PROPOSED BUDGET

For the Fiscal Year

2024-2025

Hillsboro School District 1J

Administration Center
3083 NE 49th Place
Hillsboro, OR 97124
www.hsd.k12.or.us

HILLSBORO
SCHOOL DISTRICT

HILLSBORO SCHOOL DISTRICT

Know, value, and empower every student to achieve their dreams

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

PROPOSED BUDGET

2024-25

Prepared by the
Business Office staff

Michelle Morrison, District Financial Officer

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to

HILLSBORO SCHOOL DISTRICT 1J

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2023–2024.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.

MERITORIOUS BUDGET AWARD

John W. Hutchison
President

Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director

BUDGET FORMAT

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

The budget document is organized into four sections:

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

The Executive Summary includes the Budget Message and an overview of the 2024-25 budget. The narrative presents the budget in the context of the District's Strategic Plan. In addition, summary budget information is presented as well as budget forecasts and student enrollment history and projections.

The District Goals and Budget Committee for 2024-25 are included in the budget document. The Budget Committee and School Board are jointly responsible for oversight and approval of the budget, and the School Board makes appropriations and imposes taxes.

The Budget at a Glance highlights major budget changes from 2023-24 with an emphasis on the General Fund.

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

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

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

HILLSBORO SCHOOL DISTRICT 1J
Washington County, Oregon

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EXECUTIVE SUMMARY

HILLSBORO SCHOOL DISTRICT

Know, value, and empower every student to achieve their dreams

HILLSBORO SCHOOL DISTRICT

Know, value, and empower every student to achieve their dreams

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BUDGET MESSAGE

In accordance with ORS 294.391, Superintendent Travis Reiman will present the 2024-25 Budget Message for Hillsboro School District 1J at the Budget Committee meeting to be conducted in person and livestreamed at www.hsd.k12.or.us/livestream on April 23, 2024, at 5:15 p.m.

Public comment can be mailed or e-mailed in advance to romanr@hsd.k12.or.us or submitted via webform at http://bit.do/hsdpubliccomment . Comments will be read aloud during audience participation time at the meeting. The budget message will be recorded in the 2024-25 Approved Budget document, which will be presented at the Budget Hearing on June 18, 2024.

BUDGET HIGHLIGHTS

- The 2024-25 school year is the second year of the 2023-25 biennial funding cycle of the State of Oregon. Appropriations for the State School Fund have not changed during the first year.
- Enrollment is expected to decrease slightly as graduating classes are larger than incoming Kindergarten classes. Birth rates are down, and student mobility factors indicated that students are leaving the district and/or not returning after break periods.
- Expenditure assumptions are developed using historical trends and current market data in regards to the following:
    - Staffing adjustments align with targeted student ratios plus 3.0 percent growth in salaries;
    - Employee benefits will be increased in proportion to wages except for the District contribution to insurance which will align with employee eligibility and current bargained agreements;
    - Current number of school calendar/contract days and in-person instruction all year, including activities; and
    - The areas Services and Supplies have a variable annual increase based on recent experience for utilities, fuel, substitutes, and service agreements.
- The General Fund operating revenue is projected to increase by $25.4 million, or 9.4 percent based on the state budget appropriation to the State School Fund of $10.2 billion. The increase is due projected increases in local revenue and the 49/51 percent split of the biennium for the State School Fund Grant.
- Student Investment Account Funds will be utilized in accordance with the Integrated Guidance Investment Plan. Although allocations are preliminary at this time, the District anticipates using $18.0 million.

- The Special Revenue Funds are estimated to decrease by $11.0 million due to the expiration of the Federal ESSER/ARPA funds by September 30, 2024.
- The Debt Service Fund will increase by $2.1 million to meet the principal and interest payments for capital construction and pension obligation bonds. The levy rate per thousand to raise the debt service requirement is not expected to exceed voter authorization.
- The Capital Construction Fund has a small balance left from the projects completed according to district timelines and per the ballot title approved by voters in 2017. This balance will carry forward for specific eligible costs through 2026-27.
- Smarter School Spending framework is used to align improved student achievement with a focus on equitable access to learning for traditionally underserved students and students with barriers to success in alignment with the Policy JBB: Educational Equity.
- To the extent possible, the budget must ensure financial stability through the end of the 2023-25 biennium and sustain future services.
- The District is currently bargaining with both Hillsboro Classified United and Hillsboro Education Association for the 2024-27 Agreement. There are reasonable budgetary assumptions regarding salaries and benefits that may be impacted by bargaining outcomes for the 2024-25 year.
- The District will target a 4.0 percent General Fund ending balance.
- The District will continue to utilize Special Revenue Funds such as the Construction Excise Tax, SB1149 (Senate Bill 1149, est. 2002, public purpose charge for energy conservation strategies), and Bond funds for eligible expenses to reduce the impact of operational budget requirements to instruction.
- Federal program revenues are based on historical trends and estimates provided by the Oregon Department of Education.

BUDGET PLANNING CALENDAR

Hillsboro School District Budget Development activities are listed in the table below.

Date	Activity
November 14, 2023	Appoint Budget Committee Members to Vacant Positions
December 5, 2023	Budget Planning Calendar Approved
January 23, 2024	Budget Development Update: Preliminary Outlook
February 27, 2024	Budget Development Update: Investment Plan
Interim Period	Gather input and update projections for Proposed Budget
April 23, 2024	Budget Committee Meeting: Committee members review proposed budget documents, receive Budget Message, and may approve the budget for Hearing. If needed, a Supplemental Budget for the Current Year will also be proposed
May 7, 2024	Additional Budget Committee Meeting (if needed)
June 18, 2024	Budget Hearing: Board Adopts Budget, Makes Appropriations, Declares the Levy
July 1, 2024	Implement Budget
July 15, 2024	Levy Certified to Assessor, and Adopted Budgets distributed per Local Budget Law and district best practice

EXTENDED PROJECTION ASSUMPTIONS

The following assumptions describe the extended budgetary outlook.

Revenues

- General Fund revenue will increase by an average 4.5 percent per year (includes property and income taxes) and will be held harmless from further “carve-out” grant designations.
- Measure 98 funds for College and Career Readiness and Drop-out Prevention will be sustained and accounted for as a Special Revenue Fund.
- The Student Investment Account will be fully funded per statute and revenue availability.
- Federal grant funds will be based on historical funding levels and estimates from the Oregon Department of Education, if they are available, including aid for the pandemic period.

- Other local revenue collections will grow at an annual rate of 4.5 percent.
- Annual Northwest Education Service District resources increase 3.0 percent.
- The District has no significant student demographic changes that would impact availability of resources
- Enrollment is based on historical trend analysis of -1.5 percent and includes projected impact of new residential development and student yields[1].
- The Capital Construction Fund bond revenue will be invested per policy and earn interest to be used in the years in between bond asks of the community.
- The Nutrition Services Program will normalize and continue to operate without subsidy by the General Fund.

Expenditures

- The budget assumes full school years, with the same number of school days and no reductions to the targeted investment areas of the Arts, Athletics, Activities, TAG, STEM/STEAM, or serving students in poverty.
- PERS payroll rate increases by 1.5 percent in the 2025-27 biennium based on the most recent advisory valuation, bond debt service rates, and impact of the state level system reforms provided by Senate Bill 1049[2].
- Premiums for Oregon Paid Family Leave will be co-funded by employee and employer contributions as specified in statute.
- The District will continue to charge indirect rate to Special Revenue funds as allowed by grant agreements to offset the administrative and operational overheads generated by targeted funds.
- Debt service requirements are calculated on a consolidated schedule based on current obligations, assessed property values, and collection rates.
- Staffing projections are based on the 2023-24 current service level and aligned with Student Investment Act and full funding of Measure 98. Licensed staffing will be adjusted in 2024-25 according to student enrollment. Class size targets are tiered by grade level: Kindergarten, 26:1; Grades 1-3, 24:1; Grades 4-6, 28:1; and Grades 7-12, 30:1.
- There is a 4.5 percent annual average increase in utility, equipment, property/liability costs, and supply costs.
- The General Fund end balance will remain at the 4.0 percent target.

[1] Oregon Department of Education (historical annual ADM) and 2023 Davis Demographics Enrollment Report (October 2, 2023 data)
[2] https://www.oregon.gov/pers/EMP/Pages/Employer-Rate-Summary.aspx, https://www.oregon.gov/pers/EMP/Pages/Employer-Rate-Projection-Tool.aspx

BUDGET SUMMARY AND FORECAST - ALL FUNDS

Although operational costs continue to increase, the forecast for all funds is decreasing through 2025-26 due to the expiration of federal COVID relief funds, spend down of the capital construction bond, and a scaled down revenue collection due to enrollment decline.

Budget Summary – All Funds Table*

History and Projections	Prior Year Actual	Current Year Budget	Next Year Budget	Current to Next Year	Year 1 Forecasted	Year 2 Forecasted	Year 3 Forecasted	6 Year Average Annual
Fund	**FY 2022-23**	**FY 2023-24**	**FY 2024-25**	**% Change**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**% Change**
General (Operational)	$274,261,949	$269,247,687	$294,674,483	9.44%	$301,746,115	$314,035,346	$328,052,818	3.46%
Special Revenue	$99,326,584	$84,949,000	$73,909,000	-13.00%	$60,676,270	$62,496,558	$64,371,455	-7.11%
Debt Service	$55,775,697	$56,222,254	$58,358,400	3.80%	$60,259,017	$64,148,513	$38,271,386	-5.32%
Construction	$58,229,174	$9,250,000	$10,100,000	9.19%	$7,175,000	$6,175,000	$0	-8.90%
Internal Services	$8,500,000	$8,500,000	$8,500,000	0.00%	$8,500,000	$4,250,000	$0	0.00%
Total	**$496,093,404**	**$428,168,941**	**$445,541,883**	**4.06%**	**$438,356,402**	**$451,105,417**	**$430,695,659**	**-1.60%**

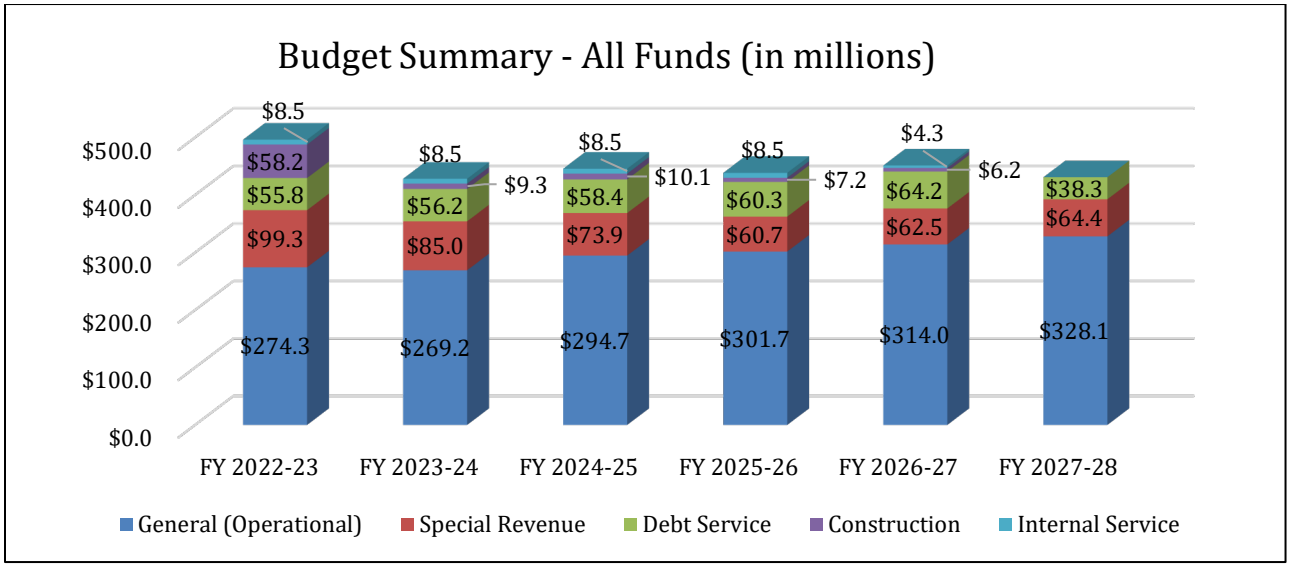
*Notes:

General Fund: Includes projected growth at 3.32 percent (at $10.3B Current Service Level State School Fund).

Special Revenue Funds: ESSER Funds exhausted after FY 2023-24 creates a significant drop. SIA and HSS projected steady at full funding for 2023-24 and beyond.

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

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



Ending Fund Balance – All Funds Table

History and Projections	Prior Year Actual	Current Year Budget	Next Year Budget	Year 1 Projected	Year 2 Projected	Year 3 Projected
Fund	**FY 2022-23**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**
General (Operational)	$14,629,602	$13,975,807	$13,786,979	$13,927,862	$13,767,242	$14,401,674
Special Revenue	$23,168,053	$2,845,384	$11,165,530	$10,802,344	$11,126,414	$11,460,206
Debt Service	$1,687,033	$0	$0	$421,101	$854,763	$1,301,464
Construction	$17,537,378	$0	$8,100,000	$6,175,000	$0	$0
Internal Services	$8,500,000	$8,500,000	$8,500,000	$4,250,000	$0	$0
Total	**$65,522,066**	**$25,321,191**	**$41,552,509**	**$35,576,307**	**$25,748,419**	**$27,163,344**

Major factors for General Fund Balance included stability of the State School Fund and property tax collections. As of June 30, 2023, the assigned and unassigned fund balance decreased by $7.4 million during the current fiscal year for a total fund balance of $14.6 million. The unassigned fund balance of $10.4 million represents 4.0 percent of the total General Fund Expenditures which is a target of the Budget Committee. The assigned portions of the fund balance represent insurance pool balances for Hillsboro Education Association members and Hillsboro Classified United members, discretionary budget carryover for schools, and future year expenses.

The Special Revenue Fund Balance decreased due to the expiration of The Consolidated Appropriations Act / Coronavirus Response and Relief Supplemental Appropriations Act (CAA/CRRSAA, 12/27/20) and COVID-relief package in the 2021-23 biennium. The American Rescue Plan Act of 2021 provided $24.9 million and expires September 30, 2024. These three major grants were strategically allocated over a three year period.

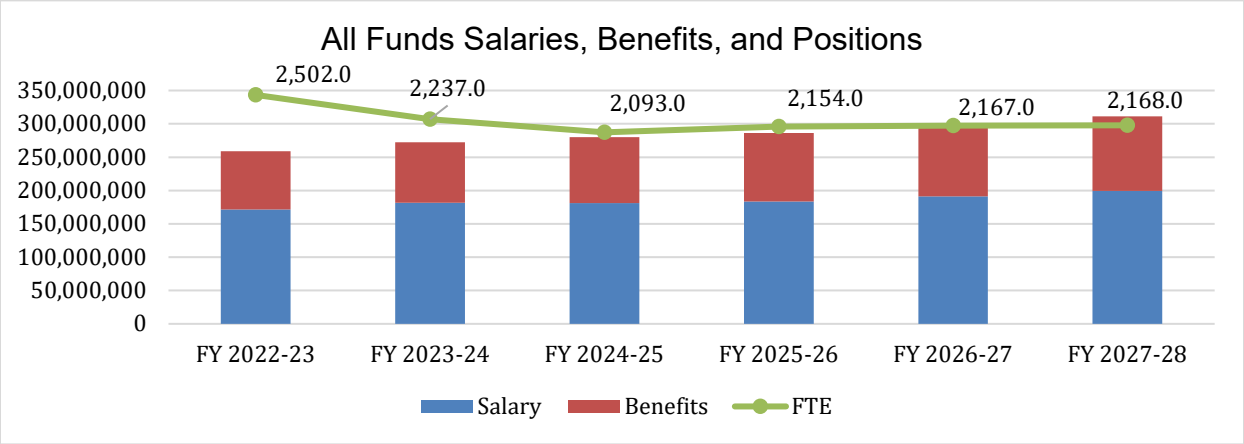
The Debt Service Fund remains stable with a slight decrease due to assessed property values growing more quickly than anticipated based on historical growth trends.

The Capital Project Fund balance continues to decline as resources are utilize towards items authorized under the ballot title and schedule.

The Internal Services Fund balance declines as resources are transferred to the General Fund for future development periods.

ALL FUNDS SALARIES, BENEFITS AND POSITIONS – HISTORY AND BUDGET

The District is experiencing a decrease of 1.87 percent in the "all funds" appropriation for salaries for the 2024-25 budget year, due to the expiration of federal pandemic assistance funds. Payroll Costs including associated benefits have increased by 1.58 percent and include expenditures for Paid Leave Oregon premiums and additional substitute staffing to accommodate employee leaves. Also included is an increase to Unemployment Rates and Claim Costs due to legislative changes that allow 10 month classified staff to claim unemployment benefits during break periods (winter, spring, summer). Overall, this is an increase of 0.9 percent in salary and benefits and an increase of 10.5 percent in positions from the 2023-24 Adopted Budget[3].

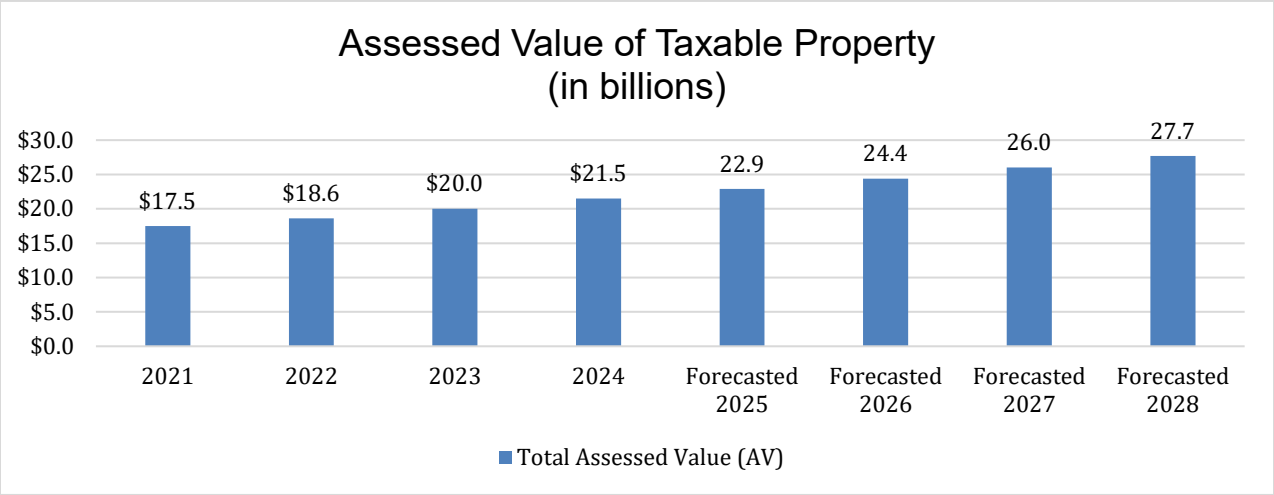


ASSESSED VALUE AND PROPERTY TAX SUMMARIES

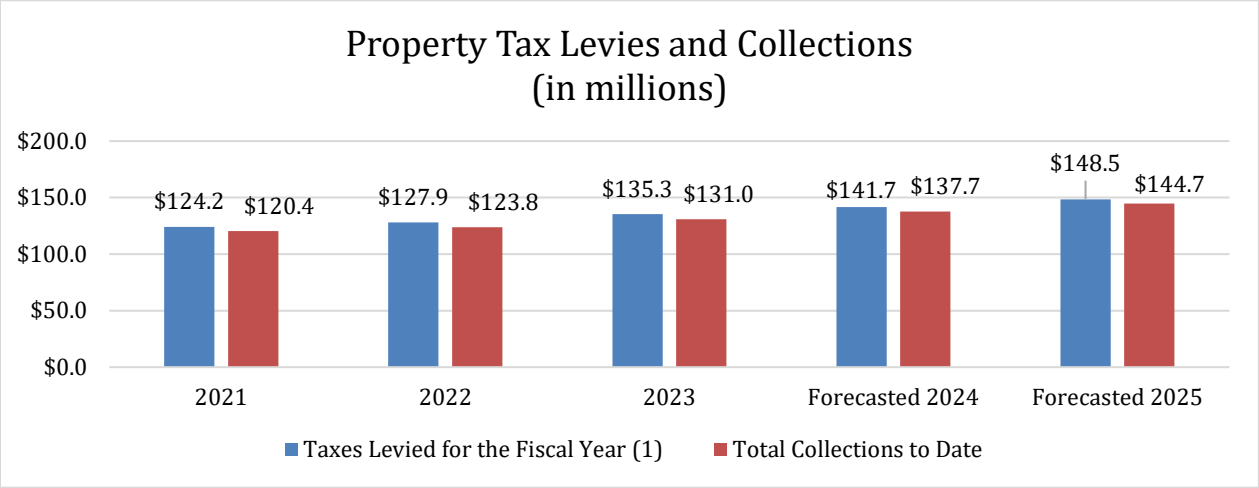
The permanent tax rate is determined by the State of Oregon Constitution and State Statutes. Existing districts cannot increase their permanent rate authority. Rates for debt services are set based on each year's requirements.

Tax Rates	2020-21	2021-22	2022-23	2023-24	Forecasted 2024-25
Permanent Tax Rate per $1,000 of AV	4.9749	4.9749	4.9749	4.9749	4.9749
Bond Tax Rate per $1,000 of AV	2.2755	2.1321	1.9920	1.9707	1.9177
Average Assessed Value[4]	287,220	295,978	308,138	318,581	329,190

[3] Mid-year appropriations of contingency funds increased the overall number of positions in 2023-24 from what is included in the Adopted Budget.
[4] https://www.co.washington.or.us/AssessmentTaxation/publications.cfm



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



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

DEBT SUMMARY

General Obligation Bonds – In November 2012, the District issued $98.9 million in General Obligation Bonds with an interest rate of 1.5 percent to 5.0 percent. In November 2017, the District passed a $408 million capital project levy. In December 2017, the District issued a $268.4 million General Obligation Bond Series and realized an unamortized premium of $51.6 million, with an interest rate of 3.0 percent to 5.0 percent. In February 2020, the District issued a $139.6 million General Obligation Bond Series and realized an unamortized premium of $27.7 million, with an interest rate of 1.5 percent to 5.0 percent. In October 2020, the District refinanced the 2012 General Obligation Bonds and issued $40.4 million in General Obligation Bonds with an interest rate of 0.22 percent to 0.75 percent.

The District issued General Obligation Refunding Bonds, Series 2020, in an aggregate principal amount of $40.4 million. The proceeds were used to refund the Callable Portion only of the District's 2012 Bonds and to pay the costs of issuance. The Bonds helped the District obtain a benefit of savings in total debt service requirements. The present value of the economic gain resulting from the refunding was $1.6 million.

Pension Obligation Bonds – During the 2004-05 fiscal year, the District participated in pooled issuances of taxable pension obligation bonds to pay off a portion of the District's unfunded actuarial liability. The District issued $102.9 million in debt as part of a pooled issuance of $458.6 million. In May 2015, the District issued $39.9 million in taxable pension obligation bonds to finance the District's estimated PERS unfunded actuarial liability. Bond proceeds were paid to the Public Employee Retirement System (PERS). An intercept agreement with the State of Oregon was required as a condition of issuance; therefore, a portion of State School Support is withheld on a monthly basis to repay debt. Annual principal and interest payments are made each June 30, ending June 2034.

Qualified Energy Conservation Bonds – In March 2016, the District entered into a direct placement agreement for an Energy Conservation Bond in the amount of $3.4 million. The bond has an interest rate of 3.46 percent. If an Event of Default occurs, the Lender may exercise any remedy available at law or in equity. However, the amounts due from the District under this Agreement shall not be subject to acceleration. Upon the occurrence and continuance of an Event of Default, the Lender may, in addition to pursuing other remedies, at its election, increase the interest rate by 300 basis points (3.0 percent).

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

Governmental Activities Description	Outstanding July 1, 2024	Increases	Decreases	Outstanding June 30, 2025	Due Within One Year
General obligation bonds	$386,275,000	$ -	$25,385,000	$360,890,000	$28,305,000
Unamortized Premium	56,470,039	-	3,965,117	52,504,922	-
Total General obligation bonds, net	442,745,039	-	29,350,117	413,394,922	28,305,000
Pension obligation bonds	67,190,000	-	12,040,000	55,150,000	13,280,000
Notes from direct placements and borrowings:					
Qualified energy conservation bond	1,299,435	-	140,409	1,159,026	146,300
Total	$511,234,474	$ -	$41,530,526	$469,703,948	$41,731,300

STUDENT ENROLLMENT

The District's adopted budget requirements are based on the number of projected students. State School Funding, the primary source of District revenue, is calculated based on the number and demographic of students enrolled. Staffing is adjusted by staff to student ratios for class size and caseload. Support staff that are not linked directly to students are also adjusted to control costs while maintaining safe and stable operations.

October 2, 2023, Enrollment Report Highlights[5]:

On October 2, 2023, the Hillsboro School District had 18,542 registered students. This is a decrease of 226 students from October 3, 2022, and represents a 1.22 percent decrease in student growth.

A total of 502 students transferred out of the Hillsboro School District as follows: 129 to virtual charter schools outside of the District; 68 to be homeschooled; 158 registered through the Northwest Regional Education Service District (NWRESD); 85 to private schools; and 62 to other school districts.

The average number of kindergarten students over the past three years was 1,236 which was used for the 2023-24 projected kindergarten enrollment. Kindergarten enrollment has decreased by 37 students as of October 2, 2023 in comparison to the May 2023 enrollment. These figures do not include City View Charter School. Another 60 students have transferred into the Hillsboro School District.

The October 2, 2023, enrollment data was provided to Davis Demographics, an MGT company that has provided annual updates to 7-year enrollment forecasts. The most recent report included the following highlights.

- Overall, the resident student population for HSD is expected to decrease by 4.1 percent over the next four years and 5.9 percent over the next seven years.
- The kindergarten class is expected to expand slightly over seven years, however lower inward mobility in the higher grades will contribute to smaller class sizes in those cohorts.
- Overall, the upper grade levels will graduate and be replaced by smaller class sizes (regardless of the slight increase in kindergarten cohorts) which is a large contributor to the decreasing resident student population.
- The K-6 resident grade group is expected to decrease by 3.1 percent in the four-year forecast, then flatten for a seven-year decrease of 3.0 percent. The largest

[5] As reported in the School Board Packet, October 24, 2023

percentage decreases are expected at Brookwood ES and at Jackson ES, while the greatest gains are expected at Tamarack ES, North Plains ES, and Atfalati Ridge ES.

- The middle school resident student population is expected to decrease by 0.3 percent in the four-year projection and sharpen the downward curve in the seven-year forecast for a decrease of 4.6 percent. The largest declines are expected at JW Poynter MS and the largest gains are expected at South Meadows MS.

- The high school resident student population is expected to experience a decline of 7.2 percent in the four- year forecast and 11.0 percent in the seven-year horizon as larger 12th grade cohorts are replaced by smaller incoming freshman cohorts. Losses are expected at all four high schools, with the largest decreases expected at Liberty HS.

- Forecast factors:
  - The birth rates for zip codes within the District have been steadily declining over the past ten years although there is a flattening/slight increase in the trend in the last couple years. The overall decline in births is a contributing factor to the declining kindergarten class sizes.
  - For mobility, there is an influx of students transitioning into 1st, 9th, and 12th grades, likely due to students joining from private pre-schools in 1st, entering from parochial schools in 9th, and seniors staying in the system for an extra year prior to graduation. Lower mobility is observed in the higher elementary grade transitions.
  - There are 57 active or planned residential development projects being monitored within Hillsboro School District, totaling 4,571 units included in the forecast over the next seven years. (Student Yield Factors below)

TABLE 4: STUDENT YIELD FACTORS

All Units - Constructed 2013 through 2023 (11 years)			
Grade	Single-Family	Multi-Family	Apartments
	Factor	Factor	Factor
K-6	0.199	0.113	0.078
7-8	0.036	0.022	0.017
9-12	0.075	0.037	0.033
K-12	0.309	0.171	0.127

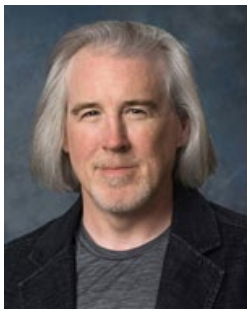
THE BOARD OF DIRECTORS

Hillsboro School District is governed by a Board of Directors, comprising seven elected members serving four-year terms. Board members are community volunteers and do not receive compensation for their work. The Board has legal authority over all public schools in the Hillsboro School District, within the framework set by the Oregon Legislature and the State Board of Education. The Board acts to interpret the educational needs of the District, then meets those needs with policies and facilities that motivate students and stimulate the learning process. The Board is also responsible for employing the Superintendent to administer the District. Public meetings notices and documents can be found here: https://www.hsd.k12.or.us/board.

The ongoing duties of the Board include allocating resources, formulating policy, and interacting with the community in support of the District's mission and the objectives of the Strategic Plan. The Board members and their terms are as follows:

Position 1
Erika Lopez
July 2021 - June 2025

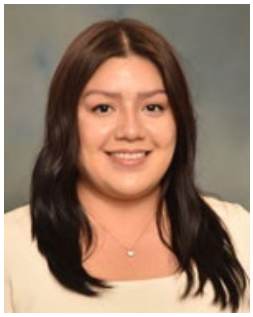
Position 2
Mark Watson
July 2021 - June 2025



Position 3
Nancy Thomas
July 2021 - June 2025

Position 4
See Eun Kim
July 2023 - June 2027

Position 5
Ivette Pantoja
July 2023 - June 2027



Position 6
Monique Ward
July 2021 - June 2025

Position 7
Patrick Maguire
July 2023 - June 2027

Student Representatives
RJ Panlilio
Hadley Brathapan
Aliannah Shalikar

SUPERINTENDENT'S CABINET

Superintendent Travis Reiman was appointed by the Board to serve as the Chief Executive Officer of the District. The Superintendent is a professional educator employed to advise the Board on all matters concerning management of the schools, and to administer laws, regulations, and policies adopted by the Board.

As the leader for teaching and learning in Hillsboro School District, the Superintendent is responsible for guiding the development of the curriculum and educational programs that address the needs of students, and providing leadership and advocacy for education. The Superintendent is accountable for the fiscal management of the District, guiding the direction of employees, and ensuring their ongoing professional development.

Cabinet
Michelle Morrison – District Financial Officer
Audrea Neville– Assistant Superintendent for Schools
Brooke Nova – Assistant Superintendent for Academic Services
Beth Graser – District Communications Officer
Francesca Sinapi – District Equity, Access & Engagement Officer
Saideh Haghighi Khochkhou – District Operations Officer
Kona Lew-Williams – District Human Resources Officer
Jordan Beveridge – District Information & Technology Officer

The District Financial Officer oversees preparation, delivery, and monitoring of the district budget in accordance with Local Budget Law, district policy, and at the direction of the Superintendent. The full cabinet is actively involved in budget development to ensure program fidelity with resources and for planning student success.

ORGANIZATIONAL SECTION

HILLSBORO SCHOOL DISTRICT

Know, value, and empower every student to achieve their dreams

HILLSBORO SCHOOL DISTRICT

Know, value, and empower every student to achieve their dreams

HILLSBORO SCHOOL DISTRICT 1J
ORGANIZATIONAL SECTION
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THE DISTRICT AND THE COMMUNITY

Hillsboro School District, a unified school district, is the fourth largest of 197 districts in Oregon, enrolling approximately 3.4 percent of the total Kindergarten through 12th Grade student population. The District will serve approximately 18,385 students during 2024-25 and operates four high schools, four middle schools, twenty-seven elementary schools, one alternative education school, one online academy, and one charter school.

Hillsboro is conveniently located 18 miles west of Portland (Oregon's largest metropolitan city), 60 miles east of the Oregon coast, and 80 miles from the ski slopes of the Cascade Mountains. Encompassing more than 200 square miles, Hillsboro School District serves families from the communities of Hillsboro, North Plains, Cornelius, Aloha, and a portion of Sherwood. District property is located in three separate counties: Washington, Multnomah, and Yamhill.

From high-tech companies to institutions of higher education, strong community partners provide extensive resources to the District through grants, volunteering, and donations. The City of Hillsboro is a key partner with Hillsboro School District, providing an abundance of parks, recreation, and after-school and summer programs for children.

Hillsboro's government takes pride in its business-like efficiency, concern for livability, and careful planning for residential and industrial growth. Professionally advanced police and fire departments provide comprehensive emergency response service to community residents. In addition, residents of all ages have access to parks, libraries, and community centers that provide recreational, educational, and social opportunities.

Hillsboro School District 1J was formed in July 1996 through the unification of a union high school district and its six feeder elementary school districts. This unification was accomplished under a plan developed and approved by each of the seven prior district governing bodies in response to a unification deadline mandated by Oregon State Statutes. The seven previously independent districts were Hillsboro Union High School District and the Farmington View, Groner, Hillsboro, North Plains, Reedville, and West Union Elementary School Districts.

The District, a fiscally independent entity, is organized with a seven-member elected Board of Directors and a Board-appointed budget committee. In 2023-24, management staff consisted of 1 superintendent, 2 assistant superintendents, 8 executive directors, 10 directors, 3 coordinators, 1 financial officer, 1 human resources officer, 1 capital projects officer, 1 communications officer, 1 operations officer, 1 information and technology officer, 1 equity, access, and engagement officer, 36 principals, and 19 assistant-principals. The Board of Directors approves the hires of all management staff members. The District also employs approximately 1,243 teachers and 1,188 support staff, including instructional assistants, secretaries, clerks, bus drivers, cooks, custodians, maintenance workers, and various other professional and technical staff.

The community voted in November 2017 to approve the sale of $408 million in bonds for capital projects. These bonds were issued in two separate sales in order to align the proceeds with the cash flow requirements of project expenditures as described in the ballot title. The 2017 Bond was defined as a “renewal” levy that replaced expiring debt service items without increasing the tax rate per thousand of assessed value to local constituents. Additional facilities included a replacement of Brookwood Elementary School (2020), Atfalati Ridge Elementary School (2021) in North Plains, and Tamarack Elementary (2023) to accommodate growth due to new residential development.

School Districts in Oregon may ask voters to approve levies to pay debt service on bond sales to raise capital for qualifying projects or an operating levy for a period of up to 5 years. Although 19 Oregon School Districts have asked their voters for and received local option levies ranging from $.25 to $1.99 per $1,000 of Assessed Value (AV), the Hillsboro School District has continued to focus levy requests on capital project investments in the communities served.

DISTRICT STRATEGIC PLAN

In the Spring of 2022, the Hillsboro School District (HSD) set out to engage in an equity-centered, community-wide strategic planning process that was grounded in students' voice, informed by data from multiple sources, and engaged the diverse perspectives of the HSD community. The District committed to developing a Strategic Plan[1] for the District in a way that:

- Clarified the goals and measures for student learning, growth and achievement;
- Outlined a roadmap for accomplishing those goals;
- Embraced the diverse voices of all stakeholders; and,
- Mobilized leadership for courageous action.

A primary purpose of planning is to create alignment.

Alignment is the process of reaching shared understanding about common purpose. With mutual understanding, the work of the District has meaning to all stakeholders, enabling the achievement of its vision for all students: - to prepare each student for career, college and life.

To be effective, the planning process must proactively seek out and embrace the diverse voices and perspectives across the District. The District's planning process included gathering input on students' experiences, parents' perspectives, and the quality of the instructional program.

This input, along with complete analysis of student outcome and access data served as the foundation for the plan. A series of teams' representative of the diverse stakeholders in the community developed the plan over the course of many months.

[1] Complete District Strategic Plan located at https://www.hsd.k12.or.us/domain/104

Structure of the Plan

The ultimate goal of our school system remains unchanged: learning, growth, and success for every student, without exception. Those are the "ends" we seek. The means to the ends are organized around two ideas: effective instructional practices and an empowering infrastructure. Keeping "ends" and "means" in proper sequence is essential for a student-centered, results-focused strategic plan.

The plan has three main components:

1. Student Learning
    a. Our Promise
    b. Portrait of a Hillsboro Graduate
    c. Goals for Student Success
    d. Measure of Student Progress
    e. Performance Targets

2. Instructional Effectiveness
    a. "Four Pillars" (Framework for Coherent Action)
    b. Professional Practices for Effective Instruction

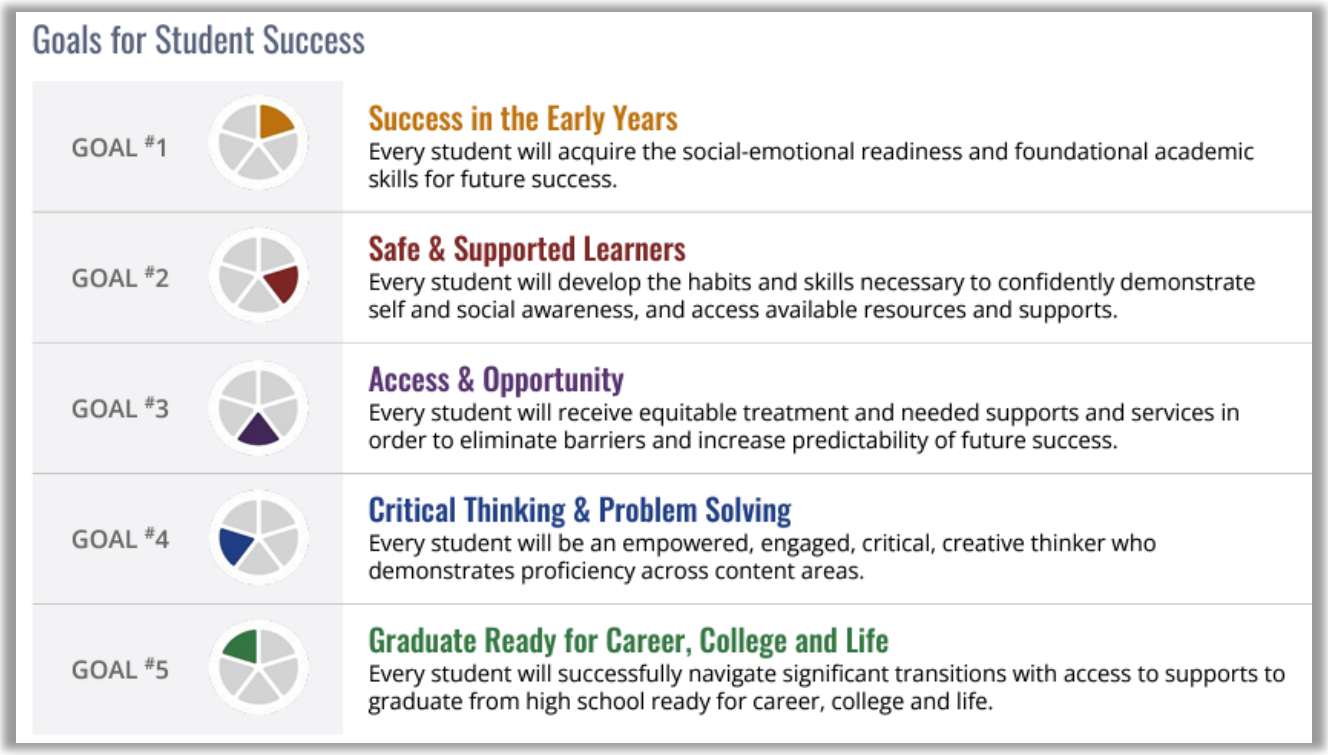
3. Empowering Infrastructure
    a. Strategy Map
    b. Strategic Priorities & Key Actions
    c. Roadmap for Disciplined Implementation

Integrated Guidance and Strategic Investments

The Oregon Department of Education has developed an Integrated Guidance framework to consolidate the grant application and reporting for multiple initiatives:

- High School Success (Measure 98 funding)
- Student Investment Account (Student Success Act/Corporate Activity Tax)
- Continuous Improvement Planning (Federal Programs like Title I, II, IIIC)
- Career and Technical Education (Perkins Grant)
- Every Day Matters (unfunded)
- Early Indicator and Intervention Systems (unfunded)

The Integrated Guidance framework requires extensive community engagement and encourages alignment with the District's Strategic Plan. At the conclusion of the engagement process, the following Goals for Student Success have been identified.



Under each Goal are three metrics to track growth overall and by Focal Student Groups. For all HSD goals, students who identify as Native American, Latina/o/x, Black, African, African American, Native Hawaiian/Pacific Islander, Multiracial, Emerging Bilinguals, students who are identified as talented and gifted, and students who experience disabilities, foster care, poverty, and/or houselessness, and students who identify as LGBTQ2SIA+ will get the support they need, ensuring that the rate of improvement (as measured by our metrics and performance targets) for our traditionally underserved students allows them to achieve at the same levels as students who have traditionally benefited from our school system.

Performance Targets have been identified for general and Focal Student Groups for the four year period of the Plan. Activities will be reviewed annually to determine effectiveness and may change in an effort to meet (or exceed) the Performance Targets. Data will inform areas of investment which may include retiring ineffective programs, repurposing available resources within funding limitations, and expanding pilot programs that are impacting student experience in a positive way.

Smarter School Spending

The Hillsboro School District joined the Alliance for Excellence in School Budgeting in 2017. The alliance consists of school districts across the nation participating in a budget development process called Smarter School Spending (S3), which was founded on best practices and is endorsed by the Government Finance Officers Association.

The Strategic Plan identifies resources required to remain focused on investments that increase student achievement. The five phases of budget development are listed in the table below, as are the District activities under way to move this work forward.

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

Aligning Resources with Strategic Plan Goals

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

Other Smarter School Spending Strategies

The District has completed additional analysis to ensure alignment of resources to student achievement. In 2018, a Cost Analysis Action Plan was completed identifying potential opportunities to reallocate resources. The formalized assessment of 31 potential opportunity areas with three main types of resource reallocation opportunities are targeted in the Cost Savings Analysis:

1. Can the District free up funds for its strategic priorities?
2. Can the District increase the impact of current spending at little or no additional cost, thereby reducing the need to free up funds for priorities?
3. Some opportunities are a combination of both.

As part of the Continuous Improvement Process, District staff may conduct the analysis again in alignment with the development of the next Strategic Plan.

The District engaged in a thorough technical Review of Services for Struggling Learners in February and March 2019 with District Management Group (DMGroup). After gathering data through interviews and other collections, DMGroup developed a list of recommendations for

District staff to use for a custom action plan to ensure resources for struggling learners are in alignment with best practices. See below for review highlights.

Commendations:

1. The District is committed to improving the quality of education for all students.
2. The District has made efforts to develop systems that will support students' social, emotional and behavioral needs by creating wellness centers and hiring student success coaches.
3. The District has instituted common interim assessments for elementary schools.
4. The District has expanded supports for English Language Learners (EL) students.
5. The District developed a system for more closely monitoring the use and hiring of regular and special education assistants.
6. District leaders are open to making bold, significant changes to support all students.

Recommendations:

1. Ensure that general education teachers are well equipped to meet the needs of nearly all students, including students who struggle.
2. Create a model intervention plan, for both elementary and secondary schools, that schools can opt into and receive additional supports for.
3. Ensure sufficient mental health expertise at each school by revisiting current staffing levels and proactively pursuing community partnerships.
4. Refine and streamline the District's approach to providing supports to EL students by codifying implementation practices at all levels.
5. Encourage special education staff to align their strengths whenever possible to improve work satisfaction and student outcomes.
6. Develop an inclusive planning process that identifies concrete steps, ownership, and measures of success with disciplined, monitored implementation over a 5-year period[2].

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

Academic Return on Investment[3] (A-ROI) is the practice of scientifically evaluating the cost-effectiveness of academic programs and using that information to allocate resources accordingly. Put more simply, A-ROI is a structured approach to getting the highest value in terms of student achievement and has six conceptual foundations:

1. Reconsider your knowledge of what really works.
2. Define the problem before seeking its solution.
3. Follow the scientific method.
4. Seek out the greatest net benefit.
5. Ignore costs that have already been incurred and cannot be recovered.
6. Pay attention to opportunity costs.

Practitioners, including school district leaders and professional education researchers, have learned a great deal about how to be successful with A-ROI. This paper divides their lessons into six categories that represent the stages of progression through A-ROI, as shown in the diagram to the right.

Leadership Approach to Program Changes

New programs provide an opportunity to use the District's resources to achieve the District's student learning goals in new and exciting ways. Some programs new to the District have already been successfully implemented in other districts and have data to support their viability. Other programs are ones that the District has developed using research and best practices and is spearheading to lead positive change. In many cases, evidence may not be immediately available, as quality programs take time to implement with fidelity and to produce sustainable results.

Analysis of Expected Costs and Benefits:
The proposal for a new program will be accompanied by a thorough analysis of its expected costs and benefits. Staff shall develop methods to test the strength of the assumptions upon which these expected costs and benefits are based. The proposal for the new program should also clearly identify the goals and criteria that will be used to evaluate the program's effectiveness.

Preference for Pilot Programs

Whenever possible, new programs will initially be tested on a "pilot" basis. The length of the pilot or experimental period can and will vary according to the nature of the program, but there should be a clearly defined beginning and ending point. This strategy is intended to

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

mitigate the risk associated with new programs and maximize the benefit they generate in alignment with the District's Strategic Plan.

Funding for the pilot program is exclusively for the timeframe of the pilot period. After the pilot period ends, the District formally assesses the effectiveness of the program against its stated goals and then makes a formal decision on whether to: 1) Discontinue the program; 2) Continue the pilot or expand its scope for purpose of further study; or 3) Move beyond the pilot to full implementation.

Preference for Measuring Academic Return on Investment

Academic Return on Investment (A-ROI) measures the cost of the program against the benefit the program provides in terms of improvements to student learning, in alignment with the District's Strategic Plan. Whenever possible, and especially for large new programs, staff shall develop the means to collect the data necessary to calculate A-ROI for that program.

BUDGET PRESENTATION

Hillsboro School District is proud to publish and provide budget information to the Budget Committee and our community. The District's goal is to present the budget data in a manner that provides a clear, accurate account of the District's educational programs and services for the 2024-25 fiscal year. The information contained in this budget document has been developed, in part, from a combination of District staff and community feedback.

The District annually prepares a budget to control the fiscal operations for one year. Oregon Local Budget Law (ORS 294.305 to 294.565) requires the appointment of a Budget Committee to review and approve the budget. The Budget Committee consists of the seven members of the Board of Directors, and seven electors of the District who are appointed by the Board of Directors. The administration proposes a budget to the Budget Committee, and the Budget Committee may modify or approve the proposed budget. Relevant district policies are provided below.

Policy DB- District Budget

- The District budget will be prepared in compliance with Local Budget Law. The Superintendent or designee will be designated by the Board as the budget officer and will prepare the budget document.
- The District budget will serve as the financial plan of operation for the District. It will include estimates of expenditures for a given period, purpose and the proposed means of financing the estimated expenditures.
- The District may provide for the budget and budget documents to be prepared on an annual or biennial basis. The fiscal year will extend from July 1 to June 30 inclusive.
- The District's budgeting system will be in accordance with federal and state laws, regulations, and locally adopted procedures.

Policy DBC- Budget Calendar

- The Board will annually adopt a budget calendar which identifies dates and deadlines required for the legal presentation and adoption of the budget. The District Financial Officer will prepare and recommend a proposed calendar for Board approval.
- The calendar will identify dates and activities to include those needed to comply with state law.
- The announcements of meetings and hearings of the budget, as required by law, and the budget approved by the budget committee shall be published in a newspaper of general circulation distributed in the district.

Other relevant policies available at www.hsd.k12.or.us/Page/250

Policy DBEA- Budget Committee
Policy DBG- Budget Hearing and Notice
Policy DBH- Budget Adoption Procedures
Policy DBI- Budget Amendments
Policy DBJ- Budget Implementation
Policy DBK- Budget Transfer Authority

Local Budget Law in Oregon requires the District to complete a formal process each fiscal year to set spending limits and levy taxes for District residents. This process begins with a proposed budget prepared by the Budget Officer. Notice of a Budget Committee Meeting is published and the budget document is made available at or before this meeting. The Budget Committee then conducts at least one public meeting for questions or comments and will continue to meet as needed until the budget and all revisions are approved. Notice of the Public Hearing, along with a summary of the approved budget is published and the governing body conducts a public hearing. Upon completion of public comment and deliberations, the District adopts the budget, enacts resolutions by June 30, and certifies the District's tax to the county assessor by July 15.

Budget changes in expenditures of less than 10.0 percent of appropriation categories (instruction, support services, enterprise and community services, facilities acquisition and construction, debt service, contingency, and transfers) are implemented by a Resolution passed by the School Board. Budget changes in expenditures of more than 10.0 percent of appropriation categories require a supplemental budget adoption. Exceptions to this would be transfers between appropriation categories and up to 15.0 percent of funds budgeted as contingency. The School Board receives reports on cash flow and budget monitoring monthly, as prepared by the Financial Officer.

We welcome the opportunity to discuss any financial information or to answer questions regarding the data presented in this report. Current information regarding budget development is available by request or on-line at https://www.hsd.k12.or.us/Page/2060.

General Fund – The General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund. The General Fund end balance will remain at a 4.0 percent target.

Expenditure categories include salaries and associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are presented by major function categories which contain program descriptions and budgeted positions. In addition, explanations are available for significant variances which exist between the 2023-24 and 2024-25 budgets.

Revenue comes from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up approximately 90.0 percent of all General Fund revenue. The SSF is allocated through a school equalization formula that includes initial weighting for the number of students and extra weightings for specific types of students: Special Education, English Language Learners, poverty, foster care and pregnant and parenting. The calculation consists of three grants including: general purpose, transportation, and high cost disability.

Special Revenue Funds – Special Revenue Funds are used to account for proceeds of specific revenues from federal, state, and local sources that are legally restricted to expenditures for specified purposes.

The Major Grant Funds are described below and there is a full list of Special Revenue Funds in the Financial Section.

- Title I - Improving Basic Programs Operated by Local Education Agencies
- Title IIA - Supporting Effective Instruction
- IDEIA - Individuals with Disabilities Education Improvement Act
- Measure 98 - High School Success
- Student Investment Account
- Federal Funds for COVID-19 Relief (ESSER I, ESSER II, ESSER III/ARPA)
- Nutrition Services
- Other Special Revenue Funds (Student Body Accounts, local/private grants, etc.)

Debt Service Fund – Accounts for the District's payment of principal and interest on long-term obligations, including General Obligation (GO) bonds, Limited Tax Pension Obligations and Full Faith and Credit Obligations (FFCO). With Voter approval, GO bonds allow the District to finance capital projects such as the construction of new schools, rebuilding schools and purchasing equipment. Limited Tax Pension Obligation bonds were issued to finance the District's unfunded actuarial liability in the Oregon Public Employees Retirement System in 2005 and 2015. Principal revenue sources are property taxes, construction excise tax, and charges to other funds.

Capital Projects Fund – Accounts for activities related to the acquisition, construction, and improvement of District facilities and equipment. The Capital Construction Fund consists of funds used to complete projects associated with the 2017 bond issue to reaching the goal of an "equitable learning environment" for all students in all schools. The majority of the bond funds have been spent on identified projects and the remaining funds will be used over the next three years as needed on projects that qualify under the ballot title. Specifically, the funds are earmarked for facilities repair, technology, and a future site purchase.

Internal Service Fund – A fund that primarily provides benefits, goods, or services to other funds.

Fund Balance – Reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Governmental fund type fund balances are classified as follows:

- Non-spendable Fun Balance – represents amounts that are not in a spendable form. The non-spendable fund balance represents inventories and prepaid items.

- Restricted Fund Balance – represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants or grant requirements) or are restricted by law (constitutionally or by enabling legislation).

- Committed Fund Balance – represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.

- Assigned Fund Balance – represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. The Superintendent and Financial Officer have been granted authority to assign fund balances, pursuant to School Board Resolution dated April 26, 2011.

- Unassigned Fund Balance – is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. The District is targeting an unassigned Fund Balance of 4.0 percent for 2024-25. Other governmental funds would report any negative residual fun balance as unassigned.

Accounting Policies – Governmental funds are used to account for the District's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they are "measurable" and "available." "Measurable" means the amount of the transaction can be determined; "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

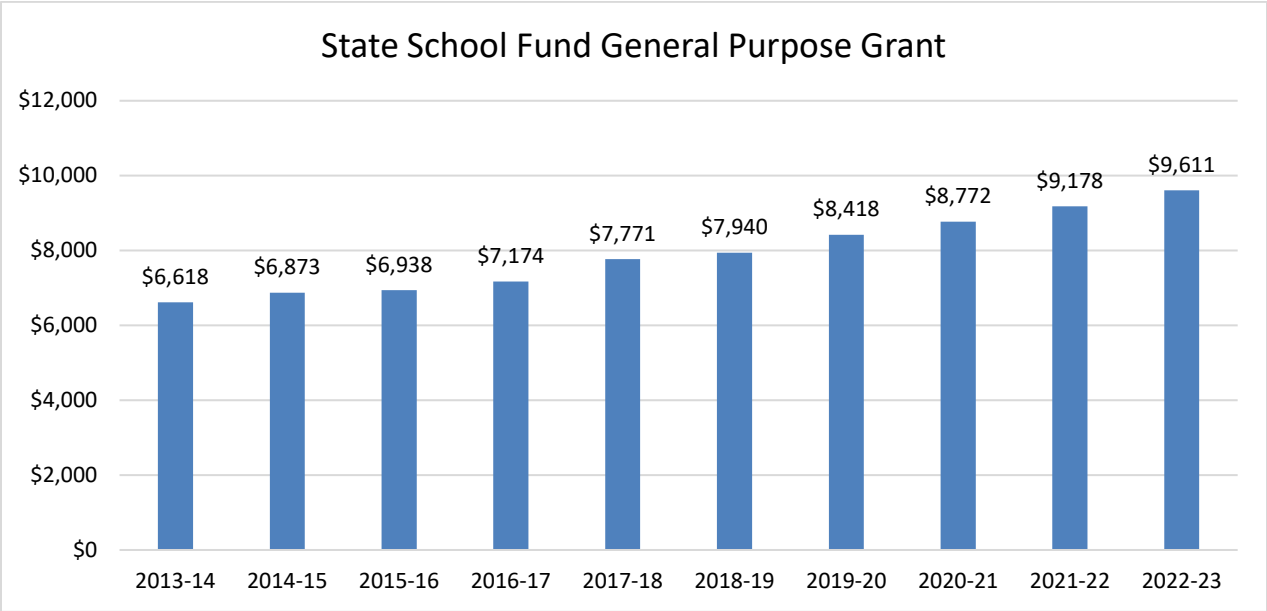
Expenditures are recorded when the liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due. Interfund transactions and certain compensated absences, claims, and judgments, are recognized as expenditures because they will be liquidated with expendable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

The accrual and modified accrual basis of accounting, as utilized by Hillsboro School District 1J, are in accordance with Generally Accepted Accounting Principles.

STATE FUNDING OF K-12 EDUCATION

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

The State School Fund (SSF) allocates funding for each attending student in Oregon through a weighted distribution system. A ten-year historical review of the SSF dollars per ADMr (Average Daily Membership) as shown in the chart below.



Without a state sales tax, Oregon's primary revenue sources are the state income tax and lottery revenues. Therefore, funding levels for K-12 education statewide are significantly affected by fluctuations in the economic climate. In addition, prior to 2007, Oregon's Kicker Law required the state to return any income tax collections in excess of two percent of projections to tax payers. The Rainy Day Fund established by ORS 293.144 in 2017 represented an attempt to stabilize state funding.

On the heels of the global pandemic, the District is currently experiencing a five year period of no reductions to the current service level. Full funding of Measure 98 (High School Success), the Student Investment Account (SIA Grant), targeted Federal Aid funds, and a stable General Fund has given District leadership an opportunity to invest according to the strategic plan. Although stable for the 2024-25 year, great attention is being drawn to the 2025 legislative session and K12 funding advocacy.

Paying for Priorities and the Budget Cycle

- July – Implementation of budget (including changes)
- October/November – Multi-year Program Analysis (A-ROI)
- November – update enrollment and Current Service Level (CSL) projections
- January – Determine program changes to align resources with priorities (sunset, modify, pilot, expand). Budget development cycle begins, monthly Budget Committee
- March – ODE Estimates Released (prior year reconciliation, current year update, upcoming year projections)
- April to June – Propose/Approve/Adopt Budget

Staffing Timeline

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

March- Recruitment

June- Contracts issued

BUDGET PROCESS AND TIMELINE

The District prepares its annual budget in accordance with Oregon Budget Law (ORS 294), which provides standard procedures for the preparation, presentation and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget Law also requires that the budget be balanced, meaning projected resources must equal projected requirements in each fund. Additionally, the District will meet the additional community engagement and accountability requirements under the major grants of High School Success, the Student Investment Account, and the Early Literacy Initiative.

The Hillsboro School District's Budget Committee comprises all seven Board members and an equal number of community members who are appointed by the Board. Staff members are not eligible to serve on the Budget Committee.

The Budget Committee members are appointed for three-year terms. The terms are staggered so that, as near as practicable, one-third of the appointive members' terms end each year.

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

Budget Committee Membership:

Designation Position	Elected Board Member	Term Expires	Appointed Community Member	Term Expires
Position 1	Erika Lopez	2025	Dustin Rose	2026
Position 2	Mark Watson	2025	Zarrmeena Khan	2026
Position 3	Nancy Thomas	2025	VACANT	2024
Position 4	See Eun Kim	2027	Kristine Adams-Wannberg	2024
Position 5	Ivette Pantoja	2027	VACANT	2025
Position 6	Monique Ward	2025	Ian King	2025
Position 7	Patrick Maguire	2027	Kim Strelchun	2025
Student Representative	RJ Panlilio			
Student Representative	Hadley Brathapan			
Student Representative	Aliannah Shalikar			

Hillsboro School District Budget Development activities are listed in the table below. The items may be modified as relevant information becomes available. Please watch for new information on the Budget Matters website.

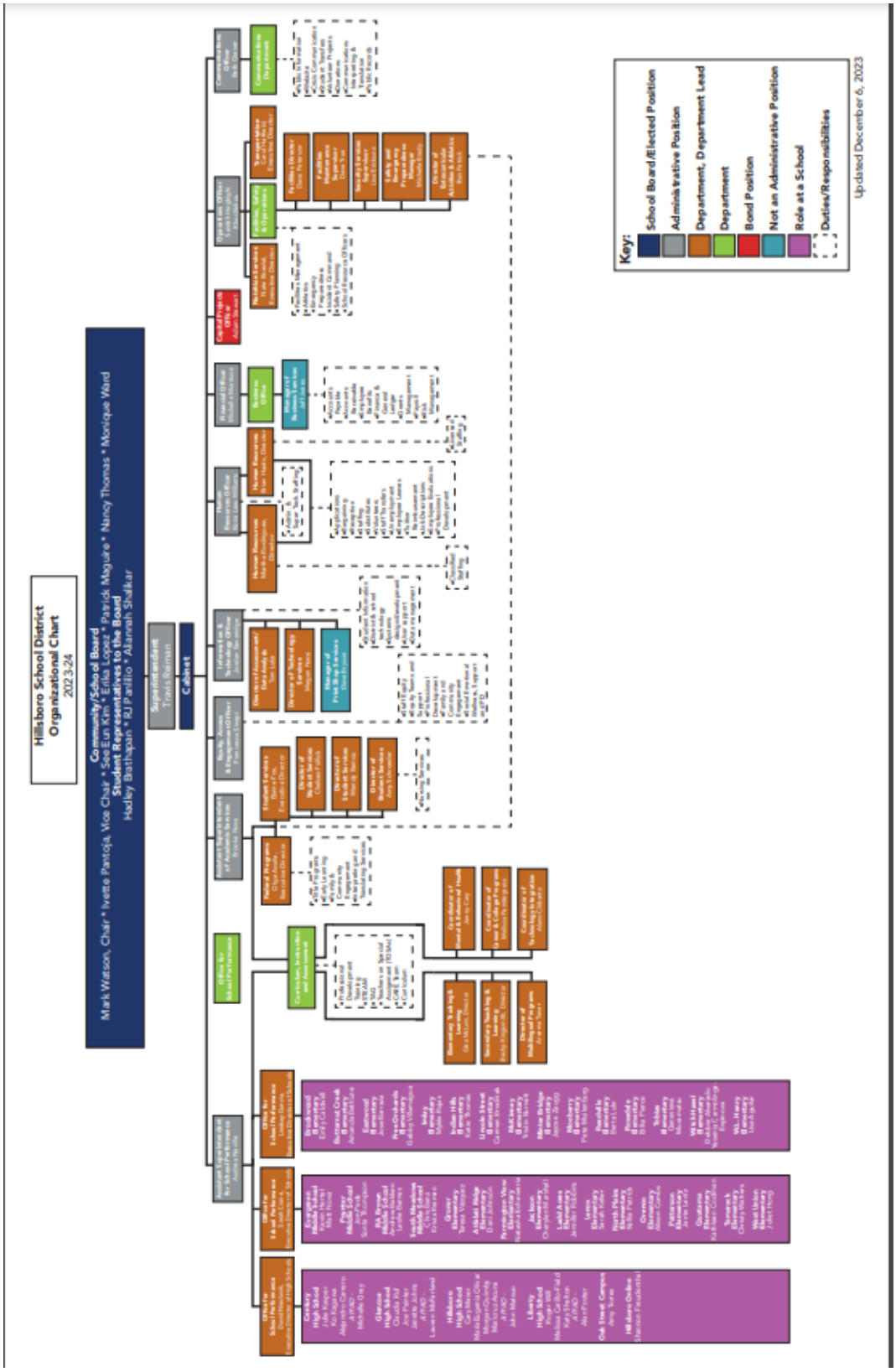
Date	Activity
November 14, 2023	Appoint Budget Committee Members to Vacant Positions
December 5, 2023	Budget Planning Calendar Approved
January 23, 2024	Budget Development Update: Preliminary Outlook
February 27, 2024	Budget Development Update: Investment Plan
Interim Period	Gather input and update projections for Proposed Budget
April 23, 2024	Budget Committee Meeting: Committee members review proposed budget documents, receive Budget Message, and may approve the budget for Hearing. If needed, a Supplemental Budget for the Current Year will also be proposed
May 7, 2024	Additional Budget Committee Meetings (if needed)
June 18, 2024	Budget Hearing: Board Adopts Budget, Makes Appropriations, Declares the Levy
July 1, 2024	Implement Budget
July 15, 2024	Levy Certified to Assessor, and Adopted Budgets distributed per Local Budget Law and district best practice

Publications:

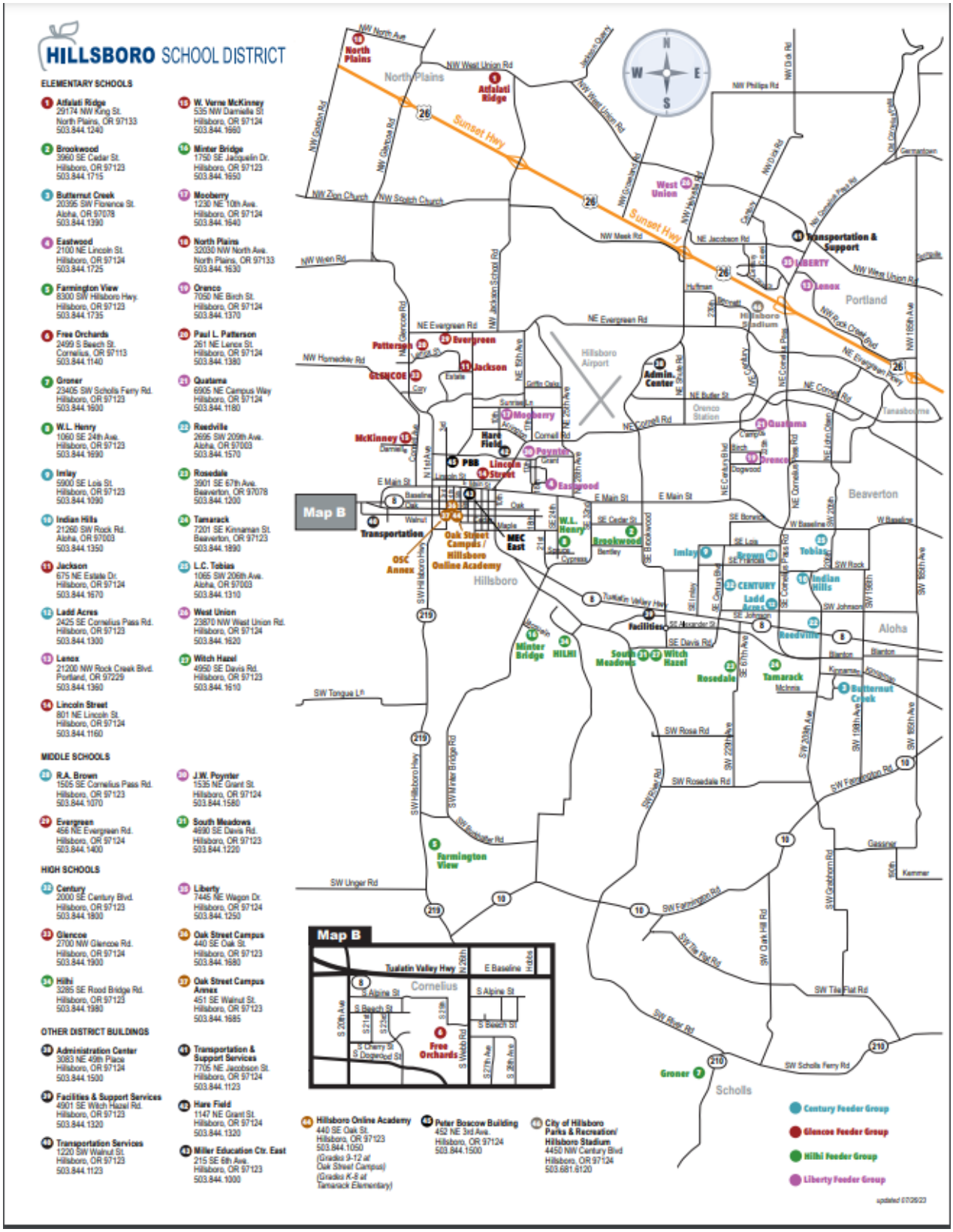
Per local budget law (ORS 294), the Notice of Budget Meeting will be published in the *Hillsboro Tribune* once and be posted on the District web site prior to the Budget Committee Meeting. The Proposed Document will be available by request on the day of the Budget Committee Meeting.

The Notice of Budget Hearing and Budget Summary will be published once not more than 25 days or less than 5 days prior to the Budget Hearing date.

DISTRICT ORGANIZATIONAL CHART

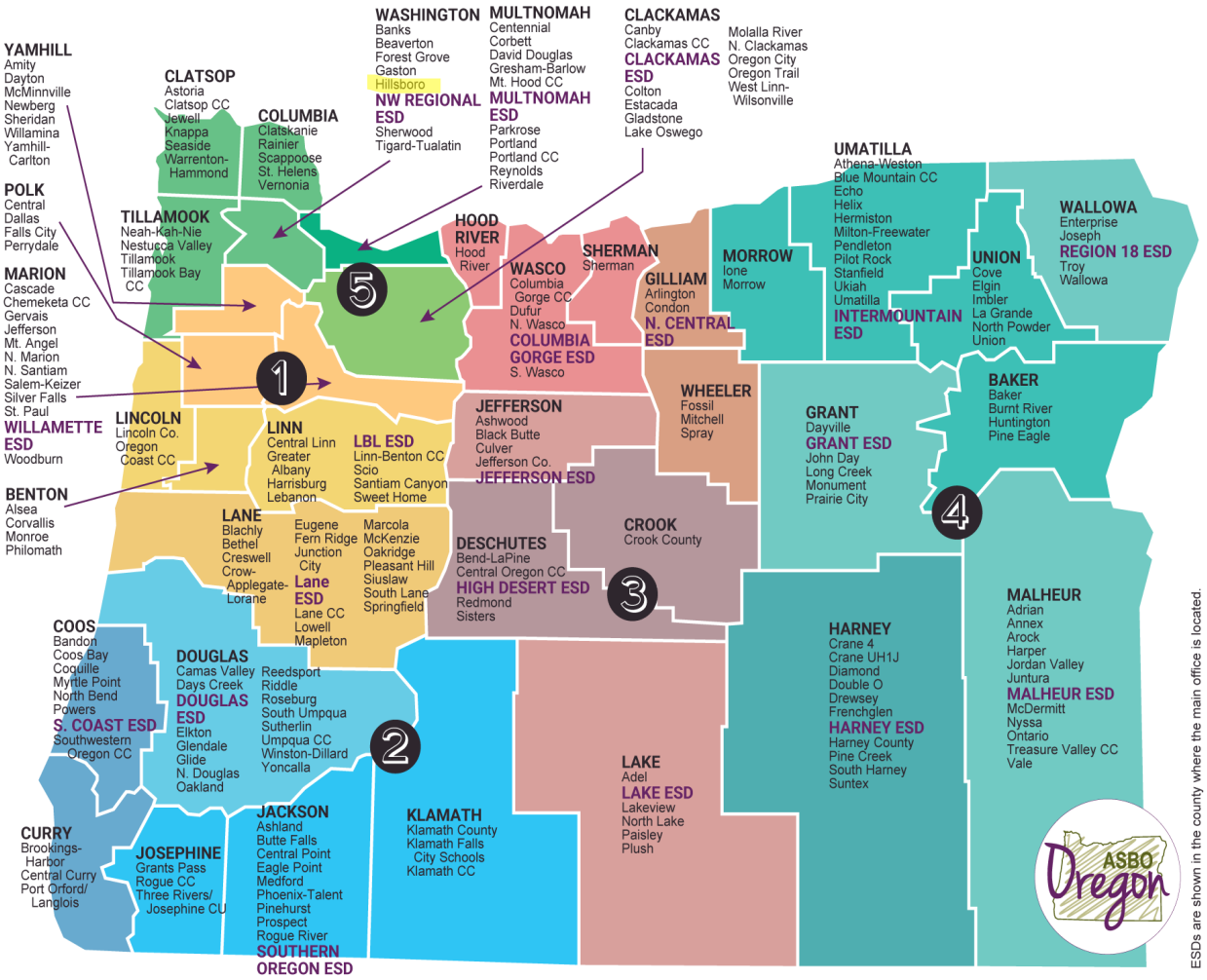


DISTRICT SCHOOL ZONE MAP



DISTRICT LOCATION RELATIVE TO STATE

Hillsboro School District is located in the northwestern part of Oregon in Zone 5. Encompassing more than 200 square miles, Hillsboro School District serves families from the communities of Hillsboro, North Plains, Cornelius, Aloha, and a portion of Sherwood. District property is in three separate counties: Washington, Multnomah, and Yamhill.



FINANCIAL SECTION

HILLSBORO SCHOOL DISTRICT

Know, value, and empower every student to achieve their dreams

HILLSBORO SCHOOL DISTRICT

Know, value, and empower every student to achieve their dreams

HILLSBORO SCHOOL DISTRICT 1J
FINANCIAL SECTION
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FINANCIAL OVERVIEW

The Financial Section contains detailed information on Hillsboro School District revenues and expenditures in the 2024-25 budget. The initial part of this section is a summary for all funds. The remaining portion of this section includes more detail with narratives and financial reports for revenues and expenditures by fund.

Classification Structure

The primary elements used to classify revenues and expenditures are fund, function and object. Funds represent the highest level of the classification structure. Functions are group-related activities aimed at accomplishing a major service. The seven major categories are Instruction, Support Services, Enterprise & Community Services, Facilities Acquisition & Construction, Long-Term Debt Service, Transfers and Contingency (Other Uses of Funds). Under Oregon Budget Law, budgets are appropriated (adopted) at these levels. Objects are used to describe the type of good or service and are broken down into eight categories: Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other Expenses, Transfers and Contingency.

ALL FUNDS SUMMARY BY OBJECT

		2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
Revenue						
1000	Local Revenue	$141,054,870	$148,382,553	$164,781,341	$160,708,459	$177,408,114
2000	Intermediate Revenue	$5,650,108	$6,121,000	$7,545,938	$6,775,911	$8,087,971
3000	State Revenue	$155,258,574	$175,017,944	$182,979,423	$189,284,132	$195,634,493
4000	Federal Revenue	$19,761,420	$29,128,248	$29,691,717	$34,652,000	$19,630,500
5000	Other Sources	$270,737,705	$146,212,151	$111,094,985	$36,748,439	$44,780,805
	Total Revenue	**$592,462,677**	**$504,861,896**	**$496,093,404**	**$428,168,941**	**$445,541,883**
Expenditures						
0100	Salaries	$133,882,598	$157,979,461	$171,526,679	$181,583,379	$181,923,707
0200	Associated Payroll Costs	$79,663,545	$80,480,022	$87,164,168	$90,782,337	$92,867,610
0300	Purchased Services	$30,734,710	$35,888,260	$38,157,078	$32,214,874	$35,525,011
0400	Supplies & Materials	$22,824,868	$26,322,133	$27,481,192	$24,770,653	$22,676,567
0500	Capital Equipment	$82,158,437	$46,892,671	$37,055,834	$12,406,593	$7,209,726
0600	Other Expenditures	$96,014,155	$58,348,182	$60,686,387	$60,689,914	$63,386,753
0700	Transfers	$0	$0	$8,500,000	$400,000	$400,000
0800	Reserves	$0	$0	$0	$25,321,191	$41,552,509
	Total Expenditures	**$445,278,313**	**$405,910,729**	**$430,571,338**	**$428,168,941**	**$445,541,883**
	Ending Fund Balance	**$147,184,364**	**$98,951,167**	**$65,522,066**	**$0**	**$0**

ALL FUNDS SUMMARY BY OBJECT THREE YEAR FORECAST

		2024-25 Proposed	2025-26 Forecasted	2026-27 Forecasted	2027-28 Forecasted
Revenue					
1000	Local Revenue	$177,408,114	$184,964,214	$193,221,785	$171,966,108
2000	Intermediate Revenue	$8,087,971	$8,330,610	$8,580,528	$8,837,944
3000	State Revenue	$195,634,493	$203,381,034	$211,724,786	$221,433,187
4000	Federal Revenue	$19,630,500	$4,769,415	$4,912,497	$5,059,872
5000	Other Revenue	$44,780,805	$36,911,129	$32,665,821	$23,398,548
	Total Revenue	**$445,541,883**	**$438,356,402**	**$451,105,417**	**$430,695,659**
Expenditures					
0100	Salaries	$181,923,707	$178,527,671	$186,296,353	$194,406,674
0200	Associated Payroll Costs	$92,867,610	$94,338,335	$98,334,696	$102,502,875
0300	Purchased Services	$35,525,011	$35,255,126	$36,876,002	$38,261,541
0400	Supplies & Materials	$22,676,567	$19,953,166	$26,673,811	$21,421,569
0500	Capital Equipment	$7,209,726	$5,210,528	$4,393,742	$4,531,194
0600	Other Expenditures	$63,386,753	$64,845,269	$68,120,394	$41,984,102
0700	Transfers	$400,000	$4,650,000	$4,662,000	$424,360
0800	Reserves	$41,552,509	$35,576,307	$25,748,419	$27,163,344
	Total Expenditures	**$445,541,883**	**$438,356,402**	**$451,105,417**	**$430,695,659**

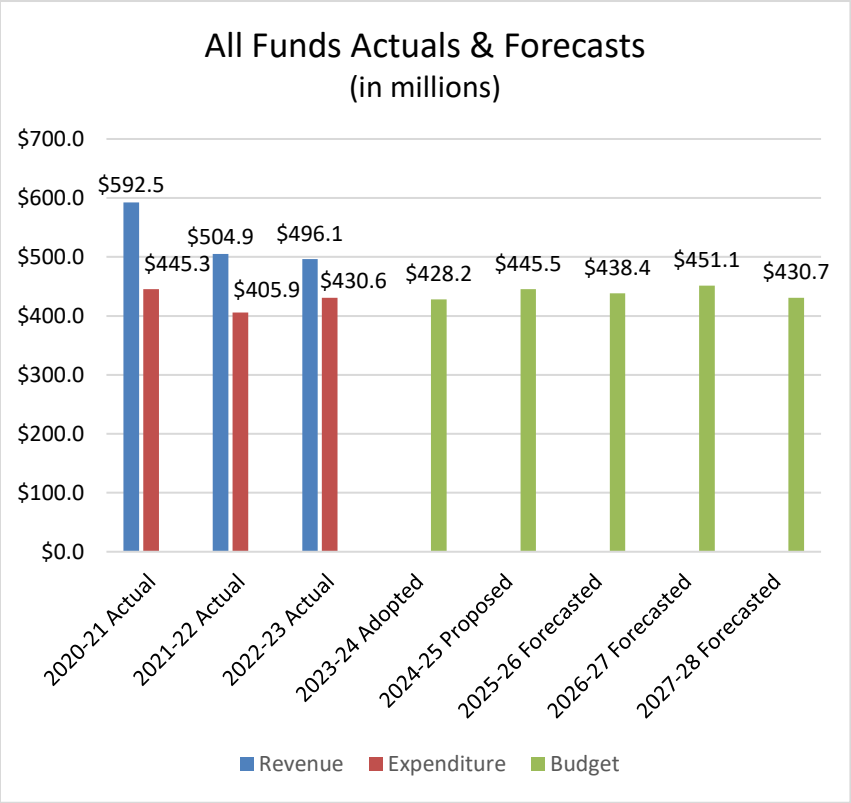
Assumptions:

General Fund: Includes projected growth (at $10.3B Current Service Level State School Fund).

Special Revenue Fund: ESSER Funds exhausted after FY 2023-24, creates a significant drop. SIA and HSS projected steady at full funding for 2023-24 and beyond.

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

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



FUND BALANCES

Oregon Budget Law requires a balanced budget where total resources equal total expenditures, therefore no ending fund balance is budgeted in 2023-24 or 2024-25. The ending fund balances by fund are listed in the following table for the last three years.

Significant changes that can be noted below are:

The General Fund adopted budget for the fiscal year ended June 30, 2023, was increased by $2,100,000 during the fiscal year by appropriation changes. During the year, expenditures were $1,267,802 more than budgeted.

Major factors for General Fund Balance included stability of the State School Fund and property tax collections. The expenditure analysis for the year indicates both prudent operational management and leveraging federal support via other agencies.

As of June 30, 2023, the assigned and unassigned fund balance decreased by $7.4 million during the current fiscal year for a total fund balance of $14.6 million. The assigned and unassigned fund balance combined represented 5.6 percent of total General Fund expenditures. The unassigned fund balance of $10.4 million represents 4.0 percent of the total General Fund Expenditures which is a target of the Budget Committee. The assigned portions of the fund balance represent insurance pool balances for Hillsboro Education Association members and Hillsboro Classified United members, discretionary budget carryover for schools, and future year expenses.

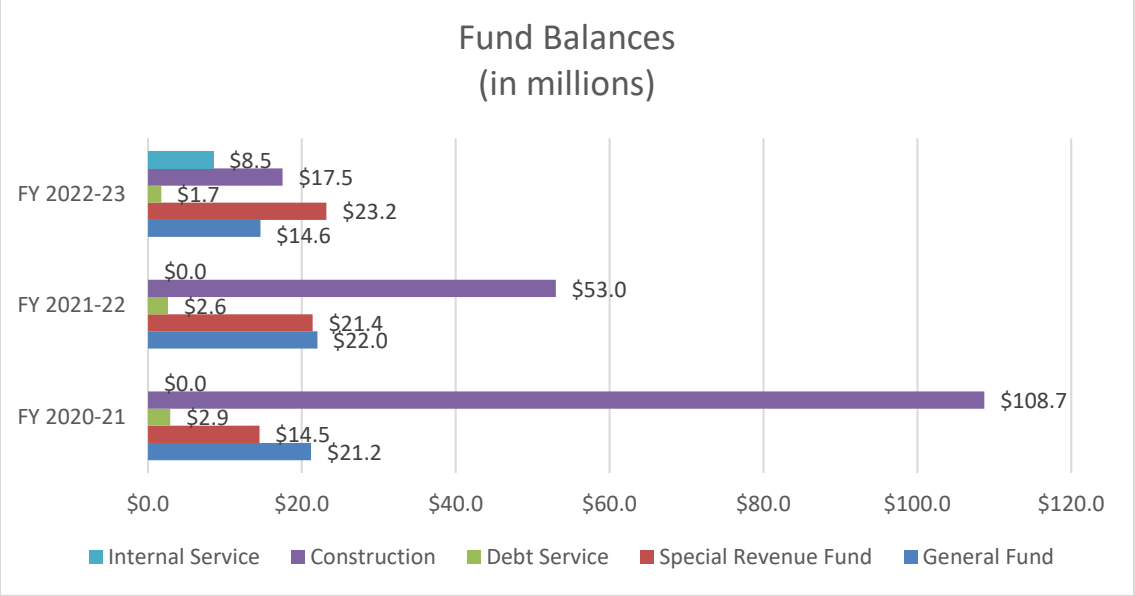
Due to the material difference and anomalous spending patterns, the 2020-21 fiscal year will be largely omitted for future budget modeling and projections.

The Special Revenue Fund Balance decreased due to the expiration of federal program resources.

The Debt Service Fund remains stable with a slight decrease due to assessed property values growing more quickly than anticipated based on historical growth trends.

The Capital Project Fund balance continues to decline as resources are utilize towards items authorized under the ballot title and schedule.

Fund Number	Description	Ending Fund Balance 2020-21	2021-22	2022-23
100	**General Fund**			
	Non-spendable Inventory	$49,355	$16,366	$34,621
	Non-spendable Prepaid Items	$1,035,758	$1,823,079	$1,315,143
	Assigned	$11,245,779	$10,666,883	$3,234,544
	Unassigned	$8,863,139	$9,491,915	$10,045,294
	General Fund Total	**$21,194,031**	**$21,998,243**	**$14,629,602**
2XX	**Special Revenue Fund**			
	Non-spendable Inventory	$384,150	$379,477	$197,867
	Restricted for Special Programs	$14,076,894	$21,011,505	$22,970,186
	Special Revenue Fund Total	**$14,461,044**	**$21,390,982**	**$23,168,053**
3XX	**Debt Service Fund**			
	Restricted for Debt Services	$2,868,600	$2,574,335	$1,687,033
	Debt Service Fund Total	**$2,868,600**	**$2,574,335**	**$1,687,033**
4XX	**Capital Projects Fund**			
	Non-spendable Prepaid Items	$401,141	$502,769	$376,068
	Restricted for Capital Projects	$108,259,548	$52,484,838	$17,161,310
	Capital Projects Fund Total	**$108,660,689**	**$52,987,607**	**$17,537,378**
XXX	**Internal Service Fund**			
	Restricted for Future Expenses	$0	$0	$8,500,000
	Internal Service Fund Total	**$0**	**$0**	**$8,500,000**
	Fund Balance Total	**$147,184,364**	**$98,951,167**	**$65,522,066**



ALL FUNDS BUDGET

Fund Number	Description	Amount
100	**Total General Funds**	**$294,674,483**
Special Revenue Funds		
202	Hillsboro Schools Foundation	$425,000
203	Title I Summer Migrant	$475,000
204	Small Grants	$175,000
205	Title VI	$40,000
208	Title IA/Improving America's Schools Act (IASA)	$4,250,000
212	Title IC (Migrant)	$1,300,000
213	Title IC Preschool-Migrant	$150,000
217	Nutrition services - Non Program Food	$212,000
218	Title III	$430,000
221	Title IIA Improve Teacher Quality	$600,000
222	Title I/Perkins Vocational Technology	$225,000
223	CTE Revitalization Grant	$250,000
224	Federal School Improvement	$460,000
225	Secondary Career Pathways	$350,000
226	My Future My Choice	$50,000
227	Federal COVID Funds- ESSER/ARPA	$500,000
229	M99 - Outdoor School	$1,500,000
230	Oregon Health Authority	$200,000
231	IDEA (PL 101-476)	$3,200,000
232	Medicaid Billing Pilot Program	$150,000
233	Vision Screening Grant	$10,000
235	Regional Autism Services	$525,000
237	Electric School Bus	$6,000
238	Extended Assessment	$15,000
239	NWRESD	$125,000
240	Meyer Memorial Grant	$110,000
242	McKinney Vento	$99,000
244	Washington County	$45,000
245	CCD/Teen Mom Grant	$5,000
247	Oregon Department Of Human Services	$195,000
248	State of Oregon Grants	$75,000
250	City Of Hillsboro	$25,000
251	SSA/SIA	$18,000,000
252	Extended Day Learning Programs	$200,000
254	Oregon Department Of Education	$1,500,000
260	Summer Learning Grants	$1,500,000
263	Coffee Shop	$90,000
265	Early Literacy Grant	$2,500,000

269	Medicaid Administration Claiming	$150,000
270	Nike Grant	$65,000
271	Print shop	$50,000
272	LULAC National Education Service Center	$5,000
275	Donations Fund	$1,350,000
277	Nutrition Services Fund	$11,670,000
279	Dept of Ed-Facilities Grant	$750,000
280	Construction Excise Tax	$600,000
281	Facilities Recycled Materials Fund	$25,000
282	Energy Efficient Schools SB 1149	$550,000
283	Synopsys	$25,000
285	PAX Good Behavior Game Grant	$41,000
286	Intel Foundation Grants	$60,000
288	Kindergarten Partnership Grant	$65,000
289	Pre-School Promise Grant	$300,000
290	Health and Education Partnership	$750,000
292	Student Body Funds	$2,900,000
298	M98 CCR And Drop-Out Prevention	$6,200,000
299	Transportation Equipment Fund	$1,500,000
2XX	Carryover	$6,886,000
Total Special Revenue Funds		**$73,909,000**
Total Debt Service Funds		**$58,358,400**
Total Capital Projects Funds		**$10,100,000**
Total Internal Service Funds		**$8,500,000**
Total Budget For All Funds		**$445,541,883**

GENERAL FUND REVENUES

The General Fund is used to account for all transactions related to the District's operations, except those required to be accounted for in other funds. Major revenue sources include local property taxes and the State School Fund.

General Fund expenditures encompass the day-to-day operations of the District, except for those expenditures related to programs funded by federal, state, and local sources for designated purposes, payment of bonded debt, capital facility acquisition and construction, food service, internal services, and trust/agency.

General Fund expenditures are subject to appropriation. Year-end unreserved fund balances are carried forward to the following year as Beginning Fund Balances.

Current Year's Taxes

The current tax levy is one of the main sources of revenue for funding the operation of the Hillsboro School District. It is based on the assessed valuation of all taxable property within the District. It is collected by the County Treasurer and includes current taxes, prior year taxes, and any penalties or interest paid.

The tax amount remains stable due to property tax limitation Ballot Measures 5, 47, and 50. The current rate is $4.9749 per $1,000 of assessed value to support the General Fund.

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
$82,050,272	$85,760,442	$92,785,505	$93,524,331	$105,299,788

Interest on Investments

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
$367,489	$297,679	$1,912,304	$639,744	$1,912,304

Other Local Revenue

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
$1,553,276	$2,460,031	$4,166,156	$2,751,130	$4,434,290

County School Fund

An act of Congress granted roughly 6.0 percent of acquired state lands for the support of K-12 education. Revenue comes from state leasing rights, unclaimed property, forest management, and gifts. The funds are invested and the earnings are distributed to K-12 districts.

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
$537,151	$542,691	$502,104	$550,000	$466,760

ESD Pass-Through Dollars

The Northwest Regional Education Service District (NWRESD) provides a menu of services for districts to purchase using service credits. Revenue from the state flows through the NWRESD to the individual districts as either service credits to be used for support in special education, curriculum planning, or professional development, or as cash (up to 90.0 percent).

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
$3,592,811	$3,592,812	$3,956,207	$4,632,718	$4,469,343

Other Intermediate Sources

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
$118,447	$73,193	$77,379	$73,193	$81,868

State Sources

State sources make up approximately 54.3 percent of all revenue received in the General Fund. The State School Fund, Common School Fund, state timber taxes, and transportation reimbursement comprise state sources. The Oregon Department of Education is required to provide districts with estimates of State School Support in March of each year. The current estimate is based on a $10.3 billion K-12 allocation for the 2023-25 biennium.

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
$139,852,283	$145,150,323	$148,854,408	$154,252,132	$160,034,325

Other Sources

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
$130,969	$259,378	$9,643	$0	$0

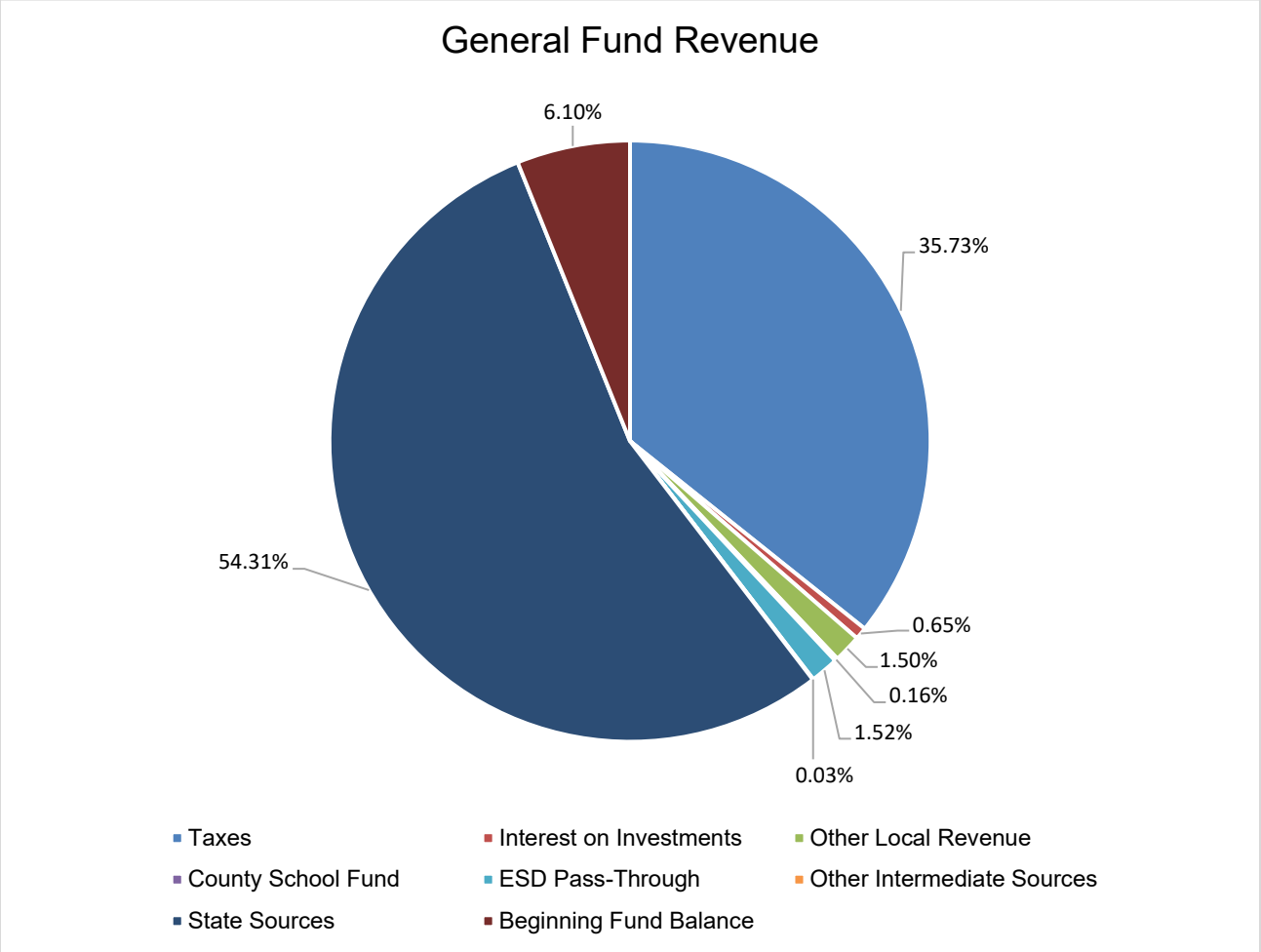
Beginning Fund Balance

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.

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
$11,973,234	$21,194,031	$21,998,243	$12,824,439	$17,975,805

Total Revenue

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
$240,175,932	$259,330,580	$274,261,949	$269,247,687	$294,674,483



BEGINNING FUND BALANCE AND FINANCIAL STABILITY

With the uncertainty in state funding, an important element in maintaining sustainability from one year to another is the Beginning Fund balance. The Beginning Fund balance is used to maintain a positive cash flow until tax revenues are received in November, and to smooth out unexpected shortages of revenues.

The District is targeting an unassigned Fund Balance of 4.0 percent for 2024-25. The budget includes $17,975,805 as the Beginning Fund balance, which is an increase of $5.2 million from the 2023-24 adopted budget beginning fund balance. The Unassigned balance of $11.8 million represents 4.0 percent of the total General Fund Expenditures which is a target of the Budget Committee. The Assigned portions represent insurance pool balances for Hillsboro Education Association members and Hillsboro Classified United members.

Notable Revenue Changes between budget years:

- Object 1980 Fees Charged to Grants – the indirect rate of 3.75 percent will be charged to major grant programs to cover operational overhead incurred for program activities.

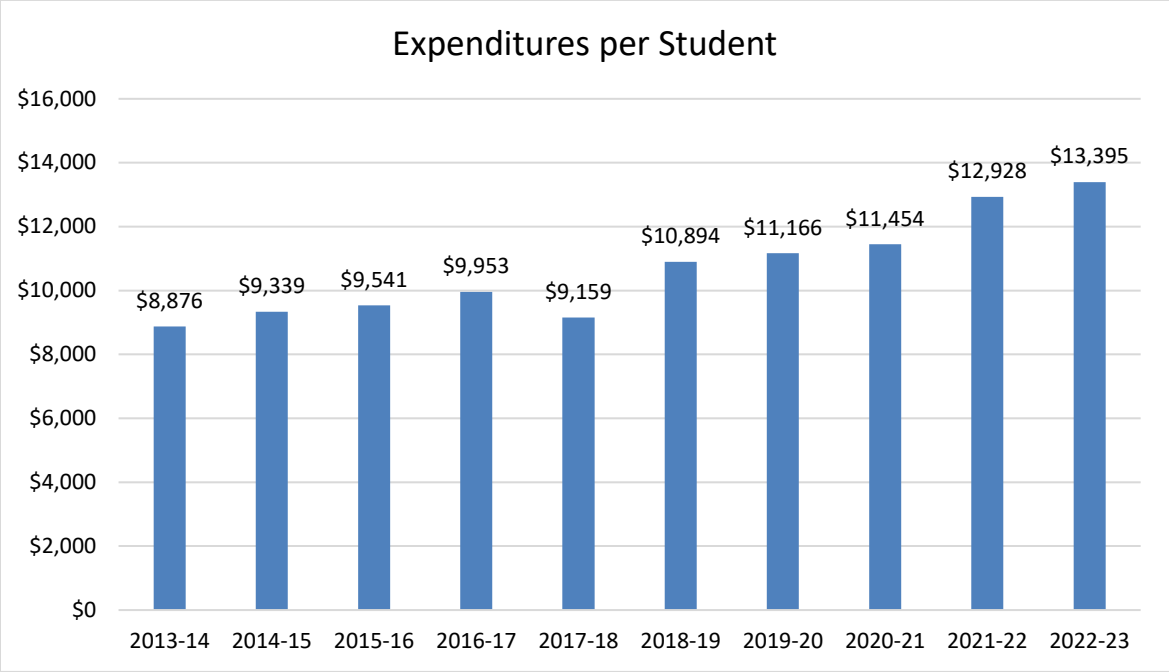
- Object 3101 State School Fund – the amount is based on $10.2 billion state school fund allocations by the legislative session for the 2023-25. Actual revenue is based on a per-student formula and changes with number and types of students.

- Object 5400 Fund Balance remains targeted at 4.0 percent.

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED
100.0000.1111	CURRENT YEAR PROPERTY TAX	$81,370,081	$84,924,233	$91,904,289	$92,577,662	$104,421,688
100.0000.1112	PRIOR YEAR PROPERTY TAX	$624,398	$784,360	$767,706	$887,970	$599,409
100.0000.1114	PAYMENTS IN LIEU OF PR TX	$13,665	$11,464	$16,952	$12,979	$24,479
100.0000.1190	PENALTIES & INTEREST ON TAX	$42,128	$40,385	$96,558	$45,720	$254,212
100.0000.1411	TRANSP FEES FROM INDIVID	$1,782	$4,137	$13,087	$3,778	$48,816
100.0000.1510	INTEREST ON INVESTMENTS	$0	$0	$391,545	$0	$391,545
100.0000.1512	INTEREST ON LGIP	$367,489	$290,175	$1,520,759	$639,744	$1,520,759
100.0000.1513	INTEREST ON BANK ACCOUNTS	$0	$7,504	$0	$0	$0
100.0000.1710	GATE RECEIPTS	$4,424	$69,737	$87,356	$92,532	$105,917
100.0000.1744	STUDENT PARTICIPATION FEES	$46,997	$199,063	$296,472	$233,534	$405,640
100.0000.1746	STUDENT TESTING FEES	$0	$0	$1,800	$0	$2,176
100.0000.1910	RENTAL/BLDG USAGE	$116,528	$216,803	$274,260	$279,987	$347,633
100.0000.1920	CONTRIBUTIONS/DONATIONS	$2,859	$4,350	$3,257	$4,925	$2,491
100.0000.1940	SRVC PROVIDED TO OTHER LEA	$177,006	$0	$0	$0	$0
100.0000.1960	RECOVERY PRIOR YEAR EXP	($17,266)	$13,452	$32,770	$5,349	$74,320
100.0000.1975	REBATE	$18,979	$46,325	$0	$57,499	$0
100.0000.1980	FEES CHARGED TO GRANTS	$823,141	$1,397,185	$1,809,257	$1,497,344	$1,809,257
100.0000.1990	MISCELLANEOUS REVENUE	$293,986	$155,323	$1,215,275	$175,841	$1,215,275
100.0000.1992	REBATE/INCENTIVE	$80	$235	$44,550	$234	$44,550
100.0000.1993	REIMBURSE/EXPENSE	$83,803	$353,421	$355,813	$400,107	$355,813
100.0000.1995	PRINTING REVENUE	$0	$0	$39	$0	$27
100.0000.1997	SETTLEMENTS	$0	$0	$323	$0	$224
100.0000.1998	REIMBRSMT -MODIFIED WORKER	$957	$0	$31,897	$0	$22,151
TOTAL LOCAL REVENUE		**$83,971,037**	**$88,518,152**	**$98,863,965**	**$96,915,205**	**$111,646,382**
100.0000.2101	COUNTY SCHOOL FUND	$537,151	$542,691	$502,104	$550,000	$466,760
100.0000.2102	ESD PASS THROUGH	$3,592,811	$3,592,812	$3,956,207	$4,632,718	$4,469,343
100.0000.2199	OTHER INTERM SRCS	$118,447	$73,193	$77,379	$73,193	$81,868
TOTAL INTERMEDIATE SOURCES		**$4,248,409**	**$4,208,696**	**$4,535,690**	**$5,255,911**	**$5,017,971**
100.0000.3101	STATE SCH FUND	$126,021,741	$131,512,786	$134,288,464	$138,020,000	$142,481,333
100.0000.3103	COMMON SCHOOL FUND	$2,223,747	$2,249,342	$2,480,834	$2,578,948	$2,692,078
100.0000.3104	STATE TIMBER REVENUE	$1,070,795	$848,145	$1,251,363	$850,000	$918,635
100.0000.3105	SSF TRANSPORTATION	$10,536,000	$10,540,050	$10,833,747	$11,303,184	$11,642,279
100.0000.3199	OTHER UNRESTRICTED GRANTS	$0	$0	$0	$1,500,000	$2,300,000
100.0000.3200	RESTRICTED GRANTS IN AID	$0	$0	$0	$0	$0
TOTAL STATE SOURCES		**$139,852,283**	**$145,150,323**	**$148,854,408**	**$154,252,132**	**$160,034,325**
100.0000.5200	TRANSFERS	$0	$0	$0	$0	$0
TOTAL TRANSFERS		**$0**	**$0**	**$0**	**$0**	**$0**
100.0000.5300	COMPENSATION/LOSS	$130,969	$259,378	$9,643	$0	$0
TOTAL COMPENSATION/LOSS ASSETS		**$130,969**	**$259,378**	**$9,643**	**$0**	**$0**
TOTAL BEGINNING FUND BALANCE		**$11,973,234**	**$21,194,031**	**$21,998,243**	**$12,824,439**	**$17,975,805**
TOTAL REVENUE		**$240,175,932**	**$259,330,580**	**$274,261,949**	**$269,247,687**	**$294,674,483**

GENERAL FUND EXPENDITURES

Each year, the Oregon Department of Education (ODE) calculates the spending per student for the General Fund, based on actual data compiled from District audits reported to ODE.



At the end of the 2022-23 fiscal year, the average operational cost of educating a student in the Hillsboro School District was $13,395. This figure is determined by dividing total General Fund expenditures for 2022-23, $251,132,347, by our total Average Daily Membership (ADM) of 18,748 ($251,132,347/18,748 = $13,412). The breakdown of the $13,395 is as follows:

Instruction ($6,390 per student). Staffing, materials, and supplies for classroom instruction, alternative education, ESL, Youth Corrections program, summer school, and Talented and Gifted (TAG) program.

Special Education ($2,749 per student). Staffing, materials and supplies for students with disabilities in less restrictive programs, and students with disabilities in restrictive programs is in addition to the general “Instruction” amount per student.

Student Services ($102 per student). Staffing and office supplies for attendance, guidance, health services, media services, assessment, testing, and instructional staff development.

Central Services ($333 per student). Expenditures related to the Board of Directors, Superintendent, Business Office, Print Shop, and Human Resources.

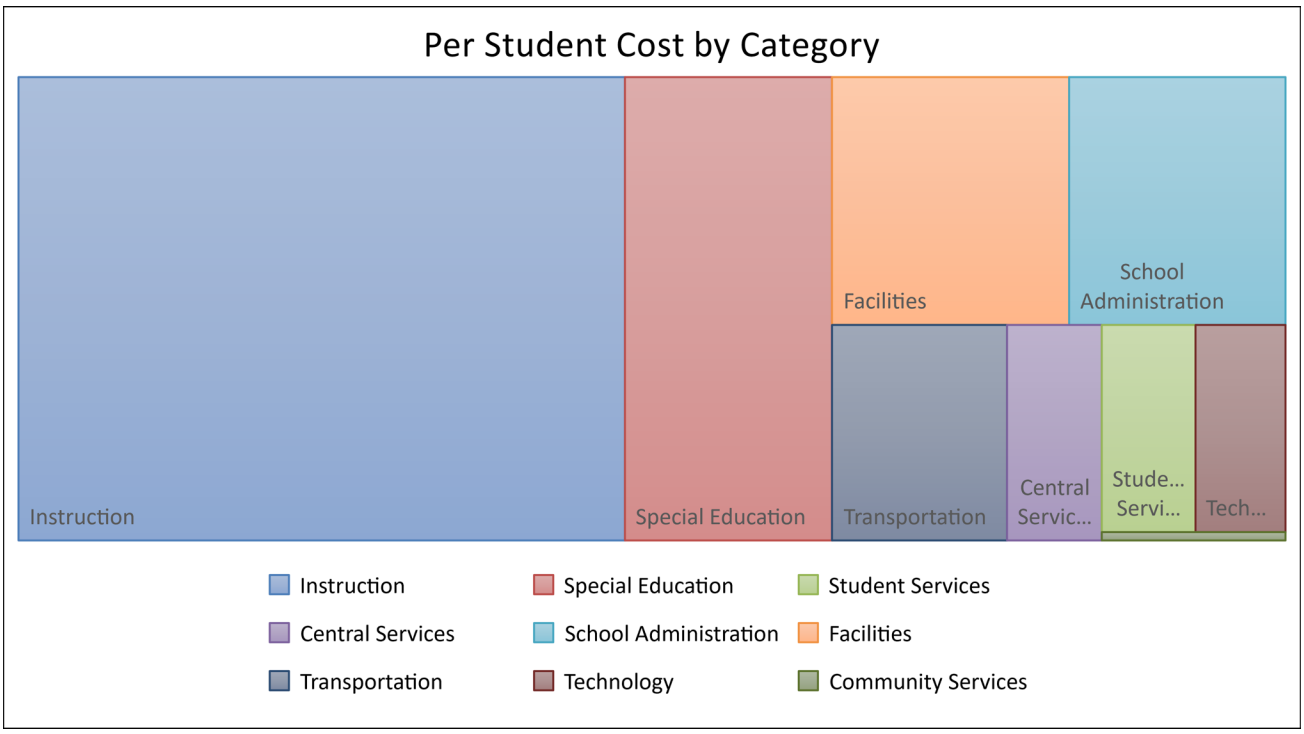
School Administration ($1,237 per student). Principals, assistant principals, teachers on special assignment (TOSAs), supplies, materials, purchased administrative services, and support at each campus.

Facilities ($1,268 per student). Personnel and supplies for custodial and maintenance services, plus major maintenance projects district wide.

Transportation ($942 per student). Transportation costs for home-to-school, special education, and athletic/activity events. 70.0 percent of eligible transportation costs are reimbursed by the state.

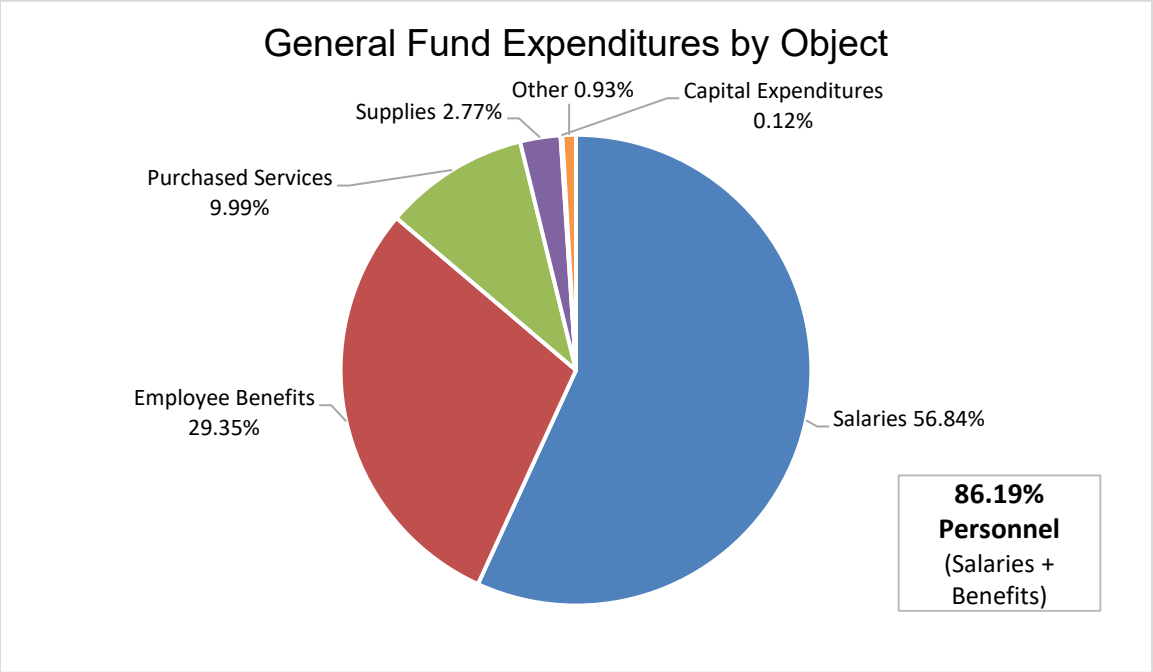
Technology ($339 per student). Staffing and new technology for classroom instruction.

Community Service ($35 per student). Personnel and supplies used to perform a variety of community services, primarily the Office of Hispanic Outreach.



GENERAL FUND BUDGET BY OBJECT SUMMARY

Object	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed	Increase/Decrease from Prior Year
Salaries	$119,921,188	$133,231,917	$142,607,540	$143,161,616	$159,656,141	11.52%
Benefits	$71,289,823	$68,729,931	$73,581,401	$74,343,028	$82,439,215	10.89%
Purchased Services	$16,779,446	$23,585,778	$25,255,226	$24,802,522	$28,052,421	13.10%
Supplies and Materials	$8,954,654	$9,419,439	$6,273,518	$10,200,496	$7,786,334	-23.67%
Capital Expenditures	$263,680	$191,111	$274,324	$418,902	$344,297	-17.81%
Other	$1,773,110	$2,174,161	$3,140,338	$2,345,316	$2,609,096	11.25%
Transfers	$0	$0	$8,500,000	$0	$0	0.00%
Reserves	$21,194,031	$21,998,243	$14,629,602	$13,975,807	$13,786,979	-1.35%
Total	**$240,175,932**	**$259,330,580**	**$274,261,949**	**$269,247,687**	**$294,674,483**	**9.44%**



GENERAL FUND EXPENDITURES BY OBJECT

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	2024-25 FTE
100.0000.0111	REG LICENSED SALARIES	$76,745,479	$81,223,244	$85,895,875	$86,002,642	$96,259,495	949.3
100.0000.0112	REG CLASSIFIED SALARIES	$28,002,491	$31,134,665	$33,625,705	$33,071,915	$37,232,981	701.2
100.0000.0113	REG ADMIN SALARIES	$8,684,980	$10,274,527	$10,788,666	$11,687,243	$12,031,581	62.1
100.0000.0114	REG SUPERVISORY SALARIES	$2,287,491	$2,765,518	$3,295,879	$3,228,301	$4,133,119	29.5
100.0000.0116	EARLY RETIREMENT STIPEND	$0	$0	$0	$0	$0	0.0
100.0000.0121	SUBSTITUTES-LICENSED	$78,043	$305,817	$234,979	$343,788	$264,250	0.0
100.0000.0122	SUBSTITUTES-CLASSIFIED	$103,378	$112,155	$33,560	$123,999	$32,390	0.0
100.0000.0123	CERTIFIED TEMPORARY WAGE	$73,951	$249,647	$728,883	$378,463	$761,683	0.0
100.0000.0124	TEMPORARY-CLASSIFIED	$164,636	$883,648	$1,198,576	$977,389	$1,252,512	0.0
100.0000.0126	SUBSTITUTES-ADMIN	$1,025	$0	$0	$0	$0	0.0
100.0000.0130	ADDITIONAL SALARIES	$12,852	$10,247	$10,404	$13,640	$12,391	0.0
100.0000.0131	EXTENDED CONTRACT	$959,073	$1,690,837	$1,814,423	$2,196,261	$2,057,722	0.0
100.0000.0132	DEPT COORDINATOR STIPEND	$1,312,620	$1,304,837	$1,352,358	$1,598,195	$1,506,479	0.0
100.0000.0133	ATHLETIC COACHING PAY	$774,264	$854,029	$904,948	$938,683	$997,224	0.0
100.0000.0134	ADVISOR PAY	$157,414	$211,453	$220,704	$227,261	$240,794	0.0
100.0000.0135	STUDENT SUPERVISION PAY	$0	$91,124	$89,196	$94,938	$93,116	0.0
100.0000.0136	ATHLETIC/ACTIVITY PAY	$71,523	$247,666	$283,223	$332,515	$358,573	0.0
100.0000.0138	EXTRA DUTY STIPEND	$0	$48,346	$75,061	$0	$100,110	0.0
100.0000.0139	OVERTIME SALARIES	$194,185	$1,036,912	$1,208,030	$1,113,846	$1,396,498	0.0
100.0000.0140	OTHER TIME	$274,136	$784,884	$839,042	$830,816	$908,056	0.0
100.0000.0144	STUDENT WAGES	$23,647	$2,361	$8,028	$1,721	$17,167	0.0
TOTAL SALARIES		**$119,921,188**	**$133,231,917**	**$142,607,540**	**$143,161,616**	**$159,656,141**	**1,742.1**
100.0000.0211	PERS EMPLOYER CONTRBUTN	$8,428,111	$6,547,130	$6,437,228	$8,491,934	$8,937,523	0.0
100.0000.0212	PERS-EMPLOYEE PICKUP	$0	$0	$0	$0	$0	0.0
100.0000.0213	PERS UAL BOND 2005	$8,857,921	$8,808,455	$9,113,666	$8,701,575	$10,292,552	0.0
100.0000.0214	PERS UAL BOND 2015	$2,279,097	$2,394,247	$2,423,471	$2,453,594	$2,778,017	0.0
100.0000.0216	PERS EMPLOYER-TIER III	$13,211,075	$12,614,853	$14,198,072	$12,780,868	$14,695,677	0.0
100.0000.0218	PERS- PRIOR PERIOD REC	$0	$6,490	$0	$3,758	$0	0.0
100.0000.0220	SOCIAL SECURITY ADMIN	$9,129,135	$10,134,173	$10,827,844	$11,272,464	$12,213,695	0.0
100.0000.0231	WORKERS' COMPENSATION	$666,607	$569,742	$808,860	$635,640	$798,281	0.0
100.0000.0232	UNEMPLOYMENT COMPENSTN	$119,485	$133,133	$1,286,290	$148,392	$957,937	0.0
100.0000.0235	OR PAID FAMILY LEAVE	$0	$0	$0	$0	$1,005,834	0.0
100.0000.0241	DISABILITY INSURANCE	$456,397	$449,759	$508,622	$543,684	$561,248	0.0
100.0000.0242	MEDICAL INSURANCE	$22,598,465	$21,371,838	$22,056,079	$23,046,202	$23,663,326	0.0
100.0000.0243	LIFE INSURANCE	$100,389	$89,084	$87,924	$90,070	$88,032	0.0
100.0000.0244	EMPLOYEE ASSISTANCE	$20,506	$23,311	$24,074	$25,120	$25,788	0.0
100.0000.0245	TRAVEL ALLOWANCE	$120,857	$134,920	$139,611	$152,447	$152,053	0.0

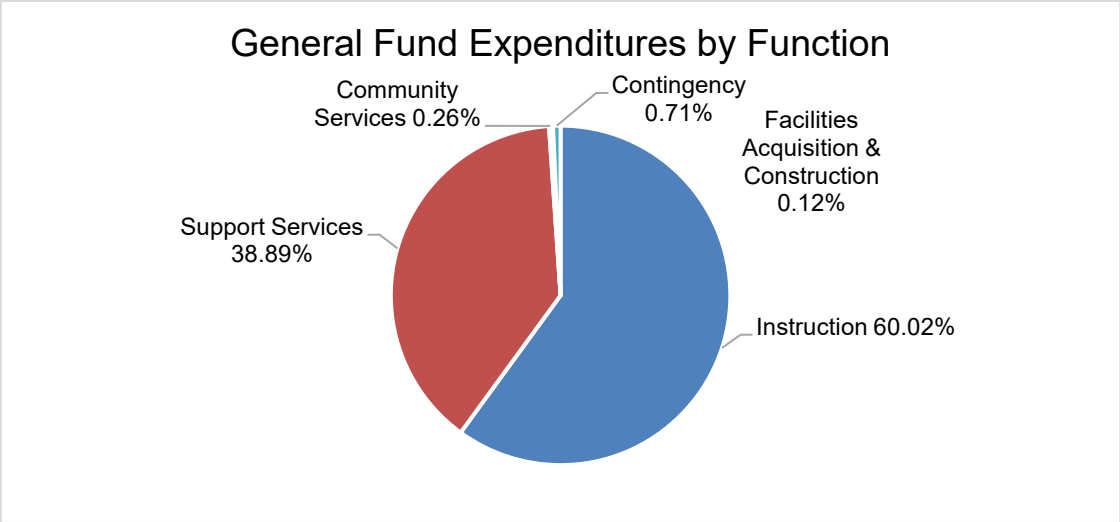
ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	2024-25 FTE
100.0000.0246	DENTAL INSURANCE	$2,767,707	$2,676,788	$2,638,353	$2,931,579	$2,698,118	0.0
100.0000.0247	EMPLOYER PROVIDED TSA	$78,791	$99,918	$104,178	$114,520	$144,841	0.0
100.0000.0248	VISION INSURANCE	$649,034	$611,599	$601,897	$709,007	$612,609	0.0
100.0000.0249	TUITION REIMBURSEMENT	$246,140	$385,083	$423,849	$352,495	$600,000	0.0
100.0000.0251	ADMIN FLEX BENEFIT	$1,492,600	$1,608,408	$1,803,480	$1,774,144	$2,044,480	0.0
100.0000.0252	DOMESTIC PARTNER TAXABLE	$0	$79	($913)	$85	$5,225	0.0
100.0000.0253	TAXABLE BENEFIT-CHILDCARE	$0	$0	$276	$0	$0	0.0
100.0000.0254	COMMUNICATIONS STIPEND	$67,506	$70,921	$98,540	$75,450	$123,979	0.0
100.0000.0255	CLASSIFIED PROF IMPR	$0	$0	$0	$40,000	$40,000	0.0
TOTAL BENEFITS		**$71,289,823**	**$68,729,931**	**$73,581,401**	**$74,343,028**	**$82,439,215**	**0.0**
100.0000.0310	INSTRUCTION SERVICES	$121,874	$100,950	$82,450	$202,237	$89,319	0.0
100.0000.0311	INSTRUCTION SERVICES	$15,104	$142,477	$49,585	$155,107	$77,419	0.0
100.0000.0312	INSTR PROG IMPROVEMENT	$13,139	$28,365	$9,982	$32,536	$5,602	0.0
100.0000.0313	STUDENT SERVICES	$1,229,108	$1,973,580	$1,463,397	$2,494,095	$1,476,222	0.0
100.0000.0318	PROF IMPRV/NON INSTRUCT	$2,610	$9,803	$2,608	$14,556	$3,111	0.0
100.0000.0319	OTHER PROF & TECH INSTRNL	$141,795	$276,317	$364,583	$348,961	$420,085	0.0
100.0000.0320	PROPERTY SERVICES	$314	$3,761	$47,641	$4,314	$339,368	0.0
100.0000.0321	CUSTODIAL SERVICES	$0	$105	$105	$105	$110	0.0
100.0000.0322	REPAIR & MAINTENANCE	$1,191,619	$2,347,434	$1,925,213	$1,199,415	$2,011,847	0.0
100.0000.0323	LAUNDRY & DRY CLEANING	$244,917	$238,988	$296,943	$215,450	$349,602	0.0
100.0000.0324	RENTAL EXPENSE	$450,472	$654,860	$453,160	$1,060,268	$420,468	0.0
100.0000.0325	ELECTRICITY	$2,317,439	$3,147,710	$3,489,750	$3,267,010	$3,931,387	0.0
100.0000.0326	HEATING FUEL	$584,600	$768,519	$870,725	$670,238	$1,015,581	0.0
100.0000.0327	WATER & SEWAGE	$1,767,240	$1,948,795	$2,295,190	$2,325,453	$2,720,434	0.0
100.0000.0328	GARBAGE	$273,079	$441,050	$461,886	$534,911	$495,120	0.0
100.0000.0329	OTHER PROPERTY SERVICES	$17,392	$16,101	$16,882	$8,648	$18,338	0.0
100.0000.0330	STUDENT TRANSPORTATION	$0	$0	$2,357	$0	$2,053	0.0
100.0000.0331	REIMBURSABLE STUDNT TRAN	($28,430)	$237,547	$359,040	$316,386	$329,938	0.0
100.0000.0332	NONREIMB STUDENT TRANS	$60,625	$101,236	$283,331	$105,303	$296,081	0.0
100.0000.0340	TRAVEL	$131,089	$334,358	$540,202	$412,918	$528,960	0.0
100.0000.0343	STUDENT OUT OF DIST TRANS	$0	$0	$5,015	$0	$4,367	0.0
100.0000.0351	TELEPHONE	$814,866	$477,374	$480,614	$547,568	$500,780	0.0
100.0000.0353	POSTAGE	$212,067	$183,464	$145,817	$165,407	$152,456	0.0
100.0000.0354	ADVERTISING	$7,957	$19,310	$12,273	$31,263	$16,287	0.0
100.0000.0355	PRINTING AND BINDING	$41,413	$109,251	$131,130	$26,682	$214,831	0.0
100.0000.0360	CHARTER SCHOOL PAYMENTS	$1,788,418	$2,061,161	$2,348,885	$2,279,072	$2,867,222	0.0
100.0000.0371	TUITION TO PUBLIC SCHOOLS	$250,070	$448,233	$562,805	$522,780	$769,756	0.0
100.0000.0373	TUITION TO PRIVATE SCHOOL	$0	$45,000	$3,830	$126,914	$3,654	0.0
100.0000.0374	OTHER TUITION PAYMENTS	$203,939	($500)	$7,620	($962)	$7,963	0.0

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	2024-25 FTE
100.0000.0380	NON-INSTRUCT PROF SERV	$5,929	$289,476	$36,256	$332,041	$23,741	0.0
100.0000.0381	AUDIT SERVICES	$50,100	$55,600	$100,600	$116,495	$157,982	0.0
100.0000.0382	LEGAL SERVICES	$60,821	$104,235	$56,683	$117,043	$44,745	0.0
100.0000.0385	MANAGEMENT SERVICES	$7,500	$673	$0	$673	$0	0.0
100.0000.0388	ELECTION SERVICES	$41,180	$0	$41,547	$0	$36,181	0.0
100.0000.0390	OTHER PROF & TECH SRV	$2,085,860	$822,166	$1,838,992	$82,642	$1,921,746	0.0
100.0000.0391	SUBSTITUTE – LICENSED	$1,673,139	$3,391,112	$4,543,277	$3,889,745	$4,747,724	0.0
100.0000.0392	BANK SERVICE FEE	$42,924	$35,739	$11,075	$18,194	$52,044	0.0
100.0000.0399	SUBSTITUTE – CLASSIFIED	$959,277	$2,771,528	$1,913,777	$3,179,054	$1,999,897	0.0
TOTAL PURCHASED SERVICES		**$16,779,446**	**$23,585,778**	**$25,255,226**	**$24,802,522**	**$28,052,421**	**0.0**
100.0000.0410	SUPPLIES AND MATERIALS	$3,008,640	$3,331,850	$2,827,588	$3,245,827	$3,405,815	0.0
100.0000.0412	CUSTODIAL SUPPLIES	$1,055,988	$923,541	$480,905	$900,055	$666,086	0.0
100.0000.0417	MAINTENANCE SUPPLIES	$197,058	$279,249	$361,796	$312,581	$404,402	0.0
100.0000.0418	GASOLINE AND OIL	$305,895	$1,060,811	$929,565	$1,048,653	$1,106,183	0.0
100.0000.0419	TIRES	$13,585	$50,936	$17,550	$64,929	$21,444	0.0
100.0000.0420	TEXTBOOKS	$41,152	$171,054	$71,623	$337,473	$74,414	0.0
100.0000.0430	LIBRARY BOOKS	$58,785	$31,122	$32,835	$40,568	$33,805	0.0
100.0000.0440	PERIODICAL SUBSCRIPTIONS	$12,346	$24,972	$15,545	$36,767	$14,726	0.0
100.0000.0460	NON-CONSUMABLE ITEMS	$434,590	$559,331	$337,239	$626,095	$427,090	0.0
100.0000.0470	COMPUTER SOFTWARE	$1,425,205	$2,439,765	$1,013,219	$2,878,093	$1,399,491	0.0
100.0000.0480	COMPUTER HARDWARE	$2,401,410	$546,808	$185,653	$709,455	$232,878	0.0
TOTAL SUPPLIES & MATERIALS		**$8,954,654**	**$9,419,439**	**$6,273,518**	**$10,200,496**	**$7,786,334**	**0.0**
100.0000.0520	BUILDING ACQUISITIONS	$113,011	$0	$63,769	$0	$66,638	0.0
100.0000.0530	IMPROVEMENTS TO BUILDING	$41,408	$50,392	$103,430	$30,551	$143,540	0.0
100.0000.0540	CAPITAL EQUIPMENT	$40,368	$134,719	$107,125	$388,351	$134,119	0.0
100.0000.0542	REPLACEMENT EQUIPMENT	$0	$6,000	$0	$0	$0	0.0
100.0000.0550	CAPITAL TECHNOLOGY	$68,893	$0	$0	$0	$0	0.0
TOTAL CAPITAL EQUIPMENT		**$263,680**	**$191,111**	**$274,324**	**$418,902**	**$344,297**	**0.0**
100.0000.0600	OTHER EXPENDITURES	$1,079	$0	$0	$0	$0	0.0
100.0000.0630	BAD DEBT WRITE-OFF	$32,749	$5,090	$12,962	$0	$0	0.0
100.0000.0635	RECOVER PRIOR YR EXPENSE	$0	$150,089	($227)	$0	$0	0.0
100.0000.0640	DUES & FEES	$285,576	$317,100	$400,359	$387,536	$403,373	0.0
100.0000.0650	INSURANCE AND JUDGMENTS	$0	$10,678	$33,496	$0	$35,003	0.0
100.0000.0651	LIABILITY INSURANCE	$448,174	$544,592	$571,109	$522,849	$773,722	0.0
100.0000.0652	FIDELITY BOND PREMIUMS	$0	$0	$0	$236,045	$0	0.0
100.0000.0653	PROPERTY & CASULTY INS	$904,704	$1,041,141	$1,129,650	$1,090,154	$1,283,372	0.0
100.0000.0655	JUDGEMENTS & SETTLEMNTS	$70,000	$69,536	$62,653	$71,638	$74,861	0.0
100.0000.0670	TAXES & LICENSES	$30,828	$35,935	$930,336	$37,094	$38,765	0.0
TOTAL DUES AND FEES		**$1,773,110**	**$2,174,161**	**$3,140,338**	**$2,345,316**	**$2,609,096**	**0.0**

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	2024-25 FTE
100.0000.0790	TRANSFER- INTRNL SRVC FND	$0	$0	$8,500,000	$0	$0	0.0
TOTAL TRANSFERS		**$0**	**$0**	**$8,500,000**	**$0**	**$0**	**0.0**
100.0000.0810	PLANNED RESERVE	$0	$0	$0	$1,526,161	$0	0.0
100.0000.0815	INS POOL- CLASSIFIED	$0	$0	$0	$1,000,000	$1,000,000	0.0
100.0000.0816	INS POOL- LICENSED	$0	$0	$0	$1,000,000	$1,000,000	0.0
100.0000.0820	RESERVED FOR NEXT YEAR	$21,194,031	$21,998,243	$14,629,602	$10,449,646	$11,786,979	0.0
TOTAL EXPENDITURES		**$240,175,932**	**$259,330,580**	**$274,261,949**	**$269,247,687**	**$294,674,483**	**1,742.1**

GENERAL FUND BUDGET BY FUNCTION SUMMARY

Function	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed	Increase/Decrease from Prior Year
Instruction	$135,977,449	$143,913,186	$151,986,629	$148,925,330	$169,786,238	14.01%
Support Services	$82,529,615	$92,784,813	$98,482,012	$96,016,281	$110,015,535	14.58%
Community Services	$474,837	$634,338	$663,706	$656,430	$741,435	12.95%
Facilities Acquisition & Construction	$0	$0	$0	$0	$344,297	100.00%
Transfers	$0	$0	$8,500,000	$0	$0	0%
Contingency	$0	$0	$0	$13,200,000	$2,000,000	-84.85%
Reserves	$21,194,031	$21,998,243	$14,629,602	$10,449,646	$11,786,979	12.80%
Total	**$240,175,932**	**$259,330,580**	**$274,261,949**	**$269,247,687**	**$294,674,483**	**9.32%**



GENERAL FUND EXPENDITURES BY FUNCTION

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	2024-25 FTE
100.1111.0000	PRIMARY EDUCATION	$49,403,362	$50,872,346	$54,309,076	$52,644,105	$60,669,374	414.1
100.1113.0000	ELEMENTARY EXTRACURRIC	$26,838	$307,061	$320,268	$317,755	$357,775	0.0
100.1121.0000	MIDDLE SCHOOL PROGRAMS	$11,298,375	$12,063,680	$12,283,486	$12,483,828	$13,722,042	92.8
100.1122.0000	MIDDLE SCHL EXTRACURRIC	$46,650	$97,375	$113,363	$100,766	$126,639	0.0
100.1131.0000	HIGH SCHOOL PROGRAMS	$24,242,989	$25,692,757	$27,376,245	$26,587,573	$30,582,359	179.8
100.1132.0000	HIGH SCHOOL EXTRACURRIC	$2,549,530	$2,796,399	$3,112,277	$2,893,791	$3,476,766	7.9
100.1133.0000	SATURDAY SCHOOL-HS	$495	$8,261	$5,807	$8,549	$6,487	0.0
100.1140.0000	PRE-KINDERGARTEN PROG	$0	$14,500	$24,891	$15,005	$27,806	0.0
100.1210.0000	TALENTED AND GIFTED	$469,116	$482,512	$537,629	$499,317	$600,592	2.3
100.1220.0000	RESTRICTIVE PROG-SP PROG	$707,859	$481,130	$661,836	$497,887	$739,346	0.0
100.1221.0000	LEARNING CNTRS-STRUCTUR	$10,340,355	$10,021,817	$10,804,073	$10,370,852	$12,069,370	135.3
100.1223.0000	COMMUNITY TRANSITION	$1,969,377	$1,907,866	$2,109,620	$1,974,312	$2,356,684	23.4
100.1224.0000	LIFE SKILLLS WITH NURSING	$1,618,277	$1,906,958	$2,124,244	$1,973,373	$2,373,021	14.0
100.1225.0000	OUT OF DISTRICT PROGRAMS	$709,968	$922,415	$812,499	$954,540	$907,653	0.0
100.1226.0000	HOME INSTRUCTION	$210,180	$342,210	$343,240	$354,128	$383,438	1.0
100.1227.0000	EXTENDED SCHOOL YR	$60,650	$12,404	$81,062	$12,836	$90,555	0.0
100.1230.0000	PHYSICALLY DISABLED	$0	$0	$54,995	$0	$61,436	0.0
100.1250.0000	LESS RESTRICTIVE PROGRMS	$13,177,892	$13,998,017	$14,834,762	$14,485,534	$16,572,104	151.4
100.1272.0000	TITLE I	$175	$7,280	$7,955	$7,534	$8,887	0.0
100.1280.0000	ALTERNATIVE EDUCATION	$1,280,213	$1,382,667	$1,474,302	$1,430,822	$1,646,962	11.0
100.1288.0000	CHARTER SCHOOLS	$1,826,518	$2,096,203	$2,414,395	$2,169,209	$2,697,152	0.0
100.1289.0000	OPTIONS PROGRAMS	$805,345	$1,132,371	$456,482	$1,171,809	$509,942	0.8
100.1291.0000	ENGLISH 2ND LANGUAG PROG	$14,494,098	$16,218,854	$16,981,665	$16,783,717	$18,970,438	97.8
100.1292.0000	TEEN PARENT PROGRAMS	$396,760	$338,766	$378,002	$350,564	$422,271	0.0
100.1293.0000	MIGRANT EDUCATION	$0	$0	$959	$222,048	$1,071	4.1
100.1294.0000	YOUTH CORRECTN EDUCATN	$207,779	$214,575	$67,385	$217,245	$75,277	1.0
100.1296.0000	ACADEMIC INTERVENTIONS	$134,648	$209,934	$220,735	$398,231	$246,586	1.3
100.1299.0000	OTHER PROGRAMS	$0	$0	$1,040	$0	$1,162	0.0
100.1400.0000	SUMMER SCHOOL PROGRAMS	$0	$384,828	$74,336	$0	$83,042	0.0
TOTAL INSTRUCTIONAL SERVICES		**$135,977,449**	**$143,913,186**	**$151,986,629**	**$148,925,330**	**$169,786,237**	**1,138.0**
100.2110.0000	ATTENDANC & SOCL WRK SVC	$435,212	$21,246	$1,144	$21,986	$1,277	0.0
100.2112.0000	ATTENDANCE SERVICES	$489,716	$422,627	$476,841	$437,346	$532,685	4.0
100.2115.0000	STUDENT SAFETY	$660,941	$1,374,132	$1,072,939	$1,421,990	$1,198,594	5.7
100.2116.0000	BEHAVIORIAL SERVICES	$103,472	$4,455	$72,884	$4,610	$81,420	0.0
100.2118.0000	LIMITED STUDENT SUPPORT	$253,414	$1,463,887	$1,463,175	$1,514,871	$1,634,532	6.5
100.2122.0000	COUNSELING SERVICES	$5,476,365	$5,433,628	$6,078,934	$5,622,868	$6,790,856	44.1
100.2126.0000	PLACEMENT SERVICES	$1,354	$3,076	$2,402	$3,183	$2,683	0.0
100.2130.0000	HEALTH SERVICES	$87,389	$138,740	$116,230	$143,572	$129,842	3.4

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	2024-25 FTE
100.2132.0000	MEDICAL SERVICES	$189,181	$119,922	$20,891	$124,099	$23,338	0.6
100.2134.0000	NURSE SERVICES	$1,097,722	$1,500,211	$1,600,539	$1,552,460	$1,787,983	6.9
100.2139.0000	OTHER HEALTH SERVICES	$442,059	$573,281	$341,929	$593,247	$381,973	3.9
100.2140.0000	PSYCHOLOGICAL SERVICES	$354,481	$479,740	$746,628	$496,448	$834,068	8.2
100.2150.0000	SPEECH & AUDIO SERVICES	$4,146,544	$4,237,111	$4,742,379	$4,384,679	$5,297,773	28.0
100.2160.0000	STUDENT TREATMNT CENTER	$75,373	$84,651	$1,421	$87,599	$1,587	0.0
100.2190.0000	STUDENT SERVICES DIRECTR	$312,181	$433,249	$504,323	$448,338	$563,386	0.0
100.2210.0000	IMPROVEMNT OF INSTRCTN	$365,845	$537,816	$596,982	$556,547	$666,897	1.0
100.2211.0000	SERVICE AREA DIRECTION	$3,533	$0	$0	$0	$0	0.0
100.2213.0000	CURRICULUM DEVELOPMENT	$172,722	$74,065	$19,338	$76,645	$21,603	0.0
100.2219.0000	OTHER IMPRO OV INST	$0	$53,779	$216,533	$55,652	$241,892	0.0
100.2220.0000	EDUCATIONAL MEDIA SVCS	$0	$11,546	$29,270	$11,948	$32,698	0.0
100.2222.0000	LIBRARY MEDIA CENTER	$870,618	$958,643	$984,282	$992,030	$1,099,553	15.3
100.2223.0000	MULTIMEDIA SERVICES	$440	$2,733	$892	$2,828	$997	0.0
100.2230.0000	ASSESSMENT & TESTING	$220,225	$326,032	$111,338	$337,387	$124,377	0.0
100.2240.0000	INSTRUCTNL STAFF DEVELOP	$1,191,983	$1,782,789	$2,044,155	$1,844,879	$2,283,553	1.8
100.2310.0000	BOARD OF EDUCATION	$220,412	$202,284	$310,013	$209,329	$346,320	1.0
100.2321.0000	OFFICE OF SUPERINTENDENT	$581,577	$617,648	$743,632	$639,159	$830,720	2.0
100.2410.0000	OFFICE OF THE PRINCIPAL	$15,818,513	$17,531,092	$18,266,406	$18,141,657	$20,405,638	105.0
100.2490.0000	OTHER ADMINISTRATION	$2,339,093	$3,323,918	$3,873,357	$3,439,682	$4,326,979	14.0
100.2510.0000	DIRECTOR BUSINESS SVC	$1,319,770	$1,199,427	$1,219,566	$1,241,200	$1,362,393	7.2
100.2520.0000	FISCAL SERVICES	$907,410	($257,417)	$1,282,211	($266,382)	$1,432,376	4.6
100.2524.0000	PAYROLL SERVICES	$394,256	$433,945	$427,929	$449,058	$478,045	3.0
100.2525.0000	FINANCIAL ACCOUNTING	$278,270	$303,459	$335,742	$314,028	$375,062	0.0
100.2527.0000	PROPERTY ACCOUNTING	$7,925	$8,114	$10,757	$8,397	$12,017	0.0
100.2528.0000	RISK MANAGEMENT SERVICES	$1,087,651	$300,839	$304,154	$311,316	$339,774	1.0
100.2529.0000	OTHER FISCAL SERVICES	$74,315	$57,095	$55,122	$59,083	$61,578	1.0
100.2540.0000	FACILITIES MAINTENANCE	$18,727,482	$23,452,087	$23,290,457	$24,268,866	$26,018,072	116.1
100.2545.0000	HVAC SERVICES	$328,651	$0	$0	$0	$0	0.0
100.2546.0000	SECURITY SERVICES	$0	$309,561	$489,236	$320,342	$546,533	3.5
100.2550.0000	STUDENT TRANSPORTATION	$11,816,937	$15,233,401	$17,663,372	$15,763,943	$19,731,982	169.1
100.2573.0000	WAREHOUSE/DISTRIBUTION	$22,177	$0	$0	$0	$0	0.0
100.2574.0000	PRINTING SERVICES	$406,937	$238,255	$195,121	$246,553	$217,972	4.5
100.2610.0000	DIRECTOR/CENTRAL SUPPORT	$218,251	$0	$0	$0	$0	0.0
100.2620.0000	PLANNING & DEVELPMNT SVC	$686,554	$0	$0	$0	$0	0.0
100.2630.0000	COMMUNITY RELATIONS	$0	$708,133	$882,784	$732,796	$986,170	4.0
100.2640.0000	STAFF SERVICES	$2,126,870	$2,369,671	$2,433,875	$2,452,201	$2,718,913	12.4
100.2642.0000	RECRUITMENT & PLACEMENT	$129,812	$107,166	$177,668	$110,898	$198,475	0.0
100.2660.0000	TECHNOLOGY SERVICES	$8,033,933	$6,570,436	$5,199,640	$6,799,268	$5,808,585	22.2
100.2670.0000	RECORDS MANAGEMENT	$52,049	$38,340	$75,521	$39,675	$84,364	0.0
TOTAL SUPPORT SERVICES		**$82,529,615**	**$92,784,813**	**$98,482,012**	**$96,016,281**	**$110,015,535**	**600.0**

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	2024-25 FTE
100.3100.0000	FOOD SERVICES	$50	$0	$0	$0	$0	0.0
100.3300.0000	OTHER COMMUNITY SRVICS	$412,144	$632,715	$663,706	$656,430	$741,435	4.1
100.3500.0000	CUSTODY-CARE CHILD SRVC	$62,643	$1,623	$0	$0	$0	0.0
TOTAL ENTERPRISE AND COMMUNITY SERVICES		**$474,837**	**$634,338**	**$663,706**	**$656,430**	**$741,435**	**4.1**
100.4150.0000	BUILDING IMPROVEMENTS	$0	$0	$0	$0	$344,297	0.0
TOTAL FACILITIES ACQUISITION & CONSTRUCTION		**$0**	**$0**	**$0**	**$0**	**$344,297**	**0.0**
100.5110.0000	LONG TERM DEBT SERVICE	$0	$0	$0	$0	$0	0.0
TOTAL DEBT SERVICE		**$0**	**$0**	**$0**	**$0**	**$0**	**0.0**
100.5200.0000	TRANSFER TO PERS RESERVE	$0	$0	$8,500,000	$0	$0	0.0
TOTAL TRANSFERS		**$0**	**$0**	**$8,500,000**	**$0**	**$0**	**0.0**
100.6110.0000	OP CONTINGENCY/ ASSIGNED	$0	$0	$0	$13,200,000	$2,000,000	0.0
100.7000.0000	UNAPPROPRIATED END BAL	$21,194,031	$21,998,243	$14,629,602	$10,449,646	$11,786,979	0.0
TOTAL EXPENDITURES		**$240,175,932**	**$259,330,580**	**$274,261,949**	**$269,247,687**	**$294,674,483**	**1,742.1**

GENERAL FUND THREE YEAR FORECAST

		2024-25 Proposed	2025-26[1] Forecasted	2026-27 Forecasted	2027-28 Forecasted
Revenue					
1000	Local Revenue	$111,646,382	$116,077,765	$120,685,368	$125,476,210
2000	Intermediate Revenue	$5,017,971	$5,168,510	$5,323,565	$5,483,272
3000	State Revenue	$160,034,325	$166,712,861	$173,956,568	$182,531,922
5000	Other Revenue	$17,975,805	$13,786,979	$14,069,845	$14,561,414
	Total Revenue	**$294,674,483**	**$301,746,115**	**$314,035,346**	**$328,052,818**
Expenditures					
100	Salaries	$159,656,141	$160,856,792	$168,095,347	$175,659,638
200	Associated Payroll Costs	$82,439,215	$86,062,670	$89,810,762	$93,723,222
300	Purchased Services	$28,052,421	$29,314,779	$30,633,945	$32,012,472
400	Supplies & Materials	$7,786,334	$8,136,719	$8,502,871	$8,885,501
500	Capital Equipment	$344,297	$359,790	$375,981	$392,900
600	Other Expenditures	$2,609,096	$3,087,503	$2,849,198	$2,977,411
700	Transfers	$0	$0	$0	$0
800	Reserves	$13,786,979	$13,927,862	$13,767,242	$14,401,674
	Total Expenditures	**$294,674,483**	**$301,746,115**	**$314,035,346**	**$328,052,818**

[1] Assumes that the 2023-25 biennial funding for the State School Fund is a minimum of $10.3 billion, the statewide current service level as determined by the Oregon Association of School Business Officials, Oregon School Board Association, and the Coalition of School Administrators.

BUDGET FUNCTION DESCRIPTIONS

According to the Oregon Department of Education Program and Accounting Manual, the "Function" is the second dimension of numbers in the standardized account code. Budget expenditures are reported by the following dimensions:

Fund: xxx
Function: xxxx
Object: xxxx

The "Fund" is the first dimension and represents the type of management accounts represented in the following account detail. The "Function" describes the activity for which a service or material object is acquired and are listed below. The "Object" describes the type of item purchased and definitions are self-evident. The "Functions" are described in more detail below.

1111 Elementary, K-5 or K-6
Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics of life within our culture and the world of work and which normally may be achieved during elementary school years.

1113 Elementary Extracurricular
School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Staff stipends for after-school activities.

1121 Middle/Junior High Programs
Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

1122 Middle/Junior High School Extracurricular
School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular such as activities and athletics.

1131 High School Programs
Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

1132 High School Extracurricular
School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular such as activities and athletics.

1133 Saturday School – High School
Extended contract time to staff high school for Saturday school programs.

1140 Pre-Kindergarten Programs
Educational programs that are designed for the education and training of children, who are enrolled in pre-kindergarten programs.

1210 Programs for the Talented and Gifted (TAG)
Special learning experiences for students identified as gifted or talented.

1220 Restrictive Programs for Students with Disabilities
Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting.

1221 Learning Centers – Structured and Intensive
Learning experiences for students with disabilities who spend one-half or more of their time in a restricted setting, such as Life Skills Centers or Social Communications Centers.

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 Programs – as defined in OAR 581-015-2065(7)
Learning experiences for students with disabilities who show significant regression during non-instructional periods, and do not recoup the skills within a reasonable time. Students receive extended opportunities, such as summer school.

1250 Less-Restrictive Programs for Students with Disabilities
Special learning experiences for students with disabilities outside the regular classroom. Students spend certain periods of the school day in this program to receive remedial instruction in specific subject areas or other remedial activities.

1272 Title IA/D
Title IA/D instructional activities.

1280 Alternative Education
Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes middle school, high school, and other 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.

1291 English Language Learner (ELL) Programs – as per ORS 336.079
Instructional activities for ELL students used in acquisition of the English language.

1292 Teen Parent Program
Instructional programs designed to accommodate the needs of teen parents.

1293 Migrant Education
Instructional programs designed to meet the needs of migrant students.

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

1295 English Language Learner (ELL) – not related to ORS 336.079
Instructional activities, not related to ORS 336.079, for ELL students used in acquisition of the English language.

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

1400 Summer School Programs
Instructional activities as defined under functions 1111, 1121 and 1131 carried on during the period between the end of the regular school term and the beginning of the next regular school term.

2110 Attendance and Social Work Services
Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community.

2112 Attendance Services
Activities such as prompt identification of attendance patterns, promotion of positive attendance attitudes, response to attendance problems and enforcement of laws.

2115 Student Safety
Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student and campus safety.

2116 Behavioral Services
Student Success Coaches and all activities associated with behavioral services.

2117 Identification and Recruitment of Migrant Children
Includes costs that help to identify and recruit children identified as "Migrant."

2118 Limited Student Support
Includes staff and sub costs to support students in need of additional assistance.

2119 Other Attendance and Social Work Services
Attendance and social work services other than those described in attendance services and student safety.

2120 Guidance Services
Those activities of counseling students and parents.

2122 Counseling Services
Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations.

2126 Placement Services
Activities organized to: (1) help place students in appropriate educational situations and/or in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school, and (2) help students make the transition from one educational or occupational experience to another.

2130 Health Services
Physical and mental health services which are not direct instruction.

2132 Medical Services
Activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services; periodic health examinations; emergency injury and illness care, and communications with parents and medical officials.

2134 Nurse Services
Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries, and referrals for other health services.

2139 Other Health Services
Other health services not classified in functions 2130, 2132 or 2134.

2140 Psychological Services
Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with staff members in planning school programs to meet special needs of students as indicated by psychological tests.

2150 Speech Pathology and Audiology Services
Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

2160 Other Student Treatment Services
Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

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

2210 Improvement of Instruction Services
Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences to students.

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

2213 Curriculum Development
Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.

2219 Other Improvement of Instruction Services
Activities for improving instruction other than those classified above.

2220 Educational Media Services
Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources.

2222 Library/Media Center
Activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials; and networking with other entities to offer a wide array of these materials to students and staff.

2223 Multimedia Services
Activities such as selecting, preparing, maintaining and circulating to instructional and administrative staff all multimedia equipment and materials.

2230 Assessment and Testing
Activities to measure individual student achievement. Includes Districtwide testing and evaluation services to monitor individual and group progress in reaching District and state learning goals and requirements.

2240 Instructional Staff Development
Activities specifically designed for instructional staff, including educational assistants, to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance.

2310 Board of Education Services
Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making.

2321 Office of the Superintendent Services
Activities performed by the superintendent, and assistants, in the general direction and management of all affairs of the district.

2410 Office of the Principal Services
Activities concerned with directing and managing the operation of a particular school or schools.

2490 Other Support Services—School Administration
Other school administration services which cannot be recorded under function 2410.

2510 Director of Business Support Services
Activities concerned with directing and managing the business support services group.

2520 Fiscal Services
Activities concerned with the fiscal operations of the district.

2524 Payroll Services
Activities concerned with paying periodic salaries and wages to employees for services rendered; paying related payroll taxes, assessments, and withholdings.

2525 Financial Accounting Services
Activities concerned with maintaining records of the financial operations and transactions of the district which include such activities as accounting and interpreting financial transactions and account records.

2527 Property Accounting Services
Activities concerned with preparing and maintaining current inventory records of land, buildings, and movable equipment.

2528 Risk Management Services
Activities involving the systematic identification and evaluation of exposure to loss within the district and selection of the most appropriate method for managing those exposures.

2529 Other Fiscal Services
Fiscal services which cannot be classified under the preceding functions.

2540 Operation and Maintenance of Plant Services
Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair.

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

2546 Security Services
Activities concerned with maintaining security and safety of school property.

2550 Student Transportation
Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities.

2570 Internal Services
Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.

2573 Warehousing and Distributing Services
The operation of the system wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail.

2574 Printing, Publishing, and Duplicating Services
Activities of printing and publishing administrative publications such as annual reports, school directories, and manuals.

2610 Direction of Central Support Services
Activities concerned with directing and managing the central support services group.

2620 Planning, Research, Development, Evaluation Services, Grant-Writing, and Statistical Services
Activities, on a system wide basis, associated with conducting and managing programs of planning, research, development, evaluation and grant writing for a district.

2630 Information Services
Activities concerned with 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.

2640 Staff Services
Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting.

2642 Recruitment and Placement Services
Activities concerned with employment and assigning personnel for the district.

2645 Employee Health Services
Activities concerned with medical, dental, and nurse services provided for district employees. Included are physical examinations, referrals, and emergency care.

2660 Technology Services
Activities concerned with all aspects of technology which includes computing and data processing services, such as networking, and telecommunications costs.

2670 Records Management Services
Activities concerned with retention and disposal of district records.

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

3110 Food Services – Service Area Direction
Activities of directing and managing the Nutrition Services Program.

3120 Food Services – Food Preparation and Dispensing Services
Activities concerned with preparing and serving regular and incidental meals, lunches, or snacks to students and staff in a school or district.

3130 Food Services – Food Delivery Services
Activities related to delivering food to the school or district.

3300 Community Services
Activities which are not directly related to the provision of education for pupils in the district.

3390 Other Community Services
Services provided for the community which cannot be classified above, such as parental involvement and college scholarship expenditures.

3500 Custody and Care of Children Services
Activities pertaining to the provisions of programs for the custodial care of children in residential day schools.

4150 Building Acquisition, Construction, and Improvement Services
Activities concerned with building acquisition through purchase or construction and building improvements.

4180 Other Capital Items
Activities concerned with major capital expenditures that are eligible for general obligation bonding like textbooks and technology.

5110 Long-Term Debt Service
Expenditures for debt retirement exceeding 12 months.

5200 Transfer of Funds
These are transactions which withdraw money from one fund and place it in another without recourse.

6110 Operating Contingency
Budgeted amount to be transferred by school board resolution to the proper expenditures code.

7000 Unappropriated Ending Fund Balance
An estimate of funds needed to maintain operations of the District from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash-flow needs of the fund. No expenditure can be made from the unappropriated ending fund balance in the year in which it is budgeted.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for proceeds of specific revenues from federal, state, and local sources that are legally restricted to expenditures for specified purposes. The Major Grant Funds are described below.

Title IA – Improving Basic Programs Operated by Local Education Agencies

The purpose of Title I, Part A is to provide all children significant opportunity to receive a fair, equitable, and high-quality education and help ensure that all children meet challenging academic standards and assessments. Title I-A provides financial assistance to districts and schools who serve a larger population of children from families experiencing poverty. The funding may be used to provide additional instructional staff, professional development, extended-time programs, and other strategies for raising student achievement in high-poverty schools. The program focuses on promoting school wide reform in high-poverty schools and ensuring students' access to evidence-based instructional strategies and challenging academic content.

Title IIA – Supporting Effective Instruction

The purpose of Title II, Part A is to improve teacher and leader quality and focuses on preparing, training, and recruiting high-quality teachers and principals. The Title II-A program is designed, among other things to provide students from low-income families and minority students with greater access to effective educators. In general, Title II funds can be used to provide supplemental strategies and activities that strengthen the quality and effectiveness of teachers, principals, and other school leaders.

IDEIA – Individuals with Disabilities Education Improvement Act

IDEIA is the Individuals with Disabilities Education Improvement Act. It was passed in 1975 and it describes categories of disabilities that make students likely to get special education and services related to their specific needs.

Measure 98 – High School Success

High School Success is a fund initiated by ballot Measure 98 in November 2016. The spirit of the measure was to provide funding to establish or expand programs in three specific areas: Dropout Prevention, Career & Technical Education, and College Level Education Opportunities. The intent of High School Success is to improve student progress toward graduation beginning with grade 9, increase the graduation rates of high schools, and improve high school graduates' readiness for college and career. The Student Success Act

passed by the 2019 legislature provides for "full funding" of High School Success. The additional funds will be used for eligible services and provide partial funding for the Pathways Center, an expansion of the Oak Street campus.

Student Investment Account

The Student Investment Account is a fund initiated by HB 3427 established in 2019 and funded by the Corporate Activity Tax. The Student Investment Account is established within the Fund for Student Success and consists of moneys transferred to the account from the Fund for Student Success.

The two stated purposes for the funds distributed under the Student Investment Account are to (1) meet students' mental or behavioral health needs, and (2) increase academic achievement for students, including reducing academic disparities for economically disadvantaged students; students from racial or ethnic groups that have historically experienced academic disparities; students with disabilities; students who are English language learners; students who are foster children; students who are homeless; and any other student groups that have historically experienced academic disparities, as determined by the State Board of Education.

In order to satisfy the purpose of the Student Investment Account, funds can be allocated between expanding instructional time, student health and safety, reducing class size and caseloads, and providing a well-rounded education. The District engages with the community, student families and school employees to identify the District's need and investments.

Federal Funds for COVID-19 Relief[2]

To date, there have been three major rounds of federal funding to relieve the economic, technology, health and safety, and learning losses in K-12 education. The Coronavirus Aid, Relief, and Economic Security Act (CARES, 3/27/20) was made available to the District as two non-completive grants totaling $2.9 million: one for general response efforts (ESSER I), and the second to support comprehensive distance learning (GEER/CDL). The Consolidated Appropriations Act / Coronavirus Response and Relief Supplemental Appropriations Act (CAA/CRRSAA, 12/27/20) is an $11.1 million spending and COVID-relief package in the 2021-23 biennium. The American Rescue Plan Act of 2021 provided $24.9 million and expires September 30, 2024. These three major grants were strategically allocated over a three year period as the District transitioned from crisis response to "Accelerated Learning", then to "Investments" aligned with identified student needs and the Strategic Plan.

[2] Reference: Oregon Department of Education, Federal COVID-19 Stimulus Resources, https://www.oregon.gov/ode/schools-and-districts/grants/Pages/CARES-Act-Resources.aspx

These resources will be allocated in a tiered, multi-year spending plan and adjusted as needed to best meet the needs of students for the longest period of time and highest impact:

- Accelerate learning for students assessed below grade level,
- Extended day academic and engagement opportunities,
- Neighborhood school model (building capacity), and
- Technology, Curriculum, PPE and Equipment.

Nutrition Services

Hillsboro School District's Nutrition Services department provides a supportive role in the education environment by offering nutritionally complete breakfast, lunch, supper, and snacks to District students.

Effective March 1, 2024, HSD was able to participate in the Community Eligibility Provision, which offers free meals for all students at approved sites. This new certification expanded free opportunities for all students from fourteen approved sites to all thirty-seven sites. Projections indicate a 15.0 percent increase in the number of meals served on a daily basis due to this change.

During the regular school year, the Nutrition Services division operates federally, state, and locally funded meal programs that provide breakfast, lunch, various after-school snacks, and after school supper. Meal services are provided to five high schools, four middle schools, twenty-seven elementary schools, and five Head Start programs. In the summer months the Summer Food Service Program (SFSP) is sponsored offering meals to eligible in-district learning programs and offering free meals to the community at eligible park sites. HSD coordinates with Hillsboro Parks and Recreation and local area organizations to provide meal opportunities for children aged 1-18 years.

Nutrition Services is self-supporting in HSD, drawing funding from local, state and federal sources based on actual program participation. Nutrition Services pays wages and benefits for approximately 137 employees. This includes school-based kitchen workers, warehouse, office, and District maintenance staff. Salary and benefits represent approximately 51.0 percent of the department's expenditures.

Food, paper, and chemical supplies average 47.0 percent of Nutrition Services' expenditures. The department funds also provide for maintenance, repair and/or replacement of capital kitchen equipment as well as other professional service needs.

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

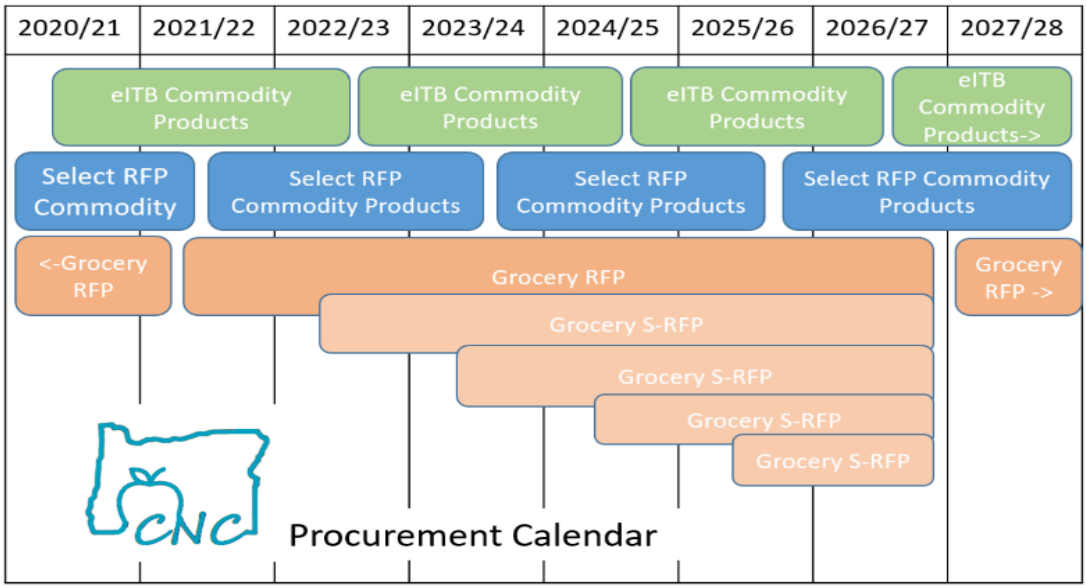
Functions special to HSD are Liberty High School Bakery that supports scratch made foods such as breakfast breads, pizzas, cinnamon rolls, and more. Catering services are based at South Meadows Middle School, and the Nutrition warehouse supports Districtwide vending machines containing Smart Snack compliant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

Beginning in the 2020-21 school year the State of Oregon enacted legislative expansion of the free meal eligibility in schools. Increasing the household income limit as well as supplementing revenues for the Community Eligibility Provision, thus promoting more availability and higher participation in school meals. These new provisions are intended to decrease food instability in households throughout Oregon and create a financially viable way for HSD to offer free meals Districtwide.

During the 2023-24 school year, HSD's percentage of free-and-reduced-price-eligible students totaled 52.5 percent, with an additional 635 students approved through the Oregon Expanded Eligibility Guidelines, or 9,997 students.

An internet payment system for school meals and al la carte options is offered that also allows parents to view student account activity through the service. Payment is not required to view account activity.

HSD's Nutrition Services is also the lead agency of Oregon's largest statewide purchasing cooperative, which is made up of 82 Oregon school districts. The *Oregon Child Nutrition Coalition* (OCNC) combines their purchasing volumes to leverage better pricing with manufacturers and suppliers. The current management contract to HSD is annually renewed.



SPECIAL REVENUE FUND REVENUES

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED
2XX.0000.1130	CONSTRUCTION EXCISE TAX	$2,647,792	$2,637,674	$2,213,719	$1,500,000	$2,200,000
2XX.0000.1200	HOUSING AUTHORITY	$0	$199,663	$58,895	$0	$58,000
2XX.0000.1612	LUNCH SALES	($23,845)	$38,736	$1,168,143	$1,500,000	$50,000
2XX.0000.1620	NONREIMB PROGRAM SALES	$0	$34,426	$31,568	$100,000	$35,000
2XX.0000.1630	SPECIAL FUNCTIONS	$3,698	$12,592	$179,180	$100,000	$235,000
2XX.0000.1700	XTRACURRICULAR ACTIVITIES	$25,356	$117,563	$151,489	$125,000	$150,000
2XX.0000.1705	FUNDRAISER SALES	$132	$597	$1,756	$0	$1,756
2XX.0000.1744	STUDENT PARTICIPATION FEE	$743,196	$2,863,058	$5,322,615	$2,855,000	$2,900,000
2XX.0000.1745	STUDENT FEES - OTHER	$0	$1,521	$1,713	$0	$1,500
2XX.0000.1750	VENDING MACHINE	$608	$68,038	$120,769	$300,000	$165,000
2XX.0000.1800	COMMUNITY SERVICES ACTIVITIES	$0	$1,286	$54,075	$75,000	$54,076
2XX.0000.1910	BUILDING RENTAL/USAGE	$60,000	$60,000	$108,533	$0	$110,000
2XX.0000.1920	DONATION FROM PRIV SOURCE	$575,581	$1,027,610	$1,341,836	$1,456,000	$1,350,000
2XX.0000.1960	RECOVERY PRIOR YEAR	$22,172	$286,078	$671	$100,000	$1,000
2XX.0000.1970	REBATES	$0	$0	$0	$7,500	$0
2XX.0000.1974	ENERGY INCENTIVES	$0	$7,562	$0	$0	$0
2XX.0000.1990	MISCELLANEOUS REVENUE	$610,686	$489,599	$386,425	$202,500	$992,000
LOCAL REVENUE		**$4,665,376**	**$7,846,003**	**$11,141,387**	**$8,321,000**	**$8,303,332**
2XX.0000.2180	STRATEGIC INVESTMENT PROG	$0	$0	$431,787	$0	$1,000,000
2XX.0000.2200	RESTRICTED REVENUE	$910,671	$1,380,649	$2,001,119	$1,020,000	$1,520,000
2XX.0000.2212	PUBLIC PURPOSE CHARGE REV	$435,041	$498,840	$544,577	$500,000	$550,000
INTERMEDIATE SOURCES		**$1,345,712**	**$1,879,489**	**$2,977,483**	**$1,520,000**	**$3,070,000**
2XX.0000.3102	SCHOOL SUPPT/LUNCH MATCH	$81,221	$81,221	$80,672	$85,000	$90,000
2XX.0000.3120	SUPPLEMENTAL BREAKFAST	$0	$0	$8,919	$115,000	$0
2XX.0000.3121	SUPPLEMENTAL LUNCH	$0	$0	$29,197	$1,100,000	$0
2XX.0000.3122	OR FREE EXPAND ELIG BKFST	$0	$0	$205,969	$100,000	$600,000
2XX.0000.3123	OR FREE EXPAND ELIG LUNCH	$0	$0	$770,224	$450,000	$2,200,000
2XX.0000.3199	OTHER UNRESTRICTED GRANTS	$35,338	$19,109	$45,696	$85,000	$1,060,000
2XX.0000.3200	RESTRICTED GRANTS IN AID	$1,834,983	$5,453,919	$8,965,531	$2,715,000	$3,450,168
2XX.0000.3222	SSF TRANSPORTATION EQUIP	$2,508,933	$1,507,658	$2,254,369	$1,500,000	$1,500,000
2XX.0000.3299	OTHER RESTRICTED GRANTS	$10,945,815	$22,805,714	$21,764,438	$28,882,000	$26,700,000
STATE SOURCES		**$15,406,290**	**$29,867,621**	**$34,125,015**	**$35,032,000**	**$35,600,168**
2XX.0000.4100	UNRESTR DIR FROM FED GOVT	$36,327	$31,681	$25,356	$525,000	$25,000
2XX.0000.4201	TRANS. FEES FOSTER CHILDREN	$0	$0	$6,847	$0	$0
2XX.0000.4202	MEDICAID REIMBURSEMENT	$0	$18,794	$30,714	$150,000	$150,000
2XX.0000.4500	RESTR FROM FED THRU STATE	$866,045	$15,117,177	$18,436,051	$15,000,000	$6,795,500
2XX.0000.4501	TITLE I REVENUES	$2,969,867	$33,561	$0	$6,150,000	$0
2XX.0000.4505	SCHOOL NUTRITION REVENUE	$6,816,451	$9,554,787	$6,186,525	$6,200,000	$7,500,000

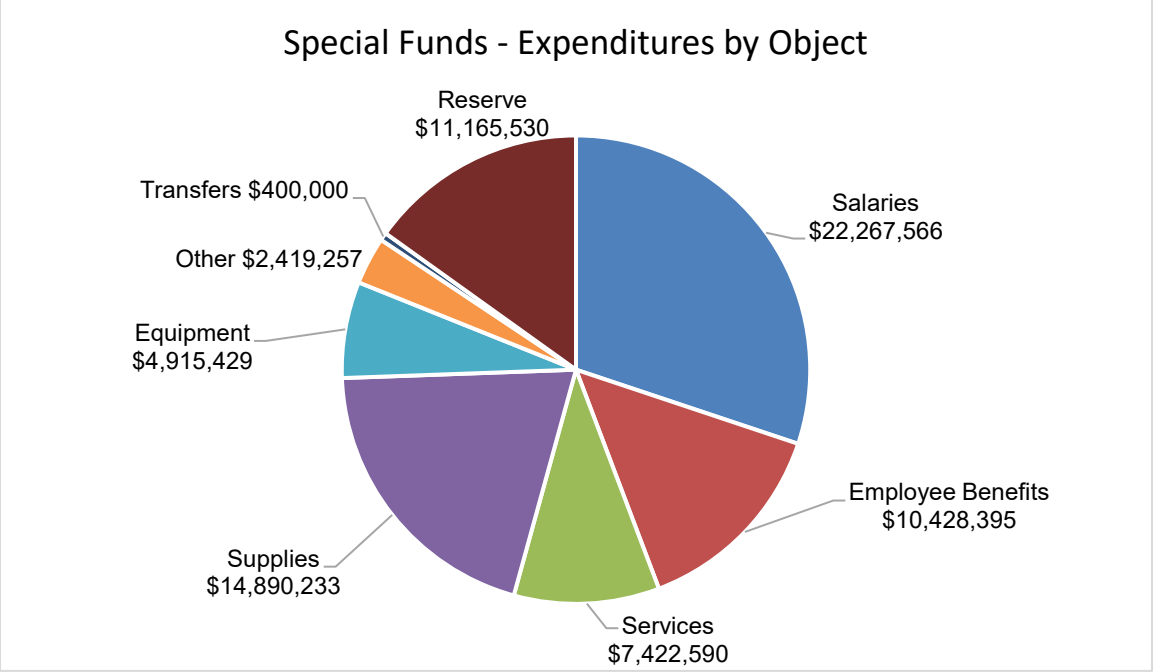
ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED
2XX.0000.4506	PERKINS VOC ED REVENUE	$156,401	$150,976	$202,810	$225,000	$225,000
2XX.0000.4508	IDEA (PL 101-476)	$2,427,525	$2,572,382	$3,169,330	$3,500,000	$3,200,000
2XX.0000.4509	TITLE ID REVENUES	$1,785,740	$0	$15,671	$92,000	$20,000
2XX.0000.4512	TITLE II REVENUE	$601,216	$598,193	$577,124	$650,000	$600,000
2XX.0000.4580	HOMELESS GRANT	$60,664	$39,866	$144,361	$85,000	$150,000
2XX.0000.4700	GRANTS FROM FED THRU OTHR	$3,399,768	$189,554	$108,414	$1,500,000	$150,000
2XX.0000.4705	DEPENDT CARE BLOCK GRANT	$0	$34,531	$16,439	$0	$0
2XX.0000.4910	USDA COMMODITIES	$641,416	$786,746	$772,075	$575,000	$815,000
FEDERAL SOURCES		**$19,761,420**	**$29,128,248**	**$29,691,717**	**$34,652,000**	**$19,630,500**
2XX.0000.5100	LONG-TERM DEBT	$1,237,085	$0	$0	$0	$0
2XX.0000.5200	INTERFUND TRANSFERS	$0	$0	$0	$400,000	$400,000
2XX.0000.5300	COMPENSATION/LOSS ASSETS	$0	$0	$0	$19,000	$19,000
OTHER SOURCES		**$1,237,085**	**$0**	**$0**	**$419,000**	**$419,000**
2XX.0000.5400	**BEGINNING FUND BALANCE**	**$9,467,040**	**$13,223,960**	**$21,390,982**	**$5,005,000**	**$6,886,000**
TOTAL RESOURCES		**$51,882,923**	**$81,945,321**	**$99,326,584**	**$84,949,000**	**$73,909,000**

SPECIAL REVENUE FUND EXPENDITURES BY OBJECT

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED
2XX.0000.0111	REG LICENSED SALARIES	$5,638,751	$11,508,090	$11,143,710	$20,465,286	$8,677,673
2XX.0000.0112	REG CLASSIFIED SALARIES	$5,641,011	$6,011,225	$6,243,223	$9,461,648	$4,861,635
2XX.0000.0113	REG ADMIN SALARIES	$958,271	$1,231,644	$1,474,715	$2,396,414	$1,148,369
2XX.0000.0114	REG SUPERVISORY SALARIES	$292,016	$340,386	$459,135	$662,134	$357,531
2XX.0000.0121	SUBSTITUTES-LICENSED	$847	$62,650	$11,965	$66,480	$9,317
2XX.0000.0122	SUBSTITUTES-CLASSIFIED	$3,783	$20,865	$0	$22,141	$0
2XX.0000.0123	CERTIFIED TEMPORARY WAGE	$140,745	$1,386,957	$3,383,204	$1,471,746	$2,634,521
2XX.0000.0124	TEMPORARY-CLASSIFIED	$139,746	$912,391	$1,551,540	$968,169	$1,208,194
2XX.0000.0131	EXTENDED CONTRACT	$348,736	$2,008,519	$3,329,630	$2,131,308	$2,592,803
2XX.0000.0132	DEPT COORDINATOR STIPEND	$0	$16,265	$41,697	$7,799	$32,470
2XX.0000.0134	ADVISOR PAY	$5,363	$7,350	$0	$17,259	$0
2XX.0000.0135	STUDENT SUPERVISION PAY	$0	$61,589	$22,376	$65,354	$17,424
2XX.0000.0136	ATHLETIC/ACTIVITY PAY	$0	$1,120	$0	$1,189	$0
2XX.0000.0138	EXTRA DUTY STIPEND	$7,268	$13,856	$505,549	$14,703	$393,674
2XX.0000.0139	OVERTIME WAGES	$10,977	$56,420	$39,327	$59,869	$30,624
2XX.0000.0140	OTHER TIME	$38,651	$153,246	$190,608	$162,614	$148,428
2XX.0000.0144	STUDENT WAGES	$2,614	$267,780	$198,924	$284,150	$154,903
TOTAL SALARIES		**$13,228,779**	**$24,060,353**	**$28,595,603**	**$38,258,263**	**$22,267,566**
2XX.0000.0211	PERS EMPLOYER CONTRIBUTN	$801,945	$910,758	$1,045,975	$1,305,320	$814,507
2XX.0000.0213	PERS BOND 2005	$878,505	$1,452,030	$1,680,417	$2,081,084	$1,308,551
2XX.0000.0214	PERS BOND 2015	$253,313	$414,266	$477,444	$593,736	$371,788
2XX.0000.0216	PERS EMPLOYER-TIER III	$1,572,579	$2,398,289	$2,988,255	$3,437,284	$2,326,972
2XX.0000.0220	SOCIAL SECURITY ADMIN	$1,025,046	$1,831,403	$2,175,651	$2,624,810	$1,694,192
2XX.0000.0231	WORKERS' COMPENSATION	$90,142	$125,290	$163,691	$179,569	$127,467
2XX.0000.0232	UNEMPLOYMENT COMPENSATION	$13,271	$23,941	$256,469	$34,313	$199,714
2XX.0000.0241	DISABILITY INSURANCE	$47,725	$72,366	$87,297	$103,717	$67,979
2XX.0000.0242	MEDICAL INSURANCE	$2,425,110	$3,406,722	$3,705,004	$4,882,595	$2,885,109
2XX.0000.0243	LIFE INSURANCE	$12,774	$15,174	$15,138	$21,748	$11,788
2XX.0000.0244	EMPLOYEE ASSISTANCE	$2,599	$4,659	$4,862	$6,677	$3,786
2XX.0000.0245	TRAVEL ALLOWANCE	$5,700	$6,800	$9,225	$9,746	$7,183
2XX.0000.0246	DENTAL INSURANCE	$312,727	$439,720	$445,877	$630,217	$347,207
2XX.0000.0248	VISION INSURANCE	$73,487	$90,769	$95,150	$130,092	$74,094
2XX.0000.0249	TUITION REIMBURSEMENT	$0	$29,295	$1,000	$41,986	$779
2XX.0000.0251	ADMIN FLEX BENEFIT	$131,250	$159,250	$203,490	$228,241	$158,459
2XX.0000.0252	DOMESTIC PARTNER TAX	$0	$834	$0	$0	$0
2XX.0000.0253	TAXABLE FRINGE BNFT - CHILDCARE	$301,085	$0	$0	$1,195	$0
2XX.0000.0254	COMMUNICATIONS STIPEND	$13,702	$23,707	$37,010	$33,979	$28,820
TOTAL BENEFITS		**$7,960,960**	**$11,405,273**	**$13,391,955**	**$16,346,309**	**$10,428,395**

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED
2XX.0000.0310	INST, PROF & TECH SERVICE	$168,653	$188,965	$260,231	$200,518	$202,643
2XX.0000.0311	INSTRUCTION SERVICES	$734,019	$1,039,825	$1,218,579	$1,103,393	$948,915
2XX.0000.0312	INSTR PROG IMPROVEMENT	$105,178	$190,126	$168,105	$201,749	$130,904
2XX.0000.0313	STUDENT SERVICES	$296,680	$93,990	$166,038	$99,736	$129,295
2XX.0000.0318	PROF IMPROVE/NON-INSTRUCT	$3,940	$2,226	$12,700	$2,362	$9,890
2XX.0000.0319	OTHER PROF & TECH INSTRNL	$177,063	$304,600	$252,699	$323,221	$196,778
2XX.0000.0322	REPAIR & MAINTENANCE	$36,466	$486,116	$588,296	$515,834	$458,110
2XX.0000.0323	LAUNDRY & DRY CLEANING	$43,386	$64,757	$77,277	$68,716	$60,176
2XX.0000.0324	RENTAL EXPENSE	$11,773	$23,054	$16,779	$24,463	$13,066
2XX.0000.0325	ELECTRICITY	$12,838	$13,227	$17,668	$14,036	$13,758
2XX.0000.0329	OTHER PROPERTY SERVICES	$0	$0	$1,950	$0	$1,518
2XX.0000.0330	STUDENT TRANSPORTATION	$18,092	$7,704	$144,298	$8,175	$112,366
2XX.0000.0331	REIMBURSABLE STUDENT TRAN	$433	$83,442	$298,473	$88,543	$232,423
2XX.0000.0332	NONREIMB STUDENT TRANSPT	$0	$7,716	$30	$8,188	$23
2XX.0000.0340	TRAVEL	$178,446	$252,607	$586,298	$268,050	$456,554
2XX.0000.0343	STUDENT OUT OF DIST TRANS	$670	$5,742	$764	$6,093	$595
2XX.0000.0351	TELEPHONE	$339,534	$1,151	$1,116	$1,221	$869
2XX.0000.0353	POSTAGE	$13,828	$14,782	$13,844	$15,686	$10,780
2XX.0000.0354	ADVERTISING	$720	$585	$60,769	$621	$47,321
2XX.0000.0355	PRINTING & BINDING	$27,997	$45,892	$33,215	$48,698	$25,865
2XX.0000.0360	CHARTER SCHOOL PAYMENTS	$61,699	$186,658	$473,670	$198,069	$368,850
2XX.0000.0374	OTHER TUITION PAYMENTS	$14,389	$10,900	$303,200	$11,566	$236,104
2XX.0000.0380	NON-INSTR PROF SERVICES	$0	$1,617,639	$810,777	$1,715,555	$631,357
2XX.0000.0382	LEGAL SERVICES	$388,923	$0	$7,353	$35,017	$5,726
2XX.0000.0383	ARCHITECT/ENGINEER SRVCS	$0	$33,000	$27,555	$976	$21,457
2XX.0000.0390	OTHER GEN PROF & TECH SRV	$1,365,464	$499,500	$1,794,601	$530,036	$1,397,466
2XX.0000.0391	SUBSTITUTES- LICENSED	$127,544	$240,376	$548,248	$254,965	$426,924
2XX.0000.0399	SUBSTITUTES- CLASSIFIED	$188,219	$196,644	$1,647,422	$208,665	$1,282,857
TOTAL SERVICES		**$4,315,954**	**$5,611,224**	**$9,531,955**	**$5,954,152**	**$7,422,590**
2XX.0000.0410	SUPPLIES & MATERIALS	$1,922,589	$5,782,460	$8,313,242	$6,135,961	$6,473,571
2XX.0000.0412	CUSTODIAL SUPPLIES	$0	$0	$210,050	$0	$163,567
2XX.0000.0415	USDA COMMODITIES	$641,416	$786,746	$772,075	$834,842	$601,219
2XX.0000.0418	GASOLINE & OIL	$7,246	$17,711	$196,778	$18,794	$153,232
2XX.0000.0420	TEXTBOOKS	$23,646	$264,493	$244,791	$280,662	$190,620
2XX.0000.0430	LIBRARY BOOKS	$12,956	$42,199	$200,929	$44,779	$156,465
2XX.0000.0440	PERIODICAL SUBSCRIPTIONS	$8,703	$16,148	$12,757	$17,135	$9,934
2XX.0000.0450	FOOD	$1,767,968	$2,574,090	$3,052,280	$2,731,453	$2,376,829
2XX.0000.0460	NON-CONSUMABLE ITEMS	$661,816	$1,192,846	$844,421	$1,265,769	$657,556
2XX.0000.0470	COMPUTER SOFTWARE	$1,433,145	$1,093,031	$2,824,756	$1,159,852	$2,199,654
2XX.0000.0480	COMPUTER HARDWARE	$257,454	$1,892,231	$2,449,687	$2,007,910	$1,907,586
TOTAL SUPPLIES		**$6,736,939**	**$13,661,955**	**$19,121,766**	**$14,497,157**	**$14,890,233**

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED
2XX.0000.0500	CAPITAL EXPENDITURES	$0	$0	$7,639	$0	$0
2XX.0000.0510	LAND ACQUISITION	$0	$0	$0	$1,000,000	$1,375,038
2XX.0000.0520	BUILDINGS ACQUISITION	$287,970	$1,529,415	$687,255	$1,622,913	$1,622,913
2XX.0000.0530	IMPROV OTHER THAN BLDGS	$0	$58,093	$626,320	$61,644	$61,644
2XX.0000.0540	CAPITAL EQUIPMENT	$219,427	$256,671	$417,514	$272,362	$272,362
2XX.0000.0542	REPLACEMENT EQUIPMENT	$15,769	$50,707	$47,049	$53,807	$53,807
2XX.0000.0550	CAPITAL TECHNOLOGY	$17,202	$59,128	$0	$62,742	$62,742
2XX.0000.0564	BUS & CPTL BUS IMPRVMENT	$1,897,191	$1,382,411	$1,126,739	$1,466,923	$1,466,923
TOTAL EQUIPMENT		**$2,437,559**	**$3,336,425**	**$2,912,516**	**$4,540,391**	**$4,915,429**
2XX.0000.0610	PRINCIPAL	$1,709,036	$898,160	$606,207	$400,000	$400,000
2XX.0000.0621	INTEREST	$71,191	$58,553	$52,976	$53,000	$53,000
2XX.0000.0622	INTEREST-TRANSPORTATION	$60,485	$38,086	$20,029	$7,000	$7,000
2XX.0000.0630	UNRECOVERABLE BAD DEBT	$0	$3,017	($173)	$0	$0
2XX.0000.0640	DUES & FEES	$77,835	$79,236	$115,515	$150,000	$150,000
2XX.0000.0670	TAXES & LICENSES	$0	$4,872	$925	$0	$0
2XX.0000.0690	GRANT INDIRECT CHARGES	$823,141	$1,397,185	$1,809,257	$1,497,344	$1,809,257
TOTAL OTHER		**$2,741,688**	**$2,479,109**	**$2,604,736**	**$2,107,344**	**$2,419,257**
2XX.0000.0700	INTERFUND TRANSFERS	$0	$0	$0	$400,000	$400,000
TOTAL TRANSFERS		**$0**	**$0**	**$0**	**$400,000**	**$400,000**
2XX.0000.0810	PLANNED RESERVE	**$0**	**$0**	**$0**	**$845,384**	**$5,165,530**
2XX.0000.0820	RESERVED FOR NEXT YEAR	**$14,461,044**	**$21,390,982**	**$23,168,053**	**$2,000,000**	**$6,000,000**
TOTAL EXPENDITURES		**$51,882,923**	**$81,945,321**	**$99,326,584**	**$84,949,000**	**$73,909,000**



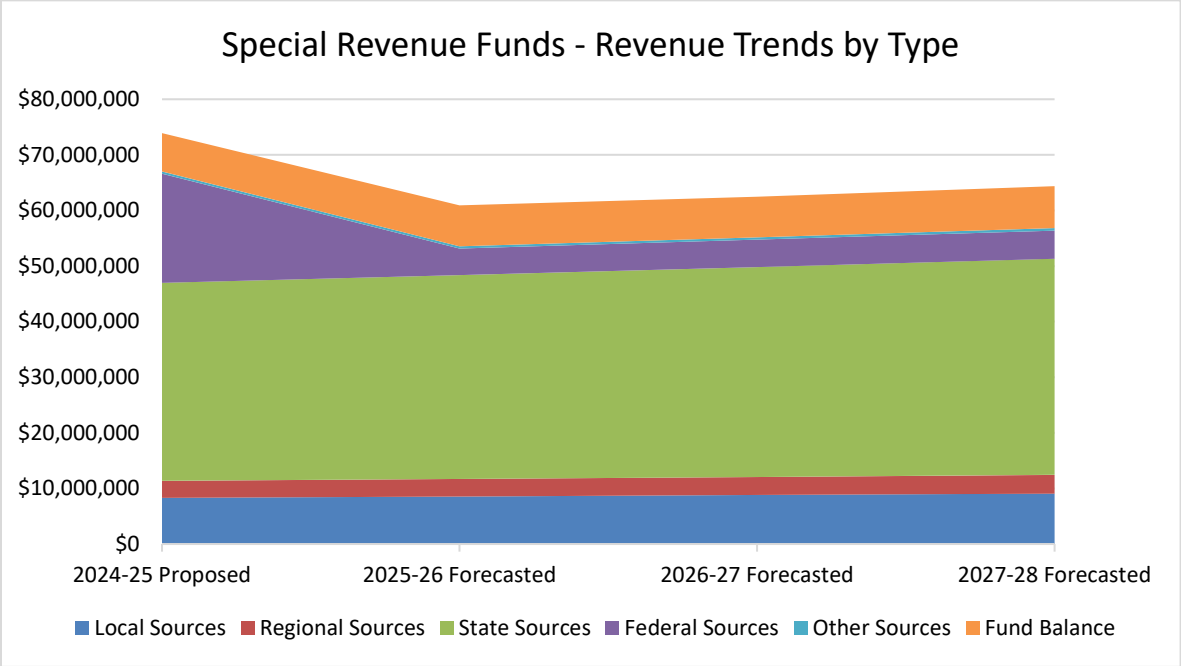
SPECIAL REVENUE FUND EXPENDITURES BY FUNCTION

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED
2XX.1111.0000	PRIMARY PROGRAMS K-3	$1,375,235	$5,711,012	$5,183,214	$8,053,363	$4,774,205
2XX.1113.0000	ELEMENTRY EXTRACURRICULAR	$210,564	$62,465	$471,202	$88,085	$434,019
2XX.1121.0000	MIDDLE SCHOOL PROGRAMS	$753,752	$2,025,627	$2,629,078	$2,856,431	$2,421,617
2XX.1122.0000	MIDDLE SCH EXTRACURRICULR	$100	$7,271	$37,325	$10,253	$34,380
2XX.1131.0000	HIGH SCHOOL PROGRAMS	$1,704,918	$4,211,304	$4,259,615	$5,938,556	$3,923,488
2XX.1132.0000	HIGH SCH EXTRACURRICULAR	$1,008,377	$2,595,268	$5,328,391	$3,659,706	$4,907,926
2XX.1133.0000	HIGH SCH SATURDAY SCHOOL	$0	$264	$0	$369	$0
2XX.1140.0000	PRE-KINDERGARTEN PROGRAMS	$49,467	$24,963	$18,358	$35,201	$16,909
2XX.1200.0000	SPECIAL PROGRAMS	$0	$0	$107,377	$0	$98,904
2XX.1221.0000	LEARNING CNTRS-STRUCTURED	$1,291,562	$1,386,971	$1,376,353	$1,955,832	$1,267,745
2XX.1223.0000	COMMUNITY TRANSITION SRVC	$183,626	$162,202	$193,690	$228,729	$178,406
2XX.1224.0000	LIFE SKILL WITH NURSING	$255,550	$195,496	$199,881	$275,677	$184,108
2XX.1225.0000	OUT OF DISTRICT PROGRAMS	$301,424	$0	$300,000	$0	$276,327
2XX.1227.0000	EXTENDED SCHOOL YR PROGRM	$2,509	$129,576	$1,852	$182,720	$1,706
2XX.1250.0000	LESS RESTR PROG-DISABLED	$0	$388,625	$179,126	$548,018	$164,991
2XX.1272.0000	TITLE I	$2,386,825	$2,653,980	$2,912,833	$3,742,500	$2,682,981
2XX.1280.0000	ALTERNATIVE EDUCATION	$324,502	$32,002	$53,535	$45,127	$49,310
2XX.1288.0000	CHARTER SCHOOLS	$61,699	$186,658	$473,670	$263,215	$436,293
2XX.1289.0000	OPTIONS PROGRAMS	$1,651,892	$1,848,981	$2,000,381	$2,607,332	$1,842,530
2XX.1291.0000	ENGLISH 2ND LANG PROGRAMS	$162,730	$983,764	$1,223,958	$1,387,251	$1,127,375
2XX.1292.0000	TEEN PARENT PROGRAMS	$0	$28,752	$29,730	$40,545	$27,384
2XX.1293.0000	MIGRANT EDUCATION	$1,125,347	$1,384,834	$1,155,106	$1,952,819	$1,063,956
2XX.1295.0000	INDIAN EDUCATION PROGRAM	$37,547	$31,717	$25,357	$44,726	$23,356
2XX.1400.0000	SUMMER SCHOOL PROGRAMS	$344,352	$4,209,166	$2,933,979	$5,935,540	$2,702,458
TOTAL INSTRUCTION		**$13,231,978**	**$28,260,898**	**$31,094,011**	**$39,851,995**	**$28,640,374**
2XX.2110.0000	ATTENDENCE & SOCIAL WORK SRVCS	$294,407	$68,094	$117	$96,022	$108
2XX.2115.0000	STUDENT SAFETY	$32,781	$503,214	$482,563	$709,605	$444,484
2XX.2116.0000	BEHAVIORAL SUPPORT SRVCS	$856,952	$1,145,385	$1,780,557	$1,615,160	$1,640,053
2XX.2117.0000	ID & RCRTMNT OF MIGRANT	$115,570	$128,879	$128,629	$181,738	$118,479
2XX.2118.0000	LIMITED STUDENT SUPPORT	$31,694	$0	$1,829,732	$0	$1,685,347
2XX.2119.0000	OTHER ATTEN & SOCIAL SVCS	$133,445	$669,385	$265,190	$943,932	$244,264
2XX.2120.0000	GUIDANCE SERVICES	$0	$44,444	$192,685	$62,673	$177,480
2XX.2122.0000	COUNSELING SERVICES	$2,139,810	$2,676,567	$3,360,969	$3,774,350	$3,095,754
2XX.2130.0000	HEALTH SERVICES	$38,900	$44,352	$141,652	$62,543	$130,474
2XX.2132.0000	MEDICAL SERVICES	$18,890	$17,232	$474	$24,300	$437
2XX.2134.0000	NURSE SERVICES	$10,937	$52,379	$170,386	$73,862	$156,941
2XX.2139.0000	OTHER HEALTH SERVICES	$0	$775,798	$198,460	$1,093,989	$182,799
2XX.2140.0000	PSYCHOLOGICAL SERVICES	$1,192,877	$1,291,654	$1,432,899	$1,821,421	$1,319,829
2XX.2150.0000	SPEECH & AUDIO SERVICES	$43,646	$204,727	$195,625	$288,695	$180,188
2XX.2160.0000	STUDENT TREATMENT SERVICE	$419,427	$334,483	$367,147	$471,670	$338,175

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED
2XX.2190.0000	STUDENT SERVICES DIRECTOR	$797,728	$750,839	$980,759	$1,058,793	$903,367
2XX.2210.0000	IMPROVEMENT OF INSTRUCTION	$371,828	$477,928	$2,465,539	$673,948	$2,270,983
2XX.2213.0000	SOCIAL WORK SERVICES	$0	$0	$140,894	$0	$129,776
2XX.2219.0000	OTHER IMPR OF INSTRUCTION	$5,313	$27,352	$16,136	$38,570	$14,863
2XX.2220.0000	MEDIA SERVICES	$513,083	$404,455	$400,509	$570,341	$368,905
2XX.2222.0000	LIBRARY/MEDIA CENTER	$50,700	$70,244	$57,315	$99,054	$52,792
2XX.2230.0000	ASSESSMENT & TESTING	$0	$0	$134,632	$0	$124,008
2XX.2240.0000	HEALTH SERVICES	$1,060,182	$2,306,883	$3,557,317	$3,253,043	$3,276,608
2XX.2410.0000	OFFICE OF THE PRINCIPAL	$51,904	$304,676	$519,949	$429,639	$478,920
2XX.2490.0000	OTHER SUP-SCH ADMINISTRATION	$192,507	$469,628	$751,533	$662,246	$692,229
2XX.2510.0000	DIRECTOR-BUSINESS SERVICE	$0	$0	$48,817	$0	$44,965
2XX.2520.0000	FISCAL SERVICES	$0	$39,717	$53,092	$56,007	$48,902
2XX.2529.0000	OTHER FISCAL SERVICES	$0	$1,080	$0	$1,523	$0
2XX.2540.0000	FACILITIES MAINTENANCE	$294,981	$759,991	$2,520,869	$1,071,699	$2,264,369
2XX.2550.0000	STUDENT TRANSPORTATION	$1,897,191	$1,389,033	$1,535,800	$1,958,740	$1,414,610
2XX.2570.0000	INTERNAL SERVICES	$199,564	$843,582	$954,260	$1,189,574	$878,959
2XX.2574.0000	PRINTING SERVICES	$0	$64,376	$156,342	$90,781	$144,005
2XX.2610.0000	DIRECTOR/CENTRAL SUPPORT	$575,624	$769,511	$789,424	$1,085,122	$727,130
2XX.2620.0000	PLANNING, RESEARCH, DEVELOP SRV	$0	$56,961	$56,980	$80,325	$52,484
2XX.2630.0000	COMMUNITY RELATIONS	$9,438	$0	$30,191	$2,102	$27,809
2XX.2640.0000	STAFF SERVICES	$0	$0	$298,057	$0	$274,537
2XX.2642.0000	RECRUITMENT AND PLACEMENT	$2,066	$145,630	$143,308	$203,256	$48,833
2XX.2645.0000	EMPLOYEE HEALTH SERIVES	$600	$0	$15,854	$3,713,816	$14,603
2XX.2660.0000	TECHNOLOGY SERVICES	$730,667	$2,633,639	$4,047,876	$653	$3,728,457
2XX.2680.0000	INTERPRETATION AND TRANSLATION	$0	$0	$659,285	$0	$0
2XX.2690.0000	OTHER SUPPORT SRVCS-CENTRAL	$212,663	$190,823	$174,761	$268,434	$160,970
TOTAL SUPPORT SERVICES		**$12,295,375**	**$19,662,941**	**$31,056,584**	**$27,727,626**	**$27,857,896**
2XX.3110.0000	SERVICE AREA DIRECTION	$1,347,265	$1,484,320	$1,625,916	$1,904,000	$883,600
2XX.3120.0000	FOOD PREP & DISP SERVICES	$5,984,714	$7,347,894	$8,114,011	$10,966,000	$2,449,300
2XX.3130.0000	FOOD DELIVERY SERVICES	$51,099	$123,048	$144,981	$30,000	$1,052,300
2XX.3300.0000	COMMUNITY SERVICES	$134,883	$1,870,738	$1,414,594	($513,674)	$0
2XX.3390.0000	OTHER COMMUNITY SERVICES	$1,083,409	$809,701	$1,163,414	($222,331)	$0
2XX.3500.0000	CUSTODY & CARE OF CHILD SRVCS	$1,452,444	$0	$0	$0	$0
TOTAL COMMUNITY SERVICES		**$10,053,814**	**$11,635,701**	**$12,462,916**	**$12,163,995**	**$4,385,200**
2XX.4150.0000	BLDG ACQUIS, CONST & IMPR	$0	$0	$865,808	$1,000,000	$1,000,000
2XX.5100.0000	DEBT SERVICE	$1,840,712	$994,799	$679,212	$460,000	$460,000
2XX.5200.0000	INTERFUND TRANSFERS	$0	$0	$0	$400,000	$400,000
TOTAL OTHER EXPENDITURES		**$1,840,712**	**$994,799**	**$1,545,020**	**$1,860,000**	**$1,860,000**
2XX.6100.0000	**CONTINGENCY**	**$0**	**$0**	**$0**	**$845,384**	**$5,165,530**
2XX.7000.0000	**RESERVED FOR NEXT YEAR**	**$14,461,044**	**$21,390,982**	**$23,168,053**	**$2,500,000**	**$6,000,000**
TOTAL EXPENDITURES		**$51,882,923**	**$81,945,321**	**$99,326,584**	**$84,949,000**	**$73,909,000**

SPECIAL REVENUE FUND THREE YEAR FORECAST

		2024-25 Proposed	2025-26 Forecasted[3]	2026-27 Forecasted	2027-28 Forecasted
Revenue					
1000	Local Revenue	$8,303,332	$8,552,432	$8,809,005	$9,073,275
2000	Intermediate Revenue	$3,070,000	$3,162,100	$3,256,963	$3,354,672
3000	State Revenue	$35,600,168	$36,668,173	$37,768,218	$38,901,265
4000	Federal Revenue	$19,630,500	$4,769,415	$4,912,497	$5,059,872
5000	Other Revenue	$7,305,000	$7,524,150	$7,749,875	$7,982,371
	Total Revenue	**$73,909,000**	**$60,676,270**	**$62,496,558**	**$64,371,455**
Expenditures					
0100	Salaries	$22,267,566	$17,670,879	$18,201,006	$18,747,036
0200	Associated Payroll Costs	$10,428,395	$8,275,665	$8,523,934	$8,779,653
0300	Purchased Services	$7,422,590	$5,890,347	$6,067,057	$6,249,069
0400	Supplies & Materials	$14,890,233	$11,816,447	$12,170,940	$12,536,068
0500	Capital Equipment	$4,915,429	$3,900,738	$4,017,761	$4,138,294
0600	Other Expenditures	$2,419,257	$1,919,850	$1,977,446	$2,036,769
0700	Transfers	$400,000	$400,000	$412,000	$424,360
0800	Reserves	$11,165,530	$10,802,344	$11,126,414	$11,460,206
	Total Expenditures	**$73,909,000**	**$60,676,270**	**$62,496,558**	**$64,371,455**



[3] The ESSER III (American Rescue Funds) expire September 30, 2024. This is a significant reduction in Federal Revenue after the 2023-24 fiscal year.

DEBT SERVICE FUND

The Debt Service Fund is designated for repayment of long or short-term debt from the sale of bonds used to finance capital construction.

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

The voters passed a construction levy in November 2006. Since that time, the Board has approved three bond refinancing options and authorized the sale of Pension Obligation Bonds in order to minimize interest expenses and the pending unfunded actuarial liability cost of the Districts retirement obligation.

The community voted again in November 2017 to approve the sale of $408 million in bonds for capital projects. These bonds are being issued in two separate sales in order to align the proceeds with the cash flow requirements of project expenditures as described in the ballot title.

The 2017 Bond was defined as a “renewal” levy that replaced expiring debt service items without increasing the tax rate per thousand of assessed value to local constituents. This section of the budget document identifies both revenue and expenditures for debt service only. Bond project expenditures will be included in the Capital Construction section of the document.

The District collects tax revenues for all outstanding bond issues. The total outstanding principal as of July 1, 2024, is $386,275,000 in bonded capital project debt, and $67,190,000 for PERS Pension Obligation Bonds. The debt limit for Hillsboro School District is based on an assessed value of $20.0 billion. The debt ratio as of June 30, 2023, was 1.36 percent.

ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates governed by real market value of all taxable properties within the District are based on the following: 1) for each grade from kindergarten to eighth for which the District operates schools, fifty-five one-hundredths of one percent (0.0055) of the real market value. 2) for each grade from ninth to twelfth for which the District operates schools, seventy-five one-hundredths of one percent (0.0075) of the real market value.

The legal debt margin for Fiscal Year 2023 is:

Real Market Value	$57,727,673,872
Debt Limit (7.95% of RMV)	$4,589,350,073
Debt Applicable to Limit	$470,165,156
Legal Debt Margin	$4,119,184,917
Debt as a Percentage of Debt Limit	10.24%

DEBT SERVICE FUND REVENUE

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED
300.0000.1111	CURRENT YEAR PROPERTY TAX	$38,457,542	$38,072,917	$38,313,775	$40,365,217	$41,833,800
300.0000.1112	PRIOR YEAR PROPERTY TAX	$282,196	$363,572	$348,788	$285,000	$285,000
300.0000.1114	PAYMENTS IN LIEU OF TAX	$6,368	$2,838	$7,066	$3,000	$3,000
300.0000.1190	PENALTIES & INTER ON TAX	$19,060	$20,408	$40,147	$30,500	$30,500
300.0000.1510	INTEREST ON INVESTMENTS	$0	$0	$380,567	$0	$0
300.0000.1512	INTEREST ON LGIP	$103,965	$84,816	$354,823	$100,000	$100,000
300.0000.2199	OTHER INTERMEDIATE SOURCES	$55,987	$32,815	$32,765	$0	$0
300.0000.5110	BOND PROCEEDS	$40,360,000	$0	$0	$0	$0
300.0000.5400	BEGINNING FUND BALANCE	$2,018,562	$2,868,600	$2,574,335	$1,000,000	$1,000,000
390.0000.1512	INTEREST ON LGIP	$453	$559	$0	$500	$500
390.0000.1970	SERVICES PROVIDE OTHER FUND	$12,307,736	$13,131,381	$13,723,431	$14,438,037	$15,105,600
TOTAL REVENUE		**$93,611,869**	**$54,577,906**	**$55,775,697**	**$56,222,254**	**$58,358,400**

DEBT SERVICE FUND EXPENDITURES BY OBJECT

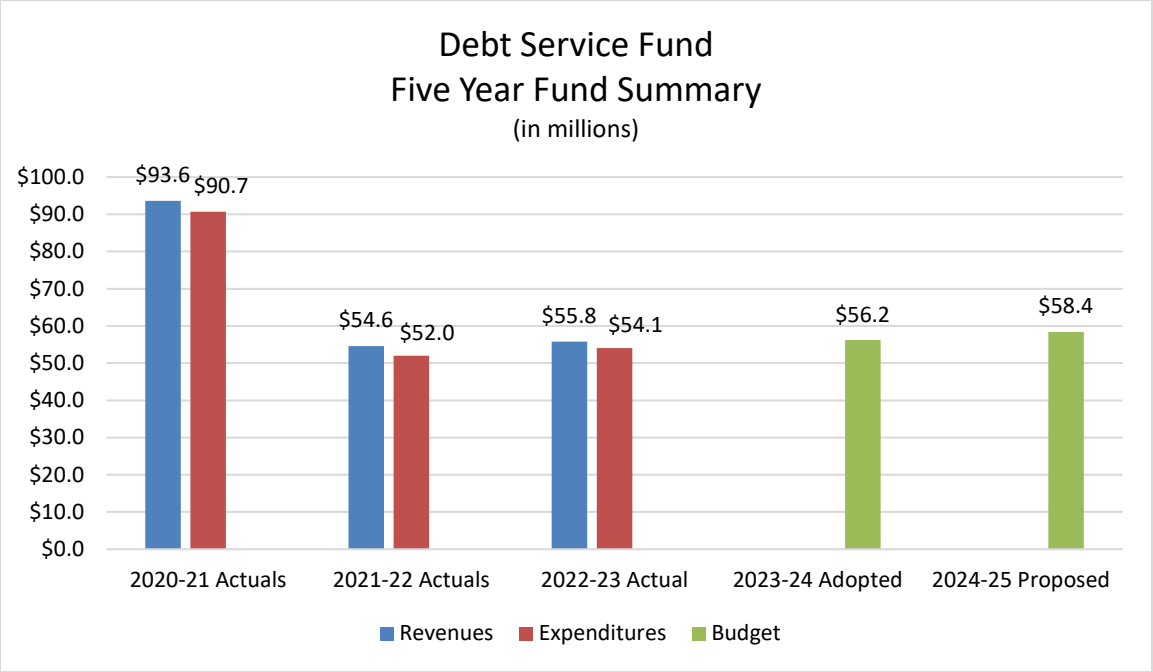
ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED
300.XXXX.0600	OTHER EXPENDITURES	$27,450	$0	$0	$0	$0
300.XXXX.0610	REDEMPTION OF PRINCIPAL	$55,938,984	$19,365,000	$21,610,000	$23,455,000	$25,385,000
300.XXXX.0621	REGULAR INTEREST	$21,893,230	$19,457,501	$18,684,969	$18,319,217	$17,857,800
300.XXXX.0640	DUES AND FEES	$289,919	$0	$0	$10,000	$10,000
300.XXXX.0820	RESERVED FOR NEXT YEAR	$2,868,600	$2,574,335	$1,687,033	$0	$0
390.XXXX.0610	REDEMPTION OF PRINCIPAL	$7,855,000	$8,790,000	$9,795,000	$10,880,000	$12,040,000
390.XXXX.0620	INTEREST	$3,318,688	$3,009,116	$2,661,708	$3,558,037	$3,065,600
390.XXXX.0621	REGULAR INTEREST	$1,419,998	$1,381,954	$1,336,987	$0	$0
TOTAL EXPENDITURES		**$93,611,869**	**$54,577,906**	**$55,775,697**	**$56,222,254**	**$58,358,400**

DEBT SERVICE FUND EXPENDITURES BY FUNCTION

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED
300.2520.XXXX	FISCAL SERVICES	$0	$0	$0	$10,000	$10,000
300.5110.XXXX	LONG TERM DEBT SERVICE	$78,149,583	$38,822,501	$40,294,969	$41,774,217	$43,242,800
300.7000.XXXX	UNAPPROPRIATED ENDING BALANCE	$2,868,600	$2,574,335	$1,687,033	$0	$0
390.5110.XXXX	LONG TERM DEBT SERVICE	$12,593,686	$13,181,070	$13,793,695	$14,438,037	$15,105,600
TOTAL EXPENDITURES		**$93,611,869**	**$54,577,906**	**$55,775,697**	**$56,222,254**	**$58,358,400**

DEBT SERVICE FUND THREE YEAR FORECAST

		2024-25 Proposed	2025-26 Forecasted	2026-27 Forecasted	2027-28 Forecasted
Revenue					
1000	Local Revenue	$57,358,400	$60,259,017	$63,727,412	$37,416,623
2000	Intermediate Revenue	$0	$0	$0	$0
3000	State Revenue	$0	$0	$0	$0
4000	Federal Revenue	$0	$0	$0	$0
5000	Other Revenue	$1,000,000	$0	$421,101	$854,763
	Total Revenue	**$58,358,400**	**$60,259,017**	**$64,148,513**	**$38,271,386**
Expenditures					
0100	Salaries	$0	$0	$0	$0
0200	Associated Payroll Costs	$0	$0	$0	$0
0300	Purchased Services	$0	$0	$0	$0
0400	Supplies & Materials	$0	$0	$0	$0
0500	Capital Equipment	$0	$0	$0	$0
0600	Other Expenditures	$58,358,400	$59,837,916	$63,293,750	$36,969,922
0700	Transfers	$0	$0	$0	$0
0800	Reserves	$0	$421,101	$854,763	$1,301,464
	Total Expenditures	**$58,358,400**	**$60,259,017**	**$64,148,513**	**$38,271,386**



CAPITAL CONSTRUCTION FUND

The Capital Construction Fund consists of funds used to complete projects associated with the 2017 bond issue. The 2017 Bond Program will assist the District in reaching the goal of an "equitable learning environment" for all students in all schools. While understanding that each school presents physical challenges due to its age and design, bond projects will inspire students to achieve their educational goals, while continuing to provide excellent stewardship of District resources. Achieving an equitable learning environment will be accomplished by ensuring that classrooms are comfortable and safe places for students and staff; by providing flexibility and allowing for implementation of technology and innovation; and ensuring that students are prepared for life after school, whether that is higher education or career.

The bond will accomplish these goals by focusing on the priorities identified during the bond campaign:

Prioritize Safety and Security

Fencing project with locks to prevent entry at Rosedale Elementary

- Ensure that all district campuses are equipped with modern safety and security systems
- Provide improved parent/bus/pedestrian traffic flow at all district campuses
- Upgrade all buildings to current seismic code
- Install cameras and GPS systems on District school buses

Renovate and Repair Aging Schools

Main office renovation at Oak Street Campus

- Upgrade HVAC systems and add air conditioning to all school buildings
- Replace failing water pipes
- Replace/repair roofs
- Remodel Reedville Elementary School
- Remodel Hillsboro High School
- Construct lighted synthetic turf fields at Glencoe, Hillsboro and Century High Schools
- Construct track at Hillsboro High School
- Replace portable buildings in the poorest condition with permanent modular structures
- Other improvements as identified during construction at all school sites

Relieve Crowded Classrooms and Plan for Growth

New gym at Mooberry Elementary

- Construct new 600-student elementary school to replace Brookwood Elementary School
- Construct new 600-student elementary school in North Plains
- Construct new 600-student elementary school in South Hillsboro
- Build new gymnasiums at elementary schools to replace existing gym-a-cafetoriums

Provide a Modern Education for Every Student

Century iPad carts

- Upgrade classroom technology at all schools
- Upgrade District technology infrastructure including construction of a dark fiber ring to serve all District facilities
- Career-technical education investment at all District high schools
- Purchase of flexible classroom furniture for all District schools

CAPITAL CONSTRUCTION FUND RESOURCES

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED
4XX.0000.151X	INTEREST ON INVESTMENTS	$2,358,352	$328,172	$905,381	$250,000	$100,000
4XX.0000.153X	UNREALIZED GAIN OR LOSS ON INVES	($1,094,714)	($167,320)	$139,574	$0	$0
4XX.0000.1920	DONATION FROM PRIV SOURCE	$0	$0	$19,564	$0	$0
4XX.0000.1960	RECOVERY PRIOR YEAR EXP	($22,500)	$181,055	$5,160	$0	$0
4XX.0000.199X	MISCELLANEOUS REVENUE	$0	$0	$537,713	$0	$0
4XX.0000.5300	COMPENSATION/LOSS ASSETS	$0	$5,493	$3,634,175	$0	$0
4XX.0000.5400	BEGINNING FUND BALANCE	$205,550,815	$108,660,689	$52,987,607	$9,000,000	$10,000,000
TOTAL RESOURCES		**$206,791,953**	**$109,008,089**	**$58,229,174**	**$9,250,000**	**$10,100,000**

CAPITAL CONSTRUCTION FUND EXPENDITURES BY OBJECT

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED
4XX.0000.0112	REG CLASSIFIED SALARIES	$93,701	$112,841	$101,347	$51,000	$0
4XX.0000.0113	REG ADMIN SALARIES	$472,265	$392,729	$134,311	$66,000	$0
4XX.0000.0114	REG SUPERTECH SALARIES	$146,505	$169,572	$79,828	$40,500	$0
4XX.0000.012X	NONPERMANENT SALARIES	$0	$0	$0	$0	$0
4XX.0000.013X	ADDITIONAL SALARIES	$19,245	$11,513	$4,606	$5,000	$0
4XX.0000.014X	OTHER SALARIES	$852	$536	$3,444	$1,000	$0
TOTAL SALARIES		**$732,568**	**$687,191**	**$323,536**	**$163,500**	**$0**
4XX.0000.0211	PERS EMPLOYER CONT-TIER I	$110,472	$78,225	$49,097	$25,200	$0
4XX.0000.0213	PERS UAL CONTRIBUTION	$54,134	$49,364	$22,374	$10,800	$0
4XX.0000.0214	PERS BOND – 2015	$15,552	$14,408	$6,419	$3,150	$0
4XX.0000.0216	PERS EMPLOYER-TIER III	$51,171	$39,003	$18,218	$9,000	$0
4XX.0000.0220	SOCIAL SECURITY ADMIN	$56,858	$53,264	$25,418	$12,750	$0
4XX.0000.0231	WORKERS' COMPENSATION	$2,443	$2,120	$1,206	$600	$0
4XX.0000.0232	UNEMPLOYMENT COMPENSATION	$735	$694	$2,960	$1,500	$0
4XX.0000.024X	MEDICAL/DENTAL INSURANCE	$121,461	$107,740	$65,120	$30,000	$0
TOTAL BENEFITS		**$412,826**	**$344,818**	**$190,812**	**$93,000**	**$0**
4XX.0000.0311	INSTRUCTIONAL SERVICES	$0	$10,574	$0	$0	$0
4XX.0000.0322	REPAIR & MAINTENANCE	$104,987	$50,316	$152,757	$10,200	$50,000
4XX.0000.0324	RENTAL EXPENSE	$155,279	$317,642	$112,603	$36,000	$0
4XX.0000.0325	ELECTRICITY	$7,251	$2,041	$0	$0	$0
4XX.0000.0326	HEATING FUEL	$0	$1,778	$4,577	$1,500	$0
4XX.0000.0327	WATER & SEWER	$0	$9,312	$30,916	$13,500	$0
4XX.0000.0328	GARBAGE	$0	$0	$400	$0	$0
4XX.0000.0340	TRAVEL	$345	$1,354	$1,146	$0	$0
4XX.0000.0354	ADVERTISING	$227	$338	$123	$0	$0
4XX.0000.0355	PRINTING & BINDING	$5,826	$6,330	$3,905	$500	$0

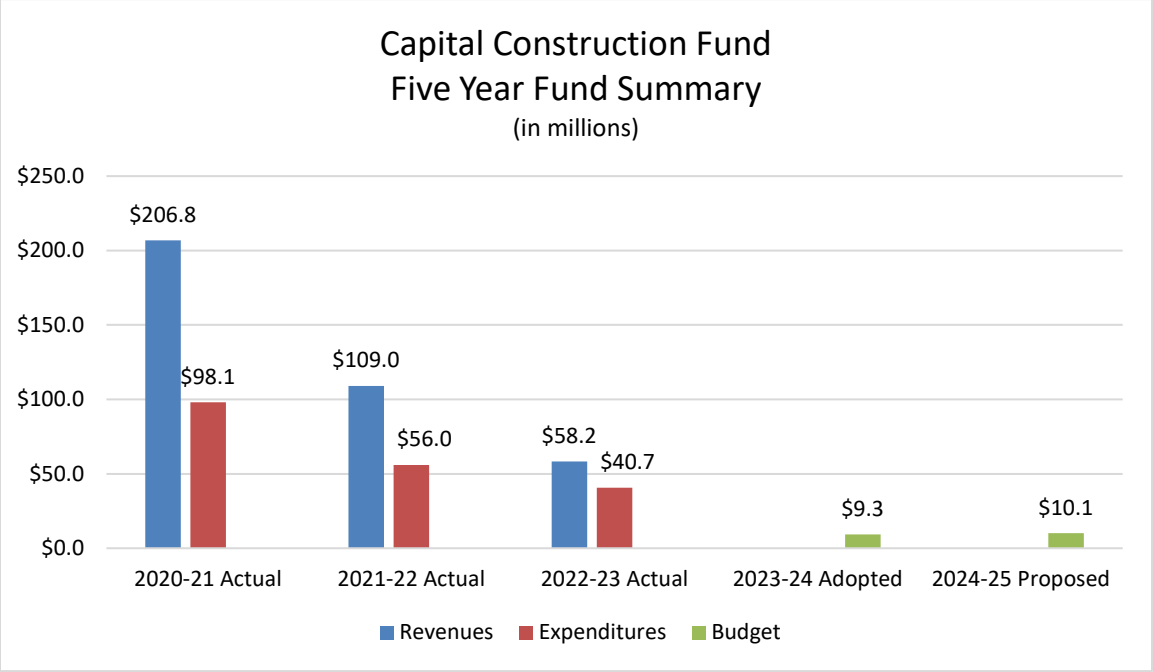
ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED
4XX.0000.0382	LEGAL SERVICES	$10,265	$7,251	$5,627	$1,500	$0
4XX.0000.0383	ARCHITECT/ENGINEER SERVCS	$5,118,166	$2,499,624	$683,391	$300,000	$0
4XX.0000.0390	OTHER GEN PROF & TECH SRV	$4,158,589	$3,715,399	$2,295,557	$1,050,000	$0
4XX.0000.0399	CLASSIFIED SUBSTITUTES	$78,374	$69,299	$78,895	$45,000	$0
TOTAL SERVICES		**$9,639,309**	**$6,691,258**	**$3,369,897**	**$1,458,200**	**$50,000**
4XX.0000.0410	SUPPLIES & MATERIALS	$94,614	$97,196	$39,621	$3,000	$0
4XX.0000.0418	GASOLINE AND OIL	$0	$796	$0	$0	$0
4XX.0000.0420	TEXTBOOKS	$157,734	$76,542	$356,057	$5,000	$0
4XX.0000.0430	LIBRARY BOOKS	$10,481	$148,005	$171,346	$5,000	$0
4XX.0000.0460	NON-CONSUMABLE ITEMS	$2,877,484	$1,794,183	$739,839	$20,000	$0
4XX.0000.0470	COMPUTER SOFTWARE	$352,293	$543,442	$267,469	$15,000	$0
4XX.0000.0480	COMPUTER HARDWARE	$3,640,668	$580,575	$511,576	$25,000	$0
TOTAL SUPPLIES		**$7,133,274**	**$3,240,739**	**$2,085,908**	**$73,000**	**$0**
4XX.0000.0510	LAND ACQUISITION	$0	$0	$3,507,780	$0	$0
4XX.0000.0520	BUILDINGS ACQUISITION	$75,921,522	$36,789,313	$28,116,578	$4,384,300	$1,000,000
4XX.0000.0530	IMPROV OTHER THAN BLDGS	$3,188,503	$4,496,198	$1,828,849	$60,000	$950,000
4XX.0000.0540	CAPITAL EQUIPMENT	$322,867	$333,029	$222,342	$3,000	$0
4XX.0000.0550	CAPITAL TECHNOLOGY	$24,306	$1,404,025	$193,445	$3,000,000	$0
4XX.0000.0562	BUS GARAGE	$0	$342,570	$0	$0	$0
TOTAL CAPITAL OUTLAY		**$79,457,198**	**$43,365,135**	**$33,868,994**	**$7,447,300**	**$1,950,000**
4XX.0000.0635	RECOVERY PRIOR YR EXP	$0	$13,788	$0	$0	$0
4XX.0000.0640	DUES & FEES	$32,443	$1,109,438	$199,017	$5,000	$0
4XX.0000.0650	INSURANCE	$53,147	$39,263	$296,716	$5,000	$0
4XX.0000.0670	TAXES & LICENSES	$670,499	$528,852	$356,916	$5,000	$0
TOTAL OTHER		**$756,089**	**$1,691,341**	**$852,649**	**$15,000**	**$0**
4XX.0000.0810	**PLANNED RESERVE**	**$0**	**$0**	**$0**	**$0**	**$0**
4XX.0000.0820	**RESERVED FOR NEXT YEAR**	**$108,660,689**	**$52,987,607**	**$17,537,378**	**$0**	**$8,100,000**
Total Expenditures		**$206,791,953**	**$109,008,089**	**$58,229,174**	**$9,250,000**	**$10,100,000**

CAPITAL CONSTRUCTION FUND EXPENDITURES BY FUNCTION

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED
4XX.2660.XXXX	TECHNOLOGY	$30,048	$7,483	$0	$0	$0
4XX.4120.XXXX	SITE ACQUISITION & DEVELOPMENT	$0	$0	$3,625,903	$6,000,000	$1,950,000
4XX.4150.XXXX	BUILDING ACQUISITIONS	$96,480,208	$53,120,788	$35,957,646	$0	$0
4XX.4180.XXXX	OTHER CAPITAL PURCHASES	$1,621,008	$2,892,211	$1,108,247	$3,250,000	$50,000
4XX.7000.XXXX	UNAPPROPRIATED ENDING BALANCE	$108,660,689	$52,987,607	$17,537,378	$0	$8,100,000
TOTAL EXPENDITURES		**$206,791,953**	**$109,008,089**	**$58,229,174**	**$9,250,000**	**$10,100,000**

CAPITAL CONSTRUCTION FUND THREE YEAR FORECAST

		2024-25 Proposed	2025-26 Forecasted	2026-27 Forecasted	2027-28 Forecasted
Revenue					
1000	Local Revenue	$100,000	$75,000	$0	$0
2000	Intermediate Revenue	$0	$0	$0	$0
3000	State Revenue	$0	$0	$0	$0
4000	Federal Revenue	$0	$0	$0	$0
5000	Other Revenue	$10,000,000	$7,100,000	$6,175,000	$0
	Total Revenue	**$10,100,000**	**$7,175,000**	**$6,175,000**	**$0**
Expenditures					
0100	Salaries	$0	$0	$0	$0
0200	Associated Payroll Costs	$0	$0	$0	$0
0300	Purchased Services	$50,000	$50,000	$175,000	$0
0400	Supplies & Materials	$0	$0	$6,000,000	$0
0500	Capital Equipment	$1,950,000	$950,000	$0	$0
0600	Other Expenditures	$0	$0	$0	$0
0700	Transfers	$0	$0	$0	$0
0800	Reserves	$8,100,000	$6,175,000	$0	$0
	Total Expenditures	**$10,100,000**	**$7,175,000**	**$6,175,000**	**$0**



INTERNAL SERVICE FUND

An Internal Service Fund may be established by transfer of one-time resources such as a surplus fund balance with the intent of planning for future spending. Most recently, the District has utilized this function to establish a PERS Reserve Fund to offset pension cost increases. The fund was established and utilized within 5 fiscal years and was exhausted in 2018-19.

Due to the unusual circumstances described in the General Fund Balance section of this section (pages 38-39), there is an opportunity to establish such a fund as noted in the Annual Comprehensive Financial Report as "Future Expenses." As one-time funds, the District may not use them to sustain long-term operational functions. The Internal Service Fund may be appropriated as transfers to the General Fund by the board during future budget development periods for uses such as:

- Actual Service Level Stabilization
  If the general fund resources, specifically the State School Fund is not appropriated at a level to cover the increase in costs to maintain stable service levels for students, the board may access the Internal Service Fund as a temporary supplement.
- Technology Replacement
  The District is now on a 1:1 device program that requires access to the internet, replacement of devices on a schedule, and additional licenses for system security and safety for students.
- PERS Reserve
  Historically, the District has utilized the Internal Service Fund to offset rising costs of the pension program. Costs include debt service on pension obligation bonds that are stable based on a payment schedule through 2026. The rates that are paid directly to PERS by employers are determined by market returns every odd year, and set employer rates in the upcoming biennium. For example, the pension system earnings for 2019-21 determine the payroll rates for the 2023-25 biennium.
- Strategic Plan Initiatives
  The district is entering the process of developing the next 5-year Strategic Plan. Initiatives under the plan may be explored, piloted, and supported by Internal Service Fund resources in future years.
- Curriculum Adoption
  The District strives to maintain alignment with the Department of Education curriculum adoptions. Over the course of multiple underfunded years, the District has fallen behind in an effort to preserve student services over purchasing new curriculum. The process for adoption requires a period of discovery and piloting prior to implementation (spanning 2 fiscal years).

OREGON DEPARTMENT OF EDUCATION
Oregon achieves . . . together!

Instructional Materials Division 22 Action Plan

INTERNAL SERVICE FUND RESOURCES AND EXPENDITURES

ACCOUNT	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED
RESOURCES						
XXX.0000.1990	MISCELLANEOUS REVENUE	$0	$0	$0	$0	$0
XXX.0000.5200	INTERFUND TRANSFER	$0	$0	$8,500,000	$0	$0
XXX.0000.5400	BEGINNING FUND BALANCE	$0	$0	$0	$8,500,000	$8,500,000
TOTAL RESOURCES		**$0**	**$0**	**$8,500,000**	**$8,500,000**	**$8,500,000**
EXPENDITURES						
XXX.0000.0790	TRANSFER TO GENERAL FUND	$0	$0	$0	$0	$0
XXX.0000.0820	* RESERVE	$0	$0	$8,500,000	$8,500,000	$8,500,000
TOTAL EXPENDITURES		**$0**	**$0**	**$8,500,000**	**$8,500,000**	**$8,500,000**

INTERNAL SERVICE FUND THREE YEAR FORECAST

		2024-25 Proposed	2025-26 Forecasted	2026-27 Forecasted	2027-28 Forecasted
Revenue					
1000	Local Revenue	$0	$0	$0	$0
2000	Intermediate Revenue	$0	$0	$0	$0
3000	State Revenue	$0	$0	$0	$0
4000	Federal Revenue	$0	$0	$0	$0
5000	Other Revenue	$8,500,000	$8,500,000	$4,250,000	$0
	Total Revenue	**$8,500,000**	**$8,500,000**	**$4,250,000**	**$0**
Expenditures					
0100	Salaries	$0	$0	$0	$0
0200	Associated Payroll Costs	$0	$0	$0	$0
0300	Purchased Services	$0	$0	$0	$0
0400	Supplies & Materials	$0	$0	$0	$0
0500	Capital Equipment	$0	$0	$0	$0
0600	Other Expenditures	$0	$0	$0	$0
0700	Transfers	$0	$4,250,000	$4,250,000	$0
0800	Reserves	$8,500,000	$4,250,000	$0	$0
	Total Expenditures	**$8,500,000**	**$8,500,000**	**$4,250,000**	**$0**

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INFORMATIONAL SECTION

HILLSBORO SCHOOL DISTRICT

Know, value, and empower every student to achieve their dreams

HILLSBORO SCHOOL DISTRICT

Know, value, and empower every student to achieve their dreams

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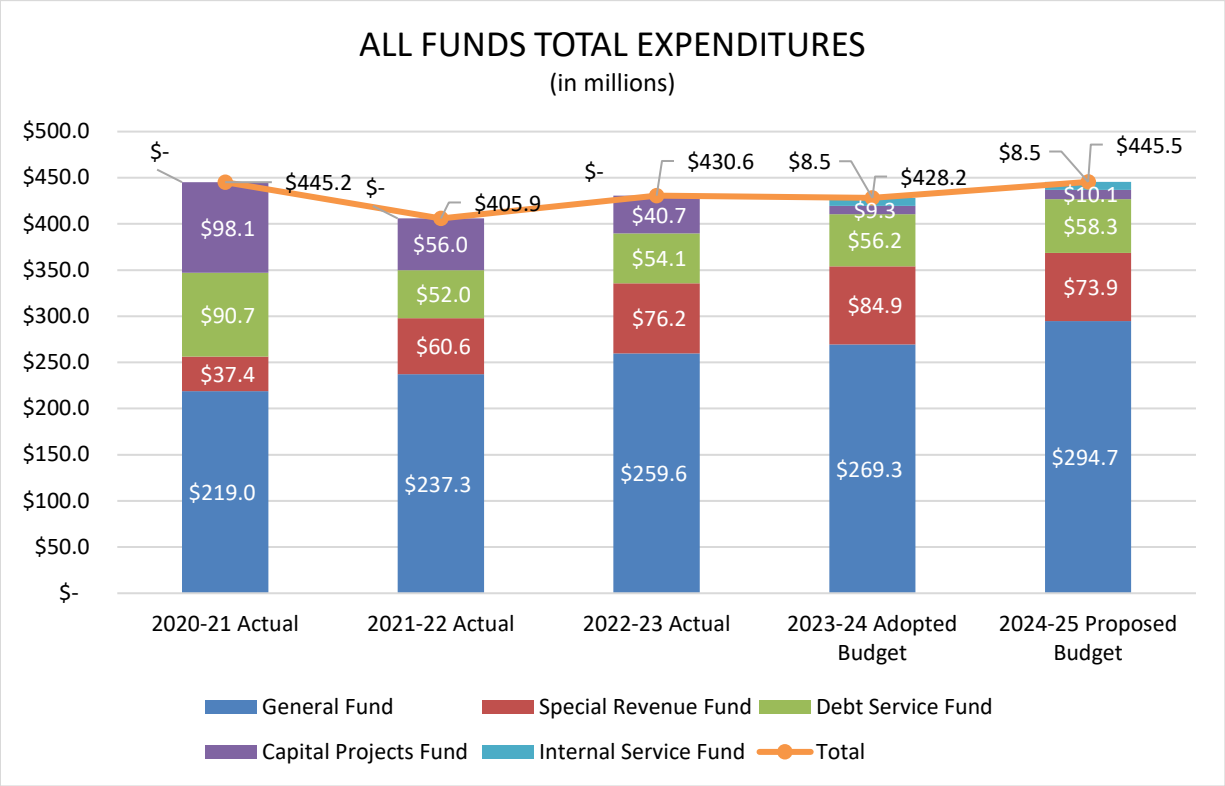
SUMMARY OF REVENUES & EXPENDITURES HISTORY AND BUDGETED – ALL FUNDS

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-24	Proposed Budget 2024-25
Revenue	$363,453,026	$358,914,616	$388,965,186	$391,439,502	$400,761,078
Transfers In	0	0	8,500,000	400,000	400,000
Beginning Balance	229,009,651	145,947,280*	98,951,167	36,329,439	44,361,805
Total Revenues	592,462,677	504,861,896	496,416,353	428,168,941	445,541,883
Expenditures	445,278,313	405,910,729	422,394,287	414,568,941	437,976,653
Transfers Out	0	0	8,500,000	400,000	400,000
Contingency	0	0	0	13,200,000	7,165,530
Total Expenditures	445,278,313	405,910,729	430,894,287	428,168,941	445,541,883
Ending Fund Balance	$147,184,364*	$98,951,167	$65,522,066	$0	$0

*Variance is due to Fund Balance restatement in 2021-22 due to cancelling of prior year leases.



TAX RATE EFFECT ON TAXPAYERS

While the District lies in multiple counties, 99.98 percent of the District's assessed value lies within Washington County. The District's Operating (Permanent) Tax Rate Limit is $4.9749 per $1,000 of assessed property value, and calculated in conjunction with the implementation of Measure 50 in 1997.

Tax Rates	2020-21	2021-22	2022-23	2023-24	Forecasted 2024-25
Permanent Tax Rate per $1,000 of AV	4.9749	4.9749	4.9749	4.9749	4.9749
Bond Tax Rate per $1,000 of AV	2.2755	2.1321	1.9920	1.9707	1.9177
Average Assessed Value	$287,220	$295,978	$308,138	$318,581	$329,190
Tax Burden	$2,082	$2,104	$2,147	$2,213	$2,269

Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels. Measure 50 was passed in 1997 and cut property taxes, introduced assessed value growth limits, and replaced most tax levies with permanent tax rates. Permanent tax rate equals the maximum rate without voter approval. When Measure 50 was implemented in 1997-98 it cut effective tax rates an average of 11 percent from their 1996-97 levels.

Measure 5 (M5 limits)

- $5 per $1,000 real market value (RMV) for schools
- $10 per $1,000 RMV for general government taxes
- Applied only to operating taxes, not bonds
- For each property, school taxes and general government

Measure 50 (M50 limit)

- Annual growth of AV limited to 3.0 percent for existing property
- Assessed value (AV) for 1997-98 was set (at 90.0 percent of 1995-96 AV for each property) and permanent rates were established for taxing districts
- For new property, AV = (RMV) times (AV/RMV of similar property)

ASSESSED VALUE OF TAXABLE PROPERTY WITHIN HILLSBORO SCHOOL DISTRICT BOUNDARIES

Fiscal Year	Measure 5 Real Market Value	District Assessed Value	Total Direct Rate	Assessed Value as a percentage of RMV
2028[1]	$48,515,150,734	$27,725,477,852	$6.69	57.15%
2027[1]	45,341,262,369	26,018,654,141	6.75	57.35
2026[1]	42,375,011,559	24,416,905,162	6.82	57.62
2025[1]	39,602,814,541	22,913,762,352	6.89	57.86
2024	37,011,976,207	21,503,155,360	6.95	58.10
2023	34,697,694,685	19,977,130,780	6.97	57.57
2022	29,221,098,716	18,554,022,551	7.11	63.50
2021	26,811,052,990	17,506,912,143	6.34	65.30

1 - Forecasted

PROPERTY TAX LEVIES AND COLLECTIONS

Fiscal Year	Net Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy		Collection in Subsequent Years	Tax Collections to Date	
		Amount	Per of Levy		Amount	Per. of Levy
2025[2]	$ 148,529,341	$144,741,737	97.45%			
2024[2]	141,739,996	137,691,911	97.14			
2023	135,260,994	130,985,456	96.84	$ 0	$130,985,456	96.84%
2022	127,868,208	122,959,983	96.16	802,377	123,762,360	96.79
2021	124,164,238	119,259,552	96.05	1,126,054	120,385,606	96.96

2 - Forecasted

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

PRINCIPAL PROPERTY TAXPAYERS CURRENT AND NINE YEARS PRIOR

	2023			2014		
Taxpayer	Rank	Measure 50 Assessed Value (AV)	% of County AV	Rank	Measure 50 Assessed Value (AV)	% of County AV
Intel Corporation	1	$1,895,002,799	2.42%	1	$ 1,269,464,924	2.48 %
Nike, Inc.	2	1,464,501,430	1.87	2	566,111,038	1.11
Portland General Electric Co.	3	1,124,597,930	1.44	3	412,348,330	0.81
Pacific Realty Associates	4	440,231,557	0.56	4	308,313,428	0.60
Northwest Natural Gas Co.	5	468,313,450	0.60	6	299,588,240	0.59
Verizon Communications Inc	6	360,262,000	0.46			
Gentech Inc	7	328,238,530	0.42			
Comcast Corporation	8	274,530,000	0.35	5	267,863,300	0.52
Northwest Fiber LLC	9	223,356,900	0.29			
LAM Research Corporation	10	230,442,558	0.29			
Frontier Communications				7	249,585,000	0.49
Fred Meyer Stores, Inc.				8	149,478,380	0.29
Maxim Integrated Products, Inc.				9	142,394,136	0.28
PPR Washington Square LLC				10	134,845,690	0.26
All Other Washington County		71,509,388,692			47,381,923,624	
Total Washington County		$78,318,865,846			$51,181,916,090	

***Source**: Washington County Department of Assessment and Taxation*

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN CALENDAR YEARS

Year	Population	Personal Income (in thousands)	Per Capita Income	Unemployment Rate
2023	143,502	$7,248,143	$50,509	3.30%
2022	141,746	5,913,501	41,719	3.50
2021	140,986	5,420,207	38,445	5.00
2020	139,536	5,648,696	40,482	11.80
2019	139,448	5,322,033	38,165	3.80
2018	145,402	5,340,470	36,729	3.90
2017	144,785	5,027,080	34,721	4.10
2016	141,412	4,582,739	32,407	5.20
2015	135,294	4,220,226	31,193	4.70
2014	128,709	3,457,896	26,866	6.00

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

BUDGET GENERAL OBLIGATION BONDS

		PRINCIPAL OUTSTANDING 7/1/2024	2024-25 PRINCIPAL PAYMENTS	2024-25 INTEREST PAYMENTS
PURPOSE	GO Bond Series 2012, 2020 Refunding			
ISSUE DATE	October 2020			
ISSUE AMOUNT	$40,360,000	$6,380,000	$6,380,000	$47,850
COUPON RATES	0.22-0.75%			
FINAL PAYMENT DATE	June 2025			
PURPOSE	GO Bond, Series 2017			
ISSUE DATE	November 2017			
PAR AMOUNT	$268,395,000	$252,800,000	$14,095,000	$12,600,000
COUPON RATES	1.50 – 5.00%			
FINAL PAYMENT DATE	June 2038			
PURPOSE	GO Bond, Series 2020			
ISSUE DATE	February 2020			
PAR AMOUNT	$139,605,000	$127,095,000	$4,910,000	$5,209,950
COUPON RATES	1.50 – 5.00%			
FINAL PAYMENT DATE	June 2040			
PURPOSE	Pension Bond Pool			
ISSUE DATE	June 2005			
ISSUE AMOUNT	$102,850,000	$38,700,000	$10,055,000	$1,841,733
COUPON RATES	4.052 – 4.759%			
FINAL PAYMENT DATE	June 2028			
PURPOSE	Pension Obligation Bond			
ISSUE DATE	March 2015			
ISSUE AMOUNT	$39,285,000	$28,490,000	$1,985,000	$1,223,867
COUPON RATES	0.65% – 3.505%			
FINAL PAYMENT DATE	June 2034			
TOTAL		**$453,465,000**	**$37,425,000**	**$20,923,400**
GENERAL OBLIGATION DEBT SERVICE (LEVIED)		**$386,275,000**	**$25,385,000**	**$17,857,800**

Long-term obligations for the year are as follows:

Governmental Activities Description	Outstanding July 1, 2024	Increases	Decreases	Outstanding June 30, 2025
General obligation bonds	$386,275,000	$ -	$25,385,000	$360,890,000
Unamortized Premium	56,470,039	-	3,965,117	52,504,922
Total General obligation bonds, net	442,745,039	-	29,350,117	413,394,922
Pension obligation bonds	67,190,000	-	12,040,000	55,150,000
Notes from direct placements and borrowings:				
Qualified energy cons. bond	1,299,435	-	140,409	1,159,026
Total	$511,234,474	-	$41,530,526	$469,703,948

General Obligation Bonds – In November 2012, the District issued $98.9 million in General Obligation Bonds with an interest rate of 1.5 percent to 5.0 percent. In November 2017, the District passed a $408 million capital project levy. In December 2017, the District issued a $268.4 million general obligation bond series and realized an unamortized premium of $51.6 million, with an interest rate of 3.0 percent to 5.0 percent. In February 2020, the District issued a $139.6 million general obligation bond series and realized an unamortized premium of $27.7 million, with an interest rate of 1.5 percent to 5.0 percent. In October 2020, the District refinanced the 2012 General Obligation Bonds and issued $40.4 million in General Obligation Bonds with an interest rate of 0.22 percent to 0.75 percent.

The District issued General Obligation Refunding Bonds, Series 2020, in an aggregate principal amount of $40.4 million refunding $37.1 million for a difference of $3.3 million. The proceeds were used to refund the Callable Portion only of the District's 2012 Bonds and to pay the costs of issuance. The Bonds helped the District obtain a benefit of savings in total debt service requirements. The present value of the economic gain resulting from the refunding was $1.6 million.

Pension Obligation Bonds – During the 2004-05 fiscal year, the District participated in pooled issuances of taxable pension obligation bonds to pay off a portion of the District's unfunded actuarial liability. The District issued $102.9 million in debt as part of a pooled issuance of $458.6 million. In May 2015, the District issued $39.86 million in taxable pension obligation bonds to finance the District's estimated PERS unfunded actuarial liability. Bond proceeds were paid to the Public Employee Retirement System (PERS). An intercept agreement with the State of Oregon was required as a condition of issuance; therefore, a portion of State School Support is withheld on a monthly basis to repay debt. Annual principal and interest payments are made each June 30, ending June 2034.

Qualified Energy Conservation Bonds – In March 2016, the District entered into a direct placement agreement for an Energy Conservation Bond in the amount of $3.4 million. The bond has an interest rate of 3.46 percent, which is offset by tax rebates to the issues as a participant in the Quality Energy Conservation Bond program. If an Event of Default occurs, the Lender may exercise any remedy available at law or in equity. However, the amounts due from the District under this Agreement shall not be subject to acceleration. Upon the occurrence and continuance of an Event of Default, the Lender may, in addition to pursuing other remedies, at its election, increase the interest rate by 300 basis points (3.0 percent).

Future debt service requirements for governmental activities long-term debt are as follows:

For the Year Ending June 30,	General Obligation Bonds		Pension Obligation Bonds		Notes from Direct Placements	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	$25,385,000	$17,857,800	$12,040,000	$3,065,600	$140,409	$43,749
2026	28,305,000	16,879,700	13,280,000	2,517,508	146,300	38,840
2027	31,300,000	15,464,450	14,625,000	1,894,300	152,385	33,725
2028	13,810,000	14,006,950	7,935,000	1,207,972	158,667	28,398
2029	15,465,000	13,326,450	2,875,000	840,951	165,152	22,853
2030-34	105,905,000	53,891,650	16,435,000	2,085,174	536,522	32,983
2035-39	145,955,000	23,457,650	-	-	-	-
2040	20,150,000	806,000	-	-	-	-
Total	$ 386,275,000	$ 155,690,650	$ 67,190,000	$ 11,611,505	$ 1,299,435	$ 200,548

STUDENT ENROLLMENT

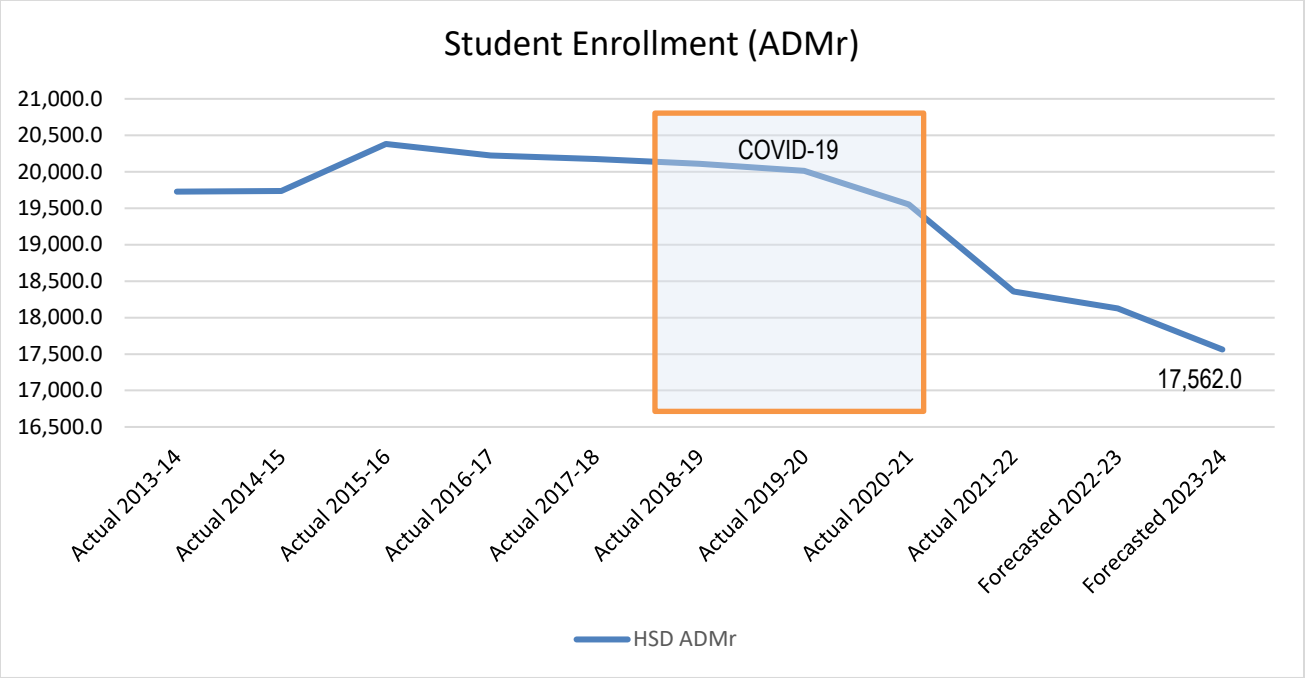
For the 2024-25 school year, the District will operate twenty-seven elementary schools, serving Grades K-6; four middle schools, serving Grades 7-8; and four high schools, serving Grades 9-12. Hillsboro School District also serves students in one alternative school, one online academy, and one charter school.

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

Davis Demographics Reports	(2016, 2017, 2018, 2019, 2020) This annual report is based on historical student enrollment by school, participation and mobility trends, and regional residential development.	The most recent report shows there are housing projects underway and the District is only beginning to see new students.
Oregon Department of Education[1]	(Quarterly) Consolidated student enrollment reports and state school fund estimates provide insight to enrollment and demographics for the District and the state of Oregon.	The District's Student Information System provides the data and staff verify that data prior to use.
Historical Student Data	District staff record and analyze data monthly to project staffing and facility needs for instruction at the targeted class size and caseload ratios.	A five-year annual ADMr average change and class roll-ups determine the enrollment levels for budgeting purposes.

The Average Daily Membership (ADMr) represents the number of resident students in attendance at schools within the district. The district submits a quarterly and annual report generated by the student information system to the Department of Education that drives the base level of state funding, prior to weighting for various types of students. Typically, the first quarter enrollment report from October 1st is higher than the finalized annual report that determines funding. Please note in the chart below that in 2015-16 Kindergarten changed from 0.5 FTE to 1.0 FTE in order for districts to fund full-day services.

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



In the following chart, ADMr represents Average Daily Membership-Resident or students enrolled. ADMw represents Average Daily Membership-Weighted and includes the students enrolled plus their additional weighting for various eligibilities such as students on individual education plans, students in poverty, etc. Please see ORS 327.013 for more information on student eligibility and weighting.

Annual	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
HSD ADMr	19,737.2	20,381.3	20,223.4	20,176.6	20,108.3	20,013.0	19,550.7
HSD ADMw	24,104.8	25,293.4	24,998.3	24,770.1	24,608.5	24,454.4	24,454.4

	2021-22	2022-23	>>> Forecasted >>>	2023-24	2024-25
HSD ADMr	18,358.0	18,125.0		17,652.0	17,191.0
HSD ADMw	23,231.8	23,374.4		23,374.4	23,374.4

Another key piece of data is the October 1st District enrollment report. Historically, the October 1st enrollment marks the highest student count of the year and projections are used for staffing and determining discretionary budgets for schools. The district has experienced level and declining enrollment over the last five years. Although student growth is anticipated due to new available housing within the district, birth rates are down (consistent with national trends), and student mobility (students exiting the District across all grades) is a challenge that district staff are focusing on.

PERSONNEL RESOURCE ALLOCATION

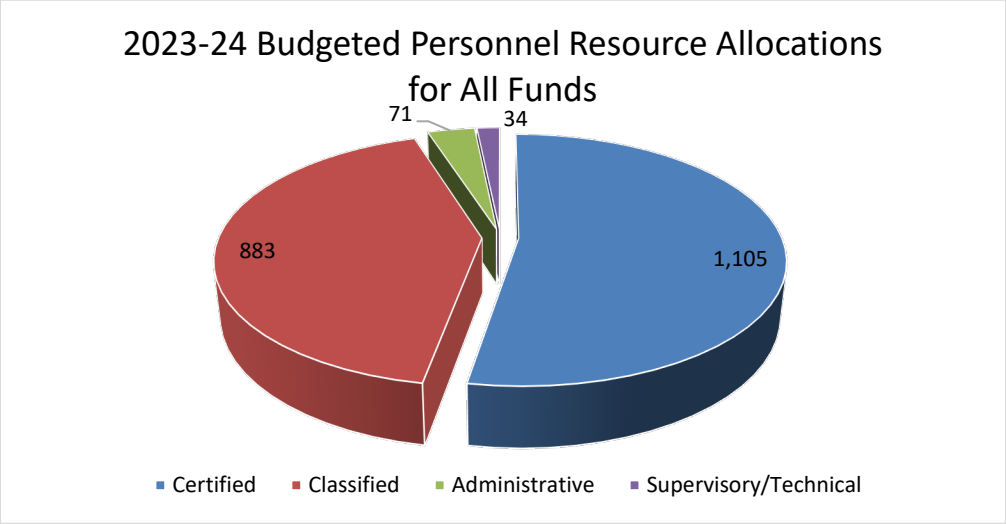
Personnel Type	Full Time Equivalents (FTE) Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-24	Proposed Budget 2024-25
Certified	1,091	1,207	1,257	1,181	1,105
Classified	986	1,049	1,119	940	883
Administrative	72	84	82	80	71
Supervisory/Technical	36	41	44	36	34
Total All Staff	2,185	2,381	2,502	2,237	2,093

Certified – an employee who fills school or educational assignments requiring the issuance of a certificate. Examples are teachers and specialists.

Classified – an employee whose position within the District does not require certification. Examples are clerical, custodial, maintenance, computer tech, etc.

Administrative – an employee involved in the management of school operations at a school or district level. Examples are principals, vice principals, superintendent, executive directors, etc.

Supervisory/Technical – an employee providing management and technical assistance for specialized fields. Examples are department managers, software developers, systems analysts, etc.



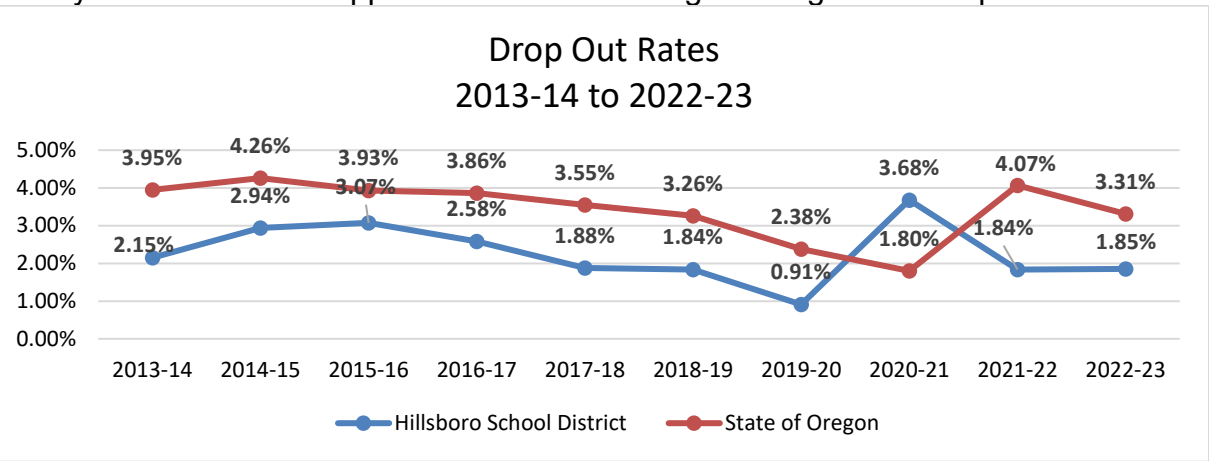
PERFORMANCE MEASURES

Drop Out Rates

Drop out data is collected in the Annual Cumulative Average Daily Membership (ADM) Data Collection each year at the end of the school year, which identifies students' enrollment dates and status as of the last day of enrollment for the year. A drop out is a student who withdrew from school and did not graduate or transfer to another school that leads to graduation. Dropouts do not include students who:

- are deceased,
- are being home schooled,
- are enrolled in an alternative school or hospital education program,
- are enrolled in a juvenile detention facility,
- are enrolled in a foreign exchange program,
- are temporarily absent because of suspension, a family emergency, or severe health problems that prevent attendance at school,
- received a GED certificate,
- received an adult high school diploma from a community college.

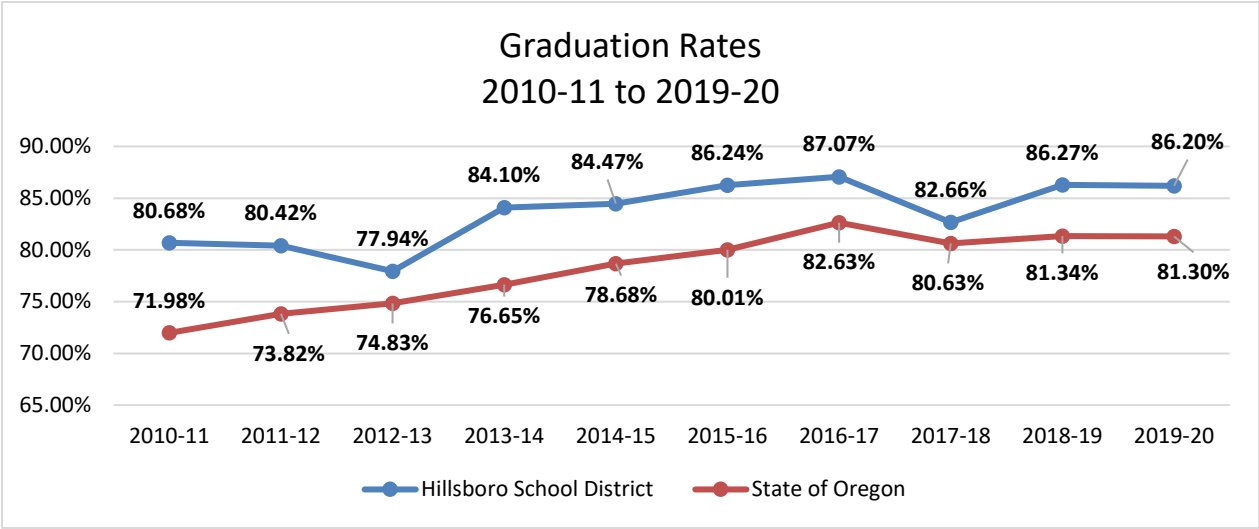
Prior to the pandemic, drop out or pus out rates had been on a decline in Hillsboro since 2015-16. Our efforts during that time coincided with our on-track work and academic options for our students. The pandemic did pose a challenge as we saw an increase in our rates from 2020-21 and the impact that the pandemic had on many of our families. Students in our community were disproportionately impacted and faced multiple challenges including illness, unemployment in their families necessitating many students go to work, having to provide care/childcare for family members, access to support with assignments, mental health or social issues. As we have moved away from the pandemic, we have been able to refocus our efforts on supporting our students with on-track work and credit attainment and we have seen our rates return close to our original low rates. The district continues to try to re-engage students through our Pathways Center that have dropped out and have seen an increase in our fifth year rates as we support students in earning their high school diploma or GED.



Graduation Rates

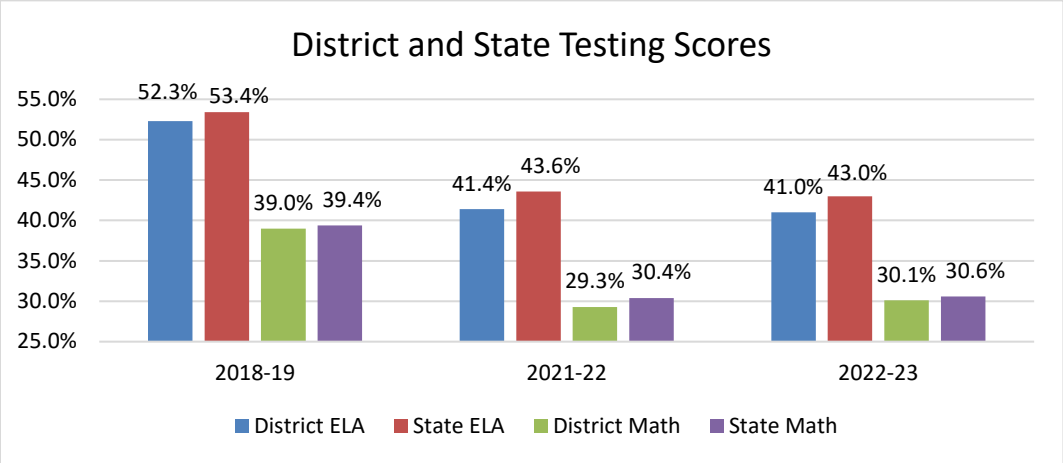
Prior to the pandemic, Hillsboro School District graduation rates were on the rise. The pandemic clearly has had lasting impacts on our students and our community. For example, many of our current high school students missed part of their middle school experience. Many of the practices we did prior to the pandemic have resumed to support our students, but in a more targeted manner. We have increased the number of ways in which students can attain or recover credit.

The following data is 4-year cohort graduation rates for 9th graders entering High School in 2010-11 through 2019-20.



Standardized Test Scores

The District has scored within 2.2 percent of the State in both ELA standardized test scores and Math standardized test scores between 2018-19 and 2022-23. Due to the pandemic, test scores are not available for 2019-20 or 2020-21.

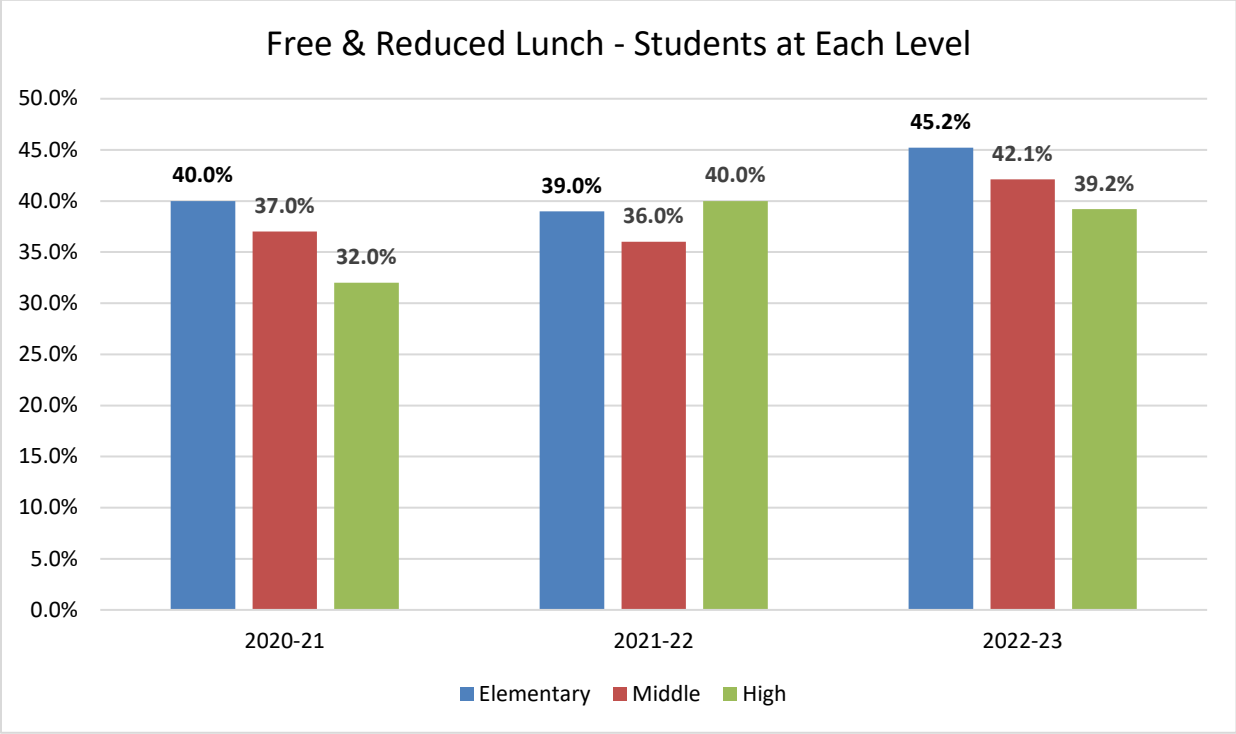


Free/Reduced Lunch Statistics

Beginning in the 2020-21 school year the State of Oregon enacted legislative expansion of the free meal eligibility in schools. Increasing the household income limit as well as supplementing revenues for the Community Eligibility Provision, thus promoting more availability and higher participation in school meals. These new provisions are intended to decrease food instability in households throughout Oregon.

During the 2023-24 school year, HSD's percentage of free-and-reduced-price-eligible students totaled 52.5 percent or 9,997 students. Under the Oregon Expanded Eligibility Guidelines, an additional 635 students were eligible to receive meals at no cost.

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



BUDGET SITUATION RETROSPECTIVE

2023-24 Contingency Plan for Undetermined State Support

From the 2023-24 Proposed Budget Message:

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

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

- 78 teaching positions OR
- 136 support positions OR
- An increase to the ratio of licensed staff to students (average class size increase of 3.92) OR
- 10.1 school days

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

Note: this was Superintendent Mike Scott's final budget message before retirement.

2022-23 Stabilization with Supplemental Services

The 2022-23 school year is the second of the 2021-23 biennium and therefore our funding level is already established. The 2021 Legislative Session set the State School Fund at $9.3 billion, which is $300 million short of what is necessary to meet the Hillsboro School District's Actual Service Level. The Student Investment Account (SIA) and the High School Success Plan (Measure 98) will be fully funded for the second year in a row.

Fortunately, there are other funding sources that have been made available to districts through legislative action and federal pandemic relief that will help us weather the coming year without having to make significant reductions to staffing levels or programming.

HSD's allocations are as follows:

Funding Round	Amount	Expiration Date
ESSER I	$1.3 Million	Expires 9/30/2022
ESSER II	$6.4 Million	Expires 9/30/2023
ESSER III/ARP (American Rescue Plan)	$24.3 Million	Expires 9/30/2024

Due to the modified service models of Comprehensive Distance Learning and Hybrid in the 2020-21 school year, the District did not access ESSER Funds last year. Instead, we have carried the funds forward and allocated them on an annual basis as part of the regular budget development cycle, mapped backwards from their expiration date and targeting both operational and student needs. These funds are considered temporary in nature, and the District is intentionally targeting them to provide temporary supplemental services for learning acceleration, safety and health, and stability in operations over the full length of time available.

In addition, the unique situation caused by COVID-19 in the 2020-21 school year led to a significant decrease in expenditures versus budget expectations. Savings on substitutes, temporary staff, fuel, utilities, and supplies, led to the avoidance of approximately $11.0 million in expenditures versus what was budgeted. We also received special relief funds from the State ($431,201) and Washington County ($1,430,472) for a total of $1,861,673 in additional revenue.

The 2021-22 school year shows moderate stabilization of enrollment and student attendance. The Hillsboro School District, along with other districts across the state and nation, has seen a decline in enrollment over the past two years due to the combined effects of pandemic uncertainty and decreased birth rates. The 2022-23 budget is based on current enrollment projections and Actual Service Level projections, and will closely monitor enrollment trends to predict our budget needs for the 2023-24 school year and beyond.

2021-22 (-$3.9 million General Fund, +$5.25 million Student Investment Account, +$18.9 ESSER I/II/ARP Funds)

Heading into the 2021-22 school year, we anticipated a general fund shortfall of approximately $3.9 million. We intended to absorb that shortfall by funding eligible expenses with a portion of the $16.5 million in Student Success Act/Student Investment Account (SSA/SIA) dollars we expected to receive.

During CDL, a concerted effort was made to keep staff safely working by repurposing some to support students and some to work on maintenance projects, and continuing to utilize the Work Share program for select employees. The Oregon Employment Department Work Share program streamlined unemployment benefits to eligible employees that had a reduction in 20-40% of their regular hours while maintaining a pre-reduction level of insurance benefits.

Areas of savings during CDL include transportation, utilities (from lack of evening events), and substitutes. Areas of excessive costs include technology (hardware, licensing, training, and support), access to the internet, and meal delivery services.

The state was ultimately able to deliver $150 million (of the initially-anticipated $475 million) in SIA funds to school districts, which meant HSD received approximately $5.25 million to help support eligible expenses in the categories of instructional time, student health and safety, reducing class size, and well-rounded education.

HSD expects to receive approximately $38 million in federal coronavirus relief funds (Elementary and Secondary School Emergency Relief Funds, or ESSER Funds). A group of cross-functional administrators created an Accelerated Learning Spending Plan that will guide investments of the temporary federal aid or ESSER funds, ODE Summer Grants, Student Investment Account, and High School Success/Measure 98 funds. These funds will be central to our efforts to mitigate the negative impacts of the pandemic and successfully transition students back to full-time in-person instruction.

We intend to continue advocating at the state level for additional funding for K-12 education through the SSF. It is a delicate exercise, as we certainly do not want to appear ungrateful for the historic investment in education that was realized through the SSA/SIA; however, for the SSA/SIA to be a true investment, it needs to be in addition to - not a substitute for - a stable base of funding.

2020-21 (-$4.6M, +$3M (cost savings), +$5.25M (SIA), - ~$4M (increased operational expenses, + $4M COVID relief funds)

Heading into the 2020-21 school year, we anticipated a shortfall of approximately $4.6 million. We intended to absorb that shortfall by funding eligible expenses with a portion of the $16.5 million in Student Success Act/Student Investment Account (SSA/SIA) dollars we expected to receive. As the spring wore on, however, there was increasing uncertainty over the impact COVID-19 would have on our funding situation, including the availability of SIA dollars, so HSD implemented three cost-saving measures in late spring 2020:

1. Spending freeze
2. Hiring freeze
3. Participation in Work Share program for all employees from May 15, 2020, through July 24, 2020, in which employees were furloughed one to two days per week, rather than being laid off. Employees received their regular pay for the days they worked and Work Share unemployment pay for the furlough days. Employees also received $600 per week from the federal CARES Act.

These measures saved the District approximately $3 million that was then available for operational expenses in 2020-21.

HSD also staffed schools at a three percent reduction in anticipation of enrollment loss due to extended school closures and the Comprehensive Distance Learning (CDL) model. (2020-21 enrollment is down approximately 1,000 students from the 2019-20 school year.)

During CDL, a concerted effort was made to keep staff safely working by repurposing some to support students and some to work on maintenance projects, and continuing to utilize the Work Share program for select employees.

Areas of savings during CDL include transportation, utilities (from lack of evening events), and substitutes. Areas of excessive costs include technology (hardware, licensing, training, and support), access to the internet, and meal delivery services.

The state was ultimately able to deliver $150 million in SIA funds to school districts, which meant HSD received approximately $5.25 million to help support eligible expenses in the categories of instructional time, student health and safety, reducing class size, and well-rounded education.

It is anticipated that HSD will end the year with a balanced budget. Partners such as Washington County and the Hillsboro Schools Foundation brought additional support for students and their families during the public health emergency. The District will also have access to additional COVID-19 relief funds that can be spent over the next biennium; funding will be used to address long-term recovery from the pandemic that will benefit the greatest number of students with the highest levels of need.

2019-20 (-$9,612,175 + $480,000 + -$1.5 million)

The 2019 Legislative Session was one the education community was extremely excited about. With a democratic supermajority in the House and Senate, the opportunity for a generational fix for education funding was within reach. Indeed, the Legislature passed the Student Success Act- a piece of legislation designed to generate $2 billion each biennium through a corporate activities tax (CAT). This provided the funds to lower class sizes, support students' mental health needs, offer extended learning opportunities and enriched educational experiences. CAT also fully funded Measure 98- the career-technical education, graduation attainment, and dropout prevention measure which passed overwhelmingly by voters in 2016.

But the Legislature also allocated what was for many large districts, including HSD, an insufficient amount to the State School Fund (SSF). At the time we needed to present a budget proposal to our budget committee, the statewide K-12 budget was thought to be $8.972 billion; therefore, we planned for reductions of $9.6 million from our 2019-20 to cover our shortfall for the biennium. However, on June 4, 2019, the Governor signed a budget that increased K-12 funding to $9.0 billion. The additional $28 million statewide translated to approximately $480,000 for HSD. Rather than allocate those funds, we opted to use the funds to ensure high school student success coaches remained whole, address class size hot spots, and meet other student support needs.

By winter, it was clear that decreasing enrollment and an increase to the cost of utilities beyond historical averages had caused an additional shortfall in the current year of approximately $1.5 million. That shortfall was managed by restricting discretionary spending and utilizing other funding to cover general fund expenses, where possible.

2018-19 (-$3,679,289 + -$2,000,000)

Relatively flat state revenue projections and this being the second year of the biennium meant there were no changes to the 2017-19 K-12 budget during the 2018 short session. That, coupled with the fact that our student enrollment has fallen short of projections for the last two years and that student enrollment across the state has increased, thereby reducing the amount provided per-student, meant that we were in a reduction mode again for 2018-19.

We estimated our shortfall to be $3,679,289, which already accounted for the utilization of the last $1 million in our PERS Reserve Fund and the further reduction of our Ending Fund Balance to 4.0 percent after the 2018-19 school year. We proposed managing the shortfall in the following ways:

- Use Construction Excise Tax funds to pay principal and interest on our administration center - $530,000
- Pay for certain technology and equipment expenses out of bond funds - $700,000
- Reduce roll-up cost estimates for staffing, salaries, and benefits reductions - $2,449,289

In early 2019, it became clear that the reductions heading into the school year hadn't gone far enough, based on our declining enrollment and changing student demographics. So we implemented mid-year spending reductions to affect an additional $2 million in savings.

2017-18 (-$7,713,000)

The State Legislature met for their full session starting in February 2017. Facing the state was a $1.6 billion shortfall versus what would have been needed to simply roll costs up from 2016-17.* On the K-12 side, we were also looking at a significant increase to PERS employer rates beginning in the 2017-18 school year (approx. 6.0 percent).

We built our budget assuming an $8.15 billion allocation to K-12 education, which meant making cuts of approximately $7.5 million. We ultimately had to stick to those cuts- even though the final allocation was $8.2 billion- because the money was split 50/50 rather than 49/51, which meant higher costs in the second year of the biennium.

To reach our target, we did the following: 1) Used reserves and adjustments: State School Fund adjustments for 2015-16 and 2016-17- $1 million; PERS Reserve Fund- $1 million; Construction Excise Tax to offset Facilities budget- $1 million; Reduce Ending Fund Balance to 4.5 percent- $1 million; and 2) Implemented efficiencies/reductions: Central Office reductions and efficiencies- $2,258,000; Student Services reductions- $455,000; Better align staffing to enrollment- $1 million. Total reductions were $7,713,000.

Efforts to pass bills around revenue reform and cost containment were not successful in the 2017 session, but will hopefully be addressed again in the 2019 session.

(*The $1.6 billion shortfall was largely filled by the implementation of a healthcare provider tax, which would not only bring in revenue from the tax, but also federal matching dollars. A successful signature-gathering campaign in the summer/fall of 2017 led to this item's referral to a special election in January 2018. It was defeated and the tax was initiated as planned.)

2016-17 (-$2.33 million)

As we budget for the 2016-17 school year, we are feeling the effects of a still-volatile economy. Modifications to the laws around Gain Share mean that the District is no longer receiving "pass-through" money of approximately $1.2 million per year from the City and County. Also, though the region saw significant growth and districts around us experienced increasing enrollment, Hillsboro's enrollment did not meet projections. Furthermore, a majority of the PERS reforms that were passed in the 2013 session were deemed unconstitutional by the State Supreme Court and were nullified.

A positive is that we were able to secure three-year contracts with both our licensed and classified employee groups, which provides a measure of certainty when budgeting. Negotiated increases through those contracts included an annual cost of living adjustment (COLA) and insurance cap increase (total value equivalent to 3.0 percent COLA and $25/month/year insurance cap increase).

Our efforts to contain costs for 2016-17 included "trueing up" the staffing ratio to align with actual enrollment (loss of 14.42 licensed FTE positions), and reducing district-level department budgets (discretionary) by 2.0 percent. We were able to add 2.0 FTE classified custodial positions to reduce the pressure on some of our buildings with half-time night custodians. Net reductions/savings of approximately $2.33 million.

More information regarding budget years prior to 2016-17 are provided on the District website at https://www.hsd.k12.or.us/Page/2060.

GLOSSARY OF TERMS AND ACRONYMS

ACCRUAL BASIS
The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

ACFR
Annual Comprehensive Financial Report

ADMw
Average daily membership, weighted for additional student characteristics

ADOPTED BUDGET
Financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

APPROPRIATION
A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board (ORS 294.311(3)).

APPROVED BUDGET
The budget that has been approved by the budget committee.

AROI
Academic Return on Investment

ASBO
Association of School Business Officials International

ASSESSED VALUE (AV)
The value placed on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

AVERAGE DAILY MEMBERSHIP (ADM)
The year-to-date average of daily student enrollment.

AVID
Advancement Via Individual Determination

BALANCED BUDGET
Projected resources equal projected requirements within each fund.

BALLOT MEASURE 98 (HSS)
High School Success is a fund initiated by ballot Measure 98 in November 2016 to aid in increasing graduation rates and ensuring high school graduates are ready for their next step. The measure passed with 65% voter support and allowed the Oregon Department of Education (ODE) to disperse funds during the 2017-19 biennium among districts and charter schools that serve students in grade 9 through grade 12. All areas of eligibility must be fully in place by the end of the 2020-21 school year.

BASIS OF ACCOUNTING
Methodology and timing of when revenues and expenditures or expenses are recognized and reported in the financial statements.

BOARD OF EDUCATION
Seven member elected board, created according to state law and vested with responsibilities for educational activities in a given geographical area, who establishes policy, hires a superintendent and governs the operations of the district.

BOND
A written promise, generally under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period and requires greater legal formality.

BUDGET COMMITTEE
A statutorily (ORS 294.414) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget presented to the School Board for adoption.

BUDGET DOCUMENT
Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

BUDGET MESSAGE
Written explanation of the budget and the school district's financial priorities. The Superintendent of the school district prepares and presents the message.

BUDGET
A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

CAPITAL OUTLAY
Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

CAPITAL CONSTRUCTION FUND
Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

CARES ACT
Coronavirus Aid, Relief and Economic Security Act

CASH BASIS
System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.

CCR
College & Career Readiness

CET
Construction Excise Tax

CIP
Construction in Progress

CONTINGENCY
An estimate in an operating fund for unforeseen spending that may become necessary.

COST CENTER
An administrative subdivision of the school district, which is charged with carrying on one or more specific purposes such as a school, department or special program.

COVID
A mild to severe respiratory illness caused by a coronavirus first identified in Wuhan, China in December 2019. In 2020, the virus was declared a global pandemic.

CTE
Career and Technical Education

CURRENT BUDGET PERIOD
The budget period currently in progress.

CURRENT SERVICE LEVEL (CSL)
Determined by the Confederation of School Administrators and the Oregon Association of School Business Officials.

DAS
Distributed Antenna System

DEBT SERVICE FUND
A fund established to account for payment of general long-term debt principal and interest.

DISTRICT STRATEGIC PLAN
Articulates the District's mission, goals, and focus areas as it strives to increase the achievement of all students.

DMGroup
District Management Group is an independent consultant that helps school district leaders combine the most effective educational best practices with proven management techniques to bring about measurable, sustainable improvements in student outcomes. The District works with DMGroup on AROI.

EL
English Learner

ELA
English Language Arts

ELL
English Language Learner

ELPA
English Language Proficiency Assessment for the 21st Century

ENCUMBRANCE
An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

ES
Elementary School

ESD
Education Service District

ESL
English Second Language

ESSA
Every Student Succeeds Act

ESSER
Elementary and Secondary School Emergency Relief Fund

EVERY STUDENT SUCCEEDS ACT (ESSA)
Federal law governing the United States K-12 public education policy. Like the No Child Left Behind Act, ESSA is a reauthorization of the 1965 Elementary and Secondary Education Act, which established the federal government's expanded role in public education.

EXPENDITURES
Total amount incurred if accounts are on an accrual basis; total amount paid if accounts are on a cash basis.

FEMA
Federal Emergency Management Agency

FFCO
Full Faith & Credit Obligation

FFE
Furniture, Fixtures, and Equipment

FISCAL YEAR
A 12-month period from July 1 through June 30 to which the annual operating budget applies.

FULL TIME EQUIVALENT (FTE)
The term used to note the percentage of the job employed based on one full time employee being the norm. One FTE is one employee 100% of the time for the entire year. (0.5) FTE is one employee working one-half of the day in that position.

FUNCTION
A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

FUND BALANCE
The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

FUND TYPE
Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

FUND
A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

FYE
Fiscal Year End

GAAP
Generally Accepted Accounting Principles

GASB
Governmental Accounting Standards Board

GEER
Governor's Emergency Education Relief Fund

GENERAL FUND
A fund used to account for most operating activities, except those activities required to be accounted for in another fund.

GFOA
Government Finance Officers Association

GO
General Obligation Bond

GOVERNING BODY
County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

GRANT
A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

HB
House Bill

HB 3427
House Bill that established the SSA and allocated funding to education including the SIA.

HSD
Hillsboro School District

IASA
Improving America's Schools Act

IDEIA
Individuals with Disabilities Education Improvement Act

IEP
Individualized Education Program

INSTRUCTION
The activities dealing directly with the teaching of students or improving the quality of teaching.

INTERNAL SERVICE FUND
PERS Reserve available for transfers to offset increasing pension costs in the General Fund.

LEVY
Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

LIABILITIES
Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

LSS
Limited Student Support

MEASURE 5 CONSTITUTIONAL LIMITS
The maximum amount of tax on property that can be collected from an individual property in each category of limitation.

NWRESD
Northwest Regional Education Service District

OBJECT CLASSIFICATION
A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements.

OCNC
Oregon Child Nutrition Coalition

ODE
Oregon Department of Education

ORS
Oregon Revised Statutes. Oregon laws established by the legislature.

PD
Professional Development

PERMANENT TAX RATE LIMIT
The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit once it is established.

PERS
Public Employees Retirement System

PROGRAM
A group of related activities to accomplish a major service or function for which the local government is responsible.

PROPERTY TAXES
Ad valorem tax certified to the county assessor by a local government unit.

PROPOSED BUDGET
Financial and operating plan prepared by the Budget Officer. It is submitted to the public and the budget committee for review.

PURCHASED SERVICES
Includes such items as conference fees, mileage paid, consultant fees, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas, liability, property and fleet insurance.

REQUIREMENT
The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

RESERVE FUND
Established to accumulate money over time for a specific purpose, such as purchase of new equipment.

RESOLUTION
A formal order of a governing body.

RESOURCE
Estimated beginning funds on hand plus anticipated receipts.

RMV
Real market property value

S3
Smarter School Spending

SB
Senate Bill

SB 1049
Senate Bill effective in 2020 redirecting a portion of PERS employee contributions to an employee pension stability account.

SIA
Student Investment Account, the account by which the State of Oregon has divided approximately 50% of the resources of the Student Success Act.

SLC
Structured Learning Center

SLP
Speech Language Pathologist

SPECIAL REVENUE FUND
A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

SPED
Special Education

SPRI
System Performance Review and Improvement

SSA
Student Success Act

SSF
State School Fund

STEAM
Science, Technology, Engineering, Arts and Mathematics

STEM
Science, Technology, Engineering and Mathematics

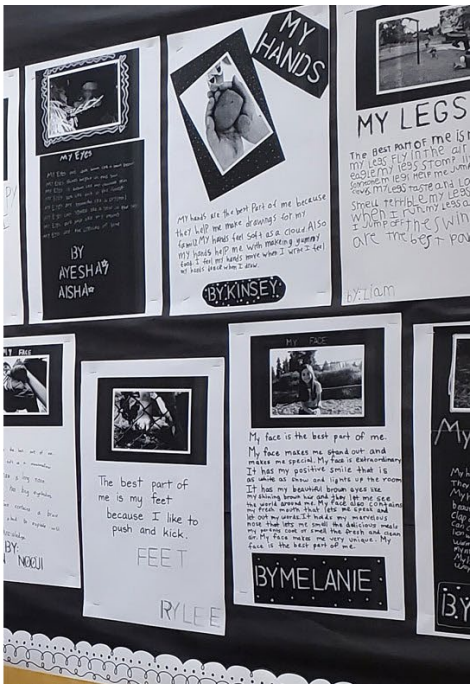
SUPPLEMENTAL BUDGET
A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the budget was originally adopted.

TAG
Talented and Gifted

TOSA
Teacher on Special Assignment

TRANSFERS
Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

UAL
Unfunded Actuarial Liability in reference to the PERS system and employer rates.

UNAPPROPRIATED ENDING FUND BALANCE

Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.