



107 NW 10th Street, Pendleton, OR 97801

# **2023-2024 ADOPTED PROGRAM BUDGET**

**Kevin Headings**  
*Superintendent*

**Michelle Jones**  
*Budget Officer*

## **Introduction**

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Pendleton Public Schools  
Budget Message  
2023-2024

**Introduction:** The proposed budget was developed based on Oregon State Funding for K-12 education at \$9.9 billion for the 2023-2025 biennium. The budget presented

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 a fairly 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. 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 23-24 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 23-24 reflects an increase of 3.5% over 22-23. 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 the issuance of ESSER funds as well as continued staff recruitment and retention issues. We believe by being fiscally conservative and building realistic ending fund balances over the last few years, allows us some flexibility for the SY 23-24 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 \$11.2 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 2) utilization of the federal relief funds (ESSER) wisely and strategically knowing that in one year 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 "K. Headings", with a stylized flourish at the end.

Kevin Headings  
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 2023-2024**

<b><u>POSITION</u></b>	<b><u>SCHOOL BOARD MEMBERS</u></b>	<b><u>TERM EXPIRES</u></b>	<b><u>POSITION</u></b>	<b><u>APPOINTED MEMBERS</u></b>	<b><u>TERM EXPIRES</u></b>
1	Beth Harrison	2025	1	Bridget VanCleave	2023
2	Lynn Lieuallen	2023	2	Gail Nelson	2023
3	Dale Freeman	2023	3	Lloyd Commander	2025
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	2025

#### **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  
2023-2024

January 9, 2023	REGULAR BOARD MEETING: Approve 2022-2023 budget calendar for 2023-2024 School Year.
February 13, 2023	REGULAR BOARD MEETING
March 13, 2023	REGULAR BOARD MEETING
March 15, 2023	Deadline for written notice of contract extension to teachers and administrators.
April 10, 2023	REGULAR BOARD MEETING
April 28, 2023	Deliver First Budget Committee Meeting Notice to Local Paper
May 4, 2023	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 8, 2023	REGULAR BOARD MEETING
May 18, 2023	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, 2023	BUDGET COMMITTEE WORK SESSION (IF SCHEDULED)
May 30, 2023	BUDGET COMMITTEE WORK SESSION (IF SCHEDULED)
May 30, 2023	Delivery of Budget Hearing Notices to East Oregonian
June 1, 2023	Publication of NOTICE OF BUDGET HEARING (ED-1) not more than 30 days, not less than 5 days prior to hearing.
June 12, 2023	REGULAR BOARD MEETING
June 12, 2023	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 10, 2023	REGULAR BOARD MEETING
July 15, 2023	Deadline to certify the tax levy to the county assessor or request an extension.

GENERAL FUND



**PENDLETON SCHOOL DISTRICT  
JULY 1, 2023 TO JUNE 30, 2024  
GENERAL FUND  
REVENUE DETAIL**

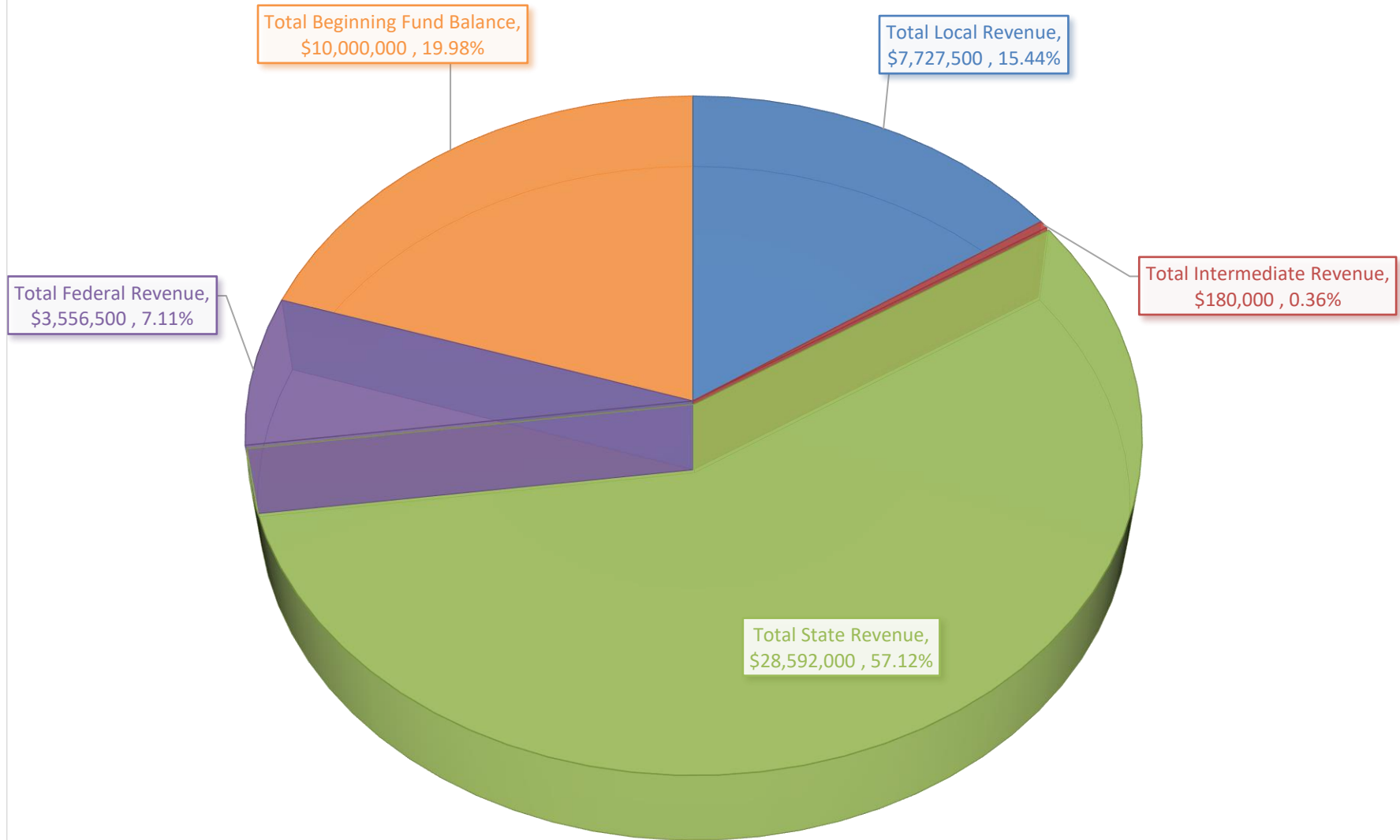
CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2023-24		
	2020-2021 Second Year	2021-2022 First Year	Budget 2022-23	Proposed	Approved	Adopted
1111 Current Year's Taxes	\$ 6,362,925	\$ 6,681,186	\$ 6,800,000	\$ 7,170,000	\$ 7,170,000	\$ 7,170,000
1112 Prior Year's Taxes	166,140	125,633	150,000	150,000	150,000	150,000
1120 Local Option Tax	2,482	-	-	-	-	-
1122 Prior Year's Taxes due from Local Option Tax	10,023	5,984	3,500	1,500	1,500	1,500
1198 Penalties and Interest on Taxes	6,679	19,038	1,000	1,000	1,000	1,000
1510 Earnings on Investments	77,823	54,799	60,000	150,000	150,000	150,000
1710 Student Activities	6,091	62,036	70,000	70,000	70,000	70,000
1910 Rentals	77,200	81,757	80,000	80,000	80,000	80,000
1920 Donations - Private	8,600	7,558	5,000	5,000	5,000	5,000
1960 Recovery of Prior Years' Expenditures	241	280	-	-	-	-
1990 Miscellaneous	333,714	211,605	100,000	100,000	100,000	100,000
1991 Substitute Reimbursement	2,101	12,204	-	-	-	-
<b>Total Local Revenue</b>	<b>\$ 7,054,018</b>	<b>\$ 7,262,079</b>	<b>\$ 7,269,500</b>	<b>\$ 7,727,500</b>	<b>\$ 7,727,500</b>	<b>\$ 7,727,500</b>
2101 County School Fund	\$ 93,053	\$ 96,203	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
2199 Other Intermediate Sources	16,808	-	-	-	-	-
2200 Restricted Revenue	97,392	81,769	85,000	80,000	80,000	80,000
<b>Total Intermediate Revenue</b>	<b>\$ 207,253</b>	<b>\$ 177,972</b>	<b>\$ 185,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>
3101 State School Fund	\$ 24,336,408	\$ 25,737,485	\$ 26,230,000	\$ 26,512,000	\$ 26,512,000	\$ 26,512,000
3103 Common School Fund	295,829	319,480	330,000	380,000	380,000	380,000
3199 Other Unrestricted Grants-in-aid (Tax Equalization)	-	-	-	-	-	-
3221 SSF Transportation	980,000	980,004	1,365,000	1,700,000	1,700,000	1,700,000
3299 Other Restricted Grants-in-aid	6,803	-	-	-	-	-
<b>Total State Revenue</b>	<b>\$ 25,619,040</b>	<b>\$ 27,036,969</b>	<b>\$ 27,925,000</b>	<b>\$ 28,592,000</b>	<b>\$ 28,592,000</b>	<b>\$ 28,592,000</b>
4500 Restricted Revenue from the Federal Government	\$ 960,935	\$ 2,654,020	\$ 3,200,000	\$ 3,300,000	\$ 3,300,000	\$ 3,300,000
4700 Grants in Aid from the Federal Government through Other I	3,944	3,375	-	-	-	-
4801 Federal Forest Fees	6,655	6,071	7,500	6,500	6,500	6,500
4802 Impact Aid (PL 874)	274,114	244,460	275,000	250,000	250,000	250,000
<b>Total Federal Revenue</b>	<b>\$ 1,245,647</b>	<b>\$ 2,907,927</b>	<b>\$ 3,482,500</b>	<b>\$ 3,556,500</b>	<b>\$ 3,556,500</b>	<b>\$ 3,556,500</b>
5200 Interfund Transfers	\$ -	\$ 3,466	\$ -	\$ -	\$ -	\$ -
<b>Total Transfers In</b>	<b>\$ -</b>	<b>\$ 3,466</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5400 Beginning Fund Balance	\$ 6,593,973	\$ 8,301,243	\$ 9,500,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
<b>Total Beginning Fund Balance</b>	<b>\$ 6,593,973</b>	<b>\$ 8,301,243</b>	<b>\$ 9,500,000</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</b>
<b>Total Resources Fund 100</b>	<b>\$ 40,719,932</b>	<b>\$ 45,689,656</b>	<b>\$ 48,362,000</b>	<b>\$ 50,056,000</b>	<b>\$ 50,056,000</b>	<b>\$ 50,056,000</b>

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2023 TO JUNE 30, 2024  
GENERAL FUND  
REVENUE SUMMARY**

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2023-24		
	2020-2021 Second Year	2021-2022 First Year	Budget 2022-23	Proposed	Approved	Adopted
1000 Revenue from Local Sources except Tax to be levied	\$ 691,093	\$ 580,894	\$ 469,500	\$ 557,500	\$ 557,500	\$ 557,500
2000 Revenue from Intermediate Sources	207,253	177,972	185,000	180,000	180,000	180,000
3000 Revenue from State Sources	25,619,040	27,036,969	27,925,000	28,592,000	28,592,000	28,592,000
4000 Revenue from Federal Sources	1,245,647	2,907,927	3,482,500	3,556,500	3,556,500	3,556,500
5000 Other Sources	6,593,973	8,304,708	9,500,000	10,000,000	10,000,000	10,000,000
<b>Total Revenue Except Taxes to be Levied</b>	<b>\$ 34,357,007</b>	<b>\$ 39,008,470</b>	<b>\$ 41,562,000</b>	<b>\$ 42,886,000</b>	<b>\$ 42,886,000</b>	<b>\$ 42,886,000</b>
1111 Tax Turnover from Current Year's Levy	\$ 6,362,925	\$ 6,681,186	\$ 6,800,000	\$ 7,170,000	\$ 7,170,000	\$ 7,170,000
** Taxes Required to Balance						
<b>Total Resources Fund 100</b>	<b>\$ 40,719,932</b>	<b>\$ 45,689,656</b>	<b>\$ 48,362,000</b>	<b>\$ 50,056,000</b>	<b>\$ 50,056,000</b>	<b>\$ 50,056,000</b>

\* 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, 2023 TO JUNE 30, 2024  
GENERAL FUND  
EXPENDITURE FUNCTION SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		FTE	Budget 2022-2023	FTE	Budget Next Year 2023-2024		
	2020-2021 Second Year	2021-2022 First Year				Proposed	Approved	Adopted
1111 Elementary Instruction (K-3)	\$ 6,961,972	\$ 7,344,470	63.75	\$ 9,159,038	61.75	\$ 9,432,086	\$ 9,432,086	\$ 9,432,086
1121 Middle School Instruction	3,234,951	3,510,551	29.40	3,995,624	28.40	3,957,964	3,957,964	3,957,964
1122 Middle School Extra-Curricular	331	106,677		116,659		121,428	121,428	121,428
1131 High School Instruction	3,959,312	4,391,484	33.35	4,915,697	33.35	4,896,938	4,896,938	4,896,938
1132 High School Extra-Curricular	423,471	489,067		512,887		546,150	546,150	546,150
1210 Programs for Talented and Gifted	270	215		3,350		3,263	3,263	3,263
1250 Special Education Programs	4,292,300	4,367,583	78.60	5,201,656	78.60	5,392,751	5,392,751	5,392,751
1280 Alternative Education	310,693	237,524	1.65	263,966	1.65	257,746	257,746	257,746
1288 Charter Schools	780,901	832,164		950,000		950,000	950,000	950,000
1289 Other Alternative Programs	143,998	331,475		410,000		410,000	410,000	410,000
1291 ESL Program	280,072	244,304	1.80	240,899	2.05	289,668	289,668	289,668
1400 Summer School	13,161	37,017	-	20,000		45,000	45,000	45,000
<b>1000 Instruction Total</b>	<b>\$ 20,401,432</b>	<b>\$ 21,892,531</b>	<b>208.55</b>	<b>\$ 25,789,776</b>	<b>205.80</b>	<b>\$ 26,302,995</b>	<b>\$ 26,302,995</b>	<b>\$ 26,302,995</b>
2110 Attendance and Social Work Services	\$ 38,341	\$ 40,018		\$ 47,038		\$ 59,076	\$ 59,076	\$ 59,076
2120 Guidance Services	1,236,749	1,218,364	11.00	1,316,672	11.00	1,350,290	1,350,290	1,350,290
2130 Health Services	7,715	-		800		1,100	1,100	1,100
2140 Psychological Services	38,313	40,251	0.50	42,263	0.50	46,281	46,281	46,281
2190 Service Direction, Student Support Services	212,363	211,778	1.40	223,726	1.40	235,298	235,298	235,298
2210 Improvement of Instruction Services	46,889	46,411		72,600		69,550	69,550	69,550
2220 Educational Media Services	297,664	321,757	6.00	350,205	6.00	385,747	385,747	385,747
2240 Instructional Staff Development	355	-		-		-	-	-
2310 Board of Education Services	137,958	155,153		204,075		204,075	204,075	204,075
2321 Office of the Superintendent Services	647,822	733,615	4.90	1,043,517	4.90	1,098,434	1,098,434	1,098,434
2410 Office of the Principal Services	2,845,680	2,918,411	23.00	3,013,219	23.00	3,159,677	3,159,677	3,159,677
2520 Fiscal Services	585,929	587,192	3.00	670,737	3.00	724,311	724,311	724,311
2540 Operation and Maintenance of Plant Services	3,508,358	3,603,827	28.00	5,593,169	28.00	5,947,100	5,947,100	5,947,100
2550 Student Transportation Services	1,350,893	1,819,544		3,304,700		3,300,200	3,300,200	3,300,200
2660 Technology Services	699,185	1,466,690		1,817,000		1,827,000	1,827,000	1,827,000
2680 Translation Services	-	89						
2700 Supplemental Retirement Programs	358,744	336,453		365,505		337,865	337,865	337,865
<b>2000 Support Services Total</b>	<b>\$ 12,012,957</b>	<b>\$ 13,499,552</b>	<b>77.80</b>	<b>\$ 18,065,224</b>	<b>77.80</b>	<b>\$ 18,746,005</b>	<b>\$ 18,746,005</b>	<b>\$ 18,746,005</b>
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	-	-		-		-	-	-
<b>5000 Other Uses Total</b>	<b>\$ 4,300</b>	<b>\$ 4,300</b>	<b>-</b>	<b>\$ 7,000</b>	<b>-</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>
6110 Operating Contingency	\$ -	\$ -		\$ 4,500,000		\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
<b>6000 Contingency Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 4,500,000</b>	<b>-</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>
7000 Unappropriated Ending Fund Balance	\$ 8,301,243	\$ 10,293,273		\$ -		\$ -	\$ -	\$ -
<b>7000 Unappropriated Ending Fund Balance</b>	<b>\$ 8,301,243</b>	<b>\$ 10,293,273</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Budget Requirements- General Fund 100</b>	<b>\$ 40,719,932</b>	<b>\$ 45,689,656</b>	<b>286.35</b>	<b>\$ 48,362,000</b>	<b>283.60</b>	<b>\$ 50,056,000</b>	<b>\$ 50,056,000</b>	<b>\$ 50,056,000</b>

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2023 TO JUNE 30, 2024  
GENERAL FUND  
EXPENDITURE SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2022-23	Budget Next Year 2023-24		
	2020-2021 Second Year	2021-2022 First Year		Proposed	Approved	Adopted
1000 Instruction	\$ 20,401,432	\$ 21,892,531	\$ 25,789,776	\$ 26,302,995	\$ 26,302,995	\$ 26,302,995
2000 Support Services	12,012,957	13,499,552	18,065,224	18,746,005	18,746,005	18,746,005
3000 Enterprise and Community Services	-	-	-	-	-	-
4000 Facilities	-	-	-	-	-	-
5000 Other Uses	4,300	4,300	7,000	7,000	7,000	7,000
6000 Contingencies	-	-	4,500,000	5,000,000	5,000,000	5,000,000
7000 Unappropriated Ending Fund Balance	8,301,243	10,293,273	-	-	-	-
<b>Total Expenditures Fund 100</b>	<b>\$ 40,719,932</b>	<b>\$ 45,689,656</b>	<b>\$ 48,362,000</b>	<b>\$ 50,056,000</b>	<b>\$ 50,056,000</b>	<b>\$ 50,056,000</b>

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2023 TO JUNE 30, 2024  
GENERAL FUND  
EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2022-23	Budget Next Year 2023-24		
	2020-2021 Second Year	2021-2022 First Year		Proposed	Approved	Adopted
111 Licensed Salaries	\$ 11,120,993	\$ 11,131,301	\$ 12,362,374	\$ 12,493,054	\$ 12,493,054	\$ 12,493,054
112 Classified Salaries	3,179,607	3,382,809	4,012,938	4,139,816	4,139,816	4,139,816
113 Administrators	1,508,101	1,753,799	1,976,745	2,086,907	2,086,907	2,086,907
116 Early Retiree Stipend	319,593	314,873	283,417	257,872	257,872	257,872
121 Substitutes - Licensed	223,043	1,039,550	940,000	1,042,875	1,042,875	1,042,875
122 Substitutes - Classified	71,205	203,716	186,798	205,025	205,025	205,025
131 Longevity - Licensed	24,906	22,750	23,780	26,023	26,023	26,023
132 Longevity - Administrators/Classified/Confidential	69,972	74,701	65,173	82,316	82,316	82,316
134 Additional Salary	107,351	159,842	193,056	172,267	172,267	172,267
135 Overtime	1,596	6,527	10,000	10,000	10,000	10,000
<b>100 Salaries Total</b>	<b>\$ 16,626,367</b>	<b>\$ 18,089,868</b>	<b>\$ 20,054,281</b>	<b>\$ 20,516,155</b>	<b>\$ 20,516,155</b>	<b>\$ 20,516,155</b>
211 PERS - Employer Contribution	\$ 891,207	\$ 322,596	\$ 319,043	\$ 234,081	\$ 234,081	\$ 234,081
213 PERS - Bond 1	1,134,691	1,118,593	1,353,325	1,388,894	1,388,894	1,388,894
214 PERS - Bond 2	1,425,730	1,439,792	1,737,132	1,785,721	1,785,721	1,785,721
220 Social Security	1,236,791	1,356,667	1,488,328	1,595,884	1,595,884	1,595,884
231 Workers' Compensation	97,222	100,087	109,336	125,912	125,912	125,912
232 Unemployment Compensation	16,226	17,715	109,319	109,959	109,959	109,959
233 Paid Family & Medical Leave	-	-	72,323	79,535	79,535	79,535
240 Contractual Employee Benefits	46,064	46,338	65,000	65,000	65,000	65,000
242 Health Insurance - Retirees	17,032	8,109	60,000	60,000	60,000	60,000
243 Life Insurance	20,816	25,437	28,065	24,341	24,341	24,341
247 Health Insurance - Administrators/Classified/Confidential	2,476,270	2,524,787	2,839,826	2,991,793	2,991,793	2,991,793
248 Health Insurance - Licensed	2,869,311	2,915,914	3,201,719	3,347,760	3,347,760	3,347,760
<b>200 Associated Payroll Costs Total</b>	<b>\$ 10,231,361</b>	<b>\$ 9,876,035</b>	<b>\$ 11,383,416</b>	<b>\$ 11,808,881</b>	<b>\$ 11,808,881</b>	<b>\$ 11,808,881</b>
310 Instruction, Technical and Professional Services	\$ 144,353	\$ -	\$ 750	\$ 750	\$ 750	\$ 750
311 Instructional Services	-	331,475	410,000	410,000	410,000	410,000
319 Other Instr/Prof Services	-	33,219	-	-	-	-
322 Repair & Maintenance Services	164,235	138,066	1,309,123	1,223,080	1,223,080	1,223,080
324 Rentals	21,003	22,852	34,900	37,400	37,400	37,400
325 Electricity	417,451	472,815	611,500	621,500	621,500	621,500
326 Fuel	71,331	87,405	121,000	200,000	200,000	200,000
327 Water and Sewage	197,778	187,026	214,000	224,000	224,000	224,000
328 Garbage	42,100	88,679	100,000	117,000	117,000	117,000
331 Reimbursable Student Transportation	1,290,253	1,674,067	3,100,250	3,100,275	3,100,275	3,100,275
332 Non-Reimbursable Student Transportation	60,960	165,960	206,700	202,200	202,200	202,200
341 Travel, Local in District	6,119	5,788	5,010	5,010	5,010	5,010
342 Travel, Out of District	1,236	23,625	61,900	65,850	65,850	65,850
343 Travel, Student, Out of District	4,322	37,766	26,395	34,495	34,495	34,495
351 Telephone	174,055	171,431	196,025	196,025	196,025	196,025

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2023 TO JUNE 30, 2024  
GENERAL FUND  
EXPENDITURE OBJECT SUMMARY**

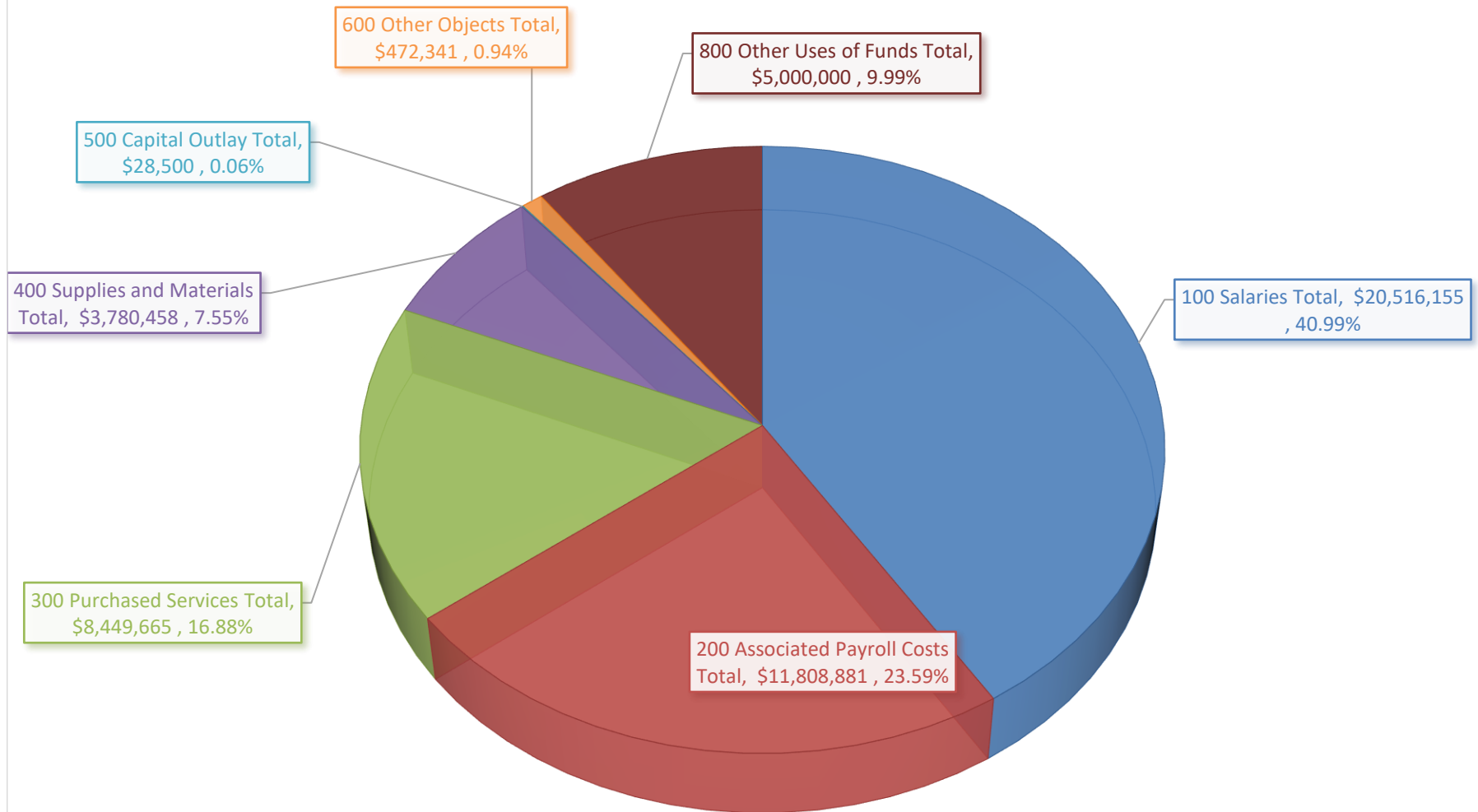
CODE & DESCRIPTION	Actual (Audited)		Budget 2022-23	Budget Next Year 2023-24		
	2020-2021 Second Year	2021-2022 First Year		Proposed	Approved	Adopted
353 Postage	26,877	23,252	31,326	32,225	32,225	32,225
354 Advertising	20,882	34,289	32,000	32,000	32,000	32,000
355 Printing and Binding	53,539	70,073	89,994	102,500	102,500	102,500
360 Charter School Payments	780,901	832,164	950,000	950,000	950,000	950,000
374 Other Tuition	18,840	12,420	52,000	52,000	52,000	52,000
381 Audit Services	35,156	35,203	40,500	40,500	40,500	40,500
382 Legal Services	1,215	5,111	8,500	8,500	8,500	8,500
385 Management Services	-	-	10,000	6,000	6,000	6,000
386 Data Processing Services	339,268	330,897	430,000	480,000	480,000	480,000
387 Statistical Services	3,841	3,841	4,000	4,200	4,200	4,200
389 Other Non-instructional Professional/Technical Services	52,355	50,317	69,210	82,950	82,950	82,950
390 Other General Professional and Technological Services	79,877	159,085	193,580	221,205	221,205	221,205
<b>300 Purchased Services Total</b>	<b>\$ 4,007,946</b>	<b>\$ 4,996,825</b>	<b>\$ 8,308,663</b>	<b>\$ 8,449,665</b>	<b>\$ 8,449,665</b>	<b>\$ 8,449,665</b>
411 Teaching Supplies	\$ 72,674	\$ 72,037	\$ 132,926	\$ 150,612	\$ 150,612	\$ 150,612
412 Auto Supplies	17,866	22,368	21,000	26,000	26,000	26,000
414 Custodial Supplies	116,553	115,926	116,500	142,500	142,500	142,500
415 A - V Supplies	851	232	2,800	2,018	2,018	2,018
416 Computer Supplies	8,516	13,155	16,520	16,050	16,050	16,050
418 Merchandise	-	-	450	2,100	2,100	2,100
419 General Office Supplies	383,243	383,967	733,294	856,645	856,645	856,645
420 Textbooks	166,284	205,215	1,113,950	1,113,200	1,113,200	1,113,200
425 Replacement Textbooks	-	58	2,950	1,850	1,850	1,850
430 Library Books	1,928	5,411	8,600	8,100	8,100	8,100
440 Periodicals	773	1,414	3,215	1,750	1,750	1,750
460 Non-Consumable Items	223,224	704,554	1,022,905	996,633	996,633	996,633
470 Computer Software	148,243	165,287	182,430	185,900	185,900	185,900
480 Computer Hardware	57,603	239,090	282,650	277,100	277,100	277,100
<b>400 Supplies and Materials Total</b>	<b>\$ 1,197,758</b>	<b>\$ 1,928,712</b>	<b>\$ 3,640,190</b>	<b>\$ 3,780,458</b>	<b>\$ 3,780,458</b>	<b>\$ 3,780,458</b>
520 Buildings Acquisitions	\$ -	\$ 35,994	\$ -	\$ -	\$ -	\$ -
530 Improvements Other Than Buildings	14,753	88,037	-	-	-	-
541 Initial and Additional Equipment Purchase	13,220	14,505	27,500	24,500	24,500	24,500
542 Replacement Equipment Purchase	-	-	6,250	4,000	4,000	4,000
<b>500 Capital Outlay Total</b>	<b>\$ 27,973</b>	<b>\$ 138,536</b>	<b>\$ 33,750</b>	<b>\$ 28,500</b>	<b>\$ 28,500</b>	<b>\$ 28,500</b>
621 Regular Interest	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
640 Dues and Fees	47,966	52,341	64,950	65,591	65,591	65,591
651 Liability Insurance	90,320	97,345	125,000	125,000	125,000	125,000
652 Fidelity Bond Premiums	-	-	750	750	750	750
653 Property Insurance Premiums	188,999	216,721	250,000	280,000	280,000	280,000
<b>600 Other Objects Total</b>	<b>\$ 327,285</b>	<b>\$ 366,407</b>	<b>\$ 441,700</b>	<b>\$ 472,341</b>	<b>\$ 472,341</b>	<b>\$ 472,341</b>

PENDLETON SCHOOL DISTRICT  
JULY 1, 2023 TO JUNE 30, 2024  
GENERAL FUND  
EXPENDITURE OBJECT SUMMARY

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2023-24		
	2020-2021 Second Year	2021-2022 First Year	Budget 2022-23	Proposed	Approved	Adopted
710 Fund Modification	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700 Transfers Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
810 Planned Reserve	\$ 8,301,243	\$ 10,293,273	\$ 4,500,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
800 Other Uses of Funds Total	\$ 8,301,243	\$ 10,293,273	\$ 4,500,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Total Budget Requirements- General Fund 100	\$ 40,719,932	\$ 45,689,656	\$ 48,362,000	\$ 50,056,000	\$ 50,056,000	\$ 50,056,000



## GENERAL FUND EXPENDITURES BY OBJECT CODE

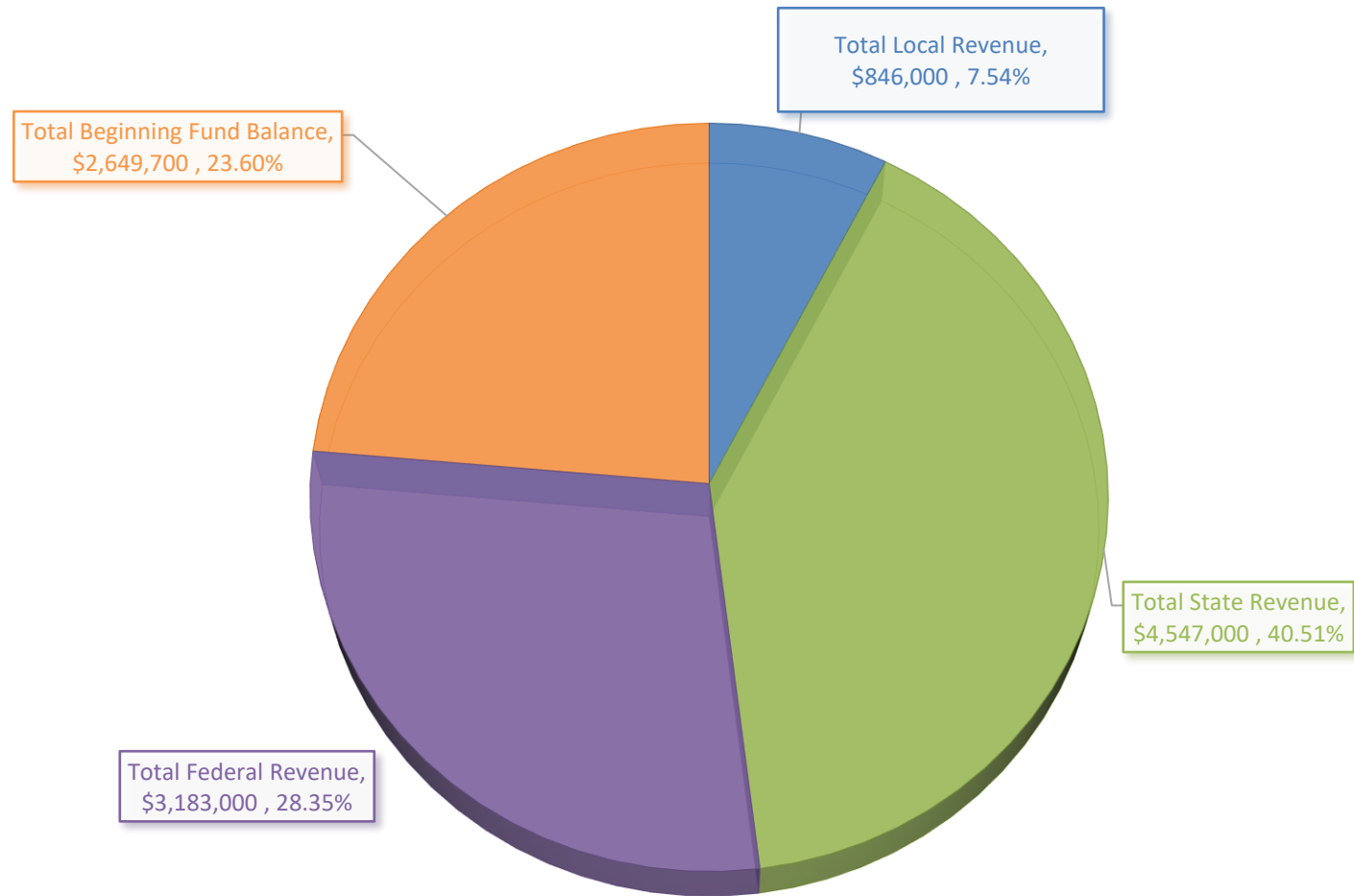


## SPECIAL REVENUE

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2023 TO JUNE 30, 2024  
SPECIAL REVENUE  
REVENUE**

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2023-24		
	2020-2021 Second Year	2021-2022 First Year	Budget 2022-23	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 37	\$ 4,359	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000
1620 Food Service - Daily Sales	10,975	20,066	15,000	10,000	10,000	10,000
1710 Student Activities	138,158	575,747	515,000	575,000	575,000	575,000
1920 Donations - Private	53,183	42,333	173,000	171,000	171,000	171,000
1990 Miscellaneous	71,338	81,419	107,000	85,000	85,000	85,000
<b>Total Local Revenue</b>	<b>\$ 273,691</b>	<b>\$ 723,925</b>	<b>\$ 813,000</b>	<b>\$ 846,000</b>	<b>\$ 846,000</b>	<b>\$ 846,000</b>
2200 Restricted Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2900 Revenue for/on Behalf of the District	-	-	-	-	-	-
<b>Total Intermediate Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
3102 State School Fund - School Lunch Match	\$ 11,820	\$ 11,820	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
3200 Restricted Grants-In-Aid	2,121,464	3,912,046	5,250,025	4,534,000	4,534,000	4,534,000
<b>Total State Revenue</b>	<b>\$ 2,133,284</b>	<b>\$ 3,923,866</b>	<b>\$ 5,263,025</b>	<b>\$ 4,547,000</b>	<b>\$ 4,547,000</b>	<b>\$ 4,547,000</b>
4500 Restricted Revenue from the Federal Government thru Sta	\$ 2,563,893	\$ 2,646,653	\$ 3,328,400	\$ 3,073,000	\$ 3,073,000	\$ 3,073,000
4700 Grants-In-Aid from the Federal Gov't through other Agency	-	347,555	-	-	-	-
4900 Revenue for/on Behalf of the District	65,923	106,372	90,000	110,000	110,000	110,000
<b>Total Federal Revenue</b>	<b>\$ 2,629,816</b>	<b>\$ 3,100,579</b>	<b>\$ 3,418,400</b>	<b>\$ 3,183,000</b>	<b>\$ 3,183,000</b>	<b>\$ 3,183,000</b>
5200 Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5400 Beginning Fund Balance	\$ 405,404	\$ 825,455	\$ 1,866,200	\$ 2,649,700	\$ 2,649,700	\$ 2,649,700
<b>Total Beginning Fund Balance</b>	<b>\$ 405,404</b>	<b>\$ 825,455</b>	<b>\$ 1,866,200</b>	<b>\$ 2,649,700</b>	<b>\$ 2,649,700</b>	<b>\$ 2,649,700</b>
<b>Total Resources Special Revenue Fund 200</b>	<b>\$ 5,442,194</b>	<b>\$ 8,573,825</b>	<b>\$ 11,360,625</b>	<b>\$ 11,225,700</b>	<b>\$ 11,225,700</b>	<b>\$ 11,225,700</b>

## SPECIAL REVENUE BY REVENUE SOURCE



**PENDLETON SCHOOL DISTRICT  
JULY 1, 2023 TO JUNE 30, 2024  
SPECIAL REVENUE  
EXPENDITURE FUNCTION SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		FTE	Budget		Budget Next Year 2023-2024		
	2020-2021 Second Year	2021-2022 First Year		2022-2023	FTE	Proposed	Approved	Adopted
1111 Elementary Instruction (K-3)	\$ 360,972	\$ 619,553	7.00	\$ 918,771	8.00	\$ 1,457,045	\$ 1,457,045	\$ 1,457,045
1113 Elementary Extra-Curricular	4,240	10,599		50,000		50,000	50,000	50,000
1121 Middle School Instruction	129,213	151,453	0.75	255,816	0.75	262,211	262,211	262,211
1122 Middle School Extra-Curricular	20,652	64,168		190,000		200,000	200,000	200,000
1131 High School Instruction	288,377	412,403	4.00	573,686	4.00	484,481	484,481	484,481
1132 High School Extra-Curricular	108,817	493,128		826,000		912,500	912,500	912,500
1220 Restrictive Programs for Students With Disabilities	621,205	602,865	3.60	635,900	3.60	775,000	775,000	775,000
1250 Special Education Programs	397,600	618,993	11.00	1,492,409	10.00	984,191	984,191	984,191
1272 Title IA/D	725,478	886,074	13.10	1,000,000	10.10	855,000	855,000	855,000
1280 Alternative Education	155,612	295,982	2.70	374,099	2.70	301,953	301,953	301,953
1288 Charter Schools	53,742	77,586		135,000		-	-	-
1291 English Language Learner	-	134,484	2.20	173,923	1.95	187,289	187,289	187,289
1400 Summer School Services	-	104,194		300,000		275,000	275,000	275,000
<b>1000 Instruction Total</b>	<b>\$ 2,865,909</b>	<b>\$ 4,471,483</b>	<b>44.35</b>	<b>\$ 6,925,605</b>	<b>41.10</b>	<b>\$ 6,744,670</b>	<b>\$ 6,744,670</b>	<b>\$ 6,744,670</b>
2110 Attendance and Social Work Service	\$ 234,832	\$ 202,577	2.80	\$ 241,780	2.80	\$ 256,029	\$ 256,029	\$ 256,029
2120 Guidance	334,632	415,179	4.00	549,172	4.00	767,429	767,429	767,429
2130 Health Services	-	25,709		50,000		-	-	-
2210 Improvement of Instruction Services	127,740	140,856	0.33	594,700	0.25	308,200	308,200	308,200
2240 Instructional Staff Development	2,196	-		20,000		-	-	-
2410 Office of the Principal Services	-	101,008	1.00	130,368	1.00	172,372	172,372	172,372
2540 Operation and Maintenance of Plant Services	-	3,381		360,000		370,000	370,000	370,000
2550 Student Transportation Services	43	-		1,000		1,000	1,000	1,000
2660 Technology Services	9,750	20,000		10,000		13,000	13,000	13,000
2690 Other Support Services - Central	-	-		-		75,000	75,000	75,000
<b>2000 Support Services Total</b>	<b>\$ 709,194</b>	<b>\$ 908,710</b>	<b>8.13</b>	<b>\$ 1,957,020</b>	<b>8.05</b>	<b>\$ 1,963,030</b>	<b>\$ 1,963,030</b>	<b>\$ 1,963,030</b>
3100 Food Services	\$ 1,041,636	\$ 1,341,548	0.30	\$ 2,478,000	0.30	\$ 2,518,000	\$ 2,518,000	\$ 2,518,000
3300 Community Services	-	-		-		-	-	-
<b>3000 Enterprise and Community Services Total</b>	<b>\$ 1,041,636</b>	<b>\$ 1,341,548</b>	<b>0.30</b>	<b>\$ 2,478,000</b>	<b>0.30</b>	<b>\$ 2,518,000</b>	<b>\$ 2,518,000</b>	<b>\$ 2,518,000</b>
5110 Long-Term Debt Service	\$ -	\$ -	-	\$ -		\$ -	\$ -	\$ -
5200 Transfers of Funds	-	-		-		-	-	-
<b>5000 Other Uses Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
7000 Unappropriated Ending Fund Balance	\$ 825,456	\$ 1,852,084		\$ -		\$ -	\$ -	\$ -
<b>7000 Unappropriated Ending Fund Balance</b>	<b>\$ 825,456</b>	<b>\$ 1,852,084</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Budget Requirements- Special Revenue Fund 200</b>	<b>\$ 5,442,194</b>	<b>\$ 8,573,825</b>	<b>52.78</b>	<b>\$ 11,360,625</b>	<b>49.45</b>	<b>\$ 11,225,700</b>	<b>\$ 11,225,700</b>	<b>\$ 11,225,700</b>

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2023 TO JUNE 30, 2024  
SPECIAL REVENUE  
EXPENDITURE SUMMARY**

	CODE & DESCRIPTION	Actual (Audited)		Budget 2022-23	Budget Next Year 2023-24		
		2020-2021 Second Year	2021-2022 First Year		Proposed	Approved	Adopted
1000	Instruction	\$ 2,865,909	\$ 4,471,483	\$ 6,925,605	\$ 6,744,670	\$ 6,744,670	\$ 6,744,670
2000	Supporting Services	709,194	908,710	1,957,020	1,963,030	1,963,030	1,963,030
3000	Enterprise and Community Services	1,041,636	1,341,548	2,478,000	2,518,000	2,518,000	2,518,000
4000	Facilities Acquisition and Construction	-	-	-	-	-	-
5100	Debt Service	-	-	-	-	-	-
5200	Transfers of Funds	-	-	-	-	-	-
6000	Contingencies	-	-	-	-	-	-
7000	Unappropriated Ending Fund Balance	825,456	1,852,084	-	-	-	-
<b>Total Expenditures Special Revenue Fund 200</b>		<b>\$ 5,442,194</b>	<b>\$ 8,573,825</b>	<b>\$ 11,360,625</b>	<b>\$ 11,225,700</b>	<b>\$ 11,225,700</b>	<b>\$ 11,225,700</b>

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2023 TO JUNE 30, 2024  
SPECIAL REVENUE  
EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION		Actual (Audited)		Budget 2022-23	Budget Next Year 2023-24		
		2020-2021 Second Year	2021-2022 First Year		Proposed	Approved	Adopted
100	Salaries	\$ 1,883,130	\$ 2,661,109	\$ 3,251,369	\$ 3,368,711	\$ 3,368,711	\$ 3,368,711
200	Associated Payroll Costs	1,228,747	1,570,271	2,181,518	2,069,393	2,069,393	2,069,393
300	Purchased Services	1,006,368	1,192,641	3,290,209	2,703,507	2,703,507	2,703,507
400	Supplies & Materials	404,695	1,024,463	2,280,530	2,268,701	2,268,701	2,268,701
500	Capital Outlay	91,624	220,394	350,000	380,000	380,000	380,000
600	Other Objects	2,174	52,864	7,000	435,388	435,388	435,388
700	Transfers	-	-	-	-	-	-
800	Other Uses of Funds	825,456	1,852,084	-	-	-	-
<b>Total Expenditures Special Revenue Fund 200</b>		<b>\$ 5,442,194</b>	<b>\$ 8,573,825</b>	<b>\$ 11,360,625</b>	<b>\$ 11,225,700</b>	<b>\$ 11,225,700</b>	<b>\$ 11,225,700</b>

DEBT SERVICE



**PENDLETON SCHOOL DISTRICT**  
**JULY 1, 2023 TO JUNE 30, 2024**  
**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 2023-24			
	2020-2021 Second Year	2021-2022 First Year	Budget 2022-23	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 4,710	\$ 4,542	\$ 1,500	\$ 20,000	\$ 20,000	\$ 20,000
1970 Services Provided Other Funds	1,236,177	1,284,851	1,350,000	1,416,340	1,416,340	1,416,340
<b>Total Local Revenue</b>	<b>\$ 1,240,887</b>	<b>\$ 1,289,393</b>	<b>\$ 1,351,500</b>	<b>\$ 1,436,340</b>	<b>\$ 1,436,340</b>	<b>\$ 1,436,340</b>
5100 Long Term Debt Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	14,892	6,549	3,500	25,000	25,000	25,000
<b>Total Beginning Fund Balance</b>	<b>\$ 14,892</b>	<b>\$ 6,549</b>	<b>\$ 3,500</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>Total Resources - Debt Service Fund 301</b>	<b>\$ 1,255,779</b>	<b>\$ 1,295,942</b>	<b>\$ 1,355,000</b>	<b>\$ 1,461,340</b>	<b>\$ 1,461,340</b>	<b>\$ 1,461,340</b>

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2023 TO JUNE 30, 2024  
301 DEBT SERVICE  
EXPENDITURES**

CODE & DESCRIPTION		Actual (Audited)		Budget 2022-23	Budget Next Year 2023-24		
		2020-2021 Second Year	2021-2022 First Year		Proposed	Approved	Adopted
5110-610	Redemption of Bond	\$ 790,000	\$ 860,000	\$ 970,000	\$ 1,090,000	\$ 1,090,000	\$ 1,090,000
5110-621	Interest Payable	459,230	426,721	380,000	326,340	326,340	326,340
5110-640	Fees	1	1	-	-	-	-
5200	Transfer	-	3,464	-	-	-	-
7000	Unappropriated Ending Fund Balance	6,549	5,757	5,000	45,000	45,000	45,000
<b>Total Budget Requirements - Debt Service Fund 301</b>		<b>\$ 1,255,779</b>	<b>\$ 1,295,942</b>	<b>\$ 1,355,000</b>	<b>\$ 1,461,340</b>	<b>\$ 1,461,340</b>	<b>\$ 1,461,340</b>

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2023 TO JUNE 30, 2024  
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 2022-23	Budget Next Year 2023-24		
	2020-2021 Second Year	2021-2022 First Year		Proposed	Approved	Adopted
1510 Interest on Investments	\$ 5,910	\$ 4,612	\$ 1,500	\$ 20,000	\$ 20,000	\$ 20,000
1970 Services Provided Other Funds	1,551,948	1,643,139	1,735,000	1,810,000	1,810,000	1,810,000
<b>Total Local Revenue</b>	<b>\$ 1,557,859</b>	<b>\$ 1,647,751</b>	<b>\$ 1,736,500</b>	<b>\$ 1,830,000</b>	<b>\$ 1,830,000</b>	<b>\$ 1,830,000</b>
5400 Beginning Fund Balance	\$ 17,796	\$ 5,910	\$ 3,500	\$ 25,000	\$ 25,000	\$ 25,000
<b>Total Beginning Fund Balance</b>	<b>\$ 17,796</b>	<b>\$ 5,910</b>	<b>\$ 3,500</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>Total Resources - Debt Service Fund 302</b>	<b>\$ 1,575,655</b>	<b>\$ 1,653,662</b>	<b>\$ 1,740,000</b>	<b>\$ 1,855,000</b>	<b>\$ 1,855,000</b>	<b>\$ 1,855,000</b>

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2023 TO JUNE 30, 2024  
302 DEBT SERVICE  
EXPENDITURES**

CODE & DESCRIPTION		Actual (Audited)		Budget 2022-23	Budget Next Year 2023-24		
		2020-2021 Second Year	2021-2022 First Year		Proposed	Approved	Adopted
5110-610	Redemption of Bond	\$ 375,732	\$ 375,291	\$ 380,000	\$ 1,385,000	\$ 1,385,000	\$ 1,385,000
5110-621	Interest Payable	1,194,013	1,274,454	1,355,000	425,000	425,000	425,000
5110-640	Fees	-	-	-	-	-	-
7000	Unappropriated Ending Fund Balance	5,910	3,917	5,000	45,000	45,000	45,000
<b>Total Budget Requirements - Debt Service Fund 302</b>		<b>\$ 1,575,655</b>	<b>\$ 1,653,662</b>	<b>\$ 1,740,000</b>	<b>\$ 1,855,000</b>	<b>\$ 1,855,000</b>	<b>\$ 1,855,000</b>

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2023 TO JUNE 30, 2024  
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 2022-23	Budget Next Year 2023-24		
		2020-2021 Second Year	2021-2022 First Year		Proposed	Approved	Adopted
1111	District Received	\$ 3,034,243	\$ 3,354,232	\$ 3,360,260	\$ 3,404,381	\$ 3,404,381	\$ 3,404,381
1112	Ad Valorem Taxes - Prior Year	86,787	65,224	65,000	50,000	50,000	50,000
1190	Penalties & Interest on Taxes	3,184	9,425	-	-	-	-
1510	Interest on Investments	14,292	8,397	10,000	50,000	50,000	50,000
<b>Total Local Revenue</b>		<b>\$ 3,138,506</b>	<b>\$ 3,437,277</b>	<b>\$ 3,435,260</b>	<b>\$ 3,504,381</b>	<b>\$ 3,504,381</b>	<b>\$ 3,504,381</b>
2800	Revenue in Lieu of Taxes	\$ 8,012	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Intermediate Revenue</b>		<b>\$ 8,012</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5110	Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Interfund Transfers	-	-	-	-	-	-
<b>Total Transfers In</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5400	Beginning Fund Balance	\$ 686,731	\$ 499,318	\$ 450,000	\$ 665,000	\$ 665,000	\$ 665,000
<b>Total Beginning Fund Balance</b>		<b>\$ 686,731</b>	<b>\$ 499,318</b>	<b>\$ 450,000</b>	<b>\$ 665,000</b>	<b>\$ 665,000</b>	<b>\$ 665,000</b>
<b>Total Resources - Debt Service Fund 303</b>		<b>\$ 3,833,249</b>	<b>\$ 3,936,596</b>	<b>\$ 3,885,260</b>	<b>\$ 4,169,381</b>	<b>\$ 4,169,381</b>	<b>\$ 4,169,381</b>

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2023 TO JUNE 30, 2024  
303 DEBT SERVICE  
EXPENDITURES**

CODE & DESCRIPTION	Actual (Audited)		Budget 2022-23	Budget Next Year 2023-24		
	2020-2021 Second Year	2021-2022 First Year		Proposed	Approved	Adopted
2520 Fiscal Services	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -
5110-610 Long-Term Debt - Redemption of Principle						
6/15/2024	\$ 1,701,580	\$ 1,721,876	\$ 1,732,569	\$ 2,240,000	\$ 2,240,000	\$ 2,240,000
5110-620 Long-Term Debt - Interest						
12/15/2023	698,218	692,938	687,630	682,190	682,190	682,190
6/15/2024	931,633	1,006,058	1,090,061	682,190	682,190	682,190
5110-640 Long-Term Debt - Dues & Fees	-	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	499,318	515,723	375,000	565,000	565,000	565,000
<b>Total Budget Requirements - Debt Service Fund 303</b>	<b>\$ 3,833,249</b>	<b>\$ 3,936,596</b>	<b>\$ 3,885,260</b>	<b>\$ 4,169,381</b>	<b>\$ 4,169,381</b>	<b>\$ 4,169,381</b>

\* Tax to balance is estimated as 90% of actual levy. The levy resolution required will be \$3,782,645. Debt service appropriation will be \$3,604,381.

# APPENDICES





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

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

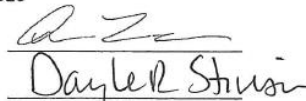
I, Audra Workman being duly sworn, depose and say that I am principal clerk of the publisher of the East Oregonian, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

EO-12602 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

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:

5/04/23

Subscribed and sworn to before me on this 4th day of May, A.D. 2023

  
Dayle R. Stinson  
Notary Public of Oregon



Add: 376034

PO:

Tagline: EO-12602 Notice of Budget Committee Meet

EO-12602  
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, 2023 to June 30, 2024, will be held May 18, 2023 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](mailto:rthornburg@pendletonsd.org) for login information.

Public comment will also be taken in written format. Written comments received by 3 pm on May 17, 2023 will be read during the public comment section of the meeting on May 18, 2023. 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 [mijones@pendletonsd.org](mailto:mijones@pendletonsd.org) to

A copy of the budget document may be inspected online at [www.pendleton.k12.or.us](http://www.pendleton.k12.or.us), via email request to [mijones@pendletonsd.org](mailto: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 15, 2023. Notice of publication is also available at [www.pendleton.k12.or.us](http://www.pendleton.k12.or.us).

Dated this 4th day of May.

**EO-12676  
NOTICE OF BUDGET HEARING**

A public meeting of the Pendleton School District 16R Board of Directors will be held on June 12, 2023 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, 2023 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](http://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](mailto:mijones@pendletonsd.org)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2021-2022	Adopted Budget This Year 2022-2023	Approved Budget Next Year 2023-2024
Beginning Fund Balance	\$9,638,476	\$11,823,200	\$13,364,700
Current Year Property Taxes, other than Local Option Taxes	10,254,738	10,376,260	10,775,381
Current Year Local Option Property Taxes	5,984	3,500	1,500
Other Revenue from Local Sources	4,099,704	4,226,000	4,567,340
Revenue from Intermediate Sources	177,972	185,000	180,000
Revenue from State Sources	30,960,835	33,188,025	33,139,000
Revenue from Federal Sources	6,008,506	6,900,900	6,739,500
Interfund Transfers	3,466		
All Other Budget Resources			
<b>Total Resources</b>	<b>\$61,149,681</b>	<b>\$66,702,885</b>	<b>\$68,767,421</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$20,750,976	\$23,305,650	\$23,884,867
Other Associated Payroll Costs	11,446,306	13,564,933	13,878,274
Purchased Services	6,189,466	11,598,872	11,153,172
Supplies & Materials	2,953,175	5,920,720	6,049,159
Capital Outlay	358,930	383,750	408,500
Other Objects (except debt service & interfund transfers)	414,971	443,700	900,729
Debt Service*	6,361,639	6,602,260	6,837,720
Interfund Transfers*	3,464	0	0
Operating Contingency	0	4,500,000	5,000,000
Unappropriated Ending Fund Balance & Reserves	12,670,754	385,000	655,000
<b>Total Requirements</b>	<b>\$61,149,681</b>	<b>\$66,702,885</b>	<b>\$68,767,421</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$26,364,014	\$32,715,381	\$33,047,666
FTE	253.2	252.9	246.9
2000 Support Services	14,408,262	20,022,244	20,709,035
FTE	86.63	85.93	85.85
3000 Enterprise & Community Service	1,341,548	2,478,000	2,518,000
FTE	0.3	0.3	0.3
4000 Facility Acquisition & Construction	0	0	0
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	6,361,639	6,602,260	6,837,720
5200 Interfund Transfers*	3,464	0	0
6000 Contingency	0	4,500,000	5,000,000
7000 Unappropriated Ending Fund Balance	12,670,754	385,000	655,000
<b>Total Requirements</b>	<b>\$61,149,681</b>	<b>\$66,702,885</b>	<b>\$68,767,421</b>
<b>Total FTE</b>	<b>340.13</b>	<b>339.13</b>	<b>333.05</b>

\* 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 2023-2024 school year is based on \$9.9 billion K-12 state funding for the biennium. The General Fund budget for 23-24 reflects an increase of 3.5% over the 22-23 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 continues to be the result of a reduction in expenditures tied to the issuance of ESSER funds as well as staff retention and recruitment issues. The CRRSA Act funds provide for an additional \$3.3 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 interventionists K-12. The Special Revenue budget of \$11.2 million accounts for over 30 special revenue funds.

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	N/A	N/A	N/A
Levy For General Obligation Bonds	\$3,467,653	\$3,733,622	\$3,782,645

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$49,898,402	\$0
Other Bonds	\$13,375,000	\$0
Other Borrowings	\$0	\$1,000,000
<b>Total</b>	<b>\$63,273,402</b>	<b>\$1,000,000</b>

Publish June 1, 2023

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

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.

FORM OR-ED-50  
2023-2024

☐ 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>	<u>Pendleton</u>	<u>OR</u>	<u>97801</u>	<u>6/13/2023</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Michelle Jones</u>	<u>Director of Business Services</u>	<u>541-966-3259</u>	<u>mijones@pendletonsd.org</u>	
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	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	<u>4.4537</u>	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax . . . . .	2	<u>N/A</u>	
3. Local option capital project tax . . . . .	3	<u>N/A</u>	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 8, 2001 . . . . .	4a.	<u>\$0</u>	
4b. Levy for bonded indebtedness from bonds approved by voters after October 8, 2001 . . . . .	4b.	<u>\$3,782,645</u>	
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.	<u>\$3,782,645</u>	

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	<u>4.4537</u>
6. Election date when your new district received voter approval for your permanent rate limit . . . . .	6	<u>N/A</u>
7. Estimated permanent rate limit for newly merged/consolidated district . . . . .	7	<u>N/A</u>

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. 10-12-22)

(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.2023-03

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Pendleton School District 16R  
hereby adopts the budget for fiscal year 2023-2024 in the total amount of \$68,767,421.\*  
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, 2023, for the following purposes:

General Fund		Special Revenue Fund	
Instruction.....	26,302,995	Instruction.....	6,744,670
Support Services.....	18,746,005	Support Services.....	1,963,030
Enterprise & Community Services	0	Enterprise & Comm.....	2,518,000
Facilities Acquisition .....	0		
Transfers.....	0	Total.....	<u>\$11,225,700</u>
Debt Service .....	7,000		
Contingency.....	5,000,000		
Total.....	<u>\$50,056,000</u>		

Debt Service Fund	
Debt Service .....	6,830,721
Total.....	<u>\$6,830,721</u>

Total APPROPRIATIONS, All Funds . . . . .	<u>\$68,112,421</u>
Total Unappropriated and Reserve Amounts, All Funds . . . . .	<u>655,000</u>
TOTAL ADOPTED BUDGET . . . . .	<u>\$68,767,421 *</u>

(\* amounts with asterisks must match)

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value  
of all taxable property within the district for tax year 2023- 2024 :

- (1) At the rate of \$ 4.4537 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount of \$3,782,645 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.....\$ 3,782,645

The above resolution statements were approved and declared adopted on June 12, 2023.

X [Signature]  
Board Chair

X [Signature]  
Superintendent

150-504-059 (Rev. 11-05-21)