



PENDLETON
SCHOOL DISTRICT

107 NW 10th Street, Pendleton, OR 97801

2018-2019
ADOPTED PROGRAM BUDGET

Chris Fritsch
Superintendent

Michelle Jones
Budget Officer

PENDLETON SCHOOL DISTRICT
JULY 1, 2018 TO JUNE 30, 2019
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Dave Williams
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Sunridge Middle School

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Principal
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Center

Theresa Owens
Principal
Sherwood Heights Elementary

Ronda Smith
Principal
McKay Creek Elementary

Aimee VanNise
Principal
Washington Elementary

Board of Education
Lynn Lieuallen, Chair
Dale Freeman, Vice Chair
Gary George
Dave Krumbein
Debbie McBee
Michelle Monkman
Steve Umbarger

In accordance with Oregon Revised Statute ORS 294.403, I am submitting to you the 2018-2019 Pendleton School District Proposed Budget.

Introduction: The proposed budget was developed based on state funding for K-12 education at \$8.2 billion for the 17-19 biennium, this funding level was approved by the Oregon State legislature in June of 2017. The district continues to experience a decline in enrollment due in large part to families leaving the Pendleton area. With a state funding formula that is driven primarily by enrollment, PSD continues to experience a decrease in funding due to the continued enrollment decline.

The 18-19 budget is a status quo budget, in that we will be able to continue with the staffing levels and programs that were supported by the 17-18 budget.

The PSD budget is presented in four fund groups: General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Fund. Below is a brief description of each fund and the impacts for the 18-19 fiscal year.

General Fund – is the district’s main operating fund. Most of the district’s staff and services are budgeted and paid from this fund. Major revenue sources include local property taxes and the State School Fund. The General Fund budget for 18-19 reflects an increase of 3% over 17-18. A large part of this increase is due to the late legislative approval of the K-12 funding level for the biennium. The budget committee approved a budget based on \$7.8 billion biennial funding. In June, the School Board took action to adopt the budget based on the approved \$8.2 billion biennial funding level. With this increase the district was able to add back 5 full-time positions and increase the contingency account. This has also allowed the district to increase the 17-18 ending fund balance which helps to sustain a status quo budget for 18-19. The proposed general fund budget includes the following expenditure assumptions:

- 2.1% COLA as negotiated for all bargaining groups (\$320,000)
- Increase of employee health insurance contribution (\$340,000)
- Increase in PERS expenses (\$125,000)
- Increase in technology (\$100,000)
- Purchase of elementary science curriculum (\$55,000)
- Purchase of K-8 health curriculum (\$100,000)

Special Revenue Funds – are used to account for proceeds from specific revenues from local, state and federal sources that are legally restricted to expenditures for specified purposes. The proposed budget of \$8.2 million accounts for over 30 special revenue funds, including the new state grants Measure 98 High School Success and Measure 99 Outdoor School. The addition of Measure 98 has allowed the district to add a second counselor to the middle school, a dropout prevention coordinator for the high school as well as enhance our existing CTE and alternative programs.

Debt Service Fund – are funds used for the repayment of the District’s General Obligation (GO) and Pension Obligation Bonds. The district currently has two PERS pension obligations bonds that are set to expire June 2028 as well as a general obligation bond that was approved by voters in November 2013. The General Obligation bond of approximately \$55 million will be fully paid in June 2038.

Capital Projects Fund – is used to account for funds designated to acquire, renovate or construct major capital facilities. The bond proceeds from the 2013 GO Bond were deposited into this fund. The \$590,000 proposed under capital projects fund will complete the capital improvements approved by voters.

Conclusion: As we move beyond the 18-19 school year, it will become increasingly more difficult to support negotiated increases, PERS ongoing escalating costs, and enrollment decline to maintain our existing programs and delivery models. We are committed to addressing the enrollment issue to the extent possible and hope that our efforts with online learning will have positive impacts in this area.



Chris Fritsch
Superintendent

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 2018-2019

<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	2021	1	Bridget VanCleave	2020
2	Lynn Lieuallen	2019	2	Gail Nelson	2020
3	Dale Freeman	2019	3	Lloyd Commander	2019
4	Gary George	2021	4	Kevin Hale	2018
5	Dave Krumbain	2019	5	Michael Corey	2018
6	Michelle Monkman	2019	6	Michelle Sitz	2018
7	Debbie McBee	2021	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
2018-2019

January 8, 2018	REGULAR BOARD MEETING: Approve 2017-2018 budget calendar for 2018-2019 School Year.
January 8, 2018	REGULAR BOARD MEETING: Appointment of new members to 2018-2019 Budget Committee.
February 12, 2018	REGULAR BOARD MEETING
March 12, 2018	REGULAR BOARD MEETING
March 15, 2018	Deadline for written notice of contract extension to teachers and administrators.
April 9, 2018	REGULAR BOARD MEETING
April 20, 2018	Deliver First Budget Committee Meeting Notice to Local Paper
April 24, 2018	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 14, 2018	REGULAR BOARD MEETING
May 17, 2018	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, 2018	BUDGET COMMITTEE WORK SESSION (IF SCHEDULED)
May 24, 2018	BUDGET COMMITTEE WORK SESSION (IF SCHEDULED)
May 25, 2018	Delivery of Budget Hearing Notices to East Oregonian
May 29, 2018	Publication of NOTICE OF BUDGET HEARING (ED-1) not more than 30 days, not less than 5 days prior to hearing.
June 11, 2018	REGULAR BOARD MEETING
June 11, 2018	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 9, 2018	REGULAR BOARD MEETING
July 15, 2018	Deadline to certify the tax levy to the county assessor or request an extension.

GENERAL FUND

**PENDLETON SCHOOL DISTRICT
JULY 1, 2018 TO JUNE 30, 2019
GENERAL FUND
REVENUE DETAIL**

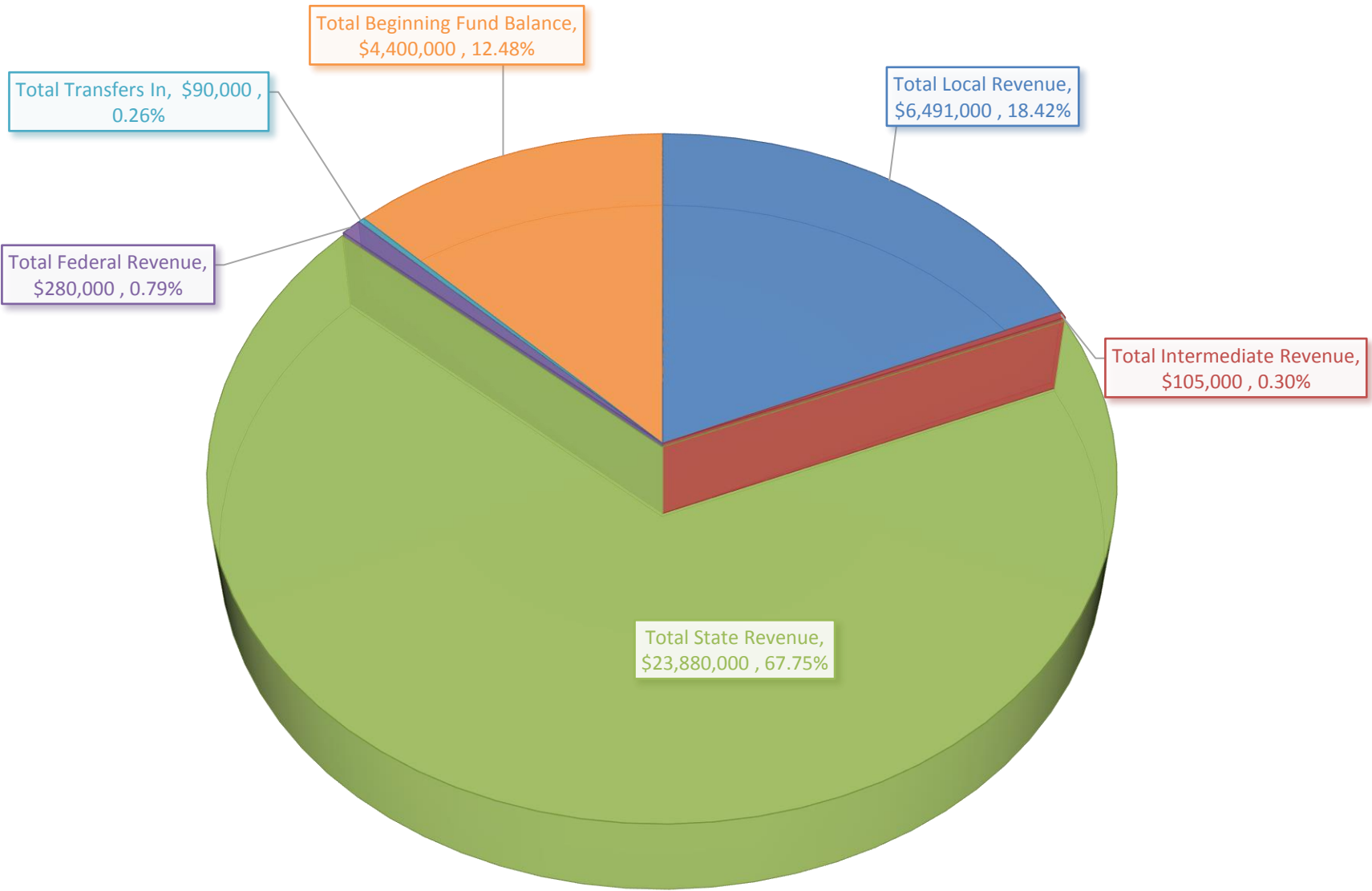
CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2018-2019		
	2015-2016 Second Year	2016-2017 First Year	Budget 2017-18	Proposed	Approved	Adopted
1111 Current Year's Taxes	\$ 5,235,486	\$ 5,403,932	\$ 5,530,000	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000
1112 Prior Year's Taxes	135,503	147,951	150,000	150,000	150,000	150,000
1120 Local Option Tax	258,815	264,652	260,000	270,000	270,000	270,000
1122 Prior Year's Taxes due from Local Option Tax	7,517	7,776	10,000	10,000	10,000	10,000
1198 Penalties and Interest on Taxes	1,477	7,309	1,000	1,000	1,000	1,000
1311 Tuition from Individuals	-	106	-	-	-	-
1510 Earnings on Investments	40,140	58,361	40,000	60,000	60,000	60,000
1710 Student Activities	8,312	14,813	20,000	20,000	20,000	20,000
1910 Rentals	74,772	84,089	75,000	75,000	75,000	75,000
1920 Donations - Private	7,000	9,000	5,000	5,000	5,000	5,000
1940 Contracted Services	-	-	-	-	-	-
1960 Recovery of Prior Years' Expenditures	367	184	-	-	-	-
1990 Miscellaneous	176,098	212,290	100,000	100,000	100,000	100,000
1991 Substitute Reimbursement	6,635	12,900	-	-	-	-
Total Local Revenue	\$ 5,952,123	\$ 6,223,364	\$ 6,191,000	\$ 6,491,000	\$ 6,491,000	\$ 6,491,000
2101 County School Fund	\$ 74,575	\$ 80,811	\$ 70,000	\$ 75,000	\$ 75,000	\$ 75,000
2200 Restricted Revenue	81,769	81,769	30,000	30,000	30,000	30,000
Total Intermediate Revenue	\$ 156,344	\$ 162,580	\$ 100,000	\$ 105,000	\$ 105,000	\$ 105,000
3101 State School Fund	\$ 20,604,107	\$ 20,916,936	\$ 22,570,000	\$ 22,230,000	\$ 22,230,000	\$ 22,230,000
3103 Common School Fund	295,915	404,354	380,000	300,000	300,000	300,000
3199 Other Unrestricted Grants-in-aid (Tax Equalization)	161,442	156,351	160,000	160,000	160,000	160,000
3221 SSF Transportation	1,228,500	1,172,500	1,260,000	1,190,000	1,190,000	1,190,000
3299 Other Restricted Grants-in-aid	-	-	-	-	-	-
Total State Revenue	\$ 22,289,964	\$ 22,650,141	\$ 24,370,000	\$ 23,880,000	\$ 23,880,000	\$ 23,880,000
4500 Restricted Revenue from the Federal Government	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -
4700 Grants in Aid from the Federal Government through Other I	2,766	-	-	-	-	-
4801 Federal Forest Fees	4,376	-	5,000	5,000	5,000	5,000
4802 Impact Aid (PL 874)	289,899	303,179	275,000	275,000	275,000	275,000
Total Federal Revenue	\$ 297,342	\$ 303,179	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000
5200 Interfund Transfers	\$ 75,003	\$ 71,933	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
Total Transfers In	\$ 75,003	\$ 71,933	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
5400 Beginning Fund Balance	\$ 5,417,509	\$ 4,943,735	\$ 3,200,000	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000
Total Beginning Fund Balance	\$ 5,417,509	\$ 4,943,735	\$ 3,200,000	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000
Total Resources Fund 100	\$ 34,188,283	\$ 34,354,932	\$ 34,231,000	\$ 35,246,000	\$ 35,246,000	\$ 35,246,000

**PENDLETON SCHOOL DISTRICT
JULY 1, 2018 TO JUNE 30, 2019
GENERAL FUND
REVENUE SUMMARY**

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2018-2019		
	2015-2016 Second Year	2016-2017 First Year	Budget 2017-18	Proposed	Approved	Adopted
1000 Revenue from Local Sources except Tax to be levied	\$ 581,133	\$ 819,432	\$ 661,000	\$ 691,000	\$ 691,000	\$ 691,000
2000 Revenue from Intermediate Sources	156,344	162,580	100,000	105,000	105,000	105,000
3000 Revenue from State Sources	22,289,964	22,650,141	24,370,000	23,880,000	23,880,000	23,880,000
4000 Revenue from Federal Sources	297,341	303,179	280,000	280,000	280,000	280,000
5000 Other Sources	5,492,512	5,015,668	3,290,000	4,490,000	4,490,000	4,490,000
Total Revenue Except Taxes to be Levied	\$ 28,817,294	\$ 28,951,000	\$ 28,701,000	\$ 29,446,000	\$ 29,446,000	\$ 29,446,000
1111 Tax Turnover from Current Year's Levy	\$ 5,370,989	\$ 5,403,932	\$ 5,530,000	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000
** Taxes Required to Balance						
Total Resources Fund 100	\$ 34,188,283	\$ 34,354,932	\$ 34,231,000	\$ 35,246,000	\$ 35,246,000	\$ 35,246,000

* 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



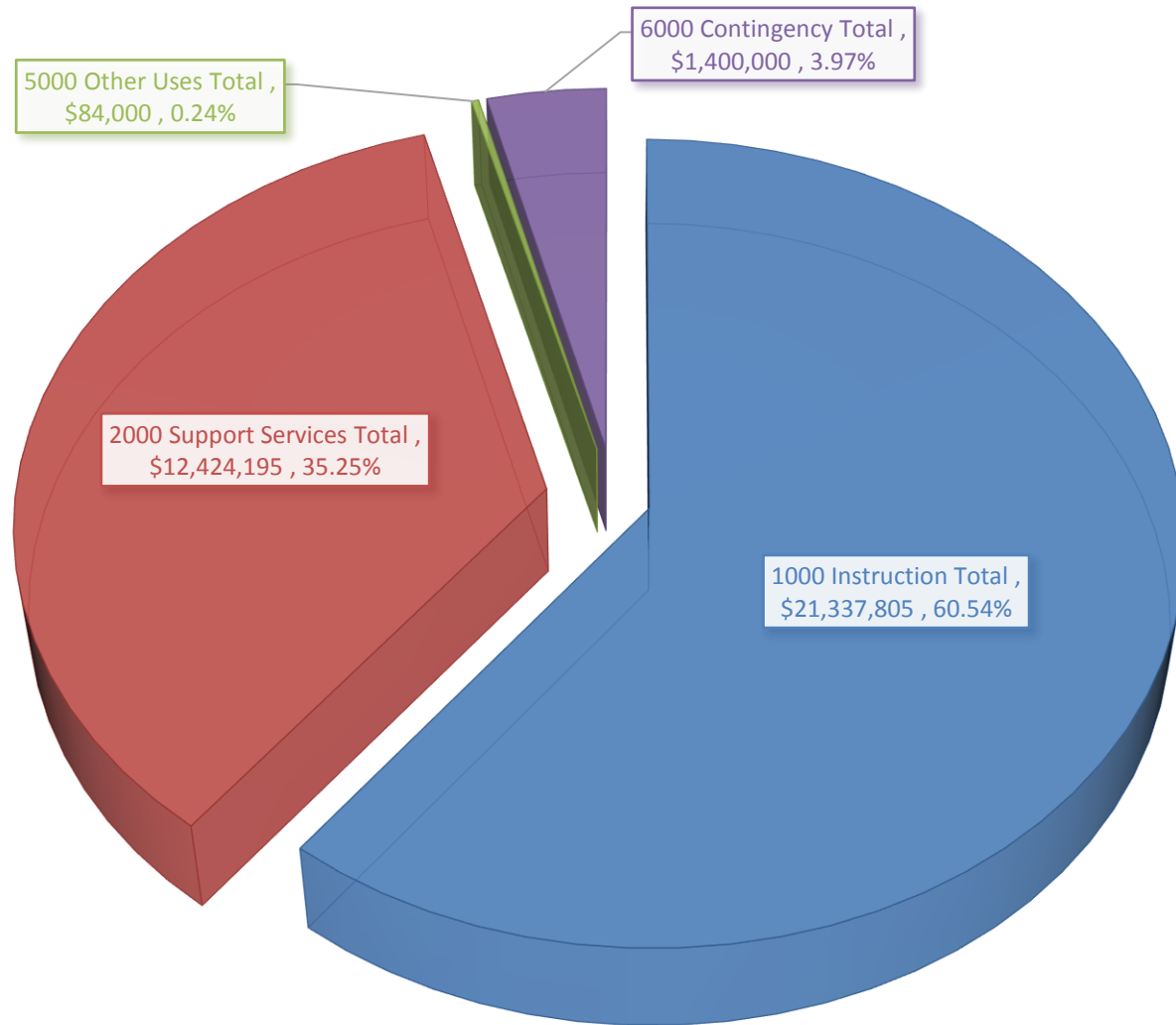
**PENDLETON SCHOOL DISTRICT
JULY 1, 2018 TO JUNE 30, 2019
GENERAL FUND
EXPENDITURE FUNCTION SUMMARY**

CODE & DESCRIPTION	Actual (Audited)			Budget			Budget Next Year 2018-2019		
	2015-2016 Second Year	2016-2017 First Year	FTE	2017-2018	FTE	Proposed	Approved	Adopted	
1111 Elementary Instruction (K-3)	\$ 6,281,023	\$ 6,812,996	59.30	\$ 7,107,565	62.55	\$ 7,593,936	\$ 7,593,936	\$ 7,593,936	
1121 Middle School Instruction	3,145,649	3,479,727	30.47	3,466,050	29.17	3,458,559	3,458,559	3,458,559	
1122 Middle School Extra-Curricular	87,717	91,922		108,449		106,436	106,436	106,436	
1131 High School Instruction	3,688,299	3,833,402	35.13	4,145,696	35.33	4,141,589	4,141,589	4,141,589	
1132 High School Extra-Curricular	427,458	442,946		438,996		454,857	454,857	454,857	
1140 Pre-kindergarten Programs	138,224	40,023	1.00	42,033	1.00	44,701	44,701	44,701	
1210 Programs for Talented and Gifted	520	685		7,350		7,350	7,350	7,350	
1220 Restricted Programs for Students with Disabilities	-	-		-		-	-	-	
1250 Special Education Programs	3,436,409	3,733,379	71.10	4,092,490	75.05	4,391,482	4,391,482	4,391,482	
1280 Alternative Education	492,890	415,114	3.90	354,465	2.70	289,602	289,602	289,602	
1288 Charter Schools	347,388	362,678		450,000		600,000	600,000	600,000	
1291 ESL Program	281,439	267,525	2.60	284,957	2.20	249,293	249,293	249,293	
1400 Summer School	22,484	20,306		-		-	-	-	
1000 Instruction Total	\$ 18,349,500	\$ 19,500,703	203.50	\$ 20,498,050	208.00	\$ 21,337,805	\$ 21,337,805	\$ 21,337,805	
2110 Attendance and Social Work Services	\$ 49,542	\$ 74,735		\$ 80,240		\$ 35,240	\$ 35,240	\$ 35,240	
2120 Guidance Services	943,036	930,069	10.00	1,023,440	10.00	1,090,808	1,090,808	1,090,808	
2130 Health Services	11	-		200		200	200	200	
2140 Psychological Services	37,338	37,532	0.50	39,952	0.50	41,201	41,201	41,201	
2190 Service Direction, Student Support Services	175,100	193,621	1.40	203,430	1.40	206,796	206,796	206,796	
2210 Improvement of Instruction Services	62,976	46,607		63,427		62,250	62,250	62,250	
2220 Educational Media Services	262,281	260,067	6.00	287,042	6.00	304,655	304,655	304,655	
2230 Assessment and Testing	-	-		-		-	-	-	
2310 Board of Education Services	134,136	144,914		159,050		160,500	160,500	160,500	
2321 Office of the Superintendent Services	568,424	638,252	3.90	613,951	3.90	621,597	621,597	621,597	
2410 Office of the Principal Services	2,496,243	2,388,510	21.00	2,286,418	21.00	2,375,095	2,375,095	2,375,095	
2520 Fiscal Services	408,474	445,223	3.00	539,135	3.00	548,047	548,047	548,047	
2540 Operation and Maintenance of Plant Services	3,008,877	3,201,683	27.00	3,995,478	28.00	3,924,917	3,924,917	3,924,917	
2550 Student Transportation Services	1,692,418	1,644,458		2,105,600		2,055,600	2,055,600	2,055,600	
2660 Technology Services	630,936	555,850		470,025		623,450	623,450	623,450	
2700 Supplemental Retirement Programs	378,068	363,298		381,563		373,840	373,840	373,840	
2000 Support Services Total	\$ 10,847,860	\$ 10,924,820	72.80	\$ 12,248,951	73.80	\$ 12,424,195	\$ 12,424,195	\$ 12,424,195	
5110 Long-Term Debt Service	\$ 5,700	\$ 4,200		\$ 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	41,490	77,000		77,000		77,000	77,000	77,000	
5000 Other Uses Total	\$ 47,190	\$ 81,200	-	\$ 84,000	-	\$ 84,000	\$ 84,000	\$ 84,000	
6110 Operating Contingency	\$ -	\$ -		\$ 1,400,000		\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	
6000 Contingency Total	\$ -	\$ -	-	\$ 1,400,000	-	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	
7000 Unappropriated Ending Fund Balance	\$ 4,943,733	\$ 3,848,209		\$ -		\$ -	\$ -	\$ -	
7000 Unappropriated Ending Fund Balance	\$ 4,943,733	\$ 3,848,209	-	\$ -	-	\$ -	\$ -	\$ -	
Total Budget Requirements- General Fund 100	\$ 34,188,283	\$ 34,354,932	276.30	\$ 34,231,000	281.80	\$ 35,246,000	\$ 35,246,000	\$ 35,246,000	

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2018 TO JUNE 30, 2019
 GENERAL FUND
 EXPENDITURE SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2017-18	Budget Next Year 2018-2019		
	2015-2016 Second Year	2016-2017 First Year		Proposed	Approved	Adopted
1000 Instruction	\$ 18,349,500	\$ 19,500,703	\$ 20,498,050	\$ 21,337,805	\$ 21,337,805	\$ 21,337,805
2000 Support Services	10,847,860	10,924,820	12,248,951	12,424,195	12,424,195	12,424,195
3000 Enterprise and Community Services	-	-	-	-	-	-
4000 Facilities	-	-	-	-	-	-
5000 Other Uses	47,190	81,200	84,000	84,000	84,000	84,000
6000 Contingencies	-	-	1,400,000	1,400,000	1,400,000	1,400,000
7000 Unappropriated Ending Fund Balance	4,943,733	3,848,209	-	-	-	-
Total Expenditures Fund 100	\$ 34,188,283	\$ 34,354,932	\$ 34,231,000	\$ 35,246,000	\$ 35,246,000	\$ 35,246,000

GENERAL FUND EXPENDITURES BY MAJOR FUNCTION



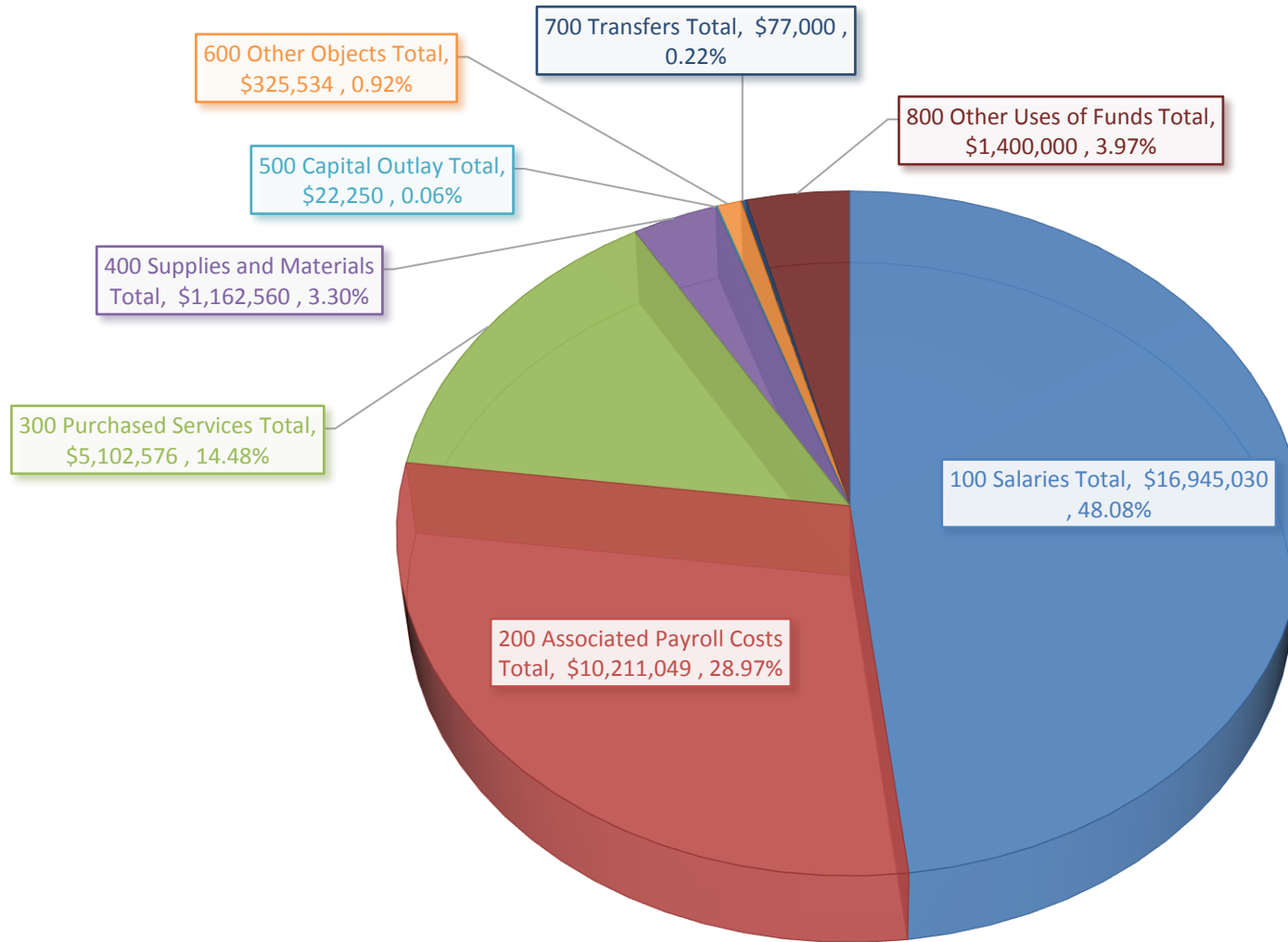
**PENDLETON SCHOOL DISTRICT
JULY 1, 2018 TO JUNE 30, 2019
GENERAL FUND
EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2018-2019		
	2015-2016	2016-2017	Budget	Proposed	Approved	Adopted
	Second Year	First Year	2017-18			
111 Licensed Salaries	\$ 10,232,311	\$ 10,595,902	\$ 10,954,737	\$ 11,153,273	\$ 11,153,273	\$ 11,153,273
112 Classified Salaries	2,902,882	3,060,805	3,181,899	3,190,591	3,190,591	3,190,591
113 Administrators	1,523,921	1,606,051	1,374,393	1,407,103	1,407,103	1,407,103
114 Managerial	17,125	19,054	16,210	16,550	16,550	16,550
116 Early Retiree Stipend	325,599	325,908	316,533	291,303	291,303	291,303
121 Substitutes - Licensed	391,590	384,269	465,000	465,000	465,000	465,000
122 Substitutes - Classified	101,769	92,194	167,282	172,650	172,650	172,650
131 Longevity - Licensed	25,448	27,527	27,616	29,685	29,685	29,685
132 Longevity - Administrators/Classified/Confidential	66,146	67,420	70,789	68,673	68,673	68,673
134 Additional Salary	126,227	146,139	131,688	140,203	140,203	140,203
135 Overtime	3,641	8,325	10,000	10,000	10,000	10,000
100 Salaries Total	\$ 15,716,658	\$ 16,333,593	\$ 16,716,147	\$ 16,945,030	\$ 16,945,030	\$ 16,945,030
211 PERS - Employer Contribution	\$ 65,307	\$ 66,191	\$ 556,682	\$ 558,519	\$ 558,519	\$ 558,519
213 PERS - Bond 1	884,680	942,342	992,081	1,041,673	1,041,673	1,041,673
214 PERS - Bond 2	1,151,252	1,220,967	1,283,615	1,355,829	1,355,829	1,355,829
220 Social Security	1,161,493	1,210,780	1,320,224	1,286,859	1,286,859	1,286,859
231 Workers' Compensation	156,893	138,561	163,446	145,566	145,566	145,566
232 Unemployment Compensation	15,223	14,428	56,156	106,644	106,644	106,644
240 Contractual Employee Benefits	50,645	45,162	45,000	45,000	45,000	45,000
242 Health Insurance - Retirees	40,918	26,392	40,000	60,000	60,000	60,000
243 Life Insurance	23,602	23,883	24,192	23,016	23,016	23,016
247 Health Insurance - Administrators/Classified/Confidential	2,120,144	2,302,102	2,496,577	2,617,944	2,617,944	2,617,944
248 Health Insurance - Licensed	2,475,647	2,620,799	2,811,942	2,970,000	2,970,000	2,970,000
200 Associated Payroll Costs Total	\$ 8,145,804	\$ 8,611,607	\$ 9,789,914	\$ 10,211,049	\$ 10,211,049	\$ 10,211,049
310 Instruction, Technical and Professional Services	\$ -	\$ -	\$ 3,750	\$ 2,750	\$ 2,750	\$ 2,750
311 Instruction Services	-	-	-	-	-	-
312 Improvement of Instruction	1,179	891	9,500	12,000	12,000	12,000
313 Student Services	-	-	3,000	3,000	3,000	3,000
316 Data Processing Services	-	-	-	-	-	-
322 Repair & Maintenance Services	196,688	157,298	316,280	318,030	318,030	318,030
324 Rentals	14,772	16,716	34,750	34,925	34,925	34,925
325 Electricity	475,092	510,604	631,500	616,500	616,500	616,500
326 Fuel	73,751	82,582	141,000	121,000	121,000	121,000
327 Water and Sewage	153,841	143,173	202,000	200,000	200,000	200,000
328 Garbage	78,285	63,865	89,000	100,000	100,000	100,000
331 Reimbursable Student Transportation	1,590,395	1,529,424	1,950,900	1,901,175	1,901,175	1,901,175
332 Non-Reimbursable Student Transportation	117,077	126,532	156,700	156,700	156,700	156,700
341 Travel, Local in District	4,067	4,208	3,950	3,850	3,850	3,850
342 Travel, Out of District	41,325	33,217	53,375	52,525	52,525	52,525
343 Travel, Student, Out of District	34,032	37,620	23,495	23,895	23,895	23,895
351 Telephone	132,324	142,899	195,290	195,290	195,290	195,290
353 Postage	24,421	22,834	30,100	29,725	29,725	29,725
354 Advertising	1,775	3,021	3,500	3,500	3,500	3,500
355 Printing and Binding	74,327	70,956	91,106	92,806	92,806	92,806
360 Charter School Payments	347,388	362,678	450,000	600,000	600,000	600,000
374 Other Tuition	24,933	16,717	45,000	45,000	45,000	45,000

**PENDLETON SCHOOL DISTRICT
JULY 1, 2018 TO JUNE 30, 2019
GENERAL FUND
EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2017-18	Budget Next Year 2018-2019		
	2015-2016 Second Year	2016-2017 First Year		Proposed	Approved	Adopted
381 Audit Services	31,125	32,050	32,725	34,000	34,000	34,000
382 Legal Services	2,321	9,527	10,000	10,000	10,000	10,000
385 Management Services	-	-	10,000	10,000	10,000	10,000
386 Data Processing Services	320,345	282,424	309,100	312,600	312,600	312,600
387 Statistical Services	3,841	3,841	4,000	4,000	4,000	4,000
389 Other Non-instructional Professional/Technical Services	28,580	29,426	40,976	60,398	60,398	60,398
390 Other General Professional and Technological Services	120,586	73,509	162,080	158,907	158,907	158,907
300 Purchased Services Total	\$ 3,892,468	\$ 3,756,012	\$ 5,003,077	\$ 5,102,576	\$ 5,102,576	\$ 5,102,576
411 Teaching Supplies	\$ 123,629	\$ 80,141	\$ 107,035	\$ 107,915	\$ 107,915	\$ 107,915
412 Auto Supplies	16,025	17,067	27,000	27,000	27,000	27,000
414 Custodial Supplies	107,430	122,646	122,500	122,500	122,500	122,500
415 A - V Supplies	81	1,154	2,900	2,900	2,900	2,900
416 Computer Supplies	7,287	10,124	11,550	11,550	11,550	11,550
418 Merchandise	-	-	3,150	3,150	3,150	3,150
419 General Office Supplies	240,350	248,140	250,128	259,106	259,106	259,106
420 Textbooks	178,074	512,522	55,000	208,200	208,200	208,200
425 Replacement Textbooks	71	-	2,950	2,950	2,950	2,950
430 Library Books	6,344	6,172	9,300	9,000	9,000	9,000
440 Periodicals	3,901	3,802	3,465	3,315	3,315	3,315
460 Non-Consumable Items	92,653	95,418	165,664	267,105	267,105	267,105
470 Computer Software	102,398	172,261	105,505	114,069	114,069	114,069
480 Computer Hardware	267,685	129,140	23,400	23,800	23,800	23,800
400 Supplies and Materials Total	\$ 1,145,928	\$ 1,398,586	\$ 889,547	\$ 1,162,560	\$ 1,162,560	\$ 1,162,560
520 Buildings Acquisitions	\$ 6,760	\$ 31,555	\$ -	\$ -	\$ -	\$ -
530 Improvements Other Than Buildings	-	10,995	-	-	-	-
541 Initial and Additional Equipment Purchase	28,563	-	21,300	16,000	16,000	16,000
542 Replacement Equipment Purchase	7,023	-	6,250	6,250	6,250	6,250
500 Capital Outlay Total	\$ 42,346	\$ 42,550	\$ 27,550	\$ 22,250	\$ 22,250	\$ 22,250
610 Redemption of Principle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
621 Regular Interest	-	-	1,000	1,000	1,000	1,000
640 Dues and Fees	59,494	62,194	66,015	63,784	63,784	63,784
651 Liability Insurance	73,916	79,525	85,000	85,000	85,000	85,000
652 Fidelity Bond Premiums	-	-	750	750	750	750
653 Property Insurance Premiums	126,447	145,656	175,000	175,000	175,000	175,000
600 Other Objects Total	\$ 259,856	\$ 287,375	\$ 327,765	\$ 325,534	\$ 325,534	\$ 325,534
710 Fund Modification	\$ 41,490	\$ 77,000	\$ 77,000	\$ 77,000	\$ 77,000	\$ 77,000
700 Transfers Total	\$ 41,490	\$ 77,000	\$ 77,000	\$ 77,000	\$ 77,000	\$ 77,000
810 Planned Reserve	\$ 4,943,733	\$ 3,848,209	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
800 Other Uses of Funds Total	\$ 4,943,733	\$ 3,848,209	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Total Budget Requirements- General Fund 100	\$ 34,188,283	\$ 34,354,932	\$ 34,231,000	\$ 35,246,000	\$ 35,246,000	\$ 35,246,000

GENERAL FUND EXPENDITURES BY OBJECT CODE

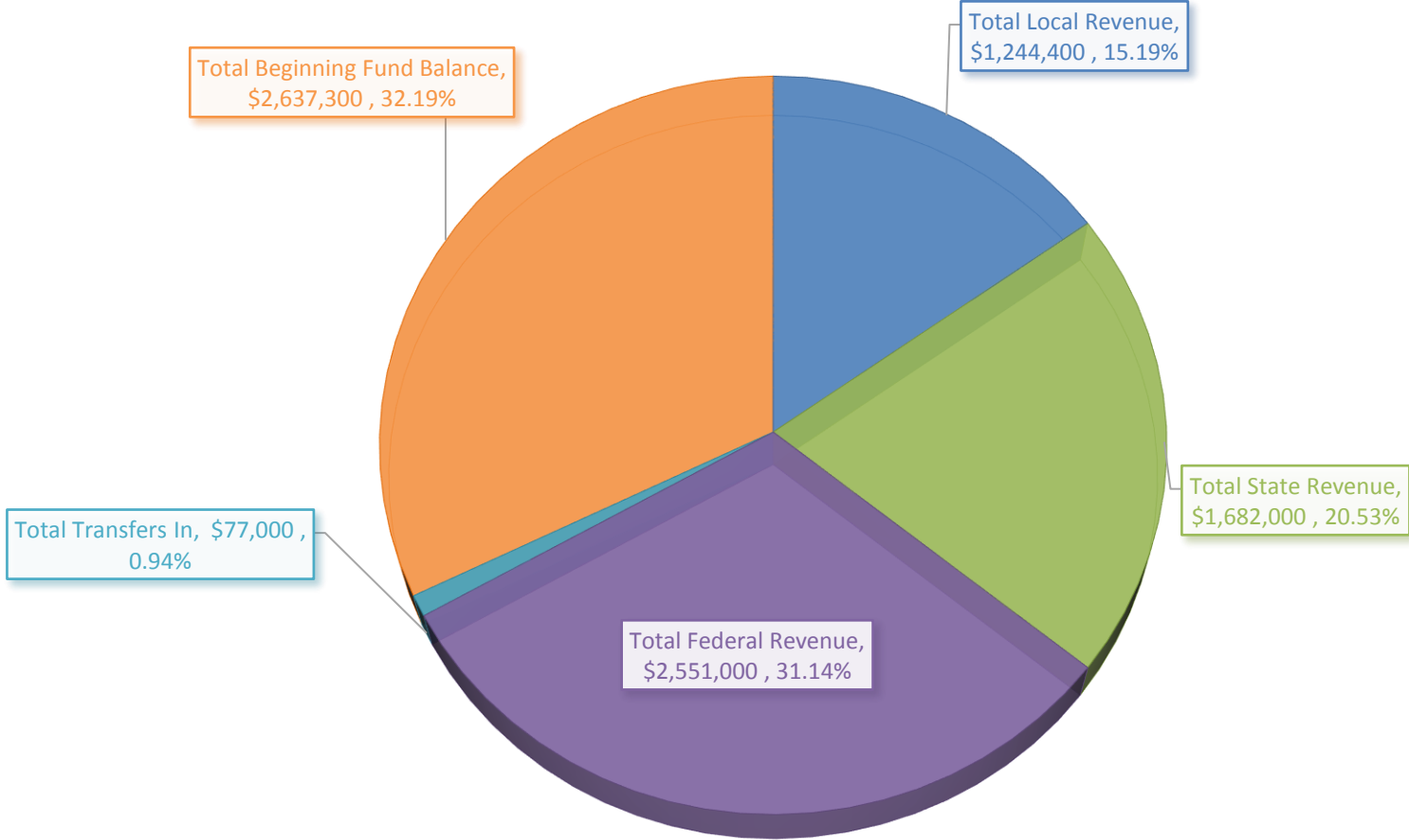


SPECIAL REVENUE

**PENDLETON SCHOOL DISTRICT
JULY 1, 2018 TO JUNE 30, 2019
SPECIAL REVENUE
REVENUE**

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2018-2019		
	2015-2016 Second Year	2016-2017 First Year	Budget 2017-18	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 47,589	\$ 53,587	\$ 30,000	\$ 33,000	\$ 33,000	\$ 33,000
1620 Food Service - Daily Sales	211,072	194,573	450,000	250,000	250,000	250,000
1710 Student Activities	616,325	568,206	560,000	557,500	557,500	557,500
1920 Donations - Private	250,027	417,572	409,900	318,900	318,900	318,900
1990 Miscellaneous	83,411	85,988	100,000	85,000	85,000	85,000
Total Local Revenue	\$ 1,208,424	\$ 1,319,925	\$ 1,549,900	\$ 1,244,400	\$ 1,244,400	\$ 1,244,400
2200 Restricted Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2900 Revenue for/on Behalf of the District	-	-	-	-	-	-
Total Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3102 State School Fund - School Lunch Match	\$ 11,155	\$ 11,393	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
3200 Restricted Grants-In-Aid	333,232	1,034,491	1,308,000	1,667,000	1,667,000	1,667,000
Total State Revenue	\$ 344,387	\$ 1,045,884	\$ 1,323,000	\$ 1,682,000	\$ 1,682,000	\$ 1,682,000
4500 Restricted Revenue from the Federal Government thru Sta	\$ 1,488,627	\$ 1,640,939	\$ 1,968,500	\$ 2,011,000	\$ 2,011,000	\$ 2,011,000
4700 Grants-In-Aid from the Federal Gov't through other Agency	695,748	296,544	440,000	440,000	440,000	440,000
4900 Revenue for/on Behalf of the District	76,865	90,044	90,000	100,000	100,000	100,000
Total Federal Revenue	\$ 2,261,240	\$ 2,027,527	\$ 2,498,500	\$ 2,551,000	\$ 2,551,000	\$ 2,551,000
5200 Interfund Transfers	\$ 44,559	\$ 77,000	\$ 77,000	\$ 77,000	\$ 77,000	\$ 77,000
Total Transfers In	\$ 44,559	\$ 77,000	\$ 77,000	\$ 77,000	\$ 77,000	\$ 77,000
5400 Beginning Fund Balance	\$ 1,699,871	\$ 1,876,274	\$ 2,444,350	\$ 2,637,300	\$ 2,637,300	\$ 2,637,300
Total Beginning Fund Balance	\$ 1,699,871	\$ 1,876,274	\$ 2,444,350	\$ 2,637,300	\$ 2,637,300	\$ 2,637,300
Total Resources Special Revenue Fund 200	\$ 5,558,481	\$ 6,346,610	\$ 7,892,750	\$ 8,191,700	\$ 8,191,700	\$ 8,191,700

SPECIAL REVENUE BY REVENUE SOURCE



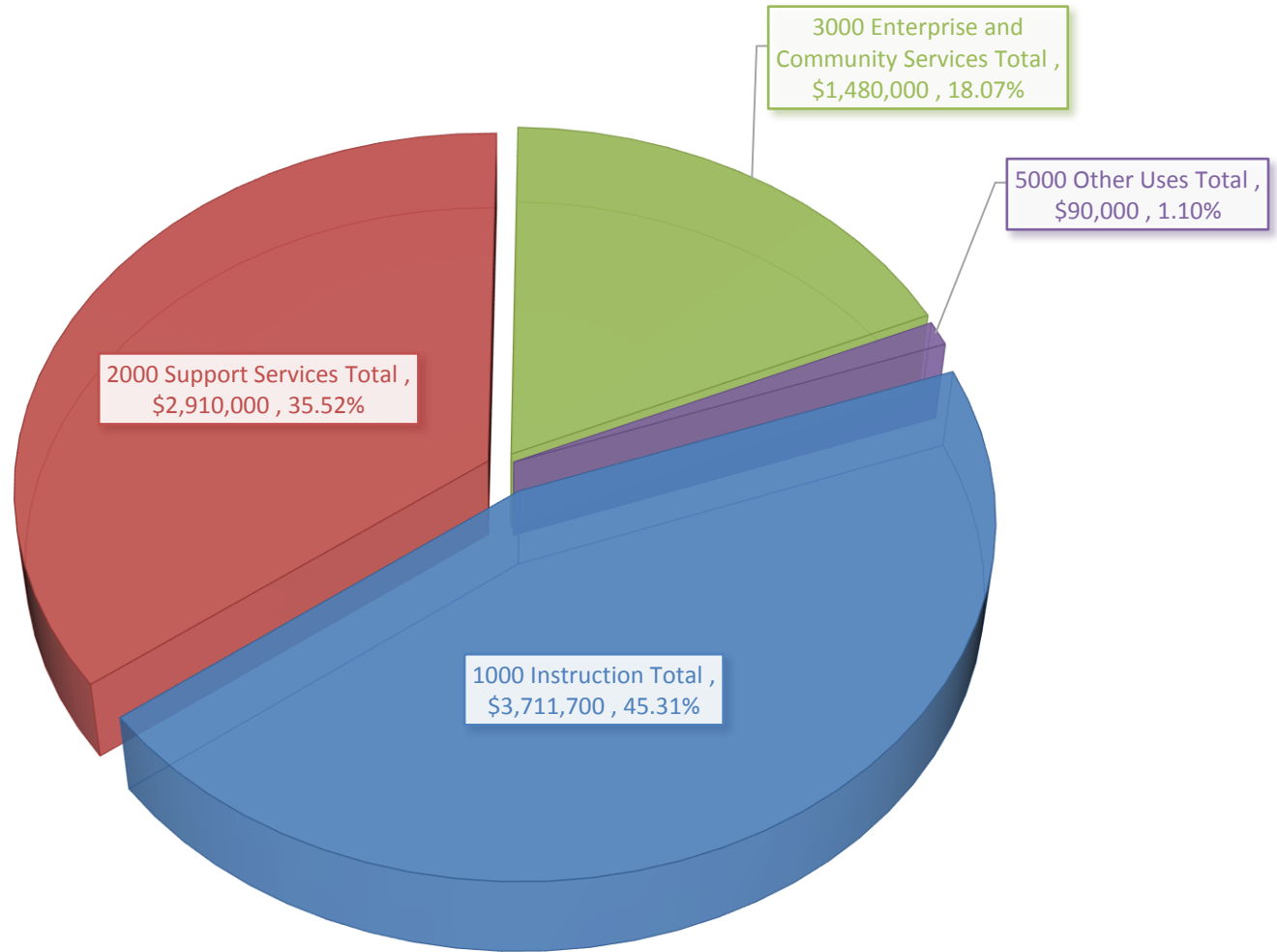
**PENDLETON SCHOOL DISTRICT
JULY 1, 2018 TO JUNE 30, 2019
SPECIAL REVENUE
EXPENDITURE FUNCTION SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		FTE	Budget 2017-2018	FTE	Budget Next Year 2018-2019		
	2015-2016 Second Year	2016-2017 First Year				Proposed	Approved	Adopted
1111 Elementary Instruction (K-3)	\$ 48,084	\$ 12,294		\$ 91,750		\$ 95,000	\$ 95,000	\$ 95,000
1113 Elementary Extra-Curricular	29,194	18,536		50,000		50,000	50,000	50,000
1121 Middle School Instruction	41,998	33,294		37,500		127,200	127,200	127,200
1122 Middle School Extra-Curricular	85,228	67,256		140,000		140,000	140,000	140,000
1131 High School Instruction	71,746	556,869		516,000		446,500	446,500	446,500
1132 High School Extra-Curricular	466,837	404,768		642,500		630,000	630,000	630,000
1140 Pre-kindergarten Programs	300	23		-		-	-	-
1220 Restrictive Programs for Students With Disabilities	498,482	531,300	4.6	790,000	4.6	790,000	790,000	790,000
1250 Special Education Programs	366,287	315,383	3.5	452,500	3.5	455,000	455,000	455,000
1272 Title IA/D	572,467	612,252	10.1	815,000	11.1	865,000	865,000	865,000
1280 Alternative Education	943	1,809		30,500	0.5	70,500	70,500	70,500
1288 Charter Schools	-	-		25,000		40,000	40,000	40,000
1291 English Language Learner	-	-		-		2,500	2,500	2,500
1000 Instruction Total	\$ 2,181,566	\$ 2,553,784	18.20	\$ 3,590,750	19.70	\$ 3,711,700	\$ 3,711,700	\$ 3,711,700
2110 Attendance and Social Work Service	\$ 28,564	\$ 117,106		\$ 42,000	2.5	\$ 240,000	\$ 240,000	\$ 240,000
2120 Guidance	1,884	932		50,000	1.0	155,000	155,000	155,000
2130 Health Services	-	-		-		-	-	-
2210 Improvement of Instruction Services	64,365	100,999	-	236,000	-	55,000	55,000	55,000
2220 Educational Media Services	-	-		-		-	-	-
2240 Instructional Staff Development	120,535	159,063		168,000		117,000	117,000	117,000
2310 Board of Education	-	-		-		-	-	-
2410 Office of the Principal Services	-	-		-		-	-	-
2540 Operation and Maintenance of Plant Services	-	-		231,000		2,342,000	2,342,000	2,342,000
2550 Student Transportation Services	-	-		1,000		1,000	1,000	1,000
2620 Planning and Research Services	-	-		-		-	-	-
2640 Staff Services	11,732	-		-		-	-	-
2000 Support Services Total	\$ 227,080	\$ 378,100	-	\$ 728,000	3.5	\$ 2,910,000	\$ 2,910,000	\$ 2,910,000
3100 Food Services	\$ 1,195,491	\$ 1,095,808	0.3	\$ 1,682,000	0.3	\$ 1,480,000	\$ 1,480,000	\$ 1,480,000
3300 Community Services	-	-		-		-	-	-
3000 Enterprise and Community Services Total	\$ 1,195,491	\$ 1,095,808	0.3	\$ 1,682,000	0.3	\$ 1,480,000	\$ 1,480,000	\$ 1,480,000
5200 Transfers of Funds	\$ 78,072	\$ 71,933		\$ 90,000		\$ 90,000	\$ 90,000	\$ 90,000
5000 Other Uses Total	\$ 78,072	\$ 71,933	-	\$ 90,000	-	\$ 90,000	\$ 90,000	\$ 90,000
7000 Unappropriated Ending Fund Balance	\$ 1,876,272	\$ 2,246,984		\$ 1,802,000		\$ -	\$ -	\$ -
7000 Unappropriated Ending Fund Balance	\$ 1,876,272	\$ 2,246,984	\$ -	\$ 1,802,000	\$ -	\$ -	\$ -	\$ -
Total Budget Requirements- Special Revenue Fund 200	\$ 5,558,481	\$ 6,346,610	18.5	\$ 7,892,750	23.5	\$ 8,191,700	\$ 8,191,700	\$ 8,191,700

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2018 TO JUNE 30, 2019
 SPECIAL REVENUE
 EXPENDITURE SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2017-18	Budget Next Year 2018-2019		
	2015-2016 Second Year	2016-2017 First Year		Proposed	Approved	Adopted
1000 Instruction	\$ 2,181,566	\$ 2,553,784	\$ 3,590,750	\$ 3,711,700	\$ 3,711,700	\$ 3,711,700
2000 Supporting Services	227,080	378,100	728,000	2,910,000	2,910,000	2,910,000
3000 Enterprise and Community Services	1,195,491	1,095,808	1,682,000	1,480,000	1,480,000	1,480,000
4000 Facilities Acquisition and Construction	-	-	-	-	-	-
5100 Debt Service	-	-	-	-	-	-
5200 Transfers of Funds	78,072	71,933	90,000	90,000	90,000	90,000
6000 Contingencies	-	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	1,876,272	2,246,984	1,802,000	-	-	-
Total Expenditures Special Revenue Fund 200	\$ 5,558,481	\$ 6,346,610	\$ 7,892,750	\$ 8,191,700	\$ 8,191,700	\$ 8,191,700

SPECIAL REVENUE EXPENDITURES BY MAJOR FUNCTION

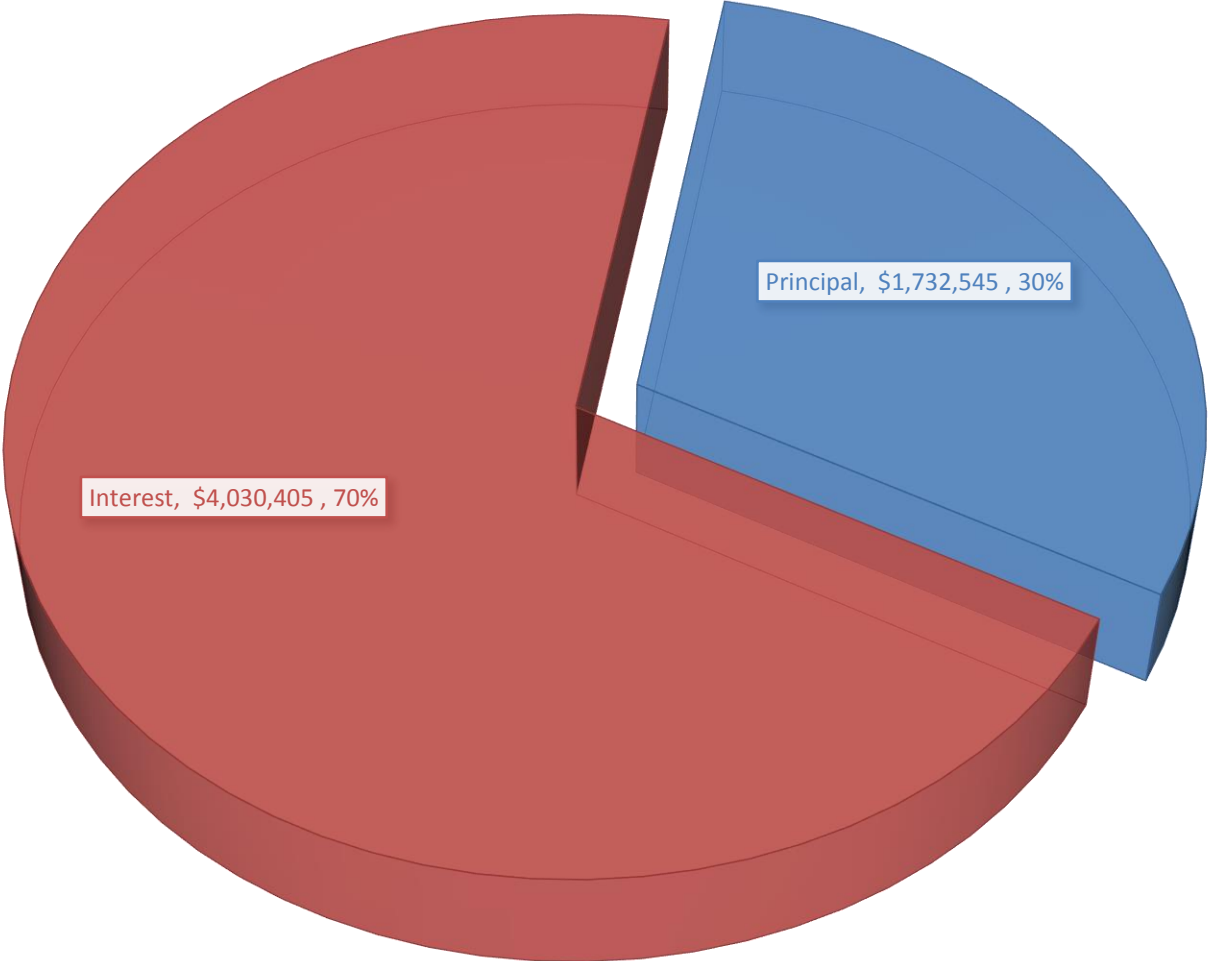


**PENDLETON SCHOOL DISTRICT
 JULY 1, 2018 TO JUNE 30, 2019
 SPECIAL REVENUE
 EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2017-18	Budget Next Year 2018-2019		
	2015-2016 Second Year	2016-2017 First Year		Proposed	Approved	Adopted
100 Salaries	\$ 1,052,862	\$ 1,104,866	\$ 1,390,267	\$ 1,409,315	\$ 1,409,315	\$ 1,409,315
200 Associated Payroll Costs	535,072	548,161	756,333	842,976	842,976	842,976
300 Purchased Services	1,621,746	1,353,967	2,056,200	3,933,991	3,933,991	3,933,991
400 Supplies & Materials	381,344	897,904	1,520,950	1,685,418	1,685,418	1,685,418
500 Capital Outlay	-	110,654	267,500	225,000	225,000	225,000
600 Other Objects	13,113	12,141	9,500	5,000	5,000	5,000
700 Transfers	78,072	71,933	90,000	90,000	90,000	90,000
800 Other Uses of Funds	1,876,272	2,246,984	1,802,000	-	-	-
Total Expenditures Special Revenue Fund 200	\$ 5,558,481	\$ 6,346,610	\$ 7,892,750	\$ 8,191,700	\$ 8,191,700	\$ 8,191,700

DEBT SERVICE

DEBT SERVICE EXPENDITURES



**PENDLETON SCHOOL DISTRICT
JULY 1, 2018 TO JUNE 30, 2019
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 2017-18	Budget Next Year 2018-2019		
	2015-2016 Second Year	2016-2017 First Year		Proposed	Approved	Adopted
1111 District Received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1112 Ad Valorem Taxes - Prior Year	-	-	-	-	-	-
1190 Penalties & Interest on Taxes	801	-	-	-	-	-
1510 Interest on Investments	1,734	4,078	-	-	-	-
Total Local Revenue	\$ 2,534	\$ 4,078	\$ -	\$ -	\$ -	\$ -
2900 Revenue for/on Behalf of the District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	\$ 406,001	\$ 408,414	\$ -	\$ -	\$ -	\$ -
Total Beginning Fund Balance	\$ 406,001	\$ 408,414	\$ -	\$ -	\$ -	\$ -
Total Resources - Debt Service Fund 300	\$ 408,535	\$ 412,493	\$ -	\$ -	\$ -	\$ -

PENDLETON SCHOOL DISTRICT
JULY 1, 2018 TO JUNE 30, 2019
300 DEBT SERVICE
EXPENDITURES

CODE & DESCRIPTION	Actual (Audited)		Budget 2017-18	Budget Next Year 2018-2019		
	2015-2016 Second Year	2016-2017 First Year		Proposed	Approved	Adopted
5110-610 Long-Term Debt - Redemption of Principle						
Issue 1998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5110-620 Long-Term Debt - Interest						
Issue 1998 (07-01-14)	-	-	-	-	-	-
	-	-	-	-	-	-
5110-640 Long-Term Debt - Dues & Fees	121	-	-	-	-	-
5200 Interfund Transfers	-	413,493	-	-	-	-
7000 Unappropriated Ending Fund Balance	408,414	-	-	-	-	-
Total Budget Requirements - Debt Service Fund 300	\$ 408,535	\$ 413,493	\$ -	\$ -	\$ -	\$ -

**PENDLETON SCHOOL DISTRICT
JULY 1, 2018 TO JUNE 30, 2019
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 2017-18	Budget Next Year 2018-2019		
	2015-2016 Second Year	2016-2017 First Year		Proposed	Approved	Adopted
1510 Interest on Investments	\$ 3,531	\$ 5,323	\$ 5,000	\$ 7,000	\$ 7,000	\$ 7,000
1970 Services Provided Other Funds	947,089	996,313	1,065,000	1,110,000	1,110,000	1,110,000
Total Local Revenue	\$ 950,620	\$ 1,001,636	\$ 1,070,000	\$ 1,117,000	\$ 1,117,000	\$ 1,117,000
5100 Long Term Debt Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	2,724	3,994	5,000	8,000	8,000	8,000
Total Beginning Fund Balance	\$ 2,724	\$ 3,994	\$ 5,000	\$ 8,000	\$ 8,000	\$ 8,000
Total Resources - Debt Service Fund 301	\$ 953,344	\$ 1,005,630	\$ 1,075,000	\$ 1,125,000	\$ 1,125,000	\$ 1,125,000

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2018 TO JUNE 30, 2019
 301 DEBT SERVICE
 EXPENDITURES**

CODE & DESCRIPTION	Actual (Audited)		Budget 2017-18	Budget Next Year 2018-2019		
	2015-2016 Second Year	2016-2017 First Year		Proposed	Approved	Adopted
5110-610 Redemption of Bond	\$ 228,213	\$ 232,789	\$ 245,000	\$ 250,000	\$ 250,000	\$ 250,000
5110-621 Interest Payable	721,017	766,439	825,000	870,000	870,000	870,000
5110-640 Fees	121	121	-	-	-	-
7000 Unappropriated Ending Fund Balance	3,994	6,281	5,000	5,000	5,000	5,000
Total Budget Requirements - Debt Service Fund 301	\$ 953,344	\$ 1,005,630	\$ 1,075,000	\$ 1,125,000	\$ 1,125,000	\$ 1,125,000

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2018 TO JUNE 30, 2019
 302 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 for 2001. The debt will be fully paid June 30, 2028.

CODE & DESCRIPTION	Actual (Audited)		Budget 2017-18	Budget Next Year 2018-2019		
	2015-2016 Second Year	2016-2017 First Year		Proposed	Approved	Adopted
1510 Interest on Investments	\$ 4,086	\$ 7,443	\$ 5,000	\$ 7,000	\$ 7,000	\$ 7,000
1970 Services Provided Other Funds	1,231,730	1,290,659	1,375,000	1,438,000	1,438,000	1,438,000
Total Local Revenue	\$ 1,235,816	\$ 1,298,102	\$ 1,380,000	\$ 1,445,000	\$ 1,445,000	\$ 1,445,000
5400 Beginning Fund Balance	\$ 3,014	\$ 4,086	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Beginning Fund Balance	\$ 3,014	\$ 4,086	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Resources - Debt Service Fund 302	\$ 1,238,830	\$ 1,302,188	\$ 1,385,000	\$ 1,455,000	\$ 1,455,000	\$ 1,455,000

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2018 TO JUNE 30, 2019
 302 DEBT SERVICE
 EXPENDITURES**

CODE & DESCRIPTION	Actual (Audited)		Budget 2017-18	Budget Next Year 2018-2019		
	2015-2016 Second Year	2016-2017 First Year		Proposed	Approved	Adopted
5110-610 Redemption of Bond	\$ 385,422	\$ 384,879	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
5110-621 Interest Payable	849,322	909,865	980,000	1,050,000	1,050,000	1,050,000
5110-640 Fees	-	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	4,086	7,443	5,000	5,000	5,000	5,000
Total Budget Requirements - Debt Service Fund 302	\$ 1,238,830	\$ 1,302,188	\$ 1,385,000	\$ 1,455,000	\$ 1,455,000	\$ 1,455,000

**PENDLETON SCHOOL DISTRICT
JULY 1, 2018 TO JUNE 30, 2019
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 2017-18	Budget Next Year 2018-2019		
	2015-2016 Second Year	2016-2017 First Year		Proposed	Approved	Adopted
1111 District Received	\$ 2,978,471	\$ 3,084,264	\$ 2,897,950	\$ 2,892,950	\$ 2,892,950	\$ 2,892,950
1112 Ad Valorem Taxes - Prior Year	71,440	80,416	75,000	75,000	75,000	75,000
1190 Penalties & Interest on Taxes	-	3,977	-	-	-	-
1510 Interest on Investments	-	-	10,000	20,000	20,000	20,000
Total Local Revenue	\$ 3,049,911	\$ 3,168,657	\$ 2,982,950	\$ 2,987,950	\$ 2,987,950	\$ 2,987,950
2900 Revenue for/on Behalf of the District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	\$ 192,438	\$ 419,399	\$ 450,000	\$ 700,000	\$ 700,000	\$ 700,000
Total Beginning Fund Balance	\$ 192,438	\$ 419,399	\$ 450,000	\$ 700,000	\$ 700,000	\$ 700,000
Total Resources - Debt Service Fund 303	\$ 3,242,349	\$ 3,588,057	\$ 3,432,950	\$ 3,687,950	\$ 3,687,950	\$ 3,687,950

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2018 TO JUNE 30, 2019
 303 DEBT SERVICE
 EXPENDITURES**

CODE & DESCRIPTION		Actual (Audited)		Budget 2017-18	Budget Next Year 2018-2019		
		2015-2016 Second Year	2016-2017 First Year		Proposed	Approved	Adopted
5110-610 Long-Term Debt - Redemption of Principle	6/15/2019	\$ 815,000	\$ 888,950	\$ 980,564	\$ 1,082,545	\$ 1,082,545	\$ 1,082,545
5110-620 Long-Term Debt - Interest	12/15/2018	1,003,975	1,003,975	1,003,975	1,003,975	1,003,975	1,003,975
	6/15/2019	1,003,975	1,034,974	1,063,411	1,106,430	1,106,430	1,106,430
5110-640 Long-Term Debt - Dues & Fees		-	-	-	-	-	-
7000 Unappropriated Ending Fund Balance		419,399	660,158	385,000	495,000	495,000	495,000
Total Budget Requirements - Debt Service Fund 303		\$ 3,242,349	\$ 3,588,057	\$ 3,432,950	\$ 3,687,950	\$ 3,687,950	\$ 3,687,950

* Tax to balance is estimated as 90% of actual levy. The levy resolution required will be \$3,214,389. Debt service appropriation will be \$3,192,950.

CAPITAL PROJECTS FUND

PENDLETON SCHOOL DISTRICT
JULY 1, 2018 TO JUNE 30, 2019
400 - CAPITAL PROJECTS
REVENUE DETAIL

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2018-2019		
	2015-2016 Second Year	2016-2017 First Year	Budget 2017-18	Proposed	Approved	Adopted
1510 Earnings on Investments	\$ (41,119)	\$ 46,985	\$ 10,000	\$ 2,500	\$ 2,500	\$ 2,500
1960 Recovery of Prior Years' Expenditure	3,293	-	-	-	-	-
1990 Miscellaneous	393,919	185,262	-	-	-	-
Total Local Revenue	\$ 356,093	\$ 232,247	\$ 10,000	\$ 2,500	\$ 2,500	\$ 2,500
3299 Other Restricted Grants-in-aid	\$ 381,196	\$ 896,680	\$ -	\$ -	\$ -	\$ -
Total State Revenue	\$ 381,196	\$ 896,680	\$ -	\$ -	\$ -	\$ -
5110 Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5120 Bond Premium	-	-	-	-	-	-
5200 Interfund Transfer	-	412,493	-	-	-	-
5400 Beginning Fund Balance	39,479,919	10,614,212	2,390,000	587,500	587,500	587,500
Total Beginning Fund Balance	\$ 39,479,919	\$ 11,026,705	\$ 2,390,000	\$ 587,500	\$ 587,500	\$ 587,500
Total Resources - Capital Projects Fund 400	\$ 40,217,208	\$ 12,155,632	\$ 2,400,000	\$ 590,000	\$ 590,000	\$ 590,000

PENDLETON SCHOOL DISTRICT
JULY 1, 2018 TO JUNE 30, 2019
400 - CAPITAL PROJECTS
EXPENDITURE FUNCTION SUMMARY

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2018-2019				
	2015-2016 Second Year	2016-2017 First Year	FTE	Budget 2017-2018	FTE	Proposed	Approved	Adopted
2520 Fiscal Services	\$ 94,860	\$ 50,770	-	\$ -	-	\$ -	\$ -	\$ -
2000 Support Services Total	\$ 94,860	\$ 50,770	-	\$ -	-	\$ -	\$ -	\$ -
4110 Service Area Direction	\$ 1,285,082	\$ 390,289		\$ 70,000		\$ -	\$ -	\$ -
4150 Building Acquisition, Construction & Improv Services	27,779,054	8,531,937		2,330,000		587,000	587,000	587,000
4180 Other Capital Items	443,999	837,082		-		3,000	3,000	3,000
4000 Facilities Acquisition and Construction Total	\$ 29,508,135	\$ 9,759,308	-	\$ 2,400,000	-	\$ 590,000	\$ 590,000	\$ 590,000
7000 Unappropriated Ending Fund Balance	\$ 10,614,213	\$ 2,345,554		\$ -		\$ -	\$ -	\$ -
7000 Unappropriated Ending Fund Balance	\$ 10,614,213	\$ 2,345,554	-	\$ -	-	\$ -	\$ -	\$ -
Total Budget Requirements- Capital Projects Fund 400	\$ 40,217,208	\$ 12,155,632	0.00	\$ 2,400,000	0.00	\$ 590,000	\$ 590,000	\$ 590,000

**PENDLETON SCHOOL DISTRICT
JULY 1, 2018 TO JUNE 30, 2019
400 - CAPITAL PROJECTS
EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2017-18	Budget Next Year 2018-2019		
	2015-2016 Second Year	2016-2017 First Year		Proposed	Approved	Adopted
112 Classified Salaries	\$ 20,957	\$ 21,166	\$ -	\$ -	\$ -	\$ -
100 Salaries Total	\$ 20,957	\$ 21,166	\$ -	\$ -	\$ -	\$ -
211 PERS - Employer Contribution	\$ 94	\$ 95	\$ -	\$ -	\$ -	\$ -
213 PERS - Bond 1	1,569	1,367	-	-	-	-
214 PERS - Bond 2	2,044	1,770	-	-	-	-
220 Social Security	1,438	1,385	-	-	-	-
231 Workers' Compensation	165	152	-	-	-	-
232 Unemployment Compensation	19	18	-	-	-	-
243 Life Insurance	41	41	-	-	-	-
247 Health Insurance - Administrators/Classified/Confidential	8,238	8,731	-	-	-	-
200 Associated Payroll Costs Total	\$ 13,608	\$ 13,559	\$ -	\$ -	\$ -	\$ -
322 Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
324 Rentals	52,961	15,917	-	-	-	-
342 Travel, Out of District	-	-	-	-	-	-
351 Telephone	-	-	-	-	-	-
354 Advertising	-	-	-	-	-	-
355 Printing and Binding	-	-	-	-	-	-
382 Legal Services	-	-	-	-	-	-
383 Architect/Engineer Services	657,025	224,855	70,000	-	-	-
389 Other Noninstructional Professional and Technical Services	-	-	-	-	-	-
390 Other General Professional and Technological Services	765,498	334,335	-	-	-	-
300 Purchased Services Total	\$ 1,475,484	\$ 575,106	\$ 70,000	\$ -	\$ -	\$ -
419 General Office Supplies	\$ 8,053	\$ 1,658	\$ -	\$ -	\$ -	\$ -
460 Non-Consumables	280,525	757,294	-	3,000	3,000	3,000
470 Computer Software	-	-	-	-	-	-
480 Computer Hardware	88,290	-	-	-	-	-
400 Supplies and Materials Total	\$ 376,868	\$ 758,952	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
520 Buildings Acquisitions	\$ 27,533,057	\$ 8,440,107	\$ 2,330,000	\$ 582,000	\$ 582,000	\$ 582,000
530 Improvements Other Than Buildings	-	-	-	5,000	5,000	5,000
541 Initial and Additional Equipment Purchase	76,161	-	-	-	-	-
500 Capital Outlay Total	\$ 27,609,218	\$ 8,440,107	\$ 2,330,000	\$ 587,000	\$ 587,000	\$ 587,000
640 Dues and Fees	\$ 62,660	\$ 901	\$ -	\$ -	\$ -	\$ -
659 Other Insurance and Judgments	44,200	286	-	-	-	-
600 Other Objects Total	\$ 106,860	\$ 1,187	\$ -	\$ -	\$ -	\$ -
810 Planned Reserve	\$ 10,614,213	\$ 2,345,554	\$ -	\$ -	\$ -	\$ -
800 Other Uses of Funds Total	\$ 10,614,213	\$ 2,345,554	\$ -	\$ -	\$ -	\$ -
Total Budget Requirements- Capital Projects Fund 400	\$ 40,217,208	\$ 12,155,632	\$ 2,400,000	\$ 590,000	\$ 590,000	\$ 590,000

APPENDICES

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Pendleton School District 16R, Umatilla, State of Oregon, to discuss the budget for the fiscal year July 1, 2018 to June 30, 2019, will be held at 107 NW 10th Street Pendleton, OR 97801. The meeting will take place on May 17, 2018 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 17, 2018 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

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

} AFFIDAVIT OF PUBLICATION

STATE OF OREGON
County of Umatilla } ss

I, Dayle Stinson being duly
sworn, depose and say that I am the
principal clerk of the publisher of the
East Oregonian, eastoregonian.com,
a newspaper of general circulation,
as defined by ORS 193.010 and
193.020; that the

**EO-9510 NOTICE OF BUDGET
COMMITTEE M**

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:
04/24/2018

Subscribed and sworn to before me
on this **27th day of April, A.D. 2018**

Dayle Stinson

Kathryn B. Brown
Notary Public of Oregon



**EO-9510
NOTICE OF BUDGET
COMMITTEE MEETING**
A public meeting of the Budget
Committee of the Pendleton
School District 16R, Umatilla
County, State of Oregon, to dis-
cuss the budget for the fiscal
year July 1, 2018 to June 30,
2019, will be held at 107 NW 10th
Street, Pendleton, OR 97801.
The meeting will take place on
May 17, 2018 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 Com-
mittee will take place. Any per-
son may appear at the meeting
and discuss the proposed pro-
grams with the Budget Commit-
tee.
A copy of the budget document
may be inspected or obtained
on or after May 17, 2018 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
April 24, 2018

**EO-9510
NOTICE OF BUDGET
COMMITTEE MEETING**
A public meeting of the Budget
Committee of the Pendleton
School District 16R, Umatilla
County, State of Oregon, to dis-
cuss the budget for the fiscal
year July 1, 2018 to June 30,
2019, will be held at 107 NW 10th
Street, Pendleton, OR 97801.
The meeting will take place on
May 17, 2018 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 Com-
mittee will take place. Any per-
son may appear at the meeting
and discuss the proposed pro-
grams with the Budget Commit-
tee.
A copy of the budget document
may be inspected or obtained
on or after May 17, 2018 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
April 24, 2018

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

} AFFIDAVIT OF PUBLICATION

STATE OF OREGON
County of Umatilla } ss

I, Dayle Stinson being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, eastoregonian.com, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

EO-9609 NOTICE OF BUDGET HEARING A p

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:
05/29/2018

Subscribed and sworn to before me on this **29th day of May, A.D. 2018**

Dayle Stinson

Kathryn Brown
Notary Public of Oregon



EO-9609 NOTICE OF BUDGET HEARING			
A public meeting of the Pendleton School District 16R will be held on June 11, 2018 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, 2018 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. 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			
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance	\$18,270,114	\$8,494,350	\$9,342,900
Current Year Property Taxes, other than Local Option Taxes	8,716,563	8,652,950	8,917,950
Current Year Local Option Property Taxes	272,428	270,000	280,000
Other Revenue from Local Sources	4,259,020	4,280,900	4,089,900
Revenue from Intermediate Sources	162,580	100,000	105,000
Revenue from State Sources	24,592,705	25,693,000	25,562,000
Revenue from Federal Sources	2,330,706	2,778,500	2,831,000
Interfund Transfers	561,426	167,000	167,000
All Other Budget Resources	0	0	0
Total Resources	\$59,165,542	\$50,416,700	\$50,295,650
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$17,459,625	\$18,106,414	\$18,354,345
Other Associated Payroll Costs	9,173,327	10,546,247	11,054,025
Purchased Services	5,685,085	7,129,277	9,038,567
Supplies & Materials	3,055,442	2,410,487	2,850,978
Capital Outlay	8,593,311	2,625,050	834,250
Other Objects (except debt service & interfund transfers)	296,505	330,265	323,535
Debt Service*	5,226,192	5,504,950	5,769,950
Interfund Transfers*	561,426	167,000	167,000
Operating Contingency	0	1,400,000	1,400,000
Unappropriated Ending Fund Balance & Reserves	9,114,629	2,197,000	505,000
Total Requirements	\$59,165,542	\$50,416,700	\$50,295,650
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$22,054,487	\$24,088,800	\$25,049,505
FTE	234.2	221.7	227.7
2000 Support Services	11,353,692	12,976,950	15,334,195
FTE	79.83	72.8	77.3
3000 Enterprise & Community Service	1,095,808	1,682,000	1,480,000
FTE	0.3	0.3	0.3
4000 Facility Acquisition & Construction	9,759,308	2,400,000	590,000
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	5,226,192	5,504,950	5,769,950
5200 Interfund Transfers*	561,426	167,000	167,000
6000 Contingency	0	1,400,000	1,400,000
7000 Unappropriated Ending Fund Balance	9,114,629	2,197,000	505,000
Total Requirements	\$59,165,542	\$50,416,700	\$50,295,650
Total FTE	314.33	294.8	305.3
* 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 2018-19 school year is based on \$8.2 billion K-12 state funding for the biennium and it a status quo budget from 2017-18. The budget reflects an increase of 5.5 FTE in the general fund due to the June legislative approval of \$8.2 billion state funding instead of the \$7.8 billion that was expected. The budget also reflects an increase of 5.0 FTE in the special revenue funds due to the receipt of Measure 98 High School Success grant funding. The 2018-19 capital improvement budget includes the final projects related to the November 2013 General Obligation Bond.			
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)	4.4537	4.4537	4.4537
Local Option Levy	0.4	0.4	0.4
Levy For General Obligation Bonds	\$3,253,278	\$3,219,944	\$3,214,389
STATEMENT OF INDEBTEDNESS			
	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$51,581,826		
Other Bonds	\$18,364,440		
Other Borrowings	\$0	\$1,000,000	
Total	\$69,946,266	\$1,000,000	
May 29, 2018			

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts **FORM ED-50 2018-2019**

To assessor of Umatilla County

- 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.

Mailing Address of District: 107 NW 10th Street City: Pendleton State: OR Zip: 97801 Date Submitted: June 13, 2018

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	
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.		\$3,214,389	
4c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$3,214,389	

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.

RESOLUTION ADOPTING THE BUDGET

Resolution 2018-07

BE IT RESOLVED that the Board of Directors of the Pendleton School District 16R hereby adopts the Budget for fiscal year 2018-2019 in the sum of \$50,295,650 now on file at the Umatilla County Courthouse, Pendleton, Oregon.

RESOLUTION MAKING APPROPRIATIONS

Resolution 2018-08

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2018 and for the purposed shown below are hereby appropriated:

General Fund		Special Revenue Fund	
Instruction	\$21,337,805	Instruction	\$3,711,700
Support Services	12,424,195	Support Services	2,910,000
Enterprise/Food Service Facilities	-0-	Enterprise/Food Service Facilities	1,480,000
Debt Service	7,000	Fund Transfer	-0-
Fund Transfer	77,000	Fund Transfer	90,000
Contingency	1,400,000	Contingency	-0-
Fund Total	\$35,246,000	Fund Total	\$8,191,700
Debt Service Fund		Capital Projects	
Debt Service	\$ 5,762,950	Support Services	\$ -0-
Fund Transfer	-0-	Facilities	590,000
Fund Total	\$ 5,762,950	Fund Total	\$ 590,000
		TOTAL APPROPRIATIONS	\$49,790,650


RESOLUTION IMPOSING AND CATEGORIZING TAXES - COMBINED


Resolution 2018-09

BE IT RESOLVED that the Board of Directors of the Pendleton School District 16R for the fiscal year beginning July 1, 2018 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 \$3,214,389 for bonds; and that these taxes are hereby imposed and categorized for the tax year 2018-2019 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.....		\$3,214,389

The above resolution statements were approved and declared adopted on this 11th day of June, 2018.


Lynn Lieuallen, Chair


Chris Fritsch, Superintendent