Adopted Budget

For Fiscal Year 2019-20

Hillsboro School District 1J

Administration Center

3083 NE 49th Place

Hillsboro, OR 97124

HILLSBORO SCHOOL DISTRICT

Engage and challenge all learners to ensure academic excellence

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May 9, 2019

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 2019-20 budget.

After the November 2018 election, there was significant optimism that a “generational fix” for K-12 education funding was on the horizon.

The 2017 Legislature had commissioned a Joint Interim Special Committee on Public Education Appropriation, later to become known as the Joint Interim Committee on Student Success. They met throughout 2018 and traveled across Oregon to meet with educators, students, parents, community members and community leaders to assess the strengths and opportunities for K-12 education.

Their findings were initially released in November 2018, and compiled in a formal report issued in January 2019. The final statement in the summary letter prefacing the report indicated that the Committee had “...broad recommendations on moving forward with a multi-tiered approach of outcomes-based targeted investments with clear, measurable accountability mechanisms to build and support the public education system that Oregon students deserve.” Their conclusion was that additional funding of approximately $2 billion per biennium was needed to help ensure that all Oregon students receive a quality education that sets them up for success.

Encouraged by this news, along with the strength of the economy, we eagerly awaited the Governor’s budget proposal in early December 2018. Historically, the Governor’s K-12 budget has represented a “floor” from which the Legislature builds. Governor Brown’s recommendation called for base K-12 funding of $8.972 billion; she also spelled out an education reinvestment plan, which would add another $1 billion of targeted funds to K-12 and other education priorities. Both her base K-12 funding proposal and her reinvestment plan fell outside of projected statewide revenue for the 2019-21 biennium and would require an infusion of new or repurposed revenue to the system.

So there was optimism, but also pragmatism, as staff determined what that would mean for the Hillsboro School District's budget over the next two years. At the $8.972 billion budget level, the District would be $17.3 million short of maintaining its current service level (CSL) in 2019-21. Contingency planning began in earnest as all eyes turned to the release of the budget proposal from the Co-Chairs of the Joint Ways and Means Committee.

That proposal was released on Thursday, March 7, and, unfortunately, it called for a smaller allocation to K-12 education than did the Governor's proposal - $8.872 billion. That level of funding would leave the Hillsboro School District $20.86 million short of a CSL budget.

Meanwhile, separate but related efforts were afoot to craft a revenue generation package for K-12 education and a set of recommendations for PERS cost containment.

PERS employer costs are a huge cost-driver in the Hillsboro School District and are not something we control. Those costs represent a liability against our payroll, and with a payroll of approximately $100 million, every 1 percent increase represents a cost to us of approximately $1 million. Our PERS employer rate is going up 5 percent in 2019-21, for a biennial cost increase of approximately $10 million.

As I write this budget message, House Bill 3427 is having its third reading on the House floor and will soon be up for a vote. The bill calls for a commercial activity tax on business, coupled with a personal income tax reduction for most Oregonians to affect a $2 billion per biennium revenue stream - the Fund for Student Success - dedicated to education. K-12 would receive $1 billion through a Student Investment Account intended to support smaller class sizes, more learning time, well-rounded educational opportunities, and social-emotional health and safety for students. The remaining money would be divided between early learning investments and statewide initiatives, such as full funding of Measure 98 (the High School Graduation and College and Career Readiness Act of 2016).

If the bill passes both chambers with a supermajority, it could become law as soon as 91 days after the Legislature adjourns this year. If it only passes with a majority, it will have to be referred to voters; and if there is an initiative petition, portions or all of the bill may also be referred to voters.

Either way, districts would likely not see additional revenue until the 2020-21 school year at the earliest.

As a result, many districts - including HSD - are building their 2019-20 budgets on the Governor's K-12 allocation of $8.972 billion. As I mentioned earlier, this funding level leaves the Hillsboro School District $17.3 million short of its CSL. Therefore, we need to make sustainable reductions of $9.6 million in 2019-20 to achieve a balanced budget.

Our recommendations for those reductions are as follows:

- Increase the staffing ratio in grades 3-12 by two, for a staffing ratio of 31:1 (loss of 37.5 licensed full-time equivalent (FTE) positions; add back 6 FTE in hot spots for a net loss of 31.5 FTE) ..... - $3,344,702
- Reduce other licensed staff positions and restructure the Care Coordinator service delivery model (7.5 licensed FTE) ..... - $796,358
- Reduce classified staffing (loss of 37.5 classified FTE) ..... - $2,198,738
- Reduce administrator positions (loss of 3 administrator FTE) ..... - $359,882
- Adjust calendars for specific classified positions (loss of 1-2 days for certain classified positions) ..... - $140,000
- Eliminate the attendance incentive ..... - $10,126
- Reclassify three facilities positions to Construction Excise Tax (CET) funding (transition of funding obligation from general fund to CET) ..... - $377,369
- Reduce discretionary budgets at schools and departments by 5 percent .... - $2,385,000

Total savings from the above actions equal $9,612,175

We remain hopeful that legislative efforts will prove successful and that more money will be flowing into the K-12 education system soon. If additional funds beyond the planned $8.972 billion are allocated in this legislative session and made available to schools in the 2019-20 school year, we will focus that money on investments that will help students in the classroom.

Throughout this past year, our School Board, staff, and community members have been working tirelessly to provide information about the impact of various funding levels on our budget, having tough conversations with elected officials, and encouraging people to share their voice in Salem.

I am so grateful for all of your efforts and advocacy, and I thank you for your continued support and involvement in the Hillsboro School District.

Respectfully,

Mike Scott
Superintendent

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 20,117 students during the 2019-20 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	Kim Strelchun July 2011 - June 2019
Position 5	**Position 6**	**Position 7**	
Lisa Allen July 2015 - June 2019	Jaci Spross July 2017 - June 2021	Yadira Martinez February 2018 - June 2019	

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
Kim Strelchun	School Board, Position 4	2019
Lisa Allen	School Board, Position 5	2019
Jaci Spross	School Board, Position 6	2021
Yadira Martinez	School Board, Position 7	2019
Christopher Clark	Community, Position 1	2020
Michael Smith	Community, Position 2	2020
Nina Carlson	Community, Position 3	2021
Kyle Taylor	Community, Position 4	2021
Heather Monaghan	Community, Position 5	2019
Alexander Diaz	Community, Position 6	2019
Matthew Long	Community, Position 7	2019

SUPERINTENDENT

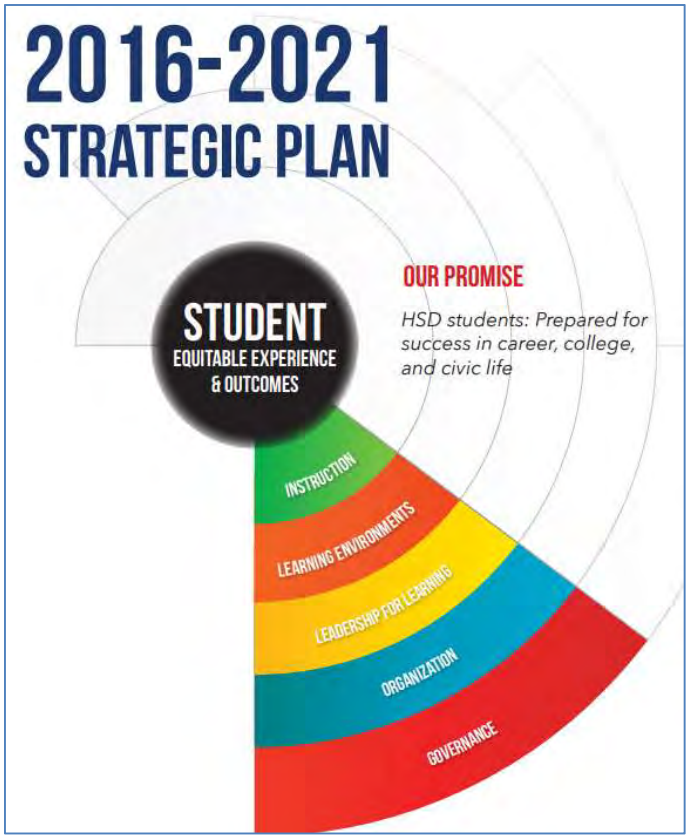
Superintendent Mike Scott was appointed by the Board to serve as the chief executive officer of the District. The Superintendent is a professional educator employed to advise the Board on all matters concerning management of the schools, and to administer laws, regulations, and policies adopted by the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

SMART GOAL	RESEARCH	DATA	INPUT
COMMUNITY Goal 1: **Train 100% of secondary school administrators, counselors, and grad coaches to use our student information system and data warehouse to identify which students are known by name, strength, and need by spring 2019.** **Status: In progress**	Early Warning Systems Project, NWREL AdvancED Standards for Quality Schools Indicator 3.9; Bicultural Parent Engagement: Advocacy and Empowerment, Edward M. Olivos, et. al.	9th grade on-track data 2018-19; GPA, attendance of students connected to an adult advocate; SPED/SST data Success rate for e.g. Chicas, BBBS Improved data systems and fields	Needs assessment AdvancED Accreditation Student narratives Parent Advisory Committee (PAC)
COMMUNITY Goal 2: **Increase by 10% the number of students participating in career-related internships by spring 2019.** **Status: In progress**	Oregon Department of Education CTE data Hillsboro School District CTE data Collective Impact Model, www.fsg.org The Career Pathways Effect, CORD and NASDCTE	# of students in internships # of dual credits earned # of community partnerships Grad rates for CTE participators v. all Post-secondary enrollment and perseverance	Hillsboro Chamber City of Hillsboro, Cornelius, North Plains Career & College Pathways Steering Committee Higher education partners High school Site Councils
CULTURE Goal 1: **Offer professional development regarding trauma-informed practices to all staff, with a goal of growing the skill set of 200 classified staff, by spring 2019.** **Status: Met**	CDC-Kaiser Permanente ACES Study *Lost At School: Why our kids with behavior challenges are falling through the cracks and how we can help them*, Ross Greene National Survey of Children's Health *Fostering Resilient Learners*, Kristin Souers and Pete Hall *Strong Start - Grades K-2: A social and emotional learning curriculum*, Merrell et. al.	Facilities and staffing for wellness centers Attendance of staff and students Referrals decreased Health room visits decreased Requests for suicide screens and one-on-one assistants decreased	Student interviews Parent committee feedback Feedback from counselors, care coordinators, family liaisons, and school staff Consultants: Rick Robinson, Vern Jones

SMART GOAL	RESEARCH	DATA	INPUT
<u>CULTURE Goal 2:</u> Increase by 5% the number of students in historically underserved groups on track to graduate in 9th grade (achieving at least 6 credits) in 2018-19 vs. 2017-18. **Status: In progress**	Chicago Public Schools research; Oregon Education Investment Board (OEIB) Achievement Compact *Teacher Expectations and Sense of Responsibility for Student Learning*	DCA data on credits earned; # of students connecting with case managers, grad coaches, and counselors # of counselors implementing ASCA model; Task analysis data	Parent Advisory Committee (PAC) feedback; Student feedback; LAU Plan
<u>CAREER Goal 1:</u> Increase SBAC math scores by 3% overall and 5% for historically underserved groups in 2018-19 vs. 2017-18. **Status: In progress**	*Mathematical Mindsets*, Jo Boaler; Science Teachers' Learning; NCTM Principles to Actions *& Taking Action* 9-12, 6-8, K-5 *guides; 5 Practices for Orchestrating Productive Mathematics Conversations; The Art of Coaching; Culturally Responsive Teaching & the Brain; Models of Intervention in Mathematics: Reweaving the Tapestry*	Smarter Balanced Assessment (SBAC); K-12 math leader team teacher data; K-6 Interim Assessment data D/F/I semester data; HSD Classroom Walkthrough Tool data regarding DOK and academic language, engagement	Math Leadership Team feedback; Principal feedback; Focus groups of students/parents; Student survey/input Leadership collaboration feedback; Math K-6 PD Structure feedback Secondary Math Teacher feedback; Bridges Edition 2 feedback AIMS Cohort Feedback; PSU Math Learning Ctr.
<u>CAREER Goal 2:</u> Increase by 5% the number of highly effective instructional strategies used in classrooms from fall 2018 to spring 2019 **Status: In progress**	9 Essential Instructional Strategies, *Robert Marzano; Visible Learning,* John Hattie *"Teaching English Learners: What the research does--and does not--say,"* Claude Goldenberg Collier & Thomas Research; *Academic Conversations,* Jeff Zwiers *Literacy with an Attitude,* Patrick Finn; DOK work of Karen Hess and Norman Webb; AVID research *Culturally Responsive Teaching and the Brain,* Zaretta Hammond	HSD Walkthrough Tool pre- and post-assessment AVID walkthrough data SLC module implementation data Special education instructional rubric	Teacher Professional Development Feedback Principal Evaluation Feedback Objectives in all PD tied to purpose Engagement, rigor in K-12 PD Modules

Cost-Savings 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 in fact 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.

Our analysis identified the following areas as having a potential for savings. Some savings opportunities required small changes and were implemented in 2018-19. Staff conducted a mid-year review for evidence that the actual changes are having the intended net positive impact in terms of efficiency and savings.

Staff Absenteeism
Facilities/Maintenance: Groundskeeping and Security

Other areas have a larger potential impact and require additional research, verification, and piloting prior to implementation.

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 will develop 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. The Opportunities cited in the Cost Analysis impacted by this review include, but are not limited to Special Education Teachers, Use of Intervention Teachers, and Serving Students with Special Needs.

In addition, 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 that the District is in alignment with best practices in terms of efficiency.

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. Six categories represent the stages of progression through A-ROI, as shown in the diagram below.

The Smarter School Spending (S3) Team identified four 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 to 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.

A-ROI Study Area	Theory of Action
AREA 1: Student Success Coaches	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.

A-ROI Study Area	Theory of Action
AREA 2: Grad Coaches	If we have graduation coaches at every grade level in high school working with counselors, administrative teams, 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.
AREA 3: HSD Preschools	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
AREA 4: Wellness Centers	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.

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 Hillsboro School District have already been successfully implemented in other districts and have data to support their viability. The District has developed other programs using research and best practices to spearhead 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 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 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 the purpose of further study; or 3) move beyond the pilot to full implementation.

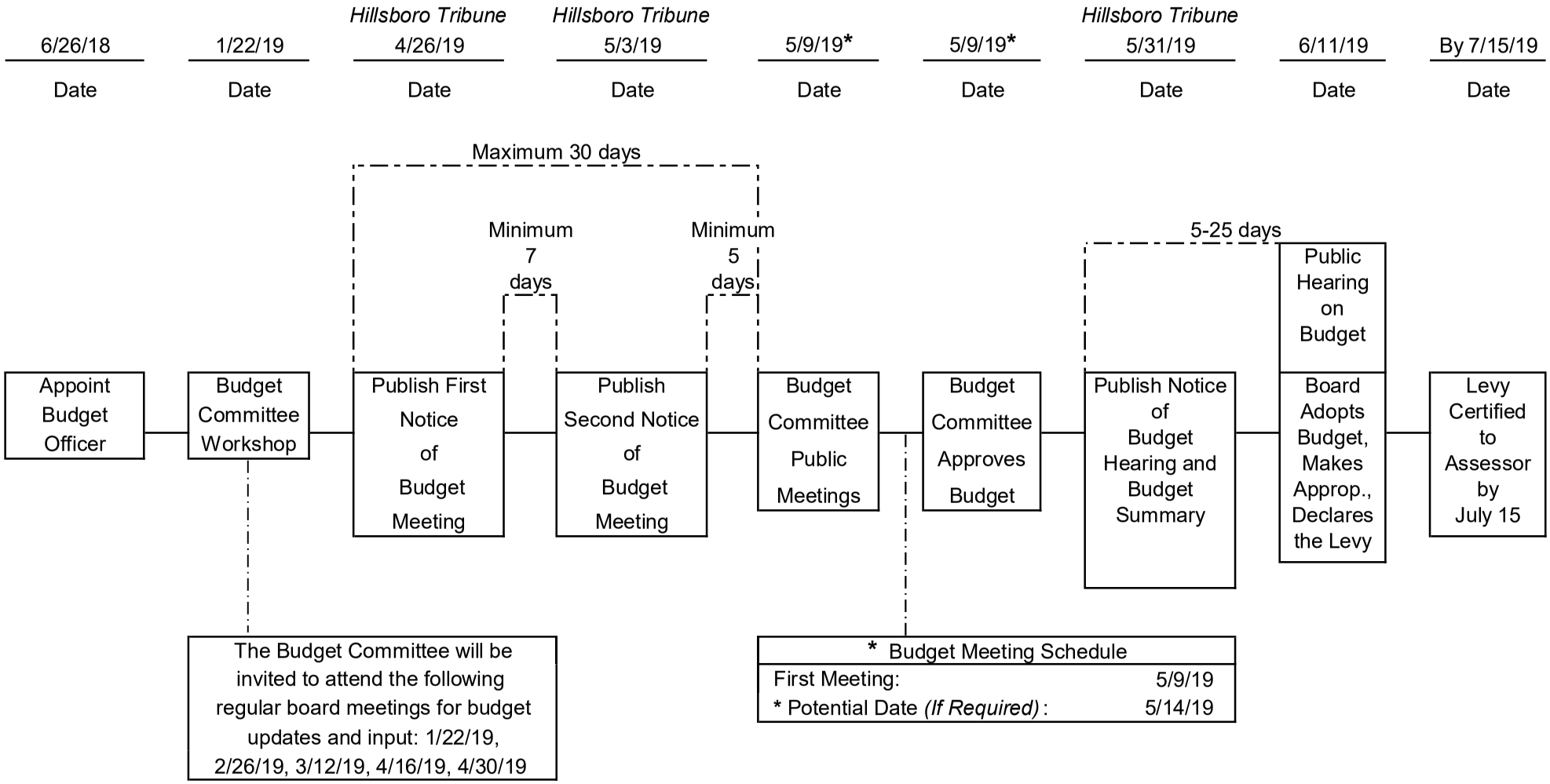
Preference for Measuring Academic Return on Investment

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 for calculating A-ROI for that program.

Contributing Staff:

Mike Scott, Superintendent
Travis Reiman, Assistant Superintendent, OSP
Beth Graser, Chief Communications Officer
Debra Giles, Manager of Technology Services
Rian Petrick, Executive Director of Extracurriculars
Grant Corliss, Executive Director of Schools, OSP
Casey Waletich, Chief Operations Officer
Audrea Neville, Director of Schools, OSP
Tom Luba, Coordinator of Testing and Evaluation
Adam Stewart, Capital Projects Officer
Dayle Spitzer, Assistant Superintendent, OSP
Kona Lew-Williams, Chief Human Resources Officer
Elaine Fox, Executive Director of Student Services
Nate Roedel, Executive Director of Nutrition Services
Olga Acuña, Director of Federal Programs
Michelle Morrison, Chief Financial Officer
Jeff Jones, Manager of Business Services

HILLSBORO SCHOOL DISTRICT 1J
PLANNING CALENDAR - 2019-20 BUDGET



Mission: "Engage and challenge all learners to ensure academic excellence"

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 2019-20 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.

BUDGET ASSUMPTIONS AND SIGNIFICANT CHANGES

The annual budget process comprises five phases: planning, preparation, adoption, implementation, and evaluation. As described in the "Organization" section, the District is implementing the Smarter School Spending budget development framework.

The budget climate continues to stabilize in the wake of the 2008 recession. With a slow and steady economic recovery, the District is planning carefully for growth, while experiencing a plateau in student enrollment.

At the time of this Proposed Budget, state funding for K-12 education is projected at $8.972 billion for the 2019-2021 biennium, and is appropriated in a traditional 49/51 percent split over two years. The most significant budget impacts are a result of the following factors:

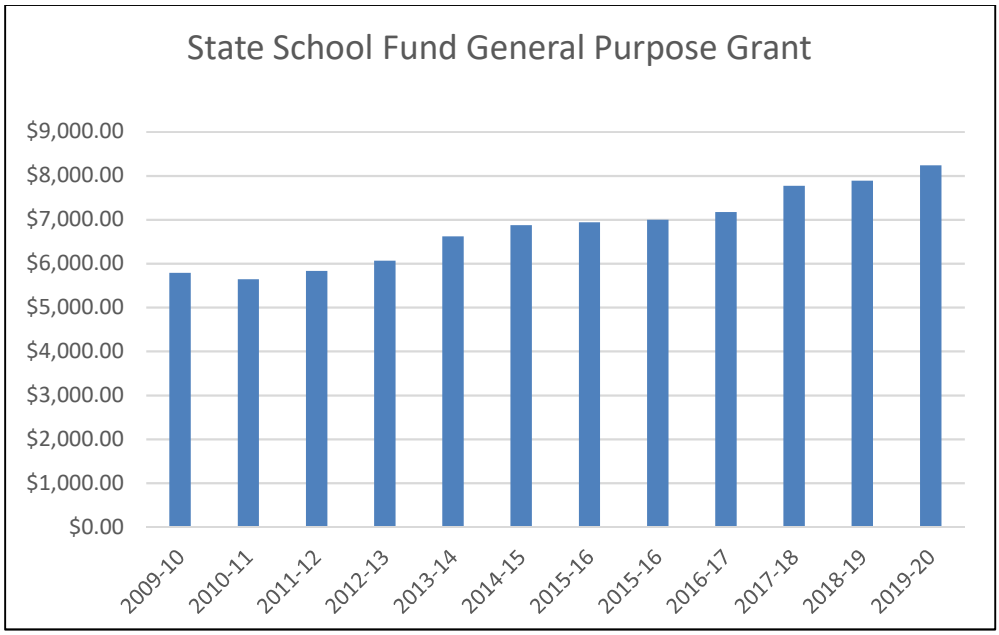
- The most recent estimates for the State School Fund are based on $8.972 Billion for the State General Fund dedicated to K-12.
- The Public Employee Retirement System (PERS) rate is increased for the 2019-2021 biennium based on the 2017 valuation. These rates, coupled with Debt Service for the 2005 and 2015 Pension Bonds, will result in pension rates as a percentage of payroll of 30.19 percent for Tier One and Tier Two employees, and 24.74 percent for Oregon Public Service Retirement Plan (OPSRP) employees.
- The Proposed Budget includes salary step movement in accordance with bargained employee agreements. Classified employees will receive a salary schedule restructure (elimination of two lowest steps) and a cost-of-living increase of 2.0 percent. Licensed and non-represented staff will receive a cost-of-living increase of 2.5 percent. All eligible staff will receive a $25 monthly increase towards insurance premiums for a total of $1,200 per month or $14,400 per year.

- The impact of changes in student demographics, and the implementation of instructional strategies designed to increase student achievement.
- New residential construction within the District, historical student population, and residential demographics.
- Program changes due to the work of the Smarter School Spending team in alignment with the District Strategic Plan.
- Reductions totaling $9.6 million from Current Service Level (CSL) to balance the general fund and maintain an end fund balance target of 4.0%. Please see the "Budget Message" for reduction details.

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) is shown in the chart below.



As one of the few states that does not have a sales tax, the State of Oregon's primary revenue sources are the state income tax and lottery revenues. Therefore, the 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 2019-20 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 high school, one alternative middle school, one online academy, and one charter school.

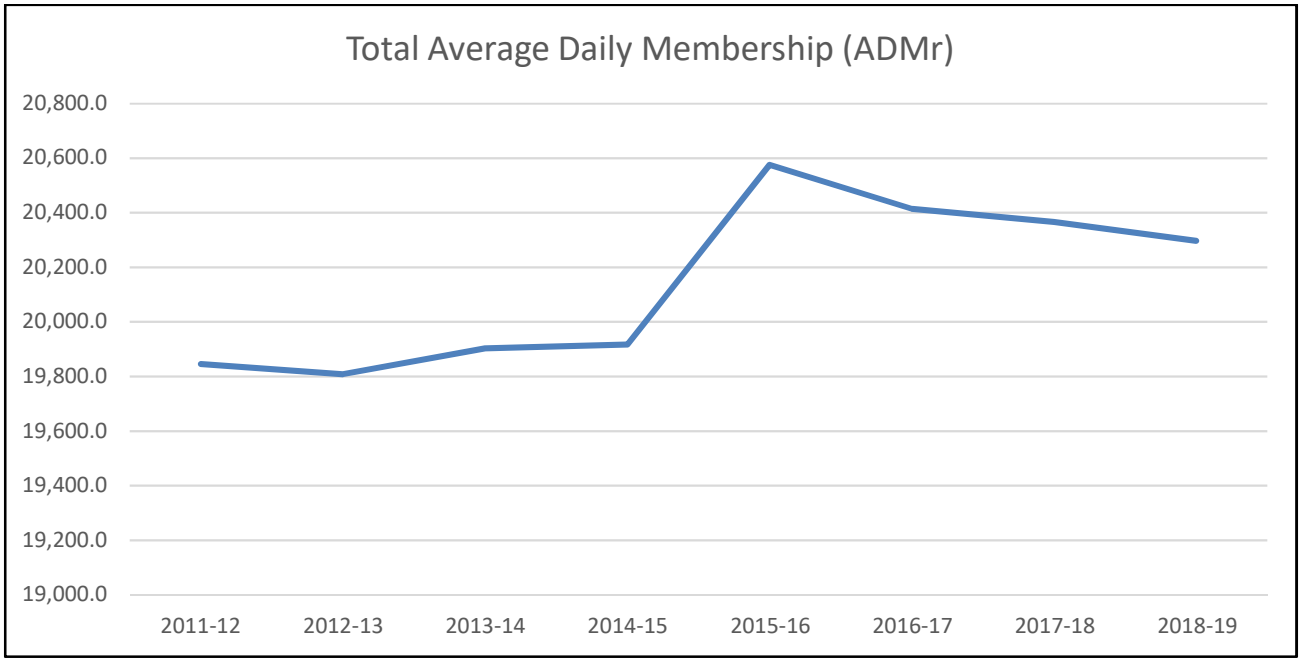
In order to have the most complete picture possible for projecting enrollment, the District has developed a triangulated lens for estimating the number of students to serve and is constantly monitoring and adjusting projections based on the most recent information available. Enrollment projections are critical because the State School Fund revenue is generated by a formula based on the number and type of students we serve. Recent residential development trends also rely on accurate projections. The three methods are referenced below.

PSU Population Research Center Report[1]	(2016) This university study is a broad-stroke view of enrollment based on regional data. Portland State University provides information to Districts throughout Oregon.	The most recent report estimates that overall student enrollment will grow by an additional 1,734 students by the 2030-2031 school year.

[1] The PSU Population Research Center report can be viewed on the District's website at https://www.hsd.k12.or.us/cms/lib/OR02216643/Centricity/domain/1226/documents/2016 PSU-HSD Report District-wide.pdf

Davis Demographics Reports[2]	(2016, 2017, 2018) 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[3]	(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 it is verified prior to use.

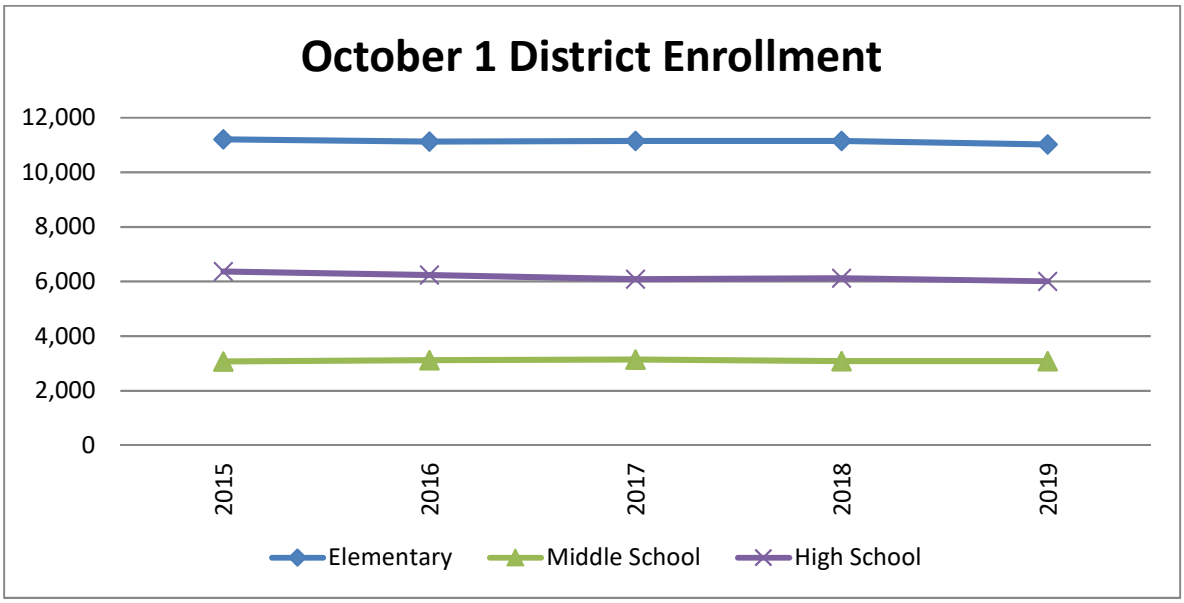
The Average Daily Membership (ADMr) represents the number of resident students in attendance at schools within the district. The district submits a quarterly and annual report generated by the student information system to the Department of Education that drives the base level of state funding, prior 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 being counted as .5 FTE to 1.0 FTE in order for districts to fund full-day services.



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

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

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 and Kindergarten classes continue to be smaller than graduating classes.



October 1st Enrollment

Grade Level	2016-17	2017-18	2018-19	2019-20	Increase/Decrease from Prior Year
Elementary School	11,132	11,147	11,151	11,023	-1.15%
Middle School	3,126	3,144	3,087	3,083	0.13%
High School	6,244	6,082	6,117	6,011	-1.73%
TOTAL	**20,502**	**20,373**	**20,355**	**20,117**	**-1.17%**

2019-20 BUDGET AT A GLANCE

- The 2019-20 school year is the first 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.
- The General Fund operating revenue is anticipated to increase by $8.0 million, or 3.57 percent based on the Governor's Budget appropriation to K12 of $8.972 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 $9.6 million were required in the General Fund.
- Special Revenue Funds are anticipated to total $428,900 less than the prior year due to reductions in available grants and other funds.
- Debt Service will increase by $2,716,225 to meet the principal and interest payments for capital construction and pension obligation bonds.
- The Capital Construction Fund is set at the appropriation 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 and were exhausted over the 2017-2019 biennium.

2019-20 Budget – All Funds

Fund	FY 2018-19	FY 2019-20	Increase/Decrease from Prior Year
General (Operational)	$223,904,035	$231,905,143	3.57%
Special Revenue	$40,005,635	$39,576,735	-1.07%
Debt Service	$46,014,746	$48,730,971	5.90%
Capital Construction	$300,601,698	$245,423,965	-18.36%
Internal Services	$1,000,000	$0	--
Total All Funds	**$611,526,114**	**$565,636,814**	**-7.50%**

SUMMARY

The 2019-20 Proposed Budget for Hillsboro School District is based on the following objectives:

- 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 long-range forecast for the state of Oregon shows a slow recovery and potential significant market corrections beginning in 2020.
- 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 end 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 budget reductions to instruction.
- Federal program revenues are based on historical trends and estimates provided by the Department of Education.

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.
- 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 increases of 5.0 percent in the next several outlying biennia according to the most recent agency issued valuation[4].
- Debt service requirements are projected by a consolidated schedule based on current obligations.
- Staffing reductions are required in the 2019-20 year. Licensed staffing will be adjusted according to student enrollment. Class size targets are tiered by grade level: Kindergarten, 26:1; Grades 1-2, 28:1; and Grades 3-12, 31:1 (increased from 29:1).
- 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 2019-20 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.

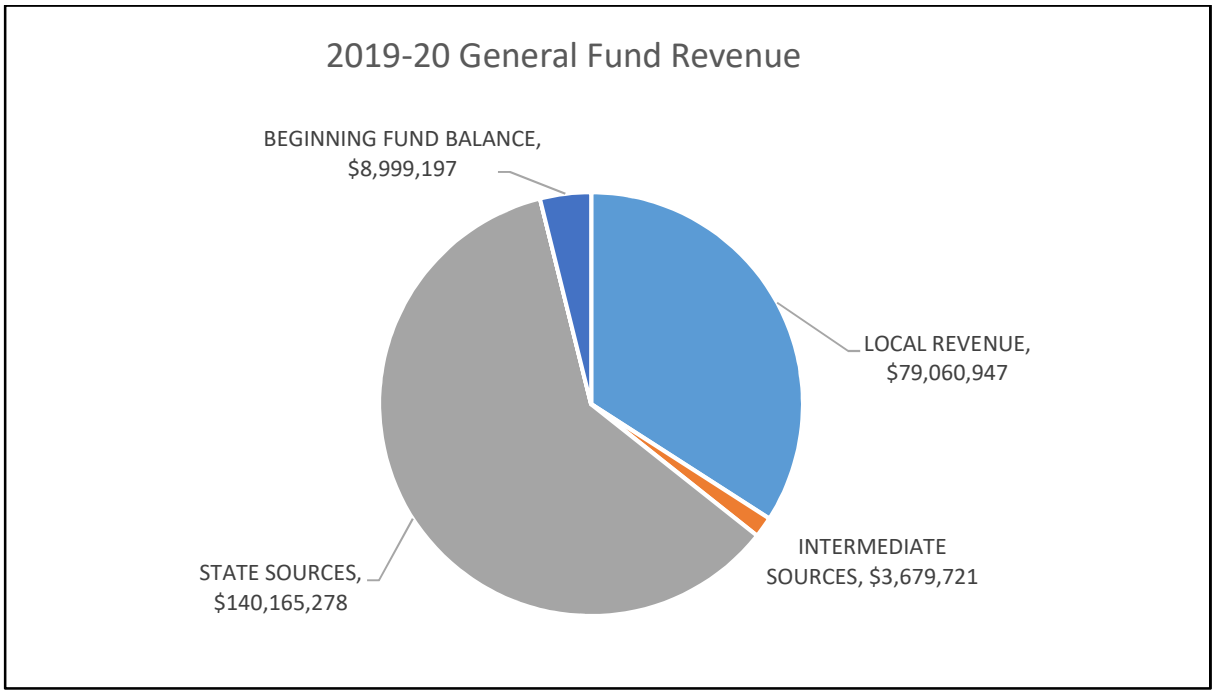
[4] https://www.oregon.gov/pers/EMP/Pages/Employer-Rate-Summary.aspx, https://www.oregon.gov/pers/EMP/Pages/Employer-Rate-Projection-Tool.aspx

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.

2016-17 Actual	2017-18 Actual	2018-19 Adopted	2019-20 Adopted
$69,010,327	$72,653,545	$74,333,357	$75,855,778

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.

2016-17 Actual	2017-18 Actual	2018-19 Adopted	2019-20 Adopted
$588,700	$992,253	$432,627	$1,200,343

Other Local Revenue

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

2016-17 Actual	2017-18 Actual	2018-19 Adopted	2019-20 Adopted
$1,358,763	$1,210,849	$2,024,747	$2,004,826

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.

2016-17 Actual	2017-18 Actual	2018-19 Adopted	2019-20 Adopted
$297,100	$535,503	$468,000	$482,040

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).

2016-17 Actual	2017-18 Actual	2018-19 Adopted	2019-20 Adopted
$3,386,121	$3,363,599	$3,104,545	$3,197,681

State Sources

State sources make up approximately 59.9 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 $8.972 billion K-12 allocation for the 2019-21 biennium.

2016-17 Actual	2017-18 Actual	2018-19 Adopted	2019-20 Adopted
$125,998,472	$134,002,096	$129,148,385	$140,165,278

Other Sources

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

2016-17 Actual	2017-18 Actual	2018-19 Adopted	2019-20 Adopted
$1,705	$1,120,693	$1,000,000	$0

Beginning Fund Balance

The Beginning Fund balance is rolled over from the Ending Fund balance of the prior year, and is used to provide revenue until tax revenues are received in November. The 2018-19 Beginning Fund balance of $8,965,281 is 3.8% percent of the total revenues.

2016-17 Actual	2017-18 Actual	2018-19 Adopted	2019-20 Adopted
$14,558,453	$12,711,074	$13,392,374	$8,999,197

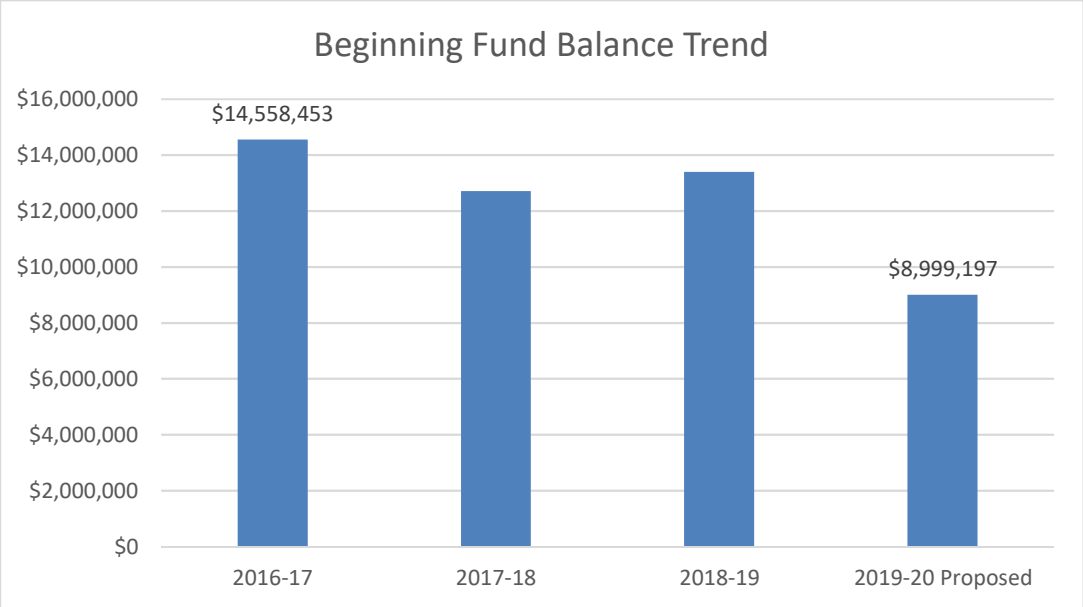
Total Revenue

2016-17 Actual	2017-18 Actual	2018-19 Adopted	2019-20 Adopted
$215,199,641	$226,589,612	$223,904,035	$231,905,143

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 2019-20. The budget includes $8,999,197 as the Beginning Fund balance, which is a $4,393,177 decrease from the 2018-19 adopted budget beginning fund balance.

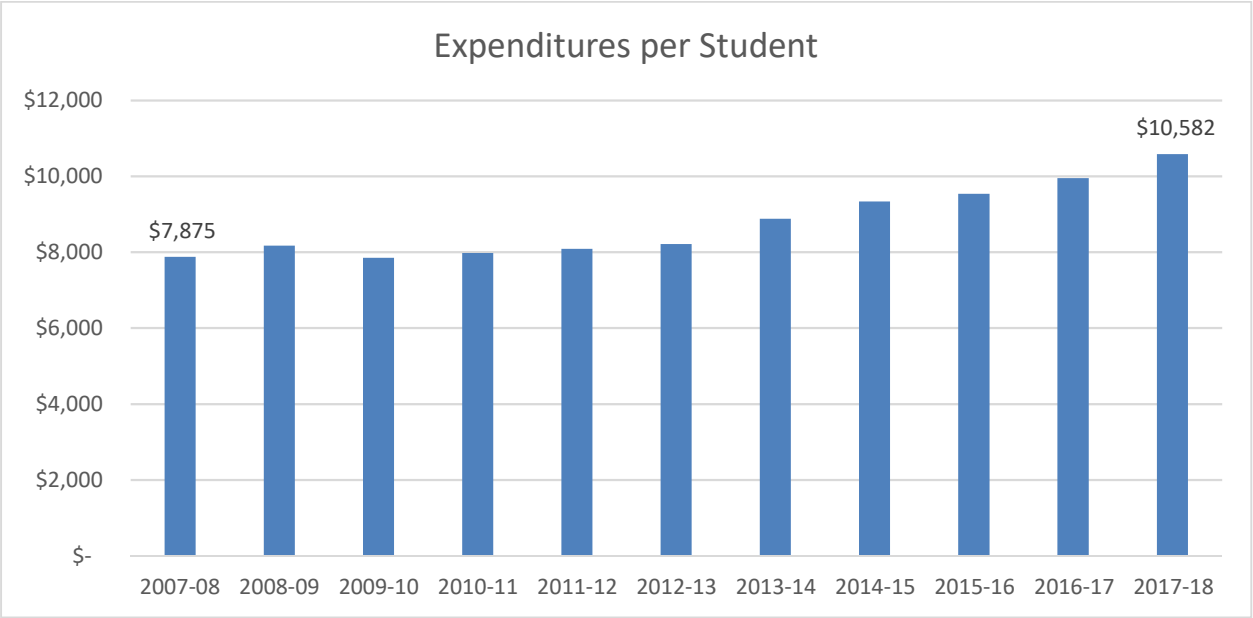


ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED
100.0000.1111	CURRENT YEAR PROPERTY TAX	$68,279,710	$72,008,445	$73,561,067	$75,025,205
100.0000.1112	PRIOR YEAR PROPERTY TAX	$697,175	$563,856	$772,290	$750,252
100.0000.1113	COUNTY TAX SALES/BACK TAX	$0	$0	$13,258	$13,656
100.0000.1114	PAYMENTS IN LIEU OF PR TX	$4,316	$11,994	$17,425	$17,948
100.0000.1190	PENALTIES & INTEREST ON TAX	$29,126	$43,251	$47,298	$48,717
100.0000.1200	HOUSING AUTHORITY	$0	$25,999	$0	$0
100.0000.1312	NON-RESIDENT TUITION	$0	$28,202	$0	$0
100.0000.1411	TRANSP FEES FROM INDIVID	$60,392	$31,524	$104,619	$107,758
100.0000.1512	INTEREST ON LGIP	$588,669	$992,222	$432,627	$1,200,000
100.0000.1513	INTEREST ON BANK ACCOUNTS	$31	$31	$333	$343
100.0000.1710	GATE RECEIPTS	$27,711	$64,386	$74,348	$76,578
100.0000.1742	STUDENT TOWEL FEES	$92	$55	$1,572	$1,619
100.0000.1744	STUDENT PARTICIPATION FEES	$198,701	$305,803	$392,342	$404,112
100.0000.1910	RENTAL/BLDG USAGE	$277,820	$170,761	$281,368	$289,809
100.0000.1920	CONTRIBUTIONS/DONATIONS	$0	$150	$50,000	$51,500
100.0000.1960	RECOVERY PRIOR YEAR EXP	$61,244	$7,425	$34,537	$35,573
100.0000.1975	REBATE	$29,240	$33,073	$129,123	$132,997
100.0000.1980	FEES CHARGED TO GRANTS	$582,038	$427,660	$770,213	$793,319
100.0000.1990	MISCELLANEOUS REVENUE	$28,536	$11,513	$29,091	$29,964
100.0000.1993	REIMBURSE/EXPENSE	$14,142	$107,645	$8,522	$8,778
100.0000.1995	PRINTING REVENUE	$57,994	$1,431	$45,698	$47,069
100.0000.1995	TEXTBOOK SALES	$519	$572	$0	$0
100.0000.1998	REIMBRSMT -MODIFIED WORKER	$20,334	$20,649	$25,000	$25,750
TOTAL LOCAL REVENUE		**$70,957,790**	**$74,856,647**	**$76,790,731**	**$79,060,947**
100.0000.2101	COUNTY SCHOOL FUND	$297,100	$535,503	$468,000	$482,040
100.0000.2103	ESD PASS THROUGH	$3,386,121	$3,363,599	$3,104,545	$3,197,681
TOTAL INTERMEDIATE SOURCES		**$3,683,221**	**$3,899,102**	**$3,572,545**	**$3,679,721**
100.0000.3101	STATE SCH FUND	$111,804,658	$120,268,585	$113,209,524	$124,122,863
100.0000.3103	COMMON SCHOOL FUND	$2,557,099	$2,109,549	$2,588,861	$2,692,415
100.0000.3104	STATE TIMBER REVENUE	$685,607	$1,123,962	$650,000	$650,000
100.0000.3105	SSF TRANSPORTATION	$10,860,000	$10,500,000	$11,200,000	$11,200,000
100.0000.3199	OTHER UNRESTRICTED GRANTS	$91,108	$0	$1,500,000	$1,500,000
TOTAL STATE SOURCES		**$125,998,472**	**$134,002,096**	**$129,148,385**	**$140,165,278**
100.0000.5200	TRANSFERS	$0	$1,000,000	$1,000,000	$0
TOTAL TRANSFERS		**$0**	**$1,000,000**	**$1,000,000**	**$0**
100.0000.5300	COMPENSATION/LOSS	$1,705	$120,693	$0	$0
TOTAL COMPENSATION/LOSS ASSETS		**$1,705**	**$120,693**	**$0**	**$0**
TOTAL BEGINNING FUND BALANCE		**$14,558,453**	**$12,711,074**	**$13,392,374**	**$8,999,197**
TOTAL REVENUE		**$215,199,641**	**$226,589,612**	**$223,904,035**	**$231,905,143**

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 2017-18 fiscal year, the average operational cost of educating a student in the Hillsboro School District was $10,582. This figure is determined by dividing total General Fund expenditures for 2017-18, $213,793,813, by our total Average Daily Membership (ADM) of 20,204 ($213,793,813 / 20,204 = $10,582). The breakdown of the $10,582 is as follows:

Instruction ($5,154 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 ($1,661 per student). Staffing, materials and supplies for students with disabilities in less restrictive programs, and students with disabilities in restrictive programs.

Student Services ($519 per student). Staffing and office supplies for attendance, guidance, health services, media services, assessment, testing, and instructional staff development.

Central Services ($411 per student). Expenditures related to the Board of Directors, Superintendent, Business Office, Print Shop, and Human Resources.

School Administration ($893 per student). Principals, assistant principals, teachers on special assignment (TOSAs), supplies, materials, purchased administrative services, and support at each campus.

Facilities ($864 per student). Personnel and supplies for custodial and maintenance services, plus major maintenance projects district wide.

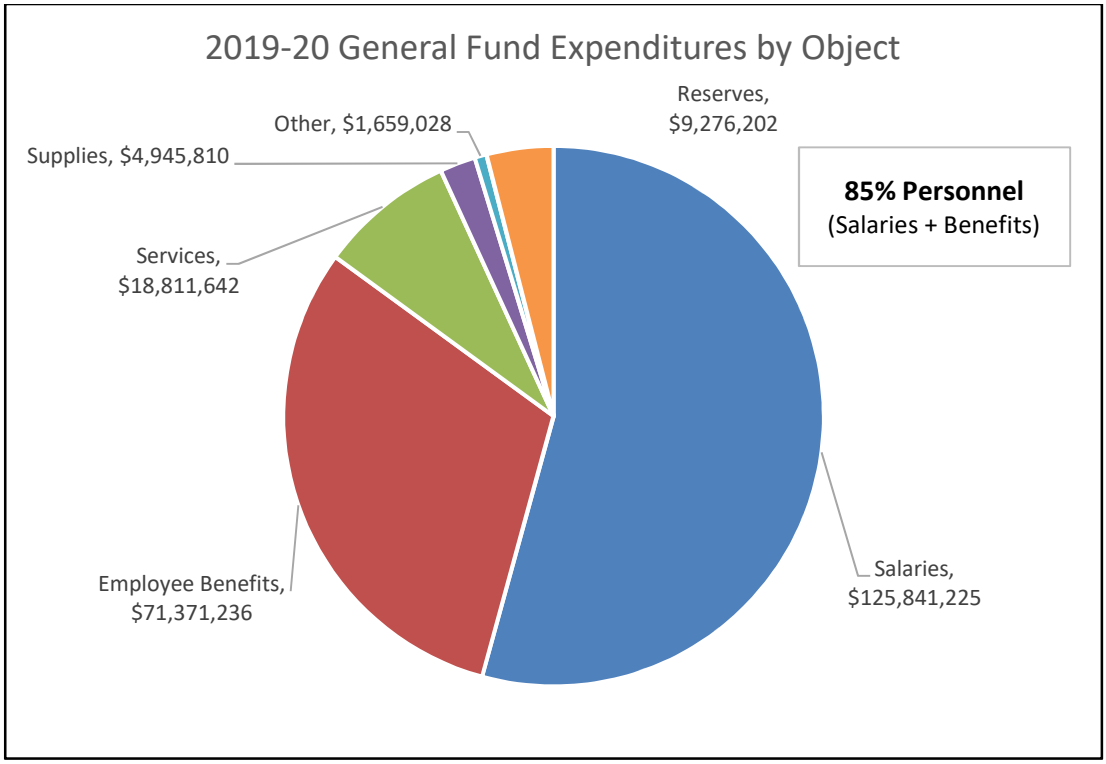
Transportation ($754 per student). Transportation costs for home-to-school, special education, and athletic/activity events. Seventy percent of eligible transportation costs are reimbursed by the state.

Technology ($264 per student). Staffing and new technology for classroom instruction.

Community Service ($62 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	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	Increase/Decrease from Prior Year
Salaries	All salaries including negotiated increases.	$118,957,403	$122,269,404	$125,841,225	2.92%
Benefits	Includes associated payroll costs, PERS, health insurance caps, tuition reimbursement	$65,159,718	$65,511,286	$71,371,236	8.94%
Purchased Services	Utilities, printing, charter school payments, contracted services	$19,681,055	$20,275,834	$18,811,642	-7.22%
Supplies and Materials	Supplies, textbooks, computer hardware and software, gasoline	$8,213,874	$5,104,035	$4,945,810	-3.10%
Capital Expenditures	New and replacement equipment	$161,761	$0	$0	0.00%
Other	Dues, Fees, and Insurance	$1,620,002	$1,744,279	$1,659,028	-4.89%
Reserves	Planned reserves for next year	$12,795,799	$8,999,197	$9,276,202	3.08%
Total		**$226,589,612**	**$223,904,035**	**$231,905,143**	**3.57%**



General Fund by Object

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED	2019-20 FTE
100.0000.0111	REG LICENSED SALARIES	$70,007,073	$72,990,213	$73,812,624	$78,426,635	1,004.7
100.0000.0112	REG CLASSIFIED SALARIES	$29,464,975	$30,207,874	$32,736,256	$31,213,438	693.2
100.0000.0113	REG ADMIN SALARIES	$7,906,597	$7,906,271	$7,998,916	$8,237,582	62.1
100.0000.0114	REG SUPERVISORY SALARIES	$1,896,947	$1,975,448	$2,084,516	$2,157,363	26.5
100.0000.0116	EARLY RETIREMENT STIPEND	$24,000	$13,000	$0	$0	0.0
100.0000.0121	SUBSTITUTES-LICENSED	$104,185	$99,545	$103,000	$106,090	0.0
100.0000.0122	SUBSTITUTES-CLASSIFIED	$60,367	$79,390	$77,250	$79,568	0.0
100.0000.0123	CERTIFIED TEMPORARY WAGE	$227,977	$59,055	$204,232	$210,359	0.0
100.0000.0124	TEMPORARY-CLASSIFIED	$932,299	$694,848	$265,225	$273,182	0.0
100.0000.0126	SUBSTITUTES-ADMIN	$84,259	$0	$47,940	$49,378	0.0
100.0000.0130	ADDITIONAL SALARIES	$0	$6,767	$48,145	$49,589	0.0
100.0000.0131	EXTENDED CONTRACT	$16,317	$1,217,202	$1,428,808	$1,471,672	0.0
100.0000.0132	DEPT COORDINATOR STIPEND	$1,254,157	$933,529	$727,485	$749,310	0.0
100.0000.0133	ATHLETIC COACHING PAY	$807,827	$661,267	$706,754	$727,957	0.0
100.0000.0134	ADVISOR PAY	$657,048	$177,404	$202,727	$208,809	0.0
100.0000.0135	STUDENT SUPERVISION PAY	$182,016	$84,408	$84,489	$87,024	0.0
100.0000.0136	ATHLETIC/ACTIVITY PAY	$79,288	$121,118	$134,890	$138,937	0.0
100.0000.0138	EXTRA DUTY STIPEND	$135,071	$0	$0	$0	0.0
100.0000.0139	OVERTIME SALARIES	$823,293	$977,351	$946,659	$975,059	0.0
100.0000.0140	OTHER TIME	$646,182	$731,180	$641,638	$660,887	0.0
100.0000.0144	STUDENT WAGES	$15,284	$21,533	$17,850	$18,386	0.0
TOTAL SALARIES		**$115,325,162**	**$118,957,403**	**$122,269,404**	**$125,841,225**	**1,786.50**
100.0000.0200	EMPLOYEE BENEFITS	$0	$18	$0	$0	0.0
100.0000.0211	PERS EMPLOYER CONTRBUTN	$5,133,916	$7,723,345	$9,399,229	$6,015,966	0.0
100.0000.0212	PERS-EMPLOYEE PICKUP	$0	$0	$0	$0	0.0
100.0000.0213	PERS UAL BOND 2005	$7,493,136	$7,797,814	$10,211,305	$8,283,790	0.0
100.0000.0214	PERS UAL BOND 2015	$2,151,313	$2,227,356	$0	$2,365,751	0.0
100.0000.0216	PERS EMPLOYER-TIER III	$4,084,526	$8,306,946	$7,690,772	$15,979,822	0.0
100.0000.0218	PERS- PRIOR PERIOD REC	$159,606	$80,845	$0	$0	0.0
100.0000.0220	SOCIAL SECURITY ADMIN	$8,793,373	$9,065,580	$9,353,609	$9,626,854	0.0
100.0000.0231	WORKERS' COMPENSATION	$816,217	$759,135	$611,347	$629,206	0.0
100.0000.0232	UNEMPLOYMENT COMPENSTN	$115,074	$118,503	$122,269	$125,841	0.0
100.0000.0240	POST EMPLOYMENT BENEFIT	$0	$0	$0	$0	0.0
100.0000.0241	DISABILITY INSURANCE	$502,425	$506,024	$450,000	$0	0.0
100.0000.0242	MEDICAL INSURANCE	$21,882,267	$22,843,235	$22,622,852	$23,676,598	0.0
100.0000.0243	LIFE INSURANCE	$131,223	$126,377	$90,000	$90,000	0.0
100.0000.0244	EMPLOYEE ASSISTANCE	$22,586	$22,631	$0	$0	0.0

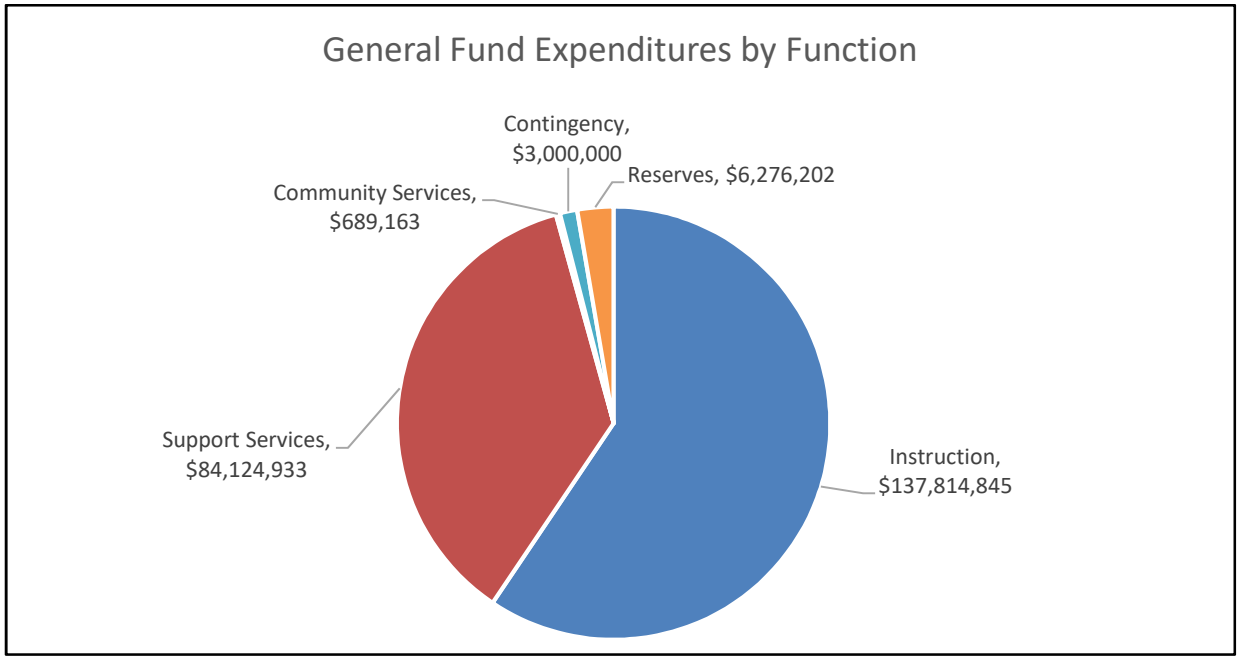
ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED	2019-20 FTE
100.0000.0245	TRAVEL ALLOWANCE	$117,125	$113,010	$100,000	$100,000	0.0
100.0000.0246	DENTAL INSURANCE	$2,759,104	$2,855,489	$2,649,903	$2,517,408	0.0
100.0000.0247	EMPLOYER PROVIDED TSA	$71,560	$71,211	$0	$0	0.0
100.0000.0248	VISION INSURANCE	$617,271	$659,793	$400,000	$150,000	0.0
100.0000.0249	TUITION REIMBURSEMENT	$453,295	$514,493	$500,000	$500,000	0.0
100.0000.0251	ADMIN FLEX BENEFIT	$1,329,900	$1,313,440	$1,250,000	$1,250,000	0.0
100.0000.0252	DOMESTIC PARTNER TAXABLE	($3,297)	($1,482)	$0	$0	0.0
100.0000.0254	COMMUNICATIONS STIPEND	$62,980	$55,955	$50,000	$50,000	0.0
100.0000.0255	CLASSIFIED PROF IMPR	$300	$0	$10,000	$10,000	0.0
TOTAL BENEFITS		**$56,693,900**	**$65,159,718**	**$65,511,286**	**$71,371,236**	**0.0**
100.0000.0310	INSTRUCTION SERVICES	$101,791	$62,068	$90,145	$85,187	0.0
100.0000.0311	INSTRUCTION SERVICES	$59,267	$31,416	$57,566	$54,400	0.0
100.0000.0312	INSTR PROG IMPROVEMENT	$104,265	$55,499	$58,178	$54,978	0.0
100.0000.0313	STUDENT SERVICES	$1,485,381	$1,272,870	$1,218,147	$1,151,149	0.0
100.0000.0318	PROF IMPRV/NON INSTRUCT	$31,013	$4,278	$12,620	$11,926	0.0
100.0000.0319	OTHER PROF & TECH INSTRNL	$417,802	$407,858	$486,209	$459,468	0.0
100.0000.0320	PROPERTY SERVICES	$10	$1,932	$889	$840	0.0
100.0000.0321	CUSTODIAL SERVICES	$0	$4,514	$0	$0	0.0
100.0000.0322	REPAIR & MAINTENANCE	$812,456	$446,390	$826,443	$780,989	0.0
100.0000.0323	LAUNDRY & DRY CLEANING	$155,184	$172,160	$319,620	$302,041	0.0
100.0000.0324	RENTAL EXPENSE	$873,641	$587,301	$616,158	$582,269	0.0
100.0000.0325	ELECTRICITY	$2,328,109	$2,487,697	$2,673,628	$2,526,578	0.0
100.0000.0326	HEATING FUEL	$704,378	$622,242	$822,292	$777,066	0.0
100.0000.0327	WATER & SEWAGE	$1,305,872	$1,332,973	$1,229,450	$1,161,830	0.0
100.0000.0328	GARBAGE	$306,958	$337,115	$367,501	$347,288	0.0
100.0000.0329	OTHER PROPERTY SERVICES	$240,708	$19,629	$270,485	$255,608	0.0
100.0000.0330	STUDENT TRANSPORTATION	$570	$90	$0	$0	0.0
100.0000.0331	REIMBURSABLE STUDNT TRAN	($113,030)	($160,245)	($182,859)	($172,802)	0.0
100.0000.0332	NONREIMB STUDENT TRANS	$121,631	$126,458	$146,355	$138,305	0.0
100.0000.0340	TRAVEL	$470,995	$509,787	$550,871	$520,573	0.0
100.0000.0342	TRAVEL – IN DISTRICT	$986	$4,326	$130	$123	0.0
100.0000.0343	STUDENT OUT OF DIST TRANS	$7,936	$30,290	$6,150	$5,812	0.0
100.0000.0351	TELEPHONE	$125,806	$279,485	$121,202	$114,536	0.0
100.0000.0353	POSTAGE	$108,574	$116,280	$180,592	$170,659	0.0
100.0000.0354	ADVERTISING	$25,683	$18,538	$17,592	$16,624	0.0
100.0000.0355	PRINTING AND BINDING	($12,421)	($21,953)	$7,870	$7,438	0.0
100.0000.0360	CHARTER SCHOOL PAYMENTS	$1,260,565	$1,315,133	$1,590,756	$1,574,848	0.0
100.0000.0371	TUITION TO PUBLIC SCHOOLS	$228,978	$194,514	$201,264	$190,194	0.0
100.0000.0372	TUITION OUT OF STATE	$0	$92,702	$0	$40,900	0.0
100.0000.0373	TUITION TO PRIVATE SCHOOL	$44,518	$0	$43,280	$0	0.0
100.0000.0374	OTHER TUITION PAYMENTS	$242,227	$247,922	$0	$0	0.0

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED	2019-20 FTE
100.0000.0380	NON-INSTRUCT PROF SERV	$219,305	$231,526	$241,089	$177,829	0.0
100.0000.0381	AUDIT SERVICES	$28,000	$85,000	$68,355	$64,595	0.0
100.0000.0382	LEGAL SERVICES	$89,531	$92,109	$115,271	$108,931	0.0
100.0000.0383	ARCHITECT/ENGINEER SVCS	$23,801	$1,050	$65,084	$61,504	0.0
100.0000.0382	NEGOTIATION SERVICES	$0	$22,054	$0	$0	0.0
100.0000.0385	MANAGEMENT SERVICES	$7,105	$6,059	$0	$0	0.0
100.0000.0388	ELECTION SERVICES	$34,525	$75	$0	$0	0.0
100.0000.0390	OTHER PROF & TECH SRV	($2,270,404)	$2,329,027	$210,000	$198,450	0.0
100.0000.0391	SUBSTITUTE – LICENSED	$6,855,759	$3,429,010	$5,008,500	$4,496,381	0.0
100.0000.0392	BANK SERVICE FEE	$16,562	$5,204	$0	$0	0.0
100.0000.0399	SUBSTITUTE – CLASSIFIED	$3,877,367	$2,880,671	$2,835,000	$2,545,125	0.0
TOTAL PURCHASED SERVICES		**$20,321,404**	**$19,681,055**	**$20,275,834**	**$18,811,642**	**0.0**
100.0000.0410	SUPPLIES AND MATERIALS	$2,858,040	$3,568,063	$1,754,400	$1,700,014	0.0
100.0000.0412	CUSTODIAL SUPPLIES	$466,459	$490,648	$586,500	$568,319	0.0
100.0000.0417	MAINTENANCE SUPPLIES	$300,707	$289,608	$37,758	$36,588	0.0
100.0000.0418	GASOLINE AND OIL	$735,713	$910,737	$408,000	$395,352	0.0
100.0000.0419	TIRES	$83,307	$44,289	$0	$0	0.0
100.0000.0420	TEXTBOOKS	$268,372	$122,686	$32,077	$31,083	0.0
100.0000.0430	LIBRARY BOOKS	$24,068	$25,358	$32,309	$31,307	0.0
100.0000.0440	PERIODICAL SUBSCRIPTIONS	$40,157	$41,542	$0	$0	0.0
100.0000.0450	FOOD	$415	$0	$0	$0	0.0
100.0000.0460	NON-CONSUMABLE ITEMS	$377,644	$247,412	$211,222	$204,674	0.0
100.0000.0461	<$5000 EQUIPMENT	$1,094,919	$175,826	$510,000	$494,190	0.0
100.0000.0470	COMPUTER SOFTWARE	$1,073,200	$1,009,367	$1,276,533	$1,236,960	0.0
100.0000.0480	COMPUTER HARDWARE	$595,554	$482,958	$170,079	$164,807	0.0
100.0000.0481	<$5000 COMPUTER HARDWAR	$206,395	$805,380	$85,157	$82,516	0.0
TOTAL SUPPLIES & MATERIALS		**$8,124,950**	**$8,213,874**	**$5,104,035**	**$4,945,810**	**0.0**
100.0000.0520	BUILDING ACQUISITIONS	$5,000	$16,895	$0	$0	0.0
100.0000.0530	IMPROVEMENTS TO BUILDING	$36,529	$90,369	$0	$0	0.0
100.0000.0540	CAPITAL EQUIPMENT	$22,887	$17,765	$0	$0	0.0
100.0000.0542	REPLACEMENT EQUIPMENT	$21,731	$36,732	$0	$0	0.0
100.0000.0550	CAPITAL TECHNOLOGY	$0	$0	$0	$0	0.0
TOTAL CAPITAL EQUIPMENT		**$86,147**	**$161,761**	**$0**	**$0**	**0.0**
100.0000.0610	REDEMPTION OF PRINCIPAL	$455,000	$0	$0	$0	0.0
100.0000.0621	INTEREST	$76,450	$0	$0	$0	0.0
100.0000.0640	DUES & FEES	$296,801	$335,490	$305,210	$320,470	0.0
100.0000.0650	INSURANCE AND JUDGMENTS	$735	$0	$0	$0	0.0
100.0000.0651	LIABILITY INSURANCE	$346,927	$347,109	$357,332	$375,199	0.0
100.0000.0652	FIDELITY BOND PREMIUMS	$200	$200	$232	$243	0.0
100.0000.0653	PROPERTY & CASULTY INS	$719,855	$911,210	$911,187	$856,747	0.0

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED	2019-20 FTE
100.0000.0655	JUDGEMENTS & SETTLEMNTS	$20,000	$12,100	$147,142	$83,193	0.0
100.0000.0670	TAXES & LICENSES	$21,035	$13,893	$23,176	$23,176	0.0
TOTAL DUES AND FEES		**$1,937,003**	**$1,620,002**	**$1,744,279**	**$1,659,028**	**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	$0	$3,000,000	0.0
100.0000.0820	RESERVED FOR NEXT YEAR	$12,711,074	$12,795,799	$8,999,197	$6,276,202	0.0
TOTAL EXPENDITURES		**$215,199,641**	**$226,589,612**	**$223,904,035**	**$231,905,143**	**1,786.50**

General Fund Budget by Function Summary

Function	Description	2017-18 Actuals	2018-19 Adopted	2019-20 Adopted	Change from Prior Year
Instruction	Direct classroom	$132,346,150	$129,331,600	$137,814,845	6.56%
Support Services	Counselors, media, assessment, central administration, facilities, transportation	$80,786,733	$85,027,904	$84,124,933	-1.06%
Community Services	Office of Hispanic Outreach	$661,816	$545,334	$689,163	26.40%
Building Improvements	Building acquisitions and capital improvements	$0	$0	$0	0.00%
Other	Debt Service on Admin Center Building	($886)	$0	$0	0.00%
Contingency	Unexpected expenditures	$0	$1,500,000	$3,000,000	100.00%
Reserves	Next year's reserve	$12,795,799	$7,499,197	$6,276,202	-16.31%
Total		**$226,589,612**	**$223,904,035**	**$231,905,143**	**3.57%**



ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED	2019-20 FTE
100.1111.0000	PRIMARY EDUCATION	$44,971,712	$48,878,409	$47,854,900	$50,898,121	435.9
100.1113.0000	ELEMENTARY EXTRACURRIC	$193,696	$144,642	$206,114	$150,619	0.0
100.1121.0000	MIDDLE SCHOOL PROGRAMS	$11,377,873	$11,699,621	$12,107,322	$12,183,063	97.9
100.1122.0000	MIDDLE SCHL EXTRACURRIC	$88,215	$94,590	$93,870	$98,499	0.0
100.1131.0000	HIGH SCHOOL PROGRAMS	$22,443,317	$24,292,851	$23,882,184	$25,296,659	191.0
100.1132.0000	HIGH SCHOOL EXTRACURRIC	$2,569,268	$2,508,974	$2,733,986	$2,612,648	7.9
100.1133.0000	SATURDAY SCHOOL-HIGH SCH	$11,006	$10,630	$11,712	$11,069	0.0
100.1210.0000	TALENTED AND GIFTED	$489,545	$508,418	$520,930	$529,426	2.3
100.1220.0000	RESTRICTIVE PROG-SP PROG	$0	$708,737	$0	$738,023	0.0
100.1221.0000	LEARNING CNTRS-STRUCTUR	$9,587,092	$10,285,179	$10,201,731	$10,710,174	135.4
100.1223.0000	COMMUNITY TRANSITION	$1,827,862	$1,780,661	$1,945,048	$1,854,240	23.4
100.1224.0000	LIFE SKILLLS WITH NURSING	$1,257,509	$1,382,037	$1,338,129	$1,439,144	14.0
100.1225.0000	OUT OF DISTRICT PROGRAMS	$686,897	$714,696	$730,934	$744,228	0.0
100.1226.0000	HOME INSTRUCTION	$163,575	$210,599	$174,062	$219,301	1.0
100.1227.0000	EXTENDED SCHOOL YR	$128,061	$117,214	$136,271	$122,057	0.0
100.1250.0000	LESS RESTRICTIVE PROGRMS	$12,290,501	$13,725,725	$13,078,459	$14,292,888	151.5
100.1272.0000	TITLE I	$44	$1,157	$47	$1,205	0.0
100.1280.0000	ALTERNATIVE EDUCATION	$1,609,121	$1,243,542	$1,712,284	$1,294,927	11.0
100.1288.0000	CHARTER SCHOOLS	$1,291,780	$1,353,640	$1,374,597	$1,409,574	0.0
100.1289.0000	OPTIONS PROGRAMS	$604,423	$750,652	$643,173	$781,670	0.8
100.1290.0000	DESIGNATED PROGRAMS	$72	$18	$77	$19	0.0
100.1291.0000	ENGLISH 2ND LANGUAG PROG	$9,250,905	$10,864,861	$9,843,991	$11,313,810	97.9
100.1292.0000	TEEN PARENT PROGRAMS	$383,261	$723,571	$407,832	$753,470	4.1
100.1294.0000	YOUTH CORRECTN EDUCATN	$158,627	$695	$168,797	$724	1.0
100.1296.0000	ACADEMIC INTERVENTIONS	$151,030	$195,233	$160,714	$203,300	1.3
100.1430.0000	SECONDARY SUMMER SCH	$4,169	$149,798	$4,436	$155,987	0.0
TOTAL INSTRUCTIONAL SERVICES		**$121,539,561**	**$132,346,150**	**$129,331,600**	**$137,814,845**	**1,176.4**
100.2110.0000	ATTENDANC & SOCL WRK SVC	$550,701	$527,823	$586,007	$549,633	4.0
100.2112.0000	ATTENDANCE SERVICES	$466,564	$519,781	$496,476	$541,259	5.7
100.2113.0000	SOCIAL WORK SERVICES	$1,137,758	$0	$0	$0	10.0
100.2115.0000	STUDENT SAFETY	$882,833	$1,230,467	$1,210,701	$1,281,311	10.5
100.2116.0000	BEHAVIORIAL SERVICES	$1,684,943	$699,781	$939,433	$728,697	0.0
100.2118.0000	LIMITED STUDENT SUPPORT	$0	$1,316,171	$1,792,967	$1,370,557	0.0
100.2122.0000	COUNSELING SERVICES	$4,671,105	$5,059,785	$4,970,575	$5,268,861	47.2
100.2126.0000	PLACEMENT SERVICES	$350,627	$75,284	$373,106	$78,395	3.4
100.2130.0000	HEALTH SERVICES	$59,487	$92,633	$63,301	$96,461	0.6

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED	2019-20 FTE
100.2132.0000	MEDICAL SERVICES	$154,102	$141,582	$163,981	$147,432	0.0
100.2134.0000	NURSE SERVICES	$659,568	$269,037	$701,854	$280,154	6.9
100.2139.0000	OTHER HEALTH SERVICES	$331,892	$360,871	$353,170	$375,783	3.9
100.2140.0000	PSYCHOLOGICAL SERVICES	$929,399	$1,017,154	$988,984	$1,059,184	8.2
100.2150.0000	SPEECH & AUDIO SERVICES	$3,245,193	$3,270,543	$3,453,246	$3,405,686	28.0
100.2160.0000	STUDENT TREATMNT CENTER	$113,225	$115,467	$120,483	$120,238	0.0
100.2190.0000	STUDENT SERVICES DIRECTR	$298,078	$197,232	$317,188	$205,382	0.0
100.2210.0000	IMPROVEMNT OF INSTRCTN	$986,440	$942,179	$1,049,682	$981,111	1.0
100.2211.0000	SERVICE AREA DIRECTION	$2,273	$0	$2,419	$0	0.0
100.2212.0000	OTHER CURRICULUM INSTR	$191,262	$0	$203,524	$0	0.0
100.2213.0000	CURRICULUM DEVELOPMENT	$820	$980,101	$874	$1,020,600	0.0
100.2220.0000	EDUCATIONAL MEDIA SVCS	$0	$6,472	$0	$6,739	0.0
100.2222.0000	LIBRARY MEDIA CENTER	$1,246,022	$1,358,288	$1,325,906	$1,414,414	15.3
100.2223.0000	MULTIMEDIA SERVICES	$3,687	$2,121	$3,923	$2,209	0.0
100.2230.0000	ASSESSMENT & TESTING	$267,042	$165,771	$284,162	$172,621	0.0
100.2240.0000	INSTRUCTNL STAFF DEVELOP	$1,468,237	$1,635,561	$1,562,368	$1,703,144	1.8
100.2310.0000	BOARD OF EDUCATION	$204,042	$231,363	$217,124	$240,923	1.0
100.2321.0000	OFFICE OF SUPERINTENDENT	$616,829	$604,632	$656,374	$629,616	2.0
100.2410.0000	OFFICE OF THE PRINCIPAL	$13,601,234	$14,795,791	$14,473,225	$15,407,170	105.1
100.2490.0000	OTHER ADMINISTRATION	$2,845,978	$2,648,383	$3,028,438	$2,757,817	14.0
100.2510.0000	DIRECTOR BUSINESS SVC	$1,146,723	$995,111	$1,220,241	$1,036,230	7.2
100.2520.0000	FISCAL SERVICES	$253,678	$62,424	$269,232	$65,003	0.0
100.2524.0000	PAYROLL SERVICES	$325,481	$345,889	$708	$360,182	4.6
100.2525.0000	FINANCIAL ACCOUNTING	$221,826	$238,057	$346,347	$247,894	3.0
100.2528.0000	RISK MANAGEMENT SERVICES	$138,186	$264,114	$236,048	$275,027	1.0
100.2529.0000	OTHER FISCAL SERVICES	$29,501	$42,844	$147,045	$44,614	0.0
100.2540.0000	FACILITIES MAINTENANCE	$16,786,094	$17,199,660	$17,893,661	$17,910,370	112.7
100.2545.0000	HVAC SERVICES	$268,811	$239,458	$286,045	$249,353	0.0
100.2550.0000	STUDENT TRANSPORTATION	$14,634,143	$15,225,758	$15,572,354	$15,854,904	165.8
100.2573.0000	WAREHOUSE/DISTRIBUTION	$36,809	$23,479	$39,169	$24,449	0.5
100.2574.0000	PRINTING SERVICES	$38,729	$11,149	$41,212	$11,610	4.0
100.2620.0000	PLANNING & DEVELPMNT SVC	$0	$1,515	$0	$1,578	0.0
100.2630.0000	COMMUNITY RELATIONS	$626,434	$569,276	$666,596	$592,799	4.0
100.2639.0000	OTHER INFORMATION SRVS	$6,352	$0	$6,760	$0	1.0
100.2640.0000	STAFF SERVICES	$1,998,680	$1,976,168	$2,126,818	$2,057,826	12.4
100.2660.0000	TECHNOLOGY SERVICES	$6,381,483	$5,285,806	$6,790,605	$5,504,222	21.2
100.2670.0000	RECORDS MANAGEMENT	$16,991	$27,757	$18,080	$28,904	0.0
100.2700.0000	EARLY RETIREMENT	$25,836	$13,995	$27,492	$14,571	0.0
TOTAL SUPPORT SERVICES		**$79,905,098**	**$80,786,733**	**$85,027,904**	**$84,124,933**	**606.0**

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED	2019-20 FTE
100.3390.0000	OTHER COMMUNITY SERVICES	$512,479	$661,816	$545,334	$689,163	4.1
TOTAL OFFICE OF HISPANIC OUTREACH		**$512,479**	**$661,816**	**$545,334**	**$689,163**	**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	$531,429	($886)	$0	$0	0.0
TOTAL DEBT SERVICE		**$531,429**	**($886)**	**$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	$1,500,000	$3,000,000	0.0
100.7000.0000	UNAPPROPRIATED END BAL	$12,711,074	$12,795,799	$7,499,197	$6,276,202	0.0
TOTAL EXPENDITURES		**$215,199,641**	**$226,589,612**	**$223,904,035**	**$231,905,143**	**1,786.5**

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

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.

1272 Title IA/D
Title I instructional activities. Includes staff and teaching supplies.

1280 Alternative Education
Alternative programs outside the regular school setting for students. Includes alternative middle school, alternative high school, and other alternative programs.

1288 Charter Schools
Payments made to City View Charter School, a District-sponsored charter school.

1289 Other Alternative Programs
District non-traditional instructional programs, including the Hillsboro Online Academy.

1290 Designated Programs
Special learning experiences for other students with special needs.

1291 English Language Learner (ELL) Programs
ELL programs include staff, services, and teaching supplies.

1292 Teen Parent Program
The Teen Parent program, for pregnant or parenting students, includes staff, services, and teaching supplies.

1293 Migrant Education
The migration education instructional program is designed to meet the needs of migrant students, including staff, services, supplies, and transportation.

1294 Youth Corrections Education
Instructional programs delivered to youths in detention.

1295 Indian Education Program
Instructional programs designed to meet the needs of culturally relevant curriculum about Oregon Native Americans.

1296 Academic Interventions
Instructional programs delivered to youths in support of academic interventions.

1300 Adult/Continuing Education Programs
Includes program costs to assist students for post-secondary education programs.

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.

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."

2119 Other Attendance and Social Services
Services other than attendance services, social work services, and student safety.

2120 Guidance Services
Activities of counseling students and parents.

2122 Counseling Services
Includes staff, services, and materials.

2126 Placement Services
Career placement assistance for students.

2130 Health Services
Includes the cost of consultants, training, and services related to special health needs.

2132 Medical Services
Activities related to student physical and mental health, including such activities as screening, health examinations, emergency injury and illness care, and communication with parents and medical officials. Includes staff, services, and supplies.

2134 Nurse Services
Nursing activities that are not instruction, such as health inspection, treatment of minor injuries, and referrals for other health services. Includes staff, services, and supplies.

2139 Other Health Services
Health office staff and supplies.

2140 Psychological Services
Includes staff, services, and supplies to provide services for students Districtwide.

2150 Speech Pathology and Audiology Services
Speech therapist program serving students Districtwide.

2160 Other Student Treatment Services
Services such as occupational therapy, physical therapy, and adaptive physical education. Includes staff, services, and supplies.

2190 Service Direction, Student Support Services
Direction and management of student support services (e.g., special education director and at-risk programs).

2210 Improvement of Instruction Services
Activities that assist instructional staff to plan, develop, and evaluate the process of providing learning experiences to students.

2211 Improvement of Instruction Services - Service Area Direction
Activities associated with directing and managing the improvement of instruction services.

2213 Curriculum Development
Includes Administration Center staff and expenses.

2219 Other Improvement of Instruction
Activities associated with directing and managing the improvement of instruction services.

2220 Educational Media Services
Includes staff, services, and supplies for a variety of staff and student media.

2222 Library/Media Center
Includes staff, services, and supplies for school libraries.

2223 Multimedia Services
Includes materials, supplies, and equipment for multimedia services.

2230 Assessment and Testing
Includes staff, services, and materials to provide Districtwide testing and evaluation services to monitor individual and group progress in reaching District and state learning goals and requirements.

2240 Instructional Staff Development
Costs for instructional staff, including educational assistants.

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

2310 Board of Education Services
Includes expenses for audit, legal services, elections, dues, supplies, professional development, and secretarial staff.

2321 Office of the Superintendent
Includes Administration Center staff and expenses.

2410 Office of the Principal Services
Includes staff, services, and supplies to operate the office at each school.

2490 Other Support Services—School Administration
Includes Administration Center staff and services for grades K-12 school operations.

2510 Director of Business Support Services
Includes Administration Center staff and expenses.

2520 Fiscal Services
Includes activities concerned with the fiscal operations of the District.

2524 Payroll Services
Includes Administration Center staff and expenses.

2525 Financial Accounting Services
Includes Administration Center staff and expenses.

2528 Risk Management Services
Includes Administration Center staff and expenses.

2529 Other Fiscal Services
Includes Administration Center staff and expenses.

2540 Facilities and Maintenance
Costs associated with the maintenance and operation of District facilities. Includes custodians, utilities, and maintenance staff.

2542 Care and Upkeep of Buildings Services
Costs associated with keeping a physical plant (facilities) clean and ready for daily use.

2545 HVAC Services
Includes costs associated with the repair, maintenance, and upkeep of District heating, ventilating, and air conditioning (HVAC) equipment.

2550 Student Transportation
Includes costs for labor, fuel, repairs, etc., to operate the bus fleet and transporting District students. This includes transportation to school, activity trips, field trips, and summer school.

2573 Warehouse/Distribution
Includes costs of staff for District courier and warehouse services.

2574 Printing Services
Includes costs of staff, supplies, and equipment for the District's print shop, less the portion recouped from charges back to users.

2610 Direction of Central Support Services
Includes Administration Center staff and expenses.

2620 Planning, Research, Development, Evaluation Services, Grant-Writing, and Statistical Services
Includes staff, services, and supplies.

2630 Information Services
Includes writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or the general public through direct mailing, various news media, or personal contact. Includes Administration Center staff and expenses.

2640 Staff Services
Activities concerned with maintaining an efficient staff for the District. Includes such activities as recruiting and placement, staff transfers, health services, and staff accounting. Includes Administration Center staff and expenses.

2660 Technology Services
Districtwide technology, including computing and data processing services, such as networking, and telecommunications costs. Includes staff, equipment, software maintenance fees, repairs, supplies, and capital outlay.

2670 Records Management Services
Districtwide activities concerned with the retention and disposal of District records.

2690 Other Support Services - Central
Activities related to coordinating safety and safety-awareness programs throughout the District.

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.

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 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.

In prior Budget documents, Special Revenue Funds are shown as “Part 1” and “Part 2” in Resource and Requirements with Part 1 funds designated for specific local, state, or federal grants and Part 2 representing Nutrition Services. To align closer with coding requirements of the Oregon Department of Education’s Program and Accounting Manual, the parts have been combined. Nutrition Services specific program information will still be included. 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.

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 49 percent of the department's expenditures.

Food, paper, and chemical supplies average 47 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 two vehicles.

Liberty High School's catering staff provides in-district catering services to our District.

The Community Eligibility Provision (CEP) was renewed for the 2018-19 school year for eight (8) of the original 14 schools. Reapplication considers April 2nd eligibility data and supported only half of the original 14 sites continue on the program, likely due to an improving economy during the period after initial approval. Currently, eight (8) schools are qualified to offer all students breakfast and lunch at no cost. HSD's percentage of free-and-reduced-price-eligible students totals 45.74 percent or 9,095 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.

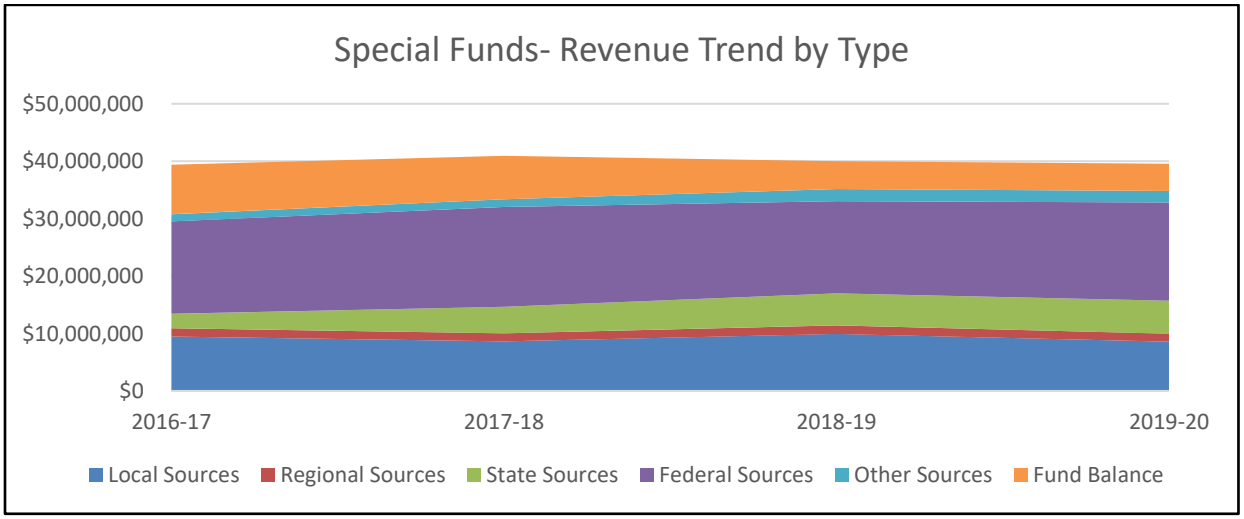
The chart below shows the year-to-date meal participation at District schools.

Month	Elementary School	Middle School	High School	District
September	54.6	44.5	36.7	45.3
October	58.0	48.5	39.1	48.5
November	59.3	48.5	38.1	48.6
December	59.6	47.9	37.3	48.2
January	58.4	47.6	38.2	48.1
February	58.0	46.7	37.2	47.3

MySchoolbucks.com, 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 four (4) 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 2019-20 Adopted Budget for the Nutrition Services Division totals $9,640,000.



REVENUES

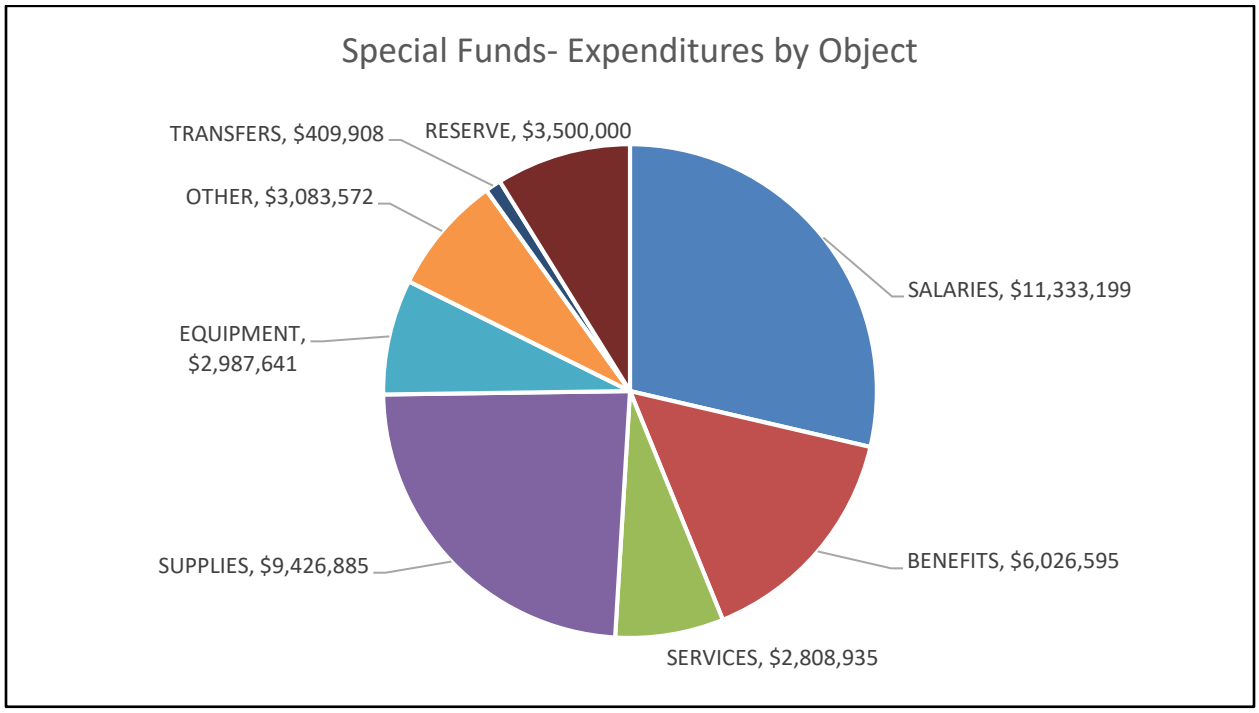
ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED
2XX.0000.1200	CONSTRUCTION EXCISE TAX	$2,416,895	$891,516	$3,000,000	$750,000
2XX.0000.1513	INTEREST ON BANK ACCOUNTS	$1,305	$0	$1,500	$1,500
2XX.0000.1612	LUNCH SALES	$1,272,635	$1,295,154	$1,500,000	$1,600,000
2XX.0000.1620	NONREIMB PROGRAM SALES	$117,270	$102,801	$126,000	$145,000
2XX.0000.1630	SPECIAL FUNCTIONS	$238,805	$245,613	$245,000	$250,000
2XX.0000.1744	STUDENT PARTICIPATION FEE	$3,897,346	$3,667,749	$3,650,000	$3,650,000
2XX.0000.1746	STUDENT TESTING FEES	$0	$11	$14,500	$14,500
2XX.0000.1750	VENDING MACHINE	$27,988	$20,740	$35,000	$70,000
2XX.0000.1910	BUILDING RENTAL/USAGE	$60,000	$60,000	$0	$200,000
2XX.0000.1920	DONATION FROM PRIV SOURCE	$1,109,790	$1,414,914	$1,250,000	$1,250,000
2XX.0000.1940	SERVCS/OTHER AGENCIES	$24,200	$0	$25,000	$0
2XX.0000.1960	RECOVERY PRIOR YEAR	$132,945	$679	$50,000	$10,000
2XX.0000.1970	REBATES	$144,028	$741,735	$0	$500,000
2XX.0000.1990	MISCELLANEOUS REVENUE	$31,232	$211,639	$36,000	$136,000
2XX.0000.2200	RESTRICTED REVENUE	$1,065,692	$990,139	$1,100,000	$1,000,000
2XX.0000.2212	PUBLIC PURPOSE CHARGE REV	$394,807	$393,695	$375,000	$375,000
2XX.0000.3102	SCHOOL SUPPT/LUNCH MATCH	$81,922	$82,544	$85,000	$88,000
2XX.0000.3120	REDUCED BRKFST/LNCH	$62,089	$65,111	$65,000	$85,000
2XX.0000.3199	OTHER UNRESTRICTED GRANTS	$3,526	$0	$3,600	$3,600
2XX.0000.3200	RESTRICTED GRANTS IN AID	$1,026,790	$715,651	$890,000	$890,000
2XX.0000.3222	SSF TRANSPORTATION EQUIP	$1,330,000	$1,560,000	$1,330,000	$1,500,000
2XX.0000.3299	OTHER RESTRICTED GRANTS	$1,350	$2,165,425	$3,200,000	$3,200,000
2XX.0000.4100	UNRESTR DIR FROM FED GOVT	$23,086	$24,936	$24,000	$424,000
2XX.0000.4500	RESTR FROM FED THRU STATE	$456,752	$588,596	$430,000	$450,000
2XX.0000.4501	TITLE I REVENUES	$4,899,119	$5,890,842	$4,900,000	$4,900,000
2XX.0000.4505	SCHOOL NUTRITION REVENUE	$5,738,396	$5,759,406	$5,700,000	$5,950,000
2XX.0000.4506	PERKINS VOC ED REVENUE	$167,600	$161,626	$167,600	$180,000
2XX.0000.4508	IDEA (PL 101-476)	$2,853,479	$2,759,480	$2,945,000	$3,160,000
2XX.0000.4509	TITLE ID REVENUES	$15,567	$18,407	$16,000	$18,000
2XX.0000.4512	TITLE II REVENUE	$560,415	$602,589	$550,000	$540,000
2XX.0000.4545	FOCUS PLANNING	$72,204	$7,292	$72,500	$115,000
2XX.0000.4580	HOMELESS GRANT	$1,381	$35,390	$1,400	$60,000
2XX.0000.4700	GRANTS FROM FED THRU OTHR	$593,089	$931,835	$594,000	$609,019
2XX.0000.4705	DEPENDT CARE BLOCK GRANT	$53,758	$51,075	$54,000	$76,000
2XX.0000.4910	USDA COMMODITIES	$631,177	$597,733	$607,319	$590,000
2XX.0000.5100	LONG-TERM DEBT FINANCE SOURCE	$1,254,560	$1,297,074	$1,583,363	$1,500,000
2XX.0000.5200	INTERFUND TRANSFERS	$0	$0	$500,000	$500,000
2XX.0000.5300	COMPENSATION/LOSS ASSETS	$12,500	$8,024	$25,000	$25,000
2XX.0000.5400	BEGINNING FUND BALANCE	$8,634,227	$7,582,360	$4,853,853	$4,761,116
TOTAL RESOURCES		$39,407,925	$40,941,781	$40,005,635	$39,576,735

EXPENDITURES BY OBJECT

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED
2XX.0000.0111	REG LICENSED SALARIES	$2,961,693	$3,857,408	$5,160,367	$4,215,856
2XX.0000.0112	REG CLASSIFIED SALARIES	$3,977,885	$4,579,571	$5,977,085	$5,005,126
2XX.0000.0113	REG ADMIN SALARIES	$841,807	$832,435	$750,519	$909,789
2XX.0000.0114	REG SUPERVISORY SALARIES	$150,635	$139,861	$154,372	$152,858
2XX.0000.0121	SUBSTITUTES-LICENSED	$8,433	$4,442	$160,000	$4,855
2XX.0000.0122	SUBSTITUTES-CLASSIFIED	$37,689	$41,678	$15,203	$45,551
2XX.0000.0123	CERTIFIED TEMPORARY WAGE	$149,341	$130,772	$114,780	$142,924
2XX.0000.0124	TEMPORARY-CLASSIFIED	$137,771	$103,417	$37,242	$113,027
2XX.0000.0131	EXTENDED CONTRACT	$330,003	$539,811	$448,978	$589,973
2XX.0000.0134	ADVISOR PAY	$3,820	$0	$0	$0
2XX.0000.0136	ATHLETIC/ACTIVITY PAY	$7,200	$8,000	$8,008	$8,743
2XX.0000.0138	EXTRA DUTY STIPEND	$10,766	$0	$1,311	$0
2XX.0000.0139	OVERTIME WAGES	$19,339	$47,938	$15,974	$52,393
2XX.0000.0140	OTHER TIME	$56,638	$58,526	$56,213	$63,963
2XX.0000.0144	STUDENT WAGES	$9,645	$25,748	$8,000	$28,141
TOTAL SALARIES		$8,702,665	$10,369,607	$12,908,052	$11,333,199
2XX.0000.02XX	EMPLOYEE BENEFITS	$6,928	$1,456	$0	$1,591
2XX.0000.0211	PERS EMPLOYER CONTRIBUTN	$417,869	$642,576	$435,000	$702,287
2XX.0000.0213	PERS BOND 2005	$545,433	$630,336	$559,000	$688,910
2XX.0000.0214	PERS BOND 2015	$162,723	$186,500	$163,000	$203,830
2XX.0000.0216	PERS EMPLOYER-TIER III	$288,963	$690,992	$289,000	$755,202
2XX.0000.0220	SOCIAL SECURITY ADMIN	$654,402	$780,143	$644,000	$852,638
2XX.0000.0231	WORKERS' COMPENSATION	$85,878	$82,456	$83,000	$90,118
2XX.0000.0232	UNEMPLOYMENT COMPENSATION	$8,501	$10,146	$8,000	$11,089
2XX.0000.0241	DISABILITY INSURANCE	$33,484	$39,145	$35,000	$42,783
2XX.0000.0242	MEDICAL INSURANCE	$1,623,848	$1,998,675	$1,624,000	$2,184,402
2XX.0000.0243	LIFE INSURANCE	$10,577	$12,118	$10,000	$13,244
2XX.0000.0244	EMPLOYEE ASSISTANCE	$1,864	$2,170	$2,000	$2,372
2XX.0000.0246	DENTAL INSURANCE	$212,832	$272,739	$215,000	$298,083
2XX.0000.0248	VISION INSURANCE	$50,537	$63,554	$47,000	$69,460
2XX.0000.0249	TUITION REIMBURSEMENT	$10,400	$0	$0	$0
2XX.0000.0251	ADMIN FLEX BENEFIT	$101,250	$90,850	$105,000	$99,291
2XX.0000.0254	COMMUNICATIONS STIPEND	$6,003	$10,335	$6,000	$11,295
TOTAL BENEFITS		$4,221,492	$5,514,191	$4,225,000	$6,026,595
2XX.0000.0310	INST, PROF & TECH SERVICE	$140,813	$136,795	$142,000	$149,507
2XX.0000.0311	INSTRUCTION SERVICES	$101,729	$121,620	$102,000	$132,922
2XX.0000.0312	INSTR PROG IMPROVEMENT	$167,693	$266,789	$168,000	$291,580

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED
2XX.0000.0313	STUDENT SERVICES	$4,463	$3,150	$4,500	$3,443
2XX.0000.0318	PROF IMPROVE/NON-INSTRUCT	$3,793	$10,072	$8,800	$11,008
2XX.0000.0319	OTHER PROF & TECH INSTRNL	$43,443	$143,116	$44,000	$156,415
2XX.0000.0322	REPAIR & MAINTENANCE	$552,337	$136,951	$60,000	$149,677
2XX.0000.0323	LAUNDRY & DRY CLEANING	$19,062	$40,082	$55,000	$43,807
2XX.0000.0324	RENTAL EXPENSE	$271	$445	$2,500	$486
2XX.0000.0325	ELECTRICITY	$16,332	$16,145	$0	$17,645
2XX.0000.0330	STUDENT TRANSPORTATION	$1,650	$3,160	$2,500	$3,454
2XX.0000.0331	REIMBURSABLE STUDENT TRAN	$34,538	$86,393	$64,000	$94,421
2XX.0000.0332	NONREIMB STUDENT TRANSPT	$1,540	$2,235	$1,500	$2,443
2XX.0000.0340	TRAVEL	$463,244	$584,842	$465,000	$639,188
2XX.0000.0343	STUDENT OUT OF DIST TRANS	$21,013	$20,940	$22,000	$22,886
2XX.0000.0351	TELEPHONE	$0	$2,171	$0	$2,373
2XX.0000.0353	POSTAGE	$9,896	$9,258	$0	$10,118
2XX.0000.0354	ADVERTISING	$70	$2,290	$2,500	$2,503
2XX.0000.0355	PRINTING & BINDING	$26,346	$44,175	$10,000	$48,280
2XX.0000.0374	OTHER TUITION PAYMENTS	$500	$1,500	$500	$1,639
2XX.0000.0382	LEGAL SERVICES	$29,187	$14,362	$30,000	$15,697
2XX.0000.0390	OTHER GEN PROF & TECH SRV	$2,864,085	$305,641	$2,883,000	$334,043
2XX.0000.0391	SUBSTITUTES- LICENSED	$408,060	$417,211	$284,600	$455,980
2XX.0000.0392	BANK SERVICE FEES	$0	$0	$10,000	$0
2XX.0000.0399	SUBSTITUTES- CLASSIFIED	$158,932	$200,766	$95,000	$219,420
TOTAL SERVICES		$5,068,997	$2,570,109	$4,457,400	$2,808,935
2XX.0000.0410	SUPPLIES & MATERIALS	$3,769,585	$4,346,218	$3,774,585	$4,750,090
2XX.0000.0413	FOOD SUPPLIES	$39,193	$21,005	$0	$22,957
2XX.0000.0414	PAPER SUPPLIES	$69,772	$130,539	$90,000	$142,669
2XX.0000.0415	USDA COMMODITIES	$631,177	$597,733	$607,319	$653,277
2XX.0000.0418	GASOLINE & OIL	$6,691	$10,220	$8,500	$11,170
2XX.0000.0419	TIRES	$1,216	$0	$8,000	$0
2XX.0000.0420	TEXTBOOKS	$9,668	$17,522	$10,000	$19,150
2XX.0000.0430	LIBRARY BOOKS	$294	$2,790	$500	$3,049
2XX.0000.0440	PERIODICAL SUBSCRIPTIONS	$6,465	$9,715	$6,500	$10,618
2XX.0000.0450	FOOD	$3,905,096	$2,557,229	$4,075,000	$2,794,859
2XX.0000.0460	NON-CONSUMABLE ITEMS	$77,874	$44,283	$530,000	$48,398
2XX.0000.0461	<$5000 EQUIPMENT	$85,627	$212,135	$80,000	$231,848
2XX.0000.0470	COMPUTER SOFTWARE	$260,163	$245,687	$306,000	$268,517
2XX.0000.0480	COMPUTER HARDWARE	$356,287	$319,979	$377,000	$349,713
2XX.0000.0481	<$5000 COMPUTER HARDWARE	$87,507	$110,320	$90,000	$120,570
TOTAL SUPPLIES		$9,306,615	$8,625,375	$9,963,404	$9,426,885

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED
2XX.0000.0510	LAND ACQUISITION	$15,600	$33,567	$15,000	$36,686
2XX.0000.0520	BUILDINGS ACQUISITION	$142,630	$705,105	$150,000	$770,627
2XX.0000.0530	IMPROV OTHER THAN BLDGS	$827,640	$259,006	$100,000	$283,074
2XX.0000.0540	CAPITAL EQUIPMENT	$1,463,627	$1,649,003	$500,000	$1,802,236
2XX.0000.0542	REPLACEMENT EQUIPMENT	$5,610	$86,939	$0	$95,018
2XX.0000.0550	CAPITAL TECHNOLOGY	$0	$0	$60,000	$0
TOTAL EQUIPMENT		$2,455,107	$2,733,620	$825,000	$2,987,641
2XX.0000.0610	PRINCIPAL	$1,222,039	$2,367,589	$2,352,796	$2,260,170
2XX.0000.0621	INTEREST	$162,912	$209,642	$44,519	$106,249
2XX.0000.0622	INTEREST-TRANSPORTATION	$0	$14,863	$50,367	$56,637
2XX.0000.0640	DUES & FEES	$102,229	$174,174	$138,000	$190,359
2XX.0000.0651	LIABILITY INSURANCE	$1,470	$2,523	$1,500	$2,757
2XX.0000.0670	TAXES & LICENSES	$0	$0	$3,000	$0
2XX.0000.0690	GRANT INDIRECT CHARGES	$582,038	$427,660	$450,000	$467,400
TOTAL OTHER		$2,070,688	$3,196,451	$3,040,182	$3,083,572
2XX.0000.0700	INTERFUND TRANSFERS	$0	$0	$500,000	$409,908
TOTAL OTHER		$0	$0	$500,000	$409,908
2XX.0000.0820	RESERVED FOR NEXT YEAR	$7,582,361	$7,932,428	$4,086,597	$3,500,000
TOTAL EXPENDITURES		$39,407,925	$40,941,781	$40,005,635	$39,576,735



EXPENDITURES BY FUNCTION

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED
2XX.1111.0000	PRIMARY PROGRAMS K-3	$397,630	$790,572	$490,805	$818,629
2XX.1113.0000	ELEMENTRY EXTRACURRICULAR	$273,436	$24,123	$337,509	$24,979
2XX.1121.0000	MIDDLE SCHOOL PROGRAMS	$39,117	$16,042	$48,283	$16,611
2XX.1122.0000	MIDDLE SCH EXTRACURRICULR	$173,616	$157,029	$214,299	$162,602
2XX.1131.0000	HIGH SCHOOL PROGRAMS	$627,263	$1,213,529	$774,247	$1,256,597
2XX.1132.0000	HIGH SCH EXTRACURRICULAR	$3,428,451	$3,077,285	$4,231,825	$3,186,498
2XX.1210.0000	TALENTED & GIFTED PROGRAMS	$0	$4,066	$0	$4,211
2XX.1221.0000	LEARNING CNTRS-STRUCTURED	$1,102,917	$1,127,844	$1,361,359	$1,167,871
2XX.1223.0000	COMMUNITY TRANSITION SRVC	$362,153	$375,785	$447,015	$389,123
2XX.1250.0000	LESS RESTR PROG-DISABLED	$328,879	$356,404	$405,944	$369,053
2XX.1272.0000	TITLE I	$2,974,943	$3,372,882	$3,672,048	$3,492,586
2XX.1280.0000	ALTERNATIVE EDUCATION	$439,746	$397,523	$542,789	$411,631
2XX.1289.0000	OPTIONS PROGRAMS	$71,181	$549,114	$87,860	$568,602
2XX.1291.0000	ENGLISH 2ND LANG PROGRAMS	$0	$9,881	$0	$10,231
2XX.1292.0000	TEEN PARENT PROGRAMS	$53,762	$50,951	$66,360	$52,760
2XX.1293.0000	MIGRANT EDUCATION	$290,541	$619,229	$358,623	$641,205
2XX.1295.0000	INDIAN EDUCATION PROGRAM	$24,842	$26,919	$30,664	$27,874
2XX.1300.0000	CONTINUING ED PROGRAMS	$500	$0	$616	$0
2XX.1400.0000	SUMMER SCHOOL PROGRAMS	$38,589	$116,709	$47,631	$120,851
2XX.1410.0000	SUMMER SCHOOL-INTERMEDIAT	$40,387	$55,606	$49,850	$57,580
2XX.1420.0000	SUMMER PROG-MIDDLE SCHOOL	$14,153	$10,036	$17,470	$10,392
2XX.1430.0000	SECONDARY SUMMER	$35,490	$35,130	$43,806	$36,377
2XX.1440.0000	K-3 SUMMER SCHOOL PROGRAM	$121,519	$77,688	$149,994	$80,445
2XX.1490.0000	SECONDARY SUMMER SCHOOL	$23,807	$0	$29,386	$0
2XX.1495.0000	ID & RCRTMNT - MIGRANT SUMMR	$10,370	$5,672	$12,800	$5,873
TOTAL INSTRUCTION		$10,873,292	$12,470,019	13,421,183	$12,912,581
2XX.2100.0000	SUPPORT SERVICES-STUDENTS	$547	$114	$675	$118
2XX.2110.0000	ATTNDNCE & SOCIAL WRK SRV	$0	$0	$0	$0
2XX.2114.0000	STUDENT ACCTNG SVCS	$0	$0	$0	$0
2XX.2117.0000	ID & RCRTMNT OF MIGRANT	$121,911	$226,954	$150,478	$235,009
2XX.2119.0000	OTHER ATTEN & SOCIAL SVCS	$220,897	$215,469	$272,658	$223,116
2XX.2120.0000	GUIDANCE SERVICES	$2,621	$0	$3,235	$0
2XX.2122.0000	COUNSELING SERVICES	$4,973	$850,871	$6,139	$881,069
2XX.2126.0000	PLACEMENT SERVICES	$0	$0	$0	$0
2XX.2130.0000	HEALTH SERVICES	$0	$0	$0	$0
2XX.2134.0000	NURSE SERVICES	$300	$472,307	$370	$489,069

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED
2XX.2139.0000	OTHER HEALTH SERVICES	$1,578	$1,763	$1,948	$1,826
2XX.2140.0000	PSYCHOLOGICAL SERVICES	$174,363	$115,696	$215,220	$119,802
2XX.2150.0000	SPEECH & AUDIO SERVICES	$23,533	$5,066	$29,047	$5,246
2XX.2160.0000	STUDENT TREATMENT SERVICE	$318,981	$350,440	$393,726	$362,877
2XX.2190.0000	STUDENT SERVICES DIRECTOR	$737,522	$669,899	$910,342	$693,674
2XX.2210.0000	IMPROVEMENT OF INSTRUCTION	$176,145	$208,950	$217,420	$216,366
2XX.2211.0000	IMPROVEMENT OF INST SVC	$4,992	$0	$6,162	$0
2XX.2219.0000	OTHER IMPR OF INSTRUCTION	$24,994	$24,958	$30,850	$25,843
2XX.2222.0000	LIBRARY/MEDIA CENTER	$0	$2,129	$0	$2,205
2XX.2230.0000	ASSESSMENT & TESTING	$9,210	$8,415	$11,368	$8,713
2XX.2240.0000	HEALTH SERVICES	$2,232,400	$2,026,804	$2,755,509	$2,098,735
2XX.2300.0000	SUPPORT SVCS-GEN ADMIN	$2,425	$760	$2,993	$787
2XX.2410.0000	OFFICE OF THE PRINCIPAL	$128,762	$219,699	$158,935	$227,496
2XX.2490.0000	OTHER SUP-SCH ADMINISTRATION	$111,220	$61,302	$137,282	$63,477
2XX.2520.0000	FISCAL SERVICES	$0	$28,077	$0	$29,074
2XX.2540.0000	FACILITIES MAINTENANCE	$1,581,063	$790,573	$1,115,299	$818,630
2XX.2542.0000	ENERGY RETROFIT	$2,604,946	$535,173	$0	$554,167
2XX.2543.0000	ENERGY CONSERVATION PROG	$2,613	$4,302	$0	$4,454
2XX.2550.0000	STUDENT TRANSPORTATION	$1,557,802	$2,212,325	$1,891,062	$2,290,840
2XX.2574.0000	PRINTING SERVICES	$0	$19,004	$0	$19,679
2XX.2610.0000	DIRECTOR/CENTRAL SUPPORT	$659,979	$661,071	$814,629	$684,532
2XX.2620.0000	PLANNING & DEVEL SVCS	$0	$0	$0	$0
2XX.2630.0000	COMMUNITY RELATIONS	$8,814	$9,462	$10,879	$9,798
2XX.2660.0000	TECHNOLOGY SERVICES	$194,948	$190	$240,629	$198
TOTAL SUPPORT SERVICES		$10,907,539	$9,721,773	$9,376,855	$10,066,800
2XX.3110.0000	SERVICE AREA DIRECTION	$838,467	$803,849	$0	$0
2XX.3120.0000	FOOD PREP & DISP SERVICES	$7,538,306	$7,345,279	$9,548,319	$9,640,000
2XX.3130.0000	FOOD PREP & DISP SERVICES	$6,556	$10,220	$0	$0
2XX.3300.0000	COMMUNITY SERVICES	$84,067	$144,945	$65,000	$65,000
2XX.3390.0000	OTHER COMMUNITY SERVICES	$552,583	$590,549	$560,000	$560,000
TOTAL COMMUNITY SERVICES		$9,019,979	$8,894,843	$10,173,319	$10,265,000
2XX.4150.0000	BLDG ACQUIS, CONST & IMPR	$32,148	$459,176	$0	$0
2XX.4151.0000	ENERGY IMPROVMENTS	$0	$0	$0	$0
2XX.5100.0000	DEBT SERVICE	$992,607	$1,463,540	$2,447,681	$2,422,446
2XX.5200.0000	INTERFUND TRANSFERS	$0	$0	$500,000	$409,908
TOTAL OTHER EXPENDITURES		$1,024,755	$1,922,716	$2,947,681	$2,832,354
2XX.6100.0000	RESERVED FOR NEXT YEAR	$7,582,360	$7,932,428	$4,086,597	$3,500,000
TOTAL EXPENDITURES		$39,407,925	$40,941,781	$40,005,635	$39,576,735

Note: Immaterial rounding differences may exist between tables.

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.

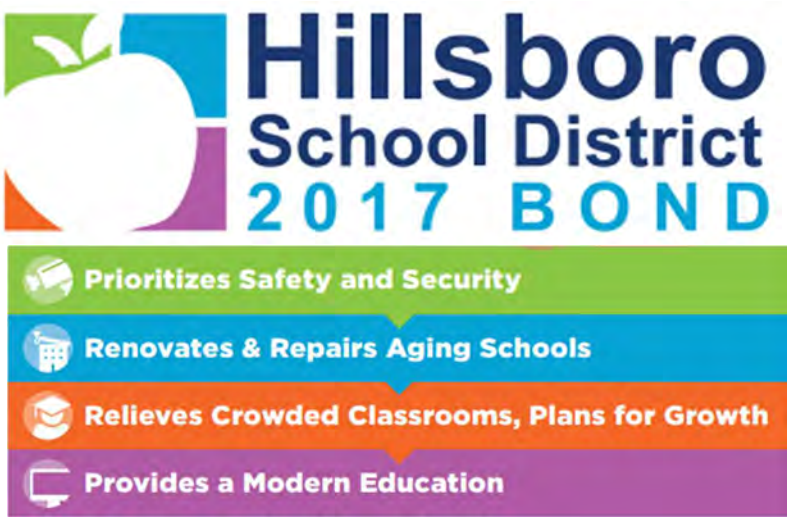
The primary revenue source is property taxes that fall outside the limits set for operation. The tax levy for debt service is determined by dividing the bonded debt by the assessed value of the District.

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, 2019, is $343,800,000 in bonded capital project debt, and $111,495,000 for PERS Pension Obligation Bonds. The debt limit for Hillsboro School District is based on an assessed value of $15.5 billion. The debt ratio as of June 30, 2018, was 4.29 percent.



Budget General Obligation Bonds

		PRINCIPAL OUTSTANDING 7/1/2019	2019-20 PRINCIPAL PAYMENTS	2019-20 INTEREST PAYMENTS
PURPOSE	GO Bond Refunding, Series 2012			
ISSUE DATE	November 2012			
ISSUE AMOUNT	$98,950,000	$75,705,000	$11,925,000	$3,134,325
COUPON RATES	1.50 – 5.00%			
FINAL PAYMENT DATE	June 2026			
PURPOSE	Pension Bond Pool			
ISSUE DATE	June 2005			
ISSUE AMOUNT	$102,850,000	$75,500,000	$5,765,000	$3,587,799
COUPON RATES	4.052 to 4.759%			
FINAL PAYMENT DATE	June 2028			
PURPOSE	GO Bond, Series 2017			
ISSUE DATE	November 2017			
PAR AMOUNT	$268,395,000	$268,095,000	$8,085,000	$13,242,800
COUPON RATES	1.50 – 5.00%			
FINAL PAYMENT DATE	June 2038			
PURPOSE	Pension Obligation Bond			
ISSUE DATE	March 2015			
ISSUE AMOUNT	$39,285,000	$35,995,000	$1,220,000	$1,451,047
COUPON RATES	0.65% to 3.505%			
FINAL PAYMENT DATE	June 2034			
TOTAL		**$455,295,000**	**$26,995,000**	**$21,415,971**
GENERAL OBLIGATION DEBT SERVICE		**$343,800,000**	**$20,010,000**	**$16,377,125**

DEBT SERVICE REVENUE

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED
300.0000.1111	CURRENT YEAR PROPERTY TAX	$31,202,997	$32,166,668	$32,811,049	$36,116,625
300.0000.1112	PRIOR YEAR PROPERTY TAX	$335,347	$265,513	$250,000	$265,000
300.0000.1114	PAYMENTS IN LIEU OF TAX	$1,997	$5,420	$0	$5,500
300.0000.1190	PENALTIES & INTER ON TAX	$13,108	$18,930	$10,000	$20,000
300.0000.1512	INTEREST ON LGIP	$183,342	$295,892	$70,000	$300,000
300.0000.5400	BEGINNING FUND BALANCE	$1,661,262	$2,122,467	$1,500,000	$0
390.0000.1512	INTEREST ON LGIP	$10,138	$43,042	$0	$0
390.0000.1970	SERVICES PROVIDE OTHER FUND	$10,530,898	$10,872,090	$11,373,697	$12,023,846
TOTAL REVENUE		**$43,939,089**	**$45,790,022**	**$46,014,746**	**$48,730,971**

DEBT SERVICE EXPENDITURES BY FUNCTION

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED
300.2520.XXXX	FISCAL SERVICES	$0	$0	$0	$1,000
300.5110.XXXX	LONG TERM DEBT SERVICE	$31,383,870	$32,315,325	$34,641,049	$36,387,125
300.7000.XXXX	UNAPPROPRIATED ENDING BALANCE	$2,122,467	$2,537,190	$0	$319,000
390.5110.XXXX	LONG TERM DEBT SERVICE	$10,432,752	$10,937,507	$11,373,697	$12,023,846
TOTAL EXPENDITURES		**$43,939,089**	**$45,790,022**	**$46,014,746**	**$48,730,971**

DEBT SERVICE EXPENDITURES BY OBJECT

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED
300.XXXX.0319	OTHER GEN PROF & TECH SRV	$0	$0	$0	$0
300.XXXX.0610	REDEMPTION OF PRINCIPAL	$25,435,000	$27,560,000	$11,430,000	$20,010,000
300.XXXX.0621	INTEREST	$5,948,870	$4,031,492	$23,211,049	$16,377,125
300.XXXX.0640	DUES AND FEES	$0	$858	$0	$1,000
300.XXXX.0820	RESERVED FOR NEXT YEAR	$2,122,467	$2,537,190	$0	$319,000
390.XXXX.0610	REDEMPTION OF PRINCIPAL	$4,720,000	$5,415,000	$6,075,000	$6,985,000
390.XXXX.0620	INTEREST	$5,712,752	$6,245,482	$5,298,697	$5,038,846
TOTAL EXPENDITURES		**$43,939,089**	**$45,790,022**	**$46,014,746**	**$48,730,971**

Note: Immaterial rounding differences may exist between tables.

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. Bond projects will strive to create an Equitable Learning Environment for all students. This 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

Eastwood parent/bus drop-offs

- 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

Reedville's new modular building, playground and parking lot

- 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 Brookwood Elementary School

- 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 with gym-a-cafetoriums

Provide a Modern Education for Every Student

- 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

Fiber optic conduit installation

Budget Year Project Timeline

The grid below illustrated 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 https://www.hsd.k12.or.us/Page/5443.

School / Building	Project Description	2019										2020								
		Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Brookwood ES	New school construction			6															28	
R.A. Brown MS	Seismic, roofing, HVAC, water pipe, DDC, painting (summers only)				17														21	
Century HS	Early Childhood CTE modular building		24				23													
Century HS	CTE classroom upgrades				17		23													
Eastwood ES	New gym, modular building, seismic, HVAC, roofing, furniture	25							1											
Evergreen MS	New addition, roofing, HVAC, renovations	24									31									
Glencoe HS	New addition, roofing, HVAC, renovations, parking lots, CTE			1															21	
Hillsboro HS	Major renovations, roofing, HVAC, parking lots, CTE, electrical upgrade	22																		2
Hillsboro Big Picture (Miller)	Roofing, HVAC, water pipe, boiler replacement, renovation			1			23													
Imlay ES	Furniture				19	31														
Indian Hills ES	Furniture				19	31														
Jackson ES	Parent/bus dropoffs				17		23													
Ladd Acres ES	Furniture				19	31														
Lenox ES	Parent/bus drop-offs, HVAC, DDC, seismic, furniture				17		23													
Liberty HS	Pre-engineered steel building for sustainable agriculture/design CTE program		24						18											
Liberty HS	Chiller replacement, DDC, CTE upgrades				17		9													
McKinney ES	Furniture				19	31														
Minter Bridge ES	Interior walls, furniture				17		23													
Mooberry ES	New gym, modular building, seismic, HVAC, roofing, furniture	18							30											
North Plains ES	New gym, parent/bus drop-offs									1								1		
Orenco ES	Furniture				19	31														
Patterson ES	Furniture				19	31														
Poynter MS	Seismic, roofing, HVAC, DDC, water pipe, painting	22								27										
Quatama ES	Furniture				19	31														
Rosedale ES	Furniture				19	31														
Transportation & Support Services	New construction				1														1	
West Union ES	Roofing, HVAC, DDC, ADA, water pipe, furniture				17		23													
W.L. Henry ES	Furniture				19	31														

RESOURCES – CONSTRUCTION FUND BY OBJECT

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED
4XX.0000.151X	INTEREST ON INVESTMENTS	$10,449	$257,128	$3,000,000	$2,775,000
4XX.0000.153X	DONATION FROM PRIV SOURCE	$0	$300,000	$0	$0
4XX.0000.5110	BOND PROCEEDS	$0	$319,995,506	$0	$0
4XX.0000.5400	BEGINNING FUND BALANCE	$2,245,327	$1,346,696	$297,601,698	$242,648,965
TOTAL RESOURCES		$2,255,776	$321,899,330	$300,601,698	$245,423,965

CONSTRUCTION FUND EXPENDITURES BY FUNCTION

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED
4XX.2520.XXXX	FISCAL SERVICES	$62,525	$0	$0	$0
4XX.2540.XXXX	FACILITIES MAINTENANCE	$0	$932,648	$0	$0
4XX.2660.XXXX	TECHNOLOGY	$198,252	$63,472	$250,000	$68,875
4XX.4110.XXXX	SERVICE AREA DIRECTION	$237,675	$74,184	$0	$0
4XX.4150.XXXX	BUILDING ACQUISITIONS	$166	$14,149,248	$85,957,119	$206,530,864
4XX.4180.XXXX	OTHER CAPITAL PURCHASES	$0	$4,177,661	$6,130,000	$18,310,000
4XX.5110.XXXX	LONG TERM DEBT SERVICE	$410,463	$342,052	$0	$0
4XX.6110.XXXX	OPERATING CONTINGENCY	$0	$0	$5,000,000	$5,000,000
4XX.7000.XXXX	UNAPPROPRIATED ENDING BALANCE	$1,346,695	$302,160,065	$203,264,579	$15,514,226
TOTAL EXPENDITURES		$2,255,776	$321,899,330	$300,601,698	$245,423,965

CONSTRUCTION FUND EXPENDITURES BY OBJECT

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED
4XX.0000.0112	REG CLASSIFIED SALARIES	$52,000	$55,311	$75,100	$120,414
4XX.0000.0113	REG ADMIN SALARIES	$46,930	$234,746	$400,000	$454,465
4XX.0000.0114	REG SUPERTECH SALARIES	$0	$16,547	$75,000	$170,414
4XX.0000.0130	OTHER SALARIES	$0	$2,819	$27,500	$75,000
TOTAL SALARIES		$98,930	$309,423	$577,600	$820,293
4XX.0000.0211	PERS EMPLOYER CONT-TIER I	$46,385	$49,451	$0	$163,070
4XX.0000.0213	PERS UAL CONTRIBUTION	$0	$21,523	$92,500	$0
4XX.0000.0214	PERS BOND – 2015	$0	$6,383	$0	$0
4XX.0000.0216	PERS EMPLOYER-TIER III	$0	$4,766	$33,500	$82,838
4XX.0000.0220	SOCIAL SECURITY ADMIN	$0	$22,810	$42,000	$57,015

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED
4XX.0000.0231	WORKERS' COMPENSATION	$0	$1,201	$2,800	$3,726
4XX.0000.0232	UNEMPLOYMENT COMPENSATION	$0	$309	$550	$745
4XX.0000.0240	MEDICAL/DENTAL INSURANCE	$0	$38,402	$72,250	$127,050
TOTAL BENEFITS		$46,385	$144,845	$243,600	$434,444
4XX.0000.0322	REPAIR & MAINTENANCE	$0	$828,060	$0	$0
4XX.0000.0324	RENTAL EXPENSE	$1,740	$2,465	$0	$100,000
4XX.0000.0340	TRAVEL	$0	$1,249	$8,550	$7,500
4XX.0000.0354	ADVERTISING	$165	$6,505	$8,550	$7,500
4XX.0000.0355	PRINTING & BINDING	$2,597	$7,597	$8,550	$40,000
4XX.0000.0383	ARCHITECT/ENGINEER SERVCS	$0	$3,888,147	$8,540,000	$10,000,000
4XX.0000.0388	ELECTION SERVICES	$0	$57,137	$0	$0
4XX.0000.0390	OTHER GEN PROF & TECH SRV	$150,549	$2,643,176	$7,060,000	$5,500,000
4XX.0000.0391	LICENSED SUBSTITUTES	$0	$3,086	$0	$0
4XX.0000.0399	CLASSIFIED SUBSTITUTES	$0	$43,634	$0	$0
TOTAL SERVICES		$155,051	$7,481,056	$15,625,650	$15,655,000
4XX.0000.0410	SUPPLIES & MATERIALS	$1,251	$116,504	$10,500	$50,000
4XX.0000.0440	PERIODICALS	$0	$36,477	$0	$0
4XX.0000.0460	NON-CONSUMABLE ITEMS	$0	$358,897	$2,100,000	$1,125,000
4XX.0000.0461	<$5000 EQUIPMENT	$197,001	$642,291	$2,675,000	$850,000
4XX.0000.0470	COMPUTER SOFTWARE	$0	$257,335	$295,000	$100,000
4XX.0000.0480	COMPUTER HARDWARE	$0	$1,200,161	$4,200,000	$750,000
4XX.0000.0481	<$5000 COMPUTER HARDWARE	$0	$1,346,532	$35,500	$125,000
TOTAL SUPPLIES		$198,252	$3,958,197	$9,316,000	$3,000,000
4XX.0000.0520	BUILDINGS ACQUISITION	$0	$2,401,761	$50,134,269	$87,250,000
4XX.0000.0530	IMPROV OTHER THAN BLDGS	$0	$1,516,691	$8,125,000	$83,600,000
4XX.0000.0540	CAPITAL EQUIPMENT	$0	$189,394	$815,000	$14,500,000
4XX.0000.0562	BUS GARAGE	$0	$242,074	$4,250,000	$18,000,000
TOTAL CAPITAL OUTLAY		$0	$4,349,920	$63,324,269	$203,350,000
4XX.0000.0610	REDEMPTION OF PRINCIPAL	$385,912	$335,102	$0	$0
4XX.0000.0621	INTEREST	$24,551	$6,950	$0	$0
4XX.0000.0640	DUES & FEES	$0	$885,407	$0	$25,000
4XX.0000.0650	INSURANCE	$0	$2,045,461	$0	$0
4XX.0000.0670	TAXES & LICENSES	$0	$222,909	$3,250,000	$1,625,000
TOTAL OTHER		$410,463	$3,495,829	$3,250,000	$1,650,000
4XX.0000.0810	PLANNED RESERVE	$0	$0	$5,000,000	$5,000,000
4XX.0000.0820	RESERVED FOR NEXT YEAR	$1,346,695	$302,160,060	$203,264,579	$15,514,228
Total Expenditures		$2,255,776	$321,899,330	$300,601,698	$245,423,965

Note: Immaterial rounding differences may exist between tables.

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	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 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	$2,000,000	$1,000,000	$0
TOTAL RESOURCES		**$2,000,000**	**$2,000,000**	**$1,000,000**	**$0**
EXPENDITURES					
XXX.0000.0790	TRANSFER TO GENERAL FUND	$0	$1,000,000	$1,000,000	$0
XXX.0000.0820	PERS RESERVE	$2,000,000	$1,000,000	$0	$0
TOTAL EXPENDITURES		**$2,000,000**	**$2,000,000**	**$1,000,000**	**$0**

100	GENERAL FUND	$231,905,143

SPECIAL REVENUE FUNDS

140	ENERGY EFFICIENT SCHOOLS SB 1149	$375,000
141	OREGON FIRST ROBOTICS	$30,000
146	ENHANCEMENT IDEA	$12,800
154	CONFUCIUS CLASSROOM	$20,000
156	ENERGY TRUST INCENTIVES	$36,000
161	CHESS FOR SUCCESS	$15,000
164	ASPIRE	$2,000
168	EXTENDED ASSESSMENT	$9,000
169	MEDICAID ADMINISTRATION CLAIMING	$625,000
170	CONSTRUCTION EXCISE TAX	$750,000
192	STUDENT BODY FUNDS	$4,687,030
196	SYSTEMS PERFORMANCE REVIEW	$16,927
198	OREGON DEPARTMENT OF HUMAN SERVICES	$180,000
199	REGIONAL AUTISM SERVICES	$630,000
2XX	OTHER RESTRICTED GRANTS	$2,687,978
202	HILLSBORO SCHOOLS FOUNDATION	$200,000
203	TITLE I SUMMER MIGRANT	$425,000
205	TITLE VI	$35,000
208	TITLE IA/IMPROVING AMERICA'S SCHOOLS ACT (IASA)	$4,500,000
212	TITLE IC (MIGRANT)	$1,030,000
213	TITLE IC PRESCHOOL-MIGRANT	$100,000
218	TITLE III	$461,000
220	DYSLEXIA GRANT	$75,000
221	TITLE IIA IMPROVE TEACHER QUALITY	$605,000
222	TITLE I/PERKINS VOCATIONAL TECHNOLOGY	$180,000
223	CTE REVITALIZATION GRANT	$450,000
225	SECONDARY CAREER PATHWAYS	$230,000
226	MY FUTURE MY CHOICE	$35,000
229	M99 - OUTDOOR SCHOOL	$200,000
231	IDEA (PL 101-476)	$3,160,000
232	MEDICAID BILLING PILOT PROGRAM	$200,000
233	VISION SCREENING GRANT	$22,000
239	NWRESD	$200,000
240	MEYER MEMORIAL GRANT	$75,000

242	MCKINNEY VENTO	$65,000
245	CCD/TEEN MOM GRANT	$100,000
246	WORK SYSTEMS SUMMER PROGRAM	$390,000
249	CHALKBOARD PROJECT	$50,000
259	PHYSICAL EDUCATION EXPANSION K-8	$25,000
263	COFFEE SHOP	$100,000
270	NIKE GRANT	$200,000
275	DONATIONS FUND	$1,250,000
277	NUTRITION SERVICES FUND (formerly 217 and 500)	$9,476,000
283	SYNOPSYS	$20,000
284	WASHINGTON COUNTY-FAMILY RESOURCE CENTER	$340,000
285	PAX GOOD BEHAVIOR GAME GRANT	$21,000
286	INTEL FOUNDATION GRANTS	$170,000
288	KINDERGARTEN PARTNERSHIP GRANT	$0
289	PRE-SCHOOL PROMISE GRANT	$130,000
295	OR GED PROGRM WRAPAROUND	$65,000
296	FOSTER CARE TRANSPORTATION	$150,000
297	STATE CLEAN DIESEL GRANT	$65,000
298	M98 CCR AND DROP-OUT PREVENTION	$3,200,000
299	TRANSPORTATION EQUIPMENT FUND	$1,500,000
	Total Special Revenue Funds	$39,576,735
DEBT SERVICE FUNDS		
300	HSD 1 DEBT SERVICE FUNDS	$48,730,971
	Total Debt Service Funds	$48,730,971
CAPITAL PROJECTS FUNDS		
4XX	CONSTRUCTION FUND-2017	$245,423,965
	Total Capital Projects Funds	$245,423,965
INTERNAL SERVICE FUNDS		
*	PERS RESERVE FUND	$0
	Total Internal Service Funds	$0
	* Reclassified per 2010-11 GAAP	
TOTAL BUDGET ALL FUNDS		$565,636,814

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.

Pamplin MediaGroup

6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

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Owner: Hillsboro School District 1J
Description: NOTICE OF BUDGET COMMITTEE MEETING

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 4 week(s) in the following issue:
04/24/2019, 05/01/2019

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 05/01/2019

Tiffany R Turgetto

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
TIFFANY R TURGETTO
NOTARY PUBLIC - OREGON
COMMISSION NO. 980159
MY COMMISSION EXPIRES OCTOBER 21, 2022

Acct #: 135455
Attn: JOLENE SAUVE
HILLSBORO SCHOOL DISTRICT
3083 NE 49TH PL, #104
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, 2019, to June 30, 2020, will be held at the district's Administration Center, 3083 NE 49th Place, Hillsboro, Oregon. The meeting will take place on the 9th day of May, 2019, at 5:30 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 8, 2019, 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 ****

Published Apr. 24 & May 1, 2019.

FGNT/HT105855

HILLSBORO SCHOOL DISTRICT 1J BUDGET COMMITTEE—MINUTES
May 9, 2019
District Administration Center, 3083 NE 49th Place, Hillsboro, Oregon

Budget Committee Present:	Staff Present:
Erika Lopez, Chair	Mike Scott, Superintendent
Lisa Allen (via speaker phone)	Michelle Morrison, Chief Financial Officer
Christopher Clark	Kona Lew-Williams, Chief Human Resources Officer
Martin Granum	Jeff Jones, Manager of Business Services
Yadira Martinez	Val Bokma, Assistant to the Board
Heather Monaghan	
Jaci Spross	
Mark Watson	

Board Vice Chair Erika Lopez called the meeting of the Budget Committee to order at 5:35 PM and led the Pledge of Allegiance. She explained that Board Chair Lisa Allen would be attending via speaker phone. Budget Committee members Nina Carlson, Alexander Diaz, Matthew Long, Michael Smith, Kim Strelchun, and Kyle Taylor; and Student Representatives Jessica Jose-Nickerson and Samanta Vega Contreras were unable to attend the meeting.

Ms. Lopez called for a motion to approve the agenda. Jaci Spross MOVED, SECONDED by Yadira Martinez, to approve the agenda as printed. The MOTION CARRIED (8-0).

Superintendent Mike Scott and Chief Financial Officer Michelle Morrison discussed the process of developing the proposed budget and the factors that were considered. The proposed budget is based on the Governor's K-12 allocation of $8.972 billion, and includes sustainable reductions of $9.6 million, as required in order to achieve a balanced budget.

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

Martin Granum nominated Erika Lopez for the position of Budget Committee Chair.

Hearing no further nominations, Ms. Lopez closed the nominations and called for the vote.

The vote was 8-0 in favor of Ms. Lopez.

Ms. 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 2019-20 budget.*
>
> *After the November 2018 election, there was significant optimism that a "generational fix" for K-12 education funding was on the horizon.*
>
> *The 2017 Legislature had commissioned a Joint Interim Special Committee on Public Education Appropriation, later to become known as the Joint Interim Committee on Student Success. They met throughout 2018 and traveled across Oregon to meet with*

educators, students, parents, community members and community leaders to assess the strengths and opportunities for K-12 education.

Their findings were initially released in November 2018, and compiled in a formal report issued in January 2019. The final statement in the summary letter prefacing the report indicated that the Committee had "...broad recommendations on moving forward with a multi-tiered approach of outcomes-based targeted investments with clear, measurable accountability mechanisms to build and support the public education system that Oregon students deserve." Their conclusion was that additional funding of approximately $2 billion per biennium was needed to help ensure that all Oregon students receive a quality education that sets them up for success.

Encouraged by this news, along with the strength of the economy, we eagerly awaited the Governor's budget proposal in early December 2018. Historically, the Governor's K-12 budget has represented a "floor" from which the Legislature builds. Governor Brown's recommendation called for base K-12 funding of $8.972 billion; she also spelled out an education reinvestment plan, which would add another $1 billion of targeted funds to K-12 and other education priorities. Both her base K-12 funding proposal and her reinvestment plan fell outside of projected statewide revenue for the 2019-21 biennium and would require an infusion of new or repurposed revenue to the system.

So there was optimism, but also pragmatism, as staff determined what that would mean for the Hillsboro School District's budget over the next two years. At the $8.972 billion budget level, the District would be $17.3 million short of maintaining its current service level (CSL) in 2019-21. Contingency planning began in earnest as all eyes turned to the release of the budget proposal from the Co-Chairs of the Joint Ways and Means Committee.

That proposal was released on Thursday, March 7, and, unfortunately, it called for a smaller allocation to K-12 education than did the Governor's proposal - $8.872 billion. That level of funding would leave the Hillsboro School District $20.86 million short of a CSL budget.

Meanwhile, separate but related efforts were afoot to craft a revenue generation package for K-12 education and a set of recommendations for PERS cost containment.

PERS employer costs are a huge cost-driver in the Hillsboro School District and are not something we control. Those costs represent a liability against our payroll, and with a payroll of approximately $100 million, every 1 percent increase represents a cost to us of approximately $1 million. Our PERS employer rate is going up 5 percent in 2019-21, for a biennial cost increase of approximately $10 million.

As I write this budget message, House Bill 3427 is having its third reading on the House floor and will soon be up for a vote. The bill calls for a commercial activity tax on business, coupled with a personal income tax reduction for most Oregonians to affect a $2 billion per biennium revenue stream - the Fund for Student Success - dedicated to education. K-12 would receive $1 billion through a Student Investment Account intended to support smaller class sizes, more learning time, well-rounded educational opportunities, and social-emotional health and safety for students. The remaining money would be divided between early learning investments and statewide initiatives, such as full funding of Measure 98 (the High School Graduation and College and Career Readiness Act of 2016).

If the bill passes both chambers with a supermajority, it could become law as soon as 91 days after the Legislature adjourns this year. If it only passes with a majority, it will have to be referred to voters; and if there is an initiative petition, portions or all of the bill may also be referred to voters.

Either way, districts would likely not see additional revenue until the 2020-21 school year at the earliest.

As a result, many districts - including HSD - are building their 2019-20 budgets on the Governor's K-12 allocation of $8.972 billion. As I mentioned earlier, this funding level leaves the Hillsboro School District $17.3 million short of its CSL. Therefore, we need to make sustainable reductions of $9.6 million in 2019-20 to achieve a balanced budget.

Our recommendations for those reductions are as follows:

- *Increase the staffing ratio in grades 3-12 by two, for a staffing ratio of 31:1 (loss of 37.5 licensed full-time equivalent (FTE) positions; add back 6 FTE in hot spots for a net loss of 31.5 FTE) ..... - $3,344,000*
- *Reduce other licensed staff positions and restructure the Care Coordinator service delivery model (7.5 licensed FTE) ..... - $796,000*
- *Reduce classified staffing (loss of 37.5 classified FTE) ..... - $2,198,000*
- *Reduce administrator positions (loss of 3 administrator FTE) ..... - $359,000*
- *Adjust calendars for specific classified positions (loss of 1-2 days for certain classified positions) ..... - $140,000*
- *Eliminate the attendance incentive ..... - $10,000*
- *Reclassify three facilities positions to Construction Excise Tax (CET) funding (transition of funding obligation from general fund to CET) ..... - $377,000*
- *Reduce discretionary budgets at schools and departments by 5 percent ..... - $2,385,000*

Total savings from the above actions equal $9,612,000

We remain hopeful that legislative efforts will prove successful and that more money will be flowing into the K-12 education system soon. If additional funds beyond the planned $8.972 billion are allocated in this legislative session and made available to schools in the 2019-20 school year, we will focus that money on investments that will help students in the classroom.

Throughout this past year, our School Board, staff, and community members have been working tirelessly to provide information about the impact of various funding levels on our budget, having tough conversations with elected officials, and encouraging people to share their voice in Salem.

I am so grateful for all of your efforts and advocacy, and I thank you for your continued support and involvement in the Hillsboro School District.

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; the differences between the CSL calculated by the State and the actual CSLs of school districts; the differences in PERS rates between school districts; the necessity of improving and expanding the opportunities and supports that are vital to student success – not merely maintaining what is currently being offered – and the importance of communicating this necessity to the community; the potential impacts of legislation that is currently being considered; advocacy for stable and adequate funding for education; and priorities if additional funding is received.

The District will not know what the actual State school funding level will be until June 30, but if additional funding is received, the priority will be to focus on helping students in the classroom.

No audience members were in attendance, and no requests to comment were submitted.

Heather Monaghan MOVED that the Hillsboro School District 1J budget for 2019-20 in the aggregate amount of $565,636,814 (total of all funds) be approved as proposed, and that the permanent tax rate of $4.9749 per $1,000 of assessed value be assessed in support of the General Fund. This permanent rate is expected to raise $75,025,205. She further moved that tax levies totaling $36,809,981 be approved for the debt service fund for the purpose of the retirement of bonded debt owed by the District. The MOTION was SECONDED by Jaci Spross. The MOTION CARRIED (8-0).

Chief Financial Officer Michelle Morrison explained that the approved 2019-20 budget will be presented to the Board for public hearing and adoption during the June 11 regular Board meeting session.

The Budget Committee meeting was adjourned at 7:00 PM.

Approved June 11, 2019

Pamplin MediaGroup

6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

SEE EXHIBIT A

AFFIDAVIT OF PUBLICATION

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

Ad#: 112745
Owner: Hilsboro School District
Description: NOTICE OF BUDGET HEARING FORM ED-1

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 4 week(s) in the following issue:
05/29/2019, 06/05/2019

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 06/05/2019

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
TIFFANY R TURGETTO
NOTARY PUBLIC - OREGON
COMMISSION NO. 980159
MY COMMISSION EXPIRES OCTOBER 21, 2022

Acct #: 135455
Attn:
HILLSBORO SCHOOL DISTRICT
3083 NE 49TH PL, #104
HILLSBORO, OR 97124

EXHIBIT A

NOTICE OF BUDGET HEARING

FORM ED-1

A public meeting of the Hillsboro School District 1J will be held on June 11, 2019, at 5:30 pm at 3083 NE 49th Place, Hillsboro, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Hillsboro School District District1J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 3083 NE 49th Place, Hillsboro, Oregon, between the hours of 8:00 a.m. and 5:00 p.m., or online at https://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 2017 -18	Adopted Budget This Year 2018 -19	Approved Budget Next Year 2019 -20
Beginning Fund Balance	$25,762,597	$318,347,926	$256,409,278
Current Year Property Taxes, other than Local Option Taxes	$106,001,592	$110,482,388	$113,012,903
Current Year Local Option Property Taxes	$0	$0	$0
Other Revenue from Local Sources	$21,689,246	$23,756,090	$26,131,015
Revenue from Intermediate Sources	$5,282,936	$5,047,545	$5,054,721
Revenue from State Sources	$138,590,827	$134,721,985	$145,931,878
Revenue from Federal Sources	$17,429,207	$16,061,819	$17,072,019
Interfund Transfers	$1,000,000	$1,500,000	$500,000
All Other Budget Resources	$321,421,299	$1,608,363	$1,525,000
Total Resources	**$637,177,704**	**$611,526,116**	**$565,636,814**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	$129,636,432	$135,755,057	$137,994,717
Other Associated Payroll Costs	70,818,754	69,979,886	77,832,275
Purchased Services	29,732,220	40,358,884	37,275,577
Supplies & Materials	20,797,446	24,383,439	17,372,695
Capital Outlay	7,245,301	64,149,269	206,337,641
Other Objects (except debt service & interfund transfers)	6,507,576	5,586,780	3,971,154
Debt Service*	45,057,538	48,462,428	50,833,417
Interfund Transfers*	1,000,000	1,500,000	409,908
Operating Contingency	0	5,000,000	8,000,000
Unappropriated Ending Fund Balance & Reserves	326,382,437	216,350,373	25,609,430
Total Requirements	**$637,177,704**	**$611,526,116**	**$565,636,814**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	$144,816,168	$142,752,784	$150,727,424
FTE	1,357.1	1,351.5	1,291.3
2000 Support Services	$91,504,627	$94,654,759	$94,261,608
FTE	835.7	744.0	725.6
3000 Enterprise & Community Service	$9,556,660	$10,718,653	$10,954,163
FTE	93.4	82.6	82.6
4000 Facility Acquisition & Construction	$18,860,274	$92,087,119	$224,840,864
FTE	7.2	4.2	7.5
5000 Other Uses	$0	$0	$0
5100 Debt Service*	$45,057,538	$48,462,428	$50,833,417
5200 Interfund Transfers*	$1,000,000	$1,500,000	$409,908
6000 Contingency	$0	$6,500,000	$8,000,000
7000 Unappropriated Ending Fund Balance	$326,382,437	$214,850,373	$25,609,430
Total Requirements	**$637,177,704**	**$611,526,116**	**$565,636,814**
Total FTE	2,293.4	2,182.3	2,107.0

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

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	0	0
Levy For General Obligation Bonds	$33,583,646	$34,451,602	$36,809,981

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$343,800,000	$139,605,000
Other Bonds	$111,495,000	
Other Borrowings	$6,858,957	$1,200,388
Total	**$462,153,957**	$140,805,388

Published May 29 & June 5, 2019.

FGNT/HT112745

HILLSBORO SCHOOL DISTRICT 1J
June 11, 2019
ADOPT RESOLUTIONS TO ADOPT 2019-20 BUDGET, APPROPRIATE 2019-20 BUDGET, AND IMPOSE 2019-20 TAXES AND CATEGORIZE THE LEVY

SITUATION

The 2019-20 Proposed Budget was presented and approved during the May 9, 2019, Budget Committee meeting. The legal notices for Budget Hearing have been published for June 11, 2019.

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 2019-20 Budget, Appropriate the 2019-20 Budget, and Impose 2019-20 Taxes and Categorize the Levy, as shown in the June 11, 2019, Board meeting packet.*

RESOLUTION TO ADOPT 2019-20 BUDGET, APPROPRIATE 2019-20 BUDGET, AND IMPOSE 2019-20 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 2019-20 in the total of $565,636,814, now on file at the District Administration Center, Hillsboro, Oregon.

RESOLUTION TO MAKE BUDGET APPROPRIATIONS FOR 2019-20

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2019, for the purposes shown below, are hereby appropriated:

General Fund		
1000	Instruction	137,814,845
2000	Support Services	84,124,933
3000	Enterprise Services	689,163
6000	Contingency	3,000,000
Total Fund Appropriation		**$ 225,628,941**

Special Revenue Fund		
1000	Instruction	12,912,581
2000	Support Services	10,066,800
3000	Enterprise Services	10,265,000
4000	Facilities/Construct	0
5100	Debt Service	2,422,446
5200	Transfers	409,908
Total Fund Appropriation		**$36,076,735**

Debt Service Fund		
2000	Support Services	1,000
5000	Debt Service	48,410,971
Total Fund Appropriation		**$48,411,971**

Capital Projects Fund		
2000	Support Services	68,875
4000	Facility Construction	224,840,864
6000	Contingency	5,000,000
		$229,909,739

Total Appropriations	**$540,027,386**
Total Unappropriated	**$ 25,609,428**
Total Adopted Budget	**$565,636,814**

RESOLUTION TO IMPOSE AND CATEGORIZE AD VALOREM TAXES FOR 2019-20

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 $36,809,982 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	$36,809,982

The above resolution statements were approved and declared adopted on this 11th day of June, 2019.

Lisa Allen, Board Chair

2019-20 Adopted Budget

HILLSBORO SCHOOL DISTRICT 1J

3083 NE 49th Place
Hillsboro, OR 97124

503.844.1500 ph
503.844.1551 fax

www.hsd.k12.or.us