

Sweet Home School District 2026-2027 PROPOSED BUDGET



Proposed Date: May 20, 2026

Approved Date:

Adopted Date:

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Sweet Home's varsity basketball team traveled to Stayton in February and grounded the Eagles 53-50 in overtime.

Sweet Home School District 2026-2027 Proposed Budget

BUDGET COMMITTEE



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

- Jenna Northern**, Pos. #6 (Crawfordsville), 6/30/27 Term Exp.
- Dustin Nichol**, Position #1 (Holley), 6/30/29 Term Expiration
- Mike Adams**, Position #7 (At Large), 6/30/29 Term Expiration
- Rachel Maynard**, Position #5 (At Large), 6/30/29 Term Exp.
- Amanda Carter**, Position #2 (Liberty), 6/30/29 Term Exp.
- Dale Keene**, Position #9 (Sweet Home), 6/30/27 Term Exp.
- Mary Speck**, Position #3 (Foster), 6/30/27 Term Expiration
- Robert Webster**, Pos. #4 (Cascadia), 6/30/27 Term Exp.
- Chris Hiaasan**, Position #8 (At Large), 6/30/27 Term Expiration

Appointed Citizens	Term Expiration	Position	Area
Vacant	6/30/26	#1	Holley
Vacant	6/30/28	#2	Liberty
Vacant	6/30/28	#3	Foster
Vacant	6/30/27	#4	Cascadia
Kevin Hill	6/30/27	#5	At Large
Vacant	6/30/27	#6	Crawfordsville
Jason Redick	6/30/26	#7	At Large
Vacant	6/30/26	#8	At Large
Mike Reynolds	6/30/28	#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

Budget Message – 5/20/2026

I would like to begin this budget message by thanking Sweet Home's voters for passing the bond measure. This investment will allow the District to improve school safety, update facilities, and strengthen career preparation opportunities for Sweet Home students.

While we are very excited about the bond, this year's budget message is primarily about the district's operating budget.

Statewide, school districts are facing a challenging financial environment. Daily, there are news reports regarding multi-million dollar shortfalls, layoffs, furlough days and program reductions.

I am encouraged to report that Sweet Home's 2026–2027 budget does not include cuts like those occurring elsewhere. Here are some of the steps we are taking to help avoid those outcomes.

First, we remain committed to operating with a lean administrative structure. Sweet Home does not maintain some of the additional administrative positions or departments found in districts of similar or slightly larger size. For example, we do not have an assistant superintendent, and existing staff cover multiple areas of responsibility. This allows the district to operate without separate human resources, technology, communications, or executive operations directors. We also do not maintain a separate DEI, social justice, or inclusion department as part of our administrative structure and we have not contracted out for project management services.

By limiting administrative overhead, we are able to direct more resources toward schools, classrooms, and services for students.

Second, we are working diligently to maximize non-tax revenue sources. One example is investment earnings. During the 2024–2025 fiscal year, Sweet Home generated more investment earnings on a per-student basis than most other school districts in the state. This reflects the district's ongoing effort to manage available resources carefully so we can direct more resources to our students and schools.

Third, we continue to budget conservatively and plan beyond a single fiscal year. We avoid using temporary resources to create permanent obligations. We review staffing, programs, and operating costs on an ongoing basis and have tried to make gradual adjustments before financial challenges become more disruptive.

As a result, the 2026–2027 budget is largely a status quo budget. However, it is important to be clear that Sweet Home is not immune from the same financial pressures affecting districts across Oregon. The gap between state funding and rising operational costs continues to narrow.

Along with maintaining financial stability, our focus remains on helping students succeed. A status quo budget does not mean the district is standing still. It means we are working to protect core programs while continuing to improve the support and opportunities available to students.

The district will continue focusing on early literacy, academic intervention, attendance, and career-connected learning. These areas are important because they directly affect whether students are prepared for the next grade level, graduate on time, and leave Sweet Home schools ready for college, career training, employment, military service, or other postsecondary opportunities.

We also recognize that students and families may need different pathways to stay engaged and successful in school. We are strongly considering for the upcoming school year an online learning option for students. While we believe the most complete educational experience happens in the classroom, where students benefit from direct instruction, relationships with staff, and daily interaction with their peers, this new program will provide families with another educational option while continuing to keep students connected to Sweet Home schools.

Please note that we occasionally receive inquiries about the total budget amount. It is important to recognize that actual spending each year is typically well below the total amount budgeted. The adopted budget establishes the District's legal spending authority and sets an absolute spending limit for each fund and major function. Our financial goal is to remain well within the overall budgeted spending limits each year. In addition, the voter-approved bond increases the total budget amount because bond proceeds and related capital project expenditures must be included in the budget. I encourage you to review the accompanying budget summary for additional information.

We also occasionally receive questions about individual line items within the budget. The full budget document includes this level of detail so readers can see what makes up the totals for each fund and major function. This information is provided for clarity and general understanding. However, the legally adopted budget is established at the fund and major function level, not at each individual line item.

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

Sincerely,

Terry Martin

Budget Summary

The proposed budget is \$93.6 million. After internal transfers and contingencies are deducted, the actual spending level is projected at \$63.6 million. This amount includes:

- \$12.3 million in anticipated first year bond spending.
- \$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.
- \$2.0 million in pass through funds to the Sweet Home Charter School.
- \$2.9 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 2026-27 fiscal year.
- \$1.6 million in student activity funds for specific uses by student organizations.
- \$0.6 million for operations and maintenance costs for the community swimming pool.
- \$2.5 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.
- \$2.2 million allocated through federal and state grant programs for designated funding purposes.
- \$1.8 million in Long Term Maintenance funds that are available for facility improvement projects if approved and directed by the School Board.
- \$30.1 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 band takes the field for a spirited halftime performance on Senior Night. Sweet Home went on to win the Senior Night football game 48-7 against Cottage Grove.

SWEET HOME SCHOOL DISTRICT

Our Roadmap to Success for Every Student

2030

Strategic
Plan

PROFILE OF A SWEET HOME GRADUATE

- Productive Citizen
- Life-long Learner
- Critical Thinker
- Ethical Leader
- Effective Communicator

Vision:

Give each student every opportunity to achieve their potential.



Safe & Engaging Schools

Provide safe, secure and modern learning spaces that foster creativity, engagement and readiness for an ever-changing world.



Thriving Students & Prepared Citizens

Empower every student to thrive as a contributing citizen with strong character, clear purpose, and individual strengths.



Academic Success for All

Provide a rigorous, well-rounded education that meets the varied learning needs of all students and prepares them for success beyond graduation.



Connected School Community

Build strong connections among schools, families, and community partners to foster student growth and shared success.

Our Mission

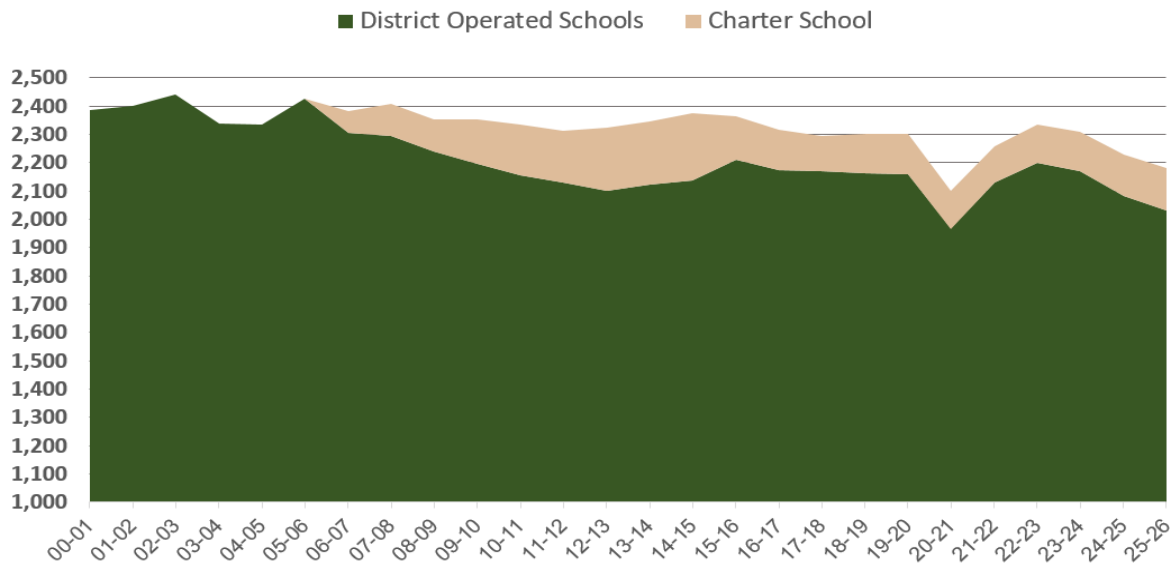
A district where all students are valued, inspired, and belong.

Sweet Home School District 2026-2027 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
Dec. 2025	713	344	271	273	154	277	0	0	2,032	148	0	0	2,180

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

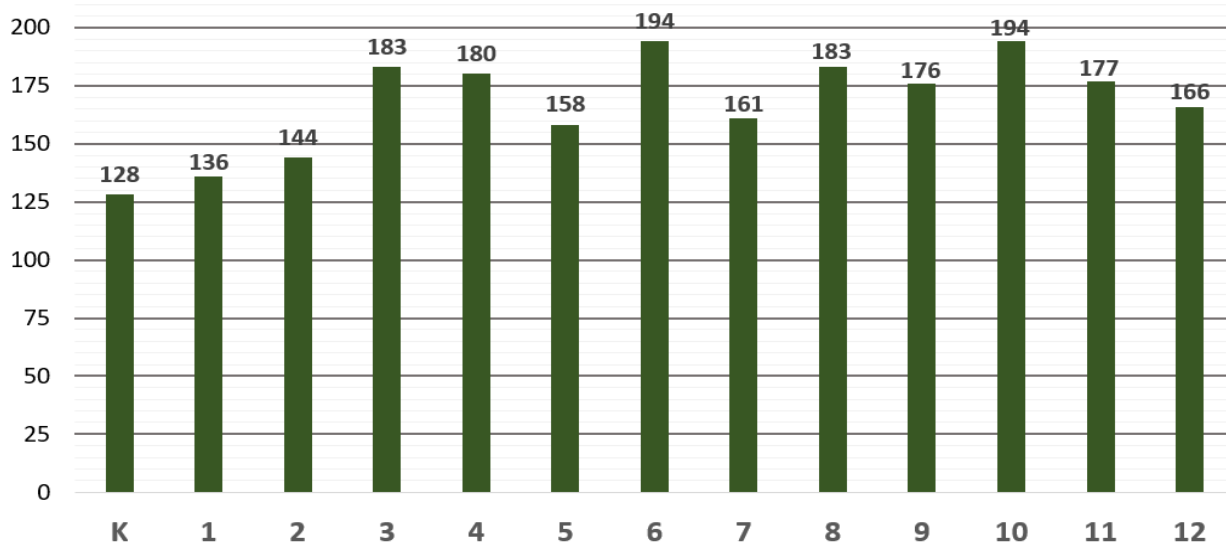


Sweet Home School District 2026-2027 Proposed Budget

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
Dec. 2025	128	136	144	183	180	158	194	161	183	176	194	177	166	0	2,180

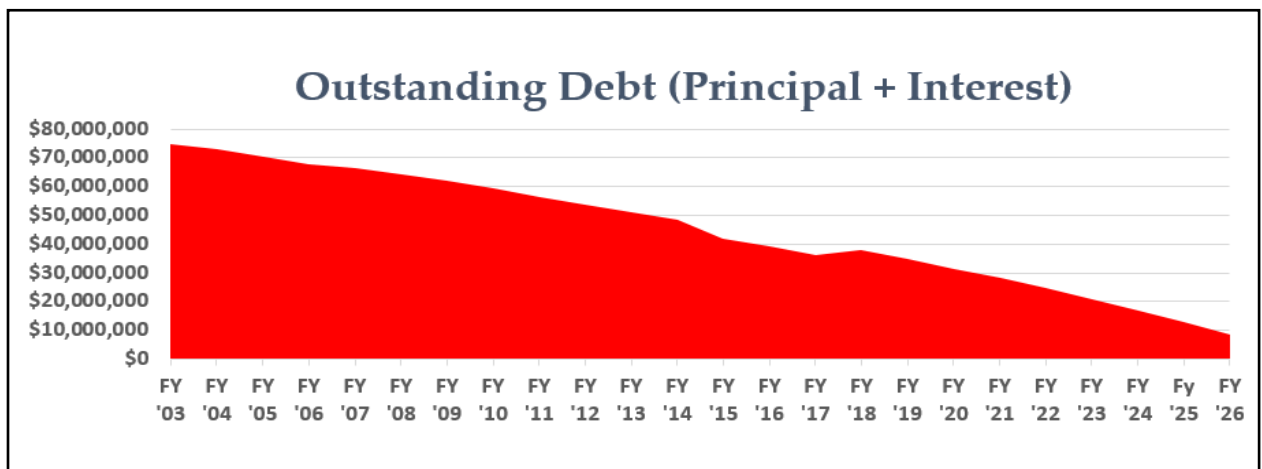
District Enrollment by Grade December 2025



Sweet Home School District 2026-2027 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 11 - 33

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

Special Revenue Funds Pages 34 - 65

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

Debt Service Funds Pages 66 - 68

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 69

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.



Wiley Creek Senior Living hosted a preview performance of the Holley Elementary School Talent Show in April.

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE			FTE
General Fund Revenue (Fund 100)									
1111 Current Year's Taxes	5,744,982	5,965,387	6,050,000	0.00	6,325,000	0.00			
1112 Prior Year's Taxes	102,641	111,170	100,000	0.00	100,000	0.00			
1120 Local Option Taxes	319,283	334,795	335,000	0.00	350,000	0.00			
1510 Interest on Investments	944,009	830,124	700,000	0.00	750,000	0.00			
1800 Community Services Activities	35,732	50,358	40,000	0.00	50,000	0.00			
1910 Rentals	41,485	64,288	35,000	0.00	35,000	0.00			
1920 Contributions/Donations	0	3,235	0	0.00	0	0.00			
1980 Fees Charged to Grants	100,998	70,822	60,000	0.00	70,000	0.00			
1990 Miscellaneous	103,319	150,273	50,000	0.00	60,000	0.00			
2102 General ESD	114,706	106,268	125,000	0.00	125,000	0.00			
3101 State School Fund	22,407,509	23,250,560	24,250,000	0.00	24,750,000	0.00			
3103 Common School Funds	308,626	317,170	319,351	0.00	318,487	0.00			
3104 State Managed County Timber	52,519	25,002	50,000	0.00	25,000	0.00			
3299 Other Restricted Grants-in-aid	0	208,107	0	0.00	0	0.00			
4801 Federal Forest Fees	77,361	18,233	30,000	0.00	50,000	0.00			
5400 Beginning Fund Balance	6,400,054	6,599,013	6,600,000	0.00	6,500,000	0.00			
GENERAL FUND RESOURCES	36,753,224	38,104,805	38,744,351	0.00	39,508,487	0.00			

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

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

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

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE			FTE
100-1111 General Fund - Elementary Programs									
111 Licensed Salaries	2,131,442	2,213,454	2,740,161	43.00	2,677,840	41.00			
112 Classified Salaries	246,971	270,389	362,767	12.75	323,868	11.14			
121 Substitutes - Licensed	134,143	158,039	150,000	0.00	165,000	0.00			
122 Substitutes - Classified	25,108	34,917	35,000	0.00	40,000	0.00			
123 Temporary - Licensed	39,511	100,373	0	0.00	0	0.00			
124 Temporary - Classified	13,443	16,840	0	0.00	0	0.00			
134 Licensed Extra Duty	836	0	0	0.00	0	0.00			
210 PERS	214,278	233,913	559,288	0.00	545,140	0.00			
213 PERS UAL Contribution	377,807	441,961	427,691	0.00	416,872	0.00			
220 Social Security Administration	191,387	208,242	251,679	0.00	245,313	0.00			
231 Worker's Compensation	7,755	8,260	13,160	0.00	16,034	0.00			
232 Unemployment Compensation	4,984	5,398	49,349	0.00	48,101	0.00			
233 Oregon Paid Leave	15,007	16,878	19,740	0.00	19,240	0.00			
240 Contractual Employee Benefits	483,632	484,591	685,000	0.00	650,000	0.00			
245 District Paid Deferred Comp	2,400	2,510	3,500	0.00	3,500	0.00			
322 Repairs and Maintenance Serv	8,332	12,539	14,400	0.00	14,400	0.00			
340 Travel	10,304	10,716	100	0.00	10,100	0.00			
355 Printing and Binding	323	47	18,645	0.00	24,935	0.00			
410 Consumable Supplies and Mat	40,400	118,718	32,393	0.00	23,969	0.00			
420 Textbooks	0	25,306	200	0.00	200	0.00			
440 Periodicals	173	0	1,870	0.00	1,870	0.00			
460 Non-consumable Items	5,016	7,360	40,353	0.00	38,414	0.00			
470 Computer Software	0	11,751	2,500	0.00	2,500	0.00			
480 Computer Hardware	70,533	2,849	6,770	0.00	6,470	0.00			
640 Dues and Fees	0	644	0	0.00	0	0.00			
	4,023,782	4,385,695	5,414,564	55.75	5,273,765	52.14			

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 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE			FTE
100-1121 General Fund - Junior High Programs									
111 Licensed Salaries	831,509	1,098,729	1,081,042	15.95	1,148,232	16.00			
112 Classified Salaries	3,669	4,755	5,720	0.22	6,061	0.22			
121 Substitutes - Licensed	66,649	52,442	70,000	0.00	70,000	0.00			
134 Licensed Extra Duty	17,287	0	5,000	0.00	0	0.00			
210 PERS	80,170	86,334	197,500	0.00	208,130	0.00			
213 PERS UAL Contribution	145,418	180,388	151,029	0.00	159,158	0.00			
220 Social Security Administration	68,935	85,905	88,875	0.00	93,658	0.00			
231 Worker's Compensation	2,705	3,523	4,647	0.00	6,121	0.00			
232 Unemployment Compensation	1,766	2,342	17,426	0.00	18,364	0.00			
233 Oregon Paid Leave	5,414	7,405	6,971	0.00	7,346	0.00			
240 Contractual Employee Benefits	136,254	224,540	200,000	0.00	240,000	0.00			
245 District Paid Deferred Comp	600	600	2,400	0.00	2,400	0.00			
310 Instructional/Prof/Technical	0	886	0	0.00	1,000	0.00			
322 Repairs and Maintenance	0	2,075	2,500	0.00	1,750	0.00			
330 Student Transportation Serv	0	0	850	0.00	2,600	0.00			
355 Printing and Binding	421	8	7,000	0.00	7,500	0.00			
410 Consumable Supplies and Mat	15,038	35,738	10,700	0.00	11,500	0.00			
420 Textbooks	0	376	500	0.00	0	0.00			
460 Non-consumable Items	6,608	294	7,265	0.00	1,300	0.00			
470 Computer Software	2,425	2,564	3,000	0.00	3,000	0.00			
480 Computer Hardware	0	714	2,000	0.00	0	0.00			
640 Dues and Fees	150	0	500	0.00	0	0.00			
	1,385,019	1,789,617	1,864,924	16.17	1,988,121	16.22			
100-1122 General Fund - Junior High Extracurricular									
134 Licensed Extra Duty	16,687	15,719	65,000	0.00	72,000	0.00			
135 Classified Extra Duty	46,311	46,416	0	0.00	0	0.00			
210 PERS	2,608	2,396	11,050	0.00	12,240	0.00			
213 PERS UAL Contribution	5,614	5,494	8,450	0.00	9,360	0.00			
220 Social Security Administration	4,751	4,702	4,973	0.00	5,508	0.00			
231 Worker's Compensation	192	189	260	0.00	360	0.00			
232 Unemployment Compensation	124	123	975	0.00	1,080	0.00			
233 Oregon Paid Leave	358	381	390	0.00	432	0.00			
332 Non-reimbursable Student Tran	0	0	2,000	0.00	0	0.00			
340 Travel	1,461	143	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	0	2,870	3,000	0.00	3,000	0.00			
410 Consumable Supplies and Mat	10,890	20,781	1,500	0.00	1,500	0.00			
640 Dues and Fees	111	109	0	0.00	0	0.00			
	89,109	99,323	97,598	0.00	105,480	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 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE			FTE
100-1131 General Fund - High School Programs									
111 Licensed Salaries	1,670,630	2,058,074	2,288,459	33.25	2,222,666	32.50			
112 Classified Salaries	6,566	6,419	0	0.00	0	0.00			
121 Substitutes - Licensed	93,516	134,531	150,000	0.00	155,000	0.00			
122 Substitutes - Classified	150	0	0	0.00	0	0.00			
123 Temporary - Licensed	82,655	0	0	0.00	0	0.00			
134 Licensed Extra Duty	24,733	26,438	0	0.00	25,000	0.00			
210 PERS	153,910	166,471	414,538	0.00	404,203	0.00			
213 PERS UAL Contribution	288,822	320,522	317,000	0.00	309,097	0.00			
220 Social Security Administration	138,935	164,752	186,542	0.00	181,891	0.00			
231 Worker's Compensation	5,476	6,427	9,754	0.00	11,888	0.00			
232 Unemployment Compensation	3,615	4,270	36,577	0.00	35,665	0.00			
233 Oregon Paid Leave	10,891	13,353	14,631	0.00	14,266	0.00			
240 Contractual Employee Benefits	423,340	522,856	490,000	0.00	540,000	0.00			
245 District Paid Deferred Comp	1,500	2,175	5,000	0.00	5,000	0.00			
319 Other Instructional/Prof/Tech	0	9,451	0	0.00	0	0.00			
322 Repairs and Maintenance	5,401	5,998	1,835	0.00	1,835	0.00			
340 Travel	1,490	948	1,040	0.00	1,040	0.00			
355 Printing and Binding	4,109	4,311	14,555	0.00	14,555	0.00			
389 Other Non-instr/Prof/Tech	8,492	0	0	0.00	0	0.00			
410 Consumable Supplies and Mat	99,743	139,225	50,425	0.00	50,425	0.00			
420 Textbooks	934	1,056	1,270	0.00	1,270	0.00			
440 Periodicals	0	0	100	0.00	100	0.00			
460 Non-consumable Items	24,310	0	26,205	0.00	26,205	0.00			
470 Computer Software	5,108	5,624	400	0.00	2,714	0.00			
480 Computer Hardware	9,949	45	325	0.00	325	0.00			
640 Dues and Fees	1,536	1,399	600	0.00	600	0.00			
	3,065,809	3,594,344	4,009,255	33.25	4,003,746	32.50			

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

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE			FTE
100-1132 General Fund - High School Extracurricular									
112 Classified Salaries	31,261	33,430	33,860	1.00	35,825	1.00			
134 Licensed Extra Duty	155,019	185,144	315,000	0.00	350,000	0.00			
135 Classified Extra Duty	139,854	139,407	0	0.00	0	0.00			
210 PERS	19,133	20,830	59,306	0.00	64,740	0.00			
213 PERS UAL Contribution	38,677	43,115	45,352	0.00	49,507	0.00			
220 Social Security Administration	24,173	26,570	26,688	0.00	29,133	0.00			
231 Worker's Compensation	1,106	1,185	1,395	0.00	1,904	0.00			
232 Unemployment Compensation	632	694	5,233	0.00	5,712	0.00			
233 Oregon Paid Leave	1,862	2,153	2,093	0.00	2,285	0.00			
240 Contractual Employee Benefits	15,221	15,836	0	0.00	0	0.00			
340 Travel	19,874	19,713	2,000	0.00	2,000	0.00			
355 Printing and Binding	0	0	375	0.00	375	0.00			
389 Other Non-instr/Prof/Tech	6,362	6,048	5,000	0.00	6,500	0.00			
410 Consumable Supplies and Mat	3,403	480	2,260	0.00	2,260	0.00			
460 Non-consumable Items	0	0	5,000	0.00	5,000	0.00			
541 Initial and Addnl Equip Purchase	0	14,861	0	0.00	0	0.00			
640 Dues and Fees	5,807	6,858	600	0.00	600	0.00			
	462,385	516,325	504,163	1.00	555,843	1.00			

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



Sweet Home's Jesse Landtroop claimed an individual state championship, helping the boys wrestling team capture the OSAA 4A State Team Championship in commanding fashion. Sweet Home scored 283 points to secure the team title, finishing well ahead of runner-up Pendleton High School, which tallied 202 points.

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
100-1210 General Fund - Talented & Gifted Programs									
111 Licensed Salaries	12,949	16,849	14,974	0.25	0	0.00			
210 PERS	1,055	1,354	2,546	0.00	0	0.00			
213 PERS UAL Contribution	2,239	2,939	1,947	0.00	0	0.00			
220 Social Security Administration	991	1,289	1,146	0.00	0	0.00			
231 Worker's Compensation	39	49	60	0.00	0	0.00			
232 Unemployment Compensation	26	28	225	0.00	0	0.00			
233 Oregon Paid Leave	78	105	90	0.00	0	0.00			
240 Contractual Employee Benefits	634	58	1,000	0.00	0	0.00			
245 District Paid Deferred Comp	75	75	0	0.00	0	0.00			
410 Consumable Supplies and Mat	0	4,686	0	0.00	4,000	0.00			
	18,085	27,431	21,986	0.25	4,000	0.00			

Funds are used to help identify gifted and talented students.

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

111 Licensed Salaries	219,178	354,069	434,497	6.00	452,486	6.00			
112 Classified Salaries	644,204	588,696	679,154	22.63	690,634	22.09			
121 Substitutes - Licensed	120,310	52,689	75,000	0.00	75,000	0.00			
122 Substitutes - Classified	20,019	64,773	60,000	0.00	70,000	0.00			
123 Temporary - Licensed	0	55,081	0	0.00	0	0.00			
124 Temporary - Classified	19,577	20,708	0	0.00	0	0.00			
132 Overtime Salaries	478	56	0	0.00	0	0.00			
134 Licensed Extra Duty	6,000	0	10,000	0.00	7,000	0.00			
210 PERS	79,094	81,156	213,971	0.00	220,170	0.00			
213 PERS UAL Contribution	152,363	156,312	163,625	0.00	168,366	0.00			
220 Social Security Administration	75,418	83,642	96,287	0.00	99,077	0.00			
231 Worker's Compensation	3,271	3,472	5,035	0.00	6,476	0.00			
232 Unemployment Compensation	1,954	2,176	18,880	0.00	19,427	0.00			
233 Oregon Paid Leave	5,904	6,779	7,552	0.00	7,771	0.00			
240 Contractual Employee Benefits	214,151	237,769	265,000	0.00	280,000	0.00			
245 District Paid Deferred Comp	325	300	0	0.00	0	0.00			
319 Other Instructional/Prof/Tech	0	0	75,000	0.00	10,000	0.00			
340 Travel	432	752	0	0.00	0	0.00			
355 Printing and Binding	3,007	0	0	0.00	0	0.00			
374 Other Tuition	0	79,050	125,000	0.00	200,000	0.00			
389 Other Non-instr/Prof/Tech	4,400	111,119	0	0.00	0	0.00			
410 Consumable Supplies and Mat	6,066	2,762	0	0.00	0	0.00			
640 Dues and Fees	425	0	0	0.00	0	0.00			
	1,576,575	1,901,361	2,228,999	28.63	2,306,405	28.09			

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 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
100-1250 General Fund - Less Restricted Programs for Students with Disabilities									
111 Licensed Salaries	469,999	362,764	450,427	6.00	503,389	6.00			
112 Classified Salaries	754,770	849,539	1,076,686	36.03	1,062,345	34.13			
121 Substitutes - Licensed	8,032	24,951	20,000	0.00	20,000	0.00			
122 Substitutes - Classified	97,519	118,066	90,000	0.00	110,000	0.00			
124 Temporary - Classified	51,817	26,300	0	0.00	0	0.00			
132 Overtime Salaries	66	14	0	0.00	0	0.00			
134 Licensed Extra Duty	9,805	12,934	25,500	0.00	22,500	0.00			
210 PERS	105,705	93,236	282,644	0.00	292,100	0.00			
213 PERS UAL Contribution	213,049	192,402	216,140	0.00	223,370	0.00			
220 Social Security Administration	102,644	104,362	127,190	0.00	131,445	0.00			
231 Worker's Compensation	4,116	4,292	6,650	0.00	8,591	0.00			
232 Unemployment Compensation	2,500	2,690	24,939	0.00	25,774	0.00			
233 Oregon Paid Leave	7,575	8,458	9,976	0.00	10,309	0.00			
240 Contractual Employee Benefits	285,009	263,431	380,000	0.00	360,000	0.00			
245 District Paid Deferred Comp	600	600	750	0.00	750	0.00			
340 Travel	782	1,257	0	0.00	0	0.00			
355 Printing and Binding	39	24	0	0.00	0	0.00			
410 Consumable Supplies and Mat	4,520	4,151	10,000	0.00	10,000	0.00			
	2,118,546	2,069,473	2,720,901	42.03	2,780,573	40.13			

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



The Sweet Home Junior High School Unified Basketball team is welcomed to the court before a game against French Prairie Middle School from Woodburn.

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE			FTE
100-1280 General Fund - Alternative Education									
112 Classified Salaries	83,492	114,717	102,523	3.50	139,732	4.38			
122 Substitutes - Classified	1,436	0	0	0.00	0	0.00			
134 Licensed Extra Duty	480	0	0	0.00	0	0.00			
210 PERS	6,340	8,212	17,429	0.00	23,754	0.00			
213 PERS UAL Contribution	13,448	17,833	13,328	0.00	18,165	0.00			
220 Social Security Administration	6,201	8,518	7,843	0.00	10,690	0.00			
231 Worker's Compensation	275	363	410	0.00	699	0.00			
232 Unemployment Compensation	162	218	1,538	0.00	2,096	0.00			
233 Oregon Paid Leave	484	690	615	0.00	838	0.00			
240 Contractual Employee Benefits	31,242	20,314	45,000	0.00	45,000	0.00			
374 Other Tuition	0	0	40,000	0.00	100,000	0.00			
	143,562	170,864	228,686	3.50	340,975	4.38			

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

100-1288 General Fund - Charter Schools

360 Charter School Payments	1,167,804	1,259,917	1,600,000	0.00	1,850,000	0.00			
	1,167,804	1,259,917	1,600,000	0.00	1,850,000	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	56,936	0	34,637	0.50	36,762	0.50			
210 PERS	4,631	0	5,888	0.00	6,250	0.00			
213 PERS UAL Contribution	9,824	0	4,503	0.00	4,779	0.00			
220 Social Security Administration	4,060	0	2,650	0.00	2,812	0.00			
231 Worker's Compensation	166	0	139	0.00	184	0.00			
232 Unemployment Compensation	106	0	520	0.00	551	0.00			
233 Oregon Paid Leave	319	0	208	0.00	221	0.00			
240 Contractual Employee Benefits	15,647	0	6,000	0.00	6,000	0.00			
340 Travel	1,344	0	750	0.00	750	0.00			
389 Other Non-instr/Prof/Tech	153	100	0	0.00	0	0.00			
410 Consumable Supplies and Mat	36	0	500	0.00	500	0.00			
470 Computer Software	905	99	0	0.00	0	0.00			
640 Dues and Fees	0	261	0	0.00	0	0.00			
	94,128	460	55,793	0.50	58,809	0.50			

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

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
100-1292 General Fund - Teen Parent Programs									
114 Managerial - Classified	11,372	11,998	12,358	0.20	12,760	0.20			
210 PERS	929	965	2,101	0.00	2,169	0.00			
213 PERS UAL Contribution	1,971	2,095	1,607	0.00	1,659	0.00			
220 Social Security Administration	581	624	945	0.00	976	0.00			
231 Worker's Compensation	34	35	49	0.00	64	0.00			
232 Unemployment Compensation	15	16	185	0.00	191	0.00			
233 Oregon Paid Leave	42	51	74	0.00	77	0.00			
240 Contractual Employee Benefits	3,356	3,536	3,500	0.00	4,000	0.00			
	18,300	19,320	20,820	0.20	21,896	0.20			

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

100-1460 General Fund - Summer School Programs

123 Temporary - Licensed	0	3,295	0	0.00	0	0.00			
124 Temporary - Classified	5,803	11,563	3,500	0.00	5,000	0.00			
134 Licensed Extra Duty	2,865	0	8,000	0.00	8,000	0.00			
210 PERS	790	804	1,955	0.00	2,210	0.00			
213 PERS UAL Contribution	1,421	1,724	1,495	0.00	1,690	0.00			
220 Social Security Administration	663	1,137	880	0.00	995	0.00			
231 Workers Compensation	0	0	14	0.00	25	0.00			
231 Worker's Compensation	28	48	32	0.00	40	0.00			
232 Unemployment Compensation	17	30	173	0.00	195	0.00			
233 Oregon Paid Leave	0	92	69	0.00	78	0.00			
410 Consumable Supplies and Mat	0	169	0	0.00	0	0.00			
	11,586	18,860	16,117	0.00	18,233	0.00			

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

100-2115 General Fund - Student Safety

389 Other Non-instr/Prof/Tech Serv	0	0	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 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE			FTE
100-2120 General Fund - Guidance Services									
111 Licensed Salaries	331,129	358,145	428,313	6.60	414,440	5.80			
112 Classified Salaries	33,314	32,799	35,460	1.00	37,623	1.00			
134 Licensed Extra Duty	279	0	0	0.00	0	0.00			
210 PERS	31,090	32,723	78,841	0.00	76,851	0.00			
213 PERS UAL Contribution	61,979	66,804	60,290	0.00	58,768	0.00			
220 Social Security Administration	25,715	27,757	35,479	0.00	34,583	0.00			
231 Worker's Compensation	1,085	1,144	1,855	0.00	2,260	0.00			
232 Unemployment Compensation	667	725	6,957	0.00	6,781	0.00			
233 Oregon Paid Leave	1,985	2,250	2,783	0.00	2,712	0.00			
240 Contractual Employee Benefits	76,586	80,676	115,000	0.00	115,000	0.00			
310 Instructional/Prof/Technical Ser.	3,726	0	0	0.00	0	0.00			
322 Repairs and Maintenance Serv	0	0	1,000	0.00	1,000	0.00			
340 Travel	2,614	201	100	0.00	100	0.00			
355 Printing and Binding	11	1	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech Serv	3,090	3,750	3,000	0.00	3,000	0.00			
410 Consumable Supplies and Mat	3,133	1,660	2,016	0.00	2,616	0.00			
440 Periodicals	0	0	135	0.00	135	0.00			
640 Dues and Fees	99	1,040	600	0.00	600	0.00			
	576,500	609,674	771,828	7.60	756,469	6.80			

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	1,315	630	2,000	0.00	2,000	0.00			
410 Consumable Supplies and Mat	1,882	2,361	4,000	0.00	4,000	0.00			
460 Non-consumable Items	0	0	10,000	0.00	10,000	0.00			
480 Computer Hardware	0	1,075	0	0.00	0	0.00			
640 Dues and Fees	178	140	0	0.00	0	0.00			
	3,374	4,205	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 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
100-2140 General Fund - Psychological Services									
389 Other Non-instr/Prof/Tech Serv	80	0	10,500	0.00	10,500	0.00			
410 Consumable Supplies and Mat	0	76	0	0.00	0	0.00			
	80	76	10,500	0.00	10,500	0.00			

This program provides student psychological services.

100-2150 General Fund - Speech Pathology and Audiology Services

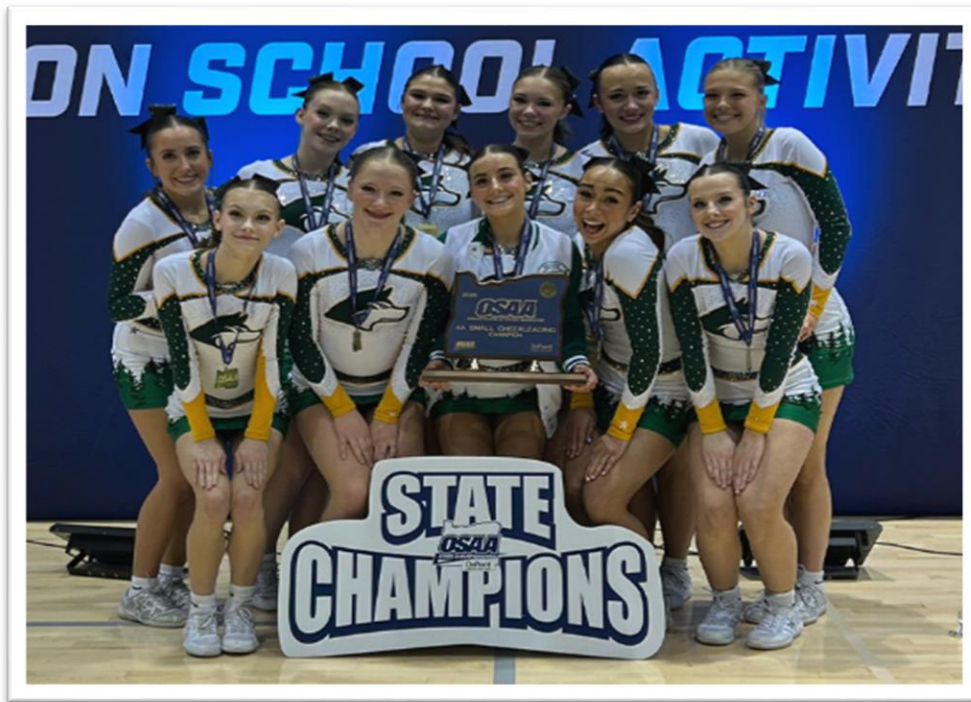
111 Licensed Salaries	81,328	84,871	151,886	1.80	156,839	1.80			
112 Classified Salaries	2,606	19,961	41,510	0.94	44,062	0.94			
134 Licensed Extra Duty	0	0	3,000	0.00	3,000	0.00			
210 PERS	9,172	14,381	33,387	0.00	34,663	0.00			
213 PERS UAL Contribution	12,231	12,408	25,531	0.00	26,507	0.00			
220 Social Security Administration	5,853	6,917	15,024	0.00	15,598	0.00			
231 Worker's Compensation	246	246	786	0.00	1,020	0.00			
232 Unemployment Compensation	153	155	2,946	0.00	3,059	0.00			
233 Oregon Paid Leave	458	481	1,178	0.00	1,223	0.00			
240 Contractual Employee Benefits	16,792	17,529	20,000	0.00	40,000	0.00			
340 Travel	386	3,649	2,000	0.00	2,000	0.00			
389 Other Non-instr/Prof/Tech	2,508	330	0	0.00	0	0.00			
410 Consumable Supplies and Mat	4,454	1,804	4,000	0.00	4,000	0.00			
460 Non-consumable Items	700	330	0	0.00	0	0.00			
640 Dues and Fees	577	575	500	0.00	500	0.00			
	137,463	163,637	301,748	2.74	332,472	2.74			

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

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE			FTE
100-2190 General Fund - Student Support Services									
112 Classified Salaries	48,134	79,958	86,578	2.00	100,144	2.00			
113 Administrators	126,290	133,177	134,082	1.00	138,453	1.00			
122 Substitutes - Classified	7,359	0	0	0.00	0	0.00			
132 Overtime Salaries	963	94	0	0.00	0	0.00			
210 PERS	17,034	20,926	37,512	0.00	40,561	0.00			
213 PERS UAL Contribution	25,867	33,448	28,686	0.00	31,018	0.00			
220 Social Security Administration	13,757	16,096	16,880	0.00	18,253	0.00			
231 Worker's Compensation	531	623	883	0.00	1,193	0.00			
232 Unemployment Compensation	355	415	3,310	0.00	3,579	0.00			
233 Oregon Paid Leave	936	1,305	1,324	0.00	1,432	0.00			
240 Contractual Employee Benefits	7,761	17,409	30,000	0.00	30,000	0.00			
319 Other Instructional/Prof/Tech	0	0	180,000	0.00	180,000	0.00			
322 Repairs and Maintenance	617	830	0	0.00	0	0.00			
340 Travel	8,347	8,162	2,500	0.00	2,500	0.00			
389 Other Non-instr/Prof/Tech Serv	45,055	18,304	1,000	0.00	1,000	0.00			
410 Consumable Supplies and Mat	7,572	10,265	1,500	0.00	1,500	0.00			
480 Computer Hardware	0	0	1,000	0.00	1,000	0.00			
640 Dues and Fees	24,546	32,515	25,000	0.00	25,000	0.00			
	335,124	373,526	550,254	3.00	575,632	3.00			

This program provides direction and management of student support services.



The Sweet Home High School cheerleading team captured the 2026 state cheerleading title. The Huskies finished with 89.8 points. Newport took second with 80.5 points while Cascade finished third with 66.6 points.

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE			FTE
100-2210 General Fund - Improvement of Instruction Services									
111 Licensed Salaries	2,129	14,144	34,637	0.50	0	0.00			
134 Licensed Extra Duty	5,760	6,080	20,000	0.00	20,000	0.00			
210 PERS	647	1,669	9,288	0.00	3,400	0.00			
213 PERS UAL Contribution	1,202	3,488	7,103	0.00	2,600	0.00			
220 Social Security Administration	576	1,463	4,180	0.00	1,530	0.00			
231 Worker's Compensation	25	60	219	0.00	100	0.00			
232 Unemployment Compensation	15	38	820	0.00	300	0.00			
233 Oregon Paid Leave	42	119	328	0.00	120	0.00			
240 Contractual Employee Benefits	0	3,768	3,000	0.00	0	0.00			
241 Tuition Reimbursement - Adm	0	0	10,000	0.00	10,000	0.00			
242 Tuition Reimbursement - Cert	17,999	31,110	20,000	0.00	20,000	0.00			
243 Conference/Workshops Reimb	628	0	10,000	0.00	10,000	0.00			
244 Conference/Workshops Reimb	0	0	2,500	0.00	2,500	0.00			
245 District Paid Deferred Comp	0	65	0	0.00	0	0.00			
310 Instructional Services	2,000	500	30,000	0.00	30,000	0.00			
340 Travel	2,752	796	10,000	0.00	10,000	0.00			
410 Consumable Supplies and Mat	50,398	22,491	10,000	0.00	10,000	0.00			
470 Computer Software	15,198	77,678	7,500	0.00	25,000	0.00			
640 Dues and Fees	8,516	31,781	15,000	0.00	15,000	0.00			
	107,886	195,249	194,573	0.50	160,550	0.00			

This program provides support for improving student instruction.

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

112 Classified Salaries	20,370	21,384	25,685	0.59	27,080	0.59			
113 Administrators	116,274	125,122	132,453	1.00	139,453	1.00			
210 PERS	14,639	14,419	26,883	0.00	28,311	0.00			
213 PERS UAL Contribution	20,746	20,042	20,558	0.00	21,649	0.00			
220 Social Security Administration	10,424	10,897	12,098	0.00	12,740	0.00			
231 Worker's Compensation	402	418	633	0.00	833	0.00			
232 Unemployment Compensation	270	285	2,372	0.00	2,498	0.00			
233 Oregon Paid Leave	737	883	949	0.00	999	0.00			
240 Contractual Employee Benefits	18,842	25,462	20,000	0.00	28,000	0.00			
340 Travel	1,182	434	1,500	0.00	1,500	0.00			
410 Consumable Supplies and Mat	444	39	2,000	0.00	2,000	0.00			
640 Dues and Fees	2,268	350	1,500	0.00	1,500	0.00			
	206,598	219,734	246,630	1.59	266,562	1.59			

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

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE			FTE
100-2222 General Fund - Library/Media Center									
112 Classified Salaries	198,455	213,464	226,987	6.25	237,511	6.25			
122 Substitutes - Classified	4,377	5,029	6,000	0.00	6,000	0.00			
132 Overtime Salaries	5,157	7,752	0	0.00	0	0.00			
210 PERS	17,757	19,001	39,608	0.00	41,397	0.00			
213 PERS UAL Contribution	34,448	37,986	30,288	0.00	31,656	0.00			
220 Social Security Administration	15,397	16,089	17,824	0.00	18,629	0.00			
231 Worker's Compensation	657	697	932	0.00	1,218	0.00			
232 Unemployment Compensation	403	421	3,495	0.00	3,653	0.00			
233 Oregon Paid Leave	1,194	1,304	1,398	0.00	1,461	0.00			
240 Contractual Employee Benefits	54,206	65,992	82,000	0.00	82,000	0.00			
322 Repairs and Maintenance Serv	0	0	545	0.00	545	0.00			
410 Consumable Supplies and Mat	4,976	3,757	1,022	0.00	1,022	0.00			
430 Library Books	11,917	7,201	17,900	0.00	17,500	0.00			
440 Periodicals	1,335	1,401	200	0.00	200	0.00			
460 Non-consumable Items	732	549	487	0.00	487	0.00			
470 Computer Software	0	0	2,391	0.00	2,391	0.00			
	351,011	380,642	431,077	6.25	445,669	6.25			

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

100-2240 General Fund - Board of Education Services

134 Licensed Extra Duty	0	5,908	0	0.00	0	0.00			
135 Classified Extra Duty	0	1,001	0	0.00	0	0.00			
210 PERS	0	395	0	0.00	0	0.00			
213 PERS UAL Contribution	0	827	0	0.00	0	0.00			
220 Social Security Administration	0	478	0	0.00	0	0.00			
231 Worker's Compensation	0	19	0	0.00	0	0.00			
232 Unemployment Compensation	0	13	0	0.00	0	0.00			
233 Oregon Paid Leave	0	39	0	0.00	0	0.00			
340 Travel	1,459	1,975	2,500	0.00	2,500	0.00			
354 Advertising	1,728	2,314	3,500	0.00	3,500	0.00			
381 Audit Services	36,940	44,770	41,000	0.00	44,000	0.00			
382 Legal Services	3,792	0	20,000	0.00	20,000	0.00			
384 Negotiation Services	0	0	2,500	0.00	0	0.00			
388 Election Services	21,297	9,893	17,000	0.00	22,000	0.00			
389 Other Non-instr/Prof/Tech	13,015	405	8,000	0.00	8,000	0.00			
410 Consumable Supplies and Mat	508	1,382	6,000	0.00	6,000	0.00			
640 Dues and Fees	2,474	2,884	7,500	0.00	7,500	0.00			
	81,213	72,300	108,000	0.00	113,500	0.00			

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

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27		Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd		FTE	Apprvd 26-27		
100-2320 General Fund - Office of the Superintendent									
112 Classified Salaries	74,093	78,066	79,760	1.00	82,328	1.00			
113 Administrators	158,025	166,650	170,414	1.00	175,969	1.00			
210 PERS	21,067	21,919	42,530	0.00	43,910	0.00			
213 PERS UAL Contribution	38,120	40,484	32,523	0.00	33,579	0.00			
220 Social Security Administration	17,404	18,397	19,138	0.00	19,760	0.00			
231 Worker's Compensation	667	697	1,001	0.00	1,291	0.00			
232 Unemployment Compensation	454	480	3,753	0.00	3,874	0.00			
233 Oregon Paid Leave	1,088	1,491	1,501	0.00	1,550	0.00			
240 Contractual Employee Benefits	41,423	43,212	40,000	0.00	45,000	0.00			
241 Tuition Reimbursement - Admin	0	1,239	0	0.00	0	0.00			
245 District Paid Deferred Comp	3,000	3,000	1,000	0.00	3,000	0.00			
340 Travel	46,539	30,486	10,000	0.00	10,000	0.00			
355 Printing and Binding	0	1	0	0.00	0	0.00			
382 Legal Services	19,944	3,310	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	7,118	7,403	15,000	0.00	15,000	0.00			
410 Consumable Supplies and Mat	13,392	8,601	10,000	0.00	10,000	0.00			
470 Computer Software	0	342	0	0.00	0	0.00			
640 Dues and Fees	41,015	34,508	20,000	0.00	25,000	0.00			
	483,349	460,284	446,619	2.00	470,262	2.00			

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



Students participate in Holley Elementary School's Family Science and Engineering Night. Activities included:

- **Cool Chemistry, exploring liquid nitrogen and dry ice**
- **Engineering in Motion, including Segway demonstrations and outdoor rocket launches**
- **Sensory Science, with taste and smell stations and chromatography art**
- **Hands-on Materials, experimenting with gel polymers and super-absorbent polymers**

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE			FTE
100-2410 General Fund - Office of the Principal									
112 Classified Salaries	355,478	350,545	399,988	10.81	419,326	10.81			
113 Administrators	986,376	1,054,844	1,098,557	8.60	1,139,909	8.60			
114 Managerial - Classified	22,007	68,523	73,874	1.00	69,519	1.00			
122 Substitutes - Classified	13,834	4,914	12,000	0.00	12,000	0.00			
132 Overtime Salaries	3,545	3,709	0	0.00	0	0.00			
134 Licensed Extra Duty	112	0	0	0.00	0	0.00			
210 PERS	121,081	119,608	269,351	0.00	278,928	0.00			
213 PERS UAL Contribution	212,807	214,785	205,975	0.00	213,298	0.00			
220 Social Security Administration	105,926	110,584	121,208	0.00	125,518	0.00			
231 Worker's Compensation	4,184	4,314	6,338	0.00	8,204	0.00			
232 Unemployment Compensation	2,749	2,864	23,766	0.00	24,611	0.00			
233 Oregon Paid Leave	7,447	8,963	9,507	0.00	9,845	0.00			
240 Contractual Employee Benefits	189,427	185,211	255,000	0.00	260,000	0.00			
245 District Paid Deferred Comp	5,360	5,760	2,650	0.00	6,000	0.00			
322 Repairs and Maintenance	0	0	2,830	0.00	2,830	0.00			
340 Travel	4,057	11,053	2,600	0.00	3,250	0.00			
353 Postage	0	339	0	0.00	0	0.00			
355 Printing and Binding	544	1,006	2,600	0.00	2,200	0.00			
389 Other Non-instr/Prof/Tech	712	0	0	0.00	0	0.00			
410 Consumable Supplies and Mat	11,278	11,108	15,330	0.00	18,000	0.00			
440 Periodicals	0	0	100	0.00	100	0.00			
460 Non-consumable Items	909	58,399	7,200	0.00	7,700	0.00			
480 Computer Hardware	0	0	5,700	0.00	3,100	0.00			
640 Dues and Fees	7,401	4,000	4,780	0.00	3,780	0.00			
	2,055,233	2,220,529	2,519,354	20.41	2,608,117	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 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE 26-27			FTE 26-27
100-2510/2520 General Fund - Fiscal Services									
112 Classified Salaries	135,862	195,572	221,903	3.40	214,625	3.00			
114 Managerial - Classified	114,405	124,112	130,341	1.00	134,558	1.00			
122 Substitutes - Classified	9,353	3,850	0	0.00	5,000	0.00			
124 Temporary - Classified	7,357	4,521	0	0.00	0	0.00			
132 Overtime Salaries	7,622	9,879	0	0.00	0	0.00			
210 PERS	25,597	31,221	59,881	0.00	60,211	0.00			
213 PERS UAL Contribution	42,509	51,584	45,791	0.00	46,043	0.00			
220 Social Security Administration	19,627	24,241	26,947	0.00	27,040	0.00			
231 Worker's Compensation	803	983	1,409	0.00	1,839	0.00			
232 Unemployment Compensation	513	633	5,284	0.00	5,515	0.00			
233 Oregon Paid Leave	1,283	1,964	2,113	0.00	2,206	0.00			
240 Contractual Employee Benefits	52,315	63,077	76,000	0.00	77,000	0.00			
245 District Paid Deferred Comp	1,200	1,200	1,800	0.00	1,800	0.00			
249 P Choice Enroll Fee	1,320	1,320	2,000	0.00	2,000	0.00			
322 Repairs and Maintenance Serv	44	4,624	0	0.00	0	0.00			
340 Travel	0	525	2,000	0.00	2,000	0.00			
389 Other Non-instr/Prof/Tech Serv	4,575	905	5,000	0.00	5,000	0.00			
410 Consumable Supplies and Mat	0	1,348	3,000	0.00	3,000	0.00			
460 Non-consumable Items	0	0	700	0.00	0	0.00			
640 Dues and Fees	5,260	2,915	5,000	0.00	5,000	0.00			
	429,644	524,475	589,169	4.40	592,837	4.00			

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



Sweet Home School District students received sweatshirts for the second year in a row thanks to the generous support of community members and businesses.

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE			FTE
100-2540/2541 General Fund - Facility Services									
112 Classified Salaries	969,263	1,128,353	1,305,630	23.69	1,320,414	22.69			
114 Managerial - Classified	123,507	130,300	134,209	1.00	138,584	1.00			
122 Substitutes - Classified	44,980	46,668	70,000	0.00	70,000	0.00			
124 Temporary - Classified	121,995	100,097	0	0.00	0	0.00			
132 Overtime Salaries	1,941	5,685	0	0.00	0	0.00			
135 Extra Duty	15,000	15,000	15,000	0.00	15,000	0.00			
210 PERS	92,536	100,696	259,223	0.00	262,480	0.00			
213 PERS UAL Contribution	191,769	214,638	198,229	0.00	200,720	0.00			
220 Social Security Administration	92,866	105,982	116,650	0.00	118,116	0.00			
231 Worker's Compensation	7,608	27,082	60,994	0.00	64,104	0.00			
232 Unemployment Compensation	2,461	2,758	22,873	0.00	23,160	0.00			
233 Oregon Paid Leave	5,731	8,590	9,149	0.00	9,264	0.00			
240 Contractual Employee Benefits	187,863	205,542	255,000	0.00	287,000	0.00			
321 Cleaning Services	9,922	5,445	10,000	0.00	10,000	0.00			
322 Repairs and Maintenance Serv	285	243	0	0.00	0	0.00			
324 Rentals	0	1,940	8,000	0.00	6,000	0.00			
325 Electricity	316,030	357,736	381,000	0.00	405,000	0.00			
326 Fuel	199,751	197,859	282,000	0.00	290,000	0.00			
327 Water and Sewage	213,923	203,104	246,000	0.00	256,000	0.00			
328 Garbage	86,097	88,649	101,000	0.00	106,000	0.00			
340 Travel	475	3,454	1,500	0.00	1,500	0.00			
351 Telephone	0	0	2,500	0.00	0	0.00			
383 Architect/Engineer Services	68,923	102,388	35,000	0.00	35,000	0.00			
389 Other Non-instr/Prof/Tech Serv.	633,795	992,151	475,000	0.00	475,000	0.00			
414 Supplies Custodial	153,615	130,627	150,000	0.00	160,000	0.00			
415 Supplies Maintenance	482,864	646,894	490,000	0.00	530,000	0.00			
416 Supplies Grounds	44,629	26,440	40,000	0.00	40,000	0.00			
417 Supplies Maint Vehicles	2,822	14,888	15,000	0.00	15,000	0.00			
460 Non-consumable Items	20,833	12,108	75,000	0.00	75,000	0.00			
470 Computer Software	6,750	0	2,000	0.00	2,000	0.00			
480 Computer Hardware	0	2,310	2,000	0.00	2,000	0.00			
542 Replacement Equipment Purch.	195,609	32,085	30,000	0.00	30,000	0.00			
640 Dues and Fees	4,677	2,709	5,000	0.00	5,000	0.00			
651 Liability Insurance	81,040	104,263	125,000	0.00	140,000	0.00			
653 Property Insurance Premiums	321,676	319,143	390,000	0.00	430,000	0.00			
	4,701,236	5,335,827	5,312,955	24.69	5,522,342	23.69			

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 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
100-2550/2551 General Fund - Student Transportation Services									
112 Classified Salaries	659,325	644,917	692,853	18.06	740,923	18.06			
114 Managerial	76,718	82,556	86,033	1.00	88,805	1.00			
122 Substitutes - Classified	168,863	241,930	160,000	0.00	190,000	0.00			
132 Overtime Salaries	36,066	44,303	45,000	0.00	48,000	0.00			
135 Classified Extra Duty	200	250	0	0.00	0	0.00			
210 PERS	72,895	73,362	167,261	0.00	181,514	0.00			
213 PERS UAL Contribution	144,188	155,740	127,905	0.00	138,805	0.00			
220 Social Security Administration	70,420	75,755	75,267	0.00	81,682	0.00			
231 Worker's Compensation	26,903	28,866	39,355	0.00	4,115	0.00			
232 Unemployment Compensation	1,839	1,974	14,758	0.00	16,016	0.00			
233 Oregon Paid Leave	4,930	6,139	5,903	0.00	6,407	0.00			
240 Contractual Employee Benefits	84,724	99,509	190,000	0.00	190,000	0.00			
321 Cleaning Services	9,616	15,154	10,000	0.00	10,000	0.00			
322 Repairs and Maintenance Serv	3,397	822	5,000	0.00	5,000	0.00			
325 Electricity	5,937	7,227	7,500	0.00	7,500	0.00			
326 Fuel	2,391	2,565	3,000	0.00	3,000	0.00			
327 Water and Sewage	4,068	4,054	4,500	0.00	5,000	0.00			
328 Garbage	2,664	3,062	3,000	0.00	4,000	0.00			
330 Student Transportation Services	110,480	74,985	125,000	0.00	130,000	0.00			
340 Travel	7,196	7,069	6,000	0.00	7,000	0.00			
389 Other Non-instr/Prof/Tech	37,232	66,970	45,000	0.00	55,000	0.00			
410 Consumable Supplies and Mat	111,357	136,587	250,000	0.00	250,000	0.00			
412 Supplies Tires	0	0	15,000	0.00	15,000	0.00			
413 Supplies Vehicle Parts	54,971	47,820	70,000	0.00	70,000	0.00			
414 Supplies Custodial	3,088	2,109	0	0.00	0	0.00			
416 Supplies Grounds	2,982	2,221	2,000	0.00	3,000	0.00			
460 Non-consumable Items	0	2,150	10,000	0.00	10,000	0.00			
470 Computer Software	0	0	3,000	0.00	3,000	0.00			
480 Computer Hardware	0	705	3,000	0.00	3,000	0.00			
542 Replacement Equipment Purch.	0	0	50,000	0.00	50,000	0.00			
640 Dues and Fees	13,811	22,416	12,000	0.00	17,000	0.00			
651 Liability Insurance	33,743	34,259	47,000	0.00	52,000	0.00			
653 Property Insurance Premiums	24,006	17,375	32,000	0.00	36,000	0.00			
	1,774,010	1,902,852	2,307,337	19.06	2,421,766	19.06			

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

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
100-2574 General Fund - Print Shop									
112 Classified Salaries	19,650	22,936	26,832	0.63	28,483	0.63			
210 PERS	1,605	1,846	4,561	0.00	4,842	0.00			
213 PERS UAL Contribution	3,405	4,003	3,488	0.00	3,703	0.00			
220 Social Security Administration	1,503	1,755	2,053	0.00	2,179	0.00			
231 Worker's Compensation	381	443	107	0.00	142	0.00			
232 Unemployment Compensation	39	46	402	0.00	427	0.00			
233 Oregon Paid Leave	101	142	161	0.00	171	0.00			
240 Contractual Employee Benefits	1,501	1,574	2,000	0.00	2,000	0.00			
322 Repairs and Maintenance	9,195	180	10,000	0.00	10,000	0.00			
324 Rentals	0	237	0	0.00	0	0.00			
353 Postage	476	0	0	0.00	0	0.00			
355 Printing and Binding	-650	-884	0	0.00	0	0.00			
410 Consumable Supplies and Mat	16,838	22,913	20,000	0.00	23,000	0.00			
480 Computer Hardware	0	1,075	0	0.00	0	0.00			
	54,045	56,266	69,605	0.63	74,947	0.63			

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

100-2624 - Planning Services

134 Licensed Extra Duty	2,520	2,880	4,320	0.00	4,320	0.00			
135 Classified Extra Duty	1,440	1,440	2,160	0.00	2,160	0.00			
210 PERS	339	355	1,102	0.00	1,102	0.00			
213 PERS UAL Contribution	671	716	842	0.00	842	0.00			
220 Social Security Administration	285	312	496	0.00	496	0.00			
231 Worker's Compensation	12	13	26	0.00	32	0.00			
232 Unemployment Compensation	7	8	97	0.00	97	0.00			
233 Oregon Paid Leave	22	25	39	0.00	39	0.00			
	5,296	5,750	9,082	0.00	9,088	0.00			

Activities concerned with planning programs at the school level.

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
100-2640 - Staff Services									
112 Classified Salaries	60,228	63,541	65,447	1.00	67,581	1.00			
121 Substitutes - Licensed	1,332	2,267	0	0.00	0	0.00			
122 Substitutes - Classified	3,761	7,388	0	0.00	0	0.00			
134 Licensed Extra Duty	0	8,025	0	0.00	0	0.00			
135 Classified Extra Duty	0	31,210	0	0.00	0	0.00			
210 PERS	4,962	8,521	11,126	0.00	11,489	0.00			
213 PERS UAL Contribution	10,515	18,089	8,508	0.00	8,786	0.00			
220 Social Security Administration	4,384	8,074	5,007	0.00	5,170	0.00			
231 Worker's Compensation	202	350	262	0.00	338	0.00			
232 Unemployment Compensation	115	211	982	0.00	1,014	0.00			
233 Oregon Paid Leave	289	654	393	0.00	405	0.00			
240 Contractual Employee Benefits	16,829	17,578	17,000	0.00	20,000	0.00			
245 District Paid Deferred Comp	600	600	600	0.00	600	0.00			
340 Travel	6,534	1,121	1,000	0.00	1,000	0.00			
389 Other Non-instr/Prof/Tech	20,096	15,226	22,500	0.00	22,500	0.00			
410 Consumable Supplies and Mat	2,332	1,111	2,000	0.00	2,000	0.00			
470 Computer Software	8,228	0	0	0.00	0	0.00			
640 Dues and Fees	110	150	2,500	0.00	2,500	0.00			
	140,516	184,117	137,324	1.00	143,382	1.00			

Activities concerned with providing staff services including human resources.

100-2660 General Fund - Technology Services

112 Classified Salaries	227,773	272,665	202,155	3.00	208,506	3.00			
122 Substitutes - Classified	5,787	4,416	0	0.00	0	0.00			
124 Temporary - Classified	13,217	7,389	0	0.00	0	0.00			
132 Overtime Salaries	816	8,404	0	0.00	5,000	0.00			
210 PERS	22,211	26,074	34,366	0.00	36,296	0.00			
213 PERS UAL Contribution	38,317	48,184	26,280	0.00	27,756	0.00			
220 Social Security Administration	18,259	21,722	15,465	0.00	16,333	0.00			
231 Worker's Compensation	741	866	809	0.00	1,068	0.00			
232 Unemployment Compensation	474	564	3,032	0.00	3,203	0.00			
233 Oregon Paid Leave	1,201	1,760	1,213	0.00	1,281	0.00			
240 Contractual Employee Benefits	33,179	34,402	60,000	0.00	60,000	0.00			
322 Repairs and Maintenance Serv	29,615	36,501	25,000	0.00	30,000	0.00			
340 Travel	301	806	1,500	0.00	1,500	0.00			
351 Telephone	0	12,762	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech Serv	-1,630	13,245	15,000	0.00	15,000	0.00			
410 Consumable Supplies and Mat	9,340	8,291	10,000	0.00	10,000	0.00			
460 Non-consumable Items	0	200	15,000	0.00	5,000	0.00			
470 Computer Software	221,884	85,657	85,000	0.00	120,000	0.00			
480 Computer Hardware	99,868	264,537	175,000	0.00	150,000	0.00			
640 Dues and Fees	19,470	950	15,000	0.00	15,000	0.00			
	740,822	849,396	684,821	3.00	705,943	3.00			

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

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
100-2690 General Fund - Other Support Services									
322 Repairs and Maintenance Serv	484	500	0	0.00	0	0.00			
324 Rentals	0	1,022	0	0.00	0	0.00			
351 Telephone	122,333	113,056	175,000	0.00	175,000	0.00			
353 Postage	14,394	14,418	25,000	0.00	25,000	0.00			
389 Other Non-instr/Prof/Tech Serv	3,378	7,394	20,000	0.00	20,000	0.00			
460 Non-consumable Items	0	54,487	5,000	0.00	5,000	0.00			
	140,589	190,877	225,000	0.00	225,000	0.00			

Activities that support programs throughout the District

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

114 Managerial - Classified	65,228	68,816	70,880	1.00	73,191	1.00			
124 Temporary - Classified	211,983	256,984	235,000	0.00	285,000	0.00			
210 PERS	13,124	10,198	12,050	0.00	22,442	0.00			
213 PERS UAL Contribution	27,816	31,473	9,214	0.00	19,515	0.00			
220 Social Security Administration	17,810	20,646	23,400	0.00	27,402	0.00			
231 Worker's Compensation	5,163	6,291	1,224	0.00	366	0.00			
232 Unemployment Compensation	545	646	4,588	0.00	1,098	0.00			
233 Oregon Paid Leave	1,317	2,002	1,835	0.00	439	0.00			
240 Contractual Employee Benefits	21,765	19,319	24,000	0.00	24,000	0.00			
322 Repairs and Maintenance Serv	360	0	10,000	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	830	1,000	0.00	1,000	0.00			
354 Advertising	41	0	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	0	2,154	10,000	0.00	10,000	0.00			
410 Consumable Supplies and Mat	18,990	12,488	10,000	0.00	10,000	0.00			
414 Supplies Custodial	7,763	4,126	7,500	0.00	7,500	0.00			
415 Supplies Maintenance	1,405	1,586	7,500	0.00	7,500	0.00			
460 Non-consumable Items	2,175	6,134	15,000	0.00	15,000	0.00			
640 Dues and Fees	2,549	2,051	2,000	0.00	2,000	0.00			
	398,033	445,745	499,191	1.00	570,453	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 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE 26-27			FTE 26-27
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	2,900,000	1,500,000	750,000	0.00	750,000	0.00			
713 Trsfr to PERS Reserve Fund	100,000	100,000	100,000	0.00	100,000	0.00			
715 Trsfr to Curriculum & Instruct.	250,000	100,000	250,000	0.00	250,000	0.00			
	3,257,500	1,707,500	1,107,500	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	3,356,977	0.00	3,006,652	0.00			
	0	0	3,356,977	0.00	3,006,652	0.00			
GEN. FUND TOTAL EXPEND.	30,154,212	31,755,651	38,744,351	279.14	39,508,489	270.31			



Sweet Home High School students participate in College and Career Exploration Day.

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE 26-27			FTE 26-27
ESSER III Revenue (Fund 208)									
4500 Revenue from Fed. Sources	2,034,255	0	0	0.00	0	0.00			
FUND 208 TOTAL RESOURCES	2,034,255	0	0	0.00	0	0.00			
208-1111/1121/1131/2115/2210/2540 ESSER III Grant Expenditures									
111 Licensed Salaries	320,230	0	0	0.00	0	0.00			
112 Classified Salaries	93,891	0	0	0.00	0	0.00			
134 Licensed Extra Duty	11,786	0	0	0.00	0	0.00			
210 PERS	29,431	0	0	0.00	0	0.00			
213 PERS UAL Contribution	56,742	0	0	0.00	0	0.00			
220 Social Security Administration	31,437	0	0	0.00	0	0.00			
231 Worker's Compensation	2,766	0	0	0.00	0	0.00			
232 Unemployment Compensation	822	0	0	0.00	0	0.00			
233 Oregon Paid Leave	2,371	0	0	0.00	0	0.00			
240 Contractual Employee Benefits	78,990	0	0	0.00	0	0.00			
310 Instructional Services	64,000	0	0	0.00	0	0.00			
360 Charter School Payments	67,732	0	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	241,792	0	0	0.00	0	0.00			
410 Consumable Supplies and Mat	10,344	0	0	0.00	0	0.00			
420 Textbooks	842,331	0	0	0.00	0	0.00			
470 Computer Software	24,420	0	0	0.00	0	0.00			
480 Computer Hardware	155,170	0	0	0.00	0	0.00			
	2,034,255	0	0	0.00	0	0.00			
FUND 208 TOTAL EXPEND.	2,034,255	0	0	0.00	0	0.00			

ESSER III (Elementary and Secondary School Emergency Relief) was a prior year federal grant. Nothing is budgeted for the upcoming year.

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
TITLE I Revenue (Fund 212 for 2026-27, Fund 214 for 2025-26)									
4500 Revenue from Fed. Sources	688,257	696,752	730,000	0.00	1,064,230				
5400 Beginning Fund Balance	0	0	50,000	0.00	0				
TITLE I TOTAL RESOURCES	688,257	696,752	780,000	0.00	1,064,230				

Title I is a federal program that provides financial assistance to public schools with high numbers or percentages of economically disadvantaged children to ensure these students meet academic achievement standards. For internal tracking, fund number 214 was used for the 2025-2026 fiscal year and fund number 212 will be used for the 2026-2027 fiscal year.

212/214-1272 Title I Fund - Instructional Services (Fund 212 for 2026-27, Fund 214 for 2025-26)

111 Licensed Salaries	193,177	139,142	220,395	3.25	250,363	3.50			
112 Classified Salaries	112,904	150,551	195,362	7.06	310,291	10.22			
121 Substitutes - Licensed	4,392	2,755	0	0.00	0	0.00			
122 Substitutes - Classified	10,006	11,597	0	0.00	0	0.00			
123 Temporary - Licensed	12,948	14,099	0	0.00	0	0.00			
124 Temporary - Classified	5,764	0	0	0.00	0	0.00			
134 Licensed Extra Duty	18,728	25,392	5,000	0.00	20,000	0.00			
135 Classified Extra Duty	2,897	1,684	0	0.00	0	0.00			
210 PERS	27,368	24,482	71,529	0.00	98,711	0.00			
213 PERS UAL Contribution	57,872	52,534	54,699	0.00	75,485	0.00			
220 Social Security Administration	25,833	24,913	32,188	0.00	44,420	0.00			
231 Worker's Compensation	1,103	1,051	1,683	0.00	2,903	0.00			
232 Unemployment Compensation	674	651	6,311	0.00	8,710	0.00			
233 Oregon Paid Leave	1,970	2,019	2,525	0.00	3,484	0.00			
240 Contractual Employee Benefits	54,975	53,216	70,000	0.00	100,000	0.00			
245 District Paid Deferred Comp	75	75	0	0.00	0	0.00			
312 Instrl. Program Improvement	0	0	7,800	0.00	0	0.00			
340 Travel	6,152	11,458	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	2,250	0	0	0.00	0	0.00			
410 Consumable Supplies and Mat	31,889	36,806	0	0.00	29,938	0.00			
460 Non-consumable Items	1,512	88	0	0.00	0	0.00			
470 Computer Software	237	14,577	0	0.00	0	0.00			
640 Dues and Fees	3,295	0	0	0.00	0	0.00			
	576,021	567,090	667,492	10.31	944,304	13.72			

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
212/214-2490 Title I Fund - Support Services (Fund 212 for 2026-27, Fund 214 for 2025-26)									
312 Instruction Services	0	4,500	0	0.00	0	0.00			
113 Administrators	45,553	49,245	51,736	0.00	53,423	0.40			
210 PERS	3,722	3,965	8,795	0.00	9,082	0.00			
213 PERS UAL Contribution	7,894	8,593	6,726	0.00	6,945	0.00			
220 Social Security Administration	3,422	3,713	3,958	0.00	4,087	0.00			
231 Worker's Compensation	130	140	207	0.00	267	0.00			
232 Unemployment Compensation	89	97	776	0.00	801	0.00			
233 Oregon Paid Leave	222	301	310	0.00	321	0.00			
240 Contractual Employee Benefits	6,965	7,325	5,000	0.00	5,000	0.00			
245 District Paid Deferred Comp	240	240	0	0.00	0	0.00			
	68,236	78,119	77,509	0.00	79,926	0.40			
212/214-2520 Title I Fund - Fiscal Services (Fund 212 for 2026-27, Fund 214 for 2025-26)									
690 Grant Indirect Charges	34,095	42,058	35,000	0.00	40,000	0.00			
	34,095	42,058	35,000	0.00	40,000	0.00			
212/214-3390 Title I Fund - Community Services (Fund 212 for 2026-27, Fund 214 for 2025-26)									
410 Consumable Supplies and Mat	9,906	9,486	0	0.00	0	0.00			
	9,906	9,486	0	0.00	0	0.00			
TITLE I FUND TOTAL EXPEND.	688,258	696,752	780,001	10.31	1,064,230	14.12			

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE 26-27			FTE 26-27
Other Special Revenue Funds (Fund 219)									
3199 Other Unrestricted Grants	0	0	750,000	0.00	750,000	0.00			
5400 Beginning Fund Balance	5,785	0	0	0.00	0	0.00			
FUND 219 TOTAL RESOURCES	5,785	0	750,000	0.00	750,000	0.00	0	0	0
219-1121 Other Special Revenue Funds - Junior High Programs									
460 Non-consumable Items	5,785	0	0	0.00	0	0.00			
	5,785	0	0	0.00	0	0.00			
219-2240 Other Special Revenue Funds - Instructional Development									
319 Other Instructional/Prof/Tech	0	0	750,000	0.00	750,000	0.00			
	0	0	750,000	0.00	750,000	0.00			
FUND 219 TOTAL EXPEND.	5,785	0	750,000	0.00	750,000	0.00			

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



Students in Steve Thorpe’s Applied Math class at Sweet Home High School learn how the Pythagorean Theorem is used in real careers. With the help of local business owner and Sweet Home High School graduate Andrew Swanson (AC Tile), students practiced pulling right angles and making sure lines are square, a skill used every day in construction and the trades.

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
Title II-A Teacher Training Grant Revenue (Fund 224, 225, 226)									
4500 Revenue from Fed. Sources	105,474	113,990	100,000	0.00	93,644	0.00			
5400 Beginning Fund Balance	0	0	30,000	0.00	0	0.00			
TITLE II-A TOTAL RESOURCES	105,474	113,990	130,000	0.00	93,644	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 225 will be used for the 2026-2027 fiscal year, fund number 224 was used for the 2025-2026 fiscal year and fund number 226 was used for the 2024-2025 fiscal year.

224/225/226-2210 Title II-A Improve. Instruction Services (F224 for 2025-26, F225 for 2026-27, F226 for 2024-25)

111 Licensed Salaries	113	0	0	0.00	0	0.00			
121 Substitutes - Licensed	5,777	212	0	0.00	0	0.00			
134 Licensed Extra Duty	31,000	11,260	0	0.00	0	0.00			
210 PERS	2,555	962	0	0.00	0	0.00			
213 PERS UAL Contribution	5,277	1,807	0	0.00	0	0.00			
220 Social Security Administration	2,746	851	0	0.00	0	0.00			
231 Worker's Compensation	112	34	0	0.00	0	0.00			
232 Unemployment Compensation	72	22	0	0.00	0	0.00			
233 Oregon Paid Leave	214	69	0	0.00	0	0.00			
240 Contractual Employee Benefits	247	0	0	0.00	0	0.00			
340 Travel	17,494	13,637	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	0	36,080	0	0.00	0	0.00			
410 Consumable Supplies and Mat	1,476	3,014	0	0.00	0	0.00			
470 Computer Software	0	-2,377	0	0.00	0	0.00			
	67,083	65,571	0	0.00	0	0.00			

224/225/226-2211 Title II-A Service Area Direction (F224 for 2025-26, F225 for 2026-27, F226 for 2024-25)

112 Classified Salaries	18,902	14,609	17,573	0.41	0	0.00			
210 PERS	1,311	551	2,987	0.00	0	0.00			
213 PERS UAL Contribution	2,781	1,196	2,284	0.00	0	0.00			
220 Social Security Administration	1,202	1,036	1,344	0.00	0	0.00			
231 Worker's Compensation	51	45	70	0.00	0	0.00			
232 Unemployment Compensation	30	27	264	0.00	0	0.00			
233 Oregon Paid Leave	76	84	105	0.00	0	0.00			
240 Contractual Employee Benefits	1,723	5,239	0	0.00	0	0.00			
	26,076	22,787	24,629	0.41	0	0.00			

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
224/225/226-2240 Title II-A Staff Development (F224 for 2025-26, F225 for 2026-27, F226 for 2024-25)									
134 Licensed Extra Duty	2,500	80	0	0.00	0	0.00			
135 Classified Extra Duty	2,000	274	0	0.00	0	0.00			
210 PERS	341	20	0	0.00	0	0.00			
213 PERS UAL Contribution	679	40	0	0.00	0	0.00			
220 Social Security Administration	337	26	0	0.00	0	0.00			
231 Worker's Compensation	18	1	0	0.00	0	0.00			
232 Unemployment Compensation	9	1	0	0.00	0	0.00			
233 Oregon Paid Leave	25	2	0	0.00	0	0.00			
310 Instructional Services	0	0	101,371	0.00	89,644	0.00			
340 Travel	6,405	12,035	0	0.00	0	0.00			
640 Dues and Fees	0	2,500	0	0.00	0	0.00			
	12,314	14,979	101,371	0.00	89,644	0.00			
224/225/226-2520 Title II-A Fiscal Services (F224 for 2025-26, F225 for 2026-27, F226 for 2024-25)									
690 Grant Indirect Charges	0	10,653	4,000	0.00	4,000	0.00			
	0	10,653	4,000	0.00	4,000	0.00			
TITLE II-A TOTAL EXPEND.	105,473	113,990	130,000	0.41	93,644	0.00			



Sweet Home High School chemistry students explore the science of enthalpy — the amount of heat energy in a system — by making ice cream in a bag. This hands-on lab helped demonstrate how heat moves during chemical and physical processes.

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
Title IV-A Teacher Support (Fund 227 for 2025-226, Fund 228 for 2026-27)									
4500 Revenue from Federal Sources	46,068	56,473	50,000	0.00	83,070	0.00			
TITLE IV-A TOTAL RESOURCES	46,068	56,473	50,000	0.00	83,070	0.00			

227/228-2240 Title IV-A Teacher Support (Fund 227 for 2025-2026, Fund 228 for 2026-2027)

121 Substitutes - Licensed	0	4,450	0	0.00	0	0.00			
135 Classified Extra Duty	2,907	470	0	0.00	0	0.00			
210 PERS	252	132	0	0.00	0	0.00			
213 PERS UAL Contribution	489	347	0	0.00	0	0.00			
220 Social Security Administration	216	376	0	0.00	0	0.00			
231 Worker's Compensation	9	15	0	0.00	0	0.00			
232 Unemployment Compensation	6	10	0	0.00	0	0.00			
233 Oregon Paid Leave	17	30	0	0.00	0	0.00			
340 Travel	0	4,107	0	0.00	0	0.00			
410 Consumable Supplies and Mat	39,112	1,328	48,000	0.00	80,070	0.00			
470 Computer Software	0	37,576	0	0.00	0	0.00			
480 Computer Hardware	0	2,302	0	0.00	0	0.00			
640 Dues and Fees	3,060	0	0	0.00	0	0.00			
	46,068	51,143	48,000	0.00	80,070	0.00			

227/228-2520 Title IV-A Fiscal Services (Fund 227 for 2025-2026, Fund 228 for 2026-2027)

22690 Grant Indirect Charges	0	5,329	2,000	0.00	3,000	0.00			
	0	5,329	2,000	0.00	3,000	0.00			

TITLE IV-A TOTAL EXPEND.	46,068	56,473	50,000	0.00	83,070	0.00			
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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 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
Carl Perkins Vocational Grant Revenue (Fund 231 for 2026-27, Fund 232 for 2025-26)									
4500 Revenue from Fed. Sources	42,419	45,179	40000	0.00	50,000	0.00			
C. PERKINS RESOURCES	42,419	45,179	40,000	0.00	50,000	0.00			
231/232-1131 Carl Perkins Vocational Grant - HS Instruction (F231 for 2026-27, F232 for 2025-26)									
121 Substitutes - Licensed	2,579	3,258	0	0.00	0	0.00			
210 PERS	74	74	0	0.00	0	0.00			
213 PERS UAL Contribution	227	199	0	0.00	0	0.00			
220 Social Security Administration	197	246	0	0.00	0	0.00			
231 Worker's Compensation	8	13	0	0.00	0	0.00			
232 Unemployment Compensation	5	6	0	0.00	0	0.00			
233 Oregon Paid Leave	15	20	0	0.00	0	0.00			
240 Contractual Employee Benefits	7	0	0	0.00	0	0.00			
340 Travel	7,084	12,438	0	0.00	0	0.00			
410 Consumable Supplies and Mat	1,653	825	0	0.00	0	0.00			
460 Non-consumable Items	30,570	28,100	40,000	0.00	50,000	0.00			
	42,419	45,179	40,000	0.00	50,000	0.00			
FUND 231/232 TOTAL EXPEND.	42,419	45,179	40,000	0.00	50,000	0.00			

Carl Perkins is a federal program that aims to increase the quality of vocational/technical education within the United States. It is named for a former member of Congress. For internal tracking, fund number 232 was used for the 2025-26 fiscal year and fund number 231 will be used for the 2026-27 fiscal year.

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE 26-27			FTE 26-27
PERS Reserve Fund Revenue (Fund 235)									
5200 Interfund Transfers	100,000	100,000	100,000	0.00	100,000	0.00			
5400 Beginning Fund Balance	0	100,000	200,000	0.00	0	0.00			
FUND 235 TOTAL RESOURCES	100,000	200,000	300,000	0.00	100,000	0.00			
235-5400 PERS Reserve Fund - Payments to PERS									
680 PERS UAL Payments	0	0	300,000	0.00	0	0.00			
	0	0	300,000	0.00	0	0.00			
235-6110 PERS Reserve Fund - Operating Contingency									
810 Planned Reserve	0	0	0	0.00	100,000	0.00			
	0	0	0	0.00	100,000	0.00			
FUND 235 TOTAL EXPEND.	0	0	300,000	0.00	100,000	0.00			

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



Sweet Home High School students Caden Foley and Kaylie Cooley earned their FFA State Degrees this year, one of the highest honors the Oregon FFA Association can award. Fewer than 2 percent of all FFA members earn the State Degree.

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
Outdoor School - Ballot Measure 99 Revenue (Fund 238)									
3299 Other Restricted Grants-in-aid	72,786	82,740	85,000	0.00	85,000	0.00			
5400 Beginning Fund Balance	14,477	16,583	0	0.00	0	0.00			
FUND 238 TOTAL RESOURCES	87,263	99,323	85,000	0.00	85,000	0.00			

238-1111 Outdoor School - Elementary Instruction

122 Substitutes - Classified	1,422	1,619	0	0.00	0	0.00			
134 Licensed Extra Duty	3,750	2,250	0	0.00	0	0.00			
135 Classified Extra Duty	1,500	1,200	0	0.00	0	0.00			
210 PERS	468	440	0	0.00	0	0.00			
213 PERS UAL Contribution	977	853	0	0.00	0	0.00			
220 Social Security Administration	506	375	0	0.00	0	0.00			
231 Worker's Compensation	19	15	0	0.00	0	0.00			
232 Unemployment Compensation	13	10	0	0.00	0	0.00			
233 Oregon Paid Leave	41	30	0	0.00	0	0.00			
310 Instructional/Prof/Technical	61,775	14,303	85,000	0.00	85,000	0.00			
340 Travel	209	436	0	0.00	0	0.00			
410 Consumable Supplies and Mat	0	60,908	0	0.00	0	0.00			
	70,680	82,439	85,000	0.00	85,000	0.00			

FUND 238 TOTAL EXPEND.	70,680	82,439	85,000	0.00	85,000	0.00			
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This state supported grant provides Outdoor School learning opportunities for students.



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

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE			FTE
Health & Social Services Revenue (Fund 244)									
1990 Miscellaneous	5,300	0	0	0.00	0	0.00			
3299 Other Restricted Grants-in-aid	228,595	156,296	100,000	0.00	150,000	0.00			
5400 Beginning Fund Balance	127,596	213,913	65,000	0.00	100,000	0.00			
FUND 244 TOTAL RESOURCES	361,491	370,209	165,000	0.00	250,000	0.00			
244-2130 Health & Social Service Fund - Health Services									
111 Licensed Salaries	58,425	61,628	63,487	1.00	67,494	1.00			
114 Managerial - Classified	22,744	23,995	24,715	0.40	25,521	0.40			
210 PERS	6,632	6,884	14,994	0.00	15,813	0.00			
213 PERS UAL Contribution	14,067	14,950	11,466	0.00	12,092	0.00			
220 Social Security Administration	5,502	5,857	6,747	0.00	7,116	0.00			
231 Worker's Compensation	241	251	353	0.00	465	0.00			
232 Unemployment Compensation	144	153	1,323	0.00	1,395	0.00			
233 Oregon Paid Leave	424	475	529	0.00	558	0.00			
240 Contractual Employee Benefits	23,341	24,601	26,000	0.00	30,000	0.00			
340 Travel	3,854	1,128	0	0.00	0	0.00			
389 Professional Services	0	0	0	0.00	89,547	0.00			
410 Consumable Supplies and Mat	12,205	13,451	15,385	0.00	0	0.00			
	147,578	153,373	165,000	1.40	250,000	1.40			
FUND 244 TOTAL EXPEND.	147,578	153,373	165,000	1.40	250,000	1.40			

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
Career Pathway Grant Revenue (Fund 245)									
3299 Other Restricted Grants-in-aid	5,178	4,308	0	0.00	5,000	0.00			
FUND 245 TOTAL RESOURCES	5,178	4,308	0	0.00	5,000	0.00			

245-1131 Career Pathways Grant - High School Programs

410 Consumable Supplies and Mat	5,178	4,104	0	0.00	5,000	0.00			
690 Grant Indirect Charges	0	204	0	0.00	0	0.00			
	5,178	4,308	0	0.00	5,000	0.00			
FUND 245 TOTAL EXPEND.	5,178	4,308	0	0.00	5,000	0.00			

The purpose of the Career Pathway Grant is to fund activities related to career and technical education programs of study that are pathways to high wage high demand jobs.



Elementary school students participate in a career fair at Sweet Home High School.

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
Student Investment Account Revenue (Fund 251)									
3299 Other Restricted Grants-in-aid	2,149,569	2,241,808	2,234,591	0.00	2,374,590	0.00			
FUND 251 TOTAL RESOURCES	2,149,569	2,241,808	2,234,591	0.00	2,374,590	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.

251-1111 - Student Investment Account - Elementary

111	Licensed Salaries	587,432	576,248	365,706	5.50	390,064	5.50
210	PERS	49,379	47,909	62,170	0.00	66,311	0.00
213	PERS UAL Contribution	99,538	98,489	47,542	0.00	50,708	0.00
220	Social Security Administration	42,536	41,870	27,977	0.00	29,840	0.00
231	Worker's Compensation	1,733	1,681	1,463	0.00	1,950	0.00
232	Unemployment Compensation	1,112	1,095	5,486	0.00	5,851	0.00
233	Oregon Paid Leave	3,337	3,394	2,194	0.00	2,340	0.00
240	Contractual Employee Benefits	156,449	160,347	175,000	0.00	175,000	0.00
245	District Paid Deferred Comp	300	300	0	0.00	0	0.00
		941,817	931,330	687,537	5.50	722,065	5.50

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE			FTE
251-1121 - Student Investment Account - Junior High									
111 Licensed Salaries	98,313	107,700	277,968	4.00	135,724	2.00			
112 Classified Salaries	24,758	24,836	28,174	0.94	29,907	0.94			
210 PERS	10,014	17,471	52,044	0.00	28,157	0.00			
213 PERS UAL Contribution	21,242	13,274	39,798	0.00	21,532	0.00			
220 Social Security Administration	8,960	10,787	23,420	0.00	12,671	0.00			
231 Worker's Compensation	369	228	1,225	0.00	828	0.00			
232 Unemployment Compensation	234	139	4,592	0.00	2,484	0.00			
233 Oregon Paid Leave	699	431	1,837	0.00	994	0.00			
240 Contractual Employee Benefits	19,095	20,115	50,000	0.00	40,000	0.00			
310 Instructional/Prof/Technical	0	0	24,393	0.00	49,491	0.00			
460 Non-consumable Items	25	0	0	0.00	0	0.00			
	183,709	194,980	503,450	4.94	321,789	2.94			
251-1122 - Student Investment Account - Junior High Extracurricular									
134 Licensed Extra Duty	5,000	5,000	9,000	0.00	5,000	0.00			
210 PERS	551	544	1,530	0.00	850	0.00			
213 PERS UAL Contribution	725	731	1,170	0.00	650	0.00			
220 Social Security Administration	375	376	689	0.00	383	0.00			
231 Worker's Compensation	14	14	36	0.00	25	0.00			
232 Unemployment Compensation	10	10	135	0.00	75	0.00			
233 Oregon Paid Leave	29	30	54	0.00	30	0.00			
340 Travel	265	0	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	12,098	18,569	15,000	0.00	20,000	0.00			
410 Consumable Supplies and Mat	5,300	0	5,000	0.00	10,000	0.00			
	24,367	25,274	32,614	0.00	37,013	0.00			
251-1131 - Student Investment Account - High School									
111 Licensed Salaries	63,159	66,588	71,148	1.00	75,405	1.00			
112 Classified Salaries	11,888	12,615	30,276	0.94	31,340	0.94			
210 PERS	6,131	6,368	17,242	0.00	18,147	0.00			
213 PERS UAL Contribution	13,006	13,829	13,185	0.00	13,877	0.00			
220 Social Security Administration	5,647	5,978	7,759	0.00	8,166	0.00			
231 Worker's Compensation	222	231	406	0.00	534	0.00			
232 Unemployment Compensation	148	156	1,521	0.00	1,601	0.00			
233 Oregon Paid Leave	442	485	609	0.00	640	0.00			
240 Contractual Employee Benefits	17,821	18,765	25,000	0.00	25,000	0.00			
389 Other Non-instr/Prof/Tech	37,034	0	0	0.00	0	0.00			
410 Consumable Supplies and Mat	50,511	47	0	0.00	0	0.00			
460 Non-consumable Items	22,001	0	0	0.00	0	0.00			
640 Dues and Fees	8,000	0	0	0.00	0	0.00			
	236,010	125,061	167,145	1.94	174,710	1.94			

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
251-1132 - Student Investment Account - High School Extracurricular									
134 Licensed Extra Duty	22,134	23,368	20,000	0.00	25,000	0.00			
135 Classified Extra Duty	1,182	1,712	0	0.00	0	0.00			
210 PERS	2,455	1,519	3,400	0.00	4,250	0.00			
213 PERS UAL Contribution	3,491	1,268	2,600	0.00	3,250	0.00			
220 Social Security Administration	1,715	1,857	1,530	0.00	1,913	0.00			
231 Worker's Compensation	68	72	80	0.00	125	0.00			
232 Unemployment Compensation	45	49	300	0.00	375	0.00			
233 Oregon Paid Leave	134	150	120	0.00	150	0.00			
389 Other Non-instr/Prof/Tech	23,357	79,452	91,792	0.00	115,000	0.00			
410 Consumable Supplies and Mat	4,191	0	0	0.00	0	0.00			
470 Computer Software	0	2,250	0	0.00	0	0.00			
640 Dues and Fees	0	4,190	0	0.00	0	0.00			
	58,771	115,887	119,822	0.00	150,063	0.00			
251-1220 - Student Investment Account - Students with Disabilities									
111 Licensed Salaries	52,226	0	0	0.00	0	0.00			
121 Substitutes - Licensed	1,721	0	0	0.00	0	0.00			
210 PERS	4,360	0	0	0.00	0	0.00			
213 PERS UAL Contribution	9,275	0	0	0.00	0	0.00			
220 Social Security Administration	4,105	0	0	0.00	0	0.00			
231 Worker's Compensation	161	0	0	0.00	0	0.00			
232 Unemployment Compensation	107	0	0	0.00	0	0.00			
233 Oregon Paid Leave	322	0	0	0.00	0	0.00			
240 Contractual Employee Benefits	16,629	0	0	0.00	0	0.00			
310 Instructional/Prof/Technical	148,090	0	150,000	0.00	0	0.00			
	236,997	0	150,000	0.00	0	0.00			
251-1280 - Student Investment Account - Alternative Education									
111 Licensed Salaries	62,420	74,362	80,524	1.00	83,150	1.00			
121 Substitutes - Licensed	9,987	5,368	0	0.00	0	0.00			
134 Licensed Extra Duty	2,781	0	0	0.00	0	0.00			
210 PERS	7,995	8,522	13,689	0.00	14,136	0.00			
213 PERS UAL Contribution	11,178	11,809	10,468	0.00	10,810	0.00			
220 Social Security Administration	5,751	6,096	6,160	0.00	6,361	0.00			
231 Worker's Compensation	218	229	322	0.00	416	0.00			
232 Unemployment Compensation	150	159	1,207	0.00	1,247	0.00			
233 Oregon Paid Leave	449	494	483	0.00	499	0.00			
240 Contractual Employee Benefits	2,538	2,586	15,000	0.00	15,000	0.00			
	103,468	109,625	127,854	1.00	131,618	1.00			
251-1288 - Student Investment Account - Charter Schools									
360 Charter School Payments	0	0	122,690	0.00	126,400	0.00			
	0	0	122,690	0.00	126,400	0.00			

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE 26-27			FTE 26-27
251-2120 - Student Investment Account - Guidance Services									
111 Licensed Salaries	195,988	214,160	156,822	2.50	166,877	2.50			
121 Substitutes - Licensed	774	1,986	0	0.00	0	0.00			
210 PERS	13,999	17,376	26,660	0.00	28,369	0.00			
213 PERS UAL Contribution	29,694	37,733	20,387	0.00	21,694	0.00			
220 Social Security	3,581	3,513	0	0.00	0	0.00			
220 Social Security Administration	11,230	12,424	11,997	0.00	12,766	0.00			
231 Workers Compensation	150	157	0	0.00	0	0.00			
231 Worker's Compensation	433	475	627	0.00	834	0.00			
232 Unemployment Compensation	382	411	2,352	0.00	2,503	0.00			
233 Oregon Paid Leave	1,163	1,292	941	0.00	1,001	0.00			
240 Contractual Employee Benefits	33,186	35,203	20,000	0.00	38,000	0.00			
245 District Paid Deferred Comp	150	150	0	0.00	0	0.00			
310 Instructional/Prof/Technical	0	337,127	0	0.00	350,000	0.00			
	290,729	662,006	239,786	2.50	622,046	2.50			
251-2210 - Student Investment Account - Instruction Services									
112 Classified Salaries	52,579	56,172	59,717	1.00	63,378	1.00			
132 Overtime Salaries	892	264	0	0.00	0	0.00			
210 PERS	4,369	4,543	10,152	0.00	10,774	0.00			
213 PERS UAL Contribution	9,267	9,848	7,763	0.00	8,239	0.00			
220 Social Security Administration	4,091	4,317	4,568	0.00	4,848	0.00			
231 Worker's Compensation	162	169	239	0.00	317	0.00			
232 Unemployment Compensation	107	113	896	0.00	951	0.00			
233 Oregon Paid Leave	273	350	358	0.00	380	0.00			
240 Contractual Employee Benefits	1,961	1,867	0	0.00	0	0.00			
	73,701	77,644	83,693	1.00	88,887	1.00			
FUND 251 TOTAL EXPEND.	2,149,569	2,241,808	2,234,591	16.88	2,374,590	14.88			

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
			25-26 Adopted	FTE Adptd		26-27 FTE			26-27 FTE
High School Success - Measure 98 - Revenue									
3299 Other Restricted Grants-in-aid	608,914	699,376	640,681	0.00	664,447	0.00			
FUND 252 TOTAL RESOURCES	608,914	699,376	640,681	0.00	664,447	0.00			

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

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

121 Substitutes - Licensed	825	0	0	0.00	0	0.00
210 PERS	34	0	0	0.00	0	0.00
213 PERS UAL Contribution	72	0	0	0.00	0	0.00
220 Social Security Administration	62	0	0	0.00	0	0.00
231 Worker's Compensation	3	0	0	0.00	0	0.00
232 Unemployment Compensation	2	0	0	0.00	0	0.00
233 Oregon Paid Leave	5	0	0	0.00	0	0.00
340 Travel	0	4,546	0	0.00	0	0.00
410 Consumable Supplies and Mat	7,669	10,543	0	0.00	0	0.00
470 Computer Software	0	1,742	0	0.00	0	0.00
480 Computer Hardware	1,577	2,204	0	0.00	0	0.00
	10,248	19,035	0	0.00	0	0.00

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

111 Licensed Salaries	108,727	113,123	111,647	1.75	112,292	1.88
112 Classified Salaries	44,217	55,556	88,139	2.63	94,240	2.69
114 Managerial - Classified	1,737	1,633	0	0.00	0	0.00
121 Substitutes - Licensed	5,434	6,775	0	0.00	0	0.00
122 Substitutes - Classified	0	1,478	0	0.00	0	0.00
124 Temporary - Classified	0	12,668	0	0.00	0	0.00
132 Overtime Salaries	0	1,500	0	0.00	0	0.00
134 Licensed Extra Duty	10,031	33,180	0	0.00	0	0.00
135 Classified Extra Duty	0	3,433	0	0.00	0	0.00
210 PERS	13,579	17,019	33,964	0.00	35,111	0.00
213 PERS UAL Contribution	28,099	28,369	25,972	0.00	26,849	0.00
220 Social Security Administration	13,371	17,836	15,284	0.00	15,800	0.00
231 Worker's Compensation	524	698	799	0.00	1,033	0.00
232 Unemployment Compensation	340	461	2,997	0.00	3,098	0.00
233 Oregon Paid Leave	1,038	1,446	1,199	0.00	1,239	0.00
240 Contractual Employee Benefits	16,943	18,545	60,000	0.00	40,000	0.00
310 Instructional/Prof/Technical	24,975	0	226,926	0.00	230,000	0.00
340 Travel	1,703	3,159	0	0.00	0	0.00
355 Printing and Binding	0	13	0	0.00	0	0.00
374 Other Tuition	1,450	917	0	0.00	0	0.00
389 Other Non-instr/Prof/Tech	1,800	0	0	0.00	0	0.00
410 Consumable Supplies and Mat	156,112	194,701	0	0.00	0	0.00
470 Computer Software	0	3,836	0	0.00	0	0.00
480 Computer Hardware	1,770	67,151	0	0.00	0	0.00
640 Dues and Fees	4,800	0	0	0.00	0	0.00
	436,651	583,496	566,926	4.38	559,662	4.56

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27		Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd		Apprvd 26-27	FTE		
252-1460 Measure 98 High School Success - Summer School									
124 Temporary - Classified	1,296	1,238	0	0.00	0	0.00			
210 PERS	106	101	0	0.00	0	0.00			
213 PERS UAL Contribution	225	215	0	0.00	0	0.00			
220 Social Security Administration	99	95	0	0.00	0	0.00			
231 Worker's Compensation	4	4	0	0.00	0	0.00			
232 Unemployment Compensation	3	2	0	0.00	0	0.00			
233 Oregon Paid Leave	0	8	0	0.00	0	0.00			
	1,733	1,663	0	0.00	0	0.00			
252-2120 Measure 98 High School Success - Guidance Services									
111 Licensed Salaries	46,271	53,330	52,626	1.00	57,445	1.00			
210 PERS	3,780	4,268	8,946	0.00	9,766	0.00			
213 PERS UAL Contribution	8,019	9,267	6,841	0.00	7,468	0.00			
220 Social Security Administration	3,399	3,970	4,026	0.00	4,395	0.00			
231 Worker's Compensation	141	158	211	0.00	287	0.00			
232 Unemployment Compensation	89	104	789	0.00	862	0.00			
233 Oregon Paid Leave	260	322	316	0.00	345	0.00			
240 Contractual Employee Benefits	15,314	17,529	0	0.00	0	0.00			
	77,273	88,948	73,755	1.00	80,567	1.00			
252-2410 Measure 98 High School Success - Administration									
114 Managerial - Classified	45,322	6,229	0	0.00	0	0.00			
220 Social Security Administration	0	5	0	0.00	0	0.00			
	45,322	6,235	0	0.00	0	0.00			
252-2520 Measure 98 High School Success - Fiscal Services									
690 Grant Indirect Charges	37,687	0	0	0.00	24,219	0.00			
	37,687	0	0	0.00	24,219	0.00			
FUND 252 TOTAL EXPEND.	608,914	699,376	640,681	5.38	664,447	5.56			

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals	Actuals	25-26	25-26	Proposed	Prop.	Apprvd	Adopted	Adptd
	23-24	24-25	Adopted	FTE Adptd	26-27	26-27 FTE	26-27	26-27	26-27 FTE
Farm to School Grant Revenue (Fund 254)									
3299 Other Restricted Grants-in-aid	10,871	0	20,000	0.00	15,000	0.00			
4500 Revenue from Federal Sources	10,689	5,519	0	0.00	0	0.00			
FUND 254 TOTAL RESOURCES	21,560	5,519	20,000	0.00	15,000	0.00			
254-3120 Farm to School Grant - Food Preparation									
450 Food - Food Service Only	21,560	5,519	20,000	0.00	15,000	0.00			
	21,560	5,519	20,000	0.00	15,000	0.00			
FUND 254 TOTAL EXPEND.	21,560	5,519	20,000	0.00	15,000	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 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE 26-27			FTE 26-27
State Summer School Grant Revenue (Fund 256)									
3299 Other Restricted Grants-in-aid	0	47,530	338,000	0.00	300,000	0.00			
FUND 256 TOTAL RESOURCES	0	47,530	338,000	0.00	300,000	0.00			
256-1460 State Summer Shool Grant - Summer Programs									
319 Other Instructional/Prof/Tech	0	0	338,000	0.00	300,000	0.00			
410 Consumable Supplies and Mat	0	47,530	0	0.00	0	0.00			
	0	47,530	338,000	0.00	300,000	0.00			
FUND 256 TOTAL EXPEND.	0	47,530	338,000	0.00	300,000	0.00			

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

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE 26-27			FTE 26-27
State Early Literacy Grant Revenue (Fund 258)									
3299 Other Restricted Grants-in-aid	163,459	160,863	304,489	0.00	154,490	0.00			
5400 Beginning Fund Balance	0	90,702	0	0.00	0	0.00			
FUND 258 TOTAL RESOURCES	163,459	251,565	304,489	0.00	154,490	0.00			
258-1111 State Early Literacy Grant - Elementary Programs									
111 Licensed Salaries	0	114,022	80,524	1.00	84,150	1.00			
210 PERS	0	11,463	13,689	0.00	14,306	0.00			
213 PERS UAL Contribution	0	17,580	10,468	0.00	10,940	0.00			
220 Social Security Administration	0	8,441	6,160	0.00	6,437	0.00			
231 Worker's Compensation	0	329	322	0.00	421	0.00			
232 Unemployment Compensation	0	217	1,208	0.00	1,262	0.00			
233 Oregon Paid Leave	0	684	483	0.00	505	0.00			
240 Contractual Employee Benefits	0	13,392	0	0.00	0	0.00			
245 District Paid Deferred Comp	0	150	0	0.00	0	0.00			
310 Instructional/Prof/Technical	0	0	191,635	0.00	30,470	0.00			
340 Travel	0	2,641	0	0.00	0	0.00			
410 Consumable Supplies and Mat	0	5,678	0	0.00	0	0.00			
420 Textbooks	2,610	0	0	0.00	0	0.00			
640 Dues and Fees	0	29	0	0.00	0	0.00			
	2,610	174,626	304,489	1.00	148,490	1.00			
258-1460 State Early Literacy Grant - Summer Programs									
123 Temporary - Licensed	0	23,588	0	0.00	0	0.00			
124 Temporary - Classified	0	24,141	0	0.00	0	0.00			
210 PERS	0	3,873	0	0.00	0	0.00			
213 PERS UAL Contribution	0	7,697	0	0.00	0	0.00			
220 Social Security Administration	0	3,641	0	0.00	0	0.00			
231 Workers Compensation	0	147	0	0.00	0	0.00			
232 Unemployment Compensation	0	95	0	0.00	0	0.00			
233 Oregon Paid Leave	0	295	0	0.00	0	0.00			
410 Consumable Supplies and Mat	0	884	0	0.00	0	0.00			
	0	64,361	0	0.00	0	0.00			
258-2210 State Early Literacy Grant - Instruction Services									
410 Consumable Supplies and Mat	67,147	0	0	0.00	0	0.00			
640 Dues and Fees	3,000	0	0	0.00	0	0.00			
	70,147	0	0	0.00	0	0.00			
258-2520 State Early Literacy Grant - Fiscal Services									
690 Grant Indirect Charges	0	12,579	0	0.00	6,000	0.00			
	0	12,579	0	0.00	6,000	0.00			
FUND 258 TOTAL EXPEND.	72,757	251,566	304,489	1.00	154,490	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 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE 26-27			FTE 26-27
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	540,927	479,843	0	0.00	0	0.00			
5400 Beginning Fund Balance	562,555	591,681	600,000	0.00	600,000	0.00			
FUND 260 TOTAL RESOURCES	1,103,482	1,071,524	1,600,000	0.00	1,600,000	0.00			
260-1113 Student Body Activity Fund - Elementary									
410 Consumable Supplies and Mat	19,244	28,862	700,000	0.00	700,000	0.00			
	19,244	28,862	700,000	0.00	700,000	0.00			
260-1122 Student Body Activity Fund - Junior High									
410 Consumable Supplies and Mat	9,243	0	0	0.00	0	0.00			
	9,243	0	0	0.00	0	0.00			
260-1132 Student Body Activity Fund - High School									
410 Consumable Supplies and Mat	483,314	349,433	900,000	0.00	900,000	0.00			
	483,314	349,433	900,000	0.00	900,000	0.00			
FUND 260 TOTAL EXPEND.	511,801	378,295	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 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
IDEA Revenue (Funds 270 to 279 with Fund 272 for 2025-26, Fund 274 for 2026-27)									
4500 Revenue from Fed. Sources	576,384	765,998	605,000	0.00	625,000	0.00			
IDEA TOTAL RESOURCES	576,384	765,998	605,000	0.00	625,000	0.00			

The Federal Individuals with Disabilities Education Act provides financial assistance to help meet the unique learning needs of eligible children with disabilities. For internal tracking, fund number 272 was used during the 2024-2026 fiscal year and fund number 274 will be used during the 2026-2027 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 2026-27 & other misc. IDEA grants)

111 Licensed Salaries	0	4,113	0	0.00	0	0.00			
121 Substitutes - Licensed	4,916	0	0	0.00	0	0.00			
	4,916	4,113	0	0.00	0	0.00			

IDEA - 1250 Programs for Students w/Disabilities (272 for 2025-26, 274 for 2026-27 & other misc. IDEA grants)

111 Licensed Salaries	210,988	310,156	265,723	3.40	249,130	3.20			
112 Classified Salaries	2,814	0	0	0.00	0	0.00			
121 Substitutes - Licensed	2,992	7,642	0	0.00	0	0.00			
134 Licensed Extra Duty	25,680	3,880	3,000	0.00	6,000	0.00			
210 PERS	31,049	27,279	45,683	0.00	43,372	0.00			
213 PERS UAL Contribution	35,778	46,342	34,934	0.00	33,167	0.00			
220 Social Security Administration	17,483	23,561	20,557	0.00	19,517	0.00			
231 Worker's Compensation	929	928	1,075	0.00	1,276	0.00			
232 Unemployment Compensation	609	616	4,031	0.00	3,827	0.00			
233 Oregon Paid Leave	1,846	1,910	1,612	0.00	1,531	0.00			
240 Contractual Employee Benefits	52,390	71,655	48,000	0.00	65,000	0.00			
245 District Paid Deferred Comp	300	240	0	0.00	0	0.00			
313 Student Services	0	0	41,437	0.00	40,000	0.00			
340 Travel	0	13,800	0	0.00	0	0.00			
410 Consumable Supplies and Mat.	6,611	0	0	0.00	0	0.00			
640 Dues and Fees	2,415	0	0	0.00	0	0.00			
	391,884	508,009	466,053	3.40	462,820	3.20			

IDEA - 1260 Early Intervention (272 for 2025-26, 274 for 2026-27 & other misc. IDEA grants)

111 Licensed Salaries	0	57,228	45,336	0.60	62,282	0.80			
134 Licensed Extra Duty	0	0	6,000	0.00	0	0.00			
210 PERS	0	4,352	8,727	0.00	10,588	0.00			
213 PERS UAL Contribution	0	8,213	6,674	0.00	8,097	0.00			
220 Social Security Administration	0	4,148	3,927	0.00	4,765	0.00			
231 Worker's Compensation	0	165	205	0.00	311	0.00			
232 Unemployment Compensation	0	109	770	0.00	934	0.00			
233 Oregon Paid Leave	0	336	308	0.00	374	0.00			
240 Contractual Employee Benefits	0	13,531	12,000	0.00	12,000	0.00			
245 District Paid Deferred Comp	0	60	0	0.00	0	0.00			
310 Instructional Services	0	32,219	30,000	0.00	32,829	0.00			
313 Student Services	0	0	0	0.00	0	0.00			
	0	120,361	113,947	0.60	132,180	0.80			

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			Adopted	FTE Adptd					
IDEA - 2150 Speech (272 for 2025-26, 274 for 2026-27 & other misc. IDEA grants)									
111 Licensed Salaries	62,176	65,639	0	0.00	0	0.00			
112 Classified Salaries	33,993	19,961	0	0.00	0	0.00			
134 Licensed Extra Duty	3,000	0	0	0.00	0	0.00			
210 PERS	10,918	6,338	0	0.00	0	0.00			
213 PERS UAL Contribution	14,370	15,433	0	0.00	0	0.00			
220 Social Security Administration	6,924	6,427	0	0.00	0	0.00			
231 Worker's Compensation	296	308	0	0.00	0	0.00			
232 Unemployment Compensation	181	194	0	0.00	0	0.00			
233 Oregon Paid Leave	543	600	0	0.00	0	0.00			
240 Contractual Employee Benefits	17,728	18,376	0	0.00	0	0.00			
245 District Paid Deferred Comp	240	240	0	0.00	0	0.00			
	150,368	133,516	0	0.00	0	0.00			
IDEA - 2520 Fiscal Services (272 for 2025-26, 274 for 2026-27 & other misc. IDEA grants)									
690 Grant Indirect Charges	29,215	0	25,000	0.00	30,000	0.00			
	29,215	0	25,000	0.00	30,000	0.00			
IDEA TOTAL EXPENDITURES	576,383	765,999	605,000	4.00	625,000	4.00			

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
			25-26 Adopted	FTE Adptd		26-27 FTE			26-27 FTE
Early Retirement Liability Fund (Fund 280)									
5400 Beginning Fund Balance	551,368	536,704	500,000	0.00	460,000	0.00			
FUND 280 TOTAL RESOURCES	551,368	536,704	500,000	0.00	460,000	0.00			
280-2700 Early Retirement Liability Fund - Supplemental Retirement Payments									
116 Supplemental Retire. Stipends	13,376	28,089	50,000	0.00	50,000	0.00			
210 PERS	179	131	0	0.00	0	0.00			
220 Social Security Administration	1,023	2,129	3,825	0.00	3,825	0.00			
231 Worker's Compensation	10	8	0	0.00	0	0.00			
232 Unemployment Compensation	7	5	0	0.00	0	0.00			
233 Oregon Paid Leave	70	172	0	0.00	0	0.00			
	14,664	30,534	53,825	0.00	53,825	0.00			
280-6110 Early Retirement Fund - Operating Contingency									
810 Planned Reserve	0	0	446,175	0.00	406,175	0.00			
	0	0	446,175	0.00	406,175	0.00			
FUND 280 TOTAL EXPEND.	14,664	30,534	500,000	0.00	460,000	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 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE			FTE
JOSAI Fund Revenue (Fund 283)									
1920 Contributions/Donations	4,989	0	0	0.00	0	0.00			
5200 Interfund Transfers	7,500	7,500	7,500	0.00	7,500	0.00			
5400 Beginning Fund Balance	49,556	50,855	40,000	0.00	40,000	0.00			
FUND 283 TOTAL RESOURCES	62,045	58,355	47,500	0.00	47,500	0.00			

283-1490 JOSAI - Summer Programs

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

FUND 283 TOTAL EXPEND.	11,190	1,250	47,500	0.00	47,500	0.00			
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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 students will again visit Japan in the summer of 2026.

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
Bus Replacement Fund Revenue (Fund 289)									
1990 Miscellaneous	0	94,040	0	0.00	0	0.00			
3222 State School Fund - Trans.	0	148,557	85,000	0.00	80,000	0.00			
5400 Beginning Fund Balance	404,154	304,249	200,000	0.00	270,000	0.00			
FUND 289 TOTAL RESOURCES	404,154	546,846	285,000	0.00	350,000	0.00			
289-2550 Bus Replacement Fund - Student Transportation									
564 Bus Acquisition	99,905	276,256	285,000	0.00	350,000	0.00			
	99,905	276,256	285,000	0.00	350,000	0.00			
FUND 289 TOTAL EXPEND.	99,905	276,256	285,000	0.00	350,000	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 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
			25-26 Adopted	FTE Adptd					
Oak Heights Elementary State Seismic Grant Revenue (Fund 293)									
3299 Other Restricted Grants-in-aid	16,730	1,923,090	0	0.00	0	0.00			
FUND 293 TOTAL RESOURCES	16,730	1,923,090	0	0.00	0	0.00			

293-4150 State Seismic Grant - Oak Heights - Building Improvements

389 Other Non-instr/Prof/Tech	291,377	390,988	0	0.00	0	0.00			
590 Other Capital Outlay	230,869	1,532,102	0	0.00	0	0.00			
640 Dues and Fees	26,395	0	0	0.00	0	0.00			
	548,641	1,923,090	0	0.00	0	0.00			

FUND 293 TOTAL EXPEND.	548,641	1,923,090	0	0.00	0	0.00			
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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.



Construction work during the summer of 2024 on the Oak Heights Elementary School seismic project. Numerous improvements were made using District funds in addition to the grant funded seismic work.

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE 26-27			FTE 26-27
Curriculum/Instruction/Technology Fund Revenue (Fund 296)									
5200 Interfund Transfers	250,000	100,000	250,000	0.00	250,000	0.00			
5400 Beginning Fund Balance	1,017,011	1,265,392	950,000	0.00	1,000,000	0.00			
FUND 296 TOTAL RESOURCES	1,267,011	1,365,392	1,200,000	0.00	1,250,000	0.00			
296-1111 Curriculum, Instruction, Technology Fund - Elementary									
480 Computer Hardware	0	0	225,000	0.00	250,000	0.00			
	0	0	225,000	0.00	250,000	0.00			
296-1121 Curriculum, Instruction, Technology Fund - High School									
410 Consumable Supplies and Mat	319	0	0	0.00	0	0.00			
420 Textbooks	1,300	700	0	0.00	0	0.00			
	1,619	700	0	0.00	0	0.00			
296-6110 Curriculum, Instruction, Technology Fund - Operating Contingency									
810 Planned Reserve	0	0	975,000	0.00	1,000,000	0.00			
	0	0	975,000	0.00	1,000,000	0.00			
FUND 296 TOTAL EXPEND.	1,619	700	1,200,000	0.00	1,250,000	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 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE 26-27			FTE 26-27
Long Term Maintenance Fund Revenue (Fund 297)									
1510 Interest on Investments	332,500	514,500	200,000	0.00	200,000	0.00			
1920 Contributions/Donations	13,488	0	0	0.00	0	0.00			
1990 Miscellaneous	171,676	61,860	0	0.00	0	0.00			
3199 Unrestricted Grants-in-aid	311,685	293,566	200,000	0.00	200,000	0.00			
5200 Interfund Transfers	2,900,000	1,500,000	750,000	0.00	750,000	0.00			
5400 Beginning Fund Balance	6,316,131	10,045,480	10,000,000	0.00	10,250,000	0.00			
FUND 297 TOTAL RESOURCES	10,045,480	12,415,406	11,150,000	0.00	11,400,000	0.00			
297-2540 Long Term Maintenance Fund - Facilities									
389 Other Non-instr/Prof/Tech	0	5,000	50,000	0.00	75,000	0.00			
	0	5,000	50,000	0.00	75,000	0.00			
297-4150 Long Term Maintenance Fund - Building Improvements									
590 Other Capital Outlay	0	351,634	200,000	0.00	1,750,000	0.00			
	0	351,634	200,000	0.00	1,750,000	0.00			
297-6110 Long Term Maintenance Fund - Operating Contingency									
810 Planned Reserve	0	0	10,900,000	0.00	9,575,000	0.00			
	0	0	10,900,000	0.00	9,575,000	0.00			
FUND 297 TOTAL EXPEND.	0	356,634	11,150,000	0.00	11,400,000	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 indentified in the District's Long Term Facility plan.

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE			FTE
Senate Bill 1149 Energy Conservation Fund Revenue (Fund 298)									
1920 Contributions/Donations	62,997	81,375	60,000	0.00	60,000	0.00			
5400 Beginning Fund Balance	179,432	242,428	300,000	0.00	320,000	0.00			
FUND 298 TOTAL RESOURCES	242,429	323,803	360,000	0.00	380,000	0.00			
298-2540 SB 1149 Energy Conservation Fund - Facilities									
541 Initial and Addnl Equip Purch.	0	0	360,000	0.00	380,000	0.00			
	0	0	360,000	0.00	380,000	0.00			
FUND 298 TOTAL EXPEND.	0	0	360,000	0.00	380,000	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.



The Sweet Home High School Jazz Band performs at a Christmas concert.

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE			FTE
Nutrition Services Fund Revenue (Fund 299)									
1610 Daily Sales Food Service	7,652	5,903	2,000	0.00	5,000	0.00			
1630 Food Service-Special Function	12,207	119,615	20,000	0.00	30,000	0.00			
3102 SSF School Lunch Match	11,371	10,892	10,000	0.00	10,000	0.00			
3299 Other Restricted Grants-in-aid	177,404	212,719	200,000	0.00	200,000	0.00			
4500 Revenue from Fed. Sources	781,900	813,400	800,000	0.00	850,000	0.00			
4501 Ntl School Bkfst Reimburse	234,047	220,618	250,000	0.00	250,000	0.00			
4900 Rev for/on Behalf of the Dist	85,956	97,258	100,000	0.00	100,000	0.00			
5400 Beginning Fund Balance	618,270	444,167	400,000	0.00	325,000	0.00			
FUND 299 TOTAL RESOURCES	1,928,807	1,924,572	1,782,000	0.00	1,770,000	0.00			
299-3120 Nutrition Services - Food Preparation and Dispensing									
112 Classified Salaries	326,402	339,029	436,867	13.59	428,563	13.69			
114 Managerial - Classified	61,643	65,582	69,690	1.00	73,402	1.00			
122 Substitutes - Classified	34,201	40,256	30,000	0.00	40,000	0.00			
124 Temporary - Classified	8,417	31,654	25,000	0.00	0	0.00			
132 Overtime Salaries	289	241	0	0.00	0	0.00			
135 Classified Extra Duty	6,833	535	0	0.00	0	0.00			
210 PERS	31,885	36,825	95,465	0.00	92,134	0.00			
213 PERS UAL Contribution	67,575	78,133	73,002	0.00	70,455	0.00			
220 Social Security Administration	31,105	34,153	42,959	0.00	41,460	0.00			
231 Worker's Compensation	7,702	8,148	16,847	0.00	16,259	0.00			
232 Unemployment Compensation	808	886	8,423	0.00	8,129	0.00			
233 Oregon Paid Leave	2,274	2,768	3,369	0.00	3,252	0.00			
240 Contractual Employee Benefits	121,486	131,610	135,000	0.00	160,000	0.00			
340 Travel	3,248	1,156	0	0.00	2,000	0.00			
354 Advertising	168	566	0	0.00	0	0.00			
355 Printing and Binding	5	0	0	0.00	0	0.00			
389 Other Non-instr/Prof/Tech	4,108	5,103	20,000	0.00	20,000	0.00			
410 Consumable Supplies and Mat	56,530	55,901	80,000	0.00	80,000	0.00			
417 Supplies Maint Vehicles	163	5	0	0.00	0	0.00			
418 Food Supplies	421	0	0	0.00	0	0.00			
419 Commodities Used-Cafeteria	85,956	97,258	100,000	0.00	100,000	0.00			
450 Food - Food Service Only	536,095	560,701	615,000	0.00	615,000	0.00			
451 Commodity Fees	6,376	7,568	0	0.00	5,000	0.00			
460 Non-consumable Items	7,034	0	20,377	0.00	4,345	0.00			
542 Replacement Equipment Purch.	75,163	0	0	0.00	0	0.00			
640 Dues and Fees	8,753	9,313	10,000	0.00	10,000	0.00			
	1,484,640	1,507,393	1,782,000	14.59	1,770,000	14.69			
FUND 299 TOTAL EXPEND.	1,484,640	1,507,393	1,782,000	14.59	1,770,000	14.69			

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

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE 26-27			FTE 26-27
General Obligation Bond Debt Service Fund Revenue (Fund 300)									
1111 Current Year's Taxes	1,715,483	1,773,818	1,825,000	0.00	1,880,000	0.00			
1112 Prior Year's Taxes	31,779	33,839	35,000	0.00	35,000	0.00			
1510 Interest	5,256	6,086	0	0.00	5,000	0.00			
5400 Beginning Fund Balance	270,911	231,432	210,000	0.00	200,000	0.00			
FUND 300 TOTAL RESOURCES	2,023,429	2,045,175	2,070,000	0.00	2,120,000	0.00			
300-5110 General Obligation Bond Debt Service Fund - Payments									
610 Redemption of Principal	1,480,000	1,560,000	1,665,000	0.00	1,735,000	0.00			
621 Regular Interest	311,997	274,996	212,600	0.00	146,000	0.00			
	1,791,997	1,834,996	1,877,600	0.00	1,881,000	0.00			
300-7000 General Obligation Bond Debt Service Fund - Unappropriated Ending Fund Balance									
820 Reserved for Next Year	0	0	192,400	0.00	239,000	0.00			
	0	0	192,400	0.00	239,000	0.00			
FUND 300 TOTAL EXPEND.	1,791,997	1,834,996	2,070,000	0.00	2,120,000	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 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE 26-27			FTE 26-27
2002 PERS Debt Service Fund Revenue (Fund 310)									
1510 Interest on Investments	0	5,069	0	0.00	0	0.00			
1970 Services Provided Other Funds	1,792,100	1,499,037	1,700,000	0.00	1,100,000	0.00			
5400 Beginning Fund Balance	1,325,072	1,108,582	1,500,000	0.00	625,000	0.00			
FUND 310 TOTAL RESOURCES	3,117,172	2,612,688	3,200,000	0.00	1,725,000	0.00			
310-2649 2002 PERS Debt Service Fund - Other Services									
389 Other Non-instr/Prof/Tech	1,600	1,600	2,500	0.00	2,500	0.00			
	1,600	1,600	2,500	0.00	2,500	0.00			
310-5110 2002 PERS Debt Service Fund - Payments									
610 Redemption of Principal	775,000	865,000	965,000	0.00	1,075,000	0.00			
621 Regular Interest	231,990	188,978	140,970	0.00	87,413	0.00			
	1,006,990	1,053,978	1,105,970	0.00	1,162,413	0.00			
310-5400 2002 PERS Debt Service Fund - Payments to PERS									
680 PERS UAL Payments	1,000,000	0	1,700,000	0.00	0	0.00			
	1,000,000	0	1,700,000	0.00	0	0.00			
310-7000 2002 PERS Debt Service Fund - Unappropriated Ending Fund Balance									
820 Reserved for Next Year	0	0	391,530	0.00	560,087	0.00			
	0	0	391,530	0.00	560,087	0.00			
FUND 310 TOTAL EXPEND.	2,008,590	1,055,578	3,200,000	0.00	1,725,000	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 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE 26-27			FTE 26-27
2003 PERS Debt Service Fund Revenue (Fund 320)									
1510 Interest on Investments	0	5,907	0	0.00	0	0.00			
1970 Services Provided Other Funds	825,000	1,300,000	300,000	0.00	1,400,000	0.00			
5400 Beginning Fund Balance	1,407,025	1,054,155	1,100,000	0.00	500,000	0.00			
FUND 320 TOTAL RESOURCES	2,232,025	2,360,062	1,400,000	0.00	1,900,000	0.00			
320-2649 2003 PERS Debt Service Fund - Other Services									
389 Other Non-instr/Prof/Tech	1,600	1,600	2,500	0.00	2,500	0.00			
	1,600	1,600	2,500	0.00	2,500	0.00			
320-5110 2003 PERS Debt Service Fund - Payments									
610 Redemption of Principal	900,000	1,010,000	1,125,000	0.00	1,250,000	0.00			
621 Regular Interest	276,270	225,780	168,412	0.00	104,512	0.00			
	1,176,270	1,235,780	1,293,412	0.00	1,354,512	0.00			
320-7000 2003 PERS Debt Service Fund - Unappropriated Ending Fund Balance									
820 Reserved for Next Year	0	0	104,088	0.00	542,988	0.00			
	0	0	104,088	0.00	542,988	0.00			
FUND 320 TOTAL EXPEND.	1,177,870	1,237,380	1,400,000	0.00	1,900,000	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 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26		Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
			Adopted	FTE Adptd		26-27 FTE			26-27 FTE
Capital Projects Fund Revenue (Fund 400)									
3299 State Grant	0	0	0	0.00	12,252,000	0.00			
5110 Bond Proceeds	0	0	0	0.00	12,252,000	0.00			
5400 Beginning Fund Balance	591,932	591,932	0	0.00	0	0.00			
FUND 400 TOTAL RESOURCES	591,932	591,932	0	0.00	24,504,000	0.00			
400-4150 Capital Projects Fund - Facility Improvements									
520 Buildings Acquisition	0	591,932	0	0.00	12,252,000	0.00			
	0	591,932	0	0.00	12,252,000	0.00			
400-6110 Capital Projects Fund - Operating Contingency									
610 Planned Reserve	0	0	0	0.00	12,252,000	0.00			
	0	0	0	0.00	12,252,000	0.00			
FUND 400 TOTAL EXPEND.	0	591,932	0	0.00	24,504,000	0.00			
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	44,380,006	46,113,999	68,781,612	333.10	93,629,461	325.96			

Sweet Home School District 2026-2027 Proposed Budget

Full Time Equivalent (FTE) Staffing Comparison

General Fund

2025-26 Adopted Budget	# of Staff		2026-27 Proposed Budget	# of Staff	
	FTE	% of Total		FTE	% of Total
Licensed	113.0	40.6%	Licensed	109.6	40.5%
Classified/Confidential	148.4	53.3%	Classified/Confidential	143.9	53.2%
Admin./Supervisory	16.8	6.0%	Admin./Supervisory	16.8	6.2%
Total	278.2	100.0%	Total	270.3	100.0%

Other Funds

2025-26 Adopted Budget	# of Staff		2026-27 Proposed Budget	# of Staff	
	FTE	% of Total		FTE	% of Total
Licensed	25.0	46.8%	Licensed	24.4	43.8%
Classified/Confidential	26.6	49.8%	Classified/Confidential	29.5	53.0%
Admin./Supervisory	1.8	3.4%	Admin./Supervisory	1.8	3.2%
Total	53.4	100.0%	Total	55.7	100.0%

Total

2025-26 Adopted Budget	# of Staff		2026-27 Proposed Budget	# of Staff	
	FTE	% of Total		FTE	% of Total
Licensed	138.0	41.6%	Licensed	134.0	41.1%
Classified/Confidential	175.0	52.8%	Classified/Confidential	173.4	53.2%
Admin./Supervisory	18.6	5.6%	Admin./Supervisory	18.6	5.7%
Total	331.6	100.0%	Total	326.0	100.0%

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26 FTE Adptd	Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
General Fund Revenue Summary									
1111 Current Year's Taxes	5,744,982	5,965,387	6,050,000		6,325,000				
1112 Prior Year's Taxes	102,641	111,170	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	22,407,509	23,250,560	24,250,000		24,750,000				
3103 Common School Funds	308,626	317,170	319,351		318,487				
3104 State Managed County Timber	52,519	25,002	50,000		25,000				
Revenue Subject to SSF Formula	28,616,277	29,669,289	30,769,351		31,518,487				
1120 Local Option Taxes	319,283	334,795	335,000		350,000				
1311 Tuition from Individuals	0	0	0		0				
1312 Tuition from other Districts	0	0	0		0				
1510 Interest on Investments	944,009	830,124	700,000		750,000				
1800 Community Services Activities	35,732	50,358	40,000		50,000				
1910 Rentals	41,485	64,288	35,000		35,000				
1920 Contributions/Donations	0	3,235	0		0				
1960 Recovery of Prior Yr Expend	0	0	0		0				
1980 Fees Charged to Grants	100,998	70,822	60,000		70,000				
1990 Miscellaneous	103,319	150,273	50,000		60,000				
2102 General ESD	114,706	106,268	125,000		125,000				
3199 Other Unrestricted Grants-in-aid	420	0	0		0				
3299 Other Restricted Grants-in-aid	0	208,107	0		0				
4500 Revenue from Federal Sources	0	0	0		0				
4801 Federal Forest Fees	77,361	18,233	30,000		50,000				
5400 Resources-Beginning Fund Bal.	6,400,054	6,599,013	6,600,000		6,500,000				
Revenue Outside SSF Formula	8,137,367	8,435,516	7,975,000		7,990,000				
TOTAL	36,753,644	38,104,805	38,744,351		39,508,487				

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26 FTE Adptd	Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
General Fund Summary by Function Number									
1111 Primary	4,023,782	4,385,695	5,414,564	55.75	5,273,765	52.14			
1121 Junior High Programs	1,385,019	1,789,617	1,864,924	16.17	1,988,121	16.22			
1122 Junior High Extracurricular	89,109	99,323	97,598	0.00	105,480	0.00			
1131 High School Programs	3,065,809	3,594,344	4,009,255	33.25	4,003,746	32.50			
1132 High School Extracurricular	462,385	516,326	504,163	1.00	555,843	1.00			
1210 Programs for the Talented & Gifted	18,085	27,431	21,986	0.25	4,000	0.00			
1220 Restrictive Programs/Disabled	1,576,575	1,901,361	2,228,999	28.63	2,306,405	28.09			
1250 Less Restrictive Programs/Disab.	2,118,546	2,069,473	2,720,901	42.03	2,780,573	40.13			
1280 Alternative Education	143,562	170,864	228,686	3.50	340,974	4.38			
1288 Charter Schools	1,167,804	1,259,917	1,600,000	0.00	1,850,000	0.00			
1291 English Second Lang. Program	94,128	460	55,793	0.50	58,809	0.50			
1292 Teen Parent Program	18,300	19,320	20,820	0.20	21,896	0.20			
1460 Special Programs, Summer Sch.	11,586	18,860	16,117	0.00	18,233	0.00			
2115 Student Safety	0	0	65,000	0.00	65,000	0.00			
2120 Guidance Services	576,500	609,674	771,828	7.60	756,469	6.80			
2130 Health Services	3,374	4,205	16,000	0.00	16,000	0.00			
2140 Psychological Services	80	76	10,500	0.00	10,500	0.00			
2150 Speech/Audiology Services	137,463	163,637	301,748	2.74	332,472	2.74			
2190 Student Services Direction	335,124	373,526	550,254	3.00	575,632	3.00			
2210 Improvement of Instruction Svcs	107,886	195,249	194,573	0.50	160,550	0.00			
2211 Instruction Direction	206,598	219,734	246,630	1.58	266,562	1.59			
2222 Library/Media Center	351,011	380,642	431,077	6.25	445,669	6.25			
2230 Assessment & Testing	0	0	0	0.00	0	0.00			
2240 Instructional Staff Development	0	8,679	0	0.00	0	0.00			
2310 Board of Education Services	81,213	63,621	108,000	0.00	113,500	0.00			
2320 Superintendent's Office	483,349	460,284	446,619	2.00	470,262	2.00			
2410 Office of the Principal	2,055,233	2,220,529	2,519,354	20.41	2,608,117	20.41			
2520 Fiscal Services	429,646	524,475	589,170	4.40	592,837	4.00			
2540 Facility Operation & Maintenance	4,701,235	5,335,827	5,312,955	24.69	5,522,342	23.69			
2550 Student Transportation Services	1,774,010	1,902,852	2,307,337	19.06	2,421,765	19.06			
2574 Printing, Publishing, Duplicating	54,045	56,266	69,605	0.63	74,947	0.63			
2624 Planning Services	5,296	5,750	9,082	0.00	9,088	0.00			
2640 Staff Services	140,516	184,117	137,324	1.00	143,382	1.00			
2660 Technology Service	740,822	849,396	684,821	3.00	705,943	3.00			
2690 Other Support Services	140,589	190,877	225,000	0.00	225,000	0.00			
3300 Community Services	398,033	445,745	499,191	1.00	570,453	1.00			
5200 Interfund Transfers	3,257,500	1,707,500	1,107,500	0.00	1,107,500	0.00			
6110 Operating Contingency	0	0	3,356,977	0.00	3,006,652	0.00			
	30,154,213	31,755,652	38,744,351	279.14	39,508,487	270.33			

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals 23-24	Actuals 24-25	25-26 Adopted	25-26	Proposed 26-27	Prop.	Apprvd 26-27	Adopted 26-27	Adptd
				FTE Adptd		FTE 26-27			FTE 26-27
General Fund Summary by Object Number									
111 Licensed Salaries	5,807,228	6,561,098	7,659,031	113.85	7,612,654	109.60			
112 Classified Salaries	4,575,485	4,992,108	5,671,497	148.49	5,787,072	143.91			
113 Administrators	1,386,965	1,479,793	1,535,506	11.60	1,593,784	11.60			
114 Managerial	413,237	486,304	507,695	5.20	517,417	5.20			
121 Substitutes - Licensed	423,981	424,918	465,000		485,000				
122 Substitutes - Classified	402,546	531,950	433,000		503,000				
123 Temporary - Licensed	122,166	158,749	0		0				
124 Temporary - Classified	445,190	444,403	238,500		290,000				
132 Overtime Salaries	56,653	79,898	45,000		53,000				
134 Licensed Extra Duty	242,383	263,129	455,820		511,820				
135 Classified Extra Duty	202,805	234,724	17,160		17,160				
210 PERS	1,134,400	1,192,982	2,855,186		2,909,503				
213 PERS UAL Contribution	2,117,241	2,319,484	2,183,377		2,227,268				
220 Social Security	1,038,941	1,156,904	1,302,811		1,326,524				
231 Worker's Compensation	74,773	100,958	158,435		140,508				
232 Unemployment Compensation	26,958	30,223	255,453		256,041				
233 Oregon Paid Leave	76,693	94,457	102,181		102,416				
240 Contractual Employee Benefits	2,411,700	2,653,189	3,264,500		3,385,000				
241 Tuition Reimb. - Admin	0	1,239	10,000		10,000				
242 Tuition Reimb. - Certified	17,999	31,110	20,000		20,000				
243 Conference Reimb. - Certified	628	0	10,000		10,000				
244 Conference Reimb. - Classified	0	0	2,500		2,500				
245 District Paid Deferred Comp	15,660	16,885	17,700		23,050				
249 P Choice Enroll Fee	1,320	1,320	2,000		2,000				
310 Instructional/Prof/Tech Services	5,726	1,386	30,000		31,000				
319 Other Instruct/Prof/Tech Services	0	9,451	255,000		190,000				
321 Cleaning Services	19,538	20,598	20,000		20,000				
322 Repairs and Maint Services	57,731	64,310	73,110		77,360				
324 Rentals	0	3,198	8,000		6,000				
325 Electricity	321,967	364,963	408,500		432,500				
326 Fuel (Heating)	202,141	200,423	310,000		318,000				
327 Water and Sewage	217,991	207,158	259,500		270,000				
328 Garbage	88,761	91,710	104,000		110,000				
330 Student Transp. Services	110,480	74,985	125,850		132,600				
332 Non-reimbursable Student Trans.	0	0	2,000		0				
340 Travel	118,845	104,718	50,090		61,740				
351 Telephone/Internet Access	122,333	125,818	177,500		175,000				
353 Postage	14,870	14,757	25,000		25,000				
354 Advertising	1,769	2,314	3,500		3,500				
355 Printing and Binding	7,803	4,513	43,175		49,565				
360 Charter School Payments	1,167,804	1,259,917	1,600,000		1,850,000				

Sweet Home School District 2026-2027 Proposed Budget

Description	Actuals		25-26		Proposed 26-27	Prop. 26-27 FTE	Apprvd 26-27	Adopted 26-27	Adptd 26-27 FTE
	23-24	24-25	25-26 Adopted	25-26 FTE					
374 Other Tuition	0	79,050	165,000		300,000				
381 Audit Services	36,940	44,770	41,000		44,000				
382 Legal Services	23,736	3,310	20,000		20,000				
383 Architect/Engineering Services	68,923	102,388	35,000		35,000				
384 Negotiation Services	0	0	2,500		0				
388 Election Services	21,297	9,893	17,000		22,000				
389 Other Non-instr/Prof/Tech Svcs	788,430	1,248,375	703,000		714,500				
410 Consumable Supplies and Mat.	430,439	572,993	458,646		461,292				
412 Supplies Tires	0	0	15,000		15,000				
413 Supplies Vehicle Parts	54,971	47,820	70,000		70,000				
414 Supplies Custodial	171,019	136,862	157,500		167,500				
415 Supplies Maintenance	484,269	648,481	497,500		537,500				
416 Supplies Grounds	47,611	28,660	42,000		43,000				
417 Supplies Maint Vehicles	2,822	14,888	15,000		15,000				
420 Textbooks	934	26,738	1,970		1,470				
430 Library Books	11,917	7,201	17,900		17,500				
440 Periodicals	1,508	1,401	2,405		2,405				
460 Non-consumable Items	61,284	142,011	217,210		199,106				
470 Computer Software	260,498	183,716	105,791		160,605				
480 Computer Hardware	180,350	273,310	195,795		165,895				
520 Building Improvement	0	0	0		0				
541 Initial and Addnl Equip Purchase	0	14,861	0		0				
542 Replacement Equipment Purch.	195,609	32,085	80,000		80,000				
552 Vehicle Replacement	0	0	0		0				
564 Bus Acquisition	0	0	0		0				
640 Dues and Fees	140,979	148,254	118,080		126,580				
651 Liability Insurance	114,783	138,522	172,000		192,000				
653 Property Insurance Premiums	345,682	336,518	422,000		466,000				
655 Settlements	0	0	0		0				
711 Transfer to Josai	7,500	7,500	7,500		7,500				
712 Transfer to Long Term Maint	2,900,000	1,500,000	750,000		750,000				
713 Transfer to PERS Reserve Fund	100,000	100,000	100,000		100,000				
715 Transfer to Curric./Instruct. Fund	250,000	100,000	250,000		250,000				
718 Transfer to GO Bond Debt Service	0	0	0		0				
810 Planned Reserve	0	0	3,356,977		3,006,652				
TOTAL	30,154,212	31,755,651	38,744,351	279.14	39,508,487	270.31			

Budget Committee Notice

April 22, 2026

load chassis, is now the one (for volume) that will be used in the new model. The Beck team is at full capacity; they are not for 150,000 units in the first.

grade?
to efficiently use the space. They were going to other options to see how they use space.

men has said that the house area specifically is the real concern. The real concern is also in the parking lot. The point of the house area is to have the house on the lot. The house can be on the lot. The house can be on the lot. The house can be on the lot.

school also has plans for an extension to the west. The extension will be a two-story building. The extension will be a two-story building. The extension will be a two-story building.

remove, with the fit-out. The fit-out will be a two-story building. The fit-out will be a two-story building. The fit-out will be a two-story building.

see dry and convince it eligible to vote for L. Ogle is a Fresh-Sweet Home High School graduate.

April 22, 2026

Public Notices

NOTICE OF ANNUAL MEETING

The Annual Meeting of the Linn Soil and Water Conservation District will be held on Tuesday, May 12th at 5:00 p.m. at OSU Extension, 33830 Main Street, Sweet Home, Oregon. For further information or to RSVP, contact Debra Paul at 541-926-2485; email: debra.paul@oregon.net. (4/15-4/22)

Notice of Budget Committee Meetings: Two public meetings of the Budget Committee of the Sweet Home School District will be held on Tuesday, May 12, 2026 at 5:00 p.m. and on Thursday, May 14, 2026 at 5:30 p.m. The purpose of the meetings is to receive the budget message and to receive comment from the public on the proposed programs with the Budget Committee. This notice is also posted at <https://www.sweethomeor.gov>. (4/22)

Notice of Budget Committee Meeting
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Help Wanted

Foster Lake RV Resort looking for a part-time maintenance person or couple. Light maintenance duties, year round or seasonal. Must have their own RV, other housing options are available. RV housing preferred. Call for application, compensation package, and further details 541-367-5629. (4/15-4/29)

Wanted Motorhome

Wanted Motorhome, Travel Trailer or 5th Wheel 2005-2022. If it needs work or doesn't run that's okay. Willing to buy as is. Please call or text 541-401-2226. (4/22,4/29)

For Sale

For Sale 2017 Chevrolet Trax hatchback c... silver, power windows & locks, power mirrors, 65,700 miles \$9,995 firm. Phone calls only no text 541-401-2226. (4/22,4/29)

Furniture for Sale

For Sale: All Furniture including wood stove, and teachers desk 438-266-5245 (4/22)

Doggy Day & Night Care

Doggy Day & Night Care in Foster. More grass, less concrete. Where your pups can part of our pack. 541-619-5050 (4/15-4/29)

THE NEW ERA

1611 King James Bible

Interested in the 1611 King James Holy Bible? Take a look at kjb1611.org. Authentic 1611 facsimile, Gothic font, softcover. Questions or local showing: text/call Lebanon 541-401-5654 / Phoenix: 661-373-5378

Statewide Notices

SERVICES: DIVORCE \$130. Complete preparation. Includes children, custody, support, property and bills division. No court appearances. Divorced in 1-5 weeks possible. 503-772-5295. www.parslegalalternatives.com/legal@parson.com.

SERVICES: Donate your car, truck, boat, RV and more to support our veterans! Schedule a FAST, FREE vehicle pickup and receive a top tax deduction! Call Veteran Car Donations at 1-866-686-9255 today!

SERVICES: Get a break on your taxes! Donate your car, truck, or SUV to assist the blind and visually impaired. Arrange a swift, no-cost vehicle pickup and secure a generous tax credit for 2025. Call Heritage for the Blind Today at 1-844-533-9173 today!

SERVICES: Audien Hearing. The world's first hearing aid with touchscreen controls. No tiny buttons, apps, or prescriptions. 45-day risk free trial. Free shipping. Lifetime support. More than 1.5 million happy customers. Call Audien 1-844-587-1163.

SERVICES: Repairing or replacing appliances and home systems like heating and cooling can be costly. A home warranty plan can help. Start saving and get 30% off any plan today. Workmanship Guarantee included. Terms apply. Call Cinch Home Services 1-855-907-9919.

SERVICES: FreedomCare. Let your loved ones care for you and get paid! Paid by Medicaid. Choose family or friend as your paid caregiver. Check your eligibility today! Call FreedomCare now! 1-855-994-1589.

SERVICES: YMT Vacations. Over 50 guided tours available. Affordable, social and stress-free travel designed for mature travelers. Over tours include accommodations, transportation, baggage handling, sightseeing, entrance fees, a professional Tour Director and select meals. For a limited time SAVE \$250 on all tours. Call YMT today. 1-866-335-3689.

SERVICES: We buy 8,000 cars a week. Sell your old, busted or junk car with no hoops, hassles or headaches. Sell your car to Peddle. Easy three step process. Instant offer. Free pickup. Fast payment. Call 1-855-980-4332.

SERVICES: The bathroom of your dreams in as little as 1 day. Limited Time Offer - \$1000 off or No Payments and No Interest for 18 months for customers who qualify. BCI Bath & Shower. Many options available. Quality materials & professional installation. Senior & Military Discounts Available. Call Today! 1-844-847-9778.

CROSS



CLUES ACROSS

- Inventor of the anemographic lens
- Tune units (abbr.)
- Coat
- NY football player
- A way to consume
- Competition
- Monetary units
- Plant in the dairy family
- Ontario military rifle
- Small Polish village
- Relatively insignificant tree
- Content
- Early
- West on and on
- Type of IRA
- Short musical composition
- Invas

CLUES DOWN

- Current unit
- Blinds
- Soft creamy white cheese
- Opposite of west
- Young female cow
- Deep, narrow gorges
- Free-standing sculpture
- Finger
- Unusable
- Volcanic island in Fiji
- Not early
- Wid. date
- Be characteristic of
- Before
- Tall
- Resembles the otchich
- Million barrels per day (abbr.)
- War-torn city in Syria

SUDOKU

sweethomeor.gov/
(4/22).

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, 2026 to June 30, 2027 will be held at 1920 Long Street, Sweet Home, OR 97386. The meeting will take place on May 20, 2026 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 20, 2026 at OR 97386 between the hours of 8 a.m. and 4 p.m. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. This notice is also posted at <https://shsd55.or.gov/departments/business/> (4/22).

IN THE CIRCUIT COURT OF THE STATE OF OREGON FOR THE COUNTY OF LINN

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

Notice of Budget Committee Meeting

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Budget Calendar



2026-2027 PROPOSED BUDGET CALENDAR

Mon. - Dec. 15, 2025	Board can appoint Budget Committee members. BP-DBEA
Mon. - Dec. 15, 2025	Board Approval of 2025-26 Budget Calendar.
Wed. - April 29, 2026	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 8, 2026	Mail itemized list of public improvements included in budget to BOLI (WH-118 form) no later than 30 days prior to budget adoption.
Wed. - May 20, 2026	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.)
Thurs. - May 21, 2026	2nd Budget Committee Meeting (5 p.m.) (if necessary)
Fri. - May 22, 2026	3rd Budget Committee Meeting (5 p.m.) (if necessary)
Wed. - May 27, 2026	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 8, 2026	Regular Board Meeting: Public Hearing On The 2025-2026 Budget, Adoption, Make Appropriations, Declare The Tax Levy.
Wed. - July 15, 2026	Deadline to certify the tax levy to the County Assessor.

Proposed Legally Adopted Budget

PROPOSED LEGALLY ADOPTED BUDGET

GENERAL FUND (100)

Instruction	\$19,307,846
Support Services	\$15,516,037
Enterprise & Community Services	\$570,453
Facilities Acquisition & Construction	\$0
Transfers	\$1,107,500
Debt Service	\$0
Operating Contingency	\$3,006,652
Total	<u>\$39,508,488</u>

SPECIAL REVENUE FUND (200-299)

Instruction	\$6,248,612
Support Services	\$3,007,184
Enterprise & Community Services	\$1,785,000
Facilities Acquisition & Construction	\$1,750,000
Operating Contingency	\$11,081,175
Total	<u>\$23,871,971</u>

Debt Service Fund (300-320)

Support Service	\$5,000
Debt Service Fund Payments	\$4,397,925
PERS UAL Payments	\$0
Unappropriated - Committed (PERS funds)	\$1,149,675
Unappropriated - Restricted (GO funds)	\$192,400
Total	<u>\$5,745,000</u>

CAPITAL IMPROVEMENT FUND (400)

Facilities Acquisition & Construction	\$12,252,000
Operating Contingency	12,252,000
Total	<u>\$24,504,000</u>

OVERALL TOTAL

\$93,629,459

PROPERTY TAX INFORMATION

General Fund Permanent Rate	\$5.0057	per \$1,000 AV
Local Option (for Swimming Pool)	\$0.3000	per \$1,000 AV

Debt Service Fund (G.O. Bonds) \$1,995,000

ORS 294.456 (4)

For a school district or an education service district, the appropriations required under subsections (1) and (2) of this section must contain separate amounts in each major fund for each major function, as prescribed by the Department of Education in consultation with the Department of Revenue, including instruction, support services, enterprise and community services, facilities acquisition and construction, interfund revenue transfers, debt service and operating contingencies.