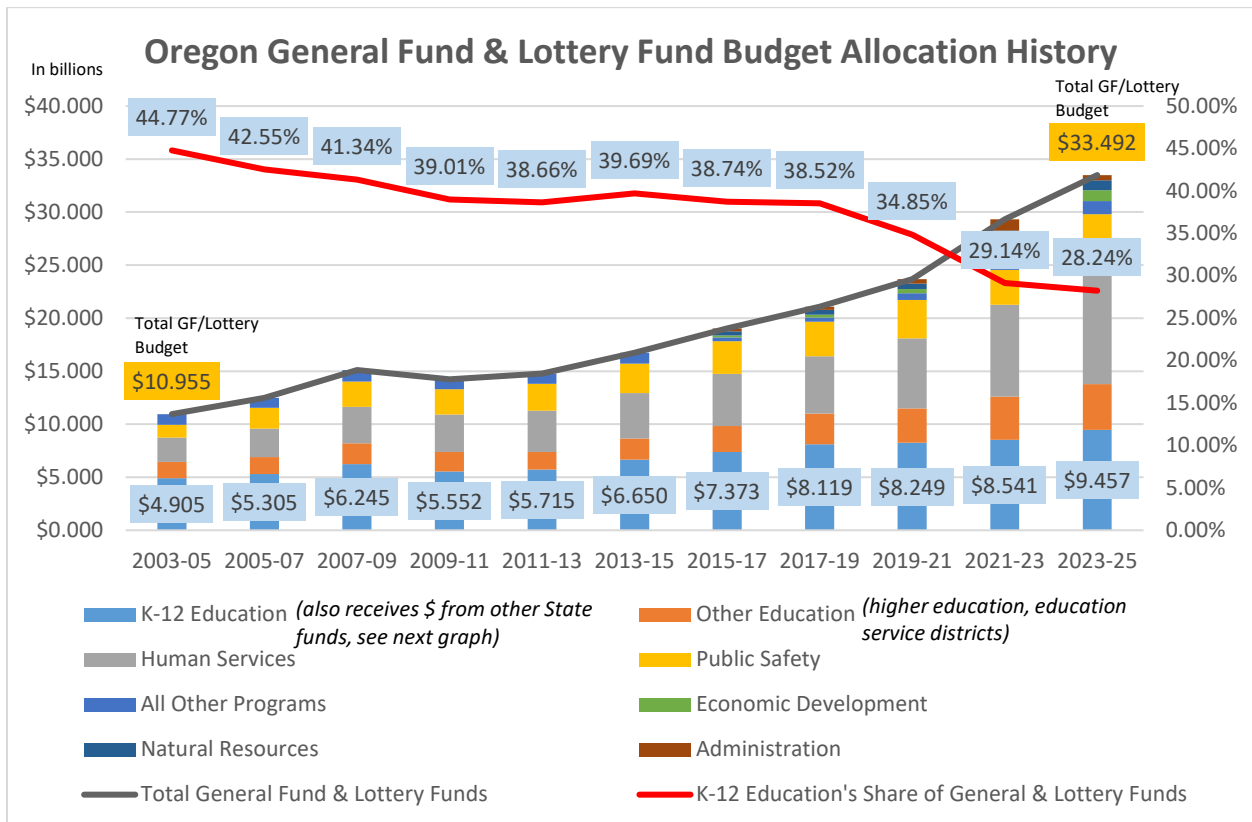
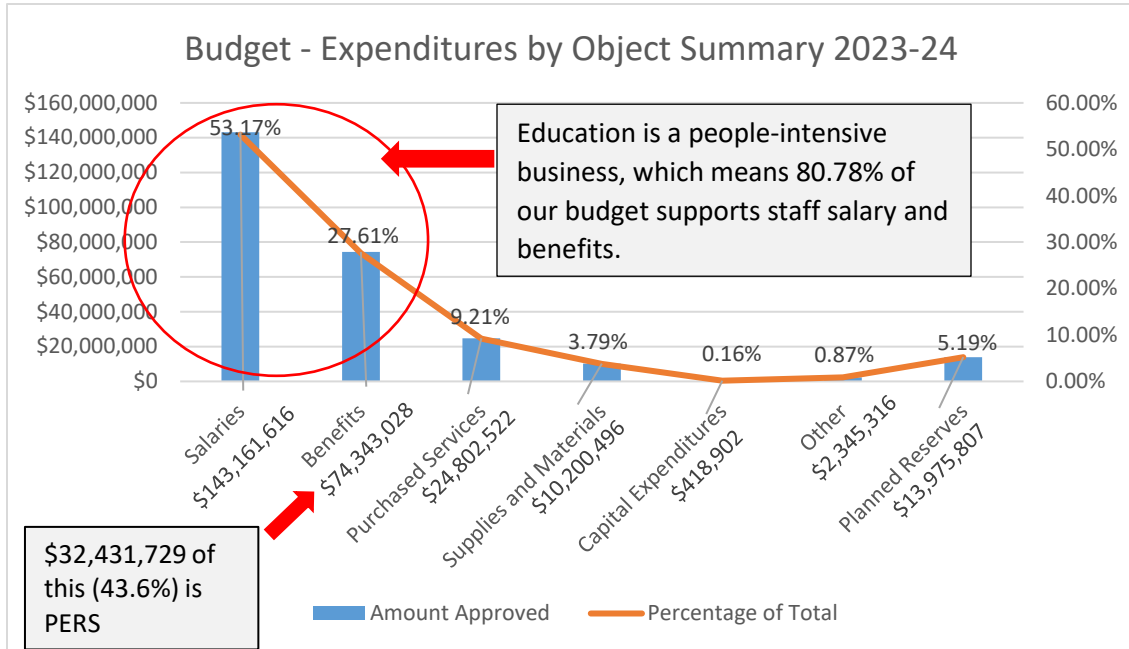
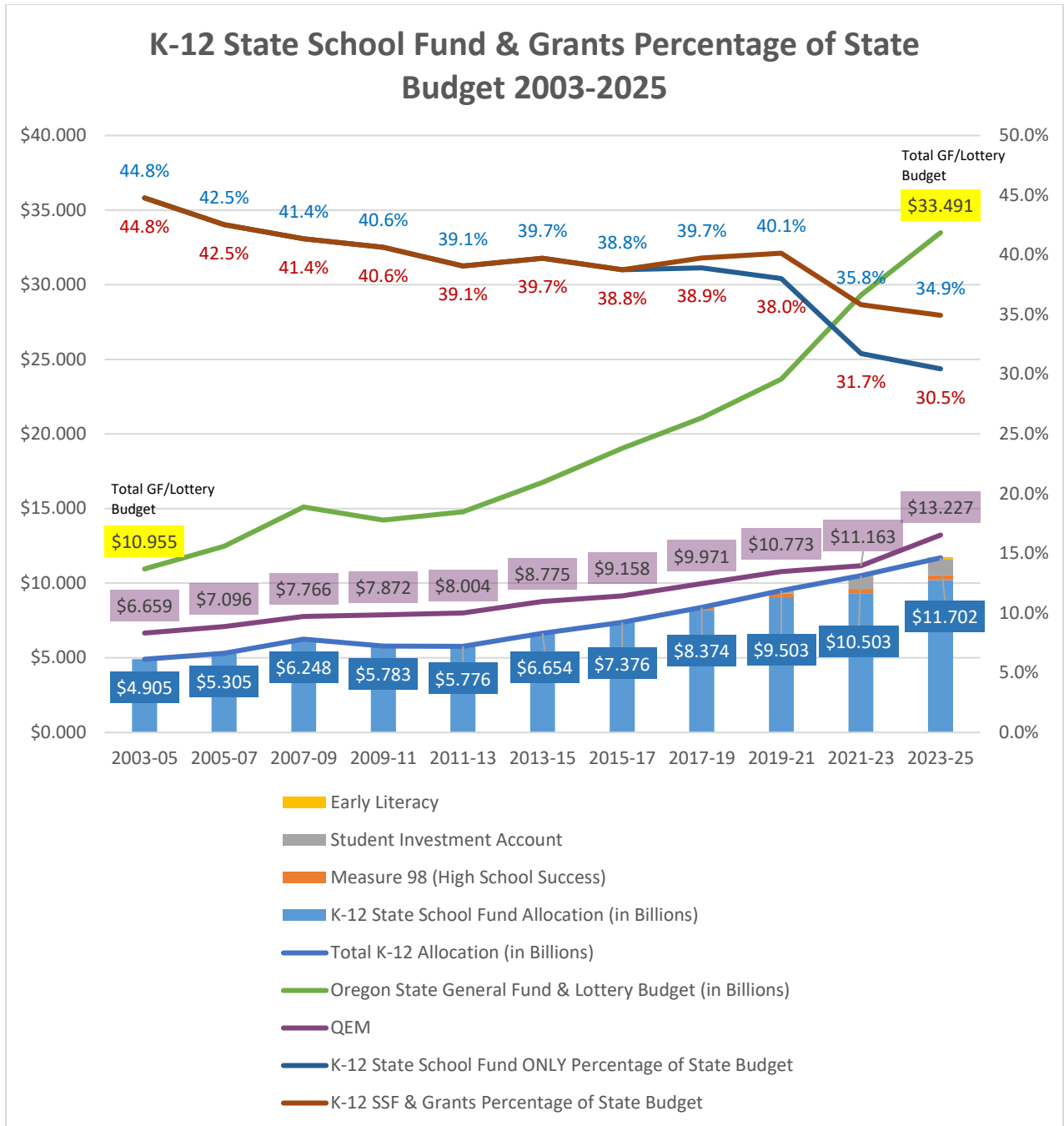


*Total General Fund expenditures (not including transfers, contingency, or ending fund reserves) divided by total Average Daily Membership.

Please see the [2023-24 Adopted Budget](#), pages 63-64, for additional information on category expenditures.



This graph shows that over the past 20 years, an increasing percentage of the State's general and lottery fund budget (GF&LF) has been allocated away from K-12 education toward other areas, such as human services (K-12 allocation went from 44.77% to 28.24%). Since the 2007-09 biennium, a portion of the State School Fund has come from other revenue sources in the State's budget, which is why you'll see a discrepancy in the amount allocated to K-12 education in this graph versus the one on the next page.



Total state GF&LF budget for 2023-25 is \$33.491 billion. K-12 education received \$9.457 billion from this budget, and another \$743 million from other state budget sources, for a total of \$10.2 billion. When measured against the GF&LF budget alone (helpful because this is historically where all State School Fund money came from), it represents 30.5%. When funds from Measure 98 (High School Success), the Student Investment Account, and the Early Literacy Grant are included, the total for non-capital K-12 education expenditures is \$11.702 billion, or 34.9%. The Quality Education Commission estimates that K-12 education would need \$13.227 billion to fully implement its [recommended model for educational excellence](#) in the 2023-25 biennium.

Fiscal Responsibility/Transparency Checklist

Item	In place?	Comments
Publicly available budget	✓	Budget documents from 2009-10 through 2023-24 available on our website or in hard copy upon request
Comprehensive internal control framework to protect against loss, theft, or misuse	✓	Designed to provide reasonable assurance that the financial statements will be free from material misstatement
Follow Generally Accepted Accounting Principles (GAAP)	✓	Awards received for excellence in financial reporting for 22 years straight
Annual audits completed by third party	✓	Annual Comprehensive Financial Reports from 2006-07 through 2022-23 available on our website or in hard copy upon request
Citizen oversight	✓	Seven-member elected Board of Directors; 1-2 Board members assigned to audit committee annually; 7 appointed Budget Committee members
Annual budgeting process that includes public review and opportunities for comment	✓	Budget Committee begins meeting in January; annual budget meeting held in early May
State-level advocacy for additional funding	✓	Advocacy efforts increase in odd-numbered years when the biennial budget is set
Conservative budgeting to both serve current students and plan for the future	✓	Reserve accounts have helped mitigate budget reductions; staff and Board/Budget Committee attempt to keep cuts away from the classroom when possible



By the numbers

- 1271 **licensed** staff (e.g. teachers) = **47%** of staff
- 1302 **classified** staff (e.g. classroom support, custodial, cafeteria, transportation) = **48.1%** of staff
- 55 **school-based administrators** = **2.0%** of staff (1 principal per elementary school*, 1 principal and 1 assistant principal per middle school, 1 principal and three assistant principals per high school) [*One elementary school has an assistant principal due to its size.]
- 31 **non-school-based administrators** = **1.1%** of staff (department-level and central office administrators)
- 47 **supervisory-technical** staff members = **1.7%** of staff
 - **More than 95% of all staff members provide direct support to schools/classrooms.**
- As a people-intensive organization, we spend **80.78% of our discretionary funds on staff** (salary and benefits).
- **Staff members are required to contribute 6% of their salary to PERS.**
- Hillsboro School District will have **PERS employer-related costs of \$32,431,729** in the 2023-24 school year.
 - This represents
 - **22.65% of payroll**
 - **43.6% of all benefits-related costs**
 - **12% of the entire General Fund budget**
 - For every **1% PERS employer-related costs increase**, the District pays just over **\$1 million additional dollars**

Budget Reference Materials

- **Changing the staffing ratio** (number of students per teacher) **by one** student would cost/save the District approximately **\$2.607 million** in 2023-24 and **\$2.712 million** in 2024-25.

EXAMPLE

Going from 29 students to 1 teacher in grades K-12		To 28 students to 1 teacher in grades K-12		\$2.607 million 2023-24 \$2.712 million 2024-25
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****Note that staffing ratios are based on averages and are not meant to correlate to exact numbers of students in any given classroom****

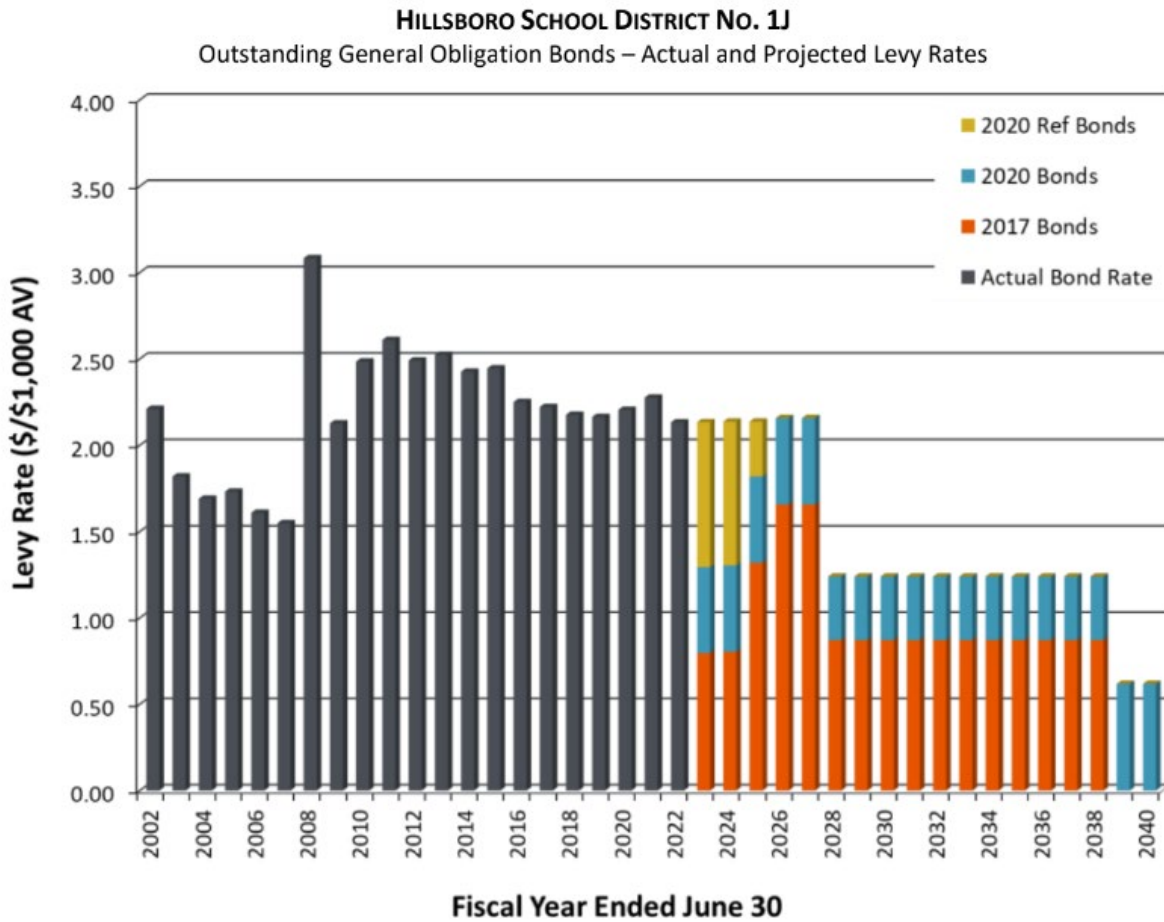
- **One day of school** costs **\$1.098 million** in 2023-24 and **\$1.142 million** in 2024-25.
- **One licensed staff member** (salary and benefits) costs an average of **\$130,377** in 2023-24 and **\$135,592** in 2024-25.
- **One 10-month classified staff member** (salary and benefits) costs an average of **\$67,725** in 2023-24 and **\$70,434** in 2024-25.
- **One 12-month classified staff member** (salary and benefits) costs an average of **\$88,291** in 2023-24 and **\$91,823** in 2024-25.

Budget Reinvestment Priorities

Categories of reinvestment are as follows:

Lowering the staffing ratio/reducing class size	Strategically investing in systems, programs, and people to support students’ academic achievement, health, and social-emotional well-being	Long-range planning efforts: maintain current facilities and construct new facilities to accommodate growth	Maximizing learning environments: technology, flexible furniture, instructional materials, etc.	Reducing/removing barriers and supporting students’ participation in clubs, activities, athletics and other co- and extracurricular endeavors	Ensuring strong career and college pathways are in place for students
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Stewardship of Taxpayer Dollars



Oregon residents fund schools primarily through their property taxes. [Ballot Measure 5](#), passed in 1990, constitutionally limits basic local school property taxes to one-half percent (\$5 per \$1,000 assessed value). This money is collected locally and transferred to the state, where it is then redistributed to schools throughout the state via the State School Fund based on a per-student formula.

Local school districts may also propose general obligation bonds and/or local operating levies to the voters in their attendance area to fund things like the purchase of land for future schools, construction of new schools, and renovation of existing schools (G.O. bonds); or to pay for operational expenses like teaching staff and technology (local operating/option taxes/levies, also known as LOTs). If voters approve these measures, they are agreeing to tax themselves for things that benefit them locally—the money does not go to the state.

Currently, Hillsboro School District collects approximately \$4.97/\$1,000 assessed value in basic local school property taxes and \$1.97/\$1,000 assessed value to pay the debt service on outstanding G.O. bonds. By November 2026, local property owners will have completely paid off the 2006 G.O. bond and its associated refinanced bonds, leaving just the 2017 G.O. bond (sold in both 2017 and 2020). The 2017 bond program paid for the construction of a replacement school at Brookwood Elementary, new schools Atfalati Ridge and Tamarack Elementary, and a wide variety of projects at every other school in HSD.