



PENDLETON
SCHOOL DISTRICT

107 NW 10th Street, Pendleton, OR 97801

2019-2020
ADOPTED PROGRAM BUDGET

Chris Fritsch
Superintendent

Michelle Jones
Budget Officer

Introduction	Page
Budget Message	3 - 4
Budget Message Addendum	5
Budget Committee	6
Budget Calendar	7
 General Fund Section	
General Fund - Revenue & Graph	9 - 11
General Fund - Expenditure Summary by Function	12 - 13
General Fund - Expenditure Summary by Object & Graph	14 - 17
 Other Fund Section	
Special Revenue - Revenue & Graph	19 - 20
Special Revenue - Expenditure Summary by Function	21 - 22
Special Revenue - Expenditure Summary by Object	23
Debt Service - Expenditure & Revenue Details	25 - 32
Capital Projects - Expenditure & Revenue Details	34 - 37
 Appendices	
Legal Notice	39 - 42



"Every Student, Every Day!"

107 N.W. 10th Street
Pendleton, OR 97801
Ph: 541-276-6711
Fax: 541-278-3208
www.pendleton.k12.or.us

Chris Fritsch
Superintendent

Michelle Jones
Director of Business Services

Julie Smith
Director of Special Programs

Matt Yoshioka
Director of Curriculum
Instruction
& Assessment

Melissa Sandven
Principal
Pendleton High School

Dave Williams
Principal
Sunridge Middle School

Lori Hale
Principal
Pendleton Early Learning
Center

Ronda Smith
Principal
Sherwood Heights Elementary

Lorena Woods
Principal
McKay Creek Elementary

Aimee VanNice
Principal
Washington Elementary

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

In accordance with Oregon Revised Statute ORS 294.403, I am submitting to you the 2019-2020 Pendleton School District Proposed Budget.

Introduction: The proposed budget was developed based on state funding for K-12 education at \$9.0 billion for the 19-21 biennium. 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 19-20 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 18-19 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 19-20 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 19-20 reflects an increase of 5% over 18-19. A large part of this increase is due to the proposed K-12 funding level of \$9.0 billion for the biennium. The proposed general fund budget includes the following expenditure assumptions:

- Cost of living adjustments as negotiated for all bargaining groups (\$510,000)
- Increase of employee health insurance contribution (\$250,000)
- Increase in PERS expenses (\$740,000)
- Increase in technology (\$90,000)

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 \$6.3 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. All funds were expended at the conclusion of 18-19 school year.

Conclusion: As we move beyond the 19-20 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 2019-2020

<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	2021
5	Dave Krumbein	2019	5	Michael Corey	2021
6	Michelle Monkman	2019	6	Michelle Sitz	2021
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
2019-2020

January 14, 2019	REGULAR BOARD MEETING: Approve 2018-2019 budget calendar for 2019-2020 School Year.
February 11, 2019	REGULAR BOARD MEETING
March 11, 2019	REGULAR BOARD MEETING
March 15, 2019	Deadline for written notice of contract extension to teachers and administrators.
April 8, 2019	REGULAR BOARD MEETING
April 29, 2019	Deliver First Budget Committee Meeting Notice to Local Paper
May 1, 2019	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 13, 2019	REGULAR BOARD MEETING
May 23, 2019	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 29, 2019	BUDGET COMMITTEE WORK SESSION (IF SCHEDULED)
May 30, 2019	BUDGET COMMITTEE WORK SESSION (IF SCHEDULED)
May 30, 2019	Delivery of Budget Hearing Notices to East Oregonian
May 31, 2019	Publication of NOTICE OF BUDGET HEARING (ED-1) not more than 30 days, not less than 5 days prior to hearing.
June 10, 2019	REGULAR BOARD MEETING
June 10, 2019	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 8, 2019	REGULAR BOARD MEETING
July 15, 2019	Deadline to certify the tax levy to the county assessor or request an extension.

GENERAL FUND

**PENDLETON SCHOOL DISTRICT
JULY 1, 2019 TO JUNE 30, 2020
GENERAL FUND
REVENUE DETAIL**

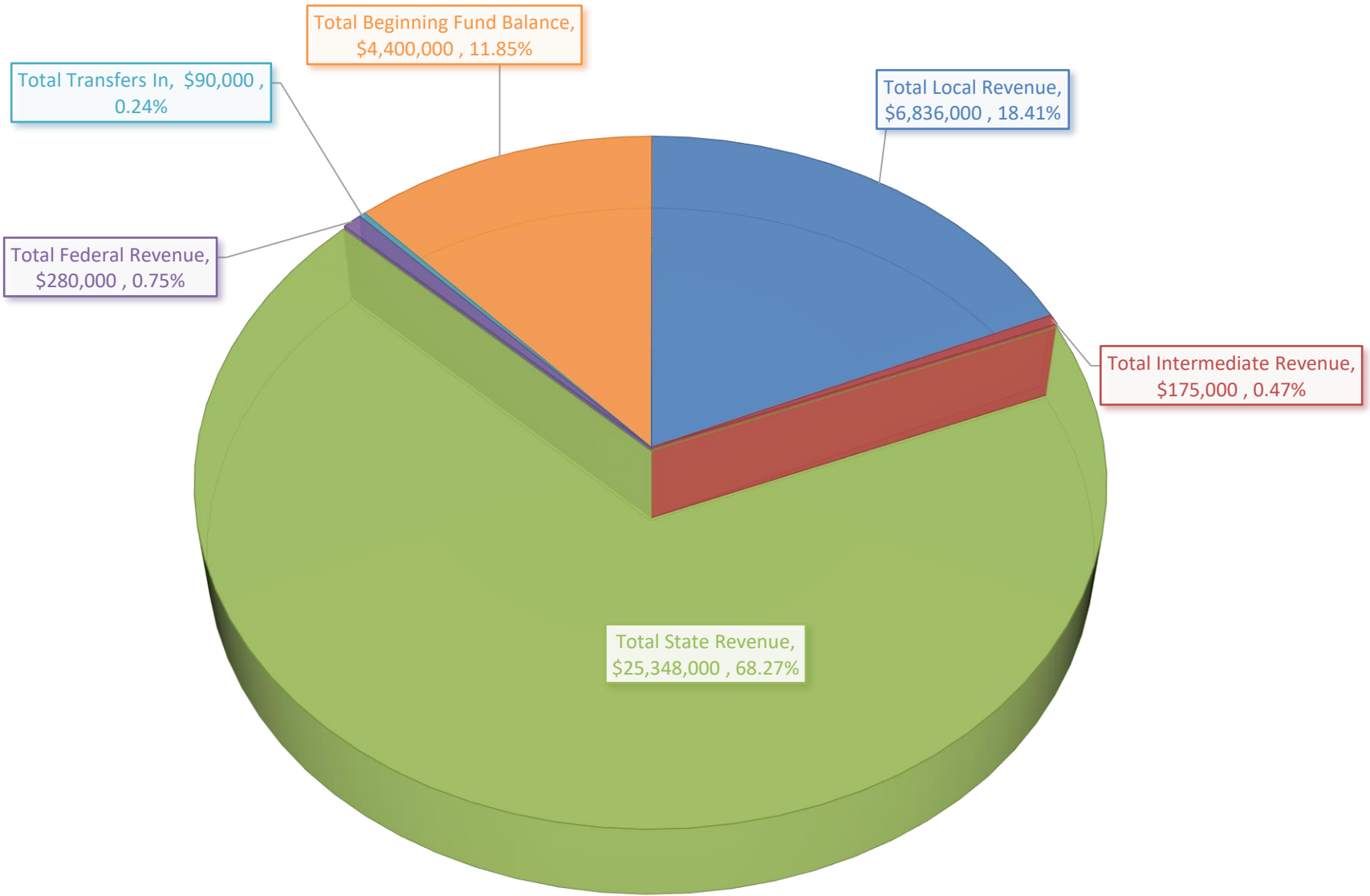
CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2019-2020		
	2016-2017 Second Year	2017-2018 First Year	Budget 2018-19	Proposed	Approved	Adopted
1111 Current Year's Taxes	\$ 5,403,932	\$ 5,671,622	\$ 5,800,000	\$ 6,040,000	\$ 6,040,000	\$ 6,040,000
1112 Prior Year's Taxes	147,951	152,705	150,000	150,000	150,000	150,000
1120 Local Option Tax	264,652	315,556	270,000	325,000	325,000	325,000
1122 Prior Year's Taxes due from Local Option Tax	7,776	7,773	10,000	10,000	10,000	10,000
1198 Penalties and Interest on Taxes	7,309	8,467	1,000	1,000	1,000	1,000
1311 Tuition from Individuals	106	-	-	-	-	-
1510 Earnings on Investments	58,361	101,711	60,000	100,000	100,000	100,000
1710 Student Activities	14,813	15,469	20,000	20,000	20,000	20,000
1910 Rentals	84,089	85,970	75,000	85,000	85,000	85,000
1920 Donations - Private	9,000	2,694	5,000	5,000	5,000	5,000
1960 Recovery of Prior Years' Expenditures	184	1,735	-	-	-	-
1990 Miscellaneous	212,290	188,400	100,000	100,000	100,000	100,000
1991 Substitute Reimbursement	12,900	13,478	-	-	-	-
Total Local Revenue	\$ 6,223,364	\$ 6,565,579	\$ 6,491,000	\$ 6,836,000	\$ 6,836,000	\$ 6,836,000
2101 County School Fund	\$ 80,811	\$ 86,949	\$ 75,000	\$ 90,000	\$ 90,000	\$ 90,000
2200 Restricted Revenue	81,769	116,760	30,000	85,000	85,000	85,000
Total Intermediate Revenue	\$ 162,580	\$ 203,709	\$ 105,000	\$ 175,000	\$ 175,000	\$ 175,000
3101 State School Fund	\$ 20,916,936	\$ 22,461,368	\$ 22,230,000	\$ 23,950,000	\$ 23,950,000	\$ 23,950,000
3103 Common School Fund	404,354	335,573	300,000	300,000	300,000	300,000
3199 Other Unrestricted Grants-in-aid (Tax Equalization)	156,351	172,224	160,000	160,000	160,000	160,000
3221 SSF Transportation	1,172,500	1,260,000	1,190,000	938,000	938,000	938,000
3299 Other Restricted Grants-in-aid	-	-	-	-	-	-
Total State Revenue	\$ 22,650,141	\$ 24,229,165	\$ 23,880,000	\$ 25,348,000	\$ 25,348,000	\$ 25,348,000
4500 Restricted Revenue from the Federal Government	\$ -	\$ 285	\$ -	\$ -	\$ -	\$ -
4700 Grants in Aid from the Federal Government through Other I	-	8,618	-	-	-	-
4801 Federal Forest Fees	-	4,672	5,000	5,000	5,000	5,000
4802 Impact Aid (PL 874)	303,179	225,202	275,000	275,000	275,000	275,000
Total Federal Revenue	\$ 303,179	\$ 238,776	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000
5200 Interfund Transfers	\$ 71,933	\$ 83,335	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
Total Transfers In	\$ 71,933	\$ 83,335	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
5400 Beginning Fund Balance	\$ 4,943,735	\$ 3,848,209	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000
Total Beginning Fund Balance	\$ 4,943,735	\$ 3,848,209	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000
Total Resources Fund 100	\$ 34,354,932	\$ 35,168,772	\$ 35,246,000	\$ 37,129,000	\$ 37,129,000	\$ 37,129,000

**PENDLETON SCHOOL DISTRICT
JULY 1, 2019 TO JUNE 30, 2020
GENERAL FUND
REVENUE SUMMARY**

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2019-2020		
	2016-2017 Second Year	2017-2018 First Year	Budget 2018-19	Proposed	Approved	Adopted
1000 Revenue from Local Sources except Tax to be levied	\$ 819,432	\$ 893,957	\$ 691,000	\$ 796,000	\$ 796,000	\$ 796,000
2000 Revenue from Intermediate Sources	162,580	203,709	105,000	175,000	175,000	175,000
3000 Revenue from State Sources	22,650,141	24,229,165	23,880,000	25,348,000	25,348,000	25,348,000
4000 Revenue from Federal Sources	303,179	238,776	280,000	280,000	280,000	280,000
5000 Other Sources	5,015,668	3,931,544	4,490,000	4,490,000	4,490,000	4,490,000
Total Revenue Except Taxes to be Levied	\$ 28,951,000	\$ 29,497,150	\$ 29,446,000	\$ 31,089,000	\$ 31,089,000	\$ 31,089,000
1111 Tax Turnover from Current Year's Levy	\$ 5,403,932	\$ 5,671,622	\$ 5,800,000	\$ 6,040,000	\$ 6,040,000	\$ 6,040,000
** Taxes Required to Balance						
Total Resources Fund 100	\$ 34,354,932	\$ 35,168,772	\$ 35,246,000	\$ 37,129,000	\$ 37,129,000	\$ 37,129,000

* 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, 2019 TO JUNE 30, 2020
GENERAL FUND
EXPENDITURE FUNCTION SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		FTE	Budget 2018-2019	FTE	Budget Next Year 2019-2020		
	2016-2017 Second Year	2017-2018 First Year				Proposed	Approved	Adopted
1111 Elementary Instruction (K-3)	\$ 6,812,996	\$ 6,709,450	62.55	\$ 7,593,936	64.50	\$ 8,039,520	\$ 8,039,520	\$ 8,039,520
1121 Middle School Instruction	3,479,727	3,266,123	29.17	3,458,559	29.17	3,804,721	3,804,721	3,804,721
1122 Middle School Extra-Curricular	91,922	106,226		106,436		111,702	111,702	111,702
1131 High School Instruction	3,833,402	3,806,017	35.33	4,141,589	34.33	4,234,629	4,234,629	4,234,629
1132 High School Extra-Curricular	442,946	442,892		454,857		485,852	485,852	485,852
1140 Pre-kindergarten Programs	40,023	41,126	1.00	44,701		150	150	150
1210 Programs for Talented and Gifted	685	665		7,350		3,350	3,350	3,350
1220 Restricted Programs for Students with Disabilities	-	-		-		-	-	-
1250 Special Education Programs	3,733,379	3,984,297	75.05	4,391,482	76.46	4,672,241	4,672,241	4,672,241
1280 Alternative Education	415,114	269,192	2.70	289,602	1.65	225,616	225,616	225,616
1288 Charter Schools	362,678	610,739		600,000		760,000	760,000	760,000
1291 ESL Program	267,525	229,660	2.20	249,293	2.25	273,051	273,051	273,051
1400 Summer School	20,306	15,750	-	-	-	-	-	-
1000 Instruction Total	\$ 19,500,703	\$ 19,482,137	208.00	\$ 21,337,805	208.36	\$ 22,610,832	\$ 22,610,832	\$ 22,610,832
2110 Attendance and Social Work Services	\$ 74,735	\$ 24,710		\$ 35,240		\$ 46,446	\$ 46,446	\$ 46,446
2120 Guidance Services	930,069	1,021,965	10.00	1,090,808	11.00	1,225,162	1,225,162	1,225,162
2130 Health Services	-	-		200		500	500	500
2140 Psychological Services	37,532	39,621	0.50	41,201	0.50	43,235	43,235	43,235
2190 Service Direction, Student Support Services	193,621	192,147	1.40	206,796	1.40	216,490	216,490	216,490
2210 Improvement of Instruction Services	46,607	38,927		62,250		63,400	63,400	63,400
2220 Educational Media Services	260,067	258,093	6.00	304,655	6.00	324,862	324,862	324,862
2230 Assessment and Testing	-	-		-		-	-	-
2310 Board of Education Services	144,914	131,051		160,500		160,500	160,500	160,500
2321 Office of the Superintendent Services	638,252	472,033	3.90	621,597	3.90	664,912	664,912	664,912
2410 Office of the Principal Services	2,388,510	2,231,973	21.00	2,375,095	21.00	2,504,656	2,504,656	2,504,656
2520 Fiscal Services	445,223	490,411	3.00	548,047	3.00	566,363	566,363	566,363
2540 Operation and Maintenance of Plant Services	3,201,683	3,250,333	28.00	3,924,917	28.00	4,047,637	4,047,637	4,047,637
2550 Student Transportation Services	1,644,458	1,685,821		2,055,600		2,054,700	2,054,700	2,054,700
2660 Technology Services	555,850	429,354		623,450		812,000	812,000	812,000
2700 Supplemental Retirement Programs	363,298	377,263		373,840		380,305	380,305	380,305
2000 Support Services Total	\$ 10,924,820	\$ 10,643,705	73.80	\$ 12,424,195	74.80	\$ 13,111,168	\$ 13,111,168	\$ 13,111,168
5110 Long-Term Debt Service	\$ 4,200	\$ 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	77,000	568		77,000		-	-	-
5000 Other Uses Total	\$ 81,200	\$ 4,768	-	\$ 84,000	-	\$ 7,000	\$ 7,000	\$ 7,000
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	\$ 3,848,209	\$ 5,038,163		\$ -		\$ -	\$ -	\$ -
7000 Unappropriated Ending Fund Balance	\$ 3,848,209	\$ 5,038,163	-	\$ -	-	\$ -	\$ -	\$ -
Total Budget Requirements- General Fund 100	\$ 34,354,932	\$ 35,168,772	281.80	\$ 35,246,000	283.16	\$ 37,129,000	\$ 37,129,000	\$ 37,129,000

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2019 TO JUNE 30, 2020
 GENERAL FUND
 EXPENDITURE SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2018-19	Budget Next Year 2019-2020		
	2016-2017 Second Year	2017-2018 First Year		Proposed	Approved	Adopted
1000 Instruction	\$ 19,500,703	\$ 19,482,137	\$ 21,337,805	\$ 22,610,832	\$ 22,610,832	\$ 22,610,832
2000 Support Services	10,924,820	10,643,705	12,424,195	13,111,168	13,111,168	13,111,168
3000 Enterprise and Community Services	-	-	-	-	-	-
4000 Facilities	-	-	-	-	-	-
5000 Other Uses	81,200	4,768	84,000	7,000	7,000	7,000
6000 Contingencies	-	-	1,400,000	1,400,000	1,400,000	1,400,000
7000 Unappropriated Ending Fund Balance	3,848,209	5,038,163	-	-	-	-
Total Expenditures Fund 100	\$ 34,354,932	\$ 35,168,772	\$ 35,246,000	\$ 37,129,000	\$ 37,129,000	\$ 37,129,000

**PENDLETON SCHOOL DISTRICT
JULY 1, 2019 TO JUNE 30, 2020
GENERAL FUND
EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2018-19	Budget Next Year 2019-2020		
	2016-2017 Second Year	2017-2018 First Year		Proposed	Approved	Adopted
111 Licensed Salaries	\$ 10,595,902	\$ 10,573,472	\$ 11,153,273	\$ 11,622,231	\$ 11,622,231	\$ 11,622,231
112 Classified Salaries	3,060,805	3,007,315	3,190,591	3,272,078	3,272,078	3,272,078
113 Administrators	1,606,051	1,311,535	1,407,103	1,450,749	1,450,749	1,450,749
114 Managerial	19,054	17,831	16,550	18,843	18,843	18,843
116 Early Retiree Stipend	325,908	330,303	291,303	297,006	297,006	297,006
121 Substitutes - Licensed	384,269	367,390	465,000	475,000	475,000	475,000
122 Substitutes - Classified	92,194	122,336	172,650	173,900	173,900	173,900
131 Longevity - Licensed	27,527	27,497	29,685	26,948	26,948	26,948
132 Longevity - Administrators/Classified/Confidential	67,420	71,633	68,673	70,844	70,844	70,844
134 Additional Salary	146,139	137,556	140,203	140,282	140,282	140,282
135 Overtime	8,325	7,209	10,000	10,000	10,000	10,000
100 Salaries Total	\$ 16,333,593	\$ 15,974,075	\$ 16,945,030	\$ 17,557,880	\$ 17,557,880	\$ 17,557,880
211 PERS - Employer Contribution	\$ 66,191	\$ 382,209	\$ 558,519	\$ 1,060,683	\$ 1,060,683	\$ 1,060,683
213 PERS - Bond 1	942,342	972,913	1,041,673	1,148,135	1,148,135	1,148,135
214 PERS - Bond 2	1,220,967	1,261,293	1,355,829	1,488,025	1,488,025	1,488,025
220 Social Security	1,210,780	1,184,212	1,286,859	1,331,936	1,331,936	1,331,936
231 Workers' Compensation	138,561	123,797	145,566	107,442	107,442	107,442
232 Unemployment Compensation	14,428	15,441	106,644	107,214	107,214	107,214
240 Contractual Employee Benefits	45,162	36,936	45,000	55,000	55,000	55,000
242 Health Insurance - Retirees	26,392	34,268	60,000	60,000	60,000	60,000
243 Life Insurance	23,883	22,377	23,016	21,592	21,592	21,592
247 Health Insurance - Administrators/Classified/Confidential	2,302,102	2,321,150	2,617,944	2,756,345	2,756,345	2,756,345
248 Health Insurance - Licensed	2,620,799	2,646,751	2,970,000	3,088,800	3,088,800	3,088,800
200 Associated Payroll Costs Total	\$ 8,611,607	\$ 9,001,347	\$ 10,211,049	\$ 11,225,171	\$ 11,225,171	\$ 11,225,171
310 Instruction, Technical and Professional Services	\$ -	\$ -	\$ 2,750	\$ 750	\$ 750	\$ 750
311 Instruction Services	-	-	-	-	-	-
312 Improvement of Instruction	891	40	12,000	-	-	-
313 Student Services	-	-	3,000	-	-	-
316 Data Processing Services	-	-	-	-	-	-
322 Repair & Maintenance Services	157,298	184,640	318,030	318,373	318,373	318,373
324 Rentals	16,716	17,134	34,925	30,925	30,925	30,925
325 Electricity	510,604	507,083	616,500	611,500	611,500	611,500
326 Fuel	82,582	60,498	121,000	121,000	121,000	121,000
327 Water and Sewage	143,173	143,874	200,000	205,000	205,000	205,000
328 Garbage	63,865	89,801	100,000	100,000	100,000	100,000
331 Reimbursable Student Transportation	1,529,424	1,568,330	1,901,175	1,900,250	1,900,250	1,900,250
332 Non-Reimbursable Student Transportation	126,532	118,245	156,700	156,700	156,700	156,700
341 Travel, Local in District	4,208	3,867	3,850	3,450	3,450	3,450
342 Travel, Out of District	33,217	42,781	52,525	58,250	58,250	58,250

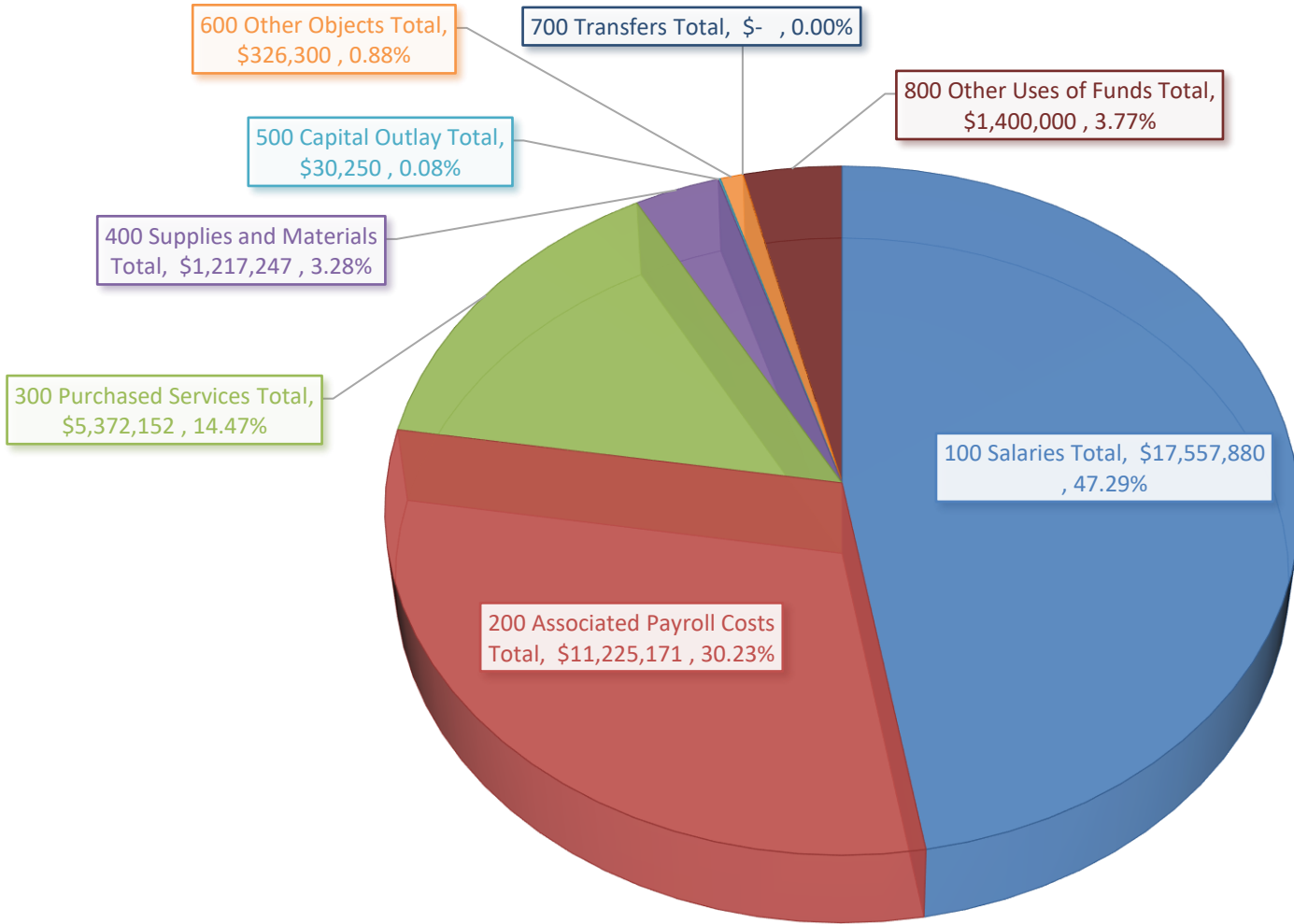
**PENDLETON SCHOOL DISTRICT
JULY 1, 2019 TO JUNE 30, 2020
GENERAL FUND
EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2018-19	Budget Next Year 2019-2020		
	2016-2017 Second Year	2017-2018 First Year		Proposed	Approved	Adopted
343 Travel, Student, Out of District	37,620	40,396	23,895	23,895	23,895	23,895
351 Telephone	142,899	141,790	195,290	193,890	193,890	193,890
353 Postage	22,834	20,346	29,725	26,675	26,675	26,675
354 Advertising	3,021	3,099	3,500	20,000	20,000	20,000
355 Printing and Binding	70,956	65,704	92,806	80,449	80,449	80,449
360 Charter School Payments	362,678	610,728	600,000	760,000	760,000	760,000
374 Other Tuition	16,717	16,636	45,000	45,000	45,000	45,000
381 Audit Services	32,050	33,000	34,000	34,300	34,300	34,300
382 Legal Services	9,527	2,935	10,000	10,000	10,000	10,000
385 Management Services	-	955	10,000	10,000	10,000	10,000
386 Data Processing Services	282,424	324,845	312,600	422,600	422,600	422,600
387 Statistical Services	3,841	3,841	4,000	4,000	4,000	4,000
389 Other Non-instructional Professional/Technical Services	29,426	46,673	60,398	73,250	73,250	73,250
390 Other General Professional and Technological Services	73,509	75,400	158,907	161,895	161,895	161,895
300 Purchased Services Total	\$ 3,756,012	\$ 4,122,641	\$ 5,102,576	\$ 5,372,152	\$ 5,372,152	\$ 5,372,152
411 Teaching Supplies	\$ 80,141	\$ 83,511	\$ 107,915	\$ 105,357	\$ 105,357	\$ 105,357
412 Auto Supplies	17,067	21,778	27,000	21,000	21,000	21,000
414 Custodial Supplies	122,646	112,080	122,500	122,500	122,500	122,500
415 A - V Supplies	1,154	1,448	2,900	2,800	2,800	2,800
416 Computer Supplies	10,124	9,605	11,550	13,450	13,450	13,450
418 Merchandise	-	10,019	3,150	450	450	450
419 General Office Supplies	248,140	259,836	259,106	286,695	286,695	286,695
420 Textbooks	512,522	37,165	208,200	155,750	155,750	155,750
425 Replacement Textbooks	-	575	2,950	2,950	2,950	2,950
430 Library Books	6,172	3,065	9,000	8,600	8,600	8,600
440 Periodicals	3,802	2,093	3,315	3,215	3,215	3,215
460 Non-Consumable Items	95,418	63,848	267,105	126,200	126,200	126,200
470 Computer Software	172,261	50,386	114,069	133,030	133,030	133,030
480 Computer Hardware	129,140	89,479	23,800	235,250	235,250	235,250
400 Supplies and Materials Total	\$ 1,398,586	\$ 744,887	\$ 1,162,560	\$ 1,217,247	\$ 1,217,247	\$ 1,217,247
520 Buildings Acquisitions	\$ 31,555	\$ 6,978	\$ -	\$ -	\$ -	\$ -
530 Improvements Other Than Buildings	10,995	5,444	-	-	-	-
541 Initial and Additional Equipment Purchase	-	-	16,000	24,000	24,000	24,000
542 Replacement Equipment Purchase	-	-	6,250	6,250	6,250	6,250
500 Capital Outlay Total	\$ 42,550	\$ 12,422	\$ 22,250	\$ 30,250	\$ 30,250	\$ 30,250
610 Redemption of Principle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
621 Regular Interest	-	-	1,000	1,000	1,000	1,000
640 Dues and Fees	62,194	53,836	63,784	64,550	64,550	64,550
651 Liability Insurance	79,525	75,438	85,000	85,000	85,000	85,000

PENDLETON SCHOOL DISTRICT
JULY 1, 2019 TO JUNE 30, 2020
GENERAL FUND
EXPENDITURE OBJECT SUMMARY

CODE & DESCRIPTION	Actual (Audited)		Budget 2018-19	Budget Next Year 2019-2020		
	2016-2017 Second Year	2017-2018 First Year		Proposed	Approved	Adopted
652 Fidelity Bond Premiums	-	-	750	750	750	750
653 Property Insurance Premiums	145,656	145,395	175,000	175,000	175,000	175,000
600 Other Objects Total	\$ 287,375	\$ 274,669	\$ 325,534	\$ 326,300	\$ 326,300	\$ 326,300
710 Fund Modification	\$ 77,000	\$ 568	\$ 77,000	\$ -	\$ -	\$ -
700 Transfers Total	\$ 77,000	\$ 568	\$ 77,000	\$ -	\$ -	\$ -
810 Planned Reserve	\$ 3,848,209	\$ 5,038,163	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
800 Other Uses of Funds Total	\$ 3,848,209	\$ 5,038,163	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Total Budget Requirements- General Fund 100	\$ 34,354,932	\$ 35,168,772	\$ 35,246,000	\$ 37,129,000	\$ 37,129,000	\$ 37,129,000

GENERAL FUND EXPENDITURES BY OBJECT CODE

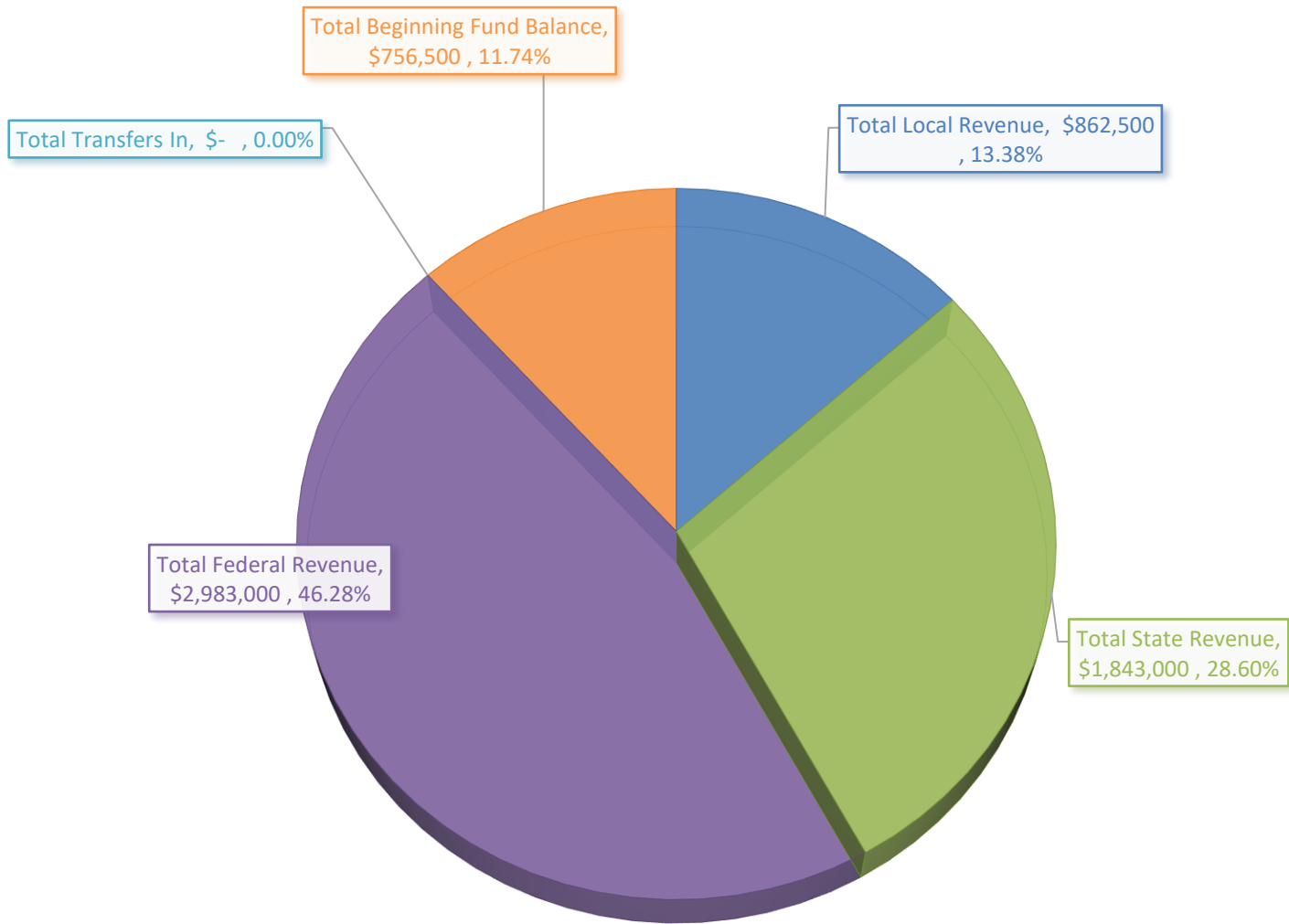


SPECIAL REVENUE

**PENDLETON SCHOOL DISTRICT
JULY 1, 2019 TO JUNE 30, 2020
SPECIAL REVENUE
REVENUE**

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2019-2020		
	2016-2017 Second Year	2017-2018 First Year	Budget 2018-19	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 53,587	\$ 59,581	\$ 33,000	\$ 3,000	\$ 3,000	\$ 3,000
1620 Food Service - Daily Sales	194,573	211,553	250,000	225,000	225,000	225,000
1710 Student Activities	568,206	601,102	557,500	342,000	342,000	342,000
1920 Donations - Private	417,572	163,683	318,900	210,500	210,500	210,500
1990 Miscellaneous	85,988	81,059	85,000	82,000	82,000	82,000
Total Local Revenue	\$ 1,319,925	\$ 1,116,978	\$ 1,244,400	\$ 862,500	\$ 862,500	\$ 862,500
2200 Restricted Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2900 Revenue for/on Behalf of the District	-	-	-	-	-	-
Total Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3102 State School Fund - School Lunch Match	\$ 11,393	\$ 11,249	\$ 15,000	\$ 13,000	\$ 13,000	\$ 13,000
3200 Restricted Grants-In-Aid	1,034,491	965,116	1,667,000	1,695,000	1,830,000	1,830,000
Total State Revenue	\$ 1,045,884	\$ 976,365	\$ 1,682,000	\$ 1,708,000	\$ 1,843,000	\$ 1,843,000
4500 Restricted Revenue from the Federal Government thru Sta	\$ 1,640,939	\$ 1,822,007	\$ 2,011,000	\$ 2,233,000	\$ 2,233,000	\$ 2,233,000
4700 Grants-In-Aid from the Federal Gov't through other Agency	296,544	318,579	440,000	660,000	660,000	660,000
4900 Revenue for/on Behalf of the District	90,044	85,259	100,000	90,000	90,000	90,000
Total Federal Revenue	\$ 2,027,527	\$ 2,225,845	\$ 2,551,000	\$ 2,983,000	\$ 2,983,000	\$ 2,983,000
5200 Interfund Transfers	\$ 77,000	\$ 2,948	\$ 77,000	\$ -	\$ -	\$ -
Total Transfers In	\$ 77,000	\$ 2,948	\$ 77,000	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	\$ 1,876,274	\$ 2,246,985	\$ 2,637,300	\$ 756,500	\$ 756,500	\$ 756,500
Total Beginning Fund Balance	\$ 1,876,274	\$ 2,246,985	\$ 2,637,300	\$ 756,500	\$ 756,500	\$ 756,500
Total Resources Special Revenue Fund 200	\$ 6,346,610	\$ 6,569,120	\$ 8,191,700	\$ 6,310,000	\$ 6,445,000	\$ 6,445,000

SPECIAL REVENUE BY REVENUE SOURCE



**PENDLETON SCHOOL DISTRICT
JULY 1, 2019 TO JUNE 30, 2020
SPECIAL REVENUE
EXPENDITURE FUNCTION SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		FTE	Budget 2018-2019	FTE	Budget Next Year 2019-2020		
	2016-2017 Second Year	2017-2018 First Year				Proposed	Approved	Adopted
1111 Elementary Instruction (K-3)	\$ 12,294	\$ 55,624		\$ 95,000		\$ 105,000	\$ 105,000	\$ 105,000
1113 Elementary Extra-Curricular	18,536	13,642		50,000		50,000	50,000	50,000
1121 Middle School Instruction	33,294	21,394		127,200		102,200	221,200	221,200
1122 Middle School Extra-Curricular	67,256	63,163		140,000		140,000	140,000	140,000
1131 High School Instruction	556,869	162,116		446,500	1.00	380,609	380,609	380,609
1132 High School Extra-Curricular	404,768	412,912		630,000		627,000	627,000	627,000
1140 Pre-kindergarten Programs	23	-		-		-	-	-
1220 Restrictive Programs for Students With Disabilities	531,300	560,000	4.6	790,000	4.60	912,000	912,000	912,000
1250 Special Education Programs	315,383	330,182	3.5	455,000	5.14	745,000	745,000	745,000
1272 Title IA/D	612,252	722,749	11.1	865,000	11.10	810,000	810,000	810,000
1280 Alternative Education	1,809	25,779	0.5	70,500	2.00	164,428	164,428	164,428
1288 Charter Schools	-	5,865		40,000		80,000	96,000	96,000
1291 English Language Learner	-	-		2,500		-	-	-
1000 Instruction Total	\$ 2,553,784	\$ 2,373,426	19.70	\$ 3,711,700	23.84	\$ 4,116,237	\$ 4,251,237	\$ 4,251,237
2110 Attendance and Social Work Service	\$ 117,106	\$ 105,995	2.5	\$ 240,000	2.50	\$ 196,836	\$ 196,836	\$ 196,836
2120 Guidance	932	21,797	1.0	155,000		80,127	80,127	80,127
2130 Health Services	-	-		-		-	-	-
2210 Improvement of Instruction Services	100,999	41,876	-	55,000	-	105,800	105,800	105,800
2220 Educational Media Services	-	-		-		-	-	-
2240 Instructional Staff Development	159,063	99,993		117,000		135,000	135,000	135,000
2310 Board of Education	-	-		-		-	-	-
2410 Office of the Principal Services	-	-		-		-	-	-
2540 Operation and Maintenance of Plant Services	-	-		2,342,000		85,000	85,000	85,000
2550 Student Transportation Services	-	-		1,000		1,000	1,000	1,000
2640 Staff Services	-	-		-		-	-	-
2000 Support Services Total	\$ 378,100	\$ 269,661	3.5	\$ 2,910,000	2.50	\$ 603,763	\$ 603,763	\$ 603,763
3100 Food Services	\$ 1,095,808	\$ 1,254,689	0.3	\$ 1,480,000	0.30	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
3300 Community Services	-	-		-		-	-	-
3000 Enterprise and Community Services Total	\$ 1,095,808	\$ 1,254,689	0.3	\$ 1,480,000	0.30	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
5110 Long-Term Debt Service	\$ -	\$ 2,000,000	-	\$ -	-	\$ -	\$ -	\$ -
5200 Transfers of Funds	71,933	85,715		90,000		90,000	90,000	90,000
5000 Other Uses Total	\$ 71,933	\$ 2,085,715	-	\$ 90,000	-	\$ 90,000	\$ 90,000	\$ 90,000
7000 Unappropriated Ending Fund Balance	\$ 2,246,984	\$ 585,629		\$ -		\$ -	\$ -	\$ -
7000 Unappropriated Ending Fund Balance	\$ 2,246,984	\$ 585,629	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total Budget Requirements- Special Revenue Fund 200	\$ 6,346,610	\$ 6,569,120	23.5	\$ 8,191,700	26.64	\$ 6,310,000	\$ 6,445,000	\$ 6,445,000

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2019 TO JUNE 30, 2020
 SPECIAL REVENUE
 EXPENDITURE SUMMARY**

	CODE & DESCRIPTION	Actual (Audited)		Budget 2018-19	Budget Next Year 2019-2020		
		2016-2017 Second Year	2017-2018 First Year		Proposed	Approved	Adopted
1000	Instruction	\$ 2,553,784	\$ 2,373,426	\$ 3,711,700	\$ 4,116,237	\$ 4,251,237	\$ 4,251,237
2000	Supporting Services	378,100	269,661	2,910,000	603,763	603,763	603,763
3000	Enterprise and Community Services	1,095,808	1,254,689	1,480,000	1,500,000	1,500,000	1,500,000
4000	Facilities Acquisition and Construction	-	-	-	-	-	-
5100	Debt Service	-	2,000,000	-	-	-	-
5200	Transfers of Funds	71,933	85,715	90,000	90,000	90,000	90,000
6000	Contingencies	-	-	-	-	-	-
7000	Unappropriated Ending Fund Balance	2,246,984	585,629	-	-	-	-
Total Expenditures Special Revenue Fund 200		\$ 6,346,610	\$ 6,569,120	\$ 8,191,700	\$ 6,310,000	\$ 6,445,000	\$ 6,445,000

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2019 TO JUNE 30, 2020
 SPECIAL REVENUE
 EXPENDITURE OBJECT SUMMARY**

	CODE & DESCRIPTION	Actual (Audited)		Budget 2018-19	Budget Next Year 2019-2020		
		2016-2017 Second Year	2017-2018 First Year		Proposed	Approved	Adopted
100	Salaries	\$ 1,104,866	\$ 1,159,006	\$ 1,409,315	\$ 1,502,512	\$ 1,587,090	\$ 1,587,090
200	Associated Payroll Costs	548,161	676,658	842,976	1,012,160	1,046,582	1,046,582
300	Purchased Services	1,353,967	1,254,655	3,933,991	2,178,991	2,194,991	2,194,991
400	Supplies & Materials	897,904	748,496	1,685,418	1,463,837	1,463,837	1,463,837
500	Capital Outlay	110,654	49,543	225,000	57,500	57,500	57,500
600	Other Objects	12,141	2,009,419	5,000	5,000	5,000	5,000
700	Transfers	71,933	85,715	90,000	90,000	90,000	90,000
800	Other Uses of Funds	2,246,984	585,629	-	-	-	-
Total Expenditures Special Revenue Fund 200		\$ 6,346,610	\$ 6,569,120	\$ 8,191,700	\$ 6,310,000	\$ 6,445,000	\$ 6,445,000

DEBT SERVICE

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2019 TO JUNE 30, 2020
 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 2018-19	Budget Next Year 2019-2020		
	2016-2017 Second Year	2017-2018 First Year		Proposed	Approved	Adopted
1111 District Received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1112 Ad Valorem Taxes - Prior Year	-	-	-	-	-	-
1190 Penalties & Interest on Taxes	-	-	-	-	-	-
1510 Interest on Investments	4,078	-	-	-	-	-
Total Local Revenue	\$ 4,078	\$ -	\$ -	\$ -	\$ -	\$ -
2900 Revenue for/on Behalf of the District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	\$ 408,414	\$ -	\$ -	\$ -	\$ -	\$ -
Total Beginning Fund Balance	\$ 408,414	\$ -	\$ -	\$ -	\$ -	\$ -
Total Resources - Debt Service Fund 300	\$ 412,493	\$ -	\$ -	\$ -	\$ -	\$ -

PENDLETON SCHOOL DISTRICT
JULY 1, 2019 TO JUNE 30, 2020
300 DEBT SERVICE
EXPENDITURES

CODE & DESCRIPTION	Actual (Audited)		Budget 2018-19	Budget Next Year 2019-2020		
	2016-2017 Second Year	2017-2018 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	-	-	-	-	-	-
5200 Interfund Transfers	412,493	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	-	-	-	-	-	-
Total Budget Requirements - Debt Service Fund 300	\$ 412,493	\$ -	\$ -	\$ -	\$ -	\$ -

**PENDLETON SCHOOL DISTRICT
JULY 1, 2019 TO JUNE 30, 2020
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 2019-2020		
	2016-2017 Second Year	2017-2018 First Year	Budget 2018-19	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 5,323	\$ 11,109	\$ 7,000	\$ 10,000	\$ 10,000	\$ 10,000
1970 Services Provided Other Funds	996,313	1,043,875	1,110,000	1,145,000	1,145,000	1,145,000
Total Local Revenue	\$ 1,001,636	\$ 1,054,984	\$ 1,117,000	\$ 1,155,000	\$ 1,155,000	\$ 1,155,000
5100 Long Term Debt Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	3,994	6,281	8,000	20,000	20,000	20,000
Total Beginning Fund Balance	\$ 3,994	\$ 6,281	\$ 8,000	\$ 20,000	\$ 20,000	\$ 20,000
Total Resources - Debt Service Fund 301	\$ 1,005,630	\$ 1,061,265	\$ 1,125,000	\$ 1,175,000	\$ 1,175,000	\$ 1,175,000

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2019 TO JUNE 30, 2020
 301 DEBT SERVICE
 EXPENDITURES**

CODE & DESCRIPTION	Actual (Audited)		Budget 2018-19	Budget Next Year 2019-2020		
	2016-2017 Second Year	2017-2018 First Year		Proposed	Approved	Adopted
5110-610 Redemption of Bond	\$ 232,789	\$ 236,177	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
5110-621 Interest Payable	766,439	812,760	870,000	920,000	920,000	920,000
5110-640 Fees	121	11	-	-	-	-
7000 Unappropriated Ending Fund Balance	6,281	12,318	5,000	5,000	5,000	5,000
Total Budget Requirements - Debt Service Fund 301	\$ 1,005,630	\$ 1,061,265	\$ 1,125,000	\$ 1,175,000	\$ 1,175,000	\$ 1,175,000

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2019 TO JUNE 30, 2020
 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 2018-19	Budget Next Year 2019-2020		
	2016-2017 Second Year	2017-2018 First Year		Proposed	Approved	Adopted
1510 Interest on Investments	\$ 7,443	\$ 12,298	\$ 7,000	\$ 20,000	\$ 20,000	\$ 20,000
1970 Services Provided Other Funds	1,290,659	1,352,301	1,438,000	1,468,000	1,468,000	1,468,000
Total Local Revenue	\$ 1,298,102	\$ 1,364,599	\$ 1,445,000	\$ 1,488,000	\$ 1,488,000	\$ 1,488,000
5400 Beginning Fund Balance	\$ 4,086	\$ 7,443	\$ 10,000	\$ 17,000	\$ 17,000	\$ 17,000
Total Beginning Fund Balance	\$ 4,086	\$ 7,443	\$ 10,000	\$ 17,000	\$ 17,000	\$ 17,000
Total Resources - Debt Service Fund 302	\$ 1,302,188	\$ 1,372,042	\$ 1,455,000	\$ 1,505,000	\$ 1,505,000	\$ 1,505,000

PENDLETON SCHOOL DISTRICT
JULY 1, 2019 TO JUNE 30, 2020
302 DEBT SERVICE
EXPENDITURES

CODE & DESCRIPTION	Actual (Audited)		Budget 2018-19	Budget Next Year 2019-2020		
	2016-2017 Second Year	2017-2018 First Year		Proposed	Approved	Adopted
5110-610 Redemption of Bond	\$ 384,879	\$ 383,116	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
5110-621 Interest Payable	909,865	976,629	1,050,000	1,100,000	1,100,000	1,100,000
5110-640 Fees	-	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	7,443	12,297	5,000	5,000	5,000	5,000
Total Budget Requirements - Debt Service Fund 302	\$ 1,302,188	\$ 1,372,042	\$ 1,455,000	\$ 1,505,000	\$ 1,505,000	\$ 1,505,000

**PENDLETON SCHOOL DISTRICT
JULY 1, 2019 TO JUNE 30, 2020
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 2018-19	Budget Next Year 2019-2020		
	2016-2017 Second Year	2017-2018 First Year		Proposed	Approved	Adopted
1111 District Received	\$ 3,084,264	\$ 3,061,709	\$ 2,892,950	\$ 2,887,950	\$ 2,887,950	\$ 2,887,950
1112 Ad Valorem Taxes - Prior Year	80,416	85,636	75,000	75,000	75,000	75,000
1190 Penalties & Interest on Taxes	3,977	4,059	-	-	-	-
1510 Interest on Investments	-	28,629	20,000	40,000	40,000	40,000
Total Local Revenue	\$ 3,168,657	\$ 3,180,033	\$ 2,987,950	\$ 3,002,950	\$ 3,002,950	\$ 3,002,950
2900 Revenue for/on Behalf of the District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	\$ 419,399	\$ 660,158	\$ 700,000	\$ 770,000	\$ 770,000	\$ 770,000
Total Beginning Fund Balance	\$ 419,399	\$ 660,158	\$ 700,000	\$ 770,000	\$ 770,000	\$ 770,000
Total Resources - Debt Service Fund 303	\$ 3,588,057	\$ 3,840,191	\$ 3,687,950	\$ 3,772,950	\$ 3,772,950	\$ 3,772,950

**PENDLETON SCHOOL DISTRICT
JULY 1, 2019 TO JUNE 30, 2020
303 DEBT SERVICE
EXPENDITURES**

CODE & DESCRIPTION	Actual (Audited)		Budget 2018-19	Budget Next Year 2019-2020			
	2016-2017 Second Year	2017-2018 First Year		Proposed	Approved	Adopted	
5110-610 Long-Term Debt - Redemption of Principle	6/15/2020 \$	888,950 \$	980,564 \$	1,082,545 \$	1,114,854 \$	1,114,854 \$	1,114,854 \$
5110-620 Long-Term Debt - Interest	12/15/2019	1,003,975	1,003,975	1,003,975	1,003,975	1,003,975	1,003,975
	6/15/2020	1,034,974	1,062,900	1,106,430	1,169,121	1,169,121	1,169,121
5110-640 Long-Term Debt - Dues & Fees		-	0	-	-	-	-
7000 Unappropriated Ending Fund Balance		660,158	792,752	495,000	485,000	485,000	485,000
Total Budget Requirements - Debt Service Fund 303		\$ 3,588,057	\$ 3,840,191	\$ 3,687,950	\$ 3,772,950	\$ 3,772,950	\$ 3,772,950

* Tax to balance is estimated as 90% of actual levy. The levy resolution required will be \$3,208,833. Debt service appropriation will be \$3,287,950.

CAPITAL PROJECTS FUND

PENDLETON SCHOOL DISTRICT
JULY 1, 2019 TO JUNE 30, 2020
400 - CAPITAL PROJECTS
REVENUE DETAIL

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2019-2020		
	2016-2017 Second Year	2017-2018 First Year	Budget 2018-19	Proposed	Approved	Adopted
1510 Earnings on Investments	\$ 46,985	\$ 13,509	\$ 2,500	\$ -	\$ -	\$ -
1960 Recovery of Prior Years' Expenditure	-	12,610				
1990 Miscellaneous	185,262	19,828	-	-	-	-
Total Local Revenue	\$ 232,247	\$ 45,947	\$ 2,500	\$ -	\$ -	\$ -
3299 Other Restricted Grants-in-aid	\$ 896,680	\$ -	\$ -	\$ -	\$ -	\$ -
Total State Revenue	\$ 896,680	\$ -	\$ -	\$ -	\$ -	\$ -
5110 Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5120 Bond Premium	-	-	-	-	-	-
5200 Interfund Transfer	412,493	-	-	-	-	-
5400 Beginning Fund Balance	10,614,212	2,345,554	587,500	-	-	-
Total Beginning Fund Balance	\$ 11,026,705	\$ 2,345,554	\$ 587,500	\$ -	\$ -	\$ -
Total Resources - Capital Projects Fund 400	\$ 12,155,632	\$ 2,391,501	\$ 590,000	\$ -	\$ -	\$ -

PENDLETON SCHOOL DISTRICT
JULY 1, 2019 TO JUNE 30, 2020
400 - CAPITAL PROJECTS
EXPENDITURE FUNCTION SUMMARY

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2019-2020				
	2016-2017 Second Year	2017-2018 First Year	FTE	Budget 2018-2019	FTE	Proposed	Approved	Adopted
2520 Fiscal Services	\$ 50,770	\$ 1	-	\$ -	-	\$ -	\$ -	\$ -
2000 Support Services Total	\$ 50,770	\$ 1	-	\$ -	-	\$ -	\$ -	\$ -
4110 Service Area Direction	\$ 390,289	\$ 48,493		\$ -		\$ -	\$ -	\$ -
4150 Building Acquisition, Construction & Improv Services	8,531,937	1,804,666		587,000		-	-	-
4180 Other Capital Items	837,082	11,256		3,000		-	-	-
4000 Facilities Acquisition and Construction Total	\$ 9,759,308	\$ 1,864,416	-	\$ 590,000	-	\$ -	\$ -	\$ -
7000 Unappropriated Ending Fund Balance	\$ 2,345,554	\$ 527,084		\$ -		\$ -	\$ -	\$ -
7000 Unappropriated Ending Fund Balance	\$ 2,345,554	\$ 527,084	-	\$ -	-	\$ -	\$ -	\$ -
Total Budget Requirements- Capital Projects Fund 400	\$ 12,155,632	\$ 2,391,501	0.00	\$ 590,000	0.00	\$ -	\$ -	\$ -

PENDLETON SCHOOL DISTRICT
JULY 1, 2019 TO JUNE 30, 2020
400 - CAPITAL PROJECTS
EXPENDITURE OBJECT SUMMARY

CODE & DESCRIPTION	Actual (Audited)		Budget 2018-19	Budget Next Year 2019-2020		
	2016-2017 Second Year	2017-2018 First Year		Proposed	Approved	Adopted
112 Classified Salaries	\$ 21,166	\$ -	\$ -	\$ -	\$ -	\$ -
100 Salaries Total	\$ 21,166	\$ -	\$ -	\$ -	\$ -	\$ -
211 PERS - Employer Contribution	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -
213 PERS - Bond 1	1,367	-	-	-	-	-
214 PERS - Bond 2	1,770	-	-	-	-	-
220 Social Security	1,385	-	-	-	-	-
231 Workers' Compensation	152	-	-	-	-	-
232 Unemployment Compensation	18	-	-	-	-	-
243 Life Insurance	41	-	-	-	-	-
247 Health Insurance - Administrators/Classified/Confidential	8,731	-	-	-	-	-
200 Associated Payroll Costs Total	\$ 13,559	\$ -	\$ -	\$ -	\$ -	\$ -
322 Repairs and Maintenance	\$ -	\$ 3,976	\$ -	\$ -	\$ -	\$ -
324 Rentals	15,917	-	-	-	-	-
342 Travel, Out of District	-	-	-	-	-	-
351 Telephone	-	-	-	-	-	-
354 Advertising	-	-	-	-	-	-
355 Printing and Binding	-	-	-	-	-	-
382 Legal Services	-	-	-	-	-	-
383 Architect/Engineer Services	224,855	39,739	-	-	-	-
389 Other Noninstructional Professional and Technical Services	-	-	-	-	-	-
390 Other General Professional and Technological Services	334,335	8,254	-	-	-	-
300 Purchased Services Total	\$ 575,106	\$ 51,969	\$ -	\$ -	\$ -	\$ -
419 General Office Supplies	\$ 1,658	\$ -	\$ -	\$ -	\$ -	\$ -
460 Non-Consumables	757,294	11,256	3,000	-	-	-
470 Computer Software	-	-	-	-	-	-
480 Computer Hardware	-	-	-	-	-	-
400 Supplies and Materials Total	\$ 758,952	\$ 11,256	\$ 3,000	\$ -	\$ -	\$ -
520 Buildings Acquisitions	\$ 8,440,107	\$ 1,793,619	\$ 582,000	\$ -	\$ -	\$ -
530 Improvements Other Than Buildings	-	7,071	5,000	-	-	-
541 Initial and Additional Equipment Purchase	-	-	-	-	-	-
500 Capital Outlay Total	\$ 8,440,107	\$ 1,800,690	\$ 587,000	\$ -	\$ -	\$ -
640 Dues and Fees	\$ 901	\$ 501	\$ -	\$ -	\$ -	\$ -
659 Other Insurance and Judgments	286	-	-	-	-	-
600 Other Objects Total	\$ 1,187	\$ 501	\$ -	\$ -	\$ -	\$ -

PENDLETON SCHOOL DISTRICT
JULY 1, 2019 TO JUNE 30, 2020
400 - CAPITAL PROJECTS
EXPENDITURE OBJECT SUMMARY

CODE & DESCRIPTION	Actual (Audited)		Budget 2018-19	Budget Next Year 2019-2020		
	2016-2017 Second Year	2017-2018 First Year		Proposed	Approved	Adopted
810 Planned Reserve	\$ 2,345,554	\$ 527,084	\$ -	\$ -	\$ -	\$ -
800 Other Uses of Funds Total	\$ 2,345,554	\$ 527,084	\$ -	\$ -	\$ -	\$ -
<hr/>						
Total Budget Requirements- Capital Projects Fund 400	\$ 12,155,632	\$ 2,391,501	\$ 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,
(District Name) (County)

to discuss the budget for the fiscal year July 1, 2019 to June 30, 2020, will be held at 107 NW 10th Street
(Location)

Pendleton, OR 97801. The meeting will take place on May 23, 2019 at 6:00
(Address) (Date) (Time)

am
 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 23, 2019 at 107 NW 10th Street
(Date) (Location)

Pendleton, OR 97801, between the hours of 7:30 X am am
(Location) (Time) pm and 4:30 am
(Time) (Time) 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, Madison Leonard 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-10136 NOTICE OF BUDGET
COMMITTEE

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:
05/02/2019

Subscribed and sworn to before me on this **2nd day of May, A.D. 2019**

Grace Ellen Bubbar
Notary Public of Oregon



**EO-10136
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, 2019 to June 30, 2020, will be held at 107 NW 10th Street Pendleton, OR 97801. The meeting will take place on May 23, 2019 at 6:00__am X 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 23, 2019 at 107 NW 10th Street Pendleton, OR 97801, between the hours of 7:30 X am pm and 4:30__am X 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
Published May 2nd of 2019.

**EO-10136
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, 2019 to June 30, 2020, will be held at 107 NW 10th Street Pendleton, OR 97801. The meeting will take place on May 23, 2019 at 6:00__am X 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 23, 2019 at 107 NW 10th Street Pendleton, OR 97801, between the hours of 7:30 X am pm and 4:30__am X 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
Published May 2nd of 2019.

Notice 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, 2019 to June 30, 2020, will be held at 107 NW 10th Street, Pendleton, OR 97801. The meeting will take place on May 23, 2019 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 23, 2019 at 107 NW 10th Street, Pendleton, OR 97801 between the hours of 7:30 a.m. and 4:30 p.m. or on the district website www.pendleton.k12.or.us.

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.

Welcome to the Pendleton School District

The Pendleton School District is located in Pendleton, Oregon, in the foothills of the Blue Mountains in northeastern Oregon. The district serves more than 3,100 students in an Early Learning Center, three elementary schools, one middle school, and one high school. The Pendleton School District has a long tradition of academic rigor, dedicated teachers with longevity in the district and students who are actively engaged in activities, sports, and their vibrant, rural community. If you have questions/comments/suggestions about the website or need assistance in finding information, please contact the District Office by emailing ronda.thornburg@pendleton.k12.or.us.

Time Change - May 13, 2019 Board Meeting

Notice of time change.

The May 13, 2019 Regular Board Meeting will be held at 7:00 pm in the Boardroom at the District Office. This is one hour later than the regular scheduled time of 6:00 pm.



Release Date: 4/29/2019

<https://pendleton.k12.or.us/>

5/1/2019

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

} AFFIDAVIT OF PUBLICATION

STATE OF OREGON
County of Umatilla } ss

I, Chloe Boyett 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

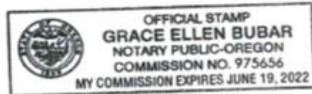
EO-10203 FORM ED-1 NOTICE OF BUDGET

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:
05/31/2019

Subscribed and sworn to before me on this **31st day of May, A.D. 2019**



Notary Public of Oregon



EO-10203
FORM ED-1 NOTICE OF BUDGET HEARING

A public meeting of the Pendleton School District 1691 Board of Directors will be held on June 10, 2019 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, 2019 as approved by the Pendleton School District 1691 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, 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: 541.966.3259 Email: michelle.jones@pendleton.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2017-2018	Adopted Budget This Year 2018-2019	Approved Budget Next Year 2019-2020
- Beginning Fund Balance	\$9,114,630	\$9,342,800	\$5,963,500
- Current Year Property Taxes, other than Local Option Taxes	8,971,672	8,977,950	9,152,890
- Current Year Local Option Property Taxes	323,329	280,000	326,000
- Other Revenue from Local Sources	4,033,119	4,086,900	3,896,500
- Revenue from Intermediate Sources	203,709	100,000	175,000
- Revenue from State Sources	25,205,530	25,562,000	27,066,000
- Revenue from Federal Sources	2,454,621	2,831,000	3,263,000
- Interfund Transfers	86,283	167,000	90,000
- All Other Budget Resources	0	0	0
Total Resources	\$56,602,891	\$56,296,650	\$49,881,890
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
- Salaries	\$17,133,061	\$19,354,345	\$18,060,392
- Other Associated Payroll Costs	8,678,000	11,084,000	12,237,831
- Purchased Services	8,429,285	9,026,567	7,861,143
- Supplies & Materials	1,504,830	2,850,078	2,881,084
- Capital Outlay	1,882,655	834,250	87,790
- Other Objects (except debt service & interfund transfers)	280,339	323,535	324,300
- Debt Service*	7,480,332	5,769,890	5,964,950
- Interfund Transfers*	86,283	167,000	90,000
- Operating Contingency	0	1,400,000	1,400,000
- Unappropriated Ending Fund Balance	6,968,243	505,000	495,000
Total Requirements	\$50,492,891	\$50,296,650	\$49,881,890
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$21,855,563	\$20,049,505	\$26,727,069
FTE	221.7	227.7	232.2
2000 Support Services	10,913,367	10,334,195	13,714,831
FTE	72.8	77.2	77.2
3000 Enterprise & Community Service	1,254,889	1,480,000	1,506,000
FTE	0.3	0.3	0.3
4000 Facility Acquisition & Construction	1,884,415	846,000	0
FTE	0	0	0
5000 Other Uses	7,480,332	5,769,890	5,964,950
5100 Debt Service*	86,283	167,000	90,000
5200 Interfund Transfers*	0	1,400,000	1,400,000
6000 Contingency	0	505,000	495,000
7000 Unappropriated Ending Fund Balance	6,968,243	505,000	495,000
Total Requirements	\$50,492,891	\$50,296,650	\$49,881,890
Total FTE	294.8	305.2	309.8

* 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 2019-20 school year is based on \$9.0 billion K-12 state funding for the triennium and is a status quo budget from 2018-19. The budget reflects an increase of 1.36 FTE in the general fund. The increased FTE is to provide a Dean of Students at our larger elementary schools as an additional support and the high school to support students ages 16-21 with disabilities with employment or career related postsecondary education or training. The budget also reflects an increase of 5.14 FTE in the special revenue funds due to the receipt of the High School Success Funds and a Youth Transition Grant. During the 2018-19 school year the District Q2AB loan was paid in full and the Capital Funds budget was fully expended, these changes are reflected in the document as well.

PROPERTY TAX LEVIES	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.4527 per \$1,000)	4.4527	4.4527	4.4527
Local Option Levy	0.4	0.4	0.4
Levy For General Obligation Bonds	\$3,218,944	\$3,214,389	\$3,208,832

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$50,499,281	
Other Bonds	\$17,942,764	\$1,000,000
Other Borrowings	\$0	\$1,000,000
Total	\$68,442,045	

Published May 31st of 2019.

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

**FORM ED-50
2019-2020**

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.

107 NW 10th Street Pendleton OR 97801 June 12, 2019

Mailing Address of District City State Zip Date Submitted

Michelle Jones Director of Business Services 541-276-6711 michelle.jones@pendleton.k12.or.us

Contact Person Title Daytime Telephone Contact Person E-mail

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 204.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	Excluded from Measure 5 Limits 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.		\$3,208,833
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$3,208,833

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. 11-18)

(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 No. 2019-06

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Pendleton School District 16R hereby adopts the budget for fiscal year 2019-2020 in the total amount of \$50,026,950. This budget is now on file at 107 NW 10th Street in Pendleton, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2019, for the following purposes:

General Fund	Special Revenue Fund
Instruction 22,610,832	Instruction 4,251,237
Support Services 13,111,168	Support Services 603,763
Enterprise & Community Services 0	Enterprise & Comm. Services 1,500,000
Facilities Acquisition 0	Transfers 90,000
Transfers 0	Total \$6,445,000
Debt Service 7,000	
Contingency 1,400,000	
Total \$37,129,000	

Debt Service Fund
Debt Service 5,957,950
Total \$5,957,950

Total APPROPRIATIONS, All Funds	\$49,531,950
Total Unappropriated and Reserve Amounts, All Funds	495,000
TOTAL ADOPTED BUDGET	\$50,026,950

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2019-2020:

- At the rate of \$4.4537 per \$1,000 of assessed value for permanent rate tax;
- At the rate of \$ 0.40 per \$1,000 of assessed value for local option tax;
- In the amount of \$3,208,833 for debt service on general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the Education Limitation

Permanent Rate Tax.....\$4.4537/\$1,000
Local Option Tax.....\$0.40/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$3,208,833

The above resolution statements were approved and declared adopted on June 10, 2019.

X Debi A. Thomas
Board Chair

X Debi A. Thomas
Superintendent