



107 NW 10th Street, Pendleton, OR 97801

2020-2021 APPROVED PROGRAM BUDGET

Chris Fritsch
Superintendent

Michelle Jones
Budget Officer

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Pendleton Public Schools
Budget Message
2020-2021

Introduction: The proposed budget is a reflection of year two of the K-12 \$9.0 billion 2019-2021 biennium budget. The budget presented assumes the following:

1. State School Fund (SSF) funded at 100%,
2. Special Revenue Funds including Measure 98-High School Success Act, Measure 99-Outdoor School and Student Investment Account (SIA) funded at 100%,
3. Local Levy Option Tax Option is continued (this will be unknown until after the May 19, 2020 voting), and
4. Federal programs including Title I, Title IIA and Title IV funds remain constant.

Economic Impacts: Perhaps never before has the economic forecast loomed so heavy over the budgeting process for public education. At the time of the required adoption and submission of this budget, so much is unknown. In particular the statewide economic impact on the 3rd and 4th quarters of the year. Since a majority of K-12 funding comes from revenues generated from state taxes, this makes this year's budgeting very unsettling.

Locally, our community suffered through two catastrophic events; first, the February flooding that displaced hundreds of our students and destruction to a critical employer, Keystone Manufacturing; and second, the devastation to the hospitality and tourism industry due to the COVID-19 pandemic. Currently we have no means to determine the impacts of these two events to our student enrollment.

Even with the many unknowns, the 2020-21 budget attempts to maintain the status quo relative to services delivered along with some of the additional positions that are included within our Student Investment Account plan.

The PSD budget is presented in four fund groups: General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Fund. Below is a brief description of each fund and the impacts for the 20-21 fiscal year.

General Fund – is the district's main operating fund. Most of the district's staff and services are budgeted and paid from this fund. Major revenue sources include local property taxes and the State School Fund. The General Fund budget for 20-21 reflects an increase of 8% over 19-20. A majority of this increase is due to an increase in the budgeted beginning fund balance. This increase is largely due to the abrupt end to the school year, which resulted in expenditure savings tied to transportation, utilities and substitute payroll costs. This increase allows the district to address areas identified through the SIA planning process. We believe by being fiscally conservative and building realistic ending fund balances over the last few years, allows us some flexibility for the SY 20/21.

Special Revenue Funds – are used to account for proceeds from specific revenues from local, state and federal sources that are legally restricted to expenditures for specified purposes. The proposed budget of \$9.5 million accounts for over 30 special revenue funds, including the state grants Measure 98 High School Success, Measure 99 Outdoor School and the Student Investment Account. Measure 98 supports a second counselor to the middle school, a dropout prevention coordinator for the high school as well as continued enhancements to our existing CTE and alternative programs. The Student Investment Account (SIA) Funds are to be used to provide resources to 1) meet the mental and behavioral needs of students and 2) address the achievement gap of historically underrepresented student groups. If fully funded the SIA will support the following additions; five K-3 teachers, three elementary behavior support specialists, an elementary heritage language teacher, an elementary music teacher, two special education teachers, two secondary dean of students, an elementary English language development paraprofessional, an online learning coordinator, an additional middle school counselor, paraprofessionals at all levels, an additional school resource officer as well as curriculum and technology at all levels.

Debt Service Funds – are funds used for the repayment of the District’s General Obligation (GO) and Pension Obligation Bonds. The district currently has two PERS pension obligations bonds that are set to expire June 2028 as well as a general obligation bond that was approved by voters in November 2013. The General Obligation bond of approximately \$55 million will be fully paid in June 2038.

Capital Projects Fund – is used to account for funds designated to acquire, renovate or construct major capital facilities. The bond proceeds from the 2013 GO Bond were deposited into this fund. The GO Bond of 2013 funds were spent at the conclusion of the 2018-2019 school year.

Conclusion: Our goal for the current budget proposal is to add in the areas identified in the SIA planning process and maintain the existing high quality programming K-12 that we have improved upon over the last three years. While we are modestly confident we can accomplish this for the upcoming school year, any impacts to the revenue sources listed in the “Introduction” including the failure of the Local Levy Option Tax will have significant negative impacts to our staff or fund balance or both.



Chris Fritsch
Superintendent

BUDGET MESSAGE ADDENDUM

Legal Requirements

The budget message is required by Oregon Law ORS 294.403. It is prepared by the Executive Office of a municipality for delivery at the first regular meeting of the Budget Committee, as required in ORS 294.426.

The law states that the budget message shall explain the budget document, contain an outline of the proposed financial policies, describes the important features of the budget document in relation to those policies, and set forth the reason for the changes from the previous year in revenue and appropriations. Major changes in financial policy must be explained if they exist.

Organization of the Budget Document

The General Fund comprises the major budget category. Resources for the General Fund are shown in the beginning of the budget document, with the expenditures sections following. Supportive services for the District, as a whole, are listed under the function summary. Other funds follow in order after the General Fund. These include: local, State and Federal grant programs, debt service and capital construction.

The budget expenditures sections show four years of expenditures: the prior two historical years are actual audited data, followed by the current budget and the proposed budget. Expenditures within a fund are listed by function and the further defined by object for accounting purposes. Functions indicate why an expenditure was made i.e. instruction (1000) or support service (2000). Objects indicate what was purchased i.e. salaries (100) or associated benefit costs (200).

Financial and Fiscal Policies

A cash accounting system is the standard for the Pendleton SD. Under this system, all revenue and expenditures are recorded when they occur during the fiscal year. The accounting system is acceptable under the Local Budget Law ORS 294.305 to 294.565.

Board policy provides that all purchases within budgetary appropriations are the responsibility of the District administration. Reports are generated through the District's data processing system and become the District's record keeping system. These are verified annually, as required by law, through an audit by a certified public accountants. Copies of the current audit are available at the District Office for public review and inspection.

BUDGET COMMITTEE 2020-2021

| <u>POSITION</u> | <u>SCHOOL BOARD MEMBERS</u> | <u>TERM EXPIRES</u> | <u>POSITION</u> | <u>APPOINTED MEMBERS</u> | <u>TERM EXPIRES</u> |
|-----------------|-----------------------------|---------------------|-----------------|--------------------------|---------------------|
| 1 | Steve Umbarger | 2021 | 1 | Bridget VanCleave | 2020 |
| 2 | Lynn Lieuallen | 2023 | 2 | Gail Nelson | 2020 |
| 3 | Dale Freeman | 2023 | 3 | Ashley Harding | 2022 |
| 4 | Gary George | 2021 | 4 | Kevin Hale | 2021 |
| 5 | Mason Murphy | 2023 | 5 | Michael Corey | 2021 |
| 6 | Julie Muller | 2023 | 6 | Michelle Sitz | 2021 |
| 7 | Debbie McBee | 2021 | 7 | Susan Bower | 2022 |

DUTIES AND REPSONSIBILITIES OF THE BUDGET COMMITTEE

Overview

The Budget Committee consists of the members of the Board of Education and an equal number of qualified electors and freeholders. The latter are appointed by the Board. None of the Budget Committee members may receive any compensation.

Appointed members of the Budget Committee may not be officers, agents, or employees of the school district. They are appointed for three-year terms so that approximately one-third end each year. The Board fills any vacancies on the Budget Committee by an appointment to fill out the unexpired term.

Responsibilities

At its first meeting following appointment, a chairman, vice chairman, and a secretary are to be elected from the members of the Committee.

As provided by law, the Committee shall hear the budget message, receive the budget document, hear patrons, and announce the time for their meetings. All meetings of the Budget Committee are to be open to the public.

BUDGET CALENDAR
SCHEDULE
2020-2021

| | |
|-------------------|---|
| January 13, 2020 | REGULAR BOARD MEETING: Approve 2019-2020 budget calendar for 2020-2021 School Year. |
| February 10, 2020 | REGULAR BOARD MEETING |
| March 9, 2020 | REGULAR BOARD MEETING |
| March 15, 2020 | Deadline for written notice of contract extension to teachers and administrators. |
| April 13, 2020 | REGULAR BOARD MEETING |
| April 29, 2020 | Deliver First Budget Committee Meeting Notice to Local Paper |
| May 1, 2020 | 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, 2020 | REGULAR BOARD MEETING |
| May 21, 2020 | BUDGET COMMITTEE MEETING: Presentation of budget message by Superintendent of Schools and delivery of budget document. Election of officers and scheduling of future budget meetings. |
| May 26, 2020 | BUDGET COMMITTEE WORK SESSION (IF SCHEDULED) |
| May 27, 2020 | BUDGET COMMITTEE WORK SESSION (IF SCHEDULED) |
| May 28, 2020 | Delivery of Budget Hearing Notices to East Oregonian |
| May 29, 2020 | Publication of NOTICE OF BUDGET HEARING (ED-1) not more than 30 days, not less than 5 days prior to hearing. |
| June 8, 2020 | REGULAR BOARD MEETING |
| June 8, 2020 | 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, 2020 | REGULAR BOARD MEETING |
| July 15, 2020 | Deadline to certify the tax levy to the county assessor or request an extension. |

GENERAL FUND

PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
GENERAL FUND
REVENUE DETAIL

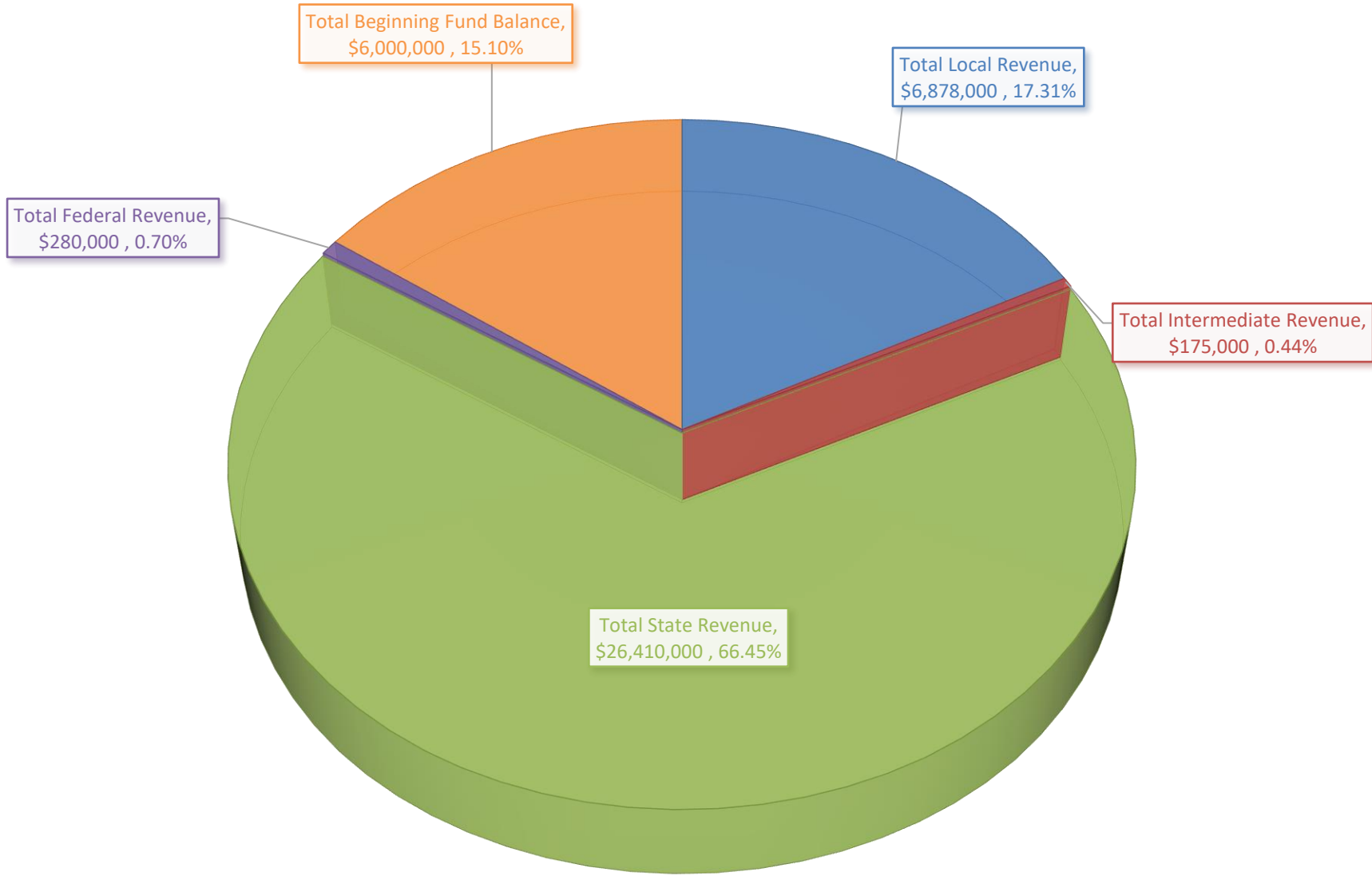
| CODE & DESCRIPTION | Actual (Audited) | | | Budget Next Year 2020-2021 | | |
|--|--------------------------|-------------------------|----------------------|----------------------------|----------------------|-------------|
| | 2017-2018 Second Year | 2018-2019 First Year | Budget 2019-20 | Proposed | Approved | Adopted |
| 1111 Current Year's Taxes | \$ 5,671,622 | \$ 5,872,096 | \$ 6,040,000 | \$ 6,350,000 | \$ 6,350,000 | |
| 1112 Prior Year's Taxes | 152,705 | 152,679 | 150,000 | 150,000 | 150,000 | |
| 1120 Local Option Tax | 315,556 | 332,591 | 325,000 | 370,000 | - | |
| 1122 Prior Year's Taxes due from Local Option Tax | 7,773 | 7,957 | 10,000 | 7,000 | 7,000 | |
| 1198 Penalties and Interest on Taxes | 8,467 | 3,580 | 1,000 | 1,000 | 1,000 | |
| 1510 Earnings on Investments | 101,711 | 167,503 | 100,000 | 100,000 | 100,000 | |
| 1710 Student Activities | 15,469 | 94,091 | 20,000 | 90,000 | 90,000 | |
| 1910 Rentals | 85,970 | 91,565 | 85,000 | 75,000 | 75,000 | |
| 1920 Donations - Private | 2,694 | 6,469 | 5,000 | 5,000 | 5,000 | |
| 1960 Recovery of Prior Years' Expenditures | 1,735 | 1,985 | | | | |
| 1990 Miscellaneous | 188,400 | 147,477 | 100,000 | 100,000 | 100,000 | |
| 1991 Substitute Reimbursement | 13,478 | 7,530 | - | - | - | |
| Total Local Revenue | \$ 6,565,579 | \$ 6,885,521 | \$ 6,836,000 | \$ 7,248,000 | \$ 6,878,000 | \$ - |
| 2101 County School Fund | \$ 86,949 | \$ 91,757 | \$ 90,000 | \$ 90,000 | \$ 90,000 | |
| 2200 Restricted Revenue | 116,760 | 83,797 | 85,000 | 85,000 | 85,000 | |
| Total Intermediate Revenue | \$ 203,709 | \$ 175,554 | \$ 175,000 | \$ 175,000 | \$ 175,000 | \$ - |
| 3101 State School Fund | \$ 22,461,368 | \$ 22,453,990 | \$ 23,950,000 | \$ 25,130,000 | \$ 25,130,000 | |
| 3103 Common School Fund | 335,573 | 304,484 | 300,000 | 300,000 | 300,000 | |
| 3199 Other Unrestricted Grants-in-aid (Tax Equalization) | 172,224 | 167,352 | 160,000 | 160,000 | - | |
| 3221 SSF Transportation | 1,260,000 | 1,190,004 | 938,000 | 980,000 | 980,000 | |
| 3299 Other Restricted Grants-in-aid | - | 35,339 | - | - | - | |
| Total State Revenue | \$ 24,229,165 | \$ 24,151,169 | \$ 25,348,000 | \$ 26,570,000 | \$ 26,410,000 | \$ - |
| 4500 Restricted Revenue from the Federal Government | \$ 285 | \$ 897 | \$ - | \$ - | \$ - | |
| 4700 Grants in Aid from the Federal Government through Other I | 8,618 | 1,307 | - | - | - | |
| 4801 Federal Forest Fees | 4,672 | 5,329 | 5,000 | 5,000 | 5,000 | |
| 4802 Impact Aid (PL 874) | 225,202 | 358,423 | 275,000 | 275,000 | 275,000 | |
| Total Federal Revenue | \$ 238,776 | \$ 365,955 | \$ 280,000 | \$ 280,000 | \$ 280,000 | \$ - |
| 5200 Interfund Transfers | \$ 83,335 | \$ - | \$ 90,000 | \$ - | \$ - | |
| Total Transfers In | \$ 83,335 | \$ - | \$ 90,000 | \$ - | \$ - | \$ - |
| 5400 Beginning Fund Balance | \$ 3,848,209 | \$ 5,038,163 | \$ 4,400,000 | \$ 6,000,000 | \$ 6,000,000 | |
| Total Beginning Fund Balance | \$ 3,848,209 | \$ 5,038,163 | \$ 4,400,000 | \$ 6,000,000 | \$ 6,000,000 | \$ - |
| Total Resources Fund 100 | \$ 35,168,772 | \$ 36,616,362 | \$ 37,129,000 | \$ 40,273,000 | \$ 39,743,000 | \$ - |

**PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
GENERAL FUND
REVENUE SUMMARY**

| CODE & DESCRIPTION | Actual (Audited) | | | Budget Next Year 2020-2021 | | |
|---|--------------------------|-------------------------|----------------------|----------------------------|----------------------|-------------|
| | 2017-2018 Second Year | 2018-2019 First Year | Budget 2019-20 | Proposed | Approved | Adopted |
| 1000 Revenue from Local Sources except Tax to be levied | \$ 893,957 | \$ 1,013,425 | \$ 796,000 | \$ 898,000 | \$ 528,000 | |
| 2000 Revenue from Intermediate Sources | 203,709 | 175,554 | 175,000 | 175,000 | 175,000 | |
| 3000 Revenue from State Sources | 24,229,165 | 24,151,169 | 25,348,000 | 26,570,000 | 26,410,000 | |
| 4000 Revenue from Federal Sources | 238,776 | 365,955 | 280,000 | 280,000 | 280,000 | |
| 5000 Other Sources | 3,931,544 | 5,038,163 | 4,490,000 | 6,000,000 | 6,000,000 | |
| Total Revenue Except Taxes to be Levied | \$ 29,497,150 | \$ 30,744,266 | \$ 31,089,000 | \$ 33,923,000 | \$ 33,393,000 | \$ - |
| 1111 Tax Turnover from Current Year's Levy | \$ 5,671,622 | \$ 5,872,096 | \$ 6,040,000 | \$ 6,350,000 | \$ 6,350,000 | |
| ** Taxes Required to Balance | | | | | | |
| Total Resources Fund 100 | \$ 35,168,772 | \$ 36,616,362 | \$ 37,129,000 | \$ 40,273,000 | \$ 39,743,000 | \$ - |

* Tax to balance is estimated at 90% of estimated tax imposed. The rate limit certified to the assessor can be found in the report section of this document.

GENERAL FUND REVENUE BY SOURCE



**PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
GENERAL FUND
EXPENDITURE FUNCTION SUMMARY**

| CODE & DESCRIPTION | Actual (Audited) | | FTE | Budget 2019-2020 | FTE | Budget Next Year 2020-2021 | | |
|--|--------------------------|-------------------------|---------------|----------------------|---------------|----------------------------|----------------------|-------------|
| | 2017-2018 Second Year | 2018-2019 First Year | | | | Proposed | Approved | Adopted |
| 1111 Elementary Instruction (K-3) | \$ 6,709,450 | \$ 7,006,932 | 64.50 | \$ 8,039,520 | 68.75 | \$ 8,152,712 | \$ 8,152,712 | |
| 1121 Middle School Instruction | 3,266,123 | 3,461,523 | 29.17 | 3,804,721 | 30.45 | 3,757,367 | 3,737,864 | |
| 1122 Middle School Extra-Curricular | 106,226 | 100,844 | | 111,702 | | 113,334 | 113,334 | |
| 1131 High School Instruction | 3,806,017 | 3,843,644 | 34.33 | 4,234,629 | 35.05 | 4,420,463 | 4,420,463 | |
| 1132 High School Extra-Curricular | 442,892 | 475,752 | | 485,852 | | 495,378 | 495,378 | |
| 1140 Pre-kindergarten Programs | 41,126 | 8,497 | | 150 | | 150 | 150 | |
| 1210 Programs for Talented and Gifted | 665 | 305 | | 3,350 | | 3,350 | 3,350 | |
| 1250 Special Education Programs | 3,984,297 | 4,232,073 | 76.46 | 4,672,241 | 79.10 | 4,885,323 | 4,885,323 | |
| 1280 Alternative Education | 269,192 | 264,653 | 1.65 | 225,616 | 2.65 | 271,991 | 271,991 | |
| 1288 Charter Schools | 610,739 | 623,512 | | 760,000 | | 850,000 | 850,000 | |
| 1291 ESL Program | 229,660 | 248,934 | 2.25 | 273,051 | 3.00 | 296,391 | 296,391 | |
| 1400 Summer School | 15,750 | 12,123 | - | - | - | - | - | |
| 1000 Instruction Total | \$ 19,482,137 | \$ 20,278,791 | 208.36 | \$ 22,610,832 | 219.00 | \$ 23,246,458 | \$ 23,226,955 | \$ - |
| 2110 Attendance and Social Work Services | \$ 24,710 | \$ 36,333 | | \$ 46,446 | | \$ 76,472 | \$ 46,472 | |
| 2120 Guidance Services | 1,021,965 | 1,096,101 | 11.00 | 1,225,162 | 15.00 | 1,685,749 | 1,685,749 | |
| 2130 Health Services | - | 79 | | 500 | | 500 | 500 | |
| 2140 Psychological Services | 39,621 | 41,018 | 0.50 | 43,235 | 0.50 | 43,487 | 43,487 | |
| 2190 Service Direction, Student Support Services | 192,147 | 202,569 | 1.40 | 216,490 | 1.40 | 221,064 | 221,064 | |
| 2210 Improvement of Instruction Services | 38,927 | 40,622 | | 63,400 | | 63,400 | 63,400 | |
| 2220 Educational Media Services | 258,093 | 281,764 | 6.00 | 324,862 | 6.00 | 311,510 | 311,510 | |
| 2310 Board of Education Services | 131,051 | 127,486 | | 160,500 | | 179,075 | 179,075 | |
| 2321 Office of the Superintendent Services | 472,033 | 604,762 | 3.90 | 664,912 | 3.90 | 693,890 | 693,890 | |
| 2410 Office of the Principal Services | 2,231,973 | 2,372,190 | 21.00 | 2,504,656 | 24.00 | 2,933,801 | 2,933,801 | |
| 2520 Fiscal Services | 490,411 | 507,610 | 3.00 | 566,363 | 3.00 | 609,762 | 609,762 | |
| 2540 Operation and Maintenance of Plant Services | 3,250,333 | 3,427,520 | 28.00 | 4,047,637 | 28.00 | 4,430,579 | 4,050,579 | |
| 2550 Student Transportation Services | 1,685,821 | 1,433,685 | | 2,054,700 | | 2,054,700 | 2,054,700 | |
| 2660 Technology Services | 429,354 | 598,252 | | 812,000 | | 862,000 | 862,000 | |
| 2700 Supplemental Retirement Programs | 377,263 | 352,811 | | 380,305 | | 403,553 | 403,056 | |
| 2000 Support Services Total | \$ 10,643,705 | \$ 11,122,800 | 74.80 | \$ 13,111,168 | 81.80 | \$ 14,569,542 | \$ 14,159,045 | \$ - |
| 5110 Long-Term Debt Service | \$ 4,200 | \$ 4,200 | | \$ 6,000 | | \$ 6,000 | \$ 6,000 | |
| 5120 Short-Term Debt Retirement | - | - | | 1,000 | | 1,000 | 1,000 | |
| 5200 Transfers of Funds | 568 | - | | - | | - | - | |
| 5000 Other Uses Total | \$ 4,768 | \$ 4,200 | - | \$ 7,000 | - | \$ 7,000 | \$ 7,000 | \$ - |
| 6110 Operating Contingency | \$ - | \$ - | | \$ 1,400,000 | | \$ 2,450,000 | \$ 2,350,000 | |
| 6000 Contingency Total | \$ - | \$ - | - | \$ 1,400,000 | - | \$ 2,450,000 | \$ 2,350,000 | \$ - |
| 7000 Unappropriated Ending Fund Balance | \$ 5,038,163 | \$ 5,210,571 | | \$ - | | \$ - | \$ - | \$ - |
| 7000 Unappropriated Ending Fund Balance | \$ 5,038,163 | \$ 5,210,571 | - | \$ - | - | \$ - | \$ - | \$ - |
| Total Budget Requirements- General Fund 100 | \$ 35,168,772 | \$ 36,616,362 | 283.16 | \$ 37,129,000 | 300.80 | \$ 40,273,000 | \$ 39,743,000 | \$ - |

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2020 TO JUNE 30, 2021
 GENERAL FUND
 EXPENDITURE SUMMARY**

| CODE & DESCRIPTION | Actual (Audited) | | Budget 2019-20 | Budget Next Year 2020-2021 | | |
|---|--------------------------|-------------------------|----------------------|----------------------------|----------------------|-------------|
| | 2017-2018 Second Year | 2018-2019 First Year | | Proposed | Approved | Adopted |
| 1000 Instruction | \$ 19,482,137 | \$ 20,278,791 | \$ 22,610,832 | \$ 23,246,458 | \$ 23,226,955 | |
| 2000 Support Services | 10,643,705 | 11,122,800 | 13,111,168 | 14,569,542 | 14,159,045 | |
| 3000 Enterprise and Community Services | - | - | - | - | - | |
| 4000 Facilities | - | - | - | - | - | |
| 5000 Other Uses | 4,768 | 4,200 | 7,000 | 7,000 | 7,000 | |
| 6000 Contingencies | - | - | 1,400,000 | 2,450,000 | 2,350,000 | |
| 7000 Unappropriated Ending Fund Balance | 5,038,163 | 5,210,571 | - | - | - | |
| Total Expenditures Fund 100 | \$ 35,168,772 | \$ 36,616,362 | \$ 37,129,000 | \$ 40,273,000 | \$ 39,743,000 | \$ - |

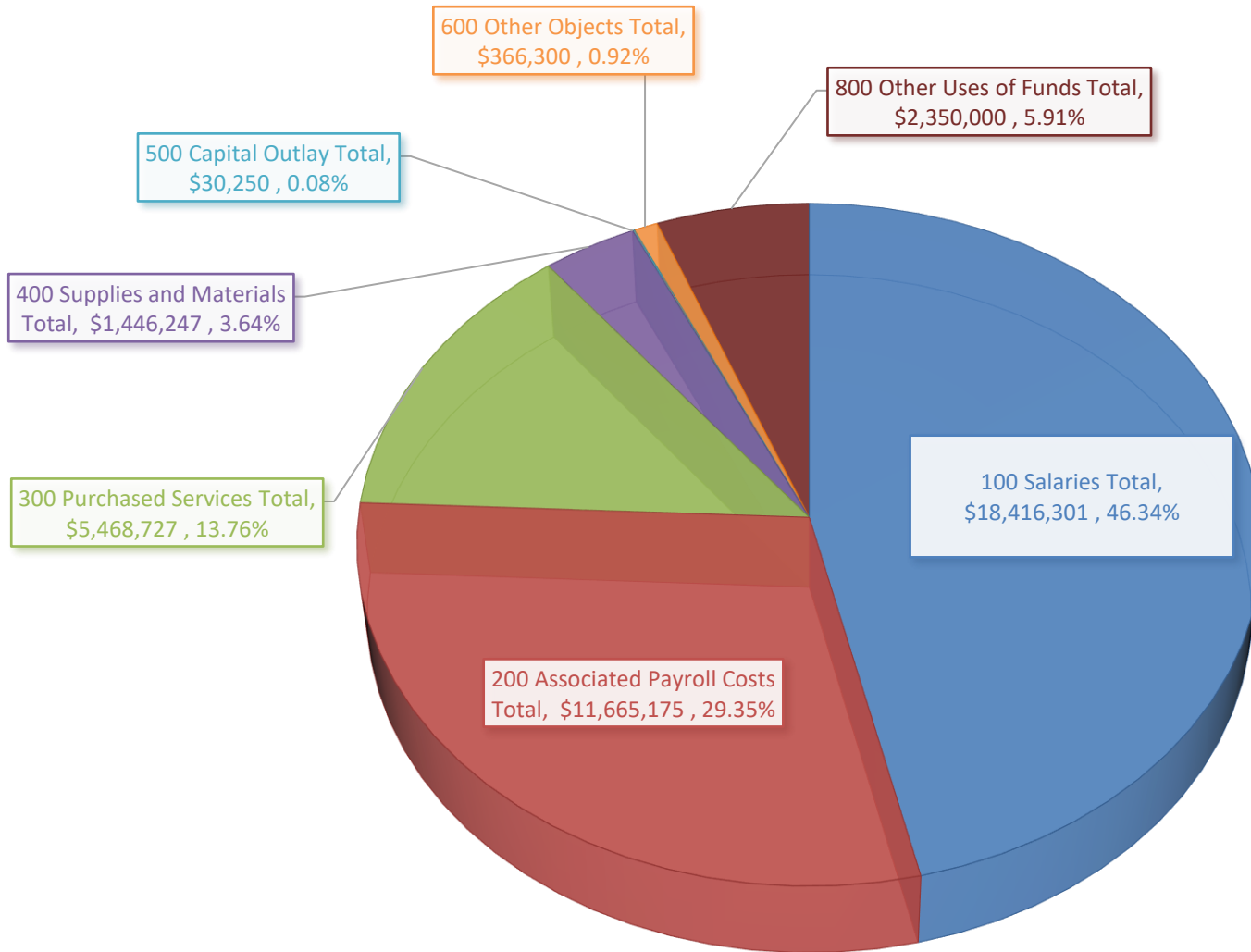
**PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
GENERAL FUND
EXPENDITURE OBJECT SUMMARY**

| CODE & DESCRIPTION | Actual (Audited) | | Budget 2019-20 | Budget Next Year 2020-2021 | | |
|---|--------------------------|-------------------------|----------------------|----------------------------|----------------------|-------------|
| | 2017-2018 Second Year | 2018-2019 First Year | | Proposed | Approved | Adopted |
| 111 Licensed Salaries | \$ 10,573,472 | \$ 10,858,886 | \$ 11,622,231 | \$ 12,220,651 | \$ 12,220,651 | |
| 112 Classified Salaries | 3,007,315 | 3,113,842 | 3,272,078 | 3,482,011 | 3,482,011 | |
| 113 Administrators | 1,311,535 | 1,403,047 | 1,450,749 | 1,501,853 | 1,501,853 | |
| 114 Managerial | 17,831 | - | 18,843 | 19,503 | - | |
| 116 Early Retiree Stipend | 330,303 | 302,133 | 297,006 | 297,453 | 297,453 | |
| 121 Substitutes - Licensed | 367,390 | 381,530 | 475,000 | 475,000 | 475,000 | |
| 122 Substitutes - Classified | 122,336 | 129,365 | 173,900 | 173,900 | 173,900 | |
| 131 Longevity - Licensed | 27,497 | 28,981 | 26,948 | 25,367 | 25,367 | |
| 132 Longevity - Administrators/Classified/Confidential | 71,633 | 68,528 | 70,844 | 72,354 | 72,354 | |
| 134 Additional Salary | 137,556 | 139,320 | 140,282 | 157,712 | 157,712 | |
| 135 Overtime | 7,209 | 4,293 | 10,000 | 10,000 | 10,000 | |
| 100 Salaries Total | \$ 15,974,075 | \$ 16,429,925 | \$ 17,557,880 | \$ 18,435,804 | \$ 18,416,301 | \$ - |
| 211 PERS - Employer Contribution | \$ 382,209 | \$ 485,346 | \$ 1,060,683 | \$ 1,104,813 | \$ 1,104,813 | |
| 213 PERS - Bond 1 | 972,913 | 1,033,650 | 1,148,135 | 1,117,620 | 1,117,620 | |
| 214 PERS - Bond 2 | 1,261,293 | 1,338,853 | 1,488,025 | 1,405,238 | 1,405,238 | |
| 220 Social Security | 1,184,212 | 1,222,434 | 1,331,936 | 1,402,152 | 1,402,152 | |
| 231 Workers' Compensation | 123,797 | 94,494 | 107,442 | 89,686 | 89,686 | |
| 232 Unemployment Compensation | 15,441 | 16,035 | 107,214 | 108,122 | 108,122 | |
| 240 Contractual Employee Benefits | 36,936 | 36,882 | 55,000 | 55,000 | 55,000 | |
| 242 Health Insurance - Retirees | 34,268 | 38,546 | 60,000 | 60,000 | 59,503 | |
| 243 Life Insurance | 22,377 | 21,425 | 21,592 | 21,930 | 21,930 | |
| 247 Health Insurance - Administrators/Classified/Confidential | 2,321,150 | 2,467,298 | 2,756,345 | 2,859,078 | 2,859,078 | |
| 248 Health Insurance - Licensed | 2,646,751 | 2,835,127 | 3,088,800 | 3,442,032 | 3,442,032 | |
| 200 Associated Payroll Costs Total | \$ 9,001,347 | \$ 9,590,089 | \$ 11,225,171 | \$ 11,665,672 | \$ 11,665,175 | \$ - |
| 310 Instruction, Technical and Professional Services | \$ - | \$ - | \$ 750 | \$ 750 | \$ 750 | |
| 312 Improvement of Instruction | 40 | - | - | - | - | |
| 322 Repair & Maintenance Services | 184,640 | 169,502 | 318,373 | 318,373 | 318,373 | |
| 324 Rentals | 17,134 | 20,861 | 30,925 | 31,100 | 31,100 | |
| 325 Electricity | 507,083 | 537,497 | 611,500 | 611,500 | 611,500 | |
| 326 Fuel | 60,498 | 75,667 | 121,000 | 121,000 | 121,000 | |
| 327 Water and Sewage | 143,874 | 172,439 | 205,000 | 205,000 | 205,000 | |
| 328 Garbage | 89,801 | 90,253 | 100,000 | 100,000 | 100,000 | |
| 331 Reimbursable Student Transportation | 1,568,330 | 1,300,599 | 1,900,250 | 1,900,250 | 1,900,250 | |
| 332 Non-Reimbursable Student Transportation | 118,245 | 142,221 | 156,700 | 156,700 | 156,700 | |
| 341 Travel, Local in District | 3,867 | 1,955 | 3,450 | 3,450 | 3,450 | |
| 342 Travel, Out of District | 42,781 | 40,878 | 58,250 | 58,250 | 58,250 | |
| 343 Travel, Student, Out of District | 40,396 | 46,164 | 23,895 | 23,895 | 23,895 | |
| 351 Telephone | 141,790 | 121,895 | 193,890 | 193,890 | 193,890 | |
| 353 Postage | 20,346 | 17,005 | 26,675 | 27,675 | 27,675 | |
| 354 Advertising | 3,099 | 16,924 | 20,000 | 20,000 | 20,000 | |
| 355 Printing and Binding | 65,704 | 66,655 | 80,449 | 82,449 | 82,449 | |
| 360 Charter School Payments | 610,728 | 623,512 | 760,000 | 850,000 | 850,000 | |
| 374 Other Tuition | 16,636 | 24,414 | 45,000 | 45,000 | 45,000 | |
| 381 Audit Services | 33,000 | 33,000 | 34,300 | 35,300 | 35,300 | |
| 382 Legal Services | 2,935 | 4,550 | 10,000 | 10,000 | 10,000 | |
| 385 Management Services | 955 | - | 10,000 | 10,000 | 10,000 | |

PENDLETON SCHOOL DISTRICT
 JULY 1, 2020 TO JUNE 30, 2021
 GENERAL FUND
 EXPENDITURE OBJECT SUMMARY

| CODE & DESCRIPTION | Actual (Audited) | | Budget 2019-20 | Budget Next Year 2020-2021 | | |
|---|--------------------------|-------------------------|----------------------|----------------------------|----------------------|-------------|
| | 2017-2018 Second Year | 2018-2019 First Year | | Proposed | Approved | Adopted |
| 386 Data Processing Services | 324,845 | 300,109 | 422,600 | 405,000 | 405,000 | |
| 387 Statistical Services | 3,841 | 3,841 | 4,000 | 4,000 | 4,000 | |
| 389 Other Non-instructional Professional/Technical Services | 46,673 | 44,037 | 73,250 | 103,250 | 73,250 | |
| 390 Other General Professional and Technological Services | 75,400 | 77,800 | 161,895 | 561,895 | 181,895 | |
| 300 Purchased Services Total | \$ 4,122,641 | \$ 3,931,778 | \$ 5,372,152 | \$ 5,878,727 | \$ 5,468,727 | \$ - |
| 411 Teaching Supplies | \$ 83,511 | \$ 91,829 | \$ 105,357 | \$ 105,357 | \$ 105,357 | |
| 412 Auto Supplies | 21,778 | 21,376 | 21,000 | 21,000 | 21,000 | |
| 414 Custodial Supplies | 112,080 | 109,633 | 122,500 | 122,500 | 122,500 | |
| 415 A - V Supplies | 1,448 | 1,772 | 2,800 | 2,800 | 2,800 | |
| 416 Computer Supplies | 9,605 | 16,043 | 13,450 | 13,450 | 13,450 | |
| 418 Merchandise | 10,019 | - | 450 | 450 | 450 | |
| 419 General Office Supplies | 259,836 | 250,891 | 286,695 | 295,695 | 295,695 | |
| 420 Textbooks | 37,165 | 176,995 | 155,750 | 305,750 | 305,750 | |
| 425 Replacement Textbooks | 575 | 74 | 2,950 | 2,950 | 2,950 | |
| 430 Library Books | 3,065 | 3,706 | 8,600 | 8,600 | 8,600 | |
| 440 Periodicals | 2,093 | 1,793 | 3,215 | 3,215 | 3,215 | |
| 460 Non-Consumable Items | 63,848 | 119,276 | 126,200 | 176,200 | 176,200 | |
| 470 Computer Software | 50,386 | 100,529 | 133,030 | 133,030 | 133,030 | |
| 480 Computer Hardware | 89,479 | 204,345 | 235,250 | 255,250 | 255,250 | |
| 400 Supplies and Materials Total | \$ 744,887 | \$ 1,098,261 | \$ 1,217,247 | \$ 1,446,247 | \$ 1,446,247 | \$ - |
| 520 Buildings Acquisitions | \$ 6,978 | \$ 13,523 | \$ - | \$ - | \$ - | |
| 530 Improvements Other Than Buildings | 5,444 | 10,680 | - | - | - | |
| 541 Initial and Additional Equipment Purchase | - | 49,776 | 24,000 | 24,000 | 24,000 | |
| 542 Replacement Equipment Purchase | - | - | 6,250 | 6,250 | 6,250 | |
| 500 Capital Outlay Total | \$ 12,422 | \$ 73,979 | \$ 30,250 | \$ 30,250 | \$ 30,250 | \$ - |
| 610 Redemption of Principle | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 621 Regular Interest | - | - | 1,000 | 1,000 | 1,000 | |
| 640 Dues and Fees | 53,836 | 56,652 | 64,550 | 64,550 | 64,550 | |
| 651 Liability Insurance | 75,438 | 73,234 | 85,000 | 100,000 | 100,000 | |
| 652 Fidelity Bond Premiums | - | - | 750 | 750 | 750 | |
| 653 Property Insurance Premiums | 145,395 | 151,874 | 175,000 | 200,000 | 200,000 | |
| 600 Other Objects Total | \$ 274,669 | \$ 281,760 | \$ 326,300 | \$ 366,300 | \$ 366,300 | \$ - |
| 710 Fund Modification | \$ 568 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 700 Transfers Total | \$ 568 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 810 Planned Reserve | \$ 5,038,163 | \$ 5,210,571 | \$ 1,400,000 | \$ 2,450,000 | \$ 2,350,000 | |
| 800 Other Uses of Funds Total | \$ 5,038,163 | \$ 5,210,571 | \$ 1,400,000 | \$ 2,450,000 | \$ 2,350,000 | \$ - |
| Total Budget Requirements- General Fund 100 | \$ 35,168,772 | \$ 36,616,362 | \$ 37,129,000 | \$ 40,273,000 | \$ 39,743,000 | \$ - |

GENERAL FUND EXPENDITURES BY OBJECT CODE

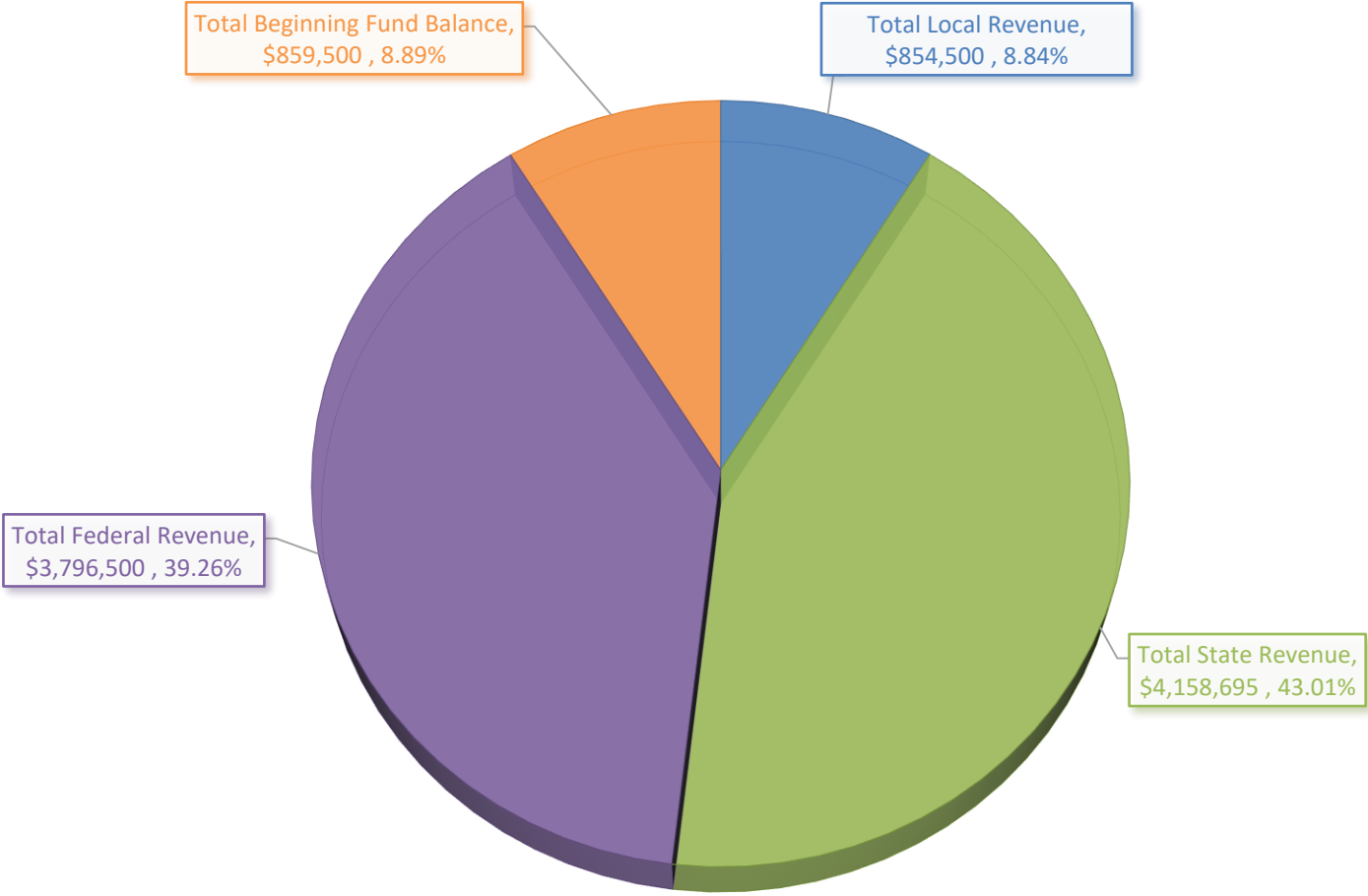


SPECIAL REVENUE

**PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
SPECIAL REVENUE
REVENUE**

| CODE & DESCRIPTION | Actual (Audited) | | | Budget Next Year 2020-2021 | | |
|--|--------------------------|-------------------------|---------------------|----------------------------|---------------------|-------------|
| | 2017-2018 Second Year | 2018-2019 First Year | Budget 2019-20 | Proposed | Approved | Adopted |
| 1510 Interest on Investments | \$ 59,581 | \$ 6,458 | \$ 3,000 | \$ 3,000 | \$ 3,000 | |
| 1620 Food Service - Daily Sales | 211,553 | 205,996 | 225,000 | 225,000 | 225,000 | |
| 1710 Student Activities | 601,102 | 706,951 | 342,000 | 342,000 | 342,000 | |
| 1920 Donations - Private | 163,683 | 183,568 | 210,500 | 202,500 | 202,500 | |
| 1990 Miscellaneous | 81,059 | 77,574 | 82,000 | 82,000 | 82,000 | |
| Total Local Revenue | \$ 1,116,978 | \$ 1,180,548 | \$ 862,500 | \$ 854,500 | \$ 854,500 | \$ - |
| 2200 Restricted Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 2900 Revenue for/on Behalf of the District | - | - | - | - | - | |
| Total Intermediate Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3102 State School Fund - School Lunch Match | \$ 11,249 | \$ 12,157 | \$ 13,000 | \$ 13,000 | \$ 13,000 | |
| 3200 Restricted Grants-In-Aid | 965,116 | 1,304,231 | 1,830,000 | 4,145,695 | 4,145,695 | |
| Total State Revenue | \$ 976,365 | \$ 1,316,388 | \$ 1,843,000 | \$ 4,158,695 | \$ 4,158,695 | \$ - |
| 4500 Restricted Revenue from the Federal Government thru Sta | \$ 1,822,007 | \$ 1,808,426 | \$ 2,313,000 | \$ 3,706,500 | \$ 3,706,500 | |
| 4700 Grants-In-Aid from the Federal Gov't through other Agency | 318,579 | 375,933 | 660,000 | - | - | |
| 4900 Revenue for/on Behalf of the District | 85,259 | 91,718 | 90,000 | 90,000 | 90,000 | |
| Total Federal Revenue | \$ 2,225,845 | \$ 2,276,076 | \$ 3,063,000 | \$ 3,796,500 | \$ 3,796,500 | \$ - |
| 5200 Interfund Transfers | \$ 2,948 | \$ - | \$ - | \$ - | \$ - | |
| Total Transfers In | \$ 2,948 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5400 Beginning Fund Balance | \$ 2,246,985 | \$ 585,629 | \$ 756,500 | \$ 859,500 | \$ 859,500 | |
| Total Beginning Fund Balance | \$ 2,246,985 | \$ 585,629 | \$ 756,500 | \$ 859,500 | \$ 859,500 | \$ - |
| Total Resources Special Revenue Fund 200 | \$ 6,569,120 | \$ 5,358,640 | \$ 6,525,000 | \$ 9,669,195 | \$ 9,669,195 | \$ - |

SPECIAL REVENUE BY REVENUE SOURCE



**PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
SPECIAL REVENUE
EXPENDITURE FUNCTION SUMMARY**

| CODE & DESCRIPTION | Actual (Audited) | | FTE | Budget 2019-2020 | FTE | Budget Next Year 2020-2021 | | |
|--|--------------------------|-------------------------|--------------|---------------------|--------------|----------------------------|---------------------|-------------|
| | 2017-2018 Second Year | 2018-2019 First Year | | | | Proposed | Approved | Adopted |
| 1111 Elementary Instruction (K-3) | \$ 55,624 | \$ 73,212 | | \$ 105,000 | 7.00 | \$ 1,488,934 | \$ 1,488,934 | |
| 1113 Elementary Extra-Curricular | 13,642 | 13,584 | | 50,000 | | 30,000 | 30,000 | |
| 1121 Middle School Instruction | 21,394 | 72,250 | | 221,200 | 2.00 | 307,461 | 307,461 | |
| 1122 Middle School Extra-Curricular | 63,163 | 100,098 | | 140,000 | | 140,000 | 140,000 | |
| 1131 High School Instruction | 162,116 | 488,045 | 1.00 | 380,609 | 4.00 | 633,266 | 633,266 | |
| 1132 High School Extra-Curricular | 412,912 | 589,882 | | 627,000 | | 735,500 | 735,500 | |
| 1220 Restrictive Programs for Students With Disabilities | 560,000 | 564,890 | 4.60 | 912,000 | 4.60 | 740,000 | 740,000 | |
| 1250 Special Education Programs | 330,182 | 383,693 | 5.14 | 745,000 | 16.50 | 1,349,397 | 1,349,397 | |
| 1272 Title IA/D | 722,749 | 718,574 | 11.10 | 810,000 | 12.10 | 975,000 | 975,000 | |
| 1280 Alternative Education | 25,779 | 69,621 | 2.00 | 244,428 | 2.00 | 250,125 | 250,125 | |
| 1288 Charter Schools | 5,865 | 55,141 | | 96,000 | | 100,000 | 100,000 | |
| 1291 English Language Learner | - | - | | - | 1.00 | 45,830 | 45,830 | |
| 1000 Instruction Total | \$ 2,373,426 | \$ 3,128,989 | 23.84 | \$ 4,331,237 | 49.20 | \$ 6,795,512 | \$ 6,795,512 | \$ - |
| 2110 Attendance and Social Work Service | \$ 105,995 | \$ 199,892 | 2.50 | \$ 196,836 | 2.50 | \$ 199,131 | \$ 199,131 | |
| 2120 Guidance | 21,797 | 65,038 | | 80,127 | 4.00 | 480,072 | 480,072 | |
| 2210 Improvement of Instruction Services | 41,876 | 85,375 | - | 105,800 | | 220,500 | 220,500 | |
| 2240 Instructional Staff Development | 99,993 | 2,849 | | 135,000 | | 20,000 | 20,000 | |
| 2410 Office of the Principal Services | - | - | | - | 2.00 | 257,980 | 257,980 | |
| 2540 Operation and Maintenance of Plant Services | - | 174,650 | | 85,000 | | 185,000 | 185,000 | |
| 2550 Student Transportation Services | - | - | | 1,000 | | 1,000 | 1,000 | |
| 2660 Technology Services | - | - | | - | | 10,000 | 10,000 | |
| 2000 Support Services Total | \$ 269,661 | \$ 527,805 | 2.50 | \$ 603,763 | 8.50 | \$ 1,373,683 | \$ 1,373,683 | \$ - |
| 3100 Food Services | \$ 1,254,689 | \$ 1,140,965 | 0.30 | \$ 1,500,000 | 0.30 | \$ 1,500,000 | \$ 1,500,000 | |
| 3300 Community Services | - | - | | - | | - | - | |
| 3000 Enterprise and Community Services Total | \$ 1,254,689 | \$ 1,140,965 | 0.30 | \$ 1,500,000 | 0.30 | \$ 1,500,000 | \$ 1,500,000 | \$ - |
| 5110 Long-Term Debt Service | \$ 2,000,000 | \$ - | - | \$ - | | \$ - | \$ - | |
| 5200 Transfers of Funds | 85,715 | 480 | | 90,000 | | - | - | |
| 5000 Other Uses Total | \$ 2,085,715 | \$ 480 | - | \$ 90,000 | - | \$ - | \$ - | \$ - |
| 7000 Unappropriated Ending Fund Balance | \$ 585,629 | \$ 560,401 | | \$ - | | \$ - | \$ - | |
| 7000 Unappropriated Ending Fund Balance | \$ 585,629 | \$ 560,401 | - | \$ - | - | \$ - | \$ - | \$ - |
| Total Budget Requirements- Special Revenue Fund 200 | \$ 6,569,120 | \$ 5,358,640 | 26.64 | \$ 6,525,000 | 58.00 | \$ 9,669,195 | \$ 9,669,195 | \$ - |

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2020 TO JUNE 30, 2021
 SPECIAL REVENUE
 EXPENDITURE SUMMARY**

| | CODE & DESCRIPTION | Actual (Audited) | | Budget 2019-20 | Budget Next Year 2020-2021 | | |
|--|---|--------------------------|-------------------------|---------------------|----------------------------|---------------------|-------------|
| | | 2017-2018 Second Year | 2018-2019 First Year | | Proposed | Approved | Adopted |
| 1000 | Instruction | \$ 2,373,426 | \$ 3,128,989 | \$ 4,331,237 | \$ 6,795,512 | \$ 6,795,512 | |
| 2000 | Supporting Services | 269,661 | 527,805 | 603,763 | 1,373,683 | 1,373,683 | |
| 3000 | Enterprise and Community Services | 1,254,689 | 1,140,965 | 1,500,000 | 1,500,000 | 1,500,000 | |
| 4000 | Facilities Acquisition and Construction | - | - | - | - | - | |
| 5100 | Debt Service | 2,000,000 | - | - | - | - | |
| 5200 | Transfers of Funds | 85,715 | 480 | 90,000 | - | - | |
| 6000 | Contingencies | - | - | - | - | - | |
| 7000 | Unappropriated Ending Fund Balance | 585,629 | 560,401 | - | - | - | |
| Total Expenditures Special Revenue Fund 200 | | \$ 6,569,120 | \$ 5,358,640 | \$ 6,525,000 | \$ 9,669,195 | \$ 9,669,195 | \$ - |

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2020 TO JUNE 30, 2021
 SPECIAL REVENUE
 EXPENDITURE OBJECT SUMMARY**

| | CODE & DESCRIPTION | Actual (Audited) | | Budget 2019-20 | Budget Next Year 2020-2021 | | |
|--|--------------------------|--------------------------|-------------------------|---------------------|----------------------------|---------------------|-------------|
| | | 2017-2018 Second Year | 2018-2019 First Year | | Proposed | Approved | Adopted |
| 100 | Salaries | \$ 1,159,006 | \$ 1,244,568 | \$ 1,587,090 | \$ 3,320,196 | \$ 3,320,196 | |
| 200 | Associated Payroll Costs | 676,658 | 717,900 | 1,046,582 | 2,292,873 | 2,292,873 | |
| 300 | Purchased Services | 1,254,655 | 1,214,680 | 2,274,991 | 2,374,427 | 2,374,427 | |
| 400 | Supplies & Materials | 748,496 | 1,085,811 | 1,463,837 | 1,616,699 | 1,616,699 | |
| 500 | Capital Outlay | 49,543 | 520,035 | 57,500 | 60,000 | 60,000 | |
| 600 | Other Objects | 2,009,419 | 14,765 | 5,000 | 5,000 | 5,000 | |
| 700 | Transfers | 85,715 | 480 | 90,000 | - | - | |
| 800 | Other Uses of Funds | 585,629 | 560,401 | - | - | - | |
| Total Expenditures Special Revenue Fund 200 | | \$ 6,569,120 | \$ 5,358,640 | \$ 6,525,000 | \$ 9,669,195 | \$ 9,669,195 | \$ - |

DEBT SERVICE

**PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
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 2019-20 | Budget Next Year 2020-2021 | | |
|--|--------------------------|-------------------------|---------------------|----------------------------|---------------------|-------------|
| | 2017-2018 Second Year | 2018-2019 First Year | | Proposed | Approved | Adopted |
| 1510 Interest on Investments | \$ 11,109 | \$ 12,908 | \$ 10,000 | \$ 10,000 | \$ 10,000 | |
| 1970 Services Provided Other Funds | 1,043,875 | 1,095,329 | 1,145,000 | 1,235,000 | 1,235,000 | |
| Total Local Revenue | \$ 1,054,984 | \$ 1,108,238 | \$ 1,155,000 | \$ 1,245,000 | \$ 1,245,000 | \$ - |
| 5100 Long Term Debt Financing Sources | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 5400 Beginning Fund Balance | 6,281 | 14,382 | 20,000 | 20,000 | 20,000 | |
| Total Beginning Fund Balance | \$ 6,281 | \$ 14,382 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ - |
| Total Resources - Debt Service Fund 301 | \$ 1,061,265 | \$ 1,122,620 | \$ 1,175,000 | \$ 1,265,000 | \$ 1,265,000 | \$ - |

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2020 TO JUNE 30, 2021
 301 DEBT SERVICE
 EXPENDITURES**

| CODE & DESCRIPTION | Actual (Audited) | | Budget 2019-20 | Budget Next Year 2020-2021 | | |
|--|--------------------------|-------------------------|---------------------|----------------------------|---------------------|-------------|
| | 2017-2018 Second Year | 2018-2019 First Year | | Proposed | Approved | Adopted |
| 5110-610 Redemption of Bond | \$ 236,177 | \$ 240,017 | \$ 250,000 | \$ 800,000 | \$ 800,000 | |
| 5110-621 Interest Payable | 812,760 | 864,033 | 920,000 | 460,000 | 460,000 | |
| 5110-640 Fees | 11 | 41 | - | - | - | |
| 7000 Unappropriated Ending Fund Balance | 12,318 | 18,529 | 5,000 | 5,000 | 5,000 | |
| Total Budget Requirements - Debt Service Fund 301 | \$ 1,061,265 | \$ 1,122,620 | \$ 1,175,000 | \$ 1,265,000 | \$ 1,265,000 | \$ - |

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2020 TO JUNE 30, 2021
 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 2019-20 | Budget Next Year 2020-2021 | | |
|--|--------------------------|-------------------------|---------------------|----------------------------|---------------------|-------------|
| | 2017-2018 Second Year | 2018-2019 First Year | | Proposed | Approved | Adopted |
| 1510 Interest on Investments | \$ 12,298 | \$ 21,980 | \$ 20,000 | \$ 10,000 | \$ 10,000 | |
| 1970 Services Provided Other Funds | 1,352,301 | 1,417,447 | 1,468,000 | 1,570,000 | 1,570,000 | |
| Total Local Revenue | \$ 1,364,599 | \$ 1,439,426 | \$ 1,488,000 | \$ 1,580,000 | \$ 1,580,000 | \$ - |
| 5400 Beginning Fund Balance | \$ 7,443 | \$ 10,233 | \$ 17,000 | \$ 25,000 | \$ 25,000 | |
| Total Beginning Fund Balance | \$ 7,443 | \$ 10,233 | \$ 17,000 | \$ 25,000 | \$ 25,000 | \$ - |
| Total Resources - Debt Service Fund 302 | \$ 1,372,042 | \$ 1,449,659 | \$ 1,505,000 | \$ 1,605,000 | \$ 1,605,000 | \$ - |

PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
302 DEBT SERVICE
EXPENDITURES

| CODE & DESCRIPTION | Actual (Audited) | | Budget 2019-20 | Budget Next Year 2020-2021 | | |
|--|--------------------------|-------------------------|---------------------|----------------------------|---------------------|-------------|
| | 2017-2018 Second Year | 2018-2019 First Year | | Proposed | Approved | Adopted |
| 5110-610 Redemption of Bond | \$ 383,116 | \$ 381,659 | \$ 400,000 | \$ 400,000 | \$ 400,000 | |
| 5110-621 Interest Payable | 976,629 | 1,047,842 | 1,100,000 | 1,200,000 | 1,200,000 | |
| 5110-640 Fees | - | - | - | - | - | |
| 7000 Unappropriated Ending Fund Balance | 12,297 | 20,158 | 5,000 | 5,000 | 5,000 | |
| Total Budget Requirements - Debt Service Fund 302 | \$ 1,372,042 | \$ 1,449,659 | \$ 1,505,000 | \$ 1,605,000 | \$ 1,605,000 | \$ - |

**PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
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 2019-20 | Budget Next Year 2020-2021 | | |
|--|--------------------------|-------------------------|---------------------|----------------------------|---------------------|-------------|
| | 2017-2018 Second Year | 2018-2019 First Year | | Proposed | Approved | Adopted |
| 1111 District Received | \$ 3,061,709 | \$ 3,060,076 | \$ 2,887,950 | \$ 2,881,450 | \$ 2,881,450 | |
| 1112 Ad Valorem Taxes - Prior Year | 85,636 | 84,841 | 75,000 | 75,000 | 75,000 | |
| 1190 Penalties & Interest on Taxes | 4,059 | 1,385 | - | - | - | |
| 1510 Interest on Investments | 28,629 | 47,348 | 40,000 | 50,000 | 50,000 | |
| Total Local Revenue | \$ 3,180,033 | \$ 3,193,650 | \$ 3,002,950 | \$ 3,006,450 | \$ 3,006,450 | \$ - |
| 2900 Revenue for/on Behalf of the District | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Total Intermediate Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5200 Interfund Transfers | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Total Transfers In | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5400 Beginning Fund Balance | \$ 660,158 | \$ 792,752 | \$ 770,000 | \$ 685,000 | \$ 685,000 | |
| Total Beginning Fund Balance | \$ 660,158 | \$ 792,752 | \$ 770,000 | \$ 685,000 | \$ 685,000 | \$ - |
| Total Resources - Debt Service Fund 303 | \$ 3,840,191 | \$ 3,986,402 | \$ 3,772,950 | \$ 3,691,450 | \$ 3,691,450 | \$ - |

**PENDLETON SCHOOL DISTRICT
 JULY 1, 2020 TO JUNE 30, 2021
 303 DEBT SERVICE
 EXPENDITURES**

| CODE & DESCRIPTION | Actual (Audited) | | Budget 2019-20 | Budget Next Year 2020-2021 | | |
|--|--------------------------|-------------------------|---------------------|----------------------------|---------------------|-------------|
| | 2017-2018 Second Year | 2018-2019 First Year | | Proposed | Approved | Adopted |
| 5110-610 Long-Term Debt - Redemption of Principle | 6/15/2021 \$ 980,564 | \$ 1,082,545 | \$ 1,114,854 | \$ 1,701,580 | \$ 1,701,580 | |
| 5110-620 Long-Term Debt - Interest | 12/15/2020 1,003,975 | 1,003,734 | 1,003,975 | 698,225 | 698,225 | |
| | 6/15/2021 1,062,900 | 1,105,965 | 1,169,121 | 931,645 | 931,645 | |
| 5110-640 Long-Term Debt - Dues & Fees | 0 | 0 | - | - | - | |
| 7000 Unappropriated Ending Fund Balance | 792,752 | 794,157 | 485,000 | 360,000 | 360,000 | |
| Total Budget Requirements - Debt Service Fund 303 | \$ 3,840,191 | \$ 3,986,402 | \$ 3,772,950 | \$ 3,691,450 | \$ 3,691,450 | \$ - |

* Tax to balance is estimated as 90% of actual levy. The levy resolution required will be \$3,201,611. Debt service appropriation will be \$3,331,450.

CAPITAL PROJECTS FUND

PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
400 - CAPITAL PROJECTS
REVENUE DETAIL

| CODE & DESCRIPTION | Actual (Audited) | | | Budget Next Year 2020-2021 | | |
|--|--------------------------|-------------------------|-------------------|----------------------------|-------------|-------------|
| | 2017-2018 Second Year | 2018-2019 First Year | Budget 2019-20 | Proposed | Approved | Adopted |
| 1510 Earnings on Investments | \$ 13,509 | \$ 228 | \$ - | \$ - | \$ - | \$ - |
| 1960 Recovery of Prior Years' Expenditure | 12,610 | - | - | - | - | - |
| 1990 Miscellaneous | 19,828 | 24,288 | - | - | - | - |
| Total Local Revenue | \$ 45,947 | \$ 24,516 | \$ - | \$ - | \$ - | \$ - |
| 3299 Other Restricted Grants-in-aid | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total State Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5110 Bond Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5120 Bond Premium | - | - | - | - | - | - |
| 5200 Interfund Transfer | - | - | - | - | - | - |
| 5400 Beginning Fund Balance | 2,345,554 | 527,084 | - | - | - | - |
| Total Beginning Fund Balance | \$ 2,345,554 | \$ 527,084 | \$ - | \$ - | \$ - | \$ - |
| Total Resources - Capital Projects Fund 400 | \$ 2,391,501 | \$ 551,601 | \$ - | \$ - | \$ - | \$ - |

PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
400 - CAPITAL PROJECTS
EXPENDITURE FUNCTION SUMMARY

| CODE & DESCRIPTION | Actual (Audited) | | | Budget Next Year 2020-2021 | | | | |
|---|--------------------------|-------------------------|-------------|----------------------------|-------------|-------------|-------------|-------------|
| | 2017-2018 Second Year | 2018-2019 First Year | FTE | Budget 2019-2020 | FTE | Proposed | Approved | Adopted |
| 2520 Fiscal Services | \$ 1 | \$ - | - | \$ - | - | \$ - | \$ - | \$ - |
| 2000 Support Services Total | \$ 1 | \$ - | - | \$ - | - | \$ - | \$ - | \$ - |
| 4110 Service Area Direction | \$ 48,493 | \$ - | | \$ - | | \$ - | \$ - | \$ - |
| 4150 Building Acquisition, Construction & Improv Services | 1,804,666 | 546,398 | | - | | - | - | - |
| 4180 Other Capital Items | 11,256 | 5,202 | | - | | - | - | - |
| 4000 Facilities Acquisition and Construction Total | \$ 1,864,416 | \$ 551,601 | - | \$ - | - | \$ - | \$ - | \$ - |
| 7000 Unappropriated Ending Fund Balance | \$ 527,084 | \$ - | | \$ - | | \$ - | \$ - | \$ - |
| 7000 Unappropriated Ending Fund Balance | \$ 527,084 | \$ - | - | \$ - | - | \$ - | \$ - | \$ - |
| Total Budget Requirements- Capital Projects Fund 400 | \$ 2,391,501 | \$ 551,601 | 0.00 | \$ - | 0.00 | \$ - | \$ - | \$ - |

PENDLETON SCHOOL DISTRICT
JULY 1, 2020 TO JUNE 30, 2021
400 - CAPITAL PROJECTS
EXPENDITURE OBJECT SUMMARY

| CODE & DESCRIPTION | Actual (Audited) | | Budget 2019-20 | Budget Next Year 2020-2021 | | |
|--|--------------------------|-------------------------|-------------------|----------------------------|-------------|-------------|
| | 2017-2018 Second Year | 2018-2019 First Year | | Proposed | Approved | Adopted |
| 112 Classified Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 100 Salaries Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 211 PERS - Employer Contribution | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 213 PERS - Bond 1 | - | - | - | - | - | - |
| 214 PERS - Bond 2 | - | - | - | - | - | - |
| 220 Social Security | - | - | - | - | - | - |
| 231 Workers' Compensation | - | - | - | - | - | - |
| 232 Unemployment Compensation | - | - | - | - | - | - |
| 243 Life Insurance | - | - | - | - | - | - |
| 247 Health Insurance - Administrators/Classified/Confidential | - | - | - | - | - | - |
| 200 Associated Payroll Costs Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 322 Repairs and Maintenance | \$ 3,976 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 382 Legal Services | - | - | - | - | - | - |
| 383 Architect/Engineer Services | 39,739 | - | - | - | - | - |
| 389 Other Noninstructional Professional and Technical Services | - | - | - | - | - | - |
| 390 Other General Professional and Technological Services | 8,254 | - | - | - | - | - |
| 300 Purchased Services Total | \$ 51,969 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 419 General Office Supplies | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 460 Non-Consumables | 11,256 | 5,975 | - | - | - | - |
| 480 Computer Hardware | - | - | - | - | - | - |
| 400 Supplies and Materials Total | \$ 11,256 | \$ 5,975 | \$ - | \$ - | \$ - | \$ - |
| 520 Buildings Acquisitions | \$ 1,793,619 | \$ 517,739 | \$ - | \$ - | \$ - | \$ - |
| 530 Improvements Other Than Buildings | 7,071 | 27,886 | - | - | - | - |
| 541 Initial and Additional Equipment Purchase | - | - | - | - | - | - |
| 500 Capital Outlay Total | \$ 1,800,690 | \$ 545,625 | \$ - | \$ - | \$ - | \$ - |
| 640 Dues and Fees | \$ 501 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 659 Other Insurance and Judgments | - | - | - | - | - | - |
| 600 Other Objects Total | \$ 501 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 810 Planned Reserve | \$ 527,084 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 800 Other Uses of Funds Total | \$ 527,084 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Budget Requirements- Capital Projects Fund 400 | \$ 2,391,501 | \$ 551,601 | \$ - | \$ - | \$ - | \$ - |

APPENDICES

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, 2020 to June 30, 2021, will be held May 21, 2020 at 6 pm. In response to the current health emergency resulting from the COVID-19 pandemic, the meetings will be held electronically. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

The meeting will be available via Zoom. If you would like to join the meeting virtually, please email mijones@pendletonsd.org for login information.

Public comment will also be taken in written format. Written comments received by 3 pm on May 20, 2020 will be read during the public comment section of the meeting on May 21, 2020. Comments will be subject to a three-minute limit per community member.

A copy of the budget document may be inspected online at www.pendleton.k12.or.us, via email request to mijones@pendletonsd.org or obtained by mail or in person from the District Administrative Offices located at 107 NW 10th Street or on or after May 15, 2020. These are public meetings where deliberation of the budget committee will take place. Any person may provide comments at the meetings. Notice of publication is also available at www.pendleton.k12.or.us.

Dated this 8th day of May.

WELCOME TO THE PENDLETON SCHOOL DISTRICT

Welcome to the Pendleton School District. We are located at the base of the Blue Mountains in Northeastern Oregon. Pendleton is known worldwide for the Pendleton Round Up, which takes place the second week of September for more than a 100 years. We are equally proud of our school district that provides diverse opportunities for students in preparation for their lives after high school.

We are home to 3100 students, 165 licensed staff and 150 support staff. We operate four elementary schools, one middle school, one comprehensive high school and one alternative high school. In addition, we are the host to Nixya'awil Charter School that serves students on the Confederated Tribes of the Umatilla Indian Reservation.

Our work is driven by four main goals that are the focus of our efforts and they include:

- Instructional Excellence, which involves seeking out the very best people to work with our students. Then providing our staff with professional growth opportunities throughout their careers.
- Our people make the difference.



Madison Lybrand
Dayle R Stinson
Notary Public of Oregon

Subscribed and sworn to before me on this **15th day of May, A.D. 2020**

EO-10736 NOTICE OF BUDGET COMMITTEE

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:
05/12/2020

STATE OF OREGON
County of Umatilla } ss

I, *Madison Lybrand* being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, eastoregonian.com, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

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

} AFFIDAVIT OF PUBLICATION

EO-10736 NOTICE OF BUDGET COMMITTEE MEETINGS
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Published May 12th of 2020.