



Hillsboro Public School District #9

Budget Hearing
Thursday, September 9, 2021
6:30 PM





Our Mission

is to lead learners to succeed in life.

Our Vision

is to inspire passion for learning while taking pride in being respectful, responsible, and safe.

Our Slogan

#BurroPride





School District Tax Levies

Purpose of the Budget Hearing

The purpose of this hearing is for the school board members to hear information about the proposed budget and to hear input from Hillsboro Residents.

This hearing is required by law NDCC 57-15-01.1





Enrollment Projections

Enrollment By Grade

| Year | K | 1st | 2nd | 3rd | 4th | 5th | 6th | 7th | 8th | 9th | 10th | 11th | 12th |
|---------|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| 2011/12 | 29 | 33 | 24 | 27 | 37 | 36 | 30 | 31 | 27 | 41 | 27 | 27 | 23 |
| 2012/13 | 42 | 33 | 35 | 25 | 29 | 39 | 37 | 33 | 30 | 30 | 38 | 28 | 28 |
| 2013/14 | 35 | 38 | 34 | 35 | 24 | 33 | 40 | 35 | 31 | 31 | 27 | 41 | 27 |
| 2014/15 | 44 | 35 | 41 | 35 | 37 | 26 | 36 | 38 | 36 | 34 | 33 | 26 | 39 |
| 2015/16 | 31 | 44 | 34 | 41 | 35 | 42 | 23 | 38 | 40 | 34 | 33 | 32 | 23 |
| 2016/17 | 32 | 33 | 43 | 34 | 40 | 34 | 40 | 28 | 36 | 41 | 33 | 35 | 29 |
| 2017/18 | 44 | 35 | 30 | 46 | 41 | 40 | 36 | 45 | 28 | 37 | 43 | 34 | 37 |
| 2018/19 | 32 | 39 | 33 | 30 | 46 | 41 | 40 | 38 | 49 | 31 | 39 | 44 | 27 |
| 2019/20 | 31 | 33 | 42 | 32 | 29 | 44 | 38 | 38 | 37 | 44 | 31 | 37 | 42 |
| 2020/21 | 39 | 31 | 34 | 43 | 34 | 33 | 44 | 37 | 38 | 38 | 47 | 31 | 37 |
| 2021/22 | 39 | 31 | 34 | 43 | 34 | 33 | 44 | 37 | 37 | 39 | 45 | 31 | 483 |
| 2022/23 | 36 | 39 | 31 | 33 | 42 | 34 | 33 | 43 | 36 | 38 | 37 | 45 | 482 |
| 2023/24 | 36 | 37 | 39 | 31 | 33 | 43 | 34 | 33 | 43 | 37 | 36 | 37 | 475 |
| 2024/25 | 37 | 36 | 37 | 39 | 31 | 34 | 43 | 34 | 33 | 44 | 36 | 37 | 478 |
| 2025/26 | 38 | 38 | 36 | 38 | 40 | 32 | 34 | 43 | 35 | 34 | 42 | 36 | 495 |

PAST

FUTURE

Source: Hillsboro Public Schools

Hillsboro School District has surpassed the 2021-2022 enrollment prediction already.





North Dakota School Funding Formula

| | |
|---|------------------|
| 2020-2021 State Per-Pupil Guarantee | \$10,624 |
| State Assumed Local Contribution From Local Mill Levy 60 Mills | <u>-\$ 2,364</u> |
| Total State Per-Pupil Payment to Hillsboro | \$ 8,260 |





2018-2019 State Aid Revenue

| Schools | Revenue from State | % of Total Revenue |
|----------------|--------------------|--------------------|
| Hatton Eielson | \$1,791,711.74 | 69% |
| State Average | | 62% |
| May-Port CG | \$3,651,658 | 60% |
| Central Valley | \$1,797,017 | 57% |
| Hillsboro | \$4,133,464 | 44% |





Average Per Pupil Expenditure 2018-2019

| School District | Amount |
|----------------------|-----------------|
| Central Valley | \$12,714 |
| Hatton Eielson | \$12,521 |
| <i>State Average</i> | <i>\$12,435</i> |
| May-Port CG | \$10,061 |
| Hillsboro | \$10,624 |





2019-2020 General Fund School Mill Levy Comparison

| School | General Fund Levy |
|----------------|-------------------|
| State Average | 75.96 |
| Central Valley | 70 |
| Hillsboro | 66.99 |
| May-Port CG | 66.24 |
| Hatton Eielson | 60 |





Total School Mill Levy Comparison 2019-2020

| School | Total Mills |
|----------------|-------------|
| Hatton Eielson | 130.75 |
| State Average | 102.68 |
| May-Port CG | 89 |
| Hillsboro | 86 |
| Central Valley | 80 |





Ending Fund Balance

| Year | Beginning Balance | Revenue | Expenses | End Balance | Percent |
|-----------|-------------------|----------------|----------------|----------------|---------|
| 2015-2016 | \$1,080,652.68 | \$5,538,893.48 | \$5,828,759.54 | \$790,786.62 | 13.6% |
| 2016-2017 | \$790,786.62 | \$5,735,161.25 | \$5,859,069.96 | \$666,877.91 | 13% |
| 2017-2018 | \$666,877.91 | \$5,674,706.04 | \$5,788,571.44 | \$553,012.51 | 10% |
| 2018-2019 | \$553,012.51 | \$5,975,893.37 | \$5,737,557.84 | \$791,348.04 | 16% |
| 2019-2020 | \$791,348.04 | \$6,024,335.22 | \$5,854,284.33 | \$961,398.93 | 15% |
| 2020-2021 | \$961,398.93 | \$6,520,449.21 | \$6,242,198.12 | \$1,239,650.02 | 19% |





Proposed Budget

| | |
|------------------------------------|-----------------------|
| Projected FY21 Revenue | \$6,459,700.00 |
| <u>Projected FY21 Expenditures</u> | <u>\$6,459,700.00</u> |
| 2020-2021 Projected Surplus | \$ 0.00 |





Proposed Mill Levy

2021-2022

Taxable Valuation

\$22,063,046

Each mill generates

\$ 22,063

Mill Levy

General Fund

68

Technology

0

Special Reserve

1

Special Assessments

0

Sinking & Interest

7

Building Fund

10

Total Mill Levy

86





Proposed Mill Levy

| | <u>2020</u> | <u>2021</u> |
|-------------------|--------------------|--------------------|
| Taxable Valuation | \$21,146,034 | \$22,063,046 |
| General | \$1,437,930 | \$1,500,287 |
| Special Reserve | \$ 21,146 | \$ 22,063 |
| S & I Fund | \$ 148,022 | \$ 154,441 |
| <u>Building</u> | <u>\$ 211,460</u> | <u>\$ 220,630</u> |
| TOTAL | \$1,818,558 | \$1,897,422 |

Change in General Fund Dollars \$78,863





| | <u>2020-2021</u> | <u>2021-2022</u> |
|---|------------------|------------------|
| Taxable Valuation | \$21,146,034 | \$22,063,046 |
| Mill Levy | 86 | 86 |
| Increase in Dollars | \$ 60,322 | \$78,863.38 |
| Contribution from Property Tax (District Tax Valuation x 60 mills /1000) | | |
| | \$ 1,268,762 | \$1,323,782 |



Years Prior Comparison

| | Mill Levy | | Taxable Valuation | Revenue |
|-------------------------|-----------|---|-------------------|-------------|
| 2018 General | 68 | X | 19,836,172 | \$1,348,859 |
| 2019 General | 68 | X | 20,444,600 | \$1,390,232 |
| 2020 General | 68 | X | 21,146,034 | \$1,437,930 |
| 2021 General | 68 | X | 22,063,046 | \$1,500,287 |
| | | | | |
| 2018 Special Reserve | 1 | X | 19,836,172 | \$19,836 |
| 2019 Special Reserve | 1 | X | 20,444,600 | \$20,444 |
| 2020 Special Reserve | 1 | X | 21,146,034 | \$21,146 |
| 2021 Special Reserve | 1 | X | 22,063,046 | \$22,063 |
| | | | | |
| 2018 Sinking & Interest | 7 | X | 19,836,172 | \$138,853 |
| 2019 Sinking & Interest | 7 | X | 20,444,600 | \$143,112 |
| 2020 Sinking & Interest | 7 | X | 21,146,034 | \$148,022 |
| 2021 Sinking & Interest | 7 | X | 22,063,046 | \$154,441 |
| | | | | |
| 2018 Building | 10 | X | 19,836,172 | \$198,361 |
| 2019 Building | 10 | X | 20,444,600 | \$204,446 |
| 2020 Building | 10 | X | 21,146,034 | \$211,460 |
| 2021 Building | 10 | X | 22,063,046 | \$220,630 |



What does this mean for Homeowners & Landowners?

If there was an increase to your property you should have received a letter from the county telling you the increases and the date/time of this budget hearing.





Increases in spending:

Special Education assessment – special ed. services, increased teacher/para needs

COVID expenses – increased costs in food and supplies

Salaries/Benefits for staff - cost of living increase, competitive with other districts

Need for more technology

Need for updated bus and school vehicle





Hillsboro School District #9

www.hillsborok12.com

Any comments?

Next Steps:

We will consider the recommended budget as presented to the school board.

