



107NW 10th Street, Pendleton, OR 97801

2024-2025 ADOPTED PROGRAM BUDGET

Kevin Headings
Superintendent

Michelle Jones
Budget Officer

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Pendleton Public Schools
Budget Message
2024-2025

Introduction: The proposed budget was developed based on Oregon State Funding for K-12 education at \$10.2 billion for the 2023-2025 biennium. The budget presented

1. State School Fund (SSF) funded at 100%,
2. Special Revenue Funds including Measure 98-High School Success Act, Measure 99-Outdoor School and Student Investment Account (SIA) funded at 100%,
3. Federal programs including Title I, Title IIA and Title IV funds remain constant.

Economic Impacts: State-wide revenue forecasts continue to provide financial outlook for the near future. Obviously, that may have some impact on the budget either positive or negative.

The PSD budget is presented in three fund groups: General Fund, Special Revenue Funds, and Debt Service Funds. Below is a brief description of each fund and the impacts for the 23-24 fiscal year.

General Fund – is the district’s main operating fund. Most of the district’s staff and services are budgeted and paid from this fund. Major revenue sources include local property taxes and the State School Fund. The General Fund budget for 24-25 reflects an increase of 4.5% over 23-24. Increases in the State School Fund, property taxes, investment income and the budgeted beginning fund balance account for the majority of the increase from the prior fiscal year. The increase in beginning fund balance continues to be tied to the issuance of stimulus funds. Federal ESSER grant funds will be expiring September 30, 2024. The District continues to implement conservative fiscal practices which allows PSD to continue to offer comprehensive programs and maintain staffing levels

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 \$12.7 million accounts for over 30 special revenue funds, including the Student Investment Account. The Student Investment Account (SIA) Funds are used to provide resources to 1) meet the mental and behavioral needs of students and 2) address the achievement gap of historically underrepresented student groups.

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

Conclusion: Our goal for the current budget proposal is to fund all positions that were identified in the SIA planning process and maintain the existing high-quality programming K-12 that we have accomplished over the last several years. At this time and the variables that are known, we believe we can accomplish our goals. However, three potential challenges to the budget are looming on the horizon, 1) consistent and adequate funding by the legislature of the State School Fund, 2) ongoing challenges of maintaining current staffing and programs with the ending of ESSER funds, and 3) budgetary impacts of continued declining enrollment.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "K. Headings". The signature is fluid and cursive, with a large initial "K" and a stylized "H".

Kevin Headings
Superintendent

BUDGET MESSAGE ADDENDUM

Legal Requirements

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

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

Organization of the Budget Document

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

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

Financial and Fiscal Policies

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

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

BUDGET COMMITTEE 2024-2025

<u>POSITION</u>	<u>SCHOOL BOARD MEMBERS</u>	<u>TERM EXPIRES</u>	<u>POSITION</u>	<u>APPOINTED MEMBERS</u>	<u>TERM EXPIRES</u>
1	Beth Harrison	2025	1	Bradley Henderson	2026
2	Ryan Lehnert	2027	2	Genna Banica	2026
3	Dale Freeman	2027	3	Lloyd Commander	2025
4	Preston Eagleheart	2025	4	Kevin Hale	2024
5	Mason Murphy	2027	5	Michael Corey	2024
6	Julie Muller	2027	6	Terry Oyama	2024
7	Patrick Gregg	2025	7	Susan Bower	2025

DUTIES AND REPSONSIBILITIES OF THE BUDGET COMMITTEE

Overview

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

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

Responsibilities

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

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

BUDGET CALENDAR
SCHEDULE
2024-2025

January 8, 2024	REGULAR BOARD MEETING: Approve 2023-2024 budget calendar for 2024-2025 School Year.
February 12, 2024	REGULAR BOARD MEETING
March 11, 2024	REGULAR BOARD MEETING
March 15, 2024	Deadline for written notice of contract extension to teachers and administrators.
April 8, 2024	REGULAR BOARD MEETING
April 26, 2024	Deliver First Budget Committee Meeting Notice to Local Paper
May 2, 2024	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 13, 2024	REGULAR BOARD MEETING
May 16, 2024	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 23, 2024	BUDGET COMMITTEE WORK SESSION (IF SCHEDULED)
May 28, 2024	BUDGET COMMITTEE WORK SESSION (IF SCHEDULED)
May 28, 2024	Delivery of Budget Hearing Notices to East Oregonian
May 30, 2024	Publication of NOTICE OF BUDGET HEARING (ED-1) not more than 30 days, not less than 5 days prior to hearing.
June 10, 2024	REGULAR BOARD MEETING
June 10, 2024	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 8, 2024	REGULAR BOARD MEETING
July 15, 2024	Deadline to certify the tax levy to the county assessor or request an extension.

GENERAL FUND

PENDLETON SCHOOL DISTRICT
JULY 1, 2024 TO JUNE 30, 2025
GENERAL FUND
REVENUE DETAIL

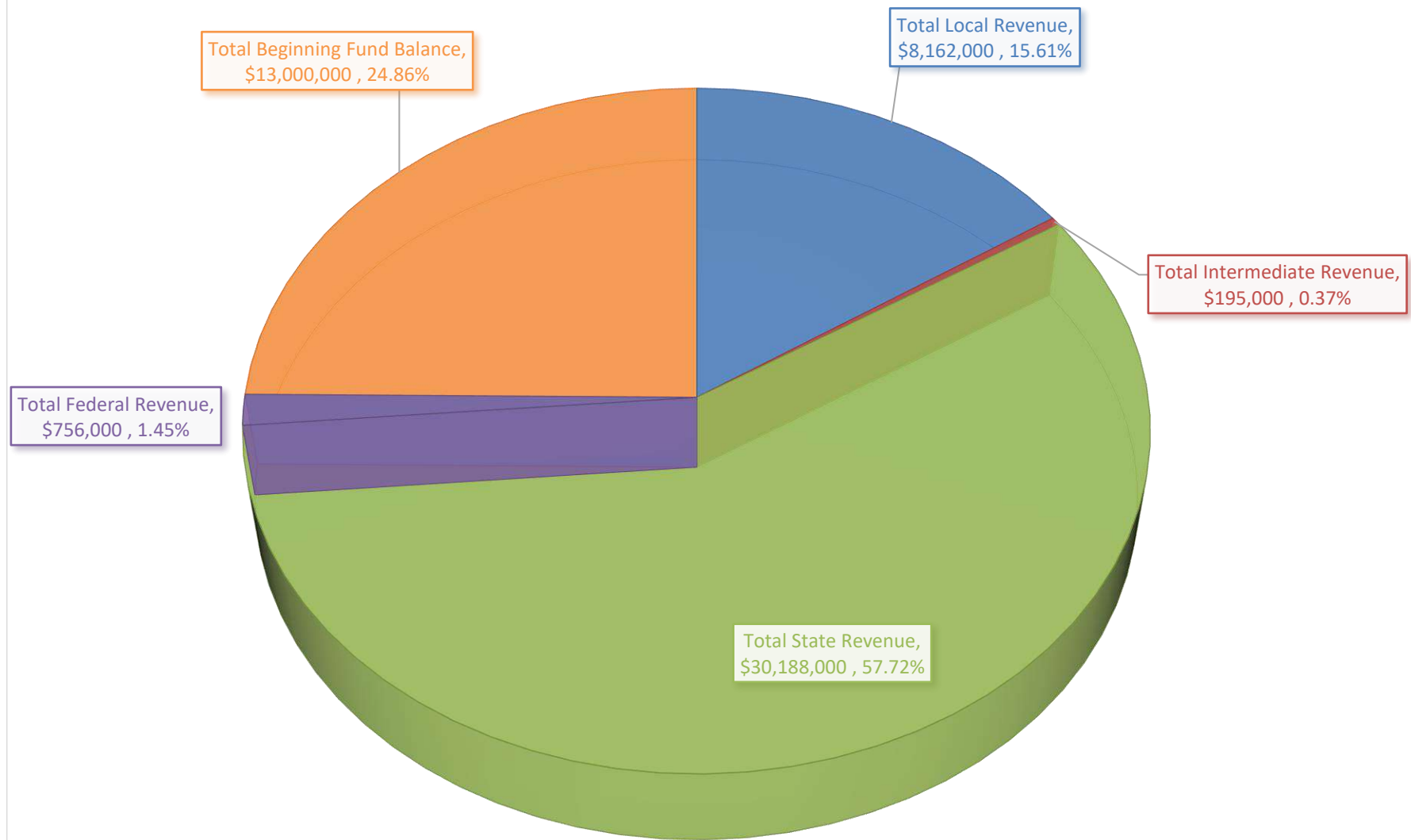
CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2024-25		
	2021-2022 Second Year	2022-2023 First Year	Budget 2023-24	Proposed	Approved	Adopted
1111 Current Year's Taxes	\$ 6,681,186	\$ 6,913,367	\$ 7,170,000	\$ 7,340,000	\$ 7,340,000	\$ 7,340,000
1112 Prior Year's Taxes	125,633	109,751	150,000	120,000	120,000	120,000
1120 Local Option Tax	-	-	-	-	-	-
1122 Prior Year's Taxes due from Local Option Tax	5,984	2,866	1,500	1,000	1,000	1,000
1198 Penalties and Interest on Taxes	19,038	12,069	1,000	1,000	1,000	1,000
1510 Earnings on Investments	54,799	395,819	150,000	375,000	375,000	375,000
1710 Student Activities	62,036	82,918	70,000	70,000	70,000	70,000
1910 Rentals	81,757	95,798	80,000	40,000	40,000	40,000
1920 Donations - Private	7,558	23,262	5,000	5,000	5,000	5,000
1960 Recovery of Prior Years' Expenditures	280	6,821	-	-	-	-
1990 Miscellaneous	211,605	110,338	100,000	210,000	210,000	210,000
1991 Substitute Reimbursement	12,204	8,569	-	-	-	-
Total Local Revenue	\$ 7,262,079	\$ 7,761,577	\$ 7,727,500	\$ 8,162,000	\$ 8,162,000	\$ 8,162,000
2101 County School Fund	\$ 96,203	\$ 111,954	\$ 100,000	\$ 115,000	\$ 115,000	\$ 115,000
2199 Other Intermediate Sources	-	4,514	-	-	-	-
2200 Restricted Revenue	81,769	81,769	80,000	80,000	80,000	80,000
Total Intermediate Revenue	\$ 177,972	\$ 198,237	\$ 180,000	\$ 195,000	\$ 195,000	\$ 195,000
3101 State School Fund	\$ 25,737,485	\$ 26,665,920	\$ 26,512,000	\$ 27,965,000	\$ 27,965,000	\$ 27,965,000
3103 Common School Fund	319,480	344,631	380,000	410,000	410,000	410,000
3199 Other Unrestricted Grants-in-aid (Tax Equalization)	-	-	-	-	-	-
3221 SSF Transportation	980,004	1,365,000	1,700,000	1,813,000	1,813,000	1,813,000
3299 Other Restricted Grants-in-aid	-	21,795	-	-	-	-
Total State Revenue	\$ 27,036,969	\$ 28,397,346	\$ 28,592,000	\$ 30,188,000	\$ 30,188,000	\$ 30,188,000
4500 Restricted Revenue from the Federal Government	\$ 2,654,020	\$ 3,923,244	\$ 3,300,000	\$ 500,000	\$ 500,000	\$ 500,000
4700 Grants in Aid from the Federal Government through Other I	3,375	12,309	-	-	-	-
4801 Federal Forest Fees	6,071	6,225	6,500	6,000	6,000	6,000
4802 Impact Aid (PL 874)	244,460	182,302	250,000	250,000	250,000	250,000
Total Federal Revenue	\$ 2,907,927	\$ 4,124,080	\$ 3,556,500	\$ 756,000	\$ 756,000	\$ 756,000
5200 Interfund Transfers	\$ 3,466	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers In	\$ 3,466	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	\$ 8,301,243	\$ 10,293,273	\$ 10,000,000	\$ 13,000,000	\$ 13,000,000	\$ 13,000,000
Total Beginning Fund Balance	\$ 8,301,243	\$ 10,293,273	\$ 10,000,000	\$ 13,000,000	\$ 13,000,000	\$ 13,000,000
Total Resources Fund 100	\$ 45,689,656	\$ 50,774,513	\$ 50,056,000	\$ 52,301,000	\$ 52,301,000	\$ 52,301,000

**PENDLETON SCHOOL DISTRICT
JULY 1, 2024 TO JUNE 30, 2025
GENERAL FUND
REVENUE SUMMARY**

CODE & DESCRIPTION		Actual (Audited)			Budget Next Year 2024-25		
		2021-2022 Second Year	2022-2023 First Year	Budget 2023-24	Proposed	Approved	Adopted
1000	Revenue from Local Sources except Tax to be levied	\$ 580,894	\$ 848,210	\$ 557,500	\$ 822,000	\$ 822,000	\$ 822,000
2000	Revenue from Intermediate Sources	177,972	198,237	180,000	195,000	195,000	195,000
3000	Revenue from State Sources	27,036,969	28,397,346	28,592,000	30,188,000	30,188,000	30,188,000
4000	Revenue from Federal Sources	2,907,927	4,124,080	3,556,500	756,000	756,000	756,000
5000	Other Sources	8,304,708	10,293,273	10,000,000	13,000,000	13,000,000	13,000,000
Total Revenue Except Taxes to be Levied		\$ 39,008,470	\$ 43,861,146	\$ 42,886,000	\$ 44,961,000	\$ 44,961,000	\$ 44,961,000
1111	Tax Turnover from Current Year's Levy	\$ 6,681,186	\$ 6,913,367	\$ 7,170,000	\$ 7,340,000	\$ 7,340,000	\$ 7,340,000
**	Taxes Required to Balance						
Total Resources Fund 100		\$ 45,689,656	\$ 50,774,513	\$ 50,056,000	\$ 52,301,000	\$ 52,301,000	\$ 52,301,000

* 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, 2024 TO JUNE 30, 2025
GENERAL FUND
EXPENDITURE FUNCTION SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		FTE	Budget 2023-2024	FTE	Budget Next Year 2024-2025		
	2021-2022 Second Year	2022-2023 First Year				Proposed	Approved	Adopted
1111 Elementary Instruction (K-3)	\$ 7,344,470	\$ 8,065,924	61.75	\$ 9,432,086	58.75	\$ 8,791,013	\$ 8,791,013	\$ 8,791,013
1121 Middle School Instruction	3,510,551	3,590,868	28.40	3,957,964	27.40	3,836,452	3,836,452	3,836,452
1122 Middle School Extra-Curricular	106,677	104,053		121,428		120,454	120,454	120,454
1131 High School Instruction	4,391,484	4,409,055	33.35	4,896,938	32.35	4,701,811	4,701,811	4,701,811
1132 High School Extra-Curricular	489,067	498,757		546,150		564,015	564,015	564,015
1210 Programs for Talented and Gifted	215	60		3,263		3,100	3,100	3,100
1250 Special Education Programs	4,367,583	4,558,312	78.60	5,392,751	73.75	5,270,909	5,270,909	5,270,909
1280 Alternative Education	237,524	220,510	1.65	257,746	1.50	266,147	266,147	266,147
1288 Charter Schools	832,164	884,969		950,000		950,000	950,000	950,000
1289 Other Alternative Programs	331,475	207,575		410,000		410,000	410,000	410,000
1291 ESL Program	244,304	255,886	2.05	289,668	2.05	294,709	294,709	294,709
1400 Summer School	37,017	44,634		45,000		55,000	55,000	55,000
1000 Instruction Total	\$ 21,892,531	\$ 22,840,604	205.80	\$ 26,302,995	195.80	\$ 25,263,610	\$ 25,263,610	\$ 25,263,610
2110 Attendance and Social Work Services	\$ 40,018	\$ 41,162		\$ 59,076		\$ 74,075	\$ 74,075	\$ 74,075
2120 Guidance Services	1,218,364	1,313,307	11.00	1,350,290	11.00	1,454,516	1,454,516	1,454,516
2130 Health Services	-	662		1,100		1,000	1,000	1,000
2140 Psychological Services	40,251	42,580	0.50	46,281	0.50	49,078	49,078	49,078
2190 Service Direction, Student Support Services	211,778	220,595	1.40	235,298	1.40	241,285	241,285	241,285
2210 Improvement of Instruction Services	46,411	49,910		69,550		69,000	69,000	69,000
2220 Educational Media Services	321,757	323,056	6.00	385,747	6.00	410,271	410,271	410,271
2240 Instructional Staff Development	-	-		-		-	-	-
2310 Board of Education Services	155,153	158,842		204,075		214,075	214,075	214,075
2321 Office of the Superintendent Services	733,615	790,628	4.90	1,098,434	5.40	1,065,435	1,065,435	1,065,435
2410 Office of the Principal Services	2,918,411	2,923,089	23.00	3,159,677	23.00	3,248,720	3,248,720	3,248,720
2520 Fiscal Services	587,192	653,874	3.00	724,311	3.00	812,561	812,561	812,561
2540 Operation and Maintenance of Plant Services	3,603,827	4,300,445	28.00	5,947,100	29.00	6,791,306	6,791,306	6,791,306
2550 Student Transportation Services	1,819,544	2,572,362		3,300,200	0.50	4,030,459	4,030,459	4,030,459
2660 Technology Services	1,466,690	1,300,159		1,827,000		2,047,500	2,047,500	2,047,500
2680 Translation Services	89	1,813		-		-	-	-
2700 Supplemental Retirement Programs	336,453	313,774		337,865		271,110	271,110	271,110
2000 Support Services Total	\$ 13,499,552	\$ 15,006,260	77.80	\$ 18,746,005	79.80	\$ 20,780,390	\$ 20,780,390	\$ 20,780,390
5110 Long-Term Debt Service	\$ 4,300	\$ 4,450		\$ 6,000		\$ 6,000	\$ 6,000	\$ 6,000
5120 Short-Term Debt Retirement	-	-		1,000		1,000	1,000	1,000
5200 Transfers of Funds	-	-		-		-	-	-
5000 Other Uses Total	\$ 4,300	\$ 4,450	-	\$ 7,000	-	\$ 7,000	\$ 7,000	\$ 7,000
6110 Operating Contingency	\$ -	\$ -		\$ 5,000,000		\$ 6,250,000	\$ 6,250,000	\$ 6,250,000
6000 Contingency Total	\$ -	\$ -	-	\$ 5,000,000	-	\$ 6,250,000	\$ 6,250,000	\$ 6,250,000
7000 Unappropriated Ending Fund Balance	\$ 10,293,273	\$ 12,923,200		\$ -		\$ -	\$ -	\$ -
7000 Unappropriated Ending Fund Balance	\$ 10,293,273	\$ 12,923,200	-	\$ -	-	\$ -	\$ -	\$ -
Total Budget Requirements- General Fund 100	\$ 45,689,656	\$ 50,774,513	283.60	\$ 50,056,000	275.60	\$ 52,301,000	\$ 52,301,000	\$ 52,301,000

**PENDLETON SCHOOL DISTRICT
JULY 1, 2024 TO JUNE 30, 2025
GENERAL FUND
EXPENDITURE SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2023-24	Budget Next Year 2024-25		
	2021-2022 Second Year	2022-2023 First Year		Proposed	Approved	Adopted
1000 Instruction	\$ 21,892,531	\$ 22,840,604	\$ 26,302,995	\$ 25,263,610	\$ 25,263,610	\$ 25,263,610
2000 Support Services	13,499,552	15,006,260	18,746,005	20,780,390	20,780,390	20,780,390
3000 Enterprise and Community Services	-	-	-	-	-	-
4000 Facilities	-	-	-	-	-	-
5000 Other Uses	4,300	4,450	7,000	7,000	7,000	7,000
6000 Contingencies	-	-	5,000,000	6,250,000	6,250,000	6,250,000
7000 Unappropriated Ending Fund Balance	10,293,273	12,923,200	-	-	-	-
Total Expenditures Fund 100	\$ 45,689,656	\$ 50,774,513	\$ 50,056,000	\$ 52,301,000	\$ 52,301,000	\$ 52,301,000

**PENDLETON SCHOOL DISTRICT
JULY 1, 2024 TO JUNE 30, 2025
GENERAL FUND
EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2023-24	Budget Next Year 2024-25		
	2021-2022 Second Year	2022-2023 First Year		Proposed	Approved	Adopted
111 Licensed Salaries	\$ 11,131,301	\$ 11,577,274	\$ 12,493,054	\$ 12,458,234	\$ 12,458,234	\$ 12,458,234
112 Classified Salaries	3,382,809	3,522,217	4,139,816	4,296,363	4,296,363	4,296,363
113 Administrators	1,753,799	1,824,889	2,086,907	2,089,264	2,089,264	2,089,264
116 Early Retiree Stipend	314,873	293,284	257,872	195,772	195,772	195,772
121 Substitutes - Licensed	1,039,550	916,202	1,042,875	520,000	520,000	520,000
122 Substitutes - Classified	203,716	255,165	205,025	189,525	189,525	189,525
131 Longevity - Licensed	22,750	23,780	26,023	27,517	27,517	27,517
132 Longevity - Administrators/Classified/Confidential	74,701	63,771	82,316	91,342	91,342	91,342
134 Additional Salary	159,842	147,234	172,267	176,162	176,162	176,162
135 Overtime	6,527	3,213	10,000	10,000	10,000	10,000
100 Salaries Total	\$ 18,089,868	\$ 18,627,029	\$ 20,516,155	\$ 20,054,178	\$ 20,054,178	\$ 20,054,178
211 PERS - Employer Contribution	\$ 322,596	\$ 255,069	\$ 234,081	\$ 205,145	\$ 205,145	\$ 205,145
213 PERS - Bond 1	1,118,593	1,161,389	1,388,894	1,333,539	1,333,539	1,333,539
214 PERS - Bond 2	1,439,792	1,488,516	1,785,721	1,714,551	1,714,551	1,714,551
220 Social Security	1,356,667	1,397,797	1,595,884	1,524,550	1,524,550	1,524,550
231 Workers' Compensation	100,087	114,192	125,912	129,319	129,319	129,319
232 Unemployment Compensation	17,715	18,286	109,959	303,005	303,005	303,005
233 Paid Family & Medical Leave	-	-	79,535	79,065	79,065	79,065
240 Contractual Employee Benefits	46,338	47,668	65,000	65,000	65,000	65,000
242 Health Insurance - Retirees	8,109	8,384	60,000	60,000	60,000	60,000
243 Life Insurance	25,437	24,183	24,341	23,302	23,302	23,302
247 Health Insurance - Administrators/Classified/Confidential	2,524,787	2,494,959	2,991,793	2,924,949	2,924,949	2,924,949
248 Health Insurance - Licensed	2,915,914	2,896,426	3,347,760	3,214,560	3,214,560	3,214,560
200 Associated Payroll Costs Total	\$ 9,876,035	\$ 9,906,868	\$ 11,808,881	\$ 11,576,985	\$ 11,576,985	\$ 11,576,985
310 Instruction, Technical and Professional Services	\$ -	\$ -	\$ 750	\$ 750	\$ 750	\$ 750
311 Instructional Services	331,475	207,575	410,000	410,000	410,000	410,000
319 Other Instr/Prof Services	33,219	-	-	-	-	-
322 Repair & Maintenance Services	138,066	152,957	1,223,080	1,226,230	1,226,230	1,226,230
324 Rentals	22,852	36,346	37,400	62,400	62,400	62,400
325 Electricity	472,815	523,370	621,500	775,000	775,000	775,000
326 Fuel	87,405	135,750	200,000	200,000	200,000	200,000
327 Water and Sewage	187,026	167,904	224,000	224,000	224,000	224,000
328 Garbage	88,679	100,646	117,000	117,000	117,000	117,000
331 Reimbursable Student Transportation	1,674,067	2,427,500	3,100,275	3,700,275	3,700,275	3,700,275
332 Non-Reimbursable Student Transportation	165,960	149,078	202,200	267,200	267,200	267,200
341 Travel, Local in District	5,788	2,392	5,010	4,950	4,950	4,950
342 Travel, Out of District	23,625	34,208	65,850	71,675	71,675	71,675
343 Travel, Student, Out of District	37,766	44,256	34,495	34,695	34,695	34,695
351 Telephone	171,431	160,907	196,025	309,925	309,925	309,925

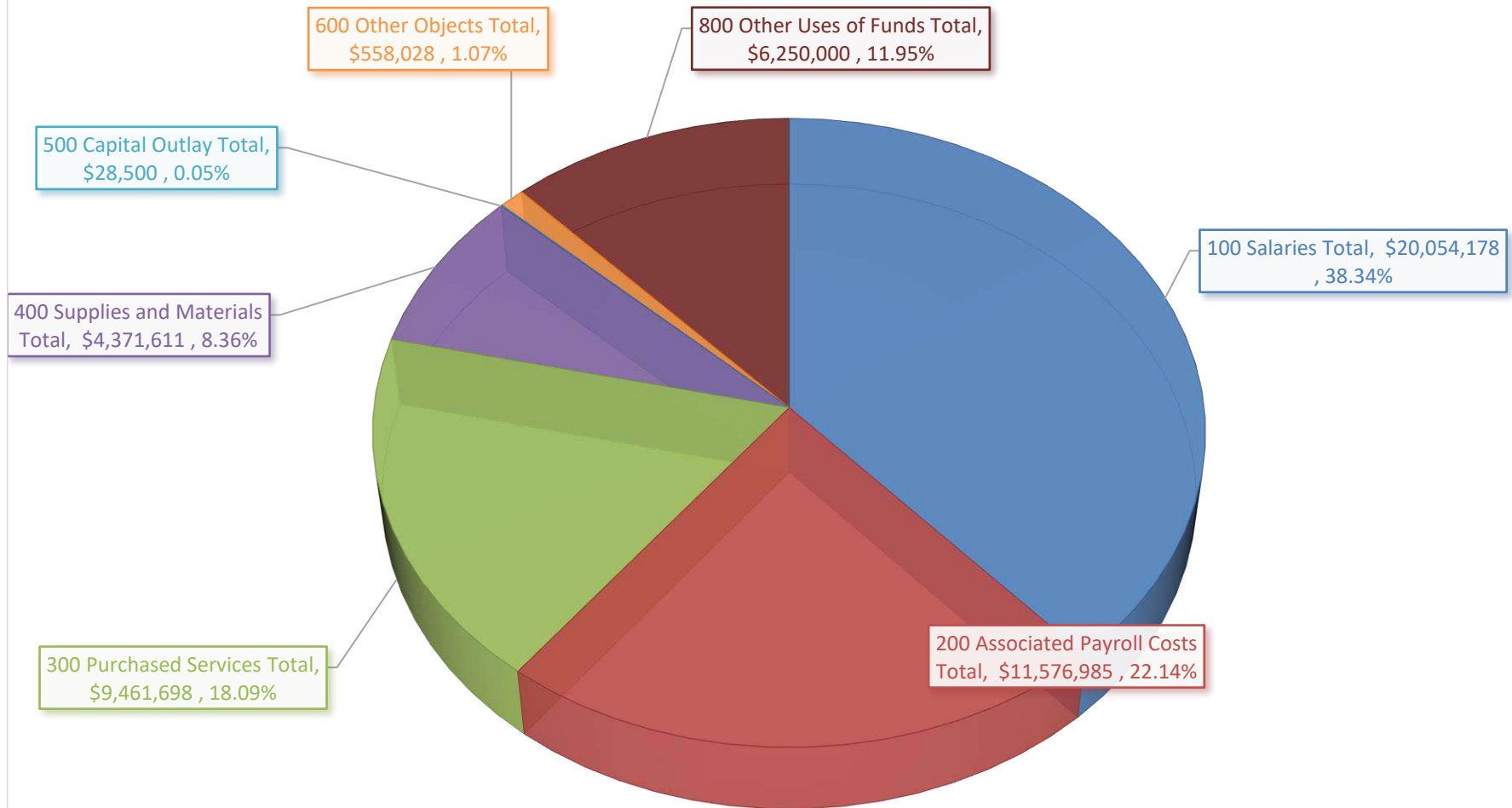
**PENDLETON SCHOOL DISTRICT
JULY 1, 2024 TO JUNE 30, 2025
GENERAL FUND
EXPENDITURE OBJECT SUMMARY**

CODE & DESCRIPTION	Actual (Audited)		Budget 2023-24	Budget Next Year 2024-25		
	2021-2022 Second Year	2022-2023 First Year		Proposed	Approved	Adopted
353 Postage	23,252	24,472	32,225	34,725	34,725	34,725
354 Advertising	34,289	33,175	32,000	42,000	42,000	42,000
355 Printing and Binding	70,073	77,104	102,500	109,818	109,818	109,818
360 Charter School Payments	832,164	884,969	950,000	950,000	950,000	950,000
374 Other Tuition	12,420	20,800	52,000	52,000	52,000	52,000
381 Audit Services	35,203	35,000	40,500	40,500	40,500	40,500
382 Legal Services	5,111	5,759	8,500	8,500	8,500	8,500
385 Management Services	-	-	6,000	6,000	6,000	6,000
386 Data Processing Services	330,897	424,361	480,000	480,000	480,000	480,000
387 Statistical Services	3,841	3,956	4,200	4,200	4,200	4,200
389 Other Non-instructional Professional/Technical Services	50,317	73,932	82,950	94,950	94,950	94,950
390 Other General Professional and Technological Services	159,085	165,538	221,205	234,905	234,905	234,905
300 Purchased Services Total	\$ 4,996,825	\$ 5,891,953	\$ 8,449,665	\$ 9,461,698	\$ 9,461,698	\$ 9,461,698
411 Teaching Supplies	\$ 72,037	\$ 92,961	\$ 150,612	\$ 153,048	\$ 153,048	\$ 153,048
412 Auto Supplies	22,368	25,358	26,000	31,000	31,000	31,000
414 Custodial Supplies	115,926	131,853	142,500	175,500	175,500	175,500
415 A - V Supplies	232	1,778	2,018	2,691	2,691	2,691
416 Computer Supplies	13,155	8,866	16,050	15,050	15,050	15,050
418 Merchandise	-	1,405	2,100	2,100	2,100	2,100
419 General Office Supplies	383,967	347,768	856,645	1,186,189	1,186,189	1,186,189
420 Textbooks	205,215	789,269	1,113,200	1,114,200	1,114,200	1,114,200
425 Replacement Textbooks	58	304	1,850	1,850	1,850	1,850
430 Library Books	5,411	7,385	8,100	8,350	8,350	8,350
440 Periodicals	1,414	972	1,750	1,750	1,750	1,750
460 Non-Consumable Items	704,554	783,569	996,633	1,213,433	1,213,433	1,213,433
470 Computer Software	165,287	132,014	185,900	192,250	192,250	192,250
480 Computer Hardware	239,090	17,322	277,100	274,200	274,200	274,200
400 Supplies and Materials Total	\$ 1,928,712	\$ 2,340,824	\$ 3,780,458	\$ 4,371,611	\$ 4,371,611	\$ 4,371,611
520 Buildings Acquisitions	\$ 35,994	\$ 504,926	\$ -	\$ -	\$ -	\$ -
530 Improvements Other Than Buildings	88,037	136,346	-	-	-	-
541 Initial and Additional Equipment Purchase	14,505	21,695	24,500	24,500	24,500	24,500
542 Replacement Equipment Purchase	-	-	4,000	4,000	4,000	4,000
500 Capital Outlay Total	\$ 138,536	\$ 662,967	\$ 28,500	\$ 28,500	\$ 28,500	\$ 28,500
621 Regular Interest	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
640 Dues and Fees	52,341	63,146	65,591	66,278	66,278	66,278
651 Liability Insurance	97,345	103,220	125,000	135,000	135,000	135,000
652 Fidelity Bond Premiums	-	-	750	750	750	750
653 Property Insurance Premiums	216,721	255,305	280,000	355,000	355,000	355,000
600 Other Objects Total	\$ 366,407	\$ 421,671	\$ 472,341	\$ 558,028	\$ 558,028	\$ 558,028

PENDLETON SCHOOL DISTRICT
JULY 1, 2024 TO JUNE 30, 2025
GENERAL FUND
EXPENDITURE OBJECT SUMMARY

CODE & DESCRIPTION	Actual (Audited)		Budget 2023-24	Budget Next Year 2024-25		
	2021-2022 Second Year	2022-2023 First Year		Proposed	Approved	Adopted
710 Fund Modification	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700 Transfers Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
810 Planned Reserve	\$ 10,293,273	\$ 12,923,200	\$ 5,000,000	\$ 6,250,000	\$ 6,250,000	\$ 6,250,000
800 Other Uses of Funds Total	\$ 10,293,273	\$ 12,923,200	\$ 5,000,000	\$ 6,250,000	\$ 6,250,000	\$ 6,250,000
Total Budget Requirements- General Fund 100	\$ 45,689,656	\$ 50,774,513	\$ 50,056,000	\$ 52,301,000	\$ 52,301,000	\$ 52,301,000

GENERAL FUND EXPENDITURES BY OBJECT CODE

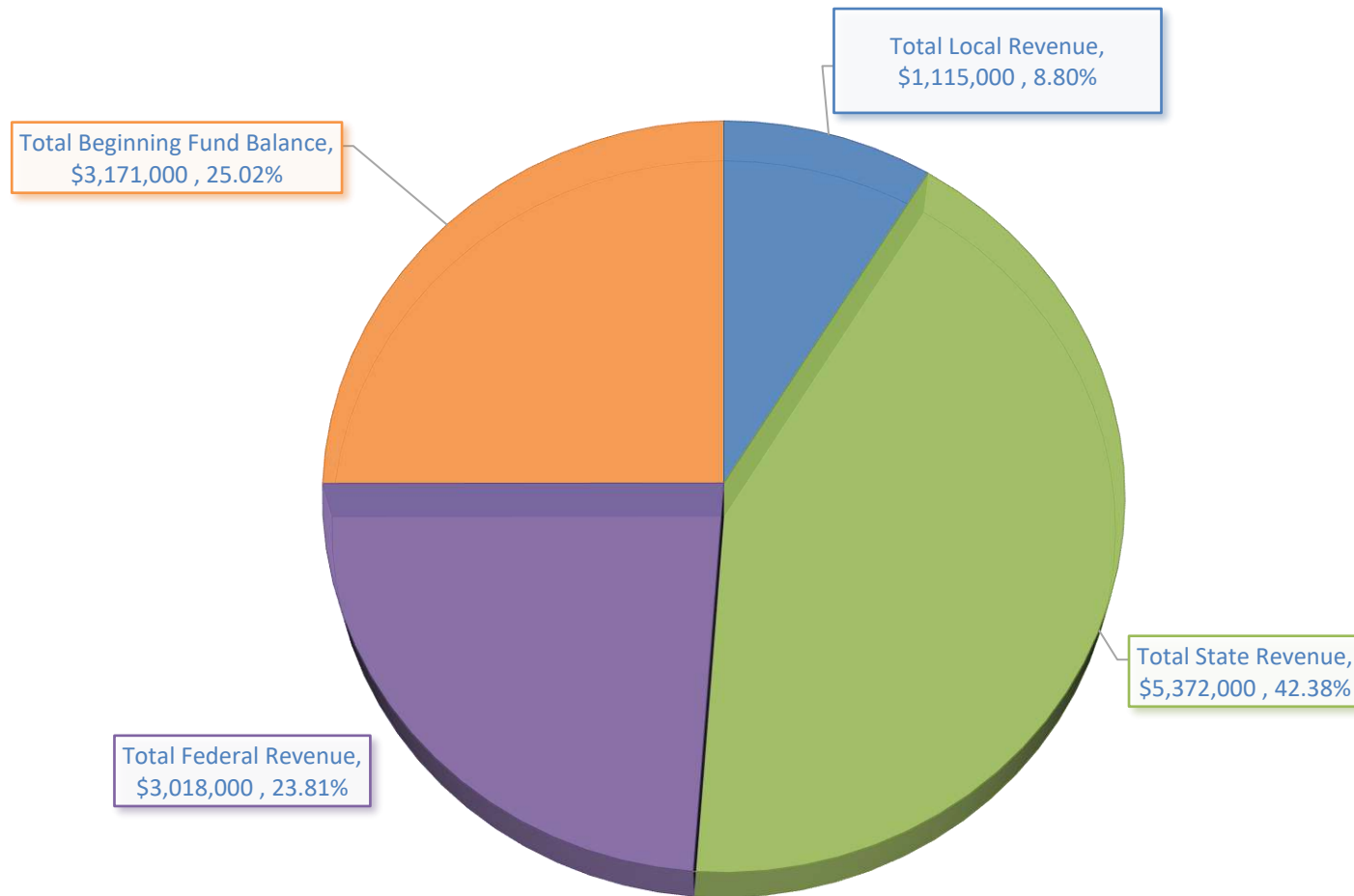


SPECIAL REVENUE

**PENDLETON SCHOOL DISTRICT
JULY 1, 2024 TO JUNE 30, 2025
SPECIAL REVENUE
REVENUE**

CODE & DESCRIPTION	Actual (Audited)			Budget Next Year 2024-25		
	2021-2022 Second Year	2022-2023 First Year	Budget 2023-24	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 4,359	\$ 26,826	\$ 5,000	\$ 35,000	\$ 35,000	\$ 35,000
1620 Food Service - Daily Sales	20,066	16,912	10,000	25,000	25,000	25,000
1710 Student Activities	575,747	640,801	557,000	650,000	650,000	650,000
1920 Donations - Private	42,333	90,308	189,000	216,500	299,500	299,500
1960 Recovery of Prior Years' Expenditures	-	250	-	-	-	-
1990 Miscellaneous	81,419	82,186	85,000	105,500	105,500	105,500
Total Local Revenue	\$ 723,925	\$ 857,284	\$ 846,000	\$ 1,032,000	\$ 1,115,000	\$ 1,115,000
2200 Restricted Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2900 Revenue for/on Behalf of the District	-	-	-	-	-	-
Total Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3102 State School Fund - School Lunch Match	\$ 11,820	\$ 10,743	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
3200 Restricted Grants-In-Aid	3,912,046	4,628,224	4,771,075	5,359,000	5,359,000	5,359,000
Total State Revenue	\$ 3,923,866	\$ 4,638,966	\$ 4,784,075	\$ 5,372,000	\$ 5,372,000	\$ 5,372,000
4500 Restricted Revenue from the Federal Government thru Sta	\$ 2,646,653	\$ 2,370,712	\$ 3,073,000	\$ 2,908,000	\$ 2,908,000	\$ 2,908,000
4700 Grants-In-Aid from the Federal Gov't through other Agency	347,555	315,228	-	-	-	-
4900 Revenue for/on Behalf of the District	106,372	98,551	110,000	110,000	110,000	110,000
Total Federal Revenue	\$ 3,100,579	\$ 2,784,491	\$ 3,183,000	\$ 3,018,000	\$ 3,018,000	\$ 3,018,000
5200 Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	\$ 825,455	\$ 1,852,084	\$ 2,649,700	\$ 3,171,000	\$ 3,171,000	\$ 3,171,000
Total Beginning Fund Balance	\$ 825,455	\$ 1,852,084	\$ 2,649,700	\$ 3,171,000	\$ 3,171,000	\$ 3,171,000
Total Resources Special Revenue Fund 200	\$ 8,573,825	\$ 10,132,826	\$ 11,462,775	\$ 12,593,000	\$ 12,676,000	\$ 12,676,000

SPECIAL REVENUE BY REVENUE SOURCE



PENDLETON SCHOOL DISTRICT
JULY 1, 2024 TO JUNE 30, 2025
SPECIAL REVENUE
EXPENDITURE FUNCTION SUMMARY

CODE & DESCRIPTION		Actual (Audited)			Budget Next Year 2024-2025				
		2021-2022 Second Year	2022-2023 First Year	FTE	Budget 2023-2024	FTE	Proposed	Approved	Adopted
1111	Elementary Instruction (K-3)	\$ 619,553	\$ 1,410,553	8.00	\$ 1,457,045	10.00	\$ 2,218,343	\$ 2,218,343	\$ 2,218,343
1113	Elementary Extra-Curricular	10,599	12,522		50,000		150,000	150,000	150,000
1121	Middle School Instruction	151,453	171,185	0.75	262,211	1.75	299,765	299,765	299,765
1122	Middle School Extra-Curricular	64,168	76,461		200,000		225,000	225,000	225,000
1131	High School Instruction	412,403	386,943	4.00	484,481	5.00	577,270	577,270	577,270
1132	High School Extra-Curricular	493,128	511,035		912,500		912,500	995,500	995,500
1220	Restrictive Programs for Students With Disabilities	602,865	540,803	3.60	775,000	3.60	580,000	580,000	580,000
1250	Special Education Programs	618,993	644,860	10.00	1,221,266	16.00	1,241,572	1,241,572	1,241,572
1272	Title IA/D	886,074	903,321	10.10	855,000	10.10	855,000	855,000	855,000
1280	Alternative Education	295,982	278,971	2.70	301,953	2.70	263,315	263,315	263,315
1288	Charter Schools	77,586	80,046		-		-	-	-
1291	English Language Learner	134,484	159,260	1.95	187,289	1.95	182,549	182,549	182,549
1400	Summer School Services	104,194	32,077		275,000		275,000	275,000	275,000
1000 Instruction Total		\$ 4,471,483	\$ 5,208,036	41.10	\$ 6,981,745	51.10	\$ 7,780,314	\$ 7,863,314	\$ 7,863,314
2110	Attendance and Social Work Service	\$ 202,577	\$ 267,156	2.80	\$ 256,029	2.80	\$ 461,458	\$ 461,458	\$ 461,458
2120	Guidance	415,179	563,093	4.00	767,429	4.00	602,314	602,314	602,314
2130	Health Services	25,709	-		-		-	-	-
2210	Improvement of Instruction Services	140,856	413,776	0.25	308,200	0.33	246,500	246,500	246,500
2240	Instructional Staff Development	-	-		-		-	-	-
2321	Office of the Superintendent	-	248						
2410	Office of the Principal Services	101,008	127,800	1.00	172,372	1.00	150,490	150,490	150,490
2540	Operation and Maintenance of Plant Services	3,381	-		370,000		560,000	560,000	560,000
2550	Student Transportation Services	-	159		1,000		6,500	6,500	6,500
2660	Technology Services	20,000	10,000		13,000		15,000	15,000	15,000
2690	Other Support Services - Central	-	75,000		75,000		82,425	82,425	82,425
2000 Support Services Total		\$ 908,710	\$ 1,457,233	8.05	\$ 1,963,030	8.13	\$ 2,124,687	\$ 2,124,687	\$ 2,124,687
3100	Food Services	\$ 1,341,548	\$ 1,438,042	0.30	\$ 2,518,000	0.30	\$ 2,688,000	\$ 2,688,000	\$ 2,688,000
3300	Community Services	-	-		-		-	-	-
3000 Enterprise and Community Services Total		\$ 1,341,548	\$ 1,438,042	0.30	\$ 2,518,000	0.30	\$ 2,688,000	\$ 2,688,000	\$ 2,688,000
5110	Long-Term Debt Service	\$ -	\$ -	-	\$ -		\$ -	\$ -	\$ -
5200	Transfers of Funds	-	-		-		-	-	-
5000 Other Uses Total		\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -
7000	Unappropriated Ending Fund Balance	\$ 1,852,084	\$ 2,029,515		\$ -		\$ -	\$ -	\$ -
7000 Unappropriated Ending Fund Balance		\$ 1,852,084	\$ 2,029,515	-	\$ -	-	\$ -	\$ -	\$ -
Total Budget Requirements- Special Revenue Fund 200		\$ 8,573,825	\$ 10,132,826	49.45	\$ 11,462,775	59.53	\$ 12,593,000	\$ 12,676,000	\$ 12,676,000

**PENDLETON SCHOOL DISTRICT
JULY 1, 2024 TO JUNE 30, 2025
SPECIAL REVENUE
EXPENDITURE SUMMARY**

	CODE & DESCRIPTION	Actual (Audited)		Budget 2023-24	Budget Next Year 2024-25		
		2021-2022 Second Year	2022-2023 First Year		Proposed	Approved	Adopted
1000	Instruction	\$ 4,471,483	\$ 5,208,036	\$ 6,981,745	\$ 7,780,314	\$ 7,863,314	\$ 7,863,314
2000	Supporting Services	908,710	1,457,233	1,963,030	2,124,686	2,124,686	2,124,686
3000	Enterprise and Community Services	1,341,548	1,438,042	2,518,000	2,688,000	2,688,000	2,688,000
4000	Facilities Acquisition and Construction	-	-	-	-	-	-
5100	Debt Service	-	-	-	-	-	-
5200	Transfers of Funds	-	-	-	-	-	-
6000	Contingencies	-	-	-	-	-	-
7000	Unappropriated Ending Fund Balance	1,852,084	2,029,515	-	-	-	-
Total Expenditures Special Revenue Fund 200		\$ 8,573,825	\$ 10,132,826	\$ 11,462,775	\$ 12,593,000	\$ 12,676,000	\$ 12,676,000

**PENDLETON SCHOOL DISTRICT
JULY 1, 2024 TO JUNE 30, 2025
SPECIAL REVENUE
EXPENDITURE OBJECT SUMMARY**

	CODE & DESCRIPTION	Actual (Audited)		Budget 2023-24	Budget Next Year 2024-25		
		2021-2022 Second Year	2022-2023 First Year		Proposed	Approved	Adopted
100	Salaries	\$ 2,661,109	\$ 2,905,556	\$ 3,493,702	\$ 3,801,098	\$ 3,801,098	\$ 3,801,098
200	Associated Payroll Costs	1,570,271	1,635,791	2,181,477	2,306,024	2,306,024	2,306,024
300	Purchased Services	1,192,641	1,660,681	2,703,507	2,960,225	2,960,225	2,960,225
400	Supplies & Materials	1,024,463	1,219,730	2,250,701	2,166,253	2,169,253	2,169,253
500	Capital Outlay	220,394	82,766	398,000	594,400	674,400	674,400
600	Other Objects	52,864	598,788	435,388	765,000	765,000	765,000
700	Transfers	-	-	-	-	-	-
800	Other Uses of Funds	1,852,084	2,029,515	-	-	-	-
Total Expenditures Special Revenue Fund 200		\$ 8,573,825	\$ 10,132,826	\$ 11,462,775	\$ 12,593,000	\$ 12,676,000	\$ 12,676,000

DEBT SERVICE

PENDLETON SCHOOL DISTRICT
JULY 1, 2024 TO JUNE 30, 2025
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 2023-24	Budget Next Year 2024-25		
	2021-2022 Second Year	2022-2023 First Year		Proposed	Approved	Adopted
1510 Interest on Investments	\$ 4,542	\$ 31,582	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
1970 Services Provided Other Funds	1,284,851	1,346,277	1,416,340	1,485,845	1,485,845	1,485,845
Total Local Revenue	\$ 1,289,393	\$ 1,377,860	\$ 1,436,340	\$ 1,505,845	\$ 1,505,845	\$ 1,505,845
5100 Long Term Debt Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	6,549	5,757	25,000	40,000	40,000	40,000
Total Beginning Fund Balance	\$ 6,549	\$ 5,757	\$ 25,000	\$ 40,000	\$ 40,000	\$ 40,000
Total Resources - Debt Service Fund 301	\$ 1,295,942	\$ 1,383,616	\$ 1,461,340	\$ 1,545,845	\$ 1,545,845	\$ 1,545,845

**PENDLETON SCHOOL DISTRICT
JULY 1, 2024 TO JUNE 30, 2025
301 DEBT SERVICE
EXPENDITURES**

CODE & DESCRIPTION		Actual (Audited)		Budget 2023-24	Budget Next Year 2024-25		
		2021-2022 Second Year	2022-2023 First Year		Proposed	Approved	Adopted
5110-610	Redemption of Bond	\$ 860,000	\$ 970,000	\$ 1,090,000	\$ 1,220,000	\$ 1,220,000	\$ 1,220,000
5110-621	Interest Payable	426,721	379,593	326,340	265,845	265,845	265,845
5110-640	Fees	1	1	-	-	-	-
5200	Transfer	3,464	-	-	-	-	-
7000	Unappropriated Ending Fund Balance	5,757	34,022	45,000	60,000	60,000	60,000
Total Budget Requirements - Debt Service Fund 301		\$ 1,295,942	\$ 1,383,616	\$ 1,461,340	\$ 1,545,845	\$ 1,545,845	\$ 1,545,845

**PENDLETON SCHOOL DISTRICT
JULY 1, 2024 TO JUNE 30, 2025
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 2023-24	Budget Next Year 2024-25		
	2021-2022 Second Year	2022-2023 First Year		Proposed	Approved	Adopted
1510 Interest on Investments	\$ 4,612	\$ 23,968	\$ 20,000	\$ 35,000	\$ 35,000	\$ 35,000
1970 Services Provided Other Funds	1,643,139	1,724,915	1,810,000	1,897,048	1,897,048	1,897,048
Total Local Revenue	\$ 1,647,751	\$ 1,748,884	\$ 1,830,000	\$ 1,932,048	\$ 1,932,048	\$ 1,932,048
5400 Beginning Fund Balance	\$ 5,910	\$ 3,917	\$ 25,000	\$ 40,000	\$ 40,000	\$ 40,000
Total Beginning Fund Balance	\$ 5,910	\$ 3,917	\$ 25,000	\$ 40,000	\$ 40,000	\$ 40,000
Total Resources - Debt Service Fund 302	\$ 1,653,662	\$ 1,752,801	\$ 1,855,000	\$ 1,972,048	\$ 1,972,048	\$ 1,972,048

**PENDLETON SCHOOL DISTRICT
JULY 1, 2024 TO JUNE 30, 2025
302 DEBT SERVICE
EXPENDITURES**

CODE & DESCRIPTION		Actual (Audited)		Budget 2023-24	Budget Next Year 2024-25		
		2021-2022 Second Year	2022-2023 First Year		Proposed	Approved	Adopted
5110-610	Redemption of Bond	\$ 375,291	\$ 375,161	\$ 1,385,000	\$ 1,550,000	\$ 1,550,000	\$ 1,550,000
5110-621	Interest Payable	1,274,454	1,354,583	425,000	347,048	347,048	347,048
5110-640	Fees	-	-	-	-	-	-
7000	Unappropriated Ending Fund Balance	3,917	23,056	45,000	75,000	75,000	75,000
Total Budget Requirements - Debt Service Fund 302		\$ 1,653,662	\$ 1,752,801	\$ 1,855,000	\$ 1,972,048	\$ 1,972,048	\$ 1,972,048

PENDLETON SCHOOL DISTRICT
JULY 1, 2024 TO JUNE 30, 2025
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 2023-24	Budget Next Year 2024-25		
		2021-2022 Second Year	2022-2023 First Year		Proposed	Approved	Adopted
1111	District Received	\$ 3,354,232	\$ 3,533,247	\$ 3,404,381	\$ 3,403,727	\$ 3,403,727	\$ 3,403,727
1112	Ad Valorem Taxes - Prior Year	65,224	54,755	50,000	60,000	60,000	60,000
1190	Penalties & Interest on Taxes	9,425	5,913	-	-	-	-
1510	Interest on Investments	8,397	60,343	50,000	100,000	100,000	100,000
Total Local Revenue		\$ 3,437,277	\$ 3,654,258	\$ 3,504,381	\$ 3,563,727	\$ 3,563,727	\$ 3,563,727
2199	Other Intermediate Sources	\$ -	\$ 2,307	\$ -	\$ -	\$ -	\$ -
Total Intermediate Revenue		\$ -	\$ 2,307	\$ -	\$ -	\$ -	\$ -
5110	Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Interfund Transfers	-	-	-	-	-	-
Total Transfers In		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400	Beginning Fund Balance	\$ 499,318	\$ 515,723	\$ 665,000	\$ 800,000	\$ 800,000	\$ 800,000
Total Beginning Fund Balance		\$ 499,318	\$ 515,723	\$ 665,000	\$ 800,000	\$ 800,000	\$ 800,000
Total Resources - Debt Service Fund 303		\$ 3,936,596	\$ 4,172,288	\$ 4,169,381	\$ 4,363,727	\$ 4,363,727	\$ 4,363,727

**PENDLETON SCHOOL DISTRICT
JULY 1, 2024 TO JUNE 30, 2025
303 DEBT SERVICE
EXPENDITURES**

CODE & DESCRIPTION	Actual (Audited)		Budget 2023-24	Budget Next Year 2024-25		
	2021-2022 Second Year	2022-2023 First Year		Proposed	Approved	Adopted
2520 Fiscal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5110-610 Long-Term Debt - Redemption of Principle						
6/15/2025	\$ 1,721,876	\$ 1,732,569	\$ 2,240,000	\$ 1,800,679	\$ 1,800,679	\$ 1,800,679
5110-620 Long-Term Debt - Interest						
12/15/2024	692,938	687,630	682,190	634,363	634,363	634,363
6/15/2025	1,006,058	1,090,047	682,190	1,268,685	1,268,685	1,268,685
5110-640 Long-Term Debt - Dues & Fees	-	0	-	-	-	-
7000 Unappropriated Ending Fund Balance	515,723	662,042	565,000	660,000	660,000	660,000
Total Budget Requirements - Debt Service Fund 303	\$ 3,936,596	\$ 4,172,288	\$ 4,169,381	\$ 4,363,727	\$ 4,363,727	\$ 4,363,727

* Tax to balance is estimated as 90% of actual levy. The levy resolution required will be \$3,781,919. Debt service appropriation will be \$3,703,727.

APPENDICES



A copy of the budget document may be inspected online at www.pendleton.k12.or.us, via **email request**, or obtained by mail or in person from the District Administrative Offices located at 107 NW 10th Street on or after May 13, 2024. Notice of publication is also available at www.pendleton.k12.or.us.

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.

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

AFFIDAVIT OF PUBLICATION
STATE OF OREGON
County of Union/Baker/Umatilla/Morrow ss

I, Dayle Stinson being duly sworn, depose and say that I am the principal clerk of the publisher of the La Grande Observer, lagrandeobserver.com, Baker City Herald, bakercityherald.com, East Oregonian, eastoregonian.com, Northeast Oregon Weekender, Hermiston Herald, hermistonherald.com, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

EO-13177 NOTICE OF BUDGET COMMITTEE MEETINGS THE PUBLIC MEETINGS OF THE BUDGET COMMITTEE OF THE PENDLETON SCHOOL DISTRICT 16R UMATILLA COUNTY STATE OF OREGON TO DISCUSS THE BUDGET FOR THE FISCAL YEAR

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 1 successive and consecutive issues in the following issues:

5/04/24

Subscribed and sworn to before me on this 4th day of May, A.D. 2024



Notary Public of Oregon



Add: 432083

PO:

Tagline: EO-13177 Budget Comm Meeting

EO-13177
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, 2024 to June 30, 2025, will be held May 16, 2024 at 6 pm. The purpose of the meeting will be to receive the budget message and to receive comment from the public on the budget.

These are public meetings where deliberation of the Budget Committee will take place. Any person may participate in the meetings and discuss the proposed programs with the Budget Committee.

The meeting will also be available via Google Meet, if you would like join the meeting virtually please email rthornburg@pendletonsd.org for login information.

Public comment will also be taken in written format. Written comments received by 3 pm on May 15, 2024 will be read during the public comment section of the meeting on May 16, 2024. Comments will be subject to a three-minute limit per community member. To provide written public comment, please provide your name, phone number, and address to the Director of Business Services via mail at 107 NW 10th Street, Pendleton OR 97801 or email mijones@pendletonsd.org to

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 on or after May 13, 2024. Notice of publication is also available at www.pendleton.k12.or.us.

Publish May 4, 2024

EO-13250

NOTICE OF BUDGET HEARING

A public meeting of the Pendleton School District 16R Board of Directors will be held on June 17, 2024 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, 2024 as approved by the Pendleton School District 16R Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 107 NW 10th Street between the hours of 7:30 a.m. and 4:00 p.m., or online at www.pendleton.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Michelle Jones, Director of Business Services

Telephone: 541-966-3259

Email: mijones@pendletonsd.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2022-2023	Adopted Budget This Year 2023-2024	Approved Budget Next Year 2024-2025
Beginning Fund Balance	\$12,670,754	\$13,364,700	\$17,051,000
Current Year Property Taxes, other than Local Option Taxes	10,629,101	10,775,381	10,924,727
Current Year Local Option Property Taxes	2,866	1,500	1,000
Other Revenue from Local Sources	4,767,894	4,567,340	5,352,893
Revenue from Intermediate Sources	200,545	180,000	195,000
Revenue from State Sources	33,036,313	33,376,075	35,560,000
Revenue from Federal Sources	6,908,571	6,739,500	3,774,000
Interfund Transfers	0		
All Other Budget Resources			
Total Resources	\$68,216,044	\$69,004,496	\$72,858,620

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$21,532,586	\$24,009,857	\$23,855,277
Other Associated Payroll Costs	11,542,659	13,990,358	13,883,009
Purchased Services	7,552,635	11,153,172	12,421,923
Supplies & Materials	3,560,554	6,031,159	6,540,864
Capital Outlay	745,733	426,500	702,900
Other Objects (except debt service & interfund transfers)	1,016,009	900,729	1,316,028
Debt Service*	6,594,034	6,837,721	7,093,620
Interfund Transfers*	0	0	0
Operating Contingency	0	5,000,000	6,250,000
Unappropriated Ending Fund Balance & Reserves	15,671,835	655,000	795,000
Total Requirements	\$68,216,044	\$69,004,496	\$72,858,620

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

1000 Instruction	\$28,046,640	\$33,284,740	\$33,126,923
FTE	252.9	246.9	246.9
2000 Support Services	16,463,493	20,709,035	22,905,077
FTE	85.93	85.85	87.93
3000 Enterprise & Community Service	1,438,042	2,518,000	2,688,000
FTE	0.3	0.3	0.3
4000 Facility Acquisition & Construction	0	0	0
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	6,594,034	6,837,721	7,093,620
5200 Interfund Transfers*	0	0	0
6000 Contingency	0	5,000,000	6,250,000
7000 Unappropriated Ending Fund Balance	15,671,835	655,000	795,000
Total Requirements	\$68,216,044	\$69,004,496	\$72,858,620
Total FTE	339.13	333.05	335.13

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The budget for 2024-2025 school year is based on \$10.2 billion K-12 state funding for the biennium. The General Fund budget for 24-25 reflects an increase of 4.5% over the 23-24 school year. Increases in the State School Fund, property taxes, investment income and the budgeted beginning fund balance account for the majority of the increase from the prior fiscal year. The increase in beginning fund balance continues to be tied to the issuance of stimulus funds. Federal ESSER grant funds will be expiring September 30, 2024. The District continues to implement conservative fiscal practices which allows PSD to continue to offer comprehensive programs and maintain staffing levels. The Special Revenue budget of \$12.7 million accounts for over 30 special

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	\$3,733,622	\$3,782,645	\$3,781,919

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$47,658,402	\$0
Other Bonds	\$10,900,000	\$0
Other Borrowings	\$0	\$1,000,000
Total	\$58,558,402	\$1,000,000

Publish June 1, 2024

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

To assessor of Umatilla County

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

FORM OR-ED-50
2024-2025

☐ 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.

Mailing Address of District: 107 NW 10th Street City: Pendleton State: OR Zip: 97801 Date Submitted: 6/18/2024
Contact Person: Michelle Jones Title: Director of Business Services Daytime Telephone: 541-966-3259 Contact Person E-mail: mijones@pendletonsd.org

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.4537	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2	N/A	
3. Local option capital project tax	3	N/A	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.	\$0	
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.	\$3,781,919	
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.	\$3,781,919	

PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-060 (Rev. 10-24-23)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

RESOLUTION No.2024-04

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Pendleton School District 16R
hereby adopts the budget for fiscal year 2024-2025 in the total amount of \$72,858,620.*
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, 2024, for the following purposes:

General Fund		Special Revenue Fund	
Instruction.....	25,263,610	Instruction.....	7,863,314
Support Services.....	20,780,390	Support Services.....	2,124,687
Enterprise & Community Services	0	Enterprise & Comm....	2,688,000
Facilities Acquisition.....	0		
Transfers.....	0	Total.....	\$12,676,000
Debt Service.....	7,000		
Contingency.....	6,250,000		
Total.....	\$52,391,000		

Debt Service Fund	
Debt Service.....	7,000,020
Total.....	\$7,086,620

Total APPROPRIATIONS, All Funds \$72,063,620

Total Unappropriated and Reserve Amounts, All Funds 795,000

TOTAL ADOPTED BUDGET \$72,858,620 *

(* 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 2024-2025 :

- (1) At the rate of \$ 4.4537 per \$1000 of assessed value for permanent rate tax;
(2) In the amount of \$3,781,919 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....\$ 3,781,919

The above resolution statements were approved and declared adopted on June 17, 2024.

X Beth Hauison Board Chair X Kyle E. J. Superintendent

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