

KLAMATH COUNTY SCHOOL DISTRICT



ADOPTED BUDGET

Fiscal Year 2022 – 2023

Inspiring Today's Students to Meet Tomorrow's Challenges

KLAMATH COUNTY SCHOOL DISTRICT

Adopted Budget Document 2022 - 2023

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Budget Introduction

KLAMATH COUNTY SCHOOL DISTRICT
BUDGET COMMITTEE

2845 Greensprings Drive – Klamath Falls, OR 97601

BUDGET COMMITTEE FOR FISCAL YEAR 2022 - 2023

<u>BOARD OF DIRECTORS</u>	<u>POSITION</u>	<u>TERM EXPIRES</u>
John Rademacher	Position 1 Chiloquin / Gilchrist	June 30, 2023
Laura Blair	Position 2 Henley Elem. / Keno	June 30, 2025
Marc Staunton	Position 3 Bonanza / Lost River	June 30, 2025
Steve Lowell	Position 4 Ferguson / Shasta	June 30, 2023
Jill O'Donnell	Position 5 Peterson / Stearns	June 30, 2025

APPOINTED BUDGET COMMITTEE MEMBERS

Donald Clark	Position 1 Chiloquin / Gilchrist	June 30, 2023
Robert Moore	Position 2 Henley Elem. / Keno	June 30, 2022
Jacen Jespersion	Position 3 Bonanza / Lost River	June 30, 2024
Melonie Parrish	Position 4 Ferguson / Shasta	June 30, 2023
Tonia Miller	Position 5 Peterson / Stearns	June 30, 2024

Glen Szymoniak, Superintendent

Dennis Clague, Deputy Clerk / Budget Officer

ADMINISTRATION

Glen Szymoniak, Superintendent
Dennis Clague, Director of Business Services
Heather Harper, Director of Human Resources
Doris Ellison, Director of Elementary Curriculum
Jeff Bullock, Director of Secondary Curriculum
Jennifer Sedlock, Director of Special Services
Jamie Ongman, Director of Operations

KLAMATH COUNTY SCHOOL DISTRICT

SCHOOL PRINCIPALS FOR FISCAL YEAR 2022 - 2023

<u>SCHOOL NAME</u>	<u>SCHOOL PRINCIPAL</u>
Bonanza Jr/Sr High School	Jordan Osborn
Bonanza Elementary	Jennifer Hayes
Brixner Jr High School	Ruben Paschal
Chiloquin Elementary	Rita Hepper
Chiloquin Jr/Sr High School	Scott Preston
Falcon Heights Academy/ Great Basin Homeschool Center	Joe Tacchini
Ferguson Elementary	Sidney Hobgood
Gearhart Elementary	Margaret McCadden
Gilchrist Schools	Melanie Mobley
Henley Elementary	Janell Preston
Henley High School	Jesse Hamilton (Effective 7/1/2022)
Henley Middle School	Kristine Creed
Keno Elementary	Sarah Shively
Klamath County Transitions Program	Robin DeLong (Effective 7/1/2022)
Lost River Jr/Sr High School	Angela Wallin (Effective 7/1/2022)
Malin Elementary	Margaret McCadden
Mazama High School	Jennifer Hawkins
Merrill Elementary	Margaret McCadden
Peterson Elementary	Travis Fast
Shasta Elementary	Randy Rose
Stearns Elementary	Beth Clark

Klamath County School District
Budget Message
Fiscal Year 2022-23

Introduction

The Board of Directors, Citizens, and Taxpayers of Klamath County School District:

Welcome to the Fiscal Year 2022-23 budgeting process for the Klamath County School District. As required by Chapter 294, Sections 294.305 to 294.565 of the Oregon Revised Statutes, and Section D: Fiscal Management of the Klamath County School District Board Policies, the adopted budget estimates are hereby submitted for your approval. We believe that the Budget Message, the adopted FY 2022-23 budget, other supporting materials and information, and the Budget Committee meeting(s) will assist you in understanding the District's financial plans for serving students throughout our district.

During the 2021-22 school year, the Klamath County School District began the recovery process from the COVID-19 pandemic. Students transitioned from comprehensive distance learning and hybrid learning models to full-time in person learning. Building staff and administrators welcomed the opportunity to teach in the most effective manner. Mask and quarantine requirements were lifted in March 2022. While there are still some supply chain concerns, the District was able to better meet the needs of schools and staff.

The Klamath County School District received two allocations for the federal Elementary and Secondary School Emergency Relief (ESSER) funds, totaling \$8.57 million during FY 2020-21 and another allocation of \$16.16 million during FY 2021-22. The district made decisions about investing these one-time funds based on the input gathered during our strategic planning process, Student Investment Account surveys, and public listening sessions.

Klamath County School District saw numerous accomplishments in FY 2021-22 including:

1. With an allocation of \$25 million in ESSER funds, the District completed or planned for the following:
 - a. The purchase of Chromebook devices for all students
 - b. The elimination of student supply, activity, and extracurricular fees for all students
 - c. HVAC control upgrades for several schools
 - d. Restroom renovations
 - e. Flooring upgrades
 - f. Extracurricular facilities renovations, including new football fields and planned new gymnasiums
 - g. Additional classroom space
 - h. Expansion of CTE programs

2. This is the eighth year for the Community Eligibility Provision (CEP) program. All District schools are currently offering free breakfasts and lunches to all students. These schools no longer need to collect applications for free and reduced meals. All students at these schools receive free meals through a CEP designation.
3. Four of our seven high schools had graduation rates at 90% or above in 2021. Overall graduation and four-year completer rates dipped slightly, after six straight years of increases. District graduation rate in 2021 was 78%; four-year completer rate was 83%.
4. The District continues to partner with Oregon Tech to offer students at Mazama High School the opportunity to participate in a STEM&M program. This program provides students coursework in the Sciences, Technology, Engineering, Math and Medicine areas with scholarships to Oregon Tech after graduation.
5. Students involved in academic groups, such as FBLA, FFA, HOSA, DECA, and Robotics placed at state, many subsequently qualifying for nationals.
6. Sports teams and individuals placed in District athletic competitions, resulting in participation at the state level.
7. The District was the recipient of two new seismic grants for the following projects:
 - a. \$25,000 Technical Assistance Program (TAP) grant was awarded to allow the District to assess three other schools in order to apply for additional seismic grants
 - b. \$2,478,560 for Brixner Junior High School for the structural upgrade of the education space and gymnasium space. The engineering firm and CM/GC firms have been awarded. The project is underway with an estimated completion date of September 2023
8. The District hired 32 additional teachers during FY 2021-22, which was in addition to the eight teachers hired in FY 2020-21. Efforts continue to be made to keep class sizes at manageable levels throughout the District. The District is pleased with the performance of our new teaching staff, who have been provided various professional development activities to assist with their transition to the classroom.
9. Contract negotiations are underway to provide district employees with highly competitive compensation packages as compared to other Southern Oregon school districts.
10. Business Services was awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 7th year in a row for the FY 2019-20 Annual Comprehensive Financial Report (ACFR). The FY 2020-21 ACFR has also been submitted to the program for review and we are awaiting the results.

Explanation of the Budget Document

The budget document contains the actual revenues and expenditures for FY 2019-20 and FY 2020-21; the budgeted revenues and expenditures for the current year's adopted budget, FY 2021-22, with any permissible adjustments; and the adopted budget for FY 2022-23. This year's budget document also includes individual budget sheets for Special Revenue Sub-funds in addition to Debt Service Funds, Capital Projects Funds, Reserve Funds and a Trust Fund.

The total budget of the Klamath County School District is proposed at \$149,934,283. This is an increase of \$27,058,121 from the current fiscal year budget. This overall increase is primarily attributable to the inclusion of ESSER III funds, the hiring of 32 FTE teachers, annual contractual obligations including cost-of-living adjustments, and inflationary increases in contracted service and materials and supplies. More information regarding PERS can be found later in the School District Priorities, Issues, and Challenges section of the Budget Message. A description of all funds is included within this budget document.

Overview of Budget Process

Budget preparation began in January 2022 with the Board of Directors adopting the Budget Calendar. The Board subsequently provided Administration with their FY 2022-23 budget priorities at the March 10, 2022, board meeting. Budget sheets were distributed to District Office departments in mid-January and to principals in early February. Draft budget worksheets were completed for all school district locations, estimating their needs in accordance with enrollment, operational needs, and Board priorities. These worksheets were then returned to the Business Services Department for entry into the system.

During this process, projected revenues were also being generated. The amount of state funding for K-12 education has not been finalized as of the date of this Budget Message. Preliminary estimates were released in late February and are used as the basis in the current proposed budget. State School Fund revenue is estimated based upon a variety of factors: 1) funding for K-12 is assumed at \$9.3 billion for the biennium based on the Joint Committee on Ways and Means action May 1, 2021; 2) enrollment includes 34 additional students in our district with statewide enrollment fairly flat; and 3) no Secure Rural Schools allocation. Final state funding for K-12 education for the 2021-23 biennium was passed by the Legislature at \$9.3 billion, allocating of the typical 49%/51% split. Departments were instructed to budget at the same level as for FY 2021-22. Various budget requests were denied or modified in order to maintain current programs while making targeted investments.

The Budget Committee meets to 1) receive the budget message and the budget, and 2) hear the public. Once the Budget Committee is satisfied with the proposed budget, including additions to or subtractions from, it is approved and forwarded to the Klamath County School District Board of Directors. The Budget Committee also approves the amount or rate of tax that the school district will impose. The Board of Directors then holds a public hearing to receive testimony from citizens regarding the budget approved by the Budget

Committee. As close to June 30 as possible, the Board adopts the budget, makes appropriations, declares the tax levy, and categorizes the tax levy. Adoption of the budget took place on June 16, 2022.

General Fund - Revenue Sources

A. Revenue from Local Sources

Current and delinquent property taxes are the two primary revenues in the category Local Sources Revenue. The permanent tax rate for Klamath County School District is \$4.0519/\$1,000. The collection rate is assumed to be 95%, an average collection rate over the past five years by the Klamath County tax assessor. This equates to an estimated collectible current property taxes of \$16,238,524. Assessed property values for FY 2021-22 increased 1.62% as compared to a 3.02% increase for FY 2020-21. The impact of the COVID-19 pandemic slowed the growth of property values.

There have been other swings in property tax receipts for the District. In FY 2013-14, property taxes increased by only 0.11%. Halfway through that same fiscal year, the Klamath County assessor notified our district that certain agricultural properties were being revalued due to the lack of irrigation water. This resulted in a decrease of levied property taxes in the amount of \$105,123 or an overall reduction in levied taxes as compared to FY 2012-13 by -0.66%. Current property taxes are estimated to increase 2.0% for FY 2022-23, according to the Klamath County Assessor's Office. However, this percentage could easily decrease depending upon the valuation of farmland as property tax values for agricultural land are significantly impacted by the availability of irrigation water. Lastly, solar farms are removed from the property tax rolls. Instead solar farms pay a dollar amount that is titled "Payment in Lieu of Taxes."

Interest on Investments, Other Interest, County Sales for Back Taxes, Fees Charged to Grants, E-Rate revenues, and Other Curricular Activities are the other primary revenues in Revenue from Local Sources. Klamath County School District currently invests its surplus funds in the Oregon State Treasury's Local Government Investment Pool (LGIP), a money market investment account, and local bank accounts in accordance with Board Policy DFA "Investment of Funds." All State School Fund dollars are wired directly to the LGIP, thereby providing faster accessibility and maximized interest income. Interest on taxes is also included in this category as are dividends from PACE, our insurance carrier.

Fees charged to grants reflect the District's in-direct rate of 3.76% that is permitted to be charged against many federal and state grants to help offset the costs of administering the grants and the respective audit fees. E-Rate revenue is comprised of subsidy payments from Hunter Communications. Other Curricular Activities reflect the sport fees and gate charges for athletic events. Annually the District allocates over \$1 million to support sports programs at the junior high and high school levels. Local Sources comprise approximately 19.48% of the resources for the General Fund.

B. Revenue from Intermediate Sources

Revenue from Intermediate Sources includes pass-through funds from the Southern Oregon Education Service District for the STEPS program, unspent services, and a mentor grant. Intermediate Sources also include County School Funds and partnership revenue from Sky Lakes Medical Center for the Health Occupation program. Intermediate Sources provide approximately 2.21 % of General Fund resources.

C. Revenue from State Sources

State revenues comprise approximately 72.46% of the General Fund's budgeted resources as compared to 67.15% for FY 2021-22. State funding for Oregon's school districts for the last few biennia is as follows:

Fiscal Years 2013-15	\$6.650 billion
Fiscal Years 2015-17	\$7.376 billion
Fiscal Years 2017-19	\$8.200 billion
Fiscal Years 2019-21	\$8,996 billion
Fiscal Years 2021-23	\$9,300 billion

State School Fund resources provided to Klamath County School District had been fairly stagnant up through FY 2012-13. This trend of disinvestment in K-12 education began a reversal with the K-12 funding for the 2013-15 biennium. Funding for the 2015-17 biennium was increased to \$7.376 billion, which provided additional funding for full-day kindergarten. Appropriate K-12 funding for the 2017-19 biennium was strenuously debated in the Oregon Legislature. For the 2021-23 biennium, the Oregon Legislature appropriated \$9.1 billion for school funding. During the 2022 session, the Legislature added an additional \$200 million to the appropriation for a total of \$9.3 billion. The additional funding was aimed at offsetting inflationary increases and the impact of COVID-19.

D. Federal Sources

Federal Sources are primarily comprised of interest subsidies for the Qualified School Construction Bonds, Series 2010 and 2012. Federal Forest Fees is another resource that can significantly impact the District's budget. As depicted in the chart below, varying dollar amounts of Federal Forest Fees have been received throughout the years. These irregular payments include federal timber sales in addition to federal earmarks known as Secure Rural Schools payments. These resources must be reported to the Oregon Department of Education (ODE) and are an offset to the State School Fund. Federal Forest Fees have provided critical dollars for education with the following allocations:

FY 2010-11	\$1,750,659	FY 2015-16	\$1,065,964
FY 2011-12	\$1,264,284	FY 2016-17	\$ 89,238
FY 2012-13	\$1,220,812	FY 2017-18	\$1,047,060
FY 2013-14	\$1,202,401	FY 2021-22	\$1,041,437
FY 2014-15	\$1,082,123	FY 2022-23	\$ 90,000 (estimated)

Federal sources account for approximately .74% of the General Fund's budgeted resources. The District is projecting a decrease in Federal Forest Fees will decrease due to their volatile nature.

E. Revenue from Other Sources

Interfund Transfers, Sale of Assets, and Beginning Fund Balance comprise this category. Interfund Transfers reflects the transfer of SB 1149 funds to reimburse the General Fund for monies spent on specific energy improvement projects and to make the corresponding debt service on the Cool Schools debt and QSCB, Series 2010 debt. Effective with FY 2016-17, Interfund Transfers also includes a Transfer In from Fund 299. This fund accounts for the State of Oregon's reimbursement for depreciable transportation capital purchases. Therefore, these receipts will be transferred to the General Fund in order to assist with the debt service on these purchases (2014 Full Faith and Credit Obligations). Lastly, the beginning fund balance for FY 2022-23 is anticipated at \$4,841,754. Other Revenue constitutes 5.11% of the total General Fund budget.

General Fund - Expenditure Highlights

The General Fund integrates all customary school district activities that are not restricted by the source of funding. The State of Oregon dictates the accounting structure, which is reflected in the budget document. These functions can be grouped together according to the following categories: 1000 - Instruction, 2000 - Support Services, 3000 - Enterprise and Community Services, 4000 - Facilities Acquisition and Construction, 5000 - Other Uses (Interagency/Fund Transactions and Debt Service), 6000 - Contingency, and 7000 - Unappropriated.

A. Instruction

Instruction includes all functions that provide instruction to students from elementary schools to high schools. Special Education, English Language Learners (English not the primary language spoken), Teen Parent Program, and alternative education (Falcon Heights) are other examples included in this category. It also includes extracurricular programs for students, such as athletics, and programs for Talented and Gifted students.

Instruction costs account for 51.00% of the General Fund's budget as compared to 52.20% for FY 2021-22. Although the percent of the budget is a decrease from the prior year, there is an increase of nearly \$1 million in allocated funds for instruction expenses. As

contract negotiations are still underway, the percentage and dollar amount are expected to increase. This increase reflects the addition of 16 additional teachers and a 200% increase in unemployment rates. PERS rates for 2022-23 remain at lower rates than the 2019-21 calculated rates.

B. Support Services

This category of Support Services incorporates a wide variety of functions that provide support to our students and the district as a whole. Guidance, Speech, Pathology, and Audiology services; and Health services including nurses, are just a few of the direct services to students in this category. Support Services also includes a variety of functions such as the Board of Education, Office of the Superintendent, Office of the Principals, Fiscal Services, Risk Management, Maintenance (both for buildings and grounds), Print Shop, Human Resources, and Technology Services.

Student Transportation is also included within the category of Support Services. With 23 schools to serve in a district that encompasses nearly 6,100 square miles, our school buses travel more than 1 million miles each year delivering students from home to school and then again back home. New propane buses continue to be purchased with funds included in the 2022-23 budget, which are assisting with reduced fuel costs.

Support Services expense is budgeted at 38.17 percent of the General Fund, a decrease from 41.00% for FY 2021-22.

C. Debt Service

The expenditures for Debt Service, both principal and interest, are estimated at 1.55% of the General Fund, an increase from 1.02% for FY 2021-22. The increase is due to increased debt for the purchase of new propane buses and the refunding of the 2013 General Obligation Bond. This expenditure is increased by \$549,352. The most recent debt issuance was the 2017 Full Faith and Credit Obligations in the amount of \$4.1 million for the demolition and replacement of deteriorating modular classrooms across the District. Debt Service also includes the Cool Schools Loan, DEQ Loan, and the 2014 Full Faith and Credit Obligations that were issued in October 2014 for the 1) purchase of propane buses; and 2) the purchase and remodel of the Lumberman's property. During the 2021-22 the District entered loan agreements for the purchase of propane buses in order to take advantage of rebate programs that netted the District \$500,000.

D. Transfer of Funds

Transfer of Funds (Interfund Transfers) comprises 1.71% of the General Fund's budget. Transfers include the following funds as outlined below:

- Special Revenue Fund #273 – Professional Development - \$50,000
- Debt Service Fund #302 – 2013 GO Bond Refinancing - \$1,068,022

- Debt Service Fund #310 – Sinking Fund for QSCB 2010 - \$210,856
- Debt Service Fund #312 – Sinking Fund for QSCB 2012 - \$245,555
- Reserve Fund #602 – Furniture Reserve Fund - \$50,000

Klamath County School District is contractually obligated to provide \$50,000 annually for teacher professional development. No transfer to Food Services was required due to higher reimbursement rate related to COVID.

The Debt Service sinking funds were new with FY 2015-16 in order to properly account for payments into sinking funds. These sinking funds are contractually required in order to make the balloon payments due on the QSCB 2010 and QSCB 2012 Debt Funds.

The District has established the following Reserve Fund for the purpose of accumulating funds for significant purchases:

1. Furniture Reserve
2. Textbook Reserve
3. Equipment Replacement Reserve
4. Technology Reserve
5. Building/Construction Reserve

During the 2021-22 year, the District transferred significant allocations to the Reserve Funds in anticipation of new textbook adoptions, a significant need for school equipment and District vehicle replacement, and increasing technology requirements. In addition, the Building/Construction reserve was established to help offset the increasing capacity needs of the District. The Board of Directors will determine the amount to be transferred during the 2022-23 year.

E. Contingencies

School districts may incur expenditures not anticipated during the budget process. Contingency is budgeted in the amount of \$6,112,238 or 6.45% of the General Fund’s budget, up from 4.53% for FY 2021-22. Only by resolution may the Board of Education transfer these funds to an existing appropriation. The ending fund balance is budgeted at \$1,000,000 and can only be used with approval from the Oregon Department of Revenue.

School District Priorities, Issues, and Challenges

The Klamath County School District Board of Directors outlined its priorities for the development of this year’s proposed budget during the March 10, 2022, board meeting. Some of these priorities included keeping class sizes small, making capital improvements to District facilities, continuation of existing programs, purchasing textbooks, and providing counseling or mental health services for students.

Klamath County School District faces a variety of challenges, not unlike other school districts across the state. One of the most

significant challenges is funding the required contributions to the Public Employee Retirement System, also known as PERS. All full-time employees and those employees who work 600+ hours in any one calendar year participate in PERS. The District contributes the required 6% of eligible employees' gross salary in addition to the District's pre-defined percentage established by PERS according to retirement rates, etc. The following portrays the District's PERS rates since July 1, 2005:

<u>Biennium</u>	<u>Tier1/2 Rate</u>	<u>OPSRP Rate</u>
2005-07	16.97	12.19
2007-09	17.64	19.91
2009-11	14.22	14.74
2011-13	19.48	17.97
2013-15	22.29	20.29
2015-17	22.33	17.64
2017-19	27.20	21.87
2019-21	32.03	26.58
2021-23	26.83	23.72

To highlight the significance of PERS rates and their subsequent impacts on the District's payroll, the following chart summarizes the District's contributions to PERS since FY 2016-17 (base year for this presentation) for the General Fund only:

General Fund – PERS Expense					
Fiscal Year	6% Pick Up	T1/T2	OPSRP	Total	Difference
2016-17	\$1,855,935.34	\$3,354,343.37	\$2,805,974.60	\$8,016,253.31	\$401,105.88
2017-18	\$2,010,240.57	\$3,966,326.47	\$3,923,763.81	\$9,841,503.29	\$1,825,249.98
2018-19	\$2,011,756.31	\$3,669,831.42	\$4,397,995.93	\$10,079,583.66	\$238,080.37
2019-20	\$2,027,878.41	\$3,700,413.56	\$4,404,194.23	\$10,132,486.20	\$52,902.54
2020-21	\$2,151,496.55	\$4,308,771.59	\$6,084,599.32	\$12,544,867.46	\$2,412,381.26
2021-22	\$2,164,476.73	\$4,306,960.30	\$6,360,320.02	\$12,831,757.05	\$286,889.59
2022-23***	\$2,512,097.00	\$3,375,813.00	\$7,349,145.00	\$13,237,055.00	\$405,297.95

***Current estimate for FY 2022-23 based on % of payroll and PERS expense as compared to prior FY using February percentages

Currently, Oregon's investment in K-12 education is 34th in the nation, a rise from its previous position at 37th. K-12 investment has been a lower legislative priority over the last 16 years but is increasing. During the 2003-2005 biennium, K-12 funding was 45% of Oregon's General Fund Lottery Budget. For FY 2013-14, Oregon's state revenues were only 60% of the U.S. average for elementary and secondary education while total revenues were only 54.20% (National Center for Educational Statistics).

Additional challenges include recruitment of qualified individuals, keeping inflationary increases in line with revenue increases, continued use of one-time revenues for long-term costs and one-time projects, effective use of ESSER funds during allotted time periods, PACE insurance increase of 6-10%, Unemployment Insurance increase of 200%, and maintaining sufficient ending fund balance.

The FY 2022-23 Adopted Budget is hereby submitted for your consideration.



Glen Szymoniak
Superintendent



Dennis Clague
Budget Officer/Director of Business Services

Dated: May 5, 2022

**Klamath County School District
Adopted 2022 - 2023 Budget Calendar – June 16th Adoption**

January 20, 2022 <i>Thursday</i>	School Board Meeting – Adopt 2022 – 2023 budget calendar.
January 10, 2022 <i>Monday</i>	Budget materials submitted to principals, supervisors and Cabinet.
January 24, 2022 <i>Monday</i>	All budget pages due from administrators, principals and supervisors.
February 17, 2022 <i>Thursday</i>	Board to establish budget priorities.
April 22, 2022 <i>Friday</i>	Publish first NOTICE OF BUDGET COMMITTEE MEETING. ORS 294.426 (five to thirty days before budget meeting)
April 29, 2022 <i>Friday</i>	Proposed budget available to the public.
April 29, 2022 <i>Friday</i>	Publish second NOTICE OF BUDGET COMMITTEE MEETING. ORS 294.426 (five to thirty days before budget meeting)
May 5, 2022 <i>Thursday</i>	FIRST MEETING OF THE BUDGET COMMITTEE – (D.O.) Presentation of the budget message by the executive officer and the proposed budget by the budget officer. Public Input; Budget may be approved at this meeting.
May 12, 2022 <i>Thursday</i>	SECOND MEETING OF THE BUDGET COMMITTEE – (D.O.) This meeting will be held only if the budget is not approved on May 5 th
May 18, 2022 <i>Wednesday</i>	Submit “List of Planned Public Improvements” to BOLI (30 days prior to budget adoption)
May 19, 2022 <i>Thursday</i>	THIRD MEETING OF THE BUDGET COMMITTEE – (D.O.) This meeting will be held only if the budget is not approved on May 12 th
June 8, 2022 <i>Wednesday</i>	Publish NOTICE OF BUDGET HEARING, FINANCIAL SUMMARY, ETC. (ED1), (Not more than 30 days nor less than 5 days prior to budget hearing) ORS 294.438 through ORS 294.441
June 16, 2022 <i>Thursday</i>	SCHOOL BOARD MEETING. Enact resolutions adopting the budget, making the appropriations, categorizing and declaring tax levy. ORS 294.456
June 16, 2022 <i>Thursday</i>	PUBLIC HEARING ON THE APPROVED BUDGET: shall be conducted by a quorum of the Board.
July 15, 2022 <i>Friday</i>	Deadline to certify the tax levy to the county assessor and file a copy of the resolution adopting the budget with the Oregon Department of Revenue. ORS 294.458

A decorative border of colorful crayons surrounds the text. The crayons are in various colors including red, orange, yellow, green, blue, purple, pink, and light blue. They are arranged in a roughly rectangular shape, with some overlapping and some pointing in different directions.

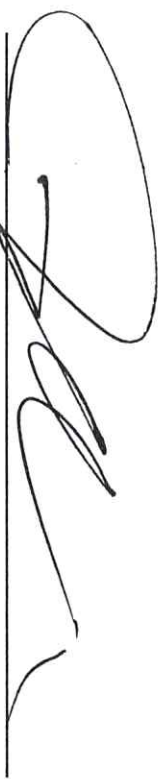
Legal Information

**AFFIDAVIT OF PUBLICATION
STATE OF OREGON,
COUNTY OF KLAMATH**

I, Joe Hudon, Advertising Director being duly sworn, depose and say that I am the principle clerk of the publisher of the Herald and News a newspaper in general circulation, as defined by Chapter 193 ORS, printed and published at 2701 Foothills Blvd, Klamath Falls, OR 97601 in the aforesaid county and state: that I know from my personal knowledge that the Legal # 20486 - Budget Committee Meeting 5/5 a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for: 1

Insertion(s) in the following issues: 04/29/22

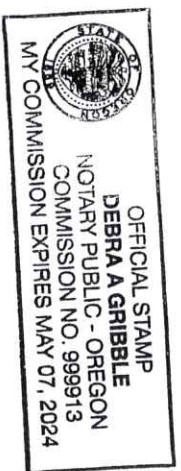
Total Cost: \$160.75



Subscribed and sworn by Joe Hudon before me on:
On 29th day of April, in the year of 2022



Notary Public of Oregon
My commission expires May 7, 2024



AD# 230360AD#

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Klamath County School District, Klamath County, State of Oregon, to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023, will be held at Klamath County School District, 2845 Greensprings Drive, Klamath Falls, Oregon. The meeting will take place on May 5, 2022 at 5:00 P.M. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

Additional meetings, if needed, will be held at the same location on May 12, 2022 at 5:00 p.m. and May 19, 2022 at 7:00 p.m. A copy of the budget document may be inspected or obtained on or after April 29, 2022 at 2845 Greensprings Drive, Klamath Falls, Oregon between the hours of 8:00 a.m. and 4:00 p.m., weekdays.

KCSD Budget Committee meetings are also available via live stream on Klamath County School District's Board Meeting YouTube channel. Members of the public may watch the committee meeting live. Meetings are not recorded.

Members of the public who do not wish to appear in person, may submit written comments for the public comment section via email to clagued@kcsd.k12.or.us. Comments must be received by 12pm (noon) on 5/5/2022, to allow adequate time for processing. Clearly label the subject line "Public Comment". Public input time limits will be observed.

Public comment may also be given virtually during the meeting, in order to speak virtually during a meeting of the KCSD Budget Committee, you must first register. The Public Comment registration link can be found on the KCSD website, in the School Board section.
#20486 April 29, 2022

**STATE OF OREGON,
COUNTY OF KLAMATH**

I, Christine Von Tersch, Circulation Manager being first duly sworn, depose and say that I am the interim clerk of the publisher of the Herald and News a newspaper in general circulation, as defined by Chapter 193 ORS, printed and published at Klamath Falls in the aforesaid county and state: that I know from my Personal knowledge that the Legal

#20595 June 22, 2022

a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for: (1)
One

Insertion(s) in the following issues:
06-22-22

Total Cost: \$578.06

Subscribed and sworn by Christine Von Tersch before me on: June 28, 2022

Debra A Gribble
Notary Public of Oregon

My commission expires May 7, 2024



AD# 250114AD#

FORM ED-1 NOTICE OF BUDGET HEARING			
A public meeting of the Klamath County School District Board of Directors will be held on June 16, 2022 at 5:00 pm at Klamath County School District, 2845 Greensprings Drive, Klamath Falls, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the Klamath County School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 2845 Greensprings Drive, Klamath Falls, Oregon between the hours of 8:00 a.m. and 3:30 p.m., or online at www.kcsd.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.			
Contact: Dennis Clague, Director of Business Services	Telephone: 541.851.8729	Email: clagued@kcsd.k12.or.us	
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance	\$14,099,176	\$19,272,914	\$12,740,572
Current Year Property Taxes, other than Local Option Taxes	17,691,695	18,549,399	17,868,299
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	3,465,067	6,372,405	4,943,765
Revenue from Intermediate Sources	2,354,476	2,845,431	2,598,313
Revenue from State Sources	66,431,292	77,115,555	81,791,774
Revenue from Federal Sources	11,284,273	36,197,117	27,709,626
Interfund Transfers	2,657,212	4,325,235	2,256,934
All Other Budget Resources	929,925	65,182	25,000
Total Resources	\$118,913,116	\$164,743,238	\$149,934,283
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	643,000,000	654,400,000	654,300,000

FORM ED-1

NOTICE OF BUDGET HEARING

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Contact: Dennis Clague, Director of Business Services

Telephone: 541.851.8729

Email: clagued@kcsd.k12.or.us

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
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FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION	FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION		
	Actual Amount Last Year 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Salaries	\$43,985,488	\$54,153,978	\$51,357,994
Other Associated Payroll Costs	27,780,567	31,664,319	31,307,361
Purchased Services	6,047,382	10,967,889	11,939,730
Supplies & Materials	8,946,063	16,360,099	13,800,753
Capital Outlay	4,714,315	23,928,310	21,447,552
Other Objects (except debt service & interfund transfers)	1,291,832	2,743,980	2,446,793
Debt Service*	3,464,244	5,165,623	4,150,776
Interfund Transfers*	2,657,212	3,428,426	2,256,934
Operating Contingency	0	11,557,938	6,112,384
Unappropriated Ending Fund Balance & Reserves	20,026,023	4,772,676	5,114,006
Total Requirements	\$118,913,116	\$164,743,238	\$149,934,283

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION	PROPERTY TAX LEVIES		
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
1000 Instruction	\$49,971,542	\$66,755,599	\$62,874,852
FTE	494.98	497.91	524.38
2000 Support Services	36,167,471	50,241,775	48,896,108
FTE	318.13	357.13	351.77
3000 Enterprise & Community Service	3,812,750	5,764,480	4,417,239
FTE	43.08	46.40	51.86
4000 Facility Acquisition & Construction	2,813,874	17,056,731	16,111,484
FTE	0.50	0.25	0.25
5000 Other Uses	0	0	0
5100 Debt Service*	3,464,244	5,165,623	4,150,776
5200 Interfund Transfers*	2,657,212	3,428,426	2,256,934
6000 Contingency	0	11,557,938	6,112,384
7000 Unappropriated Ending Fund Balance	20,026,023	4,772,676	5,114,006
Total Requirements	\$118,913,116	\$164,743,238	\$149,934,283
Total FTE	856.69	901.69	928.26

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

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING **

The budget for fiscal year 2022-23 is based on \$9.3 billion allocation of the State School Funds with 51% being allocated in the second year of the state fiscal biennium. The 2022-23 budget seeks to replace reductions in staff, materials and supplies, and purchased services that were made due to the coronavirus pandemic and enhance services and educational opportunities available to students. The Student Investment Account allocation is \$5.4 million which will allow for the further implementation of programs and services to address social emotional learning, facilities upgrades and expanded learning space. The District has developed plans for the use of \$26.4 million in ESSER funds that will address one-to-one devices for students, continued mitigation of Covid-19, increased learning space for students, summer school and learning loss, and increased learning opportunities and activities for students. The District continues seeking community input that aligns with the District strategic plan to best determine appropriate allocation.

PROPERTY TAX LEVIES	STATEMENT OF INDEBTEDNESS		
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.0519 per \$1,000)	4.0519	4.0519	4.0519
Local Option Levy	0	0	0
Levy For General Obligation Bonds	\$2,275,800	\$2,172,675	\$2,489,504

STATEMENT OF INDEBTEDNESS	Estimated Debt Outstanding		Estimated Debt Authorized, But Not Incurred on July 1	
	on July 1	on July 1	on July 1	on July 1
LONG TERM DEBT	\$23,915,000	\$0	\$0	\$0
General Obligation Bonds	\$9,882,000	\$0	\$0	\$0
Other Bonds	\$2,476,232	\$0	\$0	\$0
Other Borrowings	\$36,273,232	\$0	\$0	\$0
Total	\$62,466,232	\$0	\$0	\$0

#20355 June 22, 2022

**KLAMATH COUNTY SCHOOL DISTRICT
RESOLUTIONS ADOPTING THE FISCAL YEAR 2022-23 BUDGET,
MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES**

**RESOLUTION # 22-16 ADOPTING THE FISCAL YEAR 2022-23 BUDGET FOR
KLAMATH COUNTY SCHOOL DISTRICT**

BE IT RESOLVED, that the Board of Directors of the Klamath County School District hereby adopts the budget for Fiscal Year 2022-23 in the total of **\$149,934,283** now on file in the office of the Director of Business Services, Klamath County School District, 2845 Greensprings Drive, Klamath Falls, Oregon 97601.

**RESOLUTION # 22-17 MAKING APPROPRIATIONS FOR
KLAMATH COUNTY SCHOOL DISTRICT**

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

GENERAL FUND:

1XXX	Instruction	\$ 48,395,679
2XXX	Support Services	\$ 36,187,652
51XX	Debt Service	\$ 1,468,873
52XX	Interfund Transfers	<u>\$ 1,624,434</u>
	Fund Total	<u>\$ 87,656,637</u>
6XXX	Operating Contingency – Ending Fund Balance	<u>\$ 7,092,384</u>
	Fund Total	\$ 94,769,020

SPECIAL REVENUE FUND #200:

1XXX	Instruction	\$ 12,939,974
2XXX	Support Services	\$ 12,268,457
3XXX	Enterprise, Community and Food Services	\$ 4,408,739
4XXX	Facilities Acquisition and Construction	\$ 15,684,894
52XX	Interfund Transfers	<u>\$ 632,500</u>
	Fund Total	\$ 45,934,564

DEBT SERVICE FUND #301:

51XX	Debt Service	<u>\$ 1,387,325</u>
	Total Appropriation	\$ 1,387,325
7XXX	Reserved for Next Year	<u>\$ 1,068,650</u>
	Fund Total	\$ 2,455,975

DEBT SERVICE FUND #302:

51XX	Debt Service	\$ 1,068,023
	Fund Total	\$ 1,068,023

DEBT SERVICE FUND #310:

51XX	Debt Service	\$ 115,000
	Total Appropriation	\$ 115,000
7XXX	Reserved for Next Year	\$ 1,198,856
	Fund Total	\$ 1,313,856

DEBT SERVICE FUND #312:

51XX	Debt Service	\$ 111,555
	Total Appropriation	\$ 111,555
7XXX	Reserved for Next Year	\$ 1,532,500
	Fund Total	\$ 1,644,055

CAPITAL PROJECTS FUND #400:

4XXX	Facilities Acquisition and Construction	\$ 426,590
	Fund Total	\$ 426,590

RESERVE FUNDS #600:

1XXX	Instruction	\$ 1,529,200
2XXX	Support Services	\$ 450,000
	Fund Total	\$ 1,999,200

TRUST FUND #700:

3XXX	Enterprise, Community and Food Services	\$ 9,000
	Total Appropriation	\$ 9,000
7XXX	Reserved for Next Year	\$ 314,000
	Fund Total	\$ 323,000

TOTAL APPROPRIATIONS ALL FUNDS \$ 149,934,283

**RESOLUTION # 22-18 IMPOSING AND CATEGORIZING TAXES
KLAMATH COUNTY SCHOOL DISTRICT**

BE IT RESOLVED, that the Board of Directors of the Klamath County School District hereby imposes the taxes provided for in the adopted budget at the rate of \$ 4.0519 per \$1,000 of assessed value for operations and in the amount of \$2,489,604 for debt service on general obligation bonds; and that these taxes are hereby imposed for the tax year 2022-23 upon the assessed value of all taxable property within the district and categorized as follows:

	<u>Education</u>	<u>Excluded From Limitation</u>
General Fund	\$4.0519/\$1,000	
General Obligation Bond		\$2,489,604

The above resolution statements were approved and declared adopted on this 16th day of June 2022.



John Rademacher, Chairperson or
Jill O'Donnell, Vice Chairman

6-16-2022
Date



Glen Szymoniak, Superintendent

6-16-2022
Date

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

**FORM OR-ED-50
2022-2023**

To assessor of _____ Klamath _____ County

Check here if this is an amended form.

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

The Klamath County SD has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Klamath County. The property tax, fee, charge, or assessment is categorized as stated by this form.

District name: Klamath County Name: Klamath Falls OR OR 97601 7/7/2022
 Mailing Address of District: 2845 Greensprings Dr City: Klamath Falls State: OR ZIP Code: 97601
 Contact person: Dennis Clague Director of Business Serv Daytime telephone number: 541-851-8729 Contact person e-mail address: clagued@kcsd.k12.or.us

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

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

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

PART I: TOTAL PROPERTY TAX LEVY

	Rate — or — Dollar Amount	Subject to Education Limits	Excluded from Measure 5 Limits
1. Rate per \$1,000 levied (within permanent rate limit)	4.0519		
2. Local option operating tax	2		Dollar Amount of Bond Levy
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001		4a	2,489,604
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001		4b	2,489,609
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)		4c	

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	4.0519
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount — or — rate authorized per year by voters

A decorative border of colorful crayons surrounds the text. The crayons are in various colors including red, orange, yellow, green, light blue, dark blue, purple, pink, and magenta. They are arranged in a roughly rectangular shape, with some overlapping and pointing in different directions.

General Fund

**Revenue Budget
July 1, 2022 to June 30, 2023
GENERAL FUND**

**Klamath County School District
Ad Valorem Tax Education Limitations 2022-23
\$4.0519 / \$1,000 of assessed value**

1000 - Revenue from Local Sources

Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
R1111	CUR YR TAXES	15,180,236	15,677,074	16,168,524	15,518,524	15,518,524	15,518,524
R1112	PRIOR YR TAXES	693,300	678,774	990,000	630,000	630,000	630,000
R1113	CNTY SALES/BACK TAXES	184,227	115,760	90,000	90,000	90,000	90,000
R1311	INDIVIDUAL TUITION	299	-	2,000	2,000	2,000	2,000
R1331	TUITION FR INDIVIDUALS	1,615	-	4,000	4,000	4,000	4,000
R1411	TRANSP FEES INDIV	6,095	5,709	8,820	5,000	5,000	5,000
R1412	TRANS FEE OTH DIST WITHIN	1,404	-	490	500	500	500
R1413	TRANS FEE OTH DIST OUTSID	14,683	-	13,720	-	-	-
R1420	SUMMER SCHOOL TRANSP	19,752	-	-	-	-	-
R1510	INTEREST ON INVESTMENTS	272,414	118,401	163,406	128,118	128,118	128,118
R1511	DIVIDENDS	68,929	63,116	155,500	154,000	154,000	154,000
R1700	EXTRACURRICULAR ACTIVITIE	12,348	-	86,600	40,000	40,000	40,000
R1710	ADMISSIONS	70,255	1,399	51,800	40,000	40,000	40,000
R1790	OTH CURRICULAR ACTIVITIES	77,644	47	75,000	75,000	75,000	75,000
R1795	COFFEE CART REVENUE	10,420	4,935	6,000	14,000	14,000	14,000
R1800	VIKING BABIES	20,661	58,695	16,029	10,000	10,000	10,000
R1910	RENTALS	25,924	32,894	80,700	35,000	35,000	35,000
R1920	CONTR/DON PRIVATE SOURCES	81,513	10,587	8,000	15,000	15,000	15,000
R1940	SVCS OTH LOCAL EDUCA AGEN	18,480	20,000	20,000	20,000	20,000	20,000
R1960	RECOV PRIOR YRS EXP	90,045	30,923	15,000	20,000	20,000	20,000
R1980	FEES CHARGED TO GRANTS	154,205	295,646	1,476,849	1,211,316	1,211,316	1,211,316
R1990	MISCELLANEOUS	193,045	194,216	413,550	200,000	200,000	200,000
R1993	E-RATE	393,415	227,882	227,877	250,000	250,000	250,000
1000 - Revenue from Local Sources		17,590,908	17,536,059	20,073,865	18,462,458	18,462,458	18,462,458

2000 - Revenue From Intermediate Sources

**Revenue Budget
July 1, 2022 to June 30, 2023
GENERAL FUND**

**Klamath County School District
Ad Valorem Tax Education Limitations 2022-23
\$4.0519 / \$1,000 of assessed value**

Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
R2101	CO SCHOOL FUNDS	212,701	220,548	191,350	191,530	191,530	191,530
R2102	ESD APPORTIONMENT	-	-	45,000	45,000	45,000	45,000
R2800	REVENUE LIEU TAXES	8,411	15,113	157,500	125,000	125,000	125,000
R2910	ESD PASS THROUGH	2,073,769	2,116,873	1,948,581	1,735,583	1,735,583	1,735,583
2000 - Revenue From Intermediate Sources		2,294,881	2,352,533	2,342,431	2,097,113	2,097,113	2,097,113

3000 - Revenue From State Sources

Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
R3101	SSF- GEN SUPPORT	54,815,141	58,940,816	63,154,529	67,564,696	67,564,696	67,564,696
R3103	COMMON SCH FUND	586,179	620,905	717,643	752,034	752,034	752,034
R3104	CNTY TIMBER ST MNGD	433,211	400,342	200,000	200,000	200,000	200,000
R3199	UNRESTR GRANT OTHER	121,427	102,753	152,550	152,550	152,550	152,550
R3299	RESTR GRANTS OTHER	-	30,654	-	-	-	-
3000 - Revenue From State Sources		55,955,959	60,095,469	64,224,722	68,669,280	68,669,280	68,669,280

4000 - Revenue From Federal Sources

Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
R4100	UNRESTRICT REV FED GOV	27,333	29,564	30,000	30,000	30,000	30,000
R4201	FOSTER CARE TRANSPORT	15,424	-	-	-	-	-
R4300	RESTRICT REV FED GOV	-	-	927,087	368,628	368,628	368,628
R4500	RESTR REV FED GOV TO STAT	3,756	5,394	5,000	5,000	5,000	5,000
R4501	QSCB INTEREST	208,238	209,678	204,787	204,787	204,787	204,787
R4801	FED FOREST FEES	917,320	828,509	1,042,000	90,000	90,000	90,000
4000 - Revenue From Federal Sources		1,172,070	1,073,145	2,208,874	698,415	698,415	698,415

5000 - Revenue From Other Sources

Revenue Budget
July 1, 2022 to June 30, 2023
GENERAL FUND

Klamath County School District Ad Valorem Tax Education Limitations 2022-23 \$4.0519 / \$1,000 of assessed value

Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
R5150	LOAN RCPTS	668,253	798,907	-	-	-	-
R5200	INTERFUND TRANSFERS	624,892	680,912	649,216	632,500	632,500	632,500
R5300	SALE COMP LOSS FXD ASSETS	11,224	131,018	25,000	25,000	25,000	25,000
R5400	RESOURCES BEG FUND BAL	4,007,849	6,200,799	10,973,247	4,184,254	4,184,254	4,184,254
5000 - Revenue From Other Sources		5,312,219	7,811,636	11,647,462	4,841,754	4,841,754	4,841,754
Summary		82,326,037	88,868,842	100,497,354	94,769,020	94,769,020	94,769,020

Functions Overview
Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1111 - Primary Prog (K-6)	18,418,784	17,551,003	19,226,964	178.60	184.44	19,483,315	19,483,315	19,483,315
	1113 - Elem X-Curr	71,261	59,519	73,079	-	-	67,196	67,196	67,196
	1121 - Mi/Jr High Prog (7-8)	4,424,839	4,665,820	4,896,409	44.70	48.20	5,131,061	5,131,061	5,131,061
	1122 - Mi/Jr High X-Curr	174,462	19,307	270,174	-	-	285,874	285,874	285,874
	1131 - High Schl Prog (9-12)	10,249,683	10,223,443	10,677,185	94.90	96.80	10,827,903	10,827,903	10,827,903
	1132 - High Schl X-Curr	1,332,835	1,042,378	1,471,224	-	-	1,443,358	1,443,358	1,443,358
	1140 - Pre K Program	16,524	20,029	30,000	-	-	20,000	20,000	30,000
	1210 - Talented & Gifted	216,535	107,715	192,062	2.00	2.00	183,868	183,868	183,868
	1221 - Learning Centers - Bridges	671,628	748,678	762,604	10.70	9.37	582,283	582,283	582,283
	1229 - Other Restricted Prog - Goals	1,959,743	1,870,763	2,092,473	32.20	33.32	2,293,898	2,293,898	2,293,898
	1250 - Resource Rooms	2,875,749	3,012,784	3,486,845	42.70	44.08	3,618,034	3,618,034	3,618,034
	1260 - Early Intervention	104,464	38,516	98,601	-	-	52,613	52,613	52,613
	1271 - Remediation	10,000	124,018	117,236	-	-	117,776	117,776	117,776
	1283 - Falcon Heights Academy	895,599	1,699,815	2,041,091	9.20	7.71	2,278,920	2,278,920	2,278,920
	1285 - Alt Education	8,285	1,219,886	1,384,737	8.00	3.00	428,184	428,184	428,184
	1288 - Charter School Funding	216,843	-	-	-	-	-	-	-
	1291 - Eng Lang Learner	1,263,760	1,244,696	1,216,993	21.40	14.77	1,223,018	1,223,018	1,223,018
	1292 - Teen Parent Program	208,501	233,937	279,816	4.60	4.60	291,315	291,315	291,315
	1293 - Migrant Ed	594	-	-	-	-	-	-	-
	1420 - JUNIOR HS Summer Programs	-	-	8,929	-	-	-	-	-
	1430 - HS Summer Programs	-	-	6,123	-	-	-	-	-
	1460 - SPED Summer Programs	8,538	25,138	27,579	-	-	29,424	29,424	29,424
	1490 - KCS D Summer Programs	19,821	25,060	27,576	-	-	27,639	27,639	27,639
2110 - Attendance Social Work	41,662	414	-	-	-	3,000	3,000	3,000	
2114 - Student Accounting System	150,994	168,409	148,682	1.00	1.00	253,362	253,362	253,362	

Functions Overview

KLAMATH COUNTY SCHOOL DISTRICT

Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Print Date: 7/6/22

Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2115 - School Safety	207,701	207,701	275,000	-	-	292,800	292,800	292,800
	2120 - Guidance	740,817	4,360	51,612	-	-	48,040	48,040	48,040
	2130 - Health	419,889	444,114	532,701	4.60	6.70	685,594	685,594	685,594
	2150 - Speech Pathology & Audiology	925,679	1,016,121	1,048,004	7.40	9.56	1,216,843	1,216,843	1,216,843
	2190 - Student Service Direction	959,072	1,137,016	1,046,907	9.30	10.31	1,248,411	1,248,411	1,248,411
	2210 - Improvement of Instruction	3,783	-	139	-	-	5,060	5,060	5,060
	2211 - Curriculum Direction	746,079	661,908	816,434	4.00	5.00	772,797	772,797	772,797
	2213 - Curriculum Development	9,204	6,400	22,996	-	-	20,713	20,713	20,713
	2220 - Education Media Services	454,058	452,493	491,955	11.30	11.04	474,334	474,334	474,334
	2221 - Service Area Direction	-	383	18,000	-	-	18,000	18,000	18,000
	2240 - Instructional Staff Development	95,445	44,140	88,790	-	-	92,320	92,320	92,320
	2310 - Board of Education Services	223,463	220,787	364,753	-	-	289,725	289,725	289,725
	2321 - Office of Superintendent	351,668	355,932	461,027	2.00	3.00	741,191	741,191	527,824
	2410 - Office of the Principal	7,991,177	8,321,162	8,495,771	73.40	74.50	8,863,333	8,863,333	8,863,333
	2520 - Fiscal Services	1,100,534	1,195,536	1,741,056	10.00	9.00	1,530,873	1,530,873	1,530,873
	2528 - Risk Management	286,250	284,056	382,274	1.00	1.00	407,178	407,178	407,178
	2542 - Care & Upkeep of Buildings	4,793,514	4,988,520	5,744,772	54.20	54.79	5,840,892	5,840,892	5,840,892
	2543 - Care & Upkeep of Grounds	179,167	181,961	239,584	-	-	249,197	249,197	249,197
	2544 - Maintenance	2,592,130	2,015,506	2,769,339	14.90	14.75	2,813,267	2,813,267	2,813,267
	2546 - Construction Security	-	-	4,500	-	-	-	-	-
2550 - Student Transportation	4,084,108	5,029,117	5,503,389	38.30	40.89	5,913,023	5,913,023	5,913,023	
2558 - Special Education Student Transportation	802,506	752,738	847,307	12.80	10.04	721,729	721,729	721,729	
2572 - Purchasing	-	-	2,000	-	-	2,000	2,000	2,000	
2573 - Warehouse / Distribution	284,265	322,384	423,912	2.70	3.37	416,870	416,870	416,870	
2574 - Printing, Publishing & Duplication Services	313,610	300,484	346,716	2.00	2.00	351,784	351,784	351,784	

Functions Overview
 Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2610 - Central Support Services	-	-	-	-	1.00	-	-	223,366
	2626 - Grant Writing	105,403	112,949	121,039	1.00	1.00	124,206	124,206	124,206
	2633 - Webmaster	-	126,949	133,691	1.00	1.00	114,175	114,175	114,175
	2641 - Personnel	449,894	555,230	704,296	5.00	3.00	530,074	530,074	530,074
	2642 - Recruitment & Placement	29,755	36,313	42,500	-	-	61,000	61,000	61,000
	2649 - Other Staff Services	9,658	10,296	10,000	-	-	5,000	5,000	5,000
	2660 - Technology Services	1,518,209	1,055,526	1,391,343	7.00	7.00	1,406,837	1,406,837	1,406,837
	2700 - Supplement Retirement	801,580	897,101	960,594	56.80	47.00	664,024	664,024	664,024
	3300 - Community Service	-	-	979	-	-	-	-	-
	3390 - Parent Involvement	-	1,500	-	-	-	-	-	-
	3500 - Custody & Care of Children	-	160,276	-	-	-	-	-	-
	4150 - Bldg Acquisition	-	-1	207,300	-	-	-	-	-
	5111 - Long Term Debt Cool Schls	160,932	160,932	160,932	-	-	160,932	160,932	160,932
	5113 - Long Term Debt Bus Loan	140,564	140,564	140,564	-	-	140,539	140,539	140,539
	5114 - Long Term Debt DEQ	106,962	106,455	106,709	-	-	105,695	105,695	105,695
	5115 - Long Term Debt FF&C Bus 2014	670,712	208,612	208,612	-	-	207,363	207,363	207,363
	5116 - Long Term Debt Bus Loan	-	-	165,119	-	-	165,118	165,118	165,118
	5117 - LT Debt FF&C OBL 2017	302,100	302,450	302,650	-	-	302,700	302,700	302,700
	5118 - Long Term Debt Bus Loan	-	-	398,799	-	-	386,526	386,526	386,526
	5200 - Transfer of Funds	924,241	1,976,300	3,684,020	-	-	1,624,434	1,624,434	1,624,434
6000 - Contingencies	-	-	10,752,890	-	-	6,112,384	6,112,384	6,092,384	
7000 - Ending Balance	6,200,799	10,973,247	750,000	-	-	1,000,000	1,000,000	1,000,000	
100		82,326,037	88,868,842	100,497,354	768.70	765.24	94,769,020	94,769,020	94,769,020
Overall		82,326,037	88,868,842	100,497,354	768.70	765.24	94,769,020	94,769,020	94,769,020

Functions by Account Code
 Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Account Group	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100 - Salaries	38,794,935	39,074,384	42,721,228	43,403,082	43,403,082	43,403,082
200 - Associated Payroll Costs	24,786,784	24,903,508	26,121,190	26,639,901	26,639,901	26,639,901
300 - Purchased Services	4,824,498	4,899,763	7,088,138	7,760,029	7,760,029	7,760,029
400 - Supplies and Materials	3,121,013	3,271,507	4,673,861	3,869,592	3,869,592	3,889,592
500 - Capital Outlay	1,429,002	1,899,446	2,035,027	1,753,500	1,753,500	1,753,500
600 - Other Objects	2,244,764	1,870,687	2,671,001	2,606,100	2,606,100	2,606,100
700 - Transfers	924,241	1,976,300	3,684,020	1,624,434	1,624,434	1,624,434
800 - Other uses	6,200,799	10,973,247	11,502,890	7,112,384	7,112,384	7,092,384
Summary	82,326,037	88,868,842	100,497,354	94,769,020	94,769,020	94,769,020

Functions by Account Code
 Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
111	LIC SALARIES	22,538,139	23,237,168	24,431,321	25,021,689	25,021,689	25,021,689
112	CLASS SALARIES	7,988,536	7,990,225	9,275,728	9,542,647	9,542,647	9,542,647
113	ADMINISTRATORS	4,447,882	4,686,150	4,888,046	4,938,623	4,938,623	4,938,623
114	MGR CLASSIFIED	862,737	968,713	1,092,613	997,963	997,963	997,963
116	SUPPL RETIRE STIPENDS	271,867	374,490	281,231	253,196	253,196	253,196
119	SUMMER EMPLOYEES	112,580	193,012	241,130	198,824	198,824	198,824
121	SUB LICENSED	637,399	4,529	5,491	-	-	-
122	SUB CLASSIFIED	190,299	178,717	249,690	252,690	252,690	252,690
130	OVERTIME SALARY	1,685	166	997	-	-	-
132	STIPEND-REMOTE LOCATION	54,504	51,704	48,904	42,800	42,800	42,800
133	STIPEND-TOP OF SCALE	104,045	143,623	145,698	135,249	135,249	135,249
135	STIPEND-SPECIAL ED	116,220	118,751	137,649	139,891	139,891	139,891
136	EXTRA BUS TRIPS	137,100	59,318	301,914	288,360	288,360	288,360
137	EXTRA DUTY/HOURLY	434,279	377,464	683,195	664,095	664,095	664,095
138	STIPEND-COACHES	662,653	430,568	725,032	724,909	724,909	724,909
140	STIPEND-ADVISORS	98,665	56,705	74,499	89,360	89,360	89,360
142	STIPEND-HEAD TEACHER	12,294	3,696	17,911	10,323	10,323	10,323
143	STIPEND-COMP FACILITATR	68,347	62,458	71,657	71,847	71,847	71,847
145	STIPEND-MUSIC INSTRUCTORS	39,078	32,991	38,645	22,068	22,068	22,068
146	STIPEND-NURSE COORDINTR	3,334	-	3,547	3,547	3,547	3,547
147	STIPEND-TEAM LEADER	2,917	101,721	1,330	-	-	-
148	TAXABLE MEALS	3,311	2,215	5,000	5,000	5,000	5,000
149	STIPEND-SMILE	3,064	-	-	-	-	-
150	NEW HIRE LONGEVITY STIPEN	4,000	-	-	-	-	-
210	PERS DISTRICT T1/T2	4,308,772	4,306,960	3,587,611	3,375,813	3,375,813	3,375,813
212	PERS PICKUP 6%	2,151,497	2,164,477	2,362,023	2,511,815	2,511,815	2,511,815
215	PY PERS RECONCIL.	4,438	1,276	346	-	-	-
216	PERS DISTRICT OPSPR	6,084,599	6,360,320	6,558,961	7,348,033	7,348,033	7,348,033
220	SOC SEC ADMIN	2,876,440	2,882,221	3,137,641	3,327,190	3,327,190	3,327,190
230	OTHER REQ PAYROLL COSTS	7	-	25	-	-	-
231	WRKRS COMP	296,809	279,877	384,672	316,505	316,505	316,505

Functions by Account Code
 Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
232	UNEMPLOY COMP	37,711	37,377	79,084	170,537	170,537	170,537
240	MEDICAL	7,089,802	7,038,481	7,929,895	7,747,953	7,747,953	7,747,953
241	VISION	325,182	306,611	334,631	327,406	327,406	327,406
242	DISABILITY	41,321	51,787	58,544	58,100	58,100	58,100
243	DENTAL	932,095	900,818	984,227	952,172	952,172	952,172
244	HEALTH SAVINGS PLAN	20,186	20,216	18,463	14,331	14,331	14,331
245	LIFE INSURANCE	21,572	22,339	62,551	61,281	61,281	61,281
246	HRA (HLTH REIMBURSEMENT)	21,014	-	26,622	-	-	-
247	CHILDCARE	-	9,628	7,698	156	156	156
270	POST RETIREMENT MEDICAL	482,916	429,721	466,130	315,857	315,857	315,857
271	POST RETIREMNT VISION	4,313	3,528	7,401	3,895	3,895	3,895
273	POST RETIREMNT DENTAL	19,934	15,962	35,496	29,680	29,680	29,680
290	OTHER BENEFIT COSTS	68,177	71,909	79,170	79,178	79,178	79,178
310	INST/PROF/TECH SERVICES	369,724	250,050	273,393	351,950	351,950	351,950
311	INSTRUCTION SERVICES	11,655	555,764	1,362,252	1,497,600	1,497,600	1,497,600
312	INST PRGM IMPROV SERV	5,964	-	6,200	7,000	7,000	7,000
313	STUDENT SERVICES	9,491	4,474	20,000	10,000	10,000	10,000
316	DATA PROCESSING	-	-	500	500	500	500
318	PROF & IMPR NON-INSTR	3,490	2,648	7,250	9,800	9,800	9,800
321	CLEANING SERVICES	2,172	1,886	3,200	3,200	3,200	3,200
322	REPAIR & MAINT SERVICE	266,644	251,363	236,836	289,774	289,774	289,774
324	RENTALS	167,061	181,470	185,706	197,944	197,944	197,944
325	ELECTRICITY	790,458	750,432	983,300	982,800	982,800	982,800
326	BUILDING FUEL	283,528	343,381	388,029	394,200	394,200	394,200
327	WATER & SEWAGE	215,784	205,734	291,000	318,500	318,500	318,500
328	GARBAGE	162,095	164,130	192,400	193,700	193,700	193,700
329	OTHER PROPERTY SERVICES	6,588	4,526	2,170	3,800	3,800	3,800
331	REIMBUR STUDENT TRANS	12,160	10,429	10,000	21,000	21,000	21,000
341	IN-DIST TRAVEL	61,950	32,132	77,305	78,316	78,316	78,316
342	OUT-DIST TRAVEL	156,565	43,441	249,637	275,141	275,141	275,141
343	STUDENT OUT-DIST-TRVL	75,815	15,616	153,270	168,000	168,000	168,000

Functions by Account Code
 Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
344	ADMIN TRAVEL	1,840	903	3,600	3,600	3,600	3,600
351	TELEPHONE	103,397	108,716	103,610	117,200	117,200	117,200
353	POSTAGE	44,206	35,444	45,682	45,505	45,505	45,505
354	ADVERTISING	18,134	29,334	21,540	22,200	22,200	22,200
355	PRINTING BINDING	475	1,230	20,530	19,539	19,539	19,539
359	OTHR COMMUNICATION SERV	418,161	400,360	382,300	388,800	388,800	388,800
360	CHARTER SCHOOL PAYMENTS	217,094	-	-	-	-	-
370	TUITION	37,673	2,735	4,500	3,000	3,000	3,000
372	TUITION OUT STATE	17,458	216,633	150,000	18,994	18,994	18,994
373	TUITION PRIVATE	-	-	34,000	13,500	13,500	13,500
374	OTHER TUITION	-	-	-	5,000	5,000	5,000
380	NON-INSTR PROF/TECH	23,314	14,899	23,502	31,000	31,000	31,000
381	AUDIT SERVICES	60,370	55,848	60,000	70,875	70,875	70,875
382	LEGAL SERVICES	60,709	32,673	52,000	50,000	50,000	50,000
383	ARCH/ENG SERVICES	80,821	51,893	44,013	92,000	92,000	92,000
386	DATA PROCESSING SRVS	232,676	310,139	369,637	594,030	594,030	594,030
387	STATISTICAL SERVICES	4,936	3,900	10,000	8,000	8,000	8,000
388	ELECTION	-	3,251	-	4,000	4,000	4,000
389	OTHER NON-INSTR PROF/TECH	240,013	227,608	301,000	328,000	328,000	328,000
390	OTH GEN PROF TECH SRVS	557,274	516,694	925,488	1,039,700	1,039,700	1,039,700
391	MEDICAID CLAIMING SERVICE	20,912	-	28,000	35,000	35,000	35,000
392	OTHR SERVICES - PHOTOCOPY	83,891	70,028	66,289	66,861	66,861	66,861
410	CONSUMABLE SUPPLIES	905,846	893,058	1,229,458	1,031,389	1,031,389	1,046,389
411	RETIREMENT AWARDS/PLQS	7,829	6,187	6,000	6,500	6,500	6,500
412	VEHICLE SUPPLIES	240,670	209,205	252,050	251,700	251,700	251,700
413	FOOD SUPPLIES	64,492	41,912	64,616	75,727	75,727	75,727
417	TIRES	27,592	34,214	46,500	47,000	47,000	47,000
419	FUEL - TRANSPORTATION	326,218	334,651	447,800	498,500	498,500	498,500
420	TEXTBOOKS - NEW	435,007	822,934	837,000	860,000	860,000	860,000
421	TEXTBOOKS - TCHR MANUALS	9,254	519	101,173	15,200	15,200	15,200
422	TEXTBOOKS - REPLACEMENT	51,423	38,278	71,833	66,900	66,900	66,900

Functions by Account Code
 Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
427	TEXTBOOK ORIENTED MATERLS	4,680	1,717	13,938	18,000	18,000	18,000
430	LIBRARY BOOKS	7,209	14,802	6,529	13,350	13,350	13,350
440	PERIODICALS	5,036	4,878	5,959	8,300	8,300	8,300
460	NONCONSUM ITEMS	559,689	538,580	498,907	484,126	484,126	489,126
470	COMPUTER SOFTWR	131,234	124,085	853,999	240,000	240,000	240,000
480	COMPUTER HDW	244,854	120,483	138,099	152,900	152,900	152,900
499	WAREHOUSE OFFSET	99,979	86,005	100,000	100,000	100,000	100,000
520	BLDG ACQUISITION/IMPRVMNT	169,679	99,019	615,661	320,000	320,000	320,000
530	GROUNDS IMPROVEMENT	171,948	79,542	114,916	140,000	140,000	140,000
540	DEPRECIABLE EQUIPMENT	-	6,700	30,000	27,500	27,500	27,500
541	INITIAL ADDTL EQUIP	339,172	81,253	141,680	147,000	147,000	147,000
542	REPLACEMENT EQUIP	748,203	1,632,933	1,127,770	1,119,000	1,119,000	1,119,000
550	DEPREC TECH EQUIP	-	-	5,000	-	-	-
610	PRINCIPAL PAYMENTS	1,092,321	644,732	1,186,256	1,200,194	1,200,194	1,200,194
620	INTEREST	4	-	-	-	-	-
621	INTEREST (EXCEPT BUS)	269,874	257,769	248,248	232,285	232,285	232,285
622	INTEREST - BUS TRANSP	13,500	11,444	43,558	32,085	32,085	32,085
630	UNRECOVERABLE BAD DEBT	16,362	665	-	-	-	-
640	DUES AND FEES	187,937	151,565	121,584	133,105	133,105	133,105
641	BANK FEES AND CHARGES	12,383	5,151	6,073	5,059	5,059	5,059
651	LIABILITY INS	201,934	235,980	487,142	419,602	419,602	419,602
653	PROPERTY INS PREM	444,526	529,448	572,250	577,100	577,100	577,100
655	JUD/SETTLEMENT DISTRICT	-	28,000	-	-	-	-
659	OTHR INS/JUDGEMENTS	301	100	-	-	-	-
670	TAXES/LICENSES	5,622	5,834	5,890	6,670	6,670	6,670
710	TRANSFERS OUT	924,241	1,976,300	3,684,020	1,624,434	1,624,434	1,624,434
810	CONTINGENCY	-	-	10,752,890	6,112,384	6,112,384	6,092,384
820	RESERVED FOR NEXT YEAR	6,200,799	10,973,247	750,000	1,000,000	1,000,000	1,000,000
Summary		82,326,037	88,868,842	100,497,354	94,769,020	94,769,020	94,769,020

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

100 General Fund

Fund Description:

Accounts for all financial resources of the district except those required to be accounted for in another fund.

Special Notes:

This is the primary operating fund of the district.

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

1111 Elementary Instruction Grades K - 6

Function Description:

Elementary Instruction Grades K-6. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1111	111	LIC SALARIES	10,361,245	10,243,656	10,931,438	166.8	170.8	11,214,364	11,214,364	11,214,364
		112	CLASS SALARIES	252,822	215,077	257,367	11.8	13.6	301,524	301,524	301,524
		121	SUB LICENSED	318,546	878	2,920	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	22,974	15,225	17,924	0.0	0.0	17,925	17,925	17,925
		132	STIPEND-REMOTE LOCATION	28,900	22,100	21,300	0.0	0.0	20,800	20,800	20,800
		133	STIPEND-TOP OF SCALE	35,050	37,455	39,875	0.0	0.0	35,975	35,975	35,975
		137	EXTRA DUTY/HOURLY	21,891	19,328	8,669	0.0	0.0	40,000	40,000	40,000
		149	STIPEND-SMILE	1,700	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	1,031,931	904,575	749,669	0.0	0.0	704,495	704,495	704,495
		212	PERS PICKUP 6%	631,451	609,273	647,144	0.0	0.0	687,487	687,487	687,487
		215	PY PERS RECONCIL.	2,852	927	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,962,160	1,973,903	1,924,297	0.0	0.0	2,135,942	2,135,942	2,135,942
		220	SOC SEC ADMIN	816,233	775,804	835,599	0.0	0.0	890,347	890,347	890,347
		231	WRKRS COMP	45,573	43,303	45,740	0.0	0.0	35,555	35,555	35,555
		232	UNEMPLOY COMP	10,819	9,947	22,096	0.0	0.0	46,523	46,523	46,523
		240	MEDICAL	2,052,906	1,802,873	2,148,758	0.0	0.0	2,090,542	2,090,542	2,090,542
		241	VISION	83,729	74,045	82,067	0.0	0.0	82,217	82,217	82,217
		242	DISABILITY	18,733	22,630	25,630	0.0	0.0	26,115	26,115	26,115
		243	DENTAL	253,700	228,710	253,408	0.0	0.0	249,315	249,315	249,315
		244	HEALTH SAVINGS PLAN	5,508	6,444	6,444	0.0	0.0	4,914	4,914	4,914
		245	LIFE INSURANCE	-	41	-	0.0	0.0	-	-	-
		247	CHILDCARE	-	2,087	219	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	992	669	-	0.0	0.0	-	-	-
		271	POST RETIREMNT VISION	61	-	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	191	217	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	108	108	108	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	1,490	238	25,200	0.0	0.0	21,000	21,000	21,000
		311	INSTRUCTION SERVICES	1,197	254,248	663,300	0.0	0.0	663,300	663,300	663,300
		322	REPAIR & MAINT SERVICE	-	-	-	0.0	0.0	3,500	3,500	3,500
		341	IN-DIST TRAVEL	2,304	-	4,500	0.0	0.0	3,400	3,400	3,400
		342	OUT-DIST TRAVEL	-	-	500	0.0	0.0	2,000	2,000	2,000

**Functions by Account Code
Budget 2022-23**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23		
100	1111	343	STUDENT OUT-DIST-TRVL	-	279	-	0.0	0.0	-	-	-		
		351	TELEPHONE	-	1,801	-	0.0	0.0	-	-	-		
		353	POSTAGE	722	-	-	0.0	0.0	-	-	-		
		386	DATA PROCESSING SRVS	35,307	45,132	52,868	0.0	0.0	55,511	55,511	55,511		
		390	OTH GEN PROF TECH SRVS	40,000	-	35,000	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	66,664	78,948	186,390	0.0	0.0	56,866	56,866	56,866		
		413	FOOD SUPPLIES	248	444	1,300	0.0	0.0	1,200	1,200	1,200		
		420	TEXTBOOKS - NEW	183,455	2,440	50,000	0.0	0.0	10,000	10,000	10,000		
		421	TEXTBOOKS - TCHR MANUALS	83	131	95,000	0.0	0.0	10,200	10,200	10,200		
		422	TEXTBOOKS - REPLACEMENT	29,454	33,011	52,333	0.0	0.0	46,400	46,400	46,400		
		427	TEXTBOOK ORIENTED MATERLS	-	144	10,000	0.0	0.0	10,000	10,000	10,000		
		440	PERIODICALS	3,403	999	-	0.0	0.0	-	-	-		
		460	NONCONSUM ITEMS	14,289	58,159	18,100	0.0	0.0	14,500	14,500	14,500		
		470	COMPUTER SOFTWR	918	8,090	3,000	0.0	0.0	1,000	1,000	1,000		
		480	COMPUTER HDW	79,054	57,227	3,600	0.0	0.0	200	200	200		
		550	DEPREC TECH EQUIP	-	-	5,000	0.0	0.0	-	-	-		
		630	UNRECOVERABLE BAD DEBT	121	440	-	0.0	0.0	-	-	-		
		640	DUES AND FEES	-	-	200	0.0	0.0	200	200	200		
		Total Function 1111				18,418,784	17,551,003	19,226,964			19,483,315	19,483,315	19,483,315
		Total Fund 100				18,418,784	17,551,003	19,226,964			19,483,315	19,483,315	19,483,315

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

1113 Elementary Extra-Curricular, Grades K - 6

Function Description:

Elementary Extra-Curricular, Grades K-6. School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extra-curricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech, and debate.

Special Notes:

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Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1113	142	STIPEND-HEAD TEACHER	12,294	3,696	17,911	0.0	0.0	10,323	10,323	10,323
		143	STIPEND-COMP FACILITATR	31,673	33,132	33,698	0.0	0.0	38,351	38,351	38,351
		210	PERS DISTRICT T1/T2	3,738	2,185	2,379	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	2,638	2,210	3,019	0.0	0.0	2,920	2,920	2,920
		216	PERS DISTRICT OPSPR	8,582	7,976	11,934	0.0	0.0	11,546	11,546	11,546
		220	SOC SEC ADMIN	3,258	2,745	3,849	0.0	0.0	3,724	3,724	3,724
		231	WRKRS COMP	185	155	197	0.0	0.0	137	137	137
		232	UNEMPLOY COMP	43	36	76	0.0	0.0	195	195	195
		244	HEALTH SAVINGS PLAN	-	-	17	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	4,400	7,000	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	4,450	384	-	0.0	0.0	-	-	-
Total Function 1113				71,261	59,519	73,079			67,196	67,196	67,196
Total Fund 100				71,261	59,519	73,079			67,196	67,196	67,196

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

1121 Middle/Junior High School Programs, Grades 7 - 8

Function Description:

Middle/Junior High School Programs, Grades 7-8. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

Special Notes:

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Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1121	111	LIC SALARIES	2,579,101	2,757,418	2,890,109	44.1	46.7	3,067,949	3,067,949	3,067,949
		112	CLASS SALARIES	27,030	13,883	32,174	0.6	1.5	33,855	33,855	33,855
		121	SUB LICENSED	48,339	296	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	1,542	-	184	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	6,050	7,800	6,800	0.0	0.0	5,250	5,250	5,250
		133	STIPEND-TOP OF SCALE	11,038	12,288	8,478	0.0	0.0	7,891	7,891	7,891
		137	EXTRA DUTY/HOURLY	6,812	19,208	11,433	0.0	0.0	9,997	9,997	9,997
		143	STIPEND-COMP FACILITATR	3,334	-	-	0.0	0.0	-	-	-
		145	STIPEND-MUSIC INSTRUCTORS	2,083	1,172	2,216	0.0	0.0	2,216	2,216	2,216
		149	STIPEND-SMILE	682	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	337,066	338,585	274,098	0.0	0.0	219,784	219,784	219,784
		212	PERS PICKUP 6%	152,845	162,542	169,435	0.0	0.0	181,425	181,425	181,425
		216	PERS DISTRICT OPSPR	402,234	460,347	445,988	0.0	0.0	547,454	547,454	547,454
		220	SOC SEC ADMIN	202,090	210,472	223,691	0.0	0.0	240,434	240,434	240,434
		231	WRKRS COMP	11,057	11,479	12,112	0.0	0.0	9,491	9,491	9,491
		232	UNEMPLOY COMP	2,646	2,758	5,828	0.0	0.0	12,509	12,509	12,509
		240	MEDICAL	490,479	459,171	509,952	0.0	0.0	517,789	517,789	517,789
		241	VISION	17,888	16,712	19,293	0.0	0.0	22,288	22,288	22,288
		242	DISABILITY	4,813	5,970	6,638	0.0	0.0	6,875	6,875	6,875
		243	DENTAL	54,820	53,362	61,089	0.0	0.0	64,183	64,183	64,183
		244	HEALTH SAVINGS PLAN	145	131	126	0.0	0.0	126	126	126
		245	LIFE INSURANCE	-	31	-	0.0	0.0	-	-	-
		247	CHILDCARE	-	529	989	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	-	71	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	81	81	108	0.0	0.0	108	108	108
		310	INST/PROF/TECH SERVICES	-	1,200	5,000	0.0	0.0	1,500	1,500	1,500
		311	INSTRUCTION SERVICES	-	57,659	120,437	0.0	0.0	110,000	110,000	110,000
		341	IN-DIST TRAVEL	145	79	-	0.0	0.0	1,000	1,000	1,000
		342	OUT-DIST TRAVEL	-	-	-	0.0	0.0	3,000	3,000	3,000
		343	STUDENT OUT-DIST-TRVL	2,495	-	2,500	0.0	0.0	6,000	6,000	6,000

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1121	353	POSTAGE	615	-	-	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	11,769	15,044	15,989	0.0	0.0	16,788	16,788	16,788
		410	CONSUMABLE SUPPLIES	14,403	32,845	48,306	0.0	0.0	22,650	22,650	22,650
		413	FOOD SUPPLIES	26	-	-	0.0	0.0	-	-	-
		420	TEXTBOOKS - NEW	24,439	-	2,000	0.0	0.0	-	-	-
		421	TEXTBOOKS - TCHR MANUALS	924	-	-	0.0	0.0	-	-	-
		422	TEXTBOOKS - REPLACEMENT	840	3,455	2,500	0.0	0.0	2,500	2,500	2,500
		460	NONCONSUM ITEMS	5,049	8,541	10,735	0.0	0.0	9,800	9,800	9,800
		470	COMPUTER SOFTWR	689	-	700	0.0	0.0	700	700	700
		480	COMPUTER HDW	1,269	12,692	7,500	0.0	0.0	7,500	7,500	7,500
Total Function 1121				4,424,839	4,665,820	4,896,409			5,131,061	5,131,061	5,131,061
Total Fund 100				4,424,839	4,665,820	4,896,409			5,131,061	5,131,061	5,131,061

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

1122 Middle/Junior High School Extra-Curricular, Grades 7 - 8

Function Description:

Middle/Junior High School Extra Curricular, Grades 7-8. School-sponsored activities, under the guidance and supervision of District staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extra-curricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student-financed and managed activities.

Special Notes:

Additional funds have been allocated to increase athletic programs for junior high/middle school students.

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1122	121	SUB LICENSED	940	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	3,430	202	3,454	0.0	0.0	3,405	3,405	3,405
		138	STIPEND-COACHES	86,684	-	112,840	0.0	0.0	112,840	112,840	112,840
		140	STIPEND-ADVISORS	2,500	3,837	3,104	0.0	0.0	3,989	3,989	3,989
		143	STIPEND-COMP FACILITATR	3,334	3,411	6,820	0.0	0.0	3,547	3,547	3,547
		145	STIPEND-MUSIC INSTRUCTORS	12,919	3,945	6,822	0.0	0.0	3,546	3,546	3,546
		210	PERS DISTRICT T1/T2	6,545	1,524	30,692	0.0	0.0	30,692	30,692	30,692
		212	PERS PICKUP 6%	4,459	684	7,950	0.0	0.0	7,640	7,640	7,640
		216	PERS DISTRICT OPSPR	14,780	1,764	5,783	0.0	0.0	4,557	4,557	4,557
		220	SOC SEC ADMIN	8,370	850	10,136	0.0	0.0	9,741	9,741	9,741
		231	WRKRS COMP	485	49	1,036	0.0	0.0	996	996	996
		232	UNEMPLOY COMP	107	11	132	0.0	0.0	171	171	171
		310	INST/PROF/TECH SERVICES	-	-	200	0.0	0.0	2,000	2,000	2,000
		311	INSTRUCTION SERVICES	-	-	1,000	0.0	0.0	1,000	1,000	1,000
		322	REPAIR & MAINT SERVICE	2,500	2,600	15,000	0.0	0.0	30,000	30,000	30,000
		341	IN-DIST TRAVEL	-	-	150	0.0	0.0	150	150	150
		342	OUT-DIST TRAVEL	-	-	500	0.0	0.0	500	500	500
		343	STUDENT OUT-DIST-TRVL	350	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	21,987	-	30,000	0.0	0.0	30,000	30,000	30,000
		410	CONSUMABLE SUPPLIES	458	13	15,450	0.0	0.0	25,500	25,500	25,500
		413	FOOD SUPPLIES	26	20	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	4,494	399	7,500	0.0	0.0	3,000	3,000	3,000
		470	COMPUTER SOFTWR	95	-	-	0.0	0.0	-	-	-
		540	DEPRECIABLE EQUIPMENT	-	-	5,000	0.0	0.0	7,500	7,500	7,500
542	REPLACEMENT EQUIP	-	-	6,505	0.0	0.0	5,000	5,000	5,000		
640	DUES AND FEES	-	-	100	0.0	0.0	100	100	100		
Total Function 1122				174,462	19,307	270,174			285,874	285,874	285,874
Total Fund 100				174,462	19,307	270,174			285,874	285,874	285,874

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

1131 High School Programs, Grades 9 - 12

Function Description:

High School Programs, Grades 9-12. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1131	111	LIC SALARIES	5,861,959	5,947,159	6,150,473	90.0	92.4	6,271,706	6,271,706	6,271,706
		112	CLASS SALARIES	92,974	73,247	96,429	4.9	4.4	98,533	98,533	98,533
		121	SUB LICENSED	128,231	219	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	1,348	46	163	0.0	0.0	1,997	1,997	1,997
		132	STIPEND-REMOTE LOCATION	16,250	16,500	15,500	0.0	0.0	12,750	12,750	12,750
		133	STIPEND-TOP OF SCALE	36,312	40,612	35,776	0.0	0.0	35,684	35,684	35,684
		137	EXTRA DUTY/HOURLY	13,221	14,476	22,012	0.0	0.0	25,998	25,998	25,998
		140	STIPEND-ADVISORS	9,492	-	-	0.0	0.0	-	-	-
		149	STIPEND-SMILE	682	-	-	0.0	0.0	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	4,000	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	872,562	868,106	670,239	0.0	0.0	599,300	599,300	599,300
		212	PERS PICKUP 6%	348,397	350,802	359,550	0.0	0.0	378,352	378,352	378,352
		215	PY PERS RECONCIL.	-	-	346	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	827,716	868,253	849,592	0.0	0.0	999,318	999,318	999,318
		220	SOC SEC ADMIN	460,575	453,310	468,682	0.0	0.0	494,332	494,332	494,332
		231	WRKRS COMP	25,392	24,906	25,725	0.0	0.0	19,816	19,816	19,816
		232	UNEMPLOY COMP	6,063	5,967	12,467	0.0	0.0	25,787	25,787	25,787
		240	MEDICAL	1,094,909	1,006,074	1,130,711	0.0	0.0	1,110,810	1,110,810	1,110,810
		241	VISION	43,108	37,920	41,855	0.0	0.0	41,085	41,085	41,085
		242	DISABILITY	10,641	12,983	14,438	0.0	0.0	14,596	14,596	14,596
		243	DENTAL	131,794	119,030	133,658	0.0	0.0	128,522	128,522	128,522
		244	HEALTH SAVINGS PLAN	2,151	1,797	1,782	0.0	0.0	1,548	1,548	1,548
		245	LIFE INSURANCE	36	92	-	0.0	0.0	-	-	-
		247	CHILDCARE	-	1,040	849	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	-	1,071	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	1,062	1,062	1,261	0.0	0.0	793	793	793
		310	INST/PROF/TECH SERVICES	-	3,250	7,500	0.0	0.0	5,000	5,000	5,000
		311	INSTRUCTION SERVICES	620	102,746	270,361	0.0	0.0	310,000	310,000	310,000
		322	REPAIR & MAINT SERVICE	192	-	-	0.0	0.0	-	-	-
		324	RENTALS	152	600	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	3,283	4,021	5,000	0.0	0.0	8,000	8,000	8,000

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1131	342	OUT-DIST TRAVEL	1,960	-	6,665	0.0	0.0	5,000	5,000	5,000
		343	STUDENT OUT-DIST-TRVL	50,218	-	90,000	0.0	0.0	95,000	95,000	95,000
		351	TELEPHONE	-	5,993	-	0.0	0.0	-	-	-
		353	POSTAGE	470	37	-	0.0	0.0	-	-	-
		370	TUITION	36,035	225	-	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	23,538	30,088	31,978	0.0	0.0	33,577	33,577	33,577
		410	CONSUMABLE SUPPLIES	93,153	79,346	146,412	0.0	0.0	65,100	65,100	65,100
		413	FOOD SUPPLIES	89	1,708	-	0.0	0.0	-	-	-
		420	TEXTBOOKS - NEW	13,282	100,550	50,500	0.0	0.0	-	-	-
		421	TEXTBOOKS - TCHR MANUALS	-	198	-	0.0	0.0	1,000	1,000	1,000
		422	TEXTBOOKS - REPLACEMENT	3,111	1,812	10,500	0.0	0.0	11,500	11,500	11,500
		427	TEXTBOOK ORIENTED MATERLS	-	1,351	13	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	4,697	35,488	11,350	0.0	0.0	14,600	14,600	14,600
		470	COMPUTER SOFTWR	100	1,485	1,400	0.0	0.0	1,400	1,400	1,400
		480	COMPUTER HDW	22,707	2,060	2,000	0.0	0.0	1,800	1,800	1,800
		630	UNRECOVERABLE BAD DEBT	-	225	-	0.0	0.0	-	-	-
		640	DUES AND FEES	7,200	7,587	12,000	0.0	0.0	15,000	15,000	15,000
Total Function 1131				10,249,683	10,223,443	10,677,185			10,827,903	10,827,903	10,827,903
Total Fund 100				10,249,683	10,223,443	10,677,185			10,827,903	10,827,903	10,827,903

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

1132 High School Extra-Curricular, Grades 9 - 12

Function Description:

High School Extra-Curricular, Grades 9-12. School-sponsored activities, under the guidance and supervision of District staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extra-curricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student-financial and managed activities.

Special Notes:

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Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1132	121	SUB LICENSED	12,497	-	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	-	-	1,198	0.0	0.0	1,198	1,198	1,198
		130	OVERTIME SALARY	-	-	53	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	45,008	21,258	50,001	0.0	0.0	44,998	44,998	44,998
		138	STIPEND-COACHES	575,969	430,568	612,192	0.0	0.0	612,069	612,069	612,069
		140	STIPEND-ADVISORS	86,672	52,868	71,395	0.0	0.0	85,372	85,372	85,372
		143	STIPEND-COMP FACILITATR	23,338	19,093	27,296	0.0	0.0	26,401	26,401	26,401
		145	STIPEND-MUSIC INSTRUCTORS	16,250	19,868	21,280	0.0	0.0	7,980	7,980	7,980
		147	STIPEND-TEAM LEADER	1,667	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	54,564	42,746	155,864	0.0	0.0	162,099	162,099	162,099
		212	PERS PICKUP 6%	27,768	20,682	15,587	0.0	0.0	10,090	10,090	10,090
		216	PERS DISTRICT OPSPR	82,331	65,216	47,596	0.0	0.0	39,889	39,889	39,889
		220	SOC SEC ADMIN	57,824	41,468	59,360	0.0	0.0	59,518	59,518	59,518
		231	WRKRS COMP	3,350	2,286	5,722	0.0	0.0	5,649	5,649	5,649
		232	UNEMPLOY COMP	748	536	777	0.0	0.0	1,283	1,283	1,283
		310	INST/PROF/TECH SERVICES	-	-	1,000	0.0	0.0	750	750	750
		311	INSTRUCTION SERVICES	-	2,786	27,978	0.0	0.0	10,000	10,000	10,000
		322	REPAIR & MAINT SERVICE	46,243	51,444	26,100	0.0	0.0	26,400	26,400	26,400
		324	RENTALS	867	2,605	10,243	0.0	0.0	6,800	6,800	6,800
		341	IN-DIST TRAVEL	250	442	500	0.0	0.0	500	500	500
		342	OUT-DIST TRAVEL	7,457	735	6,652	0.0	0.0	5,500	5,500	5,500
		343	STUDENT OUT-DIST-TRVL	21,835	15,337	59,870	0.0	0.0	64,000	64,000	64,000
		351	TELEPHONE	-	324	-	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	117	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	101,121	81,854	150,000	0.0	0.0	150,000	150,000	150,000
		410	CONSUMABLE SUPPLIES	45,161	37,382	45,727	0.0	0.0	46,213	46,213	46,213
		413	FOOD SUPPLIES	89	366	700	0.0	0.0	900	900	900
		427	TEXTBOOK ORIENTED MATERLS	-	-	425	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	59,372	57,676	29,608	0.0	0.0	33,000	33,000	33,000
		480	COMPUTER HDW	-	3,443	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1132	541	INITIAL ADDTL EQUIP	22,652	-	10,000	0.0	0.0	10,000	10,000	10,000
		542	REPLACEMENT EQUIP	16,000	52,387	10,000	0.0	0.0	10,000	10,000	10,000
		630	UNRECOVERABLE BAD DEBT	1,995	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	21,689	19,008	24,100	0.0	0.0	22,750	22,750	22,750
Total Function 1132				1,332,835	1,042,378	1,471,224			1,443,358	1,443,358	1,443,358
Total Fund 100				1,332,835	1,042,378	1,471,224			1,443,358	1,443,358	1,443,358

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

1140 Pre-kindergarten Programs

Function Description:

Pre-kindergarten Programs. Educational programs that are designed for the education and training of children who are enrolled in pre-kindergarten programs.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1140	121	SUB LICENSED	1,221	-	-	0.0	0.0	-	-	-
		130	OVERTIME SALARY	1,667	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	1,028	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	114	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	201	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	797	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	297	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	16	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	4	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	216	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	10,197	20,029	30,000	0.0	0.0	20,000	20,000	30,000
		413	FOOD SUPPLIES	765	-	-	0.0	0.0	-	-	-
		Total Function 1140		16,524	20,029	30,000			20,000	20,000	30,000
Total Fund 100				16,524	20,029	30,000			20,000	20,000	30,000

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

1210 Programs for the Talented and Gifted

Function Description:

Programs for the Talented and Gifted. Special learning experiences for students identified as gifted or talented.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1210	111	LIC SALARIES	131,892	60,048	103,875	2.0	2.0	104,031	104,031	104,031
		121	SUB LICENSED	376	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	7,914	3,558	6,232	0.0	0.0	6,242	6,242	6,242
		216	PERS DISTRICT OPSPR	35,057	15,760	24,639	0.0	0.0	24,676	24,676	24,676
		220	SOC SEC ADMIN	10,119	4,561	7,946	0.0	0.0	7,958	7,958	7,958
		231	WRKRS COMP	540	247	431	0.0	0.0	317	317	317
		232	UNEMPLOY COMP	132	59	116	0.0	0.0	416	416	416
		240	MEDICAL	22,069	22,170	39,916	0.0	0.0	25,060	25,060	25,060
		241	VISION	902	-	889	0.0	0.0	1,057	1,057	1,057
		242	DISABILITY	263	135	243	0.0	0.0	240	240	240
		243	DENTAL	2,603	-	889	0.0	0.0	3,096	3,096	3,096
		310	INST/PROF/TECH SERVICES	-	-	2,500	0.0	0.0	2,500	2,500	2,500
		311	INSTRUCTION SERVICES	-	-	186	0.0	0.0	300	300	300
		341	IN-DIST TRAVEL	456	-	500	0.0	0.0	500	500	500
		342	OUT-DIST TRAVEL	317	-	300	0.0	0.0	300	300	300
		343	STUDENT OUT-DIST-TRVL	917	-	900	0.0	0.0	3,000	3,000	3,000
		410	CONSUMABLE SUPPLIES	511	-	550	0.0	0.0	1,000	1,000	1,000
		413	FOOD SUPPLIES	-	-	-	0.0	0.0	300	300	300
		420	TEXTBOOKS - NEW	1,480	-	-	0.0	0.0	1,000	1,000	1,000
		422	TEXTBOOKS - REPLACEMENT	-	-	500	0.0	0.0	-	-	-
		430	LIBRARY BOOKS	49	-	-	0.0	0.0	500	500	500
		440	PERIODICALS	175	-	175	0.0	0.0	200	200	200
		460	NONCONSUM ITEMS	103	-	100	0.0	0.0	500	500	500
		470	COMPUTER SOFTWR	488	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	1,177	1,000	0.0	0.0	500	500	500
		640	DUES AND FEES	175	-	175	0.0	0.0	175	175	175
		Total Function 1210				216,535	107,715	192,062			183,868
Total Fund 100				216,535	107,715	192,062			183,868	183,868	183,868

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

1221 Restricted Programs for Students with Disabilities: Learning Centers- Structured and Intensive

Function Description:

Restricted Programs for Students with Disabilities: Learning Centers- Structured and Intensive. Special learning experiences for students with disabilities who spend $\frac{1}{2}$ or more of their time in a restricted setting.

Special Notes:

These learning centers include but are not limited to Diagnostic classrooms, Behavioral Support and Autism Spectrum Disorder classrooms.

**Functions by Account Code
Budget 2022-23**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1221	111	LIC SALARIES	181,346	170,444	194,873	3.0	3.0	201,299	201,299	201,299
		112	CLASS SALARIES	195,687	148,661	170,825	7.7	6.4	155,447	155,447	155,447
		121	SUB LICENSED	7,349	294	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	3,889	5,977	5,614	0.0	0.0	-	-	-
		135	STIPEND-SPECIAL ED	7,500	7,176	7,981	0.0	0.0	7,977	7,977	7,977
		137	EXTRA DUTY/HOURLY	276	624	764	0.0	0.0	2,502	2,502	2,502
		210	PERS DISTRICT T1/T2	26,735	591	490	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	21,605	17,267	22,335	0.0	0.0	22,034	22,034	22,034
		216	PERS DISTRICT OPSPR	73,645	76,090	87,866	0.0	0.0	87,106	87,106	87,106
		220	SOC SEC ADMIN	27,915	23,311	28,478	0.0	0.0	28,093	28,093	28,093
		231	WRKRS COMP	1,728	1,449	1,610	0.0	0.0	1,157	1,157	1,157
		232	UNEMPLOY COMP	388	326	710	0.0	0.0	1,469	1,469	1,469
		240	MEDICAL	78,448	51,124	43,348	0.0	0.0	34,133	34,133	34,133
		241	VISION	4,304	2,757	2,351	0.0	0.0	3,207	3,207	3,207
		242	DISABILITY	379	429	681	0.0	0.0	458	458	458
		243	DENTAL	12,604	8,034	7,213	0.0	0.0	8,929	8,929	8,929
		270	POST RETIREMENT MEDICAL	-	31	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	3,600	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	-	8,010	1,918	0.0	0.0	4,000	4,000	4,000
		342	OUT-DIST TRAVEL	-	-	1,500	0.0	0.0	-	-	-
		372	TUITION OUT STATE	17,458	216,633	150,000	0.0	0.0	18,994	18,994	18,994
		373	TUITION PRIVATE	-	-	17,000	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	4,200	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	5,990	5,801	10,000	0.0	0.0	3,091	3,091	3,091
		413	FOOD SUPPLIES	-	-	46	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	181	50	6,000	0.0	0.0	2,388	2,388	2,388
		480	COMPUTER HDW	-	-	1,000	0.0	0.0	-	-	-
		Total Function 1221				671,628	748,678	762,604			582,283
Total Fund 100				671,628	748,678	762,604			582,283	582,283	582,283

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

1229 Restrictive Programs for Students with Disabilities: Other

Function Description:

Restrictive Programs for Students with Disabilities: Other Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

Special Notes:

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Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1229	111	LIC SALARIES	357,490	361,335	417,973	7.0	9.0	489,308	489,308	489,308
		112	CLASS SALARIES	578,353	523,536	558,442	23.2	22.3	570,127	570,127	570,127
		113	ADMINISTRATORS	192,799	229,102	216,059	2.0	2.0	219,059	219,059	219,059
		119	SUMMER EMPLOYEES	2,352	-	5,833	0.0	0.0	-	-	-
		121	SUB LICENSED	10,383	2,491	2,571	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	4,130	1,487	9,255	0.0	0.0	9,257	9,257	9,257
		133	STIPEND-TOP OF SCALE	-	2,322	2,322	0.0	0.0	-	-	-
		135	STIPEND-SPECIAL ED	22,500	17,906	23,018	0.0	0.0	20,964	20,964	20,964
		137	EXTRA DUTY/HOURLY	2,638	1,170	1,891	0.0	0.0	4,998	4,998	4,998
		210	PERS DISTRICT T1/T2	78,330	92,105	43,378	0.0	0.0	50,533	50,533	50,533
		212	PERS PICKUP 6%	65,097	64,472	70,061	0.0	0.0	78,122	78,122	78,122
		216	PERS DISTRICT OPSPR	225,524	212,647	241,685	0.0	0.0	267,364	267,364	267,364
		220	SOC SEC ADMIN	84,423	81,486	90,420	0.0	0.0	100,823	100,823	100,823
		231	WRKRS COMP	5,075	4,867	5,074	0.0	0.0	4,160	4,160	4,160
		232	UNEMPLOY COMP	1,134	1,101	2,285	0.0	0.0	5,262	5,262	5,262
		240	MEDICAL	185,667	168,528	193,881	0.0	0.0	221,905	221,905	221,905
		241	VISION	14,745	13,288	16,366	0.0	0.0	14,568	14,568	14,568
		242	DISABILITY	707	864	995	0.0	0.0	1,009	1,009	1,009
		243	DENTAL	39,238	37,351	39,392	0.0	0.0	38,467	38,467	38,467
		244	HEALTH SAVINGS PLAN	1,201	707	882	0.0	0.0	936	936	936
		245	LIFE INSURANCE	750	857	2,679	0.0	0.0	3,287	3,287	3,287
		246	HRA (HLTH REIMBURSEMENT)	553	-	1,172	0.0	0.0	-	-	-
		247	CHILDCARE	-	639	612	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	-	1,245	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	1,575	1,800	1,800	0.0	0.0	1,800	1,800	1,800
		310	INST/PROF/TECH SERVICES	1,750	-	1,700	0.0	0.0	1,700	1,700	1,700
		311	INSTRUCTION SERVICES	126	19,070	38,164	0.0	0.0	65,000	65,000	65,000
		318	PROF & IMPR NON-INSTR	-	-	1,000	0.0	0.0	1,000	1,000	1,000
		321	CLEANING SERVICES	600	600	1,200	0.0	0.0	1,200	1,200	1,200
		322	REPAIR & MAINT SERVICE	1,650	401	-	0.0	0.0	-	-	-
		324	RENTALS	443	112	450	0.0	0.0	6,550	6,550	6,550

Functions by Account Code
Budget 2022-23

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1229	341	IN-DIST TRAVEL	-	32	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	1,091	-	12,500	0.0	0.0	15,500	15,500	15,500
		351	TELEPHONE	801	814	203	0.0	0.0	-	-	-
		359	OTHR COMMUNICATION SERV	1,354	1,333	1,800	0.0	0.0	1,800	1,800	1,800
		370	TUITION	1,638	2,510	4,500	0.0	0.0	3,000	3,000	3,000
		380	NON-INSTR PROF/TECH	1,988	-	2,502	0.0	0.0	5,000	5,000	5,000
		386	DATA PROCESSING SRVS	893	846	2,000	0.0	0.0	1,000	1,000	1,000
		389	OTHER NON-INSTR PROF/TECH	1,400	-	2,000	0.0	0.0	1,200	1,200	1,200
		390	OTH GEN PROF TECH SRVS	-	450	-	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	42	18	41	0.0	0.0	50	50	50
		410	CONSUMABLE SUPPLIES	28,112	10,299	43,000	0.0	0.0	42,500	42,500	42,500
		413	FOOD SUPPLIES	15,020	5,759	16,000	0.0	0.0	26,000	26,000	26,000
		427	TEXTBOOK ORIENTED MATERLS	-	68	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	13,791	4,919	9,700	0.0	0.0	10,650	10,650	10,650
		480	COMPUTER HDW	-	-	5,000	0.0	0.0	6,000	6,000	6,000
		520	BLDG ACQUISITION/IMPRVMT	11,200	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	1,614	669	1,067	0.0	0.0	2,200	2,200	2,200
		670	TAXES/LICENSES	1,570	1,555	1,600	0.0	0.0	1,600	1,600	1,600
Total Function 1229				1,959,743	1,870,763	2,092,473			2,293,898	2,293,898	2,293,898
Total Fund 100				1,959,743	1,870,763	2,092,473			2,293,898	2,293,898	2,293,898

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

1250 Less Restrictive Programs for Students with Disabilities

Function Description:

Less Restrictive Programs for Students with Disabilities. Special learning experiences for students with disabilities outside their regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities. All special education expenditures, including 1250, need to be reported to the state at the district level rather than the school level.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1250	111	LIC SALARIES	811,804	1,050,363	1,132,798	19.6	19.0	1,160,332	1,160,332	1,160,332
		112	CLASS SALARIES	504,308	468,006	598,046	23.1	25.1	576,639	576,639	576,639
		121	SUB LICENSED	49,615	213	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	8,531	4,677	11,936	0.0	0.0	11,933	11,933	11,933
		132	STIPEND-REMOTE LOCATION	3,304	5,304	5,304	0.0	0.0	4,000	4,000	4,000
		133	STIPEND-TOP OF SCALE	2,200	2,900	2,900	0.0	0.0	1,400	1,400	1,400
		135	STIPEND-SPECIAL ED	37,051	49,757	52,936	0.0	0.0	63,660	63,660	63,660
		137	EXTRA DUTY/HOURLY	92,020	48,209	135,342	0.0	0.0	100,000	100,000	100,000
		143	STIPEND-COMP FACILITATR	-	-	296	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	91,281	133,368	96,429	0.0	0.0	59,094	59,094	59,094
		212	PERS PICKUP 6%	77,863	89,999	106,762	0.0	0.0	113,124	113,124	113,124
		215	PY PERS RECONCIL.	986	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	278,216	297,016	340,692	0.0	0.0	402,698	402,698	402,698
		220	SOC SEC ADMIN	111,286	118,551	137,372	0.0	0.0	147,157	147,157	147,157
		231	WRKRS COMP	6,543	6,954	7,733	0.0	0.0	6,074	6,074	6,074
		232	UNEMPLOY COMP	1,479	1,587	3,548	0.0	0.0	7,672	7,672	7,672
		240	MEDICAL	209,947	287,716	326,498	0.0	0.0	323,557	323,557	323,557
		241	VISION	20,069	17,139	17,783	0.0	0.0	18,713	18,713	18,713
		242	DISABILITY	1,636	2,445	2,610	0.0	0.0	2,510	2,510	2,510
		243	DENTAL	54,045	50,212	53,549	0.0	0.0	56,293	56,293	56,293
		244	HEALTH SAVINGS PLAN	427	582	582	0.0	0.0	-	-	-
		247	CHILDCARE	-	2,729	2,174	0.0	0.0	78	78	78
		290	OTHER BENEFIT COSTS	108	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	102,943	113,681	75,000	0.0	0.0	90,000	90,000	90,000
		311	INSTRUCTION SERVICES	4,650	85,394	145,109	0.0	0.0	245,000	245,000	245,000
		313	STUDENT SERVICES	9,491	4,474	15,000	0.0	0.0	5,000	5,000	5,000
		322	REPAIR & MAINT SERVICE	-	-	350	0.0	0.0	-	-	-
		324	RENTALS	1,270	1,805	564	0.0	0.0	2,600	2,600	2,600
		341	IN-DIST TRAVEL	17,860	6,240	18,000	0.0	0.0	15,000	15,000	15,000
		342	OUT-DIST TRAVEL	24,466	3,012	-	0.0	0.0	-	-	-
		351	TELEPHONE	2,038	-	2,000	0.0	0.0	1,500	1,500	1,500

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1250	353	POSTAGE	1,333	8	500	0.0	0.0	500	500	500
		373	TUITION PRIVATE	-	-	17,000	0.0	0.0	13,500	13,500	13,500
		390	OTH GEN PROF TECH SRVS	28,600	-	30,000	0.0	0.0	22,000	22,000	22,000
		392	OTHR SERVICES - PHOTOCOPY	1,048	1,317	432	0.0	0.0	1,000	1,000	1,000
		410	CONSUMABLE SUPPLIES	70,786	44,465	45,000	0.0	0.0	51,000	51,000	51,000
		413	FOOD SUPPLIES	6,641	5,052	9,000	0.0	0.0	-	-	-
		420	TEXTBOOKS - NEW	85,598	8,863	55,000	0.0	0.0	45,000	45,000	45,000
		421	TEXTBOOKS - TCHR MANUALS	1,664	-	3,000	0.0	0.0	2,000	2,000	2,000
		422	TEXTBOOKS - REPLACEMENT	18,017	-	5,000	0.0	0.0	3,500	3,500	3,500
		427	TEXTBOOK ORIENTED MATERLS	4,608	-	3,500	0.0	0.0	3,500	3,500	3,500
		460	NONCONSUM ITEMS	23,696	10,007	15,000	0.0	0.0	15,000	15,000	15,000
		470	COMPUTER SOFTWR	-	5,520	-	0.0	0.0	31,000	31,000	31,000
		480	COMPUTER HDW	18,260	-	12,000	0.0	0.0	10,000	10,000	10,000
		640	DUES AND FEES	90,059	60,219	100	0.0	0.0	6,000	6,000	6,000
		655	JUD/SETTLEMENT DISTRICT	-	25,000	-	0.0	0.0	-	-	-
Total Function 1250				2,875,749	3,012,784	3,486,845			3,618,034	3,618,034	3,618,034
Total Fund 100				2,875,749	3,012,784	3,486,845			3,618,034	3,618,034	3,618,034

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

1260 Treatment and Habilitation

Function Description:

Treatment and Habilitation. Services designed to address a child's developmental deficits in sensory, motor, communication, self-help, and socialization areas. May be used for birth to 5 (pre-K) special education.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1260	111	LIC SALARIES	70,736	5,741	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	1,350	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	2,007	52,950	0.0	0.0	19,998	19,998	19,998
		210	PERS DISTRICT T1/T2	-	2,482	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	2,288	120	3,177	0.0	0.0	1,200	1,200	1,200
		215	PY PERS RECONCIL.	592	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	19,226	-	12,560	0.0	0.0	4,744	4,744	4,744
		220	SOC SEC ADMIN	5,497	511	4,051	0.0	0.0	1,530	1,530	1,530
		231	WRKRS COMP	291	32	215	0.0	0.0	61	61	61
		232	UNEMPLOY COMP	70	7	53	0.0	0.0	80	80	80
		240	MEDICAL	1,758	-	-	0.0	0.0	-	-	-
		241	VISION	87	-	-	0.0	0.0	-	-	-
		242	DISABILITY	38	-	53	0.0	0.0	-	-	-
		243	DENTAL	211	-	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	360	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	1,960	6,792	543	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	-	20,823	25,000	0.0	0.0	25,000	25,000	25,000
		Total Function 1260				104,464	38,516	98,601			52,613
Total Fund 100				104,464	38,516	98,601			52,613	52,613	52,613

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

1271 Remediation

Function Description:

Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School.

Special Notes:

Provide daily after school program for 40 students grades K – 6 at Chiloquin Elementary School
Chiloquin Learns Afterschool Program (CLAS).

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1271	119	SUMMER EMPLOYEES	-	76,101	78,750	0.0	0.0	78,000	78,000	78,000
		210	PERS DISTRICT T1/T2	-	4,645	1,892	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	4,177	4,373	0.0	0.0	4,680	4,680	4,680
		216	PERS DISTRICT OPSPR	-	15,002	15,615	0.0	0.0	18,502	18,502	18,502
		220	SOC SEC ADMIN	-	5,655	6,025	0.0	0.0	5,967	5,967	5,967
		231	WRKRS COMP	-	316	335	0.0	0.0	215	215	215
		232	UNEMPLOY COMP	-	75	146	0.0	0.0	312	312	312
		310	INST/PROF/TECH SERVICES	10,000	-	10,000	0.0	0.0	10,000	10,000	10,000
		410	CONSUMABLE SUPPLIES	-	17,213	17	0.0	0.0	17	17	17
		413	FOOD SUPPLIES	-	683	83	0.0	0.0	83	83	83
		427	TEXTBOOK ORIENTED MATERLS	-	151	-	0.0	0.0	-	-	-
Total Function 1271				10,000	124,018	117,236			117,776	117,776	117,776
Total Fund 100				10,000	124,018	117,236			117,776	117,776	117,776

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

1283 District Alternative Programs - Falcon Heights Academy

Function Description:

District Alternative Programs. Alternative learning experiences provided by the school district, which includes high school credit coursework, credit retrieval coursework and K-12 homeschool curriculum.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1283	111	LIC SALARIES	198,290	271,824	345,461	5.4	4.9	333,771	333,771	333,771
		112	CLASS SALARIES	118,332	131,928	140,171	3.8	2.8	111,460	111,460	111,460
		121	SUB LICENSED	17,101	-	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	-	1,276	952	0.0	0.0	5,998	5,998	5,998
		133	STIPEND-TOP OF SCALE	2,200	1,925	1,050	0.0	0.0	2,480	2,480	2,480
		135	STIPEND-SPECIAL ED	1,667	-	1,703	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	4,990	2,598	11,807	0.0	0.0	10,003	10,003	10,003
		143	STIPEND-COMP FACILITATR	3,334	3,411	3,547	0.0	0.0	3,548	3,548	3,548
		210	PERS DISTRICT T1/T2	62,772	52,804	60,530	0.0	0.0	61,672	61,672	61,672
		212	PERS PICKUP 6%	19,988	21,851	25,541	0.0	0.0	27,946	27,946	27,946
		216	PERS DISTRICT OPSPR	37,268	65,308	72,579	0.0	0.0	56,311	56,311	56,311
		220	SOC SEC ADMIN	25,025	29,465	38,526	0.0	0.0	35,745	35,745	35,745
		231	WRKRS COMP	1,443	1,715	2,093	0.0	0.0	1,429	1,429	1,429
		232	UNEMPLOY COMP	335	398	822	0.0	0.0	1,869	1,869	1,869
		240	MEDICAL	77,765	91,035	104,628	0.0	0.0	109,209	109,209	109,209
		241	VISION	3,181	3,950	4,619	0.0	0.0	3,813	3,813	3,813
		242	DISABILITY	374	565	787	0.0	0.0	799	799	799
		243	DENTAL	9,094	12,916	15,191	0.0	0.0	12,689	12,689	12,689
		247	CHILDCARE	-	100	209	0.0	0.0	78	78	78
		311	INSTRUCTION SERVICES	-	-	17,305	0.0	0.0	15,000	15,000	15,000
		322	REPAIR & MAINT SERVICE	1,328	402	2,000	0.0	0.0	2,000	2,000	2,000
		324	RENTALS	2,841	2,519	3,000	0.0	0.0	3,000	3,000	3,000
		341	IN-DIST TRAVEL	-	-	300	0.0	0.0	500	500	500
		351	TELEPHONE	4,386	4,194	5,000	0.0	0.0	7,500	7,500	7,500
		353	POSTAGE	1,521	1,737	1,600	0.0	0.0	2,500	2,500	2,500
		390	OTH GEN PROF TECH SRVS	157,483	250,159	440,000	0.0	0.0	600,000	600,000	600,000
392	OTHR SERVICES - PHOTOCOPY	1,250	1,129	1,300	0.0	0.0	1,800	1,800	1,800		
410	CONSUMABLE SUPPLIES	14,066	20,128	20,000	0.0	0.0	28,000	28,000	28,000		
413	FOOD SUPPLIES	459	1,248	2,200	0.0	0.0	2,500	2,500	2,500		
420	TEXTBOOKS - NEW	126,753	711,081	679,500	0.0	0.0	803,500	803,500	803,500		

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1283	422	TEXTBOOKS - REPLACEMENT	-	-	-	0.0	0.0	2,000	2,000	2,000
		427	TEXTBOOK ORIENTED MATERLS	-	-	-	0.0	0.0	3,000	3,000	3,000
		460	NONCONSUM ITEMS	-	8,777	15,000	0.0	0.0	16,000	16,000	16,000
		470	COMPUTER SOFTWR	-	4,000	16,040	0.0	0.0	7,500	7,500	7,500
		480	COMPUTER HDW	2,352	777	7,000	0.0	0.0	2,800	2,800	2,800
		530	GROUNDS IMPROVEMENT	-	500	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	92	632	0.0	0.0	2,500	2,500	2,500
		641	BANK FEES AND CHARGES	0	-	-	0.0	0.0	-	-	-
Total Function 1283				895,599	1,699,815	2,041,091			2,278,920	2,278,920	2,278,920
Total Fund 100				895,599	1,699,815	2,041,091			2,278,920	2,278,920	2,278,920

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

1285 District Alternative Programs

Function Description:

District Alternative Programs. Alternative learning experiences provided by the school district, which includes high school credit coursework, credit retrieval coursework and K-12 homeschool curriculum.

Special Notes:

This function was used to track expenditures for the KCSD Online program that was implemented in FY 20 – 21 due to the COVID pandemic.

**Functions by Account Code
Budget 2022-23**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1285	111	LIC SALARIES	5,681	633,320	534,448	8.0	3.0	240,916	240,916	240,916
		133	STIPEND-TOP OF SCALE	-	4,600	4,600	0.0	0.0	3,700	3,700	3,700
		137	EXTRA DUTY/HOURLY	-	2,045	3,501	0.0	0.0	4,998	4,998	4,998
		147	STIPEND-TEAM LEADER	-	97,242	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	91,110	62,702	0.0	0.0	43,488	43,488	43,488
		212	PERS PICKUP 6%	341	42,284	32,523	0.0	0.0	14,977	14,977	14,977
		216	PERS DISTRICT OPSPR	1,510	118,184	73,139	0.0	0.0	20,761	20,761	20,761
		220	SOC SEC ADMIN	422	54,624	42,089	0.0	0.0	19,095	19,095	19,095
		231	WRKRS COMP	23	3,035	2,259	0.0	0.0	781	781	781
		232	UNEMPLOY COMP	6	719	542	0.0	0.0	998	998	998
		240	MEDICAL	-	136,200	142,260	0.0	0.0	60,693	60,693	60,693
		241	VISION	75	6,370	5,857	0.0	0.0	514	514	514
		242	DISABILITY	10	1,398	1,256	0.0	0.0	575	575	575
		243	DENTAL	217	15,983	15,461	0.0	0.0	4,986	4,986	4,986
		311	INSTRUCTION SERVICES	-	7,980	-	0.0	0.0	5,000	5,000	5,000
		410	CONSUMABLE SUPPLIES	-	528	20,000	0.0	0.0	1,500	1,500	1,500
		413	FOOD SUPPLIES	-	154	-	0.0	0.0	-	-	-
		420	TEXTBOOKS - NEW	-	-	-	0.0	0.0	500	500	500
		421	TEXTBOOKS - TCHR MANUALS	-	-	2,173	0.0	0.0	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	-	-	-	0.0	0.0	500	500	500
		460	NONCONSUM ITEMS	-	2,201	20,921	0.0	0.0	2,201	2,201	2,201
		470	COMPUTER SOFTWR	-	-	421,006	0.0	0.0	1,500	1,500	1,500
		480	COMPUTER HDW	-	1,910	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	-	-	0.0	0.0	500	500	500
		Total Function 1285				8,285	1,219,886	1,384,737			428,184
Total Fund 100				8,285	1,219,886	1,384,737			428,184	428,184	428,184

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

1288 Charter Schools (History Only)

Function Description:

Charter Schools. Expenditures related to an Oregon Public charter school.

Special Notes:

This function reflects expenditures for Klamath County School District's charter school, Sage Community School, located in Chiloquin. However, Sage Community School has since closed in January of 2020.

Functions by Account Code
Budget 2022-23

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1288	360	CHARTER SCHOOL PAYMENTS	216,843	-	-	0.0	0.0	-	-	-
	Total Function 1288			216,843	-	-			-	-	-
Total Fund 100				216,843	0	0			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

1291 English Second Language Programs

Function Description:

English Second Language Programs. Instructional activities designed to improve English skills of students who do not speak English as their native language.

Special Notes:

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Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23		
100	1291	111	LIC SALARIES	582,570	602,253	565,435	8.5	7.2	564,826	564,826	564,826		
		112	CLASS SALARIES	186,194	157,123	178,859	12.9	7.5	181,940	181,940	181,940		
		121	SUB LICENSED	5,356	-	-	0.0	0.0	-	-	-		
		122	SUB CLASSIFIED	288	99	490	0.0	0.0	491	491	491		
		133	STIPEND-TOP OF SCALE	3,100	4,600	5,400	0.0	0.0	5,400	5,400	5,400		
		137	EXTRA DUTY/HOURLY	1,918	5,878	2,132	0.0	0.0	2,300	2,300	2,300		
		210	PERS DISTRICT T1/T2	108,950	121,092	90,264	0.0	0.0	90,178	90,178	90,178		
		212	PERS PICKUP 6%	40,934	38,396	38,235	0.0	0.0	39,532	39,532	39,532		
		216	PERS DISTRICT OPSPR	106,460	102,315	94,988	0.0	0.0	99,350	99,350	99,350		
		220	SOC SEC ADMIN	57,213	56,050	55,744	0.0	0.0	57,754	57,754	57,754		
		231	WRKRS COMP	3,281	3,203	3,084	0.0	0.0	2,362	2,362	2,362		
		232	UNEMPLOY COMP	751	740	1,422	0.0	0.0	3,020	3,020	3,020		
		240	MEDICAL	124,867	115,380	124,814	0.0	0.0	121,303	121,303	121,303		
		241	VISION	8,096	6,636	7,530	0.0	0.0	7,025	7,025	7,025		
		242	DISABILITY	1,075	1,260	1,304	0.0	0.0	1,328	1,328	1,328		
		243	DENTAL	25,744	20,671	22,167	0.0	0.0	21,310	21,310	21,310		
		247	CHILDCARE	-	21	-	0.0	0.0	-	-	-		
		311	INSTRUCTION SERVICES	-	8,706	21,626	0.0	0.0	20,000	20,000	20,000		
		341	IN-DIST TRAVEL	307	181	500	0.0	0.0	500	500	500		
		353	POSTAGE	-	44	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	-	51	500	0.0	0.0	900	900	900		
		413	FOOD SUPPLIES	-	-	500	0.0	0.0	500	500	500		
		421	TEXTBOOKS - TCHR MANUALS	6,584	-	1,000	0.0	0.0	2,000	2,000	2,000		
		422	TEXTBOOKS - REPLACEMENT	-	-	1,000	0.0	0.0	1,000	1,000	1,000		
		427	TEXTBOOK ORIENTED MATERLS	72	-	-	0.0	0.0	-	-	-		
		Total Function 1291				1,263,760	1,244,696	1,216,993			1,223,018	1,223,018	1,223,018
		Total Fund 100				1,263,760	1,244,696	1,216,993			1,223,018	1,223,018	1,223,018

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

1292 Teen Parent Programs

Function Description:

Teen Parent Programs. Instructional programs designed to accommodate the needs of teen parents.

Special Notes:

This function also accounts for on-site daycare for parenting students and the public, which is housed at Mazama High School.

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1292	112	CLASS SALARIES	59,635	73,519	97,513	3.6	3.6	99,076	99,076	99,076
		114	MGR CLASSIFIED	49,284	53,723	57,512	1.0	1.0	58,375	58,375	58,375
		122	SUB CLASSIFIED	541	581	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	168	526	1,760	0.0	0.0	2,502	2,502	2,502
		212	PERS PICKUP 6%	6,250	7,623	9,405	0.0	0.0	9,597	9,597	9,597
		216	PERS DISTRICT OPSPR	27,688	33,769	37,182	0.0	0.0	37,941	37,941	37,941
		220	SOC SEC ADMIN	8,225	9,544	11,716	0.0	0.0	12,289	12,289	12,289
		231	WRKRS COMP	488	567	1,103	0.0	0.0	357	357	357
		232	UNEMPLOY COMP	107	124	308	0.0	0.0	640	640	640
		240	MEDICAL	29,255	29,365	29,361	0.0	0.0	45,472	45,472	45,472
		241	VISION	2,985	3,007	3,006	0.0	0.0	3,565	3,565	3,565
		242	DISABILITY	-	-	114	0.0	0.0	-	-	-
		243	DENTAL	7,672	8,180	8,185	0.0	0.0	7,935	7,935	7,935
		244	HEALTH SAVINGS PLAN	314	314	314	0.0	0.0	-	-	-
		245	LIFE INSURANCE	374	374	1,064	0.0	0.0	1,064	1,064	1,064
		247	CHILDCARE	-	932	907	0.0	0.0	-	-	-
		321	CLEANING SERVICES	1,572	1,286	2,000	0.0	0.0	2,000	2,000	2,000
		324	RENTALS	1,070	1,070	800	0.0	0.0	1,000	1,000	1,000
		341	IN-DIST TRAVEL	-	365	-	0.0	0.0	500	500	500
		351	TELEPHONE	111	-	200	0.0	0.0	200	200	200
		392	OTHR SERVICES - PHOTOCOPY	295	141	300	0.0	0.0	300	300	300
		410	CONSUMABLE SUPPLIES	3,446	3,683	9,000	0.0	0.0	4,500	4,500	4,500
		413	FOOD SUPPLIES	20	202	65	0.0	0.0	500	500	500
		460	NONCONSUM ITEMS	4,812	5,043	8,000	0.0	0.0	3,500	3,500	3,500
630	UNRECOVERABLE BAD DEBT	4,190	-	-	0.0	0.0	-	-	-		
Total Function 1292				208,501	233,937	279,816			291,315	291,315	291,315
Total Fund 100				208,501	233,937	279,816			291,315	291,315	291,315

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

1293 Migrant Education (History Only)

Function Description:

Migrant Education. Instructional programs designed to meet the needs of migrant students.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1293	413	FOOD SUPPLIES	594	-	-	0.0	0.0	-	-	-
			Total Function 1293	594	-	-			-	-	-
			Total Fund 100	594	0	0			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

1420 Middle/Junior High (History Only)

Function Description:

Middle/Junior High. Instructional activities as defined under 1121 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

Special Notes:

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Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1420	111	LIC SALARIES	-	-	155	0.0	0.0	-	-	-
		119	SUMMER EMPLOYEES	-	-	6,488	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	478	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	299	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	982	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	487	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	27	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	13	0.0	0.0	-	-	-
		Total Function 1420		-	-	8,929			-	-	-
Total Fund 100				0	0	8,929			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

1430 High School (History Only)

Function Description:

High School. Instructional activities as defined under 1131 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1430	119	SUMMER EMPLOYEES	-	-	4,442	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	266	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	1,054	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	333	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	19	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	9	0.0	0.0	-	-	-
		Total Function 1430			-	-	6,123			-	-
Total Fund 100				0	0	6,123			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

1460 Special Programs, Summer School

Function Description:

Special Programs, Summer School. Instructional activities as defined under 1200 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

Special Notes:

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Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1460	119	SUMMER EMPLOYEES	5,955	17,328	20,002	0.0	0.0	20,802	20,802	20,802
		212	PERS PICKUP 6%	357	1,040	1,200	0.0	0.0	1,248	1,248	1,248
		216	PERS DISTRICT OPSPR	1,583	4,606	4,744	0.0	0.0	4,934	4,934	4,934
		220	SOC SEC ADMIN	456	1,321	1,530	0.0	0.0	1,591	1,591	1,591
		231	WRKRS COMP	25	75	79	0.0	0.0	21	21	21
		232	UNEMPLOY COMP	5	17	23	0.0	0.0	3	3	3
		410	CONSUMABLE SUPPLIES	157	620	-	0.0	0.0	700	700	700
		413	FOOD SUPPLIES	-	132	-	0.0	0.0	125	125	125
			Total Function 1460	8,538	25,138	27,579			29,424	29,424	29,424
Total Fund 100				8,538	25,138	27,579			29,424	29,424	29,424

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

1490 Other Summer School Programs

Function Description:

Other summer school programs which cannot be defined above in 1460.

Special Notes:

Falcon Heights summer program for high school credit retrieval.

**Functions by Account Code
Budget 2022-23**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	1490	119	SUMMER EMPLOYEES	13,807	17,470	20,002	0.0	0.0	20,020	20,020	20,020
		210	PERS DISTRICT T1/T2	2,270	2,763	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	828	1,048	1,200	0.0	0.0	1,201	1,201	1,201
		216	PERS DISTRICT OPSPR	1,786	2,350	4,744	0.0	0.0	4,749	4,749	4,749
		220	SOC SEC ADMIN	1,056	1,336	1,530	0.0	0.0	1,532	1,532	1,532
		231	WRKRS COMP	59	74	79	0.0	0.0	57	57	57
		232	UNEMPLOY COMP	14	17	20	0.0	0.0	80	80	80
		Total Function 1490			19,821	25,060	27,576			27,639	27,639
Total Fund 100			19,821	25,060	27,576			27,639	27,639	27,639	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2110 Attendance and Social Work Services

Function Description:

Attendance and Social Work Services. Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2110	341	IN-DIST TRAVEL	95	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	-	-	0.0	0.0	3,000	3,000	3,000
		390	OTH GEN PROF TECH SRVS	39,999	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	1,568	414	-	0.0	0.0	-	-	-
	Total Function 2110			41,662	414	-			3,000	3,000	3,000
Total Fund 100				41,662	414	0			3,000	3,000	3,000

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2114 Student Accounting Services

Function Description:

Student Accounting Services. Activities of maintaining a database of records related to school attendance, family, and other census data. Data is used by teachers and guidance staff.

Special Notes:

**Functions by Account Code
Budget 2022-23**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2114	112	CLASS SALARIES	-	14,921	43,805	1.0	1.0	45,115	45,115	45,115
		114	MGR CLASSIFIED	61,743	48,208	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	3,705	3,788	2,629	0.0	0.0	2,707	2,707	2,707
		216	PERS DISTRICT OPSPR	16,411	16,780	10,391	0.0	0.0	10,701	10,701	10,701
		220	SOC SEC ADMIN	4,711	4,760	3,289	0.0	0.0	3,451	3,451	3,451
		231	WRKRS COMP	259	265	191	0.0	0.0	146	146	146
		232	UNEMPLOY COMP	61	63	88	0.0	0.0	180	180	180
		240	MEDICAL	14,457	16,596	21,592	0.0	0.0	21,860	21,860	21,860
		241	VISION	698	623	447	0.0	0.0	447	447	447
		243	DENTAL	1,185	1,545	2,293	0.0	0.0	1,600	1,600	1,600
		244	HEALTH SAVINGS PLAN	314	262	-	0.0	0.0	-	-	-
		245	LIFE INSURANCE	374	281	-	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	47,076	60,177	63,956	0.0	0.0	167,154	167,154	167,154
		390	OTH GEN PROF TECH SRVS	-	141	-	0.0	0.0	-	-	-
Total Function 2114				150,994	168,409	148,682			253,362	253,362	253,362
Total Fund 100				150,994	168,409	148,682			253,362	253,362	253,362

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

2115 Student Safety

Function Description:

Student Safety. Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety. Expenses associated with the security of buildings, grounds and equipment should continue to be accounted for in the 2546 function code.

Special Notes:

This function primarily accounts for the contract with Klamath County for SRO's provided by the Sherriff's office.

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2115	389	OTHER NON-INSTR PROF/TECH	207,701	207,701	275,000	0.0	0.0	292,800	292,800	292,800
			Total Function 2115	207,701	207,701	275,000			292,800	292,800	292,800
			Total Fund 100	207,701	207,701	275,000			292,800	292,800	292,800

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2120 Guidance Services

Function Description:

Guidance Services. Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Use this function for School to Work services, e.g. job placement, referral, career counseling.

Special Notes:

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Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2120	111	LIC SALARIES	316,366	-	-	0.0	0.0	-	-	-
		121	SUB LICENSED	1,973	-	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	3,000	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	466	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	38,432	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	18,056	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	48,096	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	24,140	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	1,347	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	312	-	-	0.0	0.0	-	-	-
		240	MEDICAL	43,220	-	-	0.0	0.0	-	-	-
		241	VISION	2,137	-	-	0.0	0.0	-	-	-
		242	DISABILITY	662	-	-	0.0	0.0	-	-	-
		243	DENTAL	5,656	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	225,000	-	25,000	0.0	0.0	25,000	25,000	25,000
		311	INSTRUCTION SERVICES	-	3,102	13,430	0.0	0.0	10,000	10,000	10,000
		313	STUDENT SERVICES	-	-	-	0.0	0.0	1,000	1,000	1,000
		341	IN-DIST TRAVEL	50	-	420	0.0	0.0	440	440	440
		342	OUT-DIST TRAVEL	25	-	250	0.0	0.0	1,250	1,250	1,250
		390	OTH GEN PROF TECH SRVS	10,240	-	6,750	0.0	0.0	300	300	300
		410	CONSUMABLE SUPPLIES	1,601	792	4,600	0.0	0.0	6,000	6,000	6,000
		413	FOOD SUPPLIES	-	277	472	0.0	0.0	1,600	1,600	1,600
		421	TEXTBOOKS - TCHR MANUALS	-	190	-	0.0	0.0	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	-	-	-	0.0	0.0	1,000	1,000	1,000
		430	LIBRARY BOOKS	-	-	150	0.0	0.0	150	150	150
		460	NONCONSUM ITEMS	-	-	500	0.0	0.0	1,300	1,300	1,300
640	DUES AND FEES	36	-	40	0.0	0.0	-	-	-		
Total Function 2120				740,817	4,360	51,612			48,040	48,040	48,040
Total Fund 100				740,817	4,360	51,612			48,040	48,040	48,040

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2130 Health Services

Function Description:

Health Services. Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.

Special Notes:

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Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2130	111	LIC SALARIES	237,946	265,213	284,888	4.6	5.7	290,983	290,983	290,983
		112	CLASS SALARIES	5,720	-	-	0.0	1.0	47,882	47,882	47,882
		133	STIPEND-TOP OF SCALE	490	490	1,050	0.0	0.0	1,050	1,050	1,050
		137	EXTRA DUTY/HOURLY	-	6,286	12,001	0.0	0.0	10,001	10,001	10,001
		146	STIPEND-NURSE COORDINTR	3,334	-	3,547	0.0	0.0	3,547	3,547	3,547
		210	PERS DISTRICT T1/T2	16,790	14,764	12,857	0.0	0.0	57,761	57,761	57,761
		212	PERS PICKUP 6%	14,788	12,091	17,842	0.0	0.0	21,208	21,208	21,208
		216	PERS DISTRICT OPSPR	50,320	41,310	59,601	0.0	0.0	61,118	61,118	61,118
		220	SOC SEC ADMIN	17,491	18,800	22,792	0.0	0.0	27,040	27,040	27,040
		231	WRKRS COMP	1,019	1,112	1,261	0.0	0.0	1,133	1,133	1,133
		232	UNEMPLOY COMP	243	263	455	0.0	0.0	1,414	1,414	1,414
		240	MEDICAL	35,831	52,207	63,385	0.0	0.0	102,161	102,161	102,161
		241	VISION	2,298	1,774	2,308	0.0	0.0	4,436	4,436	4,436
		242	DISABILITY	462	547	568	0.0	0.0	695	695	695
		243	DENTAL	7,373	8,445	10,668	0.0	0.0	15,264	15,264	15,264
		247	CHILDCARE	-	92	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	2,544	1,691	2,500	0.0	0.0	5,000	5,000	5,000
		311	INSTRUCTION SERVICES	5,063	2,885	-	0.0	0.0	500	500	500
		313	STUDENT SERVICES	-	-	5,000	0.0	0.0	4,000	4,000	4,000
		326	BUILDING FUEL	758	807	29	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	2,838	2,771	3,000	0.0	0.0	3,000	3,000	3,000
		342	OUT-DIST TRAVEL	748	-	3,000	0.0	0.0	3,000	3,000	3,000
		351	TELEPHONE	1,893	1,918	2,000	0.0	0.0	2,000	2,000	2,000
		410	CONSUMABLE SUPPLIES	10,987	9,577	14,200	0.0	0.0	12,000	12,000	12,000
		413	FOOD SUPPLIES	-	9	500	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	97	627	50	0.0	0.0	1,800	1,800	1,800
		470	COMPUTER SOFTWR	-	-	4,600	0.0	0.0	4,000	4,000	4,000
		480	COMPUTER HDW	299	395	4,000	0.0	0.0	4,000	4,000	4,000
		640	DUES AND FEES	558	40	600	0.0	0.0	600	600	600
		Total Function 2130				419,889	444,114	532,701			685,594
Total Fund 100				419,889	444,114	532,701			685,594	685,594	685,594

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2150 Speech Pathology and Audiology Services

Function Description:

Speech Pathology and Audiology Services. Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

Special Notes:

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Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2150	111	LIC SALARIES	412,164	367,199	380,224	4.8	7.0	471,319	471,319	471,319
		112	CLASS SALARIES	52,197	83,016	84,938	2.6	2.6	86,553	86,553	86,553
		133	STIPEND-TOP OF SCALE	5,745	4,620	4,620	0.0	0.0	4,620	4,620	4,620
		135	STIPEND-SPECIAL ED	37,500	31,970	38,365	0.0	0.0	33,233	33,233	33,233
		137	EXTRA DUTY/HOURLY	25,471	42,432	58,864	0.0	0.0	59,998	59,998	59,998
		210	PERS DISTRICT T1/T2	100,116	82,521	72,468	0.0	0.0	61,386	61,386	61,386
		212	PERS PICKUP 6%	31,915	31,504	32,742	0.0	0.0	39,343	39,343	39,343
		216	PERS DISTRICT OPSPR	58,303	71,084	66,180	0.0	0.0	101,267	101,267	101,267
		220	SOC SEC ADMIN	38,650	38,193	39,683	0.0	0.0	50,163	50,163	50,163
		231	WRKRS COMP	2,169	2,165	2,212	0.0	0.0	2,033	2,033	2,033
		232	UNEMPLOY COMP	523	517	1,027	0.0	0.0	2,623	2,623	2,623
		240	MEDICAL	97,545	95,894	97,315	0.0	0.0	135,501	135,501	135,501
		241	VISION	3,485	4,325	4,272	0.0	0.0	5,954	5,954	5,954
		242	DISABILITY	705	900	940	0.0	0.0	1,113	1,113	1,113
		243	DENTAL	10,845	13,096	12,948	0.0	0.0	18,612	18,612	18,612
		247	CHILDCARE	-	178	94	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	513	-	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	59	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	18,974	116,598	100,000	0.0	0.0	100,000	100,000	100,000
		322	REPAIR & MAINT SERVICE	-	-	750	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	10,020	4,882	13,000	0.0	0.0	10,000	10,000	10,000
		342	OUT-DIST TRAVEL	5,546	-	2,000	0.0	0.0	2,000	2,000	2,000
		410	CONSUMABLE SUPPLIES	7,684	10,486	17,358	0.0	0.0	15,000	15,000	15,000
		413	FOOD SUPPLIES	98	69	205	0.0	0.0	125	125	125
		460	NONCONSUM ITEMS	684	9,686	9,000	0.0	0.0	10,000	10,000	10,000
		480	COMPUTER HDW	-	2,507	1,800	0.0	0.0	-	-	-
		640	DUES AND FEES	4,769	2,279	7,000	0.0	0.0	6,000	6,000	6,000
		Total Function 2150				925,679	1,016,121	1,048,004			1,216,843
Total Fund 100				925,679	1,016,121	1,048,004			1,216,843	1,216,843	1,216,843

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2190 Service Direction, Student Support Services

Function Description:

Service Direction, Student Support Services. Activities concerned with direction and management of student support services; e.g., special education, ESL and at risk programs. Expenditures for the special education director for the District should be recorded here.

Special Notes:

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Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2190	111	LIC SALARIES	322,498	414,326	350,729	5.4	6.4	460,504	460,504	460,504
		112	CLASS SALARIES	98,955	105,358	114,373	2.9	2.9	122,865	122,865	122,865
		113	ADMINISTRATORS	123,712	148,897	134,391	1.0	1.0	137,142	137,142	137,142
		121	SUB LICENSED	2,725	138	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	2,060	2,491	4,114	0.0	0.0	4,177	4,177	4,177
		135	STIPEND-SPECIAL ED	10,002	11,942	13,645	0.0	0.0	14,058	14,058	14,058
		137	EXTRA DUTY/HOURLY	4,370	5,472	1,971	0.0	0.0	1,503	1,503	1,503
		143	STIPEND-COMP FACILITATR	3,334	3,411	-	0.0	0.0	-	-	-
		147	STIPEND-TEAM LEADER	1,250	1,279	1,330	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	134,167	145,400	101,939	0.0	0.0	130,034	130,034	130,034
		212	PERS PICKUP 6%	33,881	33,500	36,362	0.0	0.0	39,310	39,310	39,310
		216	PERS DISTRICT OPSPR	39,163	61,988	60,466	0.0	0.0	71,648	71,648	71,648
		220	SOC SEC ADMIN	41,574	50,573	46,388	0.0	0.0	56,851	56,851	56,851
		231	WRKRS COMP	2,355	2,838	2,637	0.0	0.0	2,316	2,316	2,316
		232	UNEMPLOY COMP	552	672	1,220	0.0	0.0	2,970	2,970	2,970
		240	MEDICAL	87,655	93,892	117,388	0.0	0.0	132,952	132,952	132,952
		241	VISION	5,444	5,684	5,894	0.0	0.0	5,982	5,982	5,982
		242	DISABILITY	518	788	973	0.0	0.0	1,089	1,089	1,089
		243	DENTAL	15,154	15,263	16,883	0.0	0.0	16,771	16,771	16,771
		244	HEALTH SAVINGS PLAN	600	641	813	0.0	0.0	-	-	-
		245	LIFE INSURANCE	428	546	1,118	0.0	0.0	1,118	1,118	1,118
		246	HRA (HLTH REIMBURSEMENT)	553	-	1,106	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	-	463	-	0.0	0.0	-	-	-
		271	POST RETIREMNT VISION	-	24	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	-	131	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	1,721	2,831	2,400	0.0	0.0	2,215	2,215	2,215
		311	INSTRUCTION SERVICES	-	-	7,202	0.0	0.0	6,000	6,000	6,000
		312	INST PRGM IMPROV SERV	5,964	-	-	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	-	1,434	2,000	0.0	0.0	4,000	4,000	4,000
		322	REPAIR & MAINT SERVICE	474	-	1,000	0.0	0.0	1,000	1,000	1,000
		329	OTHER PROPERTY SERVICES	-	28	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2190	341	IN-DIST TRAVEL	2,752	3,253	600	0.0	0.0	1,800	1,800	1,800
		342	OUT-DIST TRAVEL	3,181	-	5,000	0.0	0.0	11,500	11,500	11,500
		351	TELEPHONE	3,104	6,170	3,000	0.0	0.0	6,200	6,200	6,200
		390	OTH GEN PROF TECH SRVS	4,000	-	2,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	2,160	8,136	2,300	0.0	0.0	8,000	8,000	8,000
		413	FOOD SUPPLIES	92	92	500	0.0	0.0	1,000	1,000	1,000
		460	NONCONSUM ITEMS	2,879	934	6,000	0.0	0.0	4,000	4,000	4,000
		480	COMPUTER HDW	1,795	8,422	1,000	0.0	0.0	1,000	1,000	1,000
		640	DUES AND FEES	-	-	164	0.0	0.0	405	405	405
Total Function 2190				959,072	1,137,016	1,046,907			1,248,411	1,248,411	1,248,411
Total Fund 100				959,072	1,137,016	1,046,907			1,248,411	1,248,411	1,248,411

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

2210 Improvement of Instruction Services

Function Description:

Improvement of Instruction Services. Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Use for internal training attended by instructional staff.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2210	137	EXTRA DUTY/HOURLY	-	-	101	0.0	0.0	1,999	1,999	1,999
		212	PERS PICKUP 6%	-	-	6	0.0	0.0	120	120	120
		216	PERS DISTRICT OPSPR	-	-	24	0.0	0.0	474	474	474
		220	SOC SEC ADMIN	-	-	8	0.0	0.0	153	153	153
		231	WRKRS COMP	-	-	0	0.0	0.0	6	6	6
		232	UNEMPLOY COMP	-	-	0	0.0	0.0	8	8	8
		341	IN-DIST TRAVEL	1,647	-	-	0.0	0.0	250	250	250
		342	OUT-DIST TRAVEL	-	-	-	0.0	0.0	700	700	700
		410	CONSUMABLE SUPPLIES	568	-	-	0.0	0.0	350	350	350
		413	FOOD SUPPLIES	1,568	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	-	0.0	0.0	1,000	1,000	1,000
		Total Function 2210		3,783	-	139			5,060	5,060	5,060
Total Fund 100				3,783	0	139			5,060	5,060	5,060

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

2211 Service Area Direction (Curriculum Direction)

Function Description:

Service Area Direction (Curriculum Direction). Activities associated with directing and managing the improvement of instruction services. The District's Director of Instruction should be charged here.

Special Notes:

The District's Director of Elementary Curriculum and Instruction and the Director of Secondary Curriculum are charged here. Previously the Director of Assessment, Equity, and School Improvement was also charged here. This last position no longer exists as of FY 2018-19.

Functions by Account Code
Budget 2022-23

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2211	111	LIC SALARIES	107,052	86,871	148,441	1.0	2.0	150,382	150,382	150,382
		112	CLASS SALARIES	51,913	40,803	43,992	1.0	2.0	79,997	79,997	79,997
		113	ADMINISTRATORS	218,717	223,461	258,563	2.0	1.0	137,142	137,142	137,142
		121	SUB LICENSED	188	-	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	-	137	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	1,500	3,490	4,086	0.0	0.0	1,500	1,500	1,500
		137	EXTRA DUTY/HOURLY	5,299	-	3,388	0.0	0.0	6,502	6,502	6,502
		145	STIPEND-MUSIC INSTRUCTORS	7,826	8,006	8,327	0.0	0.0	8,326	8,326	8,326
		210	PERS DISTRICT T1/T2	55,070	35,502	37,769	0.0	0.0	2,234	2,234	2,234
		212	PERS PICKUP 6%	23,610	21,697	24,202	0.0	0.0	23,085	23,085	23,085
		216	PERS DISTRICT OPSPR	59,651	66,778	62,286	0.0	0.0	89,287	89,287	89,287
		220	SOC SEC ADMIN	29,760	27,453	30,944	0.0	0.0	29,532	29,532	29,532
		231	WRKRS COMP	1,601	1,468	1,702	0.0	0.0	1,206	1,206	1,206
		232	UNEMPLOY COMP	384	355	671	0.0	0.0	1,539	1,539	1,539
		240	MEDICAL	64,450	76,854	77,121	0.0	0.0	50,763	50,763	50,763
		241	VISION	1,588	2,123	1,965	0.0	0.0	2,071	2,071	2,071
		242	DISABILITY	177	170	310	0.0	0.0	294	294	294
		243	DENTAL	4,633	5,088	4,249	0.0	0.0	4,871	4,871	4,871
		244	HEALTH SAVINGS PLAN	-	513	-	0.0	0.0	-	-	-
		245	LIFE INSURANCE	750	620	2,062	0.0	0.0	1,718	1,718	1,718
		246	HRA (HLTH REIMBURSEMENT)	1,106	-	1,659	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	1,575	1,800	900	0.0	0.0	900	900	900
		310	INST/PROF/TECH SERVICES	119	-	1,750	0.0	0.0	62,500	62,500	62,500
		311	INSTRUCTION SERVICES	-	-	1,560	0.0	0.0	2,500	2,500	2,500
		322	REPAIR & MAINT SERVICE	19,550	4,408	8,000	0.0	0.0	5,500	5,500	5,500
		324	RENTALS	3,532	3,534	4,000	0.0	0.0	7,000	7,000	7,000
		341	IN-DIST TRAVEL	2,327	366	2,050	0.0	0.0	3,700	3,700	3,700
		342	OUT-DIST TRAVEL	11,695	1,328	15,500	0.0	0.0	13,500	13,500	13,500
		351	TELEPHONE	693	633	157	0.0	0.0	2,500	2,500	2,500
		353	POSTAGE	-	702	-	0.0	0.0	1,500	1,500	1,500

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2211	359	OTHR COMMUNICATION SERV	1,029	987	500	0.0	0.0	500	500	500
		389	OTHER NON-INSTR PROF/TECH	119	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	11,665	8,942	13,000	0.0	0.0	11,000	11,000	11,000
		392	OTHR SERVICES - PHOTOCOPY	1,808	1,608	2,000	0.0	0.0	1,000	1,000	1,000
		410	CONSUMABLE SUPPLIES	13,873	5,524	22,000	0.0	0.0	21,000	21,000	21,000
		413	FOOD SUPPLIES	16,013	2,485	14,500	0.0	0.0	17,500	17,500	17,500
		460	NONCONSUM ITEMS	12,665	25,336	13,000	0.0	0.0	16,900	16,900	16,900
		470	COMPUTER SOFTWR	-	2,352	1,580	0.0	0.0	4,400	4,400	4,400
		480	COMPUTER HDW	9,014	165	2,500	0.0	0.0	9,000	9,000	9,000
		630	UNRECOVERABLE BAD DEBT	4,793	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	334	349	1,700	0.0	0.0	1,450	1,450	1,450
Total Function 2211				746,079	661,908	816,434			772,797	772,797	772,797
Total Fund 100				746,079	661,908	816,434			772,797	772,797	772,797

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2213 Curriculum Development

Function Description:

Curriculum Development. Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.

Special Notes:

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**Functions by Account Code
Budget 2022-23**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2213	137	EXTRA DUTY/HOURLY	6,488	4,530	16,592	0.0	0.0	15,002	15,002	15,002
		210	PERS DISTRICT T1/T2	480	214	232	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	389	264	1,016	0.0	0.0	900	900	900
		216	PERS DISTRICT OPSPR	1,325	1,027	3,838	0.0	0.0	3,558	3,558	3,558
		220	SOC SEC ADMIN	490	343	1,207	0.0	0.0	1,148	1,148	1,148
		231	WRKRS COMP	26	18	70	0.0	0.0	45	45	45
		232	UNEMPLOY COMP	6	4	42	0.0	0.0	60	60	60
		Total Function 2213			9,204	6,400	22,996			20,713	20,713
Total Fund 100			9,204	6,400	22,996			20,713	20,713	20,713	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2220 Educational Media Services

Function Description:

Educational Media Services. Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes. Use 2220 for computer repair if related to instruction and for learning resources that support professional technical education.

Special Notes:

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**Functions by Account Code
Budget 2022-23**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2220	112	CLASS SALARIES	239,134	231,132	258,097	11.3	11.0	243,493	243,493	243,493
		122	SUB CLASSIFIED	389	939	1,798	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	1,637	3,159	89	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	22,182	22,943	18,827	0.0	0.0	9,889	9,889	9,889
		212	PERS PICKUP 6%	14,412	13,346	14,624	0.0	0.0	14,610	14,610	14,610
		216	PERS DISTRICT OPSPR	45,451	41,106	49,115	0.0	0.0	49,014	49,014	49,014
		220	SOC SEC ADMIN	16,255	15,819	18,408	0.0	0.0	18,627	18,627	18,627
		231	WRKRS COMP	1,119	1,074	1,165	0.0	0.0	819	819	819
		232	UNEMPLOY COMP	221	213	491	0.0	0.0	974	974	974
		240	MEDICAL	65,403	61,345	65,496	0.0	0.0	63,712	63,712	63,712
		241	VISION	6,717	6,513	6,695	0.0	0.0	6,093	6,093	6,093
		243	DENTAL	18,491	18,120	18,418	0.0	0.0	16,613	16,613	16,613
		270	POST RETIREMENT MEDICAL	-	806	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	2,684	3,222	2,850	0.0	0.0	4,290	4,290	4,290
		430	LIBRARY BOOKS	7,160	14,802	6,379	0.0	0.0	12,700	12,700	12,700
		440	PERIODICALS	426	549	3,704	0.0	0.0	5,700	5,700	5,700
		460	NONCONSUM ITEMS	528	545	700	0.0	0.0	800	800	800
		470	COMPUTER SOFTWR	11,847	11,589	24,500	0.0	0.0	27,000	27,000	27,000
		480	COMPUTER HDW	-	5,272	600	0.0	0.0	-	-	-
Total Function 2220				454,058	452,493	491,955			474,334	474,334	474,334
Total Fund 100				454,058	452,493	491,955			474,334	474,334	474,334

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2221 Service Area Direction

Function Description:

Service Area Direction. Activities concerned with directing and managing educational media services.

Special Notes:

Technology committee that was formed to evaluate software and technology that is being used in classrooms.

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2221	312	INST PRGM IMPROV SERV	-	-	2,000	0.0	0.0	2,000	2,000	2,000
		341	IN-DIST TRAVEL	-	-	1,000	0.0	0.0	1,000	1,000	1,000
		342	OUT-DIST TRAVEL	-	383	10,000	0.0	0.0	10,000	10,000	10,000
		390	OTH GEN PROF TECH SRVS	-	-	1,500	0.0	0.0	1,500	1,500	1,500
		410	CONSUMABLE SUPPLIES	-	-	2,500	0.0	0.0	2,500	2,500	2,500
		460	NONCONSUM ITEMS	-	-	1,000	0.0	0.0	1,000	1,000	1,000
		Total Function 2221		-	383	18,000			18,000	18,000	18,000
Total Fund 100				0	383	18,000			18,000	18,000	18,000

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2240 Instructional Staff Development

Function Description:

Instructional Staff Development. Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. All staff development costs for non-instructional staff should be charged to their function. Use this function for staff development that is instructionally related. Use this function for external training attended by instructional staff.

Special Notes:

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Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2240	121	SUB LICENSED	32,561	-	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	-	-	-	0.0	0.0	5,003	5,003	5,003
		137	EXTRA DUTY/HOURLY	17,376	23,859	20,013	0.0	0.0	15,001	15,001	15,001
		210	PERS DISTRICT T1/T2	2,304	1,273	620	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,791	1,432	1,201	0.0	0.0	1,200	1,200	1,200
		216	PERS DISTRICT OPSPR	6,725	5,286	4,747	0.0	0.0	4,745	4,745	4,745
		220	SOC SEC ADMIN	3,791	1,786	1,531	0.0	0.0	1,530	1,530	1,530
		231	WRKRS COMP	213	98	81	0.0	0.0	61	61	61
		232	UNEMPLOY COMP	47	23	20	0.0	0.0	80	80	80
		240	MEDICAL	-36	-	-	0.0	0.0	-	-	-
		241	VISION	-2	-	-	0.0	0.0	-	-	-
		243	DENTAL	-5	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	3,925	3,000	5,000	0.0	0.0	10,000	10,000	10,000
		311	INSTRUCTION SERVICES	-	3,179	32,676	0.0	0.0	30,000	30,000	30,000
		318	PROF & IMPR NON-INSTR	-	-	250	0.0	0.0	500	500	500
		341	IN-DIST TRAVEL	1,163	39	5,800	0.0	0.0	4,900	4,900	4,900
		342	OUT-DIST TRAVEL	19,393	1,491	9,200	0.0	0.0	8,700	8,700	8,700
		410	CONSUMABLE SUPPLIES	4,521	1,459	3,750	0.0	0.0	4,850	4,850	4,850
		413	FOOD SUPPLIES	1,613	217	1,250	0.0	0.0	3,250	3,250	3,250
		460	NONCONSUM ITEMS	59	-	-	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	-	999	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	6	-	-	0.0	0.0	-	-	-
640	DUES AND FEES	-	-	2,650	0.0	0.0	2,500	2,500	2,500		
Total Function 2240				95,445	44,140	88,790			92,320	92,320	92,320
Total Fund 100				95,445	44,140	88,790			92,320	92,320	92,320

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2310 Board of Education Services

Function Description:

Board of Education Services. Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2310	324	RENTALS	-	-	2,500	0.0	0.0	2,500	2,500	2,500
		341	IN-DIST TRAVEL	268	340	300	0.0	0.0	300	300	300
		342	OUT-DIST TRAVEL	7,451	-	8,000	0.0	0.0	8,000	8,000	8,000
		353	POSTAGE	46	57	-	0.0	0.0	-	-	-
		354	ADVERTISING	8,977	14,058	10,990	0.0	0.0	10,000	10,000	10,000
		355	PRINTING BINDING	-	1,030	3,000	0.0	0.0	2,500	2,500	2,500
		381	AUDIT SERVICES	60,370	55,848	60,000	0.0	0.0	70,875	70,875	70,875
		382	LEGAL SERVICES	45,290	32,315	40,000	0.0	0.0	40,000	40,000	40,000
		388	ELECTION	-	3,251	-	0.0	0.0	4,000	4,000	4,000
		389	OTHER NON-INSTR PROF/TECH	2,922	3,475	5,000	0.0	0.0	5,000	5,000	5,000
		390	OTH GEN PROF TECH SRVS	-	348	1,348	0.0	0.0	1,300	1,300	1,300
		410	CONSUMABLE SUPPLIES	2,130	500	2,000	0.0	0.0	2,000	2,000	2,000
		413	FOOD SUPPLIES	185	275	1,000	0.0	0.0	1,000	1,000	1,000
		440	PERIODICALS	-	1,600	-	0.0	0.0	500	500	500
		460	NONCONSUM ITEMS	65	-	1,000	0.0	0.0	1,000	1,000	1,000
		470	COMPUTER SOFTWR	3,700	3,387	3,000	0.0	0.0	3,000	3,000	3,000
		480	COMPUTER HDW	-	-	5,000	0.0	0.0	1,000	1,000	1,000
		640	DUES AND FEES	12,348	10,618	15,000	0.0	0.0	15,000	15,000	15,000
		651	LIABILITY INS	78,742	92,700	205,615	0.0	0.0	120,750	120,750	120,750
		653	PROPERTY INS PREM	89	106	100	0.0	0.0	100	100	100
670	TAXES/LICENSES	878	878	900	0.0	0.0	900	900	900		
		Total Function 2310		223,463	220,787	364,753			289,725	289,725	289,725
Total Fund 100				223,463	220,787	364,753			289,725	289,725	289,725

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2321 Office of the Superintendent Services

Function Description:

Office of the Superintendent Services. Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district. This function area includes all personnel and materials in the office of the chief executive officer.

Special Notes:

**Functions by Account Code
Budget 2022-23**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2321	112	CLASS SALARIES	-	-	39,042	0.0	1.0	48,131	48,131	48,131
		113	ADMINISTRATORS	151,500	154,999	166,382	1.0	1.0	336,564	336,564	202,711
		114	MGR CLASSIFIED	68,860	70,841	71,634	1.0	1.0	71,633	71,633	71,633
		133	STIPEND-TOP OF SCALE	-	-	1,433	0.0	0.0	1,433	1,433	1,433
		210	PERS DISTRICT T1/T2	21,960	22,498	30,321	0.0	0.0	32,759	32,759	32,759
		212	PERS PICKUP 6%	13,258	13,568	16,818	0.0	0.0	27,574	27,574	19,542
		216	PERS DISTRICT OPSPR	40,508	41,438	39,680	0.0	0.0	80,046	80,046	48,297
		220	SOC SEC ADMIN	15,826	16,398	20,479	0.0	0.0	31,833	31,833	21,571
		231	WRKRS COMP	888	904	1,214	0.0	0.0	1,401	1,401	1,015
		232	UNEMPLOY COMP	221	226	521	0.0	0.0	1,838	1,838	1,303
		240	MEDICAL	-	-	18,340	0.0	0.0	46,512	46,512	21,692
		241	VISION	894	891	1,141	0.0	0.0	1,507	1,507	1,507
		243	DENTAL	2,549	2,599	3,931	0.0	0.0	4,174	4,174	4,174
		244	HEALTH SAVINGS PLAN	399	399	399	0.0	0.0	411	411	411
		245	LIFE INSURANCE	803	803	3,473	0.0	0.0	6,031	6,031	5,303
		290	OTHER BENEFIT COSTS	23,568	26,068	27,718	0.0	0.0	27,843	27,843	27,843
		341	IN-DIST TRAVEL	609	-	300	0.0	0.0	300	300	300
		342	OUT-DIST TRAVEL	4,416	-	7,000	0.0	0.0	10,000	10,000	7,000
		359	OTHR COMMUNICATION SERV	514	494	500	0.0	0.0	500	500	500
		390	OTH GEN PROF TECH SRVS	788	450	500	0.0	0.0	500	500	500
		392	OTHR SERVICES - PHOTOCOPY	80	-	300	0.0	0.0	300	300	300
		410	CONSUMABLE SUPPLIES	1,767	1,379	3,000	0.0	0.0	3,000	3,000	3,000
		413	FOOD SUPPLIES	1,582	94	1,000	0.0	0.0	1,000	1,000	1,000
		440	PERIODICALS	352	831	400	0.0	0.0	400	400	400
		460	NONCONSUM ITEMS	267	1,053	500	0.0	0.0	500	500	500
		470	COMPUTER SOFTWR	60	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	-	2,000	0.0	0.0	2,000	2,000	2,000
		640	DUES AND FEES	-	-	3,000	0.0	0.0	3,000	3,000	3,000
Total Function 2321				351,668	355,932	461,027			741,191	741,191	527,824
Total Fund 100				351,668	355,932	461,027			741,191	741,191	527,824

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2410 Office of the Principal Services

Function Description:

Office of the Principal Services. Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.

Special Notes:

**Functions by Account Code
Budget 2022-23**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2410	112	CLASS SALARIES	1,103,272	1,114,042	1,189,288	39.2	40.2	1,247,662	1,247,662	1,247,662
		113	ADMINISTRATORS	3,360,547	3,532,962	3,597,350	34.2	34.2	3,699,199	3,699,199	3,699,199
		122	SUB CLASSIFIED	2,990	6,170	16,271	0.0	0.0	16,271	16,271	16,271
		130	OVERTIME SALARY	-	-	220	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	-	20,262	20,262	0.0	0.0	18,777	18,777	18,777
		137	EXTRA DUTY/HOURLY	2,972	2,657	4,184	0.0	0.0	4,096	4,096	4,096
		210	PERS DISTRICT T1/T2	813,825	871,060	658,317	0.0	0.0	706,079	706,079	706,079
		212	PERS PICKUP 6%	256,544	256,146	287,210	0.0	0.0	300,942	300,942	300,942
		216	PERS DISTRICT OPSPR	507,092	508,249	574,595	0.0	0.0	612,939	612,939	612,939
		220	SOC SEC ADMIN	336,408	350,949	367,517	0.0	0.0	385,015	385,015	385,015
		231	WRKRS COMP	18,468	19,229	20,408	0.0	0.0	15,739	15,739	15,739
		232	UNEMPLOY COMP	4,389	4,562	9,487	0.0	0.0	20,063	20,063	20,063
		240	MEDICAL	970,503	1,025,331	1,063,966	0.0	0.0	1,109,598	1,109,598	1,109,598
		241	VISION	39,053	36,661	39,054	0.0	0.0	40,015	40,015	40,015
		242	DISABILITY	127	-14	-	0.0	0.0	-	-	-
		243	DENTAL	105,710	104,646	112,611	0.0	0.0	109,287	109,287	109,287
		244	HEALTH SAVINGS PLAN	5,639	4,729	3,173	0.0	0.0	4,893	4,893	4,893
		245	LIFE INSURANCE	13,179	13,602	32,200	0.0	0.0	31,734	31,734	31,734
		246	HRA (HLTH REIMBURSEMENT)	17,696	-	18,940	0.0	0.0	-	-	-
		247	CHILDCARE	-	290	571	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	8,306	14,957	-	0.0	0.0	-	-	-
		271	POST RETIREMNT VISION	373	656	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	608	1,108	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	25,950	26,165	29,789	0.0	0.0	30,601	30,601	30,601
		312	INST PRGM IMPROV SERV	-	-	4,200	0.0	0.0	5,000	5,000	5,000
		322	REPAIR & MAINT SERVICE	56	382	5,171	0.0	0.0	5,200	5,200	5,200
		324	RENTALS	65,163	63,748	53,449	0.0	0.0	62,894	62,894	62,894
		329	OTHER PROPERTY SERVICES	-	776	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	6,789	3,527	5,100	0.0	0.0	4,600	4,600	4,600
		342	OUT-DIST TRAVEL	38,185	27,903	115,870	0.0	0.0	115,091	115,091	115,091
		344	ADMIN TRAVEL	1,840	903	3,600	0.0	0.0	3,600	3,600	3,600

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2410	351	TELEPHONE	49,219	47,932	41,750	0.0	0.0	46,000	46,000	46,000
		353	POSTAGE	31,105	21,890	29,350	0.0	0.0	26,765	26,765	26,765
		359	OTHR COMMUNICATION SERV	1,879	50	4,000	0.0	0.0	2,000	2,000	2,000
		380	NON-INSTR PROF/TECH	455	30	500	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	1,390	1,390	1,538	0.0	0.0	-	-	-
		389	OTHER NON-INSTR PROF/TECH	-	400	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	549	200	-	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	29,884	32,435	30,550	0.0	0.0	28,911	28,911	28,911
		410	CONSUMABLE SUPPLIES	78,911	83,432	83,847	0.0	0.0	120,598	120,598	120,598
		413	FOOD SUPPLIES	15,039	17,965	11,477	0.0	0.0	13,200	13,200	13,200
		427	TEXTBOOK ORIENTED MATERLS	-	2	-	0.0	0.0	-	-	-
		440	PERIODICALS	-	-	180	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	42,689	72,519	31,175	0.0	0.0	45,840	45,840	45,840
		470	COMPUTER SOFTWR	1,140	158	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	2,854	3,526	1,450	0.0	0.0	3,500	3,500	3,500
		630	UNRECOVERABLE BAD DEBT	3,720	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	26,656	27,411	27,150	0.0	0.0	27,225	27,225	27,225
		670	TAXES/LICENSES	-	161	-	0.0	0.0	-	-	-
Total Function 2410				7,991,177	8,321,162	8,495,771			8,863,333	8,863,333	8,863,333
Total Fund 100				7,991,177	8,321,162	8,495,771			8,863,333	8,863,333	8,863,333

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2520 Fiscal Services

Function Description:

Fiscal Services. Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

Special Notes:

Implementation of a new financial software, Tyler - Infinite Visions.

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2520	112	CLASS SALARIES	211,110	220,273	254,436	5.0	5.0	266,448	266,448	266,448
		113	ADMINISTRATORS	144,391	130,371	137,142	1.0	1.0	137,142	137,142	137,142
		114	MGR CLASSIFIED	213,404	243,172	318,319	4.0	3.0	230,816	230,816	230,816
		133	STIPEND-TOP OF SCALE	-	2,586	2,744	0.0	0.0	2,743	2,743	2,743
		137	EXTRA DUTY/HOURLY	3,057	-	42,506	0.0	0.0	47,995	47,995	47,995
		210	PERS DISTRICT T1/T2	26,752	33,647	41,263	0.0	0.0	16,452	16,452	16,452
		212	PERS PICKUP 6%	25,364	32,062	37,662	0.0	0.0	41,217	41,217	41,217
		216	PERS DISTRICT OPSPR	93,921	129,523	147,413	0.0	0.0	148,398	148,398	148,398
		220	SOC SEC ADMIN	42,360	44,516	51,782	0.0	0.0	53,441	53,441	53,441
		230	OTHER REQ PAYROLL COSTS	-	-	25	0.0	0.0	-	-	-
		231	WRKRS COMP	2,275	2,486	2,823	0.0	0.0	2,158	2,158	2,158
		232	UNEMPLOY COMP	561	591	1,448	0.0	0.0	2,748	2,748	2,748
		240	MEDICAL	104,054	103,183	126,413	0.0	0.0	121,486	121,486	121,486
		241	VISION	6,053	6,382	7,536	0.0	0.0	7,312	7,312	7,312
		243	DENTAL	16,811	17,670	21,083	0.0	0.0	18,115	18,115	18,115
		244	HEALTH SAVINGS PLAN	628	628	628	0.0	0.0	411	411	411
		245	LIFE INSURANCE	1,552	1,583	6,426	0.0	0.0	4,162	4,162	4,162
		246	HRA (HLTH REIMBURSEMENT)	-	-	2,053	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	1,142	-	-	0.0	0.0	-	-	-
		271	POST RETIREMNT VISION	53	-	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	132	-	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	1,010	935	1,859	0.0	0.0	1,835	1,835	1,835
		318	PROF & IMPR NON-INSTR	2,200	150	1,000	0.0	0.0	1,500	1,500	1,500
		322	REPAIR & MAINT SERVICE	-	-	250	0.0	0.0	250	250	250
		324	RENTALS	2,366	2,558	2,250	0.0	0.0	2,700	2,700	2,700
		329	OTHER PROPERTY SERVICES	1,738	1,766	170	0.0	0.0	1,800	1,800	1,800
		341	IN-DIST TRAVEL	441	115	400	0.0	0.0	400	400	400
		342	OUT-DIST TRAVEL	7,889	1,340	5,500	0.0	0.0	5,500	5,500	5,500
		353	POSTAGE	8,197	10,535	12,000	0.0	0.0	12,000	12,000	12,000
		354	ADVERTISING	-	-	-	0.0	0.0	1,200	1,200	1,200
		355	PRINTING BINDING	135	200	1,445	0.0	0.0	200	200	200

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2520	360	CHARTER SCHOOL PAYMENTS	251	-	-	0.0	0.0	-	-	-
		382	LEGAL SERVICES	709	358	12,000	0.0	0.0	10,000	10,000	10,000
		386	DATA PROCESSING SRVS	112,586	116,262	181,308	0.0	0.0	310,000	310,000	310,000
		387	STATISTICAL SERVICES	4,936	3,900	10,000	0.0	0.0	8,000	8,000	8,000
		389	OTHER NON-INSTR PROF/TECH	13,324	13,878	15,000	0.0	0.0	20,000	20,000	20,000
		390	OTH GEN PROF TECH SRVS	475	625	600	0.0	0.0	600	600	600
		391	MEDICAID CLAIMING SERVICE	20,912	-	28,000	0.0	0.0	35,000	35,000	35,000
		392	OTHR SERVICES - PHOTOCOPY	713	304	600	0.0	0.0	600	600	600
		410	CONSUMABLE SUPPLIES	5,236	5,610	6,000	0.0	0.0	6,000	6,000	6,000
		413	FOOD SUPPLIES	19	679	222	0.0	0.0	244	244	244
		460	NONCONSUM ITEMS	8,395	5,986	5,000	0.0	0.0	5,000	5,000	5,000
		470	COMPUTER SOFTWR	-	56,579	250,000	0.0	0.0	-	-	-
		480	COMPUTER HDW	1,506	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	7,062	5,002	5,000	0.0	0.0	6,250	6,250	6,250
		641	BANK FEES AND CHARGES	6,807	82	750	0.0	0.0	750	750	750
		670	TAXES/LICENSES	8	-	-	0.0	0.0	-	-	-
		Total Function 2520				1,100,534	1,195,536	1,741,056			1,530,873
Total Fund 100				1,100,534	1,195,536	1,741,056			1,530,873	1,530,873	1,530,873

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2528 Risk Management Services

Function Description:

Risk Management Services. Activities involving the systematic identification an evaluation of exposure to loss within the district and selection of the most appropriate method for managing those exposures. Includes activities such as insurance program administration and loss prevention.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2528	113	ADMINISTRATORS	124,167	127,737	134,348	1.0	1.0	134,347	134,347	134,347
		133	STIPEND-TOP OF SCALE	-	2,533	2,688	0.0	0.0	2,687	2,687	2,687
		137	EXTRA DUTY/HOURLY	-	-	2,441	0.0	0.0	3,001	3,001	3,001
		210	PERS DISTRICT T1/T2	40,059	41,715	37,663	0.0	0.0	37,008	37,008	37,008
		212	PERS PICKUP 6%	7,504	7,805	8,423	0.0	0.0	8,456	8,456	8,456
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	712	712	712
		220	SOC SEC ADMIN	9,473	9,929	10,595	0.0	0.0	10,933	10,933	10,933
		231	WRKRS COMP	13,236	2,396	75,557	0.0	0.0	75,445	75,445	75,445
		232	UNEMPLOY COMP	121	125	273	0.0	0.0	564	564	564
		240	MEDICAL	6,260	6,370	6,643	0.0	0.0	6,693	6,693	6,693
		241	VISION	236	235	235	0.0	0.0	235	235	235
		243	DENTAL	797	797	796	0.0	0.0	789	789	789
		245	LIFE INSURANCE	428	428	2,408	0.0	0.0	2,408	2,408	2,408
		246	HRA (HLTH REIMBURSEMENT)	553	-	586	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	900	900	900	0.0	0.0	900	900	900
		318	PROF & IMPR NON-INSTR	595	50	1,500	0.0	0.0	2,000	2,000	2,000
		322	REPAIR & MAINT SERVICE	125	447	4,000	0.0	0.0	2,500	2,500	2,500
		324	RENTALS	-	-	1,500	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	318	981	1,132	0.0	0.0	1,500	1,500	1,500
		342	OUT-DIST TRAVEL	1,401	263	5,000	0.0	0.0	5,000	5,000	5,000
		353	POSTAGE	7	15	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	4,688	-	-	0.0	0.0	-	-	-
		389	OTHER NON-INSTR PROF/TECH	500	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	7,680	7,795	10,000	0.0	0.0	10,000	10,000	10,000
		392	OTHR SERVICES - PHOTOCOPY	223	246	66	0.0	0.0	1,000	1,000	1,000
		410	CONSUMABLE SUPPLIES	50,243	39,344	20,000	0.0	0.0	35,000	35,000	35,000
		413	FOOD SUPPLIES	463	839	300	0.0	0.0	1,000	1,000	1,000
460	NONCONSUM ITEMS	13,861	20,279	15,000	0.0	0.0	20,000	20,000	20,000		
480	COMPUTER HDW	2,412	-	-	0.0	0.0	-	-	-		
520	BLDG	-	2,485	-	0.0	0.0	-	-	-		

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2528		ACQUISITION/IMPRVMT								
		530	GROUNDS IMPROVEMENT	-	10,121	5,000	0.0	0.0	5,000	5,000	5,000
		540	DEPRECIABLE EQUIPMENT	-	-	25,000	0.0	0.0	20,000	20,000	20,000
		542	REPLACEMENT EQUIP	-	-	10,000	0.0	0.0	20,000	20,000	20,000
		640	DUES AND FEES	-	220	220	0.0	0.0	-	-	-
		Total Function 2528			286,250	284,056	382,274			407,178	407,178
Total Fund 100				286,250	284,056	382,274			407,178	407,178	407,178

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2542 Care and Upkeep of Buildings Services

Function Description:

Care and Upkeep of Buildings Services. Activities concerned with keeping a physical plant clean and ready for daily use. Included are: operating the heating, lighting, and ventilation systems; and rental and lease of buildings.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2542	112	CLASS SALARIES	1,661,436	1,693,762	1,919,046	54.2	54.8	1,972,561	1,972,561	1,972,561
		119	SUMMER EMPLOYEES	6,352	3,087	3,818	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	49,332	72,722	73,389	0.0	0.0	73,390	73,390	73,390
		130	OVERTIME SALARY	18	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	21,269	19,729	16,283	0.0	0.0	17,996	17,996	17,996
		210	PERS DISTRICT T1/T2	106,224	108,979	102,699	0.0	0.0	103,723	103,723	103,723
		212	PERS PICKUP 6%	94,340	99,349	106,096	0.0	0.0	123,044	123,044	123,044
		215	PY PERS RECONCIL.	8	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	332,050	354,001	340,723	0.0	0.0	397,868	397,868	397,868
		220	SOC SEC ADMIN	127,540	131,085	142,889	0.0	0.0	157,892	157,892	157,892
		231	WRKRS COMP	47,856	49,034	54,219	0.0	0.0	43,574	43,574	43,574
		232	UNEMPLOY COMP	1,665	1,707	3,807	0.0	0.0	8,256	8,256	8,256
		240	MEDICAL	521,288	528,473	550,322	0.0	0.0	512,027	512,027	512,027
		241	VISION	18,927	19,404	19,939	0.0	0.0	18,241	18,241	18,241
		243	DENTAL	52,573	51,669	53,015	0.0	0.0	48,336	48,336	48,336
		322	REPAIR & MAINT SERVICE	37,661	87,979	32,215	0.0	0.0	55,524	55,524	55,524
		324	RENTALS	6,918	5,436	1,550	0.0	0.0	800	800	800
		325	ELECTRICITY	763,132	725,245	946,300	0.0	0.0	946,300	946,300	946,300
		326	BUILDING FUEL	274,523	336,718	379,000	0.0	0.0	385,000	385,000	385,000
		327	WATER & SEWAGE	214,502	204,217	284,500	0.0	0.0	314,000	314,000	314,000
		328	GARBAGE	157,496	158,470	187,400	0.0	0.0	188,700	188,700	188,700
		341	IN-DIST TRAVEL	269	183	76	0.0	0.0	226	226	226
		351	TELEPHONE	33,349	28,874	39,700	0.0	0.0	39,700	39,700	39,700
		353	POSTAGE	-	37	1,500	0.0	0.0	1,500	1,500	1,500
		383	ARCH/ENG SERVICES	8,240	12,842	8,163	0.0	0.0	50,000	50,000	50,000
		390	OTH GEN PROF TECH SRVS	-	1,898	3,500	0.0	0.0	2,500	2,500	2,500
		410	CONSUMABLE SUPPLIES	166,789	148,195	143,191	0.0	0.0	147,164	147,164	147,164
		412	VEHICLE SUPPLIES	-	-	500	0.0	0.0	500	500	500
		413	FOOD SUPPLIES	20	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	27,817	40,668	14,700	0.0	0.0	11,500	11,500	11,500
		480	COMPUTER HDW	-	13,519	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2542	520	BLDG ACQUISITION/IMPRVMT	42,428	49,111	315,661	0.0	0.0	220,000	220,000	220,000
		530	GROUNDS IMPROVEMENT	-	14,404	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	18,407	-	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	-	24,952	-	0.0	0.0	-	-	-
		640	DUES AND FEES	629	300	-	0.0	0.0	-	-	-
		655	JUD/SETTLEMENT DISTRICT	-	2,000	-	0.0	0.0	-	-	-
		670	TAXES/LICENSES	457	471	570	0.0	0.0	570	570	570
Total Function 2542				4,793,514	4,988,520	5,744,772			5,840,892	5,840,892	5,840,892
Total Fund 100				4,793,514	4,988,520	5,744,772			5,840,892	5,840,892	5,840,892

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2543 Care and Upkeep of Grounds Services

Function Description:

Care and Upkeep of Grounds Services. Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

Special Notes:

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Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2543	322	REPAIR & MAINT SERVICE	23,274	42,850	26,500	0.0	0.0	39,900	39,900	39,900
		324	RENTALS	9,037	5,650	8,400	0.0	0.0	6,500	6,500	6,500
		328	GARBAGE	-	275	-	0.0	0.0	-	-	-
		329	OTHER PROPERTY SERVICES	-	1,956	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	82	38	250	0.0	0.0	250	250	250
		380	NON-INSTR PROF/TECH	-	-	500	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	-	2,435	5,850	0.0	0.0	6,000	6,000	6,000
		390	OTH GEN PROF TECH SRVS	14,937	15,205	15,000	0.0	0.0	15,000	15,000	15,000
		410	CONSUMABLE SUPPLIES	21,283	18,300	36,500	0.0	0.0	35,600	35,600	35,600
		460	NONCONSUM ITEMS	31,727	31,802	31,768	0.0	0.0	30,847	30,847	30,847
		520	BLDG ACQUISITION/IMPRVMT	14,539	-	-	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	57,530	49,529	109,916	0.0	0.0	105,000	105,000	105,000
		541	INITIAL ADDTL EQUIP	-	9,573	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	2,250	-	-	0.0	0.0	5,000	5,000	5,000
		620	INTEREST	4	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	1,932	1,715	2,300	0.0	0.0	2,500	2,500	2,500
		670	TAXES/LICENSES	2,573	2,633	2,600	0.0	0.0	2,600	2,600	2,600
Total Function 2543				179,167	181,961	239,584			249,197	249,197	249,197
Total Fund 100				179,167	181,961	239,584			249,197	249,197	249,197

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

2544 Maintenance

Function Description:

Maintenance. Expenditures for activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

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Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2544	112	CLASS SALARIES	684,845	573,483	797,776	13.1	13.0	842,598	842,598	842,598
		114	MGR CLASSIFIED	102,699	115,297	153,060	1.8	1.8	155,356	155,356	155,356
		119	SUMMER EMPLOYEES	57,515	26,209	48,001	0.0	0.0	34,999	34,999	34,999
		122	SUB CLASSIFIED	67	-	3,675	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	26,475	92	8,399	0.0	0.0	7,998	7,998	7,998
		210	PERS DISTRICT T1/T2	39,720	43,235	40,498	0.0	0.0	41,362	41,362	41,362
		212	PERS PICKUP 6%	48,005	40,274	59,584	0.0	0.0	62,930	62,930	62,930
		216	PERS DISTRICT OPSPR	179,700	142,538	202,388	0.0	0.0	212,214	212,214	212,214
		220	SOC SEC ADMIN	66,233	54,482	76,108	0.0	0.0	80,426	80,426	80,426
		231	WRKRS COMP	21,755	18,409	25,988	0.0	0.0	21,407	21,407	21,407
		232	UNEMPLOY COMP	864	707	1,965	0.0	0.0	4,195	4,195	4,195
		240	MEDICAL	265,996	261,984	267,948	0.0	0.0	255,074	255,074	255,074
		241	VISION	6,999	6,554	6,744	0.0	0.0	6,044	6,044	6,044
		243	DENTAL	20,549	19,975	20,362	0.0	0.0	18,123	18,123	18,123
		244	HEALTH SAVINGS PLAN	840	840	918	0.0	0.0	1,024	1,024	1,024
		245	LIFE INSURANCE	562	562	2,463	0.0	0.0	3,153	3,153	3,153
		247	CHILDCARE	-	993	1,074	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	7,650	7,650	7,875	0.0	0.0	7,875	7,875	7,875
		310	INST/PROF/TECH SERVICES	-	-	500	0.0	0.0	5,000	5,000	5,000
		322	REPAIR & MAINT SERVICE	51,422	19,738	40,000	0.0	0.0	40,000	40,000	40,000
		324	RENTALS	9,254	10,586	12,000	0.0	0.0	12,000	12,000	12,000
		325	ELECTRICITY	3,962	3,886	5,000	0.0	0.0	4,500	4,500	4,500
		326	BUILDING FUEL	2,394	1,583	2,000	0.0	0.0	2,200	2,200	2,200
		327	WATER & SEWAGE	87	85	4,000	0.0	0.0	2,000	2,000	2,000
		328	GARBAGE	3,352	2,165	2,500	0.0	0.0	2,500	2,500	2,500
		329	OTHER PROPERTY SERVICES	4,850	-	2,000	0.0	0.0	2,000	2,000	2,000
		341	IN-DIST TRAVEL	1,403	34	2,000	0.0	0.0	2,000	2,000	2,000
		342	OUT-DIST TRAVEL	5,122	1,761	3,000	0.0	0.0	3,000	3,000	3,000
		351	TELEPHONE	1,809	1,836	2,600	0.0	0.0	2,600	2,600	2,600
		353	POSTAGE	-	106	132	0.0	0.0	140	140	140
354	ADVERTISING	-	-	50	0.0	0.0	-	-	-		

Functions by Account Code
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KLAMATH COUNTY SCHOOL DISTRICT

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Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2544	359	OTHR COMMUNICATION SERV	4,222	4,415	5,000	0.0	0.0	5,000	5,000	5,000
		383	ARCH/ENG SERVICES	67,893	35,426	30,000	0.0	0.0	36,000	36,000	36,000
		390	OTH GEN PROF TECH SRVS	50,567	45,009	65,000	0.0	0.0	65,000	65,000	65,000
		392	OTHR SERVICES - PHOTOCOPY	402	169	500	0.0	0.0	450	450	450
		410	CONSUMABLE SUPPLIES	103,289	123,261	110,000	0.0	0.0	110,000	110,000	110,000
		412	VEHICLE SUPPLIES	777	245	1,500	0.0	0.0	1,200	1,200	1,200
		413	FOOD SUPPLIES	1,272	681	402	0.0	0.0	400	400	400
		417	TIRES	-	2,440	1,500	0.0	0.0	2,000	2,000	2,000
		419	FUEL - TRANSPORTATION	39,613	42,093	45,000	0.0	0.0	45,000	45,000	45,000
		460	NONCONSUM ITEMS	173,261	95,032	140,000	0.0	0.0	140,000	140,000	140,000
		470	COMPUTER SOFTWR	42	-	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	101,513	34,042	100,000	0.0	0.0	100,000	100,000	100,000
		530	GROUNDS IMPROVEMENT	114,418	228	-	0.0	0.0	-	-	-
		540	DEPRECIABLE EQUIPMENT	-	6,700	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	63,783	9,950	126,680	0.0	0.0	127,000	127,000	127,000
		542	REPLACEMENT EQUIP	37,090	-	40,000	0.0	0.0	40,000	40,000	40,000
		640	DUES AND FEES	7,730	8,389	8,000	0.0	0.0	8,500	8,500	8,500
		651	LIABILITY INS	241	-	-	0.0	0.0	-	-	-
		653	PROPERTY INS PREM	211,586	252,364	295,150	0.0	0.0	300,000	300,000	300,000
		659	OTHR INS/JUDGEMENTS	301	-	-	0.0	0.0	-	-	-
Total Function 2544				2,592,130	2,015,506	2,769,339			2,813,267	2,813,267	2,813,267
Total Fund 100				2,592,130	2,015,506	2,769,339			2,813,267	2,813,267	2,813,267

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2546 Security Services

Function Description:

Security Services. Activities concerned with maintaining security and safety of school property.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2546	390	OTH GEN PROF TECH SRVS	-	-	4,500	0.0	0.0	-	-	-
			Total Function 2546	-	-	4,500			-	-	-
			Total Fund 100	0	0	4,500			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

2550 Student Transportation Services

Function Description:

Student Transportation Services. Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities. Area Code 320 must be used with 2558 functions to designate Special Education costs. Charge insurance costs related to transportation to this function, including property and liability.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2550	112	CLASS SALARIES	1,089,618	1,142,005	1,465,961	37.3	39.9	1,587,726	1,587,726	1,587,726
		114	MGR CLASSIFIED	90,818	95,008	107,479	1.0	1.0	109,628	109,628	109,628
		119	SUMMER EMPLOYEES	8,901	29,750	31,222	0.0	0.0	25,002	25,002	25,002
		122	SUB CLASSIFIED	60,361	51,157	82,412	0.0	0.0	82,412	82,412	82,412
		130	OVERTIME SALARY	-	166	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	-	-	2,150	0.0	0.0	2,150	2,150	2,150
		136	EXTRA BUS TRIPS	136,584	59,318	283,360	0.0	0.0	283,360	283,360	283,360
		137	EXTRA DUTY/HOURLY	76,655	103,691	115,884	0.0	0.0	130,006	130,006	130,006
		148	TAXABLE MEALS	3,311	2,215	5,000	0.0	0.0	5,000	5,000	5,000
		210	PERS DISTRICT T1/T2	78,791	76,941	80,513	0.0	0.0	79,522	79,522	79,522
		212	PERS PICKUP 6%	78,471	81,640	101,172	0.0	0.0	129,563	129,563	129,563
		215	PY PERS RECONCIL.	0	349	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	282,501	302,830	349,171	0.0	0.0	456,561	456,561	456,561
		220	SOC SEC ADMIN	109,030	110,047	130,049	0.0	0.0	170,019	170,019	170,019
		231	WRKRS COMP	52,401	49,537	55,474	0.0	0.0	43,902	43,902	43,902
		232	UNEMPLOY COMP	1,433	1,441	3,275	0.0	0.0	8,885	8,885	8,885
		240	MEDICAL	178,569	175,360	185,845	0.0	0.0	195,590	195,590	195,590
		241	VISION	21,402	20,877	21,369	0.0	0.0	18,329	18,329	18,329
		243	DENTAL	51,754	51,161	52,095	0.0	0.0	46,752	46,752	46,752
		244	HEALTH SAVINGS PLAN	303	303	303	0.0	0.0	-	-	-
		245	LIFE INSURANCE	374	374	1,664	0.0	0.0	1,664	1,664	1,664
		290	OTHER BENEFIT COSTS	900	900	900	0.0	0.0	900	900	900
		318	PROF & IMPR NON-INSTR	-	-	600	0.0	0.0	800	800	800
		322	REPAIR & MAINT SERVICE	63,142	28,366	50,000	0.0	0.0	52,500	52,500	52,500
		324	RENTALS	1,743	4,058	4,000	0.0	0.0	5,000	5,000	5,000
		325	ELECTRICITY	16,320	14,314	20,000	0.0	0.0	20,000	20,000	20,000
		326	BUILDING FUEL	5,147	3,765	5,000	0.0	0.0	5,000	5,000	5,000
		327	WATER & SEWAGE	994	1,188	2,000	0.0	0.0	2,000	2,000	2,000
		328	GARBAGE	1,016	3,007	2,000	0.0	0.0	2,000	2,000	2,000
		331	REIMBUR STUDENT TRANS	684	-	3,000	0.0	0.0	5,000	5,000	5,000
		341	IN-DIST TRAVEL	3,014	2,441	5,500	0.0	0.0	7,000	7,000	7,000

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2550	342	OUT-DIST TRAVEL	6,953	2,545	7,500	0.0	0.0	9,000	9,000	9,000
		351	TELEPHONE	5,864	7,270	6,000	0.0	0.0	8,000	8,000	8,000
		353	POSTAGE	191	277	600	0.0	0.0	600	600	600
		354	ADVERTISING	88	129	500	0.0	0.0	1,000	1,000	1,000
		355	PRINTING BINDING	-	-	500	0.0	0.0	500	500	500
		359	OTHR COMMUNICATION SERV	12,136	20,631	20,000	0.0	0.0	24,000	24,000	24,000
		382	LEGAL SERVICES	14,710	-	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	-	1,190	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	24,116	19,025	28,000	0.0	0.0	30,000	30,000	30,000
		392	OTHR SERVICES - PHOTOCOPY	482	2,027	2,000	0.0	0.0	2,100	2,100	2,100
		410	CONSUMABLE SUPPLIES	9,940	11,434	15,500	0.0	0.0	17,000	17,000	17,000
		412	VEHICLE SUPPLIES	239,893	208,959	250,000	0.0	0.0	250,000	250,000	250,000
		413	FOOD SUPPLIES	2,162	2,120	1,500	0.0	0.0	2,200	2,200	2,200
		417	TIRES	27,592	31,774	45,000	0.0	0.0	45,000	45,000	45,000
		419	FUEL - TRANSPORTATION	283,616	290,071	400,000	0.0	0.0	450,000	450,000	450,000
		460	NONCONSUM ITEMS	8,974	10,026	11,000	0.0	0.0	11,000	11,000	11,000
		470	COMPUTER SOFTWR	3,320	4,570	-	0.0	0.0	6,000	6,000	6,000
		480	COMPUTER HDW	-	2,836	-	0.0	0.0	3,000	3,000	3,000
		520	BLDG ACQUISITION/IMPRVMNT	-	13,382	-	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	-	4,760	-	0.0	0.0	30,000	30,000	30,000
		541	INITIAL ADDTL EQUIP	-	7,895	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	668,253	1,548,268	982,628	0.0	0.0	964,000	964,000	964,000
		630	UNRECOVERABLE BAD DEBT	608	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	5,147	6,339	6,636	0.0	0.0	7,000	7,000	7,000
		651	LIABILITY INS	122,952	143,279	281,527	0.0	0.0	298,852	298,852	298,852
		653	PROPERTY INS PREM	232,850	276,977	277,000	0.0	0.0	277,000	277,000	277,000
		655	JUD/SETTLEMENT DISTRICT	-	1,000	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2022-23

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2550	659	OTHR INS/JUDGEMENTS	-	100	-	0.0	0.0	-	-	-
		670	TAXES/LICENSES	23	23	100	0.0	0.0	500	500	500
	Total Function 2550			4,084,108	5,029,117	5,503,389			5,913,023	5,913,023	5,913,023
Total Fund 100				4,084,108	5,029,117	5,503,389			5,913,023	5,913,023	5,913,023

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

2558 Special Education Transportation Services

Function Description:

Special Education Transportation Services. Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here. Insurance costs should be allocated between regular and special education transportation. Use Area Code 320, Special Education Maintenance of Effort.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2558	112	CLASS SALARIES	396,027	399,491	395,085	12.8	10.0	333,814	333,814	333,814
		119	SUMMER EMPLOYEES	17,698	15,055	22,572	0.0	0.0	20,002	20,002	20,002
		122	SUB CLASSIFIED	24,922	17,812	23,674	0.0	0.0	23,815	23,815	23,815
		136	EXTRA BUS TRIPS	516	-	18,554	0.0	0.0	5,000	5,000	5,000
		137	EXTRA DUTY/HOURLY	46,135	22,027	66,259	0.0	0.0	65,996	65,996	65,996
		210	PERS DISTRICT T1/T2	53,379	52,689	46,169	0.0	0.0	46,282	46,282	46,282
		212	PERS PICKUP 6%	27,777	26,052	31,414	0.0	0.0	26,918	26,918	26,918
		216	PERS DISTRICT OPSPR	78,757	72,620	86,427	0.0	0.0	65,498	65,498	65,498
		220	SOC SEC ADMIN	35,714	33,438	40,053	0.0	0.0	34,320	34,320	34,320
		231	WRKRS COMP	12,744	11,379	10,943	0.0	0.0	6,076	6,076	6,076
		232	UNEMPLOY COMP	471	441	698	0.0	0.0	1,795	1,795	1,795
		240	MEDICAL	81,450	77,295	82,162	0.0	0.0	62,146	62,146	62,146
		241	VISION	3,811	4,076	4,216	0.0	0.0	3,421	3,421	3,421
		243	DENTAL	7,670	8,786	9,081	0.0	0.0	7,647	7,647	7,647
		331	REIMBUR STUDENT TRANS	11,476	10,429	7,000	0.0	0.0	16,000	16,000	16,000
		341	IN-DIST TRAVEL	2,995	1,149	3,000	0.0	0.0	3,000	3,000	3,000
		410	CONSUMABLE SUPPLIES	30	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	120	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	814	-	-	0.0	0.0	-	-	-
Total Function 2558				802,506	752,738	847,307			721,729	721,729	721,729
Total Fund 100				802,506	752,738	847,307			721,729	721,729	721,729

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

2572 Purchasing Services

Function Description:

Purchasing Services. Activities of purchasing supplies, furniture, equipment, and materials, used in school or district operation.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2572	640	DUES AND FEES	-	-	2,000	0.0	0.0	2,000	2,000	2,000
			Total Function 2572	-	-	2,000			2,000	2,000	2,000
Total Fund 100				0	0	2,000			2,000	2,000	2,000

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

2573 Warehouse and Distribution Services

Function Description:

Warehouse and Distribution Services. The operation of the system-wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail.

Special Notes:

The employees are responsible for the operation of the system-wide activities of receiving, storing and distributing supplies, furniture, equipment, materials and mail. A delivery truck travels a 55 mile route each day to collect and deliver mail and materials. The warehouse also sells to other districts and private schools in the county. They are charged a markup that covers the cost of providing the service.

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2573	112	CLASS SALARIES	46,756	54,355	82,546	1.7	2.4	86,317	86,317	86,317
		114	MGR CLASSIFIED	55,230	56,576	63,560	1.0	1.0	64,513	64,513	64,513
		122	SUB CLASSIFIED	8,995	412	755	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	1,044	6,000	5,996	0.0	0.0	2,503	2,503	2,503
		210	PERS DISTRICT T1/T2	5,576	5,810	4,892	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	6,152	6,648	7,544	0.0	0.0	9,200	9,200	9,200
		216	PERS DISTRICT OPSPR	22,624	24,631	28,812	0.0	0.0	36,370	36,370	36,370
		220	SOC SEC ADMIN	8,147	8,364	10,688	0.0	0.0	11,783	11,783	11,783
		231	WRKRS COMP	2,647	2,986	4,011	0.0	0.0	3,276	3,276	3,276
		232	UNEMPLOY COMP	111	116	349	0.0	0.0	613	613	613
		240	MEDICAL	34,473	36,538	46,088	0.0	0.0	50,238	50,238	50,238
		241	VISION	1,686	1,593	1,740	0.0	0.0	1,829	1,829	1,829
		243	DENTAL	4,745	4,959	5,714	0.0	0.0	6,164	6,164	6,164
		245	LIFE INSURANCE	374	374	1,064	0.0	0.0	1,064	1,064	1,064
		322	REPAIR & MAINT SERVICE	35	83	500	0.0	0.0	500	500	500
		324	RENTALS	855	849	1,000	0.0	0.0	1,000	1,000	1,000
		341	IN-DIST TRAVEL	-	-	427	0.0	0.0	100	100	100
		390	OTH GEN PROF TECH SRVS	-	200	400	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	48	332	200	0.0	0.0	100	100	100
		410	CONSUMABLE SUPPLIES	-20,932	5,726	9,288	0.0	0.0	6,500	6,500	6,500
		412	VEHICLE SUPPLIES	-	-	50	0.0	0.0	-	-	-
		419	FUEL - TRANSPORTATION	2,989	2,487	2,800	0.0	0.0	3,500	3,500	3,500
		460	NONCONSUM ITEMS	2,563	17,341	16,000	0.0	0.0	6,000	6,000	6,000
		480	COMPUTER HDW	-	-	350	0.0	0.0	300	300	300
		499	WAREHOUSE OFFSET	99,979	86,005	100,000	0.0	0.0	100,000	100,000	100,000
		542	REPLACEMENT EQUIP	-	-	28,637	0.0	0.0	25,000	25,000	25,000
		630	UNRECOVERABLE BAD DEBT	170	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	-	500	0.0	0.0	-	-	-
Total Function 2573				284,265	322,384	423,912			416,870	416,870	416,870
Total Fund 100				284,265	322,384	423,912			416,870	416,870	416,870

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

2574 Printing, Publishing, and Duplicating Services

Function Description:

Printing, Publishing, and Duplicating Services. Activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2574	112	CLASS SALARIES	92,488	81,680	88,606	2.0	2.0	88,899	88,899	88,899
		119	SUMMER EMPLOYEES	-	4,497	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	4,658	5,171	5,251	0.0	0.0	5,334	5,334	5,334
		216	PERS DISTRICT OPSPR	20,633	22,906	20,757	0.0	0.0	21,087	21,087	21,087
		220	SOC SEC ADMIN	6,935	6,432	6,683	0.0	0.0	6,801	6,801	6,801
		231	WRKRS COMP	2,589	2,420	2,462	0.0	0.0	1,934	1,934	1,934
		232	UNEMPLOY COMP	91	86	177	0.0	0.0	356	356	356
		240	MEDICAL	27,073	34,416	36,046	0.0	0.0	36,352	36,352	36,352
		241	VISION	972	1,010	1,009	0.0	0.0	727	727	727
		243	DENTAL	3,664	3,640	3,639	0.0	0.0	3,606	3,606	3,606
		324	RENTALS	40,872	64,368	65,000	0.0	0.0	67,600	67,600	67,600
		355	PRINTING BINDING	-	-	15,085	0.0	0.0	15,839	15,839	15,839
		392	OTHR SERVICES - PHOTOCOPY	43,983	26,897	25,000	0.0	0.0	26,250	26,250	26,250
		410	CONSUMABLE SUPPLIES	68,888	46,389	75,000	0.0	0.0	75,000	75,000	75,000
		460	NONCONSUM ITEMS	-	572	2,000	0.0	0.0	2,000	2,000	2,000
		630	UNRECOVERABLE BAD DEBT	765	-	-	0.0	0.0	-	-	-
Total Function 2574				313,610	300,484	346,716			351,784	351,784	351,784
Total Fund 100				313,610	300,484	346,716			351,784	351,784	351,784

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2610 Direction of Central Support Services

Function Description:

Direction of Central Support Services. Activities concerned with directing and managing the central support services as a group.

Special Notes:

This function accounts for the Director of Operations.

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2610	113	ADMINISTRATORS	-	-	-	0.0	1.0	-	-	133,853
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	-	-	8,031
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	-	-	31,750
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	-	-	10,263
		231	WRKRS COMP	-	-	-	0.0	0.0	-	-	385
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	-	-	535
		240	MEDICAL	-	-	-	0.0	0.0	-	-	24,821
		245	LIFE INSURANCE	-	-	-	0.0	0.0	-	-	728
		342	OUT-DIST TRAVEL	-	-	-	0.0	0.0	-	-	3,000
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	-	-	5,000
		460	NONCONSUM ITEMS	-	-	-	0.0	0.0	-	-	5,000
		Total Function 2610				-	-	-			-
Total Fund 100				0	0	0			0	0	223,366

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

2626 Grant Writing

Function Description:

Grant Writing. Activities concerned with seeking, writing and submitting grants for the district.

Special Notes:

This function accounts for the Public Relations/Grant Writer position.

**Functions by Account Code
Budget 2022-23**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2626	112	CLASS SALARIES	64,196	67,224	72,031	1.0	1.0	74,173	74,173	74,173
		212	PERS PICKUP 6%	3,885	4,069	4,359	0.0	0.0	4,486	4,486	4,486
		216	PERS DISTRICT OPSPR	17,210	18,028	17,229	0.0	0.0	17,736	17,736	17,736
		220	SOC SEC ADMIN	4,934	5,122	5,506	0.0	0.0	5,720	5,720	5,720
		231	WRKRS COMP	269	279	311	0.0	0.0	248	248	248
		232	UNEMPLOY COMP	65	68	146	0.0	0.0	299	299	299
		240	MEDICAL	12,307	12,756	13,286	0.0	0.0	13,382	13,382	13,382
		241	VISION	353	315	315	0.0	0.0	315	315	315
		243	DENTAL	1,173	1,057	1,057	0.0	0.0	1,047	1,047	1,047
		290	OTHER BENEFIT COSTS	600	600	600	0.0	0.0	600	600	600
		341	IN-DIST TRAVEL	10	-	1,000	0.0	0.0	1,000	1,000	1,000
		342	OUT-DIST TRAVEL	125	-	200	0.0	0.0	200	200	200
		410	CONSUMABLE SUPPLIES	276	593	1,000	0.0	0.0	1,000	1,000	1,000
		460	NONCONSUM ITEMS	-	2,836	4,000	0.0	0.0	4,000	4,000	4,000
Total Function 2626				105,403	112,949	121,039			124,206	124,206	124,206
Total Fund 100				105,403	112,949	121,039			124,206	124,206	124,206

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2633 Public Information Services - Webmaster

Function Description:

Public Information Services - Webmaster. Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.

Special Notes:

This function accounts for the Webmaster.

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2633	112	CLASS SALARIES	-	43,752	53,561	1.0	1.0	55,162	55,162	55,162
		212	PERS PICKUP 6%	-	2,625	3,214	0.0	0.0	3,310	3,310	3,310
		216	PERS DISTRICT OPSPR	-	11,629	12,705	0.0	0.0	13,084	13,084	13,084
		220	SOC SEC ADMIN	-	3,337	4,096	0.0	0.0	4,220	4,220	4,220
		231	WRKRS COMP	-	187	228	0.0	0.0	173	173	173
		232	UNEMPLOY COMP	-	44	108	0.0	0.0	221	221	221
		240	MEDICAL	-	17,175	20,144	0.0	0.0	20,240	20,240	20,240
		241	VISION	-	636	864	0.0	0.0	891	891	891
		243	DENTAL	-	2,274	2,598	0.0	0.0	2,575	2,575	2,575
		341	IN-DIST TRAVEL	-	210	-	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	-	41,200	20,000	0.0	0.0	10,000	10,000	10,000
		410	CONSUMABLE SUPPLIES	-	-	1,500	0.0	0.0	1,500	1,500	1,500
		470	COMPUTER SOFTWR	-	3,880	14,374	0.0	0.0	2,500	2,500	2,500
		480	COMPUTER HDW	-	-	299	0.0	0.0	300	300	300
		Total Function 2633				-	126,949	133,691			114,175
Total Fund 100				0	126,949	133,691			114,175	114,175	114,175

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

2641 Staff Services – Service Area Direction (Personnel Direction)

Function Description:

Staff Services – Service Area Direction (Personnel Direction). Activities of directing and managing staff services.

Special Notes:

Functions by Account Code
Budget 2022-23

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2641	112	CLASS SALARIES	-	29,119	15,898	1.0	0.0	-	-	-
		113	ADMINISTRATORS	132,048	138,621	243,810	2.0	1.0	138,030	138,030	138,030
		114	MGR CLASSIFIED	115,809	123,891	137,146	2.0	2.0	138,128	138,128	138,128
		122	SUB CLASSIFIED	-	-	-	0.0	0.0	3,000	3,000	3,000
		133	STIPEND-TOP OF SCALE	-	449	-	0.0	0.0	1,433	1,433	1,433
		137	EXTRA DUTY/HOURLY	2,165	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	42,583	44,309	30,970	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	15,037	10,564	15,638	0.0	0.0	16,997	16,997	16,997
		216	PERS DISTRICT OPSPR	31,278	40,670	61,821	0.0	0.0	67,196	67,196	67,196
		220	SOC SEC ADMIN	19,110	21,449	28,963	0.0	0.0	21,750	21,750	21,750
		231	WRKRS COMP	1,034	1,200	1,552	0.0	0.0	943	943	943
		232	UNEMPLOY COMP	246	287	678	0.0	0.0	1,133	1,133	1,133
		240	MEDICAL	33,273	55,326	64,659	0.0	0.0	40,869	40,869	40,869
		241	VISION	955	1,849	2,411	0.0	0.0	2,021	2,021	2,021
		242	DISABILITY	-	-	36	0.0	0.0	-	-	-
		243	DENTAL	3,075	5,639	7,194	0.0	0.0	6,749	6,749	6,749
		244	HEALTH SAVINGS PLAN	1,403	1,456	1,456	0.0	0.0	69	69	69
		245	LIFE INSURANCE	1,177	1,177	4,220	0.0	0.0	2,197	2,197	2,197
		246	HRA (HLTH REIMBURSEMENT)	553	-	1,106	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	1,008	1,008	2,952	0.0	0.0	2,808	2,808	2,808
		310	INST/PROF/TECH SERVICES	1,019	-	-	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	695	1,014	900	0.0	0.0	-	-	-
		324	RENTALS	-1,270	-	5,000	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	257	443	1,500	0.0	0.0	1,500	1,500	1,500
		342	OUT-DIST TRAVEL	7,488	2,430	13,500	0.0	0.0	11,400	11,400	11,400
		354	ADVERTISING	304	-	-	0.0	0.0	-	-	-
		355	PRINTING BINDING	340	-	500	0.0	0.0	500	500	500
		389	OTHER NON-INSTR PROF/TECH	-	20	-	0.0	0.0	5,000	5,000	5,000
		390	OTH GEN PROF TECH SRVS	24,498	47,423	45,000	0.0	0.0	50,000	50,000	50,000
		392	OTHR SERVICES - PHOTOCOPY	3,632	3,405	3,000	0.0	0.0	3,000	3,000	3,000

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2641	410	CONSUMABLE SUPPLIES	817	4,709	1,500	0.0	0.0	1,500	1,500	1,500
		411	RETIREMENT AWARDS/PLQS	7,829	6,187	6,000	0.0	0.0	6,500	6,500	6,500
		413	FOOD SUPPLIES	117	251	136	0.0	0.0	600	600	600
		440	PERIODICALS	680	900	1,500	0.0	0.0	1,500	1,500	1,500
		460	NONCONSUM ITEMS	2,734	3,560	4,500	0.0	0.0	4,500	4,500	4,500
		542	REPLACEMENT EQUIP	-	7,325	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	549	750	0.0	0.0	750	750	750
			Total Function 2641	449,894	555,230	704,296			530,074	530,074	530,074
Total Fund 100				449,894	555,230	704,296			530,074	530,074	530,074

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2642 Recruitment and Placement Services

Function Description:

Recruitment and Placement Services. Activities concerned with employment and assigning personnel for the district.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2642	342	OUT-DIST TRAVEL	1,443	-	9,500	0.0	0.0	20,000	20,000	20,000
		354	ADVERTISING	8,765	15,147	10,000	0.0	0.0	10,000	10,000	10,000
		380	NON-INSTR PROF/TECH	11,371	5,369	10,000	0.0	0.0	15,000	15,000	15,000
		390	OTH GEN PROF TECH SRVS	7,713	15,797	12,000	0.0	0.0	15,000	15,000	15,000
		410	CONSUMABLE SUPPLIES	464	-	1,000	0.0	0.0	1,000	1,000	1,000
		Total Function 2642		29,755	36,313	42,500			61,000	61,000	61,000
Total Fund 100				29,755	36,313	42,500			61,000	61,000	61,000

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2649 Other Staff Services

Function Description:

Other Staff Services. Staff services which cannot be classified under the preceding areas of responsibility.

Special Notes:

This function provides resources to support the Wellness Program in the District.

Functions by Account Code

Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2649	410	CONSUMABLE SUPPLIES	9,521	10,146	10,000	0.0	0.0	5,000	5,000	5,000
		413	FOOD SUPPLIES	137	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	150	-	0.0	0.0	-	-	-
	Total Function 2649			9,658	10,296	10,000			5,000	5,000	5,000
Total Fund 100				9,658	10,296	10,000			5,000	5,000	5,000

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

2660 Technology Services

Function Description:

Technology Services. Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

Special Notes:

This function includes District-wide tech support WAN and LAN, wireless and management services, as well as direct technology support for all technology equipment.

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2660	112	CLASS SALARIES	175,535	180,087	222,420	5.0	5.0	184,651	184,651	184,651
		114	MGR CLASSIFIED	104,890	161,999	183,903	2.0	2.0	169,513	169,513	169,513
		119	SUMMER EMPLOYEES	-	3,515	-	0.0	0.0	-	-	-
		130	OVERTIME SALARY	-	-	724	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	-	-	2,150	0.0	0.0	2,150	2,150	2,150
		137	EXTRA DUTY/HOURLY	-	-	2,510	0.0	0.0	2,799	2,799	2,799
		210	PERS DISTRICT T1/T2	33,500	34,447	29,991	0.0	0.0	29,990	29,990	29,990
		212	PERS PICKUP 6%	16,731	17,391	22,219	0.0	0.0	21,547	21,547	21,547
		216	PERS DISTRICT OPSPR	46,317	48,458	62,434	0.0	0.0	58,668	58,668	58,668
		220	SOC SEC ADMIN	20,931	25,630	28,402	0.0	0.0	27,543	27,543	27,543
		231	WRKRS COMP	4,661	4,664	5,177	0.0	0.0	3,829	3,829	3,829
		232	UNEMPLOY COMP	273	334	699	0.0	0.0	1,436	1,436	1,436
		240	MEDICAL	74,047	70,467	80,688	0.0	0.0	77,832	77,832	77,832
		241	VISION	2,307	1,695	1,883	0.0	0.0	1,957	1,957	1,957
		242	DISABILITY	-	60	-	0.0	0.0	-	-	-
		243	DENTAL	5,951	4,474	5,496	0.0	0.0	5,744	5,744	5,744
		244	HEALTH SAVINGS PLAN	314	471	628	0.0	0.0	-	-	-
		245	LIFE INSURANCE	374	593	1,709	0.0	0.0	1,679	1,679	1,679
		310	INST/PROF/TECH SERVICES	-	-	10,000	0.0	0.0	10,000	10,000	10,000
		316	DATA PROCESSING	-	-	500	0.0	0.0	500	500	500
		322	REPAIR & MAINT SERVICE	14,594	5,263	25,000	0.0	0.0	25,000	25,000	25,000
		324	RENTALS	21,947	11,971	10,000	0.0	0.0	10,000	10,000	10,000
		325	ELECTRICITY	7,044	6,987	12,000	0.0	0.0	12,000	12,000	12,000
		326	BUILDING FUEL	706	509	2,000	0.0	0.0	2,000	2,000	2,000
		327	WATER & SEWAGE	200	244	500	0.0	0.0	500	500	500
		328	GARBAGE	231	212	500	0.0	0.0	500	500	500
		341	IN-DIST TRAVEL	-	-	1,000	0.0	0.0	1,000	1,000	1,000
		342	OUT-DIST TRAVEL	-	250	1,000	0.0	0.0	2,500	2,500	2,500
		351	TELEPHONE	129	955	1,000	0.0	0.0	1,000	1,000	1,000
		359	OTHR COMMUNICATION SERV	397,026	372,451	350,500	0.0	0.0	355,000	355,000	355,000
374	OTHER TUITION	-	-	-	0.0	0.0	5,000	5,000	5,000		

**Functions by Account Code
Budget 2022-23**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2660	380	NON-INSTR PROF/TECH	9,500	9,500	10,000	0.0	0.0	11,000	11,000	11,000
		389	OTHER NON-INSTR PROF/TECH	-	2,134	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	6,655	350	6,390	0.0	0.0	10,000	10,000	10,000
		410	CONSUMABLE SUPPLIES	8,445	3,078	20,000	0.0	0.0	20,000	20,000	20,000
		413	FOOD SUPPLIES	132	92	500	0.0	0.0	500	500	500
		460	NONCONSUM ITEMS	95,369	6,487	40,000	0.0	0.0	40,000	40,000	40,000
		470	COMPUTER SOFTWR	108,835	21,476	113,799	0.0	0.0	150,000	150,000	150,000
		480	COMPUTER HDW	102,513	4,555	80,000	0.0	0.0	100,000	100,000	100,000
		541	INITIAL ADDTL EQUIP	234,331	53,836	5,000	0.0	0.0	10,000	10,000	10,000
		542	REPLACEMENT EQUIP	24,610	-	50,000	0.0	0.0	50,000	50,000	50,000
		640	DUES AND FEES	-	779	500	0.0	0.0	500	500	500
		670	TAXES/LICENSES	113	113	120	0.0	0.0	500	500	500
		Total Function 2660				1,518,209	1,055,526	1,391,343			1,406,837
Total Fund 100				1,518,209	1,055,526	1,391,343			1,406,837	1,406,837	1,406,837

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

2700 Supplemental Retirement Program

Function Description:

Supplemental Retirement Program. Costs associated with a supplemental retirement program provided to both current and prior employees by the district.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	2700	116	SUPPL RETIRE STIPENDS	271,867	374,490	281,231	56.8	47.0	253,196	253,196	253,196
		220	SOC SEC ADMIN	16,653	23,918	21,514	0.0	0.0	19,370	19,370	19,370
		230	OTHER REQ PAYROLL COSTS	7	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	324	502	62	0.0	0.0	-	-	-
		240	MEDICAL	3,915	64,396	130,920	0.0	0.0	32,493	32,493	32,493
		241	VISION	-	1,096	2,980	0.0	0.0	1,524	1,524	1,524
		242	DISABILITY	-	655	968	0.0	0.0	404	404	404
		243	DENTAL	-	4,282	9,893	0.0	0.0	3,606	3,606	3,606
		245	LIFE INSURANCE	36	-	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	471,963	410,407	466,130	0.0	0.0	315,857	315,857	315,857
		271	POST RETIREMNT VISION	3,825	2,848	7,401	0.0	0.0	3,895	3,895	3,895
		273	POST RETIREMNT DENTAL	18,944	14,506	35,496	0.0	0.0	29,680	29,680	29,680
		389	OTHER NON-INSTR PROF/TECH	14,047	-	4,000	0.0	0.0	4,000	4,000	4,000
		Total Function 2700				801,580	897,101	960,594			664,024
Total Fund 100				801,580	897,101	960,594			664,024	664,024	664,024

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

3300 Community Services (History Only)

Function Description:

Community Services. Activities which are not directly related to the provision of education for pupils in a district.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	3300	410	CONSUMABLE SUPPLIES	-	-	221	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	-	758	0.0	0.0	-	-	-
	Total Function 3300			-	-	979			-	-	-
Total Fund 100				0	0	979			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

3390 Other Community Services (History Only)

Function Description:

Other Community Services. Services provided the community which cannot be classified above. College scholarship expenditures are recorded here.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	3390	460	NONCONSUM ITEMS	-	1,500	-	0.0	0.0	-	-	-
			Total Function 3390	-	1,500	-			-	-	-
	Total Fund 100			0	1,500	0			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

3500 Custody and Care of Children Services (History Only)

Function Description:

Custody and Care of Children Services. Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or childcare centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance of the children is not included in the attendance figures for the district.

Special Notes:

This function accounts for the state mandated daycare during COVID pandemic.

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	3500	112	CLASS SALARIES	-	110,743	-	0.0	0.0	-	-	-
		147	STIPEND-TEAM LEADER	-	3,200	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	10,336	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	5,461	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	16,938	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	8,334	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	514	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	108	-	0.0	0.0	-	-	-
		240	MEDICAL	-	2,986	-	0.0	0.0	-	-	-
		241	VISION	-	473	-	0.0	0.0	-	-	-
		243	DENTAL	-	1,183	-	0.0	0.0	-	-	-
		Total Function 3500		-	160,276	-			-	-	-
Total Fund 100				0	160,276	0			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

4150 Building Acquisition, Construction, and Improvement Services (History Only)

Function Description:

Building Acquisition, Construction, and Improvement Services. Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	4150	112	CLASS SALARIES	-	-	5,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	500	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	500	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	500	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	500	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	250	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	50	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	-	-1	200,000	0.0	0.0	-	-	-
		Total Function 4150				-	-1	207,300			-
Total Fund 100				0	-1	207,300			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

5111 Long – Term Debt Service: Cool Schools Loan

Function Description:

Long – Term Debt Service: Cool Schools Loan. Expenditures for debt retirement exceeding 12 months.

Special Notes:

Function 5111 reflects the principal and interest payments for the Cool Schools SELP- Small Scale Local Energy Loan Program. These loan proceeds were used to finance lighting retrofit projects at Brixner Jr. High, Chiloquin Elementary, Lost River in addition to groundwater heat pump installations for Bonanza and Lost River. Monthly payments of principal and interest are to be paid over a period of 15 years commencing April 1, 2012 and ending March 1, 2027. Interest is at 3.5%.

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	5111	610	PRINCIPAL PAYMENTS	125,371	129,226	133,946	0.0	0.0	138,710	138,710	138,710
		621	INTEREST (EXCEPT BUS)	35,561	31,706	26,986	0.0	0.0	22,222	22,222	22,222
	Total Function 5111			160,932	160,932	160,932			160,932	160,932	160,932
Total Fund 100			160,932	160,932	160,932			160,932	160,932	160,932	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

5113 Long – Term Debt Service: Bus Purchase (2020)

Function Description:

Long – Term Debt Service: Expenditures for buying 6 new propane school buses.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	5113	610	PRINCIPAL PAYMENTS	140,564	129,120	132,078	0.0	0.0	135,078	135,078	135,078
		622	INTEREST - BUS TRANSP	-	11,444	8,486	0.0	0.0	5,461	5,461	5,461
	Total Function 5113			140,564	140,564	140,564			140,539	140,539	140,539
Total Fund 100				140,564	140,564	140,564			140,539	140,539	140,539

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

5114 Long – Term Debt Service: DEQ Clean Water State Revolving Fund Loan

Function Description:

Long – Term Debt Service: DEQ Clean Water State Revolving Fund Loan. Expenditures for debt retirement exceeding 12 months.

Special Notes:

Function 5114 reflects the semi-annual payments of principal and fees for the DEQ Clean Water State Revolving Fund Loan. This 20 year loan was entered into to provide resources for the wastewater pump station and sewer line at the Henley School complex. Payments are due October 1st and April 1st of each year with the final payment slated for October 1, 2030.

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	5114	610	PRINCIPAL PAYMENTS	101,386	101,386	101,386	0.0	0.0	101,386	101,386	101,386
		641	BANK FEES AND CHARGES	5,576	5,069	5,323	0.0	0.0	4,309	4,309	4,309
	Total Function 5114			106,962	106,455	106,709			105,695	105,695	105,695
Total Fund 100				106,962	106,455	106,709			105,695	105,695	105,695

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

5115 Long – Term Debt Service: Full Faith and Credit Obligations, Series 2014

Function Description:

Long – Term Debt Service: Full Faith and Credit Obligations, Series 2014. Expenditures for debt retirement exceeding 12 months.

Special Notes:

This debt in the amount of \$5.0 million was issued to purchase and refurbish the Lumberman’s Buildings into a District Office Campus. The proceeds were also used to purchase 17 propane buses and 2 activity buses. Interest payments are due every July 15 and January 15 and Principal payments are due every January 15. Final payment is slated for January 15, 2035.

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	5115	610	PRINCIPAL PAYMENTS	570,000	125,000	125,000	0.0	0.0	130,000	130,000	130,000
		621	INTEREST (EXCEPT BUS)	87,212	83,612	83,612	0.0	0.0	77,363	77,363	77,363
		622	INTEREST - BUS TRANSP	13,500	-	-	0.0	0.0	-	-	-
	Total Function 5115			670,712	208,612	208,612			207,363	207,363	207,363
Total Fund 100				670,712	208,612	208,612			207,363	207,363	207,363

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

5116 Long – Term Debt Service: Bus Purchase (January 2021)

Function Description:

Long – Term Debt Service: Expenditures for buying 7 new propane school buses.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	5116	610	PRINCIPAL PAYMENTS	-	-	155,969	0.0	0.0	157,852	157,852	157,852
		622	INTEREST - BUS TRANSP	-	-	9,149	0.0	0.0	7,266	7,266	7,266
	Total Function 5116			-	-	165,119			165,118	165,118	165,118
Total Fund 100				0	0	165,119			165,118	165,118	165,118

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

5117 Long – Term Debt Service: Full Faith and Credit Obligations, Series 2017

Function Description:

Long – Term Debt Service: Full Faith and Credit Obligations, Series 2017. Expenditures for debt retirement exceeding 12 months.

Special Notes:

This debt, in the amount of \$4.1 million, was issued to demo deteriorating modular classrooms at various schools and replace the modulars with District – constructed classroom pods. Interest payments are due every December 15 and June 15 while Principal payments occur every June 15. Final payment is slated for June 15, 2037.

Functions by Account Code
Budget 2022-23

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	5117	610	PRINCIPAL PAYMENTS	155,000	160,000	165,000	0.0	0.0	170,000	170,000	170,000
		621	INTEREST (EXCEPT BUS)	147,100	142,450	137,650	0.0	0.0	132,700	132,700	132,700
	Total Function 5117			302,100	302,450	302,650			302,700	302,700	302,700
Total Fund 100				302,100	302,450	302,650			302,700	302,700	302,700

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

5118 Long – Term Debt Service: Bus Purchase (June 2021)

Function Description:

Long – Term Debt Service: Expenditures for buying 15 new propane school buses.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	5118	610	PRINCIPAL PAYMENTS	-	-	372,877	0.0	0.0	367,168	367,168	367,168
		622	INTEREST - BUS TRANSP	-	-	25,922	0.0	0.0	19,358	19,358	19,358
	Total Function 5118			-	-	398,799			386,526	386,526	386,526
Total Fund 100				0	0	398,799			386,526	386,526	386,526

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

5200 Transfer of Funds

Function Description:

Transfer of Funds. These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.

Special Notes:

Transfer of Funds (Interfund Transfers) comprises 1.05 percent of the General Fund's budget. Transfers are made to the following funds as outlined below:

- Special Revenue Fund 273 – Professional Development - \$50,000
- Debt Service Fund 302 – Refinance GO Bond 2013 - \$1,068,022
- Debt Service Fund 310 – Sinking Fund for QSCB 2010 - \$210,856
- Debt Service Fund 312 – Sinking Fund for QSCB 2012 - \$245,555
- Furniture Reserve Fund 602 - \$50,000

Klamath County School District is contractually obligated to provide \$50,000 annually for teacher professional development. Transfers to the Debt Service funds were new with Fiscal Year 2015-16 in order to properly account for payments into sinking funds.

Functions by Account Code
Budget 2022-23

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	5200	710	TRANSFERS OUT	924,241	1,976,300	3,684,020	0.0	0.0	1,624,434	1,624,434	1,624,434
	Total Function 5200			924,241	1,976,300	3,684,020			1,624,434	1,624,434	1,624,434
Total Fund 100				924,241	1,976,300	3,684,020			1,624,434	1,624,434	1,624,434

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

6000 Contingencies (for budget only)

Function Description:

Contingencies. Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with object 810 only.

Special Notes:

Functions by Account Code
Budget 2022-23

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	6000	810	CONTINGENCY	-	-	10,752,890	0.0	0.0	6,112,384	6,112,384	6,092,384
	Total Function 6000			-	-	10,752,890			6,112,384	6,112,384	6,092,384
Total Fund 100				0	0	10,752,890			6,112,384	6,112,384	6,092,384

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

7000 Unappropriated Ending Fund Balance

Function Description:

Ending Balance. An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with Object 820 only.

Special Notes:

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Functions by Account Code
Budget 2022-23

Print Date: 7/6/22

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
100	7000	820	RESERVED FOR NEXT YEAR	6,200,799	10,973,247	750,000	0.0	0.0	1,000,000	1,000,000	1,000,000
			Total Function 7000	6,200,799	10,973,247	750,000			1,000,000	1,000,000	1,000,000
	Total Fund 100			6,200,799	10,973,247	750,000			1,000,000	1,000,000	1,000,000
	TOTAL			82,326,037	88,868,842	100,497,354			94,769,020	94,769,020	94,769,020

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Special Revenue Funds

**Revenue Budget
July 1, 2022 to June 30, 2023
Special Revenue Funds**

1000 - Revenue from Local Sources

Rev Acct	Rev Acct Title	Budget Unit	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
R1130	CONSTRUCTION EXCISE TAX	286	378,100	451,380	400,000	300,000	300,000	300,000
R1130			378,100	451,380	400,000	300,000	300,000	300,000
R1322	TUITION OTHR DIST IN STAT	292	198,206	229,230	245,000	150,000	150,000	150,000
R1322			198,206	229,230	245,000	150,000	150,000	150,000
R1510	INTEREST ON INVESTMENTS	256	-	-	30	50	50	50
		268	230	83	-	-	-	-
		269	934	310	500	500	500	500
		285	934	396	305	500	500	500
		286	7,836	4,468	5,000	5,000	5,000	5,000
		291	175	36	25	-	-	-
R1510			10,109	5,292	5,860	6,050	6,050	6,050
R1610	DAILY SALES-REIMB PRGRMS	275	157,841	11,323	15,000	10,000	10,000	10,000
R1610			157,841	11,323	15,000	10,000	10,000	10,000
R1620	DAILY SALES-NON REIMB PRG	275	-	-	2,000	-	-	-
R1620			-	-	2,000	-	-	-
R1630	SPECIAL FUNCTIONS	275	7,745	400	-	-	-	-
R1630			7,745	400	-	-	-	-
R1700	EXTRACURRICULAR ACTIVITIE	280	1,038,758	328,238	1,000,000	728,600	728,600	728,600
		281	267,846	85,509	210,000	311,950	311,950	311,950
R1700			1,306,603	413,747	1,210,000	1,040,550	1,040,550	1,040,550
R1920	CONTR/DON PRIVATE SOURCES	268	5,289	-	-	-	-	-
		269	5,000	-	-	-	-	-
		271	-	15,000	13,000	-	-	-
		272	7,600	3,600	6,900	-	-	-
		275	-	-	3,000	-	-	-
		277	9,786	-	-	-	-	-
		278	47,896	35,701	85,189	-	-	-
		279	-	-	15,000	-	-	-
		284	59,300	51,150	51,150	-	-	-

**Revenue Budget
July 1, 2022 to June 30, 2023
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
R1920	CONTR/DON PRIVATE SOURCES	285	148,958	152,440	165,000	157,000	157,000	157,000
		297	-	42,800	-	-	-	-
R1920			283,829	300,691	339,239	157,000	157,000	157,000
R1940	SVCS OTH LOCAL EDUCA AGEN	259	22,800	-	30,000	30,000	30,000	30,000
		293	-	44,770	58,170	58,431	58,431	58,431
R1940			22,800	44,770	88,170	88,431	88,431	88,431
R1960	RECOV PRIOR YRS EXP	209	-	-	201	-	-	-
R1960			-	-	201	-	-	-
R1992	MEDICAID ADMIN CLAIMING	248	39,215	415	40,000	51,100	51,100	51,100
R1992			39,215	415	40,000	51,100	51,100	51,100
1000 - Revenue from Local Sources			2,404,448	1,457,247	2,345,469	1,803,131	1,803,131	1,803,131

2000 - Revenue From Intermediate Sources

Rev Acct	Rev Acct Title	Budget Unit	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
R2200	RESTRICTED REVENUE	276	23,986	-	-	-	-	-
R2200			23,986	-	-	-	-	-
R2900	REV BEHALF DIST	279	-	-	500,000	500,000	500,000	500,000
R2900			-	-	500,000	500,000	500,000	500,000
2000 - Revenue From Intermediate Sources			23,986	-	500,000	500,000	500,000	500,000

3000 - Revenue From State Sources

Rev Acct	Rev Acct Title	Budget Unit	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
R3102	SSF-LUNCH MATCH	275	33,701	33,701	37,000	37,000	37,000	37,000
R3102			33,701	33,701	37,000	37,000	37,000	37,000
R3222	SSF TRANSP EQUIP	299	475,000	475,000	475,000	475,000	475,000	475,000
R3222			475,000	475,000	475,000	475,000	475,000	475,000
R3299	RESTR GRANTS OTHER	207	4,780	5,780	46,152	46,152	46,152	46,152
		233	-	54,750	-	-	-	-
		251	-	1,842,747	5,432,559	5,660,906	5,660,906	5,660,906
		252	-	1,585,209	1,745,372	1,657,690	1,657,690	1,657,690
		255	-	181,691	1,397,757	931,838	931,838	931,838

**Revenue Budget
July 1, 2022 to June 30, 2023
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
R3299	RESTR GRANTS OTHER	257	-	-	-	956,589	956,589	956,589
		258	1,307,276	258,760	-	-	-	-
		266	26,311	52,579	47,362	47,862	47,862	47,862
		274	98,394	113,873	249,409	249,409	249,409	249,409
		275	8,817	32,469	5,000	-	-	-
		282	-	25,368	-	10,000	10,000	10,000
		283	-	21,319	96,734	50,441	50,441	50,441
		288	-	-	79,931	79,931	79,931	79,931
		294	-	114,562	249,917	247,500	247,500	247,500
		297	3,436,031	1,267,104	2,533,560	2,354,632	2,354,632	2,354,632
R3299			4,881,608	5,556,210	11,883,752	12,292,950	12,292,950	12,292,950
R3940	SMILE	262	3,800	5,500	2,400	3,800	3,800	3,800
R3940			3,800	5,500	2,400	3,800	3,800	3,800
R3990	MISC STATE FUNDS	224	5,103	206,326	160,000	160,000	160,000	160,000
		228	15,600	-	-	-	-	-
		264	-	-	267,465	125,000	125,000	125,000
		265	31,181	59,084	57,488	28,744	28,744	28,744
R3990			51,884	265,410	484,953	313,744	313,744	313,744
3000 - Revenue From State Sources			5,445,994	6,335,822	12,883,105	13,122,494	13,122,494	13,122,494

4000 - Revenue From Federal Sources

Rev Acct	Rev Acct Title	Budget Unit	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
R4300	RESTRICT REV FED GOV	233	91,624	80,724	89,574	89,574	89,574	89,574
		263	21,901	-	74,637	-	-	-
R4300			113,525	80,724	164,211	89,574	89,574	89,574
R4500	RESTR REV FED GOV TO STAT	202	105,191	16,646	2,181,286	2,662,496	2,662,496	2,662,496
		203	-	1,523,990	676,937	-	-	-
		204	1,504,596	183,855	-	-	-	-
		205	98,301	125,356	331,185	52,736	52,736	52,736
		206	129,551	35,949	-	-	-	-
		208	-	12,880	86,000	86,000	86,000	86,000
		209	136,057	91,593	219,319	91,518	91,518	91,518

**Revenue Budget
July 1, 2022 to June 30, 2023
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
R4500	RESTR REV FED GOV TO STAT	210	-	386,026	-	-	-	-
		211	20,977	-	-	-	-	-
		212	1,290,336	9,394	1,385,833	1,333,266	1,333,266	1,333,266
		213	1,422	1,277,080	-	-	-	-
		214	11,591	-	-	-	-	-
		215	-	-	10,551	10,551	10,551	10,551
		217	1,099	-	-	-	-	-
		218	-	1,099	-	-	-	-
		219	12,731	-	-	-	-	-
		220	3,646	-	37,960	52,960	52,960	52,960
		221	31,485	11,963	-	-	-	-
		222	-	15,494	29,437	5,000	5,000	5,000
		223	-	993,129	391,488	-	-	-
		226	-	-	8,000	-	-	-
		227	122,406	-	157,817	282,817	282,817	282,817
		229	39,285	115,604	32,373	-	-	-
		230	-	-	329,577	-	-	-
		231	7,929	9,269	-	-	-	-
		234	-	43,636	71,217	78,358	78,358	78,358
		235	33,598	26,402	-	-	-	-
		236	-	-	156,542	278,665	278,665	278,665
		237	-	123,804	3,201	-	-	-
		238	59,142	65,434	-	-	-	-
		239	10,334	13,428	-	14,230	14,230	14,230
		241	4,351	-	-	-	-	-
		243	23,937	11,327	-	-	-	-
		244	14,390	59,676	3,504	-	-	-
245	208,921	47,933	305,225	305,225	305,225	305,225		
246	-	263,718	33,187	-	-	-		
247	24,628	4,294	-	-	-	-		
254	-	34,335	7,154,383	5,000,000	5,000,000	5,000,000		
256	-	-	16,156,162	12,893,718	12,893,718	12,893,718		

**Revenue Budget
July 1, 2022 to June 30, 2023
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
R4500	RESTR REV FED GOV TO STAT	260	-	-	60,495	30,495	30,495	30,495
		270	-	-	106,995	53,498	53,498	53,498
		275	-	4,420	-	-	-	-
		277	-	132,508	-	-	-	-
		278	65,354	-	-	-	-	-
		293	38,720	-	-	-	-	-
R4500			3,999,978	5,640,245	29,928,673	23,231,533	23,231,533	23,231,533
R4505	SCHOOL LUNCH CLAIM	275	2,848,776	4,140,272	3,375,000	3,669,744	3,669,744	3,669,744
R4505			2,848,776	4,140,272	3,375,000	3,669,744	3,669,744	3,669,744
R4700	GRANT AID FED GOV INTER	261	-	10,454	20,360	20,360	20,360	20,360
		279	-	-	500,000	-	-	-
		289	-	83,941	-	-	-	-
R4700			94,395	520,360	20,360	20,360	20,360	
R4910	COMMODITIES FMV	275	309,471	255,494	-	-	-	-
R4910			309,471	255,494	-	-	-	-
4000 - Revenue From Federal Sources			7,271,751	10,211,130	33,988,244	27,011,211	27,011,211	27,011,211

5000 - Revenue From Other Sources

Rev Acct	Rev Acct Title	Budget Unit	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
R5200	INTERFUND TRANSFERS	273	34,444	16,547	50,000	50,000	50,000	50,000
		277	250,000	400,000	250,000	-	-	-
		297	-	7,496	-	-	-	-
R5200			284,444	424,043	300,000	50,000	50,000	50,000
R5400	RESOURCES BEG FUND BAL	209	-201	-201	-201	-	-	-
		242	252,067	224,317	191,741	172,906	172,906	172,906
		243	-	14,414	-	-	-	-
		259	-	3,449	3,256	4,997	4,997	4,997
		267	847	597	-	-	-	-
		268	8,681	14,199	14,282	14,315	14,315	14,315
		269	55,258	53,192	53,624	52,404	52,404	52,404
		271	14,246	2,750	17,750	40,526	40,526	40,526
272	2,835	6,316	3,782	8,382	8,382	8,382		

**Revenue Budget
July 1, 2022 to June 30, 2023
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
R5400	RESOURCES BEG FUND BAL	273	50,000	50,000	50,000	-	-	-
		275	-	125,096	1,083,460	430,817	430,817	430,817
		276	6,387	26,234	26,234	26,234	26,234	26,234
		277	-	-	9,350	-	-	-
		278	19,327	27,473	34,993	81,471	81,471	81,471
		279	27,991	9,057	4,850	262,000	262,000	262,000
		280	921,511	1,064,269	976,522	1,000,000	1,000,000	1,000,000
		281	155,116	201,514	201,508	85,000	85,000	85,000
		282	-	-	394	-	-	-
		284	-	33,957	50,486	58,607	58,607	58,607
		286	332,061	617,576	1,045,772	1,200,000	1,200,000	1,200,000
		287	9,138	9,138	4,130	4,130	4,130	4,130
		291	14,787	6,135	6,097	5,939	5,939	5,939
		297	-1,596	-1,596	-	-	-	-
R5400			1,868,455	2,487,886	3,778,030	3,447,728	3,447,728	3,447,728
5000 - Revenue From Other Sources			2,152,899	2,911,929	4,078,030	3,497,728	3,497,728	3,497,728
Grand Total			17,299,077	20,916,128	53,794,849	45,934,564	45,934,564	45,934,564

Functions Overview

KLAMATH COUNTY SCHOOL DISTRICT

Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Print Date: 7/7/22

Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
202	1140 - Pre K Program	-	-	50,000	-	-	75,000	75,000	75,000
	1272 - Title I	88,539	15,904	1,400,849	21.30	21.33	1,774,098	1,774,098	1,774,098
	1285 - Alt Education	-	-	-	-	-	14,000	14,000	14,000
	1490 - KCSD Summer Programs	-	-	6,836	-	-	-	-	-
	2110 - Attendance Social Work	-	-	64,464	-	-	118,638	118,638	118,638
	2240 - Instructional Staff Development	10,787	-	509,207	-	-	553,000	553,000	553,000
	2520 - Fiscal Services	5,607	742	82,016	-	-	100,110	100,110	100,110
	3390 - Parent Involvement	257	-	67,914	-	-	27,650	27,650	27,650
202		105,191	16,646	2,181,286	21.30	21.33	2,662,496	2,662,496	2,662,496
203	1140 - Pre K Program	-	60,936	9,000	-	-	-	-	-
	1272 - Title I	-	1,338,708	29,850	-	-	-	-	-
	1285 - Alt Education	-	10,740	-	-	-	-	-	-
	2110 - Attendance Social Work	-	46,738	200	-	-	-	-	-
	2240 - Instructional Staff Development	-	-	595,684	-	-	-	-	-
	2520 - Fiscal Services	-	54,801	41,703	-	-	-	-	-
	3390 - Parent Involvement	-	12,067	500	-	-	-	-	-
203		-	1,523,990	676,937	-	-	-	-	-
204	1272 - Title I	1,375,401	171,765	-	-	-	-	-	-
	2110 - Attendance Social Work	45,749	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	36,310	6,779	-	-	-	-	-	-
	2520 - Fiscal Services	43,147	5,311	-	-	-	-	-	-
	3390 - Parent Involvement	3,989	-	-	-	-	-	-	-
204		1,504,596	183,855	-	-	-	-	-	-
205	1111 - Primary Prog (K-6)	-	584	17,000	-	-	-	-	-
	1121 - Mi/Jr High Prog (7-8)	-	-	62,000	-	-	-	-	-

Functions Overview

KLAMATH COUNTY SCHOOL DISTRICT

Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Print Date: 7/7/22

Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
205	1131 - High Schl Prog (9-12)	-	4,662	31,000	-	-	-	-	-
	1285 - Alt Education	-	4,260	-	-	-	-	-	-
	2211 - Curriculum Direction	-	11,462	-	-	-	-	-	-
	2240 - Instructional Staff Development	94,877	99,881	208,732	-	-	47,709	47,709	47,709
	2520 - Fiscal Services	3,424	4,508	12,453	-	-	5,026	5,026	5,026
205		98,301	125,356	331,185	-	-	52,736	52,736	52,736
206	2211 - Curriculum Direction	60	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	124,742	35,949	-	-	-	-	-	-
	2520 - Fiscal Services	4,750	-	-	-	-	-	-	-
206		129,551	35,949	-	-	-	-	-	
207	1111 - Primary Prog (K-6)	4,754	5,780	-	-	-	-	-	-
	2211 - Curriculum Direction	-	-	46,152	-	-	46,152	46,152	46,152
	2520 - Fiscal Services	26	-	-	-	-	-	-	-
207		4,780	5,780	46,152	-	-	46,152	46,152	46,152
208	1293 - Migrant Ed	-	12,583	86,000	-	-	86,000	86,000	86,000
	3390 - Parent Involvement	-	297	-	-	-	-	-	-
208		-	12,880	86,000	-	-	86,000	86,000	86,000
209	1293 - Migrant Ed	19,567	4,523	-	-	-	-	-	-
	1460 - SPED Summer Programs	108,797	86,666	200,766	-	-	91,518	91,518	91,518
	2550 - Student Transportation	7,692	403	18,552	-	-	-	-	-
	7000 - Ending Balance	-201	-201	-	-	-	-	-	-
209		135,856	91,392	219,319	-	-	91,518	91,518	91,518
210	2520 - Fiscal Services	-	10,500	-	-	-	-	-	-
	2660 - Technology Services	-	375,527	-	-	-	-	-	-
210		-	386,026	-	-	-	-	-	

Functions Overview

KLAMATH COUNTY SCHOOL DISTRICT

Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

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Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
211	1293 - Migrant Ed	19,667	-	-	-	-	-	-	-
	3390 - Parent Involvement	1,310	-	-	-	-	-	-	-
	211	20,977	-	-	-	-	-	-	-
212	1229 - Other Restricted Prog - Goals	5,792	-	-	-	-	-	-	-
	1250 - Resource Rooms	1,118,296	9,037	1,205,944	11.00	11.00	1,143,189	1,143,189	1,143,189
	2190 - Student Service Direction	129,245	58	127,782	10.00	2.00	139,946	139,946	139,946
	2520 - Fiscal Services	37,003	299	52,107	-	-	50,131	50,131	50,131
	212	1,290,336	9,394	1,385,833	21.00	13.00	1,333,266	1,333,266	1,333,266
213	1229 - Other Restricted Prog - Goals	-5,690	-	-	-	-	-	-	-
	1250 - Resource Rooms	7,007	1,111,334	-	-	-	-	-	-
	2190 - Student Service Direction	-	118,111	-	-	-	-	-	-
	2520 - Fiscal Services	105	47,635	-	-	-	-	-	-
	213	1,422	1,277,080	-	-	-	-	-	
214	1229 - Other Restricted Prog - Goals	300	-	-	-	-	-	-	-
	1250 - Resource Rooms	8,770	-	-	-	-	-	-	-
	2190 - Student Service Direction	670	-	-	-	-	-	-	-
	2520 - Fiscal Services	1,851	-	-	-	-	-	-	-
	214	11,591	-	-	-	-	-	-	
215	1260 - Early Intervention	-	-	10,154	-	-	-	-	-
	2150 - Speech Pathology & Audiology	-	-	-	-	-	10,154	10,154	10,154
	2520 - Fiscal Services	-	-	397	-	-	397	397	397
	215	-	-	10,551	-	-	10,551	10,551	10,551
217	1229 - Other Restricted Prog - Goals	1,067	-	-	-	-	-	-	-
	2520 - Fiscal Services	32	-	-	-	-	-	-	-
	217	1,099	-	-	-	-	-	-	

Functions Overview

KLAMATH COUNTY SCHOOL DISTRICT

Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Print Date: 7/7/22

Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
218	1250 - Resource Rooms	-	1,058	-	-	-	-	-	-
	2520 - Fiscal Services	-	41	-	-	-	-	-	-
218		-	1,099	-	-	-	-	-	-
219	1250 - Resource Rooms	12,292	-	-	-	-	-	-	-
	2520 - Fiscal Services	439	-	-	-	-	-	-	-
219		12,731	-	-	-	-	-	-	-
220	1291 - Eng Lang Learner	1,452	-	21,200	-	-	4,533	4,533	4,533
	1460 - SPED Summer Programs	1,552	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	138	-	11,833	-	-	46,436	46,436	46,436
	2520 - Fiscal Services	85	-	1,427	-	-	1,991	1,991	1,991
	3390 - Parent Involvement	419	-	3,500	-	-	-	-	-
220		3,646	-	37,960	-	-	52,960	52,960	52,960
221	1291 - Eng Lang Learner	13,655	2,152	-	-	-	-	-	-
	1460 - SPED Summer Programs	-	9,411	-	-	-	-	-	-
	2190 - Student Service Direction	2,442	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	14,327	161	-	-	-	-	-	-
	2520 - Fiscal Services	629	240	-	-	-	-	-	-
	3390 - Parent Involvement	431	-	-	-	-	-	-	-
221		31,485	11,963	-	-	-	-	-	-
222	1291 - Eng Lang Learner	-	11,013	8,698	-	-	-	-	-
	2240 - Instructional Staff Development	-	1,792	20,150	-	-	4,814	4,814	4,814
	2520 - Fiscal Services	-	557	589	-	-	186	186	186
	3390 - Parent Involvement	-	2,131	-	-	-	-	-	-
222		-	15,494	29,437	-	-	5,000	5,000	5,000
223	1111 - Primary Prog (K-6)	-	1,362	-	-	-	-	-	-

Functions Overview

KLAMATH COUNTY SCHOOL DISTRICT

Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Print Date: 7/7/22

Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
223	1121 - Mi/Jr High Prog (7-8)	-	757	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	-	40,102	15,000	-	-	-	-	-
	1285 - Alt Education	-	28,779	28,000	-	-	-	-	-
	2130 - Health	-	-	6,900	-	-	-	-	-
	2220 - Education Media Services	-	-	15,307	-	-	-	-	-
	2520 - Fiscal Services	-	29,033	14,720	-	-	-	-	-
	2528 - Risk Management	-	30,806	-	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	-	21,241	56,539	-	-	-	-	-
	2544 - Maintenance	-	43,200	14,200	-	-	-	-	-
	2660 - Technology Services	-	737,333	102,998	-	-	-	-	-
	4150 - Bldg Acquisition	-	60,515	137,825	-	-	-	-	-
223		-	993,129	391,488	-	-	-	-	-
224	1111 - Primary Prog (K-6)	4,657	80,176	36,604	-	-	36,604	36,604	36,604
	1121 - Mi/Jr High Prog (7-8)	-	222	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	300	45,624	20,654	-	-	20,654	20,654	20,654
	1285 - Alt Education	-	31,483	-	-	-	-	-	-
	2110 - Attendance Social Work	-	33,766	47,299	-	1.00	68,610	68,610	68,610
	2211 - Curriculum Direction	-	1,407	273	-	-	273	273	273
	2240 - Instructional Staff Development	-	829	49,154	-	-	27,891	27,891	27,891
	2520 - Fiscal Services	146	5,922	6,016	-	-	5,968	5,968	5,968
	2528 - Risk Management	-	6,895	-	-	-	-	-	-
224		5,103	206,326	160,000	-	1.00	160,000	160,000	160,000
226	2115 - School Safety	-	-	8,000	-	-	-	-	-
226		-	-	8,000	-	-	-	-	-
227	2110 - Attendance Social Work	-	-	32,847	-	-	-	-	-

Functions Overview
 Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
227	2190 - Student Service Direction	-	-	52,753	-	-	132,118	132,118	132,118
	2240 - Instructional Staff Development	119,950	-	66,282	-	-	132,565	132,565	132,565
	2520 - Fiscal Services	2,456	-	5,934	-	-	10,634	10,634	10,634
	2660 - Technology Services	-	-	-	-	-	7,500	7,500	7,500
227		122,406	-	157,817	-	-	282,817	282,817	282,817
228	1140 - Pre K Program	15,600	-	-	-	-	-	-	-
228		15,600	-	-	-	-	-	-	-
229	1111 - Primary Prog (K-6)	2,499	40,082	-	-	-	-	-	-
	1140 - Pre K Program	15,000	-	-	-	-	-	-	-
	2110 - Attendance Social Work	-	12,857	17,143	-	-	-	-	-
	2190 - Student Service Direction	-	6,452	7,247	-	-	-	-	-
	2240 - Instructional Staff Development	20,660	45,806	-	-	-	-	-	-
	2520 - Fiscal Services	1,127	1,942	1,217	-	-	-	-	-
	2660 - Technology Services	-	-	6,766	-	-	-	-	-
	3370 - Nonpublic School Services	-	8,465	-	-	-	-	-	-
229		39,285	115,604	32,373	-	-	-	-	-
230	1250 - Resource Rooms	-	-	317,284	-	-	-	-	-
	2520 - Fiscal Services	-	-	12,293	-	-	-	-	-
230		-	-	329,577	-	-	-	-	-
231	1250 - Resource Rooms	3,833	8,997	-	-	-	-	-	-
	2190 - Student Service Direction	3,874	-	-	-	-	-	-	-
	2520 - Fiscal Services	221	272	-	-	-	-	-	-
231		7,929	9,269	-	-	-	-	-	-
233	1111 - Primary Prog (K-6)	1,492	-	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	14,230	7,763	243	-	-	-	-	-

Functions Overview

KLAMATH COUNTY SCHOOL DISTRICT

Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Print Date: 7/7/22

Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
233	2190 - Student Service Direction	43,235	78,866	89,331	1.80	1.75	89,574	89,574	89,574
	2211 - Curriculum Direction	32,667	46,803	-	-	-	-	-	-
	2520 - Fiscal Services	-	2,042	-	-	-	-	-	-
	233	91,624	135,474	89,574	1.80	1.75	89,574	89,574	89,574
234	1131 - High Schl Prog (9-12)	-	-	100	-	-	-	-	-
	2110 - Attendance Social Work	-	29,993	35,613	-	-	42,588	42,588	42,588
	2119 - Other Homeless	-	-	275	-	-	-	-	-
	2211 - Curriculum Direction	-	12,199	31,655	0.50	1.00	32,824	32,824	32,824
	2240 - Instructional Staff Development	-	1,109	900	-	-	-	-	-
	2520 - Fiscal Services	-	336	2,674	-	-	2,946	2,946	2,946
	234	-	43,636	71,217	0.50	1.00	78,358	78,358	78,358
235	1121 - Mi/Jr High Prog (7-8)	-	5,825	-	-	-	-	-	-
	2110 - Attendance Social Work	12,238	1,583	-	-	-	-	-	-
	2211 - Curriculum Direction	20,396	18,236	-	-	-	-	-	-
	2520 - Fiscal Services	964	758	-	-	-	-	-	-
	235	33,598	26,402	-	-	-	-	-	
236	1111 - Primary Prog (K-6)	-	-	21,255	0.40	1.00	12,638	12,638	12,638
	2110 - Attendance Social Work	-	-	20,952	-	1.00	59,740	59,740	59,740
	2240 - Instructional Staff Development	-	-	108,449	-	-	196,958	196,958	196,958
	2520 - Fiscal Services	-	-	5,886	-	-	9,329	9,329	9,329
	236	-	-	156,542	0.40	2.00	278,665	278,665	278,665
237	1111 - Primary Prog (K-6)	-	7,173	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	79	3,082	-	-	-	-	-

Functions Overview
 Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
237	2520 - Fiscal Services	-	4,452	119	-	-	-	-	-
	2660 - Technology Services	-	112,100	-	-	-	-	-	-
	237	-	123,804	3,201	-	-	-	-	-
238	1111 - Primary Prog (K-6)	-	63,049	-	-	-	-	-	-
	2240 - Instructional Staff Development	57,472	480	-	-	-	-	-	-
	2520 - Fiscal Services	1,670	1,905	-	-	-	-	-	-
	238	59,142	65,434	-	-	-	-	-	-
239	1260 - Early Intervention	8,815	12,927	-	-	-	535	535	535
	2240 - Instructional Staff Development	1,222	-	-	-	-	-	-	-
	2520 - Fiscal Services	297	501	-	-	-	13,695	13,695	13,695
	239	10,334	13,428	-	-	-	14,230	14,230	14,230
241	1260 - Early Intervention	4,191	-	-	-	-	-	-	-
	2520 - Fiscal Services	160	-	-	-	-	-	-	-
	241	4,351	-	-	-	-	-	-	-
242	3390 - Parent Involvement	27,750	32,576	191,741	-	-	172,906	172,906	172,906
	7000 - Ending Balance	224,317	191,741	-	-	-	-	-	-
	242	252,067	224,317	191,741	-	-	172,906	172,906	172,906
243	1131 - High Schl Prog (9-12)	8,425	25,425	-	-	-	-	-	-
	2240 - Instructional Staff Development	430	-	-	-	-	-	-	-
	2520 - Fiscal Services	668	316	-	-	-	-	-	-
	7000 - Ending Balance	14,414	-	-	-	-	-	-	-
	243	23,937	25,741	-	-	-	-	-	-
244	1121 - Mi/Jr High Prog (7-8)	-	3,748	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	13,910	48,379	2,507	-	-	-	-	-
	2130 - Health	-	64	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	421	-	-	-	-	-	-

Functions Overview

KLAMATH COUNTY SCHOOL DISTRICT

Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

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Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
244	2410 - Office of the Principal	-	68	-	-	-	-	-	-
	2520 - Fiscal Services	480	1,869	997	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	-	5,127	-	-	-	-	-	-
	244	14,390	59,676	3,504	-	-	-	-	-
245	2240 - Instructional Staff Development	203,953	45,530	288,014	2.00	2.00	279,189	279,189	279,189
	2520 - Fiscal Services	4,968	2,404	11,476	-	-	11,476	11,476	11,476
	3370 - Nonpublic School Services	-	-	5,734	-	-	14,560	14,560	14,560
	245	208,921	47,933	305,225	2.00	2.00	305,225	305,225	305,225
246	2240 - Instructional Staff Development	-	244,198	31,949	-	-	-	-	-
	2520 - Fiscal Services	-	9,411	1,238	-	-	-	-	-
	3370 - Nonpublic School Services	-	10,109	-	-	-	-	-	-
	246	-	263,718	33,187	-	-	-	-	-
247	2240 - Instructional Staff Development	23,557	4,180	-	-	-	-	-	-
	2520 - Fiscal Services	1,071	114	-	-	-	-	-	-
	247	24,628	4,294	-	-	-	-	-	
248	2130 - Health	39,215	415	40,000	0.40	0.70	51,100	51,100	51,100
	248	39,215	415	40,000	0.40	0.70	51,100	51,100	51,100
251	1111 - Primary Prog (K-6)	-	2,586	417,457	-	16.75	1,615,589	1,615,589	1,615,589
	1121 - Mi/Jr High Prog (7-8)	-	1,939	203,800	-	1.00	107,798	107,798	107,798
	1122 - Mi/Jr High X-Curr	-	-	2,648	-	-	-	-	-
	1131 - High Schl Prog (9-12)	-	1,939	501,178	-	1.00	217,505	217,505	217,505
	1132 - High Schl X-Curr	-	-	7,100	-	-	-	-	-
	1210 - Talented & Gifted	-	-	2,600	-	-	-	-	-
	1229 - Other Restricted Prog - Goals	-	-	900	-	-	-	-	-
	1283 - Falcon Heights Academy	-	-	54,162	-	2.00	208,074	208,074	208,074

Functions Overview

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Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
251	1285 - Alt Education	-	40,208	12,800	0.50	-	-	-	-
	2110 - Attendance Social Work	-	281,337	665,671	7.50	9.00	764,696	764,696	764,696
	2120 - Guidance	-	1,036,882	1,369,473	11.00	12.00	1,878,655	1,878,655	1,878,655
	2211 - Curriculum Direction	-	-	277,029	1.00	1.50	335,617	335,617	335,617
	2220 - Education Media Services	-	-	15,000	-	-	-	-	-
	2240 - Instructional Staff Development	-	-	214,200	-	-	100,000	100,000	100,000
	2310 - Board of Education Services	-	-	1,000	-	-	-	-	-
	2410 - Office of the Principal	-	-	196,545	1.00	1.00	195,761	195,761	195,761
	2520 - Fiscal Services	-	33,107	170,794	-	-	212,850	212,850	212,850
	2528 - Risk Management	-	-	6,000	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	-	268,769	502,200	-	-	24,361	24,361	24,361
	3100 - Food Service	-	-	812,000	-	-	-	-	-
	4150 - Bldg Acquisition	-	175,980	-	-	-	-	-	-
251		-	1,842,747	5,432,559	21.00	44.25	5,660,906	5,660,906	5,660,906
252	1121 - Mi/Jr High Prog (7-8)	-	137,546	177,865	1.50	2.13	173,008	173,008	173,008
	1131 - High Schl Prog (9-12)	-	805,290	1,041,973	8.10	8.47	985,824	985,824	985,824
	1283 - Falcon Heights Academy	-	122,624	221,867	3.20	2.25	244,620	244,620	244,620
	1284 - GED Program	-	62,183	-	-	-	-	-	-
	2120 - Guidance	-	205,325	-	-	-	-	-	-
	2211 - Curriculum Direction	-	51,452	118,476	-	0.50	111,918	111,918	111,918
	2240 - Instructional Staff Development	-	108,956	104,974	-	-	79,990	79,990	79,990
	2520 - Fiscal Services	-	57,009	62,399	-	-	62,329	62,329	62,329
	2542 - Care & Upkeep of Buildings	-	28,361	17,500	-	-	-	-	-

Functions Overview

KLAMATH COUNTY SCHOOL DISTRICT

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Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
252	2543 - Care & Upkeep of Grounds	-	6,464	-	-	-	-	-	-
	2660 - Technology Services	-	-	318	-	-	-	-	-
	252	-	1,585,209	1,745,372	12.80	13.35	1,657,690	1,657,690	1,657,690
254	1111 - Primary Prog (K-6)	-	-	445,579	-	-	200,000	200,000	200,000
	1121 - Mi/Jr High Prog (7-8)	-	-	150,000	-	-	75,000	75,000	75,000
	1131 - High Schl Prog (9-12)	-	-	375,000	-	-	275,000	275,000	275,000
	2520 - Fiscal Services	-	-	268,139	-	-	188,000	188,000	188,000
	2543 - Care & Upkeep of Grounds	-	-	350,000	-	-	250,000	250,000	250,000
	2544 - Maintenance	-	-	4,000	-	-	10,000	10,000	10,000
	2660 - Technology Services	-	-	633,000	-	-	333,000	333,000	333,000
	4150 - Bldg Acquisition	-	34,335	4,928,665	-	0.25	3,669,000	3,669,000	3,669,000
	254	-	34,335	7,154,383	-	0.25	5,000,000	5,000,000	5,000,000
255	1410 - K-6 Summer Programs	-	142,466	613,881	-	-	415,254	415,254	415,254
	1420 - JUNIOR HS Summer Programs	-	9,691	153,500	-	-	107,333	107,333	107,333
	1430 - HS Summer Programs	-	23,000	497,000	-	-	337,013	337,013	337,013
	2520 - Fiscal Services	-	6,533	77,576	-	-	35,037	35,037	35,037
	2550 - Student Transportation	-	-	55,800	-	-	37,200	37,200	37,200
	255	-	181,691	1,397,757	-	-	931,838	931,838	931,838
256	1111 - Primary Prog (K-6)	-	-	1,918,791	-	3.66	605,246	605,246	605,246
	1121 - Mi/Jr High Prog (7-8)	-	-	824,651	-	1.00	159,427	159,427	159,427
	1131 - High Schl Prog (9-12)	-	-	1,763,391	-	1.34	384,980	384,980	384,980
	1283 - Falcon Heights Academy	-	-	10,200	-	-	5,000	5,000	5,000
	1285 - Alt Education	-	-	10,000	-	-	15,000	15,000	15,000
	2115 - School Safety	-	-	30,000	-	-	40,000	40,000	40,000
	2210 - Improvement of Instruction	-	-	75,000	-	-	100,000	100,000	100,000

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Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
256	2211 - Curriculum Direction	-	-	7,000	-	-	7,000	7,000	7,000
	2520 - Fiscal Services	-	-	607,472	-	-	484,804	484,804	484,804
	2543 - Care & Upkeep of Grounds	-	-	1,528,030	-	-	1,540,050	1,540,050	1,540,050
	2544 - Maintenance	-	-	15,000	-	-	15,000	15,000	15,000
	2649 - Other Staff Services	-	-	1,121,165	-	-	-	-	-
	2660 - Technology Services	-	-	198,600	-	-	126,000	126,000	126,000
	4150 - Bldg Acquisition	-	-	8,046,894	-	-	9,411,262	9,411,262	9,411,262
256		-	-	16,156,192	-	6.00	12,893,768	12,893,768	12,893,768
257	2240 - Instructional Staff Development	-	-	-	-	-	956,589	956,589	956,589
257		-	-	-	-	-	956,589	956,589	956,589
258	1121 - Mi/Jr High Prog (7-8)	149,849	8,934	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	670,610	222,215	-	-	-	-	-	-
	1283 - Falcon Heights Academy	54,252	-	-	-	-	-	-	-
	1284 - GED Program	82,204	-	-	-	-	-	-	-
	2120 - Guidance	172,655	-	-	-	-	-	-	-
	2211 - Curriculum Direction	20,336	12,245	-	-	-	-	-	-
	2240 - Instructional Staff Development	118,236	2,066	-	-	-	-	-	-
	2520 - Fiscal Services	39,135	5,811	-	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	-	7,489	-	-	-	-	-	-
258	1,307,276	258,760	-	-	-	-	-	-	
259	2211 - Curriculum Direction	19,351	193	33,256	-	-	34,997	34,997	34,997
	7000 - Ending Balance	3,449	3,256	-	-	-	-	-	-
259	22,800	3,449	33,256	-	-	34,997	34,997	34,997	

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Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
260	2119 - Other Homeless	-	-	58,220	-	-	29,348	29,348	29,348
	2520 - Fiscal Services	-	-	2,275	-	-	1,147	1,147	1,147
	260	-	-	60,495	-	-	30,495	30,495	30,495
261	2240 - Instructional Staff Development	-	10,123	19,594	-	-	19,594	19,594	19,594
	2520 - Fiscal Services	-	331	766	-	-	766	766	766
	261	-	10,454	20,360	-	-	20,360	20,360	20,360
262	1111 - Primary Prog (K-6)	1,700	2,200	2,400	-	-	693	693	693
	1121 - Mi/Jr High Prog (7-8)	1,035	1,650	-	-	-	1,526	1,526	1,526
	1131 - High Schl Prog (9-12)	1,065	1,650	-	-	-	1,581	1,581	1,581
	262	3,800	5,500	2,400	-	-	3,800	3,800	3,800
263	2520 - Fiscal Services	628	-	2,806	-	-	-	-	-
	3100 - Food Service	21,273	-	71,831	-	-	-	-	-
	263	21,901	-	74,637	-	-	-	-	-
264	1131 - High Schl Prog (9-12)	-	-	251,912	-	-	120,300	120,300	120,300
	2520 - Fiscal Services	-	-	10,057	-	-	4,700	4,700	4,700
	2542 - Care & Upkeep of Buildings	-	-	5,496	-	-	-	-	-
	264	-	-	267,465	-	-	125,000	125,000	125,000
265	1131 - High Schl Prog (9-12)	30,305	57,421	55,326	-	-	27,663	27,663	27,663
	2520 - Fiscal Services	876	1,663	2,162	-	-	1,081	1,081	1,081
	265	31,181	59,084	57,488	-	-	28,744	28,744	28,744
266	2520 - Fiscal Services	-	-	1,781	-	-	1,800	1,800	1,800
	3100 - Food Service	26,311	52,579	45,581	-	-	46,062	46,062	46,062
	266	26,311	52,579	47,362	-	-	47,862	47,862	47,862
267	2543 - Care & Upkeep of Grounds	250	597	-	-	-	-	-	-
	7000 - Ending Balance	597	-	-	-	-	-	-	-
	267	847	597	-	-	-	-	-	-

Functions Overview
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Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
268	1121 - Mi/Jr High Prog (7-8)	-	-	2,588	-	-	2,556	2,556	2,556
	1131 - High Schl Prog (9-12)	-	-	11,694	-	-	11,758	11,758	11,758
	7000 - Ending Balance	14,199	14,282	-	-	-	-	-	-
268		14,199	14,282	14,282	-	-	14,315	14,315	14,315
269	1131 - High Schl Prog (9-12)	4,500	-	54,124	-	-	52,904	52,904	52,904
	2310 - Board of Education Services	3,500	-	-	-	-	-	-	-
	7000 - Ending Balance	53,192	53,502	-	-	-	-	-	-
269		61,192	53,502	54,124	-	-	52,904	52,904	52,904
270	1111 - Primary Prog (K-6)	-	-	7,500	-	-	10,000	10,000	10,000
	1121 - Mi/Jr High Prog (7-8)	-	-	5,000	-	-	-	-	-
	1131 - High Schl Prog (9-12)	-	-	7,500	-	-	-	-	-
	1490 - KCSO Summer Programs	-	-	5,000	-	-	2,500	2,500	2,500
	2119 - Other Homeless	-	-	77,972	-	-	38,986	38,986	38,986
	2520 - Fiscal Services	-	-	4,023	-	-	2,012	2,012	2,012
270		-	-	106,995	-	-	53,498	53,498	53,498
271	1131 - High Schl Prog (9-12)	3,537	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	7,959	480	30,750	-	-	40,526	40,526	40,526
	7000 - Ending Balance	2,750	17,270	-	-	-	-	-	-
271		14,246	17,750	30,750	-	-	40,526	40,526	40,526
272	1131 - High Schl Prog (9-12)	4,120	6,134	10,682	-	-	8,382	8,382	8,382
	7000 - Ending Balance	6,316	3,782	-	-	-	-	-	-
272		10,435	9,916	10,682	-	-	8,382	8,382	8,382
273	2240 - Instructional Staff Development	34,444	16,547	100,000	-	-	50,000	50,000	50,000
	7000 - Ending Balance	50,000	50,000	-	-	-	-	-	-
273		84,444	66,547	100,000	-	-	50,000	50,000	50,000

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Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
274	1111 - Primary Prog (K-6)	96,732	113,873	249,409	-	-	249,409	249,409	249,409
	2550 - Student Transportation	1,662	-	-	-	-	-	-	-
274		98,394	113,873	249,409	-	-	249,409	249,409	249,409
275	1292 - Teen Parent Program	2,060	2,526	3,200	-	-	-	-	-
	3100 - Food Service	3,239,196	3,517,189	4,517,260	46.40	51.86	4,147,561	4,147,561	4,147,561
	7000 - Ending Balance	125,096	1,083,460	-	-	-	-	-	-
275		3,366,352	4,603,175	4,520,460	46.40	51.86	4,147,561	4,147,561	4,147,561
276	1131 - High Schl Prog (9-12)	-	-	-	-	-	26,234	26,234	26,234
	2240 - Instructional Staff Development	4,139	-	26,234	-	-	-	-	-
	7000 - Ending Balance	26,234	26,234	-	-	-	-	-	-
276		30,373	26,234	26,234	-	-	26,234	26,234	26,234
277	1111 - Primary Prog (K-6)	995	-	-	-	-	-	-	-
	1250 - Resource Rooms	1,030	-	-	-	-	-	-	-
	1283 - Falcon Heights Academy	402	-	-	-	-	-	-	-
	2130 - Health	1,426	4,781	-	-	-	-	-	-
	2190 - Student Service Direction	4,845	-	-	-	-	-	-	-
	2211 - Curriculum Direction	23,840	-	-	-	-	-	-	-
	2321 - Office of Superintendent	3,897	-	-	-	-	-	-	-
	2410 - Office of the Principal	4,718	-	-	-	-	-	-	-
	2520 - Fiscal Services	3,464	-	-	-	-	-	-	-
	2528 - Risk Management	32,495	335,126	205,000	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	22,824	12,493	250	-	-	-	-	-
	2544 - Maintenance	934	10,018	-	-	-	-	-	-
	2550 - Student Transportation	4,734	-	-	-	-	-	-	-
2572 - Purchasing	10,647	-	-	-	-	-	-	-	

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Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
277	2573 - Warehouse / Distribution	60,527	160,660	54,100	-	-	-	-	-
	2641 - Personnel	2,450	-	-	-	-	-	-	-
	2660 - Technology Services	1,421	-	-	-	-	-	-	-
	3100 - Food Service	78,345	81	-	-	-	-	-	-
	3300 - Community Service	792	-	-	-	-	-	-	-
	7000 - Ending Balance	-	9,350	-	-	-	-	-	-
	277	259,786	532,508	259,350	-	-	-	-	-
278	1111 - Primary Prog (K-6)	4,051	2,805	11,111	-	-	24,546	24,546	24,546
	1121 - Mi/Jr High Prog (7-8)	724	78	3,276	-	-	3,276	3,276	3,276
	1131 - High Schl Prog (9-12)	4,559	12,666	54,590	-	-	30,633	30,633	30,633
	1132 - High Schl X-Curr	-	-	16,000	-	-	12,885	12,885	12,885
	1210 - Talented & Gifted	6,930	-	-	-	-	-	-	-
	1490 - KCSD Summer Programs	9,557	-	1,343	-	-	4,343	4,343	4,343
	2130 - Health	5,837	-	612	-	-	-	-	-
	2190 - Student Service Direction	465	-	-	-	-	-	-	-
	2220 - Education Media Services	-	-	5,109	-	-	5,000	5,000	5,000
	2240 - Instructional Staff Development	5,000	386	1,787	-	-	787	787	787
	2410 - Office of the Principal	-	-	1,500	-	-	-	-	-
	2520 - Fiscal Services	2,240	-	-	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	-	-	7,000	-	-	-	-	-
	2543 - Care & Upkeep of Grounds	-	600	-	-	-	-	-	-
	3100 - Food Service	65,741	11,646	17,854	-	-	-	-	-
	7000 - Ending Balance	27,473	34,993	-	-	-	-	-	-
	278	132,577	63,174	120,182	-	-	81,471	81,471	81,471
279	1111 - Primary Prog (K-6)	-	-	109,850	-	-	100,000	100,000	100,000

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Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
279	1121 - Mi/Jr High Prog (7-8)	-	-	100,000	-	-	100,000	100,000	100,000
	1131 - High Schl Prog (9-12)	-	-	100,000	-	-	100,000	100,000	100,000
	2130 - Health	-	-	-	-	-	6,000	6,000	6,000
	2190 - Student Service Direction	-	-	100,000	-	-	100,000	100,000	100,000
	2544 - Maintenance	18,935	4,207	110,000	-	-	100,000	100,000	100,000
	2649 - Other Staff Services	-	-	-	-	-	6,000	6,000	6,000
	4150 - Bldg Acquisition	-	-	500,000	-	-	250,000	250,000	250,000
	7000 - Ending Balance	9,057	4,850	-	-	-	-	-	-
279		27,991	9,057	1,019,850	-	-	762,000	762,000	762,000
280	1111 - Primary Prog (K-6)	187,416	86,103	660,810	-	-	578,840	578,840	578,840
	1121 - Mi/Jr High Prog (7-8)	70,384	19,704	163,942	-	-	108,600	108,600	108,600
	1131 - High Schl Prog (9-12)	612,548	310,177	1,151,770	-	-	1,041,160	1,041,160	1,041,160
	1229 - Other Restricted Prog - Goals	1,342	-	-	-	-	-	-	-
	2543 - Care & Upkeep of Grounds	24,310	-	-	-	-	-	-	-
	7000 - Ending Balance	1,064,269	976,522	-	-	-	-	-	-
280		1,960,268	1,392,507	1,976,522	-	-	1,728,600	1,728,600	1,728,600
281	1122 - Mi/Jr High X-Curr	50	-	30,000	-	-	27,200	27,200	27,200
	1132 - High Schl X-Curr	221,398	85,515	381,508	-	-	369,750	369,750	369,750
	7000 - Ending Balance	201,514	201,508	-	-	-	-	-	-
281		422,962	287,023	411,508	-	-	396,950	396,950	396,950
282	1131 - High Schl Prog (9-12)	-	5,465	394	-	-	10,000	10,000	10,000
	2130 - Health	-	13,520	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	512	-	-	-	-	-	-
	2520 - Fiscal Services	-	477	-	-	-	-	-	-

Functions Overview
 Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
282	2550 - Student Transportation	-	5,000	-	-	-	-	-	-
	7000 - Ending Balance	-	394	-	-	-	-	-	-
282		-	25,368	394	-	-	10,000	10,000	10,000
283	1410 - K-6 Summer Programs	-	20,629	36,997	-	-	24,320	24,320	24,320
	1420 - JUNIOR HS Summer Programs	-	-	-	-	-	24,225	24,225	24,225
	1460 - SPED Summer Programs	-	-	56,148	-	-	-	-	-
	2520 - Fiscal Services	-	690	3,588	-	-	1,897	1,897	1,897
283		-	21,319	96,734	-	-	50,441	50,441	50,441
284	1111 - Primary Prog (K-6)	5,937	9,792	25,699	-	-	14,699	14,699	14,699
	1121 - Mi/Jr High Prog (7-8)	360	4,384	30,050	-	-	21,189	21,189	21,189
	1131 - High Schl Prog (9-12)	18,313	12,996	30,093	-	-	19,719	19,719	19,719
	1132 - High Schl X-Curr	-	2,375	-	-	-	-	-	-
	1410 - K-6 Summer Programs	-	17	9,976	-	-	-	-	-
	1420 - JUNIOR HS Summer Programs	-	-	2,818	-	-	-	-	-
	2220 - Education Media Services	519	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	214	-	1,000	-	-	1,000	1,000	1,000
	2542 - Care & Upkeep of Buildings	-	5,055	-	-	-	-	-	-
	2550 - Student Transportation	-	-	2,000	-	-	2,000	2,000	2,000
7000 - Ending Balance	33,957	50,486	-	-	-	-	-	-	
284		59,300	85,107	101,636	-	-	58,607	58,607	58,607
285	5200 - Transfer of Funds	149,892	152,836	165,305	-	-	157,500	157,500	157,500
285		149,892	152,836	165,305	-	-	157,500	157,500	157,500
286	2520 - Fiscal Services	21,023	27,652	28,300	-	-	28,000	28,000	28,000
	2543 - Care & Upkeep of Grounds	79,398	-	-	-	-	-	-	-

Functions Overview
 Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
286	2544 - Maintenance	-	-	1,422,472	-	-	1,477,000	1,477,000	1,477,000
	7000 - Ending Balance	617,576	1,045,772	-	-	-	-	-	-
286		717,997	1,073,424	1,450,772	-	-	1,505,000	1,505,000	1,505,000
287	1121 - Mi/Jr High Prog (7-8)	-	4,990	1,948	-	-	1,948	1,948	1,948
	1131 - High Schl Prog (9-12)	-	18	-	-	-	-	-	-
	2550 - Student Transportation	-	-	2,182	-	-	2,182	2,182	2,182
	7000 - Ending Balance	9,138	4,130	-	-	-	-	-	-
287		9,138	9,138	4,130	-	-	4,130	4,130	4,130
288	1410 - K-6 Summer Programs	-	-	38,371	-	-	38,371	38,371	38,371
	1420 - JUNIOR HS Summer Programs	-	-	38,555	-	-	38,555	38,555	38,555
	2520 - Fiscal Services	-	-	3,005	-	-	3,005	3,005	3,005
288		-	-	79,931	-	-	79,931	79,931	79,931
289	1111 - Primary Prog (K-6)	-	29,619	-	-	-	-	-	-
	1121 - Mi/Jr High Prog (7-8)	-	6,257	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	-	41,426	-	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	-	6,638	-	-	-	-	-	-
289		-	83,941	-	-	-	-	-	
291	1111 - Primary Prog (K-6)	18	74	1,640	-	-	1,465	1,465	1,465
	1121 - Mi/Jr High Prog (7-8)	135	-	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	8,674	-	4,482	-	-	4,474	4,474	4,474
	7000 - Ending Balance	6,135	6,097	-	-	-	-	-	-
291		14,961	6,171	6,122	-	-	5,939	5,939	5,939
292	1283 - Falcon Heights Academy	160,910	189,076	178,756	1.60	0.60	86,327	86,327	86,327
	2410 - Office of the Principal	37,295	40,154	66,244	-	1.00	63,673	63,673	63,673
292		198,206	229,230	245,000	1.60	1.60	150,000	150,000	150,000

Functions Overview
 Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Fund	Fund / Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
293	2190 - Student Service Direction	38,720	44,770	58,170	0.40	0.37	58,431	58,431	58,431
	293	38,720	44,770	58,170	0.40	0.37	58,431	58,431	58,431
294	1140 - Pre K Program	-	110,315	241,276	1.00	2.56	247,500	247,500	247,500
	2240 - Instructional Staff Development	-	128	-	-	-	-	-	-
	2520 - Fiscal Services	-	4,120	8,641	-	-	-	-	-
	294	-	114,562	249,917	1.00	2.56	247,500	247,500	247,500
297	4150 - Bldg Acquisition	3,436,031	1,315,805	2,533,560	-	-	2,354,632	2,354,632	2,354,632
	7000 - Ending Balance	-1,596	-	-	-	-	-	-	-
	297	3,434,435	1,315,805	2,533,560	-	-	2,354,632	2,354,632	2,354,632
299	5200 - Transfer of Funds	475,000	475,000	475,000	-	-	475,000	475,000	475,000
	299	475,000	475,000	475,000	-	-	475,000	475,000	475,000
Overall		17,299,077	20,916,128	53,794,849	130.60	163.02	45,934,564	45,934,564	45,934,564

Functions by Account Code
 Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
111	LIC SALARIES	1,867,088	2,357,666	3,498,453	4,216,102	4,216,102	4,216,102
112	CLASS SALARIES	1,603,054	1,663,221	2,177,232	2,182,980	2,182,980	2,182,980
113	ADMINISTRATORS	-	59,625	443,971	459,662	459,662	459,662
114	MGR CLASSIFIED	82,793	108,746	161,155	172,759	172,759	172,759
119	SUMMER EMPLOYEES	102,092	143,037	988,287	561,861	561,861	561,861
121	SUB LICENSED	97,374	92	1,000	-	-	-
122	SUB CLASSIFIED	34,489	40,941	65,293	20,020	20,020	20,020
130	OVERTIME SALARY	-	1,706	200	-	-	-
132	STIPEND-REMOTE LOCATION	296	2,296	3,600	4,400	4,400	4,400
133	STIPEND-TOP OF SCALE	1,650	5,345	9,540	10,276	10,276	10,276
134	STIPEND-CAFETERIA	1,500	1,491	300	-	-	-
136	EXTRA BUS TRIPS	-	-	1,417	1,417	1,417	1,417
137	EXTRA DUTY/HOURLY	254,043	241,967	3,125,990	248,907	248,907	248,907
140	STIPEND-ADVISORS	-	21,254	8,774	-	-	-
142	STIPEND-HEAD TEACHER	-	3,411	7,810	3,547	3,547	3,547
147	STIPEND-TEAM LEADER	-	5,905	4,600	-	-	-
149	STIPEND-SMILE	3,736	8,500	1,353	3,328	3,328	3,328
150	NEW HIRE LONGEVITY STIPEN	1,000	-	-	-	-	-
190	OTHER SALARIES	-	-	826,132	-	-	-
210	PERS DISTRICT T1/T2	332,927	438,258	626,267	470,451	470,451	470,451
212	PERS PICKUP 6%	208,525	254,204	648,108	450,804	450,804	450,804
215	PY PERS RECONCIL.	68	-	-	-	-	-
216	PERS DISTRICT OPSPR	669,538	808,733	1,946,127	1,376,558	1,376,558	1,376,558
220	SOC SEC ADMIN	294,240	340,464	803,936	598,360	598,360	598,360
230	OTHER REQ PAYROLL COSTS	-	-	1,000	-	-	-
231	WRKRS COMP	39,282	45,023	93,168	55,749	55,749	55,749
232	UNEMPLOY COMP	3,865	4,466	26,296	34,419	34,419	34,419
240	MEDICAL	656,688	672,123	1,079,919	1,318,884	1,318,884	1,318,884
241	VISION	45,127	47,488	57,925	70,621	70,621	70,621
242	DISABILITY	3,337	5,119	7,980	8,904	8,904	8,904
243	DENTAL	128,120	139,457	172,043	212,139	212,139	212,139

Functions by Account Code
Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
244	HEALTH SAVINGS PLAN	336	332	871	675	675	675
245	LIFE INSURANCE	343	773	4,683	4,604	4,604	4,604
246	HRA (HLTH REIMBURSEMENT)	-	-	553	-	-	-
247	CHILDCARE	-	704	316	-	-	-
270	POST RETIREMENT MEDICAL	-	1,644	7,500	13,728	13,728	13,728
273	POST RETIREMNT DENTAL	-	-	800	1,118	1,118	1,118
290	OTHER BENEFIT COSTS	728	219	4,048	4,010	4,010	4,010
310	INST/PROF/TECH SERVICES	168,786	428,683	724,757	1,026,618	1,026,618	1,026,618
311	INSTRUCTION SERVICES	-	2,414	315,772	215,971	215,971	215,971
312	INST PRGM IMPROV SERV	2,013	-	2,000	-	-	-
313	STUDENT SERVICES	-	13,108	49,990	53,264	53,264	53,264
318	PROF & IMPR NON-INSTR	37,804	17,184	333,000	728,295	728,295	728,295
322	REPAIR & MAINT SERVICE	30,952	33,793	86,875	42,600	42,600	42,600
324	RENTALS	19,402	29,408	155,610	71,000	71,000	71,000
328	GARBAGE	-	41	-	-	-	-
331	REIMBUR STUDENT TRANS	-	5,000	-	-	-	-
341	IN-DIST TRAVEL	36,972	12,346	24,382	12,644	12,644	12,644
342	OUT-DIST TRAVEL	116,780	33,959	382,087	684,709	684,709	684,709
343	STUDENT OUT-DIST-TRVL	10,279	14,477	54,718	22,783	22,783	22,783
350	COMMUNICATION	-	-	-	300	300	300
351	TELEPHONE	792	44,737	20,823	34,273	34,273	34,273
353	POSTAGE	10,740	165	300	500	500	500
354	ADVERTISING	400	518	500	475	475	475
355	PRINTING BINDING	-	-	-	600	600	600
370	TUITION	50,611	70,376	243,241	202,906	202,906	202,906
373	TUITION PRIVATE	89,378	105,180	235,900	227,900	227,900	227,900
374	OTHER TUITION	8,000	-	54,124	52,904	52,904	52,904
380	NON-INSTR PROF/TECH	4,625	4,945	9,100	9,000	9,000	9,000
383	ARCH/ENG SERVICES	409,164	207,272	674,100	502,485	502,485	502,485
386	DATA PROCESSING SRVS	5,992	10,037	13,400	13,500	13,500	13,500
389	OTHER NON-INSTR PROF/TECH	-	-	33,940	16,970	16,970	16,970

Functions by Account Code
 Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
390	OTH GEN PROF TECH SRVS	93,135	89,373	378,756	250,704	250,704	250,704
392	OTHR SERVICES - PHOTOCOPY	48	206	160	300	300	300
410	CONSUMABLE SUPPLIES	1,343,959	1,549,578	4,244,735	3,695,537	3,695,537	3,695,537
412	VEHICLE SUPPLIES	-	52	-	-	-	-
413	FOOD SUPPLIES	21,973	18,643	97,660	65,830	65,830	65,830
414	DONATED COMMODITIES	309,471	255,494	312,000	300,000	300,000	300,000
415	PARENT SUPPLIES	-	285	3,000	5,000	5,000	5,000
419	FUEL - TRANSPORTATION	2,989	4,136	7,000	4,000	4,000	4,000
420	TEXTBOOKS - NEW	4,794	20,596	1,050,717	562,574	562,574	562,574
421	TEXTBOOKS - TCHR MANUALS	3,025	3,841	500	-	-	-
422	TEXTBOOKS - REPLACEMENT	21,207	5,613	23,000	-	-	-
427	TEXTBOOK ORIENTED MATERLS	-	6,220	599	-	-	-
430	LIBRARY BOOKS	519	-	17,000	5,000	5,000	5,000
433	AUDIO VISUAL	1,000	-	-	-	-	-
440	PERIODICALS	-	2,132	109	-	-	-
450	FOOD (FOOD SERV ONLY)	1,182,614	1,170,939	1,331,642	1,338,423	1,338,423	1,338,423
460	NONCONSUM ITEMS	107,517	541,149	1,523,764	1,008,451	1,008,451	1,008,451
470	COMPUTER SOFTWR	24,238	521,540	381,135	437,379	437,379	437,379
480	COMPUTER HDW	190,077	1,525,518	1,187,539	1,002,604	1,002,604	1,002,604
499	WAREHOUSE OFFSET	4,737	-	1,000	4,000	4,000	4,000
520	BLDG ACQUISITION/IMPRVMT	3,031,004	1,677,669	18,043,014	16,476,623	16,476,623	16,476,623
530	GROUNDS IMPROVEMENT	108,205	6,464	1,854,500	2,010,000	2,010,000	2,010,000
540	DEPRECIABLE EQUIPMENT	19,345	150,271	250,630	91,292	91,292	91,292
541	INITIAL ADDTL EQUIP	30,545	113,385	129,470	138,600	138,600	138,600
542	REPLACEMENT EQUIP	65,908	34,989	322,100	70,200	70,200	70,200
550	DEPREC TECH EQUIP	-	30,806	215,000	100,000	100,000	100,000
620	INTEREST	-	-	30	50	50	50
640	DUES AND FEES	23,142	28,461	78,175	97,200	97,200	97,200
641	BANK FEES AND CHARGES	-	-	300	-	-	-
659	OTHR INS/JUDGEMENTS	7,710	-	1,000	1,000	1,000	1,000
690	GRANT INDIRECT CHG	154,205	295,651	1,478,746	1,211,316	1,211,316	1,211,316

Functions by Account Code
 Budget Year 2022-23 -- July 1, 2022 to June 30, 2023

Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
710	TRANSFERS OUT	624,892	627,836	640,305	632,500	632,500	632,500
820	RESERVED FOR NEXT YEAR	2,487,886	3,777,427	-	-	-	-
Summary		17,299,077	20,916,128	53,794,849	45,934,564	45,934,564	45,934,564

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

202 - 204 Title I A

Fund Description:

Improving the academic achievement of the disadvantaged.

Special Notes:

Funds 202, 203, and 204 are used to account for Title I A funds. Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th. The use of these funds is rotated from one year to the next so there is a separate accounting for each Title I A grant.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 202

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
202	R4500	RESTR REV FED GOV TO STAT	105,191	16,646	2,181,286	2,662,496	2,662,496	2,662,496
202			105,191	16,646	2,181,286	2,662,496	2,662,496	2,662,496

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
202	1140	410	CONSUMABLE SUPPLIES	-	-	50,000	0.0	0.0	75,000	75,000	75,000	
	Total Function 1140			-	-	50,000			75,000	75,000	75,000	
	1272	111	LIC SALARIES	3,507	-	281,081	4.2	4.8	287,645	287,645	287,645	
		112	CLASS SALARIES	-	-	388,349	17.1	16.6	355,337	355,337	355,337	
		133	STIPEND-TOP OF SCALE	-	-	-	0.0	0.0	750	750	750	
		210	PERS DISTRICT T1/T2	-	-	11,461	0.0	0.0	7,750	7,750	7,750	
		212	PERS PICKUP 6%	210	-	34,386	0.0	0.0	38,436	38,436	38,436	
		216	PERS DISTRICT OPSPR	932	-	134,356	0.0	0.0	145,841	145,841	145,841	
		220	SOC SEC ADMIN	260	-	48,754	0.0	0.0	49,246	49,246	49,246	
		231	WRKRS COMP	14	-	2,965	0.0	0.0	2,147	2,147	2,147	
		232	UNEMPLOY COMP	3	-	1,268	0.0	0.0	2,575	2,575	2,575	
		240	MEDICAL	790	-	105,050	0.0	0.0	86,492	86,492	86,492	
		241	VISION	-64	-	9,329	0.0	0.0	7,491	7,491	7,491	
		242	DISABILITY	6	-	717	0.0	0.0	717	717	717	
		243	DENTAL	-68	-	25,065	0.0	0.0	20,142	20,142	20,142	
		247	CHILDCARE	-	-	221	0.0	0.0	-	-	-	
		310	INST/PROF/TECH SERVICES	4,274	-	15,383	0.0	0.0	-	-	-	
		311	INSTRUCTION SERVICES	-	-	6,000	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	-	-	0.0	0.0	50,000	50,000	50,000	
		343	STUDENT OUT-DIST-TRVL	611	-	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	722	13,009	302,943	0.0	0.0	48,216	48,216	48,216	
		413	FOOD SUPPLIES	-	-	3,000	0.0	0.0	-	-	-	
		421	TEXTBOOKS - TCHR MANUALS	3,025	-	-	0.0	0.0	-	-	-	
		422	TEXTBOOKS - REPLACEMENT	19,014	-	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	815	-	-	0.0	0.0	48,000	48,000	48,000	
		470	COMPUTER SOFTWR	-	-	30,523	0.0	0.0	262,000	262,000	262,000	
		480	COMPUTER HDW	54,487	2,895	-	0.0	0.0	361,313	361,313	361,313	
		Total Function 1272			88,539	15,904	1,400,849			1,774,098	1,774,098	1,774,098
		1285	351	TELEPHONE	-	-	-	0.0	0.0	14,000	14,000	14,000
		Total Function 1285			-	-	-			14,000	14,000	14,000

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
202	1490	410	CONSUMABLE SUPPLIES	-	-	6,836	0.0	0.0	-	-	-
		Total Function 1490			-	-	6,836			-	-
	2110	351	TELEPHONE	-	-	1,000	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	-	-	54,500	0.0	0.0	118,638	118,638	118,638
		410	CONSUMABLE SUPPLIES	-	-	7,964	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	-	1,000	0.0	0.0	-	-	-
	Total Function 2110			-	-	64,464			118,638	118,638	118,638
	2240	137	EXTRA DUTY/HOURLY	2,486	-	90,045	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	122	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	149	-	5,429	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	560	-	21,463	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	190	-	6,922	0.0	0.0	-	-	-
		231	WRKRS COMP	11	-	368	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	2	-	90	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	169,129	0.0	0.0	50,000	50,000	50,000
		311	INSTRUCTION SERVICES	-	-	64,725	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	7,268	-	148,536	0.0	0.0	500,000	500,000	500,000
		410	CONSUMABLE SUPPLIES	-	-	2,500	0.0	0.0	1,000	1,000	1,000
		460	NONCONSUM ITEMS	-	-	-	0.0	0.0	1,000	1,000	1,000
	470	COMPUTER SOFTWR	-	-	-	0.0	0.0	1,000	1,000	1,000	
	Total Function 2240			10,787	-	509,207			553,000	553,000	553,000
	2520	690	GRANT INDIRECT CHG	5,607	742	82,016	0.0	0.0	100,110	100,110	100,110
	Total Function 2520			5,607	742	82,016			100,110	100,110	100,110
	3390	410	CONSUMABLE SUPPLIES	257	-	45,264	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	-	22,650	0.0	0.0	27,650	27,650	27,650
	Total Function 3390			257	-	67,914			27,650	27,650	27,650
	Total Fund 202				105,191	16,646	2,181,286			2,662,496	2,662,496

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 203

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
203	R4500	RESTR REV FED GOV TO STAT	-	1,523,990	676,937	-	-	-
203			-	1,523,990	676,937	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
203	1140	130	OVERTIME SALARY	-	1,706	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	-	2,441	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	376	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	244	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	768	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	310	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	17	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	4	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	55,069	9,000	0.0	0.0	-	-	-	
	Total Function 1140				-	60,936	9,000			-	-	-
	1272	111	LIC SALARIES	-	254,963	-	0.0	0.0	-	-	-	
		112	CLASS SALARIES	-	314,773	-	0.0	0.0	-	-	-	
		121	SUB LICENSED	-	56	-	0.0	0.0	-	-	-	
		122	SUB CLASSIFIED	-	616	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	-	4,163	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	14,403	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	32,331	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	131,306	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	41,054	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	2,523	-	0.0	0.0	-	-	-	
232		UNEMPLOY COMP	-	555	-	0.0	0.0	-	-	-		
240		MEDICAL	-	83,589	-	0.0	0.0	-	-	-		
241		VISION	-	8,306	-	0.0	0.0	-	-	-		
242		DISABILITY	-	593	-	0.0	0.0	-	-	-		
243		DENTAL	-	23,391	-	0.0	0.0	-	-	-		
247		CHILDCARE	-	551	-	0.0	0.0	-	-	-		
313		STUDENT SERVICES	-	251	-	0.0	0.0	-	-	-		
341		IN-DIST TRAVEL	-	152	-	0.0	0.0	-	-	-		
342		OUT-DIST TRAVEL	-	489	6,600	0.0	0.0	-	-	-		
410	CONSUMABLE SUPPLIES	-	40,408	10,000	0.0	0.0	-	-	-			
413	FOOD SUPPLIES	-	2,938	1,500	0.0	0.0	-	-	-			

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
203	1272	440	PERIODICALS	-	2,132	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	92,992	750	0.0	0.0	-	-	-	
		470	COMPUTER SOFTWR	-	116,243	6,000	0.0	0.0	-	-	-	
		480	COMPUTER HDW	-	163,128	5,000	0.0	0.0	-	-	-	
		541	INITIAL ADDTL EQUIP	-	6,801	-	0.0	0.0	-	-	-	
	Total Function 1272				-	1,338,708	29,850			-	-	-
	1285	351	TELEPHONE	-	7,680	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	-	3,060	-	0.0	0.0	-	-	-	
	Total Function 1285				-	10,740	-			-	-	-
	2110	351	TELEPHONE	-	433	-	0.0	0.0	-	-	-	
		390	OTH GEN PROF TECH SRVS	-	45,500	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	777	200	0.0	0.0	-	-	-	
		422	TEXTBOOKS - REPLACEMENT	-	28	-	0.0	0.0	-	-	-	
	Total Function 2110				-	46,738	200			-	-	-
	2240	137	EXTRA DUTY/HOURLY	-	-	200,000	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	-	12,623	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	-	11,000	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	-	31,000	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	15,000	0.0	0.0	-	-	-	
		230	OTHER REQ PAYROLL COSTS	-	-	1,000	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	-	840	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	-	500	0.0	0.0	-	-	-	
		318	PROF & IMPR NON-INSTR	-	-	76,000	0.0	0.0	-	-	-	
		341	IN-DIST TRAVEL	-	-	1,500	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	-	20,000	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	20,012	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	-	-	17,000	0.0	0.0	-	-	-	
470		COMPUTER SOFTWR	-	-	50,000	0.0	0.0	-	-	-		
480		COMPUTER HDW	-	-	139,209	0.0	0.0	-	-	-		
Total Function 2240				-	-	595,684			-	-	-	

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
203	2520	690	GRANT INDIRECT CHG	-	54,801	41,703	0.0	0.0	-	-	-
			Total Function 2520	-	54,801	41,703			-	-	-
	3390	410	CONSUMABLE SUPPLIES	-	5,619	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	3,041	-	0.0	0.0	-	-	-
		415	PARENT SUPPLIES	-	156	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	2,992	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	259	500	0.0	0.0	-	-	-
			Total Function 3390	-	12,067	500			-	-	-
Total Fund 203				0	1,523,990	676,937			0	0	0

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 204**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
204	R4500	RESTR REV FED GOV TO STAT	1,504,596	183,855	-	-	-	-
204			1,504,596	183,855	-	-	-	-

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
204	1272	111	LIC SALARIES	391,741	-	-	0.0	0.0	-	-	-
		112	CLASS SALARIES	450,727	-	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	1,900	1,138	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	2,904	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	25,864	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	45,139	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	178,597	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	61,709	87	-	0.0	0.0	-	-	-
		231	WRKRS COMP	3,691	5	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	828	1	-	0.0	0.0	-	-	-
		240	MEDICAL	135,452	-492	-	0.0	0.0	-	-	-
		241	VISION	9,941	-99	-	0.0	0.0	-	-	-
		242	DISABILITY	734	-	-	0.0	0.0	-	-	-
		243	DENTAL	30,065	-329	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	198	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	2,761	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	11,441	4,274	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	733	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	1,760	-	-	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	-	167,181	-	0.0	0.0	-	-	-
	480	COMPUTER HDW	19,214	-	-	0.0	0.0	-	-	-	
	Total Function 1272				1,375,401	171,765	-	-	-	-	-
	2110	390	OTH GEN PROF TECH SRVS	45,500	-	-	0.0	0.0	-	-	-
			410	CONSUMABLE SUPPLIES	249	-	-	0.0	0.0	-	-
		Total Function 2110				45,749	-	-	-	-	-
	2240	121	SUB LICENSED	7,705	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	2,283	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	307	-	-	0.0	0.0	-	-	-
212		PERS PICKUP 6%	353	-	-	0.0	0.0	-	-	-	
216		PERS DISTRICT OPSPR	1,411	-	-	0.0	0.0	-	-	-	
220		SOC SEC ADMIN	759	-	-	0.0	0.0	-	-	-	

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
204	2240	231	WRKRS COMP	43	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	10	-	-	0.0	0.0	-	-	-
		312	INST PRGM IMPROV SERV	510	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	21,125	6,779	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	588	-	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	1,215	-	-	0.0	0.0	-	-	-
	Total Function 2240			36,310	6,779	-			-	-	-
	2520	690	GRANT INDIRECT CHG	43,147	5,311	-	0.0	0.0	-	-	-
	Total Function 2520			43,147	5,311	-			-	-	-
	3390	410	CONSUMABLE SUPPLIES	2,484	-	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	1,505	-	-	0.0	0.0	-	-	-
	Total Function 3390			3,989	-	-			-	-	-
	Total Fund 204			1,504,596	183,855	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

205 & 206 Title IA / ID ESSA

Fund Description:

To improve educational services for children and youth in local and State institutions for neglected or delinquent children and youth so that such children and youth have the opportunity to meet the same challenging State academic content standards and challenging State student academic achievement standards that all children in the State are expected to meet; prevent at risk youth from dropping out of school.

Special Notes:

Funds 205 and 206 are used to account for Title I D funds. Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th. The use of these funds is rotated from one year to the next so there is a separate accounting for each Title I D grant. In 2021, subareas are now being used to consolidate funds into one fund number in preparation of a new financial software system.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 205

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
205	R4500	RESTR REV FED GOV TO STAT	98,301	125,356	331,185	52,736	52,736	52,736
205			98,301	125,356	331,185	52,736	52,736	52,736

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
205	1111	470	COMPUTER SOFTWR	-	450	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	134	17,000	0.0	0.0	-	-	-
	Total Function 1111			-	584	17,000			-	-	-
	1121	480	COMPUTER HDW	-	-	62,000	0.0	0.0	-	-	-
		Total Function 1121			-	-	62,000			-	-
	1131	480	COMPUTER HDW	-	4,662	31,000	0.0	0.0	-	-	-
		Total Function 1131			-	4,662	31,000			-	-
	1285	480	COMPUTER HDW	-	4,260	-	0.0	0.0	-	-	-
		Total Function 1285			-	4,260	-			-	-
	2211	460	NONCONSUM ITEMS	-	2,116	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	9,346	-	0.0	0.0	-	-	-
		Total Function 2211			-	11,462	-			-	-
	2240	121	SUB LICENSED	1,997	-	1,000	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	37,089	39,023	50,875	0.0	0.0	20,000	20,000	20,000
		210	PERS DISTRICT T1/T2	316	2,659	1,668	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	851	2,284	2,141	0.0	0.0	1,200	1,200	1,200
		216	PERS DISTRICT OPSPR	3,507	7,912	6,641	0.0	0.0	5,316	5,316	5,316
		220	SOC SEC ADMIN	2,963	2,934	3,890	0.0	0.0	1,536	1,536	1,536
		231	WRKRS COMP	164	162	226	0.0	0.0	82	82	82
		232	UNEMPLOY COMP	39	36	99	0.0	0.0	20	20	20
		310	INST/PROF/TECH SERVICES	11,245	17,872	3,000	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	-	1,426	-	0.0	0.0	-	-	-
		312	INST PRGM IMPROV SERV	1,155	-	-	0.0	0.0	-	-	-
		324	RENTALS	-	-	30,000	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	856	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	31,777	4,017	78,092	0.0	0.0	19,555	19,555	19,555
		390	OTH GEN PROF TECH SRVS	-	-	1,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	603	20,700	10,000	0.0	0.0	-	-	-
	413	FOOD SUPPLIES	3,171	-	100	0.0	0.0	-	-	-	
	460	NONCONSUM ITEMS	-	-	20,000	0.0	0.0	-	-	-	

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
205	Total Function 2240			94,877	99,881	208,732			47,709	47,709	47,709
	2520	690	GRANT INDIRECT CHG	3,424	4,508	12,453	0.0	0.0	5,026	5,026	5,026
	Total Function 2520			3,424	4,508	12,453			5,026	5,026	5,026
Total Fund 205				98,301	125,356	331,185			52,736	52,736	52,736

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 206

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
206	R4500	RESTR REV FED GOV TO STAT	129,551	35,949	-	-	-	-
206			129,551	35,949	-	-	-	-

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
206	2211	324	RENTALS	60	-	-	0.0	0.0	-	-	-
			Total Function 2211	60	-	-			-	-	-
	2240	121	SUB LICENSED	28,956	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	9,323	6,910	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	3,056	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,343	320	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	4,840	1,419	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	2,897	529	-	0.0	0.0	-	-	-
		231	WRKRS COMP	163	29	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	37	6	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	54,419	7,925	-	0.0	0.0	-	-	-
		312	INST PRGM IMPROV SERV	348	-	-	0.0	0.0	-	-	-
		324	RENTALS	-	1,200	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	429	7,161	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	6,952	-	-	0.0	0.0	-	-	-
		370	TUITION	1,155	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	6,109	9,900	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	1,670	334	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	3,045	215	-	0.0	0.0	-	-	-
			Total Function 2240	124,742	35,949	-			-	-	-
	2520	690	GRANT INDIRECT CHG	4,750	-	-	0.0	0.0	-	-	-
			Total Function 2520	4,750	-	-			-	-	-
Total Fund 206				129,551	35,949	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

207 Department of Human Services (DHS) Tutoring

Fund Description:

Tutoring, educational services and study skills for DHS referred children.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 207

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
207	R3299	RESTR GRANTS OTHER	4,780	5,780	46,152	46,152	46,152	46,152
207			4,780	5,780	46,152	46,152	46,152	46,152

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
207	1111	137	EXTRA DUTY/HOURLY	3,304	3,957	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	619	1,267	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	198	237	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	364	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	251	299	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	14	16	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	3	4	-	0.0	0.0	-	-	-	
	Total Function 1111				4,754	5,780	-			-	-	-
	2211	137	EXTRA DUTY/HOURLY	-	-	35,101	0.0	0.0	35,101	35,101	35,101	
		212	PERS PICKUP 6%	-	-	2,106	0.0	0.0	2,106	2,106	2,106	
		216	PERS DISTRICT OPSPR	-	-	6,079	0.0	0.0	6,079	6,079	6,079	
		220	SOC SEC ADMIN	-	-	2,687	0.0	0.0	2,687	2,687	2,687	
		231	WRKRS COMP	-	-	144	0.0	0.0	144	144	144	
		232	UNEMPLOY COMP	-	-	35	0.0	0.0	35	35	35	
	Total Function 2211				-	-	46,152			46,152	46,152	46,152
	2520	690	GRANT INDIRECT CHG	26	-	-	0.0	0.0	-	-	-	
	Total Function 2520				26	-	-			-	-	-
	Total Fund 207				4,780	5,780	46,152			46,152	46,152	46,152

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

208 & 211 SOESD Migrant Afterschool Title I C / SOESD PAC Meeting

Fund Description:

SOESD Migrant Afterschool Title I C: Assistance with costs associated with providing afterschool outreach to migrant students.

SOESD PAC Meeting: Funds to assist with the cost of parent and/or guardian meetings for eligible migrant students.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 208

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
208	R4500	RESTR REV FED GOV TO STAT	-	12,880	86,000	86,000	86,000	86,000
208			-	12,880	86,000	86,000	86,000	86,000

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
208	1293	137	EXTRA DUTY/HOURLY	-	8,241	38,375	0.0	0.0	38,375	38,375	38,375	
		210	PERS DISTRICT T1/T2	-	833	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	465	2,303	0.0	0.0	2,303	2,303	2,303	
		216	PERS DISTRICT OPSPR	-	1,368	10,201	0.0	0.0	10,201	10,201	10,201	
		220	SOC SEC ADMIN	-	596	2,948	0.0	0.0	2,948	2,948	2,948	
		231	WRKRS COMP	-	35	157	0.0	0.0	157	157	157	
		232	UNEMPLOY COMP	-	8	38	0.0	0.0	38	38	38	
		240	MEDICAL	-	66	-	0.0	0.0	-	-	-	
		241	VISION	-	3	-	0.0	0.0	-	-	-	
		243	DENTAL	-	7	-	0.0	0.0	-	-	-	
		310	INST/PROF/TECH SERVICES	-	-	1,000	0.0	0.0	1,000	1,000	1,000	
		341	IN-DIST TRAVEL	-	-	1,000	0.0	0.0	1,000	1,000	1,000	
		410	CONSUMABLE SUPPLIES	-	85	1,500	0.0	0.0	1,500	1,500	1,500	
		413	FOOD SUPPLIES	-	877	8,500	0.0	0.0	8,500	8,500	8,500	
		470	COMPUTER SOFTWR	-	-	19,978	0.0	0.0	19,978	19,978	19,978	
		Total Function 1293				-	12,583	86,000			86,000	86,000
		3390	413	FOOD SUPPLIES	-	297	-	0.0	0.0	-	-	-
	Total Function 3390				-	297	-			-	-	-
	Total Fund 208				0	12,880	86,000			86,000	86,000	86,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

209 Migrant Summer School Title IC

Fund Description:

Provide migrant summer school for K – 12 aged children.

Special Notes:

Fund 209 is used to account for Migrant Summer School funds. Federal funds have a fiscal year of October 1st to September 30th while the District’s fiscal year is July 1st to June 30th. The use of these funds is rotated from one year to the next so there is a separate accounting for each grant.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 209

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
209	R1960	RECOV PRIOR YRS EXP	-	-	201	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
209	R4500	RESTR REV FED GOV TO STAT	136,057	91,593	219,319	91,518	91,518	91,518

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
209	R5400	RESOURCES BEG FUND BAL	-201	-201	-201	-	-	-
209			135,856	91,392	219,319	91,518	91,518	91,518

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
209	1293	341	IN-DIST TRAVEL	19,567	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	4,454	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	70	-	0.0	0.0	-	-	-
	Total Function 1293			19,567	4,523	-			-	-	-
	1460	119	SUMMER EMPLOYEES	76,309	53,982	132,578	0.0	0.0	38,375	38,375	38,375
		210	PERS DISTRICT T1/T2	6,601	5,419	12,357	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	4,482	3,145	7,955	0.0	0.0	2,303	2,303	2,303
		216	PERS DISTRICT OPSPR	14,379	9,434	20,523	0.0	0.0	10,201	10,201	10,201
		220	SOC SEC ADMIN	5,829	4,126	10,142	0.0	0.0	2,948	2,948	2,948
		231	WRKRS COMP	333	233	565	0.0	0.0	157	157	157
		232	UNEMPLOY COMP	70	52	254	0.0	0.0	38	38	38
		310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	2,000	2,000	2,000
		341	IN-DIST TRAVEL	-	-	-	0.0	0.0	1,000	1,000	1,000
		353	POSTAGE	500	-	-	0.0	0.0	-	-	-
		373	TUITION PRIVATE	-	-	8,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	292	9,697	7,255	0.0	0.0	6,018	6,018	6,018
		413	FOOD SUPPLIES	-	579	1,137	0.0	0.0	8,500	8,500	8,500
		470	COMPUTER SOFTWR	-	-	-	0.0	0.0	19,978	19,978	19,978
	Total Function 1460			108,797	86,666	200,766			91,518	91,518	91,518
	2550	119	SUMMER EMPLOYEES	5,463	-	7,072	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	328	-	374	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,452	-	1,478	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	418	-	541	0.0	0.0	-	-	-
		231	WRKRS COMP	26	-	31	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	5	-	14	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	403	9,043	0.0	0.0	-	-	-
	Total Function 2550			7,692	403	18,552			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	-201	-201	-	0.0	0.0	-	-	-
	Total Function 7000			-201	-201	-			-	-	-
	Total Fund 209			135,856	91,392	219,319			91,518	91,518	91,518

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

210 Comprehensive Distance Learning (History Only)

Fund Description:

Funds are for implementing a successful CDL program as a local education agency. Funds to be used for access and connectivity, student and teacher devices, digital content and curriculum, learning management systems and professional learning for educators.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 210

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
210	R4500	RESTR REV FED GOV TO STAT	-	386,026	-	-	-	-
210			-	386,026	-	-	-	-

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
210	2520	690	GRANT INDIRECT CHG	-	10,500	-	0.0	0.0	-	-	-
			Total Function 2520	-	10,500	-			-	-	-
	2660	480	COMPUTER HDW	-	375,527	-	0.0	0.0	-	-	-
			Total Function 2660	-	375,527	-			-	-	-
Total Fund 210				0	386,026	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

208 & 211 SOESD Migrant Afterschool Title I C / SOESD PAC Meeting

Fund Description:

SOESD Migrant Afterschool Title I C: Assistance with costs associated with providing afterschool outreach to migrant students.

SOESD PAC Meeting: Funds to assist with the cost of parent and/or guardian meetings for eligible migrant students.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 211

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
211	R4500	RESTR REV FED GOV TO STAT	20,977	-	-	-	-	-
211			20,977	-	-	-	-	-

**Functions by Account Code
Budget 2022-2023**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
211	1293	137	EXTRA DUTY/HOURLY	12,519	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	1,236	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	751	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	2,302	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	936	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	52	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	12	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	782	-	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	1,077	-	-	0.0	0.0	-	-	-
	Total Function 1293			19,667	-	-			-	-	-
	3390	310	INST/PROF/TECH SERVICES	400	-	-	0.0	0.0	-	-	-
			413	FOOD SUPPLIES	910	-	-	0.0	0.0	-	-
		Total Function 3390			1,310	-	-			-	-
	Total Fund 211				20,977	0	0			0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

212 - 214 IDEA Part B 611

Fund Description:

Provides services to disabled children and youth ages 3-22 for special education.

Special Notes:

Funds 212, 213 and 214 are used to account for IDEA Part B funds. Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th. The use of these funds is rotated from one year to the next so there is a separate accounting for each grant.

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 212**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
212	R4500	RESTR REV FED GOV TO STAT	1,290,336	9,394	1,385,833	1,333,266	1,333,266	1,333,266
212			1,290,336	9,394	1,385,833	1,333,266	1,333,266	1,333,266

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
212	1229	480	COMPUTER HDW	5,792	-	-	0.0	0.0	-	-	-	
	Total Function 1229			5,792	-	-			-	-	-	
	1250	111	LIC SALARIES	691,379	-	760,173	11.0	11.0	730,436	730,436	730,436	
		121	SUB LICENSED	23	-	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	125	6,460	24	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	88,511	431	78,188	0.0	0.0	60,840	60,840	60,840	
		212	PERS PICKUP 6%	39,496	367	64,061	0.0	0.0	43,826	43,826	43,826	
		216	PERS DISTRICT OPSPR	101,518	1,270	110,907	0.0	0.0	119,471	119,471	119,471	
		220	SOC SEC ADMIN	50,793	475	56,178	0.0	0.0	55,878	55,878	55,878	
		231	WRKRS COMP	2,838	27	2,994	0.0	0.0	2,173	2,173	2,173	
		232	UNEMPLOY COMP	623	6	1,387	0.0	0.0	2,922	2,922	2,922	
		240	MEDICAL	121,412	-	109,128	0.0	0.0	106,320	106,320	106,320	
		241	VISION	5,322	-	4,918	0.0	0.0	4,488	4,488	4,488	
		242	DISABILITY	1,263	-	1,631	0.0	0.0	1,667	1,667	1,667	
		243	DENTAL	14,991	-	15,354	0.0	0.0	15,166	15,166	15,166	
		311	INSTRUCTION SERVICES	-	-	1,000	0.0	0.0	-	-	-	
		Total Function 1250			1,118,296	9,037	1,205,944			1,143,189	1,143,189	1,143,189
		2190	111	LIC SALARIES	75,932	-	82,574	10.0	2.0	85,294	85,294	85,294
			210	PERS DISTRICT T1/T2	1,116	-	-	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	4,603	2	4,764	0.0	0.0	5,118	5,118	5,118
			216	PERS DISTRICT OPSPR	19,467	11	19,586	0.0	0.0	20,232	20,232	20,232
			220	SOC SEC ADMIN	5,698	3	6,112	0.0	0.0	6,525	6,525	6,525
			231	WRKRS COMP	312	0	321	0.0	0.0	250	250	250
			232	UNEMPLOY COMP	76	0	164	0.0	0.0	341	341	341
			240	MEDICAL	19,097	-	11,563	0.0	0.0	18,617	18,617	18,617
			241	VISION	559	-	889	0.0	0.0	891	891	891
			242	DISABILITY	104	-	195	0.0	0.0	104	104	104
			243	DENTAL	1,729	-	1,614	0.0	0.0	2,575	2,575	2,575
			244	HEALTH SAVINGS PLAN	40	-	-	0.0	0.0	-	-	-
			290	OTHER BENEFIT COSTS	513	42	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
212	Total Function 2190			129,245	58	127,782			139,946	139,946	139,946
	2520	690	GRANT INDIRECT CHG	37,003	299	52,107	0.0	0.0	50,131	50,131	50,131
	Total Function 2520			37,003	299	52,107			50,131	50,131	50,131
Total Fund 212				1,290,336	9,394	1,385,833			1,333,266	1,333,266	1,333,266

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 213

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
213	R4500	RESTR REV FED GOV TO STAT	1,422	1,277,080	-	-	-	-
213			1,422	1,277,080	-	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
213	1229	121	SUB LICENSED	94	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	7	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	0	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	-5,792	-	-	0.0	0.0	-	-	-	
	Total Function 1229				-5,690	-	-			-	-	-
	1250	111	LIC SALARIES	3,783	689,896	-	0.0	0.0	-	-	-	
		121	SUB LICENSED	-	36	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	-	2,020	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	82,582	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	227	41,262	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	1,005	114,261	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	293	51,088	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	16	2,828	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	4	620	-	0.0	0.0	-	-	-	
		240	MEDICAL	1,382	105,611	-	0.0	0.0	-	-	-	
		241	VISION	68	4,732	-	0.0	0.0	-	-	-	
		242	DISABILITY	18	1,536	-	0.0	0.0	-	-	-	
		243	DENTAL	212	14,826	-	0.0	0.0	-	-	-	
	247	CHILDCARE	-	35	-	0.0	0.0	-	-	-		
	Total Function 1250				7,007	1,111,334	-			-	-	-
	2190	111	LIC SALARIES	-	70,456	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	4,227	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	18,727	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	4,718	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	286	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	70	-	0.0	0.0	-	-	-	
		240	MEDICAL	-	17,170	-	0.0	0.0	-	-	-	
241	VISION	-	815	-	0.0	0.0	-	-	-			

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
213	2190	242	DISABILITY	-	163	-	0.0	0.0	-	-	-
		243	DENTAL	-	1,480	-	0.0	0.0	-	-	-
	Total Function 2190			-	118,111	-			-	-	-
	2520	690	GRANT INDIRECT CHG	105	47,635	-	0.0	0.0	-	-	-
	Total Function 2520			105	47,635	-			-	-	-
Total Fund 213				1,422	1,277,080	0			0	0	0

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 214

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
214	R4500	RESTR REV FED GOV TO STAT	11,591	-	-	-	-	-
214			11,591	-	-	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
214	1229	342	OUT-DIST TRAVEL	300	-	-	0.0	0.0	-	-	-	
	Total Function 1229			300	-	-			-	-	-	
	1250	111		LIC SALARIES	117	-	-	0.0	0.0	-	-	-
		121		SUB LICENSED	399	-	-	0.0	0.0	-	-	-
		137		EXTRA DUTY/HOURLY	59	-	-	0.0	0.0	-	-	-
		210		PERS DISTRICT T1/T2	8	-	-	0.0	0.0	-	-	-
		212		PERS PICKUP 6%	5	-	-	0.0	0.0	-	-	-
		216		PERS DISTRICT OPSPR	16	-	-	0.0	0.0	-	-	-
		220		SOC SEC ADMIN	44	-	-	0.0	0.0	-	-	-
		231		WRKRS COMP	2	-	-	0.0	0.0	-	-	-
		232		UNEMPLOY COMP	1	-	-	0.0	0.0	-	-	-
		342		OUT-DIST TRAVEL	7,853	-	-	0.0	0.0	-	-	-
		410		CONSUMABLE SUPPLIES	267	-	-	0.0	0.0	-	-	-
	Total Function 1250			8,770	-	-			-	-	-	
	2190	342		OUT-DIST TRAVEL	670	-	-	0.0	0.0	-	-	-
	Total Function 2190			670	-	-			-	-	-	
	2520	690		GRANT INDIRECT CHG	1,851	-	-	0.0	0.0	-	-	-
	Total Function 2520			1,851	-	-			-	-	-	
	Total Fund 214				11,591	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

215 IDEA Part B - American Rescue Plan

Fund Description:

Funds are for providing assistance for children with disabilities aged three through 21 and the preschool grants program ages three through five. Help providing special education and related services to children with disabilities.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 215**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
215	R4500	RESTR REV FED GOV TO STAT	-	-	10,551	10,551	10,551	10,551
215			-	-	10,551	10,551	10,551	10,551

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
215	1260	310	INST/PROF/TECH SERVICES	-	-	10,154	0.0	0.0	-	-	-
	Total Function 1260			-	-	10,154			-	-	-
	2150	390	OTH GEN PROF TECH SRVS	-	-	-	0.0	0.0	10,154	10,154	10,154
	Total Function 2150			-	-	-			10,154	10,154	10,154
	2520	690	GRANT INDIRECT CHG	-	-	397	0.0	0.0	397	397	397
	Total Function 2520			-	-	397			397	397	397
	Total Fund 215				0	0	10,551			10,551	10,551

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

217 - 218 Extended Assessment (History Only)

Fund Description:

Funds to support training toward statewide assessment of students with disabilities.

Special Notes:

Funds 217 and 218 are used to account for Extended Assessment funds. Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th. The use of these funds is rotated from one year to the next so there is a separate accounting for each grant.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 217

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
217	R4500	RESTR REV FED GOV TO STAT	1,099	-	-	-	-	-
217			1,099	-	-	-	-	-

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
217	1229	111	LIC SALARIES	1,067	-	-	0.0	0.0	-	-	-
	Total Function 1229			1,067	-	-			-	-	-
	2520	690	GRANT INDIRECT CHG	32	-	-	0.0	0.0	-	-	-
	Total Function 2520			32	-	-			-	-	-
Total Fund 217				1,099	0	0			0	0	0

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 218

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
218	R4500	RESTR REV FED GOV TO STAT	-	1,099	-	-	-	-
218			-	1,099	-	-	-	-

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
218	1250	310	INST/PROF/TECH SERVICES	-	842	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	216	-	0.0	0.0	-	-	-
	Total Function 1250			-	1,058	-			-	-	-
	2520	690	GRANT INDIRECT CHG	-	41	-	0.0	0.0	-	-	-
	Total Function 2520			-	41	-			-	-	-
Total Fund 218				0	1,099	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

219 IDEA Enhancement (History Only)

Fund Description:

Funds are for activities that support enhancement of activities including RTI, PBS, expanded SPR & I determination issues and other training and activities related to support students with disabilities.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 219

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
219	R4500	RESTR REV FED GOV TO STAT	12,731	-	-	-	-	-
219			12,731	-	-	-	-	-

**Functions by Account Code
Budget 2022-2023**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
219	1250	137	EXTRA DUTY/HOURLY	8,652	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	678	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	519	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,737	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	662	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	36	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	8	-	-	0.0	0.0	-	-	-
	Total Function 1250			12,292	-	-			-	-	-
	2520	690	GRANT INDIRECT CHG	439	-	-	0.0	0.0	-	-	-
	Total Function 2520			439	-	-			-	-	-
Total Fund 219				12,731	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

220 – 222 Title III English Language Instruction

Fund Description:

Mission to provide help to ensure that English Language Learners and immigrant students attain English proficiency and achieve academically and to assist in building the nation's capacity in critical foreign languages.

Special Notes:

Funds 220, 221 and 222 are used to account for Title III funds. Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 220

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
220	R4500	RESTR REV FED GOV TO STAT	3,646	-	37,960	52,960	52,960	52,960
220			3,646	-	37,960	52,960	52,960	52,960

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
220	1291	310	INST/PROF/TECH SERVICES	-	-	7,000	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	342	-	3,000	0.0	0.0	1,533	1,533	1,533	
		413	FOOD SUPPLIES	-	-	50	0.0	0.0	1,000	1,000	1,000	
		460	NONCONSUM ITEMS	-	-	150	0.0	0.0	1,000	1,000	1,000	
		470	COMPUTER SOFTWR	-	-	10,000	0.0	0.0	-	-	-	
		480	COMPUTER HDW	1,110	-	1,000	0.0	0.0	-	-	-	
		640	DUES AND FEES	-	-	-	0.0	0.0	1,000	1,000	1,000	
	Total Function 1291				1,452	-	21,200			4,533	4,533	4,533
	1460	410	CONSUMABLE SUPPLIES	1,204	-	-	0.0	0.0	-	-	-	
			413	FOOD SUPPLIES	348	-	-	0.0	0.0	-	-	-
		Total Function 1460				1,552	-	-			-	-
	2240	137	EXTRA DUTY/HOURLY	-	-	392	0.0	0.0	-	-	-	
			212	PERS PICKUP 6%	-	-	24	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	-	-	93	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	-	-	30	0.0	0.0	-	-	-
			231	WRKRS COMP	-	-	2	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	-	-	1	0.0	0.0	-	-	-
			310	INST/PROF/TECH SERVICES	-	-	5,000	0.0	0.0	25,000	25,000	25,000
			311	INSTRUCTION SERVICES	-	-	2,500	0.0	0.0	-	-	-
			342	OUT-DIST TRAVEL	-	-	2,500	0.0	0.0	21,436	21,436	21,436
			410	CONSUMABLE SUPPLIES	-	-	692	0.0	0.0	-	-	-
			413	FOOD SUPPLIES	138	-	100	0.0	0.0	-	-	-
			640	DUES AND FEES	-	-	500	0.0	0.0	-	-	-
	Total Function 2240				138	-	11,833			46,436	46,436	46,436
	2520	690	GRANT INDIRECT CHG	85	-	1,427	0.0	0.0	1,991	1,991	1,991	
	Total Function 2520				85	-	1,427			1,991	1,991	1,991
	3390	410	CONSUMABLE SUPPLIES	-	-	3,500	0.0	0.0	-	-	-	
			413	FOOD SUPPLIES	419	-	-	0.0	0.0	-	-	-
		Total Function 3390				419	-	3,500			-	-
	Total Fund 220				3,646	0	37,960			52,960	52,960	52,960

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 221

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
221	R4500	RESTR REV FED GOV TO STAT	31,485	11,963	-	-	-	-
221			31,485	11,963	-	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
221	1291	342	OUT-DIST TRAVEL	141	-	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	538	-	-	0.0	0.0	-	-	-	
		420	TEXTBOOKS - NEW	15	-	-	0.0	0.0	-	-	-	
		470	COMPUTER SOFTWR	11,786	2,152	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	1,175	-	-	0.0	0.0	-	-	-	
	Total Function 1291				13,655	2,152	-			-	-	-
	1460	119	SUMMER EMPLOYEES	-	6,686	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	401	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	1,777	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	511	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	28	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	7	-	0.0	0.0	-	-	-	
	Total Function 1460				-	9,411	-			-	-	-
	2190	342	OUT-DIST TRAVEL	2,442	-	-	0.0	0.0	-	-	-	
	Total Function 2190				2,442	-	-			-	-	-
	2240	121	SUB LICENSED	6,483	-	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	4,626	112	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	809	18	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	160	7	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	683	15	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	850	9	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	47	0	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	11	0	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	320	-	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	217	-	-	0.0	0.0	-	-	-	
		470	COMPUTER SOFTWR	120	-	-	0.0	0.0	-	-	-	
	Total Function 2240				14,327	161	-			-	-	-
	2520	690	GRANT INDIRECT CHG	629	240	-	0.0	0.0	-	-	-	
	Total Function 2520				629	240	-			-	-	-

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
221	3390	413	FOOD SUPPLIES	431	-	-	0.0	0.0	-	-	-
			Total Function 3390	431	-	-			-	-	-
Total Fund 221				31,485	11,963	0			0	0	0

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 222

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
222	R4500	RESTR REV FED GOV TO STAT	-	15,494	29,437	5,000	5,000	5,000
222			-	15,494	29,437	5,000	5,000	5,000

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
222	1291	119	SUMMER EMPLOYEES	-	-	6,250	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	77	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	16	1,661	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	5	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	7	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	5	478	0.0	0.0	-	-	-
		231	WRKRS COMP	-	0	53	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	0	6	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	63	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	662	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	250	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	-	10,178	-	0.0	0.0	-	-	-
		Total Function 1291				-	11,013	8,698			-
2240	137	137	EXTRA DUTY/HOURLY	-	131	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	42	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	10	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	1	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	0	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	5,125	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	-	-	5,430	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	1,520	6,445	0.0	0.0	4,814	4,814	4,814
		410	CONSUMABLE SUPPLIES	-	-	1,600	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	-	700	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	-	88	-	0.0	0.0	-	-	-
640	DUES AND FEES	-	-	850	0.0	0.0	-	-	-		
Total Function 2240				-	1,792	20,150			4,814	4,814	4,814
2520	690	GRANT INDIRECT CHG	-	557	589	0.0	0.0	186	186	186	
Total Function 2520				-	557	589			186	186	186
3390	137	137	EXTRA DUTY/HOURLY	-	1,311	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	142	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	79	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
222	3390	216	PERS DISTRICT OPSPR	-	231	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	92	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	5	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	1	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	270	-	0.0	0.0	-	-	-
	Total Function 3390				-	2,131	-			-	-
Total Fund 222				0	15,494	29,437			5,000	5,000	5,000

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

223 Coronavirus Aid, Relief, and Economic Security (CARES) ACT - (History Only)

Fund Description:

The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a law meant to address the economic fallout of the COVID-19 pandemic in the United States.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 223

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
223	R4500	RESTR REV FED GOV TO STAT	-	993,129	391,488	-	-	-
223			-	993,129	391,488	-	-	-

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
223	1111	351	TELEPHONE	-	852	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	510	-	0.0	0.0	-	-	-
	Total Function 1111			-	1,362	-			-	-	-
	1121	351	TELEPHONE	-	307	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	450	-	0.0	0.0	-	-	-
	Total Function 1121			-	757	-			-	-	-
	1131	351	TELEPHONE	-	3,711	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	1,332	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	15,000	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	-	3,360	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	31,700	-	0.0	0.0	-	-	-
	Total Function 1131			-	40,102	15,000			-	-	-
	1285	460	NONCONSUM ITEMS	-	5,279	-	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	-	23,500	28,000	0.0	0.0	-	-	-
	Total Function 1285			-	28,779	28,000			-	-	-
	2130	119	SUMMER EMPLOYEES	-	-	5,000	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	300	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	1,186	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	382	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	21	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	10	0.0	0.0	-	-	-
	Total Function 2130			-	-	6,900			-	-	-
	2220	460	NONCONSUM ITEMS	-	-	15,307	0.0	0.0	-	-	-
	Total Function 2220			-	-	15,307			-	-	-
	2520	690	GRANT INDIRECT CHG	-	29,033	14,720	0.0	0.0	-	-	-
	Total Function 2520			-	29,033	14,720			-	-	-
	2528	550	DEPREC TECH EQUIP	-	30,806	-	0.0	0.0	-	-	-
Total Function 2528			-	30,806	-			-	-	-	
2542	351	TELEPHONE	-	331	-	0.0	0.0	-	-	-	
	480	COMPUTER HDW	-	300	69	0.0	0.0	-	-	-	

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
223	2542	541	INITIAL ADDTL EQUIP	-	20,610	6,870	0.0	0.0	-	-	-	
		542	REPLACEMENT EQUIP	-	-	49,600	0.0	0.0	-	-	-	
	Total Function 2542			-	21,241	56,539			-	-	-	
	2544	460	NONCONSUM ITEMS	-	43,200	-	0.0	0.0	-	-	-	
		540	DEPRECIABLE EQUIPMENT	-	-	5,900	0.0	0.0	-	-	-	
		542	REPLACEMENT EQUIP	-	-	8,300	0.0	0.0	-	-	-	
	Total Function 2544			-	43,200	14,200			-	-	-	
	2660	310	INST/PROF/TECH SERVICES	-	3,200	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	28,509	998	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	41,226	-	0.0	0.0	-	-	-	
		470	COMPUTER SOFTWR	-	126,188	52,000	0.0	0.0	-	-	-	
		480	COMPUTER HDW	-	522,266	50,000	0.0	0.0	-	-	-	
		542	REPLACEMENT EQUIP	-	15,943	-	0.0	0.0	-	-	-	
	Total Function 2660			-	737,333	102,998			-	-	-	
	4150	324	RENTALS	-	788	135	0.0	0.0	-	-	-	
		383	ARCH/ENG SERVICES	-	36,125	63,000	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	-	15,000	0.0	0.0	-	-	-	
		520	BLDG ACQUISITION/IMPRVMT	-	23,602	59,690	0.0	0.0	-	-	-	
	Total Function 4150			-	60,515	137,825			-	-	-	
	Total Fund 223				0	993,129	391,488			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

224 TAPP Grant

Fund Description:

Support the family advocate position to maintain and implement the TAPP (Tribal Attendance Pilot Project) to reduce chronic absenteeism of native students.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 224**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
224	R3990	MISC STATE FUNDS	5,103	206,326	160,000	160,000	160,000	160,000
224			5,103	206,326	160,000	160,000	160,000	160,000

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
224	1111	343	STUDENT OUT-DIST-TRVL	-	-	84	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	4,657	46,895	18,135	0.0	0.0	18,219	18,219	18,219	
		413	FOOD SUPPLIES	-	5,268	8,314	0.0	0.0	8,314	8,314	8,314	
		427	TEXTBOOK ORIENTED MATERLS	-	53	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	2,446	3,121	0.0	0.0	3,121	3,121	3,121	
		470	COMPUTER SOFTWR	-	2,049	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	-	23,466	6,950	0.0	0.0	6,950	6,950	6,950	
		Total Function 1111				4,657	80,176	36,604			36,604	36,604
	1121	410	CONSUMABLE SUPPLIES	-	222	-	0.0	0.0	-	-	-	
			Total Function 1121				-	222	-			-
	1131	410	CONSUMABLE SUPPLIES	300	18,511	10,654	0.0	0.0	10,654	10,654	10,654	
			413	FOOD SUPPLIES	-	313	5,000	0.0	0.0	5,000	5,000	5,000
				NONCONSUM ITEMS	-	6,677	5,000	0.0	0.0	5,000	5,000	5,000
				INITIAL ADDTL EQUIP	-	20,123	-	0.0	0.0	-	-	-
				Total Function 1131				300	45,624	20,654		
	1285	351	TELEPHONE	-	27,223	-	0.0	0.0	-	-	-	
			480	COMPUTER HDW	-	4,260	-	0.0	0.0	-	-	-
				Total Function 1285				-	31,483	-		
	2110	112	CLASS SALARIES	-	28,756	34,300	0.0	1.0	44,560	44,560	44,560	
			212	PERS PICKUP 6%	-	490	2,058	0.0	0.0	2,674	2,674	2,674
				PERS DISTRICT OPSPR	-	2,169	8,136	0.0	0.0	10,570	10,570	10,570
				SOC SEC ADMIN	-	2,200	2,624	0.0	0.0	3,409	3,409	3,409
				WRKRS COMP	-	123	147	0.0	0.0	139	139	139
				UNEMPLOY COMP	-	29	34	0.0	0.0	178	178	178
				MEDICAL	-	-	-	0.0	0.0	6,559	6,559	6,559
				DENTAL	-	-	-	0.0	0.0	521	521	521
				Total Function 2110				-	33,766	47,299		
	2211	137	EXTRA DUTY/HOURLY	-	982	-	0.0	0.0	-	-	-	
			212	PERS PICKUP 6%	-	59	-	0.0	0.0	-	-	-
				PERS DISTRICT OPSPR	-	261	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
224	2211	220	SOC SEC ADMIN	-	71	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	4	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	1	-	0.0	0.0	-	-	-	
		351	TELEPHONE	-	-	273	0.0	0.0	273	273	273	
		410	CONSUMABLE SUPPLIES	-	29	-	0.0	0.0	-	-	-	
	Total Function 2211				-	1,407	273			273	273	273
	2240	137	EXTRA DUTY/HOURLY	-	505	-	0.0	0.0	-	-	-	-
		212	PERS PICKUP 6%	-	30	-	0.0	0.0	-	-	-	-
		216	PERS DISTRICT OPSPR	-	134	-	0.0	0.0	-	-	-	-
		220	SOC SEC ADMIN	-	37	-	0.0	0.0	-	-	-	-
		231	WRKRS COMP	-	2	-	0.0	0.0	-	-	-	-
		232	UNEMPLOY COMP	-	0	-	0.0	0.0	-	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	33,390	0.0	0.0	19,390	19,390	19,390	19,390
		342	OUT-DIST TRAVEL	-	120	14,008	0.0	0.0	6,745	6,745	6,745	6,745
		410	CONSUMABLE SUPPLIES	-	-	1,756	0.0	0.0	1,756	1,756	1,756	1,756
	Total Function 2240				-	829	49,154			27,891	27,891	27,891
	2520	690	GRANT INDIRECT CHG	146	5,922	6,016	0.0	0.0	5,968	5,968	5,968	5,968
	Total Function 2520				146	5,922	6,016			5,968	5,968	5,968
	2528	410	CONSUMABLE SUPPLIES	-	6,895	-	0.0	0.0	-	-	-	-
	Total Function 2528				-	6,895	-			-	-	-
	Total Fund 224				5,103	206,326	160,000			160,000	160,000	160,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

226 ARPA Grant (History Only)

Fund Description:

Funds are to help with Klamath County Emergency Response team establish a Teen CERT program.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 226

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
226	R4500	RESTR REV FED GOV TO STAT	-	-	8,000	-	-	-
226			-	-	8,000	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
226	2115	310	INST/PROF/TECH SERVICES	-	-	2,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	1,500	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	4,500	0.0	0.0	-	-	-
	Total Function 2115			-	-	8,000			-	-	-
Total Fund 226				0	0	8,000			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

227 & 229 Title IV, Part A – Student Support and Academic Enrichment

Fund Description:

Purpose of this grant is to improve students' academic achievement by increasing the capacity of State, districts, and local communities to: provide all students with access to a well-rounded education, improve school conditions for student learning, and to improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 227

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
227	R4500	RESTR REV FED GOV TO STAT	122,406	-	157,817	282,817	282,817	282,817
227			122,406	-	157,817	282,817	282,817	282,817

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
227	2110	313	STUDENT SERVICES	-	-	32,847	0.0	0.0	-	-	-	
	Total Function 2110			-	-	32,847			-	-	-	
	2190	313	313	STUDENT SERVICES	-	-	-	0.0	0.0	53,264	53,264	53,264
		410	410	CONSUMABLE SUPPLIES	-	-	5,000	0.0	0.0	8,000	8,000	8,000
		470	470	COMPUTER SOFTWR	-	-	1,423	0.0	0.0	6,423	6,423	6,423
		480	480	COMPUTER HDW	-	-	46,330	0.0	0.0	64,430	64,430	64,430
	Total Function 2190			-	-	52,753			132,118	132,118	132,118	
	2240	137	137	EXTRA DUTY/HOURLY	68,472	-	58,471	0.0	0.0	116,942	116,942	116,942
		210	210	PERS DISTRICT T1/T2	4,861	-	-	0.0	0.0	-	-	-
		212	212	PERS PICKUP 6%	3,312	-	1,150	0.0	0.0	2,299	2,299	2,299
		216	216	PERS DISTRICT OPSPR	10,640	-	5,093	0.0	0.0	10,186	10,186	10,186
		220	220	SOC SEC ADMIN	5,202	-	1,472	0.0	0.0	2,943	2,943	2,943
		231	231	WRKRS COMP	287	-	78	0.0	0.0	157	157	157
		232	232	UNEMPLOY COMP	61	-	19	0.0	0.0	38	38	38
		310	310	INST/PROF/TECH SERVICES	13,991	-	-	0.0	0.0	-	-	-
		318	318	PROF & IMPR NON-INSTR	13,124	-	-	0.0	0.0	-	-	-
	Total Function 2240			119,950	-	66,282			132,565	132,565	132,565	
	2520	690	GRANT INDIRECT CHG	2,456	-	5,934	0.0	0.0	10,634	10,634	10,634	
	Total Function 2520			2,456	-	5,934			10,634	10,634	10,634	
	2660	480	COMPUTER HDW	-	-	-	0.0	0.0	7,500	7,500	7,500	
	Total Function 2660			-	-	-			7,500	7,500	7,500	
	Total Fund 227				122,406	0	157,817			282,817	282,817	282,817

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

228 Early Learning Hub (History Only)

Fund Description:

Early childhood learning council has awarded funds to be used for training, testing supplies, data collections and database updates. These are redistributed funds from the ARRA Early Childhood Matters grant.

Special Notes:

“Play to Learn” is an introduction to emphasize the importance of Pre – K education and its impact on the future learning of children.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 228

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
228	R3990	MISC STATE FUNDS	15,600	-	-	-	-	-
228			15,600	-	-	-	-	-

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
228	1140	410	CONSUMABLE SUPPLIES	15,600	-	-	0.0	0.0	-	-	-
			Total Function 1140	15,600	-	-			-	-	-
			Total Fund 228	15,600	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

227 & 229 Title IV, Part A – Student Support and Academic Enrichment

Fund Description:

Purpose of this grant is to improve students' academic achievement by increasing the capacity of State, districts, and local communities to: provide all students with access to a well-rounded education, improve school conditions for student learning, and to improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 229

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
229	R4500	RESTR REV FED GOV TO STAT	39,285	115,604	32,373	-	-	-
229			39,285	115,604	32,373	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
229	1111	480	COMPUTER HDW	2,499	40,082	-	0.0	0.0	-	-	-	
	Total Function 1111			2,499	40,082	-			-	-	-	
	1140	410	410	CONSUMABLE SUPPLIES	10,699	-	-	0.0	0.0	-	-	-
		413	413	FOOD SUPPLIES	3,301	-	-	0.0	0.0	-	-	-
		433	433	AUDIO VISUAL	1,000	-	-	0.0	0.0	-	-	-
	Total Function 1140			15,000	-	-			-	-	-	
	2110	313	313	STUDENT SERVICES	-	12,857	17,143	0.0	0.0	-	-	-
	Total Function 2110			-	12,857	17,143			-	-	-	
	2190	351	351	TELEPHONE	-	612	-	0.0	0.0	-	-	-
		470	470	COMPUTER SOFTWR	-	5,600	3,577	0.0	0.0	-	-	-
		480	480	COMPUTER HDW	-	240	3,670	0.0	0.0	-	-	-
	Total Function 2190			-	6,452	7,247			-	-	-	
	2240	121	121	SUB LICENSED	3,946	-	-	0.0	0.0	-	-	-
		210	210	PERS DISTRICT T1/T2	451	-	-	0.0	0.0	-	-	-
		212	212	PERS PICKUP 6%	135	-	-	0.0	0.0	-	-	-
		216	216	PERS DISTRICT OPSPR	499	-	-	0.0	0.0	-	-	-
		220	220	SOC SEC ADMIN	297	-	-	0.0	0.0	-	-	-
		231	231	WRKRS COMP	17	-	-	0.0	0.0	-	-	-
		232	232	UNEMPLOY COMP	4	-	-	0.0	0.0	-	-	-
		310	310	INST/PROF/TECH SERVICES	15,310	42,881	-	0.0	0.0	-	-	-
	390	390	OTH GEN PROF TECH SRVS	-	2,925	-	0.0	0.0	-	-	-	
	Total Function 2240			20,660	45,806	-			-	-	-	
	2520	690	690	GRANT INDIRECT CHG	1,127	1,942	1,217	0.0	0.0	-	-	-
	Total Function 2520			1,127	1,942	1,217			-	-	-	
	2660	480	480	COMPUTER HDW	-	-	6,766	0.0	0.0	-	-	-
	Total Function 2660			-	-	6,766			-	-	-	
	3370	480	480	COMPUTER HDW	-	8,465	-	0.0	0.0	-	-	-
	Total Function 3370			-	8,465	-			-	-	-	
	Total Fund 229				39,285	115,604	32,373			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

230 IDEA Part B, Section 611 (History Only)

Fund Description:

Funds are for providing assistance for children with disabilities aged 3 through 21 and the preschool grants program ages 3 – 5. Help providing special education and related services to children with disabilities.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 230**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
230	R4500	RESTR REV FED GOV TO STAT	-	-	329,577	-	-	-
230			-	-	329,577	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
230	1250	111	LIC SALARIES	-	-	200,002	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	-	6	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	20,571	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	16,854	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	29,179	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	14,780	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	788	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	365	0.0	0.0	-	-	-
		240	MEDICAL	-	-	28,712	0.0	0.0	-	-	-
		241	VISION	-	-	1,294	0.0	0.0	-	-	-
		242	DISABILITY	-	-	429	0.0	0.0	-	-	-
		243	DENTAL	-	-	4,040	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	-	-	263	0.0	0.0	-	-	-
		Total Function 1250				-	-	317,284			-
2520	690	GRANT INDIRECT CHG	-	-	12,293	0.0	0.0	-	-	-	
Total Function 2520				-	-	12,293			-	-	-
Total Fund 230				0	0	329,577			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

231 IDEA Additional Flow Through (History Only)

Fund Description:

Funds are for activities that support enhancement of activities including RTI, PBS, SPR & I determination issues and other training and activities related to support students with disabilities. Assist district programs with annual performance data collection and reporting for special education.

Special Notes:

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**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 231**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
231	R4500	RESTR REV FED GOV TO STAT	7,929	9,269	-	-	-	-
231			7,929	9,269	-	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
231	1250	137	EXTRA DUTY/HOURLY	1,398	6,378	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	103	271	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	81	382	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	272	1,466	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	102	468	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	6	26	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	1	6	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	1,871	-	-	0.0	0.0	-	-	-	
	Total Function 1250				3,833	8,997	-			-	-	-
	2190	342	OUT-DIST TRAVEL	3,874	-	-	0.0	0.0	-	-	-	
	Total Function 2190				3,874	-	-			-	-	-
	2520	690	GRANT INDIRECT CHG	221	272	-	0.0	0.0	-	-	-	
	Total Function 2520				221	272	-			-	-	-
Total Fund 231				7,929	9,269	0			0	0	0	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

233 Title VII Indian Education

Fund Description:

The mission of the Office of Indian Education is to support the efforts of local educational agencies, Indian tribes and organizations, postsecondary institutions, and other entities to meet the unique educational and culturally related academic needs of American Indians and Alaska Natives so that these students can achieve to the same challenging state standards as all students.

Special Notes:

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**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 233**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
233	R3299	RESTR GRANTS OTHER	-	54,750	-	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
233	R4300	RESTRICT REV FED GOV	91,624	80,724	89,574	89,574	89,574	89,574
233			91,624	135,474	89,574	89,574	89,574	89,574

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
233	1111	410	CONSUMABLE SUPPLIES	1,492	-	-	0.0	0.0	-	-	-
		Total Function 1111			1,492	-	-			-	-
	1131	112	CLASS SALARIES	6,312	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	399	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,768	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	475	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	28	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	7	-	-	0.0	0.0	-	-	-
		240	MEDICAL	5,240	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	1,858	218	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	5,905	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	-	25	0.0	0.0	-	-	-
	Total Function 1131			14,230	7,763	243			-	-	-
	2190	112	CLASS SALARIES	31,167	51,366	55,949	1.8	1.8	58,159	58,159	58,159
		137	EXTRA DUTY/HOURLY	565	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,759	3,055	3,357	0.0	0.0	3,490	3,490	3,490
		216	PERS DISTRICT OPSPR	7,794	13,535	13,271	0.0	0.0	13,795	13,795	13,795
		220	SOC SEC ADMIN	2,307	3,930	4,280	0.0	0.0	4,449	4,449	4,449
		231	WRKRS COMP	138	226	218	0.0	0.0	187	187	187
		232	UNEMPLOY COMP	31	51	112	0.0	0.0	233	233	233
		240	MEDICAL	-445	6,067	5,200	0.0	0.0	6,240	6,240	6,240
		241	VISION	-23	110	165	0.0	0.0	198	198	198
		243	DENTAL	-58	526	434	0.0	0.0	521	521	521
		311	INSTRUCTION SERVICES	-	-	5,344	0.0	0.0	2,302	2,302	2,302
	410	CONSUMABLE SUPPLIES	-	-	1,000	0.0	0.0	-	-	-	
	Total Function 2190			43,235	78,866	89,331			89,574	89,574	89,574
	2211	112	CLASS SALARIES	21,003	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	471	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	2,089	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	1,562	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	91	-	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
233	2211	232	UNEMPLOY COMP	21	-	-	0.0	0.0	-	-	-
		240	MEDICAL	7,043	-	-	0.0	0.0	-	-	-
		241	VISION	46	-	-	0.0	0.0	-	-	-
		243	DENTAL	219	-	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	122	-	-	0.0	0.0	-	-	-
		540	DEPRECIABLE EQUIPMENT	-	46,803	-	0.0	0.0	-	-	-
	Total Function 2211			32,667	46,803	-			-	-	-
	2520	690	GRANT INDIRECT CHG	-	2,042	-	0.0	0.0	-	-	-
	Total Function 2520			-	2,042	-			-	-	-
	Total Fund 233				91,624	135,474	89,574			89,574	89,574

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

234 & 235 McKinney – Vento Homeless Act

Fund Description:

Provide outreach to homeless children ranging from 0-5 years of age to ensure school enrollment and retention. Services provided by Integral Youth Services.

Special Notes:

Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th.

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 234**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
234	R4500	RESTR REV FED GOV TO STAT	-	43,636	71,217	78,358	78,358	78,358
234			-	43,636	71,217	78,358	78,358	78,358

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
234	1131	410	CONSUMABLE SUPPLIES	-	-	100	0.0	0.0	-	-	-	
		Total Function 1131			-	-	100			-	-	-
	2110	310	INST/PROF/TECH SERVICES	-	12,048	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	5,402	1,000	0.0	0.0	14,000	14,000	14,000	
		390	OTH GEN PROF TECH SRVS	-	12,240	23,000	0.0	0.0	18,719	18,719	18,719	
		410	CONSUMABLE SUPPLIES	-	68	11,613	0.0	0.0	9,870	9,870	9,870	
		413	FOOD SUPPLIES	-	235	-	0.0	0.0	-	-	-	
	Total Function 2110			-	29,993	35,613			42,588	42,588	42,588	
	2119	324	RENTALS	-	-	275	0.0	0.0	-	-	-	
	Total Function 2119			-	-	275			-	-	-	
	2211	112	CLASS SALARIES	-	8,274	22,280	0.5	1.0	22,944	22,944	22,944	
		212	PERS PICKUP 6%	-	495	1,337	0.0	0.0	1,377	1,377	1,377	
		216	PERS DISTRICT OPSPR	-	2,193	5,285	0.0	0.0	5,442	5,442	5,442	
		220	SOC SEC ADMIN	-	624	1,672	0.0	0.0	1,755	1,755	1,755	
		231	WRKRS COMP	-	35	84	0.0	0.0	71	71	71	
		232	UNEMPLOY COMP	-	8	45	0.0	0.0	92	92	92	
		241	VISION	-	135	228	0.0	0.0	273	273	273	
		243	DENTAL	-	435	724	0.0	0.0	869	869	869	
	Total Function 2211			-	12,199	31,655			32,824	32,824	32,824	
	2240	137	EXTRA DUTY/HOURLY	-	789	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	47	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	210	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	59	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	3	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	1	-	0.0	0.0	-	-	-	
		310	INST/PROF/TECH SERVICES	-	-	900	0.0	0.0	-	-	-	
	Total Function 2240			-	1,109	900			-	-	-	
	2520	690	GRANT INDIRECT CHG	-	336	2,674	0.0	0.0	2,946	2,946	2,946	
	Total Function 2520			-	336	2,674			2,946	2,946	2,946	
	Total Fund 234				0	43,636	71,217			78,358	78,358	78,358

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 235

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
235	R4500	RESTR REV FED GOV TO STAT	33,598	26,402	-	-	-	-
235			33,598	26,402	-	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
235	1121	480	COMPUTER HDW	-	5,825	-	0.0	0.0	-	-	-	
		Total Function 1121			-	5,825	-			-	-	-
	2110	390	OTH GEN PROF TECH SRVS	12,238	1,434	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	148	-	0.0	0.0	-	-	-	
	Total Function 2110			12,238	1,583	-			-	-	-	
	2211	112	CLASS SALARIES	13,839	12,549	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	827	753	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	3,665	3,336	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	1,059	953	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	59	53	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	14	13	-	0.0	0.0	-	-	-	
		241	VISION	207	137	-	0.0	0.0	-	-	-	
		243	DENTAL	659	442	-	0.0	0.0	-	-	-	
	410	CONSUMABLE SUPPLIES	67	-	-	0.0	0.0	-	-	-		
	Total Function 2211			20,396	18,236	-			-	-	-	
	2520	690	GRANT INDIRECT CHG	964	758	-	0.0	0.0	-	-	-	
	Total Function 2520			964	758	-			-	-	-	
	Total Fund 235				33,598	26,402	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

236 – 238 Title VI Rural / Low Income Schools

Fund Description:

The purpose of the program is to provide financial assistance to rural districts to assist them in meeting their state’s definition of adequate yearly progress (AYP). Applicants do not compete but rather are entitled to funds if they meet basic eligibility requirements. Eligibility is restricted by statute.

Special Notes:

Federal funds have a fiscal year of October 1st to September 30th while the District’s fiscal year is July 1st to June 30th.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 236

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
236	R4500	RESTR REV FED GOV TO STAT	-	-	156,542	278,665	278,665	278,665
236			-	-	156,542	278,665	278,665	278,665

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
236	1111	112	CLASS SALARIES	-	-	13,548	0.4	1.0	7,408	7,408	7,408	
		212	PERS PICKUP 6%	-	-	431	0.0	0.0	445	445	445	
		216	PERS DISTRICT OPSPR	-	-	1,706	0.0	0.0	1,757	1,757	1,757	
		220	SOC SEC ADMIN	-	-	487	0.0	0.0	567	567	567	
		231	WRKRS COMP	-	-	30	0.0	0.0	26	26	26	
		232	UNEMPLOY COMP	-	-	14	0.0	0.0	30	30	30	
		240	MEDICAL	-	-	4,452	0.0	0.0	2,090	2,090	2,090	
		241	VISION	-	-	108	0.0	0.0	76	76	76	
		243	DENTAL	-	-	479	0.0	0.0	240	240	240	
	Total Function 1111				-	-	21,255			12,638	12,638	12,638
	2110	112	CLASS SALARIES	-	-	19,703	0.0	1.0	43,264	43,264	43,264	
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	2,596	2,596	2,596	
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	10,262	10,262	10,262	
		220	SOC SEC ADMIN	-	-	1,175	0.0	0.0	3,310	3,310	3,310	
		231	WRKRS COMP	-	-	44	0.0	0.0	135	135	135	
		232	UNEMPLOY COMP	-	-	31	0.0	0.0	173	173	173	
	Total Function 2110				-	-	20,952			59,740	59,740	59,740
	2240	310	INST/PROF/TECH SERVICES	-	-	102,337	0.0	0.0	175,651	175,651	175,651	
		342	OUT-DIST TRAVEL	-	-	6,112	0.0	0.0	12,224	12,224	12,224	
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	9,083	9,083	9,083	
	Total Function 2240				-	-	108,449			196,958	196,958	196,958
	2520	690	GRANT INDIRECT CHG	-	-	5,886	0.0	0.0	9,329	9,329	9,329	
	Total Function 2520				-	-	5,886			9,329	9,329	9,329
	Total Fund 236				0	0	156,542			278,665	278,665	278,665

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 237

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
237	R4500	RESTR REV FED GOV TO STAT	-	123,804	3,201	-	-	-
237			-	123,804	3,201	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
237	1111	112	CLASS SALARIES	-	3,355	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	79	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	352	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	185	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	16	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	3	-	0.0	0.0	-	-	-	
		240	MEDICAL	-	1,560	-	0.0	0.0	-	-	-	
		241	VISION	-	63	-	0.0	0.0	-	-	-	
		243	DENTAL	-	181	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	-	1,379	-	0.0	0.0	-	-	-	
	Total Function 1111				-	7,173	-			-	-	-
	2240	137	137	EXTRA DUTY/HOURLY	-	56	-	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	-	3	-	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	-	15	-	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	-	4	-	0.0	0.0	-	-	-
			231	WRKRS COMP	-	0	-	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	-	0	-	0.0	0.0	-	-	-
			310	INST/PROF/TECH SERVICES	-	-	3,082	0.0	0.0	-	-	-
	Total Function 2240				-	79	3,082			-	-	-
	2520	690	GRANT INDIRECT CHG	-	4,452	119	0.0	0.0	-	-	-	
	Total Function 2520				-	4,452	119			-	-	-
	2660	480	COMPUTER HDW	-	112,100	-	0.0	0.0	-	-	-	
	Total Function 2660				-	112,100	-			-	-	-
	Total Fund 237				0	123,804	3,201			0	0	0

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 238

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
238	R4500	RESTR REV FED GOV TO STAT	59,142	65,434	-	-	-	-
238			59,142	65,434	-	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
238	1111	480	COMPUTER HDW	-	63,049	-	0.0	0.0	-	-	-	
		Total Function 1111		-	63,049	-			-	-	-	
	2240		121	SUB LICENSED	34,014	-	-	0.0	0.0	-	-	-
			137	EXTRA DUTY/HOURLY	7,513	-	-	0.0	0.0	-	-	-
			210	PERS DISTRICT T1/T2	1,626	-	-	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	1,290	-	-	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	4,794	-	-	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	3,125	-	-	0.0	0.0	-	-	-
			231	WRKRS COMP	178	-	-	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	41	-	-	0.0	0.0	-	-	-
			310	INST/PROF/TECH SERVICES	4,400	480	-	0.0	0.0	-	-	-
			341	IN-DIST TRAVEL	493	-	-	0.0	0.0	-	-	-
	Total Function 2240		57,472	480	-			-	-	-		
	2520	690	GRANT INDIRECT CHG	1,670	1,905	-	0.0	0.0	-	-	-	
	Total Function 2520		1,670	1,905	-				-	-	-	
Total Fund 238			59,142	65,434	0				0	0	0	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

239 & 241 IDEA Part B Sec 619

Fund Description:

Early Childhood intervention-preschool grant.

Special Notes:

Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 239

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
239	R4500	RESTR REV FED GOV TO STAT	10,334	13,428	-	14,230	14,230	14,230
239			10,334	13,428	-	14,230	14,230	14,230

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
239	1260	111	LIC SALARIES	6,273	-	-	0.0	0.0	-	-	-	
		133	STIPEND-TOP OF SCALE	150	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	79	-	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	1,746	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	499	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	26	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	6	-	-	0.0	0.0	-	-	-	
		290	OTHER BENEFIT COSTS	36	-	-	0.0	0.0	-	-	-	
		390	OTH GEN PROF TECH SRVS	-	12,927	-	0.0	0.0	535	535	535	
	Total Function 1260				8,815	12,927	-			535	535	535
	2240	121	SUB LICENSED	376	-	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	494	-	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	60	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	41	-	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	181	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	66	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	4	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	1	-	-	0.0	0.0	-	-	-	
	Total Function 2240				1,222	-	-			-	-	-
	2520	690	GRANT INDIRECT CHG	297	501	-	0.0	0.0	13,695	13,695	13,695	
	Total Function 2520				297	501	-			13,695	13,695	13,695
	Total Fund 239				10,334	13,428	0			14,230	14,230	14,230

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 241

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
241	R4500	RESTR REV FED GOV TO STAT	4,351	-	-	-	-	-
241			4,351	-	-	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
241	1260	111	LIC SALARIES	2,802	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	169	-	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	750	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	211	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	11	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	3	-	-	0.0	0.0	-	-	-	
		240	MEDICAL	195	-	-	0.0	0.0	-	-	-	
		241	VISION	10	-	-	0.0	0.0	-	-	-	
		242	DISABILITY	4	-	-	0.0	0.0	-	-	-	
		243	DENTAL	23	-	-	0.0	0.0	-	-	-	
		290	OTHER BENEFIT COSTS	13	-	-	0.0	0.0	-	-	-	
		Total Function 1260			4,191	-	-			-	-	-
		2520	690	GRANT INDIRECT CHG	160	-	-	0.0	0.0	-	-	-
Total Function 2520			160	-	-			-	-	-		
Total Fund 241			4,351	0	0			0	0	0		

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

242 Gear Up (Lost River)

Fund Description:

Funds to be used to explore the equitable availability of rigorous courses for all students, particularly those from low income backgrounds. Improve the quality of teaching and learning through professional development of teachers. Align curriculum between middle and high school to ensure a seamless and effective transition for students. Also for scholarship funds for college tuition.

Special Notes:

Funds 242, 243, and 244 are rotated from one year to the next in order to keep each grant year separate. Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 242

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
242	R5400	RESOURCES BEG FUND BAL	252,067	224,317	191,741	172,906	172,906	172,906
242			252,067	224,317	191,741	172,906	172,906	172,906

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
242	3390	370	TUITION	27,750	32,576	191,741	0.0	0.0	172,906	172,906	172,906
	Total Function 3390			27,750	32,576	191,741			172,906	172,906	172,906
	7000	820	RESERVED FOR NEXT YEAR	224,317	191,741	-	0.0	0.0	-	-	-
	Total Function 7000			224,317	191,741	-			-	-	-
Total Fund 242				252,067	224,317	191,741			172,906	172,906	172,906

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

243 - 244 Gear Up – Chiloquin (History Only)

Fund Description:

Funds to be used to explore the equitable availability of rigorous courses for all students, particularly those from low income backgrounds. Improve the quality of teaching and learning through professional development of teachers. Align curriculum between middle and high school to ensure a seamless and effective transition for students. Also for scholarship funds for college tuition.

Special Notes:

Funds 242, 243, and 244 are rotated from one year to the next in order to keep each grant year separate. Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th.

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 243**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
243	R4500	RESTR REV FED GOV TO STAT	23,937	11,327	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
243	R5400	RESOURCES BEG FUND BAL	-	14,414	-	-	-	-
243			23,937	25,741	-	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
243	1131	137	EXTRA DUTY/HOURLY	247	-	-	0.0	0.0	-	-	-	
		140	STIPEND-ADVISORS	-	10,598	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	15	636	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	66	2,318	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	18	811	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	1	41	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	0	11	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	480	-	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	909	3,236	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	95	-	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	378	1,633	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	6,216	-	-	0.0	0.0	-	-	-	
		540	DEPRECIABLE EQUIPMENT	-	6,142	-	0.0	0.0	-	-	-	
	Total Function 1131				8,425	25,425	-			-	-	-
	2240	342	OUT-DIST TRAVEL	430	-	-	0.0	0.0	-	-	-	
	Total Function 2240				430	-	-			-	-	-
	2520	690	GRANT INDIRECT CHG	668	316	-	0.0	0.0	-	-	-	
	Total Function 2520				668	316	-			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	14,414	-	-	0.0	0.0	-	-	-	
	Total Function 7000				14,414	-	-			-	-	-
Total Fund 243				23,937	25,741	0			0	0	0	

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 244

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
244	R4500	RESTR REV FED GOV TO STAT	14,390	59,676	3,504	-	-	-
244			14,390	59,676	3,504	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
244	1121	410	CONSUMABLE SUPPLIES	-	14	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	196	-	0.0	0.0	-	-	-	
		470	COMPUTER SOFTWR	-	111	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	-	3,427	-	0.0	0.0	-	-	-	
	Total Function 1121				-	3,748	-			-	-	-
	1131	140	STIPEND-ADVISORS	-	10,656	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	639	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	2,832	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	815	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	44	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	11	-	0.0	0.0	-	-	-	
		341	IN-DIST TRAVEL	-	29	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	1,374	-	2,507	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	2,878	6,665	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	109	-	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	1,660	15,979	-	0.0	0.0	-	-	-	
		470	COMPUTER SOFTWR	-	2,501	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	7,888	8,208	-	0.0	0.0	-	-	-	
	Total Function 1131				13,910	48,379	2,507			-	-	-
	2130	410	CONSUMABLE SUPPLIES	-	64	-	0.0	0.0	-	-	-	
	Total Function 2130				-	64	-			-	-	-
	2240	342	OUT-DIST TRAVEL	-	160	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	241	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	20	-	0.0	0.0	-	-	-	
	Total Function 2240				-	421	-			-	-	-
	2410	460	NONCONSUM ITEMS	-	48	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	-	20	-	0.0	0.0	-	-	-	
	Total Function 2410				-	68	-			-	-	-
	2520	690	GRANT INDIRECT CHG	480	1,869	997	0.0	0.0	-	-	-	
	Total Function 2520				480	1,869	997			-	-	-
	2542	112	CLASS SALARIES	-	2,124	-	0.0	0.0	-	-	-	

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
244	2542	212	PERS PICKUP 6%	-	127	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	565	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	141	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	60	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	2	-	0.0	0.0	-	-	-
		240	MEDICAL	-	1,873	-	0.0	0.0	-	-	-
		241	VISION	-	56	-	0.0	0.0	-	-	-
		243	DENTAL	-	178	-	0.0	0.0	-	-	-
		Total Function 2542		-	5,127	-			-	-	-
Total Fund 244				14,390	59,676	3,504			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

245 - 247 Title II A Quality Teachers

Fund Description:

Funding to ensure that all teachers are qualified and effective.

Special Notes:

Funds 245, 246, and 247 are rotated from one year to the next in order to keep each grant year separate. Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 245

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
245	R4500	RESTR REV FED GOV TO STAT	208,921	47,933	305,225	305,225	305,225	305,225
245			208,921	47,933	305,225	305,225	305,225	305,225

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23		
245	2240	111	LIC SALARIES	108,723	-	147,633	2.0	2.0	170,587	170,587	170,587		
		121	SUB LICENSED	3,477	-	-	0.0	0.0	-	-	-		
		133	STIPEND-TOP OF SCALE	1,500	1,125	-	0.0	0.0	1,500	1,500	1,500		
		137	EXTRA DUTY/HOURLY	1,097	21,750	18,917	0.0	0.0	-	-	-		
		150	NEW HIRE LONGEVITY STIPEN	1,000	-	-	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	29,380	697	22,306	0.0	0.0	23,287	23,287	23,287		
		212	PERS PICKUP 6%	5,297	1,373	10,280	0.0	0.0	10,325	10,325	10,325		
		216	PERS DISTRICT OPSPR	3,446	5,502	21,096	0.0	0.0	20,232	20,232	20,232		
		220	SOC SEC ADMIN	8,287	1,721	13,109	0.0	0.0	13,772	13,772	13,772		
		231	WRKRS COMP	470	95	701	0.0	0.0	521	521	521		
		232	UNEMPLOY COMP	114	21	171	0.0	0.0	688	688	688		
		240	MEDICAL	21,361	-	31,284	0.0	0.0	32,760	32,760	32,760		
		241	VISION	780	-	1,253	0.0	0.0	1,257	1,257	1,257		
		242	DISABILITY	184	-	379	0.0	0.0	404	404	404		
		243	DENTAL	2,599	-	3,639	0.0	0.0	3,606	3,606	3,606		
		244	HEALTH SAVINGS PLAN	-	-	45	0.0	0.0	-	-	-		
		310	INST/PROF/TECH SERVICES	15,635	5,673	2,500	0.0	0.0	-	-	-		
		311	INSTRUCTION SERVICES	-	-	7,500	0.0	0.0	-	-	-		
		318	PROF & IMPR NON-INSTR	-	1,000	-	0.0	0.0	-	-	-		
		342	OUT-DIST TRAVEL	603	603	5,000	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	-	5,970	500	0.0	0.0	248	248	248		
		460	NONCONSUM ITEMS	-	-	200	0.0	0.0	-	-	-		
		480	COMPUTER HDW	-	-	1,500	0.0	0.0	-	-	-		
		Total Function 2240				203,953	45,530	288,014			279,189	279,189	279,189
		2520	690	GRANT INDIRECT CHG	4,968	2,404	11,476	0.0	0.0	11,476	11,476	11,476	
		Total Function 2520				4,968	2,404	11,476			11,476	11,476	11,476
		3370	310	INST/PROF/TECH SERVICES	-	-	4,734	0.0	0.0	13,560	13,560	13,560	
				342	OUT-DIST TRAVEL	-	-	1,000	0.0	0.0	1,000	1,000	1,000
Total Function 3370				-	-	5,734		14,560	14,560	14,560			
Total Fund 245				208,921	47,933	305,225			305,225	305,225	305,225		

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 246

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
246	R4500	RESTR REV FED GOV TO STAT	-	263,718	33,187	-	-	-
246			-	263,718	33,187	-	-	-

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
246	2240	111	LIC SALARIES	-	62,306	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	77,374	12,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	24,484	75	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	8,243	720	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	16,421	3,190	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	10,308	918	0.0	0.0	-	-	-
		231	WRKRS COMP	-	570	52	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	137	12	0.0	0.0	-	-	-
		240	MEDICAL	-	10,153	-	0.0	0.0	-	-	-
		241	VISION	-	273	-	0.0	0.0	-	-	-
		242	DISABILITY	-	142	-	0.0	0.0	-	-	-
		243	DENTAL	-	781	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	-	1,128	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	29,652	501	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	-	-	5,672	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	-	1,487	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	2,226	834	0.0	0.0	-	-	-
		420	TEXTBOOKS - NEW	-	-	1,964	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	-	4,524	0.0	0.0	-	-	-
					Total Function 2240	-	244,198	31,949			-
	2520	690	GRANT INDIRECT CHG	-	9,411	1,238	0.0	0.0	-	-	-
			Total Function 2520	-	9,411	1,238			-	-	-
	3370	480	COMPUTER HDW	-	10,109	-	0.0	0.0	-	-	-
			Total Function 3370	-	10,109	-			-	-	-
Total Fund 246				0	263,718	33,187			0	0	0
TOTAL				0	263,718	33,187			0	0	0

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 247

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
247	R4500	RESTR REV FED GOV TO STAT	24,628	4,294	-	-	-	-
247			24,628	4,294	-	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23		
247	2240	111	LIC SALARIES	9,499	-	-	0.0	0.0	-	-	-		
		121	SUB LICENSED	376	-	-	0.0	0.0	-	-	-		
		137	EXTRA DUTY/HOURLY	-	2,331	-	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	2,093	431	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	593	140	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	888	262	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	741	178	-	0.0	0.0	-	-	-		
		231	WRKRS COMP	40	10	-	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	10	1	-	0.0	0.0	-	-	-		
		240	MEDICAL	-68	-	-	0.0	0.0	-	-	-		
		241	VISION	-80	-	-	0.0	0.0	-	-	-		
		242	DISABILITY	19	-	-	0.0	0.0	-	-	-		
		243	DENTAL	-164	-	-	0.0	0.0	-	-	-		
		310	INST/PROF/TECH SERVICES	9,305	827	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	308	-	-	0.0	0.0	-	-	-		
		Total Function 2240				23,557	4,180	-			-	-	-
			2520	690	GRANT INDIRECT CHG	1,071	114	-	0.0	0.0	-	-	-
Total Function 2520				1,071	114	-			-	-	-		
Total Fund 247				24,628	4,294	0			0	0	0		

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

248 Medicaid Reimbursement

Fund Description:

This fund reflects the District's participation in the federal Medicaid program administered by the SOESD.

Special Notes:

Resources from this program will be used to provide funding for one nurse.

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 248**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
248	R1992	MEDICAID ADMIN CLAIMING	39,215	415	40,000	51,100	51,100	51,100
248			39,215	415	40,000	51,100	51,100	51,100

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
248	2130	111	LIC SALARIES	21,662	415	24,371	0.4	0.7	32,005	32,005	32,005
		212	PERS PICKUP 6%	1,292	-	1,462	0.0	0.0	1,920	1,920	1,920
		216	PERS DISTRICT OPSPR	6,979	-	5,781	0.0	0.0	7,592	7,592	7,592
		220	SOC SEC ADMIN	1,538	-	1,864	0.0	0.0	2,448	2,448	2,448
		231	WRKRS COMP	89	-	93	0.0	0.0	104	104	104
		232	UNEMPLOY COMP	22	-	-	0.0	0.0	128	128	128
		240	MEDICAL	6,712	-	5,024	0.0	0.0	5,026	5,026	5,026
		241	VISION	152	-	355	0.0	0.0	183	183	183
		242	DISABILITY	47	-	-	0.0	0.0	47	47	47
		243	DENTAL	722	-	1,039	0.0	0.0	1,600	1,600	1,600
		410	CONSUMABLE SUPPLIES	-	-	9	0.0	0.0	46	46	46
Total Function 2130				39,215	415	40,000			51,100	51,100	51,100
Total Fund 248				39,215	415	40,000			51,100	51,100	51,100

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

251 SIA – Student Investment Account

Fund Description:

There are two stated purposes for the funds... Meet the students' mental or behavioral health needs and also increase academic achievement for students, including reducing academic disparities for the following:
Economically disadvantaged students; students from racial or ethnic groups that have historically experienced academic disparities; students with disabilities; students who are English language learners; students who are foster children or are homeless; and any other student groups that have historically experienced academic disparities, as determined by the State Board of Education.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 251**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
251	R3299	RESTR GRANTS OTHER	-	1,842,747	5,432,559	5,660,906	5,660,906	5,660,906
251			-	1,842,747	5,432,559	5,660,906	5,660,906	5,660,906

Functions by Account Code
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KLAMATH COUNTY SCHOOL DISTRICT

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Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23		
251	1111	111	LIC SALARIES	-	-	112,068	0.0	16.5	737,478	737,478	737,478		
		112	CLASS SALARIES	-	-	3,301	0.0	0.2	5,169	5,169	5,169		
		149	STIPEND-SMILE	-	1,200	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	204	5,945	0.0	0.0	44,559	44,559	44,559		
		216	PERS DISTRICT OPSPR	-	904	23,503	0.0	0.0	176,156	176,156	176,156		
		220	SOC SEC ADMIN	-	260	8,390	0.0	0.0	56,812	56,812	56,812		
		231	WRKRS COMP	-	15	400	0.0	0.0	2,076	2,076	2,076		
		232	UNEMPLOY COMP	-	3	231	0.0	0.0	2,971	2,971	2,971		
		240	MEDICAL	-	-	21,431	0.0	0.0	281,914	281,914	281,914		
		241	VISION	-	-	275	0.0	0.0	12,445	12,445	12,445		
		242	DISABILITY	-	-	237	0.0	0.0	1,722	1,722	1,722		
		243	DENTAL	-	-	2,379	0.0	0.0	38,129	38,129	38,129		
		310	INST/PROF/TECH SERVICES	-	-	6,500	0.0	0.0	-	-	-		
		383	ARCH/ENG SERVICES	-	-	800	0.0	0.0	-	-	-		
		390	OTH GEN PROF TECH SRVS	-	-	150,000	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	-	-	20,000	0.0	0.0	256,160	256,160	256,160		
		470	COMPUTER SOFTWR	-	-	12,000	0.0	0.0	-	-	-		
		480	COMPUTER HDW	-	-	50,000	0.0	0.0	-	-	-		
		Total Function 1111				-	2,586	417,457			1,615,589	1,615,589	1,615,589
			1121	112	CLASS SALARIES	-	-	10,000	0.0	1.0	15,180	15,180	15,180
149	STIPEND-SMILE			-	900	-	0.0	0.0	-	-	-		
212	PERS PICKUP 6%			-	153	-	0.0	0.0	911	911	911		
216	PERS DISTRICT OPSPR			-	678	-	0.0	0.0	3,601	3,601	3,601		
220	SOC SEC ADMIN			-	195	700	0.0	0.0	1,161	1,161	1,161		
231	WRKRS COMP			-	11	50	0.0	0.0	54	54	54		
232	UNEMPLOY COMP			-	3	50	0.0	0.0	61	61	61		
240	MEDICAL			-	-	3,800	0.0	0.0	8,774	8,774	8,774		
241	VISION			-	-	100	0.0	0.0	183	183	183		
243	DENTAL			-	-	600	0.0	0.0	1,026	1,026	1,026		
310	INST/PROF/TECH SERVICES			-	-	3,500	0.0	0.0	-	-	-		
390	OTH GEN PROF TECH SRVS	-	-	50,000	0.0	0.0	-	-	-				

Functions by Account Code
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KLAMATH COUNTY SCHOOL DISTRICT

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Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
251	1121	410	CONSUMABLE SUPPLIES	-	-	15,000	0.0	0.0	76,848	76,848	76,848	
		422	TEXTBOOKS - REPLACEMENT	-	-	8,000	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	-	110,000	0.0	0.0	-	-	-	
		470	COMPUTER SOFTWR	-	-	2,000	0.0	0.0	-	-	-	
	Total Function 1121				-	1,939	203,800			107,798	107,798	107,798
	1122	140	STIPEND-ADVISORS	-	-	1,774	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	-	306	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	-	421	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	136	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	-	5	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	-	6	0.0	0.0	-	-	-	
	Total Function 1122				-	-	2,648			-	-	-
	1131	112	CLASS SALARIES	-	-	6,000	0.0	1.0	13,628	13,628	13,628	
		140	STIPEND-ADVISORS	-	-	2,000	0.0	0.0	-	-	-	
		149	STIPEND-SMILE	-	900	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	153	446	0.0	0.0	818	818	818	
		216	PERS DISTRICT OPSPR	-	678	1,764	0.0	0.0	3,232	3,232	3,232	
		220	SOC SEC ADMIN	-	195	566	0.0	0.0	1,043	1,043	1,043	
		231	WRKRS COMP	-	10	26	0.0	0.0	48	48	48	
		232	UNEMPLOY COMP	-	3	15	0.0	0.0	55	55	55	
		241	VISION	-	-	228	0.0	0.0	546	546	546	
		243	DENTAL	-	-	724	0.0	0.0	1,739	1,739	1,739	
		310	INST/PROF/TECH SERVICES	-	-	15,000	0.0	0.0	-	-	-	
		343	STUDENT OUT-DIST-TRVL	-	-	1,000	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	15,000	0.0	0.0	164,397	164,397	164,397	
		420	TEXTBOOKS - NEW	-	-	45,000	0.0	0.0	-	-	-	
		421	TEXTBOOKS - TCHR MANUALS	-	-	200	0.0	0.0	-	-	-	
		422	TEXTBOOKS - REPLACEMENT	-	-	15,000	0.0	0.0	-	-	-	
	460	NONCONSUM ITEMS	-	-	325,309	0.0	0.0	-	-	-		
	470	COMPUTER SOFTWR	-	-	60,000	0.0	0.0	32,000	32,000	32,000		
	480	COMPUTER HDW	-	-	1,600	0.0	0.0	-	-	-		

Functions by Account Code
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Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
251	1131	540	DEPRECIABLE EQUIPMENT	-	-	11,000	0.0	0.0	-	-	-
		640	DUES AND FEES	-	-	300	0.0	0.0	-	-	-
	Total Function 1131			-	1,939	501,178			217,505	217,505	217,505
	1132	140	STIPEND-ADVISORS	-	-	5,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	1,200	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	200	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	400	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	250	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	30	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	20	0.0	0.0	-	-	-
	Total Function 1132			-	-	7,100			-	-	-
	1210	341	IN-DIST TRAVEL	-	-	500	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	300	0.0	0.0	-	-	-
		421	TEXTBOOKS - TCHR MANUALS	-	-	300	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	1,500	0.0	0.0	-	-	-
	Total Function 1210			-	-	2,600			-	-	-
	1229	470	COMPUTER SOFTWR	-	-	900	0.0	0.0	-	-	-
	Total Function 1229			-	-	900			-	-	-
	1283	111	LIC SALARIES	-	-	39,545	0.0	2.0	136,328	136,328	136,328
		210	PERS DISTRICT T1/T2	-	-	10,610	0.0	0.0	21,740	21,740	21,740
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	3,318	3,318	3,318
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	13,117	13,117	13,117
		220	SOC SEC ADMIN	-	-	3,025	0.0	0.0	10,429	10,429	10,429
		231	WRKRS COMP	-	-	152	0.0	0.0	388	388	388
		232	UNEMPLOY COMP	-	-	79	0.0	0.0	545	545	545
		240	MEDICAL	-	-	-	0.0	0.0	18,617	18,617	18,617
		241	VISION	-	-	-	0.0	0.0	891	891	891
242		DISABILITY	-	-	-	0.0	0.0	126	126	126	
243		DENTAL	-	-	-	0.0	0.0	2,575	2,575	2,575	
470	COMPUTER SOFTWR	-	-	750	0.0	0.0	-	-	-		
Total Function 1283			-	-	54,162			208,074	208,074	208,074	

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251	1285	113	ADMINISTRATORS	-	29,844	10,000	0.5	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	7,932	1,000	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	2,283	500	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	119	50	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	30	50	0.0	0.0	-	-	-	
		470	COMPUTER SOFTWR	-	-	1,200	0.0	0.0	-	-	-	
		Total Function 1285				-	40,208	12,800			-	-
	2110	111	LIC SALARIES	-	61,929	338,853	4.5	6.0	371,281	371,281	371,281	
		112	CLASS SALARIES	-	117,826	125,974	3.0	3.0	129,686	129,686	129,686	
		133	STIPEND-TOP OF SCALE	-	-	1,500	0.0	0.0	1,500	1,500	1,500	
		210	PERS DISTRICT T1/T2	-	12,288	33,742	0.0	0.0	34,072	34,072	34,072	
		212	PERS PICKUP 6%	-	10,767	21,433	0.0	0.0	30,148	30,148	30,148	
		216	PERS DISTRICT OPSPR	-	37,502	54,901	0.0	0.0	89,063	89,063	89,063	
		220	SOC SEC ADMIN	-	13,336	32,861	0.0	0.0	38,439	38,439	38,439	
		231	WRKRS COMP	-	756	1,651	0.0	0.0	1,539	1,539	1,539	
		232	UNEMPLOY COMP	-	179	923	0.0	0.0	2,010	2,010	2,010	
		240	MEDICAL	-	22,896	44,027	0.0	0.0	56,566	56,566	56,566	
		241	VISION	-	782	1,504	0.0	0.0	1,605	1,605	1,605	
		242	DISABILITY	-	144	660	0.0	0.0	630	630	630	
		243	DENTAL	-	2,931	7,442	0.0	0.0	8,157	8,157	8,157	
		341	IN-DIST TRAVEL	-	-	200	0.0	0.0	-	-	-	
	Total Function 2110				-	281,337	665,671			764,696	764,696	764,696
	2120	111	LIC SALARIES	-	493,140	552,974	11.0	11.0	658,294	658,294	658,294	
		113	ADMINISTRATORS	-	-	78,852	0.0	1.0	106,637	106,637	106,637	
		132	STIPEND-REMOTE LOCATION	-	-	2,800	0.0	0.0	3,600	3,600	3,600	
		133	STIPEND-TOP OF SCALE	-	1,500	1,500	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	89,224	57,477	0.0	0.0	58,581	58,581	58,581	
		212	PERS PICKUP 6%	-	29,338	39,753	0.0	0.0	41,335	41,335	41,335	
		216	PERS DISTRICT OPSPR	-	55,923	107,012	0.0	0.0	111,621	111,621	111,621	
		220	SOC SEC ADMIN	-	36,660	49,562	0.0	0.0	58,882	58,882	58,882	
		231	WRKRS COMP	-	2,041	3,258	0.0	0.0	2,365	2,365	2,365	

Functions by Account Code
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Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
251	2120	232	UNEMPLOY COMP	-	480	1,401	0.0	0.0	2,756	2,756	2,756	
		240	MEDICAL	-	53,682	102,355	0.0	0.0	121,234	121,234	121,234	
		241	VISION	-	2,709	5,737	0.0	0.0	5,525	5,525	5,525	
		242	DISABILITY	-	1,025	1,616	0.0	0.0	1,509	1,509	1,509	
		243	DENTAL	-	7,537	12,666	0.0	0.0	13,627	13,627	13,627	
		245	LIFE INSURANCE	-	41	608	0.0	0.0	698	698	698	
		247	CHILDCARE	-	83	95	0.0	0.0	-	-	-	
		290	OTHER BENEFIT COSTS	-	-	900	0.0	0.0	900	900	900	
		310	INST/PROF/TECH SERVICES	-	263,500	265,322	0.0	0.0	221,723	221,723	221,723	
		311	INSTRUCTION SERVICES	-	-	5,000	0.0	0.0	50,000	50,000	50,000	
		341	IN-DIST TRAVEL	-	-	2,200	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	28,083	0.0	0.0	77,444	77,444	77,444	
		413	FOOD SUPPLIES	-	-	300	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	-	25,000	0.0	0.0	150,922	150,922	150,922	
	480	COMPUTER HDW	-	-	25,000	0.0	0.0	191,000	191,000	191,000		
	Total Function 2120				-	1,036,882	1,369,473			1,878,655	1,878,655	1,878,655
	2211	113	ADMINISTRATORS	-	-	159,803	1.0	1.5	161,303	161,303	161,303	
		133	STIPEND-TOP OF SCALE	-	-	1,500	0.0	0.0	1,371	1,371	1,371	
		137	EXTRA DUTY/HOURLY	-	-	2,567	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	-	44,294	0.0	0.0	44,008	44,008	44,008	
212		PERS PICKUP 6%	-	-	9,905	0.0	0.0	9,841	9,841	9,841		
220		SOC SEC ADMIN	-	-	12,189	0.0	0.0	12,597	12,597	12,597		
231		WRKRS COMP	-	-	655	0.0	0.0	511	511	511		
232		UNEMPLOY COMP	-	-	326	0.0	0.0	656	656	656		
240		MEDICAL	-	-	22,289	0.0	0.0	22,460	22,460	22,460		
241		VISION	-	-	1,114	0.0	0.0	1,115	1,115	1,115		
243		DENTAL	-	-	3,103	0.0	0.0	3,098	3,098	3,098		
244		HEALTH SAVINGS PLAN	-	-	42	0.0	0.0	-	-	-		
245	LIFE INSURANCE	-	-	1,183	0.0	0.0	1,288	1,288	1,288			

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Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
251	2211	290	OTHER BENEFIT COSTS	-	-	1,350	0.0	0.0	1,350	1,350	1,350
		410	CONSUMABLE SUPPLIES	-	-	16,709	0.0	0.0	76,018	76,018	76,018
	Total Function 2211			-	-	277,029			335,617	335,617	335,617
	2220	430	LIBRARY BOOKS	-	-	12,000	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	3,000	0.0	0.0	-	-	-
	Total Function 2220			-	-	15,000			-	-	-
	2240	137	EXTRA DUTY/HOURLY	-	-	22,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	15,000	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	15,000	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	4,000	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	1,800	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	100	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	100	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	16,000	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	-	-	1,200	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	-	-	82,000	0.0	0.0	100,000	100,000	100,000
		324	RENTALS	-	-	35,000	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	-	2,500	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	-	3,500	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	2,000	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	-	9,000	0.0	0.0	-	-	-
	460	NONCONSUM ITEMS	-	-	5,000	0.0	0.0	-	-	-	
	Total Function 2240			-	-	214,200			100,000	100,000	100,000
	2310	413	FOOD SUPPLIES	-	-	1,000	0.0	0.0	-	-	-
	Total Function 2310			-	-	1,000			-	-	-
	2410	113	ADMINISTRATORS	-	-	123,151	1.0	1.0	123,151	123,151	123,151
		133	STIPEND-TOP OF SCALE	-	-	2,463	0.0	0.0	2,463	2,463	2,463
210		PERS DISTRICT T1/T2	-	-	33,944	0.0	0.0	33,944	33,944	33,944	
212		PERS PICKUP 6%	-	-	7,591	0.0	0.0	7,591	7,591	7,591	
220		SOC SEC ADMIN	-	-	9,731	0.0	0.0	9,731	9,731	9,731	
231		WRKRS COMP	-	-	500	0.0	0.0	400	400	400	

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251	2410	232	UNEMPLOY COMP	-	-	253	0.0	0.0	506	506	506	
		240	MEDICAL	-	-	12,154	0.0	0.0	11,857	11,857	11,857	
		241	VISION	-	-	314	0.0	0.0	-	-	-	
		243	DENTAL	-	-	1,057	0.0	0.0	1,047	1,047	1,047	
		244	HEALTH SAVINGS PLAN	-	-	353	0.0	0.0	590	590	590	
		245	LIFE INSURANCE	-	-	1,118	0.0	0.0	1,118	1,118	1,118	
		246	HRA (HLTH REIMBURSEMENT)	-	-	553	0.0	0.0	-	-	-	
		290	OTHER BENEFIT COSTS	-	-	900	0.0	0.0	900	900	900	
		410	CONSUMABLE SUPPLIES	-	-	2,463	0.0	0.0	2,463	2,463	2,463	
	Total Function 2410				-	-	196,545			195,761	195,761	195,761
	2520	690	GRANT INDIRECT CHG	-	33,107	170,794	0.0	0.0	212,850	212,850	212,850	
	Total Function 2520				-	33,107	170,794			212,850	212,850	212,850
	2528	460	NONCONSUM ITEMS	-	-	6,000	0.0	0.0	-	-	-	
	Total Function 2528				-	-	6,000			-	-	-
	2542	324	RENTALS	-	2,716	200	0.0	0.0	-	-	-	
		328	GARBAGE	-	41	-	0.0	0.0	-	-	-	
		383	ARCH/ENG SERVICES	-	39,837	7,000	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	9,087	5,000	0.0	0.0	-	-	-	
		520	BLDG ACQUISITION/IMPRVMT	-	216,837	350,000	0.0	0.0	24,361	24,361	24,361	
		542	REPLACEMENT EQUIP	-	-	105,000	0.0	0.0	-	-	-	
		550	DEPREC TECH EQUIP	-	-	35,000	0.0	0.0	-	-	-	
		640	DUES AND FEES	-	250	-	0.0	0.0	-	-	-	
	Total Function 2542				-	268,769	502,200			24,361	24,361	24,361
	3100	520	BLDG ACQUISITION/IMPRVMT	-	-	812,000	0.0	0.0	-	-	-	
	Total Function 3100				-	-	812,000			-	-	-
	4150	383	ARCH/ENG SERVICES	-	1,230	-	0.0	0.0	-	-	-	
		520	BLDG ACQUISITION/IMPRVMT	-	174,751	-	0.0	0.0	-	-	-	
		Total Function 4150				-	175,980	-			-	-
Total Fund 251				0	1,842,747	5,432,559			5,660,906	5,660,906	5,660,906	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

252 Measure 98

Fund Description:

This fund accounts for activities funded by Measure 98, an initiative approved by voters in November 2016.

Special Notes:

Measure 98 provides resources for expanding career and technical education programs, college – level educational opportunities, and dropout prevention.

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 252**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
252	R3299	RESTR GRANTS OTHER	-	1,585,209	1,745,372	1,657,690	1,657,690	1,657,690
252			-	1,585,209	1,745,372	1,657,690	1,657,690	1,657,690

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
252	1121	111	LIC SALARIES	-	73,117	100,583	1.5	2.1	103,938	103,938	103,938	
		137	EXTRA DUTY/HOURLY	-	7,251	2,650	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	4,739	5,434	0.0	0.0	6,236	6,236	6,236	
		216	PERS DISTRICT OPSPR	-	20,993	21,482	0.0	0.0	24,654	24,654	24,654	
		220	SOC SEC ADMIN	-	6,411	8,114	0.0	0.0	8,270	8,270	8,270	
		231	WRKRS COMP	-	335	360	0.0	0.0	314	314	314	
		232	UNEMPLOY COMP	-	77	204	0.0	0.0	416	416	416	
		240	MEDICAL	-	20,721	24,742	0.0	0.0	26,835	26,835	26,835	
		241	VISION	-	241	285	0.0	0.0	291	291	291	
		242	DISABILITY	-	150	229	0.0	0.0	233	233	233	
		243	DENTAL	-	1,452	1,682	0.0	0.0	1,820	1,820	1,820	
		310	INST/PROF/TECH SERVICES	-	-	2,200	0.0	0.0	-	-	-	
		311	INSTRUCTION SERVICES	-	-	300	0.0	0.0	-	-	-	
		343	STUDENT OUT-DIST-TRVL	-	60	500	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	3,500	0.0	0.0	-	-	-	
	460	NONCONSUM ITEMS	-	2,000	5,600	0.0	0.0	-	-	-		
	Total Function 1121				-	137,546	177,865			173,008	173,008	173,008
	1131	111	LIC SALARIES	-	203,811	367,809	5.1	5.1	379,436	379,436	379,436	
		112	CLASS SALARIES	-	119,653	132,778	3.0	3.4	142,336	142,336	142,336	
		132	STIPEND-REMOTE LOCATION	-	296	800	0.0	0.0	800	800	800	
		137	EXTRA DUTY/HOURLY	-	5,411	3,597	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	34,105	43,116	0.0	0.0	43,110	43,110	43,110	
		212	PERS PICKUP 6%	-	18,763	27,820	0.0	0.0	31,354	31,354	31,354	
		216	PERS DISTRICT OPSPR	-	54,817	71,864	0.0	0.0	85,841	85,841	85,841	
		220	SOC SEC ADMIN	-	24,214	36,269	0.0	0.0	39,977	39,977	39,977	
231		WRKRS COMP	-	1,375	1,819	0.0	0.0	1,591	1,591	1,591		
232		UNEMPLOY COMP	-	327	1,010	0.0	0.0	2,090	2,090	2,090		
240		MEDICAL	-	66,711	103,883	0.0	0.0	108,043	108,043	108,043		
241		VISION	-	3,762	3,177	0.0	0.0	3,365	3,365	3,365		
242		DISABILITY	-	477	879	0.0	0.0	883	883	883		
243	DENTAL	-	10,012	10,867	0.0	0.0	11,327	11,327	11,327			

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
252	1131	310	INST/PROF/TECH SERVICES	-	-	6,200	0.0	0.0	-	-	-	
		311	INSTRUCTION SERVICES	-	-	4,500	0.0	0.0	-	-	-	
		324	RENTALS	-	-	800	0.0	0.0	-	-	-	
		341	IN-DIST TRAVEL	-	-	400	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	5,700	9,300	0.0	0.0	-	-	-	
		343	STUDENT OUT-DIST-TRVL	-	3,390	30,000	0.0	0.0	-	-	-	
		370	TUITION	-	15,384	19,000	0.0	0.0	-	-	-	
		390	OTH GEN PROF TECH SRVS	-	-	20,000	0.0	0.0	31,671	31,671	31,671	
		410	CONSUMABLE SUPPLIES	-	10,169	21,500	0.0	0.0	30,000	30,000	30,000	
		420	TEXTBOOKS - NEW	-	11,619	30,400	0.0	0.0	10,000	10,000	10,000	
		422	TEXTBOOKS - REPLACEMENT	-	5,324	-	0.0	0.0	-	-	-	
		427	TEXTBOOK ORIENTED MATERLS	-	3,837	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	79,702	44,100	0.0	0.0	30,000	30,000	30,000	
		470	COMPUTER SOFTWR	-	-	30,584	0.0	0.0	9,000	9,000	9,000	
		480	COMPUTER HDW	-	56,682	-	0.0	0.0	-	-	-	
		520	BLDG ACQUISITION/IMPRVMNT	-	3,820	4,000	0.0	0.0	-	-	-	
		540	DEPRECIABLE EQUIPMENT	-	29,767	10,000	0.0	0.0	25,000	25,000	25,000	
		541	INITIAL ADDTL EQUIP	-	36,162	5,000	0.0	0.0	-	-	-	
	640	DUES AND FEES	-	-	500	0.0	0.0	-	-	-		
	Total Function 1131				-	805,290	1,041,973			985,824	985,824	985,824
	1283	111	LIC SALARIES	-	87,175	102,108	3.2	1.2	99,550	99,550	99,550	
		112	CLASS SALARIES	-	-	37,876	0.0	1.0	43,594	43,594	43,594	
		133	STIPEND-TOP OF SCALE	-	-	900	0.0	0.0	900	900	900	
		137	EXTRA DUTY/HOURLY	-	-	204	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	27,922	21,744	0.0	0.0	21,689	21,689	21,689	
		212	PERS PICKUP 6%	-	-	6,002	0.0	0.0	8,643	8,643	8,643	
		216	PERS DISTRICT OPSPR	-	-	6,125	0.0	0.0	14,992	14,992	14,992	
		220	SOC SEC ADMIN	-	6,669	9,385	0.0	0.0	11,019	11,019	11,019	
231		WRKRS COMP	-	352	451	0.0	0.0	446	446	446		
232		UNEMPLOY COMP	-	85	250	0.0	0.0	576	576	576		

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
252	1283	240	MEDICAL	-	-	31,513	0.0	0.0	39,635	39,635	39,635	
		241	VISION	-	-	288	0.0	0.0	424	424	424	
		242	DISABILITY	-	120	215	0.0	0.0	235	235	235	
		243	DENTAL	-	-	2,105	0.0	0.0	2,916	2,916	2,916	
		370	TUITION	-	301	2,500	0.0	0.0	-	-	-	
		420	TEXTBOOKS - NEW	-	-	200	0.0	0.0	-	-	-	
	Total Function 1283				-	122,624	221,867			244,620	244,620	244,620
	1284	111	LIC SALARIES	-	34,695	-	0.0	0.0	-	-	-	
		132	STIPEND-REMOTE LOCATION	-	2,000	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	2,134	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	9,452	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	2,807	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	154	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	36	-	0.0	0.0	-	-	-	
		240	MEDICAL	-	9,680	-	0.0	0.0	-	-	-	
		241	VISION	-	262	-	0.0	0.0	-	-	-	
		242	DISABILITY	-	84	-	0.0	0.0	-	-	-	
		243	DENTAL	-	881	-	0.0	0.0	-	-	-	
	Total Function 1284				-	62,183	-			-	-	-
	2120	111	LIC SALARIES	-	126,364	-	0.0	0.0	-	-	-	
		133	STIPEND-TOP OF SCALE	-	1,500	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	26,092	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	7,551	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	11,799	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	9,287	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	524	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	121	-	0.0	0.0	-	-	-	
		240	MEDICAL	-	19,094	-	0.0	0.0	-	-	-	
241		VISION	-	866	-	0.0	0.0	-	-	-		

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
252	2120	242	DISABILITY	-	288	-	0.0	0.0	-	-	-
		243	DENTAL	-	1,838	-	0.0	0.0	-	-	-
	Total Function 2120			-	205,325	-			-	-	-
	2211	113	ADMINISTRATORS	-	29,782	72,164	0.0	0.5	68,571	68,571	68,571
		133	STIPEND-TOP OF SCALE	-	596	1,257	0.0	0.0	1,371	1,371	1,371
		142	STIPEND-HEAD TEACHER	-	-	4,263	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	9,588	17,312	0.0	0.0	18,886	18,886	18,886
		212	PERS PICKUP 6%	-	1,824	4,127	0.0	0.0	4,224	4,224	4,224
		216	PERS DISTRICT OPSPR	-	-	1,011	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	2,289	5,218	0.0	0.0	5,411	5,411	5,411
		231	WRKRS COMP	-	120	253	0.0	0.0	222	222	222
		232	UNEMPLOY COMP	-	30	134	0.0	0.0	282	282	282
		240	MEDICAL	-	4,875	10,185	0.0	0.0	11,195	11,195	11,195
		241	VISION	-	102	205	0.0	0.0	223	223	223
		243	DENTAL	-	265	481	0.0	0.0	524	524	524
		245	LIFE INSURANCE	-	201	254	0.0	0.0	559	559	559
		290	OTHER BENEFIT COSTS	-	-	412	0.0	0.0	450	450	450
		342	OUT-DIST TRAVEL	-	-	500	0.0	0.0	-	-	-
	351	TELEPHONE	-	158	700	0.0	0.0	-	-	-	
	480	COMPUTER HDW	-	1,623	-	0.0	0.0	-	-	-	
	Total Function 2211			-	51,452	118,476			111,918	111,918	111,918
	2240	111	LIC SALARIES	-	68,424	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	-	20,204	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	8	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	4,105	10	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	18,187	35	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	4,852	15	0.0	0.0	-	-	-
231		WRKRS COMP	-	279	1	0.0	0.0	-	-	-	
232		UNEMPLOY COMP	-	68	0	0.0	0.0	-	-	-	
240		MEDICAL	-	11,616	-	0.0	0.0	-	-	-	
241	VISION	-	208	-	0.0	0.0	-	-	-		

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
252	2240	242	DISABILITY	-	159	-	0.0	0.0	-	-	-	
		243	DENTAL	-	1,057	-	0.0	0.0	-	-	-	
		310	INST/PROF/TECH SERVICES	-	-	43,800	0.0	0.0	40,000	40,000	40,000	
		341	IN-DIST TRAVEL	-	-	200	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	-	10,700	0.0	0.0	-	-	-	
		390	OTH GEN PROF TECH SRVS	-	-	30,000	0.0	0.0	39,990	39,990	39,990	
		Total Function 2240			-	108,956	104,974			79,990	79,990	79,990
	2520	690	GRANT INDIRECT CHG	-	57,009	62,399	0.0	0.0	62,329	62,329	62,329	
		Total Function 2520			-	57,009	62,399			62,329	62,329	62,329
	2542	324	RENTALS	-	-	1,200	0.0	0.0	-	-	-	
			460	NONCONSUM ITEMS	-	-	300	0.0	0.0	-	-	-
			520	BLDG ACQUISITION/IMPRVMT	-	28,361	16,000	0.0	0.0	-	-	-
		Total Function 2542			-	28,361	17,500			-	-	-
	2543	530	GROUNDS IMPROVEMENT	-	6,464	-	0.0	0.0	-	-	-	
		Total Function 2543			-	6,464	-			-	-	-
	2660	137	EXTRA DUTY/HOURLY	-	-	228	0.0	0.0	-	-	-	
			212	PERS PICKUP 6%	-	-	14	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	-	-	54	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	-	-	17	0.0	0.0	-	-	-
			231	WRKRS COMP	-	-	4	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	-	-	0	0.0	0.0	-	-	-
		Total Function 2660			-	-	318			-	-	-
	Total Fund 252				0	1,585,209	1,745,372			1,657,690	1,657,690	1,657,690

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

254 CARES II / ESSER II

Fund Description:

Funds are intended to help school districts safely reopen schools, measure and effectively address significant learning loss, and take other actions to mitigate the impact of COVID-19 on the students and families who depend on k-12 schools.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 254**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
254	R4500	RESTR REV FED GOV TO STAT	-	34,335	7,154,383	5,000,000	5,000,000	5,000,000
254			-	34,335	7,154,383	5,000,000	5,000,000	5,000,000

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
254	1111	420	TEXTBOOKS - NEW	-	-	445,579	0.0	0.0	200,000	200,000	200,000
	Total Function 1111			-	-	445,579			200,000	200,000	200,000
	1121	420	TEXTBOOKS - NEW	-	-	150,000	0.0	0.0	75,000	75,000	75,000
	Total Function 1121			-	-	150,000			75,000	75,000	75,000
	1131	420	TEXTBOOKS - NEW	-	-	375,000	0.0	0.0	275,000	275,000	275,000
	Total Function 1131			-	-	375,000			275,000	275,000	275,000
	2520	690	GRANT INDIRECT CHG	-	-	268,139	0.0	0.0	188,000	188,000	188,000
	Total Function 2520			-	-	268,139			188,000	188,000	188,000
	2543	530	GROUNDS IMPROVEMENT	-	-	350,000	0.0	0.0	250,000	250,000	250,000
	Total Function 2543			-	-	350,000			250,000	250,000	250,000
	2544	383	ARCH/ENG SERVICES	-	-	4,000	0.0	0.0	10,000	10,000	10,000
	Total Function 2544			-	-	4,000			10,000	10,000	10,000
	2660	470	COMPUTER SOFTWR	-	-	25,000	0.0	0.0	25,000	25,000	25,000
		480	COMPUTER HDW	-	-	600,000	0.0	0.0	300,000	300,000	300,000
		541	INITIAL ADDTL EQUIP	-	-	4,000	0.0	0.0	4,000	4,000	4,000
		542	REPLACEMENT EQUIP	-	-	4,000	0.0	0.0	4,000	4,000	4,000
	Total Function 2660			-	-	633,000			333,000	333,000	333,000
	4150	112	CLASS SALARIES	-	-	70,000	0.0	0.0	-	-	-
		114	MGR CLASSIFIED	-	-	24,000	0.0	0.2	22,819	22,819	22,819
		210	PERS DISTRICT T1/T2	-	-	50	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	5,400	0.0	0.0	1,383	1,383	1,383
		216	PERS DISTRICT OPSPR	-	-	25,000	0.0	0.0	5,466	5,466	5,466
		220	SOC SEC ADMIN	-	-	8,000	0.0	0.0	1,776	1,776	1,776
		231	WRKRS COMP	-	-	4,000	0.0	0.0	496	496	496
		232	UNEMPLOY COMP	-	-	200	0.0	0.0	92	92	92
		240	MEDICAL	-	-	4,500	0.0	0.0	4,836	4,836	4,836
		241	VISION	-	-	300	0.0	0.0	158	158	158
243		DENTAL	-	-	300	0.0	0.0	258	258	258	
244		HEALTH SAVINGS PLAN	-	-	100	0.0	0.0	86	86	86	
245		LIFE INSURANCE	-	-	200	0.0	0.0	266	266	266	
290	OTHER BENEFIT COSTS	-	-	300	0.0	0.0	225	225	225		

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

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Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
254	4150	324	RENTALS	-	-	1,000	0.0	0.0	2,000	2,000	2,000
		383	ARCH/ENG SERVICES	-	34,335	15,000	0.0	0.0	15,000	15,000	15,000
		460	NONCONSUM ITEMS	-	-	100	0.0	0.0	1,000	1,000	1,000
		520	BLDG ACQUISITION/IMPRVMT	-	-	4,733,715	0.0	0.0	3,572,139	3,572,139	3,572,139
		530	GROUNDS IMPROVEMENT	-	-	4,500	0.0	0.0	10,000	10,000	10,000
		640	DUES AND FEES	-	-	31,000	0.0	0.0	30,000	30,000	30,000
		659	OTHR INS/JUDGEMENTS	-	-	1,000	0.0	0.0	1,000	1,000	1,000
		Total Function 4150		-	34,335	4,928,665			3,669,000	3,669,000	3,669,000
Total Fund 254				0	34,335	7,154,383			5,000,000	5,000,000	5,000,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

255 ESSER – Summer School

Fund Description:

No less than 90% of the resources or \$838,654 must be allocated to school districts in the same manner as the 2020-21 Title I district funding formula. Each school district receiving an award must designate no less than 20% of the grant funding to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 255

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
255	R3299	RESTR GRANTS OTHER	-	181,691	1,397,757	931,838	931,838	931,838
255			-	181,691	1,397,757	931,838	931,838	931,838

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
255	1410	119	SUMMER EMPLOYEES	-	8,066	275,000	0.0	0.0	183,333	183,333	183,333	
		210	PERS DISTRICT T1/T2	-	1,366	7,500	0.0	0.0	5,000	5,000	5,000	
		212	PERS PICKUP 6%	-	463	7,500	0.0	0.0	5,000	5,000	5,000	
		216	PERS DISTRICT OPSPR	-	917	15,000	0.0	0.0	10,000	10,000	10,000	
		220	SOC SEC ADMIN	-	602	3,000	0.0	0.0	2,000	2,000	2,000	
		231	WRKRS COMP	-	33	1,500	0.0	0.0	1,000	1,000	1,000	
		232	UNEMPLOY COMP	-	8	1,500	0.0	0.0	1,000	1,000	1,000	
		353	POSTAGE	-	165	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	130,586	302,881	0.0	0.0	207,921	207,921	207,921	
		413	FOOD SUPPLIES	-	260	-	0.0	0.0	-	-	-	
	Total Function 1410				-	142,466	613,881			415,254	415,254	415,254
	1420	119	SUMMER EMPLOYEES	-	4,966	72,500	0.0	0.0	48,333	48,333	48,333	
		210	PERS DISTRICT T1/T2	-	805	7,500	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	204	7,500	0.0	0.0	5,000	5,000	5,000	
		216	PERS DISTRICT OPSPR	-	652	15,000	0.0	0.0	5,000	5,000	5,000	
		220	SOC SEC ADMIN	-	376	3,000	0.0	0.0	10,000	10,000	10,000	
		231	WRKRS COMP	-	20	1,500	0.0	0.0	2,000	2,000	2,000	
		232	UNEMPLOY COMP	-	5	1,500	0.0	0.0	1,000	1,000	1,000	
		240	MEDICAL	-	-	-	0.0	0.0	1,000	1,000	1,000	
		410	CONSUMABLE SUPPLIES	-	2,425	30,000	0.0	0.0	20,000	20,000	20,000	
		413	FOOD SUPPLIES	-	-	7,500	0.0	0.0	-	-	-	
		427	TEXTBOOK ORIENTED MATERLS	-	77	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	161	7,500	0.0	0.0	15,000	15,000	15,000	
	Total Function 1420				-	9,691	153,500			107,333	107,333	107,333
	1430	119	SUMMER EMPLOYEES	-	14,345	350,000	0.0	0.0	233,333	233,333	233,333	
		210	PERS DISTRICT T1/T2	-	1,624	15,000	0.0	0.0	10,000	10,000	10,000	
		212	PERS PICKUP 6%	-	833	15,000	0.0	0.0	10,000	10,000	10,000	
		216	PERS DISTRICT OPSPR	-	2,344	67,500	0.0	0.0	45,000	45,000	45,000	
		220	SOC SEC ADMIN	-	1,066	30,000	0.0	0.0	20,000	20,000	20,000	
		231	WRKRS COMP	-	59	6,000	0.0	0.0	4,000	4,000	4,000	

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
255	1430	232	UNEMPLOY COMP	-	14	6,000	0.0	0.0	4,000	4,000	4,000	
		410	CONSUMABLE SUPPLIES	-	2,639	7,500	0.0	0.0	10,680	10,680	10,680	
		413	FOOD SUPPLIES	-	76	-	0.0	0.0	-	-	-	
	Total Function 1430				-	23,000	497,000			337,013	337,013	337,013
	2520	690	GRANT INDIRECT CHG	-	6,533	77,576	0.0	0.0	35,037	35,037	35,037	
	Total Function 2520				-	6,533	77,576			35,037	35,037	35,037
	2550	119	SUMMER EMPLOYEES	-	-	30,000	0.0	0.0	20,000	20,000	20,000	
		212	PERS PICKUP 6%	-	-	7,500	0.0	0.0	5,000	5,000	5,000	
		216	PERS DISTRICT OPSPR	-	-	7,500	0.0	0.0	5,000	5,000	5,000	
		220	SOC SEC ADMIN	-	-	7,500	0.0	0.0	5,000	5,000	5,000	
		231	WRKRS COMP	-	-	3,000	0.0	0.0	2,000	2,000	2,000	
		232	UNEMPLOY COMP	-	-	300	0.0	0.0	200	200	200	
	Total Function 2550				-	-	55,800			37,200	37,200	37,200
	Total Fund 255				0	181,691	1,397,757			931,838	931,838	931,838

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

256 ESSER III

Fund Description:

Funds are intended to help school districts safely reopen schools, measure and effectively address significant learning loss, and take other actions to mitigate the impact of COVID-19 on the students and families who depend on k-12 schools.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 256

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
256	R1510	INTEREST ON INVESTMENTS	-	-	30	50	50	50

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
256	R4500	RESTR REV FED GOV TO STAT	-	-	16,156,162	12,893,718	12,893,718	12,893,718
256			-	-	16,156,192	12,893,768	12,893,768	12,893,768

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23		
256	1111	111	LIC SALARIES	-	-	150,000	0.0	3.7	207,278	207,278	207,278		
		137	EXTRA DUTY/HOURLY	-	-	1,025,000	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	-	-	7,000	0.0	0.0	10,724	10,724	10,724		
		212	PERS PICKUP 6%	-	-	61,500	0.0	0.0	10,038	10,038	10,038		
		216	PERS DISTRICT OPSPR	-	-	258,554	0.0	0.0	39,685	39,685	39,685		
		220	SOC SEC ADMIN	-	-	78,412	0.0	0.0	15,857	15,857	15,857		
		231	WRKRS COMP	-	-	4,199	0.0	0.0	625	625	625		
		232	UNEMPLOY COMP	-	-	925	0.0	0.0	829	829	829		
		240	MEDICAL	-	-	28,000	0.0	0.0	26,053	26,053	26,053		
		241	VISION	-	-	1,000	0.0	0.0	998	998	998		
		242	DISABILITY	-	-	300	0.0	0.0	279	279	279		
		243	DENTAL	-	-	2,500	0.0	0.0	2,956	2,956	2,956		
		270	POST RETIREMENT MEDICAL	-	-	3,500	0.0	0.0	6,864	6,864	6,864		
		273	POST RETIREMNT DENTAL	-	-	300	0.0	0.0	559	559	559		
		311	INSTRUCTION SERVICES	-	-	100,000	0.0	0.0	75,000	75,000	75,000		
		351	TELEPHONE	-	-	7,500	0.0	0.0	7,500	7,500	7,500		
		410	CONSUMABLE SUPPLIES	-	-	150,000	0.0	0.0	150,000	150,000	150,000		
		413	FOOD SUPPLIES	-	-	100	0.0	0.0	-	-	-		
		460	NONCONSUM ITEMS	-	-	14,000	0.0	0.0	15,000	15,000	15,000		
		470	COMPUTER SOFTWR	-	-	26,000	0.0	0.0	35,000	35,000	35,000		
		Total Function 1111				-	-	1,918,791			605,246	605,246	605,246
			1121	111	LIC SALARIES	-	-	40,000	0.0	1.0	45,807	45,807	45,807
				137	EXTRA DUTY/HOURLY	-	-	492,843	0.0	0.0	-	-	-
				212	PERS PICKUP 6%	-	-	29,571	0.0	0.0	2,748	2,748	2,748
				216	PERS DISTRICT OPSPR	-	-	123,424	0.0	0.0	10,865	10,865	10,865
				220	SOC SEC ADMIN	-	-	37,702	0.0	0.0	3,504	3,504	3,504
				231	WRKRS COMP	-	-	2,019	0.0	0.0	141	141	141
				232	UNEMPLOY COMP	-	-	493	0.0	0.0	183	183	183
240	MEDICAL			-	-	15,000	0.0	0.0	12,860	12,860	12,860		
241	VISION			-	-	500	0.0	0.0	403	403	403		
242	DISABILITY			-	-	100	0.0	0.0	70	70	70		

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
256	1121	243	DENTAL	-	-	1,500	0.0	0.0	1,344	1,344	1,344	
		311	INSTRUCTION SERVICES	-	-	40,000	0.0	0.0	30,000	30,000	30,000	
		351	TELEPHONE	-	-	1,500	0.0	0.0	1,500	1,500	1,500	
		410	CONSUMABLE SUPPLIES	-	-	40,000	0.0	0.0	50,000	50,000	50,000	
	Total Function 1121				-	-	824,651			159,427	159,427	159,427
	1131	111	LIC SALARIES	-	-	65,000	0.0	1.3	96,058	96,058	96,058	96,058
		137	EXTRA DUTY/HOURLY	-	-	990,000	0.0	0.0	-	-	-	-
		210	PERS DISTRICT T1/T2	-	-	10,000	0.0	0.0	10,724	10,724	10,724	10,724
		212	PERS PICKUP 6%	-	-	59,400	0.0	0.0	3,365	3,365	3,365	3,365
		216	PERS DISTRICT OPSPR	-	-	252,911	0.0	0.0	13,304	13,304	13,304	13,304
		220	SOC SEC ADMIN	-	-	75,735	0.0	0.0	7,348	7,348	7,348	7,348
		231	WRKRS COMP	-	-	4,055	0.0	0.0	284	284	284	284
		232	UNEMPLOY COMP	-	-	990	0.0	0.0	384	384	384	384
		240	MEDICAL	-	-	75,000	0.0	0.0	5,111	5,111	5,111	5,111
		241	VISION	-	-	400	0.0	0.0	215	215	215	215
		242	DISABILITY	-	-	100	0.0	0.0	99	99	99	99
		243	DENTAL	-	-	800	0.0	0.0	663	663	663	663
		270	POST RETIREMENT MEDICAL	-	-	4,000	0.0	0.0	6,864	6,864	6,864	6,864
		273	POST RETIREMNT DENTAL	-	-	500	0.0	0.0	559	559	559	559
		311	INSTRUCTION SERVICES	-	-	65,000	0.0	0.0	55,000	55,000	55,000	55,000
		351	TELEPHONE	-	-	4,500	0.0	0.0	5,000	5,000	5,000	5,000
		370	TUITION	-	-	30,000	0.0	0.0	30,000	30,000	30,000	30,000
		410	CONSUMABLE SUPPLIES	-	-	125,000	0.0	0.0	150,000	150,000	150,000	150,000
	Total Function 1131				-	-	1,763,391			384,980	384,980	384,980
	1283	137	EXTRA DUTY/HOURLY	-	-	4,000	0.0	0.0	-	-	-	-
		210	PERS DISTRICT T1/T2	-	-	1,000	0.0	0.0	-	-	-	-
		212	PERS PICKUP 6%	-	-	300	0.0	0.0	-	-	-	-
		220	SOC SEC ADMIN	-	-	300	0.0	0.0	-	-	-	-
231		WRKRS COMP	-	-	50	0.0	0.0	-	-	-	-	

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
256	1283	232	UNEMPLOY COMP	-	-	50	0.0	0.0	-	-	-	
		351	TELEPHONE	-	-	4,500	0.0	0.0	5,000	5,000	5,000	
	Total Function 1283			-	-	10,200			5,000	5,000	5,000	
	1285	470	COMPUTER SOFTWR	-	-	10,000	0.0	0.0	15,000	15,000	15,000	
	Total Function 1285			-	-	10,000			15,000	15,000	15,000	
	2115	460	NONCONSUM ITEMS	-	-	30,000	0.0	0.0	40,000	40,000	40,000	
	Total Function 2115			-	-	30,000			40,000	40,000	40,000	
	2210	318	PROF & IMPR NON-INSTR	-	-	75,000	0.0	0.0	100,000	100,000	100,000	
	Total Function 2210			-	-	75,000			100,000	100,000	100,000	
	2211	640	DUES AND FEES	-	-	7,000	0.0	0.0	7,000	7,000	7,000	
	Total Function 2211			-	-	7,000			7,000	7,000	7,000	
	2520	690	GRANT INDIRECT CHG	-	-	607,472	0.0	0.0	484,804	484,804	484,804	
	Total Function 2520			-	-	607,472			484,804	484,804	484,804	
	2543	383	ARCH/ENG SERVICES	-	-	28,000	0.0	0.0	40,000	40,000	40,000	
			530	GROUNDS IMPROVEMENT	-	-	1,500,000	0.0	0.0	1,500,000	1,500,000	1,500,000
			620	INTEREST	-	-	30	0.0	0.0	50	50	50
	Total Function 2543			-	-	1,528,030			1,540,050	1,540,050	1,540,050	
	2544	460	NONCONSUM ITEMS	-	-	15,000	0.0	0.0	15,000	15,000	15,000	
	Total Function 2544			-	-	15,000			15,000	15,000	15,000	
	2649	190	OTHER SALARIES	-	-	826,132	0.0	0.0	-	-	-	
			210	PERS DISTRICT T1/T2	-	-	50,328	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	-	-	43,926	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	-	-	132,998	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	-	-	63,200	0.0	0.0	-	-	-
			231	WRKRS COMP	-	-	3,155	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	-	-	1,426	0.0	0.0	-	-	-
Total Function 2649			-	-	1,121,165			-	-	-		
2660	351	TELEPHONE	-	-	600	0.0	0.0	1,000	1,000	1,000		
		470	COMPUTER SOFTWR	-	-	6,000	0.0	0.0	10,000	10,000	10,000	

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
256	2660	542	REPLACEMENT EQUIP	-	-	12,000	0.0	0.0	15,000	15,000	15,000
		550	DEPREC TECH EQUIP	-	-	180,000	0.0	0.0	100,000	100,000	100,000
	Total Function 2660			-	-	198,600			126,000	126,000	126,000
	4150	112	CLASS SALARIES	-	-	35,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	1,800	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	1,800	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	6,000	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	3,000	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	10,000	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	100	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	-	-	200,000	0.0	0.0	175,000	175,000	175,000
		520	BLDG ACQUISITION/IMPRVMT	-	-	7,757,194	0.0	0.0	9,211,262	9,211,262	9,211,262
		540	DEPRECIABLE EQUIPMENT	-	-	32,000	0.0	0.0	25,000	25,000	25,000
	Total Function 4150			-	-	8,046,894			9,411,262	9,411,262	9,411,262
	Total Fund 256				0	0	16,156,192			12,893,768	12,893,768

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

257 ODE Education Staff Retention and Recruitment Grants

Fund Description:

HB 4030 - The legislative and executive intent of these funds is to use them for strategies identified and prioritized through involvement of school personnel to:

Address high need specialties which address root causes of workforce attrition while responding to urgent needs; and

Build on existing efforts which address root causes of workforce attrition while responding to urgent needs; and

Diversify the workforce, as well as ensure every educator and staff member can meet the academic and well-being needs of students, particularly students from historically and persistently underserved groups.

Special Notes:

HB 4030 funds should be used for meaningful strategies that can be differentiated but have high leverage impacts for meeting long term district goals.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 257

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
257	R3299	RESTR GRANTS OTHER	-	-	-	956,589	956,589	956,589
257			-	-	-	956,589	956,589	956,589

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
257	2240	310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	478,294	478,294	478,294
		318	PROF & IMPR NON-INSTR	-	-	-	0.0	0.0	478,295	478,295	478,295
	Total Function 2240			-	-	-			956,589	956,589	956,589
Total Fund 257				0	0	0			956,589	956,589	956,589

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

258 Measure 98 - Years 1 & 3 (History Only)

Fund Description:

This fund accounts for activities funded by Measure 98, an initiative approved by voters in November 2016.

Special Notes:

Measure 98 provides resources for expanding career and technical education programs, college – level educational opportunities, and dropout prevention.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 258

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
258	R3299	RESTR GRANTS OTHER	1,307,276	258,760	-	-	-	-
258			1,307,276	258,760	-	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
258	1121	111	LIC SALARIES	67,869	-	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	9,245	-	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	250	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	3,445	-	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	15,054	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	6,046	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	324	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	76	-	-	0.0	0.0	-	-	-	
		240	MEDICAL	17,481	-	-	0.0	0.0	-	-	-	
		241	VISION	240	-	-	0.0	0.0	-	-	-	
		242	DISABILITY	144	-	-	0.0	0.0	-	-	-	
		243	DENTAL	1,363	-	-	0.0	0.0	-	-	-	
		310	INST/PROF/TECH SERVICES	10,989	6,594	-	0.0	0.0	-	-	-	
		370	TUITION	-	100	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	5,163	2,240	-	0.0	0.0	-	-	-	
	460	NONCONSUM ITEMS	12,161	-	-	0.0	0.0	-	-	-		
	Total Function 1121				149,849	8,934	-			-	-	-
	1131	111	111	LIC SALARIES	154,221	-	-	0.0	0.0	-	-	-
			112	CLASS SALARIES	117,963	-	-	0.0	0.0	-	-	-
			121	SUB LICENSED	1,542	-	-	0.0	0.0	-	-	-
132			STIPEND-REMOTE LOCATION	296	-	-	0.0	0.0	-	-	-	
137			EXTRA DUTY/HOURLY	15,748	-	-	0.0	0.0	-	-	-	
210			PERS DISTRICT T1/T2	31,533	-	-	0.0	0.0	-	-	-	
212			PERS PICKUP 6%	16,407	-	-	0.0	0.0	-	-	-	
216			PERS DISTRICT OPSPR	46,516	-	-	0.0	0.0	-	-	-	
220			SOC SEC ADMIN	21,532	-	-	0.0	0.0	-	-	-	
231			WRKRS COMP	1,226	-	-	0.0	0.0	-	-	-	
232			UNEMPLOY COMP	288	-	-	0.0	0.0	-	-	-	
240			MEDICAL	43,676	-	-	0.0	0.0	-	-	-	
241	VISION	3,020	-	-	0.0	0.0	-	-	-			
242	DISABILITY	337	-	-	0.0	0.0	-	-	-			

**Functions by Account Code
Budget 2022-2023**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23		
258	1131	243	DENTAL	7,352	-	-	0.0	0.0	-	-	-		
		310	INST/PROF/TECH SERVICES	14,772	20,668	-	0.0	0.0	-	-	-		
		324	RENTALS	490	-	-	0.0	0.0	-	-	-		
		341	IN-DIST TRAVEL	13,167	-	-	0.0	0.0	-	-	-		
		342	OUT-DIST TRAVEL	450	-	-	0.0	0.0	-	-	-		
		343	STUDENT OUT-DIST-TRVL	1,490	2,125	-	0.0	0.0	-	-	-		
		370	TUITION	21,706	22,014	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	6,627	10,004	-	0.0	0.0	-	-	-		
		413	FOOD SUPPLIES	48	-	-	0.0	0.0	-	-	-		
		420	TEXTBOOKS - NEW	4,779	8,977	-	0.0	0.0	-	-	-		
		422	TEXTBOOKS - REPLACEMENT	2,194	261	-	0.0	0.0	-	-	-		
		427	TEXTBOOK ORIENTED MATERLS	-	296	-	0.0	0.0	-	-	-		
		460	NONCONSUM ITEMS	22,926	41,397	-	0.0	0.0	-	-	-		
		470	COMPUTER SOFTWR	10,840	46,806	-	0.0	0.0	-	-	-		
		480	COMPUTER HDW	90,118	17,144	-	0.0	0.0	-	-	-		
		520	BLDG ACQUISITION/IMPRVMT	-	3,769	-	0.0	0.0	-	-	-		
		540	DEPRECIABLE EQUIPMENT	19,345	43,426	-	0.0	0.0	-	-	-		
		541	INITIAL ADDTL EQUIP	-	5,327	-	0.0	0.0	-	-	-		
		Total Function 1131				670,610	222,215	-			-	-	-
		1283	111	111	LIC SALARIES	43,692	-	-	0.0	0.0	-	-	-
210	PERS DISTRICT T1/T2			6,997	-	-	0.0	0.0	-	-	-		
220	SOC SEC ADMIN			3,342	-	-	0.0	0.0	-	-	-		
231	WRKRS COMP			177	-	-	0.0	0.0	-	-	-		
232	UNEMPLOY COMP			43	-	-	0.0	0.0	-	-	-		
Total Function 1283				54,252	-	-			-	-	-		
1284	111	111	LIC SALARIES	43,146	-	-	0.0	0.0	-	-	-		
		112	CLASS SALARIES	329	-	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	2,586	-	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	11,456	-	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	3,127	-	-	0.0	0.0	-	-	-		

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
258	1284	231	WRKRS COMP	184	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	43	-	-	0.0	0.0	-	-	-	
		240	MEDICAL	18,715	-	-	0.0	0.0	-	-	-	
		241	VISION	902	-	-	0.0	0.0	-	-	-	
		242	DISABILITY	98	-	-	0.0	0.0	-	-	-	
		243	DENTAL	1,617	-	-	0.0	0.0	-	-	-	
	Total Function 1284				82,204	-	-			-	-	-
	2120		111	LIC SALARIES	105,072	-	-	0.0	0.0	-	-	-
			137	EXTRA DUTY/HOURLY	905	-	-	0.0	0.0	-	-	-
			210	PERS DISTRICT T1/T2	25,036	-	-	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	6,244	-	-	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	6,887	-	-	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	7,599	-	-	0.0	0.0	-	-	-
			231	WRKRS COMP	435	-	-	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	100	-	-	0.0	0.0	-	-	-
			240	MEDICAL	17,146	-	-	0.0	0.0	-	-	-
			241	VISION	793	-	-	0.0	0.0	-	-	-
			242	DISABILITY	238	-	-	0.0	0.0	-	-	-
			243	DENTAL	1,574	-	-	0.0	0.0	-	-	-
			460	NONCONSUM ITEMS	626	-	-	0.0	0.0	-	-	-
			Total Function 2120				172,655	-	-			-
	2211		342	OUT-DIST TRAVEL	91	-	-	0.0	0.0	-	-	-
			351	TELEPHONE	586	475	-	0.0	0.0	-	-	-
			470	COMPUTER SOFTWR	-	11,770	-	0.0	0.0	-	-	-
			541	INITIAL ADDTL EQUIP	19,659	-	-	0.0	0.0	-	-	-
	Total Function 2211				20,336	12,245	-			-	-	-
	2240		111	LIC SALARIES	64,053	-	-	0.0	0.0	-	-	-
			121	SUB LICENSED	376	-	-	0.0	0.0	-	-	-
			137	EXTRA DUTY/HOURLY	4,438	165	-	0.0	0.0	-	-	-
			210	PERS DISTRICT T1/T2	236	-	-	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	4,067	10	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23		
258	2240	216	PERS DISTRICT OPSPR	17,823	44	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	4,840	12	-	0.0	0.0	-	-	-		
		231	WRKRS COMP	284	1	-	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	69	0	-	0.0	0.0	-	-	-		
		240	MEDICAL	11,344	-	-	0.0	0.0	-	-	-		
		241	VISION	208	-	-	0.0	0.0	-	-	-		
		242	DISABILITY	137	-	-	0.0	0.0	-	-	-		
		243	DENTAL	1,058	-	-	0.0	0.0	-	-	-		
		310	INST/PROF/TECH SERVICES	3,725	-	-	0.0	0.0	-	-	-		
		341	IN-DIST TRAVEL	125	-	-	0.0	0.0	-	-	-		
		342	OUT-DIST TRAVEL	4,360	2,700	-	0.0	0.0	-	-	-		
		480	COMPUTER HDW	1,092	-864	-	0.0	0.0	-	-	-		
		Total Function 2240				118,236	2,066	-			-	-	-
		2520	690	GRANT INDIRECT CHG	39,135	5,811	-	0.0	0.0	-	-	-	
Total Function 2520				39,135	5,811	-			-	-	-		
2542	410	410	CONSUMABLE SUPPLIES	-	190	-	0.0	0.0	-	-	-		
		460	NONCONSUM ITEMS	-	1,399	-	0.0	0.0	-	-	-		
		520	BLDG ACQUISITION/IMPRVMT	-	5,900	-	0.0	0.0	-	-	-		
Total Function 2542				-	7,489	-			-	-	-		
Total Fund 258				1,307,276	258,760	0			0	0	0		

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

259 Basin Partner Internship

Fund Description:

Funds and expenses for Basin Internships with local mentoring agencies.

Special Notes:

Accounts for funds paid by mentoring agencies for internship stipends and to pay operating costs.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 259

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
259	R1940	SVCS OTH LOCAL EDUCA AGEN	22,800	-	30,000	30,000	30,000	30,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
259	R5400	RESOURCES BEG FUND BAL	-	3,449	3,256	4,997	4,997	4,997
259			22,800	3,449	33,256	34,997	34,997	34,997

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
259	2211	137	EXTRA DUTY/HOURLY	-	-	3,400	0.0	0.0	3,400	3,400	3,400	
		210	PERS DISTRICT T1/T2	-	-	924	0.0	0.0	924	924	924	
		212	PERS PICKUP 6%	-	-	204	0.0	0.0	204	204	204	
		220	SOC SEC ADMIN	-	-	254	0.0	0.0	254	254	254	
		231	WRKRS COMP	-	-	15	0.0	0.0	15	15	15	
		232	UNEMPLOY COMP	-	-	3	0.0	0.0	3	3	3	
		341	IN-DIST TRAVEL	161	21	201	0.0	0.0	201	201	201	
		390	OTH GEN PROF TECH SRVS	19,000	-	28,256	0.0	0.0	29,997	29,997	29,997	
		410	CONSUMABLE SUPPLIES	-	172	-	0.0	0.0	-	-	-	
	413	FOOD SUPPLIES	190	-	-	0.0	0.0	-	-	-		
	Total Function 2211				19,351	193	33,256			34,997	34,997	34,997
	7000	820	RESERVED FOR NEXT YEAR	3,449	3,256	-	0.0	0.0	-	-	-	
	Total Function 7000				3,449	3,256	-			-	-	-
Total Fund 259				22,800	3,449	33,256			34,997	34,997	34,997	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

260 ARP – HCY I

Fund Description:

Funds are required to be administered in a manner consistent with all requirements of the Education for Homeless Children and Youth program. Funds to help the impact of the pandemic on students experiencing homelessness.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 260**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
260	R4500	RESTR REV FED GOV TO STAT	-	-	60,495	30,495	30,495	30,495
260			-	-	60,495	30,495	30,495	30,495

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
260	2119	324	RENTALS	-	-	39,000	0.0	0.0	19,500	19,500	19,500
		389	OTHER NON-INSTR PROF/TECH	-	-	3,940	0.0	0.0	1,970	1,970	1,970
		410	CONSUMABLE SUPPLIES	-	-	15,280	0.0	0.0	7,878	7,878	7,878
	Total Function 2119			-	-	58,220			29,348	29,348	29,348
	2520	690	GRANT INDIRECT CHG	-	-	2,275	0.0	0.0	1,147	1,147	1,147
	Total Function 2520			-	-	2,275			1,147	1,147	1,147
	Total Fund 260				0	0	60,495			30,495	30,495

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

261 Inflexion / makeSpace

Fund Description:

Partnership with the makeSPACE project through teacher participation in training and research activates, teacher implementation of arts integration strategies, and student participation in both arts integration learning and research actives.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 261

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
261	R4700	GRANT AID FED GOV INTER	-	10,454	20,360	20,360	20,360	20,360
261			-	10,454	20,360	20,360	20,360	20,360

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
261	2240	137	EXTRA DUTY/HOURLY	-	7,132	13,929	0.0	0.0	13,929	13,929	13,929
		210	PERS DISTRICT T1/T2	-	575	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	428	3,695	0.0	0.0	3,695	3,695	3,695
		216	PERS DISTRICT OPSPR	-	1,418	834	0.0	0.0	834	834	834
		220	SOC SEC ADMIN	-	533	1,063	0.0	0.0	1,063	1,063	1,063
		231	WRKRS COMP	-	29	60	0.0	0.0	60	60	60
		232	UNEMPLOY COMP	-	7	14	0.0	0.0	14	14	14
	Total Function 2240			-	10,123	19,594			19,594	19,594	19,594
	2520	690	GRANT INDIRECT CHG	-	331	766	0.0	0.0	766	766	766
	Total Function 2520			-	331	766			766	766	766
Total Fund 261				0	10,454	20,360			20,360	20,360	20,360

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

262 Oregon State University Smile Grant

Fund Description:

College connection opportunities for Chiloquin students.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 262**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
262	R3940	SMILE	3,800	5,500	2,400	3,800	3,800	3,800
262			3,800	5,500	2,400	3,800	3,800	3,800

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
262	1111	149	STIPEND-SMILE	1,700	2,200	1,353	0.0	0.0	555	555	555	
		212	PERS PICKUP 6%	-	-	168	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	-	664	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	201	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	-	8	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	-	5	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	139	139	139	
	Total Function 1111				1,700	2,200	2,400			693	693	693
	1121	149	STIPEND-SMILE	1,018	1,650	-	0.0	0.0	1,387	1,387	1,387	
		410	CONSUMABLE SUPPLIES	18	-	-	0.0	0.0	139	139	139	
	Total Function 1121				1,035	1,650	-			1,526	1,526	1,526
	1131	149	STIPEND-SMILE	1,018	1,650	-	0.0	0.0	1,387	1,387	1,387	
		410	CONSUMABLE SUPPLIES	47	-	-	0.0	0.0	194	194	194	
	Total Function 1131				1,065	1,650	-			1,581	1,581	1,581
	Total Fund 262				3,800	5,500	2,400			3,800	3,800	3,800

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

263 Farm to School with OSU (History Only)

Fund Description:

This grant from the USDA to improve the relationship with local farms to get local meat and produce worked into the school cafeterias.

Special Notes:

Extended through 6/30/2022 due to COVID.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 263

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
263	R4300	RESTRICT REV FED GOV	21,901	-	74,637	-	-	-
263			21,901	-	74,637	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
263	2520	690	GRANT INDIRECT CHG	628	-	2,806	0.0	0.0	-	-	-
			Total Function 2520	628	-	2,806			-	-	-
	3100	112	CLASS SALARIES	10,434	-	20,121	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	120	-	1,207	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	530	-	5,394	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	798	-	1,539	0.0	0.0	-	-	-
		231	WRKRS COMP	45	-	86	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	10	-	20	0.0	0.0	-	-	-
		241	VISION	322	-	591	0.0	0.0	-	-	-
		243	DENTAL	1,025	-	2,072	0.0	0.0	-	-	-
		324	RENTALS	-	-	500	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	-	300	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	1,844	-	1,000	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	3,036	-	15,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	1,444	-	14,950	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	-	50	0.0	0.0	-	-	-
		450	FOOD (FOOD SERV ONLY)	414	-	5,000	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	4,000	0.0	0.0	-	-	-
		480	COMPUTER HDW	1,251	-	-	0.0	0.0	-	-	-
			Total Function 3100	21,273	-	71,831			-	-	-
	Total Fund 263			21,901	0	74,637			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

264 CTE Revitalization

Fund Description:

Funds are intended to revitalized old or current CTE programs in High Schools.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 264

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
264	R3990	MISC STATE FUNDS	-	-	267,465	125,000	125,000	125,000
264			-	-	267,465	125,000	125,000	125,000

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
264	1131	311	INSTRUCTION SERVICES	-	-	1,338	0.0	0.0	669	669	669	
		342	OUT-DIST TRAVEL	-	-	3,412	0.0	0.0	1,706	1,706	1,706	
		343	STUDENT OUT-DIST-TRVL	-	-	450	0.0	0.0	225	225	225	
		410	CONSUMABLE SUPPLIES	-	-	2,673	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	-	43,618	0.0	0.0	14,742	14,742	14,742	
		470	COMPUTER SOFTWR	-	-	4,000	0.0	0.0	2,000	2,000	2,000	
		480	COMPUTER HDW	-	-	125,421	0.0	0.0	62,710	62,710	62,710	
		520	BLDG ACQUISITION/IMPRVMT	-	-	-	0.0	0.0	2,748	2,748	2,748	
		540	DEPRECIABLE EQUIPMENT	-	-	71,000	0.0	0.0	35,500	35,500	35,500	
	Total Function 1131				-	-	251,912			120,300	120,300	120,300
	2520	690	GRANT INDIRECT CHG	-	-	10,057	0.0	0.0	4,700	4,700	4,700	
	Total Function 2520				-	-	10,057			4,700	4,700	4,700
	2542	520	BLDG ACQUISITION/IMPRVMT	-	-	5,496	0.0	0.0	-	-	-	
	Total Function 2542				-	-	5,496			-	-	-
Total Fund 264				0	0	267,465			125,000	125,000	125,000	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

265 CTE Career Pathways

Fund Description:

Career and Technical Education programs of study that lead to high wage and high demand occupations.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 265

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
265	R3990	MISC STATE FUNDS	31,181	59,084	57,488	28,744	28,744	28,744
265			31,181	59,084	57,488	28,744	28,744	28,744

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
265	1131	410	CONSUMABLE SUPPLIES	10,672	6,707	3,916	0.0	0.0	33	33	33
		460	NONCONSUM ITEMS	15,075	47,573	51,411	0.0	0.0	27,630	27,630	27,630
		470	COMPUTER SOFTWR	-	699	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	4,558	2,443	-	0.0	0.0	-	-	-
	Total Function 1131			30,305	57,421	55,326			27,663	27,663	27,663
	2520	690	GRANT INDIRECT CHG	876	1,663	2,162	0.0	0.0	1,081	1,081	1,081
	Total Function 2520			876	1,663	2,162			1,081	1,081	1,081
Total Fund 265				31,181	59,084	57,488			28,744	28,744	28,744

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

266 Farm to School Grant

Fund Description:

This fund accounts for grants from the State of Oregon for the Farm to School Grant.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 266**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
266	R3299	RESTR GRANTS OTHER	26,311	52,579	47,362	47,862	47,862	47,862
266			26,311	52,579	47,362	47,862	47,862	47,862

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
266	2520	690	GRANT INDIRECT CHG	-	-	1,781	0.0	0.0	1,800	1,800	1,800
		Total Function 2520			-	-	1,781			1,800	1,800
	3100	410	CONSUMABLE SUPPLIES	-	-45	-	0.0	0.0	-	-	-
		450	FOOD (FOOD SERV ONLY)	26,311	52,624	45,581	0.0	0.0	46,062	46,062	46,062
	Total Function 3100			26,311	52,579	45,581			46,062	46,062	46,062
Total Fund 266				26,311	52,579	47,362			47,862	47,862	47,862

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

267 US Fish Wildlife (History Only)

Fund Description:

Wildlife habitat improvement project at Peterson Elementary School.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 267

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
267	R5400	RESOURCES BEG FUND BAL	847	597	-	-	-	-
267			847	597	-	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
267	2543	410	CONSUMABLE SUPPLIES	250	597	-	0.0	0.0	-	-	-
			Total Function 2543	250	597	-			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	597	-	-	0.0	0.0	-	-	-
			Total Function 7000	597	-	-			-	-	-
Total Fund 267				847	597	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

268 Greg Lane Memorial Scholarship

Fund Description:

This fund provides resources to promote art at Bonanza Schools in memory of Greg Lane, a former student. An endowment was established with the Oregon Community Foundation for this purpose.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 268**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
268	R1510	INTEREST ON INVESTMENTS	230	83	-	-	-	-
	R1920	CONTR/DON PRIVATE SOURCES	5,289	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
268	R5400	RESOURCES BEG FUND BAL	8,681	14,199	14,282	14,315	14,315	14,315
268			14,199	14,282	14,282	14,315	14,315	14,315

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
268	1121	410	CONSUMABLE SUPPLIES	-	-	2,588	0.0	0.0	2,556	2,556	2,556
	Total Function 1121			-	-	2,588			2,556	2,556	2,556
	1131	410	CONSUMABLE SUPPLIES	-	-	2,614	0.0	0.0	2,678	2,678	2,678
		460	NONCONSUM ITEMS	-	-	9,080	0.0	0.0	9,080	9,080	9,080
	Total Function 1131			-	-	11,694			11,758	11,758	11,758
	7000	820	RESERVED FOR NEXT YEAR	14,199	14,282	-	0.0	0.0	-	-	-
	Total Function 7000			14,199	14,282	-			-	-	-
Total Fund 268			14,199	14,282	14,282			14,315	14,315	14,315	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

269 Klamath County School District - Administrators Scholarship Fund

Fund Description:

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Special Notes:

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**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 269**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
269	R1510	INTEREST ON INVESTMENTS	934	310	500	500	500	500
	R1920	CONTR/DON PRIVATE SOURCES	5,000	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
269	R5400	RESOURCES BEG FUND BAL	55,258	53,192	53,624	52,404	52,404	52,404
269			61,192	53,502	54,124	52,904	52,904	52,904

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
269	1131	374	OTHER TUITION	4,500	-	54,124	0.0	0.0	52,904	52,904	52,904
	Total Function 1131			4,500	-	54,124			52,904	52,904	52,904
	2310	374	OTHER TUITION	3,500	-	-	0.0	0.0	-	-	-
	Total Function 2310			3,500	-	-			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	53,192	53,502	-	0.0	0.0	-	-	-
	Total Function 7000			53,192	53,502	-			-	-	-
	Total Fund 269				61,192	53,502	54,124			52,904	52,904

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

270 ARP – HCY II

Fund Description:

Funds are required to be administered in a manner consistent with all requirements of the Education for Homeless Children and Youth program. Funds to help the impact of the pandemic on students experiencing homelessness.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 270

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
270	R4500	RESTR REV FED GOV TO STAT	-	-	106,995	53,498	53,498	53,498
270			-	-	106,995	53,498	53,498	53,498

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
270	1111	410	CONSUMABLE SUPPLIES	-	-	7,500	0.0	0.0	10,000	10,000	10,000	
	Total Function 1111			-	-	7,500			10,000	10,000	10,000	
	1121	410	CONSUMABLE SUPPLIES	-	-	5,000	0.0	0.0	-	-	-	
	Total Function 1121			-	-	5,000			-	-	-	
	1131	410	CONSUMABLE SUPPLIES	-	-	7,500	0.0	0.0	-	-	-	
	Total Function 1131			-	-	7,500			-	-	-	
	1490	410	CONSUMABLE SUPPLIES	-	-	5,000	0.0	0.0	2,500	2,500	2,500	
	Total Function 1490			-	-	5,000			2,500	2,500	2,500	
	2119	324	RENTALS	-	-	15,000	0.0	0.0	7,500	7,500	7,500	
		389	OTHER NON-INSTR PROF/TECH	-	-	30,000	0.0	0.0	15,000	15,000	15,000	
		410	CONSUMABLE SUPPLIES	-	-	32,972	0.0	0.0	16,486	16,486	16,486	
	Total Function 2119			-	-	77,972			38,986	38,986	38,986	
	2520	690	GRANT INDIRECT CHG	-	-	4,023	0.0	0.0	2,012	2,012	2,012	
	Total Function 2520			-	-	4,023			2,012	2,012	2,012	
	Total Fund 270				0	0	106,995			53,498	53,498	53,498

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

271 AVID Nike Grant – Chiloquin High School and Gilchrist Jr. Sr. High School

Fund Description:

Chiloquin High School and Gilchrist Jr. Sr. High School has been selected to participate in the Nike School Innovation Fund (NSIF) College and Career Readiness Program.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 271

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
271	R1920	CONTR/DON PRIVATE SOURCES	-	15,000	13,000	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
271	R5400	RESOURCES BEG FUND BAL	14,246	2,750	17,750	40,526	40,526	40,526
271			14,246	17,750	30,750	40,526	40,526	40,526

**Functions by Account Code
Budget 2022-2023**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
271	1131	342	OUT-DIST TRAVEL	3,537	-	-	0.0	0.0	-	-	-
		Total Function 1131			3,537	-	-			-	-
	2240	342	OUT-DIST TRAVEL	7,959	-	30,150	0.0	0.0	40,526	40,526	40,526
		380	NON-INSTR PROF/TECH	-	60	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	37	100	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	383	500	0.0	0.0	-	-	-
	Total Function 2240			7,959	480	30,750			40,526	40,526	40,526
	7000	820	RESERVED FOR NEXT YEAR	2,750	17,270	-	0.0	0.0	-	-	-
			Total Function 7000			2,750	17,270	-		-	-
	Total Fund 271			14,246	17,750	30,750			40,526	40,526	40,526

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

272 Aspire – Chiloquin / Bonanza / Mazama / Lost River High Schools

Fund Description:

Provides adequate workspace with postsecondary education resource books and materials, and computers with Internet access for ASPIRE coordinators and volunteer advisors.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 272**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
272	R1920	CONTR/DON PRIVATE SOURCES	7,600	3,600	6,900	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
272	R5400	RESOURCES BEG FUND BAL	2,835	6,316	3,782	8,382	8,382	8,382
272			10,435	9,916	10,682	8,382	8,382	8,382

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
272	1131	137	EXTRA DUTY/HOURLY	3,600	-	-	0.0	0.0	-	-	-
		147	STIPEND-TEAM LEADER	-	5,400	4,600	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	617	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	108	276	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	478	545	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	138	337	0.0	0.0	-	-	-
		231	WRKRS COMP	-	8	14	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	2	8	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	520	-	4,233	0.0	0.0	8,382	8,382	8,382
		413	FOOD SUPPLIES	-	-	50	0.0	0.0	-	-	-
	Total Function 1131			4,120	6,134	10,682			8,382	8,382	8,382
	7000	820	RESERVED FOR NEXT YEAR	6,316	3,782	-	0.0	0.0	-	-	-
	Total Function 7000			6,316	3,782	-			-	-	-
Total Fund 272			10,435	9,916	10,682			8,382	8,382	8,382	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

273 Professional Development

Fund Description:

It is contractually agreed upon that the Klamath County School District will allocate \$50,000.00 a year to enhance our teacher's professional development. Expenditures are voted on by a committee prior to any payments being made for professional development reimbursements.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 273

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
273	R5200	INTERFUND TRANSFERS	34,444	16,547	50,000	50,000	50,000	50,000
	R5400	RESOURCES BEG FUND BAL	50,000	50,000	50,000	-	-	-
273			84,444	66,547	100,000	50,000	50,000	50,000

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
273	2240	121	SUB LICENSED	7,611	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	361	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	197	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	974	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	581	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	33	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	7	-	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	-	363	-	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	24,680	16,184	100,000	0.0	0.0	50,000	50,000	50,000
	Total Function 2240				34,444	16,547	100,000			50,000	50,000
7000	820	RESERVED FOR NEXT YEAR	50,000	50,000	-	0.0	0.0	-	-	-	
Total Function 7000				50,000	50,000	-			-	-	-
Total Fund 273				84,444	66,547	100,000			50,000	50,000	50,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

274 Measure 99 – Outdoor School

Fund Description:

Outdoor School Trips funded by Measure 99, an initiative approved by voters in November 2016.

Special Notes:

This fund previously accounted for donated resources only.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 274

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
274	R3299	RESTR GRANTS OTHER	98,394	113,873	249,409	249,409	249,409	249,409
274			98,394	113,873	249,409	249,409	249,409	249,409

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
274	1111	137	EXTRA DUTY/HOURLY	740	342	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	18	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	44	21	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	197	76	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	50	25	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	3	1	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	1	0	-	0.0	0.0	-	-	-	
		343	STUDENT OUT-DIST-TRVL	6,318	8,210	21,509	0.0	0.0	21,509	21,509	21,509	
		373	TUITION PRIVATE	89,378	105,180	227,900	0.0	0.0	227,900	227,900	227,900	
	Total Function 1111				96,732	113,873	249,409			249,409	249,409	249,409
	2550	343	STUDENT OUT-DIST-TRVL	1,662	-	-	0.0	0.0	-	-	-	
	Total Function 2550				1,662	-	-			-	-	-
Total Fund 274				98,394	113,873	249,409			249,409	249,409	249,409	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

275 Food Services

Fund Description:

The District operates the School Lunch Program under the guidelines of the School Food and Nutrition Section of the Oregon Department of Education, which coordinates the state programs with the National School Lunch Program under the Department of Agriculture. Lunches and breakfasts are served in all of our District schools and afternoon snacks are served at some qualifying elementary schools.

Special Notes:

The District participates in the Community Eligibility Provision (CEP) program which provides free breakfasts and lunches to all of our schools with prorated reimbursement from USDA. In 2020 – 2021, Klamath County School District enrolled all of our schools in the CEP program. In addition, COVID reimbursement were at SFSP rates instead of normal NSLP rates.

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 275**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
275	R1610	DAILY SALES-REIMB PRGRMS	157,841	11,323	15,000	10,000	10,000	10,000
	R1620	DAILY SALES-NON REIMB PRG	-	-	2,000	-	-	-
	R1630	SPECIAL FUNCTIONS	7,745	400	-	-	-	-
	R1920	CONTR/DON PRIVATE SOURCES	-	-	3,000	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
275	R3102	SSF-LUNCH MATCH	33,701	33,701	37,000	37,000	37,000	37,000
	R3299	RESTR GRANTS OTHER	8,817	32,469	5,000	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
275	R4500	RESTR REV FED GOV TO STAT	-	4,420	-	-	-	-
	R4505	SCHOOL LUNCH CLAIM	2,848,776	4,140,272	3,375,000	3,669,744	3,669,744	3,669,744
	R4910	COMMODITIES FMV	309,471	255,494	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
275	R5400	RESOURCES BEG FUND BAL	-	125,096	1,083,460	430,817	430,817	430,817
275			3,366,352	4,603,175	4,520,460	4,147,561	4,147,561	4,147,561

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
275	1292	413	FOOD SUPPLIES	2,060	2,526	3,200	0.0	0.0	-	-	-
			Total Function 1292	2,060	2,526	3,200			-	-	-
	3100	112	CLASS SALARIES	881,061	934,980	1,103,431	44.4	49.9	1,207,392	1,207,392	1,207,392
		114	MGR CLASSIFIED	82,793	108,746	137,155	2.0	2.0	149,940	149,940	149,940
		119	SUMMER EMPLOYEES	14,254	52,042	50,000	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	32,588	38,981	65,000	0.0	0.0	20,020	20,020	20,020
		130	OVERTIME SALARY	-	-	200	0.0	0.0	-	-	-
		134	STIPEND-CAFETERIA	1,500	1,491	300	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	12,510	24,171	20,000	0.0	0.0	-	-	-
		147	STIPEND-TEAM LEADER	-	505	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	88,531	80,288	58,980	0.0	0.0	41,992	41,992	41,992
		212	PERS PICKUP 6%	49,374	59,836	68,377	0.0	0.0	80,903	80,903	80,903
		215	PY PERS RECONCIL.	68	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	151,709	204,589	233,823	0.0	0.0	285,442	285,442	285,442
		220	SOC SEC ADMIN	72,244	82,698	92,287	0.0	0.0	105,450	105,450	105,450
		231	WRKRS COMP	25,942	30,324	31,486	0.0	0.0	27,853	27,853	27,853
		232	UNEMPLOY COMP	974	1,108	2,542	0.0	0.0	5,509	5,509	5,509
		240	MEDICAL	203,784	203,730	217,564	0.0	0.0	247,886	247,886	247,886
		241	VISION	20,405	21,351	20,780	0.0	0.0	25,555	25,555	25,555
		242	DISABILITY	-132	-	-	0.0	0.0	-	-	-
		243	DENTAL	55,789	64,098	62,122	0.0	0.0	70,484	70,484	70,484
		244	HEALTH SAVINGS PLAN	-	-	274	0.0	0.0	-	-	-
		245	LIFE INSURANCE	343	530	1,319	0.0	0.0	674	674	674
		247	CHILDCARE	-	35	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	-	516	-	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	29,678	28,401	75,000	0.0	0.0	40,000	40,000	40,000
		324	RENTALS	17,327	24,703	30,000	0.0	0.0	42,000	42,000	42,000
		341	IN-DIST TRAVEL	2,191	3,508	2,300	0.0	0.0	8,500	8,500	8,500
		342	OUT-DIST TRAVEL	-	-	800	0.0	0.0	2,000	2,000	2,000
		353	POSTAGE	-	-	300	0.0	0.0	500	500	500
		354	ADVERTISING	-	518	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
275	3100	355	PRINTING BINDING	-	-	-	0.0	0.0	600	600	600
		380	NON-INSTR PROF/TECH	4,625	4,885	9,100	0.0	0.0	9,000	9,000	9,000
		383	ARCH/ENG SERVICES	-	-	25,000	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	5,992	6,537	9,900	0.0	0.0	10,000	10,000	10,000
		390	OTH GEN PROF TECH SRVS	4,241	4,446	6,000	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	48	206	160	0.0	0.0	300	300	300
		410	CONSUMABLE SUPPLIES	52,493	112,856	200,000	0.0	0.0	65,000	65,000	65,000
		412	VEHICLE SUPPLIES	-	52	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	446	420	3,000	0.0	0.0	3,000	3,000	3,000
		414	DONATED COMMODITIES	309,471	255,494	312,000	0.0	0.0	300,000	300,000	300,000
		419	FUEL - TRANSPORTATION	2,989	4,136	7,000	0.0	0.0	4,000	4,000	4,000
		450	FOOD (FOOD SERV ONLY)	1,086,598	1,118,315	1,281,061	0.0	0.0	1,292,361	1,292,361	1,292,361
		460	NONCONSUM ITEMS	25,123	14,703	100,000	0.0	0.0	20,000	20,000	20,000
		470	COMPUTER SOFTWR	498	498	1,000	0.0	0.0	-	-	-
		499	WAREHOUSE OFFSET	-	-	1,000	0.0	0.0	4,000	4,000	4,000
		520	BLDG ACQUISITION/IMPRVMT	-	2,331	175,000	0.0	0.0	5,000	5,000	5,000
		540	DEPRECIABLE EQUIPMENT	-	500	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	-	24,361	5,000	0.0	0.0	26,000	26,000	26,000
		542	REPLACEMENT EQUIP	3,259	-	100,000	0.0	0.0	15,000	15,000	15,000
		640	DUES AND FEES	479	300	8,000	0.0	0.0	31,200	31,200	31,200
		Total Function 3100				3,239,196	3,517,189	4,517,260			4,147,561
7000	820	RESERVED FOR NEXT YEAR	125,096	1,083,460	-	0.0	0.0	-	-	-	
Total Function 7000				125,096	1,083,460	-			-	-	-
Total Fund 275				3,366,352	4,603,175	4,520,460			4,147,561	4,147,561	4,147,561

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

276 ORTi

Fund Description:

These funds are designed to build upon the RTI foundation that our district has established for elementary literacy.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 276

2000 - Revenue From Intermediate Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
276	R2200	RESTRICTED REVENUE	23,986	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
276	R5400	RESOURCES BEG FUND BAL	6,387	26,234	26,234	26,234	26,234	26,234
276			30,373	26,234	26,234	26,234	26,234	26,234

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
276	1131	410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	6,234	6,234	6,234
		460	NONCONSUM ITEMS	-	-	-	0.0	0.0	20,000	20,000	20,000
	Total Function 1131			-	-	-			26,234	26,234	26,234
	2240	342	OUT-DIST TRAVEL	4,139	-	26,234	0.0	0.0	-	-	-
			Total Function 2240	4,139	-	26,234			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	26,234	26,234	-	0.0	0.0	-	-	-
			Total Function 7000	26,234	26,234	-			-	-	-
Total Fund 276			30,373	26,234	26,234			26,234	26,234	26,234	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

277 COVID-19 (History Only)

Fund Description:

Fund created to track expenses related to COVID-19, per Oregon Department of Education guidance.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 277**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
277	R1920	CONTR/DON PRIVATE SOURCES	9,786	-	-	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
277	R4500	RESTR REV FED GOV TO STAT	-	132,508	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
277	R5200	INTERFUND TRANSFERS	250,000	400,000	250,000	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	9,350	-	-	-
277			259,786	532,508	259,350	-	-	-

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
277	1111	470	COMPUTER SOFTWR	995	-	-	0.0	0.0	-	-	-
		Total Function 1111			995	-	-	-	-	-	-
	1250	137	EXTRA DUTY/HOURLY	733	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	7	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	43	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	190	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	54	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	3	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	1	-	-	0.0	0.0	-	-	-
	Total Function 1250			1,030	-	-	-	-	-	-	-
	1283	137	EXTRA DUTY/HOURLY	288	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	17	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	76	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	20	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	1	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-
	Total Function 1283			402	-	-	-	-	-	-	-
	2130	137	EXTRA DUTY/HOURLY	1,019	3,397	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	61	204	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	271	903	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	71	260	-	0.0	0.0	-	-	-
		231	WRKRS COMP	4	14	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	1	3	-	0.0	0.0	-	-	-
	Total Function 2130			1,426	4,781	-	-	-	-	-	-
	2190	137	EXTRA DUTY/HOURLY	199	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	18	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	12	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	38	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	14	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	1	-	-	0.0	0.0	-	-	-
232		UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-	

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
277	2190	353	POSTAGE	2,020	-	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	1,362	-	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	1,180	-	-	0.0	0.0	-	-	-	
	Total Function 2190			4,845	-	-			-	-	-	
	2211	137	137	EXTRA DUTY/HOURLY	6,644	-	-	0.0	0.0	-	-	-
			210	PERS DISTRICT T1/T2	578	-	-	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	396	-	-	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	1,276	-	-	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	494	-	-	0.0	0.0	-	-	-
			231	WRKRS COMP	27	-	-	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	7	-	-	0.0	0.0	-	-	-
			353	POSTAGE	8,205	-	-	0.0	0.0	-	-	-
			410	CONSUMABLE SUPPLIES	5,706	-	-	0.0	0.0	-	-	-
			413	FOOD SUPPLIES	508	-	-	0.0	0.0	-	-	-
	Total Function 2211			23,840	-	-			-	-	-	
	2321	137	137	EXTRA DUTY/HOURLY	2,423	-	-	0.0	0.0	-	-	-
			210	PERS DISTRICT T1/T2	776	-	-	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	145	-	-	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	186	-	-	0.0	0.0	-	-	-
			231	WRKRS COMP	10	-	-	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	2	-	-	0.0	0.0	-	-	-
			413	FOOD SUPPLIES	354	-	-	0.0	0.0	-	-	-
	Total Function 2321			3,897	-	-			-	-	-	
	2410	137	137	EXTRA DUTY/HOURLY	2,981	-	-	0.0	0.0	-	-	-
			210	PERS DISTRICT T1/T2	282	-	-	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	179	-	-	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	558	-	-	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	217	-	-	0.0	0.0	-	-	-
			231	WRKRS COMP	13	-	-	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	3	-	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
277	2410	353	POSTAGE	14	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	471	-	-	0.0	0.0	-	-	-
		Total Function 2410			4,718	-	-			-	-
	2520	137	EXTRA DUTY/HOURLY	2,355	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	76	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	127	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	563	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	178	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	10	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	2	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	93	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	59	-	-	0.0	0.0	-	-	-
		Total Function 2520			3,464	-	-			-	-
	2528	322	REPAIR & MAINT SERVICE	-	457	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	18	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	24,514	334,669	200,000	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	7,963	-	5,000	0.0	0.0	-	-	-
	Total Function 2528			32,495	335,126	205,000			-	-	-
	2542	137	EXTRA DUTY/HOURLY	15,503	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	1,528	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	927	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	2,852	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	1,145	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	434	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	15	-	-	0.0	0.0	-	-	-
		351	TELEPHONE	205	2,956	250	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	214	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	9,537	-	0.0	0.0	-	-	-
	Total Function 2542			22,824	12,493	250			-	-	-
	2544	137	EXTRA DUTY/HOURLY	460	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	28	-	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
277	2544	216	PERS DISTRICT OPSPR	123	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	35	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	2	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-	
		240	MEDICAL	225	-	-	0.0	0.0	-	-	-	
		241	VISION	8	-	-	0.0	0.0	-	-	-	
		243	DENTAL	18	-	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	36	407	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	9,611	-	0.0	0.0	-	-	-	
	Total Function 2544				934	10,018	-			-	-	-
	2550	137	137	EXTRA DUTY/HOURLY	3,465	-	-	0.0	0.0	-	-	-
			210	PERS DISTRICT T1/T2	19	-	-	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	163	-	-	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	708	-	-	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	258	-	-	0.0	0.0	-	-	-
			231	WRKRS COMP	118	-	-	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	3	-	-	0.0	0.0	-	-	-
	Total Function 2550				4,734	-	-			-	-	-
	2572	410	CONSUMABLE SUPPLIES	10,647	-	-	0.0	0.0	-	-	-	
	Total Function 2572				10,647	-	-			-	-	-
	2573	137	137	EXTRA DUTY/HOURLY	1,511	-	-	0.0	0.0	-	-	-
			210	PERS DISTRICT T1/T2	31	-	-	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	91	-	-	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	375	-	-	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	105	-	-	0.0	0.0	-	-	-
			231	WRKRS COMP	39	-	-	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	2	-	-	0.0	0.0	-	-	-
			410	CONSUMABLE SUPPLIES	53,340	132,660	54,100	0.0	0.0	-	-	-
			460	NONCONSUM ITEMS	298	28,000	-	0.0	0.0	-	-	-
			499	WAREHOUSE OFFSET	4,737	-	-	0.0	0.0	-	-	-
	Total Function 2573				60,527	160,660	54,100			-	-	-

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
277	2641	137	EXTRA DUTY/HOURLY	1,741	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	104	-	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	463	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	133	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	7	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	2	-	-	0.0	0.0	-	-	-	
	Total Function 2641				2,450	-	-			-	-	-
	2660	410	CONSUMABLE SUPPLIES	1,421	-	-	0.0	0.0	-	-	-	
	Total Function 2660				1,421	-	-			-	-	-
	3100	137	EXTRA DUTY/HOURLY	3,647	-	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	542	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	214	-	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	499	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	257	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	76	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	3	-	-	0.0	0.0	-	-	-	
		341	IN-DIST TRAVEL	65	-	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	3,752	81	-	0.0	0.0	-	-	-	
		450	FOOD (FOOD SERV ONLY)	69,290	-	-	0.0	0.0	-	-	-	
	Total Function 3100				78,345	81	-			-	-	-
	3300	137	EXTRA DUTY/HOURLY	430	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	26	-	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	114	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	34	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	2	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-	
	410	CONSUMABLE SUPPLIES	185	-	-	0.0	0.0	-	-	-		
Total Function 3300				792	-	-			-	-	-	
7000	820	RESERVED FOR NEXT YEAR	-	9,350	-	0.0	0.0	-	-	-		
Total Function 7000				-	9,350	-			-	-	-	
Total Fund 277				259,786	532,508	259,350			0	0	0	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

278 Miscellaneous Grants

Fund Description:

Miscellaneous School Grants.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 278**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
278	R1920	CONTR/DON PRIVATE SOURCES	47,896	35,701	85,189	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
278	R4500	RESTR REV FED GOV TO STAT	65,354	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
278	R5400	RESOURCES BEG FUND BAL	19,327	27,473	34,993	81,471	81,471	81,471
278			132,577	63,174	120,182	81,471	81,471	81,471

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
278	1111	322	REPAIR & MAINT SERVICE	999	-	-	0.0	0.0	100	100	100	
		410	CONSUMABLE SUPPLIES	1,570	1,007	9,111	0.0	0.0	24,446	24,446	24,446	
		413	FOOD SUPPLIES	-	72	-	0.0	0.0	-	-	-	
		427	TEXTBOOK ORIENTED MATERLS	-	125	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	1,483	1,600	2,000	0.0	0.0	-	-	-	
	Total Function 1111				4,051	2,805	11,111			24,546	24,546	24,546
	1121	410	CONSUMABLE SUPPLIES	120	78	1,606	0.0	0.0	1,606	1,606	1,606	
			460	NONCONSUM ITEMS	604	-	1,671	0.0	0.0	1,671	1,671	1,671
		Total Function 1121				724	78	3,276			3,276	3,276
	1131	310	INST/PROF/TECH SERVICES	-	3,000	-	0.0	0.0	-	-	-	
			312	INST PRGM IMPROV SERV	-	-	2,000	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	692	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	2,076	900	42,441	0.0	0.0	20,139	20,139	20,139	
		427	TEXTBOOK ORIENTED MATERLS	-	-	149	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	2,483	8,075	10,000	0.0	0.0	10,493	10,493	10,493	
	Total Function 1131				4,559	12,666	54,590			30,633	30,633	30,633
	1132	343	STUDENT OUT-DIST-TRVL	-	-	1,000	0.0	0.0	-	-	-	
			410	CONSUMABLE SUPPLIES	-	-	15,000	0.0	0.0	12,885	12,885	12,885
		Total Function 1132				-	-	16,000			12,885	12,885
	1210	310	INST/PROF/TECH SERVICES	6,930	-	-	0.0	0.0	-	-	-	
	Total Function 1210				6,930	-	-			-	-	-
	1490	119	SUMMER EMPLOYEES	6,065	-	954	0.0	0.0	954	954	954	
			212	PERS PICKUP 6%	364	-	57	0.0	0.0	57	57	57
			216	PERS DISTRICT OPSPR	1,612	-	253	0.0	0.0	253	253	253
			220	SOC SEC ADMIN	464	-	73	0.0	0.0	73	73	73
			231	WRKRS COMP	68	-	4	0.0	0.0	4	4	4
			232	UNEMPLOY COMP	6	-	1	0.0	0.0	1	1	1
341			IN-DIST TRAVEL	739	-	-	0.0	0.0	-	-	-	

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
278	1490	410	CONSUMABLE SUPPLIES	37	-	-	0.0	0.0	3,000	3,000	3,000
		413	FOOD SUPPLIES	201	-	-	0.0	0.0	-	-	-
	Total Function 1490			9,557	-	1,343			4,343	4,343	4,343
	2130	310	INST/PROF/TECH SERVICES	3,392	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	2,445	-	612	0.0	0.0	-	-	-
	Total Function 2130			5,837	-	612			-	-	-
	2190	111	LIC SALARIES	465	-	-	0.0	0.0	-	-	-
	Total Function 2190			465	-	-			-	-	-
	2220	430	LIBRARY BOOKS	-	-	5,000	0.0	0.0	5,000	5,000	5,000
		440	PERIODICALS	-	-	109	0.0	0.0	-	-	-
	Total Function 2220			-	-	5,109			5,000	5,000	5,000
	2240	310	INST/PROF/TECH SERVICES	-	-	1,000	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	5,000	-	787	0.0	0.0	787	787	787
		460	NONCONSUM ITEMS	-	386	-	0.0	0.0	-	-	-
	Total Function 2240			5,000	386	1,787			787	787	787
	2410	480	COMPUTER HDW	-	-	1,500	0.0	0.0	-	-	-
	Total Function 2410			-	-	1,500			-	-	-
	2520	690	GRANT INDIRECT CHG	2,240	-	-	0.0	0.0	-	-	-
	Total Function 2520			2,240	-	-			-	-	-
	2542	542	REPLACEMENT EQUIP	-	-	7,000	0.0	0.0	-	-	-
	Total Function 2542			-	-	7,000			-	-	-
	2543	460	NONCONSUM ITEMS	-	600	-	0.0	0.0	-	-	-
	Total Function 2543			-	600	-			-	-	-
	3100	410	CONSUMABLE SUPPLIES	-188	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	3,280	11,646	17,854	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	62,649	-	-	0.0	0.0	-	-	-
	Total Function 3100			65,741	11,646	17,854			-	-	-
7000	820	RESERVED FOR NEXT YEAR	27,473	34,993	-	0.0	0.0	-	-	-	
Total Function 7000			27,473	34,993	-			-	-	-	
Total Fund 278				132,577	63,174	120,182			81,471	81,471	81,471

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

279 Special Projects Budget Authority

Fund Description:

This fund will allow for the receipt of small grants throughout the fiscal year, which will reduce the number of funds within Fund 200.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 279**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
279	R1920	CONTR/DON PRIVATE SOURCES	-	-	15,000	-	-	-

2000 - Revenue From Intermediate Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
279	R2900	REV BEHALF DIST	-	-	500,000	500,000	500,000	500,000

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
279	R4700	GRANT AID FED GOV INTER	-	-	500,000	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
279	R5400	RESOURCES BEG FUND BAL	27,991	9,057	4,850	262,000	262,000	262,000
279			27,991	9,057	1,019,850	762,000	762,000	762,000

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
279	1111	460	NONCONSUM ITEMS	-	-	109,850	0.0	0.0	100,000	100,000	100,000
	Total Function 1111			-	-	109,850			100,000	100,000	100,000
	1121	460	NONCONSUM ITEMS	-	-	100,000	0.0	0.0	100,000	100,000	100,000
	Total Function 1121			-	-	100,000			100,000	100,000	100,000
	1131	460	NONCONSUM ITEMS	-	-	100,000	0.0	0.0	100,000	100,000	100,000
	Total Function 1131			-	-	100,000			100,000	100,000	100,000
	2130	410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	3,000	3,000	3,000
		460	NONCONSUM ITEMS	-	-	-	0.0	0.0	3,000	3,000	3,000
		Total Function 2130			-	-	-			6,000	6,000
	2190	460	NONCONSUM ITEMS	-	-	100,000	0.0	0.0	100,000	100,000	100,000
	Total Function 2190			-	-	100,000			100,000	100,000	100,000
	2544	322	REPAIR & MAINT SERVICE	275	-	10,000	0.0	0.0	-	-	-
		324	RENTALS	1,525	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	250	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	10	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	8	4,207	100,000	0.0	0.0	100,000	100,000	100,000
		520	BLDG ACQUISITION/IMPRVMNT	12,248	-	-	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	4,497	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	122	-	-	0.0	0.0	-	-	-
	Total Function 2544			18,935	4,207	110,000			100,000	100,000	100,000
	2649	410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	3,000	3,000	3,000
		460	NONCONSUM ITEMS	-	-	-	0.0	0.0	3,000	3,000	3,000
		Total Function 2649			-	-	-			6,000	6,000
	4150	324	RENTALS	-	-	2,500	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	2,500	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	-	-	495,000	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	-	-	-	0.0	0.0	250,000	250,000	250,000
Total Function 4150			-	-	500,000			250,000	250,000	250,000	

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
279	7000	820	RESERVED FOR NEXT YEAR	9,057	4,850	-	0.0	0.0	-	-	-
			Total Function 7000	9,057	4,850	-			-	-	-
			Total Fund 279	27,991	9,057	1,019,850			762,000	762,000	762,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

280 Student Body Funds

Fund Description:

Student body funds are used for many different programs that are accounted for at the school level.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 280**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
280	R1700	EXTRACURRICULAR ACTIVITIE	1,038,758	328,238	1,000,000	728,600	728,600	728,600

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
280	R5400	RESOURCES BEG FUND BAL	921,511	1,064,269	976,522	1,000,000	1,000,000	1,000,000
280			1,960,268	1,392,507	1,976,522	1,728,600	1,728,600	1,728,600

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
280	1111	410	CONSUMABLE SUPPLIES	187,416	86,103	478,960	0.0	0.0	434,040	434,040	434,040	
		460	NONCONSUM ITEMS	-	-	37,050	0.0	0.0	-	-	-	
		541	INITIAL ADDTL EQUIP	-	-	108,600	0.0	0.0	108,600	108,600	108,600	
		542	REPLACEMENT EQUIP	-	-	36,200	0.0	0.0	36,200	36,200	36,200	
	Total Function 1111			187,416	86,103	660,810			578,840	578,840	578,840	
	1121	410	CONSUMABLE SUPPLIES	70,384	19,704	163,942	0.0	0.0	108,600	108,600	108,600	
	Total Function 1121			70,384	19,704	163,942			108,600	108,600	108,600	
	1131	410	CONSUMABLE SUPPLIES	608,548	310,177	1,135,290	0.0	0.0	1,024,680	1,024,680	1,024,680	
		520	BLDG ACQUISITION/IMPRVMT	-	-	10,688	0.0	0.0	10,688	10,688	10,688	
		540	DEPRECIABLE EQUIPMENT	-	-	5,792	0.0	0.0	5,792	5,792	5,792	
		541	INITIAL ADDTL EQUIP	4,000	-	-	0.0	0.0	-	-	-	
	Total Function 1131			612,548	310,177	1,151,770			1,041,160	1,041,160	1,041,160	
	1229	410	CONSUMABLE SUPPLIES	1,342	-	-	0.0	0.0	-	-	-	
	Total Function 1229			1,342	-	-			-	-	-	
	2543	530	GROUNDS IMPROVEMENT	24,310	-	-	0.0	0.0	-	-	-	
	Total Function 2543			24,310	-	-			-	-	-	
	7000	820	RESERVED FOR NEXT YEAR	1,064,269	976,522	-	0.0	0.0	-	-	-	
	Total Function 7000			1,064,269	976,522	-			-	-	-	
	Total Fund 280				1,960,268	1,392,507	1,976,522			1,728,600	1,728,600	1,728,600

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

281 Student Body Athletic Funds

Fund Description:

Student funds that are used for athletic programs that are accounted for at the school level.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 281

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
281	R1700	EXTRACURRICULAR ACTIVITIE	267,846	85,509	210,000	311,950	311,950	311,950

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
281	R5400	RESOURCES BEG FUND BAL	155,116	201,514	201,508	85,000	85,000	85,000
281			422,962	287,023	411,508	396,950	396,950	396,950

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
281	1122	410	CONSUMABLE SUPPLIES	50	-	30,000	0.0	0.0	27,200	27,200	27,200
		Total Function 1122			50	-	30,000			27,200	27,200
	1132	410	CONSUMABLE SUPPLIES	221,398	66,469	381,508	0.0	0.0	369,750	369,750	369,750
		542	REPLACEMENT EQUIP	-	19,046	-	0.0	0.0	-	-	-
	Total Function 1132			221,398	85,515	381,508			369,750	369,750	369,750
	7000	820	RESERVED FOR NEXT YEAR	201,514	201,508	-	0.0	0.0	-	-	-
	Total Function 7000			201,514	201,508	-			-	-	-
Total Fund 281			422,962	287,023	411,508			396,950	396,950	396,950	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

282 State of Oregon – Mini Grants

Fund Description:

Funds awarded by the State of Oregon for smaller amounts that have a very specific use that is detailed by the state.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 282**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
282	R3299	RESTR GRANTS OTHER	-	25,368	-	10,000	10,000	10,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
282	R5400	RESOURCES BEG FUND BAL	-	-	394	-	-	-
282			-	25,368	394	10,000	10,000	10,000

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23				
282	1131	410	CONSUMABLE SUPPLIES	-	-	394	0.0	0.0	-	-	-				
		460	NONCONSUM ITEMS	-	5,465	-	0.0	0.0	10,000	10,000	10,000				
	Total Function 1131			-	5,465	394			10,000	10,000	10,000				
	2130	310	INST/PROF/TECH SERVICES	-	13,520	-	0.0	0.0	-	-	-				
			Total Function 2130			-	13,520	-			-	-	-		
	2240	137	EXTRA DUTY/HOURLY	-	351	-	0.0	0.0	-	-	-				
			210	PERS DISTRICT T1/T2	-	112	-	0.0	0.0	-	-	-			
				212	PERS PICKUP 6%	-	21	-	0.0	0.0	-	-	-		
					220	SOC SEC ADMIN	-	26	-	0.0	0.0	-	-	-	
						231	WRKRS COMP	-	1	-	0.0	0.0	-	-	-
							232	UNEMPLOY COMP	-	0	-	0.0	0.0	-	-
	Total Function 2240							-	512	-			-	-	-
	2520	690	GRANT INDIRECT CHG					-	477	-	0.0	0.0	-	-	-
			Total Function 2520					-	477	-			-	-	-
	2550	331	REIMBUR STUDENT TRANS	-	5,000			-	0.0	0.0	-	-	-		
			Total Function 2550			-		5,000	-			-	-	-	
	7000	820	RESERVED FOR NEXT YEAR	-	394	-	0.0	0.0	-	-	-				
			Total Function 7000			-	394	-			-	-	-		
	Total Fund 282				0	25,368	394			10,000	10,000	10,000			

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

283 Student Success Act (SSA) for Summer Program at Gilchrist Elementary

Fund Description:

Student Success Act for Gilchrist Elementary summer program.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 283**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
283	R3299	RESTR GRANTS OTHER	-	21,319	96,734	50,441	50,441	50,441
283			-	21,319	96,734	50,441	50,441	50,441

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
283	1410	119	SUMMER EMPLOYEES	-	2,950	6,870	0.0	0.0	6,255	6,255	6,255	
		210	PERS DISTRICT T1/T2	-	216	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	118	526	0.0	0.0	376	376	376	
		216	PERS DISTRICT OPSPR	-	523	2,395	0.0	0.0	1,642	1,642	1,642	
		220	SOC SEC ADMIN	-	216	529	0.0	0.0	480	480	480	
		231	WRKRS COMP	-	13	27	0.0	0.0	26	26	26	
		232	UNEMPLOY COMP	-	3	1	0.0	0.0	6	6	6	
		341	IN-DIST TRAVEL	-	-	500	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	99	500	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	7,608	11,554	0.0	0.0	6,787	6,787	6,787	
		413	FOOD SUPPLIES	-	-	729	0.0	0.0	364	364	364	
		420	TEXTBOOKS - NEW	-	-	574	0.0	0.0	287	287	287	
		427	TEXTBOOK ORIENTED MATERLS	-	549	-	0.0	0.0	-	-	-	
	460	NONCONSUM ITEMS	-	8,334	12,792	0.0	0.0	8,096	8,096	8,096		
	Total Function 1410				-	20,629	36,997			24,320	24,320	24,320
	1420	119	SUMMER EMPLOYEES	-	-	-	0.0	0.0	6,255	6,255	6,255	
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	376	376	376	
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	1,642	1,642	1,642	
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	480	480	480	
		231	WRKRS COMP	-	-	-	0.0	0.0	26	26	26	
232		UNEMPLOY COMP	-	-	-	0.0	0.0	6	6	6		
410		CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	6,692	6,692	6,692		
413		FOOD SUPPLIES	-	-	-	0.0	0.0	364	364	364		
420		TEXTBOOKS - NEW	-	-	-	0.0	0.0	287	287	287		
460	NONCONSUM ITEMS	-	-	-	0.0	0.0	8,096	8,096	8,096			
Total Function 1420				-	-	-			24,225	24,225	24,225	
1460	119	SUMMER EMPLOYEES	-	-	18,151	0.0	0.0	-	-	-		
	210	PERS DISTRICT T1/T2	-	-	361	0.0	0.0	-	-	-		
	212	PERS PICKUP 6%	-	-	1,092	0.0	0.0	-	-	-		
	216	PERS DISTRICT OPSPR	-	-	4,601	0.0	0.0	-	-	-		

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
283	1460	220	SOC SEC ADMIN	-	-	1,272	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	66	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	13	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	-	500	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	-	500	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	29,593	0.0	0.0	-	-	-
	Total Function 1460			-	-	56,148			-	-	-
	2520	690	GRANT INDIRECT CHG	-	690	3,588	0.0	0.0	1,897	1,897	1,897
	Total Function 2520			-	690	3,588			1,897	1,897	1,897
	Total Fund 283				0	21,319	96,734			50,441	50,441

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

284 Oregon Community Foundation - Gilchrist Afterschool Program

Fund Description:

Support to improve the extracurricular opportunities that Gilchrist schools provides after schools for students in grades K-12 including academic and fine art activities.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 284

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
284	R1920	CONTR/DON PRIVATE SOURCES	59,300	51,150	51,150	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
284	R5400	RESOURCES BEG FUND BAL	-	33,957	50,486	58,607	58,607	58,607
284			59,300	85,107	101,636	58,607	58,607	58,607

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
284	1111	122	SUB CLASSIFIED	-	207	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	-	2,974	7,837	0.0	0.0	7,837	7,837	7,837	
		210	PERS DISTRICT T1/T2	-	-	1,399	0.0	0.0	1,399	1,399	1,399	
		212	PERS PICKUP 6%	-	157	492	0.0	0.0	492	492	492	
		216	PERS DISTRICT OPSPR	-	694	812	0.0	0.0	812	812	812	
		220	SOC SEC ADMIN	-	242	593	0.0	0.0	593	593	593	
		231	WRKRS COMP	-	13	58	0.0	0.0	58	58	58	
		232	UNEMPLOY COMP	-	3	7	0.0	0.0	7	7	7	
		410	CONSUMABLE SUPPLIES	1,326	1,520	12,500	0.0	0.0	2,000	2,000	2,000	
		460	NONCONSUM ITEMS	4,251	3,983	2,000	0.0	0.0	1,500	1,500	1,500	
	640	DUES AND FEES	360	-	-	0.0	0.0	-	-	-		
	Total Function 1111				5,937	9,792	25,699			14,699	14,699	14,699
	1121		137	EXTRA DUTY/HOURLY	247	-	4,243	0.0	0.0	4,243	4,243	4,243
			210	PERS DISTRICT T1/T2	79	-	768	0.0	0.0	768	768	768
			212	PERS PICKUP 6%	15	-	254	0.0	0.0	254	254	254
			216	PERS DISTRICT OPSPR	-	-	377	0.0	0.0	377	377	377
			220	SOC SEC ADMIN	18	-	320	0.0	0.0	320	320	320
			231	WRKRS COMP	1	-	24	0.0	0.0	24	24	24
			232	UNEMPLOY COMP	0	-	4	0.0	0.0	4	4	4
322			REPAIR & MAINT SERVICE	-	-	1,000	0.0	0.0	1,000	1,000	1,000	
410			CONSUMABLE SUPPLIES	-	512	7,175	0.0	0.0	7,200	7,200	7,200	
413			FOOD SUPPLIES	-	129	-	0.0	0.0	-	-	-	
460			NONCONSUM ITEMS	-	3,743	12,687	0.0	0.0	5,800	5,800	5,800	
470			COMPUTER SOFTWR	-	-	200	0.0	0.0	-	-	-	
480			COMPUTER HDW	-	-	1,500	0.0	0.0	1,200	1,200	1,200	
640	DUES AND FEES	-	-	1,500	0.0	0.0	-	-	-			
Total Function 1121				360	4,384	30,050			21,189	21,189	21,189	
1131		137	EXTRA DUTY/HOURLY	57	-	6,530	0.0	0.0	6,530	6,530	6,530	
		210	PERS DISTRICT T1/T2	18	-	812	0.0	0.0	812	812	812	
		212	PERS PICKUP 6%	3	-	390	0.0	0.0	390	390	390	
		216	PERS DISTRICT OPSPR	-	-	941	0.0	0.0	941	941	941	

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
284	1131	220	SOC SEC ADMIN	4	-	495	0.0	0.0	495	495	495
		231	WRKRS COMP	0	-	43	0.0	0.0	43	43	43
		232	UNEMPLOY COMP	0	-	6	0.0	0.0	6	6	6
		311	INSTRUCTION SERVICES	-	625	-	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	-	-	375	0.0	0.0	500	500	500
		410	CONSUMABLE SUPPLIES	7,346	3,033	11,500	0.0	0.0	1,001	1,001	1,001
		413	FOOD SUPPLIES	534	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	2,994	9,338	1,500	0.0	0.0	1,500	1,500	1,500
		480	COMPUTER HDW	470	-	7,500	0.0	0.0	7,500	7,500	7,500
		541	INITIAL ADDTL EQUIP	6,886	-	-	0.0	0.0	-	-	-
			Total Function 1131	18,313	12,996	30,093			19,719	19,719	19,719
1132	460	NONCONSUM ITEMS	-	2,375	-	0.0	0.0	-	-	-	
			Total Function 1132	-	2,375	-			-	-	-
1410	119	119	SUMMER EMPLOYEES	-	-	3,965	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	391	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	238	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	595	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	303	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	17	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	7	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	4,195	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	17	265	0.0	0.0	-	-	-
					Total Function 1410	-	17	9,976			-
1420	119	119	SUMMER EMPLOYEES	-	-	2,002	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	475	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	120	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	55	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	153	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	8	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	4	0.0	0.0	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
284	Total Function 1420			-	-	2,818			-	-	-
	2220	430	LIBRARY BOOKS	519	-	-	0.0	0.0	-	-	-
	Total Function 2220			519	-	-			-	-	-
	2240	342	OUT-DIST TRAVEL	214	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	-	-	1,000	0.0	0.0	1,000	1,000	1,000
	Total Function 2240			214	-	1,000			1,000	1,000	1,000
	2542	322	REPAIR & MAINT SERVICE	-	4,935	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	120	-	0.0	0.0	-	-	-
	Total Function 2542			-	5,055	-			-	-	-
	2550	136	EXTRA BUS TRIPS	-	-	1,417	0.0	0.0	1,417	1,417	1,417
		212	PERS PICKUP 6%	-	-	85	0.0	0.0	85	85	85
		216	PERS DISTRICT OPSPR	-	-	376	0.0	0.0	376	376	376
		220	SOC SEC ADMIN	-	-	109	0.0	0.0	109	109	109
		231	WRKRS COMP	-	-	12	0.0	0.0	12	12	12
		232	UNEMPLOY COMP	-	-	1	0.0	0.0	1	1	1
	Total Function 2550			-	-	2,000			2,000	2,000	2,000
	7000	820	RESERVED FOR NEXT YEAR	33,957	50,486	-	0.0	0.0	-	-	-
	Total Function 7000			33,957	50,486	-			-	-	-
	Total Fund 284			59,300	85,107	101,636			58,607	58,607	58,607

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

285 Senate Bill # 1149 – 2011 Forward

Fund Description:

The SB1149 Schools Program was created when the Oregon Legislature passed Senate Bill 1149 in the 1999 legislative session. This bill states that Pacific Power and Portland General Electric must collect a “Public Purpose Charge” (PPC) from consumers within their service areas that are equal to three percent of the total revenues from electricity services. The first ten percent of these PPC funds must go towards energy efficiency efforts in public K-12 school facilities within their service areas.

Special Notes:

The District collects this revenue and transfers the resources to the General Fund to pay debt service on the Bonanza heat pump conversion project (100-5111) funded by the Cool Schools Loan.

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 285**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
285	R1510	INTEREST ON INVESTMENTS	934	396	305	500	500	500
	R1920	CONTR/DON PRIVATE SOURCES	148,958	152,440	165,000	157,000	157,000	157,000
285			149,892	152,836	165,305	157,500	157,500	157,500

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
285	5200	710	TRANSFERS OUT	149,892	152,836	165,305	0.0	0.0	157,500	157,500	157,500
	Total Function 5200			149,892	152,836	165,305			157,500	157,500	157,500
Total Fund 285				149,892	152,836	165,305			157,500	157,500	157,500

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

286 Facilities Improvement Fund – Construction Excise Tax

Fund Description:

This fund now records the revenue and expenditures for the Construction Excise Tax that was previously recorded in the General Fund. These revenues are earmarked for facilities maintenance and improvements.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 286**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
286	R1130	CONSTRUCTION EXCISE TAX	378,100	451,380	400,000	300,000	300,000	300,000
	R1510	INTEREST ON INVESTMENTS	7,836	4,468	5,000	5,000	5,000	5,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
286	R5400	RESOURCES BEG FUND BAL	332,061	617,576	1,045,772	1,200,000	1,200,000	1,200,000
286			717,997	1,073,424	1,450,772	1,505,000	1,505,000	1,505,000

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
286	2520	640	DUES AND FEES	21,023	27,652	28,000	0.0	0.0	28,000	28,000	28,000
		641	BANK FEES AND CHARGES	-	-	300	0.0	0.0	-	-	-
	Total Function 2520			21,023	27,652	28,300			28,000	28,000	28,000
	2543	530	GROUNDS IMPROVEMENT	79,398	-	-	0.0	0.0	-	-	-
	Total Function 2543			79,398	-	-			-	-	-
	2544	520	BLDG ACQUISITION/IMPRVMT	-	-	1,422,472	0.0	0.0	1,477,000	1,477,000	1,477,000
	Total Function 2544			-	-	1,422,472			1,477,000	1,477,000	1,477,000
	7000	820	RESERVED FOR NEXT YEAR	617,576	1,045,772	-	0.0	0.0	-	-	-
	Total Function 7000			617,576	1,045,772	-			-	-	-
	Total Fund 286				717,997	1,073,424	1,450,772			1,505,000	1,505,000

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

287 Oregon Community Foundation – Chiloquin Afterschool Program

Fund Description:

Support for afterschool tutorial, athletics, arts and home economic programs for Chiloquin 7th – 8th grade students.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 287**

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
287	R5400	RESOURCES BEG FUND BAL	9,138	9,138	4,130	4,130	4,130	4,130
287			9,138	9,138	4,130	4,130	4,130	4,130

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
287	1121	137	EXTRA DUTY/HOURLY	-	-	1,000	0.0	0.0	1,000	1,000	1,000	
		212	PERS PICKUP 6%	-	-	60	0.0	0.0	60	60	60	
		216	PERS DISTRICT OPSPR	-	-	266	0.0	0.0	266	266	266	
		220	SOC SEC ADMIN	-	-	77	0.0	0.0	77	77	77	
		231	WRKRS COMP	-	-	4	0.0	0.0	4	4	4	
		232	UNEMPLOY COMP	-	-	1	0.0	0.0	1	1	1	
		410	CONSUMABLE SUPPLIES	-	124	155	0.0	0.0	173	173	173	
		413	FOOD SUPPLIES	-	-	386	0.0	0.0	368	368	368	
		460	NONCONSUM ITEMS	-	28	-	0.0	0.0	-	-	-	
		470	COMPUTER SOFTWR	-	1,198	-	0.0	0.0	-	-	-	
		540	DEPRECIABLE EQUIPMENT	-	3,639	-	0.0	0.0	-	-	-	
	Total Function 1121				-	4,990	1,948			1,948	1,948	1,948
	1131	410	CONSUMABLE SUPPLIES	-	18	-	0.0	0.0	-	-	-	
	Total Function 1131				-	18	-			-	-	-
	2550	137	EXTRA DUTY/HOURLY	-	-	1,550	0.0	0.0	1,550	1,550	1,550	
			212	PERS PICKUP 6%	-	-	93	0.0	0.0	93	93	93
			216	PERS DISTRICT OPSPR	-	-	412	0.0	0.0	412	412	412
			220	SOC SEC ADMIN	-	-	119	0.0	0.0	119	119	119
			231	WRKRS COMP	-	-	6	0.0	0.0	6	6	6
			232	UNEMPLOY COMP	-	-	2	0.0	0.0	2	2	2
	Total Function 2550				-	-	2,182			2,182	2,182	2,182
	7000	820	RESERVED FOR NEXT YEAR	9,138	4,130	-	0.0	0.0	-	-	-	
	Total Function 7000				9,138	4,130	-			-	-	-
Total Fund 287				9,138	9,138	4,130			4,130	4,130	4,130	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

288 Bonanza Elementary SSA Summer Grant

Fund Description:

The purpose of this grant is to provide funding for the creation of high-quality summer programs for students Kindergarten through 8th grade, with a specific goal to meet the strengths and needs of currently and historically underserved students.

Special Notes:

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**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 288**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
288	R3299	RESTR GRANTS OTHER	-	-	79,931	79,931	79,931	79,931
288			-	-	79,931	79,931	79,931	79,931

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
288	1410	119	SUMMER EMPLOYEES	-	-	12,510	0.0	0.0	12,510	12,510	12,510	
		212	PERS PICKUP 6%	-	-	751	0.0	0.0	751	751	751	
		216	PERS DISTRICT OPSPR	-	-	3,284	0.0	0.0	3,284	3,284	3,284	
		220	SOC SEC ADMIN	-	-	961	0.0	0.0	961	961	961	
		231	WRKRS COMP	-	-	51	0.0	0.0	51	51	51	
		232	UNEMPLOY COMP	-	-	13	0.0	0.0	13	13	13	
		410	CONSUMABLE SUPPLIES	-	-	9,400	0.0	0.0	9,400	9,400	9,400	
		413	FOOD SUPPLIES	-	-	1,000	0.0	0.0	1,000	1,000	1,000	
		420	TEXTBOOKS - NEW	-	-	1,000	0.0	0.0	1,000	1,000	1,000	
		460	NONCONSUM ITEMS	-	-	9,400	0.0	0.0	9,400	9,400	9,400	
	Total Function 1410				-	-	38,371			38,371	38,371	38,371
	1420	119	SUMMER EMPLOYEES	-	-	12,510	0.0	0.0	12,510	12,510	12,510	
		212	PERS PICKUP 6%	-	-	751	0.0	0.0	751	751	751	
		216	PERS DISTRICT OPSPR	-	-	3,284	0.0	0.0	3,284	3,284	3,284	
		220	SOC SEC ADMIN	-	-	961	0.0	0.0	961	961	961	
		231	WRKRS COMP	-	-	51	0.0	0.0	51	51	51	
		232	UNEMPLOY COMP	-	-	13	0.0	0.0	13	13	13	
		410	CONSUMABLE SUPPLIES	-	-	9,585	0.0	0.0	9,585	9,585	9,585	
		413	FOOD SUPPLIES	-	-	1,000	0.0	0.0	1,000	1,000	1,000	
		420	TEXTBOOKS - NEW	-	-	1,000	0.0	0.0	1,000	1,000	1,000	
		460	NONCONSUM ITEMS	-	-	9,400	0.0	0.0	9,400	9,400	9,400	
	Total Function 1420				-	-	38,555			38,555	38,555	38,555
	2520	690	GRANT INDIRECT CHG	-	-	3,005	0.0	0.0	3,005	3,005	3,005	
	Total Function 2520				-	-	3,005			3,005	3,005	3,005
	Total Fund 288				0	0	79,931			79,931	79,931	79,931

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

289 Klamath Tribes CARES (History Only)

Fund Description:

Funds for Chiloquin School's improvement supports project KT-KCSD02.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 289

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
289	R4700	GRANT AID FED GOV INTER	-	83,941	-	-	-	-
289			-	83,941	-	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
289	1111	137	EXTRA DUTY/HOURLY	-	2,356	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	131	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	582	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	169	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	10	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	2	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	21,684	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	-	282	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	218	-	0.0	0.0	-	-	-	
	480	COMPUTER HDW	-	4,185	-	0.0	0.0	-	-	-		
	Total Function 1111				-	29,619	-			-	-	-
	1121	410	CONSUMABLE SUPPLIES	-	1,104	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	869	-	0.0	0.0	-	-	-	
		470	COMPUTER SOFTWR	-	99	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	-	4,185	-	0.0	0.0	-	-	-	
	Total Function 1121				-	6,257	-			-	-	-
	1131	137	EXTRA DUTY/HOURLY	-	1,094	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	66	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	291	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	84	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	5	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	1	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	4,214	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	13,498	-	0.0	0.0	-	-	-	
		470	COMPUTER SOFTWR	-	869	-	0.0	0.0	-	-	-	
	480	COMPUTER HDW	-	21,305	-	0.0	0.0	-	-	-		
	Total Function 1131				-	41,426	-			-	-	-
	2542	460	NONCONSUM ITEMS	-	6,638	-	0.0	0.0	-	-	-	
	Total Function 2542				-	6,638	-			-	-	-
	Total Fund 289				0	83,941	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

291 Gilchrist Raymond James Discretionary Fund

Fund Description:

Donation to Gilchrist Schools to be used at the discretion of the principal.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 291

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
291	R1510	INTEREST ON INVESTMENTS	175	36	25	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
291	R5400	RESOURCES BEG FUND BAL	14,787	6,135	6,097	5,939	5,939	5,939
291			14,961	6,171	6,122	5,939	5,939	5,939

Functions by Account Code
Budget 2022-2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
291	1111	341	IN-DIST TRAVEL	18	-	1,049	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	-	416	0.0	0.0	416	416	416	
		343	STUDENT OUT-DIST-TRVL	-	-	175	0.0	0.0	1,049	1,049	1,049	
		410	CONSUMABLE SUPPLIES	-	74	-	0.0	0.0	-	-	-	
	Total Function 1111				18	74	1,640			1,465	1,465	1,465
	1121	410	CONSUMABLE SUPPLIES	119	-	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	16	-	-	0.0	0.0	-	-	-	
	Total Function 1121				135	-	-			-	-	-
	1131	341	IN-DIST TRAVEL	-	-	1,989	0.0	0.0	1,943	1,943	1,943	
		342	OUT-DIST TRAVEL	1,705	-	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	2,851	-	1,723	0.0	0.0	1,761	1,761	1,761	
		413	FOOD SUPPLIES	782	-	770	0.0	0.0	770	770	770	
		460	NONCONSUM ITEMS	2,178	-	-	0.0	0.0	-	-	-	
		640	DUES AND FEES	1,158	-	-	0.0	0.0	-	-	-	
	Total Function 1131				8,674	-	4,482			4,474	4,474	4,474
	7000	820	RESERVED FOR NEXT YEAR	6,135	6,097	-	0.0	0.0	-	-	-	
	Total Function 7000				6,135	6,097	-			-	-	-
	Total Fund 291				14,961	6,171	6,122			5,939	5,939	5,939

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

292 Klamath Falls City Schools/ Klamath Community College Adult Education

Fund Description:

A contractual agreement with Klamath Community College funds for support of Adult Basic Education, General Education, English as a Second Language and High School Completion programs to be offered at Falcon Heights Academy.

Special Notes:

This agreement was previously with Klamath Falls City Schools as the fiscal agent.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 292

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
292	R1322	TUITION OTHR DIST IN STAT	198,206	229,230	245,000	150,000	150,000	150,000
292			198,206	229,230	245,000	150,000	150,000	150,000

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
292	1283	111	LIC SALARIES	46,754	101,511	96,678	1.6	0.6	43,127	43,127	43,127	
		112	CLASS SALARIES	46,015	13,503	-	0.0	0.0	-	-	-	
		133	STIPEND-TOP OF SCALE	-	625	420	0.0	0.0	420	420	420	
		210	PERS DISTRICT T1/T2	-	10,591	11,684	0.0	0.0	11,684	11,684	11,684	
		212	PERS PICKUP 6%	5,566	4,954	5,825	0.0	0.0	2,613	2,613	2,613	
		216	PERS DISTRICT OPSPR	23,894	21,948	12,697	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	6,593	8,300	6,904	0.0	0.0	3,331	3,331	3,331	
		231	WRKRS COMP	389	477	399	0.0	0.0	139	139	139	
		232	UNEMPLOY COMP	88	111	187	0.0	0.0	174	174	174	
		240	MEDICAL	26,145	22,302	26,576	0.0	0.0	11,607	11,607	11,607	
		241	VISION	1,342	1,124	1,112	0.0	0.0	369	369	369	
		242	DISABILITY	82	169	228	0.0	0.0	102	102	102	
		243	DENTAL	4,042	3,460	3,105	0.0	0.0	960	960	960	
		410	CONSUMABLE SUPPLIES	-	-	12,940	0.0	0.0	11,801	11,801	11,801	
	Total Function 1283				160,910	189,076	178,756			86,327	86,327	86,327
	2410		112	CLASS SALARIES	24,205	26,201	33,503	0.0	1.0	28,794	28,794	28,794
			212	PERS PICKUP 6%	1,452	1,566	1,678	0.0	0.0	1,728	1,728	1,728
			216	PERS DISTRICT OPSPR	6,434	6,938	6,634	0.0	0.0	6,830	6,830	6,830
			220	SOC SEC ADMIN	1,852	2,004	2,057	0.0	0.0	2,203	2,203	2,203
			231	WRKRS COMP	112	120	126	0.0	0.0	98	98	98
			232	UNEMPLOY COMP	24	26	56	0.0	0.0	115	115	115
			240	MEDICAL	-	-	18,990	0.0	0.0	20,716	20,716	20,716
			241	VISION	685	699	623	0.0	0.0	616	616	616
243			DENTAL	2,531	2,599	2,577	0.0	0.0	2,575	2,575	2,575	
Total Function 2410				37,295	40,154	66,244			63,673	63,673	63,673	
Total Fund 292				198,206	229,230	245,000			150,000	150,000	150,000	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

293 Southern Oregon ESD – Autism Grant

Fund Description:

Partial funding for an Autism Specialist.

Special Notes:

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 293**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
293	R1940	SVCS OTH LOCAL EDUCA AGEN	-	44,770	58,170	58,431	58,431	58,431

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
293	R4500	RESTR REV FED GOV TO STAT	38,720	-	-	-	-	-
293			38,720	44,770	58,170	58,431	58,431	58,431

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
293	2190	111	LIC SALARIES	25,330	29,463	37,000	0.4	0.4	31,559	31,559	31,559
		210	PERS DISTRICT T1/T2	8,209	9,372	9,927	0.0	0.0	8,517	8,517	8,517
		212	PERS PICKUP 6%	1,530	1,756	2,220	0.0	0.0	1,905	1,905	1,905
		220	SOC SEC ADMIN	1,901	2,215	2,830	0.0	0.0	2,428	2,428	2,428
		231	WRKRS COMP	103	119	159	0.0	0.0	99	99	99
		232	UNEMPLOY COMP	26	29	37	0.0	0.0	127	127	127
		240	MEDICAL	-	-	4,647	0.0	0.0	4,194	4,194	4,194
		241	VISION	284	315	224	0.0	0.0	202	202	202
		242	DISABILITY	55	69	63	0.0	0.0	75	75	75
		243	DENTAL	821	922	713	0.0	0.0	643	643	643
		244	HEALTH SAVINGS PLAN	295	332	58	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	166	177	185	0.0	0.0	185	185	185
		410	CONSUMABLE SUPPLIES	-	-	107	0.0	0.0	8,498	8,498	8,498
		Total Function 2190				38,720	44,770	58,170			58,431
Total Fund 293				38,720	44,770	58,170			58,431	58,431	58,431

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

294 Preschool Promise Grant

Fund Description:

The Preschool Promise program is intended to increase access for preschool aged children to quality preschool and enhances quality in existing early education programs in Oregon.

Special Notes:

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 294

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
294	R3299	RESTR GRANTS OTHER	-	114,562	249,917	247,500	247,500	247,500
294			-	114,562	249,917	247,500	247,500	247,500

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
294	1140	112	CLASS SALARIES	-	29,035	65,120	1.0	2.6	65,530	65,530	65,530
		119	SUMMER EMPLOYEES	-	-	2,924	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	-	-	293	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	2,196	-	0.0	0.0	-	-	-
		142	STIPEND-HEAD TEACHER	-	3,411	3,547	0.0	0.0	3,547	3,547	3,547
		210	PERS DISTRICT T1/T2	-	-	392	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	1,621	3,674	0.0	0.0	4,145	4,145	4,145
		216	PERS DISTRICT OPSPR	-	7,180	14,177	0.0	0.0	16,385	16,385	16,385
		220	SOC SEC ADMIN	-	2,612	5,476	0.0	0.0	5,284	5,284	5,284
		231	WRKRS COMP	-	153	277	0.0	0.0	229	229	229
		232	UNEMPLOY COMP	-	34	143	0.0	0.0	276	276	276
		240	MEDICAL	-	10,708	12,850	0.0	0.0	13,387	13,387	13,387
		241	VISION	-	526	631	0.0	0.0	633	633	633
		243	DENTAL	-	434	860	0.0	0.0	1,032	1,032	1,032
		311	INSTRUCTION SERVICES	-	-	-	0.0	0.0	3,000	3,000	3,000
		322	REPAIR & MAINT SERVICE	-	-	500	0.0	0.0	1,000	1,000	1,000
		342	OUT-DIST TRAVEL	-	6,371	1,000	0.0	0.0	9,500	9,500	9,500
		350	COMMUNICATION	-	-	-	0.0	0.0	300	300	300
		386	DATA PROCESSING SRVS	-	3,500	3,500	0.0	0.0	3,500	3,500	3,500
		410	CONSUMABLE SUPPLIES	-	1,212	2,500	0.0	0.0	13,000	13,000	13,000
		413	FOOD SUPPLIES	-	-	25	0.0	0.0	-	-	-
		415	PARENT SUPPLIES	-	129	3,000	0.0	0.0	5,000	5,000	5,000
		421	TEXTBOOKS - TCHR MANUALS	-	3,841	-	0.0	0.0	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	-	1,284	450	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	11,569	5,000	0.0	0.0	20,000	20,000	20,000
		480	COMPUTER HDW	-	4,508	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	-	-	-	0.0	0.0	81,754	81,754	81,754
		540	DEPRECIABLE EQUIPMENT	-	19,993	114,938	0.0	0.0	-	-	-
Total Function 1140				-	110,315	241,276			247,500	247,500	247,500
2240	137	137	EXTRA DUTY/HOURLY	-	118	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
294	2240	220	SOC SEC ADMIN	-	9	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	1	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	0	-	0.0	0.0	-	-	-
	Total Function 2240			-	128	-			-	-	-
	2520	690	GRANT INDIRECT CHG	-	4,120	8,641	0.0	0.0	-	-	-
	Total Function 2520			-	4,120	8,641			-	-	-
Total Fund 294				0	114,562	249,917			247,500	247,500	247,500

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

297 Seismic Rehabilitation Grants

Fund Description:

This fund accounts for grants received from the State of Oregon for seismic upgrades.

Special Notes:

The District was awarded \$2,354,632 for the Brixner Jr. High School Seismic Upgrade.

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 297**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
297	R1920	CONTR/DON PRIVATE SOURCES	-	42,800	-	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
297	R3299	RESTR GRANTS OTHER	3,436,031	1,267,104	2,533,560	2,354,632	2,354,632	2,354,632

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
297	R5200	INTERFUND TRANSFERS	-	7,496	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-1,596	-1,596	-	-	-	-
297			3,434,435	1,315,805	2,533,560	2,354,632	2,354,632	2,354,632

**Functions by Account Code
Budget 2022-2023**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
297	4150	112	CLASS SALARIES	-	825	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	50	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	219	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	63	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	23	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	1	-	0.0	0.0	-	-	-
		240	MEDICAL	-	511	-	0.0	0.0	-	-	-
		241	VISION	-	9	-	0.0	0.0	-	-	-
		243	DENTAL	-	59	-	0.0	0.0	-	-	-
		354	ADVERTISING	400	-	500	0.0	0.0	475	475	475
		383	ARCH/ENG SERVICES	409,164	95,746	331,300	0.0	0.0	262,485	262,485	262,485
		520	BLDG ACQUISITION/IMPRVMT	3,018,756	1,218,299	2,201,760	0.0	0.0	2,091,672	2,091,672	2,091,672
		659	OTHR INS/JUDGEMENTS	7,710	-	-	0.0	0.0	-	-	-
		Total Function 4150				3,436,031	1,315,805	2,533,560			2,354,632
7000	820	RESERVED FOR NEXT YEAR	-1,596	-	-	0.0	0.0	-	-	-	
Total Function 7000				-1,596	-	-			-	-	-
Total Fund 297				3,434,435	1,315,805	2,533,560			2,354,632	2,354,632	2,354,632

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

299 Transportation Depreciation Fund

Fund Description:

This fund accounts for the restricted grant funds received from the State of Oregon for depreciation of State School Fund Transportation Equipment. (ORS 327.033)

Special Notes:

These grant funds are part of the annual State School Fund calculations for eligible Transportation expenditures. This portion dedicated to reimbursing the District for Capital Purchases/Improvements over a period of time based on a depreciation schedule are then transferred to the General Fund in order to make semi-annual 2014 FF & CO debt service payments. The 2014 FF & CO were used to finance the purchase of buses and the new Transportation Building.

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 299**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
299	R3222	SSF TRANSP EQUIP	475,000	475,000	475,000	475,000	475,000	475,000
3000 - Revenue From State Sources			475,000	475,000	475,000	475,000	475,000	475,000
Summary			475,000	475,000	475,000	475,000	475,000	475,000

Functions by Account Code
Budget 2022-2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 21-22	FTE 22-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
299	5200	710	TRANSFERS OUT	475,000	475,000	475,000	0.0	0.0	475,000	475,000	475,000
	Total Function 5200			475,000	475,000	475,000			475,000	475,000	475,000
Total Fund 299				475,000	475,000	475,000			475,000	475,000	475,000
TOTAL				475,000	475,000	475,000			475,000	475,000	475,000

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Debt Service Funds

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

301 “2013 General Obligation Bonds”

Fund Description:

These receipts pay the annual principal and interest debt service on \$31 million of General Obligation bonds.

Special Notes:

Interest is payable semi-annually each December 15th and June 15th; beginning December 15, 2013. Principal payments are due June 15th of each year. This is a 20 year bond, with final payment due June 15, 2033.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 301

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
301	R1111	CUR YR TAXES	2,126,789	2,014,621	2,380,875	2,349,775	2,349,775	2,349,775
	R1112	PRIOR YR TAXES	101,350	96,401	145,000	100,000	100,000	100,000
	R1113	CNTY SALES/BACK TAXES	25,810	14,878	-	-	-	-
	R1114	PYMTS LIEU PROP TAXES	-	-	15,000	-	-	-
	R1510	INTEREST ON INVESTMENTS	25,866	8,134	10,000	5,000	5,000	5,000

2000 - Revenue From Intermediate Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
301	R2800	REVENUE LIEU TAXES	-	1,942	3,000	1,200	1,200	1,200

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
301	R5400	RESOURCES BEG FUND BAL	822,560	850,100	667,402	-	-	-
301			3,102,375	2,986,077	3,221,277	2,455,975	2,455,975	2,455,975

Functions by Account Code
Budget 2022 - 2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
301	5110	610	PRINCIPAL PAYMENTS	965,000	1,070,000	1,180,000	0.0	0.0	1,315,000	1,315,000	1,315,000
		621	INTEREST (EXCEPT BUS)	1,287,275	1,248,675	1,205,875	0.0	0.0	72,325	72,325	72,325
	Total Function 5110			2,252,275	2,318,675	2,385,875			1,387,325	1,387,325	1,387,325
	7000	820	RESERVED FOR NEXT YEAR	850,100	667,402	835,402	0.0	0.0	1,068,650	1,068,650	1,068,650
			Total Function 7000	850,100	667,402	835,402			1,068,650	1,068,650	1,068,650
Total Fund 301				3,102,375	2,986,077	3,221,277			2,455,975	2,455,975	2,455,975
TOTAL				3,102,375	2,986,077	3,221,277			2,455,975	2,455,975	2,455,975

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

302 “2013 General Obligation Bond” – Refinance

Fund Description:

2013 General Obligation Bond - Refinance

Special Notes:

Refinancing of the 2013 General Obligation Bond to take advantage of favorable interest rates.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 302

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
302	R1510	INTEREST ON INVESTMENTS	-	-	200	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
302	R5120	BOND PREMIUM	-	-	40,183	-	-	-
	R5200	INTERFUND TRANSFERS	-	-	1,069,809	1,068,022	1,068,022	1,068,022
302			-	-	1,110,192	1,068,022	1,068,022	1,068,022

Functions by Account Code
Budget 2022 - 2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
302	2520	389	OTHER NON-INSTR PROF/TECH	-	-	40,383	0.0	0.0	-	-	-
		Total Function 2520			-	-	40,383			-	-
	5119	610	PRINCIPAL PAYMENTS	-	-	725,000	0.0	0.0	710,000	710,000	710,000
		621	INTEREST (EXCEPT BUS)	-	-	344,809	0.0	0.0	358,022	358,022	358,022
	Total Function 5119			-	-	1,069,809			1,068,022	1,068,022	1,068,022
Total Fund 302				0	0	1,110,192			1,068,022	1,068,022	1,068,022
TOTAL				0	0	1,110,192			1,068,022	1,068,022	1,068,022

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

310 Long Term Debt Service: QSCB 2010

Fund Description:

Long-Term Debt Service. Expenditures for debt retirement exceeding 12 months.

Special Notes:

This fund provides for the establishment of a Debt Service Sinking Fund for the QSCB 2010 debt. Principal payments will accumulate in this fund until it is time to make the balloon principal payment of \$2,000,000 on June 1, 2027. Starting Fiscal Year 2016-17, interest payments will also be made from this fund. This sinking fund is held at U.S. Bank with principal deposits made annually.

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 310**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
310	R1510	INTEREST ON INVESTMENTS	16,026	-3,610	10,000	10,000	10,000	10,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
310	R5200	INTERFUND TRANSFERS	210,856	210,856	210,856	210,856	210,856	210,856
	R5400	RESOURCES BEG FUND BAL	969,969	1,081,850	1,174,097	1,093,000	1,093,000	1,093,000
310			1,196,850	1,289,097	1,394,953	1,313,856	1,313,856	1,313,856

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 310

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
310	R1510	INTEREST ON INVESTMENTS	16,026	-3,610	10,000	10,000	10,000	10,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
310	R5200	INTERFUND TRANSFERS	210,856	210,856	210,856	210,856	210,856	210,856
	R5400	RESOURCES BEG FUND BAL	969,969	1,081,850	1,174,097	1,093,000	1,093,000	1,093,000
310			1,196,850	1,289,097	1,394,953	1,313,856	1,313,856	1,313,856
Overall			1,196,850	1,289,097	1,394,953	1,313,856	1,313,856	1,313,856

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

312 Long-Term Debt Service: QSCB 2012B

Function Description:

Long-Term Debt Service. Expenditures for debt retirement exceeding 12 months.

Special Notes:

This fund provides for the establishment of a Debt Service Sinking Fund for the QSCB 2012 debt. Principal payments will accumulate in this fund until it is time to make the balloon principal payment of \$2,412,000 on June 30, 2030. Starting Fiscal Year 2016-17, interest payments will also be made from this fund. This sinking fund is held at Bank of New York Mellon with principal deposits withheld from our monthly State School Fund payments.

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 312**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
312	R1510	INTEREST ON INVESTMENTS	126,352	-347	18,000	10,000	10,000	10,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
312	R5200	INTERFUND TRANSFERS	252,304	264,504	245,555	245,555	245,555	245,555
	R5400	RESOURCES BEG FUND BAL	1,035,619	1,302,721	1,455,322	1,388,500	1,388,500	1,388,500
312			1,414,276	1,566,877	1,718,877	1,644,055	1,644,055	1,644,055

Functions by Account Code
Budget 2022 - 2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
312	5115	621	INTEREST (EXCEPT BUS)	111,555	111,555	111,555	0.0	0.0	111,555	111,555	111,555
	Total Function 5115			111,555	111,555	111,555			111,555	111,555	111,555
	7000	820	RESERVED FOR NEXT YEAR	1,302,721	1,455,322	1,607,322	0.0	0.0	1,532,500	1,532,500	1,532,500
	Total Function 7000			1,302,721	1,455,322	1,607,322			1,532,500	1,532,500	1,532,500
Total Fund 312				1,414,276	1,566,877	1,718,877			1,644,055	1,644,055	1,644,055
TOTAL				1,414,276	1,566,877	1,718,877			1,644,055	1,644,055	1,644,055

A decorative border of colorful crayons surrounds the text. The crayons are in various colors including red, orange, yellow, green, blue, purple, and pink, and are arranged in a roughly rectangular shape around the central text.

Capital Projects Fund

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

401 Capital Projects Fund - \$31 Million Bond Levy (History Only)

Fund Description:

This fund reflects the projects funded by the \$31 million in General Obligation bond approved by voters at the May 21, 2013 election. It allocates resources for project costs as outlined in the bond measure.

Special Notes:

The major project funded by these resources was the construction of Henley Elementary School, which opened in January 2016. Additional projects include upgrades of fire alarms, lighting, roofs, HVAC systems, walls and windows, and flooring.

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 401**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
401	R1510	INTEREST ON INVESTMENTS	61	-	-	-	-	-
	R1920	CONTR/DON PRIVATE SOURCES	2,055	-	-	-	-	-
	R1960	RECOV PRIOR YRS EXP	48,515	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
401	R5400	RESOURCES BEG FUND BAL	9,697	-	-	-	-	-
401			60,328	-	-	-	-	-

Functions by Account Code
Budget 2022 - 2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
401	4150	383	ARCH/ENG SERVICES	2,319	-	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	58,009	-	-	0.0	0.0	-	-	-
		Total Function 4150		60,328	-	-			-	-	-
Total Fund 401			60,328	0	0			0	0	0	
TOTAL			60,328	0	0			0	0	0	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

420 Capital Projects Fund – Full Faith & Credit Obligations, Series 2017

Fund Description:

This fund reflects the projects funded by the \$4.1 million in Full Faith & Credit Obligations issued in March 2017.

Special Notes:

Proceeds from this debt issuance are to be used to construct and equip new classrooms and restrooms, demolish modular classroom structures, site improvements, cost of debt issuance, and if funds remain, make kitchen upgrades, locker room improvements, flooring replacement, and other facility improvements that the Board approves.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 420

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
420	R1510	INTEREST ON INVESTMENTS	45,347	9,169	1,125	500	500	500
	R1920	CONTR/DON PRIVATE SOURCES	2,299	-	-	-	-	-
	R1960	RECOV PRIOR YRS EXP	4,223	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
420	R5400	RESOURCES BEG FUND BAL	2,387,686	1,540,881	455,324	180,000	180,000	180,000
420			2,439,555	1,550,050	456,449	180,500	180,500	180,500

Functions by Account Code
Budget 2022 - 2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
420	4150	112	CLASS SALARIES	83,714	205,166	30,000	0.0	0.0	-	-	-
		114	MGR CLASSIFIED	38,974	40,738	20,500	0.2	0.0	-	-	-
		212	PERS PICKUP 6%	7,388	14,333	2,257	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	32,730	63,494	8,469	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	9,325	18,686	2,616	0.0	0.0	-	-	-
		231	WRKRS COMP	4,877	10,220	1,182	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	122	245	121	0.0	0.0	-	-	-
		240	MEDICAL	9,022	9,394	4,738	0.0	0.0	-	-	-
		241	VISION	296	316	158	0.0	0.0	-	-	-
		243	DENTAL	808	569	260	0.0	0.0	-	-	-
		244	HEALTH SAVINGS PLAN	157	157	78	0.0	0.0	-	-	-
		245	LIFE INSURANCE	187	187	266	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	450	450	450	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	1,800	171	-	0.0	0.0	-	-	-
		324	RENTALS	12,989	11,851	1,500	0.0	0.0	-	-	-
		328	GARBAGE	107	1,128	100	0.0	0.0	-	-	-
		329	OTHER PROPERTY SERVICES	18,215	-	-	0.0	0.0	-	-	-
		382	LEGAL SERVICES	2,220	-	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	48,794	4,210	20,000	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	5,508	-	100	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	4,231	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	48,324	78	10,000	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	-	-	1,500	0.0	0.0	-	-	-
		480	COMPUTER HDW	7,888	36,005	3,000	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	478,652	646,967	344,143	0.0	0.0	180,500	180,500	180,500
		530	GROUNDS IMPROVEMENT	63,487	14,448	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	-	-	5,000	0.0	0.0	-	-	-
		550	DEPREC TECH EQUIP	9,567	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	1,053	115	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2022 - 2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
420	4150	641	BANK FEES AND CHARGES	1	1	10	0.0	0.0	-	-	-
		659	OTHR INS/JUDGEMENTS	7,787	15,798	-	0.0	0.0	-	-	-
	Total Function 4150			898,673	1,094,727	456,449			180,500	180,500	180,500
	7000	820	RESERVED FOR NEXT YEAR	1,540,881	455,324	-	0.0	0.0	-	-	-
	Total Function 7000			1,540,881	455,324	-			-	-	-
Total Fund 420			2,439,555	1,550,050	456,449			180,500	180,500	180,500	
TOTAL			2,439,555	1,550,050	456,449			180,500	180,500	180,500	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

430 Henley Middle School Boiler (History Only)

Fund Description:

Board Appropriated out of the General Fund a back-up boiler and components.

Special Notes:

Klamath County School District Board of Directors approved a contribution of \$268,688 out of the General Fund.

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 430**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
430	R1960	RECOV PRIOR YRS EXP	-	1,463	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
430	R5400	RESOURCES BEG FUND BAL	220,094	38,708	-	-	-	-
430			220,094	40,171	-	-	-	-

Functions by Account Code
Budget 2022 - 2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
430	4150	383	ARCH/ENG SERVICES	17,691	-	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	325	-	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	4,013	-	-	0.0	0.0	-	-	-	
		520	BLDG ACQUISITION/IMPRVMNT	104,036	-	-	0.0	0.0	-	-	-	
		541	INITIAL ADDTL EQUIP	38,521	-	-	0.0	0.0	-	-	-	
		542	REPLACEMENT EQUIP	16,800	-	-	0.0	0.0	-	-	-	
	Total Function 4150				181,386	-	-			-	-	-
	5200	710	TRANSFERS OUT	-	40,171	-	0.0	0.0	-	-	-	
	Total Function 5200				-	40,171	-			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	38,708	-	-	0.0	0.0	-	-	-	
	Total Function 7000				38,708	-	-			-	-	-
	Total Fund 430				220,094	40,171	0			0	0	0
TOTAL				220,094	40,171	0			0	0	0	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

431 Mazama High School Tennis Courts (History Only)

Fund Description:

Board Appropriated out of the General Fund for new tennis courts.

Special Notes:

Klamath County School District Board of Directors approved a contribution of \$375,000 out of the General Fund.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 431

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
431	R1920	CONTR/DON PRIVATE SOURCES	8,000	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
431	R5400	RESOURCES BEG FUND BAL	377,687	-	-	-	-	-
431			385,687	-	-	-	-	-

Functions by Account Code
Budget 2022 - 2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
431	4150	324	RENTALS	673	-	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	5,360	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	33	-	-	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	379,620	-	-	0.0	0.0	-	-	-
		Total Function 4150			385,687	-	-			-	-
Total Fund 431				385,687	0	0			0	0	0
TOTAL				385,687	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

432 Lost River Community Center

Fund Description:

Commitment of Maintenance Staff for construction of the Lost River Community Center

Special Notes:

Lost River Community Center is a project that will be built on Lost River Jr/Sr High School property, but owned by the District. Klamath County School District committed \$800,000 to this project.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 432

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
432	R5200	INTERFUND TRANSFERS	116,090	-	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	116,090	116,090	116,090	116,090	116,090
432			116,090	116,090	116,090	116,090	116,090	116,090
Overall			116,090	116,090	116,090	116,090	116,090	116,090

Functions by Account Code
Budget 2022 - 2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
432	4150	112	CLASS SALARIES	-	-	69,654	0.0	0.0	69,654	69,654	69,654	
		212	PERS PICKUP 6%	-	-	4,179	0.0	0.0	4,179	4,179	4,179	
		216	PERS DISTRICT OPSPR	-	-	18,514	0.0	0.0	18,514	18,514	18,514	
		220	SOC SEC ADMIN	-	-	5,328	0.0	0.0	5,328	5,328	5,328	
		231	WRKRS COMP	-	-	3,135	0.0	0.0	3,135	3,135	3,135	
		240	MEDICAL	-	-	13,002	0.0	0.0	13,002	13,002	13,002	
		241	VISION	-	-	1,393	0.0	0.0	1,393	1,393	1,393	
		243	DENTAL	-	-	885	0.0	0.0	885	885	885	
	Total Function 4150				-	-	116,090			116,090	116,090	116,090
	7000	820	RESERVED FOR NEXT YEAR	116,090	116,090	-	0.0	0.0	-	-	-	
Total Function 7000				116,090	116,090	-			-	-	-	
Total Fund 432				116,090	116,090	116,090			116,090	116,090	116,090	
TOTAL				116,090	116,090	116,090			116,090	116,090	116,090	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

433 Stearns Track

Fund Description:

Donations to Stearns Elementary to help fund the installation of a track.

Special Notes:

Klamath County School District Board of Directors approved a contribution of \$50,000 towards this project as matching funds.

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 433**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
433	R1920	CONTR/DON PRIVATE SOURCES	7,812	-	70,000	70,000	70,000	70,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
433	R5400	RESOURCES BEG FUND BAL	52,138	59,950	59,950	60,000	60,000	60,000
433			59,950	59,950	129,950	130,000	130,000	130,000

Functions by Account Code
Budget 2022 - 2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
433	4150	530	GROUNDS IMPROVEMENT	-	-	129,950	0.0	0.0	130,000	130,000	130,000
	Total Function 4150			-	-	129,950			130,000	130,000	130,000
	7000	820	RESERVED FOR NEXT YEAR	59,950	59,950	-	0.0	0.0	-	-	-
	Total Function 7000			59,950	59,950	-			-	-	-
Total Fund 433				59,950	59,950	129,950			130,000	130,000	130,000
TOTAL				59,950	59,950	129,950			130,000	130,000	130,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

434 Mazama High School Gymnasium Roof (History Only)

Fund Description:

Board Appropriated out of the General Fund a replacement roof above gymnasium.

Special Notes:

Klamath County School District Board of Directors approved a contribution of \$270,000 out of the General Fund.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 434

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
434	R5400	RESOURCES BEG FUND BAL	163,719	12,906	-	-	-	-
434			163,719	12,906	-	-	-	-

Functions by Account Code
Budget 2022 - 2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
434	4150	520	BLDG ACQUISITION/IMPRVMT	150,813	-	-	0.0	0.0	-	-	-
	Total Function 4150			150,813	-	-			-	-	-
	5200	710	TRANSFERS OUT	-	12,906	-	0.0	0.0	-	-	-
	Total Function 5200			-	12,906	-			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	12,906	-	-	0.0	0.0	-	-	-
	Total Function 7000			12,906	-	-			-	-	-
Total Fund 434				163,719	12,906	0			0	0	0
TOTAL				163,719	12,906	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

438 Bonanza School Drainage Project (History Only)

Fund Description:

Board Appropriated out of the General Fund to improve Bonanza Schools drainage.

Special Notes:

Klamath County School District Board of Directors approved a contribution of \$60,000 out of the General Fund.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 438

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
438	R1990	MISCELLANEOUS	-	800	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
438	R5200	INTERFUND TRANSFERS	60,000	101,374	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	20,433	-	-	-	-
438			60,000	122,608	-	-	-	-

Functions by Account Code
Budget 2022 - 2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
438	4150	383	ARCH/ENG SERVICES	4,379	1,318	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	35,187	121,289	-	0.0	0.0	-	-	-
	Total Function 4150			39,567	122,608	-			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	20,433	-	-	0.0	0.0	-	-	-
	Total Function 7000			20,433	-	-			-	-	-
Total Fund 438				60,000	122,608	0			0	0	0
TOTAL				60,000	122,608	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

439 Chiloquin Elementary School – Repiping Project (History Only)

Fund Description:

Board Appropriated out of the General Fund to repipe Chiloquin Elementary School.

Special Notes:

Klamath County School District Board of Directors approved a contribution of \$63,000 out of the General Fund.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 439

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
439	R5200	INTERFUND TRANSFERS	63,000	-	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	18,815	8,911	-	-	-
439			63,000	18,815	8,911	-	-	-

Functions by Account Code
Budget 2022 - 2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
439	4150	324	RENTALS	202	-	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	1,506	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	255	-	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	42,222	9,783	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	122	-	0.0	0.0	-	-	-
	Total Function 4150			44,185	9,905	-			-	-	-
	5200	710	TRANSFERS OUT	-	-	8,911	0.0	0.0	-	-	-
	Total Function 5200			-	-	8,911			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	18,815	8,911	-	0.0	0.0	-	-	-
	Total Function 7000			18,815	8,911	-			-	-	-
Total Fund 439				63,000	18,815	8,911			0	0	0
TOTAL				63,000	18,815	8,911			0	0	0

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Reserve Funds

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 – 2023 Budget

602 Reserve Fund for Furniture

Fund Description:

Reserve fund for purchasing furniture.

Special Notes:

This fund provides resources to replace furniture throughout the District.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 602

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
602	R1510	INTEREST ON INVESTMENTS	206	316	200	200	200	200

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
602	R5200	INTERFUND TRANSFERS	50,000	-	100,000	50,000	50,000	50,000
	R5400	RESOURCES BEG FUND BAL	20,073	56,360	51,187	140,000	140,000	140,000
602			70,279	56,676	151,387	190,200	190,200	190,200

Functions by Account Code
Budget 2022 - 2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
602	1111	460	NONCONSUM ITEMS	5,595	4,693	62,467	0.0	0.0	76,080	76,080	76,080	
	Total Function 1111			5,595	4,693	62,467			76,080	76,080	76,080	
	1121	460	NONCONSUM ITEMS	2,529	-	29,640	0.0	0.0	38,040	38,040	38,040	
	Total Function 1121			2,529	-	29,640			38,040	38,040	38,040	
	1131	460	NONCONSUM ITEMS	5,794	796	59,280	0.0	0.0	76,080	76,080	76,080	
	Total Function 1131			5,794	796	59,280			76,080	76,080	76,080	
	7000	820	RESERVED FOR NEXT YEAR	56,360	51,187	-	0.0	0.0	-	-	-	
	Total Function 7000			56,360	51,187	-			-	-	-	
	Total Fund 602				70,279	56,676	151,387			190,200	190,200	190,200
	TOTAL				70,279	56,676	151,387			190,200	190,200	190,200

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 - 2023 Budget

603 Reserve Fund for Textbooks

Fund Description:

Reserve fund for purchasing textbooks.

Special Notes:

This fund provides resources to replace textbooks throughout the District.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 603

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
603	R5200	INTERFUND TRANSFERS	3,637	500,000	900,000	-	-	-
	R5400	RESOURCES BEG FUND BAL	-3,637	-	500,000	900,000	900,000	900,000
603			-	500,000	1,400,000	900,000	900,000	900,000

Functions by Account Code
Budget 2022 - 2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	
603	1111	420	TEXTBOOKS - NEW	-	-	613,333	0.0	0.0	413,333	413,333	413,333	
	Total Function 1111			-	-	613,333			413,333	413,333	413,333	
	1121	420	TEXTBOOKS - NEW	-	-	280,000	0.0	0.0	180,000	180,000	180,000	
	Total Function 1121			-	-	280,000			180,000	180,000	180,000	
	1131	420	TEXTBOOKS - NEW	-	-	506,667	0.0	0.0	306,667	306,667	306,667	
	Total Function 1131			-	-	506,667			306,667	306,667	306,667	
	7000	820	RESERVED FOR NEXT YEAR	-	500,000	-	0.0	0.0	-	-	-	
	Total Function 7000			-	500,000	-			-	-	-	
	Total Fund 603				0	500,000	1,400,000			900,000	900,000	900,000
	TOTAL				0	500,000	1,400,000			900,000	900,000	900,000

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

604 Reserve Fund for Equipment

Fund Description:

Reserve fund for purchasing equipment.

Special Notes:

This fund provides resources to equipment throughout the District.

**Revenue Budget
July 1, 2022 to June 30, 2023
Fund 604**

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
604	R5200	INTERFUND TRANSFERS	-	75,523	558,800	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	66,723	450,000	450,000	450,000
604			-	75,523	625,523	450,000	450,000	450,000

Functions by Account Code
Budget 2022 - 2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
604	2542	542	REPLACEMENT EQUIP	-	8,800	300,000	0.0	0.0	301,500	301,500	301,500
	Total Function 2542			-	8,800	300,000			301,500	301,500	301,500
	2543	542	REPLACEMENT EQUIP	-	-	325,523	0.0	0.0	148,500	148,500	148,500
	Total Function 2543			-	-	325,523			148,500	148,500	148,500
	7000	820	RESERVED FOR NEXT YEAR	-	66,723	-	0.0	0.0	-	-	-
	Total Function 7000			-	66,723	-			-	-	-
	Total Fund 604			0	75,523	625,523			450,000	450,000	450,000
TOTAL			0	75,523	625,523			450,000	450,000	450,000	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

605 Reserve Fund for Technology

Fund Description:

Reserve fund for purchasing technology.

Special Notes:

This fund provides resources to purchase technology throughout the District.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 605

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
605	R5200	INTERFUND TRANSFERS	-	400,000	299,000	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	390,874	459,000	459,000	459,000
605			-	400,000	689,874	459,000	459,000	459,000

Functions by Account Code
Budget 2022 - 2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
605	1111	480	COMPUTER HDW	-	-	88,117	0.0	0.0	168,612	168,612	168,612
		550	DEPREC TECH EQUIP	-	-	24,477	0.0	0.0	46,837	46,837	46,837
	Total Function 1111			-	-	112,594			215,449	215,449	215,449
	1283	480	COMPUTER HDW	-	-	127,280	0.0	0.0	243,551	243,551	243,551
		Total Function 1283			-	-	127,280			243,551	243,551
	2660	480	COMPUTER HDW	-	9,126	450,000	0.0	0.0	-	-	-
		Total Function 2660			-	9,126	450,000			-	-
	7000	820	RESERVED FOR NEXT YEAR	-	390,874	-	0.0	0.0	-	-	-
			Total Function 7000			-	390,874	-			-
	Total Fund 605				0	400,000	689,874			459,000	459,000
TOTAL				0	400,000	689,874			459,000	459,000	459,000

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2022 - 2023 Budget

606 Reserve Fund for Building / Construction Projects

Fund Description:

Reserve fund for building / construction projects.

Special Notes:

This fund provides resources to fund building / construction projects throughout the District.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 606

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
606	R5200	INTERFUND TRANSFERS	-	-	-	0	0	0
606			-	-	-	0	0	0

Functions by Account Code
Budget 2022 - 2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
606	4150	520	BLDG ACQUISITION/IMPRVMNT	-	-	-	0.0	0.0	0	0	0
Total Function 4150				-	-	-			0	0	0
Total Fund 606				0	0	0			0	0	0
TOTAL				0	0	0			0	0	0

A decorative border of colorful crayons surrounds the text. The crayons are in various colors including red, orange, yellow, green, blue, purple, pink, and light blue. They are arranged in a roughly rectangular shape, with some overlapping and pointing in different directions.

Trust Funds

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

710 Trust and Agency Funds (Lois Hartley Endowment Scholarship)

Fund Description:

Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust funds would include nonexpendable trust funds, expendable trust funds, and pension trust funds.

Special Notes:

Trust fund for Lois Hartley Endowment Scholarship Fund and any other subsequent trust type funds.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 710

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
710	R1510	INTEREST ON INVESTMENTS	2,748	957	1,000	500	500	500

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
710	R5400	RESOURCES BEG FUND BAL	166,869	164,457	165,414	162,000	162,000	162,000
710			169,617	165,414	166,414	162,500	162,500	162,500

Functions by Account Code
Budget 2022 - 2023

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/6/22

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
710	3390	374	OTHER TUITION	5,160	-	23,414	0.0	0.0	4,000	4,000	4,000
	Total Function 3390			5,160	-	23,414			4,000	4,000	4,000
	7000	820	RESERVED FOR NEXT YEAR	164,457	165,414	143,000	0.0	0.0	158,500	158,500	158,500
	Total Function 7000			164,457	165,414	143,000			158,500	158,500	158,500
Total Fund 710				169,617	165,414	166,414			162,500	162,500	162,500
TOTAL				169,617	165,414	166,414			162,500	162,500	162,500

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2022 – 2023 Budget

711 Trust and Agency Funds (Zumwalt Scholarship)

Fund Description:

Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust funds would include nonexpendable trust funds, expendable trust funds, and pension trust funds.

Special Notes:

Trust fund for Zumwalt Scholarship Fund and any other subsequent trust type funds.

Revenue Budget
July 1, 2022 to June 30, 2023
Fund 711

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
711	R1510	INTEREST ON INVESTMENTS	1,559	916	1,000	500	500	500
	R1920	CONTR/DON PRIVATE SOURCES	145,659	19,757	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
711	R5400	RESOURCES BEG FUND BAL	-	147,218	164,056	160,000	160,000	160,000
711			147,218	167,890	165,056	160,500	160,500	160,500
Overall			147,218	167,890	165,056	160,500	160,500	160,500

Functions by Account Code
Budget 2022 - 2023

Fund	Function	Acct	Acct Title	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
711	3390	374	OTHER TUITION	-	3,834	8,056	0.0	0.0	5,000	5,000	5,000
	Total Function 3390			-	3,834	8,056			5,000	5,000	5,000
	7000	820	RESERVED FOR NEXT YEAR	147,218	164,056	157,000	0.0	0.0	155,500	155,500	155,500
Total Function 7000			147,218	164,056	157,000			155,500	155,500	155,500	
Total Fund 711				147,218	167,890	165,056			160,500	160,500	160,500
TOTAL				147,218	167,890	165,056			160,500	160,500	160,500

A decorative border of colorful crayons surrounds the text. The crayons are in various colors including red, orange, yellow, green, light blue, dark blue, pink, purple, and red. They are arranged in a roughly rectangular shape, with some overlapping and some pointing in different directions.

Summary Information

**KLAMATH COUNTY SCHOOL DISTRICT
BUDGETED CHANGE IN FUND BALANCE
General Fund 2022 - 2023**

	Budgeted Amounts
Beginning Fund Balance, July 1, 2022	4,184,254
Revenues	90,584,766
Expenditures excluding Ending Fund Balance and Contingency	<u>87,676,636</u>
Net Change in financial position	2,908,130
Ending Fund Balance plus Contingency, June 30, 2023	<u><u>7,092,384</u></u>

**KLAMATH COUNTY SCHOOL DISTRICT
BUDGETED EXPENDITURES BY MAJOR FUNCTION AND MAJOR OBJECT
General Fund 2022 - 2023**

		Major Function								Totals Percent	
		1XXX Instruction	2XXX Support Services	3XXX Enterprise Community Services	4XXX Facilities Construction	51XX Other Debt Service	52XX Transfers	6XXX Other	7XXX Other		
Major Objects											
1XX	Salaries	27,631,969	15,771,113	-	-	-	-	-	-	43,403,082	45.8%
2XX	Benefits	16,215,031	10,424,869	-	-	-	-	-	-	26,639,900	28.1%
3XX	Services	2,896,670	4,863,359	-	-	-	-	-	-	7,760,029	8.2%
4XX	Supplies	1,568,484	2,321,108	-	-	-	-	-	-	3,889,592	4.1%
5XX	Capital	32,500	1,721,000	-	-	-	-	-	-	1,753,500	1.9%
6XX	Other Insurance-Loans	51,025	1,086,202	-	-	1,468,873	-	-	-	2,606,100	2.7%
7XX	Transfers	-	-	-	-	-	1,624,434	-	-	1,624,434	1.7%
8XX	Contingencies	-	-	-	-	-	-	6,092,384	1,000,000	7,092,384	7.5%
Totals		48,395,679	36,187,651	-	-	1,468,873	1,624,434	6,092,384	1,000,000	94,769,020	100%
Percent		51.1%	38.2%	0.0%	0.0%	1.5%	1.7%	6.4%	1.1%	100%	

KLAMATH COUNTY SCHOOL DISTRICT
FUND SUMMARY PAGE
July 1, 2022 - June 30, 2023

Fund Group	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budgeted	2022-2023 Proposed	2022-2023 Approved	2022-2023 Adopted
100	General Fund	82,326,037	88,868,842	100,497,354	94,769,020	94,769,020	94,769,020
200	Special Revenue Funds	17,299,077	20,916,128	53,794,848	45,934,565	45,934,565	45,934,565
301	Debt Service Fund	3,102,375	2,986,077	3,221,277	2,455,975	2,455,975	2,455,975
302	Debt Service Fund	-	-	1,110,192	1,068,022	1,068,022	1,068,022
310	Debt Service Fund	1,196,850	1,289,097	1,394,953	1,313,856	1,313,856	1,313,856
312	Debt Service Fund	1,414,276	1,566,877	1,718,877	1,644,055	1,644,055	1,644,055
400	Capital Projects Funds	3,568,423	1,920,589	711,399	426,590	426,590	426,590
600	Reserve Funds	70,279	1,032,199	2,866,783	1,999,200	1,999,200	1,999,200
710	Trust Fund	169,617	165,414	166,414	162,500	162,500	162,500
711	Trust Fund	147,218	167,890	165,056	160,500	160,500	160,500
Total		109,294,152	118,913,113	165,647,153	149,934,283	149,934,283	149,934,283