

Sweet Home School District 2024-2025 ADOPTED BUDGET



Proposed Date: May 13, 2024

Approved Date: May 13, 2024

Adopted Date: June 10, 2024

Cover page photos from top row left to right:

- Sweet Home School District head mechanic Darin Dixon was recognized by the Oregon Pupil Transportation Association as the state's Mechanic of the Year,
- Sweet Home High School graduation,
- Sweet Home assistant wrestling coach Tim Boatwright and head wrestling coach Steve Thorpe celebrate winning the 4A State wrestling team championship,
- Sweet Home's nutrition services staff served 107,475 breakfasts and 220,964 lunches to students during the past year.

Back cover photos from top row left to right:

- Sweet Home High School Anatomy and Physiology students and Introduction to Health Occupations students learn skills to help prepare for careers in the health care field,
- Staff members Julie Emmert, Barbi Riggs, Michelle Snyder and Brian Brands along with Spark the Orange Frog encourage potential teachers to consider a career with the Sweet Home School District at the Oregon Professional Educator Fair,
- Students perform at the spring band concert,
- Sweet Home High School students cheer for the Unified Sports basketball team in a game against Sutherlin.

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The Sweet Home varsity basketball team celebrates a 62-51 win over Lebanon in February 2024.

Sweet Home School District 2024-2025 Adopted Budget

BUDGET COMMITTEE



Board of Directors (left to right beginning with top row)

- Jenna Northern**, Pos. #6 (Crawfordsville), 6/30/27 Term Exp.
- Sara Hoffman**, Position #1 (Holley), 6/30/25 Term Expiration
- Jason Redick**, Position #7 (At Large), 6/30/25 Term Expiration
- Mike Adams**, Position #5 (At Large), 6/30/25 Term Expiration
- Amanda Carter**, Position #2 (Liberty), 6/30/25 Term Exp.
- Dale Keene**, Position #9 (Sweet Home), 6/30/27 Term Exp.
- Mary Massey**, Position #3 (Foster), 6/30/27 Term Expiration
- Floyd Neuschwander**, Pos. #4 (Cascadia), 6/30/27 Term Exp.
- Jim Gourley**, Position #8 (At Large), 6/30/25 Term Expiration

Appointed Citizens	Term Expiration	Position	Area
Vacant	6/30/24	#1	Holley
Vacant	6/30/26	#2	Liberty
Lori McKinnon	6/30/25	#3	Foster
Vacant	6/30/24	#4	Cascadia
Kevin Hill	6/30/26	#5	At Large
Vacant	6/30/25	#6	Crawfordsville
Vacant	6/30/24	#7	At Large
Vacant	6/30/25	#8	At Large
Mike Reynolds	6/30/26	#9	Sweet Home

Staff

- Terry Martin, Superintendent
- Kevin Strong, Business Manager

The Sweet Home School District's Budget Committee comprises all nine Board members and up to an equal number of community members who are appointed by the Board. Staff members are not eligible to serve on the Budget Committee. The Budget Committee members are appointed for three-year terms. The terms are staggered so that, as near, as practicable, one-third of the appointive members' terms end each year.

According to Board policy DBEA: Budget Committee, "the budget committee shall hold one or more meetings to receive the budget message, receive the budget documents, and provide members of the public with an opportunity to ask questions about and comment on the budget document." These meetings occur annually each spring.

Oregon state law provides that if a budget committee is not able to fill every seat, the budget committee simply proceeds in its normal process with the individuals that volunteered sitting in the appointed seats. ORS 294.414(2) says that "if there are no electors willing to serve, the governing body shall be the budget committee."

According to information provided by the Oregon School Boards Association, "a simple majority of whatever total number of individuals serving on the committee will be sufficient to transact any business and approve the necessary budget documents."
http://www.osba.org/Resources/Article/AskOSBA/Budget_Committee_Vacancies_Quorum.aspx

2024-2025 Budget Message

Budget season is stressful in many Oregon school districts this year. The Portland Public Schools and the Salem-Keizer School District have both announced that they face at least \$30 million in budget cuts.¹ Meanwhile, Medford has announced a \$15 million budget deficit while Corvallis has announced a \$10.4 million funding shortfall.^{2,3} Elsewhere in the state, the Dallas School District delivered pink slips to 34 employees earlier this year to cover a budget gap⁴ while Ashland is considering cutting 27 positions as it deals with financial issues.⁵ In Silverton, the Silver Falls School District warned the community that they will likely need to borrow funds to have enough money to cover this June's payroll.⁶

Fortunately, Sweet Home's budget outlook is much brighter than many other districts due to four key factors:

- Sweet Home's enrollment quickly recovered to pre-pandemic levels unlike many other Oregon school districts. Consequently, our portion of the State School Fund has increased in size.
- As much as possible, we have avoided spending one-time revenues such as federal Covid assistance on ongoing costs.
- We expect our overall PERS rates to be lower for the next several years than most other Oregon school districts due to past side account investment decisions.
- We are currently benefiting from high interest rates resulting in record interest income.

Looking ahead, there are clouds on the horizon. While secondary enrollment has increased from last year to this year, elementary enrollment at district-operated schools has decreased by 59 students due largely to a small Kindergarten class. The elementary enrollment decrease has helped student-teacher ratios but is not sustainable for the long-term. We also expect our PERS rates to increase toward the end of the decade as our side account balances are drawn down. We also anticipate interest rates to eventually decline from their current level.

The end result of all these factors is a largely status quo budget for the 2024-2025 school year. Items of note include:

- We plan to add a Career/Financial Literacy teacher at the high school. The purpose of this position is to help equip students with the knowledge to make informed decisions, leading to greater monetary stability and a higher quality of life. Offering these classes will also help students meet new state graduation requirements.
- We plan to add a high school math teaching position and, in addition, reallocate staff time at the high school to provide more math classes. These changes will improve student-teacher ratios in math classes and allow us to offer additional applied math elective classes such as Math for the Trades.
- We plan to utilize an Early Literacy Grant to add an elementary early literacy coach focused on helping students improve their reading skills. The grant will also help fund a summer school literacy program for elementary students who are not at grade level.

- We plan to reduce one elementary teaching position from attrition reflecting lower elementary enrollment levels.
- We have budgeted to continue paying the City of Sweet Home for a School Resource Officer position.

Budget Summary

The proposed budget is \$68.7 million. After internal transfers and contingencies are deducted, the actual spending level is projected at \$51.2 million. This amount includes:

- \$3.8 million in grants that the school district has obtained for a variety of projects and activities including funds to seismically retrofit Oak Heights Elementary School, implement energy conservation measures and offer a summer literacy program.
- \$1.9 million to operate the school district’s nutrition services program. Sweet Home provides free breakfasts and lunches for all students through the Community Eligibility Provision program. This budget amount also includes the summer lunch program, meals for Fire School for the Oregon Department of Forestry and United States Forest Service and lunches provided during the summer to the Boys and Girls Club. During the past school year, our Nutrition Services staff served 107,475 breakfasts and 220,964 lunches to students.
- \$1.5 million in pass through funds to the Sweet Home Charter School.
- \$2.8 million in Student Investment Account funds and High School Success funds to provide additional mental health support, additional Career Technology Education opportunities, to eliminate pay to play fees, reduce class sizes and more.
- \$1.3 million budgeted as a placeholder in case the district is awarded additional grants between now and the end of the 2024-25 fiscal year.
- \$0.7 million in student activity funds for specific uses by student organizations.
- \$0.9 million for operations and maintenance costs for the community swimming pool including replacing the pool’s filtration system and resurfacing the pool.
- \$1.9 million for debt service on the district’s outstanding general obligation bonds
- \$2.2 million for debt service on the district’s outstanding PERS pension bonds
- \$2.1 million for student transportation services.



School Resource Officer Tyler Robinson

- \$0.6 million for potential bus replacements.
- \$1 million budgeted as a one-time payment to PERS to reduce the district's PERS unfunded liability.
- \$1 million to make additional facility improvements at Oak Heights to make the school more secure and extend its facility life.
- \$29.5 million net of the ending fund balance and pool and student transportation operating costs for the General Fund which supports our day-to-day operations.

It is also worth noting that actual spending each year tends to be less than the budgeted amount. The budget establishes an absolute spending limit for each fund and major function code. Our financial goal each year is to stay well within the overall budgeted spending limit.

Looking ahead to the 2026-2027 school year

When building a budget, it is important to plan beyond the upcoming school year. In particular, it is crucial to plan beyond the current year when it comes to facility needs.

Given Sweet Home's relatively modest tax base, the opportunity to go out for a sizable bond that maintains existing tax rates only occurs once about every twenty-five years. We are a couple years away from having this opportunity.

The District's Long Range Facility Committee that included parents, staff and other community members identified facility priorities. Once this summer's Oak Heights seismic project is completed, the next major facility need is to address Sweet Home High School's classroom space.

The high school currently has over 40 separate entrances and lacks a security vestibule. Students go outside to reach many of their classes through areas that the public can also access. Most classroom sections of the school were built as economically as possible in the early to mid-1970s using flat roof construction that has not held up well in western Oregon's climate. Two modular classrooms that were manufactured in the 1980s have reached the end of their lifespan.



Most classroom sections of SHHS were built as economically as possible before school security was a concern with flat roof construction and are nearing the end of their lifespan.

The auditorium foyer is in need of refurbishment along with the band and choir classrooms. Career Technical Education areas are also in need of improvement and the wood shop is in need of replacement. We would also like to add a bus loop at the high school to improve traffic flow and safety. Ideally, we would also like to make field improvements for PE classes, softball, baseball and soccer incorporating all-weather surfaces that will increase field utilization.

The 2001 bond measure renovated the north side of Sweet Home High School including the cafeteria, library and main offices. In addition, a new gym was built on the southwest side of campus. These facilities are in good condition and need minimal work to extend their lifespan. Needs within the renovated portion of the school include a security vestibule at the front entrance and realignment of some hallways so the school feels less like a maze inside.

The cost to build a new classroom wing with 25 to 30 classrooms, improve Career Technical Education spaces and make other improvements designed to last for the next 75+ years will be significant and other funding will be necessary, especially if we do not want to increase the tax rate. With the Board's support, we will pursue other funding sources including the Oregon School Capital Improvement Matching (OSCIM) grant that currently provides a \$6 million match if a bond is passed.

We are also building the District's Long Term Maintenance Fund. The Board established the fund in 2004 so the District would not have to rely entirely on bonds to make capital improvements and major repairs.

It is an exciting time for our community and our school district. Thank you for the opportunity to work for our students. It is a pleasure to serve.

Sincerely,

Terry Martin

1. "Portland Public Schools Face \$30 Million in Budget Cuts," KPTV, 2/20/2024 and "Salem-Keizer Schools Announce \$30 Million in Cuts – With More to Come," Oregon Public Broadcasting, 11/29/2023
2. "Medford School District facing projected \$15 million budget deficit," KDRV, 4/11/2024
3. "Corvallis School District faces financial shortfall," Corvallis Gazette Times, 2/11/2024
4. "Superintendent delivers first round of pink slips," Polk Itemizer-Observer, 2/28/2024
5. "Ashland School District proposes cutting staff to fill funding gaps," Oregon Public Broadcasting, 2/13/2024
6. "Oregon school district, running out of money, loses superintendent," The Oregonian, 3/20/2024

Sweet Home School District 2024-2025 Adopted Budget

Sweet Home School District Strategic Plan 2018 - 2025



OUTSTANDING ACHIEVEMENT

Offer an academically challenging experience, celebrating individual excellence.

We will:

- Increase success for all students by closing the achievement gap, ensuring students are college and career-ready.
- Provide instruction that reflects best practices and standards alignment.
- Expand electives, alternative education options, and co-curricular programming to ensure all students' needs are met.
- Provide staff with professional development that contributes to increased instructional effectiveness.



THRIVING CITIZEN

Champion success, unlocking each student's full potential.

We will:

- Identify the individual strengths of each student so they can develop talents for lifetime learning.
- Promote confidence, commitment, responsibility, resiliency, and teamwork through student participation in clubs, sports, and before/after school activities.
 - Cultivate the attributes of character, citizenry, healthy lifestyles, fitness, and work habits.
 - Be responsive to the unique needs of every student by providing comprehensive services and support.

Vision

A district where each child feels valued, inspired and has a sense of belonging

Mission

Give each child, every chance to achieve their potential.



THRIVING COMMUNITY

Promote seamless partnerships where students, staff, and community members feel connected.

We will:

- Foster volunteer and service opportunities between schools, students, and the community.
- Connect students with local businesses to learn about emerging career options and expand student work experiences.
- Ensure effective communication between the school district, schools, and families.
- Cultivate positive environments and relationships that contribute to organizational and community wellness.

SAFE, WELCOMING FACILITIES AND SERVICES

Provide a learning atmosphere that prepares students for an ever-changing world.

We will:

- Establish a long-term plan that supports the continuous improvement of our facilities.
- Improve district safety and security by strengthening safety plans, increasing staff training, and providing comprehensive oversight.
- Offer welcoming and inspiring facilities.
- Modernize learning environments and increase access to updated technology.



Operational Foundations:

Align and manage our resources thoughtfully and responsibly to best serve our students, staff, and community.

As a Result

- ✓ All Sweet Home elementary schools will achieve a state academic growth rating of 4 or 5 in English Language Arts and Math.
- ✓ Sweet Home Junior High will achieve a state academic growth rating of 4 or 5 in English Language Arts and Math.
- ✓ Sweet Home High School will increase their graduation rate by 5% and attendance rate by 1% each year.
- ✓ We will begin monitoring Thriving Citizen and Thriving Community measurements.

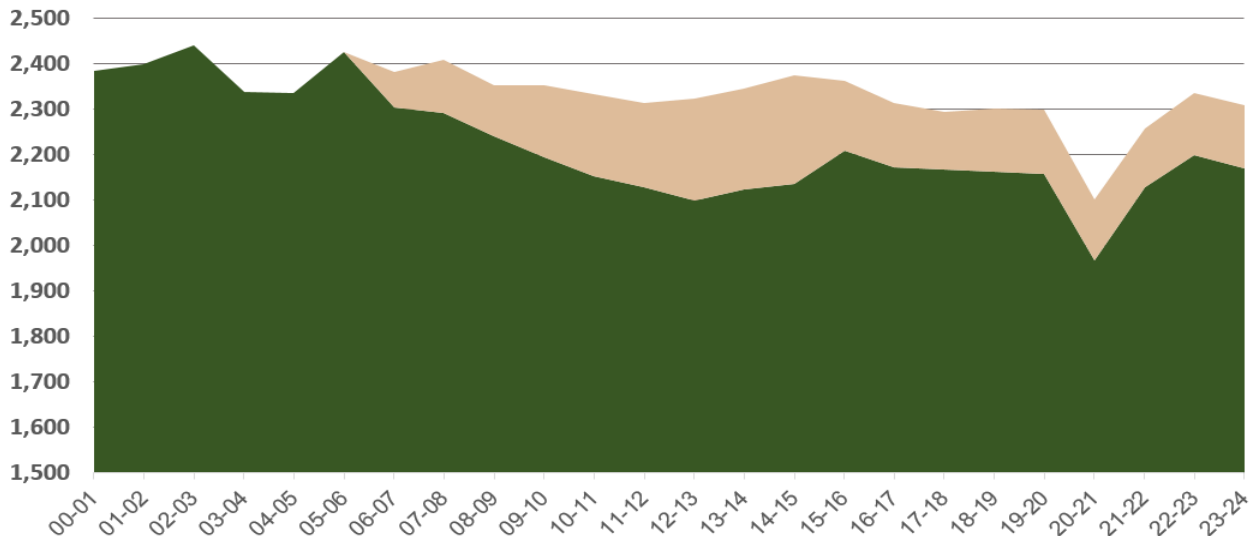
Sweet Home School District 2024-2025 Adopted Budget

ENROLLMENT HISTORY - BY SCHOOL

Month/Year	HS	JH	Foster	Haw.	Holley	OH	Craw.	PV	Sub-total	SHCS	ACT	SHO 2.0	Total
Dec. 2000	793	371	318	298	100	306	74	125	2,385	0	0	0	2,385
Dec. 2001	777	412	304	295	107	281	72	152	2,400	0	0	0	2,400
Dec. 2002	796	433	315	361	113	334	89	0	2,441	0	0	0	2,441
Dec. 2003	782	394	329	321	85	336	92	0	2,339	0	0	0	2,339
Dec. 2004	783	390	323	346	77	332	84	0	2,335	0	0	0	2,335
Dec. 2005	816	400	333	350	103	326	98	0	2,426	0	0	0	2,426
Dec. 2006	790	379	285	340	103	318	89	0	2,304	78	0	0	2,382
Dec. 2007	794	361	293	333	98	325	89	0	2,293	115	0	0	2,408
Dec. 2008	757	365	277	306	101	343	91	0	2,240	113	0	0	2,353
Dec. 2009	742	355	278	309	88	339	83	0	2,194	158	0	0	2,352
Dec. 2010	737	375	270	313	74	315	70	0	2,154	179	0	0	2,333
Dec. 2011	706	374	266	307	161	314	0	0	2,128	185	0	0	2,313
Dec. 2012	713	351	281	285	140	309	0	0	2,079	223	31	0	2,333
Dec. 2013	726	326	257	313	137	310	0	0	2,069	222	49	5	2,345
Dec. 2014	717	345	270	308	136	280	0	0	2,056	237	73	8	2,374
Dec. 2015	713	330	319	354	142	274	0	0	2,132	154	69	0	2,355
Dec. 2016	696	354	333	329	162	298	0	0	2,172	142	1	0	2,315
Dec. 2017	684	341	330	353	158	301	0	0	2,167	125	2	0	2,294
Dec. 2018	693	358	333	351	138	290	0	0	2,163	140	0	0	2,303
Dec. 2019	685	361	326	362	150	274	0	0	2,158	142	0	0	2,300
Dec. 2020	675	332	303	286	135	236	0	0	1,967	134	0	0	2,101
Dec. 2021	710	349	324	286	151	309	0	0	2,129	129	0	0	2,258
Dec. 2022	682	378	339	307	170	324	0	0	2,200	135	0	0	2,335
Dec. 2023	715	385	309	283	168	311	0	0	2,171	139	0	0	2,310

District-wide Enrollment (based on December student count for each year)

■ District Operated Schools
 ■ Charter School

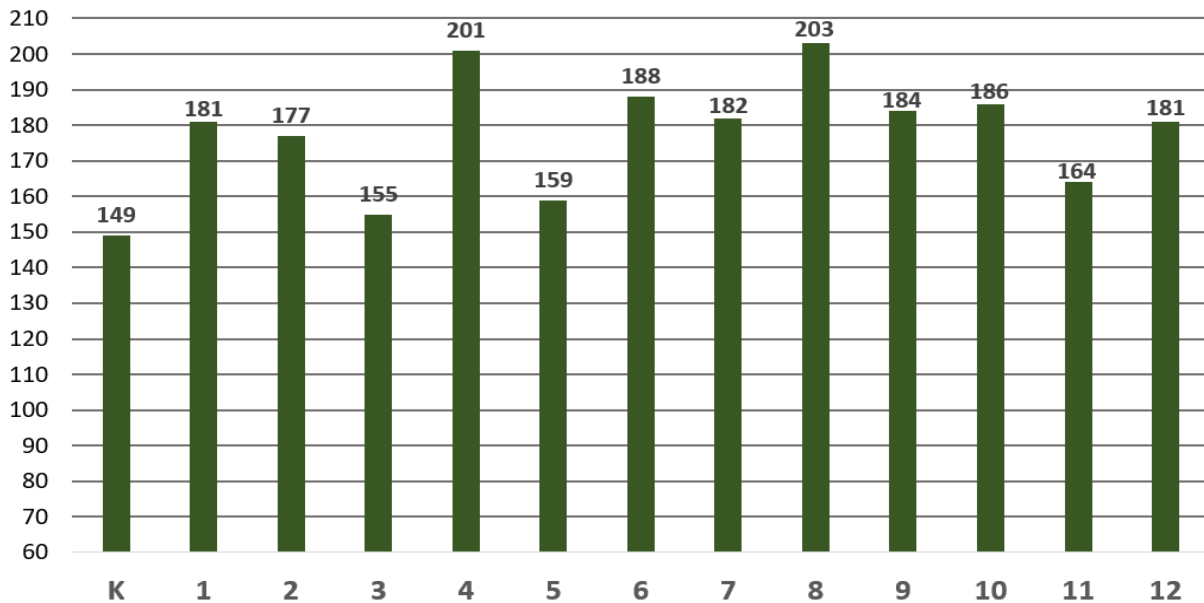


Sweet Home School District 2024-2025 Adopted Budget

ENROLLMENT HISTORY - BY GRADE

Month/Year	K	1	2	3	4	5	6	7	8	9	10	11	12	ACT	Total
Dec. 2000	133	169	160	169	181	193	216	178	193	224	213	184	172	0	2,385
Dec. 2001	156	150	175	159	178	192	201	224	188	201	194	217	165	0	2,400
Dec. 2002	136	188	159	177	167	191	194	201	232	192	193	203	208	0	2,441
Dec. 2003	162	144	175	149	174	170	189	197	197	226	182	187	187	0	2,339
Dec. 2004	159	172	140	187	160	163	181	195	195	208	214	173	188	0	2,335
Dec. 2005	148	176	186	152	193	172	183	196	204	200	204	227	185	0	2,426
Dec. 2006	164	169	172	192	167	184	165	181	198	201	191	192	206	0	2,382
Dec. 2007	180	178	163	173	200	172	187	183	178	212	199	194	189	0	2,408
Dec. 2008	159	198	165	164	180	193	172	192	173	184	207	193	173	0	2,353
Dec. 2009	179	171	182	164	171	181	207	168	187	178	181	204	179	0	2,352
Dec. 2010	163	177	164	192	167	163	189	208	173	191	179	180	187	0	2,333
Dec. 2011	189	166	184	156	208	166	164	172	202	170	186	169	181	0	2,313
Dec. 2012	171	197	170	189	160	189	162	160	191	196	159	185	173	31	2,333
Dec. 2013	175	177	188	159	202	153	189	163	164	188	201	156	181	49	2,345
Dec. 2014	173	182	183	187	153	207	146	186	167	168	183	205	161	73	2,374
Dec. 2015	177	175	183	182	193	159	174	151	179	176	163	167	207	69	2,355
Dec. 2016	185	187	170	185	178	199	160	192	162	199	174	160	163	1	2,315
Dec. 2017	180	184	182	176	176	170	199	163	178	158	200	168	158	2	2,294
Dec. 2018	158	178	180	189	181	183	183	198	160	195	157	187	154	0	2,303
Dec. 2019	188	166	164	183	192	172	189	174	187	160	192	155	178	0	2,300
Dec. 2020	125	165	137	153	171	178	165	173	159	182	154	188	151	0	2,101
Dec. 2021	181	149	172	157	165	187	188	175	174	173	193	149	195	0	2,258
Dec. 2022	179	188	155	196	170	197	190	200	178	195	172	181	134	0	2,335
Dec. 2023	149	181	177	155	201	159	188	182	203	184	186	164	181	0	2,310

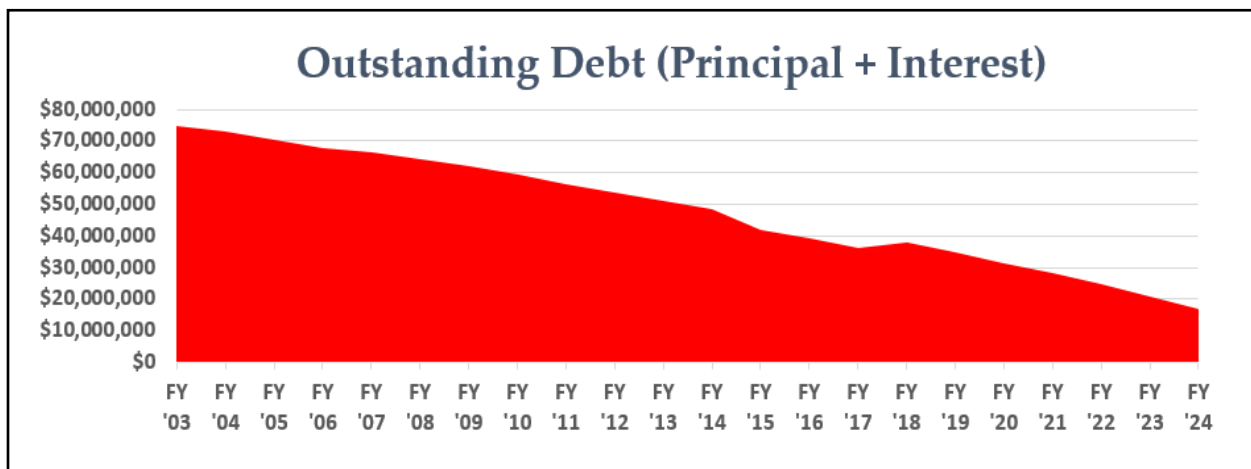
District Enrollment by Grade
December 2023



Sweet Home School District 2024-2025 Adopted Budget

OUTSTANDING DEBT SUMMARY (Principal + Interest)

Amount owed	Gen. Obligation Principal	Gen. Obligation Interest	Pension Bond Principal	Pension Bond Interest	Bus Debt	Total
June 30, 2003	18,720,250	18,244,480	17,289,072	20,146,835	617,146	75,017,783
June 30, 2004	18,670,000	17,270,795	17,255,089	19,483,598	457,905	73,137,387
June 30, 2005	19,290,000	14,833,009	17,141,454	18,848,146	296,792	70,409,401
June 30, 2006	19,555,000	12,878,112	16,900,142	18,215,189	151,898	67,700,341
June 30, 2007	19,325,000	12,173,613	16,623,414	17,562,648	823,465	66,508,140
June 30, 2008	19,060,000	11,220,763	16,320,690	16,886,103	698,408	64,185,964
June 30, 2009	18,760,000	10,410,210	15,994,259	16,178,265	570,852	61,913,586
June 30, 2010	18,415,000	9,611,387	15,648,184	15,435,071	437,502	59,547,144
June 30, 2011	18,030,000	8,828,564	14,747,583	14,369,253	283,050	56,258,450
June 30, 2012	17,590,000	8,064,241	14,368,883	13,568,384	141,754	53,733,262
June 30, 2013	17,095,000	7,317,518	13,976,834	12,715,864	0	51,105,216
June 30, 2014	16,555,000	6,590,595	13,576,006	11,622,174	0	48,343,775
June 30, 2015	14,375,000	3,514,841	13,168,661	10,834,899	0	41,893,401
June 30, 2016	13,430,000	3,090,900	12,755,841	9,793,150	0	39,069,891
June 30, 2017	12,500,000	2,622,200	12,339,922	8,679,501	0	36,141,623
June 30, 2018	15,330,000	3,329,500	11,921,848	7,488,005	0	38,069,353
June 30, 2019	14,280,000	2,803,800	11,505,689	6,219,595	0	34,809,084
June 30, 2020	13,170,000	2,309,600	11,087,385	4,863,330	0	31,430,315
June 30, 2021	11,985,000	1,848,700	10,842,913	3,768,383	0	28,444,996
June 30, 2022	10,695,000	1,429,700	9,989,358	2,637,370	0	24,751,428
June 30, 2023	9,310,000	1,062,300	9,055,000	1,485,587	0	20,912,887
June 30, 2024	7,830,000	750,300	7,380,000	977,327	0	16,937,627
June 30, 2025	6,270,000	475,300	5,505,000	562,569	0	12,812,869
June 30, 2026	4,605,000	262,700	3,415,000	253,187	0	8,535,887
June 30, 2027	2,870,000	116,700	1,090,000	61,262	0	4,137,962
June 30, 2028	1,020,000	30,600	0	0	0	1,050,600
June 30, 2029	0	0	0	0	0	0



BUDGET DETAIL INFORMATION

General Fund Pages 11 - 34

The General Fund is used to account for general operations and activities of the District.

Special Revenue Funds Pages 35 - 76


Special Revenue Funds account for the use of revenue earmarked for a particular purpose.

Debt Service Funds Pages 77 - 79

Debt Service Funds are used to account for money that will be used to pay the interest and principal of long-term debts.

Capital Projects Funds Page 80

Capital Projects Funds account for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds.



Students in Sweet Home High School's Math for the Trades class gain experience reading a tape measure and adding, subtracting and multiplying fractions.

The Math for the Trades class covers practical uses of mathematics throughout various trades (construction, metalworking, woodworking, forestry, industry, machinery, mechanics, etc.).

The course is designed for students who are interested in a career in a trade and want to improve their math skills in preparation for their chosen career.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		24-25 FTE	24-25			
General Fund Revenue (Fund 100)										
1111 Current Year's Taxes	5,241,607	5,508,148	5,500,000	0.00	5,800,000	0.00	5,800,000	5,800,000	0.00	
1112 Prior Year's Taxes	113,995	177,574	100,000	0.00	100,000	0.00	100,000	100,000	0.00	
1120 Local Option Taxes	284,646	309,836	300,000	0.00	320,000	0.00	320,000	320,000	0.00	
1510 Interest on Investments	(36,829)	484,838	375,000	0.00	600,000	0.00	600,000	600,000	0.00	
1800 Community Services Activities	44,491	40,961	25,000	0.00	30,000	0.00	30,000	30,000	0.00	
1910 Rentals	47,985	50,596	30,000	0.00	30,000	0.00	30,000	30,000	0.00	
1980 Fees Charged to Grants	55,576	43,663	60,000	0.00	60,000	0.00	60,000	60,000	0.00	
1990 Miscellaneous	96,421	100,259	50,000	0.00	50,000	0.00	50,000	50,000	0.00	
2102 General ESD	122,779	130,000	125,000	0.00	125,000	0.00	125,000	125,000	0.00	
3101 State School Fund	18,892,826	22,059,273	22,000,000	0.00	23,200,000	0.00	23,200,000	23,200,000	0.00	
3103 Common School Funds	243,984	279,303	314,009	0.00	318,154	0.00	318,154	318,154	0.00	
3104 State Managed County Timber	98,517	30,998	50,000	0.00	50,000	0.00	50,000	50,000	0.00	
3299 Other Restricted Grants-in-aid	8,995	306,821	0	0.00	0	0.00	0	0	0.00	
4801 Federal Forest Fees	87,541	86,627	60,000	0.00	60,000	0.00	60,000	60,000	0.00	
5400 Resources-Beg. Fund Balance	3,054,881	4,022,777	5,800,000	0.00	7,000,000	0.00	7,000,000	7,000,000	0.00	
GENERAL FUND TOTAL RESOURCES	28,357,415	33,631,674	34,789,009	0.00	37,743,154	0.00	37,743,154	37,743,154	0.00	

The General Fund is the District's main operating budget. The majority of the money that makes up the General Fund comes from State sources, such as the State School Fund. This source of funding is primarily supplied by the State's income tax revenue.

The State allocates funding to school districts based on a formula that considers student enrollment with extra funding given for certain factors. These factors include the number of English Language Learning students, students with disabilities, students in poverty as determined by U.S. Census Bureau estimates and average teacher experience. Districts with high schools with enrollments below 350 students also receive additional funding.

General Fund revenue also includes a local option levy that helps pay for swim pool expenses.



Sweet Home Junior High students visited the Capitol in February for a tour and to meet state representative Jami Cate. The students also met with Mayor Susan Coleman who was there to help honor the Sweet Home Police Department.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals		23-24		Proposed	Prop.		Adopted	Adptd
	21-22	22-23	23-24	FTE		24-25	FTE		
100-1111 General Fund - Elementary Programs									
111 Licensed Salaries	1,959,073	2,067,046	2,762,204	45.55	2,777,905	45.00	2,777,905	2,777,905	45.00
112 Classified Salaries	200,306	221,831	275,990	10.50	341,071	12.22	341,071	341,071	12.22
121 Substitutes - Licensed	113,065	96,665	130,000	0.00	135,000	0.00	135,000	135,000	0.00
122 Substitutes - Classified	18,308	29,884	40,000	0.00	40,000	0.00	40,000	40,000	0.00
123 Temporary - Licensed	144,864	140,676	0	0.00	0	0.00	0	0	0.00
124 Temporary - Classified	0	2,622	0	0.00	0	0.00	0	0	0.00
132 Overtime Salaries	0	59	0	0.00	0	0.00	0	0	0.00
134 Licensed Extra Duty	41,061	0	15,000	0.00	15,000	0.00	15,000	15,000	0.00
210 PERS	256,862	236,996	314,261	0.00	322,625	0.00	322,625	322,625	0.00
213 PERS UAL Contribution	320,394	341,741	491,537	0.00	512,891	0.00	512,891	512,891	0.00
220 Social Security Administration	182,510	188,840	246,574	0.00	253,137	0.00	253,137	253,137	0.00
231 Worker's Compensation	10,415	10,782	12,893	0.00	13,236	0.00	13,236	13,236	0.00
232 Unemployment Compensation	4,731	4,886	8,595	0.00	49,635	0.00	49,635	49,635	0.00
233 Oregon Paid Leave	0	0	18,050	0.00	19,854	0.00	19,854	19,854	0.00
240 Contractual Employee Benefits	473,566	498,897	660,000	0.00	675,000	0.00	675,000	675,000	0.00
245 District Paid Deferred Comp	3,600	2,400	3,500	0.00	3,500	0.00	3,500	3,500	0.00
322 Repairs and Maintenance	16,735	10,690	14,400	0.00	14,400	0.00	14,400	14,400	0.00
340 Travel	1,344	9,814	100	0.00	100	0.00	100	100	0.00
354 Advertising	603	0	0	0.00	0	0.00	0	0	0.00
355 Printing and Binding	12,171	13,217	18,645	0.00	18,645	0.00	18,645	18,645	0.00
410 Consumable Supplies and Mat.	34,608	54,324	33,500	0.00	31,773	0.00	31,773	31,773	0.00
420 Textbooks	0	14,816	200	0.00	200	0.00	200	200	0.00
440 Periodicals	0	0	1,870	0.00	1,870	0.00	1,870	1,870	0.00
460 Non-consumable Items	20,539	38,222	44,583	0.00	46,275	0.00	46,275	46,275	0.00
470 Computer Software	3,139	1,539	2,500	0.00	2,500	0.00	2,500	2,500	0.00
480 Computer Hardware	7,559	18,460	6,770	0.00	6,770	0.00	6,770	6,770	0.00
640 Dues and Fees	755	566	0	0.00	0	0.00	0	0	0.00
	3,826,208	4,004,973	5,101,172	56.05	5,281,387	57.22	5,281,387	5,281,387	57.22

This instructional program provides learning experiences for Kindergarten through 6th grade students attending District operated elementary schools (Foster Elementary, Hawthorne Elementary, Holley Elementary and Oak Heights Elementary).



Children's author Zoey Abbott inspired students to read, write and create during her visit at Holley Elementary School in March. (Photo credit: *The New Era*)

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		FTE	Adprvd 24-25			
100-1121 - Junior High Programs										
111 Licensed Salaries	747,088	780,333	976,562	16.45	1,047,719	16.20	1,047,719	1,047,719	16.20	
112 Classified Salaries	5,536	2,539	29,372	1.19	4,718	0.19	4,718	4,718	0.19	
121 Substitutes - Licensed	20,819	80,501	40,000	0.00	70,000	0.00	70,000	70,000	0.00	
123 Temporary - Licensed	40,955	3,489	0	0.00	0	0.00	0	0	0.00	
134 Licensed Extra Duty	19,661	5,500	3,000	0.00	5,000	0.00	5,000	5,000	0.00	
135 Classified Extra Duty	66	0	0	0.00	0	0.00	0	0	0.00	
210 PERS	80,895	78,660	102,271	0.00	114,313	0.00	114,313	114,313	0.00	
213 PERS UAL Contribution	116,178	126,693	159,962	0.00	181,728	0.00	181,728	181,728	0.00	
220 Social Security Administration	61,656	65,788	80,243	0.00	89,691	0.00	89,691	89,691	0.00	
231 Worker's Compensation	3,728	3,631	4,196	0.00	4,690	0.00	4,690	4,690	0.00	
232 Unemployment Compensation	1,711	1,644	2,797	0.00	17,587	0.00	17,587	17,587	0.00	
233 Oregon Paid Leave	0	0	6,154	0.00	7,035	0.00	7,035	7,035	0.00	
240 Contractual Employee Benefits	124,314	150,712	190,000	0.00	200,000	0.00	200,000	200,000	0.00	
245 District Paid Deferred Comp	600	600	2,400	0.00	2,400	0.00	2,400	2,400	0.00	
322 Repairs and Maintenance	3,485	1,000	2,500	0.00	2,500	0.00	2,500	2,500	0.00	
330 Student Transportation Services	0	0	850	0.00	850	0.00	850	850	0.00	
340 Travel	28	0	0	0.00	0	0.00	0	0	0.00	
355 Printing and Binding	5,064	9,353	7,000	0.00	7,000	0.00	7,000	7,000	0.00	
410 Consumable Supplies and Mat.	11,323	17,938	10,700	0.00	10,700	0.00	10,700	10,700	0.00	
420 Textbooks	0	0	500	0.00	500	0.00	500	500	0.00	
460 Non-consumable Items	914	1,828	15,215	0.00	10,998	0.00	10,998	10,998	0.00	
470 Computer Software	991	0	3,000	0.00	3,000	0.00	3,000	3,000	0.00	
480 Computer Hardware	1,729	2,773	3,000	0.00	2,000	0.00	2,000	2,000	0.00	
640 Dues and Fees	1,603	43	500	0.00	500	0.00	500	500	0.00	
	1,248,344	1,333,025	1,640,222	17.64	1,782,929	16.39	1,782,929	1,782,929	16.39	

100-1122 Junior High Extracurricular

134 Licensed Extra Duty	5,994	16,181	45,000	0.00	45,000	0.00	45,000	45,000	0.00
135 Classified Extra Duty	27,970	33,765	0	0.00	0	0.00	0	0	0.00
210 PERS	726	2,509	4,388	0.00	4,388	0.00	4,388	4,388	0.00
213 PERS UAL Contribution	1,091	4,646	6,863	0.00	6,863	0.00	6,863	6,863	0.00
220 Social Security Administration	2,558	3,716	3,443	0.00	3,443	0.00	3,443	3,443	0.00
231 Worker's Compensation	166	214	180	0.00	180	0.00	180	180	0.00
232 Unemployment Compensation	67	97	120	0.00	250	0.00	250	250	0.00
233 Oregon Paid Leave	0	0	252	0.00	280	0.00	280	280	0.00
332 Non-reimbursable Student Trans.	0	0	2,000	0.00	2,000	0.00	2,000	2,000	0.00
340 Travel	0	178	0	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech	0	1,397	3,000	0.00	3,000	0.00	3,000	3,000	0.00
410 Consumable Supplies and Mat.	94	2,273	1,500	0.00	1,500	0.00	1,500	1,500	0.00
	38,666	64,976	66,746	0.00	66,904	0.00	66,904	66,904	0.00

This instructional program provides learning experiences for 7th and 8th grade students attending Sweet Home Junior High School.

Function 1121 contains classroom expenditures and Function 1122 contains extracurricular activities.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24 Adopted	23-24	Proposed 24-25	Prop.	Apprvd 24-25	Adopted 24-25	Adptd	
				FTE Adptd		FTE 24-25			FTE 24-25	
100-1131 - High School Programs										
111 Licensed Salaries	1,406,045	1,545,625	1,949,605	31.50	2,146,416	33.00	2,146,416	2,146,416	33.00	
112 Classified Salaries	450	6,580	0	0.00	0	0.00	0	0	0.00	
121 Substitutes - Licensed	89,378	129,166	115,000	0.00	140,000	0.00	140,000	140,000	0.00	
122 Substitutes - Classified	2,341	188	0	0.00	0	0.00	0	0	0.00	
123 Temporary - Licensed	0	34,219	0	0.00	0	0.00	0	0	0.00	
134 Licensed Extra Duty	58,224	79,052	0	0.00	0	0.00	0	0	0.00	
135 Classified Extra Duty	0	5,500	0	0.00	0	0.00	0	0	0.00	
210 PERS	162,544	160,456	201,299	0.00	251,384	0.00	251,384	251,384	0.00	
213 PERS UAL Contribution	215,868	244,663	314,852	0.00	399,636	0.00	399,636	399,636	0.00	
220 Social Security Administration	115,518	132,585	157,942	0.00	197,240	0.00	197,240	197,240	0.00	
231 Worker's Compensation	6,591	7,370	8,258	0.00	10,313	0.00	10,313	10,313	0.00	
232 Unemployment Compensation	2,998	3,448	5,506	0.00	38,674	0.00	38,674	38,674	0.00	
233 Oregon Paid Leave	0	0	11,562	0.00	15,470	0.00	15,470	15,470	0.00	
240 Contractual Employee Benefits	272,684	353,457	425,000	0.00	475,000	0.00	475,000	475,000	0.00	
245 District Paid Deferred Comp	1,600	1,325	5,000	0.00	5,000	0.00	5,000	5,000	0.00	
322 Repairs and Maintenance	6,260	4,058	1,835	0.00	1,835	0.00	1,835	1,835	0.00	
340 Travel	572	1,606	1,040	0.00	1,040	0.00	1,040	1,040	0.00	
355 Printing and Binding	2,490	5,450	14,555	0.00	14,555	0.00	14,555	14,555	0.00	
389 Other Non-instr/Prof/Tech	95	187	0	0.00	0	0.00	0	0	0.00	
410 Consumable Supplies and Mat.	64,563	86,987	50,425	0.00	50,425	0.00	50,425	50,425	0.00	
420 Textbooks	5,134	7,723	1,270	0.00	1,270	0.00	1,270	1,270	0.00	
440 Periodicals	0	0	100	0.00	100	0.00	100	100	0.00	
460 Non-consumable Items	29,271	17,200	32,843	0.00	38,679	0.00	38,679	38,679	0.00	
470 Computer Software	494	450	400	0.00	400	0.00	400	400	0.00	
480 Computer Hardware	27,747	2,169	325	0.00	325	0.00	325	325	0.00	
640 Dues and Fees	448	688	600	0.00	600	0.00	600	600	0.00	
	2,471,315	2,830,152	3,297,417	31.50	3,788,362	33.00	3,788,362	3,788,362	33.00	

This instructional program provides learning experiences for 9th through 12th grade students attending Sweet Home High School.



Sweet Home High School Anatomy and Physiology students and Introduction to Health Occupations students visited Western University in February to get certified in Stop the Bleed. Stop the Bleed is a nationwide program dealing with bleeding wounds. Students are trained how to save lives.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		24-25 FTE	24-25 FTE			
100-1132 - High School Extracurricular										
112 Classified Salaries	24,094	28,289	0	0.00	31,879	1.00	31,879	31,879	1.00	
113 Administrators	217,198	112,352	0	0.00	0	0.00	0	0	0.00	
134 Licensed Extra Duty	103,485	102,896	250,000	0.00	260,000	0.00	260,000	260,000	0.00	
135 Classified Extra Duty	116,403	123,667	0	0.00	0	0.00	0	0	0.00	
210 PERS	33,594	26,616	24,375	0.00	28,458	0.00	28,458	28,458	0.00	
213 PERS UAL Contribution	50,147	46,188	38,125	0.00	38,254	0.00	38,254	38,254	0.00	
220 Social Security Administration	34,262	27,313	19,125	0.00	22,329	0.00	22,329	22,329	0.00	
231 Worker's Compensation	1,912	1,536	1,000	0.00	1,100	0.00	1,100	1,100	0.00	
232 Unemployment Compensation	896	710	667	0.00	1,200	0.00	1,200	1,200	0.00	
233 Oregon Paid Leave	0	0	1,400	0.00	1,600	0.00	1,600	1,600	0.00	
240 Contractual Employee Benefits	44,978	17,502	0	0.00	0	0.00	0	0	0.00	
340 Travel	242	7,616	1,965	0.00	2,000	0.00	2,000	2,000	0.00	
355 Printing and Binding	28	111	375	0.00	375	0.00	375	375	0.00	
389 Other Non-instr/Prof/Tech	0	6,044	5,000	0.00	5,000	0.00	5,000	5,000	0.00	
410 Consumable Supplies and Mat.	573	7,642	2,260	0.00	2,260	0.00	2,260	2,260	0.00	
460 Non-consumable Items	0	0	5,000	0.00	5,000	0.00	5,000	5,000	0.00	
640 Dues and Fees	2,275	5,025	600	0.00	600	0.00	600	600	0.00	
	630,087	513,507	349,892	0.00	400,055	1.00	400,055	400,055	1.00	

This instructional program provides extracurricular opportunities for 9th through 12th grade students attending Sweet Home High School.



Students in Sweet Home High School's Crime Scene Science class analyze blood splatter and the effects of gravity. The class provides students with the opportunity to learn more about forensic science including how to detect, gather and process crime scene evidence while utilizing scientific techniques.

Please note, the "blood" is made up of water, syrup and some starch.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		24-25 FTE	24-25 FTE			
100-1210 General Fund - Programs for the Talented & Gifted										
111 Licensed Salaries	11,516	12,045	12,918	0.25	14,083	0.25	14,083	14,083	0.25	
210 PERS	1,127	1,073	1,259	0.00	1,373	0.00	1,373	1,373	0.00	
213 PERS UAL Contribution	1,778	1,927	1,970	0.00	2,183	0.00	2,183	2,183	0.00	
220 Social Security Administration	881	921	988	0.00	1,077	0.00	1,077	1,077	0.00	
231 Worker's Compensation	48	50	52	0.00	56	0.00	56	56	0.00	
232 Unemployment Compensation	23	24	34	0.00	211	0.00	211	211	0.00	
233 Oregon Paid Leave	0	0	72	0.00	85	0.00	85	85	0.00	
240 Contractual Employee Benefits	867	640	8,000	0.00	1,000	0.00	1,000	1,000	0.00	
245 District Paid Deferred Comp	0	49	0	0.00	0	0.00	0	0	0.00	
340 Travel	59	284	0	0.00	0	0.00	0	0	0.00	
410 Consumable Supplies and Mat.	18	108	0	0.00	0	0.00	0	0	0.00	
	16,317	17,121	25,293	0.25	20,068	0.25	20,068	20,068	0.25	

Funds are used to help identify gifted and talented students.

100-1220 General Fund - Restricted Programs for Students with Disabilities

111 Licensed Salaries	222,274	209,696	451,085	8.00	403,733	7.00	403,733	403,733	7.00
112 Classified Salaries	414,905	520,341	594,830	23.25	690,491	28.06	690,491	690,491	28.06
121 Substitutes - Licensed	10,615	52,549	20,000	0.00	50,000	0.00	50,000	50,000	0.00
122 Substitutes - Classified	30,090	31,385	85,000	0.00	75,000	0.00	75,000	75,000	0.00
123 Temporary - Licensed	58,980	6,000	0	0.00	0	0.00	0	0	0.00
124 Temporary - Classified	5,548	23,553	0	0.00	0	0.00	0	0	0.00
132 Overtime Salaries	210	68	0	0.00	0	0.00	0	0	0.00
134 Licensed Extra Duty	8,430	6,000	18,000	0.00	10,000	0.00	10,000	10,000	0.00
135 Classified Extra Duty	132	47	0	0.00	0	0.00	0	0	0.00
210 PERS	63,176	61,414	113,969	0.00	119,849	0.00	119,849	119,849	0.00
213 PERS UAL Contribution	84,229	104,010	178,260	0.00	190,530	0.00	190,530	190,530	0.00
220 Social Security Administration	55,092	63,004	89,422	0.00	94,036	0.00	94,036	94,036	0.00
231 Worker's Compensation	3,271	3,606	4,676	0.00	4,917	0.00	4,917	4,917	0.00
232 Unemployment Compensation	1,424	1,621	3,117	0.00	18,438	0.00	18,438	18,438	0.00
233 Oregon Paid Leave	0	0	6,546	0.00	7,375	0.00	7,375	7,375	0.00
240 Contractual Employee Benefits	133,653	208,984	250,000	0.00	260,000	0.00	260,000	260,000	0.00
245 District Paid Deferred Comp	350	300	0	0.00	0	0.00	0	0	0.00
319 Other Instructional/Prof/Tech	0	0	15,000	0.00	50,000	0.00	50,000	50,000	0.00
322 Repairs and Maintenance	487	105	0	0.00	0	0.00	0	0	0.00
340 Travel	119	0	0	0.00	0	0.00	0	0	0.00
351 Telephone	31	0	0	0.00	0	0.00	0	0	0.00
355 Printing and Binding	285	500	0	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech	0	0	50,000	0.00	50,000	0.00	50,000	50,000	0.00
410 Consumable Supplies and Mat.	9,067	5,524	0	0.00	0	0.00	0	0	0.00
470 Computer Software	0	7,750	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	0	190	0	0.00	0	0.00	0	0	0.00
	1,102,368	1,306,647	1,879,905	31.25	2,024,369	35.06	2,024,369	2,024,369	35.06

This program provides special learning experiences for students with disabilities who spend one half or more of their time in a restricted setting.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals		23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
	21-22	22-23	23-24 Adopted	FTE Adptd		24-25 FTE	24-25			
100-1250 General Fund - Less Restricted Programs for Students with Disabilities										
111 Licensed Salaries	327,716	419,795	522,271	8.00	607,045	9.00	607,045	607,045	9.00	
112 Classified Salaries	470,350	713,202	694,527	26.03	1,000,492	36.25	1,000,492	1,000,492	36.25	
121 Substitutes - Licensed	16,827	18,912	12,000	0.00	20,000	0.00	20,000	20,000	0.00	
122 Substitutes - Classified	42,443	38,099	80,000	0.00	70,000	0.00	70,000	70,000	0.00	
123 Temporary - Licensed	37,550	74,801	0	0.00	0	0.00	0	0	0.00	
124 Temporary - Classified	53,165	57,290	0	0.00	0	0.00	0	0	0.00	
132 Overtime Salaries	0	291	0	0.00	0	0.00	0	0	0.00	
134 Licensed Extra Duty	18,521	21,000	25,500	0.00	25,500	0.00	25,500	25,500	0.00	
135 Classified Extra Duty	70	305	0	0.00	0	0.00	0	0	0.00	
210 PERS	85,554	109,872	130,094	0.00	167,996	0.00	167,996	167,996	0.00	
213 PERS UAL Contribution	120,415	176,731	203,480	0.00	267,071	0.00	267,071	267,071	0.00	
220 Social Security Administration	69,646	98,348	102,074	0.00	131,812	0.00	131,812	131,812	0.00	
231 Worker's Compensation	4,228	5,809	5,337	0.00	6,892	0.00	6,892	6,892	0.00	
232 Unemployment Compensation	1,938	2,531	3,558	0.00	25,846	0.00	25,846	25,846	0.00	
233 Oregon Paid Leave	0	0	7,472	0.00	10,338	0.00	10,338	10,338	0.00	
240 Contractual Employee Benefits	268,980	324,453	280,000	0.00	360,000	0.00	360,000	360,000	0.00	
245 District Paid Deferred Comp	799	900	750	0.00	750	0.00	750	750	0.00	
322 Repairs and Maint. Services	1,460	345	0	0.00	0	0.00	0	0	0.00	
340 Travel	512	742	0	0.00	0	0.00	0	0	0.00	
355 Printing and Binding	859	592	0	0.00	0	0.00	0	0	0.00	
389 Other Non-instr/Prof/Tech Svcs	0	1,522	0	0.00	0	0.00	0	0	0.00	
410 Consumable Supplies and Mat.	6,462	8,853	3,000	0.00	5,000	0.00	5,000	5,000	0.00	
480 Computer Hardware	0	6,315	0	0.00	0	0.00	0	0	0.00	
640 Dues and Fees	1,244	839	1,000	0.00	0	0.00	0	0	0.00	
	1,528,739	2,081,547	2,071,063	34.03	2,698,742	45.25	2,698,742	2,698,742	45.25	

This instructional program provides special learning experiences to students with disabilities. These learning experiences provide additional support in specific subject areas.



Sweet Home High School students worked with Wiley Creek Senior Living residents in April to help prepare items to plant in Wiley Creek's garden.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25 FTE
			23-24 Adopted	FTE Adptd		24-25 FTE	Apprvd 24-25		
100-1280 General Fund - Alternative Education									
112 Classified Salaries	16,763	51,598	110,951	3.69	74,243	2.69	74,243	74,243	2.69
210 PERS	1,658	3,926	10,818	0.00	7,239	0.00	7,239	7,239	0.00
213 PERS UAL Contribution	2,497	7,053	16,920	0.00	11,508	0.00	11,508	11,508	0.00
220 Social Security Administration	1,282	3,461	8,488	0.00	5,680	0.00	5,680	5,680	0.00
231 Worker's Compensation	73	227	444	0.00	297	0.00	297	297	0.00
232 Unemployment Compensation	34	90	296	0.00	1,114	0.00	1,114	1,114	0.00
233 Oregon Paid Leave	0	0	621	0.00	445	0.00	445	445	0.00
240 Contractual Employee Benefits	2,602	21,834	55,000	0.00	30,000	0.00	30,000	30,000	0.00
322 Repairs and Maintenance	115	26	0	0.00	0	0.00	0	0	0.00
374 Other Tuition	22,497	8,310	35,000	0.00	90,000	0.00	90,000	90,000	0.00
410 Consumable Supplies and Mat.	914	0	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	6	0	0	0.00	0	0.00	0	0	0.00
	48,441	96,525	238,538	3.69	220,526	2.69	220,526	220,526	2.69

This instructional program provides support for students in non-traditional settings.

100-1288 General Fund - Charter Schools

360 Charter School Payments	963,871	1,090,492	1,300,000	0.00	1,500,000	0.00	1,500,000	1,500,000	0.00
	963,871	1,090,492	1,300,000	0.00	1,500,000	0.00	1,500,000	1,500,000	0.00

This instructional program provides funding to operate the Sweet Home Charter School.

100-1291 General Fund - English Language Learner Programs

111 Licensed Salaries	39,352	41,384	45,224	0.75	65,435	1.00	65,435	65,435	1.00
210 PERS	3,892	3,696	4,409	0.00	6,380	0.00	6,380	6,380	0.00
213 PERS UAL Contribution	6,142	6,640	6,897	0.00	10,142	0.00	10,142	10,142	0.00
220 Social Security Administration	2,802	3,035	3,460	0.00	5,006	0.00	5,006	5,006	0.00
231 Worker's Compensation	164	171	181	0.00	262	0.00	262	262	0.00
232 Unemployment Compensation	73	79	121	0.00	982	0.00	982	982	0.00
233 Oregon Paid Leave	0	0	253	0.00	393	0.00	393	393	0.00
240 Contractual Employee Benefits	11,816	11,853	15,000	0.00	18,000	0.00	18,000	18,000	0.00
322 Repairs and Maintenance	115	26	0	0.00	0	0.00	0	0	0.00
340 Travel	253	476	0	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech	194	100	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	0	29	0	0.00	0	0.00	0	0	0.00
470 Computer Software	0	1,200	0	0.00	0	0.00	0	0	0.00
480 Computer Hardware	0	22	0	0.00	0	0.00	0	0	0.00
	64,803	68,711	75,545	0.75	106,600	1.00	106,600	106,600	1.00

This instructional program provides special learning experiences for English Language Learning students.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		FTE	Adopted 24-25		FTE	
100-1292 General Fund - Teen Parent Programs										
114 Managerial - Classified	10,442	10,703	11,372	0.20	11,998	0.20	11,998	11,998	0.20	
210 PERS	1,033	957	1,109	0.00	1,170	0.00	1,170	1,170	0.00	
213 PERS UAL Contribution	1,596	1,719	1,734	0.00	1,860	0.00	1,860	1,860	0.00	
220 Social Security Administration	497	537	870	0.00	918	0.00	918	918	0.00	
231 Worker's Compensation	44	45	45	0.00	48	0.00	48	48	0.00	
232 Unemployment Compensation	13	14	30	0.00	180	0.00	180	180	0.00	
233 Oregon Paid Leave	0	0	64	0.00	72	0.00	72	72	0.00	
240 Contractual Employee Benefits	3,075	3,190	0	0.00	0	0.00	0	0	0.00	
	16,700	17,165	15,224	0.20	16,246	0.20	16,246	16,246	0.20	

This instructional program provides special learning experiences for pregnant and parenting students.

100-1460 General Fund - Summer School Programs

124 Temporary - Classified	2,166	3,473	3,000	0.00	3,500	0.00	3,500	3,500	0.00	
134 Licensed Extra Duty	2,020	1,428	8,000	0.00	8,000	0.00	8,000	8,000	0.00	
210 PERS	409	411	1,073	0.00	1,121	0.00	1,121	1,121	0.00	
213 PERS UAL Contribution	398	787	1,678	0.00	1,783	0.00	1,783	1,783	0.00	
220 Social Security Administration	320	375	842	0.00	880	0.00	880	880	0.00	
231 Worker's Compensation	18	22	44	0.00	46	0.00	46	46	0.00	
232 Unemployment Compensation	8	10	29	0.00	173	0.00	173	173	0.00	
233 Oregon Paid Leave	0	0	62	0.00	69	0.00	69	69	0.00	
410 Consumable Supplies and Mat.	0	147	0	0.00	0	0.00	0	0	0.00	
	5,339	6,653	14,728	0.00	15,572	0.00	15,572	15,572	0.00	

This instructional program provides learning experiences between the end of the regular school term and the beginning of the next regular school term.

100-2115 General Fund - Student Safety

389 Other Non-instr/Prof/Tech	0	0	55,000	0.00	65,000	0.00	65,000	65,000	0.00	
	0	0	55,000	0.00	65,000	0.00	65,000	65,000	0.00	

This program provides funding to cover the District's portion of the cost for a school resource officer.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		FTE	Adprvd 24-25			
100-2120 General Fund - Guidance Services										
111 Licensed Salaries	170,478	246,098	397,773	6.50	349,167	5.60	349,167	349,167	5.60	
112 Classified Salaries	30,867	24,333	30,984	1.00	33,530	1.00	33,530	33,530	1.00	
121 Substitutes - Licensed	6,412	8,564	0	0.00	0	0.00	0	0	0.00	
134 Licensed Extra Duty	2,403	0	0	0.00	0	0.00	0	0	0.00	
210 PERS	20,112	24,574	41,804	0.00	37,313	0.00	37,313	37,313	0.00	
213 PERS UAL Contribution	28,470	39,718	65,385	0.00	59,318	0.00	59,318	59,318	0.00	
220 Social Security Administration	14,274	19,700	32,800	0.00	29,276	0.00	29,276	29,276	0.00	
231 Worker's Compensation	902	1,170	1,715	0.00	1,531	0.00	1,531	1,531	0.00	
232 Unemployment Compensation	372	511	1,143	0.00	5,740	0.00	5,740	5,740	0.00	
233 Oregon Paid Leave	0	0	2,401	0.00	2,296	0.00	2,296	2,296	0.00	
240 Contractual Employee Benefits	65,385	66,405	126,000	0.00	115,000	0.00	115,000	115,000	0.00	
322 Repairs and Maintenance	1,043	95	1,000	0.00	1,000	0.00	1,000	1,000	0.00	
340 Travel	1,275	374	100	0.00	100	0.00	100	100	0.00	
355 Printing and Binding	52	404	0	0.00	0	0.00	0	0	0.00	
389 Other Non-instr/Prof/Tech	5,617	2,400	0	0.00	0	0.00	0	0	0.00	
410 Consumable Supplies and Mat.	1,950	2,415	1,516	0.00	2,016	0.00	2,016	2,016	0.00	
440 Periodicals	0	0	135	0.00	135	0.00	135	135	0.00	
460 Non-consumable Items	344	0	0	0.00	0	0.00	0	0	0.00	
640 Dues and Fees	380	250	600	0.00	600	0.00	600	600	0.00	
	350,336	437,011	703,356	7.50	637,022	6.60	637,022	637,022	6.60	

This program provides counseling services for students. Types of services include assisting students in personal and social development, assessing the abilities of students, assisting students as they make their own educational and career plans and choices, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

100-2130 General Fund - Health Services

340 Travel	2,118	1,204	2,000	0.00	2,000	0.00	2,000	2,000	0.00
351 Telephone	581	31	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	6,678	8,037	4,000	0.00	4,000	0.00	4,000	4,000	0.00
460 Non-consumable Items	0	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
640 Dues and Fees	175	15	0	0.00	0	0.00	0	0	0.00
	9,552	9,287	16,000	0.00	16,000	0.00	16,000	16,000	0.00

This program provides physical and mental health services that are not direct instruction.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals		23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
	21-22	22-23	23-24 Adopted	FTE Adptd		24-25	24-25			FTE
100-2140 General Fund - Psychological Services										
389 Other Non-instr/Prof/Tech	2,760	5,257	10,500	0.00	10,500	0.00	10,500	10,500	0.00	
	2,760	5,257	10,500	0.00	10,500	0.00	10,500	10,500	0.00	

This program provides student psychological services.

100-2150 General Fund - Speech Pathology and Audiology Services

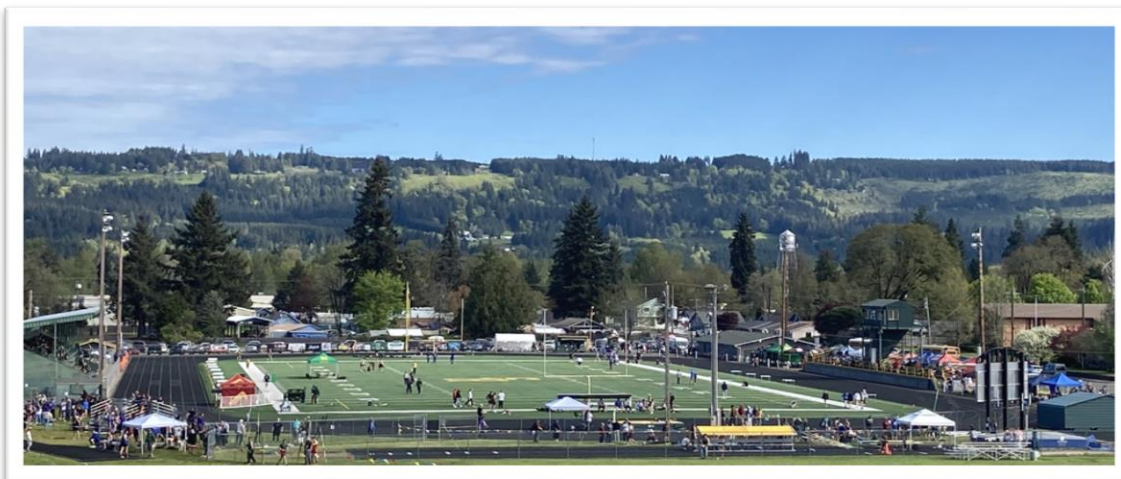
111 Licensed Salaries	71,332	73,687	77,653	1.00	81,924	1.00	81,924	81,924	1.00
112 Classified Salaries	3,019	3,200	3,613	0.13	4,283	0.13	4,283	4,283	0.13
134 Licensed Extra Duty	3,120	3,000	3,000	0.00	3,000	0.00	3,000	3,000	0.00
210 PERS	9,977	9,476	8,216	0.00	8,698	0.00	8,698	8,698	0.00
213 PERS UAL Contribution	9,761	10,353	12,851	0.00	13,827	0.00	13,827	13,827	0.00
220 Social Security Administration	5,374	5,544	6,446	0.00	6,824	0.00	6,824	6,824	0.00
231 Worker's Compensation	321	328	337	0.00	357	0.00	357	357	0.00
232 Unemployment Compensation	140	145	225	0.00	1,338	0.00	1,338	1,338	0.00
233 Oregon Paid Leave	0	0	472	0.00	535	0.00	535	535	0.00
240 Contractual Employee Benefits	15,457	15,756	20,000	0.00	20,000	0.00	20,000	20,000	0.00
322 Repairs and Maintenance	949	414	0	0.00	0	0.00	0	0	0.00
340 Travel	1,329	756	2,000	0.00	2,000	0.00	2,000	2,000	0.00
389 Other Non-instr/Prof/Tech	330	0	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	3,031	1,860	4,000	0.00	4,000	0.00	4,000	4,000	0.00
470 Computer Software	0	250	0	0.00	0	0.00	0	0	0.00
480 Computer Hardware	0	975	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	439	397	500	0.00	500	0.00	500	500	0.00
	124,579	126,141	139,313	1.13	147,286	1.13	147,286	147,286	1.13

This program helps identify, assess and treat students with impairments in speech, hearing and language.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals		23-24		Proposed	Prop.		Adopted	Adptd	
	21-22	22-23	23-24	FTE		24-25	FTE			
100-2190 General Fund - Student Support Services										
112 Classified Salaries	42,991	39,068	34,966	1.00	44,778	1.00	44,778	44,778	1.00	
113 Administrators	113,299	116,132	123,390	1.00	130,177	1.00	130,177	130,177	1.00	
132 Overtime Salaries	0	285	0	0.00	0	0.00	0	0	0.00	
134 Licensed Extra Duty	2,730	0	3,000	0.00	3,000	0.00	3,000	3,000	0.00	
210 PERS	20,490	17,710	15,732	0.00	17,351	0.00	17,351	17,351	0.00	
213 PERS UAL Contribution	19,502	21,161	24,607	0.00	27,583	0.00	27,583	27,583	0.00	
220 Social Security Administration	11,664	11,691	12,344	0.00	13,614	0.00	13,614	13,614	0.00	
231 Worker's Compensation	655	639	645	0.00	712	0.00	712	712	0.00	
232 Unemployment Compensation	305	306	430	0.00	2,669	0.00	2,669	2,669	0.00	
233 Oregon Paid Leave	0	0	904	0.00	1,068	0.00	1,068	1,068	0.00	
240 Contractual Employee Benefits	30,264	22,606	35,000	0.00	30,000	0.00	30,000	30,000	0.00	
245 District Paid Deferred Comp	601	600	0	0.00	0	0.00	0	0	0.00	
322 Repairs and Maintenance	392	773	0	0.00	0	0.00	0	0	0.00	
340 Travel	6,197	1,440	2,500	0.00	2,500	0.00	2,500	2,500	0.00	
351 Telephone	0	63	0	0.00	0	0.00	0	0	0.00	
355 Printing and Binding	97	180	0	0.00	0	0.00	0	0	0.00	
389 Other Non-instr/Prof/Tech	8,281	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00	
410 Consumable Supplies and Mat.	1,533	5,809	1,500	0.00	1,500	0.00	1,500	1,500	0.00	
460 Non-consumable Items	0	5,500	0	0.00	0	0.00	0	0	0.00	
480 Computer Hardware	0	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00	
640 Dues and Fees	32,924	7,307	25,000	0.00	25,000	0.00	25,000	25,000	0.00	
	291,925	251,270	282,018	2.00	301,952	2.00	301,952	301,952	2.00	

This program provides direction and management of student support services.



Many of Oregon's top track and field athletes competed in Sweet Home in May at the Meet of Champions.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals		23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
	21-22	22-23	23-24 Adopted	FTE Adptd		24-25 FTE	Apprvd 24-25			
100-2210 General Fund - Improvement of Instruction Services										
111 Licensed Salaries	5,180	6,524	53,445	1.00	65,487	1.00	65,487	65,487	1.00	
112 Classified Salaries	65	22	53,227	1.00	0	0.00	0	0	0.00	
123 Temporary - Licensed	480	0	0	0.00	0	0.00	0	0	0.00	
134 Licensed Extra Duty	1,506	630	25,000	0.00	25,000	0.00	25,000	25,000	0.00	
135 Classified Extra Duty	71	0	0	0.00	0	0.00	0	0	0.00	
210 PERS	774	641	12,838	0.00	8,822	0.00	8,822	8,822	0.00	
213 PERS UAL Contribution	1,061	1,146	20,080	0.00	14,025	0.00	14,025	14,025	0.00	
220 Social Security Administration	545	526	10,073	0.00	6,922	0.00	6,922	6,922	0.00	
231 Worker's Compensation	30	30	527	0.00	362	0.00	362	362	0.00	
232 Unemployment Compensation	14	14	351	0.00	1,357	0.00	1,357	1,357	0.00	
233 Oregon Paid Leave	0	0	737	0.00	543	0.00	543	543	0.00	
240 Contractual Employee Benefits	0	1,305	3,000	0.00	3,000	0.00	3,000	3,000	0.00	
241 Tuition Reimb. - Administration	0	6,191	10,000	0.00	10,000	0.00	10,000	10,000	0.00	
242 Tuition Reimb. - Certified	27,910	35,476	20,000	0.00	20,000	0.00	20,000	20,000	0.00	
243 Conference Reimb. - Certified	0	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00	
244 Conference Reimb. - Classified	0	0	2,500	0.00	2,500	0.00	2,500	2,500	0.00	
312 Instrl. Programs Improvement	1,650	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00	
322 Repairs and Maintenance	0	146	0	0.00	0	0.00	0	0	0.00	
340 Travel	1,058	2,418	10,000	0.00	10,000	0.00	10,000	10,000	0.00	
410 Consumable Supplies and Mat.	10,841	6,273	7,500	0.00	7,500	0.00	7,500	7,500	0.00	
470 Computer Software	720	17,178	0	0.00	7,500	0.00	7,500	7,500	0.00	
480 Computer Hardware	1,010	0	0	0.00	0	0.00	0	0	0.00	
640 Dues and Fees	13,835	14,980	0	0.00	15,000	0.00	15,000	15,000	0.00	
	66,750	93,500	269,278	2.00	238,018	1.00	238,018	238,018	1.00	

This program provides support for improving student instruction.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd	
			23-24 Adopted	FTE Adptd		24-25 FTE	Adopted 24-25		FTE	
100-2211 General Fund - Improvement of Instruction Services, Service Area Direction										
112 Classified Salaries	15,076	16,221	28,761	0.59	21,332	0.59	21,332	21,332	21,332	0.59
113 Administrators	102,620	107,288	117,274	1.00	126,122	1.00	126,122	126,122	126,122	1.00
210 PERS	14,832	14,378	14,238	0.00	14,377	0.00	14,377	14,377	14,377	0.00
213 PERS UAL Contribution	14,744	16,499	22,270	0.00	22,855	0.00	22,855	22,855	22,855	0.00
220 Social Security Administration	8,770	9,145	11,172	0.00	11,280	0.00	11,280	11,280	11,280	0.00
231 Worker's Compensation	480	503	584	0.00	590	0.00	590	590	590	0.00
232 Unemployment Compensation	229	239	389	0.00	2,212	0.00	2,212	2,212	2,212	0.00
233 Oregon Paid Leave	0	0	818	0.00	885	0.00	885	885	885	0.00
240 Contractual Employee Benefits	16,325	21,296	20,000	0.00	20,000	0.00	20,000	20,000	20,000	0.00
322 Repairs and Maintenance	593	42	0	0.00	0	0.00	0	0	0	0.00
340 Travel	644	198	1,500	0.00	1,500	0.00	1,500	1,500	1,500	0.00
410 Consumable Supplies and Mat.	15	1,051	2,000	0.00	2,000	0.00	2,000	2,000	2,000	0.00
640 Dues and Fees	595	645	1,000	0.00	1,000	0.00	1,000	1,000	1,000	0.00
	174,923	187,505	220,006	1.59	224,153	1.59	224,153	224,153	224,153	1.59

This program provides direction and management of curriculum and instructional services.

100-2222 General Fund - Library/Media Center

112 Classified Salaries	176,833	177,220	209,978	6.25	216,018	6.25	216,018	216,018	216,018	6.25
122 Substitutes - Classified	8,091	5,305	5,000	0.00	6,000	0.00	6,000	6,000	6,000	0.00
132 Overtime Salaries	5,436	2,439	0	0.00	0	0.00	0	0	0	0.00
135 Classified Extra Duty	65	0	0	0.00	0	0.00	0	0	0	0.00
210 PERS	19,165	17,305	20,960	0.00	21,647	0.00	21,647	21,647	21,647	0.00
213 PERS UAL Contribution	27,583	28,592	32,784	0.00	34,413	0.00	34,413	34,413	34,413	0.00
220 Social Security Administration	13,510	12,820	16,446	0.00	16,984	0.00	16,984	16,984	16,984	0.00
231 Worker's Compensation	834	809	860	0.00	888	0.00	888	888	888	0.00
232 Unemployment Compensation	353	335	573	0.00	3,330	0.00	3,330	3,330	3,330	0.00
233 Oregon Paid Leave	0	0	1,204	0.00	1,332	0.00	1,332	1,332	1,332	0.00
240 Contractual Employee Benefits	60,119	58,652	81,000	0.00	82,000	0.00	82,000	82,000	82,000	0.00
322 Repairs and Maintenance	1,451	372	1,645	0.00	1,645	0.00	1,645	1,645	1,645	0.00
410 Consumable Supplies and Mat.	2,541	2,370	2,617	0.00	2,617	0.00	2,617	2,617	2,617	0.00
430 Library Books	22,746	6,850	14,730	0.00	14,730	0.00	14,730	14,730	14,730	0.00
440 Periodicals	1,267	2,472	1,150	0.00	1,150	0.00	1,150	1,150	1,150	0.00
460 Non-consumable Items	0	0	1,124	0.00	1,124	0.00	1,124	1,124	1,124	0.00
470 Computer Software	8,007	8,411	2,391	0.00	2,391	0.00	2,391	2,391	2,391	0.00
	348,001	323,952	392,462	6.25	406,269	6.25	406,269	406,269	406,269	6.25

This program provides educational resources for students at the school libraries/media centers.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25 FTE
			23-24 Adopted	FTE Adptd		FTE	Apprvd 24-25		
100-2230 General Fund - Assessment and Testing									
410 Consumable Supplies and Mat.	0	1,100	1,000	0.00	0	0.00	0	0	0.00
470 Computer Software	0	1,650	1,000	0.00	0	0.00	0	0	0.00
	0	2,750	2,000	0.00	0	0.00	0	0	0.00

This program provides activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching District and state learning goals and requirements.

100-2240 General Fund - Instructional Staff Development

340 Travel	0	2,000	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	0	165	0	0.00	0	0.00	0	0	0.00
	0	2,165	0	0.00	0	0.00	0	0	0.00

This program provides activities designed to assist staff members in preparing and utilizing curriculum materials, utilizing best teaching practices, and any other activity designed to improve teacher performance.

100-2310 General Fund - Board of Education Services

340 Travel	5,348	0	2,000	0.00	2,500	0.00	2,500	2,500	0.00
353 Postage	70	0	0	0.00	0	0.00	0	0	0.00
354 Advertising	2,812	2,575	3,500	0.00	3,500	0.00	3,500	3,500	0.00
381 Audit Services	33,800	36,750	33,000	0.00	39,000	0.00	39,000	39,000	0.00
382 Legal Services	6,360	1,222	20,000	0.00	20,000	0.00	20,000	20,000	0.00
384 Negotiation Services	0	0	2,500	0.00	2,500	0.00	2,500	2,500	0.00
388 Election Services	0	13,603	10,000	0.00	15,000	0.00	15,000	15,000	0.00
389 Other Non-instr/Prof/Tech	175	6,285	7,000	0.00	8,000	0.00	8,000	8,000	0.00
410 Consumable Supplies and Mat.	1,029	795	7,000	0.00	6,000	0.00	6,000	6,000	0.00
640 Dues and Fees	5,291	1,157	7,500	0.00	7,500	0.00	7,500	7,500	0.00
655 Settlements	7,242	0	0	0.00	0	0.00	0	0	0.00
	62,127	62,387	92,500	0.00	104,000	0.00	104,000	104,000	0.00

Activities and expenditures for the legally elected body vested with responsibilities for educational planning and policy making.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		24-25 FTE	24-25 FTE			
100-2320 General Fund - Office of the Superintendent										
112 Classified Salaries	61,506	63,865	73,480	1.00	77,466	1.00	77,466	77,466	1.00	
113 Administrators	293,952	147,600	156,825	1.00	165,450	1.00	165,450	165,450	1.00	
210 PERS	35,917	20,891	22,455	0.00	23,684	0.00	23,684	23,684	0.00	
213 PERS UAL Contribution	52,929	31,975	35,122	0.00	37,652	0.00	37,652	37,652	0.00	
220 Social Security Administration	26,621	15,558	17,618	0.00	18,583	0.00	18,583	18,583	0.00	
231 Worker's Compensation	951	1,342	921	0.00	972	0.00	972	972	0.00	
232 Unemployment Compensation	454	646	614	0.00	3,644	0.00	3,644	3,644	0.00	
233 Oregon Paid Leave	0	0	1,290	0.00	1,458	0.00	1,458	1,458	0.00	
240 Contractual Employee Benefits	45,269	36,557	36,000	0.00	36,000	0.00	36,000	36,000	0.00	
245 District Paid Deferred Comp	20,085	550	6,000	0.00	1,000	0.00	1,000	1,000	0.00	
322 Repairs and Maintenance	417	100	0	0.00	0	0.00	0	0	0.00	
340 Travel	11,474	18,340	4,000	0.00	7,500	0.00	7,500	7,500	0.00	
355 Printing and Binding	245	0	0	0.00	0	0.00	0	0	0.00	
382 Legal Services	7,447	9,895	0	0.00	0	0.00	0	0	0.00	
389 Other Non-instr/Prof/Tech	21,740	44,683	5,000	0.00	15,000	0.00	15,000	15,000	0.00	
410 Consumable Supplies and Mat.	11,949	12,883	6,000	0.00	10,000	0.00	10,000	10,000	0.00	
460 Non-consumable Items	10,790	0	0	0.00	0	0.00	0	0	0.00	
480 Computer Hardware	377	0	0	0.00	0	0.00	0	0	0.00	
640 Dues and Fees	9,755	21,886	6,000	0.00	12,000	0.00	12,000	12,000	0.00	
	611,878	426,771	371,325	2.00	410,409	2.00	410,409	410,409	2.00	

Activities associated with the executive responsibilities for the District by the Office of the Superintendent.



The Sweet Home High School Band braved the rain to participate in December's Parade of Lights

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals		23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
	21-22	22-23	23-24 Adopted	FTE Adptd		24-25 FTE	24-25 FTE			
100-2410 General Fund - Office of the Principal										
111 Licensed Salaries	0	136	0	0.00	0	0.00	0	0	0.00	
112 Classified Salaries	289,304	349,966	385,942	11.44	384,735	10.81	384,735	384,735	10.81	
113 Administrators	691,956	813,288	989,897	8.60	1,046,413	8.60	1,046,413	1,046,413	8.60	
114 Managerial - Classified	62,771	65,518	67,053	1.00	70,752	1.00	70,752	70,752	1.00	
122 Substitutes - Classified	8,105	4,242	12,000	0.00	10,000	0.00	10,000	10,000	0.00	
132 Overtime Salaries	3,343	7,185	0	0.00	0	0.00	0	0	0.00	
135 Classified Extra Duty	79	0	0	0.00	0	0.00	0	0	0.00	
210 PERS	102,946	115,494	141,852	0.00	147,410	0.00	147,410	147,410	0.00	
213 PERS UAL Contribution	126,325	169,852	221,871	0.00	234,344	0.00	234,344	234,344	0.00	
220 Social Security Administration	78,036	92,070	111,299	0.00	115,660	0.00	115,660	115,660	0.00	
231 Worker's Compensation	4,396	4,976	5,820	0.00	6,048	0.00	6,048	6,048	0.00	
232 Unemployment Compensation	2,028	2,392	3,880	0.00	22,678	0.00	22,678	22,678	0.00	
233 Oregon Paid Leave	0	0	8,147	0.00	9,071	0.00	9,071	9,071	0.00	
240 Contractual Employee Benefits	174,779	190,947	255,000	0.00	255,000	0.00	255,000	255,000	0.00	
245 District Paid Deferred Comp	3,875	3,960	0	0.00	2,400	0.00	2,400	2,400	0.00	
322 Repairs and Maintenance	115	26	2,830	0.00	2,830	0.00	2,830	2,830	0.00	
340 Travel	5,919	8,693	2,600	0.00	2,600	0.00	2,600	2,600	0.00	
355 Printing and Binding	464	985	2,600	0.00	2,600	0.00	2,600	2,600	0.00	
410 Consumable Supplies and Mat.	10,381	12,648	15,330	0.00	15,330	0.00	15,330	15,330	0.00	
440 Periodicals	0	0	100	0.00	100	0.00	100	100	0.00	
460 Non-consumable Items	5,889	630	7,200	0.00	7,200	0.00	7,200	7,200	0.00	
480 Computer Hardware	0	6,537	5,700	0.00	5,700	0.00	5,700	5,700	0.00	
640 Dues and Fees	6,193	8,182	4,780	0.00	4,780	0.00	4,780	4,780	0.00	
	1,576,904	1,857,727	2,243,901	21.04	2,345,651	20.41	2,345,651	2,345,651	20.41	

Activities concerned with directing and managing the operations of schools. Included are the activities performed by principals, assistant principals and office staff.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		24-25 FTE	24-25 FTE			
100-2510/2520 General Fund - Fiscal Services										
112 Classified Salaries	173,313	140,716	179,857	3.00	187,280	3.00	187,280	187,280	3.00	
114 Managerial - Classified	104,795	107,415	115,405	1.00	124,112	1.00	124,112	124,112	1.00	
122 Substitutes - Classified	2078	5,032	0	0.00	7,500	0.00	7,500	7,500	0.00	
124 Temporary - Classified	423	4,657	0	0.00	0	0.00	0	0	0.00	
132 Overtime Salaries	4,170	7,150	0	0.00	0	0.00	0	0	0.00	
210 PERS	30,717	27,044	28,788	0.00	31,092	0.00	31,092	31,092	0.00	
213 PERS UAL Contribution	38,539	38,349	45,027	0.00	49,428	0.00	49,428	49,428	0.00	
220 Social Security Administration	19,997	18,817	22,587	0.00	24,396	0.00	24,396	24,396	0.00	
231 Worker's Compensation	1,169	1,098	1,181	0.00	1,351	0.00	1,351	1,351	0.00	
232 Unemployment Compensation	523	491	788	0.00	4,722	0.00	4,722	4,722	0.00	
233 Oregon Paid Leave	0	0	1,653	0.00	1,981	0.00	1,981	1,981	0.00	
240 Contractual Employee Benefits	96,139	87,839	60,000	0.00	76,000	0.00	76,000	76,000	0.00	
245 District Paid Deferred Comp	1,700	1,200	1,800	0.00	1,800	0.00	1,800	1,800	0.00	
249 P Choice Enroll Fee	1,320	1,286	2,000	0.00	2,000	0.00	2,000	2,000	0.00	
322 Repairs and Maintenance	782	190	0	0.00	0	0.00	0	0	0.00	
340 Travel	394	500	2,050	0.00	2,000	0.00	2,000	2,000	0.00	
389 Other Non-instr/Prof/Tech	3,271	10,017	4,000	0.00	5,000	0.00	5,000	5,000	0.00	
410 Consumable Supplies and Mat.	1,381	1,596	2,875	0.00	3,000	0.00	3,000	3,000	0.00	
460 Non-consumable Items	900	0	700	0.00	700	0.00	700	700	0.00	
480 Computer Hardware	0	0	500	0.00	0	0.00	0	0	0.00	
640 Dues and Fees	801	5,009	1,750	0.00	1,750	0.00	1,750	1,750	0.00	
	482,412	458,406	470,961	4.00	524,112	4.00	524,112	524,112	4.00	

Activities concerned with the fiscal operations of the District. This program includes receiving and disbursing funds, financial accounting, financial planning, payroll, inventory and asset control, investment management and debt management.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		24-25 FTE	24-25 FTE			
100-2540/2541 General Fund - Facility Services										
112 Classified Salaries	875,783	973,722	1,140,915	21.88	1,257,773	23.70	1,257,773	1,257,773	23.70	
114 Managerial - Classified	113,406	116,242	123,507	1.00	130,300	1.00	130,300	130,300	1.00	
122 Substitutes - Classified	51,291	45,684	90,000	0.00	80,000	0.00	80,000	80,000	0.00	
124 Temporary - Classified	37,605	80,306	0	0.00	0	0.00	0	0	0.00	
132 Overtime Salaries	1,211	2,312	0	0.00	0	0.00	0	0	0.00	
135 Classified Extra Duty	15,000	15,000	15,000	0.00	15,000	0.00	15,000	15,000	0.00	
210 PERS	98,916	97,446	133,518	0.00	144,599	0.00	144,599	144,599	0.00	
213 PERS UAL Contribution	154,956	170,026	208,837	0.00	229,877	0.00	229,877	229,877	0.00	
220 Social Security Administration	79,786	90,117	104,761	0.00	113,455	0.00	113,455	113,455	0.00	
231 Worker's Compensation	31,037	19,917	68,471	0.00	59,323	0.00	59,323	59,323	0.00	
232 Unemployment Compensation	2,199	2,342	3,652	0.00	22,246	0.00	22,246	22,246	0.00	
233 Oregon Paid Leave	0	0	7,669	0.00	8,898	0.00	8,898	8,898	0.00	
240 Contractual Employee Benefits	171,028	196,024	250,000	0.00	255,000	0.00	255,000	255,000	0.00	
321 Cleaning Services	7,569	9,047	7,500	0.00	10,000	0.00	10,000	10,000	0.00	
322 Repairs and Maintenance	588	319	0	0.00	0	0.00	0	0	0.00	
324 Rentals	1,177	706	8,000	0.00	8,000	0.00	8,000	8,000	0.00	
325 Electricity	259,876	289,906	359,000	0.00	361,000	0.00	361,000	361,000	0.00	
326 Fuel	174,796	251,807	221,000	0.00	258,000	0.00	258,000	258,000	0.00	
327 Water and Sewage	162,299	192,095	236,000	0.00	236,000	0.00	236,000	236,000	0.00	
328 Garbage	60,092	54,732	88,000	0.00	91,000	0.00	91,000	91,000	0.00	
340 Travel	22	333	1,500	0.00	1,500	0.00	1,500	1,500	0.00	
351 Telephone	393	2,697	2,800	0.00	2,500	0.00	2,500	2,500	0.00	
383 Architect/Engineer Services	10,199	37,150	15,000	0.00	35,000	0.00	35,000	35,000	0.00	
389 Other Non-instr/Prof/Tech	360,887	528,528	375,000	0.00	475,000	0.00	475,000	475,000	0.00	
414 Supplies Custodial	113,793	148,354	128,000	0.00	145,000	0.00	145,000	145,000	0.00	
415 Supplies Maintenance	300,142	488,817	371,000	0.00	450,000	0.00	450,000	450,000	0.00	
416 Supplies Grounds	22,568	34,012	25,000	0.00	35,000	0.00	35,000	35,000	0.00	
417 Supplies Maint Vehicles	7,891	10,572	8,000	0.00	15,000	0.00	15,000	15,000	0.00	
460 Non-consumable Items	0	41,197	122,000	0.00	120,000	0.00	120,000	120,000	0.00	
470 Computer Software	0	250	1,500	0.00	2,000	0.00	2,000	2,000	0.00	
480 Computer Hardware	0	2,200	0	0.00	2,000	0.00	2,000	2,000	0.00	
520 Buildings Acquisition	146,819	0	0	0.00	0	0.00	0	0	0.00	
540 Depreciable Equipment	22,560	0	0	0.00	0	0.00	0	0	0.00	
541 Initial and Addnl Equip Purchase	10,200	0	0	0.00	0	0.00	0	0	0.00	
542 Replacement Equipment Purch.	0	0	60,000	0.00	68,000	0.00	68,000	68,000	0.00	
640 Dues and Fees	6,553	2,798	8,000	0.00	8,000	0.00	8,000	8,000	0.00	
651 Liability Insurance	55,324	79,861	100,000	0.00	120,000	0.00	120,000	120,000	0.00	
653 Property Insurance Premiums	236,954	259,095	280,000	0.00	340,000	0.00	340,000	340,000	0.00	
	3,592,920	4,243,614	4,563,630	22.88	5,099,471	24.70	5,099,471	5,099,471	24.70	

Activities include keeping facilities, grounds and equipment in a safe and effective working condition and state of repair. In addition to maintenance and custodial staff, also includes utilities to keep facilities operational and comfortable.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		FTE	Adopted 24-25		FTE	
100-2550/2551 General Fund - Student Transportation Services										
112 Classified Salaries	584,949	636,457	701,691	19.51	655,677	18.06	655,677	655,677	18.06	
114 Managerial - Classified	103,958	70,789	76,718	1.00	82,556	1.00	82,556	82,556	1.00	
122 Substitutes - Classified	111,966	136,167	115,000	0.00	135,000	0.00	135,000	135,000	0.00	
132 Overtime Salaries	22,544	29,066	35,000	0.00	40,000	0.00	40,000	40,000	0.00	
210 PERS	80,915	74,174	90,520	0.00	89,040	0.00	89,040	89,040	0.00	
213 PERS UAL Contribution	110,355	123,869	141,582	0.00	141,551	0.00	141,551	141,551	0.00	
220 Social Security Administration	60,553	64,615	71,023	0.00	69,862	0.00	69,862	69,862	0.00	
231 Worker's Compensation	28,771	31,767	27,852	0.00	36,529	0.00	36,529	36,529	0.00	
232 Unemployment Compensation	1,579	1,684	2,476	0.00	13,699	0.00	13,699	13,699	0.00	
233 Oregon Paid Leave	0	0	5,199	0.00	5,479	0.00	5,479	5,479	0.00	
240 Contractual Employee Benefits	112,141	108,604	208,000	0.00	190,000	0.00	190,000	190,000	0.00	
321 Cleaning Services	6,186	5,984	7,500	0.00	7,500	0.00	7,500	7,500	0.00	
322 Repairs and Maintenance	815	3,427	3,000	0.00	3,000	0.00	3,000	3,000	0.00	
325 Electricity	5,215	5,467	7,000	0.00	7,000	0.00	7,000	7,000	0.00	
326 Fuel	2,256	2,861	3,000	0.00	3,000	0.00	3,000	3,000	0.00	
327 Water and Sewage	3,410	3,884	4,000	0.00	4,000	0.00	4,000	4,000	0.00	
328 Garbage	3,122	2,463	2,500	0.00	3,000	0.00	3,000	3,000	0.00	
330 Student Transportation Services	20,830	83,985	0	0.00	80,000	0.00	80,000	80,000	0.00	
331 Reimbursable Student Transp.	960	0	75,000	0.00	0	0.00	0	0	0.00	
340 Travel	2,077	5,249	3,000	0.00	5,000	0.00	5,000	5,000	0.00	
354 Advertising	92	0	0	0.00	0	0.00	0	0	0.00	
355 Printing and Binding	16	69	0	0.00	0	0.00	0	0	0.00	
389 Other Non-instr/Prof/Tech	18,105	45,082	35,000	0.00	45,000	0.00	45,000	45,000	0.00	
410 Consumable Supplies and Mat.	162,153	154,213	225,000	0.00	250,000	0.00	250,000	250,000	0.00	
412 Supplies Tires	0	336	15,000	0.00	15,000	0.00	15,000	15,000	0.00	
413 Supplies Vehicle Parts	24,614	47,352	70,000	0.00	70,000	0.00	70,000	70,000	0.00	
414 Supplies Custodial	2,588	1,103	0	0.00	0	0.00	0	0	0.00	
416 Supplies Grounds	0	2,316	1,000	0.00	2,000	0.00	2,000	2,000	0.00	
460 Non-consumable Items	76,050	6,268	10,000	0.00	10,000	0.00	10,000	10,000	0.00	
470 Computer Software	11,526	0	3500	0.00	3,000	0.00	3,000	3,000	0.00	
480 Computer Hardware	1,853	1,859	3,000	0.00	3,000	0.00	3,000	3,000	0.00	
542 Replacement Equipment Purch.	0	0	40,000	0.00	50,000	0.00	50,000	50,000	0.00	
640 Dues and Fees	18,482	4,951	12,000	0.00	10,000	0.00	10,000	10,000	0.00	
651 Liability Insurance	26,811	32,026	35,000	0.00	42,000	0.00	42,000	42,000	0.00	
653 Property Insurance Premiums	16,552	19,628	23,000	0.00	27,000	0.00	27,000	27,000	0.00	
	1,621,444	1,705,715	2,052,561	20.51	2,098,893	19.06	2,098,893	2,098,893	19.06	

Activities concerned with the safe transportation of students to and from school and trips to school activities.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd	
			23-24 Adopted	FTE Adptd		24-25 FTE	Adopted 24-25		24-25 FTE	
100-2574 General Fund - Print Shop										
112 Classified Salaries	14,668	17,286	23,205	0.63	25,961	0.63	25,961	25,961	0.63	
210 PERS	1,451	1,545	2,262	0.00	2,531	0.00	2,531	2,531	0.00	
213 PERS UAL Contribution	2,199	2,776	3,539	0.00	4,024	0.00	4,024	4,024	0.00	
220 Social Security Administration	1,122	1,322	1,775	0.00	1,986	0.00	1,986	1,986	0.00	
231 Worker's Compensation	424	499	93	0.00	104	0.00	104	104	0.00	
232 Unemployment Compensation	29	35	62	0.00	389	0.00	389	389	0.00	
233 Oregon Paid Leave	0	0	130	0.00	156	0.00	156	156	0.00	
240 Contractual Employee Benefits	1,441	1,471	4,000	0.00	2,000	0.00	2,000	2,000	0.00	
322 Repairs and Maintenance	9,144	7,237	8,500	0.00	9,000	0.00	9,000	9,000	0.00	
355 Printing and Binding	(20,534)	(26,973)	0	0.00	0	0.00	0	0	0.00	
410 Consumable Supplies and Mat.	28,929	23,387	15,000	0.00	15,000	0.00	15,000	15,000	0.00	
	38,873	28,585	58,566	0.63	61,151	0.63	61,151	61,151	0.63	

Activities concerned with the District Print Shop including the duplication of curriculum materials.

100-2624 General Fund - Planning Services

134 Licensed Extra Duty	3,888	3,240	4,320	0.00	4,320	0.00	4,320	4,320	0.00
135 Classified Extra Duty	1,656	1,800	2,160	0.00	2,160	0.00	2,160	2,160	0.00
210 PERS	602	512	632	0.00	632	0.00	632	632	0.00
213 PERS UAL Contribution	819	747	988	0.00	1,004	0.00	1,004	1,004	0.00
220 Social Security Administration	403	362	496	0.00	496	0.00	496	496	0.00
231 Worker's Compensation	23	20	26	0.00	26	0.00	26	26	0.00
232 Unemployment Compensation	11	10	17	0.00	97	0.00	97	97	0.00
233 Oregon Paid Leave	0	0	36	0.00	39	0.00	39	39	0.00
640 Dues and Fees	0	385	0	0.00	0	0.00	0	0	0.00
	7,402	7,076	8,675	0.00	8,774	0.00	8,774	8,774	0.00

Activities concerned with planning programs at the school level.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		FTE	Adprvd 24-25			
100-2640 General Fund - Staff Services										
111 Licensed Salaries	0	146,000	0	0.00	0	0.00	0	0	0.00	
112 Classified Salaries	0	39,429	60,228	1.00	63,541	1.00	63,541	63,541	1.00	
210 PERS	0	15,513	5,872	0.00	6,195	0.00	6,195	6,195	0.00	
213 PERS UAL Contribution	0	26,534	9,185	0.00	9,849	0.00	9,849	9,849	0.00	
220 Social Security Administration	0	13,772	4,607	0.00	4,861	0.00	4,861	4,861	0.00	
231 Worker's Compensation	0	169	241	0.00	254	0.00	254	254	0.00	
232 Unemployment Compensation	0	360	161	0.00	953	0.00	953	953	0.00	
233 Oregon Paid Leave	0	0	337	0.00	381	0.00	381	381	0.00	
240 Contractual Employee Benefits	0	12,370	0	0.00	15,000	0.00	15,000	15,000	0.00	
245 District Paid Deferred Comp	0	150	0	0.00	0	0.00	0	0	0.00	
340 Travel	0	1,394	0	0.00	1,000	0.00	1,000	1,000	0.00	
389 Other Non-instr/Prof/Tech	2,418	17,373	15,000	0.00	20,000	0.00	20,000	20,000	0.00	
410 Consumable Supplies and Mat.	0	544	1,000	0.00	1,000	0.00	1,000	1,000	0.00	
640 Dues and Fees	0	3,412	0	0.00	2,500	0.00	2,500	2,500	0.00	
	2,418	277,020	96,631	1.00	125,534	1.00	125,534	125,534	1.00	

Activities concerned with providing staff services including human resources.

100-2660 General Fund - Technology Services

112 Classified Salaries	227,934	265,556	252,013	4.00	262,454	4.00	262,454	262,454	4.00
122 Substitutes - Classified	5,346	5,889	0	0.00	0	0.00	0	0	0.00
124 Temporary - Classified	5,376	1,261	0	0.00	0	0.00	0	0	0.00
132 Overtime Salaries	848	1,299	0	0.00	0	0.00	0	0	0.00
210 PERS	28,331	28,108	24,571	0.00	25,589	0.00	25,589	25,589	0.00
213 PERS UAL Contribution	30,833	39,521	38,432	0.00	40,680	0.00	40,680	40,680	0.00
220 Social Security Administration	17,148	20,116	19,279	0.00	20,078	0.00	20,078	20,078	0.00
231 Worker's Compensation	1,009	1,147	1,008	0.00	1,050	0.00	1,050	1,050	0.00
232 Unemployment Compensation	448	522	672	0.00	3,937	0.00	3,937	3,937	0.00
233 Oregon Paid Leave	0	0	1,411	0.00	1,575	0.00	1,575	1,575	0.00
240 Contractual Employee Benefits	44,733	35,439	60,000	0.00	60,000	0.00	60,000	60,000	0.00
322 Repairs and Maintenance	1,354	19,065	0	0.00	10,000	0.00	10,000	10,000	0.00
340 Travel	192	270	1,500	0.00	1,500	0.00	1,500	1,500	0.00
353 Postage	171	0	0	0.00	0	0.00	0	0	0.00
355 Printing and Binding	45	0	0	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech	5,235	3,847	20,000	0.00	20,000	0.00	20,000	20,000	0.00
410 Consumable Supplies and Mat.	142,023	4,415	0	0.00	10,000	0.00	10,000	10,000	0.00
460 Non-consumable Items	0	0	15,000	0.00	15,000	0.00	15,000	15,000	0.00
470 Computer Software	50,434	43,884	50,000	0.00	75,000	0.00	75,000	75,000	0.00
480 Computer Hardware	914,208	304,245	100,000	0.00	225,000	0.00	225,000	225,000	0.00
640 Dues and Fees	16,857	300	10,000	0.00	10,000	0.00	10,000	10,000	0.00
	1,492,525	774,884	593,886	4.00	781,863	4.00	781,863	781,863	4.00

Activities concerned with all aspects of technology including computing and data processing services such as networking and telecommunications.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25 FTE
			23-24 Adopted	FTE Adptd		FTE	Apprvd 24-25		
100-2690 General Fund - Other Support Services									
324 Rentals	360	0	0	0.00	0	0.00	0	0	0.00
351 Telephone/Internet	224,193	153,444	145,000	0.00	155,000	0.00	155,000	155,000	0.00
353 Postage	34,890	16,297	25,000	0.00	25,000	0.00	25,000	25,000	0.00
389 Other Non-instr/Prof/Tech	18,796	18,126	20,000	0.00	20,000	0.00	20,000	20,000	0.00
410 Consumable Supplies and Mat.	258	734	0	0.00	0	0.00	0	0	0.00
460 Non-consumable Items	5,594	0	5,000	0.00	5,000	0.00	5,000	5,000	0.00
	284,091	188,601	195,000	0.00	205,000	0.00	205,000	205,000	0.00

Activities that support programs throughout the District

100-3300 General Fund - Community Services

114 Managerial - Classified	55,303	56,685	65,228	1.00	68,816	1.00	68,816	68,816	1.00
124 Temporary - Classified	143,347	175,003	175,000	0.00	200,000	0.00	200,000	200,000	0.00
210 PERS	9,452	11,553	11,422	0.00	12,000	0.00	12,000	12,000	0.00
213 PERS UAL Contribution	13,833	20,754	17,866	0.00	18,000	0.00	18,000	18,000	0.00
220 Social Security Administration	12,264	14,140	18,377	0.00	20,564	0.00	20,564	20,564	0.00
231 Worker's Compensation	4,298	2,283	961	0.00	2,475	0.00	2,475	2,475	0.00
232 Unemployment Compensation	391	455	641	0.00	2,500	0.00	2,500	2,500	0.00
233 Oregon Paid Leave	0	0	1,345	0.00	2,300	0.00	2,300	2,300	0.00
240 Contractual Employee Benefits	15,898	18,309	22,000	0.00	24,000	0.00	24,000	24,000	0.00
322 Repairs and Maintenance	595	413	20,000	0.00	20,000	0.00	20,000	20,000	0.00
325 Electricity	0	0	18,000	0.00	20,000	0.00	20,000	20,000	0.00
326 Fuel	0	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
327 Water and Sewage	0	0	5,000	0.00	9,000	0.00	9,000	9,000	0.00
340 Travel	0	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
355 Printing and Binding	14	70	300	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech	0	1,180	10,000	0.00	10,000	0.00	10,000	10,000	0.00
410 Consumable Supplies and Mat.	13,864	10,159	2,500	0.00	7,500	0.00	7,500	7,500	0.00
414 Supplies Custodial	3,567	5,056	5,000	0.00	5,000	0.00	5,000	5,000	0.00
415 Supplies Maintenance	305	0	7,500	0.00	7,500	0.00	7,500	7,500	0.00
460 Non-consumable Items	0	5,565	25,000	0.00	20,000	0.00	20,000	20,000	0.00
640 Dues and Fees	999	1,380	1,250	0.00	1,500	0.00	1,500	1,500	0.00
	274,130	323,005	433,390	1.00	477,155	1.00	477,155	477,155	1.00

Activities associated with operating the Sweet Home Swim Pool. Some utility and facility expenses are included with Function Code 100-2540 (Facilities and Maintenance).

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals	Actuals	23-24	23-24	Proposed	Prop.	Apprvd	Adopted	Adptd
	21-22	22-23	Adopted	FTE Adptd	24-25	24-25	24-25	24-25	24-25 FTE
100-5200 General Fund - Interfund Transfers									
711 Transfer to Josai	7,500	7,500	7,500	0.00	7,500	0.00	7,500	7,500	0.00
712 Transfer to Long Term Maint.	750,000	1,650,000	1,400,000	0.00	1,650,000	0.00	1,650,000	1,650,000	0.00
713 Transfer to PERS Reserve Fund	100,000	100,000	100,000	0.00	100,000	0.00	100,000	100,000	0.00
715 Transfer to Curriculum & Instruct.	100,000	250,000	250,000	0.00	250,000	0.00	250,000	250,000	0.00
	957,500	2,007,500	1,757,500	0.00	2,007,500	0.00	2,007,500	2,007,500	0.00

Transfers to other funds. If actual revenues are less than budgeted, transfers will be first considered to reduce.

100-6110 General Fund - Operating Contingency

810 Planned Reserve	0	0	3,684,800	0.00	3,525,683	0.00	3,525,683	3,525,683	0.00
	0	0	3,684,800	0.00	3,525,683	0.00	3,525,683	3,525,683	0.00

GENERAL FUND TOTAL EXPEND.	24,334,648	27,231,623	34,789,004	272.89	37,743,156	287.43	37,743,156	37,743,156	287.43
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Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			Adopted	FTE Adptd		FTE	Adopted 24-25		FTE	
American Rescue Plan - Homeless Children & Youth Revenue (Fund 203)										
4500 Revenue from Federal Sources	0	45,452	0	0.00	0	0.00	0	0	0	0.00
FUND 203 TOTAL RESOURCES	0	45,452	0	0.00	0	0.00	0	0	0	0.00
203-2130 - Health Services										
111 Licensed Salaries	0	37,761	0	0.00	0	0.00	0	0	0	0.00
410 Consumable Supplies and Mat.	0	5,631	0	0.00	0	0.00	0	0	0	0.00
640 Dues and Fees	0	2,060	0	0.00	0	0.00	0	0	0	0.00
	0	45,452	0	0.00	0	0.00	0	0	0	0.00
FUND 203 TOTAL EXPENDITURES	0	45,452	0	0.00	0	0.00	0	0	0	0.00

This is a prior year grant. Nothing is budgeted for the upcoming year.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Apprvd 24-25	Adopted 24-25	Adptd 24-25 FTE
			23-24 Adopted	FTE Adptd		FTE	FTE			
ESSER II Revenue (Fund 207)										
4500 Revenue from Federal Sources	1,399,847	245,770	0	0.00	0	0.00	0	0	0	0.00
FUND 207 TOTAL RESOURCES	1,399,847	245,770	0	0.00	0	0.00	0	0	0	0.00

The Elementary and Secondary Schools Emergency Relief (ESSER) II Act provides school districts with funding for allowable activities to help address the impact that Covid-19 has had on schools across the nation. ESSER II funds may be used for pre-award costs dating back to March 13, 2020 when the national emergency was declared. Funds were available through September 30, 2023.

207-1111 ESSER II - Elementary Programs

111 Licensed Salaries	172,182	0	0	0.00	0	0.00	0	0	0	0.00
210 PERS	18,088	0	0	0.00	0	0.00	0	0	0	0.00
213 PERS UAL Contribution	25,459	0	0	0.00	0	0.00	0	0	0	0.00
220 Social Security Administration	12,716	0	0	0.00	0	0.00	0	0	0	0.00
231 Worker's Compensation	721	0	0	0.00	0	0.00	0	0	0	0.00
232 Unemployment Compensation	332	0	0	0.00	0	0.00	0	0	0	0.00
240 Contractual Employee Benefits	36,720	0	0	0.00	0	0.00	0	0	0	0.00
	266,218	0	0	0.00	0	0.00	0	0	0	0.00

207-1131 ESSER II - High School Programs

111 Licensed Salaries	128,801	0	0	0.00	0	0.00	0	0	0	0.00
123 Temporary - Licensed	63,335	0	0	0.00	0	0.00	0	0	0	0.00
210 PERS	19,002	0	0	0.00	0	0.00	0	0	0	0.00
213 PERS UAL Contribution	29,248	0	0	0.00	0	0.00	0	0	0	0.00
220 Social Security Administration	14,398	0	0	0.00	0	0.00	0	0	0	0.00
231 Worker's Compensation	793	0	0	0.00	0	0.00	0	0	0	0.00
232 Unemployment Compensation	376	0	0	0.00	0	0.00	0	0	0	0.00
240 Contractual Employee Benefits	40,469	0	0	0.00	0	0.00	0	0	0	0.00
	296,422	0	0	0.00	0	0.00	0	0	0	0.00

207-1288 ESSER II - Charter School Payments

360 Charter School Payments	74,698	0	0	0.00	0	0.00	0	0	0	0.00
	74,698	0	0	0.00	0	0.00	0	0	0	0.00

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		FTE	Apprvd 24-25		FTE	
207-2210 ESSER II - Improvement of Instruction Services										
112 Classified Salaries	1,050	0	0	0.00	0	0.00	0	0	0	0.00
210 PERS	104	0	0	0.00	0	0.00	0	0	0	0.00
213 PERS UAL Contribution	159	0	0	0.00	0	0.00	0	0	0	0.00
220 Social Security Administration	80	0	0	0.00	0	0.00	0	0	0	0.00
231 Worker's Compensation	5	0	0	0.00	0	0.00	0	0	0	0.00
319 Other Instructional/Prof/Tech	20,000	52,500	0	0.00	0	0.00	0	0	0	0.00
389 Other Non-instr/Prof/Tech	51,000	0	0	0.00	0	0.00	0	0	0	0.00
410 Consumable Supplies and Mat.	(3,277)	0	0	0.00	0	0.00	0	0	0	0.00
460 Non-consumable Items	11,842	0	0	0.00	0	0.00	0	0	0	0.00
470 Computer Software	135,245	30,096	0	0.00	0	0.00	0	0	0	0.00
480 Computer Hardware	267,909	49,388	0	0.00	0	0.00	0	0	0	0.00
640 Dues and Fees	13,118	0	0	0.00	0	0.00	0	0	0	0.00
	497,235	131,984	0	0.00	0	0.00	0	0	0	0.00
207-2540 ESSER II - Facility Services										
112 Classified Salaries	66,920	67,717	0	0.00	0	0.00	0	0	0	0.00
210 PERS	6,618	6,054	0	0.00	0	0.00	0	0	0	0.00
213 PERS UAL Contribution	0	10,875	0	0.00	0	0.00	0	0	0	0.00
220 Social Security Administration	4,824	4,964	0	0.00	0	0.00	0	0	0	0.00
231 Worker's Compensation	1,911	1,927	0	0.00	0	0.00	0	0	0	0.00
232 Unemployment Compensation	0	130	0	0.00	0	0.00	0	0	0	0.00
240 Contractual Employee Benefits	13,908	10,827	0	0.00	0	0.00	0	0	0	0.00
414 Supplies Custodial	0	11,292	0	0.00	0	0.00	0	0	0	0.00
	94,181	113,786	0	0.00	0	0.00	0	0	0	0.00
207-2660 ESSER II - Technology Services										
480 Computer Hardware	171,091	0	0	0.00	0	0.00	0	0	0	0.00
	171,091	0	0	0.00	0	0.00	0	0	0	0.00
FUND 207 TOTAL EXPENDITURES	1,399,845	245,770	0	0.00	0	0.00	0	0	0	0.00

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		FTE	Adopted 24-25		FTE	
ESSER III Revenue (Fund 208)										
4500 Revenue from Federal Sources	661,553	1,473,757	2,500,000	0.00	0	0.00	0	0	0	0.00
FUND 208 TOTAL RESOURCES	661,553	1,473,757	2,500,000	0.00	0	0.00	0	0	0	0.00

The Elementary and Secondary Schools Emergency Relief (ESSER) III Act provides school districts with funding for allowable activities to help address the impact that Covid-19 has had on schools across the nation. ESSER III funds may be used for pre-award costs dating back to March 13, 2020 when the national emergency was declared. 20 percent must be spent on addressing learning loss. Funds are available through September 30, 2024. \$4,166,643 was originally allocated meaning at least \$833,329 must be spent on addressing learning loss.

208-1111 ESSER III - Elementary Programs

111 Licensed Salaries	124,392	55,738	0	0.00	0	0.00	0	0	0	0.00
121 Substitutes - Licensed	24,056	0	0	0.00	0	0.00	0	0	0	0.00
210 PERS	16,028	6,716	0	0.00	0	0.00	0	0	0	0.00
213 PERS UAL Contribution	20,666	7,218	0	0.00	0	0.00	0	0	0	0.00
220 Social Security Administration	11,112	3,986	0	0.00	0	0.00	0	0	0	0.00
231 Worker's Compensation	614	228	0	0.00	0	0.00	0	0	0	0.00
232 Unemployment Compensation	290	104	0	0.00	0	0.00	0	0	0	0.00
240 Contractual Employee Benefits	15,179	15,754	0	0.00	0	0.00	0	0	0	0.00
410 Consumable Supplies and Mat.	86,878	(18,270)	0	0.00	0	0.00	0	0	0	0.00
420 Textbooks	5,325	340,192	0	0.00	0	0.00	0	0	0	0.00
	304,540	411,666	0	0.00	0	0.00	0	0	0	0.00

208-1121 ESSER III - Junior High Programs

420 Textbooks	0	138,730	0	0.00	0	0.00	0	0	0	0.00
	0	138,730	0	0.00	0	0.00	0	0	0	0.00

208-1131 ESSER III - High School Programs

111 Licensed Salaries	0	5,336	0	0.00	0	0.00	0	0	0	0.00
134 Licensed Extra Duty	0	7,596	0	0.00	0	0.00	0	0	0	0.00
210 PERS	0	1,558	0	0.00	0	0.00	0	0	0	0.00
213 PERS UAL Contribution	0	1,675	0	0.00	0	0.00	0	0	0	0.00
220 Social Security Administration	0	971	0	0.00	0	0.00	0	0	0	0.00
231 Worker's Compensation	0	53	0	0.00	0	0.00	0	0	0	0.00
232 Unemployment Compensation	0	25	0	0.00	0	0.00	0	0	0	0.00
420 Textbooks	0	166,891	0	0.00	0	0.00	0	0	0	0.00
	0	184,105	0	0.00	0	0.00	0	0	0	0.00

208-1280 - ESSER III - Alternative Education

319 Other Instructional/Prof/Tech	0	0	1,500,000	0.00	0	0.00	0	0	0	0.00
	0	0	1,500,000	0.00	0	0.00	0	0	0	0.00

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals		23-24		Proposed	Prop.		Adopted	Adptd	
	21-22	22-23	23-24	FTE		24-25	FTE			
208-1288 ESSER III - Charter School Payments										
360 Charter School Payments	0	66,018	0	0.00	0	0.00	0	0	0.00	
	0	66,018	0	0.00	0	0.00	0	0	0.00	
208-1460 ESSER III - Summer School Programs										
123 Temporary - Licensed	28,854	0	0	0.00	0	0.00	0	0	0.00	
124 Temporary - Classified	18,924	0	0	0.00	0	0.00	0	0	0.00	
210 PERS	4,013	0	0	0.00	0	0.00	0	0	0.00	
213 PERS UAL Contribution	5,471	0	0	0.00	0	0.00	0	0	0.00	
220 Social Security Administration	3,641	0	0	0.00	0	0.00	0	0	0.00	
	60,903	0	0	0.00	0	0.00	0	0	0.00	
208-2190 ESSER III - Student Support Services										
389 Other Non-instr/Prof/Tech	0	76,775	0	0.00	0	0.00	0	0	0.00	
	0	76,775	0	0.00	0	0.00	0	0	0.00	
208-2210 ESSER III - Improvement of Instruction Services										
111 Licensed Salaries	71,302	3,379	0	0.00	0	0.00	0	0	0.00	
210 PERS	9,269	365	0	0.00	0	0.00	0	0	0.00	
213 PERS UAL Contribution	8,913	480	0	0.00	0	0.00	0	0	0.00	
220 Social Security Administration	5,229	269	0	0.00	0	0.00	0	0	0.00	
231 Worker's Compensation	291	17	0	0.00	0	0.00	0	0	0.00	
232 Unemployment Compensation	137	7	0	0.00	0	0.00	0	0	0.00	
240 Contractual Employee Benefits	15,704	(2,534)	0	0.00	0	0.00	0	0	0.00	
389 Other Non-instr/Prof/Tech	0	4,434	0	0.00	0	0.00	0	0	0.00	
410 Consumable Supplies and Mat.	94,851	3,100	0	0.00	0	0.00	0	0	0.00	
470 Computer Software	87,932	16,940	0	0.00	0	0.00	0	0	0.00	
480 Computer Hardware	2,483	0	0	0.00	0	0.00	0	0	0.00	
	296,111	26,457	0	0.00	0	0.00	0	0	0.00	
208-2540 ESSER III - Facilities										
383 Architect/Engineer Services	0	34,443	0	0.00	0	0.00	0	0	0.00	
415 Supplies Maintenance	0	435,667	0	0.00	0	0.00	0	0	0.00	
520 Buildings Acquisition	0	0	1,000,000	0.00	0	0.00	0	0	0.00	
	0	470,110	1,000,000	0.00	0	0.00	0	0	0.00	
208-2690 ESSER III - Other Support Services										
460 Non-consumable Items	0	99,897	0	0.00	0	0.00	0	0	0.00	
	0	99,897	0	0.00	0	0.00	0	0	0.00	
FUND 208 TOTAL EXPENDITURES	661,554	1,473,758	2,500,000	0.00	0	0.00	0	0	0.00	

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals		23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
	21-22	22-23	23-24 Adopted	FTE Adptd		24-25	FTE			
Title I Revenue (Fund 212 for 2024-25, Fund 214 For 2023-24)										
4500 Revenue from Federal Sources	485,618	542,257	731,760	0.00	730,000	0.00	730,000	730,000	0.00	
5400 Resources-Beg. Fund Balance	0	0	50,000	0.00	50,000	0.00	50,000	50,000	0.00	
TITLE I TOTAL RESOURCES	485,618	542,257	781,760	0.00	780,000	0.00	780,000	780,000	0.00	

Title I is a federal program that provides financial assistance to public schools with high numbers or percentages of economically disadvantaged children to ensure these students meet academic achievement standards. For internal tracking, fund number 212 will be used for the 2024-2025 fiscal year and fund number 214 was used for the 2023-2024 fiscal year.

212/214-1272 Title I Fund - Instructional Services (Fund 212 for 2024-25, Fund 214 for 2023-24)

111 Licensed Salaries	128,002	111,843	203,224	3.81	225,901	3.25	225,901	225,901	3.25
112 Classified Salaries	91,072	124,344	138,976	5.66	126,856	4.94	126,856	126,856	4.94
121 Substitutes - Licensed	41,585	704	10,000	0.00	0	0.00	0	0	0.00
122 Substitutes - Classified	8,225	14,869	9,000	0.00	0	0.00	0	0	0.00
123 Temporary - Licensed	0	11,955	0	0.00	0	0.00	0	0	0.00
124 Temporary - Classified	6,406	0	0	0.00	0	0.00	0	0	0.00
134 Licensed Extra Duty	1,500	19,500	5,000	0.00	5,000	0.00	5,000	5,000	0.00
135 Classified Extra Duty	394	0	0	0.00	0	0.00	0	0	0.00
233 Oregon Paid Leave	0	0	0	0.00	30	0.00	30	30	0.00
210 PERS	19,267	21,942	35,705	0.00	34,881	0.00	34,881	34,881	0.00
213 PERS UAL Contribution	30,722	38,992	55,846	0.00	55,452	0.00	55,452	55,452	0.00
220 Social Security Administration	20,782	20,754	28,014	0.00	27,368	0.00	27,368	27,368	0.00
231 Worker's Compensation	1,199	1,225	1,465	0.00	1,431	0.00	1,431	1,431	0.00
232 Unemployment Compensation	541	539	977	0.00	5,366	0.00	5,366	5,366	0.00
233 Oregon Paid Leave	0	0	2,051	0.00	2,117	0.00	2,117	2,117	0.00
240 Contractual Employee Benefits	28,736	27,094	75,000	0.00	75,000	0.00	75,000	75,000	0.00
245 District Paid Deferred Comp	0	54	0	0.00	0	0.00	0	0	0.00
312 Instrl. Programs Improvement	0	0	124,238	0.00	118,920	0.00	118,920	118,920	0.00
355 Printing and Binding	24	0	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	16,267	54,584	0	0.00	0	0.00	0	0	0.00
440 Periodicals	0	859	0	0.00	0	0.00	0	0	0.00
460 Non-consumable Items	4,280	7,471	0	0.00	0	0.00	0	0	0.00
470 Computer Software	7,811	0	0	0.00	0	0.00	0	0	0.00
	406,813	456,729	689,496	9.47	678,322	8.19	678,322	678,322	8.19

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals		23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
	21-22	22-23	23-24 Adopted	FTE Adptd		24-25	FTE			
212/214-2490 Title I Fund - Other Support Services Services (Fund 212 for 2024-25, Fund 214 for 2023-24)										
113 Administrators	40,388	42,226	45,762	0.40	49,246	0.40	49,246	49,246	0.40	
210 PERS	3995	3,775	4,462	0.00	4,801	0.00	4,801	4,801	0.00	
213 PERS UAL Contribution	6,037	6,782	6,979	0.00	7,633	0.00	7,633	7,633	0.00	
220 Social Security Administration	3020	3,164	3,501	0.00	3,767	0.00	3,767	3,767	0.00	
231 Worker's Compensation	170	170	183	0.00	197	0.00	197	197	0.00	
232 Unemployment Compensation	79	83	122	0.00	739	0.00	739	739	0.00	
233 Oregon Paid Leave	0	0	256	0.00	295	0.00	295	295	0.00	
240 Contractual Employee Benefits	6,411	6,647	6,000	0.00	5,000	0.00	5,000	5,000	0.00	
245 District Paid Deferred Comp	240	240	0	0.00	0	0.00	0	0	0.00	
	60,340	63,087	67,265	0.40	71,678	0.40	71,678	71,678	0.40	
212/214-2520 Title I Fund - Fiscal Services (Fund 212 for 2024-25, Fund 214 for 2023-24)										
690 Grant Indirect Charges	17,451	18,851	25,000	0.00	30,000	0.00	30,000	30,000	0.00	
	17,451	18,851	25,000	0.00	30,000	0.00	30,000	30,000	0.00	
212/214-3390 Title I Fund - Community Services (Fund 212 for 2024-25, Fund 214 for 2023-24)										
410 Consumable Supplies and Mat.	1,019	3,593	0	0.00	0	0.00	0	0	0.00	
	1,019	3,593	0	0.00	0	0.00	0	0	0.00	
TITLE I FUND TOTAL EXPENDITURES	485,623	542,260	781,761	9.87	780,000	8.59	780,000	780,000	8.59	

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		FTE	Apprvd 24-25			
Other Special Revenue Funds Revenue (Fund 219)										
3199 Other Unrestricted Grants-in-aid	0	0	600,000	0.00	600,000	0.00	600,000	600,000	600,000	0.00
4500 Revenue from Federal Sources	0	0	700,000	0.00	700,000	0.00	700,000	700,000	700,000	0.00
5400 Resources-Beg. Fund Balance	5,785	5,785	5,784	0.00	0	0.00	0	0	0	0.00
FUND 219 TOTAL RESOURCES	5,785	5,785	1,305,784	0.00	1,300,000	0.00	1,300,000	1,300,000	1,300,000	0.00
219-2240 - Other Special Revenue Funds - Instructional Development										
319 Other Instructional/Prof/Tech	0	0	1,300,000	0.00	1,300,000	0.00	1,300,000	1,300,000	1,300,000	0.00
	0	0	1,300,000	0.00	1,300,000	0.00	1,300,000	1,300,000	1,300,000	0.00
219-3300 - Other Special Revenue Funds - Community Services										
410 Consumable Supplies and Mat.	0	0	5,784	0.00	0	0.00	0	0	0	0.00
	0	0	5,784	0.00	0	0.00	0	0	0	0.00
FUND 219 TOTAL EXPENDITURES	0	0	1,305,784	0.00	1,300,000	0.00	1,300,000	1,300,000	1,300,000	0.00

This fund primarily serves as a place holder for possible state and federal funds that must be tracked in a special revenue fund.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		24-25 FTE	Apprvd 24-25			
Title II-A Teacher Training Grant Revenue (Fund 224, 225, 226)										
4500 Revenue from Federal Sources	81,930	75,311	96,754	0.00	100,000	0.00	100,000	100,000	0.00	
5400 Resources-Beg. Fund Balance	0	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00	
TITLE II-A TOTAL RESOURCES	81,930	75,311	126,754	0.00	130,000	0.00	130,000	130,000	0.00	

Title II-A is a federal program that provides assistance to increase student academic achievement by increasing the number of highly qualified teachers, paraprofessionals and administrators in schools. For internal tracking purposes, fund number 224 was used for the 2022-2023 fiscal year, fund number 225 was used for the 2023-2024 fiscal year and fund number 226 will be used for the 2024-2025 fiscal year.

224/225/226-2210 Title II-A Improvement Instruction Services (F224 for 2022-23, F225 for 2023-24, F226 for 2024-25)

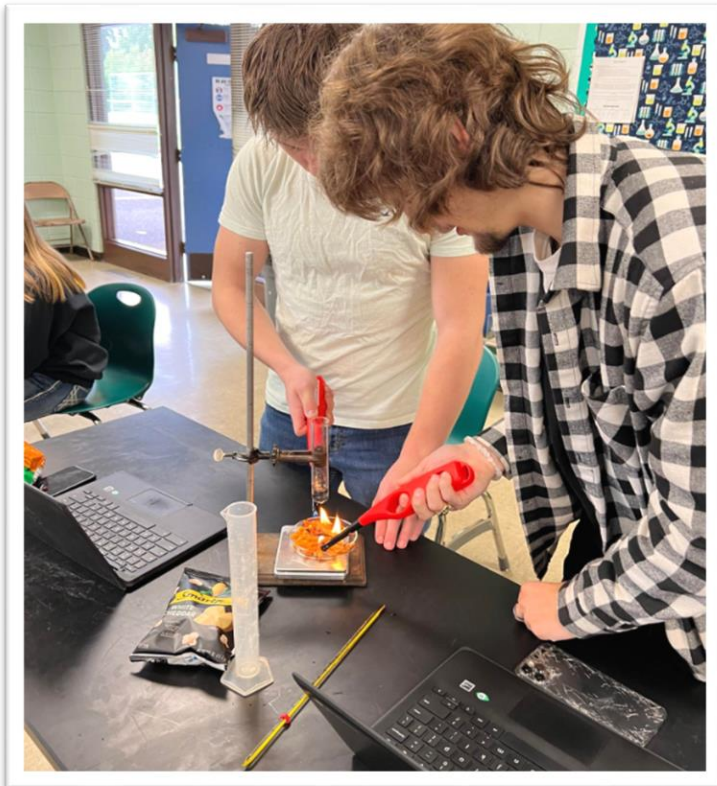
111 Licensed Salaries	3,810	4,942	5,000	0.00	0	0.00	0	0	0.00
121 Substitutes - Licensed	392	0	0	0.00	0	0.00	0	0	0.00
134 Licensed Extra Duty	14,430	25,000	0	0.00	0	0.00	0	0	0.00
210 PERS	1,732	2,569	488	0.00	0	0.00	0	0	0.00
213 PERS UAL Contribution	2,166	3,105	763	0.00	0	0.00	0	0	0.00
220 Social Security Administration	1,384	2,209	383	0.00	0	0.00	0	0	0.00
231 Worker's Compensation	79	123	20	0.00	0	0.00	0	0	0.00
232 Unemployment Compensation	37	57	13	0.00	0	0.00	0	0	0.00
233 Oregon Paid Leave	0	0	28	0.00	0	0.00	0	0	0.00
340 Travel	5,512	0	0	0.00	0	0.00	0	0	0.00
389 Other Non-Instr/Prof/Tech.	4,355	3,921	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	1,746	2,738	0	0.00	0	0.00	0	0	0.00
	35,643	44,664	6,695	0.00	0	0.00	0	0	0.00

224/225/226-2211 Title II-A Service Area Direction (F224 for 2022-23, F225 for 2023-24, F226 for 2024-25)

112 Classified Salaries	16,959	16,869	19,676	0.41	14,595	0.41	14,595	14,595	0.41
132 Overtime Salaries	0	83	0	0.00	0	0.00	0	0	0.00
210 PERS	1,677	1,515	1,919	0.00	1,423	0.00	1,423	1,423	0.00
213 PERS UAL Contribution	2,545	2,722	3,001	0.00	2,262	0.00	2,262	2,262	0.00
220 Social Security Administration	1,298	1,245	1,505	0.00	1,116	0.00	1,116	1,116	0.00
231 Worker's Compensation	74	73	79	0.00	58	0.00	58	58	0.00
232 Unemployment Compensation	34	33	52	0.00	219	0.00	219	219	0.00
233 Oregon Paid Leave	0	0	110	0.00	88	0.00	88	88	0.00
240 Contractual Employee Benefits	948	3,867	0	0.00	0	0.00	0	0	0.00
	23,535	26,407	26,342	0.41	19,761	0.41	19,761	19,761	0.41

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals		23-24		Prop.		Adopted		Adptd
	21-22	22-23	23-24 Adopted	FTE Adptd	24-25 Proposed	24-25 FTE	24-25 Apprvd	24-25 Adopted	24-25 FTE
224/225/226-2240 Title II-A Staff Dev. (F224 for 2022-23, F225 for 2023-24,F226 for 2024-25)									
121 Substitutes - Licensed	881	101	0	0.00	0	0.00	0	0	0.00
210 PERS	538	0	0	0.00	0	0.00	0	0	0.00
213 PERS UAL Contribution	57	0	0	0.00	0	0.00	0	0	0.00
220 Social Security Administration	67	8	0	0.00	0	0.00	0	0	0.00
231 Worker's Compensation	4	0	0	0.00	0	0.00	0	0	0.00
232 Unemployment Compensation	2	0	0	0.00	0	0.00	0	0	0.00
310 Instructional/Prof/Technical	17,695	0	89,716	0.00	106,239	0.00	106,239	106,239	0.00
410 Consumable Supplies	0	727	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	350	0	0	0.00	0	0.00	0	0	0.00
	19,594	836	89,716	0.00	106,239	0.00	106,239	106,239	0.00
224/225/226-2520 Title II-A Fiscal Services (F224 for 2022-23, F225 for 2023-24,F226 for 2024-25)									
690 Grant Indirect Charges	3,160	3,402	4,000	0.00	4,000	0.00	4,000	4,000	0.00
	3,160	3,402	4,000	0.00	4,000	0.00	4,000	4,000	0.00
TITLE II-A TOTAL EXPENDITURES	81,932	75,309	126,753	0.41	130,000	0.41	130,000	130,000	0.41



Sweet Home High School science students calculate how many calories are in various foods. The students measure the mass of the food and burn it under 10mL of water. They can use the change in mass of the food (before and after burning) as well as the change in temperature of the water to calculate the approximate number of calories in the food.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd	
			23-24 Adopted	FTE Adptd		24-25 FTE	Apprvd 24-25		24-25 FTE	
TITLE IV-A Teacher Support (Fund 227 for 2023-24, Fund 228 for 2024-25)										
4500 Revenue from Federal Sources	79,643	23,611	50,000	0.00	50,000	0.00	50,000	50,000	50,000	0.00
TITLE IV-A TOTAL RESOURCES	79,643	23,611	50,000	0.00	50,000	0.00	50,000	50,000	50,000	0.00
227/228-2210 Title IV-A Improvement Services (F227 for 2023-24, F228 for 2024-25)										
134 Licensed Extra Duty	20,910	0	0	0.00	0	0.00	0	0	0	0.00
210 PERS	1,910	0	0	0.00	0	0.00	0	0	0	0.00
213 PERS UAL Contribution	2,520	0	0	0.00	0	0.00	0	0	0	0.00
220 Social Security Administration	1,538	0	0	0.00	0	0.00	0	0	0	0.00
231 Worker's Compensation	88	0	0	0.00	0	0.00	0	0	0	0.00
232 Unemployment Compensation	40	0	0	0.00	0	0.00	0	0	0	0.00
	27,006	0	0	0.00	0	0.00	0	0	0	0.00
227/228-2240 Title IV-A Staff Dev. (F227 for 2023-24, F228 for 2024-25)										
340 Travel	0	1,764	0	0.00	0	0.00	0	0	0	0.00
410 Consumable Supplies and Mat.	42,940	8,953	48,000	0.00	48,000	0.00	48,000	48,000	48,000	0.00
470 Computer Software	0	9,779	0	0.00	0	0.00	0	0	0	0.00
480 Computer Hardware	4,575	0	0	0.00	0	0.00	0	0	0	0.00
640 Dues and Fees	2,550	3,116	0	0.00	0	0.00	0	0	0	0.00
	50,065	23,612	48,000	0.00	48,000	0.00	48,000	48,000	48,000	0.00
227/228-2520 Title IV-A Fiscal Services (F227 for 2023-24, F228 for 2024-25)										
690 Grant Indirect Charges	2,573	0	2,000	0.00	2,000	0.00	2,000	2,000	2,000	0.00
	2,573	0	2,000	0.00	2,000	0.00	2,000	2,000	2,000	0.00
TITLE IV-A TOTAL EXPENDITURES	79,644	23,612	50,000	0.00	50,000	0.00	50,000	50,000	50,000	0.00

Title IV-A is a federal program intended to improve students' academic achievement by increasing capacity to provide all students with access to a well-rounded education; improve school conditions for student learning; and improve the use of technology to improve the academic achievement and digital literacy of all students.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		FTE	Adopted 24-25		FTE	
ESSA Partnerships Fund Revenue (Fund 229)										
4500 Revenue from Federal Sources	35,298	10,472	0	0.00	0	0.00	0	0	0	0.00
FUND 229 TOTAL RESOURCES	35,298	10,472	0	0.00	0	0.00	0	0	0	0.00
229-2240 ESSA Partnerships Fund - Instructional Development										
121 Substitutes - Licensed	1,371	0	0	0.00	0	0.00	0	0	0	0.00
122 Substitutes - Classified	0	60	0	0.00	0	0.00	0	0	0	0.00
210 PERS	47	2	0	0.00	0	0.00	0	0	0	0.00
213 PERS UAL Contribution	29	10	0	0.00	0	0.00	0	0	0	0.00
220 Social Security Administration	104	5	0	0.00	0	0.00	0	0	0	0.00
231 Worker's Compensation	6	0	0	0.00	0	0.00	0	0	0	0.00
232 Unemployment Compensation	3	0	0	0.00	0	0.00	0	0	0	0.00
410 Consumable Supplies and Mat.	33,739	0	0	0.00	0	0.00	0	0	0	0.00
470 Computer Software	0	9,994	0	0.00	0	0.00	0	0	0	0.00
	35,299	10,071	0	0.00	0	0.00	0	0	0	0.00
229-2520 ESSA Partnerships Fund - Fiscal Services										
690 Grant Indirect Charges	0	401	0	0.00	0	0.00	0	0	0	0.00
	0	401	0	0.00	0	0.00	0	0	0	0.00
FUND 229 TOTAL EXPENDITURES	35,299	10,472	0	0.00	0	0.00	0	0	0	0.00

The Every Student Succeeds Act (ESSA) Partnerships Grant supports school community partnerships to address the academic, health, mental health, and other needs of community schools and the community at large.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Apprvd 24-25	Adopted 24-25	Adptd 24-25 FTE
			23-24 Adopted	FTE Adptd		FTE	FTE			
ESSA Engagement Grant Revenue (Fund 230)										
4500 Revenue from Federal Sources	392	45,129	0	0.00	0	0.00	0	0	0	0.00
FUND 230 TOTAL RESOURCES	392	45,129	0	0.00	0	0.00	0	0	0	0.00
230-2240 ESSA District Engagement Grant - Staff Development										
340 Travel	392	0	0	0.00	0	0.00	0	0	0	0.00
470 Computer Software	0	43,718	0	0.00	0	0.00	0	0	0	0.00
	392	43,718	0	0.00	0	0.00	0	0	0	0.00
230-2520 ESSA District Engagement Grant - Fiscal Services										
690 Grant Indirect Charges	0	1,411	0	0.00	0	0.00	0	0	0	0.00
	0	1,411	0	0.00	0	0.00	0	0	0	0.00
FUND 230 TOTAL EXPENDITURES	392	45,129	0	0.00	0	0.00	0	0	0	0.00

The Every Student Succeeds Act (ESSA) Engagement Grant supports meaningful stakeholder engagement practices that address the unique needs of constituents.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		24-25 FTE	24-25 FTE			
Carl Perkins Vocational Grant Revenue (Fund 231 for 2024-25, Fund 232 for 2023-24)										
4500 Revenue from Federal Sources	26,144	34,071	30,000	0.00	30,000	0.00	30,000	30,000	0.00	
C. PERKINS TOTAL RESOURCES	26,144	34,071	30,000	0.00	30,000	0.00	30,000	30,000	0.00	
231/232-1131 Carl Perkins Vocational Grant - HS Instruction (F231 for 2024-25, F232 for 2023-24)										
121 Substitutes - Licensed	783	4,602	0	0.00	0	0.00	0	0	0.00	
210 PERS	61	215	0	0.00	0	0.00	0	0	0.00	
213 PERS UAL Contribution	96	350	0	0.00	0	0.00	0	0	0.00	
220 Social Security Administration	59	351	0	0.00	0	0.00	0	0	0.00	
231 Worker's Compensation	3	20	0	0.00	0	0.00	0	0	0.00	
232 Unemployment Compensation	2	9	0	0.00	0	0.00	0	0	0.00	
340 Travel	832	13,689	0	0.00	0	0.00	0	0	0.00	
410 Consumable Supplies	10,285	0	30,000	0.00	0	0.00	0	0	0.00	
460 Non-consumable Items	11,597	14,835	0	0.00	30,000	0.00	30,000	30,000	0.00	
470 Computer Software	2,425	0	0	0.00	0	0.00	0	0	0.00	
	26,143	34,071	30,000	0.00	30,000	0.00	30,000	30,000	0.00	
FUND 231/232 TOTAL EXPENDITURES	26,143	34,071	30,000	0.00	30,000	0.00	30,000	30,000	0.00	

Carl Perkins is a federal program that aims to increase the quality of vocational/technical education within the United States. It is named for a former member of Congress. For internal tracking, fund number 231 will be used for the 2024-25 fiscal year and fund number 232 was used for the 2023-24 fiscal year.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		FTE	Apprvd 24-25			
PERS Reserve Fund Revenue (Fund 235)										
5200 Interfund Transfers	100,000	100,000	100,000	0.00	100,000	0.00	100,000	100,000	0.00	
5400 Resources-Beg. Fund Balance	300,000	400,000	0	0.00	100,000	0.00	100,000	100,000	0.00	
FUND 235 TOTAL RESOURCES	400,000	500,000	100,000	0.00	200,000	0.00	200,000	200,000	0.00	
235-5400 PERS Reserve Fund - Payments to PERS										
680 PERS UAL Payments	0	500,000	0	0.00	0	0.00	0	0	0.00	
	0	500,000	0	0.00	0	0.00	0	0	0.00	
235-6110 PERS Reserve Fund - Operating Contingency										
810 Planned Reserve	0	0	100,000	0.00	200,000	0.00	200,000	200,000	0.00	
	0	0	100,000	0.00	200,000	0.00	200,000	200,000	0.00	
FUND 235 TOTAL EXPENDITURES	0	500,000	100,000	0.00	200,000	0.00	200,000	200,000	0.00	

The PERS Reserve Fund provides funds to help offset forecasted future PERS pension system rate increases.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25 FTE	Apprvd 24-25	Adopted 24-25	Adptd 24-25 FTE
			23-24 Adopted	FTE Adptd					
Outdoor School - Ballot Measure 99 Revenue (Fund 238)									
3299 Other Restricted Grants-in-aid	58,635	74,019	65,000	0.00	85,000	0.00	85,000	85,000	0.00
FUND 238 TOTAL RESOURCES	58,635	74,019	65,000	0.00	85,000	0.00	85,000	85,000	0.00
238-1111 - Outdoor School - Elementary Instruction									
111 Licensed Salaries	16,275	0	0	0.00	0	0.00	0	0	0.00
122 Substitutes - Classified	447	1,635	0	0.00	0	0.00	0	0	0.00
134 Licensed Extra Duty	2,718	4,200	0	0.00	0	0.00	0	0	0.00
135 Classified Extra Duty	2,828	2,269	0	0.00	0	0.00	0	0	0.00
210 PERS	355	641	0	0.00	0	0.00	0	0	0.00
213 PERS UAL Contribution	547	1,186	0	0.00	0	0.00	0	0	0.00
220 Social Security Administration	242	616	0	0.00	0	0.00	0	0	0.00
231 Worker's Compensation	13	44	0	0.00	0	0.00	0	0	0.00
232 Unemployment Compensation	6	16	0	0.00	0	0.00	0	0	0.00
310 Instructional/Prof/Technical	25,186	47,384	65,000	0.00	85,000	0.00	85,000	85,000	0.00
340 Travel	3,425	180	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	6,593	1,371	0	0.00	0	0.00	0	0	0.00
FUND 238 TOTAL EXPENDITURES	58,635	59,542	65,000	0.00	85,000	0.00	85,000	85,000	0.00

This state supported grant provides Outdoor School learning opportunities for students.



Students enjoy Outdoor School at Camp Tadmor.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		FTE	Adopted		FTE	
Health & Social Services Revenue (Fund 244)										
1990 Miscellaneous	0	320	0	0.00	0	0.00	0	0	0.00	0.00
3299 Other Restricted Grants-in-aid	227,652	17,621	150,000	0.00	60,000	0.00	60,000	60,000	60,000	0.00
5400 Resources-Beg. Fund Balance	154,686	199,355	0	0.00	90,000	0.00	90,000	90,000	90,000	0.00
FUND 244 TOTAL RESOURCES	382,338	217,296	150,000	0.00	150,000	0.00	150,000	150,000	150,000	0.00
244-2130 Health & Social Services Fund - Health Services										
111 Licensed Salaries	70,332	20,227	58,425	1.00	61,638	1.00	61,638	61,638	61,638	1.00
112 Classified Salaries	10,283	0	0	0.00	0	0.00	0	0	0	0.00
114 Managerial - Classified	20,884	21,406	34,117	0.40	23,995	0.40	23,995	23,995	23,995	0.40
210 PERS	10,038	7,098	9,023	0.00	8,349	0.00	8,349	8,349	8,349	0.00
213 PERS UAL Contribution	15,475	12,751	14,113	0.00	13,272	0.00	13,272	13,272	13,272	0.00
220 Social Security Administration	6,969	5,359	7,079	0.00	6,551	0.00	6,551	6,551	6,551	0.00
231 Worker's Compensation	425	330	370	0.00	343	0.00	343	343	343	0.00
232 Unemployment Compensation	181	140	247	0.00	1,285	0.00	1,285	1,285	1,285	0.00
233 Oregon Paid Leave	0	0	518	0.00	514	0.00	514	514	514	0.00
240 Contractual Employee Benefits	24,241	22,135	25,000	0.00	26,000	0.00	26,000	26,000	26,000	0.00
340 Travel	498	218	0	0.00	0	0.00	0	0	0	0.00
355 Printing and Binding	0	37	0	0.00	0	0.00	0	0	0	0.00
410 Consumable Supplies and Mat.	4,010	0	1,108	0.00	8,053	0.00	8,053	8,053	8,053	0.00
640 Dues and Fees	19,647	0	0	0.00	0	0.00	0	0	0	0.00
FUND 244 TOTAL EXPENDITURES	182,983	89,701	150,000	1.40	150,000	1.40	150,000	150,000	150,000	1.40

The Health & Social Services Fund provides funding for health related expenditures to help ensure students receive appropriate medical, dental and nursing services.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			Adopted	FTE Adptd		FTE	FTE			
Career Pathway Grant Revenue (Fund 245)										
3299 Other Restricted Grants-in-aid	6,283	8,368	0	0.00	0	0.00	0	0	0	0.00
FUND 245 TOTAL RESOURCES	6,283	8,368	0	0.00	0	0.00	0	0	0	0.00
245-1131 Career Pathway Grant - High School Programs										
410 Consumable Supplies and Mat.	5,601	8,368	0	0.00	0	0.00	0	0	0	0.00
460 Non-consumable Items	681	0	0	0.00	0	0.00	0	0	0	0.00
	6,282	8,368	0	0.00	0	0.00	0	0	0	0.00
FUND 245 TOTAL EXPENDITURES	6,282	8,368	0	0.00	0	0.00	0	0	0	0.00

This is a prior year grant. Nothing is budgeted for the upcoming year.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals		23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
	21-22	22-23	Adopted	FTE Adptd		FTE	Apprvd 24-25			
Student Investment Account Revenue (Fund 251)										
3299 Other Restricted Grants-in-aid	1,737,805	1,784,188	1,624,989	0.00	2,200,000	0.00	2,200,000	2,200,000	0.00	
FUND 251 TOTAL RESOURCES	1,737,805	1,784,188	1,624,989	0.00	2,200,000	0.00	2,200,000	2,200,000	0.00	

The 2019 Legislature created the Corporate Activity Tax (CAT) as a means of establishing an additional, dedicated funding source for K-12 education. The tax took effect on January 1, 2020 with the first estimated tax payments due in April of 2020. Revenues are distributed into three state accounts: the Early Learning Account, the Student Investment Account and the Statewide Education Initiatives Account.

Student Investment Account proceeds are distributed to school districts. The allowable use categories are noted below (Source: *Student Investment Account - A Report on Progress and Implementation*, ODE, March 2021)

1. Increased Instructional Time ☐

- Increase hours or days of instructional time;
- Add summer programs and/or before and after school programs.

2. Improving Student Health and Safety ☐

- Invest in social-emotional learning and development, student mental and behavioral health;
- Improvements to teaching and learning practices or organizational structures that lead to better interpersonal relationships at school;
- Student health and wellness, trauma informed practices, school health professionals, or facility improvements that improve student health or safety.

3. Reducing Class Size ☐

- Increase the use of instructional assistants, educators, and counselors;
- Use evidence-based criteria to ensure appropriate student-teacher ratios or staff caseloads.

4. Well Rounded Education

- Include developmentally appropriate and culturally responsive programs; ☐
- Broaden curricular options at all grade levels (including access to art, music, PE, science. etc.); ☐
- Increase access to educators with a library media endorsement. Grant recipients are also allowed to spend a small portion of funding on ongoing community engagement activities and administrative costs.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals		23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
	21-22	22-23	23-24 Adopted	FTE Adptd		24-25	FTE			
251-1111 - Student Investment Account - Elementary										
111 Licensed Salaries	153,639	356,447	248,855	5.00	245,629	4.50	245,629	245,629	4.50	
121 Substitutes - Licensed	392	0	0	0.00	0	0.00	0	0	0.00	
210 PERS	15,256	31,677	24,263	0.00	23,949	0.00	23,949	23,949	0.00	
213 PERS UAL Contribution	24,009	56,904	37,950	0.00	38,073	0.00	38,073	38,073	0.00	
220 Social Security Administration	10,982	26,119	19,037	0.00	18,791	0.00	18,791	18,791	0.00	
231 Worker's Compensation	648	1,474	995	0.00	983	0.00	983	983	0.00	
232 Unemployment Compensation	287	683	664	0.00	3,684	0.00	3,684	3,684	0.00	
233 Oregon Paid Leave	0	0	1,394	0.00	1,474	0.00	1,474	1,474	0.00	
240 Contractual Employee Benefits	37,908	51,548	50,000	0.00	65,000	0.00	65,000	65,000	0.00	
245 District Paid Deferred Comp	300	300	0	0.00	0	0.00	0	0	0.00	
410 Consumable Supplies and Mat.	37,459	0	0	0.00	0	0.00	0	0	0.00	
460 Non-consumable Items	732	0	0	0.00	0	0.00	0	0	0.00	
480 Computer Hardware	1,407	0	0	0.00	0	0.00	0	0	0.00	
	283,019	525,152	383,158	5.00	397,583	4.50	397,583	397,583	4.50	

251-1121 - Student Investment Account - Junior High

111 Licensed Salaries	150,908	193,649	103,192	2.00	125,513	2.00	125,513	125,513	2.00
112 Classified Salaries	21,043	21,870	25,602	0.94	27,109	0.94	27,109	27,109	0.94
122 Substitutes - Classified	0	110	0	0.00	0	0.00	0	0	0.00
210 PERS	17,471	21,797	12,557	0.00	14,881	0.00	14,881	14,881	0.00
213 PERS UAL Contribution	21,582	31,745	19,641	0.00	23,656	0.00	23,656	23,656	0.00
220 Social Security Administration	13,006	15,198	9,853	0.00	11,676	0.00	11,676	11,676	0.00
231 Worker's Compensation	464	883	515	0.00	610	0.00	610	610	0.00
232 Unemployment Compensation	209	425	343	0.00	2,289	0.00	2,289	2,289	0.00
233 Oregon Paid Leave	0	0	721	0.00	916	0.00	916	916	0.00
240 Contractual Employee Benefits	16,374	8,254	30,000	0.00	30,000	0.00	30,000	30,000	0.00
310 Instructional/Prof/Technical	0	0	35,000	0.00	50,000	0.00	50,000	50,000	0.00
340 Travel	1,200	0	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	11,613	0	0	0.00	0	0.00	0	0	0.00
460 Non-consumable Items	7,264	0	0	0.00	0	0.00	0	0	0.00
	261,134	293,931	237,424	2.94	286,650	2.94	286,650	286,650	2.94

251-1122 - Student Investment Account - Junior High Extracurricular

111 Licensed Salaries	0	33	0	0.00	0	0.00	0	0	0.00
134 Licensed Extra Duty	5,000	5,000	0	0.00	5,000	0.00	5,000	5,000	0.00
210 PERS	650	603	0	0.00	488	0.00	488	488	0.00
213 PERS UAL Contribution	625	648	0	0.00	775	0.00	775	775	0.00
220 Social Security Administration	370	371	0	0.00	383	0.00	383	383	0.00
231 Worker's Compensation	20	20	0	0.00	20	0.00	20	20	0.00
232 Unemployment Compensation	10	10	0	0.00	75	0.00	75	75	0.00
233 Oregon Paid Leave	0	0	0	0.00	30	0.00	30	30	0.00
340 Travel	150	0	0	0.00	0	0.00	0	0	0.00

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25
			23-24 Adopted	FTE Adptd		FTE	Adopted 24-25		
389 Other Non-instr/Prof/Tech	7,330	15,777	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	95	8,041	0	0.00	0	0.00	0	0	0.00
	14,250	30,503	0	0.00	6,771	0.00	6,771	6,771	0.00

251-1131 - Student Investment Account - High School

111 Licensed Salaries	39,838	95,520	0	0.00	67,256	1.00	67,256	67,256	1.00
112 Classified Salaries	15,413	8,928	27,435	0.94	29,105	0.94	29,105	29,105	0.94
132 Overtime Salaries	38	0	0	0.00	0	0.00	0	0	0.00
210 PERS	6,707	9,338	2,675	0.00	9,395	0.00	9,395	9,395	0.00
213 PERS UAL Contribution	7,321	16,774	4,184	0.00	14,936	0.00	14,936	14,936	0.00
220 Social Security Administration	4,230	7,783	2,099	0.00	7,372	0.00	7,372	7,372	0.00
231 Worker's Compensation	90	434	110	0.00	385	0.00	385	385	0.00
232 Unemployment Compensation	108	204	73	0.00	1,445	0.00	1,445	1,445	0.00
233 Oregon Paid Leave	0	0	154	0.00	578	0.00	578	578	0.00
240 Contractual Employee Benefits	2,616	28,994	0	0.00	25,000	0.00	25,000	25,000	0.00
310 Instructional/Prof/Technical	0	0	125,000	0.00	175,000	0.00	175,000	175,000	0.00
389 Other Non-instr/Prof/Tech	3,165	0	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	8,202	11,098	0	0.00	0	0.00	0	0	0.00
460 Non-consumable Items	7,865	0	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	4,938	0	0	0.00	0	0.00	0	0	0.00
	100,531	179,073	161,730	0.94	330,472	1.94	330,472	330,472	1.94

251-1132 - Student Investment Account - High School Extracurricular

134 Licensed Extra Duty	19,989	19,528	0	0.00	20,000	0.00	20,000	20,000	0.00
135 Classified Extra Duty	544	1,114	0	0.00	0	0.00	0	0	0.00
210 PERS	2,544	2,360	0	0.00	1,950	0.00	1,950	1,950	0.00
213 PERS UAL Contribution	2,723	2,800	0	0.00	3,100	0.00	3,100	3,100	0.00
220 Social Security Administration	1,506	1,512	0	0.00	1,530	0.00	1,530	1,530	0.00
231 Worker's Compensation	84	85	0	0.00	80	0.00	80	80	0.00
232 Unemployment Compensation	39	39	0	0.00	300	0.00	300	300	0.00
233 Oregon Paid Leave	0	0	0	0.00	120	0.00	120	120	0.00
340 Travel	3,618	0	0	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech	36,424	41,372	75,000	0.00	75,000	0.00	75,000	75,000	0.00
410 Consumable Supplies and Mat.	737	19,702	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	0	3,185	0	0.00	0	0.00	0	0	0.00
	68,208	91,697	75,000	0.00	102,080	0.00	102,080	102,080	0.00

251-1220 - Student Investment Account - Students w/Disabilities

111 Licensed Salaries	49,244	119,946	97,340	2.00	52,512	1.00	52,512	52,512	1.00
121 Substitutes - Licensed	4,516	1,608	0	0.00	0	0.00	0	0	0.00
134 Licensed Extra Duty	3,000	0	0	0.00	0	0.00	0	0	0.00
210 PERS	5,354	12,993	9,491	0.00	5,120	0.00	5,120	5,120	0.00
213 PERS UAL Contribution	8,820	17,099	14,844	0.00	8,139	0.00	8,139	8,139	0.00

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			Adopted	FTE Adptd		FTE	Adopted 24-25		FTE	
220 Social Security Administration	4,323	9,105	7,447	0.00	4,017	0.00	4,017	4,017	0.00	
231 Worker's Compensation	239	641	389	0.00	210	0.00	210	210	0.00	
232 Unemployment Compensation	109	238	260	0.00	788	0.00	788	788	0.00	
233 Oregon Paid Leave	0	0	545	0.00	315	0.00	315	315	0.00	
240 Contractual Employee Benefits	2,555	14,487	0	0.00	15,000	0.00	15,000	15,000	0.00	
310 Instructional/Prof/Technical	0	0	125,000	0.00	200,000	0.00	200,000	200,000	0.00	
	78,160	176,117	255,316	2.00	286,101	1.00	286,101	286,101	1.00	

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals		23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
	21-22	22-23	23-24 Adopted	FTE Adptd		24-25	FTE			
251-1280 - Student Investment Account - Alternative Education										
111 Licensed Salaries	68,293	74,844	74,103	1.00	78,179	1.00	78,179	78,179	1.00	
121 Substitutes - Licensed	743	2,139	0	0.00	0	0.00	0	0	0.00	
134 Licensed Extra Duty	0	2,227	0	0.00	0	0.00	0	0	0.00	
210 PERS	8,952	9,478	7,225	0.00	7,622	0.00	7,622	7,622	0.00	
213 PERS UAL Contribution	8,668	10,324	11,301	0.00	12,117	0.00	12,117	12,117	0.00	
220 Social Security Administration	4,606	6,060	5,669	0.00	5,981	0.00	5,981	5,981	0.00	
231 Worker's Compensation	281	324	296	0.00	313	0.00	313	313	0.00	
232 Unemployment Compensation	120	158	198	0.00	1,173	0.00	1,173	1,173	0.00	
233 Oregon Paid Leave	0	0	415	0.00	469	0.00	469	469	0.00	
240 Contractual Employee Benefits	15,204	2,538	20,000	0.00	15,000	0.00	15,000	15,000	0.00	
245 District Paid Deferred Comp	600	0	0	0.00	0	0.00	0	0	0.00	
310 Instructional/Prof/Technical	0	0	50,000	0.00	50,000	0.00	50,000	50,000	0.00	
	107,467	108,092	169,207	1.00	170,854	1.00	170,854	170,854	1.00	
251-1288 Student Investment Account - Charter School Payments										
360 Charter School Payments	85,303	90,971	75,000	0.00	90,000	0.00	90,000	90,000	0.00	
	85,303	90,971	75,000	0.00	90,000	0.00	90,000	90,000	0.00	
251-2120 Student Investment Account - Guidance Services										
111 Licensed Salaries	95,885	115,723	171,267	3.00	212,429	3.50	212,429	212,429	3.50	
121 Substitutes - Licensed	0	1,273	0	0.00	0	0.00	0	0	0.00	
210 PERS	9,434	8,148	16,698	0.00	20,712	0.00	20,712	20,712	0.00	
213 PERS UAL Contribution	14,924	14,637	26,118	0.00	32,927	0.00	32,927	32,927	0.00	
220 Social Security Administration	6,946	8,928	13,102	0.00	16,251	0.00	16,251	16,251	0.00	
231 Worker's Compensation	376	489	685	0.00	850	0.00	850	850	0.00	
232 Unemployment Compensation	183	233	457	0.00	3,185	0.00	3,185	3,185	0.00	
233 Oregon Paid Leave	0	0	959	0.00	1,275	0.00	1,275	1,275	0.00	
240 Contractual Employee Benefits	16,889	17,080	0	0.00	20,000	0.00	20,000	20,000	0.00	
245 District Paid Deferred Comp	0	98	0	0.00	0	0.00	0	0	0.00	
310 Instructional/Prof/Technical	0	0	38,867	0.00	100,000	0.00	100,000	100,000	0.00	
	144,637	166,609	268,153	3.00	407,629	3.50	407,629	407,629	3.50	
251-2190 - Student Investment Account - Student Services										
111 Licensed Salaries	59,700	0	0	0.00	0	0.00	0	0	0.00	
210 PERS	5,904	0	0	0.00	0	0.00	0	0	0.00	
213 PERS UAL Contribution	9,321	0	0	0.00	0	0.00	0	0	0.00	
220 Social Security Administration	4,396	0	0	0.00	0	0.00	0	0	0.00	
231 Worker's Compensation	248	0	0	0.00	0	0.00	0	0	0.00	
232 Unemployment Compensation	115	0	0	0.00	0	0.00	0	0	0.00	
240 Contractual Employee Benefits	13,937	0	0	0.00	0	0.00	0	0	0.00	
310 Instructional/Prof/Technical	240,577	0	0	0.00	30,510	0.00	30,510	30,510	0.00	
	334,198	0	0	0.00	30,510	0.00	30,510	30,510	0.00	

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		FTE	Adprvd 24-25		FTE	
251-2210/2211 - Student Investment Account - Instruction Services										
112 Classified Salaries	26,266	26,922	0	0.00	56,389	1.00	56,389	56,389	1.00	
113 Administrators	111,183	0	0	0.00	0	0.00	0	0	0.00	
210 PERS	17,037	2,407	0	0.00	5,498	0.00	5,498	5,498	0.00	
213 PERS UAL Contribution	17,160	4,324	0	0.00	8,740	0.00	8,740	8,740	0.00	
220 Social Security Administration	10,091	2,059	0	0.00	4,313	0.00	4,313	4,313	0.00	
231 Worker's Compensation	564	114	0	0.00	226	0.00	226	226	0.00	
232 Unemployment Compensation	264	54	0	0.00	846	0.00	846	846	0.00	
233 Oregon Paid Leave	0	0	0	0.00	338	0.00	338	338	0.00	
240 Contractual Employee Benefits	17,062	1,156	0	0.00	15,000	0.00	15,000	15,000	0.00	
245 District Paid Deferred Comp	1,200	0	0	0.00	0	0.00	0	0	0.00	
340 Travel	42,598	0	0	0.00	0	0.00	0	0	0.00	
470 Computer Software	0	59,077	0	0.00	0	0.00	0	0	0.00	
	243,425	96,113	0	0.00	91,350	1.00	91,350	91,350	1.00	
251-2540 - Student Investment Account - Facilities										
414 Supplies Custodial	1,570	0	0	0.00	0	0.00	0	0	0.00	
	1,570	0	0	0.00	0	0.00	0	0	0.00	
251-2660 - Student Investment Account - Technology Services										
112 Classified Salaries	11,458	17,200	0	0.00	0	0.00	0	0	0.00	
132 Overtime Salaries	0	1,611	0	0.00	0	0.00	0	0	0.00	
210 PERS	1,133	1,682	0	0.00	0	0.00	0	0	0.00	
213 PERS UAL Contribution	1,720	3,021	0	0.00	0	0.00	0	0	0.00	
220 Social Security Administration	877	1,439	0	0.00	0	0.00	0	0	0.00	
231 Worker's Compensation	50	74	0	0.00	0	0.00	0	0	0.00	
232 Unemployment Compensation	23	38	0	0.00	0	0.00	0	0	0.00	
240 Contractual Employee Benefits	642	867	0	0.00	0	0.00	0	0	0.00	
	15,903	25,932	0	0.00	0	0.00	0	0	0.00	
FUND 251 TOTAL EXPENDITURES	1,737,805	1,784,190	1,624,988	14.88	2,200,000	15.88	2,200,000	2,200,000	15.88	

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		24-25 FTE	Apprvd 24-25			
High School Success - Measure 98 - Revenue										
3299 Other Restricted Grants-in-aid	432,137	717,814	627,058	0.00	600,000	0.00	600,000	600,000	600,000	0.00
FUND 252 TOTAL RESOURCES	432,137	717,814	627,058	0.00	600,000	0.00	600,000	600,000	600,000	0.00

Oregon voters passed Ballot Measure 98 in November 2016. Funds are to be focused on three areas: Career Technical Education (CTE), college preparatory programs, and dropout prevention. Funding can be used to build new programs but cannot be used to fund existing ones.

252-1121 Measure 98 High School Success - Junior High Programs

410 Consumable Supplies and Mat.	5,678	13,966	0	0.00	0	0.00	0	0	0	0.00
	5,678	13,966	0	0.00	0	0.00	0	0	0	0.00

252-1131 Measure 98 High School Success - High School Programs

111 Licensed Salaries	138,331	114,719	117,415	1.75	113,298	1.75	113,298	113,298	113,298	1.75
112 Classified Salaries	39,941	48,283	59,092	1.75	62,392	1.75	62,392	62,392	62,392	1.75
114 Managerial - Classified	3,832	2,621	0	0.00	0	0.00	0	0	0	0.00
121 Substitutes - Licensed	23,299	13,737	0	0.00	0	0.00	0	0	0	0.00
122 Substitutes - Classified	5,781	7,317	0	0.00	0	0.00	0	0	0	0.00
132 Overtime Salaries	158	0	0	0.00	0	0.00	0	0	0	0.00
134 Licensed Extra Duty	5,610	8,782	0	0.00	0	0.00	0	0	0	0.00
210 PERS	19,021	18,932	17,209	0.00	17,130	0.00	17,130	17,130	17,130	0.00
213 PERS UAL Contribution	24,399	28,059	26,917	0.00	27,232	0.00	27,232	27,232	27,232	0.00
220 Social Security Administration	15,931	15,192	13,503	0.00	13,440	0.00	13,440	13,440	13,440	0.00
231 Worker's Compensation	1,010	843	706	0.00	703	0.00	703	703	703	0.00
232 Unemployment Compensation	412	392	471	0.00	2,635	0.00	2,635	2,635	2,635	0.00
233 Oregon Paid Leave	0	0	988	0.00	1,054	0.00	1,054	1,054	1,054	0.00
240 Contractual Employee Benefits	24,648	24,995	60,000	0.00	40,000	0.00	40,000	40,000	40,000	0.00
310 Instructional/Prof/Technical	0	2,900	252,728	0.00	236,968	0.00	236,968	236,968	236,968	0.00
340 Travel	725	16,995	0	0.00	0	0.00	0	0	0	0.00
353 Postage	101	0	0	0.00	0	0.00	0	0	0	0.00
374 Other Tuition	5,929	7,158	0	0.00	0	0.00	0	0	0	0.00
389 Other Non-instr/Prof/Tech	2,319	1,800	0	0.00	0	0.00	0	0	0	0.00
410 Consumable Supplies and Mat.	58,406	108,233	0	0.00	0	0.00	0	0	0	0.00
420 Textbooks	256	0	0	0.00	0	0.00	0	0	0	0.00
460 Non-consumable Items	14,950	214,311	0	0.00	0	0.00	0	0	0	0.00
470 Computer Software	0	4,825	0	0.00	0	0.00	0	0	0	0.00
480 Computer Hardware	18,348	(1,132)	0	0.00	0	0.00	0	0	0	0.00
640 Dues and Fees	4,665	2,860	0	0.00	0	0.00	0	0	0	0.00
	408,072	641,822	549,029	3.50	514,852	3.50	514,852	514,852	514,852	3.50

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			Adopted	FTE Adptd		FTE	Adopted 24-25		FTE	
252-2120 Measure 98 High School Success - Guidance Services										
111 Licensed Salaries	0	42,271	43,345	1.00	48,115	1.00	48,115	48,115	1.00	1.00
121 Substitutes - Licensed	0	9,353	0	0.00	0	0.00	0	0	0.00	0.00
210 PERS	0	2,026	4,226	0.00	4,691	0.00	4,691	4,691	0.00	0.00
213 PERS UAL Contribution	0	4,085	6,610	0.00	7,458	0.00	7,458	7,458	0.00	0.00
220 Social Security Administration	0	3,949	3,316	0.00	3,681	0.00	3,681	3,681	0.00	0.00
231 Worker's Compensation	0	218	173	0.00	192	0.00	192	192	0.00	0.00
232 Unemployment Compensation	0	102	116	0.00	722	0.00	722	722	0.00	0.00
233 Oregon Paid Leave	0	0	243	0.00	289	0.00	289	289	0.00	0.00
240 Contractual Employee Benefits	0	19	0	0.00	0	0.00	0	0	0.00	0.00
	0	62,023	58,029	1.00	65,148	1.00	65,148	65,148	1.00	1.00
252-2520 Measure 98 High School Success - Fiscal Services										
690 Grant Indirect Charges	18,387	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00	0.00
	18,387	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00	0.00
FUND 252 TOTAL EXPENDITURES	432,137	717,811	627,058	4.50	600,000	4.50	600,000	600,000	4.50	4.50

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			Adopted	FTE Adptd		FTE	Adopted 24-25		FTE	
Farm to School Grant Revenue (Fund 254)										
3299 Other Restricted Grants-in-aid	14,627	6,400	20,000	0.00	20,000	0.00	20,000	20,000	20,000	0.00
FUND 254 TOTAL RESOURCES	14,627	6,400	20,000	0.00	20,000	0.00	20,000	20,000	20,000	0.00
254-3120 Farm to School Grant - Food Preparation										
450 Food - Food Service Only	14,627	6,400	20,000	0.00	20,000	0.00	20,000	20,000	20,000	0.00
	14,627	6,400	20,000	0.00	20,000	0.00	20,000	20,000	20,000	0.00
FUND 254 TOTAL EXPENDITURES	14,627	6,400	20,000	0.00	20,000	0.00	20,000	20,000	20,000	0.00

This is a grant to improve student health by incorporating healthy, locally grown food into the nutrition services program

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd	
			23-24 Adopted	FTE Adptd		24-25 FTE	Apprvd 24-25		24-25 FTE	
K-8 State Summer Enrichment Grant Revenue (Fund 256)										
3299 Other Restricted Grants-in-aid	292,318	132,713	0	0.00	0	0.00	0	0	0	0.00
5400 Resources-Beg. Fund Balance	83,437	83,437	0	0.00	0	0.00	0	0	0	0.00
FUND 256 TOTAL RESOURCES	375,755	216,150	0	0.00	0	0.00	0	0	0	0.00
256-1460 Grades K-8 Summer Enrichment Grant - Summer Programs										
112 Classified Salaries	3,474	0	0	0.00	0	0.00	0	0	0	0.00
113 Administrators	20,696	0	0	0.00	0	0.00	0	0	0	0.00
122 Substitutes - Classified	90	171	0	0.00	0	0.00	0	0	0	0.00
123 Temporary - Licensed	101,847	114,851	0	0.00	0	0.00	0	0	0	0.00
124 Temporary - Classified	43,369	30,085	0	0.00	0	0.00	0	0	0	0.00
210 PERS	15,840	7,587	0	0.00	0	0.00	0	0	0	0.00
213 PERS UAL Contribution	19,827	13,950	0	0.00	0	0.00	0	0	0	0.00
220 Social Security Administration	12,942	8,927	0	0.00	0	0.00	0	0	0	0.00
231 Worker's Compensation	914	496	0	0.00	0	0.00	0	0	0	0.00
232 Unemployment Compensation	434	233	0	0.00	0	0.00	0	0	0	0.00
312 Instrl. Programs Improvement	2,999	0	0	0.00	0	0.00	0	0	0	0.00
324 Rentals	720	0	0	0.00	0	0.00	0	0	0	0.00
340 Travel	3,113	90	0	0.00	0	0.00	0	0	0	0.00
389 Other Non-instr/Prof/Tech	4,935	26,100	0	0.00	0	0.00	0	0	0	0.00
410 Consumable Supplies and Mat.	61,120	13,661	0	0.00	0	0.00	0	0	0	0.00
FUND 256 TOTAL EXPENDITURES	292,320	216,151	0	0.00	0	0.00	0	0	0	0.00

This is a prior year grant. Nothing is budgeted for the upcoming year.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd	
			23-24 Adopted	FTE Adptd		24-25 FTE	24-25 FTE			
9-12 State Summer Academic Support Grant Revenue (Fund 257)										
3299 Other Restricted Grants-in-aid	60,245	56,202	0	0.00	0	0.00	0	0	0	0.00
5400 Resources-Beg. Fund Balance	61,182	61,182	0	0.00	0	0.00	0	0	0	0.00
FUND 257 TOTAL RESOURCES	121,427	117,384	0	0.00	0	0.00	0	0	0	0.00
257-1460 Grades 9-12 State Summer Academic Support Grant - Summer Programs										
123 Temporary - Licensed	24,636	526	0	0.00	0	0.00	0	0	0	0.00
124 Temporary - Classified	5,092	1,023	0	0.00	0	0.00	0	0	0	0.00
134 Licensed Extra Duty	0	960	0	0.00	0	0.00	0	0	0	0.00
210 PERS	3,387	837	0	0.00	0	0.00	0	0	0	0.00
213 PERS UAL Contribution	3,897	1,280	0	0.00	0	0.00	0	0	0	0.00
220 Social Security Administration	2,221	645	0	0.00	0	0.00	0	0	0	0.00
231 Worker's Compensation	125	36	0	0.00	0	0.00	0	0	0	0.00
232 Unemployment Compensation	58	17	0	0.00	0	0.00	0	0	0	0.00
312 Instrl. Programs Improve. Svcs	3,455	0	0	0.00	0	0.00	0	0	0	0.00
340 Travel	337	0	0	0.00	0	0.00	0	0	0	0.00
410 Consumable Supplies and Mat.	17,037	0	0	0.00	0	0.00	0	0	0	0.00
460 Non-consumable Items	0	112,060	0	0.00	0	0.00	0	0	0	0.00
	60,245	117,384	0	0.00	0	0.00	0	0	0	0.00
FUND 257 TOTAL EXPENDITURES	60,245	117,384	0	0.00	0	0.00	0	0	0	0.00

This is a prior year grant. Nothing is budgeted for the upcoming year.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	Adptd 24-25 FTE
			23-24 Adopted	FTE Adptd		24-25 FTE	Apprvd 24-25			
State Early Literacy Grant Revenue (Fund 258)										
3299 Other Restricted Grants-in-aid	0	0	0	0.00	170,000	0.00	170,000	170,000	170,000	0.00
FUND 258 TOTAL RESOURCES	0	0	0	0.00	170,000	0.00	170,000	170,000	170,000	0.00
258-1111 State Early Literacy Grant - Elementary Programs										
111 Licensed Salaries	0	0	0	0.00	79,179	1.00	79,179	79,179	79,179	1.00
210 PERS	0	0	0	0.00	7,720	0.00	7,720	7,720	7,720	0.00
213 PERS UAL Contribution	0	0	0	0.00	12,273	0.00	12,273	12,273	12,273	0.00
220 Social Security Administration	0	0	0	0.00	6,057	0.00	6,057	6,057	6,057	0.00
231 Worker's Compensation	0	0	0	0.00	317	0.00	317	317	317	0.00
232 Unemployment Compensation	0	0	0	0.00	1,188	0.00	1,188	1,188	1,188	0.00
233 Oregon Paid Leave	0	0	0	0.00	476	0.00	476	476	476	0.00
240 Contractual Employee Benefits	0	0	0	0.00	15,000	0.00	15,000	15,000	15,000	0.00
	0	0	0	0.00	122,210	1.00	122,210	122,210	122,210	1.00
258-1460 State Early Literacy Grant - Summer School										
310 Instructional/Prof./Technical	0	0	0	0.00	47,790	0.00	47,790	47,790	47,790	0.00
	0	0	0	0.00	47,790	0.00	47,790	47,790	47,790	0.00
FUND 258 TOTAL EXPENDITURES	0	0	0	0.00	170,000	1.00	170,000	170,000	170,000	1.00

The 2023 Oregon Legislature created the Early Literacy Success Initiative with the following four goals:

- Increase early literacy for children from birth to third grade.
- Reduce literacy academic disparities for student groups that have historically experienced academic disparities.
- Increase support to parents and guardians to enable them to be partners in the development of their children's literacy skills and knowledge; and
- Increase access to early literacy learning through support that is research-aligned, culturally responsive, student-centered and family-centered.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			Adopted	FTE Adptd		FTE	Adopted 24-25		FTE	
Student Body Activity Fund Revenue (Fund 260)										
1700 Extra Curricular Activities	0	0	1,000,000	0.00	1,000,000	0.00	1,000,000	1,000,000	1,000,000	0.00
1990 Miscellaneous	612,886	431,299	0	0.00	0	0.00	0	0	0	0.00
5400 Resources-Beg. Fund Balance	561,134	623,600	600,000	0.00	600,000	0.00	600,000	600,000	600,000	0.00
FUND 260 TOTAL RESOURCES	1,174,020	1,054,899	1,600,000	0.00	1,600,000	0.00	1,600,000	1,600,000	1,600,000	0.00
260-1113 Student Body Activity Fund - Elementary										
410 Consumable Supplies and Mat.	16,251	52,832	700,000	0.00	700,000	0.00	700,000	700,000	700,000	0.00
	16,251	52,832	700,000	0.00	700,000	0.00	700,000	700,000	700,000	0.00
260-1122 Student Body Activity Fund - Junior High										
410 Consumable Supplies and Mat.	9,138	5,951	0	0.00	0	0.00	0	0	0	0.00
	9,138	5,951	0	0.00	0	0.00	0	0	0	0.00
260-1132 Student Body Activity Fund - High School										
410 Consumable Supplies and Mat.	525,030	433,561	900,000	0.00	900,000	0.00	900,000	900,000	900,000	0.00
	525,030	433,561	900,000	0.00	900,000	0.00	900,000	900,000	900,000	0.00
FUND 260 TOTAL EXPENDITURES	550,419	492,344	1,600,000	0.00	1,600,000	0.00	1,600,000	1,600,000	1,600,000	0.00

Each school maintains its own student body activity fund. This fund is used so summarized revenues and expenditures are included in the District's total funds budget.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		FTE	Adopted 24-25		FTE	
IDEA Revenue (Funds 270 to 279 with Fund 272 for 2023-24, Fund 274 for 2024-25)										
4500 Revenue from Federal Sources	535,782	493,182	575,000	0.00	575,000	0.00	575,000	575,000	575,000	0.00
IDEA TOTAL RESOURCES	535,782	493,182	575,000	0.00	575,000	0.00	575,000	575,000	575,000	0.00

The Federal Individuals with Disabilities Education Act provides financial assistance to help meet the unique learning needs of eligible children with disabilities. For internal tracking, fund number 274 will be used during the 2024-2025 fiscal year and fund number 272 was used during the 2023-2024 fiscal year. In addition, fund numbers beginning with 27X are used for IDEA mini grants.

IDEA - 1220 Restrictive Programs (272 for 2023-24, 274 for 2024-25 & other misc. IDEA grants)

111 Licensed Salaries	0	5,238	0	0.00	0	0.00	0	0	0	0.00
	0	5,238	0	0.00	0	0.00	0	0	0	0.00

IDEA - 1250 Programs for Students w/Disabilities (272 for 2023-24, 274 for 2024-25 & other misc. IDEA grants)

111 Licensed Salaries	212,124	148,983	152,756	2.00	82,924	1.00	82,924	82,924	82,924	1.00
112 Classified Salaries	18,585	20,033	22,317	0.75	0	0.00	0	0	0	0.00
121 Substitutes - Licensed	8,225	3,317	0	0.00	0	0.00	0	0	0	0.00
123 Temporary - Licensed	2,462	0	0	0.00	0	0.00	0	0	0	0.00
134 Licensed Extra Duty	9,000	6,000	6,000	0.00	3,000	0.00	3,000	3,000	3,000	0.00
210 PERS	28,254	20,661	17,655	0.00	8,378	0.00	8,378	8,378	8,378	0.00
213 PERS UAL Contribution	32,485	23,658	27,614	0.00	13,318	0.00	13,318	13,318	13,318	0.00
220 Social Security Administration	18,233	12,940	13,852	0.00	6,573	0.00	6,573	6,573	6,573	0.00
231 Worker's Compensation	981	731	724	0.00	344	0.00	344	344	344	0.00
232 Unemployment Compensation	332	334	483	0.00	1,289	0.00	1,289	1,289	1,289	0.00
233 Oregon Paid Leave	0	0	1,014	0.00	516	0.00	516	516	516	0.00
240 Contractual Employee Benefits	23,243	31,996	42,000	0.00	16,000	0.00	16,000	16,000	16,000	0.00
313 Student Services	0	0	74,452	0.00	138,530	0.00	138,530	138,530	138,530	0.00
410 Consumable Supplies	0	18,379	0	0.00	0	0.00	0	0	0	0.00
640 Dues and Fees	0	3,985	0	0.00	0	0.00	0	0	0	0.00
	353,924	291,017	358,867	2.75	270,872	1.00	270,872	270,872	270,872	1.00

IDEA - 1260 Early Intervention (272 for 2023-24, 274 for 2024-25 & other misc. IDEA grants)

111 Licensed Salaries	0	0	0	0.00	78,179	1.00	78,179	78,179	78,179	1.00
134 Licensed Extra Duty	0	0	0	0.00	3,000	0.00	3,000	3,000	3,000	0.00
210 PERS	0	0	0	0.00	7,915	0.00	7,915	7,915	7,915	0.00
213 PERS UAL Contribution	0	0	0	0.00	12,583	0.00	12,583	12,583	12,583	0.00
220 Social Security Administration	0	0	0	0.00	6,210	0.00	6,210	6,210	6,210	0.00
231 Worker's Compensation	0	0	0	0.00	325	0.00	325	325	325	0.00
232 Unemployment Compensation	0	0	0	0.00	1,218	0.00	1,218	1,218	1,218	0.00
233 Oregon Paid Leave	0	0	0	0.00	487	0.00	487	487	487	0.00
	0	0	0	0.00	109,917	1.00	109,917	109,917	109,917	1.00

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals		23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25
	21-22	22-23	23-24 Adopted	FTE Adptd		24-25	FTE		
IDEA - 2150 Speech (272 for 2023-24, 274 for 2024-25 & other misc. IDEA grants)									
111 Licensed Salaries	57,041	58,538	62,122	0.80	66,339	0.80	66,339	66,339	0.80
112 Classified Salaries	48,195	53,132	53,596	1.46	37,168	0.94	37,168	37,168	0.94
132 Overtime Salaries	0	51	0	0.00	0	0.00	0	0	0.00
134 Licensed Extra Duty	2,400	3,000	2,400	0.00	3,000	0.00	3,000	3,000	0.00
210 PERS	13,645	12,543	11,517	0.00	10,384	0.00	10,384	10,384	0.00
213 PERS UAL Contribution	12,457	12,091	18,013	0.00	16,509	0.00	16,509	16,509	0.00
220 Social Security Administration	7,123	7,786	9,036	0.00	8,148	0.00	8,148	8,148	0.00
231 Worker's Compensation	452	479	472	0.00	426	0.00	426	426	0.00
232 Unemployment Compensation	186	204	315	0.00	1,598	0.00	1,598	1,598	0.00
233 Oregon Paid Leave	0	0	661	0.00	639	0.00	639	639	0.00
240 Contractual Employee Benefits	26,115	29,266	33,000	0.00	25,000	0.00	25,000	25,000	0.00
245 District Paid Deferred Comp	240	240	0	0.00	0	0.00	0	0	0.00
	167,854	177,330	191,132	2.26	169,211	1.74	169,211	169,211	1.74
IDEA - 2520 Fiscal Services (272 for 2023-24, 274 for 2024-25 & other misc. IDEA grants)									
690 Grant Indirect Charges	14,006	19,597	25,000	0.00	25,000	0.00	25,000	25,000	0.00
	14,006	19,597	25,000	0.00	25,000	0.00	25,000	25,000	0.00
IDEA TOTAL EXPENDITURES	535,784	493,182	574,999	5.01	575,000	3.74	575,000	575,000	3.74

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		FTE	Adprvd 24-25		FTE	
Early Retirement Liability Fund (Fund 280)										
5400 Resources-Beg. Fund Balance	604,579	567,230	550,000	0.00	540,000	0.00	540,000	540,000	540,000	0.00
FUND 280 TOTAL RESOURCES	604,579	567,230	550,000	0.00	540,000	0.00	540,000	540,000	540,000	0.00
280-2700 Early Retirement Liability Fund - Supplemental Retirement Payments										
116 Supp. Retirement Stipends	34,696	14,735	60,000	0.00	50,000	0.00	50,000	50,000	50,000	0.00
210 PERS	0	0	5,850	0.00	0	0.00	0	0	0	0.00
213 PERS UAL Contribution	0	0	9,150	0.00	0	0.00	0	0	0	0.00
220 Social Security Administration	2,654	1,127	9,180	0.00	3,825	0.00	3,825	3,825	3,825	0.00
231 Worker's Compensation	0	0	240	0.00	0	0.00	0	0	0	0.00
232 Unemployment Compensation	0	0	160	0.00	0	0.00	0	0	0	0.00
233 Oregon Paid Leave	0	0	336	0.00	0	0.00	0	0	0	0.00
	37,350	15,862	84,916	0.00	53,825	0.00	53,825	53,825	53,825	0.00
280-2700 Early Retirement Liability Fund - Operating Contingency										
810 Planned Reserve	0	0	465,084	0.00	486,175	0.00	486,175	486,175	486,175	0.00
	0	0	465,084	0.00	486,175	0.00	486,175	486,175	486,175	0.00
FUND 280 TOTAL EXPENDITURES	37,350	15,862	550,000	0.00	540,000	0.00	540,000	540,000	540,000	0.00

Sweet Home School District licensed staff members hired prior to July 1, 1999 and administrative staff members hired prior to September 1, 1999 are eligible for an early retirement stipend provided they are eligible for retirement under PERS rules and have ten years of full-time employment with the District at the time of retirement. This fund helps offset a portion of the liability balance.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			Adopted	FTE Adptd		FTE	Adopted		FTE	
JOSAI Fund Revenue (Fund 283)										
1920 Contributions/Donations Private So	0	9,670	0	0.00	0	0.00	0	0	0.00	0.00
5200 Interfund Transfers	7,500	7,500	7,500	0.00	7,500	0.00	7,500	7,500	0.00	0.00
5400 Resources-Beg. Fund Balance	26,136	33,636	35,000	0.00	40,000	0.00	40,000	40,000	0.00	0.00
FUND 283 TOTAL RESOURCES	33,636	50,806	42,500	0.00	47,500	0.00	47,500	47,500	0.00	0.00
283-1490 JOSAI - Summer Programs										
389 Other Non-instr/Prof/Tech	0	1,250	42,500	0.00	47,500	0.00	47,500	47,500	0.00	0.00
	0	1,250	42,500	0.00	47,500	0.00	47,500	47,500	0.00	0.00
FUND 283 TOTAL EXPENDITURES	0	1,250	42,500	0.00	47,500	0.00	47,500	47,500	0.00	0.00

This fund is used for revenues and expenses related to a cultural exchange program Sweet Home High School has with Josai University High School in Tokyo, Japan.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	FTE
			23-24 Adopted	FTE Adptd		FTE	Apprvd 24-25			
Bus Replacement Fund Revenue (Fund 289)										
1990 Miscellaneous	76,180	192,843	0	0.00	0	0.00	0	0	0.00	
3222 State School Fund (SSF) Transport	92,942	155,716	85,000	0.00	85,000	0.00	85,000	85,000	0.00	
5400 Resources-Beg. Fund Balance	783,215	55,594	330,000	0.00	475,000	0.00	475,000	475,000	0.00	
FUND 289 TOTAL RESOURCES	952,337	404,153	415,000	0.00	560,000	0.00	560,000	560,000	0.00	
289-2550 Bus Replacement Fund - Student Transportation										
564 Bus Acquisition	896,742	0	415,000	0.00	560,000	0.00	560,000	560,000	0.00	
	896,742	0	415,000	0.00	560,000	0.00	560,000	560,000	0.00	
FUND 289 EXPENDITURES	896,742	0	415,000	0.00	560,000	0.00	560,000	560,000	0.00	

This fund receives the depreciation reimbursement from the State School Fund for district school buses. The revenue will be used to purchase new student transportation equipment. ORS 327.033 requires school districts to deposit State School Fund revenue received for transportation depreciation into a separate fund to be used exclusively for the acquisition of new buses or transportation equipment.

Sweet Home School District 2024-2025 Adopted Budget

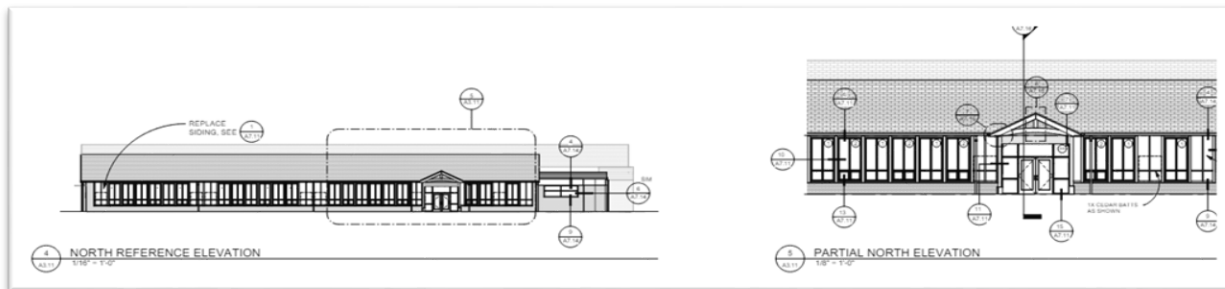
Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		FTE	Adopted 24-25		FTE	
Fresh Fruit & Vegetable Grant (Fund 291)										
4500 Revenue from Federal Sources	96,004	78,341	60,000	0.00	0	0.00	0	0	0	0.00
FUND 291 TOTAL RESOURCES	96,004	78,341	60,000	0.00	0	0.00	0	0	0	0.00
291-3110/3120 Fresh Fruit & Vegetable Grant - Food Prep.										
112 Classified Salaries	11,093	10,971	15,196	0.56	0	0.00	0	0	0	0.00
114 Managerial - Classified	5,794	5,461	0	0.00	0	0.00	0	0	0	0.00
122 Substitutes - Classified	96	830	0	0.00	0	0.00	0	0	0	0.00
210 PERS	915	604	1,482	0.00	0	0.00	0	0	0	0.00
213 PERS UAL Contribution	1,368	1,013	2,317	0.00	0	0.00	0	0	0	0.00
220 Social Security Administration	822	903	1,163	0.00	0	0.00	0	0	0	0.00
231 Worker's Compensation	296	295	456	0.00	0	0.00	0	0	0	0.00
232 Unemployment Compensation	21	23	41	0.00	0	0.00	0	0	0	0.00
233 Oregon Paid Leave	0	0	85	0.00	0	0.00	0	0	0	0.00
240 Contractual Employee Benefits	2,291	9	0	0.00	0	0.00	0	0	0	0.00
450 Food - Food Service Only	73,306	58,232	39,260	0.00	0	0.00	0	0	0	0.00
FUND 291 TOTAL EXPENDITURES	96,002	78,341	60,000	0.56	0	0.00	0	0	0	0.00

This is a prior year grant. Nothing is budgeted for the upcoming year.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals		23-24		Prop.		Adopted		Adptd
	21-22	22-23	23-24 Adopted	23-24 FTE Adptd	24-25 Proposed	24-25 FTE	24-25 Apprvd	24-25 Adopted	24-25 FTE
Oak Heights Elementary State Seismic Grant Revenue (Fund 293)									
3299 Other Restricted Grants-in-aid	0	0	2,500,000	0.00	2,500,000	0.00	2,500,000	2,500,000	0.00
FUND 293 TOTAL RESOURCES	0	0	2,500,000	0.00	2,500,000	0.00	2,500,000	2,500,000	0.00
293-4150 State Seismic Grant - Oak Heights - Building Improvements									
389 Other Non-instr/Prof/Tech Services	0	0	175,000	0.00	175,000	0.00	175,000	175,000	0.00
590 Other Capital Outlay	0	0	2,325,000	0.00	2,325,000	0.00	2,325,000	2,325,000	0.00
FUND 293 TOTAL EXPENDITURES	0	0	2,500,000	0.00	2,500,000	0.00	2,500,000	2,500,000	0.00

The Sweet Home School District was awarded a \$2.5 million state seismic grant in April 2023 to upgrade Oak Heights Elementary School to life safety standards in case of a major earthquake.



Architectural drawings for the upcoming Oak Heights Elementary seismic retrofit and renovation project

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		FTE	Adprvd 24-25		FTE	
Curriculum/Instruction/Technology Fund Revenue (Fund 296)										
5200 Interfund Transfers	100,000	250,000	250,000	0.00	250,000	0.00	250,000	250,000	250,000	0.00
5400 Resources-Beg. Fund Balance	667,011	767,011	950,000	0.00	950,000	0.00	950,000	950,000	950,000	0.00
FUND 296 TOTAL RESOURCES	767,011	1,017,011	1,200,000	0.00	1,200,000	0.00	1,200,000	1,200,000	1,200,000	0.00
296-1111 Curriculum, Instruction, Technology Fund - Elementary										
420 Textbooks	0	0	150,000	0.00	100,000	0.00	100,000	100,000	100,000	0.00
480 Computer Hardware	0	0	0	0.00	250,000	0.00	250,000	250,000	250,000	0.00
	0	0	150,000	0.00	350,000	0.00	350,000	350,000	350,000	0.00
296-1121 Curriculum, Instruction, Technology Fund - Junior High										
420 Textbooks	0	0	50,000	0.00	50,000	0.00	50,000	50,000	50,000	0.00
	0	0	50,000	0.00	50,000	0.00	50,000	50,000	50,000	0.00
296-1131 Curriculum, Instruction, Technology Fund - High School										
420 Textbooks	0	0	100,000	0.00	0	0.00	0	0	0	0.00
	0	0	100,000	0.00	0	0.00	0	0	0	0.00
296-2240 Curriculum, Instruction, Technology Fund - Staff Development										
310 Instructional/Prof/Technical	0	0	150,000	0.00	0	0.00	0	0	0	0.00
	0	0	150,000	0.00	0	0.00	0	0	0	0.00
296-6110 Curriculum, Instruction, Technology Fund - Operating Contingency										
810 Planned Reserve	0	0	750,000	0.00	800,000	0.00	800,000	800,000	800,000	0.00
	0	0	750,000	0.00	800,000	0.00	800,000	800,000	800,000	0.00
FUND 296 TOTAL EXPENDITURES	0	0	1,200,000	0.00	1,200,000	0.00	1,200,000	1,200,000	1,200,000	0.00

The Curriculum/Instruction/Technology Fund provides a source of funds for curriculum and instruction related expenditures including technology and textbook purchases.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals		23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
	21-22	22-23	23-24 Adopted	FTE Adptd		24-25 FTE	Apprvd 24-25			
Long Term Maintenance Fund Revenue (Fund 297)										
1510 Interest on Investments	0	153,326	0	0.00	0	0.00	0	0	0.00	
1920 Contributions/Donations Private So	0	1,645	0	0.00	0	0.00	0	0	0.00	
1990 Miscellaneous	1,174,469	375,536	0	0.00	0	0.00	0	0	0.00	
3199 Other Unrestricted Grants-in-aid	213,697	268,006	200,000	0.00	200,000	0.00	200,000	200,000	0.00	
5200 Interfund Transfers	750,000	1,650,000	1,400,000	0.00	1,650,000	0.00	1,650,000	1,650,000	0.00	
5400 Resources-Beg. Fund Balance	1,729,452	3,867,618	5,000,000	0.00	7,000,000	0.00	7,000,000	7,000,000	0.00	
FUND 297 TOTAL RESOURCES	3,867,618	6,316,131	6,600,000	0.00	8,850,000	0.00	8,850,000	8,850,000	0.00	
297-2540 Long Term Maintenance Fund - Facilities										
389 Other Non-instr/Prof/Tech	0	0	300,000	0.00	350,000	0.00	350,000	350,000	0.00	
	0	0	300,000	0.00	350,000	0.00	350,000	350,000	0.00	
297-4150 Long Term Maintenance Fund - Building Improvements										
590 Other Capital Outlay	0	0	800,000	0.00	900,000	0.00	900,000	900,000	0.00	
	0	0	800,000	0.00	900,000	0.00	900,000	900,000	0.00	
297-6110 Long Term Maintenance Fund - Operating Contingency										
810 Planned Reserve	0	0	5,500,000	0.00	7,600,000	0.00	7,600,000	7,600,000	0.00	
	0	0	5,500,000	0.00	7,600,000	0.00	7,600,000	7,600,000	0.00	
FUND 297 TOTAL EXPENDITURES	0	0	6,600,000	0.00	8,850,000	0.00	8,850,000	8,850,000	0.00	

The Long Term Maintenance Fund provides a source of funds for facility repairs and improvements. The Board established this fund in 2004 so the District would not have to rely entirely on bonds to make capital improvements and major repairs.

Funds are set aside for critical repairs to keep the swimming pool operational, the eventual replacement of the Husky Field turf, to resurface the track, and for major repairs to school buildings. The District plans to use some Long Term Maintenance Funds for improvements at Oak Heights Elementary School.

In case enrollment continues to grow and additional classroom space is needed, Long Term Maintenance Funds could be used for this purpose. If additional classrooms are not necessary, funds could be used for other projects identified in the District's Long Term Facility Plan and to pay off debt on the current bond allowing construction work to begin sooner if voters support another bond.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals		23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
	21-22	22-23	23-24 Adopted	FTE Adptd		24-25 FTE	Apprvd 24-25			
Senate Bill 1149 Energy Conservation Fund Revenue (Fund 298)										
1920 Contributions/Donations Private So	54,414	56,211	50,000	0.00	60,000	0.00	60,000	60,000	0.00	
5400 Resources-Beg. Fund Balance	68,806	123,221	170,000	0.00	240,000	0.00	240,000	240,000	0.00	
FUND 298 TOTAL RESOURCES	123,220	179,432	220,000	0.00	300,000	0.00	300,000	300,000	0.00	
298-2540 SB 1149 Energy Conservation Fund - Facilities										
541 Initial and Addnl Equip Purchase	0	0	220,000	0.00	300,000	0.00	300,000	300,000	0.00	
FUND 298 TOTAL EXPENDITURES	0	0	220,000	0.00	300,000	0.00	300,000	300,000	0.00	

This fund is a special revenue fund established to account for the revenues and expenditures associated with participating in the Senate Bill 1149 energy conservation program. Oregon's 1999 electric-utility restructuring legislation (Senate Bill 1149) required Pacific Power and Portland General Electric collect a public purpose charge from their customers to support renewable energy and energy efficiency projects through January 1, 2026 including the Energy Efficient Schools Program. In 2021, House Bill 3141 extended the program's sunset date for ten years until 2036.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25
			23-24 Adopted	FTE Adptd		FTE	Adprvd 24-25		
Nutrition Services Fund Revenue (Fund 299)									
1610 Daily Sales Food Service	3,870	0	2,000	0.00	2,000	0.00	2,000	2,000	0.00
1630 Food Service-Special Function	14,672	62,332	20,000	0.00	20,000	0.00	20,000	20,000	0.00
3102 State School Fund-Match	10,155	9,331	10,000	0.00	10,000	0.00	10,000	10,000	0.00
3299 Other Restricted Grants-in-aid	6,005	237,966	0	0.00	200,000	0.00	200,000	200,000	0.00
4500 Revenue from Federal Sources	1,035,058	792,733	1,000,000	0.00	800,000	0.00	800,000	800,000	0.00
4501 Ntl School Bkfst Reimbursement	390,030	204,765	350,000	0.00	250,000	0.00	250,000	250,000	0.00
4900 Revenue for/on Behalf of Dist.	99,222	121,861	70,000	0.00	70,000	0.00	70,000	70,000	0.00
5400 Resources-Beg. Fund Balance	212,403	482,493	170,000	0.00	500,000	0.00	500,000	500,000	0.00
FUND 299 TOTAL RESOURCES	1,771,415	1,911,481	1,622,000	0.00	1,852,000	0.00	1,852,000	1,852,000	0.00
299-3120 Nutrition Services - Food Preparation and Dispensing									
112 Classified Salaries	268,350	297,389	355,338	13.81	390,644	13.44	390,644	390,644	13.44
114 Managerial - Classified	60,974	47,156	61,643	1.00	66,334	1.00	66,334	66,334	1.00
122 Substitutes - Classified	19,534	20,954	30,000	0.00	30,000	0.00	30,000	30,000	0.00
124 Temporary - Classified	29,096	14,348	30,000	0.00	25,000	0.00	25,000	25,000	0.00
132 Overtime Salaries	1,165	265	0	0.00	0	0.00	0	0	0.00
135 Classified Extra Duty	2,369	2,446	0	0.00	0	0.00	0	0	0.00
210 PERS	36,165	30,438	46,506	0.00	49,918	0.00	49,918	49,918	0.00
213 PERS UAL Contribution	51,854	53,767	72,740	0.00	79,357	0.00	79,357	79,357	0.00
220 Social Security Administration	27,443	27,397	36,489	0.00	39,165	0.00	39,165	39,165	0.00
231 Worker's Compensation	8,831	10,184	14,309	0.00	15,359	0.00	15,359	15,359	0.00
232 Unemployment Compensation	710	704	1,272	0.00	7,680	0.00	7,680	7,680	0.00
233 Oregon Paid Leave	0	0	2,671	0.00	3,072	0.00	3,072	3,072	0.00
240 Contractual Employee Benefits	113,929	115,856	125,000	0.00	135,000	0.00	135,000	135,000	0.00
322 Repairs and Maintenance	177	42	0	0.00	0	0.00	0	0	0.00
340 Travel	3,486	1,577	0	0.00	0	0.00	0	0	0.00
354 Advertising	307	461	0	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech	3,302	3,131	15,000	0.00	20,000	0.00	20,000	20,000	0.00
410 Consumable Supplies and Mat.	67,950	74,281	66,032	0.00	80,000	0.00	80,000	80,000	0.00
417 Supplies Maint Vehicles	812	187	0	0.00	0	0.00	0	0	0.00
419 Commodities Used-Cafeteria	99,222	121,861	70,000	0.00	70,000	0.00	70,000	70,000	0.00
450 Food - Food Service Only	457,084	450,638	600,000	0.00	600,000	0.00	600,000	600,000	0.00
451 Commodity Fees	4,579	3,945	0	0.00	0	0.00	0	0	0.00
460 Non-consumable Items	6,363	3,823	30,000	0.00	50,000	0.00	50,000	50,000	0.00
480 Computer Hardware	9,164	0	0	0.00	0	0.00	0	0	0.00
542 Replacement Equip. Purchase	2,395	0	65,000	0.00	180,471	0.00	180,471	180,471	0.00
640 Dues and Fees	13,660	12,360	0	0.00	10,000	0.00	10,000	10,000	0.00
	1,288,921	1,293,210	1,622,000	14.81	1,852,000	14.44	1,852,000	1,852,000	14.44
FUND 299 TOTAL EXPENDITURES	1,288,921	1,293,210	1,622,000	14.81	1,852,000	14.44	1,852,000	1,852,000	14.44

This program provides meal services for District students during the school year. The program also provides some catering services to revenue to help support the student meal program.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		24-25 FTE	24-25 FTE			
General Obligation Bond Debt Service Fund Revenue (Fund 300)										
1111 Current Year's Taxes	1,631,745	1,677,437	1,730,000	0.00	1,780,000	0.00	1,780,000	1,780,000	0.00	
1112 Prior Year's Taxes	36,284	58,973	40,000	0.00	40,000	0.00	40,000	40,000	0.00	
1510 Interest on Investments	6,646	5,809	0	0.00	0	0.00	0	0	0.00	
1990 Miscellaneous	0	4	0	0.00	0	0.00	0	0	0.00	
5400 Resources-Beg. Fund Balance	315,413	281,088	245,000	0.00	225,000	0.00	225,000	225,000	0.00	
FUND 300 TOTAL RESOURCES	1,990,088	2,023,311	2,015,000	0.00	2,045,000	0.00	2,045,000	2,045,000	0.00	
300-5110 General Obligation Bond Debt Service Fund - Payments										
610 Redemption of Principal	1,290,000	1,385,000	1,480,000	0.00	1,560,000	0.00	1,560,000	1,560,000	0.00	
621 Regular Interest	419,000	367,400	312,000	0.00	275,000	0.00	275,000	275,000	0.00	
	1,709,000	1,752,400	1,792,000	0.00	1,835,000	0.00	1,835,000	1,835,000	0.00	
300-7000 General Obligation Bond Debt Service Fund - Unappropriated Ending Fund Balance										
820 Reserved for Next Year	0	0	223,000	0.00	210,000	0.00	210,000	210,000	0.00	
	0	0	223,000	0.00	210,000	0.00	210,000	210,000	0.00	
FUND 300 TOTAL EXPENDITURES	1,709,000	1,752,400	2,015,000	0.00	2,045,000	0.00	2,045,000	2,045,000	0.00	

In 2001, Sweet Home voters passed an \$18,720,520 general obligation bond. Proceeds were used to renovate Sweet Home High School, add classroom space at Hawthorne Elementary School, upgrade heating systems throughout the district, make Americans with Disabilities Act improvements, replace roofs, upgrade lighting and electrical systems, install security systems and build covered play structures.

Debt service payments were originally scheduled through June 2029. When the bonds were issued, scheduled debt service payments (principal plus interest) totaled \$37,938,415.

In April 2005 and January 2006, the District refinanced portions of the general obligation bonds at lower interest rates. Doing so reduced future debt service payments by \$1,412,324.

In 2015, the District refinanced the bonds issued in 2005 and 2006. Doing so reduced future debt payments by an additional \$3,753,613. Debt service payments due in 2028 and 2029 were eliminated.

Voters passed a \$4 million bond in May 2017. Debt payments were structured to maintain the existing tax rate. The final full debt service payment is due in February 2028 with a partial payment due in February 2029.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		FTE	Apprvd 24-25			
2002 PERS Debt Service Fund Revenue (Fund 310)										
1510 Interest on Investments	39	15	0	0.00	0	0.00	0	0	0.00	
1970 Services Provided Other Funds	949,445	1,106,389	1,250,000	0.00	1,300,000	0.00	1,300,000	1,300,000	0.00	
5400 Resources-Beg. Fund Balance	1,132,304	1,181,739	1,225,000	0.00	1,025,000	0.00	1,025,000	1,025,000	0.00	
FUND 310 TOTAL RESOURCES	2,081,788	2,288,143	2,475,000	0.00	2,325,000	0.00	2,325,000	2,325,000	0.00	
310-2649 - 2002 PERS Debt Service Fund - Other Services										
389 Other Non-instr/Prof/Tech	1,600	3,200	2,500	0.00	2,500	0.00	2,500	2,500	0.00	
	1,600	3,200	2,500	0.00	2,500	0.00	2,500	2,500	0.00	
310-5110 - 2002 PERS Debt Service Fund - Payments										
610 Redemption of Principal	610,000	690,000	775,000	0.00	865,000	0.00	865,000	865,000	0.00	
621 Regular Interest	288,449	269,871	231,990	0.00	188,978	0.00	188,978	188,978	0.00	
	898,449	959,871	1,006,990	0.00	1,053,978	0.00	1,053,978	1,053,978	0.00	
310-5400 - 2002 PERS Debt Service Fund - Payments to PERS										
680 PERS UAL Payments	0	0	1,000,000	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00	
	0	0	1,000,000	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00	
310-7000 - 2002 PERS Debt Service Fund - Unappropriated Ending Fund Balance										
820 Reserved for Next Year	0	0	465,510	0.00	268,522	0.00	268,522	268,522	0.00	
	0	0	465,510	0.00	268,522	0.00	268,522	268,522	0.00	
FUND 310 TOTAL EXPENDITURES	900,049	963,071	2,475,000	0.00	2,325,000	0.00	2,325,000	2,325,000	0.00	

In 2002, the Sweet Home School District borrowed \$8,089,414 to pay off a portion of what was the District's actuarial determined unfunded liability to the PERS pension system. Doing so will result in a cost savings provided investment earnings on the amount borrowed exceed interest costs.

Revenue for this fund is generated from a percentage of payroll expense on all PERS eligible employees. Meanwhile, debt service payments are made to the State of Oregon on behalf of the District from the State School Fund allocation charged to this fund. The

In 2010, the District prepaid a \$540,000 portion of the outstanding debt with a coupon rate of 5.5 percent that was due during the 2020-2021 fiscal year.

The balance in this fund provides a reserve for future variances in debt service payments since debt service payments are expected to increase at a faster rate than payroll.

Debt payments continue through the 2027-2028 fiscal year.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	FTE
			23-24 Adopted	FTE Adptd		Apprvd 24-25	FTE			
2003 PERS Bond Debt Service Fund Revenue (Fund 320)										
1510 Interest on Investments	50	60	0	0.00	0	0.00	0	0	0.00	
1970 Services Provided Other Funds	1,000,000	1,100,000	1,200,000	0.00	1,250,000	0.00	1,250,000	1,250,000	0.00	
5400 Resources-Beg. Fund Balance	1,506,055	1,433,235	1,400,000	0.00	1,050,000	0.00	1,050,000	1,050,000	0.00	
FUND 320 TOTAL RESOURCES	2,506,105	2,533,295	2,600,000	0.00	2,300,000	0.00	2,300,000	2,300,000	0.00	
320-2649 - 2003 PERS Debt Service Fund - Other Services										
389 Other Non-instr/Prof/Tech	1,600	0	2,500	0.00	2,500	0.00	2,500	2,500	0.00	
	1,600	0	2,500	0.00	2,500	0.00	2,500	2,500	0.00	
320-5110 - 2003 PERS Debt Service Fund - Payments										
610 Redemption of Principal	243,556	244,358	900,000	0.00	1,010,000	0.00	1,010,000	1,010,000	0.00	
621 Regular Interest	827,714	881,912	276,270	0.00	225,780	0.00	225,780	225,780	0.00	
	1,071,270	1,126,270	1,176,270	0.00	1,235,780	0.00	1,235,780	1,235,780	0.00	
320-7000 - 2003 PERS Debt Service Fund - Unappropriated Ending Fund Balance										
820 Reserved for Next Year	0	0	1,421,230	0.00	1,061,720	0.00	1,061,720	1,061,720	0.00	
	0	0	1,421,230	0.00	1,061,720	0.00	1,061,720	1,061,720	0.00	
FUND 320 TOTAL EXPENDITURES	1,072,870	1,126,270	2,600,000	0.00	2,300,000	0.00	2,300,000	2,300,000	0.00	

In 2003, the Sweet Home School District borrowed \$9,199,658 to pay off a portion of what was the District's actuarial determined unfunded liability to the PERS pension system. Doing so will result in a cost savings provided investment earnings on the amount borrowed exceed interest costs.

Revenue for this fund is generated from a percentage of payroll expense on all PERS eligible employees. Meanwhile, debt service payments are made to the State of Oregon on behalf of the District from the State School Fund allocation charged to this fund.

The balance in this fund provides a reserve for future variances in debt service payments since debt service payments are expected to increase at a faster rate than payroll.

Debt payments continue through the 2027-2028 fiscal year.

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24		Proposed 24-25	Prop. 24-25		Adopted 24-25	Adptd 24-25	
			23-24 Adopted	FTE Adptd		FTE	Apprvd 24-25			
Capital Projects Fund Revenue (Fund 400)										
5400 Resources-Beg. Fund Balance	683,059	591,932	591,932	0.00	591,932	0.00	591,932	591,932	0.00	
FUND 400 TOTAL RESOURCES	683,059	591,932	591,932	0.00	591,932	0.00	591,932	591,932	0.00	
400-4150 Capital Projects Fund - Facility Improvements										
520 Buildings Acquisition	91,127	0	0	0.00	591,932	0.00	591,932	591,932	0.00	
	91,127	0	0	0.00	591,932	0.00	591,932	591,932	0.00	
400-6110 Capital Projects Fund - Operating Contingency										
810 Planned Reserve	0	0	591,932	0.00	0	0.00	0	0	0.00	
	0	0	591,932	0.00	0	0.00	0	0	0.00	
FUND 400 TOTAL EXPENDITURES	91,127	0	591,932	0.00	591,932	0.00	591,932	591,932	0.00	
Sweet Home voters approved a \$4 million bond for capital improvements in 2017. The remaining fund balance is due to an insurance settlement the district received related to the capital improvements. The remaining balance will be used for future facility improvements.										
TOTAL ALL FUNDS	37,068,378	39,442,933	65,236,779	324.33	68,744,588	337.39	68,744,588	68,744,588	337.39	

Sweet Home School District 2024-2025 Adopted Budget

Full Time Equivalent (FTE) Staffing Comparison

General Fund

	<u># of Staff</u>		<u>% of</u>			<u># of Staff</u>		<u>% of</u>	
2023-24 Adopted Budget	FTE	Total		Total	2024-25 Proposed Budget	FTE	Total		Total
Licensed	119.0	43.6%		119.1	Licensed	119.1	41.4%		41.4%
Classified/Confidential	137.1	50.2%		151.6	Classified/Confidential	151.6	52.7%		52.7%
Admin./Supervisory	16.8	6.2%		16.8	Admin./Supervisory	16.8	5.8%		5.8%
Total	272.9	100.0%		272.9	Total	287.4	100.0%		100.0%

Other Funds

	<u># of Staff</u>		<u>% of</u>			<u># of Staff</u>		<u>% of</u>	
2023-24 Adopted Budget	FTE	Total		Total	2024-25 Proposed Budget	FTE	Total		Total
Licensed	23.4	45.5%		23.8	Licensed	23.8	47.3%		47.3%
Classified/Confidential	26.2	51.0%		24.7	Classified/Confidential	24.7	49.1%		49.1%
Admin./Supervisory	1.8	3.5%		1.8	Admin./Supervisory	1.8	3.6%		3.6%
Total	51.4	100.0%		51.4	Total	50.3	100.0%		100.0%

Total

	<u># of Staff</u>		<u>% of</u>			<u># of Staff</u>		<u>% of</u>	
2023-24 Adopted Budget	FTE	Total		Total	2024-25 Proposed Budget	FTE	Total		Total
Licensed	142.4	43.9%		142.9	Licensed	142.9	42.3%		42.3%
Classified/Confidential	163.3	50.4%		176.3	Classified/Confidential	176.3	52.2%		52.2%
Admin./Supervisory	18.6	5.7%		18.6	Admin./Supervisory	18.6	5.5%		5.5%
Total	324.3	100.0%		324.3	Total	337.8	100.0%		100.0%

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24 Adopted	23-24	Proposed 24-25	Prop.	Apprvd 24-25	Adopted 24-25	Adptd
				FTE Adptd		FTE 24-25			FTE 24-25
General Fund Revenue Summary									
1111 Current Year's Taxes	5,241,607	5,508,148	5,500,000		5,800,000		5,800,000	5,800,000	
1112 Prior Year's Taxes	113,995	177,574	100,000		100,000		100,000	100,000	
1190 Penalties and Interest on Taxes	0	0	0		0		0	0	
2101 County School Funds	0	0	0		0		0	0	
3101 SSF-General Support	18,892,826	22,059,273	22,000,000		23,200,000		23,200,000	23,200,000	
3103 Common School Funds	243,984	279,303	314,009		318,154		318,154	318,154	
3104 State Managed County Timber	98,517	30,998	50,000		50,000		50,000	50,000	
Revenue Subject to SSF Formula	24,590,929	28,055,296	27,964,009		29,468,154		29,468,154	29,468,154	
1120 Local Option Taxes	284,646	309,836	300,000		320,000		320,000	320,000	
1311 Tuition from Individuals	0	0	0		0		0	0	
1312 Tuition from other Districts	0	0	0		0		0	0	
1510 Interest on Investments	-36,829	484,838	375,000		600,000		600,000	600,000	
1800 Community Services Activities	44,491	40,961	25,000		30,000		30,000	30,000	
1910 Rentals	47,985	50,596	30,000		30,000		30,000	30,000	
1960 Recovery of Prior Yr Expend	0	0	0		0		0	0	
1980 Fees Charged to Grants	55,576	43,663	60,000		60,000		60,000	60,000	
1990 Miscellaneous	96,421	100,259	50,000		50,000		50,000	50,000	
2102 General ESD	122,779	130,000	125,000		125,000		125,000	125,000	
3199 Other Unrestricted Grants-in-aid	0	0	0		0		0	0	
3299 Other Restricted Grants-in-aid	8,995	306,821	0		0		0	0	
4500 Revenue from Federal Sources	0	0	0		0		0	0	
4801 Federal Forest Fees	87,541	86,627	60,000		60,000		60,000	60,000	
5400 Resources-Beginning Fund Bal.	3,054,881	4,022,777	5,800,000		7,000,000		7,000,000	7,000,000	
Revenue Outside SSF Formula	3,766,486	5,576,378	6,825,000		8,275,000		8,275,000	8,275,000	
TOTAL	28,357,415	33,631,674	34,789,009		37,743,154		37,743,154	37,743,154	

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals		23-24		Proposed 24-25	Prop.		Adopted 24-25	Adptd 24-25
	21-22	22-23	Adopted	FTE Adptd		24-25	FTE		
General Fund Summary by Function Number									
1111/13 Primary	3,826,208	4,004,973	5,101,173	56.05	5,281,386	57.22	5,281,386	5,281,386	57.22
1121 Junior High Programs	1,248,343	1,333,026	1,640,223	17.64	1,782,928	16.39	1,782,928	1,782,928	16.39
1122 Junior High Extracurricular	38,666	64,976	66,745	0.00	66,903	0.00	66,903	66,903	0.00
1131 High School Programs	2,471,317	2,830,152	3,297,417	31.50	3,788,361	33.00	3,788,361	3,788,361	33.00
1132 High School Extracurricular	630,086	513,507	349,892	0.00	400,055	1.00	400,055	400,055	1.00
1210 Programs for the Talented & Gifted	16,317	17,120	25,294	0.25	20,068	0.25	20,068	20,068	0.25
1220 Restrictive Programs/Disabled	1,102,366	1,306,647	1,879,904	31.25	2,024,370	35.06	2,024,370	2,024,370	35.06
1250 Less Restrictive Programs/Disab.	1,528,739	2,081,545	2,071,064	34.03	2,698,742	45.25	2,698,742	2,698,742	45.25
1280 Alternative Education	48,442	96,526	238,538	3.69	220,526	2.69	220,526	220,526	2.69
1288 Charter Schools	963,871	1,090,492	1,300,000	0.00	1,500,000	0.00	1,500,000	1,500,000	0.00
1291 English Second Lang. Program	64,802	68,713	75,544	0.75	106,599	1.00	106,599	106,599	1.00
1292 Teen Parent Program	16,699	17,165	15,225	0.20	16,245	0.20	16,245	16,245	0.20
1460 Special Programs, Summer Sch.	5,340	6,653	14,728	0.00	15,571	0.00	15,571	15,571	0.00
2115 Student Safety	0	0	55,000	0.00	65,000	0.00	65,000	65,000	0.00
2120 Guidance Services	350,334	437,011	703,356	7.50	637,022	6.60	637,022	637,022	6.60
2130 Health Services	9,551	9,287	16,000	0.00	16,000	0.00	16,000	16,000	0.00
2140 Psychological Services	2,760	5,257	10,500	0.00	10,500	0.00	10,500	10,500	0.00
2150 Speech/Audiology Services	124,580	126,143	139,313	1.13	147,287	1.13	147,287	147,287	1.13
2190 Student Services Direction	291,922	251,270	282,019	2.00	301,952	2.00	301,952	301,952	2.00
2210 Improvement of Instruction Svcs	66,751	93,499	269,278	2.00	238,019	1.00	238,019	238,019	1.00
2211 Instruction Direction	174,923	187,506	220,006	1.57	224,152	1.58	224,152	224,152	1.58
2222 Library/Media Center	348,000	323,951	392,463	6.25	406,270	6.25	406,270	406,270	6.25
2230 Assessment & Testing	0	2,750	2,000	0.00	0	0.00	0	0	0.00
2240 Instructional Staff Development	0	2,165	0	0.00	0	0.00	0	0	0.00
2310 Board of Education Services	62,127	62,386	92,500	0.00	104,000	0.00	104,000	104,000	0.00
2320 Superintendent's Office	611,877	426,770	371,325	2.00	410,409	2.00	410,409	410,409	2.00
2410 Office of the Principal	1,576,904	1,857,535	2,243,901	21.04	2,345,652	20.41	2,345,652	2,345,652	20.41
2520 Fiscal Services	482,413	458,404	470,961	4.00	524,112	4.00	524,112	524,112	4.00
2540 Facility Operation & Maintenance	3,386,867	4,031,648	4,328,965	21.50	4,855,658	23.31	4,855,658	4,855,658	23.31
2541 Direction of Facilities/Maintenance	206,054	211,965	234,665	1.38	243,814	1.38	243,814	243,814	1.38
2550 Student Transportation Services	1,411,632	1,545,551	1,806,506	17.88	1,883,488	17.06	1,883,488	1,883,488	17.06
2551 Direction of Transportation	209,809	160,164	246,056	2.63	215,407	2.00	215,407	215,407	2.00
2574 Printing, Publishing, Duplicating	38,872	28,585	58,566	0.63	61,151	0.63	61,151	61,151	0.63
2624 Planning Services	7,402	7,076	8,675	0.00	8,774	0.00	8,774	8,774	0.00
2640 Staff Services	2,418	277,020	96,631	1.00	125,535	1.00	125,535	125,535	1.00
2660 Technology Service	1,492,526	774,883	593,886	4.00	781,863	4.00	781,863	781,863	4.00
2690 Other Support Services	284,091	188,601	195,000	0.00	205,000	0.00	205,000	205,000	0.00
3300 Community Services	274,129	323,004	433,390	1.00	477,155	1.00	477,155	477,155	1.00
5200 Interfund Transfers	957,500	2,007,500	1,757,500	0.00	2,007,500	0.00	2,007,500	2,007,500	0.00
6110 Operating Contingency	0	0	3,684,800	0.00	3,525,683	0.00	3,525,683	3,525,683	0.00
	24,334,638	27,231,426	34,789,009	272.87	37,743,157	287.41	37,743,157	37,743,157	287.41

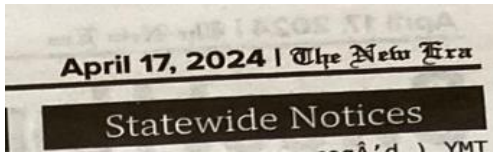
Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals	Actuals	23-24	23-24	Prop.	Prop.	Apprvd	Adopted	Adptd
	21-22	22-23	Adopted	FTE Adptd	24-25	24-25 FTE	24-25	24-25	24-25 FTE
General Fund Summary by Object Number									
111 Licensed Salaries	4,960,055	5,548,369	7,248,739	119.00	7,558,913	119.05	7,558,913	7,558,913	119.05
112 Classified Salaries	3,628,713	4,291,441	4,884,531	137.07	5,377,724	151.56	5,377,724	5,377,724	151.56
113 Administrators	1,419,025	1,296,660	1,387,386	11.60	1,468,163	11.60	1,468,163	1,468,163	11.60
114 Managerial	450,675	427,352	459,283	5.20	488,534	5.20	488,534	488,534	5.20
121 Substitutes - Licensed	257,116	386,357	317,000	0.00	415,000	0.00	415,000	415,000	0.00
122 Substitutes - Classified	280,059	301,875	427,000	0.00	423,500	0.00	423,500	423,500	0.00
123 Temporary - Licensed	282,828	259,185	0	0.00	0	0.00	0	0	0.00
124 Temporary - Classified	247,629	348,165	178,000	0.00	203,500	0.00	203,500	203,500	0.00
132 Overtime Salaries	37,761	50,153	35,000	0.00	40,000	0.00	40,000	40,000	0.00
134 Licensed Extra Duty	271,043	238,926	399,820	0.00	403,820	0.00	403,820	403,820	0.00
135 Classified Extra Duty	161,511	180,084	17,160	0.00	17,160	0.00	17,160	17,160	0.00
210 PERS	1,166,065	1,162,951	1,485,008	0.00	1,617,276	0.00	1,617,276	1,617,276	0.00
213 PERS UAL Contribution	1,552,641	1,804,671	2,322,704	0.00	2,562,879	0.00	2,562,879	2,562,879	0.00
220 Social Security	877,091	978,241	1,174,575	0.00	1,280,089	0.00	1,280,089	1,280,089	0.00
231 Worker's Compensation	105,957	100,162	148,548	0.00	154,608	0.00	154,608	154,608	0.00
232 Unemployment Compensation	22,993	25,639	40,944	0.00	245,801	0.00	245,801	245,801	0.00
233 Oregon Paid Leave	0	0	86,262	0.00	101,012	0.00	101,012	101,012	0.00
240 Contractual Employee Benefits	2,185,511	2,465,110	3,063,000	0.00	3,202,000	0.00	3,202,000	3,202,000	0.00
241 Tuition Reimb. - Admin	0	6,191	10,000	0.00	10,000	0.00	10,000	10,000	0.00
242 Tuition Reimb. - Certified	27,910	35,476	20,000	0.00	20,000	0.00	20,000	20,000	0.00
243 Conference Reimb. - Certified	0	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
244 Conference Reimb. - Classified	0	0	2,500	0.00	2,500	0.00	2,500	2,500	0.00
245 District Paid Deferred Comp	33,210	12,034	19,450	0.00	16,850	0.00	16,850	16,850	0.00
249 P Choice Enroll Fee	1,320	1,286	2,000	0.00	2,000	0.00	2,000	2,000	0.00
310 Instructional/Prof/Tech Services	1,650	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00
319 Other Instruct/Prof/Tech Services	0	0	15,000	0.00	50,000	0.00	50,000	50,000	0.00
321 Cleaning Services	13,755	15,031	15,000	0.00	17,500	0.00	17,500	17,500	0.00
322 Repairs and Maint Services	46,895	48,868	55,710	0.00	66,210	0.00	66,210	66,210	0.00
324 Rentals	1,537	706	8,000	0.00	8,000	0.00	8,000	8,000	0.00
325 Electricity	265,091	295,373	384,000	0.00	388,000	0.00	388,000	388,000	0.00
326 Fuel (Heating)	177,052	254,667	249,000	0.00	286,000	0.00	286,000	286,000	0.00
327 Water and Sewage	165,709	195,978	245,000	0.00	249,000	0.00	249,000	249,000	0.00
328 Garbage	63,214	57,196	90,500	0.00	94,000	0.00	94,000	94,000	0.00
330 Student Transp. Services	20,830	83,985	850	0.00	80,850	0.00	80,850	80,850	0.00
331 Reimbursable Student Transp.	960	0	75,000	0.00	0	0.00	0	0	0.00
332 Non-reimbursable Student Trans.	0	0	2,000	0.00	2,000	0.00	2,000	2,000	0.00
340 Travel	41,174	63,884	38,855	0.00	45,840	0.00	45,840	45,840	0.00
351 Telephone/Internet Access	225,199	156,235	147,800	0.00	157,500	0.00	157,500	157,500	0.00
353 Postage	35,131	16,297	25,000	0.00	25,000	0.00	25,000	25,000	0.00
354 Advertising	3,507	2,575	3,500	0.00	3,500	0.00	3,500	3,500	0.00
355 Printing and Binding	1,294	3,958	43,475	0.00	43,175	0.00	43,175	43,175	0.00
359 Other Communication Services	0	0	0	0.00	0	0.00	0	0	0.00
360 Charter School Payments	963,871	1,090,492	1,300,000	0.00	1,500,000	0.00	1,500,000	1,500,000	0.00
374 Other Tuition	22,497	8,310	35,000	0.00	90,000	0.00	90,000	90,000	0.00
381 Audit Services	33,800	36,750	33,000	0.00	39,000	0.00	39,000	39,000	0.00
382 Legal Services	13,807	11,116	20,000	0.00	20,000	0.00	20,000	20,000	0.00

Sweet Home School District 2024-2025 Adopted Budget

Description	Actuals 21-22	Actuals 22-23	23-24 Adopted	23-24	Proposed 24-25	Prop.	Apprvd 24-25	Adopted 24-25	Adptd
				FTE Adptd		FTE			FTE
383 Architect/Engineering Services	10,199	37,150	15,000	0.00	35,000	0.00	35,000	35,000	0.00
384 Negotiation Services	0	0	2,500	0.00	2,500	0.00	2,500	2,500	0.00
388 Election Services	0	13,603	10,000	0.00	15,000	0.00	15,000	15,000	0.00
389 Other Non-instr/Prof/Tech Svcs	447,903	692,027	615,500	0.00	752,500	0.00	752,500	752,500	0.00
410 Consumable Supplies and Mat.	384,155	434,279	400,223	0.00	443,121	0.00	443,121	443,121	0.00
412 Supplies Tires	0	336	15,000	0.00	15,000	0.00	15,000	15,000	0.00
413 Supplies Vehicle Parts	24,614	47,352	70,000	0.00	70,000	0.00	70,000	70,000	0.00
414 Supplies Custodial	119,948	154,513	133,000	0.00	150,000	0.00	150,000	150,000	0.00
415 Supplies Maintenance	300,447	488,817	378,500	0.00	457,500	0.00	457,500	457,500	0.00
416 Supplies Grounds	22,568	36,328	26,000	0.00	37,000	0.00	37,000	37,000	0.00
417 Supplies Maint Vehicles	7,891	10,572	8,000	0.00	15,000	0.00	15,000	15,000	0.00
420 Textbooks	5,134	22,539	1,970	0.00	1,970	0.00	1,970	1,970	0.00
430 Library Books	22,746	6,850	14,730	0.00	14,730	0.00	14,730	14,730	0.00
440 Periodicals	1,267	2,472	3,355	0.00	3,355	0.00	3,355	3,355	0.00
460 Non-consumable Items	292,314	116,399	293,665	0.00	289,976	0.00	289,976	289,976	0.00
470 Computer Software	75,310	82,562	64,291	0.00	95,791	0.00	95,791	95,791	0.00
480 Computer Hardware	954,482	345,555	120,295	0.00	245,795	0.00	245,795	245,795	0.00
520 Building Improvement	146,819	0	0	0.00	0	0.00	0	0	0.00
541 Initial and Addnl Equip Purchase	32,760	0	0	0.00	0	0.00	0	0	0.00
542 Replacement Equipment Purch.	0	0	100,000	0.00	118,000	0.00	118,000	118,000	0.00
552 Vehicle Replacement	0	0	0	0.00	0	0.00	0	0	0.00
564 Bus Acquisition	0	0	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	119,609	80,405	81,080	0.00	101,830	0.00	101,830	101,830	0.00
651 Liability Insurance	82,135	111,887	135,000	0.00	162,000	0.00	162,000	162,000	0.00
653 Property Insurance Premiums	253,506	278,723	303,000	0.00	367,000	0.00	367,000	367,000	0.00
655 Settlements	7,242	0	0	0.00	0	0.00	0	0	0.00
711 Transfer to Josai	7,500	7,500	7,500	0.00	7,500	0.00	7,500	7,500	0.00
712 Transfer to Long Term Maint	750,000	1,650,000	1,400,000	0.00	1,650,000	0.00	1,650,000	1,650,000	0.00
713 Transfer to PERS Reserve Fund	100,000	100,000	100,000	0.00	100,000	0.00	100,000	100,000	0.00
714 Transfer to Early Retire Liability Fd	0	0	0	0.00	0	0.00	0	0	0.00
715 Transfer to Curric./Instruct. Fund	100,000	250,000	250,000	0.00	250,000	0.00	250,000	250,000	0.00
718 Transfer to GO Bond Debt Service	0	0	0	0.00	0	0.00	0	0	0.00
810 Planned Reserve	0	0	3,684,800	0.00	3,525,683	0.00	3,525,683	3,525,683	0.00
TOTAL	24,334,635	27,231,618	34,789,009	272.87	37,743,155	287.41	37,743,155	37,743,155	287.41

Budget Committee Notice



Attorneys for Co-Trustees
(Apr 17 - May 1)

Notice of Budget Committee Meeting
A public meeting of the Budget Committee of the Sweet Home School District, Linn County, State of Oregon to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025 will be held at 1920 Long Street, Sweet Home, OR 97386. The meeting will take place on May 13, 2024 at 5 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained after May 13, 2024 at 1920 Long Street, Sweet Home, OR 97386 between the hours of 8 a.m. and 4 p.m. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. This notice is also posted at <http://www.sweethome.k12.or.us/departments/business/>
(Apr 17)

From www.sweethome.k12.or.us/departments/business

Public Notices

Statewide Notices

IN THE CIRCUIT COURT OF THE STATE OF OREGON FOR THE COUNTY OF LINN
Galen W. Burkey, Settlor, Deceased No. 24PB03156 - Probate Notice to Claimants
Steven G. Burkey and Debra J. Nelson, Co-Trustees under the Galen W. Burkey Revocable Living Trust dated July 10, 1996, as amended, have petitioned the Circuit Court of the State of Oregon for Linn County under Probate No. 24PB03156 to determine the claims of the creditors of trust settlor, Galen W. Burkey, who now is deceased. All persons having claims against the trust estate are required to present such claims to Steven G. Burkey and Debra J. Nelson, c/o Heitzel Williams PC, Attn: Barbara Jo Smith P.O. Box 1048, Salem, OR 97308, within four months after the date of first publication of this notice, or the claims may be barred.
Dated and first published April 17, 2024.
s/Steven G. Burkey and Debra J. Nelson, Co-Trustees
Barbara Jo Smith, OSB #950175
Heitzel Williams PC
PO Box 1048
Salem, OR 97308-1048
Attorneys for Co-Trustees
(Apr 17 - May 1)

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Budget Calendar



2024-2025 PROPOSED BUDGET CALENDAR

Mon. - Dec. 11, 2023	Board can appoint Budget Committee members. BP-DBEA
Mon. - Dec. 11, 2023	Board Approval of 2024-25 Budget Calendar.
Wed. - April 17, 2024	Publish Notice Of Budget Committee Meeting in newspaper and on website. The newspaper notice must be published 5 to 30 days before the meeting and the website posting must be posted for at least ten days before the meeting. The newspaper notice must provide the website address for the posting.
Fri. - May 10, 2024	Mail itemized list of public improvements included in budget to BOLI (WH-118 form) no later than 30 days prior to budget adoption.
Mon. - May 13, 2024	First Budget Committee Meeting. Elect Presiding Officer. Presentation of budget message and budget document by the Superintendent. Consider recommendations from citizens. Announce the time of the next meeting if necessary. (5 p.m.)
Wed. - May 15, 2024	2nd Budget Committee Meeting (5 p.m.) (if necessary)
Thurs. - May 16, 2024	3rd Budget Committee Meeting (5 p.m.) (if necessary)
Wed. - May 22, 2024	Publication of the Notice Of Budget Hearing (ED1) . Must be published in a newspaper not less than 5 days or more than 30 days before the hearing.
Mon. - June 10, 2024	Regular Board Meeting: Public Hearing On The 2024-2025 Budget, Adoption, Make Appropriations, Declare The Tax Levy.
Mon. - July 15, 2024	Deadline to certify the tax levy to the County Assessor.

Form ED-1 (from May 22, 2024 The New Era)

FORM OR-ED-1 NOTICE OF BUDGET HEARING

A public meeting of the Sweet Home School District School Board will be held on June 10, 2024 at 6:30 pm at 1920 Long Street, Sweet Home, OR. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Sweet Home School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at www.sweethome.k12.or.us/departments/business. 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 Kevin Strong Phone: 541-367-7122 Email: kevin.strong@sweethome.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2022-23	Adopted Budget This Year 2023-24	Approved Budget Next Year 2024-25
Beginning Fund Balance	\$14,780,932	\$17,152,716	\$20,506,932
Current Yr Property Taxes, other than Local Option Taxes	7,185,585	7,230,000	7,580,000
Current Year Local Option Property Taxes	309,836	300,000	320,000
Other Revenue from Local Sources	4,452,323	4,202,000	4,542,000
Revenue from Intermediate Sources	130,000	125,000	125,000
Revenue from State Sources	26,144,738	28,246,055	30,298,154
Revenue from Federal Sources	4,273,341	6,223,514	3,365,000
Interfund Transfers	2,007,500	1,757,500	2,097,500
All Other Budget Resources			
Total Resources	\$59,284,255	\$65,236,785	\$68,744,586

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$16,106,167	\$17,702,117	\$18,961,236
Other Associated Payroll Costs	7,861,039	9,663,869	10,654,436
Purchased Services	3,395,388	8,077,191	7,402,032
Supplies & Materials	4,989,051	4,339,212	4,745,291
Capital Outlay	0	4,825,000	4,975,403
Other Objects (except debt service & interfund transfers)	1,042,242	1,595,080	1,721,830
Debt Service*	3,838,541	3,975,260	4,124,758
Interfund Transfers*	2,007,500	1,757,500	2,007,500
Operating Contingency	0	11,091,816	12,611,858
Unappropriated Ending Fund Balance & Reserves	19,841,327	2,109,740	1,540,242
Total Requirements	\$59,284,255	\$65,236,785	\$68,744,586

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$18,065,429	\$22,567,472	\$23,496,725
FTE	201	203	218
2000 Support Services	13,326,907	17,293,823	17,620,416
FTE	102	105	104
3000 Enterprise & Community Service	1,704,551	2,141,174	2,349,155
FTE	16	16	16
4000 Facility Acquisition & Construction	0	3,300,000	3,991,932
FTE			
5000 Other Uses	0	1,000,000	1,000,000
5100 Debt Service*	3,838,541	3,975,260	4,124,758
5200 Interfund Transfers*	2,007,500	1,757,500	2,007,500
6000 Contingency	500,000	11,091,816	12,611,858
7000 Unappropriated Ending Fund Balance	19,841,327	2,109,740	1,540,242
Total Requirements	\$59,284,255	\$65,236,785	\$68,744,586
Total FTE	319	324	338

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **			
Revenues are expected to increase primarily due to a higher beginning fund balance and additional state funds that offset a decrease in federal funds. Requirements are expected to increase due to higher labor costs and a larger contingency.			

PROPERTY TAX LEVIES			
	Rate or Amt Imposed	Rate or Amt Approved	Rate or Amt Proposed
Permanent Rate Levy (Rate Limit \$5.0057 per \$1,000)	\$5.0057 per \$1,000	\$5.0057 per \$1,000	\$5.0057 per \$1,000
Local Option Levy	\$0.30 per \$1,000	\$0.30 per \$1,000	\$0.30 per \$1,000
Levy For General Obligation Bonds	\$1,774,000	\$1,827,000	\$1,881,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$7,830,000	
Other Bonds	\$7,380,000	
Other Borrowings		
Total	\$15,210,000	

May 22, 2024 | The New Era
Public Notices

May 22, 2024 | The New Era
Public Notices

FORM ED-1 NOTICE OF BUDGET HEARING

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All Other Budget Resources			
Total Resources	\$59,284,255	\$65,236,785	\$68,744,586

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Debt Service*	3,838,541	3,975,260	4,124,758
Interfund Transfers*	2,007,500	1,757,500	2,007,500
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Unappropriated Ending Fund Balance & Reserves	19,841,327	2,109,740	1,540,242
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FTE	102	105	104
3000 Enterprise & Community Service	1,704,551	2,141,174	2,349,155
FTE	16	16	16
4000 Facility Acquisition & Construction	0	3,300,000	3,991,932
FTE			
5000 Other Uses	0	1,000,000	1,000,000
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7000 Unappropriated Ending Fund Balance	19,841,327	2,109,740	1,540,242
Total Requirements	\$59,284,255	\$65,236,785	\$68,744,586
Total FTE	319	324	338

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

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Levy For General Obligation Bonds	\$1,774,000	\$1,827,000	\$1,881,000

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General Obligation Bonds	\$7,830,000	
Other Bonds	\$7,380,000	
Other Borrowings		
Total	\$15,210,000	

Budget Resolution

Resolution #04-2324

SWEET HOME SCHOOL DISTRICT NO. 55

RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES

BE IT RESOLVED that the Board of Directors of Sweet Home School District #55 hereby adopts the budget for the fiscal year 2024-2025 in a total sum of \$68,744,586 now on file in the District Business Office.

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2024 and for the purposes shown below are hereby appropriated:

<u>GENERAL FUND (100)</u>		<u>SPECIAL REVENUE FUND (200-299)</u>	
Instruction	\$17,921,753	Instruction	\$5,576,972
Supporting Services	13,811,064	Supporting Services	3,804,352
Enterprise & Community Services	477,155	Enterprise & Community Services	1,872,000
Facilities Acquisition & Construction	0	Facilities Acquisition & Construction	3,400,000
Transfers	2,007,500	Other Uses - UAL Payment to PERS	0
Debt Service	0	Operating Contingency	9,086,175
Operating Contingency	3,525,683		
Total General Fund	\$ 37,743,155	Total Special Revenue Fund	\$23,739,499
<u>DEBT SERVICE FUND (300, 310, 320)</u>		<u>CAPITAL IMPROVEMENT FUND (400)</u>	
Supporting Service	\$5,000	Instruction	\$ 0
Debt Service Fund Payments	4,124,758	Supporting Services	0
PERS UAL Payments	1,000,000	Facilities, Acquisition & Construction	591.932
*Unappropriated – Committed (PERS funds)	1,330,242	Operating Contingency	0
*Unappropriated – Restricted (GO fund)	210,000		
Total Debt Service Fund	\$6,670,000	Total Capital Improvement Fund	\$591,932
<u>TRUST AND AGENCY FUND (701-720)</u>		TOTAL APPROPRIATIONS ALL FUNDS	<u>\$67,204,344</u>
Instruction	\$ 0	TOTAL UNAPPROPRIATED ALL FUNDS	<u>\$1,540,242</u>
Support Services	0		
Operating Contingency	0		
Total Trust and Agency Fund	\$ 0	TOTAL BUDGET:	<u>\$ 68,744,586</u>
*(Unappropriated funds are <u>not</u> appropriated)			

BE IT RESOLVED that the Board of Directors of Sweet Home School District #55 hereby imposes the taxes provided for in the adopted budget at the rate of \$5.0057 per \$1,000 of assessed value for operations; \$0.30 per \$1,000 of assessed value for the local option; and in the amount of \$1,827,000 for bonds; and that these taxes are hereby imposed and categorized for tax year 2024-2025 upon the assessed value of all taxable property within the district.

	<u>Education Limitation</u>	<u>Excluded from Education Limitation</u>
General Fund	\$5.0057 /\$1,000	
Local Option	\$0.3000 /\$1,000	
Debt Service Fund		\$1,881,000

GASB Statement 54, issued by the Government Accounting and Standards Board, requires fund balances to be reported in classifications that "comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent."

The ending balance for all funds must be designated per the following categories set forth by GASB 54:

- **Non-spendable** – Funds which cannot be spent.
- **Restricted** – Amounts subject to externally enforceable legal restrictions (imposed by grantors, contributors, governmental regulations, etc.)
- **Committed** – Amounts whose use is constrained by limitations that a government imposes upon itself.
- **Assigned** – Intended use of resources established by the governing body itself, or by an official or officers to which authority is delegated by the governing body.
- **Unassigned** – Available for any purpose. (Reported only in the General Fund.)

Assignments

Authority to classify portions of ending fund balance as Assigned is hereby granted to the Superintendent and Business Manager.

Spending as it Relates to Ending Fund Balance Policy

The Board of Directors considers the spending of restricted fund balances on purposes for which such funds can be used to occur first when funds are spent for restricted and unrestricted purposes. When unrestricted classifications of fund balance are spent, the board will consider that committed amounts will be reduced first, followed by assigned amounts and then unassigned amounts.

NOW THEREFORE the Board of Directors for the Sweet Home School District hereby make the following designations of FY 2023-2024 ending fund balances and revenues for specific uses in FY 2024-2025:

1. **Committed Fund Balances** – The ending balance of each of the following funds is "**Committed**" in accordance with the purposes stated for each fund or program in the FY 2024-2025 adopted budget:
 - PERS Debt Service Fund 310 for 2002 Series Borrowing
 - PERS Debt Service Fund 320 for 2003 Series Borrowing
2. The General Fund is unassigned. All other non-fiduciary funds are either assigned or restricted.

GASB 54 only applies to governmental funds. Trust and Agency funds do not report a fund balance in the basic financial statements.

The above resolution statements were approved and declared adopted on this 10th day of June 2024.



Board Chairman Signature



Superintendent Signature

Form ED-50

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

**FORM OR-ED-50
2024-2025**

To assessor of Linn County

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Sweet Home School Dist. has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Linn County. The property tax, fee, charge, or assessment is categorized as stated by this form.

1920 Long Street Sweet Home OR 97386 6/28/2024
Mailing Address of District City State ZIP Code Date Submitted
Kevin Strong Business Manager 541-367-7122 kevin.strong@sweethome.k12.or.u
Contact person Title Daytime telephone number Contact person e-mail address

CERTIFICATION— You **must** check one box if you are subject to local budget law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or 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		Excluded from Measure 5 Limits
	Rate — or —	Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1	5.0057		
2. Local option operating tax2	0.30		Dollar Amount of Bond Levy
3. Local option capital project tax.....3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			1,881,000
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001.....4b			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			1,881,000

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	5.0057
6. Election date when your new district received voter approval for your permanent rate limit6	
7. Estimated permanent rate limit for newly merged/consolidated district7	

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two 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
Operating	11/07/2023	2024-2025	2028-2029	\$0.30 per \$1,000

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

Form OR-ED-50 (continued on next page)

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.



Sweet Home High School's 2024 Graduation Ceremony

