

**KLAMATH COUNTY SCHOOL DISTRICT**



**PROPOSED BUDGET**

Fiscal Year 2024 - 2025

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*Inspiring Today's Students to Meet Tomorrow's Challenges*

KLAMATH COUNTY SCHOOL DISTRICT  
Proposed Budget Document 2024 - 2025  
TABLE OF CONTENTS

BUDGET INTRODUCTION

Budget Committee	I
School Principals	II
Budget Message	III
Budget Calendar	XIV

LEGAL INFORMATION

Notice of Budget Committee Meeting	XV
------------------------------------	----

GENERAL FUND

Revenues	1
Expenditures	4
<i>Fund 100</i>	
1111 Primary Programs K - 6	13
1113 Elementary Extra Curricular	16
1121 Middle/Junior High Programs	18
1122 Middle/Jr. High Extra Curricular	21
1131 High School Programs	23
1132 High School Extra Curricular	26
1140 Pre-Kindergarten Programs	29
1210-1292 Special Programs	31
1410-1490 Summer School Programs	56
2110-2190 Student Support	68
2211-2240 Instructional Staff	84
2310-2321 Board of Education Services	97
2410 School Administration	102
2520-2574 Business Services	105
2610-2660 Central Services	130
2700 Supplemental Retirement	146
3300-3390 Community Services	148
3500 Custody and Care of Children Services	154
4150 Building Acquisition, Construction, and Improvement Services	156
5110-5118 Debt Services	158
5200 Transfer of Funds	172

6000	Contingencies	174
7000	Unappropriated Ending Fund Balance	176

SPECIAL REVENUE FUND

Revenues		
Expenditures		
202-203	Title I A	178
205	ID ESS/Federal School Improvement CSI & TSI	180
207	Department of Human Services -Tutoring	193
208	SOESD Migrant Afterschool Title I C/ SOESD PAC Meeting	201
209	Migrant Summer School Title I C	205
211	Latino Student Union (LSU)	208
212	IDEA PART B 611	211
214	Safe School Culture Grant	215
215	<i>History Only</i> - IDEA PART B - American Rescue Plan	218
216	School Library Grant	222
217	Extended Assessment	225
219	Early Indicator and Intervention	228
220-222	Title III Language Instruction	231
223	<i>History Only</i> - CARES Act	234
224	TAPP Grant	237
225	Oregon State Apprenticeship and Training Council	243
226	<i>History Only</i> - ARPA Grant	247
227	Title IV, Part A - Student Support and Academic Enrichment	251
228	Early Literacy	254
229	<i>History Only</i> - Title IV, Part A - Student Support and Academic Enrichment	257
230	<i>History Only</i> - IDEA PART B - Section 611 ARP	261
232	State Summer Learning	264
233	Title VII Indian Education	267
234	McKinney – Vento Homeless Act	270
236-237	Title VI Rural / Low Income Schools	275
239	IDEA PART B Section 619	278
240	Latinx Student Success	282
241	Gear Up - Gilchrist	288
242	Gear Up - Lost River	291
244	Gear Up - Bonanza	295
245-246	Title IIA Quality Teachers	298
		301
		304

247	Jumpstart Kindergarten	309
248	Medicaid Reimbursement	312
251	SIA (Student Investment Account)	315
252	Measure 98	328
254	CARES II / ESSER II	336
255	<i>History Only</i> - ESSER Summer School	342
256	ESSER III	346
257	<i>History Only</i> - ODE Education Staff Retention & Recruitment Grants	353
259	Basin Partner Internship	358
260	ARP - HCY I	361
261	<i>History Only</i> - Inflexion / makeSpace	364
262	Oregon State University Smile Grant	367
263	<i>History Only</i> - Farm to School with OSU	370
264	CTE Revitalization	373
265	CTE Career Pathways	376
266	Farm to School Grant	379
268	Greg Lane Memorial Scholarship	382
269	Klamath County School District - Administrator's Scholarship	385
270	ARP - HCY II	388
271	AVID Nike Grant - Chiloquin High School / Gilchrist Jr. Sr. High School	391
272	Aspire - Chiloquin / Bonanza / Mazama / Lost River High Schools	394
273	Professional Development	397
274	Measure 99 - Outdoor School	400
275	Food Services	403
276	ORTIi	407
277	<i>History Only</i> - COVID-19	410
278	Miscellaneous Grants	413
279	Special Projects Budget Authority	417
280	Student Body Funds	420
281	Student Body Athletic Funds	423
282	State of Oregon - Mini Grants	426
283	Student Success Act (SSA) - Summer Program at Gilchrist Elementary	429
284	Oregon Community Foundation - Gilchrist Afterschool Program	433
285	Senate Bill 1149 - 2011 Forward	438
286	Facilities Improvement Fund - Construction Excise Tax	441
287	<i>History Only</i> - Oregon Community Foundation - Chiloquin Afterschool Program	444
288	Bonanza Elementary SSA Summer Grant	447

290	History Only - Farm to School Education	450
291	Gilchrist R. James Discretionary	453
292	Klamath Falls City Schools / Klamath Community College Adult Ed	456
293	Southern Oregon ESD Autism Grant	459
294	Preschool Promise Grant - Gilchrist Elementary	462
295	Local Food for Schools	466
296	Food Equipment	469
297	Seismic Rehabilitation Grants	472
299	Transportation Depreciation Fund	475

DEBT SERVICE FUNDS

301	2013 General Obligation Bonds	478
302	2013 General Obligation Bonds - Refinance	481
310	Long Term Debt Service - QSCB 2010	484
312	Long Term Debt Service - QSCB 2012B	487

CAPITAL PROJECTS FUND

401	Capital Projects Fund - Construction Projects FY 23-24	490
402	Capital Projects Fund - Chiloquin High School Gym Construction	493
403	Capital Projects Fund - Construction Projects FY 24-25	496
404	Capital Projects Fund - Bonanza High School Gym Construction	499
420	Capital Projects Fund - FF & C Obligations - Series 2017	501
432	Capital Projects Fund - Lost River Community Center	504
433	Capital Projects Fund - Stearns Elementary Track	507
439	History Only - Chiloquin Elementary - Repiping Project	510

RESERVE FUND

602	Reserve Fund for Furniture	513
603	Reserve Fund for Textbooks	516
604	Reserve Fund for Equipment	519
605	Reserve Fund for Technology	522
606	Reserve Fund for Building / Construction Projects	525

TRUST FUND

710	Trust and Agency Funds - Hartley	528
711	Trust and Agency Funds - Zumwalt	531

SUMMARY INFORMATION

Summary Information

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KLAMATH COUNTY SCHOOL DISTRICT  
BUDGET COMMITTEE

2845 Greensprings Drive – Klamath Falls, OR 97601

BUDGET COMMITTEE FOR FISCAL YEAR 2024 - 2025

BOARD OF DIRECTORS

John Rademacher  
Brooke Kliewer  
Marc Staunton  
Steve Lowell  
Jill O'Donnell

POSITION

Position 1 Chiloquin / Gilchrist  
Position 2 Henley Elem. / Keno  
Position 3 Bonanza / Lost River  
Position 4 Ferguson / Shasta  
Position 5 Peterson / Stearns

TERM EXPIRES

June 30, 2027  
June 30, 2025  
June 30, 2025  
June 30, 2027  
June 30, 2025

APPOINTED BUDGET COMMITTEE MEMBERS

Diana Otero  
Bill Jennings  
Jacen Jesperson  
Melonie Parrish  
Tonia Miller

Position 1 Chiloquin / Gilchrist  
Position 2 Henley Elem. / Keno  
Position 3 Bonanza / Lost River  
Position 4 Ferguson / Shasta  
Position 5 Peterson / Stearns

June 30, 2026  
June 30, 2025  
June 30, 2024  
June 30, 2026  
June 30, 2024

Glen Szymoniak, Superintendent

Janet Melsness, Deputy Clerk / Budget Officer

ADMINISTRATION

Glen Szymoniak, Superintendent  
Janet Melsness, Director of Business Services  
Jamie Ongman, Director of Human Resources  
Doris Ellison, Director of Elementary Curriculum  
Jeff Bullock, Director of Secondary Curriculum  
David Marshall, Director of Special Services

# KLAMATH COUNTY SCHOOL DISTRICT

## SCHOOL PRINCIPALS FOR FISCAL YEAR 2024 - 2025

<u>SCHOOL NAME</u>	<u>SCHOOL PRINCIPAL</u>
Bonanza Jr/Sr High School	Jordan Osborn
Bonanza Elementary	Jessica DeLonge
Brixner Jr High School	Travis Fast
Chiloquin Elementary	Rita Hepper
Chiloquin Jr/Sr High School	Ruben Paschal
Falcon Heights Academy/ Great Basin Homeschool Center	Joe Tacchini
Ferguson Elementary	Heidi Friend (Effective 7/1/2024)
Gearhart Elementary	Jessica DeLonge
Gilchrist Schools	Jon Richards (Effective 7/1/2024)
Henley Elementary	Jennifer Witt
Henley High School	Jesse Hamilton
Henley Middle School	Kathleen Todd (Effective 7/1/2024)
Keno Elementary	Sarah Shively
Klamath County Transitions Program	Randy Denson
Lost River Jr/Sr High School	Jana Dunlea (Effective 7/1/2024)
Malin Elementary	Margaret McCadden
Mazama High School	Jennifer Hawkins
Merrill Elementary	Margaret McCadden
Peterson Elementary	Renee Criss
Shasta Elementary	Randy Rose
Stearns Elementary	Janell Preston



# BUDGET INTRODUCTION

Klamath County School District  
Budget Message  
Fiscal Year 2024-25

Introduction

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

Welcome to the Fiscal Year 2024-25 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 proposed budget estimates are hereby submitted for your approval. We believe that the Budget Message, the proposed FY 2024-25 budget, other supporting materials and information, and the Budget Committee meetings will assist you in understanding the District's financial plans for serving students throughout our district.

During the 2023-24 school year, the Klamath County School District used 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, to complete several capital projects (see below). The District has focused its ESSER funds on capital projects, not hiring additional employees because the ESSER funding is not renewed in future years. Also note, that later in the budget you will see where the District is investing Student Investment Account (SIA) funds in to hiring staff, not into projects, because these funds are sustainable.

Klamath County School District saw numerous accomplishments in FY 2023-24 including:

- 1) With an allocation of \$25 million in ESSER funds, the District completed or is in the process of completing the following:
  - a. New gymnasiums at Bonanza and Chiloquin. *(Note: Due to expenditure of fund deadlines, ESSER funds allocated for the completion of the Chiloquin gymnasium have been moved to fund current instructional learning positions. Those funds have been moved to Fund 402 and allocated to finish construction of the Chiloquin gymnasium in the 2024-25 budget cycle.)*
  - b. Two new turf football fields at Mazama and Chiloquin
  - c. A six-classroom addition at Shasta Elementary School
  - d. An ADA-accessible 200-meter track at Stearns Elementary School
  - e. A new 3,700-square-foot Construction Trades Building at the Henley Complex that provides space and equipment for pre-apprenticeship construction programs for middle school and high school students.
  - f. A new greenhouse at Henley High School for agriculture, plant, and food science programs.
  - g. Construction of the Lost River Community Center
  - h. HV AC control upgrades for several schools
  - i. Restroom renovations
  - j. Chiloquin flooring

- 2) Expansion of Career and Technical Education programs with district general fund dollars and state and BOLI (Bureau of Labor and Industries) grants. This expansion includes new community partnerships with industry and pathways into pre-apprenticeship programs.
  - a. New CTE programs in 2023-24:
    - i) Lost River Jr/Sr High Construction/Pre-Apprenticeship
    - ii) Bonanza Jr/Sr High Construction/Pre-Apprenticeship (They hired an 1.0 FTE to teach ½ time ag mechanics and ½ time construction)
    - iii) Lost River Jr/Sr High Education/Pre-Teaching
    - iv) Bonanza Lost River Jr/Sr High Education/Pre-Teaching
    - v) Henley Jr/Sr High Construction/Pre-Apprenticeship
    - vi) Bonanza Jr/Sr High added agriculture mechanics (Hired a 1.0 FTE to teach ½ time agriculture mechanics and ½ time construction)
  - b. CTE BOLI and state revitalization grants for 23-24:
    - i) \$98,200 BOLI Future Ready Oregon Grant to buy tools and equipment for Henley High Construction/Pre-Apprenticeship
    - ii) \$250,000 Oregon Dept. of Education CTE Revitalization Grant for Mazama Manufacturing to update the manufacturing facility and prepare to split the program into 2 separate programs for the 24-25 school year (Manufacturing and Construction/Pre-Apprenticeship)
    - iii) \$250,000 Oregon Dept. of Education CTE Revitalization Grant for Bonanza Construction to update and improve their Ag-Mechanics shop space and buy tools and equipment to start the construction program.
    - iv) \$200,000 BOLI Future Ready Oregon Grant to buy tools, consumables, supplies, and equipment for Bonanza Jr/Sr High Construction/Pre-Apprenticeship program
    - v) \$28,200 BOLI Future Ready Oregon Grant to buy tools, consumables, supplies and equipment for Mazama High School manufacturing facility
- 3) The district budgeted \$250,000 from general funds in 2023-24 for the construction of a concession stand/restroom building on the Henley High School campus. Construction is under way and completion is expected in spring 2024.
- 4) This is the 10th year for the Community Eligibility Provision (CEP) program, which provides funding for student meals. 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.
- 5) This is the fourth year the district has paid for school supplies for all elementary school students.
- 6) The district expanded its Farm to School program, adding a second position of education coordinator. The education coordinator works with the Farm to School procurement coordinator to ensure curriculum standards in science are taught as part of the nutrition lessons to students in all of our elementary schools. The program in 2023-24 increased the number of hyper/local and local producer contracts from 9 to 15.

- 7) The District graduation rate for 2022-23 was 79.90% and the five-year completer rate was 85.8%. While these rates are lower than rates realized prior to the COVID 19 pandemic, but show strong increases over those during the pandemic. The District continues to focus on graduation and completion programs for its students. (Of note: Five of our high schools boasted graduation rates above 90% in 2023 and one of those – Bonanza Junior/Senior High School – hit a perfect graduation rate of 100%.)
- 8) The District continues to partner with Oregon Tech to offer students at Mazama High School the opportunity to participate in a STEM&M program. A second partnership with Oregon Tech provides students at Lost River and Mazama an opportunity to participate in the Jump into Business program. The STEM&M program provides students coursework in the sciences, technology, engineering, math and medicine areas. Jump into Business is a pathway into the Oregon Tech business degree programs. Both programs provide students with scholarships to Oregon Tech after high school graduation.
- 9) Students involved in academic groups, such as FBLA, FFA, HOSA, DECA, and robotics placed at state, many subsequently qualifying for nationals.
- 10) Sports teams and individuals placed in conference and district athletic competitions, resulting in participation at the state level. The Lost River 1A (8-man) and Henley (4A) football teams won the OSAA State Football Championships. The Henley girls' basketball team won the 4A OSAA State Girls Basketball Championship trophy.
- 11) The District was the recipient of two seismic grants for the following projects
  - a) \$2,409,410 for Keno Elementary for structural upgrades throughout the building. Work will be done in the summer of 2024.
  - b) \$2,499,640 for Chiloquin Elementary for structural upgrades in the main building. Work is scheduled to begin in the summer of 2025.
- 12) The Oregon Corporate Activity Tax (CAT) provides revenues for SIA. The revenues received by the state have consistently exceeded projection. The SIA funding the District receives from the state are sustainable each year so we invest funding into employees with a focus on improving student outcomes. Based on public input and student performance data, the District is committed to using these funds for counselors and other social emotional supports for students as well as providing small group instruction and project-based learning at the elementary level. With SIA funds the District in 2022-23 hired 13.5 FTE positions to provide project-based learning and small group instruction. The 2024-25 budget reflects that continued investment.
- 13) Business Services was awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 10th year in a row for the FY 2021-22 Annual Comprehensive Financial Report (ACFR).

Explanation of the Budget Document

The budget document contains the actual revenues and expenditures for FY 2021-22 and FY 2022-23; the budgeted revenues and expenditures for the current year's adopted budget, FY 2023-24, with any permissible adjustments; and the proposed budget for FY 2024-25. This year's budget document also includes individual budget sheets for Special Revenue 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 \$185,142,207. This is a decrease of \$4,419,899 from the current fiscal year budget. This overall decrease is primarily attributable to the conclusion of ESSER funding spread out from FY 21 – FY 24. 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 2024 with the Board of Directors adopting the Budget Calendar. The Board subsequently provided Administration with their FY 2024-25 budget priorities at the Feb. 15, 2024, board meeting (board priorities are summarized later in this document). 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. State School Fund revenue is estimated based upon a variety of factors: 1) funding for K-12 is at \$10.2 billion for the biennium; 2) enrollment includes an addition of 124 students in our district with statewide enrollment fairly flat; and 3) a small allocation of Secure Rural Schools funds. Final state funding for the 2023-25 biennium has been passed by the Legislature with \$10.2 billion with the typical 49%/51% split. Departments were instructed to budget at a flat level as for FY 2024-2 with minimal increases for inflationary costs. 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, 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 is expected at the June 20, 2024, board meeting.

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 \$17,901,344. Assessed property values for FY 2023-24 increased 4.89% as compared to a 1.98% increase for FY 2022-23.

Current property taxes are estimated to increase 2.0% for FY 2024-25, 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 3.82% 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 17.70% 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 Occupations program. Intermediate Sources provide approximately 1.67% of General Fund resources.

### C. Revenue from State Sources

State revenues comprise approximately 61.51% of the General Fund's budgeted resources as compared to 61.51% for FY 2023-24. State funding for Oregon's school districts for the last few biennia is as follows:

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
Fiscal Years 2023-25	\$10,200 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 2023-25 biennium was strenuously debated in the Oregon Legislature. The original recommend allocation for the 2023-25 biennium provided by the Oregon Department of Administrative Service was \$9.5 billion. The Governor proposed a \$10.2 billion State School Fund Allocation that is being adopted by the Legislature. The General Fund budget is being based on this allocation.

### 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. Federal Forest Fees have provided critical dollars for education with the following allocations:

FY 2011-12	\$1,264,284
FY 2012-13	\$1,220,812
FY 2013-14	\$1,202,401
FY 2014-15	\$1,082,123
FY 2015-16	\$1,065,964
FY 2016-17	\$89,238
FY 2017-18	\$1,047,060
FY 2021-22	\$1,041,437
FY 2022-23	\$1,075,116
FY 2023-24	\$1,000,000 (estimated)
FY 2024-25	\$1,000,000 (estimated)

Federal sources account for approximately .82% of the General Fund's budgeted resources. The District is projecting a decrease in Federal Forest Fees will 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 2024-25 is anticipated at \$7,535,549. Other Revenue constitutes 14.7 % 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 48.12% of the General Fund's budget as compared to 51.16% for FY 2023-24. The decrease in instructional costs is primarily driven by other funding sources made available through the state. PERS rates increased by the biennium 1.04% for Tier I/Tier 2 employees and 1.31% for OPS RP staff as well increases in the unemployment 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 2024-25 budget, which are assisting with reduced fuel costs.

Support Services expense is budgeted at 37.45% of the General Fund, a decrease from 39.91% for FY 2024-25.

#### C. Community Services

The District plans to continue its childcare program to offer resources for KCSD staff in need of childcare services. Currently, the District offers childcare programs through Viking Babies for students with or expecting a child. The programs offer students an opportunity to gain experience in childcare before and after the birth. The space is limited but if there is available space, staff are allowed to make use of the services at a reasonable rate. In 2023-24 the District expanded the program to allow for additional staff children to be in the program as a recruiting and retention incentive. Renovations were done at a modular building at Shasta Elementary to house 2- and 3-year-olds with infants remaining at the Viking Babies building located on the Mazama High School campus. The expansion allowed for 20-30 additional spaces for staff children. The estimated operating costs were included in the 2024-25 budget and consist of 4.5 FTE staff and operating expenses. The total estimate is \$310,521 or .25% of the General Fund Budget.

#### D. Facilities Acquisition and Improvement

The District has made changes to the budget for reserve accounts associated to construction projects. You will see later in the budget the construction projects planned and approved by the Board of Directors for 2024-25 is inclusive in the Fund 4xx streams.

#### E. Debt Service

The expenditures for Debt Service, both principal and interest, are estimated at 1.21 % of the General Fund, a decrease from 1.41% for FY 2023-24. The decrease is attributed to the completion of the 2013 General Obligation Bond refunding and lower expenditures on the 2021 refunding bond. 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.

#### F. Transfer of Funds

Transfer of Funds (Interfund Transfers) comprises 5.95% of the General Fund's budget. Transfers include the following funds as outlined below:

- Special Revenue Fund #211 – Latino Student Union – \$1832.83
- Special Revenue Fund #224 – TAPP - \$8927.00
- Special Revenue Fund #244 – Gear Up Bonanza \$6535.27
- Special Revenue Fund #273 - Professional Development - \$100,000
- Debt Service Fund #310 - Sinking Fund for QSCB 2010 - \$303,500
- Debt Service Fund #312-Sinking Fund for QSCB 2012 - \$244,080
- Construction Fund #402 – Chiloquin Gym - \$1,000,000
- Construction Fund #403 – Construction Project FY 2024-25 - \$1,982,500
- Construction Fund #432 – Lost River Community Center - \$571,420
- Reserve Fund #602 – Furniture Reserve - \$100,000
- Reserve Fund #603 – Textbook Reserve - \$1,000,000
- Reserve Fund #605 – Technology Reserve - \$1,422,071

Klamath County School District is contractually obligated to provide \$100,000 annually for teacher professional development.

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 2023-24 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 Construction Fund reserve was established to help offset the increasing capacity needs of the District.

#### G. Contingencies

School districts may incur expenditures not anticipated during the budget process. Contingency is budgeted in the amount of

\$7,535,549 or 6.19% of the General Fund's budget, down from 9.46% for FY 2023-24. 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 Feb. 15, 2024, board meeting. Some of these priorities were continued focus on reduced class sizes, retaining the pre-school programs and the Play 2 Learn programs, and expanded elementary curriculum as well as continued Career and Technical Education (CTE) programs and facility upgrades at smaller outlying schools. Other priorities included continuation of the free meal program, teacher mentoring program, and expansion of healthier lunch and breakfast meal options.

Beginning with the 2023-24 fiscal year, the Oregon Paid Family Medical Leave (PFML) act requirements is in place. The PFML plan offers leave for employees beyond leave provided by the district. Leave can be used for items similar to the district plans, the Oregon Family Leave Act, or the Family Medical Leave Act. Per the program, the district contributes .4% of 1 % of total wages and the employee contributes .6% of every 1 % of total wages. The funds are held in a trust until the employee makes a request for the PFML at which time, approved leave will be paid to the employee. Based on the payroll cost projections for the 2024-25 fiscal year, the district contribution is estimated to be \$254,000.

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>	Tier 1 / 2 <u>Rate</u>	OPSRP <u>Rate</u>
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
2023-25	27.87	25.03

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% Pickup	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	
2023-24**	\$2,632,320.50	\$2,802,479.21	\$8,664,380.89	\$14,099,180.60	\$862,125.60	

\*\*Current estimate for FY 2023-24 based on expenses already incurred and encumbered for the fiscal year.

Currently, Oregon's investment in K-12 education is 39th in the nation, a decline from its previous position at 34th 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 approaching 20%, Unemployment Insurance increase of 100%, and, maintaining sufficient ending fund balance.

The FY 2024-25 Proposed Budget is hereby submitted for your consideration.



Glen Szymoniak  
Superintendent



Janet Melsness  
Budget Officer/Director of Business Services

Dated: April 26, 2024

**Klamath County School District  
Adopted 2024 - 2025 Budget Calendar – June 20<sup>th</sup> Adoption**

January 15, 2024 <i>Monday</i>	Budget materials submitted to principals, supervisors and Cabinet.
January 18, 2024 <i>Thursday</i>	School Board Meeting – Adopt 2024 – 2025 budget calendar.
February 2, 2024 <i>Friday</i>	All budget pages due from administrators, principals and supervisors.
February 15, 2024 <i>Thursday</i>	Board to establish budget priorities.
April 19, 2024 <i>Friday</i>	Publish first NOTICE OF BUDGET COMMITTEE MEETING. ORS 294.426 (five to thirty days before budget meeting)
April 26, 2024 <i>Friday</i>	Proposed budget available to the public.
April 26, 2024 <i>Friday</i>	Publish second NOTICE OF BUDGET COMMITTEE MEETING. ORS 294.426 (five to thirty days before budget meeting)
May 2, 2024 <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 9, 2024 <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 2 <sup>nd</sup>
May 15, 2024 <i>Wednesday</i>	Submit "List of Planned Public Improvements" to BOLI (30 days prior to budget adoption)
May 16, 2024 <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 9 <sup>th</sup>
June 5, 2024 <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 20, 2024 <i>Thursday</i>	SCHOOL BOARD MEETING. Enact resolutions adopting the budget, making the appropriations, categorizing and declaring tax levy. ORS 294.456
June 20, 2024 <i>Thursday</i>	PUBLIC HEARING ON THE APPROVED BUDGET: shall be conducted by a quorum of the Board.
July 12, 2024 <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

# LEGAL INFORMATION



**ADVERTISING PROOF**

PO Box 788  
 2701 Foothills Blvd. 97603,  
 Klamath Falls, OR 97601  
 Ph. (541) 331-6473 Fax: (907) 452-5054

BILLING DATE.	ACCOUNT NO.
04/18/24	37757

MELSNES JANET  
 KLAMATH CO SCHOOL DISTRICT  
 2845 GREENSPRINGS DR  
 KLAMATH FALLS. OR 97601

AD #	DESCRIPTION	START	STOP	TIMES	AMOUNT
504568	24186 Budget Meeting	04/20/24	04/24/24	4	\$331.99

**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, 2024 to June 30, 2025, will be held at Klamath County School District, 2845 Greensprings Drive, Klamath Falls, Oregon. The meeting will take place on May 2, 2024 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 9, 2024 at 5:00 p.m. and May 16, 2024 at 7:00 p.m. A copy of the budget document may be inspected or obtained on or after April 26, 2024 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 [blands@kcsd.k12.or.us](mailto:blands@kcsd.k12.or.us). Comments must be received by 12 pm (noon) on May 2, 2024, to allow adequate time for processing. Clearly label the subject line "Budget Hearing 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. #24186 April 20, 24, 2024

XV

**Payments:**

Date	Method	Card Type	Last 4 Digits	Check	Amount
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Discount:	\$0.00	Gross:	\$331.99
Surcharge:	\$0.00	Paid Amount:	\$0.00
Credits:	\$0.00		
		<b>Amount Due:</b>	<b>\$331.99</b>

*We Appreciate Your Business!*

GENERAL FUND

FUND 100



**Klamath County School District**  
**Ad Valorum Tax Education Limitations 2020-21**  
\$4.0519 / \$1,000 of assessed value

**1000 - Revenue from Local Sources**

Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
R1111	CUR YR TAXES	16,394,508	16,517,313	17,901,344	18,285,374	-	-
R1112	PRIOR YR TAXES	963,478	445,711	1,128,297	550,000	-	-
R1113	CNTY SALES/BACK TAXES	185,834	169,176	90,000	180,000	-	-
R1190	PNLTY/JINT ON TAXES	-	762	1,000	500	-	-
R1311	INDIVIDUAL TUITION	-	-	2,000	2,000	-	-
R1411	TRANSP FEES INDIV	1,672	5,249	5,300	5,500	-	-
R1412	TRANS FEE OTH DIST WITHIN	-	10,211	10,500	5,000	-	-
R1413	TRANS FEE OTH DIST OUTSID	-	1,016	1,500	1,500	-	-
R1510	INTEREST ON INVESTMENTS	114,442	499,925	500,000	875,000	-	-
R1511	DIVIDENDS	155,579	40,209	68,000	68,000	-	-
R1700	EXTRACURRICULAR ACTIVITIE	42,544	104,214	110,000	110,000	-	-
R1710	ADMISSIONS	66,506	88,276	90,000	100,000	-	-
R1790	OTH CURRICULAR ACTIVITIES	35,000	114,952	116,000	120,000	-	-
R1795	COFFEE CART REVENUE	17,388	17,792	20,000	20,000	-	-
R1800	VIKING BABIES	30,016	57,091	60,000	125,000	-	-
R1900	OTH REV LOCAL SOURCES	-	3,083	3,500	3,500	-	-
R1910	RENTALS	79,224	21,153	35,000	25,000	-	-
R1920	CONTR/DON PRIVATE SOURCES	51,471	3,000	3,000	5,000	-	-
R1940	SVCS OTH LOCAL EDUCA AGEN	16,500	20,000	22,000	20,000	-	-
R1960	RECOV PRIOR YRS EXP	110,067	9,576	20,000	20,000	-	-
R1980	FEES CHARGED TO GRANTS	735,051	529,504	550,000	550,000	-	-
R1990	MISCELLANEOUS	358,820	183,392	200,000	200,000	-	-
R1993	E-RATE	133,984	-	250,000	300,000	-	-
<b>1000 - Revenue from Local Sources</b>		<b>19,492,084</b>	<b>18,841,604</b>	<b>21,187,440</b>	<b>21,571,374</b>	<b>0</b>	<b>0</b>

**2000 - Revenue From Intermediate Sources**

**Klamath County School District  
Ad Valorem Tax Education Limitations 2020-21  
\$4.0519 / \$1,000 of assessed value**

Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
R2101	CO SCHOOL FUNDS	115,826	210,514	210,683	215,000	-	-
R2199	OTHER INTERMED SRCS	179,307	32,793	20,000	20,000	-	-
R2800	REVENUE LIEU TAXES	19,479	9,960	15,000	15,000	-	-
R2910	ESD PASS THROUGH	1,886,299	2,100,575	1,787,650	1,780,000	-	-
<b>2000 - Revenue From Intermediate Sources</b>		<b>2,200,911</b>	<b>2,353,841</b>	<b>2,033,333</b>	<b>2,030,000</b>	<b>0</b>	<b>0</b>

**3000 - Revenue From State Sources**

Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
R3101	SSF- GEN SUPPORT	64,620,190	70,534,717	74,880,185	77,364,598	-	-
R3103	COMMON SCH FUND	766,759	924,783	924,783	1,000,000	-	-
R3104	CNTY TIMBER ST MNGD	167,844	367,547	370,000	410,000	-	-
R3199	UNRESTR GRANT OTHER	71,613	204,918	205,000	210,000	-	-
R3299	RESTR GRANTS OTHER	582,012	15,373	-	20,000	-	-
R3990	MISC STATE FUNDS	-	21,406	-	-	-	-
<b>3000 - Revenue From State Sources</b>		<b>66,208,418</b>	<b>72,068,743</b>	<b>76,379,968</b>	<b>79,004,598</b>	<b>0</b>	<b>0</b>

**4000 - Revenue From Federal Sources**

Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
R4100	UNRESTRICT REV FED GOV	-	-	30,000	30,000	-	-
R4300	RESTRICT REV FED GOV	368,628	-	50,000	50,000	-	-
R4500	RESTR REV FED GOV TO STAT	9,949	19,100	52,000	20,000	-	-
R4501	QSCB INTEREST	209,450	156,648	210,000	210,000	-	-
R4801	FED FOREST FEES	1,041,437	989,427	1,000,000	1,000,000	-	-
<b>4000 - Revenue From Federal Sources</b>		<b>1,629,465</b>	<b>1,165,175</b>	<b>1,342,000</b>	<b>1,310,000</b>	<b>0</b>	<b>0</b>

**5000 - Revenue From Other Sources**

**Klamath County School District**  
**Ad Valorem Tax Education Limitations 2020-21**  
\$4.0519 / \$1,000 of assessed value

Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
R5200	INTERFUND TRANSFERS	640,066	-	890,099	740,433	-	-
R5300	SALE COMP LOSS FXD ASSETS	16,214	86,978	25,000	50,000	-	-
R5400	RESOURCES BEG FUND BAL	-	17,809,295	22,321,738	17,114,605	-	-
<b>5000 - Revenue From Other Sources</b>		<b>656,280</b>	<b>17,896,274</b>	<b>23,236,837</b>	<b>17,905,038</b>	<b>0</b>	<b>0</b>
<b>Summary</b>		<b>90,187,158</b>	<b>112,325,637</b>	<b>124,179,578</b>	<b>121,821,009</b>	<b>0</b>	<b>0</b>

**Functions Overview**  
July 1, 2024 to June 30, 2025

**KLAMATH COUNTY SCHOOL DISTRICT**

Fund	Fund / Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1111 - Primary Prog (K-6)	18,987,491	19,753,810	20,956,961	204.70	201.10	22,734,787	-	-
	1113 - Elem X-Curr	58,122	62,540	72,389	-	-	70,315	-	-
	1121 - Mi/Jr High Prog (7-8)	4,750,320	5,098,590	5,223,936	52.90	54.70	6,343,134	-	-
	1122 - Mi/Jr High X-Curr	222,881	245,755	415,674	-	-	432,646	-	-
	1131 - High Schl Prog (9-12)	10,714,565	10,818,877	11,289,216	100.50	105.40	13,125,152	-	-
	1132 - High Schl X-Curr	1,440,729	1,576,887	2,085,332	-	-	2,575,462	-	-
	1140 - Pre K Program	27,858	21,585	30,000	-	-	-	-	-
	1210 - Talented & Gifted	90,340	207,454	229,786	3.00	2.00	244,184	-	-
	1221 - Learning Centers - Bridges	544,830	838,536	737,566	11.70	14.00	932,098	-	-
	1229 - Other Restricted Prog - Goals	2,033,946	2,259,310	2,197,132	32.90	32.90	2,708,189	-	-
	1250 - Resource Rooms	3,161,736	3,802,640	4,316,569	49.70	56.00	5,170,624	-	-
	1260 - Early Intervention	9,967	35,298	68,190	-	-	25,750	-	-
	1271 - Remediation	107,233	-	-	-	-	-	-	-
	1272 - Title I	-	505	18,000	-	-	-	-	-
	1283 - Falcon Heights Academy	1,640,769	367,886	1,996,757	8.90	9.40	2,207,375	-	-
	1285 - Alt Education	418,799	-	671,116	3.00	1.00	122,026	-	-
	1291 - Eng Lang Learner	1,191,085	1,235,918	1,382,565	10.40	17.80	1,595,311	-	-
	1292 - Teen Parent Program	281,907	302,481	366,169	5.50	5.50	338,243	-	-
	1410 - K-6 Summer Programs	4,310	77,597	56,050	-	-	-	-	-
	1420 - JUNIOR HS Summer Programs	8,951	6,617	-	-	-	-	-	-
	1430 - HS Summer Programs	6,123	4,389	11,100	-	-	-	-	-
	1460 - SPED Summer Programs	18,293	18,914	24,090	-	-	500	-	-
	1490 - KCSD Summer Programs	-	-	28,052	-	-	-	-	-
	2110 - Attendance Social Work	-	113,654	133,680	-	1.00	141,170	-	-
	2114 - Student Accounting System	132,410	161,162	270,529	1.00	1.50	224,066	-	-
	2115 - School Safety	273,645	273,645	320,000	-	-	330,000	-	-

Functions Review  
July 1, 2024 to June 30, 2025

Fund	Fund / Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2120 - Guidance	2,606	3,003	9,160	-	-	7,790	-	-
	2130 - Health	414,343	638,602	733,588	5.50	6.70	888,222	-	-
	2150 - Speech Pathology & Audiology	970,454	1,075,761	1,174,647	6.80	8.00	1,345,337	-	-
	2190 - Student Service Direction	1,088,565	1,013,447	980,595	10.40	9.30	1,378,911	-	-
	2211 - Curriculum Direction	605,505	810,806	1,171,173	5.00	5.50	1,299,649	-	-
	2213 - Curriculum Development	26,052	34,422	63,408	-	-	34,605	-	-
	2220 - Education Media Services	455,875	521,627	543,901	11.20	11.20	572,497	-	-
	2221 - Service Area Direction	-	-	18,000	-	-	18,000	-	-
	2230 - Assessment & Testing Services	-	-	-	-	-	25,000	-	-
	2240 - Instructional Staff Development	93,350	162,447	381,103	-	-	475,904	-	-
	2310 - Board of Education Services	247,769	267,543	361,250	-	-	443,300	-	-
	2321 - Office of Superintendent	421,843	557,765	601,153	3.00	3.00	640,345	-	-
	2410 - Office of the Principal	8,462,848	8,791,221	9,515,860	73.40	75.60	10,404,510	-	-
	2520 - Fiscal Services	1,614,101	1,902,018	1,458,992	9.00	9.00	2,818,994	-	-
	2528 - Risk Management	263,557	297,436	417,018	1.00	1.00	340,413	-	-
	2542 - Care & Upkeep of Buildings	5,849,734	6,426,991	7,456,508	55.90	62.00	6,986,885	-	-
	2543 - Care & Upkeep of Grounds	132,419	298,912	973,659	-	-	326,737	-	-
	2544 - Maintenance	2,628,997	2,836,930	3,524,719	15.80	16.00	3,758,715	-	-
	2550 - Student Transportation	5,403,441	5,796,645	7,512,117	45.00	47.20	7,888,819	-	-
	2558 - Special Education Student Transportation	734,809	731,029	765,498	8.70	9.70	869,102	-	-
	2572 - Purchasing	-	-	-	-	-	2,000	-	-
	2573 - Warehouse / Distribution	460,292	436,934	511,815	5.00	3.40	514,479	-	-
	2574 - Printing, Publishing & Duplication Services	364,603	390,648	373,606	2.00	1.50	345,925	-	-
	2610 - Central Support Services	-	234,159	161,242	1.00	-	-	-	-
	2626 - Grant Writing	121,473	128,962	143,046	1.00	1.00	151,008	-	-
	2633 - Webmaster	113,076	112,833	82,094	1.00	0.50	79,639	-	-

**Functions Review**  
July 1, 2024 to June 30, 2025

Fund	Fund / Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2641 - Personnel	552,219	638,079	713,515	4.00	4.00	741,125	-	-
	2642 - Recruitment & Placement	51,016	66,709	64,500	-	-	65,500	-	-
	2649 - Other Staff Services	9,808	4,478	9,300	-	-	9,579	-	-
	2660 - Technology Services	1,260,709	1,518,783	2,165,312	7.00	7.00	1,644,935	-	-
	2700 - Supplement Retirement	825,322	772,708	739,339	40.00	49.00	854,339	-	-
	3300 - Community Service	978	-	-	-	-	-	-	-
	3370 - Nonpublic School Services	2,878	-	-	-	-	-	-	-
	3390 - Parent Involvement	-	64	-	-	-	-	-	-
	3500 - Custody & Care of Children	-	940	232,358	7.00	4.50	310,521	-	-
	4150 - Bldg Acquisition	46,302	442,051	837,459	-	-	-	-	-
	5111 - Long Term Debt Cool Schls	160,932	174,343	160,932	-	-	161,200	-	-
	5113 - Long Term Debt Bus Loan	140,564	140,564	140,564	-	-	140,700	-	-
	5114 - Long Term Debt DEQ	105,948	105,441	105,456	-	-	101,900	-	-
	5115 - Long Term Debt FF&C Bus 2014	206,112	207,362	208,463	-	-	208,500	-	-
	5116 - Long Term Debt Bus Loan	165,119	165,119	165,118	-	-	165,200	-	-
	5117 - LT Debt FF&C OBL 2017	302,650	302,700	302,600	-	-	307,600	-	-
	5118 - Long Term Debt Bus Loan	386,526	386,526	393,515	-	-	386,600	-	-
	5200 - Transfer of Funds	2,644,191	4,326,215	13,353,288	-	-	7,249,947	-	-
	6000 - Contingencies	-	-	11,751,347	-	-	7,535,549	-	-
	7000 - Ending Balance	6,723,863	22,319,368	1,000,000	-	-	1,000,000	-	-
		-	-	1,500	-	-	-	-	-
<b>100</b>		<b>90,187,158</b>	<b>112,325,637</b>	<b>124,179,578</b>	<b>802.90</b>	<b>837.40</b>	<b>121,821,009</b>	<b>-</b>	<b>-</b>
<b>Overall</b>		<b>90,187,158</b>	<b>112,325,637</b>	<b>124,179,578</b>	<b>802.90</b>	<b>837.40</b>	<b>121,821,009</b>	<b>-</b>	<b>-</b>

Functions by Account Code  
 July 1, 2024 to June 30, 2025  
 Fund: 100

Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
111	LIC SALARIES	23,979,310	24,718,855	26,095,248	29,598,162	-	-
112	CLASS SALARIES	9,073,876	10,676,009	11,837,019	12,842,082	-	-
113	ADMINISTRATORS	4,792,468	5,155,762	5,437,974	5,799,827	-	-
114	MGR CLASSIFIED	1,061,066	1,108,523	1,159,702	1,280,975	-	-
116	SUPPL RETIRE STIPENDS	339,590	334,103	295,000	427,230	-	-
119	SUMMER EMPLOYEES	194,987	166,005	220,752	141,000	-	-
121	SUB LICENSED	59,444	65,676	50,950	111,000	-	-
122	SUB CLASSIFIED	224,701	253,556	225,801	259,800	-	-
130	OVERTIME SALARY	1,031	47,021	49,900	-	-	-
132	STIPEND-REMOTE LOCATION	44,000	46,400	59,200	42,400	-	-
133	STIPEND-TOP OF SCALE	134,927	143,100	149,179	158,470	-	-
135	STIPEND-SPECIAL ED	124,518	168,444	165,863	299,148	-	-
136	EXTRA BUS TRIPS	221,620	288,808	466,010	288,360	-	-
137	EXTRA DUTY/HOURLY	606,065	684,000	777,452	695,236	-	-
138	STIPEND-COACHES	747,375	804,203	1,353,230	1,122,057	-	-
140	STIPEND-ADVISORS	92,405	123,347	118,527	140,694	-	-
142	STIPEND-HEAD TEACHER	5,322	5,646	5,817	5,991	-	-
143	STIPEND-COMP FACILITATR	68,608	74,946	94,322	77,864	-	-
145	STIPEND-MUSIC INSTRUCTORS	59,317	51,035	33,658	51,019	-	-
146	STIPEND-NURSE COORDINTR	3,547	6,263	3,488	3,488	-	-
147	STIPEND-TEAM LEADER	2,631	-	250	-	-	-
148	TAXABLE MEALS	4,636	6,563	7,000	7,000	-	-
149	STIPEND-SMILE	1,059	2,550	-	-	-	-
150	NEW HIRE LONGEVITY STIPEN	3,667	-	49,000	-	-	-
151	CATERING EXTRA DUTY	-	6,875	8,200	8,200	-	-
190	OTHER SALARIES	-	-	30,717	217,000	-	-
210	PERS DISTRICT T1/T2	3,233,074	2,826,395	2,800,506	3,037,106	-	-
212	PERS PICKUP 6%	2,262,170	2,441,433	2,592,346	3,126,162	-	-
215	PY PERS RECONCIL.	2,650	591,509	1,000	-	-	-
216	PERS DISTRICT OPSPR	6,381,646	7,391,589	8,506,825	10,582,038	-	-
220	SOC SEC ADMIN	3,095,061	3,339,828	3,499,490	4,053,049	-	-
230	OTHER REQ PAYROLL COSTS	3	2,415	-	-	-	-

Functions by Account Code  
 July 1, 2024 to June 30, 2025  
 Fund: 100

Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
231	WRKRS COMP	291,318	284,741	345,732	395,405	-	-
232	UNEMPLOY COMP	81,101	176,718	141,319	1,459,328	-	-
233	PAID FAMILY MED LEAVE INS	-	-65	169,100	210,593	-	-
240	MEDICAL	7,254,548	7,281,576	7,844,927	8,663,393	-	-
241	VISION	299,082	274,354	273,072	298,972	-	-
242	DISABILITY	55,728	53,951	56,968	63,043	-	-
243	DENTAL	877,751	849,318	853,652	964,974	-	-
244	HEALTH SAVINGS PLAN	15,292	12,429	9,730	13,793	-	-
245	LIFE INSURANCE	22,467	19,983	41,282	62,710	-	-
246	HRA (HLTH REIMBURSEMENT)	60,866	41,070	-	-	-	-
247	CHILDCARE	156	-	-	-	-	-
270	POST RETIREMENT MEDICAL	404,236	417,092	450,248	391,995	-	-
271	POST RETIREMNT VISION	4,012	3,202	3,103	2,431	-	-
273	POST RETIREMNT DENTAL	31,041	17,124	17,397	15,723	-	-
290	OTHER BENEFIT COSTS	79,040	77,908	64,415	84,536	-	-
310	INST/PROF/TECH SERVICES	315,527	615,125	592,700	860,950	-	-
311	INSTRUCTION SERVICES	1,714,356	1,297,650	1,535,950	1,576,223	-	-
312	INST PRGM IMPROV SERV	400	-	2,895	2,500	-	-
313	STUDENT SERVICES	180	-	5,000	-	-	-
316	DATA PROCESSING	-	-	500	500	-	-
318	PROF & IMPR NON-INSTR	3,082	25,214	89,750	91,500	-	-
319	OTHER INSTR SERVICES	-	2,404	2,000	-	-	-
321	CLEANING SERVICES	1,300	1,023	3,250	3,500	-	-
322	REPAIR & MAINT SERVICE	277,615	270,421	373,410	291,011	-	-
324	RENTALS	210,198	250,119	311,547	248,690	-	-
325	ELECTRICITY	762,606	838,344	950,600	1,104,600	-	-
326	BUILDING FUEL	491,253	538,168	425,800	505,900	-	-
327	WATER & SEWAGE	203,188	209,968	316,000	358,600	-	-
328	GARBAGE	205,351	226,365	213,700	300,120	-	-
329	OTHER PROPERTY SERVICES	1,186	5,182	5,200	5,200	-	-
331	REIMBUR STUDENT TRANS	39,223	17,691	24,000	24,000	-	-
341	IN-DIST TRAVEL	45,121	44,987	98,770	76,840	-	-



Functions by Account Code  
 July 1, 2024 to June 30, 2025  
 Fund: 100

Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
342	OUT-DIST TRAVEL	137,079	227,810	335,332	319,492	-	-
343	STUDENT OUT-DIST-TRVL	154,010	196,805	241,450	780,981	-	-
344	ADMIN TRAVEL	3,475	3,351	3,150	3,500	-	-
351	TELEPHONE	100,882	97,669	131,878	130,220	-	-
353	POSTAGE	35,597	32,130	45,317	42,036	-	-
354	ADVERTISING	27,018	19,165	30,000	29,500	-	-
355	PRINTING BINDING	22,516	2,121	18,000	18,000	-	-
359	OTHR COMMUNICATION SERV	310,171	394,123	677,250	514,400	-	-
370	TUITION	1,511	37,709	4,000	59,500	-	-
372	TUITION OUT STATE	17,070	-	15,000	12,000	-	-
373	TUITION PRIVATE	-	-	13,000	13,000	-	-
374	OTHER TUITION	-	-	5,000	-	-	-
380	NON-INSTR PROF/TECH	26,277	33,001	37,000	38,500	-	-
381	AUDIT SERVICES	68,542	86,814	110,000	125,000	-	-
382	LEGAL SERVICES	21,594	33,707	67,500	60,000	-	-
383	ARCH/ENG SERVICES	184,748	125,805	195,000	42,000	-	-
384	NEGOTIATION SERVICES	-	-	-	10,000	-	-
385	MANAGEMENT SERVICES	-	-	-	20,000	-	-
386	DATA PROCESSING SRVS	478,481	263,310	366,769	324,000	-	-
387	STATISTICAL SERVICES	3,900	1,950	6,000	5,000	-	-
388	ELECTION	-	3,401	-	3,500	-	-
389	OTHER NON-INSTR PROF/TECH	309,232	364,804	345,700	354,000	-	-
390	OTH GEN PROF TECH SRVS	765,786	341,958	1,233,307	1,289,950	-	-
391	MEDICAID CLAIMING SERVICE	55,214	-	-	-	-	-
392	OTHR SERVICES - PHOTOCOPY	79,656	71,238	61,400	88,345	-	-
410	CONSUMABLE SUPPLIES	961,682	1,052,118	1,336,423	1,230,083	-	-
411	RETIREMENT AWARDS/PLQS	6,376	4,625	7,000	8,000	-	-
412	VEHICLE SUPPLIES	177,592	242,606	285,050	236,250	-	-
413	FOOD SUPPLIES	76,619	110,015	106,150	97,342	-	-
416	KINDERGARTEN STOCK	-	-	5,000	5,000	-	-
417	TIRES	21,532	44,647	54,700	54,500	-	-
419	FUEL - TRANSPORTATION	609,928	555,113	510,500	566,000	-	-

Functions by Account Code  
July 1, 2024 to June 30, 2025  
Fund: 100

Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
420	TEXTBOOKS - NEW	405,508	145,677	898,058	163,500	-	-
421	TEXTBOOKS - TCHR MANUALS	6,745	1,134	3,750	3,000	-	-
422	TEXTBOOKS - REPLACEMENT	53,058	34,580	25,200	32,230	-	-
427	TEXTBOOK ORIENTED MATERLS	3,648	2,167	22,800	8,600	-	-
430	LIBRARY BOOKS	5,903	6,760	15,090	13,650	-	-
433	AUDIO VISUAL	2,310	-	-	-	-	-
440	PERIODICALS	2,439	3,803	11,930	9,400	-	-
450	FOOD (FOOD SERV ONLY)	99	-	-	-	-	-
451	CATERING FOOD SUPPLIES	-	1,873	20,600	16,950	-	-
460	NONCONSUM ITEMS	533,593	783,071	868,132	584,740	-	-
470	COMPUTER SOFTWARE	253,173	409,442	704,532	685,100	-	-
480	COMPUTER HDW	173,131	126,413	163,400	150,957	-	-
499	WAREHOUSE OFFSET	127,906	109,127	132,050	100,000	-	-
520	BLDG ACQUISITION/IMPRVMT	402,999	760,605	1,766,705	151,100	-	-
530	GROUNDS IMPROVEMENT	119,353	256,041	836,100	304,500	-	-
540	DEPRECIABLE EQUIPMENT	17,066	35,311	35,000	10,000	-	-
541	INITIAL ADDTL EQUIP	63,340	-	175,000	50,000	-	-
542	REPLACEMENT EQUIP	903,735	574,582	1,797,300	1,608,664	-	-
550	DEPREC TECH EQUIP	-	-	750	10,500	-	-
610	PRINCIPAL PAYMENTS	1,175,704	1,210,209	1,227,485	1,228,300	-	-
620	INTEREST	-	11	50	-	-	-
621	INTEREST (EXCEPT BUS)	245,829	233,983	218,397	218,800	-	-
622	INTEREST - BUS TRANSP	41,757	33,808	26,696	24,200	-	-
630	UNRECOVERABLE BAD DEBT	1,891	-	-	-	-	-
640	DUES AND FEES	143,218	152,633	232,650	169,105	-	-
641	BANK FEES AND CHARGES	4,718	4,920	5,120	1,400	-	-
651	LIABILITY INS	396,890	415,863	501,739	600,086	-	-
653	PROPERTY INS PREM	505,922	640,145	769,666	921,620	-	-
655	JUD/SETTLEMENT DISTRICT	100	2,000	42,500	30,000	-	-
659	OTHR INS/JUDGEMENTS	100	100	500	500	-	-
670	TAXES/LICENSES	4,486	5,715	10,425	6,125	-	-
690	GRANT INDIRECT CHG	-	1,166	-	-	-	-

Functions by Account Code  
July 1, 2024 to June 30, 2025

Fund: 100

Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
710	TRANSFERS OUT	2,644,191	4,326,215	13,353,288	7,249,947	-	-
810	CONTINGENCY	-	-	11,751,347	7,535,549	-	-
820	RESERVED FOR NEXT YEAR	6,723,863	22,319,368	1,000,000	1,000,000	-	-
<b>Summary</b>		<b>90,187,158</b>	<b>112,325,637</b>	<b>124,179,578</b>	<b>121,821,009</b>	<b>-</b>	<b>-</b>

# FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 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  
2024 - 2025 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  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1111	111	LIC SALARIES	10,998,277	11,234,718	11,850,733	176.7	178.6	12,721,641	-	-
		112	CLASS SALARIES	267,033	435,064	500,525	28.0	22.5	579,265	-	-
		121	SUB LICENSED	15,634	47,789	39,000	0.0	0.0	85,026	-	-
		122	SUB CLASSIFIED	8,841	23,204	25,584	0.0	0.0	25,590	-	-
		130	OVERTIME SALARY	-	778	1,000	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	20,800	28,400	31,100	0.0	0.0	26,080	-	-
		133	STIPEND-TOP OF SCALE	39,875	40,600	34,800	0.0	0.0	46,880	-	-
		137	EXTRA DUTY/HOURLY	59,697	58,696	46,500	0.0	0.0	42,536	-	-
		138	STIPEND-COACHES	-	431	-	0.0	0.0	-	-	-
		140	STIPEND-ADVISORS	-	12,200	5,500	0.0	0.0	9,973	-	-
		147	STIPEND-TEAM LEADER	-	-	250	0.0	0.0	-	-	-
		149	STIPEND-SMILE	1,059	-	-	0.0	0.0	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	-	18,000	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	-	36	2,500	0.0	0.0	1,476	-	-
		190	OTHER SALARIES	-	-	10,017	0.0	0.0	92,984	-	-
		210	PERS DISTRICT T1/T2	753,210	535,458	490,777	0.0	0.0	552,041	-	-
		212	PERS PICKUP 6%	642,598	659,451	708,091	0.0	0.0	809,501	-	-
		215	PY PERS RECONCIL.	1,400	3,383	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,949,672	2,198,215	2,538,928	0.0	0.0	2,916,165	-	-
		220	SOC SEC ADMIN	839,999	881,858	926,549	0.0	0.0	1,041,644	-	-
		231	WRKRS COMP	40,464	35,438	43,994	0.0	0.0	52,058	-	-
		232	UNEMPLOY COMP	22,266	47,093	37,386	0.0	0.0	41,295	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	48,447	0.0	0.0	54,326	-	-
		240	MEDICAL	1,990,851	2,058,172	2,203,525	0.0	0.0	2,262,398	-	-
		241	VISION	75,397	76,041	74,661	0.0	0.0	78,190	-	-
		242	DISABILITY	25,564	24,436	25,004	0.0	0.0	27,469	-	-
		243	DENTAL	232,778	232,996	226,582	0.0	0.0	252,307	-	-
		244	HEALTH SAVINGS PLAN	5,286	4,680	3,455	0.0	0.0	4,556	-	-
		245	LIFE INSURANCE	36	29	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	1,791	10,731	10,000	0.0	0.0	-	-	-
		271	POST RETIREMENT VISION	-	230	150	0.0	0.0	-	-	-
		273	POST RETIREMENT DENTAL	98	692	436	0.0	0.0	-	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1111	290	OTHER BENEFIT COSTS	-	900	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	2,948	25,255	15,000	0.0	0.0	15,000	-	-
		311	INSTRUCTION SERVICES	823,478	673,794	702,000	0.0	0.0	700,000	-	-
		322	REPAIR & MAINT SERVICE	-	-	1,000	0.0	0.0	-	-	-
		324	RENTALS	-	-	1,000	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	262	1,456	3,000	0.0	0.0	1,000	-	-
		342	OUT-DIST TRAVEL	-	1,152	6,500	0.0	0.0	3,000	-	-
		343	STUDENT OUT-DIST-TRVL	-	2,285	-	0.0	0.0	-	-	-
		351	TELEPHONE	412	-	-	0.0	0.0	-	-	-
		353	POSTAGE	-	-	1,000	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	34,062	35,483	51,000	0.0	0.0	36,500	-	-
		410	CONSUMABLE SUPPLIES	36,404	234,870	142,706	0.0	0.0	137,746	-	-
		413	FOOD SUPPLIES	199	3,981	2,200	0.0	0.0	2,400	-	-
		416	KINDERGARTEN STOCK	-	-	5,000	0.0	0.0	5,000	-	-
		420	TEXTBOOKS - NEW	-	2,017	-	0.0	0.0	-	-	-
		421	TEXTBOOKS - TCHR MANUALS	6,745	1,134	750	0.0	0.0	-	-	-
		422	TEXTBOOKS - REPLACEMENT	53,058	29,799	11,200	0.0	0.0	15,000	-	-
		427	TEXTBOOK ORIENTED MATERLS	255	-	10,000	0.0	0.0	400	-	-
		450	FOOD (FOOD SERV ONLY)	99	-	-	0.0	0.0	-	-	-
		451	CATERING FOOD SUPPLIES	-	-	3,600	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	5,149	84,131	13,629	0.0	0.0	12,639	-	-
		470	COMPUTER SOFTWR	31,295	3,324	81,282	0.0	0.0	82,000	-	-
		480	COMPUTER HDW	-	818	2,100	0.0	0.0	200	-	-
		630	UNRECOVERABLE BAD DEBT	500	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	1,996	500	0.0	0.0	500	-	-
		670	TAXES/LICENSES	-	591	-	0.0	0.0	-	-	-
			<b>Total Function 1111</b>	<b>18,987,491</b>	<b>19,753,810</b>	<b>20,956,961</b>			<b>22,734,787</b>		
			<b>Total Fund 100</b>	<b>18,987,491</b>	<b>19,753,810</b>	<b>20,956,961</b>			<b>22,734,787</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:



Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1113	112	CLASS SALARIES	-	-	4,226	0.0	0.0	3,993	-	-
		142	STIPEND-HEAD TEACHER	5,322	5,646	5,817	0.0	0.0	5,991	-	-
		143	STIPEND-COMP FACILITATR	36,685	37,630	42,627	0.0	0.0	39,930	-	-
		149	STIPEND-SMILE	-	2,550	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	2,379	3,026	4,310	0.0	0.0	3,339	-	-
		212	PERS PICKUP 6%	2,520	2,594	2,928	0.0	0.0	2,995	-	-
		216	PERS DISTRICT OPS/PR	7,860	7,582	8,392	0.0	0.0	9,495	-	-
		220	SOC SEC ADMIN	3,128	3,213	3,589	0.0	0.0	3,818	-	-
		231	WRKRS COMP	144	130	170	0.0	0.0	404	-	-
		232	UNEMPLOY COMP	81	167	145	0.0	0.0	150	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	186	0.0	0.0	200	-	-
		244	HEALTH SAVINGS PLAN	3	-	-	0.0	0.0	-	-	-
			<b>Total Function 1113</b>	<b>58,122</b>	<b>62,540</b>	<b>72,389</b>			<b>70,315</b>	<b>-</b>	<b>-</b>
			<b>Total Fund 100</b>	<b>58,122</b>	<b>62,540</b>	<b>72,389</b>			<b>70,315</b>	<b>-</b>	<b>-</b>

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

Functions by Account Code  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1121	111	LIC SALARIES	2,897,238	3,057,238	3,065,518	49.4	51.2	3,612,699	-	-
		112	CLASS SALARIES	32,029	52,118	73,671	3.5	3.5	92,344	-	-
		121	SUB LICENSED	49	641	850	0.0	0.0	1,998	-	-
		122	SUB CLASSIFIED	-	91	-	0.0	0.0	156	-	-
		132	STIPEND-REMOTE LOCATION	5,450	5,250	6,750	0.0	0.0	2,310	-	-
		133	STIPEND-TOP OF SCALE	8,025	6,660	8,860	0.0	0.0	8,829	-	-
		137	EXTRA DUTY/HOURLY	11,695	19,035	28,990	0.0	0.0	19,671	-	-
		140	STIPEND-ADVISORS	-	500	-	0.0	0.0	9,973	-	-
		145	STIPEND-MUSIC INSTRUCTORS	2,216	2,216	-	0.0	0.0	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	-	6,000	0.0	0.0	-	-	-
		190	OTHER SALARIES	-	-	1,250	0.0	0.0	51,005	-	-
		210	PERS DISTRICT T1/T2	230,999	217,129	234,493	0.0	0.0	267,168	-	-
		212	PERS PICKUP 6%	158,747	174,199	172,953	0.0	0.0	216,188	-	-
		216	PERS DISTRICT OPSPR	459,359	512,539	532,555	0.0	0.0	710,943	-	-
		220	SOC SEC ADMIN	220,771	234,815	235,875	0.0	0.0	291,129	-	-
		231	WRKRS COMP	10,441	9,332	11,554	0.0	0.0	14,370	-	-
		232	UNEMPLOY COMP	5,820	12,478	9,463	0.0	0.0	11,397	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	11,296	0.0	0.0	15,116	-	-
		240	MEDICAL	453,014	476,501	532,894	0.0	0.0	688,693	-	-
		241	VISION	18,927	19,088	16,927	0.0	0.0	18,435	-	-
		242	DISABILITY	6,609	6,720	6,276	0.0	0.0	7,643	-	-
		243	DENTAL	54,502	57,469	53,108	0.0	0.0	61,097	-	-
		244	HEALTH SAVINGS PLAN	126	117	736	0.0	0.0	1,872	-	-
		245	LIFE INSURANCE	-	4	302	0.0	0.0	417	-	-
		270	POST RETIREMENT MEDICAL	594	8,334	7,966	0.0	0.0	8,013	-	-
		290	OTHER BENEFIT COSTS	81	-	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	127,159	117,026	108,900	0.0	0.0	130,000	-	-
		341	IN-DIST TRAVEL	183	67	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	5,150	150	8,500	0.0	0.0	8,500	-	-
		386	DATA PROCESSING SRVS	11,354	11,828	14,000	0.0	0.0	12,200	-	-
		410	CONSUMABLE SUPPLIES	21,747	48,139	39,500	0.0	0.0	63,912	-	-
		413	FOOD SUPPLIES	41	45	200	0.0	0.0	200	-	-

Functions by Account Code  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1121	422	TEXTBOOKS - REPLACEMENT	-	1,529	3,500	0.0	0.0	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	20	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	2,937	47,006	25,550	0.0	0.0	12,900	-	-
		470	COMPUTER SOFTWR	5,000	-	500	0.0	0.0	500	-	-
		480	COMPUTER HDW	-	330	5,000	0.0	0.0	3,457	-	-
		640	DUES AND FEES	37	-	-	0.0	0.0	-	-	-
			<b>Total Function 1121</b>	<b>4,750,320</b>	<b>5,098,590</b>	<b>5,223,936</b>			<b>6,343,134</b>	<b>-</b>	<b>-</b>
			<b>Total Fund 100</b>	<b>4,750,320</b>	<b>5,098,590</b>	<b>5,223,936</b>			<b>6,343,134</b>	<b>-</b>	<b>-</b>

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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

2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1122	130	OVERTIME SALARY	-	106	800	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	2,948	6,230	13,227	0.0	0.0	7,491	-	-
		138	STIPEND-COACHES	81,900	96,863	213,312	0.0	0.0	166,150	-	-
		140	STIPEND-ADVISORS	5,764	10,738	13,392	0.0	0.0	12,973	-	-
		143	STIPEND-COMP FACILITATR	3,547	7,526	8,090	0.0	0.0	7,986	-	-
		145	STIPEND-MUSIC INSTRUCTORS	27,495	17,407	4,844	0.0	0.0	22,461	-	-
		210	PERS DISTRICT T1/T2	4,789	3,103	4,347	0.0	0.0	5,147	-	-
		212	PERS PICKUP 6%	5,757	6,797	5,171	0.0	0.0	11,466	-	-
		216	PERS DISTRICT OPSPR	19,260	24,392	20,826	0.0	0.0	44,209	-	-
		220	SOC SEC ADMIN	9,279	10,600	8,512	0.0	0.0	16,258	-	-
		231	WRKRS COMP	490	461	461	0.0	0.0	1,761	-	-
		232	UNEMPLOY COMP	240	548	371	0.0	0.0	651	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	471	0.0	0.0	868	-	-
		310	INST/PROF/TECH SERVICES	-	-	500	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	-	1,009	1,000	0.0	0.0	3,000	-	-
		322	REPAIR & MAINT SERVICE	3,044	5,400	25,000	0.0	0.0	10,000	-	-
		341	IN-DIST TRAVEL	-	-	150	0.0	0.0	150	-	-
		342	OUT-DIST TRAVEL	-	-	500	0.0	0.0	500	-	-
		343	STUDENT OUT-DIST-TRVL	110	-	-	0.0	0.0	42,324	-	-
		390	OTH GEN PROF TECH SRVS	20,356	25,062	54,000	0.0	0.0	45,000	-	-
		410	CONSUMABLE SUPPLIES	1,977	25,437	20,500	0.0	0.0	20,250	-	-
		413	FOOD SUPPLIES	16	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	1,848	407	3,200	0.0	0.0	3,000	-	-
		470	COMPUTER SOFTWR	95	135	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	29,450	-	-	0.0	0.0	-	-	-
		540	DEPRECIABLE EQUIPMENT	-	-	5,000	0.0	0.0	5,000	-	-
		542	REPLACEMENT EQUIP	4,517	3,535	12,000	0.0	0.0	6,000	-	-
			<b>Total Function 1122</b>	<b>222,881</b>	<b>245,755</b>	<b>415,674</b>			<b>432,646</b>		
			<b>Total Fund 100</b>	<b>222,881</b>	<b>245,755</b>	<b>415,674</b>			<b>432,646</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1131	111	LIC SALARIES	6,116,867	6,248,959	6,402,697	95.9	99.0	7,397,074	-	-
		112	CLASS SALARIES	92,869	183,524	152,004	4.6	6.4	172,497	-	-
		121	SUB LICENSED	8,541	6,421	3,450	0.0	0.0	4,995	-	-
		122	SUB CLASSIFIED	2,092	-	-	0.0	0.0	52	-	-
		132	STIPEND-REMOTE LOCATION	13,750	9,950	15,550	0.0	0.0	11,210	-	-
		133	STIPEND-TOP OF SCALE	36,450	40,240	32,765	0.0	0.0	33,091	-	-
		137	EXTRA DUTY/HOURLY	38,488	53,388	80,300	0.0	0.0	46,222	-	-
		140	STIPEND-ADVISORS	-	1,774	-	0.0	0.0	9,973	-	-
		147	STIPEND-TEAM LEADER	1,301	-	-	0.0	0.0	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	2,000	-	8,000	0.0	0.0	-	-	-
		190	OTHER SALARIES	-	-	5,450	0.0	0.0	51,005	-	-
		210	PERS DISTRICT T1/T2	603,654	532,940	425,594	0.0	0.0	467,599	-	-
		212	PERS PICKUP 6%	351,063	359,679	361,958	0.0	0.0	452,923	-	-
		215	PY PERS RECONCIL.	345	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	887,824	982,248	1,156,977	0.0	0.0	1,513,897	-	-
		220	SOC SEC ADMIN	469,354	488,431	502,978	0.0	0.0	589,962	-	-
		231	WRKRS COMP	22,402	19,434	23,679	0.0	0.0	29,408	-	-
		232	UNEMPLOY COMP	12,390	25,931	20,135	0.0	0.0	23,178	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	25,669	0.0	0.0	30,785	-	-
		240	MEDICAL	1,075,206	1,038,858	1,058,186	0.0	0.0	1,225,283	-	-
		241	VISION	37,253	32,222	31,675	0.0	0.0	35,334	-	-
		242	DISABILITY	14,173	13,720	14,625	0.0	0.0	15,937	-	-
		243	DENTAL	118,596	111,008	116,025	0.0	0.0	127,787	-	-
		244	HEALTH SAVINGS PLAN	1,548	1,521	824	0.0	0.0	1,872	-	-
		245	LIFE INSURANCE	-	26	453	0.0	0.0	626	-	-
		270	POST RETIREMENT MEDICAL	-	-	6,969	0.0	0.0	6,989	-	-
		273	POST RETIREMNT DENTAL	-	-	718	0.0	0.0	723	-	-
		290	OTHER BENEFIT COSTS	594	-	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	497,319	345,944	424,800	0.0	0.0	450,000	-	-
		318	PROF & IMPR NON-INST	-	-	-	0.0	0.0	1,000	-	-
		322	REPAIR & MAINT SERVICE	187	-	-	0.0	0.0	-	-	-
		324	RENTALS	4,011	4,931	-	0.0	0.0	1,000	-	-



Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1131	341	IN-DIST TRAVEL	4,608	1,725	2,500	0.0	0.0	2,000	-	-
		342	OUT-DIST TRAVEL	19,454	2,001	400	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	96,053	116,181	142,200	0.0	0.0	125,000	-	-
		351	TELEPHONE	2,572	-	-	0.0	0.0	-	-	-
		370	TUITION	54	35,878	-	0.0	0.0	55,000	-	-
		386	DATA PROCESSING SRVS	22,708	23,656	28,000	0.0	0.0	24,500	-	-
		410	CONSUMABLE SUPPLIES	73,432	83,921	144,835	0.0	0.0	139,322	-	-
		413	FOOD SUPPLIES	960	1,115	900	0.0	0.0	100	-	-
		420	TEXTBOOKS - NEW	2,265	4,508	25,500	0.0	0.0	25,500	-	-
		421	TEXTBOOKS - TCHR MANUALS	-	-	1,000	0.0	0.0	1,000	-	-
		422	TEXTBOOKS - REPLACEMENT	-	2,911	7,500	0.0	0.0	7,500	-	-
		427	TEXTBOOK ORIENTED MATERLS	733	-	-	0.0	0.0	-	-	-
		440	PERIODICALS	490	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	24,465	31,899	23,050	0.0	0.0	19,708	-	-
		470	COMPUTER SOFTWR	15,959	1,629	5,200	0.0	0.0	100	-	-
		480	COMPUTER HDW	33,749	57	-	0.0	0.0	-	-	-
		640	DUES AND FEES	8,785	12,247	36,650	0.0	0.0	25,000	-	-
			<b>Total Function 1131</b>	<b>10,714,565</b>	<b>10,818,877</b>	<b>11,289,216</b>			<b>13,125,152</b>		
<b>Total Fund 100</b>				<b>10,714,565</b>	<b>10,818,877</b>	<b>11,289,216</b>			<b>13,125,152</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1132	121	SUB LICENSED	-	25	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	147	403	-	0.0	0.0	-	-	-
		130	OVERTIME SALARY	52	2,736	5,250	0.0	0.0	-	-	-
		136	EXTRA BUS TRIPS	-	57	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	39,103	53,011	109,019	0.0	0.0	55,510	-	-
		138	STIPEND-COACHES	665,476	706,909	1,139,919	0.0	0.0	955,906	-	-
		140	STIPEND-ADVISORS	86,641	95,335	92,635	0.0	0.0	93,809	-	-
		143	STIPEND-COMP FACILITATR	21,282	26,027	27,093	0.0	0.0	25,954	-	-
		145	STIPEND-MUSIC INSTRUCTORS	21,280	22,578	19,715	0.0	0.0	19,459	-	-
		210	PERS DISTRICT T1/T2	42,316	43,305	27,222	0.0	0.0	29,419	-	-
		212	PERS PICKUP 6%	30,526	32,298	23,430	0.0	0.0	51,947	-	-
		216	PERS DISTRICT OPSPR	91,636	96,387	81,493	0.0	0.0	195,784	-	-
		220	SOC SEC ADMIN	63,365	68,786	54,368	0.0	0.0	76,238	-	-
		231	WRKRS COMP	3,227	2,962	2,721	0.0	0.0	5,957	-	-
		232	UNEMPLOY COMP	1,652	3,598	2,071	0.0	0.0	3,468	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	2,727	0.0	0.0	4,602	-	-
		310	INST/PROF/TECH SERVICES	-	-	500	0.0	0.0	500	-	-
		311	INSTRUCTION SERVICES	16,335	30,205	10,000	0.0	0.0	17,000	-	-
		322	REPAIR & MAINT SERVICE	31,272	33,378	31,600	0.0	0.0	27,100	-	-
		324	RENTALS	12,574	2,003	6,700	0.0	0.0	4,200	-	-
		341	IN-DIST TRAVEL	153	110	-	0.0	0.0	1,000	-	-
		342	OUT-DIST TRAVEL	6,289	6,575	7,750	0.0	0.0	5,200	-	-
		343	STUDENT OUT-DIST-TRVL	52,697	74,648	78,000	0.0	0.0	603,407	-	-
		386	DATA PROCESSING SRVS	-	117	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	124,322	160,671	185,000	0.0	0.0	250,000	-	-
		410	CONSUMABLE SUPPLIES	43,496	47,086	52,710	0.0	0.0	63,000	-	-
		413	FOOD SUPPLIES	773	765	2,300	0.0	0.0	1,750	-	-
		427	TEXTBOOK ORIENTED MATERLS	425	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	31,288	30,587	38,000	0.0	0.0	32,200	-	-
		470	COMPUTER SOFTWR	-	135	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	984	-	0.0	0.0	-	-	-

Functions by Account Code  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1132	540	DEPRECIABLE EQUIPMENT	5,640	-	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	-	-	15,000	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	18,550	3,535	21,300	0.0	0.0	23,000	-	-
		640	DUES AND FEES	30,212	31,670	48,810	0.0	0.0	29,050	-	-
			<b>Total Function 1132</b>	<b>1,440,729</b>	<b>1,576,887</b>	<b>2,085,332</b>			<b>2,575,462</b>	-	-
	<b>Total Fund 100</b>			<b>1,440,729</b>	<b>1,576,887</b>	<b>2,085,332</b>			<b>2,575,462</b>	-	-

# FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1140	137	EXTRA DUTY/HOURLY	-	31	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	2	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	7	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	2	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	0	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	0	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	118	-	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	-	3,306	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	27,858	14,246	30,000	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	318	-	0.0	0.0	-	-	-
		451	CATERING FOOD SUPPLIES	-	72	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	3,483	-	0.0	0.0	-	-	-
			<b>Total Function 1140</b>	<b>27,858</b>	<b>21,585</b>	<b>30,000</b>					
			<b>Total Fund 100</b>	<b>27,858</b>	<b>21,585</b>	<b>30,000</b>					

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:**

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1210	111	LIC SALARIES	58,174	128,759	136,992	3.0	2.0	145,755	-	-
		137	EXTRA DUTY/HOURLY	-	-	1,250	0.0	0.0	602	-	-
		210	PERS DISTRICT T1/T2	-	-	25	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	3,467	7,726	8,245	0.0	0.0	8,781	-	-
		216	PERS DISTRICT OPSPR	13,706	30,542	34,391	0.0	0.0	36,633	-	-
		220	SOC SEC ADMIN	4,340	9,630	10,274	0.0	0.0	11,168	-	-
		231	WRKRS COMP	207	383	504	0.0	0.0	547	-	-
		232	UNEMPLOY COMP	116	513	420	0.0	0.0	439	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	454	0.0	0.0	585	-	-
		240	MEDICAL	6,443	19,087	19,713	0.0	0.0	19,713	-	-
		241	VISION	166	454	464	0.0	0.0	464	-	-
		242	DISABILITY	136	276	314	0.0	0.0	322	-	-
		243	DENTAL	521	2,037	2,265	0.0	0.0	2,265	-	-
		310	INST/PROF/TECH SERVICES	298	2,000	2,500	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	2,042	378	2,000	0.0	0.0	2,000	-	-
		341	IN-DIST TRAVEL	142	653	700	0.0	0.0	700	-	-
		342	OUT-DIST TRAVEL	-	-	600	0.0	0.0	600	-	-
		343	STUDENT OUT-DIST-TRVL	-	-	2,000	0.0	0.0	1,000	-	-
		410	CONSUMABLE SUPPLIES	322	416	2,000	0.0	0.0	2,909	-	-
		413	FOOD SUPPLIES	-	-	300	0.0	0.0	300	-	-
		420	TEXTBOOKS - NEW	-	-	1,000	0.0	0.0	1,000	-	-
		430	LIBRARY BOOKS	-	-	500	0.0	0.0	500	-	-
		440	PERIODICALS	-	-	200	0.0	0.0	200	-	-
		460	NONCONSUM ITEMS	260	4,599	500	0.0	0.0	500	-	-
		470	COMPUTER SOFTWR	-	-	2,000	0.0	0.0	7,000	-	-
		640	DUES AND FEES	-	-	175	0.0	0.0	200	-	-
			<b>Total Function 1210</b>	<b>90,340</b>	<b>207,454</b>	<b>229,786</b>			<b>244,184</b>		
<b>Total Fund 100</b>				<b>90,340</b>	<b>207,454</b>	<b>229,786</b>			<b>244,184</b>		



# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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 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.

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1221	111	LIC SALARIES	177,015	363,880	173,880	5.0	3.0	176,068	-	-
		112	CLASS SALARIES	141,348	188,542	261,420	6.7	11.0	360,964	-	-
		121	SUB LICENSED	1,923	5,922	3,500	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	-	166	975	0.0	0.0	1,143	-	-
		135	STIPEND-SPECIAL ED	7,210	-	-	0.0	0.0	44,460	-	-
		137	EXTRA DUTY/HOURLY	1,991	1,434	6,595	0.0	0.0	5,752	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	-	2,000	0.0	0.0	-	-	-
		190	OTHER SALARIES	-	-	1,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	15,256	0.0	0.0	25,780	-	-
		212	PERS PICKUP 6%	17,602	30,604	25,562	0.0	0.0	35,303	-	-
		216	PERS DISTRICT OPSPR	69,588	120,987	92,942	0.0	0.0	124,121	-	-
		220	SOC SEC ADMIN	23,685	40,922	32,436	0.0	0.0	44,720	-	-
		231	WRKRS COMP	1,234	1,703	1,651	0.0	0.0	2,278	-	-
		232	UNEMPLOY COMP	647	2,223	1,323	0.0	0.0	1,765	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	1,780	0.0	0.0	2,354	-	-
		240	MEDICAL	33,618	48,948	40,101	0.0	0.0	36,030	-	-
		241	VISION	2,788	3,011	3,568	0.0	0.0	4,088	-	-
		242	DISABILITY	458	795	459	0.0	0.0	276	-	-
		243	DENTAL	7,854	7,825	11,516	0.0	0.0	11,739	-	-
		311	INSTRUCTION SERVICES	31,958	15,099	27,000	0.0	0.0	28,000	-	-
		341	IN-DIST TRAVEL	-	55	100	0.0	0.0	-	-	-
		372	TUITION OUT STATE	17,070	-	15,000	0.0	0.0	12,000	-	-
		410	CONSUMABLE SUPPLIES	7,076	3,629	8,250	0.0	0.0	9,000	-	-
		413	FOOD SUPPLIES	266	235	500	0.0	0.0	400	-	-
		460	NONCONSUM ITEMS	1,499	2,557	750	0.0	0.0	650	-	-
		480	COMPUTER HDW	-	-	10,000	0.0	0.0	5,209	-	-
			<b>Total Function 1221</b>	<b>544,830</b>	<b>838,536</b>	<b>737,566</b>			<b>932,098</b>		
			<b>Total Fund 100</b>	<b>544,830</b>	<b>838,536</b>	<b>737,566</b>			<b>932,098</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

Functions by Account Code  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1229	111	LIC SALARIES	399,527	491,137	418,446	9.0	10.0	589,858	-	-
		112	CLASS SALARIES	533,292	613,413	515,565	22.9	20.9	649,826	-	-
		113	ADMINISTRATORS	218,319	251,177	295,215	1.0	2.0	242,687	-	-
		119	SUMMER EMPLOYEES	5,832	3,307	7,750	0.0	0.0	-	-	-
		121	SUB LICENSED	32,262	3,757	3,500	0.0	0.0	3,552	-	-
		122	SUB CLASSIFIED	8,094	1,835	14,511	0.0	0.0	14,523	-	-
		130	OVERTIME SALARY	-	5	750	0.0	0.0	-	-	-
		135	STIPEND-SPECIAL ED	16,324	44,661	41,138	0.0	0.0	108,477	-	-
		137	EXTRA DUTY/HOURLY	6,236	5,863	14,750	0.0	0.0	16,720	-	-
		140	STIPEND-ADVISORS	-	900	1,500	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	-	146	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	47,115	52,690	22,115	0.0	0.0	6,593	-	-
		212	PERS PICKUP 6%	62,606	71,900	65,399	0.0	0.0	94,356	-	-
		216	PERS DISTRICT OPSPR	217,854	259,800	272,368	0.0	0.0	401,202	-	-
		220	SOC SEC ADMIN	88,376	104,507	92,851	0.0	0.0	123,380	-	-
		231	WRKRS COMP	4,604	4,407	4,650	0.0	0.0	6,369	-	-
		232	UNEMPLOY COMP	2,371	5,540	3,786	0.0	0.0	5,136	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	4,890	0.0	0.0	6,307	-	-
		240	MEDICAL	194,662	193,101	159,423	0.0	0.0	191,579	-	-
		241	VISION	13,258	12,137	10,727	0.0	0.0	12,280	-	-
		242	DISABILITY	937	1,037	1,052	0.0	0.0	955	-	-
		243	DENTAL	34,479	34,442	33,172	0.0	0.0	38,759	-	-
		244	HEALTH SAVINGS PLAN	742	312	-	0.0	0.0	-	-	-
		245	LIFE INSURANCE	857	525	1,373	0.0	0.0	1,246	-	-
		246	HRA (HLTH REIMBURSEMENT)	2,956	3,568	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	-	669	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	1,800	1,350	1,400	0.0	0.0	900	-	-
		310	INST/PROF/TECH SERVICES	-	-	1,700	0.0	0.0	1,200	-	-
		311	INSTRUCTION SERVICES	71,729	22,957	58,500	0.0	0.0	72,500	-	-
		318	PROF & IMPR NON-INST	-	-	750	0.0	0.0	-	-	-
		321	CLEANING SERVICES	-	-	1,000	0.0	0.0	1,000	-	-
		322	REPAIR & MAINT SERVICE	231	2,368	-	0.0	0.0	3,000	-	-

Functions by Account Code  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1229	324	RENTALS	614	641	2,200	0.0	0.0	1,250	-	-
		341	IN-DIST TRAVEL	327	1,165	2,100	0.0	0.0	1,500	-	-
		342	OUT-DIST TRAVEL	3,758	501	16,000	0.0	0.0	12,250	-	-
		351	TELEPHONE	807	888	750	0.0	0.0	820	-	-
		359	OTHR COMMUNICATION SERV	1,333	879	1,950	0.0	0.0	1,900	-	-
		370	TUITION	1,457	1,831	4,000	0.0	0.0	4,500	-	-
		380	NON-INSTR PROF/TECH	2,592	1,025	4,500	0.0	0.0	4,500	-	-
		386	DATA PROCESSING SRVS	1,134	1,083	3,000	0.0	0.0	1,200	-	-
		389	OTHER NON-INSTR PROF/TECH	-	-	2,300	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	41	12	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	17,309	15,388	38,200	0.0	0.0	29,476	-	-
		413	FOOD SUPPLIES	24,925	33,180	37,000	0.0	0.0	27,388	-	-
		427	TEXTBOOK ORIENTED MATERLS	1,876	1,944	4,800	0.0	0.0	2,200	-	-
		440	PERIODICALS	339	-	-	0.0	0.0	-	-	-
		451	CATERING FOOD SUPPLIES	-	475	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	9,381	7,335	18,500	0.0	0.0	14,500	-	-
		470	COMPUTER SOFTWR	-	-	500	0.0	0.0	1,000	-	-
		480	COMPUTER HDW	-	1,243	5,500	0.0	0.0	5,500	-	-
		520	BLDG ACQUISITION/IMPRVMT	-	-	-	0.0	0.0	1,100	-	-
		640	DUES AND FEES	3,591	4,212	5,950	0.0	0.0	5,100	-	-
		670	TAXES/LICENSES	-	-	1,600	0.0	0.0	1,600	-	-
			<b>Total Function 1229</b>	<b>2,033,946</b>	<b>2,259,310</b>	<b>2,197,132</b>			<b>2,708,189</b>		
			<b>Total Fund 100</b>	<b>2,033,946</b>	<b>2,259,310</b>	<b>2,197,132</b>			<b>2,708,189</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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

2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1250	111	LIC SALARIES	1,076,106	1,289,918	1,446,806	19.5	26.5	1,932,004	-	-
		112	CLASS SALARIES	602,792	761,720	829,297	30.2	29.5	829,761	-	-
		121	SUB LICENSED	444	720	150	0.0	0.0	14,874	-	-
		122	SUB CLASSIFIED	4,169	11,250	20,022	0.0	0.0	11,301	-	-
		132	STIPEND-REMOTE LOCATION	4,000	2,800	5,800	0.0	0.0	2,800	-	-
		133	STIPEND-TOP OF SCALE	2,316	3,400	2,400	0.0	0.0	2,400	-	-
		135	STIPEND-SPECIAL ED	54,993	69,139	78,719	0.0	0.0	84,832	-	-
		137	EXTRA DUTY/HOURLY	51,657	62,125	38,928	0.0	0.0	59,055	-	-
		140	STIPEND-ADVISORS	-	1,900	500	0.0	0.0	-	-	-
		143	STIPEND-COMP FACILITATR	3,547	-	5,000	0.0	0.0	3,993	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	-	4,000	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	-	1,141	500	0.0	0.0	738	-	-
		190	OTHER SALARIES	-	-	2,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	67,657	68,520	54,872	0.0	0.0	72,933	-	-
		212	PERS PICKUP 6%	94,085	114,283	136,615	0.0	0.0	175,016	-	-
		215	PY PERS RECONCIL.	236	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	327,439	418,759	527,733	0.0	0.0	670,821	-	-
		220	SOC SEC ADMIN	130,534	161,982	175,648	0.0	0.0	222,060	-	-
		231	WRKRS COMP	6,729	6,850	8,700	0.0	0.0	11,760	-	-
		232	UNEMPLOY COMP	3,512	8,691	7,158	0.0	0.0	8,825	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	9,318	0.0	0.0	11,567	-	-
		240	MEDICAL	293,860	293,262	367,881	0.0	0.0	488,374	-	-
		241	VISION	17,200	15,259	16,447	0.0	0.0	19,687	-	-
		242	DISABILITY	2,478	2,736	3,169	0.0	0.0	4,127	-	-
		243	DENTAL	51,311	49,080	50,472	0.0	0.0	64,736	-	-
		244	HEALTH SAVINGS PLAN	194	-	634	0.0	0.0	936	-	-
		247	CHILDCARE	78	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	156,145	268,526	130,000	0.0	0.0	183,500	-	-
		311	INSTRUCTION SERVICES	81,557	56,412	127,800	0.0	0.0	104,023	-	-
		313	STUDENT SERVICES	180	-	5,000	0.0	0.0	-	-	-
		324	RENTALS	1,386	1,386	2,600	0.0	0.0	2,500	-	-
		341	IN-DIST TRAVEL	5,002	4,931	13,500	0.0	0.0	5,000	-	-

Functions by Account Code  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1250	342	OUT-DIST TRAVEL	-	19,109	13,000	0.0	0.0	10,000	-	-
		351	TELEPHONE	-	-	1,500	0.0	0.0	1,500	-	-
		353	POSTAGE	69	24	500	0.0	0.0	500	-	-
		373	TUITION PRIVATE	-	-	13,000	0.0	0.0	13,000	-	-
		392	OTHR SERVICES - PHOTOCOPY	1,500	2,431	1,200	0.0	0.0	1,500	-	-
		410	CONSUMABLE SUPPLIES	61,164	54,083	58,750	0.0	0.0	51,000	-	-
		413	FOOD SUPPLIES	2,902	4,471	5,000	0.0	0.0	-	-	-
		420	TEXTBOOKS - NEW	9,610	-	35,000	0.0	0.0	35,000	-	-
		421	TEXTBOOKS - TCHR MANUALS	-	-	2,000	0.0	0.0	2,000	-	-
		422	TEXTBOOKS - REPLACEMENT	-	340	3,000	0.0	0.0	3,000	-	-
		427	TEXTBOOK ORIENTED MATERLS	-	223	7,500	0.0	0.0	6,000	-	-
		451	CATERING FOOD SUPPLIES	-	-	2,000	0.0	0.0	1,500	-	-
		460	NONCONSUM ITEMS	6,027	10,783	13,950	0.0	0.0	10,000	-	-
		470	COMPUTER SOFTWR	27,100	21,825	25,000	0.0	0.0	-	-	-
		480	COMPUTER HDW	1,717	-	8,000	0.0	0.0	5,000	-	-
		640	DUES AND FEES	12,042	14,562	13,000	0.0	0.0	13,000	-	-
		655	JUD/SETTLEMENT DISTRICT	-	-	42,500	0.0	0.0	30,000	-	-
			<b>Total Function 1250</b>	<b>3,161,736</b>	<b>3,802,640</b>	<b>4,316,569</b>			<b>5,170,624</b>		
			<b>Total Fund 100</b>	<b>3,161,736</b>	<b>3,802,640</b>	<b>4,316,569</b>			<b>5,170,624</b>		



# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
100	1260	137	EXTRA DUTY/HOURLY	-	-	20,000	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	-	1,300	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	-	-	5,000	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	-	-	1,700	0.0	0.0	-	-	-		
		231	WRKRS COMP	-	-	80	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	-	-	110	0.0	0.0	-	-	-		
		242	DISABILITY	53	-	-	0.0	0.0	-	-	-		
		310	INST/PROF/TECH SERVICES	9,914	35,298	20,000	0.0	0.0	25,750	-	-		
		390	OTH GEN PROF TECH SRVS	-	-	20,000	0.0	0.0	-	-	-		
		<b>Total Function 1260</b>				<b>9,967</b>	<b>35,298</b>	<b>68,190</b>			<b>25,750</b>	<b>-</b>	<b>-</b>
		<b>Total Fund 100</b>				<b>9,967</b>	<b>35,298</b>	<b>68,190</b>			<b>25,750</b>	<b>-</b>	<b>-</b>

# FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 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).

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1271	119	SUMMER EMPLOYEES	78,749	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	1,892	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	4,373	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	15,615	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	6,024	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	335	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	146	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	17	-	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	83	-	-	0.0	0.0	-	-	-
			<b>Total Function 1271</b>	<b>107,233</b>	-	-	-	-	-	-	-
			<b>Total Fund 100</b>	<b>107,233</b>	-	-	-	-	-	-	-

# FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 Budget

## 1272 Title I

### Function Description:

Record Title IA instructional activities

### Special Notes:

Functions by Account Code

2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1272	311	INSTRUCTION SERVICES	-	505	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	18,000	0.0	0.0	-	-	-
		<b>Total Function 1272</b>		-	<b>505</b>	<b>18,000</b>			-	-	-
<b>Total Fund 100</b>				-	<b>505</b>	<b>18,000</b>			-	-	-

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1283	111	LIC SALARIES	314,567	112,574	459,445	6.1	7.4	590,724	-	-
		112	CLASS SALARIES	107,005	23,143	94,077	2.8	2.0	110,899	-	-
		122	SUB CLASSIFIED	6,435	-	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	2,480	800	1,120	0.0	0.0	1,120	-	-
		137	EXTRA DUTY/HOURLY	2,931	-	4,874	0.0	0.0	5,284	-	-
		143	STIPEND-COMP FACILITATR	3,547	-	3,837	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	56,082	30,418	87,378	0.0	0.0	94,794	-	-
		212	PERS PICKUP 6%	25,535	8,191	34,243	0.0	0.0	42,482	-	-
		216	PERS DISTRICT OPSPR	53,474	5,490	64,377	0.0	0.0	92,084	-	-
		220	SOC SEC ADMIN	31,559	9,860	41,589	0.0	0.0	53,919	-	-
		231	WRKRS COMP	1,588	406	2,003	0.0	0.0	2,661	-	-
		232	UNEMPLOY COMP	847	520	1,664	0.0	0.0	2,124	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	2,283	0.0	0.0	2,832	-	-
		240	MEDICAL	103,263	31,964	102,129	0.0	0.0	183,804	-	-
		241	VISION	3,777	1,093	3,266	0.0	0.0	3,657	-	-
		242	DISABILITY	762	251	1,095	0.0	0.0	1,352	-	-
		243	DENTAL	12,434	2,685	11,777	0.0	0.0	13,589	-	-
		247	CHILDCARE	78	-	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	8,912	505	23,000	0.0	0.0	38,000	-	-
		322	REPAIR & MAINT SERVICE	834	-	3,000	0.0	0.0	1,000	-	-
		324	RENTALS	361	-	3,000	0.0	0.0	4,000	-	-
		341	IN-DIST TRAVEL	-	643	800	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	-	-	0.0	0.0	6,000	-	-
		351	TELEPHONE	4,402	-	7,000	0.0	0.0	5,000	-	-
		353	POSTAGE	3,023	300	2,500	0.0	0.0	3,000	-	-
		390	OTH GEN PROF TECH SRVS	459,770	2,070	678,500	0.0	0.0	796,500	-	-
		392	OTHR SERVICES - PHOTOCOPY	1,350	-	1,800	0.0	0.0	1,800	-	-
		410	CONSUMABLE SUPPLIES	10,651	-	17,000	0.0	0.0	24,750	-	-
		413	FOOD SUPPLIES	3,504	-	4,000	0.0	0.0	5,500	-	-
		420	TEXTBOOKS - NEW	393,272	136,972	326,500	0.0	0.0	102,000	-	-
		427	TEXTBOOK ORIENTED MATERLS	14	-	-	0.0	0.0	-	-	-



Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1283	460	NONCONSUM ITEMS	11,033	-	7,500	0.0	0.0	8,500	-	-
		470	COMPUTER SOFTWR	16,040	-	1,500	0.0	0.0	1,500	-	-
		480	COMPUTER HDW	-	-	3,000	0.0	0.0	3,000	-	-
		550	DEPREC TECH EQUIP	-	-	-	0.0	0.0	5,500	-	-
		640	DUES AND FEES	1,242	-	2,500	0.0	0.0	-	-	-
			<b>Total Function 1283</b>	<b>1,640,769</b>	<b>367,886</b>	<b>1,996,757</b>			<b>2,207,375</b>		
			<b>Total Fund 100</b>	<b>1,640,769</b>	<b>367,886</b>	<b>1,996,757</b>			<b>2,207,375</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1285	111	LIC SALARIES	242,448	-	104,791	3.0	1.0	69,408	-	-
		133	STIPEND-TOP OF SCALE	3,700	-	4,000	0.0	0.0	800	-	-
		137	EXTRA DUTY/HOURLY	3,500	-	-	0.0	0.0	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	-	2,000	0.0	0.0	-	-	-
		190	OTHER SALARIES	-	-	1,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	44,000	-	222	0.0	0.0	223	-	-
		212	PERS PICKUP 6%	14,861	-	4,020	0.0	0.0	4,212	-	-
		216	PERS DISTRICT OPSPR	19,853	-	16,571	0.0	0.0	17,373	-	-
		220	SOC SEC ADMIN	18,352	-	5,065	0.0	0.0	5,371	-	-
		231	WRKRS COMP	873	-	232	0.0	0.0	278	-	-
		232	UNEMPLOY COMP	486	-	199	0.0	0.0	211	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	265	0.0	0.0	281	-	-
		240	MEDICAL	60,693	-	19,546	0.0	0.0	23,455	-	-
		241	VISION	514	-	460	0.0	0.0	263	-	-
		242	DISABILITY	575	-	151	0.0	0.0	151	-	-
		243	DENTAL	4,986	-	2,537	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	1,385	-	1,500	0.0	0.0	-	-	-
		420	TEXTBOOKS - NEW	362	-	508,058	0.0	0.0	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	225	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	1,443	-	-	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	243	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	300	-	500	0.0	0.0	-	-	-
			<b>Total Function 1285</b>	<b>418,799</b>	<b>-</b>	<b>671,116</b>			<b>122,026</b>	<b>-</b>	<b>-</b>
			<b>Total Fund 100</b>	<b>418,799</b>	<b>-</b>	<b>671,116</b>			<b>122,026</b>	<b>-</b>	<b>-</b>

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

Functions by Account Code

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 4/26/24

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1291	111	LIC SALARIES	552,833	552,853	619,551	6.0	9.0	726,916	-	-
		112	CLASS SALARIES	176,796	196,267	203,567	4.4	8.8	236,780	-	-
		121	SUB LICENSED	296	402	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	242	113	1,000	0.0	0.0	987	-	-
		130	OVERTIME SALARY	-	-	50	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	5,400	5,600	5,600	0.0	0.0	6,400	-	-
		137	EXTRA DUTY/HOURLY	1,277	1,052	2,822	0.0	0.0	1,538	-	-
		210	PERS DISTRICT T1/T2	87,740	84,118	111,136	0.0	0.0	114,226	-	-
		212	PERS PICKUP 6%	38,397	38,195	42,360	0.0	0.0	48,017	-	-
		216	PERS DISTRICT OPSPR	96,257	96,666	117,139	0.0	0.0	140,860	-	-
		220	SOC SEC ADMIN	53,929	55,293	64,884	0.0	0.0	74,313	-	-
		231	WRKRS COMP	2,676	2,288	3,140	0.0	0.0	3,769	-	-
		232	UNEMPLOY COMP	1,418	2,947	2,655	0.0	0.0	2,918	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	3,274	0.0	0.0	3,691	-	-
		240	MEDICAL	115,216	153,042	154,099	0.0	0.0	171,219	-	-
		241	VISION	6,691	6,398	6,386	0.0	0.0	8,500	-	-
		242	DISABILITY	1,303	1,233	1,532	0.0	0.0	1,560	-	-
		243	DENTAL	20,436	20,866	18,169	0.0	0.0	27,661	-	-
		311	INSTRUCTION SERVICES	30,077	18,037	19,150	0.0	0.0	15,200	-	-
		341	IN-DIST TRAVEL	-	171	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	-	-	-	0.0	0.0	1,000	-	-
		410	CONSUMABLE SUPPLIES	-	88	-	0.0	0.0	3,000	-	-
		413	FOOD SUPPLIES	-	288	-	0.0	0.0	756	-	-
		422	TEXTBOOKS - REPLACEMENT	-	-	-	0.0	0.0	5,000	-	-
		427	TEXTBOOK ORIENTED MATERLS	101	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	6,050	0.0	0.0	1,000	-	-
			<b>Total Function 1291</b>	<b>1,191,085</b>	<b>1,235,918</b>	<b>1,382,565</b>			<b>1,595,311</b>		
	<b>Total Fund 100</b>			<b>1,191,085</b>	<b>1,235,918</b>	<b>1,382,565</b>			<b>1,595,311</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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 and Shasta Elementary School.

Functions by Account Code  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1292	112	CLASS SALARIES	97,534	117,250	153,644	4.5	5.0	162,351	-	-
		114	MGR CLASSIFIED	57,512	61,936	67,834	1.0	0.5	35,459	-	-
		122	SUB CLASSIFIED	490	452	150	0.0	0.0	156	-	-
		137	EXTRA DUTY/HOURLY	2,236	260	5,000	0.0	0.0	4,882	-	-
		210	PERS DISTRICT T1/T2	131	76	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	9,428	10,633	11,797	0.0	0.0	12,171	-	-
		216	PERS DISTRICT OPSPR	37,272	42,037	49,212	0.0	0.0	50,773	-	-
		220	SOC SEC ADMIN	11,514	13,065	16,558	0.0	0.0	15,337	-	-
		231	WRKRS COMP	610	570	851	0.0	0.0	459	-	-
		232	UNEMPLOY COMP	309	707	666	0.0	0.0	609	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	872	0.0	0.0	811	-	-
		240	MEDICAL	40,478	40,283	37,215	0.0	0.0	32,874	-	-
		241	VISION	3,565	2,306	2,551	0.0	0.0	2,618	-	-
		243	DENTAL	7,942	4,751	6,042	0.0	0.0	6,289	-	-
		244	HEALTH SAVINGS PLAN	131	-	-	0.0	0.0	-	-	-
		245	LIFE INSURANCE	374	322	777	0.0	0.0	803	-	-
		246	HRA (HLTH REIMBURSEMENT)	465	465	-	0.0	0.0	-	-	-
		321	CLEANING SERVICES	1,300	1,023	2,000	0.0	0.0	2,000	-	-
		322	REPAIR & MAINT SERVICE	-	89	500	0.0	0.0	-	-	-
		324	RENTALS	1,070	1,070	1,000	0.0	0.0	1,000	-	-
		341	IN-DIST TRAVEL	38	91	500	0.0	0.0	-	-	-
		351	TELEPHONE	319	200	200	0.0	0.0	250	-	-
		392	OTHR SERVICES - PHOTOCOPY	182	181	300	0.0	0.0	300	-	-
		410	CONSUMABLE SUPPLIES	3,103	1,867	4,500	0.0	0.0	5,500	-	-
		413	FOOD SUPPLIES	88	210	500	0.0	0.0	600	-	-
		460	NONCONSUM ITEMS	5,816	2,638	3,500	0.0	0.0	3,000	-	-
			<b>Total Function 1292</b>	<b>281,907</b>	<b>302,481</b>	<b>366,169</b>			<b>338,243</b>		
<b>Total Fund 100</b>				<b>281,907</b>	<b>302,481</b>	<b>366,169</b>			<b>338,243</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 1410 Elementary (History Only)

### Function Description:

**Elementary.** Instructional activities as defined under 1111 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

2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1410	119	SUMMER EMPLOYEES	-	39,438	27,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	1,444	2,500	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	2,344	2,000	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	7,989	5,000	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	3,014	3,000	0.0	0.0	-	-	-
		231	WRKRS COMP	-	123	150	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	154	150	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	2,751	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	-	12,550	-	0.0	0.0	-	-	-
		324	RENTALS	-	42	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	4,310	18	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	-	1,250	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	7,636	15,000	0.0	0.0	-	-	-
		640	DUES AND FEES	-	94	-	0.0	0.0	-	-	-
			<b>Total Function 1410</b>	<b>4,310</b>	<b>77,597</b>	<b>56,050</b>					
			<b>Total Fund 100</b>	<b>4,310</b>	<b>77,597</b>	<b>56,050</b>					

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:**

Fund	Function	Actt	Actt Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1420	111	LIC SALARIES	155	-	-	0.0	0.0	-	-	-
		119	SUMMER EMPLOYEES	6,488	2,093	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	478	153	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	299	126	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	982	361	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	487	160	-	0.0	0.0	-	-	-
		231	WRKRS COMP	27	6	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	13	8	-	0.0	0.0	-	-	-
		324	RENTALS	-	42	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	22	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	3,573	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	94	-	0.0	0.0	-	-	-
			<b>Total Function 1420</b>	<b>8,951</b>	<b>6,617</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
			<b>Total Fund 100</b>	<b>8,951</b>	<b>6,617</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1430	119	SUMMER EMPLOYEES	4,442	2,852	7,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	394	2,500	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	266	171	750	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,054	328	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	333	216	750	0.0	0.0	-	-	-
		231	WRKRS COMP	19	9	50	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	9	11	50	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	33	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	375	-	0.0	0.0	-	-	-
			<b>Total Function 1430</b>	<b>6,123</b>	<b>4,389</b>	<b>11,100</b>					
			<b>Total Fund 100</b>	<b>6,123</b>	<b>4,389</b>	<b>11,100</b>					

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 1440 Summer Programs K-3

### Function Description:

K-3<sup>rd</sup> Grade instructional activities as defined under 1111 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1440	460	NONCONSUM ITEMS	-	-	1,500	0.0	0.0	-	-	-
			<b>Total Function 1440</b>	-	-	<b>1,500</b>			-	-	-
	<b>Total Fund 100</b>			-	-	<b>1,500</b>			-	-	-

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:



Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1460	119	SUMMER EMPLOYEES	12,934	13,751	17,000	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	720	745	1,300	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	2,847	2,943	3,779	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	990	1,052	1,155	0.0	0.0	-	-	-
		231	WRKRS COMP	55	44	57	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	23	48	100	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	724	332	700	0.0	0.0	500	-	-
			<b>Total Function 1460</b>	<b>18,293</b>	<b>18,914</b>	<b>24,090</b>			<b>500</b>	<b>500</b>	<b>500</b>
<b>Total Fund 100</b>				<b>18,293</b>	<b>18,914</b>	<b>24,090</b>			<b>500</b>	<b>500</b>	<b>500</b>

# FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 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.

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	1490	119	SUMMER EMPLOYEES	-	-	25,002	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	750	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	1,500	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	750	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	50	0.0	0.0	-	-	-
			<b>Total Function 1490</b>	-	-	<b>28,052</b>			-	-	-
<b>Total Fund 100</b>				-	-	<b>28,052</b>			-	-	-

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 2110 Attendance and Social Work Services (History Only)

**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:**

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2110	111	LIC SALARIES	-	73,630	78,742	0.0	1.0	83,792	-	-
		212	PERS PICKUP 6%	-	2,198	4,725	0.0	0.0	5,027	-	-
		216	PERS DISTRICT OPSPR	-	8,688	19,709	0.0	0.0	20,973	-	-
		220	SOC SEC ADMIN	-	5,227	5,609	0.0	0.0	6,410	-	-
		231	WRKRS COMP	-	217	276	0.0	0.0	311	-	-
		232	UNEMPLOY COMP	-	295	236	0.0	0.0	251	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	315	0.0	0.0	335	-	-
		240	MEDICAL	-	20,130	21,053	0.0	0.0	21,053	-	-
		241	VISION	-	324	263	0.0	0.0	263	-	-
		242	DISABILITY	-	195	184	0.0	0.0	185	-	-
		243	DENTAL	-	2,751	2,569	0.0	0.0	2,569	-	-
			<b>Total Function 2110</b>	-	<b>113,654</b>	<b>133,680</b>			<b>141,170</b>	-	-
			<b>Total Fund 100</b>	-	<b>113,654</b>	<b>133,680</b>			<b>141,170</b>	-	-

# FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 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  
2024-2025

Print Date: 4/26/24

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2114	112	CLASS SALARIES	43,804	62,302	92,529	1.0	1.5	98,155	-	-
		114	MGR CLASSIFIED	2,139	-	-	0.0	0.0	-	-	-
		130	OVERTIME SALARY	-	642	2,000	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	221	1,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	574	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	2,628	3,790	5,616	0.0	0.0	5,889	-	-
		216	PERS DISTRICT OPSPR	10,390	14,983	23,429	0.0	0.0	24,568	-	-
		220	SOC SEC ADMIN	3,433	4,738	7,042	0.0	0.0	7,509	-	-
		231	WRKRS COMP	182	195	340	0.0	0.0	377	-	-
		232	UNEMPLOY COMP	92	253	281	0.0	0.0	294	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	225	0.0	0.0	393	-	-
		240	MEDICAL	21,592	24,190	34,077	0.0	0.0	34,288	-	-
		241	VISION	447	718	1,082	0.0	0.0	1,077	-	-
		243	DENTAL	1,715	1,819	2,908	0.0	0.0	2,914	-	-
		386	DATA PROCESSING SRVS	45,416	47,311	100,000	0.0	0.0	48,600	-	-
			<b>Total Function 2114</b>	<b>132,410</b>	<b>161,162</b>	<b>270,529</b>			<b>224,066</b>		
			<b>Total Fund 100</b>	<b>132,410</b>	<b>161,162</b>	<b>270,529</b>			<b>224,066</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 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.



Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2115	389	OTHER NON-INSTR PROF/TECH	273,645	273,645	320,000	0.0	0.0	330,000	-	-
			<b>Total Function 2115</b>	<b>273,645</b>	<b>273,645</b>	<b>320,000</b>			<b>330,000</b>	-	-
<b>Total Fund 100</b>				<b>273,645</b>	<b>273,645</b>	<b>320,000</b>			<b>330,000</b>	-	-

# FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2120	133	STIPEND-TOP OF SCALE	-	-	5,000	0.0	0.0	-	-	-
		246	HRA (HLTH REIMBURSEMENT)	892	-	-	0.0	0.0	-	-	-
		312	INST PRGM IMPROV SERV	400	-	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	-	710	0.0	0.0	440	-	-
		342	OUT-DIST TRAVEL	734	2,596	250	0.0	0.0	3,250	-	-
		410	CONSUMABLE SUPPLIES	525	367	2,100	0.0	0.0	2,400	-	-
		413	FOOD SUPPLIES	-	-	100	0.0	0.0	100	-	-
		460	NONCONSUM ITEMS	-	40	1,000	0.0	0.0	1,500	-	-
		640	DUES AND FEES	55	-	-	0.0	0.0	100	-	-
			<b>Total Function 2120</b>	<b>2,606</b>	<b>3,003</b>	<b>9,160</b>			<b>7,790</b>		
			<b>Total Fund 100</b>	<b>2,606</b>	<b>3,003</b>	<b>9,160</b>			<b>7,790</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2130	111	LIC SALARIES	203,101	318,522	411,068	5.0	6.2	464,334	-	-
		112	CLASS SALARIES	20,442	39,307	18,060	0.5	0.5	19,160	-	-
		133	STIPEND-TOP OF SCALE	490	480	750	0.0	0.0	960	-	-
		137	EXTRA DUTY/HOURLY	1,626	1,483	995	0.0	0.0	669	-	-
		146	STIPEND-NURSE COORDINTR	3,547	6,263	3,488	0.0	0.0	3,488	-	-
		210	PERS DISTRICT T1/T2	12,875	22,083	12,295	0.0	0.0	26,542	-	-
		212	PERS PICKUP 6%	10,908	18,272	13,635	0.0	0.0	29,317	-	-
		216	PERS DISTRICT OPSPR	31,741	52,712	45,839	0.0	0.0	110,954	-	-
		220	SOC SEC ADMIN	15,635	27,008	31,200	0.0	0.0	37,348	-	-
		231	WRKRS COMP	812	1,147	1,537	0.0	0.0	1,861	-	-
		232	UNEMPLOY COMP	442	1,520	1,301	0.0	0.0	1,466	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	1,361	0.0	0.0	1,755	-	-
		240	MEDICAL	45,160	88,180	128,584	0.0	0.0	130,669	-	-
		241	VISION	2,070	3,016	2,973	0.0	0.0	3,363	-	-
		242	DISABILITY	455	731	1,129	0.0	0.0	950	-	-
		243	DENTAL	8,504	12,223	14,024	0.0	0.0	15,362	-	-
		310	INST/PROF/TECH SERVICES	15,101	-	5,000	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	1,992	1,317	2,000	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	-	-	500	0.0	0.0	-	-	-
		319	OTHER INSTR SERVICES	-	2,404	2,000	0.0	0.0	-	-	-
		326	BUILDING FUEL	816	1,258	1,000	0.0	0.0	700	-	-
		341	IN-DIST TRAVEL	3,330	7,253	5,000	0.0	0.0	6,000	-	-
		342	OUT-DIST TRAVEL	2,715	1,101	2,000	0.0	0.0	2,000	-	-
		351	TELEPHONE	1,817	1,821	2,000	0.0	0.0	2,000	-	-
		353	POSTAGE	-	925	1,500	0.0	0.0	1,000	-	-
		355	PRINTING BINDING	50	-	-	0.0	0.0	-	-	-
		389	OTHER NON-INSTR PROF/TECH	-	-	-	0.0	0.0	5,000	-	-
		390	OTH GEN PROF TECH SRVS	490	-	2,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	6,002	14,928	14,950	0.0	0.0	16,925	-	-
		413	FOOD SUPPLIES	7	-	-	0.0	0.0	500	-	-
		420	TEXTBOOKS - NEW	-	2,180	2,000	0.0	0.0	-	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2130	460	NONCONSUM ITEMS	23,845	11,947	4,800	0.0	0.0	5,300	-	-
		640	DUES AND FEES	369	520	600	0.0	0.0	600	-	-
			<b>Total Function 2130</b>	<b>414,343</b>	<b>638,602</b>	<b>733,588</b>			<b>888,222</b>	<b>-</b>	<b>-</b>
	<b>Total Fund 100</b>			<b>414,343</b>	<b>638,602</b>	<b>733,588</b>			<b>888,222</b>	<b>-</b>	<b>-</b>

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

**Functions by Account Code**  
2024-2025

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 4/26/24

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2150	111	LIC SALARIES	381,007	373,588	506,612	6.8	6.0	492,534	-	-
		112	CLASS SALARIES	83,308	77,724	84,215	0.0	2.0	89,356	-	-
		133	STIPEND-TOP OF SCALE	4,620	4,200	4,200	0.0	0.0	4,200	-	-
		135	STIPEND-SPECIAL ED	33,250	31,752	30,502	0.0	0.0	37,420	-	-
		137	EXTRA DUTY/HOURLY	16,800	64,699	27,441	0.0	0.0	63,670	-	-
		210	PERS DISTRICT T1/T2	70,796	56,327	56,473	0.0	0.0	55,393	-	-
		212	PERS PICKUP 6%	31,092	31,815	34,249	0.0	0.0	41,231	-	-
		216	PERS DISTRICT OPSPR	60,048	75,976	92,158	0.0	0.0	122,252	-	-
		220	SOC SEC ADMIN	37,589	40,636	42,405	0.0	0.0	49,617	-	-
		231	WRKRS COMP	1,834	1,626	1,998	0.0	0.0	2,665	-	-
		232	UNEMPLOY COMP	1,023	2,185	1,696	0.0	0.0	2,182	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	621	0.0	0.0	2,549	-	-
		240	MEDICAL	87,301	87,395	91,763	0.0	0.0	107,728	-	-
		241	VISION	3,797	3,623	3,796	0.0	0.0	4,672	-	-
		242	DISABILITY	809	800	975	0.0	0.0	1,003	-	-
		243	DENTAL	12,125	11,007	10,541	0.0	0.0	12,865	-	-
		310	INST/PROF/TECH SERVICES	113,583	198,995	150,000	0.0	0.0	220,000	-	-
		341	IN-DIST TRAVEL	6,276	3,256	8,000	0.0	0.0	7,000	-	-
		342	OUT-DIST TRAVEL	-	-	2,000	0.0	0.0	2,000	-	-
		410	CONSUMABLE SUPPLIES	10,372	5,171	15,000	0.0	0.0	15,000	-	-
		413	FOOD SUPPLIES	104	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	8,008	1,082	8,000	0.0	0.0	8,000	-	-
		480	COMPUTER HDW	-	2,693	-	0.0	0.0	1,000	-	-
		640	DUES AND FEES	6,713	1,210	2,000	0.0	0.0	3,000	-	-
			<b>Total Function 2150</b>	<b>970,454</b>	<b>1,075,761</b>	<b>1,174,647</b>			<b>1,345,337</b>		
			<b>Total Fund 100</b>	<b>970,454</b>	<b>1,075,761</b>	<b>1,174,647</b>			<b>1,345,337</b>		



# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2190	111	LIC SALARIES	404,441	313,122	253,427	6.4	4.6	421,487	-	-
		112	CLASS SALARIES	115,345	140,221	146,429	3.0	3.7	186,856	-	-
		113	ADMINISTRATORS	136,086	145,043	144,886	1.0	1.0	148,782	-	-
		121	SUB LICENSED	-	-	500	0.0	0.0	555	-	-
		133	STIPEND-TOP OF SCALE	3,970	2,897	2,897	0.0	0.0	3,976	-	-
		135	STIPEND-SPECIAL ED	12,741	22,891	15,504	0.0	0.0	23,958	-	-
		137	EXTRA DUTY/HOURLY	-	-	250	0.0	0.0	334	-	-
		140	STIPEND-ADVISORS	-	-	5,000	0.0	0.0	3,993	-	-
		143	STIPEND-COMP FACILITATR	-	3,763	7,674	0.0	0.0	-	-	-
		147	STIPEND-TEAM LEADER	1,330	-	-	0.0	0.0	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	1,667	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	114,748	103,671	108,113	0.0	0.0	139,847	-	-
		212	PERS PICKUP 6%	33,813	37,743	34,090	0.0	0.0	47,619	-	-
		216	PERS DISTRICT OPSPR	53,908	57,558	44,958	0.0	0.0	98,039	-	-
		220	SOC SEC ADMIN	49,289	46,165	41,877	0.0	0.0	60,798	-	-
		231	WRKRS COMP	2,455	1,862	1,983	0.0	0.0	3,222	-	-
		232	UNEMPLOY COMP	1,325	2,511	1,700	0.0	0.0	2,381	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	684	0.0	0.0	2,775	-	-
		240	MEDICAL	103,210	84,181	87,463	0.0	0.0	143,618	-	-
		241	VISION	4,419	3,466	3,084	0.0	0.0	5,573	-	-
		242	DISABILITY	871	691	578	0.0	0.0	722	-	-
		243	DENTAL	12,573	9,479	8,220	0.0	0.0	15,349	-	-
		244	HEALTH SAVINGS PLAN	135	-	-	0.0	0.0	-	-	-
		245	LIFE INSURANCE	428	365	1,135	0.0	0.0	1,643	-	-
		246	HRA (HLTH REIMBURSEMENT)	1,478	-	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	594	-	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	2,215	1,715	3,215	0.0	0.0	3,715	-	-
		311	INSTRUCTION SERVICES	-	-	6,000	0.0	0.0	10,000	-	-
		318	PROF & IMPR NON-INSTR	1,611	742	4,000	0.0	0.0	3,500	-	-
		322	REPAIR & MAINT SERVICE	70	-	1,000	0.0	0.0	1,000	-	-
		341	IN-DIST TRAVEL	3,820	2,240	3,800	0.0	0.0	3,700	-	-
		342	OUT-DIST TRAVEL	7,774	4,504	10,500	0.0	0.0	9,500	-	-

Functions by Account Code  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2190	351	TELEPHONE	6,054	5,633	7,400	0.0	0.0	5,800	-	-
		410	CONSUMABLE SUPPLIES	6,884	3,760	14,000	0.0	0.0	14,000	-	-
		413	FOOD SUPPLIES	614	496	1,500	0.0	0.0	2,500	-	-
		422	TEXTBOOKS - REPLACEMENT	-	-	-	0.0	0.0	1,730	-	-
		460	NONCONSUM ITEMS	4,282	6,092	6,000	0.0	0.0	4,848	-	-
		480	COMPUTER HDW	-	12,405	12,500	0.0	0.0	7,091	-	-
		640	DUES AND FEES	414	229	230	0.0	0.0	-	-	-
			<b>Total Function 2190</b>	<b>1,088,565</b>	<b>1,013,447</b>	<b>980,595</b>			<b>1,378,911</b>		
			<b>Total Fund 100</b>	<b>1,088,565</b>	<b>1,013,447</b>	<b>980,595</b>			<b>1,378,911</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2211	111	LIC SALARIES	148,832	159,956	166,541	2.0	2.0	173,869	-	-
		112	CLASS SALARIES	56,799	88,388	92,485	2.0	2.0	98,446	-	-
		113	ADMINISTRATORS	134,418	142,018	148,242	1.0	1.5	237,652	-	-
		133	STIPEND-TOP OF SCALE	1,500	4,422	4,565	0.0	0.0	6,353	-	-
		137	EXTRA DUTY/HOURLY	5,337	3,592	6,710	0.0	0.0	9,296	-	-
		145	STIPEND-MUSIC INSTRUCTORS	8,326	8,834	9,099	0.0	0.0	9,099	-	-
		151	CATERING EXTRA DUTY	-	750	5,000	0.0	0.0	1,886	-	-
		210	PERS DISTRICT T1/T2	10,367	28,497	27,723	0.0	0.0	51,951	-	-
		212	PERS PICKUP 6%	16,775	24,505	25,632	0.0	0.0	32,277	-	-
		216	PERS DISTRICT OPSPR	57,206	71,684	81,906	0.0	0.0	87,992	-	-
		220	SOC SEC ADMIN	26,359	30,244	32,387	0.0	0.0	40,847	-	-
		231	WRKRS COMP	1,288	1,217	1,568	0.0	0.0	2,087	-	-
		232	UNEMPLOY COMP	702	1,608	1,305	0.0	0.0	1,614	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	1,015	0.0	0.0	2,152	-	-
		240	MEDICAL	56,949	52,768	55,870	0.0	0.0	68,441	-	-
		241	VISION	1,855	1,957	1,900	0.0	0.0	2,103	-	-
		242	DISABILITY	310	294	375	0.0	0.0	391	-	-
		243	DENTAL	4,348	4,910	5,204	0.0	0.0	5,783	-	-
		245	LIFE INSURANCE	428	365	1,105	0.0	0.0	2,164	-	-
		246	HRA (HLTH REIMBURSEMENT)	3,262	2,676	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	900	900	900	0.0	0.0	1,350	-	-
		310	INST/PROF/TECH SERVICES	-	4,301	72,500	0.0	0.0	70,000	-	-
		311	INSTRUCTION SERVICES	1,560	-	-	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	11,741	-	9,592	0.0	0.0	6,500	-	-
		324	RENTALS	3,532	3,767	7,000	0.0	0.0	9,540	-	-
		341	IN-DIST TRAVEL	3,644	8,319	25,500	0.0	0.0	16,500	-	-
		342	OUT-DIST TRAVEL	7,573	38,609	27,500	0.0	0.0	27,000	-	-
		343	STUDENT OUT-DIST-TRVL	-	324	-	0.0	0.0	-	-	-
		351	TELEPHONE	624	312	-	0.0	0.0	-	-	-
		353	POSTAGE	-	5	750	0.0	0.0	1,000	-	-
		359	OTHR COMMUNICATION SERV	910	79	-	0.0	0.0	-	-	-
		389	OTHER NON-INST/PROF/TECH	4,500	1,320	-	0.0	0.0	-	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2211	390	OTH GEN PROF TECH SRVS	1,700	1,200	2,750	0.0	0.0	1,000	-	-
		392	OTHR SERVICES - PHOTOCOPY	2,338	4,857	3,000	0.0	0.0	3,000	-	-
		410	CONSUMABLE SUPPLIES	4,474	7,740	37,500	0.0	0.0	27,605	-	-
		413	FOOD SUPPLIES	4,545	14,646	12,750	0.0	0.0	13,500	-	-
		427	TEXTBOOK ORIENTED MATERLS	-	-	500	0.0	0.0	-	-	-
		451	CATERING FOOD SUPPLIES	-	-	3,000	0.0	0.0	2,000	-	-
		460	NONCONSUM ITEMS	20,378	26,053	26,450	0.0	0.0	17,900	-	-
		470	COMPUTER SOFTWR	1,880	67,916	264,400	0.0	0.0	262,100	-	-
		480	COMPUTER HDW	-	1,774	6,000	0.0	0.0	4,000	-	-
		550	DEPREC TECH EQUIP	-	-	750	0.0	0.0	-	-	-
		640	DUES AND FEES	145	-	1,700	0.0	0.0	2,250	-	-
			<b>Total Function 2211</b>	<b>605,505</b>	<b>810,806</b>	<b>1,171,173</b>			<b>1,299,649</b>	<b>-</b>	<b>-</b>
			<b>Total Fund 100</b>	<b>605,505</b>	<b>810,806</b>	<b>1,171,173</b>			<b>1,299,649</b>	<b>-</b>	<b>-</b>

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 2213 Curriculum Development

### Function Description:

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

### Special Notes:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2213	137	EXTRA DUTY/HOURLY	18,926	26,032	48,152	0.0	0.0	25,615	-	-
		210	PERS DISTRICT T1/T2	523	1,342	3,300	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,124	452	1,886	0.0	0.0	1,537	-	-
		216	PERS DISTRICT OPSPR	3,981	4,820	6,150	0.0	0.0	6,411	-	-
		220	SOC SEC ADMIN	1,393	1,669	3,400	0.0	0.0	772	-	-
		231	WRKRS COMP	69	36	285	0.0	0.0	90	-	-
		232	UNEMPLOY COMP	37	82	200	0.0	0.0	77	-	-
		233	PAID FAMILY MED LEAVE INS	-	-12	35	0.0	0.0	102	-	-
			<b>Total Function 2213</b>	<b>26,052</b>	<b>34,422</b>	<b>63,408</b>			<b>34,605</b>	<b>-</b>	<b>-</b>
<b>Total Fund 100</b>				<b>26,052</b>	<b>34,422</b>	<b>63,408</b>			<b>34,605</b>	<b>-</b>	<b>-</b>



# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2220	112	CLASS SALARIES	253,351	306,296	305,291	11.2	11.2	324,196	-	-
		122	SUB CLASSIFIED	4,580	84	2,000	0.0	0.0	7,638	-	-
		137	EXTRA DUTY/HOURLY	1,773	2,186	6,389	0.0	0.0	2,073	-	-
		210	PERS DISTRICT T1/T2	10,435	7,373	12,298	0.0	0.0	6,456	-	-
		212	PERS PICKUP 6%	13,479	16,019	15,625	0.0	0.0	20,034	-	-
		216	PERS DISTRICT OPSPR	44,564	56,812	54,966	0.0	0.0	77,779	-	-
		220	SOC SEC ADMIN	17,264	20,970	20,332	0.0	0.0	25,282	-	-
		231	WRKRS COMP	1,059	1,019	1,186	0.0	0.0	1,337	-	-
		232	UNEMPLOY COMP	489	1,196	903	0.0	0.0	1,069	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	1,202	0.0	0.0	1,336	-	-
		240	MEDICAL	65,580	59,237	47,764	0.0	0.0	42,355	-	-
		241	VISION	5,889	5,998	3,955	0.0	0.0	4,872	-	-
		243	DENTAL	16,689	19,425	13,340	0.0	0.0	16,470	-	-
		410	CONSUMABLE SUPPLIES	2,232	4,225	6,410	0.0	0.0	4,800	-	-
		430	LIBRARY BOOKS	5,903	6,760	14,590	0.0	0.0	13,150	-	-
		433	AUDIO VISUAL	35	-	-	0.0	0.0	-	-	-
		440	PERIODICALS	158	2,366	10,150	0.0	0.0	8,200	-	-
		460	NONCONSUM ITEMS	520	1,417	5,500	0.0	0.0	2,950	-	-
		470	COMPUTER SOFTWR	11,874	10,220	22,000	0.0	0.0	12,500	-	-
		480	COMPUTER HDW	-	22	-	0.0	0.0	-	-	-
			<b>Total Function 2220</b>	<b>455,875</b>	<b>521,627</b>	<b>543,901</b>			<b>572,497</b>		
			<b>Total Fund 100</b>	<b>455,875</b>	<b>521,627</b>	<b>543,901</b>			<b>572,497</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 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.

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2221	312	INST PRGM IMPROV SERV	-	-	2,000	0.0	0.0	2,000	-	-
		341	IN-DIST TRAVEL	-	-	1,000	0.0	0.0	1,000	-	-
		342	OUT-DIST TRAVEL	-	-	10,000	0.0	0.0	10,000	-	-
		390	OTH GEN PROF TECH SRVS	-	-	1,500	0.0	0.0	1,500	-	-
		410	CONSUMABLE SUPPLIES	-	-	2,500	0.0	0.0	2,500	-	-
		460	NONCONSUM ITEMS	-	-	1,000	0.0	0.0	1,000	-	-
			<b>Total Function 2221</b>	-	-	<b>18,000</b>			<b>18,000</b>	-	-
			<b>Total Fund 100</b>	-	-	<b>18,000</b>			<b>18,000</b>	-	-

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 2230 Assessment and Testing

### Function Description:

Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group process in reaching district and state learning goals and requirements

### Special Notes:

Functions by Account Code  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2230	310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	25,000	-	-
			<b>Total Function 2230</b>	-	-	-			<b>25,000</b>	-	-
			<b>Total Fund 100</b>	-	-	-			<b>25,000</b>	-	-

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

Functions by Account Code  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2240	111	LIC SALARIES	8,722	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	17,788	19,912	60,339	0.0	0.0	46,348	-	-
		151	CATERING EXTRA DUTY	-	2,045	-	0.0	0.0	1,968	-	-
		210	PERS DISTRICT T1/T2	2,923	884	2,450	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,396	1,125	2,571	0.0	0.0	2,899	-	-
		216	PERS DISTRICT OPSPR	2,978	4,011	8,348	0.0	0.0	12,093	-	-
		220	SOC SEC ADMIN	1,968	1,616	4,188	0.0	0.0	1,547	-	-
		231	WRKRS COMP	91	93	413	0.0	0.0	172	-	-
		232	UNEMPLOY COMP	52	85	245	0.0	0.0	145	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	30	0.0	0.0	193	-	-
		240	MEDICAL	1,531	55	-	0.0	0.0	-	-	-
		241	VISION	47	-	-	0.0	0.0	-	-	-
		242	DISABILITY	21	-	-	0.0	0.0	-	-	-
		243	DENTAL	135	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	15,654	78,000	170,000	0.0	0.0	300,000	-	-
		311	INSTRUCTION SERVICES	18,937	1,786	22,500	0.0	0.0	5,000	-	-
		318	PROF & IMPR NON-INSTR	-	19,552	82,500	0.0	0.0	80,000	-	-
		324	RENTALS	-	5,675	1,000	0.0	0.0	1,000	-	-
		341	IN-DIST TRAVEL	4,309	3,651	4,270	0.0	0.0	4,500	-	-
		342	OUT-DIST TRAVEL	5,313	6,984	11,700	0.0	0.0	9,300	-	-
		390	OTH GEN PROF TECH SRVS	1,511	338	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	9,173	1,172	2,698	0.0	0.0	4,978	-	-
		413	FOOD SUPPLIES	803	15,074	3,850	0.0	0.0	4,550	-	-
		451	CATERING FOOD SUPPLIES	-	389	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	-	0.0	0.0	1,211	-	-
		640	DUES AND FEES	-	-	4,000	0.0	0.0	-	-	-
			<b>Total Function 2240</b>	<b>93,350</b>	<b>162,447</b>	<b>381,103</b>			<b>475,904</b>		
			<b>Total Fund 100</b>	<b>93,350</b>	<b>162,447</b>	<b>381,103</b>			<b>475,904</b>		



# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2310	137	EXTRA DUTY/HOURLY	-	2,095	-	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	-	2,064	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	243	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	961	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	300	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	42	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	16	-	0.0	0.0	-	-	-
		324	RENTALS	-	5,749	2,500	0.0	0.0	6,000	-	-
		341	IN-DIST TRAVEL	-	369	300	0.0	0.0	300	-	-
		342	OUT-DIST TRAVEL	-	2,065	8,000	0.0	0.0	8,000	-	-
		353	POSTAGE	575	-	-	0.0	0.0	-	-	-
		354	ADVERTISING	17,183	6,298	10,000	0.0	0.0	10,000	-	-
		355	PRINTING BINDING	2,215	234	2,500	0.0	0.0	2,500	-	-
		381	AUDIT SERVICES	68,542	86,814	110,000	0.0	0.0	125,000	-	-
		382	LEGAL SERVICES	17,489	22,438	60,000	0.0	0.0	50,000	-	-
		384	NEGOTIATION SERVICES	-	-	-	0.0	0.0	10,000	-	-
		385	MANAGEMENT SERVICES	-	-	-	0.0	0.0	20,000	-	-
		388	ELECTION	-	3,401	-	0.0	0.0	3,500	-	-
		389	OTHER NON-INSTR PROF/TECH	5,471	6,829	5,000	0.0	0.0	5,000	-	-
		390	OTH GEN PROF TECH SRVS	1,498	-	1,300	0.0	0.0	1,300	-	-
		410	CONSUMABLE SUPPLIES	1,171	696	2,000	0.0	0.0	500	-	-
		413	FOOD SUPPLIES	901	1,700	1,000	0.0	0.0	1,500	-	-
		440	PERIODICALS	-	-	500	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	20	440	1,000	0.0	0.0	4,000	-	-
		470	COMPUTER SOFTWR	2,500	2,500	3,000	0.0	0.0	17,500	-	-
		480	COMPUTER HDW	1,773	-	2,000	0.0	0.0	1,500	-	-
		640	DUES AND FEES	12,340	11,360	15,000	0.0	0.0	15,000	-	-
		651	LIABILITY INS	115,115	109,949	135,000	0.0	0.0	160,000	-	-
		653	PROPERTY INS PREM	100	100	150	0.0	0.0	200	-	-
		670	TAXES/LICENSES	878	878	2,000	0.0	0.0	1,500	-	-
			<b>Total Function 2310</b>	<b>247,769</b>	<b>267,543</b>	<b>361,250</b>			<b>443,300</b>		
			<b>Total Fund 100</b>	<b>247,769</b>	<b>267,543</b>	<b>361,250</b>			<b>443,300</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2321	112	CLASS SALARIES	23,425	54,065	55,952	1.0	1.0	57,928	-	-
		113	ADMINISTRATORS	166,382	215,076	221,529	1.0	1.0	228,175	-	-
		114	MGR CLASSIFIED	72,257	79,686	81,830	1.0	1.0	85,970	-	-
		133	STIPEND-TOP OF SCALE	1,433	1,558	1,637	0.0	0.0	1,719	-	-
		137	EXTRA DUTY/HOURLY	-	416	500	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	-	335	-	0.0	0.0	1,394	-	-
		210	PERS DISTRICT T1/T2	26,130	36,545	39,153	0.0	0.0	40,834	-	-
		212	PERS PICKUP 6%	15,880	21,176	21,811	0.0	0.0	22,619	-	-
		216	PERS DISTRICT OPSPR	39,679	51,408	55,824	0.0	0.0	57,686	-	-
		220	SOC SEC ADMIN	19,408	24,402	23,937	0.0	0.0	25,254	-	-
		231	WRKRS COMP	954	1,027	1,264	0.0	0.0	1,449	-	-
		232	UNEMPLOY COMP	529	1,411	1,090	0.0	0.0	1,131	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	878	0.0	0.0	1,508	-	-
		240	MEDICAL	10,846	22,480	23,511	0.0	0.0	23,686	-	-
		241	VISION	1,199	1,465	1,375	0.0	0.0	1,359	-	-
		243	DENTAL	3,378	4,151	4,190	0.0	0.0	4,199	-	-
		244	HEALTH SAVINGS PLAN	411	463	193	0.0	0.0	463	-	-
		245	LIFE INSURANCE	803	692	3,295	0.0	0.0	5,170	-	-
		290	OTHER BENEFIT COSTS	27,843	26,808	12,386	0.0	0.0	27,802	-	-
		324	RENTALS	-	-	5,000	0.0	0.0	5,000	-	-
		341	IN-DIST TRAVEL	-	236	300	0.0	0.0	1,000	-	-
		342	OUT-DIST TRAVEL	796	7,777	23,000	0.0	0.0	13,000	-	-
		359	OTHR COMMUNICATION SERV	396	40	500	0.0	0.0	500	-	-
		390	OTH GEN PROF TECH SRVS	397	400	1,000	0.0	0.0	1,000	-	-
		392	OTHR SERVICES - PHOTOCOPY	-	-	100	0.0	0.0	100	-	-
		410	CONSUMABLE SUPPLIES	1,346	2,793	3,000	0.0	0.0	3,000	-	-
		413	FOOD SUPPLIES	2,848	1,345	1,000	0.0	0.0	1,000	-	-
		440	PERIODICALS	707	311	400	0.0	0.0	400	-	-
		451	CATERING FOOD SUPPLIES	-	938	10,000	0.0	0.0	12,000	-	-
		460	NONCONSUM ITEMS	2,722	117	1,500	0.0	0.0	1,000	-	-
		470	COMPUTER SOFTWR	234	249	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	1,775	-	2,000	0.0	0.0	8,000	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2321	542	REPLACEMENT EQUIP	-	-	-	0.0	0.0	3,000	-	-
		640	DUES AND FEES	64	395	3,000	0.0	0.0	3,000	-	-
			<b>Total Function 2321</b>	<b>421,843</b>	<b>557,765</b>	<b>601,153</b>			<b>640,345</b>		
<b>Total Fund 100</b>				<b>421,843</b>	<b>557,765</b>	<b>601,153</b>			<b>640,345</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2410	112	CLASS SALARIES	1,202,889	1,289,691	1,374,488	39.2	39.3	1,464,531	-	-
		113	ADMINISTRATORS	3,694,009	3,812,062	4,029,612	34.2	36.3	4,471,360	-	-
		121	SUB LICENSED	296	-	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	2,003	11,198	3,500	0.0	0.0	4,001	-	-
		130	OVERTIME SALARY	219	105	650	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	14,581	20,321	26,174	0.0	0.0	27,425	-	-
		137	EXTRA DUTY/HOURLY	4,494	20,926	15,100	0.0	0.0	5,150	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	-	7,000	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	-	359	-	0.0	0.0	-	-	-
		190	OTHER SALARIES	-	-	-	0.0	0.0	12,006	-	-
		210	PERS DISTRICT T1/T2	663,451	687,754	711,703	0.0	0.0	775,080	-	-
		212	PERS PICKUP 6%	282,126	304,382	318,767	0.0	0.0	361,080	-	-
		216	PERS DISTRICT OPSPR	551,378	598,895	691,254	0.0	0.0	835,911	-	-
		220	SOC SEC ADMIN	370,158	388,063	409,710	0.0	0.0	461,388	-	-
		231	WRKRS COMP	18,188	15,329	19,140	0.0	0.0	23,202	-	-
		232	UNEMPLOY COMP	9,608	20,398	16,173	0.0	0.0	18,054	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	21,504	0.0	0.0	23,661	-	-
		240	MEDICAL	1,057,727	993,884	1,111,202	0.0	0.0	1,145,454	-	-
		241	VISION	36,383	31,607	32,127	0.0	0.0	32,792	-	-
		242	DISABILITY	-36	37	-	0.0	0.0	-	-	-
		243	DENTAL	98,723	91,705	90,641	0.0	0.0	99,192	-	-
		244	HEALTH SAVINGS PLAN	4,562	3,532	2,470	0.0	0.0	2,056	-	-
		245	LIFE INSURANCE	14,066	12,774	21,659	0.0	0.0	31,719	-	-
		246	HRA (HLTH REIMBURSEMENT)	47,036	30,328	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	-	-	7,566	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	30,463	30,465	31,500	0.0	0.0	34,534	-	-
		310	INST/PROF/TECH SERVICES	-	-	10,000	0.0	0.0	10,000	-	-
		312	INST PRGM IMPROV SERV	-	-	895	0.0	0.0	500	-	-
		322	REPAIR & MAINT SERVICE	-	-	3,000	0.0	0.0	4,100	-	-
		324	RENTALS	65,004	67,431	67,750	0.0	0.0	75,200	-	-
		341	IN-DIST TRAVEL	5,197	4,663	5,090	0.0	0.0	4,600	-	-
		342	OUT-DIST TRAVEL	30,740	70,551	114,682	0.0	0.0	116,692	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2410	343	STUDENT OUT-DIST-TRVL	-	-	-	0.0	0.0	750	-	-
		344	ADMIN TRAVEL	3,475	3,351	3,150	0.0	0.0	3,500	-	-
		351	TELEPHONE	47,935	48,094	49,650	0.0	0.0	51,400	-	-
		353	POSTAGE	21,226	22,024	26,317	0.0	0.0	25,086	-	-
		359	OTHR COMMUNICATION SERV	-	-	2,000	0.0	0.0	2,000	-	-
		386	DATA PROCESSING SRVS	1,538	1,538	769	0.0	0.0	1,000	-	-
		389	OTHER NON-INSTR PROF/TECH	-	10	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	350	260	-	0.0	0.0	600	-	-
		392	OTHR SERVICES - PHOTOCOPY	24,195	30,552	28,700	0.0	0.0	38,545	-	-
		410	CONSUMABLE SUPPLIES	69,940	85,891	132,666	0.0	0.0	134,551	-	-
		413	FOOD SUPPLIES	21,707	23,964	21,500	0.0	0.0	25,548	-	-
		440	PERIODICALS	180	375	180	0.0	0.0	100	-	-
		460	NONCONSUM ITEMS	40,399	34,822	46,186	0.0	0.0	52,262	-	-
		470	COMPUTER SOFTWR	-	-	-	0.0	0.0	300	-	-
		480	COMPUTER HDW	48	1,506	500	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	-	-	3,000	0.0	0.0	-	-	-
		640	DUES AND FEES	28,592	31,795	57,885	0.0	0.0	28,555	-	-
		670	TAXES/LICENSES	-	577	-	0.0	0.0	625	-	-
			<b>Total Function 2410</b>	<b>8,462,848</b>	<b>8,791,221</b>	<b>9,515,860</b>			<b>10,404,510</b>		
			<b>Total Fund 100</b>	<b>8,462,848</b>	<b>8,791,221</b>	<b>9,515,860</b>			<b>10,404,510</b>		



# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2520	112	CLASS SALARIES	250,788	290,676	309,483	5.0	5.0	322,858	-	-
		113	ADMINISTRATORS	138,837	157,441	143,386	1.0	1.0	148,782	-	-
		114	MGR CLASSIFIED	307,995	257,239	270,869	3.0	3.0	281,965	-	-
		133	STIPEND-TOP OF SCALE	2,743	-	-	0.0	0.0	1,620	-	-
		137	EXTRA DUTY/HOURLY	-	194	1,000	0.0	0.0	334	-	-
		210	PERS DISTRICT T1/T2	25,111	18,111	19,321	0.0	0.0	19,901	-	-
		212	PERS PICKUP 6%	35,321	35,416	43,537	0.0	0.0	45,442	-	-
		215	PY PERS RECONCIL.	-	588,126	1,000	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	136,893	123,998	164,270	0.0	0.0	171,694	-	-
		220	SOC SEC ADMIN	53,836	53,009	64,396	0.0	0.0	58,046	-	-
		230	OTHER REQ PAYROLL COSTS	3	2,415	-	0.0	0.0	-	-	-
		231	WRKRS COMP	2,706	2,085	2,829	0.0	0.0	2,911	-	-
		232	UNEMPLOY COMP	1,410	2,787	2,175	0.0	0.0	1,301,000	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	1,742	0.0	0.0	3,029	-	-
		240	MEDICAL	126,036	125,056	136,523	0.0	0.0	133,860	-	-
		241	VISION	6,536	4,749	4,987	0.0	0.0	4,938	-	-
		242	DISABILITY	-	-	50	0.0	0.0	-	-	-
		243	DENTAL	18,481	14,772	16,244	0.0	0.0	16,173	-	-
		244	HEALTH SAVINGS PLAN	685	774	308	0.0	0.0	580	-	-
		245	LIFE INSURANCE	1,770	1,315	2,108	0.0	0.0	2,923	-	-
		246	HRA (HLTH REIMBURSEMENT)	1,357	1,357	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	1,835	1,835	1,815	0.0	0.0	1,835	-	-
		318	PROF & IMPR NON-INSTR	487	1,500	-	0.0	0.0	4,000	-	-
		322	REPAIR & MAINT SERVICE	60	-	250	0.0	0.0	500	-	-
		324	RENTALS	2,730	2,944	3,000	0.0	0.0	4,000	-	-
		329	OTHER PROPERTY SERVICES	1,186	4,182	3,200	0.0	0.0	3,200	-	-
		341	IN-DIST TRAVEL	-	240	400	0.0	0.0	400	-	-
		342	OUT-DIST TRAVEL	4,426	3,045	15,500	0.0	0.0	18,500	-	-
		353	POSTAGE	10,472	8,718	11,000	0.0	0.0	11,000	-	-
		355	PRINTING BINDING	1,490	265	3,500	0.0	0.0	3,500	-	-
		382	LEGAL SERVICES	4,105	11,269	7,500	0.0	0.0	10,000	-	-
		386	DATA PROCESSING SRVS	361,771	138,989	170,000	0.0	0.0	200,000	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2520	387	STATISTICAL SERVICES	3,900	1,950	6,000	0.0	0.0	5,000	-	-
		389	OTHER NON-INSTR PROF/TECH	21,987	11,974	18,000	0.0	0.0	10,000	-	-
		390	OTH GEN PROF TECH SRVS	300	275	1,500	0.0	0.0	500	-	-
		391	MEDICAID CLAIMING SERVICE	55,214	-	-	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	210	411	600	0.0	0.0	500	-	-
		410	CONSUMABLE SUPPLIES	19,447	12,154	7,500	0.0	0.0	7,500	-	-
		413	FOOD SUPPLIES	1,652	2,191	3,500	0.0	0.0	3,500	-	-
		460	NONCONSUM ITEMS	1,072	7,373	8,000	0.0	0.0	8,000	-	-
		470	COMPUTER SOFTWR	1,500	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	1,460	3,497	2,500	0.0	0.0	-	-	-
		630	UNRECOVERABLE BAD DEBT	1,391	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	6,643	7,406	10,000	0.0	0.0	10,000	-	-
		641	BANK FEES AND CHARGES	156	865	1,000	0.0	0.0	1,000	-	-
		655	JUD/SETTLEMENT DISTRICT	100	-	-	0.0	0.0	-	-	-
		670	TAXES/LICENSES	-	250	-	0.0	0.0	-	-	-
		690	GRANT INDIRECT CHG	-	1,166	-	0.0	0.0	-	-	-
			<b>Total Function 2520</b>	<b>1,614,101</b>	<b>1,902,018</b>	<b>1,458,992</b>			<b>2,818,994</b>		
			<b>Total Fund 100</b>	<b>1,614,101</b>	<b>1,902,018</b>	<b>1,458,992</b>			<b>2,818,994</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 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  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2528	113	ADMINISTRATORS	136,042	145,393	152,750	1.0	1.0	160,479	-	-
		133	STIPEND-TOP OF SCALE	2,687	2,908	3,055	0.0	0.0	3,210	-	-
		137	EXTRA DUTY/HOURLY	2,441	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	37,662	40,031	43,674	0.0	0.0	45,871	-	-
		212	PERS PICKUP 6%	8,422	8,952	9,402	0.0	0.0	9,875	-	-
		220	SOC SEC ADMIN	10,732	11,283	11,857	0.0	0.0	12,882	-	-
		231	WRKRS COMP	6,405	13,414	9,746	0.0	0.0	10,135	-	-
		232	UNEMPLOY COMP	272	579	457	0.0	0.0	494	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	376	0.0	0.0	658	-	-
		240	MEDICAL	6,642	6,929	7,282	0.0	0.0	7,344	-	-
		241	VISION	235	266	225	0.0	0.0	215	-	-
		243	DENTAL	790	779	786	0.0	0.0	787	-	-
		245	LIFE INSURANCE	428	365	1,508	0.0	0.0	4,163	-	-
		246	HRA (HLTH REIMBURSEMENT)	1,478	892	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	900	900	900	0.0	0.0	900	-	-
		318	PROF & IMPR NON-INSTR	85	2,140	2,000	0.0	0.0	3,000	-	-
		322	REPAIR & MAINT SERVICE	-	4,513	3,750	0.0	0.0	1,500	-	-
		324	RENTALS	-	475	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	1,131	-	500	0.0	0.0	500	-	-
		342	OUT-DIST TRAVEL	1,804	5,351	7,000	0.0	0.0	7,000	-	-
		355	PRINTING BINDING	-	1,532	1,000	0.0	0.0	1,000	-	-
		390	OTH GEN PROF TECH SRVS	8,033	8,554	12,000	0.0	0.0	12,000	-	-
		392	OTHR SERVICES - PHOTOCOPY	270	297	750	0.0	0.0	500	-	-
		410	CONSUMABLE SUPPLIES	4,719	11,088	35,250	0.0	0.0	12,000	-	-
		413	FOOD SUPPLIES	2,090	163	500	0.0	0.0	400	-	-
		460	NONCONSUM ITEMS	25,489	21,889	54,250	0.0	0.0	15,000	-	-
		480	COMPUTER HDW	2,627	-	-	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	-	4,960	13,000	0.0	0.0	5,000	-	-
		540	DEPRECIABLE EQUIPMENT	-	-	20,000	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	-	-	5,000	0.0	0.0	10,000	-	-
		542	REPLACEMENT EQUIP	1,951	3,468	20,000	0.0	0.0	10,000	-	-

Functions by Account Code  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2528	550	DEPREC TECH EQUIP	-	-	-	0.0	0.0	5,000	-	-
		640	DUES AND FEES	220	315	-	0.0	0.0	500	-	-
			<b>Total Function 2528</b>	<b>263,557</b>	<b>297,436</b>	<b>417,018</b>			<b>340,413</b>	<b>-</b>	<b>-</b>
<b>Total Fund 100</b>				<b>263,557</b>	<b>297,436</b>	<b>417,018</b>			<b>340,413</b>	<b>-</b>	<b>-</b>

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2542	112	CLASS SALARIES	1,913,756	2,260,447	2,459,839	55.9	62.0	2,617,719	-	-
		119	SUMMER EMPLOYEES	4,395	6,993	11,500	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	81,191	67,536	26,000	0.0	0.0	55,259	-	-
		130	OVERTIME SALARY	36	3,862	1,900	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	28,780	24,726	23,950	0.0	0.0	14,847	-	-
		210	PERS DISTRICT T1/T2	104,295	74,499	77,013	0.0	0.0	62,647	-	-
		212	PERS PICKUP 6%	107,144	127,222	142,473	0.0	0.0	161,270	-	-
		216	PERS DISTRICT OPSPR	336,502	438,040	525,195	0.0	0.0	616,500	-	-
		220	SOC SEC ADMIN	149,061	175,935	186,692	0.0	0.0	204,385	-	-
		231	WRKRS COMP	50,264	48,827	61,393	0.0	0.0	73,328	-	-
		232	UNEMPLOY COMP	3,874	9,348	7,416	0.0	0.0	8,202	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	8,411	0.0	0.0	10,751	-	-
		240	MEDICAL	519,862	516,443	525,054	0.0	0.0	523,561	-	-
		241	VISION	19,305	16,798	15,656	0.0	0.0	16,127	-	-
		243	DENTAL	51,462	45,272	43,626	0.0	0.0	46,183	-	-
		270	POST RETIREMENT MEDICAL	644	-	-	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	74,540	58,482	42,750	0.0	0.0	35,000	-	-
		324	RENTALS	17,813	7,140	9,500	0.0	0.0	9,000	-	-
		325	ELECTRICITY	736,621	809,213	916,100	0.0	0.0	1,068,500	-	-
		326	BUILDING FUEL	483,909	527,804	414,800	0.0	0.0	495,700	-	-
		327	WATER & SEWAGE	201,720	208,617	311,500	0.0	0.0	354,100	-	-
		328	GARBAGE	197,108	219,322	207,100	0.0	0.0	292,400	-	-
		329	OTHER PROPERTY SERVICES	-	1,000	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	119	295	150	0.0	0.0	150	-	-
		351	TELEPHONE	27,220	30,715	27,518	0.0	0.0	30,850	-	-
		353	POSTAGE	-	-	1,000	0.0	0.0	-	-	-
		380	NON-INSTR PROF/TECH	-	98	1,500	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	125,025	69,586	112,500	0.0	0.0	-	-	-
		389	OTHER NON-INSTR PROF/TECH	-	39,587	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	1,210	1,575	1,000	0.0	0.0	1,750	-	-
		410	CONSUMABLE SUPPLIES	212,524	231,161	193,598	0.0	0.0	193,407	-	-
		412	VEHICLE SUPPLIES	52	154	500	0.0	0.0	250	-	-



Functions by Account Code  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2542	419	FUEL - TRANSPORTATION	36	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	33,073	54,041	41,001	0.0	0.0	70,000	-	-
		499	WAREHOUSE OFFSET	-	-	50	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	313,008	339,533	1,029,722	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	53,536	5,743	30,000	0.0	0.0	20,000	-	-
		640	DUES AND FEES	1,080	4,390	100	0.0	0.0	5,000	-	-
		655	JUD/SETTLEMENT DISTRICT	-	2,000	-	0.0	0.0	-	-	-
		670	TAXES/LICENSES	570	587	-	0.0	0.0	-	-	-
			<b>Total Function 2542</b>	<b>5,849,734</b>	<b>6,426,991</b>	<b>7,456,508</b>			<b>6,986,885</b>		
			<b>Total Fund 100</b>	<b>5,849,734</b>	<b>6,426,991</b>	<b>7,456,508</b>			<b>6,986,885</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2543	119	SUMMER EMPLOYEES	-	133	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	10	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	0	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	1	-	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	42,803	40,795	62,468	0.0	0.0	58,311	-	-
		324	RENTALS	3,737	5,868	13,000	0.0	0.0	6,000	-	-
		341	IN-DIST TRAVEL	-	-	300	0.0	0.0	200	-	-
		383	ARCH/ENG SERVICES	12,450	16,553	6,000	0.0	0.0	6,000	-	-
		389	OTHER NON-INSTR PROF/TECH	-	957	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	10,140	8,075	16,000	0.0	0.0	5,000	-	-
		410	CONSUMABLE SUPPLIES	25,420	15,579	40,000	0.0	0.0	27,300	-	-
		460	NONCONSUM ITEMS	7,164	37,698	49,566	0.0	0.0	26,012	-	-
		520	BLDG ACQUISITION/IMPRVMT	-	32,300	100,000	0.0	0.0	50,000	-	-
		530	GROUNDS IMPROVEMENT	27,573	106,135	675,500	0.0	0.0	124,500	-	-
		542	REPLACEMENT EQUIP	-	33,191	6,500	0.0	0.0	21,664	-	-
		640	DUES AND FEES	231	-	-	0.0	0.0	-	-	-
		670	TAXES/LICENSES	2,902	1,615	4,325	0.0	0.0	1,750	-	-
			<b>Total Function 2543</b>	<b>132,419</b>	<b>298,912</b>	<b>973,659</b>			<b>326,737</b>	<b>-</b>	<b>-</b>
			<b>Total Fund 100</b>	<b>132,419</b>	<b>298,912</b>	<b>973,659</b>			<b>326,737</b>	<b>-</b>	<b>-</b>

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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**  
2024-2025

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 4/26/24

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2544	112	CLASS SALARIES	654,174	675,699	922,105	14.0	14.0	1,148,087	-	-
		114	MGR CLASSIFIED	153,060	176,972	208,571	1.8	2.0	217,978	-	-
		119	SUMMER EMPLOYEES	35,272	63,459	75,000	0.0	0.0	75,000	-	-
		122	SUB CLASSIFIED	-	137	187	0.0	0.0	182	-	-
		130	OVERTIME SALARY	-	1,040	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	-	-	1,899	0.0	0.0	1,995	-	-
		137	EXTRA DUTY/HOURLY	3,628	8,239	2,500	0.0	0.0	3,946	-	-
		151	CATERING EXTRA DUTY	-	-	200	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	38,392	42,732	49,137	0.0	0.0	52,140	-	-
		212	PERS PICKUP 6%	48,575	52,382	70,002	0.0	0.0	87,389	-	-
		216	PERS DISTRICT OPSPR	158,091	169,614	247,896	0.0	0.0	317,732	-	-
		220	SOC SEC ADMIN	64,668	70,689	91,356	0.0	0.0	111,485	-	-
		231	WRKRS COMP	20,391	17,708	27,135	0.0	0.0	36,890	-	-
		232	UNEMPLOY COMP	1,672	3,705	3,610	0.0	0.0	4,369	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	5,119	0.0	0.0	5,826	-	-
		240	MEDICAL	259,944	277,643	301,793	0.0	0.0	320,347	-	-
		241	VISION	6,225	5,824	5,992	0.0	0.0	5,862	-	-
		242	DISABILITY	-	-2	-	0.0	0.0	-	-	-
		243	DENTAL	18,696	21,063	23,107	0.0	0.0	22,641	-	-
		244	HEALTH SAVINGS PLAN	1,024	1,024	910	0.0	0.0	1,110	-	-
		245	LIFE INSURANCE	655	571	2,541	0.0	0.0	3,904	-	-
		290	OTHER BENEFIT COSTS	7,875	7,925	8,100	0.0	0.0	9,300	-	-
		310	INST/PROF/TECH SERVICES	-	-	5,000	0.0	0.0	5,000	-	-
		318	PROF & IMPR NON-INSTR	-	379	-	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	95,574	75,637	105,500	0.0	0.0	105,000	-	-
		324	RENTALS	18,209	2,922	20,250	0.0	0.0	15,000	-	-
		325	ELECTRICITY	3,923	4,267	4,500	0.0	0.0	5,100	-	-
		326	BUILDING FUEL	1,771	2,518	3,000	0.0	0.0	3,000	-	-
		327	WATER & SEWAGE	92	98	2,000	0.0	0.0	2,000	-	-
		328	GARBAGE	4,297	1,700	4,100	0.0	0.0	4,910	-	-
		329	OTHER PROPERTY SERVICES	-	-	2,000	0.0	0.0	2,000	-	-
		341	IN-DIST TRAVEL	-	918	3,750	0.0	0.0	5,000	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2544	342	OUT-DIST TRAVEL	4,460	2,049	3,000	0.0	0.0	3,000	-	-
		351	TELEPHONE	1,940	1,723	2,600	0.0	0.0	2,600	-	-
		353	POSTAGE	166	35	150	0.0	0.0	250	-	-
		359	OTHR COMMUNICATION SERV	3,699	336	5,000	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	47,273	14,674	43,500	0.0	0.0	36,000	-	-
		389	OTHER NON-INSTR PROF/TECH	-	26,534	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	77,969	41,623	119,757	0.0	0.0	60,000	-	-
		392	OTHR SERVICES - PHOTOCOPY	465	398	500	0.0	0.0	500	-	-
		410	CONSUMABLE SUPPLIES	118,082	23,454	117,750	0.0	0.0	71,673	-	-
		412	VEHICLE SUPPLIES	4,771	16,315	7,500	0.0	0.0	6,500	-	-
		413	FOOD SUPPLIES	1,012	1,171	800	0.0	0.0	800	-	-
		417	TIRES	760	4,812	2,000	0.0	0.0	2,000	-	-
		419	FUEL - TRANSPORTATION	58,539	55,068	45,000	0.0	0.0	60,000	-	-
		451	CATERING FOOD SUPPLIES	-	-	1,000	0.0	0.0	450	-	-
		460	NONCONSUM ITEMS	193,687	263,895	272,700	0.0	0.0	180,000	-	-
		470	COMPUTER SOFTWR	-	70	500	0.0	0.0	100	-	-
		480	COMPUTER HDW	1,898	1,802	-	0.0	0.0	3,000	-	-
		520	BLDG ACQUISITION/IMPRVMT	14,240	30,161	153,500	0.0	0.0	100,000	-	-
		530	GROUNDS IMPROVEMENT	91,780	137,228	50,100	0.0	0.0	85,000	-	-
		540	DEPRECIABLE EQUIPMENT	11,426	24,220	5,000	0.0	0.0	5,000	-	-
		541	INITIAL ADDTL EQUIP	63,340	-	40,000	0.0	0.0	40,000	-	-
		542	REPLACEMENT EQUIP	23,940	126,739	10,000	0.0	0.0	-	-	-
		640	DUES AND FEES	17,669	9,814	12,050	0.0	0.0	8,500	-	-
		641	BANK FEES AND CHARGES	-	-	50	0.0	0.0	-	-	-
		651	LIABILITY INS	-	69	-	0.0	0.0	-	-	-
		653	PROPERTY INS PREM	295,673	369,063	435,000	0.0	0.0	520,000	-	-
		670	TAXES/LICENSES	-	812	-	0.0	0.0	150	-	-
			<b>Total Function 2544</b>	<b>2,628,997</b>	<b>2,836,930</b>	<b>3,524,719</b>			<b>3,758,715</b>		
			<b>Total Fund 100</b>	<b>2,628,997</b>	<b>2,836,930</b>	<b>3,524,719</b>			<b>3,758,715</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2550	112	CLASS SALARIES	1,571,825	1,869,654	1,965,290	44.0	45.2	2,080,575	-	-
		114	MGR CLASSIFIED	108,415	116,809	120,366	1.0	2.0	194,225	-	-
		119	SUMMER EMPLOYEES	24,303	5,749	20,500	0.0	0.0	36,000	-	-
		122	SUB CLASSIFIED	75,646	75,479	83,658	0.0	0.0	83,656	-	-
		130	OVERTIME SALARY	-	35,630	36,000	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	2,150	2,326	2,326	0.0	0.0	-	-	-
		136	EXTRA BUS TRIPS	218,663	287,800	461,010	0.0	0.0	283,371	-	-
		137	EXTRA DUTY/HOURLY	174,522	166,980	128,165	0.0	0.0	159,050	-	-
		148	TAXABLE MEALS	4,636	6,563	7,000	0.0	0.0	7,000	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	-	2,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	81,634	62,609	65,209	0.0	0.0	26,943	-	-
		212	PERS PICKUP 6%	111,316	131,181	130,716	0.0	0.0	168,910	-	-
		215	PY PERS RECONCIL.	669	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	379,835	502,779	535,613	0.0	0.0	687,850	-	-
		220	SOC SEC ADMIN	162,557	192,018	183,934	0.0	0.0	201,489	-	-
		231	WRKRS COMP	65,720	72,905	82,348	0.0	0.0	78,566	-	-
		232	UNEMPLOY COMP	4,229	10,156	7,679	0.0	0.0	8,513	-	-
		233	PAID FAMILY MED LEAVE INS	-	-53	7,875	0.0	0.0	11,351	-	-
		240	MEDICAL	195,083	210,951	207,815	0.0	0.0	245,129	-	-
		241	VISION	18,794	16,662	17,510	0.0	0.0	19,989	-	-
		243	DENTAL	47,549	52,423	52,487	0.0	0.0	60,916	-	-
		244	HEALTH SAVINGS PLAN	-	-	200	0.0	0.0	347	-	-
		245	LIFE INSURANCE	374	326	1,287	0.0	0.0	1,924	-	-
		270	POST RETIREMENT MEDICAL	-	-	8,609	0.0	0.0	-	-	-
		271	POST RETIREMNT VISION	-	-	154	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	900	900	900	0.0	0.0	900	-	-
		322	REPAIR & MAINT SERVICE	10,533	44,252	58,000	0.0	0.0	24,000	-	-
		324	RENTALS	1,569	10,269	10,000	0.0	0.0	7,500	-	-
		325	ELECTRICITY	14,694	16,310	20,000	0.0	0.0	21,000	-	-
		326	BUILDING FUEL	4,188	5,779	5,000	0.0	0.0	5,000	-	-
		327	WATER & SEWAGE	1,143	1,037	2,000	0.0	0.0	2,000	-	-
		328	GARBAGE	3,652	5,082	2,000	0.0	0.0	2,310	-	-



Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2550	331	REIMBUR STUDENT TRANS	23,650	10,412	6,000	0.0	0.0	12,000	-	-
		341	IN-DIST TRAVEL	5,541	599	7,000	0.0	0.0	5,000	-	-
		342	OUT-DIST TRAVEL	15,903	21,237	15,250	0.0	0.0	12,000	-	-
		343	STUDENT OUT-DIST-TRVL	-	3,217	10,750	0.0	0.0	-	-	-
		351	TELEPHONE	6,311	7,388	30,760	0.0	0.0	28,000	-	-
		353	POSTAGE	14	64	600	0.0	0.0	200	-	-
		354	ADVERTISING	-	50	1,000	0.0	0.0	1,500	-	-
		355	PRINTING BINDING	-	-	500	0.0	0.0	500	-	-
		359	OTHR COMMUNICATION SERV	19,334	9,408	28,000	0.0	0.0	100,000	-	-
		389	OTHER NON-INSTR PROF/TECH	-	90	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	21,356	39,680	59,000	0.0	0.0	40,000	-	-
		392	OTHR SERVICES - PHOTOCOPY	1,100	15	2,600	0.0	0.0	2,600	-	-
		410	CONSUMABLE SUPPLIES	44,962	19,845	21,500	0.0	0.0	32,000	-	-
		412	VEHICLE SUPPLIES	172,740	225,026	275,050	0.0	0.0	225,000	-	-
		413	FOOD SUPPLIES	3,070	3,364	2,300	0.0	0.0	2,500	-	-
		417	TIRES	20,772	39,835	49,000	0.0	0.0	51,500	-	-
		419	FUEL - TRANSPORTATION	546,876	495,122	460,500	0.0	0.0	500,000	-	-
		433	AUDIO VISUAL	2,275	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	13,455	22,062	19,500	0.0	0.0	18,000	-	-
		470	COMPUTER SOFTWR	3,800	11,300	88,650	0.0	0.0	100,000	-	-
		480	COMPUTER HDW	-	3,366	2,000	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	-	-	90,000	0.0	0.0	90,000	-	-
		540	DEPRECIABLE EQUIPMENT	-	11,091	5,000	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	714,465	388,669	1,400,000	0.0	0.0	1,400,000	-	-
		640	DUES AND FEES	11,174	5,097	7,250	0.0	0.0	7,000	-	-
		651	LIABILITY INS	281,776	305,846	366,739	0.0	0.0	440,086	-	-
		653	PROPERTY INS PREM	210,149	270,982	334,516	0.0	0.0	401,420	-	-
		659	OTHR INS/JUDGEMENTS	100	100	500	0.0	0.0	500	-	-
		670	TAXES/LICENSES	23	201	2,500	0.0	0.0	500	-	-
			<b>Total Function 2550</b>	<b>5,403,441</b>	<b>5,796,645</b>	<b>7,512,117</b>			<b>7,888,819</b>		
			<b>Total Fund 100</b>	<b>5,403,441</b>	<b>5,796,645</b>	<b>7,512,117</b>			<b>7,888,819</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2558	112	CLASS SALARIES	318,411	332,322	363,632	8.7	9.7	379,983	-	-
		119	SUMMER EMPLOYEES	22,571	28,229	30,000	0.0	0.0	30,000	-	-
		122	SUB CLASSIFIED	21,838	39,905	30,622	0.0	0.0	30,630	-	-
		130	OVERTIME SALARY	-	1,774	1,500	0.0	0.0	-	-	-
		136	EXTRA BUS TRIPS	2,957	952	5,000	0.0	0.0	4,989	-	-
		137	EXTRA DUTY/HOURLY	101,373	79,593	75,656	0.0	0.0	96,508	-	-
		210	PERS DISTRICT T1/T2	45,622	36,335	38,806	0.0	0.0	38,523	-	-
		212	PERS PICKUP 6%	25,826	24,602	23,301	0.0	0.0	32,527	-	-
		216	PERS DISTRICT OPSPR	62,410	65,332	62,456	0.0	0.0	101,092	-	-
		220	SOC SEC ADMIN	34,594	35,408	31,157	0.0	0.0	36,201	-	-
		231	WRKRS COMP	10,189	8,395	8,612	0.0	0.0	9,180	-	-
		232	UNEMPLOY COMP	910	1,914	1,265	0.0	0.0	1,626	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	1,506	0.0	0.0	2,168	-	-
		240	MEDICAL	56,899	56,137	61,444	0.0	0.0	72,885	-	-
		241	VISION	3,170	2,475	2,313	0.0	0.0	2,650	-	-
		243	DENTAL	7,639	9,405	6,227	0.0	0.0	7,478	-	-
		270	POST RETIREMENT MEDICAL	1,006	-	-	0.0	0.0	-	-	-
		331	REIMBUR STUDENT TRANS	15,573	7,279	18,000	0.0	0.0	12,000	-	-
		341	IN-DIST TRAVEL	761	76	3,000	0.0	0.0	3,000	-	-
		410	CONSUMABLE SUPPLIES	-	-	1,000	0.0	0.0	2,000	-	-
		412	VEHICLE SUPPLIES	-	-	-	0.0	0.0	3,500	-	-
		460	NONCONSUM ITEMS	216	-	-	0.0	0.0	160	-	-
		480	COMPUTER HDW	2,841	897	-	0.0	0.0	2,000	-	-
			<b>Total Function 2558</b>	<b>734,809</b>	<b>731,029</b>	<b>765,498</b>			<b>869,102</b>		
			<b>Total Fund 100</b>	<b>734,809</b>	<b>731,029</b>	<b>765,498</b>			<b>869,102</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 2572 Purchasing Services (History Only)

### Function Description:

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

### Special Notes:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2572	640	DUES AND FEES	-	-	-	0.0	0.0	2,000	-	-
<b>Total Function 2572</b>				-	-	-			<b>2,000</b>	-	-
<b>Total Fund 100</b>				-	-	-			<b>2,000</b>	-	-

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2573	112	CLASS SALARIES	83,099	91,628	100,832	4.0	2.4	112,272	-	-
		114	MGR CLASSIFIED	63,560	68,448	71,559	1.0	1.0	74,812	-	-
		122	SUB CLASSIFIED	4,536	18,673	16,590	0.0	0.0	24,473	-	-
		137	EXTRA DUTY/HOURLY	4,310	1,106	2,000	0.0	0.0	2,134	-	-
		210	PERS DISTRICT T1/T2	2,583	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	8,122	10,771	10,997	0.0	0.0	12,821	-	-
		216	PERS DISTRICT OPSPR	31,347	42,582	45,874	0.0	0.0	53,487	-	-
		220	SOC SEC ADMIN	11,386	13,418	13,760	0.0	0.0	15,861	-	-
		231	WRKRS COMP	3,766	3,793	4,452	0.0	0.0	5,158	-	-
		232	UNEMPLOY COMP	305	719	1,782	0.0	0.0	641	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	458	0.0	0.0	855	-	-
		240	MEDICAL	46,073	51,915	55,258	0.0	0.0	55,853	-	-
		241	VISION	1,732	1,720	1,668	0.0	0.0	1,662	-	-
		243	DENTAL	5,708	6,086	5,714	0.0	0.0	5,643	-	-
		245	LIFE INSURANCE	374	326	719	0.0	0.0	1,007	-	-
		322	REPAIR & MAINT SERVICE	569	1,160	1,000	0.0	0.0	1,000	-	-
		324	RENTALS	726	121	500	0.0	0.0	500	-	-
		341	IN-DIST TRAVEL	236	-	100	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	200	200	1,000	0.0	0.0	800	-	-
		392	OTHR SERVICES - PHOTOCOPY	562	1,461	350	0.0	0.0	500	-	-
		410	CONSUMABLE SUPPLIES	8,804	4,878	6,000	0.0	0.0	6,000	-	-
		412	VEHICLE SUPPLIES	29	1,111	2,000	0.0	0.0	1,000	-	-
		417	TIRES	-	-	3,700	0.0	0.0	1,000	-	-
		419	FUEL - TRANSPORTATION	4,477	4,923	5,000	0.0	0.0	6,000	-	-
		460	NONCONSUM ITEMS	20,612	2,676	6,000	0.0	0.0	6,000	-	-
		480	COMPUTER HDW	350	-	-	0.0	0.0	-	-	-
		499	WAREHOUSE OFFSET	127,906	109,127	132,000	0.0	0.0	100,000	-	-
		542	REPLACEMENT EQUIP	28,637	-	22,500	0.0	0.0	25,000	-	-
		640	DUES AND FEES	283	-	-	0.0	0.0	-	-	-
		670	TAXES/LICENSES	-	91	-	0.0	0.0	-	-	-
			<b>Total Function 2573</b>	<b>460,292</b>	<b>436,934</b>	<b>511,815</b>			<b>514,479</b>		
	<b>Total Fund 100</b>			<b>460,292</b>	<b>436,934</b>	<b>511,815</b>			<b>514,479</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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

2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2574	112	CLASS SALARIES	88,384	98,459	71,083	2.0	1.5	78,954	-	-
		122	SUB CLASSIFIED	596	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	5,216	5,908	4,244	0.0	0.0	4,737	-	-
		216	PERS DISTRICT OPSPR	20,620	23,354	17,703	0.0	0.0	19,762	-	-
		220	SOC SEC ADMIN	6,711	7,485	5,457	0.0	0.0	6,040	-	-
		231	WRKRS COMP	2,266	2,089	1,743	0.0	0.0	2,187	-	-
		232	UNEMPLOY COMP	176	392	214	0.0	0.0	237	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	200	0.0	0.0	316	-	-
		240	MEDICAL	36,046	32,938	20,501	0.0	0.0	16,645	-	-
		241	VISION	774	784	479	0.0	0.0	537	-	-
		243	DENTAL	3,612	2,833	1,436	0.0	0.0	1,511	-	-
		322	REPAIR & MAINT SERVICE	-	2,705	-	0.0	0.0	3,000	-	-
		324	RENTALS	64,368	126,536	145,547	0.0	0.0	90,000	-	-
		355	PRINTING BINDING	18,681	-	10,000	0.0	0.0	10,000	-	-
		392	OTHR SERVICES - PHOTOCOPY	45,933	29,020	18,000	0.0	0.0	35,000	-	-
		410	CONSUMABLE SUPPLIES	71,220	58,063	75,000	0.0	0.0	75,000	-	-
		460	NONCONSUM ITEMS	-	82	2,000	0.0	0.0	2,000	-	-
			<b>Total Function 2574</b>	<b>364,603</b>	<b>390,648</b>	<b>373,606</b>			<b>345,925</b>	<b>-</b>	<b>-</b>
			<b>Total Fund 100</b>	<b>364,603</b>	<b>390,648</b>	<b>373,606</b>			<b>345,925</b>	<b>-</b>	<b>-</b>

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 2610 Direction of Central Support Services (History Only)

**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.

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2610	113	ADMINISTRATORS	-	141,103	148,242	1.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	-	2,822	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	8,690	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	34,352	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	10,971	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	412	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	579	-	0.0	0.0	-	-	-
		240	MEDICAL	-	25,617	-	0.0	0.0	-	-	-
		245	LIFE INSURANCE	-	365	-	0.0	0.0	-	-	-
		246	HRA (HLTH REIMBURSEMENT)	-	892	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	-	900	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	-	3,000	0.0	0.0	-	-	-
		354	ADVERTISING	-	375	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	5,000	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	7,080	5,000	0.0	0.0	-	-	-
			<b>Total Function 2610</b>	-	<b>234,159</b>	<b>161,242</b>					
<b>Total Fund 100</b>				-	<b>234,159</b>	<b>161,242</b>					

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2626	112	CLASS SALARIES	72,029	79,143	83,970	1.0	1.0	89,086	-	-
		212	PERS PICKUP 6%	4,358	4,785	5,074	0.0	0.0	5,381	-	-
		216	PERS DISTRICT OPS/PR	17,228	18,915	21,168	0.0	0.0	22,449	-	-
		220	SOC SEC ADMIN	5,527	6,100	6,454	0.0	0.0	6,861	-	-
		231	WRKRS COMP	271	237	297	0.0	0.0	356	-	-
		232	UNEMPLOY COMP	145	319	254	0.0	0.0	269	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	203	0.0	0.0	359	-	-
		240	MEDICAL	13,286	13,789	14,084	0.0	0.0	14,126	-	-
		241	VISION	315	301	290	0.0	0.0	289	-	-
		243	DENTAL	1,049	1,053	1,452	0.0	0.0	1,532	-	-
		290	OTHER BENEFIT COSTS	600	600	600	0.0	0.0	600	-	-
		341	IN-DIST TRAVEL	-	596	1,000	0.0	0.0	1,000	-	-
		342	OUT-DIST TRAVEL	702	830	700	0.0	0.0	700	-	-
		354	ADVERTISING	3,500	-	4,000	0.0	0.0	4,000	-	-
		410	CONSUMABLE SUPPLIES	589	119	500	0.0	0.0	500	-	-
		460	NONCONSUM ITEMS	1,479	-	1,000	0.0	0.0	1,000	-	-
		470	COMPUTER SOFTWR	395	-	-	0.0	0.0	500	-	-
		480	COMPUTER HDW	-	2,062	2,000	0.0	0.0	2,000	-	-
		640	DUES AND FEES	-	115	-	0.0	0.0	-	-	-
			<b>Total Function 2626</b>	<b>121,473</b>	<b>128,962</b>	<b>143,046</b>			<b>151,008</b>		
			<b>Total Fund 100</b>	<b>121,473</b>	<b>128,962</b>	<b>143,046</b>			<b>151,008</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2633	112	CLASS SALARIES	53,549	54,625	31,606	1.0	0.5	33,530	-	-
		130	OVERTIME SALARY	-	344	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	229	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	3,213	3,312	1,896	0.0	0.0	2,012	-	-
		216	PERS DISTRICT OPSPR	12,702	13,093	7,911	0.0	0.0	8,392	-	-
		220	SOC SEC ADMIN	4,043	4,177	2,383	0.0	0.0	2,565	-	-
		231	WRKRS COMP	206	171	115	0.0	0.0	129	-	-
		232	UNEMPLOY COMP	107	221	95	0.0	0.0	101	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	76	0.0	0.0	134	-	-
		240	MEDICAL	20,144	19,053	10,770	0.0	0.0	10,833	-	-
		241	VISION	864	780	411	0.0	0.0	409	-	-
		243	DENTAL	2,579	2,332	1,282	0.0	0.0	1,284	-	-
		341	IN-DIST TRAVEL	-	125	250	0.0	0.0	250	-	-
		386	DATA PROCESSING SRVS	500	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	497	-	-	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	14,374	14,374	25,000	0.0	0.0	20,000	-	-
		480	COMPUTER HDW	299	-	300	0.0	0.0	-	-	-
			<b>Total Function 2633</b>	<b>113,076</b>	<b>112,833</b>	<b>82,094</b>			<b>79,639</b>	<b>-</b>	<b>-</b>
			<b>Total Fund 100</b>	<b>113,076</b>	<b>112,833</b>	<b>82,094</b>			<b>79,639</b>	<b>-</b>	<b>-</b>

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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

KLAMATH COUNTY SCHOOL DISTRICT

2024-2025

Print Date: 4/26/24

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2641	112	CLASS SALARIES	21,756	54,462	71,385	1.0	1.0	64,958	-	-
		113	ADMINISTRATORS	168,375	146,450	154,112	1.0	1.0	161,910	-	-
		114	MGR CLASSIFIED	140,005	150,132	150,045	2.0	2.0	157,278	-	-
		122	SUB CLASSIFIED	3,801	3,029	-	0.0	0.0	52	-	-
		133	STIPEND-TOP OF SCALE	-	1,527	4,687	0.0	0.0	4,924	-	-
		137	EXTRA DUTY/HOURLY	-	199	-	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	-	-	-	0.0	0.0	738	-	-
		210	PERS DISTRICT T1/T2	12,340	-	15,135	0.0	0.0	18,104	-	-
		212	PERS PICKUP 6%	13,843	20,937	22,939	0.0	0.0	23,554	-	-
		216	PERS DISTRICT OPSPR	51,022	82,773	82,103	0.0	0.0	81,999	-	-
		220	SOC SEC ADMIN	25,138	27,102	29,452	0.0	0.0	30,664	-	-
		231	WRKRS COMP	1,255	1,035	1,345	0.0	0.0	1,558	-	-
		232	UNEMPLOY COMP	664	1,406	1,147	0.0	0.0	1,178	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	957	0.0	0.0	1,570	-	-
		240	MEDICAL	54,692	70,435	83,067	0.0	0.0	83,533	-	-
		241	VISION	2,426	1,812	1,568	0.0	0.0	1,661	-	-
		242	DISABILITY	36	-	-	0.0	0.0	-	-	-
		243	DENTAL	7,758	6,128	5,628	0.0	0.0	5,759	-	-
		244	HEALTH SAVINGS PLAN	352	6	-	0.0	0.0	-	-	-
		245	LIFE INSURANCE	1,249	958	1,494	0.0	0.0	2,036	-	-
		246	HRA (HLTH REIMBURSEMENT)	1,943	892	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	3,033	2,709	2,700	0.0	0.0	2,700	-	-
		311	INSTRUCTION SERVICES	-	126	-	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	900	900	-	0.0	0.0	-	-	-
		324	RENTALS	524	956	-	0.0	0.0	1,000	-	-
		341	IN-DIST TRAVEL	41	964	3,500	0.0	0.0	3,200	-	-
		342	OUT-DIST TRAVEL	8,725	9,818	13,000	0.0	0.0	15,000	-	-
		355	PRINTING BINDING	80	90	500	0.0	0.0	500	-	-
		389	OTHER NON-INSTR PROF/TECH	130	3,859	-	0.0	0.0	4,000	-	-
		390	OTH GEN PROF TECH SRVS	13,558	36,040	50,000	0.0	0.0	50,000	-	-
		392	OTHR SERVICES - PHOTOCOPY	1,511	1,603	3,000	0.0	0.0	3,500	-	-
		410	CONSUMABLE SUPPLIES	922	2,785	1,500	0.0	0.0	3,500	-	-

Functions by Account Code  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2641	411	RETIREMENT AWARDS/PLQS	6,376	4,625	7,000	0.0	0.0	8,000	-	-
		413	FOOD SUPPLIES	1,933	933	1,500	0.0	0.0	1,000	-	-
		440	PERIODICALS	565	250	500	0.0	0.0	500	-	-
		451	CATERING FOOD SUPPLIES	-	-	1,000	0.0	0.0	1,000	-	-
		460	NONCONSUM ITEMS	5,163	2,809	3,500	0.0	0.0	5,000	-	-
		480	COMPUTER HDW	1,774	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	330	330	750	0.0	0.0	750	-	-
			<b>Total Function 2641</b>	<b>552,219</b>	<b>638,079</b>	<b>713,515</b>			<b>741,125</b>		
			<b>Total Fund 100</b>	<b>552,219</b>	<b>638,079</b>	<b>713,515</b>			<b>741,125</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 2642 Recruitment and Placement Services

### Function Description:

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

### Special Notes:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2642	342	OUT-DIST TRAVEL	15,042	20,044	20,000	0.0	0.0	20,000	-	-
		354	ADVERTISING	6,334	12,216	14,000	0.0	0.0	14,000	-	-
		380	NON-INSTR PROF/TECH	14,185	17,028	16,000	0.0	0.0	17,000	-	-
		390	OTH GEN PROF TECH SRVS	14,636	10,936	12,000	0.0	0.0	12,000	-	-
		410	CONSUMABLE SUPPLIES	322	5,464	2,500	0.0	0.0	2,500	-	-
		413	FOOD SUPPLIES	411	-	-	0.0	0.0	-	-	-
		440	PERIODICALS	-	500	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	85	520	-	0.0	0.0	-	-	-
			<b>Total Function 2642</b>	<b>51,016</b>	<b>66,709</b>	<b>64,500</b>			<b>65,500</b>	<b>-</b>	<b>-</b>
			<b>Total Fund 100</b>	<b>51,016</b>	<b>66,709</b>	<b>64,500</b>			<b>65,500</b>	<b>-</b>	<b>-</b>

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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

2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2649	311	INSTRUCTION SERVICES	1,300	-	1,300	0.0	0.0	1,500	-	-
		324	RENTALS	-	150	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	8,171	4,094	8,000	0.0	0.0	8,079	-	-
		413	FOOD SUPPLIES	338	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	234	-	0.0	0.0	-	-	-
<b>Total Function 2649</b>				<b>9,808</b>	<b>4,478</b>	<b>9,300</b>			<b>9,579</b>		
<b>Total Fund 100</b>				<b>9,808</b>	<b>4,478</b>	<b>9,300</b>			<b>9,579</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2660	112	CLASS SALARIES	196,044	207,595	219,269	5.0	5.0	232,587	-	-
		114	MGR CLASSIFIED	156,123	197,300	188,627	2.0	2.0	197,829	-	-
		130	OVERTIME SALARY	723	-	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	2,508	2,338	2,444	0.0	0.0	2,568	-	-
		137	EXTRA DUTY/HOURLY	2,508	-	50	0.0	0.0	-	-	-
		190	OTHER SALARIES	-	-	10,000	0.0	0.0	10,000	-	-
		210	PERS DISTRICT T1/T2	29,990	34,276	35,853	0.0	0.0	37,611	-	-
		212	PERS PICKUP 6%	18,740	23,689	25,284	0.0	0.0	26,579	-	-
		216	PERS DISTRICT OPSPR	47,574	63,348	73,278	0.0	0.0	77,100	-	-
		220	SOC SEC ADMIN	26,675	30,377	31,574	0.0	0.0	34,005	-	-
		231	WRKRS COMP	4,560	4,142	5,148	0.0	0.0	6,085	-	-
		232	UNEMPLOY COMP	691	1,611	1,251	0.0	0.0	1,329	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	1,019	0.0	0.0	1,772	-	-
		240	MEDICAL	77,598	88,951	99,342	0.0	0.0	99,938	-	-
		241	VISION	1,925	2,001	2,493	0.0	0.0	2,505	-	-
		243	DENTAL	5,693	6,541	7,153	0.0	0.0	7,062	-	-
		244	HEALTH SAVINGS PLAN	93	-	-	0.0	0.0	-	-	-
		245	LIFE INSURANCE	624	653	1,526	0.0	0.0	2,164	-	-
		310	INST/PROF/TECH SERVICES	-	-	10,000	0.0	0.0	5,000	-	-
		316	DATA PROCESSING	-	-	500	0.0	0.0	500	-	-
		322	REPAIR & MAINT SERVICE	6,158	1,467	25,000	0.0	0.0	10,000	-	-
		324	RENTALS	11,971	-	10,000	0.0	0.0	5,000	-	-
		325	ELECTRICITY	7,368	8,554	10,000	0.0	0.0	10,000	-	-
		326	BUILDING FUEL	569	809	2,000	0.0	0.0	1,500	-	-
		327	WATER & SEWAGE	234	215	500	0.0	0.0	500	-	-
		328	GARBAGE	294	262	500	0.0	0.0	500	-	-
		341	IN-DIST TRAVEL	-	-	1,000	0.0	0.0	1,500	-	-
		342	OUT-DIST TRAVEL	872	1,911	3,500	0.0	0.0	5,000	-	-
		351	TELEPHONE	470	895	2,000	0.0	0.0	2,000	-	-
		353	POSTAGE	52	35	-	0.0	0.0	-	-	-
		359	OTHR COMMUNICATION SERV	284,500	383,380	639,800	0.0	0.0	410,000	-	-
		374	OTHER TUITION	-	-	5,000	0.0	0.0	-	-	-



Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2660	380	NON-INSTR PROF/TECH	9,500	14,850	15,000	0.0	0.0	17,000	-	-
		383	ARCH/ENG SERVICES	-	-	500	0.0	0.0	-	-	-
		389	OTHER NON-INSTR PROF/TECH	3,500	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	6,994	5,000	15,000	0.0	0.0	10,000	-	-
		410	CONSUMABLE SUPPLIES	23,163	6,968	20,000	0.0	0.0	7,000	-	-
		413	FOOD SUPPLIES	70	329	700	0.0	0.0	300	-	-
		460	NONCONSUM ITEMS	30,281	38,341	30,000	0.0	0.0	30,000	-	-
		470	COMPUTER SOFTWR	120,885	275,765	185,000	0.0	0.0	180,000	-	-
		480	COMPUTER HDW	122,820	92,956	100,000	0.0	0.0	100,000	-	-
		541	INITIAL ADDTL EQUIP	-	-	115,000	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	58,139	9,702	260,000	0.0	0.0	100,000	-	-
		640	DUES AND FEES	688	14,408	10,000	0.0	0.0	10,000	-	-
		670	TAXES/LICENSES	113	113	-	0.0	0.0	-	-	-
			<b>Total Function 2660</b>	<b>1,260,709</b>	<b>1,518,783</b>	<b>2,165,312</b>			<b>1,644,935</b>	<b>-</b>	<b>-</b>
			<b>Total Fund 100</b>	<b>1,260,709</b>	<b>1,518,783</b>	<b>2,165,312</b>			<b>1,644,935</b>	<b>-</b>	<b>-</b>

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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

2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	2700	116	SUPPL RETIRE STIPENDS	339,590	334,103	295,000	40.0	49.0	427,230	-	-
		210	PERS DISTRICT T1/T2	181	555	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	21,619	20,981	15,605	0.0	0.0	32,683	-	-
		231	WRKRS COMP	262	190	50	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	116	25	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	78	0.0	0.0	-	-	-
		240	MEDICAL	25,043	-	-	0.0	0.0	-	-	-
		241	VISION	1,143	-	-	0.0	0.0	-	-	-
		242	DISABILITY	216	-	-	0.0	0.0	-	-	-
		243	DENTAL	2,705	-	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	399,607	397,359	409,139	0.0	0.0	376,994	-	-
		271	POST RETIREMENT VISION	4,012	2,972	2,799	0.0	0.0	2,431	-	-
		273	POST RETIREMENT DENTAL	30,943	16,432	16,243	0.0	0.0	15,001	-	-
		389	OTHER NON-INSTR PROF/TECH	-	-	400	0.0	0.0	-	-	-
			<b>Total Function 2700</b>	<b>825,322</b>	<b>772,708</b>	<b>739,339</b>			<b>854,339</b>		
			<b>Total Fund 100</b>	<b>825,322</b>	<b>772,708</b>	<b>739,339</b>			<b>854,339</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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

2024-2025

Print Date: 4/26/24

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	3300	410	CONSUMABLE SUPPLIES	220	-	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	757	-	-	0.0	0.0	-	-	-
			<b>Total Function 3300</b>	<b>978</b>	-	-			-	-	-
	<b>Total Fund 100</b>			<b>978</b>	-	-			-	-	-

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 3370 Other Community Services

### Function Description:

**Nonpublic School Students Services.** Services to students attending a school established by an agency other than the state, subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for nonpublic school students. Statutory requirements in individual states may require construction of subfunctions for these and other functions and sub-functions related to expenditures for nonpublic school students. Special accounting provisions may be required for transfer of these expenditures from corresponding functional accounts for services provided to public school students.

### Special Notes:

Functions by Account Code

2024-2025

Print Date: 4/26/24

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	3370	310	INST/PROF/TECH SERVICES	1,884	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	994	-	-	0.0	0.0	-	-	-
			<b>Total Function 3370</b>	<b>2,878</b>	-	-	-	-	-	-	-
			<b>Total Fund 100</b>	<b>2,878</b>	-	-	-	-	-	-	-

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	3390	137	EXTRA DUTY/HOURLY	-	46	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	3	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	11	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	3	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	0	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	0	-	0.0	0.0	-	-	-
			<b>Total Function 3390</b>		-	<b>64</b>	-				
<b>Total Fund 100</b>				-	<b>64</b>	-					

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 3500 Custody and Care of Children Services

### 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	3500	112	CLASS SALARIES	-	-	133,952	7.0	4.5	144,166	-	-
		114	MGR CLASSIFIED	-	-	-	0.0	0.0	35,459	-	-
		122	SUB CLASSIFIED	-	-	1,000	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	-	5,000	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	5,998	0.0	0.0	10,777	-	-
		216	PERS DISTRICT OPSPR	-	-	25,022	0.0	0.0	44,960	-	-
		220	SOC SEC ADMIN	-	-	10,155	0.0	0.0	13,791	-	-
		231	WRKRS COMP	-	-	518	0.0	0.0	73	-	-
		232	UNEMPLOY COMP	-	-	415	0.0	0.0	539	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	553	0.0	0.0	718	-	-
		240	MEDICAL	-	-	25,994	0.0	0.0	38,625	-	-
		241	VISION	-	-	1,792	0.0	0.0	2,537	-	-
		243	DENTAL	-	-	5,209	0.0	0.0	7,073	-	-
		245	LIFE INSURANCE	-	-	-	0.0	0.0	803	-	-
		321	CLEANING SERVICES	-	-	250	0.0	0.0	500	-	-
		341	IN-DIST TRAVEL	-	-	500	0.0	0.0	250	-	-
		351	TELEPHONE	-	-	500	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	-	-	500	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	202	7,000	0.0	0.0	5,000	-	-
		413	FOOD SUPPLIES	-	-	1,000	0.0	0.0	250	-	-
		460	NONCONSUM ITEMS	-	739	7,000	0.0	0.0	5,000	-	-
			<b>Total Function 3500</b>	-	<b>940</b>	<b>232,358</b>			<b>310,521</b>		
<b>Total Fund 100</b>				-	<b>940</b>	<b>232,358</b>			<b>310,521</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 4150 Building Acquisition, Construction, and Improvement Services

### 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	4150	112	CLASS SALARIES	-	32,263	147,128	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	100	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	1,927	9,001	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	7,617	44,611	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	2,415	14,642	0.0	0.0	-	-	-
		231	WRKRS COMP	-	981	5,364	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	126	505	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	725	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	-	175	-	0.0	0.0	-	-	-
		354	ADVERTISING	-	225	1,000	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	-	24,992	32,500	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	350	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	4,990	78,500	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	46,302	358,611	480,483	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	-	7,717	7,500	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	-	-	15,000	0.0	0.0	-	-	-
		620	INTEREST	-	11	50	0.0	0.0	-	-	-
			<b>Total Function 4150</b>	<b>46,302</b>	<b>442,051</b>	<b>837,459</b>					
			<b>Total Fund 100</b>	<b>46,302</b>	<b>442,051</b>	<b>837,459</b>					

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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%.

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	5111	610	PRINCIPAL PAYMENTS	133,866	150,422	143,598	0.0	0.0	143,500	-	-
		621	INTEREST (EXCEPT BUS)	27,066	23,921	17,334	0.0	0.0	17,700	-	-
			<b>Total Function 5111</b>	<b>160,932</b>	<b>174,343</b>	<b>160,932</b>			<b>161,200</b>	-	-
	<b>Total Fund 100</b>			<b>160,932</b>	<b>174,343</b>	<b>160,932</b>			<b>161,200</b>	-	-

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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

2024-2025

Print Date: 4/26/24

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	5113	610	PRINCIPAL PAYMENTS	132,078	135,103	138,199	0.0	0.0	137,500	-	-
		622	INTEREST - BUS TRANSP	8,486	5,461	2,365	0.0	0.0	3,200	-	-
			<b>Total Function 5113</b>	<b>140,564</b>	<b>140,564</b>	<b>140,564</b>			<b>140,700</b>	-	-
	<b>Total Fund 100</b>			<b>140,564</b>	<b>140,564</b>	<b>140,564</b>			<b>140,700</b>	-	-

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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 1<sup>st</sup> and April 1<sup>st</sup> of each year with the final payment slated for October 1, 2030.

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	5114	610	PRINCIPAL PAYMENTS	101,386	101,386	101,386	0.0	0.0	101,500	-	-
		641	BANK FEES AND CHARGES	4,562	4,055	4,070	0.0	0.0	400	-	-
			<b>Total Function 5114</b>	<b>105,948</b>	<b>105,441</b>	<b>105,456</b>			<b>101,900</b>	-	-
<b>Total Fund 100</b>				<b>105,948</b>	<b>105,441</b>	<b>105,456</b>			<b>101,900</b>	-	-

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	5115	610	PRINCIPAL PAYMENTS	125,000	130,000	135,000	0.0	0.0	135,000	-	-
		621	INTEREST (EXCEPT BUS)	81,112	77,362	73,463	0.0	0.0	73,500	-	-
			<b>Total Function 5115</b>	<b>206,112</b>	<b>207,362</b>	<b>208,463</b>			<b>208,500</b>	-	-
	<b>Total Fund 100</b>			<b>206,112</b>	<b>207,362</b>	<b>208,463</b>			<b>208,500</b>	-	-

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	5116	610	PRINCIPAL PAYMENTS	156,203	157,379	159,758	0.0	0.0	159,800	-	-
		622	INTEREST - BUS TRANSP	8,915	7,740	5,360	0.0	0.0	5,400	-	-
			<b>Total Function 5116</b>	<b>165,119</b>	<b>165,119</b>	<b>165,118</b>			<b>165,200</b>	-	-
<b>Total Fund 100</b>				<b>165,119</b>	<b>165,119</b>	<b>165,118</b>			<b>165,200</b>	-	-

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	5117	610	PRINCIPAL PAYMENTS	165,000	170,000	175,000	0.0	0.0	180,000	-	-
		621	INTEREST (EXCEPT BUS)	137,650	132,700	127,600	0.0	0.0	127,600	-	-
			<b>Total Function 5117</b>	<b>302,650</b>	<b>302,700</b>	<b>302,600</b>			<b>307,600</b>		
	<b>Total Fund 100</b>			<b>302,650</b>	<b>302,700</b>	<b>302,600</b>			<b>307,600</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	5118	610	PRINCIPAL PAYMENTS	362,171	365,919	374,544	0.0	0.0	371,000	-	-
		622	INTEREST - BUS TRANSP	24,355	20,607	18,971	0.0	0.0	15,600	-	-
			<b>Total Function 5118</b>	<b>386,526</b>	<b>386,526</b>	<b>393,515</b>			<b>386,600</b>		
	<b>Total Fund 100</b>			<b>386,526</b>	<b>386,526</b>	<b>393,515</b>			<b>386,600</b>		

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

Functions by Account Code  
2024-2025

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	5200	710	TRANSFERS OUT	2,644,191	4,326,215	13,353,288	0.0	0.0	7,249,947	-	-
			<b>Total Function 5200</b>	<b>2,644,191</b>	<b>4,326,215</b>	<b>13,353,288</b>			<b>7,249,947</b>	-	-
	<b>Total Fund 100</b>			<b>2,644,191</b>	<b>4,326,215</b>	<b>13,353,288</b>			<b>7,249,947</b>	-	-

# FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 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

2024-2025

Print Date: 4/26/24

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	6000	810	CONTINGENCY	-	-	11,751,347	0.0	0.0	7,535,549	-	-
			<b>Total Function 6000</b>	-	-	<b>11,751,347</b>			<b>7,535,549</b>	-	-
			<b>Total Fund 100</b>	-	-	<b>11,751,347</b>			<b>7,535,549</b>	-	-

# FUNCTION BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:



Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100	7000	820	RESERVED FOR NEXT YEAR	6,723,863	22,319,368	1,000,000	0.0	0.0	1,000,000	-	-
			<b>Total Function 7000</b>	<b>6,723,863</b>	<b>22,319,368</b>	<b>1,000,000</b>			<b>1,000,000</b>	-	-
	<b>Total Fund 100</b>			<b>6,723,863</b>	<b>22,319,368</b>	<b>1,000,000</b>			<b>1,000,000</b>	-	-
	<b>TOTAL</b>			<b>90,187,158</b>	<b>112,325,637</b>	<b>124,179,578</b>			<b>121,821,009</b>	-	-

SPECIAL REVENUE FUND

FUND 200

Revenue Budget Summary Sheet  
 July 1, 2024 to June 30, 2025  
 Special Revenue Fund

**: 1000 - Local Sources**

Revenue Account Code	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
R1130	381,590	479,570	290,000	300,000	-	-
R1190	-	2,449	2,000	3,000	-	-
R1322	251,668	-	-	-	-	-
R1510	6,202	33,347	70,236	73,826	-	-
R1610	18,622	24,396	31,510	25,000	-	-
R1700	1,569,651	1,629,617	640,000	1,431,650	-	-
R1920	355,841	332,373	340,364	287,603	-	-
R1940	68,970	48,754	30,000	92,000	-	-
R1960	201	-	-	-	-	-
R1992	17,771	17,691	51,917	17,873	-	-
<b>1000 - Local Sources</b>	<b>2,670,516</b>	<b>2,568,197</b>	<b>1,456,027</b>	<b>2,230,952</b>	-	-

**: 3000 - State Sources**

Revenue Account Code	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
R3100	-	604,531	515,000	495,126	-	-
R3102	33,701	33,005	43,000	33,000	-	-
R3222	475,000	-	475,000	500,000	-	-
R3299	8,093,241	10,786,506	14,207,809	16,725,177	-	-
R3940	2,400	2,500	5,000	4,775	-	-
R3990	202,770	2,066,633	1,773,041	2,155,840	-	-
<b>3000 - State Sources</b>	<b>8,807,113</b>	<b>13,493,175</b>	<b>17,018,850</b>	<b>19,913,917</b>	-	-

**: 4000 - Federal Sources**

Revenue Account Code	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
R4300	141,966	107,635	125,632	130,000	-	-
R4500	11,046,308	13,595,628	16,066,469	8,205,718	-	-
R4505	4,230,258	3,735,234	4,091,563	4,079,318	-	-

Revenue Budget Summary Sheet  
 July 1, 2024 to June 30, 2025  
 Special Revenue Fund

Revenue Account Code	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
R4700	517,877	-	-	-	-	-
R4910	213,051	390,511	-	351,007	-	-
<b>4000 - Federal Sources</b>	<b>16,149,460</b>	<b>17,829,008</b>	<b>20,283,664</b>	<b>12,766,043</b>	-	-

**: 5000 - Other Sources**

Revenue Account Code	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
R5200	277,382	100,000	30,680	132,179	-	-
R5400	3,751,193	4,846,276	4,036,677	4,462,231	-	-
<b>5000 - Other Sources</b>	<b>4,028,575</b>	<b>4,946,276</b>	<b>4,067,357</b>	<b>4,594,410</b>	-	-
<b>Grand Total</b>	<b>31,655,665</b>	<b>38,836,655</b>	<b>42,825,898</b>	<b>39,505,323</b>	-	-

Fund	Fund / Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
202	1111 - Primary Prog (K-6)	-	124	206,319	-	-	500,000	-	-
	1140 - Pre K Program	43,265	2,711	-	-	-	68,804	-	-
	1272 - Title I	1,113,969	1,704,427	2,803,349	21.40	28.20	2,739,057	-	-
	2110 - Attendance Social Work	46,207	50,662	5,206	-	-	5,500	-	-
	2190 - Student Service Direction	-	-	59	-	-	-	-	-
	2210 - Improvement of Instruction	-	-	1,505	-	-	-	-	-
	2240 - Instructional Staff Development	27,595	423,631	115,760	-	-	903,500	-	-
	2520 - Fiscal Services	45,855	99,380	121,839	-	-	110,917	-	-
	3390 - Parent Involvement	14,639	55,704	45,308	-	-	121,500	-	-
		123	-	1,519	-	-	54,305	-	-
203		<b>1,291,653</b>	<b>2,336,640</b>	<b>3,300,865</b>	<b>21.40</b>	<b>28.20</b>	<b>4,503,583</b>	-	-
	1272 - Title I	23,766	259,411	-	-	-	-	-	-
	2110 - Attendance Social Work	191	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	366,276	-	-	-	-	-	-	-
	2520 - Fiscal Services	14,556	12,738	-	-	-	-	-	-
		<b>404,789</b>	<b>272,149</b>	-	-	-	-	-	-
205	1111 - Primary Prog (K-6)	16,570	-	73,046	-	-	65,422	-	-
	1121 - Mi/Jr High Prog (7-8)	61,360	1,277	52,717	-	-	49,998	-	-
	1131 - High SchI Prog (9-12)	30,680	-	15,027	-	-	49,997	-	-
	1283 - Falcon Heights Academy	-	-	53,890	-	-	-	-	-
	2240 - Instructional Staff Development	107,191	47,919	61,000	-	-	100,000	-	-
	2410 - Office of the Principal	-	-	20,210	-	-	-	-	-
	2520 - Fiscal Services	8,206	1,850	11,341	-	-	10,542	-	-
		<b>224,007</b>	<b>51,046</b>	<b>287,231</b>	-	-	<b>275,959</b>	-	-
	1111 - Primary Prog (K-6)	-	520	-	-	-	-	-	-
	2211 - Curriculum Direction	-	-	5,000	-	-	4,977	-	-
207		-	<b>520</b>	<b>5,000</b>	-	-	<b>4,977</b>	-	-
	1291 - Eng Lang Learner	-	554	-	-	-	-	-	-
	1293 - Migrant Ed	54,948	49,416	119,951	-	-	55,000	-	-
	2550 - Student Transportation	377	2,457	-	-	-	-	-	-
	3390 - Parent Involvement	-	1,456	-	-	-	-	-	-
208		<b>55,325</b>	<b>53,882</b>	<b>119,951</b>	-	-	<b>55,000</b>	-	-
	1293 - Migrant Ed	-	5,754	-	-	-	15,000	-	-
	1460 - SPED Summer Programs	126,995	143,784	148,475	-	-	67,187	-	-
209									

Fund	Fund / Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
209	2542 - Care & Upkeep of Buildings	-	-	-	-	-	17,860	-	-
	2550 - Student Transportation	18,552	21,408	6,350	-	-	27,870	-	-
211	209	<b>145,547</b>	<b>170,987</b>	<b>154,825</b>	-	-	<b>127,916</b>	-	-
	1293 - Migrant Ed	-	-	7,776	-	-	7,833	-	-
212	211	-	-	<b>7,776</b>	-	-	<b>7,833</b>	-	-
	1250 - Resource Rooms	1,211,156	925,259	1,512,753	12.00	10.00	1,407,624	-	-
	2190 - Student Service Direction	122,569	248,316	259,263	2.00	-	-	-	-
	2520 - Fiscal Services	52,107	44,013	52,196	-	-	60,840	-	-
214	212	<b>1,385,833</b>	<b>1,217,588</b>	<b>1,824,212</b>	<b>14.00</b>	<b>10.00</b>	<b>1,468,463</b>	-	-
	1250 - Resource Rooms	-	39,809	-	-	-	-	-	-
	2190 - Student Service Direction	-	52,693	-	-	-	-	-	-
215	2520 - Fiscal Services	-	3,614	-	-	-	-	-	-
	214	-	<b>96,116</b>	-	-	-	-	-	-
	1260 - Early Intervention	10,154	-	-	-	-	-	-	-
216	2520 - Fiscal Services	397	-	-	-	-	-	-	-
	215	<b>10,551</b>	-	-	-	-	-	-	-
217	2220 - Education Media Services	-	-	10,000	-	-	-	-	-
	216	-	-	<b>10,000</b>	-	-	-	-	-
219	1250 - Resource Rooms	-	-	2,747	-	-	2,750	-	-
	217	-	-	<b>2,747</b>	-	-	<b>2,750</b>	-	-
220	2211 - Curriculum Direction	-	-	21,174	-	-	22,000	-	-
	219	-	-	<b>21,174</b>	-	-	<b>22,000</b>	-	-
222	1272 - Title I	-	505	-	-	-	-	-	-
	1291 - Eng Lang Learner	22,582	23,165	40,420	-	-	35,391	-	-
	2210 - Improvement of Instruction	-	-	9,211	-	-	-	-	-
	2240 - Instructional Staff Development	6,988	6,656	7,000	-	-	5,000	-	-
	2520 - Fiscal Services	1,186	1,585	1,700	-	-	1,604	-	-
	3390 - Parent Involvement	1,966	498	-	-	-	-	-	-
222	220	<b>32,723</b>	<b>32,408</b>	<b>58,331</b>	-	-	<b>41,995</b>	-	-
	1291 - Eng Lang Learner	2,700	9,008	-	-	-	-	-	-
	1490 - KCS Summer Programs	-	413	-	-	-	-	-	-

Fund	Fund / Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
222	2240 - Instructional Staff Development	15,612	1,363	-	-	-	-	-	-
	2520 - Fiscal Services	683	-342	-	-	-	-	-	-
223	<b>222</b>	<b>18,995</b>	<b>10,441</b>	-	-	-	-	-	-
	1111 - Primary Prog (K-6)	32,000	-	-	-	-	-	-	-
	1121 - Mi/Jr High Prog (7-8)	16,000	-	-	-	-	-	-	-
	1131 - High SchI Prog (9-12)	36,292	-	-	-	-	-	-	-
	1285 - Alt Education - Gr 5-8	18,000	-	-	-	-	-	-	-
	2130 - Health	6,900	-	-	-	-	-	-	-
	2220 - Education Media Services	15,307	-	-	-	-	-	-	-
	2520 - Fiscal Services	22,613	-	-	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	56,539	-	-	-	-	-	-	-
	2544 - Maintenance	14,200	-	-	-	-	-	-	-
	2660 - Technology Services	99,218	-	-	-	-	-	-	-
224	4150 - Bldg Acquisition	42,543	-	-	-	-	-	-	-
		31,876	-	-	-	-	-	-	-
	<b>223</b>	<b>391,488</b>	-	-	-	-	-	-	-
	1111 - Primary Prog (K-6)	20,762	777	54,098	-	-	-	-	-
	1121 - Mi/Jr High Prog (7-8)	1,546	63	-	-	-	-	-	-
	1122 - Mi/Jr High X-Curr	-	310	-	-	-	-	-	-
	1131 - High SchI Prog (9-12)	5,045	1,308	20,000	-	-	-	-	-
	1132 - High SchI X-Curr	1,862	-	-	-	-	-	-	-
	2110 - Attendance Social Work	40,555	-632	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	787	-	-	-	-	-	-
	2410 - Office of the Principal	-	108,738	116,656	0.80	0.50	81,062	-	-
225	2520 - Fiscal Services	1,936	3,473	-	-	-	2,865	-	-
	<b>224</b>	<b>71,706</b>	<b>114,824</b>	<b>190,754</b>	<b>0.80</b>	<b>0.50</b>	<b>83,927</b>	-	-
		-	-	326,391	-	-	214,561	-	-
226	1131 - High SchI Prog (9-12)	-	-	<b>326,391</b>	-	-	<b>214,561</b>	-	-
	2115 - School Safety	2,879	4,764	358	-	-	-	-	-
227	<b>226</b>	<b>2,879</b>	<b>4,764</b>	<b>358</b>	-	-	-	-	-
	1111 - Primary Prog (K-6)	-	57,044	19,970	-	-	20,000	-	-
	1121 - Mi/Jr High Prog (7-8)	-	2,806	-	-	-	-	-	-
	1131 - High SchI Prog (9-12)	-	27,363	8,537	-	-	20,000	-	-
	1132 - High SchI X-Curr	-	80	-	-	-	-	-	

Fund	Fund / Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
227	1272 - Title I	-	-	30,000	-	-	-	-	-
	2110 - Attendance Social Work	-	68,857	98,031	-	1.00	85,679	-	-
	2190 - Student Service Direction	-	-	88,860	-	-	20,000	-	-
	2240 - Instructional Staff Development	-	8,540	27,781	-	-	8,954	-	-
	2520 - Fiscal Services	-	6,278	5,367	-	-	6,141	-	-
	2660 - Technology Services	-	4,148	300	-	-	-	-	-
	<b>227</b>	-	<b>175,115</b>	<b>278,846</b>	-	<b>1.00</b>	<b>160,774</b>	-	-
228	1111 - Primary Prog (K-6)	-	-	577,750	-	-	676,208	-	-
	2240 - Instructional Staff Development	-	-	2,075	-	-	-	-	-
	<b>228</b>	-	-	<b>579,825</b>	-	-	<b>333,869</b>	-	-
229	1111 - Primary Prog (K-6)	-	14,082	-	-	-	-	-	-
	1121 - Mi/Jr High Prog (7-8)	-	289	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	-	102	-	-	-	-	-	-
	2110 - Attendance Social Work	17,143	2,027	-	-	-	-	-	-
	2190 - Student Service Direction	-	8,047	-	-	-	-	-	-
	2240 - Instructional Staff Development	40	-	-	-	-	-	-	-
	2520 - Fiscal Services	343	677	-	-	-	-	-	-
	2660 - Technology Services	6,766	-	-	-	-	-	-	-
	<b>229</b>	<b>24,292</b>	<b>25,224</b>	-	-	-	-	-	
230	1250 - Resource Rooms	-	183,161	-	-	-	-	-	-
	1260 - Early Intervention	109,843	-	-	-	-	-	-	-
	2150 - Speech Pathology & Audiology	9,115	3,713	-	-	-	-	-	-
	2190 - Student Service Direction	-	11,351	-	-	-	-	-	-
	2520 - Fiscal Services	4,437	7,957	-	-	-	-	-	-
	<b>230</b>	<b>123,395</b>	<b>206,182</b>	-	-	-	-	-	
232	1460 - SPED Summer Programs	-	-	-	-	-	14,932	-	-
	1490 - KCSD Summer Programs	-	-	-	-	-	555,000	-	-
	2542 - Care & Upkeep of Buildings	-	-	-	-	-	62,711	-	-
	2550 - Student Transportation	-	-	-	-	-	67,189	-	-
	3100 - Food Service	-	-	-	-	-	21,899	-	-
	5200 - Transfer of Funds	-	-	-	-	-	14,884	-	-
	<b>232</b>	-	-	-	-	-	<b>763,385</b>	-	-
							<b>1,500,000</b>		



Fund	Fund / Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
233	1111 - Primary Prog (K-6)	5,909	27,152	47,108	-	1.00	50,076	-	-
	1131 - High Schl Prog (9-12)	243	1,876	3,446	-	-	684	-	-
	2190 - Student Service Direction	83,422	78,606	75,078	1.50	1.00	79,240	-	-
	<b>233</b>	<b>89,574</b>	<b>107,635</b>	<b>125,632</b>	<b>1.50</b>	<b>2.00</b>	<b>130,000</b>	-	-
234	1131 - High Schl Prog (9-12)	68	-	-	-	-	-	-	-
	2110 - Attendance Social Work	27,933	50,892	62,648	-	-	-	-	-
	2190 - Student Service Direction	-	-	-	-	-	12,000	-	-
	2211 - Curriculum Direction	31,850	35,331	53,662	-	0.50	50,128	-	-
	2240 - Instructional Staff Development	900	2,735	2,500	-	-	2,500	-	-
	2520 - Fiscal Services	2,290	3,419	5,399	-	-	3,820	-	-
			275	9,915	19,700	-	-	31,552	-
	<b>234</b>	<b>63,317</b>	<b>102,293</b>	<b>143,909</b>	<b>0.40</b>	<b>0.50</b>	<b>100,000</b>	-	-
236	1111 - Primary Prog (K-6)	12,243	-	-	-	0.40	-	-	-
	1272 - Title I	-	-	30,000	-	-	-	-	-
	1291 - Eng Lang Learner	840	-	-	-	-	-	-	-
	2110 - Attendance Social Work	16,432	-691	34,713	-	-	-	-	-
	2190 - Student Service Direction	-	-	50,524	-	-	-	-	-
	2240 - Instructional Staff Development	1,528	43	85,000	-	-	-	-	-
	2520 - Fiscal Services	1,167	4,719	7,953	-	-	-	-	-
	2660 - Technology Services	-	120,262	-	-	-	-	-	-
		<b>236</b>	<b>32,210</b>	<b>124,332</b>	<b>208,190</b>	<b>0.40</b>	-	-	-
			55	-	-	-	-	-	-
237	2240 - Instructional Staff Development	3,146	-	-	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	<b>3,201</b>	-	-	-	-	-	-	-
239	1260 - Early Intervention	13,695	-	24,259	-	-	53	-	-
	2150 - Speech Pathology & Audiology	-	-	-	-	-	11,447	-	-
	2520 - Fiscal Services	535	-	963	-	-	-	-	-
		<b>239</b>	<b>14,230</b>	-	<b>25,222</b>	-	-	<b>11,500</b>	-
240	1291 - Eng Lang Learner	-	95,762	119,970	2.00	-	-	-	-
	2240 - Instructional Staff Development	-	3,547	15,750	-	-	-	-	-
	2520 - Fiscal Services	-	3,303	2,339	-	-	-	-	-
	<b>240</b>	-	<b>102,611</b>	<b>138,058</b>	<b>2.00</b>	-	-	-	
241	1131 - High Schl Prog (9-12)	-	449	132,626	1.00	0.50	68,135	-	-
	1132 - High Schl X-Curr	-	-300	-	-	-	-	-	-

Fund	Fund / Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
241	2120 - Guidance	-	-	-	-	-	1,500	-	-
	2211 - Curriculum Direction	-	-	1,000	-	-	1,000	-	-
	2520 - Fiscal Services	-	-	5,407	-	-	2,865	-	-
	2550 - Student Transportation	-	-	2,500	-	-	1,500	-	-
242	3390 - Parent Involvement	18,834	19,167	153,740	-	-	75,000	-	-
	7000 - Ending Balance	172,907	153,740	-	-	-	133,241	-	-
		<b>191,741</b>	<b>172,907</b>	<b>153,740</b>	<b>1.00</b>	<b>0.50</b>	<b>75,000</b>	-	-
244	1131 - High Schl Prog (9-12)	2,522	48,916	124,946	1.00	1.00	91,535	-	-
	2120 - Guidance	-	-	18,957	-	-	-	-	-
	2520 - Fiscal Services	360	-	4,543	-	-	-	-	-
	2660 - Technology Services	-	-	7,500	-	-	-	-	-
245	2240 - Instructional Staff Development	293,749	300,739	327,003	2.00	3.00	340,969	-	-
	2520 - Fiscal Services	11,476	11,750	12,988	-	-	12,988	-	-
		<b>305,225</b>	<b>312,489</b>	<b>339,991</b>	<b>2.00</b>	<b>3.00</b>	<b>353,957</b>	-	-
246	2240 - Instructional Staff Development	41,966	-	-	-	-	-	-	-
	2520 - Fiscal Services	2,068	-	-	-	-	-	-	-
247	1140 - Pre K Program	-	18,460	417,700	-	-	455,026	-	-
	2240 - Instructional Staff Development	-	-	-	-	-	3,500	-	-
	2520 - Fiscal Services	-	694	18,676	-	-	18,211	-	-
	2550 - Student Transportation	-	-	16,800	-	-	-	-	-
248	2130 - Health	17,771	17,691	51,917	0.50	0.50	17,873	-	-
	1111 - Primary Prog (K-6)	17,771	17,691	51,917	0.50	0.50	17,873	-	-
	1121 - Mi/Jr High Prog (7-8)	481,036	1,993,186	2,909,618	19.50	21.90	2,831,972	-	-
251	1122 - Mi/Jr High X-Curr	2,446	2,599	349,183	1.00	2.90	318,597	-	-
	1131 - High Schl Prog (9-12)	446,224	245,674	441,374	1.40	2.90	371,508	-	-
	1132 - High Schl X-Curr	9,896	-	-	-	-	2,806	-	-
	1210 - Talented & Gifted	1,648	5,134	-	-	-	2,500	-	-
	1229 - Other Restricted Prog - Goals	747	810	-	-	-	-	-	-
	1283 - Falcon Heights Academy	98,641	76,021	46,294	0.50	1.00	69,735	-	-

Fund	Fund / Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
251	1285 - Alt Education - Gr 5-8	5,222	-	-	-	-	-	-	-
	2110 - Attendance Social Work	672,875	795,377	772,926	9.00	9.00	906,054	-	-
	2120 - Guidance	1,318,033	1,262,847	1,224,986	12.00	11.25	1,293,715	-	-
	2130 - Health	-	-	-	-	-	10,000	-	-
	2190 - Student Service Direction	-	-	21,376	-	-	2,500	-	-
	2210 - Improvement of Instruction	-	1,053	130,000	-	-	50,000	-	-
	2211 - Curriculum Direction	264,686	629,151	336,373	1.50	1.50	413,990	-	-
	2220 - Education Media Services	20,109	-136	-	-	-	1,000	-	-
	2240 - Instructional Staff Development	242,915	273,988	339,513	-	-	574,580	-	-
	2310 - Board of Education Services	788	-	-	-	-	-	-	-
	2410 - Office of the Principal	192,473	207,216	193,432	1.00	1.00	202,968	-	-
	2520 - Fiscal Services	232,714	226,080	216,970	-	-	284,182	-	-
	2528 - Risk Management	6,000	-	-	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	451,075	57,364	-	-	-	-	-	-
	3500 - Custody & Care of Children	-	-	106,000	-	-	35,000	-	-
4150 - Bldg Acquisition	775,363	41,658	-	-	-	-	-	-	
252	<b>251</b>	<b>5,421,867</b>	<b>6,024,951</b>	<b>7,307,979</b>	<b>45.90</b>	<b>52.45</b>	<b>7,591,126</b>	-	-
	1121 - Mi/Jr High Prog (7-8)	239,864	171,965	256,069	2.10	2.10	232,087	-	-
	1122 - Mi/Jr High X-Curr	-	4,029	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	1,076,752	1,213,768	1,151,950	9.40	9.60	1,188,612	-	-
	1132 - High Schl X-Curr	-	9,340	4,347	-	-	3,500	-	-
	1283 - Falcon Heights Academy	225,025	226,513	264,539	2.00	2.80	252,900	-	-
	2211 - Curriculum Direction	119,145	121,536	114,785	0.50	1.00	178,094	-	-
	2240 - Instructional Staff Development	468	21,946	405	-	-	-	-	-
	2520 - Fiscal Services	67,719	69,480	72,298	-	-	73,744	-	-
	2542 - Care & Upkeep of Buildings	16,080	-	-	-	-	-	-	-
	2660 - Technology Services	318	-	-	-	-	-	-	-
	<b>252</b>	<b>1,745,372</b>	<b>1,838,965</b>	<b>1,892,624</b>	<b>14.00</b>	<b>16.00</b>	<b>1,970,362</b>	-	-
	1111 - Primary Prog (K-6)	1,739	-	-	-	-	-	-	-
	1132 - High Schl X-Curr	400	-	-	-	-	-	-	-
	1283 - Falcon Heights Academy	-	1,333,843	120,540	-	-	-	-	-
1285 - Alt Education - Gr 5-8	45,629	600,260	-	-	-	-	-	-	
254									

Fund	Fund / Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
254	1291 - Eng Lang Learner	-	-	14,976	-	-	-	-	-
	1490 - KCSO Summer Programs	-	-	19,088	-	-	-	-	-
	2410 - Office of the Principal	-	336,704	34,895	-	-	-	-	-
	2520 - Fiscal Services	82,274	-	-	-	-	-	-	-
	2543 - Care & Upkeep of Grounds	168,979	-	-	-	-	-	-	-
	2550 - Student Transportation	-	119	-	-	-	-	-	-
	2660 - Technology Services	555,953	37,859	-	-	-	-	-	-
	4150 - Bldg Acquisition	1,083,710	1,667,374	1,054,632	0.20	-	-	-	-
	<b>254</b>	<b>1,938,685</b>	<b>3,976,159</b>	<b>1,244,131</b>	<b>0.20</b>	-	-	-	-
	255	2520 - Fiscal Services	6,531	4,902	-	-	-	-	-
2550 - Student Transportation		6,251	11,855	-	-	-	-	-	-
		199,318	291,300	-	-	-	-	-	-
<b>255</b>		<b>212,101</b>	<b>308,057</b>	-	-	-	-	-	-
1111 - Primary Prog (K-6)		497,955	485,551	2,129	7.80	-	-	-	-
1121 - Mi/Jr High Prog (7-8)		136,248	246,761	4,685	0.40	-	-	-	-
1131 - High Schl Prog (9-12)		355,408	302,898	103,135	0.50	-	-	-	-
1283 - Falcon Heights Academy		11,186	19,591	-	-	-	-	-	-
1285 - Alt Education - Gr 5-8		10,000	36,230	20,195	-	-	-	-	-
2115 - School Safety		18,380	-	-	-	-	-	-	-
256	2210 - Improvement of Instruction	114,350	-	-	-	-	-	-	-
	2211 - Curriculum Direction	4,271	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	1,716	-	-	-	-	-	-
	2520 - Fiscal Services	162,457	-	-	-	-	-	-	-
	2543 - Care & Upkeep of Grounds	1,618,164	1,054,520	209,241	-	-	-	-	-
	2544 - Maintenance	7,557	-	-	-	-	-	-	-
	2649 - Other Staff Services	560,582	307,856	-	-	-	-	-	-
	2660 - Technology Services	182,533	173,960	-	-	-	-	-	-
	4150 - Bldg Acquisition	838,798	2,041,131	6,760,932	-	-	251,575	-	-
	<b>256</b>	<b>4,517,889</b>	<b>4,674,471</b>	<b>7,175,500</b>	<b>8.70</b>	-	<b>251,575</b>	-	-
257	1111 - Primary Prog (K-6)	-	259,412	-	-	-	-	-	-
	1121 - Mi/Jr High Prog (7-8)	-	4,335	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	-	9,244	-	-	-	-	-	-
	1250 - Resource Rooms	-	2,000	-	-	-	-	-	-

Fund	Fund / Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
257	2130 - Health	-	592	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	238,218	-	-	-	-	-	-
	2649 - Other Staff Services	-	455,922	-	-	-	-	-	-
259	<b>257</b>	-	<b>969,724</b>	-	-	-	-	-	-
	2211 - Curriculum Direction	9,094	15,056	30,000	-	-	29,306	-	-
	7000 - Ending Balance	4,962	7,906	-	-	-	-	-	-
260	<b>259</b>	<b>14,056</b>	<b>22,962</b>	<b>30,000</b>	-	-	<b>29,306</b>	-	-
	2520 - Fiscal Services	151	103	2,044	-	-	1,122	-	-
	2550 - Student Transportation	-	-	3,955	-	-	-	-	-
261	<b>260</b>	4,011	2,730	47,502	-	-	28,246	-	-
	2240 - Instructional Staff Development	<b>4,162</b>	<b>2,833</b>	<b>53,500</b>	-	-	<b>29,368</b>	-	-
	2520 - Fiscal Services	2,774	-	-	-	-	-	-	-
262	<b>261</b>	104	-	-	-	-	-	-	-
	1111 - Primary Prog (K-6)	<b>2,878</b>	-	-	-	-	-	-	-
	1113 - Elem X-Curr	2,400	357	63	-	-	-	-	-
263	<b>262</b>	-	2,143	4,937	-	-	4,775	-	-
	2520 - Fiscal Services	<b>2,400</b>	<b>2,500</b>	<b>5,000</b>	-	-	<b>4,775</b>	-	-
	3100 - Food Service	2,103	-	-	-	-	-	-	-
264	<b>263</b>	50,289	-	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	<b>52,392</b>	-	-	-	-	-	-	-
	2520 - Fiscal Services	79,031	150,508	500,000	-	-	472,957	-	-
265	<b>264</b>	2,972	5,886	-	-	-	22,050	-	-
	2542 - Care & Upkeep of Buildings	-	6,030	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	<b>82,003</b>	<b>162,424</b>	<b>500,000</b>	-	-	<b>495,007</b>	-	-
266	<b>265</b>	47,296	80,241	68,166	-	-	107,390	-	-
	2520 - Fiscal Services	1,765	2,879	2,663	-	-	4,265	-	-
	2520 - Fiscal Services	<b>49,061</b>	<b>83,120</b>	<b>70,829</b>	-	-	<b>111,655</b>	-	-
268	<b>266</b>	-	-	1,778	-	-	1,375	-	-
	3100 - Food Service	55,762	18,040	64,183	-	-	34,625	-	-
	1121 - Mi/Jr High Prog (7-8)	<b>55,762</b>	<b>18,040</b>	<b>65,961</b>	-	-	<b>36,000</b>	-	-
268	<b>268</b>	-	-	2,676	-	-	2,676	-	-
	1131 - High Schl Prog (9-12)	-	-	12,348	-	-	13,056	-	-
	7000 - Ending Balance	14,347	14,604	-	-	-	-	-	-
	<b>268</b>	<b>14,347</b>	<b>14,604</b>	<b>15,024</b>	-	-	<b>15,732</b>	-	-

Fund	Fund / Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
269	1131 - High SchI Prog (9-12)	-	-	56,347	-	-	58,472	-	-
	7000 - Ending Balance	53,746	54,773	-	-	-	-	-	-
270	<b>269</b>	<b>53,746</b>	<b>54,773</b>	<b>56,347</b>	-	-	<b>58,472</b>	-	-
	1490 - KCSO Summer Programs	-	-	10,790	-	-	20,440	-	-
	2110 - Attendance Social Work	5,608	-	-	-	-	-	-	-
	2190 - Student Service DIRECTION	-	-	-	-	-	2,500	-	-
	2240 - Instructional Staff Development	-	-	7,580	-	-	25,000	-	-
	2520 - Fiscal Services	327	346	5,218	-	-	4,585	-	-
271	<b>270</b>	<b>9,021</b>	<b>1,471</b>	<b>136,588</b>	-	-	<b>120,025</b>	-	-
	1131 - High SchI Prog (9-12)	923	1,032	7,500	-	-	22,336	-	-
	2240 - Instructional Staff Development	4,974	4,932	30,910	-	-	20,500	-	-
	7000 - Ending Balance	24,373	30,410	-	-	-	-	-	-
	<b>271</b>	<b>30,270</b>	<b>36,373</b>	<b>38,410</b>	-	-	<b>42,836</b>	-	-
	1131 - High SchI Prog (9-12)	4,624	5,333	-	-	-	3,214	-	-
272	1132 - High SchI X-Curr	-	-	12,024	-	-	16,186	-	-
	7000 - Ending Balance	6,057	7,424	-	-	-	-	-	-
	<b>272</b>	<b>10,682</b>	<b>12,757</b>	<b>12,024</b>	-	-	<b>19,400</b>	-	-
	2240 - Instructional Staff Development	27,382	83,552	100,000	-	-	132,116	-	-
273	7000 - Ending Balance	50,000	66,448	-	-	-	-	-	-
	<b>273</b>	<b>77,382</b>	<b>150,000</b>	<b>100,000</b>	-	-	<b>132,116</b>	-	-
274	1111 - Primary Prog (K-6)	157,193	331,380	294,310	-	-	294,310	-	-
	<b>274</b>	<b>157,193</b>	<b>331,380</b>	<b>294,310</b>	-	-	<b>294,310</b>	-	-
275	3100 - Food Service	4,480,063	5,380,908	5,175,589	52.40	52.90	5,533,451	-	-
	7000 - Ending Balance	1,112,839	520,019	-	-	-	-	-	-
276	<b>275</b>	<b>5,592,902</b>	<b>5,900,926</b>	<b>5,175,589</b>	<b>52.40</b>	<b>52.90</b>	<b>5,533,451</b>	-	-
	1131 - High SchI Prog (9-12)	-	-	26,234	-	-	26,234	-	-
277	7000 - Ending Balance	-	26,234	-	-	-	-	-	-
	<b>276</b>	<b>-</b>	<b>26,234</b>	<b>26,234</b>	-	-	<b>26,234</b>	-	-
277	2528 - Risk Management	145,536	-	-	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	178	-	-	-	-	-	-	-
	2573 - Warehouse / Distribution	1,445	-	-	-	-	-	-	-

Fund	Fund / Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
277	5200 - Transfer of Funds	-	112,191	-	-	-	-	-	-
	7000 - Ending Balance	112,191	-	-	-	-	-	-	-
	<b>277</b>	<b>259,350</b>	<b>112,191</b>	-	-	-	-	-	-
278	1111 - Primary Prog (K-6)	8,231	5,143	23,194	-	-	23,098	-	-
	1121 - Mi/Jr High Prog (7-8)	322	8,646	7,874	-	-	7,040	-	-
	1122 - Mi/Jr High X-Curr	-	121	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	35,737	36,045	99,326	-	-	98,656	-	-
	1132 - High Schl X-Curr	14,744	5,530	12,665	-	-	4,103	-	-
	1283 - Falcon Heights Academy	-	-	92	-	-	-	-	-
	2110 - Attendance Social Work	-	2,323	177	-	-	177	-	-
	2130 - Health	-	-	612	-	-	612	-	-
	2220 - Education Media Services	4,866	-	134	-	-	134	-	-
	2240 - Instructional Staff Development	1,000	-	787	-	-	787	-	-
279	2410 - Office of the Principal	1,000	75	-	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	6,434	646	-	-	-	-	-	-
	2543 - Care & Upkeep of Grounds	1,000	5,687	48,500	-	-	37,300	-	-
	3100 - Food Service	-	4,000	2,662	-	-	2,662	-	-
	7000 - Ending Balance	81,833	94,696	-	-	-	-	-	-
	<b>278</b>	<b>155,166</b>	<b>162,913</b>	<b>196,024</b>	-	-	<b>174,569</b>	-	-
	2130 - Health	10,594	806	-	-	-	-	-	-
	4150 - Bldg Acquisition	504,406	14,638	-	-	-	-	-	-
	7000 - Ending Balance	4,850	-	-	-	-	-	-	-
	280	<b>279</b>	<b>519,849</b>	<b>15,443</b>	<b>440,883</b>	-	-	<b>459,644</b>	-
1111 - Primary Prog (K-6)		140,541	121,070	26,200	-	-	-	-	-
1112 - Primary Prog (1111)		-	-	108,600	-	-	184,551	-	-
1121 - Mi/Jr High Prog (7-8)		73,720	68,733	641,160	-	-	1,713,645	-	-
1131 - High Schl Prog (9-12)		862,094	1,036,546	-	-	-	-	-	-
281	7000 - Ending Balance	1,138,066	1,142,341	-	-	-	-	-	-
	<b>280</b>	<b>2,214,421</b>	<b>2,368,690</b>	<b>1,216,843</b>	-	-	<b>2,357,841</b>	-	-
	1122 - Mi/Jr High X-Curr	459	-	27,200	-	-	19,770	-	-
	1132 - High Schl X-Curr	302,185	341,372	221,120	-	-	611,871	-	-
	7000 - Ending Balance	230,617	288,239	-	-	-	-	-	-
<b>281</b>	<b>533,260</b>	<b>629,610</b>	<b>248,320</b>	-	-	<b>631,641</b>	-	-	

Fund	Fund / Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
282	1131 - High Schl Prog (9-12)	394	-	-	-	-	-	-	-
	3100 - Food Service	-	53,264	50,528	-	-	50,528	-	-
283	<b>282</b>	<b>394</b>	<b>53,264</b>	<b>50,528</b>	-	-	<b>50,528</b>	-	-
	1460 - SPED Summer Programs	8,570	-	-	-	-	-	-	-
	2520 - Fiscal Services	296	1,114	387	-	-	4,867	-	-
	2550 - Student Transportation	-	266	-	-	-	-	-	-
	<b>283</b>	<b>7,182</b>	<b>29,371</b>	<b>74,817</b>	-	-	<b>122,538</b>	-	-
284	<b>283</b>	<b>16,048</b>	<b>30,751</b>	<b>75,204</b>	-	-	<b>127,405</b>	-	-
	1111 - Primary Prog (K-6)	5,369	13,344	17,014	-	-	17,852	-	-
	1121 - Mi/Jr High Prog (7-8)	8,416	1,225	16,864	-	-	17,352	-	-
	1122 - Mi/Jr High X-Curr	-	4,847	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	9,963	18,936	18,364	-	-	20,600	-	-
	1132 - High Schl X-Curr	1,055	17,426	18,612	-	-	21,601	-	-
	2240 - Instructional Staff Development	181	-	-	-	-	-	-	-
7000 - Ending Balance	63,857	60,728	-	-	-	-	-	-	
285		12,794	-	-	-	-	-	-	-
	<b>284</b>	<b>101,636</b>	<b>116,507</b>	<b>70,854</b>	-	-	<b>77,405</b>	-	-
	5200 - Transfer of Funds	165,066	-	415,099	-	-	240,433	-	-
286	7000 - Ending Balance	-	181,911	-	-	-	-	-	-
	<b>285</b>	<b>165,066</b>	<b>181,911</b>	<b>415,099</b>	-	-	<b>240,433</b>	-	-
	2520 - Fiscal Services	17,988	33,157	25,000	-	-	25,000	-	-
	4150 - Bldg Acquisition	-	-	2,221,334	-	1.00	1,990,497	-	-
287	7000 - Ending Balance	1,414,766	1,893,634	-	-	-	-	-	-
	<b>286</b>	<b>1,432,754</b>	<b>1,926,791</b>	<b>2,246,334</b>	-	<b>1.00</b>	<b>2,015,497</b>	-	-
	1121 - Mi/Jr High Prog (7-8)	-	-	1,791	-	-	3,877	-	-
	1131 - High Schl Prog (9-12)	-	253	-	-	-	-	-	-
	2550 - Student Transportation	-	-	2,086	-	-	-	-	-
288	7000 - Ending Balance	4,130	3,877	-	-	-	-	-	-
	<b>287</b>	<b>4,130</b>	<b>4,130</b>	<b>3,877</b>	-	-	<b>3,877</b>	-	-
	2520 - Fiscal Services	-	3,480	6,325	-	-	3,591	-	-
2550 - Student Transportation	8,562	91,982	149,247	-	-	92,118	-	-	
<b>288</b>	<b>8,562</b>	<b>96,046</b>	<b>155,572</b>	-	-	<b>95,710</b>	-	-	



Fund	Fund / Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
290	2520 - Fiscal Services	-	3,325	-	-	-	-	-	-
	3100 - Food Service	-	91,896	-	-	-	-	-	-
291	<b>290</b>	-	<b>95,221</b>	-	-	-	-	-	-
	1111 - Primary Prog (K-6)	346	1,533	2,052	-	-	884	-	-
	1121 - Mi/Jr High Prog (7-8)	-	-	500	-	-	884	-	-
	1131 - High Schl Prog (9-12)	170	-	1,737	-	-	884	-	-
	7000 - Ending Balance	5,608	4,157	-	-	-	-	-	-
292	<b>291</b>	<b>6,124</b>	<b>5,690</b>	<b>4,289</b>	-	-	<b>2,653</b>	-	-
	1283 - Falcon Heights Academy	190,811	158,146	432,378	1.60	1.60	343,028	-	-
	2410 - Office of the Principal	60,857	73,979	72,038	1.00	1.00	81,972	-	-
	7000 - Ending Balance	-	504,416	-	-	-	-	-	-
293	<b>292</b>	<b>251,668</b>	<b>736,541</b>	<b>504,416</b>	<b>2.60</b>	<b>2.60</b>	<b>425,000</b>	-	-
	2190 - Student Service Direction	58,170	52,720	58,431	0.40	0.40	74,000	-	-
294	<b>293</b>	<b>58,170</b>	<b>52,720</b>	<b>58,431</b>	<b>0.40</b>	<b>0.40</b>	<b>74,000</b>	-	-
	1111 - Primary Prog (K-6)	-	-	5,000	-	-	-	-	-
	1140 - Pre K Program	143,737	104,785	284,983	2.00	2.80	181,112	-	-
295	2520 - Fiscal Services	5,424	3,981	11,517	-	-	7,192	-	-
	<b>294</b>	<b>149,160</b>	<b>108,766</b>	<b>301,500</b>	<b>2.00</b>	<b>2.80</b>	<b>188,304</b>	-	-
296	3100 - Food Service	-	-	32,618	-	-	-	-	-
	<b>295</b>	-	-	<b>32,618</b>	-	-	-	-	-
297	3100 - Food Service	-	-	63,134	-	-	-	-	-
	<b>296</b>	-	-	<b>63,134</b>	-	-	-	-	-
299	4150 - Bldg Acquisition	313,368	1,725,682	3,402,206	-	-	4,909,050	-	-
	7000 - Ending Balance	-	25,000	-	-	-	-	-	-
299	<b>297</b>	<b>313,368</b>	<b>1,750,683</b>	<b>3,402,206</b>	-	-	<b>4,909,050</b>	-	-
	5200 - Transfer of Funds	475,000	-	475,000	-	-	500,000	-	-
<b>Grand Total</b>	<b>299</b>	<b>475,000</b>	-	<b>475,000</b>	-	-	<b>500,000</b>	-	-
		<b>31,655,664</b>	<b>38,836,655</b>	<b>42,825,898</b>	<b>170.80</b>	<b>175.35</b>	<b>39,505,323</b>	-	-

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 202 & 203 Title I A

**Fund Description:**

Improving the academic achievement of the disadvantaged.

**Special Notes:**

Fund 203 is for History only

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
202	R4500	RESTR REV FED GOV TO STAT	1,291,653	2,336,640	3,300,865	4,503,583	-	-
<b>202</b>			<b>1,291,653</b>	<b>2,336,640</b>	<b>3,300,865</b>	<b>4,503,583</b>	<b>-</b>	<b>-</b>

**Functions by Account Code**  
Budget 2024-25

Print Date: 4/23/24

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
202	1111	137	EXTRA DUTY/HOURLY	-	-	22,810	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	-	-	949	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	-	1,328	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	-	-	4,772	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	-	-	1,745	0.0	0.0	-	-	-		
		231	WRKRS COMP	-	-	83	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	-	-	62	0.0	0.0	-	-	-		
		341	IN-DIST TRAVEL	-	124	-	-	0.0	0.0	-	-	-	
		470	COMPUTER SOFTWR	-	-	174,570	0.0	0.0	500,000	-	-	-	
			<b>Total Function 1111</b>			<b>124</b>	<b>206,319</b>			<b>500,000</b>			
		1140	1140	137	EXTRA DUTY/HOURLY	-	1,526	-	0.0	0.0	-	-	-
				151	CATERING EXTRA DUTY	-	149	-	0.0	0.0	-	-	-
210	PERS DISTRICT T1/T2			-	107	-	0.0	0.0	-	-	-		
212	PERS PICKUP 6%			-	100	-	0.0	0.0	-	-	-		
216	PERS DISTRICT OPSPR			-	303	-	0.0	0.0	-	-	-		
220	SOC SEC ADMIN			-	125	-	0.0	0.0	-	-	-		
231	WRKRS COMP			-	8	-	0.0	0.0	-	-	-		
232	UNEMPLOY COMP			-	7	-	0.0	0.0	-	-	-		
410	CONSUMABLE SUPPLIES			43,265	-	-	0.0	0.0	63,804	-	-		
413	FOOD SUPPLIES			-	387	-	0.0	0.0	5,000	-	-		
	<b>Total Function 1140</b>		<b>43,265</b>	<b>2,711</b>				<b>68,804</b>					
1272	1272	111	LIC SALARIES	283,338	562,187	790,179	12.0	10.5	853,526	-	-		
		112	CLASS SALARIES	324,015	347,410	547,631	9.4	17.7	473,123	-	-		
		122	SUB CLASSIFIED	-	1,491	-	0.0	0.0	-	-	-		
		132	STIPEND-REMOTE LOCATION	-	-	800	0.0	0.0	800	-	-		
		133	STIPEND-TOP OF SCALE	750	2,100	1,600	0.0	0.0	4,800	-	-		
		137	EXTRA DUTY/HOURLY	207	8,002	8,152	0.0	0.0	-	-	-		
		150	NEW HIRE LONGEVITY STIPEN	-	-	4,000	0.0	0.0	-	-	-		
		190	OTHER SALARIES	-	-	1,000	0.0	0.0	-	-	-		
210	210	210	PERS DISTRICT T1/T2	6,693	58,678	106,811	0.0	0.0	33,417	-	-		
		212	PERS PICKUP 6%	32,296	47,981	57,395	0.0	0.0	79,935	-	-		
		216	PERS DISTRICT OPSPR	122,510	149,062	285,860	0.0	0.0	303,450	-	-		

**Functions by Account Code**  
Budget 2024+25

Print Date: 4/23/24

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
202	1272	220	SOC SEC ADMIN	43,879	66,740	154,857	0.0	0.0	101,938	-	-
		230	OTHER REQ PAYROLL COSTS	-	-	75,000	0.0	0.0	-	-	-
		231	WRKRS COMP	2,324	2,847	3,971	0.0	0.0	5,187	-	-
		232	UNEMPLOY COMP	1,174	3,609	3,277	0.0	0.0	3,997	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	4,417	0.0	0.0	5,129	-	-
		240	MEDICAL	86,268	115,878	188,742	0.0	0.0	232,669	-	-
		241	VISION	7,164	6,408	6,376	0.0	0.0	9,522	-	-
		242	DISABILITY	722	1,127	1,598	0.0	0.0	1,808	-	-
		243	DENTAL	19,771	21,301	23,591	0.0	0.0	33,304	-	-
		245	LIFE INSURANCE	-	-	-	0.0	0.0	353	-	-
		270	POST RETIREMENT MEDICAL	-	9,666	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	-	694	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	101,500	-	-
		311	INSTRUCTION SERVICES	4,456	3,406	60,000	0.0	0.0	10,000	-	-
		342	OUT-DIST TRAVEL	5,850	-	-	0.0	0.0	1,000	-	-
		353	POSTAGE	-	3,477	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	71,338	117,436	239,563	0.0	0.0	203,804	-	-
		413	FOOD SUPPLIES	4,235	186	2,867	0.0	0.0	20,000	-	-
		421	TEXTBOOKS - TCHR MANUALS	-	-	2,500	0.0	0.0	-	-	-
		422	TEXTBOOKS - REPLACEMENT	2,644	-	-	0.0	0.0	-	-	-
		430	LIBRARY BOOKS	308	-	-	0.0	0.0	-	-	-
		440	PERIODICALS	8,189	-	3,000	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	43,615	102,299	229,933	0.0	0.0	59,794	-	-
		470	COMPUTER SOFTWR	24,201	27,689	-	0.0	0.0	200,000	-	-
		480	COMPUTER HDW	18,024	43,683	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	1,071	230	0.0	0.0	-	-	-
			<b>Total Function 1272</b>	<b>1,113,969</b>	<b>1,704,427</b>	<b>2,803,349</b>			<b>2,739,057</b>		
	2110	243	DENTAL	-	-	706	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	1,165	-	0.0	0.0	-	-	-
		351	TELEPHONE	314	184	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	45,500	44,967	4,500	0.0	0.0	5,000	-	-
		410	CONSUMABLE SUPPLIES	393	771	-	0.0	0.0	500	-	-

**Functions by Account Code**  
Budget 2024-25

Print Date: 4/23/24

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
202	2110	480	COMPUTER HDW	-	2,229	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	1,346	-	0.0	0.0	-	-	-
				<b>46,207</b>	<b>50,662</b>	<b>5,206</b>			<b>5,500</b>		
	2119	390	OTH GEN PROF TECH SRVS	-	-	1,500	0.0	0.0	15,000	-	-
		410	CONSUMABLE SUPPLIES	123	-	-	0.0	0.0	38,805	-	-
		460	NONCONSUM ITEMS	-	-	19	0.0	0.0	500	-	-
				<b>123</b>	<b>1,519</b>	<b>1,519</b>			<b>54,305</b>		
	2190	410	CONSUMABLE SUPPLIES	-	-	59	0.0	0.0	-	-	-
						<b>59</b>					
	2210	421	TEXTBOOKS - TCHR MANUALS	-	-	1,505	0.0	0.0	-	-	-
						<b>1,505</b>					
	2240	137		<b>Total Function 2210</b>	-	-	-				
			EXTRA DUTY/HOURLY	5,763	50,501	68,438	0.0	0.0	-	-	-
210		PERS DISTRICT T1/T2	567	1,836	2,409	0.0	0.0	-	-	-	
212		PERS PICKUP 6%	334	2,529	3,839	0.0	0.0	-	-	-	
216		PERS DISTRICT OPSPR	818	8,555	13,942	0.0	0.0	-	-	-	
220		SOC SEC ADMIN	429	3,845	5,230	0.0	0.0	-	-	-	
231		WRKRS COMP	22	158	249	0.0	0.0	-	-	-	
232		UNEMPLOY COMP	11	180	199	0.0	0.0	-	-	-	
233		PAID FAMILY MED LEAVE INS	-	-	7	0.0	0.0	-	-	-	
310		INST/PROF/TECH SERVICES	2,625	261,816	-	0.0	0.0	500,000	-	-	
318		PROF & IMPR NON-INSTR	-	33,600	-	0.0	0.0	400,000	-	-	
	341	IN-DIST TRAVEL	-	3,340	-	0.0	0.0	-	-	-	
	342	OUT-DIST TRAVEL	15,917	53,175	11,100	0.0	0.0	3,500	-	-	
	410	CONSUMABLE SUPPLIES	1,107	3,875	9,004	0.0	0.0	-	-	-	
	460	NONCONSUM ITEMS	-	219	1,343	0.0	0.0	-	-	-	
			<b>27,595</b>	<b>423,631</b>	<b>115,760</b>			<b>903,500</b>			
2520	690	GRANT INDIRECT CHG	45,855	99,380	121,839	0.0	0.0	110,917	-	-	
			<b>45,855</b>	<b>99,380</b>	<b>121,839</b>			<b>110,917</b>			
3390	130		<b>Total Function 2240</b>	-	-	-					
			OVERTIME SALARY	-	23	-	0.0	0.0	-	-	-
	137	EXTRA DUTY/HOURLY	-	2,309	-	0.0	0.0	-	-	-	
	151	CATERING EXTRA DUTY	-	799	-	0.0	0.0	-	-	-	
	210	PERS DISTRICT T1/T2	-	206	-	0.0	0.0	-	-	-	

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
202	3390	212	PERS PICKUP 6%	18	161	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	544	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	225	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	24	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	12	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	8,200	0.0	0.0	1,500	-	-
		353	POSTAGE	-	2,145	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	9,320	38,674	11,023	0.0	0.0	110,000	-	-
		413	FOOD SUPPLIES	5,300	7,004	26,085	0.0	0.0	10,000	-	-
		451	CATERING FOOD SUPPLIES	-	2,211	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	1,367	-	0.0	0.0	-	-	-
			<b>Total Function 3390</b>	<b>14,639</b>	<b>55,704</b>	<b>45,308</b>			<b>121,500</b>		
			<b>Total Fund 202</b>	<b>1,291,653</b>	<b>2,336,640</b>	<b>3,300,865</b>			<b>4,503,583</b>		<b>0</b>

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
203	R4500	RESTR REV FED GOV TO STAT	404,789	272,149	-	-	-	-
<b>203</b>			<b>404,789</b>	<b>272,149</b>	-	-	-	-



Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
203	1272	342	OUT-DIST TRAVEL	6,600	-	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	9,582	11,198	-	0.0	0.0	-	-	-		
		413	FOOD SUPPLIES	1,317	-	-	0.0	0.0	-	-	-		
		430	LIBRARY BOOKS	-	248,213	-	0.0	0.0	-	-	-		
		460	NONCONSUM ITEMS	519	-	-	0.0	0.0	-	-	-		
		470	COMPUTER SOFTWR	5,748	-	-	0.0	0.0	-	-	-		
			<b>Total Function 1272</b>	<b>23,766</b>	<b>259,411</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
		2110	2240	410	CONSUMABLE SUPPLIES	191	-	-	0.0	0.0	-	-	-
					<b>Total Function 2110</b>	<b>191</b>	<b>-</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>
				137	EXTRA DUTY/HOURLY	187,389	-	-	0.0	0.0	-	-	-
210	PERS DISTRICT T1/T2			12,623	-	-	0.0	0.0	-	-	-		
212	PERS PICKUP 6%			10,440	-	-	0.0	0.0	-	-	-		
216	PERS DISTRICT OPSPR			30,735	-	-	0.0	0.0	-	-	-		
220	SOC SEC ADMIN			14,262	-	-	0.0	0.0	-	-	-		
231	WRKRS COMP			773	-	-	0.0	0.0	-	-	-		
232	UNEMPLOY COMP			345	-	-	0.0	0.0	-	-	-		
318	PROF & IMPR NON-INSTR			76,000	-	-	0.0	0.0	-	-	-		
2520	2520	341	IN-DIST TRAVEL	1,459	-	-	0.0	0.0	-	-	-		
		342	OUT-DIST TRAVEL	15,616	-	-	0.0	0.0	-	-	-		
		413	FOOD SUPPLIES	16,634	-	-	0.0	0.0	-	-	-		
			<b>Total Function 2240</b>	<b>366,276</b>	<b>-</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>		
		690	GRANT INDIRECT CHG	14,556	12,738	-	0.0	0.0	-	-	-		
			<b>Total Function 2520</b>	<b>14,556</b>	<b>12,738</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>		
			<b>Total Fund 203</b>	<b>404,789</b>	<b>272,149</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 205 ID ESS/Federal School Improvement CSI & TSI

**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:**

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
205	R4500	RESTR REV FED GOV TO STAT	224,007	51,046	287,231	275,959	-	-
<b>205</b>			<b>224,007</b>	<b>51,046</b>	<b>287,231</b>	<b>275,959</b>	<b>-</b>	<b>-</b>

**Functions by Account Code**  
Budget 2024-25

Print Date: 4/23/24

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
205	1111	137	EXTRA DUTY/HOURLY	-	-	4,144	0.0	0.0	10,988	-	-
		212	PERS PICKUP 6%	-	-	191	0.0	0.0	659	-	-
		216	PERS DISTRICT OPSPR	-	-	798	0.0	0.0	2,750	-	-
		220	SOC SEC ADMIN	-	-	304	0.0	0.0	841	-	-
		231	WRKRS COMP	-	-	15	0.0	0.0	39	-	-
		232	UNEMPLOY COMP	-	-	12	0.0	0.0	33	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	17	0.0	0.0	44	-	-
		310	INST/PROF/TECH SERVICES	-	-	3,375	0.0	0.0	5,000	-	-
		342	OUT-DIST TRAVEL	-	-	14,667	0.0	0.0	3,000	-	-
		410	CONSUMABLE SUPPLIES	-	-	43,043	0.0	0.0	40,568	-	-
		413	FOOD SUPPLIES	-	-	6,479	0.0	0.0	1,500	-	-
		480	COMPUTER HDW	16,570	-	-	0.0	0.0	-	-	-
		<b>Total Function 1111</b>	<b>16,570</b>	<b>1,277</b>	<b>73,046</b>			<b>65,422</b>			
1131	1111	310	INST/PROF/TECH SERVICES	-	-	5,009	0.0	0.0	7,500	-	-
		410	CONSUMABLE SUPPLIES	-	1,277	15,903	0.0	0.0	38,998	-	-
		460	NONCONSUM ITEMS	-	-	15,903	0.0	0.0	1,000	-	-
		480	COMPUTER HDW	61,360	-	15,903	0.0	0.0	2,500	-	-
		<b>Total Function 1121</b>	<b>61,360</b>	<b>1,277</b>	<b>52,717</b>			<b>49,998</b>			
1283	1131	310	INST/PROF/TECH SERVICES	-	-	15,027	0.0	0.0	20,000	-	-
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	29,997	-	-
		480	COMPUTER HDW	30,680	-	-	0.0	0.0	-	-	-
		<b>Total Function 1131</b>	<b>30,680</b>	<b>-</b>	<b>15,027</b>			<b>49,997</b>			
2240	1283	342	OUT-DIST TRAVEL	-	-	36,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	17,890	0.0	0.0	-	-	-
			<b>Total Function 1283</b>	<b>-</b>	<b>-</b>	<b>53,890</b>			<b>-</b>		
2240	1283	121	SUB LICENSED	467	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	30,203	62	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	849	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,106	4	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	3,720	15	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	2,346	5	-	0.0	0.0	-	-	-
		231	WRKRS COMP	128	0	-	0.0	0.0	-	-	

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
205	2240	232	UNEMPLOY COMP	58	0	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	150	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	45,495	47,684	59,541	0.0	0.0	100,000	-	-
		410	CONSUMABLE SUPPLIES	7,501	-	1,460	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	53	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	15,264	-	-	0.0	0.0	-	-	-
			<b>Total Function 2240</b>		<b>107,191</b>	<b>47,919</b>	<b>61,000</b>			<b>100,000</b>	
2410		480	COMPUTER HDW	-	-	20,210	0.0	0.0	-	-	-
			<b>Total Function 2410</b>			<b>20,210</b>					
2520		690	GRANT INDIRECT CHG	8,206	1,850	11,341	0.0	0.0	10,542	-	-
			<b>Total Function 2520</b>	<b>8,206</b>	<b>1,850</b>	<b>11,341</b>			<b>10,542</b>		
<b>Total Fund 205</b>				<b>224,007</b>	<b>51,046</b>	<b>287,231</b>			<b>275,959</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 Budget

## 207 Department of Human Services (DHS) Tutoring

### Fund Description:

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

### Special Notes:

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
207	R3299	RESTR GRANTS OTHER	-	520	5,000	4,977	-	-
<b>207</b>			-	<b>520</b>	<b>5,000</b>	<b>4,977</b>	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25	
207	1111	137	EXTRA DUTY/HOURLY	-	377	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	23	-	0.0	0.0	-	-	-	
	220	216	PERS DISTRICT OPSPR	-	89	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	28	-	0.0	0.0	-	-	-	
	232	231	WRKRS COMP	-	1	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	2	-	0.0	0.0	-	-	-	
	<b>Total Function 1111</b>				-	<b>520</b>	-	-	-	-	-	
	2211	2211	137	EXTRA DUTY/HOURLY	-	-	4,510	0.0	0.0	3,562	-	-
			212	PERS PICKUP 6%	-	-	150	0.0	0.0	214	-	-
			216	PERS DISTRICT OPSPR	-	-	250	0.0	0.0	892	-	-
220			SOC SEC ADMIN	-	-	50	0.0	0.0	272	-	-	
231			WRKRS COMP	-	-	10	0.0	0.0	13	-	-	
232			UNEMPLOY COMP	-	-	10	0.0	0.0	11	-	-	
233			PAID FAMILY MED LEAVE INS	-	-	20	0.0	0.0	14	-	-	
<b>Total Function 2211</b>				-	<b>520</b>	<b>5,000</b>			<b>4,977</b>	-	<b>0</b>	
<b>Total Fund 207</b>				<b>0</b>	<b>520</b>	<b>5,000</b>			<b>4,977</b>	<b>0</b>	<b>0</b>	



# FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 Budget

## 208 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:

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
208	R4500	RESTR REV FED GOV TO STAT	55,325	53,883	119,951	55,000	-	-
<b>208</b>			<b>55,325</b>	<b>53,883</b>	<b>119,951</b>	<b>55,000</b>	<b>-</b>	<b>-</b>

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
208	1291	410	CONSUMABLE SUPPLIES	-	554	-	0.0	0.0	-	-	-
		<b>Total Function 1291</b>			-	<b>554</b>	-	-	-	-	-
	1293	137	EXTRA DUTY/HOURLY	13,930	18,775	38,874	0.0	0.0	26,460	-	-
			140	STIPEND-ADVISORS	-	1,600	-	0.0	0.0	-	-
		210	PERS DISTRICT T1/T2	394	670	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	784	1,195	2,303	0.0	0.0	1,588	-	-
		216	PERS DISTRICT OPSPR	2,749	4,130	10,201	0.0	0.0	6,623	-	-
		220	SOC SEC ADMIN	1,040	1,497	2,948	0.0	0.0	2,024	-	-
		231	WRKRS COMP	44	61	157	0.0	0.0	93	-	-
		232	UNEMPLOY COMP	28	80	38	0.0	0.0	79	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	106	-	-
		310	INST/PROF/TECH SERVICES	-	-	2,000	0.0	0.0	-	-	-
		324	RENTALS	25	-	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	-	20,480	0.0	0.0	5,027	-	-
		410	CONSUMABLE SUPPLIES	15,493	6,782	14,500	0.0	0.0	3,000	-	-
		413	FOOD SUPPLIES	10,249	2,621	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	454	-	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	10,212	11,550	15,500	0.0	0.0	10,000	-	-
		480	COMPUTER HDW	-	-	12,950	0.0	0.0	-	-	-
		<b>Total Function 1293</b>			<b>54,948</b>	<b>49,416</b>	<b>119,951</b>			<b>55,000</b>	
2550	137	EXTRA DUTY/HOURLY	274	1,799	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	16	95	-	0.0	0.0	-	-	
	216	PERS DISTRICT OPSPR	65	376	-	0.0	0.0	-	-		
	220	SOC SEC ADMIN	21	136	-	0.0	0.0	-	-		
	231	WRKRS COMP	1	43	-	0.0	0.0	-	-		
232	UNEMPLOY COMP	1	7	-	0.0	0.0	-	-			
<b>Total Function 2550</b>			<b>377</b>	<b>2,457</b>							
3390	413	FOOD SUPPLIES	-	1,456	-	0.0	0.0	-	-	-	
		<b>Total Function 3390</b>			<b>-</b>	<b>1,456</b>					
<b>Total Fund 208</b>			<b>55,325</b>	<b>53,882</b>	<b>119,951</b>			<b>55,000</b>		<b>0</b>	

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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 1<sup>st</sup> to September 30<sup>th</sup> while the District's fiscal year is July 1<sup>st</sup> to June 30<sup>th</sup>. The use of these funds is rotated from one year to the next so there is a separate accounting for each grant.

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
209	R1960	RECOV PRIOR YRS EXP	201	-	-	-	-	-

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
209	R4500	RESTR REV FED GOV TO STAT	145,547	170,987	154,825	113,032	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
209	R5200	INTERFUND TRANSFERS	-	-	-	14,884	-	-
	R5400	RESOURCES BEG FUND BAL	-201	-	-	-	-	-
<b>209</b>			<b>145,547</b>	<b>170,987</b>	<b>154,825</b>	<b>127,916</b>	<b>-</b>	<b>-</b>

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25	
209	1293	341	IN-DIST TRAVEL	-	-	-	0.0	0.0	4,000	-	-	
		390	OTH GEN PROF TECH SRVS	-	-	-	0.0	0.0	3,000	-	-	
		410	CONSUMABLE SUPPLIES	-	5,754	-	0.0	0.0	8,000	-	-	
				<b>Total Function 1293</b>	-	<b>5,754</b>	-	-	<b>15,000</b>	-	-	
	1410	410		CONSUMABLE SUPPLIES	-	41	-	0.0	0.0	-	-	-
				<b>Total Function 1410</b>	-	<b>41</b>	-	-	-	-	-	-
		1460	119	SUMMER EMPLOYEES	68,942	87,234	103,200	0.0	0.0	48,083	-	-
			210	PERS DISTRICT T1/T2	6,806	8,528	9,400	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	4,137	5,234	6,250	0.0	0.0	2,885	-	-
			216	PERS DISTRICT OPSPR	10,336	13,152	18,250	0.0	0.0	12,035	-	-
			220	SOC SEC ADMIN	5,270	6,646	8,110	0.0	0.0	3,678	-	-
			231	WRKRS COMP	291	270	410	0.0	0.0	170	-	-
232			UNEMPLOY COMP	132	332	330	0.0	0.0	144	-	-	
233			PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	192	-	-	
311			INSTRUCTION SERVICES	-	765	1,300	0.0	0.0	-	-	-	
341			IN-DIST TRAVEL	-	12	25	0.0	0.0	-	-	-	
373	TUITION PRIVATE	-	1,200	-	0.0	0.0	-	-	-			
410	413	389	OTHER NON-INSTR PROF/TECH	-	14,430	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	23,983	4,214	1,200	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	7,097	1,767	-	0.0	0.0	-	-	-	
			<b>Total Function 1460</b>	<b>126,995</b>	<b>143,784</b>	<b>148,475</b>	-	-	<b>67,187</b>	-	-	
		2542	SUMMER EMPLOYEES	-	-	-	0.0	0.0	12,781	-	-	
2550	216	212	PERS PICKUP 6%	-	-	-	0.0	0.0	767	-	-	
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	3,199	-	-	
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	978	-	-	
		231	WRKRS COMP	-	-	-	0.0	0.0	45	-	-	
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	38	-	-	
		233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	51	-	-	
			<b>Total Function 2542</b>	-	-	-	-	-	<b>17,860</b>	-	-	
2550	119	SUMMER EMPLOYEES	7,072	5,687	4,400	0.0	0.0	19,945	-	-		
	212	PERS PICKUP 6%	374	341	250	0.0	0.0	1,197	-	-		
	216	PERS DISTRICT OPSPR	1,478	1,349	1,000	0.0	0.0	4,992	-	-		

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
209	2550	220	SOC SEC ADMIN	541	435	350	0.0	0.0	1,526	-	-
		231	WRKRS COMP	31	18	25	0.0	0.0	70	-	-
		232	UNEMPLOY COMP	14	23	25	0.0	0.0	60	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	80	-	-
		341	IN-DIST TRAVEL	9,043	-	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	13,555	300	0.0	0.0	-	-	-
		<b>Total Function 2550</b>			<b>18,552</b>	<b>21,408</b>	<b>6,350</b>			<b>27,870</b>	<b>-</b>
<b>Total Fund 209</b>				<b>145,547</b>	<b>170,987</b>	<b>154,825</b>			<b>127,916</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 Budget

## 211 Latino Student Union (LSU)

### Fund Description:

To provide support for the Latino Student Union – Creating a space for events or discussions, providing materials, snacks and other items for the LSU at LRHS and MHS

### Special Notes:



**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
211	R4500	RESTR REV FED GOV TO STAT	-	-	7,776	6,000	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
211	R5200	INTERFUND TRANSFERS	-	-	-	1,833	-	-
<b>211</b>			-	-	<b>7,776</b>	<b>7,833</b>	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
211	1293	137	EXTRA DUTY/HOURLY	-	-	4,500	0.0	0.0	-	-	-
		149	STIPEND-SMILE	-	-	-	0.0	0.0	4,500	-	-
		212	PERS PICKUP 6%	-	-	270	0.0	0.0	270	-	-
		216	PERS DISTRICT OPSPR	-	-	1,126	0.0	0.0	1,126	-	-
		220	SOC SEC ADMIN	-	-	332	0.0	0.0	344	-	-
		231	WRKRS COMP	-	-	16	0.0	0.0	61	-	-
		232	UNEMPLOY COMP	-	-	13	0.0	0.0	14	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	18	0.0	0.0	18	-	-
		410	CONSUMABLE SUPPLIES	-	-	750	0.0	0.0	750	-	-
		413	FOOD SUPPLIES	-	-	750	0.0	0.0	750	-	-
			<b>Total Function 1293</b>	-	-	<b>7,776</b>			<b>7,833</b>	-	-
<b>Total Fund 211</b>				<b>0</b>	<b>0</b>	<b>7,776</b>			<b>7,833</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 212 IDEA Part B 611

### Fund Description:

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

### Special Notes:

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
212	R4500	RESTR REV FED GOV TO STAT	1,385,833	1,217,588	1,824,212	1,468,463	-	-
<b>212</b>			<b>1,385,833</b>	<b>1,217,588</b>	<b>1,824,212</b>	<b>1,468,463</b>	<b>-</b>	<b>-</b>

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
212	1250	111	LIC SALARIES	776,297	564,409	876,788	12.0	10.0	687,042	-	-
		121	SUB LICENSED	-	75	1,000	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	-	-	-	0.0	0.0	1,600	-	-
		135	STIPEND-SPECIAL ED	-	19,754	33,838	0.0	0.0	29,801	-	-
		137	EXTRA DUTY/HOURLY	24	2,003	4,549	0.0	0.0	-	-	-
		140	STIPEND-ADVISORS	-	4,000	2,050	0.0	0.0	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	-	4,000	0.0	0.0	-	-	-
		152	STIPEND - NEW HIRE	-	-	83	0.0	0.0	-	-	-
		190	OTHER SALARIES	-	-	1,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	59,573	7,559	25,340	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	45,287	33,136	54,231	0.0	0.0	43,137	-	-
		216	PERS DISTRICT OPSPR	126,367	124,315	203,475	0.0	0.0	179,952	-	-
		220	SOC SEC ADMIN	57,727	43,544	73,261	0.0	0.0	54,999	-	-
		231	WRKRS COMP	2,731	1,787	3,482	0.0	0.0	2,870	-	-
		232	UNEMPLOY COMP	1,510	2,339	2,946	0.0	0.0	2,157	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	3,969	0.0	0.0	2,876	-	-
		240	MEDICAL	115,178	85,415	143,957	0.0	0.0	75,368	-	-
		241	VISION	4,724	3,608	6,103	0.0	0.0	4,373	-	-
		242	DISABILITY	1,777	1,222	2,249	0.0	0.0	1,494	-	-
		243	DENTAL	16,433	13,243	22,590	0.0	0.0	15,519	-	-
		244	HEALTH SAVINGS PLAN	-	936	394	0.0	0.0	936	-	-
		290	OTHER BENEFIT COSTS	-	-	500	0.0	0.0	500	-	-
		311	INSTRUCTION SERVICES	3,528	14,884	46,948	0.0	0.0	305,000	-	-
		460	NONCONSUM ITEMS	-	3,030	-	0.0	0.0	-	-	-
			<b>Total Function 1250</b>	<b>1,211,156</b>	<b>925,259</b>	<b>1,512,753</b>			<b>1,407,624</b>		
2190		111	LIC SALARIES	82,574	157,280	154,725	2.0	0.0	-	-	-
		135	STIPEND-SPECIAL ED	-	3,449	7,752	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	24,994	26,848	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	2,007	9,644	10,356	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	19,586	16,028	19,090	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	6,141	11,929	12,807	0.0	0.0	-	-	-
		231	WRKRS COMP	296	474	597	0.0	0.0	-	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25	
212	2190	232	UNEMPLOY COMP	164	621	502	0.0	0.0	-	-	-	
		233	PAID FAMILY MED LEAVE INS	-	-	690	0.0	0.0	-	-	-	
	240	MEDICAL	10,407	20,892	21,837	0.0	0.0	-	-	-	-	
		VISION	475	869	844	0.0	0.0	-	-	-	-	
	242	DISABILITY	146	320	374	0.0	0.0	-	-	-	-	
	243	DENTAL	774	1,815	1,838	0.0	0.0	-	-	-	-	
	290	OTHER BENEFIT COSTS	-	-	1,000	0.0	0.0	-	-	-	-	
	<b>Total Function 2190</b>				<b>122,569</b>	<b>248,316</b>	<b>259,263</b>					
	2520	690	GRANT INDIRECT CHG	52,107	44,013	52,196	0.0	0.0	60,840	-	-	-
			<b>Total Function 2520</b>	<b>52,107</b>	<b>44,013</b>	<b>52,196</b>			<b>60,840</b>			
<b>Total Fund 212</b>				<b>1,385,833</b>	<b>1,217,588</b>	<b>1,824,212</b>			<b>1,468,463</b>	<b>0</b>	<b>0</b>	

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 214 Safe School Culture Grant

### Fund Description:

Safe School Culture Grant is to help staff members with becoming certified instructors in nonviolent crisis intervention methods. This grant focuses on comprehensive school safety and prevention model centered in equity, racial equity and access to mental health services.

### Special Notes:

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
214	R4500	RESTR REV FED GOV TO STAT	-	96,116	-	-	-	-
<b>214</b>			-	<b>96,116</b>	-	-	-	-



Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
214	1250	410	CONSUMABLE SUPPLIES	-	16,641	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	23,168	-	0.0	0.0	-	-	-
				<b>-</b>	<b>39,809</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>
	2190	410	CONSUMABLE SUPPLIES	-	7,514	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	35,679	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	9,500	-	0.0	0.0	-	-	-
				<b>-</b>	<b>52,693</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>
	2520	690	GRANT INDIRECT CHG	-	3,614	-	0.0	0.0	-	-	-
				<b>-</b>	<b>3,614</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>
				<b>0</b>	<b>96,116</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Fund 214</b>											

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 215 IDEA Part B - American Rescue Plan (History Only)

**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:**

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
215	R4500	RESTR REV FED GOV TO STAT	10,551	-	-	-	-	-
<b>215</b>			<b>10,551</b>	-	-	-	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
215	1260	310	INST/PROF/TECH SERVICES	10,154	-	-	0.0	0.0	-	-	-
			<b>Total Function 1260</b>	<b>10,154</b>	-	-	-	-	-	-	-
	2520	690	GRANT INDIRECT CHG	397	-	-	0.0	0.0	-	-	-
			<b>Total Function 2520</b>	<b>397</b>	-	-	-	-	-	-	-
<b>Total Fund 215</b>				<b>10,551</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 216 School Library Grant

**Fund Description:**

Funding to start an online library source for all KCSD schools and students

**Special Notes:**

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
216	R4500	RESTR REV FED GOV TO STAT	-	-	10,000	-	-	-
<b>216</b>			-	-	<b>10,000</b>	-	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
216	2220	430	LIBRARY BOOKS	-	-	10,000	0.0	0.0	-	-	-
			<b>Total Function 2220</b>	-	-	<b>10,000</b>			-	-	-
<b>Total Fund 216</b>				<b>0</b>	<b>0</b>	<b>10,000</b>			<b>0</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 217 Extended Assessment

**Fund Description:**

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

**Special Notes:**



**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
217	R4500	RESTR REV FED GOV TO STAT	-	-	2,747	2,750	-	-
<b>217</b>			-	-	<b>2,747</b>	<b>2,750</b>	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
217	1250	310	INST/PROF/TECH SERVICES	-	-	2,747	0.0	0.0	2,750	-	-
			<b>Total Function 1250</b>	-	-	<b>2,747</b>			<b>2,750</b>	-	-
	<b>Total Fund 217</b>			<b>0</b>	<b>0</b>	<b>2,747</b>			<b>2,750</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 Budget

## 219 Early Indicator and Intervention

### Fund Description:

Funds are to align school, district and community systems to help students stay on track to graduate from High School.

### Special Notes:

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
219	R3299	RESTR GRANTS OTHER	-	-	21,174	22,000	-	-
<b>219</b>			-	-	<b>21,174</b>	<b>22,000</b>	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
219	2211	470	COMPUTER SOFTWR	-	-	21,174	0.0	0.0	22,000	-	-
			<b>Total Function 2211</b>	-	-	<b>21,174</b>			<b>22,000</b>	-	-
	<b>Total Fund 219</b>			<b>0</b>	<b>0</b>	<b>21,174</b>			<b>22,000</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

Fund 222 is for History only

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
220	R4500	RESTR REV FED GOV TO STAT	32,723	32,408	58,331	41,995	-	-
<b>220</b>			<b>32,723</b>	<b>32,408</b>	<b>58,331</b>	<b>41,995</b>	<b>-</b>	<b>-</b>

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
220	1272	311	INSTRUCTION SERVICES	-	505	-	0.0	0.0	-	-	-		
			<b>Total Function 1272</b>	-	<b>505</b>	-	0.0	0.0	-	-	-		
	1291	111	LIC SALARIES	-	-3,494	-	0.0	0.0	-	-	-	-	
		112	CLASS SALARIES	-	3,081	-	0.0	0.0	-	-	-	-	
		212	PERS PICKUP 6%	-	-21	-	0.0	0.0	-	-	-	-	
		216	PERS DISTRICT OPSPR	-	-82	-	0.0	0.0	-	-	-	-	
		220	SOC SEC ADMIN	-	25	-	0.0	0.0	-	-	-	-	
		231	WRKRS COMP	-	-1	-	0.0	0.0	-	-	-	-	
		232	UNEMPLOY COMP	-	-2	-	0.0	0.0	-	-	-	-	
		240	MEDICAL	-	-3,321	-	0.0	0.0	-	-	-	-	
		241	VISION	-	-140	-	0.0	0.0	-	-	-	-	
		242	DISABILITY	-	-12	-	0.0	0.0	-	-	-	-	
		243	DENTAL	-	-366	-	0.0	0.0	-	-	-	-	
	2210	480	310	INST/PROF/TECH SERVICES	7,000	-	15,000	0.0	0.0	-	-	-	
			311	INSTRUCTION SERVICES	-	5,676	2,560	0.0	0.0	-	-	-	
			410	CONSUMABLE SUPPLIES	5,533	2,258	1,102	0.0	0.0	10,000	-	-	
			413	FOOD SUPPLIES	49	-	1,000	0.0	0.0	1,000	-	-	
			460	NONCONSUM ITEMS	-	3,408	6,170	0.0	0.0	10,391	-	-	
			470	COMPUTER SOFTWR	10,000	16,155	10,000	0.0	0.0	10,000	-	-	
			480	COMPUTER HDW	-	-	3,588	0.0	0.0	4,000	-	-	
			640	DUES AND FEES	-	-	1,000	0.0	0.0	-	-	-	
				<b>Total Function 1291</b>	<b>22,582</b>	<b>23,165</b>	<b>40,420</b>	<b>0.0</b>	<b>0.0</b>	<b>35,391</b>	<b>-</b>	<b>-</b>	<b>-</b>
				COMPUTER HDW	-	-	9,211	0.0	0.0	-	-	-	-
2240	137		<b>Total Function 2210</b>	<b>-</b>	<b>-</b>	<b>9,211</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>		
			EXTRA DUTY/HOURLY	392	139	-	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	-	-	-			



Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
220	2240	311	INSTRUCTION SERVICES	4,456	1,009	-	0.0	0.0	5,000	-	-
		342	OUT-DIST TRAVEL	1,992	5,507	7,000	0.0	0.0	-	-	-
			<b>Total Function 2240</b>	<b>6,988</b>	<b>6,656</b>	<b>7,000</b>			<b>5,000</b>	-	-
2520		690	GRANT INDIRECT CHG	1,186	1,585	1,700	0.0	0.0	1,604	-	-
			<b>Total Function 2520</b>	<b>1,186</b>	<b>1,585</b>	<b>1,700</b>			<b>1,604</b>	-	-
3390		137	EXTRA DUTY/HOURLY	1,429	361	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	86	22	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	338	86	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	106	28	-	0.0	0.0	-	-	-
		231	WRKRS COMP	4	1	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	3	1	-	0.0	0.0	-	-	-
			<b>Total Function 3390</b>	<b>1,966</b>	<b>498</b>	<b>58,331</b>			<b>41,995</b>	<b>0</b>	<b>0</b>
<b>Total Fund 220</b>				<b>32,723</b>	<b>32,408</b>	<b>58,331</b>			<b>41,995</b>	<b>0</b>	<b>0</b>

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
222	R4500	RESTR REV FED GOV TO STAT	18,995	10,441	-	-	-	-
<b>222</b>			<b>18,995</b>	<b>10,441</b>	-	-	-	-



# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:**

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021+22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
223	R4500	RESTR REV FED GOV TO STAT	391,488	-	-	-	-	-
<b>223</b>			<b>391,488</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
223	1111	480	COMPUTER HDW	32,000	-	-	0.0	0.0	-	-	-
			<b>Total Function 1111</b>	<b>32,000</b>	-	-	-	-	-	-	-
	1121	480	COMPUTER HDW	16,000	-	-	0.0	0.0	-	-	-
			<b>Total Function 1121</b>	<b>16,000</b>	-	-	-	-	-	-	-
	1131	460	NONCONSUM ITEMS	13,957	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	22,335	-	-	0.0	0.0	-	-	-
			<b>Total Function 1131</b>	<b>36,292</b>	-	-	-	-	-	-	-
	1285	470	COMPUTER SOFTWR	18,000	-	-	0.0	0.0	-	-	-
			<b>Total Function 1285</b>	<b>18,000</b>	-	-	-	-	-	-	-
	2119	540	DEPRECIABLE EQUIPMENT	31,876	-	-	0.0	0.0	-	-	-
			<b>Total Function 2119</b>	<b>31,876</b>	-	-	-	-	-	-	-
	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	-	-	-
		<b>Total Function 2130</b>	<b>6,900</b>	-	-	-	-	-	-	-	
2220	460		NONCONSUM ITEMS	15,307	-	-	0.0	0.0	-	-	-
			<b>Total Function 2220</b>	<b>15,307</b>	-	-	-	-	-	-	-
2520	690		GRANT INDIRECT CHG	22,613	-	-	0.0	0.0	-	-	-
			<b>Total Function 2520</b>	<b>22,613</b>	-	-	-	-	-	-	-
2542	480		COMPUTER HDW	69	-	-	0.0	0.0	-	-	-
	541		INITIAL ADDTL EQUIP	6,870	-	-	0.0	0.0	-	-	-
	542		REPLACEMENT EQUIP	49,600	-	-	0.0	0.0	-	-	-
		<b>Total Function 2542</b>	<b>56,539</b>	-	-	-	-	-	-	-	
2544	540		DEPRECIABLE EQUIPMENT	5,900	-	-	0.0	0.0	-	-	-
	542		REPLACEMENT EQUIP	8,300	-	-	0.0	0.0	-	-	-
		<b>Total Function 2544</b>	<b>14,200</b>	-	-	-	-	-	-	-	



# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:



**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
224	R3990	MISC STATE FUNDS	71,706	114,824	190,754	-	-	-

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
224	R4500	RESTR REV FED GOV TO STAT	-	-	-	75,000	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
224	R5200	INTERFUND TRANSFERS	-	-	-	8,927	-	-
<b>224</b>			<b>71,706</b>	<b>114,824</b>	<b>190,754</b>	<b>83,927</b>	<b>-</b>	<b>-</b>

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25	
224	1111	342	OUT-DIST TRAVEL	-	1,518	24,098	0.0	0.0	-	-	-	
		343	STUDENT OUT-DIST-TRVL	439	406	-	0.0	0.0	-	-	-	
	410	CONSUMABLE SUPPLIES	17,608	145	20,000	0.0	0.0	-	-	-		
		413	FOOD SUPPLIES	2,623	-1,387	10,000	0.0	0.0	-	-	-	
	460	NONCONSUM ITEMS	92	-	-	0.0	0.0	-	-	-	-	
		640	DUES AND FEES	-	95	-	0.0	0.0	-	-	-	
	1121	<b>Total Function 1111</b>		<b>20,762</b>	<b>777</b>	<b>54,098</b>						
		410	CONSUMABLE SUPPLIES	979	-	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	567	63	-	0.0	0.0	-	-	-	
	1122	<b>Total Function 1121</b>		<b>1,546</b>	<b>63</b>							
410		CONSUMABLE SUPPLIES	-	310	-	0.0	0.0	-	-	-		
1131	<b>Total Function 1122</b>		<b>-</b>	<b>310</b>								
	410	CONSUMABLE SUPPLIES	3,661	-16	20,000	0.0	0.0	-	-	-		
	413	FOOD SUPPLIES	1,384	1,324	-	0.0	0.0	-	-	-		
1132	<b>Total Function 1131</b>		<b>5,045</b>	<b>1,308</b>	<b>20,000</b>							
	410	CONSUMABLE SUPPLIES	1,862	-	-	0.0	0.0	-	-	-		
2110	<b>Total Function 1132</b>		<b>1,862</b>	<b>-</b>								
	112	CLASS SALARIES	31,516	-	-	0.0	0.0	-	-	-		
	212	PERS PICKUP 6%	235	-	-	0.0	0.0	-	-	-		
	216	PERS DISTRICT OPSPR	930	-	-	0.0	0.0	-	-	-		
	220	SOC SEC ADMIN	2,384	-	-	0.0	0.0	-	-	-		
	231	WRKRS COMP	116	-	-	0.0	0.0	-	-	-		
2240	232	UNEMPLOY COMP	63	-	-	0.0	0.0	-	-	-		
	240	MEDICAL	4,920	-588	-	0.0	0.0	-	-	-		
	243	DENTAL	391	-43	-	0.0	0.0	-	-	-		
	<b>Total Function 2110</b>		<b>40,555</b>	<b>-632</b>								
2240	137	EXTRA DUTY/HOURLY	-	599	-	0.0	0.0	-	-	-		
	210	PERS DISTRICT T1/T2	-	17	-	0.0	0.0	-	-	-		
	212	PERS PICKUP 6%	-	25	-	0.0	0.0	-	-	-		
	216	PERS DISTRICT OPSPR	-	98	-	0.0	0.0	-	-	-		
	220	SOC SEC ADMIN	-	45	-	0.0	0.0	-	-	-		
231	WRKRS COMP	-	2	-	0.0	0.0	-	-	-			

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
224	2240	232	UNEMPLOY COMP	-	2	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	-	-	0.0	0.0	-	-	-
			<b>Total Function 2240</b>		<b>787</b>						
2410		113	ADMINISTRATORS	-	74,845	78,151	0.8	0.5	54,346	-	-
		212	PERS PICKUP 6%	-	4,491	4,730	0.0	0.0	3,288	-	-
		216	PERS DISTRICT OPSPR	-	17,754	19,730	0.0	0.0	13,715	-	-
		220	SOC SEC ADMIN	-	5,732	6,026	0.0	0.0	4,201	-	-
		231	WRKRS COMP	-	217	270	0.0	0.0	208	-	-
		232	UNEMPLOY COMP	-	299	236	0.0	0.0	164	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	263	0.0	0.0	219	-	-
		240	MEDICAL	-	4,599	5,585	0.0	0.0	3,749	-	-
		241	VISION	-	98	115	0.0	0.0	76	-	-
		243	DENTAL	-	429	520	0.0	0.0	348	-	-
245	LIFE INSURANCE	-	274	355	0.0	0.0	296	-	-		
290	OTHER BENEFIT COSTS	-	-	675	0.0	0.0	450	-	-		
			<b>Total Function 2410</b>	<b>108,738</b>	<b>116,656</b>				<b>81,062</b>		
2520		690	GRANT INDIRECT CHG	1,936	3,473	-	0.0	0.0	2,865	-	-
			<b>Total Function 2520</b>	<b>1,936</b>	<b>3,473</b>				<b>2,865</b>		
<b>Total Fund 224</b>				<b>71,706</b>	<b>114,824</b>	<b>190,754</b>			<b>83,927</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 225 Oregon State Apprenticeship and Training Council

**Fund Description:**

Supports education and training Oregonians need for family-wage careers

**Special Notes:**

Grant is for career coaching, occupational training and job placement. Targeted recruitment and engagement efforts. Postsecondary career pathway training programs.

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
225	R3299	RESTR GRANTS OTHER	-	-	326,391	-	-	-
	R3990	MISC STATE FUNDS	-	-	-	114,100	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
225	R5400	RESOURCES BEG FUND BAL	-	-	-	100,461	-	-
<b>225</b>			-	-	<b>326,391</b>	<b>214,561</b>	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
225	1131	410	CONSUMABLE SUPPLIES	-	-	175,992	0.0	0.0	126,552	-	-
		413	FOOD SUPPLIES	-	-	500	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	149,898	0.0	0.0	88,009	-	-
			<b>Total Function 1131</b>	-	-	<b>326,391</b>			<b>214,561</b>	-	-
<b>Total Fund 225</b>				<b>0</b>	<b>0</b>	<b>326,391</b>			<b>214,561</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:**

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
226	R4500	RESTR REV FED GOV TO STAT	2,879	4,763	358	-	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
226	R5400	RESOURCES BEG FUND BAL	-	0	-	-	-	-
<b>226</b>			<b>2,879</b>	<b>4,764</b>	<b>358</b>	<b>-</b>	<b>-</b>	<b>-</b>



Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
226	2115	137	EXTRA DUTY/HOURLY	-	310	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	24	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	1	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	1	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	195	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	130	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	2,749	4,233	358	0.0	0.0	-	-	-
		<b>Total Function 2115</b>			<b>2,879</b>	<b>4,764</b>	<b>358</b>			<b>0</b>	<b>0</b>
<b>Total Fund 226</b>			<b>2,879</b>	<b>4,764</b>	<b>358</b>			<b>0</b>	<b>0</b>	<b>0</b>	

# FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 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:**

Fund 229 is for History only

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
227	R4500	RESTR REV FED GOV TO STAT	-	175,115	278,846	160,774	-	-
<b>227</b>			-	<b>175,115</b>	<b>278,846</b>	<b>160,774</b>	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
227	1111	410	CONSUMABLE SUPPLIES	-	3,504	-	0.0	0.0	10,000	-	-
		421	TEXTBOOKS - TCHR MANUALS	-	-	7,978	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	50,325	11,992	0.0	0.0	10,000	-	-
		480	COMPUTER HDW	-	3,215	-	0.0	0.0	-	-	-
					<b>57,044</b>	<b>19,970</b>			<b>20,000</b>		
	1121	460	NONCONSUM ITEMS	-	2,806	-	0.0	0.0	-	-	-
			<b>Total Function 1121</b>		<b>2,806</b>						
	1131	311	INSTRUCTION SERVICES	-	8,500	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	1,575	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	108	-	0.0	0.0	10,000	-	-
		427	TEXTBOOK ORIENTED MATERLS	-	3,568	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	13,612	8,537	0.0	0.0	10,000	-	-
				<b>27,363</b>	<b>8,537</b>			<b>20,000</b>			
1132	137	EXTRA DUTY/HOURLY	-	74	-	0.0	0.0	-	-	-	
	220	SOC SEC ADMIN	-	5	-	0.0	0.0	-	-	-	
	231	WRKRS COMP	-	0	-	0.0	0.0	-	-	-	
	232	UNEMPLOY COMP	-	0	-	0.0	0.0	-	-	-	
				<b>80</b>							
1272	460	NONCONSUM ITEMS	-	-	30,000	0.0	0.0	-	-	-	
		<b>Total Function 1272</b>			<b>30,000</b>						
2110	112	CLASS SALARIES	-	45,466	62,624	0.0	1.0	55,824	-	-	
	137	EXTRA DUTY/HOURLY	-	31	-	0.0	0.0	-	-	-	
	212	PERS PICKUP 6%	-	2,730	4,657	0.0	0.0	3,349	-	-	
	216	PERS DISTRICT OPSPR	-	10,792	15,672	0.0	0.0	13,973	-	-	
	220	SOC SEC ADMIN	-	3,380	5,404	0.0	0.0	4,271	-	-	
	231	WRKRS COMP	-	140	189	0.0	0.0	213	-	-	
	232	UNEMPLOY COMP	-	182	158	0.0	0.0	167	-	-	
	233	PAID FAMILY MED LEAVE INS	-	-	193	0.0	0.0	223	-	-	
				5,534	8,427	0.0	0.0	6,953	-	-	

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
227	2110	241	VISION	-	165	177	0.0	0.0	175	-	-
		243	DENTAL	-	437	530	0.0	0.0	531	-	-
			<b>Total Function 2110</b>	-	<b>68,857</b>	<b>98,031</b>			<b>85,679</b>	-	-
2190		410	CONSUMABLE SUPPLIES	-	-	30,260	0.0	0.0	10,000	-	-
		430	LIBRARY BOOKS	-	-	8,600	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	50,000	0.0	0.0	10,000	-	-
			<b>Total Function 2190</b>	-	-	<b>88,860</b>			<b>20,000</b>	-	-
2240		137	EXTRA DUTY/HOURLY	-	186	23,593	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	547	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	617	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	2,082	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	13	868	0.0	0.0	-	-	-
		231	WRKRS COMP	-	1	42	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	1	31	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	1	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	8,250	-	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	-	90	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	-	-	-	0.0	0.0	8,954	-	-
			<b>Total Function 2240</b>	-	<b>8,540</b>	<b>27,781</b>			<b>8,954</b>	-	-
2520		690	GRANT INDIRECT CHG	-	6,278	5,367	0.0	0.0	6,141	-	-
			<b>Total Function 2520</b>	-	<b>6,278</b>	<b>5,367</b>			<b>6,141</b>	-	-
2660		480	COMPUTER HDW	-	4,148	300	0.0	0.0	-	-	-
			<b>Total Function 2660</b>	-	<b>4,148</b>	<b>300</b>			-	-	-
<b>Total Fund 227</b>			<b>0</b>	<b>175,115</b>	<b>278,846</b>				<b>160,774</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 228 Early Literacy

### **Fund Description:**

Early Literacy is to increase early literacy from children from birth to third grade, reduce literacy academic disparities for student groups that have historically experienced academic disparities. To increase support to parents and guardians to enable them to be partners in their children's literacy skills and in increase access to early literacy learning thought support that is family centered.

### **Special Notes:**

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021+22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
228	R3990	MISC STATE FUNDS	-	-	579,825	1,010,077	-	-
<b>228</b>			-	-	<b>579,825</b>	<b>1,010,077</b>	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
228	1111	112	CLASS SALARIES	-	-	35,449	0.0	0.0	-	-	-		
		137	EXTRA DUTY/HOURLY	-	-	255,930	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	-	-	55,800	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	-	24,290	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	-	-	30,982	0.0	0.0	-	-	-		
		231	WRKRS COMP	-	-	300	0.0	0.0	-	-	-		
		310	INST/PROF/TECH SERVICES	-	-	75,000	0.0	0.0	373,484	-	-		
		410	CONSUMABLE SUPPLIES	-	-	50,000	0.0	0.0	156,362	-	-		
		460	NONCONSUM ITEMS	-	-	50,000	0.0	0.0	146,362	-	-		
		<b>Total Function 1111</b>				-	-	<b>577,750</b>			<b>676,208</b>	-	-
		1410		119	SUMMER EMPLOYEES	-	-	-	0.0	0.0	242,200	-	-
				212	PERS PICKUP 6%	-	-	-	0.0	0.0	14,532	-	-
216	PERS DISTRICT OPSPR			-	-	-	0.0	0.0	60,623	-	-		
220	SOC SEC ADMIN			-	-	-	0.0	0.0	13,965	-	-		
231	WRKRS COMP			-	-	-	0.0	0.0	854	-	-		
232	UNEMPLOY COMP			-	-	-	0.0	0.0	727	-	-		
2240		233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	969	-	-		
		<b>Total Function 1410</b>				-	-	-			<b>333,869</b>	-	-
		137	EXTRA DUTY/HOURLY	-	-	1,500	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	-	-	375	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	-	85	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	-	-	100	0.0	0.0	-	-	-		
		231	WRKRS COMP	-	-	5	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	-	-	10	0.0	0.0	-	-	-		
		<b>Total Function 2240</b>				-	-	<b>2,075</b>					
		<b>Total Fund 228</b>				<b>0</b>	<b>0</b>	<b>579,825</b>			<b>1,010,077</b>	<b>0</b>	<b>0</b>



# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

Fund 229 is for History only

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
229	R4500	RESTR REV FED GOV TO STAT	24,292	25,224	-	-	-	-
<b>229</b>			<b>24,292</b>	<b>25,224</b>	-	-	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
229	1111	410	CONSUMABLE SUPPLIES	-	4,288	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	9,794	-	0.0	0.0	-	-	-
		<b>Total Function 1111</b>		-	<b>14,082</b>	-			-	-	-
	1121	410	CONSUMABLE SUPPLIES	-	98	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	191	-	0.0	0.0	-	-	-
		<b>Total Function 1121</b>		-	<b>289</b>	-			-	-	-
	1131	410	CONSUMABLE SUPPLIES	-	102	-	0.0	0.0	-	-	-
			<b>Total Function 1131</b>		-	<b>102</b>	-			-	-
	2110	313	STUDENT SERVICES	17,143	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	1,943	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	84	-	0.0	0.0	-	-	-
		<b>Total Function 2110</b>		<b>17,143</b>	<b>2,027</b>	-			-	-	-
2190	410	CONSUMABLE SUPPLIES	-	3,860	-	0.0	0.0	-	-	-	
	460	NONCONSUM ITEMS	-	4,187	-	0.0	0.0	-	-	-	
	<b>Total Function 2190</b>		-	<b>8,047</b>	-			-	-	-	
2240	410	CONSUMABLE SUPPLIES	40	-	-	0.0	0.0	-	-	-	
		<b>Total Function 2240</b>	<b>40</b>	-	-			-	-	-	
2520	690	GRANT INDIRECT CHG	343	677	-	0.0	0.0	-	-	-	
		<b>Total Function 2520</b>	<b>343</b>	<b>677</b>	-			-	-	-	
2660	460	NONCONSUM ITEMS	6,766	-	-	0.0	0.0	-	-	-	
		<b>Total Function 2660</b>	<b>6,766</b>	-	-			-	-	-	
<b>Total Fund 229</b>			<b>24,292</b>	<b>25,224</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	

# FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 Budget

## 230 IDEA Part B, Section 611 ARP (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:**

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
230	R4500	RESTR REV FED GOV TO STAT	123,395	206,182	-	-	-	-
<b>230</b>			<b>123,395</b>	<b>206,182</b>	-	-	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
230	1250	111	LIC SALARIES	-	111,175	-	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	-	14,966	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	6,359	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	-	11,910	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	-	7,829	-	0.0	0.0	-	-	-		
		231	WRKRS COMP	-	317	-	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	-	417	-	0.0	0.0	-	-	-		
		240	MEDICAL	-	23,216	-	0.0	0.0	-	-	-		
		241	VISION	-	344	-	0.0	0.0	-	-	-		
		242	DISABILITY	-	227	-	0.0	0.0	-	-	-		
		243	DENTAL	-	1,819	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	-	1,314	-	0.0	0.0	-	-	-		
		460	NONCONSUM ITEMS	-	2,873	-	0.0	0.0	-	-	-		
		470	COMPUTER SOFTWR	-	395	-	0.0	0.0	-	-	-		
					<b>Total Function 1250</b>	-	<b>183,161</b>	-	0.0	0.0	-	-	-
		1260	390	OTH GEN PROF TECH SRVS	109,843	-	-	0.0	0.0	-	-	-	-
					<b>Total Function 1260</b>	<b>109,843</b>	-	-	-	-	-	-	-
2150		137	EXTRA DUTY/HOURLY	6,512	2,676	-	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	1,330	172	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	391	161	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	368	483	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	482	204	-	0.0	0.0	-	-	-		
		231	WRKRS COMP	19	8	-	0.0	0.0	-	-	-		
232	UNEMPLOY COMP	13	10	-	0.0	0.0	-	-	-	-			
			<b>Total Function 2150</b>	<b>9,115</b>	<b>3,713</b>	-	-	-	-	-	-		
2190	410	CONSUMABLE SUPPLIES	-	11,351	-	0.0	0.0	-	-	-	-		
			<b>Total Function 2190</b>	-	<b>11,351</b>	-	-	-	-	-	-		
2520		690	GRANT INDIRECT CHG	4,437	7,957	-	0.0	0.0	-	-	-		
			<b>Total Function 2520</b>	<b>4,437</b>	<b>7,957</b>	-	-	-	-	-	-	-	
<b>Total Fund 230</b>			<b>123,395</b>	<b>206,182</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 232 State Summer Learning

### Fund Description:

Funding to support KCSD summer schools – this grant is designed to accelerate learning and enhance academic growth. Seeking to transform summer into a time of deep learning through enriching educational experiences that transcend the limitations of a traditional summer school model.

### Special Notes:

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
232	R3299	RESTR GRANTS OTHER	-	-	-	1,500,000	-	-
<b>232</b>			-	-	-	<b>1,500,000</b>	-	-



Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
232	1410	119	SUMMER EMPLOYEES	-	-	-	0.0	0.0	106,689	-	-		
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	6,401	-	-		
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	26,704	-	-		
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	5,101	-	-		
		231	WRKRS COMP	-	-	-	0.0	0.0	376	-	-		
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	320	-	-		
		233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	427	-	-		
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	32,306	-	-		
		460	NONCONSUM ITEMS	-	-	-	0.0	0.0	75,000	-	-		
		640	DUES AND FEES	-	-	-	0.0	0.0	4,000	-	-		
					<b>Total Function 1410</b>	-	-	-			<b>257,325</b>	-	-
		232	1420	119	SUMMER EMPLOYEES	-	-	-	0.0	0.0	103,551	-	-
				212	PERS PICKUP 6%	-	-	-	0.0	0.0	6,213	-	-
216	PERS DISTRICT OPSPR			-	-	-	0.0	0.0	25,919	-	-		
220	SOC SEC ADMIN			-	-	-	0.0	0.0	4,951	-	-		
231	WRKRS COMP			-	-	-	0.0	0.0	365	-	-		
232	UNEMPLOY COMP			-	-	-	0.0	0.0	311	-	-		
233	PAID FAMILY MED LEAVE INS			-	-	-	0.0	0.0	414	-	-		
410	CONSUMABLE SUPPLIES			-	-	-	0.0	0.0	32,306	-	-		
460	NONCONSUM ITEMS			-	-	-	0.0	0.0	75,000	-	-		
640	DUES AND FEES			-	-	-	0.0	0.0	4,000	-	-		
					<b>Total Function 1420</b>	-	-	-			<b>253,030</b>	-	-
232	1430			119	SUMMER EMPLOYEES	-	-	-	0.0	0.0	103,551	-	-
				212	PERS PICKUP 6%	-	-	-	0.0	0.0	6,213	-	-
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	25,919	-	-		
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	4,951	-	-		
		231	WRKRS COMP	-	-	-	0.0	0.0	365	-	-		
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	311	-	-		
		233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	414	-	-		
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	32,305	-	-		

**Functions by Account Code**  
Budget 2024-25

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 4/23/24

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
232	1430	460	NONCONSUM ITEMS	-	-	-	0.0	0.0	75,000	-	-
		640	DUES AND FEES	-	-	-	0.0	0.0	4,000	-	-
			<b>Total Function 1430</b>	-	-	-			<b>253,030</b>	-	-
	1460	119	SUMMER EMPLOYEES	-	-	-	0.0	0.0	10,686	-	-
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	641	-	-
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	2,675	-	-
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	817	-	-
		231	WRKRS COMP	-	-	-	0.0	0.0	38	-	-
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	32	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	43	-	-
			<b>Total Function 1460</b>	-	-	-			<b>14,932</b>	-	-
	1490	390	OTH GEN PROF TECH SRVS	-	-	-	0.0	0.0	555,000	-	-
			<b>Total Function 1490</b>	-	-	-			<b>555,000</b>	-	-
2542	119	SUMMER EMPLOYEES	-	-	-	0.0	0.0	44,879	-	-	
	212	PERS PICKUP 6%	-	-	-	0.0	0.0	2,693	-	-	
	216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	11,233	-	-	
	220	SOC SEC ADMIN	-	-	-	0.0	0.0	3,433	-	-	
	231	WRKRS COMP	-	-	-	0.0	0.0	158	-	-	
	232	UNEMPLOY COMP	-	-	-	0.0	0.0	135	-	-	
	233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	180	-	-	
		<b>Total Function 2542</b>	-	-	-			<b>62,711</b>	-	-	
2550	119	SUMMER EMPLOYEES	-	-	-	0.0	0.0	48,084	-	-	
	212	PERS PICKUP 6%	-	-	-	0.0	0.0	2,885	-	-	
	216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	12,035	-	-	
	220	SOC SEC ADMIN	-	-	-	0.0	0.0	3,678	-	-	
	231	WRKRS COMP	-	-	-	0.0	0.0	170	-	-	
	232	UNEMPLOY COMP	-	-	-	0.0	0.0	144	-	-	
		<b>Total Function 2550</b>	-	-	-			<b>67,189</b>	-	-	
3100	119	SUMMER EMPLOYEES	-	-	-	0.0	0.0	15,672	-	-	
	212	PERS PICKUP 6%	-	-	-	0.0	0.0	940	-	-	
	216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	3,923	-	-	

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
232	3100	220	SOC SEC ADMIN	-	-	-	0.0	0.0	1,199	-	-
		231	WRKRS COMP	-	-	-	0.0	0.0	55	-	-
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	47	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	63	-	-
			<b>Total Function 3100</b>	-	-	-			<b>21,899</b>	-	-
	5200	710	TRANSFERS OUT	-	-	-	0.0	0.0	14,884	-	-
			<b>Total Function 5200</b>	-	-	-			<b>14,884</b>	-	-
<b>Total Fund 232</b>				<b>0</b>	<b>0</b>	<b>0</b>			<b>1,500,000</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:**

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
233	R4300	RESTRICT REV FED GOV	89,574	107,635	125,632	130,000	-	-
<b>233</b>			<b>89,574</b>	<b>107,635</b>	<b>125,632</b>	<b>130,000</b>	<b>-</b>	<b>-</b>

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code

Budget 2024-25

Print Date: 4/23/24

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
233	1111	112	CLASS SALARIES	-	18,622	33,759	0.0	1.0	35,826	-	-		
		212	PERS PICKUP 6%	-	955	2,026	0.0	0.0	2,150	-	-		
		216	PERS DISTRICT OPSPR	-	3,775	8,450	0.0	0.0	8,967	-	-		
		220	SOC SEC ADMIN	-	1,147	2,512	0.0	0.0	2,741	-	-		
		231	WRKRS COMP	-	51	125	0.0	0.0	142	-	-		
		232	UNEMPLOY COMP	-	64	101	0.0	0.0	107	-	-		
		233	PAID FAMILY MED LEAVE INS	-	-	135	0.0	0.0	143	-	-		
		410	CONSUMABLE SUPPLIES	5,909	2,538	-	0.0	0.0	-	-	-	-	
			<b>Total Function 1111</b>		<b>5,909</b>	<b>27,152</b>	<b>47,108</b>			<b>50,076</b>			
		1131		410	CONSUMABLE SUPPLIES	218	1,765	3,446	0.0	0.0	684	-	-
				413	FOOD SUPPLIES	-	111	-	0.0	0.0	-	-	-
				640	DUES AND FEES	25	-	-	0.0	0.0	-	-	-
	<b>Total Function 1131</b>			<b>243</b>	<b>1,876</b>	<b>3,446</b>			<b>684</b>				
2190		112	CLASS SALARIES	55,553	53,369	48,534	1.5	1.0	51,498	-	-		
		137	EXTRA DUTY/HOURLY	-	-	1,000	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	3,297	2,774	2,943	0.0	0.0	3,090	-	-		
		216	PERS DISTRICT OPSPR	13,035	10,968	12,276	0.0	0.0	12,890	-	-		
		220	SOC SEC ADMIN	4,250	4,083	3,752	0.0	0.0	3,940	-	-		
		231	WRKRS COMP	217	168	176	0.0	0.0	197	-	-		
		232	UNEMPLOY COMP	110	213	147	0.0	0.0	154	-	-		
		233	PAID FAMILY MED LEAVE INS	-	-	196	0.0	0.0	206	-	-		
		240	MEDICAL	6,240	6,420	5,545	0.0	0.0	6,654	-	-		
		241	VISION	198	157	127	0.0	0.0	152	-	-		
243	DENTAL	521	454	383	0.0	0.0	460	-	-				
	<b>Total Function 2190</b>		<b>83,422</b>	<b>78,606</b>	<b>75,078</b>			<b>79,240</b>					
<b>Total Fund 233</b>			<b>89,574</b>	<b>107,635</b>	<b>125,632</b>			<b>130,000</b>	<b>0</b>	<b>0</b>			

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 234 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:

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
234	R4500	RESTR REV FED GOV TO STAT	63,317	102,293	143,909	100,000	-	-
<b>234</b>			<b>63,317</b>	<b>102,293</b>	<b>143,909</b>	<b>100,000</b>	<b>-</b>	<b>-</b>



Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
234	1131	410	CONSUMABLE SUPPLIES	68	-	-	0.0	0.0	-	-	-
			<b>Total Function 1131</b>	<b>68</b>	-	-	-	-	-	-	-
	2110	390	OTH GEN PROF TECH SRVS	27,933	50,701	20,883	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	191	20,883	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	20,883	0.0	0.0	-	-	-
				<b>27,933</b>	<b>50,892</b>	<b>62,648</b>					
	2119	324	RENTALS	275	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	8,415	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	-	1,500	19,700	0.0	0.0	31,552	-	-
				<b>275</b>	<b>9,915</b>	<b>19,700</b>			<b>31,552</b>		
	2190	410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	12,000	-	-
			<b>Total Function 2190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,000</b>	<b>-</b>	<b>-</b>
2211	112	CLASS SALARIES	22,280	24,800	26,312	0.0	0.5	27,912	-	-	
		PERS PICKUP 6%	1,337	1,488	1,579	0.0	0.0	1,675	-	-	
		PERS DISTRICT OPSPR	5,285	5,883	6,586	0.0	0.0	6,986	-	-	
		SOC SEC ADMIN	1,678	1,871	1,984	0.0	0.0	2,135	-	-	
		WRKRS COMP	84	76	95	0.0	0.0	106	-	-	
		UNEMPLOY COMP	45	99	79	0.0	0.0	84	-	-	
2240	130	PAYD FAMILY MED LEAVE INS	-	-	-	0.0	0.0	112	-	-	
		VISION	273	258	209	0.0	0.0	250	-	-	
		DENTAL	869	856	723	0.0	0.0	867	-	-	
		OUT-DIST TRAVEL	-	-	7,000	0.0	0.0	10,000	-	-	
			<b>31,850</b>	<b>35,331</b>	<b>53,662</b>			<b>50,128</b>			
2240	137	OVERTIME SALARY	-	1,488	-	0.0	0.0	-	-	-	
		EXTRA DUTY/HOURLY	-	496	-	0.0	0.0	-	-	-	
		PERS PICKUP 6%	-	119	-	0.0	0.0	-	-	-	
		PERS DISTRICT OPSPR	-	471	-	0.0	0.0	-	-	-	
		SOC SEC ADMIN	-	149	-	0.0	0.0	-	-	-	
		WRKRS COMP	-	5	-	0.0	0.0	-	-	-	
			<b>8</b>	<b>8</b>	<b>8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
234	2240	310	INST/PROF/TECH SERVICES	900	-	-	0.0	0.0	1,500	-	-
		324	RENTALS	-	-	2,500	0.0	0.0	1,000	-	-
			<b>Total Function 2240</b>	<b>900</b>	<b>2,735</b>	<b>2,500</b>			<b>2,500</b>		
	2520	690	GRANT INDIRECT CHG	2,290	3,419	5,399	0.0	0.0	3,820	-	-
		<b>Total Function 2520</b>	<b>2,290</b>	<b>3,419</b>	<b>5,399</b>			<b>3,820</b>			
	<b>Total Fund 234</b>		<b>63,317</b>	<b>102,293</b>	<b>143,909</b>			<b>100,000</b>	<b>0</b>	<b>0</b>	

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 236 & 237 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:**

Fund 237 is for History only

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
236	R4500	RESTR REV FED GOV TO STAT	32,210	124,332	208,190	-	-	-
<b>236</b>			<b>32,210</b>	<b>124,332</b>	<b>208,190</b>	<b>-</b>	<b>-</b>	<b>-</b>

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code  
Budget 2024-25

Print Date: 4/23/24

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
236	1111	112	CLASS SALARIES	7,190	-	-	0.4	0.0	-	-	-		
		212	PERS PICKUP 6%	431	-	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	1,706	-	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	465	-	-	0.0	0.0	-	-	-		
		231	WRKRS COMP	30	-	-	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	14	-	-	0.0	0.0	-	-	-		
		240	MEDICAL	2,090	-	-	0.0	0.0	-	-	-		
		241	VISION	76	-	-	0.0	0.0	-	-	-		
		243	DENTAL	240	-	-	0.0	0.0	-	-	-		
		<b>Total Function 1111</b>				<b>12,243</b>	<b>-</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>
		1272	410	CONSUMABLE SUPPLIES		-	-	20,000	0.0	0.0	-	-	-
				NONCONSUM ITEMS		-	-	10,000	0.0	0.0	-	-	-
				<b>Total Function 1272</b>		<b>-</b>	<b>-</b>	<b>30,000</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>
1291	410	CONSUMABLE SUPPLIES		840	-	-	0.0	0.0	-	-	-		
		<b>Total Function 1291</b>		<b>840</b>	<b>-</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
2110	112	CLASS SALARIES		14,061	-	15,000	0.0	0.0	-	-	-		
		PERS PICKUP 6%		-	-	2,752	0.0	0.0	-	-	-		
		PERS DISTRICT OPSPR		-	-	13,342	0.0	0.0	-	-	-		
		SOC SEC ADMIN		1,068	-	3,310	0.0	0.0	-	-	-		
		WRKRS COMP		44	-	135	0.0	0.0	-	-	-		
		UNEMPLOY COMP		28	-	175	0.0	0.0	-	-	-		
		MEDICAL		1,077	-588	-	0.0	0.0	-	-	-		
		VISION		24	-16	-	0.0	0.0	-	-	-		
		DENTAL		130	-87	-	0.0	0.0	-	-	-		
<b>Total Function 2110</b>				<b>16,432</b>	<b>-691</b>	<b>34,713</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>		
2190	410	CONSUMABLE SUPPLIES		-	-	20,000	0.0	0.0	-	-	-		
		NONCONSUM ITEMS		-	-	30,524	0.0	0.0	-	-	-		
		<b>Total Function 2190</b>		<b>-</b>	<b>-</b>	<b>50,524</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
2240	137	EXTRA DUTY/HOURLY		1,065	31	-	0.0	0.0	-	-	-		
		PERS DISTRICT T1/T2		55	-	-	0.0	0.0	-	-	-		
		PERS PICKUP 6%		53	2	-	0.0	0.0	-	-	-		
		PERS DISTRICT OPSPR		159	7	-	0.0	0.0	-	-	-		

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
236	2240	220	SOC SEC ADMIN	77	2	-	0.0	0.0	-	-	-
		231	WRKRS COMP	3	0	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	2	0	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	85,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	113	-	-	0.0	0.0	-	-	-
			<b>Total Function 2240</b>	<b>1,528</b>	<b>43</b>	<b>85,000</b>					
2520		690	GRANT INDIRECT CHG	1,167	4,719	7,953	0.0	0.0	-	-	-
			<b>Total Function 2520</b>	<b>1,167</b>	<b>4,719</b>	<b>7,953</b>					
2660		480	COMPUTER HDW	-	120,262	-	0.0	0.0	-	-	-
			<b>Total Function 2660</b>	<b>-</b>	<b>120,262</b>	<b>-</b>					
<b>Total Fund 236</b>				<b>32,210</b>	<b>124,332</b>	<b>208,190</b>			<b>0</b>	<b>0</b>	<b>0</b>

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
237	R4500	RESTR REV FED GOV TO STAT	3,201	-	-	-	-	-
<b>237</b>			<b>3,201</b>	-	-	-	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
237	2240	410	CONSUMABLE SUPPLIES	55	-	-	0.0	0.0	-	-	-
	<b>Total Function 2240</b>			<b>55</b>	<b>-</b>	<b>-</b>	<b>0.0</b>				
	2542	460	NONCONSUM ITEMS	3,146	-	-	0.0	0.0	-	-	-
<b>Total Function 2542</b>			<b>3,146</b>	<b>-</b>	<b>-</b>						
<b>Total Fund 237</b>				<b>3,201</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>



# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 239 IDEA Part B Sec 619

### Fund Description:

Early Childhood intervention-preschool grant.

### Special Notes:

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
239	R4500	RESTR REV FED GOV TO STAT	14,230	-	25,222	11,500	-	-
<b>239</b>			<b>14,230</b>	<b>-</b>	<b>25,222</b>	<b>11,500</b>	<b>-</b>	<b>-</b>

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25	
239	1260	310	INST/PROF/TECH SERVICES	13,695	-	-	0.0	0.0	-	-	-	
		390	OTH GEN PROF TECH SRVS	-	-	2,000	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	22,259	0.0	0.0	53	-	-	
				<b>Total Function 1260</b>	<b>13,695</b>	<b>-</b>	<b>24,259</b>		<b>53</b>		<b>-</b>	
	2150	137	EXTRA DUTY/HOURLY	-	-	-	0.0	0.0	8,192	-	-	-
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	492	-	-	-
		216	PERS DISTRICT OPS/SPR	-	-	-	0.0	0.0	2,050	-	-	-
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	627	-	-	-
		231	WRKRS COMP	-	-	-	0.0	0.0	29	-	-	-
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	25	-	-	-
	2520	233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	33	-	-	-
			<b>Total Function 2150</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>11,447</b>		<b>-</b>	<b>-</b>
			690	GRANT INDIRECT CHG	535	-	963	0.0	0.0	-	-	-
			<b>Total Function 2520</b>	<b>535</b>	<b>-</b>	<b>963</b>			<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Fund 239</b>				<b>14,230</b>	<b>0</b>	<b>25,222</b>			<b>11,500</b>	<b>0</b>	<b>0</b>	

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 240 Latinx Student Success

### Fund Description:

The Latino/a/x and Indigenous\* Student Success Plan seeks to address historic and current systemic inequities experienced by Latino/a/x and Indigenous\* students through focused investments and partnerships with community-based organizations, school districts, early learning providers, and higher education. The plan centers equity and community by ensuring those closest to the problem help develop and design the solutions. Through this effort, we will work to close the opportunity gap and eliminate educational disparities to ensure all our students can thrive.

### Special Notes:

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
240	R3299	RESTR GRANTS OTHER	-	102,611	138,058	-	-	-
<b>240</b>			-	<b>102,611</b>	<b>138,058</b>	-	-	-

**Functions by Account Code**  
Budget 2024-25

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 4/23/24

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
240	1291	111	LIC SALARIES	-	35,139	56,980	1.0	0.0	-	-	-		
		112	CLASS SALARIES	-	7,360	-	1.0	0.0	-	-	-		
		137	EXTRA DUTY/HOURLY	-	136	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	838	3,682	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	-	3,315	14,577	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	-	2,919	4,625	0.0	0.0	-	-	-		
		231	WRKRS COMP	-	132	273	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	-	170	145	0.0	0.0	-	-	-		
		233	PAID FAMILY MED LEAVE INS	-	-	193	0.0	0.0	-	-	-		
		240	MEDICAL	-	20,427	21,117	0.0	0.0	-	-	-		
		241	VISION	-	854	542	0.0	0.0	-	-	-		
		242	DISABILITY	-	74	110	0.0	0.0	-	-	-		
		243	DENTAL	-	2,243	2,227	0.0	0.0	-	-	-		
		311	INSTRUCTION SERVICES	-	-	5,000	0.0	0.0	-	-	-		
		342	OUT-DIST TRAVEL	-	2,859	-	0.0	0.0	-	-	-		
		343	STUDENT OUT-DIST-TRVL	-	450	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	-	1,680	10,000	0.0	0.0	-	-	-		
		413	FOOD SUPPLIES	-	362	-	0.0	0.0	-	-	-		
		460	NONCONSUM ITEMS	-	8,537	500	0.0	0.0	-	-	-		
		470	COMPUTER SOFTWR	-	1,088	-	0.0	0.0	-	-	-		
		480	COMPUTER HDW	-	7,176	-	0.0	0.0	-	-	-		
					<b>Total Function 1291</b>	<b>95,762</b>	<b>119,970</b>						
		2240		130	OVERTIME SALARY	-	607	-	0.0	0.0	-	-	-
				137	EXTRA DUTY/HOURLY	-	512	-	0.0	0.0	-	-	-
210	PERS DISTRICT T1/T2			-	217	-	0.0	0.0	-	-	-		
212	PERS PICKUP 6%			-	49	-	0.0	0.0	-	-	-		
220	SOC SEC ADMIN			-	81	-	0.0	0.0	-	-	-		
231	WRKRS COMP			-	3	-	0.0	0.0	-	-	-		
232	UNEMPLOY COMP			-	4	-	0.0	0.0	-	-	-		
310	INST/PROF/TECH SERVICES	-	-	15,000	0.0	0.0	-	-	-				

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
240	.2240	342	OUT-DIST TRAVEL	-	2,074	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	-	750	0.0	0.0	-	-	-
			<b>Total Function 2240</b>	-	<b>3,547</b>	<b>15,750</b>			-	-	-
	2520	690	GRANT INDIRECT CHG	-	3,303	2,339	0.0	0.0	-	-	-
			<b>Total Function 2520</b>	-	<b>3,303</b>	<b>2,339</b>			-	-	-
	<b>Total Fund 240</b>			<b>0</b>	<b>102,611</b>	<b>138,058</b>			<b>0</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 Budget

## 241 Gear Up - Gilchrist

### Fund Description:

Funding provides early awareness and readiness activities for students. Professional development for school and district staff, enhance technology and other classroom infrastructure and other activities in support of overarching goal of increasing the number of students who are prepared to enter and succeed in postsecondary education.

### Special Notes:



**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
241	R4500	RESTR REV FED GOV TO STAT	-	148	141,532	75,000	-	-
<b>241</b>			-	<b>148</b>	<b>141,532</b>	<b>75,000</b>	-	-

Functions by Account Code  
Budget 2024-25

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 4/23/24

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
241	1131	112	CLASS SALARIES	-	-	35,000	1.0	0.5	22,207	-	-		
		150	NEW HIRE LONGEVITY STIPEN	-	-	2,000	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	-	2,100	0.0	0.0	1,332	-	-		
		216	PERS DISTRICT OPSPR	-	-	9,450	0.0	0.0	5,558	-	-		
		220	SOC SEC ADMIN	-	-	2,678	0.0	0.0	1,699	-	-		
		231	WRKRS COMP	-	-	79	0.0	0.0	86	-	-		
		232	UNEMPLOY COMP	-	-	65	0.0	0.0	67	-	-		
		233	PAID FAMILY MED LEAVE INS	-	-	86	0.0	0.0	89	-	-		
		240	MEDICAL	-	-	19,922	0.0	0.0	-	-	-		
		241	VISION	-	-	1,000	0.0	0.0	-	-	-		
		243	DENTAL	-	-	2,537	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	-	-	9,000	0.0	0.0	10,000	-	-		
		413	FOOD SUPPLIES	-	449	2,500	0.0	0.0	2,500	-	-		
		460	NONCONSUM ITEMS	-	-	44,210	0.0	0.0	23,097	-	-		
		480	COMPUTER HDW	-	-	2,000	0.0	0.0	1,500	-	-		
					<b>Total Function 1131</b>	-	<b>449</b>	<b>132,626</b>			<b>68,135</b>	-	-
		1132		413	FOOD SUPPLIES	-	-325	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	25	-	0.0	0.0	-	-	-		
			<b>Total Function 1132</b>	-	<b>-300</b>	-			-	-	-		
2120		413	FOOD SUPPLIES	-	-	-	0.0	0.0	1,500	-	-		
			<b>Total Function 2120</b>	-	-	-			<b>1,500</b>	-	-		
2211		341	IN-DIST TRAVEL	-	-	1,000	0.0	0.0	1,000	-	-		
			<b>Total Function 2211</b>	-	-	<b>1,000</b>			<b>1,000</b>	-	-		
2520		690	GRANT INDIRECT CHG	-	-	5,407	0.0	0.0	2,865	-	-		
			<b>Total Function 2520</b>	-	-	<b>5,407</b>			<b>2,865</b>	-	-		
2550		343	STUDENT OUT-DIST-TRVL	-	-	2,500	0.0	0.0	1,500	-	-		
			<b>Total Function 2550</b>	-	-	<b>2,500</b>			<b>1,500</b>	-	-		
<b>Total Fund 241</b>				<b>0</b>	<b>148</b>	<b>141,532</b>			<b>75,000</b>	<b>0</b>	<b>0</b>		

# FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 Budget

## 242 Gear Up Lost River Scholarship

### 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:

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
242	R5400	RESOURCES BEG FUND BAL	191,741	172,907	153,740	133,241	-	-
<b>242</b>			<b>191,741</b>	<b>172,907</b>	<b>153,740</b>	<b>133,241</b>	<b>-</b>	<b>-</b>

Functions by Account Code

Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
242	3390	370	TUITION	18,834	19,167	153,740	0.0	0.0	133,241	-	-
	<b>Total Function 3390</b>			<b>18,834</b>	<b>19,167</b>	<b>153,740</b>			<b>133,241</b>	-	-
	7000	820	RESERVED FOR NEXT YEAR	172,907	153,740	-	0.0	0.0	-	-	-
<b>Total Function 7000</b>			<b>172,907</b>	<b>153,740</b>	-				-	-	-
<b>Total Fund 242</b>			<b>191,741</b>	<b>172,907</b>	<b>153,740</b>				<b>133,241</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 244 Gear Up Bonanza

### Fund Description:

Funding provides early awareness and readiness activities for students. Professional development for school and district staff, enhance technology and other classroom infrastructure and other activities in support of overarching goal of increasing the number of students who are prepared to enter and succeed in postsecondary education.

### Special Notes:

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
244	R4500	RESTR REV FED GOV TO STAT	2,883	48,916	155,946	85,000	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
244	R5200	INTERFUND TRANSFERS	-	-	-	6,535	-	-
<b>244</b>			<b>2,883</b>	<b>48,916</b>	<b>155,946</b>	<b>91,535</b>	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
244	1131	112	CLASS SALARIES	-	-	47,120	1.0	1.0	48,534	-	-
		212	PERS PICKUP 6%	-	-	2,827	0.0	0.0	2,912	-	-
		216	PERS DISTRICT OPSPR	-	-	12,722	0.0	0.0	12,148	-	-
		220	SOC SEC ADMIN	-	-	3,605	0.0	0.0	3,713	-	-
		231	WRKRS COMP	-	-	166	0.0	0.0	186	-	-
		232	UNEMPLOY COMP	-	-	137	0.0	0.0	146	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	183	0.0	0.0	194	-	-
		240	MEDICAL	-	-	19,224	0.0	0.0	21,531	-	-
		241	VISION	-	-	1,753	0.0	0.0	542	-	-
		243	DENTAL	-	-	2,640	0.0	0.0	1,630	-	-
		342	OUT-DIST TRAVEL	1,972	-	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	9,786	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	551	26	5,468	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	841	5,000	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	857	24,100	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	1,346	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	-	36,060	-	0.0	0.0	-	-	-
			<b>Total Function 1131</b>	<b>2,522</b>	<b>48,916</b>	<b>124,946</b>			<b>91,535</b>		
2120	342		OUT-DIST TRAVEL	-	-	5,000	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	-	5,457	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	-	8,500	0.0	0.0	-	-	-
			<b>Total Function 2120</b>			<b>18,957</b>					
2520	690		GRANT INDIRECT CHG	360	-	4,543	0.0	0.0	-	-	-
			<b>Total Function 2520</b>	<b>360</b>		<b>4,543</b>					
2660	480		COMPUTER HDW	-	-	7,500	0.0	0.0	-	-	-
			<b>Total Function 2660</b>			<b>7,500</b>					
<b>Total Fund 244</b>				<b>2,883</b>	<b>48,916</b>	<b>155,946</b>			<b>91,535</b>	<b>0</b>	<b>0</b>



# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 245 & 246 Title II A Quality Teachers

### **Fund Description:**

Funding to ensure that all teachers are qualified and effective.

### **Special Notes:**

Fund 246 is for History only

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
245	R4500	RESTR REV FED GOV TO STAT	305,225	312,489	339,991	353,957	-	-
<b>245</b>			<b>305,225</b>	<b>312,489</b>	<b>339,991</b>	<b>353,957</b>	<b>-</b>	<b>-</b>

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
245	2240	111	LIC SALARIES	149,264	135,946	186,423	2.0	3.0	192,520	-	-		
		121	SUB LICENSED	296	-	-	0.0	0.0	-	-	-		
		133	STIPEND-TOP OF SCALE	-	1,600	-	0.0	0.0	3,200	-	-		
		137	EXTRA DUTY/HOURLY	11,144	11,212	-	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	19,528	25,105	52,402	0.0	0.0	54,547	-	-		
		212	PERS PICKUP 6%	9,466	8,805	11,281	0.0	0.0	8,851	-	-		
		216	PERS DISTRICT OPSPR	20,184	12,692	-	0.0	0.0	12,492	-	-		
		220	SOC SEC ADMIN	12,336	11,268	13,832	0.0	0.0	14,973	-	-		
		231	WRKRS COMP	589	435	647	0.0	0.0	780	-	-		
		232	UNEMPLOY COMP	321	594	563	0.0	0.0	587	-	-		
		233	PAID FAMILY MED LEAVE INS	-	-	752	0.0	0.0	583	-	-		
		240	MEDICAL	28,707	25,308	15,422	0.0	0.0	35,921	-	-		
		241	VISION	1,121	805	1,152	0.0	0.0	1,969	-	-		
		242	DISABILITY	352	313	435	0.0	0.0	438	-	-		
		243	DENTAL	3,224	2,415	3,620	0.0	0.0	6,189	-	-		
		244	HEALTH SAVINGS PLAN	44	-	936	0.0	0.0	936	-	-		
		310	INST/PROF/TECH SERVICES	12,815	6,366	-	0.0	0.0	-	-	-		
		311	INSTRUCTION SERVICES	-	15,873	15,000	0.0	0.0	-	-	-		
		318	PROF & IMPR NON-INSTR	-	37,532	-	0.0	0.0	-	-	-		
		342	OUT-DIST TRAVEL	7,540	-	21,237	0.0	0.0	6,983	-	-		
		390	OTH GEN PROF TECH SRVS	9,899	2,800	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	5,247	-	3,300	0.0	0.0	-	-	-		
		460	NONCONSUM ITEMS	175	-	-	0.0	0.0	-	-	-		
		470	COMPUTER SOFTWR	-	1,670	-	0.0	0.0	-	-	-		
		480	COMPUTER HDW	1,497	-	-	0.0	0.0	-	-	-		
					<b>Total Function 2240</b>	<b>293,749</b>	<b>300,739</b>	<b>327,003</b>			<b>340,969</b>		
			2520	690	GRANT INDIRECT CHG	11,476	11,750	12,988	0.0	0.0	12,988	-	-
					<b>Total Function 2520</b>	<b>11,476</b>	<b>11,750</b>	<b>12,988</b>			<b>12,988</b>		
			<b>Total Fund 245</b>			<b>305,225</b>	<b>312,489</b>	<b>339,991</b>			<b>353,957</b>		<b>0</b>

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
246	R4500	RESTR REV FED GOV TO STAT	44,034	-	-	-	-	-
<b>246</b>			<b>44,034</b>	-	-	-	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
246	2240	111	LIC SALARIES	13,385	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	2,906	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	2,029	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	853	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,580	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	1,231	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	51	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	31	-	-	0.0	0.0	-	-	-
		240	MEDICAL	2,378	-	-	0.0	0.0	-	-	-
		241	VISION	88	-	-	0.0	0.0	-	-	-
		242	DISABILITY	30	-	-	0.0	0.0	-	-	-
		243	DENTAL	252	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	11,011	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	1,501	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	116	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	4,524	-	-	0.0	0.0	-	-	-
					<b>Total Function 2240</b>	<b>41,966</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>
2520		690	GRANT INDIRECT CHG	2,068	-	-	0.0	0.0	-	-	-
			<b>Total Function 2520</b>	<b>2,068</b>	<b>-</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund 246</b>			<b>44,034</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 Budget

## 247 Jumpstart Kindergarten

### Fund Description:

Early positive relationships between schools, students, and families shape a child's educational experience for many years to come. Jump Start Kindergarten, a school-based summer program, helps students and their families experience a smooth and successful transition from early childhood into kindergarten. Jump Start provides a unique opportunity to build relationships, spark joy, and deepen family engagement to support a seamless start to school.

### Special Notes:

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
247	R4500	RESTR REV FED GOV TO STAT	-	19,154	453,176	476,737	-	-
<b>247</b>			-	<b>19,154</b>	<b>453,176</b>	<b>476,737</b>	-	-

**Functions by Account Code**  
Budget 2024-25

Print Date: 4/23/24

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25	
247	1140	119	SUMMER EMPLOYEES	-	-	151,620	0.0	0.0	106,854	-	-	
		137	EXTRA DUTY/HOURLY	-	526	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	-	45,486	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	32	9,097	0.0	0.0	6,411	-	-	
		216	PERS DISTRICT OPSPR	-	125	40,937	0.0	0.0	26,746	-	-	
		220	SOC SEC ADMIN	-	40	11,599	0.0	0.0	8,174	-	-	
		231	WRKRS COMP	-	2	2,081	0.0	0.0	377	-	-	
		232	UNEMPLOY COMP	-	2	2,081	0.0	0.0	321	-	-	
		233	PAID FAMILY MED LEAVE INS	-	-	3,098	0.0	0.0	427	-	-	
		311	INSTRUCTION SERVICES	-	2,144	3,200	0.0	0.0	3,500	-	-	
		390	OTH GEN PROF TECH SRVS	-	-	7,500	0.0	0.0	25,555	-	-	
		410	CONSUMABLE SUPPLIES	-	9,437	111,000	0.0	0.0	138,055	-	-	
		413	FOOD SUPPLIES	-	-	30,000	0.0	0.0	20,000	-	-	
		460	NONCONSUM ITEMS	-	6,152	-	0.0	0.0	118,606	-	-	
					<b>Total Function 1140</b>	<b>18,460</b>	<b>417,700</b>			<b>455,026</b>		
		2240	413	FOOD SUPPLIES	-	-	-	0.0	0.0	3,500	-	-
			<b>Total Function 2240</b>					<b>3,500</b>				
2520	690	GRANT INDIRECT CHG	-	694	18,676	0.0	0.0	18,211	-	-		
			<b>Total Function 2520</b>	<b>694</b>	<b>18,676</b>			<b>18,211</b>				
2550	119	SUMMER EMPLOYEES	-	-	10,482	0.0	0.0	-	-	-		
	212	PERS PICKUP 6%	-	-	903	0.0	0.0	-	-	-		
	216	PERS DISTRICT OPSPR	-	-	4,064	0.0	0.0	-	-	-		
	220	SOC SEC ADMIN	-	-	1,151	0.0	0.0	-	-	-		
	231	WRKRS COMP	-	-	50	0.0	0.0	-	-	-		
	233	PAID FAMILY MED LEAVE INS	-	-	150	0.0	0.0	-	-	-		
			<b>Total Function 2550</b>		<b>16,800</b>							
<b>Total Fund 247</b>			<b>0</b>	<b>19,154</b>	<b>453,176</b>				<b>476,737</b>	<b>0</b>	<b>0</b>	



# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
248	R1992	MEDICAID ADMIN CLAIMING	17,771	17,691	51,917	17,873	-	-
<b>248</b>			<b>17,771</b>	<b>17,691</b>	<b>51,917</b>	<b>17,873</b>	<b>-</b>	<b>-</b>

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
248	2130	111	LIC SALARIES	13,985	17,691	24,226	0.5	0.5	12,822	-	-
		210	PERS DISTRICT T1/T2	-	-	6,752	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	1,454	0.0	0.0	769	-	-
		216	PERS DISTRICT OPSPR	-	-	6,064	0.0	0.0	3,209	-	-
		220	SOC SEC ADMIN	852	-	1,853	0.0	0.0	981	-	-
		231	WRKRS COMP	49	-	88	0.0	0.0	53	-	-
		232	UNEMPLOY COMP	28	-	242	0.0	0.0	38	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	97	0.0	0.0	-	-	-
		240	MEDICAL	2,094	-	9,352	0.0	0.0	-	-	-
		241	VISION	76	-	421	0.0	0.0	-	-	-
		242	DISABILITY	20	-	52	0.0	0.0	-	-	-
		243	DENTAL	666	-	1,268	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	47	0.0	0.0	-	-	-
		<b>Total Function 2130</b>				<b>17,771</b>	<b>17,691</b>	<b>51,917</b>			<b>17,873</b>
<b>Total Fund 248</b>				<b>17,771</b>	<b>17,691</b>	<b>51,917</b>			<b>17,873</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:**

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
251	R3299	RESTR GRANTS OTHER	5,421,867	6,024,951	7,307,979	7,591,126	-	-
<b>251</b>			<b>5,421,867</b>	<b>6,024,951</b>	<b>7,307,979</b>	<b>7,591,126</b>	<b>-</b>	<b>-</b>

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
251	1111	111	LIC SALARIES	112,459	1,176,747	1,595,136	19.5	21.8	1,661,316	-	-
		112	CLASS SALARIES	4,045	3,856	24,306	0.0	0.1	3,662	-	-
		132	STIPEND-REMOTE LOCATION	-	-	2,600	0.0	0.0	1,300	-	-
		133	STIPEND-TOP OF SCALE	-	-	-	0.0	0.0	3,700	-	-
		137	EXTRA DUTY/HOURLY	1,468	1,130	25,000	0.0	0.0	37,310	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	-	3,000	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	-	-	3,000	0.0	0.0	-	-	-
		190	OTHER SALARIES	-	-	502	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	22,756	75,919	0.0	0.0	83,754	-	-
		212	PERS PICKUP 6%	6,097	68,528	76,838	0.0	0.0	88,995	-	-
		216	PERS DISTRICT OPSPR	24,104	250,795	300,559	0.0	0.0	352,114	-	-
		220	SOC SEC ADMIN	8,511	87,247	108,483	0.0	0.0	129,653	-	-
		231	WRKRS COMP	418	3,507	5,432	0.0	0.0	6,406	-	-
		232	UNEMPLOY COMP	235	4,641	4,417	0.0	0.0	5,122	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	5,947	0.0	0.0	6,829	-	-
		240	MEDICAL	25,488	167,197	184,940	0.0	0.0	195,836	-	-
		241	VISION	343	6,309	9,502	0.0	0.0	9,465	-	-
		242	DISABILITY	263	2,593	3,242	0.0	0.0	3,563	-	-
		243	DENTAL	2,809	25,539	29,511	0.0	0.0	29,329	-	-
		270	POST RETIREMENT MEDICAL	-	-	6,468	0.0	0.0	7,278	-	-
		273	POST RETIREMNT DENTAL	-	-	317	0.0	0.0	338	-	-
		310	INST/PROF/TECH SERVICES	8,329	1,000	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	-	12,614	24,000	0.0	0.0	25,000	-	-
		324	RENTALS	-	-	3,000	0.0	0.0	1,000	-	-
		383	ARCH/ENG SERVICES	600	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	218,776	60,000	100,000	0.0	0.0	50,000	-	-
		410	CONSUMABLE SUPPLIES	9,469	40,833	50,000	0.0	0.0	35,000	-	-
		413	FOOD SUPPLIES	-	-	5,000	0.0	0.0	-	-	-
		421	TEXTBOOKS - TCHR MANUALS	-	7,480	-	0.0	0.0	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	-	2,430	40,000	0.0	0.0	20,000	-	-
		430	LIBRARY BOOKS	-	-	40,000	0.0	0.0	20,000	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
251	1111	451	CATERING FOOD SUPPLIES	-	-	2,500	0.0	0.0	5,000	-	-
		460	NONCONSUM ITEMS	-	52,581	150,000	0.0	0.0	20,000	-	-
		470	COMPUTER SOFTWR	12,831	16,314	30,000	0.0	0.0	30,000	-	-
		480	COMPUTER HDW	44,790	-20,910	-	0.0	0.0	-	-	-
			<b>Total Function 1111</b>	<b>481,036</b>	<b>1,993,186</b>	<b>2,909,618</b>			<b>2,831,972</b>		
1121		111	LIC SALARIES	-	85,595	273,203	1.0	2.1	151,153	-	-
		112	CLASS SALARIES	7,080	20,265	13,292	0.0	0.8	19,114	-	-
		133	STIPEND-TOP OF SCALE	-	-	-	0.0	0.0	250	-	-
		137	EXTRA DUTY/HOURLY	-	202	3,000	0.0	0.0	5,740	-	-
		210	PERS DISTRICT T1/T2	-	22,965	11,311	0.0	0.0	19,049	-	-
		212	PERS PICKUP 6%	61	3,819	2,535	0.0	0.0	7,321	-	-
		216	PERS DISTRICT OPSPR	242	4,855	6,500	0.0	0.0	27,009	-	-
		220	SOC SEC ADMIN	490	7,434	9,871	0.0	0.0	13,337	-	-
		231	WRKRS COMP	28	319	402	0.0	0.0	669	-	-
		232	UNEMPLOY COMP	14	417	401	0.0	0.0	529	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	531	0.0	0.0	705	-	-
		240	MEDICAL	2,193	23,201	18,592	0.0	0.0	23,885	-	-
		241	VISION	46	1,286	579	0.0	0.0	815	-	-
		242	DISABILITY	-	203	257	0.0	0.0	290	-	-
		243	DENTAL	256	3,714	2,177	0.0	0.0	2,376	-	-
		270	POST RETIREMENT MEDICAL	-	-	3,468	0.0	0.0	3,783	-	-
		273	POST RETIREMNT DENTAL	-	-	67	0.0	0.0	73	-	-
		310	INST/PROF/TECH SERVICES	3,165	-	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	-	1,388	-	0.0	0.0	-	-	-
343	STUDENT OUT-DIST-TRVL	-	-	3,000	0.0	0.0	5,000	-	-		
390	OTH GEN PROF TECH SRVS	65,624	15,000	-	0.0	0.0	10,000	-	-		
410	CONSUMABLE SUPPLIES	5,434	-	-	0.0	0.0	5,000	-	-		
422	TEXTBOOKS - REPLACEMENT	6,743	-	-	0.0	0.0	-	-	-		
427	TEXTBOOK ORIENTED MATERLS	-	1,620	-	0.0	0.0	5,000	-	-		

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
251	1121	460	NONCONSUM ITEMS	106,097	12,543	-	0.0	0.0	17,500	-	-		
		470	COMPUTER SOFTWARE	1,500	2,000	-	0.0	0.0	-	-	-		
			<b>Total Function 1121</b>	<b>198,974</b>	<b>206,825</b>	<b>349,183</b>			<b>318,597</b>				
1122		140	STIPEND-ADVISORS	1,774	1,882	-	0.0	0.0	1,997	-	-		
		212	PERS PICKUP 6%	106	113	-	0.0	0.0	120	-	-		
		216	PERS DISTRICT OPSPR	421	446	-	0.0	0.0	500	-	-		
		220	SOC SEC ADMIN	136	144	-	0.0	0.0	153	-	-		
		231	WRKRS COMP	6	6	-	0.0	0.0	22	-	-		
		232	UNEMPLOY COMP	4	7	-	0.0	0.0	6	-	-		
		233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	8	-	-		
					<b>Total Function 1122</b>	<b>2,446</b>	<b>2,599</b>			<b>2,806</b>			
		1131		111	LIC SALARIES	-	43,187	260,769	0.5	1.7	120,392	-	-
				112	CLASS SALARIES	6,043	27,478	30,117	0.9	1.2	37,015	-	-
				130	OVERTIME SALARY	-	-	10,000	0.0	0.0	-	-	-
132	STIPEND-REMOTE LOCATION			-	-	1,000	0.0	0.0	500	-	-		
133	STIPEND-TOP OF SCALE			-	-	-	0.0	0.0	250	-	-		
137	EXTRA DUTY/HOURLY			-	9,770	25,000	0.0	0.0	20,090	-	-		
140	STIPEND-ADVISORS			1,774	-	-	0.0	0.0	-	-	-		
190	OTHER SALARIES			-	-	411	0.0	0.0	-	-	-		
210	PERS DISTRICT T1/T2			-	14,167	19,779	0.0	0.0	24,272	-	-		
212	PERS PICKUP 6%			469	3,771	6,406	0.0	0.0	8,206	-	-		
216	PERS DISTRICT OPSPR			1,854	2,384	15,434	0.0	0.0	22,816	-	-		
220	SOC SEC ADMIN			595	6,076	9,854	0.0	0.0	13,122	-	-		
231	WRKRS COMP			29	248	568	0.0	0.0	684	-	-		
232	UNEMPLOY COMP	16	313	445	0.0	0.0	535	-	-				
233	PAID FAMILY MED LEAVE INS	-	-	559	0.0	0.0	713	-	-				
240	MEDICAL	-	-	10,650	0.0	0.0	11,822	-	-				
241	VISION	318	424	715	0.0	0.0	838	-	-				
242	DISABILITY	-	95	195	0.0	0.0	220	-	-				
243	DENTAL	1,014	1,284	3,224	0.0	0.0	3,761	-	-				
270	POST RETIREMENT MEDICAL	-	-	3,000	0.0	0.0	3,495	-	-				
273	POST RETIREMNT DENTAL	-	-	250	0.0	0.0	266	-	-				



Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
251	1131	310	INST/PROF/TECH SERVICES	15,128	-	2,000	0.0	0.0	2,500	-	-		
		311	INSTRUCTION SERVICES	-	1,261	-	0.0	0.0	1,000	-	-		
		322	REPAIR & MAINT SERVICE	-	-	25,000	0.0	0.0	15,000	-	-		
		324	RENTALS	-	-	-	0.0	0.0	1,000	-	-		
		342	OUT-DIST TRAVEL	-	2,114	1,000	0.0	0.0	2,500	-	-		
		343	STUDENT OUT-DIST-TRVL	840	-	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	18,230	5,043	-	0.0	0.0	18,511	-	-		
		413	FOOD SUPPLIES	-	172	-	0.0	0.0	-	-	-		
		420	TEXTBOOKS - NEW	29,725	-	10,000	0.0	0.0	5,000	-	-		
		421	TEXTBOOKS - TCHR MANUALS	154	-	-	0.0	0.0	-	-	-		
		422	TEXTBOOKS - REPLACEMENT	14,587	-	5,000	0.0	0.0	3,500	-	-		
		427	TEXTBOOK ORIENTED MATERLS	-	2,430	-	0.0	0.0	15,000	-	-		
		430	LIBRARY BOOKS	-	300	-	0.0	0.0	5,500	-	-		
		460	NONCONSUM ITEMS	289,115	107,367	-	0.0	0.0	31,000	-	-		
		470	COMPUTER SOFTWR	55,456	17,291	-	0.0	0.0	2,000	-	-		
		480	COMPUTER HDW	1,436	-	-	0.0	0.0	-	-	-		
		540	DEPRECIABLE EQUIPMENT	9,341	-	-	0.0	0.0	-	-	-		
		640	DUES AND FEES	100	499	-	0.0	0.0	-	-	-		
					<b>Total Function 1131</b>	<b>446,224</b>	<b>245,674</b>	<b>441,374</b>			<b>371,508</b>		
		1132		140	STIPEND-ADVISORS	7,096	-	-	0.0	0.0	1,997	-	-
				210	PERS DISTRICT T1/T2	952	-	-	0.0	0.0	-	-	-
				212	PERS PICKUP 6%	319	-	-	0.0	0.0	120	-	-
				216	PERS DISTRICT OPSPR	421	-	-	0.0	0.0	500	-	-
				220	SOC SEC ADMIN	407	-	-	0.0	0.0	153	-	-
				231	WRKRS COMP	18	-	-	0.0	0.0	22	-	-
232	UNEMPLOY COMP			10	-	-	0.0	0.0	6	-	-		
233	PAID FAMILY MED LEAVE INS			-	-	-	0.0	0.0	8	-	-		
410	CONSUMABLE SUPPLIES			673	-	-	0.0	0.0	-	-	-		
					<b>Total Function 1132</b>	<b>9,896</b>					<b>2,806</b>		
1210		341	IN-DIST TRAVEL	295	-	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	162	888	-	0.0	0.0	2,500	-	-		

**Functions by Account Code**  
Budget 2024-25

Print Date: 4/23/24

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
251	1210	421	TEXTBOOKS - TCHR MANUALS	109	-	-	0.0	0.0	-	-	-		
		460	NONCONSUM ITEMS	1,083	4,246	-	0.0	0.0	-	-	-		
		<b>Total Function 1210</b>	<b>1,648</b>	<b>5,134</b>	<b>-</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>2,500</b>	<b>-</b>	<b>-</b>		
	1229	427	TEXTBOOK ORIENTED MATERLS	-	810	-	0.0	0.0	-	-	-		
		470	COMPUTER SOFTWR	747	-	-	0.0	0.0	-	-	-		
		<b>Total Function 1229</b>	<b>747</b>	<b>810</b>	<b>-</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	1283		111	LIC SALARIES	72,500	42,408	-	0.5	0.0	-	-	-	
			112	CLASS SALARIES	-	-	27,845	0.0	1.0	44,414	-	-	
			137	EXTRA DUTY/HOURLY	-	-	3,000	0.0	0.0	-	-	-	
			210	PERS DISTRICT T1/T2	19,452	11,378	-	0.0	0.0	-	-	-	
			212	PERS PICKUP 6%	-	-	1,683	0.0	0.0	2,665	-	-	
			216	PERS DISTRICT OPSPR	-	-	7,022	0.0	0.0	11,117	-	-	
220			SOC SEC ADMIN	5,546	3,156	2,022	0.0	0.0	3,398	-	-		
231			WRKRS COMP	249	124	106	0.0	0.0	172	-	-		
232			UNEMPLOY COMP	145	170	94	0.0	0.0	133	-	-		
233			PAID FAMILY MED LEAVE INS	-	-	111	0.0	0.0	178	-	-		
		240	MEDICAL	-	8,005	3,848	0.0	0.0	6,696	-	-		
		241	VISION	-	-	102	0.0	0.0	175	-	-		
		242	DISABILITY	-	108	-	0.0	0.0	-	-	-		
		243	DENTAL	-	724	459	0.0	0.0	787	-	-		
		342	OUT-DIST TRAVEL	-	5,950	-	0.0	0.0	-	-	-		
		470	COMPUTER SOFTWR	750	-	-	0.0	0.0	-	-	-		
		640	DUES AND FEES	-	4,000	-	0.0	0.0	-	-	-		
			<b>Total Function 1283</b>	<b>98,641</b>	<b>76,021</b>	<b>46,294</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>69,735</b>	<b>-</b>	<b>-</b>	
		1285		113	ADMINISTRATORS	3,393	-	-	0.0	0.0	-	-	-
				216	PERS DISTRICT OPSPR	805	-	-	0.0	0.0	-	-	-
220	SOC SEC ADMIN			254	-	-	0.0	0.0	-	-	-		
231	WRKRS COMP			14	-	-	0.0	0.0	-	-	-		
232	UNEMPLOY COMP			7	-	-	0.0	0.0	-	-	-		
	<b>Total Function 1285</b>	<b>4,473</b>	<b>-</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
251	1420	119	SUMMER EMPLOYEES	-	76	13,231	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	5	860	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	-	18	3,395	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	-	5	1,078	0.0	0.0	-	-	-		
		231	WRKRS COMP	-	0	57	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	-	0	51	0.0	0.0	-	-	-		
		<b>Total Function 1420</b>				<b>104</b>	<b>18,671</b>						
		1430		119	SUMMER EMPLOYEES	-	-	3,004	0.0	0.0	-	-	-
				210	PERS DISTRICT T1/T2	-	-	250	0.0	0.0	-	-	-
				212	PERS PICKUP 6%	-	-	300	0.0	0.0	-	-	-
216	PERS DISTRICT OPSPR			-	-	650	0.0	0.0	-	-	-		
220	SOC SEC ADMIN			-	-	300	0.0	0.0	-	-	-		
231	WRKRS COMP			-	-	20	0.0	0.0	-	-	-		
232	UNEMPLOY COMP			-	-	35	0.0	0.0	-	-	-		
<b>Total Function 1430</b>					<b>4,559</b>								
2110		111	LIC SALARIES	337,303	376,374	350,947	6.0	6.0	414,504	-	-		
		112	CLASS SALARIES	125,902	141,483	137,475	3.0	3.0	158,597	-	-		
		132	STIPEND-REMOTE LOCATION	-	2,000	4,000	0.0	0.0	2,000	-	-		
		133	STIPEND-TOP OF SCALE	1,500	1,600	-	0.0	0.0	1,600	-	-		
		137	EXTRA DUTY/HOURLY	-	248	3,000	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	33,742	51,689	51,134	0.0	0.0	58,897	-	-		
		212	PERS PICKUP 6%	22,288	31,242	29,433	0.0	0.0	34,602	-	-		
		216	PERS DISTRICT OPSPR	58,283	77,812	76,862	0.0	0.0	91,453	-	-		
		220	SOC SEC ADMIN	34,266	38,650	35,917	0.0	0.0	44,118	-	-		
		231	WRKRS COMP	1,682	1,581	1,801	0.0	0.0	2,217	-	-		
		232	UNEMPLOY COMP	916	2,053	1,453	0.0	0.0	1,730	-	-		
		233	PAID FAMILY MED LEAVE INS	-	-	1,962	0.0	0.0	2,307	-	-		
		240	MEDICAL	47,045	57,682	66,414	0.0	0.0	74,942	-	-		
241	VISION	1,645	2,292	2,131	0.0	0.0	2,373	-	-				
242	DISABILITY	632	661	805	0.0	0.0	919	-	-				
243	DENTAL	7,570	10,010	9,593	0.0	0.0	10,796	-	-				

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
251	2110	341	IN-DIST TRAVEL	101	-	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	5,000	-	-		
			<b>Total Function 2110</b>	<b>672,875</b>	<b>795,377</b>	<b>772,926</b>			<b>906,054</b>				
2112	2112	113	ADMINISTRATORS	-	-	116,322	0.0	1.0	131,843	-	-		
		210	PERS DISTRICT T1/T2	-	-	32,461	0.0	0.0	36,745	-	-		
		212	PERS PICKUP 6%	-	-	6,988	0.0	0.0	7,911	-	-		
		220	SOC SEC ADMIN	-	-	8,942	0.0	0.0	10,120	-	-		
		231	WRKRS COMP	-	-	409	0.0	0.0	483	-	-		
		232	UNEMPLOY COMP	-	-	349	0.0	0.0	396	-	-		
		233	PAID FAMILY MED LEAVE INS	-	-	381	0.0	0.0	527	-	-		
		241	VISION	-	-	753	0.0	0.0	817	-	-		
		243	DENTAL	-	-	2,349	0.0	0.0	2,569	-	-		
		245	LIFE INSURANCE	-	-	473	0.0	0.0	803	-	-		
		290	OTHER BENEFIT COSTS	-	-	275	0.0	0.0	-	-	-		
		353	POSTAGE	-	-	5,000	0.0	0.0	5,000	-	-		
		410	CONSUMABLE SUPPLIES	-	-	22,000	0.0	0.0	20,000	-	-		
					<b>Total Function 2112</b>	<b>196,703</b>	<b>196,703</b>	<b>196,703</b>			<b>217,213</b>		
		2120	2120	111	LIC SALARIES	588,456	670,683	647,488	11.0	11.0	753,219	-	-
				113	ADMINISTRATORS	105,702	113,141	56,492	1.0	0.2	30,711	-	-
				121	SUB LICENSED	-	-	150	0.0	0.0	-	-	-
132	STIPEND-REMOTE LOCATION			2,800	2,800	7,200	0.0	0.0	3,600	-	-		
133	STIPEND-TOP OF SCALE			1,500	-	-	0.0	0.0	-	-	-		
137	EXTRA DUTY/HOURLY			-	990	6,000	0.0	0.0	-	-	-		
140	STIPEND-ADVISORS			-	-	-	0.0	0.0	3,993	-	-		
151	CATERING EXTRA DUTY			-	-	3,000	0.0	0.0	-	-	-		
210	PERS DISTRICT T1/T2			58,563	25,337	23,471	0.0	0.0	26,311	-	-		
212	PERS PICKUP 6%			41,559	43,443	42,747	0.0	0.0	47,505	-	-		
216	PERS DISTRICT OPSPR			112,521	149,345	157,247	0.0	0.0	174,544	-	-		
220	SOC SEC ADMIN			51,957	58,823	52,843	0.0	0.0	60,574	-	-		
231	WRKRS COMP			2,518	2,341	2,582	0.0	0.0	3,034	-	-		
232	UNEMPLOY COMP	1,353	3,118	2,137	0.0	0.0	2,375	-	-				
233	PAID FAMILY MED LEAVE INS	-	-	2,770	0.0	0.0	3,167	-	-				

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
251	2120	240	MEDICAL	108,810	153,069	111,935	0.0	0.0	114,761	-	-
		241	VISION	4,845	5,320	4,804	0.0	0.0	4,975	-	-
		242	DISABILITY	1,294	1,461	1,506	0.0	0.0	1,668	-	-
		243	DENTAL	12,513	16,270	15,182	0.0	0.0	16,025	-	-
		244	HEALTH SAVINGS PLAN	-	-	650	0.0	0.0	936	-	-
		245	LIFE INSURANCE	428	365	192	0.0	0.0	156	-	-
		290	OTHER BENEFIT COSTS	900	900	1,091	0.0	0.0	1,161	-	-
		310	INST/PROF/TECH SERVICES	213,703	-	15,000	0.0	0.0	20,000	-	-
		311	INSTRUCTION SERVICES	742	1,135	18,000	0.0	0.0	5,000	-	-
		341	IN-DIST TRAVEL	2,222	175	30,000	0.0	0.0	5,000	-	-
		342	OUT-DIST TRAVEL	-	1,812	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	5,090	450	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	420	-	7,500	0.0	0.0	5,000	-	-
		427	TEXTBOOK ORIENTED MATERLS	-	9,786	-	0.0	0.0	-	-	-
		451	CATERING FOOD SUPPLIES	-	-	2,500	0.0	0.0	2,500	-	-
		460	NONCONSUM ITEMS	140	742	10,000	0.0	0.0	5,000	-	-
		470	COMPUTER SOFTWR	-	1,342	2,500	0.0	0.0	2,500	-	-
			<b>1,318,033</b>	<b>1,262,847</b>	<b>1,224,986</b>			<b>1,293,715</b>			
2130		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	5,000	-	-
		460	NONCONSUM ITEMS	-	-	-	0.0	0.0	5,000	-	-
			<b>Total Function 2130</b>	-	-	-	-	-	<b>10,000</b>	-	-
2190		137	EXTRA DUTY/HOURLY	-	-	5,000	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	500	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	750	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	14,534	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	25	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	568	0.0	0.0	-	-	-
460	NONCONSUM ITEMS	-	-	-	0.0	0.0	2,500	-	-		
			<b>Total Function 2190</b>	-	-	<b>21,376</b>			<b>2,500</b>		

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
251	2210	310	INST/PROF/TECH SERVICES	-	-	130,000	0.0	0.0	50,000	-	-
		341	IN-DIST TRAVEL	-	1,053	-	0.0	0.0	-	-	-
			<b>Total Function 2210</b>	-	<b>1,053</b>	<b>130,000</b>			<b>50,000</b>	-	-
	2211	113	ADMINISTRATORS	161,215	172,598	184,401	1.5	1.5	208,355	-	-
		133	STIPEND-TOP OF SCALE	1,371	1,484	1,419	0.0	0.0	4,167	-	-
		137	EXTRA DUTY/HOURLY	2,567	726	3,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	44,294	47,164	20,425	0.0	0.0	23,410	-	-
		212	PERS PICKUP 6%	9,905	10,569	11,327	0.0	0.0	12,832	-	-
		216	PERS DISTRICT OPSPR	-	87	28,911	0.0	0.0	32,508	-	-
		220	SOC SEC ADMIN	12,302	13,110	13	0.0	0.0	16,422	-	-
		231	WRKRS COMP	601	505	659	0.0	0.0	830	-	-
		232	UNEMPLOY COMP	326	697	0	0.0	0.0	642	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	612	0.0	0.0	856	-	-
		240	MEDICAL	22,289	24,389	27,331	0.0	0.0	33,845	-	-
		241	VISION	1,114	791	942	0.0	0.0	1,022	-	-
		243	DENTAL	3,103	2,383	2,837	0.0	0.0	3,102	-	-
	244	HEALTH SAVINGS PLAN	42	-	-	0.0	0.0	-	-	-	
	245	LIFE INSURANCE	643	548	750	0.0	0.0	1,324	-	-	
	290	OTHER BENEFIT COSTS	1,350	1,350	1,246	0.0	0.0	1,350	-	-	
	341	IN-DIST TRAVEL	-	257	-	0.0	0.0	-	-	-	
	410	CONSUMABLE SUPPLIES	613	-	-	0.0	0.0	13,325	-	-	
	413	FOOD SUPPLIES	-	2,239	-	0.0	0.0	5,000	-	-	
	427	TEXTBOOK ORIENTED MATERLS	-	-	50,000	0.0	0.0	50,000	-	-	
	430	LIBRARY BOOKS	-	-	2,500	0.0	0.0	-	-	-	
	460	NONCONSUM ITEMS	-	4,848	-	0.0	0.0	5,000	-	-	
	470	COMPUTER SOFTWR	-	42,858	-	0.0	0.0	-	-	-	
	480	COMPUTER HDW	2,951	302,549	-	0.0	0.0	-	-	-	
			<b>Total Function 2211</b>	<b>264,686</b>	<b>629,151</b>	<b>336,373</b>			<b>413,990</b>	-	-
2220		430	LIBRARY BOOKS	18,018	-136	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	2,091	-	-	0.0	0.0	1,000	-	-
			<b>Total Function 2220</b>	<b>20,109</b>	<b>-136</b>	<b>-</b>			<b>1,000</b>	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
251	2240	137	EXTRA DUTY/HOURLY	52,402	95,458	164,728	0.0	0.0	223,860	-	-
		151	CATERING EXTRA DUTY	-	292	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	2,442	3,747	3,550	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	2,859	4,317	7,614	0.0	0.0	13,432	-	-
		216	PERS DISTRICT OPSPR	9,090	14,579	15,507	0.0	0.0	56,032	-	-
		220	SOC SEC ADMIN	3,755	7,169	8,242	0.0	0.0	11,399	-	-
		231	WRKRS COMP	191	307	876	0.0	0.0	790	-	-
		232	UNEMPLOY COMP	101	354	596	0.0	0.0	672	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	900	0.0	0.0	895	-	-
		310	INST/PROF/TECH SERVICES	26,174	9,329	-	0.0	0.0	75,000	-	-
		311	INSTRUCTION SERVICES	3,156	23,083	-	0.0	0.0	20,000	-	-
		318	PROF & IMPR NON-INST	94,223	79,055	100,000	0.0	0.0	100,000	-	-
		324	RENTALS	59,685	665	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	1,911	5,817	-	0.0	0.0	20,000	-	-
		342	OUT-DIST TRAVEL	-24,955	22,613	30,000	0.0	0.0	30,000	-	-
		410	CONSUMABLE SUPPLIES	1,321	3,297	-	0.0	0.0	10,000	-	-
		413	FOOD SUPPLIES	7,554	2,915	-	0.0	0.0	2,500	-	-
		420	TEXTBOOKS - NEW	-	-	2,500	0.0	0.0	5,000	-	-
		460	NONCONSUM ITEMS	3,005	-	-	0.0	0.0	5,000	-	-
		470	COMPUTER SOFTWR	-	750	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	-	5,000	0.0	0.0	-	-	-
		640	DUES AND FEES	-	240	-	0.0	0.0	-	-	-
					<b>Total Function 2240</b>	<b>242,915</b>	<b>273,988</b>	<b>339,513</b>	<b>0.0</b>	<b>0.0</b>	<b>574,580</b>
2310	413		FOOD SUPPLIES	788	-	-	0.0	0.0	-	-	-
			<b>Total Function 2310</b>	<b>788</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2410	113		ADMINISTRATORS	123,151	133,277	146,269	1.0	1.0	131,717	-	-
	133		STIPEND-TOP OF SCALE	2,463	2,666	2,299	0.0	0.0	2,634	-	-
	210		PERS DISTRICT T1/T2	33,944	36,715	21,253	0.0	0.0	37,695	-	-
	212		PERS PICKUP 6%	7,591	8,211	4,575	0.0	0.0	8,115	-	-
	220		SOC SEC ADMIN	9,731	10,437	5,805	0.0	0.0	10,445	-	-
	231		WRKRS COMP	454	389	259	0.0	0.0	525	-	-
	232		UNEMPLOY COMP	253	547	229	0.0	0.0	406	-	-

Functions by Account Code  
Budget 2024-25

Print Date: 4/23/24

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25	
251	2410	233	PAID FAMILY MED LEAVE INS	-	-	219	0.0	0.0	541	-	-	
		240	MEDICAL	11,906	12,676	10,000	0.0	0.0	7,295	-	-	
		241	VISION	52	-	300	0.0	0.0	264	-	-	
		243	DENTAL	1,049	965	1,000	0.0	0.0	787	-	-	
		244	HEALTH SAVINGS PLAN	550	98	-	0.0	0.0	-	-	-	
		245	LIFE INSURANCE	428	336	400	0.0	0.0	1,643	-	-	
		290	OTHER BENEFIT COSTS	900	900	825	0.0	0.0	900	-	-	
		<b>Total Function 2410</b>			<b>192,473</b>	<b>207,216</b>	<b>193,432</b>			<b>202,968</b>	-	-
		2520	690	GRANT INDIRECT CHG	232,714	226,080	216,970	0.0	0.0	284,182	-	-
<b>Total Function 2520</b>			<b>232,714</b>	<b>226,080</b>	<b>216,970</b>			<b>284,182</b>	-	-		
2528	460	NONCONSUM ITEMS	6,000	-	-	0.0	0.0	-	-	-		
<b>Total Function 2528</b>			<b>6,000</b>	-	-			-	-	-		
2542		324	RENTALS	168	-	-	0.0	0.0	-	-	-	
		383	ARCH/ENG SERVICES	4,462	-	-	0.0	0.0	-	-	-	
		520	BLDG ACQUISITION/IMPRVMT	415,951	57,364	-	0.0	0.0	-	-	-	
		550	DEPREC TECH EQUIP	30,495	-	-	0.0	0.0	-	-	-	
<b>Total Function 2542</b>			<b>451,075</b>	<b>57,364</b>	-			-	-	-		
3500		410	CONSUMABLE SUPPLIES	-	-	5,000	0.0	0.0	5,000	-	-	
		460	NONCONSUM ITEMS	-	-	90,000	0.0	0.0	20,000	-	-	
		530	GROUPS IMPROVEMENT	-	-	11,000	0.0	0.0	10,000	-	-	
<b>Total Function 3500</b>			-	-	<b>106,000</b>			<b>35,000</b>	-	-		
4150		383	ARCH/ENG SERVICES	200	-	-	0.0	0.0	-	-	-	
		520	BLDG ACQUISITION/IMPRVMT	775,163	41,658	-	0.0	0.0	-	-	-	
<b>Total Function 4150</b>			<b>775,363</b>	<b>41,658</b>	-			-	-	-		
<b>Total Fund 251</b>				<b>5,421,867</b>	<b>6,024,951</b>	<b>7,307,979</b>			<b>7,591,126</b>	<b>0</b>	<b>0</b>	



# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
252	R3299	RESTR GRANTS OTHER	1,745,372	1,838,965	1,892,624	1,970,362	-	-
<b>252</b>			<b>1,745,372</b>	<b>1,838,965</b>	<b>1,892,624</b>	<b>1,970,362</b>	<b>-</b>	<b>-</b>

**Functions by Account Code**  
Budget 2024-25

Print Date: 4/23/24

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
252	1121	111	LIC SALARIES	100,760	98,181	126,339	2.1	2.1	133,668	-	-
		121	SUB LICENSED	-	-	100	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	-	740	4,000	0.0	0.0	740	-	-
		137	EXTRA DUTY/HOURLY	3,904	2,055	5,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	17	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	5,505	4,604	7,695	0.0	0.0	8,064	-	-
		216	PERS DISTRICT OPSPR	21,765	18,188	28,600	0.0	0.0	33,642	-	-
		220	SOC SEC ADMIN	8,203	7,634	9,748	0.0	0.0	10,282	-	-
		231	WRKRS COMP	375	306	454	0.0	0.0	512	-	-
		232	UNEMPLOY COMP	206	404	386	0.0	0.0	403	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	515	0.0	0.0	538	-	-
		240	MEDICAL	26,059	23,214	28,688	0.0	0.0	28,688	-	-
		241	VISION	281	486	610	0.0	0.0	610	-	-
		242	DISABILITY	225	233	292	0.0	0.0	297	-	-
		243	DENTAL	1,775	1,823	2,142	0.0	0.0	2,142	-	-
		310	INST/PROF/TECH SERVICES	1,900	-	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	186	1,009	10,000	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	1,650	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	2,198	-	4,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	58,054	3,533	10,000	0.0	0.0	12,500	-	-
		413	FOOD SUPPLIES	-	1,181	-	0.0	0.0	-	-	-
		420	TEXTBOOKS - NEW	-	-	1,500	0.0	0.0	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	-	440	1,000	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	8,469	4,543	10,000	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	-	1,074	5,000	0.0	0.0	-	-	-
		640	DUES AND FEES	-	650	-	0.0	0.0	-	-	-
			<b>Total Function 1121</b>	<b>239,864</b>	<b>171,965</b>	<b>256,069</b>			<b>232,087</b>		
1122	140		STIPEND-ADVISORS	-	2,155	-	0.0	0.0	-	-	-
	210		PERS DISTRICT T1/T2	-	578	-	0.0	0.0	-	-	-
	212		PERS PICKUP 6%	-	129	-	0.0	0.0	-	-	-
	220		SOC SEC ADMIN	-	162	-	0.0	0.0	-	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
252	1122	231	WRKRS COMP	-	6	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	8	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	-	757	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	233	-	0.0	0.0	-	-	-
			<b>Total Function 1122</b>	<b>4,029</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1131		111	LIC SALARIES	374,312	401,781	555,187	7.4	7.1	547,251	-	-
		112	CLASS SALARIES	133,078	108,385	98,618	2.0	2.5	116,384	-	-
		121	SUB LICENSED	-	-	100	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	800	2,060	1,600	0.0	0.0	2,060	-	-
		133	STIPEND-TOP OF SCALE	-	-	1,600	0.0	0.0	3,600	-	-
		137	EXTRA DUTY/HOURLY	7,167	24,054	18,500	0.0	0.0	-	-	-
		140	STIPEND-ADVISORS	-	470	-	0.0	0.0	-	-	-
		190	OTHER SALARIES	14,200	50,800	2,500	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	43,136	48,934	60,077	0.0	0.0	76,801	-	-
		212	PERS PICKUP 6%	29,170	35,031	33,318	0.0	0.0	40,158	-	-
		216	PERS DISTRICT OPS/PR	76,401	95,300	65,418	0.0	0.0	98,549	-	-
		220	SOC SEC ADMIN	38,566	42,903	42,386	0.0	0.0	51,201	-	-
		231	WRKRS COMP	1,910	1,749	2,365	0.0	0.0	2,576	-	-
		232	UNEMPLOY COMP	1,055	2,348	2,029	0.0	0.0	2,008	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	2,654	0.0	0.0	2,527	-	-
		240	MEDICAL	108,668	119,106	86,438	0.0	0.0	151,358	-	-
		241	VISION	3,377	4,471	4,408	0.0	0.0	4,347	-	-
		242	DISABILITY	887	883	1,281	0.0	0.0	1,149	-	-
		243	DENTAL	11,387	13,542	12,970	0.0	0.0	11,395	-	-
		310	INST/PROF/TECH SERVICES	4,150	-	500	0.0	0.0	-	-	-
311	INSTRUCTION SERVICES	7,794	7,442	-	0.0	0.0	-	-	-		
324	RENTALS	574	1,258	-	0.0	0.0	-	-	-		
341	IN-DIST TRAVEL	245	413	-	0.0	0.0	-	-	-		
342	OUT-DIST TRAVEL	13,321	10,341	-	0.0	0.0	-	-	-		
343	STUDENT OUT-DIST-TRVL	15,164	10,259	10,000	0.0	0.0	-	-	-		
370	TUITION	32,511	43,776	38,000	0.0	0.0	20,000	-	-		
410	CONSUMABLE SUPPLIES	64,507	56,615	30,000	0.0	0.0	17,248	-	-		

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25	
252	1131	413	FOOD SUPPLIES	-	4,045	2,000	0.0	0.0	-	-	-	
		420	TEXTBOOKS - NEW	27,570	205	10,000	0.0	0.0	-	-	-	
		422	TEXTBOOKS - REPLACEMENT	-	2,443	-	0.0	0.0	-	-	-	
		427	TEXTBOOK ORIENTED MATERLS	-	7,447	5,000	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	51,177	107,814	25,000	0.0	0.0	40,000	-	-	
		470	COMPUTER SOFTWR	7,600	5,213	5,000	0.0	0.0	-	-	-	
		480	COMPUTER HDW	-	4,681	35,000	0.0	0.0	-	-	-	
		520	BLDG ACQUISITION/IMPRVMT	3,713	-	-	0.0	0.0	-	-	-	
		541	INITIAL ADDTL EQUIP	4,050	-	-	0.0	0.0	-	-	-	
		640	DUES AND FEES	263	-	-	0.0	0.0	-	-	-	
					<b>1,076,752</b>	<b>1,213,768</b>	<b>1,151,950</b>			<b>1,188,612</b>		
					<b>Total Function 1131</b>							
1132		140	STIPEND-ADVISORS	-	5,644	3,000	0.0	0.0	2,494	-	-	
		212	PERS PICKUP 6%	-	339	145	0.0	0.0	150	-	-	
		216	PERS DISTRICT OPSPR	-	1,339	1,000	0.0	0.0	624	-	-	
		220	SOC SEC ADMIN	-	429	183	0.0	0.0	191	-	-	
		231	WRKRS COMP	-	18	8	0.0	0.0	24	-	-	
		232	UNEMPLOY COMP	-	22	-	0.0	0.0	7	-	-	
		233	PAID FAMILY MED LEAVE INS	-	-	10	0.0	0.0	10	-	-	
		311	INSTRUCTION SERVICES	-	1,009	-	0.0	0.0	-	-	-	
		343	STUDENT OUT-DIST-TRVL	-	540	-	0.0	0.0	-	-	-	
					<b>1,076,752</b>	<b>9,340</b>	<b>4,347</b>			<b>3,500</b>		
					<b>Total Function 1132</b>							
		1283		111	LIC SALARIES	99,926	141,887	169,997	2.0	2.8	166,081	-
112	CLASS SALARIES			37,876	-	-	0.0	0.0	-	-	-	
130	OVERTIME SALARY			-	-	2,500	0.0	0.0	-	-	-	
133	STIPEND-TOP OF SCALE			900	1,000	1,000	0.0	0.0	1,000	-	-	
137	EXTRA DUTY/HOURLY			204	-	2,500	0.0	0.0	-	-	-	
210	PERS DISTRICT T1/T2			21,744	32,752	25,278	0.0	0.0	36,733	-	-	
212	PERS PICKUP 6%			6,759	8,573	10,349	0.0	0.0	10,025	-	-	
216	PERS DISTRICT OPSPR			7,498	4,936	11,381	0.0	0.0	8,830	-	-	
			10,396	10,736	13,076	0.0	0.0	12,782	-	-		

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
252	1283	231	WRKRS COMP	493	418	597	0.0	0.0	635	-	-		
		232	UNEMPLOY COMP	276	572	524	0.0	0.0	501	-	-		
		233	PAID FAMILY MED LEAVE INS	-	-	696	0.0	0.0	618	-	-		
		240	MEDICAL	33,210	16,239	15,000	0.0	0.0	12,382	-	-		
		241	VISION	302	544	818	0.0	0.0	742	-	-		
		242	DISABILITY	235	312	393	0.0	0.0	347	-	-		
		243	DENTAL	2,159	2,097	2,930	0.0	0.0	2,223	-	-		
		370	TUITION	2,430	6,448	7,500	0.0	0.0	-	-	-		
		420	TEXTBOOKS - NEW	618	-	-	0.0	0.0	-	-	-	-	
		<b>Total Function 1283</b>				<b>225,025</b>	<b>226,513</b>	<b>264,539</b>			<b>252,900</b>		
		1430		119	SUMMER EMPLOYEES	-	282	10,234	0.0	0.0	-	-	-
				210	PERS DISTRICT T1/T2	-	-	1,000	0.0	0.0	-	-	-
212	PERS PICKUP 6%			-	17	614	0.0	0.0	-	-	-		
216	PERS DISTRICT OPSPR			-	67	2,500	0.0	0.0	-	-	-		
220	SOC SEC ADMIN			-	22	1,150	0.0	0.0	-	-	-		
231	WRKRS COMP			-	1	100	0.0	0.0	-	-	-		
232	UNEMPLOY COMP			-	1	60	0.0	0.0	-	-	-		
<b>Total Function 1430</b>				<b>389</b>	<b>15,658</b>								
2112		210	PERS DISTRICT T1/T2	-	-	208	0.0	0.0	251	-	-		
		212	PERS PICKUP 6%	-	-	45	0.0	0.0	54	-	-		
		220	SOC SEC ADMIN	-	-	57	0.0	0.0	69	-	-		
		231	WRKRS COMP	-	-	20	0.0	0.0	18	-	-		
		232	UNEMPLOY COMP	-	-	20	0.0	0.0	3	-	-		
		233	PAID FAMILY MED LEAVE INS	-	-	20	0.0	0.0	4	-	-		
		290	OTHER BENEFIT COSTS	-	-	750	0.0	0.0	900	-	-		
353	POSTAGE	-	-	50	0.0	0.0	-	-	-	-			
<b>Total Function 2112</b>				<b>-</b>	<b>-</b>	<b>1,171</b>			<b>1,298</b>				
2119		112	CLASS SALARIES	-	-	-	0.0	0.5	27,912	-	-		
		212	PERS PICKUP 6%	-	-	1,579	0.0	0.0	1,675	-	-		
		216	PERS DISTRICT OPSPR	-	-	6,586	0.0	0.0	6,986	-	-		
		220	SOC SEC ADMIN	-	-	1,983	0.0	0.0	2,135	-	-		
		231	WRKRS COMP	-	-	95	0.0	0.0	106	-	-		

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
252	2119	232	UNEMPLOY COMP	-	-	79	0.0	0.0	84	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	150	0.0	0.0	112	-	-
		241	VISION	-	-	209	0.0	0.0	250	-	-
		243	DENTAL	-	-	723	0.0	0.0	867	-	-
			<b>Total Function 2119</b>	-	-	<b>11,403</b>			<b>40,128</b>	-	-
2211	113		ADMINISTRATORS	69,418	74,209	77,964	0.5	1.0	107,236	-	-
	130		OVERTIME SALARY	-	370	-	0.0	0.0	-	-	-
	133		STIPEND-TOP OF SCALE	1,371	1,484	1,561	0.0	0.0	-	-	-
	137		EXTRA DUTY/HOURLY	-	351	-	0.0	0.0	-	-	-
	142		STIPEND-HEAD TEACHER	4,263	-	-	0.0	0.0	-	-	-
	210		PERS DISTRICT T1/T2	18,886	20,429	10,000	0.0	0.0	-	-	-
	212		PERS PICKUP 6%	4,479	4,612	4,799	0.0	0.0	6,488	-	-
	216		PERS DISTRICT OPSPR	1,011	171	-	0.0	0.0	27,066	-	-
	220		SOC SEC ADMIN	5,728	5,801	6,088	0.0	0.0	8,272	-	-
	231		WRKRS COMP	273	230	271	0.0	0.0	413	-	-
	232		UNEMPLOY COMP	145	299	234	0.0	0.0	324	-	-
	233		PAID FAMILY MED LEAVE INS	-	-	267	0.0	0.0	433	-	-
	240		MEDICAL	11,118	11,601	12,096	0.0	0.0	23,825	-	-
	241		VISION	223	213	206	0.0	0.0	215	-	-
	243		DENTAL	524	526	532	0.0	0.0	2,569	-	-
	245		LIFE INSURANCE	214	183	320	0.0	0.0	353	-	-
	290		OTHER BENEFIT COSTS	450	450	448	0.0	0.0	900	-	-
	342		OUT-DIST TRAVEL	339	-	-	0.0	0.0	-	-	-
	351		TELEPHONE	624	208	-	0.0	0.0	-	-	-
	410		CONSUMABLE SUPPLIES	77	-	-	0.0	0.0	-	-	-
	480		COMPUTER HDW	-	400	-	0.0	0.0	-	-	-
			<b>Total Function 2211</b>	<b>119,145</b>	<b>121,536</b>	<b>114,785</b>			<b>178,094</b>	-	-
2240	137		EXTRA DUTY/HOURLY	204	9,144	250	0.0	0.0	-	-	-
	210		PERS DISTRICT T1/T2	8	220	-	0.0	0.0	-	-	-
	212		PERS PICKUP 6%	10	515	25	0.0	0.0	-	-	-
	216		PERS DISTRICT OPSPR	35	1,842	50	0.0	0.0	-	-	-
	220		SOC SEC ADMIN	15	696	50	0.0	0.0	-	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25	
252	2240	231	WRKRS COMP	1	28	10	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	0	35	10	0.0	0.0	-	-	-	
		233	PAID FAMILY MED LEAVE INS	-	-	10	0.0	0.0	-	-	-	
		341	IN-DIST TRAVEL	129	-	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	8,968	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	66	498	-	0.0	0.0	-	-	-	
				<b>468</b>	<b>21,946</b>	<b>405</b>						
	2520		690	GRANT INDIRECT CHG	67,719	69,480	72,298	0.0	0.0	73,744	-	-
				<b>Total Function 2520</b>	<b>67,719</b>	<b>69,480</b>	<b>72,298</b>			<b>73,744</b>		
	2542		324	RENTALS	933	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	171	-	-	0.0	0.0	-	-	-	
		520	BLDG ACQUISITION/IMPRVMT	14,976	-	-	0.0	0.0	-	-	-	
			<b>Total Function 2542</b>	<b>16,080</b>								
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	-	-	-	
			<b>Total Function 2660</b>	<b>318</b>								
<b>Total Fund 252</b>			<b>1,745,372</b>	<b>1,838,965</b>	<b>1,892,624</b>				<b>1,970,362</b>	<b>0</b>	<b>0</b>	



# FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 Budget

## 254 CARES II / ESSER II (History Only)

### 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:

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
254	R3299	RESTR GRANTS OTHER	-	5,283	-	-	-	-

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
254	R4500	RESTR REV FED GOV TO STAT	1,938,685	3,656,576	1,244,131	-	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
254	R5400	RESOURCES BEG FUND BAL	-	314,300	-	-	-	-
<b>254</b>			<b>1,938,685</b>	<b>3,976,159</b>	<b>1,244,131</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Functions by Account Code**  
Budget 2024-25

Print Date: 4/23/24

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
254	1111	460	NONCONSUM ITEMS	1,739	-	-	0.0	0.0	-	-	-
			<b>Total Function 1111</b>	<b>1,739</b>	-	-	-	-	-	-	-
	1132	460	NONCONSUM ITEMS	400	-	-	0.0	0.0	-	-	-
			<b>Total Function 1132</b>	<b>400</b>	-	-	-	-	-	-	-
1283	111		LIC SALARIES	-	361,309	41,548	0.0	0.0	-	-	-
	112		CLASS SALARIES	-	98,526	23,519	0.0	0.0	-	-	-
	133		STIPEND-TOP OF SCALE	-	320	-	0.0	0.0	-	-	-
	137		EXTRA DUTY/HOURLY	-	6,220	570	0.0	0.0	-	-	-
	210		PERS DISTRICT T1/T2	-	46,805	17,630	0.0	0.0	-	-	-
	212		PERS PICKUP 6%	-	26,533	6,493	0.0	0.0	-	-	-
	216		PERS DISTRICT OPSPR	-	63,512	11,255	0.0	0.0	-	-	-
	220		SOC SEC ADMIN	-	32,210	8,105	0.0	0.0	-	-	-
	231		WRKRS COMP	-	1,318	382	0.0	0.0	-	-	-
	232		UNEMPLOY COMP	-	1,736	318	0.0	0.0	-	-	-
	233		PAID FAMILY MED LEAVE INS	-	-	239	0.0	0.0	-	-	-
	240		MEDICAL	-	100,202	9,428	0.0	0.0	-	-	-
	241		VISION	-	3,362	197	0.0	0.0	-	-	-
	242		DISABILITY	-	755	57	0.0	0.0	-	-	-
	243		DENTAL	-	13,197	798	0.0	0.0	-	-	-
	311		INSTRUCTION SERVICES	-	22,957	-	0.0	0.0	-	-	-
	322		REPAIR & MAINT SERVICE	-	1,681	-	0.0	0.0	-	-	-
	324		RENTALS	-	534	-	0.0	0.0	-	-	-
	351		TELEPHONE	-	4,539	-	0.0	0.0	-	-	-
	353		POSTAGE	-	2,630	-	0.0	0.0	-	-	-
	390		OTH GEN PROF TECH SRVS	-	506,074	-	0.0	0.0	-	-	-
	392		OTHR SERVICES - PHOTOCOPY	-	7,037	-	0.0	0.0	-	-	-
	410		CONSUMABLE SUPPLIES	-	21,431	-	0.0	0.0	-	-	-
	413		FOOD SUPPLIES	-	2,024	-	0.0	0.0	-	-	-
	420		TEXTBOOKS - NEW	-	854	-	0.0	0.0	-	-	-
	460		NONCONSUM ITEMS	-	4,706	-	0.0	0.0	-	-	-
	640		DUES AND FEES	-	3,371	-	0.0	0.0	-	-	-
			<b>Total Function 1283</b>	-	<b>1,333,843</b>	<b>120,540</b>	-	-	-	-	-

**Functions by Account Code**  
Budget 2024-25

Print Date: 4/23/24

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
254	1285	111	LIC SALARIES	-	255,814	-	0.0	0.0	-	-	-		
		133	STIPEND-TOP OF SCALE	-	4,000	-	0.0	0.0	-	-	-		
		137	EXTRA DUTY/HOURLY	-	31	-	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	-	46,222	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	15,591	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	-	20,772	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	-	18,947	-	0.0	0.0	-	-	-		
		231	WRKRS COMP	-	758	-	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	-	1,023	-	0.0	0.0	-	-	-		
		240	MEDICAL	-	61,496	-	0.0	0.0	-	-	-		
		241	VISION	-	2,524	-	0.0	0.0	-	-	-		
		242	DISABILITY	-	575	-	0.0	0.0	-	-	-		
		243	DENTAL	-	4,878	-	0.0	0.0	-	-	-		
		311	INSTRUCTION SERVICES	45,629	-	-	-	0.0	0.0	-	-	-	
		324	RENTALS	-	5,400	-	0.0	0.0	-	-	-		
		342	OUT-DIST TRAVEL	-	3,064	-	0.0	0.0	-	-	-		
		389	OTHER NON-INSTR PROF/TECH	-	100	-	0.0	0.0	-	-	-		
		390	OTH GEN PROF TECH SRVS	-	23	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	-	889	-	0.0	0.0	-	-	-		
		413	FOOD SUPPLIES	-	38	-	0.0	0.0	-	-	-		
		420	TEXTBOOKS - NEW	-	157,805	-	0.0	0.0	-	-	-		
		460	NONCONSUM ITEMS	-	160	-	0.0	0.0	-	-	-		
		640	DUES AND FEES	-	150	-	0.0	0.0	-	-	-		
					<b>Total Function 1285</b>	<b>45,629</b>	<b>600,260</b>	-	-	-	-	-	-
		1291		111	LIC SALARIES	-	-	3,690	0.0	0.0	-	-	-
240	MEDICAL			-	-	11,188	0.0	0.0	-	-	-		
241	VISION			-	-	23	0.0	0.0	-	-	-		
242	DISABILITY			-	-	8	0.0	0.0	-	-	-		
243	DENTAL			-	-	68	0.0	0.0	-	-	-		
			<b>Total Function 1291</b>	-	-	<b>14,976</b>	-	-	-	-	-		
1490		119	SUMMER EMPLOYEES	-	-	19,088	0.0	0.0	-	-	-		
			<b>Total Function 1490</b>	-	-	<b>19,088</b>	-	-	-	-	-		

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code  
Budget 2024-25

Print Date: 4/23/24

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
254	2410	112	CLASS SALARIES	-	74,692	-	0.0	0.0	-	-	-		
		113	ADMINISTRATORS	-	131,466	33,949	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	-	35,514	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	11,175	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	-	12,781	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	-	15,636	-	0.0	0.0	-	-	-		
		231	WRKRS COMP	-	619	-	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	-	824	-	0.0	0.0	-	-	-		
		240	MEDICAL	-	46,858	-	0.0	0.0	-	-	-		
		241	VISION	-	861	129	0.0	0.0	-	-	-		
		243	DENTAL	-	2,628	331	0.0	0.0	-	-	-		
		245	LIFE INSURANCE	-	-325	261	0.0	0.0	-	-	-		
		246	HRA (HLTH REIMBURSEMENT)	-	1,784	-	0.0	0.0	-	-	-		
		290	OTHER BENEFIT COSTS	-	900	225	0.0	0.0	-	-	-		
		640	DUES AND FEES	-	1,290	-	0.0	0.0	-	-	-		
					<b>Total Function 2410</b>	-	<b>336,704</b>	<b>34,895</b>					
		2520	690		GRANT INDIRECT CHG	82,274	-	-	0.0	0.0	-	-	-
					<b>Total Function 2520</b>	<b>82,274</b>	-	-					
		2543	530		GROUNDS IMPROVEMENT	168,979	-	-	0.0	0.0	-	-	-
					<b>Total Function 2543</b>	<b>168,979</b>	-	-					
2550		136	EXTRA BUS TRIPS	-	85	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	5	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	-	20	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	-	6	-	0.0	0.0	-	-	-		
		231	WRKRS COMP	-	2	-	0.0	0.0	-	-	-		
232	UNEMPLOY COMP	-	0	-	0.0	0.0	-	-	-				
			<b>Total Function 2550</b>	-	<b>119</b>	-							
2660		470	COMPUTER SOFTWR	15,410	16,949	-	0.0	0.0	-	-	-		
		480	COMPUTER HDW	533,194	20,910	-	0.0	0.0	-	-	-		
		541	INITIAL ADDTL EQUIP	3,675	-	-	0.0	0.0	-	-	-		
		542	REPLACEMENT EQUIP	3,675	-	-	0.0	0.0	-	-	-		
			<b>Total Function 2660</b>	<b>555,953</b>	<b>37,859</b>	-							

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
254	4150	112	CLASS SALARIES	114,278	191,955	1,062	0.0	0.0	-	-	-
		114	MGR CLASSIFIED	16,862	24,258	-	0.2	0.0	-	-	-
		210	PERS DISTRICT T1/T2	209	287	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	7,878	12,969	64	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	30,961	51,017	266	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	9,978	16,395	81	0.0	0.0	-	-	-
		231	WRKRS COMP	4,450	6,286	34	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	261	857	3	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	0	0.0	0.0	-	-	-
		240	MEDICAL	3,627	4,952	-	0.0	0.0	-	-	-
		241	VISION	119	151	-	0.0	0.0	-	-	-
		243	DENTAL	193	378	-	0.0	0.0	-	-	-
		244	HEALTH SAVINGS PLAN	64	86	-	0.0	0.0	-	-	-
		245	LIFE INSURANCE	85	82	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	169	225	-	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	-	90	-	0.0	0.0	-	-	-
		324	RENTALS	4,614	129	6,754	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	39,549	309,420	18,526	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	36	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	746	115,212	4,550	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	9,918	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	817,239	869,113	963,822	0.0	0.0	-	-	-
		530	GROUPS IMPROVEMENT	3,821	43,851	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	-	12	-	0.0	0.0	-	-	-
		620	INTEREST	-	-	4	0.0	0.0	-	-	-
		640	DUES AND FEES	21,726	3,046	42,263	0.0	0.0	-	-	-
		659	OTHR INS/JUDGEMENTS	6,880	6,547	17,203	0.0	0.0	-	-	-
		670	TAXES/LICENSES	-	103	-	0.0	0.0	-	-	-
			<b>Total Function 4150</b>	<b>1,083,710</b>	<b>1,667,374</b>	<b>1,054,632</b>			<b>0</b>	<b>0</b>	<b>0</b>
			<b>Total Fund 254</b>	<b>1,938,685</b>	<b>3,976,159</b>	<b>1,244,131</b>			<b>0</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 255 ESSER – Summer School (History Only)

### 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:

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
255	R3299	RESTR GRANTS OTHER	212,101	308,057	-	-	-	-
<b>255</b>			<b>212,101</b>	<b>308,057</b>	-	-	-	-



Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
255	1410	119	SUMMER EMPLOYEES	10,992	120,328	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	418	4,332	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	606	7,152	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	2,025	24,445	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	839	9,196	-	0.0	0.0	-	-	-
		231	WRKRS COMP	47	374	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	20	471	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	917	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	-	37,649	-	0.0	0.0	-	-	-
		324	RENTALS	-	128	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	42,108	147	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	23,327	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	281	-	0.0	0.0	-	-	-
					<b>Total Function 1410</b>	<b>57,054</b>	<b>228,746</b>				
1420		119	SUMMER EMPLOYEES	23,222	6,241	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	1,772	459	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,393	374	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	3,942	1,075	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	1,770	477	-	0.0	0.0	-	-	-
		231	WRKRS COMP	96	19	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	45	25	-	0.0	0.0	-	-	-
		324	RENTALS	-	128	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	773	-	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	48	-	-	0.0	0.0	-	-	-
460	NONCONSUM ITEMS	282	5,671	-	0.0	0.0	-	-	-		
640	DUES AND FEES	-	281	-	0.0	0.0	-	-	-		
			<b>Total Function 1420</b>	<b>33,344</b>	<b>14,749</b>						
1430		119	SUMMER EMPLOYEES	78,577	33,700	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	3,695	1,348	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	4,715	2,022	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	15,372	6,802	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	6,010	2,575	-	0.0	0.0	-	-	-

Functions by Account Code  
Budget 2024-25

Print Date: 4/23/24

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
255	1430	231	WRKRS COMP	328	102	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	154	131	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	70	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	1,125	-	0.0	0.0	-	-	-
			<b>Total Function 1430</b>	<b>108,920</b>	<b>47,804</b>	-	0.0	0.0	-	-	-
2520		690	GRANT INDIRECT CHG	6,531	4,902	-	0.0	0.0	-	-	-
			<b>Total Function 2520</b>	<b>6,531</b>	<b>4,902</b>	-	0.0	0.0	-	-	-
2550		119	SUMMER EMPLOYEES	4,668	8,890	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	242	441	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	955	1,780	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	357	680	-	0.0	0.0	-	-	-
		231	WRKRS COMP	20	29	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	9	36	-	0.0	0.0	-	-	-
			<b>Total Function 2550</b>	<b>6,251</b>	<b>11,855</b>	-	0.0	0.0	-	-	-
<b>Total Fund 255</b>			<b>212,101</b>	<b>308,057</b>	<b>0</b>			<b>0</b>		<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 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:

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
256	R1510	INTEREST ON INVESTMENTS	26	7	712	-	-	-

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
256	R3299	RESTR GRANTS OTHER	-	-	211,829	-	-	-

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
256	R4500	RESTR REV FED GOV TO STAT	4,517,863	4,674,464	6,962,959	251,575	-	-
<b>256</b>			<b>4,517,889</b>	<b>4,674,471</b>	<b>7,175,500</b>	<b>251,575</b>	<b>-</b>	<b>-</b>

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
256	1111	111	LIC SALARIES	140,102	19,974	-	7.8	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	23,459	13,322	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	9,699	515	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	4,218	1,962	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	15,583	7,302	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	11,973	2,513	-	0.0	0.0	-	-	-
		231	WRKRS COMP	558	99	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	325	132	-	0.0	0.0	-	-	-
		240	MEDICAL	19,834	-	-	0.0	0.0	-	-	-
		241	VISION	746	-	-	0.0	0.0	-	-	-
		242	DISABILITY	204	43	-	0.0	0.0	-	-	-
		243	DENTAL	2,251	-	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	4,576	7,029	-	0.0	0.0	-	-	-
		273	POST RETIREMENT DENTAL	373	559	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	-	26,471	-	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	-	800	-	0.0	0.0	-	-	-
		351	TELEPHONE	7,180	-9	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	121,858	26,716	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	823	117	-	0.0	0.0	-	-	-
		420	TEXTBOOKS - NEW	-	180,360	397	0.0	0.0	-	-	-
		421	TEXTBOOKS - TCHR MANUALS	-	6,171	1,731	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	9,285	18,500	-	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	18,050	27,225	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	106,858	145,750	-	0.0	0.0	-	-	-
		<b>Total Function 1111</b>				<b>497,955</b>	<b>485,551</b>	<b>2,129</b>			
1121		111	LIC SALARIES	29,644	19,974	-	0.2	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	4,620	2,778	-	0.2	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	8	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	634	1,340	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	2,506	5,289	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	2,407	1,738	-	0.0	0.0	-	-	-
231	WRKRS COMP	119	67	-	0.0	0.0	-	-	-		

**Functions by Account Code**  
Budget 2024-25

Print Date: 4/23/24

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
256	1121	232	UNEMPLOY COMP	68	91	-	0.0	0.0	-	-	-		
		240	MEDICAL	10,451	-	-	0.0	0.0	-	-	-		
		241	VISION	324	-	-	0.0	0.0	-	-	-		
		242	DISABILITY	53	43	-	0.0	0.0	-	-	-		
		243	DENTAL	1,100	-	-	0.0	0.0	-	-	-		
		311	INSTRUCTION SERVICES	-	8,006	-	0.0	0.0	-	-	-		
		318	PROF & IMPR NON-INSTR	-	200	-	0.0	0.0	-	-	-		
		351	TELEPHONE	1,676	708	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	82,644	-	-	0.0	0.0	-	-	-		
		420	TEXTBOOKS - NEW	-	199,516	4,203	0.0	0.0	-	-	-		
		421	TEXTBOOKS - TCHR MANUALS	-	7,005	483	0.0	0.0	-	-	-		
				<b>Total Function 1121</b>	<b>136,248</b>	<b>246,761</b>	<b>4,685</b>						
		1131	1131	111	LIC SALARIES	68,644	40,324	-	0.5	0.0	-	-	-
				133	STIPEND-TOP OF SCALE	-	500	-	0.0	0.0	-	-	-
137	EXTRA DUTY/HOURLY			27,315	1,670	-	0.0	0.0	-	-	-		
210	PERS DISTRICT T1/T2			10,613	10,908	-	0.0	0.0	-	-	-		
212	PERS PICKUP 6%			1,985	98	-	0.0	0.0	-	-	-		
216	PERS DISTRICT OPSPR			6,038	389	-	0.0	0.0	-	-	-		
220	SOC SEC ADMIN			7,223	3,170	-	0.0	0.0	-	-	-		
231	WRKRS COMP			329	125	-	0.0	0.0	-	-	-		
232	UNEMPLOY COMP			190	166	-	0.0	0.0	-	-	-		
240	MEDICAL			3,833	2,241	-	0.0	0.0	-	-	-		
241	VISION			161	181	-	0.0	0.0	-	-	-		
242	DISABILITY			63	52	-	0.0	0.0	-	-	-		
243	DENTAL			497	1,029	-	0.0	0.0	-	-	-		
270	POST RETIREMENT MEDICAL			4,576	7,029	-	0.0	0.0	-	-	-		
273	POST RETIREMNT DENTAL			373	559	-	0.0	0.0	-	-	-		
311	INSTRUCTION SERVICES			-	13,461	-	0.0	0.0	-	-	-		
318	PROF & IMPR NON-INSTR			-	333	-	0.0	0.0	-	-	-		
351	TELEPHONE	4,417	1,557	2,380	0.0	0.0	-	-	-				
370	TUITION	24,400	-	-	0.0	0.0	-	-	-				
410	CONSUMABLE SUPPLIES	194,750	-	-	0.0	0.0	-	-	-				



Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
256	2240	232	UNEMPLOY COMP	-	0	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	1,685	-	0.0	0.0	-	-	-
					<b>1,716</b>						
	2520	690	GRANT INDIRECT CHG	162,457	-	-	0.0	0.0	-	-	-
			<b>Total Function 2520</b>	<b>162,457</b>	-	-					
	2543	383	ARCH/ENG SERVICES	21,350	-	-	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	1,596,788	1,054,264	209,241	0.0	0.0	-	-	-
		620	INTEREST	26	256	-	0.0	0.0	-	-	-
			<b>Total Function 2543</b>	<b>1,618,164</b>	<b>1,054,520</b>	<b>209,241</b>					
	2544	460	NONCONSUM ITEMS	7,557	-	-	0.0	0.0	-	-	-
			<b>Total Function 2544</b>	<b>7,557</b>	-	-					
	2649	190	OTHER SALARIES	413,066	225,967	-	0.0	0.0	-	-	-
210		PERS DISTRICT T1/T2	25,164	15,766	-	0.0	0.0	-	-	-	
212		PERS PICKUP 6%	21,963	12,327	-	0.0	0.0	-	-	-	
216		PERS DISTRICT OPSPR	66,499	36,490	-	0.0	0.0	-	-	-	
220		SOC SEC ADMIN	31,600	15,832	-	0.0	0.0	-	-	-	
231		WRKRS COMP	1,577	631	-	0.0	0.0	-	-	-	
2660	232	UNEMPLOY COMP	713	844	-	0.0	0.0	-	-	-	
		<b>Total Function 2649</b>	<b>560,582</b>	<b>307,856</b>							
4150	351	TELEPHONE	302	-	-	0.0	0.0	-	-	-	
	470	COMPUTER SOFTWARE	3,598	14,394	-	0.0	0.0	-	-	-	
	480	COMPUTER HDW	-	159,566	-	0.0	0.0	-	-	-	
	542	REPLACEMENT EQUIP	9,202	-	-	0.0	0.0	-	-	-	
	550	DEPREC TECH EQUIP	169,430	-	-	0.0	0.0	-	-	-	
		<b>Total Function 2660</b>	<b>182,533</b>	<b>173,960</b>							
231	112	CLASS SALARIES	45,984	84,655	9,488	0.0	0.0	-	-	-	
	210	PERS DISTRICT T1/T2	2,889	3,681	381	0.0	0.0	-	-	-	
	212	PERS PICKUP 6%	2,759	5,079	567	0.0	0.0	-	-	-	
	216	PERS DISTRICT OPSPR	8,353	16,826	2,021	0.0	0.0	-	-	-	
	220	SOC SEC ADMIN	3,501	6,449	718	0.0	0.0	-	-	-	
	231	WRKRS COMP	882	1,687	220	0.0	0.0	-	-	-	
232	UNEMPLOY COMP	91	338	28	0.0	0.0	-	-	-		



Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
256	4150	233	PAID FAMILY MED LEAVE INS	-	-	8	0.0	0.0	-	-	-
		324	RENTALS	-	2,404	-	0.0	0.0	-	-	-
		328	GARBAGE	-	143	-	0.0	0.0	-	-	-
		354	ADVERTISING	-	974	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	131,486	408,806	183,484	0.0	0.0	-	-	-
		389	OTHER NON-INSTR PROF/TECH	-	750	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	5,076	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	2,448	10,741	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	626,622	1,097,614	6,464,493	0.0	0.0	251,575	-	-
		530	GROUNDS IMPROVEMENT	-	48,140	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	11,156	358,165	10,000	0.0	0.0	-	-	-
		620	INTEREST	-	46	456	0.0	0.0	-	-	-
		640	DUES AND FEES	-	2,928	56,150	0.0	0.0	-	-	-
		659	OTHR INS/JUDGEMENTS	-	-	22,177	0.0	0.0	-	-	-
			<b>Total Function 4150</b>	<b>838,798</b>	<b>2,041,131</b>	<b>6,760,932</b>			<b>251,575</b>	<b>-</b>	<b>-</b>
			<b>Total Fund 256</b>	<b>4,517,889</b>	<b>4,674,471</b>	<b>7,175,500</b>			<b>251,575</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 257 ODE Education Staff Retention and Recruitment Grants (History Only)

### 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.

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
257	R3990	MISC STATE FUNDS	-	969,724	-	-	-	-
<b>257</b>			-	<b>969,724</b>	-	-	-	-

**Functions by Account Code**  
Budget 2024-25

Print Date: 4/23/24

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
257	1111	111	LIC SALARIES	-	171,014	-	0.0	0.0	-	-	-		
		133	STIPEND-TOP OF SCALE	-	1,300	-	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	-	23,368	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	1,272	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	-	15,089	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	-	13,074	-	0.0	0.0	-	-	-		
		231	WRKRS COMP	-	503	-	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	-	689	-	0.0	0.0	-	-	-		
		242	DISABILITY	-	201	-	0.0	0.0	-	-	-		
		270	POST RETIREMENT MEDICAL	-	6,054	-	0.0	0.0	-	-	-		
		273	POST RETIREMENT DENTAL	-	1,360	-	0.0	0.0	-	-	-		
		318	PROF & IMPR NON-INSTR	-	5,425	-	0.0	0.0	-	-	-		
		341	IN-DIST TRAVEL	-	6,519	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	-	7,750	-	0.0	0.0	-	-	-		
		640	DUES AND FEES	-	197	-	0.0	0.0	-	-	-		
		670	TAXES/LICENSES	-	5,597	-	0.0	0.0	-	-	-		
					<b>Total Function 1111</b>	-	<b>259,412</b>	-	0.0	0.0	-	-	-
		1121		318	PROF & IMPR NON-INSTR	-	1,365	-	0.0	0.0	-	-	-
				410	CONSUMABLE SUPPLIES	-	2,291	-	0.0	0.0	-	-	-
				460	NONCONSUM ITEMS	-	79	-	0.0	0.0	-	-	-
				670	TAXES/LICENSES	-	600	-	0.0	0.0	-	-	-
					<b>Total Function 1121</b>	-	<b>4,335</b>	-	0.0	0.0	-	-	-
1131		132	STIPEND-REMOTE LOCATION	-	1,000	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	-	76	-	0.0	0.0	-	-	-		
		231	WRKRS COMP	-	3	-	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	-	4	-	0.0	0.0	-	-	-		
		318	PROF & IMPR NON-INSTR	-	1,875	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	-	2,502	-	0.0	0.0	-	-	-		
		640	DUES AND FEES	-	197	-	0.0	0.0	-	-	-		
670	TAXES/LICENSES	-	3,586	-	0.0	0.0	-	-	-				
	<b>Total Function 1131</b>	-	<b>9,244</b>	-	0.0	0.0	-	-	-				

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
257	1250	318	PROF & IMPR NON-INSTR	-	2,000	-	0.0	0.0	-	-	-
			<b>Total Function 1250</b>	-	<b>2,000</b>	-	-	-	-	-	-
	2130	410	CONSUMABLE SUPPLIES	-	592	-	0.0	0.0	-	-	-
			<b>Total Function 2130</b>	-	<b>592</b>	-	-	-	-	-	-
	2240		111 LIC SALARIES	-	45,248	-	0.0	0.0	-	-	-
			121 SUB LICENSED	-	25	-	0.0	0.0	-	-	-
			137 EXTRA DUTY/HOURLY	-	57,755	-	0.0	0.0	-	-	-
			151 CATERING EXTRA DUTY	-	744	-	0.0	0.0	-	-	-
			210 PERS DISTRICT T1/T2	-	1,667	-	0.0	0.0	-	-	-
			212 PERS PICKUP 6%	-	4,954	-	0.0	0.0	-	-	-
			216 PERS DISTRICT OPSPR	-	18,864	-	0.0	0.0	-	-	-
			220 SOC SEC ADMIN	-	8,023	-	0.0	0.0	-	-	-
			231 WRKRS COMP	-	311	-	0.0	0.0	-	-	-
			232 UNEMPLOY COMP	-	408	-	0.0	0.0	-	-	-
			240 MEDICAL	-	10,529	-	0.0	0.0	-	-	-
			241 VISION	-	460	-	0.0	0.0	-	-	-
			242 DISABILITY	-	109	-	0.0	0.0	-	-	-
	243 DENTAL	-	1,377	-	0.0	0.0	-	-	-		
	310	INST/PROF/TECH SERVICES	INST/PROF/TECH SERVICES	-	6,130	-	0.0	0.0	-	-	-
			<b>Total Function 310</b>	-	<b>6,130</b>	-	-	-	-	-	-
	311	INSTRUCTION SERVICES	INSTRUCTION SERVICES	-	48,814	-	0.0	0.0	-	-	-
			<b>Total Function 311</b>	-	<b>48,814</b>	-	-	-	-	-	-
	318	PROF & IMPR NON-INSTR	PROF & IMPR NON-INSTR	-	7,500	-	0.0	0.0	-	-	-
			<b>Total Function 318</b>	-	<b>7,500</b>	-	-	-	-	-	-
	341	IN-DIST TRAVEL	IN-DIST TRAVEL	-	8,385	-	0.0	0.0	-	-	-
<b>Total Function 341</b>			-	<b>8,385</b>	-	-	-	-	-	-	
410	CONSUMABLE SUPPLIES	CONSUMABLE SUPPLIES	-	5,115	-	0.0	0.0	-	-	-	
		<b>Total Function 410</b>	-	<b>5,115</b>	-	-	-	-	-	-	
640	DUES AND FEES	DUES AND FEES	-	11,800	-	0.0	0.0	-	-	-	
		<b>Total Function 640</b>	-	<b>11,800</b>	-	-	-	-	-	-	
2649	OTHER SALARIES	<b>Total Function 2240</b>	-	<b>238,218</b>	-	-	-	-	-	-	
		OTHER SALARIES	-	329,721	-	0.0	0.0	-	-	-	
210	PERS DISTRICT T1/T2	PERS DISTRICT T1/T2	-	27,473	-	0.0	0.0	-	-	-	
		<b>Total Function 210</b>	-	<b>27,473</b>	-	-	-	-	-	-	
212	PERS PICKUP 6%	PERS PICKUP 6%	-	18,826	-	0.0	0.0	-	-	-	
		<b>Total Function 212</b>	-	<b>18,826</b>	-	-	-	-	-	-	
216	PERS DISTRICT OPSPR	PERS DISTRICT OPSPR	-	52,080	-	0.0	0.0	-	-	-	
		<b>Total Function 216</b>	-	<b>52,080</b>	-	-	-	-	-	-	
220	SOC SEC ADMIN	SOC SEC ADMIN	-	25,441	-	0.0	0.0	-	-	-	
		<b>Total Function 220</b>	-	<b>25,441</b>	-	-	-	-	-	-	
231	WRKRS COMP	WRKRS COMP	-	1,009	-	0.0	0.0	-	-	-	
		<b>Total Function 231</b>	-	<b>1,009</b>	-	-	-	-	-	-	

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
257	2649	232	UNEMPLOY COMP	-	1,354	-	0.0	0.0	-	-	-
		244	HEALTH SAVINGS PLAN	-	18	-	0.0	0.0	-	-	-
<b>Total Function 2649</b>				-	<b>455,922</b>	-			-	-	-
<b>Total Fund 257</b>				<b>0</b>	<b>969,724</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
259	R1940	SVCS OTH LOCAL EDUCA AGEN	10,800	18,000	30,000	18,000	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
259	R5400	RESOURCES BEG FUND BAL	3,256	4,962	-	11,306	-	-
<b>259</b>			<b>14,056</b>	<b>22,962</b>	<b>30,000</b>	<b>29,306</b>	<b>-</b>	<b>-</b>



Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
259	2211	341	IN-DIST TRAVEL	94	56	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	9,000	15,000	30,000	0.0	0.0	29,306	-	-
			<b>Total Function 2211</b>	<b>9,094</b>	<b>15,056</b>	<b>30,000</b>			<b>29,306</b>		
	7000	820	RESERVED FOR NEXT YEAR	4,962	7,906	-	0.0	0.0	-	-	-
			<b>Total Function 7000</b>	<b>4,962</b>	<b>7,906</b>						
			<b>Total Fund 259</b>	<b>14,056</b>	<b>22,962</b>	<b>30,000</b>			<b>29,306</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
260	R4500	RESTR REV FED GOV TO STAT	4,162	2,833	53,500	29,368	-	-
<b>260</b>			<b>4,162</b>	<b>2,833</b>	<b>53,500</b>	<b>29,368</b>	<b>-</b>	<b>-</b>

**Functions by Account Code**  
Budget 2024-25

Print Date: 4/23/24

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
260	2119	310	INST/PROF/TECH SERVICES	-	-	15,000	0.0	0.0	18,246	-	-
		324	RENTALS	1,611	-	7,500	0.0	0.0	5,000	-	-
		389	OTHER NON-INSTR PROF/TECH	-	-	3,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	2,400	2,730	17,002	0.0	0.0	-	-	-
		640	DUES AND FEES	-	-	5,000	0.0	0.0	5,000	-	-
			<b>Total Function 2119</b>		<b>4,011</b>	<b>2,730</b>	<b>47,502</b>				<b>28,246</b>
2520	690		GRANT INDIRECT CHG	151	103	2,044	0.0	0.0	1,122	-	-
			<b>Total Function 2520</b>	<b>151</b>	<b>103</b>	<b>2,044</b>				<b>1,122</b>	<b>-</b>
2550	136		EXTRA BUS TRIPS	-	-	2,110	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	-	892	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	116	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	485	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	230	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	113	0.0	0.0	-	-	-
232	232		UNEMPLOY COMP	-	-	9	0.0	0.0	-	-	-
			<b>Total Function 2550</b>			<b>3,955</b>					
<b>Total Fund 260</b>			<b>4,162</b>	<b>2,833</b>	<b>53,500</b>				<b>29,368</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 261 Inflexion / makeSpace (History Only)

**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 activates.

**Special Notes:**

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
261	R4700	GRANT AID FED GOV INTER	2,878	-	-	-	-	-
<b>261</b>			<b>2,878</b>	-	-	-	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
261	2240	137	EXTRA DUTY/HOURLY	1,982	-	-	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	360	-	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	119	-	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	152	-	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	152	-	-	0.0	0.0	-	-	-		
		231	WRKRS COMP	6	-	-	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	4	-	-	0.0	0.0	-	-	-		
		<b>Total Function 2240</b>			<b>2,774</b>	<b>-</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
		2520	690	GRANT INDIRECT CHG	104	-	-	0.0	0.0	-	-	-	-
				<b>Total Function 2520</b>	<b>104</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund 261</b>				<b>2,878</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 262 Oregon State University Smile Grant

**Fund Description:**

College connection opportunities for Chiloquin students.

**Special Notes:**



**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021+22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
262	R3940	SMILE	2,400	2,500	5,000	4,775	-	-
<b>262</b>			<b>2,400</b>	<b>2,500</b>	<b>5,000</b>	<b>4,775</b>	<b>-</b>	<b>-</b>

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
262	1111	149	STIPEND-SMILE	1,741	-	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	104	-	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	413	-	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	133	-	-	0.0	0.0	-	-	-		
		231	WRKRS COMP	6	-	-	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	3	-	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	-	357	-	0.0	0.0	-	-	-		
			<b>Total Function 1111</b>		<b>2,400</b>	<b>357</b>	<b>63</b>						
		1113		149	STIPEND-SMILE	-	850	3,502	0.0	0.0	3,400	-	-
				212	PERS PICKUP 6%	-	204	210	0.0	0.0	204	-	-
216	PERS DISTRICT OPSPR			-	806	877	0.0	0.0	851	-	-		
220	SOC SEC ADMIN			-	260	268	0.0	0.0	260	-	-		
231	WRKRS COMP			-	11	38	0.0	0.0	36	-	-		
232	UNEMPLOY COMP			-	12	35	0.0	0.0	10	-	-		
233	PAID FAMILY MED LEAVE INS			-	-	7	0.0	0.0	14	-	-		
	<b>Total Function 1113</b>				<b>2,143</b>	<b>2,500</b>	<b>4,937</b>			<b>4,775</b>		<b>0</b>	
<b>Total Fund 262</b>			<b>2,400</b>	<b>2,500</b>	<b>5,000</b>			<b>4,775</b>		<b>0</b>			

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
263	R4300	RESTRICT REV FED GOV	52,392	-	-	-	-	-
<b>263</b>			<b>52,392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
263	2520	690	GRANT INDIRECT CHG	2,103	-	-	0.0	0.0	-	-	-
			<b>Total Function 2520</b>	<b>2,103</b>	-	-	0.0	0.0	-	-	-
	3100	112	CLASS SALARIES	17,718	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,068	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	4,223	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	1,385	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	70	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	36	-	-	0.0	0.0	-	-	-
		241	VISION	500	-	-	0.0	0.0	-	-	-
		243	DENTAL	1,403	-	-	0.0	0.0	-	-	-
		324	RENTALS	460	-	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	163	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	91	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	1,475	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	2,790	-	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	36	-	-	0.0	0.0	-	-	-
		450	FOOD (FOOD SERV ONLY)	4,823	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	14,049	-	-	0.0	0.0	-	-	-
			<b>Total Function 3100</b>	<b>50,289</b>	-	-	0.0	0.0	-	-	-
			<b>Total Fund 263</b>	<b>52,392</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 264 CTE Revitalization

### Fund Description:

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

### Special Notes:

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
264	R3990	MISC STATE FUNDS	82,003	162,424	500,000	495,007	-	-
<b>264</b>			<b>82,003</b>	<b>162,424</b>	<b>500,000</b>	<b>495,007</b>	<b>-</b>	<b>-</b>

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
264	1131	310	INST/PROF/TECH SERVICES	-	-	8,000	0.0	0.0	8,000	-	-		
		410	CONSUMABLE SUPPLIES	-	826	21,000	0.0	0.0	21,000	-	-		
		460	NONCONSUM ITEMS	16,573	59,849	125,450	0.0	0.0	120,457	-	-		
		470	COMPUTER SOFTWR	-	-	1,000	0.0	0.0	1,000	-	-		
		480	COMPUTER HDW	62,459	34,278	15,000	0.0	0.0	15,000	-	-		
		520	BLDG ACQUISITION/IMPRVMT	-	-	307,500	0.0	0.0	307,500	-	-		
		541	INITIAL ADDTL EQUIP	-	55,554	-	0.0	0.0	-	-	-	-	
		690	GRANT INDIRECT CHG	-	-	22,050	0.0	0.0	-	-	-	-	
		<b>Total Function 1131</b>				<b>79,031</b>	<b>150,508</b>	<b>500,000</b>			<b>472,957</b>		
		2520	690	GRANT INDIRECT CHG	2,972	5,886	-	0.0	0.0	22,050	-	-	-
<b>Total Function 2520</b>				<b>2,972</b>	<b>5,886</b>				<b>22,050</b>				
2542		460	NONCONSUM ITEMS	-	71	-	0.0	0.0	-	-	-		
		520	BLDG ACQUISITION/IMPRVMT	-	5,958	-	0.0	0.0	-	-	-		
<b>Total Function 2542</b>					<b>6,030</b>								
<b>Total Fund 264</b>				<b>82,003</b>	<b>162,424</b>	<b>500,000</b>			<b>495,007</b>	<b>0</b>	<b>0</b>		



# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
265	R3990	MISC STATE FUNDS	49,061	83,120	70,829	111,655	-	-
<b>265</b>			<b>49,061</b>	<b>83,120</b>	<b>70,829</b>	<b>111,655</b>	<b>-</b>	<b>-</b>

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
265	1131	310	INST/PROF/TECH SERVICES	-	-	400	0.0	0.0	800	-	-
		410	CONSUMABLE SUPPLIES	13,666	18,000	35,901	0.0	0.0	66,245	-	-
	413	FOOD SUPPLIES	-	156	-	0.0	0.0	-	-	-	-
	460	NONCONSUM ITEMS	27,635	62,086	27,416	0.0	0.0	35,896	-	-	-
	541	INITIAL ADDTL EQUIP	5,995	-	-	0.0	0.0	-	-	-	-
	550	DEPREC TECH EQUIP	-	-	4,449	0.0	0.0	4,449	-	-	-
				<b>Total Function 1131</b>	<b>47,296</b>	<b>80,241</b>	<b>68,166</b>			<b>107,390</b>	
2520	690	GRANT INDIRECT CHG	1,765	2,879	2,663	0.0	0.0	4,265	-	-	-
		<b>Total Function 2520</b>	<b>1,765</b>	<b>2,879</b>	<b>2,663</b>			<b>4,265</b>			
			<b>Total Fund 265</b>	<b>49,061</b>	<b>83,120</b>	<b>70,829</b>			<b>111,655</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
266	R3299	RESTR GRANTS OTHER	55,762	18,040	65,961	36,000	-	-
<b>266</b>			<b>55,762</b>	<b>18,040</b>	<b>65,961</b>	<b>36,000</b>	<b>-</b>	<b>-</b>

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
266	2520	690	GRANT INDIRECT CHG	-	-	1,778	0.0	0.0	1,375	-	-
			<b>Total Function 2520</b>	-	-	<b>1,778</b>			<b>1,375</b>	-	-
	3100	410	CONSUMABLE SUPPLIES	-	3,662	2,890	0.0	0.0	3,500	-	-
		413	FOOD SUPPLIES	-	-	257	0.0	0.0	200	-	-
		450	FOOD (FOOD SERV ONLY)	55,782	14,378	60,827	0.0	0.0	30,925	-	-
		460	NONCONSUM ITEMS	-20	-	210	0.0	0.0	-	-	-
			<b>Total Function 3100</b>	<b>55,762</b>	<b>18,040</b>	<b>64,183</b>			<b>34,625</b>	-	-
			<b>Total Fund 266</b>	<b>55,762</b>	<b>18,040</b>	<b>65,961</b>			<b>36,000</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
268	R1510	INTEREST ON INVESTMENTS	65	257	420	565	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
268	R5400	RESOURCES BEG FUND BAL	14,282	14,347	14,604	15,167	-	-
<b>268</b>			<b>14,347</b>	<b>14,604</b>	<b>15,024</b>	<b>15,732</b>	-	-



Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
268	1121	410	CONSUMABLE SUPPLIES	-	-	2,676	0.0	0.0	2,676	-	-
			<b>Total Function 1121</b>	-	-	<b>2,676</b>			<b>2,676</b>	-	-
	1131	410	CONSUMABLE SUPPLIES	-	-	2,847	0.0	0.0	3,318	-	-
		460	NONCONSUM ITEMS	-	-	9,501	0.0	0.0	9,738	-	-
				<b>Total Function 1131</b>	-	-	<b>12,348</b>			<b>13,056</b>	-
	7000	820	RESERVED FOR NEXT YEAR	14,347	14,604	-	0.0	0.0	-	-	-
			<b>Total Function 7000</b>	<b>14,347</b>	<b>14,604</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Fund 268</b>			<b>14,347</b>	<b>14,604</b>	<b>15,024</b>			<b>15,732</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 269 Klamath County School District - Administrators Scholarship Fund

**Fund Description:**

Admin Scholarship Fund to help provide professional development for teachers and staff

**Special Notes:**

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
269	R1510	INTEREST ON INVESTMENTS	245	1,026	1,575	2,115	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
269	R5400	RESOURCES BEG FUND BAL	53,502	53,746	54,773	56,357	-	-
<b>269</b>			<b>53,746</b>	<b>54,773</b>	<b>56,347</b>	<b>58,472</b>	<b>-</b>	<b>-</b>

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
269	1131	374	OTHER TUITION	-	-	56,347	0.0	0.0	58,472	-	-
			<b>Total Function 1131</b>	-	-	<b>56,347</b>	0.0	0.0	<b>58,472</b>	-	-
	7000	820	RESERVED FOR NEXT YEAR	53,746	54,773	-	0.0	0.0	-	-	-
			<b>Total Function 7000</b>	<b>53,746</b>	<b>54,773</b>	-	-	-	-	-	-
<b>Total Fund 269</b>				<b>53,746</b>	<b>54,773</b>	<b>56,347</b>			<b>58,472</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
270	R4500	RESTR REV FED GOV TO STAT	9,021	1,471	136,588	120,025	-	-
<b>270</b>			<b>9,021</b>	<b>1,471</b>	<b>136,588</b>	<b>120,025</b>	<b>-</b>	<b>-</b>

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
270	1490	410	CONSUMABLE SUPPLIES	-	-	10,790	0.0	0.0	20,440	-	-
			<b>Total Function 1490</b>	-	-	<b>10,790</b>			<b>20,440</b>	-	-
	2110	410	CONSUMABLE SUPPLIES	5,608	-	-	0.0	0.0	-	-	-
			<b>Total Function 2110</b>	<b>5,608</b>	-	-			-	-	-
	2119	324	RENTALS	3,000	-	15,000	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	-	10,000	0.0	0.0	10,000	-	-
		389	OTHER NON-INSTR PROF/TECH	-	-	23,000	0.0	0.0	20,000	-	-
		390	OTH GEN PROF TECH SRVS	-	750	10,000	0.0	0.0	15,000	-	-
		410	CONSUMABLE SUPPLIES	86	-	55,000	0.0	0.0	20,000	-	-
		640	DUES AND FEES	-	375	-	0.0	0.0	2,500	-	-
			<b>Total Function 2119</b>	<b>3,086</b>	<b>1,125</b>	<b>113,000</b>			<b>67,500</b>	-	-
	2190	410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	2,500	-	-
			<b>Total Function 2190</b>	-	-	-			<b>2,500</b>	-	-
	2240	310	INST/PROF/TECH SERVICES	-	-	2,580	0.0	0.0	5,000	-	-
	342	OUT-DIST TRAVEL	-	-	5,000	0.0	0.0	20,000	-	-	
		<b>Total Function 2240</b>	-	-	<b>7,580</b>			<b>25,000</b>	-	-	
2520	690	GRANT INDIRECT CHG	327	346	5,218	0.0	0.0	4,585	-	-	
		<b>Total Function 2520</b>	<b>327</b>	<b>346</b>	<b>5,218</b>			<b>4,585</b>	-	-	
<b>Total Fund 270</b>			<b>9,021</b>	<b>1,471</b>	<b>136,588</b>			<b>120,025</b>	<b>0</b>	<b>0</b>	

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:



**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
271	R1920	CONTR/DON PRIVATE SOURCES	13,000	12,000	8,000	8,000	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
271	R5400	RESOURCES BEG FUND BAL	17,270	24,373	30,410	34,836	-	-
<b>271</b>			<b>30,270</b>	<b>36,373</b>	<b>38,410</b>	<b>42,836</b>	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25	
271	1131	343	STUDENT OUT-DIST-TRVL	218	-	-	0.0	0.0	14,336	-	-	
		410	CONSUMABLE SUPPLIES	367	939	7,500	0.0	0.0	7,500	-	-	
		413	FOOD SUPPLIES	338	92	-	0.0	0.0	500	-	-	
				<b>Total Function 1131</b>	<b>923</b>	<b>1,032</b>	<b>7,500</b>		<b>22,336</b>	<b>-</b>	<b>-</b>	
	2240		137	EXTRA DUTY/HOURLY	-	-	500	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	-	-	30	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	-	-	135	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	-	-	38	0.0	0.0	-	-	-
			231	WRKRS COMP	-	-	1	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	-	-	1	0.0	0.0	-	-	-
			233	PAID FAMILY MED LEAVE INS	-	-	1	0.0	0.0	-	-	-
			311	INSTRUCTION SERVICES	-	-	500	0.0	0.0	500	-	-
			342	OUT-DIST TRAVEL	4,638	4,932	29,704	0.0	0.0	20,000	-	-
410			CONSUMABLE SUPPLIES	32	-	-	0.0	0.0	-	-	-	
7000		413	FOOD SUPPLIES	304	-	-	0.0	0.0	-	-	-	
			<b>Total Function 2240</b>	<b>4,974</b>	<b>4,932</b>	<b>30,910</b>			<b>20,500</b>	<b>-</b>	<b>-</b>	
		820	RESERVED FOR NEXT YEAR	24,373	30,410	-	0.0	0.0	-	-	-	
			<b>Total Function 7000</b>	<b>24,373</b>	<b>30,410</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total Fund 271</b>			<b>30,270</b>	<b>36,373</b>	<b>38,410</b>			<b>42,836</b>	<b>0</b>	<b>0</b>		

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:**

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
272	R1920	CONTR/DON PRIVATE SOURCES	6,900	6,700	4,600	6,700	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
272	R5400	RESOURCES BEG FUND BAL	3,782	6,057	7,424	12,700	-	-
<b>272</b>			<b>10,682</b>	<b>12,757</b>	<b>12,024</b>	<b>19,400</b>	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25	
272	1131	140	STIPEND-ADVISORS	-	2,300	-	0.0	0.0	2,300	-	-	
		147	STIPEND-TEAM LEADER	3,299	-	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	438	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	198	138	-	0.0	0.0	138	-	-	
		216	PERS DISTRICT OPSPR	396	546	-	0.0	0.0	576	-	-	
		220	SOC SEC ADMIN	252	176	-	0.0	0.0	176	-	-	
		231	WRKRS COMP	11	7	-	0.0	0.0	8	-	-	
		232	UNEMPLOY COMP	6	9	-	0.0	0.0	7	-	-	
		233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	9	-	-	
		413	FOOD SUPPLIES	24	-	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	2,157	-	0.0	0.0	-	-	-	
				<b>Total Function 1131</b>	<b>4,624</b>	<b>5,333</b>	-	-	-	<b>3,214</b>	-	-
		1132	410	CONSUMABLE SUPPLIES	-	-	12,024	0.0	0.0	16,186	-	-
				<b>Total Function 1132</b>	<b>-</b>	<b>-</b>	<b>12,024</b>	<b>-</b>	<b>-</b>	<b>16,186</b>	<b>-</b>	<b>-</b>
7000	820	RESERVED FOR NEXT YEAR	6,057	7,424	-	0.0	0.0	-	-	-		
		<b>Total Function 7000</b>	<b>6,057</b>	<b>7,424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total Fund 272</b>			<b>10,682</b>	<b>12,757</b>	<b>12,024</b>			<b>19,400</b>	<b>0</b>	<b>0</b>		

# FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 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:**

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
273	R5200	INTERFUND TRANSFERS	27,382	100,000	30,680	100,000	-	-
	R5400	RESOURCES BEG FUND BAL	50,000	50,000	69,320	32,116	-	-
<b>273</b>			<b>77,382</b>	<b>150,000</b>	<b>100,000</b>	<b>132,116</b>	<b>-</b>	<b>-</b>

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
273	2240	311	INSTRUCTION SERVICES	4,827	3,658	-	0.0	0.0	7,500	-	-
		318	PROF & IMPR NON-INSTR	22,184	79,894	100,000	0.0	0.0	124,616	-	-
		410	CONSUMABLE SUPPLIES	371	-	-	0.0	0.0	-	-	-
			<b>Total Function 2240</b>	<b>27,382</b>	<b>83,552</b>	<b>100,000</b>			<b>132,116</b>	-	-
	7000	820	RESERVED FOR NEXT YEAR	50,000	66,448	-	0.0	0.0	-	-	-
			<b>Total Function 7000</b>	<b>50,000</b>	<b>66,448</b>	-			-	-	-
<b>Total Fund 273</b>				<b>77,382</b>	<b>150,000</b>	<b>100,000</b>			<b>132,116</b>	<b>0</b>	<b>0</b>



# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
274	R3299	RESTR GRANTS OTHER	157,193	331,380	294,310	294,310	-	-
<b>274</b>			<b>157,193</b>	<b>331,380</b>	<b>294,310</b>	<b>294,310</b>	<b>-</b>	<b>-</b>

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
274	1111	130	OVERTIME SALARY	-	10	-	0.0	0.0	-	-	-
		136	EXTRA BUS TRIPS	-	37	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	4,747	11,309	625	0.0	0.0	10,686	-	-
		148	TAXABLE MEALS	-	0	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	141	216	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	285	359	38	0.0	0.0	641	-	-
		216	PERS DISTRICT OPSPR	735	1,226	156	0.0	0.0	2,675	-	-
		220	SOC SEC ADMIN	346	445	48	0.0	0.0	817	-	-
		231	WRKRS COMP	14	64	3	0.0	0.0	38	-	-
		232	UNEMPLOY COMP	9	24	2	0.0	0.0	32	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	3	0.0	0.0	43	-	-
		311	INSTRUCTION SERVICES	-	757	-	0.0	0.0	-	-	-
		324	RENTALS	-	210	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	581	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	7,586	11,410	64,831	0.0	0.0	50,500	-	-
		373	TUITION PRIVATE	142,679	304,734	228,604	0.0	0.0	228,878	-	-
		410	CONSUMABLE SUPPLIES	650	-	-	0.0	0.0	-	-	-
			<b>Total Function 1111</b>	<b>157,193</b>	<b>331,380</b>	<b>294,310</b>			<b>294,310</b>	<b>0</b>	<b>0</b>
			<b>Total Fund 274</b>	<b>157,193</b>	<b>331,380</b>	<b>294,310</b>			<b>294,310</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
275	R1610	DAILY SALES-REIMB PRGRMS	18,622	24,396	31,510	25,000	-	-

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
275	R3100	FOOD SERVICES	-	604,531	515,000	495,126	-	-
	R3102	SSF-LUNCH MATCH	33,701	33,005	43,000	33,000	-	-
	R3299	RESTR GRANTS OTHER	13,809	-	-	-	-	-

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
275	R4500	RESTR REV FED GOV TO STAT	-	410	2,000	-	-	-
	R4505	SCHOOL LUNCH CLAIM	4,230,258	3,735,234	4,041,035	4,079,318	-	-
	R4910	COMMODITIES FMV	213,051	390,511	-	351,007	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
275	R5400	RESOURCES BEG FUND BAL	1,083,460	1,112,839	543,044	550,000	-	-
<b>275</b>			<b>5,592,902</b>	<b>5,900,926</b>	<b>5,175,589</b>	<b>5,533,451</b>	<b>-</b>	<b>-</b>

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
275	3100	112	CLASS SALARIES	1,144,612	1,401,145	1,358,990	51.4	51.9	1,648,005	-	-
		114	MGR CLASSIFIED	118,812	92,727	88,755	1.0	1.0	101,225	-	-
		119	SUMMER EMPLOYEES	42,484	36,388	33,040	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	45,461	60,579	74,000	0.0	0.0	46,303	-	-
		130	OVERTIME SALARY	174	1,394	1,500	0.0	0.0	-	-	-
		134	STIPEND-CAFETERIA	1,500	1,500	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	26,737	30,559	35,500	0.0	0.0	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	-	3,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	49,245	48,034	44,415	0.0	0.0	49,881	-	-
		212	PERS PICKUP 6%	71,622	83,267	78,406	0.0	0.0	100,642	-	-
		216	PERS DISTRICT OPS/SPR	247,982	305,097	302,729	0.0	0.0	392,920	-	-
		220	SOC SEC ADMIN	98,850	118,403	112,573	0.0	0.0	137,393	-	-
		231	WRKRS COMP	32,535	30,140	32,597	0.0	0.0	40,531	-	-
		232	UNEMPLOY COMP	2,664	6,386	4,551	0.0	0.0	5,532	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	5,816	0.0	0.0	7,182	-	-
		240	MEDICAL	246,891	236,775	226,740	0.0	0.0	258,548	-	-
		241	VISION	25,331	23,114	16,727	0.0	0.0	21,422	-	-
		243	DENTAL	69,682	64,869	48,559	0.0	0.0	63,894	-	-
		244	HEALTH SAVINGS PLAN	274	-	-	0.0	0.0	-	-	-
		245	LIFE INSURANCE	624	326	440	0.0	0.0	767	-	-
		270	POST RETIREMENT MEDICAL	536	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	1,000	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	70,379	79,458	80,000	0.0	0.0	62,000	-	-
		324	RENTALS	29,996	14,834	70,000	0.0	0.0	56,200	-	-
		341	IN-DIST TRAVEL	1,860	4,492	3,750	0.0	0.0	2,000	-	-
		342	OUT-DIST TRAVEL	-	-	2,000	0.0	0.0	2,500	-	-
		354	ADVERTISING	-	128	150	0.0	0.0	-	-	-
		355	PRINTING BINDING	-	-	600	0.0	0.0	600	-	-
		380	NON-INSTR PROF/TECH	9,100	10,535	12,000	0.0	0.0	6,500	-	-
		383	ARCH/ENG SERVICES	13,200	-	-	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	6,537	6,972	10,000	0.0	0.0	6,750	-	-
		390	OTH GEN PROF TECH SRVS	10,638	7,005	5,000	0.0	0.0	1,000	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
275	3100	392	OTHR SERVICES - PHOTOCOPY	-	-	150	0.0	0.0	150	-	-
		410	CONSUMABLE SUPPLIES	123,919	175,455	128,100	0.0	0.0	103,500	-	-
		413	FOOD SUPPLIES	5,218	6,291	2,500	0.0	0.0	2,500	-	-
		414	DONATED COMMODITIES	213,051	390,511	-	0.0	0.0	351,007	-	-
		417	TIRES	-	-	1,000	0.0	0.0	-	-	-
		419	FUEL - TRANSPORTATION	6,914	5,538	10,000	0.0	0.0	7,500	-	-
		450	FOOD (FOOD SERV ONLY)	1,437,762	1,866,674	2,200,000	0.0	0.0	1,994,493	-	-
		451	CATERING FOOD SUPPLIES	-	-	5,000	0.0	0.0	2,500	-	-
		460	NONCONSUM ITEMS	81,541	59,317	40,000	0.0	0.0	16,502	-	-
		470	COMPUTER SOFTWR	510	-	3,500	0.0	0.0	3,500	-	-
		499	WAREHOUSE OFFSET	255	-	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	162,368	250	20,000	0.0	0.0	-	-	-
		540	DEPRECIABLE EQUIPMENT	-	41,904	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	76,181	146,493	111,000	0.0	0.0	38,506	-	-
		640	DUES AND FEES	4,619	24,347	1,500	0.0	0.0	1,500	-	-
			<b>Total Function 3100</b>	<b>4,480,063</b>	<b>5,380,908</b>	<b>5,175,589</b>			<b>5,533,451</b>		
	7000	820	RESERVED FOR NEXT YEAR	1,112,839	520,019	-	0.0	0.0	-	-	-
			<b>Total Function 7000</b>	<b>1,112,839</b>	<b>520,019</b>						
	<b>Total Fund 275</b>			<b>5,592,902</b>	<b>5,900,926</b>	<b>5,175,589</b>			<b>5,533,451</b>		<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:**



**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
276	R5400	RESOURCES BEG FUND BAL	-	26,234	26,234	26,234	-	-
<b>276</b>			-	<b>26,234</b>	<b>26,234</b>	<b>26,234</b>	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
276	1131	410	CONSUMABLE SUPPLIES	-	-	6,234	0.0	0.0	6,234	-	-
		460	NONCONSUM ITEMS	-	-	20,000	0.0	0.0	20,000	-	-
						<b>26,234</b>			<b>26,234</b>		
	7000	820	RESERVED FOR NEXT YEAR	-	26,234	-	0.0	0.0	-	-	-
			<b>Total Function 7000</b>	-	<b>26,234</b>	-			-	-	-
	<b>Total Fund 276</b>			<b>0</b>	<b>26,234</b>	<b>26,234</b>			<b>26,234</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:**

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
277	R5200	INTERFUND TRANSFERS	250,000	-	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	9,350	112,191	-	-	-	-
<b>277</b>			<b>259,350</b>	<b>112,191</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
277	2528	410	CONSUMABLE SUPPLIES	142,539	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	2,997	-	-	0.0	0.0	-	-	-
				<b>145,536</b>	-	-	-	-	-	-	-
	2542	351	TELEPHONE	178	-	-	0.0	0.0	-	-	-
				<b>178</b>	-	-	-	-	-	-	-
	2573	410	CONSUMABLE SUPPLIES	1,445	-	-	0.0	0.0	-	-	-
				<b>1,445</b>	-	-	-	-	-	-	-
	5200	710	TRANSFERS OUT	-	112,191	-	0.0	0.0	-	-	-
				<b>112,191</b>	<b>112,191</b>	-	-	-	-	-	-
	7000	820	RESERVED FOR NEXT YEAR	112,191	-	-	0.0	0.0	-	-	-
			<b>112,191</b>	-	-	-	-	-	-	-	
<b>Total Fund 277</b>			<b>259,350</b>	<b>112,191</b>	<b>0</b>				<b>0</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 278 Miscellaneous Grants

**Fund Description:**

Miscellaneous School Grants.

**Special Notes:**

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
278	R1920	CONTR/DON PRIVATE SOURCES	120,173	81,080	91,274	32,500	-	-

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
278	R3299	RESTR GRANTS OTHER	-	-	10,000	-	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
278	R5400	RESOURCES BEG FUND BAL	34,993	81,833	94,749	142,069	-	-
<b>278</b>			<b>155,166</b>	<b>162,913</b>	<b>196,024</b>	<b>174,569</b>	<b>-</b>	<b>-</b>

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
278	1111	343	STUDENT OUT-DIST-TRVL	-	102	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	5,163	4,133	23,194	0.0	0.0	23,098	-	-
		413	FOOD SUPPLIES	279	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	2,789	909	-	0.0	0.0	-	-	-
				<b>8,231</b>	<b>5,143</b>	<b>23,194</b>			<b>23,098</b>		
	1121	410	CONSUMABLE SUPPLIES	322	-	5,137	0.0	0.0	4,579	-	-
		460	NONCONSUM ITEMS	-	8,646	2,737	0.0	0.0	2,461	-	-
				<b>322</b>	<b>8,646</b>	<b>7,874</b>			<b>7,040</b>		
	1122	460	NONCONSUM ITEMS	-	121	-	0.0	0.0	-	-	-
					<b>121</b>						
	1131	310	INST/PROF/TECH SERVICES	-	-	4,120	0.0	0.0	1,480	-	-
			INST PRGM IMPROV SERV	2,000	-	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	11,390	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	10,745	8,616	87,398	0.0	0.0	86,176	-	-
		413	FOOD SUPPLIES	-	820	-	0.0	0.0	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	149	-	-	0.0	0.0	-	-	-
460	NONCONSUM ITEMS	13,634	13,971	7,808	0.0	0.0	11,000	-	-	-	
	COMPUTER HDW	3,325	1,249	-	0.0	0.0	-	-	-	-	
	DEPRECIABLE EQUIPMENT	5,884	-	-	0.0	0.0	-	-	-	-	
		<b>35,737</b>	<b>36,045</b>	<b>99,326</b>			<b>98,656</b>				
1132	342	OUT-DIST TRAVEL	-	1,050	-	0.0	0.0	-	-	-	
		STUDENT OUT-DIST-TRVL	1,969	200	5,867	0.0	0.0	4,103	-	-	
	410	CONSUMABLE SUPPLIES	12,775	2,830	6,798	0.0	0.0	-	-	-	
	413	FOOD SUPPLIES	-	1,329	-	0.0	0.0	-	-	-	
	460	NONCONSUM ITEMS	-	121	-	0.0	0.0	-	-	-	
			<b>14,744</b>	<b>5,530</b>	<b>12,665</b>			<b>4,103</b>			
1283	410	CONSUMABLE SUPPLIES	-	-	92	0.0	0.0	-	-	-	
					<b>92</b>						
2110	410	CONSUMABLE SUPPLIES	-	2,323	177	0.0	0.0	177	-	-	
					<b>177</b>			<b>177</b>			



Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
278	2130	410	CONSUMABLE SUPPLIES	-	-	612	0.0	0.0	612	-	-
			<b>Total Function 2130</b>	-	-	<b>612</b>	0.0	0.0	<b>612</b>	-	-
	2220	430	LIBRARY BOOKS	4,757	-	134	0.0	0.0	134	-	-
		440	PERIODICALS	109	-	-	0.0	0.0	-	-	-
			<b>Total Function 2220</b>	<b>4,866</b>	-	<b>134</b>	0.0	0.0	<b>134</b>	-	-
	2240	310	INST/PROF/TECH SERVICES	1,000	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	-	787	0.0	0.0	787	-	-
			<b>Total Function 2240</b>	<b>1,000</b>	-	<b>787</b>	0.0	0.0	<b>787</b>	-	-
	2410	353	POSTAGE	-	63	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	12	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	1,000	-	-	0.0	0.0	-	-	-
			<b>Total Function 2410</b>	<b>1,000</b>	<b>75</b>	-	0.0	0.0	-	-	-
2542	410	CONSUMABLE SUPPLIES	-	646	-	0.0	0.0	-	-	-	
	542	REPLACEMENT EQUIP	6,434	-	-	0.0	0.0	-	-	-	
		<b>Total Function 2542</b>	<b>6,434</b>	<b>646</b>	-	0.0	0.0	-	-	-	
2543	322	REPAIR & MAINT SERVICE	1,000	-	-	0.0	0.0	-	-	-	
	530	GROUNDS IMPROVEMENT	-	5,687	48,500	0.0	0.0	37,300	-	-	
		<b>Total Function 2543</b>	<b>1,000</b>	<b>5,687</b>	<b>48,500</b>	0.0	0.0	<b>37,300</b>	-	-	
3100	410	CONSUMABLE SUPPLIES	-	-	2,500	0.0	0.0	2,500	-	-	
	460	NONCONSUM ITEMS	-	4,000	162	0.0	0.0	162	-	-	
		<b>Total Function 3100</b>	-	<b>4,000</b>	<b>2,662</b>	0.0	0.0	<b>2,662</b>	-	-	
7000	820	RESERVED FOR NEXT YEAR	81,833	94,696	-	0.0	0.0	-	-	-	
		<b>Total Function 7000</b>	<b>81,833</b>	<b>94,696</b>	-	0.0	0.0	-	-	-	
<b>Total Fund 278</b>			<b>155,166</b>	<b>162,913</b>	<b>196,024</b>			<b>174,569</b>	<b>0</b>	<b>0</b>	

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:**

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
279	R4700	GRANT AID FED GOV INTER	515,000	-	-	-	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
279	R5400	RESOURCES BEG FUND BAL	4,850	15,443	-	-	-	-
<b>279</b>			<b>519,849</b>	<b>15,443</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
279	2130	389	OTHER NON-INSTR PROF/TECH	-	806	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	10,594	-	-	0.0	0.0	-	-	-
			<b>Total Function 2130</b>	<b>10,594</b>	<b>806</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>
	4150	324	RENTALS	1,590	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	475	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	1,753	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	8,810	-	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	155,464	9,329	-	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	336,538	4,834	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	250	-	-	0.0	0.0	-	-	-
			<b>Total Function 4150</b>	<b>504,406</b>	<b>14,638</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>
	7000	820	RESERVED FOR NEXT YEAR	4,850	-	-	0.0	0.0	-	-	-
			<b>Total Function 7000</b>	<b>4,850</b>	<b>-</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Fund 279</b>			<b>519,849</b>	<b>15,443</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
280	R1700	EXTRACURRICULAR ACTIVITIE	1,237,899	1,230,624	500,000	1,090,650	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
280	R5400	RESOURCES BEG FUND BAL	976,522	1,138,066	716,843	1,267,191	-	-
<b>280</b>			<b>2,214,421</b>	<b>2,368,690</b>	<b>1,216,843</b>	<b>2,357,841</b>	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
280	1111	410	CONSUMABLE SUPPLIES	140,541	121,070	362,283	0.0	0.0	459,644	-	-
		541	INITIAL ADDTL EQUIP	-	-	52,400	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	-	-	26,200	0.0	0.0	-	-	-
				<b>140,541</b>	<b>121,070</b>	<b>440,883</b>			<b>459,644</b>		
	1112	541	INITIAL ADDTL EQUIP	-	-	26,200	0.0	0.0	-	-	-
			<b>Total Function 1112</b>	-	-	<b>26,200</b>					
	1121	410	CONSUMABLE SUPPLIES	73,720	68,733	108,600	0.0	0.0	184,551	-	-
			<b>Total Function 1121</b>	<b>73,720</b>	<b>68,733</b>	<b>108,600</b>			<b>184,551</b>		
	1131	410	CONSUMABLE SUPPLIES	862,094	1,036,546	624,680	0.0	0.0	1,713,645	-	-
		520	BLDG ACQUISITION/IMPRVMT	-	-	10,688	0.0	0.0	-	-	-
		540	DEPRECIABLE EQUIPMENT	-	-	5,792	0.0	0.0	-	-	-
				<b>862,094</b>	<b>1,036,546</b>	<b>641,160</b>			<b>1,713,645</b>		
7000	820	RESERVED FOR NEXT YEAR	1,138,066	1,142,341	-	0.0	0.0	-	-	-	
		<b>Total Function 7000</b>	<b>1,138,066</b>	<b>1,142,341</b>	-						
	<b>Total Fund 280</b>		<b>2,214,421</b>	<b>2,368,690</b>	<b>1,216,843</b>			<b>2,357,841</b>	<b>0</b>	<b>0</b>	

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:



**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
281	R1700	EXTRACURRICULAR ACTIVITIE	331,752	398,993	140,000	341,000	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
281	R5400	RESOURCES BEG FUND BAL	201,508	230,617	108,320	290,641	-	-
<b>281</b>			<b>533,260</b>	<b>629,610</b>	<b>248,320</b>	<b>631,641</b>	-	-

**Functions by Account Code**  
Budget 2024-25

Print Date: 4/23/24

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
281	1122	410	CONSUMABLE SUPPLIES	459	-	27,200	0.0	0.0	19,770	-	-
			<b>Total Function 1122</b>	<b>459</b>	<b>-</b>	<b>27,200</b>			<b>19,770</b>	<b>-</b>	<b>-</b>
	1132	410	CONSUMABLE SUPPLIES	302,185	341,372	221,120	0.0	0.0	611,871	-	-
			<b>Total Function 1132</b>	<b>302,185</b>	<b>341,372</b>	<b>221,120</b>			<b>611,871</b>	<b>-</b>	<b>-</b>
	7000	820	RESERVED FOR NEXT YEAR	230,617	288,239	-	0.0	0.0	-	-	-
		<b>Total Function 7000</b>	<b>230,617</b>	<b>288,239</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Fund 281</b>			<b>533,260</b>	<b>629,610</b>	<b>248,320</b>			<b>631,641</b>	<b>0</b>	<b>0</b>	

# FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 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:

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
282	R3299	RESTR GRANTS OTHER	-	53,264	-	50,528	-	-

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
282	R4505	SCHOOL LUNCH CLAIM	-	-	50,528	-	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
282	R5400	RESOURCES BEG FUND BAL	394	-	-	-	-	-
<b>282</b>			<b>394</b>	<b>53,264</b>	<b>50,528</b>	<b>50,528</b>	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
282	1131	410	CONSUMABLE SUPPLIES	394	-	-	0.0	0.0	-	-	-
			<b>Total Function 1131</b>	<b>394</b>	-	-					
	3100	410	CONSUMABLE SUPPLIES	-	105	3,158	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	53,159	37,896	0.0	0.0	50,528	-	-
		520	BLDG ACQUISITION/IMPRVMT	-	-	9,474	0.0	0.0	-	-	-
			<b>Total Function 3100</b>	-	<b>53,264</b>	<b>50,528</b>			<b>50,528</b>	-	-
	<b>Total Fund 282</b>			<b>394</b>	<b>53,264</b>	<b>50,528</b>			<b>50,528</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 283 Student Success Act (SSA) for Summer Program at Gilchrist Elementary

**Fund Description:**

Student Success Act for Gilchrist Elementary summer program.

**Special Notes:**

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
283	R3299	RESTR GRANTS OTHER	16,048	30,751	75,204	64,515	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
283	R5400	RESOURCES BEG FUND BAL	-	-	-	62,890	-	-
<b>283</b>			<b>16,048</b>	<b>30,751</b>	<b>75,204</b>	<b>127,405</b>	<b>-</b>	<b>-</b>

**Functions by Account Code**  
Budget 2024-25

Print Date: 4/23/24

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25	
283	1410	119	SUMMER EMPLOYEES	168	15,353	7,371	0.0	0.0	20,000	-	-	
		210	PERS DISTRICT T1/T2	-	704	303	0.0	0.0	-	-	-	-
		212	PERS PICKUP 6%	10	833	442	0.0	0.0	1,200	-	-	-
		216	PERS DISTRICT OPSPR	40	2,671	1,572	0.0	0.0	5,006	-	-	-
		220	SOC SEC ADMIN	13	1,174	564	0.0	0.0	1,530	-	-	-
		231	WRKRS COMP	1	48	28	0.0	0.0	71	-	-	-
		232	UNEMPLOY COMP	0	61	22	0.0	0.0	60	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	80	-	-	-
		410	CONSUMABLE SUPPLIES	6,925	4,645	12,889	0.0	0.0	18,335	-	-	-
		413	FOOD SUPPLIES	-	-	3,389	0.0	0.0	5,000	-	-	-
		420	TEXTBOOKS - NEW	-	-	3,189	0.0	0.0	5,000	-	-	-
		460	NONCONSUM ITEMS	25	3,167	12,889	0.0	0.0	18,752	-	-	-
		470	COMPUTER SOFTWR	-	468	-	0.0	0.0	-	-	-	-
					<b>Total Function 1410</b>	<b>7,182</b>	<b>29,126</b>	<b>42,660</b>	<b>0.0</b>	<b>0.0</b>	<b>75,034</b>	<b>-</b>
1420		410	CONSUMABLE SUPPLIES	-	232	12,889	0.0	0.0	18,752	-	-	
		413	FOOD SUPPLIES	-	-	3,189	0.0	0.0	5,000	-	-	
		420	TEXTBOOKS - NEW	-	-	3,189	0.0	0.0	5,000	-	-	
		460	NONCONSUM ITEMS	-	13	12,889	0.0	0.0	18,752	-	-	
					<b>Total Function 1420</b>	<b>245</b>	<b>32,157</b>	<b>0.0</b>	<b>0.0</b>	<b>47,504</b>	<b>-</b>	<b>-</b>
1460		119	SUMMER EMPLOYEES	5,640	-	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	361	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	225	-	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	890	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	432	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	24	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	11	-	-	0.0	0.0	-	-	-	
			<b>Total Function 1460</b>	<b>8,570</b>	<b>-</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	
2520		690	GRANT INDIRECT CHG	296	1,114	387	0.0	0.0	4,867	-	-	
					<b>Total Function 2520</b>	<b>296</b>	<b>1,114</b>	<b>0.0</b>	<b>0.0</b>	<b>4,867</b>	<b>-</b>	<b>-</b>



Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
283	2550	343	STUDENT OUT-DIST-TRVL	-	266	-	0.0	0.0	-	-	-
			<b>Total Function 2550</b>	-	266	-			-	-	-
	<b>Total Fund 283</b>			16,048	30,751	75,204			127,405	0	0

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
284	R1920	CONTR/DON PRIVATE SOURCES	51,150	52,650	10,000	10,000	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
284	R5400	RESOURCES BEG FUND BAL	50,486	63,857	60,854	67,405	-	-
<b>284</b>			<b>101,636</b>	<b>116,507</b>	<b>70,854</b>	<b>77,405</b>	<b>-</b>	<b>-</b>

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
284	1111	137	EXTRA DUTY/HOURLY	586	-	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	35	-	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	139	-	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	45	-	-	0.0	0.0	-	-	-		
		231	WRKRS COMP	8	-	-	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	1	-	-	0.0	0.0	-	-	-		
		312	INST PRGM IMPROV SERV	500	-	-	0.0	0.0	-	-	-		
		341	IN-DIST TRAVEL	-	110	150	0.0	0.0	500	500	-	-	
		342	OUT-DIST TRAVEL	-	976	500	0.0	0.0	500	500	-	-	
		343	STUDENT OUT-DIST-TRVL	-	4,733	-	0.0	0.0	-	-	-	-	
		389	OTHER NON-INSTR PROF/TECH	-	2,348	-	0.0	0.0	-	-	-	-	
		410	CONSUMABLE SUPPLIES	4,055	1,765	8,182	0.0	0.0	8,426	8,426	-	-	
		413	FOOD SUPPLIES	-	910	-	0.0	0.0	-	-	-	-	
		460	NONCONSUM ITEMS	-	964	8,182	0.0	0.0	8,426	8,426	-	-	
		654	STUDENT INS PREM	-	1,539	-	0.0	0.0	-	-	-	-	
					<b>Total Function 1111</b>	<b>5,369</b>	<b>13,344</b>	<b>17,014</b>			<b>17,852</b>		
		1121		137	EXTRA DUTY/HOURLY	538	-	-	0.0	0.0	-	-	-
				212	PERS PICKUP 6%	32	-	-	0.0	0.0	-	-	-
				216	PERS DISTRICT OPSPR	128	-	-	0.0	0.0	-	-	-
				220	SOC SEC ADMIN	41	-	-	0.0	0.0	-	-	-
231	WRKRS COMP			8	-	-	0.0	0.0	-	-	-		
232	UNEMPLOY COMP			1	-	-	0.0	0.0	-	-	-		
342	OUT-DIST TRAVEL			-	725	500	0.0	0.0	500	500	-	-	
343	STUDENT OUT-DIST-TRVL			4,330	-	-	0.0	0.0	-	-	-	-	
410	CONSUMABLE SUPPLIES			1,356	63	8,182	0.0	0.0	8,426	8,426	-	-	
413	FOOD SUPPLIES			510	52	-	0.0	0.0	-	-	-	-	
1122		460	NONCONSUM ITEMS	127	-	8,182	0.0	0.0	8,426	-	-		
		470	COMPUTER SOFTWARE	97	-	-	0.0	0.0	-	-	-		
		640	DUES AND FEES	1,248	385	-	0.0	0.0	-	-	-		
			<b>Total Function 1121</b>	<b>8,416</b>	<b>1,225</b>	<b>16,864</b>			<b>17,352</b>				
	343	STUDENT OUT-DIST-TRVL	-	1,238	-	0.0	0.0	-	-	-			
	410	CONSUMABLE SUPPLIES	-	446	-	0.0	0.0	-	-	-			

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
284	1122	460	NONCONSUM ITEMS	-	809	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	-	2,354	-	0.0	0.0	-	-	-
					<b>4,847</b>						
	1131	137	EXTRA DUTY/HOURLY	4,317	485	-	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	259	29	-	0.0	0.0	-	-
		216	PERS DISTRICT OPSPR	1,024	115	-	0.0	0.0	-	-	
		220	SOC SEC ADMIN	330	37	-	0.0	0.0	-	-	
		231	WRKRS COMP	110	15	-	0.0	0.0	-	-	
		232	UNEMPLOY COMP	9	2	-	0.0	0.0	-	-	
		342	OUT-DIST TRAVEL	-	408	500	0.0	0.0	500	-	
		343	STUDENT OUT-DIST-TRVL	-	12,562	-	0.0	0.0	-	-	
		410	CONSUMABLE SUPPLIES	2,874	607	8,182	0.0	0.0	9,300	-	
		413	FOOD SUPPLIES	-	345	1,500	0.0	0.0	1,500	-	
	460	NONCONSUM ITEMS	1,040	4,331	8,182	0.0	0.0	9,300	-		
				<b>9,963</b>	<b>18,936</b>	<b>18,364</b>			<b>20,600</b>		
	1132	324	RENTALS	-	1,110	500	0.0	0.0	500	-	-
			342	OUT-DIST TRAVEL	-	-	500	0.0	0.0	500	-
343		STUDENT OUT-DIST-TRVL	-	1,640	1,248	0.0	0.0	2,000	-		
410		CONSUMABLE SUPPLIES	1,055	3,623	8,182	0.0	0.0	9,301	-		
413		FOOD SUPPLIES	-	761	-	0.0	0.0	-	-		
460		NONCONSUM ITEMS	-	7,883	8,182	0.0	0.0	9,300	-		
542		REPLACEMENT EQUIP	-	2,354	-	0.0	0.0	-	-		
640		DUES AND FEES	-	55	-	0.0	0.0	-	-		
			<b>1,055</b>	<b>17,426</b>	<b>18,612</b>			<b>21,601</b>			
1410	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	-	-		

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
284	1410	410	CONSUMABLE SUPPLIES	4,195	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	265	-	-	0.0	0.0	-	-	-
		<b>Total Function 1410</b>		<b>9,976</b>	-	-	-	-	-	-	-
	1420	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	-	-	-
		<b>Total Function 1420</b>		<b>2,818</b>	-	-	-	-	-	-	-
	2240	342	OUT-DIST TRAVEL	181	-	-	0.0	0.0	-	-	-
	<b>Total Function 2240</b>		<b>181</b>	-	-	-	-	-	-	-	
7000	820	RESERVED FOR NEXT YEAR	63,857	60,728	-	0.0	0.0	-	-	-	
	<b>Total Function 7000</b>		<b>63,857</b>	<b>60,728</b>	-	-	-	-	-	-	
<b>Total Fund 284</b>			<b>101,636</b>	<b>116,507</b>	<b>70,854</b>			<b>77,405</b>	<b>0</b>	<b>0</b>	

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
285	R1510	INTEREST ON INVESTMENTS	447	1,969	6,698	10,030	-	-
	R1920	CONTR/DON PRIVATE SOURCES	164,619	179,943	226,490	230,403	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
285	R5400	RESOURCES BEG FUND BAL	-	-	181,911	-	-	-
<b>285</b>			<b>165,066</b>	<b>181,911</b>	<b>415,099</b>	<b>240,433</b>	<b>-</b>	<b>-</b>



Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
285	5200	710	TRANSFERS OUT	165,066	-	415,099	0.0	0.0	240,433	-	-
	<b>Total Function 5200</b>			<b>165,066</b>	-	<b>415,099</b>			<b>240,433</b>	-	-
	7000	820	RESERVED FOR NEXT YEAR	-	181,911	-	0.0	0.0	-	-	-
<b>Total Function 7000</b>			-	<b>181,911</b>	-				-	-	-
<b>Total Fund 285</b>				<b>165,066</b>	<b>181,911</b>	<b>415,099</b>			<b>240,433</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
286	R1130	CONSTRUCTION EXCISE TAX	381,590	479,570	290,000	300,000	-	-
	R1190	PNLTY/JINT ON TAXES	-	2,449	2,000	3,000	-	-
	R1510	INTEREST ON INVESTMENTS	5,392	30,006	60,700	60,996	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
286	R5400	RESOURCES BEG FUND BAL	1,045,772	1,414,766	1,893,634	1,651,501	-	-
<b>286</b>			<b>1,432,754</b>	<b>1,926,791</b>	<b>2,246,334</b>	<b>2,015,497</b>	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
286	2520	640	DUES AND FEES	17,765	33,157	25,000	0.0	0.0	25,000	-	-
		641	BANK FEES AND CHARGES	223	-	-	0.0	0.0	-	-	-
			<b>Total Function 2520</b>	<b>17,988</b>	<b>33,157</b>	<b>25,000</b>			<b>25,000</b>		
4150		112	CLASS SALARIES	-	-	134,940	0.0	1.0	72,649	-	-
		212	PERS PICKUP 6%	-	-	4,863	0.0	0.0	4,359	-	-
		216	PERS DISTRICT OPSPR	-	-	21,687	0.0	0.0	18,184	-	-
		220	SOC SEC ADMIN	-	-	5,855	0.0	0.0	5,558	-	-
		231	WRKRS COMP	-	-	500	0.0	0.0	256	-	-
		232	UNEMPLOY COMP	-	-	150	0.0	0.0	218	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	150	0.0	0.0	291	-	-
		383	ARCH/ENG SERVICES	-	-	2,500	0.0	0.0	25,000	-	-
		520	BLDG ACQUISITION/IMPRVMT	-	-	2,050,439	0.0	0.0	1,863,533	-	-
		620	INTEREST	-	-	250	0.0	0.0	450	-	-
			<b>Total Function 4150</b>	<b>1,414,766</b>	<b>1,893,634</b>	<b>2,221,334</b>			<b>1,990,497</b>		
7000		820	RESERVED FOR NEXT YEAR	-	-	-	0.0	0.0	-	-	-
			<b>Total Function 7000</b>	<b>1,414,766</b>	<b>1,893,634</b>	<b>-</b>			<b>-</b>		
<b>Total Fund 286</b>				<b>1,432,754</b>	<b>1,926,791</b>	<b>2,246,334</b>			<b>2,015,497</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2024 - 2025 Budget

## 287 Oregon Community Foundation – Chiloquin Afterschool Program (History Only)

### Fund Description:

Support for afterschool tutorial, athletics, arts and home economic programs for Chiloquin 7<sup>th</sup> – 8<sup>th</sup> grade students.

### Special Notes:

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
287	R5400	RESOURCES BEG FUND BAL	4,130	4,130	3,877	3,877	-	-
<b>287</b>			<b>4,130</b>	<b>4,130</b>	<b>3,877</b>	<b>3,877</b>	<b>-</b>	<b>-</b>

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
287	1121	137	EXTRA DUTY/HOURLY	-	-	1,000	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	-	60	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	-	-	266	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	-	-	77	0.0	0.0	-	-	-		
		231	WRKRS COMP	-	-	4	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	-	-	1	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	-	-	143	0.0	0.0	1,938	-	-		
		413	FOOD SUPPLIES	-	-	241	0.0	0.0	1,939	-	-		
			<b>Total Function 1121</b>			-	-	<b>1,791</b>	0.0	0.0	<b>3,877</b>	-	-
		1131	413	FOOD SUPPLIES	-	253	-	0.0	0.0	-	-	-	
			<b>Total Function 1131</b>			-	<b>253</b>	-	-	-	-	-	
		2550		137	EXTRA DUTY/HOURLY	-	-	1,454	0.0	0.0	-	-	-
				212	PERS PICKUP 6%	-	-	93	0.0	0.0	-	-	-
216	PERS DISTRICT OPSPR			-	-	412	0.0	0.0	-	-	-		
220	SOC SEC ADMIN			-	-	119	0.0	0.0	-	-	-		
231	WRKRS COMP			-	-	6	0.0	0.0	-	-	-		
	<b>Total Function 2550</b>			-	-	<b>2,086</b>	0.0	0.0	-	-			
7000		820	RESERVED FOR NEXT YEAR	4,130	3,877	-	0.0	0.0	-	-	-		
			<b>Total Function 7000</b>	<b>4,130</b>	<b>3,877</b>	-	-	-	-	-	-		
<b>Total Fund 287</b>				<b>4,130</b>	<b>4,130</b>	<b>3,877</b>			<b>3,877</b>	<b>0</b>	<b>0</b>		

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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 8<sup>th</sup> grade, with a specific goal to meet the strengths and needs of currently and historically underserved students.

### Special Notes:



**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
288	R3299	RESTR GRANTS OTHER	8,562	96,046	155,572	94,005	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
288	R5400	RESOURCES BEG FUND BAL	-	-	-	1,705	-	-
<b>288</b>			<b>8,562</b>	<b>96,046</b>	<b>155,572</b>	<b>95,710</b>	<b>-</b>	<b>-</b>

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
288	1410	119	SUMMER EMPLOYEES	2,177	34,908	42,223	0.0	0.0	55,564	-	-		
		212	PERS PICKUP 6%	131	1,886	2,533	0.0	0.0	3,334	-	-		
		216	PERS DISTRICT OPSPR	516	7,455	10,568	0.0	0.0	13,908	-	-		
		220	SOC SEC ADMIN	166	2,670	3,230	0.0	0.0	4,251	-	-		
		231	WRKRS COMP	7	109	154	0.0	0.0	196	-	-		
		232	UNEMPLOY COMP	4	137	125	0.0	0.0	167	-	-		
		233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	222	-	-		
		322	REPAIR & MAINT SERVICE	-	908	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	2,317	7,411	35,207	0.0	0.0	4,885	-	-		
		413	FOOD SUPPLIES	-	2,654	10,000	0.0	0.0	4,885	-	-		
		460	NONCONSUM ITEMS	-	1,093	45,207	0.0	0.0	4,707	-	-		
				<b>Total Function 1410</b>	<b>5,318</b>	<b>59,231</b>	<b>149,247</b>			<b>92,118</b>			
		1420		119	SUMMER EMPLOYEES	1,303	-	-	0.0	0.0	-	-	-
				212	PERS PICKUP 6%	78	-	-	0.0	0.0	-	-	-
216	PERS DISTRICT OPSPR			309	-	-	0.0	0.0	-	-	-		
220	SOC SEC ADMIN			99	-	-	0.0	0.0	-	-	-		
231	WRKRS COMP			4	-	-	0.0	0.0	-	-	-		
232	UNEMPLOY COMP			3	-	-	0.0	0.0	-	-	-		
410		410	CONSUMABLE SUPPLIES	1,448	8,586	-	0.0	0.0	-	-	-		
		413	FOOD SUPPLIES	-	5,220	-	0.0	0.0	-	-	-		
		460	NONCONSUM ITEMS	-	9,991	-	0.0	0.0	-	-	-		
		542	REPLACEMENT EQUIP	-	8,954	-	0.0	0.0	-	-	-		
		<b>Total Function 1420</b>	<b>3,244</b>	<b>32,751</b>									
2520		690	GRANT INDIRECT CHG	-	3,480	6,325	0.0	0.0	3,591	-	-		
		<b>Total Function 2520</b>		<b>3,480</b>	<b>6,325</b>				<b>3,591</b>				
2550		343	STUDENT OUT-DIST-TRVL	-	583	-	0.0	0.0	-	-	-		
		<b>Total Function 2550</b>		<b>583</b>									
<b>Total Fund 288</b>			<b>8,562</b>	<b>96,046</b>	<b>155,572</b>			<b>95,710</b>	<b>0</b>	<b>0</b>			

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 290 Farm to School Education (History Only)

**Fund Description:**

Funds to provide funding for cost incurred to coordinate and implement food based, agriculture based or garden based educational activities.

**Special Notes:**

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
290	R3299	RESTR GRANTS OTHER	-	95,221	-	-	-	-
<b>290</b>			-	<b>95,221</b>	-	-	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25	
290	2520	690	GRANT INDIRECT CHG	-	3,325	-	0.0	0.0	-	-	-	
		<b>Total Function 2520</b>			-	<b>3,325</b>	-	0.0	0.0	-	-	-
	3100	410	CONSUMABLE SUPPLIES	-	15,501	-	0.0	0.0	-	-	-	
		450	FOOD (FOOD SERV ONLY)	-	462	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	52,923	-	0.0	0.0	-	-	-	
		520	BLDG ACQUISITION/IMPRVMT	-	2,345	-	0.0	0.0	-	-	-	
		541	INITIAL ADDTL EQUIP	-	20,665	-	0.0	0.0	-	-	-	
	<b>Total Function 3100</b>			-	<b>91,896</b>	-	0.0	0.0	-	-	-	
	<b>Total Fund 290</b>				<b>0</b>	<b>95,221</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 291 Gilchrist Raymond James Discretionary Fund

**Fund Description:**

Donation to Gilchrist Schools to be used at the discretion of the principal.

**Special Notes:**

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
291	R1510	INTEREST ON INVESTMENTS	27	82	132	120	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
291	R5400	RESOURCES BEG FUND BAL	6,097	5,608	4,157	2,533	-	-
<b>291</b>			<b>6,124</b>	<b>5,690</b>	<b>4,289</b>	<b>2,653</b>	<b>-</b>	<b>-</b>

Functions by Account Code

Budget 2024-25

Print Date: 4/23/24

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
291	1111	342	OUT-DIST TRAVEL	-	-	416	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	175	-	737	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	1,298	900	0.0	0.0	884	-	-
		460	NONCONSUM ITEMS	170	235	-	0.0	0.0	-	-	-
				<b>346</b>	<b>1,533</b>	<b>2,052</b>			<b>884</b>	-	-
	1121	410	CONSUMABLE SUPPLIES	-	-	500	0.0	0.0	884	-	-
				<b>0</b>	<b>0</b>	<b>500</b>			<b>884</b>	-	-
	1131	341	IN-DIST TRAVEL	-	-	737	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	500	0.0	0.0	884	-	-
		413	FOOD SUPPLIES	-	-	500	0.0	0.0	-	-	-
	460	NONCONSUM ITEMS	170	-	-	0.0	0.0	-	-	-	
			<b>170</b>	<b>0</b>	<b>1,737</b>			<b>884</b>	-	-	
7000	820	RESERVED FOR NEXT YEAR	5,608	4,157	-	0.0	0.0	-	-	-	
			<b>5,608</b>	<b>4,157</b>	<b>0</b>			<b>0</b>	-	-	
			<b>6,124</b>	<b>5,690</b>	<b>4,289</b>			<b>2,653</b>	<b>0</b>	<b>0</b>	
<b>Total Fund 291</b>											



# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
292	R1322	TUITION OTHR DIST IN STAT	251,668	-	-	-	-	-

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
292	R3990	MISC STATE FUNDS	-	736,541	431,633	425,000	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
292	R5400	RESOURCES BEG FUND BAL	-	-	72,783	-	-	-
<b>292</b>			<b>251,668</b>	<b>736,541</b>	<b>504,416</b>	<b>425,000</b>	<b>-</b>	<b>-</b>

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25		
292	1283	111	LIC SALARIES	109,442	80,464	100,423	1.6	1.6	114,963	-	-		
		133	STIPEND-TOP OF SCALE	420	480	-	0.0	0.0	480	-	-		
		210	PERS DISTRICT T1/T2	14,898	12,405	12,041	0.0	0.0	13,663	-	-		
		212	PERS PICKUP 6%	6,543	6,295	6,025	0.0	0.0	6,927	-	-		
		216	PERS DISTRICT OPSPR	12,697	13,917	14,322	0.0	0.0	16,625	-	-		
		220	SOC SEC ADMIN	7,782	7,398	7,092	0.0	0.0	8,831	-	-		
		231	WRKRS COMP	383	312	366	0.0	0.0	441	-	-		
		232	UNEMPLOY COMP	211	405	291	0.0	0.0	346	-	-		
		233	PAID FAMILY MED LEAVE INS	-	-	402	0.0	0.0	462	-	-		
		240	MEDICAL	32,903	31,529	18,791	0.0	0.0	20,499	-	-		
		241	VISION	1,363	1,211	1,047	0.0	0.0	1,142	-	-		
		242	DISABILITY	257	228	231	0.0	0.0	257	-	-		
		243	DENTAL	3,801	3,502	3,251	0.0	0.0	3,547	-	-		
		390	OTH GEN PROF TECH SRVS	-	-	268,097	0.0	0.0	154,845	-	-		
		410	CONSUMABLE SUPPLIES	112	-	-	0.0	0.0	-	-	-	-	
				<b>Total Function 1283</b>	<b>190,811</b>	<b>158,146</b>	<b>432,378</b>			<b>343,028</b>			
		2410		112	CLASS SALARIES	28,117	35,676	34,687	1.0	1.0	40,146	-	-
				212	PERS PICKUP 6%	1,678	2,141	2,081	0.0	0.0	2,409	-	-
				216	PERS DISTRICT OPSPR	6,634	8,462	8,682	0.0	0.0	10,048	-	-
				220	SOC SEC ADMIN	2,069	2,658	2,604	0.0	0.0	3,071	-	-
231	WRKRS COMP			114	116	134	0.0	0.0	159	-	-		
232	UNEMPLOY COMP			56	143	104	0.0	0.0	120	-	-		
233	PAID FAMILY MED LEAVE INS			-	-	126	0.0	0.0	161	-	-		
240	MEDICAL			18,990	21,628	20,765	0.0	0.0	22,747	-	-		
241	VISION			623	616	503	0.0	0.0	542	-	-		
243	DENTAL			2,577	2,540	2,352	0.0	0.0	2,569	-	-		
		<b>Total Function 2410</b>	<b>60,857</b>	<b>73,979</b>	<b>72,038</b>			<b>81,972</b>					
7000		820	RESERVED FOR NEXT YEAR	-	504,416	-	0.0	0.0	-	-	-		
			<b>Total Function 7000</b>	<b>-</b>	<b>504,416</b>	<b>-</b>			<b>-</b>				
<b>Total Fund 292</b>			<b>251,668</b>	<b>736,541</b>	<b>504,416</b>			<b>425,000</b>			<b>0</b>		

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 293 Southern Oregon ESD – Autism Grant

### Fund Description:

Partial funding for an Autism Specialist.

### Special Notes:

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
293	R1940	SVCS OTH LOCAL EDUCA AGEN	58,170	30,754	-	74,000	-	-

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
293	R3299	RESTR GRANTS OTHER	-	21,966	-	-	-	-

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
293	R4500	RESTR REV FED GOV TO STAT	-	-	58,431	-	-	-
<b>293</b>			<b>58,170</b>	<b>52,720</b>	<b>58,431</b>	<b>74,000</b>	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
293	2190	111	LIC SALARIES	37,290	33,484	31,614	0.4	0.4	35,523	-	-
		135	STIPEND-SPECIAL ED	-	-	3,553	0.0	0.0	3,993	-	-
		210	PERS DISTRICT T1/T2	10,055	9,033	9,848	0.0	0.0	11,065	-	-
		212	PERS PICKUP 6%	2,248	2,020	2,120	0.0	0.0	2,382	-	-
		220	SOC SEC ADMIN	2,716	2,450	2,592	0.0	0.0	3,037	-	-
		231	WRKRS COMP	127	98	126	0.0	0.0	167	-	-
		232	UNEMPLOY COMP	75	135	106	0.0	0.0	119	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	141	0.0	0.0	159	-	-
		240	MEDICAL	4,256	4,416	4,464	0.0	0.0	4,870	-	-
		241	VISION	260	191	170	0.0	0.0	185	-	-
		242	DISABILITY	88	75	73	0.0	0.0	81	-	-
		243	DENTAL	812	634	362	0.0	0.0	395	-	-
		244	HEALTH SAVINGS PLAN	58	-	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	185	185	170	0.0	0.0	185	-	-
		410	CONSUMABLE SUPPLIES	-	-	3,091	0.0	0.0	11,839	-	-
			<b>Total Function 2190</b>	<b>58,170</b>	<b>52,720</b>	<b>58,431</b>			<b>74,000</b>	<b>0</b>	<b>0</b>
			<b>Total Fund 293</b>	<b>58,170</b>	<b>52,720</b>	<b>58,431</b>			<b>74,000</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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:

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
294	R3299	RESTR GRANTS OTHER	149,160	108,766	301,500	188,304	-	-
<b>294</b>			<b>149,160</b>	<b>108,766</b>	<b>301,500</b>	<b>188,304</b>	<b>-</b>	<b>-</b>



Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
294	1111	343	STUDENT OUT-DIST-TRVL	-	-	5,000	0.0	0.0	-	-	-
			<b>Total Function 1111</b>	-	-	<b>5,000</b>			-	-	-
	1140	112	CLASS SALARIES	65,215	57,208	67,245	2.0	2.8	87,954	-	-
		119	SUMMER EMPLOYEES	2,924	857	1,801	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	293	-	7,500	0.0	0.0	-	-	-
		130	OVERTIME SALARY	-	1,044	500	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	640	824	500	0.0	0.0	-	-	-
		142	STIPEND-HEAD TEACHER	3,547	3,763	-	0.0	0.0	3,993	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	-	2,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	392	-	3,396	0.0	0.0	7,110	-	-
		212	PERS PICKUP 6%	3,703	3,792	3,056	0.0	0.0	5,517	-	-
		216	PERS DISTRICT OPSPR	14,291	14,990	9,697	0.0	0.0	16,629	-	-
		220	SOC SEC ADMIN	5,528	4,846	5,860	0.0	0.0	7,034	-	-
		231	WRKRS COMP	287	206	291	0.0	0.0	379	-	-
		232	UNEMPLOY COMP	143	255	230	0.0	0.0	276	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	295	0.0	0.0	368	-	-
		240	MEDICAL	13,387	13,983	10,937	0.0	0.0	14,583	-	-
		241	VISION	633	812	937	0.0	0.0	1,397	-	-
		243	DENTAL	1,032	466	1,201	0.0	0.0	1,802	-	-
		318	PROF & IMPR NON-INSTR	-	398	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	220	234	750	0.0	0.0	750	-	-
		342	OUT-DIST TRAVEL	530	210	2,500	0.0	0.0	2,500	-	-
		343	STUDENT OUT-DIST-TRVL	-	271	-	0.0	0.0	250	-	-
		386	DATA PROCESSING SRVS	3,500	626	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	2,087	-	71,393	0.0	0.0	12,260	-	-
		413	FOOD SUPPLIES	23	-	8,500	0.0	0.0	1,000	-	-
		427	TEXTBOOK ORIENTED MATERLS	432	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	4,940	-	71,393	0.0	0.0	17,260	-	-
		470	COMPUTER SOFTWR	-	-	15,000	0.0	0.0	-	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
294	1140	540	DEPRECIABLE EQUIPMENT	19,993	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	-	-	0.0	0.0	50	-	-
			<b>Total Function 1140</b>	<b>143,737</b>	<b>104,785</b>	<b>284,983</b>			<b>181,112</b>		
	2520	690	GRANT INDIRECT CHG	5,424	3,981	11,517	0.0	0.0	7,192	-	-
			<b>Total Function 2520</b>	<b>5,424</b>	<b>3,981</b>	<b>11,517</b>			<b>7,192</b>		
<b>Total Fund 294</b>				<b>149,160</b>	<b>108,766</b>	<b>301,500</b>			<b>188,304</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 295 Local Food for Schools

### Fund Description:

Additional funding to be partnered with Farm to School Grant funds.

### Special Notes:

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
295	R4500	RESTR REV FED GOV TO STAT	-	-	32,618	-	-	-
<b>295</b>			-	-	<b>32,618</b>	-	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
295	3100	450	FOOD (FOOD SERV ONLY)	-	-	32,618	0.0	0.0	-	-	-
			<b>Total Function 3100</b>	-	-	<b>32,618</b>			-	-	-
	<b>Total Fund 295</b>			<b>0</b>	<b>0</b>	<b>32,618</b>			<b>0</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 296 Food Equipment

**Fund Description:**

Competitive award for school food authorities to purchase equipment to serve healthier meals, support scratch cooking, improve food safety, store fresh food and to establish, maintenance or expansion of school breakfast program's.

**Special Notes:**

**4000 - Revenue From Federal Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
296	R4500	RESTR REV FED GOV TO STAT	-	-	63,134	-	-	-
<b>296</b>			-	-	<b>63,134</b>	-	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
296	3100	460	NONCONSUM ITEMS	-	-	20,996	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	-	-	42,138	0.0	0.0	-	-	-
<b>Total Function 3100</b>				-	-	<b>63,134</b>			-	-	-
<b>Total Fund 296</b>				<b>0</b>	<b>0</b>	<b>63,134</b>			<b>0</b>	<b>0</b>	<b>0</b>



# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 297 Seismic Rehabilitation Grants

### Fund Description:

This fund accounts for grants received from the State of Oregon for seismic upgrades.

### Special Notes:

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
297	R3299	RESTR GRANTS OTHER	313,368	1,750,683	3,402,206	4,909,050	-	-
<b>297</b>			<b>313,368</b>	<b>1,750,683</b>	<b>3,402,206</b>	<b>4,909,050</b>	<b>-</b>	<b>-</b>

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
297	4150	354	ADVERTISING	417	187	250	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	288,670	76,436	732,819	0.0	0.0	493,775	-	-
		520	BLDG ACQUISITION/IMPRVMT	24,281	1,648,638	2,668,922	0.0	0.0	4,415,275	-	-
		620	INTEREST	-	422	215	0.0	0.0	-	-	-
			<b>Total Function 4150</b>	<b>313,368</b>	<b>1,725,682</b>	<b>3,402,206</b>			<b>4,909,050</b>		
	7000	820	RESERVED FOR NEXT YEAR	-	25,000	-	0.0	0.0	-	-	-
			<b>Total Function 7000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>					
	<b>Total Fund 297</b>			<b>313,368</b>	<b>1,750,683</b>	<b>3,402,206</b>			<b>4,909,050</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
299	R3222	SSF TRANSP EQUIP	475,000	-	475,000	500,000	-	-
<b>299</b>			<b>475,000</b>	<b>-</b>	<b>475,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
299	5200	710	TRANSFERS OUT	475,000	-	475,000	0.0	0.0	500,000	-	-
			<b>Total Function 5200</b>	<b>475,000</b>	<b>-</b>	<b>475,000</b>			<b>500,000</b>	<b>-</b>	<b>-</b>
<b>Total Fund 299</b>				<b>475,000</b>	<b>0</b>	<b>475,000</b>			<b>500,000</b>	<b>0</b>	<b>0</b>

DEBT SERVICE FUND

FUND 300

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 301 "2013 General Obligation Bonds" (History Only)

### 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 15<sup>th</sup> and June 15<sup>th</sup>, beginning December 15, 2013. Principal payments are due June 15<sup>th</sup> of each year. This is a 20 year bond, with final payment due June 15, 2033.



**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
301	R1111	CUR YR TAXES	2,189,495	2,347,264	-	-	-	-
	R1112	PRIOR YR TAXES	129,342	59,333	-	-	-	-
	R1113	CNTY SALES/BACK TAXES	24,815	24,048	-	-	-	-
	R1114	PYMTS LIEU PROP TAXES	64,807	-	-	-	-	-
	R1190	PNLTY/JINT ON TAXES	-	5	-	-	-	-
	R1510	INTEREST ON INVESTMENTS	8,299	62,464	-	-	-	-

**2000 - Revenue From Intermediate Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
301	R2800	REVENUE LIEU TAXES	2,544	1,416	-	-	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
301	R5400	RESOURCES BEG FUND BAL	667,634	1,769,479	-	-	-	-
<b>301</b>			<b>3,086,936</b>	<b>4,264,009</b>	-	-	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
301	5110	610	PRINCIPAL PAYMENTS	1,180,000	1,315,000	-	0.0	0.0	-	-	-
		621	INTEREST (EXCEPT BUS)	138,424	72,325	-	0.0	0.0	-	-	-
		<b>Total Function 5110</b>	<b>1,318,424</b>	<b>1,387,325</b>	-	-	-	-	-	-	-
	7000	RESERVED FOR NEXT YEAR	1,768,512	2,876,684	-	0.0	0.0	-	-	-	-
	<b>Total Function 7000</b>	<b>1,768,512</b>	<b>2,876,684</b>	-	-	-	-	-	-	-	
<b>Total Fund 301</b>			<b>3,086,936</b>	<b>4,264,009</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
302	R1111	CUR YR TAXES	-	-	2,489,604	2,308,578	-	-
	R1112	PRIOR YR TAXES	-	-	-	70,000	-	-
	R1190	PNLTY/INT ON TAXES	-	-	-	10	-	-
	R1510	INTEREST ON INVESTMENTS	24	2	5,000	132,000	-	-

**2000 - Revenue From Intermediate Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
302	R2199	OTHER INTERMED SRCS	-	-	-	2,700	-	-
	R2800	REVENUE LIEU TAXES	-	-	-	1,000	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
302	R5110	LOAN PROCEEDS	24,910,000	-	-	-	-	-
	R5120	BOND PREMIUM	40,183	-	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	1,768,512	-1,060,067	36,218	106,533	-	-
			<b>26,718,719</b>	<b>-1,060,065</b>	<b>2,530,822</b>	<b>2,620,822</b>		

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25	
302	2520	389	OTHER NON-INSTR PROF/TECH	31,640	-	-	0.0	0.0	-	-	-	
			<b>Total Function 2520</b>	<b>31,640</b>	-	-						
	5119	610	PRINCIPAL PAYMENTS	25,397,937	710,000	2,175,000	0.0	0.0	2,265,000	-	-	-
		621	INTEREST (EXCEPT BUS)	343,634	358,022	355,822	0.0	0.0	355,822	-	-	-
		640	DUES AND FEES	237,063	-	-	0.0	0.0	-	-	-	-
			<b>Total Function 5119</b>	<b>25,978,634</b>	<b>1,068,022</b>	<b>2,530,822</b>			<b>2,620,822</b>			
	7000	820	RESERVED FOR NEXT YEAR	708,445	-2,128,087	-	0.0	0.0	-	-	-	-
			<b>Total Function 7000</b>	<b>708,445</b>	<b>-2,128,087</b>	-						
			<b>Total Fund 302</b>	<b>26,718,719</b>	<b>-1,060,065</b>	<b>2,530,822</b>			<b>2,620,822</b>	<b>0</b>	<b>0</b>	<b>0</b>

DEBT SERVICE FUND

FUND 310

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
310	R1510	INTEREST ON INVESTMENTS	-10,225	-1,707	5,000	5,000	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
310	R5200	INTERFUND TRANSFERS	210,856	210,856	210,856	303,500	-	-
	R5400	RESOURCES BEG FUND BAL	1,174,097	1,259,727	1,188,856	1,505,956	-	-
<b>310</b>			<b>1,374,727</b>	<b>1,468,876</b>	<b>1,404,712</b>	<b>1,814,456</b>	<b>-</b>	<b>-</b>



Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
310	5115	621	INTEREST (EXCEPT BUS)	115,000	115,000	115,000	0.0	0.0	115,000	-	-
			<b>Total Function 5115</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>			<b>115,000</b>	-	-
	7000	820	RESERVED FOR NEXT YEAR	1,259,727	1,353,876	1,289,712	0.0	0.0	1,699,456	-	-
			<b>Total Function 7000</b>	<b>1,259,727</b>	<b>1,353,876</b>	<b>1,289,712</b>			<b>1,699,456</b>	-	-
<b>Total Fund 310</b>				<b>1,374,727</b>	<b>1,468,876</b>	<b>1,404,712</b>			<b>1,814,456</b>	<b>0</b>	<b>0</b>

DEBT SERVICE FUND

FUND 312

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
312	R1510	INTEREST ON INVESTMENTS	-61,497	17,236	5,000	25,000	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
312	R5200	INTERFUND TRANSFERS	298,153	140,359	245,555	244,080	-	-
	R5400	RESOURCES BEG FUND BAL	1,455,322	1,580,423	1,522,505	1,749,674	-	-
<b>312</b>			<b>1,691,978</b>	<b>1,738,017</b>	<b>1,773,060</b>	<b>2,018,754</b>	<b>-</b>	<b>-</b>

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
312	5115	621	INTEREST (EXCEPT BUS)	111,555	111,555	111,555	0.0	0.0	111,555	-	-
			<b>Total Function 5115</b>	<b>111,555</b>	<b>111,555</b>	<b>111,555</b>			<b>111,555</b>	-	-
	7000	820	RESERVED FOR NEXT YEAR	1,580,423	1,626,462	1,661,505	0.0	0.0	1,907,199	-	-
			<b>Total Function 7000</b>	<b>1,580,423</b>	<b>1,626,462</b>	<b>1,661,505</b>			<b>1,907,199</b>	-	-
<b>Total Fund 312</b>				<b>1,691,978</b>	<b>1,738,017</b>	<b>1,773,060</b>			<b>2,018,754</b>	<b>0</b>	<b>0</b>

CAPITAL PROJECTS FUND

FUND 400

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 401 Capital Projects Fund – Construction Projects FY 23-24

**Function Description:**

Capital projects for FY 23-24 construction projects

**Special Notes:**

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
401	R1510	INTEREST ON INVESTMENTS	-	-	500	500	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
401	R5200	INTERFUND TRANSFERS	-	-	1,947,060	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	-	1,749,454	-	-
<b>401</b>			-	-	<b>1,947,560</b>	<b>1,749,954</b>	-	-



Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
401	2542	460	NONCONSUM ITEMS	-	-	40,000	0.0	0.0	40,000	-	-
		520	BLDG ACQUISITION/IMPRVMT	-	-	1,847,000	0.0	0.0	1,649,644	-	-
		<b>Total Function 2542</b>		-	-	<b>1,887,000</b>			<b>1,689,644</b>	-	-
	2543	530	GROUNDS IMPROVEMENT	-	-	60,560	0.0	0.0	60,310	-	-
	<b>Total Function 2543</b>		-	-	<b>60,560</b>			<b>60,310</b>	-	-	
<b>Total Fund 401</b>			<b>0</b>	<b>0</b>	<b>1,947,560</b>			<b>1,749,954</b>	<b>0</b>	<b>0</b>	

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 402 Capital Projects Fund – Chiloquin High Gym Construction

### Function Description:

Capital projects for the construction of Chiloquin High New Gym

### Special Notes:

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
402	R1510	INTEREST ON INVESTMENTS	-	-	250	437	-	-

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
402	R3299	RESTR GRANTS OTHER	-	-	150,000	-	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
402	R5200	INTERFUND TRANSFERS	-	-	6,836,243	1,000,000	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	-	5,744,776	-	-
					<b>6,986,493</b>	<b>6,745,213</b>	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
402	4150	354	ADVERTISING	-	-	500	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	-	-	144,655	0.0	0.0	51,149	-	-
		520	BLDG ACQUISITION/IMPRVMT	-	-	6,817,578	0.0	0.0	6,693,814	-	-
		540	DEPRECIABLE EQUIPMENT	-	-	13,450	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	-	-	10,259	0.0	0.0	-	-	-
		620	INTEREST	-	-	50	0.0	0.0	250	-	-
		<b>Total Function 4150</b>				-	-	<b>6,986,493</b>			<b>6,745,213</b>
<b>Total Fund 402</b>				<b>0</b>	<b>0</b>	<b>6,986,493</b>			<b>6,745,213</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 403 Capital Projects Fund – Construction Projects FY 24-25

**Function Description:**

Capital projects for FY 24-25 construction projects

**Special Notes:**

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
403	R3299	RESTR GRANTS OTHER	-	-	-	50,000	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
403	R5200	INTERFUND TRANSFERS	-	-	-	1,982,500	-	-
<b>403</b>						<b>2,032,500</b>		

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
403	2542	520	BLDG ACQUISITION/IMPRVMENT	-	-	-	0.0	0.0	1,792,500	-	-
	<b>Total Function 2542</b>			-	-	-	-	-	<b>1,792,500</b>	-	-
	2543	530	GROUNDS IMPROVEMENT	-	-	-	0.0	0.0	240,000	-	-
	<b>Total Function 2543</b>			-	-	-	-	-	<b>240,000</b>	-	-
<b>Total Fund 403</b>				<b>0</b>	<b>0</b>	<b>0</b>			<b>2,032,500</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 404 Capital Projects Fund – Bonanza High Gym Construction

**Function Description:**

Capital projects for the construction of Bonanza High New Gym

**Special Notes:**



**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
404	R1510	INTEREST ON INVESTMENTS	-	-	-	250	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
404	R5200	INTERFUND TRANSFERS	-	-	2,390,861	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	-	1,211,968	-	-
<b>404</b>			-	-	<b>2,390,861</b>	<b>1,212,218</b>	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
404	4150	520	BLDG ACQUISITION/IMPRVMNT	-	-	2,390,561	0.0	0.0	1,211,968	-	-
		620	INTEREST	-	-	300	0.0	0.0	250	-	-
<b>Total Function 4150</b>				-	-	<b>2,390,861</b>			<b>1,212,218</b>	-	-
<b>Total Fund 404</b>				<b>0</b>	<b>0</b>	<b>2,390,861</b>			<b>1,212,218</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
420	R1510	INTEREST ON INVESTMENTS	1,344	5,241	8,821	-	-	-
	R1920	CONTR/DON PRIVATE SOURCES	2,173	-	-	-	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
420	R5400	RESOURCES BEG FUND BAL	455,324	179,645	4,887	7,970	-	-
<b>420</b>			<b>458,840</b>	<b>184,887</b>	<b>13,708</b>	<b>7,970</b>	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
420	4150	112	CLASS SALARIES	28,484	-	-	0.0	0.0	-	-	-
		114	MGR CLASSIFIED	5,621	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	2,050	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	8,103	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	2,607	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	1,153	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	68	-	-	0.0	0.0	-	-	-
		240	MEDICAL	1,193	-	-	0.0	0.0	-	-	-
		241	VISION	39	-	-	0.0	0.0	-	-	-
		243	DENTAL	65	-	-	0.0	0.0	-	-	-
		244	HEALTH SAVINGS PLAN	21	-	-	0.0	0.0	-	-	-
		245	LIFE INSURANCE	9	-	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	56	-	-	0.0	0.0	-	-	-
		324	RENTALS	1,411	-	-	0.0	0.0	-	-	-
		328	GARBAGE	86	-	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	15,333	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	45	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	8,278	-	-	0.0	0.0	-	-	-
		470	COMPUTER SOFTWARE	1,032	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	2,641	-	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	197,682	180,000	13,708	0.0	0.0	7,970	-	-
		541	INITIAL ADDTL EQUIP	3,216	-	-	0.0	0.0	-	-	-
		641	BANK FEES AND CHARGES	0	-	-	0.0	0.0	-	-	-
			<b>Total Function 4150</b>	<b>279,195</b>	<b>180,000</b>	<b>13,708</b>			<b>7,970</b>		
	7000	820	RESERVED FOR NEXT YEAR	179,645	4,887	-	0.0	0.0	-	-	-
			<b>Total Function 7000</b>	<b>179,645</b>	<b>4,887</b>	<b>-</b>					
	<b>Total Fund 420</b>			<b>458,840</b>	<b>184,887</b>	<b>13,708</b>			<b>7,970</b>		<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
432	R1510	INTEREST ON INVESTMENTS	-	-	251	250	-	-

**3000 - Revenue From State Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
432	R3299	RESTR GRANTS OTHER	-	-	60,000	-	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
432	R5200	INTERFUND TRANSFERS	-	-	1,123,883	499,750	-	-
	R5400	RESOURCES BEG FUND BAL	-	116,090	116,090	-	-	-
			-	<b>116,090</b>	<b>1,300,224</b>	<b>500,000</b>	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
432	4150	520	BLDG ACQUISITION/IMPRVMT	-	-	1,300,224	0.0	0.0	500,000	-	-
			<b>Total Function 4150</b>	-	-	<b>1,300,224</b>	0.0	0.0	<b>500,000</b>	-	-
	7000	820	RESERVED FOR NEXT YEAR	-	116,090	-	0.0	0.0	-	-	-
			<b>Total Function 7000</b>	-	<b>116,090</b>	-			-	-	-
<b>Total Fund 432</b>				<b>0</b>	<b>116,090</b>	<b>1,300,224</b>			<b>500,000</b>	<b>0</b>	<b>0</b>



# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
433	R1920	CONTR/DON PRIVATE SOURCES	6,313	-	-	-	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
433	R5400	RESOURCES BEG FUND BAL	59,950	66,263	66,263	66,263	-	-
<b>433</b>			<b>66,263</b>	<b>66,263</b>	<b>66,263</b>	<b>66,263</b>	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
433	4150	530	GROUNDS IMPROVEMENT	-	-	66,263	0.0	0.0	66,263	-	-
			<b>Total Function 4150</b>	-	-	<b>66,263</b>			<b>66,263</b>	-	-
	7000	820	RESERVED FOR NEXT YEAR	66,263	66,263	-	0.0	0.0	-	-	-
			<b>Total Function 7000</b>	<b>66,263</b>	<b>66,263</b>	-			-	-	-
	<b>Total Fund 433</b>			<b>66,263</b>	<b>66,263</b>	<b>66,263</b>			<b>66,263</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
439	R5400	RESOURCES BEG FUND BAL	8,911	8,911	-	-	-	-
<b>439</b>			<b>8,911</b>	<b>8,911</b>	-	-	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
439	7000	820	RESERVED FOR NEXT YEAR	8,911	8,911	-	0.0	0.0	-	-	-
			<b>Total Function 7000</b>	<b>8,911</b>	<b>8,911</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund 439</b>				<b>8,911</b>	<b>8,911</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>

RESERVE FUND

FUND 600

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.



**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
602	R5200	INTERFUND TRANSFERS	100,000	-	-	100,000	-	-
	R5400	RESOURCES BEG FUND BAL	51,187	141,689	94,723	37,629	-	-
<b>602</b>			<b>151,187</b>	<b>141,689</b>	<b>94,723</b>	<b>137,629</b>	<b>-</b>	<b>-</b>

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
602	1111	460	NONCONSUM ITEMS	534	13,764	37,889	0.0	0.0	57,804	-	-
			<b>Total Function 1111</b>	<b>534</b>	<b>13,764</b>	<b>37,889</b>			<b>57,804</b>		
	1121	460	NONCONSUM ITEMS	-	26,566	18,945	0.0	0.0	22,021	-	-
			<b>Total Function 1121</b>	<b>-</b>	<b>26,566</b>	<b>18,945</b>			<b>22,021</b>		
	1131	460	NONCONSUM ITEMS	8,964	6,869	34,187	0.0	0.0	57,804	-	-
			<b>Total Function 1131</b>	<b>8,964</b>	<b>6,869</b>	<b>34,187</b>			<b>57,804</b>		
2544	112		CLASS SALARIES	-	-	2,621	0.0	0.0	-	-	-
	212		PERS PICKUP 6%	-	-	156	0.0	0.0	-	-	-
	216		PERS DISTRICT OPSPR	-	-	649	0.0	0.0	-	-	-
	220		SOC SEC ADMIN	-	-	194	0.0	0.0	-	-	-
	231		WRKRS COMP	-	-	64	0.0	0.0	-	-	-
	232		UNEMPLOY COMP	-	-	8	0.0	0.0	-	-	-
	233		PAID FAMILY MED LEAVE INS	-	-	10	0.0	0.0	-	-	-
			<b>Total Function 2544</b>	<b>-</b>	<b>-</b>	<b>3,703</b>			<b>-</b>		
7000	820		RESERVED FOR NEXT YEAR	141,689	94,490	-	0.0	0.0	-	-	-
			<b>Total Function 7000</b>	<b>141,689</b>	<b>94,490</b>	<b>-</b>			<b>-</b>		
<b>Total Fund 602</b>				<b>151,187</b>	<b>141,689</b>	<b>94,723</b>			<b>137,629</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021+22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
603	R5200	INTERFUND TRANSFERS	900,000	3,875,000	-	1,000,000	-	-
	R5400	RESOURCES BEG FUND BAL	500,000	1,400,000	2,160,645	1,554,112	-	-
<b>603</b>			<b>1,400,000</b>	<b>5,275,000</b>	<b>2,160,645</b>	<b>2,554,112</b>	<b>-</b>	<b>-</b>

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
603	1111	420	TEXTBOOKS - NEW	-	2,086,835	875,000	0.0	0.0	1,396,900	-	-
		421	TEXTBOOKS - TCHR MANUALS	-	325,294	-	0.0	0.0	-	-	-
					<b>2,412,129</b>	<b>875,000</b>			<b>1,396,900</b>		
	1121	420	TEXTBOOKS - NEW	-	265,608	350,000	0.0	0.0	410,900	-	-
		421	TEXTBOOKS - TCHR MANUALS	-	43,360	-	0.0	0.0	-	-	-
					<b>308,968</b>	<b>350,000</b>			<b>410,900</b>		
	1131	420	TEXTBOOKS - NEW	-	320,917	525,000	0.0	0.0	292,200	-	-
		421	TEXTBOOKS - TCHR MANUALS	-	78,720	-	0.0	0.0	-	-	-
					<b>399,637</b>	<b>525,000</b>			<b>292,200</b>		
	1285	420	TEXTBOOKS - NEW	-	18,553	-	0.0	0.0	-	-	-
		421	TEXTBOOKS - TCHR MANUALS	-	2,340	-	0.0	0.0	-	-	-
					<b>20,893</b>						
1291	420	TEXTBOOKS - NEW	-	-	410,645	0.0	0.0	454,112	-	-	
					<b>410,645</b>			<b>454,112</b>			
7000	820	RESERVED FOR NEXT YEAR	1,400,000	2,133,373	-	0.0	0.0	-	-	-	
			<b>1,400,000</b>	<b>2,133,373</b>							
<b>Total Fund 603</b>			<b>1,400,000</b>	<b>5,275,000</b>	<b>2,160,645</b>			<b>2,554,112</b>	<b>0</b>	<b>0</b>	

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 Budget

## 604 Reserve Fund for Equipment

### Fund Description:

Reserve fund for purchasing equipment.

### Special Notes:

This fund provides resources to equipment throughout the District.

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
604	R5200	INTERFUND TRANSFERS	558,800	-	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	66,723	470,616	404,105	363,397	-	-
<b>604</b>			<b>625,523</b>	<b>470,616</b>	<b>404,105</b>	<b>363,397</b>	<b>-</b>	<b>-</b>

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
604	2321	542	REPLACEMENT EQUIP	32,313	-	-	0.0	0.0	-	-	-
			<b>Total Function 2321</b>	<b>32,313</b>	-	-	-	-	-	-	-
	2542	542	REPLACEMENT EQUIP	-	-	202,053	0.0	0.0	181,698	-	-
			<b>Total Function 2542</b>	-	-	<b>202,053</b>	0.0	0.0	<b>181,698</b>	-	-
	2543	542	REPLACEMENT EQUIP	62,011	10,415	202,053	0.0	0.0	181,698	-	-
			<b>Total Function 2543</b>	<b>62,011</b>	<b>10,415</b>	<b>202,053</b>	0.0	0.0	<b>181,698</b>	-	-
	2550	542	REPLACEMENT EQUIP	60,583	-	-	0.0	0.0	-	-	-
			<b>Total Function 2550</b>	<b>60,583</b>	-	-	0.0	0.0	-	-	-
	5200	710	TRANSFERS OUT	-	56,096	-	0.0	0.0	-	-	-
			<b>Total Function 5200</b>	-	<b>56,096</b>	-	0.0	0.0	-	-	-
7000	820		RESERVED FOR NEXT YEAR	470,616	404,105	-	0.0	0.0	-	-	-
			<b>Total Function 7000</b>	<b>470,616</b>	<b>404,105</b>	-	-	-	-	-	-
<b>Total Fund 604</b>				<b>625,523</b>	<b>470,616</b>	<b>404,105</b>			<b>363,397</b>	<b>0</b>	<b>0</b>



# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
605	R5200	INTERFUND TRANSFERS	299,000	-	524,562	1,422,071	-	-
	R5400	RESOURCES BEG FUND BAL	390,874	279,208	125,438	227,929	-	-
<b>605</b>			<b>689,874</b>	<b>279,208</b>	<b>650,000</b>	<b>1,650,000</b>	<b>-</b>	<b>-</b>

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
605	1111	480	COMPUTER HDW	97,200	-	-	0.0	0.0	-	-	-
			<b>Total Function 1111</b>	<b>97,200</b>	-	-	-	-	-	-	-
	1121	480	COMPUTER HDW	6,000	-	-	0.0	0.0	-	-	-
			<b>Total Function 1121</b>	<b>6,000</b>	-	-	-	-	-	-	-
	1131	480	COMPUTER HDW	21,665	-	-	0.0	0.0	-	-	-
			<b>Total Function 1131</b>	<b>21,665</b>	-	-	-	-	-	-	-
	2660	480	COMPUTER HDW	285,800	153,770	650,000	0.0	0.0	1,650,000	-	-
			<b>Total Function 2660</b>	<b>285,800</b>	<b>153,770</b>	<b>650,000</b>	-	-	<b>1,650,000</b>	-	-
	7000	820	RESERVED FOR NEXT YEAR	279,208	125,439	-	0.0	0.0	-	-	-
			<b>Total Function 7000</b>	<b>279,208</b>	<b>125,439</b>	-	-	-	-	-	-
<b>Total Fund 605</b>				<b>689,874</b>	<b>279,208</b>	<b>650,000</b>			<b>1,650,000</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
606	R5200	INTERFUND TRANSFERS	-	-	500,000	-	-	-
<b>606</b>			-	-	<b>500,000</b>	-	-	-

Functions by Account Code

Budget 2024-25

Print Date: 4/23/24

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
606	4150	520	BLDG ACQUISITION/IMPRVMNT	-	-	500,000	0.0	0.0	-	-	-
			<b>Total Function 4150</b>	-	-	<b>500,000</b>			-	-	-
<b>Total Fund 606</b>				<b>0</b>	<b>0</b>	<b>500,000</b>			<b>0</b>	<b>0</b>	<b>0</b>

TRUST FUND

FUND 700

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.



**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
710	R1510	INTEREST ON INVESTMENTS	743	3,122	4,790	6,500	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
710	R5400	RESOURCES BEG FUND BAL	165,414	163,490	166,612	171,431	-	-
<b>710</b>			<b>166,157</b>	<b>166,612</b>	<b>171,402</b>	<b>177,931</b>	-	-

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
710	3390	374	OTHER TUITION	2,667	-	4,000	0.0	0.0	4,000	-	-
			<b>Total Function 3390</b>	<b>2,667</b>	<b>-</b>	<b>4,000</b>			<b>4,000</b>	<b>-</b>	<b>-</b>
	7000	820	RESERVED FOR NEXT YEAR	163,490	166,612	167,402	0.0	0.0	173,931	-	-
			<b>Total Function 7000</b>	<b>163,490</b>	<b>166,612</b>	<b>167,402</b>			<b>173,931</b>	<b>-</b>	<b>-</b>
	<b>Total Fund 710</b>			<b>166,157</b>	<b>166,612</b>	<b>171,402</b>			<b>177,931</b>	<b>0</b>	<b>0</b>

# FUND BUDGET INFORMATION

Klamath County School District  
Klamath Falls, Oregon  
2024 - 2025 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.

**1000 - Revenue from Local Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
711	R1510	INTEREST ON INVESTMENTS	731	2,993	3,606	6,200	-	-

**5000 - Revenue From Other Sources**

Fund	Rev Acct	Rev Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
711	R5400	RESOURCES BEG FUND BAL	164,056	159,953	158,446	158,456	-	-
<b>711</b>			<b>164,787</b>	<b>162,946</b>	<b>162,052</b>	<b>164,656</b>	-	-
<b>Overall</b>			<b>164,787</b>	<b>162,946</b>	<b>162,052</b>	<b>164,656</b>	-	-

Functions by Account Code  
Budget 2024-25

Fund	Function	Acct	Acct Title	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	FTE 23-24	FTE 24-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
711	3390	374	OTHER TUITION	4,834	4,500	5,000	0.0	0.0	5,000	-	-
	<b>Total Function 3390</b>			<b>4,834</b>	<b>4,500</b>	<b>5,000</b>			<b>5,000</b>	-	-
	7000	820	RESERVED FOR NEXT YEAR	159,953	158,446	157,052	0.0	0.0	159,656	-	-
	<b>Total Function 7000</b>			<b>159,953</b>	<b>158,446</b>	<b>157,052</b>			<b>159,656</b>	-	-
<b>Total Fund 711</b>				<b>164,787</b>	<b>162,946</b>	<b>162,052</b>			<b>164,656</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>				<b>164,787</b>	<b>162,946</b>	<b>162,052</b>			<b>164,656</b>	<b>0</b>	<b>0</b>

# SUMMARY INFORMATION

**KLAMATH COUNTY SCHOOL DISTRICT  
 BUDGETED CHANGE IN FUND BALANCE  
 General Fund 2024 - 2025**

	<b>Budgeted Amounts</b>
Beginning Fund Balance, July 1, 2024	17,114,605
Revenues	104,706,404
Expenditures excluding Ending Fund Balance and Contingency	<u>113,285,460</u>
Net Change in financial position	(8,579,056)
Ending Fund Balance plus Contingency, June 30, 2025	<u><u>8,535,549</u></u>

**KLAMATH COUNTY SCHOOL DISTRICT  
BUDGETED EXPENDITURES BY MAJOR FUNCTION AND MAJOR OBJECT  
General Fund 2024 - 2025**

Major Objects	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				
1XX Salaries	33,830,016	19,567,360	179,624	-	-	-	-	-	-	-	53,577,000	51.1%
2XX Benefits	19,668,783	13,636,572	119,897	-	-	-	-	-	-	-	33,425,252	31.9%
3XX Services	3,946,324	5,785,984	750	-	-	-	-	-	-	-	9,733,058	9.3%
4XX Supplies	1,035,622	2,919,430	10,250	-	-	-	-	-	-	-	3,965,302	3.8%
5XX Capital	40,600	2,094,164	-	-	-	-	-	-	-	-	2,134,764	2.0%
6XX Other Insurance-Loans	104,450	1,623,986	-	-	1,471,700	-	-	-	-	-	3,200,136	3.1%
7XX Transfers	-	-	-	-	-	7,249,947	-	-	-	-	7,249,947	6.9%
8XX Contingencies	-	-	-	-	-	-	7,535,549	1,000,000	-	-	8,535,549	8.1%
<b>Totals</b>	58,625,795	45,627,496	310,521	-	1,471,700	7,249,947	7,535,549	1,000,000	-	-	104,797,104	116%
<b>Percent</b>	55.9%	43.5%	0.3%	0.0%	1.4%	6.9%	7.2%	1.0%	-	-	-	-



**KLAMATH COUNTY SCHOOL DISTRICT  
FUND SUMMARY PAGE  
July 1, 2024 - June 30, 2025**

<b>Fund Group</b>	<b>Description</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Actual</b>	<b>2023-2024 Budgeted</b>	<b>2024-2025 Proposed</b>	<b>2024-2025 Approved</b>	<b>2024-2025 Adopted</b>
100	General Fund	90,187,158	112,325,637	124,179,578	121,821,009	-	-
200	Special Revenue Funds	31,655,665	38,836,655	42,825,898	39,505,323	-	-
301	Debt Service Fund	3,086,936	4,264,009	-	-	-	-
302	Debt Service Fund	26,718,719	(1,060,065)	2,530,822	2,620,822	-	-
310	Debt Service Fund	1,374,727	1,468,876	1,404,712	1,814,456	-	-
312	Debt Service Fund	1,691,978	1,738,017	1,773,060	2,018,754	-	-
400	Capital Projects Funds	534,013	376,150	12,705,108	12,314,118	-	-
600	Reserve Funds	2,866,583	6,166,514	3,809,473	4,705,138	-	-
710	Trust Fund	166,157	166,612	171,402	177,931	-	-
711	Trust Fund	164,787	162,946	162,052	164,656	-	-
<b>Total</b>		158,446,723	164,445,352	189,562,106	185,142,207	-	-