

Sweet Home School District 2025-2026 PROPOSED BUDGET



Proposed Date: May 12, 2025

Approved Date:

Adopted Date:

Cover page photos (beginning with the top row, left to right):

- **Exploring Health Careers:** Sweet Home High School students took part in a Health Occupations Camp in partnership with Western University of Health Sciences. This immersive experience introduced students to a variety of medical careers while highlighting the health occupation pathways available at Sweet Home High School.
- **Spring Choir Concert:** Students displayed their musical talents during the annual spring choir concert, delighting families and community members with an evening of performance and celebration.
- **Campus Improvements at Oak Heights:** Over the summer of 2024, Oak Heights Elementary underwent a seismic retrofit along with numerous other facility enhancements to make the school more secure and to improve the learning environment. These upgrades were made possible through a combination of grant funding and district resources.
- **Career Day 2024:** Nearly 100 professionals visited Sweet Home High School for the annual Career Day, sharing valuable insights and guidance on entering careers in manufacturing, construction, financial services, emergency response, cybersecurity, healthcare, and more. Seniors also participated in mock interviews, gaining hands-on practice with essential job-seeking skills.

We are grateful to all the guest speakers and volunteers who contributed to preparing our students for bright futures beyond high school.

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The Sweet Home School District facilities team installs a new flagpole at Oak Heights Elementary School, one of numerous improvements made at the school this past year.

Sweet Home School District 2025-2026 Proposed Budget

BUDGET COMMITTEE



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

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

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

Staff

Terry Martin, Superintendent

Kevin Strong, Business Manager

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

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

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

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

2025-2026 Budget Message

As we present this year's budget, we do so with a steadfast commitment to provide students with the opportunities, support, and resources needed to succeed. Our district is actively updating its strategic plan to ensure that our investments continue to support our core focus areas:

- Outstanding Achievement,
- Thriving Citizens,
- Thriving Community,
- Safe, Welcoming Facilities and Services

Through planning and responsible stewardship, this budget reinforces our focus on academic excellence, college and career readiness, and strong partnerships with families and the community. Additionally, we remain dedicated to providing safe, secure and welcoming learning environments that support our students' educational outcomes and overall well-being.

Items of note in the 2025-2026 budget include:

1. We are committed to equipping students with essential life skills that promote success beyond graduation.

Beginning with the Class of 2026, the high school will implement a Personal Financial Management course as a graduation requirement. This class will provide fundamental financial literacy skills, including budgeting, saving, investing, borrowing, and responsible spending—empowering students to make informed financial decisions throughout life.

Additionally, starting with the Class of 2027, Sweet Home High School will introduce a Career Readiness course as a graduation requirement. This class will introduce students to a variety of career pathways, job roles, and post-secondary education options, helping students make well-informed decisions about their futures.

By integrating these courses into the curriculum, Sweet Home High School is ensuring that students graduate with the knowledge and skills necessary for financial independence and career success.

2. As part of our ongoing commitment to maintaining and improving district facilities, the district was recently awarded \$80,000 in grant funding to complete a comprehensive facility assessment and update our Long-Range Facility Plan. This planning process will include opportunities for

community involvement, ensuring that the voices of students, parents, staff, and local stakeholders are heard. More information will be available soon for those who would like to participate in the process, and the district encourages all interested community members to stay engaged as we plan for the future.

3. We have included funding for federal programs in this year's budget, understanding that recent actions by some Oregon leaders could put this funding at risk by challenging federal requirements related to nondiscrimination. We remain hopeful that reasoned decision-making will ultimately prevail. Our priority in K–12 education must remain on advancing academic achievement for all students, rather than endorsing initiatives that may undermine family values, create division, or promote ideological agendas.
4. Our PERS pension contribution rates will increase substantially on July 1, 2025, although they will still remain lower than for most other Oregon school districts. More than twenty years ago, the School Board strategically borrowed funds and invested the proceeds. Over the past several fiscal years, those investments have generated significant savings for the District. However, as the investment balances have largely been expended to secure lower pension rates, the magnitude of future savings will be markedly reduced.

Recognizing that these savings were nonrecurring, the District has exercised fiscal discipline by refraining from committing the savings to ongoing expenditures. Instead, we have allocated these one-time funds to bolster our Long-Term Maintenance Fund and to increase our General Fund ending balance. These decisions not only reinforce our financial stability but also afford us the flexibility to address future one-time needs with one-time resources.

5. The budget includes allocating \$2 million in past PERS savings toward paying down a portion of our share of the PERS pension system's unfunded liability so we can have lower PERS rates in the future. We plan to apply for a 25 percent match from the Employer Incentive Fund. We successfully received an Employer Incentive Fund match when we were last eligible to apply in 2018.
6. A window of opportunity is emerging in 2026 for our community to improve the safety, security, and overall learning environment of Sweet Home High

School's classrooms without raising the tax rate. Proposed changes to the Oregon School Capital Improvement Matching Fund could make Sweet Home eligible for a \$12 million matching grant, contingent on voters passing a bond that maintains the current tax rate. Furthermore, the District would have the ability to utilize Long Term Maintenance Funds to ensure the school is built for durability, supporting Sweet Home students for the next 75 years or more. Here is additional information about this need:

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



Sweet Home High School currently has over 40 separate outside entrances allowing direct access to students.

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

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

Project objectives would include:

- **No tax rate increase.** We realize Sweet Home has a relatively modest tax base and we do not want to burden taxpayers with a higher tax rate.

- **Enhanced Security.** The current high school campus has numerous unsecured access points, making it difficult to control entry. The proposed project will consolidate and secure entrances to improve campus safety.
 - **Extended classroom lifespan.** Renovations and improvements will greatly extend the lifespan for the school's key learning areas, ensuring they are functional for decades to come.
 - **Improved Career and Technical Education (CTE) opportunities.** Expanded facilities and resources for CTE programs, better preparing students for careers in growing industries.
 - **Durability in the Northwest climate.** Replace the ill-suited California-style campus design — featuring flat-roof buildings and a maze of exposed breezeways and halls — with durable, weather-resistant construction built to handle the Pacific Northwest's rain and damp conditions.
7. Finally, we occasionally receive inquiries regarding the total budget amount. It is important to note that actual spending each year is typically well below the budgeted amount. The budget establishes an absolute spending limit for each fund and major function code. Our financial goal is to remain well within the overall budgeted spending limits each year. If you have any questions about the total budget, I encourage you to review the accompanying budget summary for more details.

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

Sincerely,
Terry Martin



Puddles expand in size across flat-roof classrooms and nearby breezeways at Sweet Home High School as a spring shower passes through.

Budget Summary

The proposed budget is \$68.8 million. After internal transfers and contingencies are deducted, the actual spending level is projected at \$49.4 million. This amount includes:

- \$1.8 million to operate the school district's nutrition services program. Sweet Home provides free breakfasts and lunches for all students through the Community Eligibility Provision program. This budget amount also includes the summer lunch program and meals for Fire School for the Oregon Department of Forestry and United States Forest Service. Our Nutrition Services Staff typically serves over 200,000 lunches and over 100,000 breakfasts to students during the school year.
- \$1.7 million in pass through funds to the Sweet Home Charter School.
- \$2.8 million in Student Investment Account funds and High School Success funds to provide enhanced mental health services, expand Career and Technical Education (CTE) opportunities, eliminate pay-to-play fees, reduce class sizes, and strengthen overall student support.
- \$0.8 million budgeted as a placeholder in case the district is awarded additional grants between now and the end of the 2025-26 fiscal year.
- \$1.6 million in student activity funds for specific uses by student organizations.
- \$0.5 million for operations and maintenance costs for the community swimming pool.
- \$2.1 million for debt service on the district's outstanding general obligation bonds
- \$2.4 million for debt service on the district's outstanding PERS pension bonds
- \$2.3 million for student transportation services.
- \$0.3 million for potential bus replacements.

- \$2 million budgeted as a one-time payment to PERS to reduce the district's PERS unfunded liability.
- \$1.8 million allocated through federal grant programs for designated funding purposes.
- \$29.3 million net of the ending fund balance, swim pool and student transportation operating costs for the General Fund which supports day-to-day operations and extra-curricular activities.

The budget reflects a spending limit. Our financial goal each year is to stay well within the overall budgeted spending limit.



The Sweet Home High School jazz band delivers a smooth, stylish performance of “Cool Cats” during the spring band concert.

Sweet Home School District 2025-2026 Proposed Budget

Sweet Home School District Strategic Plan 2018 - 2025



OUTSTANDING ACHIEVEMENT

Offer an academically challenging experience, celebrating individual excellence.

We will:

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



THRIVING CITIZEN

Champion success, unlocking each student's full potential.

We will:

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

Vision

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

Mission

Give each child, every chance to achieve their potential.



THRIVING COMMUNITY

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

We will:

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

SAFE, WELCOMING FACILITIES AND SERVICES

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

We will:

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



Operational Foundations:

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

As a Result

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

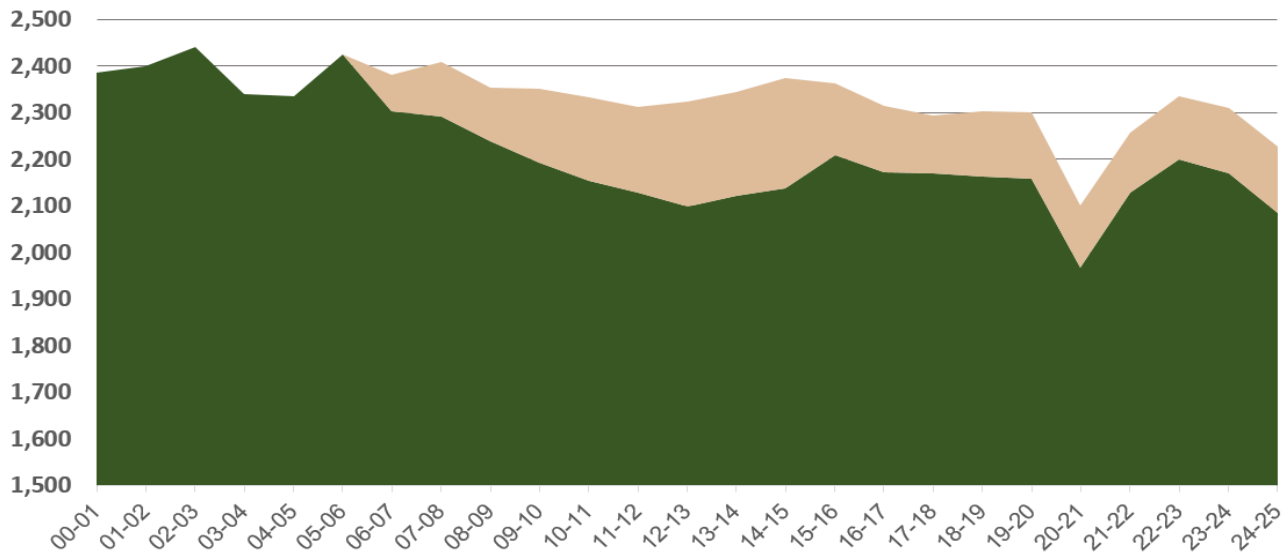
Sweet Home School District 2025-2026 Proposed Budget

ENROLLMENT HISTORY - BY SCHOOL

Month/Year	HS	JH	Foster	Haw.	Holley	OH	Craw.	PV	Sub-total	SHCS	ACT	SHO 2.0	Total
Dec. 2000	793	371	318	298	100	306	74	125	2,385	0	0	0	2,385
Dec. 2001	777	412	304	295	107	281	72	152	2,400	0	0	0	2,400
Dec. 2002	796	433	315	361	113	334	89	0	2,441	0	0	0	2,441
Dec. 2003	782	394	329	321	85	336	92	0	2,339	0	0	0	2,339
Dec. 2004	783	390	323	346	77	332	84	0	2,335	0	0	0	2,335
Dec. 2005	816	400	333	350	103	326	98	0	2,426	0	0	0	2,426
Dec. 2006	790	379	285	340	103	318	89	0	2,304	78	0	0	2,382
Dec. 2007	794	361	293	333	98	325	89	0	2,293	115	0	0	2,408
Dec. 2008	757	365	277	306	101	343	91	0	2,240	113	0	0	2,353
Dec. 2009	742	355	278	309	88	339	83	0	2,194	158	0	0	2,352
Dec. 2010	737	375	270	313	74	315	70	0	2,154	179	0	0	2,333
Dec. 2011	706	374	266	307	161	314	0	0	2,128	185	0	0	2,313
Dec. 2012	713	351	281	285	140	309	0	0	2,079	223	31	0	2,333
Dec. 2013	726	326	257	313	137	310	0	0	2,069	222	49	5	2,345
Dec. 2014	717	345	270	308	136	280	0	0	2,056	237	73	8	2,374
Dec. 2015	713	330	319	354	142	274	0	0	2,132	154	69	0	2,355
Dec. 2016	696	354	333	329	162	298	0	0	2,172	142	1	0	2,315
Dec. 2017	684	341	330	353	158	301	0	0	2,167	125	2	0	2,294
Dec. 2018	693	358	333	351	138	290	0	0	2,163	140	0	0	2,303
Dec. 2019	685	361	326	362	150	274	0	0	2,158	142	0	0	2,300
Dec. 2020	675	332	303	286	135	236	0	0	1,967	134	0	0	2,101
Dec. 2021	710	349	324	286	151	309	0	0	2,129	129	0	0	2,258
Dec. 2022	682	378	339	307	170	324	0	0	2,200	135	0	0	2,335
Dec. 2023	715	385	309	283	168	311	0	0	2,171	139	0	0	2,310
Dec. 2024	731	355	280	260	156	302	0	0	2,084	143	0	0	2,227

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

■ District Operated Schools
 ■ Charter School



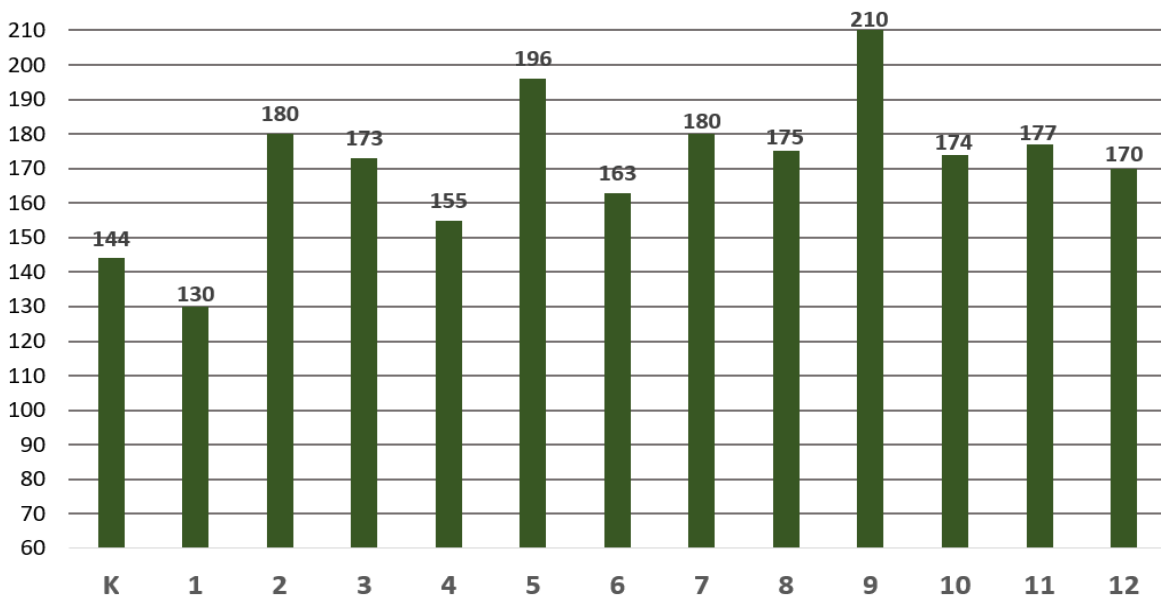
Sweet Home School District 2025-2026 Proposed Budget

ENROLLMENT HISTORY - BY GRADE

Month/Year	K	1	2	3	4	5	6	7	8	9	10	11	12	ACT	Total
Dec. 2000	133	169	160	169	181	193	216	178	193	224	213	184	172	0	2,385
Dec. 2001	156	150	175	159	178	192	201	224	188	201	194	217	165	0	2,400
Dec. 2002	136	188	159	177	167	191	194	201	232	192	193	203	208	0	2,441
Dec. 2003	162	144	175	149	174	170	189	197	197	226	182	187	187	0	2,339
Dec. 2004	159	172	140	187	160	163	181	195	195	208	214	173	188	0	2,335
Dec. 2005	148	176	186	152	193	172	183	196	204	200	204	227	185	0	2,426
Dec. 2006	164	169	172	192	167	184	165	181	198	201	191	192	206	0	2,382
Dec. 2007	180	178	163	173	200	172	187	183	178	212	199	194	189	0	2,408
Dec. 2008	159	198	165	164	180	193	172	192	173	184	207	193	173	0	2,353
Dec. 2009	179	171	182	164	171	181	207	168	187	178	181	204	179	0	2,352
Dec. 2010	163	177	164	192	167	163	189	208	173	191	179	180	187	0	2,333
Dec. 2011	189	166	184	156	208	166	164	172	202	170	186	169	181	0	2,313
Dec. 2012	171	197	170	189	160	189	162	160	191	196	159	185	173	31	2,333
Dec. 2013	175	177	188	159	202	153	189	163	164	188	201	156	181	49	2,345
Dec. 2014	173	182	183	187	153	207	146	186	167	168	183	205	161	73	2,374
Dec. 2015	177	175	183	182	193	159	174	151	179	176	163	167	207	69	2,355
Dec. 2016	185	187	170	185	178	199	160	192	162	199	174	160	163	1	2,315
Dec. 2017	180	184	182	176	176	170	199	163	178	158	200	168	158	2	2,294
Dec. 2018	158	178	180	189	181	183	183	198	160	195	157	187	154	0	2,303
Dec. 2019	188	166	164	183	192	172	189	174	187	160	192	155	178	0	2,300
Dec. 2020	125	165	137	153	171	178	165	173	159	182	154	188	151	0	2,101
Dec. 2021	181	149	172	157	165	187	188	175	174	173	193	149	195	0	2,258
Dec. 2022	179	188	155	196	170	197	190	200	178	195	172	181	134	0	2,335
Dec. 2023	149	181	177	155	201	159	188	182	203	184	186	164	181	0	2,310
Dec. 2024	144	130	180	173	155	196	163	180	175	210	174	177	170	0	2,227

District Enrollment by Grade

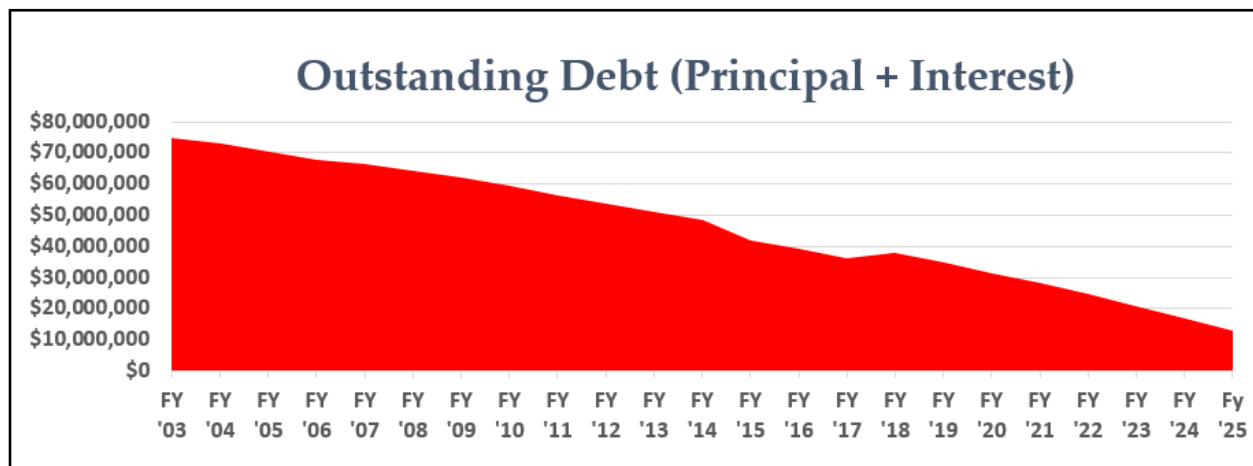
December 2024



Sweet Home School District 2025-2026 Proposed Budget

OUTSTANDING DEBT SUMMARY (Principal + Interest)

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



BUDGET DETAIL INFORMATION

General Fund Pages 13 - 36

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

Special Revenue Funds Pages 37 - 77

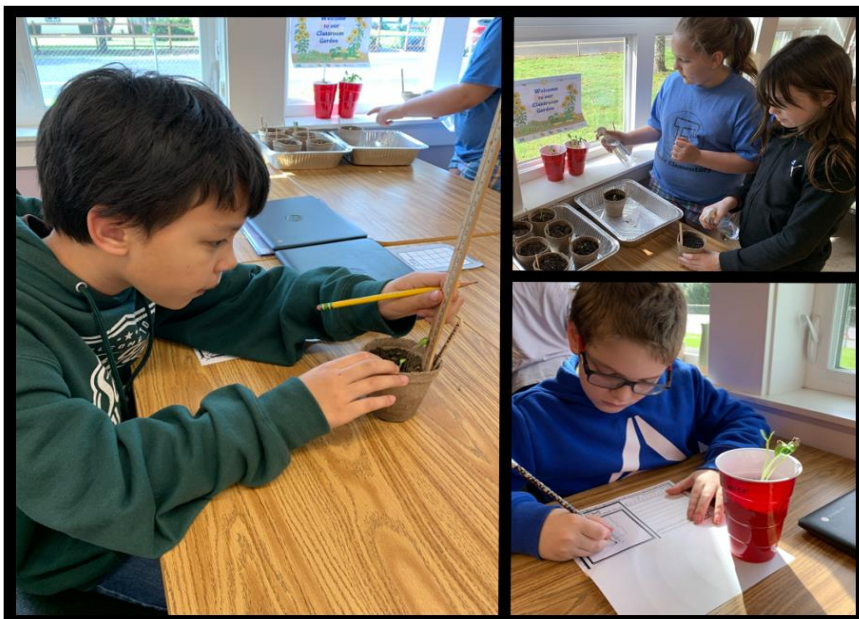
Special Revenue Funds account for the use of revenue earmarked for a particular purpose.

Debt Service Funds Pages 78 - 80

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 81

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.



Fourth graders at Foster Elementary School are exploring how tiny seeds grow into thriving plants.

Using a variety of flower and vegetable seeds, students are not only learning about plant life cycles — they are also sharpening their math and writing skills by measuring growth and journaling their observations.

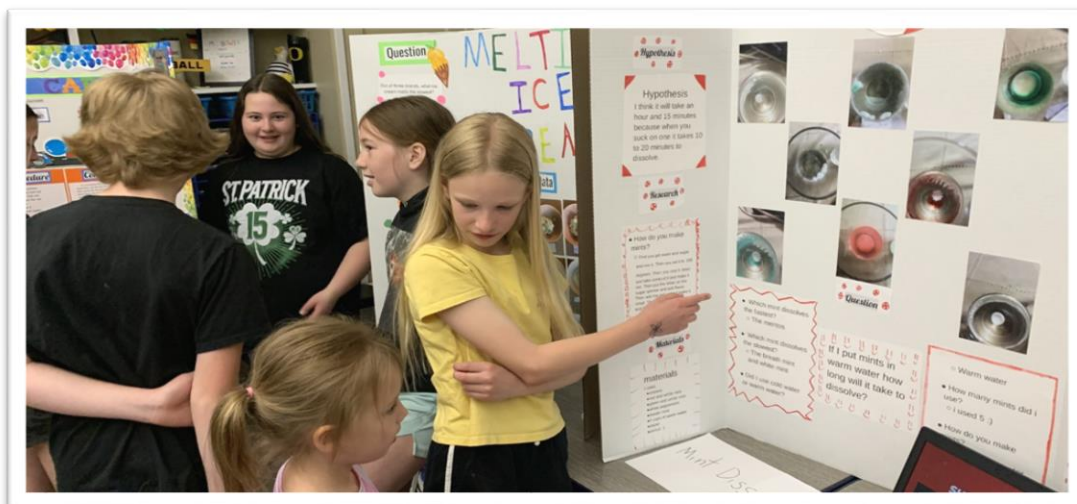
Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
General Fund Revenue (Fund 100)									
1111 Current Year's Taxes	5,508,148	5,744,982	5,800,000	0.00	6,050,000	0.00			
1112 Prior Year's Taxes	177,574	102,641	100,000	0.00	100,000	0.00			
1120 Local Option Taxes	309,836	319,283	320,000	0.00	335,000	0.00			
1510 Interest on Investments	484,838	944,009	600,000	0.00	700,000	0.00			
1800 Community Services Activities	40,961	35,732	30,000	0.00	40,000	0.00			
1910 Rentals	50,596	41,485	30,000	0.00	35,000	0.00			
1980 Fees Charged to Grants	43,663	100,998	60,000	0.00	60,000	0.00			
1990 Miscellaneous	100,259	103,319	50,000	0.00	50,000	0.00			
2102 General ESD	130,000	114,706	125,000	0.00	125,000	0.00			
3101 State School Fund	22,059,273	22,407,509	23,200,000	0.00	24,250,000	0.00			
3103 Common School Funds	279,303	308,626	318,154	0.00	319,351	0.00			
3104 State Managed County Timber	30,998	52,519	50,000	0.00	50,000	0.00			
3299 Other Restricted Grants-in-aid	306,821	0	0	0.00	0	0.00			
4801 Federal Forest Fees	86,627	77,361	60,000	0.00	30,000	0.00			
5400 Resources-Beg. Fund Balance	4,022,777	6,400,054	7,000,000	0.00	6,600,000	0.00			
GENERAL FUND TOTAL RESOURCES	33,631,674	36,753,224	37,743,154	0.00	38,744,351	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.



Holley Elementary School fifth graders share their science projects with the school, showcasing weeks of hard work, discovery, and critical thinking.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals		24-25		Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	FTE Adptd	25-26	25-26 FTE	25-26	25-26	25-26 FTE
100-1111 General Fund - Elementary Programs									
111 Licensed Salaries	2,067,046	2,131,442	2,777,905	45.00	2,740,161	43.00			
112 Classified Salaries	221,831	246,971	341,071	12.22	362,767	12.75			
121 Substitutes - Licensed	96,665	134,143	135,000	0.00	150,000	0.00			
122 Substitutes - Classified	29,884	25,108	40,000	0.00	35,000	0.00			
123 Temporary - Licensed	140,676	39,511	0	0.00	0	0.00			
124 Temporary - Classified	2,622	13,443	0	0.00	0	0.00			
132 Overtime Salaries	59	0	0	0.00	0	0.00			
134 Licensed Extra Duty	0	836	15,000	0.00	0	0.00			
210 PERS	236,996	214,278	322,625	0.00	559,288	0.00			
213 PERS UAL Contribution	341,741	377,807	512,891	0.00	427,691	0.00			
220 Social Security Administration	188,840	191,387	253,137	0.00	251,679	0.00			
231 Worker's Compensation	10,782	7,755	13,236	0.00	13,160	0.00			
232 Unemployment Compensation	4,886	4,984	49,635	0.00	49,349	0.00			
233 Oregon Paid Leave	0	15,007	19,854	0.00	19,740	0.00			
240 Contractual Employee Benefits	498,897	483,632	675,000	0.00	685,000	0.00			
245 District Paid Deferred Comp	2,400	2,400	3,500	0.00	3,500	0.00			
322 Repairs and Maintenance	10,690	8,332	14,400	0.00	14,400	0.00			
340 Travel	9,814	10,304	100	0.00	100	0.00			
355 Printing and Binding	13,217	323	18,645	0.00	18,645	0.00			
410 Consumable Supplies and Mat.	54,324	40,400	31,773	0.00	32,393	0.00			
420 Textbooks	14,816	0	200	0.00	200	0.00			
440 Periodicals	0	173	1,870	0.00	1,870	0.00			
460 Non-consumable Items	38,222	5,016	46,275	0.00	40,353	0.00			
470 Computer Software	1,539	0	2,500	0.00	2,500	0.00			
480 Computer Hardware	18,460	70,533	6,770	0.00	6,770	0.00			
640 Dues and Fees	566	0	0	0.00	0	0.00			
	4,004,973	4,023,785	5,281,387	57.22	5,414,566	55.75			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals	Actuals	24-25	24-25	Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	FTE	25-26	25-26			25-26
100-1121 General Fund - Junior High Programs									
111 Licensed Salaries	780,333	831,509	1,047,719	16.20	1,081,042	15.95			
112 Classified Salaries	2,539	3,669	4,718	0.19	5,720	0.22			
121 Substitutes - Licensed	80,501	66,649	70,000	0.00	70,000	0.00			
123 Temporary - Licensed	3,489	0	0	0.00	0	0.00			
134 Licensed Extra Duty	5,500	17,287	5,000	0.00	5,000	0.00			
210 PERS	78,660	80,170	114,313	0.00	197,500	0.00			
213 PERS UAL Contribution	126,693	145,418	181,728	0.00	151,029	0.00			
220 Social Security Administration	65,788	68,935	89,691	0.00	88,875	0.00			
231 Worker's Compensation	3,631	2,705	4,690	0.00	4,647	0.00			
232 Unemployment Compensation	1,644	1,766	17,587	0.00	17,426	0.00			
233 Oregon Paid Leave	0	5,414	7,035	0.00	6,971	0.00			
240 Contractual Employee Benefits	150,712	136,254	200,000	0.00	200,000	0.00			
245 District Paid Deferred Comp	600	600	2,400	0.00	2,400	0.00			
322 Repairs and Maintenance	1,000	0	2,500	0.00	2,500	0.00			
330 Student Transportation	0	0	850	0.00	850	0.00			
355 Printing and Binding	9,353	421	7,000	0.00	7,000	0.00			
410 Consumable Supplies and Mat.	17,938	15,038	10,700	0.00	10,700	0.00			
420 Textbooks	0	0	500	0.00	500	0.00			
460 Non-consumable Items	1,828	6,608	10,998	0.00	7,265	0.00			
470 Computer Software	0	2,425	3,000	0.00	3,000	0.00			
480 Computer Hardware	2,773	0	2,000	0.00	2,000	0.00			
640 Dues and Fees	43	150	500	0.00	500	0.00			
	1,333,025	1,385,018	1,782,929	16.39	1,864,925	16.17			
100-1122 General Fund - Junior High Extracurricular									
134 Licensed Extra Duty	16,181	16,687	45,000	0.00	65,000	0.00			
135 Classified Extra Duty	33,765	46,311	0	0.00	0	0.00			
210 PERS	2,509	2,608	4,388	0.00	11,050	0.00			
213 PERS UAL Contribution	4,646	5,614	6,863	0.00	8,450	0.00			
220 Social Security Administration	3,716	4,751	3,443	0.00	4,973	0.00			
231 Worker's Compensation	214	192	180	0.00	260	0.00			
232 Unemployment Compensation	97	124	250	0.00	975	0.00			
233 Oregon Paid Leave	0	358	280	0.00	390	0.00			
332 Non-reimb. Student Tran,	0	0	2,000	0.00	2,000	0.00			
340 Travel	178	1,461	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	1,397	0	3,000	0.00	3,000	0.00			
410 Consumable Supplies and Mat.	2,273	10,890	1,500	0.00	1,500	0.00			
640 Dues and Fees	0	111	0	0.00	0	0.00			
	64,976	89,107	66,904	0.00	97,598	0.00			

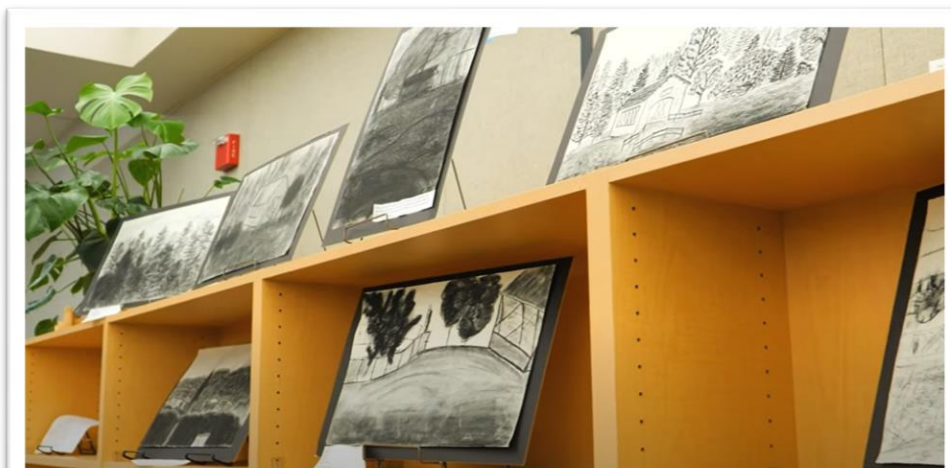
This instructional program provides learning experiences for 7th and 8th grade students attending Sweet Home Junior High School.

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals	Actuals	24-25	24-25	Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	FTE	25-26	25-26			25-26
100-1131 General Fund - High School Programs									
111 Licensed Salaries	1,545,625	1,670,630	2,146,416	33.00	2,288,459	33.25			
112 Classified Salaries	6,580	6,566	0	0.00	0	0.00			
121 Substitutes - Licensed	129,166	93,516	140,000	0.00	150,000	0.00			
122 Substitutes - Classified	188	150	0	0.00	0	0.00			
123 Temporary - Licensed	34,219	82,655	0	0.00	0	0.00			
134 Licensed Extra Duty	79,052	24,733	0	0.00	0	0.00			
135 Classified Extra Duty	5,500	0	0	0.00	0	0.00			
210 PERS	160,456	153,910	251,384	0.00	414,538	0.00			
213 PERS UAL Contribution	244,663	288,822	399,636	0.00	317,000	0.00			
220 Social Security Administration	132,585	138,935	197,240	0.00	186,542	0.00			
231 Worker's Compensation	7,370	5,476	10,313	0.00	9,754	0.00			
232 Unemployment Compensation	3,448	3,615	38,674	0.00	36,577	0.00			
233 Oregon Paid Leave	0	10,891	15,470	0.00	14,631	0.00			
240 Contractual Employee Benefits	353,457	423,340	475,000	0.00	490,000	0.00			
245 District Paid Deferred Comp	1,325	1,500	5,000	0.00	5,000	0.00			
322 Repairs and Maintenance	4,058	5,401	1,835	0.00	1,835	0.00			
340 Travel	1,606	1,490	1,040	0.00	1,040	0.00			
355 Printing and Binding	5,450	4,109	14,555	0.00	14,555	0.00			
389 Other Non-instr/Prof/Tech	187	8,492	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	86,987	99,743	50,425	0.00	50,425	0.00			
420 Textbooks	7,723	934	1,270	0.00	1,270	0.00			
440 Periodicals	0	0	100	0.00	100	0.00			
460 Non-consumable Items	17,200	24,310	38,679	0.00	26,205	0.00			
470 Computer Software	450	5,108	400	0.00	400	0.00			
480 Computer Hardware	2,169	9,949	325	0.00	325	0.00			
640 Dues and Fees	688	1,536	600	0.00	600	0.00			
	2,830,152	3,065,811	3,788,362	33.00	4,009,256	33.25			

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

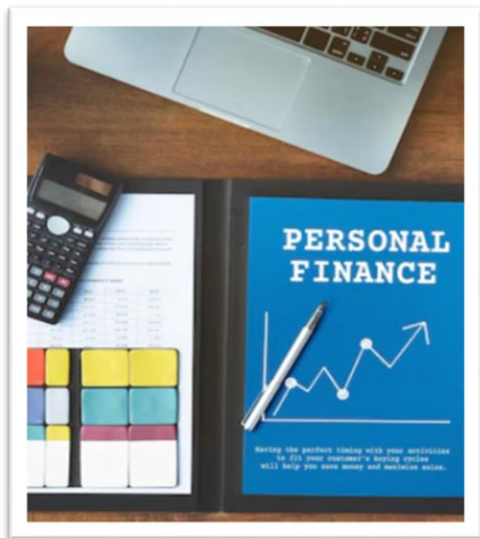


Artwork on display in the Sweet Home High School library highlights student creativity and hard work.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals	Actuals	24-25	24-25	Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	FTE	25-26	25-26			25-26
100-1132 General Fund - High School Extracurricular									
112 Classified Salaries	28,289	31,261	31,879	1.00	33,860	1.00			
113 Administrators	112,352	0	0	0.00	0	0.00			
134 Licensed Extra Duty	102,896	155,019	260,000	0.00	315,000	0.00			
135 Classified Extra Duty	123,667	139,854	0	0.00	0	0.00			
210 PERS	26,616	19,133	28,458	0.00	59,306	0.00			
213 PERS UAL Contribution	46,188	38,677	38,254	0.00	45,352	0.00			
220 Social Security Administration	27,313	24,173	22,329	0.00	26,688	0.00			
231 Worker's Compensation	1,536	1,106	1,100	0.00	1,395	0.00			
232 Unemployment Compensation	710	632	1,200	0.00	5,233	0.00			
233 Oregon Paid Leave	0	1,862	1,600	0.00	2,093	0.00			
240 Contractual Employee Benefits	17,502	15,221	0	0.00	0	0.00			
340 Travel	7,616	19,874	2,000	0.00	2,000	0.00			
355 Printing and Binding	111	0	375	0.00	375	0.00			
389 Other Non-instr/Prof/Tech	6,044	6,362	5,000	0.00	5,000	0.00			
410 Consumable Supplies and Mat.	7,642	3,403	2,260	0.00	2,260	0.00			
460 Non-consumable Items	0	0	5,000	0.00	5,000	0.00			
640 Dues and Fees	5,025	5,807	600	0.00	600	0.00			
	513,507	462,384	400,055	1.00	504,162	1.00			

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



A recent *CNBC* article highlights the powerful impact of financial education, estimating that a single high school personal finance course can provide a lifetime benefit of approximately \$100,000 per student. This value stems in part from better financial decision-making—such as avoiding high-interest credit card debt, securing lower-cost loans, and building stronger credit scores. Of all the topics covered, investing stands out as especially impactful. Without investment knowledge, young people are more likely to panic during market downturns or avoid investing altogether, missing out on long-term growth. (“A single high school class can boost a teen’s lifetime wealth by \$100,000 – but most kids aren’t taking it. Here’s what they’re missing,” *Moneywise*, April 21, 2025)

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
100-1210 General Fund - Programs for the Talented & Gifted									
111 Licensed Salaries	12,045	12,949	14,083	0.25	14,974	0.25			
210 PERS	1,073	1,055	1,373	0.00	2,546	0.00			
213 PERS UAL Contribution	1,927	2,239	2,183	0.00	1,947	0.00			
220 Social Security Administration	921	991	1,077	0.00	1,146	0.00			
231 Worker's Compensation	50	39	56	0.00	60	0.00			
232 Unemployment Compensation	24	26	211	0.00	225	0.00			
233 Oregon Paid Leave	0	78	85	0.00	90	0.00			
240 Contractual Employee Benefits	640	634	1,000	0.00	1,000	0.00			
245 District Paid Deferred Comp	49	75	0	0.00	0	0.00			
340 Travel	284	0	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	108	0	0	0.00	0	0.00			
	17,121	18,086	20,068	0.25	21,988	0.25			

Funds are used to help identify gifted and talented students.

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

111 Licensed Salaries	209,696	219,178	403,733	7.00	434,497	6.00			
112 Classified Salaries	520,341	644,204	690,491	28.06	679,154	22.63			
121 Substitutes - Licensed	52,549	120,310	50,000	0.00	75,000	0.00			
122 Substitutes - Classified	31,385	20,019	75,000	0.00	60,000	0.00			
123 Temporary - Licensed	6,000	0	0	0.00	0	0.00			
124 Temporary - Classified	23,553	19,577	0	0.00	0	0.00			
132 Overtime Salaries	68	478	0	0.00	0	0.00			
134 Licensed Extra Duty	6,047	6,000	10,000	0.00	10,000	0.00			
210 PERS	61,414	79,094	119,849	0.00	213,971	0.00			
213 PERS UAL Contribution	104,010	152,363	190,530	0.00	163,625	0.00			
220 Social Security Administration	63,004	75,418	94,036	0.00	96,287	0.00			
231 Worker's Compensation	3,606	3,271	4,917	0.00	5,035	0.00			
232 Unemployment Compensation	1,621	1,954	18,438	0.00	18,880	0.00			
233 Oregon Paid Leave	0	5,904	7,375	0.00	7,552	0.00			
240 Contractual Employee Benefits	208,984	214,151	260,000	0.00	265,000	0.00			
245 District Paid Deferred Comp	300	325	0	0.00	0	0.00			
319 Other Instructional/Prof/Tech	0	0	50,000	0.00	75,000	0.00			
322 Repairs and Maintenance	105	0	0	0.00	0	0.00			
340 Travel	0	432	0	0.00	0	0.00			
355 Printing and Binding	500	3,007	0	0.00	0	0.00			
374 Other Tuition	0	0	0	0.00	125,000	0.00			
389 Other Non-instr/Prof/Tech	0	4,400	50,000	0.00	0	0.00			
410 Consumable Supplies and Mat.	5,524	6,066	0	0.00	0	0.00			
470 Computer Software	7,750	0	0	0.00	0	0.00			
640 Dues and Fees	190	425	0	0.00	0	0.00			
	1,306,647	1,576,576	2,024,369	35.06	2,229,001	28.63			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals	Actuals	24-25	24-25	Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	FTE	25-26	25-26			25-26
100-1250 General Fund - Less Restricted Programs for Students with Disabilities									
111 Licensed Salaries	419,795	469,999	607,045	9.00	450,427	6.00			
112 Classified Salaries	713,202	754,770	1,000,492	36.25	1,076,686	36.03			
121 Substitutes - Licensed	18,912	8,032	20,000	0.00	20,000	0.00			
122 Substitutes - Classified	38,099	97,519	70,000	0.00	90,000	0.00			
123 Temporary - Licensed	74,801	0	0	0.00	0	0.00			
124 Temporary - Classified	57,290	51,817	0	0.00	0	0.00			
132 Overtime Salaries	291	66	0	0.00	0	0.00			
134 Licensed Extra Duty	21,000	9,805	25,500	0.00	25,500	0.00			
135 Classified Extra Duty	305	0	0	0.00	0	0.00			
210 PERS	109,872	105,705	167,996	0.00	282,644	0.00			
213 PERS UAL Contribution	176,731	213,049	267,071	0.00	216,140	0.00			
220 Social Security Administration	98,348	102,644	131,812	0.00	127,190	0.00			
231 Worker's Compensation	5,809	4,116	6,892	0.00	6,650	0.00			
232 Unemployment Compensation	2,531	2,500	25,846	0.00	24,939	0.00			
233 Oregon Paid Leave	0	7,575	10,338	0.00	9,976	0.00			
240 Contractual Employee Benefits	324,453	285,009	360,000	0.00	380,000	0.00			
245 District Paid Deferred Comp	900	600	750	0.00	750	0.00			
322 Repairs and Maintenance	345	0	0	0.00	0	0.00			
340 Travel	742	782	0	0.00	0	0.00			
355 Printing and Binding	592	39	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	1,522	0	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	8,853	4,520	5,000	0.00	10,000	0.00			
480 Computer Hardware	6,315	0	0	0.00	0	0.00			
640 Dues and Fees	839	0	0	0.00	0	0.00			
	2,081,547	2,118,547	2,698,742	45.25	2,720,902	42.03			

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



Sweet Home High School integrated science students made skeletons after learning about the skeletal system. In special education, integrated programs involve students with disabilities learning alongside their non-disabled peers. This approach aims to foster inclusivity and provide a less restrictive learning environment for all students.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
100-1280 General Fund - Alternative Education									
112 Classified Salaries	51,598	83,492	74,243	2.69	102,523	3.50			
122 Substitutes - Classified	0	1,436	0	0.00	0	0.00			
134 Licensed Extra Duty	0	480	0	0.00	0	0.00			
210 PERS	3,926	6,340	7,239	0.00	17,429	0.00			
213 PERS UAL Contribution	7,053	13,448	11,508	0.00	13,328	0.00			
220 Social Security Administration	3,461	6,201	5,680	0.00	7,843	0.00			
231 Worker's Compensation	227	275	297	0.00	410	0.00			
232 Unemployment Compensation	90	162	1,114	0.00	1,538	0.00			
233 Oregon Paid Leave	0	484	445	0.00	615	0.00			
240 Contractual Employee Benefits	21,834	31,242	30,000	0.00	45,000	0.00			
322 Repairs and Maintenance	26	0	0	0.00	0	0.00			
374 Other Tuition	8,310	0	90,000	0.00	40,000	0.00			
	96,525	143,560	220,526	2.69	228,686	3.50			

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

100-1288 General Fund - Charter Schools

360 Charter School Payments	1,090,492	1,167,804	1,500,000	0.00	1,600,000	0.00			
	1,090,492	1,167,804	1,500,000	0.00	1,600,000	0.00			

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

100-1291 General Fund - English Language Learner Programs

111 Licensed Salaries	41,384	56,936	65,435	1.00	34,637	0.50			
210 PERS	3,696	4,631	6,380	0.00	5,888	0.00			
213 PERS UAL Contribution	6,640	9,824	10,142	0.00	4,503	0.00			
220 Social Security Administration	3,035	4,060	5,006	0.00	2,650	0.00			
231 Worker's Compensation	171	166	262	0.00	139	0.00			
232 Unemployment Compensation	79	106	982	0.00	520	0.00			
233 Oregon Paid Leave	0	319	393	0.00	208	0.00			
240 Contractual Employee Benefits	11,853	15,647	18,000	0.00	6,000	0.00			
322 Repairs and Maintenance	26	0	0	0.00	0	0.00			
340 Travel	476	1,344	0	0.00	750	0.00			
389 Other Non-instr/Prof/Tech	100	153	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	29	36	0	0.00	500	0.00			
470 Computer Software	1,200	905	0	0.00	0	0.00			
480 Computer Hardware	22	0	0	0.00	0	0.00			
	68,711	94,127	106,600	1.00	55,795	0.50			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
100-1292 General Fund - Teen Parent Programs									
114 Managerial - Classified	10,703	11,372	11,998	0.20	12,358	0.20			
210 PERS	957	929	1,170	0.00	2,101	0.00			
213 PERS UAL Contribution	1,719	1,971	1,860	0.00	1,607	0.00			
220 Social Security Administration	537	581	918	0.00	945	0.00			
231 Worker's Compensation	45	34	48	0.00	49	0.00			
232 Unemployment Compensation	14	15	180	0.00	185	0.00			
233 Oregon Paid Leave	0	42	72	0.00	74	0.00			
240 Contractual Employee Benefits	3,190	3,356	0	0.00	3,500	0.00			
	17,165	18,300	16,246	0.20	20,819	0.20			

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

100-1460 General Fund - Summer School Programs

124 Temporary - Classified	3,473	5,803	3,500	0.00	3,500	0.00			
134 Licensed Extra Duty	1,428	2,865	8,000	0.00	8,000	0.00			
210 PERS	411	790	1,121	0.00	1,955	0.00			
213 PERS UAL Contribution	787	1,421	1,783	0.00	1,495	0.00			
220 Social Security Administration	375	663	880	0.00	880	0.00			
231 Worker's Compensation	22	28	46	0.00	46	0.00			
232 Unemployment Compensation	10	17	173	0.00	173	0.00			
233 Oregon Paid Leave	0	0	69	0.00	69	0.00			
410 Consumable Supplies and Mat.	147	0	0	0.00	0	0.00			
	6,653	11,587	15,572	0.00	16,118	0.00			

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

100-2115 General Fund - Student Safety

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

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
100-2120 General Fund - Guidance Services									
111 Licensed Salaries	246,098	331,129	349,167	5.60	428,313	6.60			
112 Classified Salaries	24,333	33,314	33,530	1.00	35,460	1.00			
121 Substitutes - Licensed	8,564	0	0	0.00	0	0.00			
134 Licensed Extra Duty	0	279	0	0.00	0	0.00			
210 PERS	24,574	31,090	37,313	0.00	78,841	0.00			
213 PERS UAL Contribution	39,718	61,979	59,318	0.00	60,290	0.00			
220 Social Security Administration	19,700	25,715	29,276	0.00	35,479	0.00			
231 Worker's Compensation	1,170	1,085	1,531	0.00	1,855	0.00			
232 Unemployment Compensation	511	667	5,740	0.00	6,957	0.00			
233 Oregon Paid Leave	0	1,985	2,296	0.00	2,783	0.00			
240 Contractual Employee Benefits	66,405	76,586	115,000	0.00	115,000	0.00			
310 Instructional/Prof/Technical	0	3,726	0	0.00	0	0.00			
322 Repairs and Maintenance	95	0	1,000	0.00	1,000	0.00			
340 Travel	374	2,614	100	0.00	100	0.00			
355 Printing and Binding	404	11	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	2,400	3,090	0	0.00	3,000	0.00			
410 Consumable Supplies and Mat.	2,415	3,133	2,016	0.00	2,016	0.00			
440 Periodicals	0	0	135	0.00	135	0.00			
640 Dues and Fees	250	99	600	0.00	600	0.00			
	437,011	576,502	637,022	6.60	771,829	7.60			

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

100-2130 General Fund - Health Services

340 Travel	1,204	1,315	2,000	0.00	2,000	0.00			
351 Telephone	31	0	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	8,037	1,882	4,000	0.00	4,000	0.00			
460 Non-consumable Items	0	0	10,000	0.00	10,000	0.00			
640 Dues and Fees	15	178	0	0.00	0	0.00			
	9,287	3,375	16,000	0.00	16,000	0.00			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals	Actuals	24-25	24-25	Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	FTE	25-26	25-26			25-26
100-2140 General Fund - Psychological Services									
389 Other Non-instr/Prof/Tech	5,257	80	10,500	0.00	10,500	0.00			
	5,257	80	10,500	0.00	10,500	0.00			

This program provides student psychological services.

100-2150 General Fund - Speech Pathology and Audiology Services

111 Licensed Salaries	73,687	81,328	81,924	1.00	151,886	1.80			
112 Classified Salaries	3,200	2,606	4,283	0.13	41,510	0.94			
134 Licensed Extra Duty	3,000	0	3,000	0.00	3,000	0.00			
210 PERS	9,476	9,172	8,698	0.00	33,387	0.00			
213 PERS UAL Contribution	10,353	12,231	13,827	0.00	25,531	0.00			
220 Social Security Administration	5,544	5,853	6,824	0.00	15,024	0.00			
231 Worker's Compensation	328	246	357	0.00	786	0.00			
232 Unemployment Compensation	145	153	1,338	0.00	2,946	0.00			
233 Oregon Paid Leave	0	458	535	0.00	1,178	0.00			
240 Contractual Employee Benefits	15,756	16,792	20,000	0.00	20,000	0.00			
322 Repairs and Maintenance	414	0	0	0.00	0	0.00			
340 Travel	756	386	2,000	0.00	2,000	0.00			
389 Other Non-instr/Prof/Tech	0	2,508	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	1,860	4,454	4,000	0.00	4,000	0.00			
460 Non-consumable Items	0	700	0	0.00	0	0.00			
470 Computer Software	250	0	0	0.00	0	0.00			
480 Computer Hardware	975	0	0	0.00	0	0.00			
640 Dues and Fees	397	577	500	0.00	500	0.00			
	126,141	137,464	147,286	1.13	301,748	2.74			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals	Actuals	24-25	24-25	Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	FTE	25-26	25-26			FTE
100-2190 General Fund - Student Support Services									
112 Classified Salaries	39,068	48,134	44,778	1.00	86,578	2.00			
113 Administrators	116,132	126,290	130,177	1.00	134,082	1.00			
122 Substitutes - Classified	0	7,359	0	0.00	0	0.00			
132 Overtime Salaries	285	963	0	0.00	0	0.00			
134 Licensed Extra Duty	0	0	3,000	0.00	0	0.00			
210 PERS	17,710	17,034	17,351	0.00	37,512	0.00			
213 PERS UAL Contribution	21,161	25,867	27,583	0.00	28,686	0.00			
220 Social Security Administration	11,691	13,757	13,614	0.00	16,880	0.00			
231 Worker's Compensation	639	531	712	0.00	883	0.00			
232 Unemployment Compensation	306	355	2,669	0.00	3,310	0.00			
233 Oregon Paid Leave	0	936	1,068	0.00	1,324	0.00			
240 Contractual Employee Benefits	22,606	7,761	30,000	0.00	30,000	0.00			
245 District Paid Deferred Comp	600	0	0	0.00	0	0.00			
319 Other Instructional/Prof/Tech	0	0	0	0.00	180,000	0.00			
322 Repairs and Maintenance	773	617	0	0.00	0	0.00			
340 Travel	1,440	8,347	2,500	0.00	2,500	0.00			
351 Telephone	63	0	0	0.00	0	0.00			
355 Printing and Binding	180	0	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	0	45,055	1,000	0.00	1,000	0.00			
410 Consumable Supplies and Mat.	5,809	7,572	1,500	0.00	1,500	0.00			
460 Non-consumable Items	5,500	0	0	0.00	0	0.00			
480 Computer Hardware	0	0	1,000	0.00	1,000	0.00			
640 Dues and Fees	7,307	24,546	25,000	0.00	25,000	0.00			
	251,270	335,124	301,952	2.00	550,255	3.00			

This program provides direction and management of student support services.



Pat Dugan from Entek delivered 18 boxes of new boys' and girls' coats and sweatshirts to Kristi Walker and Heather Shipp in the Sweet Home School District Student Services Department in November 2024. The coats and sweatshirts were then distributed to kids in need.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
100-2210 General Fund - Improvement of Instruction Services									
111 Licensed Salaries	6,524	2,129	65,487	1.00	34,637	0.50			
112 Classified Salaries	22	0	0	0.00	0	0.00			
134 Licensed Extra Duty	630	5,760	25,000	0.00	20,000	0.00			
210 PERS	641	647	8,822	0.00	9,288	0.00			
213 PERS UAL Contribution	1,146	1,202	14,025	0.00	7,103	0.00			
220 Social Security Administration	526	576	6,922	0.00	4,180	0.00			
231 Worker's Compensation	30	25	362	0.00	219	0.00			
232 Unemployment Compensation	14	15	1,357	0.00	820	0.00			
233 Oregon Paid Leave	0	42	543	0.00	328	0.00			
240 Contractual Employee Benefits	1,305	0	3,000	0.00	3,000	0.00			
241 Tuition Reimbursement - Adm.	6,191	0	10,000	0.00	10,000	0.00			
242 Tuition Reimbursement - Cert.	35,476	17,999	20,000	0.00	20,000	0.00			
243 Conf/Workshops Reimb. - Cert.	0	628	10,000	0.00	10,000	0.00			
244 Conf./Workshops Reim. - Clas.	0	0	2,500	0.00	2,500	0.00			
312 Instrl. Programs Improvement	0	2,000	30,000	0.00	30,000	0.00			
322 Repairs and Maintenance	146	0	0	0.00	0	0.00			
340 Travel	2,418	2,752	10,000	0.00	10,000	0.00			
410 Consumable Supplies and Mat.	6,273	50,398	7,500	0.00	10,000	0.00			
470 Computer Software	17,178	15,198	7,500	0.00	7,500	0.00			
640 Dues and Fees	14,980	8,516	15,000	0.00	15,000	0.00			
	93,500	107,887	238,018	1.00	194,575	0.50			

This program provides support for improving student instruction.

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

112 Classified Salaries	16,221	20,370	21,332	0.59	25,685	0.59			
113 Administrators	107,288	116,274	126,122	1.00	132,453	1.00			
210 PERS	14,378	14,639	14,377	0.00	26,883	0.00			
213 PERS UAL Contribution	16,499	20,746	22,855	0.00	20,558	0.00			
220 Social Security Administration	9,145	10,424	11,280	0.00	12,098	0.00			
231 Worker's Compensation	503	402	590	0.00	633	0.00			
232 Unemployment Compensation	239	270	2,212	0.00	2,372	0.00			
233 Oregon Paid Leave	0	737	885	0.00	949	0.00			
240 Contractual Employee Benefits	21,296	18,842	20,000	0.00	20,000	0.00			
322 Repairs and Maintenance	42	0	0	0.00	0	0.00			
340 Travel	198	1,182	1,500	0.00	1,500	0.00			
410 Consumable Supplies and Mat.	1,051	444	2,000	0.00	2,000	0.00			
640 Dues and Fees	645	2,268	1,000	0.00	1,500	0.00			
	187,505	206,598	224,153	1.59	246,631	1.59			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals	Actuals	24-25	FTE	Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	Adptd	25-26	25-26			25-26
100-2222 General Fund - Library/Media Center									
112 Classified Salaries	177,220	198,455	216,018	6.25	226,987	6.25			
122 Substitutes - Classified	5,305	4,377	6,000	0.00	6,000	0.00			
132 Overtime Salaries	2,439	5,157	0	0.00	0	0.00			
210 PERS	17,305	17,757	21,647	0.00	39,608	0.00			
213 PERS UAL Contribution	28,592	34,448	34,413	0.00	30,288	0.00			
220 Social Security Administration	12,820	15,397	16,984	0.00	17,824	0.00			
231 Worker's Compensation	809	657	888	0.00	932	0.00			
232 Unemployment Compensation	335	403	3,330	0.00	3,495	0.00			
233 Oregon Paid Leave	0	1,194	1,332	0.00	1,398	0.00			
240 Contractual Employee Benefits	58,652	54,206	82,000	0.00	82,000	0.00			
322 Repairs and Maintenance	372	0	1,645	0.00	545	0.00			
410 Consumable Supplies and Mat.	2,370	4,976	2,617	0.00	1,022	0.00			
430 Library Books	6,850	11,917	14,730	0.00	17,900	0.00			
440 Periodicals	2,472	1,335	1,150	0.00	200	0.00			
460 Non-consumable Items	0	732	1,124	0.00	487	0.00			
470 Computer Software	8,411	0	2,391	0.00	2,391	0.00			
	323,952	351,011	406,269	6.25	431,077	6.25			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
100-2230 General Fund - Assessment and Testing									
410 Consumable Supplies and Mat.	1,100	0	0	0.00	0	0.00			
470 Computer Software	1,650	0	0	0.00	0	0.00			
	2,750	0	0	0.00	0	0.00			

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

100-2240 General Fund - Instructional Staff Development

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

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

100-2310 General Fund - Board of Education Services

340 Travel	0	1,459	2,500	0.00	2,500	0.00			
354 Advertising	2,575	1,728	3,500	0.00	3,500	0.00			
381 Audit Services	36,750	36,940	39,000	0.00	41,000	0.00			
382 Legal Services	1,222	3,792	20,000	0.00	20,000	0.00			
384 Negotiation Services	0	0	2,500	0.00	2,500	0.00			
388 Election Services	13,603	21,297	15,000	0.00	17,000	0.00			
389 Other Non-instr/Prof/Tech	6,285	13,015	8,000	0.00	8,000	0.00			
410 Consumable Supplies and Mat.	795	508	6,000	0.00	6,000	0.00			
640 Dues and Fees	1,157	2,474	7,500	0.00	7,500	0.00			
	62,387	81,213	104,000	0.00	108,000	0.00			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
100-2320 General Fund - Office of the Superintendent									
112 Classified Salaries	63,865	74,093	77,466	1.00	79,760	1.00			
113 Administrators	147,600	158,025	165,450	1.00	170,414	1.00			
210 PERS	20,891	21,067	23,684	0.00	42,530	0.00			
213 PERS UAL Contribution	31,975	38,120	37,652	0.00	32,523	0.00			
220 Social Security Administration	15,558	17,404	18,583	0.00	19,138	0.00			
231 Worker's Compensation	1,342	667	972	0.00	1,001	0.00			
232 Unemployment Compensation	646	454	3,644	0.00	3,753	0.00			
233 Oregon Paid Leave	0	1,088	1,458	0.00	1,501	0.00			
240 Contractual Employee Benefits	36,557	41,423	36,000	0.00	40,000	0.00			
245 District Paid Deferred Comp	550	3,000	1,000	0.00	1,000	0.00			
322 Repairs and Maintenance	100	0	0	0.00	0	0.00			
340 Travel	18,340	46,539	7,500	0.00	10,000	0.00			
382 Legal Services	9,895	19,944	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	44,683	7,118	15,000	0.00	15,000	0.00			
410 Consumable Supplies and Mat.	12,883	13,392	10,000	0.00	10,000	0.00			
640 Dues and Fees	21,886	41,015	12,000	0.00	20,000	0.00			
	426,771	483,349	410,409	2.00	446,620	2.00			

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



The Sweet Home swim team put up strong performances at the 2025 OSAA Swimming State Championships, held at the Tualatin Hills Recreation Center, finishing second overall in the team standings.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
100-2410 General Fund - Office of the Principal									
111 Licensed Salaries	136	0	0	0.00	0	0.00			
112 Classified Salaries	349,966	355,478	384,735	10.81	399,988	10.81			
113 Administrators	813,288	986,376	1,046,413	8.60	1,098,557	8.60			
114 Managerial - Classified	65,518	22,007	70,752	1.00	73,874	1.00			
122 Substitutes - Classified	4,242	13,834	10,000	0.00	12,000	0.00			
132 Overtime Salaries	7,185	3,545	0	0.00	0	0.00			
134 Licensed Extra Duty	0	112	0	0.00	0	0.00			
210 PERS	115,494	121,081	147,410	0.00	269,351	0.00			
213 PERS UAL Contribution	169,852	212,807	234,344	0.00	205,975	0.00			
220 Social Security Administration	92,070	105,926	115,660	0.00	121,208	0.00			
231 Worker's Compensation	4,976	4,184	6,048	0.00	6,338	0.00			
232 Unemployment Compensation	2,392	2,749	22,678	0.00	23,765	0.00			
233 Oregon Paid Leave	0	7,447	9,071	0.00	9,507	0.00			
240 Contractual Employee Benefits	190,947	189,427	255,000	0.00	255,000	0.00			
245 District Paid Deferred Comp	3,960	5,360	2,400	0.00	2,650	0.00			
322 Repairs and Maintenance	26	0	2,830	0.00	2,830	0.00			
340 Travel	6,694	4,057	2,600	0.00	2,600	0.00			
355 Printing and Binding	985	544	2,600	0.00	2,600	0.00			
389 Other Non-instr/Prof/Tech	0	712	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	12,648	11,278	15,330	0.00	15,330	0.00			
440 Periodicals	0	0	100	0.00	100	0.00			
460 Non-consumable Items	630	909	7,200	0.00	7,200	0.00			
480 Computer Hardware	6,537	0	5,700	0.00	5,700	0.00			
640 Dues and Fees	8,182	7,401	4,780	0.00	4,780	0.00			
	1,855,728	2,055,234	2,345,651	20.41	2,519,353	20.41			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
100-2510/2520 General Fund - Fiscal Services									
112 Classified Salaries	140,716	135,862	187,280	3.00	221,903	3.40			
114 Managerial - Classified	107,415	114,405	124,112	1.00	130,341	1.00			
122 Substitutes - Classified	5,032	9,353	7,500	0.00	0	0.00			
124 Temporary - Classified	4,657	7,357	0	0.00	0	0.00			
132 Overtime Salaries	7,150	7,622	0	0.00	0	0.00			
210 PERS	27,044	25,597	31,092	0.00	59,881	0.00			
213 PERS UAL Contribution	38,349	42,509	49,428	0.00	45,790	0.00			
220 Social Security Administration	18,817	19,627	24,396	0.00	26,947	0.00			
231 Worker's Compensation	1,098	803	1,351	0.00	1,409	0.00			
232 Unemployment Compensation	491	513	4,722	0.00	5,284	0.00			
233 Oregon Paid Leave	0	1,283	1,981	0.00	2,113	0.00			
240 Contractual Employee Benefits	87,839	52,315	76,000	0.00	76,000	0.00			
245 District Paid Deferred Comp	1,200	1,200	1,800	0.00	1,800	0.00			
249 P Choice Enroll Fee	1,286	1,320	2,000	0.00	2,000	0.00			
322 Repairs and Maintenance	190	44	0	0.00	0	0.00			
340 Travel	500	0	2,000	0.00	2,000	0.00			
389 Other Non-instr/Prof/Tech	10,017	4,575	5,000	0.00	5,000	0.00			
410 Consumable Supplies and Mat.	1,596	-6,553	3,000	0.00	3,000	0.00			
460 Non-consumable Items	0	0	700	0.00	700	0.00			
640 Dues and Fees	5,009	5,260	1,750	0.00	5,000	0.00			
	458,406	423,092	524,112	4.00	589,168	4.40			

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



The cast of Sweet Home Junior High's *Robin Hood* captivates the audience with a lively performance full of courage, comedy, and classic storytelling.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
100-2540/2541 General Fund - Facility Services									
112 Classified Salaries	973,722	969,263	1,257,773	23.70	1,305,630	23.69			
114 Managerial - Classified	116,242	123,507	130,300	1.00	134,209	1.00			
122 Substitutes - Classified	45,684	44,980	80,000	0.00	70,000	0.00			
124 Temporary - Classified	80,306	121,995	0	0.00	0	0.00			
132 Overtime Salaries	2,312	1,941	0	0.00	0	0.00			
135 Extra Duty	15,000	15,000	15,000	0.00	15,000	0.00			
210 PERS	97,446	92,536	144,599	0.00	259,223	0.00			
213 PERS UAL Contribution	170,026	191,769	229,877	0.00	198,229	0.00			
220 Social Security Administration	90,117	92,866	113,455	0.00	116,650	0.00			
231 Worker's Compensation	19,917	7,608	59,323	0.00	60,994	0.00			
232 Unemployment Compensation	2,342	2,461	22,246	0.00	22,873	0.00			
233 Oregon Paid Leave	0	5,731	8,898	0.00	9,149	0.00			
240 Contractual Employee Benefits	196,024	187,863	255,000	0.00	255,000	0.00			
321 Cleaning Services	9,047	9,922	10,000	0.00	10,000	0.00			
322 Repairs and Maintenance	319	285	0	0.00	0	0.00			
324 Rentals	706	0	8,000	0.00	8,000	0.00			
325 Electricity	289,906	316,030	361,000	0.00	381,000	0.00			
326 Fuel	251,807	199,751	258,000	0.00	282,000	0.00			
327 Water and Sewage	192,095	213,923	236,000	0.00	246,000	0.00			
328 Garbage	54,732	86,097	91,000	0.00	101,000	0.00			
340 Travel	333	475	1,500	0.00	1,500	0.00			
351 Telephone	2,697	0	2,500	0.00	2,500	0.00			
383 Architect/Engineer Services	37,150	68,923	35,000	0.00	35,000	0.00			
389 Other Non-instr/Prof/Tech	528,528	633,795	475,000	0.00	475,000	0.00			
414 Supplies Custodial	148,354	160,168	145,000	0.00	150,000	0.00			
415 Supplies Maintenance	488,817	482,864	450,000	0.00	490,000	0.00			
416 Supplies Grounds	34,012	44,629	35,000	0.00	40,000	0.00			
417 Supplies Maint Vehicles	10,572	2,822	15,000	0.00	15,000	0.00			
460 Non-consumable Items	41,197	20,833	120,000	0.00	75,000	0.00			
470 Computer Software	250	6,750	2,000	0.00	2,000	0.00			
480 Computer Hardware	2,200	0	2,000	0.00	2,000	0.00			
542 Replacement Equipment	0	195,609	68,000	0.00	30,000	0.00			
640 Dues and Fees	2,798	4,677	8,000	0.00	5,000	0.00			
651 Liability Insurance	79,861	81,040	120,000	0.00	125,000	0.00			
653 Property Insurance Premiums	259,095	321,676	340,000	0.00	390,000	0.00			
	4,243,614	4,707,789	5,099,471	24.70	5,312,957	24.69			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
100-2550/2551 General Fund - Student Transportation Services Services									
112 Classified Salaries	636,457	659,325	655,677	18.06	692,853	18.06			
114 Managerial - Classified	70,789	76,718	82,556	1.00	86,033	1.00			
122 Substitutes - Classified	136,167	168,863	135,000	0.00	160,000	0.00			
132 Overtime Salaries	29,066	36,066	40,000	0.00	45,000	0.00			
135 Classified Extra Duty	0	200	0	0.00	0	0.00			
210 PERS	74,174	72,895	89,040	0.00	167,261	0.00			
213 PERS UAL Contribution	123,869	144,188	141,551	0.00	127,905	0.00			
220 Social Security Administration	64,615	70,420	69,862	0.00	75,266	0.00			
231 Worker's Compensation	31,767	26,903	36,529	0.00	39,355	0.00			
232 Unemployment Compensation	1,684	1,839	13,699	0.00	14,758	0.00			
233 Oregon Paid Leave	0	4,930	5,479	0.00	5,903	0.00			
240 Contractual Employee Benefits	108,614	84,724	190,000	0.00	190,000	0.00			
321 Cleaning Services	5,984	9,616	7,500	0.00	10,000	0.00			
322 Repairs and Maintenance	3,427	3,397	3,000	0.00	5,000	0.00			
325 Electricity	5,467	5,937	7,000	0.00	7,500	0.00			
326 Fuel	2,861	2,391	3,000	0.00	3,000	0.00			
327 Water and Sewage	3,884	4,068	4,000	0.00	4,500	0.00			
328 Garbage	2,463	2,664	3,000	0.00	3,000	0.00			
330 Student Transportation Svcs.	83,985	110,480	80,000	0.00	125,000	0.00			
340 Travel	5,249	7,196	5,000	0.00	6,000	0.00			
355 Printing and Binding	69	0	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	45,082	37,232	45,000	0.00	45,000	0.00			
410 Consumable Supplies and Mat.	154,213	111,357	250,000	0.00	250,000	0.00			
412 Supplies Tires	336	0	15,000	0.00	15,000	0.00			
413 Supplies Vehicle Parts	47,352	54,971	70,000	0.00	70,000	0.00			
414 Supplies Custodial	1,103	3,088	0	0.00	0	0.00			
416 Supplies Grounds	2,316	2,982	2,000	0.00	2,000	0.00			
460 Non-consumable Items	6,258	0	10,000	0.00	10,000	0.00			
470 Computer Software	0	0	3,000	0.00	3,000	0.00			
480 Computer Hardware	1,859	0	3,000	0.00	3,000	0.00			
542 Replacement Equipment	0	0	50,000	0.00	50,000	0.00			
640 Dues and Fees	4,951	13,811	10,000	0.00	12,000	0.00			
651 Liability Insurance	32,026	33,743	42,000	0.00	47,000	0.00			
653 Property Insurance Premiums	19,628	24,006	27,000	0.00	32,000	0.00			
	1,705,715	1,774,010	2,098,893	19.06	2,307,334	19.06			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
100-2574 General Fund - Print Shop									
112 Classified Salaries	17,286	19,650	25,961	0.63	26,832	0.63			
210 PERS	1,545	1,605	2,531	0.00	4,561	0.00			
213 PERS UAL Contribution	2,776	3,405	4,024	0.00	3,488	0.00			
220 Social Security Administration	1,322	1,503	1,986	0.00	2,053	0.00			
231 Worker's Compensation	499	381	104	0.00	107	0.00			
232 Unemployment Compensation	35	39	389	0.00	402	0.00			
233 Oregon Paid Leave	0	101	156	0.00	160	0.00			
240 Contractual Employee Benefits	1,471	1,501	2,000	0.00	2,000	0.00			
322 Repairs and Maintenance	7,237	9,195	9,000	0.00	10,000	0.00			
353 Postage	0	476	0	0.00	0	0.00			
355 Printing and Binding	-26,973	-650	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	23,387	16,838	15,000	0.00	20,000	0.00			
	28,585	54,044	61,151	0.63	69,603	0.63			

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

100-2624 General Fund - Planning Services

134 Licensed Extra Duty	3,240	2,520	4,320	0.00	4,320	0.00			
135 Classified Extra Duty	1,800	1,440	2,160	0.00	2,160	0.00			
210 PERS	512	339	632	0.00	1,102	0.00			
213 PERS UAL Contribution	747	671	1,004	0.00	842	0.00			
220 Social Security Administration	362	285	496	0.00	496	0.00			
231 Worker's Compensation	20	12	26	0.00	26	0.00			
232 Unemployment Compensation	10	7	97	0.00	97	0.00			
233 Oregon Paid Leave	0	22	39	0.00	39	0.00			
	6,691	5,296	8,774	0.00	9,082	0.00			

Activities concerned with planning programs at the school level.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
100-2640 General Fund - Staff Services									
111 Licensed Salaries	146,000	0	0	0.00	0	0.00			
112 Classified Salaries	39,429	60,228	63,541	1.00	65,447	1.00			
121 Substitutes - Licensed	0	1,332	0	0.00	0	0.00			
122 Substitutes - Classified	0	3,761	0	0.00	0	0.00			
210 PERS	15,513	4,962	6,195	0.00	11,126	0.00			
213 PERS UAL Contribution	26,534	10,515	9,849	0.00	8,508	0.00			
220 Social Security Administration	13,772	4,384	4,861	0.00	5,007	0.00			
231 Worker's Compensation	169	202	254	0.00	262	0.00			
232 Unemployment Compensation	360	115	953	0.00	982	0.00			
233 Oregon Paid Leave	0	289	381	0.00	393	0.00			
240 Contractual Employee Benefits	12,370	16,829	15,000	0.00	17,000	0.00			
245 District Paid Deferred Comp	150	600	0	0.00	600	0.00			
340 Travel	1,394	6,534	1,000	0.00	1,000	0.00			
389 Other Non-instr/Prof/Tech	17,373	20,096	20,000	0.00	22,500	0.00			
410 Consumable Supplies and Mat.	544	2,332	1,000	0.00	2,000	0.00			
470 Computer Software	0	8,228	0	0.00	0	0.00			
640 Dues and Fees	3,797	110	2,500	0.00	2,500	0.00			
	277,405	140,517	125,534	1.00	137,325	1.00			

Activities concerned with providing staff services including human resources.

100-2660 General Fund - Technology Services

112 Classified Salaries	265,556	227,773	262,454	4.00	202,155	3.00			
122 Substitutes - Classified	5,889	5,787	0	0.00	0	0.00			
124 Temporary - Classified	1,261	13,217	0	0.00	0	0.00			
132 Overtime Salaries	1,299	816	0	0.00	0	0.00			
210 PERS	28,108	22,211	25,589	0.00	34,366	0.00			
213 PERS UAL Contribution	39,521	38,317	40,680	0.00	26,280	0.00			
220 Social Security Administration	20,116	18,259	20,078	0.00	15,465	0.00			
231 Worker's Compensation	1,147	741	1,050	0.00	809	0.00			
232 Unemployment Compensation	522	474	3,937	0.00	3,031	0.00			
233 Oregon Paid Leave	0	1,201	1,575	0.00	1,213	0.00			
240 Contractual Employee Benefits	35,439	33,179	60,000	0.00	60,000	0.00			
322 Repairs and Maintenance	19,065	29,615	10,000	0.00	25,000	0.00			
340 Travel	270	301	1,500	0.00	1,500	0.00			
389 Other Non-instr/Prof/Tech	3,847	-1,630	20,000	0.00	15,000	0.00			
410 Consumable Supplies and Mat.	4,415	9,340	10,000	0.00	10,000	0.00			
460 Non-consumable Items	0	0	15,000	0.00	15,000	0.00			
470 Computer Software	43,884	221,884	75,000	0.00	85,000	0.00			
480 Computer Hardware	304,245	99,868	225,000	0.00	175,000	0.00			
640 Dues and Fees	300	19,470	10,000	0.00	15,000	0.00			
	774,884	740,823	781,863	4.00	684,819	3.00			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
100-2690 General Fund - Other Support Services									
322 Repairs and Maintenance	0	484	0	0.00	0	0.00			
351 Telephone	153,444	122,333	155,000	0.00	175,000	0.00			
353 Postage	16,297	14,394	25,000	0.00	25,000	0.00			
389 Other Non-instr/Prof/Tech	18,126	3,378	20,000	0.00	20,000	0.00			
410 Consumable Supplies and Mat.	734	0	0	0.00	0	0.00			
460 Non-consumable Items	0	0	5,000	0.00	5,000	0.00			
	188,601	140,589	205,000	0.00	225,000	0.00			

Activities that support programs throughout the District

100-3300 General Fund - Community Services (Swim Pool)

114 Managerial - Classified	56,685	65,228	68,816	1.00	70,880	1.00			
124 Temporary - Classified	175,003	211,983	200,000	0.00	235,000	0.00			
210 PERS	11,553	13,124	12,000	0.00	12,050	0.00			
213 PERS UAL Contribution	20,754	27,816	18,000	0.00	9,214	0.00			
220 Social Security Administration	14,140	17,810	20,564	0.00	23,400	0.00			
231 Worker's Compensation	2,283	5,163	2,475	0.00	1,224	0.00			
232 Unemployment Compensation	455	545	2,500	0.00	4,588	0.00			
233 Oregon Paid Leave	0	1,317	2,300	0.00	1,835	0.00			
240 Contractual Employee Benefits	18,309	21,765	24,000	0.00	24,000	0.00			
322 Repairs and Maintenance	413	360	20,000	0.00	10,000	0.00			
325 Electricity	0	0	20,000	0.00	20,000	0.00			
326 Fuel	0	0	25,000	0.00	25,000	0.00			
327 Water and Sewage	0	0	9,000	0.00	9,000	0.00			
340 Travel	0	0	1,000	0.00	1,000	0.00			
354 Advertising	0	41	0	0.00	0	0.00			
355 Printing and Binding	70	0	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	1,180	0	10,000	0.00	10,000	0.00			
410 Consumable Supplies and Mat.	10,159	18,990	7,500	0.00	10,000	0.00			
414 Supplies Custodial	5,056	7,763	5,000	0.00	7,500	0.00			
415 Supplies Maintenance	0	1,405	7,500	0.00	7,500	0.00			
460 Non-consumable Items	5,565	2,175	20,000	0.00	15,000	0.00			
640 Dues and Fees	1,380	2,549	1,500	0.00	2,000	0.00			
	323,005	398,034	477,155	1.00	499,191	1.00			

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

Sweet Home School District 2025-2026 Proposed Budget

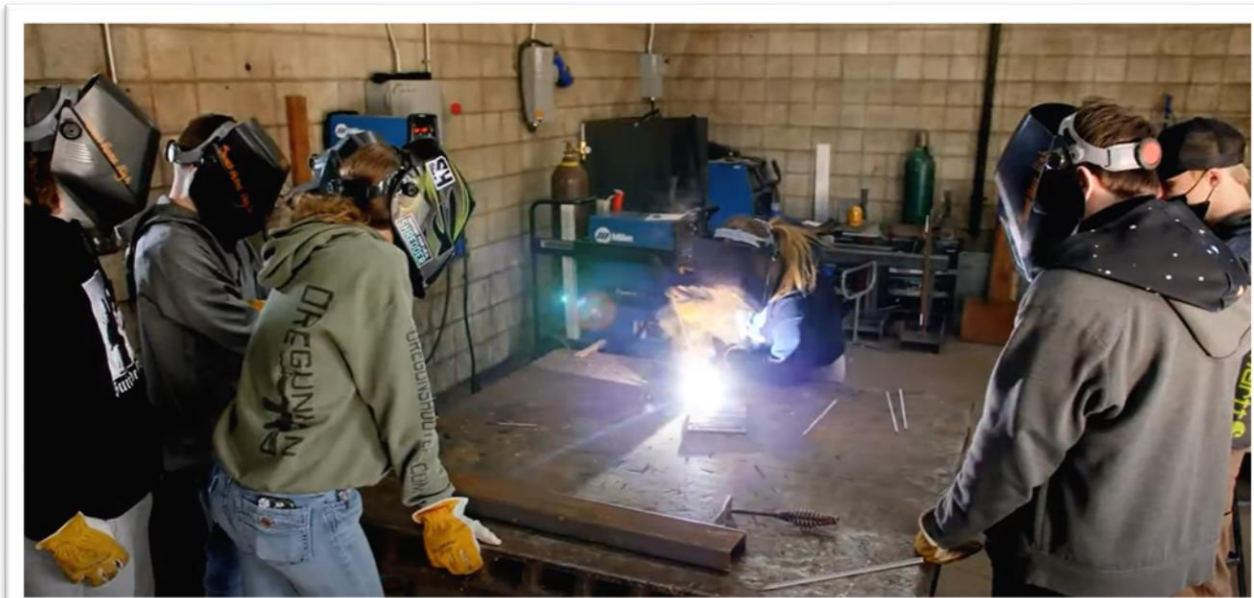
					24-25	Prop.			Adptd	
Description		Actuals 22-23	Actuals 23-24	24-25 Adopted	FTE Adptd	Proposed 25-26	25-26 FTE	Apprvd 25-26	Adopted 25-26	25-26 FTE
100-5200 General Fund - Interfund Transfers										
711	Transfer to Josai	7,500	7,500	7,500	0.00	7,500	0.00			
712	Transfer to Long Term Maint.	1,650,000	2,900,000	1,650,000	0.00	750,000	0.00			
713	Tsfr to PERS Reserve Fund	100,000	100,000	100,000	0.00	100,000	0.00			
715	Tsfr to Curr. & Instruction Fund	250,000	250,000	250,000	0.00	250,000	0.00			
		2,007,500	3,257,500	2,007,500	0.00	1,107,500	0.00			

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

100-6110 General Fund - Operating Contingency

810 Planned Reserve	0	0	3,525,683	0.00	3,356,977	0.00			
	0	0	3,525,683	0.00	3,356,977	0.00			

GENERAL FUND TOTAL EXPEND.	27,229,624	30,154,223	37,743,156	287.43	38,744,360	279.15			
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Hands-on learning in action -- a Sweet Home High School student works on a welding project in metals class.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
American Rescue Plan - Homeless Children & Youth Revenue (Fund 203)									
4500 Revenue from Federal Sources	45,452	0	0	0.00	0	0.00			
FUND 203 TOTAL RESOURCES	45,452	0	0	0.00	0	0.00			
203-2130 - Health Services									
111 Licensed Salaries	37,761	0	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	5,631	0	0	0.00	0	0.00			
640 Dues and Fees	2,060	0	0	0.00	0	0.00			
	45,452	0	0	0.00	0	0.00			
FUND 203 TOTAL EXPENDITURES	45,452	0	0	0.00	0	0.00			

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



**The Sweet Home High School cheerleading team
finished second at state among 4A schools.**

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
ESSER II Revenue (Fund 207)									
4500 Revenue from Federal Sources	245,770	0	0	0.00	0	0.00			
FUND 207 TOTAL RESOURCES	245,770	0	0	0.00	0	0.00			
207-2210 ESSER II - Improvement of Instruction Services									
319 Other Instructional/Prof/Tech	52,500	0	0	0.00	0	0.00			
470 Computer Software	30,096	0	0	0.00	0	0.00			
480 Computer Hardware	49,388	0	0	0.00	0	0.00			
	131,984	0	0	0.00	0	0.00			
207-2540 ESSER II - Facility Services									
112 Classified Salaries	67,717	0	0	0.00	0	0.00			
210 PERS	6,054	0	0	0.00	0	0.00			
213 PERS UAL Contribution	10,875	0	0	0.00	0	0.00			
220 Social Security Administration	4,964	0	0	0.00	0	0.00			
231 Worker's Compensation	1,927	0	0	0.00	0	0.00			
232 Unemployment Compensation	130	0	0	0.00	0	0.00			
240 Contractual Employee Benefits	10,827	0	0	0.00	0	0.00			
414 Supplies Custodial	11,292	0	0	0.00	0	0.00			
	113,786	0	0	0.00	0	0.00			
FUND 207 TOTAL EXPENDITURES	245,770	0	0	0.00	0	0.00			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
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ESSER III Revenue (Fund 208)

4500 Revenue from Federal Sources	1,473,757	2,034,255	0	0.00	0	0.00			
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FUND 208 TOTAL RESOURCES	1,473,757	2,034,255	0	0.00	0	0.00			
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This is a prior year grant. Nothing is budgeted for the upcoming year.

208-1111 ESSER III - Elementary Programs

111 Licensed Salaries	55,738	0	0	0.00	0	0.00			
210 PERS	6,716	0	0	0.00	0	0.00			
213 PERS UAL Contribution	7,218	0	0	0.00	0	0.00			
220 Social Security Administration	3,986	0	0	0.00	0	0.00			
231 Worker's Compensation	228	0	0	0.00	0	0.00			
232 Unemployment Compensation	104	0	0	0.00	0	0.00			
240 Contractual Employee Benefits	15,754	0	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	0	6,978	0	0.00	0	0.00			
420 Textbooks	321,922	728,320	0	0.00	0	0.00			
	411,666	735,298	0	0.00	0	0.00			

208-1121 ESSER III - Junior High Programs

111 Licensed Salaries	0	129,251	0	0.00	0	0.00			
210 PERS	0	10,550	0	0.00	0	0.00			
213 PERS UAL Contribution	0	22,377	0	0.00	0	0.00			
220 Social Security Administration	0	9,534	0	0.00	0	0.00			
231 Worker's Compensation	0	378	0	0.00	0	0.00			
232 Unemployment Compensation	0	249	0	0.00	0	0.00			
233 Oregon Paid Leave	0	748	0	0.00	0	0.00			
240 Contractual Employee Benefits	0	31,941	0	0.00	0	0.00			
420 Textbooks	138,730	25,300	0	0.00	0	0.00			
	138,730	230,328	0	0.00	0	0.00			

208-1131/1132 ESSER III - High School Programs

111 Licensed Salaries	5,336	126,684	0	0.00	0	0.00			
134 Licensed Extra Duty	7,596	11,786	0	0.00	0	0.00			
210 PERS	1,558	9,180	0	0.00	0	0.00			
213 PERS UAL Contribution	1,675	18,094	0	0.00	0	0.00			
220 Social Security Administration	971	10,102	0	0.00	0	0.00			
231 Worker's Compensation	53	406	0	0.00	0	0.00			
232 Unemployment Compensation	25	264	0	0.00	0	0.00			
233 Oregon Paid Leave	0	792	0	0.00	0	0.00			
240 Contractual Employee Benefits	0	31,941	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	0	30,550	0	0.00	0	0.00			
420 Textbooks	166,891	88,711	0	0.00	0	0.00			
	184,105	328,510	0	0.00	0	0.00			

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals	Actuals	24-25	FTE	Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	Adptd	25-26	25-26	25-26	25-26	25-26
208-1288 ESSER III - Charter Schools									
360 Charter School Payments	66,018	67,732	0	0.00	0	0.00			
	66,018	67,732	0	0.00	0	0.00			
208-2115 ESSER III - Student Safety									
389 Other Non-instr/Prof/Tech	0	59,745	0	0.00	0	0.00			
	0	59,745	0	0.00	0	0.00			
208-2150 ESSER III - Speech/Auditory Services									
389 Other Non-instr/Prof/Tech	0	52,500	0	0.00	0	0.00			
	0	52,500	0	0.00	0	0.00			
208-2190 ESSER III - Student Support Services									
389 Other Non-instr/Prof/Tech	76,775	0	0	0.00	0	0.00			
	76,775	0	0	0.00	0	0.00			
208-2210 ESSER III - Improvement of Instruction Services									
111 Licensed Salaries	3,379	64,295	0	0.00	0	0.00			
210 PERS	365	2,030	0	0.00	0	0.00			
213 PERS UAL Contribution	480	0	0	0.00	0	0.00			
220 Social Security Administration	269	4,919	0	0.00	0	0.00			
231 Worker's Compensation	17	187	0	0.00	0	0.00			
232 Unemployment Compensation	7	129	0	0.00	0	0.00			
233 Oregon Paid Leave	0	384	0	0.00	0	0.00			
240 Contractual Employee Benefits	-2,534	18	0	0.00	0	0.00			
310 Instructional/Prof/Technical	0	30,000	0	0.00	0	0.00			
312 Instrl. Programs Improvement	0	34,000	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	4,434	99,000	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	3,100	3,366	0	0.00	0	0.00			
470 Computer Software	16,940	24,420	0	0.00	0	0.00			
480 Computer Hardware	0	155,170	0	0.00	0	0.00			
	26,457	417,918	0	0.00	0	0.00			

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
208-2540 ESSER III - Facility Services									
112 Classified Salaries	0	93,891	0	0.00	0	0.00			
210 PERS	0	7,671	0	0.00	0	0.00			
213 PERS UAL Contribution	0	16,271	0	0.00	0	0.00			
220 Social Security Administration	0	6,882	0	0.00	0	0.00			
231 Worker's Compensation	0	1,795	0	0.00	0	0.00			
232 Unemployment Compensation	0	180	0	0.00	0	0.00			
233 Oregon Paid Leave	0	447	0	0.00	0	0.00			
240 Contractual Employee Benefits	0	15,090	0	0.00	0	0.00			
383 Architect/Engineer Services	34,443	0	0	0.00	0	0.00			
415 Supplies Maintenance	435,667	0	0	0.00	0	0.00			
	470,110	142,227	0	0.00	0	0.00			
208-2690 ESSER III - Other Support Services									
460 Non-consumable Items	99,897	0	0	0.00	0	0.00			
	99,897	0	0	0.00	0	0.00			
FUND 208 TOTAL EXPENDITURES	1,473,758	2,034,258	0	0.00	0	0.00			

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
TITLE I Revenue (Fund 212 for 2024-25, Fund 214 for 2025-26)									
4500 Revenue from Federal Sources	542,257	688,257	730000	0.00	730,000	0.00			
5400 Resources-Beg. Fund Balance	0	0	50000	0.00	50,000	0.00			
TITLE I TOTAL RESOURCES	542,257	688,257	780,000	0.00	780,000	0.00			

Title I is a federal program that provides financial assistance to public schools with high numbers or percentages of economically disadvantaged children to ensure these students meet academic achievement standards. For internal tracking, fund number 212 was used for the 2024-2025 fiscal year and fund number 214 will be used for the 2025-2026 fiscal year.

212/214-1272 Title I Fund - Instructional Services (Fund 212 for 2024-25, Fund 214 for 2025-26)

111 Licensed Salaries	111,843	193,177	225,901	3.25	220,395	3.25			
112 Classified Salaries	124,344	112,904	126,856	4.94	195,362	7.06			
121 Substitutes - Licensed	704	4,392	0	0.00	0	0.00			
122 Substitutes - Classified	14,869	10,006	0	0.00	0	0.00			
123 Temporary - Licensed	11,955	12,948	0	0.00	0	0.00			
124 Temporary - Classified	0	5,764	0	0.00	0	0.00			
134 Licensed Extra Duty	19,500	18,728	5,000	0.00	5,000	0.00			
135 Classified Extra Duty	0	2,897	0	0.00	0	0.00			
210 PERS	21,942	27,368	34,881	0.00	71,529	0.00			
213 PERS UAL Contribution	38,992	57,872	55,452	0.00	54,699	0.00			
220 Social Security Administration	20,754	25,833	27,368	0.00	32,188	0.00			
231 Worker's Compensation	1,225	1,103	1,431	0.00	1,683	0.00			
232 Unemployment Compensation	539	674	5,366	0.00	6,311	0.00			
233 Oregon Paid Leave	0	1,970	2,147	0.00	2,525	0.00			
240 Contractual Employee Benefits	27,094	54,975	75,000	0.00	70,000	0.00			
245 District Paid Deferred Comp	54	75	0	0.00	0	0.00			
312 Instrl. Programs Improvement	0	0	118,920	0.00	7,800	0.00			
340 Travel	0	6,152	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	0	2,250	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	54,584	31,889	0	0.00	0	0.00			
440 Periodicals	859	0	0	0.00	0	0.00			
460 Non-consumable Items	7,471	1,512	0	0.00	0	0.00			
470 Computer Software	0	237	0	0.00	0	0.00			
640 Dues and Fees	0	3,295	0	0.00	0	0.00			
	456,729	576,021	678,322	8.19	667,492	10.31			

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
212/214-2490 Title I Fund - Support Services (Fund 212 for 2024-25, Fund 214 for 2025-26)									
113 Administrators	42,226	45,553	49,245	0.40	51,736	0.40			
210 PERS	3,775	3,722	4,801	0.00	8,795	0.00			
213 PERS UAL Contribution	6,782	7,894	7,633	0.00	6,726	0.00			
220 Social Security Administration	3,164	3,422	3,767	0.00	3,958	0.00			
231 Worker's Compensation	170	130	197	0.00	207	0.00			
232 Unemployment Compensation	83	89	740	0.00	776	0.00			
233 Oregon Paid Leave	0	222	295	0.00	310	0.00			
240 Contractual Employee Benefits	6,647	6,965	5,000	0.00	5,000	0.00			
245 District Paid Deferred Comp	240	240	0	0.00	0	0.00			
	63,087	68,237	71,678	0.40	77,508	0.40			
212/214-2520 Title I Fund - Fiscal Services (Fund 212 for 2024-25, Fund 214 for 2025-26)									
690 Grant Indirect Charges	18,851	34,095	30,000	0.00	35,000	0.00			
	18,851	34,095	30,000	0.00	35,000	0.00			
212/214-3390 Title I Fund - Community Services (Fund 212 for 2024-25, Fund 214 for 2025-26)									
410 Consumable Supplies and Mat.	3,593	9,906	0	0.00	0	0.00			
	3,593	9,906	0	0.00	0	0.00			
TITLE I FUND TOTAL EXPENDITURES	542,260	688,259	780,000	8.59	780,000	10.71			

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
Other Special Revenue Funds (Fund 219)									
3199 Other Unrestricted Grants-in-aid	0	0	600,000	0.00	750,000	0.00			
4500 Revenue from Federal Sources	0	0	700,000	0.00	0	0.00			
5400 Resources-Beg. Fund Balance	5,785	5,785	0	0.00	0	0.00			
FUND 219 TOTAL RESOURCES	5,785	5,785	1,300,000	0.00	750,000	0.00			
219-1121 Other Special Revenue Funds - Junior High Programs									
460 Non-consumable Items	0	5,785	0	0.00	0	0.00			
	0	5,785	0	0.00	0	0.00			
219-2240 Other Special Revenue Funds - Instructional Development									
319 Other Instructional/Prof/Tech	0	0	1,300,000	0.00	750,000	0.00			
	0	0	1,300,000	0.00	750,000	0.00			
FUND 219 TOTAL EXPENDITURES	0	5,785	1,300,000	0.00	750,000	0.00			

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



Sweet Home High School graduate Shawn Anderson visited a Math for the Trades class to demonstrate how the concepts students are learning can be applied in real-world settings. He provided hands-on instruction, including the use of measuring tools such as a micrometer.

Anderson is the owner of Anderson Enterprises, a Sweet Home-based company that offers millwright and mechanical services to paper mills and manufacturing facilities throughout the West Coast.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
Title II-A Teacher Training Grant Revenue (Fund 224, 225, 226)									
4500 Revenue from Federal Sources	75,311	105,474	100,000	0.00	100,000	0.00			
5400 Resources-Beginning Fund Balan	0	0	30,000	0.00	30,000	0.00			
TITLE II-A TOTAL RESOURCES	75,311	105,474	130,000	0.00	130,000	0.00			

Title II-A is a federal program that provides assistance to increase student academic achievement by increasing the number of highly qualified teachers, paraprofessionals and administrators in schools. For internal tracking purposes, fund number 224 will be used for the 2025-2026 fiscal year, fund number 225 was used for the 2023-2024 fiscal year and fund number 226 was used for the 2024-2025 fiscal year.

224/225/226-2210 Title II-A Improvement Instruction Services (F224 for 2025-26, F225 for 2023-24, F226 for 2024-25)

111 Licensed Salaries	20,851	3,436	0	0.00	0	0.00			
121 Substitutes - Licensed	0	5,777	0	0.00	0	0.00			
134 Licensed Extra Duty	9,091	27,677	0	0.00	0	0.00			
210 PERS	2,569	2,555	0	0.00	0	0.00			
213 PERS UAL Contribution	3,105	5,277	0	0.00	0	0.00			
220 Social Security Administration	2,209	2,746	0	0.00	0	0.00			
231 Worker's Compensation	123	112	0	0.00	0	0.00			
232 Unemployment Compensation	57	71	0	0.00	0	0.00			
233 Oregon Paid Leave	0	214	0	0.00	0	0.00			
340 Travel	0	17,494	0	0.00	0	0.00			
389 Other Non-Inst/Prof/Tech.	3,921	0	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	2,738	1,723	0	0.00	0	0.00			
	44,664	67,082	0	0.00	0	0.00			

224/225/226-2211 Title II-A Service Area Direction (F224 for 2025-26, F225 for 2023-24, F226 for 2024-25)

112 Classified Salaries	16,869	18,902	14,595	0.41	17,574	0.41			
132 Overtime Salaries	83	0	0	0.00	0	0.00			
210 PERS	1,515	1,311	1,423	0.00	2,987	0.00			
213 PERS UAL Contribution	2,722	2,781	2,262	0.00	2,284	0.00			
220 Social Security Administration	1,245	1,202	1,116	0.00	1,345	0.00			
231 Worker's Compensation	73	51	58	0.00	70	0.00			
232 Unemployment Compensation	33	30	219	0.00	264	0.00			
233 Oregon Paid Leave	0	76	88	0.00	105	0.00			
240 Contractual Employee Benefits	3,867	1,723	0	0.00	0	0.00			
	26,407	26,076	19,761	0.41	24,629	0.41			

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals	Actuals	24-25	24-25	Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	FTE	25-26	25-26			FTE
224/225/226-2240 Title II-A Staff Development (F224 for 2025-26, F225 for 2023-24, F226 for 2024-25)									
121 Substitutes - Licensed	101	0	0	0.00	0	0.00			
134 Licensed Extra Duty	0	2,500	0	0.00	0	0.00			
135 Classified Extra Duty	0	2,000	0	0.00	0	0.00			
210 PERS	0	341	0	0.00	0	0.00			
213 PERS UAL Contribution	0	679	0	0.00	0	0.00			
220 Social Security Administration	8	337	0	0.00	0	0.00			
231 Worker's Compensation	0	18	0	0.00	0	0.00			
232 Unemployment Compensation	0	9	0	0.00	0	0.00			
233 Oregon Paid Leave	0	25	0	0.00	0	0.00			
310 Instructional/Prof/Technical	0	0	106,239	0.00	101,371	0.00			
340 Travel	0	6,405	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	727	0	0	0.00	0	0.00			
	836	12,314	106,239	0.00	101,371	0.00			
224/225/226-2520 Title II-A Fiscal Services (F224 for 2025-26, F225 for 2023-24, F226 for 2024-25)									
690 Grant Indirect Charges	3,402	0	4,000	0.00	4,000	0.00			
	3,402	0	4,000	0.00	4,000	0.00			
TITLE II-A TOTAL EXPENDITURES									
	75,309	105,472	130,000	0.41	130,000	0.41			



Holley Elementary's 6th grade students wowed the school with two incredible performances inspired by Greek mythology. In their first act, students brought the legendary tale of Helen of Troy and the Trojan War to life on stage. Their second performance captivated the audience with the story of Narcissus and Echo, while introducing the powerful presence of Zeus, Hera, and other iconic Greek gods.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals		24-25		Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	24-25	FTE					
			Adopted	Adptd	25-26	FTE	25-26	25-26	25-26
Title IV-A Teacher Support (Fund 227 for 2025-26, Fund 228 for 2024-25)									
4500 Revenue from Federal Sources	23,611	46,068	50,000	0.00	50,000	0.00			
TITLE IV-A TOTAL RESOURCES	23,611	46,068	50,000	0.00	50,000	0.00			
227/228-2240 Title IV-A Staff Dev. (Fund 227 for 2025-26, Fund 228 for 2024-25)									
135 Classified Extra Duty	0	2,907	0	0.00	0	0.00			
210 PERS	0	252	0	0.00	0	0.00			
213 PERS UAL Contribution	0	489	0	0.00	0	0.00			
220 Social Security Administration	0	216	0	0.00	0	0.00			
231 Worker's Compensation	0	9	0	0.00	0	0.00			
232 Unemployment Compensation	0	6	0	0.00	0	0.00			
233 Oregon Paid Leave	0	17	0	0.00	0	0.00			
340 Travel	1,764	0	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	8,953	39,112	48,000	0.00	48,000	0.00			
470 Computer Software	9,779	0	0	0.00	0	0.00			
640 Dues and Fees	3,116	3,060	0	0.00	0	0.00			
	23,612	46,068	48,000	0.00	48,000	0.00			
227/228-2520 Title IV-A Fiscal Services (Fund 227 for 2025-26, Fund 228 for 2024-2025)									
690 Grant Indirect Charges	0	0	2,000	0.00	2,000	0.00			
	0	0	2,000	0.00	2,000	0.00			
TITLE IV-A TOTAL EXPENDITURES	23,612	46,068	50,000	0.00	50,000	0.00			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
ESSA Partnerships Revenue (Fund 229)									
4500 Revenue from Federal Sources	10,472	0	0	0.00	0	0.00			
FUND 229 TOTAL RESOURCES	10,472	0	0	0.00	0	0.00			
229-2240 ESSA Partnerships Fund - Instructional Davelopment									
122 Substitutes - Classified	60	0	0	0.00	0	0.00			
210 PERS	2	0	0	0.00	0	0.00			
213 PERS UAL Contribution	10	0	0	0.00	0	0.00			
220 Social Security Administration	5	0	0	0.00	0	0.00			
231 Worker's Compensation	0	0	0	0.00	0	0.00			
232 Unemployment Compensation	0	0	0	0.00	0	0.00			
470 Computer Software	9,994	0	0	0.00	0	0.00			
	10,071	0	0	0.00	0	0.00			
229-2520 ESSA Partnerships Fund - Fiscal Services									
690 Grant Indirect Charges	401	0	0	0.00	0	0.00			
	401	0	0	0.00	0	0.00			
FUND 229 TOTAL EXPENDITURES	10,472	0	0	0.00	0	0.00			

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



Connecting classroom learning to real-life situations -- Monty Sheppard, owner of Crocker's Cars, visited Sweet Home High School's Financial Algebra class to share valuable real-world knowledge. Students learned about qualifying for a loan, understanding credit scores, estimating payments, and important financial do's and don'ts.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals	Actuals	24-25	24-25	Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	FTE Adptd	25-26	25-26 FTE	25-26	25-26	25-26 FTE
ESSA Engagement Grant Revenue (Fund 230)									
4500 Revenue from Federal Sources	45,129	0	0	0.00	0	0.00			
FUND 230 TOTAL RESOURCES	45,129	0	0	0.00	0	0.00			
230-2240 ESSA District Engagement Grant - Staff Development									
470 Computer Software	43,718	0	0	0.00	0	0.00			
	43,718	0	0	0.00	0	0.00			
230-2520 ESSA District Engagement Grant - Fiscal Services									
690 Grant Indirect Charges	1,411	0	0	0.00	0	0.00			
	1,411	0	0	0.00	0	0.00			
FUND 230 TOTAL EXPENDITURES	45,129	0	0	0.00	0	0.00			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals	Actuals	24-25	FTE	Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	Adptd	25-26	25-26			25-26
Carl Perkins Vocational Grant Revenue (Fund 231 for 2024-25, Fund 232 for 2025-26)									
4500 Revenue from Federal Sources	34,071	42,419	30,000	0.00	40,000	0.00			
C. PERKINS TOTAL RESOURCES	34,071	42,419	30,000	0.00	40,000	0.00			
231/232-1131 Carl Perkins Vocational Grant - HS Instruction (F231 for 2024-25, F232 for 2025-26)									
121 Substitutes - Licensed	4,602	2,579	0	0.00	0	0.00			
210 PERS	215	74	0	0.00	0	0.00			
213 PERS UAL Contribution	350	227	0	0.00	0	0.00			
220 Social Security Administration	351	197	0	0.00	0	0.00			
231 Worker's Compensation	20	8	0	0.00	0	0.00			
232 Unemployment Compensation	9	5	0	0.00	0	0.00			
233 Oregon Paid Leave	0	15	0	0.00	0	0.00			
240 Contractual Employee Benefits	0	7	0	0.00	0	0.00			
340 Travel	13,689	7,085	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	0	1,653	0	0.00	0	0.00			
460 Non-consumable Items	14,835	30,570	30,000	0.00	40,000	0.00			
	34,071	42,420	30,000	0.00	40,000	0.00			
FUND 231/232 TOTAL EXPEND.	34,071	42,427	30,000	0.00	40,000	0.00			

Carl Perkins is a federal program that aims to increase the quality of vocational/technical education within the United States. It is named for a former member of Congress. For internal tracking, fund number 231 was used for the 2024-25 fiscal year and fund number 232 will be used for the 2025-26 fiscal year.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
PERS Reserve Fund Revenue (Fund 235)									
5200 Interfund Transfers	100,000	100,000	100,000	0.00	100,000	0.00			
5400 Resources-Beginning Fund Bal.	400,000	0	100,000	0.00	200,000	0.00			
FUND 235 TOTAL RESOURCES	500,000	100,000	200,000	0.00	300,000	0.00			
235-5400 PERS Reserve Fund - Payments to PERS									
680 PERS UAL Payments	500,000	0	0	0.00	300,000	0.00			
	500,000	0	0	0.00	300,000	0.00			
235-6110 PERS Reserve Fund - Operating Contingency									
810 Planned Reserve	0	0	200,000	0.00	0	0.00			
	0	0	200,000	0.00	0	0.00			
FUND 235 TOTAL EXPENDITURES	500,000	0	200,000	0.00	300,000	0.00			

The School Board established the PERS Reserve Fund to help offset forecasted future PERS pension system rate increases.



Members of the Sweet Home High School Audio Visual Club are refining their skills in video production, reporting, interviewing, and other essential aspects of media production.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
Outdoor School - Ballot Measure 99 Revenue (Fund 238)									
3299 Other Restricted Grants-in-aid	74,019	72,786	85,000	0.00	85,000	0.00			
5400 Resources-Beginning Fund Bal.	0	14,477	0	0.00	0	0.00			
FUND 238 TOTAL RESOURCES	74,019	87,263	85,000	0.00	85,000	0.00			
238-1111 Outdoor School - Elementary Instruction									
122 Substitutes - Classified	1,635	1,422	0	0.00	0	0.00			
134 Licensed Extra Duty	4,200	3,750	0	0.00	0	0.00			
135 Classified Extra Duty	2,269	1,500	0	0.00	0	0.00			
210 PERS	641	468	0	0.00	0	0.00			
213 PERS UAL Contribution	1,186	977	0	0.00	0	0.00			
220 Social Security Administration	616	506	0	0.00	0	0.00			
231 Worker's Compensation	44	19	0	0.00	0	0.00			
232 Unemployment Compensation	16	13	0	0.00	0	0.00			
233 Oregon Paid Leave	0	41	0	0.00	0	0.00			
310 Instructional/Prof/Technical	47,384	61,775	85,000	0.00	85,000	0.00			
340 Travel	180	209	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	1,371	0	0	0.00	0	0.00			
	59,542	70,680	85,000	0.00	85,000	0.00			
FUND 238 TOTAL EXPENDITURES	59,542	70,680	85,000	0.00	85,000	0.00			

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



**Students enjoy
Outdoor School at
Camp Tadmor.**

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
Health & Social Services Revenue (Fund 244)									
1990 Miscellaneous	320	5,300	0	0.00	0	0.00			
3299 Other Restricted Grants-in-aid	17,621	228,595	60,000	0.00	100,000	0.00			
5400 Resources-Beginning Fund Bal.	199,355	127,596	90,000	0.00	65,000	0.00			
FUND 244 TOTAL RESOURCES	217,296	361,491	150,000	0.00	165,000	0.00			
244-2130 Health & Social Services Fund - Health Services									
111 Licensed Salaries	20,227	58,425	61,638	1.00	63,487	1.00			
114 Managerial - Classified	21,406	22,744	23,995	0.40	24,715	0.40			
210 PERS	7,098	6,632	8,349	0.00	14,994	0.00			
213 PERS UAL Contribution	12,751	14,067	13,273	0.00	11,466	0.00			
220 Social Security Administration	5,359	5,502	6,551	0.00	6,747	0.00			
231 Worker's Compensation	330	241	343	0.00	354	0.00			
232 Unemployment Compensation	140	144	1,284	0.00	1,323	0.00			
233 Oregon Paid Leave	0	424	514	0.00	529	0.00			
240 Contractual Employee Benefits	22,135	23,341	26,000	0.00	26,000	0.00			
340 Travel	218	3,854	0	0.00	0	0.00			
355 Printing and Binding	37	0	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	0	12,205	8,053	0.00	15,385	0.00			
	89,701	147,579	150,000	1.40	165,000	1.40			
FUND 244 TOTAL EXPENDITURES	89,701	147,579	150,000	1.40	165,000	1.40			

Sweet Home School District 2025-2026 Proposed Budget

Description		Actuals	Actuals	24-25	FTE	Proposed	Prop.	Apprvd	Adopted	Adptd
		22-23	23-24	Adopted		Adptd	25-26			25-26
Career Pathway Grant Revenue (Fund 245)										
3299	Other Restricted Grants-in-aid	8,368	5,178	0	0.00	0	0.00			
FUND 245 TOTAL RESOURCES		8,368	5,178	0	0.00	0	0.00			
245-1131 Career Pathway Grant - High School Programs										
410	Consumable Supplies and Mat.	8,368	5,178	0	0.00	0	0.00			
		8,368	5,178	0	0.00	0	0.00			
FUND 245 TOTAL EXPENDITURES		8,368	5,178	0	0.00	0	0.00			

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



During the holiday season, local businesses and community members donated Sweet Home sweatshirts to all students attending a district operated school. The Sweet Home School District is grateful for our community's incredible acts of kindness.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals	Actuals	24-25	24-25	Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	FTE		25-26			FTE
Student Investment Account Revenue (Fund 251)									
3299 Other Restricted Grants-in-aid	1,784,188	2,149,569	2,200,000	0.00	2,234,591	0.00			
FUND 251 TOTAL RESOURCES	1,784,188	2,149,569	2,200,000	0.00	2,234,591	0.00			

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

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

1. Increased Instructional Time ☐

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

2. Improving Student Health and Safety ☐

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

3. Reducing Class Size ☐

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

4. Well Rounded Education

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals	Actuals	24-25	24-25	Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	FTE	25-26	25-26			25-26
251-1111 - Student Investment Account - Elementary									
111 Licensed Salaries	356,447	587,432	245,629	4.50	365,706	5.50			
210 PERS	31,677	49,379	23,949	0.00	62,170	0.00			
213 PERS UAL Contribution	56,904	99,538	38,073	0.00	47,542	0.00			
220 Social Security Administration	26,119	42,536	18,791	0.00	27,977	0.00			
231 Worker's Compensation	1,474	1,733	983	0.00	1,463	0.00			
232 Unemployment Compensation	683	1,112	3,684	0.00	5,485	0.00			
233 Oregon Paid Leave	0	3,337	1,474	0.00	2,194	0.00			
240 Contractual Employee Benefits	51,548	156,449	65,000	0.00	175,000	0.00			
245 District Paid Deferred Comp	300	300	0	0.00	0	0.00			
	525,152	941,816	397,583	4.50	687,537	5.50			
251-1121 - Student Investment Account - Junior High									
111 Licensed Salaries	193,649	98,313	125,513	2.00	277,968	4.00			
112 Classified Salaries	21,870	24,758	27,109	0.94	28,174	0.94			
122 Substitutes - Classified	110	0	0	0.00	0	0.00			
210 PERS	21,797	10,014	14,881	0.00	52,044	0.00			
213 PERS UAL Contribution	31,745	21,242	23,656	0.00	39,798	0.00			
220 Social Security Administration	15,198	8,960	11,676	0.00	23,420	0.00			
231 Worker's Compensation	883	369	610	0.00	1,225	0.00			
232 Unemployment Compensation	425	234	2,289	0.00	4,592	0.00			
233 Oregon Paid Leave	0	699	916	0.00	1,837	0.00			
240 Contractual Employee Benefits	8,254	19,095	30,000	0.00	50,000	0.00			
310 Instructional/Prof/Technical	0	0	50,000	0.00	24,393	0.00			
460 Non-consumable Items	0	25	0	0.00	0	0.00			
	293,931	183,709	286,650	2.94	503,451	4.94			
251-1122 - Student Investment Account - Junior High Extracurricular									
111 Licensed Salaries	33	0	0	0.00	0	0.00			
134 Licensed Extra Duty	5,000	5,000	5,000	0.00	9,000	0.00			
210 PERS	603	551	488	0.00	1,530	0.00			
213 PERS UAL Contribution	648	725	775	0.00	1,170	0.00			
220 Social Security Administration	371	375	383	0.00	689	0.00			
231 Worker's Compensation	20	14	20	0.00	36	0.00			
232 Unemployment Compensation	10	10	75	0.00	135	0.00			
233 Oregon Paid Leave	0	29	30	0.00	54	0.00			
340 Travel	0	265	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	15,777	12,098	0	0.00	15,000	0.00			
410 Consumable Supplies and Mat.	8,041	5,300	0	0.00	5,000	0.00			
	30,503	24,367	6,771	0.00	32,614	0.00			

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
251-1131 - Student Investment Account - High School									
111 Licensed Salaries	95,520	63,159	67,256	1.00	71,148	1.00			
112 Classified Salaries	8,928	11,888	29,105	0.94	30,276	0.94			
210 PERS	9,338	6,131	9,395	0.00	17,242	0.00			
213 PERS UAL Contribution	16,774	13,006	14,936	0.00	13,184	0.00			
220 Social Security Administration	7,783	5,647	7,372	0.00	7,759	0.00			
231 Worker's Compensation	434	222	385	0.00	406	0.00			
232 Unemployment Compensation	204	148	1,445	0.00	1,521	0.00			
233 Oregon Paid Leave	0	442	578	0.00	609	0.00			
240 Contractual Employee Benefits	28,994	17,821	25,000	0.00	25,000	0.00			
310 Instructional/Prof/Technical	0	0	175,000	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	0	37,034	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	11,098	50,511	0	0.00	0	0.00			
460 Non-consumable Items	0	22,001	0	0.00	0	0.00			
640 Dues and Fees	0	8,000	0	0.00	0	0.00			
	179,073	236,010	330,472	1.94	167,145	1.94			

251-1132 - Student Investment Account - High School Extracurricular

134 Licensed Extra Duty	19,528	22,134	20,000	0.00	20,000	0.00			
135 Classified Extra Duty	1,114	1,182	0	0.00	0	0.00			
210 PERS	2,360	2,455	1,950	0.00	3,400	0.00			
213 PERS UAL Contribution	2,800	3,491	3,100	0.00	2,600	0.00			
220 Social Security Administration	1,512	1,715	1,530	0.00	1,530	0.00			
231 Worker's Compensation	85	68	80	0.00	80	0.00			
232 Unemployment Compensation	39	45	300	0.00	300	0.00			
233 Oregon Paid Leave	0	134	120	0.00	120	0.00			
389 Other Non-instr/Prof/Tech	41,372	23,357	75,000	0.00	91,792	0.00			
410 Consumable Supplies and Mat.	19,702	4,191	0	0.00	0	0.00			
640 Dues and Fees	3,185	0	0	0.00	0	0.00			
	91,697	58,772	102,080	0.00	119,822	0.00			

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
251-1220 - Student Investment Account - Students with Disabilities									
111 Licensed Salaries	119,946	52,226	52,512	1.00	0	0.00			
121 Substitutes - Licensed	1,608	1,721	0	0.00	0	0.00			
210 PERS	12,993	4,360	5,120	0.00	0	0.00			
213 PERS UAL Contribution	17,099	9,275	8,139	0.00	0	0.00			
220 Social Security Administration	9,105	4,105	4,017	0.00	0	0.00			
231 Worker's Compensation	641	161	210	0.00	0	0.00			
232 Unemployment Compensation	238	107	788	0.00	0	0.00			
233 Oregon Paid Leave	0	322	315	0.00	0	0.00			
240 Contractual Employee Benefits	14,487	16,629	15,000	0.00	0	0.00			
310 Instructional/Prof/Technical	0	148,090	200,000	0.00	150,000	0.00			
	176,117	236,996	286,101	1.00	150,000	0.00			
251-1280 - Student Investment Account - Alternative Education									
111 Licensed Salaries	74,844	62,420	78,179	1.00	80,524	1.00			
121 Substitutes - Licensed	2,139	9,987	0	0.00	0	0.00			
134 Licensed Extra Duty	2,227	2,781	0	0.00	0	0.00			
210 PERS	9,478	7,995	7,622	0.00	13,689	0.00			
213 PERS UAL Contribution	10,324	11,178	12,118	0.00	10,468	0.00			
220 Social Security Administration	6,060	5,751	5,981	0.00	6,160	0.00			
231 Worker's Compensation	324	218	313	0.00	322	0.00			
232 Unemployment Compensation	158	150	1,173	0.00	1,207	0.00			
233 Oregon Paid Leave	0	449	469	0.00	483	0.00			
240 Contractual Employee Benefits	2,538	2,538	15,000	0.00	15,000	0.00			
310 Instructional/Prof/Technical	0	0	50,000	0.00	0	0.00			
	108,092	103,467	170,855	1.00	127,853	1.00			
251-1288 - Student Investment Account - Charter Schools									
360 Charter School Payments	90,971	0	90,000	0.00	122,690	0.00			
	90,971	0	90,000	0.00	122,690	0.00			

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals	Actuals	24-25	FTE	Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	Adptd	25-26	25-26			25-26
251-2120 - Student Investment Account - Guidance Services									
111 Licensed Salaries	115,723	195,988	212,429	3.50	156,822	2.50			
121 Substitutes - Licensed	1,273	774	0	0.00	0	0.00			
210 PERS	8,148	13,999	20,712	0.00	26,660	0.00			
213 PERS UAL Contribution	14,637	29,694	32,927	0.00	20,387	0.00			
220 Social Security Administration	8,928	14,811	16,251	0.00	11,997	0.00			
231 Worker's Compensation	489	583	850	0.00	627	0.00			
232 Unemployment Compensation	233	382	3,186	0.00	2,352	0.00			
233 Oregon Paid Leave	0	1,163	1,275	0.00	941	0.00			
240 Contractual Employee Benefits	17,080	33,186	20,000	0.00	20,000	0.00			
245 District Paid Deferred Comp	98	150	0	0.00	0	0.00			
310 Instructional/Prof/Technical	0	0	100,000	0.00	0	0.00			
	166,609	290,730	407,630	3.50	239,786	2.50			
251-2190 - Student Investment Account - Student Services									
310 Instructional/Prof/Technical	0	0	30,510	0.00	0	0.00			
	0	0	30,510	0.00	0	0.00			
251-2210 - Student Investment Account - Instruction Services									
112 Classified Salaries	26,922	52,579	56,389	1.00	59,717	1.00			
132 Overtime Salaries	0	892	0	0.00	0	0.00			
210 PERS	2,407	4,369	5,498	0.00	10,152	0.00			
213 PERS UAL Contribution	4,324	9,267	8,740	0.00	7,763	0.00			
220 Social Security Administration	2,059	4,091	4,314	0.00	4,568	0.00			
231 Worker's Compensation	114	162	226	0.00	239	0.00			
232 Unemployment Compensation	54	107	846	0.00	896	0.00			
233 Oregon Paid Leave	0	273	338	0.00	358	0.00			
240 Contractual Employee Benefits	1,156	1,961	15,000	0.00	0	0.00			
470 Computer Software	59,077	0	0	0.00	0	0.00			
	96,113	73,701	91,351	1.00	83,693	1.00			
251-2660 - Student Investment Account - Technology Services									
112 Classified Salaries	17,200	0	0	0.00	0	0.00			
132 Overtime Salaries	1,611	0	0	0.00	0	0.00			
210 PERS	1,682	0	0	0.00	0	0.00			
213 PERS UAL Contribution	3,021	0	0	0.00	0	0.00			
220 Social Security Administration	1,439	0	0	0.00	0	0.00			
231 Worker's Compensation	74	0	0	0.00	0	0.00			
232 Unemployment Compensation	38	0	0	0.00	0	0.00			
240 Contractual Employee Benefits	867	0	0	0.00	0	0.00			
	25,932	0	0	0.00	0	0.00			
FUND 251 TOTAL EXPENDITURES	1,784,190	2,149,568	2,200,003	15.88	2,234,591	16.88			

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
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High School Success - Measure 98 - Revenue

3299 Other Restricted Grants-in-aid	717,814	608,914	600,000	0.00	640,681	0.00
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FUND 252 TOTAL RESOURCES	717,814	608,914	600,000	0.00	640,681	0.00
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Oregon voters passed Ballot Measure 98 in November 2016. Funds are to be focused on three areas: Career Technical Education (CTE), college preparatory programs, and dropout prevention. Funding can be used to build new programs but cannot be used to fund existing ones.

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

121 Substitutes - Licensed	0	825	0	0.00	0	0.00
210 PERS	0	34	0	0.00	0	0.00
213 PERS UAL Contribution	0	72	0	0.00	0	0.00
220 Social Security Administration	0	62	0	0.00	0	0.00
231 Worker's Compensation	0	3	0	0.00	0	0.00
232 Unemployment Compensation	0	2	0	0.00	0	0.00
233 Oregon Paid Leave	0	5	0	0.00	0	0.00
410 Consumable Supplies and Mat.	13,966	7,669	0	0.00	0	0.00
480 Computer Hardware	0	1,577	0	0.00	0	0.00
	13,966	10,249	0	0.00	0	0.00

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

111 Licensed Salaries	114,719	108,727	113,298	1.75	111,647	1.75
112 Classified Salaries	48,283	44,217	62,392	1.75	88,139	2.63
114 Managerial - Classified	2,621	1,737	0	0.00	0	0.00
121 Substitutes - Licensed	13,737	5,434	0	0.00	0	0.00
122 Substitutes - Classified	7,317	0	0	0.00	0	0.00
134 Licensed Extra Duty	8,782	10,031	0	0.00	0	0.00
210 PERS	18,932	13,579	17,130	0.00	33,963	0.00
213 PERS UAL Contribution	28,059	28,099	27,232	0.00	25,972	0.00
220 Social Security Administration	15,192	13,371	13,440	0.00	15,284	0.00
231 Worker's Compensation	843	524	703	0.00	799	0.00
232 Unemployment Compensation	392	340	2,635	0.00	2,997	0.00
233 Oregon Paid Leave	0	1,038	1,054	0.00	1,199	0.00
240 Contractual Employee Benefits	24,995	16,943	40,000	0.00	60,000	0.00
310 Instructional/Prof/Technical	2,900	24,975	236,968	0.00	226,926	0.00
340 Travel	16,995	1,703	0	0.00	0	0.00
374 Other Tuition	7,158	1,450	0	0.00	0	0.00
389 Other Non-instr/Prof/Tech	1,800	1,800	0	0.00	0	0.00
410 Consumable Supplies and Mat.	108,233	156,112	0	0.00	0	0.00
460 Non-consumable Items	214,311	0	0	0.00	0	0.00
470 Computer Software	4,825	0	0	0.00	0	0.00
480 Computer Hardware	-1,132	1,770	0	0.00	0	0.00
640 Dues and Fees	2,860	4,800	0	0.00	0	0.00
	641,822	436,650	514,852	3.50	566,926	4.38

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
252-1460 Measure 98 High School Success - Summer School									
124 Temporary - Classified	0	1,296	0	0.00	0	0.00			
210 PERS	0	106	0	0.00	0	0.00			
213 PERS UAL Contribution	0	225	0	0.00	0	0.00			
220 Social Security Administration	0	99	0	0.00	0	0.00			
231 Worker's Compensation	0	4	0	0.00	0	0.00			
232 Unemployment Compensation	0	3	0	0.00	0	0.00			
	0	1,733	0	0.00	0	0.00			
252-2120 Measure 98 High School Success - Guidance Services									
111 Licensed Salaries	42,271	46,271	48,115	1.00	52,626	1.00			
121 Substitutes - Licensed	9,353	0	0	0.00	0	0.00			
210 PERS	2,026	3,780	4,691	0.00	8,946	0.00			
213 PERS UAL Contribution	4,085	8,019	7,458	0.00	6,841	0.00			
220 Social Security Administration	3,949	3,399	3,681	0.00	4,026	0.00			
231 Worker's Compensation	218	141	192	0.00	211	0.00			
232 Unemployment Compensation	102	89	722	0.00	789	0.00			
233 Oregon Paid Leave	0	260	289	0.00	316	0.00			
240 Contractual Employee Benefits	19	15,314	0	0.00	0	0.00			
	62,023	77,273	65,148	1.00	73,755	1.00			
252-2410 Measure 98 High School Success - Administration									
114 Managerial - Classified	0	45,322	0	0.00	0	0.00			
	0	45,322	0	0.00	0	0.00			
252-2520 Measure 98 High School Success - Fiscal Services									
690 Grant Indirect Charges	0	37,687	20,000	0.00	0	0.00			
	0	37,687	20,000	0.00	0	0.00			
FUND 252 TOTAL EXPENDITURES	717,811	608,914	600,000	4.50	640,681	5.38			

Sweet Home School District 2025-2026 Proposed Budget

Description		Actuals	Actuals	24-25	24-25	Proposed	Prop.	Apprvd	Adopted	Adptd
		22-23	23-24	Adopted	FTE	25-26	25-26			FTE
Farm to School Grant Revenue (Fund 254)										
3299	Other Restricted Grants-in-aid	6,400	10,871	20,000	0.00	20,000	0.00			
4500	Revenue from Federal Sources	0	10,689	0	0.00	0	0.00			
FUND 254 TOTAL RESOURCES		6,400	21,560	20,000	0.00	20,000	0.00			
254-3120 Farm to School Grant - Food Preparation										
450	Food - Food Service Only	6,400	21,560	20,000	0.00	20,000	0.00			
		6,400	21,560	20,000	0.00	20,000	0.00			
FUND 254 TOTAL EXPENDITURES										
		6,400	21,560	20,000	0.00	20,000	0.00			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
State Summer School Grant Revenue (Fund 256)									
3299 Other Restricted Grants-in-aid	132,713	0	0	0.00	338,000	0.00			
5400 Resources-Beginning Fund Bal.	83,437	0	0	0.00	0	0.00			
FUND 256 TOTAL RESOURCES	216,150	0	0	0.00	338,000	0.00			
256-1460 State Summer School Grant - Summer Programs									
122 Substitutes - Classified	171	0	0	0.00	0	0.00			
123 Temporary - Licensed	114,851	0	0	0.00	0	0.00			
124 Temporary - Classified	30,085	0	0	0.00	0	0.00			
210 PERS	7,587	0	0	0.00	0	0.00			
213 PERS UAL Contribution	13,950	0	0	0.00	0	0.00			
220 Social Security Administration	8,927	0	0	0.00	0	0.00			
231 Worker's Compensation	496	0	0	0.00	0	0.00			
232 Unemployment Compensation	233	0	0	0.00	0	0.00			
319 Instructional/Prof./Technical	0	0	0	0.00	338,000	0.00			
340 Travel	90	0	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	26,100	0	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	13,661	0	0	0.00	0	0.00			
	216,151	0	0	0.00	338,000	0.00			
FUND 256 TOTAL EXPENDITURES	216,151	0	0	0.00	338,000	0.00			

This is a grant for a literacy-focused summer school program for students.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
9-12 State Summer Academic Support Grant Revenue (Fund 257)									
3299 Other Restricted Grants-in-aid	56,202	0	0	0.00	0	0.00			
5400 Resources-Beginning Fund Balan	61,182	0	0	0.00	0	0.00			
FUND 257 TOTAL RESOURCES	117,384	0	0	0.00	0	0.00			
257-1460 Grades 9-12 State Summer Academic Support Grant - Summer Programs									
123 Temporary - Licensed	526	0	0	0.00	0	0.00			
124 Temporary - Classified	1,023	0	0	0.00	0	0.00			
134 Licensed Extra Duty	960	0	0	0.00	0	0.00			
210 PERS	837	0	0	0.00	0	0.00			
213 PERS UAL Contribution	1,280	0	0	0.00	0	0.00			
220 Social Security Administration	645	0	0	0.00	0	0.00			
231 Worker's Compensation	36	0	0	0.00	0	0.00			
232 Unemployment Compensation	17	0	0	0.00	0	0.00			
460 Non-consumable Items	112,061	0	0	0.00	0	0.00			
	117,385	0	0	0.00	0	0.00			
FUND 257 TOTAL EXPENDITURES	117,385	0	0	0.00	0	0.00			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
State Early Literacy Grant Revenue (Fund 258)									
3299 Other Restricted Grants-in-aid	0	163,459	170,000	0.00	304,489	0.00			
FUND 258 TOTAL RESOURCES	0	163,459	170,000	0.00	304,489	0.00			
258-1111 State Early Literacy Grant - Elementary Programs									
111 Licensed Salaries	0	0	79,179	1.00	80,524	1.00			
210 PERS	0	0	7,720	0.00	13,689	0.00			
213 PERS UAL Contribution	0	0	12,273	0.00	10,468	0.00			
220 Social Security Administration	0	0	6,057	0.00	6,160	0.00			
231 Worker's Compensation	0	0	317	0.00	322	0.00			
232 Unemployment Compensation	0	0	1,188	0.00	1,208	0.00			
233 Oregon Paid Leave	0	0	476	0.00	483	0.00			
240 Contractual Employee Benefits	0	0	15,000	0.00	0	0.00			
310 Instructional/Prof/Technical	0	0	0	0.00	191,635	0.00			
420 Textbooks	0	2,610	0	0.00	0	0.00			
	0	2,610	122,210	1.00	304,489	1.00			
258-1460 State Early Literacy Grant - Summer Programs									
310 Instructional/Prof/Technical	0	0	47,790	0.00	0	0.00			
	0	0	47,790	0.00	0	0.00			
258-2210 State Early Literacy Grant - Instruction Services									
410 Consumable Supplies and Mat.	0	67,147	0	0.00	0	0.00			
640 Dues and Fees	0	3,000	0	0.00	0	0.00			
	0	70,147	0	0.00	0	0.00			
FUND 258 TOTAL EXPENDITURES	0	72,757	170,000	1.00	304,489	1.00			

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

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
Student Body Activity Fund Revenue (Fund 260)									
1700 Extra Curricular Activities	0	0	1,000,000	0.00	1,000,000	0.00			
1990 Miscellaneous	431,299	540,926	0	0.00	0	0.00			
5400 Resources-Beginning Fund Bal.	623,600	562,556	600,000	0.00	600,000	0.00			
FUND 260 TOTAL RESOURCES	1,054,899	1,103,482	1,600,000	0.00	1,600,000	0.00			
260-1113 Student Body Activity Fund - Elementary									
410 Consumable Supplies and Mat.	52,832	19,244	700,000	0.00	700,000	0.00			
	52,832	19,244	700,000	0.00	700,000	0.00			
260-1122 Student Body Activity Fund - Junior High									
410 Consumable Supplies and Mat.	5,951	9,243	0	0.00	0	0.00			
	5,951	9,243	0	0.00	0	0.00			
260-1132 Student Body Activity Fund - High School									
410 Consumable Supplies and Mat.	433,561	483,314	900,000	0.00	900,000	0.00			
	433,561	483,314	900,000	0.00	900,000	0.00			
FUND 260 TOTAL EXPENDITURES	492,344	511,801	1,600,000	0.00	1,600,000	0.00			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25		Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
			24-25 Adopted	24-25 FTE Adptd					

IDEA Revenue (Fund 270 to 279 with Fund 272 for 2025-26, Fund 274 for 2024-25)

4500 Revenue from Federal Sources	493,182	576,384	575,000	0.00	605,000	0.00
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IDEA TOTAL RESOURCES	493,182	576,384	575,000	0.00	605,000	0.00
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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 2024-2025 fiscal year and fund number 272 will be used during the 2025-2026 fiscal year. In addition, fund numbers beginning with 27X are used for IDEA mini grants.

IDEA - 1220 Restrictive Programs (272 for 2025-26, 274 for 2024-25 & other misc. IDEA grants)

111 Licensed Salaries	5,238	0	0	0.00	0	0.00
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121 Substitutes - Licensed	0	4,916	0	0.00	0	0.00
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	5,238	4,916	0	0.00	0	0.00
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IDEA - 1250 Programs for Students w/Disabilities (272 for 2025-26, 274 for 2024-25 & other misc. IDEA grants)

111 Licensed Salaries	148,983	210,989	82,924	1.00	265,723	3.40
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112 Classified Salaries	20,033	2,814	0	0.00	0	0.00
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121 Substitutes - Licensed	3,317	2,992	0	0.00	0	0.00
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134 Licensed Extra Duty	6,000	25,680	3,000	0.00	3,000	0.00
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210 PERS	20,661	31,049	8,378	0.00	45,683	0.00
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213 PERS UAL Contribution	23,658	35,778	13,318	0.00	34,934	0.00
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220 Social Security Administration	12,940	17,483	6,573	0.00	20,557	0.00
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231 Worker's Compensation	731	929	344	0.00	1,075	0.00
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232 Unemployment Compensation	334	609	1,289	0.00	4,031	0.00
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233 Oregon Paid Leave	0	1,846	516	0.00	1,612	0.00
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240 Contractual Employee Benefits	31,996	52,390	16,000	0.00	48,000	0.00
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245 District Paid Deferred Comp	0	300	0	0.00	0	0.00
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313 Student Services	0	0	138,530	0.00	41,438	0.00
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410 Consumable Supplies and Mat.	18,379	6,611	0	0.00	0	0.00
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640 Dues and Fees	3,985	2,415	0	0.00	0	0.00
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	291,017	391,885	270,872	1.00	466,053	3.40
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IDEA - 1260 Early Intervention (272 for 2025-26, 274 for 2024-25 & other misc. IDEA grants)

111 Licensed Salaries	0	0	78,179	1.00	45,336	0.60
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134 Licensed Extra Duty	0	0	3,000	0.00	6,000	0.00
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210 PERS	0	0	7,915	0.00	8,727	0.00
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213 PERS UAL Contribution	0	0	12,583	0.00	6,674	0.00
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220 Social Security Administration	0	0	6,210	0.00	3,927	0.00
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231 Worker's Compensation	0	0	325	0.00	205	0.00
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232 Unemployment Compensation	0	0	1,218	0.00	770	0.00
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233 Oregon Paid Leave	0	0	487	0.00	308	0.00
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240 Contractual Employee Benefits	0	0	0	0.00	12,000	0.00
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313 Student Services	0	0	0	0.00	30,000	0.00
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	0	0	109,917	1.00	113,947	0.60
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Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals	Actuals	24-25	FTE	Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	Adptd	25-26	25-26 FTE	25-26	25-26	25-26 FTE
IDEA - 2150 Speech (272 for 2025-26, 274 for 2024-25 & other misc. IDEA grants)									
111 Licensed Salaries	58,538	62,176	66,339	0.80	0	0.00			
112 Classified Salaries	53,132	33,993	37,168	0.94	0	0.00			
132 Overtime	51	0	0	0.00	0	0.00			
134 Licensed Extra Duty	3,000	3,000	3,000	0.00	0	0.00			
210 PERS	12,543	10,918	10,384	0.00	0	0.00			
213 PERS UAL Contribution	12,091	14,370	16,509	0.00	0	0.00			
220 Social Security Administration	7,786	6,924	8,148	0.00	0	0.00			
231 Worker's Compensation	479	296	426	0.00	0	0.00			
232 Unemployment Compensation	204	181	1,598	0.00	0	0.00			
233 Oregon Paid Leave	0	543	639	0.00	0	0.00			
240 Contractual Employee Benefits	29,266	17,728	25,000	0.00	0	0.00			
245 District Paid Deferred Comp	240	240	0	0.00	0	0.00			
	177,330	150,369	169,211	1.74	0	0.00			
IDEA - 2520 Fiscal Services (272 for 2025-26, 274 for 2024-25 & other misc. IDEA grants)									
690 Grant Indirect Charges	19,597	29,215	25,000	0.00	25,000	0.00			
	19,597	29,215	25,000	0.00	25,000	0.00			
IDEA TOTAL EXPENDITURES									
	493,182	576,385	575,000	3.74	605,000	4.00			

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals	Actuals	24-25	FTE	Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	Adptd	25-26	25-26 FTE	25-26	25-26	25-26 FTE
Early Retirement Liability Fund (Fund 280)									
5400 Resources-Beginning Fund Bal.	567,230	551,368	540,000	0.00	500,000	0.00			
FUND 280 TOTAL RESOURCES	567,230	551,368	540,000	0.00	500,000	0.00			
280-2700 Early Retirement Liability Fund - Supplemental Retirement Payments									
116 Supp. Retirement Stipends	14,735	13,376	50,000	0.00	50,000	0.00			
210 PERS	0	179	0	0.00	0	0.00			
220 Social Security Administration	1,127	1,023	3,825	0.00	3,825	0.00			
231 Worker's Compensation	0	10	0	0.00	0	0.00			
232 Unemployment Compensation	0	7	0	0.00	0	0.00			
233 Oregon Paid Leave	0	70	0	0.00	0	0.00			
	15,862	14,665	53,825	0.00	53,825	0.00			
280-6110 Early Retirement Liability Fund - Operating Contingency									
810 Planned Reserve	0	0	486,175	0.00	446,175	0.00			
	0	0	486,175	0.00	446,175	0.00			
FUND 280 TOTAL EXPENDITURES	15,862	14,665	540,000	0.00	500,000	0.00			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
JOSAI Fund Revenue (Fund 283)									
1920 Contributions/Donations Private S	9,670	4,989	0	0.00	0	0.00			
5200 Interfund Transfers	7,500	7,500	7,500	0.00	7,500	0.00			
5400 Resources-Beginning Fund Bal.	33,636	49,556	40,000	0.00	40,000	0.00			
FUND 283 TOTAL RESOURCES	50,806	62,045	47,500	0.00	47,500	0.00			

283-1490 JOSAI - Summer Programs

123 Temporary - Licensed	0	748	0	0.00	0	0.00			
124 Temporary - Classified	0	2,394	0	0.00	0	0.00			
210 PERS	0	257	0	0.00	0	0.00			
213 PERS UAL Contribution	0	545	0	0.00	0	0.00			
220 Social Security Administration	0	240	0	0.00	0	0.00			
231 Worker's Compensation	0	10	0	0.00	0	0.00			
232 Unemployment Compensation	0	6	0	0.00	0	0.00			
340 Travel	0	5,490	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech Service	1,250	1,500	47,500	0.00	47,500	0.00			
	1,250	11,190	47,500	0.00	47,500	0.00			
FUND 283 TOTAL EXPENDITURES	1,250	11,190	47,500	0.00	47,500	0.00			

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



Sweet Home High School students participating in the Josai cultural exchange program visit Japan in the summer of 2024.

Sweet Home School District 2025-2026 Proposed Budget

Description		Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25	Proposed 25-26	Prop.	Apprvd 25-26	Adopted 25-26	Adptd
					FTE Adptd		FTE			25-26 FTE
Bus Replacement Fund Revenue (Fund 289)										
1990	Miscellaneous	192,843	0	0	0.00	0	0.00			
3222	State School Fund (SSF)	155,716	0	85,000	0.00	85,000	0.00			
5400	Resources-Beginning Fund Bal.	55,594	404,154	475,000	0.00	200,000	0.00			
FUND 289 TOTAL RESOURCES		404,153	404,154	560,000	0.00	285,000	0.00			

289-2550 Bus Replacement Fund - Student Transportation

564 Bus Acquisition	0	99,905	560,000	0.00	285,000	0.00			
	0	99,905	560,000	0.00	285,000	0.00			
FUND 289 TOTAL EXPENDITURES	0	99,905	560,000	0.00	285,000	0.00			

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

Sweet Home School District 2025-2026 Proposed Budget

Description		Actuals	Actuals	24-25	FTE	Proposed	Prop.	Apprvd	Adopted	Adptd
		22-23	23-24	Adopted	Adptd	25-26	25-26	25-26	25-26	25-26
Fruit and Vegetable Grant (Fund 291)										
4500	Revenue from Federal Sources	78,341	0	0	0.00	0	0.00			
FUND 291 TOTAL RESOURCES		78,341	0	0	0.00	0	0.00			
291-3110/3120 Fruit and Vegetable Grant - Food Prep.										
112	Classified Salaries	10,971	0	0	0.00	0	0.00			
114	Managerial - Classified	5,461	0	0	0.00	0	0.00			
122	Substitutes - Classified	830	0	0	0.00	0	0.00			
210	PERS	604	0	0	0.00	0	0.00			
213	PERS UAL Contribution	1,013	0	0	0.00	0	0.00			
220	Social Security Administration	903	0	0	0.00	0	0.00			
231	Worker's Compensation	295	0	0	0.00	0	0.00			
232	Unemployment Compensation	23	0	0	0.00	0	0.00			
240	Contractual Employee Benefits	9	0	0	0.00	0	0.00			
450	Food - Food Service Only	58,232	0	0	0.00	0	0.00			
		78,341	0	0	0.00	0	0.00			
FUND 291 TOTAL EXPENDITURES		78,341	0	0	0.00	0	0.00			

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

Sweet Home School District 2025-2026 Proposed Budget

Description			24-25		Prop.		Adptd	
	Actuals	Actuals	24-25	FTE	Proposed	25-26	Apprvd	Adopted
	22-23	23-24	Adopted	Adptd	25-26	FTE	25-26	25-26
Oak Heights Elementary State Seismic Grant Revenue (Fund 293)								
3299 Other Restricted Grants-in-aid	0	16,730	2,500,000	0.00	0	0.00		
FUND 293 TOTAL RESOURCES	0	16,730	2,500,000	0.00	0	0.00		
293-4150 State Seismic Grant - Oak Heights - Building Improvements								
389 Other Non-instr/Prof/Tech	0	291,377	175,000	0.00	0	0.00		
590 Other Capital Outlay	0	230,869	2,325,000	0.00	0	0.00		
640 Dues and Fees	0	26,395	0	0.00	0	0.00		
	0	548,641	2,500,000	0.00	0	0.00		
FUND 293 TOTAL EXPENDITURES	0	548,641	2,500,000	0.00	0	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. The improvements were completed in 2024.



Alongside the seismic grant, the school district also used district funds to carry out further facility upgrades at Oak Heights. This approach allowed the district to take advantage of economies of scale during construction, reducing overall costs compared to completing the projects separately.

Seismic upgrades included:

Adding shear walls to help resist lateral forces generated by an earthquake, adding bracing systems to provide extra support and minimize structural movement, adding expansion joints to allow different sections of the building to move independently during an earthquake, reinforcing the gym's bowstring trusses to prevent collapse and ensure that the roof structure remains attached to the walls, bracing masonry to keep the masonry from falling onto anyone below it, adding metal strapping to keep the building from ripping apart. The seismic upgrades also provide extra protection for the school during severe snow or ice events.

Non-seismic upgrades included:

Installing a more secure front entrance facing Elm Street with improved surveillance so staff in the main office can easily see who is approaching the school; updating all classrooms with new energy efficient windows, LED lights, new ceiling acoustic tiles and new classroom projection systems; repurposing space allowing for an additional classroom; replacing the exterior siding; redesigning the northwest corner of the school to create a more efficient office layout next to the new entrance and security vestibule; creating a new inviting library space with lots of natural light for students to use; installing new LED lighting and acoustic ceiling tile through all the hallways; installing durable, long-lasting roofing; improving climate control by upgrading the school's HVAC system and insulating all exterior walls; adding a glulam beam supported covered entrance to the school; improving accessibility at the front entrance that complies with ADA requirements; landscaping improvements including a new flagpole and entry plaza facing Elm Street that includes stamped concrete features; upgrading flooring in certain areas; providing a secure storage location for bikes and skateboards.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
Curriculum/Instruction/Technology Fund Revenue (Fund 296)									
5200 Interfund Transfers	250,000	250,000	250,000	0.00	250,000	0.00			
5400 Resources-Beginning Fund Bal.	767,011	1,017,011	950,000	0.00	950,000	0.00			
FUND 296 TOTAL RESOURCES	1,017,011	1,267,011	1,200,000	0.00	1,200,000	0.00			
296-1111 Curriculum, Instruction, Technology Fund - Elementary									
420 Textbooks	0	0	100,000	0.00	0	0.00			
480 Computer Hardware	0	0	250,000	0.00	225,000	0.00			
	0	0	350,000	0.00	225,000	0.00			
296-1121 Curriculum, Instruction, Technology Fund - Junior High									
420 Textbooks	0	0	50,000	0.00	0	0.00			
	0	0	50,000	0.00	0	0.00			
296-1131 Curriculum, Instruction, Technology Fund - High School									
410 Consumable Supplies and Mat.	0	319	0	0.00	0	0.00			
420 Textbooks	0	1,300	0	0.00	0	0.00			
	0	1,619	0	0.00	0	0.00			
296-1111 Curriculum, Instruction, Technology Fund - Operating Contingency									
810 Planned Reserve	0	0	800,000	0.00	975,000	0.00			
	0	0	800,000	0.00	975,000	0.00			
FUND 296 TOTAL EXPENDITURES	0	1,619	1,200,000	0.00	1,200,000	0.00			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
Long Term Maintenance Fund Revenue (Fund 297)									
1510 Interest on Investments	153,326	332,500	0	0.00	200,000	0.00			
1920 Contributions/Donations	1,645	13,488	0	0.00	0	0.00			
1990 Miscellaneous	375,536	171,676	0	0.00	0	0.00			
3199 Other Unrestricted Grants-in-aid	268,006	311,685	200,000	0.00	200,000	0.00			
5200 Interfund Transfers	1,650,000	2,900,000	1,650,000	0.00	750,000	0.00			
5400 Resources-Beginning Fund Bal.	3,867,618	6,316,131	7,000,000	0.00	10,000,000	0.00			
FUND 297 TOTAL RESOURCES	6,316,131	10,045,480	8,850,000	0.00	11,150,000	0.00			
297-2540 Long Term Maintenance Fund - Facilities									
389 Other Non-instr/Prof/Tech	0	0	350,000	0.00	50,000	0.00			
	0	0	350,000	0.00	50,000	0.00			
297-4150 Long Term Maintenance Fund - Building Improvements									
590 Other Capital Outlay	0	0	900,000	0.00	200,000	0.00			
	0	0	900,000	0.00	200,000	0.00			
297-6110 Long Term Maintenance Fund - Operating Contingency									
810 Planned Reserve	0	0	7,600,000	0.00	10,900,000	0.00			
	0	0	7,600,000	0.00	10,900,000	0.00			
FUND 297 TOTAL EXPENDITURES	0	0	8,850,000	0.00	11,150,000	0.00			

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

Funds are set aside for critical repairs to keep the swimming pool operational, the eventual replacement of the Husky Field turf, to resurface the track, and for major repairs to school buildings. Funds can also be used for projects identified in the District's Long Term Facility plan and to pay off debt on the current bond allowing construction work to begin sooner if voters support another bond.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals	Actuals	24-25	24-25	Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	FTE	25-26	25-26			25-26
Senate Bill 1149 Energy Conservation Fund Revenue (Fund 298)									
1920 Contributions/Donations Private S	56,211	62,997	60,000	0.00	60,000	0.00			
5400 Resources-Beginning Fund Bal.	123,221	179,432	240,000	0.00	300,000	0.00			
FUND 298 TOTAL RESOURCES	179,432	242,429	300,000	0.00	360,000	0.00			

298-2540 SB 1149 Energy Conservation Fund - Facilities

541 Initial and Addnl Equip Purch.	0	0	300,000	0.00	360,000	0.00			
	0	0	300,000	0.00	360,000	0.00			
FUND 298 TOTAL EXPENDITURES	0	0	300,000	0.00	360,000	0.00			

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
Nutrition Services Fund Revenue (Fund 299)									
1610 Daily Sales Food Service	0	7,651	2,000	0.00	2,000	0.00			
1630 Food Service-Special Function	62,332	12,207	20,000	0.00	20,000	0.00			
3102 SSF-School Lunch Match	9,331	11,371	10,000	0.00	10,000	0.00			
3299 Other Restricted Grants-in-aid	237,966	177,404	200,000	0.00	200,000	0.00			
4500 Revenue from Federal Sources	792,733	781,900	800,000	0.00	800,000	0.00			
4501 Ntl School Bkfst Reimburse.	204,765	234,047	250,000	0.00	250,000	0.00			
4900 Rev. for/on Behalf of the District	121,861	85,956	70,000	0.00	100,000	0.00			
5400 Resources-Beginning Fund Bal.	482,493	618,270	500,000	0.00	400,000	0.00			
FUND 299 TOTAL RESOURCES	1,911,481	1,928,806	1,852,000	0.00	1,782,000	0.00			

299-3120 Nutrition Services - Food Preparation and Dispersing

112 Classified Salaries	297,389	326,402	390,644	13.44	436,867	14.59			
114 Managerial - Classified	47,156	61,643	66,334	1.00	69,690	1.00			
122 Substitutes - Classified	20,954	34,201	30,000	0.00	30,000	0.00			
124 Temporary - Classified	14,348	8,417	25,000	0.00	25,000	0.00			
132 Overtime Salaries	265	289	0	0.00	0	0.00			
135 Classified Extra Duty	2,446	6,833	0	0.00	0	0.00			
210 PERS	30,438	31,885	49,918	0.00	95,465	0.00			
213 PERS UAL Contribution	53,767	67,575	79,357	0.00	73,002	0.00			
220 Social Security Administration	27,397	31,105	39,166	0.00	42,959	0.00			
231 Worker's Compensation	10,184	7,702	15,358	0.00	16,847	0.00			
232 Unemployment Compensation	704	808	7,680	0.00	8,423	0.00			
233 Oregon Paid Leave	0	2,274	3,072	0.00	3,370	0.00			
240 Contractual Employee Benefits	115,856	121,486	135,000	0.00	135,000	0.00			
322 Repairs and Maintenance	42	0	0	0.00	0	0.00			
340 Travel	1,577	3,248	0	0.00	0	0.00			
354 Advertising	461	168	0	0.00	0	0.00			
355 Printing and Binding	0	5	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	3,131	4,108	20,000	0.00	20,000	0.00			
410 Consumable Supplies and Mat.	74,281	56,530	80,000	0.00	80,000	0.00			
417 Supplies Maint Vehicles	187	163	0	0.00	0	0.00			
418 Food Supplies	0	421	0	0.00	0	0.00			
419 Commodities Used-Cafeteria	121,861	85,956	70,000	0.00	100,000	0.00			
450 Food - Food Service Only	450,638	536,095	600,000	0.00	615,000	0.00			
451 Commodity Fees	3,945	6,376	0	0.00	0	0.00			
460 Non-consumable Items	3,823	7,034	50,000	0.00	20,377	0.00			
542 Replacement Equipment Purch.	0	75,163	180,471	0.00	0	0.00			
640 Dues and Fees	12,360	8,753	10,000	0.00	10,000	0.00			
	1,293,210	1,484,640	1,852,000	14.44	1,782,000	15.59			
FUND 299 TOTAL EXPENDITURES	1,293,210	1,484,640	1,852,000	14.44	1,782,000	15.59			

This program provides meal services for District students during the school year.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
General Obligation Bond Debt Service Fund Revenue (Fund 300)									
1111 Current Year's Taxes	1,677,437	1,715,483	1,780,000	0.00	1,825,000	0.00			
1112 Prior Year's Taxes	58,973	31,779	40,000	0.00	35,000	0.00			
1510 Interest on Investments	5,809	5,256	0	0.00	0	0.00			
1990 Miscellaneous	4	0	0	0.00	0	0.00			
5400 Resources-Beginning Fund Bal.	281,088	270,911	225,000	0.00	210,000	0.00			
FUND 300 TOTAL RESOURCES	2,023,311	2,023,429	2,045,000	0.00	2,070,000	0.00			

300-5110 General Obligation Bond Debt Service Fund - Payments

610 Redemption of Principal	1,385,000	1,480,000	1,560,000	0.00	1,665,000	0.00			
621 Regular Interest	367,400	311,997	275,000	0.00	212,600	0.00			
	1,752,400	1,791,997	1,835,000	0.00	1,877,600	0.00			

300-7000 General Obligation Bond Debt Service Fund - Unappropriated Ending Fund Balance

820 Reserved for Next Year	0	0	210,000	0.00	192,400	0.00			
	0	0	210,000	0.00	192,400	0.00			
FUND 300 TOTAL EXPENDITURES	1,752,400	1,791,997	2,045,000	0.00	2,070,000	0.00			

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

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

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

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

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

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
2002 PERS Debt Service Fund Revenue (Fund 310)									
1510 Interest on Investments	15	0	0	0.00	0	0.00			
1970 Services Provided Other Funds	1,106,389	1,792,100	1,300,000	0.00	1,700,000	0.00			
5400 Resources-Beginning Fund Bal.	1,181,739	1,325,072	1,025,000	0.00	1,500,000	0.00			
FUND 310 TOTAL RESOURCES	2,288,143	3,117,172	2,325,000	0.00	3,200,000	0.00			
310-2649 - 2002 PERS Debt Service Fund - Other Services									
389 Other Non-instr/Prof/Tech	3,200	1,600	2,500	0.00	2,500	0.00			
	3,200	1,600	2,500	0.00	2,500	0.00			
310-5110 - 2002 PERS Debt Service Fund - Payments									
610 Redemption of Principal	690,000	775,000	865,000	0.00	965,000	0.00			
621 Regular Interest	269,871	231,990	188,978	0.00	140,970	0.00			
	959,871	1,006,990	1,053,978	0.00	1,105,970	0.00			
310-5400 - 2002 PERS Debt Service Fund - Payments to PERS									
680 PERS UAL Payments	0	1,000,000	1,000,000	0.00	1,700,000	0.00			
	0	1,000,000	1,000,000	0.00	1,700,000	0.00			
310-7000 - 2002 PERS Debt Service Fund - Unappropriated Ending Fund Balance									
820 Reserved for Next Year	0	0	268,522	0.00	391,530	0.00			
	0	0	268,522	0.00	391,530	0.00			
FUND 310 TOTAL EXPENDITURES	963,071	2,008,590	2,325,000	0.00	3,200,000	0.00			

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

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

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.

Debt payments continue through the 2027-2028 fiscal year.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
2003 PERS Debt Service Fund Revenue (Fund 320)									
1510 Interest on Investments	60	0	0	0.00	0	0.00			
1970 Services Provided Other Funds	1,100,000	825,000	1,250,000	0.00	300,000	0.00			
5400 Resources-Beginning Fund Bal.	1,433,235	1,407,025	1,050,000	0.00	1,100,000	0.00			
FUND 320 TOTAL RESOURCES	2,533,295	2,232,025	2,300,000	0.00	1,400,000	0.00			
320-2649 - 2003 PERS Debt Service Fund - Other Services									
389 Other Non-instr/Prof/Tech	0	1,600	2,500	0.00	2,500	0.00			
	0	1,600	2,500	0.00	2,500	0.00			
320-5110 - 2003 PERS Debt Service Fund - Payments									
610 Redemption of Principal	244,358	900,000	1,010,000	0.00	1,125,000	0.00			
621 Regular Interest	881,912	276,270	225,780	0.00	168,412	0.00			
	1,126,270	1,176,270	1,235,780	0.00	1,293,412	0.00			
320-7000 - 2003 PERS Debt Service Fund - Unappropriated Ending Fund Balance									
820 Reserved for Next Year	0	0	1,061,720	0.00	104,088	0.00			
	0	0	1,061,720	0.00	104,088	0.00			
FUND 320 TOTAL EXPENDITURES	1,126,270	1,177,870	2,300,000	0.00	1,400,000	0.00			

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

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

Debt payments continue through the 2027-2028 fiscal year.

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals	Actuals	24-25	24-25	Proposed	Prop.	Apprvd	Adopted	Adptd
	22-23	23-24	Adopted	FTE	25-26	25-26			25-26
				Adptd		FTE	25-26	25-26	FTE

Capital Projects Fund Revenue (Fund 400)

5400 Resources-Beginning Fund Balan	591,932	591,932	591,932	0.00	0	0.00			
FUND 400 TOTAL RESOURCES	591,932	591,932	591,932	0.00	0	0.00			

400-4150 Capital Projects Fund - Facility Improvements

520 Buildings Acquisition	0	0	591,932	0.00	0	0.00			
	0	0	591,932	0.00	0	0.00			

FUND 400 TOTAL EXPENDITURES	0	0	591,932	0.00	0	0.00			
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Sweet Home voters approved a \$4 million bond for capital improvements in 2017. The remaining fund balance was due to an insurance settlement the district received related to the capital improvements and is now fully spent.

TOTAL ALL FUNDS	39,440,935	44,380,031	68,744,591	337.39	68,781,621	334.52			
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Sweet Home School District 2025-2026 Proposed Budget

Full Time Equivalent (FTE) Staffing Comparison

General Fund

	# of Staff			# of Staff	
	FTE	% of Total		FTE	% of Total
2024-25 Adopted Budget			2025-26 Proposed Budget		
Licensed	119.0	41.4%	Licensed	114.0	40.8%
Classified/Confidential	151.6	52.7%	Classified/Confidential	148.4	53.2%
Admin./Supervisory	16.8	5.8%	Admin./Supervisory	16.8	6.0%
Total	287.4	100.0%	Total	279.2	100.0%

Other Funds

	# of Staff			# of Staff	
	FTE	% of Total		FTE	% of Total
2024-25 Adopted Budget			2025-26 Proposed Budget		
Licensed	23.8	47.3%	Licensed	26.0	47.8%
Classified/Confidential	24.7	49.1%	Classified/Confidential	26.6	48.9%
Admin./Supervisory	1.8	3.6%	Admin./Supervisory	1.8	3.3%
Total	50.3	100.0%	Total	54.4	100.0%

Total

	# of Staff			# of Staff	
	FTE	% of Total		FTE	% of Total
2024-25 Adopted Budget			2025-26 Proposed Budget		
Licensed	142.8	42.3%	Licensed	140.0	42.0%
Classified/Confidential	176.3	52.2%	Classified/Confidential	175.0	52.5%
Admin./Supervisory	18.6	5.5%	Admin./Supervisory	18.6	5.6%
Total	337.7	100.0%	Total	333.6	100.0%

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
General Fund Revenue Summary									
1111 Current Year's Taxes	5,508,148	5,744,982	5,800,000		6,050,000				
1112 Prior Year's Taxes	177,574	102,641	100,000		100,000				
1190 Penalties and Interest on Taxes	0	0	0		0				
2101 County School Funds	0	0	0		0				
3101 SSF-General Support	22,059,273	22,407,509	23,200,000		24,250,000				
3103 Common School Funds	279,303	308,626	318,154		319,351				
3104 State Managed County Timber	30,998	52,519	50,000		50,000				
Revenue Subject to SSF Formula	28,055,296	28,616,277	29,468,154		30,769,351				
1120 Local Option Taxes	309,836	319,283	320,000		335,000				
1311 Tuition from Individuals	0	0	0		0				
1312 Tuition from other Districts	0	0	0		0				
1510 Interest on Investments	484,838	944,009	600,000		700,000				
1800 Community Services Activities	40,961	35,732	30,000		40,000				
1910 Rentals	50,596	41,485	30,000		35,000				
1960 Recovery of Prior Yr Expend	0	0	0		0				
1980 Fees Charged to Grants	43,663	100,998	60,000		60,000				
1990 Miscellaneous	100,259	103,319	50,000		50,000				
2102 General ESD	130,000	114,706	125,000		125,000				
3199 Other Unrestricted Grants-in-aid	420	0	0		0				
3299 Other Restricted Grants-in-aid	306,821	0	0		0				
4500 Revenue from Federal Sources	0	0	0		0				
4801 Federal Forest Fees	86,627	77,361	60,000		30,000				
5400 Resources-Beginning Fund Bal.	4,022,777	6,400,054	7,000,000		6,600,000				
Revenue Outside SSF Formula	5,576,798	8,136,947	8,275,000		7,975,000				
TOTAL	33,632,094	36,753,224	37,743,154		38,744,351				

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
General Fund Summary by Function Number									
1111 Primary	4,004,973	4,023,782	5,281,386	57.22	5,414,564	55.75			
1121 Junior High Programs	1,333,026	1,385,019	1,782,928	16.39	1,864,924	16.17			
1122 Junior High Extracurricular	64,976	89,109	66,903	0.00	97,598	0.00			
1131 High School Programs	2,830,152	3,065,809	3,788,361	33.00	4,009,255	33.25			
1132 High School Extracurricular	513,507	462,385	400,055	1.00	504,163	1.00			
1210 Programs for the Talented & Gifted	17,120	18,085	20,068	0.25	21,986	0.25			
1220 Restrictive Programs/Disabled	1,306,647	1,576,575	2,024,370	35.06	2,228,999	28.63			
1250 Less Restrictive Programs/Disab.	2,081,545	2,118,546	2,698,742	45.25	2,720,901	42.03			
1280 Alternative Education	96,526	143,562	220,526	2.69	228,686	3.50			
1288 Charter Schools	1,090,492	1,167,804	1,500,000	0.00	1,600,000	0.00			
1291 English Second Lang. Program	68,713	94,128	106,599	1.00	55,793	0.50			
1292 Teen Parent Program	17,165	18,300	16,245	0.20	20,820	0.20			
1460 Special Programs, Summer Sch.	6,653	11,586	15,571	0.00	16,117	0.00			
2115 Student Safety	0	0	65,000	0.00	65,000	0.00			
2120 Guidance Services	437,011	576,500	637,022	6.60	771,828	7.60			
2130 Health Services	9,287	3,374	16,000	0.00	16,000	0.00			
2140 Psychological Services	5,257	80	10,500	0.00	10,500	0.00			
2150 Speech/Audiology Services	126,143	137,463	147,287	1.13	301,748	2.74			
2190 Student Services Direction	251,270	335,124	301,952	2.00	550,254	3.00			
2210 Improvement of Instruction Svs	93,499	107,886	238,019	1.00	194,573	0.50			
2211 Instruction Direction	187,506	206,598	224,152	1.58	246,630	1.58			
2222 Library/Media Center	323,951	351,011	406,270	6.25	431,077	6.25			
2230 Assessment & Testing	2,750	0	0	0.00	0	0.00			
2240 Instructional Staff Development	2,165	0	0	0.00	0	0.00			
2310 Board of Education Services	62,386	81,213	104,000	0.00	108,000	0.00			
2320 Superintendent's Office	426,770	483,349	410,409	2.00	446,619	2.00			
2410 Office of the Principal	1,857,535	2,055,233	2,345,652	20.41	2,519,354	20.41			
2520 Fiscal Services	458,404	423,091	524,112	4.00	589,170	4.40			
2540 Facility Operation & Maintenance	4,031,648	4,484,055	4,855,658	23.31	5,143,746	23.69			
2541 Direction of Facilities/Maintenance	211,965	223,735	243,814	1.38	169,209	1.00			
2550 Student Transportation Services	1,545,551	1,595,659	1,883,488	17.06	2,191,304	18.06			
2551 Direction of Transportation	160,164	178,351	215,407	2.00	116,033	1.00			
2574 Printing, Publishing, Duplicating	28,585	54,045	61,151	0.63	69,605	0.63			
2624 Planning Services	7,076	5,296	8,774	0.00	9,082	0.00			
2640 Staff Services	277,020	140,516	125,535	1.00	137,324	1.00			
2660 Technology Service	774,883	740,822	781,863	4.00	684,821	3.00			
2690 Other Support Services	188,601	140,589	205,000	0.00	225,000	0.00			
3300 Community Services	323,004	398,033	477,155	1.00	499,191	1.00			
5200 Interfund Transfers	2,007,500	3,257,500	2,007,500	0.00	1,107,500	0.00			
6110 Operating Contingency	0	0	3,525,683	0.00	3,356,977	0.00			
	27,231,426	30,154,213	37,743,157	287.41	38,744,351	279.14			

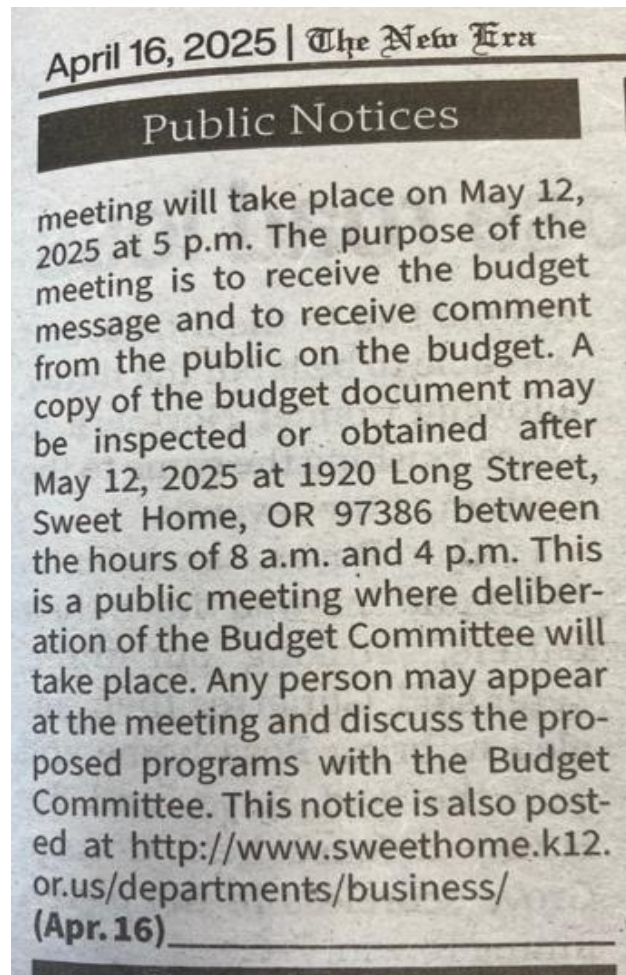
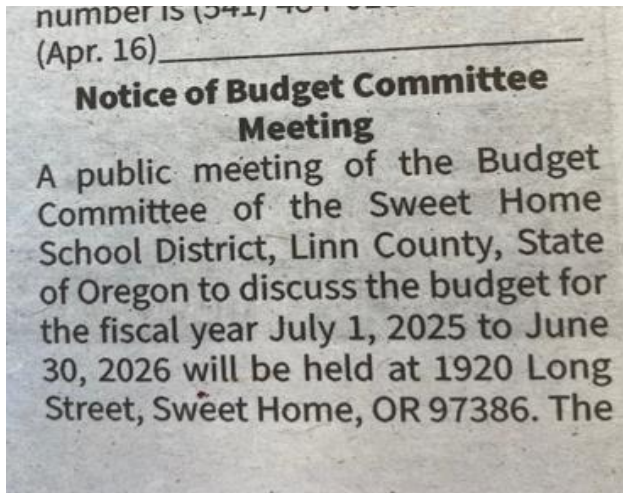
Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
General Fund Summary by Object Number									
111 Licensed Salaries	5,548,369	5,807,228	7,558,913	119.05	7,659,031	113.85			
112 Classified Salaries	4,291,441	4,575,485	5,377,724	151.56	5,671,497	148.49			
113 Administrators	1,296,660	1,386,965	1,468,163	11.60	1,535,506	11.60			
114 Managerial	427,352	413,237	488,534	5.20	507,695	5.20			
121 Substitutes - Licensed	386,357	423,981	415,000	0.00	465,000				
122 Substitutes - Classified	301,875	402,546	423,500	0.00	433,000				
123 Temporary - Licensed	259,185	122,166	0	0.00	0				
124 Temporary - Classified	348,165	445,190	203,500	0.00	238,500				
132 Overtime Salaries	50,153	56,653	40,000	0.00	45,000				
134 Licensed Extra Duty	238,926	242,383	403,820	0.00	455,820				
135 Classified Extra Duty	180,084	202,805	17,160	0.00	17,160				
210 PERS	1,162,951	1,134,400	1,617,276	0.00	2,855,186				
213 PERS UAL Contribution	1,804,671	2,117,241	2,562,879	0.00	2,183,377				
220 Social Security	978,241	1,038,941	1,280,089	0.00	1,302,811				
231 Worker's Compensation	100,162	74,773	154,608	0.00	158,435				
232 Unemployment Compensation	25,639	26,958	245,801	0.00	255,453				
233 Oregon Paid Leave	0	76,693	101,012	0.00	102,181				
240 Contractual Employee Benefits	2,465,110	2,411,700	3,202,000	0.00	3,264,500				
241 Tuition Reimb. - Admin	6,191	0	10,000	0.00	10,000				
242 Tuition Reimb. - Certified	35,476	17,999	20,000	0.00	20,000				
243 Conference Reimb. - Certified	0	628	10,000	0.00	10,000				
244 Conference Reimb. - Classified	0	0	2,500	0.00	2,500				
245 District Paid Deferred Comp	12,034	15,660	16,850	0.00	17,700				
249 P Choice Enroll Fee	1,286	1,320	2,000	0.00	2,000				
310 Instructional/Prof/Tech Services	0	5,726	30,000	0.00	30,000				
319 Other Instruct/Prof/Tech Services	0	0	50,000	0.00	255,000				
321 Cleaning Services	15,031	19,538	17,500	0.00	20,000				
322 Repairs and Maint Services	48,868	57,731	66,210	0.00	73,110				
324 Rentals	706	0	8,000	0.00	8,000				
325 Electricity	295,373	321,967	388,000	0.00	408,500				
326 Fuel (Heating)	254,667	202,141	286,000	0.00	310,000				
327 Water and Sewage	195,978	217,991	249,000	0.00	259,500				
328 Garbage	57,196	88,761	94,000	0.00	104,000				
330 Student Transp. Services	83,985	110,480	80,850	0.00	125,850				
332 Non-reimbursable Student Trans.	0	0	2,000	0.00	2,000				
340 Travel	63,884	118,845	45,840	0.00	50,090				
351 Telephone/Internet Access	156,235	122,333	157,500	0.00	177,500				
353 Postage	16,297	14,870	25,000	0.00	25,000				
354 Advertising	2,575	1,769	3,500	0.00	3,500				
355 Printing and Binding	3,958	7,803	43,175	0.00	43,175				
360 Charter School Payments	1,090,492	1,167,804	1,500,000	0.00	1,600,000				

Sweet Home School District 2025-2026 Proposed Budget

Description	Actuals 22-23	Actuals 23-24	24-25 Adopted	24-25 FTE Adptd	Proposed 25-26	Prop. 25-26 FTE	Apprvd 25-26	Adopted 25-26	Adptd 25-26 FTE
374 Other Tuition	8,310	0	90,000	0.00	165,000				
381 Audit Services	36,750	36,940	39,000	0.00	41,000				
382 Legal Services	11,116	23,736	20,000	0.00	20,000				
383 Architect/Engineering Services	37,150	68,923	35,000	0.00	35,000				
384 Negotiation Services	0	0	2,500	0.00	2,500				
388 Election Services	13,603	21,297	15,000	0.00	17,000				
389 Other Non-instr/Prof/Tech Svcs	692,027	788,430	752,500	0.00	703,000				
410 Consumable Supplies and Mat.	434,279	430,439	443,121	0.00	458,646				
412 Supplies Tires	336	0	15,000	0.00	15,000				
413 Supplies Vehicle Parts	47,352	54,971	70,000	0.00	70,000				
414 Supplies Custodial	154,513	171,019	150,000	0.00	157,500				
415 Supplies Maintenance	488,817	484,269	457,500	0.00	497,500				
416 Supplies Grounds	36,328	47,611	37,000	0.00	42,000				
417 Supplies Maint Vehicles	10,572	2,822	15,000	0.00	15,000				
420 Textbooks	22,539	934	1,970	0.00	1,970				
430 Library Books	6,850	11,917	14,730	0.00	17,900				
440 Periodicals	2,472	1,508	3,355	0.00	2,405				
460 Non-consumable Items	116,399	61,284	289,976	0.00	217,210				
470 Computer Software	82,562	260,498	95,791	0.00	105,791				
480 Computer Hardware	345,555	180,350	245,795	0.00	195,795				
520 Building Improvement	0	0	0	0.00	0				
541 Initial and Addnl Equip Purchase	0	0	0	0.00	0				
542 Replacement Equipment Purch.	0	195,609	118,000	0.00	80,000				
552 Vehicle Replacement	0	0	0	0.00	0				
564 Bus Acquisition	0	0	0	0.00	0				
640 Dues and Fees	80,405	140,979	101,830	0.00	118,080				
651 Liability Insurance	111,887	114,783	162,000	0.00	172,000				
653 Property Insurance Premiums	278,723	345,682	367,000	0.00	422,000				
655 Settlements	0	0	0	0.00	0				
711 Transfer to Josai	7,500	7,500	7,500	0.00	7,500				
712 Transfer to Long Term Maint	1,650,000	2,900,000	1,650,000	0.00	750,000				
713 Transfer to PERS Reserve Fund	100,000	100,000	100,000	0.00	100,000				
715 Transfer to Curric./Instruct. Fund	250,000	250,000	250,000	0.00	250,000				
718 Transfer to GO Bond Debt Service	0	0	0	0.00	0				
810 Planned Reserve	0	0	3,525,683	0.00	3,356,977				
TOTAL	27,231,618	30,154,212	37,743,155	287.41	38,744,351	279.14			

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, 2025 to June 30, 2026 will be held at 1920 Long Street, Sweet Home, OR 97386. The meeting will take place on May 12, 2025 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 12, 2025 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



2025						
January						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
February						
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23	24	25	26	27	28	
March						
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23	24	25	26	27	28	29
30	31					
April						
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
May						
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
June						
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

2025-2026 PROPOSED BUDGET CALENDAR

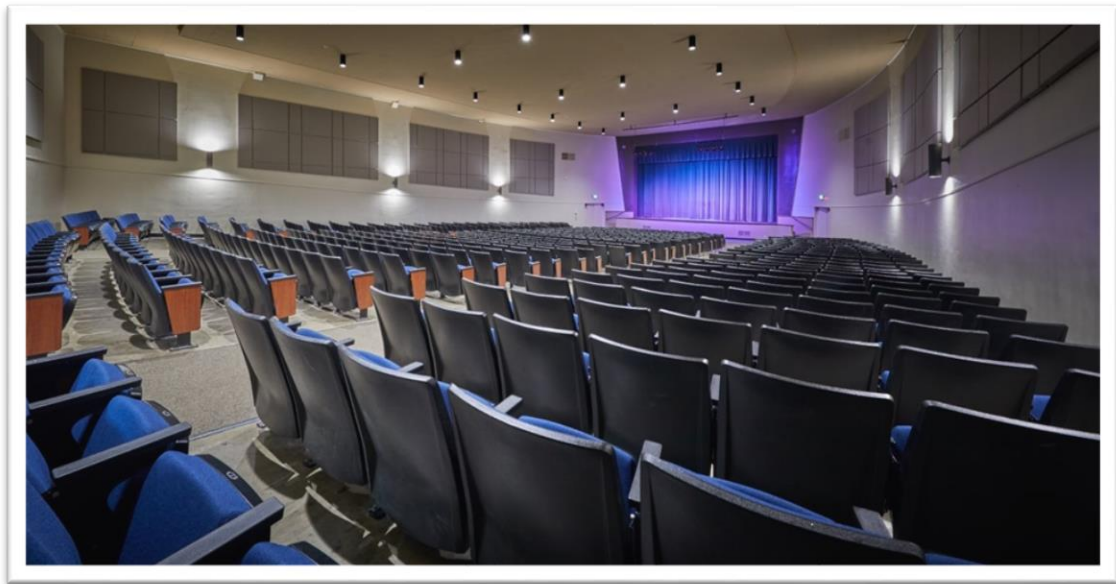
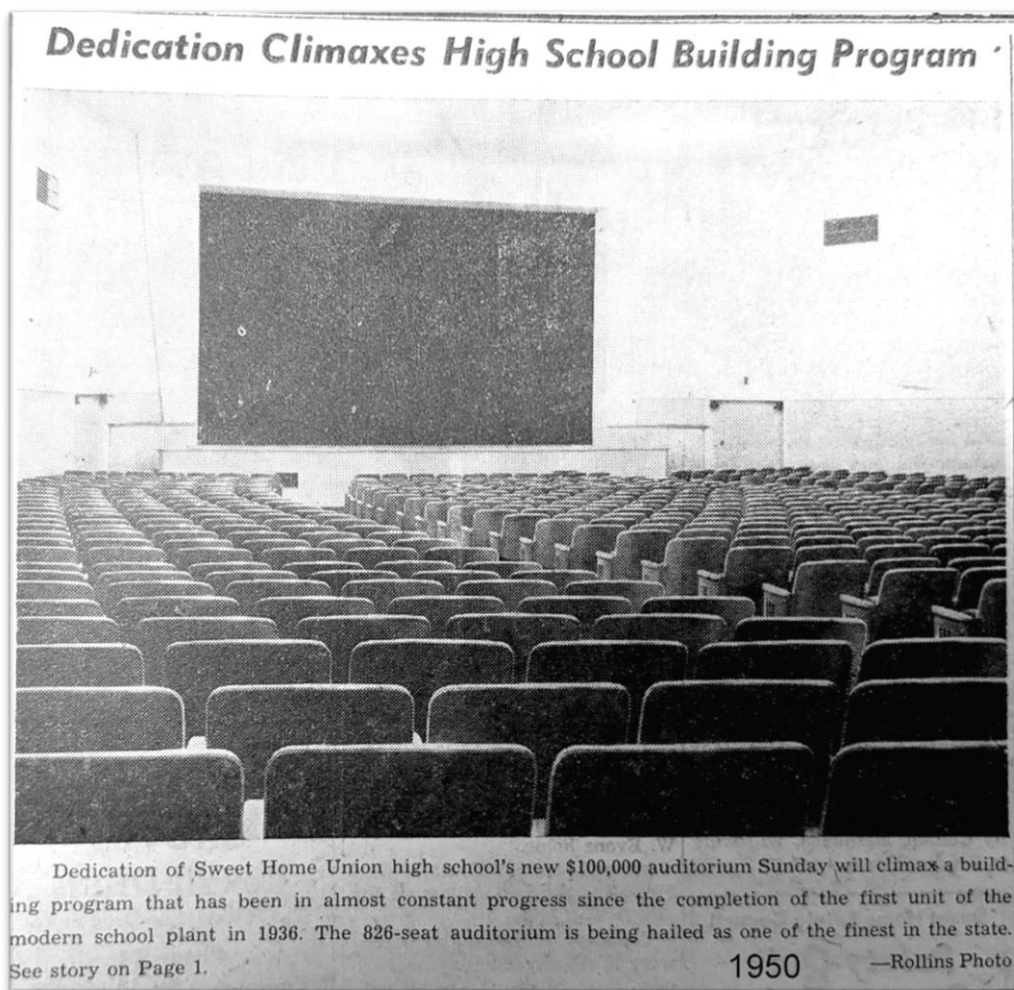
Mon. - Dec. 9, 2024	Board can appoint Budget Committee members. BP-DBEA
Mon. - Dec. 9, 2024	Board Approval of 2024-25 Budget Calendar.
Wed. - April 16, 2025	Publish Notice Of Budget Committee Meeting in newspaper and on website. The newspaper notice must be published 5 to 30 days before the meeting and 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 9, 2025	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 12, 2025	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 14, 2025	2nd Budget Committee Meeting (5 p.m.) (if necessary)
Thurs. - May 15, 2025	3rd Budget Committee Meeting (5 p.m.) (if necessary)
Wed. - May 21, 2025	Publication of the Notice Of Budget Hearing (ED1) . Must be published in a newspaper not less than 5 days or more than 30 days before the hearing.
Mon. - June 9, 2025	Regular Board Meeting: Public Hearing On The 2025-2026 Budget, Adoption, Make Appropriations, Declare The Tax Levy.
Tues. - July 15, 2025	Deadline to certify the tax levy to the County Assessor.



Tiger Leadership Council students from Sweet Home Junior High visit City Hall for a hands-on lesson in city government with Sweet Home Mayor Susan Coleman.



Sweet Home High School students support the Unified Basketball team during a spirited game against Sutherlin. Unified Basketball is an inclusive sports program that brings together students with and without intellectual disabilities to compete on the same team, promoting social inclusion, teamwork, and mutual respect through shared athletic experiences.



2025 marks the 75th anniversary of the Sweet Home High School auditorium — a space that has echoed with decades of performances, student achievements, and unforgettable moments. Thank you to *The New Era* for sharing the photo from the auditorium's grand opening.



Members of Sweet Home High School's Class of 2024 visited the district's elementary schools and the junior high school in the days leading up to graduation, inspiring younger students to stay focused on their path to earning a diploma.



Sweet Home High School Anatomy and Health Occupations students participate in hands-on training to learn how to control life-threatening bleeding to become Stop the Bleed certified.

Stop the Bleed empowers everyday citizens with simple, effective techniques to help in trauma situations – skills that can save lives in emergencies before professional help arrives.

