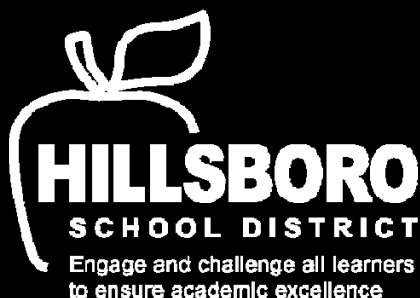




Adopted Budget

For Fiscal Year 2015-16



Hillsboro School District 1J
Hillsboro, Oregon 97124
www.hsd.k12.or.us



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May 7, 2015

In accordance with ORS 294.391, I am submitting to you the Hillsboro School District 1J proposed 2015-16 budget.

In the 2014-15 budget message, I remarked that it was the first time since I became Superintendent that our District was able to restore funds to the system, rather than reduce them. The interesting thing about our position last year is that 2014-15 was the second year of the 2013-2015 biennium. As a result, we were able to simply focus on 2014-15, knowing that a new state budget allocation for K-12 would be coming for the 2015-2017 biennium.

Last fall, Hillsboro joined the Oregon School Boards Association (OSBA), the Confederation of Oregon School Administrators (COSA), and school districts across the state in advocating for a K-12 allocation of at least \$7.5 billion for 2015-2017. At \$7.5 billion, districts would be able to implement full-day kindergarten and otherwise remain “flat” for the biennium. We also echoed the call for a higher K-12 allocation—of \$7.875 billion—to initiate true reinvestment in education in Oregon.

To generate a functional long-term vision for what meaningful reinvestment in our system would look like, we created a comprehensive five-step reinvestment plan for Hillsboro School District. We knew that such a plan would need to be far more thoughtful than simply adding back to the same areas that were reduced over the last several years. Rather, this reinvestment plan had to reflect the types of staffing, support, and curricular and extra-curricular offerings that would allow us to ensure predictable student outcomes and a significant narrowing of our achievement gap—to get us to the state’s 40-40-20 goal of all students graduating, 40 percent continuing on to a four-year college, 40 percent entering a trade school or 2-year college program, and 20 percent joining the workforce directly.

Although we understand that our reinvestment plan is aggressive, it provides a useful framework for discussing where to add additional resources as they become available, even if we are not able to complete everything outlined in each individual step.

Unfortunately, the amount currently* allocated to K-12 education for 2015-2017 is only \$7.255 billion—\$265 million short of what is needed to keep school districts across the state flat. Initially, we thought this allocation would leave Hillsboro School District \$4.5 million short in 2015-16, and \$6 million short in 2016-17. However, the Legislature modified their State School Fund (SSF) disbursement strategy and some assumptions for 2015-2017, and districts have received several revised estimates for the 2013-14, 2014-15, and 2015-16 SSF allocations this spring, all of which have changed the outlook for Hillsboro dramatically. (*See information on page 2 about provisions in House Bill (HB) 5017 that could alter the funding amount for K-12 in 2015-2017.)

A typical distribution of funds to school districts is 49 percent in year one of the biennium, and 51 percent in year two, which takes into account the increased cost of doing business during the second year. HB 5017, the K-12 funding bill for 2015-2017 that was signed into law in early April, called for a 50 percent/50 percent distribution, and also increased assumptions for both the total amount of property taxes assessed in the state, and the collection rate for those property taxes. As a result of these changes and the revised SSF allocations, Hillsboro School District is anticipating a surplus of approximately \$5.8 million in 2015-16, and a shortfall of just over \$500,000 in 2016-17, if we continue this year's investments for the next two years, and use the entire 2015-16 surplus to mitigate the shortfall in 2016-17.

We certainly could do that, but there are a few key factors to consider:

- Our desire to make strategic investments to positively impact student achievement;
- A provision in HB 5017, whereby 40 percent of any increase to the state revenue forecast between March 2015 and June 2015 will be allocated to the SSF (a forecast will be released in mid-May); and
- The fact that revised SSF estimates for the 2013-14 and 2014-15 school years have generated over \$3.9 million for Hillsboro School District this spring. It is possible that next spring's revised estimates to the 2014-15 and 2015-16 school years will generate additional revenue that can offset any potential shortfalls in 2016-17.

Another variable at this point in time is what will happen with Gain Share. Currently, Hillsboro School District is assuming an annual gift of \$1.2 million in Gain Share funds from the City of Hillsboro and Washington County. However, two pieces of Gain Share legislation are currently being debated in Salem. Depending on the outcome of that legislation, the District may be in a position of receiving less Gain Share funding than we anticipate over the coming biennium.

Considering all of these key factors, Hillsboro School District proposes using \$720,000 of the 2015-16 surplus to make targeted investments that will continue in 2016-17, and carrying over the remaining \$5.1 million to 2016-17. Doing so will result in a shortfall of nearly \$1.9 million in 2016-17, if nothing changes between now and next spring.

That being said, we feel confident in our budget proposal at this time, which includes the following additions:

- One instructional coach (licensed) at each high school to improve instruction and assist with school-wide AVID (Advancement via Individual Determination) support
Total cost: \$340,000.
- One half-time graduation coach (classified) in each feeder to support middle schools and high schools in preparing students to graduate on time
Total cost: \$80,000.
- Additional funding for talented and gifted/advanced options for students
Total cost: \$200,000.
- Additional funding for high school athletics and activities to offset costs currently incurred at the school level
Total cost: \$100,000.

Our proposed budget also includes providing full-day kindergarten at all 25 of our elementary schools, holding a full school year, meeting contractual obligations, and continuing all other budget elements from the 2014-15 school year, with the exception of the one-time technology infrastructure investment of \$500,000.

Of course, our preference would be to see many more additions to our budget, including investments that would lower class sizes. Unfortunately, it currently requires nearly \$2 million to lower class size by one student across the District. Making a meaningful impact in this area will necessitate a significant reinvestment at the state level.

I would like to take this opportunity to thank our staff, Board of Directors, Budget Committee, and community for their patience throughout this budgeting process. Information is changing on what seems to be a daily basis, but much of that change is positive and is due to people stepping up and making their voices heard in Salem. My sincerest thanks to everyone who took the time to attend a town hall meeting or coffee chat with their local legislators, or who wrote or called their elected officials in Salem. Your efforts are creating urgency around K-12 funding, and we could not have done it without you.

We look forward to another productive year in Hillsboro School District, and pledge to continue our efforts toward ensuring that students' educational experiences are engaging and lead to their future success.

Respectfully submitted,

A handwritten signature in black ink that reads "Mike Scott". The signature is written in a cursive, flowing style.

Mike Scott
Superintendent

Hillsboro School District, a unified school district, is the fourth largest of 197 districts in Oregon. The District is projecting to serve approximately 20,767 students during the 2015-16 school year. Hillsboro School District enrolls approximately 3.7 percent of the total Grade K-12 student population in Oregon. 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 multiple communities such as 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.

BUDGET PRESENTATION

Hillsboro School District is proud to publish and provide budget information to the Budget Committee and our community.

The District's main 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 2015-16 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.

BUDGET PROCESS AND SIGNIFICANT CHANGES

The annual budget process comprises five phases: planning, preparation, adoption, implementation, and evaluation.

The budget climate continues to stabilize in the wake of the 2008 recession, with a potential for reinvestment rather than reductions. With a slow and steady economic recovery, the District has designed a five-step plan for investing in relevant, targeted areas to increase student achievement. Although the plan is not funded as required, the document will provide guidance for strategic targeting of resources.

At the time of this Proposed Budget, state funding for K-12 education is appropriated at \$7.255 billion for the 2015-2017 biennium. This funding level is appropriated in a non-traditional 50/50 split over the two years.

The most significant budget impacts are a result of:

- Public Employee Retirement System (PERS) rate reductions as a result of legislative changes being upheld in court. These rate reductions, along with savings from the 2015 PERS UAL Bonds, will result in a decrease in PERS rates of 2.78 percent for Tier One and Tier Two employees and 5.47 percent for Oregon Public Service Retirement Plan (OPSRP) employees. There is legal action pending the 2013 PERS reforms. The District will maintain the PERS reserve of \$1.5 million in 2015-16 to offset a portion of future increases.¹
- No discretionary reserve funds are appropriated for use in the general fund operation budget.
- Both employee group contracts are currently in negotiations. A full calendar year, salary step movement, and estimated cost of living increases are projected and included in the Proposed Budget.
- Changing student demographics, and the implementation of instructional strategies designed to increase student achievement.
- Gain Share funds distributed for use in the General Fund budget in the same manner as during the 2014-15 year.
- Full-day kindergarten will be implemented at all elementary schools.
- New residential construction within the District, and school boundary adjustments.

STATE FUNDING OF K-12 EDUCATION

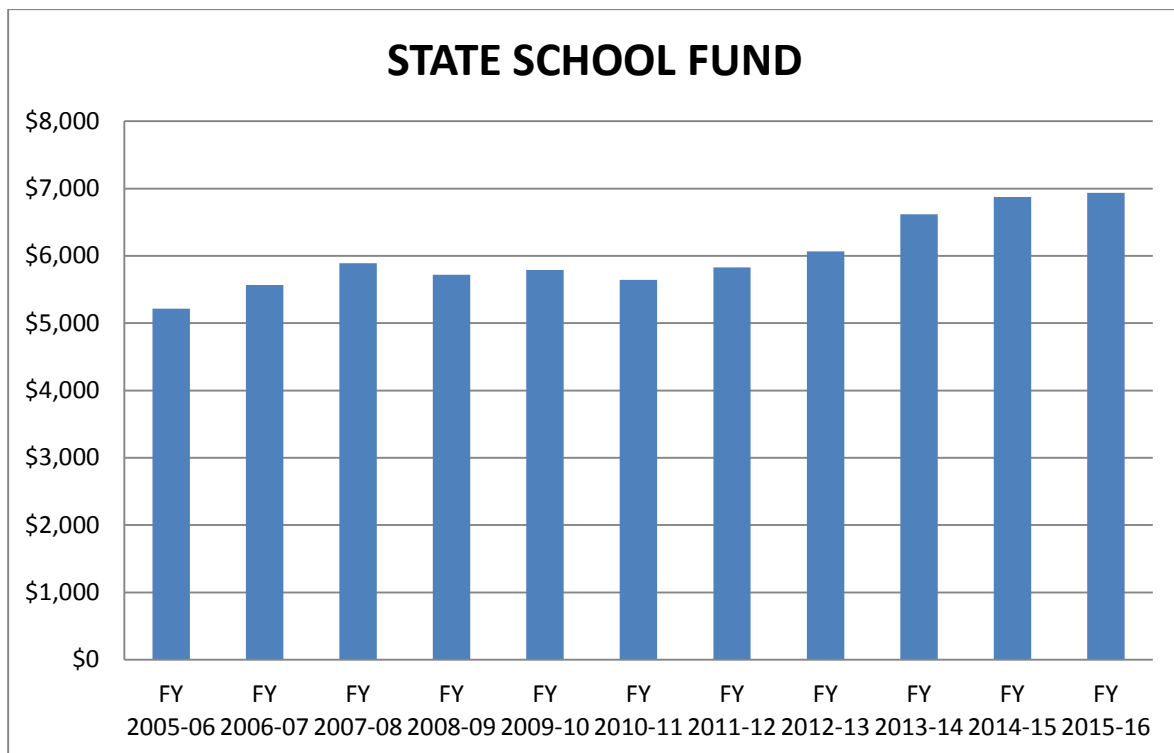
During the 1990s, Oregon voters approved a property tax limitation that shifted major responsibility for funding K-12 programs from local property taxes to Oregon's General Fund. The measures approved by the voters required the Oregon Legislature to replace these property taxes. As property taxes were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

¹ Currently estimated at a 2.0 percent increase each biennium in the long-term expenditure projections.

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. During the 2007 legislative session, a bill was passed that allowed the state to create a Rainy Day Fund—a first attempt to stabilize state funding.

The unprecedented economic recession, which began during the second half of 2008, necessitated reductions to Hillsboro School District's current service level budgets nearly \$70 million over the last six years. The reductions have come in the form of reduced FTE, lost school days, and reduced budgets at every level.

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 ADMw (Average Daily Membership weighted) is shown in the chart below.



ENROLLMENT GROWTH

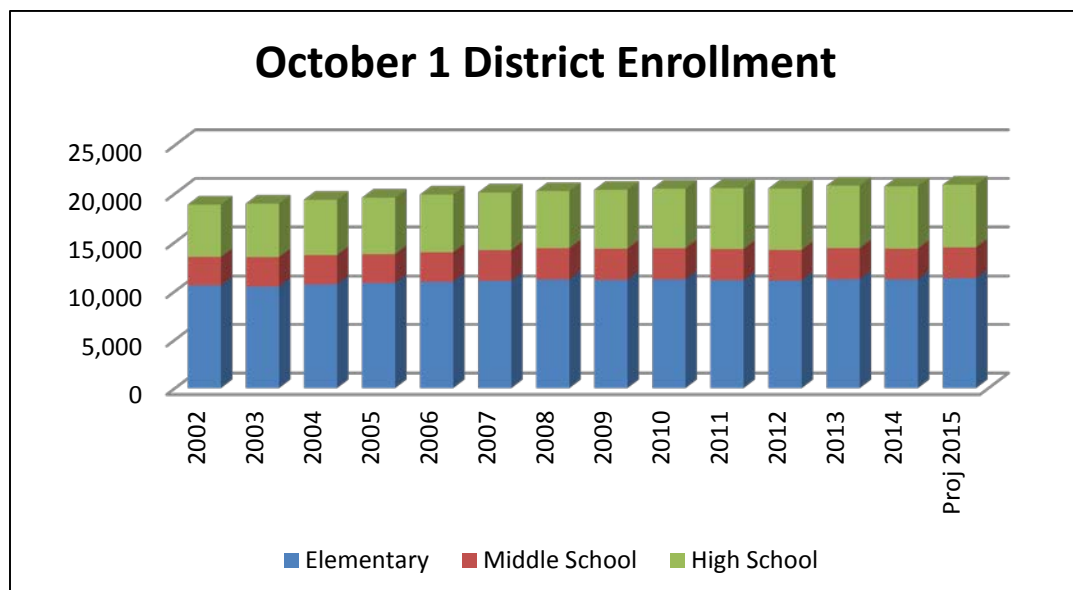
In the past 13 years, student enrollment in the Hillsboro School District has increased by 2,055 students, with a projected student population of 20,905 for October 1, 2015, compared to 18,850 students in the 2002-03 school year. To handle the population growth, since the beginning of the 1998-99 school year, the District has opened eight new elementary schools, one new middle school, two new high schools, and shifted ninth grade from junior high school to high school. In addition, major renovations have been made at three middle schools and one high school. During this time, the District has also decommissioned two elementary schools and one middle school. For the 2015-16 school year the District will operate twenty-four 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.

The 2012 Portland State University (PSU) Population Research Center report estimates that overall student enrollment will grow by an additional 2,284 students by the 2025-26 school year. The District's Long-Range Planning Committee meets regularly to review the needs of our existing facilities, and to continue the planning process for new facilities to address this projected growth.

The PSU Population Research Center report can be viewed on the District's website at <http://www.hsd.k12.or.us/AboutHSD/TheFutureofHSD/EnrollmentForecasts.aspx>.

DISTRICT ENROLLMENT

District enrollment, as measured by the annual October 1 student count, has grown by 2,055 students between 2002 and 2015.



A Period of Growth

New legislation from the 2014 session finalized the urban reserve issue that would allow for development in South Hillsboro and other areas. Coupled with the economic upturn, this means the District will need to accommodate more students within existing facilities².

The District's Long-Range Planning Committee regularly monitors residential and commercial development within the District. As of November 2013, a total of more than 2,000 new housing units have been approved for development within Hillsboro School District boundaries. Based on per-unit projections provided by PSU, the District is anticipating 800+ new students from these developments, with 257.55 new students projected in the 2015-16 school year.

Funding through the State School Fund (SSF) is based on our annual Average Daily Membership weighted (ADMw). The ADMw calculation is an average of the number of students enrolled in the District throughout the school year. In this formula, kindergarten students are counted as 0.50. It is anticipated that the District will add 1.0 instructional FTE for each 29 student increase.

2015-16	
Grade Level	New Students
K	22.78
1	22.78
2	22.78
3	22.78
4	22.78
5	22.78
6	22.78
7	17.70
8	17.70
9	15.67
10	15.67
11	15.67
12	15.67
Total	257.55

AVERAGE ENROLLMENT FOR FISCAL YEAR

Grade Level	October Fiscal Year 2012-13	October Fiscal Year 2013-14	October Fiscal Year 2014-15	October Fiscal Year 2015-16	Percentage of Change 10/2012 to 10/2015
Elementary School	11,081	11,222	11,211	11,324	2.2%
Middle School	3,098	3,134	3,114	3,113	0.5%
High School	6,329	6,447	6,414	6,469	2.2%
TOTAL	20,508	20,803	20,739	20,906	1.9%

² As of second quarter, 2014-15; includes additional students, based on projections of new construction throughout the year (information provided by the City of Hillsboro and Washington County Planning Department)

2015-16 BUDGET AT A GLANCE

- The 2015-16 school year is the first year of the 2015-2017 biennium.
- General Fund operating revenue will increase by \$12.98 million, or 6.67 percent.
- Employee insurance cap increases are included in this budget for all employee groups. The District is currently bargaining with the Hillsboro Classified Union (HCU) and the Hillsboro Education Association (HEA) to determine the 2015-16 District contribution. The 2014-15 District contribution for all eligible staff is budgeted at \$1,075 per month, and is prorated by FTE per negotiated agreement. .
- Hillsboro School District's combined rate, including the debt service payment for the Unfunded Actuarial Liability (UAL) bonds, is 18.9 percent for Tier One and Tier Two employees, and 14.21 percent for Tier Three employees.

2015-16 Budget – All Funds (In Thousands)

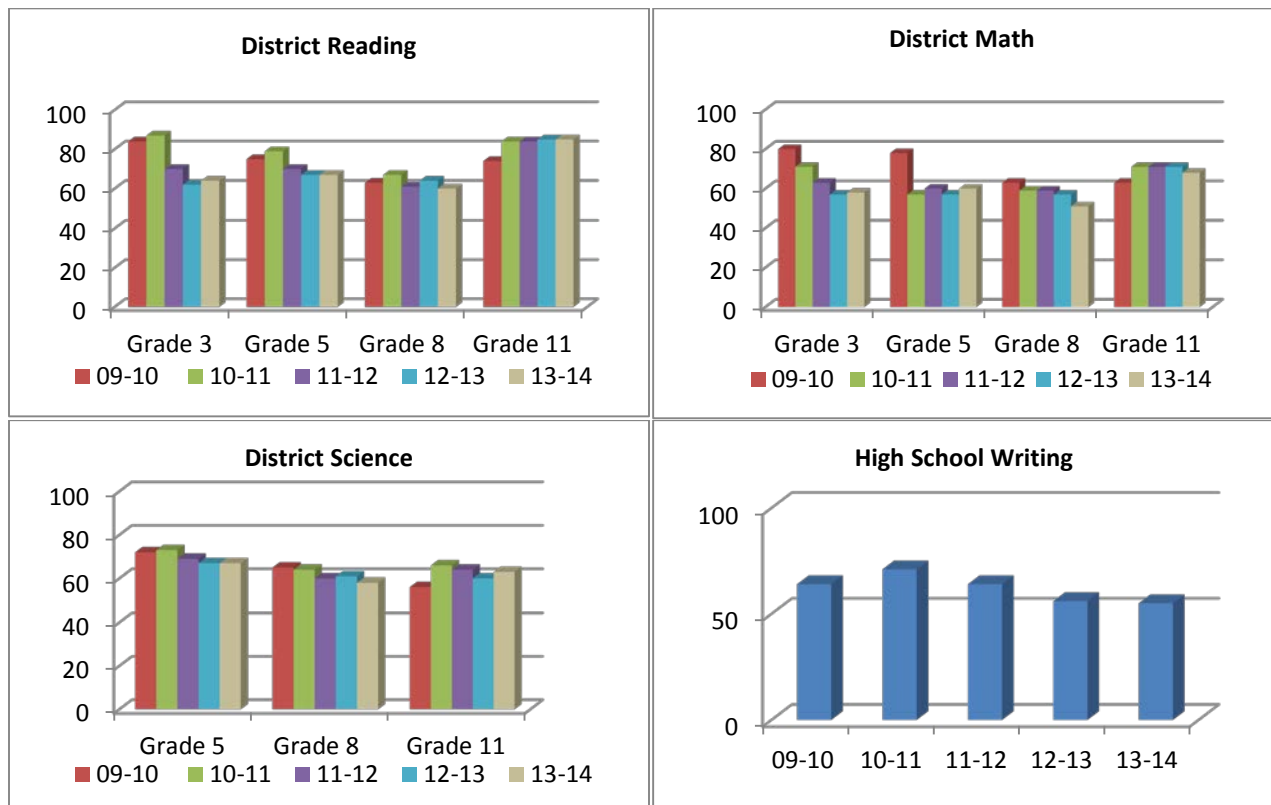
Fund	FY 2014-15	FY 2015-16	Change
General (Operational)	\$194,403,277	\$207,380,995	6.68%
Special Revenue	\$30,963,824	\$32,382,683	4.58%
Debt Service	\$39,856,919	\$43,514,819	9.18%
Construction	\$4,907,500	\$2,802,000	-42.90%
Internal Services	\$1,500,000	\$2,000,000	33.33%
Trust & Agency	\$0	\$0	0.00%
Total All Funds	\$271,631,520	\$288,080,497	6.06%

PASSING THE TEST – ACHIEVEMENT AND ACCOUNTABILITY

Schools and students in the Hillsboro School District, and across the state, continue to be evaluated based on rigorous standards. For example, our HSD annual statewide report card includes student demographics, school staff information, state and national assessment results, dropout and graduation rates, early childhood data, alternative education information, and public school funding. We use this information to share with the public each year and to monitor our progress.

Another way administrators and teachers look at individual student achievement is through their Professional Learning Communities (PLCs). PLC teams in each building are designed to improve student success by giving teachers a collaborative structure for talking about their students. By asking, “What is it we expect students to learn? How will we know when they have learned? How will we respond when they don’t learn? How will we respond when they already know it?” these PLC teams focus on results, which are ongoing in every school, rather than intentions.

In the Hillsboro School District, we continually evaluate our efforts to ensure that resources are being used efficiently and effectively. Ongoing monitoring of student performance provides reassurance that District efforts and dollars are helping each Hillsboro student learn.



SUMMARY

The 2015-16 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 2015-2017 biennium and look forward to the next several biennia. The long-range forecast for the State of Oregon shows a slow recovery.
- Resources are provided to implement the fifth year of the 2011-2016 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 not spend any remaining discretionary reserve funds in the General Fund operating budget.



LOOKING AHEAD

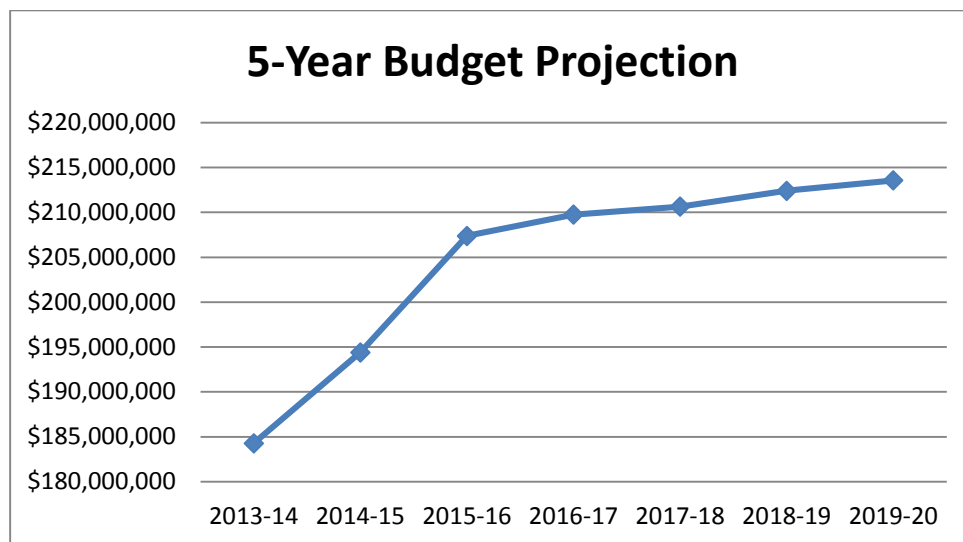
Below is a graph showing anticipated revenues and expenditures for the next five years. The following assumptions are included in calculating these figures:

Revenues

- Growth in the SSF will mirror projected growth in State Revenues - based on the most recent (March 2015) Oregon Office of Economic Analysis Quarterly Forecast.
- Annual District & ESD Local Revenue increase of 3 percent.
- The District will continue to receive Gain Share funds at the current distribution level.
- No reserve funds will be used to support the General Fund budget.
- Ending Fund balance target of 5 percent of total Revenue.
- Enrollment is based on historical trend analysis plus projected impact of new construction.
- 50 percent/50 percent split of State School Fund allocation for 2015-2017 biennium; 49 percent/51 percent split for 2017-2019, 2019-2021 biennia.

Expenditures

- Full school year for all years - 2015-16 through 2019-20.
- Current collective bargaining agreements expire with all bargaining groups on June 30, 2015. A cost-of-living adjustment (COLA), plus full step advancement and insurance cap increases for all eligible employees are included in the projection.
- PERS rate reductions as a result of legislative changes will be upheld. These rate reductions, along with the savings from the 2015 PERS UAL Bonds, will result in a decrease in PERS rates of 2.78 percent of payroll for Tier One and Tier Two employees, and 5.47 percent for OPSRP employees. Biennial increases of 2 percent of payroll have been included for 2017-2019 and 2019-2021.
- A total of 29.5 licensed FTE has been added to accommodate full-day kindergarten in 2015-16.
- Maintain existing staffing levels for classified, administrative, and supervisory/technical employee groups.
- Five percent annual increase in utility, equipment, and property/liability costs; two percent annual increase in supply costs.



ORGANIZATION OVERVIEW

BOARD OF DIRECTORS

The Board meets in regularly scheduled meetings on the fourth Tuesday of each month. Regular sessions, special sessions, work sessions, and Budget Committee meetings are open to the public. Executive sessions are held as needed for specific purposes as provided by state law. Notices of all meetings are posted on our District website: <http://www.hsd.k12.or.us/AboutHSD/Governance/BoardofDirectors.aspx>



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, as well as administering 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 Adam Stewart is responsible to the Board and administration for all financial operations.

STRATEGIC PLAN

The Hillsboro School District Strategic Plan is our roadmap for educational excellence. The Strategic Plan represents the cumulative effort of many stakeholders to articulate our priorities, and align our work toward a common, student-centered outcome.

In the 2011-2016 Strategic Plan for Hillsboro School District, you will find the following:

- *Mission Statement* *The focal point of the plan; an actionable, concise statement of our purpose as an educational system.*
- *Objective* *The end goal and results we want to achieve.*
- *Vision* *The way we want to approach the work to be done.*
- *Agreements and Commitments* *The foundation of our planning process that describes our ethical code, values, and the boundaries within which we will operate.*
- *Strategies* *The bold commitments of our resources toward achieving the objectives; a “how-to” for realizing the mission.*

MISSION

Engage and challenge all learners to ensure academic excellence.

OBJECTIVE

All students will graduate with college and career-readiness skills by reaching achievement benchmarks throughout their K-12 experience.

VISION

Shared ownership, responsibility, and commitment to success among all stakeholders.

AGREEMENTS AND COMMITMENTS

- Every child deserves a quality education.
- All students can learn and achieve.
- Engaging education develops intellect, creativity, interpersonal and civic skills, and fosters a lifelong love of learning.
- Excellent teaching leads to increased achievement of all students.
- Focused, ongoing, research-based professional development ensures the integration of best practices into the classroom.

- A strong school district is one in which staff, students, parents, and community members work together to promote and enable learning.
- All students in the Hillsboro School District will have access to rigorous instruction that leads to high levels of learning.

STRATEGIES

Instruction Ensure that systems of instructional improvement lead to the highest levels of learning for all students and staff.

Engagement Inform, involve, and engage all stakeholders.

Equity Ensure increased awareness and action in the implementation of equitable systems, programs, and practices.

Facilities Utilize resources effectively and equitably, and plan for future growth.

Safety Create and ensure a safe learning and working environment.



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 elects a chairperson and a vice-chairperson from the seven members. The Board has legal authority for 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.

The ongoing duties of the Board include allocating resources, formulating policy, and interacting with the community in support of the District's mission. The Board of Directors supports the District's efforts to achieve the objectives of the Strategic Plan by setting annual Board goals that align with the main strategy areas, and by holding staff accountable to show measurable progress toward identified outcomes.

The Board members and the expirations of their terms are as follows:

Position	Name	Expiration
Position 1	Janeen Sollman	2017
Position 2	Glenn Miller	2017
Position 3	Monte Akers	2017
Position 4	Kim Strelchun	2015
Position 5	Adriana Cañas	2015
Position 6	Erik Seligman	2017
Position 7	Wayne Clift	2015

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. No staff members are allowed to serve on the Budget Committee.

The appointive 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.

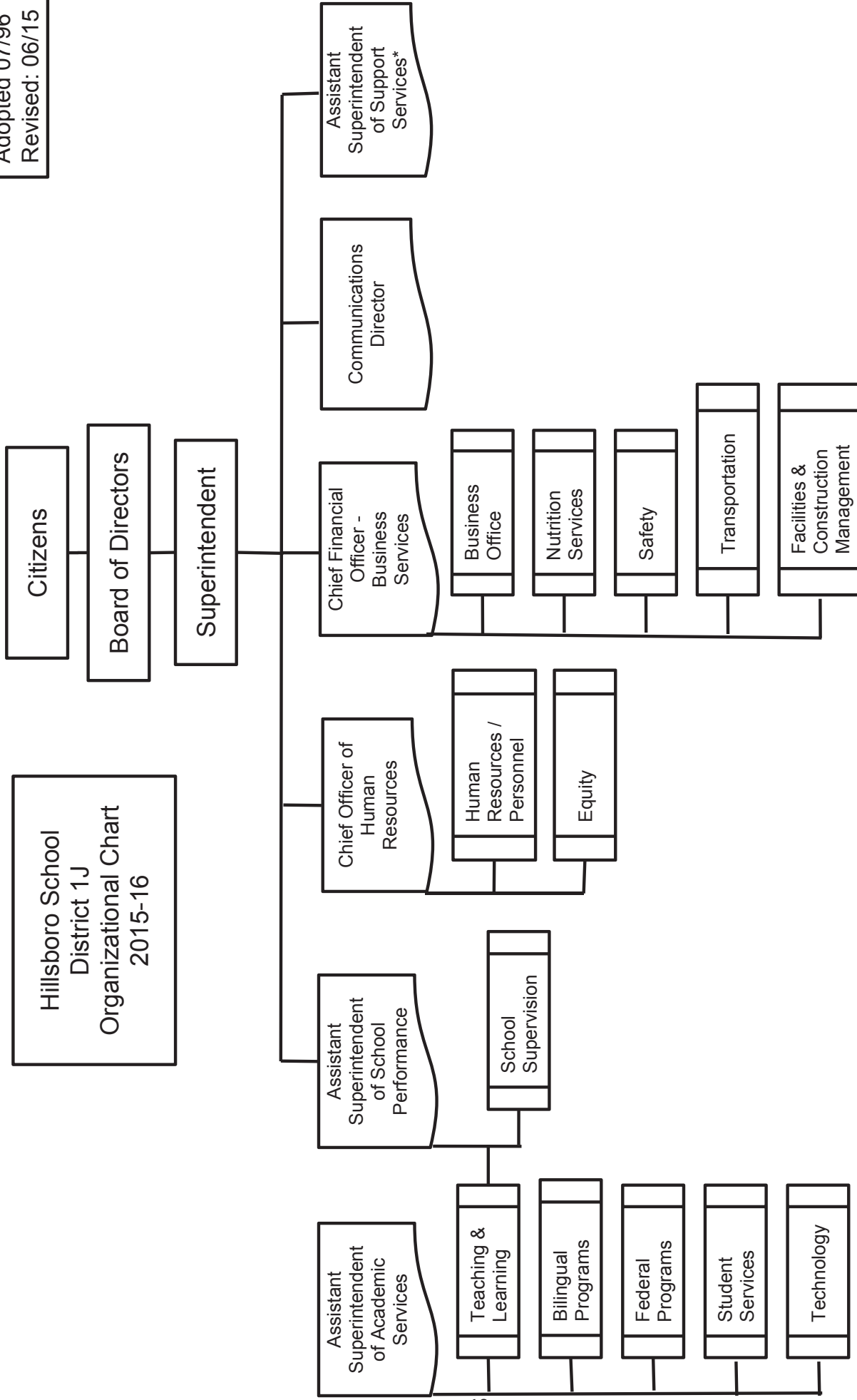
According to Board policy DBEA: Budget Committee, "The budget committee shall hold one or more meetings to receive the budget message, to receive the budget document, and to provide members of the public with an opportunity to ask questions about and comment on the budget document." Those official meetings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

This year, the District invited its Budget Committee members to participate in several Board work sessions to learn and ask questions about the budget and become more directly involved in the budgeting process.

Budget Committee Membership:

Name	Designation Position	Expiration
Janeen Sollman	School Board, Position 1	2017
Glenn Miller	School Board, Position 2	2017
Monte Akers	School Board, Position 3	2017
Kim Strelchun	School Board, Position 4	2015
Adriana Cañas	School Board, Position 5	2015
Erik Seligman	School Board, Position 6	2017
Wayne Clift	School Board, Position 7	2015
Betsy Julian	Community, Position 1	2017
Jaime Rodriguez	Community, Position 2	2017
Nina Carlson	Community, Position 3	2015
Rebecca Lantz	Community, Position 4	2015
Chris Barry	Community, Position 5	2016
Cathy Clark Thomas	Community, Position 6	2016
Angie Ellis	Community, Position 7	2016

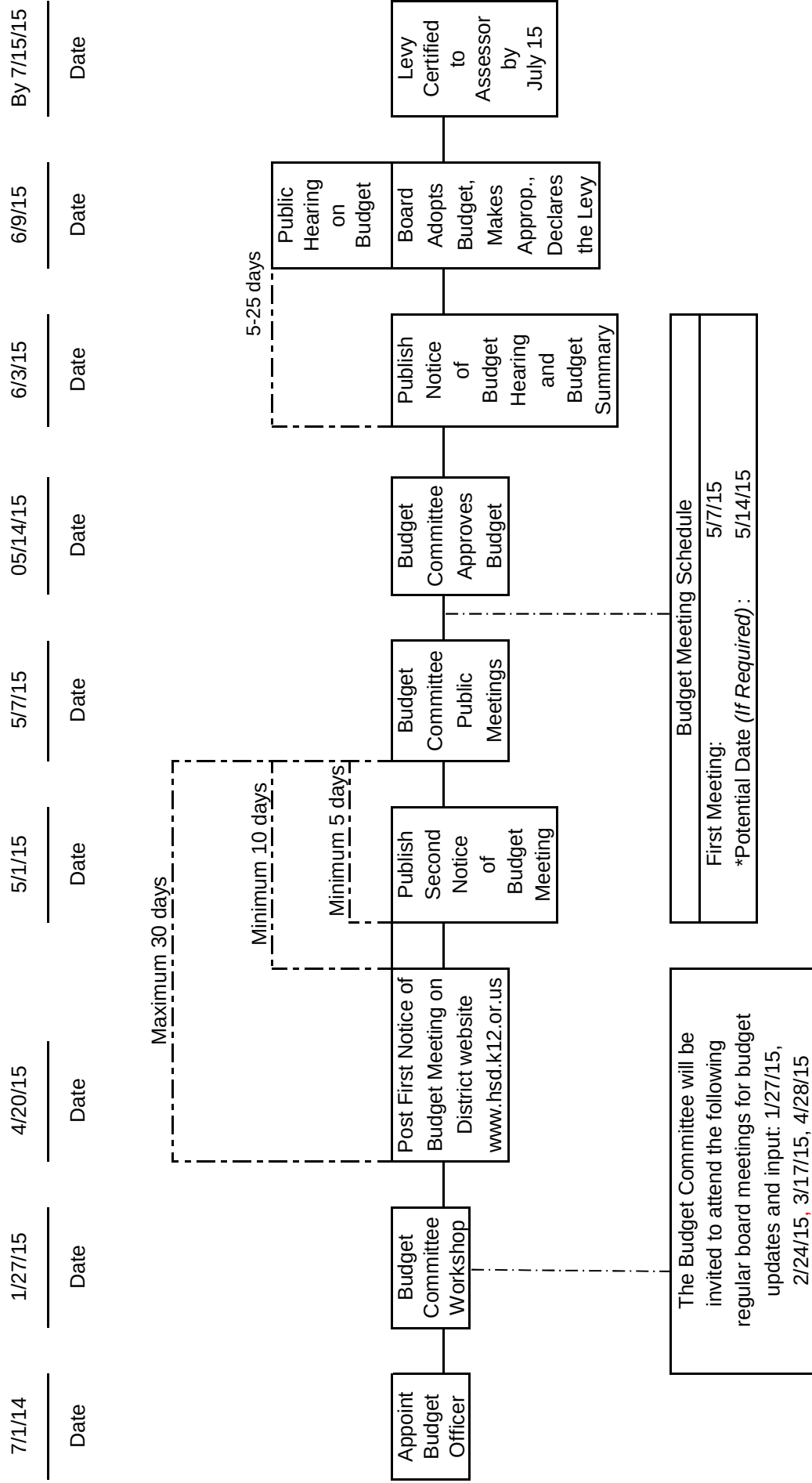
Hillsboro School District 1J Organizational Chart 2015-16



*Position to remain unfilled during 2015-16

HILLSBORO SCHOOL DISTRICT 1J

PROPOSED PLANNING CALENDAR - 2015-16 BUDGET



2015-16 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 and 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.

2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Adopted
\$53,826,766	\$56,278,999	\$57,526,623	\$60,936,409

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.

2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Adopted
\$182,385	\$183,270	\$273,000	\$284,034

Other Local Revenue

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

2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Adopted
\$1,432,392	\$1,283,555	\$1,182,905	\$1,703,297

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.

2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Adopted
\$371,920	\$558,364	\$250,000	\$324,101

ESD Pass-Through Dollars

The Northwest Regional Education Service District (NWRESA) provides a menu of services for districts to purchase using service credits. Revenue from the state flows through the NWRESA 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).

2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Adopted
\$500,000	\$769,489	\$2,525,000	\$2,910,532

Gain Share Funds (formerly known as Strategic Investment Program [SIP])

Gain Share revenue is paid to counties, cities, and school districts in lieu of property taxes. The SIP program was first implemented in the mid-1990s, with Intel being the largest participant. The replacement Gain Share program was implemented in 2014.

2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Adopted
\$11,619	\$1,218,772	\$1,980,000	\$1,250,000

State Sources

State sources make up approximately 59.4 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 \$7.255 billion K-12 allocation for the 2015-2017 biennium¹.

2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Adopted
\$96,246,257	\$113,662,969	\$114,000,960	\$123,313,242

Federal Sources

Federal sources in the form of State Fiscal Stabilization Fund (SFSF) and EduJobs funding was received by the District over three fiscal years. This resource was exhausted in 2012-13.

2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Adopted
\$3,136,955	\$0	\$0	\$0

¹ Oregon Department of Education Estimate:

<http://www.ode.state.or.us/services/ssf/2015-16-ssf-estimate-as-of-3-23-15-2120-hrs.pdf>

Other Sources

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

2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Adopted
\$5,000,902	\$1,217,730	\$0	\$0

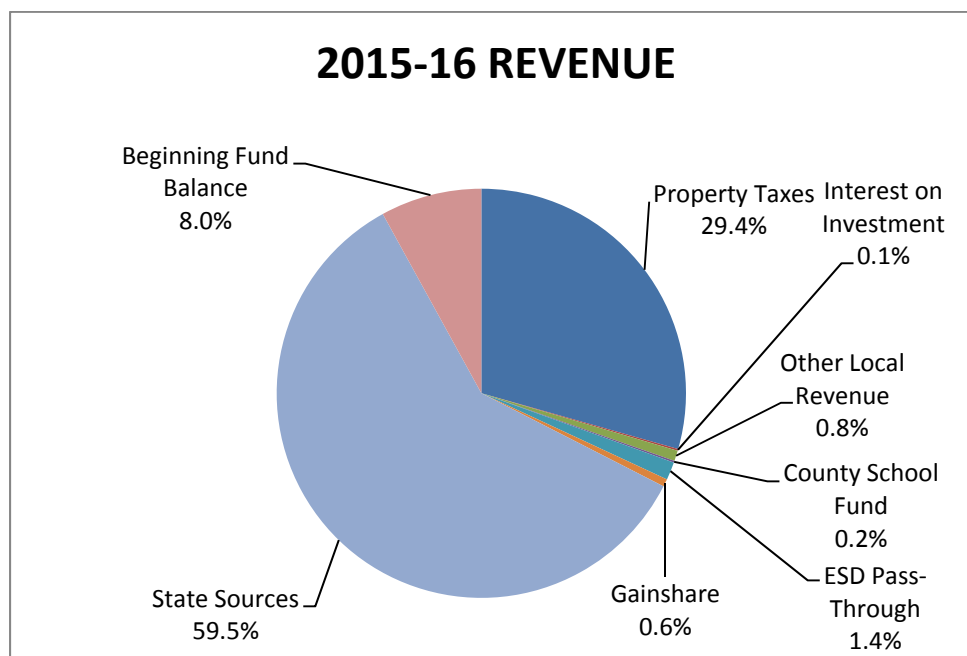
Beginning Fund Balance

The Beginning Fund balance is rolled over from the Ending Fund balance of the prior year, and is used to provide revenue until tax revenues are received in November. The 2015-16 Beginning Fund balance of \$16,659,380 is 8.03 percent of the total revenues.

2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Adopted
\$9,637,120	\$9,100,549	\$16,664,789	\$16,659,380

Total Revenue

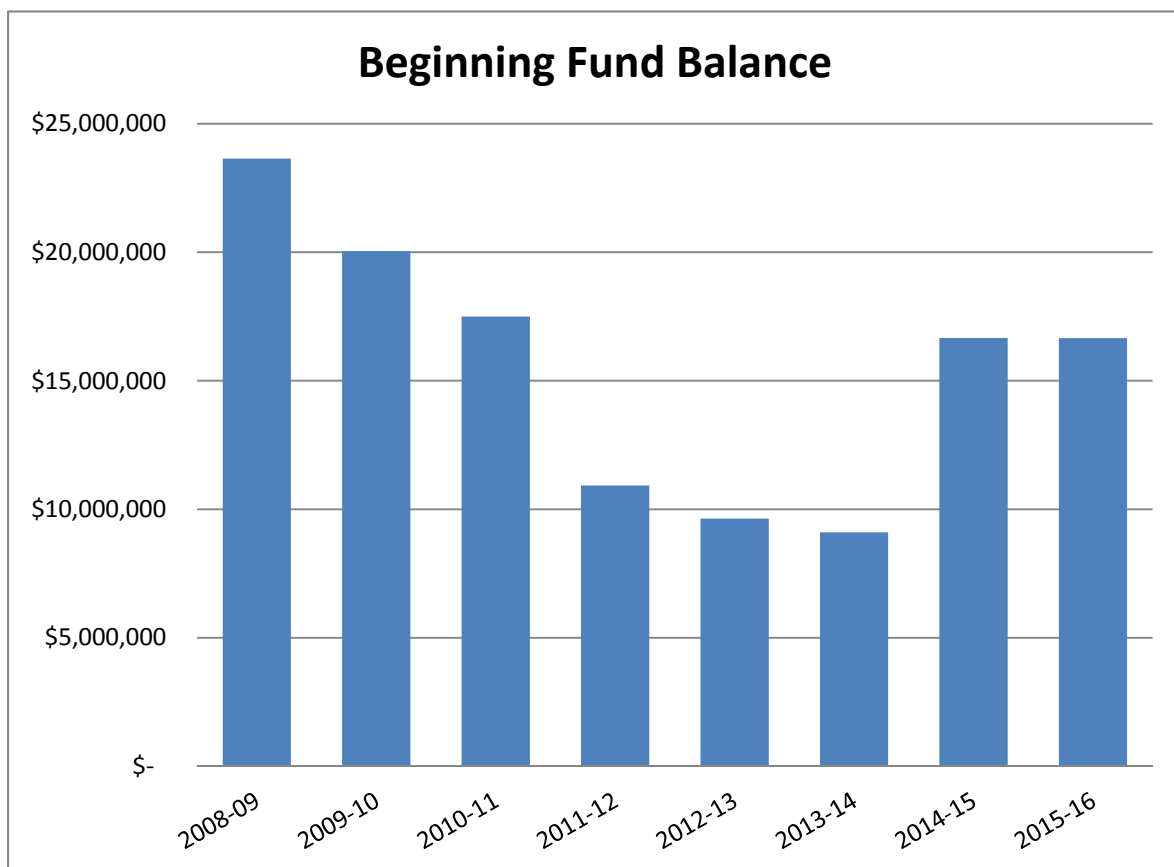
2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Adopted
\$170,346,315	\$184,273,697	\$194,403,277	\$207,380,995



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 maintains a Beginning Fund Balance target of 5 percent. The 2015-16 budget includes \$16,569,390 as the Beginning Fund balance, which is a \$95,409 decrease from the 2014-15 adopted budget balance.



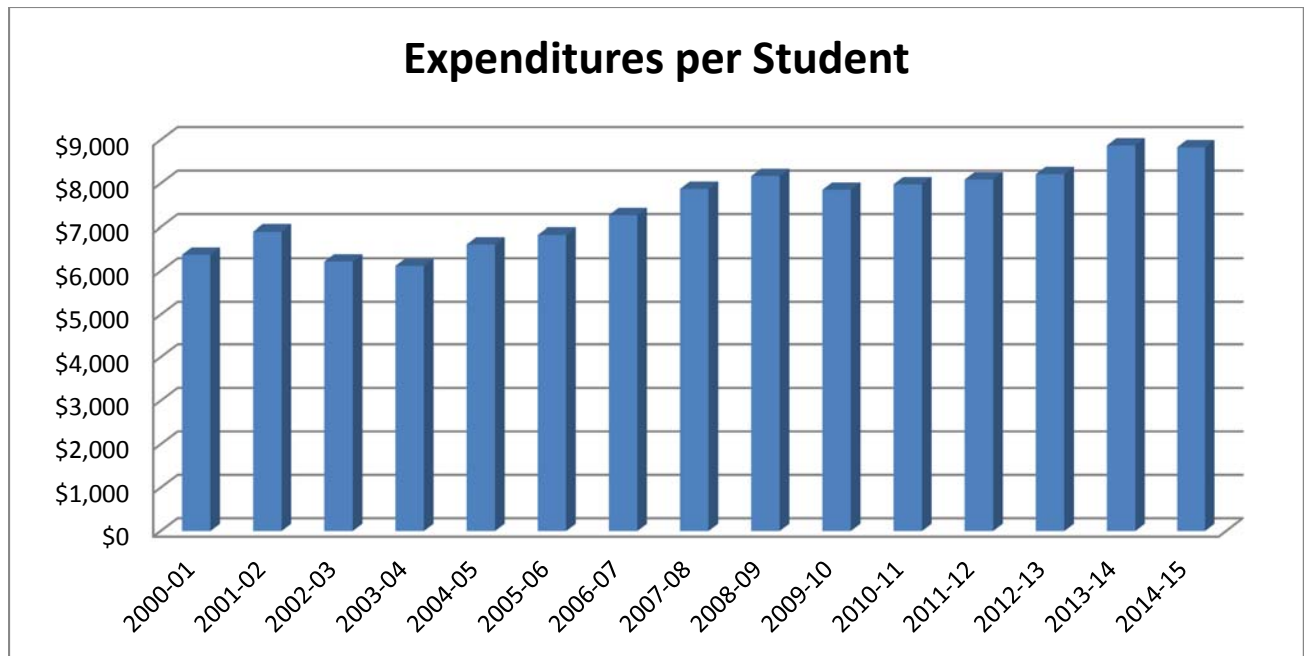
ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED
100.0000.1111	CURRENT YEAR PROPERTY TAX	\$53,232,784	\$55,354,861	\$56,647,450	\$59,944,998
100.0000.1112	PRIOR YEAR PROPERTY TAX	\$569,361	\$901,230	\$852,650	\$975,818
100.0000.1113	COUNTY TAX SALES/BACK TAX	\$0	\$9,898	\$0	\$1,298
100.0000.1114	PAYMENTS IN LIEU OF PR TX	\$8,732	\$0	\$0	\$0
100.0000.1190	PENALTIES & INTEREST ON TAX	\$15,889	\$13,010	\$26,523	\$14,296
100.0000.1312	NON-RESIDENT TUITION	\$0	\$28,320	\$10,609	\$0
100.0000.1330	SUMMER SCHOOL TUITION	\$0	\$0	\$0	\$7,740
100.0000.1331	ELEM SUMMER SCHOOL TUITION	\$0	\$0	\$0	\$0
100.0000.1411	TRANSP FEES FROM INDIVID	\$76,024	\$73,414	\$79,568	\$81,917
100.0000.1511	INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$0
100.0000.1512	INTEREST ON LGIP	\$180,077	\$183,270	\$245,700	\$276,710
100.0000.1513	INTEREST ON BANK ACCOUNTS	\$2,308	\$0	\$27,300	\$7,324
100.0000.1710	GATE RECEIPTS	\$92,890	\$89,185	\$106,090	\$98,912
100.0000.1742	STUDENT TOWEL FEES	\$23,865	\$0	\$26,523	\$6,420
100.0000.1744	STUDENT PARTICIPATION FEES	\$332,573	\$371,729	\$318,270	\$341,871
100.0000.1910	RENTAL/BLDG USAGE	\$135,613	\$148,853	\$212,180	\$244,940
100.0000.1920	CONTRIBUTIONS/DONATIONS	\$0	\$5,194	\$0	\$0
100.0000.1960	RECOVERY PRIOR YEAR EXP	\$72,854	\$26,268	\$106,090	\$260,327
100.0000.1980	FEES CHARGED TO GRANTS	\$509,521	\$441,023	\$212,180	\$546,685
100.0000.1990	MISCELLANEOUS REVENUE	\$130,931	\$64,661	\$53,045	\$70,261
100.0000.1991	COBRA REVENUE	\$0	\$0	\$0	\$0
100.0000.1993	REIMBURSE/EXPENSE	\$29,502	\$0	\$26,523	\$18,554
100.0000.1995	PRINTING REVENUE	\$28,619	\$34,908	\$31,827	\$25,670
TOTAL LOCAL REVENUE		\$55,441,541	\$57,745,824	\$58,982,528	\$62,923,741
100.0000.2101	COUNTY SCHOOL FUND	\$371,920	\$558,364	\$250,000	\$324,101
100.0000.2103	ESD PASS THROUGH	\$500,000	\$769,489	\$2,525,000	\$2,910,532
100.0000.2180	SIP IMPACT UNRESTRICTED	\$11,619	\$1,218,772	\$1,980,000	\$1,250,000
TOTAL INTERMEDIATE SOURCES		\$883,539	\$2,546,625	\$4,755,000	\$4,484,633
100.0000.3101	STATE SCH FUND-GEN SUPPORT	\$86,262,985	\$102,940,784	\$102,699,469	\$110,826,539
100.0000.3103	COMMON SCHOOL FUND	\$1,942,639	\$1,884,372	\$1,776,491	\$1,847,551
100.0000.3104	STATE TIMBER REVENUE	\$710,623	\$1,247,813	\$250,000	\$532,902
100.0000.3105	SSF TRANSPORTATION	\$7,330,009	\$7,590,000	\$9,275,000	\$10,106,250
100.0000.3199	OTHER UNRESTRICTED GRANTS	\$0	\$0	\$0	\$0
100.0000.3299	OTHER RESTRICTED GRANTS	\$0	\$0	\$0	\$0
TOTAL STATE SOURCES		\$96,246,256	\$113,662,969	\$114,000,960	\$123,313,241

ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED
100.0000.4299	UNRESTR FED REV THRU STATE	\$0	\$0	\$0	\$0
100.0000.4570	EDUJOBS FEDERAL REVENUE	\$3,136,955	\$0	\$0	\$0
100.0000.4572	STATE FISCAL STAB FUND (SFSF)	\$0	\$0	\$0	\$0
TOTAL FEDERAL SOURCES		\$3,136,955	\$0	\$0	\$0
100.0000.5200		\$5,000,000	\$1,200,000	\$0	\$0
TOTAL TRANSFERS		\$5,000,000	\$1,200,000	\$0	\$0
100.0000.5300		\$904	\$17,730	\$0	\$0
TOTAL COMPENSATION/LOSS ASSETS		\$904	\$17,730	\$0	\$0
TOTAL BEGINNING FUND BALANCE		\$9,637,120	\$9,100,549	\$16,664,789	\$16,659,380
TOTAL REVENUE		\$170,346,315	\$184,273,697	\$194,403,277	\$207,380,995



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 ODE¹.



At the end of the 2013-14 fiscal year, the average operational cost of educating a student in the Hillsboro School District was \$8,876. This figure is determined by taking total General Fund expenditures for 2013-14, \$175,173,148, and dividing by our total Average Daily Membership (ADM) of 19,734.8 ($\$175,173,148 / 19,734.8 = \$8,876$). The breakdown of the \$8,876 is as follows:

Instruction (\$4,026 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 (\$1,057 per student). Staffing, materials, and supplies for students with disabilities in less restrictive programs and students with disabilities in restrictive programs.

Student Services (\$614 per student). Staffing and office supplies for attendance, guidance, health services, media services, assessment, testing, and instructional staff development.

¹ Expenditures do not include transfers, contingency, or ending fund reserves.

Central Services (\$322 per student). Expenditures related to the Board of Directors, Superintendent, Business Office, Print Shop, and Human Resources.

School Administration (\$702 per student). Principals, assistant principals, teachers on special assignment (TOSAs), supplies, materials, purchased administrative services, and support at each campus.

Facilities (\$955 per student). Personnel and supplies for custodial and maintenance services, plus major maintenance projects districtwide.

Transportation (\$661 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 (\$203 per student). Staffing and new technology for classroom instruction.

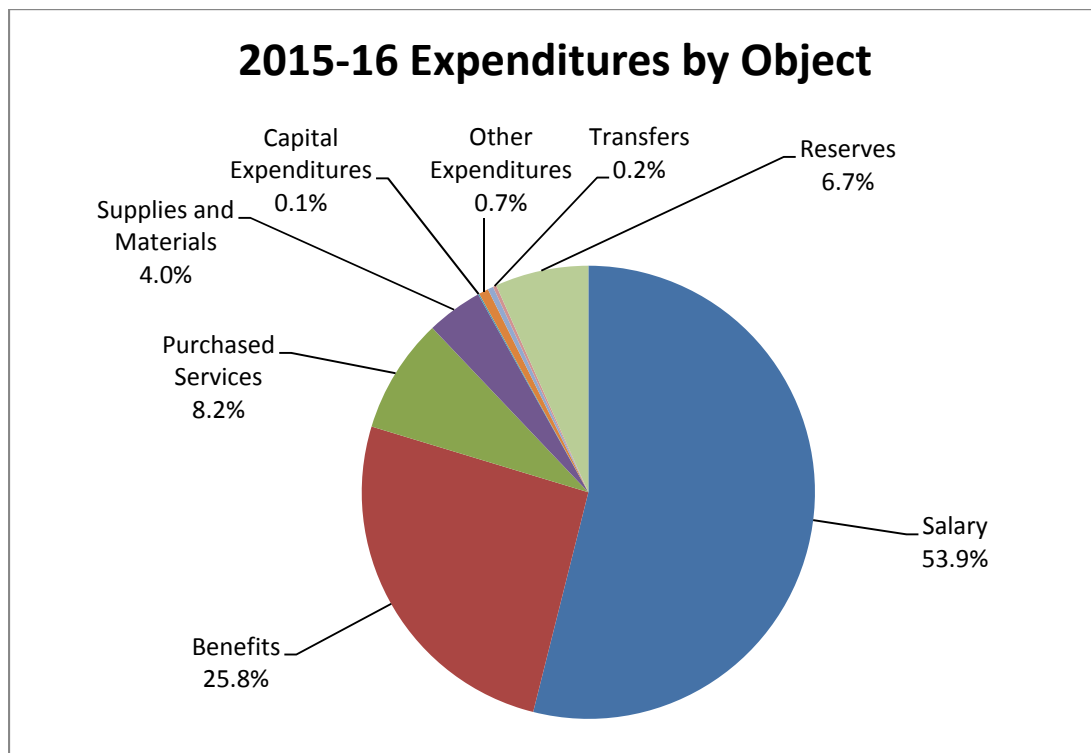
Community Service (\$38 per student). Personnel and supplies used to perform a variety of community services, primarily the Office of Hispanic Outreach.

Debt Service (\$27 per student). Principal and interest payments for the administration building.



2015-16 General Fund Budget by Object Summary

Object	Description	2013-14 Actual	2014-15 Budget	2015-16 Adopted	Increase/Decrease from Prior Year
Salary	All salaries including negotiated increases.	\$95,458,160	\$102,676,839	\$111,769,707	8.86%
Benefits	Includes associated payroll costs, PERS, health insurance caps, tuition reimbursement	\$51,467,871	\$54,739,021	\$53,415,722	-2.42%
Purchased Services	Utilities, printing, charter school payments, contracted services	\$15,050,003	\$17,235,516	\$17,039,795	-1.14%
Supplies and Materials	Supplies, textbooks, computer hardware and software, gasoline	\$5,874,803	\$7,491,665	\$8,386,193	10.61%
Capital Expenditures	New and replacement equipment	\$75,179	\$684,591	\$184,414	-73.06%
Other Expenditures	Dues and fees, property insurance, debt service on administration building	\$1,357,689	\$1,565,152	\$1,432,626	-8.47%
	Debt service on administration building	\$533,099	\$529,850	\$828,219	56.31%
Transfers	Transfer to PERS Reserve Fund	\$0	\$0	\$500,000	+100.00%
Reserves	Planned reserves for next year	\$14,456,893	\$9,480,643	\$13,824,319	45.82%
Total		184,273,697	194,403,277	\$207,380,995	6.62%





General Fund by Object

ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED	2015-16 FTE
100.0000.0111	REG LICENSED SALARIES	\$51,804,830	\$55,147,659	\$60,413,390	\$65,997,550	1,052.59
100.0000.0112	REG CLASSIFIED SALARIES	\$22,740,475	\$23,410,083	\$25,497,493	\$27,009,946	684.04
100.0000.0113	REG ADMIN SALARIES	\$6,282,501	\$6,466,675	\$6,603,037	\$7,040,219	65.5
100.0000.0114	REG SUPERVISORY SALARIES	\$1,661,361	\$1,661,928	\$1,852,376	\$1,863,479	24.5
100.0000.0116	EARLY RETIREMENT STIPEND	\$894,130	\$256,250	\$0	\$0	0
100.0000.0121	SUBSTITUTES-LICENSED	\$2,128,946	\$2,278,896	\$2,227,890	\$2,424,406	0
100.0000.0122	SUBSTITUTES-CLASSIFIED	\$1,641,282	\$1,510,930	\$1,339,515	\$1,874,883	0
100.0000.0123	CERTIFIED TEMPORARY WAGE	\$22,319	\$27,659	\$31,827	\$23,789	0
100.0000.0124	TEMPORARY-CLASSIFIED	\$1,059,972	\$1,034,055	\$1,091,771	\$1,140,275	0
100.0000.0126	SUBSTITUTES-ADMIN	\$0	\$0	\$0	\$10,399	0
100.0000.0130	ADDITIONAL SALARIES	\$0	\$0	\$0	\$38,746	0
100.0000.0131	EXTENDED CONTRACT	\$602,483	\$12,450	\$624,432	\$838,447	0
100.0000.0132	DEPT COORDINATOR STIPEND	\$446,591	\$625,317	\$661,157	\$653,485	0
100.0000.0133	ATHLETIC COACHING PAY	\$574,253	\$585,557	\$674,393	\$677,531	0
100.0000.0134	ADVISOR PAY	\$171,414	\$593,687	\$212,180	\$193,787	0
100.0000.0135	STUDENT SUPERVISION PAY	\$71,232	\$162,740	\$79,568	\$82,504	0
100.0000.0136	ATHLETIC/ACTIVITY PAY	\$111,395	\$77,340	\$185,658	\$167,427	0
100.0000.0138	EXTRA DUTY STIPEND	\$0	\$113,401	\$147,000	\$121,128	0
100.0000.0139	OVERTIME SALARIES	\$660,931	\$892,574	\$371,315	\$953,209	0
100.0000.0140	OTHER TIME	\$492,063	\$600,779	\$663,837	\$656,134	0
100.0000.0144	STUDENT WAGES	\$1,489	\$180	\$0	\$2,362	0
TOTAL SALARIES		\$91,367,666	\$95,458,159	\$102,676,839	\$111,769,707	1,826.62
100.0000.0200	EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	0.0
100.0000.0211	PERS EMPLOYER CONTRBUTN	\$6,120,064	\$7,963,640	\$9,344,098	\$6,215,332	0.0
100.0000.0212	PERS-EMPLOYEE PICKUP	\$0	\$0	\$0	\$0	0.0
100.0000.0213	PERS UAL CONTRIBUTION	\$6,325,196	\$6,341,627	\$6,552,764	\$8,928,829	0.0
100.0000.0216	PERS EMPLOYER-TIER III	\$4,184,046	\$5,559,614	\$6,493,356	\$3,320,033	0.0
100.0000.0218	PERS- PRIOR PERIOD REC	\$279	\$5,866	\$0	\$0	0.0
100.0000.0220	SOCIAL SECURITY ADMIN	\$6,888,350	\$7,192,222	\$7,854,778	\$8,494,613	0.0
100.0000.0231	WORKERS' COMPENSATION	\$625,251	\$617,121	\$514,334	\$555,203	0.0
100.0000.0232	UNEMPLOYMENT COMPENSTN	\$89,417	\$93,653	\$102,677	\$111,041	0.0
100.0000.0240	POST EMPLOYMENT BENEFIT	\$0	\$0	\$0	\$0	0.0
100.0000.0241	DISABILITY INSURANCE	\$279,647	\$309,268	\$300,000	\$300,000	0.0
100.0000.0242	MEDICAL INSURANCE	\$19,423,329	\$18,725,430	\$19,377,015	\$21,289,117	0.0
100.0000.0243	LIFE INSURANCE	\$101,809	\$111,549	\$90,000	\$90,000	0.0
100.0000.0244	EMPLOYEE ASSISTANCE	\$20,549	\$19,188	\$0	\$0	0.0
100.0000.0245	TRAVEL ALLOWANCE	\$84,338	\$87,920	\$100,000	\$100,000	0.0



ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED	2015-16 FTE
100.0000.0246	DENTAL INSURANCE	\$2,343,997	\$2,333,567	\$2,200,000	\$2,276,554	0.0
100.0000.0247	EMPLOYER PROVIDED TSA	\$25,600	\$35,600	\$0	\$0	0.0
100.0000.0248	VISION INSURANCE	\$476,863	\$474,962	\$150,000	\$150,000	0.0
100.0000.0249	TUITION REIMBURSEMENT	\$460,718	\$454,031	\$550,000	\$500,000	0.0
100.0000.0251	ADMIN FLEX BENEFIT	\$1,083,075	\$1,103,040	\$1,100,000	\$1,075,000	0.0
100.0000.0252	DOMESTIC PARTNER TAXABLE	(\$8,904)	\$1,686	\$0	\$0	0.0
100.0000.0254	COMMUNICATIONS STIPEND	\$0	\$0	\$0	\$0	0.0
100.0000.0255	CLASSIFIED PROF IMPR	\$7,711	\$37,887	\$10,000	\$10,000	0.0
TOTAL BENEFITS		\$48,531,337	\$51,467,870	\$54,739,021	\$53,415,722	0.0
100.0000.0310	INSTRUCTION SERVICES	\$30,678	\$19,344	\$32,211	\$24,180	0.0
100.0000.0311	INSTRUCTION SERVICES	\$77,156	\$29,821	\$160,259	\$80,923	0.0
100.0000.0312	INSTR PROG IMPROVEMENT	\$16,327	\$22,480	\$85,679	\$97,988	0.0
100.0000.0313	STUDENT SERVICES	\$560,865	\$778,372	\$571,078	\$518,588	0.0
100.0000.0318	PROF IMPRV/NON INSTRUCT	\$6,781	\$9,506	\$23,153	\$22,145	0.0
100.0000.0319	OTHER PROF & TECH INSTRNL	\$169,382	\$256,689	\$177,851	\$413,128	0.0
100.0000.0320	PROPERTY SERVICES	\$5,484	\$712	\$0	\$747	0.0
100.0000.0321	CUSTODIAL SERVICES	\$1,100	\$0	\$232	\$61	0.0
100.0000.0322	REPAIR & MAINTENANCE	\$2,048,896	\$2,894,728	\$3,609,884	\$3,079,422	0.0
100.0000.0323	LAUNDRY & DRY CLEANING	\$328,395	\$383,091	\$344,815	\$399,580	0.0
100.0000.0324	RENTAL EXPENSE	\$925,566	\$586,199	\$971,843	\$643,083	0.0
100.0000.0325	ELECTRICITY	\$2,534,150	\$2,609,593	\$2,737,917	\$2,941,454	0.0
100.0000.0326	HEATING FUEL	\$755,997	\$853,314	\$983,830	\$821,234	0.0
100.0000.0327	WATER & SEWAGE	\$954,268	\$1,004,323	\$1,102,500	\$1,214,519	0.0
100.0000.0328	GARBAGE	\$249,149	\$276,198	\$441,000	\$382,103	0.0
100.0000.0329	OTHER PROPERTY SERVICES	\$272,820	\$286,925	\$286,461	\$309,509	0.0
100.0000.0330	STUDENT TRANSPORTATION	\$350	\$75	\$0	\$0	0.0
100.0000.0331	REIMBURSABLE STUDNT TRAN	(\$144,027)	(\$118,773)	(\$220,500)	(\$165,667)	0.0
100.0000.0332	NONREIMB STUDENT TRANS	\$123,886	\$115,266	\$137,813	\$121,294	0.0
100.0000.0340	TRAVEL	\$354,833	\$342,297	\$305,347	\$525,848	0.0
100.0000.0342	TRAVEL – IN DISTRICT	\$0	\$140	\$0	\$872	0.0
100.0000.0343	STUDENT OUT OF DIST TRANS	\$548	\$0	\$2,756	\$2,532	0.0
100.0000.0351	TELEPHONE	\$77,977	\$70,150	\$101,139	\$64,529	0.0
100.0000.0353	POSTAGE	\$152,003	\$157,599	\$181,913	\$178,991	0.0
100.0000.0354	ADVERTISING	\$4,865	\$5,209	\$17,021	\$16,464	0.0
100.0000.0355	PRINTING AND BINDING	(\$102,012)	\$50,223	\$82,687	\$172,822	0.0
100.0000.0360	CHARTER SCHOOL PAYMENTS	\$898,254	\$1,011,918	\$1,126,629	\$1,208,235	0.0
100.0000.0371	TUITION TO PUBLIC SCHOOLS	\$168,104	\$152,069	\$322,429	\$201,576	0.0
100.0000.0372	TUITION-OUTSIDE STATE	\$19,791	\$12,928	\$0	\$0	0.0
100.0000.0373	TUITION TO PRIVATE SCHOOL	\$283,141	\$90,638	\$330,750	\$139,932	0.0



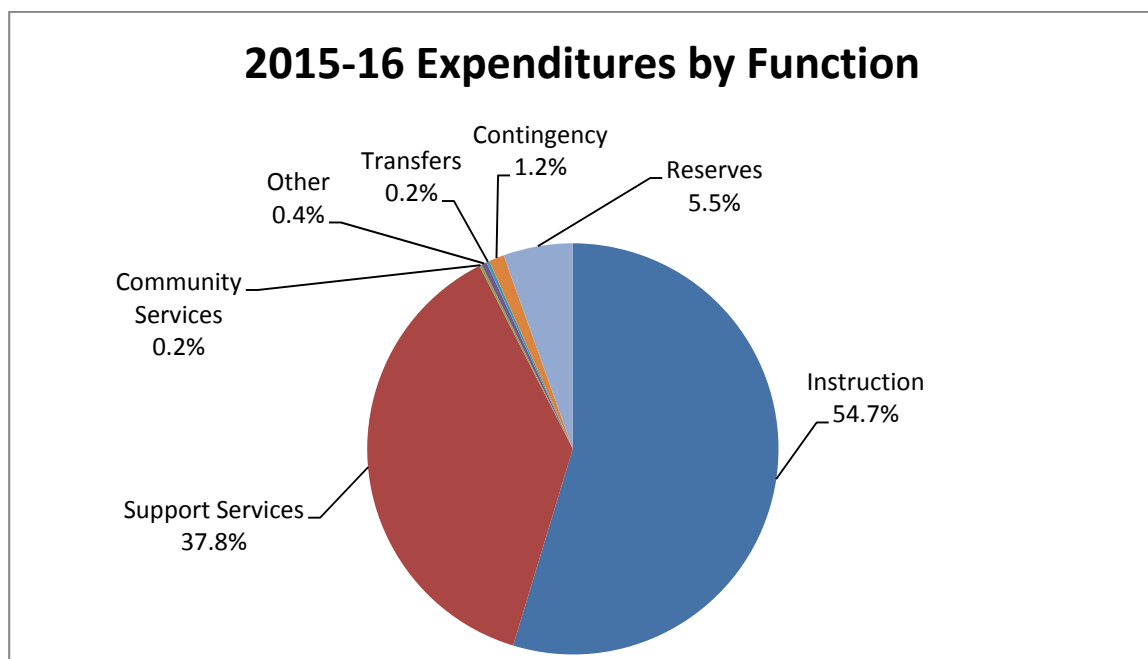
ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED	2015-16 FTE
100.0000.0380	NON-INSTRUCT PROF SERV	\$3,125	\$300	\$0	\$0	0.0
100.0000.0381	AUDIT SERVICES	\$73,000	\$32,580	\$57,606	\$85,660	0.0
100.0000.0382	LEGAL SERVICES	\$182,760	\$98,792	\$131,424	\$128,391	0.0
100.0000.0383	ARCHITECT/ENGINEER SVCS	\$71,723	\$83,444	\$110,250	\$211,281	0.0
100.0000.0384	NEGOTIATION SERVICES	\$0	\$0	\$27,563	\$20,044	0.0
100.0000.0386	DATA PROCESSING SERVICES	\$0	\$0	\$5,513	\$0	0.0
100.0000.0388	ELECTION SERVICES	\$21,145	\$64,813	\$22,050	\$10,657	0.0
100.0000.0390	OTHER GEN PROF & TECH SRV	\$2,208,842	\$2,844,607	\$2,964,413	\$3,167,670	0.0
100.0000.0392	BANK SERVICE FEES	\$19,280	\$21,495	\$0	\$0	0.0
100.0000.0393	GRANT REFUND	\$0	\$2,938	\$0	\$0	0.0
TOTAL PURCHASED SERVICES		\$13,354,602	15,050,005	\$17,235,516	\$17,039,795	0.0
100.0000.0410	SUPPLIES AND MATERIALS	\$2,608,187	\$2,967,027	\$2,980,561	\$3,734,541	0.0
100.0000.0418	GASOLINE AND OIL	\$1,140,383	\$1,118,237	\$1,197,758	\$1,100,785	0.0
100.0000.0419	TIRES	\$68,916	\$84,631	\$72,930	\$48,265	0.0
100.0000.0420	TEXTBOOKS	\$650,976	\$105,350	\$624,649	\$457,075	0.0
100.0000.0430	LIBRARY BOOKS	\$26,736	\$24,447	\$40,552	\$32,727	0.0
100.0000.0440	PERIODICAL SUBSCRIPTIONS	\$27,552	\$20,416	\$44,076	\$31,074	0.0
100.0000.0460	NON-CONSUMABLE ITEMS	\$84,519	\$135,138	\$131,733	\$236,849	0.0
100.0000.0461	<\$5000 EQUIPMENT	\$80,515	\$62,279	\$83,658	\$260,602	0.0
100.0000.0470	COMPUTER SOFTWARE	\$482,326	\$556,294	\$464,480	\$828,233	0.0
100.0000.0480	COMPUTER HARDWARE	\$333,774	\$473,229	\$158,527	\$523,263	0.0
100.0000.0481	<\$5000 COMPUTER HARDWAR	\$435,997	\$327,755	\$1,692,741	\$1,132,779	0.0
TOTAL SUPPLIES & MATERIALS		\$5,939,881	\$5,874,803	\$7,491,665	\$8,386,192	0.0
100.0000.0520	BUILDING ACQUISITIONS	\$54,713	\$25,025	\$500,000	\$0	0.0
100.0000.0540	CAPITAL EQUIPMENT	\$37,757	\$50,154	\$145,519	\$157,824	0.0
100.0000.0542	REPLACEMENT EQUIPMENT	\$3,084	\$0	\$0	\$0	0.0
100.0000.0550	CAPITAL TECHNOLOGY	\$291,387	\$0	\$39,072	\$26,590	0.0
TOTAL CAPITAL EQUIPMENT		\$386,941	\$75,179	\$684,588	\$184,414	0.0
100.0000.0610	REDEMPTION OF PRINCIPAL	\$385,000	\$405,000	\$420,000	\$726,024	0.0
100.0000.0621	INTEREST	\$142,950	\$128,099	\$109,850	\$102,195	0.0
100.0000.0640	DUES & FEES	\$223,259	\$203,448	\$205,565	\$266,722	0.0
100.0000.0650	INSURANCE AND JUDGMENTS	\$0	\$52,270	\$0	\$0	0.0
100.0000.0651	LIABILITY INSURANCE	\$292,842	\$295,329	\$518,175	\$311,343	0.0
100.0000.0652	FIDELITY BOND PREMIUMS	\$400	\$200	\$0	\$105	0.0
100.0000.0653	PROPERTY & CASULTY INS	\$553,343	\$765,798	\$749,700	\$757,114	0.0
100.0000.0655	JUDGEMENTS & SETTLEMNTS	\$30,883	\$2,223	\$41,383	\$63,394	0.0
100.0000.0670	TAXES & LICENSES	\$22,097	\$38,421	\$50,329	\$33,948	0.0
TOTAL DUES AND FEES		\$1,650,774	\$1,890,788	\$2,095,002	\$2,260,845	0.0

ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED	2015-16 FTE
100.0000.0790	TRANSFER TO PERS RESERVE	\$13,914	\$0	\$0	\$500,000	0.0
TOTAL TRANSFERS		\$13,914	\$0	\$0	\$500,000	0.0
100.0000.0810	PLANNED RESERVE	\$0	\$0	\$2,500,000	\$2,500,000	0.0
100.0000.0820	RESERVED FOR NEXT YEAR	\$9,101,200	\$14,456,893	\$6,980,645	\$11,324,319	0.0
TOTAL EXPENDITURES		\$170,346,315	\$184,273,697	\$194,403,277	\$207,380,995	1,826.62



2015-16 General Fund Budget by Function Summary

Function	Description	2013-14 Actuals	2014-15 Budget	2015-16 Adopted	Increase/Decrease from Prior Year
Instruction	Direct classroom	\$100,304,982	\$107,770,219	\$113,421,291	5.24%
Support Services	Counselors, media, assessment, central administration, facilities, transportation	\$68,641,908	\$75,876,643	\$78,380,492	3.30%
Community Services	Office of Hispanic Outreach	\$337,114	\$408,418	\$406,679	-0.43%
Other	Debt Service on administration building	\$532,800	\$867,350	\$848,214	-2.21%
Transfers	Transfer to PERS Reserve Fund	\$0	\$0	\$500,000	+100%
Contingency	Unexpected expenditures	\$0	\$2,500,000	\$2,500,000	0.0%
Reserves	Next year's reserve	\$14,456,892	\$6,980,647	\$11,324,319	62.22%
Total		\$184,273,697	\$194,403,277	\$207,380,995	6.68%



**General Fund by Function**

ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED	2015-16 FTE
100.1111.0000	PRIMARY EDUCATION	\$34,321,660	\$36,504,540	\$39,343,26	\$42,206,043	466.47
100.1112.0000	INTERMEDIATE PROGRAMS	\$0	\$10,215	\$0	\$8,503	0.0
100.1113.0000	ELEMENTARY EXTRACURRIC	\$4,046	\$56,351	\$89,395	\$109,154	0.0
100.1121.0000	MIDDLE SCHOOL PROGRAMS	\$9,381,659	\$10,025,293	\$10,370,145	\$11,048,441	115.9
100.1122.0000	MIDDLE SCHL EXTRACURRIC	\$53,595	\$62,172	\$85,879	\$88,455	0.0
100.1123.0000	SATURDAY SCHOOL-MIDDLE	\$6,749	\$3,446	\$7,308	\$9,905	0.0
100.1131.0000	HIGH SCHOOL PROGRAMS	\$18,335,642	\$19,900,178	\$20,866,526	\$21,401,132	225.32
100.1132.0000	HIGH SCHOOL EXTRACURRIC	\$2,169,266	\$2,269,686	\$2,451,416	\$2,660,561	7.0
100.1133.0000	SATURDAY SCHOOL-HIGH SCH	\$29,203	\$12,576	\$32,487	\$33,462	0.0
100.1140.0000	PRE-KINDERGARTEN PRGMS	\$0	\$0	\$0	\$0	0.0
100.1210.0000	TALENTED AND GIFTED	\$285,993	\$321,558	\$383,755	\$595,268	3.3
100.1221.0000	LEARNING CNTRS-STRUCTUR	\$6,921,267	\$7,134,637	\$7,332,464	\$7,552,336	93.8
100.1223.0000	COMMUNITY TRANSITION	\$902,273	\$948,141	\$1,301,127	\$1,340,161	15.2
100.1224.0000	LIFE SKILLLS WITH NURSING	\$1,087,157	\$892,162	\$1,120,848	\$1,176,851	16.4
100.1225.0000	OUT OF DISTRICT PROGRAMS	\$279,728	\$124,196	\$195,418	\$201,281	0.0
100.1226.0000	HOME INSTRUCTION	\$142,038	\$157,198	\$175,004	\$180,254	1.0
100.1227.0000	EXTENDED SCHOOL YR	\$92,645	\$93,026	\$125,802	\$129,576	0.0
100.1230.0000	PHYSICALLY DISABLED	\$0	\$0	\$0	\$0	0.0
100.1250.0000	LESS RESTRICTIVE PROGRMS	\$11,333,842	\$11,503,153	\$12,363,859	\$12,734,775	146.7
100.1271.0000	REMEDIATION	\$555	\$282	\$634	\$0	0.0
100.1272.0000	TITLE I	\$35	\$6,708	\$32	\$18,158	0.0
100.1280.0000	ALTERNATIVE EDUCATION	\$1,578,743	\$1,534,731	\$1,765,651	\$1,818,621	14.1
100.1288.0000	CHARTER SCHOOLS	\$898,254	\$1,412,017	\$1,126,629	\$1,208,235	0.0
100.1289.0000	OPTIONS PROGRAMS	\$353,253	\$400,214	\$428,158	\$447,310	1.0
100.1290.0000	DESIGNATED PROGRAMS	\$64	\$94	\$69	\$233	0.0
100.1291.0000	ENGLISH 2ND LANGUAG PROG	\$7,171,105	\$6,900,408	\$7,682,567	\$7,913,044	89.6
100.1292.0000	TEEN PARENT PROGRAMS	\$365,932	\$361,830	\$409,974	\$422,273	5.9
100.1294.0000	YOUTH CORRECTN EDUCATN	\$98,128	\$70,386	\$110,089	\$113,392	1.0
100.1430.0000	SECONDARY SUMMER SCH	\$325	\$0	\$1,715	\$3,866	0.0
TOTAL INSTRUCTIONAL SERVICES		\$95,813,158	\$100,304,982	\$107,770,219	\$113,421,291	1,202.7
100.2110.0000	ATTENDANC & SOCL WRK SVC	(\$249,839)	\$344,324	\$160,000	\$393,592	4.0
100.2112.0000	ATTENDANCE SERVICES	\$401,572	\$454,887	\$435,267	\$448,325	5.7
100.2113.0000	SOCIAL WORK SERVICES	\$81,267	\$80,640	\$0	\$0	0.0
100.2115.0000	STUDENT SAFETY	\$940,804	\$763,461	\$879,748	\$906,140	8.9
100.2116.0000	BEHAVIORIAL SERVICES	\$0	\$0	\$290,000	\$298,700	7.3
100.2122.0000	COUNSELING SERVICES	\$4,315,504	\$4,775,848	\$4,883,542	\$5,022,194	51.7
100.2126.0000	PLACEMENT SERVICES	\$297,757	\$334,347	\$340,291	\$349,569	3.2
100.2130.0000	HEALTH SERVICES	\$40,182	\$49,720	\$43,488	\$52,988	0.6



ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED	2015-16 FTE
100.2132.0000	MEDICAL SERVICES	\$1,276	\$38,066	\$31,403	\$43,789	0.0
100.2134.0000	NURSE SERVICES	\$2,948	\$612,987	\$438,057	\$451,199	7.9
100.2139.0000	OTHER HEALTH SERVICES	\$414,037	\$423,171	\$451,592	\$465,140	5.3
100.2140.0000	PSYCHOLOGICAL SERVICES	\$707,522	\$625,812	\$715,428	\$736,891	5.6
100.2150.0000	SPEECH & AUDIO SERVICES	\$1,761,633	\$2,232,068	\$2,269,750	\$2,337,843	30.0
100.2160.0000	STUDENT TREATMNT CENTER	\$81,759	\$93,798	\$8,227	\$8,474	0.0
100.2190.0000	STUDENT SERVICES DIRECTR	\$51,894	\$284,366	\$152,944	\$180,448	0.0
100.2210.0000	IMPROVEMNT OF INSTRCTN	\$398,999	\$811,519	\$652,773	\$672,356	1.3
100.2211.0000	OTH IMPROVMNT OF INSTRCT	\$3,055	\$2,713	\$3,266	\$1,044	0.0
100.2212.0000	OTHER CURRICULUM INSTR	\$114	\$172	\$130	\$0	0.0
100.2213.0000	CURRICULUM DEVELOPMENT	\$588,398	\$197,870	\$531,600	\$547,548	0.0
100.2220.0000	EDUCATIONAL MEDIA SVCS	\$2,238	\$1,456	\$3,344	\$3,693	0.0
100.2222.0000	LIBRARY MEDIA CENTER	\$1,399,503	\$1,203,727	\$1,388,780	\$1,430,443	14.8
100.2223.0000	MULTIMEDIA SERVICES	\$7,394	\$9,141	\$7,542	\$5,032	0.0
100.2230.0000	ASSESSMENT & TESTING	\$174,639	\$252,817	\$300,402	\$309,414	0.0
100.2240.0000	INSTRUCTNL STAFF DEVELOP	\$309,701	\$456,584	\$707,378	\$728,599	1.3
100.2310.0000	BOARD OF EDUCATION	\$141,539	\$230,078	\$202,472	\$205,057	1.0
100.2320.0000	EXECUTIVE ADMIN SERVICES	\$349	\$0	\$354	\$0	0.0
100.2321.0000	OFFICE OF SUPERINTENDENT	\$844,963	\$879,334	\$952,676	\$971,081	4.0
100.2324.0000	GOVERNMENTAL RELATIONS	\$0	\$0	\$0	\$0	0.0
100.2329.0000	SS/HS PROGRAM MANAGEMNT	\$0	\$0	\$0	\$0	0.0
100.2410.0000	OFFICE OF THE PRINCIPAL	\$11,991,611	\$12,564,564	\$13,135,145	\$13,515,826	115.2
100.2490.0000	OTHER ADMINISTRATION	\$1,106,076	\$1,288,493	\$1,507,540	\$1,552,766	14.1
100.2510.0000	DIRECTOR BUSINESS SVC	\$926,277	\$833,129	\$941,179	\$1,078,305	7.3
100.2520.0000	FISCAL SERVICES	\$19,165	\$36,052	\$187,280	\$207,795	0.0
100.2524.0000	PAYROLL SERVICES	\$348,421	\$379,464	\$406,085	\$450,859	5.0
100.2525.0000	FINANCIAL ACCOUNTING	\$209,221	\$208,966	\$232,249	\$239,216	3.0
100.2528.0000	RISK MANAGEMENT SERVICES	\$115,975	\$103,157	\$168,678	\$172,695	1.0
100.2529.0000	OTHER FISCAL SERVICES	\$36,756	\$32,791	\$38,312	\$39,461	0.0
100.2540.0000	FACILITIES MAINTENANCE	\$16,261,205	\$18,133,707	\$20,232,640	\$21,196,191	110.8
100.2542.0000	ENERGY RETROFIT- SB1149	\$12,871	\$63,951	\$0	\$0	0.0
100.2545.0000	HVAC SERVICES	\$679,242	\$651,984	\$541,812	\$558,066	0.0
100.2550.0000	STUDENT TRANSPORTATION	\$12,643,520	\$13,042,757	\$13,772,917	\$14,371,846	166.6
100.2573.0000	WAREHOUSE/DISTRIBUTION	\$93,554	\$98,568	\$54,018	\$55,639	1.0
100.2574.0000	PRINTING SERVICES	\$315,257	\$24,538	\$532,363	\$548,334	3.8
100.2610.0000	DIRECTOR/CENTRAL SERV	\$1,063	\$0	\$897	\$0	0.0
100.2620.0000	PLANNING & DEVELPMNT SVC	\$0	\$24,996	\$0	\$0	0.0
100.2630.0000	COMMUNITY RELATIONS	\$353,102	\$417,512	\$594,068	\$649,287	4.0

ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED	2015-16 FTE
100.2639.0000	OTHER INFORMATION SRVS	\$0	\$0	\$55,000	\$56,650	1.0
100.2640.0000	STAFF SERVICES	\$1,341,612	\$1,293,851	\$1,530,330	\$1,576,240	11.5
100.2660.0000	TECHNOLOGY SERVICES	\$4,251,882	\$3,833,869	\$5,851,666	\$5,352,750	22.1
100.2670.0000	RECORDS MANAGEMENT	\$22,263	\$17,775	\$22,924	\$13,822	0
100.2690.0000	COORDINATION OF OPER	\$149,420	\$163,859	\$170,081	\$175,185	1
100.2700.0000	EARLY RETIREMENT	\$936,669	\$269,019	\$51,005	\$0	0
TOTAL SUPPORT SERVICES		\$64,534,370	\$68,641,908	\$75,876,643	\$78,380,492	619.8
100.3390.0000	OTHER COMMUNITY SERVICES	\$369,240	\$337,114	\$408,418	\$406,679	4.1
TOTAL OFFICE OF HISPANIC OUTREACH		\$369,240	\$337,114	\$408,418	\$406,679	4.1
100.5110.0000	LONG TERM DEBT SERVICE	\$527,950	\$532,800	\$867,350	\$848,214	0.0
TOTAL DEBT SERVICES		\$527,950	\$532,800	\$867,350	\$848,214	0.0
100.5200.0000	TRANSFER TO PERS RESERVE	\$0	\$0	\$0	\$500,000	0.0
TOTAL TRANSFERS		\$0	\$0	\$0	\$500,000	0.0
100.6110.0000	OPERATING CONTINGENCY	\$0	\$	\$2,500,000	\$2,500,000	0.0
100.7000.0000	UNAPPROPRIATED END BAL	\$9,101,597	\$14,456,893	\$6,980,647	\$11,324,319	0.0
TOTAL EXPENDITURES		\$170,346,315	\$184,273,697	\$194,403,277	\$207,380,995	1,826.6



1111 Primary Programs K-3

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.

1123 Saturday School – Middle School

Extended contract time to staff middle school Saturday school programs.

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 program.

1140 Pre-Kindergarten Programs

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

1210 Talented and Gifted (TAG) Programs

TAG program services and supplies.

1221 Learning Centers – Structured and Intensive

Learning experiences for students with disabilities who spend one-half or more of their time in a restricted setting, such as MRDD or Social Learning 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.

1230 Programs for Students with Disabilities

Special learning experiences outside the regular classroom for students with disabilities.

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.

1260 Treatment and Habilitation

Assistive program staff and supplies for treatment and habilitation of eligible students.

1271 Remediation

Instructional activities to improve achievement that take place outside regular class time (e.g., after school, Saturday school, and summer school).

1272 Title I

Title I instructional activities. This includes staff and teaching supplies.

- 1279 Title I Services – Private Schools**
Title I instructional activities for students attending private schools. 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.
- 1282 Alternative Education – Private Schools**
Alternative programs outside the regular school setting for students attending private schools. This 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 includes staff, services, and teaching supplies.
- 1292 Teen Parent Program**
The Teen Parent program for pregnant or parenting students, including 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.
- 1420 Middle School Summer School**
Middle school summer school for middle 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.

- 1490 Other Summer School Programs**
Other summer school programs include staff and material and operating costs.
- 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.
- 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.
- 2122 Counseling Services**
Includes staff, services, and materials.
- 2124 Student Information Services**
Includes staff, technology, and supplies for information services.
- 2126 Placement**
Career placement assistance for students.
- 2130 Health Services**
Includes the costs of consultants, training, and services related to special health needs.
- 2132 Medical Services**
Activities related to student physical and mental health. This includes such activities as screening and health examinations, emergency injury and illness care, and communication with parents and medical officials. Includes staff, services, and supplies.

2133 Dental Services

Activities related to student dental health, including screenings, examinations, emergency 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.

2144 Psychotherapy 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 Student Services Director

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

2210 Improvement of Instruction

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

2213 Curriculum Development

Includes Administration Center staff and expenses.

2219 Other Improvement of Instruction

Activities associated with directing and managing the improvement of instruction services.

2220 Educational Media Services

Includes staff, services, and supplies for a variety of staff and student media.

- 2222 Library/Media Center**
Includes staff, services, and supplies for school libraries.
- 2223 Multimedia Services**
Includes materials, supplies, and equipment for multimedia services.
- 2230 Assessment and Testing**
Includes staff, services, and materials to provide Districtwide testing and evaluation services to monitor individual and group progress in reaching District and state learning goals and requirements.
- 2240 Instructional Staff Development**
Costs for instructional staff, including educational assistants.
- 2310 Board of Directors**
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.
- 2324 State and Federal Relations Services**
Includes expenses related to working with state and federal officials.
- 2329 Safe Schools/Healthy Students Program Management**
Includes General Fund expenses related to the management of the Safe Schools/Healthy Students grant.
- 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.
- 2521 Fiscal Service Direction**
Includes Administration Center business office staff and expenses.

- 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.
- 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 transportation of 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 Community Relations**
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.

2645 Employee Health Services

Includes costs of mandated preventative measures for staff.

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 retention and disposal of District records.

2690 District Safety Coordination

Activities related to coordinating safety and safety-awareness programs throughout the District.

2700 Early Retirement Program

Includes costs associated with a District-sponsored early retirement program.

3390 Other Community Services

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

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.

2015-16 BUDGET 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.

Due to account number limitations, Special Revenue Funds are shown as “Part 1” and “Part 2” in Resource and Requirements printouts. Part 1 funds are designated for specific local, state, or federal grants. Part 2 is Nutrition Services.

RESOURCES

Special Revenue Part 1	(Funds 101 - 299)	\$23,459,878
Special Revenue Part 2	(Funds 500 - 599)	<u>\$8,922,805</u>
Total Resources		<u>\$32,382,683</u>

REQUIREMENTS

Special Revenue Part 1	(Funds 101 - 299)	\$23,459,878
Special Revenue Part 2	(Funds 500 - 599)	<u>\$8,922,805</u>
Total Requirements		<u>\$32,382,683</u>

2015-16 BUDGET RESOURCES – SPECIAL FUNDS (PART 1 – GRANTS)

ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED
2XX.0000.1200	CONSTRUCTION EXCISE TAX	\$1,175,684	\$847,482	\$977,020	\$800,439
2XX.0000.1744	STUDENT PARTICIPATION FEE	\$4,543,281	\$4,229,935	\$3,775,575	\$3,995,138
2XX.0000.1746	STUDENT TESTING FEES	\$1,075	\$975	\$893	\$921
2XX.0000.1780	TEXTBOOK SALES	\$0	\$322	\$0	\$304
2XX.0000.1910	RENTAL/BLDG USAGE	\$0	\$80	\$0	\$76
2XX.0000.1920	DONATION FROM PRIV SOURCE	\$582,330	\$874,240	\$490,286	\$825,712
2XX.0000.1940	SERVCS/OTHER AGENCIES	\$0	\$20,000	\$0	\$18,890
2XX.0000.1960	RECOVERY PRIOR YEAR	\$26,146	(\$9,366)	\$21,728	(\$8,846)
2XX.0000.1990	MISCELLANEOUS REVENUE	\$311,280	\$365,567	\$258,681	\$345,275
2XX.0000.1993	REIMBURSE/EXPENSE	\$0	\$36,975	\$0	\$34,923
2XX.0000.1997	SETTLEMENTS	\$0	\$740,000	\$0	\$698,924
2XX.0000.2200	RESTRICTED REVENUE	\$82,143	\$44,366	\$68,263	\$41,903
2XX.0000.2212	PUBLIC PURPOSE CHARGE REV	\$368,829	\$384,047	\$306,505	\$362,729
2XX.0000.3200	RESTRICTED GRANTS IN AID	\$667,897	\$1,069,384	\$555,038	\$1,010,024
2XX.0000.3222	SSF TRANSPORTATION EQUIP	\$720,000	\$810,000	\$598,337	\$765,038
2XX.0000.3299	OTHER RESTRICTED GRANTS	\$443,387	\$485,486	\$368,464	\$458,537
2XX.0000.4000	FEDERAL SOURCES	\$51,449	\$55,768	\$42,755	\$52,672
2XX.0000.4100	UNRESTR DIR FROM FED GOVT	\$10,320	\$16,248	\$8,576	\$15,346
2XX.0000.4300	RES REV DIRECT FROM FED GOV	\$96,640	\$20,024	\$80,310	\$18,912
2XX.0000.4500	RESTR FROM FED THRU STATE	\$792,522	\$520,193	\$658,604	\$491,318
2XX.0000.4501	TITLE I REVENUES	\$4,132,160	\$4,122,233	\$3,433,920	\$3,893,413
2XX.0000.4505	SCHOOL NUTRITION REVENUE	\$168,494	\$127,419	\$140,023	\$120,346
2XX.0000.4506	PERKINS VOC ED REVENUE	\$165,339	\$102,635	\$137,400	\$96,938
2XX.0000.4508	IDEA (PL 101-476)	\$3,552,862	\$2,806,062	\$2,952,510	\$2,650,301
2XX.0000.4509	TITLE ID REVENUES	\$33,384	\$14,656	\$27,743	\$13,842
2XX.0000.4511	TITLE IG-FUND REVENUE	\$9,595	\$0	\$7,974	\$0
2XX.0000.4512	TITLE II REVENUE	\$453,736	\$506,257	\$377,065	\$478,155
2XX.0000.4515	SCHOOL BASED HEALTH CENTER	\$15,037	\$0	\$12,496	\$0
2XX.0000.4540	REGIONAL DATA WAREHOUSE	\$410,963	\$0	\$341,519	\$0
2XX.0000.4545	FOCUS PLANNING	\$36,132	\$88,436	\$30,027	\$83,527
2XX.0000.4580	HOMELESS GRANT	\$7,602	\$45,752	\$6,317	\$43,212
2XX.0000.4700	GRANTS FROM FED THRU OTHR	\$755,183	\$564,859	\$627,574	\$533,504
2XX.0000.4705	DEPENDT CARE BLOCK GRANT	\$89,621	\$87,255	\$74,478	\$82,412
2XX.0000.5100	LONG-TERM DEBT FINANCE SOURCE	\$83,500	\$1,554,058	\$69,390	\$1,467,794
2XX.0000.5400	BEGINNING FUND BALANCE	\$5,639,300	\$4,307,291	\$5,631,646	\$4,068,199
TOTAL RESOURCES		\$25,425,891	\$24,838,639	\$22,081,117	\$23,459,878

2015-16 SPECIAL REVENUE EXPENDITURES BY OBJECT (PART 1 – GRANTS)

ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED
2XX.0000.0111	REG LICENSED SALARIES	\$3,576,994	\$2,916,700	\$3,753,393	\$2,894,646
2XX.0000.0112	REG CLASSIFIED SALARIES	\$1,459,618	\$1,405,172	\$1,531,598	\$1,394,546
2XX.0000.0113	REG ADMIN SALARIES	\$536,677	\$595,397	\$563,143	\$590,894
2XX.0000.0114	REG SUPERVISORY SALARIES	\$85,142	\$90,540	\$89,341	\$89,855
2XX.0000.0121	SUBSTITUTES-LICENSED	\$373,988	\$318,018	\$392,431	\$315,613
2XX.0000.0122	SUBSTITUTES-CLASSIFIED	\$76,333	\$50,734	\$80,098	\$50,350
2XX.0000.0123	CERTIFIED TEMPORARY WAGE	\$208,394	\$104,573	\$218,671	\$103,782
2XX.0000.0124	TEMPORARY-CLASSIFIED	\$137,528	\$96,597	\$144,310	\$95,867
2XX.0000.0131	EXTENDED CONTRACT	\$419,852	\$371,133	\$440,556	\$368,326
2XX.0000.0132	DEPT COORDINATOR STIPEND	\$3,796	\$4,113	\$3,984	\$4,082
2XX.0000.0133	ATHLETIC COACHING PAY	\$3,300	\$0	\$3,463	\$0
2XX.0000.0134	ADVISOR PAY	\$6,000	\$5,000	\$6,296	\$4,962
2XX.0000.0136	ATHLETIC/ACTIVITY PAY	\$6,767	\$2,133	\$7,100	\$2,117
2XX.0000.0138	EXTRA DUTY STIPEND	\$560	\$0	\$588	\$0
2XX.0000.0139	OVERTIME WAGES	\$12,395	\$2,191	\$13,006	\$2,174
2XX.0000.0140	OTHER TIME	\$13,668	\$14,609	\$14,343	\$14,499
2XX.0000.0144	STUDENT WAGES	\$124,600	\$11,397	\$130,745	\$11,311
2XX.0000.02XX	EMPLOYEE BENEFITS	\$4,189,261	\$2,894,054	\$4,395,851	\$2,872,168
2XX.0000.0310	INST, PROF & TECH SERVICE	\$1,836	\$23,001	\$1,927	\$22,827
2XX.0000.0311	INSTRUCTION SERVICES	\$214,969	\$277,498	\$225,570	\$275,399
2XX.0000.0312	INSTR PROG IMPROVEMENT	\$73,380	\$101,047	\$76,999	\$100,283
2XX.0000.0313	STUDENT SERVICES	\$10,820	\$4,951	\$11,354	\$4,914
2XX.0000.0318	PROF IMPROVE/NON-INSTRUCT	\$40	\$0	\$42	\$0
2XX.0000.0319	OTHER PROF & TECH INSTRNL	\$100,272	\$104,832	\$105,217	\$104,039
2XX.0000.0322	REPAIR & MAINTENANCE	\$40,308	\$1,421	\$42,295	\$1,410
2XX.0000.0323	LAUNDRY & DRY CLEANING	\$746	\$704	\$783	\$699
2XX.0000.0324	RENTAL EXPENSE	\$2,786	\$2,103	\$2,923	\$2,087
2XX.0000.0325	ELECTRICITY	\$0	\$0	\$0	\$0
2XX.0000.0326	HEATING FUEL	\$0	\$0	\$0	\$0
2XX.0000.0327	WATER & SEWAGE	\$0	\$0	\$0	\$0
2XX.0000.0328	GARBAGE	\$0	\$0	\$0	\$0
2XX.0000.0330	STUDENT TRANSPORTATION	\$90	\$90	\$94	\$89
2XX.0000.0331	REIMBURSABLE STUDENT TRAN	\$78,589	\$63,179	\$82,465	\$62,701
2XX.0000.0332	NONREIMB STUDENT TRANSP	\$14,996	\$2,389	\$15,736	\$2,371
2XX.0000.0340	TRAVEL	\$263,652	\$270,922	\$276,654	\$268,873

ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED
2XX.0000.0343	STUDENT OUT OF DIST TRANS	\$16,275	\$14,052	\$17,077	\$13,946
2XX.0000.0351	TELEPHONE	\$11,779	\$286	\$12,360	\$284
2XX.0000.0353	POSTAGE	\$3,037	\$6,878	\$3,187	\$6,826
2XX.0000.0354	ADVERTISING	\$2,081	\$490	\$2,183	\$486
2XX.0000.0355	PRINTING & BINDING	\$13,765	\$11,644	\$14,443	\$11,556
2XX.0000.0370	TUITION	\$4,072	\$1,703	\$4,272	\$1,690
2XX.0000.0373	TUTION TO PRIVATE SCHOOL	\$35,625	\$0	\$37,382	\$0
2XX.0000.0380	NON-INSTRUCT PROF SERVICES	\$625	\$500	\$656	\$496
2XX.0000.0383	ARCHITECT/ENGINEER SERVCS	\$82,501	\$21,335	\$86,570	\$21,174
2XX.0000.0390	OTHER GEN PROF & TECH SRV	\$536,633	\$360,010	\$563,096	\$357,288
2XX.0000.0410	SUPPLIES & MATERIALS	\$4,943,718	\$4,641,914	\$5,187,514	\$4,606,811
2XX.0000.0415	USDA COMMODITIES	\$0	\$0	\$0	\$0
2XX.0000.0418	GASOLINE & OIL	\$217	\$798	\$228	\$792
2XX.0000.0420	TEXTBOOKS	\$220	\$0	\$231	\$0
2XX.0000.0430	LIBRARY BOOKS	\$449	\$375	\$471	\$372
2XX.0000.0440	PERIODICAL SUBSCRIPTIONS	\$773	\$4,501	\$811	\$4,467
2XX.0000.0450	FOOD	\$77,259	\$65,003	\$81,069	\$64,511
2XX.0000.0460	NON-CONSUMABLE ITEMS	\$20,582	\$44,913	\$21,597	\$44,573
2XX.0000.0461	<\$5000 EQUIPMENT	\$18,266	\$6,106	\$19,167	\$6,060
2XX.0000.0470	COMPUTER SOFTWARE	\$80,187	\$21,930	\$84,141	\$21,764
2XX.0000.0480	COMPUTER HARDWARE	\$86,054	\$232,810	\$90,298	\$231,049
2XX.0000.0481	<\$5000 COMPUTER HARDWARE	\$52,102	\$129,898	\$54,672	\$128,916
2XX.0000.0520	BUILDINGS ACQUISITION	\$458,693	\$512,654	\$481,314	\$508,777
2XX.0000.0530	IMPROV OTHER THAN BLDGS	\$1,440,595	\$1,003,000	\$1,511,636	\$995,415
2XX.0000.0540	CAPITAL EQUIPMENT	\$117,959	\$1,673,042	\$123,777	\$1,660,390
2XX.0000.0542	REPLACEMENT EQUIPMENT	\$2,305	\$0	\$2,419	\$0
2XX.0000.0550	CAPITAL TECHNOLOGY	\$214,905	\$261,332	\$225,502	\$259,356
2XX.0000.0610	INTEREST-TRANSPORTATION	\$426,270	\$756,422	\$447,291	\$750,702
2XX.0000.0622	INTEREST-TRANSPORTATION	\$48,191	\$30,378	\$50,568	\$30,148
2XX.0000.0640	DUES & FEES	\$25,041	\$16,335	\$26,276	\$16,211
2XX.0000.0651	LIABILITY INSURANCE	\$1,125	\$0	\$1,180	\$0
2XX.0000.0670	TAXES & LICENSES	\$25,954	\$0	\$27,234	\$0
2XX.0000.0690	GRANT INDIRECT CHARGES	\$245,264	\$210,381	\$257,359	\$208,790
2XX.0000.0790	INTERFUND TRANSFERS	\$13,500	\$1,200,000	\$14,160	\$0
2XX.0000.0820	RESERVED FOR NEXT YEAR	\$4,382,512	\$3,875,451	\$0	\$3,846,144
TOTAL EXPENDITURES		\$25,425,891	\$24,838,639	\$22,081,117	\$23,459,878

2015-16 SPECIAL REVENUE EXPENDITURES BY FUNCTION (PART 1 – GRANTS)

ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED
2XX.1111.0000	PRIMARY PROGRAMS K-3	\$1,012,370	\$285,729	\$1,062,296	\$283,567
2XX.1113.0000	ELEMENTRY EXTRACURRICULAR	\$267,943	\$248,824	\$281,157	\$246,943
2XX.1121.0000	MIDDLE SCHOOL PROGRAMS	\$32,196	\$44,018	\$33,784	\$43,686
2XX.1122.0000	MIDDLE SCH EXTRACURRICULR	\$276,233	\$233,727	\$289,855	\$231,959
2XX.1131.0000	HIGH SCHOOL PROGRAMS	\$383,802	\$246,597	\$402,729	\$244,733
2XX.1132.0000	HIGH SCH EXTRACURRICULAR	\$4,021,875	\$3,730,152	\$4,220,211	\$3,701,944
2XX.1133.0000	HIGH SCHOOL SATURDAY SCHOOL	\$58	(\$1,336)	\$61	(\$1,326)
2XX.1140.0000	PRE-KINDERGARTEN PROGRAMS	\$0	\$0	\$0	\$0
2XX.1210.0000	TALENTED & GIFTED PROGRAMS	\$0	\$0	\$0	\$982,604
2XX.1221.0000	LEARNING CNTRS-STRUCTURED	\$894,627	\$990,091	\$938,745	\$615,393
2XX.1223.0000	COMMUNITY TRANSITION SRVC	\$630,972	\$620,082	\$662,088	\$256,280
2XX.1224.0000	LIFE SKILLS WITH NURSING	\$0	\$258,233	\$0	\$0
2XX.1225.0000	OUT OF DISTRICT PROGRAMS	\$35,625	\$0	\$37,382	\$0
2XX.1227.0000	EXTENDED SCHOOL YR PROGRAM	\$0	\$0	\$0	\$304,041
2XX.1250.0000	LESS RESTR PROG-DISABLED	\$384,986	\$306,358	\$403,971	\$0
2XX.1260.0000	EARLY INTERVENTION	\$0	\$0	\$0	\$0
2XX.1271.0000	REMEDIATION	\$0	\$0	\$0	\$2,631,436
2XX.1272.0000	TITLE I	\$2,488,679	\$2,651,487	\$2,611,406	\$0
2XX.1279.0000	TITLE I SERVICES-PRIV SCH	\$1,484	\$0	\$1,557	\$473,598
2XX.1280.0000	ALTERNATIVE EDUCATION	\$633,419	\$477,207	\$664,656	\$0
2XX.1282.0000	ALTERNATIVE EDUCATION	\$0	\$0	\$0	\$0
2XX.1290.0000	DESIGNATED PROGRAMS	\$0	\$0	\$0	\$1,540
2XX.1291.0000	ENGLISH 2ND LANG PROGRAMS	\$15,157	\$1,552	\$15,905	\$89,266
2XX.1292.0000	TEEN PARENT PROGRAMS	\$89,871	\$89,946	\$94,303	\$162,329
2XX.1293.0000	MIGRANT EDUCATION	\$165,221	\$163,566	\$173,369	\$16,239
2XX.1295.0000	INDIAN EDUCATION PROGRAM	\$10,320	\$16,363	\$10,829	\$62,100
2XX.1400.0000	SUMMER SCHOOL PROGRAMS	\$2,791	\$62,573	\$2,929	\$32,941
2XX.1410.0000	SUMMER SCHOOL-INTERMEDIAT	\$13,190	\$33,192	\$13,841	\$14,319
2XX.1420.0000	SUMMER SCHOOL-INTERMEDIAT	\$9,079	\$14,428	\$9,527	\$31,946
2XX.1430.0000	SECONDARY SUMMER	\$36,196	\$32,190	\$37,981	\$66,355
2XX.1440.0000	K-3 SUMMER SCHOOL PROGRAM	\$249,546	\$66,861	\$261,852	\$21,969
2XX.1490.0000	SECONDARY SUMMER SCHOOL	\$27,133	\$22,136	\$28,471	\$6,031
2XX.1495.0000	ID & RCRTMNT - MIGRANT SUMMR	\$6,501	\$6,077	\$6,822	\$6,278
2XX.2100.0000	SUPPORT SERVICES-STUDENTS	\$0	\$6,326	\$0	\$36
2XX.2110.0000	ATTNDNCE & SOCIAL WRK SRV	\$100,000	\$37	\$104,931	\$0
2XX.2113.0000	SOCIAL WORK SERVICES	\$26,428	\$0	\$27,731	\$0
2XX.2117.0000	ID & RCRTMNT OF MIGRANT	\$178,224	\$138,321	\$187,013	\$137,275



ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2015-16 ADOPTED
2XX.2119.0000	OTHER ATTEN & SOCIAL SVCS	\$160,888	\$176,785	\$168,823	\$175,448
2XX.2120.0000	GUIDANCE SERVICES	\$6,297	\$10,727	\$6,608	\$10,646
2XX.2122.0000	COUNSELING SERVICES	\$4,717	\$4,949	\$4,949	\$4,911
2XX.2124.0000	INFORMATION SERVICES	\$4,987	\$0	\$5,233	\$0
2XX.2126.0000	PLACEMENT SERVICES	\$31,751	\$7,753	\$33,317	\$7,694
2XX.2130.0000	HEALTH SERVICES	\$1,142	\$1,360	\$1,198	\$1,350
2XX.2132.0000	MEDICAL SERVICES	\$29,294	\$244	\$30,738	\$242
2XX.2134.0000	NURSE SERVICES	\$583,017	\$0	\$611,768	\$0
2XX.2139.0000	OTHER HEALTH SERVICES	\$6,884	\$24,271	\$7,224	\$24,087
2XX.2140.0000	PSYCHOLOGICAL SERVICES	\$430,447	\$110,639	\$451,674	\$109,803
2XX.2150.0000	SPEECH & AUDIO SERVICES	\$232,040	\$95,996	\$243,483	\$95,270
2XX.2160.0000	STUDENT TREATMENT SERVICE	\$367,472	\$301,393	\$385,593	\$299,114
2XX.2190.0000	STUDENT SERVICES DIRECTOR	\$690,478	\$531,208	\$724,529	\$527,191
2XX.2210.0000	IMPROVEMENT OF INSTRUCTION	\$254,766	\$214,843	\$267,330	\$213,218
2XX.2219.0000	OTHER IMPR OF INSTRUCTION	\$22,255	\$19,002	\$23,352	\$18,858
2XX.2222.0000	LIBRARY/MEDIA CENTER	\$3,258	\$5,630	\$3,419	\$5,587
2XX.2230.0000	ASSESSMENT & TESTING	\$1,541	\$1,052	\$1,617	\$1,044
2XX.2240.0000	HEALTH SERVICES	\$1,704,309	\$1,757,204	\$1,788,356	\$1,743,916
2XX.2410.0000	OFFICE OF THE PRINCIPAL	\$64,232	\$217,628	\$67,399	\$215,983
2XX.2490.0000	OTHER SUP-SCH ADMINISTRATION	\$133,190	\$22,171	\$139,759	\$22,003
2XX.2528.0000	RISK MANAGEMENT SERVICES	\$65	\$0	\$68	\$0
2XX.2540.0000	FACILITIES MAINTENANCE	\$24,284	\$116,716	\$25,482	\$115,834
2XX.2550.0000	STUDENT TRANSPORTATION	\$670,007	\$2,479,837	\$703,048	\$2,461,084
2XX.2574.0000	PRINTING SERVICES	\$0	\$12,996	\$0	\$12,898
2XX.2610.0000	DIRECTOR/CENTRAL SUPPORT	\$657,315	\$687,106	\$689,730	\$681,910
2XX.2620.0000	PLANNING & DEVEL SVCS	\$39,965	\$25,108	\$41,936	\$24,918
2XX.2660.0000	TECHNOLOGY SERVICES	\$362,243	\$325,201	\$380,107	\$322,742
2XX.3110.0000	SERVICE AREA DIRECTION	\$138,052	\$90	\$144,859	\$89
2XX.3120.0000	FOOD PREP & DISP SERVICES	\$217	\$126,532	\$228	\$125,575
2XX.3130.0000	FOOD PREP & DISP SERVICES	\$30,306	\$798	\$31,801	\$792
2XX.3300.0000	COMMUNITY SERVICES	\$0	\$40,675	\$0	\$40,367
2XX.3390.0000	OTHER COMMUNITY SERVICES	\$176,089	\$189,196	\$184,773	\$187,766
2XX.4150.0000	BLDG ACQUIS, CONST & IMPR	\$2,067,946	\$1,081,912	\$2,169,921	\$1,073,731
2XX.4151.0000	ENERGY IMPROVMENTS	\$136,498	\$0	\$143,227	\$0
2XX.4154.0000	SEISMIC CONST & IMPR	\$0	\$432,257	\$0	\$428,988
2XX.4155.0000	ADA CONST & IMPROV	\$0	\$5,000	\$0	\$4,962
2XX.4180.0000	OTHER CAPITAL PURCHASES	\$0	(\$7,828)	\$0	(\$7,769)
2XX.5200.0000	INTERFUND TRANSFERS	\$13,502	\$1,200,000	\$14,166	\$0
2XX.6100.0000	RESERVED FOR NEXT YEAR	\$4,382,511	\$3,875,451	\$0	\$3,846,144
TOTAL EXPENDITURES		\$25,425,891	\$24,838,639	\$22,081,117	\$23,459,878

2015-16 BUDGET – SPECIAL FUNDS (PART 2 – NUTRITION SERVICES)

Hillsboro School District's Nutrition Services department plays a supportive role in the education environment by supplying nutritionally complete breakfast and lunch meals to students at a reasonable cost.

Nutrition Services' Adopted budget is \$8,922,805 for the 2015-16 school year, an increase of .45 percent from last year's budget. Nutrition services is a federal- and state-funded meal program that provides breakfast, lunch, and various after-school snacks for the students of the District. Nutrition Services provides meals to four high schools, four middle schools, twenty-five elementary schools, two alternative schools, and Head Start programs in five of the schools.

The Nutrition Services department is self-supporting and receives no funds from the District's general operating account. Nutrition Services pays wages and benefits for 125 employees. This includes warehouse, office, and District maintenance staff. Salary and benefits average 40.29 percent of the department's budget.

Food, paper, and chemical supplies average 36.4 percent of Nutrition Services' budget. The department funds provide for repair and/or replacement of kitchen equipment.

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

Beginning with the 2014-15 school year, 14 schools qualified for the Community Eligibility Program (CEP), in which all students are offered breakfast and lunch at no cost. Of the 20 non-CEP schools, the percentage of free-and-reduced-price-eligible students totals 41.56 percent or 6,237 students, with two sites having more than 50 percent of the students eligible.

Average Daily Participation (ADP) equates to 54.48 percent of District student enrollment.

À la carte and snack vending is provided in 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	58.777%	52.006%	42.335%	51.039%
October	61.892%	55.660%	43.290%	53.614%
November	62.169%	53.770%	43.993%	53.311%
December	64.028%	54.580%	44.206%	54.271%
January	62.891%	53.225%	45.502%	53.873%
February	64.207%	54.376%	44.897%	54.493%
March	63.916%	54.854%	44.678%	54.483%

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

MySchoolbucks.com, an internet payment system for school meals, is offered Districtwide, allowing parents to view student account activity and make credit card payments on the website.



2015-16 NUTRITION SERVICES REVENUES

ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED
500.0000.1611	BREAKFAST SALES	\$58	\$96	\$0	\$96
500.0000.1612	LUNCH SALES	\$1,349,890	\$1,375,956	\$1,417,948	\$1,375,956
500.0000.1620	NONREIMB PROGRAM SALES	\$167,059	\$178,817	\$167,059	\$178,817
500.0000.1630	SPECIAL FUNCTIONS	\$155,462	\$164,254	\$155,462	\$164,254
500.0000.1750	VENDING MACHINE	\$50,285	\$13,308	\$50,285	\$13,308
500.0000.1960	PRIOR YEAR RECOVERY	\$18,511	(\$1,306)	\$18,511	\$0
500.0000.1990	MISCELLANEOUS REVENUE	\$12,162	\$13,279	\$12,162	\$13,281
500.0000.3102	SCHOOL SUPPT/LUNCH MATCH	\$84,747	\$83,918	\$84,747	\$83,918
500.0000.4505	SCHOOL NUTRITION	\$5,126,564	\$5,209,787	\$5,126,564	\$5,209,787
500.0000.4910	USDA COMMODITIES	\$416,692	\$20,009	\$416,692	\$493,248
500.0000.5400	BEGINNING FUND BALANCE	\$1,433,277	\$1,390,141	\$1,433,277	\$1,390,140
TOTAL REVENUE		\$8,814,707	\$8,448,259	\$8,882,707	\$8,922,805



2015-16 NUTRITION SERVICES EXPENDITURES BY OBJECT

ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED
500.0000.0112	REG CLASSIFIED SALARIES	\$1,848,617	\$1,903,510	\$1,916,617	\$1,941,580
500.0000.0113	REG ADMIN SALARIES	\$100,594	\$116,222	\$100,594	\$118,546
500.0000.0114	REG SUPERVISORY SALARIES	\$54,550	\$57,764	\$54,550	\$58,919
500.0000.0122	SUBSTITUTES-CLASSIFIED	\$82,653	\$109,374	\$82,653	\$109,374
500.0000.0139	OVERTIME SALARIES	\$761	\$1,483	\$761	\$1,483
500.0000.0140	OTHER TIME	\$36,893	\$32,240	\$36,893	\$32,240
500.0000.0211	PERS EMPLOYER CONTRIBUTN	\$141,356	\$177,394	\$141,356	\$177,394
500.0000.0213	PERS UAL CONTRIBUTION	\$129,215	\$139,285	\$129,215	\$139,285
500.0000.0216	PERS EMPLOYER-TIER III	\$98,963	\$127,059	\$98,963	\$127,059
500.0000.0220	SOCIAL SECURITY ADMIN	\$160,984	\$166,136	\$160,984	\$166,136
500.0000.0231	WORKERS' COMPENSATION	\$49,901	\$52,097	\$49,901	\$52,097
500.0000.0232	UNEMPLOYMENT COMPENSATION	\$2,093	\$2,157	\$2,093	\$2,157
500.0000.0241	DISABILITY INSURANCE	\$6,204	\$6,929	\$6,204	\$6,929
500.0000.0242	MEDICAL INSURANCE	\$585,249	\$567,756	\$585,249	\$567,756
500.0000.0243	LIFE INSURANCE	\$3,575	\$4,075	\$3,575	\$4,075
500.0000.0244	EMPLOYEE ASSISTANCE	\$799	\$784	\$799	\$784
500.0000.0246	DENTAL INSURANCE	\$0	\$82,223	\$80,119	\$82,223
500.0000.0248	VISION INSURANCE	\$80,119	\$15,973	\$13,445	\$15,973
500.0000.0251	ADMIN FLEX BENEFIT	\$13,445	\$25,200	\$25,200	\$25,200
500.0000.0254	COMMUNICATIONS STIPEND	\$0	\$780	\$0	\$780
500.0000.0318	PROF IMPRV/NON INSTRUCT	\$25,200	\$7,394	\$7,188	\$7,394
500.0000.0322	REPAIR & MAINTENANCE	\$7,188	\$64,894	\$46,037	\$64,894
500.0000.0323	LAUNDRY & DRY CLEANING	\$46,037	\$30,480	\$29,294	\$30,480
500.0000.0324	RENTAL EXPENSE	\$29,294	\$0	\$709	\$0
500.0000.0325	ELECTRICITY	\$709	\$16,495	\$0	\$16,495
500.0000.0340	TRAVEL	\$0	\$16,094	\$6,689	\$16,094
500.0000.0351	TELEPHONE	\$6,689	\$159	\$625	\$159
500.0000.0353	POSTAGE	\$625	\$3,923	\$4,468	\$3,923
500.0000.0354	ADVERTISING	\$4,468	\$0	\$0	\$0
500.0000.0355	PRINTING & BINDING	\$5,833	\$4,930	\$5,833	\$4,930
500.0000.0390	OTHER GEN PROF & TECH SRV	\$25,839	\$14,683	\$25,839	\$14,683
500.0000.0392	BANK SERVICE FEES	\$105	\$0	\$105	\$0
500.0000.0410	SUPPLIES & MATERIALS	(\$26,404)	(\$6,644)	(\$26,404)	(\$6,644)
500.0000.0413	FOOD SUPPLIES	\$0	\$27,218	\$0	\$27,218
500.0000.0414	PAPER SUPPLIES	\$54,690	\$27,218	\$54,690	\$47,624
500.0000.0415	USDA COMMODITIES	\$416,692	\$47,624	\$416,692	\$493,248
500.0000.0418	TRANSPORTATION FUEL	\$6,272	\$5,679	\$6,272	\$5,679

ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED
500.0000.0419	TIRES	\$0	\$760	\$0	\$760
500.0000.0450	FOOD	\$3,075,120	\$3,137,024	\$3,075,120	\$3,137,024
500.0000.0460	NON-CONSUMABLE ITEMS	\$21,310	\$3,646	\$21,310	\$3,646
500.0000.0461	<\$5000 EQUIPMENT	\$1,328	\$23,337	\$1,328	\$23,337
500.0000.0470	COMPUTER SOFTWARE	\$345	\$896	\$345	\$896
500.0000.0480	COMPUTER HARDWARE	\$11,405	\$5,276	\$11,405	\$5,276
500.0000.0481	<\$5000 COMPUTER HARDWARE	\$2,985	\$0	\$2,985	\$0
500.0000.0520	BUILDINGS ACQUISITION	\$5,738	\$0	\$5,738	\$0
500.0000.0540	DEPRECIABLE EQUIPMENT	\$0	\$0	\$0	\$0
500.0000.0542	REPLACEMENT EQUIPMENT	\$1,839	\$0	\$1,839	\$0
500.0000.0640	DUES & FEES	\$41,032	\$12,616	\$41,032	\$12,616
500.0000.0690	INDIRECT COSTS/CUSTODIAL	\$264,257	\$230,643	\$264,257	\$230,643
500.0000.0820	RESERVED FOR NEXT YEAR	\$1,390,140	\$1,185,473	\$1,390,140	\$1,153,923
TOTAL EXPENDITURES		\$8,814,707	\$8,448,259	\$8,882,707	\$8,922,805



2015-16 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 District collects tax revenues for past bond issues. The total outstanding debt as of July 1, 2015, is \$163,460,000 in bonded debt, and \$131,410,000 for PERS Pension Obligation Bonds. The debt limit for Hillsboro School District is based on an assessed value of \$1.951 billion. The debt ratio as of June 30, 2014, was 14.19 percent.



2015-16 Budget General Obligation Bonds

		PRINCIPAL OUTSTANDING 7/1/2015	2015-16 PRINCIPAL PAYMENTS	2015-16 INTEREST PAYMENTS
PURPOSE	Refunding 1999 & 2001			
ISSUE DATE	May, 2005			
ISSUE AMOUNT	\$78,055,000	\$33,680,000	\$10,365,000	\$1,768,200
COUPON RATES	3.0 to 5.25%			
FINAL PAYMENT DATE	June 2018			
PURPOSE	Pension Bond Pool			
ISSUE DATE	June, 2005			
ISSUE AMOUNT	\$102,850,000	\$92,125,000	\$3,285,000	\$4,358,992
COUPON RATES	4.052 to 4.759%			
FINAL PAYMENT DATE	June, 2028			
PURPOSE	MS, Elems & Projects			
ISSUE DATE	December 2006 (A/B)			
PAR AMOUNT	\$156,955,000	\$17,565,000	\$8,410,000	\$852,550
COUPON RATES	4.00 to 5.00%			
FINAL PAYMENT DATE	June, 2026			
PURPOSE	GO Bond Refunding, Series 2012			
ISSUE DATE	November, 2012			
PAR AMOUNT	\$98,950,000	\$98,015,000	\$395,000	\$3,941,538
COUPON RATES	1.50 – 5.00%			
FINAL PAYMENT DATE	June, 2026			
PURPOSE	GO Bond Refunding, Series 2014			
ISSUE DATE	November, 2012			
PAR AMOUNT	\$98,950,000	\$14,200,000	\$4,370,000	\$382,300
COUPON RATES	1.50 – 5.00%			
FINAL PAYMENT DATE	June, 2018			
PURPOSE	Pension Obligation Bond			
ISSUE DATE	March, 2015			
ISSUE AMOUNT	\$39,285,000	\$39,285,000	\$420,000	\$1,881,239
COUPON RATES	0.65% to 3.505%			
FINAL PAYMENT DATE	June, 2034			
TOTAL		\$294,870,000	\$27,245,000	\$13,184,819

2015-16 BUDGET REVENUE DEBT SERVICE

ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED
300.0000.1111	CURRENT YEAR PROPERTY TAX	\$27,577,038	\$28,288,656	\$29,274,162	\$30,154,388
300.0000.1112	PRIOR YEAR PROPERTY TAX	\$431,143	\$6,307	\$250,000	\$250,000
300.0000.1114	PAYMENTS IN LIEU OF TAX	\$2,584	\$0	\$0	\$0
300.0000.1190	PENALTIES & INTER ON TAX	\$8,207	\$0	\$10,000	\$10,000
300.0000.1512	INTEREST ON LGIP	\$81,614	\$80,173	\$70,000	\$70,000
300.0000.5110	BOND PROCEEDS	\$96,794	\$0	\$0	\$0
300.0000.5400	BEGINNING FUND BALANCE	\$2,903,738	\$3,123,774	\$2,995,000	\$0
329.0000.1111	CURRENT YEAR PROPERTY TAX	\$250	\$0	\$0	\$0
329.0000.1112	PRIOR YEAR PROPERTY TAX	\$2,229	\$0	\$0	\$0
329.0000.1114	PAYMENTS IN LIEU OF TAX	\$0	\$0	\$0	\$0
329.0000.1190	PENALTIES & INTER ON TAX	\$0	\$0	\$0	\$0
329.0000.1512	INTEREST ON LGIP	\$877	\$0	\$0	\$0
329.0000.5400	BEGINNING FUND BALANCE	\$454,292	\$457,649	\$0	\$0
390.0000.1511	INTEREST ON INVESTMENTS	\$115	\$0	\$0	\$0
390.0000.1970	SERVICES PROVIDE OTHER FUND	\$6,530,300	\$6,883,856	\$7,257,757	\$9,945,231
390.0000.5400	BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0
TOTAL REVENUE		\$38,089,181	\$38,840,415	\$39,856,919	\$40,429,619

2015-16 BUDGET EXPENDITURES DEBT SERVICE

ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED
300.0000.0319	OTHER GEN PROF & TECH SRV	\$85,220	\$0	\$0	\$0
300.0000.0610	REDEMPTION OF PRINCIPAL	\$17,975,000	\$19,595,000	\$24,715,000	\$23,540,000
300.0000.0621	INTEREST	\$9,917,125	\$8,376,388	\$7,884,162	\$6,944,388
300.0000.0820	RESERVED FOR NEXT YEAR	\$3,581,142	\$3,984,610	\$0	\$0
329.0000.0390	OTHER GEN PROF & TECH SRV	\$0	\$0	\$0	\$0
390.0000.0610	REDEMPTION OF PRINCIPAL	\$1,865,000	\$2,300,000	\$2,775,000	\$3,705,000
390.0000.0620	INTEREST	\$4,665,694	\$4,584,417	\$4,482,757	\$6,240,231
TOTAL EXPENDITURES		\$38,089,181	\$38,840,415	\$39,856,919	\$40,429,619

2015-16 BUDGET CAPITAL CONSTRUCTION FUND

The Capital Construction Fund consists of the 2001 and 2006 bond issues. According to data from Portland State University's Center for Population Research, the enrollment in Hillsboro School District will increase by more than 2,400 students during the next 12 years. In November 2006, the voters approved a capital construction bond that would fund projects to:

- Accommodate rapid growth in enrollment by the construction of four new elementary schools and one new middle school. Three elementary schools (Free Orchards, Lincoln Street, and Quatama) opened in August 2008. The fourth elementary school (Rosedale) and the new middle school (South Meadows) opened in August 2009.
- Add classroom space in existing schools. Remodels and expansion of Brown, Evergreen, and Poynter Middle Schools are complete.
- Renovate and upgrade safety, security, seismic, and utility systems. A list of current projects is available by request.
- Expand the technology infrastructure for classroom instruction and school management. Current projects include VoIP phone systems and smart board technology.
- Purchase parcels of land for elementary school construction. Properties were purchased for Quatama and Rosedale. A 40-acre parcel was purchased in 2012-13, and another 10-acre parcel was purchased in 2014-15 for the South Hillsboro Urban Growth Boundary Expansion area.

The bond included 52 individual projects ranging in cost from \$200,000 to \$36,000,000. After the completion of all the projects listed in the 2006 bond issue, the remaining interest was used for numerous construction projects around the District including, but not limited to, ADA upgrades, security improvements, and maintenance work Districtwide.



2015-16 RESOURCES – CONSTRUCTION FUND BY OBJECT

ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED
4XX.0000.151X	INTEREST ON INVESTMENTS	\$18,157	\$13,427	\$7,500	\$2,000
4XX.0000.19XX	MISC INCOME	\$0	\$194,407	\$0	\$0
4XX.0000.51XX	LONG TERM FINANCING	\$0	\$1,500,000	\$0	\$0
4XX.0000.5340	LAND SALE REVENUE	\$13,917	\$0	\$0	\$0
4XX.0000.5400	BEGINNING FUND BALANCE	\$13,463,582	\$8,413,441	\$4,900,000	\$2,800,000
TOTAL RESOURCES		\$13,495,656	\$10,121,275	\$4,907,500	\$2,802,000

2015-16 CONSTRUCTION FUND EXPENDITURES BY OBJECT

ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED
4XX.0000.0111	REG LICENSED SALARIES	\$0	\$53,292	\$0	\$0
4XX.0000.0112	REG CLASSIFIED SALARIES	\$44,572	\$43,053	\$0	\$50,000
4XX.0000.0113	REG ADMIN SALARIES	\$164,390	\$167,730	\$0	\$175,000
4XX.0000.0121	SUBSTITUTES-LICENSED	\$0	\$8,544	\$0	\$0
4XX.0000.0122	SUBSTITUTES-CLASSIFIED	\$1,525	\$7,555	\$0	\$0
4XX.0000.0131	EXTENDED CONTRACT	\$0	\$1,288	\$0	\$0
4XX.0000.0200	EMPLOYEE BENEFITS	\$104,304	\$0	\$0	\$0
4XX.0000.0211	PERS EMPLOYER CONTRIBUTION	\$15,014	\$44,236	\$0	\$45,000
4XX.0000.0213	PERS UAL CONTRIBUTION	\$6	\$19,220	\$0	\$20,000
4XX.0000.0216	PERS EMPLOYER-TIER III	\$15,264	\$354	\$0	\$0
4XX.0000.0220	SOCIAL SECURITY ADMIN	\$924	\$20,905	\$0	\$23,000
4XX.0000.0231	WORKERS' COMPENSATION	\$204	\$1,120	\$0	\$1,200
4XX.0000.0232	UNEMPLOYMENT COMPENSATION	\$693	\$272	\$0	\$300
4XX.0000.0241	DISABILITY INSURANCE	\$85,970	\$906	\$0	\$1,000
4XX.0000.0242	MEDICAL INSURANCE	\$252	\$11,039	\$0	\$20,000
4XX.0000.0243	LIFE INSURANCE	\$23	\$319	\$0	\$400
4XX.0000.0244	EMPLOYEE ASSISTANCE	\$0	\$29	\$0	\$0
4XX.0000.0245	TRAVEL ALLOWANCE	\$2,700	\$2,700	\$0	\$2,700
4XX.0000.0246	DENTAL INSURANCE	\$485	\$664	\$0	\$700
4XX.0000.0248	VISION INSURANCE	\$95	\$83	\$0	\$100
4XX.0000.0251	ADMIN FLEX BENEFIT	\$18,900	\$18,900	\$0	\$20,000
4XX.0000.0254	COMMUNICATIONS STIPEND	\$0	\$810	\$0	\$1,000
4XX.0000.0322	REPAIR & MAINTENANCE	\$875	\$194,556	\$0	\$300,000
4XX.0000.0324	RENTAL EXPENSE	\$3,319	\$2,160	\$0	\$20,000

ACCOUNT	DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 ADOPTED
4XX.0000.0340	TRAVEL	\$0	\$8,474	\$0	\$10,000
4XX.0000.0351	TELEPHONE	\$480	\$35	\$0	\$40
4XX.0000.0354	ADVERTISING	\$699	\$3,489	\$0	\$3,500
4XX.0000.0355	PRINTING & BINDING	\$639	\$853	\$0	\$90
4XX.0000.0383	ARCHITECT/ENGINEER SERVCS	\$28,708	\$8,880	\$0	\$10,000
4XX.0000.0390	OTHER GEN PROF & TECH SRV	\$96,953	\$43,755	\$0	\$50,000
4XX.0000.0410	SUPPLIES & MATERIALS	\$22,481	\$5,196	\$0	\$50,000
4XX.0000.0420	TEXTBOOKS	\$0	\$11,328	\$0	\$0
4XX.0000.0460	NON-CONSUMABLE ITEMS	\$0	\$1,161	\$0	\$1,000
4XX.0000.0461	<\$5000 EQUIPMENT	\$0	\$21,500	\$0	\$21,500
4XX.0000.0470	COMPUTER SOFTWARE	\$0	\$8,309	\$0	\$50,000
4XX.0000.0480	COMPUTER HARDWARE	\$0	\$371,917	\$0	\$300,000
4XX.0000.0481	<\$5000 COMPUTER HARDWARE	\$0	\$294,858	\$0	\$200,000
4XX.0000.0510	LAND ACQUISITION	\$0	\$2,250,582	\$2,875,000	\$0
4XX.0000.0520	BUILDINGS ACQUISITION	\$482,895	\$0	\$0	\$420,470
4XX.0000.0530	IMPROV OTHER THAN BLDGS	\$485,518	\$0	\$500,000	\$500,000
4XX.0000.0540	CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
4XX.0000.0550	CAPITAL TECHNOLOGY	\$0	\$393,346	\$0	\$0
4XX.0000.0610	REDEMPTION OF PRINCIPAL	\$0	\$57,268	\$0	\$0
4XX.0000.0621	INTEREST	\$0	\$11,143	\$0	\$0
4XX.0000.0640	DUES & FEES	\$0	\$0	\$0	\$0
4XX.0000.0651	LIABILITY INSURANCE	\$0	\$0	\$0	\$0
4XX.0000.0670	TAXES & LICENSES	\$4,327	\$0	\$0	\$5,000
4XX.0000.0790	TRANSFERS	\$3,500,000	\$0	\$0	\$0
4XX.0000.0810	PLANNED RESERVE	\$8,413,441	\$6,029,446	\$1,532,500	\$500,000
TOTAL EXPENDITURES		\$13,495,656	\$10,121,275	\$4,907,500	\$2,802,000



2015-16 BUDGET INTERNAL SERVICE FUND

The Public Employee Retirement System (PERS) Reserve Fund was established during the 2005-06 school year to offset anticipated increases in the employer contribution rate beginning in July 2007. Contributions of \$750,000 were made in 2005-06 and 2006-07, and a contribution of \$3,000,000 was made in 2010-11, creating a fund balance of \$4,500,000. The District was able to meet the PERS employer contribution rate increases in 2007 without having to tap these resources.

As a result of the global financial crisis beginning in the fall of 2008, the 2008 System Valuation report for the PERS system showed a loss of 27 percent of fund value. In order to make up for this loss, PERS employer contribution rates increased beginning in July 2011 by 2.4 percent for the biennium. The 2015-16 Adopted Budget increases the PERS Reserve Fund by a \$500,000 transfer from the General Fund to \$2.0 million. The PERS Reserve was reclassified to Fund 100 in 2012-13 per Generally Accepted Accounting Principles (GAAP), and as prescribed by the District's independent auditor.

2015-16 INTERNAL SERVICE FUND RESOURCES AND EXPENDITURES

ACCOUNT	DESCRIPTION	2012-13 ACTUALS	2013-14 ACTUALS	2014-15 BUDGET	2015-16 ADOPTED
RESOURCES					
XXX.0000.1990	MISCELLANEOUS REVENUE	\$0	\$0	\$0	\$0
XXX.0000.5200	INTERFUND TRANSFER	\$0	\$0	\$0	\$500,000
XXX.0000.5400	BEGINNING FUND BALANCE	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
TOTAL RESOURCES		\$3,000,000	\$1,500,000	\$1,500,000	\$2,000,000
EXPENDITURES					
XXX.0000.0790	TRANSFER TO GENERAL FUND	\$1,500,000	\$0	\$0	\$0
XXX.0000.0820	PERS RESERVE	\$1,500,000	\$1,500,000	\$1,500,000	\$2,000,000
TOTAL EXPENDITURES		\$3,000,000	\$1,500,000	\$1,500,000	\$2,000,000

BUDGET SUMMARY

100	GENERAL FUND	\$207,380,995
<u>SPECIAL REVENUE FUNDS</u>		
144	OEA CHOICE TRUST	\$25,000
146	ENHANCEMENT IDEA	\$12,731
161	CHESS FOR SUCCESS	\$7,680
164	ASPIRE	\$5,000
168	EXTENDED ASSESSMENT	\$9,000
169	MEDICAID ADMINISTRATION CLAIMING	\$625,000
170	CONSTRUCTION EXCISE TAX	\$2,951,619
173	MENTOR GRANT	\$450,000
192	STUDENT BODY FUNDS	\$5,000,000
196	SYSTEMS PERFORMANCE REVIEW	\$9,097
198	OREGON DEPARTMENT OF HUMAN SERVICES	\$109,019
199	REGIONAL AUTISM SERVICES	\$430,000
202	HILLSBORO SCHOOLS FOUNDATION	\$80,000
203	TITLE I SUMMER MIGRANT	\$265,000
208	TITLE IA/IMPROVING AMERICA'S SCHOOLS ACT (IASA)	\$4,062,859
212	TITLE IC (MIGRANT)	\$520,000
213	TITLE IC PRESCHOOL-MIGRANT	\$35,000
214	TARGETED OTHER TITLE IA SCHOOLS	\$40,000
215	FOCUS GRANTS	\$75,000
216	OR READS PRIORITY FOCUS	\$40,000
218	TITLE III	\$390,000
221	TITLE IIA IMPROVE TEACHER QUALITY	\$512,700
222	TITLE I/PERKINS VOCATIONAL TECHNOLOGY	\$170,011
226	MY FUTURE MY CHOICE	\$30,000
231	IDEA (PL 101-476)	\$2,896,890
242	MCKINNEY VENTO	\$60,000
245	CCD/TEEN MOM GRANT	\$76,000
246	WORK SYSTEMS SUMMER PROGRAM	\$470,000
250	HSD MINORITY EDUCATOR RETENTION GRANT	\$25,000
255	SEISMIC GRANT	\$40,000
256	MAAC GRANT	\$100,000
275	DONATIONS FUND	\$3,006,886



283	SYNOPSYS	\$15,000
284	WASHINGTON COUNTY-FAMILY RESOURCE CENTER	\$75,386
286	INTEL FOUNDATION GRANTS	\$40,000
299	TRANSPORTATION EQUIPMENT FUND	\$800,000
500	NUTRITION SERVICES FUND	\$8,922,805
	Total Special Revenue Funds	\$32,382,683

DEBT SERVICE FUNDS

300	HSD 1 DEBT SERVICE FUNDS	\$40,429,619
	Total Debt Service Funds	\$40,429,619

CAPITAL PROJECTS FUNDS

4XX	CONSTRUCTION FUND-2006	\$2,802,000
	Total Capital Projects Funds	\$2,802,000

INTERNAL SERVICE FUNDS

*	PERS RESERVE FUND	\$2,000,000
	Total Internal Service Funds	\$2,000,000

* Reclassified per 2010-11 GAAP

TOTAL BUDGET ALL FUNDS	\$284,995,297
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2014-15

- Hillsboro School District Hosts First Annual Proud to be HSD Festival (5/27/15)
- North Plains Elementary School Celebrates 100 Years (5/20/15)
- Glencoe's Ashwin Datta Wins First Place at Intel International Science Fair (5/15/15)
- Budget Committee Approves 2015-16 Proposed Budget (5/8/15)
- Transfer Window Open in Hillsboro School District (5/1/15)
- Glencoe's Team Shockwave Nearly Qualifies for 'World Cup' of Robotics (4/30/15)
- House Passes HB5017 not enough for Hillsboro (4/1/15)
- Hillsboro to Receive College and Career Support Through Nike School Innovation Fund (3/25/15)
- The Time for Legislative Advocacy is Now (3/13/15)
- Open Enrollment Inter District Transfer Slots Announced (3/1/15)
- Hillsboro School District to Host Smarter Balanced Assessments Informational Forum (2/20/15)
- Hillsboro School District Posts Impressive Graduation and Dropout Rates (1/29/15)
- West Union Elementary School to Partner with School in Uganda (1/28/15)

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, 2015 to June 30, 2016, will be held at the district's Administration Center, 3083 NE 49th Place, Hillsboro, Oregon. The meeting will take place on the **7th day of May 2015, at 7:30 p.m.** The purpose of the meeting is to

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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 6, 2015, at 3083 NE 49th Place, Hillsboro, Oregon, between the hours of 8:00 a.m. and 5:00 p.m.

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

OREGONIAN MEDIA GROUP

1515 SW 5th, Suite 1000, Portland, OR 97201-5615

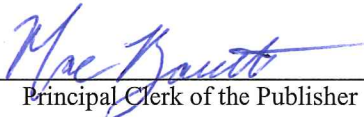
Affidavit of Publication

I, **Mac Barrett**, being first duly sworn depose and say that I am the Principal Clerk of The Publisher of **The Hillsboro Argus**, a newspaper of general circulation, published at **Hillsboro, in Washington County, Oregon**; that I know from my personal knowledge that the advertisement, a printed copy of which is hereto annexed, was published in the **entire** issue of the said newspaper in the following issues:

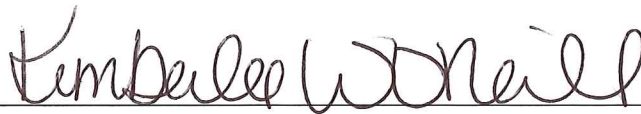
May 1, 2015

HILLSBORO SCHOOL DISTRICT 1J

#0003695218

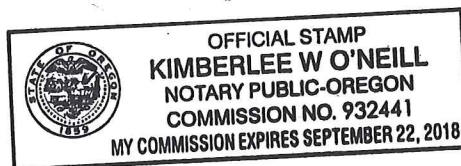

Principal Clerk of the Publisher

Subscribed and sworn to before me this date: **22nd day of June, 2015**



Notary Public for Oregon

My Commission expires **September 22, 2018**



Legal Notice

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, 2015, to June 30, 2016, will be held at the district's Administration Center, 3083 NE 49th Place, Hillsboro, Oregon. The meeting will take place on the 7th day of May 2015, at 7:30 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 6, 2015, 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.hsd12.or.us

May 1, 2015

HILLSBORO SCHOOL DISTRICT 1J BUDGET COMMITTEE—MINUTES

May 7, 2015

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

Budget Committee Present:

Kim Strelchun, Chair
Monte Akers (on speaker phone)
Chris Barry
Nina Carlson
Cathy Clark Thomas
Angie Ellis
Betsy Julian
Glenn Miller
Jaime Rodriguez
Erik Seligman
Janeen Sollman

Staff Present:

Mike Scott, Superintendent
Steve Larson, Assistant Superintendent, School Performance
Debbie Ashley, Assistant Superintendent, Human Resources
Adam Stewart, Chief Financial Officer
Matt Smith, Executive Director, Secondary Education
Beth Graser, Director, Communications
Michelle Morrison, Director, Business Services
Kona Williams, Director, Human Resources
Val Bokma, Assistant to the Board
Devin Hunter, Technology Support

Others Present:

Kirsten Allen	Morgan Quimby	Sue Suesserman
Lisa Allen	Bart Rask	Ginny Watson
Sharri Anderson	Ashley Schneider	Maureen Barnhart, HEA
Glenn Bushong	Ray Severns	Luke Hammill, The Oregonian
Sean Jackson	Steve Suesserman	Kathy Fuller, Hillsboro Tribune

Board Chair Strelchun called the meeting of the Budget Committee to order at 7:35 p.m. and led the Pledge of Allegiance. Wayne Clift, Adriana Cañas, and Rebecca Lantz were unable to attend the meeting. Monte Akers participated via speaker phone, joining the meeting at 7:43 p.m.

Ms. Strelchun called for a motion to approve the agenda. Janeen Sollman MOVED, SECONDED by Glenn Miller, to approve the agenda as printed. The MOTION CARRIED (10:0).

Chief Financial Officer Adam Stewart described the District's budget development process, including the following key points:

- The District's Budget Committee has opportunities to receive information and provide input prior to the Budget Committee meeting
- During the Budget Committee meeting, the Budget Committee has the opportunity to approve the District's full budget, setting an aggregate level of expenditures for the upcoming school year, setting the permanent tax rate to support the general fund, and setting the debt service levy amount to support the debt service fund
- After the Budget Committee approves the budget, the Board conducts a budget hearing (scheduled for June 9)
- Following the budget hearing, the Board adopts the budget, setting the aggregate level of expenditure for the upcoming year, making appropriations by fund and function, and imposing and categorizing ad valorem taxes
- The county assessor levies the taxes on all eligible properties

Superintendent Mike Scott said that one of the primary goals of the Budget Committee meeting was to provide an opportunity to answer questions and receive input.

Chief Financial Officer Stewart provided information regarding:

- The District's budget level since 2009-10
- Assumptions (revenue and expenditures) used in developing the 2015-16 proposed budget
- Options that were considered as the proposed budget was developed
- The ending fund balance anticipated for each year of the upcoming biennium
- The projected shortfall at the end of the 2016-17 school year, calculated at -\$1,787,813, is equivalent to less than one percent of the District's annual budget
- Another revenue forecast is anticipated within a week, and it is expected to include increased revenue
- Chief Financial Officer Stewart feels comfortable with the proposed level of investment

Superintendent Scott discussed the District's five-step reinvestment plan, which identifies reinvestment priorities over the next five biennia to predict student success, increase graduation rates, decrease drop-out rates, and increase college- and career-readiness metrics. Because the District is not receiving the level of funding that was hoped for as the plan was being developed, the challenge is to carefully prioritize reinvestments.

Reinvestments recommended for 2015-16 include the following:

- Graduation Coaches (2.0 FTE – classified staff): \$80,000
 - o Add 0.5 classified FTE per feeder for middle / high school
- Instructional Coaches (4.0 FTE – licensed staff; school-wide AVID support): \$340,000
 - o Add 1.0 licensed FTE per high school
- Talented and Gifted / Advanced Options: \$200,000
 - o Add \$200,000 for TAG programming, staffing, and professional development
- Athletics / Activities: \$100,000
 - o Add \$100,000 for athletics / activities to offset costs currently incurred at schools

Potential investment areas recommended for consideration if additional funding is received:

- Physical education (PE) / music at the elementary level: \$374,000
 - o Provide longer PE / music periods and more time for teacher preparation / collaboration
 - o (Clarification regarding legislative changes to PE requirements has not yet been received)
- Classified hours: \$110,000
 - o Increase hours / days for classified staff
- Targeted class-size reductions: \$160,000
 - o Lower a grade-level student / teacher ratio by 1
- Decrease reliance on Gain Share: \$700,000
 - o Recent legislation might reduce the level of Gain Share funding received by the District
- Additional high school athletics / activities funding

Additional areas of discussion included:

- Reserves the District has set aside for PERS, and variables that affect PERS costs

- Suggestion that funds be reserved for future expenses, including anticipated PERS costs, rather than invested in current students
- The District's obligation to taxpayers and students to provide for current students' educational needs, rather than holding funds in reserve for a future potential shortfall
- Number / demographics of participants who provided feedback on the five-step reinvestment plan
- Value of the reinvestment plan for showing legislators what is needed in order to achieve the 40-40-20 goal and ensure student success
- Value of recommended reinvestments
 - o Data
 - o History of funding for these areas
- Suggestions of additional areas for reinvestment
 - o Technology
- Inadequacy of available funds
- Funding provided by community partners
- Questions about corporate sponsorships
- Request that a contingency plan be developed, identifying priorities for additional state funding that might be received

Ms. Strelchun explained that, per policy DBEA, the Budget Committee annually needs to elect a chair. She called for nominations. Ms. Sollman nominated Ms. Strelchun for chair. Mr. Miller seconded the nomination. Hearing no further nominations, Ms. Strelchun closed the nominations and called for the vote. The vote was 11:0 in favor of Ms. Strelchun. Ms. Strelchun continued chairing the meeting.

Budget Committee Chair Strelchun asked the Budget Committee to consider moving "Public Input" forward on the agenda, prior to "Committee Discussion." She then asked Superintendent Scott to read the budget message.

Superintendent Scott read the following budget message into the record.

In accordance with ORS 294.391, I am submitting to you the Hillsboro School District 1J proposed 2015-16 budget.

In the 2014-15 budget message, I remarked that it was the first time since I became Superintendent that our District was able to restore funds to the system, rather than reduce them. The interesting thing about our position last year is that 2014-15 was the second year of the 2013-2015 biennium. As a result, we were able to simply focus on 2014-15, knowing that a new state budget allocation for K-12 would be coming for the 2015-2017 biennium.

Last fall, Hillsboro joined the Oregon School Boards Association (OSBA), the Confederation of Oregon School Administrators (COSA), and school districts across the state in advocating for a K-12 allocation of at least \$7.5 billion for 2015-2017. At \$7.5 billion, districts would be able to implement full-day kindergarten and otherwise remain "flat" for the biennium. We also echoed the call for a higher K-12 allocation—of \$7.875 billion—to initiate true reinvestment in education in Oregon.

To generate a functional long-term vision for what meaningful reinvestment in our system would look like, we created a comprehensive five-step reinvestment plan for

Hillsboro School District. We knew that such a plan would need to be far more thoughtful than simply adding back to the same areas that were reduced over the last several years. Rather, this reinvestment plan had to reflect the types of staffing, support, and curricular and extra-curricular offerings that would allow us to ensure predictable student outcomes and a significant narrowing of our achievement gap—to get us to the state's 40-40-20 goal of all students graduating, 40 percent continuing on to a four-year college, 40 percent entering a trade school or 2-year college program, and 20 percent joining the workforce directly.

Although we understand that our reinvestment plan is aggressive, it provides a useful framework for discussing where to add additional resources as they become available, even if we are not able to complete everything outlined in each individual step.

Unfortunately, the amount currently allocated to K-12 education for 2015-2017 is only \$7.255 billion—\$265 million short of what is needed to keep school districts across the state flat. Initially, we thought this allocation would leave Hillsboro School District \$4.5 million short in 2015-16, and \$6 million short in 2016-17. However, the Legislature modified their State School Fund (SSF) disbursement strategy and some assumptions for 2015-2017, and districts have received several revised estimates for the 2013-14, 2014-15, and 2015-16 SSF allocations this spring, all of which have changed the outlook for Hillsboro dramatically. (*See information on page 2 about provisions in House Bill (HB) 5017 that could alter the funding amount for K-12 in 2015-2017.)*

A typical distribution of funds to school districts is 49 percent in year one of the biennium, and 51 percent in year two, which takes into account the increased cost of doing business during the second year. HB 5017, the K-12 funding bill for 2015-2017 that was signed into law in early April, called for a 50 percent/50 percent distribution, and also increased assumptions for both the total amount of property taxes assessed in the state, and the collection rate for those property taxes. As a result of these changes and the revised SSF allocations, Hillsboro School District is anticipating a surplus of approximately \$5.8 million in 2015-16, and a shortfall of just over \$500,000 in 2016-17, if we continue this year's investments for the next two years, and use the entire 2015-16 surplus to mitigate the shortfall in 2016-17.

We certainly could do that, but there are a few key factors to consider:

- Our desire to make strategic investments to positively impact student achievement;*
- A provision in HB 5017, whereby 40 percent of any increase to the state revenue forecast between March 2015 and June 2015 will be allocated to the SSF (a forecast will be released in mid May); and*
- The fact that revised SSF estimates for the 2013-14 and 2014-15 school years have generated over \$3.9 million for Hillsboro School District this spring. It is possible that next spring's revised estimates to the 2014-15 and 2015-16 school years will generate additional revenue that can offset any potential shortfalls in 2016-17.*

Another variable at this point in time is what will happen with Gain Share. Currently, Hillsboro School District is assuming an annual gift of \$1.2 million in Gain Share

funds from the City of Hillsboro and Washington County. However, two pieces of Gain Share legislation are currently being debated in Salem. Depending on the outcome of that legislation, the District may be in a position of receiving less Gain Share funding than we anticipate over the coming biennium.

Considering all of these key factors, Hillsboro School District proposes using \$720,000 of the 2015-16 surplus to make targeted investments that will continue in 2016-17, and carrying over the remaining \$5.1 million to 2016-17. Doing so will result in a shortfall of nearly \$1.9 million in 2016-17, if nothing changes between now and next spring.

That being said, we feel confident in our budget proposal at this time, which includes the following additions:

- One instructional coach (licensed) at each high school to improve instruction and assist with school-wide AVID (Advancement via Individual Determination) support
Total cost: \$340,000.*
- One half-time graduation coach (classified) in each feeder to support middle schools and high schools in preparing students to graduate on time
Total cost: \$80,000.*
- Additional funding for talented and gifted/advanced options for students
Total cost: \$200,000.*
- Additional funding for high school athletics and activities to offset costs currently incurred at the school level
Total cost: \$100,000.*

Our proposed budget also includes providing full-day kindergarten at all 25 of our elementary schools, holding a full school year, meeting contractual obligations, and continuing all other budget elements from the 2014-15 school year, with the exception of the one-time technology infrastructure investment of \$500,000.

Of course, our preference would be to see many more additions to our budget, including investments that would lower class sizes. Unfortunately, it currently requires nearly \$2 million to lower class size by one student across the District. Making a meaningful impact in this area will necessitate a significant reinvestment at the state level.

I would like to take this opportunity to thank our staff, Board of Directors, Budget Committee, and community for their patience throughout this budgeting process. Information is changing on what seems to be a daily basis, but much of that change is positive and is due to people stepping up and making their voices heard in Salem. My sincerest thanks to everyone who took the time to attend a town hall meeting or coffee chat with their local legislators, or who wrote or called their elected officials in Salem. Your efforts are creating urgency around K-12 funding, and we could not have done it without you.

We look forward to another productive year in Hillsboro School District, and pledge to continue our efforts toward ensuring that students' educational experiences are engaging and lead to their future success.

*Respectfully submitted,
Mike Scott
Superintendent*

Chief Financial Officer Stewart provided information and answered questions regarding the Proposed Budget document. He explained that a five percent ending fund balance is a target, not a requirement. Although some districts have defined their ending funding balance requirements in their policies, Hillsboro School District's Board chose not to do so because they did not want it to be perceived as a maximum amount. In recent years, many districts whose policies specify an ending fund balance have needed to revise or suspend their policies.

Budget Committee Chair Strelchun invited public comments. Three requests to address the Budget Committee were received.

Sharri Anderson introduced herself as the parent of two music students, the daughter of two music educators, and a musician. She spoke about the importance of music and the arts in improving creativity, problem-solving, and growth and learning across disciplines. She also shared that she believes every student should learn at their highest level, and said she feels that budget restrictions have sometimes deprived her children of this opportunity at school.

Ray Severns introduced himself as a band director at Glencoe High School and the parent of a District student. He shared statistical information regarding the academic success of band students, and said that making performance music elective opportunities available for more students will help meet the District's academic goals for students. He emphasized the importance of making these opportunities available as early as possible, saying that if students do not become involved in performance music by the sixth grade, there is a less than ten percent chance that they will continue in these programs. He also said that sixth grade band is taught outside of the curricular day, and requested that it be included in the curricular day and treated as a curricular course.

Sean Jackson introduced himself as softball coach at Liberty High School, and talked about the hard work, commitment, and success of student athletes in sports and academics. He discussed the need for funding to provide opportunities and ensure the safety of student athletes.

Following the public input, Budget Committee discussion continued. Key points of the discussion included:

- Interest in the information shared by Mr. Severns regarding how sixth grade participation in performance music impacts high school participation, and the importance of ensuring that opportunities for participation in these programs are equitable
- Suggestion that funds be reserved, rather than reinvested, because of future budget uncertainties
- Suggestion that the ending fund balance be reduced, and reinvestments be increased
- Method of identifying reinvestment areas and amounts
- Importance of ensuring that reinvestments are equitable and impactful

Ms. Sollman MOVED, SECONDED by Mr. Barry, that the Hillsboro School District 1J budget for 2015-16 in the aggregate amount of \$284,495,297 (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 \$59,944,998. Ms. Sollman further MOVED that tax levies totaling \$31,662,107 be approved for the debt service fund for the purpose of the retirement of bonded debt owed by the District. The MOTION CARRIED (10-1), with Mr. Seligman voting in opposition.

It was agreed that the reinvestment in athletics / activities would be increased from the recommended amount of \$100,000 to \$200,000, with no reductions to any of the other recommended reinvestments.

It was further agreed that if additional revenue is included in the May 14 state budget forecast, the Budget Committee will provide input for prioritizing additional investments. A discussion of funding priorities will be added to the June 9 Board work session.

Chief Financial Officer Stewart clarified that the Board can legally make revisions within the approved budget by up to ten percent within any given fund. Assuming that the District does not receive additional revenue in excess of this amount, the Board has the authority to make these adjustments.

The Budget Committee meeting was adjourned at 10:19 p.m.



Approved June 9, 2015

OREGONIAN MEDIA GROUP

1515 SW 5th Ave, Suite 1000 Portland, OR 97201-5615

Affidavit of Publication

I, Gerald Brickel, being first duly sworn depose and say that I am the Principal Clerk Of The Publisher of Hillsboro Argus, a newspaper of general circulation, published at Hillsboro, in Washington County, Oregon; that I know from my personal knowledge that the advertisement, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper in the following issues:

6/3/2015

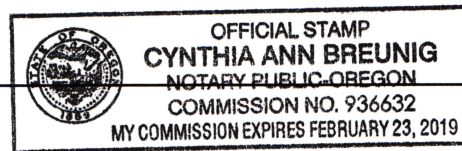
Gerald Brickel

Principal Clerk of the Publisher

Subscribed and sworn to before me this date: 4th day of June, 2015.

Cynthia Ann Breunig

Notary Public for Oregon



My commission expires 23rd day of February, 2019.

Ad Order Number: 0003705668

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Hillsboro School District 1J will be held on June 9, 2015, at 7:30 pm at the Administration Center, 3083 NE 49th Pl, Hillsboro, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2015 as approved by the Hillsboro School District 1J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 3083 NE 49th Pl, Hillsboro, Oregon between the hours of 8:00 a.m. and 4:30 p.m., or online at www.hsd.k12.or.us/AboutHSD/Pu

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	Last Year 2013-14	This Year 2014-15	Next Year 2015-16
Beginning Fund Balance	\$27,835,196	\$33,124,712	\$26,417,719
Current Year Property Taxes, other than Local Option Taxes	83,643,517	85,921,612	90,099,386
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	18,877,396	17,430,945	21,713,443
Revenue from Intermediate Sources	2,975,038	5,129,768	4,889,264
Revenue from State Sources	116,111,757	115,607,546	125,630,759
Revenue from Federal Sources	14,307,593	14,502,547	14,276,933
Interfund Transfers	1,200,000	0	0
All Other Budget Resources	3,071,787	69,390	1,467,794
Total Resources	\$268,022,284	\$271,786,520	\$284,495,298
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$103,958,025	\$112,416,973	\$119,469,381
Other Associated Payroll Costs	55,851,329	60,431,975	57,398,594
Purchased Services	16,740,294	18,945,588	18,851,915
Supplies & Materials	14,999,850	16,595,607	17,856,071
Capital Outlay	6,169,135	6,411,813	4,528,822
Other Objects (except debt service & interfund transfers)	2,614,464	2,680,349	2,686,737
Debt Service*	35,457,315	40,386,769	41,257,838
Interfund Transfers*	1,200,000	14,160	0
Operating Contingency	0	2,500,000	2,500,000
Unappropriated Ending Fund Balance & Reserves	31,031,872	11,403,286	19,945,940
Total Requirements	\$268,022,284	\$271,786,520	\$284,495,298
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$110,908,035	\$120,035,946	\$122,825,907
FTE	1,115.00	1,154.21	1,194.17
2000 Support Services	75,933,410	83,158,058	85,613,554
FTE	601	602.32	619.82
3000 Enterprise & Community Service	7,957,191	8,262,646	8,530,151
FTE	4.1	4.1	4.1
4000 Facility Acquisition & Construction	5,603,170	5,658,148	3,801,913
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	35,388,605	40,724,269	41,277,833
5200 Interfund Transfers*	1,200,000	14,166	0
6000 Contingency		2,500,000	2,500,000
7000 Unappropriated Ending Fund Balance	31,031,873	11,403,287	19,945,940
Total Requirements	\$268,022,284	\$271,786,520	\$284,495,298
Total FTE	1720.1	1760.63	1818.09
* 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	\$29,021,357	\$30,737,870	\$31,662,107
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding	Estimated Debt Authorized, But	
	on July 1	Not Incurred on July 1	
General Obligation Bonds	\$163,460,000	\$0	
Other Bonds	\$131,410,000	\$0	
Other Borrowings	\$2,093,382	\$0	
Total	\$296,963,382	\$0	

CS-335666V01

C7-375566V01

HILLSBORO SCHOOL DISTRICT 1J
June 9, 2015
ADOPT RESOLUTIONS TO
ADOPT 2015-16 BUDGET,
APPROPRIATE 2015-16 BUDGET, AND
IMPOSE 2015-16 TAXES AND CATEGORIZE THE LEVY

SITUATION

The 2015-16 Proposed Budget was presented and approved at the May 7, 2015, Budget Committee meeting. The legal notices have been published, and the Budget Hearing is to be held on June 9, 2015.

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 the Board of Directors adopt the Resolutions to Adopt the 2015-16 Budget, Appropriate the 2015-16 Budget, and Impose 2015-16 Taxes and Categorize the Levy as shown.

**RESOLUTION TO ADOPT 2015-16 BUDGET,
APPROPRIATE 2015-16 BUDGET, AND
IMPOSE 2015-16 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 2015-16 in the total of \$286,795,298 now on file at the District Administration Center, Hillsboro, Oregon.

RESOLUTION TO MAKE BUDGET APPROPRIATIONS FOR 2015-16

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2015, for the purposes shown below, are hereby appropriated:

General Fund

1000	Instruction	113,399,697
2000	Support Services	78,380,492
3000	Enterprise Services	406,680
5110	Debt Service	848,214
5200	Transfers	500,000
6000	Contingency	<u>2,500,000</u>
Total Fund appropriation		196,035,083

Capital Projects Fund

4000	Facilities/Construct	2,302,000
5000	Transfers	0
6000	Contingency	<u>0</u>
		2,302,000

Special Revenue Fund

1000	Instruction	10,526,171
2000	Support Services	7,233,062
3000	Enterprise Services	8,123,471
4000	Facilities/Construct	1,499,912
5200	Transfers	<u>0</u>
Total Fund appropriation		27,382,616

Debt Service Fund

5000	Debt Service	<u>40,429,619</u>
Total Fund appropriation		40,429,619

Total Appropriations	264,549,358
Total Unappropriated	20,645,980
Total Adopted Budget	286,795,298

**RESOLUTION TO IMPOSE AND CATEGORIZE
AD VALOREM TAXES FOR 2015-16**

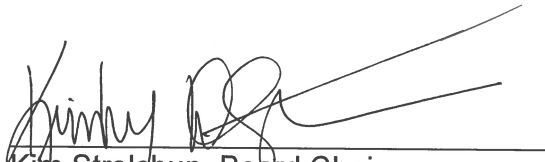
IMPOSING THE TAX

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 \$31,662,107 for bonds; that these taxes are hereby imposed and categorized for tax year 2015-16 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	\$31,662,107

The above resolution statements were approved and declared adopted on this 9th day of June 2015.



Kim Strelchun, Board Chair