



MISSION: EMPOWERING EVERY STUDENT, ENRICHING EVERY MIND, TRANSFORMING EVERY FUTURE
VISION: TO BE A WORLD-CLASS EDUCATIONAL COMMUNITY WHERE ALL STUDENTS ARE PREPARED FOR FUTURE SUCCESS IN COLLEGE, CAREER, AND LIFE

DOCKET OF BUSINESS

April 29, 2026

Klamath Falls City Schools Lucile O'Neill Education Center Boardroom

1336 Avalon Street

Klamath Falls, Oregon 97603

BUDGET MEETING & PROPOSED BUDGET

For questions about accessibility or accommodations for persons with disabilities, or to request a translator, interpreter, or other communication aids, please contact Tara Bosse at (541) 883-4700 ext. 7123 or bosset@kfalls.k12.or.us

The board welcomes you to its annual Budget Message Meeting and Proposed Budget with Public Input. Public input is welcome and encouraged during the Public Comment segment of this meeting. All those wishing to address the board have previously submitted their comments which have been added into the official record.

1. **PRELIMINARY BUSINESS**
 1. Call to Order and Pledge of Allegiance
 2. Roll Call
 3. Public Welcome & Public Comment
2. **ACTION ITEM/NEW BUSINESS**
 1. Election of Budget Chair 2026-2027
 2. Election of Budget Vice Chair 2026-2027
3. **REPORTS**
 1. 2026-2027 Budget Message

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Klamath Falls City Schools

2026–2027 Budget Message



The development of the 2026–2027 budget reflects both the challenges and the commitments that define Klamath Falls City Schools. As we look ahead, we continue to navigate a financial landscape shaped by declining student enrollment, rising personnel costs, aging facilities, and uncertainty in federal education funding.

Enrollment trends remain a central factor in our budgeting process. Continued declines directly impact state funding, requiring us to make careful, strategic decisions to align resources with student needs while preserving the quality of our programs. In addition, the current application of the Oregon Department of Education's poverty metrics has resulted in a reduction in funding weights for the district, further tightening available resources.

At the same time, the district is experiencing increased financial pressure from growing Public Employees Retirement System (PERS) obligations, as well as rising costs associated with employee wages and benefits. We remain committed to honoring our staff by providing competitive compensation, recognizing that our educators and support personnel are the foundation of student success.

In addition to operational pressures, the district faces significant and ongoing facility needs. Four of our elementary schools are at or approaching a century in age, and our middle school campus is nearing the end of its functional lifespan. These aging facilities present increasing maintenance costs, operational inefficiencies, and challenges in providing modern learning environments that meet the needs of today's students. The district has completed comprehensive facility planning and has a clear understanding of its long-term infrastructure needs. In the coming years, we will engage our community in conversations about potential bond measures and other strategies to ensure our schools can support modern, high-quality learning environments.

Despite these pressures, our focus remains unchanged. Klamath Falls City Schools is dedicated to providing a world-class educational experience for every student. We are equally committed to ensuring that all students learn in environments that are safe, healthy, and supportive. Guided by our strategic priorities, we remain focused on improving outcomes for all students, including increasing graduation rates and ensuring every student is prepared for success beyond high school.

This budget reflects a balance between fiscal responsibility and our unwavering mission to serve students. Through thoughtful planning and continued community support, we will sustain the programs and opportunities that prepare our students for success in school and beyond while also addressing the critical facility needs that will shape the future of our district. We are committed to doing this work in a manner that is financially sustainable, ensuring that the district remains stable, resilient, and well-positioned to meet the needs of both current and future students.

Dr. Keith Brown-Superintendent

A handwritten signature in blue ink, appearing to read "KB", is written over a light blue horizontal line.

Klamath Falls City Schools



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2026-2027 Proposed Budget

Proposed by:

Dr. Keith Brown, Superintendent

Daymond Monteith, Executive Director of Operations

Charity VanWinkle, Business Manager

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Executive Summary

Klamath Falls City Schools 2026-2027 Proposed Budget

This Executive Summary includes the Superintendent’s Budget Message, which outlines the district’s vision and strategic priorities for the future of our schools and students. It serves as an introduction to the full budget document, providing context for the planning, development, and decision-making that shaped the 2026-2027 Klamath Falls City Schools (KFCS) budget.

This section is designed to give readers a concise overview of the key components of the budget and to guide them through the information presented throughout the document.

Contents

- Superintendent’s Budget Message
- Budget Document Format
- Budget Development Process and Timeline
- Board of Directors and Budget Committee
- 2026-2027 Administration
- Budget Overview

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The School Board and Budget Committee are responsible for the review, oversight, and approval of the district’s budget. The School Board formally adopts the budget, authorizes appropriations, and establishes the necessary tax levies to support district operations.

The Budget Overview section highlights significant year-over-year changes and provides insight into the financial priorities and adjustments reflected in the 2026-2027 budget.

2026-27 KFCS Budget Message

Superintendent Dr. Keith Brown

Superintendent's Budget Message to the Budget Committee and Board of Education

The development of the 2026–2027 budget reflects both the challenges and the commitments that define Klamath Falls City Schools. As we look ahead, we continue to navigate a financial landscape shaped by declining student enrollment, rising personnel costs, aging facilities, and uncertainty in federal education funding.

Enrollment trends remain a central factor in our budgeting process. Continued declines directly impact state funding, requiring us to make careful, strategic decisions to align resources with student needs while preserving the quality of our programs. In addition, the current application of the Oregon Department of Education’s poverty metrics has resulted in a reduction in funding weights for the district, further tightening available resources.

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This budget reflects a balance between fiscal responsibility and our unwavering mission to serve students. Through thoughtful planning and continued community support, we will sustain the programs and opportunities that prepare our students for success in school and beyond while also addressing the critical facility needs that will shape the future of our district. We are committed to doing this work in a manner that is financially sustainable, ensuring that the district remains stable, resilient, and well-positioned to meet the needs of both current and future students.

Dr. Keith Brown-Superintendent



Budget Document Format

Klamath Falls City Schools is proud to present the 2026-2027 Adopted Budget Document. This document is organized into four primary sections, each designed to provide a clear and comprehensive understanding of the district's operations, financial position, and strategic priorities.

Document Sections

- Executive Summary
- Organizational Section
- Financial Section
- Informational Section

Executive Summary

This section provides an introduction and overview of the entire budget document. It highlights key information, priorities, and outcomes, allowing readers to quickly understand the district's financial plan. Summary data, charts, and narrative explanations are included to present a high-level view of the budget.

Organizational Section

This section presents general information about Klamath Falls City Schools and its structure. It includes details such as the district's geographic area, number of schools, student enrollment, and staffing levels. Additionally, this section outlines key budgetary and financial policies, procedures, and regulations that guide fiscal management.

Financial Section

This section contains the district's detailed financial information across all funds. It provides descriptions of each fund, outlines major revenue sources, and categorizes expenditures. The section also includes required financial statements, along with numerical data and visual representations of general fund allocations by individual school.

Informational Section

This section includes supplemental materials that support the budget document. It features historical financial data, Forecast5 Analytics reports, and required legal documents associated with the budget development and adoption process.

Process & Timeline



2026-2027 BUDGET CALENDAR

Early March 2026	State Revenue projections due to district
(Friday) February 27, 2026	Per-student allocations distributed to sites
(Monday - Friday) March 23, 2025-March 27, 2026	Spring Break
(Friday) March 20, 2026	Site budget documents to Business Office
(Friday) March 27, 2026	Personnel budget to Business Office
(Thursday) April 2, 2026	Budget review with administrators @ L
(Wednesday) April 22, 2026	Budget Committee Training Work Session
(Monday)-(Friday) April 6, 2026-April 29, 2026	Budget preparation
(Wednesday) **April 29, 2026	**Budget Message/Public Input (6:00 p.m.) Determine if add or cut list is required *All Administrators expected to attend this meeting
(Wednesday to Wednesday) April 29, 2026-May 20, 2026	Add and/or Cut List Prepared
(Wednesday) **May 20, 2025	**Budget Committee Meeting & Budget Committee Approval (6:00 p.m.) *All administrators expected to attend
(Monday) June 8, 2026	Budget Adoption (6:00 p.m.) at Board Meeting

** Meetings which Administrators are asked to attend

Revised 12/1/2025 CV

Klamath Falls City Schools

Board of Education



Andrew Biggs

Zone 2 (At-large)

2025-2026 Board Chair

Term Expires 6/30/2027



Trina Perez

Zone 5 (Pelican)

2025-2026 Board Vice Chair

(Term Expires 6/30/2027)



Vanessa Bennett

Zone 3 (Conger)

Term Expires 6/30/2029



Kelsey Bitzer

Zone 6 (At-large)

(Term Expires 6/30/2029)



Kathy Hewitt

Zone 4 (Mills)

(Term Expires 6/30/2027)



Andrea Jensen

Zone 1 (Roosevelt)

Term Expires 6/30/2027



Nicole Trejo

Zone 7 (At-large)

(Term Expires 6/30/2029)

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Klamath Falls City Schools

Budget Committee

Brienne Humphrey

Term Expires

6/30/2026

Jayne Coslet

Term Expires

6/30/2029

Lori Theros

Term Expires

6/30/2027

Sarah Chase

Term Expires

6/30/2026

Paul Joyner

Term Expires

6/30/2026

Ethan DuBois

Term Expires

6/30/2029

Roibin Gray

Term Expires

6/30/2029

Klamath Falls City Schools

2026-2027 Administration

Name	Title
Keith Brown	Superintendent
Daymond Monteith	Executive Director of Operations
Fred Bartels	Executive Director of School Improvement
Renee Clark	Executive Director of Human Resources
Dena Haudenshield	Executive Director of Special Services
Brett Lemieux	Executive Director of Alternative Education
Gretchen Knutson	Assistant Principal, Special Programs
Wendy Glidden	SPED Admin Wellness
Holly Mancebo	Principal, KECDC
Joelene Grande	Assistant Principal, KECDC
Rodney Heyen	Principal, Klamath Union High School
Adam Randall	Assistant Principal, Klamath Union High School
Tyler Baker	Assistant Principal, Klamath Union High School
Toby Flackus	Principal of Alternative Education
TBD	Principal, Ponderosa Middle School
Katelyn Limb	Assistant Principal, Ponderosa Middle School
Sara Johnson	Principal, Conger Elementary School
Melinda Waggoner	Assistant Principal, Conger Elementary School
Liza Butler	Principal, Pelican Elementary School
Chelsea Woods	Principal, Mills Elementary School
Scott Olsen	Principal, Roosevelt Elementary School
Terry Bennett	Principal, Eagle Ridge High School

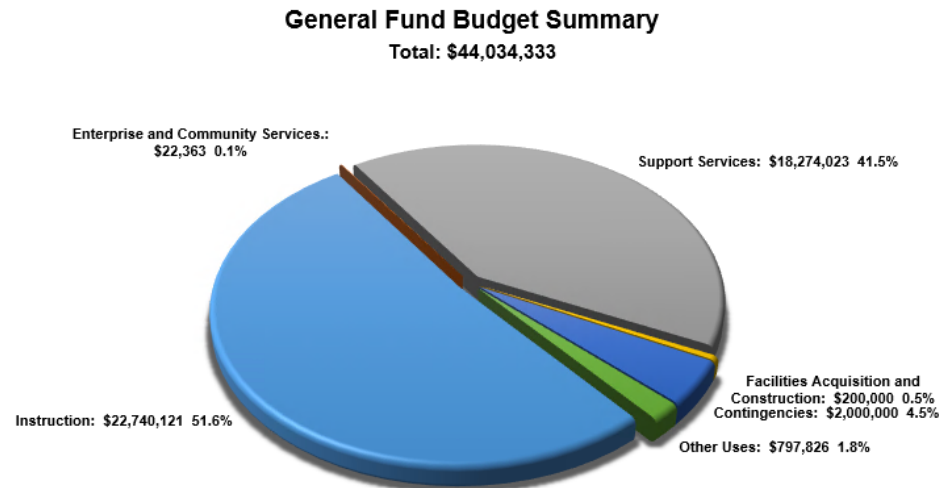
Klamath Falls City Schools

Budget Overview

Personnel costs represent the largest portion of the Klamath Falls City Schools budget, as is typical for most school districts. Approximately 80% of the General Fund is allocated to salaries, employee benefits, retirement contributions, and other personnel-related expenses. Across all funds, personnel costs account for roughly 50% of total expenditures.

The accompanying charts illustrate the composition of both the General Fund and All Funds budgets, providing a visual representation of how resources are allocated.

Teachers make up the largest share of district employees, reflecting the district's commitment to classroom instruction and student learning. School-based and student support staff—such as instructional aides, counselors, and specialists—also represent a significant portion of the workforce. Central administration and support staff comprise a smaller share, supporting district operations and ensuring effective system-wide management.



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2022/23 Actuals	2023/24 Actuals	General Fund Budget Summary		2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Function		\$	FTE	\$	FTE	\$
13,128,189	15,582,726	1000 - Instruction		21,474,168	210.98	22,740,121	206.05	22,740,121
12,140,289	13,978,036	2000 - Support Services		15,897,587	104.16	18,274,023	114.28	18,274,023
4,500	231	3000 - Enterprise and Community Services.		85,961	42.363	22,363		22,363
6,341,147	50,916	4000 - Facilities Acquisition and Construction		-	-	200,000		200,000
177,779	12,591,602	5000 - Other Uses		3,270,110	296,580	797,826		797,826
-	-	6000 - Contingencies		-	2,000,000	2,000,000		2,000,000
31,791,904	42,203,511	Total Function:		40,727,826	315.14	44,034,333	320.33	44,034,333

Klamath Falls City Schools

Organizational Section

CONTENTS

- District Mission, Vision and Aims
- District Overview
- District Boundary
- District At-a-Glance
- Funds Overview



Klamath Falls City Schools

Every student, every day, whatever it takes!

VISION: To be a world-class educational community where all students are prepared for future success in college, career and life.

AIM 1 – All Students Achieve at High Levels

Goal 1: Shared Leadership

Students, staff, and families will actively engage in leadership opportunities across all schools. Progress will be measured by increased participation in leadership roles and documented opportunities for student voice, collaboration, and decision-making at the classroom and school levels.

Goal 2: Student Engagement and Ownership

Students will consistently demonstrate engagement and ownership of their learning. Annual surveys of students, staff, and families will reflect increased confidence that students are doing their best work and are actively involved in their educational experience.

Goal 3: High-Quality Instruction and Support Systems

All schools will implement effective multi-tiered systems of support (MTSS) to ensure every student receives the instruction and interventions needed to succeed. Progress will be measured through school-based data, including academic growth, proficiency, and continuous improvement indicators.

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AIM 2 – All Students Develop the Skills for Life and Success

Goal 1: Positive Behavior and Life Skills

Schools will explicitly teach and reinforce positive behavior, responsibility, and life skills. Success will be measured by a reduction in behavioral referrals and increased demonstration of positive student behaviors.

Goal 2: Student Contribution and Service

All students will participate in meaningful service-learning experiences that connect classroom learning to real-world impact, helping develop civic responsibility and community engagement.

Goal 3: Safe, Supportive, and Inclusive Relationships

Schools will foster respectful, inclusive, and caring environments. Surveys of students and staff will show increased perceptions of belonging, safety, and positive relationships.

Goal 4: Health and Well-Being

Students and staff will be supported in developing healthy lifestyles. Progress will be measured through participation in wellness initiatives and improvements in health and wellness indicators.

AIM 3 – Operational Excellence in Support of Student Success

Goal 1: Efficient and Effective Systems

District departments will continuously improve systems and processes to increase efficiency, effectiveness, and alignment with district priorities. Progress will be measured through process improvement efforts and performance metrics.

Goal 2: High-Quality Service and Communication

The district will provide responsive, transparent, and high-quality service to students, families, staff, and the community. Feedback from stakeholder surveys will be used to drive continuous improvement and enhance customer satisfaction.

OUR MISSION: EMPOWERING EVERY STUDENT, ENRICHING EVERY MIND, TRANSFORMING EVERY FUTURE



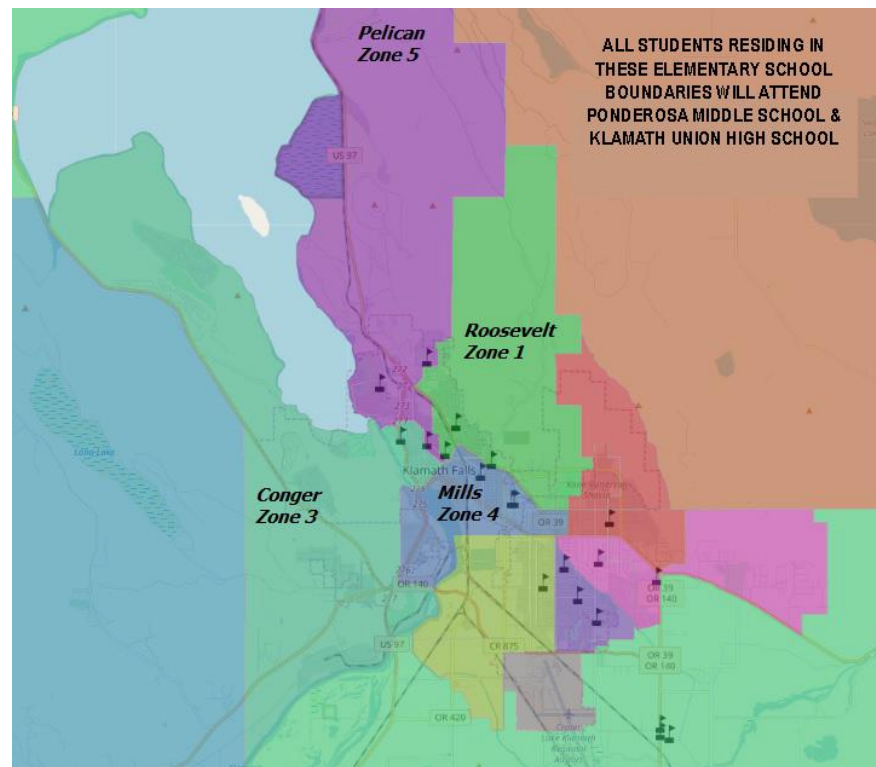
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Klamath Falls City Schools

District Boundary

For the 2025-2026 school year, students will be able to attend:

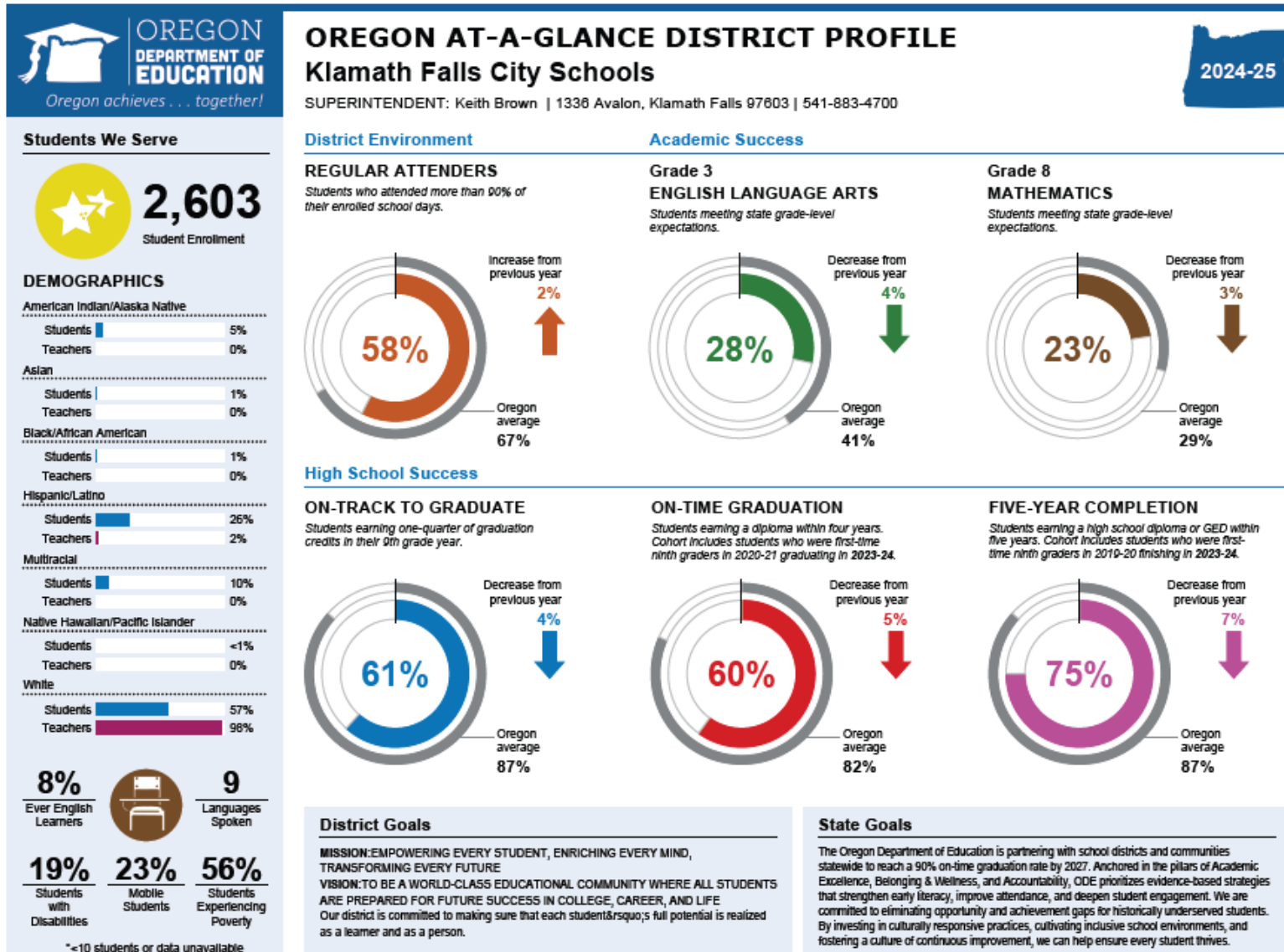
- 4 Elementary Schools
- 1 Middle School
- 2 High School
- 1 Alternative Learning Center



Source: <https://www.kfalls.k12.or.us/page/district-boundaries>

Klamath Falls City Schools

At – a – Glance



District Website: www.kfalls.k12.or.us



OREGON AT-A-GLANCE DISTRICT PROFILE CONTINUED

Klamath Falls City Schools

2024-25

Outcomes

Our Staff (rounded FTE)



12

Administrators



152

Teachers



98

Educational assistants



3

Counselors



0

Social Workers



0

Licensed Librarians



1

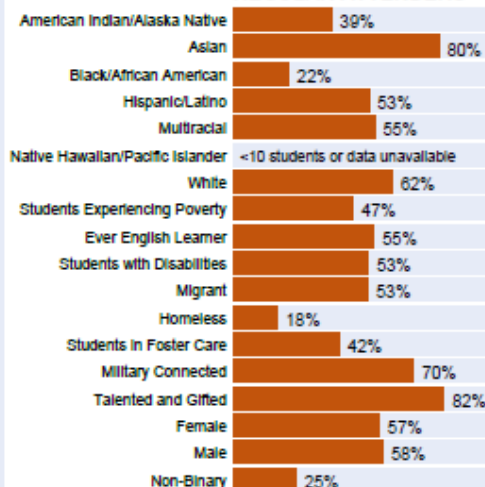
Psychologists



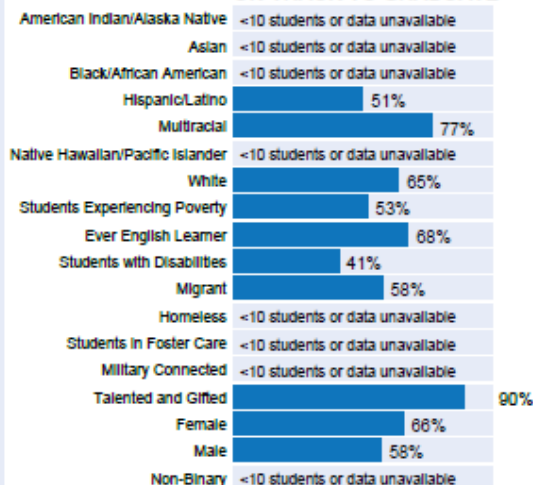
63%

% of licensed teachers with more than 3 years of experience

REGULAR ATTENDERS

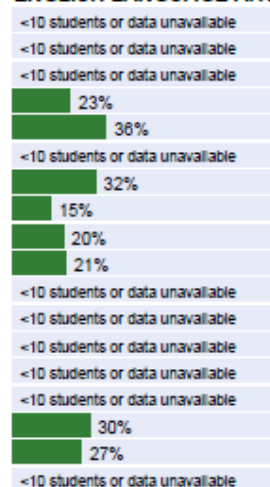


ON-TRACK TO GRADUATE

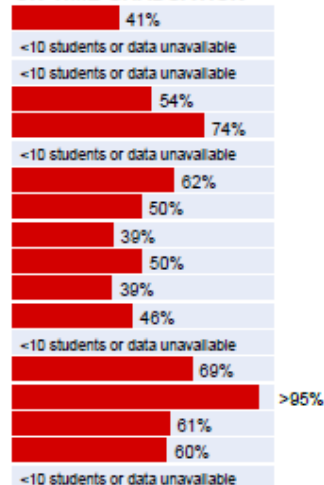


Grade 3

ENGLISH LANGUAGE ARTS

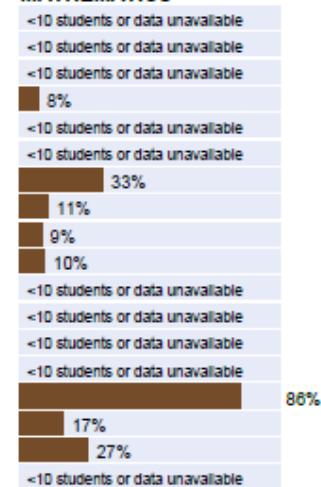


ON-TIME GRADUATION

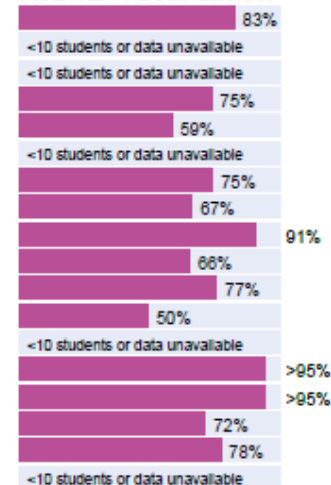


Grade 8

MATHEMATICS



FIVE-YEAR COMPLETION



Data are suppressed to protect confidential student information.

Seismic Safety: <http://www.oregongeology.org/sub/projects/rvs/activity-updates/status.html>

Klamath Falls City Schools

Funds Overview

Funds Overview

This section, along with the pages that follow, provides a general overview of the funds that comprise the district's budget. Additional details about individual funds and their components are presented in later sections where specific budget information is discussed.

Basis of Accounting

Governmental funds include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds. These funds are accounted for using a current financial resources measurement focus, which means that only current assets and current liabilities are generally reported on their balance sheets. Operating statements for governmental funds reflect increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance.

The financial statements of governmental fund types are prepared using the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both measurable and available. Expenditures are recognized in the period in which the related liability is incurred, with the following exceptions:

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- Interfund transactions are recorded on the accrual basis.
- Vested compensated absences are recorded as expenditures to the extent they are expected to be liquidated with available expendable resources.
- Early retirement benefits are recorded when paid.
- Accrued interest and principal on long-term debt are recorded when due.

Significant revenues that are typically susceptible to accrual under the modified accrual basis include:

- Federal and state grants
- Property taxes received within approximately sixty days after the end of the fiscal year
- Local or county shared revenues



The accounting basis described above is in accordance with generally accepted accounting principles (GAAP).

Klamath Falls City Schools

Financial Section

Contents

- Resources and Requirements by Fund
- Fiscal Year 2026–2027 All Funds Resources and Requirements
- Fiscal Year 2026–2027 General Fund Budget by Department and School
- School-Specific Requirements and Demographic Information

Overview

The Financial Section presents the Klamath Falls City Schools District’s proposed, approved, and adopted budget for Fiscal Year 2026–2027. The budget is initially displayed in the format prescribed by the State of Oregon Local Budget Law. A brief description of each fund, including its purpose and key components, precedes the detailed financial schedules.

Historical financial data is provided to assist in evaluating trends and to offer context for the development of the current fiscal year budget.

The General Fund is also presented on a programmatic basis by school, department, and other operational programs. This format reflects the District’s budget 22 development process and provides additional transparency into resource allocation. Supplementary presentations of the General Fund include summaries by appropriation level, program-level aggregations, and object classifications.

All Funds Requirements by Function

Total: \$77,187,939

2022/23 Actuals	2023/24 Actuals	All Funds Requirements by Function	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Function	\$	\$ FTE	\$	\$ FTE	\$ FTE
14,997,784	20,153,002	1100 - Regular Programs	22,582,300	22,797,910 157.50	22,603,727	22,603,727 158.67	22,603,727 158.67
13,991,484	11,979,168	1200 - Special Programs	11,641,562	14,814,328 136.85	13,947,424	13,947,424 130.19	13,947,424 130.19
286,181	116,282	1400 - Summer School Programs	710,655	746,258	617,231	617,231	617,231
3,338,820	3,758,038	2100 - Support Services - Students	4,350,230	4,727,401 34.98	4,711,316	4,711,316 34.88	4,711,316 34.88
805,709	804,454	2200 - Support Services - Instructional Staff	1,133,607	1,059,388 4.24	1,256,359	1,256,359 5.41	1,256,359 5.41
403,563	465,204	2300 - Support Services - General Administration	515,518	498,351 2.00	480,584	480,584 2.00	480,584 2.00
3,339,659	3,480,288	2400 - School Administration	3,903,977	3,525,255 27.33	4,378,458	4,378,458 31.86	4,378,458 31.86
6,691,868	8,143,402	2500 - Support Services—Business	9,486,145	11,427,915 51.09	12,398,841	12,398,841 55.49	12,398,841 55.49
1,323,179	1,555,781	2600 - Direction of Central Support Services	1,767,564	1,717,497 7.00	1,994,087	1,994,087 7.00	1,994,087 7.00
(2,054,320)	(809,177)	2700 - Supplemental Retirement Program	672,209	204,910	169,133	169,133	169,133
-	-	2701 - Compensated Absences	263,232	-	-	-	-
1,969,485	2,624,056	3100 - Food Services	2,973,139	2,609,753 29.97	2,544,214	2,544,214 31.28	2,544,214 31.28
110,640	164,560	3300 - Community Services	131,037	303,832 1.00	281,803	281,803 1.00	281,803 1.00
-	0	4110 - Service Area Direction	-	-	-	-	-
-	5,407	4120 - Site Acquisition and Development Services	-	-	-	-	-
5,034,137	9,370,035	4150 - Building Acquisition, Construction, and Improvem	8,555,528	12,922,986	4,309,381	4,309,381	4,309,381
397,453	287,920	4190 - Other Facilities Construction Services	-	-	-	-	-
3,668,644	3,827,807	5110 - Debt Service	3,927,639	3,688,754	3,688,754	3,688,754	3,688,754
-	63,095	5120 - Short-Term Debt Retirement	73,451	-	127,000	127,000	127,000
99,205	12,499,258	5200 - Transfers of Funds	3,214,491	755,373	1,679,627	1,679,627	1,679,627
-	-	6110 - Operating Contingency	-	2,000,000	2,000,000	2,000,000	2,000,000
54,403,489	78,488,580	Total Function:	75,902,284	83,799,911 451.97	77,187,939	77,187,939 457.77	77,187,939 457.77

All Funds Requirements by Object

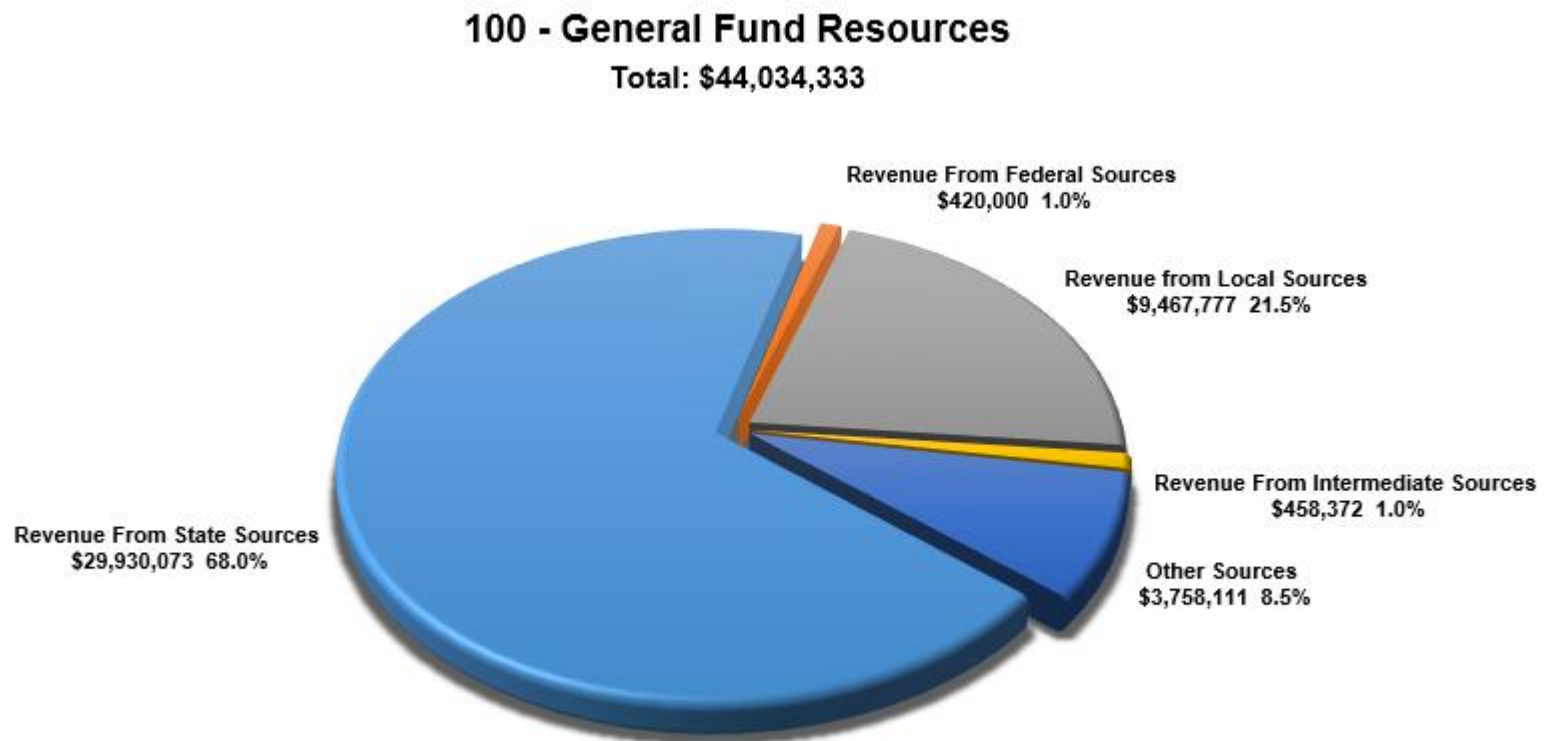
Total: \$77,187,939

2022/23 Actuals	2023/24 Actuals	All Funds Requirements by Object	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Object	\$	\$ FTE	\$	\$ FTE	\$ FTE
21,275,444	22,990,288	110 - Regular Salaries	25,793,446	26,861,836 451.97	28,874,015	28,874,015 457.77	28,874,015 457.77
-	12,655	120 - Nonpermanent Salaries	43,340	-	-	-	-
1,669,270	1,636,116	130 - Additional Salaries	2,092,855	501,872	489,127	489,127	489,127
4,156,128	6,351,423	210 - Public Employees Retirement System	8,794,626	7,949,027	6,028,499	6,028,499	6,028,499
1,709,267	1,837,199	220 - FICA	2,088,147	2,095,012	2,246,398	2,246,398	2,246,398
197,092	256,082	230 - Other Required Payroll Costs	428,436	434,448	447,228	447,228	447,228
4,963,941	5,733,665	240 - Insurance Benefits	5,655,288	6,530,076	6,601,321	6,601,321	6,601,321
-	-	241 - Compensated Absences	263,232	-	-	-	-
117,849	143,945	244 - Employer-Paid TAX Sheltered Annuity	171,570	90,997	90,997	90,997	90,997
37,858	64,228	246 - Tuition Reimbursement	33,571	40,000	47,000	47,000	47,000
1,813,565	2,271,153	310 - Instructional, Professional and Technical Services	2,742,236	2,532,249	2,229,330	2,229,330	2,229,330
1,266,977	1,390,149	320 - Property Services	2,093,261	2,240,098	2,711,441	2,711,441	2,711,441
8,060	270	330 - Student Transportation Services	450	8,663	1,700	1,700	1,700
225,700	235,173	340 - Travel	280,658	314,329	254,489	254,489	254,489
122,525	121,055	350 - Communication	181,333	191,620	178,959	178,959	178,959
1,432,123	2,039,518	360 - Charter School Payments	-	416	416	416	416
67,192	96,391	370 - Tuition	110,227	50,000	40,000	40,000	40,000
1,348,669	857,418	380 - Non-instructional Professional and Technical Services	721,028	2,137,319	2,247,115	2,247,115	2,247,115
276,550	282,310	390 - Other General Professional and Technological Services	440,419	405,773	367,736	367,736	367,736
1,527,646	1,300,728	410 - Consumable Supplies and Materials	1,543,759	3,260,431	3,092,348	3,092,348	3,092,348
6,748	5,213	411 - Tire Service	5,660	11,582	13,682	13,682	13,682
54,390	56,933	412 - Repair Parts	36,991	49,325	47,225	47,225	47,225
15,331	12,687	413 - Garage Operations	38,714	20,029	17,029	17,029	17,029
216,169	1,074,000	415 - Food Purchases	1,105,634	12,000	12,000	12,000	12,000
132,617	266,507	420 - Textbooks	634,257	1,873,142	1,878,955	1,878,955	1,878,955
3,697	14,399	430 - Library Books	3,153	5,650	5,400	5,400	5,400
547	-	440 - Periodicals	-	-	-	-	-
160,911	27,715	450 - Food - Food Service Only	121,059	900,000	900,000	900,000	900,000
614,360	418,289	460 - Non-Consumable Items	821,121	2,593,214	2,852,308	2,852,308	2,852,308
72,214	121,538	470 - Computer Software	265,303	126,186	140,613	140,613	140,613
154,773	120,251	480 - Computer Hardware	461,262	187,623	377,371	377,371	377,371
4,747,984	9,572,848	520 - Buildings Acquisition	8,765,890	12,125,091	3,776,000	3,776,000	3,776,000
-	-	530 - Improvements Other Than Buildings	-	-	90,000	90,000	90,000
759,321	166,121	540 - Equipment	593,077	1,011,029	644,881	644,881	644,881
158,528	975,378	564 - Bus Acquisition	820,106	650,000	650,000	650,000	650,000
2,888,005	3,184,122	610 - Redemption of Principal	3,406,714	2,892,749	3,022,749	3,022,749	3,022,749
-	-	620 - Interest	65,625	2,609	2,609	2,609	2,609
778,030	681,355	621 - Regular Interest	485,319	779,134	779,134	779,134	779,134
2,609	25,426	622 - Bus & Bus Garage Interest	45,408	14,262	14,262	14,262	14,262
201,419	423,696	640 - Dues and Fees	299,955	305,961	361,037	361,037	361,037
411,042	501,355	650 - Insurance and Judgments	593,565	695,776	845,776	845,776	845,776
113	169	670 - Taxes and Licenses	50	350	350	350	350
709,621	721,555	690 - Grant Indirect Charges	641,049	1,144,660	1,128,812	1,128,812	1,128,812
99,205	12,499,258	710 - Fund Modifications	3,214,491	2,755,373	3,679,627	3,679,627	3,679,627
54,403,489	78,488,580	Total Object:	75,902,284	83,799,911 451.97	77,187,939	77,187,939 457.77	77,187,939 457.77

General Fund—Fund 100

The general fund is a set of accounts used to record all normal or general operations of the Klamath Falls City Schools. These accounts usually include all transactions which do not legally or procedurally have to be accounted for in the other funds based on Generally Accepted Accounting Principles (GAAP).

With the exception of accounting for prior year's tax receipts, the modified accrual basis of accounting is used with this fund. Revenues are recorded as received in cash except for revenue subject to accrual. All expenditures are recorded at the time the liability has been incurred using the encumbrance or direct recording process.



2022/23 Actuals	2023/24 Actuals	100 - General Fund Resources	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Object - Object	\$	\$ FTE	\$	\$ FTE	\$ FTE
		1000 - Revenue from Local Sources					
6,753,478	7,042,630	1111 - Current Year's Taxes	7,243,248	6,950,000	7,950,000	7,950,000	7,950,000
149,879	256,367	1112 - Prior Year's Taxes	229,076	150,000	175,000	175,000	175,000
66	-	1122 - Prior Years Local Option Taxes	8	300	-	-	-
26	-	1201 - Rev From Local Gov Units Other Than Districts	-	100	-	-	-
511,534	720,229	1510 - Interest On Investments	582,228	300,000	425,777	425,777	425,777
60,639	91,882	1910 - Rentals	91,647	15,300	90,000	90,000	90,000
565	39	1920 - Contributions and Donations From Private Sources	-	-	-	-	-
5,385	13,105	1931 - Rental or Lease Payments From Private Contractors	540	-	-	-	-
8,848	(862)	1960 - Recovery of Prior Years' Expenditure	47	13,500	10,000	10,000	10,000
-	-	1970 - Services Provided Other Funds	236	-	-	-	-
709,621	721,360	1980 - Fees Charged to Grants	641,049	500,000	680,000	680,000	680,000
87,724	85,592	1990 - Miscellaneous	524,408	73,000	137,000	137,000	137,000
8,287,764	8,930,342	Total Object 1000:	9,312,488	8,002,200	9,467,777	9,467,777	9,467,777
		2000 - Revenue From Intermediate Sources					
68,051	66,337	2101 - County School Funds	59,884	35,000	58,372	58,372	58,372
628,759	142,948	2102 - Education Service District Apportionment	1,079,256	400,000	400,000	400,000	400,000
696,810	209,285	Total Object 2000:	1,139,140	435,000	458,372	458,372	458,372
		3000 - Revenue From State Sources					
25,547,731	25,675,000	3101 - State School Fund - General Support	28,185,088	29,361,993	29,545,691	29,545,691	29,545,691
174,555	346,399	3103 - Common School Fund	356,569	384,382	384,382	384,382	384,382
-	-	3299 - Other Restricted Grants-In-Aid	78,422	-	-	-	-
25,722,286	26,021,399	Total Object 3000:	28,620,079	29,746,375	29,930,073	29,930,073	29,930,073
		4000 - Revenue From Federal Sources					
-	-	4201 - Foster Care Transportation	-	-	20,000	20,000	20,000
4,246	-	4500 - Restricted Revenue From the Federal Government	38,223	-	-	-	-
378,709	403,818	4801 - Federal Forest Fees	-	35,000	400,000	400,000	400,000
382,955	403,818	Total Object 4000:	38,223	35,000	420,000	420,000	420,000
		5000 - Other Sources					
-	-	5200 - Interfund Transfers	(10,980)	750,000	-	-	-
8,064	17,450	5300 - Sale of or Compensation for Loss of Fixed Assets	-	2,500	2,500	2,500	2,500
9,405,490	12,711,465	5400 - Resources - Beginning Fund Balance	6,090,248	3,437,402	3,755,611	3,755,611	3,755,611
9,413,554	12,728,915	Total Object 5000:	6,079,268	4,189,902	3,758,111	3,758,111	3,758,111
44,503,369	48,293,759	Total 100 - General Fund Resources:	45,189,197	42,408,477	44,034,333	44,034,333	44,034,333

General Fund Requirements by Function

Total: \$44,034,333

2022/23 Actuals	2023/24 Actuals	General Fund Requirements by Function	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Function	\$	\$ FTE	\$	\$ FTE	\$ FTE
3,157,665	3,546,960	1111 - Primary, K-5	6,325,441	7,486,176 57.37	6,949,694	6,949,694 55.06	6,949,694 55.06
86,873	132,198	1113 - Elementary Extra-Curricular	24,679	-	-	-	-
1,370,902	1,929,862	1121 - Middle/Junior High Programs	3,075,382	3,215,716 24.10	3,101,448	3,101,448 23.31	3,101,448 23.31
50,896	74,219	1122 - Middle/Junior High School Extra-Curricular	90,351	36,000	36,500	36,500	36,500
1,278,335	1,965,444	1131 - High School Programs	4,276,592	4,026,094 30.92	4,232,518	4,232,518 32.38	4,232,518 32.38
747,367	811,148	1132 - High School Extra-Curricular	773,188	816,812 2.00	713,605	713,605 2.00	713,605 2.00
-	-	1140 - Pre-Kindergarten Programs	2,767	-	-	-	-
-	25,496	1210 - Programs for the Talented and Gifted	-	-	-	-	-
-	-	1221 - Learning Centers - Structured and Intensive	-	-	64,043	64,043 1.88	64,043 1.88
3,527,293	4,383,017	1250 - Less Restrictive Programs for Students With	5,144,452	6,281,169 77.04	6,149,012	6,149,012 75.63	6,149,012 75.63
2,336,386	2,112,680	1280 - Alternative Education	1,146,597	1,263,687 9.86	842,932	842,932 6.48	842,932 6.48
572,473	601,701	1290 - Designated Programs	614,718	639,498 9.70	650,369	650,369 9.33	650,369 9.33
62,444	74,458	2110 - Attendance and Social Work Services	73,717	102,055 1.75	101,442	101,442 1.75	101,442 1.75
83,920	91,878	2120 - Guidance Services	98,389	192,777 1.00	90,562	90,562 1.00	90,562 1.00
30,991	30,203	2130 - Health Services	7,795	11,950	18,850	18,850	18,850
-	-	2140 - Psychological Services	144,307	122,135 1.00	271,695	271,695 2.00	271,695 2.00
378,823	368,658	2150 - Speech Pathology and Audiology Services	440,781	458,887 4.81	494,969	494,969 4.81	494,969 4.81
864,047	1,119,983	2190 - Service Direction, Student Support Services	762,417	1,055,497 7.42	1,172,505	1,172,505 7.32	1,172,505 7.32
33,955	53,648	2210 - Improvement of Instruction Services	39,665	51,079	57,079	57,079	57,079
122,168	147,875	2220 - Educational Media Services	210,828	185,501 2.91	211,641	211,641 3.16	211,641 3.16
21,116	19,632	2240 - Instructional Staff Development	51,210	75,300	83,000	83,000	83,000
53,133	59,616	2310 - Board of Education Services	46,968	37,000	39,550	39,550	39,550
349,081	405,588	2320 - Executive Administration Services	449,973	461,351 2.00	427,966	427,966 1.90	427,966 1.90
2,077,465	2,215,078	2410 - Office of the Principal Services	2,601,611	2,212,378 20.00	3,004,358	3,004,358 23.80	3,004,358 23.80
932,194	1,091,951	2490 - Other Support Services - School Administration	1,162,755	1,097,576 6.18	1,182,291	1,182,291 7.06	1,182,291 7.06
-	255	2510 - Business Direction	-	-	-	-	-
622,907	742,130	2520 - Fiscal Services	674,041	735,183 4.00	771,453	771,453 5.00	771,453 5.00
3,348,249	3,799,903	2540 - Operation and Maintenance of Plant Services	4,826,688	5,270,669 26.34	6,418,796	6,418,796 30.47	6,418,796 30.47
1,644,005	2,046,244	2550 - Student Transportation Services	2,626,076	2,390,507 20.75	2,204,163	2,204,163 20.02	2,204,163 20.02
44,683	48,219	2570 - Purchasing, Warehouse, Printing	63,805	49,484	47,505	47,505	47,505
-	400	2630 - Information Services	64,006	-	-	-	-
120,895	245,792	2640 - Staff Services	275,408	205,527	200,527	200,527	200,527
791,722	1,050,236	2660 - Technology Services	1,033,834	1,196,308 6.00	1,158,788	1,158,788 6.00	1,158,788 6.00
1,706	1,643	2670 - Records Management	63	2,000	2,000	2,000	2,000
138,755	120,812	2690 - Other Support Services-Central	114,358	186,308	145,750	145,750	145,750
418,028	243,834	2700 - Supplemental Retirement Program	128,892	204,910	169,133	169,133	169,133
-	231	3100 - Food Services	85,961	40,000	20,000	20,000	20,000
4,500	-	3390 - Other Community Services	-	2,363	2,363	2,363	2,363
-	5,407	4120 - Site Acquisition and Development Services	-	-	-	-	-
6,341,147	45,509	4150 - Building Acquisition, Construction, and Improvements	-	-	200,000	200,000	200,000
164,985	184,969	5110 - Long-Term Debt Service	183,111	170,826	170,826	170,826	170,826
-	63,095	5120 - Short-Term Debt Retirement	73,451	-	127,000	127,000	127,000
12,793	12,343,537	5200 - Transfers of Funds	3,013,547	125,754	500,000	500,000	500,000
-	-	6110 - Operating Contingency	-	2,000,000	2,000,000	2,000,000	2,000,000
31,791,904	42,203,511	Total Function:	40,727,826	42,408,477 315.14	44,034,333	44,034,333 320.33	44,034,333 320.33

General Fund Requirements by Object

Total: \$42,877,037

General Fund Requirements by Object

Total: \$44,034,333

2022/23 Actuals	2023/24 Actuals	General Fund Requirements by Object	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Object	\$	\$ FTE	\$	\$ FTE	\$ FTE
5,212,641	5,816,273	111 - Licensed Salaries	10,347,993	11,480,090 149.50	12,132,817	12,132,817 152.17	12,132,817 152.17
4,126,096	4,779,346	112 - Classified Salaries	4,994,707	5,652,390 143.64	5,828,943	5,828,943 143.11	5,828,943 143.11
1,807,864	2,080,893	113 - Administrators	2,046,908	1,881,167 15.00	2,734,463	2,734,463 18.80	2,734,463 18.80
339,555	454,117	114 - Managerial - Classified	484,783	605,995 7.00	570,006	570,006 6.25	570,006 6.25
87,312	54,460	116 - Supplemental Retirement Stipends	28,336	150,000	130,000	130,000	130,000
-	-	121 - Substitutes - Licensed	-	-	-	-	-
-	12,655	122 - Substitutes - Classified	43,340	-	-	-	-
885,575	1,134,488	130 - Additional Salary	814,021	462,368	215,749	215,749	215,749
-	-	150 - Coaching/Athletics	206,358	-	195,000	195,000	195,000
-	-	151 - Club Advisor/Activities	71,720	-	-	-	-
-	-	152 - Game Duty/Chaperone	8,935	-	-	-	-
-	-	154 - Licensed Extra Duty	137,134	-	-	-	-
-	-	155 - Classified Extra Duty	2,482	-	-	-	-
-	-	159 - Mentor Teacher	22,580	-	10,000	10,000	10,000
425,552	481,868	211 - PERS-Employer	546,431	489,361	-	-	-
680,363	781,231	212 - PERS-IAP	1,050,639	1,214,891	1,309,092	1,309,092	1,309,092
1,377,681	1,619,488	213 - OPSRP UAL Contribution	2,164,199	2,240,983	2,537,059	2,537,059	2,537,059
411,669	436,405	214 - PERS UAL Contribution	600,733	639,246	642,808	642,808	642,808
693,134	944,087	216 - OPSRP-Employer	1,266,446	1,301,858	-	-	-
928,329	1,068,534	220 - FICA	1,431,533	1,548,978	1,669,085	1,669,085	1,669,085
91,734	104,869	231 - SAIF	127,255	139,490	146,661	146,661	146,661
2,369	4,249	232 - Unemployment	77,902	184,181	177,548	177,548	177,548
28,960	55,509	233 - Oregon Paid Leave	74,702	-	-	-	-
2,837,786	3,592,598	240 - Insurance Benefits	4,166,306	4,712,083	4,797,016	4,797,016	4,797,016
54,009	69,726	244 - Employer-Paid TAX Sheltered Annuity	116,632	87,015	87,015	87,015	87,015
12,049	56,297	246 - Tuition Reimbursement	8,268	20,000	27,000	27,000	27,000
-	-	310 - Instructional, Professional & Technical Services	-	11,075	15,000	15,000	15,000
605,439	668,276	311 - Instruction Services	829,780	584,910	576,591	576,591	576,591
6,019	16,000	312 - Instructional Programs Improvement Services	10,356	6,350	7,350	7,350	7,350
130,684	237,612	316 - Data Processing Services	94,897	242,523	193,498	193,498	193,498
-	-	318 - Professional and Improvement Costs for Non-	6,000	6,000	-	-	-
192,860	43,907	319 - Other Instructional, Professional and Technical	68,711	366,354	137,354	137,354	137,354
321,120	476,698	322 - Purchased Services	764,325	873,764	1,511,151	1,511,151	1,511,151
-	600	323 - Repair and Maintenance Services	-	-	-	-	-
-	-	324 - Rentals	25,777	-	-	-	-
288,124	376,863	325 - Electricity	580,612	708,441	490,167	490,167	490,167
51,442	53,888	326 - Fuel	111,277	121,550	155,708	155,708	155,708
166,010	144,575	327 - Water and Sewage	166,191	189,171	201,893	201,893	201,893
85,076	101,477	328 - Garbage	146,546	151,122	156,472	156,472	156,472
18,674	42,175	329 - Laundry	33,418	58,700	58,700	58,700	58,700
-	-	331 - Reimbursable Student Transportation	-	200	200	200	200
8,060	270	332 - Non-Reimbursable Student Transportation	450	8,463	1,500	1,500	1,500
45,521	74,568	340 - Travel	64,043	88,668	65,956	65,956	65,956
2,805	3,141	341 - Travel - Local In District	3,424	8,800	6,850	6,850	6,850
12,771	25,110	342 - Travel - Out of District	24,102	32,000	29,000	29,000	29,000
150	150	343 - Travel - Student Out of District	150	250	200	200	200
4,500	-	350 - Communication	27,783	2,363	2,363	2,363	2,363
75,864	71,081	351 - Telephone	71,434	81,793	81,111	81,111	81,111
16,368	17,921	353 - Postage	13,988	25,685	23,335	23,335	23,335

20,327	27,586	354 - Advertising	25,778	26,658	16,000	16,000	16,000
1,272	40	355 - Printing and Binding	165	2,150	2,150	2,150	2,150
3,297	3,004	359 - Other Communication Services	38,734	1,971	3,000	3,000	3,000
1,400,291	1,221,932	360 - Charter School Payments	-	-	-	-	-
-	1,975	370 - Undesignated	-	5,000	5,000	5,000	5,000
600	-	374 - Other Tuition	-	5,000	-	-	-
55,350	69,850	381 - Audit Services	94,626	95,000	110,000	110,000	110,000
27,643	42,178	382 - Legal Services	20,295	15,500	12,000	12,000	12,000
8,069	15,044	383 - Architect/Engineer Services	25,201	35,000	71,000	71,000	71,000
6,500	-	385 - Management Services	6,300	500	500	500	500
-	-	386 - Data Processing Services	-	2,000	2,000	2,000	2,000
2,069	-	388 - Election Services	-	2,000	2,600	2,600	2,600
163,840	298,941	389 - Other Non-Instructional Professional and Technical Services	243,586	298,601	198,297	198,297	198,297
125,680	130,663	390 - Other General Professional and Technological Services	228,455	266,000	227,963	227,963	227,963
627,796	587,730	410 - Consumable Supplies and Materials	644,301	976,162	901,277	901,277	901,277
6,748	5,213	411 - Tire Service	5,660	11,582	13,682	13,682	13,682
54,390	56,933	412 - Repair Parts	36,991	49,325	47,225	47,225	47,225
15,331	12,687	413 - Garage Operations	38,714	20,029	17,029	17,029	17,029
31,720	36,341	420 - Textbooks	4,555	74,163	84,976	84,976	84,976
3,697	4,795	430 - Library Books	3,153	5,650	5,400	5,400	5,400
547	-	440 - Periodicals	-	-	-	-	-
71,401	135,603	460 - Non-Consumable Items	365,989	264,426	493,612	493,612	493,612
38,843	54,919	470 - Computer Software	160,551	81,582	96,009	96,009	96,009
15,488	34,342	480 - Computer Hardware	128,332	53,352	43,600	43,600	43,600
6,351,115	120,539	520 - Buildings Acquisition	512,874	35,091	216,000	216,000	216,000
-	-	530 - Improvements Other Than Buildings	-	-	90,000	90,000	90,000
56,746	112,607	540 - Depreciable Equipment	213,132	146,543	184,000	184,000	184,000
-	103,982	564 - Bus Acquisition	-	400,000	400,000	400,000	400,000
145,258	210,811	610 - Redemption of Principal	223,770	150,000	280,000	280,000	280,000
19,728	37,254	621 - Regular Interest	32,792	20,826	20,826	20,826	20,826
82,715	131,880	640 - Dues and Fees	183,102	164,208	219,400	219,400	219,400
68,855	68,437	651 - Liability Insurance	83,075	110,000	129,000	129,000	129,000
339,520	432,918	653 - Property Insurance Premiums	510,490	585,776	716,776	716,776	716,776
113	169	670 - Taxes and Licenses	50	350	350	350	350
-	195	690 - Grant Indirect Charges	-	-	-	-	-
12,793	12,343,537	710 - Fund Modifications	3,013,547	2,125,754	2,500,000	2,500,000	2,500,000
31,791,904	42,203,511	Total Object:	40,727,826	42,408,477	315.14	44,034,333	44,034,333 320.33

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District Office includes: Board of Directors, Superintendent, Business Office, Human Resources, Klamath Basin Behavioral Health, KLC, Teen Parent, KECDC (Klamath Early Childhood Development Center), SPED (Special Education Services), Elementary Curriculum, IMTC, Maintenance and Safety Officer, Miscellaneous Services.

Conger Elementary

Sara Johnson Principal
1700 California Avenue, Klamath Falls, OR 97601
Phone 541-883-4772 Fax 541-883-4752

Joseph Conger Elementary School was established in **1929** in response to the educational needs of a growing Klamath Falls community. Since its founding, the school has played a vital role in providing accessible, high-quality elementary education to neighborhood families.

Named after Joseph Conger, a respected contributor to local education and civic life, the school reflects a long-standing tradition of academic excellence and community connection. Over the decades, the campus has experienced several phases of growth and modernization, including new HAVC system and lighting. Along with ADA bathrooms and playground. Joseph Conger is also in the middle of a Seismic Renovation ensuring that learning environments remain safe, functional, and aligned with current educational standards.

Enrollment at Joseph Conger Elementary has evolved alongside community demographics. The school currently supports around **303** students, reflecting a slight declining trend within the district. These shifts have informed staffing, programming, and resource allocation priorities over time.

As part of the Klamath County School District, the school has contributed to key district initiatives, including:

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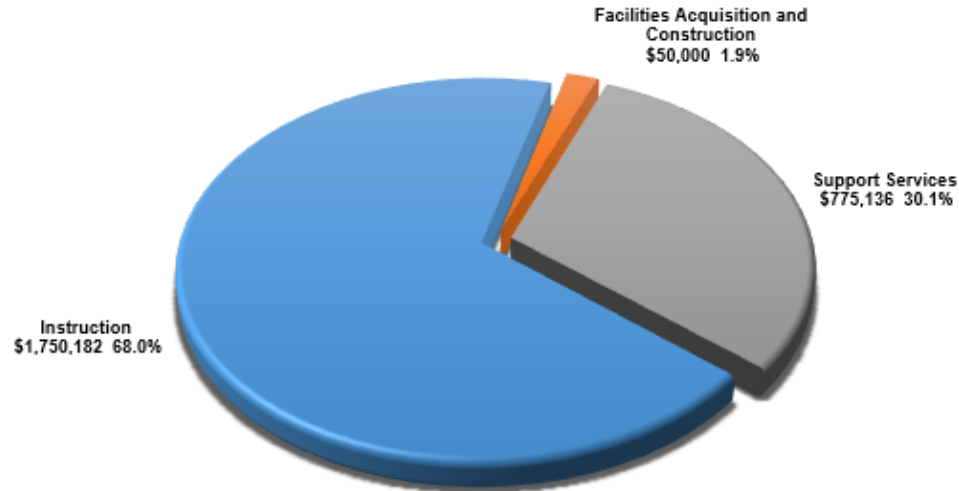
- Implementation of state academic standards and assessment systems
- Expansion of early literacy and intervention programs
- Integration of classroom technology and digital learning tools
- Development of student support services focused on social-emotional learning

Today, Joseph Conger Elementary continues to emphasize strong foundational skills in reading, writing, and mathematics, while also supporting the whole child through enrichment opportunities and community partnerships. The school remains a cornerstone of its neighborhood and a critical contributor to the district's mission of preparing all students for future academic and life success.

Requirements by Function

143 - Joseph Conger Elementary

Total: \$2,575,318

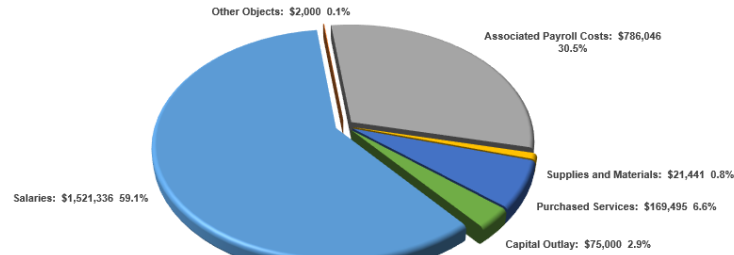


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2022/23 Actuals	2023/24 Actuals	Requirements by Function	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Function - Function	\$	\$ FTE	\$	\$ FTE	\$ FTE
		1000 - Instruction					
609,730	589,904	1111 - Primary, K-5	1,586,812	1,651,962 12.56	1,719,503	1,719,503 13.56	1,719,503 13.56
16,520	25,928	1113 - Elementary Extra-Curricular	6,915	-	-	-	-
(0)	-	1121 - Middle/Junior High Programs	-	-	-	-	-
25,246	29,210	1291 - English Second Language Programs	31,192	30,449 0.25	30,679	30,679 0.25	30,679 0.25
651,496	645,041	Total Function 1000:	1,624,919	1,682,411 12.81	1,750,182	1,750,182 13.81	1,750,182 13.81
		2000 - Support Services					
-	-	2122 - Counseling Services	-	-	350	350	350
406	487	2134 - Nurse Services	444	400	-	-	-
14,020	14,941	2222 - Library/Media Center	14,604	13,704 0.22	13,445	13,445 0.22	13,445 0.22
255,776	282,934	2410 - Office of the Principal Services	284,450	289,274 2.75	479,937	479,937 3.75	479,937 3.75
249,008	293,539	2542 - Care and Upkeep of Buildings Services	305,767	296,217 2.13	274,667	274,667 2.25	274,667 2.25
373	269	2543 - Care and Upkeep of Grounds Services	849	1,000	1,000	1,000	1,000
6,004	6,498	2574 - Printing, Publishing, and Duplicating Services	8,408	5,637	5,637	5,637	5,637
-	-	2660 - Technology Services	420	400	100	100	100
525,587	598,667	Total Function 2000:	614,942	606,632 5.09	775,136	775,136 6.22	775,136 6.22
		4000 - Facilities Acquisition and Construction					
171,020	-	4150 - Building Acquisition, Construction, and Improvements	-	-	50,000	50,000	50,000
171,020	-	Total Function 4000:	-	-	50,000	50,000	50,000
1,348,103	1,243,708	Total Center 143:	2,239,861	2,289,043 17.90	2,575,318	2,575,318 20.03	2,575,318 20.03

Requirements by Object

143 - Joseph Conger Elementary
Total: \$2,575,318



2022/23 Actuals	2023/24 Actuals	Requirements by Object	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Object - Object	\$	\$ FTE	\$	\$ FTE	\$ FTE
		100 - Salaries					
333,444	299,426	111 - Licensed Salaries	892,045	980,898 12.81	1,081,788	1,081,788 13.81	1,081,788 13.81
134,111	150,206	112 - Classified Salaries	152,480	180,602 4.09	172,414	172,414 4.22	172,414 4.22
112,025	115,473	113 - Administrators	120,128	111,086 1.00	251,240	251,240 2.00	251,240 2.00
33,506	50,436	130 - Additional Salary	40,606	12,450	15,894	15,894	15,894
-	-	151 - Club Advisor/Activities	1,986	-	-	-	-
-	-	159 - Mentor Teacher	2,978	-	-	-	-
613,086	615,542	Total Object 100:	1,210,223	1,285,036 17.90	1,521,336	1,521,336 20.03	1,521,336 20.03
		200 - Associated Payroll Costs					
21,499	19,668	211 - PERS-Employer	62,173	35,914	-	-	-
35,630	36,038	212 - PERS-IAP	63,986	77,100	91,282	91,282	91,282
69,405	78,644	213 - OPSRP UAL Contribution	121,437	138,991	175,794	175,794	175,794
24,303	16,194	214 - PERS UAL Contribution	46,954	46,913	41,965	41,965	41,965
34,922	45,846	216 - OPSRP-Employer	71,062	81,386	-	-	-
45,652	44,866	220 - FICA	88,636	98,305	116,382	116,382	116,382
4,292	4,381	231 - SAIF	6,550	7,034	10,230	10,230	10,230
-	-	232 - Unemployment	-	11,850	14,216	14,216	14,216
1,461	2,352	233 - Oregon Paid Leave	4,635	-	-	-	-
149,585	159,462	240 - Insurance Benefits	326,960	287,452	325,177	325,177	325,177
3,527	5,111	244 - Employer-Paid TAX Sheltered Annuity	12,936	11,000	11,000	11,000	11,000
390,277	412,563	Total Object 200:	805,327	795,945	786,046	786,046	786,046
		300 - Purchased Services					
80,643	82,680	311 - Instruction Services	103,311	67,479	67,479	67,479	67,479
14,044	16,477	322 - Purchased Services	11,362	14,366	14,366	14,366	14,366
21,532	25,935	325 - Electricity	47,271	54,629	34,000	34,000	34,000
26,713	22,801	326 - Fuel	24,758	26,200	26,200	26,200	26,200
6,635	7,085	327 - Water and Sewage	7,388	5,810	8,000	8,000	8,000
7,470	10,343	328 - Garbage	13,452	12,574	15,000	15,000	15,000
1,535	4,025	329 - Laundry	1,078	3,800	3,800	3,800	3,800
137	710	353 - Postage	65	750	650	650	650
158,708	170,055	Total Object 300:	208,685	185,608	169,495	169,495	169,495
		400 - Supplies and Materials					
8,711	8,463	410 - Consumable Supplies and Materials	7,051	11,182	11,274	11,274	11,274
4,886	3,944	460 - Non-Consumable Items	7,675	9,567	9,467	9,467	9,467
511	594	470 - Computer Software	633	695	700	700	700
-	-	480 - Computer Hardware	102	100	-	-	-
14,108	13,002	Total Object 400:	15,461	21,544	21,441	21,441	21,441
		500 - Capital Outlay					
171,020	31,639	520 - Buildings Acquisition	-	-	50,000	50,000	50,000
-	-	540 - Depreciable Equipment	-	-	25,000	25,000	25,000
171,020	31,639	Total Object 500:	-	-	75,000	75,000	75,000
		600 - Other Objects					
904	908	640 - Dues and Fees	164	910	2,000	2,000	2,000
904	908	Total Object 600:	164	910	2,000	2,000	2,000
1,348,103	1,243,708	Total Center 143:	2,239,861	2,289,043 17.90	2,575,318	2,575,318 20.03	2,575,318 20.03

Mills Elementary

Chelsea Woods, Principal
520 East Main Street, Klamath Falls, OR 97601
Phone 541-883-4754 Fax 541-883-4775

Nestled in the heart of Klamath Falls, Mills Elementary School stands as a testament to more than a century of educational growth and community pride. Since its founding in 1919, the school has evolved from a modest four-classroom building into a cornerstone of the local education system, reflecting both the history and resilience of the community it serves.

When Mills Elementary first opened its doors, Klamath Falls was a rapidly developing town, fueled by the expansion of the railroad and a thriving timber industry. The school was built to meet the needs of a growing population, offering a simple but essential space for education at a time when public schooling was becoming increasingly central to community life.

Over the decades, Mills Elementary expanded alongside the city. What began as a small schoolhouse gradually transformed to accommodate increasing enrollment and changing educational demands. Additions included new classrooms, a gymnasium, a dedicated music room, and a large auditorium capable of hosting school and community events. These enhancements not only improved the learning environment but also positioned the school as a hub for community engagement.

Generations of students have passed through its halls, many returning years later as parents and even grandparents of new students. This continuity has helped foster a strong sense of tradition and identity, embodied in the school's "Mills Mustangs" mascot and the shared experiences of those who have been part of its history.

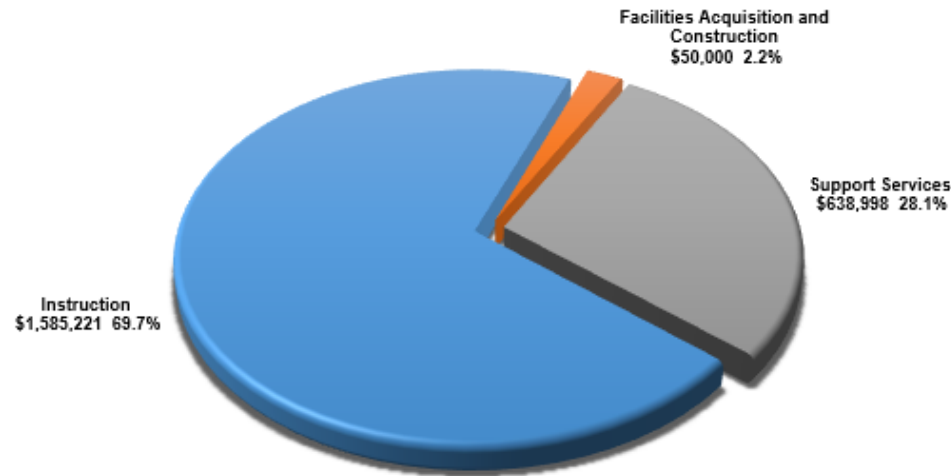
Today, Mills Elementary continues to serve students in kindergarten through fifth grade as part of Klamath Falls City Schools. While the building has been updated over time to meet modern educational standards, it still retains the character and legacy of its early years.

As Mills Elementary moves forward, it remains deeply rooted in its past—an enduring symbol of the value placed on education in Klamath Falls and a reminder of how a small four-room schoolhouse grew into a lasting institution within the community.

Requirements by Function

158 - Mills Elementary

Total: \$2,274,219

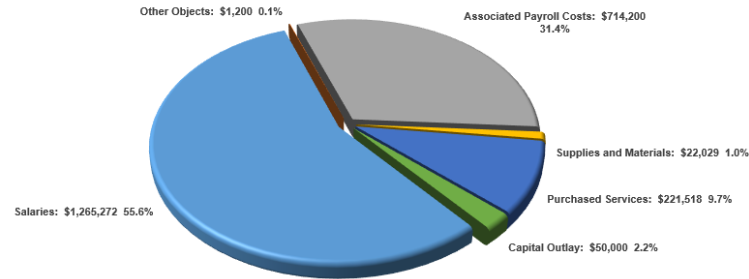


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2022/23 Actuals	2023/24 Actuals	Requirements by Function	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Function - Function	\$	\$ FTE	\$	\$ FTE	\$ FTE
		1000 - Instruction					
918,091	890,230	1111 - Primary, K-5	1,408,852	1,871,292 15.56	1,361,369	1,361,369 11.56	1,361,369 11.56
21,119	26,493	1113 - Elementary Extra-Curricular	2,788	-	-	-	-
219	-	1121 - Middle/Junior High Programs	-	-	-	-	-
172,484	162,705	1291 - English Second Language Programs	168,037	123,485 3.00	223,852	223,852 3.63	223,852 3.63
1,111,913	1,079,429	Total Function 1000:	1,579,677	1,994,777 18.56	1,585,221	1,585,221 15.19	1,585,221 15.19
		2000 - Support Services					
-	684	2110 - Attendance and Social Work Services	-	-	-	-	-
-	686	2134 - Nurse Services	741	700	700	700	700
11,403	11,496	2222 - Library/Media Center	12,021	15,723 0.25	15,288	15,288 0.25	15,288 0.25
283	-	2240 - Instructional Staff Development	-	-	-	-	-
246,177	250,767	2410 - Office of the Principal Services	263,024	278,474 2.75	297,076	297,076 2.75	297,076 2.75
226,690	269,287	2542 - Care and Upkeep of Buildings Services	334,025	320,534 2.84	317,801	317,801 2.84	317,801 2.84
-	-	2543 - Care and Upkeep of Grounds Services	66,750	2,027	2,027	2,027	2,027
6,693	7,813	2574 - Printing, Publishing, and Duplicating Service	8,752	5,706	5,706	5,706	5,706
-	245	2660 - Technology Services	-	500	400	400	400
491,245	540,978	Total Function 2000:	685,312	623,664 5.84	638,998	638,998 5.84	638,998 5.84
		4000 - Facilities Acquisition and Construction					
171,020	-	4150 - Building Acquisition, Construction, and Impr	-	-	50,000	50,000	50,000
171,020	-	Total Function 4000:	-	-	50,000	50,000	50,000
1,774,179	1,620,406	Total Center 158:	2,264,989	2,618,441 24.40	2,274,219	2,274,219 21.03	2,274,219 21.03

Requirements by Object

158 - Mills Elementary
Total: \$2,274,219



2022/23 Actuals	2023/24 Actuals	Requirements by Object	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Object - Object	\$	\$ FTE	\$	\$ FTE	\$ FTE
		100 - Salaries					
543,751	543,686	111 - Licensed Salaries	819,534	1,092,977 15.56	873,845	873,845 12.56	873,845 12.56
198,606	221,382	112 - Classified Salaries	240,500	251,997 7.84	255,871	255,871 7.47	255,871 7.47
111,965	116,907	113 - Administrators	120,128	111,086 1.00	133,842	133,842 1.00	133,842 1.00
25,640	33,909	130 - Additional Salary	20,564	-	1,714	1,714	1,714
-	-	159 - Mentor Teacher	1,986	-	-	-	-
879,963	916,484	Total Object 100:	1,202,771	1,456,060 24.40	1,265,272	1,265,272 21.03	1,265,272 21.03
		200 - Associated Payroll Costs					
13,153	8,475	211 - PERS-Employer	17,797	20,294	-	-	-
52,878	50,023	212 - PERS-IAP	60,118	87,363	75,917	75,917	75,917
126,692	127,123	213 - OPSRP UAL Contribution	149,441	162,426	166,403	166,403	166,403
12,376	4,519	214 - PERS UAL Contribution	8,770	26,509	12,326	12,326	12,326
63,748	74,124	216 - OPSRP-Employer	87,450	95,107	-	-	-
65,293	68,861	220 - FICA	89,833	111,385	96,792	96,792	96,792
5,131	5,382	231 - SAIF	6,510	7,701	8,507	8,507	8,507
-	60	232 - Unemployment	1,155	13,429	11,827	11,827	11,827
2,091	3,601	233 - Oregon Paid Leave	4,697	-	-	-	-
189,088	164,146	240 - Insurance Benefits	221,344	383,678	333,278	333,278	333,278
1,323	1,460	244 - Employer-Paid TAX Sheltered Annuity	2,017	9,150	9,150	9,150	9,150
531,773	507,773	Total Object 200:	649,133	917,042	714,200	714,200	714,200
		300 - Purchased Services					
111,614	82,087	311 - Instruction Services	184,491	98,341	98,341	98,341	98,341
10,303	14,789	322 - Purchased Services	8,752	9,796	9,796	9,796	9,796
26,284	29,354	325 - Electricity	61,739	50,830	50,830	50,830	50,830
2,304	2,134	326 - Fuel	24,762	17,701	17,701	17,701	17,701
13,267	18,515	327 - Water and Sewage	16,135	17,100	17,000	17,000	17,000
11,849	12,686	328 - Garbage	21,350	21,092	23,000	23,000	23,000
1,831	3,994	329 - Laundry	1,402	4,000	4,000	4,000	4,000
655	682	353 - Postage	1,523	950	850	850	850
178,107	164,241	Total Object 300:	320,154	219,810	221,518	221,518	221,518
		400 - Supplies and Materials					
10,836	14,433	410 - Consumable Supplies and Materials	13,518	18,529	17,579	17,579	17,579
239	-	430 - Library Books	536	450	450	450	450
547	-	440 - Periodicals	-	-	-	-	-
280	5,471	460 - Non-Consumable Items	2,175	4,600	3,150	3,150	3,150
511	594	470 - Computer Software	633	650	750	750	750
-	-	480 - Computer Hardware	-	100	100	100	100
12,412	20,499	Total Object 400:	16,862	24,329	22,029	22,029	22,029
		500 - Capital Outlay					
171,020	10,506	520 - Buildings Acquisition	75,911	-	50,000	50,000	50,000
171,020	10,506	Total Object 500:	75,911	-	50,000	50,000	50,000
		600 - Other Objects					
904	904	640 - Dues and Fees	159	1,200	1,200	1,200	1,200
904	904	Total Object 600:	159	1,200	1,200	1,200	1,200
1,774,179	1,620,406	Total Center 158:	2,264,989	2,618,441 24.40	2,274,219	2,274,219 21.03	2,274,219 21.03

Pelican Elementary

Liza Butler, Principal
501 McLean Street, Klamath Falls, OR 97601
Phone 541-883-4765 Fax 541-883-4729

In the growing community of Klamath Falls, Pelican Elementary School has long stood as a symbol of educational progress and neighborhood pride. Established during a period of steady population growth in the mid-20th century, the school was built to meet the needs of expanding families and an evolving public education system.

Pelican Elementary opened its doors in the early 1950s, a time when Klamath Falls was transitioning from its early industrial roots into a more established and diverse community. The post-war era brought an increase in young families, and with it, a demand for modern school facilities. Pelican was designed with this future in mind—larger, more adaptable, and equipped to serve a growing student population.

From its earliest days, the school emphasized not only academic achievement but also a strong sense of community. Classrooms were filled with the children of mill workers, business owners, and public servants, all learning side by side. The school quickly became more than a place of instruction; it served as a gathering space for events, performances, and neighborhood connection.

Over the years, Pelican Elementary evolved to keep pace with changing educational needs. Improvements and updates were made to classrooms and shared spaces, reflecting advancements in teaching practices and technology. Despite these changes, the school maintained its core mission: to provide a supportive and engaging learning environment for every student who walked through its doors.

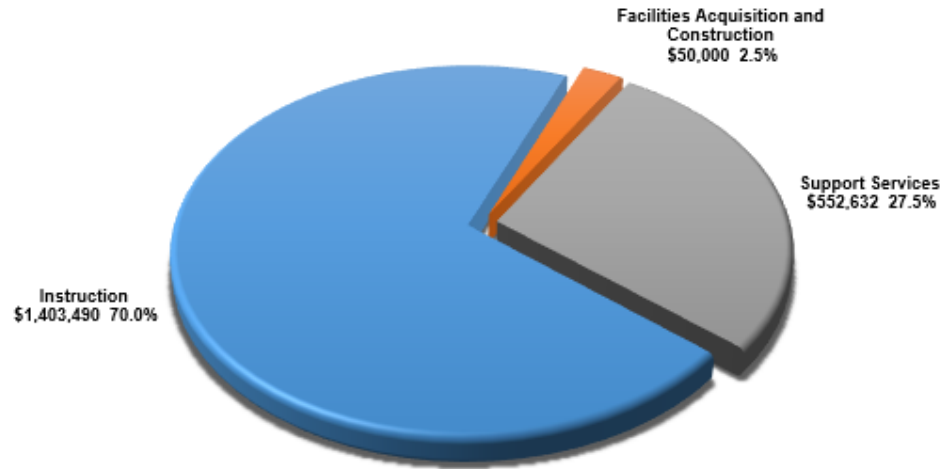
As part of Klamath Falls City Schools, Pelican Elementary continues to serve students from kindergarten through fifth grade. Its identity—often associated with the resilience and spirit of its namesake—remains deeply tied to the community it supports.

Today, Pelican Elementary stands as a reflection of Klamath Falls itself: grounded in history, strengthened by generations of families, and committed to preparing students for the future. Its story is one of steady growth, community connection, and a lasting dedication to education.

Requirements by Function

161 - Pelican Elementary

Total: \$2,006,122

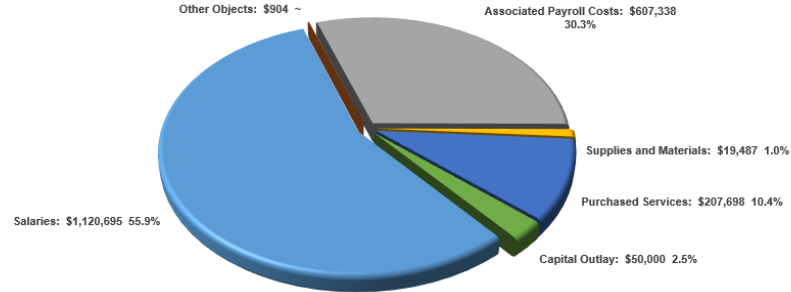


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2022/23 Actuals	2023/24 Actuals	Requirements by Function	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Function - Function	\$	\$ FTE	\$	\$ FTE	\$ FTE
		1000 - Instruction					
1,050,467	830,927	1111 - Primary, K-5	1,354,754	1,437,425 11.56	1,403,390	1,403,390 11.56	1,403,390 11.56
23,252	32,169	1113 - Elementary Extra-Curricular	6,309	-	-	-	-
94	-	1121 - Middle/Junior High Programs	-	100	100	100	100
1,073,813	863,096	Total Function 1000:	1,361,063	1,437,525 11.56	1,403,490	1,403,490 11.56	1,403,490 11.56
		2000 - Support Services					
-	820	2110 - Attendance and Social Work Services	-	-	-	-	-
-	-	2122 - Counseling Services	-	100	100	100	100
78	1,014	2134 - Nurse Services	348	400	400	400	400
8,450	9,082	2222 - Library/Media Center	9,616	10,330 0.25	10,209	10,209 0.25	10,209 0.25
-	-	2240 - Instructional Staff Development	-	100	-	-	-
277,554	303,073	2410 - Office of the Principal Services	288,738	88,879 1.75	297,207	297,207 2.75	297,207 2.75
142,828	149,796	2542 - Care and Upkeep of Buildings Services	223,965	189,996 1.00	238,228	238,228 2.00	238,228 2.00
-	-	2543 - Care and Upkeep of Grounds Services	398	1,000	1,000	1,000	1,000
5,188	6,133	2574 - Printing, Publishing, and Duplicating Service	6,339	4,288	4,288	4,288	4,288
781	1,431	2660 - Technology Services	1,023	1,200	1,200	1,200	1,200
-	-	2670 - Records Management Services	63	-	-	-	-
434,879	471,351	Total Function 2000:	530,491	296,293 3.00	552,632	552,632 5.00	552,632 5.00
		4000 - Facilities Acquisition and Construction					
2,849,316	7,440	4150 - Building Acquisition, Construction, and Impr	-	-	50,000	50,000	50,000
2,849,316	7,440	Total Function 4000:	-	-	50,000	50,000	50,000
4,358,008	1,341,887	Total Center 161:	1,891,554	1,733,818 14.56	2,006,122	2,006,122 16.56	2,006,122 16.56

Requirements by Object

161 - Pelican Elementary
Total: \$2,006,122



2022/23 Actuals	2023/24 Actuals	Requirements by Object	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Object - Object	\$	\$ FTE	\$	\$ FTE	\$ FTE
		100 - Salaries					
598,664	444,487	111 - Licensed Salaries	750,461	817,263 11.56	843,458	843,458 11.56	843,458 11.56
99,328	106,277	112 - Classified Salaries	118,001	98,741 3.00	134,188	134,188 4.00	134,188 4.00
121,805	127,969	113 - Administrators	132,472	-	139,248	139,248 1.00	139,248 1.00
26,321	43,791	130 - Additional Salary	18,508	2,213	3,801	3,801	3,801
-	-	151 - Club Advisor/Activities	496	-	-	-	-
-	-	159 - Mentor Teacher	3,971	-	-	-	-
846,718	722,524	Total Object 100:	1,023,910	918,217 14.56	1,120,695	1,120,695 16.56	1,120,695 16.56
		200 - Associated Payroll Costs					
34,929	30,669	211 - PERS-Employer	28,138	11,261	-	-	-
47,573	39,720	212 - PERS-IAP	57,948	55,092	67,244	67,244	67,244
82,194	70,992	213 - OPSRP UAL Contribution	116,277	116,773	151,599	151,599	151,599
42,923	33,537	214 - PERS UAL Contribution	36,224	14,710	15,368	15,368	15,368
41,357	41,417	216 - OPSRP-Employer	68,043	68,376	-	-	-
63,810	53,969	220 - FICA	76,862	70,243	85,732	85,732	85,732
3,978	3,652	231 - SAIF	4,892	4,142	7,535	7,535	7,535
-	2,817	232 - Unemployment	-	8,468	10,471	10,471	10,471
2,065	2,693	233 - Oregon Paid Leave	4,019	-	-	-	-
170,364	140,355	240 - Insurance Benefits	236,220	232,200	265,200	265,200	265,200
4,304	613	244 - Employer-Paid TAX Sheltered Annuity	2,087	4,189	4,189	4,189	4,189
493,496	420,433	Total Object 200:	630,709	585,454	607,338	607,338	607,338
		300 - Purchased Services					
86,940	95,166	311 - Instruction Services	101,717	85,461	85,461	85,461	85,461
11,144	8,053	322 - Purchased Services	10,638	11,359	11,359	11,359	11,359
14,274	29,697	325 - Electricity	39,069	42,063	42,063	42,063	42,063
18,269	8,283	326 - Fuel	20,197	21,243	21,243	21,243	21,243
12,230	12,216	327 - Water and Sewage	26,876	27,324	27,324	27,324	27,324
6,683	10,240	328 - Garbage	14,722	16,548	16,548	16,548	16,548
2,034	3,705	329 - Laundry	3,470	3,600	3,600	3,600	3,600
-	-	340 - Travel	-	200	-	-	-
-	49	353 - Postage	11	300	100	100	100
-	-	389 - Other Non-Instructional Professional and Tee	63	-	-	-	-
151,564	167,410	Total Object 300:	216,762	208,098	207,698	207,698	207,698
		400 - Supplies and Materials					
11,676	14,555	410 - Consumable Supplies and Materials	9,567	9,900	8,500	8,500	8,500
-	156	430 - Library Books	-	200	200	200	200
3,773	6,765	460 - Non-Consumable Items	8,746	9,645	9,312	9,312	9,312
511	594	470 - Computer Software	633	800	875	875	875
49	1,105	480 - Computer Hardware	376	600	600	600	600
16,009	23,175	Total Object 400:	19,922	21,145	19,487	19,487	19,487
		500 - Capital Outlay					
2,849,316	7,440	520 - Buildings Acquisition	-	-	50,000	50,000	50,000
2,849,316	7,440	Total Object 500:	-	-	50,000	50,000	50,000
		600 - Other Objects					
904	904	640 - Dues and Fees	252	904	904	904	904
904	904	Total Object 600:	252	904	904	904	904
4,358,008	1,341,987	Total Center 161:	1,891,554	1,733,818 14.56	2,006,122	2,006,122 16.56	2,006,122 16.56

Roosevelt Elementary

Scott Olsen, Principal
1125 N. Eldorado Avenue, Klamath Falls, OR 97601
Phone 541-883-4750 Fax 541-883-4728

For generations, Roosevelt Elementary School has been a foundational part of the educational landscape in Klamath Falls. Named in honor of Theodore Roosevelt, the school reflects the values often associated with its namesake—perseverance, civic responsibility, and a commitment to growth.

Established in the early 20th century during a period of expansion in Klamath Falls, Roosevelt Elementary was built to serve a steadily increasing population as the city developed alongside the railroad and timber industries. Like many schools of its era, it began as a modest facility, focused on providing essential education to local children in a rapidly changing community.

As the city grew, so did Roosevelt Elementary. Over the decades, the school underwent expansions and updates to meet the needs of its students and staff. Classrooms were added, facilities improved, and new resources introduced, ensuring that the school remained aligned with evolving educational standards. These changes allowed Roosevelt to continue serving as a reliable and modern learning environment while maintaining its historical roots.

Beyond its physical growth, Roosevelt Elementary developed a strong identity centered on community and tradition. Families in Klamath Falls have long viewed the school as more than a place of instruction—it is a place where generations have learned, formed friendships, and built lasting connections. School events, 39 academic programs, and extracurricular activities have all contributed to a culture that values both achievement and belonging.

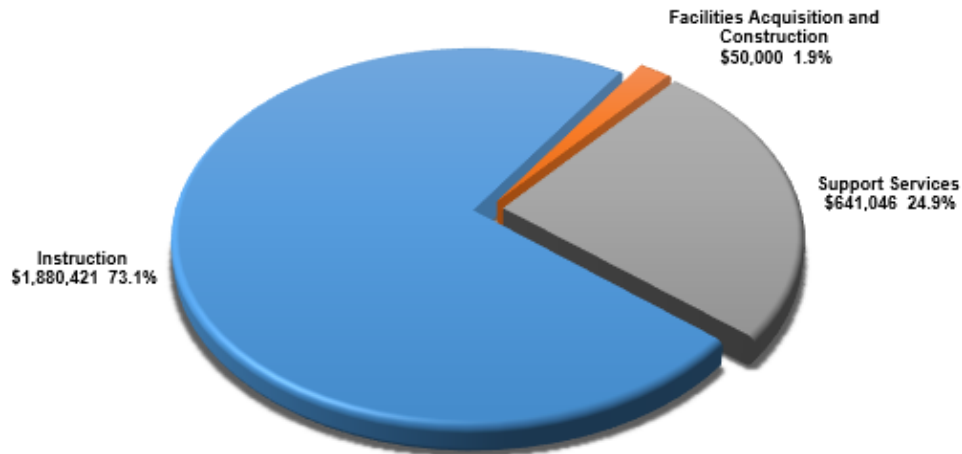
As part of Klamath Falls City Schools, Roosevelt Elementary continues to educate students in kindergarten through fifth grade. Its commitment to fostering a supportive and engaging environment remains unchanged, even as teaching methods and technologies have advanced.

Today, Roosevelt Elementary stands as a testament to the enduring importance of public education in Klamath Falls. Its history is woven into the fabric of the community—a story of growth, resilience, and dedication to shaping future generations.

Requirements by Function

173 - Roosevelt School

Total: \$2,571,467

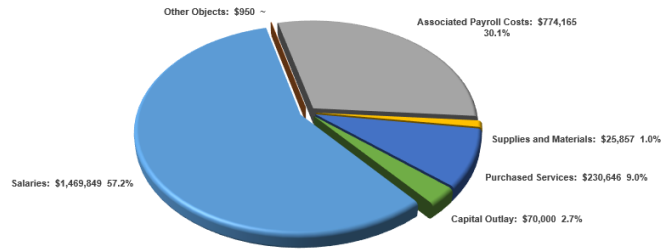


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2022/23 Actuals	2023/24 Actuals	Requirements by Function	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Function - Function	\$	\$ FTE	\$	\$ FTE	\$ FTE
		1000 - Instruction					
363,019	665,618	1111 - Primary, K-5	1,923,825	2,258,266 17.69	1,869,658	1,869,658 14.38	1,869,658 14.38
15,034	28,791	1113 - Elementary Extra-Curricular	5,152	-	-	-	-
29,147	31,269	1291 - English Second Language Programs	31,235	-	10,763	10,763 0.38	10,763 0.38
407,200	725,678	Total Function 1000:	1,960,213	2,258,266 17.69	1,880,421	1,880,421 14.75	1,880,421 14.75
		2000 - Support Services					
-	1,353	2110 - Attendance and Social Work Services	-	-	-	-	-
-	-	2122 - Counseling Services	-	110	110	110	110
520	748	2134 - Nurse Services	418	650	900	900	900
15,056	14,268	2222 - Library/Media Center	15,495	20,764 0.38	20,475	20,475 0.38	20,475 0.38
274,533	295,705	2410 - Office of the Principal Services	305,474	287,553 2.75	304,373	304,373 2.75	304,373 2.75
198,207	233,007	2542 - Care and Upkeep of Buildings Services	273,700	237,251 1.00	307,719	307,719 2.00	307,719 2.00
879	1,121	2543 - Care and Upkeep of Grounds Services	516	2,500	2,500	2,500	2,500
1,670	1,993	2574 - Printing, Publishing, and Duplicating Service	5,841	3,319	3,319	3,319	3,319
-	250	2660 - Technology Services	551	1,400	1,650	1,650	1,650
490,865	548,444	Total Function 2000:	601,995	553,547 4.13	641,046	641,046 5.13	641,046 5.13
		4000 - Facilities Acquisition and Construction					
3,149,791	-	4150 - Building Acquisition, Construction, and Impr	-	-	50,000	50,000	50,000
3,149,791	-	Total Function 4000:	-	-	50,000	50,000	50,000
4,047,857	1,274,122	Total Center 173:	2,562,208	2,811,813 21.81	2,571,467	2,571,467 19.88	2,571,467 19.88

Requirements by Object

173 - Roosevelt School
Total: \$2,571,467



2022/23 Actuals	2023/24 Actuals	Requirements by Object	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Object - Object	\$	\$ FTE	\$	\$ FTE	\$ FTE
		100 - Salaries					
166,463	319,444	111 - Licensed Salaries	1,051,841	1,264,881 16.06	1,127,987	1,127,987 13.56	1,127,987 13.56
122,791	167,391	112 - Classified Salaries	173,839	171,543 4.75	198,621	198,621 5.31	198,621 5.31
111,965	116,477	113 - Administrators	120,650	111,086 1.00	133,842	133,842 1.00	133,842 1.00
25,084	51,384	130 - Additional Salary	40,697	10,334	9,399	9,399	9,399
-	-	151 - Club Advisor/Activities	1,737	-	-	-	-
-	-	159 - Mentor Teacher	1,986	-	-	-	-
426,302	654,696	Total Object 100:	1,390,750	1,557,844 21.81	1,469,849	1,469,849 19.88	1,469,849 19.88
		200 - Associated Payroll Costs					
13,620	16,086	211 - PERS-Employer	60,484	62,427	-	-	-
24,517	31,715	212 - PERS-IAP	82,118	93,469	88,192	88,192	88,192
53,216	71,438	213 - OPSRP UAL Contribution	137,918	161,075	139,516	139,516	139,516
11,265	12,023	214 - PERS UAL Contribution	78,190	81,547	85,770	85,770	85,770
26,776	41,611	216 - OPSRP-Employer	80,706	94,317	-	-	-
31,852	48,906	220 - FICA	103,330	119,174	112,443	112,443	112,443
3,086	4,174	231 - SAIF	6,677	6,816	9,881	9,881	9,881
-	-	232 - Unemployment	17,035	14,362	13,734	13,734	13,734
1,003	2,567	233 - Oregon Paid Leave	5,403	-	-	-	-
117,760	154,325	240 - Insurance Benefits	330,299	354,601	315,188	315,188	315,188
2,471	3,387	244 - Employer-Paid TAX Sheltered Annuity	10,473	9,441	9,441	9,441	9,441
285,567	386,232	Total Object 200:	912,632	997,229	774,165	774,165	774,165
		300 - Purchased Services					
100,567	106,227	311 - Instruction Services	94,415	88,569	88,569	88,569	88,569
10,545	9,400	322 - Purchased Services	20,432	24,253	24,253	24,253	24,253
14,803	30,784	325 - Electricity	53,390	53,770	53,770	53,770	53,770
777	15,074	326 - Fuel	29,659	28,883	28,883	28,883	28,883
36,294	32,239	327 - Water and Sewage	19,871	20,419	20,419	20,419	20,419
7,568	11,703	328 - Garbage	13,360	12,817	12,817	12,817	12,817
1,256	2,318	329 - Laundry	993	1,200	1,200	1,200	1,200
150	865	353 - Postage	626	735	735	735	735
171,960	208,608	Total Object 300:	232,745	230,646	230,646	230,646	230,646
		400 - Supplies and Materials					
11,373	14,370	410 - Consumable Supplies and Materials	10,586	18,393	19,493	19,493	19,493
913	457	430 - Library Books	591	1,000	1,000	1,000	1,000
536	5,662	460 - Non-Consumable Items	13,848	3,500	3,713	3,713	3,713
511	594	470 - Computer Software	885	601	601	601	601
-	29	480 - Computer Hardware	-	1,050	1,050	1,050	1,050
13,333	21,112	Total Object 400:	25,911	25,144	25,857	25,857	25,857
		500 - Capital Outlay					
3,149,791	2,540	520 - Buildings Acquisition	-	-	50,000	50,000	50,000
-	-	540 - Depreciable Equipment	-	-	20,000	20,000	20,000
3,149,791	2,540	Total Object 500:	-	-	70,000	70,000	70,000
		600 - Other Objects					
904	934	640 - Dues and Fees	169	950	950	950	950
904	934	Total Object 600:	169	950	950	950	950
4,047,857	1,274,122	Total Center 173:	2,562,208	2,811,813 21.81	2,571,467	2,571,467 19.88	2,571,467 19.88

Ponderosa Middle School

TBD, Principal
2554 Main Street, Klamath Falls, OR 97601
Phone 541-883-4740 Fax 541-883-4286

As Klamath Falls continued to expand in the latter half of the 20th century, so too did the need for schools that could serve students during the critical transition years between elementary and high school. Out of that need, Ponderosa Middle School emerged as an important part of the community's evolving educational system.

Established during a time when the middle school model was gaining popularity across the United States, Ponderosa Middle School was designed to support the unique academic and developmental needs of early adolescents. The school's creation reflected a broader shift in education—recognizing that students in grades six through eight benefit from a learning environment tailored specifically to their stage of growth.

Named after the region's iconic ponderosa pine forests, the school's identity is closely tied to the natural landscape that surrounds Klamath Falls. Much like the towering trees for which it is named, Ponderosa Middle School has stood as a place of steady growth, resilience, and strength for generations of students.

From its early years, the school focused on providing a well-rounded educational experience. In addition to core academic subjects, Ponderosa offered opportunities in music, athletics, and extracurricular activities, helping students explore their interests and build confidence. The school quickly became more than just a place for classroom learning—it became a central hub where students developed socially as well as academically.

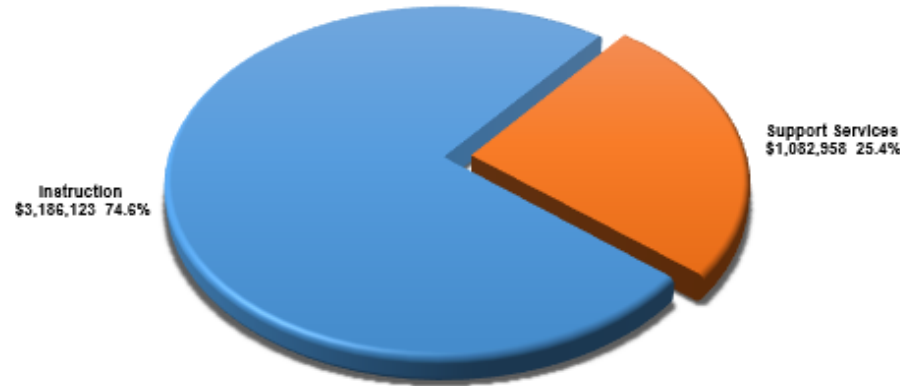
Over time, Ponderosa Middle School has adapted to meet the changing needs of education. Updates to facilities, the integration of new technologies, and evolving teaching practices have ensured that students continue to receive a modern and relevant education. Despite these changes, the school has remained grounded in its mission to support student success during a pivotal stage of life.

As part of Klamath Falls City Schools, Ponderosa Middle School continues to serve as a bridge between elementary and high school education. Its legacy is defined not only by its history, but by the countless students who have walked its halls—each leaving a mark on a school that has, in turn, helped shape the future of the community.

Today, Ponderosa Middle School remains a vital part of Klamath Falls, carrying forward a tradition of growth, connection, and commitment to education that mirrors the enduring strength of the region itself.

Requirements by Function

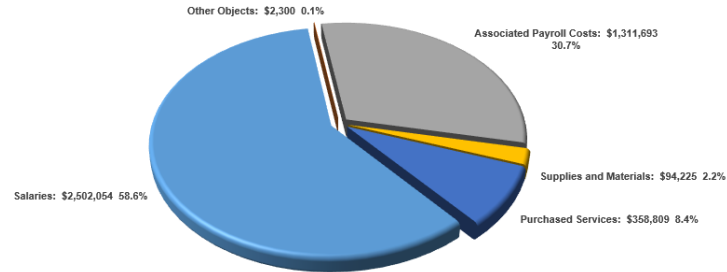
162 - Ponderosa Middle School
Total: \$4,269,081



2022/23 Actuals	2023/24 Actuals	Requirements by Function	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Function - Function	\$	\$ FTE	\$	\$ FTE	\$ FTE
		1000 - Instruction					
1,363,298	1,316,482	1121 - Middle/Junior High Programs	3,066,433	3,193,479 24.10	3,081,511	3,081,511 23.31	3,081,511 23.31
50,896	74,219	1122 - Middle/Junior High School Extra-Curricular	89,398	36,000	36,500	36,500	36,500
7,743	8,062	1132 - High School Extra-Curricular	-	-	-	-	-
76,786	98,719	1291 - English Second Language Programs	76,073	68,302 0.50	68,112	68,112 0.50	68,112 0.50
1,498,723	2,097,482	Total Function 1000:	3,232,504	3,303,781 24.60	3,186,123	3,186,123 23.81	3,186,123 23.81
		2000 - Support Services					
645	488	2122 - Counseling Services	675	1,760	1,760	1,760	1,760
11,052	11,337	2134 - Nurse Services	330	700	750	750	750
863	24,316	2222 - Library/Media Center	28,333	42,646 0.81	41,796	41,796 0.81	41,796 0.81
1,367	1,209	2240 - Instructional Staff Development	250	3,000	3,000	3,000	3,000
533,305	602,122	2410 - Office of the Principal Services	621,195	620,423 6.00	657,733	657,733 6.00	657,733 6.00
369,165	351,337	2542 - Care and Upkeep of Buildings Services	359,689	380,697 3.38	349,533	349,533 2.38	349,533 2.38
193	278	2543 - Care and Upkeep of Grounds Services	485	750	750	750	750
2,860	17,389	2552 - Vehicle Operation Services	19,023	4,155	2,536	2,536	2,536
10,009	3,289	2574 - Printing, Publishing, and Duplicating Services	12,761	11,000	11,000	11,000	11,000
7,424	10,542	2660 - Technology Services	11,882	14,600	14,100	14,100	14,100
936,881	1,028,308	Total Function 2000:	1,055,222	1,079,731 10.19	1,082,958	1,082,958 9.19	1,082,958 9.19
		3000 - Enterprise and Community Services					
-	173	3100 - Food Services	-	-	-	-	-
-	173	Total Function 3000:	-	-	-	-	-
		4000 - Facilities Acquisition and Construction					
-	5,407	4120 - Site Acquisition and Development Services	-	-	-	-	-
-	5,407	Total Function 4000:	-	-	-	-	-
2,435,605	3,131,369	Total Center 162:	4,287,727	4,383,512 34.78	4,269,081	4,269,081 32.99	4,269,081 32.99

Requirements by Object

162 - Ponderosa Middle School
Total: \$4,269,081



2022/23 Actuals	2023/24 Actuals	Requirements by Object	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Object - Object	\$	\$ FTE	\$	\$ FTE	\$ FTE
		100 - Salaries					
777,067	1,030,493	111 - Licensed Salaries	1,743,100	1,326,024 24.60	1,340,236	1,340,236 23.81	1,340,236 23.81
255,331	275,394	112 - Classified Salaries	238,847	297,702 8.13	270,318	270,318 7.13	270,318 7.13
234,380	247,873	113 - Administrators	261,181	238,586 2.00	275,675	275,675 2.00	275,675 2.00
7,486	-	114 - Managerial - Classified	-	-	-	-	-
-	7,193	122 - Substitutes - Classified	37,346	-	-	-	-
57,600	108,181	130 - Additional Salary	83,113	13,076	15,165	15,165	15,165
-	-	150 - Coaching/Athletics	10,320	-	-	-	-
-	-	151 - Club Advisor/Activities	3,431	-	-	-	-
-	-	154 - Licensed Extra Duty	4,467	-	-	-	-
-	-	155 - Classified Extra Duty	436	-	-	-	-
-	-	159 - Mentor Teacher	4,364	-	-	-	-
1,332,465	1,729,140	Total Object 100:	2,400,466	2,475,388 34.78	2,502,054	2,502,054 32.93	2,502,054 32.93
		200 - Associated Payroll Costs					
39,488	23,342	211 - PERS-Employer	55,378	68,358	-	-	-
66,973	34,828	212 - PERS-IAP	125,604	148,525	150,187	150,187	150,187
164,530	224,632	213 - OPSRP UAL Contribution	253,271	236,476	328,537	328,537	328,537
11,603	24,859	214 - PERS UAL Contribution	71,277	30,080	55,115	55,115	55,115
82,714	130,361	216 - OPSRP-Employer	151,720	138,465	-	-	-
100,538	123,023	220 - FICA	180,375	183,368	131,488	131,488	131,488
7,573	8,750	231 - SAlF	11,143	11,684	16,825	16,825	16,825
-	-	232 - Unemployment	2,847	22,825	23,330	23,330	23,330
3,138	6,754	233 - Oregon Paid Leave	3,422	-	-	-	-
330,551	409,421	240 - Insurance Benefits	586,478	559,409	532,337	532,337	532,337
5,677	3,727	244 - Employer-Paid TAX Sheltered Annuity	13,530	13,754	13,754	13,754	13,754
812,739	1,068,377	Total Object 200:	1,467,112	1,479,544	1,311,693	1,311,693	1,311,693
		300 - Purchased Services					
118,341	116,551	311 - Instruction Services	130,522	102,065	102,065	102,065	102,065
13,060	3,633	319 - Other Instructional, Professional and Technical	4,351	13,713	13,713	13,713	13,713
11,453	18,575	322 - Purchased Services	14,411	13,450	13,100	13,100	13,100
54,838	66,845	325 - Electricity	88,486	35,553	35,553	35,553	35,553
16,627	17,281	327 - Water and Sewage	20,265	17,800	23,000	23,000	23,000
14,422	16,845	328 - Garbage	27,870	27,386	27,386	27,386	27,386
6,168	3,110	329 - Laundry	4,622	3,400	3,400	3,400	3,400
1,367	5,268	340 - Travel	2,526	7,655	6,036	6,036	6,036
150	150	343 - Travel - Student Out of District	150	250	200	200	200
3,387	2,037	353 - Postage	2,508	3,500	3,750	3,750	3,750
-	5,407	383 - Architect/Engineer Services	2,310	-	24,000	24,000	24,000
-	-	390 - Other General Professional and Technological	48,637	40,000	40,000	40,000	40,000
240,419	267,702	Total Object 300:	347,317	331,378	358,809	358,809	358,809
		400 - Supplies and Materials					
30,218	37,043	410 - Consumable Supplies and Materials	44,720	55,050	55,400	55,400	55,400
1,305	-	420 - Textbooks	403	1,500	1,500	1,500	1,500
-	404	430 - Library Books	512	1,000	750	750	750
3,455	17,383	460 - Non-Consumable Items	14,336	23,652	23,375	23,375	23,375
-	721	470 - Computer Software	600	700	1,200	1,200	1,200
7,404	8,434	480 - Computer Hardware	10,360	13,000	12,000	12,000	12,000
48,383	64,051	Total Object 400:	70,937	34,302	34,225	34,225	34,225
		600 - Other Objects					
1,540	2,033	640 - Dues and Fees	1,835	2,300	2,300	2,300	2,300
1,540	2,033	Total Object 600:	1,835	2,300	2,300	2,300	2,300
2,435,605	3,131,363	Total Center 162:	4,287,727	4,383,512 34.78	4,269,081	4,269,081 32.93	4,269,081 32.93

Eagle Ridge New Tech High School

Terry Bennett, Principal
677 S 7th Street, Klamath Falls, OR 97601
Phone 541-884-7627 Fax 541-887-8054

In the evolving educational landscape of Klamath Falls, Eagle Ridge New Tech High School stands as a modern example of innovation, adaptability, and student-centered learning. Established in the early 21st century, the school was created to offer an alternative approach to traditional high school education—one that emphasizes collaboration, real-world application, and the integration of technology into everyday learning.

Eagle Ridge New Tech High School was founded as part of the broader New Tech Network, a nationwide initiative aimed at transforming high school education through project-based learning and a strong focus on college and career readiness. From its inception, the school embraced a model that places students at the center of their educational experience, encouraging critical thinking, communication, and problem-solving skills.

Unlike traditional high schools, Eagle Ridge adopted a learning environment built around interdisciplinary projects rather than isolated subject instruction. Students work collaboratively on real-world challenges, often presenting their findings and solutions in professional formats. This approach not only strengthens academic understanding but also prepares students for the expectations of higher education and the workforce.

Technology has played a central role in the school's identity. From digital collaboration tools to integrated online learning platforms, Eagle Ridge has consistently leveraged modern resources to enhance instruction and engagement. This commitment reflects both the mission of the New Tech model and the growing importance of digital literacy in the 21st century.

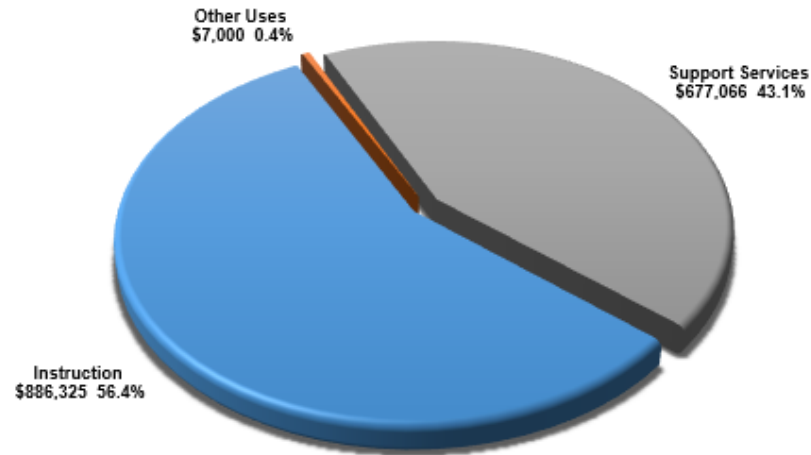
As part of Klamath Falls City Schools, Eagle Ridge New Tech High School has contributed to expanding educational opportunities within the district. It has provided students and families with a distinct option—one that differs in structure and philosophy while maintaining the same commitment to academic excellence.

In recent years, the school has also played a role in broader district developments, including its integration into the district's long-term planning and facility use. These changes reflect an ongoing effort to align resources, strengthen programs, and ensure sustainability for the future of education in Klamath Falls.

Today, Eagle Ridge New Tech High School remains a symbol of forward-thinking education in the region. Its history, though more recent than many of its counterparts, highlights a significant shift in how schools can prepare students—not just to succeed academically, but to thrive in an increasingly complex and connected world.

Requirements by Function

454 - Eagle Ridge NT High School
Total: \$1,570,391



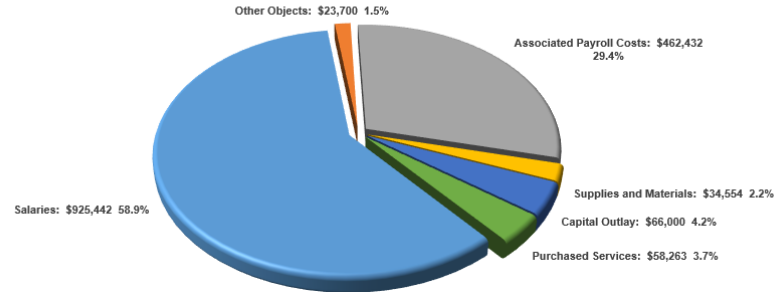
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2022/23 Actuals	2023/24 Actuals	Requirements by Function	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Function - Function	\$	\$ FTE	\$	\$ FTE	\$ FTE
-	-	1000 - Instruction					
-	-	1131 - High School Programs	998,963	928,613 8.50	885,325	885,325 6.50	885,325 6.50
-	-	1132 - High School Extra-Curricular	19,352	2,000	500	500	500
1,400,291	1,221,932	1288 - Charter Schools	-	-	-	-	-
-	-	1289 - Other Alternative Programs	-	500	500	500	500
1,400,291	1,221,932	Total Function 1000:	1,018,316	931,113 8.50	886,325	886,325 6.50	886,325 6.50
-	-	2000 - Support Services					
-	-	2122 - Counseling Services	-	200	200	200	200
-	-	2134 - Nurse Services	118	1,000	1,000	1,000	1,000
-	-	2240 - Instructional Staff Development	2,846	1,000	1,000	1,000	1,000
-	-	2410 - Office of the Principal Services	292,687	4,500	470,773	470,773 2.80	470,773 2.80
-	-	2542 - Care and Upkeep of Buildings Services	244,736	255,494 2.00	195,143	195,143 1.50	195,143 1.50
-	-	2543 - Care and Upkeep of Grounds Services	-	2,600	2,600	2,600	2,600
-	-	2552 - Vehicle Operation Services	1,414	5,000	2,000	2,000	2,000
-	-	2574 - Printing, Publishing, and Duplicating Service	2,002	3,129	3,150	3,150	3,150
-	-	2660 - Technology Services	2,682	3,700	1,200	1,200	1,200
-	-	Total Function 2000:	546,485	276,623 2.00	677,066	677,066 4.30	677,066 4.30
-	-	5000 - Other Uses					
-	-	5120 - Short-Term Debt Retirement	6,929	-	7,000	7,000	7,000
-	-	Total Function 5000:	6,929	-	7,000	7,000	7,000
1,400,291	1,221,932	Total Center 454:	1,571,730	1,207,736 10.50	1,570,391	1,570,391 10.80	1,570,391 10.80

Requirements by Object

454 - Eagle Ridge NT High School

Total: \$1,570,391



2022/23 Actuals	2023/24 Actuals	Requirements by Object	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Object - Object	\$	\$ FTE	\$	\$ FTE	\$ FTE
-	-	100 - Salaries	-	-	-	-	-
-	-	111 - Licensed Salaries	451,525	470,125 6.50	511,194	511,194 6.50	511,194 6.50
-	-	112 - Classified Salaries	87,375	197,607 4.00	129,201	129,201 2.50	129,201 2.50
-	-	113 - Administrators	150,748	-	277,862	277,862 1.80	277,862 1.80
-	-	130 - Additional Salary	26,806	4,140	7,185	7,185	7,185
-	-	151 - Club Advisor/Activities	13,402	-	-	-	-
-	-	153 - Mentor Teacher	496	-	-	-	-
-	-	Total Object 100:	730,352	671,872 10.50	925,442	925,442 10.80	925,442 10.80
-	-	200 - Associated Payroll Costs	-	-	-	-	-
-	-	211 - PERS-Employer	18,210	-	-	-	-
-	-	212 - PERS-IAP	42,874	40,315	55,526	55,526	55,526
-	-	213 - OPSRP UAL Contribution	89,027	101,536	99,135	99,135	99,135
-	-	214 - PERS UAL Contribution	23,803	-	43,847	43,847	43,847
-	-	216 - OPSRP-Employer	52,097	59,455	-	-	-
-	-	220 - FICA	54,896	51,396	70,797	70,797	70,797
-	-	231 - SAIF	3,894	6,575	6,220	6,220	6,220
-	-	232 - Unemployment	1,358	6,195	8,647	8,647	8,647
-	-	233 - Oregon Paid Leave	2,870	-	-	-	-
-	-	240 - Insurance Benefits	151,042	161,400	178,260	178,260	178,260
-	-	244 - Employer-Paid TAX Sheltered Annuity	4,380	-	-	-	-
-	-	Total Object 200:	444,452	426,872	462,432	462,432	462,432
-	-	300 - Purchased Services	-	-	-	-	-
-	-	311 - Instruction Services	14,224	-	-	-	-
-	-	312 - Instructional Programs Improvement Service	1,329	-	-	-	-
-	-	322 - Purchased Services	13,438	3,000	3,000	3,000	3,000
-	-	324 - Rentals	24,750	-	-	-	-
-	-	325 - Electricity	21,425	19,373	19,373	19,373	19,373
-	-	326 - Fuel	8,302	6,500	8,000	8,000	8,000
-	-	327 - Water and Sewage	3,922	10,000	4,000	4,000	4,000
-	-	328 - Garbage	8,312	10,378	10,378	10,378	10,378
-	-	329 - Laundry	3,524	3,000	3,000	3,000	3,000
-	-	340 - Travel	2,538	8,600	4,100	4,100	4,100
-	-	351 - Telephone	-	6,112	6,112	6,112	6,112
-	-	353 - Postage	264	300	300	300	300
1,400,291	1,221,932	360 - Charter School Payments	-	-	-	-	-
1,400,291	1,221,932	Total Object 300:	102,028	67,263	58,263	58,263	58,263
-	-	400 - Supplies and Materials	-	-	-	-	-
-	-	410 - Consumable Supplies and Materials	17,605	31,329	30,554	30,554	30,554
-	-	420 - Textbooks	70	500	200	200	200
-	-	460 - Non-Consumable Items	71,676	3,500	3,400	3,400	3,400
-	-	470 - Computer Software	477	200	200	200	200
-	-	480 - Computer Hardware	2,205	2,500	200	200	200
-	-	Total Object 400:	92,034	38,029	34,554	34,554	34,554
-	-	500 - Capital Outlay	-	-	-	-	-
-	-	520 - Buildings Acquisition	27,618	-	-	-	-
-	-	540 - Depreciable Equipment	149,879	-	66,000	66,000	66,000
-	-	Total Object 500:	177,497	-	66,000	66,000	66,000
-	-	600 - Other Objects	-	-	-	-	-
-	-	610 - Redemption of Principal	6,929	-	10,000	10,000	10,000
-	-	640 - Dues and Fees	18,438	3,700	13,700	13,700	13,700
-	-	Total Object 600:	25,367	3,700	23,700	23,700	23,700
1,400,291	1,221,932	Total Center 454:	1,571,730	1,207,736 10.50	1,570,391	1,570,391 10.80	1,570,391 10.80

Klamath Union High School

Rodney Heyen, Principal
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Phone 541-883-4710 Fax 541-885-4276

For more than a century, Klamath Union High School has stood as a cornerstone of education in Klamath Falls. As one of the oldest and most established institutions in the region, the school's history is deeply intertwined with the growth and identity of the community it serves.

Klamath Union High School traces its origins back to the early 1900s, a time when Klamath Falls was emerging as a vital hub in Southern Oregon. With the expansion of the railroad and the strength of the timber industry, the city experienced steady population growth, creating a need for a formal secondary education system. In response, the community established a high school that would eventually become Klamath Union.

The school's current campus, completed in the 1920s, reflects the architectural character and civic pride of that era. Built to accommodate a growing student body, the structure has long been recognized not only as a place of learning but also as a historic landmark within the city. Over the decades, the campus has undergone renovations and updates to preserve its integrity while adapting to modern educational needs.

Throughout its history, Klamath Union has been known for its strong academic programs, as well as its commitment to athletics, arts, and extracurricular activities. The school's teams, known as the Pelicans, have become a source of pride for the community, fostering school spirit and unity across generations. 48

Beyond academics and athletics, Klamath Union High School has played a central role in community life. Its auditorium, athletic fields, and gathering spaces have hosted countless events, performances, and celebrations, reinforcing the school's position as more than just an educational institution.

As part of Klamath Falls City Schools, Klamath Union continues to serve students in grades nine through twelve, preparing them for college, careers, and civic engagement. The school has evolved alongside changes in education, incorporating new technologies and teaching practices while maintaining the traditions that have defined it for generations.

Today, Klamath Union High School remains a symbol of continuity and pride in Klamath Falls. Its enduring legacy reflects the values of the community—commitment to education, respect for history, and a shared investment in the future.

Requirements by Function

624 - Klamath Union High School

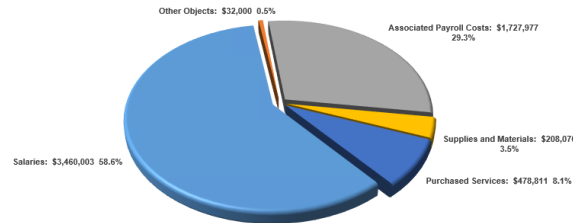
Total: \$5,906,867



2022/23 Actuals	2023/24 Actuals	Requirements by Function	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Function - Function	\$	\$ FTE	\$	\$ FTE	\$ FTE
		1000 - Instruction					
1,243,208	1,920,951	1131 - High School Programs	3,239,703	3,084,984 22.42	3,342,186	3,342,186 25.88	3,342,186 25.88
718,861	796,369	1132 - High School Extra-Curricular	753,835	814,812 2.00	713,105	713,105 2.00	713,105 2.00
-	25,496	1210 - Programs for the Talented and Gifted	-	-	-	-	-
54,034	57,081	1289 - Other Alternative Programs	58,115	70,756 0.88	62,563	62,563 0.88	62,563 0.88
64,122	34,101	1291 - English Second Language Programs	47,776	59,041 0.39	58,383	58,383 0.39	58,383 0.39
2,080,225	2,833,998	Total Function 1000:	4,099,429	4,029,593 25.69	4,176,237	4,176,237 29.15	4,176,237 29.15
		2000 - Support Services					
62,444	71,601	2110 - Attendance and Social Work Services	73,717	102,055 1.75	101,442	101,442 1.75	101,442 1.75
83,275	83,506	2122 - Counseling Services	87,195	79,607 1.00	77,042	77,042 1.00	77,042 1.00
920	1,499	2134 - Nurse Services	1,243	1,500	1,500	1,500	1,500
68,932	73,772	2222 - Library/Media Center	77,228	71,334 1.00	70,543	70,543 1.00	70,543 1.00
11,124	7,468	2240 - Instructional Staff Development	12,876	11,000	9,500	9,500	9,500
490,120	480,478	2410 - Office of the Principal Services	546,044	643,275 4.00	497,259	497,259 3.00	497,259 3.00
-	-	2540 - Operation and Maintenance of Plant Services	-	-	58,521	58,521 0.50	58,521 0.50
751,559	861,332	2542 - Care and Upkeep of Buildings Services	839,451	802,573 6.00	759,927	759,927 6.00	759,927 6.00
88,518	94,676	2543 - Care and Upkeep of Grounds Services	113,885	108,377 1.00	103,834	103,834 1.00	103,834 1.00
52,438	113,845	2552 - Vehicle Operation Services	119,525	32,828	23,365	23,365	23,365
11,575	13,999	2574 - Printing, Publishing, and Duplicating Services	16,672	12,000	10,000	10,000	10,000
6,329	7,997	2660 - Technology Services	4,325	17,151	17,151	17,151	17,151
363	367	2669 - Other Technology Services	337	546	546	546	546
1,627,596	1,810,539	Total Function 2000:	1,892,497	1,882,246 14.75	1,730,630	1,730,630 14.25	1,730,630 14.25
		3000 - Enterprise and Community Services					
-	58	3100 - Food Services	-	-	-	-	-
-	58	Total Function 3000:	-	-	-	-	-
3,707,821	4,644,594	Total Center 624:	5,991,926	5,911,839 40.44	5,906,867	5,906,867 43.40	5,906,867 43.40

Requirements by Object

624 - Klamath Union High School
Total: \$5,906,867



2022/23 Actuals	2023/24 Actuals	Requirements by Object	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Object - Object	\$	FTE	\$	FTE	FTE
		100 - Salaries					
653,528	1,044,498	111 - Licensed Salaries	1,847,112	1,820,256	22.81	2,132,628	2,132,628
594,405	585,655	112 - Classified Salaries	559,873	611,052	13.63	629,527	629,527
336,161	354,203	113 - Administrators	399,276	448,830	4.00	415,337	415,337
404,896	460,327	130 - Additional Salary	199,679	364,367		77,511	77,511
-	-	150 - Coaching/Athletics	195,438	-	195,000	195,000	195,000
-	-	151 - Club Advisor/Activities	41,937	-	-	-	-
-	-	152 - Game Duty/Chaperone	993	-	-	-	-
-	-	154 - Licensed Extra Duty	12,906	-	-	-	-
-	-	155 - Classified Extra Duty	1,986	-	-	-	-
-	-	159 - Mentor Teacher	2,228	-	10,000	10,000	10,000
1,988,990	2,444,684	Total Object 100:	3,261,426	3,244,505	40.44	3,460,003	3,460,003
		200 - Associated Payroll Costs					
104,769	121,818	211 - PERS-Employer	121,812	110,228	-	-	-
107,344	137,511	212 - PERS-IAP	177,371	194,668	207,601	207,601	207,601
179,723	254,587	213 - OPSRP UAL Contribution	330,500	314,729	361,683	361,683	361,683
102,592	107,288	214 - PERS UAL Contribution	136,282	143,988	133,432	133,432	133,432
90,431	148,425	216 - OPSRP-Employer	193,402	178,047	-	-	-
143,655	184,345	220 - FICA	242,118	248,203	264,692	264,692	264,692
15,581	18,195	231 - SAIF	20,437	19,894	23,256	23,256	23,256
1,108	-	232 - Unemployment	656	27,816	30,092	30,092	30,092
4,627	9,607	233 - Oregon Paid Leave	12,660	-	-	-	-
429,897	520,764	240 - Insurance Benefits	692,060	648,034	695,361	695,361	695,361
5,774	7,918	244 - Employer-Paid TAX Sheltered Annuity	17,345	11,860	11,860	11,860	11,860
1,191,503	1,510,459	Total Object 200:	1,945,344	1,897,467	1,727,977	1,727,977	1,727,977
		300 - Purchased Services					
94,973	143,384	311 - Instruction Services	172,851	105,769	105,769	105,769	105,769
5,001	2,890	312 - Instructional Programs Improvement Service	2,439	3,850	2,350	2,350	2,350
14,236	53,688	322 - Purchased Services	14,325	21,700	21,700	21,700	21,700
-	-	324 - Rentals	1,027	-	-	-	-
112,234	139,586	325 - Electricity	190,884	198,556	123,000	123,000	123,000
1,503	2,232	326 - Fuel	1,710	2,000	29,000	29,000	29,000
42,780	33,748	327 - Water and Sewage	38,317	35,224	39,000	39,000	39,000
28,802	30,187	328 - Garbage	35,208	37,993	37,993	37,993	37,993
5,851	10,953	329 - Laundry	4,119	11,300	11,300	11,300	11,300
8,060	-	332 - Non-Reimbursable Student Transportation	8,463	1,000	1,000	1,000	1,000
21,207	34,771	340 - Travel	38,842	30,190	28,190	28,190	28,190
363	367	351 - Telephone	337	546	546	546	546
5,875	2,118	353 - Postage	4,027	6,000	6,000	6,000	6,000
600	-	374 - Other Tuition	-	5,000	-	-	-
26,188	37,170	390 - Other General Professional and Technology	44,821	75,000	72,963	72,963	72,963
367,671	491,095	Total Object 300:	548,907	541,591	478,811	478,811	478,811
		400 - Supplies and Materials					
134,048	144,940	410 - Consumable Supplies and Materials	116,053	156,825	154,825	154,825	154,825
3,050	166	420 - Textbooks	1,335	2,000	2,000	2,000	2,000
2,545	3,778	430 - Library Books	1,514	3,000	3,000	3,000	3,000
11,092	13,768	460 - Non-Consumable Items	62,912	22,550	32,550	32,550	32,550
1,393	1,615	470 - Computer Software	707	1,550	1,550	1,550	1,550
3,864	5,858	480 - Computer Hardware	3,233	14,151	14,151	14,151	14,151
155,993	170,124	Total Object 400:	185,755	200,076	208,076	208,076	208,076
		500 - Capital Outlay					
-	-	520 - Buildings Acquisition	21,086	-	-	-	-
-	-	Total Object 500:	21,086	-	-	-	-
		600 - Other Objects					
3,685	28,233	640 - Dues and Fees	29,408	28,200	32,000	32,000	32,000
3,665	28,233	Total Object 600:	29,408	28,200	32,000	32,000	32,000
3,707,821	4,644,594	Total Center 624:	5,991,926	5,911,839	40.44	5,906,867	5,906,867

Special Revenue Funds – Fund 200-299

Special Revenue Funds.* Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include restricted state or federal grants-in aid, restricted tax levies. A separate fund may be used for each restricted source or one fund may be used, supplemented by the dimension project/ reporting code; e.g., bus replacement fund. Food Service and Student Body Funds should be classified here.

*Description taken from the Oregon Program Budgeting and Accounting Manual.

Special Fund Resources

Total: \$27,018,282

2022/23 Actuals	2023/24 Actuals	Special Fund Resources	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	
\$	\$	Function – Object	\$	\$ FTE	\$	\$ FTE	\$ FTE	
		8000 - Internal						
60,989	108,384	1130 - Construction Excise TAX	165,774	100,000	100,000	100,000	100,000	
106	-	1311 - Tuition From Individuals	-	-	-	-	-	
100	-	1321 - Tuition From Individuals	-	-	-	-	-	
-	-	1740 - Fees	-	200,000	200,000	200,000	200,000	51
48,233	52,725	1800 - Community Services Activities	53,469	34,000	34,000	34,000	34,000	
44,512	36,565	1910 - Rentals	36,654	31,000	31,000	31,000	31,000	
13,765	75,080	1920 - Contributions and Donations From Private Sources	47,184	22,173	48,907	48,907	48,907	
45,716	52,932	1940 - Services Provided Other Local Education Agencies	38,833	36,486	36,486	36,486	36,486	
34,875	16,425	1941 - Services Provided Other Districts Within the State	-	30,000	30,000	30,000	30,000	
1,413,102	24,836	1960 - Recovery of Prior Years' Expenditure	5,827	-	-	-	-	
111,749	205,888	1990 - Miscellaneous	247,481	165,500	165,500	165,500	165,500	
47,723	72,368	1993 - Fees for Service	207,635	15,000	15,000	15,000	15,000	
8,254,816	8,882,780	3299 - Other Restricted Grants-In-Aid	10,545,397	9,741,389	8,907,570	8,907,570	8,907,570	
36,535	49,355	4300 - Restricted Revenue Direct From the Federal Govern	54,416	104,322	104,322	104,322	104,322	
6,250,337	14,256,360	4500 - Restricted Revenue From the Federal Government	6,903,752	14,051,770	10,245,548	10,245,548	10,245,548	
730,840	575,401	4700 - Grants-In-Aid From the Federal Government Throu	367,021	2,769,607	2,899,718	2,899,718	2,899,718	
-	1,047	4900 - Revenue for/On Behalf of the District	444	-	-	-	-	
-	871,396	5150 - Loan Receipts	-	-	-	-	-	
86,411	12,486,434	5200 - Interfund Transfers	3,211,924	285,000	1,279,627	1,279,627	1,279,627	
636,279	-	5300 - Sale of or Compensation for Loss of Fixed Assets	133,703	-	-	-	-	
2,395,237	1,009,378	5400 - Resources - Beginning Fund Balance	8,503,051	7,762,690	2,920,604	2,920,604	2,920,604	
-	-	9701 - Beginning Fund Balance	(44,433)	-	-	-	-	
20,211,324	38,777,355	Total Function 8000:	30,478,135	35,348,937	27,018,282	27,018,282	27,018,282	

Special Fund Requirements by Function

Total: \$27,163,821

2022/23 Actuals	2023/24 Actuals	Special Fund Requirements by Function	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Function - Function	\$	\$ FTE	\$	\$ FTE	\$ FTE
		1000 - Instruction					
3,525,770	4,087,430	1111 - Primary, K-5	1,701,361	1,941,703 3.25	2,173,592	2,173,592 5.25	2,173,592 5.25
-	-	1113 - Elementary Extra-Curricular	3,180	262,500	262,500	262,500	262,500
1,815,891	1,370,242	1121 - Middle/Junior High Programs	249,314	398,984 0.88	352,500	352,500 0.25	352,500 0.25
1,461	-	1122 - Middle/Junior High School Extra-Curricular	62,301	150,000	186,844	186,844 0.25	186,844 0.25
2,028,575	1,555,917	1131 - High School Programs	1,052,914	796,699 2.00	797,989	797,989 2.50	797,989 2.50
4,610	-	1132 - High School Extra-Curricular	5,531	283,987	262,350	262,350	262,350
447,754	4,311,102	1140 - Pre-Kindergarten Programs	4,509,237	3,376,066 36.99	3,534,187	3,534,187 37.93	3,534,187 37.93
42,167	-	1210 - Programs for the Talented and Gifted	12,334	2,759	2,759	2,759	2,759
4,205,280	585,614	1250 - Less Restrictive Programs for Students With	874,196	1,640,111 2.88	1,711,828	1,711,828 3.63	1,711,828 3.63
76,996	5,435	1260 - Early Intervention	10,221	747,915	747,915	747,915	747,915
689,897	662,669	1271 - Remediation	619,914	645,886 2.00	662,385	662,385 2.00	662,385 2.00
1,036,855	1,229,822	1272 - Title I	1,465,274	1,644,249 19.13	1,622,763	1,622,763 20.31	1,622,763 20.31
-	55,142	1280 - Alternative Education	-	-	-	-	-
192,307	271,421	1283 - District Alternative Programs	265,727	289,367 1.25	285,506	285,506 1.25	285,506 1.25
31,832	762,445	1288 - Charter Schools	-	416	416	416	416
95,576	80,423	1289 - Other Alternative Programs	240,643	-	-	-	-
17,540	83,278	1291 - English Second Language Programs	24,534	38,000	38,000	38,000	38,000
83,521	66,776	1292 - Teen Parent Programs	74,385	178,874 1.69	168,226	168,226 1.69	168,226 1.69
8,443	9,085	1293 - Migrant Education	9,590	-	-	-	-
35,022	34,553	1294 - Youth Corrections Education	30,462	35,257 0.75	42,832	42,832 0.75	42,832 0.75
791,391	736,396	1299 - Other Programs	905,184	1,173,571 9.61	835,080	835,080 5.63	835,080 5.63
248,504	273,215	1300 - Adult/Continuing Education Programs	202,835	233,569 2.96	123,358	123,358 1.64	123,358 1.64
286,181	116,282	1460 - Special Programs, Summer School	170,506	746,258	737,000	737,000	737,000
-	-	1490 - Other Summer School Programs	540,149	-	(119,769)	(119,769)	(119,769)
15,665,574	16,297,246	Total Function 1000:	13,029,792	14,586,171 83.37	14,428,261	14,428,261 82.81	14,428,261 82.81
		2000 - Support Services					
686,963	641,560	2110 - Attendance and Social Work Services	1,017,434	880,847 6.00	565,763	565,763 4.00	565,763 4.00
21,000	-	2112 - Attendance Services	-	-	-	-	-
120,000	121,000	2115 - Student Safety	120,000	-	-	-	-
910	169,582	2120 - Guidance Services	226,648	363,995 3.00	357,934	357,934 3.00	357,934 3.00
680,543	695,617	2122 - Counseling Services	883,423	711,391 6.00	814,220	814,220 7.00	814,220 7.00
2,024	2,685	2130 - Health Services	2,764	-	-	-	-
287,096	343,132	2134 - Nurse Services	369,309	337,146 3.00	335,914	335,914 3.00	335,914 3.00
-	-	2139 - Other Health Services	-	-	-	-	-
10,133	72,542	2150 - Speech Pathology and Audiology Services	531	254,962	254,962	254,962	254,962
109,926	26,741	2190 - Service Direction, Student Support Services	202,714	235,759 1.00	232,500	232,500 1.00	232,500 1.00
57,648	31,594	2210 - Improvement of Instruction Services	70,603	206,933 1.33	233,590	233,590 1.50	233,590 1.50
-	-	2220 - Educational Media Services	-	-	85,474	85,474 0.75	85,474 0.75
-	-	2221 - Service Area Direction	-	-	45,000	45,000	45,000
4,205	9,605	2222 - Library/Media Center	-	-	-	-	-
-	-	2230 - Assessment and Testing	-	17,115	17,115	17,115	17,115
566,617	542,101	2240 - Instructional Staff Development	761,303	523,460	523,460	523,460	523,460
-	-	2310 - Board of Education Services	9,198	-	-	-	-
-	-	2320 - Executive Administration Services	4,115	-	-	-	-
1,349	-	2321 - Office of the Superintendent Services	5,265	-	13,068	13,068 0.10	13,068 0.10
110,780	56,714	2410 - Office of the Principal Services	34,133	28,632 0.15	-	-	-
219,219	116,545	2490 - Other Support Services-School Administrative	105,479	186,669 1.00	191,809	191,809 1.00	191,809 1.00

572,522	590,169	2520 - Fiscal Services	529,965	944,072		928,224	928,224		928,224
272,374	31,238	2542 - Care and Upkeep of Buildings Services	(104,570)	1,388,000		1,388,000	1,388,000		1,388,000
-	-	2543 - Care and Upkeep of Grounds Services	9,700	-		-	-		-
8,898	8,466	2549 - Other Operation and Maintenance of Plant Se	7,462	400,000		400,000	400,000		400,000
2,139	-	2551 - Service Area Direction	-	-		-	-		-
173,769	876,776	2552 - Vehicle Operation Services	852,978	250,000		240,700	240,700		240,700
1,538	-	2558 - Special Education Transportation Services	-	-		-	-		-
783	-	2559 - Other Student Transportation Services	-	-		-	-		-
-	1,050	2633 - Public Information Services	-	-		-	-		-
39,197	-	2640 - Staff Services	2,469	15,000		15,000	15,000		15,000
-	69,445	2642 - Recruitment and Placement Services	-	-		-	-		-
13,549	15,749	2649 - Other Staff Services	16,972	5,000		17,000	17,000		17,000
202,924	7,033	2660 - Technology Services	166,782	7,000		357,000	357,000		357,000
14,430	43,264	2690 - Other Support Services-Central	93,217	100,354	1.00	98,022	98,022	1.00	98,022
4,180,537	4,472,608	Total Function 2000:	5,387,892	6,856,335	22.48	7,114,755	7,114,755	22.35	7,114,755
		3000 - Enterprise and Community Services.							
16,371	16,139	3110 - Service Area Direction	3,312	-		-	-		-
32,475	41,414	3120 - Food Preparation and Dispensing Services	9,661	12,000		12,000	12,000		12,000
106,140	137,492	3300 - Community Services	129,405	279,666	1.00	279,440	279,440	1.00	279,440
-	959	3370 - Nonpublic School Students Services	-	-		-	-		-
-	26,110	3390 - Other Community Services	1,632	21,803		-	-		-
154,987	222,113	Total Function 3000:	144,009	313,469	1.00	291,440	291,440	1.00	291,440
		4000 - Facilities Acquisition and Construction							
(1,327,824)	8,745,341	4150 - Building Acquisition, Construction, and Impro	8,479,468	12,868,986		4,055,381	4,055,381		4,055,381
397,453	287,920	4190 - Other Facilities Construction Services	-	-		-	-		-
(930,371)	9,033,261	Total Function 4000:	8,479,468	12,868,986		4,055,381	4,055,381		4,055,381
		5000 - Other Uses							
80,093	137,788	5110 - Long-Term Debt Service	149,325	94,357		94,357	94,357		94,357
86,411	155,721	5200 - Transfers of Funds	200,944	629,619		1,179,627	1,179,627		1,179,627
166,504	293,509	Total Function 5000:	350,269	723,976		1,273,984	1,273,984		1,273,984
19,237,230	30,318,737	Total Special Fund Requirements by Function:	27,391,430	35,348,937	106.85	27,163,821	27,163,821	106.16	27,163,821

Special Fund Requirements by Object

Total: \$27,163,821

2022/23 Actuals	2023/24 Actuals	Special Fund Requirements by Object	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Object	\$	\$ FTE	\$	\$ FTE	\$ FTE
7,388,779	7,442,885	0111 - Licensed Salaries	5,091,407	4,344,695 54.88	4,603,271	4,603,271 55.30	4,603,271 55.30
1,203,029	1,299,230	0112 - Classified Salaries	1,493,417	1,524,786 49.02	1,491,378	1,491,378 46.91	1,491,378 46.91
378,475	313,002	0113 - Administrators	415,531	223,126 1.95	275,129	275,129 2.20	275,129 2.20
189,210	(900)	0114 - Managerial - Classified	60,580	74,034 1.00	132,340	132,340 1.75	132,340 1.75
-	-	0121 - Substitutes - Licensed	-	-	-	-	-
-	-	0122 - Substitutes - Classified	-	-	-	-	-
724,211	419,940	0130 - Additional Salary	529,408	34,904	63,168	63,168	63,168
-	-	0154 - Licensed Extra Duty	238,457	-	-	-	-
474,401	494,600	0211 - PERS-Employer	264,793	140,762	-	-	-
544,366	526,859	0212 - PERS-IAP	437,170	372,453	393,944	393,944	393,944
889,558	912,016	0213 - OPSRP UAL Contribution	876,030	689,717	768,907	768,907	768,907
542,125	479,146	0214 - PERS UAL Contribution	274,455	183,882	177,514	177,514	177,514
447,598	529,677	0216 - OPSRP-Employer	512,636	403,857	-	-	-
735,898	706,909	0220 - FICA	590,421	474,876	502,275	502,275	502,275
35,693	33,106	0231 - SAIF	28,448	24,277	44,129	44,129	44,129
1,009	1,629	0232 - Unemployment	32,263	57,241	63,285	63,285	63,285
23,784	36,964	0233 - Oregon Paid Leave	30,850	-	(152)	(152)	(152)
2,076,457	1,999,914	0240 - Insurance Benefits	1,377,243	1,646,993	1,647,105	1,647,105	1,647,105
60,702	70,069	0244 - Employer-Paid TAX Sheltered Annuity	49,938	66	66	66	66
25,809	7,931	0246 - Tuition Reimbursement	25,303	20,000	20,000	20,000	20,000
580,482	1,118,230	0310 - Instructional, Professional & Technical Services	1,146,123	534,545	520,545	520,545	520,545
79,575	58,946	0311 - Instruction Services	305,239	99,100	99,100	99,100	99,100
18,500	7,033	0316 - Data Processing Services	7,960	7,000	7,000	7,000	7,000
196,793	113,100	0319 - Other Instructional, Professional and Technical Services	248,481	667,992	666,492	666,492	666,492
60,287	99,925	0322 - Purchased Services	7,828	-	-	-	-
265,718	69,470	0324 - Rentals	246,652	99,750	99,750	99,750	99,750
9,254	9,161	0325 - Electricity	8,534	35,000	35,000	35,000	35,000
825	795	0326 - Fuel	681	-	-	-	-
193	205	0327 - Water and Sewage	564	-	-	-	-
142	371	0328 - Garbage	435	-	-	-	-
52,736	97,400	0340 - Travel	40,467	130,986	117,858	117,858	117,858
2,463	4,047	0341 - Travel - Local In District	2,139	5,775	(13,225)	(13,225)	(13,225)
107,639	29,733	0342 - Travel - Out of District	128,965	47,600	47,600	47,600	47,600
1,461	-	0343 - Travel - Student Out of District	-	-	-	-	-
-	-	0350 - Communication	331	40,000	40,000	40,000	40,000
887	990	0351 - Telephone	2,646	-	-	-	-
11	76	0353 - Postage	20	10,000	10,000	10,000	10,000
31,832	817,586	0360 - Charter School Payments	-	416	416	416	416
66,592	94,416	0374 - Other Tuition	110,227	40,000	35,000	35,000	35,000
-	-	0380 - Non-Instructional Professional and Technical Services	8,745	-	-	-	-
-	104,374	0383 - Architect/Engineer Services	48,050	50,000	200,000	200,000	200,000
21,000	-	0386 - Data Processing Services	-	-	-	-	-
10,329	3,080	0387 - Statistical Services	2,533	120,542	120,542	120,542	120,542
520,727	249,994	0389 - Other Non-Instructional Professional and Technical Services	179,191	1,393,176	1,405,176	1,405,176	1,405,176
150,870	151,647	0390 - Other General Professional and Technological Services	211,964	139,773	139,773	139,773	139,773
404,657	321,219	0410 - Consumable Supplies and Materials	420,415	2,242,769	2,151,071	2,151,071	2,151,071
14,405	4,535	0415 - Food Purchases	15,336	12,000	12,000	12,000	12,000

99,572	230,166	0420 - Textbooks	629,701	1,798,979	1,793,979	1,793,979	1,793,979
-	9,605	0430 - Library Books	-	-	-	-	-
-	41,414	0450 - Food - Food Service Only	-	-	-	-	-
477,605	226,041	0460 - Non-Consumable Items	440,040	2,319,115	2,354,696	2,354,696	2,354,696
32,907	23,046	0470 - Computer Software	98,919	43,604	43,604	43,604	43,604
138,814	83,106	0480 - Computer Hardware	330,419	134,271	333,771	333,771	333,771
(1,615,346)	8,873,125	0520 - Buildings Acquisition	8,176,956	12,040,000	3,510,000	3,510,000	3,510,000
614,958	30,000	0540 - Depreciable Equipment	319,938	864,486	460,881	460,881	460,881
-	-	0541 - Initial and Additional Equipment Purchase	-	-	-	-	-
158,528	871,396	0564 - Bus Acquisition	820,106	250,000	250,000	250,000	250,000
72,748	108,311	0610 - Redemption of Principal	102,944	72,749	72,749	72,749	72,749
-	-	0620 - Interest	-	2,609	2,609	2,609	2,609
4,737	4,051	0621 - Regular Interest	2,949	4,737	4,737	4,737	4,737
2,609	25,426	0622 - Bus & Bus Garage Interest	45,408	14,262	14,262	14,262	14,262
112,920	286,660	0640 - Dues and Fees	110,181	137,753	137,637	137,637	137,637
2,666	-	0659 - Other Insurance and Judgments	-	-	-	-	-
709,621	721,360	0690 - Grant Indirect Charges	641,049	1,144,660	1,128,812	1,128,812	1,128,812
86,411	155,721	0710 - Fund Modifications	200,944	629,619	1,179,627	1,179,627	1,179,627
19,237,230	30,318,737	Total Object:	27,391,430	35,348,937 106.85	27,163,821	27,163,821 106.16	27,163,821 106.16



Food Service Fund—Fund 211

This fund is used to record financial transactions related to the operation of the Klamath Falls City Schools food service program. The food service program is self-supporting with a nominal required transfer of State School Support revenue from the general fund for the required match contribution. Some of the resources are federal dollars for free and reduced breakfast, lunches, and snacks and suppers which must be accounted for separately.

Included within the budget are equipment replacements and enhancements. This cycle of replacement institutes goals of efficiency and quality. The fund uses the modified accrual basis of accounting. All revenues are subject to accrual and all expenditures are recorded at the time the liability is incurred.

Food Service Requirements by Function

Total: \$2,512,214

2022/23 Actuals	2023/24 Actuals	Food Service Requirements by Function	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Function – Function	\$	\$ FTE	\$	\$ FTE	\$ FTE
		2000 - Support Services					
-	356	2669 - Other Technology Services	455	-	-	-	-
		3000 - Enterprise and Community Services.					56
724,348	382,476	3110 - Service Area Direction	440,058	380,962 2.00	377,383	377,383 2.00	377,383 2.00
1,196,290	2,183,796	3120 - Food Preparation and Dispensing Services	2,434,148	2,176,791 27.97	2,134,831	2,134,831 29.28	2,134,831 29.28
1,920,638	2,566,272	Total Function 3000:	2,874,206	2,557,753 29.97	2,512,214	2,512,214 31.28	2,512,214 31.28
1,920,638	2,566,628	Total Food Service Requirements by Function:	2,874,661	2,557,753 29.97	2,512,214	2,512,214 31.28	2,512,214 31.28

Food Service Requirements by Object

Total: \$2,512,214

2022/23 Actuals	2023/24 Actuals	Food Service Requirements by Object	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Object	\$	\$ FTE	\$	\$ FTE	\$ FTE
522,008	673,155	0112 - Classified Salaries	749,927	840,819 28.97	886,027	886,027 30.28	886,027 30.28
20,476	77,827	0114 - Managerial - Classified	79,856	84,734 1.00	89,641	89,641 1.00	89,641 1.00
59,484	81,688	0130 - Additional Salary	61,761	4,600	5,210	5,210	5,210
12,918	10,290	0211 - PERS-Employer	5,076	4,506	-	-	-
27,940	38,036	0212 - PERS-IAP	49,614	55,809	58,854	58,854	58,854
55,033	86,603	0213 - OPSRP UAL Contribution	123,932	129,807	134,225	134,225	134,225
18,448	13,495	0214 - PERS UAL Contribution	6,634	5,886	6,096	6,096	6,096
27,691	50,632	0216 - OPSRP-Employer	72,523	76,009	-	-	-
45,041	61,757	0220 - FICA	66,192	71,158	75,038	75,038	75,038
11,521	16,361	0231 - SAIF	18,351	20,681	6,590	6,590	6,590
492	161	0232 - Unemployment	35,219	8,578	9,167	9,167	9,167
1,530	3,233	0233 - Oregon Paid Leave	3,445	-	-	-	-
49,699	141,153	0240 - Insurance Benefits	111,740	171,000	157,200	157,200	157,200
3,138	4,150	0244 - Employer-Paid TAX Sheltered Annuity	5,000	3,916	3,916	3,916	3,916
3,214	7,627	0311 - Instruction Services	24,688	6,400	6,400	6,400	6,400
-	422	0312 - Instructional Programs Improvement Services	-	-	-	-	-
112	13,946	0322 - Purchased Services	421	2,600	2,600	2,600	2,600
154	1,023	0340 - Travel	17,368	250	250	250	250
-	356	0351 - Telephone	455	-	-	-	-
-	-	0353 - Postage	-	1,000	1,000	1,000	1,000
533,142	73,955	0389 - Other Non-Instructional Professional and Technical	92,503	125,000	125,000	125,000	125,000
17,943	28,297	0410 - Consumable Supplies and Materials	54,268	40,000	40,000	40,000	40,000
201,764	1,069,465	0415 - Food Purchases	1,090,297	-	-	-	-
160,911	(13,699)	0450 - Food - Food Service Only	121,059	900,000	900,000	900,000	900,000
63,309	51,984	0460 - Non-Consumable Items	9,333	-	-	-	-
464	43,573	0470 - Computer Software	5,833	1,000	1,000	1,000	1,000
-	2,802	0480 - Computer Hardware	2,511	-	-	-	-
79,018	23,514	0540 - Depreciable Equipment	60,006	-	-	-	-
5,188	4,820	0640 - Dues and Fees	6,650	4,000	4,000	4,000	4,000
1,920,638	2,566,628	Total Object:	2,874,661	2,557,753 29.97	2,512,214	2,512,214 31.28	2,512,214 31.28

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Debt Service Fund—Fund 300

The Debt Service Fund is required to record receipts of tax revenue and payments of debt that have been incurred by the district. This fund was established to cover interest and principal payments that were taken on through debt obligation, for the KU Bond. In November 2021 the District refinanced the bond debt service moving from an average of 4.35% interest to a rate of 2%, saving taxpayers over \$1.9 million over the life of the loan.

Debt Service Fund - Fund 300

Total: \$3,423,571



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2022/23 Actuals	2023/24 Actuals	Debt Service Fund - Fund 300	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Object - Object	\$	\$ FTE	\$	\$ FTE	\$ FTE
		<u>1000 - Revenue from Local Sources</u>					
3,411,525	3,219,727	1111 - Current Year's Taxes	3,390,978	3,050,000	3,050,000	3,050,000	3,050,000
70,532	116,964	1112 - Prior Year's Taxes	103,940	73,571	73,571	73,571	73,571
3,482,056	3,336,692	Total Object 1000:	3,494,918	3,123,571	3,123,571	3,123,571	3,123,571
		<u>5000 - Other Sources</u>					
512,732	571,223	5400 - Resources - Beginning Fund Balance	402,864	300,000	300,000	300,000	300,000
3,994,788	3,907,914	Total Debt Service Fund - Fund 300:	3,897,782	3,423,571	3,423,571	3,423,571	3,423,571

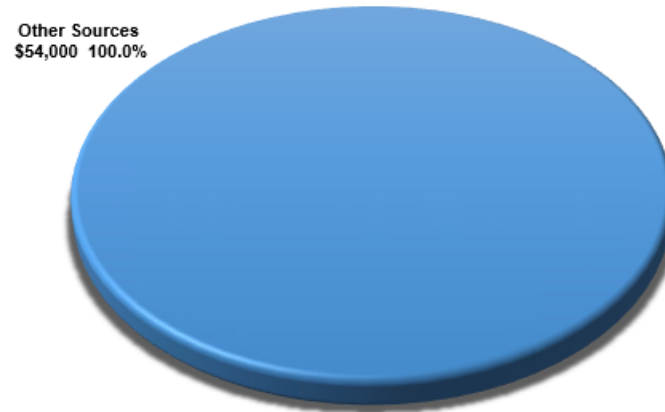
Capital Projects Funds—Fund 401, 402

Capital Projects Funds *. Account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds). The most common source of revenue in this fund would be the sale of bonds. A separate fund may be used for each capital project, or one fund may be used, supplemented by the dimension project/reporting code.

*Description taken from Oregon Program Budgeting and Accounting Manual 47

Capital Projects Fund - Fund 401-402

Total: \$54,000



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2022/23 Actuals	2023/24 Actuals	Capital Projects Fund - Fund 401-402	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	Major Object – Object	\$	\$ FTE	\$	\$ FTE	\$ FTE
		<u>1000 - Revenue from Local Sources</u>					
15,442	10,450	1510 - Interest On Investments	4,340	-	-	-	-
-	10,810	1920 - Contributions and Donations From Private Sources	-	-	-	-	-
15,442	21,261	Total Object 1000:	4,340	-	-	-	-
		<u>5000 - Other Sources</u>					
533,965	537,192	5400 - Resources - Beginning Fund Balance	(20,732)	54,000	54,000	54,000	54,000
549,407	558,453	Total Capital Projects Fund - Fund 401-402:	(16,392)	54,000	54,000	54,000	54,000

Information Section

Klamath Falls City Schools 2025-2026 Proposed Budget Contents

- Prior Year Comparison
- Staffing Ratios
- Enrollment vs. Staffing Change over Time
- Per Student Spending vs. Student Performance (ELA)
- Per Student Spending Breakdown
- Enrollment Change Analysis

The Informational Section contains explanations, data, charts, and other supplementary documents designed to help the committee understand the past, present, and future of Klamath Falls City Schools. This information, when combined with the other sections of this budget document, helps one better understand the various factors relating to District operations and this budget proposal.



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General Fund Prior Year Comparison

General Fund by Function
2025/2026 vs 2026/2027

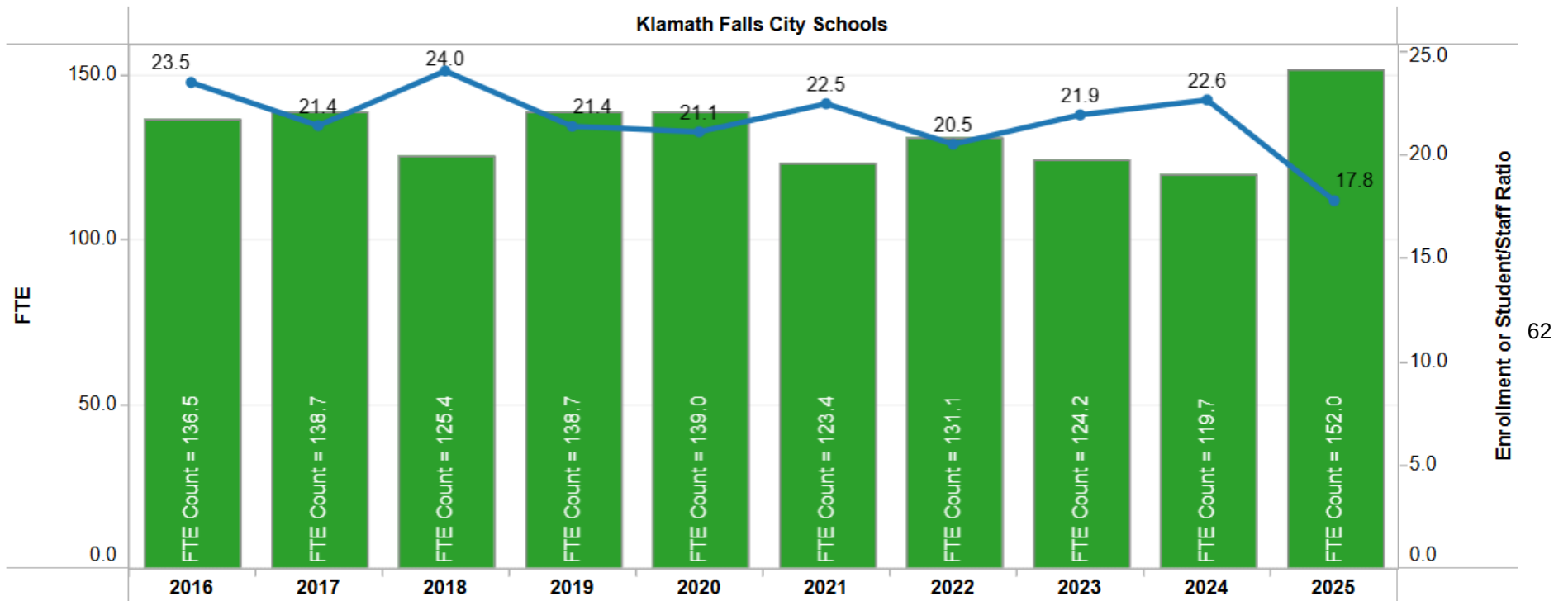
2026/27:2 - Proposed (2026/27) GF:\$44,034,333 FTE:320.33 Pending FTE:0.0	Account			2025/26 School ERP Pro		2025/26 Actuals
		Amount	FTE	Working	FTE	Difference
Total		44,034,333	320.3252	42,408,477	301.5588	1,625,856
1111 - Primary, K-5	*.1111.*.*.*	6,949,694	55.0575	7,486,176	51.0500	-536,482
1113 - Elementary Extra-Curricular	*.1113.*.*.*	0	0.0000	0	0.0000	0
1121 - Middle/Junior High Programs	*.1121.*.*.*	3,101,448	23.3050	3,215,716	21.3100	-114,268
1122 - Middle/Junior High School Extra-Curricular	*.1122.*.*.*	36,500	0.0000	36,000	0.0000	500
1131 - High School Programs	*.1131.*.*.*	4,232,518	32.3800	4,026,094	31.3800	206,424
1132 - High School Extra-Curricular	*.1132.*.*.*	713,605	2.0000	816,812	2.0000	-103,207
1140 - Pre-Kindergarten Programs	*.1140.*.*.*	0	0.0000	0	0.0000	0
1210 - Programs for the Talented and Gifted	*.1210.*.*.*	0	0.0000	0	0.0000	0
1221 - Learning Centers - Structured and Intensive	*.1221.*.*.*	64,043	1.8750	0	1.7500	64,043
1250 - Less Restrictive Programs for Students With Disabi	*.1250.*.*.*	6,149,012	75.6250	6,281,169	68.2950	-132,157
1283 - District Alternative Programs	*.1283.*.*.*	334,476	2.5000	610,977	2.5000	-276,501
1288 - Charter Schools	*.1288.*.*.*	0	0.0000	0	0.0000	0
1289 - Other Alternative Programs	*.1289.*.*.*	508,456	3.9750	652,710	3.9800	-144,254
1291 - English Second Language Programs	*.1291.*.*.*	428,105	5.8900	313,519	4.7800	114,586
1292 - Teen Parent Programs	*.1292.*.*.*	219,464	3.4375	325,979	3.4400	-106,515
1299 - Other Programs	*.1299.*.*.*	2,800	0.0000	0	0.0000	2,800
1460 - Special Programs, Summer School	*.1460.*.*.*	0	0.0000	0	0.0000	0
2110 - Attendance and Social Work Services	*.2110.*.*.*	101,442	1.7500	102,055	1.7500	-613
2122 - Counseling Services	*.2122.*.*.*	90,562	1.0000	192,777	1.0000	-102,215
2134 - Nurse Services	*.2134.*.*.*	18,850	0.0000	11,950	0.0000	6,900
2139 - Other Health Services	*.2139.*.*.*	0	0.0000	0	0.0000	0
2140 - Psychological Services	*.2140.*.*.*	271,695	2.0000	122,135	2.0000	149,560
2150 - Speech Pathology and Audiology Services	*.2150.*.*.*	297,239	2.8125	458,887	2.0000	-161,648
2152 - Speech Pathology Services	*.2152.*.*.*	197,730	2.0000	0	2.0000	197,730
2190 - Service Direction, Student Support Services	*.2190.*.*.*	1,172,505	7.3200	1,055,497	7.3200	117,008
2210 - Improvement of Instruction Services	*.2210.*.*.*	57,079	0.0000	51,079	0.0000	6,000
2220 - Educational Media Services	*.2220.*.*.*	28,885	0.2500	0	0.2500	28,885
2222 - Library/Media Center	*.2222.*.*.*	182,756	2.9063	185,501	2.9200	-2,745
2240 - Instructional Staff Development	*.2240.*.*.*	83,000	0.0000	75,300	0.0000	7,700
2310 - Board of Education Services	*.2310.*.*.*	39,550	0.0000	37,000	0.0000	2,550
2320 - Executive Administration Services	*.2320.*.*.*	0	0.0000	0	0.0000	0
2321 - Office of the Superintendent Services	*.2321.*.*.*	427,966	1.9000	461,351	1.9000	-33,385
2410 - Office of the Principal Services	*.2410.*.*.*	3,004,358	23.8000	2,212,378	23.8000	791,980
2490 - Other Support Services-School Administration	*.2490.*.*.*	1,182,291	7.0550	1,097,576	7.0600	84,715
2510 - Direction of Business Support Services	*.2510.*.*.*	0	0.0000	0	0.0000	0
2520 - Fiscal Services	*.2520.*.*.*	771,453	5.0000	735,183	5.0000	36,270
2540 - Operation and Maintenance of Plant Services	*.2540.*.*.*	58,521	0.5000	0	0.5000	58,521
2542 - Care and Upkeep of Buildings Services	*.2542.*.*.*	5,682,714	28.9688	4,846,565	26.9738	836,149
2543 - Care and Upkeep of Grounds Services	*.2543.*.*.*	677,561	1.0000	424,104	1.0000	253,457
2544 - Maintenance	*.2544.*.*.*	0	0.0000	0	0.0000	0
2546 - Security Services	*.2546.*.*.*	0	0.0000	0	0.0000	0
2551 - Service Area Direction	*.2551.*.*.*	47,968	0.7500	120,367	0.7500	-72,399
2552 - Vehicle Operation Services	*.2552.*.*.*	1,349,827	10.6328	1,588,001	10.1300	-238,174
2558 - Special Education Transportation Services	*.2558.*.*.*	431,611	5.6348	304,602	5.7200	127,009
2559 - Other Student Transportation Services	*.2559.*.*.*	374,757	3.0000	377,537	3.0000	-2,780
2574 - Printing, Publishing, and Duplicating Services	*.2574.*.*.*	47,505	0.0000	49,484	0.0000	-1,979
2630 - Information Services	*.2630.*.*.*	0	0.0000	0	0.0000	0
2633 - Public Information Services	*.2633.*.*.*	0	0.0000	0	0.0000	0
2640 - Staff Services	*.2640.*.*.*	198,327	0.0000	197,327	0.0000	1,000
2642 - Recruitment and Placement Services	*.2642.*.*.*	2,200	0.0000	8,200	0.0000	-6,000
2660 - Technology Services	*.2660.*.*.*	1,068,789	6.0000	1,108,309	6.0000	-37,520
2669 - Other Technology Services	*.2669.*.*.*	89,999	0.0000	89,999	0.0000	0
2670 - Records Management Services	*.2670.*.*.*	2,000	0.0000	2,000	0.0000	0
2690 - Other Support Services-Central	*.2690.*.*.*	145,750	0.0000	186,308	0.0000	-40,558
2700 - Supplemental Retirement Program	*.2700.*.*.*	169,133	0.0000	204,910	0.0000	-35,777
3100 - Food Services	*.3100.*.*.*	20,000	0.0000	40,000	0.0000	-20,000
3300 - Community Services	*.3300.*.*.*	0	0.0000	0	0.0000	0
3390 - Other Community Services	*.3390.*.*.*	2,363	0.0000	2,363	0.0000	0
4120 - Site Acquisition and Development Services	*.4120.*.*.*	0	0.0000	0	0.0000	0
4150 - Building Acquisition, Construction, and Improvem	*.4150.*.*.*	200,000	0.0000	0	0.0000	200,000
5110 - Long-Term Debt Service	*.5110.*.*.*	170,826	0.0000	170,826	0.0000	0
5120 - Short-Term Debt Retirement	*.5120.*.*.*	127,000	0.0000	0	0.0000	127,000
5200 - Transfers of Funds	*.5200.*.*.*	500,000	0.0000	125,754	0.0000	374,246
6110 - Operating Contingency	*.6110.*.*.*	2,000,000	0.0000	2,000,000	0.0000	0

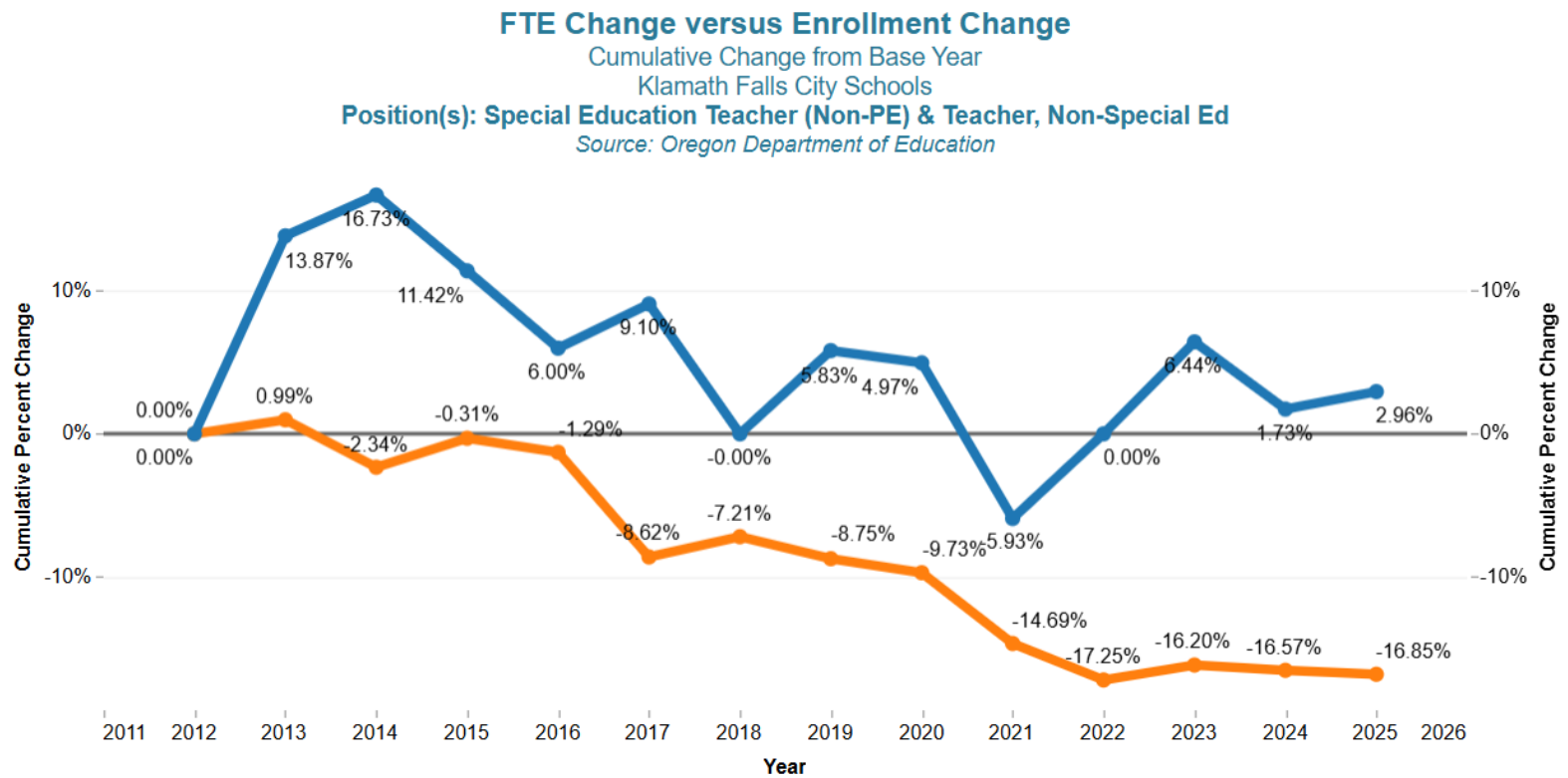
Staffing Ratios

District(s): Klamath Falls City Schools

Position(s): Teacher, Non-Special Ed

Source: Oregon Department of Education



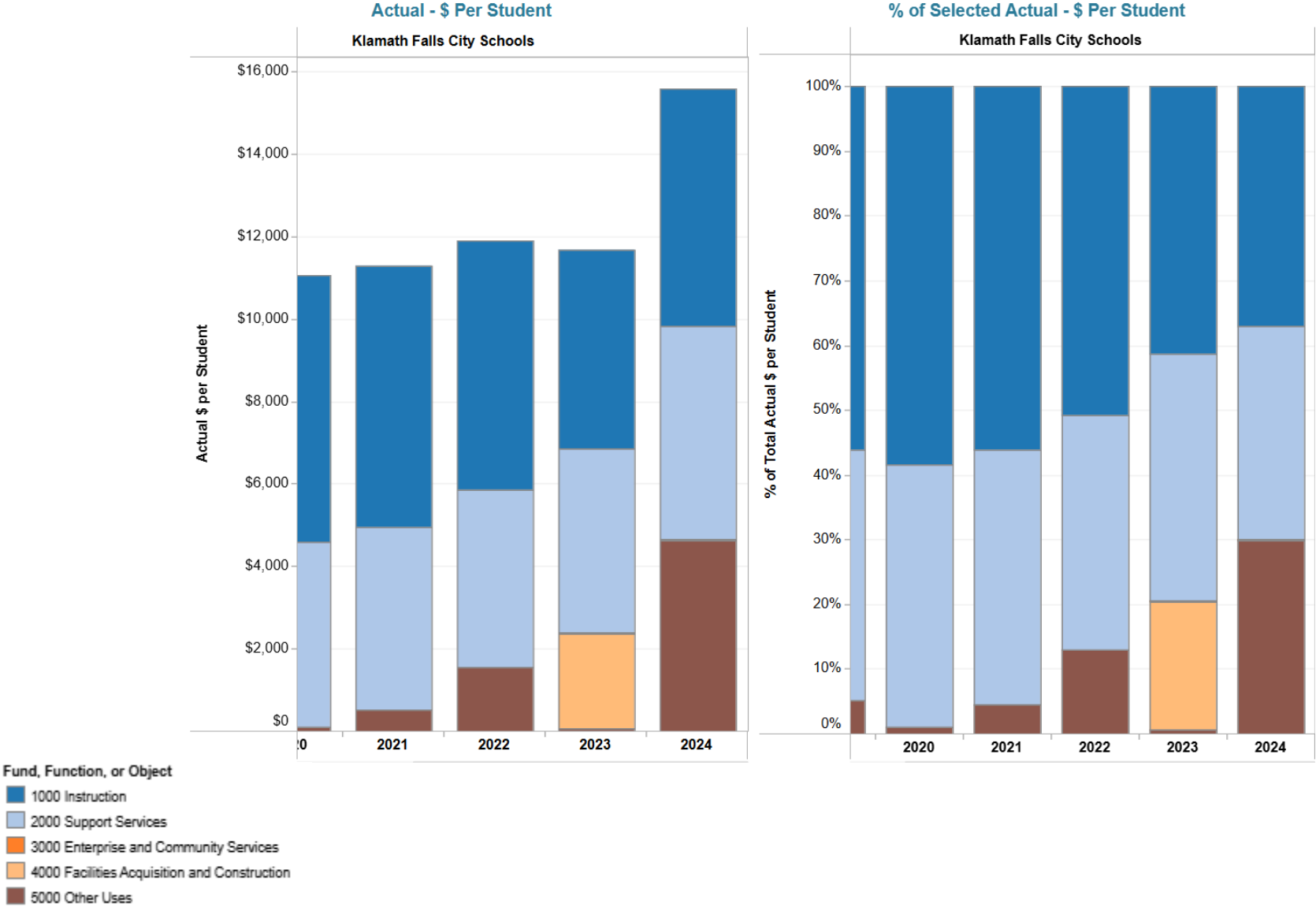


Measure Names

- % Difference in District En...
- % Difference in FTE

Per Student Spending Breakdown

Selected Funds only included
Source: Oregon Department of Education

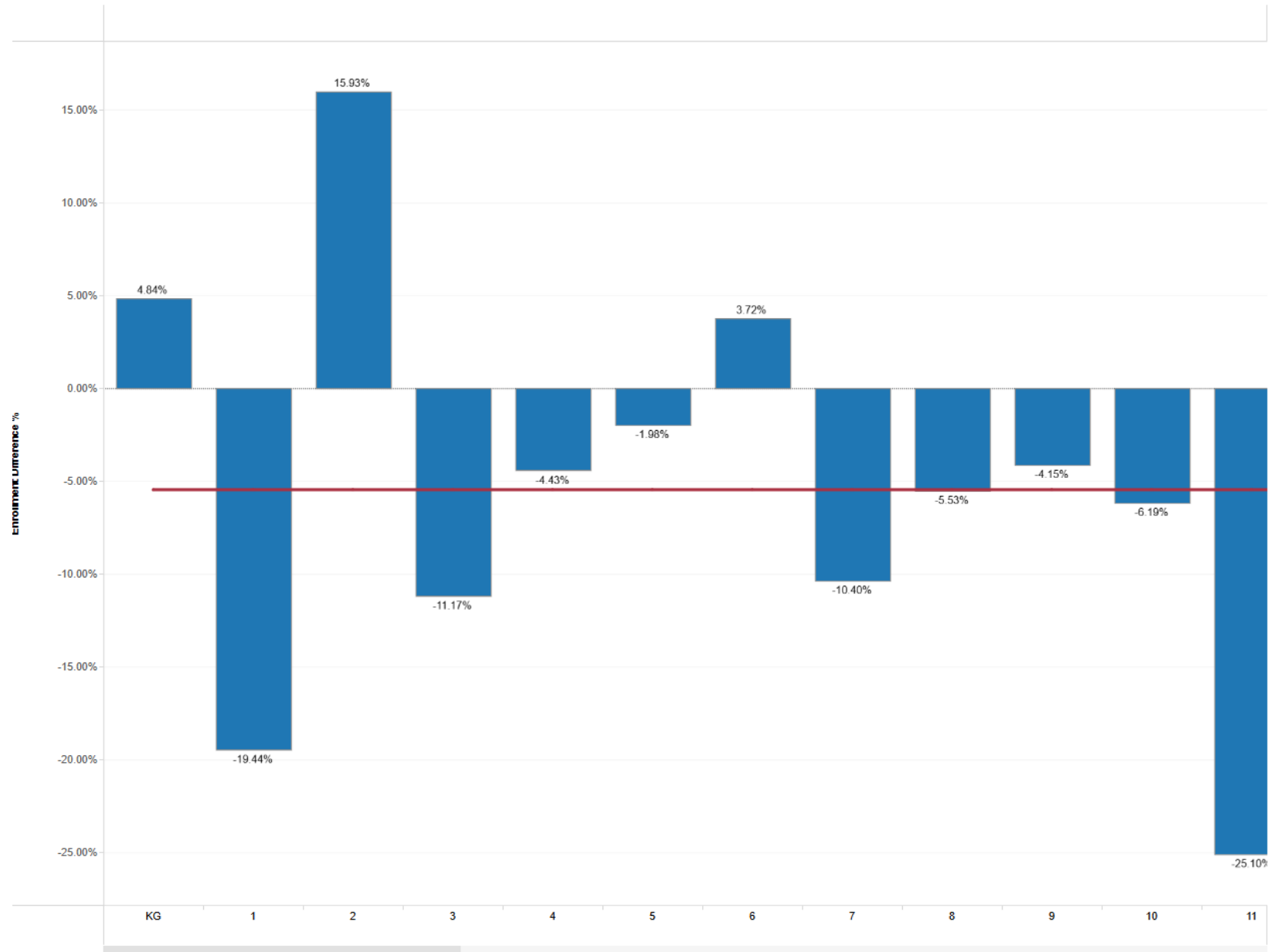


Enrollment Change Analysis

2025 vs 2026

Note: The **dark red line** shows the % change in total enrollment between the Reference Year and Analysis Year.

Source: Oregon Department of Education





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4. ADJOURNMENT