



PENDLETON  
SCHOOL DISTRICT

107 NW 10th Street, Pendleton, OR 97801

2017-2018  
ADOPTED PROGRAM BUDGET

**Matt Yoshioka**  
*Interim Superintendent*

**Michelle Jones**  
*Budget Officer*

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2017 TO JUNE 30, 2018  
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**Pendleton School District  
Superintendent's 2017-18 Budget Message**

In accordance with Oregon Revised Statute ORS 294.403, I am submitting to you the 2017-2018 Pendleton School District proposed budget.

Currently Oregon students receive approximately one year less K-12 cumulative instructional time than the national average. We have the second largest class sizes in the U.S, with six more students per teacher than the national average and, not surprisingly, we rank near the bottom in graduation rates and closing the achievement gap.

According to the Confederation of Oregon School Administrators, the QEC has determined that a funding level of \$9.1 billion in the 2017-19 biennium is the investment needed for Oregon schools to reach the national average in instructional time and class size. It appears we will again fall short of the QEM.

Nonetheless, the Pendleton School District is blessed to have highly qualified administrators, teachers, and support staff. These educators bring a tireless work ethic and fresh, innovative teaching strategies into our classrooms each day. Our staff genuinely care about our students and will do whatever is necessary, in spite of continued budgetary constraints, to ensure their success.

**2017-18 Budget Status**

In 2017-18 the Pendleton School District will serve near 3,100 children in eight school buildings. As always, we will focus on doing what is best for our students and ensuring that ALL of our children are positioned to arrive at the future they deserve.

The proposed budget was developed based on state funding for K-12 education at \$7.8 billion for the 2017-19 biennium. This funding level is appropriated in a traditional 49/51% split over the two years. Our consistent decline in enrollment, inadequate state funding and continued rising costs associated with the Public Employees Retirement System, continue to play negatively into our annual budgeting process.

We are submitting a total balanced budget proposal for the fiscal year 2017-2018 of \$48.3M which represents a decrease of \$13.4M over the current year. Included in these figures is the General Fund budgeted of \$32.7M, which has decreased approximately \$1.4M over the current year. The General Fund decrease stems primarily from projected decline in Weighted Average Daily Membership (ADMw), as well as a decrease in state school funding. The district will be completing the final phase of the construction projects resulting from the passage of the General Obligation Bond in November 2013 over the upcoming summer months. The completion of the bond projects accounts for the remaining decline of \$11.7M from the proposed balanced budget to current.

In developing the proposed budget we have made the following assumptions.

Revenue Assumptions:

- State revenue will be based on 49% of the 2017-2019 \$7.8 billion State School Fund allocation.
- Decline in our beginning fund balance of 4% due to the decline in student enrollment.
- Increase in property tax revenue of 1.4%

Expenditure Assumptions:

- Salary and benefit costs will increase per contractual obligations.
- Staffing reductions equal to 19.5 full time equivalencies.
- Cost increase for utilities and purchased services.
- Decrease of contingency fund by 4%.

This budget document reflects the district's best effort to deliver programs to achieve the district's goals, now and into the future while balancing limited resources. I want to thank the staff members, board members and community members who have assisted with budget development and/or volunteered to serve on the Budget Committee.

I respectfully submit the 2017-18 proposed budget for your consideration and approval.

Matt Yoshioka, Interim Superintendent  
Pendleton School District

## **BUDGET MESSAGE ADDENDUM**

### **Legal Requirements**

The Budget Message is required by Oregon Law ORS 294.403. It is prepared by the Executive Office of a municipality for delivery at the first regular meeting of the Budget Committee, as required in ORS 294.426.

The law states that the Budget Message shall explain the Budget Document, contain an outline of the proposed financial policies, describes the important features of the Budget Document in relation to those policies, and set forth the reason for the changes from the previous year in revenue and appropriations. Major changes in financial policy must be explained if they exist.

### **Organization of the Budget Document**

The General Fund comprises the major budget category and is organized first by function and then by object. Resources for the General Fund are shown in the beginning of the budget book, with expenditure sections following. Supportive services for the District, as a whole, are listed under the Function Summary. Other funds follow in order after the General Fund. These include: local, state, and federal grant programs, debt service and capital construction.

The Budget Expenditures sections show four years of expenditures; the prior two historically years are actual audited data, followed by the present current budget, and the proposed budget. Expenditures within a fund are listed by "Function" and then further defined by "Object" for accounting purposes. Functions indicate why an expenditure was made, i.e. Instruction (1000), Support Services (2000), etc. Objects indicate what was purchased, i.e. Salaries (100), Associated Payroll Costs (200), etc.

### **Financial and Fiscal Policies**

A cash accounting system is the standard for this District. Under this system, all revenue and expenditures are recorded when they occur during the fiscal year. This accounting system is acceptable under the Local Budget Law (ORS 294.305 to 294.565)

Board policy provides that all purchases within budgetary appropriations are the responsibility of the District Administration. Reports are generated through the District's data processing system, and become the District's record keeping system. These are verified annually, as required by law, through an auditing process by a certified public accountant. Copies of the current audit are available at the District Office for public review and inspection.

**BUDGET COMMITTEE 2017-2018**

<u>POSITION</u>	<u>SCHOOL BOARD MEMBERS</u>	<u>TERM EXPIRES</u>	<u>POSITION</u>	<u>APPOINTED MEMBERS</u>	<u>TERM EXPIRES</u>
1	Steve Umbarger	2017	1	Bridget VanCleave	2017
2	Lynn Lieuallen	2019	2	Gail Nelson	2017
3	Dale Freeman	2019	3	Lloyd Commander	2019
4	Gary George	2017	4	Kevin Hale	2018
5	Dave Krumbein	2019	5	Michael Corey	2018
6	Michelle Monkman	2018	6	Michelle Sitz	2018
7	Debbie McBee	2017	7	Susan Bower	2019

**DUTIES AND REPSONSIBILITIES OF THE BUDGET COMMITTEE**

**Overview**

The Budget Committee consists of the members of the Board of Education and an equal number of qualified electors and freeholders. The latter are appointed by the Board. None of the Budget Committee members may receive any compensation.

Appointed members of the Budget Committee may not be officers, agents, or employees of the school district. They are appointed for three-year terms so that approximately one-third end each year. The Board fills any vacancies on the Budget Committee by an appointment to fill out the unexpired term.

**Responsibilities**

At its first meeting following appointment, a chairman, vice chairman, and a secretary are to be elected from the members of the Committee.

As provided by law, the Committee shall hear the budget message, receive the budget document, hear patrons, and announce the time for their meetings. All meetings of the Budget Committee are to be open to the public.

BUDGET CALENDAR  
SCHEDULE  
2017-2018

January 9, 2017	REGULAR BOARD MEETING: Approve 2016-2017 budget calendar for 2017-2018 School Year.
January 9, 2017	REGULAR BOARD MEETING: Appointment of new members to 2017-2018 Budget Committee.
February 13, 2017	REGULAR BOARD MEETING
March 13, 2017	REGULAR BOARD MEETING
March 15, 2017	Deadline for written notice of contract extension to teachers and administrators.
April 10, 2017	REGULAR BOARD MEETING
April 21, 2017	Deliver First Budget Committee Meeting Notice to Local Paper
April 25, 2017	Publish NOTICE OF FIRST MEETING OF THE BUDGET COMMITTEE in local newspaper of general circulation in the District and on the District's Website
May 8, 2017	REGULAR BOARD MEETING
May 18, 2017	BUDGET COMMITTEE MEETING: Presentation of budget message by Superintendent of Schools and delivery of budget document. Election of officers and scheduling of future budget meetings.
May 22, 2017	Delivery of Budget Hearing Notices to East Oregonian
May 23, 2017	BUDGET COMMITTEE WORK SESSION (IF SCHEDULED)
May 25, 2017	BUDGET COMMITTEE WORK SESSION (IF SCHEDULED)
May 26, 2017	Publication of NOTICE OF BUDGET HEARING (ED-1) not more than 30 days, not less than 5 days prior to hearing.
June 12, 2017	REGULAR BOARD MEETING
June 12, 2017	SPECIAL BOARD MEETING – Public Hearing: Meeting to enact resolutions adopting the budget, making appropriations and declare the tax levy. Any fund may be increased up to 10 percent provided the tax levy as published is not increased.
July 10, 2017	REGULAR BOARD MEETING
July 15, 2017	Deadline to certify the tax levy to the county assessor or request an extension.

GENERAL FUND



**PENDLETON SCHOOL DISTRICT  
JULY 1, 2017 TO JUNE 30, 2018  
GENERAL FUND  
REVENUE DETAIL**

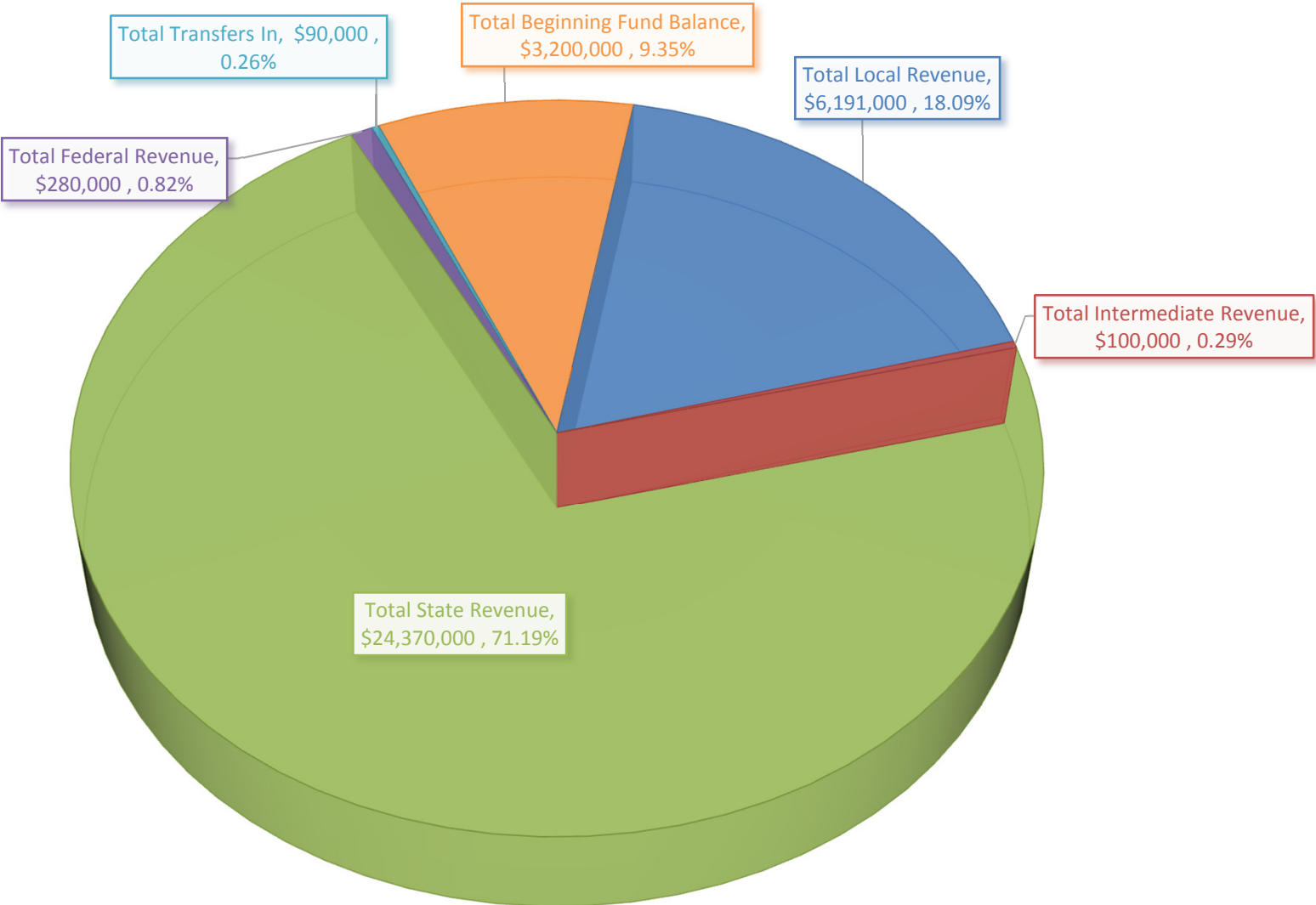
CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2017-2018		
	2014-2015 Second Year	2015-2016 First Year	Budget 2016-17	Proposed	Approved	Adopted
1111 Current Year's Taxes	\$ 5,060,255	\$ 5,235,486	\$ 5,400,000	\$ 5,530,000	\$ 5,530,000	\$ 5,530,000
1112 Prior Year's Taxes	176,618	135,503	200,000	150,000	150,000	150,000
1120 Local Option Tax	263,046	258,815	260,000	260,000	260,000	260,000
1122 Prior Year's Taxes due from Local Option Tax	10,436	7,517	10,000	10,000	10,000	10,000
1198 Penalties and Interest on Taxes	7,904	1,477	1,000	1,000	1,000	1,000
1311 Tuition from Individuals	-	-	-	-	-	-
1510 Earnings on Investments	30,654	40,140	35,000	40,000	40,000	40,000
1710 Student Activities	18,822	8,312	20,000	20,000	20,000	20,000
1910 Rentals	28,536	74,772	75,000	75,000	75,000	75,000
1920 Donations - Private	10,440	7,000	5,000	5,000	5,000	5,000
1940 Contracted Services	-	-	-	-	-	-
1960 Recovery of Prior Years' Expenditures	-	367	-	-	-	-
1990 Miscellaneous	156,261	176,098	100,000	100,000	100,000	100,000
1991 Substitute Reimbursement	9,897	6,635	-	-	-	-
<b>Total Local Revenue</b>	<b>\$ 5,772,868</b>	<b>\$ 5,952,123</b>	<b>\$ 6,106,000</b>	<b>\$ 6,191,000</b>	<b>\$ 6,191,000</b>	<b>\$ 6,191,000</b>
2101 County School Fund	\$ 64,617	\$ 74,575	\$ 62,000	\$ 70,000	\$ 70,000	\$ 70,000
2200 Restricted Revenue	-	81,769	30,000	30,000	30,000	30,000
<b>Total Intermediate Revenue</b>	<b>\$ 64,617</b>	<b>\$ 156,344</b>	<b>\$ 92,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
3101 State School Fund	\$ 20,353,024	\$ 20,604,107	\$ 21,370,000	\$ 21,065,000	\$ 21,065,000	\$ 22,570,000
3103 Common School Fund	293,004	295,915	320,000	380,000	380,000	380,000
3199 Other Unrestricted Grants-in-aid (Tax Equalization)	161,335	161,442	160,000	160,000	160,000	160,000
3221 SSF Transportation	1,232,004	1,228,500	1,172,500	1,260,000	1,260,000	1,260,000
3299 Other Restricted Grants-in-aid	13,405	-	-	-	-	-
<b>Total State Revenue</b>	<b>\$ 22,052,771</b>	<b>\$ 22,289,964</b>	<b>\$ 23,022,500</b>	<b>\$ 22,865,000</b>	<b>\$ 22,865,000</b>	<b>\$ 24,370,000</b>
4500 Restricted Revenue from the Federal Government	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -
4700 Grants in Aid from the Federal Government through Other In	\$ -	\$ 2,766	\$ -	\$ -	\$ -	\$ -
4801 Federal Forest Fees	4,841	4,376	-	5,000	5,000	5,000
4802 Impact Aid (PL 874)	368,350	289,899	275,000	275,000	275,000	275,000
<b>Total Federal Revenue</b>	<b>\$ 373,191</b>	<b>\$ 297,342</b>	<b>\$ 275,000</b>	<b>\$ 280,000</b>	<b>\$ 280,000</b>	<b>\$ 280,000</b>
5200 Interfund Transfers	\$ 87,417	\$ 75,003	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
<b>Total Transfers In</b>	<b>\$ 87,417</b>	<b>\$ 75,003</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>
5400 Beginning Fund Balance	\$ 5,047,809	\$ 5,417,509	\$ 4,550,000	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000
<b>Total Beginning Fund Balance</b>	<b>\$ 5,047,809</b>	<b>\$ 5,417,509</b>	<b>\$ 4,550,000</b>	<b>\$ 3,200,000</b>	<b>\$ 3,200,000</b>	<b>\$ 3,200,000</b>
<b>Total Resources Fund 100</b>	<b>\$ 33,398,674</b>	<b>\$ 34,188,283</b>	<b>\$ 34,135,500</b>	<b>\$ 32,726,000</b>	<b>\$ 32,726,000</b>	<b>\$ 34,231,000</b>

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2017 TO JUNE 30, 2018  
GENERAL FUND  
REVENUE SUMMARY**

<b>CODE &amp; DESCRIPTION</b>	<b>Actual (Audited)</b>			<b>Budget Next Year 2017-2018</b>		
	<b>2014-2015 Second Year</b>	<b>2015-2016 First Year</b>	<b>Budget 2016-17</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
1000 Revenue from Local Sources except Tax to be levied	\$ 712,614	\$ 581,133	\$ 706,000	\$ 661,000	\$ 661,000	\$ 661,000
2000 Revenue from Intermediate Sources	64,617	156,344	92,000	100,000	100,000	100,000
3000 Revenue from State Sources	22,052,771	22,289,964	23,022,500	22,865,000	22,865,000	24,370,000
4000 Revenue from Federal Sources	373,191	297,341	275,000	280,000	280,000	280,000
5000 Other Sources	5,135,226	5,492,512	4,640,000	3,290,000	3,290,000	3,290,000
<b>Total Revenue Except Taxes to be Levied</b>	<b>\$ 28,338,419</b>	<b>\$ 28,817,294</b>	<b>\$ 28,735,500</b>	<b>\$ 27,196,000</b>	<b>\$ 27,196,000</b>	<b>\$ 28,701,000</b>
1111 Tax Turnover from Current Year's Levy	\$ 5,060,255	\$ 5,370,989	\$ 5,400,000	\$ 5,530,000	\$ 5,530,000	\$ 5,530,000
** Taxes Required to Balance						
<b>Total Resources Fund 100</b>	<b>\$ 33,398,674</b>	<b>\$ 34,188,283</b>	<b>\$ 34,135,500</b>	<b>\$ 32,726,000</b>	<b>\$ 32,726,000</b>	<b>\$ 34,231,000</b>

\* Tax to balance is estimated at 90% of estimated tax imposed. The rate limit certified to the assessor can be found in the report section of this document.

# GENERAL FUND REVENUE BY SOURCE



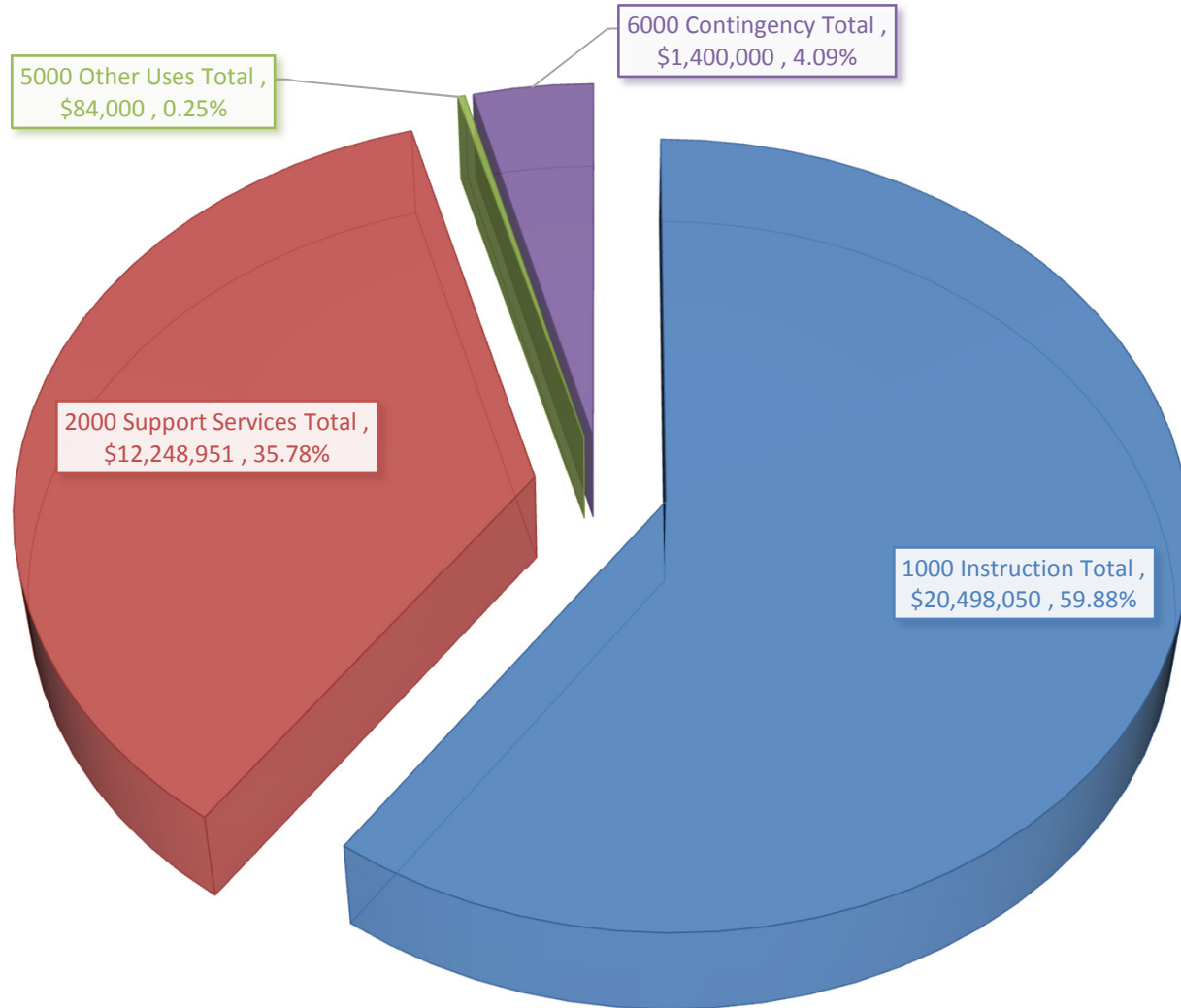
**PENDLETON SCHOOL DISTRICT  
JULY 1, 2017 TO JUNE 30, 2018  
GENERAL FUND  
EXPENDITURE FUNCTION SUMMARY**

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2017-2018				
	2014-2015	2015-2016	FTE	Budget	FTE	Proposed	Approved	Adopted
	Second Year	First Year		2016-2017				
1111 Elementary Instruction (K-3)	\$ 6,001,874	\$ 6,281,023	63.30	\$ 7,250,441	59.30	\$ 6,772,565	\$ 6,772,565	\$ 7,107,565
1121 Middle School Instruction	\$ 3,231,174	\$ 3,145,649	31.17	3,314,225	30.47	3,466,050	3,466,050	3,466,050
1122 Middle School Extra-Curricular	\$ 84,687	\$ 87,717		101,287		108,449	108,449	108,449
1131 High School Instruction	\$ 3,884,689	\$ 3,688,299	37.63	4,068,279	35.13	3,925,696	3,925,696	4,145,696
1132 High School Extra-Curricular	\$ 437,246	\$ 427,458		426,840		438,996	438,996	438,996
1140 Pre-kindergarten Programs	\$ 45	\$ 138,224	2.00	123,866	1.00	42,033	42,033	42,033
1210 Programs for Talented and Gifted	\$ 345	\$ 520		7,450		7,350	7,350	7,350
1220 Restricted Programs for Students with Disabilities	\$ -	\$ -		-		-	-	-
1250 Special Education Programs	\$ 3,155,259	\$ 3,436,409	74.10	3,901,063	71.10	4,011,490	4,011,490	4,092,490
1280 Alternative Education	\$ 645,977	\$ 492,890	4.40	411,891	3.90	354,465	354,465	354,465
1288 Charter Schools	\$ 375,094	\$ 347,388		400,000		450,000	450,000	450,000
1291 ESL Program	\$ 184,989	\$ 281,439	2.40	249,718	2.60	284,957	284,957	284,957
1400 Summer School	\$ 27,815	\$ 22,484		-		-	-	-
<b>1000 Instruction Total</b>	<b>\$ 18,029,194</b>	<b>\$ 18,349,500</b>	<b>215.00</b>	<b>\$ 20,255,061</b>	<b>203.50</b>	<b>\$ 19,862,049</b>	<b>\$ 19,862,049</b>	<b>\$ 20,498,050</b>
2110 Attendance and Social Work Services	\$ 57,481	\$ 49,542	1.00	\$ 76,988		\$ 20,240	\$ 20,240	\$ 80,240
2120 Guidance Services	\$ 955,634	\$ 943,036	10.00	966,033	10.00	1,023,440	1,023,440	1,023,440
2130 Health Services	\$ 66	\$ 11		-		200	200	200
2140 Psychological Services	\$ 37,569	\$ 37,338	0.50	38,075	0.50	39,952	39,952	39,952
2190 Service Direction, Student Support Services	\$ 175,474	\$ 175,100	1.40	192,147	1.40	203,430	203,430	203,430
2210 Improvement of Instruction Services	\$ 50,599	\$ 62,976		51,650		63,427	63,427	63,427
2220 Educational Media Services	\$ 238,789	\$ 262,281	6.00	279,102	6.00	287,042	287,042	287,042
2230 Assessment and Testing	\$ 8,159	\$ -		-		-	-	-
2310 Board of Education Services	\$ 123,902	\$ 134,136		148,075		159,050	159,050	159,050
2321 Office of the Superintendent Services	\$ 574,157	\$ 568,424	4.33	666,372	3.90	613,951	613,951	613,951
2410 Office of the Principal Services	\$ 2,069,662	\$ 2,496,243	22.50	2,429,608	21.00	2,286,418	2,286,418	2,286,418
2520 Fiscal Services	\$ 397,269	\$ 408,474	2.50	423,496	3.00	539,135	539,135	539,135
2540 Operation and Maintenance of Plant Services	\$ 2,708,609	\$ 3,008,877	29.50	3,839,975	27.00	3,836,478	3,836,478	3,995,478
2550 Student Transportation Services	\$ 1,681,956	\$ 1,692,418		1,937,500		2,105,600	2,105,600	2,105,600
2660 Technology Services	\$ 455,894	\$ 630,936		602,714		470,025	470,025	470,025
2700 Supplemental Retirement Programs	\$ 374,560	\$ 378,068		394,703		381,563	381,563	381,563
<b>2000 Support Services Total</b>	<b>\$ 9,909,781</b>	<b>\$ 10,847,860</b>	<b>77.73</b>	<b>\$ 12,046,439</b>	<b>72.80</b>	<b>\$ 12,029,951</b>	<b>\$ 12,029,951</b>	<b>\$ 12,248,951</b>
5110 Long-Term Debt Service	\$ 5,700	\$ 5,700		\$ 6,000		\$ 6,000	\$ 6,000	\$ 6,000
5120 Short-Term Debt Retirement	\$ -	\$ -		1,000		1,000	1,000	1,000
5200 Transfers of Funds	\$ 36,490	\$ 41,490		77,000		77,000	77,000	77,000
<b>5000 Other Uses Total</b>	<b>\$ 42,190</b>	<b>\$ 47,190</b>	<b>-</b>	<b>\$ 84,000</b>	<b>-</b>	<b>\$ 84,000</b>	<b>\$ 84,000</b>	<b>\$ 84,000</b>
6110 Operating Contingency	\$ -	\$ -		\$ 1,750,000		\$ 750,000	\$ 750,000	\$ 1,400,000
<b>6000 Contingency Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 1,750,000</b>	<b>-</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 1,400,000</b>
7000 Unappropriated Ending Fund Balance	\$ 5,417,509	\$ 4,943,733		\$ -		\$ -	\$ -	\$ -
<b>7000 Unappropriated Ending Fund Balance</b>	<b>\$ 5,417,509</b>	<b>\$ 4,943,733</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Budget Requirements- General Fund 100</b>	<b>\$ 33,398,674</b>	<b>\$ 34,188,283</b>	<b>292.73</b>	<b>\$ 34,135,500</b>	<b>276.30</b>	<b>\$ 32,726,000</b>	<b>\$ 32,726,000</b>	<b>\$ 34,231,000</b>

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2017 TO JUNE 30, 2018  
GENERAL FUND  
EXPENDITURE SUMMARY**

<b>CODE &amp; DESCRIPTION</b>	<b>Actual (Audited)</b>		<b>Budget 2016-17</b>	<b>Budget Next Year 2017-2018</b>		
	<b>2014-2015 Second Year</b>	<b>2015-2016 First Year</b>		<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
1000 Instruction	\$ 18,029,194	\$ 18,349,500	\$ 20,255,061	\$ 19,862,049	\$ 19,862,049	\$ 20,498,050
2000 Support Services	9,909,781	10,847,860	12,046,439	12,029,951	12,029,951	12,248,951
3000 Enterprise and Community Services	-	-	-	-	-	-
4000 Facilities	-	-	-	-	-	-
5000 Other Uses	42,190	47,190	84,000	84,000	84,000	84,000
6000 Contingencies	-	-	1,750,000	750,000	750,000	1,400,000
7000 Unappropriated Ending Fund Balance	5,417,509	4,943,733	-	-	-	-
<b>Total Expenditures Fund 100</b>	<b>\$ 33,398,674</b>	<b>\$ 34,188,283</b>	<b>\$ 34,135,500</b>	<b>\$ 32,726,000</b>	<b>\$ 32,726,000</b>	<b>\$ 34,231,000</b>

## GENERAL FUND EXPENDITURES BY MAJOR FUNCTION



**PENDLETON SCHOOL DISTRICT  
JULY 1, 2017 TO JUNE 30, 2018  
GENERAL FUND  
EXPENDITURE OBJECT SUMMARY**

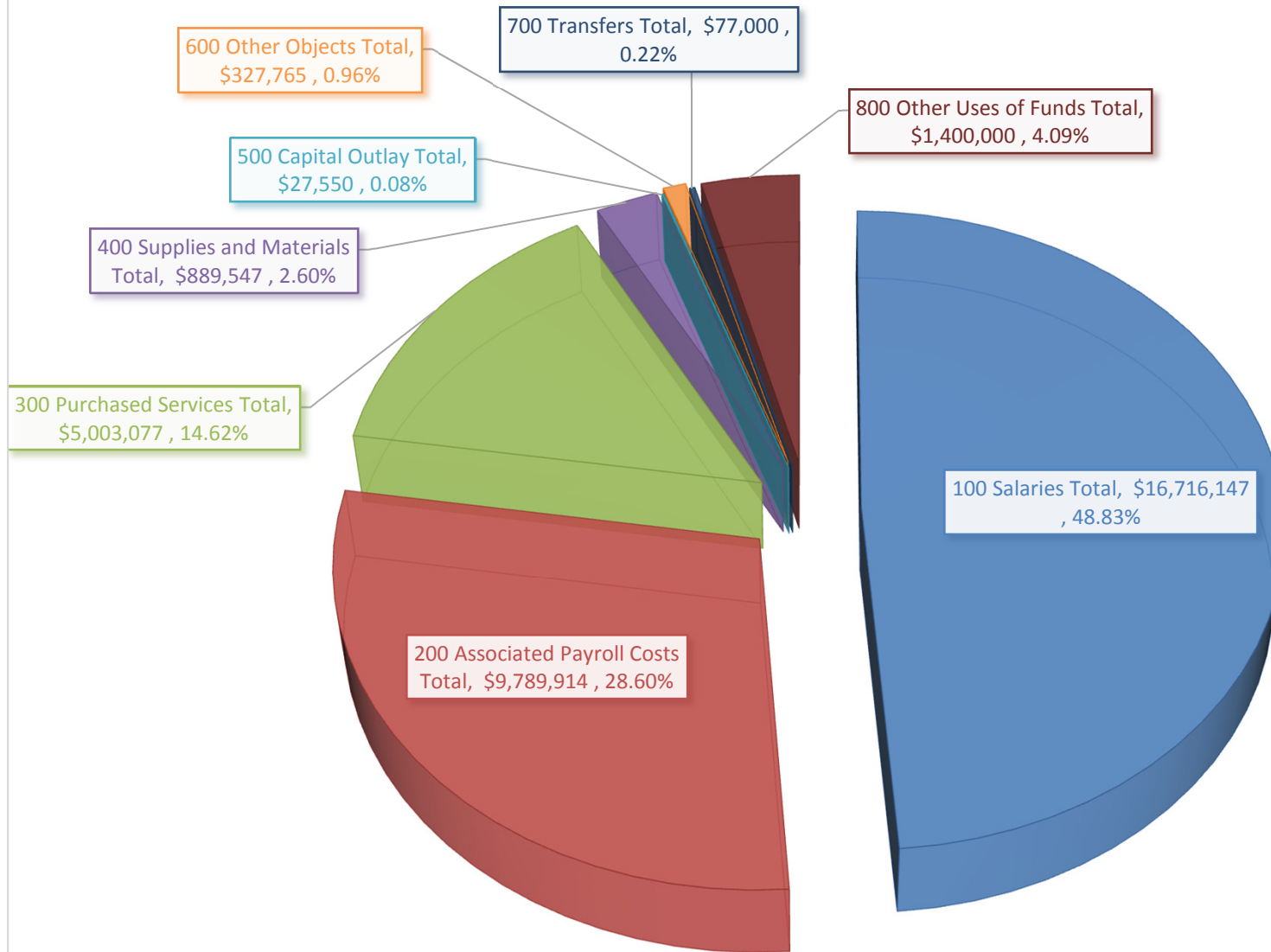
CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2017-2018		
	2014-2015	2015-2016	Budget	Proposed	Approved	Adopted
	Second Year	First Year	2016-17			
111 Licensed Salaries	\$ 9,763,402	\$ 10,232,311	\$ 10,724,486	\$ 10,594,512	\$ 10,594,512	\$ 10,954,737
112 Classified Salaries	2,742,502	2,902,882	3,103,428	2,986,679	2,986,679	3,181,899
113 Administrators	1,256,568	1,523,921	1,591,359	1,374,393	1,374,393	1,374,393
114 Managerial	15,260	17,125	15,879	16,210	16,210	16,210
116 Early Retiree Stipend	302,068	325,599	310,040	316,533	316,533	316,533
121 Substitutes - Licensed	429,386	391,590	459,000	465,000	465,000	465,000
122 Substitutes - Classified	114,130	101,769	169,050	167,282	167,282	167,282
131 Longevity - Licensed	27,510	25,448	29,764	27,616	27,616	27,616
132 Longevity - Administrators/Classified/Confidential	72,451	66,146	71,015	70,789	70,789	70,789
134 Additional Salary	124,167	126,227	139,928	131,688	131,688	131,688
135 Overtime	5,773	3,641	10,000	10,000	10,000	10,000
<b>100 Salaries Total</b>	<b>\$ 14,853,219</b>	<b>\$ 15,716,658</b>	<b>\$ 16,623,948</b>	<b>\$ 16,160,702</b>	<b>\$ 16,160,702</b>	<b>\$ 16,716,147</b>
211 PERS - Employer Contribution	\$ 465,831	\$ 65,307	\$ 128,969	\$ 555,326	\$ 555,326	\$ 556,682
213 PERS - Bond 1	831,078	884,680	954,222	992,081	992,081	992,081
214 PERS - Bond 2	1,084,528	1,151,252	1,221,143	1,283,615	1,283,615	1,283,615
220 Social Security	1,097,829	1,161,493	1,263,548	1,227,603	1,227,603	1,320,224
231 Workers' Compensation	143,892	156,893	186,781	161,298	161,298	163,446
232 Unemployment Compensation	43,071	15,223	58,703	55,840	55,840	56,156
240 Contractual Employee Benefits	42,538	50,645	45,000	45,000	45,000	45,000
242 Health Insurance - Retirees	61,545	40,918	60,000	40,000	40,000	40,000
243 Life Insurance	22,427	23,602	24,307	23,641	23,641	24,192
247 Health Insurance - Administrators/Classified/Confidential	1,813,181	2,120,144	2,451,532	2,421,841	2,421,841	2,496,577
248 Health Insurance - Licensed	2,196,834	2,475,647	2,732,340	2,727,864	2,727,864	2,811,942
<b>200 Associated Payroll Costs Total</b>	<b>\$ 7,802,755</b>	<b>\$ 8,145,804</b>	<b>\$ 9,126,546</b>	<b>\$ 9,534,109</b>	<b>\$ 9,534,109</b>	<b>\$ 9,789,914</b>
310 Instruction, Technical and Professional Services	\$ 770	\$ -	\$ 1,150	\$ 3,750	\$ 3,750	\$ 3,750
311 Instruction Services	-	-	-	-	-	-
312 Improvement of Instruction	-	1,179	5,000	9,500	9,500	9,500
313 Student Services	-	-	3,000	3,000	3,000	3,000
316 Data Processing Services	-	-	-	-	-	-
322 Repair & Maintenance Services	127,638	196,688	308,650	316,280	316,280	316,280
324 Rentals	16,926	14,772	34,750	34,750	34,750	34,750
325 Electricity	423,446	475,092	523,500	631,500	631,500	631,500
326 Fuel	84,158	73,751	206,000	141,000	141,000	141,000
327 Water and Sewage	119,802	153,841	150,000	202,000	202,000	202,000
328 Garbage	68,248	78,285	93,000	89,000	89,000	89,000
331 Reimbursable Student Transportation	1,586,970	1,590,395	1,801,000	1,950,900	1,950,900	1,950,900
332 Non-Reimbursable Student Transportation	118,107	117,077	138,500	156,700	156,700	156,700
341 Travel, Local in District	2,634	4,067	4,050	3,950	3,950	3,950
342 Travel, Out of District	43,546	41,325	52,700	53,375	53,375	53,375
343 Travel, Student, Out of District	42,899	34,032	23,845	23,495	23,495	23,495
351 Telephone	60,334	132,324	190,290	195,290	195,290	195,290
353 Postage	22,722	24,421	30,000	30,100	30,100	30,100
354 Advertising	2,684	1,775	3,500	3,500	3,500	3,500
355 Printing and Binding	77,439	74,327	93,823	91,106	91,106	91,106
360 Charter School Payments	375,094	347,388	400,000	450,000	450,000	450,000
374 Other Tuition	40,971	24,933	45,000	45,000	45,000	45,000

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2017 TO JUNE 30, 2018  
GENERAL FUND  
EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2016-17	Budget Next Year 2017-2018		
	2014-2015 Second Year	2015-2016 First Year		Proposed	Approved	Adopted
381 Audit Services	31,125	31,125	31,750	32,725	32,725	32,725
382 Legal Services	2,530	2,321	10,000	10,000	10,000	10,000
385 Management Services	-	-	10,000	10,000	10,000	10,000
386 Data Processing Services	180,345	320,345	296,789	309,100	309,100	309,100
387 Statistical Services	3,841	3,841	4,000	4,000	4,000	4,000
389 Other Non-instructional Professional/Technical Services	26,632	28,580	38,650	40,976	40,976	40,976
390 Other General Professional and Technological Services	67,467	120,586	157,280	162,080	162,080	162,080
<b>300 Purchased Services Total</b>	<b>\$ 3,526,330</b>	<b>\$ 3,892,468</b>	<b>\$ 4,656,227</b>	<b>\$ 5,003,077</b>	<b>\$ 5,003,077</b>	<b>\$ 5,003,077</b>
411 Teaching Supplies	\$ 119,345	\$ 123,629	\$ 133,450	\$ 107,035	\$ 107,035	\$ 107,035
412 Auto Supplies	20,372	16,025	27,000	27,000	27,000	27,000
414 Custodial Supplies	72,880	107,430	122,500	122,500	122,500	122,500
415 A - V Supplies	1,271	81	2,500	2,900	2,900	2,900
416 Computer Supplies	13,077	7,287	14,201	11,550	11,550	11,550
418 Merchandise	1,442	-	3,500	3,150	3,150	3,150
419 General Office Supplies	228,754	240,350	263,651	250,128	250,128	250,128
420 Textbooks	494,578	178,074	587,902	55,000	55,000	55,000
425 Replacement Textbooks	49	71	3,950	2,950	2,950	2,950
430 Library Books	4,761	6,344	11,000	9,300	9,300	9,300
440 Periodicals	5,138	3,901	3,450	3,465	3,465	3,465
460 Non-Consumable Items	119,272	92,653	130,350	121,914	121,914	165,664
470 Computer Software	112,376	102,398	113,575	105,505	105,505	105,505
480 Computer Hardware	270,497	267,685	177,235	23,400	23,400	23,400
<b>400 Supplies and Materials Total</b>	<b>\$ 1,463,811</b>	<b>\$ 1,145,928</b>	<b>\$ 1,594,264</b>	<b>\$ 845,797</b>	<b>\$ 845,797</b>	<b>\$ 889,547</b>
520 Buildings Acquisitions	\$ 29,417	\$ 6,760	\$ -	\$ -	\$ -	\$ -
530 Improvements Other Than Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
541 Initial and Additional Equipment Purchase	26,563	28,563	27,750	21,300	21,300	21,300
542 Replacement Equipment Purchase	-	7,023	10,500	6,250	6,250	6,250
<b>500 Capital Outlay Total</b>	<b>\$ 55,980</b>	<b>\$ 42,346</b>	<b>\$ 38,250</b>	<b>\$ 27,550</b>	<b>\$ 27,550</b>	<b>\$ 27,550</b>
610 Redemption of Principle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
621 Regular Interest	-	-	1,000	1,000	1,000	1,000
640 Dues and Fees	62,287	59,494	62,515	66,015	66,015	66,015
651 Liability Insurance	69,026	73,916	75,000	85,000	85,000	85,000
652 Fidelity Bond Premiums	-	-	750	750	750	750
653 Property Insurance Premiums	111,267	126,447	130,000	175,000	175,000	175,000
<b>600 Other Objects Total</b>	<b>\$ 242,580</b>	<b>\$ 259,856</b>	<b>\$ 269,265</b>	<b>\$ 327,765</b>	<b>\$ 327,765</b>	<b>\$ 327,765</b>
710 Fund Modification	\$ 36,490	\$ 41,490	\$ 77,000	\$ 77,000	\$ 77,000	\$ 77,000
<b>700 Transfers Total</b>	<b>\$ 36,490</b>	<b>\$ 41,490</b>	<b>\$ 77,000</b>	<b>\$ 77,000</b>	<b>\$ 77,000</b>	<b>\$ 77,000</b>
810 Planned Reserve	\$ 5,417,509	\$ 4,943,733	\$ 1,750,000	\$ 750,000	\$ 750,000	\$ 1,400,000
<b>800 Other Uses of Funds Total</b>	<b>\$ 5,417,509</b>	<b>\$ 4,943,733</b>	<b>\$ 1,750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 1,400,000</b>
<b>Total Budget Requirements- General Fund 100</b>	<b>\$ 33,398,674</b>	<b>\$ 34,188,283</b>	<b>\$ 34,135,500</b>	<b>\$ 32,726,000</b>	<b>\$ 32,726,000</b>	<b>\$ 34,231,000</b>



# GENERAL FUND EXPENDITURES BY OBJECT CODE

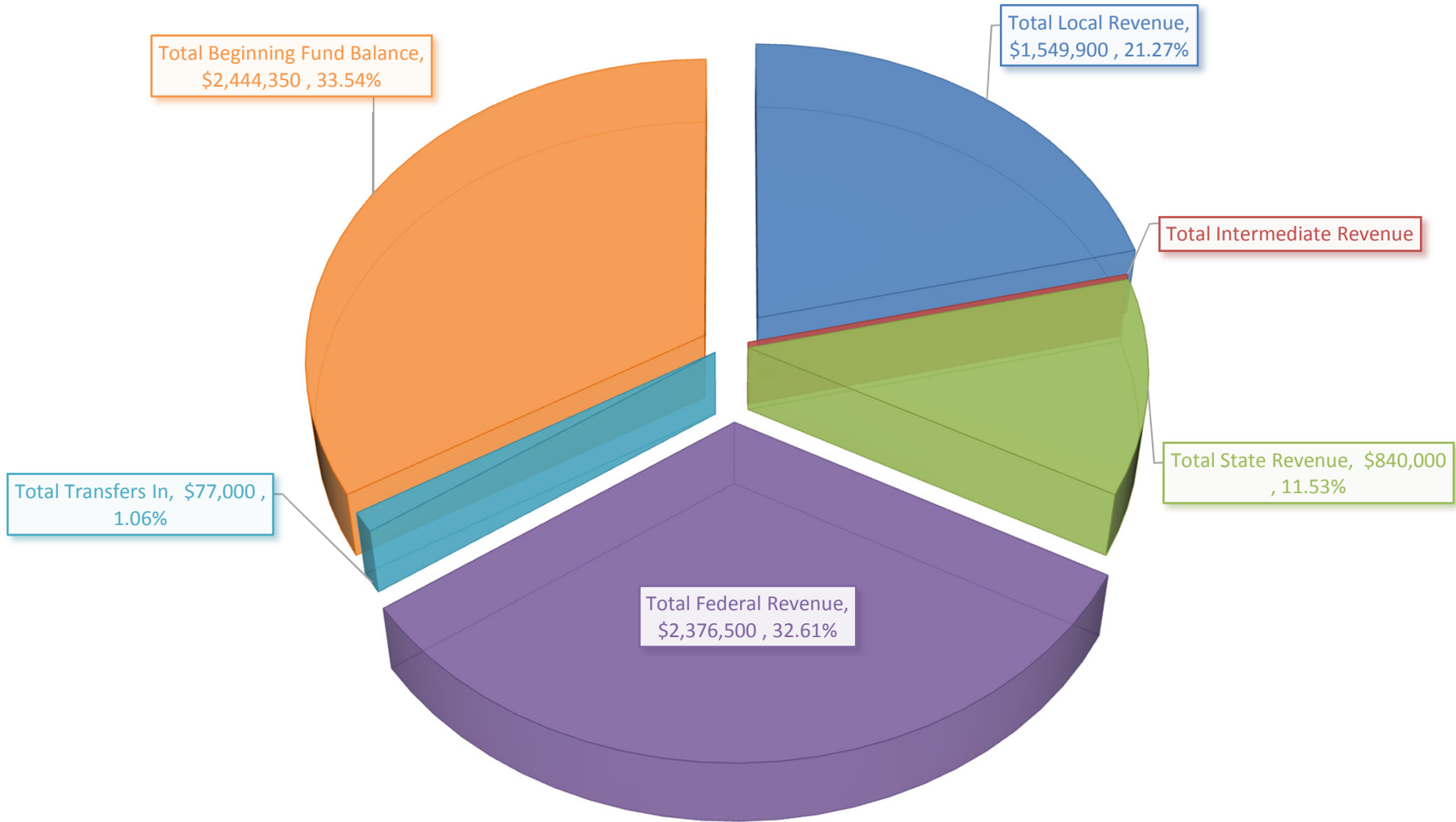


# SPECIAL REVENUE

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2017 TO JUNE 30, 2018  
SPECIAL REVENUE  
REVENUE**

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2017-2018		
	2014-2015 Second Year	2015-2016 First Year	Budget 2016-17	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 42,801	\$ 47,589	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000
1620 Food Service - Daily Sales	219,385	211,072	450,000	450,000	450,000	450,000
1710 Student Activities	626,042	616,325	560,000	560,000	560,000	560,000
1920 Donations - Private	261,080	250,027	427,900	409,900	409,900	409,900
1990 Miscellaneous	86,902	83,411	100,000	100,000	100,000	100,000
<b>Total Local Revenue</b>	<b>\$ 1,236,209</b>	<b>\$ 1,208,424</b>	<b>\$ 1,562,900</b>	<b>\$ 1,549,900</b>	<b>\$ 1,549,900</b>	<b>\$ 1,549,900</b>
2200 Restricted Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2900 Revenue for/on Behalf of the District	-	-	-	-	-	-
<b>Total Intermediate Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
3102 State School Fund - School Lunch Match	\$ 12,617	\$ 11,155	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
3200 Restricted Grants-In-Aid	659,325	333,232	1,179,000	825,000	825,000	825,000
<b>Total State Revenue</b>	<b>\$ 671,941</b>	<b>\$ 344,387</b>	<b>\$ 1,194,000</b>	<b>\$ 840,000</b>	<b>\$ 840,000</b>	<b>\$ 840,000</b>
4500 Restricted Revenue from the Federal Government thru Sta	1,798,710	1,488,627	1,885,000	1,846,500	1,846,500	1,846,500
4700 Grants-In-Aid from the Federal Gov't through other Agency	-	695,748	440,000	440,000	440,000	440,000
4900 Revenue for/on Behalf of the District	73,365	76,865	90,000	90,000	90,000	90,000
<b>Total Federal Revenue</b>	<b>\$ 1,872,075</b>	<b>\$ 2,261,240</b>	<b>\$ 2,415,000</b>	<b>\$ 2,376,500</b>	<b>\$ 2,376,500</b>	<b>\$ 2,376,500</b>
5200 Interfund Transfers	38,390	44,559	\$ 77,000	\$ 77,000	\$ 77,000	\$ 77,000
<b>Total Transfers In</b>	<b>\$ 38,390</b>	<b>\$ 44,559</b>	<b>\$ 77,000</b>	<b>\$ 77,000</b>	<b>\$ 77,000</b>	<b>\$ 77,000</b>
5400 Beginning Fund Balance	\$ 1,676,689	\$ 1,699,871	\$ 2,530,095	\$ 2,444,350	\$ 2,444,350	\$ 2,444,350
<b>Total Beginning Fund Balance</b>	<b>\$ 1,676,689</b>	<b>\$ 1,699,871</b>	<b>\$ 2,530,095</b>	<b>\$ 2,444,350</b>	<b>\$ 2,444,350</b>	<b>\$ 2,444,350</b>
<b>Total Resources Special Revenue Fund 200</b>	<b>\$ 5,495,305</b>	<b>\$ 5,558,481</b>	<b>\$ 7,778,995</b>	<b>\$ 7,287,750</b>	<b>\$ 7,287,750</b>	<b>\$ 7,287,750</b>

# SPECIAL REVENUE BY REVENUE SOURCE



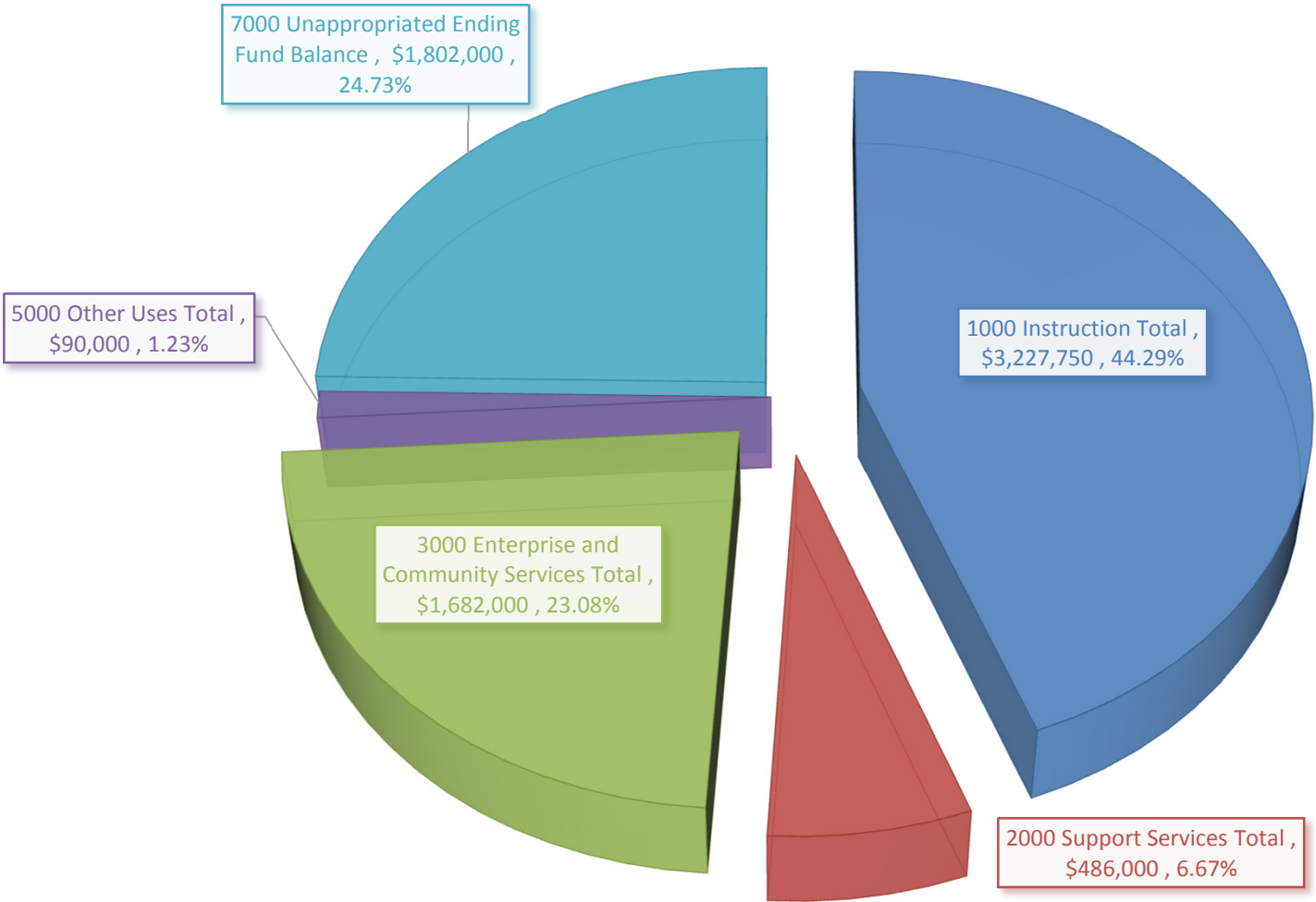
**PENDLETON SCHOOL DISTRICT  
JULY 1, 2017 TO JUNE 30, 2018  
SPECIAL REVENUE  
EXPENDITURE FUNCTION SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		FTE	Budget 2016-2017	FTE	Budget Next Year 2017-2018		
	2014-2015 Second Year	2015-2016 First Year				Proposed	Approved	Adopted
1111 Elementary Instruction (K-3)	\$ 135,029	\$ 48,084		\$ 102,250		\$ 71,750	\$ 71,750	\$ 71,750
1113 Elementary Extra-Curricular	37,658	29,194		50,000		50,000	50,000	50,000
1121 Middle School Instruction	14,468	41,998		37,500		37,500	37,500	37,500
1122 Middle School Extra-Curricular	87,701	85,228		140,000		140,000	140,000	140,000
1131 High School Instruction	46,050	71,746		611,765		338,000	338,000	338,000
1132 High School Extra-Curricular	477,324	466,837		640,000		642,500	642,500	642,500
1140 Pre-kindergarten Programs	-	300		30,000		-	-	-
1220 Restrictive Programs for Students With Disabilities	451,027	498,482	4.6	952,000	4.6	780,000	780,000	780,000
1250 Special Education Programs	343,777	366,287	4.5	451,000	3.5	452,500	452,500	452,500
1272 Title IA/D	609,406	572,467	10.1	670,000	10.1	715,000	715,000	715,000
1280 Alternative Education	384	943		500		500	500	500
<b>1000 Instruction Total</b>	<b>\$ 2,202,824</b>	<b>\$ 2,181,566</b>	<b>19.2</b>	<b>\$ 3,685,015</b>	<b>18.2</b>	<b>\$ 3,227,750</b>	<b>\$ 3,227,750</b>	<b>\$ 3,227,750</b>
2110 Attendance and Social Work Service	\$ -	\$ 28,564	1.0	\$ 145,000		\$ -	\$ -	\$ -
2120 Guidance	4,062	1,884		20,000		20,000	20,000	20,000
2130 Health Services	-	-		-		-	-	-
2210 Improvement of Instruction Services	111,007	64,365	-	233,714	-	66,000	66,000	66,000
2220 Educational Media Services	-	-		-		-	-	-
2240 Instructional Staff Development	240,261	120,535	0.5	197,249		168,000	168,000	168,000
2310 Board of Education	-	-		-		-	-	-
2410 Office of the Principal Services	-	-		-		-	-	-
2540 Operation and Maintenance of Plant Services	1,500	-		96,000		231,000	231,000	231,000
2550 Student Transportation Services	-	-		1,000		1,000	1,000	1,000
2620 Planning and Research Services	35,000	-		-		-	-	-
2640 Staff Services	11,534	11,732	0.1	12,017	-	-	-	-
<b>2000 Support Services Total</b>	<b>\$ 403,364</b>	<b>\$ 227,080</b>	<b>1.6</b>	<b>\$ 704,980</b>	<b>-</b>	<b>\$ 486,000</b>	<b>\$ 486,000</b>	<b>\$ 486,000</b>
3100 Food Services	\$ 1,099,926	\$ 1,195,491	0.3	\$ 1,682,000	0.3	\$ 1,682,000	\$ 1,682,000	\$ 1,682,000
3300 Community Services	-	-		-		-	-	-
<b>3000 Enterprise and Community Services Total</b>	<b>\$ 1,099,926</b>	<b>\$ 1,195,491</b>	<b>0.3</b>	<b>\$ 1,682,000</b>	<b>0.3</b>	<b>\$ 1,682,000</b>	<b>\$ 1,682,000</b>	<b>\$ 1,682,000</b>
5200 Transfers of Funds	\$ 89,317	\$ 78,072		\$ 90,000		\$ 90,000	\$ 90,000	\$ 90,000
<b>5000 Other Uses Total</b>	<b>\$ 89,317</b>	<b>\$ 78,072</b>	<b>-</b>	<b>\$ 90,000</b>	<b>-</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>
7000 Unappropriated Ending Fund Balance	\$ 1,699,874	\$ 1,876,272		\$ 1,617,000		\$ 1,802,000	\$ 1,802,000	\$ 1,802,000
<b>7000 Unappropriated Ending Fund Balance</b>	<b>\$ 1,699,874</b>	<b>\$ 1,876,272</b>	<b>-</b>	<b>\$ 1,617,000</b>	<b>\$ -</b>	<b>\$ 1,802,000</b>	<b>\$ 1,802,000</b>	<b>\$ 1,802,000</b>
<b>Total Budget Requirements- Special Revenue Fund 200</b>	<b>\$ 5,495,305</b>	<b>\$ 5,558,481</b>	<b>21.1</b>	<b>\$ 7,778,995</b>	<b>18.5</b>	<b>\$ 7,287,750</b>	<b>\$ 7,287,750</b>	<b>\$ 7,287,750</b>

**PENDLETON SCHOOL DISTRICT  
 JULY 1, 2017 TO JUNE 30, 2018  
 SPECIAL REVENUE  
 EXPENDITURE SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2016-17	Budget Next Year 2017-2018		
	2014-2015 Second Year	2015-2016 First Year		Proposed	Approved	Adopted
1000 Instruction	\$ 2,202,824	\$ 2,181,566	\$ 3,685,015	\$ 3,227,750	\$ 3,227,750	\$ 3,227,750
2000 Supporting Services	403,364	227,080	704,980	486,000	486,000	486,000
3000 Enterprise and Community Services	1,099,926	1,195,491	1,682,000	1,682,000	1,682,000	1,682,000
4000 Facilities Acquisition and Construction	-	-	-	-	-	-
5100 Debt Service	-	-	-	-	-	-
5200 Transfers of Funds	89,317	78,072	90,000	90,000	90,000	90,000
6000 Contingencies	-	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	1,699,874	1,876,272	1,617,000	1,802,000	1,802,000	1,802,000
<b>Total Expenditures Special Revenue Fund 200</b>	<b>\$ 5,495,305</b>	<b>\$ 5,558,481</b>	<b>\$ 7,778,995</b>	<b>\$ 7,287,750</b>	<b>\$ 7,287,750</b>	<b>\$ 7,287,750</b>

# SPECIAL REVENUE EXPENDITURES BY MAJOR FUNCTION



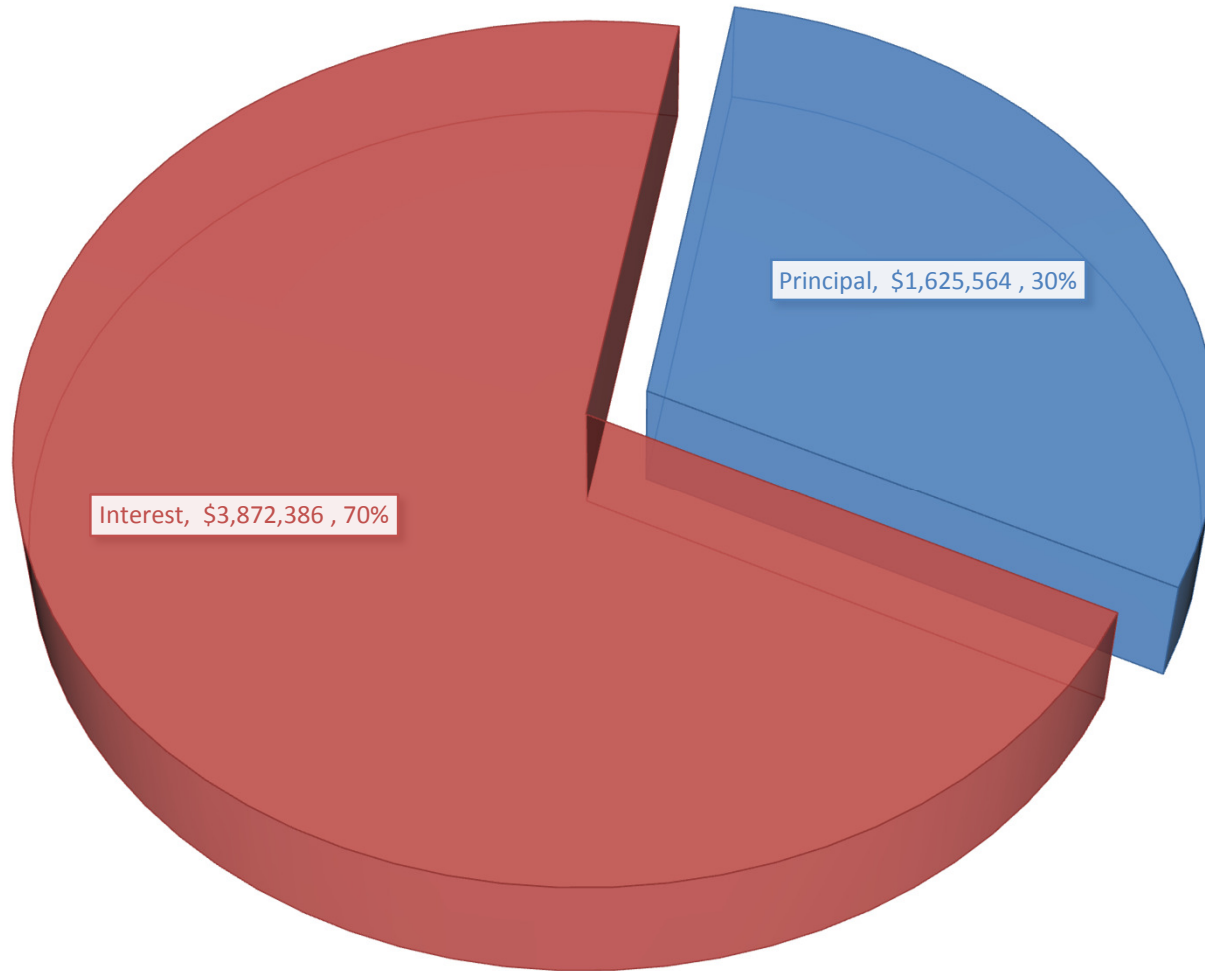
**PENDLETON SCHOOL DISTRICT  
 JULY 1, 2017 TO JUNE 30, 2018  
 SPECIAL REVENUE  
 EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2016-17	Budget Next Year 2017-2018		
	2014-2015 Second Year	2015-2016 First Year		Proposed	Approved	Adopted
100 Salaries	\$ 1,138,474	\$ 1,052,862	\$ 1,479,602	\$ 1,153,513	\$ 1,153,513	\$ 1,153,513
200 Associated Payroll Costs	537,368	535,072	840,088	646,087	646,087	646,087
300 Purchased Services	1,527,219	1,621,746	1,847,174	1,855,700	1,855,700	1,855,700
400 Supplies & Materials	468,048	381,344	1,596,317	1,463,450	1,463,450	1,463,450
500 Capital Outlay	28,000	-	288,815	267,500	267,500	267,500
600 Other Objects	7,005	13,113	20,000	9,500	9,500	9,500
700 Transfers	89,317	78,072	90,000	90,000	90,000	90,000
800 Other Uses of Funds	1,699,874	1,876,272	1,617,000	1,802,000	1,802,000	1,802,000
<b>Total Expenditures Special Revenue Fund 200</b>	<b>\$ 5,495,305</b>	<b>\$ 5,558,481</b>	<b>\$ 7,778,995</b>	<b>\$ 7,287,750</b>	<b>\$ 7,287,750</b>	<b>\$ 7,287,750</b>



# DEBT SERVICE

## DEBT SERVICE EXPENDITURES



**PENDLETON SCHOOL DISTRICT  
JULY 1, 2017 TO JUNE 30, 2018  
300 DEBT SERVICE  
REVENUE**

The Debt Service Fund is the accumulation of resources for, and the payment of, general long-term debt, principal, and interest. The Board in January, 1998 approved the advanced refinancing of the 1994 high school bonds. The schedule describes the 1998 refinances requirements. The bond was fully paid July 1, 2014.

CODE & DESCRIPTION	Actual (Audited)		Budget 2016-17	Budget Next Year 2017-2018		
	2014-2015 Second Year	2015-2016 First Year		Proposed	Approved	Adopted
1111 District Received	\$ 13,524	\$ -	\$ -	\$ -	\$ -	\$ -
1112 Ad Valorem Taxes - Prior Year	26,778	-	-	-	-	-
1190 Penalties & Interest on Taxes	4,220	801	-	-	-	-
1510 Interest on Investments	2,052	1,734	5,000	-	-	-
<b>Total Local Revenue</b>	<b>\$ 46,573</b>	<b>\$ 2,534</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
2900 Revenue for/on Behalf of the District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Intermediate Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5200 Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5400 Beginning Fund Balance	\$ 2,978,587	\$ 406,001	\$ 410,000	\$ -	\$ -	\$ -
<b>Total Beginning Fund Balance</b>	<b>\$ 2,978,587</b>	<b>\$ 406,001</b>	<b>\$ 410,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources - Debt Service Fund 300</b>	<b>\$ 3,025,160</b>	<b>\$ 408,535</b>	<b>\$ 415,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PENDLETON SCHOOL DISTRICT  
 JULY 1, 2017 TO JUNE 30, 2018  
 300 DEBT SERVICE  
 EXPENDITURES**

<b>CODE &amp; DESCRIPTION</b>	<b>Actual (Audited)</b>		<b>Budget 2016-17</b>	<b>Budget Next Year 2017-2018</b>		
	<b>2014-2015 Second Year</b>	<b>2015-2016 First Year</b>		<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
5110-610 Long-Term Debt - Redemption of Principle						
Issue 1998	\$ 2,550,000	\$ -	\$ -	\$ -	\$ -	\$ -
5110-620 Long-Term Debt - Interest						
Issue 1998 (07-01-14)	69,037	-	-	-	-	-
5110-640 Long-Term Debt - Dues & Fees	123	121	-	-	-	-
5200 Interfund Transfers	-	-	415,000	-	-	-
7000 Unappropriated Ending Fund Balance	406,001	408,414	-	-	-	-
<b>Total Budget Requirements - Debt Service Fund 300</b>	<b>\$ 3,025,160</b>	<b>\$ 408,535</b>	<b>\$ 415,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PENDLETON SCHOOL DISTRICT  
 JULY 1, 2017 TO JUNE 30, 2018  
 301 DEBT SERVICE  
 REVENUE**

The debt service fund is the accumulation of resources for, and payment of, principal and interest for the Pooled PERS Pension Bond. This Bond was issued through the OSBA with school districts participating together in the same Bond issue. This fund is to pay for PERS UAL through December 31, 2000. During the 2011-12 school year the Board approved the refinancing of the 2002 OSBA PERS Pension Bond. The debt will be fully paid June 30, 2028.

CODE & DESCRIPTION	Actual (Audited)		Budget Next Year 2017-2018			
	2014-2015 Second Year	2015-2016 First Year	Budget 2016-17	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 2,265	\$ 3,531	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
1970 Services Provided Other Funds	897,101	947,089	1,010,000	1,065,000	1,065,000	1,065,000
<b>Total Local Revenue</b>	<b>\$ 899,366</b>	<b>\$ 950,620</b>	<b>\$ 1,015,000</b>	<b>\$ 1,070,000</b>	<b>\$ 1,070,000</b>	<b>\$ 1,070,000</b>
5100 Long Term Debt Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	2,708	2,724	5,000	5,000	5,000	5,000
<b>Total Beginning Fund Balance</b>	<b>\$ 2,708</b>	<b>\$ 2,724</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>Total Resources - Debt Service Fund 301</b>	<b>\$ 902,074</b>	<b>\$ 953,344</b>	<b>\$ 1,020,000</b>	<b>\$ 1,075,000</b>	<b>\$ 1,075,000</b>	<b>\$ 1,075,000</b>

**PENDLETON SCHOOL DISTRICT  
 JULY 1, 2017 TO JUNE 30, 2018  
 301 DEBT SERVICE FUND  
 EXPENDITURES**

CODE & DESCRIPTION	Actual (Audited)		Budget 2016-17	Budget Next Year 2017-2018		
	2014-2015 Second Year	2015-2016 First Year		Proposed	Approved	Adopted
5110-610 Redemption of Bond	\$ 221,025	\$ 228,213	\$ 240,000	\$ 245,000	\$ 245,000	\$ 245,000
5110-621 Interest Payable	678,204	721,017	775,000	825,000	825,000	825,000
5110-640 Fees	121	121	-	-	-	-
7000 Unappropriated Ending Fund Balance	2,724	3,994	5,000	5,000	5,000	5,000
<b>Total Budget Requirements - Debt Service Fund 301</b>	<b>\$ 902,074</b>	<b>\$ 953,344</b>	<b>\$ 1,020,000</b>	<b>\$ 1,075,000</b>	<b>\$ 1,075,000</b>	<b>\$ 1,075,000</b>

**PENDLETON SCHOOL DISTRICT  
 JULY 1, 2017 TO JUNE 30, 2018  
 302 DEBT SERVICE FUND  
 REVENUE**

The debt service fund is the accumulation of resources for, and payment of, principal and interest for the Pooled PERS Pension Bond. This Bond was issued through the OSBA with school districts participating together in the same Bond issue. This fund is to pay for PERS UAL for 2001. The debt will be fully paid June 30, 2028.

CODE & DESCRIPTION	Actual (Audited)		Budget 2016-17	Budget Next Year 2017-2018		
	2014-2015 Second Year	2015-2016 First Year		Proposed	Approved	Adopted
1510 Interest on Investments	\$ 3,014	\$ 4,086	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
1970 Services Provided Other Funds	1,171,731	1,231,730	1,305,000	1,375,000	1,375,000	1,375,000
<b>Total Local Revenue</b>	<b>\$ 1,174,746</b>	<b>\$ 1,235,816</b>	<b>\$ 1,310,000</b>	<b>\$ 1,380,000</b>	<b>\$ 1,380,000</b>	<b>\$ 1,380,000</b>
5400 Beginning Fund Balance	\$ 3,013	\$ 3,014	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<b>Total Beginning Fund Balance</b>	<b>\$ 3,013</b>	<b>\$ 3,014</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>Total Resources - Debt Service Fund 302</b>	<b>\$ 1,177,759</b>	<b>\$ 1,238,830</b>	<b>\$ 1,315,000</b>	<b>\$ 1,385,000</b>	<b>\$ 1,385,000</b>	<b>\$ 1,385,000</b>

**PENDLETON SCHOOL DISTRICT**  
**JULY 1, 2017 TO JUNE 30, 2018**  
**302 DEBT SERVICE FUND**  
**EXPENDITURES**

CODE & DESCRIPTION	Actual (Audited)		Budget 2016-17	Budget Next Year 2017-2018		
	2014-2015 Second Year	2015-2016 First Year		Proposed	Approved	Adopted
5110-610 Redemption of Bond	\$ 385,223	\$ 385,422	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
5110-621 Interest Payable	789,522	849,322	910,000	980,000	980,000	980,000
5110-640 Fees	-	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	3,014	4,086	5,000	5,000	5,000	5,000
<b>Total Budget Requirements - Debt Service Fund 302</b>	<b>\$ 1,177,759</b>	<b>\$ 1,238,830</b>	<b>\$ 1,315,000</b>	<b>\$ 1,385,000</b>	<b>\$ 1,385,000</b>	<b>\$ 1,385,000</b>



**PENDLETON SCHOOL DISTRICT  
JULY 1, 2017 TO JUNE 30, 2018  
303 DEBT SERVICE  
REVENUE**

The Debt Service Fund is the accumulation of resources for, and the payment of, general long-term debt, principal, and interest. In November 2013 voters of the District passed a continuation bond of approximately \$55 million. Proposed figures provided herein are based on repayment schedule and anticipated tax receipts at 90% of levy certified. A full display of the repayment schedule for the issue is available upon request. The bond will be fully paid June 15, 2038.

CODE & DESCRIPTION	Actual (Audited)		Budget 2016-17	Budget Next Year 2017-2018		
	2014-2015 Second Year	2015-2016 First Year		Proposed	Approved	Adopted
1111 District Received	\$ 2,827,462	\$ 2,978,471	\$ 2,927,950	\$ 2,897,950	\$ 2,897,950	\$ 2,897,950
1112 Ad Valorem Taxes - Prior Year	58,949	71,440	60,000	75,000	75,000	75,000
1190 Penalties & Interest on Taxes	-	-	-	-	-	-
1510 Interest on Investments	-	-	10,000	10,000	10,000	10,000
<b>Total Local Revenue</b>	<b>\$ 2,886,410</b>	<b>\$ 3,049,911</b>	<b>\$ 2,997,950</b>	<b>\$ 2,982,950</b>	<b>\$ 2,982,950</b>	<b>\$ 2,982,950</b>
2900 Revenue for/on Behalf of the District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Intermediate Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5200 Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5400 Beginning Fund Balance	\$ -	\$ 192,438	\$ 100,000	\$ 450,000	\$ 450,000	\$ 450,000
<b>Total Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 192,438</b>	<b>\$ 100,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>
<b>Total Resources - Debt Service Fund 300</b>	<b>\$ 2,886,410</b>	<b>\$ 3,242,349</b>	<b>\$ 3,097,950</b>	<b>\$ 3,432,950</b>	<b>\$ 3,432,950</b>	<b>\$ 3,432,950</b>

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2017 TO JUNE 30, 2018  
303 DEBT SERVICE  
EXPENDITURES**

<b>CODE &amp; DESCRIPTION</b>	<b>Actual (Audited)</b>		<b>Budget 2016-17</b>	<b>Budget Next Year 2017-2018</b>			
	<b>2014-2015 Second Year</b>	<b>2015-2016 First Year</b>		<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>	
5110-610 Long-Term Debt - Redemption of Principle							
	6/15/2018	\$ -	\$ 815,000	\$ 920,000	\$ 980,564	\$ 980,564	\$ 980,564
5110-620 Long-Term Debt - Interest							
	12/15/2017	1,690,025	1,003,975	1,003,975	1,003,975	1,003,975	1,003,975
	6/15/2018	1,003,948	1,003,975	1,003,975	1,063,411	1,063,411	1,063,411
5110-640 Long-Term Debt - Dues & Fees							
		-	-	-	-	-	-
7000 Unappropriated Ending Fund Balance		192,438	419,399	170,000	385,000	385,000	385,000
<b>Total Budget Requirements - Debt Service Fund 300</b>		<b>\$ 2,886,410</b>	<b>\$ 3,242,349</b>	<b>\$ 3,097,950</b>	<b>\$ 3,432,950</b>	<b>\$ 3,432,950</b>	<b>\$ 3,432,950</b>

\* Tax to balance is estimated as 90% of actual levy. The levy resolution required will be \$3,219,944. Debt service appropriation will be \$3,432,950.

# CAPITAL PROJECTS FUND

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2017 TO JUNE 30, 2018  
400 - CAPITAL PROJECTS  
REVENUE DETAIL**

<b>CODE &amp; DESCRIPTION</b>	<b>Actual (Audited)</b>			<b>Budget Next Year 2017-2018</b>		
	<b>2014-2015 Second Year</b>	<b>2015-2016 First Year</b>	<b>Budget 2016-17</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
1510 Earnings on Investments	\$ 318,588	\$ (41,119)	\$ 100,000	\$ 10,000	\$ 10,000	\$ 10,000
1960 Recovery of Prior Years' Expenditure	\$ -	\$ 3,293				
1990 Miscellaneous	1,651	393,919	75,000	-	-	-
<b>Total Local Revenue</b>	<b>\$ 320,239</b>	<b>\$ 356,093</b>	<b>\$ 175,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
3299 Other Restricted Grants-in-aid	\$ -	\$ 381,196	\$ 1,000,000	\$ -	\$ -	\$ -
<b>Total State Revenue</b>	<b>\$ -</b>	<b>\$ 381,196</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5110 Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5120 Bond Premium	-	-	-	-	-	-
5200 Interfund Transfer	-	-	410,000	-	-	-
5400 Beginning Fund Balance	56,357,712	39,479,919	12,500,000	2,390,000	2,390,000	2,390,000
<b>Total Beginning Fund Balance</b>	<b>\$ 56,357,712</b>	<b>\$ 39,479,919</b>	<b>\$ 12,910,000</b>	<b>\$ 2,390,000</b>	<b>\$ 2,390,000</b>	<b>\$ 2,390,000</b>
<b>Total Resources Fund 400</b>	<b>\$ 56,677,951</b>	<b>\$ 40,217,208</b>	<b>\$ 14,085,000</b>	<b>\$ 2,400,000</b>	<b>\$ 2,400,000</b>	<b>\$ 2,400,000</b>

**PENDLETON SCHOOL DISTRICT**  
**JULY 1, 2017 TO JUNE 30, 2018**  
**400 - CAPITAL PROJECTS**  
**EXPENDITURE FUNCTION SUMMARY**

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2017-2018				
	2014-2015 Second Year	2015-2016 First Year	FTE	Budget 2016-2017	FTE	Proposed	Approved	Adopted
2520 Fiscal Services	\$ 86,897	\$ 94,860	0.50	\$ 53,811	-	\$ -	\$ -	\$ -
<b>2000 Support Services Total</b>	<b>\$ 86,897</b>	<b>\$ 94,860</b>	<b>0.50</b>	<b>\$ 53,811</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
4110 Service Area Direction	\$ 2,558,368	\$ 1,285,082		\$ 726,189		\$ 70,000	\$ 70,000	\$ 70,000
4150 Building Acquisition, Construction & Improv Services	13,888,387	27,779,054		11,875,000		2,330,000	2,330,000	2,330,000
4180 Other Capital Items	664,379	443,999		1,430,000		-	-	-
<b>4000 Facilities Acquisition and Construction Total</b>	<b>\$ 17,111,135</b>	<b>\$ 29,508,135</b>	<b>-</b>	<b>\$ 14,031,189</b>	<b>-</b>	<b>\$ 2,400,000</b>	<b>\$ 2,400,000</b>	<b>\$ 2,400,000</b>
7000 Unappropriated Ending Fund Balance	\$ 39,479,919	\$ 10,614,213		\$ -		\$ -	\$ -	\$ -
<b>7000 Unappropriated Ending Fund Balance</b>	<b>\$ 39,479,919</b>	<b>\$ 10,614,213</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Budget Requirements- General Fund 100</b>	<b>\$ 56,677,951</b>	<b>\$ 40,217,208</b>	<b>0.50</b>	<b>\$ 14,085,000</b>	<b>0.00</b>	<b>\$ 2,400,000</b>	<b>\$ 2,400,000</b>	<b>\$ 2,400,000</b>

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2017 TO JUNE 30, 2018  
400 - CAPITAL PROJECTS  
EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2016-17	Budget Next Year 2017-2018		
	2014-2015 Second Year	2015-2016 First Year		Proposed	Approved	Adopted
112 Classified Salaries	\$ 20,749	\$ 20,957	\$ 21,167	\$ -	\$ -	\$ -
<b>100 Salaries Total</b>	<b>\$ 20,749</b>	<b>\$ 20,957</b>	<b>\$ 21,167</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
211 PERS - Employer Contribution	\$ 251	\$ 94	\$ 95	\$ -	\$ -	\$ -
213 PERS - Bond 1	996	1,569	1,482	-	-	-
214 PERS - Bond 2	1,319	2,044	1,905	-	-	-
220 Social Security	1,578	1,438	1,619	-	-	-
231 Workers' Compensation	153	165	166	-	-	-
232 Unemployment Compensation	62	19	22	-	-	-
243 Life Insurance	41	41	41	-	-	-
247 Health Insurance - Administrators/Classified/Confidential	7,774	8,238	8,814	-	-	-
<b>200 Associated Payroll Costs Total</b>	<b>\$ 12,174</b>	<b>\$ 13,608</b>	<b>\$ 14,145</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
322 Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
324 Rentals	53,163	52,961	18,000	-	-	-
342 Travel, Out of District	-	-	-	-	-	-
351 Telephone	11	-	-	-	-	-
354 Advertising	1,131	-	-	-	-	-
355 Printing and Binding	864	-	2,000	-	-	-
382 Legal Services	503	-	-	-	-	-
383 Architect/Engineer Services	1,810,527	657,025	265,000	70,000	70,000	70,000
389 Other Noninstructional Professional and Technical Services	-	-	-	-	-	-
390 Other General Professional and Technological Services	760,830	765,498	131,250	-	-	-
<b>300 Purchased Services Total</b>	<b>\$ 2,627,029</b>	<b>\$ 1,475,484</b>	<b>\$ 416,250</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>
419 General Office Supplies	\$ 3,580	\$ 8,053	\$ 500	\$ -	\$ -	\$ -
460 Non-Consumables	6,341	280,525	-	-	-	-
470 Computer Software	2,769	-	-	-	-	-
480 Computer Hardware	112,539	88,290	-	-	-	-
<b>400 Supplies and Materials Total</b>	<b>\$ 125,228</b>	<b>\$ 376,868</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
520 Buildings Acquisitions	\$ 13,760,974	\$ 27,533,057	\$ 12,112,439	\$ 2,330,000	\$ 2,330,000	\$ 2,330,000
541 Initial and Additional Equipment Purchase	545,109	76,161	1,460,000	-	-	-
<b>500 Capital Outlay Total</b>	<b>\$ 14,306,083</b>	<b>\$ 27,609,218</b>	<b>\$ 13,572,439</b>	<b>\$ 2,330,000</b>	<b>\$ 2,330,000</b>	<b>\$ 2,330,000</b>
640 Dues and Fees	\$ 51,880	\$ 62,660	\$ 500	\$ -	\$ -	\$ -
659 Other Insurance and Judgments	54,889	44,200	60,000	-	-	-
<b>600 Other Objects Total</b>	<b>\$ 106,769</b>	<b>\$ 106,860</b>	<b>\$ 60,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
810 Planned Reserve	\$ 39,479,919	\$ 10,614,213	\$ -	\$ -	\$ -	\$ -
<b>800 Other Uses of Funds Total</b>	<b>\$ 39,479,919</b>	<b>\$ 10,614,213</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Budget Requirements- Capita Projects 400</b>	<b>\$ 56,677,951</b>	<b>\$ 40,217,208</b>	<b>\$ 14,085,000</b>	<b>\$ 2,400,000</b>	<b>\$ 2,400,000</b>	<b>\$ 2,400,000</b>

# APPENDICES

**NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of the Pendleton School District 16R, Umatilla, State of Oregon,  
(District Name) (County)

to discuss the budget for the fiscal year July 1, 2017 to June 30, 2018, will be held at 107 NW 10th Street  
(Location)

Pendleton, OR 97801. The meeting will take place on May 18, 2017 at 6:00  am  pm  
(Address) (Date) (Time)

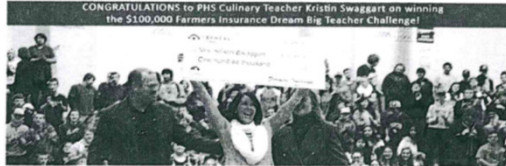
The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after May 18, 2017 at 107 NW 10th Street  
(Date) (Location)

Pendleton, OR 97801, between the hours of 7:30  am  pm and 4:30  pm  pm  
(Location) (Time) (Time)

Notice of Budget Committee meeting and copy of the budget document can also be found on the district website.  
[www.pendleton.k12.or.us](http://www.pendleton.k12.or.us)



**Notice of Budget Committee Meeting**

A public meeting of the Budget Committee of the Pendleton School District 16R, Umatilla County, State of Oregon, to discuss the budget for the fiscal year July 1, 2017 to June 30, 2018, will be held at 107 NW 10<sup>th</sup> Street, Pendleton, OR 97801. The meeting will take place on May 18, 2017 at 6:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after May 18, 2017 at 107 NW 10<sup>th</sup> Street, Pendleton, OR 97801 between the hours of 7:30 a.m. and 4:30 p.m. or here on the district website.

This is a public meeting where deliberations of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the budget committee.



IN THE CIRCUIT COURT OF THE STATE OF OREGON  
FOR UMATILLA COUNTY

EO-8893  
**NOTICE OF BUDGET  
COMMITTEE MEETING**  
A public meeting of the Budget Committee of the Pendleton School District 16R, County of Umatilla, State of Oregon, to discuss the budget for the fiscal year July 1, 2017 to June 30 2018, will be held at 107 NW 10th Street, Pendleton, OR 97801. The meeting will take place on May 18, 2017 at 6:00 pm.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after May 18, 2017 at 107 NW 10th Street, Pendleton, OR 97801, between the hours of 7:30 am and 4:30 pm. Notice of Budget Committee meeting and copy of the budget document can also be found on the district website. [www.pendleton.k12.or.us](http://www.pendleton.k12.or.us) April 25, 2017

} AFFIDAVIT OF PUBLICATION

STATE OF OREGON  
County of Umatilla } SS

I, Carrie Oglesbee being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed and published at 211 SE Byers Avenue, Pendleton, OR 97801, in the aforesaid county and state; that the

EO-8893 Notice of

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 1 successive and consecutive issues in the following issues:

April 25, 2017

Subscribed and sworn to before me on this 26 day of April 2017.

*Carrie Oglesbee*

*Terri A Briggs*  
Notary Public of Oregon



IN THE CIRCUIT COURT OF THE STATE OF OREGON  
FOR UMATILLA COUNTY

} AFFIDAVIT OF PUBLICATION

STATE OF OREGON  
County of Umatilla } SS

I, Carrie Oglesbee being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed and published at 211 SE Byers Avenue, Pendleton, OR 97801, in the aforesaid county and state; that the

EO-8980 Notice of

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 1 successive and consecutive issues in the following issues:

May 26, 2017

Subscribed and sworn to before me on this 26th day of May 2017.



*Carrie Oglesbee*  
*TERRI A BRIGGS*  
Notary Public of Oregon

EO-8980  
NOTICE OF BUDGET HEARING

A public meeting of the Pendleton School District 16R will be held on June 12, 2017 at 5:45 pm at 107 NW 10th Street, Pendleton, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the Pendleton School District 16R Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 107 NW 10th Street, Pendleton, OR between the hours of 7:30 a.m. and 4:30 p.m., or online at [www.pendleton.k12.or.us](http://www.pendleton.k12.or.us). This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Michelle Jones Telephone: 541-276-6711 Email: [michelle.jones@pendleton.k12.or.us](mailto:michelle.jones@pendleton.k12.or.us)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2017-18
Beginning Fund Balance	\$47,201,476	\$20,100,955	\$9,494,350
Current Year Property Taxes, other than Local Option Taxes	8,420,900	8,587,950	9,652,950
Current Year Local Option Property Tax	286,332	270,000	270,000
Other Revenue from Local Sources	4,068,289	4,338,900	4,293,900
Revenue from Intermediate Sources	156,344	92,000	100,000
Revenue from State Sources	23,015,547	25,186,500	23,705,000
Revenue from Federal Sources	2,556,562	2,690,000	2,663,500
Interfund Transfers	119,562	577,000	167,000
All Other Budget Resources			
<b>Total Resources</b>	<b>\$85,807,032</b>	<b>\$61,842,445</b>	<b>\$48,306,700</b>
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$18,790,477	\$18,124,717	\$17,314,215
Other Associated Payroll Costs	8,694,453	9,880,779	10,180,198
Purchased Services	6,689,699	6,919,931	6,828,777
Supplies & Materials	1,904,140	3,191,081	2,309,247
Capital Outlay	27,851,584	13,899,504	2,825,060
Other Objects (except debt service & interfund transfers)	974,128	342,785	330,265
Debt Service*	5,012,865	5,259,950	5,504,950
Interfund Transfers*	119,562	577,000	167,000
Operating Contingency	0	1,750,000	750,000
Unappropriated Ending Fund Balance & Reserves	18,270,214	1,797,000	2,197,000
<b>Total Requirements</b>	<b>\$85,807,132</b>	<b>\$61,842,445</b>	<b>\$48,306,700</b>
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$20,531,066	\$23,940,076	\$23,089,799
FTE	228.47	234.20	221.70
2000 Support Services	11,169,798	12,805,230	12,515,951
FTE	78.77	79.83	72.80
3000 Enterprise & Community Service	1,195,493	1,682,000	1,682,000
FTE	0.3	0.3	0.3
4000 Facility Acquisition & Construction	29,506,136	14,031,189	2,400,000
FTE	0	0	0
5000 Other Uses			
5100 Debt Service	5,012,865	5,259,950	5,504,950
5200 Interfund Transfers	119,562	577,000	167,000
5200 Contingency	0	1,750,000	750,000
7000 Unappropriated Ending Fund Balance	18,270,214	1,797,000	2,197,000
<b>Total Requirements</b>	<b>\$85,807,132</b>	<b>\$61,842,445</b>	<b>\$48,306,700</b>
Total FTE	307.54	314.33	294.80
*Not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.			
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING			
The budget for the 2017-18 school year is based on \$7.8 billion K-12 state funding for the biennium. The budget reflects 19.5 lower positions than the 2016-17 school year due to a combination of declining student enrollment, a 6.8% increase in FTEs and insufficient state funding. The 2017-18 capital improvement budget includes the final projects related to the November 2013 General Obligation Bonds. These improvements include the demolition and abatement of the building on the east block across from the Pendleton Early Learning Center, replacement of the Pendleton High School track with the addition of lights and a scoreboard (courtesy of the Buck Boosters Club of Pendleton) and minor renovations to the high school auditorium.			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.4537 per \$1,000)	0.4	0.4	0.4
Local option Levy	0.4	4.4537	4.4537
Levy For General Obligation Bonds	\$3,136,611	\$3,253,278	\$3,219,844
STATEMENT OF INDEBTEDNESS			
	Estimated Debt Outstanding	Estimated Debt Authorized, But Not Incurred on July 1	
LONG TERM DEBT	July 1		
General Obligation Bonds	\$52,577,804	\$0	
Other Bonds	\$18,993,733	\$0	
Other Borrowings	\$2,000,000	\$0	
<b>Total</b>	<b>\$73,571,537</b>	<b>\$0</b>	
May 28, 2017			

**Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts**

To assessor of Umatilla County

**FORM ED-50  
2017-2018**

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The Pendleton School District 16R has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Umatilla County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name: Umatilla City: Pendleton State: OR Zip: 97801 Date Submitted: June 14, 2017

Mailing Address of District: 107 NW 10th Street

Contact Person: Michelle Jones Title: Director of Business Services Daytime Telephone: 541-276-6711 Contact Person E-mail: melle.jones@pendleton.k12.or.us

**CERTIFICATION** - You must check one box.

The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TOTAL PROPERTY TAX LEVY**

		Subject to Education Limits		Excluded from Measure 5 Limits	
		Rate -or- Dollar Amount	Amount of Levy	Amount of Levy	
1.	Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	4.4537		
2.	Local option operating tax . . . . .	2	0.4		
3.	Local option capital project tax . . . . .	3			
4a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .	4a.	\$0		
4b.	Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 . . . . .	4b.	\$3,219,944		
4c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.	\$3,219,944		

**PART II: RATE LIMIT CERTIFICATION**

5.	Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	4.4537
6.	Election date when your new district received voter approval for your permanent rate limit . . . . .	6	NA
7.	Estimated permanent rate limit for newly merged/consolidated district . . . . .	7	NA

**PART III: SCHEDULE OF LOCAL OPTION TAXES** - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	May 19, 2015	2015	2019	\$0.40 per \$1,000

150-504-075-6 (Rev. 12-15)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

ED 50 119

**RESOLUTION ADOPTING THE BUDGET**

Resolution 2017-08

BE IT RESOLVED that the Board of Directors of the Pendleton School District 16R hereby adopts the budget for fiscal year 2017-2018 in the sum of \$49,811,700 now on file at the Umatilla County Courthouse, Pendleton, Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

Resolution 2017-09

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2017 and for the purposed shown below are hereby appropriated:

General Fund		Special Revenue Fund	
Instruction	\$20,498,049	Instruction	\$3,227,750
Support Services	12,248,951	Support Services	486,000
Enterprise/Food Service	-0-	Enterprise/Facilities	1,682,000
Facilities	-0-	Food Service	-0-
Debt Service	7,000	Debt Service	90,000
Fund Transfer	77,000	Contingency	-0-
Contingency	1,400,000		
<b>Fund Total</b>	<b>\$34,231,000</b>	<b>Fund Total</b>	<b>\$5,485,750</b>
<b>Debt Service Fund</b>		<b>Capital Projects</b>	
Debt Service	\$ 5,497,950	Support Services	\$ -0-
Fund Transfer	-0-	Facilities	2,400,000
<b>Fund Total</b>	<b>\$ 5,497,950</b>	<b>Fund Total</b>	<b>\$ 2,400,000</b>
		<b>TOTAL APPROPRIATIONS</b>	<b>\$47,614,700</b>

**RESOLUTION IMPOSING AND CATEGORIZING TAXES - COMBINED**

Resolution 2017-10

BE IT RESOLVED that the Board of Directors of the Pendleton School District 16R for the fiscal year beginning July 1, 2017 hereby imposes the taxes provided for in the adopted budget at the rate of \$4.4537 per \$1,000 of assessed value and an additional amount of \$0.40 per \$1,000 of assessed value for operations; and in the amount of \$3,219,944 for bonds; and that these taxes are hereby imposed and categorized for the tax year 2017-2018 upon the assessed value of all taxable property within the district.

	Education Limitation	Excluded from Limitation
General Fund.....	\$4.4537/\$1,000	
And an additional amount of...\$0.40 per \$1,000 of Assessed Value		
Debt Service Fund.....		\$3,219,944

The above resolution statements were approved and declared adopted on this 12<sup>th</sup> day of June, 2017.

*Debbie McBee*  
Debbie McBee, Chair

*Matt Yoshioka*  
Matt Yoshioka, Interim Superintendent