

CLIFFORD

Sweet Home School District 2023-2024 ADOPTED BUDGET

Proposed Date:May 8, 2023Approved Date:May 8, 2023Adopted Date:June 12, 2023





Cover photo:

Spark the Orange Frog visits with Hawthorne Elementary students during an attendance award barbecue lunch. Throughout the year, students have been learning more about Spark and how they can develop self-awareness, self-control and interpersonal skills that are vital for school, work, and life success.

In "The Orange Frog" by Harvard University professor Shawn Anchor, Spark was exactly like every other frog in his pond with one notable exception. Spark emerges from a tadpole with a slight but noticeable orange spot. This orange spot makes Spark feel uncomfortably different. What's more, Spark begins to make a disconcerting observation; when he does things that make him feel better (and produce more positive results) the orange spots increase. Spark is left with a difficult decision; be normal, which makes him less conspicuous, or continue doing those things that make him happier, more productive and.... more orange.

BUDGET CONTENTS

Page	Fund #	Description	2023-24 Bal.
1		Committee Members	
2-3		Budget Message	
4-9		Information & Statistics	
10		Budget Detail Information	
11-34	100	General Fund	34,789,004
35	204	ESSER I	0
36	205	Governor's Emergency Relief Fund	0
37-38	207	ESSER II	0
39-40	208	ESSER III	2,500,000
41-42	212/214	Title I	781,761
43	219	Other Special Revenue Funds	1,305,784
44-45	224/225/226	Title II-A Teacher Training Grant	126,755
46	227/228	Title IV-A	50,000
47	229	ESSA Partnerships Fund	0
48	230	ESSA Engagement Grant	0
49	231/232	Carl Perkins Vocational Education Grant	30,000
50	235	PERS Reserve Fund	100,000
51	237	Chronic Absenteeism Grant	0
52	238	Outdoor School Ballot Measure 99	65,000
53	244	Health & Social Services Fund	150,000
54	245	Career Pathway Grant	0
55-59	251	Student Investment Account	1,624,988
60-61	252	Ballot Measure 98 HS Success	627,058
62	254	Farm to School Grant	20,000
63	256	State Summer Enrichment K-8	0
64	257	State Academic Support HS	0
65 00	258	Chintimini TAG Grant	0
66 67	260	Student Activity Funds	1,600,000
67 69	261/262	Title VI-B Rural & Low Income Grant	0
68 60 70	267 270 to 279	LBL Extended Assessment Grant Individuals with Disabilities Education Act	0 E7E 000
69-70		Early Retirement Liability Fund	575,000
71 72	280 283	JOSAI Fund	550,000 42,500
72	289	Bus Replacement Fund	42,500
74	209	Fresh Fruit and Vegetable Grant	60,000
75	293	Oak Heights State Seismic Grants	2,500,000
76	296	Curriculum/Instruction/Technology Fund	1,200,000
77	290	Long Term Maintenance Fund	6,600,000
78	298	Senate Bill 1149 Energy Conservation Fund	220,000
79	299	Nutrition Services Fund	1,622,000
80	300	General Obligation Bond Debt Service Fund	2,015,000
81	310	2002 PERS Bond Debt Service Fund	2,475,000
82	320	2003 PERS Bond Debt Service Fund	2,600,000
83	400	2017 Capital Projects Bond Fund	591,932
	Total		65,236,782
			. , -

Page	Description
84	Staffing Summary
85	General Fund Revenue by Source
86	General Fund Expenditures by Function
87-88	General Fund Expenditures by Object
89	Notice of Budget Committee Meeting
90	Budget Calendar
91	Form ED-1
92-93	Resolution
94	Form ED-50



Senior Brooke Burke scored 39 points in Sweet Home's 51-36 victory over Cottage Grove on December 2, 2022. Burke set a single game scoring record for the Huskies. The previous record was 37 points set by Sally Aiello during the 1997-1998 season.

BUDGET COMMITTEE



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

Mike Reynolds, Position #9 (Sweet Home), 6/30/23 Term Exp. Sara Hoffman, Position #1 (Holley), 6/30/25 Term Expiration Jim Gourley, Position #8 (At Large), 6/30/25 Term Expiration Jason Redick, Position #7 (At Large), 6/30/25 Term Expiration Debra Brown, Position #4 (Foster), 6/30/23 Term Expiration Kevin Hill, Position #3 (Foster), 6/30/23 Term Expiration Vacant, Position #5 (At Large), 6/30/23 Term Expiration Mike Adams, Position #2 (Liberty), 6/30/23 Term Expiration Dale Keene, Position #6 (Crawfordsville), 6/30/23 Term Exp.

Appointed Citizens	Term Expiration	Position	Area
Vacant	6/30/23	#1	Holley
Vacant	6/30/25	#2	Liberty
Lori McKinnon	6/30/25	#3	Foster
Vacant	6/30/24	#4	Cascadia
Don Hopkins	6/30/24	#5	At Large
Vacant	6/30/24	#6	Crawfordsville
Henry Blomberg	6/30/25	#7	At Large
Vacant	6/30/23	#8	At Large
Vacant	6/30/23	#9	Sweet Home

<u>Staff</u>

Terry Martin, Superintendent

Kevin Strong, Business Manager

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

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

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

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

2023-2024 Budget Message

"For untold generations, we have been led to believe that happiness orbited around success. That if we work hard enough, we will be successful, and only if we are successful will we become happy... We are learning that the opposite is true. When we are happy -- when our mindset and mood are positive -- we are smarter, more motivated, and thus more successful."

- Shawn Achor, author of "The Happiness Advantage" and "The Orange Frog"

The Sweet Home School District has trimmed the number of district-wide initiatives this year so we can primarily focus on academic achievement. In addition, we have purposely set aside time for students and staff members to discuss "The Orange Frog," a parable by Harvard University professor Shawn Achor that demonstrates how our mindset is one of the most powerful tools at our disposal.

When something happens, we can choose how to react. A positive mood and mindset won't make bad things disappear, but it helps us cope much better.

In many ways, these lessons can be applied to a school district's budget. We operate in a world with limited resources and we can easily let ourselves get discouraged. We've chosen a different mindset – what we think and what we do both matter and we are using our resources to make progress in all four areas of our strategic plan. I am excited to share a few examples with you.

Outstanding Achievement

In 2016, Oregon voters passed Ballot Measure 98. The ballot measure's intent was to increase graduation rates and improve high school graduates' readiness for college and career.

Since 2016, Sweet Home High School's four-year graduation rate has increased from 71.7 percent to 88.1 percent. We are well above the state average and we have the highest graduation rate in Linn County among the five school districts with at least 100 graduates. Students, staff members, families and our entire community have made graduation a top priority and I am thrilled to see our efforts pay off.

Thriving Citizens

We are investing resources in student health and wellness and to provide a well-rounded education. We have also eliminated pay to play fees for sports and other extracurricular activities so every student can choose to participate without fees being a barrier. At Sweet Home Junior High School, 90 students – which is almost 25 percent of the school -- turned out for the track team this spring. We've had to hire additional coaches to help support the team which is a great problem to have.

Thriving Community

We continue to build partnerships that benefit students and the community. Through a partnership with Western University, Sweet Home High School students are learning about career opportunities in health care. Through a partnership with the City of Sweet Home, every Sweet Home School District student will receive a library card. Through a partnership with multiple community minded organizations, Sweet Home High School students built shelters for community members in need of housing.



Superintendent Terry Martin and Transportation Director Darel Bidwell cook lunch for Holley Elementary students.

Safe, Welcoming Facilities

Sweet Home has a very modest tax base which limits our ability to raise funds for facility improvements. Rather than do nothing, we have pursued grants and other funding sources. Over the past seven years, we have raised over \$17 million for facility improvements without increasing the tax rate. This amount includes a \$2.5 million Seismic Retrofit and Improvement grant that the District received from Business Oregon last month to help upgrade Oak Heights Elementary School.

During the past year, we have also completed a long-range facility plan that provides a road map for how we can continue to improve our facilities over the next decade. We have made a lot of progress addressing facility needs but we still have more to accomplish. The long range facility plan provides us with a path forward.

2023-2024 Budget Highlights

The 2023-2024 budget is built assuming continued district enrollment growth and a \$9.9 billion State School Fund allocation for the upcoming 2023-2025 biennium. Sweet Home makes up approximately 4/10ths of one percent of the total statewide amount.

The budget includes:

- Adding 1.75 full-time equivalent (FTE) teaching positions at Sweet Home High School due to expected enrollment growth.
- Adding two district-wide counseling positions to help promote student health and wellness.
- Adding a district-wide teaching position to assist where needed so teachers can participate in class observations and professional development.
- Reassigning instructional technology responsibilities from an administrative position to a classified position. The administrator that held this position left the district. As a result, the budget includes a 1.0 FTE reduction in administrative staffing.
- Contributing additional funds to our PERS side account to help offset future PERS rate increases. We are currently benefiting from some of the lowest PERS rates in the state due to our side account balance but we are also depleting our side account at a rapid pace.
- Transferring additional funds to the Long Term Maintenance Fund. We may need to utilize these funds to add classroom space if enrollment growth continues. If not, these funds will be available for future facility improvement projects.

One of the greatest challenges for the upcoming school year is recruiting and retaining staff. We have negotiated salary increases to help us remain competitive with neighboring school districts. However, it remains difficult to find qualified applicants. Therefore, we are recruiting whenever and wherever we have an opportunity to do so including at tonight's budget committee meeting.

Shawn Achor writes in "The Happiness Advantage" that "The fastest way to disengage an employee is to tell him his work is meaningful only because of the paycheck." If this applies to someone you know and they want meaningful work, I would encourage them to come work for the Sweet Home School District. We have the greatest job in the world; we get to help 2,300 students in a community that we love. Every day at work is rewarding.

Thank you for the opportunity to work for our students. It is a pleasure to serve.

Sincerely, Terry Martin

Sweet Home School District Strategic Plan 2018 - 2025

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.



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 cocurricular programming to ensure all students' needs are met.
- Provide staff with professional development that contributes to increased instructional effectiveness.



THRIVING COMMUNITY Promote seamless partnerships where students, staff, and community

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.

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.

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.

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

ENROLLMENT HISTORY - BY SCHOOL

District-wide Enrollment (based on December student count for each year) District Operated Schools Charter School



ENROLLMENT HISTORY - BY GRADE

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

District Enrollment by Grade December 2022



BUDGET AT A GLANCE

- The 2023-24 school year is the first year of Oregon's 2023-2025 biennial funding cycle.
- The budget is built on a \$9.9 billion State School Fund projection for the 2023-25 biennium compared to a \$9.3 billion allocation for the 2021-2023 biennium. This amount represents a 6.4 percent biennium-to-biennium increase and a 3.2 percent year-to-year increase.
- Labor costs, property insurance premiums and liability insurance premiums are among the district's largest expenditures. All are expected to increase at a faster rate than the projected increase in the State School Fund.
- We expect district enrollment to modestly increase. This takes into account that we anticipate the incoming kindergarten class will be larger than this year's outgoing graduating class.
- Based on the Fall Membership Report, Sweet Home's enrollment grew by almost one percent from the 2019-2020 school year (prior to the pandemic) to the 2022-2023 school year. Meanwhile, statewide enrollment declined by 5.5 percent.
- Federal Elementary and Secondary School Emergency Relief (ESSER) funds must be spent by September 30, 2024. At that time, expenses including staff paid for out of these funds must end or be moved to other revenue streams.
- Funds from Oregon's integrated grants including the Student Investment Account and High School Success – will be used for student health and wellness, student academic opportunities, eliminating pay to participate fees, and Career Technical Education programs.
- The 2023-2024 fiscal year is the final year of a five-year local option levy that voters passed in November 2018 to operate the Sweet Home Swimming Pool. The levy also allows the District to receive a state local option equalization grant that provides funding for facility maintenance. The District will need to decide whether to ask voters to renew the levy.
- District PERS rates will be lower than most other school districts during the 2023-2025 biennium due to past investment performance for the District's side account.



OUTSTANDING DEBT SUMMARY (Principal + Interest)

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



TAX RATE INFORMATION







BUDGET DETAIL INFORMATION

General Fund Pages 11 - 34

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

Special Revenue Funds Pages 35 - 79

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

Debt Service Funds Pages 80 - 82

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 83

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.



	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
General	Fund Revenue (Fund 100)									
1111	Current Year's Taxes	5,018,647	5,241,607	5,325,000	0.00	5,500,000	0.00	5,500,000	5,500,000	0.00
1112	Prior Year's Taxes	127,236	113,995	100,000	0.00	100,000	0.00	100,000	100,000	0.00
1120	Local Option Taxes	269,518	284,646	290,000	0.00	300,000	0.00	300,000	300,000	0.00
1510	Interest on Investments	112,542	(36,829)	120,000	0.00	375,000	0.00	375,000	375,000	0.00
1800	Community Services Activities	16,106	44,491	25,000	0.00	25,000	0.00	25,000	25,000	0.00
1910	Rentals	25,344	47,985	25,000	0.00	30,000	0.00	30,000	30,000	0.00
1980	Fees Charged to Grants	73,067	55,576	60,000	0.00	60,000	0.00	60,000	60,000	0.00
1990	Miscellaneous	22,863	96,421	50,000	0.00	50,000	0.00	50,000	50,000	0.00
2102	General ESD	103,798	122,779	125,000	0.00	125,000	0.00	125,000	125,000	0.00
3101	State School Fund	18,932,246	18,892,826	20,500,000	0.00	22,000,000	0.00	22,000,000	22,000,000	0.00
3103	Common School Funds	222,437	243,984	246,595	0.00	314,009	0.00	314,009	314,009	0.00
3104	State Managed County Timber	93,041	98,517	50,000	0.00	50,000	0.00	50,000	50,000	0.00
3199	Other Unrstrctd Grants-in-aid	420	0	15,000	0.00	0	0.00	0	0	0.00
3299	Other Restricted Grants-in-aid	0	8,995	0	0.00	0	0.00	0	0	0.00
4801	Federal Forest Fees	71,233	87,541	60,000	0.00	60,000	0.00	60,000	60,000	0.00
5400	Resources-Beg. Fund Balance	1,206,472	3,054,881	3,700,000	0.00	5,800,000	0.00	5,800,000	5,800,000	0.00
GENERAL	FUND TOTAL RESOURCES	26,294,970	28,357,415	30,691,595	0.00	34,789,009	0.00	34,789,009	34,789,009	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.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
100-1111	General Fund - Elementary P	rograms Instru	uctional Exp	enditures						
111	Licensed Salaries	2,471,519	1,959,073	2,660,206	46.00	2,762,204	45.55	2,762,204	2,762,204	45.55
112	Classified Salaries	180,255	200,306	255,807	10.81	275,990	10.50	275,990	275,990	10.50
121	Substitutes - Licensed	54,994	113,065	90,000	0.00	130,000	0.00	130,000	130,000	0.00
122	Substitutes - Classified	8,077	18,308	40,000	0.00	40,000	0.00	40,000	40,000	0.00
123	Temporary - Licensed	82,098	144,864	0	0.00	0	0.00	0	0	0.00
124	Temporary - Classified	19,273	0	0	0.00	0	0.00	0	0	0.00
134	Licensed Extra Duty	7,710	41,061	7,500	0.00	15,000	0.00	15,000	15,000	0.00
210	PERS	312,362	256,862	351,154	0.00	314,261	0.00	314,261	314,261	0.00
213	PERS UAL Contribution	363,483	320,394	396,957	0.00	491,537	0.00	491,537	491,537	0.00
220	Social Security Administration	205,985	182,510	233,594	0.00	246,574	0.00	246,574	246,574	0.00
231	Worker's Compensation	5,543	10,415	12,214	0.00	12,893	0.00	12,893	12,893	0.00
232	Unemployment Compensation	5,320	4,731	9,161	0.00	8,595	0.00	8,595	8,595	0.00
233	Oregon Paid Leave	0	0	0	0.00	18,050	0.00	18,050	18,050	0.00
240	Contractual Employee Benefits	535,011	473,566	650,000	0.00	660,000	0.00	660,000	660,000	0.00
245	District Paid Deferred Comp	3,201	3,600	3,500	0.00	3,500	0.00	3,500	3,500	0.00
322	Repairs and Maintenance Serv.	11,417	16,735	13,400	0.00	14,400	0.00	14,400	14,400	0.00
340	Travel	368	1,344	100	0.00	100	0.00	100	100	0.00
354	Advertising	3,025	603	0	0.00	0	0.00	0	0	0.00
355	Printing and Binding	7,247	12,171	17,645	0.00	18,645	0.00	18,645	18,645	0.00
410	Consumable Supplies and Mat.	31,822	34,608	32,900	0.00	33,500	0.00	33,500	33,500	0.00
420	Textbooks	144	0	200	0.00	200	0.00	200	200	0.00
440	Periodicals	0	0	1,870	0.00	1,870	0.00	1,870	1,870	0.00
460	Non-consumable Items	18,426	20,539	38,177	0.00	44,583	0.00	44,583	44,583	0.00
470	Computer Software	3,968	3,139	2,500	0.00	2,500	0.00	2,500	2,500	0.00
480	Computer Hardware	4,144	7,559	6,770	0.00	6,770	0.00	6,770	6,770	0.00
640	Dues and Fees	96	755	0	0.00	0	0.00	0	0	0.00
		4,335,488	3,826,208	4,823,655	56.81	5,101,172	56.05	5,101,172	5,101,172	56.05

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).

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adpt 23-2 FT
	General Fund - Junior High Progr	•								10
111	Licensed Salaries	794,358	747,088	919,318	16.25	976,562	16.45	976,562	976,562	16.4
112	Classified Salaries	25,580	5,536	25,191	1.19	29,372	1.19	29,372	29,372	1.
121	Substitutes - Licensed	7,006	20,819	40,000	0.00	40,000	0.00	40,000	40,000	0.0
122	Substitutes - Classified	0	0	2,000	0.00	0	0.00	0	0	0.0
123	Temporary - Licensed	63,186	40,955	0	0.00	0	0.00	0	0	0.0
134	Licensed Extra Duty	2,044	19,661	2,000	0.00	3,000	0.00	3,000	3,000	0.0
135	Classified Extra Duty	0	66	0	0.00	0	0.00	0	0	0.0
210	PERS	87,940	80,895	113,678	0.00	102,271	0.00	102,271	102,271	0.0
213	PERS UAL Contribution	122,136	116,178	128,506	0.00	159,962	0.00	159,962	159,962	0.0
220	Social Security Administration	66,183	61,656	75,621	0.00	80,243	0.00	80,243	80,243	0.0
231	Worker's Compensation	3,711	3,728	3,954	0.00	4,196	0.00	4,196	4,196	0.0
232	Unemployment Compensation	1,691	1,711	2,966	0.00	2,797	0.00	2,797	2,797	0.0
233	Oregon Paid Leave	0	0	0	0.00	6,154	0.00	6,154	6,154	0.
240	Contractual Employee Benefits	116,264	124,314	190,000	0.00	190,000	0.00	190,000	190,000	0.
245	District Paid Deferred Comp	750	600	2,400	0.00	2,400	0.00	2,400	2,400	0.
322	Repairs and Maintenance Srvcs	2,285	3,485	2,500	0.00	2,500	0.00	2,500	2,500	0.
330	Student Transportation Services	0	0	850	0.00	850	0.00	850	850	0.
340	Travel	0	28	0	0.00	0	0.00	0	0	0.
355	Printing and Binding	1,038	5,064	7,000	0.00	7,000	0.00	7,000	7,000	0.0
410	Consumable Supplies and Mat.	4,090	11,323	10,700	0.00	10,700	0.00	10,700	10,700	0.0
420	Textbooks	0	0	500	0.00	500	0.00	500	500	0.0
460	Non-consumable Items	31,682	914	15,215	0.00	15,215	0.00	15,215	15,215	0.0
470	Computer Software	2,425	991	3,000	0.00	3,000	0.00	3,000	3,000	0.
480	Computer Hardware	21,481	1,729	3,000	0.00	3,000	0.00	3,000	3,000	0.
640	Dues and Fees	0	1,603	500	0.00	500	0.00	500	500	0.0
		1,353,850	1,248,344	1,548,899	17.44	1,640,222	17.64	1,640,222	1,640,222	17.
	General Fund - Junior High Extra		F 004	40.000	0.00	45 000	0.00	45 000	45 000	0
	Licensed Extra Duty	2,275	5,994	42,000	0.00	45,000	0.00	45,000	45,000	0.
135	Classified Extra Duty	4,971	27,970	0	0.00	0	0.00	0	0	0.
210	PERS	643	726	4,830	0.00	4,388	0.00	4,388	4,388	0.
213	PERS UAL Contribution	1,132	1,091	5,460	0.00	6,863	0.00	6,863	6,863	0.
220	Social Security Administration	517	2,558	3,213	0.00	3,443	0.00	3,443	3,443	0.
231	Worker's Compensation	32	166	168	0.00	180	0.00	180	180	0.
232	Unemployment Compensation	14	67	126	0.00	120	0.00	120	120	0.
233	Oregon Paid Leave	0	0	0	0.00	252	0.00	252	252	0.
332	Non-reimb. Student Transport.	0	0	2,000	0.00	2,000	0.00	2,000	2,000	0.
389	Other Non-instr/Prof/Tech Srvcs	0	0	3,000	0.00	3,000	0.00	3,000	3,000	0.
410	Consumable Supplies and Mat.	0	94	1,500	0.00	1,500	0.00	1,500	1,500	0.0
		9,584	38,666	62,297	0.00	66,746	0.00	66,746	66,746	0.

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.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
0-1131	General Fund - High School Prog	ams								
111	Licensed Salaries	1,669,366	1,406,045	1,775,418	29.75	1,949,605	31.50	1,949,605	1,949,605	31.50
112	Classified Salaries	1,658	450	4,243	0.20	0	0.00	0	0	0.00
121	Substitutes - Licensed	5,708	89,378	75,000	0.00	115,000	0.00	115,000	115,000	0.00
122	Substitutes - Classified	3,899	2,341	0	0.00	0	0.00	0	0	0.00
134	Licensed Extra Duty	1,451	58,224	0	0.00	0	0.00	0	0	0.00
210	PERS	176,395	162,544	213,286	0.00	201,299	0.00	201,299	201,299	0.00
213	PERS UAL Contribution	227,659	215,868	241,106	0.00	314,852	0.00	314,852	314,852	0.00
220	Social Security Administration	122,363	115,518	141,882	0.00	157,942	0.00	157,942	157,942	0.00
231	Worker's Compensation	6,959	6,591	7,419	0.00	8,258	0.00	8,258	8,258	0.00
232	Unemployment Compensation	3,161	2,998	5,564	0.00	5,506	0.00	5,506	5,506	0.00
233	Oregon Paid Leave	0	0	0	0.00	11,562	0.00	11,562	11,562	0.00
240	Contractual Employee Benefits	347,704	272,684	425,000	0.00	425,000	0.00	425,000	425,000	0.00
245	District Paid Deferred Comp	2,100	1,600	5,000	0.00	5,000	0.00	5,000	5,000	0.00
322	Repairs and Maintenance Srvcs	5,151	6,260	1,835	0.00	1,835	0.00	1,835	1,835	0.00
340	Travel	0	572	1,040	0.00	1,040	0.00	1,040	1,040	0.00
355	Printing and Binding	151	2,490	14,555	0.00	14,555	0.00	14,555	14,555	0.00
389	Other Non-instr/Prof/Tech Srvcs	0	95	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	16,853	64,563	28,451	0.00	50,425	0.00	50,425	50,425	0.00
420	Textbooks	0	5,134	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	1,059	29,271	22,334	0.00	32,843	0.00	32,843	32,843	0.00
470	Computer Software	8,781	494	400	0.00	400	0.00	400	400	0.00
480	Computer Hardware	3,027	27,747	325	0.00	325	0.00	325	325	0.00
640	Dues and Fees	833	448	600	0.00	600	0.00	600	600	0.00
		2,604,278	2,471,315	2,964,828	29.95	3,297,417	31.50	3,297,417	3,297,417	31.50

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
00-1132	General Fund - High School Extra	curricular								
112	Classified Salaries	32,350	24,094	0	0.00	0	0.00	0	0	0.00
113	Administrators	105,270	217,198	0	0.00	0	0.00	0	0	0.00
134	Licensed Extra Duty	79,839	103,485	220,000	0.00	250,000	0.00	250,000	250,000	0.00
135	Classified Extra Duty	102,312	116,403	0	0.00	0	0.00	0	0	0.00
210	PERS	25,055	33,594	25,300	0.00	24,375	0.00	24,375	24,375	0.00
213	PERS UAL Contribution	36,067	50,147	28,600	0.00	38,125	0.00	38,125	38,125	0.00
220	Social Security Administration	23,916	34,262	16,830	0.00	19,125	0.00	19,125	19,125	0.00
231	Worker's Compensation	1,343	1,912	880	0.00	1,000	0.00	1,000	1,000	0.00
232	Unemployment Compensation	576	896	660	0.00	667	0.00	667	667	0.00
233	Oregon Paid Leave	0	0	0	0.00	1,400	0.00	1,400	1,400	0.00
240	Contractual Employee Benefits	26,662	44,978	0	0.00	0	0.00	0	0	0.00
340	Travel	225	242	1,965	0.00	1,965	0.00	1,965	1,965	0.00
355	Printing and Binding	8	28	375	0.00	375	0.00	375	375	0.00
389	Other Non-instr/Prof/Tech Srvcs	32,466	0	5,000	0.00	5,000	0.00	5,000	5,000	0.00
410	Consumable Supplies and Mat.	4,345	573	2,260	0.00	2,260	0.00	2,260	2,260	0.00
460	Non-consumable Items	0	0	5,000	0.00	5,000	0.00	5,000	5,000	0.00
640	Dues and Fees	2,935	2,275	600	0.00	600	0.00	600	600	0.00
		473,369	630,087	307,470	0.00	349,892	0.00	349,892	349,892	0.00

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
0-1210	General Fund - Programs for the	Talented & Gifte	d							
111	Licensed Salaries	11,042	11,516	11,908	0.25	12,918	0.25	12,918	12,918	0.25
210	PERS	980	1,127	1,369	0.00	1,259	0.00	1,259	1,259	0.00
213	PERS UAL Contribution	1,725	1,778	1,548	0.00	1,970	0.00	1,970	1,970	0.0
220	Social Security Administration	845	881	911	0.00	988	0.00	988	988	0.00
231	Worker's Compensation	47	48	48	0.00	52	0.00	52	52	0.00
232	Unemployment Compensation	22	23	36	0.00	34	0.00	34	34	0.00
233	Oregon Paid Leave	0	0	0	0.00	72	0.00	72	72	0.00
240	Contractual Employee Benefits	799	867	8,000	0.00	8,000	0.00	8,000	8,000	0.00
340		0	59	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	414	18	0	0.00	0	0.00	0	0	0.00
		15,874	16,317	23,820	0.25	25,293	0.25	25,293	25,293	0.2
111		332,498	222,274	468,914	8.00	451,085	8.00	451,085	451,085	
111	Licensed Salaries	332,498	222,274	468,914	8.00	451,085	8.00	451,085	451,085	8.00
112	Classified Salaries	367,426	414,905	523,071	21.81	594,830	23.25	594,830	594,830	23.2
121	Substitutes - Licensed	16,214	10,615	20,000	0.00	20,000	0.00	20,000	20,000	0.0
122	Substitutes - Classified	18,035	30,090	85,000	0.00	85,000	0.00	85,000	85,000	0.0
123	Temporary - Licensed	0	58,980	0	0.00	0	0.00	0	0	0.0
124	Temporary - Classified	3,570	5,548	0	0.00	0	0.00	0	0	0.0
132	Overtime Salaries	1,452	210	0	0.00	0	0.00	0	0	0.0
134	Licensed Extra Duty	12,000	8,430	18,000	0.00	18,000	0.00	18,000	18,000	0.0
135	Classified Extra Duty	1,036	132	0	0.00	0	0.00	0	0	0.0
210	PERS	77,868	63,176	128,223	0.00	113,969	0.00	113,969	113,969	0.0
213	PERS UAL Contribution	102,203	84,229	144,948	0.00	178,260	0.00	178,260	178,260	0.0
220	Social Security Administration	54,869	55,092	85,296	0.00	89,422	0.00	89,422	89,422	0.0
231	Worker's Compensation	3,270	3,271	4,460	0.00	4,676	0.00	4,676	4,676	0.0
232	Unemployment Compensation	1,431	1,424	3,345	0.00	3,117	0.00	3,117	3,117	0.0
								0 5 40	6,546	0.0
233	Oregon Paid Leave	0	0	0	0.00	6,546	0.00	6,546	0,040	0.0
233 240		0 170,296	0 133,653	0 250,000	0.00	6,546 250,000	0.00	6,546 250,000	250,000	
	Contractual Employee Benefits									0.0
240	Contractual Employee Benefits District Paid Deferred Comp	170,296	133,653	250,000	0.00	250,000	0.00	250,000	250,000	0.00 0.00
240 245	Contractual Employee Benefits District Paid Deferred Comp Other Instruct./Prof/Tech Srvcs	170,296 574	133,653 350	250,000 0	0.00 0.00	250,000 0	0.00 0.00	250,000 0	250,000 0	0.00
240 245 319	Contractual Employee Benefits District Paid Deferred Comp Other Instruct./Prof/Tech Srvcs Repairs and Maintenance Srvcs	170,296 574 0	133,653 350 0	250,000 0 15,000	0.00 0.00 0.00	250,000 0 15,000	0.00 0.00 0.00	250,000 0 15,000	250,000 0 15,000	0.00
240 245 319 322	Contractual Employee Benefits District Paid Deferred Comp Other Instruct./Prof/Tech Srvcs Repairs and Maintenance Srvcs	170,296 574 0 518	133,653 350 0 487	250,000 0 15,000 0	0.00 0.00 0.00 0.00	250,000 0 15,000 0	0.00 0.00 0.00 0.00	250,000 0 15,000 0	250,000 0 15,000 0	0.0 0.0 0.0 0.0 0.0
240 245 319 322 340	Contractual Employee Benefits District Paid Deferred Comp Other Instruct./Prof/Tech Srvcs Repairs and Maintenance Srvcs Travel Telephone	170,296 574 0 518 450	133,653 350 0 487 119	250,000 0 15,000 0 0	0.00 0.00 0.00 0.00 0.00	250,000 0 15,000 0 0	0.00 0.00 0.00 0.00 0.00	250,000 0 15,000 0 0	250,000 0 15,000 0 0	0.00 0.00 0.00 0.00 0.00
240 245 319 322 340 351	Contractual Employee Benefits District Paid Deferred Comp Other Instruct./Prof/Tech Srvcs Repairs and Maintenance Srvcs Travel Telephone Printing and Binding	170,296 574 0 518 450 111	133,653 350 0 487 119 31	250,000 0 15,000 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00	250,000 0 15,000 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00	250,000 0 15,000 0 0 0	250,000 0 15,000 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00
240 245 319 322 340 351 355	Contractual Employee Benefits District Paid Deferred Comp Other Instruct./Prof/Tech Srvcs Repairs and Maintenance Srvcs Travel Telephone Printing and Binding Other Non-instr/Prof/Tech Srvcs	170,296 574 0 518 450 111 70	133,653 350 0 487 119 31 285	250,000 0 15,000 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	250,000 0 15,000 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	250,000 0 15,000 0 0 0 0	250,000 0 15,000 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00
240 245 319 322 340 351 355 389	Contractual Employee Benefits District Paid Deferred Comp Other Instruct./Prof/Tech Srvcs Repairs and Maintenance Srvcs Travel Telephone Printing and Binding Other Non-instr/Prof/Tech Srvcs Consumable Supplies and Mat.	170,296 574 0 518 450 111 70 43,722	133,653 350 0 487 119 31 285 0	250,000 0 15,000 0 0 0 50,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	250,000 0 15,000 0 0 0 50,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	250,000 0 15,000 0 0 0 50,000	250,000 0 15,000 0 0 0 50,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
-1250	General Fund - Less Restricted P	ograms for Stu	dents with Di	sabilities						
111	Licensed Salaries	418,607	327,716	450,917	8.00	522,271	8.00	522,271	522,271	8.00
112	Classified Salaries	349,521	470,350	606,296	24.47	694,527	26.03	694,527	694,527	26.03
121	Substitutes - Licensed	568	16,827	12,000	0.00	12,000	0.00	12,000	12,000	0.00
122	Substitutes - Classified	26,883	42,443	90,000	0.00	80,000	0.00	80,000	80,000	0.00
123	Temporary - Licensed	0	37,550	0	0.00	0	0.00	0	0	0.00
124	Temporary - Classified	37,273	53,165	0	0.00	0	0.00	0	0	0.00
134	Licensed Extra Duty	22,609	18,521	19,500	0.00	25,500	0.00	25,500	25,500	0.00
135	Classified Extra Duty	0	70	0	0.00	0	0.00	0	0	0.00
210	PERS	77,174	85,554	135,552	0.00	130,094	0.00	130,094	130,094	0.00
213	PERS UAL Contribution	116,387	120,415	153,233	0.00	203,480	0.00	203,480	203,480	0.00
220	Social Security Administration	60,872	69,646	90,172	0.00	102,074	0.00	102,074	102,074	0.00
231	Worker's Compensation	3,684	4,228	4,715	0.00	5,337	0.00	5,337	5,337	0.00
232	Unemployment Compensation	1,558	1,938	3,536	0.00	3,558	0.00	3,558	3,558	0.00
233	Oregon Paid Leave	0	0	0	0.00	7,472	0.00	7,472	7,472	0.00
240	Contractual Employee Benefits	210,421	268,980	280,000	0.00	280,000	0.00	280,000	280,000	0.00
245	District Paid Deferred Comp	598	799	750	0.00	750	0.00	750	750	0.00
322	Repairs and Maintenance Srvcs	1,200	1,460	0	0.00	0	0.00	0	0	0.00
340	Travel	366	512	0	0.00	0	0.00	0	0	0.00
355	Printing and Binding	364	859	0	0.00	0	0.00	0	0	0.00
389	Other Non-instr/Prof/Tech Srvcs	1,800	0	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	3,722	6,462	3,000	0.00	3,000	0.00	3,000	3,000	0.00
470	Computer Software	550	0	0	0.00	0	0.00	0	0	0.00
480	Computer Hardware	177	0	0	0.00	0	0.00	0	0	0.00
640	Dues and Fees	1,063	1,244	1,000	0.00	1,000	0.00	1,000	1,000	0.00
		1,335,397	1,528,739	1,850,671	32.47	2,071,063	34.03	2,071,063	2,071,063	34.03

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
0-1280	General Fund - Alternative Educat	on								
111	Licensed Salaries	500	0	0	0.00	0	0.00	0	0	0.00
112	Classified Salaries	82,993	16,763	107,787	3.88	110,951	3.69	110,951	110,951	3.69
121	Substitutes - Licensed	0	0	4,000	0.00	0	0.00	0	0	0.00
122	Substitutes - Classified	0	0	2,000	0.00	0	0.00	0	0	0.00
134	Licensed Extra Duty	3,330	0	0	0.00	0	0.00	0	0	0.00
210	PERS	9,064	1,658	13,086	0.00	10,818	0.00	10,818	10,818	0.00
213	PERS UAL Contribution	12,085	2,497	14,792	0.00	16,920	0.00	16,920	16,920	0.00
220	Social Security Administration	6,164	1,282	8,705	0.00	8,488	0.00	8,488	8,488	0.00
231	Worker's Compensation	380	73	455	0.00	444	0.00	444	444	0.00
232	Unemployment Compensation	160	34	341	0.00	296	0.00	296	296	0.00
233	Oregon Paid Leave	0	0	0	0.00	621	0.00	621	621	0.00
240	Contractual Employee Benefits	27,042	2,602	55,000	0.00	55,000	0.00	55,000	55,000	0.00
245	District Paid Deferred Comp	0	0	600	0.00	0	0.00	0	0	0.00
322	Repairs and Maintenance Srvcs	104	115	0	0.00	0	0.00	0	0	0.00
374	Other Tuition	8,825	22,497	35,000	0.00	35,000	0.00	35,000	35,000	0.00
410	Consumable Supplies and Mat.	223	914	0	0.00	0	0.00	0	0	0.00
640	Dues and Fees	97	6	0	0.00	0	0.00	0	0	0.00
		150,967	48,441	241,766	3.88	238,538	3.69	238,538	238,538	3.69

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

100-1288 General Fund - Charter Schools

360 Charter School Payments	1,066,407	963,871	1,300,000	0.00	1,300,000	0.00	1,300,000	1,300,000	0.00
	1,066,407	963,871	1,300,000	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

		62,890	64,803	69,927	0.75	75,545	0.75	75,545	75,545	0.75
640	Dues and Fees	100	0	0	0.00	0	0.00	0	0	0.00
470	Computer Software	988	0	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	205	0	0	0.00	0	0.00	0	0	0.00
389	Other Non-instr/Prof/Tech Srvcs	0	194	0	0.00	0	0.00	0	0	0.00
340	Travel	323	253	0	0.00	0	0.00	0	0	0.00
322	Repairs and Maintenance Srvcs	104	115	0	0.00	0	0.00	0	0	0.00
240	Contractual Employee Benefits	11,253	11,816	15,000	0.00	15,000	0.00	15,000	15,000	0.00
233	Oregon Paid Leave	0	0	0	0.00	253	0.00	253	253	0.00
232	Unemployment Compensation	70	73	124	0.00	121	0.00	121	121	0.00
231	Worker's Compensation	158	164	165	0.00	181	0.00	181	181	0.00
220	Social Security Administration	2,661	2,802	3,163	0.00	3,460	0.00	3,460	3,460	0.00
213	PERS UAL Contribution	5,900	6,142	5,375	0.00	6,897	0.00	6,897	6,897	0.00
210	PERS	3,354	3,892	4,755	0.00	4,409	0.00	4,409	4,409	0.00
111	Licensed Salaries	37,774	39,352	41,345	0.75	45,224	0.75	45,224	45,224	0.75

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
100-1292	General Fund - Teen Parent Progra	ams								
114	Managerial - Classified	10,391	10,442	10,703	0.20	11,372	0.20	11,372	11,372	0.20
210	PERS	923	1,033	1,231	0.00	1,109	0.00	1,109	1,109	0.00
213	PERS UAL Contribution	1,623	1,596	1,391	0.00	1,734	0.00	1,734	1,734	0.00
220	Social Security Administration	495	497	819	0.00	870	0.00	870	870	0.00
231	Worker's Compensation	44	44	43	0.00	45	0.00	45	45	0.00
232	Unemployment Compensation	13	13	32	0.00	30	0.00	30	30	0.00
233	Oregon Paid Leave	0	0	0	0.00	64	0.00	64	64	0.00
240	Contractual Employee Benefits	2,919	3,075	0	0.00	0	0.00	0	0	0.00
		16,408	16,700	14,219	0.20	15,224	0.20	15,224	15,224	0.20

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

100-1460 General Fund - Summer School Programs

		2,477	5,339	14,614	0.00	14,728	0.00	14,728	14,728	0.00
233	Oregon Paid Leave	0	0	0	0.00	62	0.00	62	62	0.00
232	Unemployment Compensation	4	8	33	0.00	29	0.00	29	29	0.00
231	Worker's Compensation	8	18	44	0.00	44	0.00	44	44	0.00
220	Social Security Administration	143	320	842	0.00	842	0.00	842	842	0.00
213	PERS UAL Contribution	190	398	1,430	0.00	1,678	0.00	1,678	1,678	0.00
210	PERS	267	409	1,265	0.00	1,073	0.00	1,073	1,073	0.00
134	Licensed Extra Duty	1,865	2,020	8,000	0.00	8,000	0.00	8,000	8,000	0.00
124	Temporary - Classified	0	2,166	3,000	0.00	3,000	0.00	3,000	3,000	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 Srvcs	0	0	55,000	0.00	55,000	0.00	55,000	55,000	0.00
	0	0	55,000	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.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
00-2120	General Fund - Guidance Services									
111	Licensed Salaries	232,570	170,478	373,312	6.50	397,773	6.50	397,773	397,773	6.50
112	Classified Salaries	27,059	30,867	33,080	1.00	30,984	1.00	30,984	30,984	1.00
121	Substitutes - Licensed	9,466	6,412	0	0.00	0	0.00	0	0	0.00
134	Licensed Extra Duty	1,737	2,403	0	0.00	0	0.00	0	0	0.00
210	PERS	23,974	20,112	46,735	0.00	41,804	0.00	41,804	41,804	0.00
213	PERS UAL Contribution	41,764	28,470	52,831	0.00	65,385	0.00	65,385	65,385	0.00
220	Social Security Administration	19,395	14,274	31,089	0.00	32,800	0.00	32,800	32,800	0.00
231	Worker's Compensation	1,136	902	1,626	0.00	1,715	0.00	1,715	1,715	0.00
232	Unemployment Compensation	501	372	1,219	0.00	1,143	0.00	1,143	1,143	0.00
233	Oregon Paid Leave	0	0	0	0.00	2,401	0.00	2,401	2,401	0.00
240	Contractual Employee Benefits	48,973	65,385	126,000	0.00	126,000	0.00	126,000	126,000	0.00
245	District Paid Deferred Comp	0	0	400	0.00	0	0.00	0	0	0.00
322	Repairs and Maintenance Srvcs	764	1,043	1,000	0.00	1,000	0.00	1,000	1,000	0.00
340	Travel	613	1,275	100	0.00	100	0.00	100	100	0.00
355	Printing and Binding	18	52	0	0.00	0	0.00	0	0	0.00
389	Other Non-instr/Prof/Tech Srvcs	0	5,617	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	1,409	1,950	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	344	0	0.00	0	0.00	0	0	0.00
640	Dues and Fees	140	380	600	0.00	600	0.00	600	600	0.00
		409,519	350,336	669,643	7.50	703,356	7.50	703,356	703,356	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

		10,940	9,552	16,000	0.00	16,000	0.00	16,000	16,000	0.00
640	Dues and Fees	0	175	0	0.00	0	0.00	0	0	0.00
460	Non-consumable Items	0	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
410	Consumable Supplies and Mat.	10,153	6,678	4,000	0.00	4,000	0.00	4,000	4,000	0.00
351	Telephone	575	581	0	0.00	0	0.00	0	0	0.00
340	Travel	212	2,118	2,000	0.00	2,000	0.00	2,000	2,000	0.00

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
00-2140	General Fund - Psychological Ser	vices								
389	Other Non-instr/Prof/Tech Srvcs	2,680	2,760	10,500	0.00	10,500	0.00	10,500	10,500	0.00
		2,680	2,760	10,500	0.00	10,500	0.00	10,500	10,500	0.00
nis progr	am provides student psychological s	ervices.								
	General Fund - Speech Pathology									
111	Licensed Salaries	70,961	71,332	73,085	1.00	77,653	1.00	77,653	77,653	1.00
112	Classified Salaries	3,218	3,019	0	0.00	3,613	0.13	3,613	3,613	0.13
134	Licensed Extra Duty	3,000	3,120	6,000	0.00	3,000	0.00	3,000	3,000	0.00
210	PERS	11,060	9,977	9,095	0.00	8,216	0.00	8,216	8,216	0.00
213	PERS UAL Contribution	8,025	9,761	10,281	0.00	12,851	0.00	12,851	12,851	0.00
220	Social Security Administration	5,323	5,374	6,050	0.00	6,446	0.00	6,446	6,446	0.00
231	Worker's Compensation	319	321	316	0.00	337	0.00	337	337	0.00
232	Unemployment Compensation	139	140	237	0.00	225	0.00	225	225	0.00
233	Oregon Paid Leave	0	0	0	0.00	472	0.00	472	472	0.00
240	Contractual Employee Benefits	14,371	15,457	20,000	0.00	20,000	0.00	20,000	20,000	0.00
322	Repairs and Maintenance Srvcs	879	949	0	0.00	0	0.00	0	0	0.00
340	Travel	1,470	1,329	2,000	0.00	2,000	0.00	2,000	2,000	0.00
355	Printing and Binding	5	0	0	0.00	0	0.00	0	0	0.00
389	Other Non-instr/Prof/Tech Srvcs	220	330	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	1,745	3,031	4,000	0.00	4,000	0.00	4,000	4,000	0.00
480	Computer Hardware	230	0	0	0.00	0	0.00	0	0	0.00
640	Dues and Fees	0	439	500	0.00	500	0.00	500	500	0.00
		120,965	124,579	131,564	1.00	139,313	1.13	139,313	139,313	1.13

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
0-2190	General Fund - Student Support S	ervices								
112	Classified Salaries	38,648	42,991	42,458	1.00	34,966	1.00	34,966	34,966	1.00
113	Administrators	112,744	113,299	116,132	1.00	123,390	1.00	123,390	123,390	1.00
122	Substitutes - Classified	77	0	0	0.00	0	0.00	0	0	0.00
134	Licensed Extra Duty	4,575	2,730	3,000	0.00	3,000	0.00	3,000	3,000	0.00
210	PERS	22,166	20,490	18,583	0.00	15,732	0.00	15,732	15,732	0.00
213	PERS UAL Contribution	15,958	19,502	21,007	0.00	24,607	0.00	24,607	24,607	0.00
220	Social Security Administration	11,342	11,664	12,362	0.00	12,344	0.00	12,344	12,344	0.00
231	Worker's Compensation	642	655	646	0.00	645	0.00	645	645	0.00
232	Unemployment Compensation	297	305	485	0.00	430	0.00	430	430	0.00
233	Oregon Paid Leave	0	0	0	0.00	904	0.00	904	904	0.00
240	Contractual Employee Benefits	29,561	30,264	35,000	0.00	35,000	0.00	35,000	35,000	0.00
245	District Paid Deferred Comp	604	601	600	0.00	0	0.00	0	0	0.00
322	Repairs and Maintenance Srvcs	701	392	0	0.00	0	0.00	0	0	0.00
340	Travel	1,231	6,197	2,500	0.00	2,500	0.00	2,500	2,500	0.00
351	Telephone	215	0	0	0.00	0	0.00	0	0	0.00
353	Postage	7	0	0	0.00	0	0.00	0	0	0.00
355	Printing and Binding	104	97	0	0.00	0	0.00	0	0	0.00
389	Other Non-instr/Prof/Tech Srvcs	9,498	8,281	1,000	0.00	1,000	0.00	1,000	1,000	0.00
410	Consumable Supplies and Mat.	1,025	1,533	1,500	0.00	1,500	0.00	1,500	1,500	0.00
480	Computer Hardware	0	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
640	Dues and Fees	36,330	32,924	20,000	0.00	25,000	0.00	25,000	25,000	0.00
		285,725	291,925	276,273	2.00	282,018	2.00	282,018	282,018	2.00

This program provides direction and management of student support services.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
00-2210	General Fund - Improvement of Ins	truction Servio	es							
111	Licensed Salaries	0	5,180	0	0.00	53,445	1.00	53,445	53,445	1.00
112	Classified Salaries	0	65	0	0.00	53,227	1.00	53,227	53,227	1.00
121	Substitutes - Licensed	1,515	0	0	0.00	0	0.00	0	0	0.00
123	Temporary - Licensed	0	480	0	0.00	0	0.00	0	0	0.00
134	Licensed Extra Duty	37,665	1,506	25,000	0.00	25,000	0.00	25,000	25,000	0.00
135	Classified Extra Duty	233	71	0	0.00	0	0.00	0	0	0.00
210	PERS	3,807	774	2,875	0.00	12,838	0.00	12,838	12,838	0.00
213	PERS UAL Contribution	5,492	1,061	3,250	0.00	20,080	0.00	20,080	20,080	0.00
220	Social Security Administration	2,945	545	1,913	0.00	10,073	0.00	10,073	10,073	0.00
231	Worker's Compensation	169	30	100	0.00	527	0.00	527	527	0.00
232	Unemployment Compensation	77	14	75	0.00	351	0.00	351	351	0.00
233	Oregon Paid Leave	0	0	0	0.00	737	0.00	737	737	0.00
240	Contractual Employee Benefits	848	0	3,000	0.00	3,000	0.00	3,000	3,000	0.00
241	Tuition Reimb Admin.	0	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
242	Tuition Reimb Certified	17,129	27,910	20,000	0.00	20,000	0.00	20,000	20,000	0.00
243	Confer./Worksho[Reimb Cert.	608	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
244	Confer./Workshop Reimb Class.	0	0	2,500	0.00	2,500	0.00	2,500	2,500	0.00
312	Instrl. Programs Improve. Srvcs	0	1,650	30,000	0.00	30,000	0.00	30,000	30,000	0.00
340	Travel	389	1,058	10,000	0.00	10,000	0.00	10,000	10,000	0.00
353	Postage	18	0	0	0.00	0	0.00	0	0	0.00
389	Other Non-instr/Prof/Tech Srvcs	2,880	0	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	7,352	10,841	7,500	0.00	7,500	0.00	7,500	7,500	0.00
470	Computer Software	5,124	720	0	0.00	0	0.00	0	0	0.00
480	Computer Hardware	0	1,010	0	0.00	0	0.00	0	0	0.00
640	Dues and Fees	432	13,835	0	0.00	0	0.00	0	0	0.00
		86,683	66,750	126,213	0.00	269,278	2.00	269,278	269,278	2.00

This program provides support for improving student instruction.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
2211	General Fund - Improvement of In	struction Servic	es, Service /	Area Directio	n					
112	Classified Salaries	14,380	15,076	15,718	0.35	28,761	0.59	28,761	28,761	0.59
113	Administrators	122,378	102,620	107,288	1.00	117,274	1.00	117,274	117,274	1.00
210	PERS	11,471	14,832	14,146	0.00	14,238	0.00	14,238	14,238	0.00
213	PERS UAL Contribution	2,246	14,744	15,991	0.00	22,270	0.00	22,270	22,270	0.00
220	Social Security Administration	10,181	8,770	9,410	0.00	11,172	0.00	11,172	11,172	0.00
231	Worker's Compensation	572	480	492	0.00	584	0.00	584	584	0.00
232	Unemployment Compensation	266	229	369	0.00	389	0.00	389	389	0.00
233	Oregon Paid Leave	0	0	0	0.00	818	0.00	818	818	0.00
240	Contractual Employee Benefits	15,454	16,325	20,000	0.00	20,000	0.00	20,000	20,000	0.00
322	Repairs and Maintenance Srvcs	448	593	0	0.00	0	0.00	0	0	0.00
340	Travel	0	644	1,500	0.00	1,500	0.00	1,500	1,500	0.00
410	Consumable Supplies and Mat.	0	15	2,000	0.00	2,000	0.00	2,000	2,000	0.00
640	Dues and Fees	595	595	1,000	0.00	1,000	0.00	1,000	1,000	0.00
		177,991	174,923	187,914	1.35	220,006	1.59	220,006	220,006	1.59

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

100-2222 General Fund - Library/Media Center

112	Classified Salaries	187,635	176,833	190,626	6.25	209,978	6.25	209,978	209,978	6.25
122	Substitutes - Classified	1,067	8,091	5,000	0.00	5,000	0.00	5,000	5,000	0.00
132	Overtime Salaries	3,350	5,436	0	0.00	0	0.00	0	0	0.00
135	Classified Extra Duty	0	65	0	0.00	0	0.00	0	0	0.00
210	PERS	20,522	19,165	22,497	0.00	20,960	0.00	20,960	20,960	0.00
213	PERS UAL Contribution	27,009	27,583	25,431	0.00	32,784	0.00	32,784	32,784	0.00
220	Social Security Administration	13,385	13,510	14,965	0.00	16,446	0.00	16,446	16,446	0.00
231	Worker's Compensation	856	834	783	0.00	860	0.00	860	860	0.00
232	Unemployment Compensation	349	353	587	0.00	573	0.00	573	573	0.00
233	Oregon Paid Leave	0	0	0	0.00	1,204	0.00	1,204	1,204	0.00
240	Contractual Employee Benefits	69,872	60,119	81,000	0.00	81,000	0.00	81,000	81,000	0.00
322	Repairs and Maintenance Srvcs	982	1,451	1,695	0.00	1,645	0.00	1,645	1,645	0.00
410	Consumable Supplies and Mat.	1,983	2,541	2,567	0.00	2,617	0.00	2,617	2,617	0.00
430	Library Books	8,319	22,746	14,730	0.00	14,730	0.00	14,730	14,730	0.00
440	Periodicals	2,463	1,267	1,100	0.00	1,150	0.00	1,150	1,150	0.00
460	Non-consumable Items	240	0	1,074	0.00	1,124	0.00	1,124	1,124	0.00
470	Computer Software	8,851	8,007	2,491	0.00	2,391	0.00	2,391	2,391	0.00
480	Computer Hardware	2,421	0	0	0.00	0	0.00	0	0	0.00
		349,304	348,001	364,546	6.25	392,462	6.25	392,462	392,462	6.25

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
100-2230	General Fund - Assessment and ⁻	Testing								
134	Licensed Extra Duty	0	0	1,500	0.00	0	0.00	0	0	0.00
210	PERS	0	0	173	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	0	0	195	0.00	0	0.00	0	0	0.00
220	Social Security Administration	0	0	115	0.00	0	0.00	0	0	0.00
231	Worker's Compensation	0	0	6	0.00	0	0.00	0	0	0.00
232	Unemployment Compensation	0	0	5	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	1,100	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
470	Computer Software	1,010	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
		2,110	0	3,994	0.00	2,000	0.00	2,000	2,000	0.00

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

100-2240 General Fund - Instructional Staff Development

		18,717	0	0	0.00	0	0.00	0	0	0.00
240	Contractual Employee Benefits	3,447	0	0	0.00	0	0.00	0	0	0.00
232	Unemployment Compensation	21	0	0	0.00	0	0.00	0	0	0.00
231	Worker's Compensation	48	0	0	0.00	0	0.00	0	0	0.00
220	Social Security Administration	812	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	1,805	0	0	0.00	0	0.00	0	0	0.00
210	PERS	1,026	0	0	0.00	0	0.00	0	0	0.00
134	Licensed Extra Duty	11,558	0	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

		87,620	62,127	93,000	0.00	92,500	0.00	92,500	92,500	0.00
655	Settlements	0	7,242	0	0.00	0	0.00	0	0	0.00
640	Dues and Fees	768	5,291	7,500	0.00	7,500	0.00	7,500	7,500	0.00
410	Consumable Supplies and Mat.	302	1,029	3,000	0.00	7,000	0.00	7,000	7,000	0.00
389	Other Non-instr/Prof/Tech Srvcs	3,200	175	7,000	0.00	7,000	0.00	7,000	7,000	0.00
388	Election Services	10,960	0	5,000	0.00	10,000	0.00	10,000	10,000	0.00
384	Negotiation Services	0	0	8,000	0.00	2,500	0.00	2,500	2,500	0.00
382	Legal Services	31,192	6,360	30,000	0.00	20,000	0.00	20,000	20,000	0.00
381	Audit Services	24,350	33,800	27,000	0.00	33,000	0.00	33,000	33,000	0.00
355	Printing and Binding	15,000	0	0	0.00	0	0.00	0	0	0.00
354	Advertising	1,826	2,812	3,500	0.00	3,500	0.00	3,500	3,500	0.00
353	Postage	22	70	0	0.00	0	0.00	0	0	0.00
340	Travel	0	5,348	2,000	0.00	2,000	0.00	2,000	2,000	0.00

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
0-2320	General Fund - Office of the Super	intendent								
112	Classified Salaries	58,407	61,506	63,265	1.00	73,480	1.00	73,480	73,480	1.00
113	Administrators	137,927	293,952	147,600	1.00	156,825	1.00	156,825	156,825	1.00
210	PERS	20,618	35,917	24,249	0.00	22,455	0.00	22,455	22,455	0.00
213	PERS UAL Contribution	27,484	52,929	27,412	0.00	35,122	0.00	35,122	35,122	0.00
220	Social Security Administration	14,453	26,621	16,131	0.00	17,618	0.00	17,618	17,618	0.00
231	Worker's Compensation	802	951	843	0.00	921	0.00	921	921	0.00
232	Unemployment Compensation	377	454	633	0.00	614	0.00	614	614	0.00
233	Oregon Paid Leave	0	0	0	0.00	1,290	0.00	1,290	1,290	0.00
240	Contractual Employee Benefits	29,424	45,269	36,000	0.00	36,000	0.00	36,000	36,000	0.00
245	District Paid Deferred Comp	0	20,085	12,000	0.00	6,000	0.00	6,000	6,000	0.00
322	Repairs and Maintenance Srcvs	387	417	0	0.00	0	0.00	0	0	0.00
340	Travel	494	11,474	4,000	0.00	4,000	0.00	4,000	4,000	0.00
355	Printing and Binding	0	245	0	0.00	0	0.00	0	0	0.00
382	Legal Services	0	7,447	0	0.00	0	0.00	0	0	0.00
389	Other Non-instr/Prof/Tech Srvcs	4,750	21,740	5,000	0.00	5,000	0.00	5,000	5,000	0.00
410	Consumable Supplies and Mat.	3,748	11,949	6,000	0.00	6,000	0.00	6,000	6,000	0.00
460	Non-consumable Items	0	10,790	0	0.00	0	0.00	0	0	0.00
470	Computer Software	148	0	0	0.00	0	0.00	0	0	0.00
480	Computer Hardware	0	377	0	0.00	0	0.00	0	0	0.00
640	Dues and Fees	6,868	9,755	6,000	0.00	6,000	0.00	6,000	6,000	0.00
		305,887	611,878	349,133	2.00	371,325	2.00	371,325	371,325	2.00

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
00-2410	General Fund - Office of the Princip	al								
112	Classified Salaries	288,205	289,304	340,367	11.44	385,942	11.44	385,942	385,942	11.44
113	Administrators	790,052	691,956	952,402	8.60	989,897	8.60	989,897	989,897	8.60
114	Managerial - Classified	14,969	62,771	63,118	1.00	67,053	1.00	67,053	67,053	1.00
122	Substitutes - Classified	7,073	8,105	12,000	0.00	12,000	0.00	12,000	12,000	0.00
132	Overtime Salaries	737	3,343	0	0.00	0	0.00	0	0	0.00
135	Classified Extra Duty	0	79	0	0.00	0	0.00	0	0	0.00
210	PERS	120,281	102,946	157,309	0.00	141,852	0.00	141,852	141,852	0.00
213	PERS UAL Contribution	131,717	126,325	177,827	0.00	221,871	0.00	221,871	221,871	0.00
220	Social Security Administration	79,522	78,036	104,644	0.00	111,299	0.00	111,299	111,299	0.00
231	Worker's Compensation	4,586	4,396	5,422	0.00	5,820	0.00	5,820	5,820	0.00
232	Unemployment Compensation	2,075	2,028	4,064	0.00	3,880	0.00	3,880	3,880	0.00
233	Oregon Paid Leave	0	0	0	0.00	8,147	0.00	8,147	8,147	0.00
240	Contractual Employee Benefits	212,074	174,779	255,000	0.00	255,000	0.00	255,000	255,000	0.00
245	District Paid Deferred Comp	4,064	3,875	4,500	0.00	0	0.00	0	0	0.00
322	Repairs and Maintenance Srvcs	1,651	115	2,830	0.00	2,830	0.00	2,830	2,830	0.00
340	Travel	2,720	5,919	2,600	0.00	2,600	0.00	2,600	2,600	0.00
353	Postage	33	0	0	0.00	0	0.00	0	0	0.00
355	Printing and Binding	515	464	2,600	0.00	2,600	0.00	2,600	2,600	0.00
410	Consumable Supplies and Mat.	4,709	10,381	15,330	0.00	15,330	0.00	15,330	15,330	0.00
440	Periodicals	38	0	100	0.00	100	0.00	100	100	0.00
460	Non-consumable Items	5,782	5,889	2,663	0.00	7,200	0.00	7,200	7,200	0.00
470	Computer Software	92	0	0	0.00	0	0.00	0	0	0.00
480	Computer Hardware	0	0	5,700	0.00	5,700	0.00	5,700	5,700	0.00
640	Dues and Fees	9,155	6,193	4,780	0.00	4,780	0.00	4,780	4,780	0.00
		1,680,050	1,576,904	2,113,256	21.04	2,243,901	21.04	2,243,901	2,243,901	21.04

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
-2510/	2520 - General Fund - Fiscal Servio	ces								
112	Classified Salaries	153,214	173,313	164,266	3.38	179,857	3.00	179,857	179,857	3.00
114	Managerial	101,910	104,795	107,415	1.00	115,405	1.00	115,405	115,405	1.00
122	Substitutes - Classified	0	2,078	0	0.00	0	0.00	0	0	0.00
124	Temporary - Classified	0	423	0	0.00	0	0.00	0	0	0.00
132	Overtime Salaries	962	4,170	0	0.00	0	0.00	0	0	0.00
210	PERS	28,125	30,717	31,243	0.00	28,788	0.00	28,788	28,788	0.00
213	PERS UAL Contribution	34,150	38,539	35,318	0.00	45,027	0.00	45,027	45,027	0.00
220	Social Security Administration	17,662	19,997	20,783	0.00	22,587	0.00	22,587	22,587	0.00
231	Worker's Compensation	1,082	1,169	1,087	0.00	1,181	0.00	1,181	1,181	0.00
232	Unemployment Compensation	462	523	815	0.00	788	0.00	788	788	0.00
233	Oregon Paid Leave	0	0	0	0.00	1,653	0.00	1,653	1,653	0.00
240	Contractual Employee Benefits	191,292	96,139	62,000	0.00	60,000	0.00	60,000	60,000	0.00
245	District Paid Deferred Comp	1,800	1,700	1,800	0.00	1,800	0.00	1,800	1,800	0.00
249	P Choice Enroll Fee	1,365	1,320	2,000	0.00	2,000	0.00	2,000	2,000	0.00
322	Repairs and Maintenance Srvcs	rvcs 731 782 0	0.00	0	0.00	0	0	0.00		
340	Travel	0	394	2,050	0.00	2,050	0.00	2,050	2,050	0.00
389	Other Non-instr/Prof/Tech Srvcs	3,176	3,271	4,000	0.00	4,000	0.00	4,000	4,000	0.00
410	Consumable Supplies and Mat.	1,465	1,381	2,875	0.00	2,875	0.00	2,875	2,875	0.00
460	Non-consumable Items	0	900	700	0.00	700	0.00	700	700	0.00
480	Computer Hardware	1,050	0	500	0.00	500	0.00	500	500	0.00
640	Dues and Fees	798	801	1,750	0.00	1,750	0.00	1,750	1,750	0.00
		539,244	482,412	438,602	4.38	470,961	4.00	470,961	470,961	4.00

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.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
	Description	20-21	21-22	Auopieu	Αυρια	23-24	FIE	23-24	23-24	FIE
-2540/2	541 - General Fund - Facility Serv	ices								
	Classified Salaries	864,746	875,783	1,036,624	21.85	1,140,915	21.88	1,140,915	1,140,915	21.88
114	Managerial	110,335	113,406	116,242	1.00	123,507	1.00	123,507	123,507	1.00
	Substitutes - Classified	48,572	51,291	85,000	0.00	90,000	0.00	90,000	90,000	0.00
124	Temporary - Classified	59,245	37,605	0	0.00	0	0.00	0	0	0.00
132	Overtime	365	1,211	0	0.00	0	0.00	0	0	0.00
135	Extra Duty	15,000	15,000	15,000	0.00	15,000	0.00	15,000	15,000	0.00
210	PERS	93,652	98,916	144,080	0.00	133,518	0.00	133,518	133,518	0.00
213	PERS UAL Contribution	152,310	154,956	162,872	0.00	208,837	0.00	208,837	208,837	0.00
220	Social Security Administration	79,233	79,786	95,844	0.00	104,761	0.00	104,761	104,761	0.00
231	Worker's Compensation	31,174	31,037	56,379	0.00	68,471	0.00	68,471	68,471	0.00
232	Unemployment Compensation	2,064	2,199	3,759	0.00	3,652	0.00	3,652	3,652	0.00
233	Oregon Paid Leave	0	0	0	0.00	7,669	0.00	7,669	7,669	0.00
240	Contractual Employee Benefits	199,780	171,028	250,000	0.00	250,000	0.00	250,000	250,000	0.00
245	District Paid Deferred Comp	0	0	1,200	0.00	0	0.00	0	0	0.00
321	Cleaning Services	6,994	7,569	7,500	0.00	7,500	0.00	7,500	7,500	0.00
322	Repairs and Maintenance Srvcs	2,288	588	0	0.00	0	0.00	0	0	0.00
324	Rentals	17,927	1,177	8,000	0.00	8,000	0.00	8,000	8,000	0.00
325	Electricity	250,392	259,876	353,000	0.00	359,000	0.00	359,000	359,000	0.00
326	Fuel	145,041	174,796	198,000	0.00	221,000	0.00	221,000	221,000	0.00
327	Water and Sewage	132,280	162,299	235,000	0.00	236,000	0.00	236,000	236,000	0.00
328	Garbage	54,275	60,092	88,000	0.00	88,000	0.00	88,000	88,000	0.00
340	Travel	1,163	22	1,500	0.00	1,500	0.00	1,500	1,500	0.00
351	Telephone	1,198	393	2,800	0.00	2,800	0.00	2,800	2,800	0.00
355	Printing and Binding	(710)	0	0	0.00	0	0.00	0	0	0.00
383	Architect/Engineer Services	2,160	10,199	15,000	0.00	15,000	0.00	15,000	15,000	0.00
389	Other Non-instr/Prof/Tech Srvcs	459,804	360,887	350,000	0.00	375,000	0.00	375,000	375,000	0.00
414	Supplies Custodial	81,159	113,793	128,000	0.00	128,000	0.00	128,000	128,000	0.00
415	Supplies Maintenance	747,744	300,142	375,000	0.00	371,000	0.00	371,000	371,000	0.00
416	Supplies Grounds	20,685	22,568	25,000	0.00	25,000	0.00	25,000	25,000	0.00
417	Supplies Maint Vehicles	6,608	7,891	8,000	0.00	8,000	0.00	8,000	8,000	0.00
460	Non-consumable Items	106,027	0	122,000	0.00	122,000	0.00	122,000	122,000	0.00
470	Computer Software	0	0	1,500	0.00	1,500	0.00	1,500	1,500	0.00
520	Buildings Acquisition	0	146,819	0	0.00	0	0.00	0	0	0.00
540	Depreciable Equipment	0	22,560	0	0.00	0	0.00	0	0	0.00
	Initial and Addnl Equip Purchase	84,486	10,200	0	0.00	0	0.00	0	0	0.00
	Replacement Equipment Purchase	0	0	60,000	0.00	60,000	0.00	60,000	60,000	0.00
	Dues and Fees	10,860	6,553	8,000	0.00	8,000	0.00	8,000	8,000	0.00
	Liability Insurance	51,293	55,324	80,000	0.00	100,000	0.00	100,000	100,000	0.00
	Property Insurance Premiums	178,102	236,954	225,000	0.00	280,000	0.00	280,000	280,000	0.00
		4,016,252	3,592,920	4,258,300	22.85	4,563,630	22.88	4,563,630	4,563,630	22.88

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.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
2550/	2551 - General Fund - Student Tra	unsportation Sa	nvices							
	Classified Salaries	564,794	584,949	669,010	18.82	701,691	19.51	701,691	701,691	19.51
114	Managerial	63,897	103,958	70,779	1.00	76,718	1.00	76,718	76,718	1.00
122	Substitutes - Classified	88,772	111,966	100,000	0.00	115,000	0.00	115,000	115,000	0.00
122	Temporary - Classified	6,435	0	0	0.00	0	0.00	0	0	0.00
132	Overtime Salaries	9,526	22,544	32,000	0.00	35,000	0.00	35,000	35,000	0.00
210	PERS	65,927	80,915	100,255	0.00	90,520	0.00	90,520	90,520	0.00
	PERS UAL Contribution							,		
213		87,341	110,355	112,333	0.00	141,582	0.00	141,582	141,582	0.00
220	Social Security Administration	53,182	60,553	66,692	0.00	71,023	0.00	71,023	71,023	0.00
231	Worker's Compensation	25,703	28,771	26,245	0.00	27,852	0.00	27,852	27,852	0.00
232	Unemployment Compensation	1,374	1,579	2,490	0.00	2,476	0.00	2,476	2,476	0.00
233	Oregon Paid Leave	0	0	0	0.00	5,199	0.00	5,199	5,199	0.00
240	Contractual Employee Benefits	160,092	112,141	208,000	0.00	208,000	0.00	208,000	208,000	0.00
321	Cleaning Services	6,456	6,186	7,500	0.00	7,500	0.00	7,500	7,500	0.00
322	Repairs and Maintenance Srvcs	810	815	3,000	0.00	3,000	0.00	3,000	3,000	0.00
325	Electricity	6,861	5,215	7,000	0.00	7,000	0.00	7,000	7,000	0.00
326	Fuel	1,815	2,256	3,000	0.00	3,000	0.00	3,000	3,000	0.00
327	Water and Sewage	3,893	3,410	4,000	0.00	4,000	0.00	4,000	4,000	0.00
328	Garbage	2,297	3,122	2,500	0.00	2,500	0.00	2,500	2,500	0.00
330	Student Transportation Services	16,160	20,830	0	0.00	0	0.00	0	0	0.00
331	Reimbursable Student Trans.	10,440	960	75,000	0.00	75,000	0.00	75,000	75,000	0.00
340	Travel	249	2,077	3,000	0.00	3,000	0.00	3,000	3,000	0.00
354	Advertising	1,110	92	0	0.00	0	0.00	0	0	0.00
355	Printing and Binding	0	16	0	0.00	0	0.00	0	0	0.00
389	Other Non-instr/Prof/Tech Srvcs.	30,372	18,105	35,000	0.00	35,000	0.00	35,000	35,000	0.00
410	Consumable Supplies and Mat.	50,616	162,153	225,000	0.00	225,000	0.00	225,000	225,000	0.00
412	Supplies Tires	1,119	0	15,000	0.00	15,000	0.00	15,000	15,000	0.00
413	Supplies Vehicle Parts	20,647	24,614	70,000	0.00	70,000	0.00	70,000	70,000	0.00
414	Supplies Custodial	818	2,588	0	0.00	0	0.00	0	0	0.00
416	Supplies Grounds	613	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
460	Non-consumable Items	0	76,050	10,000	0.00	10,000	0.00	10,000	10,000	0.00
470	Computer Software	2,317	11,526	3,500	0.00	3,500	0.00	3,500	3,500	0.00
480	Computer Hardware	2,490	1,853	3,000	0.00	3,000	0.00	3,000	3,000	0.00
400 542	Replacement Equip. Purchase	2,490	0	<u> </u>	0.00	40,000	0.00	40,000	40,000	
										0.00
640	Dues and Fees	18,197	18,482	12,000	0.00	12,000	0.00	12,000	12,000	0.00
651	Liability Insurance Property Insurance Premiums	25,788 14,016	26,811 16,552	35,000 23,000	0.00	35,000 23,000	0.00	35,000 23,000	35,000 23,000	0.00
653										

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

Sweet Home School District 2023-2024 Adopted Budget

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
100-2574	General Fund - Print Shop									
112	Classified Salaries	13,998	14,668	20,787	0.63	23,205	0.63	23,205	23,205	0.63
122	Substitutes - Classified	1,376	0	0	0.00	0	0.00	0	0	0.00
210	PERS	1,365	1,451	2,391	0.00	2,262	0.00	2,262	2,262	0.00
213	PERS UAL Contribution	2,401	2,199	2,702	0.00	3,539	0.00	3,539	3,539	0.00
220	Social Security Administration	1,176	1,122	1,590	0.00	1,775	0.00	1,775	1,775	0.00
231	Worker's Compensation	443	424	83	0.00	93	0.00	93	93	0.00
232	Unemployment Compensation	31	29	62	0.00	62	0.00	62	62	0.00
233	Oregon Paid Leave	0	0	0	0.00	130	0.00	130	130	0.00
240	Contractual Employee Benefits	1,235	1,441	4,000	0.00	4,000	0.00	4,000	4,000	0.00
322	Repairs and Maintenance Srvcs	7,809	9,144	8,500	0.00	8,500	0.00	8,500	8,500	0.00
353	Postage	(114)	0	0	0.00	0	0.00	0	0	0.00
355	Printing and Binding	(7,663)	(20,534)	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	17,655	28,929	15,000	0.00	15,000	0.00	15,000	15,000	0.00
		39,712	38,873	55,115	0.63	58,566	0.63	58,566	58,566	0.63

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

100-2624 - General Fund - Planning Services

		6,815	7,402	8,608	0.00	8,675	0.00	8,675	8,675	0.00
233	Oregon Paid Leave	0	0	0	0.00	36	0.00	36	36	0.00
232	Unemployment Compensation	10	11	19	0.00	17	0.00	17	17	0.00
231	Worker's Compensation	22	23	26	0.00	26	0.00	26	26	0.00
220	Social Security Administration	370	403	496	0.00	496	0.00	496	496	0.00
213	PERS UAL Contribution	696	819	842	0.00	988	0.00	988	988	0.00
210	PERS	557	602	745	0.00	632	0.00	632	632	0.00
135	Classified Extra Duty	1,800	1,656	2,160	0.00	2,160	0.00	2,160	2,160	0.00
134	Licensed Extra Duty	3,360	3,888	4,320	0.00	4,320	0.00	4,320	4,320	0.00
	jj									

Activities concerned with planning programs at the school level.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
100-2640	- General Fund - Staff Services									
112	Classified Salaries	0	0	0	0.00	60,228	1.00	60,228	60,228	1.00
210	PERS	0	0	0	0.00	5,872	0.00	5,872	5,872	0.00
213	PERS UAL Contribution	0	0	0	0.00	9,185	0.00	9,185	9,185	0.00
220	Social Security Administration	0	0	0	0.00	4,607	0.00	4,607	4,607	0.00
231	Worker's Compensation	0	0	0	0.00	241	0.00	241	241	0.00
232	Unemployment Compensation	0	0	0	0.00	161	0.00	161	161	0.00
233	Oregon Paid Leave	0	0	0	0.00	337	0.00	337	337	0.00
389	Other Non-instr/Prof/Tech Srvcs	1	2,418	0	0.00	15,000	0.00	15,000	15,000	0.00
410	Consumable Supplies and Mat.	0	0	0	0.00	1,000	0.00	1,000	1,000	0.00
		1	2,418	0	0.00	96,631	1.00	96,631	96,631	1.00
100-2660 112	General Fund - Technology Servic Classified Salaries	es 189,659	227,934	240,372	4.00	252,013	4.00	252,013	252,013	4.00
122		8,495	5,346	0	0.00	0	0.00	0	0	0.00
124		0	5,376	0	0.00	0	0.00	0	0	0.00
				-		-		-		
132		0	848	0	0.00	0	0.00	0	0	0.00
132 210		-			0.00	-	0.00	-		
-	PERS	25,326 21,757	848 28,331 30,833	0 27,643 31,248		24,571		24,571	24,571	0.00
210	PERS	25,326	28,331	27,643	0.00	-	0.00	-		0.00 0.00
210 213	PERS PERS UAL Contribution	25,326 21,757	28,331 30,833	27,643 31,248	0.00 0.00	24,571 38,432	0.00 0.00	24,571 38,432	24,571 38,432	0.00
210 213 220	PERS PERS UAL Contribution Social Security Administration Worker's Compensation	25,326 21,757 14,045	28,331 30,833 17,148	27,643 31,248 18,388	0.00 0.00 0.00	24,571 38,432 19,279	0.00 0.00 0.00	24,571 38,432 19,279	24,571 38,432 19,279	0.00 0.00 0.00 0.00
210 213 220 231	PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation	25,326 21,757 14,045 832	28,331 30,833 17,148 1,009	27,643 31,248 18,388 961	0.00 0.00 0.00 0.00	24,571 38,432 19,279 1,008	0.00 0.00 0.00 0.00	24,571 38,432 19,279 1,008	24,571 38,432 19,279 1,008	0.00 0.00 0.00 0.00 0.00
210 213 220 231 232	PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave	25,326 21,757 14,045 832 367	28,331 30,833 17,148 1,009 448	27,643 31,248 18,388 961 721	0.00 0.00 0.00 0.00 0.00	24,571 38,432 19,279 1,008 672	0.00 0.00 0.00 0.00 0.00	24,571 38,432 19,279 1,008 672	24,571 38,432 19,279 1,008 672	0.00 0.00 0.00 0.00 0.00 0.00
210 213 220 231 232 233	PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits	25,326 21,757 14,045 832 367 0	28,331 30,833 17,148 1,009 448 0	27,643 31,248 18,388 961 721 0	0.00 0.00 0.00 0.00 0.00 0.00	24,571 38,432 19,279 1,008 672 1,411	0.00 0.00 0.00 0.00 0.00 0.00	24,571 38,432 19,279 1,008 672 1,411	24,571 38,432 19,279 1,008 672 1,411	0.00 0.00 0.00 0.00 0.00 0.00 0.00
210 213 220 231 232 233 240	PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Repairs and Maintenance Srvcs	25,326 21,757 14,045 832 367 0 40,929	28,331 30,833 17,148 1,009 448 0 444,733	27,643 31,248 18,388 961 721 0 60,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00	24,571 38,432 19,279 1,008 672 1,411 60,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00	24,571 38,432 19,279 1,008 672 1,411 60,000	24,571 38,432 19,279 1,008 672 1,411 60,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
210 213 220 231 232 233 240 322	PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Repairs and Maintenance Srvcs	25,326 21,757 14,045 832 367 0 40,929 1,052	28,331 30,833 17,148 1,009 448 0 44,733 1,354	27,643 31,248 18,388 961 721 0 60,000 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,571 38,432 19,279 1,008 672 1,411 60,000 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,571 38,432 19,279 1,008 672 1,411 60,000 0	24,571 38,432 19,279 1,008 672 1,411 60,000 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
210 213 220 231 232 233 240 322 340	PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Repairs and Maintenance Srvcs Travel Telephone	25,326 21,757 14,045 832 367 0 40,929 1,052 232	28,331 30,833 17,148 1,009 448 0 444,733 1,354 192	27,643 31,248 18,388 961 721 0 60,000 0 1,500	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
210 213 220 231 232 233 240 322 340 351	PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Repairs and Maintenance Srvcs Travel Telephone Postage	25,326 21,757 14,045 832 367 0 40,929 1,052 232 15,262	28,331 30,833 17,148 1,009 448 0 44,733 1,354 192 0	27,643 31,248 18,388 961 721 0 60,000 0 1,500 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
210 213 220 231 232 233 240 322 340 351 353	PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Repairs and Maintenance Srvcs Travel Telephone Postage Printing and Binding	25,326 21,757 14,045 832 367 0 40,929 1,052 232 15,262 0	28,331 30,833 17,148 1,009 448 0 44,733 1,354 192 0 171	27,643 31,248 18,388 961 721 0 60,000 0 1,500 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0 0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
210 213 220 231 232 233 240 322 340 351 353 355	PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Repairs and Maintenance Srvcs Travel Telephone Postage Printing and Binding Other Non-instr/Prof/Tech Srvcs	25,326 21,757 14,045 832 367 0 40,929 1,052 232 15,262 0 0	28,331 30,833 17,148 1,009 448 0 444,733 1,354 192 0 171 45	27,643 31,248 18,388 961 721 0 60,000 0 1,500 0 1,500 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0 0 0 0 0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0 1,500 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
210 213 220 231 232 233 240 322 340 351 353 355 389	PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Repairs and Maintenance Srvcs Travel Telephone Postage Printing and Binding Other Non-instr/Prof/Tech Srvcs Consumable Supplies and Mat.	25,326 21,757 14,045 832 367 0 40,929 1,052 232 15,262 0 0 0 2,426	28,331 30,833 17,148 1,009 448 0 444,733 1,354 192 0 171 45 5,235	27,643 31,248 18,388 961 721 0 60,000 0 1,500 0 1,500 0 0 0 0 20,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0 1,500 0 0 20,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0 0 0 20,000	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0 1,500 0 0 20,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
210 213 220 231 232 233 240 322 340 351 353 355 389 410	PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Repairs and Maintenance Srvcs Travel Telephone Postage Printing and Binding Other Non-instr/Prof/Tech Srvcs Consumable Supplies and Mat. Non-consumable Items	25,326 21,757 14,045 832 367 0 40,929 1,052 232 15,262 0 0 2,426 2,027	28,331 30,833 17,148 1,009 448 0 444,733 1,354 192 0 171 45 5,235 0	27,643 31,248 18,388 961 721 0 60,000 0 1,500 0 1,500 0 0 20,000 2,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0 1,500 0 0 20,000 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0 1,500 0 0 20,000 0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0 1,500 0 0 20,000 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
210 213 220 231 232 233 240 322 340 351 355 389 410 460	PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Repairs and Maintenance Srvcs Travel Telephone Postage Printing and Binding Other Non-instr/Prof/Tech Srvcs Consumable Supplies and Mat. Non-consumable Items Computer Software	25,326 21,757 14,045 832 367 0 40,929 1,052 232 15,262 0 0 2,426 2,027 0	28,331 30,833 17,148 1,009 448 0 44,733 1,354 192 0 171 45 5,235 0 142,023	27,643 31,248 18,388 961 721 0 60,000 0 1,500 0 0 0 20,000 2,000 15,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0 0 20,000 0 15,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0 0 20,000 0 15,000	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0 0 20,000 0 15,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
210 213 220 231 232 233 240 322 340 351 353 355 389 410 460 470	PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Repairs and Maintenance Srvcs Travel Telephone Postage Printing and Binding Other Non-instr/Prof/Tech Srvcs Consumable Supplies and Mat. Non-consumable Items Computer Software Computer Hardware	25,326 21,757 14,045 832 367 0 40,929 1,052 232 15,262 0 0 2,426 2,027 0 32,838	28,331 30,833 17,148 1,009 448 0 44,733 1,354 192 0 142,023 50,434	27,643 31,248 18,388 961 721 0 60,000 0 1,500 0 0 20,000 2,000 15,000 35,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0 0 20,000 0 15,000 50,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0 0 20,000 0 15,000 50,000	24,571 38,432 19,279 1,008 672 1,411 60,000 0 1,500 0 0 20,000 0 20,000 0 15,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
100-2690	- General Fund - Other Support Se	ervices								
324	Rentals	0	360	0	0.00	0	0.00	0	0	0.00
351	Telephone	166,365	224,193	145,000	0.00	145,000	0.00	145,000	145,000	0.00
353	Postage	18,969	34,890	25,000	0.00	25,000	0.00	25,000	25,000	0.00
389	Other Non-instr/Prof/Tech Srvcs	20,430	18,796	20,000	0.00	20,000	0.00	20,000	20,000	0.00
410	Consumable Supplies and Mat.	558	258	0	0.00	0	0.00	0	0	0.00
460	Non-consumable Items	0	5,594	5,000	0.00	5,000	0.00	5,000	5,000	0.00
		206,322	284,091	195,000	0.00	195,000	0.00	195,000	195,000	0.00

Activities that support programs throughout the District

100-3300 General Fund - Community Services

		233,493	274,130	356,711	1.00	433,390	1.00	433,390	433,390	1.00
640	Dues and Fees	360	999	1,250	0.00	1,250	0.00	1,250	1,250	0.00
460	Non-consumable Items	0	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
415	Supplies Maintenance	108	305	7,500	0.00	7,500	0.00	7,500	7,500	0.00
414	Supplies Custodial	541	3,567	5,000	0.00	5,000	0.00	5,000	5,000	0.00
410	Consumable Supplies and Mat.	10,413	13,864	2,500	0.00	2,500	0.00	2,500	2,500	0.00
389	Other Non-instr/Prof/Tech Srvcs	0	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
355	Printing and Binding	37	14	300	0.00	300	0.00	300	300	0.00
353	Postage	217	0	0	0.00	0	0.00	0	0	0.00
340	Travel	0	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
327	Water and Sewage	0	0	5,000	0.00	5,000	0.00	5,000	5,000	0.00
326	Fuel	0	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
325	Electricity	0	0	18,000	0.00	18,000	0.00	18,000	18,000	0.00
322	Repairs and Maintenance Srvcs	612	595	20,000	0.00	20,000	0.00	20,000	20,000	0.00
240	Contractual Employee Benefits	24,910	15,898	20,000	0.00	22,000	0.00	22,000	22,000	0.00
233	Oregon Paid Leave	0	0	0	0.00	1,345	0.00	1,345	1,345	0.00
232	Unemployment Compensation	324	391	560	0.00	641	0.00	641	641	0.00
231	Worker's Compensation	3,396	4,298	747	0.00	961	0.00	961	961	0.00
220	Social Security Administration	9,601	12,264	14,281	0.00	18,377	0.00	18,377	18,377	0.00
213	PERS UAL Contribution	11,726	13,833	7,369	0.00	17,866	0.00	17,866	17,866	0.00
210	PERS	5,974	9,452	6,519	0.00	11,422	0.00	11,422	11,422	0.00
124	Temporary - Classified	111,494	143,347	130,000	0.00	175,000	0.00	175,000	175,000	0.00
114	Managerial - Classified	53.780	55,303	56.685	1.00	65,228	1.00	65,228	65,228	1.00

Activities associated with operating the Sweet Home Swim Pool. Some utility and facility expenses are included with Function Code 100-2540 (Facilities and Maintenance).
	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
100-5250	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.	100,000	750,000	900,000	0.00	1,400,000	0.00	1,400,000	1,400,000	0.00
713	Transfer to PERS Reserve Fund	100,000	100,000	100,000	0.00	100,000	0.00	100,000	100,000	0.00
715	Transfer to Curriculum & Instruct.	40,000	100,000	250,000	0.00	250,000	0.00	250,000	250,000	0.00
		247,500	957,500	1,257,500	0.00	1,757,500	0.00	1,757,500	1,757,500	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	2,243,166	0.00	3,684,800	0.00	3,684,800	3,684,800	0.00
	0	0	2,243,166	0.00	3,684,800	0.00	3,684,800	3,684,800	0.00

GENERAL FUND TOTAL EXPEND. 23,240,095 24,334,648 30,691,598 265.38 34,789,004 272.89 34,789,004 34,789	004 272.89
--	------------

Sweet Home School District 2023-2024 Adopted Budget

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
ESSER I	Revenue (Fund 204)									
4500	Revenue from Federal Sources	471,774	0	0	0.00	0	0.00	0	0	0.00
ESSER 1	TOTAL RESOURCES	471,774	0	0	0.00	0	0.00	0	0	0.00
204-2240	- ESSER I - Instructional Staff Dev	elopment								
113	Administrators	108,468	0	0	0.00	0	0.00	0	0	0.00
210	PERS	15,273	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	10,839	0	0	0.00	0	0.00	0	0	0.00
220	Social Security Administration	7,681	0	0	0.00	0	0.00	0	0	0.00
231	Worker's Compensation	431	0	0	0.00	0	0.00	0	0	0.00
232	Unemployment Compensation	201	0	0	0.00	0	0.00	0	0	0.00
240	Contractual Employee Benefits	14,811	0	0	0.00	0	0.00	0	0	0.00
245	District Paid Deferred Comp	1,200	0	0	0.00	0	0.00	0	0	0.00
389	Other Non-instr/Prof/Tech Srvcs	8,430	0	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	4,208	0	0	0.00	0	0.00	0	0	0.00
470	Computer Software	37,521	0	0	0.00	0	0.00	0	0	0.00
480	Computer Hardware	249,654	0	0	0.00	0	0.00	0	0	0.00
		458,717	0	0	0.00	0	0.00	0	0	0.00
204-2540	- ESSER I - Facilities									
414	Supplies Custodial	13,057	0	0	0.00	0	0.00	0	0	0.00
		13,057	0	0	0.00	0	0.00	0	0	0.00
FUND 204	TOTAL EXPENDITURES	471,774	0	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.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
Governo	r's Emergency Education Relie	f Fund (Fund	205)							
4500	Revenue from Federal Sources	108,283	0	0	0.00	0	0.00	0	0	0.00
FUND 205	TOTAL RESOURCES	108,283	0	0	0.00	0	0.00	0	0	0.00
205-1131	- Governor's Emergency Educatio	n Relief Fund -	Instructional	Programs						
480	Computer Hardware	108,283	0	0	0.00	0	0.00	0	0	0.00
		108,283	0	0	0.00	0	0.00	0	0	0.00
FUND 205	TOTAL EXPENDITURES	108,283	0	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.

Description	Actuals 20-21	Actuals 21-22	22-23 Adopted		Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
ESSER II Revenue (Fund 207)									
4500 Revenue from Federal Sources	209,640	1,399,847	900,000	0.00	0	0.00	0	0	0.00
FUND 207 TOTAL RESOURCES	209,640	1,399,847	900,000	0.00	0	0.00	0	0	0.00

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

207-1111 ESSER II - Elementary Programs

213PERS UAL Contribution0220Social Security Administration0231Worker's Compensation0232Unemployment Compensation0240Contractual Employee Benefits0	12,716 721 332 36,720	0 0 0 0	0.00 0.00 0.00 0.00	0 0 0	0.00 0.00 0.00 0.00	0 0 0 0	0 0 0 0	0.00 0.00 0.00 0.00
220 Social Security Administration 0 231 Worker's Compensation 0	721	0 0 0	0.00	0 0 0	0.00	0 0 0	0 0 0	0.00
220 Social Security Administration 0	, -	0		0 0		0 0	0 0	
	12,716	0	0.00	0	0.00	0	0	0.00
213 PERS UAL Contribution 0	,							
	25,459	0	0.00	0	0.00	0	0	0.00
210 PERS 0	18,088	0	0.00	0	0.00	0	0	0.00
111 Licensed Salaries 0	172,182	0	0.00	0	0.00	0	0	0.00

207-1131 ESSER II - High School Programs

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

0

0.00

0

0.00

0

74,698

0

0.00

0

Sweet Home School District 2023-2024 Adopted Budget

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adpto 23-24 FTE
	Description	20-21	21-22	Adopted	Αυρια	23-24	FIE	23-24	23-24	ГТ
-2210	ESSER II - Improvement of Instruct	ion Services								
112	Classified Salaries	0	1,050	37,398	1.00	0	0.00	0	0	0.0
210	PERS	0	104	4,301	0.00	0	0.00	0	0	0.0
213	PERS UAL Contribution	0	159	4,862	0.00	0	0.00	0	0	0.0
220	Social Security Administration	0	80	2,861	0.00	0	0.00	0	0	0.0
231	Worker's Compensation	0	5	150	0.00	0	0.00	0	0	0.0
232	Unemployment Compensation	0	0	112	0.00	0	0.00	0	0	0.0
319	Other Instructional/Prof/Tech Svs	0	20,000	850,316	0.00	0	0.00	0	0	0.0
389	Other Non-instr/Prof/Tech Svs	0	51,000	0	0.00	0	0.00	0	0	0.0
410	Consumable Supplies and Mat.	0	(3,277)	0	0.00	0	0.00	0	0	0.0
460	Non-consumable Items	0	11,842	0	0.00	0	0.00	0	0	0.0
470	Computer Software	0	135,245	0	0.00	0	0.00	0	0	0.0
480	Computer Hardware	0	267,909	0	0.00	0	0.00	0	0	0.0
640	Dues and Fees	0	13,118	0	0.00	0	0.00	0	0	0.0
		0	497,235	900,000	1.00	0	0.00	0	0	0.0
	ESSER II - Facility Services									
	Classified Salaries	0	66,920	0	0.00	0	0.00	0	0	0.0
210	PERS	0	6,618	0	0.00	0	0.00	0	0	0.0
220	Social Security Administration	0	4,824	0	0.00	0	0.00	0	0	0.0
231	Worker's Compensation	0	1,911	0	0.00	0	0.00	0	0	0.0
240	Contractual Employee Benefits	0	13,908	0	0.00	0	0.00	0	0	0.0
541	Initial and Addnl Equip Purchase	209,640	0	0	0.00	0	0.00	0	0	0.0
		209,640	94,181	0	0.00	0	0.00	0	0	0.0
-2660	ESSER II - Technology Services									
	Computer Hardware	0	171,091	0	0.00	0	0.00	0	0	0.0
		0	171,091	0	0.00	0	0.00	0	0	0.
ND 207	TOTAL EXPENDITURES	209,640	1,399,845	900,000	1.00	0	0.00	0	0	0.0

Description	Actuals 20-21	Actuals 21-22	22-23 Adopted		Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
ESSER III Revenue (Fund 208)									
4500 Revenue from Federal Sources	0	661,553	3,900,000	0.00	2,500,000	0.00	2,500,000	2,500,000	0.00
FUND 208 TOTAL RESOURCES	0	661,553	3,900,000	0.00	2,500,000	0.00	2,500,000	2,500,000	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. \$4,166,643 was originally allocated meaning at least \$833,329 must be spent on addressing learning loss.

208-1111 - ESSER III - Elementary Programs

111	Licensed Salaries	0	101 200	^	0.00	^	0 00			
111		0	124,392	0		0	0.00	0	0	0.00
121	Substitutes - Licensed	0	24,056	0	0.00	0	0.00	0	0	0.00
210	PERS	0	16,028	0	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	0	20,666	0	0.00	0	0.00	0	0	0.00
220	Social Security Administration	0	11,112	0	0.00	0	0.00	0	0	0.00
231	Worker's Compensation	0	614	0	0.00	0	0.00	0	0	0.00
232	Unemployment Compensation	0	290	0	0.00	0	0.00	0	0	0.00
240	Contractual Employee Benefits	0	15,179	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	0	86,878	0	0.00	0	0.00	0	0	0.00
420	Textbooks	0	5,325	0	0.00	0	0.00	0	0	0.00
		0	304,540	0	0.00	0	0.00	0	0	0.00
208-1280	- ESSER III - Alternative Education									
	- ESSER III - Alternative Education Other Instructional/Prof/Tech Svs	0	0	3,766,251	0.00	1,500,000	0.00	1,500,000	1,500,000	0.00
		0 0	0 0	3,766,251 3,766,251	0.00 0.00	1,500,000 1,500,000	0.00 0.00	1,500,000 1,500,000	1,500,000 1,500,000	0.00
319			-							
319 208-1288	Other Instructional/Prof/Tech Svs		-							
319 208-1288	Other Instructional/Prof/Tech Svs - ESSER III - Charter School Payments	0	0	3,766,251	0.00	1,500,000	0.00	1,500,000	1,500,000	0.00
319 208-1288 360	Other Instructional/Prof/Tech Svs - ESSER III - Charter School Payments	0 0	0	3,766,251 133,749	0.00	1,500,000 0	0.00	1,500,000	1,500,000 0	0.00
319 208-1288 360	Other Instructional/Prof/Tech Svs - ESSER III - Charter School Payments Charter School Payments - ESSER III - Summer School Programs	0 0	0	3,766,251 133,749	0.00	1,500,000 0	0.00	1,500,000	1,500,000 0	0.00
319 208-1288 360 208-1460	Other Instructional/Prof/Tech Svs - ESSER III - Charter School Payments Charter School Payments - ESSER III - Summer School Programs	0 0 0	0 0 0	3,766,251 133,749 133,749	0.00 0.00 0.00	1,500,000 0 0	0.00 0.00 0.00	1,500,000 0 0	1,500,000 0 0	0.00 0.00 0.00
319 208-1288 360 208-1460 123	Other Instructional/Prof/Tech Svs - ESSER III - Charter School Payments Charter School Payments - ESSER III - Summer School Programs Temporary - Licensed Temporary - Classified	0 0 0	0 0 0 28,854	3,766,251 133,749 133,749 0	0.00 0.00 0.00	1,500,000 0 0	0.00 0.00 0.00	1,500,000 0 0	1,500,000 0 0	0.00 0.00 0.00
319 208-1288 360 208-1460 123 124	Other Instructional/Prof/Tech Svs - ESSER III - Charter School Payments Charter School Payments - ESSER III - Summer School Programs Temporary - Licensed Temporary - Classified PERS	0 0 0 0 0	0 0 0 28,854 18,924	3,766,251 133,749 133,749 0 0	0.00 0.00 0.00 0.00 0.00	1,500,000 0 0 0 0	0.00 0.00 0.00 0.00 0.00	1,500,000 0 0 0	1,500,000 0 0 0 0	0.00 0.00 0.00 0.00 0.00
319 208-1288 360 208-1460 123 124 210	Other Instructional/Prof/Tech Svs - ESSER III - Charter School Payments Charter School Payments - ESSER III - Summer School Programs Temporary - Licensed Temporary - Classified PERS PERS UAL Contribution	0 0 0 0 0 0	0 0 28,854 18,924 4,013	3,766,251 133,749 133,749 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00	1,500,000 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00	1,500,000 0 0 0 0 0 0	1,500,000 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00

Sweet Home School District 2023-2024 Adopted Budget

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
08-2210	- ESSER III - Improvement of Instr	uction Services								
111	Licensed Salaries	0	71,302	0	0.00	0	0.00	0	0	0.00
210	PERS	0	9,269	0	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	0	8,913	0	0.00	0	0.00	0	0	0.00
220	Social Security Administration	0	5,229	0	0.00	0	0.00	0	0	0.00
231	Worker's Compensation	0	291	0	0.00	0	0.00	0	0	0.00
232	Unemployment Compensation	0	137	0	0.00	0	0.00	0	0	0.00
240	Contractual Employee Benefits	0	15,704	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	0	94,851	0	0.00	0	0.00	0	0	0.00
470	Computer Software	0	87,932	0	0.00	0	0.00	0	0	0.00
480	Computer Hardware	0	2,483	0	0.00	0	0.00	0	0	0.00
		0	296,111	0	0	0	0.00	0	0	0.00
)8-2540	- ESSER III - Facilities									
520	Buildings Acquisition	0	0	0	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
UND 208	TOTAL EXPENDITURES	0	661,554	3,900,000	0.00	2,500,000	0.00	2,500,000	2,500,000	0.00

Description Title I Revenue (Fund 212 for 2022-23, F	Actuals 20-21 und 214 for 2	Actuals 21-22 023-24)	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
4500 Revenue from Federal Sources	753,642	485,618	558,095	0.00	731,760	0.00	731,760	731,760	0.00
5400 Resources-Beg. Fund Bal.	0	0	55,000	0.00	50,000	0.00	50,000	50,000	0.00
TITLE I TOTAL RESOURCES	753,642	485,618	613,095	0.00	781,760	0.00	781,760	781,760	0.00

Title I is a federal program that provides financial assistance to public schools with high numbers or percentages of economically disadvantaged children to ensure these students meet academic achievement standards. For internal tracking, fund number 212 was used for the 2022-2023 fiscal year and fund number 214 will be used for the 2023-2024 fiscal year.

212/214-1272 Title I Fund Instructional Services (Fund 212 for 2022-23, Fund 214 for 2023-24)

		661,251	406,815	525,999	9.99	689,496	9.47	689,496	689,496	9.47
480	Computer Hardware	45,074	0	0	0.00	0	0.00	0	0	0.00
470	Computer Software	7,269	7,811	0	0.00	0	0.00	0	0	0.00
460	Non-consumable Items	500	4,281	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	36,679	16,267	4,659	0.00	0	0.00	0	0	0.00
355	Printing & Binding	0	24	0	0.00	0	0.00	0	0	0.00
312	Instructional Programs	0	0	0	0.00	124,238	0.00	124,238	124,238	0.00
245	District Paid Deferred Comp	99	0	0	0.00	0	0.00	0	0	0.00
240	Contractual Employee Benefits	51,341	28,737	75,000	0.00	75,000	0.00	75,000	75,000	0.00
233	Oregon Paid Leave	0	0	0	0.00	2,051	0.00	2,051	2,051	0.00
232	Unemployment Compensation	774	541	1,008	0.00	977	0.00	977	977	0.00
231	Worker's Compensation	1,701	1,199	1,344	0.00	1,465	0.00	1,465	1,465	0.00
220	Social Security Administration	29,889	20,782	25,702	0.00	28,014	0.00	28,014	28,014	0.00
213	PERS UAL Contribution	49,832	30,722	43,676	0.00	55,846	0.00	55,846	55,846	0.00
210	PERS	36,587	19,267	38,637	0.00	35,705	0.00	35,705	35,705	0.00
135	Classified Extra Duty	0	394	0	0.00	0	0.00	0	0	0.00
134	Licensed Extra Duty	46,656	1,500	5,000	0.00	5,000	0.00	5,000	5,000	0.00
124	Temporary - Classified	0	6,406	0	0.00	0	0.00	0	0	0.00
123	Temporary - Licensed	177,605	0	0	0.00	0	0.00	0	0	0.00
122	Substitutes - Classified	5,878	8,225	8,500	0.00	9,000	0.00	9,000	9,000	0.00
121	Substitutes - Licensed	757	41,585	7,000	0.00	10,000	0.00	10,000	10,000	0.00
112	Classified Salaries	97,912	91,072	147,210	6.69	138,976	5.66	138,976	138,976	5.66
111	Licensed Salaries	72,698	128,002	168,263	3.30	203,224	3.81	203,224	203,224	3.81

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
/214-2	490 Title I Fund Other Support Se	rvices (Fund 212	2 for 2022-23	Fund 214 fo	or 2023-24	!)				
113	Administrators	39,401	40,388	42,226	0.40	45,762	0.40	45,762	45,762	0.40
210	PERS	3,499	3,994	4,856	0.00	4,462	0.00	4,462	4,462	0.00
213	PERS UAL Contribution	6,155	6,037	5,489	0.00	6,979	0.00	6,979	6,979	0.00
220	Social Security Administration	2,936	3,020	3,230	0.00	3,501	0.00	3,501	3,501	0.00
231	Worker's Compensation	160	163	169	0.00	183	0.00	183	183	0.00
232	Unemployment Compensation	77	79	127	0.00	122	0.00	122	122	0.00
233	Oregon Paid Leave	0	0	0	0.00	256	0.00	256	256	0.00
240	Contractual Employee Benefits	6,093	6,412	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
		58,561	60,333	62,097	0.40	67,265	0.40	67,265	67,265	0.40
/214-2	520 Title I Fund Fiscal Services (F	und 212 for 202	2-23, Fund 21	4 for 2023-2	4)					
690	Grant Indirect Charges	31,042 31,042	17,451 17,451	25,000 25,000	0.00	25,000 25,000	0.00 0.00	25,000 25,000	25,000 25,000	
2/214-3:	Grant Indirect Charges 390 Title I Fund Community Servi Consumable Supplies and Mat.	31,042 ces (Fund 212 fc 2,788	17,451	25,000	0.00 0.00 023-24) 0.00	- ,	0.00		25,000 0	0.0 0.0
2/214-3:	390 Title I Fund Community Servi	31,042 ces (Fund 212 fc	17,451 or 2022-23, Fu	25,000 und 214 for 2	0.00 0.00	25,000	0.00	25,000	25,000	0.00 0.00 0.00

					22-23		Prop.			Adpto
	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	FTE Adptd	Proposed 23-24	23-24 FTE	Apprvd 23-24	Adopted 23-24	23-24 FTE
Other Sp	ecial Revenue Funds Revenue	(Fund 219)								
3199	Other Unrestricted Grants-in-aid	0	0	400,000	0.00	600,000	0.00	600,000	600,000	0.00
4500	Revenue from Federal Sources	0	0	500,000	0.00	700,000	0.00	700,000	700,000	0.00
5400	Resources-Beg. Fund Bal.	5,886	5,785	5,784	0.00	5,784	0.00	5,784	5,784	0.00
				005 704	0.00	1,305,784	0.00	1,305,784	1,305,784	0.00
FUND 219) TOTAL RESOURCES	5,886	5,785	905,784	0.00	1,505,764	0.00	1,500,104	1,303,704	0100
	TOTAL RESOURCES Other Special Revenue Funds - Ir Other Instruct./Prof/Tech Svcs			905,784	0.00	1,300,000	0.00	1,300,000	1,300,000	
219-2240	- Other Special Revenue Funds - Ir	nstructional Dev	velopment							0.00 0.00
219-2240 319	- Other Special Revenue Funds - Ir Other Instruct./Prof/Tech Svcs	nstructional Dev 0 0	velopment 0 0	900,000	0.00	1,300,000	0.00	1,300,000	1,300,000	0.00
219-2240 319	- Other Special Revenue Funds - Ir	nstructional Dev 0 0	velopment 0 0	900,000	0.00	1,300,000	0.00	1,300,000	1,300,000	0.00 0.00
219-2240 319 219-3300	- Other Special Revenue Funds - Ir Other Instruct./Prof/Tech Svcs - Other Special Revenue Funds - C	nstructional Dev 0 0	velopment 0 0 vices	900,000 900,000	0.00 0.00	1,300,000 1,300,000	0.00 0.00	1,300,000 1,300,000	1,300,000 1,300,000	0.00

This fund primarily serves as a place holder for possible state and federal funds that must be tracked in a special revenue fund. In addition, it includes a small Samaritan Health grant to promote bike riding that is reported as community services.

Title II-A	Description Teacher Training Grant Reven	Actuals 20-21	Actuals 21-22	22-23 Adopted		Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
	Revenue from Federal Sources	92,604	81930	92,610	0.00	96,754	0.00	96,754	96,754	0.00
5400	Resources-Beg. Fund Balance	0	0	20,000	0.00	30,000	0.00	30,000	30,000	0.00
TITLE II-A	TOTAL RESOURCES	92,604	81,930	112,610	0	126,754	0.00	126,754	126,754	0.00

Title II-A is a federal program that provides assistance to increase student academic achievement by increasing the number of highly qualified teachers, paraprofessionals and administrators in schools. For internal tracking purposes, fund number 224 was used for the 2022-2023 fiscal year, fund number 225 will be used for the 2023-2024 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 2023-24, F.226 for 2021-22)

		4,840	35,642	6,643	0.00	6,695	0.00	6,695	6,695	0.00
410	Consumable Supplies & Mat.	1,593	1,746	0	0.00	0	0.00	0	0	0.00
389	Other Non-instr/Prof/Tech Svs	1,494	4,355	0	0.00	0	0.00	0	0	0.00
340	Travel	0	5,512	0	0.00	0	0.00	0	0	0.00
233	Oregon Paid Leave	0	0	0	0.00	28	0.00	28	28	0.00
232	Unemployment Compensation	3	36	15	0.00	13	0.00	13	13	0.00
231	Worker's Compensation	6	79	20	0.00	20	0.00	20	20	0.00
220	Social Security Administration	104	1,384	383	0.00	383	0.00	383	383	0.00
213	PERS UAL Contribution	154	2,166	650	0.00	763	0.00	763	763	0.00
210	PERS	98	1,732	575	0.00	488	0.00	488	488	0.00
134	Licensed Extra Duty	1,388	18,240	5,000	0.00	5,000	0.00	5,000	5,000	0.00
121	Substitutes - Licensed	0	392	0	0.00	0	0.00	0	0	0.00

224/225/226-2211 Title II-A Service Area Direction (Fund 224 for 2022-23, F.225 for 2023-24, F.226 for 2021-22)

		20,511	23,533	23,864	0.40	26,344	0.40	26,344	26,344	0.40
240	Contractual Employee Benefits	781	948	0	0.00	0	0.00	0	0	0.00
233	Oregon Paid Leave	0	0	0	0.00	110	0.00	110	110	0.00
232	Unemployment Compensation	30	34	54	0.00	52	0.00	52	52	0.00
231	Worker's Compensation	65	74	72	0.00	79	0.00	79	79	0.00
220	Social Security Administration	1,137	1,297	1,374	0.00	1,505	0.00	1,505	1,505	0.00
213	PERS UAL Contribution	2,321	2,545	2,335	0.00	3,001	0.00	3,001	3,001	0.00
210	PERS	1,319	1,677	2,066	0.00	1,919	0.00	1,919	1,919	0.00
112	Classified Salaries	14,858	16,958	17,963	0.40	19,678	0.40	19,678	19,678	0.40

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adpt 23-2 FT
225/22	26-2240 Title II-A Staff Dev. (Fund 2	224 for 2022-23, F.	225 for 2023-2	4, F.226 for 20)21-22)					
121	Substitutes - Licensed	0	881	0	0.00	0	0.00	0	0	0.0
134	Licensed Extra Duty	630	0	0	0.00	0	0.00	0	0	0.0
135	Classified Extra Duty	1,420	0	0	0.00	0	0.00	0	0	0.0
210	PERS	208	538	0	0.00	0	0.00	0	0	0.0
213	PERS UAL Contribution	273	57	0	0.00	0	0.00	0	0	0.0
220	Social Security Administration	148	67	0	0.00	0	0.00	0	0	0.0
231	Worker's Compensation	9	4	0	0.00	0	0.00	0	0	0.0
232	Unemployment Compensation	4	2	0	0.00	0	0.00	0	0	0.0
310	Instructional Services	27,927	17,695	0	0.00	89,716	0.00	89,716	89,716	0.0
312	Instrl. Programs Improve. Srvcs	22,693	0	78,103	0.00	0	0.00	0	0	0.0
640	Dues and Fees	3,300	350	0	0.00	0	0.00	0	0	0.0
		56,612	19,594	78,103	0.00	89,716	0.00	89,716	89,716	0.0
	26-2490 Title II-A Support (Fund 22 Travel	4 for 2022-23, F.2 7,700 7,700	25 for 2023-24	, F.226 for 202 0 0	1-22) 0.00 0.00	0	0.00	0	0	0. 0.
	26-2520 Title II-A Fiscal Services (Grant Indirect Charges	Fund 224 for 2022 2.944	-23, F.225 for 3,160	2023-24, F.226 4.000	for 2021- 0.00	22) 4.000	0.00	4.000	4.000	0.
090	Grant mullect Charges	2,944 2,944	3,160 3,160	4,000 4,000	0.00	4,000 4,000	0.00 0.00	4,000 4,000	4,000 4,000	0. 0 .
	TOTAL EXPENDITURES	92,607	81,929	112,610	0.40	126,755	0.40	126,755	126,755	0.

4500 F		20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	A 2
	Teacher Support (Fund 227 fo	or 2023-24, Fui	nd 228 for 2	022-23)						
E IV-A	Revenue from Federal Sources	18,674	68,387	40,688	0.00	50,000	0.00	50,000	50,000	
	TOTAL RESOURCES	18,674	68,387	40,688	0.00	50,000	0.00	50,000	50,000	
228-221	10 Title IV-A Improvement Service	es (Fund 227 fo	r 2023-24, Fu	ind 228 for 2	022-23)					
134 L	Licensed Extra Duty	0	20,910	0	0.00	0	0.00	0	0	
210 F		0	1,910	0	0.00	0	0.00	0	0	
213 F	PERS UAL Contribution	0	2,520	0	0.00	0	0.00	0	0	
220 \$	Social Security Administration	0	1,538	0	0.00	0	0.00	0	0	
231 \	Worker's Compensation	0	88	0	0.00	0	0.00	0	0	
232 l	Unemployment Compensation	0	40	0	0.00	0	0.00	0	0	
		0	27,006	0	0.00	0	0.00	0	0	
	40 Title IV-A Instructional (Fund 2	227 for 2023-24,			0.00	0	0.00	0	0	
135 (40 Title IV-A Instructional (Fund 2 Classified Extra Duty PERS	2 27 for 2023-24, 837	Fund 228 for 0 0	r 2022-23) 0 0	0.00	0	0.00	0	0	
135 (210 F	Classified Extra Duty	227 for 2023-24,	0	0	0.00 0.00 0.00	0 0 0				
135 0 210 F 213 F	Classified Extra Duty	227 for 2023-24, 837 65	0 0	0	0.00	0	0.00	0	0	
135 (210 F 213 F 220 S	Classified Extra Duty PERS PERS UAL Contribution	227 for 2023-24, 837 65 114	0 0 0	0 0 0	0.00 0.00	0 0	0.00 0.00	0 0	0	
135 0 210 F 213 F 220 S 231 V	Classified Extra Duty PERS PERS UAL Contribution Social Security Administration	227 for 2023-24, 837 65 114 64	0 0 0 0	0 0 0 0	0.00 0.00 0.00	0 0 0	0.00 0.00 0.00	0 0 0	0 0 0	
135 0 210 F 213 F 220 S 231 V 232 U	Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation	227 for 2023-24, 837 65 114 64 4	0 0 0 0	0 0 0 0 0	0.00 0.00 0.00 0.00	0 0 0	0.00 0.00 0.00 0.00	0 0 0	0 0 0 0	
135 0 210 F 213 F 220 S 231 V 232 U 340 T	Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation	227 for 2023-24, 837 65 114 64 4 2	0 0 0 0 0 0	0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00	0 0 0 0	0.00 0.00 0.00 0.00 0.00	0 0 0 0	0 0 0 0 0	
135 0 210 F 213 F 220 S 231 V 232 U 340 T 410 O	Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Travel	227 for 2023-24, 837 65 114 64 4 2 250	0 0 0 0 0 0 0	0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0 0	0 0 0 0 0 0	
135 0 210 F 213 F 220 S 231 V 232 U 340 T 410 O 480 O	Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Travel Consumable Supplies and Mat.	227 for 2023-24, 837 65 114 64 4 2 250 15,712	0 0 0 0 0 0 42,941	0 0 0 0 0 0 38,688	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0 48,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0 48,000	0 0 0 0 0 0 48,000	

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.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
SSA Pa	rtnerships Revenue (Fund 229)									
4500	Revenue from Federal Sources	72,824	35,298	0	0.00	0	0.00	0	0	0.00
JND 229	TOTAL RESOURCES	72,824	35,298	0	0.00	0	0.00	0	0	0.00
9-2240	ESSA Partnerships Fund - Instructio	nal Developn	nent							
112	Classified Salaries	1,603	0	0	0.00	0	0.00	0	0	0.00
121	Substitutes - Licensed	10,580	1,371	0	0.00	0	0.00	0	0	0.00
122	Substitutes - Classified	4,101	0	0	0.00	0	0.00	0	0	0.00
134	Licensed Extra Duty	32,418	0	0	0.00	0	0.00	0	0	0.00
135	Classified Extra Duty	4,239	0	0	0.00	0	0.00	0	0	0.00
210	PERS	3,280	47	0	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	5,084	29	0	0.00	0	0.00	0	0	0.00
220	Social Security Administration	3,517	104	0	0.00	0	0.00	0	0	0.00
231	Worker's Compensation	198	6	0	0.00	0	0.00	0	0	0.00
232	Unemployment Compensation	92	3	0	0.00	0	0.00	0	0	0.00
240	Contractual Employee Benefits	86	0	0	0.00	0	0.00	0	0	0.00
340	Travel	(1,141)	0	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	6,150	33,739	0	0.00	0	0.00	0	0	0.00
		70,207	35,299	0	0.00	0	0.00	0	0	0.00
9-2240	ESSA Partnerships Fund - Discal Se	rvices								
690	Grant Indirect Charges	2,618	0	0	0.00	0	0.00	0	0	0.00
		2,618	0	0	0.00	0	0.00	0	0	0.00
JND 229) TOTAL EXPENDITURES	72,825	35,299	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.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
SSA En	ngagement Grant Revenue (Fur	id 230)								
4500	Revenue from Federal Sources	29,971	392	0	0.00	0	0.00	0	0	0.00
JND 230) TOTAL RESOURCES	29,971	392	0	0.00	0	0.00	0	0	0.00
0-2240	ESSA District Engagement Grant -	Staff Developn	nent							
134	Licensed Extra Duty	9,122	0	0	0.00	0	0.00	0	0	0.00
135	Classified Extra Duty	233	0	0	0.00	0	0.00	0	0	0.00
210	PERS	1,575	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	2,240	0	0	0.00	0	0.00	0	0	0.00
220	Social Security Administration	1,193	0	0	0.00	0	0.00	0	0	0.00
231	Worker's Compensation	68	0	0	0.00	0	0.00	0	0	0.00
232	Unemployment Compensation	31	0	0	0.00	0	0.00	0	0	0.00
240	Contractual Employee Benefits	304	0	0	0.00	0	0.00	0	0	0.00
340	Travel	0	392	0	0.00	0	0.00	0	0	0.00
470	Computer Software	14,000	0	0	0.00	0	0.00	0	0	0.00
		28,766	392	0	0.00	0	0.00	0	0	0.00
0-2520	ESSA District Engagement Grant -	Fiscal Services	3							
	Grant Indirect Charges	1,205	0	0	0.00	0	0.00	0	0	0.00
		1,205	0	0	0.00	0	0.00	0	0	0.00
JND 230) TOTAL EXPENDITURES	29,971	392	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.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adpt 23-2 FT
rl Perk	kins Vocational Grant Revenue	(Fund 231 for	2022-23, F	und 232 for	2023-24)				
4500	Revenue from Federal Sources	19,082	26,144	30,000	0.00	30,000	0.00	30,000	30,000	0.0
5400	Resources-Beg. Fund Balance	0	0	0	0.00	0	0.00	0	0	0.0
		19,082	26,144	30,000	0.00	30,000	0.00	30,000	30,000	0.0
1/ 232-1 121	131 Carl Perkins Vocational Grant Substitutes - Licensed	(Fund 231 for 2 0	0 22-23, Func 783	1 232 for 202 0	3-24) 0.00	0	0.00	0	0	0.
210	PERS	0	61	0	0.00	0	0.00	0	0	0.
213	PERS UAL Contribution	0	96	0	0.00	0	0.00	0	0	0.
220	Social Security Administration	0	59	0	0.00	0	0.00	0	0	0
231	Worker's Compensation	0	3	0	0.00	0	0.00	0	0	0
232	Unemployment Compensation	0	2	0	0.00	0	0.00	0	0	C
319	Other Instruct./Prof/Tech Srvcs	125	0	0	0.00	0	0.00	0	0	C
340	Travel	0	832	0	0.00	0	0.00	0	0	C
410	Consumable Supplies and Mat.	1,270	10,285	30,000	0.00	30,000	0.00	30,000	30,000	C
460	Non-consumable Items	10,411	11,597	0	0.00	0	0.00	0	0	C
470	Computer Software	6,075	2,425	0	0.00	0	0.00	0	0	C
480	Computer Hardware	1,200	0	0	0.00	0	0.00	0	0	0
		19,081	26,143	30,000	0.00	30,000	0.00	30,000	30,000	0

Carl Perkins is a federal program that aims to increase the quality of vocational/technical education within the United States. It is named for a former member of Congress. For internal tracking, fund number 231 was used for the 2022-23 fiscal year and fund number 232 will be used for the 2023-24 fiscal year.

Description		Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
PERS Reserve Fund Re	evenue (Fund 235)								
5200 Interfund Transf	fers	100,000	100,000	100,000	0.00	100,000	0.00	100,000	100,000	0.00
5400 Resources-Beg	J. Fund Balance	200,000	300,000	400,000	0.00	0	0.00	0	0	0.00
FUND 235 TOTAL RESOU	JRCES	300,000	400,000	500,000	0.00	100,000	0.00	100,000	100,000	0.00
235-5400 PERS Reserve F 680 PERS UAL Payn	-	PERS 0 0	0 0	500,000 500,000	0.00 0.00	0	0.00 0.00	0 0	0	0.00 0.00
235-5400 PERS Reserve F 680 PERS UAL Payn 235-6110 PERS Reserve F 810 Planned Reserve	ments Fund - Operating Co	0 0	-	,					-	
680 PERS UAL Payn 235-6110 PERS Reserve F	ments Fund - Operating Co	0 0 Intingency	0	500,000	0.00	0	0.00	0	0	0.00

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

|--|

Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
Chronic Absenteeism Grant Revenue (Fund 237)								
3299 Other Restricted Grants-in-aid	12,719	0	0	0.00	0	0.00	0	0	0.00
FUND 237 TOTAL RESOURCES	12,719	0	0	0.00	0	0.00	0	0	0.00
237-1111 Chronic Absenteeism Grant - Elei	mentary								
410 Consumable Supplies and Mat.	6,343	0	0	0.00	0	0.00	0	0	0.00
	6,343	0	0	0.00	0	0.00	0	0	0.00
237-1121 Chronic Absenteeism Grant - Jun	ior High								
410 Consumable Supplies and Mat.	2,154	0	0	0.00	0	0.00	0	0	0.00
	2,154	0	0	0.00	0	0.00	0	0	0.00
237-1132 Chronic Absenteeism Grant - Hig	h School								
410 Consumable Supplies and Mat.	4,221	0	0	0.00	0	0.00	0	0	0.00
	4,221	0	0	0.00	0	0.00	0	0	0.00
FUND 237 TOTAL EXPENDITURES	12,718	0	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 percent or more school days.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
Outdoor	School - Ballot Measure 99 Rev	venue (Fund 2	238)							
3299	Other Restricted Grants-in-aid	4,325	, 58,635	55,000	0.00	65,000	0.00	65,000	65,000	0.00
5400	Resources-Beg. Fund Balance	975	0	0	0.00	0	0.00	0	0	0.00
FUND 238	TOTAL RESOURCES	5,300	58,635	55,000	0.00	65,000	0.00	65,000	65,000	0.00
238-1111	- Outdoor School - Elementary Inst	truction								
111	Licensed Salaries	0	16,275	0	0.00	0	0.00	0	0	0.00
122	Substitutes - Classified	0	447	0	0.00	0	0.00	0	0	0.00
134	Licensed Extra Duty	0	2,718	0	0.00	0	0.00	0	0	0.00
135	Classified Extra Duty	0	2,828	0	0.00	0	0.00	0	0	0.00
210	PERS	0	355	0	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	0	547	0	0.00	0	0.00	0	0	0.00
220	Social Security Administration	0	242	0	0.00	0	0.00	0	0	0.00
231	Worker's Compensation	0	13	0	0.00	0	0.00	0	0	0.00
232	Unemployment Compensation	0	6	0	0.00	0	0.00	0	0	0.00
310	Instructional/Prof/Technical Srvcs	2,039	25,186	55,000	0.00	65,000	0.00	65,000	65,000	0.00
340	Travel	0	3,425	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	3,261	6,593	0	0.00	0	0.00	0	0	0.00
		5,300	58,635	55,000	0.00	65,000	0.00	65,000	65,000	0.00
FUND 238	TOTAL EXPENDITURES	5,300	58,635	55,000	0.00	65,000	0.00	65,000	65,000	0.00

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adpto 23-24 FTE
ealth &	Social Services Revenue (Fun	d 244)								
3299	Other Restricted Grants-in-aid	164,268	227,652	140,000	0.00	150,000	0.00	150,000	150,000	0.00
5400	Resources-Beg. Fund Balance	173,706	154,686	175,000	0.00	0	0.00	0	0	0.00
JND 244	TOTAL RESOURCES	337,974	382,338	315,000	0.00	150,000	0.00	150,000	150,000	0.0
4-2130	Health & Social Services Fund - He	ealth Services								
111	Licensed Salaries	101,079	70,332	54,988	1.00	58,425	1.00	58,425	58,425	1.0
112	Classified Salaries	0	10,283	26,496	0.94	0	0.00	0	0	0.0
114	Managerial - Classified	20,782	20,884	21,406	0.40	34,117	0.40	34,117	34,117	0.4
210	PERS	10,821	10,038	11,832	0.00	9,023	0.00	9,023	9,023	0.0
213	PERS UAL Contribution	19,035	15,475	13,376	0.00	14,113	0.00	14,113	14,113	0.0
220	Social Security Administration	8,523	6,969	7,871	0.00	7,079	0.00	7,079	7,079	0.0
231	Worker's Compensation	511	425	412	0.00	370	0.00	370	370	0.0
232	Unemployment Compensation	218	181	309	0.00	247	0.00	247	247	0.0
233	Oregon Paid Leave	0	0	0	0.00	518	0.00	518	518	0.0
240	Contractual Employee Benefits	19,100	24,241	25,000	0.00	25,000	0.00	25,000	25,000	0.0
340	Travel	79	498	0	0.00	0	0.00	0	0	0.0
410	Consumable Supplies and Mat.	3,140	4,010	153,310	0.00	1,108	0.00	1,108	1,108	0.0
640	Dues and Fees	0	19,647	0	0.00	0	0.00	0	0	0.0
		183,288	182,983	315,000	2.34	150,000	1.40	150,000	150,000	1.4
JND 244	TOTAL EXPENDITURES	183,288	182,983	315,000	2.34	150,000	1.40	150,000	150,000	1.4

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

Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
Career Pathway Grant Revenue (Fund 2	245)								
3299 Other Restricted Grants-in-aid	5,954	6,283	0	0.00	0	0.00	0	0	0.00
FUND 245 TOTAL RESOURCES	5,954	6,283	0	0.00	0	0.00	0	0	0.00
245-1131 Career Pathway Grant - High Scho	ol Programs								
410 Consumable Supplies and Mat.	2,175	5,601	0	0.00	0	0.00	0	0	0.00
460 Non-consumable Items	3,780	681	0	0.00	0	0.00	0	0	0.00
	5,955	6,282	0	0.00	0	0.00	0	0	0.00
FUND 245 TOTAL EXPENDITURES	5,955	6,282	0	0.00	0	0.00	0	0	0.00

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

Description	Actuals 20-21	Actuals 21-22	22-23 Adopted		Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
Student Investment Act Revenue (Fur	nd 251)								
3299 Other Restricted Grants-in-aid	597,638	1,737,805	1,750,000	0.00	1,624,989	0.00	1,624,989	1,624,989	0.00
FUND 251 TOTAL RESOURCES	597,638	1,737,805	1,750,000	0.00	1,624,989	0.00	1,624,989	1,624,989	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 f

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

2. Improving Student Health and Safety f

- 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 f

- 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; f
- Broaden curricular options at all grade levels (including access to art, music, PE, science. etc..); f
- 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.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
251-1111	- Student Investment Account - Ele	mentary								
111	Licensed Salaries	85,328	153,639	356,591	6.70	248,855	5.00	248,855	248,855	5.00
121	Substitutes - Licensed	0	392	0	0.00	0	0.00	0	0	0.00
210	PERS	7,577	15,256	41,008	0.00	24,263	0.00	24,263	24,263	0.00
213	PERS UAL Contribution	13,328	24,009	46,357	0.00	37,950	0.00	37,950	37,950	0.00
220	Social Security Administration	6,115	10,982	27,279	0.00	19,037	0.00	19,037	19,037	0.00
231	Worker's Compensation	362	648	1,426	0.00	995	0.00	995	995	0.00
232	Unemployment Compensation	160	287	1,070	0.00	664	0.00	664	664	0.00
233	Oregon Paid Leave	0	0	0	0.00	1,394	0.00	1,394	1,394	0.00
240	Contractual Employee Benefits	18,260	37,908	45,000	0.00	50,000	0.00	50,000	50,000	0.00
245	District Paid Deferred Comp	300	300	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	0	37,459	0	0.00	0	0.00	0	0	0.00
460	Non-consumable Items	0	732	0	0.00	0	0.00	0	0	0.00
480	Computer Hardware	0	1,407	0	0.00	0	0.00	0	0	0.00
		131,430	283,019	518,731	6.70	383,158	5.00	383,158	383,158	5.00
2 51-1121 111	- Student Investment Account - Jun Licensed Salaries	nior High 0	150,908	89,250	2.00	103,192	2.00	103,192	103,192	2.00
112		0	21,043	22,996	0.94	25,602	0.94	25,602	25,602	0.94
210	PERS	0	17,471	12,998	0.94	12,557	0.94	12,557	12,557	0.94
210	PERS UAL Contribution	0	21,582	14,592	0.00	12,557	0.00	12,557	12,557	0.00
-		0	•		0.00		0.00			
220	Social Security Administration	-	13,006	8,587		9,853		9,853	9,853	0.00
231	Worker's Compensation	0	464	449	0.00	515	0.00	515	515	0.00
232	Unemployment Compensation	0	209	337	0.00	343	0.00	343	343	0.00
233	Oregon Paid Leave	0	0	0	0.00	721	0.00	721	721	0.00
240	Contractual Employee Benefits	0	16,374	30,000	0.00	30,000	0.00	30,000	30,000	0.00
310	Instructional/Prof/Technical Srvcs	0	0	35,000	0.00	35,000	0.00	35,000	35,000	0.00
340	Travel	0	1,200	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	0	11,613	0	0.00	0	0.00	0	0	0.00
460	Non-consumable Items	0	7,264	0	0.00	0	0.00	0	0	0.00 2.94
		0	261,134	214,119	2.94	237,424	2.94	237,424	237,424	2.94
	- Student Investment Account - Jui	nior High Extra	curricular							
134	Licensed Extra Duty	0	5,000	0	0.00	0	0.00	0	0	0.00
210	PERS	0	650	0	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	0	625	0	0.00	0	0.00	0	0	0.00
220	Social Security Administration	0	370	0	0.00	0	0.00	0	0	0.00
231	Worker's Compensation	0	20	0	0.00	0	0.00	0	0	0.00
232	Unemployment Compensation	0	10	0	0.00	0	0.00	0	0	0.00
340	Travel	0	150	0	0.00	0	0.00	0	0	0.00
389	Other Non-instr/Prof/Tech Srvcs	0	7,330	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	0	95	0	0.00	0	0.00	0	0	0.00
		0	14,250	0	0.00	0	0.00	0	0	0.00

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
	Description	20-21		Adopted	Auptu	20-24		20-24	20-24	
-1131	- Student Investment Account - Hi	gh School								
111	Licensed Salaries	0	39,838	0	0.00	0	0.00	0	0	0.0
112	Classified Salaries	0	15,413	24,734	0.94	27,435	0.94	27,435	27,435	0.94
132	Overtime Salaries	0	38	0	0.00	0	0.00	0	0	0.0
210	PERS	0	6,707	2,844	0.00	2,675	0.00	2,675	2,675	0.0
213	PERS UAL Contribution	0	7,321	3,215	0.00	4,184	0.00	4,184	4,184	0.0
220	Social Security Administration	0	4,230	1,892	0.00	2,099	0.00	2,099	2,099	0.0
231	Worker's Compensation	0	90	99	0.00	110	0.00	110	110	0.0
232	Unemployment Compensation	0	108	74	0.00	73	0.00	73	73	0.0
233	Oregon Paid Leave	0	0	0	0.00	154	0.00	154	154	0.0
240	Contractual Employee Benefits	0	2,616	0	0.00	0	0.00	0	0	0.0
310	Instructional/Prof/Tech. Srvcs	0	0	100,000	0.00	125,000	0.00	125,000	125,000	0.0
389	Other Non-instr/Prof/Tech Srvcs	0	3,165	0	0.00	0	0.00	0	0	0.0
410	Consumable Supplies and Mat.	0	8,202	0	0.00	0	0.00	0	0	0.0
460	Non-consumable Items	0	7,865	0	0.00	0	0.00	0	0	0.0
640	Dues and Fees	0	4,938	0	0.00	0	0.00	0	0	0.0
		0	100,531	132,858	0.94	161,730	0.94	161,730	161,730	0.9
-1132 134	- Student Investment Account - Hi Licensed Extra Duty	gh School Extra 0	acurricular 19,989	0	0.00	0	0.00	0	0	0.0
		-		0	0.00	0	0.00	0	0	0.0
134	Licensed Extra Duty	0	19,989	-				-	-	
		-		0	0.00	0	0.00	0 0 0	0 0 0	0.0
134 135	Licensed Extra Duty Classified Extra Duty	0	19,989 544 2,544	0		0		0	0	0.0
134 135 210 213	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution	0 0 0 0	19,989 544 2,544 2,723	0	0.00 0.00 0.00	0 0 0	0.00 0.00 0.00	0	0	0.0
134 135 210 213 220	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration	0 0 0 0 0	19,989 544 2,544 2,723 1,506	0 0 0	0.00 0.00 0.00 0.00	0 0 0 0	0.00 0.00 0.00 0.00	0 0 0 0	0 0 0 0	0.0 0.0 0.0 0.0
134 135 210 213 220 231	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation	0 0 0 0 0 0	19,989 544 2,544 2,723 1,506 84	0 0 0 0 0	0.00 0.00 0.00 0.00 0.00	0 0 0 0 0	0.00 0.00 0.00 0.00 0.00	0 0 0 0 0	0 0 0 0 0	0.0 0.0 0.0 0.0 0.0
134 135 210 213 220 231 232	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation	0 0 0 0 0 0 0	19,989 544 2,544 2,723 1,506 84 39	0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0 0	0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00
134 135 210 213 220 231 232 340	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Travel	0 0 0 0 0 0 0 0 0	19,989 544 2,544 2,723 1,506 84 39 3,618	0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00
134 135 210 213 220 231 232 340 389	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Travel Other Non-instr/Prof/Tech Srvcs	0 0 0 0 0 0 0 0 0 0 0	19,989 544 2,544 2,723 1,506 84 39 3,618 36,424	0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000	0 0 0 0 0 0 75,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00
134 135 210 213 220 231 232 340	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Travel Other Non-instr/Prof/Tech Srvcs	0 0 0 0 0 0 0 0 0	19,989 544 2,544 2,723 1,506 84 39 3,618	0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
134 135 210 213 220 231 232 340 389	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Travel Other Non-instr/Prof/Tech Srvcs	0 0 0 0 0 0 0 0 0 0 0 0	19,989 544 2,544 2,723 1,506 84 39 3,618 36,424 737	0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 75,000 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 75,000 0	0 0 0 0 0 0 75,000 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
134 135 210 213 220 231 232 340 389 410	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Travel Other Non-instr/Prof/Tech Srvcs	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	19,989 544 2,544 2,723 1,506 84 39 3,618 36,424 737 68,208	0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 75,000 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 75,000 0	0 0 0 0 0 0 75,000 0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
134 135 210 213 220 231 232 340 389 410	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Travel Other Non-instr/Prof/Tech Srvcs Consumable Supplies and Mat. Student Investment Account - Stu	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	19,989 544 2,544 2,723 1,506 84 39 3,618 36,424 737 68,208	0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 75,000 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 75,000 0	0 0 0 0 0 0 75,000 0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
134 135 210 213 220 231 232 340 389 410 -1220	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Travel Other Non-instr/Prof/Tech Srvcs Consumable Supplies and Mat. Student Investment Account - Stu	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	19,989 544 2,544 2,723 1,506 84 39 3,618 36,424 737 68,208	0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000 0 75,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000 0 75,000	0 0 0 0 0 0 75,000 0 75,000	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
134 135 210 213 220 231 232 340 389 410 -1220 111	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Travel Other Non-instr/Prof/Tech Srvcs Consumable Supplies and Mat. Student Investment Account - Stu Licensed Salaries	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	19,989 544 2,544 2,723 1,506 84 39 3,618 36,424 737 68,208 ities 49,244	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000 0 75,000 97,340	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 75,000 0 75,000 97,340	0 0 0 0 0 0 75,000 0 75,000 97,340	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
134 135 210 213 220 231 232 340 389 410 -1220 111 121	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Travel Other Non-instr/Prof/Tech Srvcs Consumable Supplies and Mat. Student Investment Account - Stu Licensed Salaries Substitutes - Licensed Licensed Extra Duty	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	19,989 544 2,544 2,723 1,506 84 39 3,618 36,424 737 68,208 ities 49,244 4,516	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 75,000 0 75,000 97,340 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000 0 75,000 0 75,000 97,340 0	0 0 0 0 0 0 75,000 0 75,000 97,340 0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
134 135 210 213 220 231 232 340 389 410 -1220 111 121 134	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Travel Other Non-instr/Prof/Tech Srvcs Consumable Supplies and Mat. Student Investment Account - Stu Licensed Salaries Substitutes - Licensed Licensed Extra Duty PERS	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	19,989 544 2,544 2,723 1,506 84 39 3,618 36,424 737 68,208 ities 49,244 4,516 3,000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000 0 75,000 97,340 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000 0 75,000 97,340 0 0	0 0 0 0 0 0 75,000 0 75,000 97,340 0 0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
134 135 210 213 220 231 232 340 389 410 -1220 111 121 121 134 210	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Travel Other Non-instr/Prof/Tech Srvcs Consumable Supplies and Mat. Student Investment Account - Stu Licensed Salaries Substitutes - Licensed Licensed Extra Duty PERS	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	19,989 544 2,544 2,723 1,506 84 39 3,618 36,424 737 68,208 ities 49,244 4,516 3,000 5,354	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 11,900	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000 0 75,000 0 75,000 0 97,340 0 0 0 9,491	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000 0 75,000 0 75,000 0 97,340 0 0 0 9,491	0 0 0 0 0 0 75,000 0 75,000 97,340 97,340 0 0 97,340	0.00 0.00
134 135 210 213 220 231 232 340 389 410 -1220 111 121 134 210 213	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Travel Other Non-instr/Prof/Tech Srvcs Consumable Supplies and Mat. Student Investment Account - Stu Licensed Salaries Substitutes - Licensed Licensed Extra Duty PERS PERS UAL Contribution	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	19,989 544 2,544 2,723 1,506 84 39 3,618 36,424 737 68,208 ittes 49,244 4,516 3,000 5,354 8,820	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 11,900 13,452	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000 0 75,000 0 75,000 97,340 0 97,340 0 97,340 0 97,340	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 75,000 0 75,000 0 75,000 97,340 0 97,340 0 97,340 0 97,340	0 0 0 0 0 0 75,000 0 75,000 0 75,000 0 97,340 0 0 97,340 0 0 9,491 14,844	0.00 0.00
134 135 210 213 220 231 232 340 389 410 -1220 111 121 121 121 134 210 213 220	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Travel Other Non-instr/Prof/Tech Srvcs Consumable Supplies and Mat. Student Investment Account - Stu Licensed Salaries Substitutes - Licensed Licensed Extra Duty PERS PERS UAL Contribution Social Security Administration	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	19,989 544 2,544 2,723 1,506 84 39 3,618 36,424 737 68,208 ities 49,244 4,516 3,000 5,354 8,820 4,323	0 0 0 0 0 0 0 0 0 0 0 0 0 103,480 0 0 11,900 13,452 7,916	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000 0 75,000 0 75,000 0 97,340 0 97,340 0 97,340 0 97,340 14,844 7,447	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000 0 75,000 0 75,000 0 97,340 0 0 97,340 0 0 9,491 14,844 7,447	0 0 0 0 0 0 75,000 0 75,000 0 75,000 0 97,340 0 97,340 0 97,340 0 97,340 14,844 7,447	0.00 0.00
134 135 210 213 220 231 232 340 389 410 111 121 121 134 210 213 220 231	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Travel Other Non-instr/Prof/Tech Srvcs Consumable Supplies and Mat. Student Investment Account - Stu Licensed Salaries Substitutes - Licensed Licensed Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	19,989 544 2,544 2,723 1,506 84 39 3,618 36,424 737 68,208 ities 49,244 4,516 3,000 5,354 8,820 4,323 239	0 0 0 0 0 0 0 0 0 0 0 0 0 103,480 0 0 11,900 13,452 7,916 414	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000 0 75,000 0 75,000 0 97,340 0 0 97,340 0 0 97,340 14,844 7,447 389	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000 0 75,000 0 75,000 0 97,340 0 97,340 0 0 97,340 0 0 97,340 14,844 7,447 389	0 0 0 0 0 0 75,000 0 75,000 0 75,000 0 97,340 0 97,340 0 97,340 0 97,340 14,844 14,844 7,447 389	0.00 0.00
134 135 210 213 220 231 232 340 389 410 111 121 134 210 213 220 231 232	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Travel Other Non-instr/Prof/Tech Srvcs Consumable Supplies and Mat. Student Investment Account - Stu Licensed Salaries Substitutes - Licensed Licensed Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	19,989 544 2,544 2,723 1,506 84 39 3,618 36,424 737 68,208 ities 49,244 4,516 3,000 5,354 8,820 4,323 239 109	0 0 0 0 0 0 0 0 0 0 0 0 0 0 103,480 0 0 11,900 13,452 7,916 414 310	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000 0 75,000 97,340 0 97,340 0 0 97,340 0 0 97,340 14,844 7,447 389 260	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000 0 75,000 97,340 0 97,340 0 0 97,340 0 0 97,340 14,844 7,447 389 260	0 0 0 0 0 0 75,000 0 75,000 97,340 0 97,340 0 97,340 0 0 97,340 14,844 7,447 389 260	0.00 0.00
134 135 210 213 220 231 232 340 389 410 111 121 121 134 210 213 220 231 232 233	Licensed Extra Duty Classified Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Travel Other Non-instr/Prof/Tech Srvcs Consumable Supplies and Mat. Student Investment Account - Stu Licensed Salaries Substitutes - Licensed Licensed Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Unemployment Compensation	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	19,989 544 2,544 2,723 1,506 84 39 3,618 36,424 737 68,208 ities 49,244 4,516 3,000 5,354 8,820 4,323 239 109 0	0 0 0 0 0 0 0 0 0 0 0 0 103,480 0 0 11,900 13,452 7,916 414 310 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000 0 75,000 0 75,000 0 97,340 0 0 97,340 0 0 97,340 0 0 97,340 14,844 7,447 389 260 545	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 75,000 0 75,000 0 75,000 0 97,340 0 97,340 0 97,340 0 97,340 0 97,340 1 4,844 7,447 389 260 545	0 0 0 0 0 0 75,000 0 75,000 0 75,000 0 97,340 0 97,340 0 97,340 0 97,340 0 97,340 14,844 7,447 389 260 545	0.00 0.00

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
1-1280	Student Investment Account - Alt	ternative Educati	ion							
111	Licensed Salaries	67,710	68,293	69,744	1.00	74,103	1.00	74,103	74,103	1.00
121	Substitutes - Licensed	0	743	0	0.00	0	0.00	0	0	0.00
210	PERS	9,703	8,952	8,021	0.00	7,225	0.00	7,225	7,225	0.00
213	PERS UAL Contribution	6,886	8,668	9,067	0.00	11,301	0.00	11,301	11,301	0.00
220	Social Security Administration	4,464	4,606	5,335	0.00	5,669	0.00	5,669	5,669	0.00
231	Worker's Compensation	277	281	279	0.00	296	0.00	296	296	0.00
232	Unemployment Compensation	117	120	209	0.00	198	0.00	198	198	0.00
233	Oregon Paid Leave	0	0	0	0.00	415	0.00	415	415	0.00
240	Contractual Employee Benefits	15,004	15,204	15,000	0.00	20,000	0.00	20,000	20,000	0.00
245	District Paid Deferred Comp	600	600	0	0.00	0	0.00	0	0	0.00
310	Instructional/Prof/Tech. Srvcs	0	0	50,000	0.00	50,000	0.00	50,000	50,000	0.00
		104,761	107,467	157,655	1.00	169,207	1.00	169,207	169,207	1.00
360		31,675	85,303	0	0.00	75,000	0.00	75,000	75,000	0.0
			00,000	U	0.00	75,000	0.00	75,000	75,000	0.00
		51,075	,							
	Student Investment Account - Gu									
1-2120	Student Investment Account - Gu Licensed Salaries			92,551	1.50	171,267	3.00	171,267	171,267	3.00
1-2120	Licensed Salaries	idance Services		92,551 10,643	1.50 0.00	171,267 16,698	3.00 0.00	171,267 16,698	171,267 16,698	
1-2120 111	Licensed Salaries PERS	iidance Services 22,083	95,885					•		0.0
1-2120 111 210	Licensed Salaries PERS PERS UAL Contribution	idance Services 22,083 1,961	95,885 9,434	10,643	0.00	16,698	0.00	16,698	16,698	0.00 0.00
1-2120 111 210 213	Licensed Salaries PERS PERS UAL Contribution	idance Services 22,083 1,961 3,449	95,885 9,434 14,924	10,643 12,032	0.00 0.00	16,698 26,118	0.00	16,698 26,118	16,698 26,118	0.00
1-2120 111 210 213 220	Licensed Salaries PERS PERS UAL Contribution Social Security Administration Worker's Compensation	idance Services 22,083 1,961 3,449 1,689	95,885 9,434 14,924 6,946	10,643 12,032 7,080	0.00 0.00 0.00	16,698 26,118 13,102	0.00 0.00 0.00	16,698 26,118 13,102	16,698 26,118 13,102	0.00 0.00 0.00 0.00
1-2120 111 210 213 220 231	Licensed Salaries PERS PERS UAL Contribution Social Security Administration Worker's Compensation	idance Services 22,083 1,961 3,449 1,689 93	95,885 9,434 14,924 6,946 376	10,643 12,032 7,080 370	0.00 0.00 0.00 0.00	16,698 26,118 13,102 685	0.00 0.00 0.00 0.00	16,698 26,118 13,102 685	16,698 26,118 13,102 685	0.00 0.00 0.00 0.00 0.00
1-2120 111 210 213 220 231 232 233	Licensed Salaries PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation	idance Services 22,083 1,961 3,449 1,689 93 44	95,885 9,434 14,924 6,946 376 183	10,643 12,032 7,080 370 278	0.00 0.00 0.00 0.00 0.00	16,698 26,118 13,102 685 457	0.00 0.00 0.00 0.00 0.00	16,698 26,118 13,102 685 457	16,698 26,118 13,102 685 457	0.00 0.00 0.00 0.00 0.00
1-2120 111 210 213 220 231 232 233	Licensed Salaries PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits	idance Services 22,083 1,961 3,449 1,689 93 44 0	95,885 9,434 14,924 6,946 376 183 0	10,643 12,032 7,080 370 278 0	0.00 0.00 0.00 0.00 0.00 0.00	16,698 26,118 13,102 685 457 959	0.00 0.00 0.00 0.00 0.00 0.00	16,698 26,118 13,102 685 457 959	16,698 26,118 13,102 685 457 959	0.00 0.00 0.00 0.00 0.00 0.00
1-2120 111 210 213 220 231 232 233 240	Licensed Salaries PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits	idance Services 22,083 1,961 3,449 1,689 93 44 0 1,599	95,885 9,434 14,924 6,946 376 183 0 16,889	10,643 12,032 7,080 370 278 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	16,698 26,118 13,102 685 457 959 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	16,698 26,118 13,102 685 457 959 0	16,698 26,118 13,102 685 457 959 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00
1-2120 111 210 213 220 231 232 233 240 310	Licensed Salaries PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits	idance Services 22,083 1,961 3,449 1,689 93 44 0 1,599 0 30,918	95,885 9,434 14,924 6,946 376 183 0 16,889 0	10,643 12,032 7,080 370 278 0 0 50,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	16,698 26,118 13,102 685 457 959 0 38,867	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	16,698 26,118 13,102 685 457 959 0 38,867	16,698 26,118 13,102 685 457 959 0 38,867	0.00 0.00 0.00 0.00 0.00 0.00 0.00
1-2120 111 210 213 220 231 232 233 240 310 1-2190	Licensed Salaries PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Instructional/Prof/Tech. Srvcs	idance Services 22,083 1,961 3,449 1,689 93 44 0 1,599 0 30,918	95,885 9,434 14,924 6,946 376 183 0 16,889 0	10,643 12,032 7,080 370 278 0 0 50,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	16,698 26,118 13,102 685 457 959 0 38,867	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	16,698 26,118 13,102 685 457 959 0 38,867	16,698 26,118 13,102 685 457 959 0 38,867	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
1-2120 111 210 213 220 231 232 233 240 310 1-2190	Licensed Salaries PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Instructional/Prof/Tech. Srvcs Student Investment Account - Stu Licensed Salaries	idance Services 22,083 1,961 3,449 1,689 93 44 0 1,599 0 30,918 udent Services	95,885 9,434 14,924 6,946 376 183 0 16,889 0 144,637	10,643 12,032 7,080 370 278 0 0 50,000 172,954	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	16,698 26,118 13,102 685 457 959 0 38,867 268,153	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	16,698 26,118 13,102 685 457 959 0 38,867 268,153	16,698 26,118 13,102 685 457 959 0 38,867 268,153	0.00 0.00 0.00 0.00 0.00 0.00 0.00 3.00
1-2120 111 210 213 220 231 232 233 240 310 1-2190 111	Licensed Salaries PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Instructional/Prof/Tech. Srvcs Student Investment Account - Stu Licensed Salaries Licensed Extra Duty	idance Services 22,083 1,961 3,449 1,689 93 44 0 1,599 0 30,918 udent Services 43,837	95,885 9,434 14,924 6,946 376 183 0 16,889 0 16,889 0 144,637	10,643 12,032 7,080 370 278 0 0 50,000 172,954 64,424	0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.50	16,698 26,118 13,102 685 457 959 0 0 38,867 268,153	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 3.00 0.00 0.00
1-2120 111 210 213 220 231 232 233 240 310 1-2190 111 134	Licensed Salaries PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Instructional/Prof/Tech. Srvcs Student Investment Account - Stu Licensed Salaries Licensed Extra Duty PERS	idance Services 22,083 1,961 3,449 1,689 93 44 0 1,599 0 30,918 udent Services 43,837 1,777	95,885 9,434 14,924 6,946 376 183 0 16,889 0 16,889 0 144,637 59,700 0	10,643 12,032 7,080 370 278 0 0 50,000 172,954 64,424 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.50 1.00	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 3.00 0.00 0.00	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0 0 0	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
1-2120 111 210 213 220 231 232 233 240 310 1-2190 111 134 210	Licensed Salaries PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Instructional/Prof/Tech. Srvcs Student Investment Account - Stu Licensed Salaries Licensed Extra Duty PERS PERS UAL Contribution	idance Services 22,083 1,961 3,449 1,689 93 44 0 1,599 0 30,918 udent Services 43,837 1,777 3,992	95,885 9,434 14,924 6,946 376 183 0 16,889 0 16,889 0 144,637 59,700 0 59,700 0	10,643 12,032 7,080 370 278 0 0 50,000 172,954 64,424 0 7,409	0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.50 1.00 0.00 0	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 3.00 0.00 0.00 0.00 0.00	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0 0 0 0	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 3.00 0.00 0.00 0.00 0.00
1-2120 111 210 213 220 231 232 233 240 310 1-2190 111 134 210 213	Licensed Salaries PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Instructional/Prof/Tech. Srvcs Student Investment Account - Stu Licensed Salaries Licensed Extra Duty PERS PERS UAL Contribution	idance Services 22,083 1,961 3,449 1,689 93 44 0 1,599 0 30,918 udent Services 43,837 1,777 3,992 7,061	95,885 9,434 14,924 6,946 376 183 0 16,889 0 16,889 0 144,637 59,700 0 59,700 0 5,904 9,321	10,643 12,032 7,080 370 278 0 0 50,000 172,954 64,424 0 7,409 8,375	0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.50 1.00 0.00 0	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 3.00 0.00 0.00 0.00 0.00 0.00	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0 0 0 0 0 0	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
1-2120 111 210 213 220 231 232 233 240 310 1-2190 111 134 210 213 220	Licensed Salaries PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Instructional/Prof/Tech. Srvcs Student Investment Account - Stu Licensed Salaries Licensed Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation	idance Services 22,083 1,961 3,449 1,689 93 44 0 1,599 0 30,918 udent Services 43,837 1,777 3,992 7,061 3,189	95,885 9,434 14,924 6,946 376 183 0 16,889 0 144,637 59,700 0 5,904 9,321 4,396	10,643 12,032 7,080 370 278 0 0 50,000 172,954 64,424 64,424 0 7,409 8,375 4,928	0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.50 1.00 0.00 0	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 3.00 0.00 0.00 0.00 0.00 0.00 0.00	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0 0 0 0 0 0 0 0	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0 0 0 0 0 0 0 0	0.00 0.00
1-2120 111 210 213 220 231 232 233 240 310 1-2190 111 134 210 213 220 231	Licensed Salaries PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Instructional/Prof/Tech. Srvcs Student Investment Account - Stu Licensed Salaries Licensed Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation	idance Services 22,083 1,961 3,449 1,689 93 44 0 1,599 0 30,918 udent Services 43,837 1,777 3,992 7,061 3,189 185	95,885 9,434 14,924 6,946 376 183 0 16,889 0 16,889 0 16,889 0 144,637 59,700 0 59,700 0 5,904 9,321 4,396 248	10,643 12,032 7,080 370 278 0 0 50,000 172,954 64,424 0 7,409 8,375 4,928 258	0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.50 1.00 0.00 0	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0 0 0 0 0 0 0 0 0 0 0 0 0 0	16,698 26,118 13,102 685 457 959 0 0 38,867 268,153 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00
1-2120 111 210 213 220 231 232 233 240 310 1-2190 111 134 210 213 220 231 232	Licensed Salaries PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Oregon Paid Leave Contractual Employee Benefits Instructional/Prof/Tech. Srvcs Student Investment Account - Stu Licensed Salaries Licensed Extra Duty PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation Unemployment Compensation Contractual Employee Benefits	idance Services 22,083 1,961 3,449 1,689 93 44 0 1,599 0 30,918 udent Services 43,837 1,777 3,992 7,061 3,189 185 83	95,885 9,434 14,924 6,946 376 183 0 16,889 0 16,889 0 144,637 59,700 0 59,700 0 59,700 0 5,904 9,321 4,396 248 115	10,643 12,032 7,080 370 278 0 0 50,000 172,954 64,424 0 7,409 8,375 4,928 258 193	0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.50 1.00 0.00 0	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	16,698 26,118 13,102 685 457 959 0 38,867 268,153 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

		Actuals	Actuals	22-23		Proposed	Prop. 23-24	Apprvd	Adopted	Ad 23
	Description	20-21	21-22	Adopted	Adptd	23-24	FTE	23-24	23-24	
2210/	2211 Student Investment Account	- Instruction Se	ervices							
112	Classified Salaries	0	26,266	0	0.00	0	0.00	0	0	
113	Administrators	0	111,183	116,242	1.00	0	0.00	0	0	
210	PERS	0	17,037	13,368	0.00	0	0.00	0	0	
213	PERS UAL Contribution	0	17,160	15,111	0.00	0	0.00	0	0	
220	Social Security Administration	0	10,091	8,893	0.00	0	0.00	0	0	
231	Worker's Compensation	0	564	465	0.00	0	0.00	0	0	
232	Unemployment Compensation	0	264	349	0.00	0	0.00	0	0	
240	Contractual Employee Benefits	0	17,062	15,000	0.00	0	0.00	0	0	
	District Paid Deferred Comp	0	1,200	0	0.00	0	0.00	0	0	
245	District Faid Delerred Comp					•	0.00	0	0	
245 340	Travel	0	42,598	0	0.00	0	0.00	0	0	
340		0	42,598 243,425	0 169,428	0.00 1.00	0	0.00	0	0	
340 2 540 414	Travel Student Investment Account - Fac	0 Silities 25,113	243,425 1,570	169,428	1.00	0	0.00	0	0	
340 2540	Travel Student Investment Account - Fac	0 cilities 25,113 35,000	243,425 1,570 0	169,428 0 0	1.00 0.00 0.00	0 0 0	0.00	0 0 0	0 0 0	
340 2 540 414 460	Travel Student Investment Account - Fac Supplies Custodial Non-consumable Items	0 cilities 25,113 35,000 60,113	243,425 1,570 0 1,570	169,428	1.00	0	0.00	0	0	
340 2540 414 460 2660	Travel Student Investment Account - Fac Supplies Custodial Non-consumable Items Student Investment Account - Tec	0 Silities 25,113 35,000 60,113 Schnology Service	243,425 1,570 0 1,570 es	169,428 0 0 0	1.00 0.00 0.00 0.00	0 0 0 0	0.00 0.00 0.00 0.00	0 0 0 0	0 0 0 0	
340 2540 414 460 2660 112	Travel Student Investment Account - Fac Supplies Custodial Non-consumable Items Student Investment Account - Tec Classified Salaries	0 Silities 25,113 35,000 60,113 Shnology Service 10,542	243,425 1,570 0 1,570 es 11,458	169,428 0 0 0 12,303	1.00 0.00 0.00 0.00 0.25	0 0 0 0 0	0.00 0.00 0.00 0.00 0.00	0 0 0 0 0	0 0 0 0 0	
340 2540 414 460 2660 112 210	Travel Student Investment Account - Fac Supplies Custodial Non-consumable Items Student Investment Account - Tec Classified Salaries PERS	0 cilities 25,113 35,000 60,113 chnology Service 10,542 936	243,425 1,570 0 1,570 es 11,458 1,133	169,428 0 0 12,303 1,415	1.00 0.00 0.00 0.00 0.25 0.25	0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0	0 0 0 0 0	
340 2540 414 460 2660 112 210 213	Travel Student Investment Account - Fac Supplies Custodial Non-consumable Items Student Investment Account - Tec Classified Salaries PERS PERS PERS UAL Contribution	0 Silities 25,113 35,000 60,113 Schnology Service 10,542 936 1,647	243,425 1,570 0 1,570 es 11,458 1,133 1,720	169,428 0 0 12,303 1,415 1,599	1.00 0.00 0.00 0.00 0.25 0.25 0.00 0.00	0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	
340 2540 414 460 210 213 220	Travel Student Investment Account - Fac Supplies Custodial Non-consumable Items Student Investment Account - Tec Classified Salaries PERS PERS PERS UAL Contribution Social Security Administration	0 cilities 25,113 35,000 60,113 chnology Service 10,542 936 1,647 806	243,425 1,570 0 1,570 es 11,458 1,133 1,720 877	169,428 0 0 12,303 1,415 1,599 941	1.00 0.00 0.00 0.00 0.25 0.00 0.00 0.00	0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	
340 2540 414 460 2660 112 210 213 220 231	Travel Student Investment Account - Fac Supplies Custodial Non-consumable Items Student Investment Account - Tec Classified Salaries PERS PERS PERS VAL Contribution Social Security Administration Worker's Compensation	0 cilities 25,113 35,000 60,113 chnology Service 10,542 936 1,647 806 46	243,425 1,570 0 1,570 es 11,458 1,133 1,720 877 50	169,428 0 0 12,303 1,415 1,599 941 49	1.00 0.00 0.00 0.00 0.25 0.00 0.00 0.00 0	0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	
340 2540 414 460 2660 112 210 213 220 231 232	Travel Student Investment Account - Fac Supplies Custodial Non-consumable Items Student Investment Account - Tec Classified Salaries PERS PERS PERS UAL Contribution Social Security Administration Worker's Compensation Unemployment Compensation	0 Silities 25,113 35,000 60,113 Chnology Service 10,542 936 1,647 806 46 21	243,425 1,570 0 1,570 es 11,458 1,133 1,720 877 50 23	169,428 0 0 12,303 1,415 1,599 941 49 37	1.00 0.00 0.00 0.00 0.25 0.00 0.00 0.00 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	
340 2540 414 460 2660 112 210 213 220 231	Travel Student Investment Account - Fac Supplies Custodial Non-consumable Items Student Investment Account - Tec Classified Salaries PERS PERS PERS VAL Contribution Social Security Administration Worker's Compensation	0 cilities 25,113 35,000 60,113 chnology Service 10,542 936 1,647 806 46	243,425 1,570 0 1,570 es 11,458 1,133 1,720 877 50	169,428 0 0 12,303 1,415 1,599 941 49	1.00 0.00 0.00 0.00 0.25 0.00 0.00 0.00 0	0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	

					22-23		Prop.			Adpt
		Actuals	Actuals	22-23	FTE	Proposed	23-24	Apprvd	Adopted	23-2
	Description	20-21	21-22	Adopted	Adptd	23-24	FTE	23-24	23-24	FT
easure	98: High School Success Reve	enue (Fund 25	52)							
3299	Other Restricted Grants-in-aid	543,933	432,137	625,000	0.00	627,058	0.00	627,058	627,058	0.0
ND 25	2 TOTAL RESOURCES	543,933	432,137	625,000	0.00	627,058	0.00	627,058	627,058	0.0
egon vo	oters passed Ballot Measure 98 in No	vember 2016. F	unds are to be	e focused on t	hree area	s: Career Tec	hnical Edu	cation (CTE),		
	eparatory programs, and dropout pre									
	Measure 98 High School Success Consumable Supplies and Mat.	- Junior High P 4,861	rograms 5,678	0	0.00	0	0.00	0	0	0.0
+10		4,861	5,678	0	0.00	0	0.00	0	0	0.
		.,	0,010	•		•		•	•	
2-1131	Measure 98 High School Success	- High Program	IS							
111	Licensed Salaries	179,591	138,331	182,998	3.00	117,415	1.75	117,415	117,415	1
112	Classified Salaries	25,810	39,941	23,903	0.75	59,092	1.75	59,092	59,092	1
114	Managerial - Classified	0	3,832	0	0.00	0	0.00	0	0	0
121	Substitutes - Licensed	0	23,299	0	0.00	0	0.00	0	0	0
122	Substitutes - Classified	0	5,781	0	0.00	0	0.00	0	0	0
132	Overtime Salaries	2,087	158	0	0.00	0	0.00	0	0	0
134	Licensed Extra Duty	960	5,610	0	0.00	0	0.00	0	0	0
210	PERS	22,418	19,021	23,794	0.00	17,209	0.00	17,209	17,209	0
213	PERS UAL Contribution	20,073	24,399	26,897	0.00	26,917	0.00	26,917	26,917	0
220	Social Security Administration	15,139	15,931	15,828	0.00	13,503	0.00	13,503	13,503	0
231	Worker's Compensation	867	1,010	828	0.00	706	0.00	706	706	0
232	Unemployment Compensation	396	412	621	0.00	471	0.00	471	471	0
233	Oregon Paid Leave	0	0	0	0.00	988	0.00	988	988	0
240	Contractual Employee Benefits	27,942	24,648	60,000	0.00	60,000	0.00	60,000	60,000	0
310	Instructional/Prof/Tech. Srvcs	0	0	270,132	0.00	252,728	0.00	252,728	252,728	0
340	Travel	381	725	0	0.00	0	0.00	0	0	0
353	Postage	83	101	0	0.00	0	0.00	0	0	0
354	Advertising	350	0	0	0.00	0	0.00	0	0	0
355	Printing and Binding	37	0	0	0.00	0	0.00	0	0	0
374	Other Tuition	30,109	5,929	0	0.00	0	0.00	0	0	0
389	Other Non-instr/Prof/Tech Srvcs	19,327	2,319	0	0.00	0	0.00	0	0	0
410	Consumable Supplies and Mat.	17,937	58,406	0	0.00	0	0.00	0	0	0
420	Textbooks	367	256	0	0.00	0	0.00	0	0	0
460	Non-consumable Items	10,377	14,950	0	0.00	0	0.00	0	0	0
470	Computer Software	4,745	0	0	0.00	0	0.00	0	0	0
110										

6,300

439,746

4,665

408,072

0

605,001

0.00

3.75

0

549,029

0.00

3.50

0

549,029

640 Dues and Fees

0

549,029

0.00

3.50

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adpt 23-2 FT
0400		0								
-2120 I 111	Measure 98 High School Success Licensed Salaries	- Guidance Serv	vices 0	0	0.00	43,345	1.00	43,345	43.345	1.
	PERS	0	0	0	0.00	4,226	0.00	4,226	4.226	0.
213	PERS UAL Contribution	0	0	0	0.00	6.610	0.00	6,610	6.610	0.
220	Social Security Administration	0	0	0	0.00	3,316	0.00	3,316	3.316	0.
231	Worker's Compensation	0	0	0	0.00	173	0.00	173	173	0.
232	Unemployment Compensation	0	0	0	0.00	116	0.00	116	116	0.
233	Oregon Paid Leave	0	0	0	0.00	243	0.00	243	243	0
	Ū	0	0	0	0.00	58,029	1.00	58,029	58,029	1
	Managerial - Classified	45,929	0	0	0.00	0	0.00	0	0	(
-2410 I	Measure 98 High School Success	- Office of the P	rincipal							
210	PERS	4,671	0	0	0.00	0	0.00	0	0	0
213	PERS UAL Contribution	6,582	0	0	0.00	0	0.00	0	0	0
220	Social Security Administration	3,514	0	0	0.00	0	0.00	0	0	0
231	Worker's Compensation	191	0	0	0.00	0	0.00	0	0	0
232	Unemployment Compensation	85	0	0	0.00	0	0.00	0	0	0
240	Contractual Employee Benefits	484	0	0	0.00	0	0.00	0	0	0
245	District Paid Deferred Comp	296	0	0	0.00	0	0.00	0	0	0
		61,752	0	0	0.00	0	0.00	0	0	0
	Measure 98 High School Success Grant Indirect Charges	- Fiscal Service 19,178	s 18,387	20,000	0.00	20,000	0.00	20,000	20,000	(
		19,178	18,387	20,000	0.00	20,000	0.00	20,000	20,000	0
-2410 I	Measure 98 High School Success	- Facilities								
351	Telephone	18,397	0	0	0.00	0	0.00	0	0	0
		18,397	0	0	0.00	0	0.00	0	0	0
ND 252	TOTAL EXPENDITURES	543,934	432,137	625,001	3.75	627,058	4.50	627,058	627,058	4

Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
Farm to School Grant Revenue (Fund 2	54)								
3299 Other Restricted Grants-in-aid	19,094	14,627	20,000	0.00	20,000	0.00	20,000	20,000	0.00
FUND 254 TOTAL RESOURCES	19,094	14,627	20,000	0.00	20,000	0.00	20,000	20,000	0.00
254-3120 Farm to School Grant - Food Prep	aration								
450 Food - Food Service Only	19,094	14,627	20,000	0.00	20,000	0.00	20,000	20,000	0.00
	19,094	14,627	20,000	0.00	20,000	0.00	20,000	20,000	0.00
FUND 254 TOTAL EXPENDITURES	19,094	14,627	20,000	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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adpt 23-2 FT
8 State	Summer Enrichment Grant Rev	enue (Fund	256)							
1920	Contributions/Donations Private Sou	150	0	0	0.00	0	0.00	0	0	0.0
3299	Other Restricted Grants-in-aid	85,032	292,318	250,000	0.00	0	0.00	0	0	0.
5400	Resources-Beg. Fund Balance	0	83,437	0	0.00	0	0.00	0	0	0.
ND 256	TOTAL RESOURCES	85,182	375,755	250,000	0.00	0	0.00	0	0	0.
6-1460 (Grades K-8 State Summer Enrichme	nt Grant - Sur	nmer Progra	ims						
112	Classified Salaries	0	3,474	0	0.00	0	0.00	0	0	0
113	Administrators	0	20,696	0	0.00	0	0.00	0	0	0
122	Substitutes - Classified	0	90	0	0.00	0	0.00	0	0	C
123	Temporary - Licensed	0	101,847	0	0.00	0	0.00	0	0	C
124	Temporary - Classified	0	43,369	0	0.00	0	0.00	0	0	C
210	PERS	0	15,840	0	0.00	0	0.00	0	0	C
213	PERS UAL Contribution	0	19,827	0	0.00	0	0.00	0	0	(
220	Social Security Administration	0	12,942	0	0.00	0	0.00	0	0	(
231	Worker's Compensation	0	914	0	0.00	0	0.00	0	0	(
232	Unemployment Compensation	0	434	0	0.00	0	0.00	0	0	C
312	Instrl. Programs Improve. Srvcs	0	2,999	250,000	0.00	0	0.00	0	0	C
324	Rentals	0	720	0	0.00	0	0.00	0	0	(
340	Travel	0	3,113	0	0.00	0	0.00	0	0	C
389	Other Non-instr/Prof/Tech Srvcs	0	4,935	0	0.00	0	0.00	0	0	C
410	Consumable Supplies and Mat.	1,745	61,120	0	0.00	0	0.00	0	0	C
		1,745	292,320	250,000	0.00	0	0.00	0	0	(
ND 256	TOTAL EXPENDITURES	1,745	292,320	250,000	0.00	0	0.00	0	0	

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
12 Stat	e Summer Academic Support	Grant Revenue	e (Fund 257)						
3299	Other Restricted Grants-in-aid	67,016	60,246	125,000	0.00	0	0.00	0	0	0.00
5400	Resources-Beg. Fund Balance	0	61,182	0	0.00	0	0.00	0	0	0.00
nd 257	TOTAL RESOURCES	67,016	121,428	125,000	0.00	0	0.00	0	0	0.00
123	Grades 9-12 State Summer Acade	0	24,636	0	0.00	0	0.00	0	0	0.00
			,	-		-			-	
124	Temporary - Classified	0	5,092	0	0.00	0	0.00	0	0	0.00
210	PERS	0	3,387	0	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	0	3,897	0	0.00	0	0.00	0	0	0.00
220	Social Security Administration	0	2.221	0	0.00	0	0.00	0	0	0.00
220	-	Ţ.	2,221	0	0.00	0	0.00	0	0	0.00
220	Worker's Compensation	0	125	0	0.00	0	0.00	0	0	
	Worker's Compensation Unemployment Compensation		,			-		•	•	0.00
231	· · ·	0	125	0	0.00	0	0.00	0	0	0.00 0.00 0.00 0.00
231 232	Unemployment Compensation	0	125 58	0	0.00	0	0.00	0	0 0	0.00
231 232 312	Unemployment Compensation Instrl. Programs Improve. Srvcs Travel	0 0 0	125 58 3,455	0 0 125,000	0.00 0.00 0.00	0 0 0	0.00 0.00 0.00	0 0 0	0 0 0	0.00 0.00 0.00
231 232 312 340	Unemployment Compensation Instrl. Programs Improve. Srvcs Travel	0 0 0 0	125 58 3,455 337	0 0 125,000 0	0.00 0.00 0.00 0.00	0 0 0 0	0.00 0.00 0.00 0.00	0 0 0 0	0 0 0 0	0.00 0.00 0.00 0.00

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
Chintimi	ni Talented & Gifted Program Gra	ant (Fund 25	i8)							
1920	Contributions/Donations Private Sou	3,368	0	5,000	0.00	0	0.00	0	0	0.00
5400	Resources-Beg. Fund Balance	3,008	0	0	0.00	0	0.00	0	0	0.00
FUND 258	TOTAL RESOURCES	6,376	0	5,000	0.00	0	0.00	0	0	0.00
258-1210	Chintimini Grant - Programs for Tale	nted & Gifted	l							
319	Other Instruct./Prof/Tech Srvcs	4,707	0	5,000	0.00	0	0.00	0	0	0.00
340	Travel	1,669	0	0	0.00	0	0.00	0	0	0.00
		6,376	0	5,000	0.00	0	0.00	0	0	0.00
FUND 258	TOTAL EXPENDITURES	6,376	0	5,000	0.00	0	0.00	0	0	0.00

This is a grant that provided learning opportunities for students identified as Talented and Gifted.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
Student	Body Activity Fund Revenue (I	Fund 260)								
1700	Extra Curricular Activities	0	0	900,000	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
1990	Miscellaneous	218,810	612,886	0	0.00	0	0.00	0	0	0.00
5400	Resources-Beg. Fund Balance	637,742	561,134	600,000	0.00	600,000	0.00	600,000	600,000	0.00
FUND 260	TOTAL RESOURCES	856,552	1,174,020	1,500,000	0.00	1,600,000	0.00	1,600,000	1,600,000	0.00
410 260-1122	Consumable Supplies and Mat. Student Body Activity Fund - Juni	7,493 7,493	16,251 16,251	700,000 700,000	0.00	700,000 700,000	0.00	700,000 700,000	700,000 700,000	0.00 0.00
410	Consumable Supplies and Mat.	4,225	9,138	0	0.00	0	0.00	0	0	0.00
		4,225	9,138	0	0.00	0	0.00	0	0	0.00
260-1132	Student Body Activity Fund - High	n School								
410	Consumable Supplies and Mat.	283,700	525,030	800,000	0.00	900,000	0.00	900,000	900,000	0.00
		283,700	525,030	800,000	0.00	900,000	0.00	900,000	900,000	0.00
FUND 260	TOTAL EXPENDITURES	295,418	550,419	1,500,000	0.00	1,600,000	0.00	1,600,000	1,600,000	0.00

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

Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
Title VI-B Rural & Low Income Support Grar	nt Revenue (Fun	d 261 for 20	22-23, Fund	262 for 20)23-24)				
4500 Revenue from Federal Sources	0	0	30,000	0.00	0	0.00	0	0	0.00
TITLE VI-B TOTAL RESOURCES	0	0	30,000	0.00	0	0.00	0	0	0.00
261/262-2240 Title VI-B Staff Development (F	Fund 261 for 202	2-23, Fund 2	262 for 2023-	24)					
340 Travel	0	0	30,000	0.00	0	0.00	0	0	0.00
	0	0	30,000	0.00	0	0.00	0	0	0.00
FUND 261/262 TOTAL EXPENDITURES	0	0	30,000	0.00	0	0.00	0	0	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 was used for the 2022-2023 fiscal year and fund number 262 will be used for the 2023-2024 fiscal year if funding is available.

Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
LBL ESD IDEA Extended Assessm	ent Grant Revenue	e (Fund 267)							
2200 Restricted Revenue	544	0	0	0.00	0	0.00	0	0	0.00
FUND 267 TOTAL RESOURCES	544	0	0	0.00	0	0.00	0	0	0.00
267-1220 LBL ESD Extended Assessm	ent Grant - Students	w/Disabilities	6						
121 Substitutes - Licensed	544	0	0	0.00	0	0.00	0	0	0.00
	544	0	0	0.00	0	0.00	0	0	0.00
FUND 267 TOTAL EXPENDITURES	544	0	0	0.00	0	0.00	0	0	0.00

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

Description	Actuals 20-21	Actuals 21-22	22-23 Adopted		Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
IDEA Revenue (Funds 270 to 279 with Fu	nd 272 for 2	023-24, Fun	d 274 for 20)22-23)					
4500 Revenue from Federal Sources	400,965	535,782	570,000	0.00	575,000	0.00	575,000	575,000	0.00
IDEA TOTAL RESOURCES	400,965	535,782	570,000	0.00	575,000	0.00	575,000	575,000	0.00

The Federal Individuals with Disabilities Education Act provides financial assistance to help meet the unique learning needs of eligible children with disabilities. For internal tracking, fund number 274 was used during the 2022-2023 fiscal year and fund number 272 will be used during the 2023-2024 fiscal year. In addition, fund numbers beginning with 27X are used for IDEA mini grants.

IDEA - 1220 Programs for Students w/Disabilities (272 for 2023-24, 274 for 2022-23 & other misc. IDEA grants)

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

IDEA - 1250 Programs for Students w/Disabilities (272 for 2023-24, 274 for 2022-23 & other misc. IDEA grants)

111	Licensed Salaries	142,251	212,124	144,830	2.00	152,756	2.00	152,756	152,756	2.00
112	Classified Salaries	17,330	18,585	19,939	0.75	22,317	0.75	22,317	22,317	0.75
121	Substitutes - Licensed	757	8,225	0	0.00	0	0.00	0	0	0.00
123	Temporary - Licensed	0	2,462	0	0.00	0	0.00	0	0	0.00
134	Licensed Extra Duty	6,000	9,000	6,000	0.00	6,000	0.00	6,000	6,000	0.00
210	PERS	22,783	28,254	19,638	0.00	17,655	0.00	17,655	17,655	0.00
213	PERS UAL Contribution	17,784	32,485	22,200	0.00	27,614	0.00	27,614	27,614	0.00
220	Social Security Administration	12,380	18,233	13,064	0.00	13,852	0.00	13,852	13,852	0.00
231	Worker's Compensation	686	981	683	0.00	724	0.00	724	724	0.00
232	Unemployment Compensation	314	331	512	0.00	483	0.00	483	483	0.00
233	Oregon Paid Leave	0	0	0	0.00	1,014	0.00	1,014	1,014	0.00
240	Contractual Employee Benefits	12,144	23,243	42,000	0.00	42,000	0.00	42,000	42,000	0.00
313	Student Services	0	0	135,477	0.00	74,452	0.00	74,452	74,452	0.00
		232,429	353,923	404,343	2.75	358,867	2.75	358,867	358,867	2.75

IDEA - 2150 Speech (272 for 2023-24, 274 for 2022-23 & other misc. IDEA grants)

		149,828	167,854	140,656	1.33	191,133	2.25	191,133	191,133	2.25
245	District Paid Deferred Comp	239	240	0	0.00	0	0.00	0	0	0.00
240	Contractual Employee Benefits	16,003	26,115	33,000	0.00	33,000	0.00	33,000	33,000	0.00
233	Oregon Paid Leave	0	0	0	0.00	661	0.00	661	661	0.00
232	Unemployment Compensation	192	186	243	0.00	315	0.00	315	315	0.00
231	Worker's Compensation	429	451	324	0.00	472	0.00	472	472	0.00
220	Social Security Administration	7,354	7,123	6,199	0.00	9,037	0.00	9,037	9,037	0.00
213	PERS UAL Contribution	9,602	12,457	10,535	0.00	18,013	0.00	18,013	18,013	0.00
210	PERS	13,916	13,645	9,319	0.00	11,517	0.00	11,517	11,517	0.00
134	Licensed Extra Duty	2,400	2,400	2,400	0.00	2,400	0.00	2,400	2,400	0.00
122	Substitutes - Classified	715	0	0	0.00	0	0.00	0	0	0.00
112	Classified Salaries	42,215	48,195	20,168	0.53	53,596	1.45	53,596	53,596	1.45
111	Licensed Salaries	56,763	57,042	58,468	0.80	62,122	0.80	62,122	62,122	0.80
Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE	
---	----------------------	------------------	------------------	-----------------------	-------------------	-----------------------	-----------------	------------------	-----------------------	
DEA - 2520 Fiscal Services (272 for 202	3-24, 274 for 2022-2	3 & other mi	sc. IDEA gra	nts)						
690 Grant Indirect Charges	14,667	14,006	25,000	0.00	25,000	0.00	25,000	25,000	0.00	
	14,667	14,006	25,000	0.00	25,000	0.00	25,000	25,000	0.00	
DEA TOTAL EXPENDITURES	400,966	535,783	569,999	4.08	575.000	5.00	575.000	575.000	5.00	

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adpto 23-24 FTE
rly Re	tirement Liability Fund (Fund 28	30)								
5400	Resources-Beg. Fund Balance	645,927	604,579	560,000	0.00	550,000	0.00	550,000	550,000	0.0
ND 280) TOTAL RESOURCES	645,927	604,579	560,000	0.00	550,000	0.00	550,000	550,000	0.0
0-2700	Early Retirement Plan Liability Fun	d - Supplemen	tal Retiremer	nt Payments						
116	Supplemental Retirement Stipends	38,409	34,696	60,000	0.00	60,000	0.00	60,000	60,000	0.0
210	PERS	0	0	0	0.00	5,850	0.00	5,850	5,850	0.0
213	PERS UAL Contribution	0	0	0	0.00	9,150	0.00	9,150	9,150	0.0
220	Social Security Administration	2,938	2,654	4,590	0.00	9,180	0.00	9,180	9,180	0.0
231	Worker's Compensation	0	0	0	0.00	240	0.00	240	240	0.0
232	Unemployment Compensation	0	0	0	0.00	160	0.00	160	160	0.0
233	Oregon Paid Leave	0	0	0	0.00	336	0.00	336	336	0.0
		41,347	37,350	64,590	0.00	84,916	0.00	84,916	84,916	0.0
0-6110	Early Retirement Plan Liability Fun	d - Operating C	Contingency							
810	Planned Reserve	0	0	495,410	0.00	465,084	0.00	465,084	465,084	0.0
		0	0	495,410	0.00	465,084	0.00	465,084	465,084	0.0
) TOTAL EXPENDITURES	41,347	37,350	560,000	0.00	550,000	0.00	550,000	550.000	0.0

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.

Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 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-Beg. Fund Balance	19,886	26,136	26,000	0.00	35,000	0.00	35,000	35,000	0.00
FUND 283 TOTAL RESOURCES	27,386	33,636	33,500	0.00	42,500	0.00	42,500	42,500	0.00
283-1490 JOSAI - Summer Programs									
389 Other Non-instr/Prof/Tech Services	1,250	0	33,500	0.00	42,500	0.00	42,500	42,500	0.00
	1,250	0	33,500	0.00	42,500	0.00	42,500	42,500	0.00
FUND 283 TOTAL EXPENDITURES	1,250	0	33,500	0.00	42,500	0.00	42,500	42,500	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.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
Bus Repl	lacement Fund Revenue (Fund 2	89)								
1990	Miscellaneous	5,204	76,180	0	0.00	0	0.00	0	0	0.00
3222	State School Fund (SSF) Transport	266,993	92,942	80,000	0.00	85,000	0.00	85,000	85,000	0.00
5400	Resources-Beg. Fund Balance	511,019	783,215	200,000	0.00	330,000	0.00	330,000	330,000	0.00
FUND 289	TOTAL RESOURCES	783,216	952,337	280,000	0.00	415,000	0.00	415,000	415,000	0.00
2 89-2550 564	Bus Replacement Fund - Student Tra Bus Acquisition	ansportation 0	896,742	280,000	0.00	415,000	0.00	415,000	415,000	0.00
		0	896,742	280,000	0.00	415,000	0.00	415,000	415,000	0.00
FUND 289	TOTAL EXPENDITURES	0	896,742	280,000	0.00	415,000	0.00	415,000	415,000	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.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
Fresh Fr	uit & Vegetable Grant (Fund 29	1)								
4500	Revenue from Federal Sources	89,434	96,004	60,000	0.00	60,000	0.00	60,000	60,000	0.00
FUND 291	TOAL RESOURCES	89,434	96,004	60,000	0.00	60,000	0.00	60,000	60,000	0.00
291-3110/3	3120 Fresh Fruit & Vegetable Grar	nt - Food Prep.								
112	Classified Salaries	10,698	11,093	20,911	0.94	15,196	0.56	15,196	15,196	0.56
114	Managerial - Classified	4,323	5,794	0	0.00	0	0.00	0	0	0.00
122	Substitutes - Classified	0	96	0	0.00	0	0.00	0	0	0.00
210	PERS	950	915	2,405	0.00	1,482	0.00	1,482	1,482	0.00
213	PERS UAL Contribution	1,671	1,368	2,718	0.00	2,317	0.00	2,317	2,317	0.00
220	Social Security Administration	818	822	1,600	0.00	1,163	0.00	1,163	1,163	0.00
231	Worker's Compensation	284	296	669	0.00	456	0.00	456	456	0.00
232	Unemployment Compensation	21	21	63	0.00	41	0.00	41	41	0.00
233	Oregon Paid Leave	0	0	0	0.00	85	0.00	85	85	0.00
240	Contractual Employee Benefits	1,174	2,291	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies and Mat.	5,176	0	0	0.00	0	0.00	0	0	0.00
450	Food - Food Service Only	64,319	73,306	31,635	0.00	39,260	0.00	39,260	39,260	0.00
		89,434	96,002	60,001	0.94	60,000	0.56	60,000	60,000	0.56
FUND 291	TOTAL EXPENDITURES	89,434	96,002	60,001	0.94	60,000	0.56	60,000	60,000	0.56

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

Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
Oak Heights Elementary State Seismic G	irant Revenue	e (Fund 293	5)						
3299 Other Restricted Grants-in-aid	0	0	0	0.00	2,500,000	0.00	2,500,000	2,500,000	0.00
FUND 293 TOTAL RESOURCES	0	0	0	0.00	2,500,000	0.00	2,500,000	2,500,000	0.00
293-4150 State Seismic Grant - Oak Heights - 389 Other Non-instr/Prof/Tech Services	Building Impro	ovements 0	0	0.00	175,000	0.00	175,000	175,000	0.00
590 Other Capital Outlay	0	0	0	0.00	2,325,000	0.00	2,325,000	2,325,000	0.00
	0	0	0	0.00	2,500,000	0.00	2,500,000	2,500,000	0.00
FUND 293 TOTAL EXPENDITURES	0	0	0	0.00	2,500,000	0.00	2,500,000	2,500,000	0.00

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

Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adpto 23-24 FTE
Curriculum/Instruction/Technology Fund	d Revenue (F	und 296)							
5200 Interfund Transfers	40,000	100,000	250,000	0.00	250,000	0.00	250,000	250,000	0.0
5400 Resources-Beg. Fund Balance	627,011	667,011	700,000	0.00	950,000	0.00	950,000	950,000	0.0
UND 296 TOTAL RESOURCES	667,011	767,011	950,000	0.00	1,200,000	0.00	1,200,000	1,200,000	0.0
296-1111 Curriculum, Instruction, Technolog	y Fund - Eleme	entary							
420 Textbooks	0	0	100,000	0.00	150,000	0.00	150,000	150,000	0.0
	0	0	100,000	0.00	150,000	0.00	150,000	150,000	0.0
96-1131 Curriculum, Instruction, Technolog 420 Textbooks	0 y Fund - High	0 School	50,000 100,000	0.00	50,000 100,000	0.00	50,000	50,000	0.0
120 10/00/00	0	0	100,000	0.00	100,000	0.00	100,000	100,000	0.0
96-2240 Curriculum, Instruction, Technolog 310 Instructional/Prof/Technical Services	y Fund - Staff 0 0	Developmen 0 0	t 150,000 150,000	0.00 0.00	150,000 150,000	0.00 0.00	150,000 150,000	150,000 150,000	0.0 0.0
296-6110 Curriculum, Instruction, Technolog	y Fund - Opera	ating Conting	gency				<u> </u>		
810 Planned Reserve	0	0	550,000	0.00	750,000	0.00	750,000	750,000	0.0
	0 0	0 0	550,000 550,000	0.00 0.00	750,000 750,000	0.00 0.00	750,000 750,000	750,000 750,000	0.0 0.0

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
Long Te	rm Maintenance Fund Revenue	(Fund 297)								
1510	Interest on Investments	12,848	0	0	0.00	0	0.00	0	0	0.00
1990	Miscellaneous	516,557	1,174,469	0	0.00	0	0.00	0	0	0.00
3199	Other Unrestricted Grants-in-aid	241,027	213,697	100,000	0.00	200,000	0.00	200,000	200,000	0.00
5200	Interfund Transfers	100,000	750,000	900,000	0.00	1,400,000	0.00	1,400,000	1,400,000	0.00
5400	Resources-Beg. Fund Balance	632,706	1,729,452	2,500,000	0.00	5,000,000	0.00	5,000,000	5,000,000	0.00
FUND 297	TOTAL RESOURCES	1,503,138	3,867,618	3,500,000	0.00	6,600,000	0.00	6,600,000	6,600,000	0.00
297-2540	Long Term Maintenance Fund - Fa	cilities								
297-2540 389	Long Term Maintenance Fund - Fac Other Non-instr/Prof/Tech Services	0	0	75,000	0.00	300,000	0.00	300,000	300,000	
	v		0 0	75,000 75,000	0.00 0.00	300,000 300,000	0.00 0.00	300,000 300,000	300,000 300,000	
389	v	0 0	0	•					,	
389	Other Non-instr/Prof/Tech Services	0 0	0	•					,	0.00
389 297-4150	Other Non-instr/Prof/Tech Services	0 0 ilding Improve	0 ements	75,000	0.00	300,000	0.00	300,000	300,000	0.00
389 297-4150 590	Other Non-instr/Prof/Tech Services	0 0 ilding Improve 0 0	0 ements 0 0	75,000 750,000	0.00	300,000 800,000	0.00	300,000 800,000	300,000 800,000	0.00
389 297-4150 590	Other Non-instr/Prof/Tech Services Long Term Maintenance Fund - Bu Other Capital Outlay Long Term Maintenance Fund - Op	0 0 ilding Improve 0 0	0 ements 0 0	75,000 750,000	0.00	300,000 800,000	0.00	300,000 800,000	300,000 800,000	0.00 0.00 0.00 0.00 0.00
389 297-4150 590 297-6110	Other Non-instr/Prof/Tech Services Long Term Maintenance Fund - Bu Other Capital Outlay Long Term Maintenance Fund - Op	0 0 ilding Improve 0 0 erating Contir	0 ements 0 0 ngency	75,000 750,000 750,000	0.00 0.00 0.00	300,000 800,000 800,000	0.00 0.00 0.00	300,000 800,000 800,000	300,000 800,000 800,000	0.00 0.00 0.00

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

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

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
Senate B	Bill 1149 Energy Conservation Fu	nd Revenue	(Fund 298)							
1920	Contributions/Donations Private Sou	49,206	54,414	45,000	0.00	50,000	0.00	50,000	50,000	0.00
1990	Miscellaneous	0	0	0	0.00	0	0.00	0	0	0.00
5400	Resources-Beg. Fund Balance	245,914	68,806	120,000	0.00	170,000	0.00	170,000	170,000	0.00
UND 298	TOTAL RESOURCES	295,120	123,220	165,000	0.00	220,000	0.00	220,000	220,000	0.00
2 98-2540 541	SB 1149 Energy Conservation Fund Initial and Addnl Equip Purchase	0	0	165,000	0.00	220,000	0.00	220,000	220,000	0.00
		0	0	165,000	0.00	220,000	0.00	220,000	220,000	0.00
	TOTAL EXPENDITURES	0	0	165.000	0.00	220,000	0.00	220,000	220.000	0.00

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adpto 23-24 FTE
utrition	Services Fund Revenue (Fund	299)								
1610	Daily Sales Food Service	1,755	3,870	2,000	0.00	2,000	0.00	2,000	2,000	0.00
1630	Food Service-Special Function	6,882	14,672	40,000	0.00	20,000	0.00	20,000	20,000	0.0
3102	SSF-School Lunch Match	10,155	10,155	0	0.00	10,000	0.00	10,000	10,000	0.0
3299	Other Restricted Grants-in-aid	5,479	6,005	0	0.00	0	0.00	0	0	0.0
4500	Revenue from Federal Sources	938,958	1,035,058	850,000	0.00	1,000,000	0.00	1,000,000	1,000,000	0.0
4501	Ntl School Bkfst Reimburse.	0	390,030	275,000	0.00	350,000	0.00	350,000	350,000	0.0
4900	Rev. for/on Behalf of the Dist.	88,322	99,222	65,000	0.00	70,000	0.00	70,000	70,000	0.0
5400	Resources-Beg. Fund Bal.	180,849	212,403	200,000	0.00	170,000	0.00	170,000	170,000	0.0
UND 299	TOTAL RESOURCES	1,232,400	1,771,415	1,432,000	0.00	1,622,000	0.00	1,622,000	1,622,000	0.0
99-3120 '	Nutrition Services - Food Preparati	on and Disper	nsina							
112	•	219,734	268,350	330,413	13.56	355,338	13.81	355,338	355,338	13.8
114	Managerial - Classified	52675	60974	53669	1.00	61,643	1.00	61,643	61,643	1.0
122	Substitutes - Classified	27,645	19,533	30,000	0.00	30,000	0.00	30,000	30,000	0.0
124	Temporary - Classified	25,867	29,096	25,000	0.00	30,000	0.00	30,000	30,000	0.0
132	Overtime Salaries	493	1165	0	0.00	0	0.00	0	0	0.0
134	Temporary - Classified	1,018	0	0	0.00	0	0.00	0	0	0.0
135	Classified Extra Duty	996	2,369	10,000	0.00	0	0.00	0	0	0.0
210	PERS	28,983	36,166	51,644	0.00	46,506	0.00	46,506	46,506	0.0
213	PERS UAL Contribution	44,755	51,854	58,381	0.00	72,740	0.00	72,740	72,740	0.0
220	Social Security Administration	22,663	27,443	34,355	0.00	36,489	0.00	36,489	36,489	0.0
231	Worker's Compensation	7,385	8,831	14,371	0.00	14,309	0.00	14,309	14,309	0.0
232	Unemployment Compensation	608	710	1,347	0.00	1,272	0.00	1,272	1,272	0.0
233	Oregon Paid Leave	0	0	0	0.00	2,671	0.00	2,671	2,671	0.0
240	Contractual Employee Benefits	88,763	113,929	115,000	0.00	125,000	0.00	125,000	125,000	0.0
322	Repairs and Maint. Svcs	164	177	0	0.00	0	0.00	0	0	0.0
340	Travel	425	3,486	0	0.00	0	0.00	0	0	0.0
353	Postage	24	0	0	0.00	0	0.00	0	0	0.0
354	Advertising	460	307	0	0.00	0	0.00	0	0	0.0
389	Other Non-instr/Prof/Tech Services	5,539	3,302	15,000	0.00	15,000	0.00	15,000	15,000	0.0
410	Consumable Supplies and Mat.	53,197	68,762	62,821	0.00	66,032	0.00	66,032	66,032	0.0
419	Commodities Used-Cafeteria	88,322	99,222	65,000	0.00	70,000	0.00	70,000	70,000	0.0
450	Food - Food Service Only	324,581	457,084	535,000	0.00	600,000	0.00	600,000	600,000	0.0
451	Commodity Fees	6,003	4,579	0	0.00	0	0.00	0	0	0.0
460	Non-consumable Items	17,834	6,363	30,000	0.00	30,000	0.00	30,000	30,000	0.0
480	Computer Hardware	0	9,164	0	0.00	0	0.00	0	0	0.0
542	Replacement Equipment Purchase	(1,024)	2,395	0	0.00	65,000	0.00	65,000	65,000	0.0
640	Dues and Fees	2,890	13,660	0	0.00	0	0.00	0	0	0.0
		1,020,000	1,288,921	1,432,001	14.56	1,622,000	14.81	1,622,000	1,622,000	14.8
		·								

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

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adpto 23-24 FTE
eneral	Obligation Bond Debt Service	Fund Revenue	e (Fund 300))						
1111	Current Year's Taxes	1,577,125	1,631,745	1,680,000	0.00	1,730,000	0.00	1,730,000	1,730,000	0.0
1112	Prior Year's Taxes	41,072	36,284	40,000	0.00	40,000	0.00	40,000	40,000	0.00
1510	Interest on Investments	96	6,646	0	0.00	0	0.00	0	0	0.00
1990	Miscellaneous	1	0	0	0.00	0	0.00	0	0	0.00
5400	Resources-Beg. Fund Balance	343,018	315,413	270,000	0.00	245,000	0.00	245,000	245,000	0.00
	0 TOTAL RESOURCES	1,961,312	1,990,088	1,990,000	0.00	2,015,000	0.00	2,015,000	2,015,000	0.00
UND 300 00-5110 610	General Obligation Bond Debt Ser Redemption of Principal	rvice Fund - Pay 1,185,000	yments 1,290,000	1,385,000	0.00	1,480,000	0.00	1,480,000	1,480,000	0.00
UND 300 00-5110	O TOTAL RESOURCES	rvice Fund - Pay	yments							
UND 300 00-5110 610 621 00-7000	General Obligation Bond Debt Ser Redemption of Principal Regular Interest General Obligation Bond Debt Ser	rvice Fund - Pay 1,185,000 460,899 1,645,899 rvice Fund - Pay	yments 1,290,000 419,000 1,709,000 yments	1,385,000 367,400 1,752,400	0.00 0.00 0.00	1,480,000 312,000 1,792,000	0.00 0.00 0.00	1,480,000 312,000 1,792,000	1,480,000 312,000 1,792,000	0.0 0.0 0.0
UND 300 00-5110 610 621	General Obligation Bond Debt Ser Redemption of Principal Regular Interest General Obligation Bond Debt Ser	rvice Fund - Pay 1,185,000 460,899 1,645,899	yments 1,290,000 419,000 1,709,000	1,385,000 367,400	0.00	1,480,000 312,000	0.00	1,480,000 312,000	1,480,000 312,000	0.0

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.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adpto 23-24 FTE
2002 PEI	RS Debt Service Fund Revenue	(Fund 310)								
1510	Interest on Investments	4,988	39	0	0.00	0	0.00	0	0	0.00
1970	Services Provided Other Funds	1,076,055	949,445	875,000	0.00	1,250,000	0.00	1,250,000	1,250,000	0.00
5400	Resources-Beg. Fund Balance	371,010	1,132,304	1,050,000	0.00	1,225,000	0.00	1,225,000	1,225,000	0.0
UND 310) TOTAL RESOURCES	1,452,053	2,081,788	1,925,000	0.00	2,475,000	0.00	2,475,000	2,475,000	0.0
310-2649	- 2002 PERS Debt Service Fund - C	Other Services								
389	Other Non-instr/Prof/Tech Services	1,600	1,600	2,500	0.00	2,500	0.00	2,500	2,500	0.0
		1,600	1,600	2,500	0.00	2,500	0.00	2,500	2,500	0.0
610 621	Redemption of Principal Regular Interest	0 318,149	610,000 288,449	690,000 269,871	0.00	775,000	0.00	775,000 231,990	775,000	0.0
		-		•		775,000			775,000	0.0
		318,149	898,449	959,871	0.00	1,006,990	0.00	1,006,990	1,006,990	0.0
	2002 PERS Debt Service Fund - Pa PERS UAL Payments	yments to PEF 0 0	RS 0 0	0	0.00	1,000,000 1,000,000	0.00 0.00	1,000,000 1,000,000	1,000,000 1,000,000	0.0 0.0
310-7000	- 2002 PERS Debt Service Fund - L	Inappropriated	Ending Fund	d Balance						
820	Reserved for Next Year	0	0	962,629	0.00	465,510	0.00	465,510	465,510	0.0
		0	0	962,629	0.00	465,510	0.00	465,510	465,510	0.0
) TOTAL EXPENDITURES	319,749	900,049	1,925,000	0.00	2,475,000	0.00	2,475,000	2,475,000	0.0

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

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

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

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

Debt payments continue through the 2027-2028 fiscal year.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adpto 23-24 FTI
003 PEI	RS Bond Debt Service Fund Rev	venue (Fund	320)							
1510	Interest on Investments	6,349	50	0	0.00	0	0.00	0	0	0.0
1970	Services Provided Other Funds	725,000	1,000,000	1,050,000	0.00	1,200,000	0.00	1,200,000	1,200,000	0.0
5400	Resources-Beg. Fund Balance	1,797,576	1,506,055	1,400,000	0.00	1,400,000	0.00	1,400,000	1,400,000	0.0
UND 320) TOTAL RESOURCES	2,528,925	2,506,105	2,450,000	0.00	2,600,000	0.00	2,600,000	2,600,000	0.0
20-2649	- 2003 PERS Debt Service Fund - O	ther Services								
389	Other Non-instr/Prof/Tech Services	1,600	1,600	2,500	0.00	2,500	0.00	2,500	2,500	0.0
		1,600	1,600	2,500	0.00	2,500	0.00	2,500	2,500	0.0
20-5110 610	- 2003 PERS Debt Service Fund - Pa Redemption of Principal	ayments 244,472	243,556	244,358	0.00	900,000	0.00	900,000	900,000	0.0
621	Regular Interest	776,798	827,714	881,912	0.00	276,270	0.00	276,270	276,270	0.0
		1,021,270	1,071,270	1,126,270	0.00	1,176,270	0.00	1,176,270	1,176,270	0.0
20-7000	- 2003 PERS Debt Service Fund - U	nappropriated	Ending Fund	d Balance						
820	Reserved for Next Year	0	0	1,321,230	0.00	1,421,230	0.00	1,421,230	1,421,230	0.0
		0	0	1,321,230	0.00	1,421,230	0.00	1,421,230	1,421,230	0.0
) TOTAL EXPENDITURES	1,022,870	1,072,870	2,450,000	0.00	2,600,000	0.00	2,600,000	2,600,000	0.0

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.

	Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
Capital P	Projects Fund Revenue (Fund 4	00)								
1510	Interest on Investments	7,219	0	0	0.00	0	0.00	0	0	0.00
5400	Resources-Beg. Fund Balance	1,944,837	683,059	0	0.00	591,932	0.00	591,932	591,932	0.00
FUND 400) TOTAL RESOURCES	1,952,056	683,059	0	0.00	591,932	0.00	591,932	591,932	0.00
400-4150 383	- Capital Projects Fund - Facility In Architect/Engineer Services	nprovements 33,965	0	0	0.00	0	0.00	0	0	0.00
389	Other Non-instr/Prof/Tech Services	970	0	0	0.00	0	0.00	0	0	0.00
520	Buildings Acquisition	1,234,063	91,127	0	0.00	0	0.00	0	0	0.00
		1,268,998	91,127	0	0.00	0	0.00	0	0	0.00
400-6110	- Capital Projects Fund - Operating	Contingency								
810	Planned Reserve	0	0	0	0.00	591,932	0.00	591,932	591,932	0.00
		0	0	0	0.00	591,932	0.00	591,932	591,932	0.00
FUND 400) TOTAL EXPENDITURES	1,268,998	91,127	0	0.00	591,932	0.00	591,932	591,932	0.00

Sweet Home voters approved a \$4 million bond for capital improvements in 2017. The remaining fund balance is due to an insurance settlement the district received related to the capital improvements. The remaining balance will be used for future facility improvements.

TOTAL ALL FUNDS 32,505,0	51 37,068,370	27	75 320.17	65,236,782	324.31	65,236,782	65,236,782	324.31	
--------------------------	---------------	----	-----------	------------	--------	------------	------------	--------	--

Full Time Equivalent (FTE) Staffing Comparison

General Fund

	# of Staff	% of
2022-23 Adopted Budget	FTE	Total
Licensed	116.5	43.9%
Classified/Confidential	132.1	49.8%
Admin./Supervisory	16.8	6.3%
Total	265.4	100.0%

	# of Staff	% of
2023-24 Adopted Budget	FTE	Total
Licensed	119.0	43.6%
Classified/Confidential	137.1	50.2%
Admin./Supervisory	16.8	6.2%
Total	272.9	100.0%

Other Funds

	# of Staff	% of
2022-23 Adopted Budget	FTE	Total
Licensed	24.3	44.4%
Classified/Confidential	27.7	50.5%
Admin./Supervisory	2.8	5.1%
Total	54.8	100.0%

	# of Staff	% of
2023-24 Adopted Budget	FTE	Total
Licensed	23.4	45.5%
Classified/Confidential	26.2	51.0%
Admin./Supervisory	1.8	3.5%
Total	51.4	100.0%

Total

	# of Staff	% of
2022-23 Adopted Budget	FTE	Total
Licensed	140.8	44.0%
Classified/Confidential	159.7	49.9%
Admin./Supervisory	19.6	6.1%
Total	320.1	100.0%

	# of Staff	% of
2023-24 Adopted Budget	FTE	Total
Licensed	142.4	43.9%
Classified/Confidential	163.3	50.4%
Admin./Supervisory	18.6	5.7%
Total	324.3	100.0%

Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adpto 23-24 FTE
eneral Fund Revenue Summary									
1111 Current Year's Taxes	5,018,647	5,241,607	5,325,000		5,500,000		5,500,000	5,500,000	
1112 Prior Year's Taxes	127,236	113,995	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	18,932,246	18,892,826	20,500,000		22,000,000		22,000,000	22,000,000	
3103 Common School Funds	222,437	243,984	246,595		314,009		314,009	314,009	
3104 State Managed County Timber	93,041	98,517	50,000		50,000		50,000	50,000	
Revenue Subject to SSF Formula	24,393,607	24,590,929	26,221,595		27,964,009	_	27,964,009	27,964,009	
1120 Local Option Taxes	269,518	284,646	290,000		300,000		300,000	300,000	
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	112,542	-36,829	120,000		375,000		375,000	375,000	
1800 Community Services Activities	16,106	44,491	25,000		25,000		25,000	25,000	
1910 Rentals	25,344	47,985	25,000		30,000		30,000	30,000	
1960 Recovery of Prior Yr Expend	0	0	0		0		0	0	
1980 Fees Charged to Grants	73,067	55,576	60,000		60,000		60,000	60,000	
1990 Miscellaneous	22,863	96,421	50,000		50,000		50,000	50,000	
2102 General ESD	103,798	122,779	125,000		125,000		125,000	125,000	
3199 Other Unrestricted Grants-in-aid	420	0	15,000		0		0	0	
4500 Revenue from Federal Sources	0	0	0		0		0	0	
4801 Federal Forest Fees	71,233	87,541	60,000		60,000		60,000	60,000	
5400 Resources-Beginning Fund Bal.	1,206,472	3,054,881	3,700,000		5,800,000		5,800,000	5,800,000	
Revenue Outside SSF Formula	1,901,363	3,757,491	4,470,000		6,825,000		6,825,000	6,825,000	

TOTAL	26.294.970	28.348.420	30.691.595	34.789.009	34.789.009	34,789,009
IUIAL	20,234,310	20,340,420	30,031,333	34,703,003	34,703,003	54,103,003

Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
Description			Adopted	Auptu	LULT				
eneral Fund Summary by Funct	ion Number								
1111/13 Primary	4,335,487	3,826,208	4,823,654	56.81	5,101,173	56.05	5,101,173	5,101,173	56.05
1121 Junior High Programs	1,353,851	1,248,343	1,548,898	17.44	1,640,223	17.64	1,640,223	1,640,223	17.64
1122 Junior High Extracurricular	9,583	38,666	62,297	0.00	66,745	0.00	66,745	66,745	0.00
1131 High School Programs	2,604,278	2,471,317	2,964,823	29.95	3,297,417	31.50	3,297,417	3,297,417	31.50
1132 High School Extracurricular	473,369	630,086	307,470	0.00	349,892	0.00	349,892	349,892	0.00
1210 Programs for the Talented & Gifted	15,874	16,317	23,819	0.25	25,294	0.25	25,294	25,294	0.25
1220 Restrictive Programs/Disabled	1,211,669	1,102,366	1,796,258	29.81	1,879,904	31.25	1,879,904	1,879,904	31.25
1250 Less Restrictive Programs/Disab.	1,335,397	1,528,739	1,850,670	32.47	2,071,064	34.03	2,071,064	2,071,064	34.03
1280 Alternative Education	150,967	48,442	241,766	3.88	238,538	3.69	238,538	238,538	3.69
1288 Charter Schools	1,066,407	963,871	1,300,000	0.00	1,300,000	0.00	1,300,000	1,300,000	0.00
1291 English Second Lang. Program	62,889	64,802	69,927	0.75	75,544	0.75	75,544	75,544	0.75
1292 Teen Parent Program	16,408	16,699	14,219	0.20	15,225	0.20	15,225	15,225	0.20
1460 Special Programs, Summer Sch.	2,476	5,340	14,614	0.00	14,728	0.00	14,728	14,728	0.00
2115 Student Safety	0	0	55,000	0.00	55,000	0.00	55,000	55,000	0.00
2120 Guidance Services	409,519	350,334	669,643	7.50	703,356	7.50	703,356	703,356	7.50
2130 Health Services	10,939	9,551	16,000	0.00	16,000	0.00	16,000	16,000	0.00
2140 Psychological Services	2,680	2,760	10,500	0.00	10,500	0.00	10,500	10,500	0.00
2150 Speech/Audiology Services	120,964	124,580	131,564	1.00	139,313	1.13	139,313	139,313	1.13
2190 Student Services Direction	285,726	291,922	276,272	2.00	282,019	2.00	282,019	282,019	2.00
2210 Improvement of Instruction Svs	86,683	66,751	126,213	0.00	269,278	2.00	269,278	269,278	2.00
2211 Instruction Direction	177,991	174,923	187,913	1.33	220,006	1.57	220,006	220,006	1.57
2222 Library/Media Center	349,304	348,000	364,546	6.25	392,463	6.25	392,463	392,463	6.25
2230 Assessment & Testing	2,110	0	3,993	0.00	2,000	0.00	2,000	2,000	0.00
2240 Instructional Staff Development	18,717	0	0	0.00	0	0.00	0	0	0.00
2310 Board of Education Services	87,619	62,127	93,000	0.00	92,500	0.00	92,500	92,500	0.00
2320 Superintendent's Office	305,886	611,877	349,134	2.00	371,325	2.00	371,325	371,325	2.00
2410 Office of the Principal	1,680,048	1,576,904	2,113,255	21.04	2,243,901	21.04	2,243,901	2,243,901	21.04
2520 Fiscal Services	539,247	482,413	438,599	4.38	470,961	4.00	470,961	470,961	4.00
2540 Facility Operation & Maintenance	3,816,258	3,386,867	4,036,809	21.47	4,328,965	21.50	4,328,965	4,328,965	21.50
2541 Direction of Facilities/Maintenance	199,992	206,054	221,492	1.38	234,665	1.38	234,665	234,665	1.38
2550 Student Transportation Services	1,135,422	1,411,632	1,670,754	17.19	1,806,506	17.88	1,806,506	1,806,506	17.88
2551 Direction of Transportation	208,704	209,809	254,550	2.63	246,056	2.63	246,056	246,056	2.63
2574 Printing, Publishing, Duplicating	39,714	38,872	55,116	0.63	58,566	0.63	58,566	58,566	0.63
2624 Planning Services	6,814	7,402	8,609	0.00	8,675	0.00	8,675	8,675	0.00
2640 Staff Services	1	2,418	0	0.00	96,631	1.00	96,631	96,631	1.00
2660 Technology Service	429,779	1,492,526	537,834	4.00	593,886	4.00	593,886	593,886	4.00
2690 Other Support Services	206,322	284,091	195,000	0.00	195,000	0.00	195,000	195,000	0.00
3300 Community Services	233,494	274,129	356,711	1.00	433,390	1.00	433,390	433,390	1.00
5200 Interfund Transfers	247,500	957,500	1,257,500	0.00	1,757,500	0.00	1,757,500	1,757,500	0.00
6110 Operating Contingency	0	0	2,243,166	0.00	3,684,800	0.00	3,684,800	3,684,800	0.00
	23,240,088	24,334,638	30,691,588	265.36	34,789,009	272.87	34,789,009	34,789,009	272.87

	Actuals	Actuals	22-23	22-23 FTE	Proposed	Prop. 23-24	Apprvd	Adopted	Adptd 23-24
Description	20-21	21-22	Adopted	Adptd	23-24	FTE	23-24	23-24	FTE
General Fund Summary by Obje	rt Number								
111 Licensed Salaries	6,039,194	4,960,055	6,774,423	116.50	7,248,739	119.00	7,248,739	7,248,739	119.00
112 Classified Salaries	3,443,745	3,628,713	4,338,967	132.05	4,884,531	137.07	4,884,531	4,884,531	137.07
113 Administrators	1,268,370	1,419,025	1,323,422	11.60	1,387,386	11.60	1,387,386	1,387,386	11.60
	355,282	450,675	424,942	5.20	459,283	5.20	459,283	459,283	5.20
114 Managerial 121 Substitutes - Licensed	95,472	257,116	241,000	0.00	317,000	0.00	317,000	317,000	0.00
122 Substitutes - Classified	212,326	280,059	421,000	0.00	427,000	0.00	427,000	427,000	0.00
	145,283	282,828	421,000	0.00	427,000	0.00	427,000	427,000	0.00
123 Temporary - Licensed					÷				
124 Temporary - Classified	237,291	247,629	133,000	0.00	178,000	0.00	178,000	178,000	0.00
132 Overtime Salaries	16,392	37,761	32,000	0.00	35,000	0.00	35,000	35,000	0.00
134 Licensed Extra Duty	195,018	271,043	356,820	0.00	399,820	0.00	399,820	399,820	0.00
135 Classified Extra Duty	125,352	161,511	17,160	0.00	17,160	0.00	17,160	17,160	0.00
210 PERS	1,227,878	1,166,065	1,602,266	0.00	1,485,008	0.00	1,485,008	1,485,008	0.00
213 PERS UAL Contribution	1,562,471	1,552,641	1,810,257	0.00	2,322,704	0.00	2,322,704	2,322,704	0.00
220 Social Security	877,639	877,091	1,075,800	0.00	1,174,575	0.00	1,174,575	1,174,575	0.00
231 Worker's Compensation	96,963	105,957	130,326	0.00	148,548	0.00	148,548	148,548	0.00
232 Unemployment Compensation	22,752	22,993	42,023	0.00	40,944	0.00	40,944	40,944	0.00
233 Oregon Paid Leave	0	0	0	0.00	86,262	0.00	86,262	86,262	0.00
240 Contractual Employee Benefits	2,490,634	2,185,511	3,053,000	0.00	3,063,000	0.00	3,063,000	3,063,000	0.00
241 Tuition Reimb Admin	0	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
242 Tuition Reimb Certified	17,129	27,910	20,000	0.00	20,000	0.00	20,000	20,000	0.00
243 Conference Reimb Certified	608	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
244 Conference Reimb Classified	0	0	2,500	0.00	2,500	0.00	2,500	2,500	0.00
245 District Paid Deferred Comp	13,691	33,210	32,750	0.00	19,450	0.00	19,450	19,450	0.00
249 P Choice Enroll Fee	1,365	1,320	2,000	0.00	2,000	0.00	2,000	2,000	0.00
310 Instructional/Prof/Tech Services	0	1,650	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	13,450	13,755	15,000	0.00	15,000	0.00	15,000	15,000	0.00
322 Repairs and Maint Services	39,891	46,895	54,760	0.00	55,710	0.00	55,710	55,710	0.00
324 Rentals	17,927	1,537	8,000	0.00	8,000	0.00	8,000	8,000	0.00
325 Electricity	257,253	265,091	378,000	0.00	384,000	0.00	384,000	384,000	0.00
326 Fuel (Heating)	146,856	177,052	226,000	0.00	249,000	0.00	249,000	249,000	0.00
327 Water and Sewage	136,173	165,709	244,000	0.00	245,000	0.00	245,000	245,000	0.00
328 Garbage	56,572	63,214	90,500	0.00	90,500	0.00	90,500	90,500	0.00
330 Student Transp. Services	16,160	20,830	850	0.00	850	0.00	850	850	0.00
331 Reimbursable Student Transp.	10,440	960	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	10,505	41,174	38,855	0.00	38,855	0.00	38,855	38,855	0.00
351 Telephone/Internet Access	183,725	225,199	147,800	0.00	147,800	0.00	147,800	147,800	0.00
353 Postage	19,152	35,131	25,000	0.00	25,000	0.00	25,000	25,000	0.00
354 Advertising	5,961	3,507	3,500	0.00	3,500	0.00	3,500	3,500	0.00
	16,183	1,294	42,475	0.00	43,475	0.00	43,475	43,475	0.00
355 Printing and Binding	0	1,294	42,475		43,475				0.00
359 Other Communication Services	-			0.00		0.00	0	1 200 000	
360 Charter School Payments	1,066,407	963,871	1,300,000	0.00	1,300,000	0.00	1,300,000	1,300,000	0.00
374 Other Tuition	8,825	22,497	35,000	0.00	35,000	0.00	35,000	35,000	0.00
381 Audit Services	24,350	33,800	27,000	0.00	33,000	0.00	33,000	33,000	0.00
382 Legal Services	31,192	13,807	30,000	0.00	20,000	0.00	20,000	20,000	0.00

Description	Actuals 20-21	Actuals 21-22	22-23 Adopted	22-23 FTE Adptd	Proposed 23-24	Prop. 23-24 FTE	Apprvd 23-24	Adopted 23-24	Adptd 23-24 FTE
383 Architect/Engineering Services	2,160	10,199	15,000	0.00	15,000	0.00	15,000	15,000	0.00
384 Negotiation Services	0	0	8,000	0.00	2,500	0.00	2,500	2,500	0.00
388 Election Services	10,960	0	5,000	0.00	10,000	0.00	10,000	10,000	0.00
389 Other Non-instr/Prof/Tech Srvcs	617,426	447,903	575,500	0.00	615,500	0.00	615,500	615,500	0.00
410 Consumable Supplies and Mat.	180,892	384,155	374,599	0.00	400,223	0.00	400,223	400,223	0.00
412 Supplies Tires	1,119	0	15,000	0.00	15,000	0.00	15,000	15,000	0.00
413 Supplies Vehicle Parts	20,647	24,614	70,000	0.00	70,000	0.00	70,000	70,000	0.00
414 Supplies Custodial	82,518	119,948	133,000	0.00	133,000	0.00	133,000	133,000	0.00
415 Supplies Maintenance	747,852	300,447	382,500	0.00	378,500	0.00	378,500	378,500	0.00
416 Supplies Grounds	21,298	22,568	26,000	0.00	26,000	0.00	26,000	26,000	0.00
417 Supplies Maint Vehicles	6,608	7,891	8,000	0.00	8,000	0.00	8,000	8,000	0.00
420 Textbooks	144	5,134	1,970	0.00	1,970	0.00	1,970	1,970	0.00
430 Library Books	8,319	22,746	14,730	0.00	14,730	0.00	14,730	14,730	0.00
440 Periodicals	2,501	1,267	3,305	0.00	3,355	0.00	3,355	3,355	0.00
460 Non-consumable Items	163,216	292,314	272,163	0.00	293,665	0.00	293,665	293,665	0.00
470 Computer Software	67,091	75,310	49,391	0.00	64,291	0.00	64,291	64,291	0.00
480 Computer Hardware	97,514	954,482	100,295	0.00	120,295	0.00	120,295	120,295	0.00
520 Building Improvement	0	146,819	0	0.00	0	0.00	0	0	0.00
541 Initial and Addnl Equip Purchase	84,486	32,760	0	0.00	0	0.00	0	0	0.00
542 Replacement Equipment Purch.	0	0	60,000	0.00	100,000	0.00	100,000	100,000	0.00
552 Vehicle Replacement	0	0	0	0.00	0	0.00	0	0	0.00
564 Bus Acquisition	0	0	0	0.00	0	0.00	0	0	0.00
640 Dues and Fees	102,764	119,609	71,080	0.00	81,080	0.00	81,080	81,080	0.00
651 Liability Insurance	77,081	82,135	115,000	0.00	135,000	0.00	135,000	135,000	0.00
653 Property Insurance Premiums	192,118	253,506	248,000	0.00	303,000	0.00	303,000	303,000	0.00
655 Settlements	0	7,242	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	100,000	750,000	900,000	0.00	1,400,000	0.00	1,400,000	1,400,000	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	40,000	100,000	250,000	0.00	250,000	0.00	250,000	250,000	0.00
718 Transfer to GO Bond Debt Service	0	0	0	0.00	0	0.00	0	0	0.00
810 Planned Reserve	0	0	2,243,166	0.00	3,684,800	0.00	3,684,800	3,684,800	0.00
TOTAL	23,240,091	24,334,635	30,691,595	265.35	34,789,009	272.87	34,789,009	34,789,009	272.87

Budget Committee Notice



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

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, 2023 to June 30, 2024 will be held at 1920 Long Street, Sweet Home, OR 97386. The meeting will take place on May 8, 2023 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 8, 2023 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

\frown		2023	
$\langle \mathbf{a} \rangle$	January	February	March
	SMTWTFS	SMTWTFS	SMTWTFS
	1 2 3 4 5 6 7	1 2 3 4	1 2 3 4
	8 9 10 11 12 13 14	5 6 7 8 9 10 11	5 6 7 8 9 10 11
	15 16 17 18 19 20 21	12 13 14 15 16 17 18	12 13 14 15 16 17 18
(weet Home	22 23 24 25 26 27 28	19 20 21 22 23 24 25	19 20 21 22 23 24 25
) SCHOOL DISTRICT	29 30 31	26 27 28	26 27 28 29 30 31
	April	May	June
	SMTWTFS	SMTWTFS	SMTWTFS
	1	1 2 3 4 5 6	1 2 3
	2 3 4 5 6 7 8	7 (8) 9 (10(11) 12 13	4 5 6 7 8 9 10
	9 10 11 12 13 14 15	14 15 16 17 18 19 20	11 12 13 14 15 16 17
	16 17 18 19 20 21 22	21 22 23 24 25 26 27	18 19 20 21 22 23 24
	23 24 25 26 27 28 29 30	28 29 30 31	25 26 27 28 29 30

2023-2024 PROPOSED BUDGET CALENDAR

Mon Dec. 12, 2022	Board appoints Budget Committee members. BP-DBEA
Mon Dec. 12, 2022	Board Approval of 2023-24 Budget Calendar.
Wed April 12, 2023	Publish Notice Of Budget Committee Meeting in newspaper
	and on website. The newspaper notice must be published 5 to 30 days before
	the meeting and the website posting must be posted for at least ten days before the
	meeting. The newspaper notice must provide the website address for the posting.
Fri May 5, 2023	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 8, 2023	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 10, 2023	2 nd Budget Committee Meeting (6 p.m.) (if necessary)
Thurs May 11, 2023	3rd Budget Committee Meeting (6 p.m.) (if necessary)
Wed May 24, 2023	Publication of the Notice Of Budget Hearing (ED1). Must be
(could be published Wed., May 17, 2023 if	published in a newspaper not less than 5 days or more than 30 days before
the budget is approved on May 8, 2023)	the hearing.
Mar. 1. 10 2022	D
Mon June 12, 2023	Regular Board Meeting: Public Hearing On The 2023-2024
	Budget, Adoption, Make Appropriations, Declare The Tax
	Levy.
Fri July 14, 2023	Deadline to certify the tax levy to the County Assessor.
111 July 14, 2023	Deadime to certify the tax levy to the County Assessor.

Form ED-1 (From May 24, 2023 The New Era

	and the second s		
		and the second se	a series on the
FORM ED-1	NOTICE OF BUDG	10001	ong Street, Sweet
A public meeting of the Sweet Home School District School Home, OR. The purpose of this meeting is to discuss the bu Home School District Budget Committee. A summary of the obtained online at www.sweethome.kt2.or.us/departments prepared on a basis of accountion that is the same as the p	e budget is presented below. A c /business/ This budget is for an a	g July 1, 2023 as approve opy of the budget may be innual budget period. This	d by the Sweet inspected or s budget was
prepared on a basis of accounting that is the same as the p Contact: Kevin Strong	Phone: 541-367-7122	Email: kevin.strong@sweet	home.k12.or.us
	L SUMMARY - RESOURCES	9-10-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	1
TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
TOTAL OF ALL FORDS	Last Year 2021-22	This Year 2022-23 \$11,981,784	Next Year 2023-24 \$17,152,716
Beginning Fund Balance	\$11,949,535	7,005,000	7,230,000
Current Year Property Taxes, other than Local Option Taxe	284,646	290,000	300,000
Current Year Local Option Property Taxes	4,250,595	3,337,000	4,202,000
Other Revenue from Local Sources Revenue from Intermediate Sources	122,779	125,000	125,000
Revenue from State Sources	22,396,825	24,356,595	28,246,055
Revenue from Federal Sources	5,014,062	7,931,393	6,223,514
Interfund Transfers	957,500	1,257,500	1,757,500
All Other Budget Resources (Bond Proceeds)	Same and and and		F22 434 34
Total Resources	\$51,849,294	\$56,284,272	\$65,236,785
FINANCIAL SUMMARY - R	EQUIREMENTS BY OBJECT O	LASSIFICATION	
Salaries	\$15,241,552	\$16,545,198	\$17,702,117
Other Associated Payroll Costs	7,468,597	9,080,451	9,663,86
Purchased Services	3,214,161	10,634,617	8,077,19
Supplies & Materials	4,760,992	4,177,850	4,925,00
Capital Outlay	1,169,843 576,998	1,010,080	1.595.08
Other Objects (except debt service & interfund transfers) Debt Service*	3,678,719	3,838,541	3,975,26
Interfund Transfers*	957,500	1,257,500	1,757,50
Operating Contingency		5,963,576	11,091,81
Unappropriated Ending Fund Balance & Reserves	14,780,932	2,521,459	2,109,74
Total Requirements	\$51,849,294	\$56,284,272	\$65,236,78
	THE PURCHASE AND ALL PARTY	FMDI OVEER (ETE) BY	EUNCTION
FINANCIAL SUMMARY - REQUIREMENTS	S16,130,585	\$23,963,100	\$22,567,47
1000 Instruction	198	201	21
FTE	14,535,731	15,615,601	17,293,82
2000 Support Services	100	102	1
0000 Enterprise & Community Service	1,674,700	1,874,495	2,141,17
FIE	16	16	3.300.00
1000 Facility Acquisition & Construction	91,127	750,000	5,500,00
FIE	0	500.000	1,000,0
5000 Other Uses	3,678,719	3,838,541	3,975,2
5100 Debt Service* 5200 Interfund Transfers*	957,500	1,257,500	1,757,50
5000 Contingency		5,263,576	11,091,8 2,109,7
7000 Unappropriated Ending Fund Balance	14,780,932	A CONTRACTOR OF THE OWNER OWNER OF THE OWNER	
Total Requirements	\$51,849,294		\$65,236,7
Total FTE	314	319	
* not included in total 5000 Other Uses. To be approp	riated separately from other 50	00 expenditures.	and an intern
STATEMENT OF CUANCE	IS IN ACTIVITIES and SOURCE	ES UP PINANGING	
esources are expected to increase primarily due to large eismic grant. Requirements are expected to increase pri	r beginning fund halances and	additional state revenue	including a \$2.5 mill gency.
	ROPERTY TAX LEVIES		
		5.0057 per \$1,000	5.0057 per \$1.00
Permanent Rate Levy (Rate Limit \$5.0057 per \$1,000)	\$0.30 per \$1,000	\$0.30 per \$1,000	\$0.30 per \$1,00
Local Option Levy	\$1,722,000	\$1,774,000	\$1,827,000
Levy For General Obligation Bonds		total days	4 stear leve
STAT	EMENT OF INDEBTEDNESS		
LONG TERM DEBT E	stimated Debt Outstanding	Conception of the second	t Authorized, But
A STATE AND A STATE OF A STATE	on July 1	Not Incun	red on July 1
General Obligation Bonds	\$9,310,000	Section 2	Tat was a to a
	\$9,055,000		
Other Bonds	40,000,000	A REAL PROPERTY AND	

Budget Resolution

Resolution #03-2223

SWEET HOME SCHOOL DISTRICT NO. 55

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

BE IT RESOLVED that the **Board of Directors of Sweet Home School District #55** hereby adopts the budget for the fiscal year 2023-2024 in a total sum of \$65,236,782 now on file in the District Business Office.

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2023 and for the purposes shown below are hereby appropriated:

GENERAL FUND (100)		SPECIAL REVENUE FUND (200-299)
Instruction Supporting Services Enterprise & Community Services Facilities Acquisition & Construction Transfers Debt Service Operating Contingency	\$16,075,745 12,837,573 433,390 0 1,757,500 0 3,684,800	Supporting Services4,451,248Enterprise & Community Services1,707,784Facilities Acquisition & Construction3,300,000
Total General Fund	\$ 34,789,008	Total Special Revenue Fund \$22,765,842
DEBT SERVICE FUND (300, 310, 320)		CAPITAL IMPROVEMENT FUND (400)
Supporting Service Debt Service Fund Payments *Unappropriated – Committed (PERS funds) *Unappropriated – Restricted (GO fund)	\$5,000 4,975,260) 1,886,740 223,000	Supporting Services 0 Facilities Acquisition & Construction 0
Total Debt Service Fund	\$7,090,000	Total Capital Improvement Fund \$591,932
TRUST AND AGENCY FUND (701-720)		
Instruction Support Services Operating Contingency	\$ 0 0 0	TOTAL UNAPPROPRIATED ALL FUNDS \$2,109,740
Total Trust and Agency Fund	\$ 0	TOTAL BUDGET: <u>\$ 65.236.782</u>
*(Unapprop	riated funds are	re <u>not</u> appropriated)

BE IT RESOLVED that the **Board of Directors of Sweet Home School District #55** hereby imposes the taxes provided for in the adopted budget at the rate of \$5.0057 per \$1,000 of assessed value for operations; \$0.30 per \$1,000 of assessed value for the local option; and in the amount of \$1,827,000 for bonds; and that these taxes are hereby imposed and categorized for tax year 2023-2024 upon the assessed value of all taxable property within the district.

Education Limitation

Excluded from Education Limitation

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

\$1,827,000

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 2022-2023 ending fund balances and revenues for specific uses in FY 2023-2024:

- <u>Committed Fund Balances</u> 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 2023-2024 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 12th day of June 2023.

hairman Signature

Superintendent Signature

Form ED-50

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

To assessor of Linn County

FORM OR-ED-50 2023-2024

Check here if this is an amended form.

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

The Sweet Home School Dist. has the responsibility and authority to place the following property tax, fee, charge, or assessment District name Linn

on the tax roll of	County. The property tax,	, fee, charge, or assessme	nt is categorized as s	tated by this form.	
1920 Long Street	Sweet Home	OR	97386	6/21/2023	
Mailing Address of District	City	State	ZIP Code	Date Submitted	
Kevin Strong	Business Manager	541-367-7122	kevin.strong@sv	/eethome.k12.or.u	
Contact person	Title	Daytime telephone number	Contact person e-mail address		

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

The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PA	RT 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
3.	Local option capital project tax		of Bond Levy
4a	Levy for bonded indebtedness from bonds approved by voters prior to Octo	1,827,000	
4b	Levy for bonded indebtedness from bonds approved by voters after October		
4c	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (1,827,000	
		. ,	

PART II: RATE LIMIT CERTIFICATION

5.	Permanent rate limit in dollars and cents per \$1,0005	5.0057
6.	Election date when your new district received voter approval for your permanent rate limit	
7.	Estimated permanent rate limit for newly merged/consolidated district7	

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

attach a short 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. 10-12-22)

(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.

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



Students enjoy sixth grade Outdoor School at Camp Tadmor.





Tiger Scholars at Sweet Home Junior High School enjoy root beer floats courtesy of the Sweet Home A&W.

weet Home SCHOOL DISTRICT