0.0
100.0000.0312	INSTR PROG IMPROVEMENT	$170,580	$42,376	$13,139	$197,468	$218,342	0.0
100.0000.0313	STUDENT SERVICES	$1,259,089	$1,470,155	$1,229,108	$1,457,553	$1,611,634	0.0
100.0000.0318	PROF IMPRV/NON INSTRUCT	$2,420	$4,113	$2,610	$2,801	$3,097	0.0
100.0000.0319	OTHER PROF & TECH INSTRNL	$410,175	$390,428	$141,795	$474,829	$525,024	0.0
100.0000.0320	PROPERTY SERVICES	$4,184	$4,081	$314	$4,844	$5,356	0.0
100.0000.0321	CUSTODIAL SERVICES	$0	$0	$0	$0	$0	0.0
100.0000.0322	REPAIR & MAINTENANCE	$461,882	$1,887,406	$1,191,619	$534,687	$591,209	0.0
100.0000.0323	LAUNDRY & DRY CLEANING	$231,511	$267,760	$244,917	$268,003	$296,334	0.0
100.0000.0324	RENTAL EXPENSE	$523,291	$361,532	$450,472	$605,775	$669,813	0.0
100.0000.0325	ELECTRICITY	$2,755,696	$2,458,984	$2,317,439	$3,190,062	$3,527,291	0.0
100.0000.0326	HEATING FUEL	$592,148	$547,544	$584,600	$685,486	$757,950	0.0
100.0000.0327	WATER & SEWAGE	$1,531,868	$1,567,889	$1,767,240	$1,773,328	$1,960,791	0.0
100.0000.0328	GARBAGE	$435,377	$339,604	$273,079	$504,003	$557,283	0.0
100.0000.0329	OTHER PROPERTY SERVICES	$14,753	$16,132	$17,392	$17,078	$18,884	0.0
100.0000.0330	STUDENT TRANSPORTATION	$264	$30	$0	$305	$338	0.0
100.0000.0331	REIMBURSABLE STUDNT TRAN	($188,812)	($40,669)	($28,430)	($218,574)	($241,680)	0.0
100.0000.0332	NONREIMB STUDENT TRANS	$126,091	$93,383	$60,625	$145,966	$161,396	0.0
100.0000.0340	TRAVEL	$482,281	$280,009	$131,089	$558,301	$617,320	0.0
100.0000.0342	TRAVEL – IN DISTRICT	$1,703	$0	$0	$1,972	$2,180	0.0
100.0000.0343	STUDENT OUT OF DIST TRANS	$6,760	$2,941	$0	$7,826	$8,653	0.0
100.0000.0351	TELEPHONE	$496,138	$626,595	$814,866	$574,341	$635,056	0.0
100.0000.0353	POSTAGE	$113,343	$174,558	$212,067	$131,208	$145,079	0.0
100.0000.0354	ADVERTISING	$5,200	$7,132	$7,957	$6,020	$6,656	0.0
100.0000.0355	PRINTING AND BINDING	$28,707	$138,893	$41,413	$33,232	$36,745	0.0
100.0000.0360	CHARTER SCHOOL PAYMENTS	$1,296,431	$1,609,547	$1,788,418	$1,572,246	$1,659,431	0.0
100.0000.0371	TUITION TO PUBLIC SCHOOLS	$214,870	$150,515	$250,070	$248,739	$275,033	0.0
100.0000.0372	TUITION OUT OF STATE	$0	$146,898	$0	$0	$0	0.0
100.0000.0373	TUITION TO PRIVATE SCHOOL	$13,967	$588,186	$0	$16,169	$17,878	0.0
100.0000.0374	OTHER TUITION PAYMENTS	$721,846	$252,041	$203,939	$835,627	$923,963	0.0

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED	2022-23 FTE
100.0000.0380	NON-INSTRUCT PROF SERV	$209,164	$56,000	$5,929	$242,134	$267,730	0.0
100.0000.0381	AUDIT SERVICES	$35,000	$72,094	$50,100	$40,517	$44,800	0.0
100.0000.0382	LEGAL SERVICES	$115,700	$0	$60,821	$133,937	$148,096	0.0
100.0000.0383	ARCHITECT/ENGINEER SVCS	$8,030	$0	$0	$9,295	$10,278	0.0
100.0000.0384	NEGOTIATION SERVICES	$0	$8,197	$0	$0	$0	0.0
100.0000.0385	MANAGEMENT SERVICES	$0	$9,695	$7,500	$0	$0	0.0
100.0000.0388	ELECTION SERVICES	$33,615	$0	$41,180	$38,914	$43,028	0.0
100.0000.0390	OTHER PROF & TECH SRV	$1,972,560	$1,688,028	$2,085,860	$2,283,485	$2,071,188	0.0
100.0000.0391	SUBSTITUTE – LICENSED	$3,463,326	$2,466,159	$1,673,139	$3,856,501	$3,636,493	0.0
100.0000.0392	BANK SERVICE FEE	$1,486	$7,581	$42,924	$2,038	$1,849	0.0
100.0000.0399	SUBSTITUTE – CLASSIFIED	$3,404,635	$2,999,295	$959,277	$3,791,148	$3,574,868	0.0
TOTAL PURCHASED SERVICES		**$21,036,388**	**$20,940,507**	**$16,779,446**	**$24,121,158**	**$24,893,206**	**0.0**
100.0000.0410	SUPPLIES AND MATERIALS	$2,520,351	$2,063,370	$3,008,640	$2,674,616	$3,226,049	0.0
100.0000.0412	CUSTODIAL SUPPLIES	$433,700	$500,095	$1,055,988	$460,246	$555,137	0.0
100.0000.0413	FOOD SUPPLIES	$0	$108	$0	$0	$0	0.0
100.0000.0417	MAINTENANCE SUPPLIES	$249,528	$227,500	$197,058	$264,801	$319,395	0.0
100.0000.0418	GASOLINE AND OIL	$912,010	$631,801	$305,895	$967,832	$1,167,373	0.0
100.0000.0419	TIRES	$66,142	$25,608	$13,585	$70,191	$84,662	0.0
100.0000.0420	TEXTBOOKS	$274,946	$243,918	$41,152	$699,775	$351,931	0.0
100.0000.0430	LIBRARY BOOKS	$40,422	$31,131	$58,785	$42,897	$51,741	0.0
100.0000.0440	PERIODICAL SUBSCRIPTIONS	$52,621	$31,419	$12,346	$55,841	$67,354	0.0
100.0000.0450	FOOD	$83	$225	$0	$88	$106	0.0
100.0000.0460	NON-CONSUMABLE ITEMS	$312,630	$388,798	$338,500	$331,766	$400,167	0.0
100.0000.0461	<$5000 EQUIPMENT	$164,254	$162,819	$96,090	$174,308	$210,245	0.0
100.0000.0470	COMPUTER SOFTWARE	$1,337,884	$1,459,937	$1,425,205	$1,419,773	$1,712,492	0.0
100.0000.0480	COMPUTER HARDWARE	$319,011	$316,637	$2,159,014	$338,536	$408,333	0.0
100.0000.0481	<$5000 COMPUTER HARDWAR	$185,155	$86,266	$242,396	$196,488	$236,998	0.0
TOTAL SUPPLIES & MATERIALS		**$6,868,737**	**$6,169,632**	**$8,954,654**	**$7,697,158**	**$8,791,983**	**0.0**
100.0000.0520	BUILDING ACQUISITIONS	$0	$0	$113,011	$0	$0	0.0
100.0000.0530	IMPROVEMENTS TO BUILDING	$0	$13,219	$41,408	$0	$0	0.0
100.0000.0540	CAPITAL EQUIPMENT	$122,400	$109,557	$40,368	$0	$0	0.0
100.0000.0542	REPLACEMENT EQUIPMENT	$0	$17,992	$0	$0	$0	0.0
100.0000.0550	CAPITAL TECHNOLOGY	$5,603	$26,022	$68,893	$0	$0	0.0
TOTAL CAPITAL EQUIPMENT		**$128,003**	**$166,790**	**$263,680**	**$0**	**$0**	**0.0**

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED	2022-23 FTE
100.0000.0600	OTHER EXPENDITURES	$0	$0	$1,079	$0	$0	0.0
100.0000.0610	REDEMPTION OF PRINCIPAL	$0	$789	$0	$0	$0	0.0
100.0000.0621	INTEREST	$82	$0	$0	$0	$0	0.0
100.0000.0630	BAD DEBT WRITE-OFF	$21,608	$217,477	$32,749	$0	$416,266	0.0
100.0000.0640	DUES & FEES	$325,658	$432,178	$285,576	$376,468	$0	0.0
100.0000.0650	INSURANCE AND JUDGMENTS	$0	$0	$0	$0	$324,191	0.0
100.0000.0651	LIABILITY INSURANCE	$253,275	$349,255	$448,174	$266,148	$256	0.0
100.0000.0652	FIDELITY BOND PREMIUMS	$200	$100	$0	$123	$1,050,280	0.0
100.0000.0653	PROPERTY & CASULTY INS	$820,531	$849,519	$904,704	$960,977	$5,120	0.0
100.0000.0655	JUDGEMENTS & SETTLEMNTS	$4,000	$182,016	$70,000	$25,111	$33,923	0.0
100.0000.0670	TAXES & LICENSES	$26,502	$13,924	$30,828	$42,936	$0	0.0
TOTAL DUES AND FEES		**$1,451,856**	**$2,045,258**	**$1,773,110**	**$1,671,763**	**$1,830,036**	**0.0**
100.0000.0790	TRANSFER- INTRNL SRVC FND	$0	$0	$0	$0	$8,500,000	0.0
TOTAL TRANSFERS		**$0**	**$0**	**$0**	**$0**	**$8,500,000**	**0.0**
100.0000.0810	PLANNED RESERVE	$0	$0	$0	$1,000,000	$1,000,000	0.0
100.0000.0815	INS POOL- CLASSIFIED	$0	$0	$0	$0	$572,804	0.0
100.0000.0816	INS POOL- LICENSED	$0	$0	$0	$0	$1,010,573	0.0
100.0000.0820	RESERVED FOR NEXT YEAR	$10,090,542	$11,973,234	$21,194,031	$9,037,435	$10,255,877	0.0
TOTAL EXPENDITURES		**$230,284,401**	**$235,437,847**	**$240,175,932**	**$250,935,863**	**$266,520,422**	**1,740.10**

GENERAL FUND BUDGET BY FUNCTION SUMMARY

Function	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed	Increase/Decrease from Prior Year
Instruction	$137,748,135	$136,391,847	$135,977,449	$147,032,593	$152,245,961	3.55%
Support Services	$81,902,188	$86,452,847	$82,529,615	$93,197,553	$92,403,560	-0.85%
Community Services	$543,536	$619,919	$474,837	$668,282	$531,647	-20.45%
Transfers	$0	$0	$0	$0	$8,500,000	100.0%
Contingency	$0	$0	$0	$1,000,000	$2,583,377	158.34%
Reserves	$10,090,542	$11,973,234	$21,194,031	$9,037,435	$10,255,877	13,48%
Total	**$230,284,401**	**$235,437,847**	**$240,175,932**	**$250,935,863**	**$266,520,422**	**6.21%**



GENERAL FUND EXPENDITURES BY FUNCTION

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED	2022-23 FTE
100.1111.0000	PRIMARY EDUCATION	$49,560,583	$51,511,257	$49,403,362	$55,529,958	$55,314,042	414.5
100.1113.0000	ELEMENTARY EXTRACURRIC	$182,631	$132,517	$26,838	$142,856	$30,049	0.0
100.1121.0000	MIDDLE SCHOOL PROGRAMS	$11,457,315	$11,153,498	$11,298,375	$12,023,649	$12,650,126	92.9
100.1122.0000	MIDDLE SCHL EXTRACURRIC	$88,403	$99,263	$46,650	$107,007	$52,232	0.0
100.1131.0000	HIGH SCHOOL PROGRAMS	$25,463,676	$23,796,976	$24,242,989	$25,653,521	$27,143,450	180.0
100.1132.0000	HIGH SCHOOL EXTRACURRIC	$2,711,951	$2,806,833	$2,549,530	$3,025,811	$2,854,559	7.9
100.1133.0000	SATURDAY SCHOOL-HIGH SCH	$15,041	$6,526	$495	$7,035	$554	0.0
100.1140.0000	PRE-KINDERGARTEN PROG	$70	$0	$0	$0	$0	0.0
100.1210.0000	TALENTED AND GIFTED	$523,909	$423,333	$469,116	$456,360	$525,242	2.3
100.1220.0000	RESTRICTIVE PROG-SP PROG	$697,496	$846,391	$707,859	$912,423	$792,548	0.0
100.1221.0000	LEARNING CNTRS-STRUCTUR	$10,664,615	$11,036,312	$10,340,355	$11,897,321	$11,577,488	135.4
100.1223.0000	COMMUNITY TRANSITION	$1,651,599	$1,811,224	$1,969,377	$1,952,528	$2,204,996	23.4
100.1224.0000	LIFE SKILLLS WITH NURSING	$1,552,458	$1,660,128	$1,618,277	$1,789,645	$1,811,890	14.0
100.1225.0000	OUT OF DISTRICT PROGRAMS	$676,845	$880,690	$709,968	$949,398	$794,909	0.0
100.1226.0000	HOME INSTRUCTION	$173,238	$248,504	$210,180	$267,892	$235,328	1.0
100.1227.0000	EXTENDED SCHOOL YR	$114,508	$95,947	$60,650	$103,432	$67,906	0.0
100.1250.0000	LESS RESTRICTIVE PROGRMS	$14,736,025	$12,747,278	$13,177,892	$13,741,769	$14,754,512	151.5
100.1270.0000	EDUCATIONALLY DISADV	$102,832	$0	$0	$0	$0	0.0
100.1272.0000	TITLE I	$51,128	$0	$175	$0	$196	0.0
100.1280.0000	ALTERNATIVE EDUCATION	$1,279,969	$1,603,273	$1,280,213	$1,728,354	$1,433,379	11.0
100.1288.0000	CHARTER SCHOOLS	$1,336,942	$1,647,630	$1,826,518	$1,776,172	$2,045,045	0.0
100.1289.0000	OPTIONS PROGRAMS	$737,866	$741,074	$805,345	$798,889	$901,697	0.8
100.1290.0000	DESIGNATED PROGRAMS	$0	$0	$0	$0	$0	0.0
100.1291.0000	ENGLISH 2ND LANGUAG PROG	$12,825,118	$12,127,066	$14,494,098	$13,073,171	$16,228,189	97.9
100.1292.0000	TEEN PARENT PROGRAMS	$763,705	$599,655	$396,760	$646,438	$444,229	4.1
100.1293.0000	MIGRANT EDUCATION	($1,450)	$0	$0	$0	$0	0.0
100.1294.0000	YOUTH CORRECTN EDUCATN	$234,917	$216,200	$207,779	$233,067	$232,638	1.0
100.1296.0000	ACADEMIC INTERVENTIONS	$143,917	$200,272	$134,648	$215,897	$150,757	1.3
100.1430.0000	SECONDARY SUMMER SCH	$2,828	$0	$0	$0	$0	0.0
TOTAL INSTRUCTIONAL SERVICES		**$137,748,135**	**$136,391,847**	**$135,977,449**	**$147,032,593**	**$152,245,961**	**1,139.0**
100.2110.0000	ATTENDANC & SOCL WRK SVC	$136,948	$126,202	$435,212	$136,047	$487,281	4.0
100.2112.0000	ATTENDANCE SERVICES	$505,849	$448,810	$489,716	$483,825	$548,306	5.7
100.2115.0000	STUDENT SAFETY	$1,182,189	$1,073,696	$660,941	$1,157,462	$740,017	6.5
100.2116.0000	BEHAVIORIAL SERVICES	$903,680	$968,385	$103,472	$1,043,934	$115,851	0.0
100.2118.0000	LIMITED STUDENT SUPPORT	$1,884,694	$3,407,672	$253,414	$3,673,525	$283,733	0.0
100.2122.0000	COUNSELING SERVICES	$6,002,221	$6,074,352	$5,476,365	$6,548,248	$6,131,564	44.2
100.2126.0000	PLACEMENT SERVICES	$86,320	$107,960	$1,354	$116,382	$1,516	3.4
100.2130.0000	HEALTH SERVICES	$78,269	$112,598	$87,389	$121,383	$97,845	0.6

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED	2022-23 FTE
100.2132.0000	MEDICAL SERVICES	$232,383	$208,467	$189,181	$224,731	$211,814	0.0
100.2134.0000	NURSE SERVICES	$635,743	$994,479	$1,097,722	$1,072,064	$1,229,055	6.9
100.2139.0000	OTHER HEALTH SERVICES	$427,189	$459,763	$442,059	$495,632	$494,948	3.9
100.2140.0000	PSYCHOLOGICAL SERVICES	$923,956	$1,054,718	$354,481	$1,137,003	$396,892	8.2
100.2150.0000	SPEECH & AUDIO SERVICES	$3,739,516	$3,839,260	$4,146,544	$4,138,784	$4,642,640	28.0
100.2160.0000	STUDENT TREATMNT CENTER	$114,893	$113,746	$75,373	$122,620	$84,391	0.0
100.2190.0000	STUDENT SERVICES DIRECTR	$341,801	$301,912	$312,181	$325,466	$349,531	0.0
100.2210.0000	IMPROVEMNT OF INSTRCTN	$669,297	$417,052	$365,845	$449,588	$409,615	1.0
100.2211.0000	SERVICE AREA DIRECTION	$0	$696	$3,533	$751	$3,956	0.0
100.2213.0000	CURRICULUM DEVELOPMENT	$335,053	$448,678	$172,722	$483,682	193,386	0.0
100.2219.0000	OTHER IMPRO OV INST	$0	$848	$0	$914	$0	0.0
100.2220.0000	EDUCATIONAL MEDIA SVCS	$2,910	$2,164	$0	$2,333	$0	0.0
100.2222.0000	LIBRARY MEDIA CENTER	$1,362,608	$1,111,529	$870,618	$1,198,246	$974,780	15.3
100.2223.0000	MULTIMEDIA SERVICES	$3,452	$1,264	$440	$1,362	$493	0.0
100.2230.0000	ASSESSMENT & TESTING	$313,307	$366,872	$220,225	$395,494	$246,573	0.0
100.2240.0000	INSTRUCTNL STAFF DEVELOP	$1,561,890	$1,374,293	$1,191,983	$1,481,510	$1,334,593	1.8
100.2310.0000	BOARD OF EDUCATION	$234,123	$216,654	$220,412	$233,557	$246,782	1.0
100.2321.0000	OFFICE OF SUPERINTENDENT	$570,000	$560,193	$581,577	$603,897	$651,158	2.0
100.2410.0000	OFFICE OF THE PRINCIPAL	$15,240,556	$15,242,725	$15,818,513	$16,431,901	$17,711,060	105.1
100.2490.0000	OTHER ADMINISTRATION	$2,737,369	$2,441,857	$2,339,093	$2,632,361	$2,618,945	14.0
100.2510.0000	DIRECTOR BUSINESS SVC	$918,403	$1,471,203	$1,319,770	$1,585,980	$1,477,669	7.2
100.2520.0000	FISCAL SERVICES	$275,410	$603,001	$907,410	$650,044	$1,015,973	0.0
100.2524.0000	PAYROLL SERVICES	$361,939	$371,863	$394,256	$400,874	$441,425	4.6
100.2525.0000	FINANCIAL ACCOUNTING	$272,305	$259,437	$278,270	$279,677	$311,563	3.0
100.2527.0000	PROPERTY ACCOUNTING	$0	$0	$7,925	$0	$8,873	0.0
100.2528.0000	RISK MANAGEMENT SERVICES	$984,009	$1,005,655	$1,087,651	$1,084,112	$1,217,780	1.0
100.2529.0000	OTHER FISCAL SERVICES	$43,192	$51,331	$74,315	$55,335	$83,206	1.0
100.2540.0000	FACILITIES MAINTENANCE	$16,197,598	$17,978,406	$18,727,482	$19,381,009	$20,968,061	116.2
100.2545.0000	HVAC SERVICES	$294,290	$314,227	$328,651	$338,742	$367,972	0.0
100.2550.0000	STUDENT TRANSPORTATION	$15,155,844	$15,058,841	$11,816,937	$16,233,672	$13,230,731	169.3
100.2573.0000	WAREHOUSE/DISTRIBUTION	$25,352	$22,720	$22,177	$24,493	$24,830	0.5
100.2574.0000	PRINTING SERVICES	$146,309	$129,465	$406,937	$139,565	$455,623	4.0
100.2610.0000	DIRECTOR/CENTRAL SUPPORT	$0	$0	$218,251	$0	$244,362	0.0
100.2620.0000	PLANNING & DEVELPMNT SVC	($1,367)	$1,070,397	$686,554	$1,153,905	$768,693	0.0
100.2630.0000	COMMUNITY RELATIONS	$555,870	$0	$0	$0	$0	4.0
100.2640.0000	STAFF SERVICES	$1,976,045	$1,754,767	$2,126,870	$1,891,668	$2,381,332	12.4
100.2642.0000	RECRUITMENT & PLACEMENT	$0	$81,202	$129,812	$87,537	$145,343	0.0
100.2660.0000	TECHNOLOGY SERVICES	$4,404,319	$4,761,736	$8,033,933	$5,133,229	$8,995,123	22.2
100.2670.0000	RECORDS MANAGEMENT	$58,918	$41,751	$52,049	$45,009	$58,276	0.0
100.2700.0000	EARLY RETIREMENT	$7,536	$0	$0	$0	$0	0.0
TOTAL SUPPORT SERVICES		**$81,902,188**	**$86,452,847**	**$82,529,615**	**$93,197,553**	**$92,403,560**	**597.0**

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED	2022-23 FTE
100.3100.0000	FOOD SERVICES	$0	$0	$50	$0	$0	0.0
100.3300.0000	OTHER COMMUNITY SRVICS	$543,536	$619,919	$412,144	$668,282	$531,647	4.1
100.3500.0000	CUSTODY-CARE CHILD SRVC	$0	$0	$62,643	$0	$0	0.0
TOTAL ENTERPRISE AND COMMUNITY SERVICES		**$543,536**	**$619,919**	**$474,837**	**$668,282**	**$531,647**	**4.1**
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	$0	$8,500,000	0.0
TOTAL TRANSFERS		**$0**	**$0**	**$0**	**$0**	**$8,500,000**	**0.0**
100.6110.0000	OP CONTINGENCY/ ASSIGNED	$0	$0	$0	$1,000,000	$2,583,377	0.0
100.7000.0000	UNAPPROPRIATED END BAL	$10,090,542	$11,973,234	$21,194,031	$9,037,435	$10,255,877	0.0
TOTAL EXPENDITURES		**$230,284,401**	**$235,437,847**	**$240,175,932**	**$250,935,863**	**$266,520,422**	**1,740.1**

GENERAL FUND THREE YEAR FORECAST

		2022-23 Proposed	2023-24[3] Forecasted	2024-25 Forecasted	2025-26[4] Forecasted
Revenue					
1000	Local Revenue	$90,783,689	$93,507,200	$96,312,415	$99,201,788
2000	Intermediate Revenue	$4,452,707	$4,586,288	$4,723,877	$4,865,593
3000	State Revenue	$150,089,995	$154,592,695	$159,230,476	$164,007,390
5000	Other Revenue	$21,194,031	$13,722,240	$13,871,820	$14,025,887
	Total Revenue	**$266,520,422**	**$266,408,423**	**$274,138,588**	**$282,100,658**
Expenditures					
100	Salaries	$136,225,114	$140,311,867	$144,521,223	$148,856,860
200	Associated Payroll Costs	$73,440,829	$75,644,054	$77,913,376	$80,250,777
300	Purchased Services	$24,893,206	$25,640,002	$26,409,202	$27,201,478
400	Supplies & Materials	$8,791,983	$9,055,742	$9,327,415	$9,607,237
500	Capital Equipment	$0	$0	$0	$0
600	Other Expenditures	$1,830,036	$1,884,937	$1,941,485	$1,999,730
700	Transfers	$8,500,000	$0	$0	$0
800	Reserves	$12,839,254	$13,871,821	$14,025,887	$14,184,576
	Total Expenditures	**$266,520,422**	**$266,408,423**	**$274,138,588**	**$282,100,658**

[3] Assumes that the 2023-25 biennial funding for the State School Fund is a minimum of $10.14 billion, the requirement for Actual Service Level budget based on historical expenditure trends without any reductions.
[4] Assumes that the 2025-27 biennial funding for the State School Fund is a minimum of $10.65 billion, the requirement for Actual Service Level budget based on historical expenditure trends without any reductions.

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.

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.

1270 Educationally Disadvantaged
Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their ability to learn.

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.

1300 Continuing Ed Programs
Learning experiences designed to develop knowledge and skill to meet immediate and long-range educational objectives of adults.

1400 Summer School Programs
Summer school for students includes staff and material operating costs.

1420 Middle/Junior High School Summer School
Summer school for middle/junior high school students includes staff and material operating costs.

1430 High School Summer School
Summer school for high school 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.

2113 Social Work Services
Activities to investigate and diagnose student problems, casework, group work for students and parents, and interpretation of student problems for other staff members. This includes staff and services.

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.

2300 Support Services – General Administration
Activities concerned with establishing and administering policy in connection with operating the District.

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.

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.

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.

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.

2690 Other Support Services – Central Office
Central Services not classified above.

2700 Supplemental Retirement Program
Costs associated with a supplemental retirement program provided to both current and prior employees by the District.

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.

3390 Other Community Services
Services provided for the community, such as parental involvement and college scholarship expenditures.

4110 Service Area Direction
Activities pertaining to directing and managing facilities acquisition and construction services.

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

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: one for general response efforts (ESSER I), and the second to support comprehensive distance learning (GEER/CDL), for a total of $2.9 million. The Consolidated Appropriations Act / Coronavirus Response and Relief Supplemental Appropriations Act (CAA/CRRSAA, 12/27/20) is a spending and COVID-relief package, bringing $11.1 million to HSD in the 2021-23 biennium. Although the administrative rules have not been clearly identified for districts, The American Rescue Plan Act of 2021 is estimated to yield $1.2 billion to Oregon's K-12 schools and expires September 30, 2024.

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,
- 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.

Nutrition Services operates federally, state and locally funded meal programs that provide breakfast, lunch, various after-school snacks, and summer feeding programs; several in cooperation with Hillsboro Parks and Recreation and area organizations. During the regular school year, Nutrition Services provides meals to five high schools, four middle schools, twenty-five elementary schools, one K-8 school, and five Head Start programs. During summer recess, multiple meal serving sites and summer learning programs serve free meals in areas of need within our community.

Outside of worldwide pandemics, the Nutrition Services department is self-supporting. Nutrition Services pays wages and benefits for approximately 120 employees. This includes school-based, warehouse, office, and District maintenance staff. Salary and benefits historically represent approximately 50.0 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, approximately 5.0 percent of expenditures.

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.

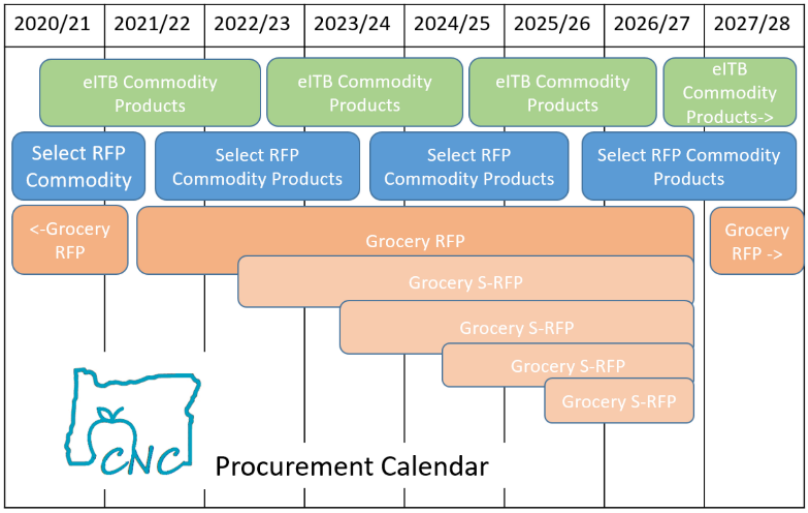
Liberty High School's kitchen staff provide catering services and a bakery function that supports all schools within our District.

Beginning in the 2020-21 school year the State of Oregon has 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 expansion of use, are new provisions intended to decrease food instability in households throughout Oregon. During the 2019-20 school year, HSD's percentage of free-and-reduced-price-eligible students totaled 46 percent or 9,043 students. Due to the pandemic, current data is not reliable and indicates a percentage of only 38.0 percent. Federal actions have allowed all students to continue receiving meals at no cost during the 2021-22 school year.

While total meals served thus far in 2021-22 are up 6.6 percent, we can see an average of 60.0 percent increase in lunches (unique student participation) participating versus last school year participation to-date.

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 75 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, the next three (3) years.



SPECIAL REVENUE FUND REVENUES

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED
2XX.0000.1130*	CONSTRUCTION EXCISE TAX	$1,940,482	$2,557,115	$2,647,792	$2,550,115	$1,250,000
2XX.0000.1612	LUNCH SALES	$1,684,809	$1,218,057	($23,845)	$1,700,000	$1,500,000
2XX.0000.1620	NONREIMB PROGRAM SALES	$97,669	$73,977	$0	$100,000	$100,000
2XX.0000.1630	SPECIAL FUNCTIONS	$264,170	$189,117	$3,698	$300,000	$50,000
2XX.0000.1700	XTRACURRICULAR ACTIVITIES	$239,459	$340,128	$25,356	$350,000	$350,000
2XX.0000.1705	FUNDRAISER SALES	$0	$313	$132	$0	$0
2XX.0000.1744	STUDENT PARTICIPATION FEE	$3,389,610	$2,518,190	$743,196	$2,000,000	$2,150,000
2XX.0000.1745	STUDENT FEES - OTHER	$3,595	$14,410	$0	$0	$0
2XX.0000.1750	VENDING MACHINE	$19,850	$44,443	$608	$130,000	$200,000
2XX.0000.1800	COMMUNITY SERVICES ACTIVITIES	$61,504	$71,745	$0	$0	$0
2XX.0000.1910	BUILDING RENTAL/USAGE	$65,195	$60,000	$60,000	$200,000	$200,000
2XX.0000.1920	DONATION FROM PRIV SOURCE	$921,097	$1,264,365	$575,581	$1,290,000	$950,000
2XX.0000.1940	SERVICES/OTHER AGENCIES	$0	$0	$0	$0	$0
2XX.0000.1960	RECOVERY PRIOR YEAR	$34,902	$135,990	$22,172	$100,500	$100,000
2XX.0000.1970	REBATES	$0	$0	$0	$0	$0
2XX.0000.1971	ENERGY INCENTIVES	$0	$11,782	$0	$12,000	$15,000
2XX.0000.1990	MISCELLANEOUS REVENUE	$470,174	$726,932	$610,686	$801,768	$686,000
LOCAL REVENUE		**$9,192,516**	**$9,226,564**	**$4,665,376**	**$9,534,383**	**$7,551,000**
2XX.0000.2200	RESTRICTED REVENUE	$1,100,346	$1,088,276	$910,671	$1,000,000	$1,000,000
2XX.0000.2212	PUBLIC PURPOSE CHARGE REV	$431,297	$396,947	$435,041	$400,000	$450,000
INTERMEDIATE SOURCES		**$1,531,643**	**$1,485,223**	**$1,345,712**	**$1,400,000**	**$1,450,000**
2XX.0000.3102	SCHOOL SUPPT/LUNCH MATCH	$82,049	$81,221	$81,221	$85,000	$85,000
2XX.0000.3120	REDUCED BRKFST/LNCH	$77,308	$11,776	$0	$20,000	$85,000
2XX.0000.3122	OR FREE EXPAND ELIG BKFST	$0	$0	$0	$65,000	$85,000
2XX.0000.3123	OR FREE EXPAND ELIG LUNCH	$0	$43,369	$0	$85,000	$175,000
2XX.0000.3124	OR CEP SUPPLEMENT BKFST	$0	$0	$0	$50,000	$50,000
2XX.0000.3125	ORE CEP SUPPLEMENT LUNCH	$0	$0	$0	$1,450,000	$1,250,000
2XX.0000.3199	OTHER UNRESTRICTED GRANTS	$0	$12,819	$35,338	$0	$45,000
2XX.0000.3200	RESTRICTED GRANTS IN AID	$931,613	$685,853	$1,834,983	$350,000	$6,700,000
2XX.0000.3222	SSF TRANSPORTATION EQUIP	$1,620,000	$1,464,000	$2,508,933	$1,450,000	$1,500,000
2XX.0000.3299	OTHER RESTRICTED GRANTS	$3,616,813	$3,682,967	$10,945,815	$17,282,967	$21,580,000
STATE SOURCES		**$6,327,783**	**$5,982,005**	**$15,406,290**	**$20,837,967**	**$31,555,000**
2XX.0000.4100	UNRESTR DIR FROM FED GOVT	$29,356	$12,834	$36,327	$15,000	$35,000
2XX.0000.4202	MEDICAID REIMBURSEMENT	$0	$26,005	$0	$100,000	$200,000
2XX.0000.4500	RESTR FROM FED THRU STATE	$948,763	$818,280	$866,045	$18,600,000	$11,500,000
2XX.0000.4501	TITLE I REVENUES	$5,599,242	$4,656,790	$2,969,867	$5,250,000	$5,820,000
2XX.0000.4505	SCHOOL NUTRITION REVENUE	$5,506,994	$5,241,994	$6,816,451	$6,685,000	$6,200,000

*Changed from object code 1200 to 1130 for Construction Excise Tax Revenue to align with the Program Budgeting and Accounting Manual.

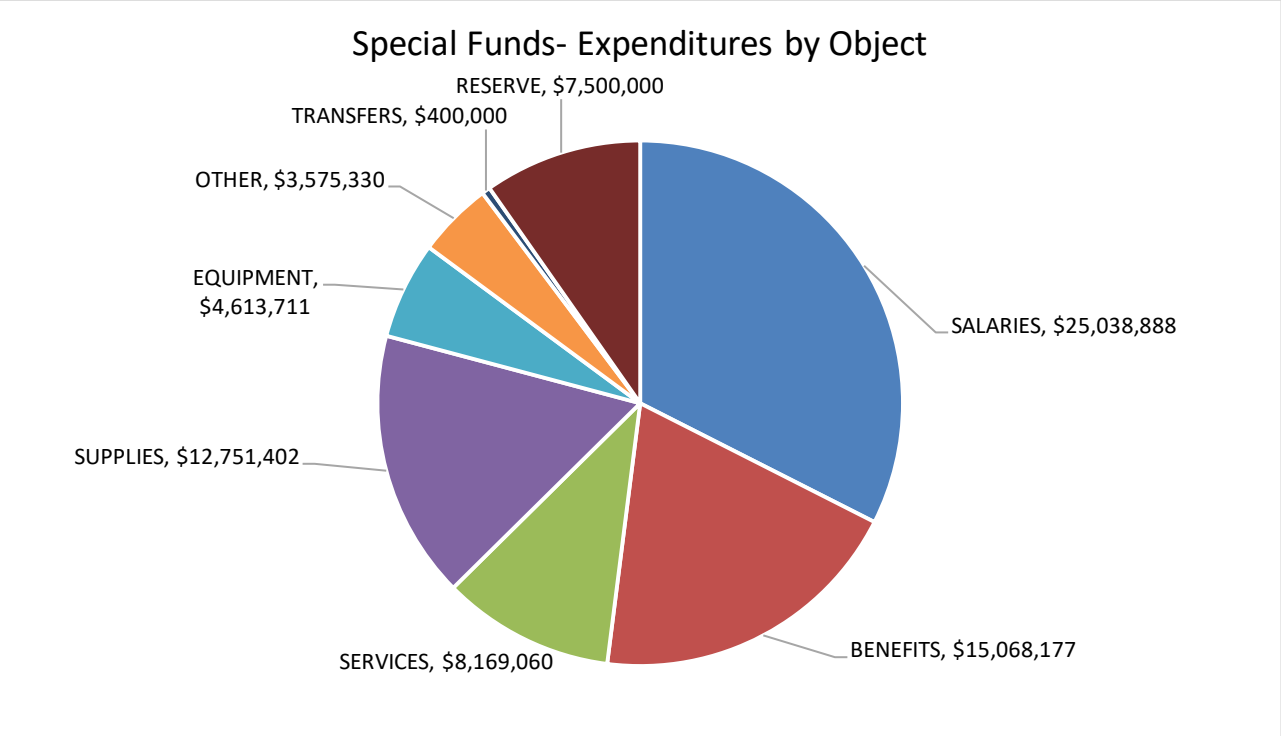
ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED
2XX.0000.4506	PERKINS VOC ED REVENUE	$151,028	$109,019	$156,401	$110,000	$210,000
2XX.0000.4508	IDEA (PL 101-476)	$2,908,691	$2,395,098	$2,427,525	$2,600,000	$3,205,000
2XX.0000.4509	TITLE ID REVENUES	$17,793	$30,732	$1,785,740	$30,732	$650,000
2XX.0000.4512	TITLE II REVENUE	$575,121	$383,534	$601,216	$450,000	$307,000
2XX.0000.4580	HOMELESS GRANT	$59,384	$49,828	$60,664	$50,000	$70,000
2XX.0000.4700	GRANTS FROM FED THRU OTHR	$864,466	$352,483	$3,399,768	$350,000	$494,300
2XX.0000.4705	DEPENDT CARE BLOCK GRANT	$37,889	$49,754	$0	$50,000	$64,268
2XX.0000.4910	USDA COMMODITIES	$608,456	$562,010	$641,416	$685,000	$685,000
FEDERAL SOURCES		**$17,307,183**	**$14,688,361**	**$19,761,420**	**$34,975,732**	**$29,440,568**
2XX.0000.5100	LONG-TERM DEBT	$1,084,810	$1,200,388	$1,237,085	$1,500,000	$1,500,000
2XX.0000.5200	INTERFUND TRANSFERS	$0	$0	$0	$400,000	$400,000
2XX.0000.5300	COMPENSATION/LOSS ASSETS	$15,449	$10,312	$0	$15,000	$15,000
OTHER SOURCES		**$1,100,259**	**$1,210,700**	**$1,237,085**	**$1,915,000**	**$1,915,000**
2XX.0000.5400	**BEGINNING FUND BALANCE**	**$7,932,428**	**$7,098,095**	**$9,467,040**	**$4,000,000**	**$5,205,000**
TOTAL RESOURCES		**$43,391,812**	**$39,690,948**	**$51,882,923**	**$72,663,082**	**$77,116,568**

SPECIAL REVENUE FUND EXPENDITURES BY OBJECT

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED
2XX.0000.0111	REG LICENSED SALARIES	$4,190,794	$3,407,443	$5,638,751	$12,792,903	$10,672,796
2XX.0000.0112	REG CLASSIFIED SALARIES	$5,120,133	$4,727,002	$5,641,011	$7,349,838	$10,677,073
2XX.0000.0113	REG ADMIN SALARIES	$1,013,915	$1,062,593	$958,271	$1,859,172	$1,813,776
2XX.0000.0114	REG SUPERVISORY SALARIES	$300,021	$192,440	$292,016	$402,560	$552,716
2XX.0000.0121	SUBSTITUTES-LICENSED	$7,659	$2,839	$847	$5,933	$1,603
2XX.0000.0122	SUBSTITUTES-CLASSIFIED	$52,782	$41,962	$3,783	$94,501	$7,160
2XX.0000.0123	CERTIFIED TEMPORARY WAGE	$149,860	$130,085	$140,745	$151,680	$266,396
2XX.0000.0124	TEMPORARY-CLASSIFIED	$175,872	$134,061	$139,746	$175,189	$264,505
2XX.0000.0131	EXTENDED CONTRACT	$578,435	$321,574	$348,736	$638,273	$660,073
2XX.0000.0134	ADVISOR PAY	$8,000	$9,775	$5,363	$13,047	$10,151
2XX.0000.0136	ATHLETIC/ACTIVITY PAY	$0	$10,071	$0	$15,756	$0
2XX.0000.0138	EXTRA DUTY STIPEND	$6,900	$7,073	$7,268	$8,173	$13,757
2XX.0000.0139	OVERTIME WAGES	$31,555	$25,659	$10,977	$40,533	$20,777
2XX.0000.0140	OTHER TIME	$60,671	$90,755	$38,651	$739,821	$73,157
2XX.0000.0144	STUDENT WAGES	$33,720	$23,456	$2,614	$26,590	$4,948
TOTAL SALARIES		**$11,730,317**	**$10,186,788**	**$13,228,779**	**$24,313,969**	**$25,038,888**
2XX.0000.0211	PERS EMPLOYER CONTRIBUTN	$648,508	$716,382	$801,945	$1,111,217	$1,517,888
2XX.0000.0213	PERS BOND 2005	$739,660	$660,627	$878,505	$1,490,078	$1,662,798
2XX.0000.0214	PERS BOND 2015	$216,854	$190,525	$253,313	$428,691	$479,460
2XX.0000.0216	PERS EMPLOYER-TIER III	$874,415	$1,093,882	$1,572,579	$2,692,091	$2,976,513
2XX.0000.0218	PERS PRIOR YEAR RECVRY REFUND	$6,013	$0	$0	$0	$0
2XX.0000.0220	SOCIAL SECURITY ADMIN	$882,138	$769,231	$1,025,046	$1,741,675	$1,940,165
2XX.0000.0231	WORKERS' COMPENSATION	$96,095	$85,334	$90,142	$164,644	$170,617
2XX.0000.0232	UNEMPLOYMENT COMPENSATION	$11,518	$10,032	$13,271	$23,063	$25,119
2XX.0000.0241	DISABILITY INSURANCE	$40,937	$38,644	$47,725	$92,666	$90,332
2XX.0000.0242	MEDICAL INSURANCE	$2,233,683	$1,945,896	$2,425,110	$4,161,342	$4,590,148
2XX.0000.0243	LIFE INSURANCE	$11,879	$10,326	$12,774	$22,710	$24,178
2XX.0000.0244	EMPLOYEE ASSISTANCE	$2,328	$2,108	$2,599	$5,125	$4,919
2XX.0000.0245	TRAVEL ALLOWANCE	$5,700	$6,900	$5,700	$13,707	$10,789
2XX.0000.0246	DENTAL INSURANCE	$282,757	$270,773	$312,727	$558,379	$591,917
2XX.0000.0248	VISION INSURANCE	$65,847	$64,114	$73,487	$126,009	$139,093
2XX.0000.0249	TUITION REIMBURSEMENT	$6,000	$135	$0	$271	$0
2XX.0000.0251	ADMIN FLEX BENEFIT	$111,625	$120,000	$131,250	$221,435	$248,425
2XX.0000.0253	TAXABLE FRINGE BNFT - CHILDCARE	$0	$0	$301,085	$0	$569,881
2XX.0000.0254	COMMUNICATIONS STIPEND	$12,335	$10,713	$13,702	$13,453	$25,935
TOTAL BENEFITS		**$6,248,292**	**$5,995,622**	**$7,960,960**	**$12,866,556**	**$15,068,177**
2XX.0000.0310	INST, PROF & TECH SERVICE	$304,394	$354,132	$168,653	$432,181	$319,219
2XX.0000.0311	INSTRUCTION SERVICES	$215,876	$394,945	$734,019	$3,871,098	$1,389,321
2XX.0000.0312	INSTR PROG IMPROVEMENT	$80,848	$101,999	$105,178	$168,211	$199,077

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED
2XX.0000.0313	STUDENT SERVICES	$11,065	$17,325	$296,680	$28,175	$561,544
2XX.0000.0318	PROF IMPROVE/NON-INSTRUCT	$9,143	$7,613	$3,940	$13,427	$7,458
2XX.0000.0319	OTHER PROF & TECH INSTRNL	$120,129	$135,323	$177,063	$669,615	$335,138
2XX.0000.0322	REPAIR & MAINTENANCE	$1,065,057	$30,874	$36,466	$232,032	$69,021
2XX.0000.0323	LAUNDRY & DRY CLEANING	$40,500	$13,089	$43,386	$58,380	$82,119
2XX.0000.0324	RENTAL EXPENSE	$4,139	$4,121	$11,773	$12,774	$22,283
2XX.0000.0325	ELECTRICITY	$14,111	$3,099	$12,838	$18,682	$24,299
2XX.0000.0330	STUDENT TRANSPORTATION	$33,775	$74,690	$18,092	$113,501	$34,244
2XX.0000.0331	REIMBURSABLE STUDENT TRAN	$95,504	$20,627	$433	$147,881	$820
2XX.0000.0332	NONREIMB STUDENT TRANSPT	$110	$0	$0	$0	$0
2XX.0000.0340	TRAVEL	$640,395	$354,429	$178,446	$723,107	$337,755
2XX.0000.0343	STUDENT OUT OF DIST TRANS	$35,263	$6,764	$670	$15,542	$1,268
2XX.0000.0351	TELEPHONE	$356	$480	$339,534	$468	$642,656
2XX.0000.0353	POSTAGE	$8,603	$7,346	$13,828	$18,564	$26,173
2XX.0000.0354	ADVERTISING	$796	$1,978	$720	$3,610	$1,363
2XX.0000.0355	PRINTING & BINDING	$26,450	$21,049	$27,997	$46,478	$52,992
2XX.0000.0360	CHARTER SCHOOL PAYMENTS	$0	$3,915	$61,699	$104,538	$116,781
2XX.0000.0374	OTHER TUITION PAYMENTS	$15,615	$25,310	$14,389	$62,413	$27,235
2XX.0000.0382	LEGAL SERVICES	$40,039	$40,205	$388,923	$845,038	$736,137
2XX.0000.0390	OTHER GEN PROF & TECH SRV	$175,845	$120,976	$1,365,464	$320,574	$2,584,494
2XX.0000.0391	SUBSTITUTES- LICENSED	$301,225	$209,446	$127,544	$1,923,772	$241,410
2XX.0000.0395	COMMUNITY PROGRAMS	$0	$2,090	$0	$3,802	$0
2XX.0000.0399	SUBSTITUTES- CLASSIFIED	$97,580	$103,892	$188,219	$2,638,496	$356,253
TOTAL SERVICES		**$3,336,818**	**$2,055,717**	**$4,315,954**	**$12,472,359**	**$8,169,060**
2XX.0000.0410	SUPPLIES & MATERIALS	$4,551,199	$3,025,620	$1,922,589	$3,248,382	$3,638,997
2XX.0000.0413	FOOD SUPPLIES	$0	$0	$0	$0	$0
2XX.0000.0414	PAPER SUPPLIES	$144	$0	$0	$0	$0
2XX.0000.0415	USDA COMMODITIES	$608,465	$562,010	$641,416	$717,493	$1,214,046
2XX.0000.0418	GASOLINE & OIL	$10,223	$6,938	$7,246	$17,689	$13,715
2XX.0000.0419	TIRES	$949	$0	$0	$2,919	$0
2XX.0000.0420	TEXTBOOKS	$82,843	$23,054	$23,646	$26,181	$44,756
2XX.0000.0430	LIBRARY BOOKS	$11,255	$19,154	$12,956	$123,150	$24,523
2XX.0000.0440	PERIODICAL SUBSCRIPTIONS	$13,984	$7,339	$8,703	$17,186	$16,473
2XX.0000.0450	FOOD	$2,853,145	$2,521,088	$1,767,968	$4,712,177	$3,346,337
2XX.0000.0460	NON-CONSUMABLE ITEMS	$166,228	$147,440	$558,565	$307,861	$1,057,229
2XX.0000.0461	<$5000 EQUIPMENT	$269,921	$136,914	$103,251	$203,084	$195,429
2XX.0000.0470	COMPUTER SOFTWARE	$254,549	$203,680	$1,433,145	$345,401	$2,712,598
2XX.0000.0480	COMPUTER HARDWARE	$293,853	$170,049	$124,451	$365,861	$235,556
2XX.0000.0481	<$5000 COMPUTER HARDWARE	$96,566	$35,365	$133,003	$69,358	$251,743
TOTAL SUPPLIES		**$9,213,324**	**$6,858,651**	**$6,736,939**	**$10,156,742**	**$12,751,402**

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED
2XX.0000.0510	LAND ACQUISITION	$21,991	$0	$0	$0	$0
2XX.0000.0520	BUILDINGS ACQUISITION	$188,973	$0	$287,970	$0	$545,058
2XX.0000.0530	IMPROV OTHER THAN BLDGS	$832,682	$382,533	$0	$523,664	$0
2XX.0000.0540	CAPITAL EQUIPMENT	$1,275,364	$122,195	$219,427	$1,018,811	$415,322
2XX.0000.0542	REPLACEMENT EQUIPMENT	$166,555	$4,591	$15,769	$204,331	$29,847
2XX.0000.0550	CAPITAL TECHNOLOGY	$53,996	$25,828	$17,202	$30,545	$32,559
2XX.0000.0564	BUS & CPTL BUS IMPRVMENT	$0	$1,595,872	$1,897,191	$0	$3,590,925
TOTAL EQUIPMENT		**$2,539,561**	**$2,131,019**	**$2,437,559**	**$1,777,351**	**$4,613,711**
2XX.0000.0610	PRINCIPAL	$2,328,163	$2,263,477	$1,709,036	$2,000,000	$1,750,000
2XX.0000.0621	INTEREST	$190,606	$106,248	$71,191	$90,813	$95,000
2XX.0000.0622	INTEREST-TRANSPORTATION	$0	$30,010	$60,485	$16,586	$25,000
2XX.0000.0640	DUES & FEES	$165,654	$88,963	$77,835	$139,516	$147,323
2XX.0000.0651	LIABILITY INSURANCE	$135,724	$46,212	$0	$29,190	$0
2XX.0000.0690	GRANT INDIRECT CHARGES	$405,258	$461,201	$823,141	$900,000	$1,558,007
TOTAL OTHER		**$3,225,405**	**$2,996,111**	**$2,741,688**	**$3,176,105**	**$3,575,330**
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**	**$5,000,000**
2XX.0000.0820	RESERVED FOR NEXT YEAR	**$7,098,095**	**$9,467,040**	**$14,461,044**	**$2,500,000**	**$2,500,000**
TOTAL EXPENDITURES		**$43,391,812**	**$39,690,948**	**$51,882,923**	**$72,663,082**	**$77,116,568**



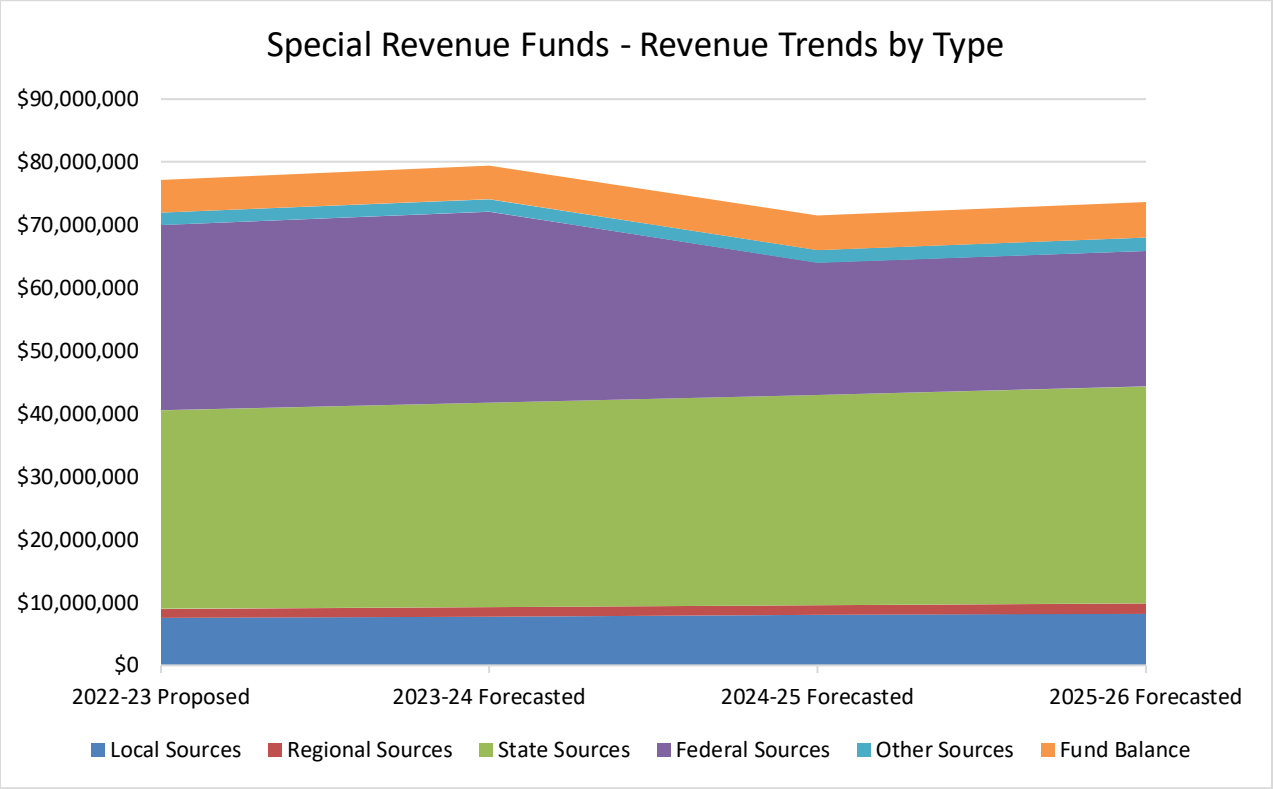
SPECIAL REVENUE FUND EXPENDITURES BY FUNCTION

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED
2XX.1111.0000	PRIMARY PROGRAMS K-3	$486,179	$565,627	$1,375,235	$6,609,922	$2,602,988
2XX.1113.0000	ELEMENTRY EXTRACURRICULAR	$44,723	$44,668	$210,564	$543,350	$398,547
2XX.1121.0000	MIDDLE SCHOOL PROGRAMS	$324,868	$675,381	$753,752	$5,698,469	$1,426,671
2XX.1122.0000	MIDDLE SCH EXTRACURRICULR	$144,771	$27,257	$100	$245,719	$189
2XX.1131.0000	HIGH SCHOOL PROGRAMS	$2,104,362	$1,409,307	$1,704,918	$5,591,390	$3,226,999
2XX.1132.0000	HIGH SCH EXTRACURRICULAR	$3,547,576	$2,537,272	$1,008,377	$59,700	$1,908,615
2XX.1133.0000	HIGH SCH SATURDAY SCHOOL	$2,503	$850	$0	$2,257	$0
2XX.1140.0000	PRE-KINDERGARTEN PROGRAMS	$19,136	$45,586	$49,467	$6,609	$93,629
2XX.1210.0000	TALENTED & GIFTED PROGRAMS	$0	$650	$0	$1,986	$0
2XX.1221.0000	LEARNING CNTRS-STRUCTURED	$1,111,006	$1,069,057	$1,291,562	$1,308,072	$2,444,615
2XX.1223.0000	COMMUNITY TRANSITION SRVC	$399,791	$146,127	$183,626	$212,330	$347,560
2XX.1224.0000	LIFE SKILL WITH NURSING	169	$0	$255,550	$0	$483,695
2XX.1225.0000	OUT OF DISTRICT PROGRAMS	$0	$0	$301,424	$0	$570,523
2XX.1227.0000	EXTENDED SCHOOL YR PROGRM	$0	$6,789	$2,509	$1,513,976	$4,749
2XX.1250.0000	LESS RESTR PROG-DISABLED	$341,618	$399	$0	$0	$0
2XX.1272.0000	TITLE I	$3,210,625	$2,347,418	$2,386,825	$2,829,737	$4,517,684
2XX.1280.0000	ALTERNATIVE EDUCATION	$415,393	$299,765	$324,502	$531,318	$614,204
2XX.1288.0000	CHARTER SCHOOLS	$0	$1,499	$61,699	$0	$116,781
2XX.1289.0000	OPTIONS PROGRAMS	$777,409	$735,509	$1,651,892	$1,402,997	$3,126,633
2XX.1290.0000	DESIGNATED PROGRAMS	$0	$443	$0	$0	$0
2XX.1291.0000	ENGLISH 2ND LANG PROGRAMS	$13,738	$14,650	$162,730	$22,386	$308,009
2XX.1292.0000	TEEN PARENT PROGRAMS	$37,778	$49,754	$0	$58,380	$0
2XX.1293.0000	MIGRANT EDUCATION	$1,211,771	$1,352,321	$1,125,347	$1,596,008	$2,130,010
2XX.1295.0000	INDIAN EDUCATION PROGRAM	$31,242	$14,396	$37,547	$32,288	$71,067
2XX.1400.0000	SUMMER SCHOOL PROGRAMS	$35,866	$3,637	$344,352	$11,112	$651,775
TOTAL INSTRUCTION		**$14,260,524**	**$11,348,362**	**$13,231,978**	**$28,278,006**	**$25,044,943**
2XX.2110.0000	ATTENDENCE & SOCIAL WORK SRVCS	$0	$0	$294,407	$0	$557,242
2XX.2113.0000	SOCIAL WORK SERVICES	$281,935	$0	$0	$0	$0
2XX.2115.0000	STUDENT SAFETY	$44,912	($4,942)	$32,781	$62,162	$62,047
2XX.2116.0000	BEHAVIORAL SUPPORT SRVCS	$0	$0	$856,952	$0	$1,622,004
2XX.2117.0000	ID & RCRTMNT OF MIGRANT	$222,316	$117,175	$115,570	$151,795	$218,746
2XX.2118.0000	LIMITED STUDENT SUPPORT	$0	$0	$31,694	$747,569	$59,989
2XX.2119.0000	OTHER ATTEN & SOCIAL SVCS	$428,845	$159,770	$133,445	$222,278	$252,579
2XX.2120.0000	GUIDANCE SERVICES	$0	$0	$0	$771,987	$0
2XX.2122.0000	COUNSELING SERVICES	$1,110,677	$1,302,991	$2,139,810	$2,393,633	$4,050,144
2XX.2130.0000	HEALTH SERVICES	$33,886	$49,023	$38,900	$773,291	$73,628
2XX.2132.0000	MEDICAL SERVICES	$0	$5,053	$18,890	$0	$35,754
2XX.2134.0000	NURSE SERVICES	$227,889	$0	$10,937	$1,197,550	$20,701
2XX.2139.0000	OTHER HEALTH SERVICES	$0	$0	$0	$2,169,149	$0

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED
2XX.2140.0000	PSYCHOLOGICAL SERVICES	$118,782	$122,165	$1,192,877	$930,504	$2,257,829
2XX.2150.0000	SPEECH & AUDIO SERVICES	$37,967	$39,360	$43,646	$50,821	$82,611
2XX.2160.0000	STUDENT TREATMENT SERVICE	$372,112	$389,077	$419,427	$502,482	$793,874
2XX.2190.0000	STUDENT SERVICES DIRECTOR	$704,968	$722,499	$797,728	$1,023,991	$1,509,907
2XX.2210.0000	IMPROVEMENT OF INSTRUCTION	$259,275	$412,571	$371,828	$1,622,438	$703,781
2XX.2219.0000	OTHER IMPR OF INSTRUCTION	$22,905	$17,494	$5,313	$38,531	$10,056
2XX.2220.0000	MEDIA SERVICES	$0	$0	$513,083	$0	$971,142
2XX.2222.0000	LIBRARY/MEDIA CENTER	$12,435	$19,967	$50,700	$208,449	$95,963
2XX.2230.0000	ASSESSMENT & TESTING	$8,771	$8,118	$0	$14,791	$0
2XX.2240.0000	HEALTH SERVICES	$1,477,594	$922,388	$1,060,182	$1,351,880	$2,006,669
2XX.2300.0000	SUPPORT SVCS-GEN ADMIN	$0	$0	$0	$900,000	$0
2XX.2410.0000	OFFICE OF THE PRINCIPAL	$120,333	$81,507	$51,904	$246,890	$98,242
2XX.2490.0000	OTHER SUP-SCH ADMINISTRATION	$101,631	$107,011	$192,507	$367,965	$364,369
2XX.2510.0000	DIR OF BUSINESS SUPPORT SRV	$84,513	$33,615	$0	$157,821	$0
2XX.2520.0000	FISCAL SERVICES	$149,450	$0	$0	$612,993	$0
2XX.2528.0000	RISK MANAGEMENT SERVICES	$0	$46,212	$0	$0	$0
2XX.2540.0000	FACILITIES MAINTENANCE	$2,283,945	$639,576	$294,981	$819,457	$558,328
2XX.2542.0000	ENERGY RETROFIT	$0	$75,776	$0	$56,880	$0
2XX.2550.0000	STUDENT TRANSPORTATION	$1,235,730	$1,628,986	$1,897,191	$1,790,907	$3,590,925
2XX.2570.0000	INTERNAL SERVICES	$0	$0	$199,564	$0	$377,727
2XX.2574.0000	PRINTING SERVICES	$3,278	$6,664	$0	$0	$0
2XX.2610.0000	DIRECTOR/CENTRAL SUPPORT	$680,180	$766,113	$575,624	$1,195,012	$1,089,517
2XX.2630.0000	COMMUNITY RELATIONS	$34,765	$0	$9,438	$0	$17,864
2XX.2640.0000	RECRUITMENT AND PLACEMENT	$6,000	$9,503	$2,066	$142,811	$3,910
2XX.2645.0000	EMPLOYEE HEALTH SERIVES	$0	$327	$600	$0	$1,136
2XX.2660.0000	TECHNOLOGY SERVICES	$28,394	$67,895	$730,667	$2,228	$1,382,976
2XX.2690.0000	OTHER SUPPORT SRVCS-CENTRAL	$0	$148,006	$212,663	$0	$402,520
TOTAL SUPPORT SERVICES		**$10,093,488**	**$7,893,900**	**$12,295,375**	**$20,526,265**	**$23,272,180**
2XX.3110.0000	SERVICE AREA DIRECTION	$969,172	$1,182,726	$1,347,265	$0	$2,550,048
2XX.3120.0000	FOOD PREP & DISP SERVICES	$7,827,531	$6,482,171	$5,984,714	$11,794,268	$11,327,620
2XX.3130.0000	FOOD PREP & DISP SERVICES	$28,455	$63,837	$51,099	$17,937	$96,718
2XX.3300.0000	COMMUNITY SERVICES	$130,896	$115,425	$134,883	$171,664	$255,301
2XX.3390.0000	OTHER COMMUNITY SERVICES	$464,956	$737,715	$1,083,409	$908,324	$2,050,632
2XX.3500.0000	CUSTODY & CARE OF CHILD SRVCS	$0	$0	$1,452,444	$0	$2,749,126
TOTAL COMMUNITY SERVICES		**$9,421,010**	**$8,581,874**	**$10,053,814**	**$12,892,193**	**$19,029,445**
2XX.5100.0000	DEBT SERVICE	$2,518,695	$2,399,772	$1,840,712	$3,066,618	$1,870,000
2XX.5200.0000	INTERFUND TRANSFERS	$0	$0	$0	$400,000	$400,000
TOTAL OTHER EXPENDITURES		**$2,518,695**	**$2,399,772**	**$1,840,712**	**$3,466,618**	**$2,270,000**
2XX.6100.0000	**PLANNED RESERVE**	**$0**	**$0**	**$0**	**$5,000,000**	**$5,000,000**
2XX.7000.0000	**RESERVED FOR NEXT YEAR**	**$7,098,095**	**$9,467,040**	**$14,461,044**	**$2,500,000**	**$2,500,000**
TOTAL EXPENDITURES		**$43,391,812**	**$39,690,948**	**$51,882,923**	**$72,663,082**	**$77,116,568**

SPECIAL REVENUE FUND THREE YEAR FORECAST

		2022-23 Proposed	2023-24 Forecasted	2024-25 Forecasted	2025-26 Forecasted
Revenue					
1000	Local Revenue	$7,551,000	$7,777,530	$8,010,856	$8,251,182
2000	Intermediate Revenue	$1,450,000	$1,493,500	$1,538,305	$1,584,454
3000	State Revenue	$31,555,000	$32,501,650	$33,476,699	$34,481,000
4000	Federal Revenue	$29,440,568	$30,323,785	$20,933,499	$21,561,504
5000	Other Revenue	$7,120,000	$7,333,600	$7,553,608	$7,780,216
	Total Revenue	**$77,116,568**	**$79,430,065**	**$71,512,967**	**$73,658,356**
Expenditures					
0100	Salaries	$25,038,888	$25,790,055	$23,219,462	$23,916,046
0200	Associated Payroll Costs	$15,068,177	$15,520,222	$13,973,263	$14,392,461
0300	Purchased Services	$8,169,060	$8,414,132	$7,575,463	$7,802,727
0400	Supplies & Materials	$12,751,402	$13,133,943	$11,824,833	$12,179,578
0500	Capital Equipment	$4,613,711	$4,752,123	$4,278,460	$4,406,814
0600	Other Expenditures	$3,575,330	$3,682,590	$3,315,532	$3,414,998
0700	Transfers	$400,000	$412,000	$370,934	$382,062
0800	Reserves	$7,500,000	$7,725,000	$6,955,020	$7,163,670
	Total Expenditures	**$77,116,568**	**$79,430,065**	**$71,512,967**	**$73,658,356**



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, 2022, is $431,340,000 in bonded capital project debt, and $87,865,000 for PERS Pension Obligation Bonds. The debt limit for Hillsboro School District is based on an assessed value of $17.5 billion. The debt ratio as of June 30, 2021, was 4.69 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 2021 is:

Real Market Value	$43,783,494,055
Debt Limit (7.95% of RMV)	$3,480,787,777
Debt Applicable to Limit	$450,705,000
Legal Debt Margin	$3,030,082,777
Debt as a Percentage of Debt Limit	12.95%

DEBT SERVICE FUND REVENUE

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED
300.0000.1111	CURRENT YEAR PROPERTY TAX	$33,135,235	$35,396,545	$38,457,542	$37,744,550	$39,894,969
300.0000.1112	PRIOR YEAR PROPERTY TAX	$1,035,638	$286,568	$282,196	$265,000	$250,000
300.0000.1114	PAYMENTS IN LIEU OF TAX	$6,623	$6,167	$6,368	$7,000	$7,000
300.0000.1190	PENALTIES & INTER ON TAX	$31,869	$34,466	$19,060	$32,000	$32,000
300.0000.1512	INTEREST ON LGIP	$283,562	$279,426	$103,965	$320,000	$100,000
300.0000.1990	MISCELLANEOUS REVENUE	$1,211	$57	$0	$0	$0
300.0000.2199	OTHER INTERMEDIATE SOURCES	$0	$0	$55,987	$0	$0
300.0000.5110	BOND PROCEEDS	$0	$0	$40,360,000	$0	$0
300.0000.5400	BEGINNING FUND BALANCE	$2,537,190	$2,400,290	$2,018,562	$500,000	$2,000,000
390.0000.1512	INTEREST ON LGIP	$0	$148,664	$453	$126,000	$500
390.0000.1970	SERVICES PROVIDE OTHER FUND	$11,383,708	$11,877,350	$12,307,736	$13,181,071	$13,793,695
TOTAL REVENUE		**$48,415,036**	**$50,429,533**	**$93,611,869**	**$52,175,621**	**$56,078,164**

DEBT SERVICE FUND EXPENDITURES BY OBJECT

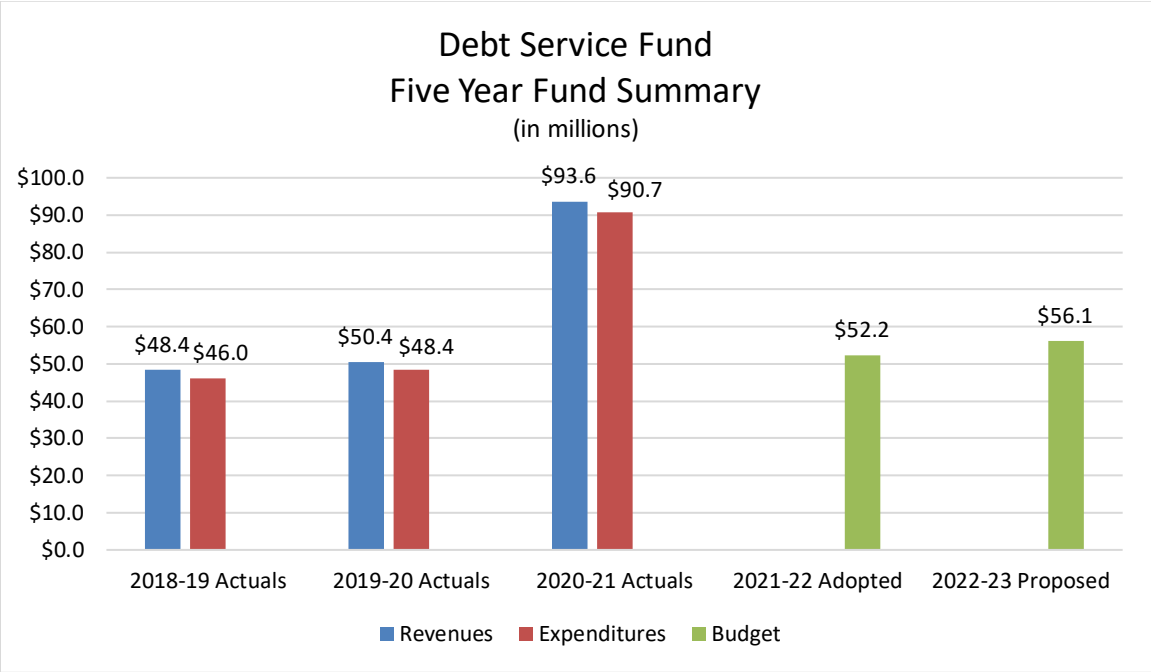
ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED
300.XXXX.0600	OTHER EXPENDITURES	$0	$0	$27,450	$0	$0
300.XXXX.0610	REDEMPTION OF PRINCIPAL	$11,430,000	$20,010,000	$55,938,984	$18,500,000	$21,610,000
300.XXXX.0621	INTEREST	$23,211,049	$16,377,125	$21,893,230	$19,244,550	$18,684,969
300.XXXX.0640	DUES AND FEES	$0	$0	$289,919	$1,000	$10,000
300.XXXX.0820	RESERVED FOR NEXT YEAR	$2,400,290	$2,018,562	$2,868,600	$1,249,000	$1,979,500
390.XXXX.0610	REDEMPTION OF PRINCIPAL	$6,075,000	$6,985,000	$7,855,000	$8,790,000	$9,795,000
390.XXXX.0620	INTEREST	$5,298,697	$3,587,799	$3,318,688	$4,391,071	$3,998,695
390.XXXX.0621	INTEREST	$0	$1,451,047	$1,419,998	$0	$0
TOTAL EXPENDITURES		**$48,415,036**	**$50,429,533**	**$93,611,869**	**$52,175,621**	**$56,078,164**

DEBT SERVICE FUND EXPENDITURES BY FUNCTION

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED
300.2520.XXXX	FISCAL SERVICES	$0	$0	$0	$1,000	$10,000
300.5110.XXXX	LONG TERM DEBT SERVICE	$34,641,049	$36,387,125	$78,149,583	$37,744,550	$40,294,969
300.7000.XXXX	UNAPPROPRIATED ENDING BALANCE	$2,400,290	$2,018,562	$2,868,600	$1,249,000	$1,979,500
390.5110.XXXX	LONG TERM DEBT SERVICE	$11,373,697	$12,023,846	$12,593,686	$13,181,071	$13,793,695
TOTAL EXPENDITURES		**$48,415,036**	**$50,429,533**	**$93,611,869**	**$52,175,621**	**$56,078,164**

DEBT SERVICE FUND THREE YEAR FORECAST

		2022-23 Proposed	2023-24 Forecasted	2024-25 Forecasted	2025-26 Forecasted
Revenue					
1000	Local Revenue	$54,078,164	$55,269,862	$57,985,561	$60,810,661
2000	Intermediate Revenue	$0	$0	$0	$0
3000	State Revenue	$0	$0	$0	$0
4000	Federal Revenue	$0	$0	$0	$0
5000	Other Revenue	$2,000,000	$1,979,500	$1,000,000	$500,000
	Total Revenue	**$56,078,164**	**$57,249,362**	**$58,985,561**	**$61,310,661**
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	$54,098,664	$56,249,362	$58,485,561	$60,810,661
0700	Transfers	$0	$0	$0	$0
0800	Reserves	$1,979,500	$1,000,000	$500,000	$500,000
	Total Expenditures	**$56,078,164**	**$57,249,362**	**$58,985,561**	**$61,310,661**



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

Installing seismic upgrades at Peter Boscow building

- 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 media center at HilHi

- 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

Aerial view of new Atfalati Ridge Elementary School campus

- 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

New sustainable agriculture/design CTE building at Liberty HS

- 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

Budget Year Project Timeline

The grid below illustrates the timeline for projects in the current budget year. For current information on bond projects, please visit the Hillsboro School District Bond web site at hillsboro-bond.org.

Hillsboro School District Bond
BUILDING FOR OUR FUTURE
hillsboro-bond.org

2022

Admin Center: data center renovation, entry vestibule
Atfalati Ridge: protective netting (turf field)
Facilities: security upgrades
Free Orchards: security upgrades, entry vestibule
Groner: window replacements
Hare Field: water pipe replacement
Hilhi: exterior painting
Imlay: entry vestibule
Ladd Acres: blacktop replacement
Liberty: solar array
Lincoln Street: security upgrades, entry vestibule
Miller East: fencing
Mooberry: lobby terminal unit
North Plains: replacement of windows and HVAC unit
Orenco: fencing, security upgrades, entry vestibule
Patterson: security upgrades, entry vestibule
Quatama: security upgrades
Rosedale: entry vestibule
South Hillsboro area: new elementary school #29 (phase 2: building construction, spring 2022-fall 2023)
South Meadows: upgrade electrical service/generator, hallway colors
Tobias: bus dropoff improvements
Transportation (Walnut Street): roofing, HVAC/DDC, upgrade electrical service/generator
West Union: window replacements
Witch Hazel: entry vestibule, roofing
All Buildings: window security film

2023

South Hillsboro area: finish new elementary school #29

Finalize closeout of all bond projects

Acronyms used:
CTE = Career-Technical Education
DAS = Distributed Antenna System
FFE = Furniture, Fixtures, Equipment

CAPITAL CONSTRUCTION FUND RESOURCES

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED
4XX.0000.151X	INTEREST ON INVESTMENTS	$5,484,598	$4,339,592	$2,358,352	$250,000	$50,000
4XX.0000.153X	UNREALIZED GAIN OR LOSS ON INVES	$2,279,215	($231,916)	($1,094,714)	$0	$0
4XX.0000.1960	RECOVERY PRIOR YEAR EXP	$763,973	$5,212	($22,500)	$0	$0
4XX.0000.3200	RESTRICTED GRANTS-IN-AID	$0	$8,000,000	$0	$0	$0
4XX.0000.5110	BOND PROCEEDS	$0	$167,306,843	$0	$0	$0
4XX.0000.5400	BEGINNING FUND BALANCE	$302,160,060	$223,535,859	$205,550,815	$83,000,000	$45,000,000
TOTAL RESOURCES		**$310,687,846**	**$402,955,590**	**$206,791,953**	**$83,250,000**	**$45,050,000**

CAPITAL CONSTRUCTION FUND EXPENDITURES BY OBJECT

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED
4XX.0000.0112	REG CLASSIFIED SALARIES	$132,418	$140,090	$93,701	$125,000	$100,000
4XX.0000.0113	REG ADMIN SALARIES	$505,479	$464,770	$472,265	$535,000	$200,000
4XX.0000.0114	REG SUPERTECH SALARIES	$87,033	$142,574	$146,505	$175,000	$75,000
4XX.0000.012X	NONPERMANENT SALARIES	$4,761	$3,106	$0	$0	$0
4XX.0000.013X	ADDITIONAL SALARIES	$49,654	$114,513	$19,245	$35,000	$20,000
4XX.0000.014X	OTHER SALARIES	$29,614	$6,403	$852	$0	$1,000
TOTAL SALARIES		**$808,959**	**$871,456**	**$732,568**	**$870,000**	**$396,000**
4XX.0000.0211	PERS EMPLOYER CONT-TIER I	$94,300	$113,018	$110,472	$150,000	$75,000
4XX.0000.0213	PERS UAL CONTRIBUTION	$56,213	$63,064	$54,134	$75,000	$37,500
4XX.0000.0214	PERS BOND – 2015	$16,490	$18,142	$15,552	$20,000	$10,000
4XX.0000.0216	PERS EMPLOYER-TIER III	$35,337	$70,128	$51,171	$75,000	$37,500
4XX.0000.0220	SOCIAL SECURITY ADMIN	$61,096	$65,909	$56,858	$80,000	$40,000
4XX.0000.0231	WORKERS' COMPENSATION	$4,315	$4,216	$2,443	$5,000	$2,500
4XX.0000.0232	UNEMPLOYMENT COMPENSATION	$819	$870	$735	$1,500	$750
4XX.0000.0240	MEDICAL/DENTAL INSURANCE	$101,955	$129,439	$121,461	$175,000	$100,000
TOTAL BENEFITS		**$370,525**	**$464,786**	**$412,826**	**$581,500**	**$303,250**
4XX.0000.0311	INSTRUCTIONAL SERVICES	$0	$0	$0	$0	$10,000
4XX.0000.0322	REPAIR & MAINTENANCE	$0	$685,689	$104,987	$350,000	$50,000
4XX.0000.0324	RENTAL EXPENSE	$116,309	$1,367,536	$155,279	$350,000	$150,000
4XX.0000.0325	ELECTRICITY	$0	$0	$7,251	$0	$5,000
4XX.0000.0327	WATER & SEWER	$0	$0	$0	$0	$5,000
4XX.0000.0328	GARBAGE	$0	$361	$0	$0	$1,000
4XX.0000.0331	STUDENT TRANSPORTATION	$375	$0	$0	$0	$0
4XX.0000.0340	TRAVEL	$5,429	$1,514	$345	$1,000	$0
4XX.0000.0354	ADVERTISING	$1,408	$413	$227	$1,000	$500
4XX.0000.0355	PRINTING & BINDING	$9,303	$844	$5,826	$15,000	$7,500
4XX.0000.0382	LEGAL SERVICES	$0	$10,008	$10,265	$0	$7,500
4XX.0000.0383	ARCHITECT/ENGINEER SERVCS	$12,717,168	$7,349,316	$5,118,166	$2,500,000	$1,750,000

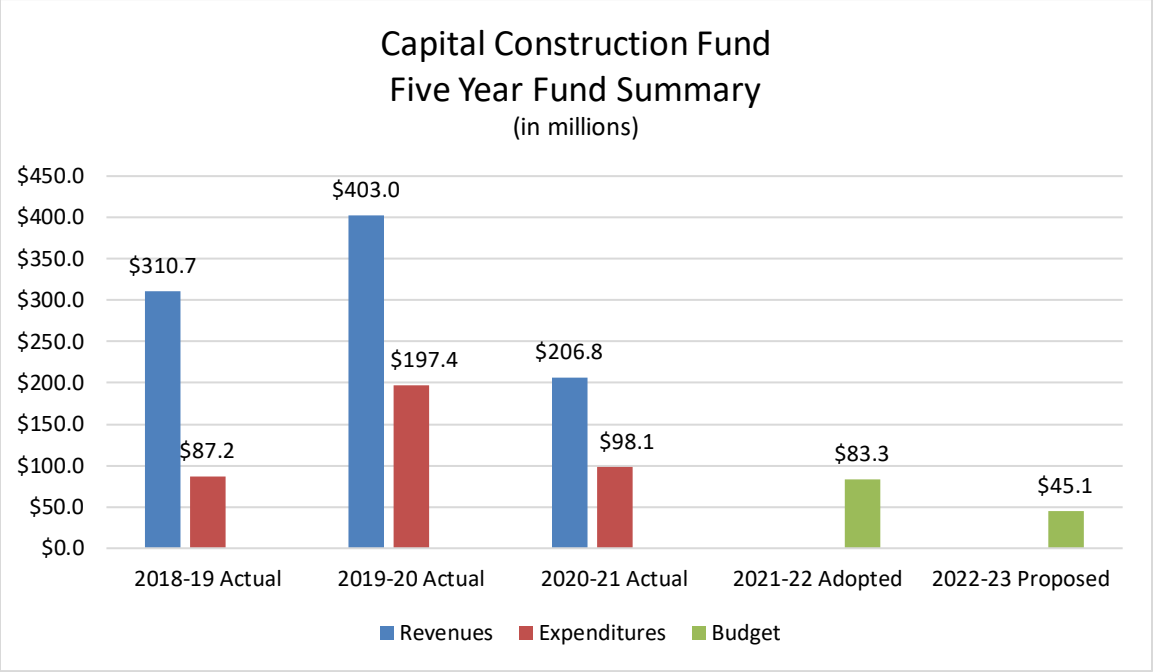
ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED
4XX.0000.0388	ELECTION SERVICES	$0	$0	$0	$0	$0
4XX.0000.0390	OTHER GEN PROF & TECH SRV	$5,706,234	$6,113,409	$4,158,589	$2,500,000	$1,000,000
4XX.0000.0391	LICENSED SUBSTITUTES	$566	$13,267	$0	$0	$500
4XX.0000.0392	BANK SERVICE FEE	$0	($13)	$0	$0	$0
4XX.0000.0399	CLASSIFIED SUBSTITUTES	$68,441	$144,269	$78,374	$0	$50,000
TOTAL SERVICES		**$18,625,233**	**$15,686,613**	**$9,639,309**	**$5,717,000**	**$3,037,000**
4XX.0000.0410	SUPPLIES & MATERIALS	$52,407	$46,421	$94,614	$22,500	$45,000
4XX.0000.0420	TEXTBOOKS	$0	$0	$157,734	$0	$10,000
4XX.0000.0430	LIBRARY BOOKS	$0	$0	$10,481	$0	$150,000
4XX.0000.0460	NON-CONSUMABLE ITEMS	$930,510	$3,970,309	$2,874,185	$500,000	$500,000
4XX.0000.0461	<$5000 EQUIPMENT	$719,466	$78,945	$3,299	$112,500	$5,000
4XX.0000.0470	COMPUTER SOFTWARE	$44,048	$2,444,278	$352,293	$15,000	$1,000,000
4XX.0000.0480	COMPUTER HARDWARE	$549,453	$339,066	$3,494,644	$1,000,000	$750,000
4XX.0000.0481	<$5000 COMPUTER HARDWARE	$1,023,015	$81,120	$146,024	$45,000	$100,000
TOTAL SUPPLIES		**$3,318,899**	**$6,960,139**	**$7,133,274**	**$1,695,000**	**$2,560,000**
4XX.0000.0520	BUILDINGS ACQUISITION	$40,821,286	$157,117,898	$75,921,522	$35,639,000	$20,990,269
4XX.0000.0530	IMPROV OTHER THAN BLDGS	$16,329,047	$8,993,668	$3,188,503	$2,500,000	$2,500,000
4XX.0000.0540	CAPITAL EQUIPMENT	$3,827,963	$4,323,049	$322,867	$500,000	$500,000
4XX.0000.0550	CAPITAL TECHNOLOGY	$10,600	$214,407	$24,306	$0	$1,250,000
TOTAL CAPITAL OUTLAY		**$60,988,896**	**$170,649,022**	**$79,457,198**	**$38,639,000**	**$25,240,269**
4XX.0000.0640	DUES & FEES	$6,645	$655,282	$32,443	$10,000	$100,000
4XX.0000.0650	INSURANCE	$10,000	$70,216	$53,147	$0	$50,000
4XX.0000.0670	TAXES & LICENSES	$3,022,830	$2,047,261	$670,499	$750,000	$100,000
TOTAL OTHER		**$3,039,475**	**$2,772,759**	**$756,089**	**$760,000**	**$250,000**
4XX.0000.0810	**PLANNED RESERVE**	**$0**	**$0**	**$0**	**$5,000,000**	**$5,000,000**
4XX.0000.0820	**RESERVED FOR NEXT YEAR**	**$223,535,859**	**$205,550,815**	**$108,660,689**	**$29,987,500**	**$8,263,481**
Total Expenditures		**$310,687,846**	**$402,955,590**	**$206,791,953**	**$83,250,000**	**$45,050,000**

CAPITAL CONSTRUCTION FUND EXPENDITURES BY FUNCTION

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED
4XX.2520.XXXX	FISCAL SERVICES	$0	$0	$0	$0	$0
4XX.2540.XXXX	FACILITIES MAINTENANCE	$0	$0	$0	$0	$0
4XX.2660.XXXX	TECHNOLOGY	$104,912	$52,588	$30,048	$12,500	$25,000
4XX.4110.XXXX	SERVICE AREA DIRECTION	$9,045	$0	$0	$0	$0
4XX.4150.XXXX	BUILDING ACQUISITIONS	$77,384,300	$187,190,041	$96,480,208	$45,750,000	$29,261,519
4XX.4180.XXXX	OTHER CAPITAL PURCHASES	$9,653,730	$10,162,146	$1,621,008	$2,500,000	$2,500,000
4XX.5110.XXXX	LONG TERM DEBT SERVICE	$0	$0	$0	$0	$0
4XX.6110.XXXX	OPERATING CONTINGENCY	$0	$0	$0	$5,000,000	$0
4XX.7000.XXXX	UNAPPROPRIATED ENDING BALANCE	$223,535,859	$205,550,815	$108,660,689	$29,987,500	$13,263,481
TOTAL EXPENDITURES		**$310,687,846**	**$402,955,590**	**$206,791,953**	**$83,250,000**	**$45,050,000**

CAPITAL CONSTRUCTION FUND THREE YEAR FORECAST

		2022-23 Proposed	2023-24 Forecasted	2024-25 Forecasted	2025-26 Forecasted
Revenue					
1000	Local Revenue	$50,000	$500	$350	$250
2000	Intermediate Revenue	$0	$0	$0	$0
3000	State Revenue	$0	$0	$0	$0
4000	Federal Revenue	$0	$0	$0	$0
5000	Other Revenue	$45,000,000	$15,000,000	$10,000,000	$5,000,000
	Total Revenue	**$45,050,000**	**$15,000,500**	**$10,000,350**	**$5,000,250**
Expenditures					
0100	Salaries	$396,000	$260,000	$260,000	$260,000
0200	Associated Payroll Costs	$303,250	$121,000	$121,000	$121,000
0300	Purchased Services	$3,037,000	$500,000	$500,000	$500,000
0400	Supplies & Materials	$2,560,000	$2,500,000	$2,500,000	$1,500,000
0500	Capital Equipment	$25,240,269	$1,519,500	$1,519,350	$19,250
0600	Other Expenditures	$250,000	$100,000	$100,000	$100,000
0700	Transfers	$0	$0	$0	$0
0800	Reserves	$13,263,481	$10,000,000	$5,000,000	$2,500,000
	Total Expenditures	**$45,050,000**	**$15,000,500**	**$10,000,350**	**$5,000,250**



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 2020-21 Comprehensive Annual 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). See the table below for a *tentative* adoption plan for curriculum.

OREGON DEPARTMENT OF EDUCATION
Oregon achieves . . . together!

Instructional Materials Division 22 Action Plan

INTERNAL SERVICE FUND RESOURCES AND EXPENDITURES

ACCOUNT	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 PROPOSED
RESOURCES						
XXX.0000.1990	MISCELLANEOUS REVENUE	$0	$0	$0	$0	$0
XXX.0000.5200	INTERFUND TRANSFER	$0	$0	$0	$0	$8,500,000
XXX.0000.5400	BEGINNING FUND BALANCE	$1,000,000	$0	$0	$0	$0
TOTAL RESOURCES		**$1,000,000**	**$0**	**$0**	**$0**	**$8,500,000**
EXPENDITURES						
XXX.0000.0790	TRANSFER TO GENERAL FUND	$1,000,000	$0	$0	$0	$0
XXX.0000.0820	* RESERVE	$0	$0	$0	$0	$8,500,000
TOTAL EXPENDITURES		**$1,000,000**	**$0**	**$0**	**$0**	**$8,500,000**

INTERNAL SERVICE FUND THREE YEAR FORECAST

		2022-23 Proposed	2023-24 Forecasted	2024-25 Forecasted	2025-26 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**

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INFORMATIONAL SECTION

HILLSBORO SCHOOL DISTRICT

HILLSBORO SCHOOL DISTRICT

Engage and challenge all learners to ensure academic excellence

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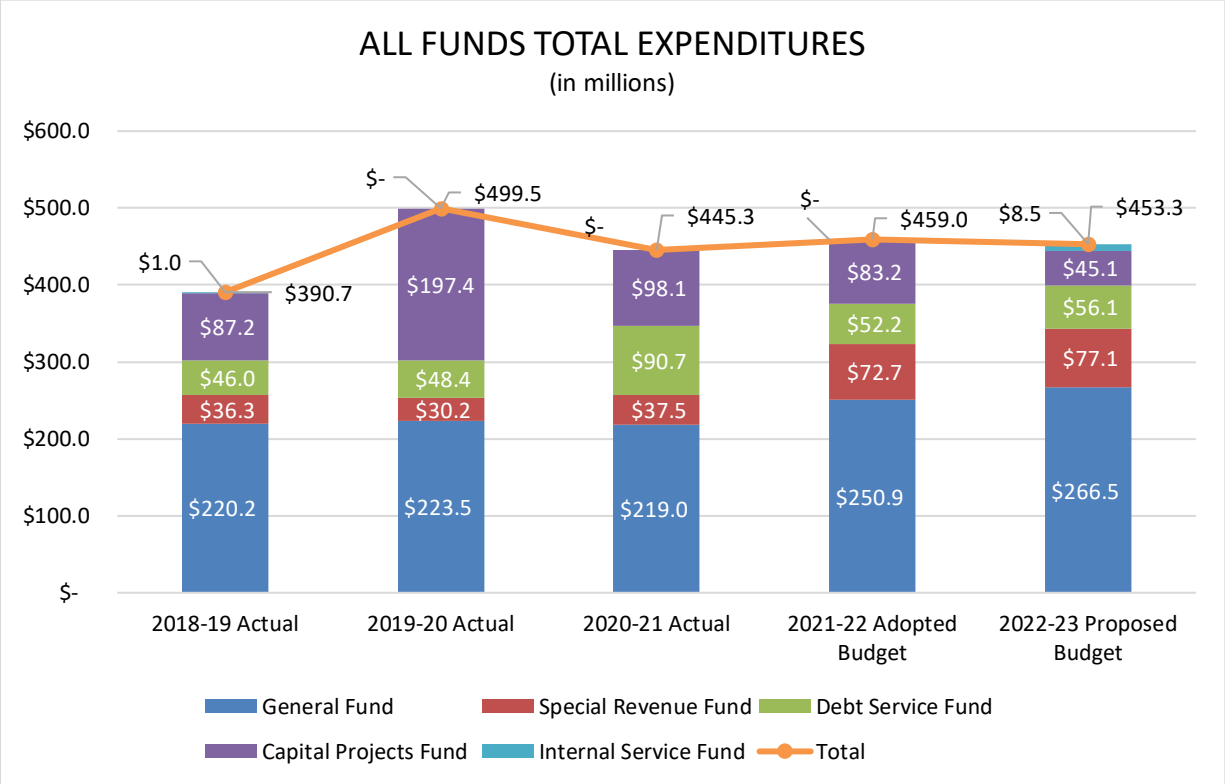
SUMMARY OF REVENUES & EXPENDITURES HISTORY AND BUDGETED – ALL FUNDS

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-22	Proposed Budget 2022-23
Revenue	$306,353,618	$485,389,132	$363,453,026	$361,630,554	$370,966,123
Transfers In	0	0	0	400,000	8,900,000
Beginning Balance	327,425,477	243,124,786	229,009,651	96,994,012	73,399,031
Total Revenues	633,779,095	728,513,918	592,462,677	459,024,566	453,265,154
Expenditures	390,654,309	499,504,267	445,278,313	452,624,566	441,781,777
Transfers Out	0	0	0	400,000	8,900,000
Contingency	0	0	0	6,000,000	2,583,377
Total Expenditures	390,654,309	499,504,267	445,278,313	459,024,566	453,265,154
Ending Fund Balance	243,124,786	$229,009,651	$147,184,364	$0	$0



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	2018-19	2019-20	2020-21	2021-22	Projected 2022-23
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	2.1639	2.2049	2.2755	2.1321	2.1631
Average Assessed Value	$270,208	$279,432	$287,220	$295,978	$304,857
Tax Burden	$1,929	$2,006	$2,082	$2,104	$2,176

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
2026[1]	$36,681,757,997	$20,902,121,370	$7.28	56.98%
2025[1]	34,452,670,233	20,293,321,718	7.08	58.90
2024[1]	32,359,040,324	19,702,254,095	6.89	60.89
2023[1]	30,392,636,728	19,128,402,034	6.70	62.94
2022[1]	28,545,728,118	18,571,264,111	6.52	65.06
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
2019	23,998,502,613	15,915,917,572	6.22	66.32

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
2023[2]	$ 136,046,085	$129,243,781	95.00%			
2022[2]	129,969,452	123,470,979	95.00			
2021	124,164,238	119,259,552	96.05	$ 0	119,259,552	96.05
2020	117,575,638	112,800,608	95.94	824,179	113,624,787	96.64
2019	111,269,635	106,810,743	95.99	981,437	107,792,180	96.87

2 - Estimated

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

PRINCIPAL PROPERTY TAXPAYERS CURRENT AND NINE YEARS PRIOR

	2021			2012		
Taxpayer	Rank	Measure 50 Assessed Value (AV)	% of County AV	Rank	Measure 50 Assessed Value (AV)	% of County AV
Intel	1	$1,941,050,338	2.72%	1	$ 1,316,340,035	2.73 %
Nike, Inc.	2	1,435,297,509	2.01	2	437,733,767	0.91
Portland General Electric Co.	3	819,111,924	1.15	3	405,597,504	0.84
Pacific Realty Associates	4	417,932,187	0.59	5	299,183,240	0.62
Northwest Natural Gas Co.	5	408,827,140	0.57	6	279,691,970	0.58
Verizon Communications Inc	6	299,376,000	0.42			
Gentech Inc	7	273,303,730	0.38	7	239,232,340	0.50
Comcast Corporation	8	263,248,000	0.37	8	223,356,000	0.46
LAM Research Corporation	9	198,542,849	0.28			
BV Centercal LLC	10	155,910,754	0.22			
Frontier Communications				4	350,700,000	0.73
Maxim Integrated Products, Inc.				9	133,369,640	0.28
Tektronix, Inc				10	132,546,208	0.27
All Other Washington County		65,060,763,723			44,642,387,459	
Total Washington County		$71,273,364,154			$48,460,138,163	

***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
2021	140,986	$5,707,395	$40,482	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
2012	127,825	3,448,207	26,976	8.50

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

BUDGET GENERAL OBLIGATION BONDS

		PRINCIPAL OUTSTANDING 7/1/2022	2022-23 PRINCIPAL PAYMENTS	2022-23 INTEREST PAYMENTS
PURPOSE	GO Bond Series 2012, 2020 Refunding			
ISSUE DATE	October 2020			
ISSUE AMOUNT	$40,360,000	$38,150,000	$15,640,000	$210,269
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	$257,955,000	$2,185,000	$12,857,750
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	$135,235,000	$3,785,000	$5,616,950
COUPON RATES	1.50 – 5.00%			
FINAL PAYMENT DATE	June 2040			
PURPOSE	Pension Bond Pool			
ISSUE DATE	June 2005			
ISSUE AMOUNT	$102,850,000	$55,930,000	$8,155,000	$2,661,709
COUPON RATES	4.052 – 4.759%			
FINAL PAYMENT DATE	June 2028			
PURPOSE	Pension Obligation Bond			
ISSUE DATE	March 2015			
ISSUE AMOUNT	$39,285,000	$31,935,000	$1,640,000	$1,336,987
COUPON RATES	0.65% – 3.505%			
FINAL PAYMENT DATE	June 2034			
TOTAL		**$519,205,000**	**$31,405,000**	**$22,683,665**
GENERAL OBLIGATION DEBT SERVICE (LEVIED)		**$431,340,000**	**$21,610,000**	**$18,684,969**

Long-term obligations for the year are as follows:

Governmental Activities Description	Outstanding July 1, 2021	Increases	Decreases	Outstanding June 30, 2022
General obligation bonds	$450,705,000	$ -	$19,365,000	$431,340,000
Unamortized Premium	68,365,390	-	3,965,117	64,400,273
Total General obligation bonds, net	519,070,390	-	23,330,117	495,740,273
Pension obligation bonds	96,655,000	-	8,790,000	87,865,000
Notes from direct placements and borrowings:				
Qualified energy cons. bond	1,735,125	-	171,807	1,563,318
Capital leases	2,305,825	-	1,650,434	655,391
Total	$619,766,340	-	$33,942,358	$585,823,982

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 $1,617,680. The Callable Portion of the 2012 Bonds, $37.1 million, are defeased due to placing the proceeds of the new bonds in irrevocable trusts to provide for future debt payments on the old bonds. This amount has a call date of June 15, 2022.

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.

Capital Leases – The District entered into lease agreements as lessee for financing the acquisition of buses for student transportation in 2016-17 for $1.3 million, 2017-18 for $1.3 million, 2018-19 for $1.1 million, 2019-20 for $1.2 million and 2020-21 for $1.2 million. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the net present value of their future minimum lease payments as of the inception date. The capital lease obligations are paid by the Special Revenue Fund, which is funded by a transportation grant from the State School Fund. The District is on a schedule to decrease financing transactions for bus purchases by the end of fiscal year 2024.

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
2023	$21,610,000	$18,684,969	$9,795,000	$3,998,695	$129,179	$52,976	$716,577	$27,501
2024	23,455,000	18,319,217	10,880,000	3,558,037	134,704	48,459	557,623	10,385
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		
2028-32	86,590,000	62,584,100	21,090,000	3,773,720	860,341	84,234	-	-
2033-37	139,870,000	37,289,200	6,155,000	360,378	-	-	-	-
2038-40	74,825,000	5,615,400	-	-	-	-	-	-
Total	$ 431,340,000	$ 192,694,836	$ 87,865,000	$ 19,168,238	$ 1,563,318	$ 301,983	$ 1,274,200	$ 37,886

STUDENT ENROLLMENT

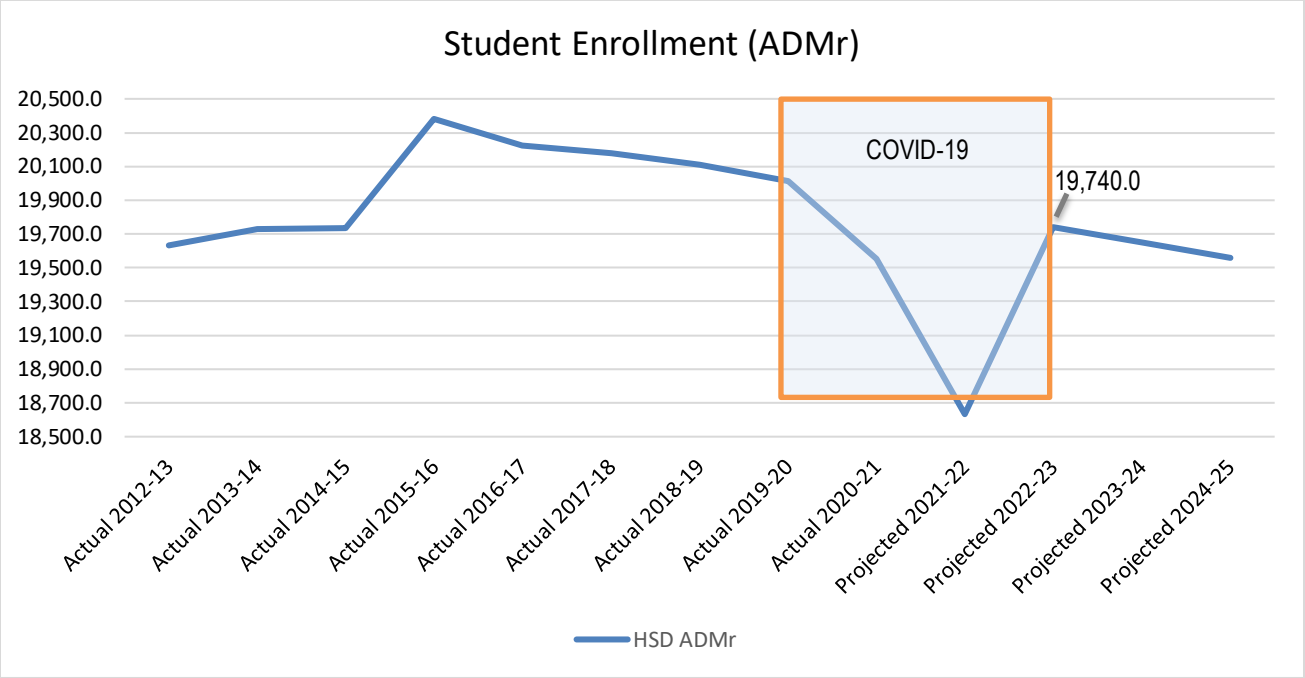
For the 2022-23 school year, the District will operate twenty-five elementary schools, serving Grades K-6; one elementary school, serving Grades K-8; four middle schools, serving Grades 7-8; and four high schools, serving Grades 9-12. Hillsboro School District also serves students in one alternative 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	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
HSD ADMr	19,630.1	19,727.0	19,737.2	20,381.3	20,223.4	20,176.6	20,108.3
HSD ADMw	23,756.0	23,950.5	24,104.8	25,293.4	24,998.3	24,770.1	24,608.5

	2019-20	2020-21	>>> Projected >>>	2021-22	2022-23	2023-24	2024-25
HSD ADMr	20,013.0	19,550.7		18,663.2	19,740.0	19,650.3	19,560.9
HSD ADMw	24,454.4	24,454.4		24,454.4[2]	24,454.4	24,454.4	24,454.4

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.

[2] Extended ADMw is the highest of the current or prior year for funding purposes.

PERSONNEL RESOURCE ALLOCATION

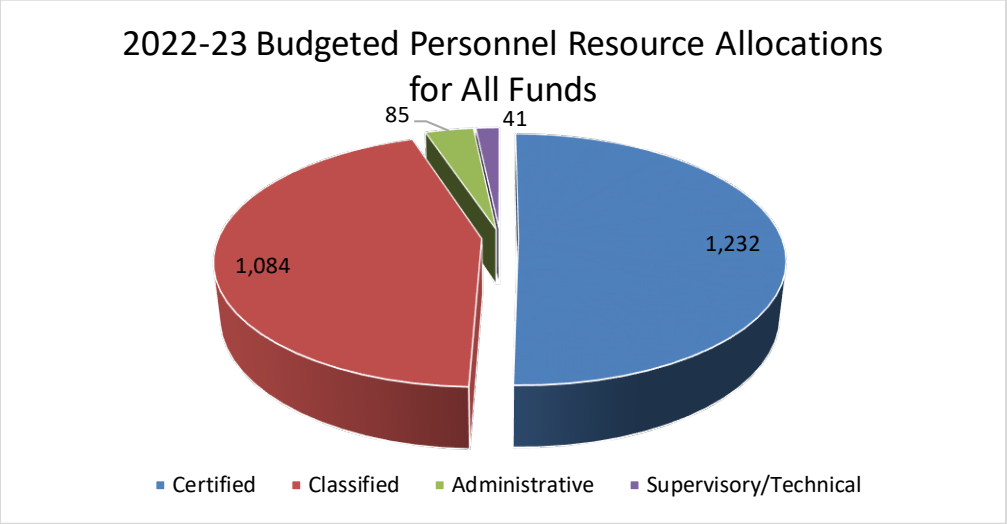
Personnel Type	Full Time Equivalents (FTE) Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-22	Adopted Budget 2022-23
Certified	1,156	1,137	1,091	1,232	1,232
Classified	1,167	1,102	986	1,084	1,084
Administrative	77	77	72	85	85
Supervisory/Technical	34	34	36	41	41
Total All Staff	2,434	2,350	2,185	2,442	2,442

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.



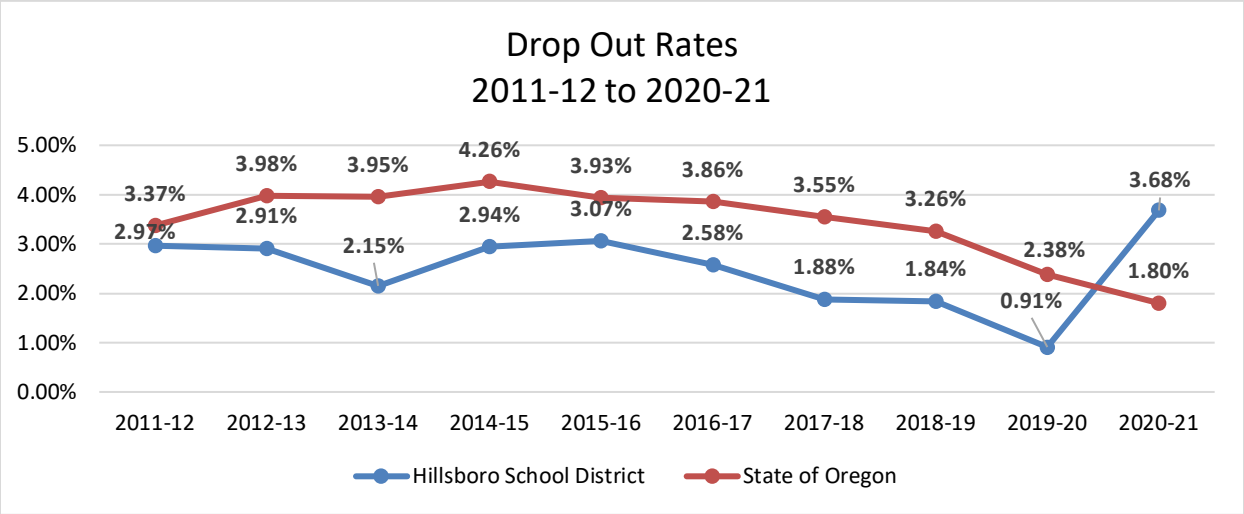
PERFORMANCE MEASURES

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.

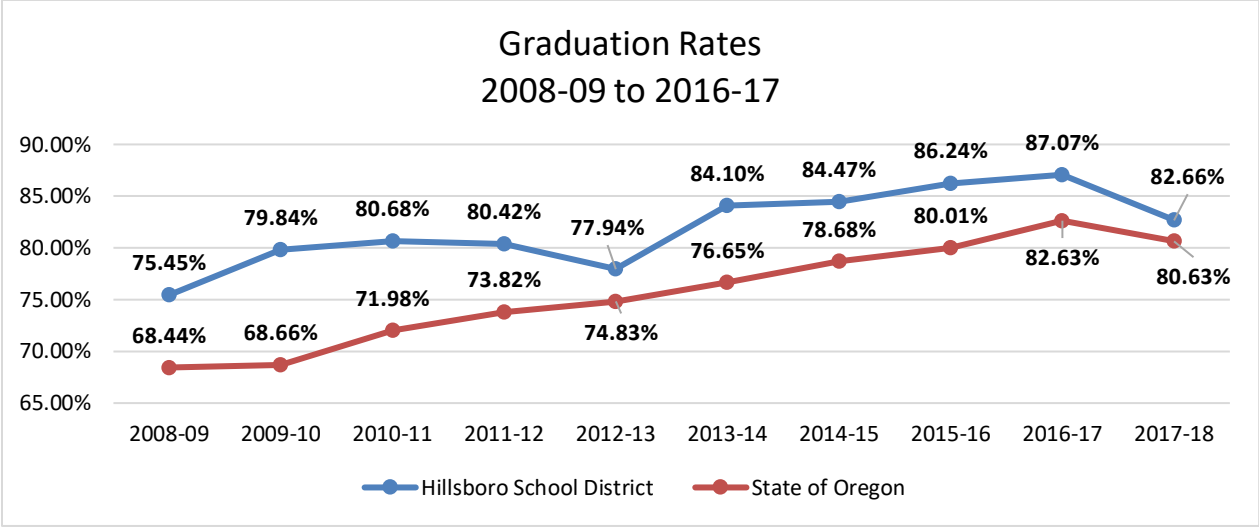
Dropout rates at the State level have been decreasing for several years and are the lowest they have been since 2011-12. The change is primarily due to the transition from in-person to on-line school in the spring of 2020. Students in the community were disproportionately impacted and faced multiple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

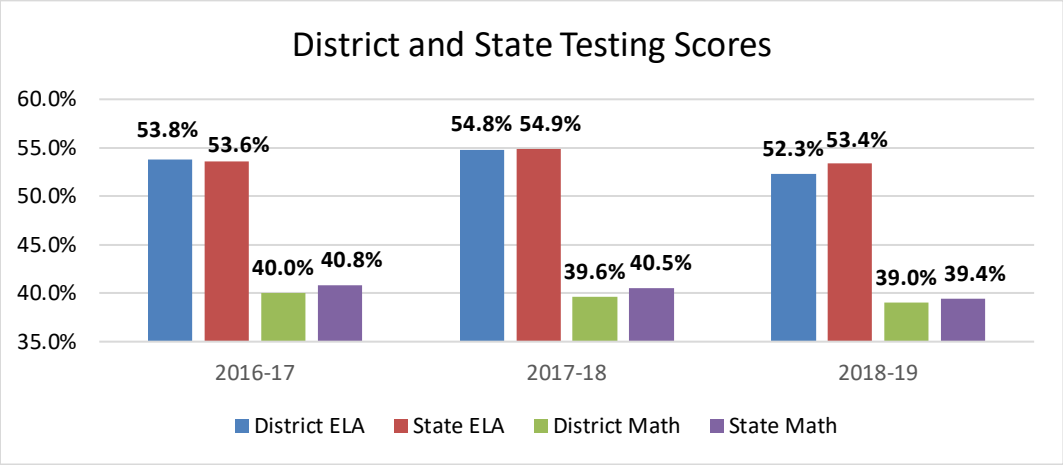
Hillsboro School District graduation rates were on a steady rise over the last 5 years until 2020-21. The change is primarily due to the transition from in-person to on-line school in the spring of 2020. Our students of color, many who are emerging bilinguals, benefit by the scaffolds, supports, feedback and interaction with the teacher in school, which did not exist for the same amount of time in comprehensive distance learning as it did in person. Once students started limited in person, more students were engaged in their learning.

The following data is 4-year cohort graduation rates for 9th graders entering High School in 2008-09 through 2017-18.



Standardized Test Scores

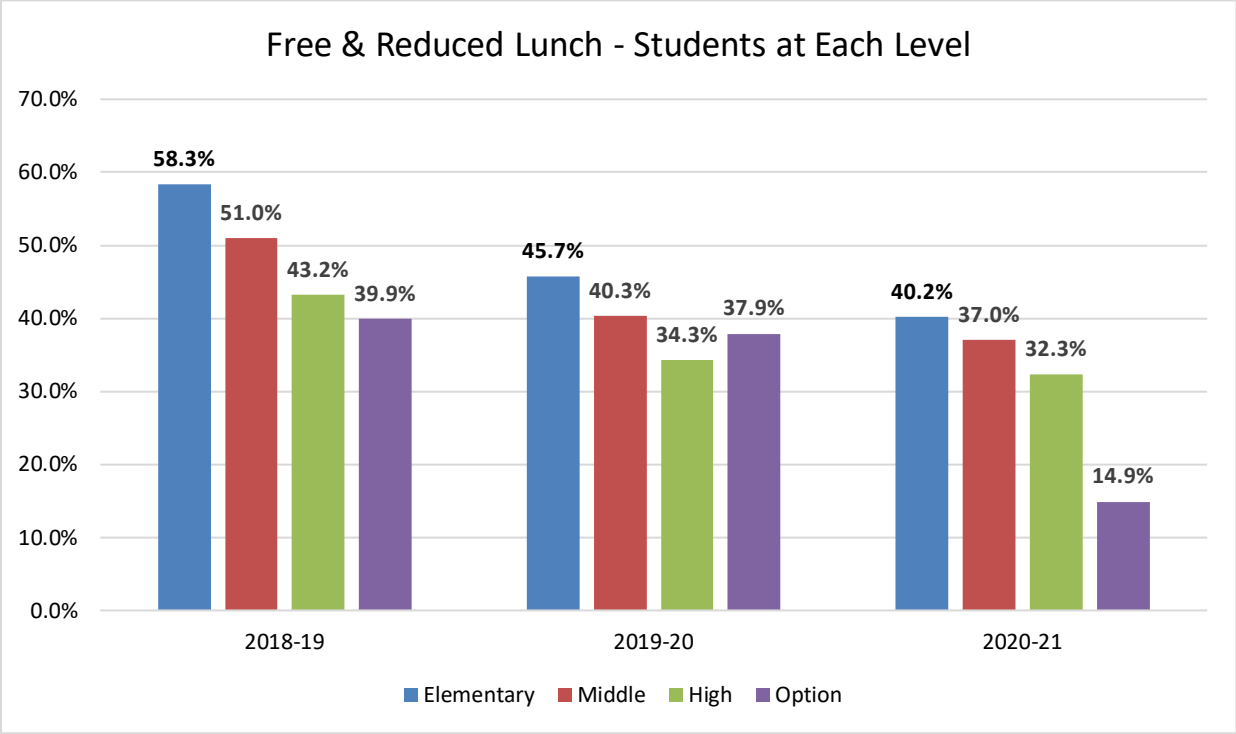
The District has scored within 1.0 percent of the State in both ELA standardized test scores and Math standardized test scores between 2016-17 and 2018-19. Due to the pandemic, test scores are not available for 2019-20 or 2020-21.



Free/Reduced Lunch Statistics

Beginning in the 2020-21 school year the State of Oregon has 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 promotes expansion of use. These new provisions are intended to decrease food instability in households throughout Oregon. During the 2019-20 school year, HSD's percentage of free-and-reduced-price-eligible students totaled 46.0 percent or 9,043 students. Due to the pandemic, current data is not reliable and indicates a percentage of only 38.0 percent. Federal actions have allowed all students to continue receiving meals at no cost during the 2021-22 school year. While total meals served thus far in 2021-22 are up 6.6 percent; we can see an average of 60.0 percent increase in lunches (unique student participation) participating versus last school year participation to-date.

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



BUDGET SITUATION RETROSPECTIVE

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.