



107 NW 10th Street, Pendleton, OR 97801

# **2026-2027 ADOPTED 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**

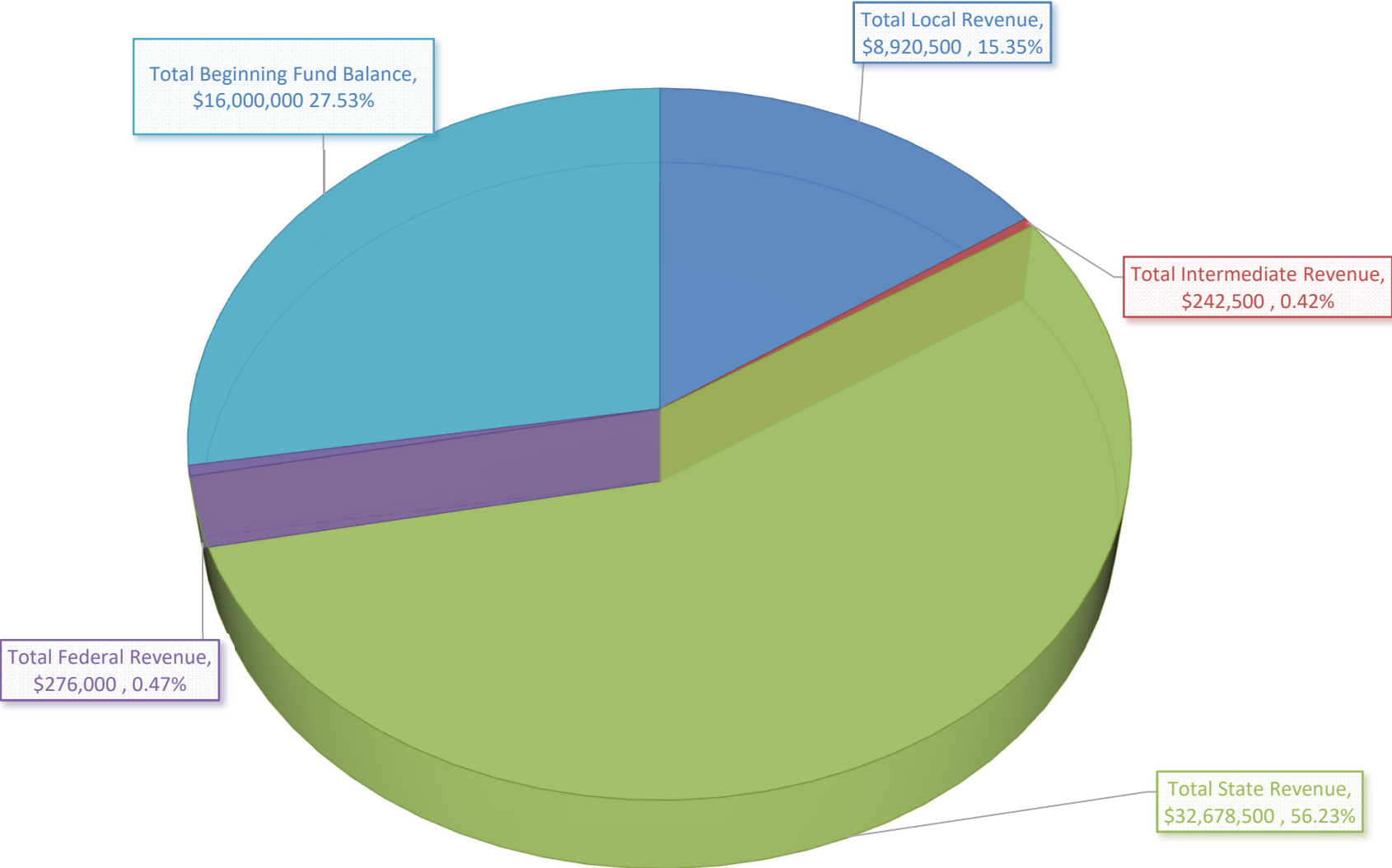
CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2026-2027		
	2023-2024 Second Year	2024-2025 First Year	Budget 2025-2026	Proposed	Approved	Adopted
1111 Current Year's Taxes	\$ 7,088,440	\$ 7,491,520	\$ 7,485,000	\$ 8,115,000	\$ 8,115,000	\$ 8,115,000
1112 Prior Year's Taxes						130,000
1122 Prior Year's Taxes due from Local Option Tax						
1198 Penalties and Interest on Taxes	115,075	144,605	110,000	130,000	130,000	10,500
1311 Tuition from Individuals						
1312 Tuition from Other District within the State	927	400	500	10,500	-	10,500
1510 Earnings on Investments	1,238	588	1,000	-	-	- 375,000
1710 Student Activities						70,000
1910 Rentals	500 764,300	500 872,729	375,000	375,000	375,000	-
1920 Donations - Private						-
1960 Recovery of Prior Years' Expenditures	97,434 127,377	98,060	70,000	70,000	70,000	-
1990 Miscellaneous		82,120	40,000	40,000	40,000	40,000 5,000
1991 Substitute Reimbursement	9,212	4,997	5,000	5,000	5,000	
<b>Total Local Revenue</b>	<b>\$ 166,847,470</b>	<b>\$ 178,973,578</b>	<b>\$ 175,806,150</b>	<b>\$ 175,802,500</b>	<b>\$ 175,802,500</b>	<b>\$ 175,802,500</b>
2101 County School Fund	-	10,248	-	-	-	-
2199 Other Intermediate Sources	\$ 1,423,118,475	\$ 1,266,169	\$ 125,000	\$ 140,000	\$ 140,000	\$ 140,000
2200 Restricted Revenue				\$ 22,500	\$ 22,500	\$ 22,500
<b>Total Intermediate Revenue</b>	<b>\$ 272,829</b>	<b>\$ 231,217</b>	<b>\$ 205,000</b>	<b>\$ 242,500</b>	<b>\$ 242,500</b>	<b>\$ 242,500</b>
3101 State School Fund	22,676 131,677	22,461 82,588	80,000	80,000	80,000	
3103 Common School Fund	\$ 27,525,279	\$ 29,075,207	\$ 29,765,000	\$ 30,130,000	\$ 30,130,000	\$ 30,130,000
3199 Other Unrestricted Grants-in-aid (Tax Equalization)						410,000
3221 SSF Transportation	372,040	382,972	410,000	410,000	410,000	
3299 Other Restricted Grants-in-aid						
<b>Total State Revenue</b>	<b>\$ 705,004</b>	<b>\$ 1,913,907</b>	<b>\$ 2,107,000</b>	<b>\$ 2,138,500</b>	<b>\$ 2,138,500</b>	<b>\$ 2,138,500</b>
4500 Restricted Revenue from the Federal Government	26,000 \$ 3,116,517	- \$ 885,416,304	- \$ 20,000	- \$ 15,000	- \$ 15,000	- \$ 15,000
4700 Grants in Aid from the Federal Government through Other					15,000	
4801 Federal Forest Fees						
4802 Impact Aid (PL 874)						250,000
<b>Total Federal Revenue</b>	<b>\$ 273,667,120</b>	<b>\$ 4,029,851,391</b>	<b>\$ 276,000</b>	<b>\$ 276,000</b>	<b>\$ 276,000</b>	<b>\$ 276,000</b>
5400 Beginning Fund Balance	537,959 \$ 12,923,202	36,689 \$ 15,466,216	600,000 \$ 14,000,000	600,000 \$ 16,000,000	600,000 \$ 16,000,000	600,000 \$ 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>\$ 16,000,000</b>	<b>\$ 16,000,000</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>\$ 58,117,500</b>	<b>\$ 58,117,500</b>

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

<b>CODE &amp; DESCRIPTION</b>	<b>Actual (Audited)</b>			<b>Budget Next Year 2026-2027</b>		
	<b>2023-2024 Second Year</b>	<b>2024-2025 First Year</b>	<b>Budget 2025-2026</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
1000 Revenue from Local Sources except Tax to be levied	\$ 1,284,030	\$ 1,646,058	\$ 776,500	\$ 805,500	\$ 805,500	\$ 805,500
2000 Revenue from Intermediate Sources	272,829	231,217	205,000	242,500	242,500	242,500
3000 Revenue from State Sources	29,623,323	31,280,071	32,282,000	32,678,500	32,678,500	32,678,500
4000 Revenue from Federal Sources	3,667,120	851,391	276,000	276,000	276,000	276,000
5000 Other Sources	12,923,202	15,466,216	14,000,000	16,000,000	16,000,000	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>\$ 50,002,500</b>	<b>\$ 50,002,500</b>
1111 Tax Turnover from Current Year's Levy	\$ 7,088,440	\$ 7,491,520	\$ 7,485,000	\$ 8,115,000	\$ 8,115,000	\$ 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>\$ 58,117,500</b>	<b>\$ 58,117,500</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	2024-2025	FTE	Budget	FTE	Proposed	Approved	Adopted	
	Second Year	First Year		2025-2026					
1111 Elementary Instruction (K-3)	\$ 8,131,629	\$ 7,557,604	58.00	\$ 9,293,022	55.70	\$ 9,203,394	\$ 9,203,394	\$ 9,203,394	
1121 Middle School Instruction	3,934,180	3,607,897	27.25	4,241,120	27.60	4,447,829	4,447,829	4,447,829	
1122 Middle School Extra-Curricular	111,427	98,830		137,747		133,812	133,812	133,812	
1131 High School Instruction	4,563,654	4,593,996	30.50	4,931,717	30.10	5,050,660	5,050,660	5,050,660	
1132 High School Extra-Curricular	571,596	586,663		627,123		658,081	658,081	658,081	
1210 Programs for Talented and Gifted	275	240		3,100		3,100	3,100	3,100	
1250 Special Education Programs	4,545,321	4,823,352	80.35	6,307,545	75.40	6,256,895	6,256,895	6,256,895	
1280 Alternative Education	238,569	247,394	1.65	293,584	1.75	285,368	285,368	285,368	
1288 Charter Schools	934,154	896,532		950,000		950,000	950,000	950,000	
1289 Other Alternative Programs	292,080	132,480		280,000		280,000	280,000	280,000	
1291 ESL Program	277,504	296,374	2.00	309,535	3.50	578,233	578,233	578,233	
1400 Summer School	78,067	61,637		55,000		55,000	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>\$ 27,902,371</b>	<b>\$ 27,902,371</b>	
2110 Attendance and Social Work Services	\$ 53,160	\$ 58,207		\$ 70,240		\$ 70,240	\$ 70,240	\$ 70,240	
2120 Guidance Services	1,351,182	1,487,213	11.00	1,635,308	12.00	1,889,304	1,889,304	1,889,304	
2130 Health Services	936	533		-		500	500	500	
2140 Psychological Services	45,922	48,799	0.50	55,547	0.50	56,947	56,947	56,947	
2190 Service Direction, Student Support Services	231,486	238,152	1.50	294,805	1.30	254,574	254,574	254,574	
2210 Improvement of Instruction Services	57,852	66,706		71,800		72,000	72,000	72,000	
2220 Educational Media Services	355,354	369,059	6.00	434,274	5.00	375,419	375,419	375,419	
2310 Board of Education Services	167,375	205,913		239,075		219,075	219,075	219,075	
2321 Office of the Superintendent Services	820,819	973,871	5.25	1,203,819	5.15	1,232,812	1,232,812	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	3,753,328	3,753,328	
2520 Fiscal Services	730,326	765,990	3.00	924,393	3.00	949,621	949,621	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	6,455,761	6,455,761	
2550 Student Transportation Services	2,929,267	3,179,783	0.50	4,164,674	0.75	4,680,737	4,680,737	4,680,737	
2620 Planning, Research and Statistical Services	8,575	8,483		8,500		8,500	8,500	8,500	
2660 Technology Services	1,283,622	830,157		2,060,500		1,985,500	1,985,500	1,985,500	
2680 Translation Services	883	1,143		-		-	-	-	
2700 Supplemental Retirement Programs	276,396	245,110		262,578		254,811	254,811	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>\$ 22,259,129</b>	<b>\$ 22,259,129</b>	
5110 Long-Term Debt Service	\$ 4,450	\$ 3,825		\$ 6,000		\$ 6,000	\$ 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>\$ 6,000</b>	<b>\$ 6,000</b>	
6110 Operating Contingency	\$ -	\$ -		\$ 6,250,000		\$ 7,950,000	\$ 7,950,000	\$ 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>\$ 7,950,000</b>	<b>\$ 7,950,000</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>\$ 58,117,500</b>	<b>\$ 58,117,500</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	\$ 27,902,371	\$ 27,902,371
2000 Support Services	15,709,823	16,445,227	21,339,006	22,259,129	22,259,129	22,259,129
3000 Enterprise and Community Services	-	-	-	-	-	-
4000 Facilities	-	-	-	-	-	-
5000 Other Uses	4,450	3,825	6,000	6,000	6,000	6,000
6000 Contingencies	-	-	6,250,000	7,950,000	7,950,000	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>\$ 58,117,500</b>	<b>\$ 58,117,500</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	\$ 13,618,910	\$ 13,618,910
112 Classified Salaries	3,736,752	4,115,642	4,682,441	4,904,076	4,904,076	4,904,076
113 Administrators	1,902,008	2,085,908	2,240,303	2,321,940	2,321,940	2,321,940
116 Early Retiree Stipend	257,872	234,300	187,949	180,457	180,457	180,457
121 Substitutes - Licensed	1,006,842	597,931	620,000	650,000	650,000	650,000
122 Substitutes - Classified	235,832	148,143	198,050	218,100	218,100	218,100
131 Longevity - Licensed	26,576	27,329	29,028	29,477	29,477	29,477
132 Longevity - Administrators/Classified/Confidential	75,398	85,509	94,518	94,669	94,669	94,669
134 Additional Salary	156,713	162,380	169,469	203,497	203,497	203,497
135 Overtime	11,125	6,148	10,000	15,000	15,000	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>\$ 22,236,125</b>	<b>\$ 22,236,125</b>
211 PERS - Employer Contribution	\$ 174,232	\$ 197,670	\$ 2,463,971	\$ 2,089,220	\$ 2,089,220	\$ 2,089,220
213 PERS - Bond 1	1,227,541	1,251,350	1,368,112	1,391,615	1,391,615	1,391,615
214 PERS - Bond 2	1,569,872	1,594,827	1,730,259	1,792,232	1,792,232	1,792,232
220 Social Security	1,465,982	1,481,436	1,612,666	1,688,969	1,688,969	1,688,969
231 Workers' Compensation	86,437	88,739	136,201	143,860	143,860	143,860
232 Unemployment Compensation	19,216	19,449	310,974	312,003	312,003	312,003
233 Paid Family & Medical Leave	59,632	69,447	83,026	87,386	87,386	87,386
240 Contractual Employee Benefits	49,898	59,330	65,000	65,000	65,000	65,000
242 Health Insurance - Retirees	7,953	-	60,000	60,000	60,000	60,000
243 Life Insurance	23,068	22,952	24,938	24,593	24,593	24,593
244 Employee Assistance Program	-	-	-	6,949	6,949	6,949
247 Health Insurance - Administrators/Classified/Confidential	2,515,597	2,591,284	3,163,590	3,014,917	3,014,917	3,014,917
248 Health Insurance - Licensed	2,990,249	2,947,179	3,271,830	3,359,832	3,359,832	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>\$ 14,036,577</b>	<b>\$ 14,036,577</b>
310 Instruction, Technical and Professional Services	\$ -	\$ -	\$ 750	\$ 750	\$ 750	\$ 750
311 Instructional Services	292,080	132,480	280,000	280,000	280,000	280,000
322 Repair & Maintenance Services	179,701	237,990	1,172,150	979,810	979,810	979,810
324 Rentals	47,921	57,762	75,400	75,400	75,400	75,400
325 Electricity	619,000	763,249	803,500	818,500	818,500	818,500
326 Fuel	150,624	145,427	185,000	230,000	230,000	230,000
327 Water and Sewage	186,216	261,177	234,000	282,000	282,000	282,000
328 Garbage	102,663	107,100	117,000	119,000	119,000	119,000
331 Reimbursable Student Transportation	2,696,771	2,899,153	3,795,000	4,298,000	4,298,000	4,298,000
332 Non-Reimbursable Student Transportation	197,184	215,939	277,400	287,500	287,500	287,500
341 Travel, Local in District	10,275	7,006	6,450	6,500	6,500	6,500
342 Travel, Out of District	36,701	54,047	73,425	84,425	84,425	84,425

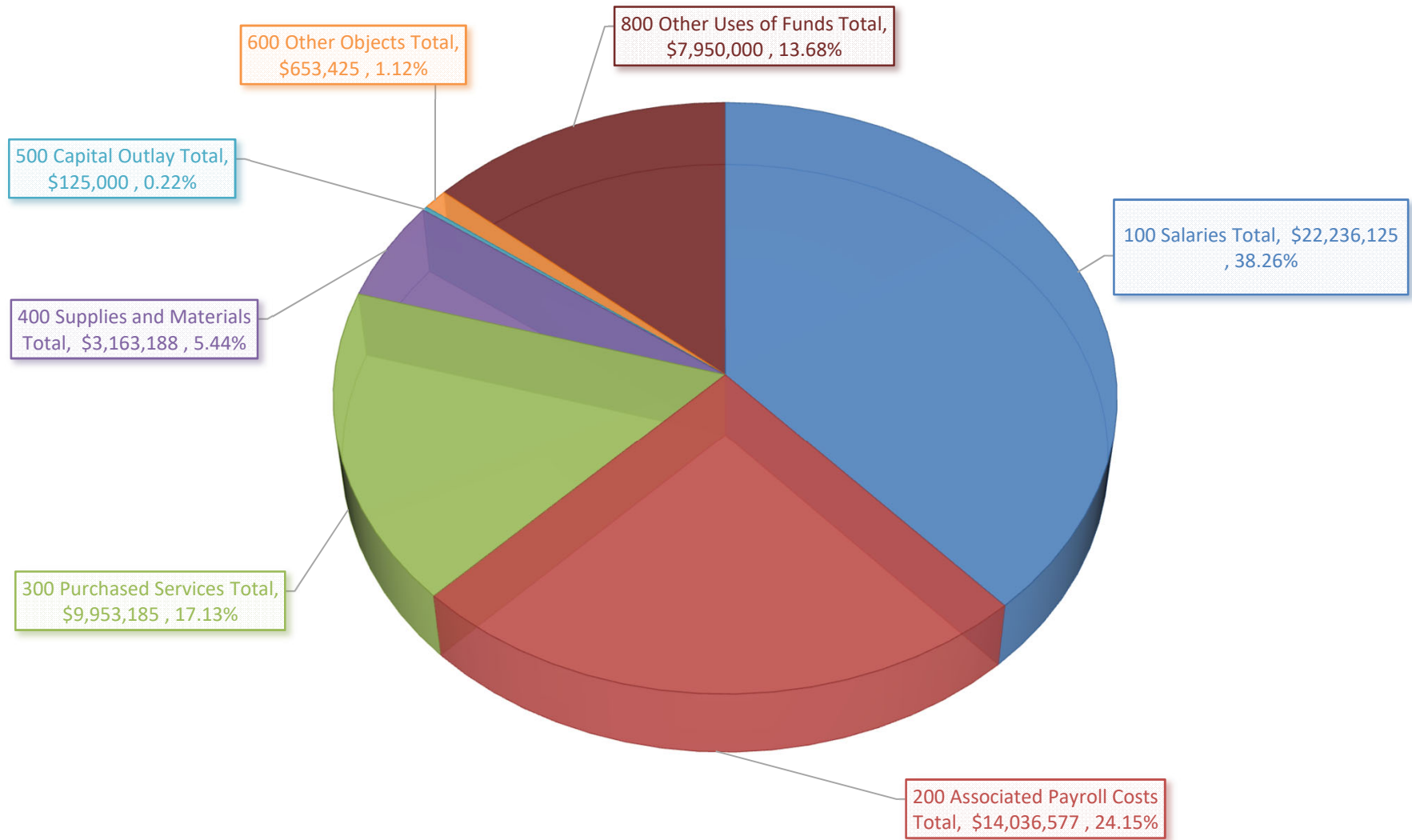
**PENDLETON SCHOOL DISTRICT  
JULY 1, 2026 TO JUNE 30, 2027  
GENERAL FUND  
EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2025-2026	Budget Next Year 2026-2027		
	2023-2024	2024-2025		Proposed	Approved	Adopted
	Second Year	First Year				
343 Travel, Student, Out of District	56,311	51,811	31,400	31,900	31,900	31,900
351 Telephone	95,383	200,737	318,425	321,425	321,425	321,425
353 Postage	20,407	21,360	34,475	37,225	37,225	37,225
354 Advertising	33,044	34,239	42,250	42,250	42,250	42,250
355 Printing and Binding	86,968	86,028	114,700	124,700	124,700	124,700
360 Charter School Payments	934,154	896,532	950,000	950,000	950,000	950,000
374 Other Tuition	27,693	39,981	50,000	50,000	50,000	50,000
381 Audit Services	36,800	37,250	40,500	40,500	40,500	40,500
382 Legal Services	6,286	4,171	10,000	20,000	20,000	20,000
385 Management Services	-	-	6,000	6,000	6,000	6,000
386 Data Processing Services	381,638	442,213	505,000	505,000	505,000	505,000
387 Statistical Services	3,956	4,154	4,200	4,200	4,200	4,200
389 Other Non-instructional Professional/Technical Services	70,879	79,792	94,500	91,300	91,300	91,300
390 Other General Professional and Technological Services	187,879	197,117	262,470	266,800	266,800	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>\$ 9,953,185</b>	<b>\$ 9,953,185</b>
411 Teaching Supplies	\$ 100,196	\$ 79,838	\$ 128,599	\$ 150,999	\$ 150,999	\$ 150,999
412 Auto Supplies	23,658	23,779	31,000	31,000	31,000	31,000
414 Custodial Supplies	145,004	146,342	175,500	172,500	172,500	172,500
415 A - V Supplies	-	77	1,250	1,000	1,000	1,000
416 Computer Supplies	7,494	6,334	15,356	14,406	14,406	14,406
418 Merchandise	1,398	3,378	2,550	4,950	4,950	4,950
419 General Office Supplies	378,177	321,710	454,750	455,375	455,375	455,375
420 Textbooks	676,914	405,531	616,750	615,750	615,750	615,750
425 Replacement Textbooks	-	183	1,950	950	950	950
430 Library Books	4,719	8,089	10,800	9,600	9,600	9,600
440 Periodicals	705	2,631	1,650	1,650	1,650	1,650
460 Non-Consumable Items	887,722	297,092	1,212,833	1,217,858	1,217,858	1,217,858
470 Computer Software	120,027	142,517	190,350	213,150	213,150	213,150
480 Computer Hardware	33,568	101,378	272,450	274,000	274,000	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>\$ 3,163,188</b>	<b>\$ 3,163,188</b>
520 Buildings Acquisitions	\$ 37,983	\$ 146,580	-	\$ 100,000	\$ 100,000	\$ 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	25,000	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>\$ 125,000</b>	<b>\$ 125,000</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	87,675	87,675
651 Liability Insurance	115,081	132,198	160,000	140,000	140,000	140,000
652 Fidelity Bond Premiums	-	-	750	750	750	750
653 Property Insurance Premiums	307,451	335,269	405,000	425,000	425,000	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>\$ 653,425</b>	<b>\$ 653,425</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	\$ 7,950,000	\$ 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>\$ 7,950,000</b>	<b>\$ 7,950,000</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>\$ 58,117,500</b>	<b>\$ 58,117,500</b>

## GENERAL FUND EXPENDITURES BY OBJECT CODE

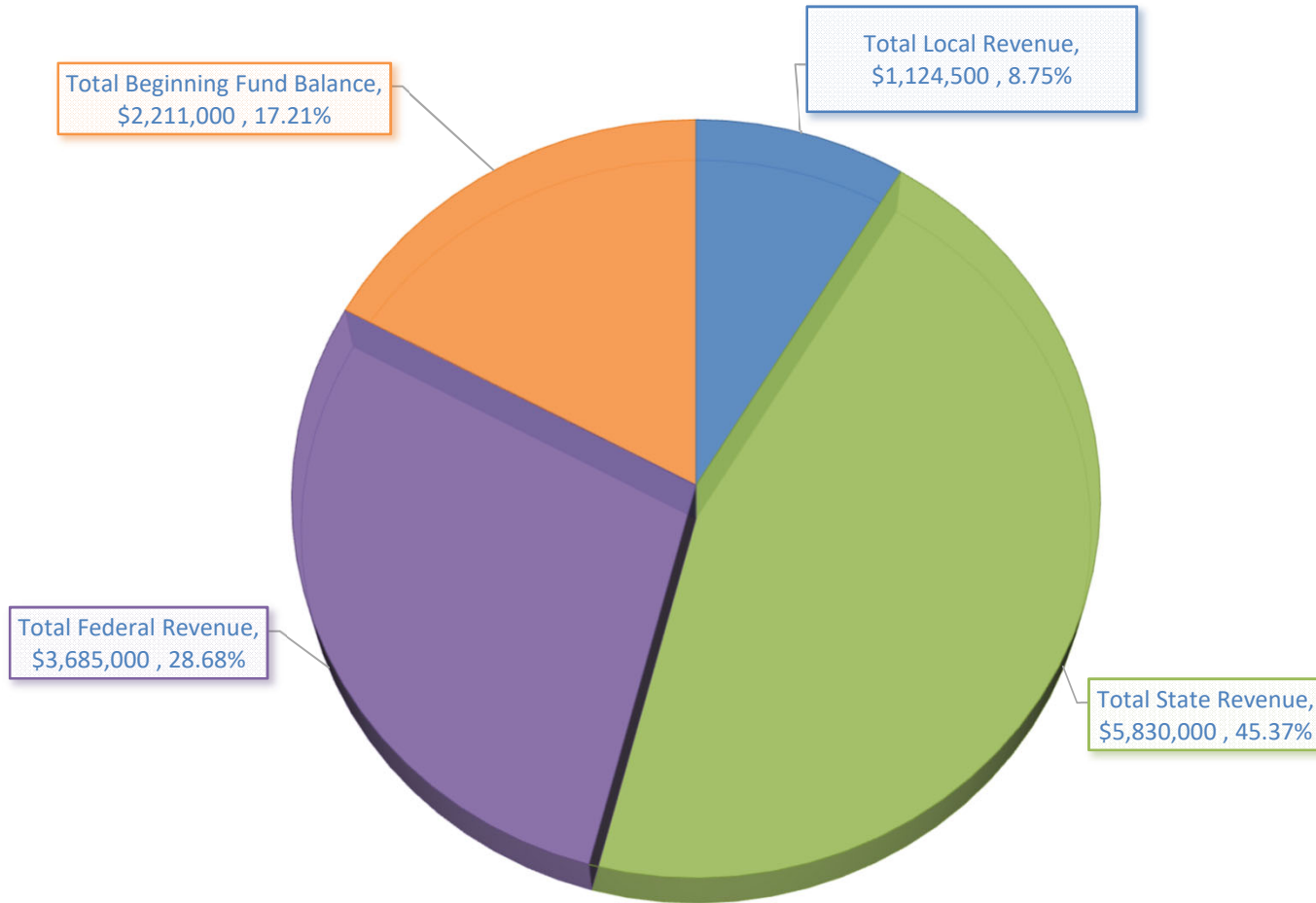


# SPECIAL REVENUE

**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	\$ 35,000	\$ 35,000
1620 Food Service - Daily Sales						
1710 Student Activities					665,000	
1920 Donations - Private					25,000	25,000
1990 Miscellaneous	28,407	54,049	25,000			
	675,279	824,413	700,000			
<b>Total Local Revenue</b>	<b>\$ 1,165,720</b>	<b>\$ 1,420,334</b>	<b>\$ 745,000</b>	<b>\$ 1,124,500</b>	<b>\$ 1,124,500</b>	<b>\$ 1,124,500</b>
	101,383	114,399	120,500	25,000		25,000
2200 Restricted Revenue	\$ -	\$ -	\$ -	665,000		665,000
2900 Revenue for/on Behalf of the District				279,000		279,000
				120,500	120,500	120,500
<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	\$ 13,000
3200 Restricted Grants-In-Aid	-	-	-	-	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>\$ 5,830,000</b>	<b>\$ 5,830,000</b>
	4,659,173	5,183,331	6,074,000			
4500 Restricted Revenue from the Federal Government thru Sta	\$ 2,429,017	\$ 2,663,877	\$ 3,172,000	\$ 5,817,000	\$ 3,110,000	\$ 3,110,000
4700 Grants-In-Aid from the Federal Gov't through other Agency					13,000	13,000
4900 Revenue for/on Behalf of the District						465,000
<b>Total Federal Revenue</b>	<b>\$ 2,831,820</b>	<b>\$ 3,149,139</b>	<b>\$ 3,282,000</b>	<b>\$ 3,685,000</b>	<b>\$ 3,685,000</b>	<b>\$ 3,685,000</b>
	86,322	115,115	110,000			
5200 Interfund Transfers	\$ -	\$ -	\$ -	465,000	465,000	465,000
				190,000		190,000
<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	\$ 2,211,000	\$ 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>\$ 2,211,000</b>	<b>\$ 2,211,000</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>\$ 12,850,500</b>	<b>\$ 12,850,500</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	\$ 1,550,544	\$ 1,550,544
1113 Elementary Extra-Curricular	17,221	19,025		150,000		150,000	150,000	150,000
1121 Middle School Instruction	185,113	299,192	1.75	306,837	1.65	293,207	293,207	293,207
1122 Middle School Extra-Curricular	86,909	67,496		300,000		300,000	300,000	300,000
1131 High School Instruction	343,872	667,728	5.00	552,157	5.00	679,152	679,152	679,152
1132 High School Extra-Curricular	565,227	760,717		1,007,500		960,500	960,500	960,500
1220 Restrictive Programs for Students With Disabilities	554,859	562,380	3.50	840,000	3.50	645,000	645,000	645,000
1250 Special Education Programs	945,844	1,198,994	8.00	939,527	8.50	1,122,029	1,122,029	1,122,029
1272 Title IA/D	813,555	801,871	8.00	1,200,000	12.10	1,375,000	1,375,000	1,375,000
1280 Alternative Education	266,627	281,054	3.20	314,016	3.20	317,859	317,859	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	262,500	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>\$ 7,655,791</b>	<b>\$ 7,655,791</b>
2110 Attendance and Social Work Service	\$ 252,823	\$ 442,930	3.80	\$ 472,771	3.80	\$ 475,185	\$ 475,185	\$ 475,185
2120 Guidance	527,610	581,906	4.00	647,554	4.00	625,031	625,031	625,031
2210 Improvement of Instruction Services	214,424	199,314	0.33	246,000	1.75	470,000	470,000	470,000
2410 Office of the Principal Services	144,367	171,189	1.00	147,085	1.00	151,004	151,004	151,004
2540 Operation and Maintenance of Plant Services	-	139,361		600,000		745,000	745,000	745,000
2550 Student Transportation Services	4,774	10,833		19,000		18,500	18,500	18,500
2660 Technology Services	12,960	14,256		15,000		25,000	25,000	25,000
2690 Other Support Services - Central	78,750	83,000		87,500		96,990	96,990	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>\$ 2,606,709</b>	<b>\$ 2,606,709</b>
3100 Food Services	\$ 1,705,967	\$ 1,809,489	0.30	\$ 2,688,000	0.30	\$ 2,588,000	\$ 2,588,000	\$ 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>\$ 2,588,000</b>	<b>\$ 2,588,000</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	\$ 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>\$ 12,850,500</b>	<b>\$ 12,850,500</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	\$ 7,655,791	\$ 7,655,791
2000 Supporting Services	1,235,709	1,642,790	2,234,909	2,606,709	2,606,709	2,606,709
3000 Enterprise and Community Services	1,705,967	1,809,489	2,688,000	2,588,000	2,588,000	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>\$ 12,850,500</b>	<b>\$ 12,850,500</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	\$ 4,141,103	\$ 4,141,103
200	Associated Payroll Costs	1,763,149	2,058,053	2,513,373	2,726,833	2,726,833	2,726,833
300	Purchased Services	1,897,138	1,975,086	3,135,000	3,006,847	3,006,847	3,006,847
400	Supplies & Materials	1,036,138	1,897,690	2,378,920	2,417,716	2,417,716	2,417,716
500	Capital Outlay	67,724	456,265	756,120	530,000	530,000	530,000
600	Other Objects	562,752	65,973	287,610	28,000	28,000	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>\$ 12,850,500</b>	<b>\$ 12,850,500</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	\$ 20,000	\$ 20,000
1970 Services Provided Other Funds	1,394,811	1,446,719	1,553,135	1,632,934	1,632,934	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>\$ 1,652,934</b>	<b>\$ 1,652,934</b>
5100 Long Term Debt Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	34,022	56,881	36,500	36,500	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>\$ 36,500</b>	<b>\$ 36,500</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>\$ 1,689,434</b>	<b>\$ 1,689,434</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	\$ 1,510,000	\$ 1,510,000
5110-621 Interest Payable	326,340	265,845	198,135	122,934	122,934	122,934
5110-640 Fees	1	-	-	-	-	-
5200 Transfer	-	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	56,881	56,387	56,500	56,500	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>\$ 1,689,434</b>	<b>\$ 1,689,434</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	\$ 50,000	\$ 50,000
1970 Services Provided Other Funds	1,781,618	1,847,023	1,989,008	2,080,744	2,080,744	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>\$ 2,130,744</b>	<b>\$ 2,130,744</b>
5400 Beginning Fund Balance	\$ 23,056	\$ 42,802	\$ 58,500	\$ 50,000	\$ 50,000	\$ 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>\$ 50,000</b>	<b>\$ 50,000</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>\$ 2,180,744</b>	<b>\$ 2,180,744</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	\$ 1,920,000	\$ 1,920,000
5110-621 Interest Payable	424,745	347,048	259,008	160,744	160,744	160,744
5110-640 Fees	-	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	42,802	45,423	118,500	100,000	100,000	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>\$ 2,180,744</b>	<b>\$ 2,180,744</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	\$ 3,408,394	\$ 3,408,394
1112 Ad Valorem Taxes - Prior Year	57,379	72,910	65,000	65,000	65,000	65,000
1190 Penalties & Interest on Taxes	-	3,026	-	-	-	-
1510 Interest on Investments	101,305	105,887	100,000	100,000	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>\$ 3,573,394</b>	<b>\$ 3,573,394</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	\$ 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>\$ 875,000</b>	<b>\$ 875,000</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>\$ 4,448,394</b>	<b>\$ 4,448,394</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	\$ 1,796,457	\$ 1,796,457
5110-620 Long-Term Debt - Interest	12/15/2026 682,185	634,359	628,209	621,697	621,697	621,697
	6/15/2027 682,187	1,268,675	1,382,029	1,490,240	1,490,240	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	540,000	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>\$ 4,448,394</b>	<b>\$ 4,448,394</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



# 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

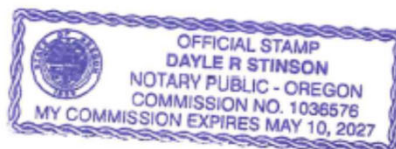
EO-14449 NOTICE OF BUDGET COMMITTEE MEETINGS THE PUBLIC MEETINGS OF THE BUDGET COMMITTEE OF THE PENDLETON SCHOOL DISTRICT 16R UMATILLA COUNTY STATE OF OREGON TO DISCUSS THE BUDGET FOR THE FISCAL YEAR

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

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 to join the meeting virtually please email [rtornburg@pendletonsd.org](mailto:rtornburg@pendletonsd.org) 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 10th Street, Pendleton OR 97801 or email to [mijones@pendletonsd.org](mailto:mijones@pendletonsd.org).

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 18, 2026. Notice of publication is also available at [www.pendleton.k12.or.us](http://www.pendleton.k12.or.us)

Dated this 29th day of April, 2026.

A public meeting of the Pendleton School District 16R Board of Directors will be held on June 8, 2026 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, 2026 as approved by the Pendleton School District 16R Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 107 NW 10th Street, Pendleton, OR 97801 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 2024-2025	Adopted Budget This Year 2025-2026	Approved Budget Next Year 2026-2027
Beginning Fund Balance	\$18,559,619	\$17,268,525	\$19,172,500
Current Year Property Taxes, other than Local Option Taxes	11,352,915	11,067,418	11,728,894
Current Year Local Option Property Taxes	410	500	0
Other Revenue from Local Sources	6,201,696	5,642,143	5,673,178
Revenue from Intermediate Sources	242,224	205,000	242,500
Revenue from State Sources	36,476,508	38,369,000	38,508,500
Revenue from Federal Sources	4,010,529	3,558,000	3,961,000
Interfund Transfers	0	0	0
All Other Budget Resources	0	0	0
<b>Total Resources</b>	<b>\$76,843,901</b>	<b>\$76,110,586</b>	<b>\$79,286,572</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$23,423,316	\$25,056,321	\$26,377,229
Other Associated Payroll Costs	12,381,715	16,803,941	16,763,410
Purchased Services	8,951,802	12,618,995	12,960,032
Supplies & Materials	3,436,568	5,494,708	5,580,904
Capital Outlay	759,427	786,120	655,000
Other Objects (except debt service & interfund transfers)	592,795	930,940	675,425
Debt Service*	7,090,431	7,354,561	7,628,072
Interfund Transfers*	0	0	0
Operating Contingency	0	6,250,000	7,950,000
Unappropriated Ending Fund Balance & Reserves	20,207,847	815,000	696,500
<b>Total Requirements</b>	<b>\$76,843,901</b>	<b>\$76,110,586</b>	<b>\$79,286,572</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$29,648,117	\$35,429,109	\$35,558,161
FTE	246.9	240.2	238
2000 Support Services	18,088,017	23,573,916	24,865,839
FTE	87.93	88.88	90.25
3000 Enterprise & Community Service	1,809,489	2,688,000	2,588,000
FTE	0.3	0.3	0.3
4000 Facility Acquisition & Construction	0	0	0
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	7,090,431	7,354,561	7,628,072
5200 Interfund Transfers*	0	0	0
6000 Contingency	0	6,250,000	7,950,000
7000 Unappropriated Ending Fund Balance	20,207,847	815,000	696,500
<b>Total Requirements</b>	<b>\$76,843,901</b>	<b>\$76,110,586</b>	<b>\$79,286,572</b>
<b>Total FTE</b>	<b>335.13</b>	<b>329.38</b>	<b>328.55</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*\***

The budget for 2026-27 school year is based on \$11.36 billion K-12 state funding for the biennium. The General Fund budget for 26-27 reflects an increase of 4.2% over the 25-26 school year. Increases in the State School Fund, property taxes and the budgeted beginning fund balance account for the majority of the increase from the prior fiscal year. The increase in the beginning fund balance continues to be tied to the issuance of the stimulus funds, which expired September 30, 2024. The District continues to implement conservative fiscal practices which allow PSD to continue to offer comprehensive programs and maintain staffing levels amid declining enrollment and increased inflationary pressure. The Special Revenue budget of \$12.9 million accounts for over 30 special revenue grant 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	\$3,781,919	\$3,784,909	\$3,787,104

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$44,061,543	\$0
Other Bonds	\$5,045,000	\$0
Other Borrowings	\$0	\$1,000,000
<b>Total</b>	<b>\$49,106,543</b>	<b>\$1,000,000</b>



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

**FORM OR-ED-50  
2026-2027**

To assessor of Umatilla County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The Pendleton School District 16R has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Umatilla County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>107 NW 10th Street</u>	<u>Pendleton</u>	<u>OR</u>	<u>97801</u>
Mailing Address of District	City	State	Zip
<u>Michelle Jones</u>	<u>Director of Business Services</u>	<u>541-966-3259</u>	<u>June 15, 2026</u>
Contact Person	Title	Daytime Telephone	Date Submitted
			<u>mijones@pendletonsd.org</u>
			Contact Person E-mail

**CERTIFICATION** - You **must** check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TOTAL PROPERTY TAX LEVY**

		<u>Subject to Education Limits</u>	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	4.4537	
2. Local option operating tax . . . . .	2	N/A	<b>Excluded from Measure 5 Limits</b> Amount of Levy
3. Local option capital project tax . . . . .	3	N/A	
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		\$3,787,104
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		<b>\$3,787,104</b>

**PART II: RATE LIMIT CERTIFICATION**

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

**PART III: SCHEDULE OF LOCAL OPTION TAXES** - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

**RESOLUTION No.2026-05**

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of the Pendleton School District 16R hereby adopts the budget for fiscal year 2026-2027 in the total amount of \$79,286,572.\* 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, 2026, for the following purposes:

<u>General Fund</u>		<u>Special Revenue Fund</u>	
Instruction.....	27,902,371	Instruction.....	7,655,791
Support Services.....	22,259,129	Support Services.....	2,606,709
Enterprise & Community Services	0	Enterprise & Comm.....	2,588,000
Facilities Acquisition .....	0		
Transfers.....	0	<b>Total.....</b>	<b>\$12,850,500</b>
Debt Service .....	6,000		
Contingency.....	7,950,000		
<b>Total.....</b>	<b>\$58,117,500</b>		

<u>Debt Service Fund</u>	
Debt Service	7,622,072
<b>Total.....</b>	<b>\$7,622,072</b>

<b>Total APPROPRIATIONS, All Funds . . .</b>	<b>\$78,590,072</b>
Total Unappropriated and Reserve Amounts, All Funds . . .	696,500
<b>TOTAL ADOPTED BUDGET . . .</b>	<b>\$79,286,572 *</b>

(\* 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 2026- 2027 :

- (1) At the rate of \$ 4.4537 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount of \$3,787,104 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.....\$ 3,787,104

The above resolution statements were approved and declared adopted on June 8, 2026.

X Beth Hausen  
Board Chair

X Michelle Jensen  
Superintendent