

OR-ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Pendleton School District 16R Board of Directors will be held on June 8, 2026 at 5:45 pm at 107 NW 10th Street, Pendleton, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Pendleton School District 16R Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 107 NW 10th Street, Pendleton, OR 97801 between the hours of 7:30 a.m. and 4:00 p.m., or online at www.pendleton.k12.or.us. 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.

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FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2024-2025	Adopted Budget This Year 2025-2026	Approved Budget Next Year 2026-2027
Beginning Fund Balance	\$18,559,619	\$17,268,525	\$19,172,500
Current Year Property Taxes, other than Local Option Taxes	11,352,915	11,067,418	11,728,894
Current Year Local Option Property Taxes	410	500	0
Other Revenue from Local Sources	6,201,696	5,642,143	5,673,178
Revenue from Intermediate Sources	242,224	205,000	242,500
Revenue from State Sources	36,476,508	38,369,000	38,508,500
Revenue from Federal Sources	4,010,529	3,558,000	3,961,000
Interfund Transfers	0	0	0
All Other Budget Resources	0	0	0
Total Resources	\$76,843,901	\$76,110,586	\$79,286,572

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

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

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

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.4537 per \$1,000)	4.4537	4.4537	4.4537
Local Option Levy	N/A	N/A	N/A
Levy For General Obligation Bonds	\$3,781,919	\$3,784,909	\$3,787,104

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