



107 NW 10th Street, Pendleton, OR 97801

2020-2021 ADOPTED PROGRAM BUDGET

Chris Fritsch
Superintendent

Michelle Jones
Budget Officer

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Introduction: The proposed budget is a reflection of year two of the K-12 \$9.0 billion 2019-2021 biennium budget. The budget presented assumes the following:

1. State School Fund (SSF) funded at 100%,
2. Special Revenue Funds including Measure 98-High School Success Act, Measure 99-Outdoor School and Student Investment Account (SIA) funded at 100%,
3. Local Levy Option Tax Option is continued (this will be unknown until after the May 19, 2020 voting), and
4. Federal programs including Title I, Title IIA and Title IV funds remain constant.

Economic Impacts: Perhaps never before has the economic forecast loomed so heavy over the budgeting process for public education. At the time of the required adoption and submission of this budget, so much is unknown. In particular the statewide economic impact on the 3rd and 4th quarters of the year. Since a majority of K-12 funding comes from revenues generated from state taxes, this makes this year's budgeting very unsettling.

Locally, our community suffered through two catastrophic events; first, the February flooding that displaced hundreds of our students and destruction to a critical employer, Keystone Manufacturing; and second, the devastation to the hospitality and tourism industry due to the COVID-19 pandemic. Currently we have no means to determine the impacts of these two events to our student enrollment.

Even with the many unknowns, the 2020-21 budget attempts to maintain the status quo relative to services delivered along with some of the additional positions that are included within our Student Investment Account plan.

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 20-21 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 20-21 reflects an increase of 8% over 19-20. A majority of this increase is due to an increase in the budgeted beginning fund balance. This increase is largely due to the abrupt end to the school year, which resulted in expenditure savings tied to transportation, utilities and substitute payroll costs. This increase allows the district to address areas identified through the SIA planning process. We believe by being fiscally conservative and building realistic ending fund balances over the last few years, allows us some flexibility for the SY 20/21.

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 \$9.5 million accounts for over 30 special revenue funds, including the state grants Measure 98 High School Success, Measure 99 Outdoor School and the Student Investment Account. Measure 98 supports a second counselor to the middle school, a dropout prevention coordinator for the high school as well as continued enhancements to our existing CTE and alternative programs. The Student Investment Account (SIA) Funds are to be used to provide resources to 1) meet the mental and behavioral needs of students and 2) address the achievement gap of historically underrepresented student groups. If fully funded the SIA will support the following additions; five K-3 teachers, three elementary behavior support specialists, an elementary heritage language teacher, an elementary music teacher, two special education teachers, two secondary dean of students, an elementary English language development paraprofessional, an online learning coordinator, an additional middle school counselor, paraprofessionals at all levels, an additional school resource officer as well as curriculum and technology at all levels.

Debt Service Funds – 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 GO Bond of 2013 funds were spent at the conclusion of the 2018-2019 school year.

Conclusion: Our goal for the current budget proposal is to add in the areas identified in the SIA planning process and maintain the existing high quality programming K-12 that we have improved upon over the last three years. While we are modestly confident we can accomplish this for the upcoming school year, any impacts to the revenue sources listed in the “Introduction” including the failure of the Local Levy Option Tax will have significant negative impacts to our staff or fund balance or both.



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. Resources for the General Fund are shown in the beginning of the budget document, with the expenditures 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 historical years are actual audited data, followed by the current budget and the proposed budget. Expenditures within a fund are listed by function and the further defined by object for accounting purposes. Functions indicate why an expenditure was made i.e. instruction (1000) or support service (2000). Objects indicate what was purchased i.e. salaries (100) or associated benefit costs (200).

Financial and Fiscal Policies

A cash accounting system is the standard for the Pendleton SD. Under this system, all revenue and expenditures are recorded when they occur during the fiscal year. The 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 audit by a certified public accountants. Copies of the current audit are available at the District Office for public review and inspection.

BUDGET COMMITTEE 2020-2021

<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	2023	2	Gail Nelson	2020
3	Dale Freeman	2023	3	Ashley Harding	2022
4	Gary George	2021	4	Kevin Hale	2021
5	Mason Murphy	2023	5	Michael Corey	2021
6	Julie Muller	2023	6	Michelle Sitz	2021
7	Debbie McBee	2021	7	Susan Bower	2022

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
2020-2021

January 13, 2020	REGULAR BOARD MEETING: Approve 2019-2020 budget calendar for 2020-2021 School Year.
February 10, 2020	REGULAR BOARD MEETING
March 9, 2020	REGULAR BOARD MEETING
March 15, 2020	Deadline for written notice of contract extension to teachers and administrators.
April 13, 2020	REGULAR BOARD MEETING
April 29, 2020	Deliver First Budget Committee Meeting Notice to Local Paper
May 1, 2020	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 11, 2020	REGULAR BOARD MEETING
May 21, 2020	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 26, 2020	BUDGET COMMITTEE WORK SESSION (IF SCHEDULED)
May 27, 2020	BUDGET COMMITTEE WORK SESSION (IF SCHEDULED)
May 28, 2020	Delivery of Budget Hearing Notices to East Oregonian
May 29, 2020	Publication of NOTICE OF BUDGET HEARING (ED-1) not more than 30 days, not less than 5 days prior to hearing.
June 8, 2020	REGULAR BOARD MEETING
June 8, 2020	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 13, 2020	REGULAR BOARD MEETING
July 15, 2020	Deadline to certify the tax levy to the county assessor or request an extension.

GENERAL FUND

**PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
GENERAL FUND
REVENUE DETAIL**

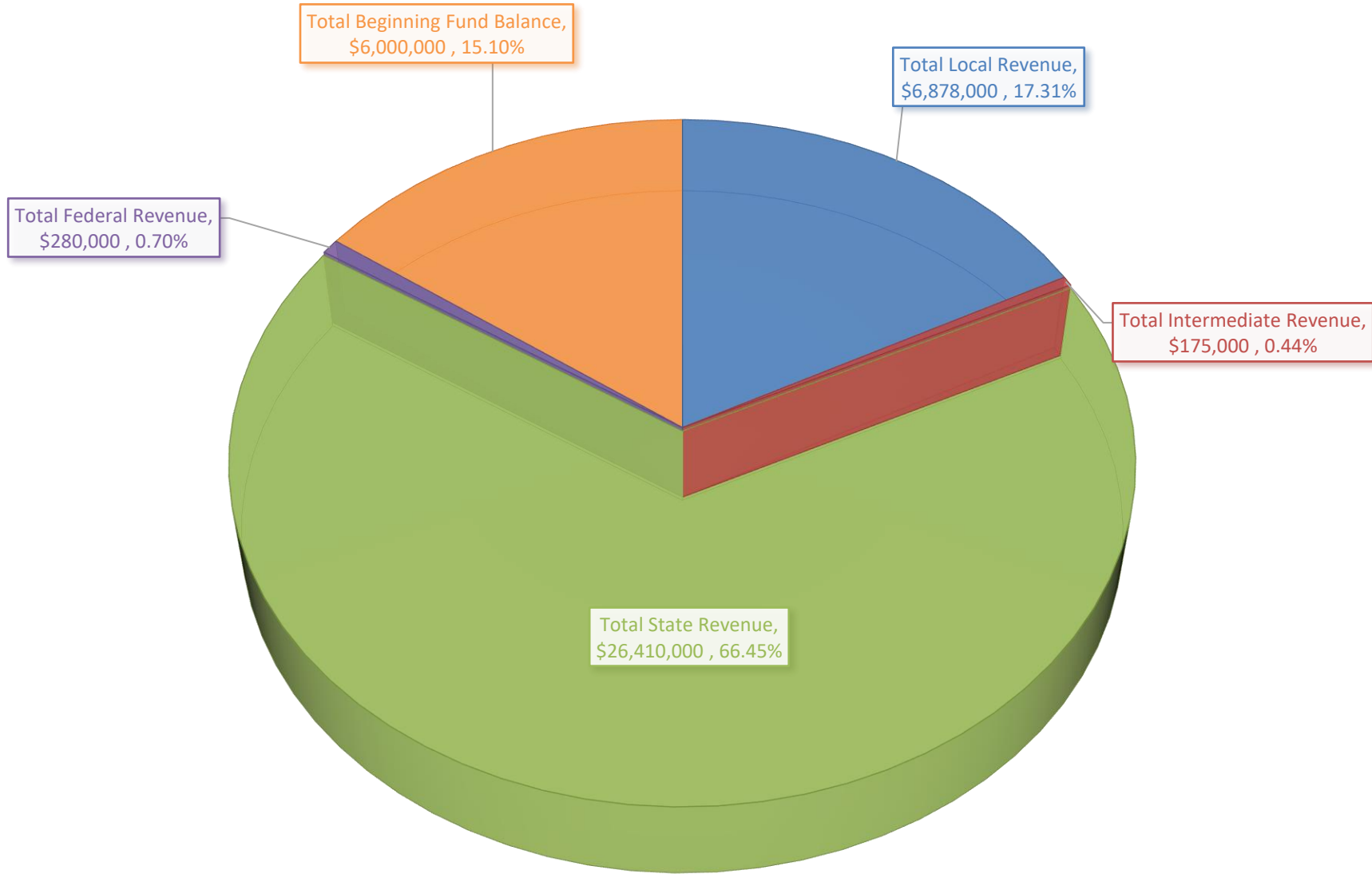
CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2020-2021		
	2017-2018 Second Year	2018-2019 First Year	Budget 2019-20	Proposed	Approved	Adopted
1111 Current Year's Taxes	\$ 5,671,622	\$ 5,872,096	\$ 6,040,000	\$ 6,350,000	\$ 6,350,000	\$ 6,350,000
1112 Prior Year's Taxes	152,705	152,679	150,000	150,000	150,000	150,000
1120 Local Option Tax	315,556	332,591	325,000	370,000	-	-
1122 Prior Year's Taxes due from Local Option Tax	7,773	7,957	10,000	7,000	7,000	7,000
1198 Penalties and Interest on Taxes	8,467	3,580	1,000	1,000	1,000	1,000
1510 Earnings on Investments	101,711	167,503	100,000	100,000	100,000	100,000
1710 Student Activities	15,469	94,091	20,000	90,000	90,000	90,000
1910 Rentals	85,970	91,565	85,000	75,000	75,000	75,000
1920 Donations - Private	2,694	6,469	5,000	5,000	5,000	5,000
1960 Recovery of Prior Years' Expenditures	1,735	1,985				
1990 Miscellaneous	188,400	147,477	100,000	100,000	100,000	100,000
1991 Substitute Reimbursement	13,478	7,530	-	-	-	-
Total Local Revenue	\$ 6,565,579	\$ 6,885,521	\$ 6,836,000	\$ 7,248,000	\$ 6,878,000	\$ 6,878,000
2101 County School Fund	\$ 86,949	\$ 91,757	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
2200 Restricted Revenue	116,760	83,797	85,000	85,000	85,000	85,000
Total Intermediate Revenue	\$ 203,709	\$ 175,554	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
3101 State School Fund	\$ 22,461,368	\$ 22,453,990	\$ 23,950,000	\$ 25,130,000	\$ 25,130,000	\$ 25,130,000
3103 Common School Fund	335,573	304,484	300,000	300,000	300,000	300,000
3199 Other Unrestricted Grants-in-aid (Tax Equalization)	172,224	167,352	160,000	160,000	-	-
3221 SSF Transportation	1,260,000	1,190,004	938,000	980,000	980,000	980,000
3299 Other Restricted Grants-in-aid	-	35,339	-	-	-	-
Total State Revenue	\$ 24,229,165	\$ 24,151,169	\$ 25,348,000	\$ 26,570,000	\$ 26,410,000	\$ 26,410,000
4500 Restricted Revenue from the Federal Government	\$ 285	\$ 897	\$ -	\$ -	\$ -	\$ -
4700 Grants in Aid from the Federal Government through Other I	8,618	1,307	-	-	-	-
4801 Federal Forest Fees	4,672	5,329	5,000	5,000	5,000	5,000
4802 Impact Aid (PL 874)	225,202	358,423	275,000	275,000	275,000	275,000
Total Federal Revenue	\$ 238,776	\$ 365,955	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000
5200 Interfund Transfers	\$ 83,335	\$ -	\$ 90,000	\$ -	\$ -	\$ -
Total Transfers In	\$ 83,335	\$ -	\$ 90,000	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	\$ 3,848,209	\$ 5,038,163	\$ 4,400,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
Total Beginning Fund Balance	\$ 3,848,209	\$ 5,038,163	\$ 4,400,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
Total Resources Fund 100	\$ 35,168,772	\$ 36,616,362	\$ 37,129,000	\$ 40,273,000	\$ 39,743,000	\$ 39,743,000

**PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
GENERAL FUND
REVENUE SUMMARY**

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2020-2021		
	2017-2018 Second Year	2018-2019 First Year	Budget 2019-20	Proposed	Approved	Adopted
1000 Revenue from Local Sources except Tax to be levied	\$ 893,957	\$ 1,013,425	\$ 796,000	\$ 898,000	\$ 528,000	\$ 528,000
2000 Revenue from Intermediate Sources	203,709	175,554	175,000	175,000	175,000	175,000
3000 Revenue from State Sources	24,229,165	24,151,169	25,348,000	26,570,000	26,410,000	26,410,000
4000 Revenue from Federal Sources	238,776	365,955	280,000	280,000	280,000	280,000
5000 Other Sources	3,931,544	5,038,163	4,490,000	6,000,000	6,000,000	6,000,000
Total Revenue Except Taxes to be Levied	\$ 29,497,150	\$ 30,744,266	\$ 31,089,000	\$ 33,923,000	\$ 33,393,000	\$ 33,393,000
1111 Tax Turnover from Current Year's Levy	\$ 5,671,622	\$ 5,872,096	\$ 6,040,000	\$ 6,350,000	\$ 6,350,000	\$ 6,350,000
** Taxes Required to Balance						
Total Resources Fund 100	\$ 35,168,772	\$ 36,616,362	\$ 37,129,000	\$ 40,273,000	\$ 39,743,000	\$ 39,743,000

* 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, 2020 TO JUNE 30, 2021
GENERAL FUND
EXPENDITURE FUNCTION SUMMARY**

CODE & DESCRIPTION	Actual (Audited)			Budget 2019-2020	FTE	Budget Next Year 2020-2021		
	2017-2018 Second Year	2018-2019 First Year	FTE			Proposed	Approved	Adopted
1111 Elementary Instruction (K-3)	\$ 6,709,450	\$ 7,006,932	64.50	\$ 8,039,520	68.75	\$ 8,152,712	\$ 8,152,712	\$ 8,152,712
1121 Middle School Instruction	3,266,123	3,461,523	29.17	3,804,721	30.45	3,757,367	3,737,864	3,737,864
1122 Middle School Extra-Curricular	106,226	100,844		111,702		113,334	113,334	113,334
1131 High School Instruction	3,806,017	3,843,644	34.33	4,234,629	35.05	4,420,463	4,420,463	4,420,463
1132 High School Extra-Curricular	442,892	475,752		485,852		495,378	495,378	495,378
1140 Pre-kindergarten Programs	41,126	8,497		150		150	150	150
1210 Programs for Talented and Gifted	665	305		3,350		3,350	3,350	3,350
1250 Special Education Programs	3,984,297	4,232,073	76.46	4,672,241	79.10	4,885,323	4,885,323	4,885,323
1280 Alternative Education	269,192	264,653	1.65	225,616	2.65	271,991	271,991	271,991
1288 Charter Schools	610,739	623,512		760,000		850,000	850,000	850,000
1291 ESL Program	229,660	248,934	2.25	273,051	3.00	296,391	296,391	296,391
1400 Summer School	15,750	12,123	-	-	-	-	-	-
1000 Instruction Total	\$ 19,482,137	\$ 20,278,791	208.36	\$ 22,610,832	219.00	\$ 23,246,458	\$ 23,226,955	\$ 23,226,955
2110 Attendance and Social Work Services	\$ 24,710	\$ 36,333		\$ 46,446		\$ 76,472	\$ 46,472	\$ 46,472
2120 Guidance Services	1,021,965	1,096,101	11.00	1,225,162	15.00	1,685,749	1,685,749	1,685,749
2130 Health Services	-	79		500		500	500	500
2140 Psychological Services	39,621	41,018	0.50	43,235	0.50	43,487	43,487	43,487
2190 Service Direction, Student Support Services	192,147	202,569	1.40	216,490	1.40	221,064	221,064	221,064
2210 Improvement of Instruction Services	38,927	40,622		63,400		63,400	63,400	63,400
2220 Educational Media Services	258,093	281,764	6.00	324,862	6.00	311,510	311,510	311,510
2310 Board of Education Services	131,051	127,486		160,500		179,075	179,075	179,075
2321 Office of the Superintendent Services	472,033	604,762	3.90	664,912	3.90	693,890	693,890	693,890
2410 Office of the Principal Services	2,231,973	2,372,190	21.00	2,504,656	24.00	2,933,801	2,933,801	2,933,801
2520 Fiscal Services	490,411	507,610	3.00	566,363	3.00	609,762	609,762	609,762
2540 Operation and Maintenance of Plant Services	3,250,333	3,427,520	28.00	4,047,637	28.00	4,430,579	4,050,579	4,050,579
2550 Student Transportation Services	1,685,821	1,433,685		2,054,700		2,054,700	2,054,700	2,054,700
2660 Technology Services	429,354	598,252		812,000		862,000	862,000	862,000
2700 Supplemental Retirement Programs	377,263	352,811		380,305		403,553	403,056	403,056
2000 Support Services Total	\$ 10,643,705	\$ 11,122,800	74.80	\$ 13,111,168	81.80	\$ 14,569,542	\$ 14,159,045	\$ 14,159,045
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	568	-		-		-	-	-
5000 Other Uses Total	\$ 4,768	\$ 4,200	-	\$ 7,000	-	\$ 7,000	\$ 7,000	\$ 7,000
6110 Operating Contingency	\$ -	\$ -		\$ 1,400,000		\$ 2,450,000	\$ 2,350,000	\$ 2,350,000
6000 Contingency Total	\$ -	\$ -	-	\$ 1,400,000	-	\$ 2,450,000	\$ 2,350,000	\$ 2,350,000
7000 Unappropriated Ending Fund Balance	\$ 5,038,163	\$ 5,210,571		\$ -		\$ -	\$ -	\$ -
7000 Unappropriated Ending Fund Balance	\$ 5,038,163	\$ 5,210,571	-	\$ -	-	\$ -	\$ -	\$ -
Total Budget Requirements- General Fund 100	\$ 35,168,772	\$ 36,616,362	283.16	\$ 37,129,000	300.80	\$ 40,273,000	\$ 39,743,000	\$ 39,743,000

**PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
GENERAL FUND
EXPENDITURE SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2019-20	Budget Next Year 2020-2021		
	2017-2018 Second Year	2018-2019 First Year		Proposed	Approved	Adopted
1000 Instruction	\$ 19,482,137	\$ 20,278,791	\$ 22,610,832	\$ 23,246,458	\$ 23,226,955	\$ 23,226,955
2000 Support Services	10,643,705	11,122,800	13,111,168	14,569,542	14,159,045	14,159,045
3000 Enterprise and Community Services	-	-	-	-	-	-
4000 Facilities	-	-	-	-	-	-
5000 Other Uses	4,768	4,200	7,000	7,000	7,000	7,000
6000 Contingencies	-	-	1,400,000	2,450,000	2,350,000	2,350,000
7000 Unappropriated Ending Fund Balance	5,038,163	5,210,571	-	-	-	-
Total Expenditures Fund 100	\$ 35,168,772	\$ 36,616,362	\$ 37,129,000	\$ 40,273,000	\$ 39,743,000	\$ 39,743,000

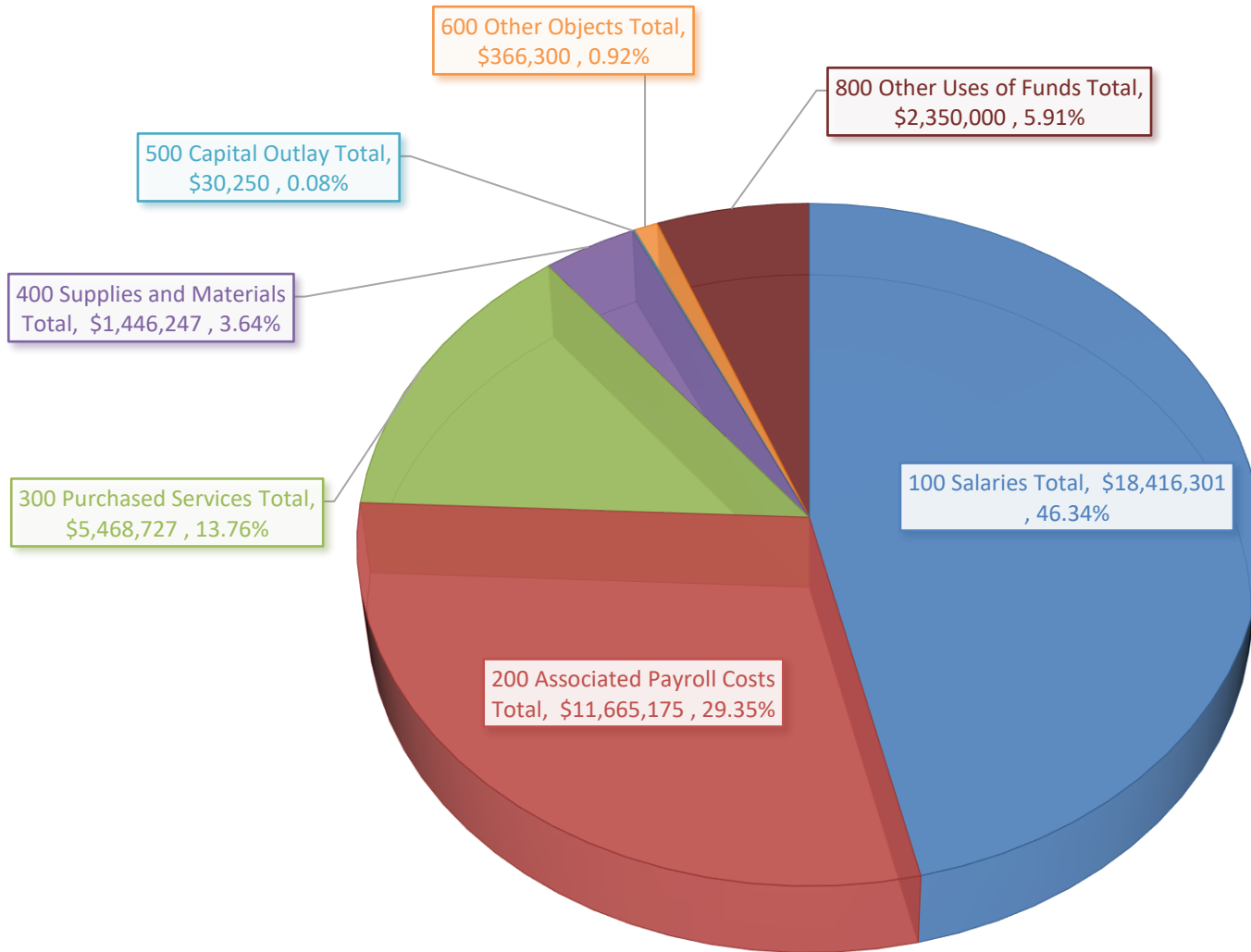
**PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
GENERAL FUND
EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2019-20	Budget Next Year 2020-2021		
	2017-2018 Second Year	2018-2019 First Year		Proposed	Approved	Adopted
111 Licensed Salaries	\$ 10,573,472	\$ 10,858,886	\$ 11,622,231	\$ 12,220,651	\$ 12,220,651	\$ 12,220,651
112 Classified Salaries	3,007,315	3,113,842	3,272,078	3,482,011	3,482,011	3,482,011
113 Administrators	1,311,535	1,403,047	1,450,749	1,501,853	1,501,853	1,501,853
114 Managerial	17,831	-	18,843	19,503	-	-
116 Early Retiree Stipend	330,303	302,133	297,006	297,453	297,453	297,453
121 Substitutes - Licensed	367,390	381,530	475,000	475,000	475,000	475,000
122 Substitutes - Classified	122,336	129,365	173,900	173,900	173,900	173,900
131 Longevity - Licensed	27,497	28,981	26,948	25,367	25,367	25,367
132 Longevity - Administrators/Classified/Confidential	71,633	68,528	70,844	72,354	72,354	72,354
134 Additional Salary	137,556	139,320	140,282	157,712	157,712	157,712
135 Overtime	7,209	4,293	10,000	10,000	10,000	10,000
100 Salaries Total	\$ 15,974,075	\$ 16,429,925	\$ 17,557,880	\$ 18,435,804	\$ 18,416,301	\$ 18,416,301
211 PERS - Employer Contribution	\$ 382,209	\$ 485,346	\$ 1,060,683	\$ 1,104,813	\$ 1,104,813	\$ 1,104,813
213 PERS - Bond 1	972,913	1,033,650	1,148,135	1,117,620	1,117,620	1,117,620
214 PERS - Bond 2	1,261,293	1,338,853	1,488,025	1,405,238	1,405,238	1,405,238
220 Social Security	1,184,212	1,222,434	1,331,936	1,402,152	1,402,152	1,402,152
231 Workers' Compensation	123,797	94,494	107,442	89,686	89,686	89,686
232 Unemployment Compensation	15,441	16,035	107,214	108,122	108,122	108,122
240 Contractual Employee Benefits	36,936	36,882	55,000	55,000	55,000	55,000
242 Health Insurance - Retirees	34,268	38,546	60,000	60,000	59,503	59,503
243 Life Insurance	22,377	21,425	21,592	21,930	21,930	21,930
247 Health Insurance - Administrators/Classified/Confidential	2,321,150	2,467,298	2,756,345	2,859,078	2,859,078	2,859,078
248 Health Insurance - Licensed	2,646,751	2,835,127	3,088,800	3,442,032	3,442,032	3,442,032
200 Associated Payroll Costs Total	\$ 9,001,347	\$ 9,590,089	\$ 11,225,171	\$ 11,665,672	\$ 11,665,175	\$ 11,665,175
310 Instruction, Technical and Professional Services	\$ -	\$ -	\$ 750	\$ 750	\$ 750	\$ 750
312 Improvement of Instruction	40	-	-	-	-	-
322 Repair & Maintenance Services	184,640	169,502	318,373	318,373	318,373	318,373
324 Rentals	17,134	20,861	30,925	31,100	31,100	31,100
325 Electricity	507,083	537,497	611,500	611,500	611,500	611,500
326 Fuel	60,498	75,667	121,000	121,000	121,000	121,000
327 Water and Sewage	143,874	172,439	205,000	205,000	205,000	205,000
328 Garbage	89,801	90,253	100,000	100,000	100,000	100,000
331 Reimbursable Student Transportation	1,568,330	1,300,599	1,900,250	1,900,250	1,900,250	1,900,250
332 Non-Reimbursable Student Transportation	118,245	142,221	156,700	156,700	156,700	156,700
341 Travel, Local in District	3,867	1,955	3,450	3,450	3,450	3,450
342 Travel, Out of District	42,781	40,878	58,250	58,250	58,250	58,250
343 Travel, Student, Out of District	40,396	46,164	23,895	23,895	23,895	23,895
351 Telephone	141,790	121,895	193,890	193,890	193,890	193,890
353 Postage	20,346	17,005	26,675	27,675	27,675	27,675
354 Advertising	3,099	16,924	20,000	20,000	20,000	20,000
355 Printing and Binding	65,704	66,655	80,449	82,449	82,449	82,449
360 Charter School Payments	610,728	623,512	760,000	850,000	850,000	850,000
374 Other Tuition	16,636	24,414	45,000	45,000	45,000	45,000
381 Audit Services	33,000	33,000	34,300	35,300	35,300	35,300
382 Legal Services	2,935	4,550	10,000	10,000	10,000	10,000
385 Management Services	955	-	10,000	10,000	10,000	10,000

PENDLETON SCHOOL DISTRICT
 JULY 1, 2020 TO JUNE 30, 2021
 GENERAL FUND
 EXPENDITURE OBJECT SUMMARY

CODE & DESCRIPTION	Actual (Audited)		Budget 2019-20	Budget Next Year 2020-2021		
	2017-2018 Second Year	2018-2019 First Year		Proposed	Approved	Adopted
386 Data Processing Services	324,845	300,109	422,600	405,000	405,000	405,000
387 Statistical Services	3,841	3,841	4,000	4,000	4,000	4,000
389 Other Non-instructional Professional/Technical Services	46,673	44,037	73,250	103,250	73,250	73,250
390 Other General Professional and Technological Services	75,400	77,800	161,895	561,895	181,895	181,895
300 Purchased Services Total	\$ 4,122,641	\$ 3,931,778	\$ 5,372,152	\$ 5,878,727	\$ 5,468,727	\$ 5,468,727
411 Teaching Supplies	\$ 83,511	\$ 91,829	\$ 105,357	\$ 105,357	\$ 105,357	\$ 105,357
412 Auto Supplies	21,778	21,376	21,000	21,000	21,000	21,000
414 Custodial Supplies	112,080	109,633	122,500	122,500	122,500	122,500
415 A - V Supplies	1,448	1,772	2,800	2,800	2,800	2,800
416 Computer Supplies	9,605	16,043	13,450	13,450	13,450	13,450
418 Merchandise	10,019	-	450	450	450	450
419 General Office Supplies	259,836	250,891	286,695	295,695	295,695	295,695
420 Textbooks	37,165	176,995	155,750	305,750	305,750	305,750
425 Replacement Textbooks	575	74	2,950	2,950	2,950	2,950
430 Library Books	3,065	3,706	8,600	8,600	8,600	8,600
440 Periodicals	2,093	1,793	3,215	3,215	3,215	3,215
460 Non-Consumable Items	63,848	119,276	126,200	176,200	176,200	176,200
470 Computer Software	50,386	100,529	133,030	133,030	133,030	133,030
480 Computer Hardware	89,479	204,345	235,250	255,250	255,250	255,250
400 Supplies and Materials Total	\$ 744,887	\$ 1,098,261	\$ 1,217,247	\$ 1,446,247	\$ 1,446,247	\$ 1,446,247
520 Buildings Acquisitions	\$ 6,978	\$ 13,523	\$ -	\$ -	\$ -	\$ -
530 Improvements Other Than Buildings	5,444	10,680	-	-	-	-
541 Initial and Additional Equipment Purchase	-	49,776	24,000	24,000	24,000	24,000
542 Replacement Equipment Purchase	-	-	6,250	6,250	6,250	6,250
500 Capital Outlay Total	\$ 12,422	\$ 73,979	\$ 30,250	\$ 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	53,836	56,652	64,550	64,550	64,550	64,550
651 Liability Insurance	75,438	73,234	85,000	100,000	100,000	100,000
652 Fidelity Bond Premiums	-	-	750	750	750	750
653 Property Insurance Premiums	145,395	151,874	175,000	200,000	200,000	200,000
600 Other Objects Total	\$ 274,669	\$ 281,760	\$ 326,300	\$ 366,300	\$ 366,300	\$ 366,300
710 Fund Modification	\$ 568	\$ -	\$ -	\$ -	\$ -	\$ -
700 Transfers Total	\$ 568	\$ -	\$ -	\$ -	\$ -	\$ -
810 Planned Reserve	\$ 5,038,163	\$ 5,210,571	\$ 1,400,000	\$ 2,450,000	\$ 2,350,000	\$ 2,350,000
800 Other Uses of Funds Total	\$ 5,038,163	\$ 5,210,571	\$ 1,400,000	\$ 2,450,000	\$ 2,350,000	\$ 2,350,000
Total Budget Requirements- General Fund 100	\$ 35,168,772	\$ 36,616,362	\$ 37,129,000	\$ 40,273,000	\$ 39,743,000	\$ 39,743,000

GENERAL FUND EXPENDITURES BY OBJECT CODE

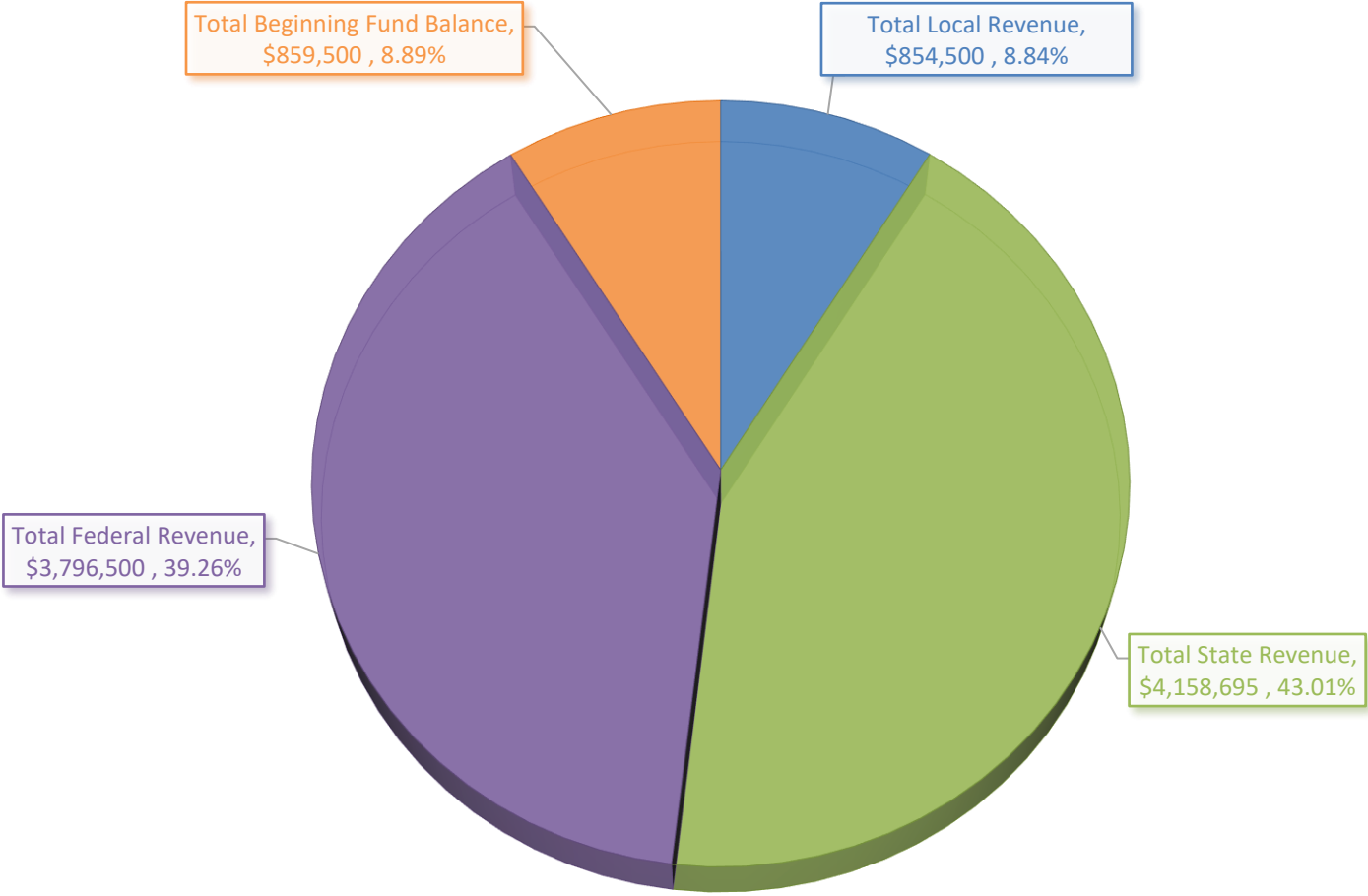


SPECIAL REVENUE

**PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
SPECIAL REVENUE
REVENUE**

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2020-2021		
	2017-2018 Second Year	2018-2019 First Year	Budget 2019-20	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 59,581	\$ 6,458	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
1620 Food Service - Daily Sales	211,553	205,996	225,000	225,000	225,000	225,000
1710 Student Activities	601,102	706,951	342,000	342,000	342,000	342,000
1920 Donations - Private	163,683	183,568	210,500	202,500	202,500	202,500
1990 Miscellaneous	81,059	77,574	82,000	82,000	82,000	82,000
Total Local Revenue	\$ 1,116,978	\$ 1,180,548	\$ 862,500	\$ 854,500	\$ 854,500	\$ 854,500
2200 Restricted Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2900 Revenue for/on Behalf of the District	-	-	-	-	-	-
Total Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3102 State School Fund - School Lunch Match	\$ 11,249	\$ 12,157	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
3200 Restricted Grants-In-Aid	965,116	1,304,231	1,830,000	4,145,695	4,145,695	4,145,695
Total State Revenue	\$ 976,365	\$ 1,316,388	\$ 1,843,000	\$ 4,158,695	\$ 4,158,695	\$ 4,158,695
4500 Restricted Revenue from the Federal Government thru Sta	\$ 1,822,007	\$ 1,808,426	\$ 2,313,000	\$ 3,706,500	\$ 3,706,500	\$ 3,706,500
4700 Grants-In-Aid from the Federal Gov't through other Agency	318,579	375,933	660,000	-	-	-
4900 Revenue for/on Behalf of the District	85,259	91,718	90,000	90,000	90,000	90,000
Total Federal Revenue	\$ 2,225,845	\$ 2,276,076	\$ 3,063,000	\$ 3,796,500	\$ 3,796,500	\$ 3,796,500
5200 Interfund Transfers	\$ 2,948	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers In	\$ 2,948	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	\$ 2,246,985	\$ 585,629	\$ 756,500	\$ 859,500	\$ 859,500	\$ 859,500
Total Beginning Fund Balance	\$ 2,246,985	\$ 585,629	\$ 756,500	\$ 859,500	\$ 859,500	\$ 859,500
Total Resources Special Revenue Fund 200	\$ 6,569,120	\$ 5,358,640	\$ 6,525,000	\$ 9,669,195	\$ 9,669,195	\$ 9,669,195

SPECIAL REVENUE BY REVENUE SOURCE



**PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
SPECIAL REVENUE
EXPENDITURE FUNCTION SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		FTE	Budget 2019-2020	FTE	Budget Next Year 2020-2021		
	2017-2018 Second Year	2018-2019 First Year				Proposed	Approved	Adopted
1111 Elementary Instruction (K-3)	\$ 55,624	\$ 73,212		\$ 105,000	7.00	\$ 1,488,934	\$ 1,488,934	\$ 1,488,934
1113 Elementary Extra-Curricular	13,642	13,584		50,000		30,000	30,000	30,000
1121 Middle School Instruction	21,394	72,250		221,200	2.00	307,461	307,461	307,461
1122 Middle School Extra-Curricular	63,163	100,098		140,000		140,000	140,000	140,000
1131 High School Instruction	162,116	488,045	1.00	380,609	4.00	633,266	633,266	633,266
1132 High School Extra-Curricular	412,912	589,882		627,000		735,500	735,500	735,500
1220 Restrictive Programs for Students With Disabilities	560,000	564,890	4.60	912,000	4.60	740,000	740,000	740,000
1250 Special Education Programs	330,182	383,693	5.14	745,000	16.50	1,349,397	1,349,397	1,349,397
1272 Title IA/D	722,749	718,574	11.10	810,000	12.10	975,000	975,000	975,000
1280 Alternative Education	25,779	69,621	2.00	244,428	2.00	250,125	250,125	250,125
1288 Charter Schools	5,865	55,141		96,000		100,000	100,000	100,000
1291 English Language Learner	-	-		-	1.00	45,830	45,830	45,830
1000 Instruction Total	\$ 2,373,426	\$ 3,128,989	23.84	\$ 4,331,237	49.20	\$ 6,795,512	\$ 6,795,512	\$ 6,795,512
2110 Attendance and Social Work Service	\$ 105,995	\$ 199,892	2.50	\$ 196,836	2.50	\$ 199,131	\$ 199,131	\$ 199,131
2120 Guidance	21,797	65,038		80,127	4.00	480,072	480,072	480,072
2210 Improvement of Instruction Services	41,876	85,375	-	105,800		220,500	220,500	220,500
2240 Instructional Staff Development	99,993	2,849		135,000		20,000	20,000	20,000
2410 Office of the Principal Services	-	-		-	2.00	257,980	257,980	257,980
2540 Operation and Maintenance of Plant Services	-	174,650		85,000		185,000	185,000	185,000
2550 Student Transportation Services	-	-		1,000		1,000	1,000	1,000
2660 Technology Services	-	-		-		10,000	10,000	10,000
2000 Support Services Total	\$ 269,661	\$ 527,805	2.50	\$ 603,763	8.50	\$ 1,373,683	\$ 1,373,683	\$ 1,373,683
3100 Food Services	\$ 1,254,689	\$ 1,140,965	0.30	\$ 1,500,000	0.30	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
3300 Community Services	-	-		-		-	-	-
3000 Enterprise and Community Services Total	\$ 1,254,689	\$ 1,140,965	0.30	\$ 1,500,000	0.30	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
5110 Long-Term Debt Service	\$ 2,000,000	\$ -	-	\$ -		\$ -	\$ -	\$ -
5200 Transfers of Funds	85,715	480		90,000		-	-	-
5000 Other Uses Total	\$ 2,085,715	\$ 480	-	\$ 90,000	-	\$ -	\$ -	\$ -
7000 Unappropriated Ending Fund Balance	\$ 585,629	\$ 560,401		\$ -		\$ -	\$ -	\$ -
7000 Unappropriated Ending Fund Balance	\$ 585,629	\$ 560,401	-	\$ -	-	\$ -	\$ -	\$ -
Total Budget Requirements- Special Revenue Fund 200	\$ 6,569,120	\$ 5,358,640	26.64	\$ 6,525,000	58.00	\$ 9,669,195	\$ 9,669,195	\$ 9,669,195

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2020 TO JUNE 30, 2021
 SPECIAL REVENUE
 EXPENDITURE SUMMARY**

	CODE & DESCRIPTION	Actual (Audited)		Budget 2019-20	Budget Next Year 2020-2021		
		2017-2018 Second Year	2018-2019 First Year		Proposed	Approved	Adopted
1000	Instruction	\$ 2,373,426	\$ 3,128,989	\$ 4,331,237	\$ 6,795,512	\$ 6,795,512	\$ 6,795,512
2000	Supporting Services	269,661	527,805	603,763	1,373,683	1,373,683	1,373,683
3000	Enterprise and Community Services	1,254,689	1,140,965	1,500,000	1,500,000	1,500,000	1,500,000
4000	Facilities Acquisition and Construction	-	-	-	-	-	-
5100	Debt Service	2,000,000	-	-	-	-	-
5200	Transfers of Funds	85,715	480	90,000	-	-	-
6000	Contingencies	-	-	-	-	-	-
7000	Unappropriated Ending Fund Balance	585,629	560,401	-	-	-	-
Total Expenditures Special Revenue Fund 200		\$ 6,569,120	\$ 5,358,640	\$ 6,525,000	\$ 9,669,195	\$ 9,669,195	\$ 9,669,195

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2020 TO JUNE 30, 2021
 SPECIAL REVENUE
 EXPENDITURE OBJECT SUMMARY**

	CODE & DESCRIPTION	Actual (Audited)		Budget 2019-20	Budget Next Year 2020-2021		
		2017-2018 Second Year	2018-2019 First Year		Proposed	Approved	Adopted
100	Salaries	\$ 1,159,006	\$ 1,244,568	\$ 1,587,090	\$ 3,320,196	\$ 3,320,196	\$ 3,320,196
200	Associated Payroll Costs	676,658	717,900	1,046,582	2,292,873	2,292,873	2,292,873
300	Purchased Services	1,254,655	1,214,680	2,274,991	2,374,427	2,374,427	2,374,427
400	Supplies & Materials	748,496	1,085,811	1,463,837	1,616,699	1,616,699	1,616,699
500	Capital Outlay	49,543	520,035	57,500	60,000	60,000	60,000
600	Other Objects	2,009,419	14,765	5,000	5,000	5,000	5,000
700	Transfers	85,715	480	90,000	-	-	-
800	Other Uses of Funds	585,629	560,401	-	-	-	-
Total Expenditures Special Revenue Fund 200		\$ 6,569,120	\$ 5,358,640	\$ 6,525,000	\$ 9,669,195	\$ 9,669,195	\$ 9,669,195

DEBT SERVICE

**PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
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 2020-2021			
	2017-2018 Second Year	2018-2019 First Year	Budget 2019-20	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 11,109	\$ 12,908	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
1970 Services Provided Other Funds	1,043,875	1,095,329	1,145,000	1,235,000	1,235,000	1,235,000
Total Local Revenue	\$ 1,054,984	\$ 1,108,238	\$ 1,155,000	\$ 1,245,000	\$ 1,245,000	\$ 1,245,000
5100 Long Term Debt Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	6,281	14,382	20,000	20,000	20,000	20,000
Total Beginning Fund Balance	\$ 6,281	\$ 14,382	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total Resources - Debt Service Fund 301	\$ 1,061,265	\$ 1,122,620	\$ 1,175,000	\$ 1,265,000	\$ 1,265,000	\$ 1,265,000

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2020 TO JUNE 30, 2021
 301 DEBT SERVICE
 EXPENDITURES**

CODE & DESCRIPTION	Actual (Audited)		Budget 2019-20	Budget Next Year 2020-2021		
	2017-2018 Second Year	2018-2019 First Year		Proposed	Approved	Adopted
5110-610 Redemption of Bond	\$ 236,177	\$ 240,017	\$ 250,000	\$ 800,000	\$ 800,000	\$ 800,000
5110-621 Interest Payable	812,760	864,033	920,000	460,000	460,000	460,000
5110-640 Fees	11	41	-	-	-	-
7000 Unappropriated Ending Fund Balance	12,318	18,529	5,000	5,000	5,000	5,000
Total Budget Requirements - Debt Service Fund 301	\$ 1,061,265	\$ 1,122,620	\$ 1,175,000	\$ 1,265,000	\$ 1,265,000	\$ 1,265,000

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2020 TO JUNE 30, 2021
 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 2019-20	Budget Next Year 2020-2021		
	2017-2018 Second Year	2018-2019 First Year		Proposed	Approved	Adopted
1510 Interest on Investments	\$ 12,298	\$ 21,980	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000
1970 Services Provided Other Funds	1,352,301	1,417,447	1,468,000	1,570,000	1,570,000	1,570,000
Total Local Revenue	\$ 1,364,599	\$ 1,439,426	\$ 1,488,000	\$ 1,580,000	\$ 1,580,000	\$ 1,580,000
5400 Beginning Fund Balance	\$ 7,443	\$ 10,233	\$ 17,000	\$ 25,000	\$ 25,000	\$ 25,000
Total Beginning Fund Balance	\$ 7,443	\$ 10,233	\$ 17,000	\$ 25,000	\$ 25,000	\$ 25,000
Total Resources - Debt Service Fund 302	\$ 1,372,042	\$ 1,449,659	\$ 1,505,000	\$ 1,605,000	\$ 1,605,000	\$ 1,605,000

PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
302 DEBT SERVICE
EXPENDITURES

CODE & DESCRIPTION	Actual (Audited)		Budget 2019-20	Budget Next Year 2020-2021		
	2017-2018 Second Year	2018-2019 First Year		Proposed	Approved	Adopted
5110-610 Redemption of Bond	\$ 383,116	\$ 381,659	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
5110-621 Interest Payable	976,629	1,047,842	1,100,000	1,200,000	1,200,000	1,200,000
5110-640 Fees	-	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	12,297	20,158	5,000	5,000	5,000	5,000
Total Budget Requirements - Debt Service Fund 302	\$ 1,372,042	\$ 1,449,659	\$ 1,505,000	\$ 1,605,000	\$ 1,605,000	\$ 1,605,000

**PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
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 2019-20	Budget Next Year 2020-2021		
	2017-2018 Second Year	2018-2019 First Year		Proposed	Approved	Adopted
1111 District Received	\$ 3,061,709	\$ 3,060,076	\$ 2,887,950	\$ 2,881,450	\$ 2,881,450	\$ 2,881,450
1112 Ad Valorem Taxes - Prior Year	85,636	84,841	75,000	75,000	75,000	75,000
1190 Penalties & Interest on Taxes	4,059	1,385	-	-	-	-
1510 Interest on Investments	28,629	47,348	40,000	50,000	50,000	50,000
Total Local Revenue	\$ 3,180,033	\$ 3,193,650	\$ 3,002,950	\$ 3,006,450	\$ 3,006,450	\$ 3,006,450
2900 Revenue for/on Behalf of the District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	\$ 660,158	\$ 792,752	\$ 770,000	\$ 685,000	\$ 685,000	\$ 685,000
Total Beginning Fund Balance	\$ 660,158	\$ 792,752	\$ 770,000	\$ 685,000	\$ 685,000	\$ 685,000
Total Resources - Debt Service Fund 303	\$ 3,840,191	\$ 3,986,402	\$ 3,772,950	\$ 3,691,450	\$ 3,691,450	\$ 3,691,450

**PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
303 DEBT SERVICE
EXPENDITURES**

CODE & DESCRIPTION	Actual (Audited)		Budget 2019-20	Budget Next Year 2020-2021		
	2017-2018 Second Year	2018-2019 First Year		Proposed	Approved	Adopted
5110-610 Long-Term Debt - Redemption of Principle	6/15/2021 \$ 980,564	\$ 1,082,545	\$ 1,114,854	\$ 1,701,580	\$ 1,701,580	\$ 1,701,580
5110-620 Long-Term Debt - Interest	12/15/2020 1,003,975	1,003,734	1,003,975	698,225	698,225	698,225
	6/15/2021 1,062,900	1,105,965	1,169,121	931,645	931,645	931,645
5110-640 Long-Term Debt - Dues & Fees	0	0	-	-	-	-
7000 Unappropriated Ending Fund Balance	792,752	794,157	485,000	360,000	360,000	360,000
Total Budget Requirements - Debt Service Fund 303	\$ 3,840,191	\$ 3,986,402	\$ 3,772,950	\$ 3,691,450	\$ 3,691,450	\$ 3,691,450

* Tax to balance is estimated as 90% of actual levy. The levy resolution required will be \$3,201,611. Debt service appropriation will be \$3,331,450.

CAPITAL PROJECTS FUND

PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
400 - CAPITAL PROJECTS
REVENUE DETAIL

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2020-2021		
	2017-2018 Second Year	2018-2019 First Year	Budget 2019-20	Proposed	Approved	Adopted
1510 Earnings on Investments	\$ 13,509	\$ 228	\$ -	\$ -	\$ -	\$ -
1960 Recovery of Prior Years' Expenditure	12,610	-	-	-	-	-
1990 Miscellaneous	19,828	24,288	-	-	-	-
Total Local Revenue	\$ 45,947	\$ 24,516	\$ -	\$ -	\$ -	\$ -
3299 Other Restricted Grants-in-aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5110 Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5120 Bond Premium	-	-	-	-	-	-
5200 Interfund Transfer	-	-	-	-	-	-
5400 Beginning Fund Balance	2,345,554	527,084	-	-	-	-
Total Beginning Fund Balance	\$ 2,345,554	\$ 527,084	\$ -	\$ -	\$ -	\$ -
Total Resources - Capital Projects Fund 400	\$ 2,391,501	\$ 551,601	\$ -	\$ -	\$ -	\$ -

PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
400 - CAPITAL PROJECTS
EXPENDITURE FUNCTION SUMMARY

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2020-2021				
	2017-2018 Second Year	2018-2019 First Year	FTE	Budget 2019-2020	FTE	Proposed	Approved	Adopted
2520 Fiscal Services	\$ 1	\$ -	-	\$ -	-	\$ -	\$ -	\$ -
2000 Support Services Total	\$ 1	\$ -	-	\$ -	-	\$ -	\$ -	\$ -
4110 Service Area Direction	\$ 48,493	\$ -	-	\$ -	-	\$ -	\$ -	\$ -
4150 Building Acquisition, Construction & Improv Services	1,804,666	546,398	-	-	-	-	-	-
4180 Other Capital Items	11,256	5,202	-	-	-	-	-	-
4000 Facilities Acquisition and Construction Total	\$ 1,864,416	\$ 551,601	-	\$ -	-	\$ -	\$ -	\$ -
7000 Unappropriated Ending Fund Balance	\$ 527,084	\$ -	-	\$ -	-	\$ -	\$ -	\$ -
7000 Unappropriated Ending Fund Balance	\$ 527,084	\$ -	-	\$ -	-	\$ -	\$ -	\$ -
Total Budget Requirements- Capital Projects Fund 400	\$ 2,391,501	\$ 551,601	0.00	\$ -	0.00	\$ -	\$ -	\$ -

PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
400 - CAPITAL PROJECTS
EXPENDITURE OBJECT SUMMARY

CODE & DESCRIPTION	Actual (Audited)		Budget 2019-20	Budget Next Year 2020-2021		
	2017-2018 Second Year	2018-2019 First Year		Proposed	Approved	Adopted
112 Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100 Salaries Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
211 PERS - Employer Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
213 PERS - Bond 1	-	-	-	-	-	-
214 PERS - Bond 2	-	-	-	-	-	-
220 Social Security	-	-	-	-	-	-
231 Workers' Compensation	-	-	-	-	-	-
232 Unemployment Compensation	-	-	-	-	-	-
243 Life Insurance	-	-	-	-	-	-
247 Health Insurance - Administrators/Classified/Confidential	-	-	-	-	-	-
200 Associated Payroll Costs Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
322 Repairs and Maintenance	\$ 3,976	\$ -	\$ -	\$ -	\$ -	\$ -
382 Legal Services	-	-	-	-	-	-
383 Architect/Engineer Services	39,739	-	-	-	-	-
389 Other Noninstructional Professional and Technical Services	-	-	-	-	-	-
390 Other General Professional and Technological Services	8,254	-	-	-	-	-
300 Purchased Services Total	\$ 51,969	\$ -	\$ -	\$ -	\$ -	\$ -
419 General Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460 Non-Consumables	11,256	5,975	-	-	-	-
480 Computer Hardware	-	-	-	-	-	-
400 Supplies and Materials Total	\$ 11,256	\$ 5,975	\$ -	\$ -	\$ -	\$ -
520 Buildings Acquisitions	\$ 1,793,619	\$ 517,739	\$ -	\$ -	\$ -	\$ -
530 Improvements Other Than Buildings	7,071	27,886	-	-	-	-
541 Initial and Additional Equipment Purchase	-	-	-	-	-	-
500 Capital Outlay Total	\$ 1,800,690	\$ 545,625	\$ -	\$ -	\$ -	\$ -
640 Dues and Fees	\$ 501	\$ -	\$ -	\$ -	\$ -	\$ -
659 Other Insurance and Judgments	-	-	-	-	-	-
600 Other Objects Total	\$ 501	\$ -	\$ -	\$ -	\$ -	\$ -
810 Planned Reserve	\$ 527,084	\$ -	\$ -	\$ -	\$ -	\$ -
800 Other Uses of Funds Total	\$ 527,084	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budget Requirements- Capital Projects Fund 400	\$ 2,391,501	\$ 551,601	\$ -	\$ -	\$ -	\$ -

APPENDICES

Notice of Budget Committee Meetings

The public meetings 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, 2020 to June 30, 2021, will be held May 21, 2020 at 6 pm. In response to the current health emergency resulting from the COVID-19 pandemic, the meetings will be held electronically. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

The meeting will be available via Zoom. If you would like to join the meeting virtually, please email mijones@pendletonsd.org for login information.

Public comment will also be taken in written format. Written comments received by 3 pm on May 20, 2020 will be read during the public comment section of the meeting on May 21, 2020. Comments will be subject to a three-minute limit per community member.

A copy of the budget document may be inspected online at www.pendleton.k12.or.us, via email request to mijones@pendletonsd.org or obtained by mail or in person from the District Administrative Offices located at 107 NW 10th Street or on or after May 15, 2020. These are public meetings where deliberation of the budget committee will take place. Any person may provide comments at the meetings. Notice of publication is also available at www.pendleton.k12.or.us.

Dated this 8th day of May.

WELCOME TO THE PENDLETON SCHOOL DISTRICT

Welcome to the Pendleton School District. We are located at the base of the Blue Mountains in Northeastern Oregon. Pendleton is known worldwide for the Pendleton Round Up, which takes place the second week of September for more than a 100 years. We are equally proud of our school district that provides diverse opportunities for students in preparation for their lives after high school.

We are home to 3100 students, 165 licensed staff and 150 support staff. We operate four elementary schools, one middle school, one comprehensive high school and one alternative high school. In addition, we are the host to Nixya'awil Charter School that serves students on the Confederated Tribes of the Umatilla Indian Reservation.

Our work is driven by four main goals that are the focus of our efforts and they include:

- Instructional Excellence, which involves seeking out the very best people to work with our students. Then providing our staff with professional growth opportunities throughout their careers.
- Our people make the difference.

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

} AFFIDAVIT OF PUBLICATION

STATE OF OREGON
County of Umatilla } ss

I, Madison Lybrand 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-10736 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:
05/12/2020

Subscribed and sworn to before me on this **15th day of May, A.D. 2020**

Dayle R Stinson
Notary Public of Oregon



**EO-10736
NOTICE OF BUDGET
COMMITTEE MEETINGS**
The public meetings 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, 2020 to June 30, 2021, will be held May 21, 2020 at 6pm. In response to the current health emergency resulting from the COVID-19 pandemic, the meetings will be held electronically. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. The meeting will be available via Zoom, if you would like join the meeting virtually please email mijones@pendletonsd.org for login information. Public comment will also be taken in written format. Written comments received by 3 pm on May 20, 2020 will be read during the public comment section of the meeting on May 21, 2020. Comments will be subject to a three minute limit per community member. A copy of the budget document may be inspected online at www.pendleton.k12.or.us, via email request to mijones@pendletonsd.org or obtained by mail or in person from the District Administrative Offices located at 107 NW 10th Street or on or after May 15, 2020. These are public meetings where deliberation of the budget committee will take place. Any person may provide comment at the meetings. Notice of publication is also available at www.pendleton.k12.or.us.
Published May 12th of 2020.

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

} AFFIDAVIT OF PUBLICATION

STATE OF OREGON
County of Umatilla } ss

I, Madison Lybrand 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-10779 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:
05/30/2020

Subscribed and sworn to before me on this 5th day of June, A.D. 2020

Dayle R Stinson
Notary Public of Oregon



EO-10779 FORM ED-1 NOTICE OF BUDGET HEARING			
A public meeting of the Pendleton School District 16R will be held on June 8, 2020 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, 2020 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 between the hours of 7:30 a.m. and 4:00 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: mijones@pendletonsd.org	
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2018-2019	Adopted Budget This Year 2019-2020	Approved Budget Next Year 2020-2021
Beginning Fund Balance	\$5,968,243	\$5,963,500	\$7,569,500
Current Year Property Taxes, other than Local Option Taxes	9,174,656	9,153,950	9,457,450
Current Year Local Option Property Taxes	340,548	335,000	0
Other Revenue from Local Sources	4,316,695	3,855,500	4,106,500
Revenue from Intermediate Sources	175,554	175,000	175,000
Revenue from State Sources	25,467,557	27,191,000	30,568,695
Revenue from Federal Sources	2,642,031	3,343,000	4,076,500
Interfund Transfers	0	90,000	0
All Other Budget Resources	0	0	0
Total Resources	\$49,085,284	\$50,106,950	\$55,973,645
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$17,674,493	\$19,144,970	\$21,736,497
Other Associated Payroll Costs	10,307,989	12,271,753	13,958,048
Purchased Services	5,146,458	7,647,143	7,843,154
Supplies & Materials	2,190,047	2,081,084	3,062,946
Capital Outlay	1,139,639	87,790	90,250
Other Objects (except debt service & interfund transfers)	292,806	324,900	984,200
Debt Service*	5,730,036	5,964,950	6,199,450
Interfund Transfers*	0	90,000	0
Operating Contingency	0	1,400,000	2,350,000
Unappropriated Ending Fund Balance & Reserves	6,603,816	495,000	370,000
Total Requirements	\$49,085,284	\$50,106,950	\$55,973,645
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$23,408,261	\$26,842,069	\$30,022,467
FTE	227.7	232.2	268.2
2000 Support Services	11,650,605	13,714,931	15,532,728
FTE	77.3	77.3	90.3
3000 Enterprise & Community Service	1,140,965	1,500,000	1,500,000
FTE	0.3	0.3	0.3
4000 Facility Acquisition & Construction	551,601	0	0
FTE	0	0	0
5000 Other Uses	5,730,036	5,964,950	6,199,450
5100 Debt Service*	0	90,000	0
5200 Interfund Transfers*	0	1,400,000	2,350,000
6000 Contingency	0	495,000	370,000
7000 Unappropriated Ending Fund Balance	6,603,816	495,000	370,000
Total Requirements	\$49,085,284	\$50,106,950	\$55,973,645
Total FTE	305.3	309.8	358.8
STATEMENT OF CHARGES IN ACTIVITIES and SOURCES OF FINANCING **			
The budget for the 2020-21 school year is based on \$9.0 billion K-12 state funding for the biennium. The General Fund budget for 20-21 reflects an increase of 8% over 19-20. A majority of this increase is due to an increase in the budgeted beginning fund balance. This increase is largely due to the abrupt end to the school year, which resulted in expenditure savings tied to transportation, utilities and substitute payroll costs. This increase allows the district to address areas identified through the SIA planning process. The Special Revenue budget of \$9.5 million accounts for over 30 special revenue funds, including the state grants Measure 96 High School Success, Measure 99 Outdoor School and the Student Investment Account. Measure 96 supports a second counselor to the middle school, a dropout prevention coordinator for the high school as well as continued enhancements to our existing CTE and alternative programs. The Student Investment Account (SIA) Funds are to be used to provide resources to 1) meet the mental and behavioral needs of students and 2) address the achievement gap of historically underrepresented student groups. If fully funded the SIA will support the following additions: five K-3 teachers, three elementary behavior support specialists, an elementary heritage language teacher, an elementary music teacher, two special education teachers, two secondary dean of students, an elementary English language development paraprofessional, an online learning coordinator, an additional middle school counselor, paraprofessionals at all levels, an additional school resource officer as well as curriculum and technology at all levels.			
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	NA
Levy For General Obligation Bonds	\$3,214,389	\$3,208,833	\$3,201,611
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$49,394,427		
Other Bonds	\$17,121,184		
Other Borrowings	\$0	\$1,000,000	
Total	\$66,505,611	\$1,000,000	
Published May 30th of 2020.			

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

**FORM ED-50
2020-2021**

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 9, 2020

Contact Person: Michelle Jones Title: Director of Business Services Daytime Telephone: 541-276-6711 Contact Person E-mail: mijones@pendletonsd.org

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 Limita Rate -or- Dollar Amount	Excluded from Measure 5 Limita 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 NA	
3. Local option capital project tax.....	3 NA	
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. \$3,201,611	
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....	4c. \$3,201,611	

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

150-204-075-8 (Rev. 10-19)

(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. 2020-06

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Pendleton School District 16R hereby adopts the budget for fiscal year 2020-2021 in the total amount of \$56,328,645. 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, 2020, for the following purposes:

General Fund	Special Revenue Fund
Instruction..... 23,226,955	Instruction..... 6,795,512
Support Services..... 14,159,045	Support Services..... 1,373,683
Enterprise & Community Services 0	Enterprise & Comm..... 1,500,000
Facilities Acquisition 0	
Transfers..... 0	
Debt Service 7,000	Total..... \$9,669,195
Contingency..... 2,350,000	
Total..... \$39,743,000	

Debt Service Fund
Debt Service..... 6,191,450
Total..... \$6,191,450

Total APPROPRIATIONS, All Funds.....	\$55,603,645
Total Unappropriated and Reserve Amounts, All Funds.....	370,000
TOTAL ADOPTED BUDGET.....	\$55,973,645 *

(* amounts with asterisks must match)

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 2020- 2021 :
 (1) At the rate of \$4.4537 per \$1000 of assessed value for permanent rate tax;
 (2) In the amount of \$3,201,611 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/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$ 3,201,611

The above Resolution statements were approved and declared adopted on June 9, 2020.

X [Signature]
Board Chair

X [Signature]
Superintendent