

2022-2023



SWEET HOME SCHOOL DISTRICT **ADOPTED BUDGET**

Proposed Date: May 9, 2022

Approved Date: May 9, 2022

Adopted Date: June 13, 2022



Cover photos (clockwise from upper left)

1. The 1A/2A/3A/4A State Champion 200 medley relay team. From left to right, Chloe Tyler, Isabel Sayer, Malia Hewitt and Jamie Seward

2. Charcoal on paper by Sweet Home High School senior Nathaniel Coleman

3. Oak Heights elementary students

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Sweet Home School District 2022-2023 Adopted Budget

BUDGET COMMITTEE

Board of Directors	Term Expiration	Position	Area
Sara Hoffman	6/30/25	#1	Holley
Vacant	6/30/23	#2	Liberty
Kevin Hill	6/30/23	#3	Foster
Debra K. Brown	6/30/23	#4	Cascadia
Jason Van Eck	6/30/25	#5	At Large
Dale Keene	6/30/23	#6	Crawfordsville
Jason Redick	6/30/25	#7	At Large
Jim Gourley	6/30/25	#8	At Large
Mike Reynolds	6/30/23	#9	Sweet Home

Appointed Citizens	Term Expiration	Position	Area
Vacant	6/30/23	#1	Holley
Vacant	6/30/22	#2	Liberty
Lori McKinnon	6/30/22	#3	Foster
Vacant	6/30/24	#4	Cascadia
Don Hopkins	6/30/24	#5	At Large
Vacant	6/30/24	#6	Crawfordsville
Vacant	6/30/23	#7	At Large
Vacant	6/30/23	#8	At Large
Vacant	6/30/22	#9	Sweet Home

Staff

Terry Martin, Acting 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)

2022-23 Budget Message

Dear Budget Committee and Members of the Community,

I am extremely proud of the determination, flexibility and resilience of our students and staff members who navigated numerous challenges during the past year. Together a lot has been accomplished.

We kept all of our schools open for in-person learning even when Covid cases were skyrocketing in our region. Our graduation rate continues to exceed the state average. Our students keep making our community proud inside and outside the classroom as evidenced by our state champion girls swim team who had the highest grade point average in the state among all teams according to the Oregon School Activities Association. We are also fostering volunteer opportunities between our schools and the community. For example, Sweet Home High School construction class students are building shelters to serve community members in need of housing.

Furthermore, it was heartwarming last month to hear Steve Thorpe report to the School Board about how an elementary student who refused to read at the beginning of the school year is now reading to other students.

Meanwhile, the Holley Elementary after-school garden club is learning how to grow a variety of fruits and vegetables including strawberries, swiss chard, garlic peas and rhubarb. In addition, a YouTube video produced by staff members Blake Manley and Ramil Malabago so students can learn about career paths they don't get to see every day has now been watched by over a half million viewers. As you can see, we have a lot to celebrate.



Linn County Commissioner Will Tucker observes Sweet Home High School students building shelters for community members in need of housing.

Now, as we plan for the next school year, we are faced with a new set of challenges.

Inflation recently reached a 40-year high. Interest rates are rapidly moving higher and labor markets are extremely tight making it difficult to fill open positions.

One of our priorities for the 2022-2023 school year is to maintain manageable class sizes.

The 2022-23 proposed budget maintains staffing positions even though enrollment has declined during the pandemic. By doing so, we will have more favorable student-teacher ratios throughout the district than we did prior to the pandemic. We are able to afford doing so by utilizing state Student Investment Account grant funds and federal Elementary and Secondary School Emergency Relief funds.

We also have a tentative contract agreement with our classified staff that includes a 4.5 percent cost of living increase plus step increases for the upcoming fiscal year. If you or someone you know is considering a career change, we encourage you to consider the Sweet Home School District. It is very rewarding to work in an environment where you are helping make a positive difference for our community's children every day.

We have one more year left on our licensed teacher contract and plan to begin bargaining after the school year begins.

The proposed budget also includes funds for a summer literacy camp for students in Kindergarten through 8th grade as well as funds for high school credit recovery. The purpose of these programs is to help our students make up for the school loss they've endured during the pandemic.

We also plan to utilize grant funds for summer enrichment activities. For example, our high school coaches are planning free summer camps and clinics for younger students so fees will not be a barrier for participation.

We also plan to use grant funds to update our math and secondary language arts curriculum. Staff members are in the process of reviewing curriculum options. Parents and community members will be given an opportunity to review the staff recommendations and provide feedback before the School Board is asked to approve the updated curriculum.



The Holley Hawk Garden Club

The proposed budget also includes funds to hire a secondary mental health counselor.

We will also continue our long-range facility planning process during the upcoming year. We have made a lot of progress improving our school facilities over the past several years but we still have more to accomplish. We are waiting to hear if we will be awarded a state seismic rehabilitation grant for Oak Heights Elementary School. In addition, we are aware that Sweet Home High School's career technical education buildings and the B and C academic buildings are aging, the swimming pool has a growing number of issues, and potential enrollment growth could result in needing additional classroom space. We would also like to make more school security and health/safety improvements. Once the long-range facility plan is complete, we will share the recommendations with the Board and the community. Meanwhile, we continue to prioritize funding the long-term maintenance fund. Based on community feedback, the School Board created the long-term maintenance fund nearly 20 years ago so the District would not have to rely entirely on bonds to pay for capital improvements and major repairs.

We also continue to seek out ways to reduce our share of the Public Employee Retirement System's unfunded liability. Over the past 20 years, we have made three contributions to the PERS system to help reduce our liability and they have all paid off. Our total PERS rate, including debt service and the employee pickup amount, for next year is expected to be 24.5 percent while Lebanon – which has never made side account contributions to PERS -- will pay 32.8 percent for Tier 1 and 2 employees and 29.7 percent for Tier 3 employees. Most recently, we made a \$1.2 million PERS deposit in the summer of 2020 in order to receive a 25 percent match from the state's Employer Incentive Fund. With the match plus investment growth, the \$1.2 million contribution had increased in value to \$1,679,450 on the most recent valuation date of December 31, 2020. The 2022-2023 budget includes a \$500,000 payment to PERS to help reduce future rates using funds that are set aside in the PERS reserve fund.

I would like to end the budget message by thanking the Sweet Home School District for the opportunity to work for our students in the community that my family and I are proud to call home. It is a pleasure to serve.

Sincerely,
Terry Martin

Sweet Home School District 2022-2023 Adopted Budget

Sweet Home School District Strategic Plan 2018-2023



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 2022-2023 Adopted Budget

ENROLLMENT HISTORY - BY SCHOOL AND BY GRADE

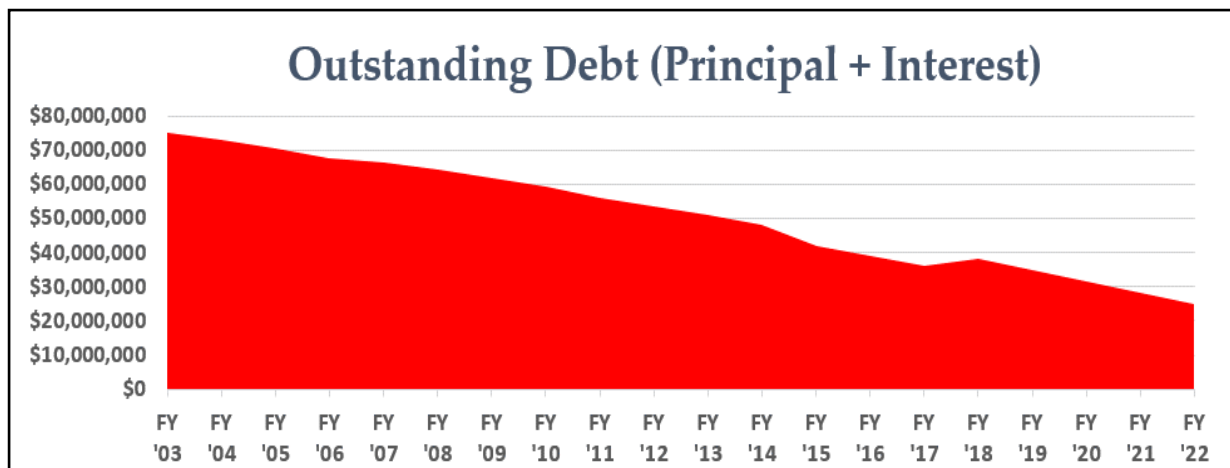
Month/Year	HS	JH	Foster	Haw.	Holley	OH	Craw.	PV	Sub-total	SHCS	ACT	SHO 2.0	Total
Dec. 2000	793	371	318	298	100	306	74	125	2,385	0	0	0	2,385
Dec. 2001	777	412	304	295	107	281	72	152	2,400	0	0	0	2,400
Dec. 2002	796	433	315	361	113	334	89	0	2,441	0	0	0	2,441
Dec. 2003	782	394	329	321	85	336	92	0	2,339	0	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

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

Sweet Home School District 2022-2023 Adopted Budget

OUTSTANDING DEBT SUMMARY (Principal + Interest)

Amount owed on	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 8 - 28

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

Special Revenue Funds Pages 29 - 71

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

Debt Service Funds Pages 72 - 74

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 75

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.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
General Fund Revenue (Fund 100)									
1111 Current Year's Taxes	4,791,809	5,018,647	5,050,000	0.00	5,325,000	0.00	5,325,000	5,325,000	0.00
1112 Prior Year's Taxes	122,454	127,236	100,000	0.00	100,000	0.00	100,000	100,000	0.00
1120 Local Option Taxes	256,066	269,518	270,000	0.00	290,000	0.00	290,000	290,000	0.00
1510 Interest on Investments	250,678	112,542	50,000	0.00	120,000	0.00	120,000	120,000	0.00
1800 Community Services Activities	20,772	16,106	25,000	0.00	25,000	0.00	25,000	25,000	0.00
1910 Rentals	46,692	25,344	25,000	0.00	25,000	0.00	25,000	25,000	0.00
1980 Fees Charged to Grants	52,199	73,067	60,000	0.00	60,000	0.00	60,000	60,000	0.00
1990 Miscellaneous	70,072	22,863	90,000	0.00	50,000	0.00	50,000	50,000	0.00
2102 General ESD	110,160	103,798	175,000	0.00	125,000	0.00	125,000	125,000	0.00
3101 State School Fund	18,654,571	18,932,246	19,750,000	0.00	20,500,000	0.00	20,500,000	20,500,000	0.00
3103 Common School Funds	224,906	222,437	237,393	0.00	246,595	0.00	246,595	246,595	0.00
3104 State Managed County Timber	116,600	93,041	50,000	0.00	50,000	0.00	50,000	50,000	0.00
3199 Other Unrestricted Grants-in-aid	14,765	420	30,000	0.00	15,000	0.00	15,000	15,000	0.00
4801 Federal Forest Fees	79,874	71,233	70,000	0.00	60,000	0.00	60,000	60,000	0.00
5400 Resources-Beginning Fund Bal.	1,846,171	1,206,472	2,575,000	0.00	3,000,000	0.00	3,000,000	3,700,000	0.00
GENERAL FUND TOTAL RESOURCES	26,657,789	26,294,970	28,557,393	0.00	29,991,595	0.00	29,991,595	30,691,595	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 School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
100-1111 & 1113 Elementary Programs Instructional Expenditures									
111 Licensed Salaries	2,641,874	2,471,519	2,696,020	47.00	2,660,206	46.00	2,660,206	2,660,206	46.00
112 Classified Salaries	187,274	180,255	227,939	10.03	255,807	10.81	255,807	255,807	10.81
121 Substitutes - Licensed	45,547	54,994	90,000	0.00	90,000	0.00	90,000	90,000	0.00
122 Substitutes - Classified	18,168	8,077	40,000	0.00	40,000	0.00	40,000	40,000	0.00
123 Temporary - Licensed	53,630	82,098	0	0.00	0	0.00	0	0	0.00
124 Temporary - Classified	107,272	19,273	0	0.00	0	0.00	0	0	0.00
134 Licensed Extra Duty	6,252	7,710	0	0.00	7,500	0.00	7,500	7,500	0.00
210 PERS	346,737	312,362	351,205	0.00	351,154	0.00	351,154	351,154	0.00
213 PERS UAL Contribution	324,688	363,483	381,745	0.00	396,957	0.00	396,957	396,957	0.00
220 Social Security Administration	222,475	205,985	233,628	0.00	233,594	0.00	233,594	233,594	0.00
231 Worker's Compensation	12,361	5,543	12,216	0.00	12,214	0.00	12,214	12,214	0.00
232 Unemployment Compensation	5,558	5,320	9,161	0.00	9,161	0.00	9,161	9,161	0.00
240 Contractual Employee Benefits	587,275	535,011	645,000	0.00	650,000	0.00	650,000	650,000	0.00
245 District Paid Deferred Comp	3,600	3,201	3,500	0.00	3,500	0.00	3,500	3,500	0.00
322 Repairs and Maintenance Serv.	15,719	11,417	13,200	0.00	13,400	0.00	13,400	13,400	0.00
340 Travel	507	368	100	0.00	100	0.00	100	100	0.00
354 Advertising	0	3,025	0	0.00	0	0.00	0	0	0.00
355 Printing and Binding	10,577	7,247	17,645	0.00	17,645	0.00	17,645	17,645	0.00
410 Consumable Supplies and Mat.	32,314	31,822	31,500	0.00	32,900	0.00	32,900	32,900	0.00
420 Textbooks	0	144	200	0.00	200	0.00	200	200	0.00
440 Periodicals	0	0	1,669	0.00	1,870	0.00	1,870	1,870	0.00
460 Non-consumable Items	3,316	18,426	7,600	0.00	38,177	0.00	38,177	38,177	0.00
470 Computer Software	595	3,968	2,500	0.00	2,500	0.00	2,500	2,500	0.00
480 Computer Hardware	39,013	4,144	22,730	0.00	6,770	0.00	6,770	6,770	0.00
640 Dues and Fees	169	96	0	0.00	0	0.00	0	0	0.00
	4,664,921	4,335,488	4,787,558	57.03	4,823,655	56.81	4,823,655	4,823,655	56.81

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).

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
100-1121 General Fund - Junior High Program Expenditures									
111 Licensed Salaries	811,788	794,358	871,822	16.00	919,318	16.25	919,318	919,318	16.25
112 Classified Salaries	23,783	25,580	26,190	1.13	25,191	1.19	25,191	25,191	1.19
121 Substitutes - Licensed	32,437	7,006	40,000	0.00	40,000	0.00	40,000	40,000	0.00
122 Substitutes - Classified	(604)	0	2,000	0.00	2,000	0.00	2,000	2,000	0.00
123 Temporary - Licensed	53,608	63,186	0	0.00	0	0.00	0	0	0.00
124 Temporary - Classified	1,425	0	0	0.00	0	0.00	0	0	0.00
132 Overtime Salaries	166	0	0	0.00	0	0.00	0	0	0.00
134 Licensed Extra Duty	568	2,044	0	0.00	2,000	0.00	2,000	2,000	0.00
210 PERS	97,394	87,940	108,101	0.00	113,678	0.00	113,678	113,678	0.00
213 PERS UAL Contribution	103,767	122,136	117,502	0.00	128,506	0.00	128,506	128,506	0.00
220 Social Security Administration	68,922	66,183	71,911	0.00	75,621	0.00	75,621	75,621	0.00
231 Worker's Compensation	3,906	3,711	3,760	0.00	3,954	0.00	3,954	3,954	0.00
232 Unemployment Compensation	1,784	1,691	2,820	0.00	2,966	0.00	2,966	2,966	0.00
240 Contractual Employee Benefits	131,661	116,264	185,000	0.00	190,000	0.00	190,000	190,000	0.00
245 District Paid Deferred Comp	1,200	750	2,400	0.00	2,400	0.00	2,400	2,400	0.00
322 Repairs and Maintenance Serv.	2,130	2,285	2,500	0.00	2,500	0.00	2,500	2,500	0.00
330 Student Transportation Serv.	18	0	850	0.00	850	0.00	850	850	0.00
340 Travel	112	0	0	0.00	0	0.00	0	0	0.00
353 Postage	1,902	0	0	0.00	0	0.00	0	0	0.00
355 Printing and Binding	6,641	1,038	7,000	0.00	7,000	0.00	7,000	7,000	0.00
410 Consumable Supplies and Mat.	8,457	4,090	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	6,195	31,682	1,275	0.00	15,215	0.00	15,215	15,215	0.00
470 Computer Software	449	2,425	3,000	0.00	3,000	0.00	3,000	3,000	0.00
480 Computer Hardware	27,772	21,481	3,000	0.00	3,000	0.00	3,000	3,000	0.00
640 Dues and Fees	32	0	500	0.00	500	0.00	500	500	0.00
	1,385,513	1,353,850	1,460,831	17.13	1,548,899	17.44	1,548,899	1,548,899	17.44

100-1122 General Fund - Junior High School Extracurricular

134 Licensed Extra Duty	11,469	2,275	42,000	0.00	42,000	0.00	42,000	42,000	0.00
135 Classified Extra Duty	35,038	4,971	0	0.00	0	0.00	0	0	0.00
210 PERS	2,091	643	4,830	0.00	4,830	0.00	4,830	4,830	0.00
213 PERS UAL Contribution	2,347	1,132	5,250	0.00	5,460	0.00	5,460	5,460	0.00
220 Social Security Administration	3,497	517	3,213	0.00	3,213	0.00	3,213	3,213	0.00
231 Worker's Compensation	201	32	168	0.00	168	0.00	168	168	0.00
232 Unemployment Compensation	91	14	126	0.00	126	0.00	126	126	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	408	0	0	0.00	0	0.00	0	0	0.00
355 Printing and Binding	0	0	25	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech Serv.	2,190	0	3,000	0.00	3,000	0.00	3,000	3,000	0.00
410 Consumable Supplies and Mat.	110	0	1,500	0.00	1,500	0.00	1,500	1,500	0.00
	57,442	9,584	62,112	0.00	62,297	0.00	62,297	62,297	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 2022-2023 Adopted Budget

				21-22		Prop.			Adptd	
Description		Actuals 19-20	Actuals 20-21	21-22 Adopted	FTE Adptd	Proposed 22-23	22-23 FTE	Apprvd 22-23	Adopted 22-23	22-23 FTE
100-1131 General Fund - High School Program Expenditures										
111	Licensed Salaries	1,601,031	1,669,366	1,741,095	30.50	1,775,418	29.75	1,775,418	1,775,418	29.75
112	Classified Salaries	1,799	1,658	3,849	0.19	4,243	0.20	4,243	4,243	0.20
121	Substitutes - Licensed	42,729	5,708	75,000	0.00	75,000	0.00	75,000	75,000	0.00
122	Substitutes - Classified	431	3,899	0	0.00	0	0.00	0	0	0.00
123	Temporary - Licensed	34,154	0	0	0.00	0	0.00	0	0	0.00
134	Licensed Extra Duty	4,111	1,451	0	0.00	0	0.00	0	0	0.00
210	PERS	172,320	176,395	209,294	0.00	213,286	0.00	213,286	213,286	0.00
213	PERS UAL Contribution	193,940	227,659	227,493	0.00	241,106	0.00	241,106	241,106	0.00
220	Social Security Administration	122,973	122,363	139,226	0.00	141,882	0.00	141,882	141,882	0.00
231	Worker's Compensation	644	6,959	7,280	0.00	7,419	0.00	7,419	7,419	0.00
232	Unemployment Compensation	3,195	3,161	5,460	0.00	5,564	0.00	5,564	5,564	0.00
240	Contractual Employee Benefits	349,802	347,704	415,000	0.00	425,000	0.00	425,000	425,000	0.00
245	District Paid Deferred Comp	2,850	2,100	5,000	0.00	5,000	0.00	5,000	5,000	0.00
322	Repairs and Maintenance Serv.	8,193	5,151	1,835	0.00	1,835	0.00	1,835	1,835	0.00
340	Travel	677	0	1,040	0.00	1,040	0.00	1,040	1,040	0.00
353	Postage	11	0	0	0.00	0	0.00	0	0	0.00
355	Printing and Binding	2,831	151	14,555	0.00	14,555	0.00	14,555	14,555	0.00
389	Other Non-instr/Prof/Tech Serv.	1,719	0	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	33,505	16,853	28,451	0.00	28,451	0.00	28,451	28,451	0.00
420	Textbooks	1,558	0	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	12,586	1,059	2,280	0.00	22,334	0.00	22,334	22,334	0.00
470	Computer Software	1,158	8,781	400	0.00	400	0.00	400	400	0.00
480	Computer Hardware	9,950	3,027	325	0.00	325	0.00	325	325	0.00
640	Dues and Fees	425	833	600	0.00	600	0.00	600	600	0.00
		2,602,592	2,604,278	2,879,553	30.69	2,964,828	29.95	2,964,828	2,964,828	29.95
100-1132 General Fund - High School Extracurricular										
112	Classified Salaries	30,060	32,350	0	0.00	0	0.00	0	0	0.00
113	Administrators	98,932	105,270	0	0.00	0	0.00	0	0	0.00
134	Licensed Extra Duty	80,386	79,839	215,000	0.00	220,000	0.00	220,000	220,000	0.00
135	Classified Extra Duty	113,398	102,312	0	0.00	0	0.00	0	0	0.00
210	PERS	24,905	25,055	24,725	0.00	25,300	0.00	25,300	25,300	0.00
213	PERS UAL Contribution	32,724	36,067	26,875	0.00	28,600	0.00	28,600	28,600	0.00
220	Social Security Administration	23,966	23,916	16,448	0.00	16,830	0.00	16,830	16,830	0.00
231	Worker's Compensation	1,348	1,343	860	0.00	880	0.00	880	880	0.00
232	Unemployment Compensation	627	576	645	0.00	660	0.00	660	660	0.00
240	Contractual Employee Benefits	27,207	26,662	0	0.00	0	0.00	0	0	0.00
340	Travel	0	225	1,965	0.00	1,965	0.00	1,965	1,965	0.00
355	Printing and Binding	32	8	375	0.00	375	0.00	375	375	0.00
389	Other Non-instr/Prof/Tech Serv.	6,304	32,466	5,000	0.00	5,000	0.00	5,000	5,000	0.00
410	Consumable Supplies and Mat.	3,713	4,345	2,260	0.00	2,260	0.00	2,260	2,260	0.00
460	Non-consumable Items	16,453	0	5,000	0.00	5,000	0.00	5,000	5,000	0.00
640	Dues and Fees	595	2,935	600	0.00	600	0.00	600	600	0.00
		460,650	473,369	299,753	0.00	307,470	0.00	307,470	307,470	0.00

This instructional program provides learning experiences for 9th through 12th grade students attending Sweet Home High School. Function 1131 contains classroom expenditures and Function 1132 contains extracurricular activities.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
100-1210 General Fund - Programs for the Talented & Gifted									
111 Licensed Salaries	0	11,042	11,361	0.25	11,908	0.25	11,908	11,908	0.25
112 Classified Salaries	10,326	0	0	0.00	0	0.00	0	0	0.00
210 PERS	560	980	1,307	0.00	1,369	0.00	1,369	1,369	0.00
213 PERS UAL Contribution	0	1,725	1,420	0.00	1,548	0.00	1,548	1,548	0.00
220 Social Security Administration	614	845	869	0.00	911	0.00	911	911	0.00
231 Worker's Compensation	46	47	45	0.00	48	0.00	48	48	0.00
232 Unemployment Compensation	16	22	34	0.00	36	0.00	36	36	0.00
240 Contractual Employee Benefits	6,286	799	8,000	0.00	8,000	0.00	8,000	8,000	0.00
355 Printing and Binding	1	0	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	0	414	0	0.00	0	0.00	0	0	0.00
	17,849	15,874	23,036	0.25	23,820	0.25	23,820	23,820	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	276,556	332,498	471,222	8.00	468,914	8.00	468,914	468,914	8.00
112 Classified Salaries	439,928	367,426	547,307	23.23	523,071	21.81	523,071	523,071	21.81
121 Substitutes - Licensed	11,830	16,214	20,000	0.00	20,000	0.00	20,000	20,000	0.00
122 Substitutes - Classified	60,783	18,035	85,000	0.00	85,000	0.00	85,000	85,000	0.00
123 Temporary - Licensed	24,425	0	0	0.00	0	0.00	0	0	0.00
124 Temporary - Classified	55,777	3,570	0	0.00	0	0.00	0	0	0.00
132 Overtime Salaries	0	1,452	0	0.00	0	0.00	0	0	0.00
134 Licensed Extra Duty	16,638	12,000	18,000	0.00	18,000	0.00	18,000	18,000	0.00
135 Classified Extra Duty	0	1,036	0	0.00	0	0.00	0	0	0.00
210 PERS	71,949	77,868	131,276	0.00	128,223	0.00	128,223	128,223	0.00
213 PERS UAL Contribution	89,317	102,203	142,691	0.00	144,948	0.00	144,948	144,948	0.00
220 Social Security Administration	64,454	54,869	87,327	0.00	85,296	0.00	85,296	85,296	0.00
231 Worker's Compensation	3,926	3,270	4,566	0.00	4,460	0.00	4,460	4,460	0.00
232 Unemployment Compensation	1,682	1,431	3,425	0.00	3,345	0.00	3,345	3,345	0.00
240 Contractual Employee Benefits	160,748	170,296	250,000	0.00	250,000	0.00	250,000	250,000	0.00
245 District Paid Deferred Comp	600	574	0	0.00	0	0.00	0	0	0.00
319 Other Instructional/Prof/Tech Serv.	0	0	15,000	0.00	15,000	0.00	15,000	15,000	0.00
322 Repairs and Maintenance Services	552	518	0	0.00	0	0.00	0	0	0.00
340 Travel	721	450	0	0.00	0	0.00	0	0	0.00
351 Telephone	255	111	0	0.00	0	0.00	0	0	0.00
355 Printing and Binding	37	70	265	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech Serv.	130,492	43,722	50,000	0.00	50,000	0.00	50,000	50,000	0.00
410 Consumable Supplies and Mat.	4,504	2,958	273	0.00	0	0.00	0	0	0.00
480 Computer Hardware	193	0	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	719	1,098	0	0.00	0	0.00	0	0	0.00
	1,416,086	1,211,669	1,826,352	31.23	1,796,257	29.81	1,796,257	1,796,257	29.81

This instructional 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 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
100-1250 - General Fund - Less Restricted Programs for Students with Disabilities									
111 Licensed Salaries	410,878	418,607	391,951	7.00	450,917	8.00	450,917	450,917	8.00
112 Classified Salaries	393,148	349,521	547,772	24.04	606,296	24.47	606,296	606,296	24.47
121 Substitutes - Licensed	6,824	568	12,000	0.00	12,000	0.00	12,000	12,000	0.00
122 Substitutes - Classified	98,020	26,883	90,000	0.00	90,000	0.00	90,000	90,000	0.00
124 Temporary - Classified	31,046	37,273	0	0.00	0	0.00	0	0	0.00
132 Overtime Salaries	114	0	0	0.00	0	0.00	0	0	0.00
134 Licensed Extra Duty	21,000	22,609	19,500	0.00	19,500	0.00	19,500	19,500	0.00
135 Classified Extra Duty	154	0	0	0.00	0	0.00	0	0	0.00
210 PERS	80,327	77,174	122,041	0.00	135,552	0.00	135,552	135,552	0.00
213 PERS UAL Contribution	105,019	116,387	132,653	0.00	153,233	0.00	153,233	153,233	0.00
220 Social Security Administration	69,106	60,872	81,184	0.00	90,172	0.00	90,172	90,172	0.00
231 Worker's Compensation	4,721	3,684	4,245	0.00	4,715	0.00	4,715	4,715	0.00
232 Unemployment Compensation	1,982	1,558	3,184	0.00	3,536	0.00	3,536	3,536	0.00
240 Contractual Employee Benefits	218,771	210,421	280,000	0.00	280,000	0.00	280,000	280,000	0.00
245 District Paid Deferred Comp	300	598	750	0.00	750	0.00	750	750	0.00
322 Repairs and Maintenance Serv.	1,009	1,200	0	0.00	0	0.00	0	0	0.00
340 Travel	753	366	0	0.00	0	0.00	0	0	0.00
355 Printing and Binding	852	364	510	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech Serv.	0	1,800	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	2,380	3,722	385	0.00	3,000	0.00	3,000	3,000	0.00
470 Computer Software	0	550	0	0.00	0	0.00	0	0	0.00
480 Computer Hardware	0	177	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	939	1,063	0	0.00	1,000	0.00	1,000	1,000	0.00
	1,447,343	1,335,397	1,686,175	31.04	1,850,671	32.47	1,850,671	1,850,671	32.47

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

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
100-1280 General Fund - Alternative Education									
111 Licensed Salaries	58,791	500	68,043	1.00	0	0.00	0	0	0.00
112 Classified Salaries	90,005	82,993	116,288	4.06	107,787	3.88	107,787	107,787	3.88
114 Managerial - Classified	15,344	0	0	0.00	0	0.00	0	0	0.00
121 Substitutes - Licensed	1,600	0	4,000	0.00	4,000	0.00	4,000	4,000	0.00
122 Substitutes - Classified	580	0	2,000	0.00	2,000	0.00	2,000	2,000	0.00
134 Licensed Extra Duty	4,020	3,330	0	0.00	0	0.00	0	0	0.00
210 PERS	16,574	9,064	21,889	0.00	13,086	0.00	13,086	13,086	0.00
213 PERS UAL Contribution	21,609	12,085	23,791	0.00	14,792	0.00	14,792	14,792	0.00
220 Social Security Administration	12,358	6,164	14,560	0.00	8,705	0.00	8,705	8,705	0.00
231 Worker's Compensation	732	380	761	0.00	455	0.00	455	455	0.00
232 Unemployment Compensation	323	160	571	0.00	341	0.00	341	341	0.00
240 Contractual Employee Benefits	46,416	27,042	55,000	0.00	55,000	0.00	55,000	55,000	0.00
245 District Paid Deferred Comp	300	0	600	0.00	600	0.00	600	600	0.00
322 Repairs and Maintenance Serv.	148	104	0	0.00	0	0.00	0	0	0.00
340 Travel	429	0	0	0.00	0	0.00	0	0	0.00
374 Other Tuition	570	8,825	35,000	0.00	35,000	0.00	35,000	35,000	0.00
410 Consumable Supplies and Mat.	(354)	223	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	143	97	0	0.00	0	0.00	0	0	0.00
	269,588	150,967	342,503	5.06	241,766	3.88	241,766	241,766	3.88

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

100-1288 General Fund Charter School Payments

360 Charter School Payments	983,683	1,066,407	1,175,000	0.00	1,300,000	0.00	1,300,000	1,300,000	0.00
	983,683	1,066,407	1,175,000	0.00	1,300,000	0.00	1,300,000	1,300,000	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	35,300	37,774	39,149	0.75	41,345	0.75	41,345	41,345	0.75
210 PERS	3,172	3,354	4,502	0.00	4,755	0.00	4,755	4,755	0.00
213 PERS UAL Contribution	5,631	5,900	4,894	0.00	5,375	0.00	5,375	5,375	0.00
220 Social Security Administration	2,430	2,661	2,995	0.00	3,163	0.00	3,163	3,163	0.00
231 Worker's Compensation	149	158	157	0.00	165	0.00	165	165	0.00
232 Unemployment Compensation	64	70	117	0.00	124	0.00	124	124	0.00
240 Contractual Employee Benefits	10,695	11,253	14,000	0.00	15,000	0.00	15,000	15,000	0.00
322 Repairs and Maintenance Serv.	78	104	0	0.00	0	0.00	0	0	0.00
340 Travel	700	323	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	735	205	0	0.00	0	0.00	0	0	0.00
470 Computer Software	1,318	988	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	0	100	0	0.00	0	0.00	0	0	0.00
	60,272	62,890	65,814	0.75	69,927	0.75	69,927	69,927	0.75

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

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
100-1292 General Fund - Teen Parent Programs									
114 Managerial - Classified	9,996	10,391	10,442	0.20	10,703	0.20	10,703	10,703	0.20
210 PERS	888	923	1,201	0.00	1,231	0.00	1,231	1,231	0.00
213 PERS UAL Contribution	1,561	1,623	1,305	0.00	1,391	0.00	1,391	1,391	0.00
220 Social Security Administration	474	495	799	0.00	819	0.00	819	819	0.00
231 Worker's Compensation	43	44	42	0.00	43	0.00	43	43	0.00
232 Unemployment Compensation	12	13	31	0.00	32	0.00	32	32	0.00
240 Contractual Employee Benefits	2,832	2,919	0	0.00	0	0.00	0	0	0.00
	15,806	16,408	13,820	0.20	14,219	0.20	14,219	14,219	0.20

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

100-1460 General Fund - Summer School Programs

124 Temporary - Classified	2,945	0	3,000	0.00	3,000	0.00	3,000	3,000	0.00
134 Licensed Extra Duty	5,260	1,865	8,000	0.00	8,000	0.00	8,000	8,000	0.00
210 PERS	834	267	1,265	0.00	1,265	0.00	1,265	1,265	0.00
213 PERS UAL Contribution	1,061	190	1,375	0.00	1,430	0.00	1,430	1,430	0.00
220 Social Security Administration	626	143	842	0.00	842	0.00	842	842	0.00
231 Worker's Compensation	36	8	44	0.00	44	0.00	44	44	0.00
232 Unemployment Compensation	16	4	33	0.00	33	0.00	33	33	0.00
410 Consumable Supplies and Mat.	140	0	0	0.00	0	0.00	0	0	0.00
	10,918	2,477	14,559	0.00	14,614	0.00	14,614	14,614	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 Serv.	0	0	53,500	0.00	55,000	0.00	55,000	55,000	0.00
480 Computer Hardware	1,099	0	0	0.00	0	0.00	0	0	0.00
	1,099	0	53,500	0.00	55,000	0.00	55,000	55,000	0.00

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

Sweet Home School District 2022-2023 Adopted Budget

Description		Actuals	Actuals	21-22	21-22	Proposed	Prop.	Apprvd	Adopted	Adptd
		19-20	20-21	Adopted	FTE	22-23	22-23			22-23
100 -2120 General Fund - Guidance Services										
111	Licensed Salaries	316,680	232,570	360,287	6.50	373,312	6.50	373,312	373,312	6.50
112	Classified Salaries	26,791	27,059	27,855	1.00	33,080	1.00	33,080	33,080	1.00
121	Substitutes - Licensed	0	9,466	0	0.00	0	0.00	0	0	0.00
123	Temporary - Licensed	22,431	0	0	0.00	0	0.00	0	0	0.00
134	Licensed Extra Duty	360	1,737	0	0.00	0	0.00	0	0	0.00
210	PERS	33,767	23,974	44,636	0.00	46,735	0.00	46,735	46,735	0.00
213	PERS UAL Contribution	47,477	41,764	48,518	0.00	52,831	0.00	52,831	52,831	0.00
220	Social Security Administration	26,812	19,395	29,693	0.00	31,089	0.00	31,089	31,089	0.00
231	Worker's Compensation	1,544	1,136	1,553	0.00	1,626	0.00	1,626	1,626	0.00
232	Unemployment Compensation	687	501	1,164	0.00	1,219	0.00	1,219	1,219	0.00
240	Contractual Employee Benefits	57,995	48,973	110,000	0.00	126,000	0.00	126,000	126,000	0.00
245	District Paid Deferred Comp	300	0	400	0.00	400	0.00	400	400	0.00
322	Repairs and Maintenance Serv.	947	764	1,000	0.00	1,000	0.00	1,000	1,000	0.00
340	Travel	2,117	613	100	0.00	100	0.00	100	100	0.00
355	Printing and Binding	153	18	1,000	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	1,314	1,409	1,516	0.00	1,516	0.00	1,516	1,516	0.00
440	Periodicals	0	0	135	0.00	135	0.00	135	135	0.00
460	Non-consumable Items	0	0	125	0.00	0	0.00	0	0	0.00
640	Dues and Fees	380	140	600	0.00	600	0.00	600	600	0.00
		539,755	409,519	628,582	7.50	669,643	7.50	669,643	669,643	7.50

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

111 Licensed Salaries	0	0	34,837	0.50	0	0.00	0	0	0.00
210 PERS	0	0	4,006	0.00	0	0.00	0	0	0.00
213 PERS UAL Contribution	0	0	4,355	0.00	0	0.00	0	0	0.00
220 Social Security Administration	0	0	2,665	0.00	0	0.00	0	0	0.00
231 Worker's Compensation	0	0	139	0.00	0	0.00	0	0	0.00
232 Unemployment Compensation	0	0	105	0.00	0	0.00	0	0	0.00
240 Contractual Employee Benefits	0	0	6,500	0.00	0	0.00	0	0	0.00
340 Travel	600	212	2,000	0.00	2,000	0.00	2,000	2,000	0.00
351 Telephone	51	575	0	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech Serv.	(225)	0	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	5,306	10,153	4,000	0.00	4,000	0.00	4,000	4,000	0.00
460 Non-consumable Items	129	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
480 Computer Hardware	504	0	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	0	0	300	0.00	0	0.00	0	0	0.00
	6,365	10,940	68,907	0.50	16,000	0.00	16,000	16,000	0.00

This program provides physical and mental health services that are not direct instruction. 100.2130.0460 is a place holder for possible COVID-19 related measures.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
100-2140 General Fund - Psychological Services									
389 Other Non-instr/Prof/Tech Serv.	2,580	2,680	10,500	0.00	10,500	0.00	10,500	10,500	0.00
	2,580	2,680	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	68,925	70,961	128,344	1.80	73,085	1.00	73,085	73,085	1.00
112 Classified Salaries	3,801	3,218	3,993	0.13	0	0.00	0	0	0.00
134 Licensed Extra Duty	3,000	3,000	6,000	0.00	6,000	0.00	6,000	6,000	0.00
210 PERS	10,852	11,060	15,909	0.00	9,095	0.00	9,095	9,095	0.00
213 PERS UAL Contribution	6,704	8,025	17,292	0.00	10,281	0.00	10,281	10,281	0.00
220 Social Security Administration	5,228	5,323	10,583	0.00	6,050	0.00	6,050	6,050	0.00
231 Worker's Compensation	314	319	553	0.00	316	0.00	316	316	0.00
232 Unemployment Compensation	136	139	415	0.00	237	0.00	237	237	0.00
240 Contractual Employee Benefits	13,987	14,371	18,000	0.00	20,000	0.00	20,000	20,000	0.00
322 Repairs and Maintenance Serv.	729	879	0	0.00	0	0.00	0	0	0.00
340 Travel	394	1,470	2,000	0.00	2,000	0.00	2,000	2,000	0.00
355 Printing and Binding	0	5	0	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech Serv.	330	220	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	2,805	1,745	4,000	0.00	4,000	0.00	4,000	4,000	0.00
480 Computer Hardware	0	230	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	728	0	500	0.00	500	0.00	500	500	0.00
	117,933	120,965	207,589	1.93	131,564	1.00	131,564	131,564	1.00

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

100-2190 General Fund - Student Support Services

111 Licensed Salaries	13,080	0	0	0.00	0	0.00	0	0	0.00
112 Classified Salaries	36,627	38,725	40,624	1.00	42,458	1.00	42,458	42,458	1.00
113 Administrators	111,078	112,744	113,299	1.00	116,132	1.00	116,132	116,132	1.00
134 Licensed Extra Duty	0	4,575	3,000	0.00	3,000	0.00	3,000	3,000	0.00
210 PERS	20,398	22,166	18,046	0.00	18,583	0.00	18,583	18,583	0.00
213 PERS UAL Contribution	13,461	15,958	19,615	0.00	21,007	0.00	21,007	21,007	0.00
220 Social Security Administration	11,385	11,342	12,005	0.00	12,362	0.00	12,362	12,362	0.00
231 Worker's Compensation	664	642	628	0.00	646	0.00	646	646	0.00
232 Unemployment Compensation	293	297	471	0.00	485	0.00	485	485	0.00
240 Contractual Employee Benefits	31,428	29,561	35,000	0.00	35,000	0.00	35,000	35,000	0.00
245 District Paid Deferred Comp	600	604	600	0.00	600	0.00	600	600	0.00
322 Repairs and Maintenance Serv.	878	701	0	0.00	0	0.00	0	0	0.00
340 Travel	10,809	1,231	2,500	0.00	2,500	0.00	2,500	2,500	0.00
351 Telephone	36	215	0	0.00	0	0.00	0	0	0.00
355 Printing and Binding	30	111	0	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech Serv.	0	9,498	1,000	0.00	1,000	0.00	1,000	1,000	0.00
410 Consumable Supplies and Mat.	4,318	1,025	1,500	0.00	1,500	0.00	1,500	1,500	0.00
480 Computer Hardware	24	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
640 Dues and Fees	745	36,330	500	0.00	20,000	0.00	20,000	20,000	0.00
	255,854	285,725	249,788	2.00	276,273	2.00	276,273	276,273	2.00

This program provides direction and management of student support services.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
100-2210 - Improvement of Instruction Services									
111 Licensed Salaries	0	0	71,673	1.00	0	0.00	0	0	0.00
121 Substitutes - Licensed	0	1,515	0	0.00	0	0.00	0	0	0.00
134 Licensed Extra Duty	15,623	37,665	25,000	0.00	25,000	0.00	25,000	25,000	0.00
135 Classified Extra Duty	84	233	0	0.00	0	0.00	0	0	0.00
210 PERS	1,683	3,807	11,117	0.00	2,875	0.00	2,875	2,875	0.00
213 PERS UAL Contribution	623	5,492	12,085	0.00	3,250	0.00	3,250	3,250	0.00
220 Social Security Administration	1,119	2,945	7,395	0.00	1,913	0.00	1,913	1,913	0.00
231 Worker's Compensation	65	169	387	0.00	100	0.00	100	100	0.00
232 Unemployment Compensation	29	77	290	0.00	75	0.00	75	75	0.00
240 Contractual Employee Benefits	0	848	15,000	0.00	3,000	0.00	3,000	3,000	0.00
241 Tuition Reimbursement - Admin.	11,111	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
242 Tuition Reimbursement - Certified	21,885	17,129	20,000	0.00	20,000	0.00	20,000	20,000	0.00
243 Conf./Workshops Reimb. - Certified	1,279	608	10,000	0.00	10,000	0.00	10,000	10,000	0.00
244 Conf./Wrkshps Reimb. - Classified	0	0	2,500	0.00	2,500	0.00	2,500	2,500	0.00
312 Instrl. Programs Improvement Serv.	0	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00
340 Travel	307	389	10,000	0.00	10,000	0.00	10,000	10,000	0.00
389 Other Non-instr/Prof/Tech Serv.	0	2,898	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	10,548	7,352	3,000	0.00	7,500	0.00	7,500	7,500	0.00
470 Computer Software	13,850	5,124	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	0	432	0	0.00	0	0.00	0	0	0.00
	78,206	86,683	228,447	1.00	126,213	0.00	126,213	126,213	0.00

This program provides support for improving student instruction.

100-2211 - Improvement of Instruction Services, Service Area Direction

112 Classified Salaries	20,369	14,380	15,040	0.35	15,718	0.35	15,718	15,718	0.35
113 Administrators	118,940	122,378	122,981	1.00	107,288	1.00	107,288	107,288	1.00
210 PERS	15,936	11,471	15,873	0.00	14,146	0.00	14,146	14,146	0.00
213 PERS UAL Contribution	5,254	2,246	17,253	0.00	15,991	0.00	15,991	15,991	0.00
220 Social Security Administration	10,349	10,181	10,559	0.00	9,410	0.00	9,410	9,410	0.00
231 Worker's Compensation	569	572	552	0.00	492	0.00	492	492	0.00
232 Unemployment Compensation	271	266	414	0.00	369	0.00	369	369	0.00
240 Contractual Employee Benefits	16,277	15,454	20,000	0.00	20,000	0.00	20,000	20,000	0.00
322 Repairs and Maintenance Serv.	243	448	0	0.00	0	0.00	0	0	0.00
340 Travel	66	0	1,500	0.00	1,500	0.00	1,500	1,500	0.00
410 Consumable Supplies and Mat.	624	0	2,000	0.00	2,000	0.00	2,000	2,000	0.00
460 Non-consumable Items	2,455	0	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	595	595	1,000	0.00	1,000	0.00	1,000	1,000	0.00
	191,948	177,991	207,172	1.35	187,914	1.35	187,914	187,914	1.35

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

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
100-2222 General Fund - Library/Media Center									
112 Classified Salaries	177,445	187,635	206,440	7.00	190,626	6.25	190,626	190,626	6.25
122 Substitutes - Classified	5,177	1,067	5,000	0.00	5,000	0.00	5,000	5,000	0.00
132 Overtime Salaries	191	3,350	0	0.00	0	0.00	0	0	0.00
210 PERS	18,980	20,522	24,316	0.00	22,497	0.00	22,497	22,497	0.00
213 PERS UAL Contribution	19,394	27,009	26,430	0.00	25,431	0.00	25,431	25,431	0.00
220 Social Security Administration	12,452	13,385	16,175	0.00	14,965	0.00	14,965	14,965	0.00
231 Worker's Compensation	822	856	846	0.00	783	0.00	783	783	0.00
232 Unemployment Compensation	326	349	634	0.00	587	0.00	587	587	0.00
240 Contractual Employee Benefits	75,316	69,872	81,000	0.00	81,000	0.00	81,000	81,000	0.00
322 Repairs and Maintenance Serv.	843	982	1,695	0.00	1,695	0.00	1,695	1,695	0.00
355 Printing and Binding	14	0	70	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech Serv.	150	0	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	1,728	1,983	2,567	0.00	2,567	0.00	2,567	2,567	0.00
430 Library Books	9,914	8,319	10,100	0.00	14,730	0.00	14,730	14,730	0.00
440 Periodicals	540	2,463	1,100	0.00	1,100	0.00	1,100	1,100	0.00
460 Non-consumable Items	145	240	1,074	0.00	1,074	0.00	1,074	1,074	0.00
470 Computer Software	6,911	8,851	2,491	0.00	2,491	0.00	2,491	2,491	0.00
480 Computer Hardware	0	2,421	325	0.00	0	0.00	0	0	0.00
	330,348	349,304	380,263	7.00	364,546	6.25	364,546	364,546	6.25

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

100-2230 General Fund - Assessment and Testing

134 Licensed Extra Duty	1,215	0	1,500	0.00	1,500	0.00	1,500	1,500	0.00
210 PERS	108	0	173	0.00	173	0.00	173	173	0.00
213 PERS UAL Contribution	190	0	188	0.00	195	0.00	195	195	0.00
220 Social Security Administration	83	0	115	0.00	115	0.00	115	115	0.00
231 Worker's Compensation	5	0	6	0.00	6	0.00	6	6	0.00
232 Unemployment Compensation	2	0	5	0.00	5	0.00	5	5	0.00
410 Consumable Supplies and Mat.	0	1,100	1,000	0.00	1,000	0.00	1,000	1,000	0.00
470 Computer Software	1,161	1,010	0	0.00	1,000	0.00	1,000	1,000	0.00
	2,764	2,110	2,987	0.00	3,994	0.00	3,994	3,994	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.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
100-2240 - General Fund - Instructional Staff Development									
134 Licensed Extra Duty	0	11,558	0	0.00	0	0.00	0	0	0.00
210 PERS	0	1,026	0	0.00	0	0.00	0	0	0.00
213 PERS UAL Contribution	0	1,805	0	0.00	0	0.00	0	0	0.00
220 Social Security Administration	0	812	0	0.00	0	0.00	0	0	0.00
231 Worker's Compensation	0	48	0	0.00	0	0.00	0	0	0.00
232 Unemployment Compensation	0	21	0	0.00	0	0.00	0	0	0.00
240 Contractual Employee Benefits	0	3,447	0	0.00	0	0.00	0	0	0.00
	0	18,717	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	3,078	0	1,750	0.00	2,000	0.00	2,000	2,000	0.00
353 Postage	0	22	0	0.00	0	0.00	0	0	0.00
354 Advertising	433	1,826	3,500	0.00	3,500	0.00	3,500	3,500	0.00
355 Printing and Binding	0	15,000	0	0.00	0	0.00	0	0	0.00
381 Audit Services	23,200	24,350	25,000	0.00	27,000	0.00	27,000	27,000	0.00
382 Legal Services	4,003	31,192	20,000	0.00	30,000	0.00	30,000	30,000	0.00
384 Negotiation Services	0	0	7,500	0.00	8,000	0.00	8,000	8,000	0.00
388 Election Services	0	10,960	4,000	0.00	5,000	0.00	5,000	5,000	0.00
389 Other Non-instr/Prof/Tech Serv.	300	3,200	7,000	0.00	7,000	0.00	7,000	7,000	0.00
410 Consumable Supplies and Mat.	2,161	302	3,000	0.00	3,000	0.00	3,000	3,000	0.00
460 Non-consumable Items	328	0	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	5,549	768	7,500	0.00	7,500	0.00	7,500	7,500	0.00
655 Settlements	2,000	0	0	0.00	0	0.00	0	0	0.00
	41,052	87,620	79,250	0.00	93,000	0.00	93,000	93,000	0.00

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

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
100-2320 General Fund - Office of the Superintendent									
112 Classified Salaries	56,857	58,407	60,556	1.00	63,265	1.00	63,265	63,265	1.00
113 Administrators	136,911	137,927	141,831	1.00	147,600	1.00	147,600	147,600	1.00
134 Licensed Extra Duty	(52)	0	0	0.00	0	0.00	0	0	0.00
210 PERS	20,319	20,618	23,275	0.00	24,249	0.00	24,249	24,249	0.00
213 PERS UAL Contribution	18,002	27,484	25,298	0.00	27,412	0.00	27,412	27,412	0.00
220 Social Security Administration	14,239	14,453	15,483	0.00	16,131	0.00	16,131	16,131	0.00
231 Worker's Compensation	796	802	810	0.00	843	0.00	843	843	0.00
232 Unemployment Compensation	373	377	607	0.00	633	0.00	633	633	0.00
240 Contractual Employee Benefits	29,024	29,424	30,000	0.00	36,000	0.00	36,000	36,000	0.00
245 District Paid Deferred Comp	0	0	0	0.00	12,000	0.00	12,000	12,000	0.00
322 Repairs and Maintenance Serv.	340	387	0	0.00	0	0.00	0	0	0.00
340 Travel	3,764	494	4,000	0.00	4,000	0.00	4,000	4,000	0.00
389 Other Non-instr/Prof/Tech Serv.	36,251	4,750	5,000	0.00	5,000	0.00	5,000	5,000	0.00
410 Consumable Supplies and Mat.	5,071	3,748	6,000	0.00	6,000	0.00	6,000	6,000	0.00
460 Non-consumable Items	365	0	0	0.00	0	0.00	0	0	0.00
470 Computer Software	0	148	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	2,957	6,868	5,500	0.00	6,000	0.00	6,000	6,000	0.00
	325,217	305,887	318,360	2.00	349,133	2.00	349,133	349,133	2.00

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

100-2410 General Fund - Office of the Principal

112 Classified Salaries	280,532	288,205	323,620	11.44	340,367	11.44	340,367	340,367	11.44
113 Administrators	744,613	790,052	912,379	8.60	952,402	8.60	952,402	952,402	8.60
114 Managerial - Classified	1,144	14,969	60,371	1.00	63,118	1.00	63,118	63,118	1.00
122 Substitutes - Classified	5,432	7,073	12,000	0.00	12,000	0.00	12,000	12,000	0.00
124 Temporary - Classified	611	0	0	0.00	0	0.00	0	0	0.00
132 Overtime Salaries	3,521	737	0	0.00	0	0.00	0	0	0.00
210 PERS	120,984	120,281	150,463	0.00	157,309	0.00	157,309	157,309	0.00
213 PERS UAL Contribution	87,496	131,717	163,546	0.00	177,827	0.00	177,827	177,827	0.00
220 Social Security Administration	75,463	79,522	100,090	0.00	104,644	0.00	104,644	104,644	0.00
231 Worker's Compensation	4,342	4,586	5,234	0.00	5,422	0.00	5,422	5,422	0.00
232 Unemployment Compensation	1,959	2,075	3,925	0.00	4,064	0.00	4,064	4,064	0.00
240 Contractual Employee Benefits	198,366	212,074	255,000	0.00	255,000	0.00	255,000	255,000	0.00
245 District Paid Deferred Comp	4,360	4,064	4,500	0.00	4,500	0.00	4,500	4,500	0.00
322 Repairs and Maintenance Serv.	503	1,651	2,630	0.00	2,830	0.00	2,830	2,830	0.00
340 Travel	3,820	2,720	2,550	0.00	2,600	0.00	2,600	2,600	0.00
353 Postage	28	33	0	0.00	0	0.00	0	0	0.00
355 Printing and Binding	1,792	515	2,300	0.00	2,600	0.00	2,600	2,600	0.00
410 Consumable Supplies and Mat.	9,217	4,709	15,330	0.00	15,330	0.00	15,330	15,330	0.00
440 Periodicals	38	38	100	0.00	100	0.00	100	100	0.00
460 Non-consumable Items	1,190	5,782	2,663	0.00	2,663	0.00	2,663	2,663	0.00
470 Computer Software	0	92	0	0.00	0	0.00	0	0	0.00
480 Computer Hardware	2,159	0	5,898	0.00	5,700	0.00	5,700	5,700	0.00
640 Dues and Fees	9,691	9,155	4,780	0.00	4,780	0.00	4,780	4,780	0.00
	1,557,261	1,680,050	2,027,379	21.04	2,113,256	21.04	2,113,256	2,113,256	21.04

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 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
100-2510 - General Fund - Business Support Services									
112 Classified Salaries	42,716	44,929	48,144	1.00	47,310	1.00	47,310	47,310	1.00
114 Managerial - Classified	101,159	101,910	104,795	1.00	107,415	1.00	107,415	107,415	1.00
210 PERS	18,289	18,593	17,588	0.00	17,793	0.00	17,793	17,793	0.00
213 PERS UAL Contribution	11,218	17,382	19,117	0.00	20,114	0.00	20,114	20,114	0.00
220 Social Security Administration	10,103	10,050	11,700	0.00	11,836	0.00	11,836	11,836	0.00
231 Worker's Compensation	600	611	612	0.00	619	0.00	619	619	0.00
232 Unemployment Compensation	264	263	459	0.00	464	0.00	464	464	0.00
240 Contractual Employee Benefits	29,427	29,880	30,000	0.00	32,000	0.00	32,000	32,000	0.00
245 District Paid Deferred Comp	1,750	1,800	1,800	0.00	1,800	0.00	1,800	1,800	0.00
322 Repairs and Maintenance Serv.	265	284	0	0.00	0	0.00	0	0	0.00
340 Travel	509	0	1,250	0.00	1,250	0.00	1,250	1,250	0.00
410 Consumable Supplies and Mat.	321	369	350	0.00	375	0.00	375	375	0.00
460 Non-consumable Items	0	0	200	0.00	200	0.00	200	200	0.00
480 Computer Hardware	908	0	500	0.00	500	0.00	500	500	0.00
640 Dues and Fees	238	248	750	0.00	750	0.00	750	750	0.00
	217,767	226,319	237,265	2.00	242,426	2.00	242,426	242,426	2.00

Activities concerned with directing and managing the business support services for the District.

100-2520 - General Fund - Fiscal Services

112 Classified Salaries	96,522	108,285	111,623	2.38	116,956	2.38	116,956	116,956	2.38
122 Substitutes - Classified	983	0	0	0.00	0	0.00	0	0	0.00
132 Overtime Salaries	2,696	962	0	0.00	0	0.00	0	0	0.00
210 PERS	8,525	9,532	12,837	0.00	13,450	0.00	13,450	13,450	0.00
213 PERS UAL Contribution	9,870	16,768	13,953	0.00	15,204	0.00	15,204	15,204	0.00
220 Social Security Administration	6,976	7,612	8,539	0.00	8,947	0.00	8,947	8,947	0.00
231 Worker's Compensation	434	471	446	0.00	468	0.00	468	468	0.00
232 Unemployment Compensation	182	199	335	0.00	351	0.00	351	351	0.00
240 Contractual Employee Benefits	26,592	161,412	30,000	0.00	30,000	0.00	30,000	30,000	0.00
249 P Choice Enroll Fee	1,364	1,365	2,000	0.00	2,000	0.00	2,000	2,000	0.00
322 Repairs and Maintenance Serv.	359	447	0	0.00	0	0.00	0	0	0.00
340 Travel	204	0	800	0.00	800	0.00	800	800	0.00
389 Other Non-instr/Prof/Tech Serv.	3,176	3,176	4,000	0.00	4,000	0.00	4,000	4,000	0.00
410 Consumable Supplies and Mat.	1,087	1,096	2,500	0.00	2,500	0.00	2,500	2,500	0.00
460 Non-consumable Items	0	0	500	0.00	500	0.00	500	500	0.00
470 Computer Software	125	0	0	0.00	0	0.00	0	0	0.00
480 Computer Hardware	0	1,050	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	1,110	550	1,000	0.00	1,000	0.00	1,000	1,000	0.00
	160,205	312,925	188,533	2.38	196,176	2.38	196,176	196,176	2.38

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

Sweet Home School District 2022-2023 Adopted Budget

		Actuals	Actuals	21-22	21-22	Prop.			Adptd
		19-20	20-21	Adopted	FTE	22-23	FTE	Adopted	22-23
Description									
100-2540 General Fund - Facility Services									
112	Classified Salaries	859,173	853,351	949,180	21.34	1,023,294	21.47	1,023,294	21.47
122	Substitutes - Classified	57,920	48,572	80,000	0.00	85,000	0.00	85,000	0.00
124	Temporary - Classified	123,069	59,245	0	0.00	0	0.00	0	0.00
132	Overtime Salaries	2,513	365	0	0.00	0	0.00	0	0.00
210	PERS	88,721	81,510	118,356	0.00	127,454	0.00	127,454	0.00
213	PERS UAL Contribution	87,528	130,953	128,647	0.00	144,078	0.00	144,078	0.00
220	Social Security Administration	75,296	69,075	78,732	0.00	84,784	0.00	84,784	0.00
231	Worker's Compensation	10,328	27,559	46,313	0.00	49,873	0.00	49,873	0.00
232	Unemployment Compensation	1,969	1,798	3,088	0.00	3,325	0.00	3,325	0.00
240	Contractual Employee Benefits	208,142	184,131	230,000	0.00	230,000	0.00	230,000	0.00
321	Cleaning Services	5,833	6,994	6,500	0.00	7,500	0.00	7,500	0.00
322	Repairs and Maintenance Serv.	629	2,288	0	0.00	0	0.00	0	0.00
324	Rentals	5,056	17,927	6,000	0.00	8,000	0.00	8,000	0.00
325	Electricity	250,593	250,392	342,000	0.00	353,000	0.00	353,000	0.00
326	Fuel	119,147	145,041	187,000	0.00	198,000	0.00	198,000	0.00
327	Water and Sewage	148,020	132,280	235,000	0.00	235,000	0.00	235,000	0.00
328	Garbage	71,397	54,275	85,500	0.00	88,000	0.00	88,000	0.00
340	Travel	1,132	1,163	1,500	0.00	1,500	0.00	1,500	0.00
351	Telephone	2,075	1,198	2,500	0.00	2,500	0.00	2,500	0.00
355	Printing and Binding	0	(710)	0	0.00	0	0.00	0	0.00
383	Architect/Engineer Services	55,441	2,160	15,000	0.00	15,000	0.00	15,000	0.00
389	Other Non-instr/Prof/Tech Serv.	849,127	459,804	360,000	0.00	350,000	0.00	350,000	0.00
414	Supplies Custodial	92,997	81,159	130,000	0.00	128,000	0.00	128,000	0.00
415	Supplies Maintenance	463,858	747,744	375,000	0.00	375,000	0.00	375,000	0.00
416	Supplies Grounds	22,072	20,685	25,000	0.00	25,000	0.00	25,000	0.00
417	Supplies Maint Vehicles	8,593	6,608	8,000	0.00	8,000	0.00	8,000	0.00
460	Non-consumable Items	482,876	106,027	125,000	0.00	120,000	0.00	120,000	0.00
470	Computer Software	0	0	1,500	0.00	1,500	0.00	1,500	0.00
541	Initial and Addnl Equip Purchase	0	84,486	0	0.00	0	0.00	0	0.00
542	Replacement Equip Purchase	0	0	60,000	0.00	60,000	0.00	60,000	0.00
640	Dues and Fees	24,763	10,785	7,500	0.00	8,000	0.00	8,000	0.00
651	Liability Insurance	45,010	51,293	75,000	0.00	80,000	0.00	80,000	0.00
653	Property Insurance Premiums	134,085	178,102	190,000	0.00	225,000	0.00	225,000	0.00
		4,297,363	3,816,260	3,872,316	21.34	4,036,808	21.47	4,036,808	21.47

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 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
100-2541 - General Fund - Facilities Service Area Direction									
112 Classified Salaries	15,768	11,395	12,449	0.38	13,330	0.38	13,330	13,330	0.38
114 Managerial - Classified	103,499	110,335	101,775	1.00	116,242	1.00	116,242	116,242	1.00
135 Classified Extra Duty	15,000	15,000	15,000	0.00	15,000	0.00	15,000	15,000	0.00
210 PERS	12,578	12,142	14,861	0.00	16,626	0.00	16,626	16,626	0.00
213 PERS UAL Contribution	13,667	21,357	16,153	0.00	18,794	0.00	18,794	18,794	0.00
220 Social Security Administration	9,952	10,158	9,886	0.00	11,060	0.00	11,060	11,060	0.00
231 Worker's Compensation	3,443	3,615	5,815	0.00	6,506	0.00	6,506	6,506	0.00
232 Unemployment Compensation	260	266	388	0.00	434	0.00	434	434	0.00
240 Contractual Employee Benefits	15,777	15,649	20,000	0.00	20,000	0.00	20,000	20,000	0.00
245 District Paid Deferred Comp	0	0	1,200	0.00	1,200	0.00	1,200	1,200	0.00
322 Repairs and Maintenance Serv.	23	0	0	0.00	0	0.00	0	0	0.00
351 Telephone	31	0	300	0.00	300	0.00	300	300	0.00
460 Non-consumable Items	0	0	2,000	0.00	2,000	0.00	2,000	2,000	0.00
640 Dues and Fees	0	75	0	0.00	0	0.00	0	0	0.00
	189,998	199,992	199,827	1.38	221,492	1.38	221,492	221,492	1.38

Activities concerned with managing and directing the facilities, maintenance and custodial services for the District.

Sweet Home School District 2022-2023 Adopted Budget

		Actuals	Actuals	21-22	21-22	Prop.			Adptd
		19-20	20-21	21-22	FTE	22-23	22-23	22-23	22-23
Description				Adopted	Adptd		FTE		FTE
100-2550 General Fund - Student Transportation Services									
112	Classified Salaries	423,672	500,125	548,275	17.44	595,760	17.19	595,760	17.19
122	Substitutes - Classified	113,306	87,401	90,000	0.00	100,000	0.00	100,000	0.00
124	Temporary - Classified	0	6,435	0	0.00	0	0.00	0	0.00
132	Overtime Salaries	13,558	5,301	18,000	0.00	18,000	0.00	18,000	0.00
135	Classified Extra Duty	50	0	0	0.00	0	0.00	0	0.00
210	PERS	49,041	51,478	75,472	0.00	82,082	0.00	82,082	0.00
213	PERS UAL Contribution	50,062	71,534	82,034	0.00	91,789	0.00	91,789	0.00
220	Social Security Administration	40,038	43,770	50,205	0.00	54,603	0.00	54,603	0.00
231	Worker's Compensation	20,204	21,073	19,688	0.00	21,504	0.00	21,504	0.00
232	Unemployment Compensation	1,032	1,128	1,969	0.00	2,016	0.00	2,016	0.00
240	Contractual Employee Benefits	113,206	130,488	160,000	0.00	175,000	0.00	175,000	0.00
321	Cleaning Services	6,389	6,456	6,000	0.00	7,500	0.00	7,500	0.00
322	Repairs and Maintenance Serv.	336	414	2,000	0.00	2,000	0.00	2,000	0.00
325	Electricity	6,792	6,861	7,000	0.00	7,000	0.00	7,000	0.00
326	Fuel	2,581	1,815	3,000	0.00	3,000	0.00	3,000	0.00
327	Water and Sewage	3,007	3,893	4,000	0.00	4,000	0.00	4,000	0.00
328	Garbage	2,322	2,297	2,500	0.00	2,500	0.00	2,500	0.00
330	Student Transportation Services	52,262	16,160	0	0.00	0	0.00	0	0.00
331	Reimbursable Student Trans.	33,389	10,440	75,000	0.00	75,000	0.00	75,000	0.00
340	Travel	2,723	249	2,000	0.00	2,000	0.00	2,000	0.00
353	Postage	74	0	0	0.00	0	0.00	0	0.00
354	Advertising	40	1,110	0	0.00	0	0.00	0	0.00
355	Printing and Binding	5	0	100	0.00	0	0.00	0	0.00
389	Other Non-instr/Prof/Tech Serv.	22,357	30,372	30,000	0.00	35,000	0.00	35,000	0.00
410	Consumable Supplies and Mat.	83,618	50,616	140,000	0.00	225,000	0.00	225,000	0.00
412	Supplies Tires	8,251	1,119	15,000	0.00	15,000	0.00	15,000	0.00
413	Supplies Vehicle Parts	37,250	20,647	70,000	0.00	70,000	0.00	70,000	0.00
414	Supplies Custodial	2,591	818	0	0.00	0	0.00	0	0.00
416	Supplies Grounds	1,731	613	1,000	0.00	1,000	0.00	1,000	0.00
460	Non-consumable Items	0	0	10,000	0.00	10,000	0.00	10,000	0.00
470	Computer Software	5,037	2,317	0	0.00	0	0.00	0	0.00
480	Computer Hardware	1,058	2,490	1,000	0.00	3,000	0.00	3,000	0.00
542	Replacement Equip Purchase	22,681	0	0	0.00	0	0.00	0	0.00
564	Bus Acquisition	231,082	0	0	0.00	0	0.00	0	0.00
640	Dues and Fees	2,172	18,197	7,000	0.00	10,000	0.00	10,000	0.00
651	Liability Insurance	24,470	25,788	28,000	0.00	35,000	0.00	35,000	0.00
653	Property Insurance Premiums	13,158	14,016	18,000	0.00	23,000	0.00	23,000	0.00
		1,389,545	1,135,421	1,467,243	17.44	1,670,754	17.19	1,670,754	17.19

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

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
100-2551 General Fund - Transportation Service Area Direction									
112 Classified Salaries	59,002	64,669	70,122	1.63	73,250	1.63	73,250	73,250	1.63
114 Managerial - Classified	59,809	63,897	64,883	1.00	70,779	1.00	70,779	70,779	1.00
122 Substitutes - Classified	4,395	1,371	0	0.00	0	0.00	0	0	0.00
132 Overtime Salaries	8,920	4,225	14,000	0.00	14,000	0.00	14,000	14,000	0.00
210 PERS	15,403	14,449	17,136	0.00	18,173	0.00	18,173	18,173	0.00
213 PERS UAL Contribution	10,584	15,807	18,626	0.00	20,544	0.00	20,544	20,544	0.00
220 Social Security Administration	9,229	9,412	11,399	0.00	12,089	0.00	12,089	12,089	0.00
231 Worker's Compensation	2,275	4,630	4,470	0.00	4,741	0.00	4,741	4,741	0.00
232 Unemployment Compensation	241	246	447	0.00	474	0.00	474	474	0.00
240 Contractual Employee Benefits	28,613	29,604	32,000	0.00	33,000	0.00	33,000	33,000	0.00
322 Repairs and Maintenance Serv.	349	396	1,000	0.00	1,000	0.00	1,000	1,000	0.00
340 Travel	0	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
470 Computer Software	0	0	3,500	0.00	3,500	0.00	3,500	3,500	0.00
640 Dues and Fees	0	0	2,000	0.00	2,000	0.00	2,000	2,000	0.00
	198,820	208,706	240,583	2.63	254,550	2.63	254,550	254,550	2.63

Activities concerned with managing and directing transportation services.

100-2574 General Fund - Print Shop

112 Classified Salaries	13,214	13,998	19,357	0.63	20,787	0.63	20,787	20,787	0.63
122 Substitutes - Classified	3,502	1,376	0	0.00	0	0.00	0	0	0.00
132 Overtime Salaries	30	0	0	0.00	0	0.00	0	0	0.00
210 PERS	1,350	1,365	2,226	0.00	2,391	0.00	2,391	2,391	0.00
213 PERS UAL Contribution	1,693	2,401	2,420	0.00	2,702	0.00	2,702	2,702	0.00
220 Social Security Administration	1,281	1,176	1,481	0.00	1,590	0.00	1,590	1,590	0.00
231 Worker's Compensation	481	443	77	0.00	83	0.00	83	83	0.00
232 Unemployment Compensation	34	31	58	0.00	62	0.00	62	62	0.00
240 Contractual Employee Benefits	3,043	1,235	4,000	0.00	4,000	0.00	4,000	4,000	0.00
322 Repairs and Maintenance Serv.	9,054	7,809	8,500	0.00	8,500	0.00	8,500	8,500	0.00
353 Postage	0	(114)	0	0.00	0	0.00	0	0	0.00
355 Printing and Binding	(17,539)	(7,663)	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	11,577	17,655	12,000	0.00	15,000	0.00	15,000	15,000	0.00
	27,720	39,712	50,119	0.63	55,115	0.63	55,115	55,115	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	4,197	3,360	4,320	0.00	4,320	0.00	4,320	4,320	0.00
135 Classified Extra Duty	2,160	1,800	2,160	0.00	2,160	0.00	2,160	2,160	0.00
210 PERS	695	557	745	0.00	745	0.00	745	745	0.00
213 PERS UAL Contribution	862	696	810	0.00	842	0.00	842	842	0.00
220 Social Security Administration	455	370	496	0.00	496	0.00	496	496	0.00
231 Worker's Compensation	27	22	26	0.00	26	0.00	26	26	0.00
232 Unemployment Compensation	12	10	19	0.00	19	0.00	19	19	0.00
	8,408	6,815	8,576	0.00	8,608	0.00	8,608	8,608	0.00

Activities concerned with planning programs at the school level.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
100-2640 General Fund - Staff Services									
389 Other Non-instr/Prof/Tech Serv.	2,065	1	0	0.00	0	0.00	0	0	0.00
	2,065	1	0	0.00	0	0.00	0	0	0.00

Activities concerned with providing staff services.

100-2660 General Fund - Technology Services

112 Classified Salaries	202,402	189,659	215,998	3.50	240,372	4.00	240,372	240,372	4.00
122 Substitutes - Classified	317	8,495	0	0.00	0	0.00	0	0	0.00
132 Overtime Salaries	1,090	0	0	0.00	0	0.00	0	0	0.00
210 PERS	23,963	25,326	24,840	0.00	27,643	0.00	27,643	27,643	0.00
213 PERS UAL Contribution	11,511	21,757	27,000	0.00	31,248	0.00	31,248	31,248	0.00
220 Social Security Administration	14,363	14,045	16,524	0.00	18,388	0.00	18,388	18,388	0.00
231 Worker's Compensation	838	832	864	0.00	961	0.00	961	961	0.00
232 Unemployment Compensation	376	367	648	0.00	721	0.00	721	721	0.00
240 Contractual Employee Benefits	43,681	40,929	48,000	0.00	60,000	0.00	60,000	60,000	0.00
322 Repairs and Maintenance Serv.	3,840	1,052	0	0.00	0	0.00	0	0	0.00
340 Travel	728	232	1,500	0.00	1,500	0.00	1,500	1,500	0.00
351 Telephone	0	15,262	0	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech Serv.	450	2,426	20,000	0.00	20,000	0.00	20,000	20,000	0.00
410 Consumable Supplies and Mat.	2,654	2,027	2,000	0.00	2,000	0.00	2,000	2,000	0.00
460 Non-consumable Items	19,143	0	20,000	0.00	15,000	0.00	15,000	15,000	0.00
470 Computer Software	13,367	32,838	30,000	0.00	35,000	0.00	35,000	35,000	0.00
480 Computer Hardware	65,087	62,494	30,000	0.00	80,000	0.00	80,000	80,000	0.00
640 Dues and Fees	300	12,039	0	0.00	5,000	0.00	5,000	5,000	0.00
	404,110	429,780	437,374	3.50	537,833	4.00	537,833	537,833	4.00

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

100-2690 General Fund - Other Support Services

351 Telephone	130,352	166,365	145,000	0.00	145,000	0.00	145,000	145,000	0.00
353 Postage	23,147	18,969	25,000	0.00	25,000	0.00	25,000	25,000	0.00
389 Other Non-instr/Prof/Tech Serv.	15,461	20,430	10,000	0.00	20,000	0.00	20,000	20,000	0.00
410 Consumable Supplies and Mat.	690	558	0	0.00	0	0.00	0	0	0.00
460 Non-consumable Items	0	0	5,000	0.00	5,000	0.00	5,000	5,000	0.00
	169,650	206,322	185,000	0.00	195,000	0.00	195,000	195,000	0.00

Activities that support programs throughout the District

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
100-3300 General Fund - Community Services									
114 Managerial	53,384	53,780	55,303	1.00	56,685	1.00	56,685	56,685	1.00
124 Temporary - Classified	79,303	111,494	85,000	0.00	130,000	0.00	130,000	130,000	0.00
210 PERS	4,998	5,974	6,360	0.00	6,519	0.00	6,519	6,519	0.00
213 PERS UAL Contribution	6,075	11,726	6,913	0.00	7,369	0.00	7,369	7,369	0.00
220 Social Security Administration	8,213	9,601	10,734	0.00	14,281	0.00	14,281	14,281	0.00
231 Worker's Compensation	2,273	3,396	2,408	0.00	747	0.00	747	747	0.00
232 Unemployment Compensation	261	324	381	0.00	560	0.00	560	560	0.00
240 Contractual Employee Benefits	14,683	24,910	18,000	0.00	20,000	0.00	20,000	20,000	0.00
322 Repairs and Maintenance Services	549	612	20,000	0.00	20,000	0.00	20,000	20,000	0.00
325 Electricity	17,569	0	18,000	0.00	18,000	0.00	18,000	18,000	0.00
326 Fuel	22,845	0	23,000	0.00	25,000	0.00	25,000	25,000	0.00
327 Water and Sewage	0	0	5,000	0.00	5,000	0.00	5,000	5,000	0.00
340 Travel	0	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
353 Postage	0	217	0	0.00	0	0.00	0	0	0.00
355 Printing and Binding	22	37	300	0.00	300	0.00	300	300	0.00
389 Other Non-instr/Prof/Tech Services	0	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
410 Consumable Supplies and Mat.	5,824	10,413	2,500	0.00	2,500	0.00	2,500	2,500	0.00
414 Supplies Custodial	1,356	541	5,000	0.00	5,000	0.00	5,000	5,000	0.00
415 Supplies Maintenance	2,441	108	7,500	0.00	7,500	0.00	7,500	7,500	0.00
460 Non-consumable Items	0	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
640 Dues and Fees	325	360	1,250	0.00	1,250	0.00	1,250	1,250	0.00
	220,121	233,493	303,649	1.00	356,711	1.00	356,711	356,711	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 Maint.)

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.	1,050,000	100,000	750,000	0.00	900,000	0.00	900,000	900,000	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 Curric. & Instruct. Fund	100,000	40,000	100,000	0.00	250,000	0.00	250,000	250,000	0.00
718 Transfer to Long Term Debt	65,000	0	0	0.00	0	0.00	0	0	0.00
	1,322,500	247,500	957,500	0.00	1,257,500	0.00	1,257,500	1,257,500	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	1,309,623	0.00	1,543,166	0.00	1,543,166	2,243,166	0.00
	0	0	1,309,623	0.00	1,543,166	0.00	1,543,166	2,243,166	0.00

GENERAL FUND TOTAL EXPEND.	25,451,317	23,240,095	28,557,398	269.98	29,991,598	265.35	29,991,598	30,691,598	265.35
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Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
ESSER I Revenue (Fund 204)									
4500 Revenue from Federal Sources	0	471,774	0	0.00	0	0.00	0	0	0.00
ESSER I TOTAL RESOURCES	0	471,774	0	0.00	0	0.00	0	0	0.00
204- 2240 - ESSER I - Instructional Staff Development									
113 Administrators	0	108,468	0	0.00	0	0.00	0	0	0.00
210 PERS	0	15,273	0	0.00	0	0.00	0	0	0.00
213 PERS UAL Contribution	0	10,839	0	0.00	0	0.00	0	0	0.00
220 Social Security Administration	0	7,681	0	0.00	0	0.00	0	0	0.00
231 Worker's Compensation	0	431	0	0.00	0	0.00	0	0	0.00
232 Unemployment Compensation	0	201	0	0.00	0	0.00	0	0	0.00
240 Contractual Employee Benefits	0	14,811	0	0.00	0	0.00	0	0	0.00
245 District Paid Deferred Comp	0	1,200	0	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech Serv.	0	8,430	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	0	4,208	0	0.00	0	0.00	0	0	0.00
470 Computer Software	0	37,521	0	0.00	0	0.00	0	0	0.00
480 Computer Hardware	0	249,654	0	0.00	0	0.00	0	0	0.00
	0	458,717	0	0.00	0	0.00	0	0	0.00
204-2540 - ESSER I - Facilities									
414 Supplies Custodial	0	13,057	0	0.00	0	0.00	0	0	0.00
	0	13,057	0	0.00	0	0.00	0	0	0.00
FUND 204 TOTAL EXPENDITURES	0	471,774	0	0.00	0	0.00	0	0	0.00

The Elementary and Secondary Schools Emergency Relief (ESSER) I Act provides school districts with funding for allowable expenses to help address the impact that Covid-19 has had on schools across the nation.

Sweet Home School District 2022-2023 Adopted Budget

Description		Actuals	Actuals	21-22	21-22	Proposed	Prop.	Apprvd	Adopted	Adptd
		19-20	20-21	Adopted	FTE	22-23	FTE			22-23
Governor's Emergency Educ. Relief (Fund 205)										
4500	Revenue from Federal Sources	0	108,283	0	0.00	0	0.00	0	0	0.00
FUND 205 TOTAL RESOURCES		0	108,283	0	0.00	0	0.00	0	0	0.00
205-1131 - Governor's Emergency Education Relief Fund - Instructional Programs										
480	Computer Hardware	0	108,283	0	0.00	0	0.00	0	0	0.00
		0	108,283	0	0.00	0	0.00	0	0	0.00
FUND 205 TOTAL EXPENDITURES		0	108,283	0	0.00	0	0.00	0	0	0.00

The federal government provided flexible education relief aid for states. This amount represents Sweet Home's share.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
ESSER II Revenue (Fund 207)									
4500 Revenue from Federal Sources	0	209,640	1,855,257	0.00	900,000	0.00	900,000	900,000	0.00
FUND 207 TOTAL RESOURCES	0	209,640	1,855,257	0.00	900,000	0.00	900,000	900,000	0.00
207-1288 - ESSER II - Charter School Payments									
360 Charter School Payments	0	0	59,554	0.00	0	0.00	0	0	0.00
	0	0	59,554	0.00	0	0.00	0	0	0.00
207-2210 - ESSER II - Improvement of Instruction Services									
111 Licensed Salaries	0	0	64,919	1.00	0	0.00	0	0	0.00
112 Classified Salaries	0	0	0	0.00	37,398	1.00	37,398	37,398	1.00
113 Administrators	0	0	111,183	1.00	0	0.00	0	0	0.00
210 PERS	0	0	20,252	0.00	4,301	0.00	4,301	4,301	0.00
213 PERS UAL Contribution	0	0	22,012	0.00	4,862	0.00	4,862	4,862	0.00
220 Social Security Administration	0	0	13,472	0.00	2,861	0.00	2,861	2,861	0.00
231 Worker's Compensation	0	0	705	0.00	150	0.00	150	150	0.00
232 Unemployment Compensation	0	0	529	0.00	112	0.00	112	112	0.00
240 Contractual Employee Benefits	0	0	30,000	0.00	0	0.00	0	0	0.00
319 Other Instructional/Prof/Tech Serv.	0	0	1,532,631	0.00	850,316	0.00	850,316	850,316	0.00
	0	0	1,795,703	2.00	900,000	1.00	900,000	900,000	1.00
Fund 207-2540 - ESSER II - Facility Services									
541 Initial and Addnl Equip Purchase	0	209,640	0	0.00	0	0.00	0	0	0.00
	0	209,640	0	0.00	0	0.00	0	0	0.00
FUND 207 TOTAL EXPENDITURES	0	209,640	1,855,257	2.00	900,000	1.00	900,000	900,000	1.00

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 are available through September 30, 2023.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
ESSER III Revenue (Fund 208)									
4500 Revenue from Federal Sources	0	0	4,166,643	0.00	3,900,000	0.00	3,900,000	3,900,000	0.00
FUND 208 TOTAL RESOURCES	0	0	4,166,643	0.00	3,900,000	0.00	3,900,000	3,900,000	0.00
Fund 208-1280 - ESSER III - Alternative Education									
319 Other Instructional/Prof/Tech Serv.	0	0	4,032,894	0.00	3,766,251	0.00	3,766,251	3,766,251	0.00
	0	0	4,032,894	0.00	3,766,251	0.00	3,766,251	3,766,251	0.00
208-1288 - ESSER III - Charter School Payments									
360 Charter School Payments	0	0	133,749	0.00	133,749	0.00	133,749	133,749	0.00
	0	0	133,749	0.00	133,749	0.00	133,749	133,749	0.00
FUND 208 TOTAL EXPENDITURES	0	0	4,166,643	0.00	3,900,000	0.00	3,900,000	3,900,000	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.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
Title I Revenue (Fund 212 for 2022-23, Fund 214 for 2021-22)									
4500 Revenue from Federal Sources	481,244	753,642	570,000	0.00	558,095	0.00	558,095	558,095	0.00
5400 Resources-Beginning Fund Bal.	0	0	50,000	0.00	55,000	0.00	55,000	55,000	0.00
TITLE I TOTAL RESOURCES	481,244	753,642	620,000	0.00	613,095	0.00	613,095	613,095	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 214 was used for the 2021-2022 fiscal year and fund number 214 will be used for the 2022-2023 fiscal year.

212/214-1272 Title I Fund Instructional Services (Fund 212 for 2022-23, Fund 214 for 2021-22)

111 Licensed Salaries	136,704	72,698	170,944	3.00	168,263	3.30	168,263	168,263	3.30
112 Classified Salaries	80,690	97,912	147,250	6.91	147,210	6.69	147,210	147,210	6.69
121 Substitutes - Licensed	4,178	757	7,000	0.00	7,000	0.00	7,000	7,000	0.00
122 Substitutes - Classified	5,955	5,878	8,500	0.00	8,500	0.00	8,500	8,500	0.00
123 Temporary - Licensed	11,215	177,604	0	0.00	0	0.00	0	0	0.00
124 Temporary - Classified	10,076	0	0	0.00	0	0.00	0	0	0.00
134 Licensed Extra Duty	20,372	46,656	4,500	0.00	5,000	0.00	5,000	5,000	0.00
135 Classified Extra Duty	12,571	0	0	0.00	0	0.00	0	0	0.00
210 PERS	30,690	36,587	38,892	0.00	38,637	0.00	38,637	38,637	0.00
213 PERS UAL Contribution	25,977	49,832	42,274	0.00	43,676	0.00	43,676	43,676	0.00
220 Social Security Administration	20,773	29,890	25,872	0.00	25,702	0.00	25,702	25,702	0.00
231 Worker's Compensation	1,228	1,701	1,353	0.00	1,344	0.00	1,344	1,344	0.00
232 Unemployment Compensation	543	774	1,015	0.00	1,008	0.00	1,008	1,008	0.00
240 Contractual Employee Benefits	30,975	51,340	75,000	0.00	75,000	0.00	75,000	75,000	0.00
245 District Paid Deferred Comp	0	99	0	0.00	0	0.00	0	0	0.00
340 Travel	986	0	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	2,424	36,679	12,946	0.00	4,658	0.00	4,658	4,658	0.00
460 Non-consumable Items	275	500	0	0.00	0	0.00	0	0	0.00
470 Computer Software	0	7,269	0	0.00	0	0.00	0	0	0.00
480 Computer Hardware	0	45,074	0	0.00	0	0.00	0	0	0.00
	395,632	661,250	535,546	9.91	525,998	9.99	525,998	525,998	9.99

212/214-2240 Title I Fund Staff Development (Fund 212 for 2022-23, Fund 214 for 2021-22)

121 Substitutes - Licensed	1,691	0	0	0.00	0	0.00	0	0	0.00
210 PERS	37	0	0	0.00	0	0.00	0	0	0.00
213 PERS UAL Contribution	117	0	0	0.00	0	0.00	0	0	0.00
220 Social Security Administration	129	0	0	0.00	0	0.00	0	0	0.00
231 Worker's Compensation	7	0	0	0.00	0	0.00	0	0	0.00
232 Unemployment Compensation	3	0	0	0.00	0	0.00	0	0	0.00
	1,986	0	0	0.00	0	0.00	0	0	0.00

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
212/214-2490 Title I Fund Other Support Services (Fund 212 for 2022-23, Fund 214 for 2021-22)									
113 Administrators	40,378	39,401	40,388	0.40	42,226	0.40	42,226	42,226	0.40
210 PERS	3,586	3,499	4,645	0.00	4,856	0.00	4,856	4,856	0.00
213 PERS UAL Contribution	4,305	6,155	5,049	0.00	5,489	0.00	5,489	5,489	0.00
220 Social Security Administration	3,033	2,936	3,090	0.00	3,230	0.00	3,230	3,230	0.00
231 Worker's Compensation	165	160	162	0.00	169	0.00	169	169	0.00
232 Unemployment Compensation	79	77	121	0.00	127	0.00	127	127	0.00
240 Contractual Employee Benefits	5,922	6,093	6,000	0.00	6,000	0.00	6,000	6,000	0.00
245 District Paid Deferred Comp	240	240	0	0.00	0	0.00	0	0	0.00
340 Travel	147	0	0	0.00	0	0.00	0	0	0.00
	57,855	58,561	59,455	0.40	62,097	0.40	62,097	62,097	0.40
212/214-2520 Title I Fund Fiscal Services (Fund 212 for 2022-23, Fund 214 for 2021-22)									
690 Grant Indirect Charges	19,278	31,041	25,000	0.00	25,000	0.00	25,000	25,000	0.00
	19,278	31,041	25,000	0.00	25,000	0.00	25,000	25,000	0.00
212/214-3365 Title I Fund Homeless Services (Fund 212 for 2022-23, Fund 214 for 2021-22)									
124 Temporary - Classified	612	0	0	0.00	0	0.00	0	0	0.00
210 PERS	33								
220 Social Security Administration	36	0	0	0.00	0	0.00	0	0	0.00
231 Worker's Compensation	3	0	0	0.00	0	0.00	0	0	0.00
232 Unemployment Compensation	1	0	0	0.00	0	0.00	0	0	0.00
240 Contractual Employee Benefits	363	0	0	0.00	0	0.00	0	0	0.00
	1,048	0	0	0.00	0	0.00	0	0	0.00
212/214-3390 Title I Fund Community Services (Fund 212 for 2022-23, Fund 214 for 2021-22)									
410 Consumable Supplies and Mat.	5,444	2,788	0	0.00	0	0.00	0	0	0.00
	5,444	2,788	0	0.00	0	0.00	0	0	0.00
TITLE I FUND TOTAL EXPEND.	481,243	753,640	620,001	10.31	613,095	10.39	613,095	613,095	10.39

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
Other Special Revenue Funds Revenue (Fund 219)									
1920 Contributions/Donations	4,000	0	0	0.00	0	0.00	0	0	0.00
3199 Other Unrestricted Grants-in-aid	0	0	391,808	0.00	400,000	0.00	400,000	400,000	0.00
4500 Revenue from Federal Sources	0	0	500,000	0.00	500,000	0.00	500,000	500,000	0.00
5400 Resources-Beginning Fund Balance	3,762	5,886	5,784	0.00	5,784	0.00	5,784	5,784	0.00
FUND 219 TOTAL RESOURCES	7,762	5,886	897,592	0.00	905,784	0.00	905,784	905,784	0.00

219-2240 - Other Special Revenue Funds - Instructional Development

Other Instructional/Prof/Tech Serv.	0	0	891,808	0.00	900,000	0.00	900,000	900,000	0.00
	0	0	891,808	0.00	900,000	0.00	900,000	900,000	0.00

219-3300 - Other Special Revenue Funds - Community Services

389 Other Non-instr/Prof/Tech Serv.	1,700	0	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	176	102	5,784	0.00	5,784	0.00	5,784	5,784	0.00
	1,876	102	5,784	0.00	5,784	0.00	5,784	5,784	0.00

FUND 219 TOTAL EXPENDITURES	1,876	102	897,592	0.00	905,784	0.00	905,784	905,784	0.00
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This fund primarily serves as a place holder for possible state and federal funds that must be tracked in a special revenue fund. In addition, it includes a small Samaritan Health grant to promote bike riding that is reported as community services.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
Title II-A Teacher Training Grant Revenue (Fund 224, 225, 226)									
4500 Revenue from Federal Sources	49,395	92,604	90,000	0.00	92,610	0.00	92,610	92,610	0.00
5400 Resources-Beginning Fund Bal.	0	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00
TITLE II-A TOTAL RESOURCES	49,395	92,604	110,000	0.00	112,610	0.00	112,610	112,610	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 will be used for the 2022-2023 fiscal year, fund number 225 was used for the 2020-2021 fiscal year and fund number 226 was used for the 2021-2022 fiscal year.

224/225/226-2210 Title II-A Improvement Instruction Services (Fund 224 for 2022-23, F.225 for 2020-21, F.226 for 2021-22)

121 Substitutes - Licensed	7,893	0	0	0.00	0	0.00	0	0	0.00
134 Licensed Extra Duty	5,250	1,388	12,000	0.00	5,000	0.00	5,000	5,000	0.00
210 PERS	757	98	1,380	0.00	575	0.00	575	575	0.00
213 PERS UAL Contribution	978	154	1,500	0.00	650	0.00	650	650	0.00
220 Social Security Administration	985	104	918	0.00	383	0.00	383	383	0.00
231 Worker's Compensation	56	6	48	0.00	20	0.00	20	20	0.00
232 Unemployment Compensation	26	2	36	0.00	15	0.00	15	15	0.00
340 Travel	5,515	0	0	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech Serv.	0	1,494	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	530	1,593	0	0.00	0	0.00	0	0	0.00
	21,990	4,839	15,882	0.00	6,643	0.00	6,643	6,643	0.00

224/225/226-2211 Title II-A Service Area Direction (Fund 224 for 2022-23, F.225 for 2020-21, F.226 for 2021-22)

112 Classified Salaries	13,196	14,858	18,612	0.00	17,963	0.40	17,963	17,963	0.40
210 PERS	1,172	1,319	2,140	0.00	2,066	0.00	2,066	2,066	0.00
213 PERS UAL Contribution	2,061	2,321	2,326	0.00	2,335	0.00	2,335	2,335	0.00
220 Social Security Administration	1,000	1,137	1,424	0.00	1,374	0.00	1,374	1,374	0.00
231 Worker's Compensation	58	65	74	0.00	72	0.00	72	72	0.00
232 Unemployment Compensation	26	30	56	0.00	54	0.00	54	54	0.00
240 Contractual Employee Benefits	1,388	781	0	0.00	0	0.00	0	0	0.00
	18,901	20,511	24,632	0.00	23,864	0.40	23,864	23,864	0.40

224/225/226-2240 Title II-A Staff Development Direction (Fund 224 for 2022-23, F.225 for 2020-21, F.226 for 2021-22)

134 Licensed Extra Duty	1,785	2,050	0	0.00	0	0.00	0	0	0.00
210 PERS	47	208	0	0.00	0	0.00	0	0	0.00
213 PERS UAL Contribution	60	273	0	0.00	0	0.00	0	0	0.00
220 Social Security Administration	136	148	0	0.00	0	0.00	0	0	0.00
231 Worker's Compensation	8	9	0	0.00	0	0.00	0	0	0.00
232 Unemployment Compensation	4	4	0	0.00	0	0.00	0	0	0.00
312 Instrl. Programs Improvement Serv.	1,703	50,620	65,486	0.00	78,103	0.00	78,103	78,103	0.00
640 Dues and Fees	1,418	3,300	0	0.00	0	0.00	0	0	0.00
	5,161	56,612	65,486	0.00	78,103	0.00	78,103	78,103	0.00

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
224/225/226-2490 Title II-A Support Services (Fund 224 for 2022-23, F.225 for 2020-21, F.226 for 2021-22)									
340 Travel	0	7,700	0	0.00	0	0.00	0	0	0.00
	0	7,700	0	0.00	0	0.00	0	0	0.00
224/225/226-2520 Title II-A Fiscal Services (Fund 224 for 2022-23, F.225 for 2020-21, F.226 for 2021-22)									
690 Grant Indirect Charges	3,344	2,944	4,000	0.00	4,000	0.00	4,000	4,000	0.00
	3,344	2,944	4,000	0.00	4,000	0.00	4,000	4,000	0.00
TITLE II-A TOTAL EXPENDITURES	49,396	92,606	110,000	0.00	112,610	0.40	112,610	112,610	0.40

Sweet Home School District 2022-2023 Adopted Budget

Description		Actuals	Actuals	21-22	21-22	Proposed	Prop.	Apprvd	Adopted	Adptd
		19-20	20-21	Adopted	Adptd	22-23	22-23	22-23	22-23	22-23
Title IV-A Teacher Support (Fund 227 for 2021-22, Fund 228 for 2022-23)										
4500	Revenue from Federal Sources	44,061	18,674	35,000	0.00	40,688	0.00	40,688	40,688	0.00
TITLE IV-A TOTAL RESOURCES		44,061	18,674	35,000	0.00	40,688	0.00	40,688	40,688	0.00
227/228-2240 Title IV-A Staff Development (Fund 227 for 2021-22, Fund 228 for 2022-23)										
121	Substitutes - Licensed	5,638	0	0	0.00	0	0.00	0	0	0.00
134	Licensed Extra Duty	240	0	0	0.00	0	0.00	0	0	0.00
135	Classified Extra Duty	503	837	0	0.00	0	0.00	0	0	0.00
210	PERS	336	65	0	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	339	114	0	0.00	0	0.00	0	0	0.00
220	Social Security Administration	483	64	0	0.00	0	0.00	0	0	0.00
231	Worker's Compensation	27	4	0	0.00	0	0.00	0	0	0.00
232	Unemployment Compensation	12	2	0	0.00	0	0.00	0	0	0.00
310	Instructional Services	13,000	0	0	0.00	0	0.00	0	0	0.00
340	Travel	10,318	250	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	11,336	15,712	34,000	0.00	38,688	0.00	38,688	38,688	0.00
640	Dues and Fees	0	213	0	0.00	0	0.00	0	0	0.00
		42,232	17,261	34,000	0.00	38,688	0.00	38,688	38,688	0.00
227/228-2520 Title VI-A Fiscal Services (Fund 227 for 2021-22, Fund 228 for 2022-23)										
690	Grant Indirect Charges	1,826	1,414	1,000	0.00	2,000	0.00	2,000	2,000	0.00
		1,826	1,414	1,000	0.00	2,000	0.00	2,000	2,000	0.00
TITLE IV-A TOTAL EXPENDITURES		44,058	18,675	35,000	0.00	40,688	0.00	40,688	40,688	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 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
ESSA Partnerships Revenue (Fund 229)									
4500 Revenue from Federal Sources	22,873	72,824	0	0.00	0	0.00	0	0	0.00
FUND 229 TOTAL RESOURCES	22,873	72,824	0	0.00	0	0.00	0	0	0.00
229-2240 ESSA Partnerships Fund Instructional Development									
112 Classified Salaries	0	1,603	0	0.00	0	0.00	0	0	0.00
121 Substitutes - Licensed	846	10,580	0	0.00	0	0.00	0	0	0.00
122 Substitutes - Classified	0	4,101	0	0.00	0	0.00	0	0	0.00
134 Licensed Extra Duty	0	32,418	0	0.00	0	0.00	0	0	0.00
135 Classified Extra Duty	0	4,239	0	0.00	0	0.00	0	0	0.00
210 PERS	24	3,280	0	0.00	0	0.00	0	0	0.00
213 PERS UAL Contribution	73	5,084	0	0.00	0	0.00	0	0	0.00
220 Social Security Administration	65	3,517	0	0.00	0	0.00	0	0	0.00
231 Worker's Compensation	4	198	0	0.00	0	0.00	0	0	0.00
232 Unemployment Compensation	2	92	0	0.00	0	0.00	0	0	0.00
240 Contractual Employee Benefits	0	86	0	0.00	0	0.00	0	0	0.00
340 Travel	20,366	(1,141)	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	582	6,150	0	0.00	0	0.00	0	0	0.00
	21,962	70,207	0	0.00	0	0.00	0	0	0.00
229-2520 ESSA Partnerships Fund Fiscal Services									
690 Grant Indirect Charges	912	2,618	0	0.00	0	0.00	0	0	0.00
	912	2,618	0	0.00	0	0.00	0	0	0.00
FUND 229 TOTAL EXPENDITURES	22,874	72,825	0	0.00	0	0.00	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 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
ESSA Engagement Grant Revenue (Fund 230)									
4500 Revenue from Federal Sources	17,354	29,971	0	0.00	0	0.00	0	0	0.00
FUND 230 TOTAL RESOURCES	17,354	29,971	0	0.00	0	0.00	0	0	0.00
230-1250 ESSA District Engagement Grant - Less Restricted Programs for Students w/Disabilities									
123 Temporary - Licensed	13,029	0	0	0.00	0	0.00	0	0	0.00
210 PERS	926	0	0	0.00	0	0.00	0	0	0.00
213 PERS UAL Contribution	1,628	0	0	0.00	0	0.00	0	0	0.00
220 Social Security Administration	997	0	0	0.00	0	0.00	0	0	0.00
231 Worker's Compensation	53	0	0	0.00	0	0.00	0	0	0.00
232 Unemployment Compensation	26	0	0	0.00	0	0.00	0	0	0.00
240 Contractual Employee Benefits	6	0	0	0.00	0	0.00	0	0	0.00
	16,665	0	0	0.00	0	0.00	0	0	0.00
230-2240 ESSA District Engagement Grant - Staff Development									
134 Licensed Extra Duty	0	9,122	0	0.00	0	0.00	0	0	0.00
135 Classified Extra Duty	0	233	0	0.00	0	0.00	0	0	0.00
210 PERS	0	1,575	0	0.00	0	0.00	0	0	0.00
213 PERS UAL Contribution	0	2,240	0	0.00	0	0.00	0	0	0.00
220 Social Security Administration	0	1,193	0	0.00	0	0.00	0	0	0.00
231 Worker's Compensation	0	68	0	0.00	0	0.00	0	0	0.00
232 Unemployment Compensation	0	31	0	0.00	0	0.00	0	0	0.00
240 Contractual Employee Benefits	0	304	0	0.00	0	0.00	0	0	0.00
470 Computer Software	0	14,000	0	0.00	0	0.00	0	0	0.00
	0	28,766	0	0.00	0	0.00	0	0	0.00
230-2520 ESSA District Engagement Grant - Fiscal Services									
690 Grant Indirect Charges	688	1,205	0	0.00	0	0.00	0	0	0.00
	688	1,205	0	0.00	0	0.00	0	0	0.00
FUND 230 TOTAL EXPENDITURES	17,353	29,971	0	0.00	0	0.00	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 2022-2023 Adopted Budget

Description		Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22	Proposed 22-23	Prop.	Apprvd 22-23	Adopted 22-23	22-23
					FTE Adptd		FTE			FTE
Carl Perkins Vocational Grant Revenue (Fund 231 for 2022-23, Fund 232 for 2021-22)										
4500	Revenue from Federal Sources	29,926	19,082	30,000	0.00	30,000	0.00	30,000	30,000	0.00
FUND 231/232 TOTAL RESOURCES		29,926	19,082	30,000	0.00	30,000	0.00	30,000	30,000	0.00
231/232-1131 Carl Perkins Vocational Grant (Fund 231 for 2022-23, Fund 232 for 2021-22)										
121	Substitutes - Licensed	1,208	0	0	0.00	0	0.00	0	0	0.00
210	PERS	28	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	147	0	0	0.00	0	0.00	0	0	0.00
220	Social Security Administration	108	0	0	0.00	0	0.00	0	0	0.00
231	Workers Compensation	6	0	0	0.00	0	0.00	0	0	0.00
232	Unemployment Compensation	3	0	0	0.00	0	0.00	0	0	0.00
319	Other Instructional/Prof/Tech Serv.	0	125	0	0.00	0	0.00	0	0	0.00
340	Travel	6,346	0	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	4,908	1,270	30,000	0.00	30,000	0.00	30,000	30,000	0.00
460	Non-consumable Items	10,700	10,411	0	0.00	0	0.00	0	0	0.00
470	Computer Software	6,286	6,075	0	0.00	0	0.00	0	0	0.00
480	Computer Hardware	186	1,200	0	0.00	0	0.00	0	0	0.00
		29,926	19,081	30,000	0.00	30,000	0.00	30,000	30,000	0.00
FUNDS 231/232 TOTAL EXPENDITURES		29,926	19,081	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 232 will be used for the 2021-2022 fiscal year and fund number 231 was used for the 2020-2021 fiscal year.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
PERS Reserve Fund (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-Beginning Fund Bal.	100,000	200,000	300,000	0.00	400,000	0.00	400,000	400,000	0.00
FUND 235 TOTAL RESOURCES	200,000	300,000	400,000	0.00	500,000	0.00	500,000	500,000	0.00
235-5400 PERS Reserve Fund - Payments to PERS									
680 PERS UAL Payments	0	0	0	0.00	500,000	0.00	500,000	500,000	0.00
	0	0	0	0.00	500,000	0.00	500,000	500,000	0.00
235-6110 PERS Reserve Fund - Operating Contingency									
810 Planned Reserve	0	0	400,000	0.00	0	0.00	0	0	0.00
	0	0	400,000	0.00	0	0.00	0	0	0.00
FUND 235 TOTAL EXPENDITURES	0	0	400,000	0.00	500,000	0.00	500,000	500,000	0.00

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

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
Chronic Absenteeism Grant (Fund 237)									
3299 Other Restricted Grants-in-aid	0	12,719	0	0.00	0	0.00	0	0	0.00
4500 Revenue from Federal Sources	22,783	0	0	0.00	0	0.00	0	0	0.00
FUND 237 TOTAL RESOURCES	22,783	12,719	0	0.00	0	0.00	0	0	0.00
237-1111 Chronic Absenteeism Grant - Elementary									
410 Consumable Supplies and Mat.	1,063	6,343	0	0.00	0	0.00	0	0	0.00
	1,063	6,343	0	0.00	0	0.00	0	0	0.00
237-1121 Chronic Absenteeism Grant - Junior High									
410 Consumable Supplies and Mat.	288	2,154	0	0.00	0	0.00	0	0	0.00
	288	2,154	0	0.00	0	0.00	0	0	0.00
237-1132 Chronic Absenteeism Grant - High School									
355 Printing and Binding	876	0	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	585	4,221	0	0.00	0	0.00	0	0	0.00
	1,461	4,221	0	0.00	0	0.00	0	0	0.00
237-2240 Chronic Absenteeism Grant - Staff Development									
124 Temporary - Classified	11,852	0	0	0.00	0	0.00	0	0	0.00
135 Classified Extra Duty	124	0	0	0.00	0	0.00	0	0	0.00
210 PERS	1,081	0	0	0.00	0	0.00	0	0	0.00
213 PERS UAL Contribution	1,737	0	0	0.00	0	0.00	0	0	0.00
220 Social Security Administration	783	0	0	0.00	0	0.00	0	0	0.00
231 Worker's Compensation	55	0	0	0.00	0	0.00	0	0	0.00
232 Unemployment Compensation	20	0	0	0.00	0	0.00	0	0	0.00
240 Contractual Employee Benefits	3,421	0	0	0.00	0	0.00	0	0	0.00
	19,073	0	0	0.00	0	0.00	0	0	0.00
237-2520 Chronic Absenteeism Grant - Fiscal Services									
690 Grant Indirect Charges	897	0	0	0.00	0	0.00	0	0	0.00
	897	0	0	0.00	0	0.00	0	0	0.00
FUND 237 TOTAL EXPENDITURES	22,782	12,718	0	0.00	0	0.00	0	0	0.00

The 2015 state legislature enacted House Bill 4002 to address chronic absences of students. Chronic absenteeism is defined as missing 10% or more school days.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
Outdoor School - Ballot Measure 99 (Fund 238)									
3299 Other Restricted Grants-in-aid	0	4,325	55,000	0.00	55,000	0.00	55,000	55,000	0.00
5400 Resources-Beginning Fund Balance	0	975	0	0.00	0	0.00	0	0	0.00
FUND 238 TOTAL RESOURCES	0	5,300	55,000	0.00	55,000	0.00	55,000	55,000	0.00
238-1111 Outdoor School - Elementary Instruction									
310 Instructional/Prof/Technical Serv.	(975)	2,039	55,000	0.00	55,000	0.00	55,000	55,000	0.00
410 Consumable Supplies and Mat.	0	3,261	0	0.00	0	0.00	0	0	0.00
	(975)	5,300	55,000	0.00	55,000	0.00	55,000	55,000	0.00
FUND 238 TOTAL EXPEND.	(975)	5,300	55,000	0.00	55,000	0.00	55,000	55,000	0.00

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

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
Health & Social Services Revenue (Fund 244)									
3299 Other Restricted Grants-in-aid	101,099	164,268	110,000	0.00	140,000	0.00	140,000	140,000	0.00
5400 Resources-Beginning Fund Bal.	175,739	173,706	180,000	0.00	175,000	0.00	175,000	175,000	0.00
FUND 244 TOTAL RESOURCES	276,838	337,974	290,000	0.00	315,000	0.00	315,000	315,000	0.00
244-2130 Health & Social Services Fund - Health Services									
111 Licensed Salaries	43,597	101,079	84,487	1.50	54,988	1.00	54,988	54,988	1.00
112 Classified Salaries	0	0	0	0.00	26,496	0.94	26,496	26,496	0.94
114 Managerial - Classified	19,992	20,782	20,884	0.40	21,406	0.40	21,406	21,406	0.40
210 PERS	6,513	10,821	12,118	0.00	11,832	0.00	11,832	11,832	0.00
213 PERS UAL Contribution	9,383	19,035	13,171	0.00	13,376	0.00	13,376	13,376	0.00
220 Social Security Administration	5,948	8,523	8,061	0.00	7,871	0.00	7,871	7,871	0.00
231 Worker's Compensation	400	511	421	0.00	412	0.00	412	412	0.00
232 Unemployment Compensation	151	218	316	0.00	309	0.00	309	309	0.00
240 Contractual Employee Benefits	10,896	19,100	25,000	0.00	25,000	0.00	25,000	25,000	0.00
340 Travel	1,620	79	0	0.00	0	0.00	0	0	0.00
355 Printing and Binding	2	0	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	4,628	3,140	125,541	0.00	153,310	0.00	153,310	153,310	0.00
	103,130	183,288	289,999	1.90	315,000	2.34	315,000	315,000	2.34
FUND TOTAL 244 TOTAL EXPEND.	103,130	183,288	289,999	1.90	315,000	2.34	315,000	315,000	2.34

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 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
Career Pathway Grant Revenue (Fund 245)									
3299 Other Restricted Grants-in-aid	0	5,954	0	0.00	0	0.00	0	0	0.00
4500 Revenue from Federal Sources	6,161	0	0	0.00	0	0.00	0	0	0.00
FUND 245 TOTAL RESOURCES	6,161	5,954	0	0.00	0	0.00	0	0	0.00
245-1131 Career Pathway Grant - High School Programs									
389 Other Non-instr/Prof/Tech Serv.	683	0	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	0	2,175	0	0.00	0	0.00	0	0	0.00
460 Non-consumable Items	5,282	3,780	0	0.00	0	0.00	0	0	0.00
	5,965	5,955	0	0.00	0	0.00	0	0	0.00
231-2520 Career Pathway Grant - Fiscal Services									
690 Grant Indirect Charges	197	0	0	0.00	0	0.00	0	0	0.00
	197	0	0	0.00	0	0.00	0	0	0.00
FUND 245 TOTAL EXPENDITURES	6,162	5,955	0	0.00	0	0.00	0	0	0.00

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

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
Student Investment Act Revenue (Fund 251)									
3299 Other Restricted Grants-in-aid	0	597,638	1,520,330	0.00	1,750,000	0.00	1,750,000	1,750,000	0.00
FUND 251 TOTAL RESOURCES	0	597,638	1,520,330	0.00	1,750,000	0.00	1,750,000	1,750,000	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 2022-2023 Adopted Budget

		Actuals	Actuals	21-22	21-22	Prop.			Adptd
		19-20	20-21	Adopted	FTE	22-23	22-23	Adopted	22-23
Description						FTE			FTE
251-1111 Student Investment Account - Elementary									
111	Licensed Salaries	0	85,328	164,426	3.00	356,591	6.70	356,591	6.70
210	PERS	0	7,577	18,909	0.00	41,008	0.00	41,008	0.00
213	PERS UAL Contribution	0	13,328	20,553	0.00	46,357	0.00	46,357	0.00
220	Social Security Administration	0	6,115	12,579	0.00	27,279	0.00	27,279	0.00
231	Worker's Compensation	0	362	658	0.00	1,426	0.00	1,426	0.00
232	Unemployment Compensation	0	160	493	0.00	1,070	0.00	1,070	0.00
240	Contractual Employee Benefits	0	18,260	45,000	0.00	45,000	0.00	45,000	0.00
245	District Paid Deferred Comp	0	300	0	0.00	0	0.00	0	0.00
310	Instructional/Prof/Technical Serv.	0	0	125,000	0.00	0	0.00	0	0.00
		0	131,430	387,618	3.00	518,731	6.70	518,731	6.70
251-1121 Student Investment Account - Junior High Programs									
111	Licensed Salaries	0	0	117,072	2.00	89,250	2.00	89,250	2.00
112	Classified Salaries	0	0	0	0.00	22,996	0.94	22,996	0.94
210	PERS	0	0	13,463	0.00	12,908	0.00	12,908	0.00
213	PERS UAL Contribution	0	0	14,634	0.00	14,592	0.00	14,592	0.00
220	Social Security Administration	0	0	8,956	0.00	8,587	0.00	8,587	0.00
231	Worker's Compensation	0	0	468	0.00	449	0.00	449	0.00
232	Unemployment Compensation	0	0	351	0.00	337	0.00	337	0.00
240	Contractual Employee Benefits	0	0	30,000	0.00	30,000	0.00	30,000	0.00
310	Instructional/Prof/Technical Serv.	0	0	50,000	0.00	35,000	0.00	35,000	0.00
		0	0	234,944	2.00	214,119	2.94	214,119	2.94
251-1131 Student Investment Account - High School Programs									
112	Classified Salaries	0	0	0	0.00	24,734	0.94	24,734	0.94
210	PERS	0	0	0	0.00	2,844	0.00	2,844	0.00
213	PERS UAL Contribution	0	0	0	0.00	3,215	0.00	3,215	0.00
220	Social Security Administration	0	0	0	0.00	1,892	0.00	1,892	0.00
231	Worker's Compensation	0	0	0	0.00	99	0.00	99	0.00
232	Unemployment Compensation	0	0	0	0.00	74	0.00	74	0.00
310	Instructional/Prof/Technical Serv.	0	0	100,000	0.00	100,000	0.00	100,000	0.00
389	Other Non-instr/Prof/Tech Serv.	0	0	40,000	0.00	0	0.00	0	0.00
		0	0	140,000	0.00	132,858	0.94	132,858	0.94
251-1220 Student Investment Account - Students w/Disabilities									
111	Licensed Salaries	0	99,888	102,766	2.00	103,480	2.00	103,480	2.00
134	Licensed Extra Duty	0	13,980	0	0.00	0	0.00	0	0.00
210	PERS	0	7,772	11,818	0.00	11,900	0.00	11,900	0.00
213	PERS UAL Contribution	0	13,672	12,846	0.00	13,452	0.00	13,452	0.00
220	Social Security Administration	0	8,550	7,862	0.00	7,916	0.00	7,916	0.00
231	Worker's Compensation	0	476	411	0.00	414	0.00	414	0.00
232	Unemployment Compensation	0	219	308	0.00	310	0.00	310	0.00
240	Contractual Employee Benefits	0	12,095	0	0.00	0	0.00	0	0.00
310	Instructional/Prof/Technical Serv.	0	0	100,000	0.00	100,000	0.00	100,000	0.00
		0	156,652	236,011	2.00	237,472	2.00	237,472	2.00

Sweet Home School District 2022-2023 Adopted Budget

		Actuals	Actuals	21-22	21-22	Prop.			Adptd
		19-20	20-21	Adopted	FTE	22-23	22-23	Adprvd	22-23
Description									FTE
251-1280 Student Investment Account - Alternative Education									
111	Licensed Salaries	0	67,710	68,043	1.00	69,744	1.00	69,744	69,744 1.00
210	PERS	0	9,703	7,825	0.00	8,021	0.00	8,021	8,021 0.00
213	PERS UAL Contribution	0	6,886	8,505	0.00	9,067	0.00	9,067	9,067 0.00
220	Social Security Administration	0	4,464	5,205	0.00	5,335	0.00	5,335	5,335 0.00
231	Worker's Compensation	0	277	272	0.00	279	0.00	279	279 0.00
232	Unemployment Compensation	0	117	204	0.00	209	0.00	209	209 0.00
240	Contractual Employee Benefits	0	15,004	15,000	0.00	15,000	0.00	15,000	15,000 0.00
245	District Paid Deferred Comp	0	600	0	0.00	0	0.00	0	0 0.00
310	Instructional/Prof/Technical Serv.	0	0	50,000	0.00	50,000	0.00	50,000	50,000 0.00
		0	104,761	155,054	1.00	157,655	1.00	157,655	157,655 1.00
251-1288 Student Investment Account - Charter School Payments									
360	Charter School Payments	0	31,675	85,000	0.00	0	0.00	0	0 0.00
		0	31,675	85,000	0.00	0	0.00	0	0 0.00
251-2120 Student Investment Account - Guidance Services									
111	Licensed Salaries	0	22,083	22,722	0.50	92,551	1.50	92,551	92,551 1.50
210	PERS	0	1,961	2,613	0.00	10,643	0.00	10,643	10,643 0.00
213	PERS UAL Contribution	0	3,449	2,840	0.00	12,032	0.00	12,032	12,032 0.00
220	Social Security Administration	0	1,689	1,738	0.00	7,080	0.00	7,080	7,080 0.00
231	Worker's Compensation	0	93	91	0.00	370	0.00	370	370 0.00
232	Unemployment Compensation	0	44	68	0.00	278	0.00	278	278 0.00
240	Contractual Employee Benefits	0	1,599	0	0.00	0	0.00	0	0 0.00
310	Instructional/Prof/Technical Serv.	0	0	50,000	0.00	50,000	0.00	50,000	50,000 0.00
		0	30,918	80,072	0.50	172,954	1.50	172,954	172,954 1.50
251-2190 Student Investment Account - Student Services									
111	Licensed Salaries	0	43,837	71,007	1.00	64,424	1.00	64,424	64,424 1.00
134	Licensed Extra Duty	0	1,777	0	0.00	0	0.00	0	0 0.00
210	PERS	0	3,992	8,166	0.00	7,409	0.00	7,409	7,409 0.00
213	PERS UAL Contribution	0	7,061	8,876	0.00	8,375	0.00	8,375	8,375 0.00
220	Social Security Administration	0	3,189	5,432	0.00	4,928	0.00	4,928	4,928 0.00
231	Worker's Compensation	0	185	284	0.00	258	0.00	258	258 0.00
232	Unemployment Compensation	0	83	213	0.00	193	0.00	193	193 0.00
240	Contractual Employee Benefits	0	7,402	15,000	0.00	15,000	0.00	15,000	15,000 0.00
310	Instructional/Prof/Technical Serv.	0	0	92,653	0.00	29,849	0.00	29,849	29,849 0.00
		0	67,526	201,631	1.00	130,436	1.00	130,436	130,436 1.00
251-2210 Student Investment Account - Instruction Services									
113	Administrators	0	0	0	0.00	116,242	1.00	116,242	116,242 1.00
210	PERS	0	0	0	0.00	13,368	0.00	13,368	13,368 0.00
213	PERS UAL Contribution	0	0	0	0.00	15,111	0.00	15,111	15,111 0.00
220	Social Security Administration	0	0	0	0.00	8,893	0.00	8,893	8,893 0.00
231	Worker's Compensation	0	0	0	0.00	465	0.00	465	465 0.00
232	Unemployment Compensation	0	0	0	0.00	349	0.00	349	349 0.00
240	Contractual Employee Benefits	0	0	0	0.00	15,000	0.00	15,000	15,000 0.00
		0	0	0	0.00	169,428	1.00	169,428	169,428 1.00

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
251-2540 Student Investment Account - Facility Services									
414 Supplies Custodial	0	25,113	0	0.00	0	0.00	0	0	0.00
460 Non-consumable Items	0	35,000	0	0.00	0	0.00	0	0	0.00
	0	60,113	0	0.00	0	0.00	0	0	0.00
251-2660 Student Investment Account - Technology Services									
112 Classified Salaries	0	10,542	0	0.00	12,303	0.25	12,303	12,303	0.25
210 PERS	0	936	0	0.00	1,415	0.00	1,415	1,415	0.00
213 PERS UAL Contribution	0	1,647	0	0.00	1,599	0.00	1,599	1,599	0.00
220 Social Security Administration	0	806	0	0.00	941	0.00	941	941	0.00
231 Worker's Compensation	0	46	0	0.00	49	0.00	49	49	0.00
232 Unemployment Compensation	0	21	0	0.00	37	0.00	37	37	0.00
240 Contractual Employee Benefits	0	564	0	0.00	0	0.00	0	0	0.00
	0	14,562	0	0.00	16,344	0.25	16,344	16,344	0.25
FUND 251 TOTAL EXPENDITURES	0	597,637	1,520,330	9.50	1,749,997	17.33	1,749,997	1,749,997	17.33

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
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Measure 98: High School Success Revenue (Fund 252)

3299 Other Restricted Grants-in-aid	532,948	543,933	602,440	0.00	625,000	0.00	625,000	625,000	0.00
FUND 252 TOTAL RESOURCES	532,948	543,933	602,440	0.00	625,000	0.00	625,000	625,000	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.	950	4,861	0	0.00	0	0.00	0	0	0.00
460 Non-consumable Items	10,662	0	0	0.00	0	0.00	0	0	0.00
480 Computer Hardware	34,184	0	0	0.00	0	0.00	0	0	0.00
	45,796	4,861	0	0.00	0	0.00	0	0	0.00

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

111 Licensed Salaries	176,796	179,591	163,914	3.00	182,998	3.00	182,998	182,998	3.00
112 Classified Salaries	8,118	25,810	49,429	1.75	23,903	0.75	23,903	23,903	0.75
132 Overtime Salaries	0	2,087	0	0.00	0	0.00	0	0	0.00
134 Licensed Extra Duty	5,910	960	0	0.00	0	0.00	0	0	0.00
210 PERS	17,438	22,418	24,534	0.00	23,794	0.00	23,794	23,794	0.00
213 PERS UAL Contribution	16,150	20,073	26,668	0.00	26,897	0.00	26,897	26,897	0.00
220 Social Security Administration	13,910	15,139	16,321	0.00	15,828	0.00	15,828	15,828	0.00
231 Worker's Compensation	797	867	853	0.00	828	0.00	828	828	0.00
232 Unemployment Compensation	361	396	640	0.00	621	0.00	621	621	0.00
240 Contractual Employee Benefits	26,581	27,942	60,000	0.00	60,000	0.00	60,000	60,000	0.00
310 Instructional/Prof/Technical Serv.	149	0	240,081	0.00	270,132	0.00	270,132	270,132	0.00
340 Travel	13,891	381	0	0.00	0	0.00	0	0	0.00
354 Advertising	0	350	0	0.00	0	0.00	0	0	0.00
355 Printing and Binding	8	120	0	0.00	0	0.00	0	0	0.00
374 Other Tuition	6,441	30,109	0	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech Serv.	0	19,327	0	0.00	0	0.00	0	0	0.00
410 Consumable Supplies and Mat.	39,705	18,304	0	0.00	0	0.00	0	0	0.00
460 Non-consumable Items	1,145	10,377	0	0.00	0	0.00	0	0	0.00
470 Computer Software	929	4,745	0	0.00	0	0.00	0	0	0.00
480 Computer Hardware	49,460	54,450	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	9,478	6,300	0	0.00	0	0.00	0	0	0.00
	387,267	439,746	582,440	4.75	605,001	3.75	605,001	605,001	3.75

252-2410 Measure 98 High School Success - Office of the Principal

114 Managerial - Classified	55,900	45,929	0	0.00	0	0.00	0	0	0.00
210 PERS	8,011	4,671	0	0.00	0	0.00	0	0	0.00
213 PERS UAL Contribution	5,685	6,582	0	0.00	0	0.00	0	0	0.00
220 Social Security Administration	4,096	3,514	0	0.00	0	0.00	0	0	0.00
231 Worker's Compensation	236	191	0	0.00	0	0.00	0	0	0.00
232 Unemployment Compensation	107	85	0	0.00	0	0.00	0	0	0.00
240 Contractual Employee Benefits	2,711	484	0	0.00	0	0.00	0	0	0.00
245 District Paid Deferred Comp	600	296	0	0.00	0	0.00	0	0	0.00
	77,346	61,752	0	0.00	0	0.00	0	0	0.00

Sweet Home School District 2022-2023 Adopted Budget

Description		Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
252-2520 Measure 98 High School Success - Fiscal Services										
690	Grant Indirect Charges	22,536	19,178	20,000	0.00	20,000	0.00	20,000	20,000	0.00
		22,536	19,178	20,000	0.00	20,000	0.00	20,000	20,000	0.00
252-2540 Measure 98 High School Success - Facilities										
351	Telephone	0	18,397	0	0.00	0	0.00	0	0	0.00
		0	18,397	0	0.00	0	0.00	0	0	0.00
FUND 252 TOTAL EXPENDITURES		532,945	543,934	602,440	4.75	625,001	3.75	625,001	625,001	3.75

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
Farm to School Grant Revenue (Fund 254)									
3299 Other Restricted Grants-in-aid	8,003	19,094	15,000	0.00	20,000	0.00	20,000	20,000	0.00
FUND 254 TOTAL RESOURCES	8,003	19,094	15,000	0.00	20,000	0.00	20,000	20,000	0.00
254-3120 Farm to School Grant - Food Preparation									
450 Food - Food Service Only	7,703	19,094	15,000	0.00	20,000	0.00	20,000	20,000	0.00
640 Dues and Fees	300	0	0	0.00	0	0.00	0	0	0.00
	8,003	19,094	15,000	0.00	20,000	0.00	20,000	20,000	0.00
FUND 254 TOTAL EXPENDITURES	8,003	19,094	15,000	0.00	20,000	0.00	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 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
K-8 State Summer Enrichment Grant Revenue (Fund 256)									
1920 Contributions/Donations	0	150	0	0.00	0	0.00	0	0	0.00
3299 Other Restricted Grants-in-aid	0	85,032	340,128	0.00	250,000	0.00	250,000	250,000	0.00
FUND 256 TOTAL RESOURCES	0	85,182	340,128	0.00	250,000	0.00	250,000	250,000	0.00
256-1460 Grades K-8 State Summer Enrichment Grant - Summer Programs									
312 Instrl. Programs Improvement Serv.	0	0	340,128	0.00	250,000	0.00	250,000	250,000	0.00
410 Consumable Supplies and Mat.	0	1,745	0	0.00	0	0.00	0	0	0.00
	0	1,745	340,128	0.00	250,000	0.00	250,000	250,000	0.00
FUND 256 TOTAL EXPENDITURES	0	1,745	340,128	0.00	250,000	0.00	250,000	250,000	0.00

This grant provides summer enrichment program activities for Kindergarten through eighth grade.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
9-12 State Summer Academic Support Grant (Fund 257)									
3299 Other Restricted Grants-in-aid	0	67,016	268,064	0.00	125,000	0.00	125,000	125,000	0.00
FUND 257 TOTAL RESOURCES	0	67,016	268,064	0.00	125,000	0.00	125,000	125,000	0.00
257-1460 Grades 9-12 State Summer Academic Support Grant - Summer Programs									
312 Instrl. Programs Improvement Serv.	0	0	268,064	0.00	125,000	0.00	125,000	125,000	0.00
410 Consumable Supplies and Mat.	0	5,834	0	0.00	0	0.00	0	0	0.00
	0	5,834	268,064	0.00	125,000	0.00	125,000	125,000	0.00
FUND 257 TOTAL EXPENDITURES	0	5,834	268,064	0.00	125,000	0.00	125,000	125,000	0.00

This grant provides summer academic support for high school students to keep them on track to graduate.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
Chintimini Talented & Gifted Program Grant (Fund 258)									
1920 Contributions/Donations	4,677	3,368	5,000	0.00	5,000	0.00	5,000	5,000	0.00
5400 Resources-Beginning Fund Bal.	0	3,008	0	0.00	0	0.00	0	0	0.00
FUND 258 TOTAL RESOURCES	4,677	6,376	5,000	0.00	5,000	0.00	5,000	5,000	0.00
258-1210 Chintimini Grant - Programs for the Talented & Gifted									
319 Other Instructional/Prof/Tech Serv.	1,570	4,707	5,000	0.00	5,000	0.00	5,000	5,000	0.00
340 Travel	99	1,669	0	0.00	0	0.00	0	0	0.00
	1,669	6,376	5,000	0.00	5,000	0.00	5,000	5,000	0.00
FUND 258 TOTAL EXPENDITURES	1,669	6,376	5,000	0.00	5,000	0.00	5,000	5,000	0.00

This is a grant that provides learning opportunities for students identified as Talented & Gifted.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
Student Body Activity Fund Revenue (Fund 260)									
1700 Extra Curricular Activities	0	0	900,000	0.00	900,000	0.00	900,000	900,000	0.00
1990 Miscellaneous	479,505	218,810	0	0.00	0	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal.	866,777	637,742	600,000	0.00	600,000	0.00	600,000	600,000	0.00
FUND 260 TOTAL RESOURCES	1,346,282	856,552	1,500,000	0.00	1,500,000	0.00	1,500,000	1,500,000	0.00
260-1113 Student Body Activity Fund - Elementary									
410 Consumable Supplies and Mat.	23,988	7,493	700,000	0.00	700,000	0.00	700,000	700,000	0.00
	23,988	7,493	700,000	0.00	700,000	0.00	700,000	700,000	0.00
260-1122 Student Body Fund - Junior High									
410 Consumable Supplies and Mat.	20,502	4,225	0	0.00	0	0.00	0	0	0.00
	20,502	4,225	0	0.00	0	0.00	0	0	0.00
260-1132 Student Body Fund - High School									
410 Consumable Supplies and Mat.	664,050	283,700	800,000	0.00	800,000	0.00	800,000	800,000	0.00
	664,050	283,700	800,000	0.00	800,000	0.00	800,000	800,000	0.00
FUND 260 TOTAL EXPENDITURES	708,540	295,418	1,500,000	0.00	1,500,000	0.00	1,500,000	1,500,000	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 2022-2023 Adopted Budget

Description		Actuals	Actuals	21-22	21-22	Proposed	Prop.	Apprvd	Adopted	Adptd
		19-20	20-21	Adopted	FTE	Adptd	22-23			22-23
Title VI-B Rural & Low Income Support Grant (Fund 261 for 2022-23, Fund 262 for 2021-22)										
4500	Revenue from Federal Sources	23,183	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00
TITLE VI-B TOTAL RESOURCES		23,183	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00
261/262-2240 Title VI-B - Staff Development (Fund 261 for 2022-23, Fund 262 for 2021-22)										
121	Substitutes - Licensed	1,691	0	0	0.00	0	0.00	0	0	0.00
220	Social Security Administration	129	0	0	0.00	0	0.00	0	0	0.00
231	Worker's Compensation	7	0	0	0.00	0	0.00	0	0	0.00
232	Unemployment Compensation	3	0	0	0.00	0	0.00	0	0	0.00
340	Travel	19,697	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00
410	Consumable Supplies and Mat.	648	0	0	0.00	0	0.00	0	0	0.00
		22,175	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00
261/262-2520 Title VI-B - Fiscal Services (Fund 261 for 2022-23, Fund 262 for 2021-22)										
690	Grant Indirect Charges	1,007	0	0	0.00	0	0.00	0	0	0.00
		1,007	0	0	0.00	0	0.00	0	0	0.00
TITLE VI-B TOTAL EXPENDITURES		23,182	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00

Title VI-B is a federal program also known as the Rural Education Initiative. Its purpose is to help rural school districts improve the quality of instruction and student academic achievement. For internal tracking, fund number 261 will be used for the 2022-2023 fiscal year and fund number 262 was used for the 2021-2022 fiscal year.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
LBL ESD IDEA Extended Assessment Grant (Fund 267)									
2200 Restricted Revenue	0	544	0	0.00	0	0.00	0	0	0.00
FUND 267 TOTAL RESOURCES	0	544	0	0.00	0	0.00	0	0	0.00
267-1220 LBL ESD Extended Assessment Grant - Students w/Disabilities									
121 Substitutes - Licensed	0	544	0	0.00	0	0.00	0	0	0.00
	0	544	0	0.00	0	0.00	0	0	0.00
FUND 267 TOTAL EXPENDITURES	0	544	0	0.00	0	0.00	0	0	0.00

This is a prior year grant. Nothing is budget for the upcoming fiscal year.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
IDEA Revenue (Funds 270 to 279 with Fund 272 for 2021-22, Fund 274 for 2022-23)									
4500 Revenue from Federal Sources	440,204	400,965	567,561	0.00	570,000	0.00	570,000	570,000	0.00
IDEA TOTAL RESOURCES	440,204	400,965	567,561	0.00	570,000	0.00	570,000	570,000	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 2024-2023 fiscal year and fund number 272 was used during the 2021-2022 fiscal year. In addition, fund numbers beginning with 27X are used for IDEA mini grants.

IDEA - 1220 Programs for Students w/Disabilities (272 for 2021-22, 274 for 2022-23 and other misc. IDEA grants)

111 Licensed Salaries	79	4,042	0	0.00	0	0.00	0	0	0.00
	79	4,042	0	0.00	0	0.00	0	0	0.00

IDEA - 1250 Programs for Students w/Disabilities (272 for 2021-22, 274 for 2022-23 and other misc. IDEA grants)

111 Licensed Salaries	74,909	142,251	138,086	2.00	144,830	2.00	144,830	144,830	2.00
112 Classified Salaries	16,413	17,330	18,516	0.75	19,939	0.75	19,939	19,939	0.75
121 Substitutes - Licensed	2,819	757	0	0.00	0	0.00	0	0	0.00
134 Licensed Extra Duty	6,000	6,000	6,000	0.00	6,000	0.00	6,000	6,000	0.00
210 PERS	14,111	22,783	18,699	0.00	19,638	0.00	19,638	19,638	0.00
213 PERS UAL Contribution	7,626	17,784	20,325	0.00	22,200	0.00	22,200	22,200	0.00
220 Social Security Administration	6,951	12,380	12,439	0.00	13,064	0.00	13,064	13,064	0.00
231 Worker's Compensation	415	686	650	0.00	683	0.00	683	683	0.00
232 Unemployment Compensation	182	314	488	0.00	512	0.00	512	512	0.00
240 Contractual Employee Benefits	28,249	12,144	42,000	0.00	42,000	0.00	42,000	42,000	0.00
313 Student Services	0	0	160,989	0.00	135,477	0.00	135,477	135,477	0.00
	157,675	232,429	418,192	2.75	404,343	2.75	404,343	404,343	2.75

IDEA - 2150 Speech (272 for 2021-22, 274 for 2022-23 and other misc. IDEA grants)

111 Licensed Salaries	54,759	56,763	0	0.00	58,468	0.80	58,468	58,468	0.80
112 Classified Salaries	69,871	42,930	69,035	2.13	20,168	0.52	20,168	20,168	0.52
134 Licensed Extra Duty	2,400	2,400	0	0.00	2,400	0.00	2,400	2,400	0.00
210 PERS	16,393	13,916	7,939	0.00	9,319	0.00	9,319	9,319	0.00
213 PERS UAL Contribution	12,165	9,602	8,629	0.00	10,535	0.00	10,535	10,535	0.00
220 Social Security Administration	8,983	7,354	5,281	0.00	6,200	0.00	6,200	6,200	0.00
231 Worker's Compensation	539	429	276	0.00	324	0.00	324	324	0.00
232 Unemployment Compensation	235	192	207	0.00	243	0.00	243	243	0.00
240 Contractual Employee Benefits	26,514	16,003	33,000	0.00	33,000	0.00	33,000	33,000	0.00
245 District Paid Deferred Comp	240	239	0	0.00	0	0.00	0	0	0.00
	192,099	149,828	124,367	2.13	140,657	1.32	140,657	140,657	1.32

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals	Actuals	21-22	21-22	Proposed	Prop.	Apprvd	Adopted	Adptd
	19-20	20-21	Adopted	FTE	22-23	22-23			FTE
IDEA - 2240 Staff Development (272 for 2021-22, 274 for 2022-23 and other misc. IDEA grants)									
111 Licensed Salaries	58,113	0	0	0.00	0	0.00	0	0	0.00
210 PERS	7,264	0	0	0.00	0	0.00	0	0	0.00
213 PERS UAL Contribution	7,525	0	0	0.00	0	0.00	0	0	0.00
220 Social Security Administration	4,025	0	0	0.00	0	0.00	0	0	0.00
231 Worker's Compensation	249	0	0	0.00	0	0.00	0	0	0.00
232 Unemployment Compensation	110	0	0	0.00	0	0.00	0	0	0.00
240 Contractual Employee Benefits	11,553	0	0	0.00	0	0.00	0	0	0.00
	88,839	0	0	0.00	0	0.00	0	0	0.00
IDEA - 2520 Fiscal Services (272 for 2021-22, 274 for 2022-23 and other misc. IDEA grants)									
690 Grant Indirect Charges	1,513	14,667	25,000	0.00	25,000	0.00	25,000	25,000	0.00
	1,513	14,667	25,000	0.00	25,000	0.00	25,000	25,000	0.00
IDEA TOTAL EXPENDITURES	440,205	400,966	567,559	4.88	570,000	4.07	570,000	570,000	4.07

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
Early Retirement Liability Fund (Fund 280)									
5400 Resources-Beginning Fund Bal.	700,000	645,927	580,000	0.00	560,000	0.00	560,000	560,000	0.00
FUND 280 TOTAL RESOURCES	700,000	645,927	580,000	0.00	560,000	0.00	560,000	560,000	0.00
280-2700 Early Retirement Plan Liability Fund - Supplemental Retirement Payments									
116 Supplemental Retirement Stipends	50,231	38,409	70,000	0.00	60,000	0.00	60,000	60,000	0.00
220 Social Security Administration	3,842	2,938	5,355	0.00	4,590	0.00	4,590	4,590	0.00
	54,073	41,347	75,355	0.00	64,590	0.00	64,590	64,590	0.00
280-6110 Early Retirement Plan Liability Fund - Operating Contingency									
810 Planned Reserve	0	0	504,645	0.00	495,410	0.00	495,410	495,410	0.00
	0	0	504,645	0.00	495,410	0.00	495,410	495,410	0.00
FUND 280 TOTAL EXPENDITURES	54,073	41,347	580,000	0.00	560,000	0.00	560,000	560,000	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 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
Gear Up Grant Revenue (Fund 282)									
5400 Resources-Beginning Fund Bal.	3,420	0	0	0.00	0	0.00	0	0	0.00
FUND 282 TOTAL RESOURCES	3,420	0	0	0.00	0	0.00	0	0	0.00
Fund 282-1131 Gear Up Fund - High School Programs									
480 Computer Hardware	3,420	0	0	0.00	0	0.00	0	0	0.00
	3,420	0	0	0.00	0	0.00	0	0	0.00
FUND 282 TOTAL EXPENDITURES	3,420	0	0	0.00	0	0.00	0	0	0.00

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

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
JOSAI Fund Revenue (Fund 283)									
5200 Interfund Transfers	7,500	7,500	7,500	0.00	7,500	0.00	7,500	7,500	0.00
5400 Resources-Beginning Fund Bal.	30,352	19,886	26,000	0.00	26,000	0.00	26,000	26,000	0.00
FUND 283 TOTAL RESOURCES	37,852	27,386	33,500	0.00	33,500	0.00	33,500	33,500	0.00
283-1490 JOSAI - Summer Programs									
389 Other Non-instr/Prof/Tech Serv.	17,966	1,250	33,500	0.00	33,500	0.00	33,500	33,500	0.00
	17,966	1,250	33,500	0.00	33,500	0.00	33,500	33,500	0.00
FUND 283 TOTAL EXPENDITURES	17,966	1,250	33,500	0.00	33,500	0.00	33,500	33,500	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 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
Bus Replacement Fund Revenue (Fund 289)									
1990 Miscellaneous	0	5,204	0	0.00	0	0.00	0	0	0.00
3222 SSF Transportation Equipment	90,805	266,993	80,000	0.00	80,000	0.00	80,000	80,000	0.00
3299 Other Restricted Grants-in-aid	0	0	269,023	0.00	0	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal.	641,736	511,019	625,000	0.00	200,000	0.00	200,000	200,000	0.00
FUND 289 TOTAL RESOURCES	732,541	783,216	974,023	0.00	280,000	0.00	280,000	280,000	0.00
289-2550 Bus Replacement Fund - Student Transportation									
564 Bus Acquisition	221,522	0	896,742	0.00	280,000	0.00	280,000	280,000	0.00
	221,522	0	896,742	0.00	280,000	0.00	280,000	280,000	0.00
289-6110 Bus Replacement Fund - Operating Contingency									
810 Planned Reserve	0	0	77,281	0.00	0	0.00	0	0	0.00
	0	0	77,281	0.00	0	0.00	0	0	0.00
FUND 289 TOTAL EXPENDITURES	221,522	0	974,023	0.00	280,000	0.00	280,000	280,000	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 2022-2023 Adopted Budget

Description		Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
Fresh Fruit & Vegetable Grant (Fund 291)										
4500	Revenue from Federal Sources	60,279	89,434	50,000	0.00	60,000	0.00	60,000	60,000	0.00
FUND 291 TOTAL RESOURCES		60,279	89,434	50,000	0.00	60,000	0.00	60,000	60,000	0.00
291-3120 Fresh Fruit & Vegetable Grant - Food Prep.										
112	Classified Salaries	4,712	10,698	11,507	0.56	20,911	0.94	20,911	20,911	0.94
114	Managerial - Classified	1,405	4,323	0	0.00	0	0.00	0	0	0.00
124	Temporary - Classified	142	0	0	0.00	0	0.00	0	0	0.00
210	PERS	895	950	1,323	0.00	2,405	0.00	2,405	2,405	0.00
213	PERS UAL Contribution	1,575	1,671	1,438	0.00	2,718	0.00	2,718	2,718	0.00
220	Social Security Administration	416	818	881	0.00	1,600	0.00	1,600	1,600	0.00
231	Worker's Compensation	268	284	368	0.00	668	0.00	668	668	0.00
232	Unemployment Compensation	11	21	35	0.00	63	0.00	63	63	0.00
240	Contractual Employee Benefits	7,888	1,174	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	0	5,176	0	0.00	0	0.00	0	0	0.00
450	Food - Food Service Only	42,967	64,319	34,448	0.00	31,635	0.00	31,635	31,635	0.00
		60,279	89,434	50,000	0.56	60,000	0.94	60,000	60,000	0.94
FUND 291 TOTAL EXPENDITURES		60,279	89,434	50,000	0.56	60,000	0.94	60,000	60,000	0.94

This grant provides healthy fruits and vegetables for elementary students to introduce them to produce that they may otherwise not get to sample.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
State Seismic Grant - Foster (Fund 292) and Holley (Fund 294)									
1990 Miscellaneous	403,446	0	0	0.00	0	0.00	0	0	0.00
3299 Other Restricted Grants-in-aid	2,748,466	0	0	0.00	0	0.00	0	0	0.00
5200 Interfund Transfers	616,590	0	0	0.00	0	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal.	0	0	0	0.00	0	0.00	0	0	0.00
FUND 292 TOTAL RESOURCES	3,768,502	0	0	0.00	0	0.00	0	0	0.00
292/294-4150 State Seismic Grant - Foster & Holley - Building Improvements									
389 Other Non-instr/Prof/Tech Serv.	2,446,881	0	0	0.00	0	0.00	0	0	0.00
520 Buildings Acquisition	1,144,665	0	0	0.00	0	0.00	0	0	0.00
590 Other Capital Outlay	165,815	0	0	0.00	0	0.00	0	0	0.00
640 Dues & Fees	11,141	0	0	0.00	0	0.00	0	0	0.00
	3,768,502	0	0	0.00	0	0.00	0	0	0.00
FUND 292/294 TOTAL EXPENDITURES	3,768,502	0	0	0.00	0	0.00	0	0	0.00

The Sweet Home School District was awarded state seismic grant in April 2017 to upgrade Foster and Holley Elementary Schools to life safety standards in case of a major earthquake. Insurance proceeds and long term maintenance funds were used to make additional improvements. The projects were completed in 2019.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
Curriculum/Instruction/Technology Fund (Fund 296)									
5200 Interfund Transfers	100,000	40,000	100,000	0.00	250,000	0.00	250,000	250,000	0.00
5400 Resources-Beginning Fund Bal.	583,170	627,011	600,000	0.00	700,000	0.00	700,000	700,000	0.00
FUND 296 TOTAL RESOURCES	683,170	667,011	700,000	0.00	950,000	0.00	950,000	950,000	0.00
296-1111 Curriculum, Instruction, Technology Fund - Elementary									
410 Consumable Supplies and Mat.	1,689	0	0	0.00	0	0.00	0	0	0.00
420 Textbooks	48,888	0	100,000	0.00	100,000	0.00	100,000	100,000	0.00
	50,577	0	100,000	0.00	100,000	0.00	100,000	100,000	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	0.00
460 Non-consumable Items	414	0	0	0.00	0	0.00	0	0	0.00
470 Computer Software	2,458	0	0	0.00	0	0.00	0	0	0.00
	2,872	0	50,000	0.00	50,000	0.00	50,000	50,000	0.00
296-1131 Curriculum, Instruction, Technology Fund - High School									
410 Consumable Supplies and Mat.	2,210	0	0	0.00	0	0.00	0	0	0.00
420 Textbooks	0	0	100,000	0.00	100,000	0.00	100,000	100,000	0.00
470 Computer Software	500	0	0	0.00	0	0.00	0	0	0.00
	2,710	0	100,000	0.00	100,000	0.00	100,000	100,000	0.00
296-1131 Curriculum, Instruction, Technology Fund - Staff Development									
310 Instructional/Prof/Technical Serv.	0	0	150,000	0.00	150,000	0.00	150,000	150,000	0.00
	0	0	150,000	0.00	150,000	0.00	150,000	150,000	0.00
296-1131 Curriculum, Instruction, Technology Fund - Operating Contingency									
810 Planned Reserve	0	0	300,000	0.00	550,000	0.00	550,000	550,000	0.00
	0	0	300,000	0.00	550,000	0.00	550,000	550,000	0.00
FUND 296 TOTAL EXPENDITURES	56,159	0	700,000	0.00	950,000	0.00	950,000	950,000	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 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
Long Term Maintenance Fund (Fund 297)									
1510 Interest on Investments	77,598	12,848	0	0.00	0	0.00	0	0	0.00
1990 Miscellaneous	288,617	516,557	0	0.00	0	0.00	0	0	0.00
3199 Other Unrestricted Grants-in-aid	189,694	241,027	25,000	0.00	100,000	0.00	100,000	100,000	0.00
5200 Interfund Transfers	433,410	100,000	750,000	0.00	900,000	0.00	900,000	900,000	0.00
5400 Resources-Beginning Fund Bal.	3,968,209	632,706	1,100,000	0.00	2,500,000	0.00	2,500,000	2,500,000	0.00
FUND 297 TOTAL RESOURCES	4,957,528	1,503,138	1,875,000	0.00	3,500,000	0.00	3,500,000	3,500,000	0.00
297-2540 Long Term Maintenance Fund - Facilities									
389 Other Non-instr/Prof/Tech Serv.	50,325	0	25,000	0.00	75,000	0.00	75,000	75,000	0.00
	50,325	0	25,000	0.00	75,000	0.00	75,000	75,000	0.00
297-4150 Long Term Maintenance Fund - Building Improvement									
520 Buildings Acquisition	4,242,541	0	0	0.00	0	0.00	0	0	0.00
590 Other Capital Outlay	31,957	0	600,000	0.00	750,000	0.00	750,000	750,000	0.00
	4,274,498	0	600,000	0.00	750,000	0.00	750,000	750,000	0.00
297-6110 Long Term Maintenance Fund - Operating Contingency									
810 Planned Reserve	0	0	1,250,000	0.00	2,675,000	0.00	2,675,000	2,675,000	0.00
	0	0	1,250,000	0.00	2,675,000	0.00	2,675,000	2,675,000	0.00
FUND 297 TOTAL EXPENDITURES	4,324,823	0	1,875,000	0.00	3,500,000	0.00	3,500,000	3,500,000	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.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
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Senate Bill 1149 Energy Conservation Fund (Fund 298)

1920 Contributions/Donations	48,780	49,206	45,000	0.00	45,000	0.00	45,000	45,000	0.00
1990 Miscellaneous	0	0	0	0.00	0	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal.	233,072	245,914	175,000	0.00	120,000	0.00	120,000	120,000	0.00
FUND 298 TOTAL RESOURCES	281,852	295,120	220,000	0.00	165,000	0.00	165,000	165,000	0.00

298-2540 SB 1149 Energy Conservation Fund - Facilities

541 Initial and Addnl Equip Purchase	35,939	0	220,000	0.00	165,000	0.00	165,000	165,000	0.00
	35,939	0	220,000	0.00	165,000	0.00	165,000	165,000	0.00
FUND 298 TOTAL EXPENDITURES	35,939	0	220,000	0.00	165,000	0.00	165,000	165,000	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 to 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.

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
Nutrition Services Fund (Fund 299)									
1610 Daily Sales Food Service	44,277	1,755	2,000	0.00	2,000	0.00	2,000	2,000	0.00
1630 Food Service-Special Function	70,244	6,882	40,000	0.00	40,000	0.00	40,000	40,000	0.00
3102 SSF-School Lunch Match	10,155	10,155	10,000	0.00	0	0.00	0	0	0.00
3299 Other Restricted Grants-in-aid	4,233	5,479	0	0.00	0	0.00	0	0	0.00
4500 Revenue from Federal Sources	694,851	938,958	800,000	0.00	850,000	0.00	850,000	850,000	0.00
4501 Ntl School Bkfst Reimbursement	153,171	0	275,000	0.00	275,000	0.00	275,000	275,000	0.00
4900 Revenue for/on Behalf of the Dist.	75,550	88,322	65,000	0.00	65,000	0.00	65,000	65,000	0.00
5400 Resources-Beginning Fund Bal.	242,269	180,849	150,000	0.00	200,000	0.00	200,000	200,000	0.00
FUND 299 TOTAL RESOURCES	1,294,750	1,232,400	1,342,000	0.00	1,432,000	0.00	1,432,000	1,432,000	0.00

299-3120 Nutrition Services - Food Preparation & Dispensing

112 Classified Salaries	269,651	219,734	309,954	13.39	330,413	13.56	330,413	330,413	13.56
114 Managerial - Classified	54,760	52,675	56,677	1.00	53,669	1.00	53,669	53,669	1.00
122 Substitutes - Classified	14,723	27,645	25,000	0.00	30,000	0.00	30,000	30,000	0.00
124 Temporary - Classified	22,622	25,867	20,000	0.00	25,000	0.00	25,000	25,000	0.00
132 Overtime Salaries	744	493	0	0.00	0	0.00	0	0	0.00
135 Classified Extra Duty	9,910	1,992	10,000	0.00	10,000	0.00	10,000	10,000	0.00
210 PERS	31,478	28,983	45,037	0.00	51,644	0.00	51,644	51,644	0.00
213 PERS UAL Contribution	37,407	44,755	48,954	0.00	58,381	0.00	58,381	58,381	0.00
220 Social Security Administration	25,475	21,943	29,960	0.00	34,355	0.00	34,355	34,355	0.00
231 Worker's Compensation	8,455	7,872	12,532	0.00	14,370	0.00	14,370	14,370	0.00
232 Unemployment Compensation	663	860	1,175	0.00	1,347	0.00	1,347	1,347	0.00
240 Contractual Employee Benefits	94,609	88,763	115,000	0.00	115,000	0.00	115,000	115,000	0.00
322 Repairs and Maintenance Serv.	149	164	0	0.00	0	0.00	0	0	0.00
340 Travel	981	425	0	0.00	0	0.00	0	0	0.00
353 Postage	0	24	0	0.00	0	0.00	0	0	0.00
354 Advertising	1,274	460	0	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech Serv.	9,337	5,539	15,000	0.00	15,000	0.00	15,000	15,000	0.00
410 Consumable Supplies and Mat.	46,299	53,197	57,711	0.00	62,821	0.00	62,821	62,821	0.00
419 Commodities Used-Cafeteria	75,550	88,322	65,000	0.00	65,000	0.00	65,000	65,000	0.00
450 Food - Food Service Only	385,688	324,582	500,000	0.00	535,000	0.00	535,000	535,000	0.00
451 Commodity Fees	3,364	6,003	0	0.00	0	0.00	0	0	0.00
460 Non-consumable Items	2,681	17,834	30,000	0.00	30,000	0.00	30,000	30,000	0.00
480 Computer Hardware	62	0	0	0.00	0	0.00	0	0	0.00
541 Initial and Addnl Equip Purchase	9,716	(1,024)	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	8,304	2,890	0	0.00	0	0.00	0	0	0.00
	1,113,902	1,019,998	1,342,000	14.39	1,432,000	14.56	1,432,000	1,432,000	14.56
FUND 299 TOTAL EXPENDITURES	1,113,902	1,019,998	1,342,000	14.39	1,432,000	14.56	1,432,000	1,432,000	14.56

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

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
General Obligation Bond Debt Service Fund Revenue (Fund 300)									
1111 Current Year's Taxes	1,533,001	1,577,125	1,690,000	0.00	1,680,000	0.00	1,680,000	1,680,000	0.00
1112 Prior Year's Taxes	40,017	41,072	30,000	0.00	40,000	0.00	40,000	40,000	0.00
1510 Interest on Investments	186	96	0	0.00	0	0.00	0	0	0.00
1990 Miscellaneous	0	1	0	0.00	0	0.00	0	0	0.00
5200 Interfund Transfers	65,000	0	0	0.00	0	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal.	309,014	343,018	290,000	0.00	270,000	0.00	270,000	270,000	0.00
FUND 300 TOTAL RESOURCES	1,947,218	1,961,312	2,010,000	0.00	1,990,000	0.00	1,990,000	1,990,000	0.00
300-5110 General Obligation Bond Debt Service Fund - Payments									
610 Redemption of Principal	1,110,000	1,185,000	1,290,000	0.00	1,385,000	0.00	1,385,000	1,385,000	0.00
621 Regular Interest	494,200	460,899	419,000	0.00	367,400	0.00	367,400	367,400	0.00
	1,604,200	1,645,899	1,709,000	0.00	1,752,400	0.00	1,752,400	1,752,400	0.00
300-7000 General Obligation Bond Debt Service Fund - Unappropriated Ending Fund Balance									
820 Reserved for Next Year	0	0	301,000	0.00	237,600	0.00	237,600	237,600	0.00
	0	0	301,000	0.00	237,600	0.00	237,600	237,600	0.00
FUND 300 TOTAL EXPENDITURES	1,604,200	1,645,899	2,010,000	0.00	1,990,000	0.00	1,990,000	1,990,000	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 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
2002 PERS Bond Debt Service Fund Revenue (Fund 310)									
1510 Interest on Investments	7,846	4,988	0	0.00	0	0.00	0	0	0.00
1970 Services Provided Other Funds	722,262	1,076,055	850,000	0.00	875,000	0.00	875,000	875,000	0.00
5400 Resources-Beginning Fund Bal.	1,640,801	371,010	1,150,000	0.00	1,050,000	0.00	1,050,000	1,050,000	0.00
FUND 310 TOTAL RESOURCES	2,370,909	1,452,053	2,000,000	0.00	1,925,000	0.00	1,925,000	1,925,000	0.00
310-2649 - 2002 PERS Debt Service Fund - Other Services									
389 Other Non-instr/Prof/Tech Serv.	1,600	1,600	2,500	0.00	2,500	0.00	2,500	2,500	0.00
	1,600	1,600	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	171,225	0	610,000	0.00	690,000	0.00	690,000	690,000	0.00
621 Regular Interest	627,074	318,149	303,299	0.00	269,871	0.00	269,871	269,871	0.00
	798,299	318,149	913,299	0.00	959,871	0.00	959,871	959,871	0.00
310-5400 - 2002 PERS Debt Service Fund - Payments to PERS									
680 PERS UAL Payments	1,200,000	0	0	0.00	0	0.00	0	0	0.00
	1,200,000	0	0	0.00	0	0.00	0	0	0.00
310-7000 - 2002 PERS Debt Service Fund - Unappropriated Ending Fund Balance									
820 Reserved for Next Year	0	0	1,084,201	0.00	962,629	0.00	962,629	962,629	0.00
	0	0	1,084,201	0.00	962,629	0.00	962,629	962,629	0.00
FUND 310 TOTAL EXPENDITURES	1,999,899	319,749	2,000,000	0.00	1,925,000	0.00	1,925,000	1,925,000	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 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 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
2003 PERS Bond Debt Service Fund Revenue (Fund 320)									
1510 Interest on Investments	10,088	6,349	0	0.00	0	0.00	0	0	0.00
1970 Services Provided Other Funds	700,000	725,000	1,000,000	0.00	1,050,000	0.00	1,050,000	1,050,000	0.00
5400 Resources-Beginning Fund Bal.	2,065,357	1,797,576	1,400,000	0.00	1,400,000	0.00	1,400,000	1,400,000	0.00
FUND 320 TOTAL RESOURCES	2,775,445	2,528,925	2,400,000	0.00	2,450,000	0.00	2,450,000	2,450,000	0.00
320-2649 2003 PERS Debt Service Fund - Other Services									
389 Other Non-instr/Prof/Tech Serv.	1,600	1,600	2,500	0.00	2,500	0.00	2,500	2,500	0.00
	1,600	1,600	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	247,079	244,472	243,555	0.00	244,358	0.00	244,358	244,358	0.00
621 Regular Interest	729,191	776,798	827,714	0.00	881,912	0.00	881,912	881,912	0.00
	976,270	1,021,270	1,071,269	0.00	1,126,270	0.00	1,126,270	1,126,270	0.00
320-7000 2003 PERS Debt Service Fund - Unappropriated Ending Fund Balance									
820 Reserved for Next Year	0	0	1,326,231	0.00	1,321,230	0.00	1,321,230	1,321,230	0.00
	0	0	1,326,231	0.00	1,321,230	0.00	1,321,230	1,321,230	0.00
FUND 320 TOTAL EXPENDITURES	977,870	1,022,870	2,400,000	0.00	2,450,000	0.00	2,450,000	2,450,000	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 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
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Capital Projects Fund Revenue (Fund 400)

1510 Interest on Investments	44,094	7,219	0	0.00	0	0.00	0	0	0.00
1990 Miscellaneous	699,542	0	0	0.00	0	0.00	0	0	0.00
3299 Other Restricted Grants-in-aid	3,536,375	0	0	0.00	0	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal.	4,314,511	1,944,837	975,000	0.00	0	0.00	0	0	0.00
FUND 400 TOTAL RESOURCES	8,594,522	1,952,056	975,000	0.00	0	0.00	0	0	0.00

400-4150 Capital Projects Fund - Building Acquisition

383 Architect/Engineer Services	94,034	33,965	0	0.00	0	0.00	0	0	0.00
389 Other Non-instr/Prof/Tech Serv.	32,923	970	0	0.00	0	0.00	0	0	0.00
520 Buildings Acquisition	6,522,729	1,234,063	975,000	0.00	0	0.00	0	0	0.00
	6,649,686	1,268,998	975,000	0.00	0	0.00	0	0	0.00

Sweet Home voters passed a \$4 million general obligation bond in May 2017. By passing the bond, Sweet Home also received a \$4 million Oregon School Capital Improvement Program matching grant. Bond and grant proceeds were used for school facility improvements.

FUND 400 TOTAL EXPENDITURES	6,649,686	1,268,998	975,000	0.00	0	0.00	0	0	0.00
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TOTAL ALL FUNDS	48,831,926	32,505,046	55,024,934	318.27	55,584,273	320.13	55,584,273	56,284,273	320.13
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Sweet Home School District 2022-2023 Adopted Budget

Full Time Equivalent (FTE) Staffing Comparison

General Fund

	# of Staff			# of Staff	
	FTE	% of Total		FTE	% of Total
2021-22 Adopted Budget			2022-23 Proposed Budget		
Licensed	120.3	44.6%	Licensed	116.5	43.9%
Classified/Confidential	132.9	49.2%	Classified/Confidential	132.1	49.8%
Admin./Supervisory	16.8	6.2%	Admin./Supervisory	16.8	6.3%
Total	270.0	100.0%	Total	265.4	100.0%

Other Funds

	# of Staff			# of Staff	
	FTE	% of Total		FTE	% of Total
2021-22 Adopted Budget			2022-23 Proposed Budget		
Licensed	20.0	41.1%	Licensed	24.3	44.2%
Classified/Confidential	25.9	53.2%	Classified/Confidential	27.9	50.7%
Admin./Supervisory	2.8	5.7%	Admin./Supervisory	2.8	5.1%
Total	48.7	100.0%	Total	55.0	100.0%

Total

	# of Staff			# of Staff	
	FTE	% of Total		FTE	% of Total
2021-22 Adopted Budget			2022-23 Proposed Budget		
Licensed	140.3	44.0%	Licensed	140.8	44.0%
Classified/Confidential	158.8	49.8%	Classified/Confidential	160.0	49.9%
Admin./Supervisory	19.6	6.2%	Admin./Supervisory	19.6	6.1%
Total	318.7	100.0%	Total	320.4	100.0%

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
General Fund Revenue Summary									
1111 Current Year's Taxes	4,791,809	5,018,647	5,050,000		5,325,000		5,325,000	5,325,000	
1112 Prior Year's Taxes	122,454	127,236	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	18,654,571	18,932,246	19,750,000		20,500,000		20,500,000	20,500,000	
3103 Common School Funds	224,906	222,437	237,393		246,595		246,595	246,595	
3104 State Managed County Timber	116,600	93,041	50,000		50,000		50,000	50,000	
4801 Federal Forest Fees	79,874	71,233	70,000		60,000		60,000	60,000	
Revenue Subject to SSF Formula	23,990,214	24,464,840	25,257,393		26,281,595		26,281,595	26,281,595	
1120 Local Option Taxes	256,066	269,518	270,000		290,000		290,000	290,000	
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	250,678	112,542	50,000		120,000		120,000	120,000	
1800 Community Services Activities	20,772	16,106	25,000		25,000		25,000	25,000	
1910 Rentals	46,692	25,344	25,000		25,000		25,000	25,000	
1960 Recovery of Prior Yr Expend	0	0	0		0		0	0	
1980 Fees Charged to Grants	52,199	73,067	60,000		60,000		60,000	60,000	
1990 Miscellaneous	70,072	22,863	90,000		50,000		50,000	50,000	
2102 General ESD	110,160	103,798	175,000		125,000		125,000	125,000	
3199 Other Unrestricted Grants-in-aid	14,765	420	30,000		15,000		15,000	15,000	
4500 Revenue from Federal Sources	0	0	0		0		0	0	
5400 Resources-Beginning Fund Bal.	1,846,171	1,206,472	2,575,000		3,000,000		3,000,000	3,700,000	
Revenue Outside SSF Formula	2,667,575	1,830,130	3,300,000		3,710,000		3,710,000	4,410,000	
TOTAL	26,657,789	26,294,970	28,557,393		29,991,595		29,991,595	30,691,595	

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
General Fund Summary by Function Number									
1111/13 Primary	4,664,921	4,335,487	4,787,558	57.03	4,823,654	56.81	4,823,654	4,823,654	56.81
1121 Junior High Programs	1,385,512	1,353,851	1,460,831	17.13	1,548,898	17.44	1,548,898	1,548,898	17.44
1122 Junior High Extracurricular	57,442	9,583	62,112	0.00	62,297	0.00	62,297	62,297	0.00
1131 High School Programs	2,602,591	2,604,278	2,879,552	30.69	2,964,823	29.95	2,964,823	2,964,823	29.95
1132 High School Extracurricular	460,649	473,369	299,753	0.00	307,470	0.00	307,470	307,470	0.00
1210 Programs for the Talented & Gifted	17,849	15,874	23,036	0.25	23,819	0.25	23,819	23,819	0.25
1220 Restrictive Programs/Disabled	1,416,088	1,211,669	1,826,352	31.23	1,796,258	29.81	1,796,258	1,796,258	29.81
1250 Less Restrictive Programs/Disab.	1,447,343	1,335,397	1,686,173	31.04	1,850,670	32.47	1,850,670	1,850,670	32.47
1280 Alternative Education	269,589	150,967	342,504	5.06	241,766	3.88	241,766	241,766	3.88
1288 Charter Schools	983,683	1,066,407	1,175,000	0.00	1,300,000	0.00	1,300,000	1,300,000	0.00
1291 English Second Lang. Program	60,271	62,889	65,813	0.75	69,927	0.75	69,927	69,927	0.75
1292 Teen Parent Program	15,806	16,408	13,820	0.20	14,219	0.20	14,219	14,219	0.20
1460 Special Programs, Summer Sch.	10,919	2,476	14,559	0.00	14,614	0.00	14,614	14,614	0.00
2115 Student Safety	1,099	0	53,500	0.00	55,000	0.00	55,000	55,000	0.00
2120 Guidance Services	539,755	409,519	628,582	7.50	669,643	7.50	669,643	669,643	7.50
2130 Health Services	6,365	10,939	68,907	0.50	16,000	0.00	16,000	16,000	0.00
2140 Psychological Services	2,580	2,680	10,500	0.00	10,500	0.00	10,500	10,500	0.00
2150 Speech/Audiology Services	117,933	120,964	207,589	1.93	131,564	1.00	131,564	131,564	1.00
2190 Student Services Direction	255,855	285,726	249,787	2.00	276,272	2.00	276,272	276,272	2.00
2210 Improvement of Instruction Svs	78,206	86,683	228,448	1.00	126,213	0.00	126,213	126,213	0.00
2211 Instruction Direction	191,948	177,991	207,172	1.35	187,913	1.35	187,913	187,913	1.35
2222 Library/Media Center	330,348	349,304	380,262	7.00	364,546	6.25	364,546	364,546	6.25
2230 Assessment & Testing	2,764	2,110	2,985	0.00	3,993	0.00	3,993	3,993	0.00
2240 Instructional Staff Development	0	18,717	0	0.00	0	0.00	0	0	0.00
2310 Board of Education Services	41,052	87,619	79,250	0.00	93,000	0.00	93,000	93,000	0.00
2320 Superintendent's Office	325,216	305,886	318,359	2.00	349,134	2.00	349,134	349,134	2.00
2410 Office of the Principal	1,557,260	1,680,048	2,027,379	21.04	2,113,255	21.04	2,113,255	2,113,255	21.04
2510 Director of Business Services	217,769	226,321	237,265	2.00	242,427	2.00	242,427	242,427	2.00
2520 Fiscal Services	160,204	312,926	188,533	2.38	196,176	2.38	196,176	196,176	2.38
2540 Facility Operation & Maintenance	4,297,361	3,816,258	3,872,316	21.34	4,036,809	21.46	4,036,809	4,036,809	21.46
2541 Direction of Facilities/Maintenance	189,998	199,992	199,826	1.38	221,492	1.38	221,492	221,492	1.38
2550 Student Transportation Services	1,389,546	1,135,422	1,467,244	17.44	1,670,754	17.19	1,670,754	1,670,754	17.19
2551 Direction of Transportation	198,819	208,704	240,583	2.63	254,550	2.63	254,550	254,550	2.63
2574 Printing, Publishing, Duplicating	27,719	39,714	50,119	0.63	55,116	0.63	55,116	55,116	0.63
2624 Planning Services	8,408	6,814	8,576	0.00	8,609	0.00	8,609	8,609	0.00
2640 Staff Services	2,065	1	0	0.00	0	0.00	0	0	0.00
2660 Technology Service	404,109	429,779	437,374	3.50	537,834	4.00	537,834	537,834	4.00
2690 Other Support Services	169,651	206,322	185,000	0.00	195,000	0.00	195,000	195,000	0.00
3300 Community Services	220,121	233,494	303,649	1.00	356,711	1.00	356,711	356,711	1.00
5200 Interfund Transfers	1,322,500	247,500	957,500	0.00	1,257,500	0.00	1,257,500	1,257,500	0.00
6110 Operating Contingency	0	0	1,309,623	0.00	1,543,166	0.00	1,543,166	2,243,166	0.00
	25,451,314	23,240,088	28,557,391	269.99	29,991,592	265.37	29,991,592	30,691,592	265.37

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
General Fund Summary by Object Number									
111 Licensed Salaries	6,234,904	6,039,194	6,885,802	120.30	6,774,423	116.50	6,774,423	6,774,423	116.50
112 Classified Salaries	3,491,213	3,443,745	4,122,622	132.88	4,338,967	132.05	4,338,967	4,338,967	132.05
113 Administrators	1,210,473	1,268,370	1,290,490	11.60	1,323,422	11.60	1,323,422	1,323,422	11.60
114 Managerial	344,335	355,282	397,569	5.20	424,942	5.20	424,942	424,942	5.20
121 Substitutes - Licensed	140,967	95,472	241,000	0.00	241,000	0.00	241,000	241,000	0.00
122 Substitutes - Classified	368,410	212,326	406,000	0.00	421,000	0.00	421,000	421,000	0.00
123 Temporary - Licensed	188,248	145,283	0	0.00	0	0.00	0	0	0.00
124 Temporary - Classified	401,447	237,291	88,000	0.00	133,000	0.00	133,000	133,000	0.00
132 Overtime Salaries	32,799	16,392	32,000	0.00	32,000	0.00	32,000	32,000	0.00
134 Licensed Extra Duty	174,047	195,018	342,320	0.00	356,820	0.00	356,820	356,820	0.00
135 Classified Extra Duty	165,884	125,352	17,160	0.00	17,160	0.00	17,160	17,160	0.00
210 PERS	1,284,340	1,227,878	1,579,867	0.00	1,602,266	0.00	1,602,266	1,602,266	0.00
213 PERS UAL Contribution	1,283,337	1,562,471	1,717,247	0.00	1,810,257	0.00	1,810,257	1,810,257	0.00
220 Social Security	924,929	877,639	1,057,458	0.00	1,075,800	0.00	1,075,800	1,075,800	0.00
231 Worker's Compensation	78,134	96,963	125,571	0.00	130,326	0.00	130,326	130,326	0.00
232 Unemployment Compensation	24,056	22,752	41,429	0.00	42,023	0.00	42,023	42,023	0.00
240 Contractual Employee Benefits	2,447,250	2,490,634	2,994,500	0.00	3,053,000	0.00	3,053,000	3,053,000	0.00
241 Tuition Reimb. - Admin	11,111	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
242 Tuition Reimb. - Certified	21,885	17,129	20,000	0.00	20,000	0.00	20,000	20,000	0.00
243 Conference Reimb. - Certified	1,279	608	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	15,860	13,691	20,750	0.00	32,750	0.00	32,750	32,750	0.00
249 P Choice Enroll Fee	1,364	1,365	2,000	0.00	2,000	0.00	2,000	2,000	0.00
310 Instructional/Prof/Tech Services	0	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	15,000	0.00	15,000	15,000	0.00
321 Cleaning Services	12,221	13,450	12,500	0.00	15,000	0.00	15,000	15,000	0.00
322 Repairs and Maint Services	47,718	39,891	54,360	0.00	54,760	0.00	54,760	54,760	0.00
324 Rentals	5,056	17,927	6,000	0.00	8,000	0.00	8,000	8,000	0.00
325 Electricity	274,954	257,253	367,000	0.00	378,000	0.00	378,000	378,000	0.00
326 Fuel (Heating)	144,573	146,856	213,000	0.00	226,000	0.00	226,000	226,000	0.00
327 Water and Sewage	151,027	136,173	244,000	0.00	244,000	0.00	244,000	244,000	0.00
328 Garbage	73,719	56,572	88,000	0.00	90,500	0.00	90,500	90,500	0.00
330 Student Transp. Services	52,280	16,160	850	0.00	850	0.00	850	850	0.00
331 Reimbursable Student Transp.	33,389	10,440	75,000	0.00	75,000	0.00	75,000	75,000	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	34,557	10,505	38,555	0.00	38,855	0.00	38,855	38,855	0.00
351 Telephone/Internet Access	132,801	183,725	147,800	0.00	147,800	0.00	147,800	147,800	0.00
353 Postage	25,162	19,152	25,000	0.00	25,000	0.00	25,000	25,000	0.00
354 Advertising	474	5,961	3,500	0.00	3,500	0.00	3,500	3,500	0.00
355 Printing and Binding	5,449	16,183	44,145	0.00	42,475	0.00	42,475	42,475	0.00
359 Other Communication Services	0	0	0	0.00	0	0.00	0	0	0.00
360 Charter School Payments	983,683	1,066,407	1,175,000	0.00	1,300,000	0.00	1,300,000	1,300,000	0.00
374 Other Tuition	570	8,825	35,000	0.00	35,000	0.00	35,000	35,000	0.00
381 Audit Services	23,200	24,350	25,000	0.00	27,000	0.00	27,000	27,000	0.00
382 Legal Services	4,003	31,192	20,000	0.00	30,000	0.00	30,000	30,000	0.00
383 Architect/Engineering Services	55,441	2,160	15,000	0.00	15,000	0.00	15,000	15,000	0.00

Sweet Home School District 2022-2023 Adopted Budget

Description	Actuals 19-20	Actuals 20-21	21-22 Adopted	21-22 FTE Adptd	Proposed 22-23	Prop. 22-23 FTE	Apprvd 22-23	Adopted 22-23	Adptd 22-23 FTE
384 Negotiation Services	0	0	7,500	0.00	8,000	0.00	8,000	8,000	0.00
388 Election Services	0	10,960	4,000	0.00	5,000	0.00	5,000	5,000	0.00
389 Other Non-instr/Prof/Tech Svcs	1,072,728	617,426	569,000	0.00	575,500	0.00	575,500	575,500	0.00
410 Consumable Supplies and Mat.	234,368	180,892	278,332	0.00	374,599	0.00	374,599	374,599	0.00
412 Supplies Tires	8,251	1,119	15,000	0.00	15,000	0.00	15,000	15,000	0.00
413 Supplies Vehicle Parts	37,250	20,647	70,000	0.00	70,000	0.00	70,000	70,000	0.00
414 Supplies Custodial	96,945	82,518	135,000	0.00	133,000	0.00	133,000	133,000	0.00
415 Supplies Maintenance	466,299	747,852	382,500	0.00	382,500	0.00	382,500	382,500	0.00
416 Supplies Grounds	23,803	21,298	26,000	0.00	26,000	0.00	26,000	26,000	0.00
417 Supplies Maint Vehicles	8,593	6,608	8,000	0.00	8,000	0.00	8,000	8,000	0.00
420 Textbooks	1,558	144	1,970	0.00	1,970	0.00	1,970	1,970	0.00
430 Library Books	9,914	8,319	10,100	0.00	14,730	0.00	14,730	14,730	0.00
440 Periodicals	578	2,501	3,104	0.00	3,305	0.00	3,305	3,305	0.00
460 Non-consumable Items	545,181	163,216	217,717	0.00	272,163	0.00	272,163	272,163	0.00
470 Computer Software	43,970	67,091	43,391	0.00	49,391	0.00	49,391	49,391	0.00
480 Computer Hardware	147,767	97,514	64,778	0.00	100,295	0.00	100,295	100,295	0.00
520 Building Improvement	0	0	0	0.00	0	0.00	0	0	0.00
541 Initial and Addnl Equip Purchase	0	84,486	0	0.00	0	0.00	0	0	0.00
542 Replacement Equipment Purch.	22,681	0	60,000	0.00	60,000	0.00	60,000	60,000	0.00
552 Vehicle Replacement	0	0	0	0.00	0	0.00	0	0	0.00
564 Bus Acquisition	231,082	0	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	52,574	102,764	41,880	0.00	71,080	0.00	71,080	71,080	0.00
651 Liability Insurance	69,480	77,081	103,000	0.00	115,000	0.00	115,000	115,000	0.00
653 Property Insurance Premiums	147,243	192,118	208,000	0.00	248,000	0.00	248,000	248,000	0.00
655 Settlements	2,000	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	1,050,000	100,000	750,000	0.00	900,000	0.00	900,000	900,000	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	40,000	100,000	0.00	250,000	0.00	250,000	250,000	0.00
718 Transfer to GO Bond Debt Service	65,000	0	0	0.00	0	0.00	0	0	0.00
810 Planned Reserve	0	0	1,309,623	0.00	1,543,166	0.00	1,543,166	2,243,166	0.00
TOTAL	25,451,314	23,240,091	28,557,390	269.98	29,991,595	265.35	29,991,595	30,691,595	265.35

Budget Committee Notice

April 13, 2022 | The New Era | PAGE 17

CLASSIFIEDS

Public Notices

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, 2022 to June 30, 2023 will be held at 1920 Long Street, Sweet Home, OR 97386. The meeting will take place on May 9, 2022 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 9, 2022 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/> (April 13)

IN THE CIRCUIT COURT OF THE STATE OF OREGON FOR THE COUNTY OF LINN IN THE MATTER OF THE ESTATE OF James H. Theophilus, deceased. Case No. 22PB03140. NOTICE TO INTERESTED PERSONS NOTICE IS HEREBY GIVEN that the undersigned has been appointed personal representative of the above estate. All persons having claims against the estate are required to

Public Notices

IN THE CIRCUIT COURT OF THE STATE OF OREGON FOR THE COUNTY OF LINN IN THE MATTER OF THE ESTATE OF WILLIAM ROY ELLIOTT, Deceased. Case No. 22PB03320 NOTICE TO INTERESTED PERSONS Notice is hereby given that Alison L. Plemons has been appointed and has qualified as the personal representative of the estate. All persons having claims against the estate are hereby required to present their claims, within four months after the date of first publication of this notice, as stated below, to the personal representative at: 1275 Main Street or P. O. Box 486, Sweet Home, Oregon 97386, or the claims may be barred. All persons whose rights may be affected by the proceedings in this estate may obtain additional information from the records of the Court, the personal representative, or the attorney for the personal representative. Dated and first published: April 13, 2022
Personal Representative
Alison L. Plemons
Attorney for Personal Representative
Robert Snyder
Attorney at Law
541-367-5191
(April 13-27)

IN THE CIRCUIT COURT OF THE STATE OF OREGON FOR THE COUNTY OF LINN. NOTICE TO INTERESTED PERSONS In the Matter of the Estate of

Public Notices

NOTICE OF BUDGET COMMITTEE MEETING A public meeting of the Budget Committee of the Sweet Home Fire and Ambulance District, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023, will be held at the Jim Riggs Community Center, 880 18th Ave, Sweet Home, Oregon 97386. The meeting will take place on April 19, 2022 at 7 o'clock p.m. The purpose of this meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after April 19, 2022 at 1099 Long Street, Sweet Home, Oregon 97386, between the hours of 8:00 a.m. and 4:30 p.m. Dave Barringer, Fire Chief, Sweet Home Fire and Ambulance District.
(April 13)

IN THE CIRCUIT COURT OF THE STATE OF OREGON FOR LINN COUNTY Probate Department In the Matter of the Estate of: NITA M. LEMKE Deceased. Case No. 22OPB02777 NOTICE TO INTERESTED PERSONS NOTICE IS GIVEN that Timothy Aaron Lemke has

Public Notices

In the Matter of the Estate of Gwenn Frances Marchese NOTICE TO INTERESTED PERSONS Case No. 22PB02927 NOTICE IS HEREBY GIVEN that the Circuit Court of Linn County, State of Oregon, has appointed the undersigned as Personal Representative of the Estate of Gwenn Frances Marchese, deceased. All persons having claims against said estate are required to present the same with proper vouchers, to the personal representative in care of Sarah Castleton of Vidrio Park & Jarvis, LLC, Attorneys Law, 201 1st Ave. W., Albany, OR 97317, within four (4) months after the date of publication of this notice, or the claim may be barred. All persons whose rights may be affected by the proceedings may obtain additional information from the records of the court, the personal representative or the attorney for the personal representative. DATED and published: April 6, 2022.
Scott W. Seaver
Personal Representative
c/o Sarah Castleton
Vidrio Park & Jarvis, LLC
201 1st Ave W.
Albany, OR 97321
(541) 926-5504
(April 6 - 20)

NOTICE OF ONLINE AUCTION SQUARED STORAGE 1294- 44th Sweet Home, OR 97386 Online bid www.storage-treasures.com, ends at 10:00 a.m.

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

et Jour... Staff Resources Infinite Visions SafeSchools Training AESOP IRS Login Portfolio ODE Security Property Tax Rates Other Bookmarks Sweet Home Schoo... CEP 2018 by District Comm

Student Services

Family Services

Homeless Education / Title X

Special Education

Speech and Language

Talented and Gifted

Teen Parent Services

- Prudent investment of available cash resources

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, 2022 to June 30, 2023 will be held at 1920 Long Street, Sweet Home, OR 97386. The meeting will take place on May 9, 2022 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 9, 2022 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.

Budget Calendar



2022																											
January							February							March							April						
Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1			1	2	3	4	5			1	2	3	4	5							
2	3	4	5	6	7	8	6	7	8	9	10	11	12	6	7	8	9	10	11	12							
9	10	11	12	13	14	15	13	14	15	16	17	18	19	13	14	15	16	17	18	19							
16	17	18	19	20	21	22	20	21	22	23	24	25	26	20	21	22	23	24	25	26							
23	24	25	26	27	28	29	27	28						27	28	29	30	31									
30	31																										
May							June																				
Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2	1	2	3	4	5	6	7				1	2	3	4							
3	4	5	6	7	8	9	8	9	10	11	12	13	14	5	6	7	8	9	10	11							
10	11	12	13	14	15	16	15	16	17	18	19	20	21	12	13	14	15	16	17	18							
17	18	19	20	21	22	23	22	23	24	25	26	27	28	19	20	21	22	23	24	25							
24	25	26	27	28	29	30	29	30	31					26	27	28	29	30									

2022-2023 PROPOSED BUDGET CALENDAR

Mon. - Nov. 8, 2021	Board appoints Budget Committee members. BP-DBEA
Mon. - Jan. 10, 2022	Board Approval of 2022-23 Budget Calendar.
Wed. - April 13, 2022	Publish <u>Notice Of Budget Committee Meeting</u> 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 6, 2022	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 9, 2022	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 11, 2022	2nd Budget Committee Meeting (6 p.m.) (if necessary)
Thurs. - May 12, 2022	3rd Budget Committee Meeting (6 p.m.) (if necessary)
Wed. - May 25, 2022 (could be published Wed., May 18, 2022 if the budget is approved on May 9, 2022)	Publication of the <u>Notice Of Budget Hearing (ED1)</u> . Must be published in a newspaper not less than 5 days or more than 30 days before the hearing.
Mon. - June 13, 2022	Regular Board Meeting: Public Hearing On The 2022-2023 Budget, Adoption, Make Appropriations, Declare The Tax Levy.
Fri. - July 15, 2022	Deadline to certify the tax levy to the County Assessor.

Form ED-1 (from May 18, 2022 The New Era)

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Sweet Home School District School Board will be held on June 13, 2022 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, 2022 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 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance	\$9,547,540	\$10,801,784	\$11,281,784
Current Year Property Taxes, other than Local Option Taxes	6,595,772	6,740,000	7,005,000
Current Year Local Option Property Taxes	289,518	270,000	290,000
Other Revenue from Local Sources	3,052,716	3,222,000	3,337,000
Revenue from Intermediate Sources	104,342	175,000	125,000
Revenue from State Sources	21,271,777	23,754,186	24,358,595
Revenue from Federal Sources	3,365,407	9,104,461	7,931,393
Interfund Transfers	247,500	957,500	1,257,500
All Other Budget Resources (Bond Proceeds)			
Total Resources	\$44,454,572	\$55,024,931	\$55,584,272

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$14,140,786	\$16,007,785	\$16,545,198
Other Associated Payroll Costs	7,211,931	8,763,404	9,080,451
Purchased Services	2,913,892	11,963,747	10,634,617
Supplies & Materials	3,020,711	3,916,324	4,177,850
Capital Outlay	1,527,164	2,751,742	1,255,000
Other Objects (except debt service & interfund transfers)	457,734	427,880	1,010,080
Debt Service*	2,985,318	3,693,568	3,838,541
Interfund Transfers*	247,500	957,500	1,257,500
Operating Contingency		3,841,549	5,263,578
Unappropriated Ending Fund Balance & Reserves	11,949,536	2,711,432	2,521,459
Total Requirements	\$44,454,572	\$55,024,931	\$55,584,272

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

1000 Instruction	\$14,868,005	\$24,119,761	\$23,963,100
FTE	193	198	201
2000 Support Services	11,770,307	16,409,688	15,615,601
FTE	100	104	102
3000 Enterprise & Community Service	1,364,910	1,716,433	1,874,495
FTE	16	16	16
4000 Facility Acquisition & Construction	1,268,996	1,575,000	750,000
FTE	0	0	0
5000 Other Uses	0	0	500,000
5100 Debt Service*	2,985,318	3,693,568	3,838,541
5200 Interfund Transfers*	247,500	957,500	1,257,500
6000 Contingency		3,841,549	5,263,578
7000 Unappropriated Ending Fund Balance	11,949,536	2,711,432	2,521,459
Total Requirements	\$44,454,572	\$55,024,931	\$55,584,272
Total FTE	309	318	319

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

Resources and requirements have increased in the 2022-2023 budget due to expected additional state and federal funding that will primarily be used for instructional and student support services.

PROPERTY TAX LEVIES

	Rate or Amt Imposed	Rate or Amt Imposed	Rate or Amt Approved
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	\$1,672,000	\$1,722,000	\$1,774,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$10,695,000	
Other Bonds	\$9,989,358	
Other Borrowings		
Total	\$20,684,358	

Budget Resolution

SWEET HOME SCHOOL DISTRICT NO. 55

Resolution #03-2122

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 2022-2023 in a total sum of \$56,284,272 now on file in the District Business Office.

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2022 and for the purposes shown below are hereby appropriated:

<u>GENERAL FUND (100)</u>		<u>SPECIAL REVENUE FUND (200-299)</u>	
Instruction	\$15,018,420	Instruction	\$8,944,679
Supporting Services	11,815,799	Supporting Services	3,794,802
Enterprise & Community Services	356,711	Enterprise & Community Services	1,517,785
Facilities Acquisition & Construction	0	Facilities Acquisition & Construction	750,000
Transfers	1,257,500	Other Uses - UAL Payment to PERS	500,000
Debt Service	0	Operating Contingency	3,720,410
Operating Contingency	2,243,166		
Total General Fund	\$ 30,691,596	Total Special Revenue Fund	\$19,227,676
<u>DEBT SERVICE FUND (300, 310, 320)</u>		<u>CAPITAL IMPROVEMENT FUND (400)</u>	
Supporting Service	\$5,000	Instruction	\$ 0
Debt Service Fund Payments	3,838,541	Supporting Services	0
*Unappropriated – Committed (PERS funds)	2,283,859	Facilities Acquisition & Construction	0
*Unappropriated – Restricted (GO fund)	237,600	Operating Contingency	0
Total Debt Service Fund	\$6,365,000	Total Capital Improvement Fund	\$0
<u>TRUST AND AGENCY FUND (701-720)</u>		TOTAL APPROPRIATIONS ALL FUNDS	<u>\$53,762,813</u>
Instruction	\$ 0	TOTAL UNAPPROPRIATED ALL FUNDS	<u>\$2,521,459</u>
Support Services	0		
Operating Contingency	0		
Total Trust and Agency Fund	\$ 0	TOTAL BUDGET:	<u>\$ 56,284,272</u>

*(Unappropriated funds are not 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 \$1,774,000 for bonds; and that these taxes are hereby imposed and categorized for tax year 2022-2023 upon the assessed value of all taxable property within the district.

Education Limitation

General Fund	\$5.0057 /\$1,000
Local Option	\$0.3000 /\$1,000
Debt Service Fund	

Excluded from Education Limitation

\$1,774,000

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 2021-2022 ending fund balances and revenues for specific uses in FY 2022-2023:

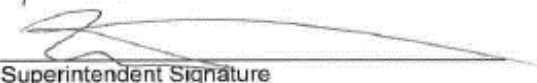
1. **Committed Fund Balances** – The ending balance of each of the following funds is "**Committed**" in accordance with the purposes stated for each fund or program in the FY 2022-2023 adopted budget:
 - PERS Debt Service Fund 310 for 2002 Series Borrowing
 - PERS Debt Service Fund 320 for 2003 Series 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 13th day of June 2022.



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
2022-2023**

To assessor of Linn County

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

☐ Check here if this is
an amended form.

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.

<u>1920 Long Street</u> Mailing Address of District	<u>Sweet Home,</u> City	<u>OR</u> State	<u>97386</u> ZIP Code	<u>6/16/2022</u> Date Submitted
<u>Kevin Strong</u> Contact person	<u>Business Manager</u> Title	<u>541-367-7122</u> Daytime telephone number	<u>kevin.strong@sweethome.k12.or.u</u> 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

PART I: TOTAL PROPERTY TAX LEVY		Subject to Education Limits		
		Rate — or — Dollar Amount		
1.	Rate per \$1,000 levied (within permanent rate limit).....1	5.0057		Excluded from Measure 5 Limits
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			1,774,000
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			1,774,000

PART II: RATE LIMIT CERTIFICATION

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

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	Nov. 6, 2018	2019-2020	2023-2024	\$0.30 per \$1,000

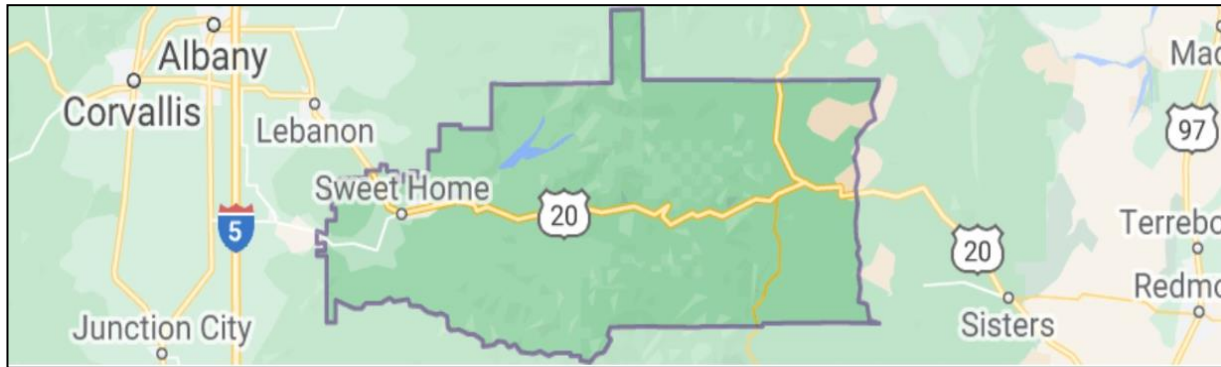
150-504-060 (Rev. 11-05-21)

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.

Additional Information

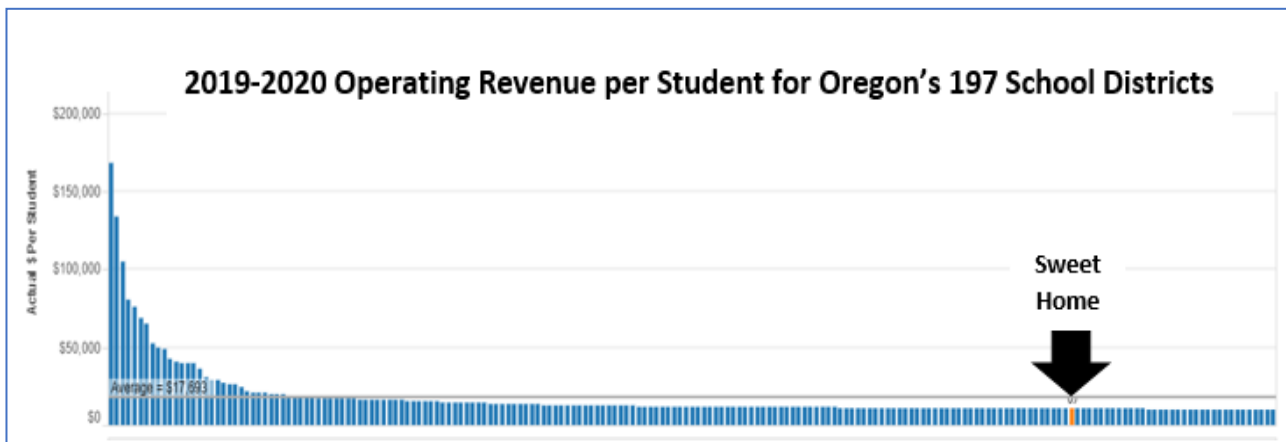
The Sweet Home School District covers 1,020.08 square miles. Based on geographic area, the Sweet Home School District is the 28th largest of Oregon's 197 school districts.



Major District Property Taxpayers

Taxpayer	Business	AV	RMV
Timber Service Co.	Forest Products	\$57,582,788	\$101,058,060
Weyerhaeuser	Forest Products	\$22,124,884	\$37,056,090
Lumen Technologies	Communications	\$18,784,000	\$18,784,000
PacifiCorp	Utility	\$12,141,000	\$12,141,000
Giustina Resources	Forest Products	\$11,731,768	\$18,690,530
Murphy Company	Forest Products	\$11,622,480	\$11,622,520
Franklin-Clarkson Timber Co.	Forest Products	\$10,327,462	\$17,359,230
Northwest Natural Gas	Utility	\$8,854,000	\$8,854,000
HooDoo Ski Bowl LLC	Recreation Development	\$5,438,600	\$5,438,600
R&L Excavating	Road Building & Timber Harvesting	\$4,636,320	\$4,636,320

Source: Linn County



Source: Forecast5 Analytics/Frontline



Bleachers were not in the initial scope of work for the Sweet Home Junior High School renovation project. Interest earnings on the bond proceeds were used to pay for them. The bleachers were installed in October 2021.

