



107 NW 10th Street, Pendleton, OR 97801

2022-2023 ADOPTED PROGRAM BUDGET

Chris Fritsch
Superintendent

Michelle Jones
Budget Officer

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Pendleton Public Schools
Budget Message
2022-2023

Introduction: The proposed budget is reflects year two 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 provide an optimistic financial outlook for the near future. The next forecast will be coming out the day before this budget is presented. Obviously, that may have some impact on the budget either positive or negative. 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.

The PSD budget is presented in three fund groups: General Fund, Special Revenue Funds, and Debt Service Funds. Below is a brief description of each fund and the impacts for the 22-23 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 22-23 reflects an increase of 10% over 21-22. 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 continues to be the result of a reduction in expenditures tied to transportation and substitute payroll costs during 20-21 as well as staff recruitment and retention issues during 21-22. We believe by being fiscally conservative and building realistic ending fund balances over the last few years, allows us some flexibility for the SY 22-23 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 \$10.96 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 third 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.

Conclusion: Our goal for the current budget proposal is to fund all positions that were identified in the SIA planning process and maintain the existing high-quality programming K-12 that we have accomplished over the last several years. At this time and the variables that are known, we believe we can accomplish our goals. However, three potential challenges to the budget are looming on the horizon, 1) consistent and adequate funding by the legislature of the State School Fund (my initial opinion is that number for the 23/25 biennium is \$10.6 B) 2) utilization of the federal relief funds (ESSER) wisely and strategically knowing that in two years when they are fully expended, new revenue sources will need to be in place for continuity of ESSER funded positions, and 3) budgetary impacts of continued declining enrollment.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Chris Fritsch', written in a cursive style.

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 2022-2023

<u>POSITION</u>	<u>SCHOOL BOARD MEMBERS</u>	<u>TERM EXPIRES</u>	<u>POSITION</u>	<u>APPOINTED MEMBERS</u>	<u>TERM EXPIRES</u>
1	Beth Harrison	2025	1	Bridget VanCleave	2023
2	Lynn Lieuallen	2023	2	Gail Nelson	2023
3	Dale Freeman	2023	3	Ashley Harding	2022
4	Preston Eagleheart	2025	4	Kevin Hale	2024
5	Mason Murphy	2023	5	Michael Corey	2024
6	Julie Muller	2023	6	Terry Oyama	2024
7	Patrick Gregg	2025	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
2022-2023

January 10, 2022	REGULAR BOARD MEETING: Approve 2021-2022 budget calendar for 2022-2023 School Year.
February 14, 2022	REGULAR BOARD MEETING
March 14, 2022	REGULAR BOARD MEETING
March 15, 2022	Deadline for written notice of contract extension to teachers and administrators.
April 11, 2022	REGULAR BOARD MEETING
April 29, 2022	Deliver First Budget Committee Meeting Notice to Local Paper
May 5, 2022	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 9, 2022	REGULAR BOARD MEETING
May 19, 2022	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, 2022	BUDGET COMMITTEE WORK SESSION (IF SCHEDULED)
May 31, 2022	BUDGET COMMITTEE WORK SESSION (IF SCHEDULED)
May 31, 2022	Delivery of Budget Hearing Notices to East Oregonian
June 2, 2022	Publication of NOTICE OF BUDGET HEARING (ED-1) not more than 30 days, not less than 5 days prior to hearing.
June 13, 2022	REGULAR BOARD MEETING
June 13, 2022	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 11, 2022	REGULAR BOARD MEETING
July 15, 2022	Deadline to certify the tax levy to the county assessor or request an extension.

GENERAL FUND

**PENDLETON SCHOOL DISTRICT
JULY 1, 2022 TO JUNE 30, 2023
GENERAL FUND
REVENUE DETAIL**

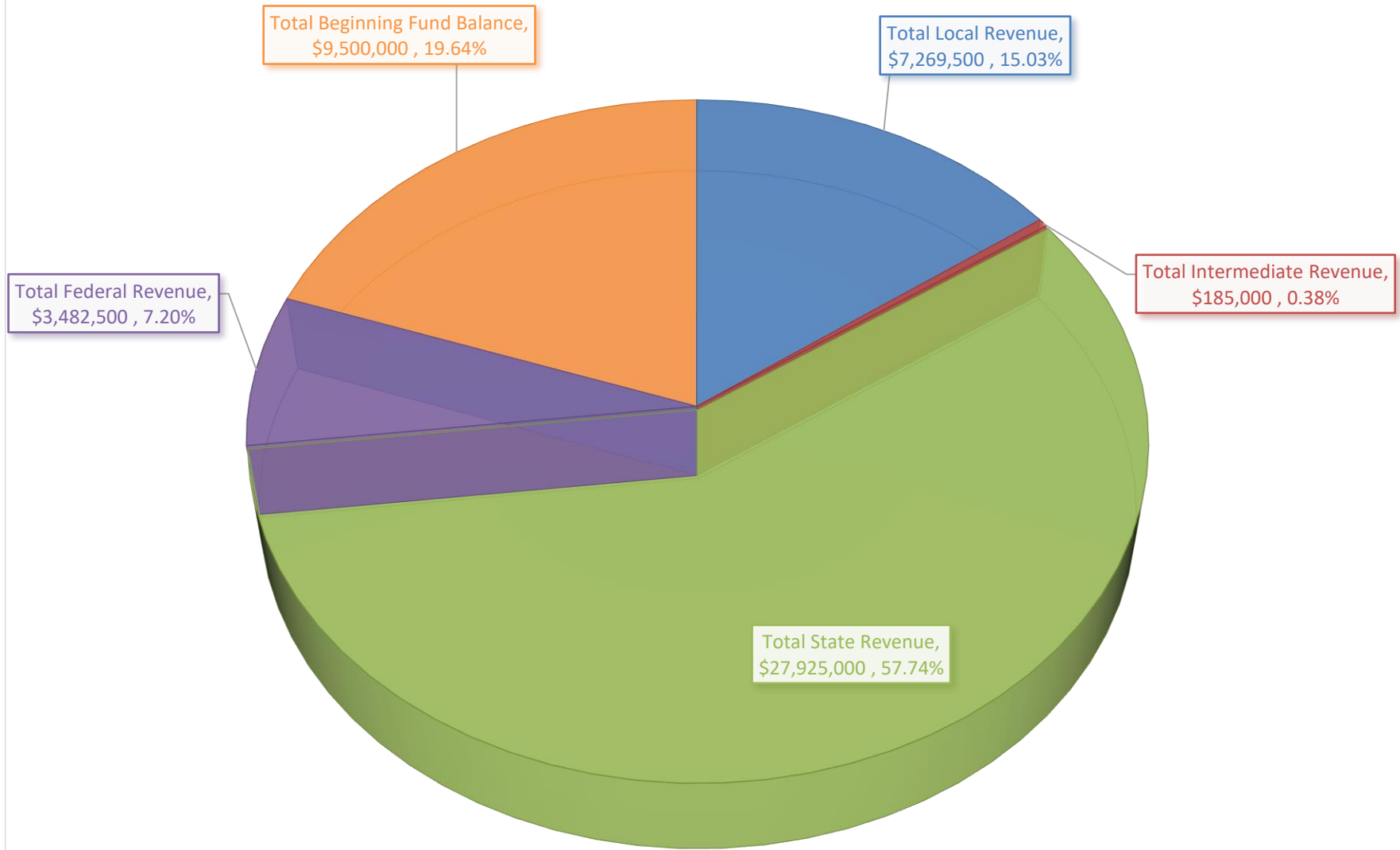
CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2022-23		
	2019-2020 Second Year	2020-2021 First Year	Budget 2021-22	Proposed	Approved	Adopted
1111 Current Year's Taxes	\$ 6,110,511	\$ 6,362,925	\$ 6,635,000	\$ 6,800,000	\$ 6,800,000	\$ 6,800,000
1112 Prior Year's Taxes	148,885	166,140	150,000	150,000	150,000	150,000
1120 Local Option Tax	360,130	2,482	-	-	-	-
1122 Prior Year's Taxes due from Local Option Tax	7,987	10,023	4,000	3,500	3,500	3,500
1198 Penalties and Interest on Taxes	7,838	6,679	1,000	1,000	1,000	1,000
1510 Earnings on Investments	149,579	77,823	80,000	60,000	60,000	60,000
1710 Student Activities	85,890	6,091	90,000	70,000	70,000	70,000
1910 Rentals	92,021	77,200	80,000	80,000	80,000	80,000
1920 Donations - Private	3,969	8,600	5,000	5,000	5,000	5,000
1960 Recovery of Prior Years' Expenditures	1,799	241	-	-	-	-
1990 Miscellaneous	28,011	333,714	100,000	100,000	100,000	100,000
1991 Substitute Reimbursement	8,034	2,101	-	-	-	-
Total Local Revenue	\$ 7,004,653	\$ 7,054,018	\$ 7,145,000	\$ 7,269,500	\$ 7,269,500	\$ 7,269,500
2101 County School Fund	\$ 86,448	\$ 93,053	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000
2199 Other Intermediate Sources	-	16,808	-	-	-	-
2200 Restricted Revenue	93,853	97,392	85,000	85,000	85,000	85,000
Total Intermediate Revenue	\$ 180,302	\$ 207,253	\$ 175,000	\$ 185,000	\$ 185,000	\$ 185,000
3101 State School Fund	\$ 24,295,248	\$ 24,336,408	\$ 24,130,000	\$ 26,230,000	\$ 26,230,000	\$ 26,230,000
3103 Common School Fund	295,958	295,829	315,000	330,000	330,000	330,000
3199 Other Unrestricted Grants-in-aid (Tax Equalization)	201,739	-	-	-	-	-
3221 SSF Transportation	938,000	980,000	980,000	1,365,000	1,365,000	1,365,000
3299 Other Restricted Grants-in-aid	44,535	6,803	-	-	-	-
Total State Revenue	\$ 25,775,480	\$ 25,619,040	\$ 25,425,000	\$ 27,925,000	\$ 27,925,000	\$ 27,925,000
4500 Restricted Revenue from the Federal Government	\$ 9,089	\$ 960,935	\$ 2,800,000	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000
4700 Grants in Aid from the Federal Government through Other I	14,658	3,944	-	-	-	-
4801 Federal Forest Fees	6,086	6,655	5,000	7,500	7,500	7,500
4802 Impact Aid (PL 874)	287,080	274,114	275,000	275,000	275,000	275,000
Total Federal Revenue	\$ 316,913	\$ 1,245,647	\$ 3,080,000	\$ 3,482,500	\$ 3,482,500	\$ 3,482,500
5200 Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	\$ 5,210,567	\$ 6,593,973	\$ 8,250,000	\$ 9,500,000	\$ 9,500,000	\$ 9,500,000
Total Beginning Fund Balance	\$ 5,210,567	\$ 6,593,973	\$ 8,250,000	\$ 9,500,000	\$ 9,500,000	\$ 9,500,000
Total Resources Fund 100	\$ 38,487,915	\$ 40,719,932	\$ 44,075,000	\$ 48,362,000	\$ 48,362,000	\$ 48,362,000

**PENDLETON SCHOOL DISTRICT
JULY 1, 2022 TO JUNE 30, 2023
GENERAL FUND
REVENUE SUMMARY**

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2022-23		
	2019-2020 Second Year	2020-2021 First Year	Budget 2021-22	Proposed	Approved	Adopted
1000 Revenue from Local Sources except Tax to be levied	\$ 894,142	\$ 691,093	\$ 510,000	\$ 469,500	\$ 469,500	\$ 469,500
2000 Revenue from Intermediate Sources	180,302	207,253	175,000	185,000	185,000	185,000
3000 Revenue from State Sources	25,775,480	25,619,040	25,425,000	27,925,000	27,925,000	27,925,000
4000 Revenue from Federal Sources	316,913	1,245,647	3,080,000	3,482,500	3,482,500	3,482,500
5000 Other Sources	5,210,567	6,593,973	8,250,000	9,500,000	9,500,000	9,500,000
Total Revenue Except Taxes to be Levied	\$ 32,377,404	\$ 34,357,007	\$ 37,440,000	\$ 41,562,000	\$ 41,562,000	\$ 41,562,000
1111 Tax Turnover from Current Year's Levy	\$ 6,110,511	\$ 6,362,925	\$ 6,635,000	\$ 6,800,000	\$ 6,800,000	\$ 6,800,000
** Taxes Required to Balance						
Total Resources Fund 100	\$ 38,487,915	\$ 40,719,932	\$ 44,075,000	\$ 48,362,000	\$ 48,362,000	\$ 48,362,000

* 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, 2022 TO JUNE 30, 2023
GENERAL FUND
EXPENDITURE FUNCTION SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		FTE	Budget 2021-2022	FTE	Budget Next Year 2022-2023		
	2019-2020 Second Year	2020-2021 First Year				Proposed	Approved	Adopted
1111 Elementary Instruction (K-3)	\$ 6,918,865	\$ 6,961,972	64.75	\$ 8,730,173	63.75	\$ 9,159,038	\$ 9,159,038	\$ 9,159,038
1121 Middle School Instruction	3,286,800	3,234,951	28.30	3,751,001	29.40	3,995,624	3,995,624	3,995,624
1122 Middle School Extra-Curricular	102,098	331		118,114		116,659	116,659	116,659
1131 High School Instruction	3,849,217	3,959,312	33.20	4,522,866	33.35	4,915,697	4,915,697	4,915,697
1132 High School Extra-Curricular	402,435	423,471		498,419		512,887	512,887	512,887
1140 Pre-kindergarten Programs	150	-		-		-	-	-
1210 Programs for Talented and Gifted	365	270		3,350		3,350	3,350	3,350
1250 Special Education Programs	4,211,850	4,292,300	77.60	5,021,959	78.60	5,201,656	5,201,656	5,201,656
1280 Alternative Education	200,267	310,693	1.65	230,101	1.65	263,966	263,966	263,966
1288 Charter Schools	762,362	780,901		950,000		950,000	950,000	950,000
1289 Other Alternative Programs	-	143,998		-		410,000	410,000	410,000
1291 ESL Program	247,298	280,072	2.00	262,611	1.80	240,899	240,899	240,899
1400 Summer School	12,962	13,161	-	-		20,000	20,000	20,000
1000 Instruction Total	\$ 19,994,670	\$ 20,401,432	207.50	\$ 24,088,594	208.55	\$ 25,789,776	\$ 25,789,776	\$ 25,789,776
2110 Attendance and Social Work Services	\$ 47,248	\$ 38,341		\$ 47,079		\$ 47,038	\$ 47,038	\$ 47,038
2120 Guidance Services	1,229,850	1,236,749	11.00	1,393,473	11.00	1,316,672	1,316,672	1,316,672
2130 Health Services	29	7,715		800		800	800	800
2140 Psychological Services	45,913	38,313	0.50	40,757	0.50	42,263	42,263	42,263
2190 Service Direction, Student Support Services	219,192	212,363	1.40	220,846	1.40	223,726	223,726	223,726
2210 Improvement of Instruction Services	47,182	46,889		73,250		72,600	72,600	72,600
2220 Educational Media Services	285,605	297,664	6.00	350,389	6.00	350,205	350,205	350,205
2240 Instructional Staff Development	-	355		-		-	-	-
2310 Board of Education Services	129,466	137,958		209,075		204,075	204,075	204,075
2321 Office of the Superintendent Services	642,000	647,822	3.90	711,911	4.90	1,043,517	1,043,517	1,043,517
2410 Office of the Principal Services	2,639,366	2,845,680	25.00	3,227,413	23.00	3,013,219	3,013,219	3,013,219
2520 Fiscal Services	547,468	585,929	3.00	657,847	3.00	670,737	670,737	670,737
2540 Operation and Maintenance of Plant Services	3,444,559	3,508,358	28.00	4,599,784	28.00	5,593,169	5,593,169	5,593,169
2550 Student Transportation Services	1,368,292	1,350,893		2,774,700		3,304,700	3,304,700	3,304,700
2660 Technology Services	884,692	699,185		1,792,000		1,817,000	1,817,000	1,817,000
2700 Supplemental Retirement Programs	364,109	358,744		380,082		365,505	365,505	365,505
2000 Support Services Total	\$ 11,894,971	\$ 12,012,957	78.80	\$ 16,479,406	77.80	\$ 18,065,224	\$ 18,065,224	\$ 18,065,224
5110 Long-Term Debt Service	\$ 4,300	\$ 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	\$ 4,300	\$ 4,300	-	\$ 7,000	-	\$ 7,000	\$ 7,000	\$ 7,000
6110 Operating Contingency	\$ -	\$ -		\$ 3,500,000		\$ 4,500,000	\$ 4,500,000	\$ 4,500,000
6000 Contingency Total	\$ -	\$ -	-	\$ 3,500,000	-	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000
7000 Unappropriated Ending Fund Balance	\$ 6,593,974	\$ 8,301,243		\$ -		\$ -	\$ -	\$ -
7000 Unappropriated Ending Fund Balance	\$ 6,593,974	\$ 8,301,243	-	\$ -	-	\$ -	\$ -	\$ -
Total Budget Requirements- General Fund 100	\$ 38,487,915	\$ 40,719,932	286.30	\$ 44,075,000	286.35	\$ 48,362,000	\$ 48,362,000	\$ 48,362,000

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2022 TO JUNE 30, 2023
 GENERAL FUND
 EXPENDITURE SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2021-22	Budget Next Year 2022-23		
	2019-2020 Second Year	2020-2021 First Year		Proposed	Approved	Adopted
1000 Instruction	\$ 19,994,670	\$ 20,401,432	\$ 24,088,594	\$ 25,789,776	\$ 25,789,776	\$ 25,789,776
2000 Support Services	11,894,971	12,012,957	16,479,406	18,065,224	18,065,224	18,065,224
3000 Enterprise and Community Services	-	-	-	-	-	-
4000 Facilities	-	-	-	-	-	-
5000 Other Uses	4,300	4,300	7,000	7,000	7,000	7,000
6000 Contingencies	-	-	3,500,000	4,500,000	4,500,000	4,500,000
7000 Unappropriated Ending Fund Balance	6,593,974	8,301,243	-	-	-	-
Total Expenditures Fund 100	\$ 38,487,915	\$ 40,719,932	\$ 44,075,000	\$ 48,362,000	\$ 48,362,000	\$ 48,362,000

**PENDLETON SCHOOL DISTRICT
JULY 1, 2022 TO JUNE 30, 2023
GENERAL FUND
EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2021-22	Budget Next Year 2022-23		
	2019-2020 Second Year	2020-2021 First Year		Proposed	Approved	Adopted
111 Licensed Salaries	\$ 10,716,880	\$ 11,120,993	\$ 12,044,303	\$ 12,362,374	\$ 12,362,374	\$ 12,362,374
112 Classified Salaries	3,179,541	3,179,607	3,598,141	4,012,938	4,012,938	4,012,938
113 Administrators	1,445,924	1,508,101	1,735,080	1,976,745	1,976,745	1,976,745
114 Managerial	-	-	18,082	-	-	-
116 Early Retiree Stipend	316,056	319,593	295,753	283,417	283,417	283,417
121 Substitutes - Licensed	286,742	223,043	675,000	940,000	940,000	940,000
122 Substitutes - Classified	104,915	71,205	253,750	186,798	186,798	186,798
131 Longevity - Licensed	25,457	24,906	24,397	23,780	23,780	23,780
132 Longevity - Administrators/Classified/Confidential	70,989	69,972	79,148	65,173	65,173	65,173
134 Additional Salary	148,305	107,351	167,661	193,056	193,056	193,056
135 Overtime	3,003	1,596	10,000	10,000	10,000	10,000
100 Salaries Total	\$ 16,297,811	\$ 16,626,367	\$ 18,901,315	\$ 20,054,281	\$ 20,054,281	\$ 20,054,281
211 PERS - Employer Contribution	\$ 912,374	\$ 891,207	\$ 310,225	\$ 319,043	\$ 319,043	\$ 319,043
213 PERS - Bond 1	1,060,453	1,134,691	1,442,653	1,353,325	1,353,325	1,353,325
214 PERS - Bond 2	1,371,171	1,425,730	1,893,483	1,737,132	1,737,132	1,737,132
220 Social Security	1,210,528	1,236,791	1,481,040	1,488,328	1,488,328	1,488,328
231 Workers' Compensation	78,595	97,222	108,581	109,336	109,336	109,336
232 Unemployment Compensation	15,901	16,226	108,309	109,319	109,319	109,319
233 Paid Family & Medical Leave	-	-	76,788	72,323	72,323	72,323
240 Contractual Employee Benefits	45,700	46,064	65,000	65,000	65,000	65,000
242 Health Insurance - Retirees	24,767	17,032	60,000	60,000	60,000	60,000
243 Life Insurance	20,973	20,816	27,551	28,065	28,065	28,065
247 Health Insurance - Administrators/Classified/Confidential	2,520,800	2,476,270	2,775,432	2,839,826	2,839,826	2,839,826
248 Health Insurance - Licensed	2,793,469	2,869,311	3,242,646	3,201,719	3,201,719	3,201,719
200 Associated Payroll Costs Total	\$ 10,054,731	\$ 10,231,361	\$ 11,591,709	\$ 11,383,416	\$ 11,383,416	\$ 11,383,416
310 Instruction, Technical and Professional Services	\$ -	\$ 144,353	\$ 750	\$ 410,750	\$ 410,750	\$ 410,750
322 Repair & Maintenance Services	173,916	164,235	317,297	1,309,123	1,309,123	1,309,123
324 Rentals	21,567	21,003	29,900	34,900	34,900	34,900
325 Electricity	441,947	417,451	611,500	611,500	611,500	611,500
326 Fuel	79,526	71,331	121,000	121,000	121,000	121,000
327 Water and Sewage	172,035	197,778	214,000	214,000	214,000	214,000
328 Garbage	76,959	42,100	100,000	100,000	100,000	100,000
331 Reimbursable Student Transportation	1,280,547	1,290,253	2,600,250	3,100,250	3,100,250	3,100,250
332 Non-Reimbursable Student Transportation	87,778	60,960	176,700	206,700	206,700	206,700
341 Travel, Local in District	2,531	6,119	3,050	5,010	5,010	5,010
342 Travel, Out of District	23,924	1,236	61,950	61,900	61,900	61,900
343 Travel, Student, Out of District	21,088	4,322	26,395	26,395	26,395	26,395
351 Telephone	166,684	174,055	196,025	196,025	196,025	196,025
353 Postage	24,268	26,877	29,931	31,326	31,326	31,326

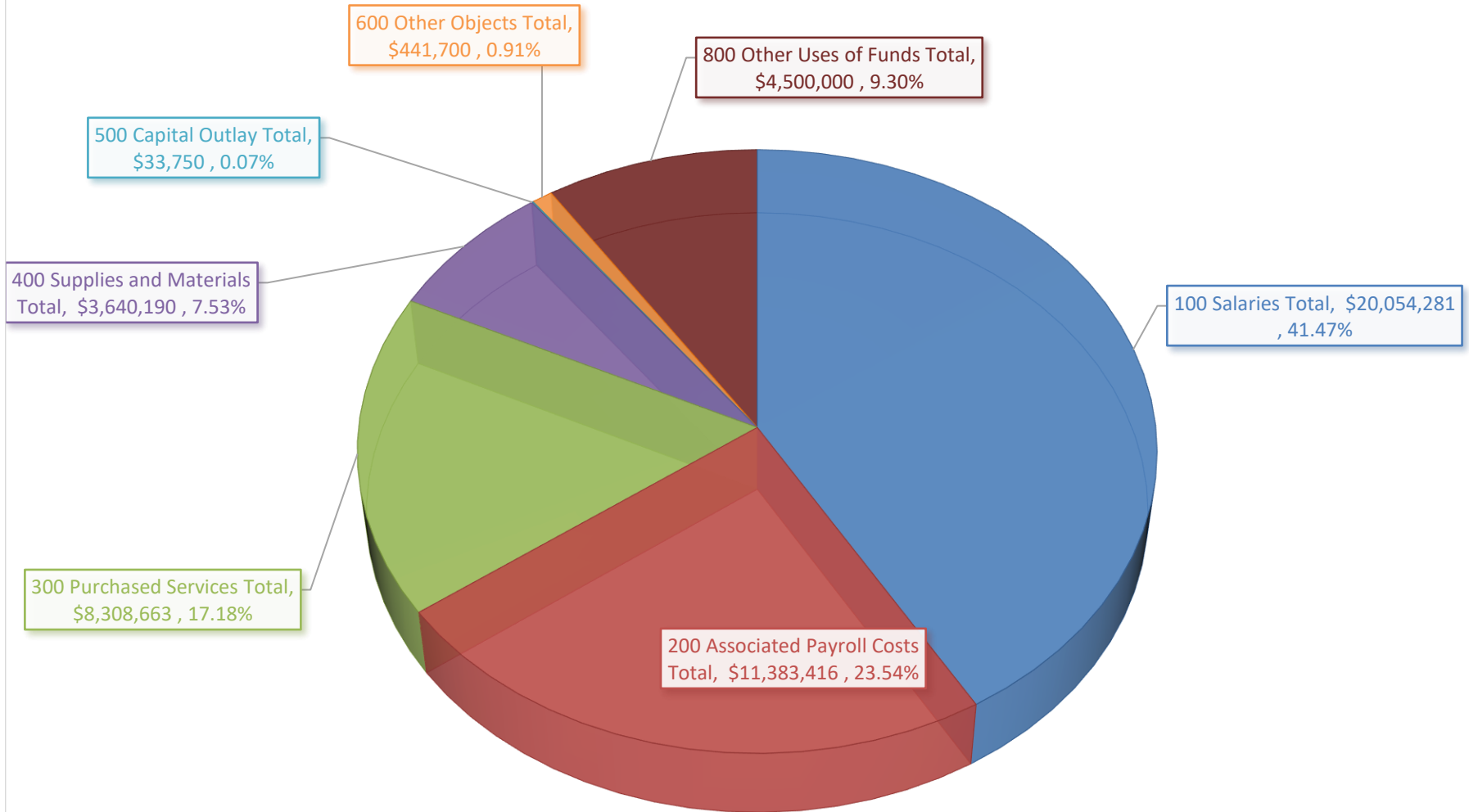
**PENDLETON SCHOOL DISTRICT
JULY 1, 2022 TO JUNE 30, 2023
GENERAL FUND
EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2021-22	Budget Next Year 2022-23		
	2019-2020 Second Year	2020-2021 First Year		Proposed	Approved	Adopted
354 Advertising	18,463	20,882	17,000	32,000	32,000	32,000
355 Printing and Binding	72,194	53,539	87,969	89,994	89,994	89,994
360 Charter School Payments	762,362	780,901	950,000	950,000	950,000	950,000
374 Other Tuition	16,470	18,840	52,000	52,000	52,000	52,000
381 Audit Services	33,980	35,156	40,500	40,500	40,500	40,500
382 Legal Services	1,578	1,215	10,000	8,500	8,500	8,500
385 Management Services	-	-	10,000	10,000	10,000	10,000
386 Data Processing Services	408,097	339,268	405,000	430,000	430,000	430,000
387 Statistical Services	3,841	3,841	4,000	4,000	4,000	4,000
389 Other Non-instructional Professional/Technical Services	72,724	52,355	70,800	69,210	69,210	69,210
390 Other General Professional and Technological Services	133,421	79,877	181,580	193,580	193,580	193,580
300 Purchased Services Total	\$ 4,095,899	\$ 4,007,946	\$ 6,317,597	\$ 8,308,663	\$ 8,308,663	\$ 8,308,663
411 Teaching Supplies	\$ 87,073	\$ 72,674	\$ 111,026	\$ 132,926	\$ 132,926	\$ 132,926
412 Auto Supplies	14,147	17,866	21,000	21,000	21,000	21,000
414 Custodial Supplies	91,984	116,553	116,500	116,500	116,500	116,500
415 A - V Supplies	264	851	2,800	2,800	2,800	2,800
416 Computer Supplies	7,268	8,516	16,770	16,520	16,520	16,520
418 Merchandise	1,000	-	450	450	450	450
419 General Office Supplies	254,070	383,243	721,138	733,294	733,294	733,294
420 Textbooks	100,949	166,284	805,450	1,113,950	1,113,950	1,113,950
425 Replacement Textbooks	489	-	2,950	2,950	2,950	2,950
430 Library Books	4,084	1,928	8,600	8,600	8,600	8,600
440 Periodicals	1,647	773	3,215	3,215	3,215	3,215
460 Non-Consumable Items	259,299	223,224	1,019,050	1,022,905	1,022,905	1,022,905
470 Computer Software	127,175	148,243	176,430	182,430	182,430	182,430
480 Computer Hardware	168,292	57,603	283,600	282,650	282,650	282,650
400 Supplies and Materials Total	\$ 1,117,742	\$ 1,197,758	\$ 3,288,979	\$ 3,640,190	\$ 3,640,190	\$ 3,640,190
520 Buildings Acquisitions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
530 Improvements Other Than Buildings	8,347	14,753	-	-	-	-
541 Initial and Additional Equipment Purchase	26,522	13,220	32,500	27,500	27,500	27,500
542 Replacement Equipment Purchase	9,293	-	6,250	6,250	6,250	6,250
500 Capital Outlay Total	\$ 44,162	\$ 27,973	\$ 38,750	\$ 33,750	\$ 33,750	\$ 33,750
621 Regular Interest	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
640 Dues and Fees	46,423	47,966	59,900	64,950	64,950	64,950
651 Liability Insurance	77,767	90,320	125,000	125,000	125,000	125,000
652 Fidelity Bond Premiums	-	-	750	750	750	750
653 Property Insurance Premiums	159,406	188,999	250,000	250,000	250,000	250,000
600 Other Objects Total	\$ 283,596	\$ 327,285	\$ 436,650	\$ 441,700	\$ 441,700	\$ 441,700

PENDLETON SCHOOL DISTRICT
JULY 1, 2022 TO JUNE 30, 2023
GENERAL FUND
EXPENDITURE OBJECT SUMMARY

CODE & DESCRIPTION	Actual (Audited)		Budget 2021-22	Budget Next Year 2022-23		
	2019-2020 Second Year	2020-2021 First Year		Proposed	Approved	Adopted
710 Fund Modification	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700 Transfers Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
810 Planned Reserve	\$ 6,593,974	\$ 8,301,243	\$ 3,500,000	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000
800 Other Uses of Funds Total	<u>\$ 6,593,974</u>	<u>\$ 8,301,243</u>	<u>\$ 3,500,000</u>	<u>\$ 4,500,000</u>	<u>\$ 4,500,000</u>	<u>\$ 4,500,000</u>
Total Budget Requirements- General Fund 100	<u><u>\$ 38,487,915</u></u>	<u><u>\$ 40,719,932</u></u>	<u><u>\$ 44,075,000</u></u>	<u><u>\$ 48,362,000</u></u>	<u><u>\$ 48,362,000</u></u>	<u><u>\$ 48,362,000</u></u>

GENERAL FUND EXPENDITURES BY OBJECT CODE

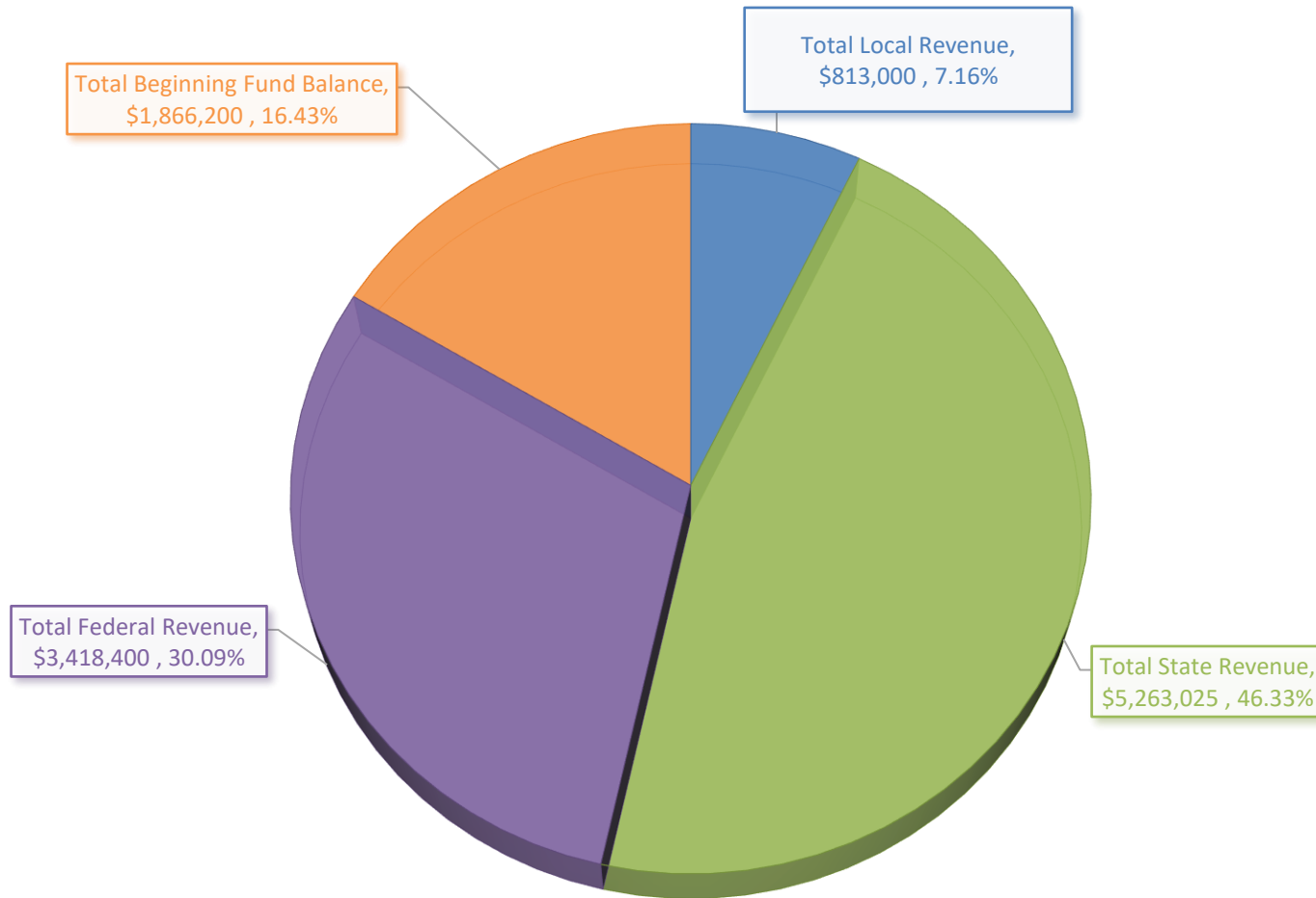


SPECIAL REVENUE

**PENDLETON SCHOOL DISTRICT
JULY 1, 2022 TO JUNE 30, 2023
SPECIAL REVENUE
REVENUE**

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2022-23		
	2019-2020 Second Year	2020-2021 First Year	Budget 2021-22	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 70	\$ 37	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
1620 Food Service - Daily Sales	153,050	10,975	125,000	15,000	15,000	15,000
1710 Student Activities	523,114	138,158	515,000	515,000	515,000	515,000
1920 Donations - Private	111,835	53,183	188,100	173,000	173,000	173,000
1990 Miscellaneous	73,593	71,338	97,000	107,000	107,000	107,000
Total Local Revenue	\$ 861,662	\$ 273,691	\$ 928,100	\$ 813,000	\$ 813,000	\$ 813,000
2200 Restricted Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2900 Revenue for/on Behalf of the District	-	-	-	-	-	-
Total Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3102 State School Fund - School Lunch Match	\$ 12,500	\$ 11,820	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
3200 Restricted Grants-In-Aid	1,156,013	2,121,464	4,448,100	5,250,025	5,250,025	5,250,025
Total State Revenue	\$ 1,168,513	\$ 2,133,284	\$ 4,461,100	\$ 5,263,025	\$ 5,263,025	\$ 5,263,025
4500 Restricted Revenue from the Federal Government thru Sta	\$ 1,948,117	\$ 2,563,893	\$ 3,334,400	\$ 3,328,400	\$ 3,328,400	\$ 3,328,400
4700 Grants-In-Aid from the Federal Gov't through other Agency	216,985	-	-	-	-	-
4900 Revenue for/on Behalf of the District	102,523	65,923	90,000	90,000	90,000	90,000
Total Federal Revenue	\$ 2,267,625	\$ 2,629,816	\$ 3,424,400	\$ 3,418,400	\$ 3,418,400	\$ 3,418,400
5200 Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	\$ 560,402	\$ 405,404	\$ 1,281,200	\$ 1,866,200	\$ 1,866,200	\$ 1,866,200
Total Beginning Fund Balance	\$ 560,402	\$ 405,404	\$ 1,281,200	\$ 1,866,200	\$ 1,866,200	\$ 1,866,200
Total Resources Special Revenue Fund 200	\$ 4,858,202	\$ 5,442,194	\$ 10,094,800	\$ 11,360,625	\$ 11,360,625	\$ 11,360,625

SPECIAL REVENUE BY REVENUE SOURCE



**PENDLETON SCHOOL DISTRICT
JULY 1, 2022 TO JUNE 30, 2023
SPECIAL REVENUE
EXPENDITURE FUNCTION SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		FTE	Budget 2021-2022	FTE	Budget Next Year 2022-2023		
	2019-2020 Second Year	2020-2021 First Year				Proposed	Approved	Adopted
1111 Elementary Instruction (K-3)	\$ 27,943	\$ 360,972	7.00	\$ 928,634	7.00	\$ 918,771	\$ 918,771	\$ 918,771
1113 Elementary Extra-Curricular	15,286	4,240		50,000		50,000	50,000	50,000
1121 Middle School Instruction	141,743	129,213	2.00	320,287	0.75	255,816	255,816	255,816
1122 Middle School Extra-Curricular	73,106	20,652		190,000		190,000	190,000	190,000
1131 High School Instruction	294,937	288,377	3.00	502,419	4.00	573,686	573,686	573,686
1132 High School Extra-Curricular	437,591	108,817		831,000		826,000	826,000	826,000
1220 Restrictive Programs for Students With Disabilities	620,505	621,205	4.60	772,000	3.60	635,900	635,900	635,900
1250 Special Education Programs	419,114	397,600	11.00	1,105,301	11.00	1,492,409	1,492,409	1,492,409
1272 Title IA/D	776,501	725,478	13.10	1,184,000	13.10	1,000,000	1,000,000	1,000,000
1280 Alternative Education	169,082	155,612	3.00	393,770	2.70	374,099	374,099	374,099
1288 Charter Schools	75,025	53,742		110,000		135,000	135,000	135,000
1291 English Language Learner	-	-	2.00	279,730	2.20	173,923	173,923	173,923
1400 Summer School Services	-	-		300,000		300,000	300,000	300,000
1000 Instruction Total	\$ 3,050,833	\$ 2,865,909	45.70	\$ 6,967,142	44.35	\$ 6,925,605	\$ 6,925,605	\$ 6,925,605
2110 Attendance and Social Work Service	\$ 187,173	\$ 234,832	2.50	\$ 203,689	2.80	\$ 241,780	\$ 241,780	\$ 241,780
2120 Guidance	60,527	334,632	4.00	578,661	4.00	549,172	549,172	549,172
2130 Health Services	-	-		50,000		50,000	50,000	50,000
2210 Improvement of Instruction Services	148,847	127,740	0.33	264,700	0.33	594,700	594,700	594,700
2240 Instructional Staff Development	810	2,196		20,000		20,000	20,000	20,000
2410 Office of the Principal Services	-	-	1.00	124,607	1.00	130,368	130,368	130,368
2540 Operation and Maintenance of Plant Services	-	-		275,000		360,000	360,000	360,000
2550 Student Transportation Services	-	43		1,000		1,000	1,000	1,000
2660 Technology Services	6,915	9,750		10,000		10,000	10,000	10,000
2000 Support Services Total	\$ 404,272	\$ 709,194	7.83	\$ 1,527,658	8.13	\$ 1,957,020	\$ 1,957,020	\$ 1,957,020
3100 Food Services	\$ 997,694	\$ 1,041,636	0.30	\$ 1,600,000	0.30	\$ 2,478,000	\$ 2,478,000	\$ 2,478,000
3300 Community Services	-	-		-		-	-	-
3000 Enterprise and Community Services Total	\$ 997,694	\$ 1,041,636	0.30	\$ 1,600,000	0.30	\$ 2,478,000	\$ 2,478,000	\$ 2,478,000
5110 Long-Term Debt Service	\$ -	\$ -	-	\$ -		\$ -		
5200 Transfers of Funds	-	-		-		-		-
5000 Other Uses Total	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -
7000 Unappropriated Ending Fund Balance	\$ 405,404	\$ 825,456		\$ -		\$ -		\$ -
7000 Unappropriated Ending Fund Balance	\$ 405,404	\$ 825,456	-	\$ -	-	\$ -	\$ -	\$ -
Total Budget Requirements- Special Revenue Fund 200	\$ 4,858,202	\$ 5,442,194	53.83	\$ 10,094,800	52.78	\$ 11,360,625	\$ 11,360,625	\$ 11,360,625

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2022 TO JUNE 30, 2023
 SPECIAL REVENUE
 EXPENDITURE SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2021-22	Budget Next Year 2022-23		
	2019-2020 Second Year	2020-2021 First Year		Proposed	Approved	Adopted
1000 Instruction	\$ 3,050,833	\$ 2,865,909	\$ 6,967,142	\$ 6,925,605	\$ 6,925,605	\$ 6,925,605
2000 Supporting Services	404,272	709,194	1,527,658	1,957,020	1,957,020	1,957,020
3000 Enterprise and Community Services	997,694	1,041,636	1,600,000	2,478,000	2,478,000	2,478,000
4000 Facilities Acquisition and Construction	-	-	-	-	-	-
5100 Debt Service	-	-	-	-	-	-
5200 Transfers of Funds	-	-	-	-	-	-
6000 Contingencies	-	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	405,404	825,456	-	-	-	-
Total Expenditures Special Revenue Fund 200	\$ 4,858,202	\$ 5,442,194	\$ 10,094,800	\$ 11,360,625	\$ 11,360,625	\$ 11,360,625

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2022 TO JUNE 30, 2023
 SPECIAL REVENUE
 EXPENDITURE OBJECT SUMMARY**

	CODE & DESCRIPTION	Actual (Audited)		Budget 2021-22	Budget Next Year 2022-23		
		2019-2020 Second Year	2020-2021 First Year		Proposed	Approved	Adopted
100	Salaries	\$ 1,492,892	\$ 1,883,130	\$ 3,327,490	\$ 3,251,369	\$ 6,925,605	\$ 6,925,605
200	Associated Payroll Costs	992,181	1,228,747	1,997,890	2,181,518	1,957,020	1,957,020
300	Purchased Services	1,051,973	1,006,368	2,511,409	3,290,209	2,478,000	2,478,000
400	Supplies & Materials	837,167	404,695	2,193,010	2,280,530	-	-
500	Capital Outlay	68,573	91,624	60,000	350,000	-	-
600	Other Objects	10,013	2,174	5,000	7,000	-	-
700	Transfers	-	-	-	-	-	-
800	Other Uses of Funds	405,404	825,456	-	-	-	-
Total Expenditures Special Revenue Fund 200		\$ 4,858,202	\$ 5,442,194	\$ 10,094,800	\$ 11,360,625	\$ 11,360,625	\$ 11,360,625

DEBT SERVICE

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2022 TO JUNE 30, 2023
 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 2021-22	Budget Next Year 2022-23		
	2019-2020 Second Year	2020-2021 First Year		Proposed	Approved	Adopted
1510 Interest on Investments	\$ 10,675	\$ 4,710	\$ 10,000	\$ 1,500	\$ 1,500	\$ 1,500
1970 Services Provided Other Funds	1,144,561	1,236,177	1,295,000	1,350,000	1,350,000	1,350,000
Total Local Revenue	\$ 1,155,236	\$ 1,240,887	\$ 1,305,000	\$ 1,351,500	\$ 1,351,500	\$ 1,351,500
5100 Long Term Debt Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	18,529	14,892	8,464	3,500	3,500	3,500
Total Beginning Fund Balance	\$ 18,529	\$ 14,892	\$ 8,464	\$ 3,500	\$ 3,500	\$ 3,500
Total Resources - Debt Service Fund 301	\$ 1,173,765	\$ 1,255,779	\$ 1,313,464	\$ 1,355,000	\$ 1,355,000	\$ 1,355,000

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2022 TO JUNE 30, 2023
 301 DEBT SERVICE
 EXPENDITURES**

CODE & DESCRIPTION	Actual (Audited)		Budget 2021-22	Budget Next Year 2022-23		
	2019-2020 Second Year	2020-2021 First Year		Proposed	Approved	Adopted
5110-610 Redemption of Bond	\$ 242,137	\$ 790,000	\$ 865,000	\$ 970,000	\$ 970,000	\$ 970,000
5110-621 Interest Payable	916,725	459,230	440,000	380,000	380,000	380,000
5110-640 Fees	11	1	-	-	-	-
5200 Transfer	-	-	3,464	-	-	-
7000 Unappropriated Ending Fund Balance	14,892	6,549	5,000	5,000	5,000	5,000
Total Budget Requirements - Debt Service Fund 301	\$ 1,173,765	\$ 1,255,779	\$ 1,313,464	\$ 1,355,000	\$ 1,355,000	\$ 1,355,000

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2022 TO JUNE 30, 2023
 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 2021-22	Budget Next Year 2022-23		
	2019-2020 Second Year	2020-2021 First Year		Proposed	Approved	Adopted
1510 Interest on Investments	\$ 17,796	\$ 5,910	\$ 10,000	\$ 1,500	\$ 1,500	\$ 1,500
1970 Services Provided Other Funds	1,479,586	1,551,948	1,670,000	1,735,000	1,735,000	1,735,000
Total Local Revenue	\$ 1,497,383	\$ 1,557,859	\$ 1,680,000	\$ 1,736,500	\$ 1,736,500	\$ 1,736,500
5400 Beginning Fund Balance	\$ 20,158	\$ 17,796	\$ 5,000	\$ 3,500	\$ 3,500	\$ 3,500
Total Beginning Fund Balance	\$ 20,158	\$ 17,796	\$ 5,000	\$ 3,500	\$ 3,500	\$ 3,500
Total Resources - Debt Service Fund 302	\$ 1,517,541	\$ 1,575,655	\$ 1,685,000	\$ 1,740,000	\$ 1,740,000	\$ 1,740,000

PENDLETON SCHOOL DISTRICT
JULY 1, 2022 TO JUNE 30, 2023
302 DEBT SERVICE
EXPENDITURES

CODE & DESCRIPTION	Actual (Audited)		Budget 2021-22	Budget Next Year 2022-23		
	2019-2020 Second Year	2020-2021 First Year		Proposed	Approved	Adopted
5110-610 Redemption of Bond	\$ 379,443	\$ 375,732	\$ 400,000	\$ 380,000	\$ 380,000	\$ 380,000
5110-621 Interest Payable	1,120,302	1,194,013	1,280,000	1,355,000	1,355,000	1,355,000
5110-640 Fees	-	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	17,796	5,910	5,000	5,000	5,000	5,000
Total Budget Requirements - Debt Service Fund 302	\$ 1,517,541	\$ 1,575,655	\$ 1,685,000	\$ 1,740,000	\$ 1,740,000	\$ 1,740,000

**PENDLETON SCHOOL DISTRICT
JULY 1, 2022 TO JUNE 30, 2023
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 2021-22	Budget Next Year 2022-23		
	2019-2020 Second Year	2020-2021 First Year		Proposed	Approved	Adopted
1111 District Received	\$ 3,050,574	\$ 3,034,243	\$ 3,120,889	\$ 3,360,260	\$ 3,360,260	\$ 3,360,260
1112 Ad Valorem Taxes - Prior Year	80,990	86,787	85,000	65,000	65,000	65,000
1190 Penalties & Interest on Taxes	3,254	3,184	-	-	-	-
1510 Interest on Investments	37,533	14,292	25,000	10,000	10,000	10,000
Total Local Revenue	\$ 3,172,351	\$ 3,138,506	\$ 3,230,889	\$ 3,435,260	\$ 3,435,260	\$ 3,435,260
2800 Revenue in Lieu of Taxes	\$ -	\$ 8,012	\$ -	\$ -	\$ -	\$ -
Total Intermediate Revenue	\$ -	\$ 8,012	\$ -	\$ -	\$ -	\$ -
5110 Bond Proceeds	\$ 46,450,000	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Interfund Transfers	-	-	-	-	-	-
Total Transfers In	\$ 46,450,000	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	\$ 794,157	\$ 686,731	\$ 515,000	\$ 450,000	\$ 450,000	\$ 450,000
Total Beginning Fund Balance	\$ 794,157	\$ 686,731	\$ 515,000	\$ 450,000	\$ 450,000	\$ 450,000
Total Resources - Debt Service Fund 303	\$ 50,416,509	\$ 3,833,249	\$ 3,745,889	\$ 3,885,260	\$ 3,885,260	\$ 3,885,260

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2022 TO JUNE 30, 2023
 303 DEBT SERVICE
 EXPENDITURES**

CODE & DESCRIPTION	Actual (Audited)		Budget 2021-22	Budget Next Year 2022-23		
	2019-2020 Second Year	2020-2021 First Year		Proposed	Approved	Adopted
2520 Fiscal Services	\$ 338,888	\$ 2,500	\$ -	\$ -	\$ -	\$ -
5110-610 Long-Term Debt - Redemption of Principle						
6/15/2023	\$ 1,424,854	\$ 1,701,580	\$ 1,721,877	\$ 1,732,569	\$ 1,732,569	\$ 1,732,569
5110-620 Long-Term Debt - Interest						
12/15/2022	1,003,711	698,218	692,944	687,630	687,630	687,630
6/15/2023	854,816	931,633	1,006,068	1,090,061	1,090,061	1,090,061
5110-640 Long-Term Debt - Dues & Fees	46,107,509	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	686,731	499,318	325,000	375,000	375,000	375,000
Total Budget Requirements - Debt Service Fund 303	\$ 50,416,509	\$ 3,833,249	\$ 3,745,889	\$ 3,885,260	\$ 3,885,260	\$ 3,885,260

* Tax to balance is estimated as 90% of actual levy. The levy resolution required will be \$3,733,622. Debt service appropriation will be \$3,510,260.


APPENDICES

SunGard Pentamation Applicatio x | Dashboard | eFinancePlus | Powe x | Pendleton School District x +

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Apps | pendletonsd.org bookmarks | A133 Report - Oreg... | Avigilon Home Acc... | Western CPI Summ... | Ednetics Portal | EMMA Dataport | Energy Efficient Sch... | Federal Audit Cleari... | InformaCast | Lifetouch Account L... | OEBS - Benefit Man... | State of Oregon: St...

📱 📧 📞 District Phone: 541.276.6711 | District Home | Our Schools | Staff Resources

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

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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, 2022 to June 30, 2023, will be held May 19, 2022 at 6 pm. The purpose of the meeting will be to receive the budget message and to receive comment from the public on the budget. 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 also be available via Google Meet, if you would like join the meeting virtually, please email Ronda Thornburg for login information.

Public comment will also be taken in written format. Written comments received by 3 pm on May 18, 2022 will be read during the public comment section of the meeting on May 19, 2022. 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 Michelle Jones.

A copy of the budget document may be inspected online at www.pendleton.k12.or.us, via email request to Michelle Jones or obtained by mail or in person from the District Administrative Offices located at 107 NW 10th Street on or after May 16, 2022. Notice of publication is also available at www.pendleton.k12.or.us.

Dated this 5th 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 110 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 2909 students, 167 licensed staff and 69 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'awii Charter School that serves students on the Confederate Tribes of the Umatilla Indian Reservation.

1:25 PM
5/10/2022

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

AFFIDAVIT OF PUBLICATION
STATE OF OREGON
County of Umatilla/Morrow) ss

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

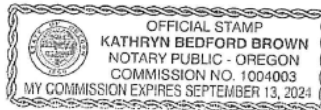
EO-11949 NOTICE OF BUDGET COMMITTEE MEETINGS THE PUBLIC MEETINGS OF THE BUDGET COMMITTEE OF THE PEN

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:

5/05/22

Subscribed and sworn to before me on this 5th day of May, A.D. 2022

Dayle Stinson
Kathryn Bedford Brown
Notary Public of Oregon



Add: 294433

PO:

Tagline: EO-11949 NOTICE OF BUDGET COMMITTEE MEET

EO-11949
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, 2022 to June 30, 2023, will be held May 19, 2022 at 6 pm. The purpose of the meeting will be to receive the budget message and to receive comment from the public on the budget.

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 also 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 18, 2022 will be read during the public comment section of the meeting on May 19, 2022. 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 mjones@pendletonsd.org to

A copy of the budget document may be inspected online at www.pendleton.k12.or.us, via email request to mjones@pendletonsd.org or obtained by mail or in person from the District Administrative Offices located at 107 NW 10th Street on or after May 16, 2022. Notice of publication is also available at www.pendleton.k12.or.us.

Dated this 5th day of May.

ED-12046

NOTICE OF BUDGET HEARING

A public meeting of the Pendleton School District 16R Board of Directors will be held on June 13, 2022 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, 2022 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: 541.865.3259 Email: mjjones@pendletonsd.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount		Approved Budget	
	Last Year 2020-2021	This Year 2021-2022	This Year 2021-2022	Next Year 2022-2023
Beginning Fund Balance	\$7,718,796	\$10,059,864	\$11,823,000	
Current Year Property Taxes, other than Local Option Taxes	9,656,774	9,591,889	10,376,260	
Current Year Local Option Property Taxes	12,905	4,000	3,500	
Other Revenue from Local Sources	3,595,682	4,293,100	4,226,000	
Revenue from Intermediate Sources	215,265	175,000	185,000	
Revenue from State Sources	27,752,324	29,866,100	33,188,025	
Revenue from Federal Sources	3,875,463	6,504,400	6,900,900	
Total Resources	\$52,826,809	\$60,914,153	\$66,702,885	

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$18,506,497	\$22,226,805	\$23,305,650
Other Associated Payroll Costs	11,460,108	13,589,599	13,964,933
Purchased Services	5,014,314	8,629,006	11,998,872
Supplies & Materials	1,602,453	5,481,989	5,920,720
Capital Outlay	119,587	98,750	383,750
Other Objects (except debt service & interfund transfers)	327,659	434,650	441,700
Debt Service*	6,154,707	6,412,869	6,602,260
Interfund Transfers*	0	3,464	0
Operating Contingency	0	3,500,000	4,500,000
Unappropriated Ending Fund Balance & Reserves	9,638,474	305,000	385,000
Total Requirements	\$52,826,809	\$60,914,153	\$66,702,885

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

1000 Instruction	\$23,267,341	\$31,055,736	\$32,715,361
FTE	255.2	253.2	252.9
2000 Support Services	12,724,661	18,007,064	20,022,244
FTE	77.3	86.63	85.93
3000 Enterprise & Community Service	1,041,636	1,600,000	2,478,000
FTE	0.3	0.3	0.3
4000 Facility Acquisition & Construction	0	0	0
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	6,154,707	6,412,869	6,602,260
5200 Interfund Transfers*	0	3,464	0
6000 Contingency	0	3,500,000	4,500,000
7000 Unappropriated Ending Fund Balance	9,638,474	305,000	385,000
Total Requirements	\$52,826,809	\$60,914,153	\$66,702,885
Total FTE	312.8	340.13	339.13

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The budget for the 2022-2023 school year is based on \$9.3 billion K-12 state funding for the biennium. The General Fund budget for 22-23 reflects an increase of 10% over the 21-22 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 well as staff retention and recruitment issues that arose during the 21-22 school year. The CRRSA Act funds provide for an additional \$2.2 million to the General Fund. These funds will be used to purchase technology, sanitation supplies, and staff to support the reduction of class size at the elementary level as well as provide math and reading interventions K-12. The Special Revenue budget of \$11.4

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Imposed
Permanent Rate Levy (Rate Limit 4.4537 per \$1,000)	4.4537	4.4537	4.4537
Local Option Levy	N/A	N/A	N/A
Levy For General Obligation Bonds	\$3,201,611	\$3,467,653	\$3,700,622

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding		Estimated Debt Authorized, But Not Incurred on July 1
	on July 1	on July 1	
General Obligation Bonds	\$51,630,571		
Other Bonds	\$14,720,161		
Other Borrowings	\$0	\$1,000,000	
Total	\$66,350,732	\$1,000,000	

Publish May 26, 2022

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

**FORM OR-ED-50
2022-2023**

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.

<u>107 NW 10th Street</u> Mailing Address of District	<u>Pendleton</u> City	<u>OR 97801</u> State Zip	<u>June 15, 2022</u> Date Submitted
<u>Michelle Jones</u> Contact Person	<u>Director of Business Services</u> Title	<u>541.966.3259</u> Daytime Telephone	<u>mijones@pendletonsd.org</u> 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 Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) 1	4.4537	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax 2	N/A	
3. Local option capital project tax 3	N/A	
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.	\$3,733,622	
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) 4c.	\$3,733,622	

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	N/A
7. Estimated permanent rate limit for newly merged/consolidated district 7	N/A

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

150-504-060 (Rev. 11-05-21)

(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. 2022-06

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Pendleton School District 16R hereby adopts the budget for fiscal year 2022-2023 in the total amount of \$66,702,885. 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, 2022, for the following purposes:

General Fund		Special Revenue Fund	
Instruction.....	25,789,776	Instruction.....	6,925,605
Support Services.....	18,065,224	Support Services.....	1,957,020
Enterprise & Community Services	0	Enterprise & Comm.....	2,478,000
Facilities Acquisition	0		
Transfers.....	0	Total.....	\$11,360,625
Debt Service	7,000		
Contingency.....	4,500,000		
Total.....	\$48,362,000		

Debt Service Fund	
Debt Service	6,595,260
Total.....	\$6,595,260

Total APPROPRIATIONS, All Funds	\$66,317,885
Total Unappropriated and Reserve Amounts, All Funds	385,000
TOTAL ADOPTED BUDGET	\$66,702,885

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 2022- 2023:
 (1) At the rate of \$4.4537 per \$1000 of assessed value for permanent rate tax;
 (2) In the amount of \$3,733,622 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	Amount
Permanent Rate Tax.....	\$ 4,4537/\$1000
Excluded from Limitation	
General Obligation Bond Debt Service.....	\$ 3,733,622

The above resolution statements were approved and declared adopted on June 13, 2022.

X [Signature]
Board Chair

X [Signature]
Superintendent