



107 NW 10th Street, Pendleton, OR 97801

2021-2022 ADOPTED PROGRAM BUDGET

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Superintendent

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Budget Officer

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Pendleton Public Schools
Budget Message
2021-2022

Introduction: The proposed budget is a reflection of year one of the K-12 \$9.3 billion 2021-2023 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. Federal programs including Title I, Title IIA and Title IV funds remain constant.

Economic Impacts: State-wide revenue forecasts continue to be more optimistic than once thought. The next forecast will be coming out approximately one week after this budget is presented. Obviously that may have some impact on the budget either positive or negative. Locally, the impacts of the pandemic have hit the hospitality and tourism industries hard. The budget does not include the local tax option levy which was voted down in the spring of 2020. The current local economy suggests postponing this ballot measure for the foreseeable future. Federal relief funds can and will account for any shortfalls from state support for the biennium. The challenge when budgeting on “one-time” monies is that once they are expended, a new revenue source must fill in the void.

As stated above, should the State School Fund (SSF) be approved at \$9.3 billion that would be approximately \$300 million short of what is projected to cover the cost of the current level of service or status quo. Having the federal relief funds will bridge this gap. Further, since the biennium is budgeted at 49% in year one and 51% in year two, the actual state funding for year one is less than the current year’s state support. In the end, we are confident that we can maintain our current level of service and add as planned those positions that are part of 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 21-22 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 21-22 reflects an increase of 11% over 20-21. This increase is due to the addition of Federal Elementary and Secondary School Emergency Relief Funds appropriated through the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act) in December 2020 as well as an increase in the budgeted beginning fund balance. The increase in beginning fund balance is the result of a reduction in expenditures tied to transportation and substitute payroll costs. We believe by being fiscally conservative and building realistic ending fund balances over the last few years, allows us some flexibility for the SY 21/22 and beyond.

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 \$9.7 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 (SIA). 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.

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 four years. Our largest challenge will be to utilize the federal relief funds wisely and strategically knowing that in two years when they are fully expended, new revenue sources will need to be in place for continuity moving forward in the subsequent biennium.



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 2021-2022

| <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 | 2023 |
| 2 | Lynn Lieuallen | 2023 | 2 | Gail Nelson | 2023 |
| 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
2021-2022

| | |
|------------------|---|
| January 11, 2021 | REGULAR BOARD MEETING: Approve 2020-2021 budget calendar for 2021-2022 School Year. |
| February 8, 2021 | REGULAR BOARD MEETING |
| March 8, 2021 | REGULAR BOARD MEETING |
| March 15, 2021 | Deadline for written notice of contract extension to teachers and administrators. |
| April 12, 2021 | REGULAR BOARD MEETING |
| April 28, 2021 | Deliver First Budget Committee Meeting Notice to Local Paper |
| May 4, 2021 | 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 10, 2021 | REGULAR BOARD MEETING |
| May 20, 2021 | 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 25, 2021 | BUDGET COMMITTEE WORK SESSION (IF SCHEDULED) |
| May 26, 2021 | BUDGET COMMITTEE WORK SESSION (IF SCHEDULED) |
| May 26, 2021 | Delivery of Budget Hearing Notices to East Oregonian |
| May 28, 2021 | Publication of NOTICE OF BUDGET HEARING (ED-1) not more than 30 days, not less than 5 days prior to hearing. |
| June 14, 2021 | REGULAR BOARD MEETING |
| June 14, 2021 | 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 12, 2021 | REGULAR BOARD MEETING |
| July 15, 2021 | Deadline to certify the tax levy to the county assessor or request an extension. |

GENERAL FUND

**PENDLETON SCHOOL DISTRICT
JULY 1, 2021 TO JUNE 30, 2022
GENERAL FUND
REVENUE DETAIL**

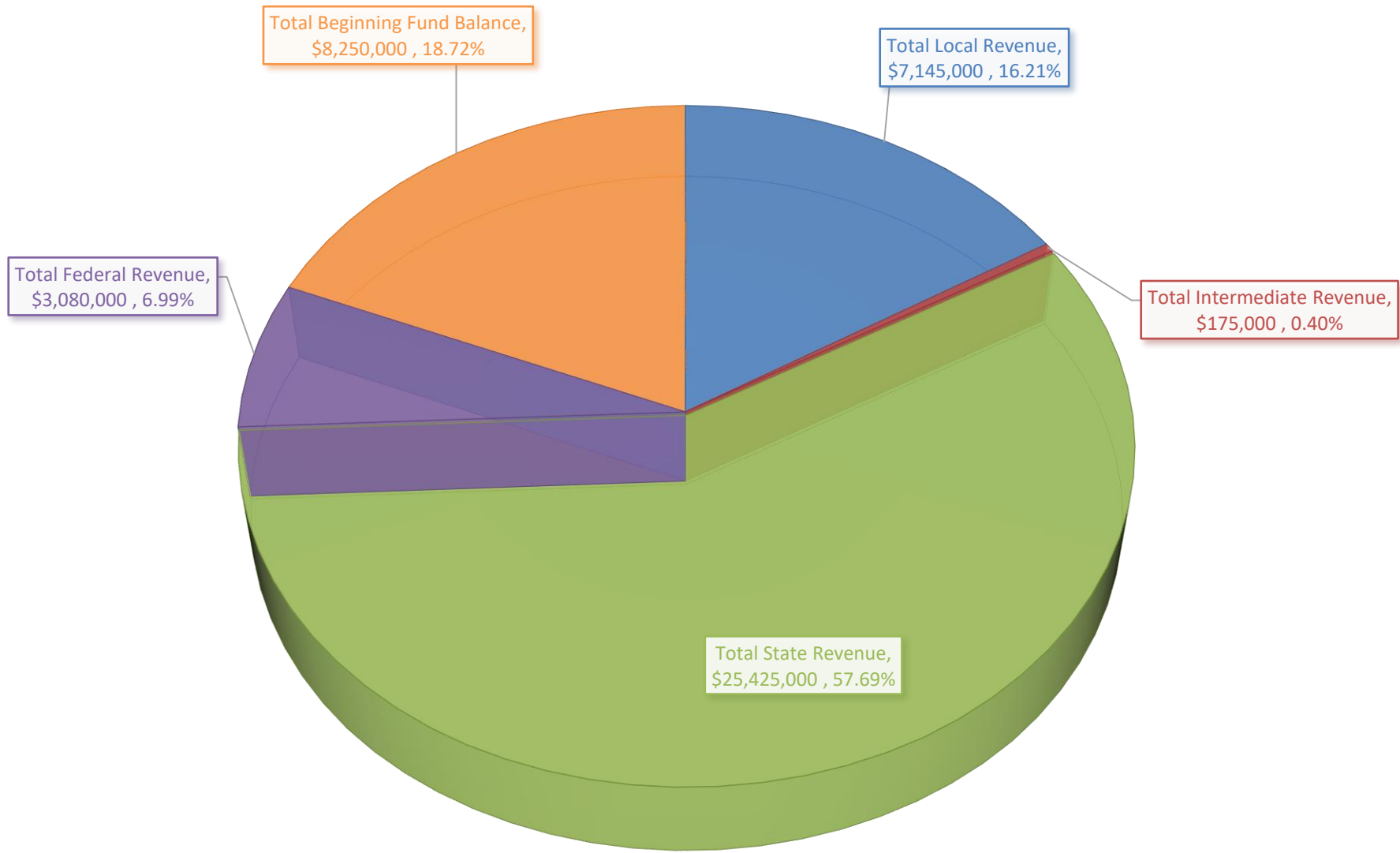
| CODE & DESCRIPTION | Actual (Audited) | | | Budget Next Year 2021-22 | | |
|--|--------------------------|-------------------------|----------------------|--------------------------|----------------------|----------------------|
| | 2018-2019 Second Year | 2019-2020 First Year | Budget 2020-21 | Proposed | Approved | Adopted |
| 1111 Current Year's Taxes | \$ 5,872,096 | \$ 6,110,511 | \$ 6,350,000 | \$ 6,635,000 | \$ 6,635,000 | \$ 6,635,000 |
| 1112 Prior Year's Taxes | 152,679 | 148,885 | 150,000 | 150,000 | 150,000 | 150,000 |
| 1120 Local Option Tax | 332,591 | 360,130 | - | - | - | - |
| 1122 Prior Year's Taxes due from Local Option Tax | 7,957 | 7,987 | 7,000 | 4,000 | 4,000 | 4,000 |
| 1198 Penalties and Interest on Taxes | 3,580 | 7,838 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1510 Earnings on Investments | 167,503 | 149,579 | 100,000 | 80,000 | 80,000 | 80,000 |
| 1710 Student Activities | 94,091 | 85,890 | 90,000 | 90,000 | 90,000 | 90,000 |
| 1910 Rentals | 91,565 | 92,021 | 75,000 | 80,000 | 80,000 | 80,000 |
| 1920 Donations - Private | 6,469 | 3,969 | 5,000 | 5,000 | 5,000 | 5,000 |
| 1960 Recovery of Prior Years' Expenditures | 1,985 | 1,799 | - | - | - | - |
| 1990 Miscellaneous | 147,477 | 28,011 | 100,000 | 100,000 | 100,000 | 100,000 |
| 1991 Substitute Reimbursement | 7,530 | 8,034 | - | - | - | - |
| Total Local Revenue | \$ 6,885,521 | \$ 7,004,653 | \$ 6,878,000 | \$ 7,145,000 | \$ 7,145,000 | \$ 7,145,000 |
| 2101 County School Fund | \$ 91,757 | \$ 86,448 | \$ 90,000 | \$ 90,000 | \$ 90,000 | \$ 90,000 |
| 2200 Restricted Revenue | 83,797 | 93,853 | 85,000 | 85,000 | 85,000 | 85,000 |
| Total Intermediate Revenue | \$ 175,554 | \$ 180,302 | \$ 175,000 | \$ 175,000 | \$ 175,000 | \$ 175,000 |
| 3101 State School Fund | \$ 22,453,990 | \$ 24,295,248 | \$ 25,130,000 | \$ 24,130,000 | \$ 24,130,000 | \$ 24,130,000 |
| 3103 Common School Fund | 304,484 | 295,958 | 300,000 | 315,000 | 315,000 | 315,000 |
| 3199 Other Unrestricted Grants-in-aid (Tax Equalization) | 167,352 | 201,739 | - | - | - | - |
| 3221 SSF Transportation | 1,190,004 | 938,000 | 980,000 | 980,000 | 980,000 | 980,000 |
| 3299 Other Restricted Grants-in-aid | 35,339 | 44,535 | - | - | - | - |
| Total State Revenue | \$ 24,151,169 | \$ 25,775,480 | \$ 26,410,000 | \$ 25,425,000 | \$ 25,425,000 | \$ 25,425,000 |
| 4500 Restricted Revenue from the Federal Government | \$ 897 | \$ 9,089 | \$ - | \$ 2,800,000 | \$ 2,800,000 | \$ 2,800,000 |
| 4700 Grants in Aid from the Federal Government through Other I | 1,307 | 14,658 | - | - | - | - |
| 4801 Federal Forest Fees | 5,329 | 6,086 | 5,000 | 5,000 | 5,000 | 5,000 |
| 4802 Impact Aid (PL 874) | 358,423 | 287,080 | 275,000 | 275,000 | 275,000 | 275,000 |
| Total Federal Revenue | \$ 365,955 | \$ 316,913 | \$ 280,000 | \$ 3,080,000 | \$ 3,080,000 | \$ 3,080,000 |
| 5200 Interfund Transfers | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Transfers In | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5400 Beginning Fund Balance | \$ 5,038,163 | \$ 5,210,567 | \$ 6,000,000 | \$ 8,250,000 | \$ 8,250,000 | \$ 8,250,000 |
| Total Beginning Fund Balance | \$ 5,038,163 | \$ 5,210,567 | \$ 6,000,000 | \$ 8,250,000 | \$ 8,250,000 | \$ 8,250,000 |
| Total Resources Fund 100 | \$ 36,616,362 | \$ 38,487,915 | \$ 39,743,000 | \$ 44,075,000 | \$ 44,075,000 | \$ 44,075,000 |

**PENDLETON SCHOOL DISTRICT
JULY 1, 2021 TO JUNE 30, 2022
GENERAL FUND
REVENUE SUMMARY**

| CODE & DESCRIPTION | Actual (Audited) | | | Budget Next Year 2021-22 | | |
|---|----------------------------------|---------------------------------|---------------------------|---------------------------------|----------------------|----------------------|
| | 2018-2019 Second Year | 2019-2020 First Year | Budget 2020-21 | Proposed | Approved | Adopted |
| 1000 Revenue from Local Sources except Tax to be levied | \$ 1,013,425 | \$ 894,142 | \$ 528,000 | \$ 510,000 | \$ 510,000 | \$ 510,000 |
| 2000 Revenue from Intermediate Sources | 175,554 | 180,302 | 175,000 | 175,000 | 175,000 | 175,000 |
| 3000 Revenue from State Sources | 24,151,169 | 25,775,480 | 26,410,000 | 25,425,000 | 25,425,000 | 25,425,000 |
| 4000 Revenue from Federal Sources | 365,955 | 316,913 | 280,000 | 3,080,000 | 3,080,000 | 3,080,000 |
| 5000 Other Sources | 5,038,163 | 5,210,567 | 6,000,000 | 8,250,000 | 8,250,000 | 8,250,000 |
| Total Revenue Except Taxes to be Levied | \$ 30,744,266 | \$ 32,377,404 | \$ 33,393,000 | \$ 37,440,000 | \$ 37,440,000 | \$ 37,440,000 |
| 1111 Tax Turnover from Current Year's Levy | \$ 5,872,096 | \$ 6,110,511 | \$ 6,350,000 | \$ 6,635,000 | \$ 6,635,000 | \$ 6,635,000 |
| ** Taxes Required to Balance | | | | | | |
| Total Resources Fund 100 | \$ 36,616,362 | \$ 38,487,915 | \$ 39,743,000 | \$ 44,075,000 | \$ 44,075,000 | \$ 44,075,000 |

* 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, 2021 TO JUNE 30, 2022
GENERAL FUND
EXPENDITURE FUNCTION SUMMARY**

| CODE & DESCRIPTION | Actual (Audited) | | FTE | Budget 2020-2021 | FTE | Budget Next Year 2021-2022 | | |
|--|--------------------------|-------------------------|---------------|----------------------|---------------|----------------------------|----------------------|----------------------|
| | 2018-2019 Second Year | 2019-2020 First Year | | | | Proposed | Approved | Adopted |
| 1111 Elementary Instruction (K-3) | \$ 7,006,932 | \$ 6,918,865 | 68.75 | \$ 8,152,712 | 64.75 | \$ 8,730,173 | \$ 8,730,173 | \$ 8,730,173 |
| 1121 Middle School Instruction | 3,461,523 | 3,286,800 | 30.45 | 3,737,864 | 28.30 | 3,751,001 | 3,751,001 | 3,751,001 |
| 1122 Middle School Extra-Curricular | 100,844 | 102,098 | | 113,334 | | 118,114 | 118,114 | 118,114 |
| 1131 High School Instruction | 3,843,644 | 3,849,217 | 35.05 | 4,420,463 | 33.20 | 4,522,866 | 4,522,866 | 4,522,866 |
| 1132 High School Extra-Curricular | 475,752 | 402,435 | | 495,378 | | 498,419 | 498,419 | 498,419 |
| 1140 Pre-kindergarten Programs | 8,497 | 150 | | 150 | | - | - | - |
| 1210 Programs for Talented and Gifted | 305 | 365 | | 3,350 | | 3,350 | 3,350 | 3,350 |
| 1250 Special Education Programs | 4,232,073 | 4,211,850 | 79.10 | 4,885,323 | 77.60 | 5,021,959 | 5,021,959 | 5,021,959 |
| 1280 Alternative Education | 264,653 | 200,267 | 2.65 | 271,991 | 1.65 | 230,101 | 230,101 | 230,101 |
| 1288 Charter Schools | 623,512 | 762,362 | | 850,000 | | 950,000 | 950,000 | 950,000 |
| 1291 ESL Program | 248,934 | 247,298 | 3.00 | 296,391 | 2.00 | 262,611 | 262,611 | 262,611 |
| 1400 Summer School | 12,123 | 12,962 | - | - | - | - | - | - |
| 1000 Instruction Total | \$ 20,278,791 | \$ 19,994,670 | 219.00 | \$ 23,226,955 | 207.50 | \$ 24,088,594 | \$ 24,088,594 | \$ 24,088,594 |
| 2110 Attendance and Social Work Services | \$ 36,333 | \$ 47,248 | | \$ 46,472 | | \$ 47,079 | \$ 47,079 | \$ 47,079 |
| 2120 Guidance Services | 1,096,101 | 1,229,850 | 15.00 | 1,685,749 | 11.00 | 1,393,473 | 1,393,473 | 1,393,473 |
| 2130 Health Services | 79 | 29 | | 500 | | 800 | 800 | 800 |
| 2140 Psychological Services | 41,018 | 45,913 | 0.50 | 43,487 | 0.50 | 40,757 | 40,757 | 40,757 |
| 2190 Service Direction, Student Support Services | 202,569 | 219,192 | 1.40 | 221,064 | 1.40 | 220,846 | 220,846 | 220,846 |
| 2210 Improvement of Instruction Services | 40,622 | 47,182 | | 63,400 | | 73,250 | 73,250 | 73,250 |
| 2220 Educational Media Services | 281,764 | 285,605 | 6.00 | 311,510 | 6.00 | 350,389 | 350,389 | 350,389 |
| 2310 Board of Education Services | 127,486 | 129,466 | | 179,075 | | 209,075 | 209,075 | 209,075 |
| 2321 Office of the Superintendent Services | 604,762 | 642,000 | 3.90 | 693,890 | 3.90 | 711,911 | 711,911 | 711,911 |
| 2410 Office of the Principal Services | 2,372,190 | 2,639,366 | 24.00 | 2,933,801 | 25.00 | 3,227,413 | 3,227,413 | 3,227,413 |
| 2520 Fiscal Services | 507,610 | 547,468 | 3.00 | 609,762 | 3.00 | 657,847 | 657,847 | 657,847 |
| 2540 Operation and Maintenance of Plant Services | 3,427,520 | 3,444,559 | 28.00 | 4,050,579 | 28.00 | 4,599,784 | 4,599,784 | 4,599,784 |
| 2550 Student Transportation Services | 1,433,685 | 1,368,292 | | 2,054,700 | | 2,774,700 | 2,774,700 | 2,774,700 |
| 2660 Technology Services | 598,252 | 884,692 | | 862,000 | | 1,792,000 | 1,792,000 | 1,792,000 |
| 2700 Supplemental Retirement Programs | 352,811 | 364,109 | | 403,056 | | 380,082 | 380,082 | 380,082 |
| 2000 Support Services Total | \$ 11,122,800 | \$ 11,894,971 | 81.80 | \$ 14,159,045 | 78.80 | \$ 16,479,406 | \$ 16,479,406 | \$ 16,479,406 |
| 5110 Long-Term Debt Service | \$ 4,200 | \$ 4,300 | | \$ 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 | - | - | | - | | - | - | - |
| 5000 Other Uses Total | \$ 4,200 | \$ 4,300 | - | \$ 7,000 | - | \$ 7,000 | \$ 7,000 | \$ 7,000 |
| 6110 Operating Contingency | \$ - | \$ - | | \$ 2,350,000 | | \$ 3,500,000 | \$ 3,500,000 | \$ 3,500,000 |
| 6000 Contingency Total | \$ - | \$ - | - | \$ 2,350,000 | - | \$ 3,500,000 | \$ 3,500,000 | \$ 3,500,000 |
| 7000 Unappropriated Ending Fund Balance | \$ 5,210,571 | \$ 6,593,974 | | \$ - | | \$ - | \$ - | \$ - |
| 7000 Unappropriated Ending Fund Balance | \$ 5,210,571 | \$ 6,593,974 | - | \$ - | - | \$ - | \$ - | \$ - |
| Total Budget Requirements- General Fund 100 | \$ 36,616,362 | \$ 38,487,915 | 300.80 | \$ 39,743,000 | 286.30 | \$ 44,075,000 | \$ 44,075,000 | \$ 44,075,000 |

**PENDLETON SCHOOL DISTRICT
JULY 1, 2021 TO JUNE 30, 2022
GENERAL FUND
EXPENDITURE SUMMARY**

| CODE & DESCRIPTION | Actual (Audited) | | Budget 2020-21 | Budget Next Year 2021-22 | | |
|---|--------------------------|-------------------------|----------------------|--------------------------|----------------------|----------------------|
| | 2018-2019 Second Year | 2019-2020 First Year | | Proposed | Approved | Adopted |
| 1000 Instruction | \$ 20,278,791 | \$ 19,994,670 | \$ 23,226,955 | \$ 24,088,594 | \$ 24,088,594 | \$ 24,088,594 |
| 2000 Support Services | 11,122,800 | 11,894,971 | 14,159,045 | 16,479,406 | 16,479,406 | 16,479,406 |
| 3000 Enterprise and Community Services | - | - | - | - | - | - |
| 4000 Facilities | - | - | - | - | - | - |
| 5000 Other Uses | 4,200 | 4,300 | 7,000 | 7,000 | 7,000 | 7,000 |
| 6000 Contingencies | - | - | 2,350,000 | 3,500,000 | 3,500,000 | 3,500,000 |
| 7000 Unappropriated Ending Fund Balance | 5,210,571 | 6,593,974 | - | - | - | - |
| Total Expenditures Fund 100 | \$ 36,616,362 | \$ 38,487,915 | \$ 39,743,000 | \$ 44,075,000 | \$ 44,075,000 | \$ 44,075,000 |

**PENDLETON SCHOOL DISTRICT
JULY 1, 2021 TO JUNE 30, 2022
GENERAL FUND
EXPENDITURE OBJECT SUMMARY**

| CODE & DESCRIPTION | Actual (Audited) | | Budget 2020-21 | Budget Next Year 2021-22 | | |
|---|--------------------------|-------------------------|----------------------|--------------------------|----------------------|----------------------|
| | 2018-2019 Second Year | 2019-2020 First Year | | Proposed | Approved | Adopted |
| 111 Licensed Salaries | \$ 10,858,886 | \$ 10,716,880 | \$ 12,220,651 | \$ 12,044,303 | \$ 12,044,303 | \$ 12,044,303 |
| 112 Classified Salaries | 3,113,842 | 3,179,541 | 3,482,011 | 3,598,141 | 3,598,141 | 3,598,141 |
| 113 Administrators | 1,403,047 | 1,445,924 | 1,501,853 | 1,735,080 | 1,735,080 | 1,735,080 |
| 114 Managerial | - | - | - | 18,082 | 18,082 | 18,082 |
| 116 Early Retiree Stipend | 302,133 | 316,056 | 297,453 | 295,753 | 295,753 | 295,753 |
| 121 Substitutes - Licensed | 381,530 | 286,742 | 475,000 | 675,000 | 675,000 | 675,000 |
| 122 Substitutes - Classified | 129,365 | 104,915 | 173,900 | 253,750 | 253,750 | 253,750 |
| 131 Longevity - Licensed | 28,981 | 25,457 | 25,367 | 24,397 | 24,397 | 24,397 |
| 132 Longevity - Administrators/Classified/Confidential | 68,528 | 70,989 | 72,354 | 79,148 | 79,148 | 79,148 |
| 134 Additional Salary | 139,320 | 148,305 | 157,712 | 167,661 | 167,661 | 167,661 |
| 135 Overtime | 4,293 | 3,003 | 10,000 | 10,000 | 10,000 | 10,000 |
| 100 Salaries Total | \$ 16,429,925 | \$ 16,297,811 | \$ 18,416,301 | \$ 18,901,315 | \$ 18,901,315 | \$ 18,901,315 |
| 211 PERS - Employer Contribution | \$ 485,346 | \$ 912,374 | \$ 1,104,813 | \$ 310,225 | \$ 310,225 | \$ 310,225 |
| 213 PERS - Bond 1 | 1,033,650 | 1,060,453 | 1,117,620 | 1,442,653 | 1,442,653 | 1,442,653 |
| 214 PERS - Bond 2 | 1,338,853 | 1,371,171 | 1,405,238 | 1,893,483 | 1,893,483 | 1,893,483 |
| 220 Social Security | 1,222,434 | 1,210,528 | 1,402,152 | 1,481,040 | 1,481,040 | 1,481,040 |
| 231 Workers' Compensation | 94,494 | 78,595 | 89,686 | 108,581 | 108,581 | 108,581 |
| 232 Unemployment Compensation | 16,035 | 15,901 | 108,122 | 108,309 | 108,309 | 108,309 |
| 233 Paid Family & Medical Leave | - | - | - | 76,788 | 76,788 | 76,788 |
| 240 Contractual Employee Benefits | 36,882 | 45,700 | 55,000 | 65,000 | 65,000 | 65,000 |
| 242 Health Insurance - Retirees | 38,546 | 24,767 | 59,503 | 60,000 | 60,000 | 60,000 |
| 243 Life Insurance | 21,425 | 20,973 | 21,930 | 27,551 | 27,551 | 27,551 |
| 247 Health Insurance - Administrators/Classified/Confidential | 2,467,298 | 2,520,800 | 2,859,078 | 2,775,432 | 2,775,432 | 2,775,432 |
| 248 Health Insurance - Licensed | 2,835,127 | 2,793,469 | 3,442,032 | 3,242,646 | 3,242,646 | 3,242,646 |
| 200 Associated Payroll Costs Total | \$ 9,590,089 | \$ 10,054,731 | \$ 11,665,175 | \$ 11,591,709 | \$ 11,591,709 | \$ 11,591,709 |
| 310 Instruction, Technical and Professional Services | \$ - | \$ - | \$ 750 | \$ 750 | \$ 750 | \$ 750 |
| 322 Repair & Maintenance Services | 169,502 | 173,916 | 318,373 | 317,297 | 317,297 | 317,297 |
| 324 Rentals | 20,861 | 21,567 | 31,100 | 29,900 | 29,900 | 29,900 |
| 325 Electricity | 537,497 | 441,947 | 611,500 | 611,500 | 611,500 | 611,500 |
| 326 Fuel | 75,667 | 79,526 | 121,000 | 121,000 | 121,000 | 121,000 |
| 327 Water and Sewage | 172,439 | 172,035 | 205,000 | 214,000 | 214,000 | 214,000 |
| 328 Garbage | 90,253 | 76,959 | 100,000 | 100,000 | 100,000 | 100,000 |
| 331 Reimbursable Student Transportation | 1,300,599 | 1,280,547 | 1,900,250 | 2,600,250 | 2,600,250 | 2,600,250 |
| 332 Non-Reimbursable Student Transportation | 142,221 | 87,778 | 156,700 | 176,700 | 176,700 | 176,700 |
| 341 Travel, Local in District | 1,955 | 2,531 | 3,450 | 3,050 | 3,050 | 3,050 |
| 342 Travel, Out of District | 40,878 | 23,924 | 58,250 | 61,950 | 61,950 | 61,950 |
| 343 Travel, Student, Out of District | 46,164 | 21,088 | 23,895 | 26,395 | 26,395 | 26,395 |
| 351 Telephone | 121,895 | 166,684 | 193,890 | 196,025 | 196,025 | 196,025 |
| 353 Postage | 17,005 | 24,268 | 27,675 | 29,931 | 29,931 | 29,931 |

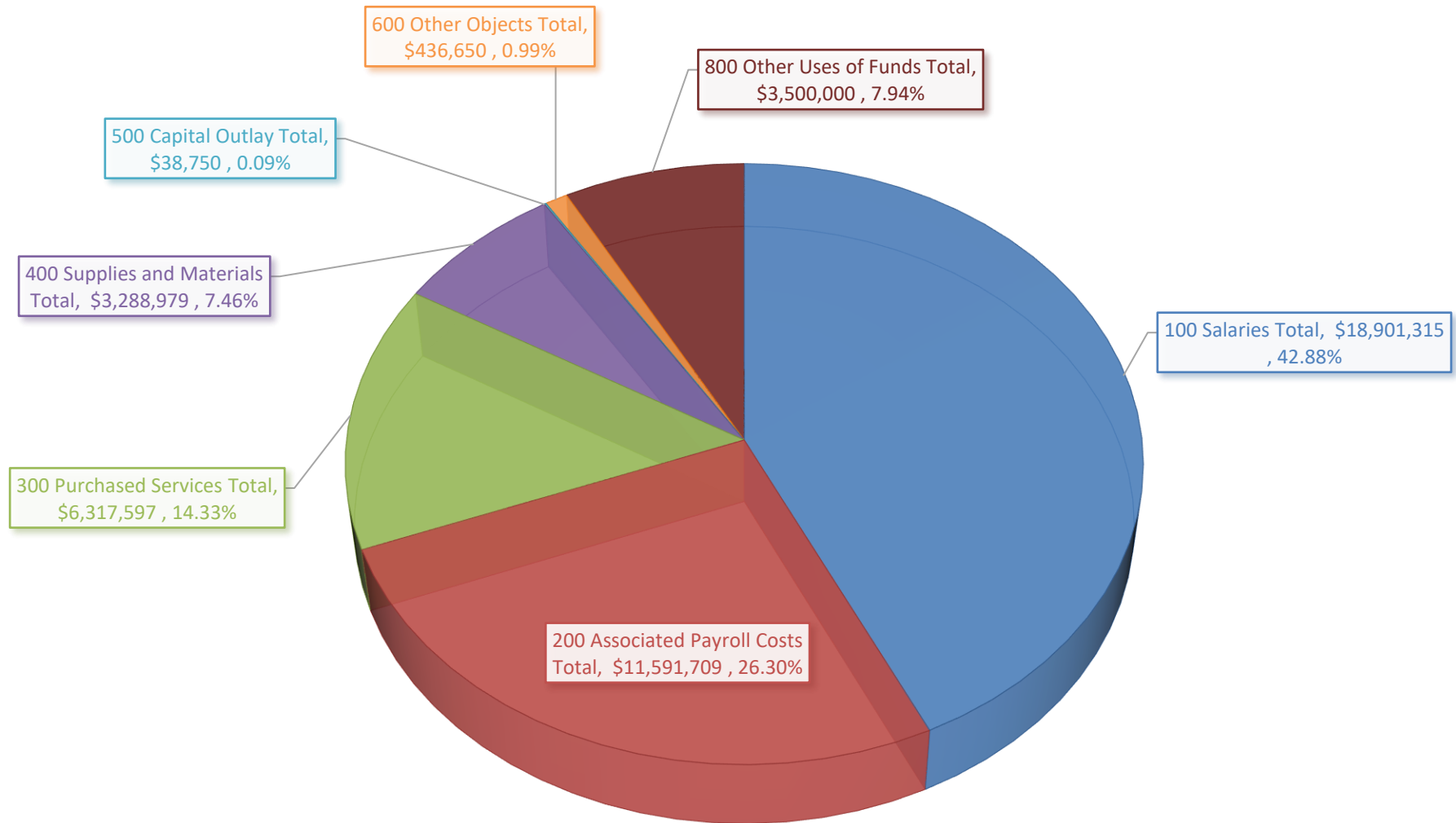
**PENDLETON SCHOOL DISTRICT
JULY 1, 2021 TO JUNE 30, 2022
GENERAL FUND
EXPENDITURE OBJECT SUMMARY**

| CODE & DESCRIPTION | Actual (Audited) | | Budget 2020-21 | Budget Next Year 2021-22 | | |
|---|--------------------------|-------------------------|---------------------|--------------------------|---------------------|---------------------|
| | 2018-2019 Second Year | 2019-2020 First Year | | Proposed | Approved | Adopted |
| 354 Advertising | 16,924 | 18,463 | 20,000 | 17,000 | 17,000 | 17,000 |
| 355 Printing and Binding | 66,655 | 72,194 | 82,449 | 87,969 | 87,969 | 87,969 |
| 360 Charter School Payments | 623,512 | 762,362 | 850,000 | 950,000 | 950,000 | 950,000 |
| 374 Other Tuition | 24,414 | 16,470 | 45,000 | 52,000 | 52,000 | 52,000 |
| 381 Audit Services | 33,000 | 33,980 | 35,300 | 40,500 | 40,500 | 40,500 |
| 382 Legal Services | 4,550 | 1,578 | 10,000 | 10,000 | 10,000 | 10,000 |
| 385 Management Services | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 386 Data Processing Services | 300,109 | 408,097 | 405,000 | 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 | 44,037 | 72,724 | 73,250 | 70,800 | 70,800 | 70,800 |
| 390 Other General Professional and Technological Services | 77,800 | 133,421 | 181,895 | 181,580 | 181,580 | 181,580 |
| 300 Purchased Services Total | \$ 3,931,778 | \$ 4,095,899 | \$ 5,468,727 | \$ 6,317,597 | \$ 6,317,597 | \$ 6,317,597 |
| 411 Teaching Supplies | \$ 91,829 | \$ 87,073 | \$ 105,357 | \$ 111,026 | \$ 111,026 | \$ 111,026 |
| 412 Auto Supplies | 21,376 | 14,147 | 21,000 | 21,000 | 21,000 | 21,000 |
| 414 Custodial Supplies | 109,633 | 91,984 | 122,500 | 116,500 | 116,500 | 116,500 |
| 415 A - V Supplies | 1,772 | 264 | 2,800 | 2,800 | 2,800 | 2,800 |
| 416 Computer Supplies | 16,043 | 7,268 | 13,450 | 16,770 | 16,770 | 16,770 |
| 418 Merchandise | - | 1,000 | 450 | 450 | 450 | 450 |
| 419 General Office Supplies | 250,891 | 254,070 | 295,695 | 721,138 | 721,138 | 721,138 |
| 420 Textbooks | 176,995 | 100,949 | 305,750 | 805,450 | 805,450 | 805,450 |
| 425 Replacement Textbooks | 74 | 489 | 2,950 | 2,950 | 2,950 | 2,950 |
| 430 Library Books | 3,706 | 4,084 | 8,600 | 8,600 | 8,600 | 8,600 |
| 440 Periodicals | 1,793 | 1,647 | 3,215 | 3,215 | 3,215 | 3,215 |
| 460 Non-Consumable Items | 119,276 | 259,299 | 176,200 | 1,019,050 | 1,019,050 | 1,019,050 |
| 470 Computer Software | 100,529 | 127,175 | 133,030 | 176,430 | 176,430 | 176,430 |
| 480 Computer Hardware | 204,345 | 168,292 | 255,250 | 283,600 | 283,600 | 283,600 |
| 400 Supplies and Materials Total | \$ 1,098,261 | \$ 1,117,742 | \$ 1,446,247 | \$ 3,288,979 | \$ 3,288,979 | \$ 3,288,979 |
| 520 Buildings Acquisitions | \$ 13,523 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 530 Improvements Other Than Buildings | 10,680 | 8,347 | - | - | - | - |
| 541 Initial and Additional Equipment Purchase | 49,776 | 26,522 | 24,000 | 32,500 | 32,500 | 32,500 |
| 542 Replacement Equipment Purchase | - | 9,293 | 6,250 | 6,250 | 6,250 | 6,250 |
| 500 Capital Outlay Total | \$ 73,979 | \$ 44,162 | \$ 30,250 | \$ 38,750 | \$ 38,750 | \$ 38,750 |
| 621 Regular Interest | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 640 Dues and Fees | 56,652 | 46,423 | 64,550 | 59,900 | 59,900 | 59,900 |
| 651 Liability Insurance | 73,234 | 77,767 | 100,000 | 125,000 | 125,000 | 125,000 |
| 652 Fidelity Bond Premiums | - | - | 750 | 750 | 750 | 750 |
| 653 Property Insurance Premiums | 151,874 | 159,406 | 200,000 | 250,000 | 250,000 | 250,000 |
| 600 Other Objects Total | \$ 281,760 | \$ 283,596 | \$ 366,300 | \$ 436,650 | \$ 436,650 | \$ 436,650 |

PENDLETON SCHOOL DISTRICT
JULY 1, 2021 TO JUNE 30, 2022
GENERAL FUND
EXPENDITURE OBJECT SUMMARY

| CODE & DESCRIPTION | Actual (Audited) | | Budget 2020-21 | Budget Next Year 2021-22 | | |
|--|--------------------------|-------------------------|----------------------|--------------------------|----------------------|----------------------|
| | 2018-2019 Second Year | 2019-2020 First Year | | Proposed | Approved | Adopted |
| 710 Fund Modification | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 700 Transfers Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 810 Planned Reserve | \$ 5,210,571 | \$ 6,593,974 | \$ 2,350,000 | \$ 3,500,000 | \$ 3,500,000 | \$ 3,500,000 |
| 800 Other Uses of Funds Total | \$ 5,210,571 | \$ 6,593,974 | \$ 2,350,000 | \$ 3,500,000 | \$ 3,500,000 | \$ 3,500,000 |
| Total Budget Requirements- General Fund 100 | \$ 36,616,362 | \$ 38,487,915 | \$ 39,743,000 | \$ 44,075,000 | \$ 44,075,000 | \$ 44,075,000 |

GENERAL FUND EXPENDITURES BY OBJECT CODE

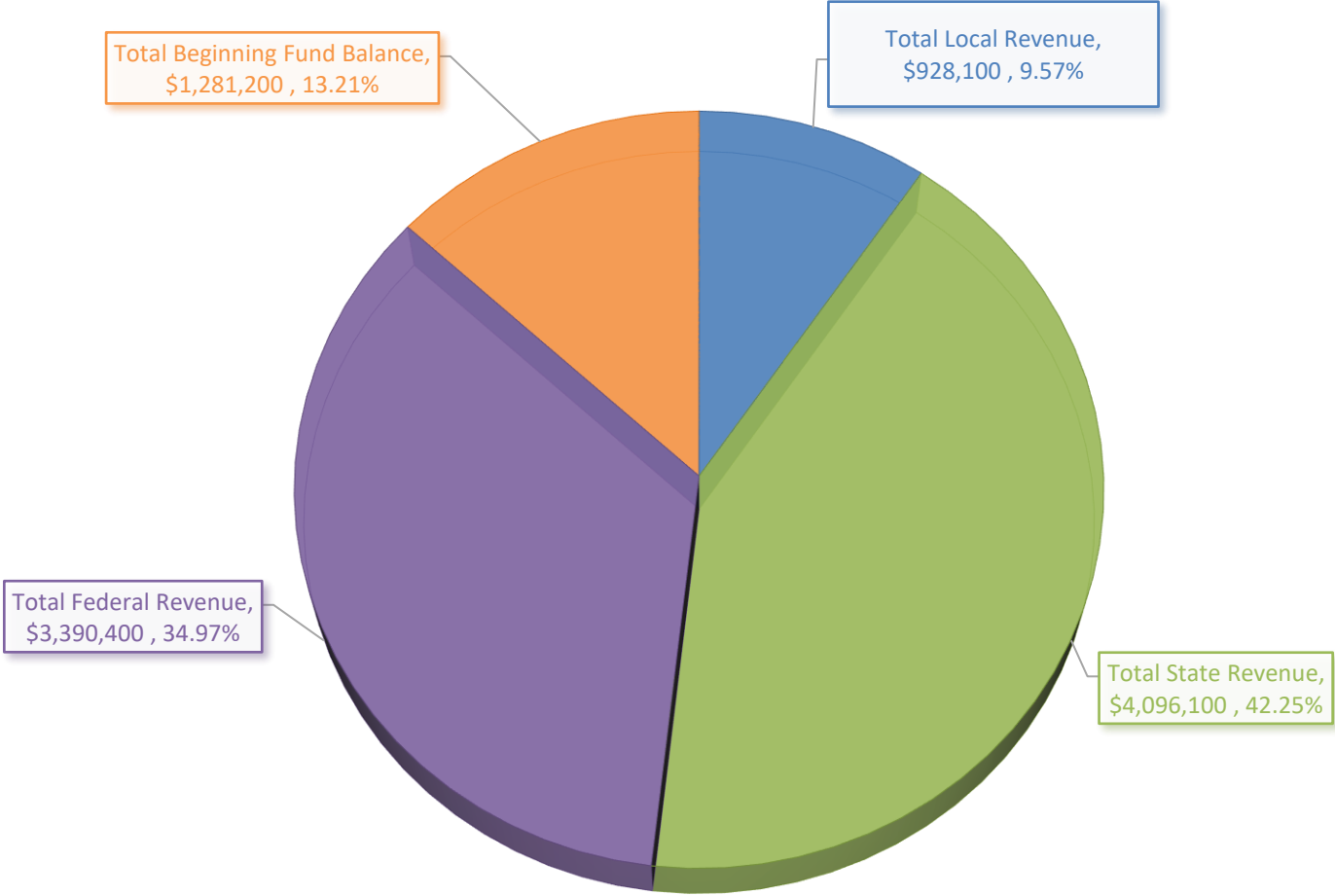


SPECIAL REVENUE

**PENDLETON SCHOOL DISTRICT
JULY 1, 2021 TO JUNE 30, 2022
SPECIAL REVENUE
REVENUE**

| CODE & DESCRIPTION | Actual (Audited) | | | Budget Next Year 2021-22 | | |
|--|--------------------------|-------------------------|---------------------|--------------------------|---------------------|---------------------|
| | 2018-2019 Second Year | 2019-2020 First Year | Budget 2020-21 | Proposed | Approved | Adopted |
| 1510 Interest on Investments | \$ 6,458 | \$ 70 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 1620 Food Service - Daily Sales | 205,996 | 153,050 | 225,000 | 125,000 | 125,000 | 125,000 |
| 1710 Student Activities | 706,951 | 523,114 | 342,000 | 515,000 | 515,000 | 515,000 |
| 1920 Donations - Private | 183,568 | 111,835 | 202,500 | 188,100 | 188,100 | 188,100 |
| 1990 Miscellaneous | 77,574 | 73,593 | 82,000 | 97,000 | 97,000 | 97,000 |
| Total Local Revenue | \$ 1,180,548 | \$ 861,662 | \$ 854,500 | \$ 928,100 | \$ 928,100 | \$ 928,100 |
| 2200 Restricted Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2900 Revenue for/on Behalf of the District | - | - | - | - | - | - |
| Total Intermediate Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3102 State School Fund - School Lunch Match | \$ 12,157 | \$ 12,500 | \$ 13,000 | \$ 13,000 | \$ 13,000 | \$ 13,000 |
| 3200 Restricted Grants-In-Aid | 1,304,231 | 1,156,013 | 4,185,695 | 4,083,100 | 4,083,100 | 4,083,100 |
| Total State Revenue | \$ 1,316,388 | \$ 1,168,513 | \$ 4,198,695 | \$ 4,096,100 | \$ 4,096,100 | \$ 4,096,100 |
| 4500 Restricted Revenue from the Federal Government thru Sta | \$ 1,808,426 | \$ 1,948,117 | \$ 3,706,500 | \$ 3,300,400 | \$ 3,300,400 | \$ 3,300,400 |
| 4700 Grants-In-Aid from the Federal Gov't through other Agency | 375,933 | 216,985 | - | - | - | - |
| 4900 Revenue for/on Behalf of the District | 91,718 | 102,523 | 90,000 | 90,000 | 90,000 | 90,000 |
| Total Federal Revenue | \$ 2,276,076 | \$ 2,267,625 | \$ 3,796,500 | \$ 3,390,400 | \$ 3,390,400 | \$ 3,390,400 |
| 5200 Interfund Transfers | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Transfers In | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5400 Beginning Fund Balance | \$ 585,629 | \$ 560,402 | \$ 859,500 | \$ 1,281,200 | \$ 1,281,200 | \$ 1,281,200 |
| Total Beginning Fund Balance | \$ 585,629 | \$ 560,402 | \$ 859,500 | \$ 1,281,200 | \$ 1,281,200 | \$ 1,281,200 |
| Total Resources Special Revenue Fund 200 | \$ 5,358,640 | \$ 4,858,202 | \$ 9,709,195 | \$ 9,695,800 | \$ 9,695,800 | \$ 9,695,800 |

SPECIAL REVENUE BY REVENUE SOURCE



**PENDLETON SCHOOL DISTRICT
JULY 1, 2021 TO JUNE 30, 2022
SPECIAL REVENUE
EXPENDITURE FUNCTION SUMMARY**

| CODE & DESCRIPTION | Actual (Audited) | | FTE | Budget 2020-2021 | FTE | Budget Next Year 2021-2022 | | |
|--|--------------------------|-------------------------|--------------|---------------------|--------------|----------------------------|---------------------|---------------------|
| | 2018-2019 Second Year | 2019-2020 First Year | | | | Proposed | Approved | Adopted |
| 1111 Elementary Instruction (K-3) | \$ 73,212 | \$ 27,943 | 7.00 | \$ 1,488,934 | 7.00 | \$ 828,634 | \$ 828,634 | \$ 828,634 |
| 1113 Elementary Extra-Curricular | 13,584 | 15,286 | | 30,000 | | 50,000 | 50,000 | 50,000 |
| 1121 Middle School Instruction | 72,250 | 141,743 | 2.00 | 307,461 | 2.00 | 270,287 | 270,287 | 270,287 |
| 1122 Middle School Extra-Curricular | 100,098 | 73,106 | | 140,000 | | 190,000 | 190,000 | 190,000 |
| 1131 High School Instruction | 488,045 | 294,937 | 4.00 | 633,266 | 3.00 | 387,419 | 387,419 | 387,419 |
| 1132 High School Extra-Curricular | 589,882 | 437,591 | | 735,500 | | 831,000 | 831,000 | 831,000 |
| 1220 Restrictive Programs for Students With Disabilities | 564,890 | 620,505 | 4.60 | 740,000 | 4.60 | 772,000 | 772,000 | 772,000 |
| 1250 Special Education Programs | 383,693 | 419,114 | 16.50 | 1,349,397 | 11.00 | 1,105,301 | 1,105,301 | 1,105,301 |
| 1272 Title IA/D | 718,574 | 776,501 | 12.10 | 975,000 | 13.10 | 1,150,000 | 1,150,000 | 1,150,000 |
| 1280 Alternative Education | 69,621 | 169,082 | 2.00 | 250,125 | 3.00 | 393,770 | 393,770 | 393,770 |
| 1288 Charter Schools | 55,141 | 75,025 | | 100,000 | | 110,000 | 110,000 | 110,000 |
| 1291 English Language Learner | - | - | 1.00 | 45,830 | 2.00 | 279,730 | 279,730 | 279,730 |
| 1400 Summer School Services | - | - | | - | | 300,000 | 300,000 | 300,000 |
| 1000 Instruction Total | \$ 3,128,989 | \$ 3,050,833 | 49.20 | \$ 6,795,512 | 45.70 | \$ 6,668,142 | \$ 6,668,142 | \$ 6,668,142 |
| 2110 Attendance and Social Work Service | \$ 199,892 | \$ 187,173 | 2.50 | \$ 239,131 | 2.50 | \$ 203,689 | \$ 203,689 | \$ 203,689 |
| 2120 Guidance | 65,038 | 60,527 | 4.00 | 480,072 | 4.00 | 478,661 | 478,661 | 478,661 |
| 2130 Health Services | - | - | | - | | 50,000 | 50,000 | 50,000 |
| 2210 Improvement of Instruction Services | 85,375 | 148,847 | | 220,500 | 0.33 | 264,700 | 264,700 | 264,700 |
| 2240 Instructional Staff Development | 2,849 | 810 | | 20,000 | | 20,000 | 20,000 | 20,000 |
| 2410 Office of the Principal Services | - | - | 2.00 | 257,980 | 1.00 | 124,607 | 124,607 | 124,607 |
| 2540 Operation and Maintenance of Plant Services | 174,650 | - | | 185,000 | | 275,000 | 275,000 | 275,000 |
| 2550 Student Transportation Services | - | - | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 2660 Technology Services | - | 6,915 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 2000 Support Services Total | \$ 527,805 | \$ 404,272 | 8.50 | \$ 1,413,683 | 7.83 | \$ 1,427,658 | \$ 1,427,658 | \$ 1,427,658 |
| 3100 Food Services | \$ 1,140,965 | \$ 997,694 | 0.30 | \$ 1,500,000 | 0.30 | \$ 1,600,000 | \$ 1,600,000 | \$ 1,600,000 |
| 3300 Community Services | - | - | | - | | - | - | - |
| 3000 Enterprise and Community Services Total | \$ 1,140,965 | \$ 997,694 | 0.30 | \$ 1,500,000 | 0.30 | \$ 1,600,000 | \$ 1,600,000 | \$ 1,600,000 |
| 5110 Long-Term Debt Service | \$ - | \$ - | - | \$ - | | \$ - | \$ - | \$ - |
| 5200 Transfers of Funds | 480 | - | | - | | - | - | - |
| 5000 Other Uses Total | \$ 480 | \$ - | - | \$ - | - | \$ - | \$ - | \$ - |
| 7000 Unappropriated Ending Fund Balance | \$ 560,401 | \$ 405,404 | | \$ - | | \$ - | \$ - | \$ - |
| 7000 Unappropriated Ending Fund Balance | \$ 560,401 | \$ 405,404 | - | \$ - | - | \$ - | \$ - | \$ - |
| Total Budget Requirements- Special Revenue Fund 200 | \$ 5,358,640 | \$ 4,858,202 | 58.00 | \$ 9,709,195 | 53.83 | \$ 9,695,800 | \$ 9,695,800 | \$ 9,695,800 |

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2021 TO JUNE 30, 2022
 SPECIAL REVENUE
 EXPENDITURE SUMMARY**

| | CODE & DESCRIPTION | Actual (Audited) | | Budget 2020-21 | Budget Next Year 2021-22 | | |
|--|---|--------------------------|-------------------------|---------------------|--------------------------|---------------------|---------------------|
| | | 2018-2019 Second Year | 2019-2020 First Year | | Proposed | Approved | Adopted |
| 1000 | Instruction | \$ 3,128,989 | \$ 3,050,833 | \$ 6,795,512 | \$ 6,668,142 | \$ 6,668,142 | \$ 6,668,142 |
| 2000 | Supporting Services | 527,805 | 404,272 | 1,413,683 | 1,427,658 | 1,427,658 | 1,427,658 |
| 3000 | Enterprise and Community Services | 1,140,965 | 997,694 | 1,500,000 | 1,600,000 | 1,600,000 | 1,600,000 |
| 4000 | Facilities Acquisition and Construction | - | - | - | - | - | - |
| 5100 | Debt Service | - | - | - | - | - | - |
| 5200 | Transfers of Funds | 480 | - | - | - | - | - |
| 6000 | Contingencies | - | - | - | - | - | - |
| 7000 | Unappropriated Ending Fund Balance | 560,401 | 405,404 | - | - | - | - |
| Total Expenditures Special Revenue Fund 200 | | \$ 5,358,640 | \$ 4,858,202 | \$ 9,709,195 | \$ 9,695,800 | \$ 9,695,800 | \$ 9,695,800 |

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2021 TO JUNE 30, 2022
 SPECIAL REVENUE
 EXPENDITURE OBJECT SUMMARY**

| | CODE & DESCRIPTION | Actual (Audited) | | Budget 2020-21 | Budget Next Year 2021-22 | | |
|--|--------------------------|--------------------------|-------------------------|---------------------|--------------------------|---------------------|---------------------|
| | | 2018-2019 Second Year | 2019-2020 First Year | | Proposed | Approved | Adopted |
| 100 | Salaries | \$ 1,244,568 | \$ 1,492,892 | \$ 3,320,196 | \$ 3,077,490 | \$ 3,077,490 | \$ 3,077,490 |
| 200 | Associated Payroll Costs | 717,900 | 992,181 | 2,292,873 | 1,997,890 | 1,997,890 | 1,997,890 |
| 300 | Purchased Services | 1,214,680 | 1,051,973 | 2,374,427 | 2,511,409 | 2,511,409 | 2,511,409 |
| 400 | Supplies & Materials | 1,085,811 | 837,167 | 1,616,699 | 2,044,010 | 2,044,010 | 2,044,010 |
| 500 | Capital Outlay | 520,035 | 68,573 | 100,000 | 60,000 | 60,000 | 60,000 |
| 600 | Other Objects | 14,765 | 10,013 | 5,000 | 5,000 | 5,000 | 5,000 |
| 700 | Transfers | 480 | - | - | - | - | - |
| 800 | Other Uses of Funds | 560,401 | 405,404 | - | - | - | - |
| Total Expenditures Special Revenue Fund 200 | | \$ 5,358,640 | \$ 4,858,202 | \$ 9,709,195 | \$ 9,695,800 | \$ 9,695,800 | \$ 9,695,800 |

DEBT SERVICE

**PENDLETON SCHOOL DISTRICT
JULY 1, 2021 TO JUNE 30, 2022
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 2021-22 | | | |
|--|--------------------------|-------------------------|--------------------------|---------------------|---------------------|---------------------|
| | 2018-2019 Second Year | 2019-2020 First Year | Budget 2020-21 | Proposed | Approved | Adopted |
| 1510 Interest on Investments | \$ 12,908 | \$ 10,675 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 1970 Services Provided Other Funds | 1,095,329 | 1,144,561 | 1,235,000 | 1,295,000 | 1,295,000 | 1,295,000 |
| Total Local Revenue | \$ 1,108,238 | \$ 1,155,236 | \$ 1,245,000 | \$ 1,305,000 | \$ 1,305,000 | \$ 1,305,000 |
| 5100 Long Term Debt Financing Sources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5400 Beginning Fund Balance | 14,382 | 18,529 | 20,000 | 5,000 | 5,000 | 5,000 |
| Total Beginning Fund Balance | \$ 14,382 | \$ 18,529 | \$ 20,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Total Resources - Debt Service Fund 301 | \$ 1,122,620 | \$ 1,173,765 | \$ 1,265,000 | \$ 1,310,000 | \$ 1,310,000 | \$ 1,310,000 |

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2021 TO JUNE 30, 2022
 301 DEBT SERVICE
 EXPENDITURES**

| CODE & DESCRIPTION | Actual (Audited) | | Budget 2020-21 | Budget Next Year 2021-22 | | |
|--|--------------------------|-------------------------|---------------------|--------------------------|---------------------|---------------------|
| | 2018-2019 Second Year | 2019-2020 First Year | | Proposed | Approved | Adopted |
| 5110-610 Redemption of Bond | \$ 240,017 | \$ 242,137 | \$ 800,000 | \$ 865,000 | \$ 865,000 | \$ 865,000 |
| 5110-621 Interest Payable | 864,033 | 916,725 | 460,000 | 440,000 | 440,000 | 440,000 |
| 5110-640 Fees | 41 | 11 | - | - | - | - |
| 7000 Unappropriated Ending Fund Balance | 18,529 | 14,892 | 5,000 | 5,000 | 5,000 | 5,000 |
| Total Budget Requirements - Debt Service Fund 301 | \$ 1,122,620 | \$ 1,173,765 | \$ 1,265,000 | \$ 1,310,000 | \$ 1,310,000 | \$ 1,310,000 |

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2021 TO JUNE 30, 2022
 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 2020-21 | Budget Next Year 2021-22 | | |
|--|--------------------------|-------------------------|---------------------|--------------------------|---------------------|---------------------|
| | 2018-2019 Second Year | 2019-2020 First Year | | Proposed | Approved | Adopted |
| 1510 Interest on Investments | \$ 21,980 | \$ 17,796 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 1970 Services Provided Other Funds | 1,417,447 | 1,479,586 | 1,570,000 | 1,670,000 | 1,670,000 | 1,670,000 |
| Total Local Revenue | \$ 1,439,426 | \$ 1,497,383 | \$ 1,580,000 | \$ 1,680,000 | \$ 1,680,000 | \$ 1,680,000 |
| 5400 Beginning Fund Balance | \$ 10,233 | \$ 20,158 | \$ 25,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Total Beginning Fund Balance | \$ 10,233 | \$ 20,158 | \$ 25,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Total Resources - Debt Service Fund 302 | \$ 1,449,659 | \$ 1,517,541 | \$ 1,605,000 | \$ 1,685,000 | \$ 1,685,000 | \$ 1,685,000 |

PENDLETON SCHOOL DISTRICT
JULY 1, 2021 TO JUNE 30, 2022
302 DEBT SERVICE
EXPENDITURES

| CODE & DESCRIPTION | Actual (Audited) | | Budget 2020-21 | Budget Next Year 2021-22 | | |
|--|--------------------------|-------------------------|---------------------|--------------------------|---------------------|---------------------|
| | 2018-2019 Second Year | 2019-2020 First Year | | Proposed | Approved | Adopted |
| 5110-610 Redemption of Bond | \$ 381,659 | \$ 379,443 | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 |
| 5110-621 Interest Payable | 1,047,842 | 1,120,302 | 1,200,000 | 1,280,000 | 1,280,000 | 1,280,000 |
| 5110-640 Fees | - | - | - | - | - | - |
| 7000 Unappropriated Ending Fund Balance | 20,158 | 17,796 | 5,000 | 5,000 | 5,000 | 5,000 |
| Total Budget Requirements - Debt Service Fund 302 | \$ 1,449,659 | \$ 1,517,541 | \$ 1,605,000 | \$ 1,685,000 | \$ 1,685,000 | \$ 1,685,000 |

**PENDLETON SCHOOL DISTRICT
JULY 1, 2021 TO JUNE 30, 2022
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 2020-21 | Budget Next Year 2021-22 | | |
|--|--------------------------|-------------------------|---------------------|--------------------------|---------------------|---------------------|
| | 2018-2019 Second Year | 2019-2020 First Year | | Proposed | Approved | Adopted |
| 1111 District Received | \$ 3,060,076 | \$ 3,050,574 | \$ 2,881,450 | \$ 3,120,889 | \$ 3,120,889 | \$ 3,120,889 |
| 1112 Ad Valorem Taxes - Prior Year | 84,841 | 80,990 | 75,000 | 85,000 | 85,000 | 85,000 |
| 1190 Penalties & Interest on Taxes | 1,385 | 3,254 | - | - | - | - |
| 1510 Interest on Investments | 47,348 | 37,533 | 50,000 | 25,000 | 25,000 | 25,000 |
| Total Local Revenue | \$ 3,193,650 | \$ 3,172,351 | \$ 3,006,450 | \$ 3,230,889 | \$ 3,230,889 | \$ 3,230,889 |
| 2900 Revenue for/on Behalf of the District | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Intermediate Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5110 Bond Proceeds | \$ - | \$ 46,450,000 | \$ - | \$ - | \$ - | \$ - |
| 5200 Interfund Transfers | - | - | - | - | - | - |
| Total Transfers In | \$ - | \$ 46,450,000 | \$ - | \$ - | \$ - | \$ - |
| 5400 Beginning Fund Balance | \$ 792,752 | \$ 794,157 | \$ 688,615 | \$ 515,000 | \$ 515,000 | \$ 515,000 |
| Total Beginning Fund Balance | \$ 792,752 | \$ 794,157 | \$ 688,615 | \$ 515,000 | \$ 515,000 | \$ 515,000 |
| Total Resources - Debt Service Fund 303 | \$ 3,986,402 | \$ 50,416,509 | \$ 3,695,065 | \$ 3,745,889 | \$ 3,745,889 | \$ 3,745,889 |

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2021 TO JUNE 30, 2022
 303 DEBT SERVICE
 EXPENDITURES**

| CODE & DESCRIPTION | Actual (Audited) | | Budget 2020-21 | Budget Next Year 2021-22 | | |
|--|--------------------------|-------------------------|---------------------|--------------------------|---------------------|---------------------|
| | 2018-2019 Second Year | 2019-2020 First Year | | Proposed | Approved | Adopted |
| 2520 Fiscal Services | \$ - | \$ 338,888 | \$ 3,615 | \$ - | \$ - | \$ - |
| 5110-610 Long-Term Debt - Redemption of Principle | | | | | | |
| 6/15/2022 | \$ 1,082,545 | \$ 1,424,854 | \$ 1,701,580 | \$ 1,721,877 | \$ 1,721,877 | \$ 1,721,877 |
| 5110-620 Long-Term Debt - Interest | | | | | | |
| 12/15/2021 | 1,003,734 | 1,003,711 | 698,225 | 692,944 | 692,944 | 692,944 |
| 6/15/2022 | 1,105,965 | 854,816 | 931,645 | 1,006,068 | 1,006,068 | 1,006,068 |
| 5110-640 Long-Term Debt - Dues & Fees | 0 | 46,107,509 | - | - | - | - |
| 7000 Unappropriated Ending Fund Balance | 794,157 | 686,731 | 360,000 | 325,000 | 325,000 | 325,000 |
| Total Budget Requirements - Debt Service Fund 303 | \$ 3,986,402 | \$ 50,416,509 | \$ 3,695,065 | \$ 3,745,889 | \$ 3,745,889 | \$ 3,745,889 |

* Tax to balance is estimated as 90% of actual levy. The levy resolution required will be \$3,467,653. Debt service appropriation will be \$3,420,888.

CAPITAL PROJECTS FUND

PENDLETON SCHOOL DISTRICT
JULY 1, 2021 TO JUNE 30, 2022
400 - CAPITAL PROJECTS
REVENUE DETAIL

| CODE & DESCRIPTION | Actual (Audited) | | | Budget Next Year 2021-22 | | |
|--|--------------------------|-------------------------|-------------------|--------------------------|-------------|-------------|
| | 2018-2019 Second Year | 2019-2020 First Year | Budget 2020-21 | Proposed | Approved | Adopted |
| 1510 Earnings on Investments | \$ 228 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 1960 Recovery of Prior Years' Expenditure | - | - | | | | |
| 1990 Miscellaneous | 24,288 | - | - | - | - | - |
| Total Local Revenue | \$ 24,516 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3299 Other Restricted Grants-in-aid | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total State Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5110 Bond Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5120 Bond Premium | - | - | - | - | - | - |
| 5200 Interfund Transfer | - | - | - | - | - | - |
| 5400 Beginning Fund Balance | 527,084 | - | - | - | - | - |
| Total Beginning Fund Balance | \$ 527,084 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Resources - Capital Projects Fund 400 | \$ 551,601 | \$ - | \$ - | \$ - | \$ - | \$ - |

PENDLETON SCHOOL DISTRICT
JULY 1, 2021 TO JUNE 30, 2022
400 - CAPITAL PROJECTS
EXPENDITURE FUNCTION SUMMARY

| CODE & DESCRIPTION | Actual (Audited) | | | Budget Next Year 2021-2022 | | | | |
|---|--------------------------|-------------------------|-------------|----------------------------|-------------|-------------|-------------|-------------|
| | 2018-2019 Second Year | 2019-2020 First Year | FTE | Budget 2020-2021 | FTE | Proposed | Approved | Adopted |
| 2520 Fiscal Services | \$ - | \$ - | - | \$ - | - | \$ - | \$ - | \$ - |
| 2000 Support Services Total | \$ - | \$ - | - | \$ - | - | \$ - | \$ - | \$ - |
| 4110 Service Area Direction | \$ - | \$ - | | \$ - | | \$ - | \$ - | \$ - |
| 4150 Building Acquisition, Construction & Improv Services | 546,398 | - | | - | | - | - | - |
| 4180 Other Capital Items | 5,202 | - | | - | | - | - | - |
| 4000 Facilities Acquisition and Construction Total | \$ 551,601 | \$ - | - | \$ - | - | \$ - | \$ - | \$ - |
| 7000 Unappropriated Ending Fund Balance | \$ - | \$ - | | \$ - | | \$ - | \$ - | \$ - |
| 7000 Unappropriated Ending Fund Balance | \$ - | \$ - | - | \$ - | - | \$ - | \$ - | \$ - |
| Total Budget Requirements- Capital Projects Fund 400 | \$ 551,601 | \$ - | 0.00 | \$ - | 0.00 | \$ - | \$ - | \$ - |

PENDLETON SCHOOL DISTRICT
JULY 1, 2021 TO JUNE 30, 2022
400 - CAPITAL PROJECTS
EXPENDITURE OBJECT SUMMARY


| CODE & DESCRIPTION | Actual (Audited) | | Budget 2020-21 | Budget Next Year 2021-22 | | |
|--|--------------------------|-------------------------|-------------------|--------------------------|-------------|-------------|
| | 2018-2019 Second Year | 2019-2020 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 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 382 Legal Services | - | - | - | - | - | - |
| 383 Architect/Engineer Services | - | - | - | - | - | - |
| 389 Other Noninstructional Professional and Technical Services | - | - | - | - | - | - |
| 390 Other General Professional and Technological Services | - | - | - | - | - | - |
| 300 Purchased Services Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 419 General Office Supplies | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 460 Non-Consumables | 5,975 | - | - | - | - | - |
| 480 Computer Hardware | - | - | - | - | - | - |
| 400 Supplies and Materials Total | \$ 5,975 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 520 Buildings Acquisitions | \$ 517,739 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 530 Improvements Other Than Buildings | 27,886 | - | - | - | - | - |
| 541 Initial and Additional Equipment Purchase | - | - | - | - | - | - |
| 500 Capital Outlay Total | \$ 545,625 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 640 Dues and Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 659 Other Insurance and Judgments | - | - | - | - | - | - |
| 600 Other Objects Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 810 Planned Reserve | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 800 Other Uses of Funds Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Budget Requirements- Capital Projects Fund 400 | \$ 551,601 | \$ - | \$ - | \$ - | \$ - | \$ - |

APPENDICES

Pendleton School District
 k12.or.us
 District Phone: 541.276.6711 | District Home | Our Schools | Staff Resources

Pendleton School District
 107 NW 10th Street, Pendleton, OR 97801

HOME | OUR DISTRICT | PARENT RESOURCES | SCHOOL BOARD | EMPLOYMENT | SCHOOL SAFETY | CONTACT US



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, 2021 to June 30, 2022, will be held May 20, 2021 at 6pm. The purpose of the meeting will be to receive the budget message and to receive comment from the public on the budget. In response to the current health emergency resulting from the COVID-19 pandemic, the meetings will be held electronically.

These are public meetings where deliberation of the Budget Committee will take place. Any person may participate in the meetings and discuss the proposed programs with the Budget Committee.

The meeting will be available via Google Meet, if you would like join the meeting virtually please email rthornburg@pendletonsd.org for login information.

Public comment will also be taken in written format. Written comments received by 3 pm on May 19, 2021 will be read during the public comment section of the meeting on May 20, 2021. Comments will be subject to a three minute limit per community member. To provide written public comment, please provide your name, phone number, and address to the Director of Business Services via mail at 107 NW 10th Street, Pendleton OR 97801 or email to mijones@pendletonsd.org.

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 on or after May 14, 2021. Notice of publication is also available at www.pendleton.k12.or.us.

Dated this 4th 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

**EO-11339
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, 2021 to June 30, 2022, will be held May 20, 2021 at 6pm. The purpose of the meeting will be to receive the budget message and to receive comment from the public on the budget. In response to the current health emergency resulting from the COVID-19 pandemic, the meetings will be held electronically.

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Dated this 4th day of May.
Publish May 4, 2021

Something for everyone in the Classifieds

CLASSIFIEDS GET RESULTS!

101 Legal Notices **101 Legal Notices** **101 Legal Notices** **101 Legal Notices**

| EO-11407 NOTICE OF BUDGET HEARING | | | |
|---|---|--|--|
| <p>A public meeting of the Pendleton School District 16R Board of Directors will be held on June 14, 2021 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, 2021 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 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, Director of Business Services Telephone: 541.966.3259 Email: mijones@pendletonsd.org</p> | | | |
| FINANCIAL SUMMARY - RESOURCES | | | |
| | Actual Amount Last Year 2019-2020 | Adopted Budget This Year 2020-2021 | Approved Budget Next Year 2021-2022 |
| TOTAL OF ALL FUNDS | | | |
| Beginning Fund Balance | \$6,603,813 | \$7,593,115 | \$10,056,200 |
| Current Year Property Taxes, other than Local Option Taxes | 9,402,052 | 9,457,450 | 9,991,889 |
| Current Year Local Option Property Taxes | 368,117 | 7,000 | 4,000 |
| Other Revenue from Local Sources | 3,921,116 | 4,099,500 | 4,293,100 |
| Revenue from Intermediate Sources | 180,302 | 175,000 | 175,000 |
| Revenue from State Sources | 26,943,993 | 30,608,695 | 29,521,100 |
| Revenue from Federal Sources | 2,584,538 | 4,076,500 | 6,470,400 |
| Interfund Transfers | 0 | 0 | 0 |
| All Other Budget Resources | 46,450,000 | 0 | 0 |
| Total Resources | \$96,453,931 | \$56,017,260 | \$60,511,689 |
| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
| Salaries | \$17,790,701 | \$21,736,497 | \$21,978,805 |
| Other Associated Payroll Costs | 11,046,914 | 13,958,048 | 13,589,599 |
| Purchased Services | 5,196,373 | 7,843,154 | 8,829,006 |
| Supplies & Materials | 1,954,907 | 3,062,946 | 5,332,989 |
| Capital Outlay | 112,735 | 130,250 | 98,750 |
| Other Objects (except debt service & interfund transfers) | 579,697 | 367,915 | 434,650 |
| Debt Service* | 52,053,808 | 6,198,450 | 6,412,889 |
| Interfund Transfers* | 0 | 0 | 0 |
| Operating Contingency | 0 | 2,350,000 | 3,500,000 |
| Unappropriated Ending Fund Balance & Reserves | 7,718,796 | 370,000 | 335,000 |
| Total Requirements | \$96,453,931 | \$56,017,260 | \$60,511,689 |
| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION | | | |
| 1000 Instruction | \$23,045,502 | \$30,022,467 | \$30,756,736 |
| FTE | 232.2 | 268.2 | 253.2 |
| 2000 Support Services | 12,638,131 | 15,576,343 | 17,907,064 |
| FTE | 77.3 | 90.3 | 86.63 |
| 3000 Enterprise & Community Service | 997,694 | 1,500,000 | 1,600,000 |
| FTE | 0.3 | 0.3 | 0.3 |
| 4000 Facility Acquisition & Construction | 0 | 0 | 0 |
| FTE | 0 | 0 | 0 |
| 5000 Other Uses | 52,053,808 | 6,198,450 | 6,412,889 |
| 5100 Debt Service* | 0 | 0 | 0 |
| 5200 Interfund Transfers* | 0 | 0 | 0 |
| 6000 Contingency | 0 | 2,350,000 | 3,500,000 |
| 7000 Unappropriated Ending Fund Balance | 7,718,796 | 370,000 | 335,000 |
| Total Requirements | \$96,453,931 | \$56,017,260 | \$60,511,689 |
| Total FTE | 309.8 | 358.8 | 340.13 |
| * not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures. | | | |
| STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING | | | |
| <p>The budget for the 2021-22 school year is based on \$9.3 billion K-12 state funding for the biennium. The General Fund budget for 21-22 reflects an increase of 11% over the 20-21 school year. This increase is due to the addition of Federal Elementary and Secondary School Emergency Relief Funds appropriated through the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act) as well as an increase in the budgeted beginning fund balance. The beginning fund balance increase is the result of a reduction in expenditures tied to transportation and substitute payroll costs as result of the COVID-19 pandemic. The CRRSA Act funds provide for an additional \$2.8 million to the General Fund. These funds will be used to purchase technology, sanitation supplies, and staff to support the reduction of class sizes at the elementary level as well as math and reading interventions K-12. The Special Revenue budget of \$9.5 million accounts for over 30 special revenue funds.</p> | | | |
| 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 | NA | NA |
| Levy For General Obligation Bonds | \$3,208,833 | \$3,201,611 | |
| STATEMENT OF INDEBTEDNESS | | | |
| | Estimated Debt Outstanding on July 1 | Estimated Debt Authorized, But Not Incurred on July 1 | |
| General Obligation Bonds | \$53,352,847 | | |
| Other Bonds | \$15,955,452 | | |
| Other Borrowings | \$0 | \$1,000,000 | |
| Total | \$69,308,299 | \$1,000,000 | |
| May 27, 2021 | | | |

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

To assessor of Umatilla County

**FORM ED-50
2021-2022**

- 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 16, 2021
Mailing Address of District City State Zip Date Submitted
Michelle Jones Director of Business Services 541.966.3259 mijones@pendletonsd.org
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 294.456.

PART I: TOTAL PROPERTY TAX LEVY

| | | Subject to Education Limits | | Excluded from Measure 5 Limits |
|-----|--|-----------------------------|-------------|--------------------------------|
| | | Rate -or- Dollar Amount | | |
| 1. | Rate per \$1,000 or dollar amount levied (within permanent rate limit) | 1 | 4.4537 | Amount of Levy |
| 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. | \$3,467,653 | |
| 4c. | Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) | 4c. | \$3,467,653 | |

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 |
|--|--|-----------------------|-----------------------------|--|
| | | | | |
| | | | | |
| | | | | |

150-504-075-6 (Rev. 10-20)

(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. 2021-05

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Pendleton School District 16R hereby adopts the budget for fiscal year 2021-2022 in the total amount of \$60,511,689. 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, 2021, for the following purposes:

| General Fund | | Special Revenue Fund | |
|----------------------------------|---------------------|-----------------------------|--------------------|
| Instruction | 24,088,594 | Instruction | 6,668,142 |
| Support Services | 16,479,406 | Support Services | 1,427,658 |
| Enterprise & Community Services | 0 | Enterprise & Comm | 1,600,000 |
| Facilities Acquisition | 0 | | |
| Transfers | 0 | Total | \$9,695,800 |
| Debt Service | 7,000 | | |
| Contingency | 3,500,000 | | |
| Total | \$44,075,000 | | |

| Debt Service Fund | |
|------------------------|--------------------|
| Debt Service | 6,405,889 |
| Total | \$6,405,889 |

| | |
|---|---------------------|
| Total APPROPRIATIONS, All Funds | \$60,176,689 |
| Total Unappropriated and Reserve Amounts, All Funds | 335,000 |
| TOTAL ADOPTED BUDGET | \$60,511,689 |

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 2021- 2022 :

- (1) At the rate of \$4.4537 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount of \$3,467,653 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 \$ 3,467,653

The above resolution statements were approved and declared adopted on June 14, 2021.

x Robin Marble
Board Chair

x Ce [Signature]
Superintendent