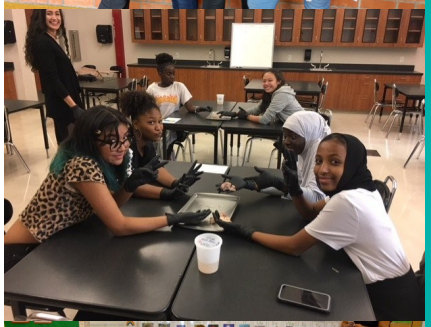
HILLSBORO SCHOOL DISTRICT

For the 2020-21 School Year



Adopted 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

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Budget Message

Dear Hillsboro School District Budget Committee Members and Patrons:

In accordance with ORS 294.391, I am submitting to you the Hillsboro School District IJ proposed 2020-21 budget.

In last year's budget message, I talked about the potential of House Bill 3427 passing both chambers of the Oregon Legislature with a supermajority. That did, in fact, happen and the Student Success Act (SSA) became law in the summer of 2019, with an implementation date of January 1, 2020.

The SSA would be funded by a corporate activities tax (CAT) that was estimated to generate approximately $2 billion per biennium. Half of the money would be available to K-12 school districts through a non-competitive grant program called the Student Investment Account (SIA); thirty percent would be earmarked for statewide education initiatives such as full funding of Measure 98 - the career-technical education, graduation attainment, and dropout prevention legislation passed overwhelmingly by voters in November 2016; and twenty percent would support early learning initiatives like preschool.

Although the SIA grant is non-competitive, it comes with many requirements, including a robust public outreach and involvement plan. Each district would need to show that it had involved multiple stakeholder groups in gathering feedback for how the money could best support the most vulnerable and historically underserved students through efforts to lower class sizes, enrich educational offerings, expand learning opportunities, and tend to students' health and safety needs.

The Hillsboro School District started its outreach and feedback-gathering efforts in late August and continued through February, presenting draft plans through an iterative process until a final submission was developed and approved by the Board in late February 2020.

With much optimism, we looked to our SIA money - estimated to be approximately $16.5 million in the 2020-21 school year - to help us reinvest in our schools. Approximately $4.5 million would be needed to help us maintain our current service level, due to lower than anticipated student enrollment and higher than historical average utility costs, and the rest would be used for new investments in our system in the four allowable expenditure categories.

Soon after the Board meeting where our SIA plan was approved, however, the coronavirus situation was reaching a problematic stage in the United States. The first presumptive case of COVID-19 in the state was announced on February 28, and, by March 8, the Hillsboro School District became the first in Oregon to have a student test positive for the virus. By March 12, Governor Kate Brown ordered all schools to extend

their spring break to begin on March 16 and run through March 31; and on March 17, she extended the closure through April 28. By April 8, Governor Brown announced the closure of physical schools through the remainder of the academic year.

As we navigated our way through preparing ourselves and our students for the new world of distance learning, we began to shift our attention to the impact the coronavirus pandemic was having on the economy. As I write this letter, there are estimates that the State of Oregon will lose between $1 and $3 billion of revenue in tax collections this year; and because the first year of the biennium is almost complete, the impact of that shortfall will be felt in 2020-21 alone. As a preemptive measure, Governor Brown asked all state-funded agencies to prepare for a budget reduction of 8.5 percent. It is also becoming more and more likely that districts may see no money from the SIA in 2020-21. If no other money was accessed to support K-12 education and we not only lost 8.5 percent of our State School Fund (SSF) money, but also received no SIA funding, we would be looking at a shortfall of approximately $23 million.

The next revenue forecast takes place on May 20 and there will likely be a special session of the Legislature called in the summer to determine the ultimate impacts on each state-funded agency. For now, what we know is that we need to be prepared for reductions and do whatever we can in the remainder of this year to save money for next year - any money we can save in 2019-20 will save staff and programs in 2020-21.

Therefore, we are implementing a three-pronged approach: 1) immediate spending freeze; 2) immediate hiring freeze, with the exception of hard-to-fill positions; and 3) accessing the state program known as Work Share and money from the federal CARES Act to initiate furloughs for all employees each Friday* from now through July 31 or the end of their work year (*the reduction is 20% of a staff member's normal work week, which may or may not include a Friday). Implementing furloughs on May 15 will allow the District to save up to $3.4 million by the end of July, 2020, which is when the CARES Act unemployment support program ends.

At this time, it is unknown how much of our shortfall $3.4 million will represent, but as one staff member recently remarked "we are scrapping for every penny right now."

All of that said, as a practical matter we are still presenting a budget based on receiving 51 percent of our portion of the $9 billion that was allocated to the SSF for 2019-21, as well as our portion of the SIA. It is simply the only thing we can do at this time with so many things unknown.

We are doing significant contingency planning based on several different scenarios, so once we know our budget situation with more certainty, we will be able to implement a reduction plan quickly.

Our goal is always to be as forthcoming as possible throughout our budgeting process and this year is no different. Even though we may not know exactly what the future holds,

we are committed to updating our Board, Budget committee, staff, and community with information as we receive it.

We intend to advocate at the state level for support of our educational system - whether that be through an activation of reserve funds, utilization of federal assistance monies, reallocation of the current budget, or some combination of strategies. We welcome your partnership in sharing with our elected officials the extreme importance of stabilizing our education system. We simply must do everything we can to ensure that our students are not left behind in our recovery from this devastating pandemic.

Thank you for your ongoing partnership, patience, and understanding.

Respectfully,
Mike Scott
Superintendent

Organization

ORGANIZATION OVERVIEW

THE DISTRICT

Hillsboro School District, a unified school district, is the fourth largest of 197 districts in Oregon, enrolling approximately 3.5 percent of the total k-12 student population, and projecting to serve approximately 20,200 students during the 2020-21 school year. Hillsboro School District comprises four high schools, four middle schools, twenty-five elementary schools, two alternative education schools, 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.

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 annually elects a chairperson and a vice-chairperson from the seven members. 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 establishes policy based on Oregon and federal laws governing schools. 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	Position 2	Position 3	Position 4
Erika Lopez July 2017 - June 2021	Mark Watson July 2017 - June 2021	Martin Granum July 2017 - June 2021	See Eun Kim July 2019 - June 2023
Position 5	**Position 6**	**Position 7**	**Student Representatives**
Lisa Allen July 2019 - June 2023	Jaci Spross July 2017 - June 2021	Yadira Martinez February 2019 - June 2023	Maria Isabel Aguilar Andrew Goodwin Danny Adzima

BUDGET COMMITTEE

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:

Name	Designation Position	Expiration
Erika Lopez	School Board, Position 1	2021
Mark Watson	School Board, Position 2	2021
Martin Granum	School Board, Position 3	2021
See Eun Kim	School Board, Position 4	2023
Lisa Allen	School Board, Position 5	2023
Jaci Spross	School Board, Position 6	2021
Yadira Martinez	School Board, Position 7	2023
Christopher Clark	Community, Position 1	2020
Michael Smith	Community, Position 2	2020
Nina Carlson	Community, Position 3	2021
Kyle Taylor	Community, Position 4	2021
Kim Strelchun	Community, Position 5	2022
Monica Uribe	Community, Position 6	2022
Kevin Murphy	Community, Position 7	2022

SUPERINTENDENT

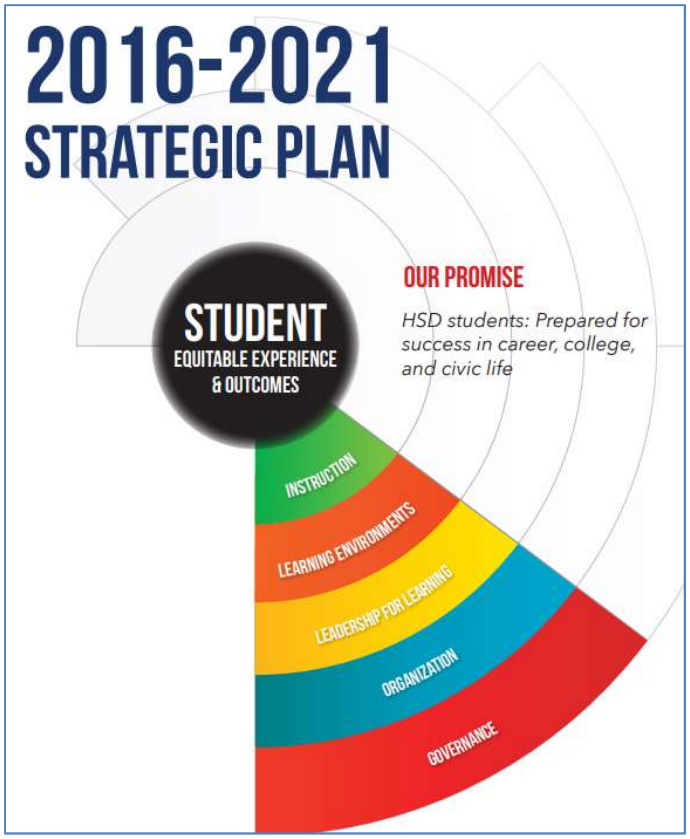
Superintendent Mike Scott was appointed by the Board to serve as the chief executive officer of the District. The Superintendent is a professional educator employed to advise the Board on all matters concerning management of the schools, and to administer laws, regulations, and policies adopted by the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

CHIEF FINANCIAL OFFICER

Chief Financial Officer Michelle Morrison is accountable to the Board and administration for all financial operations.

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 2016-2021 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.*

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 5-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

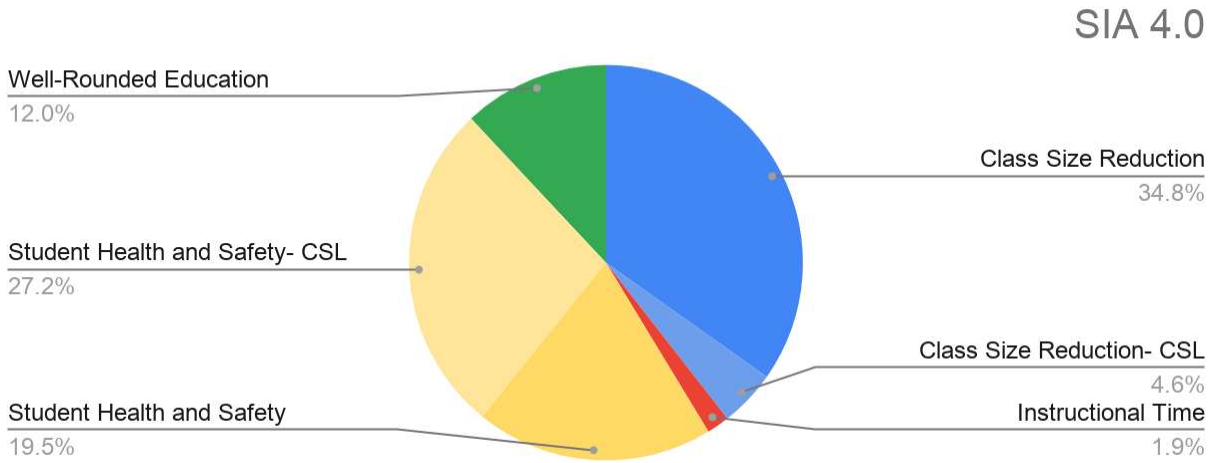
Aligning Resources with Strategic Plan Goals

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 2020-21 school year, the yield is expected to be $16.5 million dollars.

In order to access the Student Investment Act (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 $4.0 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 $6,568,883	Class Size & Caseload Professional Development	-Student contact time -Inclusive schools -Student engagement -Interventions and extensions	-3rd grade reading -9th grade on-track -Grad rates -Diversity of staff
Student Health & Safety $7,130,994	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 $310,000	After School Partnerships	-Academic supports -Extracurriculars/Co-curriculars -Equitable access	-3rd grade reading -9th grade on-track -Grad rates -Regular attenders ↑
Well-Rounded Learning $2,000,000	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

In order to increase transparency in the financial plan, the following chart was presented to the school board during public sessions to represent the proportionality of community priorities in the final application. (CSL = 2019-20 current service level items.)



Due to the economic impacts of the COVID 19 pandemic, contingency plans at the 0%, 25%, 50, and 75% funding levels are under development with respect to the feedback provided during the pre-application community engagement process.

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.

The Office of School Performance will continue to monitor and research Class Size (at each level), Professional Development Strategies, Instructional Coaching, Paraprofessionals, Online Learning, Alternative Education, and Central Office (General Functions).

Areas reviewed that are currently cost effective in their implementation: Transportation; Energy; Custodial Services; Food Services; Instructional Technology; Speech Language Therapists; Out-of-District Special Education Placements; Medicaid Reimbursement; Professional Development; School-based Administrator Positions; Clerical Support Positions; Library/Media Specialist Positions: Title 1; Guidance Counselors; and Free and Reduced Meals. Although the S3 Team will continue monitoring these areas, our initial assessment indicates the District is in alignment with best practices in terms of efficiency. As part of the Continuous Improvement Process, District staff will conduct the analysis again in 2021 in alignment with the development of the 2021-2026 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

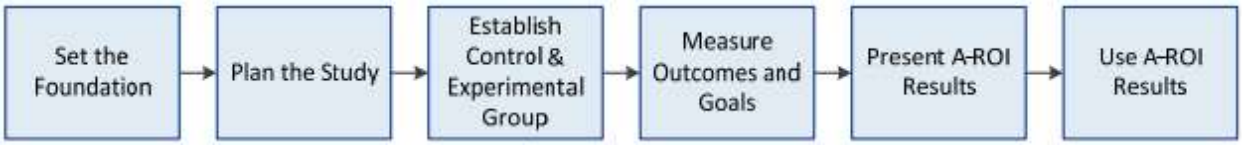
1. Ensure that general education teachers are well equipped to meet the needs of nearly all students, including students who struggle.
2. Create a model intervention plan for both elementary and secondary schools that schools can opt into and receive additional supports for.
3. Ensure sufficient mental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

Academic Return on Investment

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 most "bang for the buck." A-ROI 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 below.



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. The next step is to work with technology services and information systems develop appropriate data collection tools at the school/program and district level. The data will be consolidated in a standardized reporting format to drive decision-making to increase outcomes for students.

AREA 1: Student Success Coaches

Theory of Action: If we invest in Student Success Coaches, then teachers will receive the coaching and support to gain the skills to teach students regulation strategies. This will increase students' learning and therefore decrease the need for Limited Student Support (LSS) and reduce the number of negative student discipline interactions.

The 2017-18 Year established baseline data in three categories and 3 sub-categories: Limited Student Support Requests, Newly Eligible for Special Education, and Behavior Referrals for students in Kindergarten through 2nd Grade. Sub-categories were all students, boys only, and boys of color.

AREA 2: Grad Coaches

Theory of Action: If we have Graduation Coaches at every grade level in high school working with counselors, administrative team and parents to support student needs, then we will see fewer dropouts, increased attendance, more passing grades in core classes, and more students graduating career and college ready.

Measurables have been identified as 1) graduation data for 4 and 5 year cohorts, 2) non-completers, and 3) "On Track" data that may predict whether or not students are statistically on target to graduate on time.

AREA 3: HSD Preschools

Theory of Action: If we have HSD Preschools, then students will transition into Kindergarten "school ready" and will be more successful in subsequent years.
Schools and Community

- Families, schools and community partners act in partnership to support our children's development into thriving community members
- Stronger school-family partnerships beyond preschool

Students

- Social and emotional stability
- Trusting relationships
- Challenge themselves
- Self-reliance
- See themselves as part of a broader cultural world

Measurables for this area will be collected for three categories 1) HSD Preschool, 2) Headstart, and 3) no preschool experience. Skill areas will be self-regulation and interpersonal skills, English letter sounds, and early math.

AREA 4: Wellness Centers

Theory of Action: If we create wellness centers and increase our professional development for staff around trauma-informed practices, then we will better meet students' needs and create a safer and more engaging school environment for students and staff.

Brookwood Elementary School piloted the first Wellness Center and data is focused there over a period of 4 years to track 1) all students, 2) English Language Learners (EL's), and 3) students that are experiencing disabilities (have IEP's).

Data sets will be collected for major and minor behavior referrals, chronic absenteeism, and staff attrition by classification.

New Program Implementation Process

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.

Special thanks to contributors:

Mike Scott, Superintendent
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Travis Reiman, Assistant Superintendent, OSP
Dayle Spitzer, Assistant Superintendent, OSP
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Kona Lew-Williams, Chief Human Resources Officer
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Rian Petrick, Exec. Dir. of Extracurricular Activities
Nathan Roedel, Executive Director of Nutrition Services
Olga Acuña, Director of Federal Programs
Tom Luba, Coordinator of Assessment & Data Analytics
Casey Waletich, Chief Operations Officer
Michelle Morrison, Chief Financial Officer
Audrea Neville, Director of Schools, OSP
Francesca Sinapi, Director of Schools, OSP
Jeff Jones, Manager of Business Services
Kori Sakamoto, District Data Technician

Budget Planning Calendar

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 27, 2019	Appoint Budget Officer
October 29, 2019	Appoint Budget Committee Members to Vacant Positions
December 10, 2019	Budget Planning Calendar Approved
January 28, 2020	Budget update during Board Work Session
February 25, 2020	Budget update during Board Work Session
April 14, 2020	Budget update during Board Work Session
May 12, 2020	Budget Committee Meeting Budget Committee reviews proposed budget document, receive Budget Message, and may approve the budget for Hearing.
May 19 and 26, 2020	Additional Budget Committee Meetings (if needed)
June 23, 2020	Budget Hearing Board Adopts Budget, Makes Appropriations, Declares the Levy.
July 15, 2020	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 News Times* 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.

MANAGEMENT DISCUSSION AND ANALYSIS

BUDGET PRESENTATION

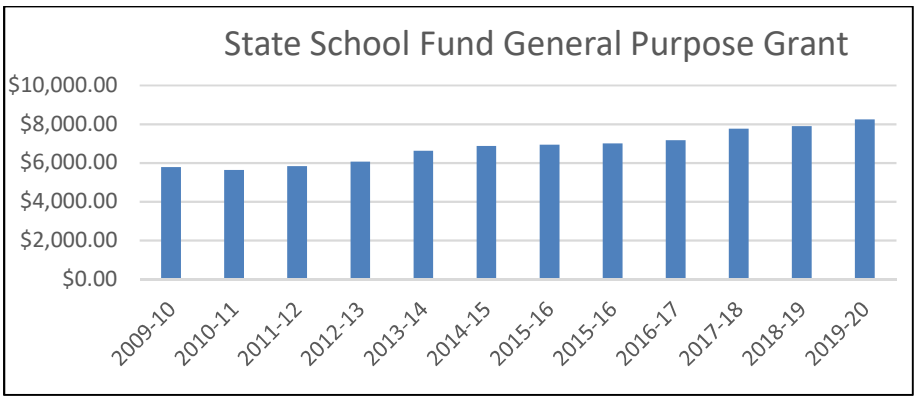
Hillsboro School District is proud to publish and provide budget information to the Budget Committee and our community. The District's goal is to present the budget data in a manner that provides a clear, accurate account of the District's educational programs and services for the 2020-21 fiscal year. The information contained in this budget document has been developed, in part, from a combination of District staff and community feedback.

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.

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 measures approved by the voters 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. This effectively kept the state from being able to "save" during the

good times in anticipation of economic downturns. 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 $70 million to Hillsboro School District's 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.

STUDENT ENROLLMENT

For the 2020-21 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.

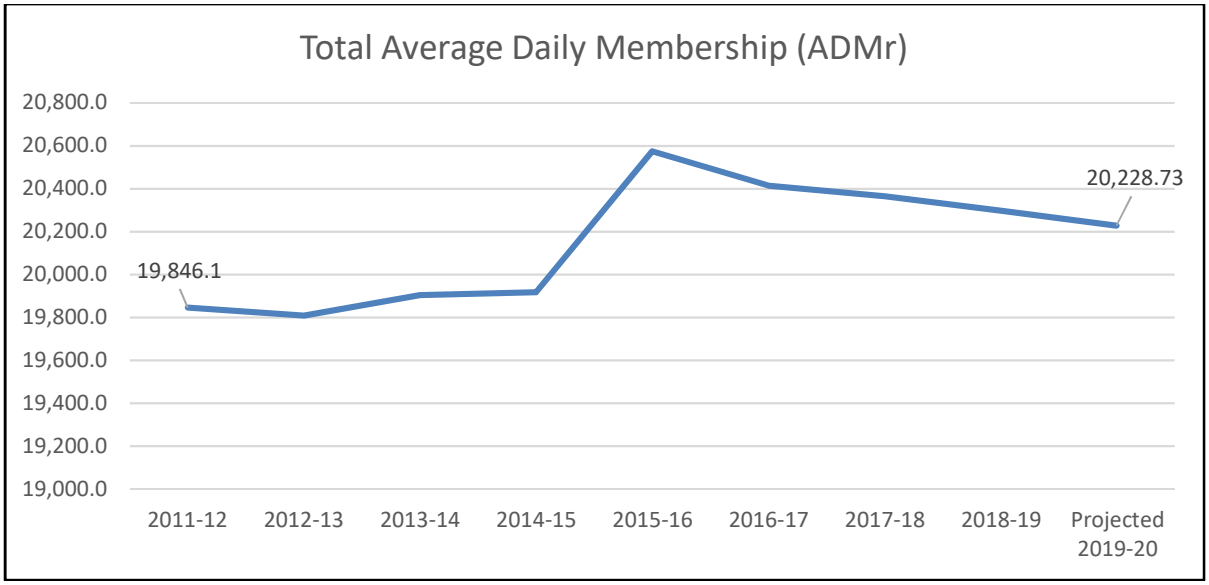
In order to have the most complete picture possible for projecting enrollment, the District has multiple tools for estimating the number and types of students to serve. Enrollment projections drive the State School Fund formula and predict funding levels. Recent residential development trends also rely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

Davis Demographics Reports[1]	(2016, 2017, 2018, 2019) 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[2]	(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 student-teacher ratio.	

[1] Davis Demographics Report: https://www.hsd.k12.or.us/cms/lib/OR02216643/Centricity/domain/103/documents/Revised%20Report%20SY1617__wSE.pdf

[2] Oregon Department of Education: http://www.oregon.gov/ODE/Pages/default.aspx

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 .5 FTE to 1.0 FTE in order for districts to fund full-day services.



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.

October 1st Enrollment

Grade Level	2017-18	2018-19	2019-20	2020-21	Increase/Decrease from Prior Year
Elementary School	11,147	11,151	11,023	10,882	-1.28%
Middle School	3,144	3,087	3,083	3,271	6.10%
High School	6,082	6,117	6,011	5,846	-2.74%
TOTAL	**20,373**	**20,355**	**20,117**	**19,999**	**-0.59%**

2020-21 BUDGET AT A GLANCE

- The 2020-21 school year is the second year of the 2019-2021 biennium.
- 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 General Fund operating revenue is projected to increase by $11.0 million, or 4.5 percent based on the Governor's Budget appropriation to K12 of $9.0 billion.
- Due to the biennial increase of PERS rates, exhaustion of reserves, and other roll-up costs required to maintain the Current Service Level (CSL), reductions totaling $4.65 million were required in the General Fund. Those services will be reclassified to Special Revenue Funds and funded with Student Investment Act dollars.
- Special Revenue Funds are estimated to increase by a net total of $16.0 million due to reductions in some federal resources and increases to state resources due to the Student Success Act.
- Debt Service will increase by $2.7 million to meet the principal and interest payments for capital construction and pension obligation bonds.
- The Capital Construction Fund appropriated at the level required to complete projects according to district timelines and per the ballot title approved by voters in 2017.
- The Internal Services Fund represented the PERS Reserve available for transfers to offset increasing pension costs in the General Fund and were exhausted over the 2017-2019 biennium.
- The top priority is the effective use of resources to improve student achievement.
- To the extent possible, the budget must ensure financial stability through the end of the 2019-2021 biennium and look forward to the next several biennia. The COVID-19 pandemic and impact to the economy are to be determined. It is critical to maintain stability by using conservative assumptions and flexible strategies.
- Resources are in alignment with the 2016-2021 District Strategic Plan. The District will continue to target efficiencies within general operations and support services, with quality instruction as a high priority.
- 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 Department of Education.

2020-21 Budget – All Funds

Fund	FY 2019-20	FY 2020-21	Increase/Decrease from Prior Year
General (Operational)	$231,905,143	$242,875,026	4.73%
Special Revenue	$39,576,735	$55,567,555	40.40%
Debt Service	$48,730,971	$51,492,124	5.67%
Capital Construction	$245,423,965	$186,302,038	-24.09%
Internal Services	$0	$0	--
Total All Funds	**$565,636,814**	**$536,236,743**	**-5.20%**

EXTENDED PROJECTION ASSUMPTIONS

The following assumptions describe the budgetary outlook beyond the current annual budget adoption:

Revenues

- State School Fund revenue will increase by 10% per biennia (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.
- Other local revenue collections will grow at an annual rate of 4 percent.
- Annual District & ESD Local Revenue increase 3 percent.
- Enrollment is based on historical trend analysis and projected impact of new construction.
- There are zero fund transfers in or out of the General Fund.
- 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.

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 remains flat over the next several biennium based on the most recent valuation, bond debt service rates, and impact of the state level system reforms provided by Senate Bill 1049[3].
- Debt service requirements are calculated on consolidated schedule based on current obligations, assessed property values, and collection rates.
- Staffing projections are based on the 2019-20 current service level and aligned with Student Investment Act and full funding of Measure 98. Licensed staffing will be adjusted in 2020-21 according to student enrollment. Class size targets are tiered by grade level: Kindergarten, 26:1; Grades 1-2, 27:1 (reduced from 28:1); and Grades 3-12, 29.5:1 (reduced from 31:1).
- There is a 5.0 percent annual increase in utility, equipment, and property/liability costs, and a 2.0 percent annual increase in supply costs for 2020-21 and beyond.
- Non-consumable supplies for technology, equipment, energy-savings improvements, and certain maintenance services up to $2,000,000 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.

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

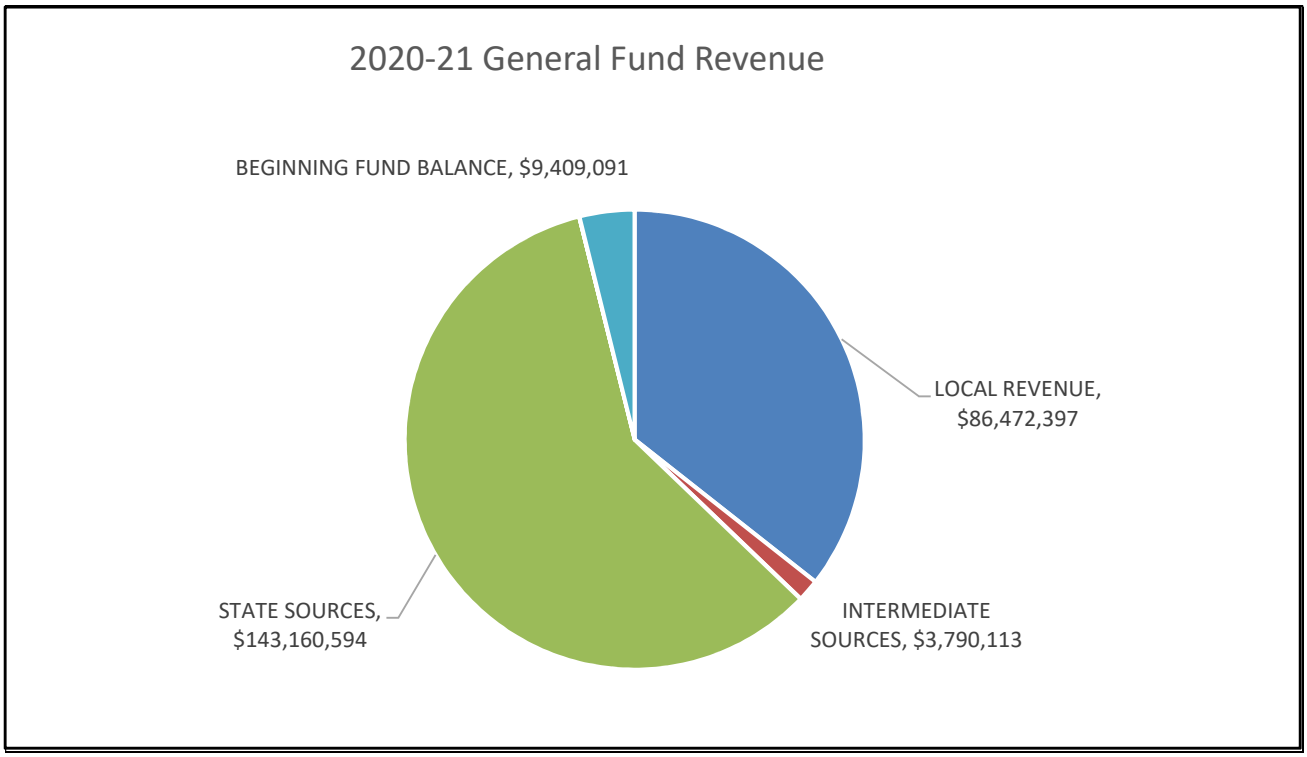
General Fund

BUDGET GENERAL FUND REVENUE

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.



GENERAL FUND REVENUES

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.

2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Adopted
$72,653,545	$76,145,402	$75,855,778	$82,507,073

Interest on Investments

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

2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Adopted
$992,253	$1,182,493	$1,200,343	$1,200,353

Other Local Revenue

Other local revenue consists of fees, building rentals, prior year property taxes, and gate receipts.

2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Adopted
$1,210,849	$1,212,752	$2,004,826	$2,764,971

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.

2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Adopted
$535,503	$676,651	$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).

2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Adopted
$3,363,599	$3,345,833	$3,197,681	$3,293,612

State Sources

State sources make up approximately 59.0 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 $9.0 billion K-12 allocation for the 2019-21 biennium.

2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Adopted
$134,002,096	$133,882,639	$140,165,278	$143,160,594

Other Sources

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

2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Adopted
$1,120,693	$1,042,832	$0	$42,832

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. The 2019-20 Beginning Fund balance of $9,409,091 is 3.9% percent of the total revenues.

2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Adopted
$12,711,074	$12,795,799	$8,999,197	$9,409,091

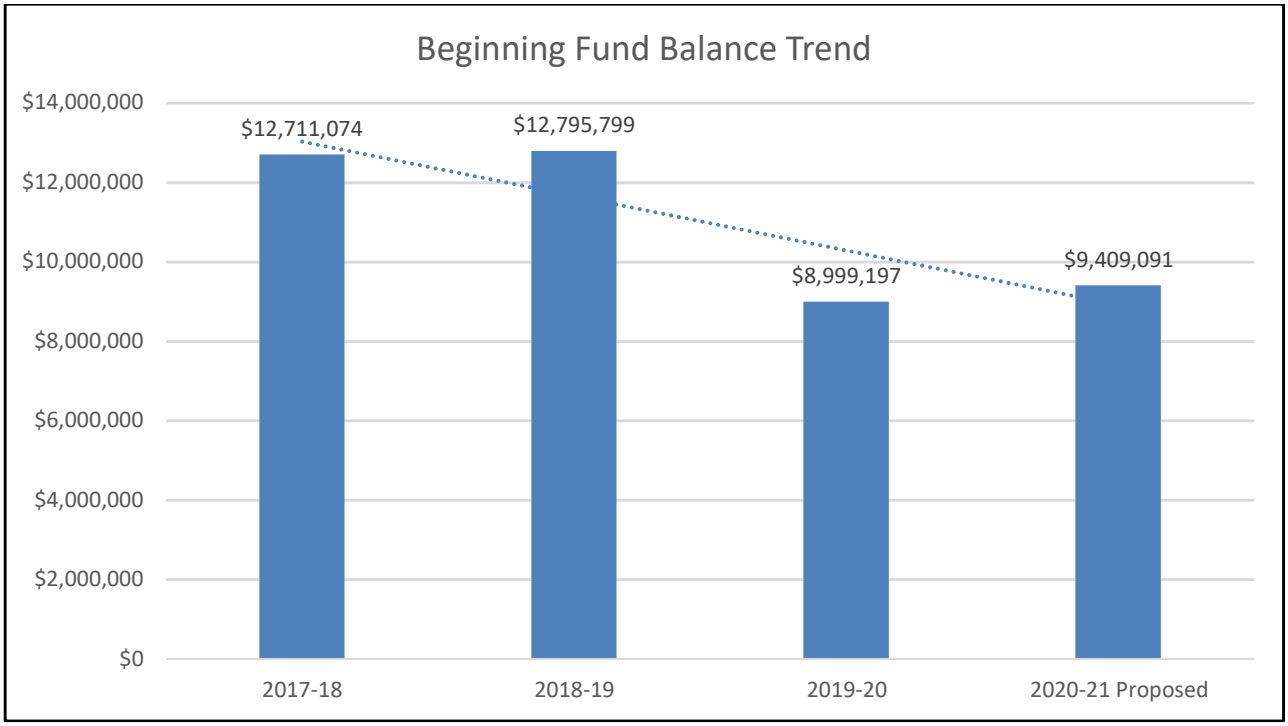
Total Revenue

2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Adopted
$226,589,612	$230,284,401	$231,905,143	$242,875,026

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 Beginning Fund Balance target of 4.0 percent for 2020-21. The budget includes $9,409,091 as the Beginning Fund balance, which is a $409,894 increase from the 2019-20 adopted budget beginning fund balance.

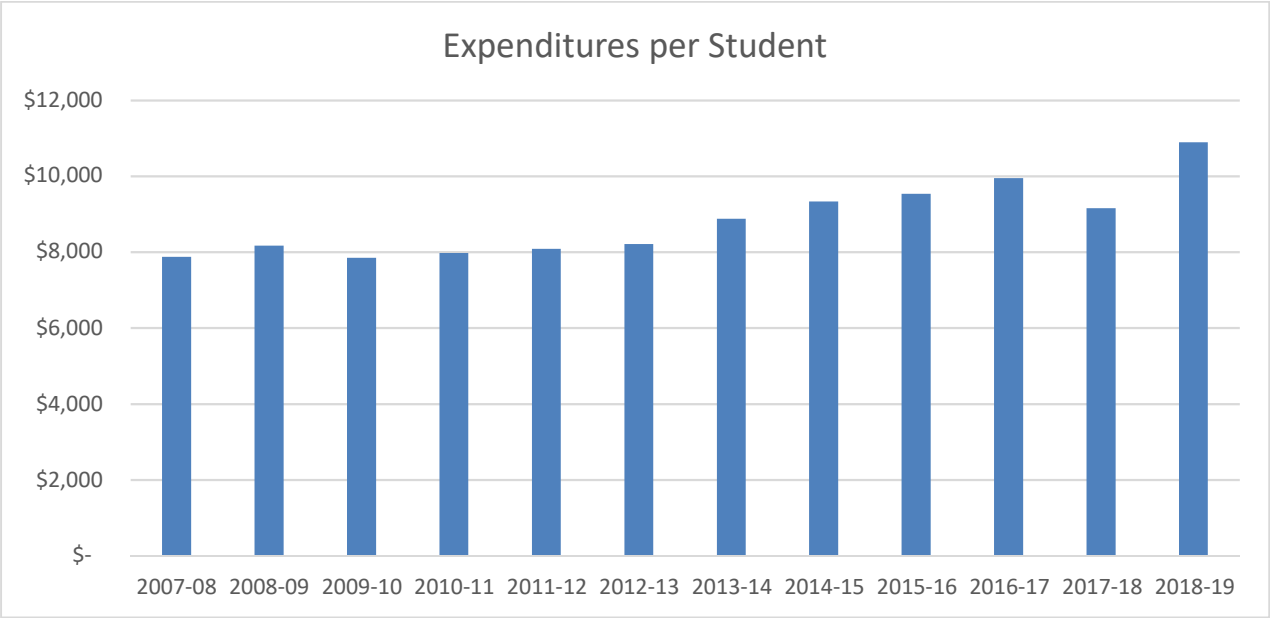


ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED
100.0000.1111	CURRENT YEAR PROPERTY TAX	$72,008,445	$73,912,246	$75,025,205	$81,608,260
100.0000.1112	PRIOR YEAR PROPERTY TAX	$563,856	$2,146,571	$750,252	$816,083
100.0000.1113	COUNTY TAX SALES/BACK TAX	$0	$0	$13,656	$14,065
100.0000.1114	PAYMENTS IN LIEU OF PR TX	$11,994	$14,812	$17,948	$18,486
100.0000.1190	PENALTIES & INTEREST ON TAX	$43,251	$71,773	$48,717	$50,178
100.0000.1200	HOUSING AUTHORITY	$25,999	$0	$0	$0
100.0000.1312	NON-RESIDENT TUITION	$28,202	$4,408	$0	$0
100.0000.1411	TRANSP FEES FROM INDIVID	$31,524	$42,285	$107,758	$110,990
100.0000.1512	INTEREST ON LGIP	$992,222	$1,182,462	$1,200,000	$1,200,000
100.0000.1513	INTEREST ON BANK ACCOUNTS	$31	$31	$343	$353
100.0000.1710	GATE RECEIPTS	$64,386	$82,156	$76,578	$78,876
100.0000.1742	STUDENT TOWEL FEES	$55	$165	$1,619	$1,668
100.0000.1744	STUDENT PARTICIPATION FEES	$305,803	$390,532	$404,112	$416,236
100.0000.1910	RENTAL/BLDG USAGE	$170,761	$225,832	$289,809	$298,503
100.0000.1920	CONTRIBUTIONS/DONATIONS	$150	$0	$51,500	$53,045
100.0000.1960	RECOVERY PRIOR YEAR EXP	$7,425	($49,387)	$35,573	$36,640
100.0000.1975	REBATE	$33,073	$0	$132,997	$136,987
100.0000.1980	FEES CHARGED TO GRANTS	$427,660	$405,258	$793,319	$1,517,119
100.0000.1990	MISCELLANEOUS REVENUE	$11,513	$94,453	$29,964	$30,863
100.0000.1993	REIMBURSE/EXPENSE	$107,645	$3,800	$8,778	$0
100.0000.1995	PRINTING REVENUE	$1,431	($908)	$47,069	$9,041
100.0000.1996	TEXTBOOK SALES	$572	$4,896	$0	$48,481
100.0000.1998	REIMBRSMT -MODIFIED WORKER	$20,649	$9,262	$25,750	$26,523
TOTAL LOCAL REVENUE		**$74,856,647**	**$78,540,647**	**$79,060,947**	**$86,472,397**
100.0000.2101	COUNTY SCHOOL FUND	$535,503	$676,651	$482,040	$496,500
100.0000.2103	ESD PASS THROUGH	$3,363,599	$3,345,833	$3,197,681	$3,293,612
TOTAL INTERMEDIATE SOURCES		**$3,899,102**	**$4,022,484**	**$3,679,721**	**$3,790,112**
100.0000.3101	STATE SCH FUND	$120,268,585	$119,676,390	$124,122,863	$126,674,482
100.0000.3103	COMMON SCHOOL FUND	$2,109,549	$2,254,742	$2,692,415	$2,800,112
100.0000.3104	STATE TIMBER REVENUE	$1,123,962	$1,331,507	$650,000	$650,000
100.0000.3105	SSF TRANSPORTATION	$10,500,000	$10,620,000	$11,200,000	$11,536,000
100.0000.3199	OTHER UNRESTRICTED GRANTS	$0	$0	$1,500,000	$1,500,000
TOTAL STATE SOURCES		**$134,002,096**	**$133,882,639**	**$140,165,278**	**$143,160,594**
100.0000.5200	TRANSFERS	$1,000,000	$1,000,000	$0	$0
TOTAL TRANSFERS		**$1,000,000**	**$1,000,000**	**$0**	**$0**
100.0000.5300	COMPENSATION/LOSS	$120,693	$42,832	$0	$42,832
TOTAL COMPENSATION/LOSS ASSETS		**$120,693**	**$42,832**	**$0**	**$42,832**
TOTAL BEGINNING FUND BALANCE		**$12,711,074**	**$12,795,799**	**$8,999,197**	**$9,409,091**
TOTAL REVENUE		**$226,589,612**	**$230,284,401**	**$231,905,143**	**$242,875,026**

Note: Immaterial rounding differences may exist between tables.

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 2018-19 fiscal year, the average operational cost of educating a student in the Hillsboro School District was $10,894. This figure is determined by dividing total General Fund expenditures for 2018-19, $220,193,859, by our total Average Daily Membership (ADM) of 20,213 ($220,193,859/ 20,213 = $10,894). The breakdown of the $10,894 is as follows:

Instruction ($6,029 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 ($1,275 per student). Staffing, materials and supplies for students with disabilities in less restrictive programs, and students with disabilities in restrictive programs.

Student Services ($362 per student). Staffing and office supplies for attendance, guidance, health services, media services, assessment, testing, and instructional staff development.

Central Services ($449 per student). Expenditures related to the Board of Directors, Superintendent, Business Office, Print Shop, and Human Resources.

School Administration ($929 per student). Principals, assistant principals, teachers on special assignment (TOSAs), supplies, materials, purchased administrative services, and support at each campus.

Facilities ($816 per student). Personnel and supplies for custodial and maintenance services, plus major maintenance projects district wide.

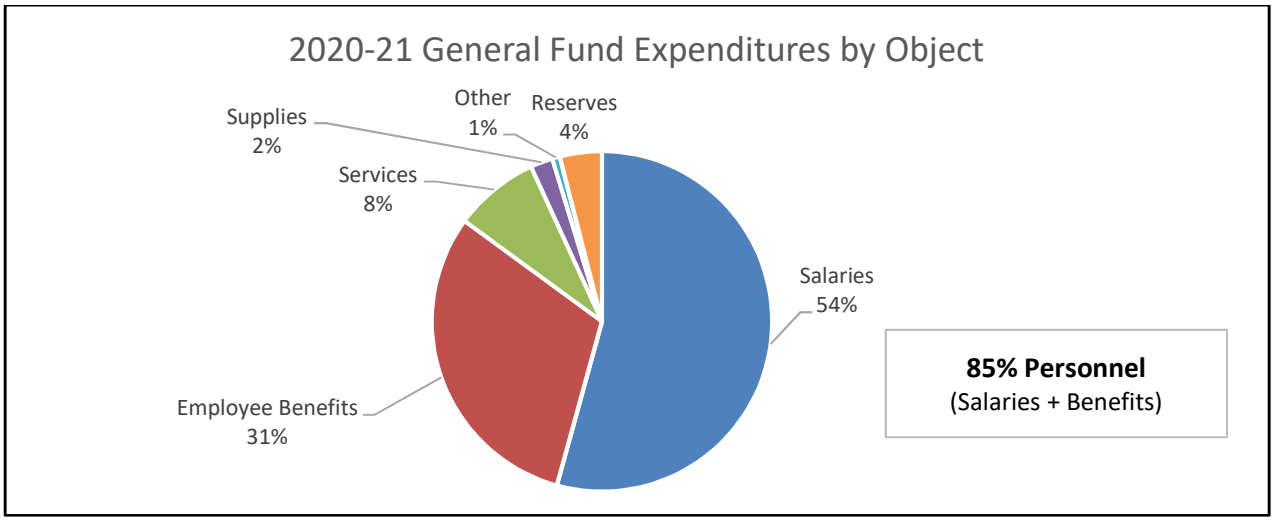
Transportation ($750 per student). Transportation costs for home-to-school, special education, and athletic/activity events. Seventy percent of eligible transportation costs are reimbursed by the state.

Technology ($229 per student). Staffing and new technology for classroom instruction.

Community Service ($55 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	Description	2018-19 Actual	2019-20 Adopted	2020-21 Adopted	Increase/Decrease from Prior Year
Salaries	All salaries including negotiated increases.	$123,616,394	$125,841,225	$126,998,297	0.92%
Benefits	Includes associated payroll costs, PERS, health insurance caps, tuition reimbursement	$67,092,481	$71,371,236	$72,804,372	2.01%
Purchased Services	Utilities, printing, charter school payments, contracted services	$21,036,388	$18,811,642	$22,972,531	22.12%
Supplies and Materials	Supplies, textbooks, computer hardware and software, gasoline	$6,868,737	$4,945,810	$7,546,233	52.58%
Capital Expenditures	New and replacement equipment	$128,003	$0	$0	0.00%
Other	Dues, Fees, and Insurance	$1,451,856	$1,659,028	$1,559,581	-5.99%
Reserves	Planned reserves for next year	$10,090,542	$9,276,202	$10,994,012	18.52%
Total		**$230,284,401**	**$231,905,143**	**$242,875,026**	**4.73%**



General Fund by Object

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED	2020-21 FTE
100.0000.0111	REG LICENSED SALARIES	$72,990,213	$76,450,479	$78,426,635	$78,594,960	981.30
100.0000.0112	REG CLASSIFIED SALARIES	$30,207,874	$30,484,310	$31,213,438	$30,896,404	693.20
100.0000.0113	REG ADMIN SALARIES	$7,906,271	$8,200,111	$8,237,582	$8,448,730	62.10
100.0000.0114	REG SUPERVISORY SALARIES	$1,975,448	$2,021,999	$2,157,363	$2,229,365	27.5
100.0000.0116	EARLY RETIREMENT STIPEND	$13,000	$7,000	$0	$0	0.0
100.0000.0121	SUBSTITUTES-LICENSED	$99,545	$142,124	$106,090	$150,414	0.0
100.0000.0122	SUBSTITUTES-CLASSIFIED	$79,390	$42,424	$79,568	$44,898	0.0
100.0000.0123	CERTIFIED TEMPORARY WAGE	$59,055	$107,649	$210,359	$113,928	0.0
100.0000.0124	TEMPORARY-CLASSIFIED	$694,848	$962,817	$273,182	$1,018,974	0.0
100.0000.0126	SUBSTITUTES-ADMIN	$0	$0	$49,378	$0	0.0
100.0000.0130	ADDITIONAL SALARIES	$6,767	$5,718	$49,589	$6,051	0.0
100.0000.0131	EXTENDED CONTRACT	$1,217,202	$1,308,434	$1,471,672	$1,384,749	0.0
100.0000.0132	DEPT COORDINATOR STIPEND	$933,529	$1,014,088	$749,310	$1,073,235	0.0
100.0000.0133	ATHLETIC COACHING PAY	$661,267	$743,783	$727,957	$787,164	0.0
100.0000.0134	ADVISOR PAY	$177,404	$186,626	$208,809	$197,511	0.0
100.0000.0135	STUDENT SUPERVISION PAY	$84,408	$86,175	$87,024	$91,201	0.0
100.0000.0136	ATHLETIC/ACTIVITY PAY	$121,118	$134,714	$138,937	$142,571	0.0
100.0000.0138	EXTRA DUTY STIPEND	$0	$0	$0	$0	0.0
100.0000.0139	OVERTIME SALARIES	$977,351	$907,726	$975,059	$960,670	0.0
100.0000.0140	OTHER TIME	$731,180	$779,515	$660,887	$824,980	0.0
100.0000.0144	STUDENT WAGES	$21,533	$30,702	$18,386	$32,492	0.0
TOTAL SALARIES		**$118,957,403**	**$123,616,394**	**$125,841,225**	**$126,998,297**	**1,764.10**
100.0000.0200	EMPLOYEE BENEFITS	$18	$0	$0	$0	0.0
100.0000.0211	PERS EMPLOYER CONTRBUTN	$7,723,345	$7,356,348	$6,015,966	$11,463,941	0.0
100.0000.0212	PERS-EMPLOYEE PICKUP	$0	$0	$0	$0	0.0
100.0000.0213	PERS UAL BOND 2005	$7,797,814	$8,055,369	$8,283,790	$8,353,557	0.0
100.0000.0214	PERS UAL BOND 2015	$2,227,356	$2,292,097	$2,365,751	$2,355,463	0.0
100.0000.0216	PERS EMPLOYER-TIER III	$8,306,946	$8,942,921	$15,979,822	$12,086,600	0.0
100.0000.0218	PERS- PRIOR PERIOD REC	$80,845	$53,518	$0	$0	0.0
100.0000.0220	SOCIAL SECURITY ADMIN	$9,065,580	$9,375,253	$9,626,854	$9,715,370	0.0
100.0000.0231	WORKERS' COMPENSATION	$759,135	$737,347	$629,206	$634,991	0.0
100.0000.0232	UNEMPLOYMENT COMPENSTN	$118,503	$122,701	$125,841	$126,998	0.0
100.0000.0240	POST EMPLOYMENT BENEFIT	$0	$0	$0	$0	0.0
100.0000.0241	DISABILITY INSURANCE	$506,024	$476,932	$0	$524,377	0.0
100.0000.0242	MEDICAL INSURANCE	$22,843,235	$23,845,181	$23,676,598	$22,743,172	0.0
100.0000.0243	LIFE INSURANCE	$126,377	$113,082	$90,000	$90,000	0.0
100.0000.0244	EMPLOYEE ASSISTANCE	$22,631	$22,156	$0	$0	0.0

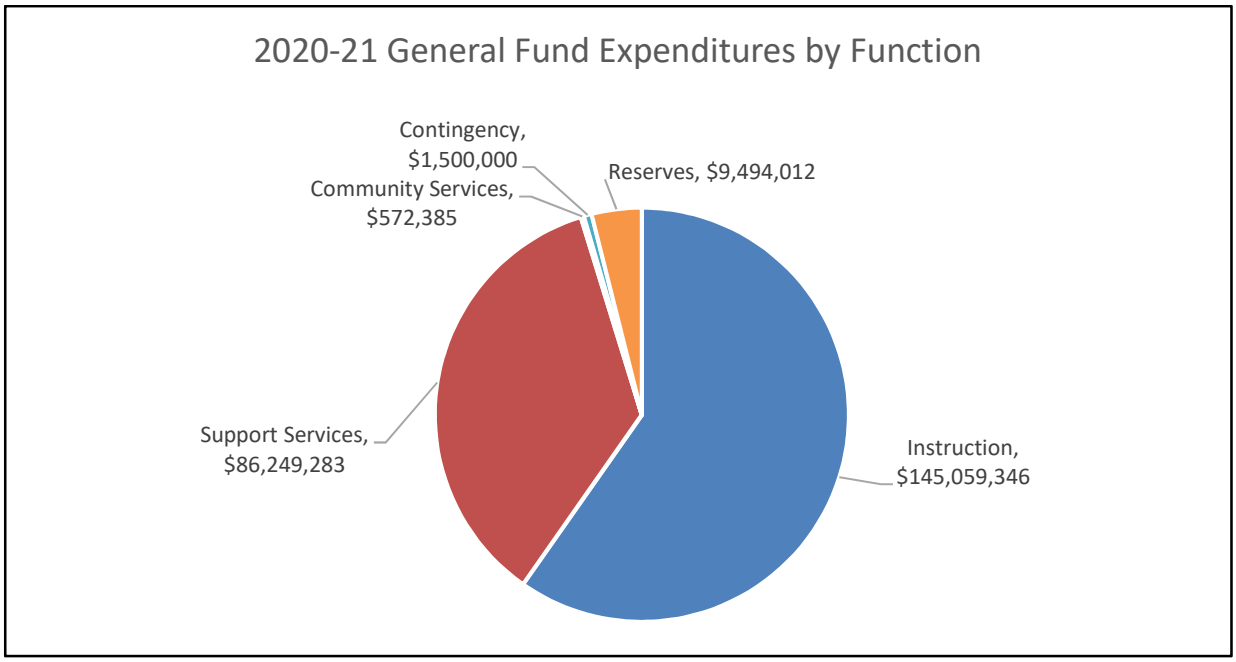
ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED	2020-21 FTE
100.0000.0245	TRAVEL ALLOWANCE	$113,010	$117,422	$100,000	$100,000	0.0
100.0000.0246	DENTAL INSURANCE	$2,855,489	$2,926,205	$2,517,408	$2,649,903	0.0
100.0000.0247	EMPLOYER PROVIDED TSA	$71,211	$35,000	$0	$0	0.0
100.0000.0248	VISION INSURANCE	$659,793	$686,116	$150,000	$150,000	0.0
100.0000.0249	TUITION REIMBURSEMENT	$514,493	$464,441	$500,000	$500,000	0.0
100.0000.0251	ADMIN FLEX BENEFIT	$1,313,440	$1,404,680	$1,250,000	$1,250,000	0.0
100.0000.0252	DOMESTIC PARTNER TAXABLE	($1,482)	($710)	$0	$0	0.0
100.0000.0254	COMMUNICATIONS STIPEND	$55,955	$66,422	$50,000	$50,000	0.0
100.0000.0255	CLASSIFIED PROF IMPR	$0	$0	$10,000	$10,000	0.0
TOTAL BENEFITS		**$65,159,718**	**$67,092,481**	**$71,371,236**	**$72,804,372**	**0.0**
100.0000.0310	INSTRUCTION SERVICES	$62,068	$57,044	$85,187	$62,891	0.0
100.0000.0311	INSTRUCTION SERVICES	$31,416	$24,065	$54,400	$26,531	0.0
100.0000.0312	INSTR PROG IMPROVEMENT	$55,499	$170,580	$54,978	$188,064	0.0
100.0000.0313	STUDENT SERVICES	$1,272,870	$1,259,089	$1,151,149	$1,388,146	0.0
100.0000.0318	PROF IMPRV/NON INSTRUCT	$4,278	$2,420	$11,926	$2,668	0.0
100.0000.0319	OTHER PROF & TECH INSTRNL	$407,858	$410,175	$459,468	$452,218	0.0
100.0000.0320	PROPERTY SERVICES	$1,932	$4,184	$840	$4,613	0.0
100.0000.0321	CUSTODIAL SERVICES	$4,514	$0	$0	$0	0.0
100.0000.0322	REPAIR & MAINTENANCE	$446,390	$461,882	$780,989	$509,225	0.0
100.0000.0323	LAUNDRY & DRY CLEANING	$172,160	$231,511	$302,041	$255,241	0.0
100.0000.0324	RENTAL EXPENSE	$587,301	$523,291	$582,269	$576,929	0.0
100.0000.0325	ELECTRICITY	$2,487,697	$2,755,696	$2,526,578	$3,038,155	0.0
100.0000.0326	HEATING FUEL	$622,242	$592,148	$777,066	$652,844	0.0
100.0000.0327	WATER & SEWAGE	$1,332,973	$1,531,868	$1,161,830	$1,688,884	0.0
100.0000.0328	GARBAGE	$337,115	$435,377	$347,288	$480,003	0.0
100.0000.0329	OTHER PROPERTY SERVICES	$19,629	$14,753	$255,608	$16,265	0.0
100.0000.0330	STUDENT TRANSPORTATION	$90	$264	$0	$291	0.0
100.0000.0331	REIMBURSABLE STUDNT TRAN	($160,245)	($188,812)	($172,802)	($208,166)	0.0
100.0000.0332	NONREIMB STUDENT TRANS	$126,458	$126,091	$138,305	$139,015	0.0
100.0000.0340	TRAVEL	$509,787	$482,281	$520,573	$531,715	0.0
100.0000.0342	TRAVEL – IN DISTRICT	$4,326	$1,703	$123	$1,878	0.0
100.0000.0343	STUDENT OUT OF DIST TRANS	$30,290	$6,760	$5,812	$7,453	0.0
100.0000.0351	TELEPHONE	$279,485	$496,138	$114,536	$546,992	0.0
100.0000.0353	POSTAGE	$116,280	$113,343	$170,659	$124,960	0.0
100.0000.0354	ADVERTISING	$18,538	$5,200	$16,624	$5,733	0.0
100.0000.0355	PRINTING AND BINDING	($21,953)	$28,707	$7,438	$31,650	0.0
100.0000.0360	CHARTER SCHOOL PAYMENTS	$1,315,133	$1,296,431	$1,574,848	$1,497,377	0.0
100.0000.0371	TUITION TO PUBLIC SCHOOLS	$194,514	$214,870	$190,194	$236,894	0.0
100.0000.0372	TUITION OUT OF STATE	$92,702	$0	$40,900	$0	0.0
100.0000.0373	TUITION TO PRIVATE SCHOOL	$0	$13,967	$0	$15,399	0.0
100.0000.0374	OTHER TUITION PAYMENTS	$247,922	$721,846	$0	$795,835	0.0

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED	2020-21 FTE
100.0000.0380	NON-INSTRUCT PROF SERV	$231,526	$209,164	$177,829	$230,604	0.0
100.0000.0381	AUDIT SERVICES	$85,000	$35,000	$64,595	$38,588	0.0
100.0000.0382	LEGAL SERVICES	$92,109	$115,700	$108,931	$127,559	0.0
100.0000.0383	ARCHITECT/ENGINEER SVCS	$1,050	$8,030	$61,504	$8,853	0.0
100.0000.0384	NEGOTIATION SERVICES	$22,054	$0	$0	$0	0.0
100.0000.0385	MANAGEMENT SERVICES	$6,134	$0	$0	$0	0.0
100.0000.0388	ELECTION SERVICES	$0	$33,615	$0	$37,061	0.0
100.0000.0390	OTHER PROF & TECH SRV	$2,329,027	$1,972,560	$198,450	$2,174,747	0.0
100.0000.0391	SUBSTITUTE – LICENSED	$3,429,010	$3,463,326	$4,496,381	$3,672,858	0.0
100.0000.0392	BANK SERVICE FEE	$5,204	$1,486	$0	$1,941	0.0
100.0000.0399	SUBSTITUTE – CLASSIFIED	$2,880,671	$3,404,635	$2,545,125	$3,610,617	0.0
TOTAL PURCHASED SERVICES		**$19,681,055**	**$21,036,388**	**$18,811,642**	**$22,972,531**	**0.0**
100.0000.0410	SUPPLIES AND MATERIALS	$3,568,063	$2,520,351	$1,700,014	$2,622,173	0.0
100.0000.0412	CUSTODIAL SUPPLIES	$490,648	$433,700	$568,319	$451,222	0.0
100.0000.0417	MAINTENANCE SUPPLIES	$289,608	$249,528	$36,588	$259,608	0.0
100.0000.0418	GASOLINE AND OIL	$910,737	$912,010	$395,352	$948,855	0.0
100.0000.0419	TIRES	$44,289	$66,142	$0	$68,814	0.0
100.0000.0420	TEXTBOOKS	$122,686	$274,946	$31,083	$686,054	0.0
100.0000.0430	LIBRARY BOOKS	$25,358	$40,422	$31,307	$42,056	0.0
100.0000.0440	PERIODICAL SUBSCRIPTIONS	$41,542	$52,621	$0	$54,746	0.0
100.0000.0450	FOOD	$0	$83	$0	$86	0.0
100.0000.0460	NON-CONSUMABLE ITEMS	$247,412	$312,630	$204,674	$325,260	0.0
100.0000.0461	<$5000 EQUIPMENT	$175,826	$164,254	$494,190	$170,890	0.0
100.0000.0470	COMPUTER SOFTWARE	$1,009,367	$1,337,884	$1,236,960	$1,391,935	0.0
100.0000.0480	COMPUTER HARDWARE	$482,958	$319,011	$164,807	$331,899	0.0
100.0000.0481	<$5000 COMPUTER HARDWAR	$805,380	$185,155	$82,516	$192,635	0.0
TOTAL SUPPLIES & MATERIALS		**$8,213,874**	**$6,868,737**	**$4,945,810**	**$7,546,233**	**0.0**
100.0000.0520	BUILDING ACQUISITIONS	$16,895	$0	$0	$0	0.0
100.0000.0530	IMPROVEMENTS TO BUILDING	$90,369	$0	$0	$0	0.0
100.0000.0540	CAPITAL EQUIPMENT	$17,765	$122,400	$0	$0	0.0
100.0000.0542	REPLACEMENT EQUIPMENT	$36,732	$0	$0	$0	0.0
100.0000.0550	CAPITAL TECHNOLOGY	$0	$5,603	$0	$0	0.0
TOTAL CAPITAL EQUIPMENT		**$161,761**	**$128,003**	**$0**	**$0**	**0.0**
100.0000.0610	REDEMPTION OF PRINCIPAL	$0	$0	$0	$0	0.0
100.0000.0621	INTEREST	$0	$82	$0	$0	0.0
100.0000.0630	BAD DEBT WRITE-OFF	$0	$21,608	$0	$0	0.0
100.0000.0640	DUES & FEES	$335,490	$325,658	$320,470	$358,541	0.0
100.0000.0650	INSURANCE AND JUDGMENTS	$0	$0	$0	$265,938	0.0
100.0000.0651	LIABILITY INSURANCE	$347,109	$253,275	$375,199	$210	0.0
100.0000.0652	FIDELITY BOND PREMIUMS	$200	$200	$243	$861,558	0.0
100.0000.0653	PROPERTY & CASULTY INS	$911,210	$820,531	$856,747	$4,000	0.0

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED	2020-21 FTE
100.0000.0655	JUDGEMENTS & SETTLEMNTS	$12,100	$4,000	$83,193	$26,502	0.0
100.0000.0670	TAXES & LICENSES	$13,893	$26,502	$23,176	$42,832	0.0
TOTAL DUES AND FEES		**$1,620,002**	**$1,451,856**	**$1,659,028**	**$1,559,581**	**0.0**
100.0000.790	TRANSFER TO PERS RESERVE	$0	$0	$0	$0	0.0
TOTAL TRANSFERS		**$0**	**$0**	**$0**	**$0**	**0.0**
100.0000.0810	PLANNED RESERVE	$0	$0	$3,000,000	$1,500,000	0.0
100.0000.0820	RESERVED FOR NEXT YEAR	$12,795,799	$10,090,542	$6,276,202	$9,494,012	0.0
TOTAL EXPENDITURES		**$226,589,612**	**$230,284,401**	**$231,905,143**	**$242,875,026**	**1,764.10**

General Fund Budget by Function Summary

Function	Description	2018-19 Actuals	2019-20 Adopted	2020-21 Adopted	Change from Prior Year
Instruction	Direct classroom	$137,748,135	$137,814,845	$145,059,346	5.26%
Support Services	Counselors, media, assessment, central administration, facilities, transportation	$81,902,188	$84,124,933	$86,249,283	2.53%
Community Services	Office of Hispanic Outreach	$543,536	$689,163	$572,385	-16.94%
Building Improvements	Building acquisitions and capital improvements	$0	$0	$0	0.00%
Other	Debt Service on Admin Center Building	$0	$0	$0	0.00%
Contingency	Unexpected expenditures	$0	$3,000,000	$1,500,000	-50.00%
Reserves	Next year's reserve	$10,090,542	$6,276,202	$9,494,012	51.27%
Total		**$230,284,401**	**$231,905,143**	**$242,875,026**	**4.73%**



General Fund by Function

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED	2020-21 FTE
100.1111.0000	PRIMARY EDUCATION	$48,878,409	$49,560,583	$50,898,121	$52,191,093	428.5
100.1113.0000	ELEMENTARY EXTRACURRIC	$144,642	$182,631	$150,619	$192,324	0.0
100.1121.0000	MIDDLE SCHOOL PROGRAMS	$11,699,621	$11,457,315	$12,183,063	$12,065,431	94.9
100.1122.0000	MIDDLE SCHL EXTRACURRIC	$94,590	$88,403	$98,499	$93,095	0.0
100.1131.0000	HIGH SCHOOL PROGRAMS	$24,292,851	$25,463,676	$25,296,659	$26,815,203	188.0
100.1132.0000	HIGH SCHOOL EXTRACURRIC	$2,508,974	$2,711,951	$2,612,648	$2,855,892	7.9
100.1133.0000	SATURDAY SCHOOL-HIGH SCH	$10,630	$15,041	$11,069	$15,839	0.0
100.1140.0000	PRE-KINDERGARTEN PROG	$0	$70	$0	$74	0.0
100.1210.0000	TALENTED AND GIFTED	$508,418	$523,909	$529,426	$551,716	2.3
100.1220.0000	RESTRICTIVE PROG-SP PROG	$708,737	$697,496	$738,023	$734,517	0.0
100.1221.0000	LEARNING CNTRS-STRUCTUR	$10,285,179	$10,664,615	$10,710,174	$11,230,657	135.4
100.1223.0000	COMMUNITY TRANSITION	$1,780,661	$1,651,599	$1,854,240	$1,739,260	23.4
100.1224.0000	LIFE SKILLLS WITH NURSING	$1,382,037	$1,552,458	$1,439,144	$1,634,857	14.0
100.1225.0000	OUT OF DISTRICT PROGRAMS	$714,696	$676,845	$744,228	$712,770	0.0
100.1226.0000	HOME INSTRUCTION	$210,599	$173,238	$219,301	$182,433	1.0
100.1227.0000	EXTENDED SCHOOL YR	$117,214	$114,508	$122,057	$120,586	0.0
100.1250.0000	LESS RESTRICTIVE PROGRMS	$13,725,725	$14,736,025	$14,292,888	$15,518,164	151.5
100.1270.0000	EDUCATIONALLY DISADV	$0	$102,832	$0	$108,290	0.0
100.1272.0000	TITLE I	$1,157	$51,128	$1,205	$53,842	0.0
100.1280.0000	ALTERNATIVE EDUCATION	$1,243,542	$1,279,969	$1,294,927	$1,347,905	11.0
100.1288.0000	CHARTER SCHOOLS	$1,353,640	$1,336,942	$1,409,574	$1,407,902	0.0
100.1289.0000	OPTIONS PROGRAMS	$750,652	$737,866	$781,670	$777,029	0.8
100.1290.0000	DESIGNATED PROGRAMS	$18	$0	$19	$0	0.0
100.1291.0000	ENGLISH 2ND LANGUAG PROG	$10,864,861	$12,825,118	$11,313,810	$13,505,832	97.9
100.1292.0000	TEEN PARENT PROGRAMS	$723,571	$763,705	$753,470	$804,240	4.1
100.1293.0000	MIGRANT EDUCATION	$0	($1,450)	$0	($1,527)	0.0
100.1294.0000	YOUTH CORRECTN EDUCATN	$695	$234,917	$724	$247,386	1.0
100.1296.0000	ACADEMIC INTERVENTIONS	$195,233	$143,917	$203,300	$151,557	1.3
100.1430.0000	SECONDARY SUMMER SCH	$149,798	$2,828	$155,987	$2,979	0.0
TOTAL INSTRUCTIONAL SERVICES		**$132,346,150**	**$137,748,135**	**$137,814,845**	**$145,059,346**	**1,163.0**
100.2110.0000	ATTENDANC & SOCL WRK SVC	$527,823	$136,948	$549,633	$144,217	4.0
100.2112.0000	ATTENDANCE SERVICES	$519,781	$505,849	$541,259	$532,698	5.7
100.2115.0000	STUDENT SAFETY	$1,230,467	$1,182,189	$1,281,311	$1,244,936	6.5
100.2116.0000	BEHAVIORIAL SERVICES	$699,781	$903,680	$728,697	$951,644	0.0
100.2118.0000	LIMITED STUDENT SUPPORT	$1,316,171	$1,884,694	$1,370,557	$1,984,727	0.0
100.2122.0000	COUNSELING SERVICES	$5,059,785	$6,002,221	$5,268,861	$6,320,799	44.2
100.2126.0000	PLACEMENT SERVICES	$75,284	$86,320	$78,395	$90,902	3.4
100.2130.0000	HEALTH SERVICES	$92,633	$78,269	$96,461	$82,423	0.6

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED	2020-21 FTE
100.2132.0000	MEDICAL SERVICES	$141,582	$232,383	$147,432	$244,717	0.0
100.2134.0000	NURSE SERVICES	$269,037	$635,743	$280,154	$669,486	6.9
100.2139.0000	OTHER HEALTH SERVICES	$360,871	$427,189	$375,783	$449,863	3.9
100.2140.0000	PSYCHOLOGICAL SERVICES	$1,017,154	$923,956	$1,059,184	$972,997	8.2
100.2150.0000	SPEECH & AUDIO SERVICES	$3,270,543	$3,739,516	$3,405,686	$3,937,997	28.0
100.2160.0000	STUDENT TREATMNT CENTER	$115,467	$114,893	$120,238	$120,991	0.0
100.2190.0000	STUDENT SERVICES DIRECTR	$197,232	$341,801	$205,382	$359,943	0.0
100.2210.0000	IMPROVEMNT OF INSTRCTN	$942,179	$669,297	$981,111	$704,821	1.0
100.2211.0000	SERVICE AREA DIRECTION	$0	$0	$0	$0	0.0
100.2212.0000	OTHER CURRICULUM INSTR	$0	$0	$0	$0	0.0
100.2213.0000	CURRICULUM DEVELOPMENT	$980,101	$335,053	$1,020,600	$352,836	0.0
100.2220.0000	EDUCATIONAL MEDIA SVCS	$6,472	$2,910	$6,739	$3,064	0.0
100.2222.0000	LIBRARY MEDIA CENTER	$1,358,288	$1,362,608	$1,414,414	$1,434,931	15.3
100.2223.0000	MULTIMEDIA SERVICES	$2,121	$3,452	$2,209	$3,635	0.0
100.2230.0000	ASSESSMENT & TESTING	$165,771	$313,307	$172,621	$329,936	0.0
100.2240.0000	INSTRUCTNL STAFF DEVELOP	$1,635,561	$1,561,890	$1,703,144	$1,644,790	1.8
100.2310.0000	BOARD OF EDUCATION	$231,363	$234,123	$240,923	$246,549	1.0
100.2321.0000	OFFICE OF SUPERINTENDENT	$604,632	$570,000	$629,616	$600,254	2.0
100.2410.0000	OFFICE OF THE PRINCIPAL	$14,795,791	$15,240,556	$15,407,170	$16,049,474	105.1
100.2490.0000	OTHER ADMINISTRATION	$2,648,383	$2,737,369	$2,757,817	$2,882,659	14.0
100.2510.0000	DIRECTOR BUSINESS SVC	$995,111	$918,403	$1,036,230	$967,149	7.2
100.2520.0000	FISCAL SERVICES	$62,424	$275,410	$65,003	$290,028	0.0
100.2524.0000	PAYROLL SERVICES	$345,889	$361,939	$360,182	$381,150	4.6
100.2525.0000	FINANCIAL ACCOUNTING	$238,057	$272,305	$247,894	$286,758	3.0
100.2528.0000	RISK MANAGEMENT SERVICES	$264,114	$984,009	$275,027	$1,036,237	1.0
100.2529.0000	OTHER FISCAL SERVICES	$42,844	$43,192	$44,614	$45,484	1.0
100.2540.0000	FACILITIES MAINTENANCE	$17,199,660	$16,197,598	$17,910,370	$17,057,312	116.2
100.2545.0000	HVAC SERVICES	$239,458	$294,290	$249,353	$309,910	0.0
100.2550.0000	STUDENT TRANSPORTATION	$15,225,758	$15,155,844	$15,854,904	$15,960,266	169.3
100.2573.0000	WAREHOUSE/DISTRIBUTION	$23,479	$25,352	$24,449	$26,698	0.5
100.2574.0000	PRINTING SERVICES	$11,149	$146,309	$11,610	$154,075	4.0
100.2620.0000	PLANNING & DEVELPMNT SVC	$1,515	($1,367)	$1,578	($1,440)	0.0
100.2630.0000	COMMUNITY RELATIONS	$569,276	$555,870	$592,799	$585,374	5.0
100.2639.0000	OTHER INFORMATION SRVS	$0	$0	$0	$0	0.0
100.2640.0000	STAFF SERVICES	$1,976,168	$1,976,045	$2,057,826	$2,080,927	12.4
100.2660.0000	TECHNOLOGY SERVICES	$5,285,806	$4,404,319	$5,504,222	$4,638,086	21.2
100.2670.0000	RECORDS MANAGEMENT	$27,757	$58,918	$28,904	$62,045	0.0
100.2700.0000	EARLY RETIREMENT	$13,995	$7,536	$14,571	$7,936	0.0
TOTAL SUPPORT SERVICES		**$80,786,733**	**$81,902,188**	**$84,124,933**	**$86,249,283**	**597.0**

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED	2020-21 FTE
100.3300.0000	OTHER COMMUNITY SERVICES	$661,816	$543,536	$689,163	$572,385	4.1
TOTAL OFFICE OF HISPANIC OUTREACH		**$661,816**	**$543,536**	**$689,163**	**$572,385**	**4.1**
100.4150.0000	BUILDING IMPROVEMENTS	$0	$0	$0	$0	0.0
TOTAL BUILDING IMPROVEMENTS		**$0**	**$0**	**$0**	**$0**	**0.0**
100.5110.0000	LONG TERM DEBT SERVICE	($886)	$0	$0	$0	0.0
TOTAL DEBT SERVICE		**($886)**	**$0**	**$0**	**$0**	**0.0**
100.5200.0000	TRANSFER TO PERS RESERVE	$0	$0	$0	$0	0.0
TOTAL TRANSFERS		**$0**	**$0**	**$0**	**$0**	**0.0**
100.6110.0000	OPERATING CONTINGENCY	$0	$0	$3,000,000	$1,500,000	0.0
100.7000.0000	UNAPPROPRIATED END BAL	$12,795,799	$10,090,542	$6,276,202	$9,494,012	0.0
TOTAL EXPENDITURES		**$226,589,612**	**$230,284,401**	**$231,905,143**	**$242,875,026**	**1,764.1**

Note: Immaterial rounding differences may exist between tables.

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.

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

1410 Elementary School Summer School
Summer school for elementary school 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.

1440 K-3 Summer School
Summer school for Kindergarten through 3rd grade 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.

2100 Support Services - Students
Activities designed to assess and improve the well-being of students and/or supplement the teaching process.

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.

2543 Energy Conservation Program
Costs associated with conserving energy throughout the District.

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.

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.

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.

5100 Debt Service
Payment for debt retirement.

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 Funds

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 I-A 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, an increase of $1.8M. 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 develop the District's needs.

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 and state-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-four elementary schools, one K-8 school, and five Head Start programs. During summer recess multiple meal serving sites and summer learning programs serve meals around the community to provide for populations in need.

The Nutrition Services department is self-supporting. Nutrition Services pays wages and benefits for 124 employees. This includes warehouse, office, and District maintenance staff. Salary and benefits represent approximately 48 percent of the department's expenditures.

Food, paper, and chemical supplies average 44 percent of Nutrition Services' expenditures. The department funds provide for repair and/or replacement of kitchen equipment as well as other professional service needs, approximately 4 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 catering staff provides in-district catering services to our District.

Beginning in the 2020-21 school year the State of Oregon has enacted legislative expansion of the Free Meal Program in schools. Increasing the household income limitations as well as supplementing revenues for Community Eligibility expansion are included in the program to decrease food instability in state households. HSD's percentage of free-and-reduced-price-eligible students totals 46 percent or 9,043 students.

Average Daily Participation for Breakfast and Lunch are 19 percent and 51 percent of District student enrollment, respectively. Á la carte items are offered at all secondary schools.

The chart below shows the year-to-date meal participation at District schools.

Month	Elementary School	Middle School	High School	District
September	53.5	43.1	35.5	44.0
October	57.7	46.5	39.0	47.7
November	53.5	43.1	35.5	44.0
December	58.2	45.4	37.2	46.9
January	58.4	46.6	37.5	47.5
February	58.5	47.7	37.0	47.7

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 80 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.

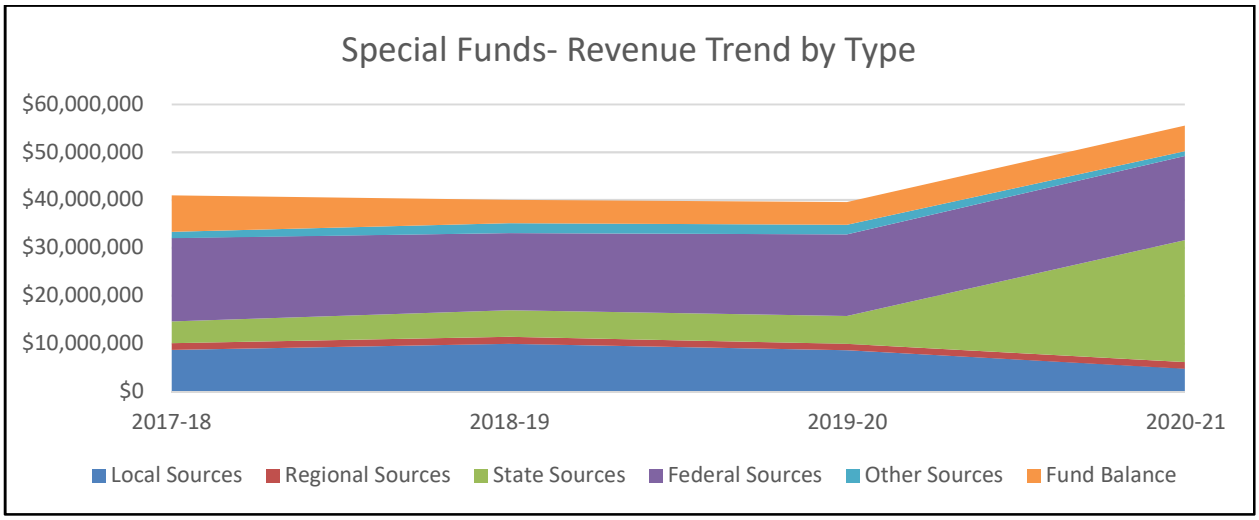
Starting in the 2017-18 Budget Year, Nutrition Services began reporting revenues and expenditures in Fund 277 and 217. This change describes the activities as a special revenue fund to better align with the Oregon Department of Education Program Budgeting and Accounting Manual. This reporting will combine fund 217, Summer Nutrition Services (formerly reported in Special Revenue Funds Part 1-Grants) and Fund 277, school year Nutrition Services operations (formerly reported in Special Revenue Funds Part 2-Nutrition Services). The 2020-21 Budget for the Nutrition Services Division totals $11,309,700.

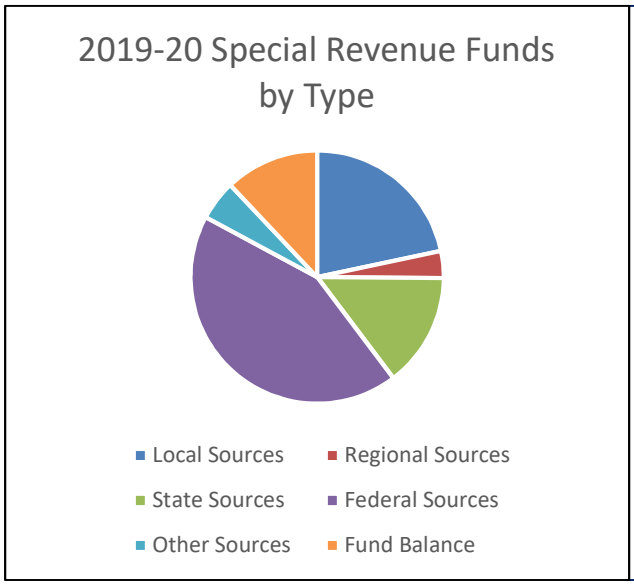
REVENUES

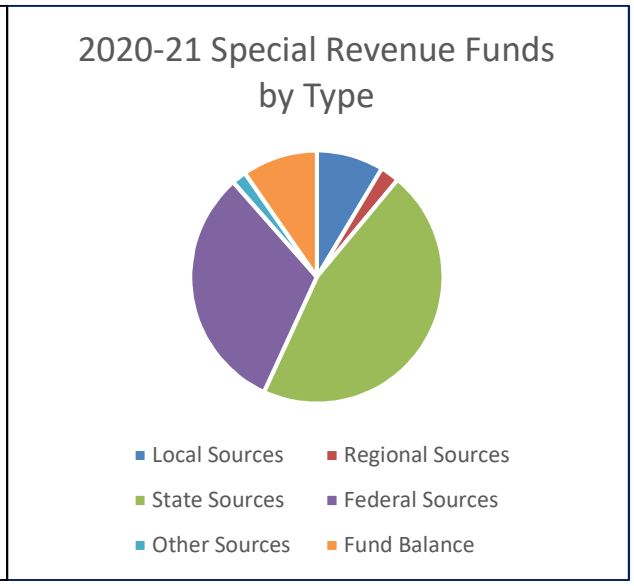
ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED
2XX.0000.1200	CONSTRUCTION EXCISE TAX	$891,516	$1,940,482	$750,000	$1,000,000
2XX.0000.1513	INTEREST ON BANK ACCOUNTS	$0	$0	$1,500	$0
2XX.0000.1612	LUNCH SALES	$1,295,154	$1,684,809	$1,600,000	$1,700,000
2XX.0000.1620	NONREIMB PROGRAM SALES	$102,801	$97,669	$145,000	$100,000
2XX.0000.1630	SPECIAL FUNCTIONS	$245,613	$264,170	$250,000	$300,000
2XX.0000.1700	XTRACURRICULAR ACTIVITIES	$0	$239,459	$0	$126,200
2XX.0000.1744	STUDENT PARTICIPATION FEE	$3,667,749	$3,389,610	$3,650,000	$3,190,700
2XX.0000.1745	STUDENT FEES - OTHER	$11	$3,595	$14,500	$0
2XX.0000.1750	VENDING MACHINE	$20,740	$19,850	$70,000	$130,000
2XX.0000.1800	COMMUNITY SERVICES ACTIVITIES	$0	$61,504	$0	$55,000
2XX.0000.1910	BUILDING RENTAL/USAGE	$60,000	$65,195	$200,000	$250,000
2XX.0000.1920	DONATION FROM PRIV SOURCE	$1,414,914	$921,097	$1,250,000	$634,350
2XX.0000.1960	RECOVERY PRIOR YEAR	$679	$34,902	$10,000	$92,500
2XX.0000.1970	REBATES	$741,735	$0	$500,000	$36,000
2XX.0000.1990	MISCELLANEOUS REVENUE	$211,639	$470,174	$136,000	$80,500
2XX.0000.2200	RESTRICTED REVENUE	$990,139	$1,100,346	$1,000,000	$980,000
2XX.0000.2212	PUBLIC PURPOSE CHARGE REV	$393,695	$431,297	$375,000	$375,000
2XX.0000.3102	SCHOOL SUPPT/LUNCH MATCH	$82,544	$82,049	$88,000	$85,000
2XX.0000.3120	REDUCED BRKFST/LNCH	$65,111	$77,308	$85,000	$85,000
2XX.0000.3122	OR FREE EXPAND ELIG BKFST	$0	$0	$0	$200,000
2XX.0000.3123	OR FREE EXPAND ELIG LUNCH	$0	$0	$0	$1,300,000
2XX.0000.3124	OR CEP SUPPLEMENT BKFST	$0	$0	$0	$35,000
2XX.0000.3125	ORE CEP SUPPLEMENT LUNCH	$0	$0	$0	$14,000
2XX.0000.3199	OTHER UNRESTRICTED GRANTS	$0	$0	$3,600	$0
2XX.0000.3200	RESTRICTED GRANTS IN AID	$715,651	$931,613	$890,000	$467,000
2XX.0000.3222	SSF TRANSPORTATION EQUIP	$1,560,000	$1,620,000	$1,500,000	$1,400,000
2XX.0000.3299	OTHER RESTRICTED GRANTS	$2,165,425	$3,616,813	$3,200,000	$18,969,877
2XX.0000.4100	UNRESTR DIR FROM FED GOVT	$24,936	$29,356	$424,000	$30,000
2XX.0000.4500	RESTR FROM FED THRU STATE	$588,596	$948,763	$450,000	$547,000
2XX.0000.4501	TITLE I REVENUES	$5,890,842	$5,599,242	$4,900,000	$5,371,500
2XX.0000.4505	SCHOOL NUTRITION REVENUE	$5,759,406	$5,506,994	$5,950,000	$6,475,000
2XX.0000.4506	PERKINS VOC ED REVENUE	$161,626	$151,028	$180,000	$161,000
2XX.0000.4508	IDEA (PL 101-476)	$2,759,480	$2,908,691	$3,160,000	$2,900,000
2XX.0000.4509	TITLE ID REVENUES	$18,407	$17,793	$18,000	$10,500
2XX.0000.4512	TITLE II REVENUE	$602,589	$575,121	$540,000	$500,000
2XX.0000.4545	FOCUS PLANNING	$7,292	$0	$115,000	$0
2XX.0000.4580	HOMELESS GRANT	$35,390	$59,384	$60,000	$60,000
2XX.0000.4700	GRANTS FROM FED THRU OTHR	$931,835	$864,466	$609,019	$856,000
2XX.0000.4705	DEPENDT CARE BLOCK GRANT	$51,075	$37,889	$76,000	$50,000

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED
2XX.0000.4910	USDA COMMODITIES	$597,733	$608,456	$590,000	$615,000
2XX.0000.5100	LONG-TERM DEBT FINANCE SOURCE	$1,297,074	$1,084,810	$1,500,000	$1,000,000
2XX.0000.5200	INTERFUND TRANSFERS	$0	$0	$500,000	$400,000
2XX.0000.5300	COMPENSATION/LOSS ASSETS	$8,024	$15,449	$25,000	$25,000
2XX.0000.5400	BEGINNING FUND BALANCE	$7,582,360	$7,932,428	$4,761,116	$4,960,428
TOTAL RESOURCES		**$40,941,781**	**$43,391,812**	**$39,576,735**	**$55,567,555**

Technical Correction highlighted after May 20, 2020, Budget Committee Meeting





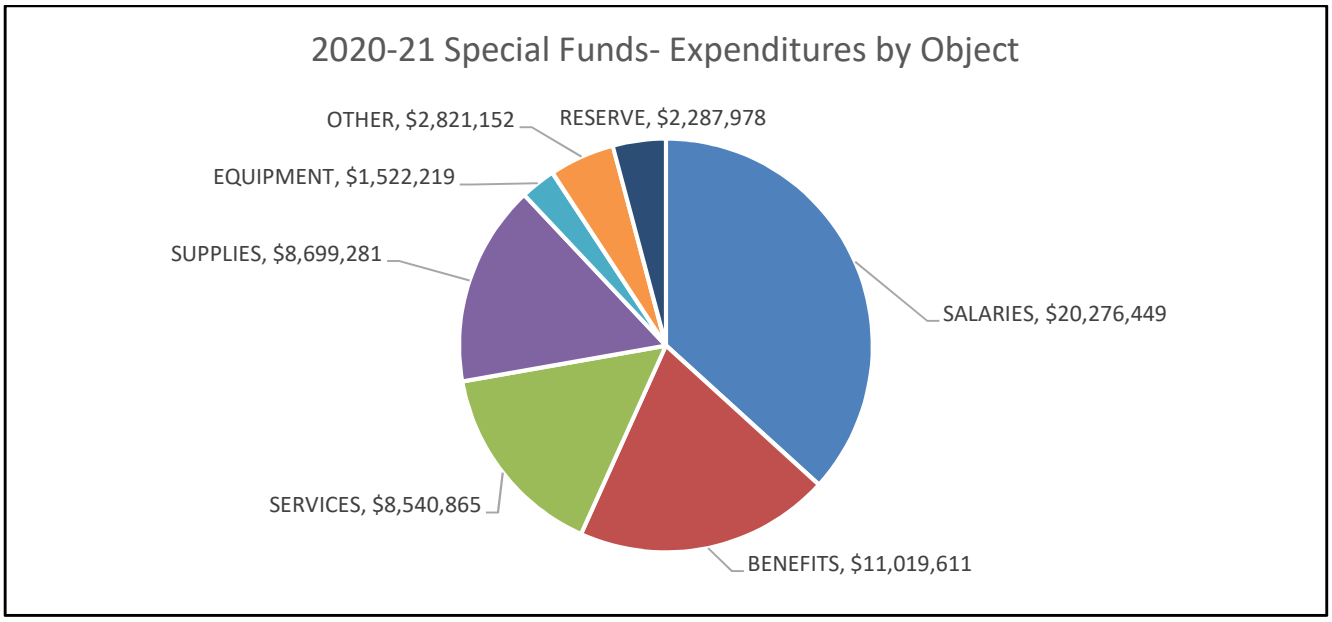


EXPENDITURES BY OBJECT

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED
2XX.0000.0111	REG LICENSED SALARIES	$3,857,408	$4,190,794	$4,215,856	$10,956,531
2XX.0000.0112	REG CLASSIFIED SALARIES	$4,579,571	$5,120,133	$5,005,126	$6,294,797
2XX.0000.0113	REG ADMIN SALARIES	$832,435	$1,013,915	$909,789	$1,592,295
2XX.0000.0114	REG SUPERVISORY SALARIES	$139,861	$300,021	$152,858	$344,774
2XX.0000.0121	SUBSTITUTES-LICENSED	$4,442	$7,659	$4,855	$5,081
2XX.0000.0122	SUBSTITUTES-CLASSIFIED	$41,678	$52,782	$45,551	$80,936
2XX.0000.0123	CERTIFIED TEMPORARY WAGE	$130,772	$149,860	$142,924	$129,907
2XX.0000.0124	TEMPORARY-CLASSIFIED	$103,417	$175,872	$113,027	$150,041
2XX.0000.0131	EXTENDED CONTRACT	$539,811	$578,435	$589,973	$546,651
2XX.0000.0134	ADVISOR PAY	$0	$8,000	$0	$11,174
2XX.0000.0136	ATHLETIC/ACTIVITY PAY	$8,000	$0	$8,743	$13,494
2XX.0000.0138	EXTRA DUTY STIPEND	$0	$6,900	$0	$7,000
2XX.0000.0139	OVERTIME WAGES	$47,938	$31,555	$52,393	$34,715
2XX.0000.0140	OTHER TIME	$58,526	$60,671	$63,963	$86,280
2XX.0000.0144	STUDENT WAGES	$25,748	$33,720	$28,141	$22,773
TOTAL SALARIES		**$10,369,607**	**$11,730,317**	**$11,333,199**	**$20,276,449**
2XX.0000.02XX	EMPLOYEE BENEFITS	$1,456	$0	$1,591	$0
2XX.0000.0211	PERS EMPLOYER CONTRIBUTN	$642,576	$648,508	$702,287	$951,706
2XX.0000.0213	PERS BOND 2005	$630,336	$739,660	$688,910	$1,276,183
2XX.0000.0214	PERS BOND 2015	$186,500	$216,854	$203,830	$367,154
2XX.0000.0216	PERS EMPLOYER-TIER III	$690,992	$874,415	$755,202	$2,305,652
2XX.0000.0218	PERS PRIOR YEAR RECVRY REFUND	$0	$6,013	$0	$0
2XX.0000.0220	SOCIAL SECURITY ADMIN	$780,143	$882,138	$852,638	$1,491,664
2XX.0000.0231	WORKERS' COMPENSATION	$82,456	$96,095	$90,118	$141,010
2XX.0000.0232	UNEMPLOYMENT COMPENSATION	$10,146	$11,518	$11,089	$19,752
2XX.0000.0241	DISABILITY INSURANCE	$39,145	$40,937	$42,783	$79,364
2XX.0000.0242	MEDICAL INSURANCE	$1,998,675	$2,233,683	$2,184,402	$3,563,997
2XX.0000.0243	LIFE INSURANCE	$12,118	$11,879	$13,244	$19,450
2XX.0000.0244	EMPLOYEE ASSISTANCE	$2,170	$2,328	$2,372	$4,389
2XX.0000.0245	TRAVEL ALLOWANCE	$0	$5,700	$0	$11,739
2XX.0000.0246	DENTAL INSURANCE	$272,739	$282,757	$298,083	$478,226
2XX.0000.0248	VISION INSURANCE	$63,554	$65,847	$69,460	$107,921
2XX.0000.0249	TUITION REIMBURSEMENT	$0	$6,000	$0	$232
2XX.0000.0251	ADMIN FLEX BENEFIT	$90,850	$111,625	$99,291	$189,649
2XX.0000.0254	COMMUNICATIONS STIPEND	$10,335	$12,335	$11,295	$11,523
TOTAL BENEFITS		**$5,514,191**	**$6,248,292**	**$6,026,595**	**$11,019,611**
2XX.0000.0310	INST, PROF & TECH SERVICE	$136,795	$304,394	$149,507	$370,143
2XX.0000.0311	INSTRUCTION SERVICES	$121,620	$215,876	$132,922	$3,315,417

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED
2XX.0000.0312	INSTR PROG IMPROVEMENT	$266,789	$80,848	$291,580	$144,065
2XX.0000.0313	STUDENT SERVICES	$3,150	$11,065	$3,443	$24,131
2XX.0000.0318	PROF IMPROVE/NON-INSTRUCT	$10,072	$9,143	$11,008	$11,500
2XX.0000.0319	OTHER PROF & TECH INSTRNL	$143,116	$120,129	$156,415	$573,494
2XX.0000.0322	REPAIR & MAINTENANCE	$136,951	$1,065,057	$149,677	$198,725
2XX.0000.0323	LAUNDRY & DRY CLEANING	$40,082	$40,500	$43,807	$50,000
2XX.0000.0324	RENTAL EXPENSE	$445	$4,139	$486	$10,940
2XX.0000.0325	ELECTRICITY	$16,145	$14,111	$17,645	$16,000
2XX.0000.0330	STUDENT TRANSPORTATION	$3,160	$33,775	$3,454	$97,208
2XX.0000.0331	REIMBURSABLE STUDENT TRAN	$86,393	$95,504	$94,421	$126,653
2XX.0000.0332	NONREIMB STUDENT TRANSPT	$2,235	$110	$2,443	$0
2XX.0000.0340	TRAVEL	$584,842	$640,395	$639,188	$619,308
2XX.0000.0343	STUDENT OUT OF DIST TRANS	$20,940	$35,263	$22,886	$13,311
2XX.0000.0351	TELEPHONE	$2,171	$356	$2,373	$401
2XX.0000.0353	POSTAGE	$9,258	$8,603	$10,118	$15,899
2XX.0000.0354	ADVERTISING	$2,290	$796	$2,503	$3,092
2XX.0000.0355	PRINTING & BINDING	$44,175	$26,450	$48,280	$39,806
2XX.0000.0360	CHARTER SCHOOL PAYMENTS	$0	$0	$0	$89,532
2XX.0000.0374	OTHER TUITION PAYMENTS	$1,500	$15,615	$1,639	$53,454
2XX.0000.0382	LEGAL SERVICES	$14,362	$40,039	$15,697	$723,736
2XX.0000.0390	OTHER GEN PROF & TECH SRV	$305,641	$175,845	$334,043	$274,557
2XX.0000.0391	SUBSTITUTES- LICENSED	$417,211	$301,225	$455,980	$362,941
2XX.0000.0395	COMMUNITY PROGRAMS	$0	$0	$0	$3,256
2XX.0000.0399	SUBSTITUTES- CLASSIFIED	$200,766	$97,580	$219,420	$1,403,296
TOTAL SERVICES		**$2,570,109**	**$3,336,818**	**$2,808,935**	**$8,540,865**
2XX.0000.0410	SUPPLIES & MATERIALS	$4,346,218	$4,551,199	$4,750,090	$2,782,089
2XX.0000.0413	FOOD SUPPLIES	$21,005	$0	$22,957	$0
2XX.0000.0414	PAPER SUPPLIES	$130,539	$144	$142,669	$500
2XX.0000.0415	USDA COMMODITIES	$597,733	$608,465	$653,277	$614,500
2XX.0000.0418	GASOLINE & OIL	$10,220	$10,223	$11,170	$15,150
2XX.0000.0419	TIRES	$0	$949	$0	$2,500
2XX.0000.0420	TEXTBOOKS	$17,522	$82,843	$19,150	$22,423
2XX.0000.0430	LIBRARY BOOKS	$2,790	$11,255	$3,049	$105,472
2XX.0000.0440	PERIODICAL SUBSCRIPTIONS	$9,715	$13,984	$10,618	$14,719
2XX.0000.0450	FOOD	$2,557,229	$2,853,145	$2,794,859	$4,035,762
2XX.0000.0460	NON-CONSUMABLE ITEMS	$44,283	$166,228	$48,398	$263,669
2XX.0000.0461	<$5000 EQUIPMENT	$212,135	$269,921	$231,848	$173,932
2XX.0000.0470	COMPUTER SOFTWARE	$245,687	$254,549	$268,517	$295,820
2XX.0000.0480	COMPUTER HARDWARE	$319,979	$293,853	$349,713	$313,343
2XX.0000.0481	<$5000 COMPUTER HARDWARE	$110,320	$96,566	$120,570	$59,402
TOTAL SUPPLIES		**$8,625,375**	**$9,213,324**	**$9,426,885**	**$8,699,281**

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED
2XX.0000.0510	LAND ACQUISITION	$33,567	$21,991	$36,686	$0
2XX.0000.0520	BUILDINGS ACQUISITION	$705,105	$188,973	$770,627	$0
2XX.0000.0530	IMPROV OTHER THAN BLDGS	$259,006	$832,682	$283,074	$448,494
2XX.0000.0540	CAPITAL EQUIPMENT	$1,649,003	$1,275,364	$1,802,236	$872,565
2XX.0000.0542	REPLACEMENT EQUIPMENT	$86,939	$166,555	$95,018	$175,000
2XX.0000.0550	CAPITAL TECHNOLOGY	$0	$53,996	$0	$26,160
TOTAL EQUIPMENT		**$2,733,620**	**$2,539,561**	**$2,987,641**	**$1,522,219**
2XX.0000.0610	PRINCIPAL	$2,367,589	$2,328,163	$2,260,170	$1,466,037
2XX.0000.0621	INTEREST	$209,642	$190,606	$106,249	$77,777
2XX.0000.0622	INTEREST-TRANSPORTATION	$14,863	$0	$56,637	$14,205
2XX.0000.0640	DUES & FEES	$174,174	$165,654	$190,359	$119,489
2XX.0000.0651	LIABILITY INSURANCE	$2,523	$135,724	$2,757	$25,000
2XX.0000.0690	GRANT INDIRECT CHARGES	$427,660	$405,258	$467,400	$1,118,644
TOTAL OTHER		**$3,196,451**	**$3,225,405**	**$3,083,572**	**$2,821,152**
2XX.0000.0700	INTERFUND TRANSFERS	$0	$0	$409,908	$400,000
TOTAL OTHER		**$0**	**$0**	**$409,908**	**$400,000**
2XX.0000.0820	RESERVED FOR NEXT YEAR	$7,932,428	$7,098,095	$3,500,000	$2,287,978
TOTAL EXPENDITURES		**$40,941,781**	**$43,391,812**	**$39,576,735**	**$55,567,555**



EXPENDITURES BY FUNCTION

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED
2XX.1111.0000	PRIMARY PROGRAMS K-3	$790,572	$486,179	$818,629	$5,661,093
2XX.1113.0000	ELEMENTRY EXTRACURRICULAR	$24,123	$44,723	$24,979	$465,354
2XX.1121.0000	MIDDLE SCHOOL PROGRAMS	$16,042	$324,868	$16,611	$4,880,476
2XX.1122.0000	MIDDLE SCH EXTRACURRICULR	$157,029	$144,771	$162,602	$210,447
2XX.1131.0000	HIGH SCHOOL PROGRAMS	$1,213,529	$2,104,362	$1,256,597	$4,788,767
2XX.1132.0000	HIGH SCH EXTRACURRICULAR	$3,077,285	$3,547,576	$3,186,498	$51,130
2XX.1133.0000	HIGH SCH SATURDAY SCHOOL	$0	$2,503	$0	$1,933
2XX.1140.0000	PRE-KINDERGARTEN PROGRAMS	$0	$19,136	$0	$5,660
2XX.1210.0000	TALENTED & GIFTED PROGRAMS	$4,066	$0	$4,211	$1,701
2XX.1221.0000	LEARNING CNTRS-STRUCTURED	$1,127,844	$1,111,006	$1,167,871	$1,120,303
2XX.1223.0000	COMMUNITY TRANSITION SRVC	$375,785	$399,960	$389,123	$181,851
2XX.1250.0000	LESS RESTR PROG-DISABLED	$356,404	$341,618	$369,053	$0
2XX.1272.0000	TITLE I	$3,372,882	$3,210,625	$3,492,586	$2,423,539
2XX.1280.0000	ALTERNATIVE EDUCATION	$397,523	$415,393	$411,631	$455,049
2XX.1289.0000	OPTIONS PROGRAMS	$549,114	$777,409	$568,602	$1,201,602
2XX.1291.0000	ENGLISH 2ND LANG PROGRAMS	$9,881	$13,738	$10,231	$19,173
2XX.1292.0000	TEEN PARENT PROGRAMS	$50,951	$37,778	$52,760	$50,000
2XX.1293.0000	MIGRANT EDUCATION	$619,229	$1,211,771	$641,205	$1,366,907
2XX.1295.0000	INDIAN EDUCATION PROGRAM	$26,919	$31,242	$27,874	$27,653
2XX.1400.0000	SUMMER SCHOOL PROGRAMS	$116,709	$6,295	$120,851	$9,518
2XX.1410.0000	SUMMER SCHOOL-INTERMEDIAT	$55,606	$3,626	$57,580	$0
2XX.1420.0000	SUMMER PROG-MIDDLE SCHOOL	$10,036	$0	$10,392	$0
2XX.1430.0000	SECONDARY SUMMER	$35,130	$6,103	$36,377	$0
2XX.1440.0000	K-3 SUMMER SCHOOL PROGRAM	$77,688	$14,936	$80,445	$0
2XX.1495.0000	ID & RCRTMNT - MIGRANT SUMMR	$5,672	$4,906	$5,873	$0
TOTAL INSTRUCTION		**$12,470,019**	**$14,260,524**	**$12,912,581**	**$22,922,156**
2XX.2100.0000	SUPPORT SERVICES-STUDENTS	$114	$0	$118	$0
2XX.2113.0000	SOCIAL WORK SERVICES	$0	$281,935	$0	$0
2XX.2115.0000	STUDENT SAFETY	$0	$44,912	$0	$53,239
2XX.2117.0000	ID & RCRTMNT OF MIGRANT	$226,954	$222,316	$235,009	$130,005
2XX.2118.0000	LIMITED STUDENT SUPPORT	$0	$0	$0	$640,258
2XX.2119.0000	OTHER ATTEN & SOCIAL SVCS	$215,469	$428,845	$223,116	$190,371
2XX.2120.0000	GUIDANCE SERVICES	$0	$0	$0	$661,171
2XX.2122.0000	COUNSELING SERVICES	$850,871	$1,110,677	$881,069	$2,050,036
2XX.2130.0000	HEALTH SERVICES	$0	$33,886	$0	$662,288
2XX.2134.0000	NURSE SERVICES	$472,307	$227,889	$489,069	$1,025,646

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED
2XX.2139.0000	OTHER HEALTH SERVICES	$1,763	$0	$1,826	$1,857,776
2XX.2140.0000	PSYCHOLOGICAL SERVICES	$115,696	$118,782	$119,802	$796,934
2XX.2150.0000	SPEECH & AUDIO SERVICES	$5,066	$37,967	$5,246	$43,526
2XX.2160.0000	STUDENT TREATMENT SERVICE	$350,440	$372,112	$362,877	$430,353
2XX.2190.0000	STUDENT SERVICES DIRECTOR	$669,899	$704,968	$693,674	$877,001
2XX.2210.0000	IMPROVEMENT OF INSTRUCTION	$208,950	$259,275	$216,366	$1,389,543
2XX.2219.0000	OTHER IMPR OF INSTRUCTION	$24,958	$22,905	$25,843	$33,000
2XX.2222.0000	LIBRARY/MEDIA CENTER	$2,129	$12,435	$2,205	$178,527
2XX.2230.0000	ASSESSMENT & TESTING	$8,415	$8,771	$8,713	$12,668
2XX.2240.0000	HEALTH SERVICES	$2,026,804	$1,477,594	$2,098,735	$1,157,823
2XX.2300.0000	SUPPORT SVCS-GEN ADMIN	$760	$0	$787	$0
2XX.2410.0000	OFFICE OF THE PRINCIPAL	$219,699	$120,333	$227,496	$211,450
2XX.2490.0000	OTHER SUP-SCH ADMINISTRATION	$61,302	$101,631	$63,477	$315,145
2XX.2510.0000	DIR OF BUSINESS SUPPORT SRV	$0	$84,513	$0	$135,166
2XX.2520.0000	FISCAL SERVICES	$28,077	$149,450	$29,074	$525,000
2XX.2540.0000	FACILITIES MAINTENANCE	$790,573	$2,283,945	$818,630	$701,827
2XX.2542.0000	ENERGY RETROFIT	$535,173	$0	$554,167	$48,715
2XX.2543.0000	ENERGY CONSERVATION PROG	$4,302	$0	$4,454	$0
2XX.2550.0000	STUDENT TRANSPORTATION	$2,212,325	$1,235,730	$2,290,840	$1,533,829
2XX.2574.0000	PRINTING SERVICES	$19,004	$3,278	$19,679	$0
2XX.2610.0000	DIRECTOR/CENTRAL SUPPORT	$661,071	$680,180	$684,532	$1,023,473
2XX.2630.0000	COMMUNITY RELATIONS	$9,462	$34,765	$9,798	$0
2XX.2640.0000	RECRUITMENT AND PLACEMENT	$0	$6,000	$0	$122,311
2XX.2660.0000	TECHNOLOGY SERVICES	$190	$28,394	$198	$1,909
TOTAL SUPPORT SERVICES		**$9,721,773**	**$10,093,488**	**$10,066,800**	**$16,808,990**
2XX.3110.0000	SERVICE AREA DIRECTION	$803,849	$969,172	$0	$0
2XX.3120.0000	FOOD PREP & DISP SERVICES	$7,345,279	$7,827,531	$9,640,000	$11,309,962
2XX.3130.0000	FOOD PREP & DISP SERVICES	$10,220	$28,455	$0	$0
2XX.3300.0000	COMMUNITY SERVICES	$144,945	$130,896	$65,000	$147,022
2XX.3390.0000	OTHER COMMUNITY SERVICES	$590,549	$464,956	$560,000	$777,938
TOTAL COMMUNITY SERVICES		**$8,894,843**	**$9,421,010**	**$10,265,000**	**$12,234,922**
2XX.4150.0000	BLDG ACQUIS, CONST & IMPR	$459,176	$0	$0	$0
2XX.5100.0000	DEBT SERVICE	$1,463,540	$2,518,695	$2,422,446	$913,509
2XX.5200.0000	INTERFUND TRANSFERS	$0	$0	$409,908	$400,000
TOTAL OTHER EXPENDITURES		**$1,922,716**	**$2,518,695**	**$2,832,354**	**$1,313,509**
2XX.6100.0000	RESERVED FOR NEXT YEAR	$7,932,428	$7,098,095	$3,500,000	$2,287,978
TOTAL EXPENDITURES		**$40,941,781**	**$43,391,812**	**$39,576,735**	**$55,567,555**

Note: Immaterial rounding differences may exist between tables.

Debt Service

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, 2020, is $463,395,000 in bonded capital project debt, and $104,510,000 for PERS Pension Obligation Bonds. The debt limit for Hillsboro School District is based on an assessed value of $15.9 billion. The debt ratio as of June 30, 2019, was 5.25 percent.

Hillsboro
School District Bond
BUILDING FOR OUR FUTURE

Budget General Obligation Bonds

		PRINCIPAL OUTSTANDING 7/1/2020	2020-21 PRINCIPAL PAYMENTS	2020-21 INTEREST PAYMENTS
PURPOSE	GO Bond Refunding, Series 2012			
ISSUE DATE	November 2012			
ISSUE AMOUNT	$98,950,000	$63,780,000	$12,845,000	$2,607,325
COUPON RATES	1.50 – 5.00%			
FINAL PAYMENT DATE	June 2026			
PURPOSE	GO Bond, Series 2017			
ISSUE DATE	November 2017			
PAR AMOUNT	$268,395,000	$260,010,000	$1,420,000	$12,900,350
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	$139,605,000	$1,090,000	$7,715,762
COUPON RATES	1.50 – 5.00%			
FINAL PAYMENT DATE	June 2040			
PURPOSE	Pension Bond Pool			
ISSUE DATE	June 2005			
ISSUE AMOUNT	$102,850,000	$69,735,000	$6,505,000	$3,318,689
COUPON RATES	4.052 to 4.759%			
FINAL PAYMENT DATE	June 2028			
PURPOSE	Pension Obligation Bond			
ISSUE DATE	March 2015			
ISSUE AMOUNT	$39,285,000	$34,775,000	$1,350,000	$1,419,998
COUPON RATES	0.65% to 3.505%			
FINAL PAYMENT DATE	June 2034			
TOTAL		**$567,905,000**	**$23,210,000**	**$27,962,124**
GENERAL OBLIGATION DEBT SERVICE (LEVIED)		**$463,395,000**	**$15,355,000**	**$23,223,437**

DEBT SERVICE REVENUE

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED
300.0000.1111	CURRENT YEAR PROPERTY TAX	$32,166,668	$33,135,235	$36,116,625	$38,274,437
300.0000.1112	PRIOR YEAR PROPERTY TAX	$265,513	$1,035,638	$265,000	$265,000
300.0000.1114	PAYMENTS IN LIEU OF TAX	$5,420	$6,623	$5,500	$7,000
300.0000.1190	PENALTIES & INTER ON TAX	$18,930	$31,869	$20,000	$32,000
300.0000.1512	INTEREST ON LGIP	$295,892	$283,562	$300,000	$320,000
300.0000.1990	MISCELLANEOUS REVENUE	$0	$1,211	$0	$0
300.0000.5400	BEGINNING FUND BALANCE	$2,122,467	$2,537,190	$0	$0
390.0000.1512	INTEREST ON LGIP	$43,042	$0	$0	$0
390.0000.1970	SERVICES PROVIDE OTHER FUND	$10,872,090	$11,383,708	$12,023,846	$12,593,687
TOTAL REVENUE		**$45,790,022**	**$48,415,036**	**$48,730,971**	**$51,492,124**

DEBT SERVICE EXPENDITURES BY FUNCTION

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED
300.2520.XXXX	FISCAL SERVICES	$0	$0	$1,000	$1,000
300.5110.XXXX	LONG TERM DEBT SERVICE	$32,315,325	$34,641,049	$36,387,125	$38,578,437
300.7000.XXXX	UNAPPROPRIATED ENDING BALANCE	$2,537,190	$2,400,290	$319,000	$319,000
390.5110.XXXX	LONG TERM DEBT SERVICE	$10,937,507	$11,373,697	$12,023,846	$12,593,687
TOTAL EXPENDITURES		**$45,790,022**	**$48,415,036**	**$48,730,971**	**$51,492,124**

DEBT SERVICE EXPENDITURES BY OBJECT

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED
300.XXXX.0319	OTHER GEN PROF & TECH SRV	$0	$0	$0	$0
300.XXXX.0610	REDEMPTION OF PRINCIPAL	$27,560,000	$11,430,000	$20,010,000	$15,355,000
300.XXXX.0621	INTEREST	$4,031,492	$23,211,049	$16,377,125	$23,223,437
300.XXXX.0640	DUES AND FEES	$858	$0	$1,000	$1,000
300.XXXX.0820	RESERVED FOR NEXT YEAR	$2,537,190	$2,400,290	$319,000	$319,000
390.XXXX.0610	REDEMPTION OF PRINCIPAL	$5,415,000	$6,075,000	$6,985,000	$7,855,000
390.XXXX.0620	INTEREST	$6,245,482	$5,298,697	$5,038,846	$4,738,687
TOTAL EXPENDITURES		**$45,790,022**	**$48,415,036**	**$48,730,971**	**$51,492,124**

Note: Immaterial rounding differences may exist between tables.

Capital Construction

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

Evergreen entry security

- 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

Hilhi's updated media center

- 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

New gymnasium at Mooberry Elementary

- 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

Century High School's new modular building housing early childhood education classroom and preschool

- 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.

School / Building	Project Description	2020										2021								
		Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Brookwood ES	New school construction						28													
R.A. Brown MS	Seismic, roofing, HVAC, water pipe, DDC, painting (summers only)																			
Century HS	Roofing																			
Eastwood ES	Roofing																			
ES28 (North Plains area)	New school construction																			
Evergreen MS	New addition		7																	
Glencoe HS	New addition, roofing, HVAC, renovations, parking lots, CTE																			
Hillsboro HS	Major renovations, roofing, HVAC, parking lots, CTE, electrical upgrade						19													
Hillsboro Online	Furniture																			
Imlay ES	Roofing																			
Indian Hills ES	Building improvements																			
Ladd Acres ES	Summer: building improvements, playground. Oct 2020-Aug 2021: new gym																			
Liberty HS	Roofing																			
McKinney ES	Summer: building improvements. Oct 2020-Aug 2021: new gym																			
Miller Big Picture	Roofing, furniture																			
Minter Bridge ES	Mar-Nov: new gym. Summer: building improvements, modular, playground																			
Mooberry ES	Complete gym (March), playground (April)																			
North Plains ES	Jan-Aug: new gym. Summer: dropoff improvements																			
South Meadows MS	Furniture																			
Transportation & Support Services	New construction																			

RESOURCES – CONSTRUCTION FUND BY OBJECT

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED
4XX.0000.151X	INTEREST ON INVESTMENTS	$257,128	$5,484,598	$2,775,000	$2,000,000
4XX.0000.153X	UNREALIZED GAIN OR LOSS ON INVES	$300,000	$2,279,215	$0	$0
4XX.0000.1960	RECOVERY PRIOR YEAR EXP	$0	$763,973	$0	$0
4XX.0000.5110	BOND PROCEEDS	$319,995,506	$0	$0	$0
4XX.0000.5400	BEGINNING FUND BALANCE	$1,346,696	$302,160,060	$242,648,965	$184,302,038
TOTAL RESOURCES		**$321,899,330**	**$310,687,846**	**$245,423,965**	**$186,302,038**

CONSTRUCTION FUND EXPENDITURES BY FUNCTION

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED
4XX.2520.XXXX	FISCAL SERVICES	$0	$0	$0	$0
4XX.2540.XXXX	FACILITIES MAINTENANCE	$932,648	$0	$0	$0
4XX.2660.XXXX	TECHNOLOGY	$63,472	$104,912	$68,875	$205,000
4XX.4110.XXXX	SERVICE AREA DIRECTION	$74,184	$9,045	$0	$0
4XX.4150.XXXX	BUILDING ACQUISITIONS	$14,149,248	$77,384,300	$206,530,864	$125,000,000
4XX.4180.XXXX	OTHER CAPITAL PURCHASES	$4,177,661	$9,653,730	$18,310,000	$3,000,000
4XX.5110.XXXX	LONG TERM DEBT SERVICE	$342,052	$0	$0	$0
4XX.6110.XXXX	OPERATING CONTINGENCY	$0	$0	$5,000,000	$5,000,000
4XX.7000.XXXX	UNAPPROPRIATED ENDING BALANCE	$302,160,065	$223,535,859	$15,514,226	$53,097,038
TOTAL EXPENDITURES		**$321,899,330**	**$310,687,846**	**$245,423,965**	**$186,302,038**

CONSTRUCTION FUND EXPENDITURES BY OBJECT

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED
4XX.0000.0112	REG CLASSIFIED SALARIES	$55,311	$132,418	$120,414	$150,000
4XX.0000.0113	REG ADMIN SALARIES	$234,746	$505,479	$454,465	$510,000
4XX.0000.0114	REG SUPERTECH SALARIES	$16,547	$87,033	$170,414	$175,000
4XX.0000.012X	NONPERMANENT SALARIES	$0	$4,761	$0	$0
4XX.0000.013X	ADDITIONAL SALARIES	$2,819	$49,654	$75,000	$150,000
4XX.0000.014X	OTHER SALARIES	$0	$29,614	$0	$0
TOTAL SALARIES		**$309,423**	**$808,959**	**$820,293**	**$985,000**
4XX.0000.0211	PERS EMPLOYER CONT-TIER I	$49,451	$94,300	$163,070	$120,000
4XX.0000.0213	PERS UAL CONTRIBUTION	$21,523	$56,213	$0	$70,000

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED
4XX.0000.0214	PERS BOND – 2015	$6,383	$16,490	$0	$20,000
4XX.0000.0216	PERS EMPLOYER-TIER III	$4,766	$35,337	$82,838	$100,000
4XX.0000.0220	SOCIAL SECURITY ADMIN	$22,810	$61,096	$57,015	$100,000
4XX.0000.0231	WORKERS' COMPENSATION	$1,201	$4,315	$3,726	$7,500
4XX.0000.0232	UNEMPLOYMENT COMPENSATION	$309	$819	$745	$1,500
4XX.0000.0240	MEDICAL/DENTAL INSURANCE	$38,402	$101,955	$127,050	$150,000
TOTAL BENEFITS		**$144,845**	**$370,525**	**$434,444**	**$569,000**
4XX.0000.0322	REPAIR & MAINTENANCE	$828,060	$0	$0	$1,250,000
4XX.0000.0324	RENTAL EXPENSE	$2,465	$116,309	$100,000	$1,250,000
4XX.0000.0331	STUDENT TRANSPORTATION	$0	$375	$0	$0
4XX.0000.0340	TRAVEL	$1,249	$5,429	$7,500	$7,500
4XX.0000.0354	ADVERTISING	$6,505	$1,408	$7,500	$7,500
4XX.0000.0355	PRINTING & BINDING	$7,597	$9,303	$40,000	$1,500
4XX.0000.0383	ARCHITECT/ENGINEER SERVCS	$3,888,147	$12,717,168	$10,000,000	$5,000,000
4XX.0000.0388	ELECTION SERVICES	$57,137	$0	$0	$0
4XX.0000.0390	OTHER GEN PROF & TECH SRV	$2,643,176	$5,706,234	$5,500,000	$5,000,000
4XX.0000.0391	LICENSED SUBSTITUTES	$3,086	$566	$0	$0
4XX.0000.0399	CLASSIFIED SUBSTITUTES	$43,634	$68,441	$0	$0
TOTAL SERVICES		**$7,481,056**	**$18,625,233**	**$15,655,000**	**$12,516,500**
4XX.0000.0410	SUPPLIES & MATERIALS	$116,504	$52,407	$50,000	$50,000
4XX.0000.0440	PERIODICALS	$36,477	$0	$0	$0
4XX.0000.0460	NON-CONSUMABLE ITEMS	$358,897	$930,510	$1,125,000	$500,000
4XX.0000.0461	<$5000 EQUIPMENT	$642,291	$719,466	$850,000	$250,000
4XX.0000.0470	COMPUTER SOFTWARE	$257,335	$44,048	$100,000	$35,000
4XX.0000.0480	COMPUTER HARDWARE	$1,200,161	$549,453	$750,000	$100,000
4XX.0000.0481	<$5000 COMPUTER HARDWARE	$1,346,532	$1,023,015	$125,000	$100,000
TOTAL SUPPLIES		**$3,958,197**	**$3,318,899**	**$3,000,000**	**$1,035,000**
4XX.0000.0520	BUILDINGS ACQUISITION	$2,401,761	$40,821,286	$87,250,000	$98,374,500
4XX.0000.0530	IMPROV OTHER THAN BLDGS	$1,516,691	$16,329,047	$83,600,000	$7,500,000
4XX.0000.0540	CAPITAL EQUIPMENT	$189,394	$3,827,963	$14,500,000	$5,000,000
4XX.0000.0550	CAPITAL TECHNOLOGY	$0	$10,600	$0	$0
4XX.0000.0562	BUS GARAGE	$242,074	$0	$18,000,000	$0
TOTAL CAPITAL OUTLAY		**$4,349,920**	**$60,988,896**	**$203,350,000**	**$110,874,500**
4XX.0000.0610	REDEMPTION OF PRINCIPAL	$335,102	$0	$0	$0
4XX.0000.0621	INTEREST	$6,950	$0	$0	$0
4XX.0000.0640	DUES & FEES	$885,407	$6,645	$25,000	$25,000
4XX.0000.0650	INSURANCE	$2,045,461	$10,000	$0	$0
4XX.0000.0670	TAXES & LICENSES	$222,909	$3,022,830	$1,625,000	$2,200,000
TOTAL OTHER		**$3,495,829**	**$3,039,475**	**$1,650,000**	**$2,225,000**
4XX.0000.0810	PLANNED RESERVE	$0	$0	$5,000,000	$5,000,000
4XX.0000.0820	RESERVED FOR NEXT YEAR	$302,160,060	$223,535,859	$15,514,228	$53,097,038
Total Expenditures		**$321,899,330**	**$310,687,846**	**$245,423,965**	**$186,302,038**

Note: Immaterial rounding differences may exist between tables.

Internal Service

INTERNAL SERVICE FUND

PERS rates are very dependent on the performance of the market, with approximately 65-70 percent of PERS revenue coming from interest earnings. This means that when earnings decrease, District PERS rates increase.

The PERS Reserve Fund was originally established in 2005-06 with a $750,000 transfer from the General Fund, to allow the District some security against fluctuating PERS rates. The District has used this reserve to supplement the General Fund when rates have been up. The PERS reserve has also been supplemented with transfers from the General Fund when finances allowed.

The 2015-16 Budget included a $500,000 transfer from the General Fund to the PERS reserve for a total of $2.0 million that was maintained through 2016-17 in anticipation of rate increases in the 2017-2019 biennium. The 2017-18 Budget transferred $1.0 million of the PERS Reserve Fund into the General Fund to offset a portion of the PERS employer rate increase. A final transfer of $1.0 million occurred in 2018-19, and exhausted the Fund.

The PERS Reserve is classified to Fund 100 per Generally Accepted Accounting Principles (GAAP) on the Consolidated Annual Financial Statement as prescribed by the District's independent auditor.

INTERNAL SERVICE FUND RESOURCES AND EXPENDITURES

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED
RESOURCES					
XXX.0000.1990	MISCELLANEOUS REVENUE	$0	$0	$0	$0
XXX.0000.5200	INTERFUND TRANSFER	$0	$0	$0	$0
XXX.0000.5400	BEGINNING FUND BALANCE	$2,000,000	$1,000,000	$0	$0
TOTAL RESOURCES		**$2,000,000**	**$1,000,000**	**$0**	**$0**
EXPENDITURES					
XXX.0000.0790	TRANSFER TO GENERAL FUND	$1,000,000	$1,000,000	$0	$0
XXX.0000.0820	PERS RESERVE	$1,000,000	$0	$0	$0
TOTAL EXPENDITURES		**$2,000,000**	**$1,000,000**	**$0**	**$0**

Budget Summary

100	GENERAL FUND	$242,875,026
SPECIAL REVENUE FUNDS		
2XX	OTHER RESTRICTED GRANTS	$2,687,978
202	HILLSBORO SCHOOLS FOUNDATION	$70,000
203	TITLE I SUMMER MIGRANT	$400,000
205	TITLE VI	$30,000
208	TITLE IA/IMPROVING AMERICA'S SCHOOLS ACT (IASA)	$3,800,000
212	TITLE IC (MIGRANT)	$1,100,000
213	TITLE IC PRESCHOOL-MIGRANT	$82,000
218	TITLE III	$450,000
221	TITLE IIA IMPROVE TEACHER QUALITY	$500,000
222	TITLE I/PERKINS VOCATIONAL TECHNOLOGY	$161,000
225	SECONDARY CAREER PATHWAYS	$175,000
226	MY FUTURE MY CHOICE	$33,000
229	M99 - OUTDOOR SCHOOL	$250,000
231	IDEA (PL 101-476)	$2,900,000
233	VISION SCREENING GRANT	$22,000
235	REGIONAL AUTISM SERVICES	$512,000
238	EXTENDED ASSESSMENT	$7,000
239	NWRESD	$75,000
240	MEYER MEMORIAL GRANT	$75,000
242	MCKINNEY VENTO	$60,000
245	CCD/TEEN MOM GRANT	$50,000
246	WORK SYSTEMS SUMMER PROGRAM	$279,000
247	OREGON DEPARTMENT OF HUMAN SERVICES	$180,000
251	SSA/SIA	$16,509,877
259	PHYSICAL EDUCATION EXPANSION K-8	$20,000
261	CHESS FOR SUCCESS	$15,000
263	COFFEE SHOP	$85,000
266	ENERGY TRUST INCENTIVES	$36,000
269	MEDICAID ADMINISTRATION CLAIMING	$500,000
270	NIKE GRANT	$50,000
272	LULAC NATIONAL EDUCATION SERVICE CENTER	$5,000
275	DONATIONS FUND	$925,000

277	NUTRITION SERVICES FUND (formerly 217 and 500)	$11,309,700
280	CONSTRUCTION EXCISE TAX	$1,250,000
282	ENERGY EFFICIENT SCHOOLS SB 1149	$375,000
283	SYNOPSYS	$10,000
285	PAX GOOD BEHAVIOR GAME GRANT	$21,000
286	INTEL FOUNDATION GRANTS	$170,000
288	KINDERGARTEN PARTNERSHIP GRANT	$270,000
289	PRE-SCHOOL PROMISE GRANT	$102,000
292	STUDENT BODY FUNDS	$3,325,000
296	FOSTER CARE TRANSPORTATION	$25,000
297	STATE CLEAN DIESEL GRANT	$65,000
298	M98 CCR AND DROP-OUT PREVENTION	$5,200,000
299	TRANSPORTATION EQUIPMENT FUND	$1,400,000
	Total Special Revenue Funds	$55,567,555
DEBT SERVICE FUNDS		
300	HSD 1 DEBT SERVICE FUNDS	$51,492,124
	Total Debt Service Funds	$51,492,124
CAPITAL PROJECTS FUNDS		
4XX	CONSTRUCTION FUND-2017	$186,302,038
	Total Capital Projects Funds	$186,302,038
INTERNAL SERVICE FUNDS		
*	PERS RESERVE FUND	$0
	Total Internal Service Funds	$0
	* Reclassified per 2010-11 GAAP	
TOTAL BUDGET ALL FUNDS		$536,236,743

Background

The Hillsboro School District's total budget is made up of money from many sources: the state of Oregon; the federal government (grant money); local property taxes; sports, activities, and building use fees; interest earned on bonds and investments; and unspent money from the prior year.

Some of the money can only be used for specific things. For example, when the District passed the $169 million bond in 2006, the money raised from the sale of those bonds could only be used for construction, renovation, and facilities upgrade projects. Another example is the federal grant money we receive to provide extra support to our high poverty (Title I) schools or to provide special education services. Yet another example is the property taxes we collect to pay our bond debt.

When you take out the money that can only be used for specific things, you're left with General Fund dollars. The General Fund is like the District's bank account; within this account, a majority of the money can be spent (the checking account), while a portion of the money is meant to stay where it's at in case of an emergency (the savings account – also known as 'reserves'). As with a home budget, things are constantly changing both at the State and local level. As you'll see below, this requires constant rebalancing throughout the school year and in some cases has required school districts to make significant budget adjustments during a school year.

In Oregon, budgeting is done at the state level every two years (a two-year period is called a biennium) and is based on projected (estimated) income, primarily in the form of state income tax collections. K-12 education receives approximately 39% of the state's budget, and this money equals roughly 70% of the total money school districts receive for their General Fund budgets. In general, a healthy state economy is good for public schools—property taxes stay steady with rising property values and income tax collections are predictable with a low unemployment rate. However, when property values are falling and unemployment is high, school districts and other state services suffer due to the loss of property tax revenues and state income tax collections.

Budget History

2002-03 and 2003-04 (-$22.8 million and -$18 million)

To look back in history a bit, the 2002-03 and 2003-04 school years were extremely tough for the state and for Hillsboro School District. In 2002-03, the District planned to cut $7.8 million from its General Fund, and ended up having to cut another $15 million when the state couldn't deliver the money it said we would get. That meant the District had to cut 14 school days for students in Grades K-8 and 16 school days for students in Grades 9-12; 55 teachers, classified workers and administrators; as well as things like Outdoor School, professional development programs, and textbook adoptions.

In 2003-04, the District had to cut approximately $18 million, which meant another 222 employees lost their jobs, after-school sports and activities were eliminated in elementary schools, major maintenance on our buildings was deferred, and class sizes went up to 30:1 in Grades K-6 and 29.5:1 in Grades 7-12.

2004-05 through 2007-08 (+$33 million)
Things improved over the next four and a half school years, with a total of approximately $33 million and 230 staff positions restored, as well as the reinstatement of and reinvestment in programs.

2008-09 (-$3.47 million)
In September 2008, however, the economy began to enter crisis mode with the collapse of the housing market and subsequent plummeting of the stock market. This economic crisis led to mid-year spending cuts and freezes throughout the District, however federal stimulus money helped the District avoid cutting school days.

2009-10 (-$18.3 million, including 4 reduced days, +$6 million, including 4 restored days)
For the 2009-11 biennium, the state built its K-12 budget at the $6 billion level. That $6 billion was made up of $226,099,942 in federal stimulus money, $200 million from the state's Rainy Day Fund, $733 million in new revenue from personal and business tax increases, and General Fund resources of $4,841,096,061—over $1.1 billion of the budget was from one-time or new funds. With this in mind, the District chose to budget conservatively and planned for $18.3 million in cuts to the 2009-10 General Fund. To get there, staff (39 positions) and other cuts were made, including the reduction of four calendar days, and memorandums of understanding (MOUs) were negotiated with our union groups. Those MOUs included language that allowed for the adding back of school days and salary if the state was able to deliver on its funding promise. The MOU language called for a decision to be made by April 1, 2010, as to whether or not the money was there for the add-backs, and at that time, following the passage of Measures 66 and 67, the state estimated there would be $6.0 billion in funding available, so the add-backs took place.

2010-11 (-$8.3 million, including 6 reduced days)
Meanwhile, the District planned its 2010-11 General Fund budget, assuming flat revenues and anticipating things like the end of federal stimulus money and Public Employee Retirement System (PERS) rate increases. Building reserves to plan for those cost increases meant that certain additional reductions would have to be made to the General Fund.

Then, on May 27, 2010, the state announced that it would be $577 million short on money it expected to collect. The Hillsboro School District had built its 2010-11 General Fund budget assuming approximately $100 million from the state (out of a total General Fund budget of $176 million), but the shortfall resulted in us only receiving approximately $91.7 million. That meant we had to cut an additional $8.3 million out of our General Fund.

Reductions this year were managed by reducing six calendar days, transferring money from reserves, increasing the staffing ratio to 29:1, reducing classified positions, increasing the fees for activities and athletics, and so on.

2011-12 (-$18.9 million, including 5 reduced days)

Now in the depths of the recession, at least from a community impact standpoint, the District was faced with another huge reduction year. Several district-level meetings were held, as were meetings at every school for both staff and parents, to gather as many ideas and as much input as possible from staff, parents, and other community members about how we could best accomplish the reductions without materially harming students.

In the end, approximately $19 million was "saved" by reducing five calendar days, negotiating with employee unions to forego step increases, offering an early retirement incentive, decreasing stipends, eliminating elementary and middle school dean positions, reducing classified calendars and hours, reducing district-level staff and administrators, transferring money from reserve accounts, and reducing department budgets, among other measures.

2012-13 (-$8.15 million, +852,000, including 5 reduced days)

In early February 2012, all eyes were on the state's March revenue forecast (released February 8) and the first even-year session of the Legislature for clues about the state of the budget. The revenue forecast was down $35.1 million, which brought the total shortfall since the close of the regular legislative session in 2011 to $341.1 million. Since $460 million had been set aside by the state to absorb those shortfalls, the Legislature determined no further reductions to K-12 budgets were required for the 2012-13 school year, so long as the next five revenue forecasts of the biennium didn't exceed the $460 million cushion.

Therefore, the District estimated its shortfall at $8.15 million and set to work identifying how the reductions would be absorbed. Once again, we had great cooperation from our employee unions, which allowed us to delay step movement and reduce five days from the calendar. To fill the rest of the gap, there were additional administrative staff reductions, a 10% reduction to department budgets, and an increase in the staffing ratio from 29:1 to 30.6:1.

Just one day after the Board officially adopted the 2012-13 budget, the District received word of an additional disbursement of $852,000 as a result of: 1) additional allowances for the number of students above the 11% cap receiving special education services; 2) additional allowances for students in Foster and Neglected Delinquent Care; and 3) an addition to the per-student average (average daily membership – weighted, or ADMw) disbursement due to declining enrollment in the state. That money was used to restore ten elementary teaching positions, which brought the average staffing ratio at elementary schools down from 30.6:1 to 29.8:1.

That year was also when the Board requested that staff conduct community polling to assess potential support for a local option levy ask in November 2012. DHM Research Associates placed over 10,000 calls in the span of three days in late May to complete 300 twelve-minute phone surveys of registered voters who closely match the demographics that would be expected to turn out in our area during a presidential election. The poll showed that just 51% of people would vote for a local option levy if the election were held today, while 43% would vote against, and 5% were undecided. The Board decided to table the local option levy ask at that time.

2013-14 (-$8.576 million, including 5 reduced days + 3 restored days)

On March 8, 2013, the Oregon Department of Education sent out an update on the status of federal-level sequestration. In the update, it cautioned that sequestration cuts of 5% would affect funding for IDEA (special education), Title I (low income), and other programs in the 2013-14 school year if nothing to reverse sequestration took place in Congress.

2013 was also the year when the Legislature attempted to put a number of PERS reforms in place, and in fact counted $200 million in PERS employer rate reductions in the State School Fund allocation (SB 822; equated to approximately $3.7 million for HSD).

The District faced reductions of just over $8.5 million and accomplished them by transferring money from reserves, further reducing discretionary budgets, "other salaries" (subs, extended contract, stipends, etc.), classified and licensed staff, and reducing five calendar days.

On June 6, 2013, however, Washington County Board of Commissioners Chair Andy Duyck and Hillsboro Mayor Jerry Willey held a joint press release at which they indicated their willingness to devote $10 million of their Gain Share money for the next biennium to Washington County Schools. Hillsboro's portion of that allocation was approximately $1.2 million in 2013-14, which allowed the District to restore three of the planned reduction days back to the calendar.

On October 2, 2013, the Oregon Legislature passed a package of bills called the "Grand Bargain," which included additional PERS reforms and another $100 million for the State School Fund.

Meanwhile, the Board had decided to put forth a $25 million general obligation bond to voters to support investments in technology, safety, and maintenance. Despite polling that suggested sufficient support, the measure was defeated in November 2013: 45% yes to 55% no.

2014-15 (+$6.2 million, including 1 reduced day + 1 restored day)

Thanks primarily to the additional money generated by the Grand Bargain, the District headed into the 2014-15 school year poised to *add* to its budget for the first time in years. At their meeting on June 24, 2014, the Board unanimously adopted the 2014-15 budget, which added $6.2 million for hiring teachers, providing additional classified support, and adding one instructional day back to the calendar, among several other things. At that same meeting, the Board voted to refinance outstanding bond debt to save taxpayers $6.5 million in net present value.

Key investments were reducing the staffing ratio at kindergarten to 26:1, at grades 1 & 2 to 28:1, and at grades 3-12 to 29:1; as well as investing in STEM programming and the arts.

One more piece of good news was received in mid-summer, when the District learned it would receive an additional $728,716 in Gain Share funds, due to a higher-than-expected distribution to the City and County, and their subsequent decision to share half of the additional dollars with Washington County school districts. This allowed the District to add back the last remaining budget reduction day to the calendar.

2015-16 (+$2.44 million)

2015 brought a new legislative session and a push for the state to invest in K-12 education. Despite the fact that on paper it appeared that K-12 was getting more money than ever, those dollars had not been indexed for inflation, did not take into account how deeply schools had been required to reduce expenditures for the past several years, and did not reflect the fact that K-12's share of the overall state budget was continuing to decline.

As both a planning tool and as an accountability measure, the District attempted to create a five-step reinvestment plan. The five steps were intended to represent five biennia (ten years), allowing the state to make strides each year toward a level of funding that would more closely match our need to fulfill the state's 40-40-20 goal (40% of students complete a four-year degree, 40% complete a two-year degree, 20% receive a high school diploma).

Unfortunately, the K-12 allocation was not at a level that would allow us to make meaningful progress toward step one of the plan; however, thanks to updates to the State School Fund (SSF) estimates for the 2013-14 and 2014-15 school years, and HB 5017 provisions stating that K-12 would receive 40% of additional State General Fund Revenue from the June 2015 forecast (equated to $105 million), the District was poised to weather out the biennium in a "flat" state—there would be a surplus in year one, and a virtual break-even in year two.

Knowing that our system still had so many needs as a result of years of disinvestment, however, the Board and Budget Committee decided to recommend relatively modest reinvestments in 2015-16, anticipating that these would be in place over both years of the biennium. The total for 2015-16 was just over $2.44 million: half-time graduation coaches at each high school; full-time instructional coaches at each high school; TAG and advanced options for students; athletics and activities reinvestment; increase in the number of PE and music sections at elementary school; increase in the number of hours and days for classified staff; lower the staffing ratio at middle school; and a one-time set-aside of $500,000 in the PERS Reserve account. This would leave a shortfall of approximately $1.8 million at the end of 2016-17, but it was felt that annual adjustments to SSF estimates would bring us back to a break-even state by that time.

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% 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%. 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.

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%).

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% - $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.)

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% 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.

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.

Pamplin MediaGroup

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AFFIDAVIT OF PUBLICATION

State of Oregon, County of Washington, Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **News Times, Hillsboro Tribune**, a newspaper of general circulation, serving Forest Grove, Hillsboro in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

Hillsboro School District 1J
NOTICE OF BUDGET COMMITTEE MEETING on the 12th day of May 2020, at 5:15 p.m.
Ad#: 162415

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 2 week(s) in the following issue(s):
04/29/2020, 05/06/2020

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 05/06/2020.

Jerrin L Sipe

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
JERRIN L SIPE
NOTARY PUBLIC - OREGON
COMMISSION NO. 989555
MY COMMISSION EXPIRES JULY 24, 2023

Acct #: 111990
Attn: Alejandra Avila
HILLSBORO SCHOOL DISTRICT
3083 NE 49TH PL
HILLSBORO, OR 97124

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Hillsboro School District 1J, Washington County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020, to June 30, 2021, will be held at the district's Administration Center, 3083 NE 49th Place, Hillsboro, Oregon. The meeting will take place on the 12th day of May 2020, at 5:15 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after May 11, 2020, at 3083 NE 49th Place, Hillsboro, Oregon, between the hours of 8:00 a.m. and 5:00 p.m. A copy of this notice is also posted on the Hillsboro School District website at www.hsd.k12.or.us.

*** BUDGET MAY BE APPROVED AT THIS MEETING ***

Publish April 29, May 6, 2020 HT162415

HILLSBORO SCHOOL DISTRICT 1J BUDGET COMMITTEE—MINUTES
May 12, 2020
District Administration Center, 3083 NE 49th Place, Hillsboro, Oregon

Budget Committee Present:
Erika Lopez, Chair
Martin Granum, Vice Chair
Lisa Allen
Christopher Clark
See Eun Kim
Yadira Martinez
Kevin Murphy
Michael Smith
Jaci Spross
Kim Strelchun
Monica Uribe
Mark Watson

Student Representatives Present
Danny Adzima
Maria I. Aguilar Alvarado
Andrew Goodwin

Staff Present:
Mike Scott, Superintendent
Travis Reiman, Assistant Superintendent, Academic Services
Dayle Spitzer, Assistant Superintendent, School Performance
Jordan Beveridge, Chief Information Technology Office
Beth Graser, Chief Communications Officer
Kona Lew-Williams, Chief Human Resources Officer
Michelle Morrison, Chief Financial Officer
Adam Stewart, Capital Projects Officer
Casey Waletich, Chief Operations Officer
Jeff Jones, Manager of Business Services
Kelli Waibel, Technology Support
Justin Arey, Web Specialist/Designer
Francesca Sinapi, Executive Director of Schools
Audrea Neville, Executive Director of Schools
Elaine Fox, Executive Director of Student Services

Board Chair Erika Lopez called the meeting of the Budget Committee to order at 6:57 PM and led the Pledge of Allegiance.

Board Chair Erika Lopez called for a motion to approve the agenda. Mark Watson MOVED, SECONDED by Yadira Martinez, to approve the agenda as printed. The MOTION CARRIED (12-0).

Chief Financial Officer Michelle Morrison and Superintendent Mike Scott discussed the process of developing the proposed budget and the factors that were considered.

Board Chair Erika Lopez explained that the Budget Committee annually elects a presiding officer from among its members, and she called for nominations.

Vice Chair Martin Granum nominated Erika Lopez for the position of Budget Committee Chair, Director See Eun Kim seconded the nomination.

Hearing no further nominations or discussion, Board Chair Erika Lopez closed the nominations and called for the vote.

The vote was 12-0 in favor of Board Chair Erika Lopez.

Board Chair Erika Lopez asked Superintendent Mike Scott to read the budget message.

Superintendent Scott read the following budget message into the record:

Dear Hillsboro School District Budget Committee Members and Patrons:

In accordance with ORS 294.391, I am submitting to you the Hillsboro School District IJ proposed 2020-21 budget.

In last year's budget message, I talked about the potential of House Bill 3427 passing both chambers of the Oregon Legislature with a supermajority. That did, in fact, happen and the Student Success Act (SSA) became law in the summer of 2019, with an implementation date of January 1, 2020.

The SSA would be funded by a corporate activities tax (CAT) that was estimated to generate approximately $2 billion per biennium. Half of the money would be available to K-12 school districts through a non-competitive grant program called the Student Investment Account (SIA); thirty percent would be earmarked for statewide education initiatives such as full funding of Measure 98 - the career-technical education, graduation attainment, and dropout prevention legislation passed overwhelmingly by voters in November 2016; and twenty percent would support early learning initiatives like preschool.

Although the SIA grant is non-competitive, it comes with many requirements, including a robust public outreach and involvement plan. Each district would need to show that it had involved multiple stakeholder groups in gathering feedback for how the money could best support the most vulnerable and historically underserved students through efforts to lower class sizes, enrich educational offerings, expand learning opportunities, and tend to students' health and safety needs.

The Hillsboro School District started its outreach and feedback-gathering efforts in late August and continued through February, presenting draft plans through an iterative process until a final submission was developed and approved by the Board in late February 2020.

With much optimism, we looked to our SIA money - estimated to be approximately $16.5 million in the 2020-21 school year - to help us reinvest in our schools. Approximately $4.5 million would be needed to help us maintain our current service level, due to lower than anticipated student enrollment and higher than historical average utility costs, and the rest would be used for new investments in our system in the four allowable expenditure categories.

Soon after the Board meeting where our SIA plan was approved, however, the coronavirus situation was reaching a problematic stage in the United States. The first presumptive case of COVID-19 in the state was announced on February 28, and, by March 8, the Hillsboro School District became the first in Oregon to have a student test positive for the virus. By March 12, Governor Kate Brown ordered all schools to extend their spring break to begin on March 16 and run through March 31; and on March 17, she extended the closure through April 28. By April 8, Governor Brown announced the closure of physical schools through the remainder of the academic year.

As we navigated our way through preparing ourselves and our students for the new world of distance learning, we began to shift our attention to the impact the coronavirus pandemic was

having on the economy. As I write this letter, there are estimates that the State of Oregon will lose between $1 and $3 billion of revenue in tax collections this year; and because the first year of the biennium is almost complete, the impact of that shortfall will be felt in 2020-21 alone. As a preemptive measure, Governor Brown asked all state-funded agencies to prepare for a budget reduction of 8.5 percent. It is also becoming more and more likely that districts may see no money from the SIA in 2020-21. If no other money was accessed to support K-12 education and we not only lost 8.5 percent of our State School Fund (SSF) money, but also received no SIA funding, we would be looking at a shortfall of approximately $23 million.

The next revenue forecast takes place on May 20 and there will likely be a special session of the Legislature called in the summer to determine the ultimate impacts on each state-funded agency. For now, what we know is that we need to be prepared for reductions and do whatever we can in the remainder of this year to save money for next year - any money we can save in 2019-20 will save staff and programs in 2020-21.

Therefore, we are implementing a three-pronged approach: 1) immediate spending freeze; 2) immediate hiring freeze, with the exception of hard-to-fill positions; and 3) accessing the state program known as Work Share and money from the federal CARES Act to initiate furloughs for all employees each Friday from now through July 31 or the end of their work year (*the reduction is 20% of a staff member's normal work week, which may or may not include a Friday). Implementing furloughs on May 15 will allow the District to save up to $3.4 million by the end of July, 2020, which is when the CARES Act unemployment support program ends.*

At this time, it is unknown how much of our shortfall $3.4 million will represent, but as one staff member recently remarked "we are scrapping for every penny right now."

All of that said, as a practical matter we are still presenting a budget based on receiving 51 percent of our portion of the $9 billion that was allocated to the SSF for 2019-21, as well as our portion of the SIA. It is simply the only thing we can do at this time with so many things unknown.

We are doing significant contingency planning based on several different scenarios, so once we know our budget situation with more certainty, we will be able to implement a reduction plan quickly.

Our goal is always to be as forthcoming as possible throughout our budgeting process and this year is no different. Even though we may not know exactly what the future holds, we are committed to updating our Board, Budget committee, staff, and community with information as we receive it.

We intend to advocate at the state level for support of our educational system - whether that be through an activation of reserve funds, utilization of federal assistance monies, reallocation of the current budget, or some combination of strategies. We welcome your partnership in sharing

with our elected officials the extreme importance of stabilizing our education system. We simply must do everything we can to ensure that our students are not left behind in our recovery from this devastating pandemic.

Thank you for your ongoing partnership, patience, and understanding.

Respectfully,

Mike Scott

Superintendent

Following the reading of the budget message, Chief Financial Officer Michelle Morrison presented the proposed budget, highlighting key points throughout the document and responding to Budget Committee members' questions.

Budget Committee members discussed various elements of the proposed budget; funding challenges for school districts; factors that impact the level of funding that districts receive from the State; Student Investment Act funds; COVID-19 pandemic anticipated loses; Current Service Level; the plans for a four tiered reduction; steps being taken currently to save on budget for this year and next, including furlough days, implementing a hiring and spending freeze, modified staffing levels projections.

The District will not know what the actual State school funding level will be until mid to late July, after a likely Legislative Special Session is called.

No requests to comment were submitted.

Kim Strelchun MOVED that the Hillsboro School District 1J budget be approved as presented for 2020-2021. The MOTION was SECONDED by Jaci Spross.

The MOTION CARRIED (12-0).

Chief Financial Officer Michelle Morrison explained that the approved 2020-21 budget will be presented to the Board for public hearing and adoption during the June 23 Board meeting regular session.

The Budget Committee meeting was adjourned at 8:12 PM.

Erika Lopez Roseanna M Roman

Approved June 23, 2020

SEE EXHIBIT A

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AFFIDAVIT OF PUBLICATION

State of Oregon, County of Washington, Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **News Times, Hillsboro Tribune**, a newspaper of general circulation, serving Forest Grove, Hillsboro in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

Hillsboro School District 1J
NOTICE OF BUDGET HEARING: Hillsboro School District 1J FY 2020-21 ED-1
Ad#: 167968

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
06/17/2020

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 06/17/2020.

Kristin C. Olson

NOTARY PUBLIC FOR OREGON

Acct #: 111990
Attn: Alejandra Avila
HILLSBORO SCHOOL DISTRICT
3083 NE 49TH PL
HILLSBORO, OR 97124

OFFICIAL STAMP
KRISTIN C. OLSON
NOTARY PUBLIC - OREGON
COMMISSION NO. 997532
MY COMMISSION EXPIRES MARCH 10, 2024

EXHIBIT A

FORM ED-1

NOTICE OF BUDGET HEARING: Hillsboro School District 1J FY 2020-21

A public meeting of the Hillsboro School Board will be held on June 23, 2020, at 6:00 pm at 3083 NE 49th Place, Hillsboro, Oregon, and via web streaming on www.hsd.k12.or.us. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Hillsboro School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained by mail as requested 503-844-1500, or online at www.hsd.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Michelle Morrison Telephone: 503-844-1500 Email: morrisom@hsd.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance	$326,425,477	$256,409,278	$199,071,557
Current Year Property Taxes, other than Local Option Taxes	$112,295,249	$113,012,903	$122,085,510
Current Year Local Option Property Taxes	$0	$0	$0
Other Revenue from Local Sources	$29,843,546	$26,131,015	$22,648,261
Revenue from Intermediate Sources	$5,554,127	$5,054,721	$5,145,113
Revenue from State Sources	$140,210,422	$145,931,878	$168,642,471
Revenue from Federal Sources	$17,307,183	$17,072,019	$17,576,000
Interfund Transfers	$1,000,000	$0	$0
All Other Budget Resources	$1,143,090	$2,025,000	$1,067,832
Total Resources	**$633,779,094**	**$565,636,814**	**$536,236,743**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	$136,155,670	$137,994,717	$148,259,746
Other Associated Payroll Costs	$73,711,298	$77,832,275	$84,392,983
Purchased Services	$42,998,439	$37,275,577	$44,029,896
Supplies & Materials	$19,400,960	$17,372,695	$17,280,514
Capital Outlay	$63,656,460	$206,337,641	$112,396,719
Other Objects (except debt service & interfund transfers)	$5,197,885	$3,970,544	$5,048,714
Debt Service*	$48,533,597	$50,834,027	$52,730,142
Interfund Transfers*	$1,000,000	$409,908	$400,000
Operating Contingency	$0	$5,000,000	$6,500,000
Unappropriated Ending Fund Balance & Reserves	$243,124,786	$28,609,430	$65,198,029
Total Requirements	**$633,779,095**	**$565,636,814**	**$536,236,743**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

1000 Instruction	$152,008,659	$150,727,426	$167,981,502
FTE	1,351.5	1,231.1	1,225.8
2000 Support Services	$92,100,588	$94,261,608	$103,264,273
FTE	744.0	725.6	750.0
3000 Enterprise & Community Service	$9,964,546	$10,954,163	$12,807,307
FTE	82.6	82.6	82.6
4000 Facility Acquisition & Construction	$87,047,075	$224,840,864	$128,000,000
FTE	4.2	7.5	7.5
5000 Other Uses	$0	$0	$0
5100 Debt Service*	$48,533,441	$50,833,417	$52,085,633
5200 Interfund Transfers*	$1,000,000	$409,908	$400,000
6000 Contingency	$7,098,095	$8,500,000	$8,787,978
7000 Unappropriated Ending Fund Balance	$236,026,691	$25,109,428	$62,910,050
Total Requirements	**$633,779,095**	**$565,636,814**	**$536,236,743**
Total FTE	**2182.3**	**2046.8**	**2065.83**

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

N/A

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit $4.9749 per $1,000)	4.9749	4.9749	4.9749
Local Option Levy	$0.00	$0.00	$0.00
Levy For General Obligation Bonds	$34,451,602.00	$36,809,891.00	$39,859,508.85

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$702,303,937	N/A
Other Bonds	$132,807,995	
Other Borrowings	$3,333,586	
Total	$838,445,518	

Publish June 17, 2020 HT167968

HILLSBORO SCHOOL DISTRICT 1J
June 23, 2020
ADOPT RESOLUTIONS TO ADOPT 2020-21 BUDGET,
APPROPRIATE 2020-21 BUDGET, AND
IMPOSE 2020-21 TAXES AND CATEGORIZE THE LEVY

SITUATION

The 2020-21 Proposed Budget was presented and approved during the May 12, 2020, Budget Committee meeting. The legal notices for Budget Hearing have been published for June 23, 2020.

After the hearing is closed, and if the budget is not amended, three resolutions are required. The first one establishes the Adopted Budget. The second one authorizes the expenditure of funds starting in July by making appropriations. The third one authorizes the tax levy and categorizes the levy into categories designated in the Oregon Constitution.

RECOMMENDATION

The Superintendent recommends that the Board of Directors take action on the following motion:

> *I move that the Board of Directors adopt the Resolutions to Adopt the 2020-21 Budget, Appropriate the 2020-21 Budget, and Impose 2020-21 Taxes and Categorize the Levy, as shown in the June 23, 2020, Board meeting packet.*

RESOLUTION TO ADOPT 2020-21 BUDGET, APPROPRIATE 2020-21 BUDGET, AND IMPOSE 2020-21 TAXES AND CATEGORIZE THE LEVY

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Hillsboro School District 1J hereby adopts the budget for fiscal year 2020-21 in the total of $536,236,743 now on file at the District Administration Center, Hillsboro, Oregon.

RESOLUTION TO MAKE BUDGET APPROPRIATIONS FOR 2020-21

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2020, for the purposes shown below, are hereby appropriated:

General Fund

1000	Instruction	$145,059,346
2000	Support Services	$86,249,283
3000	Enterprise Services	$572,385
6000	Contingency	$1,500,000
Total Fund Appropriation		$233,381,014

Debt Service Fund

2000	Support Services	$1,000
5000	Debt Service	$51,172,124
Total Fund Appropriation		$51,173,124

Special Revenue Fund

1000	Instruction	$22,922,156
2000	Support Services	$16,808,990
3000	Enterprise Services	$12,234,922
4000	Facilities/Construct	$ -
5100	Debt Service	$913,509
5200	Transfers	$400,000
Total Fund Appropriation		$53,279,577

Capital Projects Fund

2000	Support Services	$205,000
4000	Facility Construction	$128,000,000
6000	Contingency	$5,000,000
Total Fund Appropriation		$133,205,000

Total Appropriations	**$**	**471,038,715**
Total Unappropriated	**$**	**65,198,028**
Total Adopted Budget	**$**	**536,236,743**

RESOLUTION TO IMPOSE AND CATEGORIZE AD VALOREM TAXES FOR 2020-21

IMPOSING THE TAX

BE IT RESOLVED that the Board of Directors of the Hillsboro School District 1J hereby imposes the taxes provided for in the Adopted Budget at the rate of $4.9749 per $1,000 of assessed value for operations, and in the amount of $39,859,509 for bonds; that these taxes are hereby imposed and categorized for tax year 2019-20 upon the assessed value of all taxable property within the District as follows:

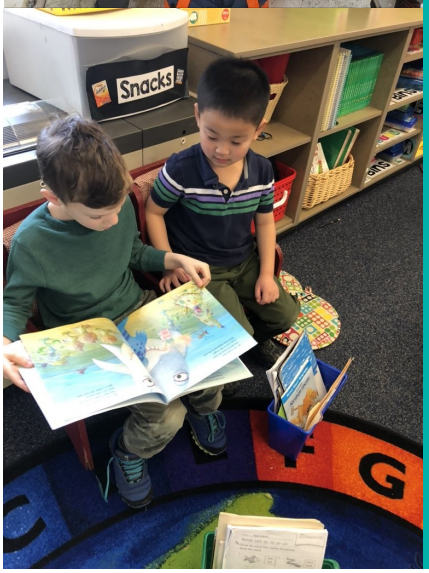
CATEGORIZING THE TAX

Education Limitation	Excluded from Limitation	
General Fund $4.9749 per $1,000	Debt Service Fund	$39,859,509

The above resolution statements were approved and declared adopted on this 23th day of June, 2020.

Erika Lopez

Erika Lopez, Board Chair



2020-21 Adopted Budget

HILLSBORO SCHOOL DISTRICT 1J

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