



107 NW 10th Street, Pendleton, OR 97801

**2026-2027**  
**PROPOSED PROGRAM BUDGET**

**Michelle Jensen**  
*Superintendent*

**Michelle Jones**  
*Budget Officer*

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## Budget Message 2026-2027

Pendleton School District  
2026-27 Budget Message

As Superintendent of Pendleton School District, I am proud to present the proposed 2026-27 budget to the Budget Committee and our community. This budget reflects our continued commitment to students, responsible stewardship of public resources, and the strategic priorities that guide our work each day.

First and foremost, I want to express sincere appreciation to the members of our Budget Committee and to our Director of Business Services for the thoughtful and disciplined fiscal stewardship that has positioned our district well over time. The district's historical commitment to maintaining a strong ending fund balance has created stability during periods of uncertainty and changing enrollment trends. Because of this long-term planning and responsible budgeting, Pendleton School District has been able to approach staffing adjustments primarily through attrition rather than large-scale reductions that many districts across Oregon are currently facing. This stability matters deeply to our staff, students, and community.

This year's budget development process occurs during the final year of our current Strategic Plan. As a district, we continue to use that plan as our roadmap for decision making and resource allocation. The priorities identified by our community and Board remain central to our work:

- Pursuit of Instructional Excellence
- Being Responsive to the Needs of All Students
- Innovative and Emerging Practices, Strategies, and Programs
- Establishing and Maintaining the Pendleton School District Brand

These priorities are more than statements on paper; they are reflected in the decisions we make regarding staffing, programming, professional learning, and student support systems. Throughout our budget conversations, our focus has remained centered on the students we serve and the experiences we want them to have in Pendleton schools.

Like many districts across Oregon and the nation, Pendleton School District continues to experience declining enrollment trends, driven primarily by lower birth rates and demographic shifts. While enrollment decline creates financial pressures, we

**Budget Message  
2026-2027**

remain committed to approaching these realities thoughtfully and strategically. Our goal is to responsibly right-size class sizes and staffing levels through attrition while continuing to preserve the quality educational opportunities our students and families expect and deserve.

The proposed budget prioritizes retaining high-quality staff members and continuing to build internal capacity within our organization. We know that the greatest investment we can make is in the people who serve students every day. This includes ongoing investments in instructional practices, behavioral support, student services, and professional learning that strengthens our ability to meet the diverse needs of all learners. Additionally, the district remains committed to meeting Maintenance of Effort (MOE) requirements related to student services and ensuring we continue to provide meaningful support for students who need them most.

This budget also reflects the reality that school funding is built upon a series of estimates and assumptions. While the Oregon Legislature largely protected K-12 funding during the recent legislative short session, districts across the state continue to navigate rising operational costs, enrollment fluctuations, and uncertainty regarding long-term adequacy of school funding. We are grateful that there were no major reductions to the State School Fund or Student Success Act investments that directly support students and schools. At the same time, we recognize the importance of remaining cautious and strategic as economic conditions and state priorities continue to evolve.

Another important consideration shaping our work is Oregon's new statewide accountability system approved during the 2025 legislative session, which will go into effect in the 2026-27 school year. Districts across the state will be expected to meet ambitious improvement targets in multiple areas tied to student outcomes and performance. While many details are still emerging from the Oregon Department of Education, we know these accountability measures will require districts to demonstrate measurable growth over time. Districts that do not meet expectations may ultimately face increased state oversight or direction regarding the use of funds.

As we prepare for these changes, it is critical that we continue investing in the areas most directly connected to student growth and success. Our proposed budget reflects a commitment to proactively strengthening instructional systems, student support, and organizational capacity so that Pendleton School District is positioned not only to meet state expectations, but more importantly, to ensure every student has access to high-quality educational experiences and opportunities.

**Budget Message  
2026-2027**

Pendleton School District has many reasons for optimism. We continue to benefit from dedicated staff, supportive families, strong community partnerships, and a community that values its schools. While challenges exist, we are entering this next year with stability, purpose, and a clear focus on students.

I appreciate the time, partnership, and thoughtful consideration of the Budget Committee throughout this process and look forward to our continued work together in service of the students and families of Pendleton School District.

Respectfully submitted,

Michelle Jensen  
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 2026-2027**

<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	2029	1	Dave Williams	2026
2	Ryan Lehnert	2027	2	Genna Banica	2026
3	Jill Pace	2027	3	Lloyd Commander	2028
4	Ryan DeGrofft	2029	4	Shawn Towne	2027
5	Mason Murphy	2027	5	Michael Corey	2027
6	Anne Keeler	2027	6	Terry Oyama	2027
7	Patrick Gregg	2029	7	Lynn Lieuallen	2028

**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  
2026-2027**

December 8, 2025	REGULAR BOARD MEETING: Approve 2025-2026 budget calendar for 2026-2027 School Year.
January 12, 2026	REGULAR BOARD MEETING
February 9, 2026	REGULAR BOARD MEETING
March 9, 2026	REGULAR BOARD MEETING
March 15, 2026	Deadline for written notice of contract extension to teachers and administrators.
April 13, 2026	REGULAR BOARD MEETING
April 27, 2026	Deliver First Budget Committee Meeting Notice to Local Paper
April 29, 2026	Publish NOTICE OF FIRST MEETING OF THE BUDGET COMMITTEE in local newspaper of general circulation in the District and on the District's Website
May 11, 2026	REGULAR BOARD MEETING
May 21, 2026	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, 2026	BUDGET COMMITTEE WORK SESSION (IF SCHEDULED)
May 26, 2026	BUDGET COMMITTEE WORK SESSION (IF SCHEDULED)
May 26, 2026	Delivery of Budget Hearing Notices to East Oregonian
May 27, 2026	Publication of NOTICE OF BUDGET HEARING (ED-1) not more than 30 days, not less than 5 days prior to hearing.
June 8, 2026	REGULAR BOARD MEETING
June 8, 2026	SPECIAL BOARD MEETING – Public Hearing: Meeting to enact resolutions adopting the budget, making appropriations and declare the tax levy. Any fund may be increased up to 10 percent provided the tax levy as published is not increased.
July 13, 2026	REGULAR BOARD MEETING
July 15, 2026	Deadline to certify the tax levy to the county assessor or request an extension.

GENERAL FUND

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2026 TO JUNE 30, 2027  
GENERAL FUND  
REVENUE DETAIL**

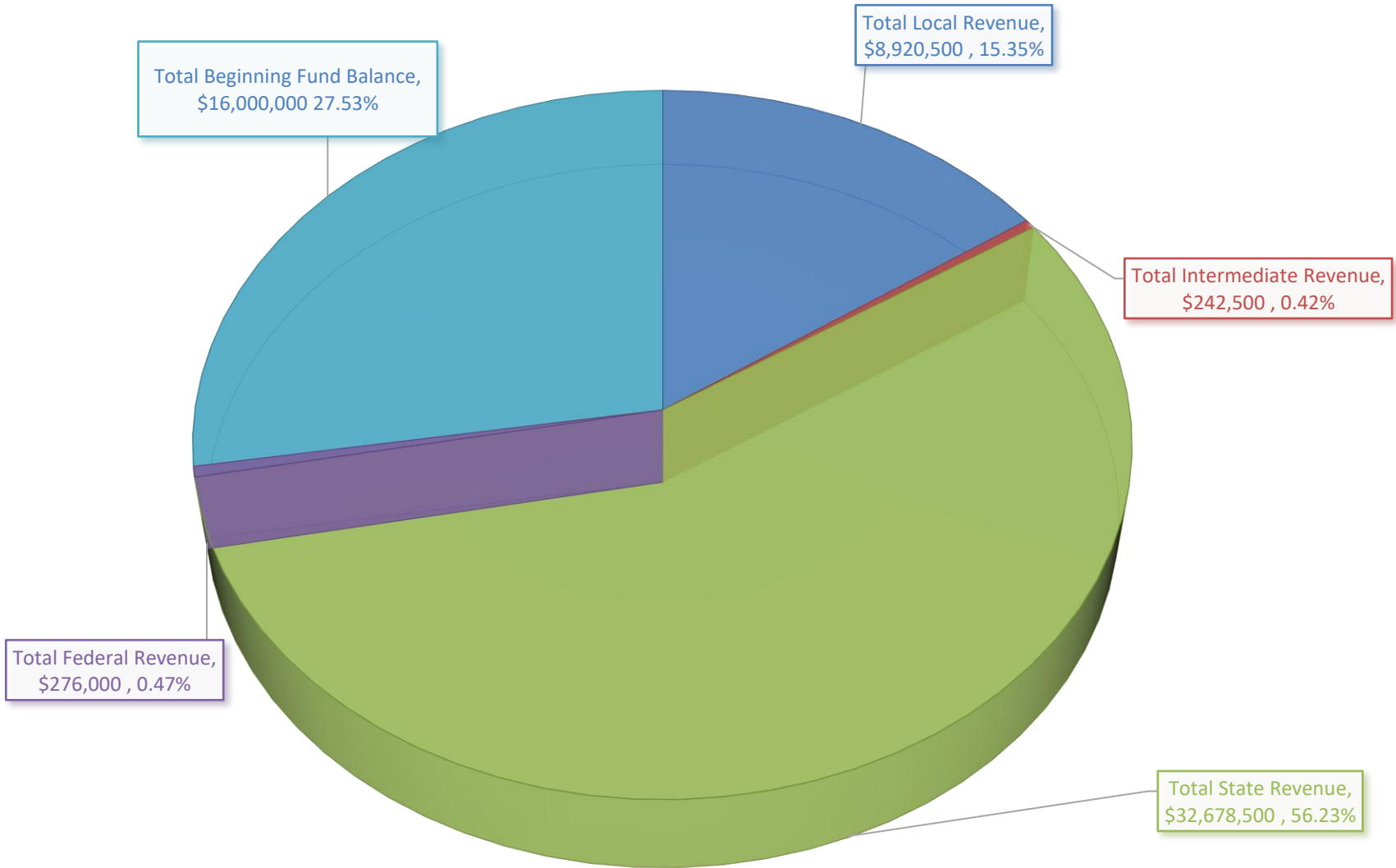
CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2026-2027		
	2023-2024 Second Year	2024-2025 First Year	Budget 2025-2026	Proposed	Approved	Adopted
1111 Current Year's Taxes	\$ 7,088,440	\$ 7,491,520	\$ 7,485,000	\$ 8,115,000	\$ -	\$ -
1112 Prior Year's Taxes	115,075	144,605	110,000	130,000	-	-
1122 Prior Year's Taxes due from Local Option Tax	927	410	500	-	-	-
1198 Penalties and Interest on Taxes	1,238	10,588	1,000	10,500	-	-
1311 Tuition from Individuals	500	500	-	-	-	-
1312 Tuition from Other District within the State	-	2,645	-	-	-	-
1510 Earnings on Investments	764,300	972,729	375,000	375,000	-	-
1710 Student Activities	97,434	98,060	70,000	70,000	-	-
1910 Rentals	127,377	82,120	40,000	40,000	-	-
1920 Donations - Private	9,212	4,997	5,000	5,000	-	-
1960 Recovery of Prior Years' Expenditures	-	1,281	-	-	-	-
1990 Miscellaneous	166,544	317,875	175,000	175,000	-	-
1991 Substitute Reimbursement	1,423	10,248	-	-	-	-
<b>Total Local Revenue</b>	<b>\$ 8,372,470</b>	<b>\$ 9,137,578</b>	<b>\$ 8,261,500</b>	<b>\$ 8,920,500</b>	<b>\$ -</b>	<b>\$ -</b>
2101 County School Fund	\$ 118,475	\$ 126,169	\$ 125,000	\$ 140,000	\$ -	\$ -
2199 Other Intermediate Sources	22,676	22,461		\$ 22,500		
2200 Restricted Revenue	131,677	82,588	80,000	80,000	-	-
<b>Total Intermediate Revenue</b>	<b>\$ 272,829</b>	<b>\$ 231,217</b>	<b>\$ 205,000</b>	<b>\$ 242,500</b>	<b>\$ -</b>	<b>\$ -</b>
3101 State School Fund	\$ 27,525,279	\$ 29,075,207	\$ 29,765,000	\$ 30,130,000	\$ -	\$ -
3103 Common School Fund	372,040	382,972	410,000	410,000	-	-
3199 Other Unrestricted Grants-in-aid (Tax Equalization)	-	-	-	-	-	-
3221 SSF Transportation	1,700,004	1,813,007	2,107,000	2,138,500	-	-
3299 Other Restricted Grants-in-aid	26,000	8,885	-	-	-	-
<b>Total State Revenue</b>	<b>\$ 29,623,323</b>	<b>\$ 31,280,071</b>	<b>\$ 32,282,000</b>	<b>\$ 32,678,500</b>	<b>\$ -</b>	<b>\$ -</b>
4500 Restricted Revenue from the Federal Government	\$ 3,116,517	\$ 416,304	\$ 20,000	\$ 15,000	\$ -	\$ -
4700 Grants in Aid from the Federal Government through Other	7,272	4,029	-	5,000	-	-
4801 Federal Forest Fees	5,372	30,089	6,000	6,000	-	-
4802 Impact Aid (PL 874)	537,959	400,968	250,000	250,000	-	-
<b>Total Federal Revenue</b>	<b>\$ 3,667,120</b>	<b>\$ 851,391</b>	<b>\$ 276,000</b>	<b>\$ 276,000</b>	<b>\$ -</b>	<b>\$ -</b>
5400 Beginning Fund Balance	\$ 12,923,202	\$ 15,466,216	\$ 14,000,000	\$ 16,000,000	\$ -	\$ -
<b>Total Beginning Fund Balance</b>	<b>\$ 12,923,202</b>	<b>\$ 15,466,216</b>	<b>\$ 14,000,000</b>	<b>\$ 16,000,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources Fund 100</b>	<b>\$ 54,858,944</b>	<b>\$ 56,966,472</b>	<b>\$ 55,024,500</b>	<b>\$ 58,117,500</b>	<b>\$ -</b>	<b>\$ -</b>

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2026 TO JUNE 30, 2027  
GENERAL FUND  
REVENUE SUMMARY**

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2026-2027		
	2023-2024 Second Year	2024-2025 First Year	Budget 2025-2026	Proposed	Approved	Adopted
1000 Revenue from Local Sources except Tax to be levied	\$ 1,284,030	\$ 1,646,058	\$ 776,500	\$ 805,500	\$ -	\$ -
2000 Revenue from Intermediate Sources	272,829	231,217	205,000	242,500	-	-
3000 Revenue from State Sources	29,623,323	31,280,071	32,282,000	32,678,500	-	-
4000 Revenue from Federal Sources	3,667,120	851,391	276,000	276,000	-	-
5000 Other Sources	12,923,202	15,466,216	14,000,000	16,000,000	-	-
<b>Total Revenue Except Taxes to be Levied</b>	<b>\$ 47,770,505</b>	<b>\$ 49,474,952</b>	<b>\$ 47,539,500</b>	<b>\$ 50,002,500</b>	<b>\$ -</b>	<b>\$ -</b>
1111 Tax Turnover from Current Year's Levy	\$ 7,088,440	\$ 7,491,520	\$ 7,485,000	\$ 8,115,000	\$ -	\$ -
** Taxes Required to Balance						
<b>Total Resources Fund 100</b>	<b>\$ 54,858,944</b>	<b>\$ 56,966,472</b>	<b>\$ 55,024,500</b>	<b>\$ 58,117,500</b>	<b>\$ -</b>	<b>\$ -</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, 2026 TO JUNE 30, 2027  
GENERAL FUND  
EXPENDITURE FUNCTION SUMMARY**

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2026-2027				
	2023-2024 Second Year	2024-2025 First Year	FTE	Budget 2025-2026	FTE	Proposed	Approved	Adopted
1111 Elementary Instruction (K-3)	\$ 8,131,629	\$ 7,557,604	58.00	\$ 9,293,022	55.70	\$ 9,203,394	\$ -	\$ -
1121 Middle School Instruction	3,934,180	3,607,897	27.25	4,241,120	27.60	4,447,829	-	-
1122 Middle School Extra-Curricular	111,427	98,830		137,747		133,812	-	-
1131 High School Instruction	4,563,654	4,593,996	30.50	4,931,717	30.10	5,050,660	-	-
1132 High School Extra-Curricular	571,596	586,663		627,123		658,081	-	-
1210 Programs for Talented and Gifted	275	240		3,100		3,100	-	-
1250 Special Education Programs	4,545,321	4,823,352	80.35	6,307,545	75.40	6,256,895	-	-
1280 Alternative Education	238,569	247,394	1.65	293,584	1.75	285,368	-	-
1288 Charter Schools	934,154	896,532		950,000		950,000	-	-
1289 Other Alternative Programs	292,080	132,480		280,000		280,000	-	-
1291 ESL Program	277,504	296,374	2.00	309,535	3.50	578,233	-	-
1400 Summer School	78,067	61,637		55,000		55,000	-	-
<b>1000 Instruction Total</b>	<b>\$ 23,678,455</b>	<b>\$ 22,903,000</b>	<b>199.75</b>	<b>\$ 27,429,494</b>	<b>194.05</b>	<b>\$ 27,902,371</b>	<b>\$ -</b>	<b>\$ -</b>
2110 Attendance and Social Work Services	\$ 53,160	\$ 58,207		\$ 70,240		\$ 70,240	\$ -	\$ -
2120 Guidance Services	1,351,182	1,487,213	11.00	1,635,308	12.00	1,889,304	-	-
2130 Health Services	936	533		-		500	-	-
2140 Psychological Services	45,922	48,799	0.50	55,547	0.50	56,947	-	-
2190 Service Direction, Student Support Services	231,486	238,152	1.50	294,805	1.30	254,574	-	-
2210 Improvement of Instruction Services	57,852	66,706		71,800		72,000	-	-
2220 Educational Media Services	355,354	369,059	6.00	434,274	5.00	375,419	-	-
2310 Board of Education Services	167,375	205,913		239,075		219,075	-	-
2321 Office of the Superintendent Services	820,819	973,871	5.25	1,203,819	5.15	1,232,812	-	-
2410 Office of the Principal Services	3,130,340	3,144,188	23.00	3,595,071	23.00	3,753,328	-	-
2520 Fiscal Services	730,326	765,990	3.00	924,393	3.00	949,621	-	-
2540 Operation and Maintenance of Plant Services	4,266,329	4,821,920	29.00	6,318,422	29.00	6,455,761	-	-
2550 Student Transportation Services	2,929,267	3,179,783	0.50	4,164,674	0.75	4,680,737	-	-
2620 Planning, Research and Statistical Services	8,575	8,483		8,500		8,500	-	-
2660 Technology Services	1,283,622	830,157		2,060,500		1,985,500	-	-
2680 Translation Services	883	1,143		-		-	-	-
2700 Supplemental Retirement Programs	276,396	245,110		262,578		254,811	-	-
<b>2000 Support Services Total</b>	<b>\$ 15,709,823</b>	<b>\$ 16,445,227</b>	<b>79.75</b>	<b>\$ 21,339,006</b>	<b>79.70</b>	<b>\$ 22,259,129</b>	<b>\$ -</b>	<b>\$ -</b>
5110 Long-Term Debt Service	\$ 4,450	\$ 3,825		\$ 6,000		\$ 6,000	\$ -	\$ -
<b>5000 Other Uses Total</b>	<b>\$ 4,450</b>	<b>\$ 3,825</b>	<b>-</b>	<b>\$ 6,000</b>	<b>-</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ -</b>
6110 Operating Contingency	\$ -	\$ -		\$ 6,250,000		\$ 7,950,000	\$ -	\$ -
<b>6000 Contingency Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 6,250,000</b>	<b>-</b>	<b>\$ 7,950,000</b>	<b>\$ -</b>	<b>\$ -</b>
7000 Unappropriated Ending Fund Balance	\$ 15,466,216	\$ 17,614,420		\$ -		\$ -	\$ -	\$ -
<b>7000 Unappropriated Ending Fund Balance</b>	<b>\$ 15,466,216</b>	<b>\$ 17,614,420</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Budget Requirements- General Fund 100</b>	<b>\$ 54,858,944</b>	<b>\$ 56,966,472</b>	<b>279.50</b>	<b>\$ 55,024,500</b>	<b>273.75</b>	<b>\$ 58,117,500</b>	<b>\$ -</b>	<b>\$ -</b>

**PENDLETON SCHOOL DISTRICT  
 JULY 1, 2026 TO JUNE 30, 2027  
 GENERAL FUND  
 EXPENDITURE SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2025-2026	Budget Next Year 2026-2027		
	2023-2024 Second Year	2024-2025 First Year		Proposed	Approved	Adopted
1000 Instruction	\$ 23,678,455	\$ 22,903,000	\$ 27,429,494	\$ 27,902,371	\$ -	\$ -
2000 Support Services	15,709,823	16,445,227	21,339,006	22,259,129	-	-
3000 Enterprise and Community Services	-	-	-	-	-	-
4000 Facilities	-	-	-	-	-	-
5000 Other Uses	4,450	3,825	6,000	6,000	-	-
6000 Contingencies	-	-	6,250,000	7,950,000	-	-
7000 Unappropriated Ending Fund Balance	15,466,216	17,614,420	-	-	-	-
<b>Total Expenditures Fund 100</b>	<b>\$ 54,858,944</b>	<b>\$ 56,966,472</b>	<b>\$ 55,024,500</b>	<b>\$ 58,117,500</b>	<b>\$ -</b>	<b>\$ -</b>

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2026 TO JUNE 30, 2027  
GENERAL FUND  
EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget Next Year 2026-2027			
	2023-2024 Second Year	2024-2025 First Year	Budget 2025-2026	Proposed	Approved	Adopted
111 Licensed Salaries	\$ 12,131,047	\$ 12,215,695	\$ 12,973,061	\$ 13,618,910	\$ -	\$ -
112 Classified Salaries	3,736,752	4,115,642	4,682,441	4,904,076	-	-
113 Administrators	1,902,008	2,085,908	2,240,303	2,321,940	-	-
116 Early Retiree Stipend	257,872	234,300	187,949	180,457	-	-
121 Substitutes - Licensed	1,006,842	597,931	620,000	650,000	-	-
122 Substitutes - Classified	235,832	148,143	198,050	218,100	-	-
131 Longevity - Licensed	26,576	27,329	29,028	29,477	-	-
132 Longevity - Administrators/Classified/Confidential	75,398	85,509	94,518	94,669	-	-
134 Additional Salary	156,713	162,380	169,469	203,497	-	-
135 Overtime	11,125	6,148	10,000	15,000	-	-
<b>100 Salaries Total</b>	<b>\$ 19,540,165</b>	<b>\$ 19,678,985</b>	<b>\$ 21,204,819</b>	<b>\$ 22,236,125</b>	<b>\$ -</b>	<b>\$ -</b>
211 PERS - Employer Contribution	\$ 174,232	\$ 197,670	\$ 2,463,971	\$ 2,089,220	\$ -	\$ -
213 PERS - Bond 1	1,227,541	1,251,350	1,368,112	1,391,615	-	-
214 PERS - Bond 2	1,569,872	1,594,827	1,730,259	1,792,232	-	-
220 Social Security	1,465,982	1,481,436	1,612,666	1,688,969	-	-
231 Workers' Compensation	86,437	88,739	136,201	143,860	-	-
232 Unemployment Compensation	19,216	19,449	310,974	312,003	-	-
233 Paid Family & Medical Leave	59,632	69,447	83,026	87,386	-	-
240 Contractual Employee Benefits	49,898	59,330	65,000	65,000	-	-
242 Health Insurance - Retirees	7,953	-	60,000	60,000	-	-
243 Life Insurance	23,068	22,952	24,938	24,593	-	-
244 Employee Assistance Program	-	-	-	6,949	-	-
247 Health Insurance - Administrators/Classified/Confidential	2,515,597	2,591,284	3,163,590	3,014,917	-	-
248 Health Insurance - Licensed	2,990,249	2,947,179	3,271,830	3,359,832	-	-
<b>200 Associated Payroll Costs Total</b>	<b>\$ 10,189,677</b>	<b>\$ 10,323,662</b>	<b>\$ 14,290,568</b>	<b>\$ 14,036,577</b>	<b>\$ -</b>	<b>\$ -</b>
310 Instruction, Technical and Professional Services	\$ -	\$ -	\$ 750	\$ 750	\$ -	\$ -
311 Instructional Services	292,080	132,480	280,000	280,000	-	-
322 Repair & Maintenance Services	179,701	237,990	1,172,150	979,810	-	-
324 Rentals	47,921	57,762	75,400	75,400	-	-
325 Electricity	619,000	763,249	803,500	818,500	-	-
326 Fuel	150,624	145,427	185,000	230,000	-	-
327 Water and Sewage	186,216	261,177	234,000	282,000	-	-
328 Garbage	102,663	107,100	117,000	119,000	-	-
331 Reimbursable Student Transportation	2,696,771	2,899,153	3,795,000	4,298,000	-	-
332 Non-Reimbursable Student Transportation	197,184	215,939	277,400	287,500	-	-
341 Travel, Local in District	10,275	7,006	6,450	6,500	-	-
342 Travel, Out of District	36,701	54,047	73,425	84,425	-	-

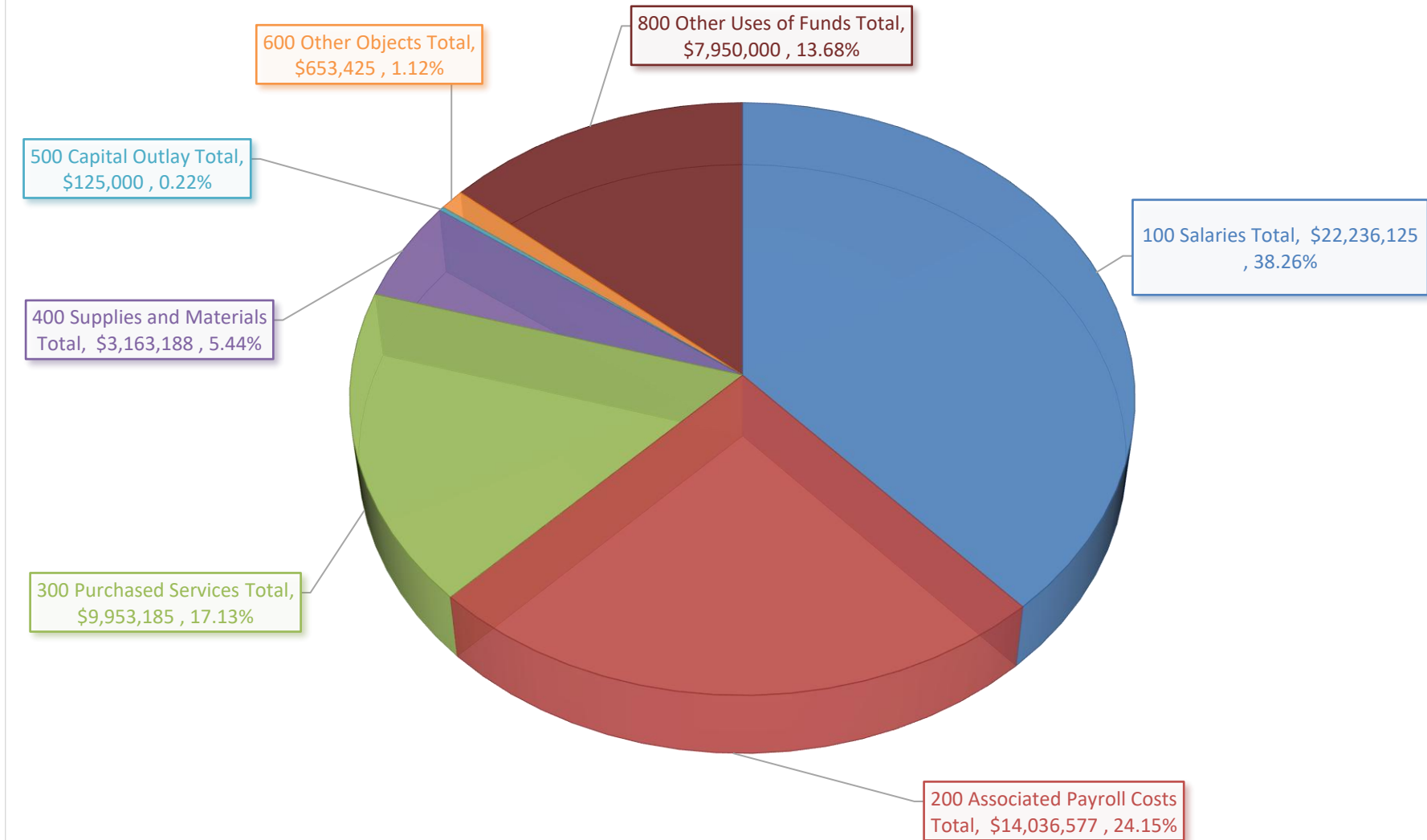
**PENDLETON SCHOOL DISTRICT  
JULY 1, 2026 TO JUNE 30, 2027  
GENERAL FUND  
EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2025-2026	Budget Next Year 2026-2027		
	2023-2024 Second Year	2024-2025 First Year		Proposed	Approved	Adopted
343 Travel, Student, Out of District	56,311	51,811	31,400	31,900	-	-
351 Telephone	95,383	200,737	318,425	321,425	-	-
353 Postage	20,407	21,360	34,475	37,225	-	-
354 Advertising	33,044	34,239	42,250	42,250	-	-
355 Printing and Binding	86,968	86,028	114,700	124,700	-	-
360 Charter School Payments	934,154	896,532	950,000	950,000	-	-
374 Other Tuition	27,693	39,981	50,000	50,000	-	-
381 Audit Services	36,800	37,250	40,500	40,500	-	-
382 Legal Services	6,286	4,171	10,000	20,000	-	-
385 Management Services	-	-	6,000	6,000	-	-
386 Data Processing Services	381,638	442,213	505,000	505,000	-	-
387 Statistical Services	3,956	4,154	4,200	4,200	-	-
389 Other Non-instructional Professional/Technical Services	70,879	79,792	94,500	91,300	-	-
390 Other General Professional and Technological Services	187,879	197,117	262,470	266,800	-	-
<b>300 Purchased Services Total</b>	<b>\$ 6,460,535</b>	<b>\$ 6,976,716</b>	<b>\$ 9,483,995</b>	<b>\$ 9,953,185</b>	<b>\$ -</b>	<b>\$ -</b>
411 Teaching Supplies	\$ 100,196	\$ 79,838	\$ 128,599	\$ 150,999	\$ -	\$ -
412 Auto Supplies	23,658	23,779	31,000	31,000	-	-
414 Custodial Supplies	145,004	146,342	175,500	172,500	-	-
415 A - V Supplies	-	77	1,250	1,000	-	-
416 Computer Supplies	7,494	6,334	15,356	14,406	-	-
418 Merchandise	1,398	3,378	2,550	4,950	-	-
419 General Office Supplies	378,177	321,710	454,750	455,375	-	-
420 Textbooks	676,914	405,531	616,750	615,750	-	-
425 Replacement Textbooks	-	183	1,950	950	-	-
430 Library Books	4,719	8,089	10,800	9,600	-	-
440 Periodicals	705	2,631	1,650	1,650	-	-
460 Non-Consumable Items	887,722	297,092	1,212,833	1,217,858	-	-
470 Computer Software	120,027	142,517	190,350	213,150	-	-
480 Computer Hardware	33,568	101,378	272,450	274,000	-	-
<b>400 Supplies and Materials Total</b>	<b>\$ 2,379,581</b>	<b>\$ 1,538,879</b>	<b>\$ 3,115,788</b>	<b>\$ 3,163,188</b>	<b>\$ -</b>	<b>\$ -</b>
520 Buildings Acquisitions	\$ 37,983	\$ 146,580	\$ -	\$ 100,000	\$ -	\$ -
530 Improvements Other Than Buildings	96,794	118,480	-	-	-	-
541 Initial and Additional Equipment Purchase	200,790	38,101	26,000	25,000	-	-
542 Replacement Equipment Purchase	8,800	-	4,000	-	-	-
<b>500 Capital Outlay Total</b>	<b>\$ 344,367</b>	<b>\$ 303,162</b>	<b>\$ 30,000</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ -</b>

**PENDLETON SCHOOL DISTRICT  
 JULY 1, 2026 TO JUNE 30, 2027  
 GENERAL FUND  
 EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2025-2026	Budget Next Year 2026-2027		
	2023-2024 Second Year	2024-2025 First Year		Proposed	Approved	Adopted
621 Regular Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
640 Dues and Fees	55,871	63,180	83,580	87,675	-	-
651 Liability Insurance	115,081	132,198	160,000	140,000	-	-
652 Fidelity Bond Premiums	-	-	750	750	-	-
653 Property Insurance Premiums	307,451	335,269	405,000	425,000	-	-
<b>600 Other Objects Total</b>	<b>\$ 478,403</b>	<b>\$ 530,647</b>	<b>\$ 649,330</b>	<b>\$ 653,425</b>	<b>\$ -</b>	<b>\$ -</b>
710 Fund Modification	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>700 Transfers Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
810 Planned Reserve	\$ 15,466,216	\$ 17,614,420	\$ 6,250,000	\$ 7,950,000	\$ -	\$ -
<b>800 Other Uses of Funds Total</b>	<b>\$ 15,466,216</b>	<b>\$ 17,614,420</b>	<b>\$ 6,250,000</b>	<b>\$ 7,950,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Budget Requirements- General Fund 100</b>	<b>\$ 54,858,944</b>	<b>\$ 56,966,472</b>	<b>\$ 55,024,500</b>	<b>\$ 58,117,500</b>	<b>\$ -</b>	<b>\$ -</b>

## GENERAL FUND EXPENDITURES BY OBJECT CODE

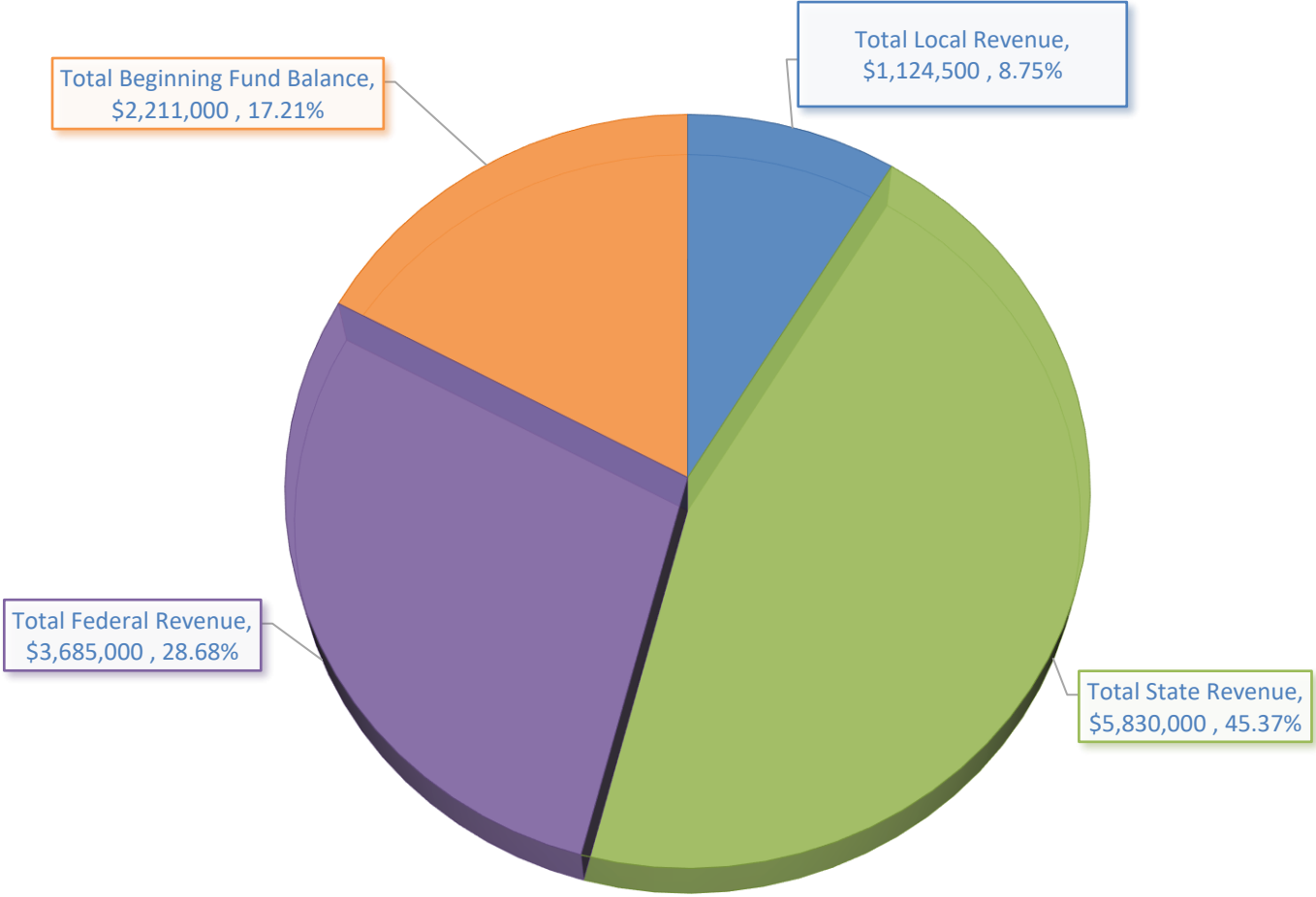


# SPECIAL REVENUE

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2026 TO JUNE 30, 2027  
SPECIAL REVENUE  
REVENUE**

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2026-2027		
	2023-2024 Second Year	2024-2025 First Year	Budget 2025-2026	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 48,939	\$ 46,984	\$ 35,000	\$ 35,000	\$ -	\$ -
1620 Food Service - Daily Sales	28,407	54,049	25,000	25,000	-	-
1710 Student Activities	675,279	824,413	700,000	665,000	-	-
1920 Donations - Private	116,573	180,490	374,500	279,000	-	-
1960 Recovery of Prior Years' Expenditures	-	-	-	-	-	-
1990 Miscellaneous	101,383	114,399	120,500	120,500	-	-
<b>Total Local Revenue</b>	<b>\$ 970,580</b>	<b>\$ 1,220,334</b>	<b>\$ 1,255,000</b>	<b>\$ 1,124,500</b>	<b>\$ -</b>	<b>\$ -</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	\$ 13,059	\$ 13,106	\$ 13,000	\$ 13,000	\$ -	\$ -
3200 Restricted Grants-In-Aid	4,659,173	5,183,331	6,074,000	5,817,000	-	-
<b>Total State Revenue</b>	<b>\$ 4,672,232</b>	<b>\$ 5,196,437</b>	<b>\$ 6,087,000</b>	<b>\$ 5,830,000</b>	<b>\$ -</b>	<b>\$ -</b>
4500 Restricted Revenue from the Federal Government thru Sta	\$ 2,429,017	\$ 2,663,877	\$ 3,172,000	\$ 3,110,000	\$ -	\$ -
4700 Grants-In-Aid from the Federal Gov't through other Agency	316,482	380,146	-	465,000	-	-
4900 Revenue for/on Behalf of the District	86,322	115,115	110,000	110,000	-	-
<b>Total Federal Revenue</b>	<b>\$ 2,831,820</b>	<b>\$ 3,159,139</b>	<b>\$ 3,282,000</b>	<b>\$ 3,685,000</b>	<b>\$ -</b>	<b>\$ -</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	\$ 2,029,515	\$ 2,191,263	\$ 2,298,525	\$ 2,211,000	\$ -	\$ -
<b>Total Beginning Fund Balance</b>	<b>\$ 2,029,515</b>	<b>\$ 2,191,263</b>	<b>\$ 2,298,525</b>	<b>\$ 2,211,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources Special Revenue Fund 200</b>	<b>\$ 10,504,147</b>	<b>\$ 11,767,173</b>	<b>\$ 12,922,525</b>	<b>\$ 12,850,500</b>	<b>\$ -</b>	<b>\$ -</b>

# SPECIAL REVENUE BY REVENUE SOURCE



**PENDLETON SCHOOL DISTRICT  
JULY 1, 2026 TO JUNE 30, 2027  
SPECIAL REVENUE  
EXPENDITURE FUNCTION SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		FTE	Budget		Budget Next Year 2026-2027		
	2023-2024 Second Year	2024-2025 First Year		2025-2026	FTE	Proposed	Approved	Adopted
1111 Elementary Instruction (K-3)	\$ 1,419,567	\$ 1,912,640	10.00	\$ 1,893,072	10.00	\$ 1,550,544	\$ -	\$ -
1113 Elementary Extra-Curricular	17,221	19,025		150,000		150,000	-	-
1121 Middle School Instruction	185,113	299,192	1.75	306,837	1.65	293,207	-	-
1122 Middle School Extra-Curricular	86,909	67,496		300,000		300,000	-	-
1131 High School Instruction	343,872	667,728	5.00	552,157	5.00	679,152	-	-
1132 High School Extra-Curricular	565,227	760,717		1,007,500		960,500	-	-
1220 Restrictive Programs for Students With Disabilities	554,859	562,380	3.50	840,000	3.50	645,000	-	-
1250 Special Education Programs	945,844	1,198,994	8.00	939,527	8.50	1,122,029	-	-
1272 Title IA/D	813,555	801,871	8.00	1,200,000	12.10	1,375,000	-	-
1280 Alternative Education	266,627	281,054	3.20	314,016	3.20	317,859	-	-
1288 Charter Schools	9,291	-		-		-	-	-
1291 English Language Learner	163,124	173,994	1.00	64,506		-	-	-
1400 Summer School Services	-	26		432,000		262,500	-	-
<b>1000 Instruction Total</b>	<b>\$ 5,371,208</b>	<b>\$ 6,745,118</b>	<b>40.45</b>	<b>\$ 7,999,616</b>	<b>43.95</b>	<b>\$ 7,655,791</b>	<b>\$ -</b>	<b>\$ -</b>
2110 Attendance and Social Work Service	\$ 252,823	\$ 442,930	3.80	\$ 472,771	3.80	\$ 475,185	\$ -	\$ -
2120 Guidance	527,610	581,906	4.00	647,554	4.00	625,031	-	-
2210 Improvement of Instruction Services	214,424	199,314	0.33	246,000	1.75	470,000	-	-
2410 Office of the Principal Services	144,367	171,189	1.00	147,085	1.00	151,004	-	-
2540 Operation and Maintenance of Plant Services	-	139,361		600,000		745,000	-	-
2550 Student Transportation Services	4,774	10,833		19,000		18,500	-	-
2660 Technology Services	12,960	14,256		15,000		25,000	-	-
2690 Other Support Services - Central	78,750	83,000		87,500		96,990	-	-
<b>2000 Support Services Total</b>	<b>\$ 1,235,709</b>	<b>\$ 1,642,790</b>	<b>9.13</b>	<b>\$ 2,234,909</b>	<b>10.55</b>	<b>\$ 2,606,709</b>	<b>\$ -</b>	<b>\$ -</b>
3100 Food Services	\$ 1,705,967	\$ 1,809,489	0.30	\$ 2,688,000	0.30	\$ 2,588,000	\$ -	\$ -
3300 Community Services	-	-		-		-	-	-
<b>3000 Enterprise and Community Services Total</b>	<b>\$ 1,705,967</b>	<b>\$ 1,809,489</b>	<b>0.30</b>	<b>\$ 2,688,000</b>	<b>0.30</b>	<b>\$ 2,588,000</b>	<b>\$ -</b>	<b>\$ -</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	\$ 2,191,263	\$ 1,569,777		\$ -		\$ -	\$ -	\$ -
<b>7000 Unappropriated Ending Fund Balance</b>	<b>\$ 2,191,263</b>	<b>\$ 1,569,777</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Budget Requirements- Special Revenue Fund 200</b>	<b>\$ 10,504,147</b>	<b>\$ 11,767,173</b>	<b>49.88</b>	<b>\$ 12,922,525</b>	<b>54.80</b>	<b>\$ 12,850,500</b>	<b>\$ -</b>	<b>\$ -</b>

**PENDLETON SCHOOL DISTRICT  
 JULY 1, 2026 TO JUNE 30, 2027  
 SPECIAL REVENUE  
 EXPENDITURE SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2025-2026	Budget Next Year 2026-2027		
	2023-2024 Second Year	2024-2025 First Year		Proposed	Approved	Adopted
1000 Instruction	\$ 5,371,208	\$ 6,745,118	\$ 7,999,616	\$ 7,655,791	\$ -	\$ -
2000 Supporting Services	1,235,709	1,642,790	2,234,909	2,606,709	-	-
3000 Enterprise and Community Services	1,705,967	1,809,489	2,688,000	2,588,000	-	-
4000 Facilities Acquisition and Construction	-	-	-	-	-	-
5100 Debt Service	-	-	-	-	-	-
5200 Transfers of Funds	-	-	-	-	-	-
6000 Contingencies	-	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	2,191,263	1,569,777	-	-	-	-
<b>Total Expenditures Special Revenue Fund 200</b>	<b>\$ 10,504,147</b>	<b>\$ 11,767,173</b>	<b>\$ 12,922,525</b>	<b>\$ 12,850,500</b>	<b>\$ -</b>	<b>\$ -</b>

**PENDLETON SCHOOL DISTRICT  
 JULY 1, 2026 TO JUNE 30, 2027  
 SPECIAL REVENUE  
 EXPENDITURE OBJECT SUMMARY**

	CODE & DESCRIPTION	Actual (Audited)		Budget 2025-2026	Budget Next Year 2026-2027		
		2023-2024 Second Year	2024-2025 First Year		Proposed	Approved	Adopted
100	Salaries	\$ 2,985,983	\$ 3,744,331	\$ 3,851,501	\$ 4,141,103	\$ -	\$ -
200	Associated Payroll Costs	1,763,149	2,058,053	2,513,373	2,726,833	-	-
300	Purchased Services	1,897,138	1,975,086	3,135,000	3,006,847	-	-
400	Supplies & Materials	1,036,138	1,897,690	2,378,920	2,417,716	-	-
500	Capital Outlay	67,724	456,265	756,120	530,000	-	-
600	Other Objects	562,752	65,973	287,610	28,000	-	-
700	Transfers	-	-	-	-	-	-
800	Other Uses of Funds	2,191,263	1,569,777	-	-	-	-
<b>Total Expenditures Special Revenue Fund 200</b>		<b>\$ 10,504,147</b>	<b>\$ 11,767,173</b>	<b>\$ 12,922,525</b>	<b>\$ 12,850,500</b>	<b>\$ -</b>	<b>\$ -</b>

# DEBT SERVICE

**PENDLETON SCHOOL DISTRICT  
 JULY 1, 2026 TO JUNE 30, 2027  
 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 2026-2027		
	2023-2024 Second Year	2024-2025 First Year	Budget 2025-2026	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 44,387	\$ 38,633	\$ 20,000	\$ 20,000	\$ -	\$ -
1970 Services Provided Other Funds	1,394,811	1,446,719	1,553,135	1,632,934	-	-
<b>Total Local Revenue</b>	<b>\$ 1,439,199</b>	<b>\$ 1,485,351</b>	<b>\$ 1,573,135</b>	<b>\$ 1,652,934</b>	<b>\$ -</b>	<b>\$ -</b>
5100 Long Term Debt Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	34,022	56,881	36,500	36,500	-	-
<b>Total Beginning Fund Balance</b>	<b>\$ 34,022</b>	<b>\$ 56,881</b>	<b>\$ 36,500</b>	<b>\$ 36,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources - Debt Service Fund 301</b>	<b>\$ 1,473,221</b>	<b>\$ 1,542,232</b>	<b>\$ 1,609,635</b>	<b>\$ 1,689,434</b>	<b>\$ -</b>	<b>\$ -</b>

**PENDLETON SCHOOL DISTRICT  
 JULY 1, 2026 TO JUNE 30, 2027  
 301 DEBT SERVICE  
 EXPENDITURES**

CODE & DESCRIPTION	Actual (Audited)		Budget 2025-2026	Budget Next Year 2026-2027		
	2023-2024 Second Year	2024-2025 First Year		Proposed	Approved	Adopted
5110-610 Redemption of Bond	\$ 1,090,000	\$ 1,220,000	\$ 1,355,000	\$ 1,510,000	\$ -	\$ -
5110-621 Interest Payable	326,340	265,845	198,135	122,934	-	-
5110-640 Fees	1	-	-	-	-	-
5200 Transfer	-	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	56,881	56,387	56,500	56,500	-	-
<b>Total Budget Requirements - Debt Service Fund 301</b>	<b>\$ 1,473,221</b>	<b>\$ 1,542,232</b>	<b>\$ 1,609,635</b>	<b>\$ 1,689,434</b>	<b>\$ -</b>	<b>\$ -</b>

**PENDLETON SCHOOL DISTRICT  
 JULY 1, 2026 TO JUNE 30, 2027  
 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 2025-2026	Budget Next Year 2026-2027		
	2023-2024 Second Year	2024-2025 First Year		Proposed	Approved	Adopted
1510 Interest on Investments	\$ 47,872	\$ 52,646	\$ 60,000	\$ 50,000	\$ -	\$ -
1970 Services Provided Other Funds	1,781,618	1,847,023	1,989,008	2,080,744	-	-
<b>Total Local Revenue</b>	<b>\$ 1,829,490</b>	<b>\$ 1,899,669</b>	<b>\$ 2,049,008</b>	<b>\$ 2,130,744</b>	<b>\$ -</b>	<b>\$ -</b>
5400 Beginning Fund Balance	\$ 23,056	\$ 42,802	\$ 58,500	\$ 50,000	\$ -	\$ -
<b>Total Beginning Fund Balance</b>	<b>\$ 23,056</b>	<b>\$ 42,802</b>	<b>\$ 58,500</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources - Debt Service Fund 302</b>	<b>\$ 1,852,546</b>	<b>\$ 1,942,471</b>	<b>\$ 2,107,508</b>	<b>\$ 2,180,744</b>	<b>\$ -</b>	<b>\$ -</b>

**PENDLETON SCHOOL DISTRICT**  
**JULY 1, 2026 TO JUNE 30, 2027**  
**302 DEBT SERVICE**  
**EXPENDITURES**

CODE & DESCRIPTION	Actual (Audited)		Budget 2025-2026	Budget Next Year 2026-2027		
	2023-2024 Second Year	2024-2025 First Year		Proposed	Approved	Adopted
5110-610 Redemption of Bond	\$ 1,385,000	\$ 1,550,000	\$ 1,730,000	\$ 1,920,000	\$ -	\$ -
5110-621 Interest Payable	424,745	347,048	259,008	160,744	-	-
5110-640 Fees	-	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	42,802	45,423	118,500	100,000	-	-
<b>Total Budget Requirements - Debt Service Fund 302</b>	<b>\$ 1,852,546</b>	<b>\$ 1,942,471</b>	<b>\$ 2,107,508</b>	<b>\$ 2,180,744</b>	<b>\$ -</b>	<b>\$ -</b>

**PENDLETON SCHOOL DISTRICT  
JULY 1, 2026 TO JUNE 30, 2027  
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 2025-2026	Budget Next Year 2026-2027		
	2023-2024 Second Year	2024-2025 First Year		Proposed	Approved	Adopted
1111 District Received	\$ 3,574,630	\$ 3,630,266	\$ 3,406,418	\$ 3,408,394	\$ -	\$ -
1112 Ad Valorem Taxes - Prior Year	57,379	72,910	65,000	65,000	-	-
1190 Penalties & Interest on Taxes	-	3,026	-	-	-	-
1510 Interest on Investments	101,305	105,887	100,000	100,000	-	-
<b>Total Local Revenue</b>	<b>\$ 3,733,314</b>	<b>\$ 3,812,089</b>	<b>\$ 3,571,418</b>	<b>\$ 3,573,394</b>	<b>\$ -</b>	<b>\$ -</b>
2199 Other Intermediate Sources	\$ 11,474	\$ 11,006	\$ -	\$ -	\$ -	\$ -
<b>Total Intermediate Revenue</b>	<b>\$ 11,474</b>	<b>\$ 11,006</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	\$ 662,042	\$ 802,458	\$ 875,000	\$ 875,000	\$ -	\$ -
<b>Total Beginning Fund Balance</b>	<b>\$ 662,042</b>	<b>\$ 802,458</b>	<b>\$ 875,000</b>	<b>\$ 875,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources - Debt Service Fund 303</b>	<b>\$ 4,406,830</b>	<b>\$ 4,625,553</b>	<b>\$ 4,446,418</b>	<b>\$ 4,448,394</b>	<b>\$ -</b>	<b>\$ -</b>

**PENDLETON SCHOOL DISTRICT  
 JULY 1, 2026 TO JUNE 30, 2027  
 303 DEBT SERVICE  
 EXPENDITURES**

CODE & DESCRIPTION	Actual (Audited)		Budget 2025-2026	Budget Next Year 2026-2027			
	2023-2024 Second Year	2024-2025 First Year		Proposed	Approved	Adopted	
5110-610 Long-Term Debt - Redemption of Principle	6/15/2027	\$ 2,240,000	\$ 1,800,679	\$ 1,796,180	\$ 1,796,457	\$ -	\$ -
5110-620 Long-Term Debt - Interest	12/15/2026	682,185	634,359	628,209	621,697	-	-
	6/15/2027	682,187	1,268,675	1,382,029	1,490,240	-	-
5110-640 Long-Term Debt - Dues & Fees		0	0	-	-	-	-
7000 Unappropriated Ending Fund Balance		802,458	921,841	640,000	540,000	-	-
<b>Total Budget Requirements - Debt Service Fund 303</b>		<b>\$ 4,406,830</b>	<b>\$ 4,625,553</b>	<b>\$ 4,446,418</b>	<b>\$ 4,448,394</b>	<b>\$ -</b>	<b>\$ -</b>

\* Tax to balance is estimated as 90% of actual levy. The levy resolution required will be \$3,787,104. Debt service appropriation will be \$3,908,394.

# APPENDICES



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

# WELCOME TO THE PENDLETON SCHOOL DISTRICT

## 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, 2026 to June 30, 2027, will be held May 21, 2026 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 20, 2026 will be read during the public comment section of the meeting on May 21, 2026. 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 10<sup>th</sup> Street, Pendleton OR 97801 or email Michelle Jones.

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 Michelle Jones or obtained by mail or in person from the District Administrative Offices located at 107 NW 10<sup>th</sup> Street on or after May 18, 2026. Notice of publication is also available at [www.pendleton.k12.or.us](http://www.pendleton.k12.or.us).

Dated this 29<sup>th</sup> day of April, 2026.

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

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

IN THE CIRCUIT COURT OF  
THE STATE OF OREGON  
FOR BAKER/GRANT/MORROW/UMATILLA/UNION/WALLOWA COUNTIES

AFFIDAVIT OF PUBLICATION  
STATE OF OREGON

Counties of Baker/Grant/Morrow/Umatilla/Union/Wallowa) ss

I, Audra Workman being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, eastoregonian.com, bakercityherald.com, lagrandeobserver.com, hermistonherald.com, bluemountaineagle.com and wallowa.com, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

EO-14449 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:

4/29/26

Subscribed and sworn to before me on this 29th day of April, A.D. 2026

*Audra Workman*  
*Dayle R Stinson*  
Notary Public of Oregon



Add: 516403

PO:

Tagline: EO-14449 Budget Comm Meeting

EO-14449  
NOTICE OF BUDGET  
COMMITTEE MEETINGS

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